

# SWALLOW SCHOOL DISTRICT

| BUDGET ADOPTION 2011-12                                 |                      |                        |                     |
|---|----------------------|------------------------|---------------------|
| GENERAL FUND (FUND 10)                                  | Audited<br>2009-2010 | Unaudited<br>2010-2011 | Budget<br>2011-2012 |
| Beginning Fund Balance (Account 930 000)                | \$2,183,537          | \$2,725,513            | \$3,348,867         |
| Ending Fund Balance, Committed (Acct. 937 900)          | \$440,000            | \$750,000              | \$750,000           |
| Ending Fund Balance, Unassigned (Acct. 939 900)         | \$2,285,513          | \$2,598,867            | \$2,695,208         |
| <b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>        | <b>\$2,725,513</b>   | <b>\$3,348,867</b>     | <b>\$3,445,208</b>  |
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>           |                      |                        |                     |
| <i>Local Sources</i>                                    |                      |                        |                     |
| 210 Taxes   | \$4,606,802          | \$4,742,566            | \$4,471,693         |
| 240 Payments for Services                               | \$1,556              | \$0                    | \$6,948             |
| 260 Non-Capital Sales                                   | \$8,340              | \$7,232                | \$10,000            |
| 270 School Activity Income                              | \$143,221            | \$91,788               | \$92,000            |
| 280 Interest on Investments                             | \$7,154              | \$5,640                | \$5,600             |
| 290 Other Revenue, Local Sources                        | \$30,695             | \$30,328               | \$30,500            |
| <b>Subtotal Local Sources</b>                           | <b>\$4,797,768</b>   | <b>\$4,877,554</b>     | <b>\$4,616,741</b>  |
| <i>Other School Districts Within Wisconsin</i>          |                      |                        |                     |
| 340 Payments for Services                               | \$90,972             | \$300,851              | \$409,932           |
| <b>Subtotal Other School Districts within Wisconsin</b> | <b>\$90,972</b>      | <b>\$300,851</b>       | <b>\$409,932</b>    |
| <i>State Sources</i>                                    |                      |                        |                     |
| 610 State Aid -- Categorical                            | \$20,671             | \$23,091               | \$20,000            |
| 620 State Aid -- General                                | \$988,702            | \$1,313,194            | \$1,161,143         |
| 690 Other Revenue                                       | \$46                 | \$4                    | \$10                |
| <b>Subtotal State Sources</b>                           | <b>\$1,009,419</b>   | <b>\$1,336,289</b>     | <b>\$1,181,153</b>  |
| <i>Federal Sources</i>                                  |                      |                        |                     |
| 710 Transit of Aids                                     | \$55,268             | \$0                    | \$0                 |
| 730 DPI Special Project Grants                          | \$7,619              | \$6,784                | \$0                 |
| 750 IASA Grants   | \$14,543             | \$0                    | \$10,089            |
| 780 Other Federal Revenue Through State                 | \$0                  | \$237,058              | \$0                 |
| 790 Other Federal Revenue - Direct                      | \$52,116             | \$52,381               | \$57,154            |
| <b>Subtotal Federal Sources</b>                         | <b>\$129,546</b>     | <b>\$296,223</b>       | <b>\$67,243</b>     |
| <i>Other Revenues</i>                                   |                      |                        |                     |
| 960 Adjustments   | \$2,913              | \$0                    | \$0                 |
| 990 Miscellaneous                                       | \$9,096              | \$16,074               | \$500               |
| <b>Subtotal Other Revenues</b>                          | <b>\$12,008</b>      | <b>\$16,074</b>        | <b>\$500</b>        |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>     | <b>\$6,039,712</b>   | <b>\$6,826,991</b>     | <b>\$6,275,569</b>  |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b>          |                      |                        |                     |
| <i>Instruction</i>                                      |                      |                        |                     |
| 110 000 Undifferentiated Curriculum                     | \$1,758,123          | \$1,915,784            | \$1,821,800         |
| 120 000 Regular Curriculum                              | \$1,270,573          | \$1,253,608            | \$1,091,110         |
| 140 000 Physical Curriculum                             | \$172,536            | \$209,590              | \$225,865           |
| 160 000 Co-Curricular Activities                        | \$32,732             | \$32,989               | \$37,025            |
| 170 000 Other Special Needs                             | \$93,618             | \$98,473               | \$93,500            |
| <b>Subtotal Instruction</b>                             | <b>\$3,327,581</b>   | <b>\$3,510,444</b>     | <b>\$3,269,300</b>  |
| <i>Support Sources</i>                                  |                      |                        |                     |
| 210 000 Pupil Services                                  | \$70,134             | \$67,369               | \$66,966            |
| 220 000 Instructional Staff Services                    | \$273,515            | \$282,246              | \$372,000           |
| 230 000 General Administration                          | \$410,808            | \$432,333              | \$416,800           |
| 250 000 Business Administration                         | \$628,760            | \$820,804              | \$798,040           |
| 260 000 Central Services                                | \$227,863            | \$453,372              | \$464,475           |
| 270 000 Insurance & Judgments                           | \$33,559             | \$43,026               | \$63,700            |
| 280 000 Debt Services                                   | \$21,429             | \$13,016               | \$15,000            |
| 290 000 Other Support Services                          | \$28,631             | \$22,232               | \$53,225            |
| <b>Subtotal Support Sources</b>                         | <b>\$1,694,697</b>   | <b>\$2,134,398</b>     | <b>\$2,250,206</b>  |

|  |                    |                    |                    |
|--|--------------------|--------------------|--------------------|
| <b>Non-Program Transactions</b>                      |                    |                    |                    |
| 410 000 Inter-fund Transfers                         | \$338,926          | \$387,448          | \$530,932          |
| 430 000 Instructional Service Payments               | \$124,732          | \$168,732          | \$128,790          |
| 490 000 Other Non-Program Transactions               | \$11,799           | \$2,615            | \$0                |
| <b>Subtotal Non-Program Transactions</b>             | <b>\$475,458</b>   | <b>\$558,795</b>   | <b>\$659,722</b>   |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>\$5,497,736</b> | <b>\$6,203,637</b> | <b>\$6,179,228</b> |

| <b>SPECIAL PROJECT FUNDS (FUNDS 21, 27)</b>          | <b>Audited<br/>2009-2010</b> | <b>Unaudited<br/>2010-2011</b> | <b>Budget<br/>2011-2012</b> |
|--|------------------------------|--------------------------------|-----------------------------|
| 900 000 Beginning Fund Balance                       | \$2,200                      | \$30,486                       | \$28,289                    |
| <b>900 000 Ending Fund Balance</b>                   | <b>\$30,486</b>              | <b>\$28,289</b>                | <b>\$23,289</b>             |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>\$647,437</b>             | <b>\$651,343</b>               | <b>\$767,394</b>            |
| 100 000 Instruction                                  | \$260,270                    | \$274,585                      | \$322,450                   |
| 200 000 Support Services                             | \$150,621                    | \$182,443                      | \$170,329                   |
| 400 000 Non-Program Transactions                     | \$208,260                    | \$196,512                      | \$279,615                   |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>\$619,151</b>             | <b>\$653,540</b>               | <b>\$772,394</b>            |

| <b>DEBT SERVICE FUND (FUNDS 39)</b>                  | <b>Audited<br/>2009-2010</b> | <b>Unaudited<br/>2010-2011</b> | <b>Budget<br/>2011-2012</b> |
|--|------------------------------|--------------------------------|-----------------------------|
| 900 000 Beginning Fund Balance                       | \$156,475                    | \$149,888                      | \$142,904                   |
| <b>900 000 ENDING FUND BALANCES</b>                  | <b>\$149,888</b>             | <b>\$142,904</b>               | <b>\$135,572</b>            |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>\$510,314</b>             | <b>\$502,277</b>               | <b>\$498,994</b>            |
| 281 000 Long-Term Capital Debt                       | \$516,901                    | \$509,261                      | \$506,326                   |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>\$516,901</b>             | <b>\$509,261</b>               | <b>\$506,326</b>            |
| <b>842 000 INDEBTEDNESS, END OF YEAR</b>             | <b>\$4,087,045</b>           | <b>\$0</b>                     | <b>\$0</b>                  |

| <b>CAPITAL PROJECTS FUND (FUND 41)</b>               | <b>Audited<br/>2009-2010</b> | <b>Unaudited<br/>2010-2011</b> | <b>Budget<br/>2011-2012</b> |
|--|------------------------------|--------------------------------|-----------------------------|
| 900 000 Beginning Fund Balance                       | \$32,003                     | \$124,287                      | \$124,661                   |
| <b>900 000 Ending Fund Balance</b>                   | <b>\$124,287</b>             | <b>\$124,661</b>               | <b>\$225,061</b>            |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>\$92,284</b>              | <b>\$374</b>                   | <b>\$100,400</b>            |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>\$0</b>                   | <b>\$0</b>                     | <b>\$0</b>                  |

| <b>FOOD SERVICE FUND (FUND 50)</b>                   | <b>Audited<br/>2009-2010</b> | <b>Unaudited<br/>2010-2011</b> | <b>Budget<br/>2011-2012</b> |
|--|------------------------------|--------------------------------|-----------------------------|
| 900 000 Beginning Fund Balance                       | \$10,941                     | \$9,673                        | \$0                         |
| <b>900 000 ENDING FUND BALANCE</b>                   | <b>\$9,673</b>               | <b>\$0</b>                     | <b>\$0</b>                  |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>\$137,407</b>             | <b>\$152,778</b>               | <b>\$162,000</b>            |
| 200 000 Support Services                             | \$138,674                    | \$162,451                      | \$162,000                   |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>\$138,674</b>             | <b>\$162,451</b>               | <b>\$162,000</b>            |

| <b>COMMUNITY SERVICE FUND (FUND 80)</b>              | <b>Audited<br/>2009-2010</b> | <b>Unaudited<br/>2010-2011</b> | <b>Budget<br/>2011-2012</b> |
|--|------------------------------|--------------------------------|-----------------------------|
| 900 000 Beginning Fund Balance                       | \$465                        | \$16,868                       | \$4,868                     |
| <b>900 000 ENDING FUND BALANCE</b>                   | <b>\$16,868</b>              | <b>\$4,868</b>                 | <b>\$0</b>                  |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>\$27,200</b>              | <b>\$0</b>                     | <b>\$7,132</b>              |
| 200 000 Support Services                             | \$10,797                     | \$12,000                       | \$12,000                    |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>\$10,797</b>              | <b>\$12,000</b>                | <b>\$12,000</b>             |