

TWO RIVERS PUBLIC SCHOOL DISTRICT

PROPOSED BUDGET 2020-21

GENERAL FUND (FUND 10)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Beginning Fund Balance (Account 930 000)	3,841,180	4,497,435	4,795,831
Ending Fund Balance, Nonspendable (Acct. 935 000)	125,577	148,484	0
Ending Fund Balance, Restricted (Acct. 936 000)	13,015	14,038	0
Ending Fund Balance, Committed (Acct. 937 000)	0	0	0
Ending Fund Balance, Assigned (Acct. 938 000)	0	0	0
Ending Fund Balance, Unassigned (Acct. 939 000)	4,358,843	4,633,309	4,702,873
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	4,497,435	4,795,831	4,702,873
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0	0	0
Local Sources			
210 Taxes	3,034,870	3,216,961	3,111,491
240 Payments for Services	111	124	200
260 Non-Capital Sales	5,021	2,365	3,836
270 School Activity Income	21,893	26,064	26,064
280 Interest on Investments	80,778	48,764	50,000
290 Other Revenue, Local Sources	39,193	56,626	55,573
Subtotal Local Sources	3,181,866	3,350,904	3,247,164
Other School Districts Within Wisconsin			
310 Transit of Aids	0	0	0
340 Payments for Services	1,161,147	1,252,710	1,674,641
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
Subtotal Other School Districts within Wisconsin	1,161,147	1,252,710	1,674,641
Other School Districts Outside Wisconsin			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
Subtotal Other School Districts Outside Wisconsin	0	0	0
Intermediate Sources			
510 Transit of Aids	16,856	16,488	15,726
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	0	0	0
Subtotal Intermediate Sources	16,856	16,488	15,726
State Sources			
610 State Aid -- Categorical	75,804	86,036	86,037
620 State Aid -- General	13,195,388	13,686,811	14,003,227
630 DPI Special Project Grants	59,304	40,962	11,200
640 Payments for Services	0	0	0
650 Student Achievement Guarantee in Education (SAGE Grant)	288,505	255,521	255,521
660 Other State Revenue Through Local Units	0	0	0
690 Other Revenue	1,250,950	1,312,374	1,365,423
Subtotal State Sources	14,869,951	15,381,704	15,721,408

<i>Federal Sources</i>			
710 Federal Aid - Categorical	0	0	0
720 Impact Aid	0	0	0
730 DPI Special Project Grants	71,275	82,140	326,933
750 IASA Grants	287,852	290,247	314,867
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	153,452	147,841	30,000
790 Other Federal Revenue - Direct	0	0	0
Subtotal Federal Sources	512,579	520,228	671,800
<i>Other Financing Sources</i>			
850 Reorganization Settlement	0	0	0
860 Compensation, Fixed Assets	18,855	150	0
870 Long-Term Obligations	0	0	0
Subtotal Other Financing Sources	18,855	150	0
<i>Other Revenues</i>			
960 Adjustments	0	0	0
970 Refund of Disbursement	14,385	11,474	11,354
980 Medical Service Reimbursement	0	0	0
990 Miscellaneous	11,165	208	156
Subtotal Other Revenues	25,550	11,682	11,510
TOTAL REVENUES & OTHER FINANCING SOURCES	19,786,804	20,533,866	21,342,249
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	3,890,152	3,920,729	3,854,027
120 000 Regular Curriculum	3,746,374	3,965,342	4,074,790
130 000 Vocational Curriculum	502,523	525,066	578,444
140 000 Physical Curriculum	449,199	546,355	555,397
160 000 Co-Curricular Activities	259,736	223,509	247,780
170 000 Other Special Needs	100	100	500
Subtotal Instruction	8,848,084	9,181,101	9,310,938
<i>Support Sources</i>			
210 000 Pupil Services	668,126	670,166	813,306
220 000 Instructional Staff Services	1,146,763	1,261,664	1,233,186
230 000 General Administration	388,885	386,290	412,418
240 000 School Building Administration	1,096,130	1,093,088	1,119,937
250 000 Business Administration	2,770,056	2,722,497	3,243,671
260 000 Central Services	42,294	59,351	55,742
270 000 Insurance & Judgments	235,864	259,234	271,047
280 000 Debt Services	46,995	34,683	40,425
290 000 Other Support Services	453,311	443,320	765,198
Subtotal Support Sources	6,848,424	6,930,293	7,954,930
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	2,557,547	2,842,461	2,900,519
430 000 Instructional Service Payments	866,392	1,279,751	1,267,320
490 000 Other Non-Program Transactions	10,102	1,864	1,500
Subtotal Non-Program Transactions	3,434,041	4,124,076	4,169,339
TOTAL EXPENDITURES & OTHER FINANCING USES	19,130,549	20,235,470	21,435,207

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	87,547	101,526	137,068
900 000 Ending Fund Balance	101,526	137,068	0
REVENUES & OTHER FINANCING SOURCES	236,197	99,869	127,507
100 000 Instruction	213,227	36,959	217,725
200 000 Support Services	8,991	27,368	46,850
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	222,218	64,327	264,575

SPECIAL EDUCATION FUND (FUND 27)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	0	0	0
900 000 Ending Fund Balance	0	0	0
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	2,490,171	2,750,085	2,883,143
Local Sources			
240 Payments for Services	0	0	0
260 Non-Capital Sales	0	0	0
270 School Activity Income	0	0	0
290 Other Revenue, Local Sources	2,000	0	0
Subtotal Local Sources	2,000	0	0
Other School Districts Within Wisconsin			
310 Transit of Aids	0	0	0
340 Payments for Services	0	0	0
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
Subtotal Other School Districts within Wisconsin	0	0	0
Other School Districts Outside Wisconsin			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
Subtotal Other School Districts Outside Wisconsin	0	0	0
Intermediate Sources			
510 Transit of Aids	6,697	0	0
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	0	0	0
Subtotal Intermediate Sources	6,697	0	0
State Sources			
610 State Aid -- Categorical	768,495	828,287	993,120
620 State Aid -- General	150,000	150,000	0
630 DPI Special Project Grants	43,469	0	0
640 Payments for Services	0	0	0
650 Achievement Gap Reduction (AGR grant)	0	0	0
690 Other Revenue	11,000	4,000	0
Subtotal State Sources	972,964	982,287	993,120
Federal Sources			
710 Federal Aid - Categorical	0	0	0
730 DPI Special Project Grants	362,703	533,505	468,000
750 IASA Grants	0	0	0
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	104,765	67,218	90,000
790 Other Federal Revenue - Direct	0	0	0
Subtotal Federal Sources	467,468	600,723	558,000

Other Financing Sources		0	0
860 Compensation, Fixed Assets	0	0	0
870 Long-Term Obligations	0	0	0
Subtotal Other Financing Sources	0	0	0
Other Revenues			
960 Adjustments	0	0	0
970 Refund of Disbursement	0	0	0
990 Miscellaneous	0	0	0
Subtotal Other Revenues	0	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	3,939,300	4,333,095	4,434,263
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0	0	0
120 000 Regular Curriculum	0	0	0
130 000 Vocational Curriculum	155	0	0
140 000 Physical Curriculum	0	0	0
150 000 Special Education Curriculum	2,923,225	3,204,683	3,324,600
160 000 Co-Curricular Activities	0	0	0
170 000 Other Special Needs	0	0	0
Subtotal Instruction	2,923,380	3,204,683	3,324,600
Support Sources			
210 000 Pupil Services	554,639	582,097	493,075
220 000 Instructional Staff Services	231,047	326,332	354,834
230 000 General Administration	0	0	0
240 000 School Building Administration	0	0	0
250 000 Business Administration	213,380	189,837	226,754
260 000 Central Services	0	0	0
270 000 Insurance & Judgments	0	0	0
280 000 Debt Services	0	0	0
290 000 Other Support Services	0	0	0
Subtotal Support Sources	999,066	1,098,266	1,074,663
Non-Program Transactions			
410 000 Inter-fund Transfers	0	0	0
430 000 Instructional Service Payments	16,854	30,146	35,000
490 000 Other Non-Program Transactions	0	0	0
Subtotal Non-Program Transactions	16,854	30,146	35,000
TOTAL EXPENDITURES & OTHER FINANCING USES	3,939,300	4,333,095	4,434,263

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	329,015	306,619	280,141
900 000 ENDING FUND BALANCES	306,619	280,141	257,026
TOTAL REVENUES & OTHER FINANCING SOURCES	2,481,248	2,487,882	1,794,058
281 000 Long-Term Capital Debt	2,257,094	2,257,465	1,556,100
282 000 Refinancing	0	0	0
283 000 Operational Debt	0	0	0
285 000 Post Employment Benefit Debt	0	0	0
289 000 Other Long-Term General Obligation Debt	246,550	256,895	261,073
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	2,503,644	2,514,360	1,817,173
842 000 INDEBTEDNESS, END OF YEAR	7,875,000	5,605,000	3,965,000

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	751,611	275,402	172,585
900 000 Ending Fund Balance	275,402	172,585	173,335
TOTAL REVENUES & OTHER FINANCING SOURCES	55,419	78,440	750
100 000 Instructional Services	0	0	0
200 000 Support Services	531,628	181,257	0
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	531,628	181,257	0

FOOD SERVICE FUND (FUND 50)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	182,498	195,980	233,498
900 000 ENDING FUND BALANCE	195,980	233,498	218,498
TOTAL REVENUES & OTHER FINANCING SOURCES	658,101	672,606	644,350
200 000 Support Services	644,619	635,088	659,350
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	644,619	635,088	659,350

COMMUNITY SERVICE FUND (FUND 80)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	226,283	229,445	95,641
900 000 ENDING FUND BALANCE	229,445	95,641	96,641
TOTAL REVENUES & OTHER FINANCING SOURCES	3,162	2,196	143,000
200 000 Support Services	0	0	0
300 000 Community Services	0	136,000	142,000
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	0	136,000	142,000

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	0	0	0
900 000 ENDING FUND BALANCE	0	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	0	0	0
100 000 Instruction	0	0	0
200 000 Support Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	0	0	0