

SUN PRAIRIE AREA SCHOOL DISTRICT

BUDGET ADOPTION 2016-17

| GENERAL FUND (FUND 10) | Audited 2014-15 | Unaudited 2015-16 | Budget 2016-17 |
|---|----------------------------|------------------------------|---------------------------|
| Beginning Fund Balance (Account 930 000) | \$9,902,697.57 | \$8,761,599.56 | \$8,767,807.13 |
| Ending Fund Balance, Nonspendable (Acct. 935 000) | \$175,031.32 | \$175,031.32 | \$175,031.32 |
| Ending Fund Balance, Restricted (Acct. 936 000) | \$382,902.46 | \$382,902.46 | \$382,902.46 |
| Ending Fund Balance, Committed (Acct. 937 000) | \$275,000.00 | \$275,000.00 | \$275,000.00 |
| Ending Fund Balance, Assigned (Acct. 938 000) | \$0.00 | \$0.00 | \$0.00 |
| Ending Fund Balance, Unassigned (Acct. 939 000) | \$7,928,665.78 | \$7,934,873.35 | \$7,934,873.35 |
| TOTAL ENDING FUND BALANCE (ACCT. 930 000) | \$8,761,599.56 | \$8,767,807.13 | \$8,767,807.13 |
| REVENUES & OTHER FINANCING SOURCES | | | |
| 100 Transfers-in | \$35,963.75 | \$0.00 | \$0.00 |
| Local Sources | | | |
| 210 Taxes | \$34,275,056.00 | \$36,259,652.78 | \$36,147,817.00 |
| 240 Payments for Services | \$0.00 | \$0.00 | \$0.00 |
| 260 Non-Capital Sales | \$1,462.81 | \$4,132.50 | \$3,000.00 |
| 270 School Activity Income | \$126,361.05 | \$122,828.03 | \$46,900.00 |
| 280 Interest on Investments | \$9,574.15 | \$22,939.46 | \$20,000.00 |
| 290 Other Revenue, Local Sources | \$482,401.71 | \$473,827.45 | \$471,260.00 |
| Subtotal Local Sources | \$34,894,855.72 | \$36,883,380.22 | \$36,688,977.00 |
| Other School Districts Within Wisconsin | | | |
| 310 Transit of Aids | \$0.00 | \$0.00 | \$0.00 |
| 340 Payments for Services | \$1,111,318.14 | \$1,505,780.00 | \$1,740,000.00 |
| 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 | \$1,111,318.14 | \$1,505,780.00 | \$1,740,000.00 |
| 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 | \$0.00 | \$0.00 | \$0.00 |
| 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 | \$0.00 | \$0.00 | \$0.00 |
| State Sources | | | |
| 610 State Aid -- Categorical | \$1,522,904.33 | \$1,594,685.10 | \$2,330,250.00 |
| 620 State Aid -- General | \$42,314,094.00 | \$45,132,874.00 | \$47,908,663.00 |
| 630 DPI Special Project Grants | \$124,200.00 | \$118,385.52 | \$64,687.00 |
| 640 Payments for Services | \$0.00 | \$0.00 | \$0.00 |
| 650 Student Achievement Guarantee in Education (SAGE Grant) | \$618,775.54 | \$631,957.57 | \$525,800.00 |
| 660 Other State Revenue Through Local Units | \$0.00 | \$0.00 | \$0.00 |
| 690 Other Revenue | \$1,087,621.00 | \$1,070,233.00 | \$925,094.00 |
| Subtotal State Sources | \$45,667,594.87 | \$48,548,135.19 | \$51,754,494.00 |

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| Federal Sources | | | |
| 710 Federal Aid - Categorical | \$56,666.00 | \$55,704.00 | \$0.00 |
| 720 Impact Aid | \$0.00 | \$0.00 | \$0.00 |
| 730 DPI Special Project Grants | \$340,450.53 | \$425,119.55 | \$249,915.00 |
| 750 IASA Grants | \$891,126.28 | \$892,475.81 | \$603,630.00 |
| 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 | \$278,480.00 | \$119,715.08 | \$34,000.00 |
| 790 Other Federal Revenue - Direct | \$0.00 | \$0.00 | \$0.00 |
| Subtotal Federal Sources | \$1,566,722.81 | \$1,493,014.44 | \$887,545.00 |
| 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 | \$596,358.00 | \$335,350.00 | \$308,900.00 |
| Subtotal Other Financing Sources | \$596,358.00 | \$335,350.00 | \$308,900.00 |
| Other Revenues | | | |
| 960 Adjustments | \$28,270.12 | \$50,010.00 | \$50,000.00 |
| 970 Refund of Disbursement | \$106,114.24 | \$130,772.80 | \$175,000.00 |
| 980 Medical Service Reimbursement | \$0.00 | \$0.00 | \$0.00 |
| 990 Miscellaneous | \$1,875.69 | \$3,886.72 | \$1,000.00 |
| Subtotal Other Revenues | \$136,260.05 | \$184,669.52 | \$226,000.00 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | \$84,009,073.34 | \$88,950,329.37 | \$91,605,916.00 |
| EXPENDITURES & OTHER FINANCING USES | | | |
| Instruction | | | |
| 110 000 Undifferentiated Curriculum | \$15,157,902.78 | \$16,032,859.54 | \$16,393,408.00 |
| 120 000 Regular Curriculum | \$17,136,215.99 | \$17,365,961.59 | \$18,193,341.00 |
| 130 000 Vocational Curriculum | \$2,037,027.64 | \$2,112,211.36 | \$2,178,417.00 |
| 140 000 Physical Curriculum | \$2,703,354.51 | \$2,741,135.21 | \$3,020,412.00 |
| 160 000 Co-Curricular Activities | \$1,287,196.81 | \$1,509,610.00 | \$1,530,309.00 |
| 170 000 Other Special Needs | \$1,329,329.83 | \$1,288,786.22 | \$1,490,648.00 |
| Subtotal Instruction | \$39,651,027.56 | \$41,050,563.92 | \$42,806,535.00 |
| Support Sources | | | |
| 210 000 Pupil Services | \$3,520,043.45 | \$3,591,731.83 | \$3,818,859.00 |
| 220 000 Instructional Staff Services | \$6,798,537.84 | \$7,499,959.42 | \$7,009,391.00 |
| 230 000 General Administration | \$581,410.64 | \$694,384.26 | \$715,004.00 |
| 240 000 School Building Administration | \$4,885,266.89 | \$5,189,451.53 | \$5,343,116.00 |
| 250 000 Business Administration | \$12,861,955.53 | \$12,895,134.57 | \$12,786,074.00 |
| 260 000 Central Services | \$1,018,112.44 | \$1,035,593.44 | \$1,099,620.00 |
| 270 000 Insurance & Judgments | \$485,881.97 | \$540,701.68 | \$648,089.00 |
| 280 000 Debt Services | \$346,912.17 | \$519,474.42 | \$639,576.00 |
| 290 000 Other Support Services | \$570,944.57 | \$660,056.89 | \$631,321.00 |
| Subtotal Support Sources | \$31,069,065.50 | \$32,626,488.04 | \$32,691,050.00 |
| Non-Program Transactions | | | |
| 410 000 Inter-fund Transfers | \$11,286,922.34 | \$12,051,213.29 | \$12,927,964.00 |
| 430 000 Instructional Service Payments | \$3,103,432.05 | \$3,159,796.91 | \$3,148,700.00 |
| 490 000 Other Non-Program Transactions | \$39,723.90 | \$56,059.64 | \$31,667.00 |
| Subtotal Non-Program Transactions | \$14,430,078.29 | \$15,267,069.84 | \$16,108,331.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | \$85,150,171.35 | \$88,944,121.80 | \$91,605,916.00 |

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| SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29) | | | |
| 900 000 Beginning Fund Balance | \$278,138.40 | \$298,813.25 | \$248,224.98 |
| 900 000 Ending Fund Balance | \$298,813.25 | \$248,224.98 | \$248,224.98 |
| REVENUES & OTHER FINANCING SOURCES | \$229,906.05 | \$802,849.05 | \$273,162.00 |
| 100 000 Instruction | \$91,485.24 | \$124,851.81 | \$0.00 |
| 200 000 Support Services | \$117,745.96 | \$728,585.51 | \$273,162.00 |
| 400 000 Non-Program Transactions | \$0.00 | \$0.00 | \$0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | \$209,231.20 | \$853,437.32 | \$273,162.00 |

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| SPECIAL EDUCATION FUND (FUND 27) | Audited 2014-15 | Unaudited 2015-16 | Budget 2016-17 |
| 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 | \$11,270,888.08 | \$12,034,298.61 | \$12,884,808.00 |
| 240 Payments for Services | \$0.00 | \$0.00 | \$0.00 |
| 260 Non-Capital Sales | \$1,894.65 | \$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 | \$1,894.65 | \$0.00 | \$0.00 |
| Other School Districts Within Wisconsin | | | |
| 310 Transit of Aids | \$20,291.85 | \$10,019.80 | \$7,000.00 |
| 340 Payments for Services | \$37,650.24 | \$54,286.89 | \$50,000.00 |
| 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 | \$57,942.09 | \$64,306.69 | \$57,000.00 |
| 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 | \$0.00 | \$0.00 | \$0.00 |
| 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 | \$0.00 | \$0.00 | \$0.00 |
| State Sources | | | |
| 610 State Aid -- Categorical | \$3,593,794.00 | \$3,747,265.00 | \$4,013,000.00 |
| 620 State Aid -- General | \$64,967.00 | \$41,737.00 | \$50,000.00 |
| 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 | \$3,658,761.00 | \$3,789,002.00 | \$4,063,000.00 |
| Federal Sources | | | |
| 710 Federal Aid - Categorical | \$521.00 | \$28,386.00 | \$20,000.00 |
| 730 DPI Special Project Grants | \$1,345,280.59 | \$1,102,804.93 | \$776,930.00 |
| 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 | \$320,783.64 | \$226,342.67 | \$200,000.00 |
| 790 Other Federal Revenue - Direct | \$0.00 | \$0.00 | \$0.00 |
| Subtotal Federal Sources | \$1,666,585.23 | \$1,357,533.60 | \$996,930.00 |
| 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 |

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| Other Revenues | | | |
| 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 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | \$16,656,071.05 | \$17,245,140.90 | \$18,001,738.00 |
| 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 | \$81,910.64 | \$80,255.38 | \$82,726.00 |
| 140 000 Physical Curriculum | \$0.00 | \$0.00 | \$0.00 |
| 150 000 Special Education Curriculum | \$12,361,068.97 | \$13,122,772.54 | \$13,834,142.00 |
| 160 000 Co-Curricular Activities | \$20,086.78 | \$19,739.52 | \$18,630.00 |
| 170 000 Other Special Needs | \$12,240.61 | \$11,188.59 | \$12,412.00 |
| Subtotal Instruction | \$12,475,307.00 | \$13,233,956.03 | \$13,947,910.00 |
| Support Sources | | | |
| 210 000 Pupil Services | \$1,901,026.93 | \$2,004,649.34 | \$1,952,210.00 |
| 220 000 Instructional Staff Services | \$920,484.08 | \$807,550.39 | \$749,033.00 |
| 230 000 General Administration | \$0.00 | \$2,250.00 | \$2,000.00 |
| 240 000 School Building Administration | \$0.00 | \$0.00 | \$0.00 |
| 250 000 Business Administration | \$923,856.46 | \$735,959.49 | \$862,488.00 |
| 260 000 Central Services | \$9,114.38 | \$8,625.87 | \$128,000.00 |
| 270 000 Insurance & Judgments | \$113,439.30 | \$120,759.30 | \$132,899.00 |
| 280 000 Debt Services | \$0.00 | \$0.00 | \$0.00 |
| 290 000 Other Support Services | \$138,054.06 | \$149,806.69 | \$131,198.00 |
| Subtotal Support Sources | \$4,005,975.21 | \$3,829,601.08 | \$3,957,828.00 |
| Non-Program Transactions | | | |
| 410 000 Inter-fund Transfers | \$0.00 | \$0.00 | \$0.00 |
| 430 000 Instructional Service Payments | \$142,708.35 | \$171,655.42 | \$76,000.00 |
| 490 000 Other Non-Program Transactions | \$32,080.49 | \$9,928.37 | \$20,000.00 |
| Subtotal Non-Program Transactions | \$174,788.84 | \$181,583.79 | \$96,000.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | \$16,656,071.05 | \$17,245,140.90 | \$18,001,738.00 |
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| DEBT SERVICE FUND (FUNDS 38, 39) | | | |
| 900 000 Beginning Fund Balance | \$4,101,428.36 | \$13,870,310.75 | \$13,497,039.18 |
| 900 000 ENDING FUND BALANCES | \$13,870,310.75 | \$13,497,039.18 | \$15,050,682.18 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | \$23,828,341.80 | \$34,498,116.47 | \$15,710,000.00 |
| 281 000 Long-Term Capital Debt | \$13,901,282.75 | \$14,729,920.45 | \$14,156,357.00 |
| 282 000 Refinancing | \$122,212.91 | \$20,141,467.59 | \$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 | \$35,963.75 | \$0.00 | \$0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | \$14,059,459.41 | \$34,871,388.04 | \$14,156,357.00 |
| 842 000 INDEBTEDNESS, END OF YEAR | \$155,750,000.00 | \$147,050,000.00 | \$137,550,000.00 |

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| CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49) | | | |
| 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 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 |

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| FOOD SERVICE FUND (FUND 50) | | | |
| 900 000 Beginning Fund Balance | \$587,645.21 | \$574,231.59 | \$517,113.07 |
| 900 000 ENDING FUND BALANCE | \$574,231.59 | \$517,113.07 | \$517,113.07 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | \$2,625,203.60 | \$2,780,203.07 | \$3,202,867.00 |
| 200 000 Support Services | \$2,638,617.22 | \$2,837,321.59 | \$3,202,867.00 |
| 400 000 Non-Program Transactions | \$0.00 | \$0.00 | \$0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | \$2,638,617.22 | \$2,837,321.59 | \$3,202,867.00 |

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| COMMUNITY SERVICE FUND (FUND 80) | | | |
| 900 000 Beginning Fund Balance | \$0.00 | \$0.00 | \$58,957.22 |
| 900 000 ENDING FUND BALANCE | \$0.00 | \$58,957.22 | \$58,957.22 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | \$0.00 | \$60,000.00 | \$136,045.00 |
| 200 000 Support Services | \$0.00 | \$0.00 | \$10,000.00 |
| 300 000 Community Services | \$0.00 | \$1,042.78 | \$126,045.00 |
| 400 000 Non-Program Transactions | \$0.00 | \$0.00 | \$0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | \$0.00 | \$1,042.78 | \$136,045.00 |

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| 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 | \$39,470.70 | \$40,094.83 | \$33,156.00 |
| 100 000 Instruction | \$31,575.45 | \$30,777.37 | \$27,356.00 |
| 200 000 Support Services | \$7,201.17 | \$9,317.46 | \$5,800.00 |
| 400 000 Non-Program Transactions | \$694.08 | \$0.00 | \$0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | \$39,470.70 | \$40,094.83 | \$33,156.00 |