

WEST BEND SCHOOL DISTRICT PRELIMINARY BUDGET ADOPTION 2018-19

	Audited 2016-17	Preliminary - Unaudited 2017-18	Preliminary 2018-19 Budget
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	14,585,168	15,722,900	15,860,031
Ending Fund Balance, Nonspendable (Acct. 935 000)	34,752	34,752	34,752
Ending Fund Balance, Restricted (Acct. 936 000)	3,744,350	3,158,670	3,158,670
Ending Fund Balance, Committed (Acct. 937 000)	4,557,775	4,557,774	4,557,774
Ending Fund Balance, Assigned (Acct. 938 000)	-	-	-
Ending Fund Balance, Unassigned (Acct. 939 000)	7,386,023	8,108,847	6,695,456
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	15,722,900	15,860,031	14,446,652
REVENUES			
Local Sources	32,001,148	31,885,200	33,022,430
Payments for Services - from other districts	1,255,582	1,333,245	1,260,445
Subtotal Intermediate Sources	11,550	2,535	1,200
State Sources	34,541,911	36,175,962	34,784,254
Federal Sources	1,081,815	979,195	1,045,769
Other Revenues	144,309	295,366	324,000
TOTAL REVENUES & OTHER FINANCING SOURCES	69,036,315	70,671,503	70,438,098
EXPENDITURES & OTHER FINANCING USES			
Instruction	33,827,065	34,769,793	33,899,194
Support Sources	22,710,841	23,228,939	26,877,722
Non-Program Transactions	11,360,676	12,535,640	11,074,561
TOTAL EXPENDITURES & OTHER FINANCING USES	67,898,582	70,534,372	71,851,477

SPECIAL PROJECT FUNDS (FUNDS 29)			
900 000 Beginning Fund Balance	(810,776)	-	-
900 000 Ending Fund Balance	(570,541)	-	-
REVENUES & OTHER FINANCING SOURCES	1,456,111	1,173,604	1,203,480
TOTAL EXPENDITURES & OTHER FINANCING USES	1,215,875	1,173,604	1,203,480

SPECIAL EDUCATION FUND (FUND 27)			
900 000 Beginning Fund Balance	-	-	-
900 000 Ending Fund Balance	-	-	-
TOTAL REVENUES & OTHER FINANCING SOURCES	10,742,434	11,720,549	10,464,262
TOTAL EXPENDITURES & OTHER FINANCING USES	10,742,433	11,720,549	10,464,262

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	2,214,842	2,179,166	2,858,473
900 000 ENDING FUND BALANCES	2,179,166	2,858,473	2,846,584
TOTAL REVENUES & OTHER FINANCING SOURCES	5,880,227	6,020,015	4,974,160
TOTAL EXPENDITURES & OTHER FINANCING USES	5,915,903	5,340,708	4,986,049

CAPITAL PROJECTS FUND (FUNDS 41, 46,)			
900 000 Beginning Fund Balance	1,296,738	1,796,978	2,277,998
900 000 Ending Fund Balance	1,796,978	2,277,998	2,479,403
TOTAL REVENUES & OTHER FINANCING SOURCES	1,636,433	1,690,631	1,500,245
TOTAL EXPENDITURES & OTHER FINANCING USES	1,136,194	1,209,611	1,298,840

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	212,773	249,514	262,277
900 000 ENDING FUND BALANCE	249,514	262,277	673,344
TOTAL REVENUES & OTHER FINANCING SOURCES	2,675,601	2,623,582	2,744,000
TOTAL EXPENDITURES & OTHER FINANCING USES	2,638,859	2,610,819	2,332,933

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	102,661	151,176	161,893
900 000 ENDING FUND BALANCE	151,176	161,893	188,973
TOTAL REVENUES & OTHER FINANCING SOURCES	121,736	120,000	120,000
TOTAL EXPENDITURES & OTHER FINANCING USES	73,221	109,283	92,920

SUMMARY EXPENDITURES - ALL FUNDS			
Gross Total Expenditures - All Funds	89,621,068	92,698,946	92,229,961
Less: Interfund Transfers and Payments - All Funds	6,946,002	7,953,202	6,293,780
Net Total Expenditures - All Funds	82,675,066	84,745,744	85,936,181
Percentage Increase from Prior Year - Net Total Expenditures		2.5%	1.4%

PROPERTY TAX LEVY	CERTIFIED	CERTIFIED	ESTIMATED
General Fund	31,251,537	30,997,354	31,925,603
Property Tax Chargebacks	5,000	0	0
Debt Service	5,733,596	5,934,410	4,974,160
Capital Projects Fund	1,368,569	1,423,312	1,480,245
Community Fund	120,000	120,000	120,000
Total	38,478,702	38,475,076	38,500,008
Percentage Increase from Prior Year		-0.01%	0.06%