



**PULASKI COMMUNITY
SCHOOL DISTRICT**

BUDGET ADOPTION 2018-19*			
GENERAL FUND (FUND 10)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance (Account 930 000)	6,498,528.48	7,015,504.78	8,198,093.25
Ending Fund Balance, Nonspendable (Acct. 935 000)	46,969.99	10,709.64	10,709.64
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	25,000.00	35,000.00	35,000.00
Ending Fund Balance, Assigned (Acct. 938 000)	6,943,534.79	8,152,383.61	8,052,383.61
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	7,015,504.78	8,198,093.25	8,098,093.25
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	3,533.56	6,277.13	3,000.00
Local Sources			
210 Taxes	11,736,189.73	12,146,802.39	12,505,812.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	3,768.50	679.00	510.00
270 School Activity Income	79,444.35	89,264.00	81,500.00
280 Interest on Investments	11,016.48	26,667.32	25,000.00
290 Other Revenue, Local Sources	341,307.98	342,026.85	319,600.00
Subtotal Local Sources	12,171,727.04	12,605,439.56	12,932,422.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	1,318,578.00	1,498,503.50	1,966,222.00
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	1,318,578.00	1,498,503.50	1,966,222.00
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	28,770.87	22,656.70	22,500.00
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	28,770.87	22,656.70	22,500.00

State Sources			
610 State Aid -- Categorical	328,089.53	337,068.86	315,670.00
620 State Aid -- General	23,468,585.00	23,327,864.00	23,327,864.00
630 DPI Special Project Grants	102,222.78	106,340.51	98,913.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	239,464.95	257,176.49	250,000.00
660 Other State Revenue Through Local Units	3,681.21	1,131.60	1,150.00
690 Other Revenue	943,315.00	1,700,715.00	2,499,963.00
Subtotal State Sources	25,085,358.47	25,730,296.46	26,493,560.00
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	136,941.13	156,122.91	137,128.00
750 IASA Grants	304,599.42	250,635.72	259,952.00
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	125,033.51	60,896.20	60,000.00
790 Other Federal Revenue - Direct	1,351.77	0.00	0.00
Subtotal Federal Sources	567,925.83	467,654.83	457,080.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	77,807.00	49,156.00	40,000.00
870 Long-Term Obligations	0.00	178,676.00	0.00
Subtotal Other Financing Sources	77,807.00	227,832.00	40,000.00
Other Revenues			
960 Adjustments	55,172.10	39,215.00	37,000.00
970 Refund of Disbursement	97,551.73	215,956.98	165,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	23,712.55	20,542.07	21,000.00
Subtotal Other Revenues	176,436.38	275,714.05	223,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	39,430,137.15	40,834,374.23	42,137,784.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	10,439,514.01	10,575,451.79	11,137,795.00
120 000 Regular Curriculum	5,265,018.37	5,413,201.42	5,503,625.00
130 000 Vocational Curriculum	1,117,592.54	1,145,759.67	1,189,898.00
140 000 Physical Curriculum	916,776.77	942,299.35	981,902.00
160 000 Co-Curricular Activities	497,158.44	526,128.40	505,260.00
170 000 Other Special Needs	331,993.16	294,908.12	319,400.00
Subtotal Instruction	18,568,053.29	18,897,748.75	19,637,880.00
Support Sources			
210 000 Pupil Services	1,098,572.81	1,121,160.45	1,177,091.00

220 000 Instructional Staff Services	1,525,090.24	1,458,012.98	1,505,013.00
230 000 General Administration	347,415.20	356,220.86	408,307.00
240 000 School Building Administration	1,915,265.48	2,160,067.86	2,275,170.00
250 000 Business Administration	5,574,553.15	5,299,395.80	5,620,687.00
260 000 Central Services	1,440,227.44	1,497,410.10	703,306.00
270 000 Insurance & Judgments	422,035.40	379,157.00	437,850.00
280 000 Debt Services	485,502.08	500,450.84	489,136.00
290 000 Other Support Services	831,052.71	782,781.00	1,547,739.00
Subtotal Support Sources	13,639,714.51	13,554,656.89	14,164,299.00
Non-Program Transactions			
410 000 Inter-fund Transfers	4,237,487.26	4,370,302.22	4,999,972.00
430 000 Instructional Service Payments	2,467,905.79	2,828,634.56	3,435,633.00
490 000 Other Non-Program Transactions	0.00	443.34	0.00
Subtotal Non-Program Transactions	6,705,393.05	7,199,380.12	8,435,605.00
TOTAL EXPENDITURES & OTHER FINANCING USES	38,913,160.85	39,651,785.76	42,237,784.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	91,095.65	249,452.30	278,364.70
900 000 Ending Fund Balance	249,452.30	278,364.70	5,500.00
REVENUES & OTHER FINANCING SOURCES	677,610.02	478,524.00	25,494.00
100 000 Instruction	454,293.75	391,060.44	245,656.06
200 000 Support Services	64,959.62	58,551.16	52,702.64
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	519,253.37	449,611.60	298,358.70

SPECIAL EDUCATION FUND (FUND 27)	Audited	Unaudited	Budget
	2016-17	2017-18	2018-19
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	4,237,487.26	4,370,302.22	4,899,972.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	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	0.00	0.00	0.00
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	33,643.07	34,149.00	39,000.00
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	33,643.07	34,149.00	39,000.00
State Sources			
610 State Aid -- Categorical	1,497,071.00	1,487,324.00	1,418,699.00
620 State Aid -- General	34,038.00	36,000.00	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	863.55	0.00
Subtotal State Sources	1,531,109.00	1,524,187.55	1,418,699.00
Federal Sources			
710 Federal Aid - Categorical	9,780.00	9,333.00	9,000.00
730 DPI Special Project Grants	624,933.67	529,073.64	642,366.00
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	291,075.34	272,570.96	275,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	925,789.01	810,977.60	926,366.00
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
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	6,728,028.34	6,739,616.37	7,284,037.00

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	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	5,320,265.51	5,299,812.28	5,753,537.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	5,320,265.51	5,299,812.28	5,753,537.00
Support Sources			
210 000 Pupil Services	693,043.85	655,631.75	704,115.00
220 000 Instructional Staff Services	259,049.03	246,046.93	276,065.00
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	183,053.22	181,346.00	188,420.00
260 000 Central Services	4,280.18	2,771.54	6,000.00
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	1,139,426.28	1,085,796.22	1,174,600.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	268,336.55	354,007.87	355,900.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	268,336.55	354,007.87	355,900.00
TOTAL EXPENDITURES & OTHER FINANCING USES	6,728,028.34	6,739,616.37	7,284,037.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	297,769.96	715,036.56	1,185,023.13
900 000 ENDING FUND BALANCES	715,036.56	1,185,023.13	1,198,366.13
TOTAL REVENUES & OTHER FINANCING SOURCES	2,755,565.06	2,593,909.88	2,272,832.00
281 000 Long-Term Capital Debt	2,338,298.46	2,123,923.31	2,259,489.00
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	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,338,298.46	2,123,923.31	2,259,489.00

842 000 INDEBTEDNESS, END OF YEAR	10,391,277.47	16,080,000.00	16,555,000.00
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CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	1,660,886.86	11,483.81	5,591,539.78
900 000 Ending Fund Balance	11,483.81	5,591,539.78	328,566.78
TOTAL REVENUES & OTHER FINANCING SOURCES	265,726.82	8,583,845.90	2,685,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	1,915,129.87	3,003,789.93	7,947,973.00
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	1,915,129.87	3,003,789.93	7,947,973.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	16,830.98	58,847.54	141,128.87
900 000 ENDING FUND BALANCE	58,847.54	141,128.87	141,128.87
TOTAL REVENUES & OTHER FINANCING SOURCES	1,688,213.64	1,739,945.06	1,774,747.00
200 000 Support Services	1,646,197.08	1,657,663.73	1,774,747.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,646,197.08	1,657,663.73	1,774,747.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	25,570.09	26,747.06	77,003.17
900 000 ENDING FUND BALANCE	26,747.06	77,003.17	77,003.17
TOTAL REVENUES & OTHER FINANCING SOURCES	713,596.25	781,908.78	882,380.00
200 000 Support Services	8,010.37	11,978.46	12,825.00
300 000 Community Services	704,408.91	719,674.21	869,555.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	712,419.28	731,652.67	882,380.00

PACKAGE & COOP PROGRAM FUND (FUND 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	9,791.85	23,754.00	11,000.00
100 000 Instruction	6,258.29	17,476.87	6,500.00
200 000 Support Services	0.00	0.00	4,500.00
400 000 Non-Program Transactions	3,533.56	6,277.13	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	9,791.85	23,754.00	11,000.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
GROSS TOTAL EXPENDITURES -- ALL FUNDS	52,783,823.10	54,387,869.81	62,695,769.00
Interfund Transfers (Source 100) - ALL FUNDS	4,241,020.82	4,376,579.35	5,002,972.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	48,542,802.28	50,011,290.46	57,692,797.00
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		3.03%	15.36%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
General Fund	11,736,189.73	12,146,802.39	12,505,812.00
Referendum Debt Service Fund	1,639,241.00	1,341,799.00	399,256.00
Non-Referendum Debt Service Fund	328,200.00	557,189.00	1,465,363.00
Capital Expansion Fund	265,000.00	265,000.00	265,000.00
Community Service Fund	272,985.00	351,316.00	477,530.00
TOTAL SCHOOL LEVY	14,241,615.73	14,662,106.39	15,112,961.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		2.95%	3.07%

This number will change once we receive our final aid certification in October. If aid goes up, tax levy goes down.

This % will change once we receive our final aid certification in