

# SCHOOL DISTRICT OF THE TOMORROW RIVER

## BUDGET ADOPTION 2016-17

GENERAL FUND (FUND 10)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
Beginning Fund Balance (Account 930 000)	2,934,064.01	3,092,451.94	3,513,820.12
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)	2,730,696.60	2,678,368.53	2,678,368.53
Ending Fund Balance, Unassigned (Acct. 939 000)	361,755.34	835,451.59	835,451.59
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>3,092,451.94</b>	<b>3,513,820.12</b>	<b>3,513,820.12</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	3,210,651.00	3,183,989.00	3,239,042.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	7,671.35	78.00	0.00
270 School Activity Income	34,568.61	51,405.47	38,000.00
280 Interest on Investments	2,349.90	2,903.92	3,000.00
290 Other Revenue, Local Sources	21,223.48	34,018.79	27,000.00
<b>Subtotal Local Sources</b>	<b>3,276,464.34</b>	<b>3,272,395.18</b>	<b>3,307,042.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	1,151,517.30	1,286,774.64	1,667,730.40
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>1,151,517.30</b>	<b>1,286,774.64</b>	<b>1,667,730.40</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	7,197.14	9,462.00	6,439.00
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	3,000.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>10,197.14</b>	<b>9,462.00</b>	<b>6,439.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	233,170.93	233,006.39	78,680.00
620 State Aid -- General	6,013,968.00	6,097,237.00	6,129,540.00
630 DPI Special Project Grants	10,760.00	12,935.50	7,840.00
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	2,936.61	2,401.11	2,400.00
690 Other Revenue	4,863.00	2,328.00	245,702.00
<b>Subtotal State Sources</b>	<b>6,265,698.54</b>	<b>6,347,908.00</b>	<b>6,464,162.00</b>
<b>Federal Sources</b>			
710 <b>Federal Aid - Categorical</b>	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	208,868.87	73,376.64	45,000.00
750 IASA Grants	111,170.87	102,118.00	102,433.00
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	7,306.00	7,891.73	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>327,345.74</b>	<b>183,386.37</b>	<b>147,433.00</b>
<b>Other Financing Sources</b>			
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
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	42,629.31	0.00	0.00
970 Refund of Disbursement	6,842.00	7,146.00	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	480.00	27,770.14	1,000.00
<b>Subtotal Other Revenues</b>	<b>49,951.31</b>	<b>34,916.14</b>	<b>1,000.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>11,081,174.37</b>	<b>11,134,842.33</b>	<b>11,593,806.40</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	2,352,434.83	2,399,322.72	2,479,893.33
120 000 Regular Curriculum	2,661,131.16	2,612,945.32	3,004,701.67
130 000 Vocational Curriculum	448,502.92	437,960.01	421,182.00
140 000 Physical Curriculum	397,801.70	380,368.29	362,781.00
160 000 Co-Curricular Activities	275,255.33	316,109.73	332,215.00
170 000 Other Special Needs	5,947.00	12,998.02	5,648.00
<b>Subtotal Instruction</b>	<b>6,141,072.94</b>	<b>6,159,704.09</b>	<b>6,606,421.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	319,672.34	349,907.72	342,555.00
220 000 Instructional Staff Services	573,967.53	439,036.08	511,148.00
230 000 General Administration	257,959.16	277,414.17	289,438.00
240 000 School Building Administration	606,884.41	655,498.42	681,662.00
250 000 Business Administration	1,766,542.18	1,602,451.12	1,797,290.00
260 000 Central Services	32,463.33	79,562.18	101,900.00
270 000 Insurance & Judgments	93,672.74	89,201.79	89,140.00
280 000 Debt Services	20,900.28	20,900.28	0.00
290 000 Other Support Services	62,667.20	23,159.84	48,441.00
<b>Subtotal Support Sources</b>	<b>3,734,729.17</b>	<b>3,537,131.60</b>	<b>3,861,574.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	726,318.17	710,241.94	785,403.40
430 000 Instructional Service Payments	320,666.16	304,340.32	340,408.00
490 000 Other Non-Program Transactions	0.00	2,056.20	0.00
<b>Subtotal Non-Program Transactions</b>	<b>1,046,984.33</b>	<b>1,016,638.46</b>	<b>1,125,811.40</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>10,922,786.44</b>	<b>10,713,474.15</b>	<b>11,593,806.40</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
900 000 Beginning Fund Balance	13,124.60	14,905.68	12,741.48
<b>900 000 Ending Fund Balance</b>	<b>14,905.68</b>	<b>12,741.48</b>	<b>12,741.48</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>17,234.00</b>	<b>12,787.29</b>	<b>0.00</b>
100 000 Instruction	14,160.32	14,387.54	0.00
200 000 Support Services	1,292.60	563.95	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>15,452.92</b>	<b>14,951.49</b>	<b>0.00</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2014-15</b>	<b>Unaudited 2015-16</b>	<b>Budget 2016-17</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	726,318.17	710,241.94	785,403.40
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
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	59,718.02	46,601.57	0.00

380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>59,718.02</b>	<b>46,601.57</b>	<b>0.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	15,785.70	27,158.22	14,482.30
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
<b>Subtotal Intermediate Sources</b>	<b>15,785.70</b>	<b>27,158.22</b>	<b>14,482.30</b>
<b>State Sources</b>			
610 State Aid -- Categorical	228,563.00	245,787.00	257,000.00
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	0.00	0.00
<b>Subtotal State Sources</b>	<b>228,563.00</b>	<b>245,787.00</b>	<b>257,000.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	238,223.30	172,055.19	180,451.00
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	62,645.38	44,353.47	35,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>300,868.68</b>	<b>216,408.66</b>	<b>215,451.00</b>
<b>Other Financing Sources</b>			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	5,267.36	0.00
990 Miscellaneous	0.00	0.00	0.00
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>5,267.36</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,331,253.57</b>	<b>1,251,464.75</b>	<b>1,272,336.70</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
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	998,946.96	960,990.54	999,301.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>998,946.96</b>	<b>960,990.54</b>	<b>999,301.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	164,604.51	120,622.24	121,187.00
220 000 Instructional Staff Services	77,770.95	102,504.38	103,236.20
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	4,161.71	6,509.79	6,000.00
260 000 Central Services	0.00	0.00	0.00
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

<b>Subtotal Support Sources</b>	<b>246,537.17</b>	<b>229,636.41</b>	<b>230,423.20</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	85,769.44	56,131.59	37,905.50
490 000 Other Non-Program Transactions	0.00	4,706.21	4,707.00
<b>Subtotal Non-Program Transactions</b>	<b>85,769.44</b>	<b>60,837.80</b>	<b>42,612.50</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,331,253.57</b>	<b>1,251,464.75</b>	<b>1,272,336.70</b>
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	394,764.45	389,854.80	384,829.05
<b>900 000 ENDING FUND BALANCES</b>	<b>389,854.80</b>	<b>384,829.05</b>	<b>378,409.05</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>770,841.61</b>	<b>769,525.51</b>	<b>766,731.26</b>
281 000 Long-Term Capital Debt	775,751.26	774,551.26	773,151.26
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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>775,751.26</b>	<b>774,551.26</b>	<b>773,151.26</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>8,893,456.36</b>	<b>8,118,925.10</b>	<b>7,345,793.84</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	568,240.90	273,865.19	109,280.00
<b>900 000 Ending Fund Balance</b>	<b>273,865.19</b>	<b>109,280.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>607.18</b>	<b>347.77</b>	<b>100.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	294,982.89	164,932.96	109,380.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>294,982.89</b>	<b>164,932.96</b>	<b>109,380.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	98,554.81	99,682.61	85,138.57
<b>900 000 ENDING FUND BALANCE</b>	<b>99,682.61</b>	<b>85,138.57</b>	<b>85,138.57</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>431,735.72</b>	<b>449,919.09</b>	<b>450,311.00</b>
200 000 Support Services	430,607.92	464,463.13	450,311.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>430,607.92</b>	<b>464,463.13</b>	<b>450,311.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	(8,508.39)	(5,995.52)	2,135.93
<b>900 000 ENDING FUND BALANCE</b>	<b>(5,995.52)</b>	<b>2,135.93</b>	<b>2,135.93</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>105,326.22</b>	<b>109,628.91</b>	<b>110,166.00</b>
200 000 Support Services	15,908.86	13,878.85	16,500.00
300 000 Community Services	86,651.23	87,093.33	93,666.00
400 000 Non-Program Transactions	253.26	525.28	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>102,813.35</b>	<b>101,497.46</b>	<b>110,166.00</b>

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>	<b>Audited 2014-15</b>	<b>Unaudited 2015-16</b>	<b>Budget 2016-17</b>
General Fund	3,210,651.00	3,183,989.00	3,239,042.00
Referendum Debt Service Fund	770,131.26	768,831.26	766,131.26
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	86,048.00	86,048.00	86,048.00
<b>TOTAL SCHOOL LEVY</b>	<b>4,066,830.26</b>	<b>4,038,868.26</b>	<b>4,091,221.26</b>
<b>PERCENTAGE INCREASE --</b>			
<b>TOTAL LEVY FROM PRIOR YEAR</b>		<b>-0.69%</b>	<b>1.30%</b>