

**SWALLOW SCHOOL DISTRICT BUDGET ADOPTION 2017-18**

<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)	3,978,652.99	4,358,238.69	4,706,833.61
Ending Fund Balance, Nonspendable (Acct. 935 000)	1,246.38	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	42,000.00	39,000.00	38,000.00
Ending Fund Balance, Assigned (Acct. 938 000)	500,000.00	700,000.00	700,000.00
Ending Fund Balance, Unassigned (Acct. 939 000)	3,814,992.31	3,967,833.61	3,752,426.61
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>4,358,238.69</b>	<b>4,706,833.61</b>	<b>4,490,426.61</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	2,253.86	0.00	0.00
<b>Local Sources</b>			
210 Taxes	5,127,311.00	5,031,442.00	4,680,663.00
260 Non-Capital Sales	4,224.75	5,804.76	5,500.00
270 School Activity Income	64,927.05	57,659.47	45,500.00
280 Interest on Investments	4,617.90	7,666.52	18,000.00
290 Other Revenue, Local Sources	49,576.73	45,571.32	42,300.00
<b>Subtotal Local Sources</b>	<b>5,250,657.43</b>	<b>5,148,144.07</b>	<b>4,791,963.00</b>
<b>Other School Districts Within Wisconsin</b>			
340 Payments for Services	448,685.00	488,296.00	562,497.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>448,685.00</b>	<b>488,296.00</b>	<b>562,497.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	0.00	805.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>805.00</b>	<b>0.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	102,698.17	20,846.31	20,100.00
620 State Aid -- General	582,240.00	496,156.00	421,391.00
630 DPI Special Project Grants	3,840.00	18,379.15	3,520.00
690 Other Revenue	52.00	124,818.00	215,619.00
<b>Subtotal State Sources</b>	<b>688,830.17</b>	<b>660,199.46</b>	<b>660,630.00</b>
<b>Federal Sources</b>			
730 DPI Special Project Grants	5,578.00	5,243.40	5,400.00
780 Other Federal Revenue Through State	1,219.37	1,361.17	0.00
790 Other Federal Revenue - Direct	54,305.00	54,422.00	47,299.00
<b>Subtotal Federal Sources</b>	<b>61,102.37</b>	<b>61,026.57</b>	<b>52,699.00</b>
<b>Other Revenues</b>			
960 Adjustments	7,683.88	0.00	0.00
970 Refund of Disbursement	4,696.45	4,192.64	0.00
990 Miscellaneous	12,356.14	2,091.32	2,000.00
<b>Subtotal Other Revenues</b>	<b>24,736.47</b>	<b>6,283.96</b>	<b>2,000.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,476,265.30</b>	<b>6,364,755.06</b>	<b>6,069,789.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	1,935,800.57	1,662,600.09	1,609,435.00
120 000 Regular Curriculum	1,187,031.80	1,356,594.49	1,454,390.00
140 000 Physical Curriculum	178,212.45	163,068.33	177,720.00
160 000 Co-Curricular Activities	28,774.94	20,532.35	29,100.00
170 000 Other Special Needs	3,871.90	2,844.11	9,675.00
<b>Subtotal Instruction</b>	<b>3,333,691.66</b>	<b>3,205,639.37</b>	<b>3,280,320.00</b>

<b>Support Sources</b>			
210 000 Pupil Services	67,173.05	102,997.33	91,895.00
220 000 Instructional Staff Services	417,265.01	382,212.59	390,125.00
230 000 General Administration	291,345.81	286,864.50	304,805.00
240 000 School Building Administration	168,498.22	167,824.97	174,260.00
250 000 Business Administration	909,655.45	973,671.34	1,086,260.00
260 000 Central Services	240,713.47	311,298.04	272,470.00
270 000 Insurance & Judgments	42,243.60	41,969.00	43,000.00
290 000 Other Support Services	30,714.99	4,119.62	0.00
<b>Subtotal Support Sources</b>	<b>2,167,609.60</b>	<b>2,270,957.39</b>	<b>2,362,815.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	338,963.50	295,456.98	348,460.00
430 000 Instructional Service Payments	227,257.83	240,436.02	289,601.00
490 000 Other Non-Program Transactions	29,157.01	3,670.38	5,000.00
<b>Subtotal Non-Program Transactions</b>	<b>595,378.34</b>	<b>539,563.38</b>	<b>643,061.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,096,679.60</b>	<b>6,016,160.14</b>	<b>6,286,196.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
900 000 Beginning Fund Balance	18,301.04	14,752.30	102,742.50
<b>900 000 Ending Fund Balance</b>	<b>14,752.30</b>	<b>102,742.50</b>	<b>29,242.50</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>14,691.61</b>	<b>141,829.90</b>	<b>1,500.00</b>
100 000 Instruction	0.00	33,275.47	0.00
200 000 Support Services	18,240.35	20,564.23	75,000.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>18,240.35</b>	<b>53,839.70</b>	<b>75,000.00</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
<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	338,356.60	295,356.98	348,460.00
<b>Subtotal Local Sources</b>	<b>338,356.60</b>	<b>295,356.98</b>	<b>348,460.00</b>
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	9,274.05	2,906.35	2,000.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>9,274.05</b>	<b>2,906.35</b>	<b>2,000.00</b>
<i>Intermediate Sources</i>			
510 Transit of Aids	1,142.62	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>1,142.62</b>	<b>0.00</b>	<b>0.00</b>
<i>State Sources</i>			
610 State Aid -- Categorical	96,909.90	107,960.00	111,162.00
<b>Subtotal State Sources</b>	<b>96,909.90</b>	<b>107,960.00</b>	<b>111,162.00</b>
<i>Federal Sources</i>			
730 DPI Special Project Grants	68,949.83	50,431.84	85,766.00
780 Other Federal Revenue Through State	28,034.82	27,527.36	20,000.00
<b>Subtotal Federal Sources</b>	<b>96,984.65</b>	<b>77,959.20</b>	<b>105,766.00</b>

<b>Other Revenues</b>			
970 Refund of Disbursement	0.00	6,946.71	0.00
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>6,946.71</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>542,667.82</b>	<b>491,129.24</b>	<b>567,388.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
150			
000 Special Education Curriculum	322,351.51	340,252.46	350,194.00
<b>Subtotal Instruction</b>	<b>322,351.51</b>	<b>340,252.46</b>	<b>350,194.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	106,300.09	109,892.85	120,059.00
220 000 Instructional Staff Services	35,243.29	25,088.28	28,635.00
250 000 Business Administration	22,887.00	7,824.88	37,800.00
<b>Subtotal Support Sources</b>	<b>164,430.38</b>	<b>142,806.01</b>	<b>186,494.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	2,253.86	0.00	0.00
430 000 Instructional Service Payments	51,997.07	8,070.77	30,700.00
490 000 Other Non-Program Transactions	1,635.00	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>55,885.93</b>	<b>8,070.77</b>	<b>30,700.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>542,667.82</b>	<b>491,129.24</b>	<b>567,388.00</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
900 000 Beginning Fund Balance	105,628.49	105,630.41	20,033.97
<b>900 000 ENDING FUND BALANCES</b>	<b>105,630.41</b>	<b>20,033.97</b>	<b>20,173.97</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>437,364.92</b>	<b>626,660.74</b>	<b>625,140.00</b>
281 000 Long-Term Capital Debt	437,363.00	712,257.18	625,000.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>437,363.00</b>	<b>712,257.18</b>	<b>625,000.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>1,960,000.00</b>	<b>1,315,000.00</b>	<b>735,150.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
900 000 Beginning Fund Balance	333,496.93	334,406.71	396,372.40
<b>900 000 Ending Fund Balance</b>	<b>334,406.71</b>	<b>396,372.40</b>	<b>646,872.40</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>909.78</b>	<b>61,965.69</b>	<b>250,500.00</b>
200 000 Support Services	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
900 000 Beginning Fund Balance	45,437.11	72,936.46	68,108.85
<b>900 000 ENDING FUND BALANCE</b>	<b>72,936.46</b>	<b>68,108.85</b>	<b>53,778.85</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>161,751.84</b>	<b>160,236.19</b>	<b>155,000.00</b>
200 000 Support Services	134,252.49	165,063.80	169,330.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>134,252.49</b>	<b>165,063.80</b>	<b>169,330.00</b>