

Date: July 2016

Recommended Format for Budget Adoption

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

BUDGET ADOPTION 2016-17			
GENERAL FUND (FUND 10)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
Beginning Fund Balance (Account 930 000)	5,647,059.21	5,963,197.97	5,921,791.51
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	71,032.12	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	5,892,165.85	5,921,791.51	5,900,433.51
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	5,963,197.97	5,921,791.51	5,900,433.51
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	8,319,659.23	8,481,071.42	9,356,000.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	166.00	14,217.66	10,360.00
270 School Activity Income	37,960.33	41,807.56	40,075.00
280 Interest on Investments	4,368.50	10,701.28	11,000.00
290 Other Revenue, Local Sources	62,009.99	82,747.69	79,072.00
Subtotal Local Sources	8,424,164.05	8,630,545.61	9,496,507.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	290,834.00	231,026.92	252,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	581.57	0.00	0.00
Subtotal Other School Districts within Wisconsin	291,415.57	231,026.92	252,000.00
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	11,687.73	9,225.64	9,000.00
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	10,000.00	50.00	10,000.00
Subtotal Intermediate Sources	21,687.73	9,275.64	19,000.00
State Sources			
610 State Aid -- Categorical	338,041.28	336,250.54	448,500.00
620 State Aid -- General	5,645,659.00	5,560,313.00	4,901,856.00
630 DPI Special Project Grants	20,320.00	9,550.99	0.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	244,198.91	262,772.73	260,000.00
660 Other State Revenue Through Local Units	67,256.89	63,107.69	63,000.00
690 Other Revenue	17,854.00	17,678.00	17,691.00
Subtotal State Sources	6,333,330.08	6,249,672.95	5,691,047.00

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	311,429.82	69,241.67	58,537.00
750 IASA Grants	189,459.00	196,823.00	198,490.00
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	0.00	21,222.83	0.00
790 Other Federal Revenue - Direct	0.00	1,500.00	0.00
Subtotal Federal Sources	500,888.82	288,787.50	257,027.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	500.00	750.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	500.00	750.00	0.00
Other Revenues			
960 Adjustments	28,030.59	5,707.52	0.00
970 Refund of Disbursement	169,870.66	161,699.03	30,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	4,992.55	23,722.70	5,000.00
Subtotal Other Revenues	202,893.80	191,129.25	35,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	15,774,880.05	15,601,187.87	15,750,581.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,894,461.73	2,746,774.16	2,804,300.00
120 000 Regular Curriculum	2,868,481.50	2,869,917.67	2,807,430.00
130 000 Vocational Curriculum	602,889.96	601,148.92	604,881.00
140 000 Physical Curriculum	394,363.78	454,538.07	428,106.00
160 000 Co-Curricular Activities	235,793.33	229,738.88	223,403.00
170 000 Other Special Needs	321,567.28	351,488.17	380,981.00
Subtotal Instruction	7,317,557.58	7,253,605.87	7,249,101.00
Support Sources			
210 000 Pupil Services	401,712.85	428,376.33	478,136.00
220 000 Instructional Staff Services	439,951.13	481,485.33	549,795.00
230 000 General Administration	348,706.02	379,148.46	420,034.00
240 000 School Building Administration	945,636.36	850,246.00	848,312.00
250 000 Business Administration	2,915,251.88	2,978,570.06	3,163,940.00
260 000 Central Services	291,789.86	485,072.45	288,557.00
270 000 Insurance & Judgments	122,169.82	145,428.12	151,949.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	147,888.58	121,687.09	131,446.00
Subtotal Support Sources	5,613,106.50	5,870,013.84	6,032,169.00
Non-Program Transactions			
410 000 Inter-fund Transfers	1,891,472.81	1,856,609.56	1,809,394.00
430 000 Instructional Service Payments	636,311.62	662,365.06	679,000.00
490 000 Other Non-Program Transactions	292.78	0.00	2,275.00
Subtotal Non-Program Transactions	2,528,077.21	2,518,974.62	2,490,669.00
TOTAL EXPENDITURES & OTHER FINANCING USES	15,458,741.29	15,642,594.33	15,771,939.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	91,334.48	93,110.77	93,813.04
900 000 Ending Fund Balance	93,110.77	93,813.04	100,717.04
REVENUES & OTHER FINANCING SOURCES	168,341.88	32,613.90	35,170.00
100 000 Instruction	27,978.92	28,198.36	22,663.00
200 000 Support Services	138,586.67	3,713.27	5,603.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	166,565.59	31,911.63	28,266.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
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	1,866,647.04	1,792,459.16	1,776,747.00
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
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	30,000.00	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	30,000.00	0.00
<i>Other School Districts Outside Wisconsin</i>			
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
<i>Intermediate Sources</i>			
510 Transit of Aids	11,612.58	15,622.51	14,000.00
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	11,612.58	15,622.51	14,000.00
<i>State Sources</i>			
610 State Aid -- Categorical	727,173.00	698,398.00	700,000.00
620 State Aid -- General	150,000.00	0.00	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	0.00	0.00
Subtotal State Sources	877,173.00	698,398.00	700,000.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	322,626.00	325,531.86	322,968.00
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	58,518.69	122,603.27	100,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	381,144.69	448,135.13	422,968.00
<i>Other Financing Sources</i>		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	3,136,577.31	2,984,614.80	2,913,715.00
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	124.84	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	2,514,507.87	2,381,658.08	2,225,474.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	2,514,632.71	2,381,658.08	2,225,474.00
Support Sources			
210 000 Pupil Services	344,976.87	269,025.29	280,746.00
220 000 Instructional Staff Services	61,688.44	62,386.04	65,044.00
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	184,353.30	189,167.12	197,451.00
260 000 Central Services	0.00	0.00	0.00
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	591,018.61	520,578.45	543,241.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	30,925.99	82,378.27	145,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	30,925.99	82,378.27	145,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,136,577.31	2,984,614.80	2,913,715.00
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	267,238.58	18,257.23	8,270.73
900 000 ENDING FUND BALANCES	18,257.23	8,270.73	8,270.73
TOTAL REVENUES & OTHER FINANCING SOURCES	878,774.22	2,989,221.27	172,723.00
281 000 Long-Term Capital Debt	999,000.00	684,995.55	0.00
282 000 Refinancing	0.00	2,172,078.75	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	128,755.57	142,133.47	172,723.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,127,755.57	2,999,207.77	172,723.00
842 000 INDEBTEDNESS, END OF YEAR	2,230,207.03	1,884,078.75	1,792,964.37

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	521,627.41	592,341.75	777,430.51
900 000 Ending Fund Balance	592,341.75	777,430.51	777,430.51
TOTAL REVENUES & OTHER FINANCING SOURCES	70,714.34	378,429.46	0.00
100 000 Instructional Services	0.00	166,940.70	0.00
200 000 Support Services	0.00	26,400.00	0.00
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	0.00	193,340.70	0.00

FOOD SERVICE FUND (FUND 50)			
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	615,411.40	624,181.58	609,247.00
200 000 Support Services	615,411.40	624,181.58	609,247.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	615,411.40	624,181.58	609,247.00

COMMUNITY SERVICE FUND (FUND 80)			
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	95,881.00	102,096.00	100,000.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	95,881.00	102,096.00	100,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	95,881.00	102,096.00	100,000.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 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	0.00	13,456.00	14,000.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	13,456.00	14,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	13,456.00	14,000.00