

BUDGET ADOPTION 2017-18

GENERAL FUND (FUND 10)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance (Account 930 000)	8,275,543.98	9,204,244.95	8,176,550.79
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	63,359.68	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	1,695,503.43	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	7,445,381.84	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	9,204,244.95	8,176,550.79	7,203,025.79
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	20,526,360.00	20,831,869.00	21,845,252.00
240 Payments for Services	6,640.69	0.00	7,000.00
260 Non-Capital Sales	28,637.23	28,389.31	41,441.00
270 School Activity Income	91,770.01	88,249.80	90,000.00
280 Interest on Investments	21,598.78	47,178.41	75,000.00
290 Other Revenue, Local Sources	479,506.93	497,400.89	481,117.00
Subtotal Local Sources	21,154,513.64	21,493,087.41	22,539,810.00
Other School Districts Within Wisconsin			
310 Transit of Aids	4,919.21	9,147.97	7,684.00
340 Payments for Services	1,056,383.87	1,131,613.00	1,315,710.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	1,061,303.08	1,140,760.97	1,323,394.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	791,075.29	185,983.70	186,721.00
620 State Aid -- General	19,119,930.00	19,867,911.00	19,968,287.00
630 DPI Special Project Grants	53,164.73	65,402.77	55,552.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	27,628.88	30,497.32	30,500.00
690 Other Revenue	72,044.00	1,069,379.00	1,893,261.00
Subtotal State Sources	20,063,842.90	21,219,173.79	22,134,321.00
Federal Sources			
710 Federal Aid - Categorical	17,020.00	16,819.48	16,503.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	140,693.72	114,300.03	154,807.00
750 IASA Grants	102,329.00	115,233.20	88,200.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	31,704.01	11,919.81	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	291,746.73	258,272.52	309,510.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	13,436.42	11,595.18	10,000.00

870 Long-Term Obligations	231,996.00	0.00	0.00
Subtotal Other Financing Sources	245,432.42	11,595.18	10,000.00
Other Revenues			
960 Adjustments	37,354.86	24,284.30	0.00
970 Refund of Disbursement	172,121.54	347,635.62	100,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	9,678.86	30,241.13	15,000.00
Subtotal Other Revenues	219,155.26	402,161.05	115,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	43,035,994.03	44,525,050.92	46,432,035.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	11,692,979.74	12,007,785.68	12,975,970.00
120 000 Regular Curriculum	8,440,224.69	8,644,691.80	9,583,018.00
130 000 Vocational Curriculum	1,498,574.39	1,658,146.10	1,742,165.00
140 000 Physical Curriculum	625,550.90	643,751.18	677,000.00
160 000 Co-Curricular Activities	687,894.89	751,392.82	792,248.00
170 000 Other Special Needs	13,040.53	1,814.76	1,141.00
Subtotal Instruction	22,958,265.14	23,707,582.34	25,771,542.00
Support Sources			
210 000 Pupil Services	1,012,090.80	969,847.42	1,055,237.00
220 000 Instructional Staff Services	1,434,593.00	1,620,760.43	1,541,358.00
230 000 General Administration	984,127.51	855,813.30	913,862.00
240 000 School Building Administration	3,106,144.72	3,272,936.64	3,281,212.00
250 000 Business Administration	6,208,517.87	8,086,090.47	8,045,320.00
260 000 Central Services	231,996.00	0.00	0.00
270 000 Insurance & Judgments	273,056.58	297,338.30	298,000.00
280 000 Debt Services	125,119.15	109,240.02	120,300.00
290 000 Other Support Services	1,102,973.44	1,148,444.38	1,126,382.00
Subtotal Support Sources	14,478,619.07	16,360,470.96	16,381,671.00
Non-Program Transactions			
410 000 Inter-fund Transfers	4,392,777.87	5,097,365.39	4,837,366.00
430 000 Instructional Service Payments	264,634.21	371,129.92	412,981.00
490 000 Other Non-Program Transactions	12,996.77	16,196.47	2,000.00
Subtotal Non-Program Transactions	4,670,408.85	5,484,691.78	5,252,347.00
TOTAL EXPENDITURES & OTHER FINANCING USES	42,107,293.06	45,552,745.08	47,405,560.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	118,628.15	129,609.15	123,227.39
900 000 Ending Fund Balance	129,609.15	123,227.39	123,227.39
REVENUES & OTHER FINANCING SOURCES	443,978.29	438,451.74	360,775.00
100 000 Instruction	375,741.43	371,707.53	284,450.00
200 000 Support Services	57,255.86	73,125.97	76,325.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	432,997.29	444,833.50	360,775.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	4,392,777.87	4,490,153.56	4,837,366.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	50.00	0.00
Subtotal Local Sources	0.00	50.00	0.00

Other School Districts Within Wisconsin			
310 Transit of Aids	2,017.37	0.00	0.00
340 Payments for Services	30,719.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	32,736.37	0.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	14,399.85	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	14,399.85	0.00
State Sources			
610 State Aid -- Categorical	1,513,480.00	1,551,791.00	1,562,000.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	287.85	0.00
Subtotal State Sources	1,513,480.00	1,552,078.85	1,562,000.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	615,509.99	665,606.95	599,675.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	82,069.75	104,766.75	130,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	697,579.74	770,373.70	729,675.00
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	6,636,573.98	6,827,055.96	7,129,041.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	4,907,683.62	5,071,721.99	5,261,216.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	4,907,683.62	5,071,721.99	5,261,216.00
Support Sources			
210 000 Pupil Services	887,563.53	873,060.40	1,078,677.00
220 000 Instructional Staff Services	525,823.93	525,510.64	453,221.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	156,225.45	178,629.71	178,500.00

260 000 Central Services	0.00	290.00	0.00
270 000 Insurance & Judgments	30,533.79	30,254.89	60,000.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	1,600,146.70	1,607,745.64	1,770,398.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	128,743.66	139,527.33	97,427.00
490 000 Other Non-Program Transactions	0.00	8,061.00	0.00
Subtotal Non-Program Transactions	128,743.66	147,588.33	97,427.00
TOTAL EXPENDITURES & OTHER FINANCING USES	6,636,573.98	6,827,055.96	7,129,041.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	3,049,443.93	1,994,790.26	1,571,417.46
900 000 ENDING FUND BALANCES	1,994,790.26	1,571,417.46	1,664,906.46
TOTAL REVENUES & OTHER FINANCING SOURCES	15,957,765.95	7,828,238.46	7,368,221.00
281 000 Long-Term Capital Debt	6,812,850.83	8,251,611.26	7,274,732.00
282 000 Refinancing	10,199,568.79	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	17,012,419.62	8,251,611.26	7,274,732.00
842 000 INDEBTEDNESS, END OF YEAR	87,222,317.52	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	41,128,150.60	8,287,467.30	297,493.01
900 000 Ending Fund Balance	8,287,467.30	297,493.01	806,789.01
TOTAL REVENUES & OTHER FINANCING SOURCES	301,191.70	217,397.72	509,296.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	33,141,875.00	8,207,372.01	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	33,141,875.00	8,207,372.01	0.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	245,495.31	281,030.02	339,694.26
900 000 ENDING FUND BALANCE	281,030.02	339,694.26	339,694.26
TOTAL REVENUES & OTHER FINANCING SOURCES	1,853,508.82	1,908,051.72	2,035,000.00
200 000 Support Services	1,817,974.11	1,849,387.48	2,035,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,817,974.11	1,849,387.48	2,035,000.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	233,441.45	280,685.21	266,757.85
900 000 ENDING FUND BALANCE	280,685.21	266,757.85	266,757.85
TOTAL REVENUES & OTHER FINANCING SOURCES	459,794.93	436,604.00	474,183.00
200 000 Support Services	21,778.44	19,168.73	21,000.00
300 000 Community Services	390,772.73	431,362.63	453,183.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	412,551.17	450,531.36	474,183.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			

900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	178,010.07	178,142.20	230,000.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	178,010.07	178,142.20	230,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	178,010.07	178,142.20	230,000.00