

BUDGET ADOPTION 2019-20*			
GENERAL FUND (FUND 10)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance (Account 930 000)	8,176,550.79	7,461,285.36	6,778,701.67
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	23,405.26	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	87,109.68	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	1,534,637.20	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	5,816,133.22	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	7,461,285.36	6,778,701.67	6,345,015.67
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	21,845,252.00	22,165,174.00	23,120,138.00
240 Payments for Services	9,806.02	7,379.00	7,500.00
260 Non-Capital Sales	38,366.93	31,531.63	37,039.00
270 School Activity Income	82,903.70	78,673.89	90,000.00
280 Interest on Investments	94,410.22	163,448.89	163,000.00
290 Other Revenue, Local Sources	1,332,156.65	587,697.44	613,523.00
Subtotal Local Sources	23,402,895.52	23,033,904.85	24,031,200.00
Other School Districts Within Wisconsin			
310 Transit of Aids	4,584.26	9,452.78	11,362.00
340 Payments for Services	1,326,877.08	1,488,153.65	1,741,304.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	203.85	75.00	2,375.00
Subtotal Other School Districts within Wisconsin	1,331,665.19	1,497,681.43	1,755,041.00
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	10,000.00	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	10,000.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	201,088.12	264,820.30	301,608.00
620 State Aid -- General	19,968,287.00	20,238,540.00	20,708,730.00
630 DPI Special Project Grants	75,830.21	159,870.38	122,669.00
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	29,277.12	27,866.03	28,000.00
690 Other Revenue	1,893,261.45	3,206,790.84	3,485,588.00
Subtotal State Sources	22,167,743.90	23,897,887.55	24,646,595.00
Federal Sources			
710 Federal Aid - Categorical	14,058.60	20,586.71	16,816.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	160,269.85	165,357.90	175,102.00
750 IASA Grants	86,282.28	67,070.84	79,524.00
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	36,757.47	70,411.72	70,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	297,368.20	323,427.17	341,442.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	5,494.00	33,965.94	10,000.00

870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	5,494.00	33,965.94	10,000.00
Other Revenues			
960 Adjustments	84,488.86	93,980.92	88,000.00
970 Refund of Disbursement	43,415.59	66,643.03	85,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	16,302.33	17,655.63	17,200.00
Subtotal Other Revenues	144,206.78	178,279.58	190,200.00
TOTAL REVENUES & OTHER FINANCING SOURCES	47,359,373.59	48,965,146.52	50,974,478.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	12,544,596.96	12,487,799.06	12,862,923.00
120 000 Regular Curriculum	9,374,414.38	9,824,503.44	9,412,217.00
130 000 Vocational Curriculum	1,768,523.36	1,805,198.09	1,868,499.00
140 000 Physical Curriculum	692,917.54	739,740.23	658,233.00
160 000 Co-Curricular Activities	808,580.96	856,220.32	925,183.00
170 000 Other Special Needs	0.00	1,150.02	264,120.00
Subtotal Instruction	25,189,033.20	25,714,611.16	25,991,175.00
Support Sources			
210 000 Pupil Services	1,086,685.08	1,148,738.00	1,117,389.00
220 000 Instructional Staff Services	1,639,199.00	1,928,688.58	2,568,987.00
230 000 General Administration	880,411.89	950,681.81	1,033,449.00
240 000 School Building Administration	3,373,661.90	3,520,871.01	3,545,873.00
250 000 Business Administration	8,653,763.61	8,457,543.17	8,242,436.00
260 000 Central Services	0.00	0.00	57,154.00
270 000 Insurance & Judgments	297,978.30	286,633.50	324,000.00
280 000 Debt Services	123,176.44	192,692.89	202,000.00
290 000 Other Support Services	1,222,607.95	1,661,651.10	2,189,238.00
Subtotal Support Sources	17,277,484.17	18,147,500.06	19,280,526.00
Non-Program Transactions			
410 000 Inter-fund Transfers	5,097,832.88	5,285,925.69	5,732,521.00
430 000 Instructional Service Payments	509,422.14	498,139.57	402,442.00
490 000 Other Non-Program Transactions	866.63	1,553.73	1,500.00
Subtotal Non-Program Transactions	5,608,121.65	5,785,618.99	6,136,463.00
TOTAL EXPENDITURES & OTHER FINANCING USES	48,074,639.02	49,647,730.21	51,408,164.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	123,227.39	172,673.51	178,970.78
900 000 Ending Fund Balance	172,673.51	178,970.78	171,521.78
REVENUES & OTHER FINANCING SOURCES	458,326.74	641,219.05	464,500.00
100 000 Instruction	329,784.60	417,301.85	317,014.00
200 000 Support Services	79,096.02	217,619.93	154,935.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	408,880.62	634,921.78	471,949.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
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	5,097,832.88	5,285,925.69	5,732,521.00
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	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00

Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	2,425.67	2,500.00
340 Payments for Services	0.00	0.00	30,000.00
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	0.00	2,425.67	32,500.00
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	6,960.42	6,879.85	7,000.00
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	6,960.42	6,879.85	7,000.00
State Sources			
610 State Aid -- Categorical	1,557,955.00	1,640,603.00	1,791,783.00
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	0.00	0.00
Subtotal State Sources	1,557,955.00	1,640,603.00	1,791,783.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	687,710.50	761,455.18	636,412.00
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	131,010.62	113,169.16	115,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	818,721.12	874,624.34	751,412.00
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	190.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	190.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	1,430.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	1,430.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	7,481,469.42	7,812,078.55	8,315,216.00
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	5,443,855.15	5,592,361.77	6,148,263.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	5,443,855.15	5,592,361.77	6,148,263.00
Support Sources			
210 000 Pupil Services	1,047,239.44	1,192,272.06	1,279,582.00
220 000 Instructional Staff Services	541,659.63	504,271.83	491,396.00
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	160,930.25	206,459.76	208,000.00

260 000 Central Services	3,153.00	9,822.22	28,155.00
270 000 Insurance & Judgments	29,916.26	27,436.82	1,000.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	1,782,898.58	1,940,262.69	2,008,133.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	254,715.69	279,454.09	158,820.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	254,715.69	279,454.09	158,820.00
TOTAL EXPENDITURES & OTHER FINANCING USES	7,481,469.42	7,812,078.55	8,315,216.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	1,571,417.46	1,676,232.03	1,907,092.30
900 000 ENDING FUND BALANCES	1,676,232.03	1,907,092.30	4,232,652.30
TOTAL REVENUES & OTHER FINANCING SOURCES	7,375,495.83	7,617,921.53	9,793,986.00
281 000 Long-Term Capital Debt	7,270,681.26	7,387,061.26	7,468,426.00
282 000 Refinancing	0.00	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	7,270,681.26	7,387,061.26	7,468,426.00
842 000 INDEBTEDNESS, END OF YEAR	77,513,711.91	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	297,493.01	808,607.61	1,330,942.12
900 000 Ending Fund Balance	808,607.61	1,330,942.12	1,865,238.12
TOTAL REVENUES & OTHER FINANCING SOURCES	511,114.60	522,334.51	534,296.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	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	0.00	0.00	0.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	339,694.26	376,166.99	242,876.63
900 000 ENDING FUND BALANCE	376,166.99	242,876.63	242,876.63
TOTAL REVENUES & OTHER FINANCING SOURCES	2,127,332.39	2,260,541.18	2,387,200.00
200 000 Support Services	2,090,859.66	2,393,831.54	2,387,200.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,090,859.66	2,393,831.54	2,387,200.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	266,757.85	298,029.94	357,865.38
900 000 ENDING FUND BALANCE	298,029.94	357,865.38	357,865.38
TOTAL REVENUES & OTHER FINANCING SOURCES	483,736.90	531,239.19	598,275.00
200 000 Support Services	20,525.59	25,197.87	47,400.00
300 000 Community Services	431,939.22	446,205.88	550,875.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	452,464.81	471,403.75	598,275.00

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	198,564.08	279,463.99	237,806.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	198,564.08	279,463.99	237,806.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	198,564.08	279,463.99	237,806.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.