

MELROSE-MINDORO SCHOOL DISTRICT

BUDGET ADOPTION 2019-20*

GENERAL FUND (FUND 10)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance (Account 930 000)	1,389,023.73	1,527,375.85	1,616,115.06
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)	1,527,375.85	1,616,115.06	1,616,115.06
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	1,527,375.85	1,616,115.06	1,616,115.06
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	3,218,139.00	3,253,714.12	3,426,775.00
240 Payments for Services	31,912.00	18,413.94	25,320.00
260 Non-Capital Sales	5,518.31	9,563.57	8,330.00
270 School Activity Income	46,453.00	38,486.60	31,723.35
280 Interest on Investments	819.25	755.64	500.00
290 Other Revenue, Local Sources	42,223.00	31,496.32	18,350.85
Subtotal Local Sources	3,345,064.56	3,352,430.19	3,510,999.20
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	6,166.98	5,193.00
340 Payments for Services	481,442.78	590,437.78	694,080.00
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	481,442.78	596,604.76	699,273.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	168.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	168.00	0.00
Intermediate Sources			
510 Transit of Aids	6,424.32	6,429.03	6,085.00
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	6,424.32	6,429.03	6,085.00
State Sources			
610 State Aid -- Categorical	112,564.80	111,723.34	110,050.00
620 State Aid -- General	5,568,379.00	5,381,935.00	5,692,496.00
630 DPI Special Project Grants	7,396.40	17,329.24	53,415.00
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	31,136.56	16,940.80	15,500.00
690 Other Revenue	368,449.28	623,401.66	590,744.00
Subtotal State Sources	6,087,926.04	6,151,330.04	6,462,205.00
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	33,728.13	23,807.12	52,587.66
750 IASA Grants	131,923.71	134,256.55	152,029.74
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	11,105.37	15,037.49	4,000.00
790 Other Federal Revenue - Direct	0.00	0.00	40,000.00
Subtotal Federal Sources	176,757.21	173,101.16	248,617.40
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00

860 Compensation, Fixed Assets	5,499.50	12,040.00	5,835.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	5,499.50	12,040.00	5,835.00
Other Revenues			
960 Adjustments	970.50	5,588.02	1,100.00
970 Refund of Disbursement	49,980.98	26,980.26	16,500.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	9,585.36	68,813.89	12,500.00
Subtotal Other Revenues	60,536.84	101,382.17	30,100.00
TOTAL REVENUES & OTHER FINANCING SOURCES	10,163,651.25	10,393,485.35	10,963,114.60
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	1,626,933.29	1,675,896.53	1,651,829.71
120 000 Regular Curriculum	1,959,749.20	2,039,482.02	2,211,017.95
130 000 Vocational Curriculum	272,613.71	278,608.13	295,136.41
140 000 Physical Curriculum	223,614.56	241,887.59	268,758.40
160 000 Co-Curricular Activities	215,988.36	229,746.78	288,873.37
170 000 Other Special Needs	87,071.63	87,865.42	68,715.55
Subtotal Instruction	4,385,970.75	4,553,486.47	4,784,331.39
Support Sources			
210 000 Pupil Services	184,046.29	190,071.06	226,983.50
220 000 Instructional Staff Services	267,153.29	270,758.70	357,015.07
230 000 General Administration	321,879.84	315,760.33	373,595.84
240 000 School Building Administration	468,436.85	454,940.75	510,520.79
250 000 Business Administration	2,444,282.11	2,338,211.19	2,295,941.84
260 000 Central Services	182,304.70	46,575.95	41,676.50
270 000 Insurance & Judgments	103,798.97	105,770.53	134,748.00
280 000 Debt Services	4,914.39	8,058.09	10,000.00
290 000 Other Support Services	187,428.76	404,164.81	414,146.37
Subtotal Support Sources	4,164,245.20	4,134,311.41	4,364,627.91
Non-Program Transactions			
410 000 Inter-fund Transfers	705,476.65	794,331.30	1,030,259.30
430 000 Instructional Service Payments	768,909.15	822,616.96	769,896.00
490 000 Other Non-Program Transactions	697.38	0.00	14,000.00
Subtotal Non-Program Transactions	1,475,083.18	1,616,948.26	1,814,155.30
TOTAL EXPENDITURES & OTHER FINANCING USES	10,025,299.13	10,304,746.14	10,963,114.60

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	8,312.01	10,417.13	10,451.91
900 000 Ending Fund Balance	10,417.13	10,451.91	4,851.91
REVENUES & OTHER FINANCING SOURCES	2,886.34	450.00	1,286.71
100 000 Instruction	66.17	170.00	2,600.00
200 000 Support Services	715.05	245.22	4,286.71
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	781.22	415.22	6,886.71

SPECIAL EDUCATION FUND (FUND 27)			
	Audited	Unaudited	Budget
	2017-18	2018-19	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	705,476.65	791,531.30	1,030,259.30
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	250.00
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	250.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
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	0.00	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	7.90	231.31	10.00
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	7.90	231.31	10.00
State Sources			
610 State Aid -- Categorical	264,641.00	253,457.00	270,157.23
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	264,641.00	253,457.00	270,157.23
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	136,062.00	102,324.08	260,049.28
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	68,820.51	70,696.83	35,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	204,882.51	173,020.91	295,049.28
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	1,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	1,000.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	75.83	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	75.83	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	1,175,083.89	1,218,240.52	1,596,725.81
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	78.32	1,250.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	827,458.10	843,610.47	1,080,868.07
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	827,458.10	843,688.79	1,082,118.07
Support Sources			
210 000 Pupil Services	172,738.34	182,946.05	212,440.90
220 000 Instructional Staff Services	5,318.99	5,724.64	24,204.73
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	35,930.83	45,483.40	72,796.11
260 000 Central Services	1,062.13	275.00	4,065.00
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	215,050.29	234,429.09	313,506.74
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	132,460.36	140,122.64	200,601.00
490 000 Other Non-Program Transactions	115.14	0.00	500.00
Subtotal Non-Program Transactions	132,575.50	140,122.64	201,101.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,175,083.89	1,218,240.52	1,596,725.81

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	82,345.02	271,652.91	413,431.70
900 000 ENDING FUND BALANCES	271,652.91	413,431.70	402,082.20
TOTAL REVENUES & OTHER FINANCING SOURCES	11,317,615.21	1,543,532.67	1,302,513.00
281 000 Long-Term Capital Debt	986,632.97	1,401,753.88	1,313,862.50
282 000 Refinancing	10,141,674.35	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	11,128,307.32	1,401,753.88	1,313,862.50
842 000 INDEBTEDNESS, END OF YEAR	16,305,000.00	22,495,000.00	22,000,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	7,596,706.87	529,514.76	1,160,837.60
900 000 Ending Fund Balance	529,514.76	1,160,837.60	12,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	10,082,168.62	6,884,594.23	12,000.00
100 000 Instructional Services	0.00	0.00	5,200.00
200 000 Support Services	17,149,360.73	6,253,271.39	1,155,637.60
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	17,149,360.73	6,253,271.39	1,160,837.60

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	86,873.32	34,048.67	64,968.28
900 000 ENDING FUND BALANCE	34,048.67	64,968.28	29,863.67
TOTAL REVENUES & OTHER FINANCING SOURCES	412,335.50	439,121.85	446,638.12
200 000 Support Services	465,160.15	406,902.24	479,742.73
400 000 Non-Program Transactions	0.00	1,300.00	2,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	465,160.15	408,202.24	481,742.73

COMMUNITY SERVICE FUND (FUND 80)			
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	52,706.29	46,457.73	62,922.58
200 000 Support Services	10,499.44	7,375.42	14,997.58
300 000 Community Services	42,206.85	39,082.31	47,925.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	52,706.29	46,457.73	62,922.58

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

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.