



2019-2020 BUDGET ADOPTION

Board of Education Meeting October 30, 2019

Questions: Jerrud Rossing, Director of Business Services
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BUDGET ADOPTION 2019-20

GENERAL FUND (FUND 10)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance (Account 930 000)	8,136,300.55	7,931,500.75	8,242,991.51
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)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	7,931,500.75	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	7,931,500.75	8,242,991.51	6,513,879.51
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	21,329,494.78	22,890,724.00	22,621,328.00
240 Payments for Services	20,051.99	22,049.20	20,000.00
260 Non-Capital Sales	600.00	0.00	0.00
270 School Activity Income	54,798.75	74,349.21	51,500.00
280 Interest on Investments	83,757.68	136,676.31	100,000.00
290 Other Revenue, Local Sources	522,054.74	515,278.96	489,000.00
Subtotal Local Sources	22,010,757.94	23,639,077.68	23,281,828.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	2,555,233.59	2,660,317.42	3,036,690.00
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	2,555,233.59	2,660,317.42	3,036,690.00
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	204,601.72	232,968.29	217,054.00
620 State Aid -- General	12,952,549.00	13,333,953.00	13,905,030.00
630 DPI Special Project Grants	39,293.33	97,759.62	40,250.00
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	473.60	436.99	0.00
690 Other Revenue	2,296,854.28	3,204,594.31	3,516,346.00
Subtotal State Sources	15,493,771.93	16,869,712.21	17,678,680.00
Federal Sources			
710 Federal Aid - Categorical	16,283.00	17,494.09	15,000.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	75,581.00	213,052.63	279,872.00

750 IASA Grants	199,548.07	177,982.55	123,038.00
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	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	291,412.07	408,529.27	417,910.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	25,441.85	671,020.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	25,441.85	671,020.00	0.00
Other Revenues			
960 Adjustments	26,638.94	14,547.92	0.00
970 Refund of Disbursement	148,836.84	51,310.45	50,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	35,779.11	27,305.20	20,000.00
Subtotal Other Revenues	211,254.89	93,163.57	70,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	40,587,872.27	44,341,820.15	44,485,108.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	10,412,363.13	10,485,259.24	11,969,727.00
120 000 Regular Curriculum	6,165,165.23	6,443,822.59	6,665,591.00
130 000 Vocational Curriculum	1,076,261.69	1,148,732.99	1,126,743.00
140 000 Physical Curriculum	1,040,940.99	1,147,111.02	1,190,138.00
160 000 Co-Curricular Activities	857,431.80	886,093.92	911,954.00
170 000 Other Special Needs	627,974.30	681,160.96	818,023.00
Subtotal Instruction	20,180,137.14	20,792,180.72	22,682,176.00
Support Sources			
210 000 Pupil Services	1,034,293.06	1,219,285.61	1,293,365.00
220 000 Instructional Staff Services	1,061,782.23	1,293,504.68	1,201,349.00
230 000 General Administration	912,857.93	1,059,642.36	1,034,392.00
240 000 School Building Administration	2,764,188.71	2,884,382.08	2,953,062.00
250 000 Business Administration	6,903,779.12	7,946,588.53	6,860,267.00
260 000 Central Services	1,765,636.31	1,743,456.38	1,330,131.00
270 000 Insurance & Judgments	257,647.76	261,892.87	270,500.00
280 000 Debt Services	98,465.86	21,654.83	160,000.00
290 000 Other Support Services	442,300.10	649,175.27	775,393.00
Subtotal Support Sources	15,240,951.08	17,079,582.61	15,878,459.00
Non-Program Transactions			
410 000 Inter-fund Transfers	4,229,524.42	4,812,078.62	6,262,138.00
430 000 Instructional Service Payments	1,142,054.90	1,127,317.28	1,272,488.00
490 000 Other Non-Program Transactions	4.53	219,170.16	118,959.00
Subtotal Non-Program Transactions	5,371,583.85	6,158,566.06	7,653,585.00
TOTAL EXPENDITURES & OTHER FINANCING USES	40,792,672.07	44,030,329.39	46,214,220.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	73,971.99	134,320.00	63,628.72
900 000 Ending Fund Balance	134,320.00	63,628.72	63,628.72
REVENUES & OTHER FINANCING SOURCES	142,275.83	39,616.82	60,651.57
100 000 Instruction	70,904.36	104,872.29	58,337.57
200 000 Support Services	11,023.46	5,435.81	2,314.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	81,927.82	110,308.10	60,651.57

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	4,229,524.42	4,812,078.62	4,662,138.00
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	9,495.58	4,709.28	2,500.00
340 Payments for Services	0.00	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	9,495.58	4,709.28	2,500.00
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	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	1,444,165.00	1,452,342.00	1,668,279.00
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	15,000.00	0.00
Subtotal State Sources	1,444,165.00	1,467,342.00	1,668,279.00

Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	628,146.30	631,404.14	634,806.00
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	212,588.71	133,627.37	130,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	840,735.01	765,031.51	764,806.00
Other Financing Sources		0.00	0.00
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	166.64	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	166.64	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	6,524,086.65	7,049,161.41	7,097,723.00
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	1,810.83	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	4,381,940.11	4,780,942.48	4,685,072.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	4,383,750.94	4,780,942.48	4,685,072.00
Support Sources			
210 000 Pupil Services	930,961.31	972,158.02	1,049,088.00
220 000 Instructional Staff Services	395,706.99	409,036.46	427,045.00
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	437,625.88	498,049.92	589,000.00
260 000 Central Services	11,552.69	5,933.74	5,010.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	1,775,846.87	1,885,178.14	2,070,143.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	364,347.64	383,040.79	342,508.00
490 000 Other Non-Program Transactions	141.20	0.00	0.00
Subtotal Non-Program Transactions	364,488.84	383,040.79	342,508.00
TOTAL EXPENDITURES & OTHER FINANCING USES	6,524,086.65	7,049,161.41	7,097,723.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	1,385,759.25	2,188,385.52	3,152,723.21
900 000 ENDING FUND BALANCES	2,188,385.52	3,152,723.21	748,274.27
TOTAL REVENUES & OTHER FINANCING SOURCES	6,400,082.66	7,135,000.21	10,065,323.11
281 000 Long-Term Capital Debt	5,522,163.89	6,133,016.27	12,294,480.05
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	75,292.50	37,646.25	175,292.00
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	5,597,456.39	6,170,662.52	12,469,772.05

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	83,589.65	79,489.07	55,915,147.97
900 000 Ending Fund Balance	79,489.07	55,915,147.97	45,851,747.97
TOTAL REVENUES & OTHER FINANCING SOURCES	1,600,936.64	57,092,868.30	201,600.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	1,605,037.22	1,257,209.40	10,265,000.00
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	1,605,037.22	1,257,209.40	10,265,000.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	501,513.67	653,315.45	612,858.18
900 000 ENDING FUND BALANCE	653,315.45	612,858.18	608,658.18
TOTAL REVENUES & OTHER FINANCING SOURCES	1,331,170.33	1,262,872.22	1,274,500.00
200 000 Support Services	1,179,368.55	1,303,329.49	1,278,700.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,179,368.55	1,303,329.49	1,278,700.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	383,028.50	471,117.86	277,897.76
900 000 ENDING FUND BALANCE	471,117.86	277,897.76	295,719.76
TOTAL REVENUES & OTHER FINANCING SOURCES	503,454.15	524,186.35	676,500.00
200 000 Support Services	108,788.37	364,029.81	382,277.00
300 000 Community Services	306,312.22	353,376.64	276,401.00
400 000 Non-Program Transactions	264.20	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	415,364.79	717,406.45	658,678.00

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	577,654.33	444,365.02	460,000.00
100 000 Instruction	52,214.68	58,569.15	60,000.00
200 000 Support Services	490,060.71	363,695.87	375,000.00
400 000 Non-Program Transactions	35,378.94	22,100.00	25,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	577,654.33	444,365.02	460,000.00