

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).

	A	B	C	D
1	BUDGET ADOPTION 2022-23			
2	GENERAL FUND (FUND 10)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
3	Beginning Fund Balance (Account 930 000)	1,441,435.73	1,526,027.99	1,603,122.48
8	Ending Fund Balance, Unassigned (Acct. 939 000)	1,526,027.99	1,603,122.48	1,603,122.48
9	TOTAL ENDING FUND BALANCE (ACCT. 930 000)	1,526,027.99	1,603,122.48	1,603,122.48
10	REVENUES & OTHER FINANCING SOURCES			
	<i>Local Sources</i>			
12	210 Taxes	2,231,238.35	2,025,532.66	1,771,972.00
13	240 Payments for Services	525.20	5,432.78	5,000.00
14	260 Non-Capital Sales	1,306.25	33,533.76	35,250.00
15	270 School Activity Income	11,234.60	39,532.96	39,000.00
16	280 Interest on Investments	1,341.00	1,969.65	3,000.00
17	290 Other Revenue, Local Sources	16,247.24	9,498.45	6,000.00
18	Subtotal Local Sources	2,261,892.64	2,115,500.26	1,860,222.00
	<i>Other School Districts Within Wisconsin</i>			
19	310 Transit of Aids	1,595.48	1,590.82	1,144.00
20	340 Payments for Services	1,218,003.65	1,410,503.35	1,542,152.00
22	390 Other Inter-district, Within Wisconsin	7,313.21	0.00	0.00
23	Subtotal Other School Districts within Wisconsin	1,226,912.34	1,412,094.17	1,543,296.00
	<i>Intermediate Sources</i>			
27	510 Transit of Aids	0.00	21,833.76	0.00
29	540 Payments for Services from CESA	242.22	428.42	500.00
30	580 Medical Services Reimbursement	11,666.35	0.00	0.00
31	590 Other Intermediate Sources	20,574.27	6,600.00	10,000.00
32	Subtotal Intermediate Sources	32,482.84	28,862.18	10,500.00
	<i>State Sources</i>			
33	610 State Aid -- Categorical	56,055.00	51,965.96	44,539.00
34	620 State Aid -- General	5,714,765.00	5,937,554.00	5,927,862.00
35	630 DPI Special Project Grants	23,308.88	7,594.25	37,260.00
39	690 Other Revenue	635,640.07	626,403.49	881,407.00
40	Subtotal State Sources	6,429,768.95	6,623,517.70	6,891,068.00
	<i>Federal Sources</i>			
41	710 Federal Aid - Categorical	13,618.00	16,251.00	15,622.00
43	730 DPI Special Project Grants	354,623.00	64,559.86	263,425.00
44	750 IASA Grants	82,467.00	83,876.00	86,796.00
46	770 Other Federal Revenue Through Local Units	11,693.21	0.00	0.00
47	780 Other Federal Revenue Through State	0.00	131,430.17	97,199.00
49	Subtotal Federal Sources	462,401.21	296,117.03	463,042.00
52	870 Long-Term Obligations	0.00	109,969.09	0.00
53	Subtotal Other Financing Sources	0.00	109,969.09	0.00
	<i>Other Revenues</i>			
54	960 Adjustments	227.04	0.00	1,000.00
55	970 Refund of Disbursement	28,597.75	40,905.39	30,000.00
57	990 Miscellaneous	5,689.74	1,954.29	3,000.00
58	Subtotal Other Revenues	34,514.53	42,859.68	34,000.00
59	TOTAL REVENUES & OTHER FINANCING SOURCES	10,447,972.51	10,628,920.11	10,802,128.00
60	EXPENDITURES & OTHER FINANCING USES			

	A	B	C	D
Instruction				
61 110 000 Undifferentiated Curriculum		1,991,132.50	2,009,053.83	2,121,647.00
62 120 000 Regular Curriculum		2,272,899.77	2,296,276.60	2,415,289.00
63 130 000 Vocational Curriculum		395,253.95	402,751.55	414,713.00
64 140 000 Physical Curriculum		246,511.73	265,653.22	277,461.00
65 160 000 Co-Curricular Activities		237,340.82	321,613.70	311,613.00
66 170 000 Other Special Needs		25,584.85	32,029.22	61,752.00
67 Subtotal Instruction		5,168,723.62	5,327,378.12	5,602,475.00
Support Sources				
68 210 000 Pupil Services		172,772.06	193,138.22	242,364.00
69 220 000 Instructional Staff Services		340,771.87	339,679.74	397,682.00
70 230 000 General Administration		294,569.73	312,799.56	333,184.00
71 240 000 School Building Administration		485,363.44	416,889.08	462,901.00
72 250 000 Business Administration		1,565,513.39	1,650,981.66	1,794,668.00
73 260 000 Central Services		70,234.59	86,199.05	84,346.00
74 270 000 Insurance & Judgments		119,665.55	96,336.63	121,996.00
75 280 000 Debt Services		384.05	37,991.71	38,485.00
76 290 000 Other Support Services		272,767.99	342,443.72	329,245.00
77 Subtotal Support Sources		3,322,042.67	3,476,459.37	3,804,871.00
Non-Program Transactions				
78 410 000 Inter-fund Transfers		1,162,034.63	1,012,320.82	675,950.00
79 430 000 Instructional Service Payments		689,922.21	612,772.79	708,075.00
80 490 000 Other Non-Program Transactions		20,657.12	122,894.52	10,757.00
81 Subtotal Non-Program Transactions		1,872,613.96	1,747,988.13	1,394,782.00
82 TOTAL EXPENDITURES & OTHER FINANCING USES		10,363,380.25	10,551,825.62	10,802,128.00
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85 SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)		Audited 2020-21	Unaudited 2021-22	Budget 2022-23
86 900 000 Beginning Fund Balance		117,622.84	113,010.18	127,820.06
87 900 000 Ending Fund Balance		113,010.18	127,820.06	104,893.06
88 REVENUES & OTHER FINANCING SOURCES		87,972.43	206,729.33	106,387.00
89 100 000 Instruction		92,585.09	191,919.45	129,314.00
92 TOTAL EXPENDITURES & OTHER FINANCING USES		92,585.09	191,919.45	129,314.00
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95 SPECIAL EDUCATION FUND (FUND 27)		Audited 2020-21	Unaudited 2021-22	Budget 2022-23
99 100 Transfers-in		501,490.16	542,368.82	675,950.00
103 290 Other Revenue, Local Sources		250.00	249.96	250.00
104 Subtotal Local Sources		250.00	249.96	250.00
Other School Districts Within Wisconsin				
105 310 Transit of Aids		4,801.59	12,182.60	10,000.00
106 340 Payments for Services		26.00	776.00	100.00
109 Subtotal Other School Districts within Wisconsin		4,827.59	12,958.60	10,100.00
Intermediate Sources				
113 510 Transit of Aids		7,496.69	9,029.00	10,000.00
116 580 Medical Services Reimbursement		35,183.83	1,196.78	0.00
118 Subtotal Intermediate Sources		42,680.52	10,225.78	10,000.00
State Sources				
119 610 State Aid -- Categorical		210,386.00	198,636.00	201,124.00
120 620 State Aid -- General		858.00	8,891.00	4,000.00
121 630 DPI Special Project Grants		25,440.00	0.00	0.00
124 690 Other Revenue		6,000.00	1,912.85	1,000.00
125 Subtotal State Sources		242,684.00	209,439.85	206,124.00
127 730 DPI Special Project Grants		180,241.49	168,123.10	227,387.00
131 780 Other Federal Revenue Through State		0.00	45,782.48	40,000.00
133 Subtotal Federal Sources		180,241.49	213,905.58	267,387.00
141 TOTAL REVENUES & OTHER FINANCING SOURCES		972,173.76	989,148.59	1,169,811.00
142 EXPENDITURES & OTHER FINANCING USES				
147 150 000 Special Education Curriculum		670,676.73	707,311.24	748,330.00
150 Subtotal Instruction		670,676.73	707,311.24	748,330.00
Support Sources				
151 210 000 Pupil Services		105,592.92	115,596.48	127,726.00
152 220 000 Instructional Staff Services		73,243.72	65,280.52	66,955.00
155 250 000 Business Administration		29,194.56	4,598.40	7,776.00
160 Subtotal Support Sources		208,031.20	185,475.40	202,457.00
162 430 000 Instructional Service Payments		93,465.83	96,361.95	219,024.00
164 Subtotal Non-Program Transactions		93,465.83	96,361.95	219,024.00
165 TOTAL EXPENDITURES & OTHER FINANCING USES		972,173.76	989,148.59	1,169,811.00

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168	DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
169	900 000 Beginning Fund Balance	305,665.60	288,403.19	270,477.94
170	900 000 ENDING FUND BALANCES	288,403.19	270,477.94	226,377.94
171	TOTAL REVENUES & OTHER FINANCING SOURCES	1,622,135.42	2,086,481.43	2,344,158.00
172	281 000 Long-Term Capital Debt	1,639,397.83	2,104,406.68	2,388,258.00
178	TOTAL EXPENDITURES & OTHER FINANCING USES	1,639,397.83	2,104,406.68	2,388,258.00
179	842 000 INDEBTEDNESS, END OF YEAR	12,790,000.00	11,228,007.77	9,678,744.77
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182	CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
183	900 000 Beginning Fund Balance	1,639,019.33	1,941,570.43	2,164,535.75
184	900 000 Ending Fund Balance	1,941,570.43	2,164,535.75	1,829,535.75
185	TOTAL REVENUES & OTHER FINANCING SOURCES	653,995.16	473,505.74	20,000.00
186	100 000 Instructional Services	0.00	94,475.00	110,000.00
187	200 000 Support Services	351,444.06	156,065.42	245,000.00
190	TOTAL EXPENDITURES & OTHER FINANCING USES	351,444.06	250,540.42	355,000.00
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193	FOOD SERVICE FUND (FUND 50)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
194	900 000 Beginning Fund Balance	0.00	0.00	112,182.10
195	900 000 ENDING FUND BALANCE	0.00	112,182.10	92,370.10
196	TOTAL REVENUES & OTHER FINANCING SOURCES	384,906.46	675,052.36	500,400.00
197	200 000 Support Services	384,906.46	562,870.26	520,212.00
199	TOTAL EXPENDITURES & OTHER FINANCING USES	384,906.46	562,870.26	520,212.00
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202	COMMUNITY SERVICE FUND (FUND 80)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
203	900 000 Beginning Fund Balance	16,393.60	12,479.44	17,378.44
204	900 000 ENDING FUND BALANCE	12,479.44	17,378.44	12,706.44
205	TOTAL REVENUES & OTHER FINANCING SOURCES	2,315.00	4,899.00	2,500.00
207	300 000 Community Services	6,229.16	0.00	7,172.00
209	TOTAL EXPENDITURES & OTHER FINANCING USES	6,229.16	0.00	7,172.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.