

## CEDARBURG SCHOOL DISTRICT

## 2015-16 BUDGET

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2013-2014</b>	<b>Audited 2014-15</b>	<b>Budget 2015-2016</b>
Beginning Fund Balance (Account 930 000)	7,254,434.36	7,374,379.37	8,507,238.87
Ending Fund Balance, Nonspendable (Acct. 935 000)	64,764.59	60,905.28	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	40,428.00	668,180.00	619,255.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	186,612.68	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	7,269,186.78	7,591,540.91	7,652,445.87
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>7,374,379.37</b>	<b>8,507,238.87</b>	<b>8,271,700.87</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	19,433,506.00	19,463,961.00	19,416,126.00
240 Payments for Services	12,800.00	9,600.00	9,600.00
260 Non-Capital Sales	68,929.45	74,801.31	71,285.00
270 School Activity Income	95,456.41	109,863.25	100,000.00
280 Interest on Investments	2,952.13	4,039.66	4,000.00
290 Other Revenue, Local Sources	339,162.05	344,894.88	349,835.00
<b>Subtotal Local Sources</b>	<b>19,952,806.04</b>	<b>20,007,160.10</b>	<b>19,950,846.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	3,548.00	3,548.00	0.00
340 Payments for Services	1,232,511.27	1,237,129.56	1,055,600.00
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>1,236,059.27</b>	<b>1,240,677.56</b>	<b>1,055,600.00</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	16,109.90	11,779.37	16,681.00
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
<b>Subtotal Intermediate Sources</b>	<b>16,109.90</b>	<b>11,779.37</b>	<b>16,681.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	362,440.50	593,373.85	567,950.00
620 State Aid -- General	8,675,974.00	8,521,323.00	8,776,601.00
630 DPI Special Project Grants	18,480.00	35,320.00	18,320.00
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	0.00	0.00	0.00
690 Other Revenue	27,012.00	67,009.00	37,901.00
<b>Subtotal State Sources</b>	<b>9,083,906.50</b>	<b>9,217,025.85</b>	<b>9,400,772.00</b>
<b>Federal Sources</b>			
710 Transit of Aids	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	48,356.63	52,972.91	131,940.00
750 IASA Grants	79,313.16	79,645.76	87,297.00
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	69,372.00	66,816.00	10,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>197,041.79</b>	<b>199,434.67</b>	<b>229,237.00</b>

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GENERAL FUND (FUND 10)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	22,224.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>22,224.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	20,312.37	1,581.76	0.00
970 Refund of Disbursement	36,655.89	41,177.00	30,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	10,600.32	24,959.19	14,000.00
<b>Subtotal Other Revenues</b>	<b>67,568.58</b>	<b>67,717.95</b>	<b>44,000.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>30,575,716.08</b>	<b>30,743,795.50</b>	<b>30,697,136.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	7,363,952.49	7,095,458.03	7,376,664.00
120 000 Regular Curriculum	5,722,016.07	5,567,198.82	6,090,633.00
130 000 Vocational Curriculum	803,476.94	868,246.10	891,559.00
140 000 Physical Curriculum	645,351.99	702,504.75	733,341.00
160 000 Co-Curricular Activities	500,695.11	552,514.28	534,808.00
170 000 Other Special Needs	137,946.93	135,088.06	142,499.00
<b>Subtotal Instruction</b>	<b>15,173,439.53</b>	<b>14,921,010.04</b>	<b>15,769,504.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	946,002.06	865,777.64	856,769.00
220 000 Instructional Staff Services	1,722,818.64	1,660,845.66	1,657,001.00
230 000 General Administration	688,935.55	617,901.56	649,103.00
240 000 School Building Administration	1,528,140.70	1,507,618.79	1,529,041.00
250 000 Business Administration	5,276,033.88	5,174,923.03	5,179,644.00
260 000 Central Services	1,019,283.09	965,035.08	1,047,476.00
270 000 Insurance & Judgments	290,807.50	309,297.09	309,000.00
280 000 Debt Services	11,647.22	5,950.00	17,000.00
290 000 Other Support Services	307,144.45	160,687.64	154,958.00
<b>Subtotal Support Sources</b>	<b>11,790,813.09</b>	<b>11,268,036.49</b>	<b>11,399,992.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	2,859,891.02	2,711,089.78	3,065,345.00
430 000 Instructional Service Payments	630,478.45	705,481.43	695,833.00
490 000 Other Non-Program Transactions	1,148.98	5,318.26	2,000.00
<b>Subtotal Non-Program Transactions</b>	<b>3,491,518.45</b>	<b>3,421,889.47</b>	<b>3,763,178.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>30,455,771.07</b>	<b>29,610,936.00</b>	<b>30,932,674.00</b>

SPECIAL PROJECT FUNDS (FUND 21)	Audited 2013-2014	Audited 2014-15	Budget 2015-2016
900 000 Beginning Fund Balance	310.27	11,866.71	117,787.73
<b>900 000 Ending Fund Balance</b>	<b>11,866.71</b>	<b>117,787.73</b>	<b>100,000.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>146,184.16</b>	<b>156,972.84</b>	<b>0.00</b>
100 000 Instruction	127,769.55	38,572.73	10,000.00
200 000 Support Services	6,858.17	12,479.09	7,787.73
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>134,627.72</b>	<b>51,051.82</b>	<b>17,787.73</b>

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## 2015-16 BUDGET

<b>SPECIAL PROJECT FUNDS (FUND 27)</b>	<b>Audited 2013-2014</b>	<b>Audited 2014-15</b>	<b>Budget 2015-2016</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>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,674,567.85</b>	<b>4,488,312.24</b>	<b>4,874,965.00</b>
100 000 Instruction	3,260,254.61	3,151,103.11	3,375,165.00
200 000 Support Services	1,081,344.96	1,043,881.18	1,200,073.00
400 000 Non-Program Transactions	332,968.28	293,327.95	299,727.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>4,674,567.85</b>	<b>4,488,312.24</b>	<b>4,874,965.00</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2013-2014</b>	<b>Audited 2014-15</b>	<b>Budget 2015-2016</b>
900 000 Beginning Fund Balance	304,711.55	100,635.16	92,211.71
<b>900 000 ENDING FUND BALANCES</b>	<b>100,635.16</b>	<b>92,211.71</b>	<b>382,693.71</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,748,576.11</b>	<b>1,922,471.55</b>	<b>2,220,253.00</b>
281 000 Long-Term Capital Debt	1,708,980.00	1,688,492.50	1,689,518.00
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	243,672.50	242,402.50	240,253.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,952,652.50</b>	<b>1,930,895.00</b>	<b>1,929,771.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>13,505,000.00</b>	<b>11,765,000.00</b>	<b>10,010,000.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>	<b>Audited 2013-2014</b>	<b>Audited 2014-15</b>	<b>Budget 2015-2016</b>
900 000 Beginning Fund Balance	(305,000.00)	(275,000.00)	(245,000.00)
<b>900 000 Ending Fund Balance</b>	<b>(275,000.00)</b>	<b>(245,000.00)</b>	<b>(215,000.00)</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>30,000.00</b>	<b>30,000.00</b>	<b>30,000.00</b>
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
<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 2013-2014</b>	<b>Audited 2014-15</b>	<b>Budget 2015-2016</b>
900 000 Beginning Fund Balance	247,626.84	318,575.89	414,395.56
<b>900 000 ENDING FUND BALANCE</b>	<b>318,575.89</b>	<b>414,395.56</b>	<b>414,395.56</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>912,356.94</b>	<b>852,676.45</b>	<b>805,000.00</b>
200 000 Support Services	841,393.88	756,856.78	805,000.00
400 000 Non-Program Transactions	14.01	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>841,407.89</b>	<b>756,856.78</b>	<b>805,000.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2013-2014</b>	<b>Audited 2014-15</b>	<b>Budget 2015-2016</b>
900 000 Beginning Fund Balance	154,821.59	145,595.84	53,386.33
<b>900 000 ENDING FUND BALANCE</b>	<b>145,595.84</b>	<b>53,386.33</b>	<b>53,386.33</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>96,449.10</b>	<b>103,471.80</b>	<b>105,000.00</b>
200 000 Support Services	78,242.86	68,026.19	76,927.00
300 000 Community Services	27,431.99	27,655.12	28,073.00
400 000 Non-Program Transactions	0.00	100,000.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>105,674.85</b>	<b>195,681.31</b>	<b>105,000.00</b>