

**2017-2018 POYNETTE SCHOOL DISTRICT BUDGET FOR ADOPTION - OCTOBER 23, 2017**

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance (Account 930 000)	4,309,580.03	4,631,950.36	4,617,398.76
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)	4,631,950.36	4,617,398.76	4,617,398.76
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>4,631,950.36</b>	<b>4,617,398.76</b>	<b>4,617,398.76</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<i>Local Sources</i>			
210 Taxes	4,770,869.50	4,586,689.20	4,978,626.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	1,910.05	2,016.94	1,650.00
270 School Activity Income	68,960.98	51,080.88	68,000.00
280 Interest on Investments	5,262.68	13,509.62	16,000.00
290 Other Revenue, Local Sources	84,514.14	66,703.87	69,300.00
Subtotal Local Sources	4,931,517.35	4,720,000.51	5,133,576.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	9,107.00	21,725.46	24,537.00
340 Payments for Services	586,648.66	725,858.00	716,554.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	150.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	595,905.66	747,583.46	741,091.00
<i>Other School Districts Outside Wisconsin</i>			
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
<i>Intermediate Sources</i>			
510 Transit of Aids	4,021.75	11,205.87	33,638.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	596.10	240.00	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	4,617.85	11,445.87	33,638.00
<i>State Sources</i>			
610 State Aid -- Categorical	240,186.41	67,729.30	65,000.00
620 State Aid -- General	5,487,493.00	5,596,515.00	5,307,527.00
630 DPI Special Project Grants	11,050.33	10,604.75	7,600.00
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	5,677.04	5,593.62	6,000.00
690 Other Revenue	17,732.27	277,896.00	490,951.00
Subtotal State Sources	5,762,139.05	5,958,338.67	5,877,078.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	27,941.85	0.00	0.00
730 DPI Special Project Grants	71,284.00	27,674.00	21,767.00
750 IASA Grants	8,556.97	75,253.74	77,520.00
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	8,462.13	65,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	107,782.82	111,389.87	164,287.00

Levy

State aid

<i>Other Financing Sources</i>			
850 Reorganization Settlement	0.00	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
<i>Other Revenues</i>			
960 Adjustments	0.00	16,690.44	0.00
970 Refund of Disbursement	18,078.34	17,503.27	10,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	2,558.68	2,565.53	542.00
Subtotal Other Revenues	20,637.02	36,759.24	10,542.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>11,422,599.75</b>	<b>11,585,517.62</b>	<b>11,960,212.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	2,077,383.76	2,095,957.97	2,166,847.00
120 000 Regular Curriculum	2,599,373.92	2,668,055.81	2,775,720.00
130 000 Vocational Curriculum	593,154.13	626,260.80	674,493.00
140 000 Physical Curriculum	308,401.25	305,399.97	282,263.00
160 000 Co-Curricular Activities	301,468.98	299,956.92	319,493.00
170 000 Other Special Needs	62,092.09	65,678.98	69,003.00
Subtotal Instruction	5,941,874.13	6,061,310.45	6,287,819.00
<i>Support Sources</i>			
210 000 Pupil Services	283,575.32	292,672.99	325,929.00
220 000 Instructional Staff Services	272,585.67	259,896.97	353,291.00
230 000 General Administration	266,279.50	308,404.87	323,505.00
240 000 School Building Administration	673,870.54	731,218.22	715,088.00
250 000 Business Administration	1,831,971.79	1,943,324.81	1,909,178.00
260 000 Central Services	139,651.04	134,108.04	159,341.00
270 000 Insurance & Judgments	120,535.49	221,582.67	117,500.00
280 000 Debt Services	102,091.50	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	3,690,560.85	3,891,208.57	3,903,832.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	960,848.57	1,031,098.47	1,041,572.00
430 000 Instructional Service Payments	498,388.90	615,294.89	726,989.00
490 000 Other Non-Program Transactions	8,556.97	1,156.84	0.00
Subtotal Non-Program Transactions	1,467,794.44	1,647,550.20	1,768,561.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>11,100,229.42</b>	<b>11,600,069.22</b>	<b>11,960,212.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
900 000 Beginning Fund Balance	52,316.09	62,182.31	64,552.06
900 000 Ending Fund Balance	62,182.31	64,552.06	64,552.06
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>12,538.72</b>	<b>2,564.75</b>	<b>0.00</b>
100 000 Instruction	1,938.57	195.00	0.00
200 000 Support Services	733.93	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,672.50</b>	<b>195.00</b>	<b>0.00</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	959,848.57	1,001,098.47	1,041,572.00
<i>Local Sources</i>			
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
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	36,267.00	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	36,267.00	0.00	0.00
<i>Other School Districts Outside Wisconsin</i>			
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
<i>Intermediate Sources</i>			
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	8,429.89	48,440.17	50,000.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	8,429.89	48,440.17	50,000.00
<i>State Sources</i>			
610 State Aid -- Categorical	328,829.00	303,921.00	319,126.00
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	402.99	0.00
Subtotal State Sources	328,829.00	304,323.99	319,126.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	211,332.27	232,989.91	240,170.00
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	17,892.66	30,726.24	60,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	229,224.93	263,716.15	300,170.00
<i>Other Financing Sources</i>			
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
<i>Other Revenues</i>			
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
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,562,599.39</b>	<b>1,617,578.78</b>	<b>1,710,868.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<i>Instruction</i>			
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	1,146,911.74	1,239,697.08	1,316,179.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00

Subtotal Instruction	1,146,911.74	1,239,697.08	1,316,179.00
<i>Support Sources</i>			
210 000 Pupil Services	127,883.42	182,677.86	192,401.00
220 000 Instructional Staff Services	101,242.46	99,324.46	117,836.00
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	37,395.68	26,514.16	13,860.00
260 000 Central Services	0.00	500.00	600.00
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	266,521.56	309,016.48	324,697.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	123,004.34	59,381.40	69,992.00
490 000 Other Non-Program Transactions	26,161.75	9,483.82	0.00
Subtotal Non-Program Transactions	149,166.09	68,865.22	69,992.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,562,599.39	1,617,578.78	1,710,868.00
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	286,725.64	285,511.91	276,918.82
900 000 ENDING FUND BALANCES	285,511.91	276,918.82	276,918.82
TOTAL REVENUES & OTHER FINANCING SOURCES	1,180,940.81	1,177,382.20	1,179,422.00
281 000 Long-Term Capital Debt	1,103,928.71	1,108,264.26	1,101,710.00
282 000 Refinancing	514.81	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	77,711.02	77,711.03	77,712.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,182,154.54	1,185,975.29	1,179,422.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	0.00	1,000.00	31,001.51
900 000 Ending Fund Balance	1,000.00	31,001.51	31,001.51
TOTAL REVENUES & OTHER FINANCING SOURCES	1,000.00	30,001.51	0.00
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

<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	119,900.24	145,067.55	209,845.24
900 000 ENDING FUND BALANCE	145,067.55	209,845.24	209,845.24
TOTAL REVENUES & OTHER FINANCING SOURCES	496,467.94	479,104.58	465,000.00
200 000 Support Services	471,300.63	414,326.89	465,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	471,300.63	414,326.89	465,000.00

<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	(7,005.04)	(12,423.48)	(7,247.53)
900 000 ENDING FUND BALANCE	(12,423.48)	(7,247.53)	0.47

TOTAL REVENUES & OTHER FINANCING SOURCES	34,510.79	46,364.58	49,000.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	39,929.23	41,188.63	41,752.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	39,929.23	41,188.63	41,752.00

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	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support 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