

SCHOOL DISTRICT OF THE TOMORROW RIVER

BUDGET ADOPTION 2017-18			
GENERAL FUND (FUND 10)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance (Account 930 000)	3,092,451.94	3,513,820.12	4,097,975.69
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	20,317.77	20,317.77
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	2,678,368.53	2,769,891.24	3,035,110.26
Ending Fund Balance, Unassigned (Acct. 939 000)	835,451.59	1,307,766.68	1,042,547.66
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	3,513,820.12	4,097,975.69	4,097,975.69
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	3,183,989.00	3,239,042.00	3,239,467.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	78.00	119.00	0.00
270 School Activity Income	51,405.47	43,267.86	39,700.00
280 Interest on Investments	2,903.92	4,095.22	4,000.00
290 Other Revenue, Local Sources	34,018.79	26,840.34	27,100.00
Subtotal Local Sources	3,272,395.18	3,313,364.42	3,310,267.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	5,750.75	8,400.00
340 Payments for Services	1,286,774.64	1,672,627.00	1,994,634.00
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	1,286,774.64	1,678,377.75	2,003,034.00
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	9,462.00	21,274.69	11,209.00
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	9,462.00	21,274.69	11,209.00
State Sources			
610 State Aid -- Categorical	233,006.39	79,510.33	75,660.00
620 State Aid -- General	6,097,237.00	6,129,540.00	6,147,877.00
630 DPI Special Project Grants	12,935.50	9,082.00	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	2,401.11	3,667.87	3,000.00
690 Other Revenue	2,328.00	267,262.00	439,831.00
Subtotal State Sources	6,347,908.00	6,489,062.20	6,674,208.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	73,376.64	37,493.06	33,300.00
750 IASA Grants	102,118.00	104,161.96	107,423.00
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	7,891.73	7,864.69	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	183,386.37	149,519.71	140,723.00
Other Financing Sources			
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
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	7,146.00	12,036.78	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	27,770.14	85.00	1,000.00
Subtotal Other Revenues	34,916.14	12,121.78	1,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	11,134,842.33	11,663,720.55	12,140,441.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,399,322.72	2,377,741.05	2,653,295.00
120 000 Regular Curriculum	2,612,945.32	2,844,442.57	3,030,122.00
130 000 Vocational Curriculum	437,960.01	423,505.81	452,730.00
140 000 Physical Curriculum	380,368.29	361,699.81	322,962.00
160 000 Co-Curricular Activities	316,109.73	341,593.30	324,003.00
170 000 Other Special Needs	12,998.02	1,470.87	6,104.00
Subtotal Instruction	6,159,704.09	6,350,453.41	6,789,216.00
Support Sources			
210 000 Pupil Services	349,907.72	322,435.44	308,430.00
220 000 Instructional Staff Services	439,036.08	474,428.59	493,479.00
230 000 General Administration	277,414.17	282,157.86	282,860.00
240 000 School Building Administration	655,498.42	671,590.24	706,437.00
250 000 Business Administration	1,602,451.12	1,703,369.87	1,953,498.00
260 000 Central Services	79,562.18	95,062.41	304,100.49
270 000 Insurance & Judgments	89,201.79	86,202.63	83,827.00
280 000 Debt Services	20,900.28	0.00	0.00
290 000 Other Support Services	23,159.84	48,440.98	110,164.00
Subtotal Support Sources	3,537,131.60	3,683,688.02	4,242,795.49
Non-Program Transactions			
410 000 Inter-fund Transfers	710,241.94	683,236.93	811,310.51
430 000 Instructional Service Payments	304,340.32	337,555.13	297,119.00
490 000 Other Non-Program Transactions	2,056.20	24,631.49	0.00
Subtotal Non-Program Transactions	1,016,638.46	1,045,423.55	1,108,429.51
TOTAL EXPENDITURES & OTHER FINANCING USES	10,713,474.15	11,079,564.98	12,140,441.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
900 000 Beginning Fund Balance	14,905.68	12,741.48	12,347.20
900 000 Ending Fund Balance	12,741.48	12,347.20	12,347.20
REVENUES & OTHER FINANCING SOURCES	12,787.29	1,000.00	0.00
100 000 Instruction	14,387.54	1,244.28	0.00
200 000 Support Services	563.95	150.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	14,951.49	1,394.28	0.00

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	710,241.94	683,236.93	811,310.51
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	0.00	0.00
340 Payments for Services	46,601.57	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	46,601.57	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	27,158.22	19,221.00	17,442.67
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	27,158.22	19,221.00	17,442.67
State Sources			
610 State Aid -- Categorical	245,787.00	255,737.00	250,000.00
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
Subtotal State Sources	245,787.00	255,737.00	250,000.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	172,055.19	175,595.13	190,953.00
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	44,353.47	88,700.51	47,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	216,408.66	264,295.64	237,953.00
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	0.00	0.00	0.00
970 Refund of Disbursement	5,267.36	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	5,267.36	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	1,251,464.75	1,222,490.57	1,316,706.18
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	960,990.54	949,400.37	1,024,708.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	960,990.54	949,400.37	1,024,708.00
Support Sources			
210 000 Pupil Services	120,622.24	112,366.65	127,184.00
220 000 Instructional Staff Services	102,504.38	105,368.04	115,589.18
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	6,509.79	9,003.71	7,351.00
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
Subtotal Support Sources	229,636.41	226,738.40	250,124.18
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00

430 000 Instructional Service Payments	56,131.59	41,690.00	41,874.00
490 000 Other Non-Program Transactions	4,706.21	4,661.80	0.00
Subtotal Non-Program Transactions	60,837.80	46,351.80	41,874.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,251,464.75	1,222,490.57	1,316,706.18

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
900 000 Beginning Fund Balance	389,854.80	384,829.05	378,478.08
900 000 ENDING FUND BALANCES	384,829.05	378,478.08	371,903.08
TOTAL REVENUES & OTHER FINANCING SOURCES	769,525.51	766,780.29	767,556.26
281 000 Long-Term Capital Debt	774,551.26	773,131.26	774,131.26
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
TOTAL EXPENDITURES & OTHER FINANCING USES	774,551.26	773,131.26	774,131.26
842 000 INDEBTEDNESS, END OF YEAR	8,118,925.10	7,345,793.84	6,571,662.58

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
900 000 Beginning Fund Balance	273,865.19	109,280.00	0.00
900 000 Ending Fund Balance	109,280.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	347.77	26.55	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	164,932.96	109,306.55	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	164,932.96	109,306.55	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
900 000 Beginning Fund Balance	99,682.61	85,138.57	81,421.71
900 000 ENDING FUND BALANCE	85,138.57	81,421.71	81,421.71
TOTAL REVENUES & OTHER FINANCING SOURCES	449,919.09	488,465.53	488,387.25
200 000 Support Services	464,463.13	492,182.39	488,387.25
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	464,463.13	492,182.39	488,387.25

COMMUNITY SERVICE FUND (FUND 80)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
900 000 Beginning Fund Balance	(5,995.52)	2,135.93	11,343.22
900 000 ENDING FUND BALANCE	2,135.93	11,343.22	11,343.22
TOTAL REVENUES & OTHER FINANCING SOURCES	109,628.91	105,900.30	117,600.00
200 000 Support Services	13,878.85	12,903.72	13,500.00
300 000 Community Services	87,093.33	83,225.79	104,100.00
400 000 Non-Program Transactions	525.28	563.50	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	101,497.46	96,693.01	117,600.00

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
General Fund	3,183,989.00	3,239,042.00	3,241,448.00
Referendum Debt Service Fund	768,831.26	766,131.26	766,956.26
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
TOTAL SCHOOL LEVY	4,038,868.26	4,091,221.26	4,094,452.26
PERCENTAGE INCREASE --			
TOTAL LEVY FROM PRIOR YEAR		1.30%	0.08%