

Date: April 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 2016-2017			
GENERAL FUND (FUND 10)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
Beginning Fund Balance (Account 930 000)	1,151,524.88	1,188,875.53	1,219,780.74
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)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	1,151,524.88	1,219,780.74	1,219,780.74
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	1,188,875.53	1,219,780.74	1,219,780.74
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	2,287,769.31	2,470,693.85	2,385,625.00
240 Payments for Services	5,777.00	6,377.78	5,500.00
260 Non-Capital Sales	2,005.75	18,817.71	66,500.00
270 School Activity Income	62,465.88	39,544.90	38,500.00
280 Interest on Investments	4,420.93	2,283.18	2,000.00
290 Other Revenue, Local Sources	60,935.68	26,311.95	8,000.00
Subtotal Local Sources	2,423,374.55	2,564,029.37	2,506,125.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	598,391.00	694,131.55	703,009.00
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	598,391.00	694,131.55	703,009.00
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	28,756.04	4,334.00	6,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	642.58	0.00	0.00
580 Medical Services Reimbursement	14,625.00	11,564.85	10,000.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	44,023.62	15,898.85	16,000.00
State Sources			
610 State Aid -- Categorical	172,792.89	174,776.02	54,098.00
620 State Aid -- General	5,579,166.00	5,448,264.00	5,456,170.00
630 DPI Special Project Grants	14,360.00	15,273.57	5,600.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00
690 Other Revenue	699.00	8,421.00	204,838.00
Subtotal State Sources	5,767,017.89	5,646,734.59	5,720,706.00

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	0.00	21,905.00	21,610.00
750 IASA Grants	96,503.00	107,196.00	107,778.00
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	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	96,503.00	129,101.00	129,388.00
Other Financing Sources			
850 Reorganization Settlement	0.00	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	22,624.83	12,388.78	12,000.00
970 Refund of Disbursement	96.35	3,571.56	6,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	10,599.03	6,688.88	3,000.00
Subtotal Other Revenues	33,320.21	22,649.22	21,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	8,962,630.27	9,072,544.58	9,096,228.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	1,717,773.19	1,715,497.34	1,758,451.00
120 000 Regular Curriculum	2,054,460.09	2,090,056.02	2,199,937.00
130 000 Vocational Curriculum	402,681.45	329,666.27	341,470.00
140 000 Physical Curriculum	205,368.20	182,424.85	213,530.00
160 000 Co-Curricular Activities	275,096.60	245,569.99	265,313.00
170 000 Other Special Needs	23,285.09	22,509.72	43,640.00
Subtotal Instruction	4,678,664.62	4,585,724.19	4,822,341.00
Support Sources			
210 000 Pupil Services	148,295.66	147,529.53	155,948.00
220 000 Instructional Staff Services	253,843.10	224,257.69	281,909.00
230 000 General Administration	327,194.96	332,182.32	339,894.00
240 000 School Building Administration	480,263.81	513,044.23	463,077.00
250 000 Business Administration	1,423,931.80	1,611,806.46	1,550,141.00
260 000 Central Services	385,443.12	306,627.66	347,695.00
270 000 Insurance & Judgments	104,832.94	129,222.12	130,299.00
280 000 Debt Services	8,021.30	3,171.30	1,000.00
290 000 Other Support Services	172,072.00	286,700.30	2,072.00
Subtotal Support Sources	3,303,898.69	3,554,541.61	3,272,035.00
Non-Program Transactions			
410 000 Inter-fund Transfers	472,158.45	456,998.08	494,067.00
430 000 Instructional Service Payments	469,706.71	441,832.86	507,285.00
490 000 Other Non-Program Transactions	851.15	2,542.63	500.00
Subtotal Non-Program Transactions	942,716.31	901,373.57	1,001,852.00
TOTAL EXPENDITURES & OTHER FINANCING USES	8,925,279.62	9,041,639.37	9,096,228.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	60,690.42	40,430.91	51,385.65
900 000 Ending Fund Balance	40,430.91	51,385.65	56,770.65
REVENUES & OTHER FINANCING SOURCES	72,385.15	69,866.34	70,000.00
100 000 Instruction	92,644.66	58,911.60	64,615.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	92,644.66	58,911.60	64,615.00

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	427,501.57	406,105.15	441,921.00
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	250.00	0.00
Subtotal Local Sources	0.00	250.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	13,393.90	19,778.85	15,000.00
340 Payments for Services	56,350.29	83,278.89	23,095.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	1,253.47	0.00	0.00
Subtotal Other School Districts within Wisconsin	70,997.66	103,057.74	38,095.00
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	4,144.00	6,129.87	1,500.00
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	30,575.96	27,037.46	25,000.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	34,719.96	33,167.33	26,500.00
State Sources			
610 State Aid -- Categorical	136,099.00	150,218.00	149,438.00
620 State Aid -- General	915.00	3,281.00	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	137,014.00	153,499.00	149,438.00
Federal Sources			
710 Federal Aid - Categorical	3,469.00	2,232.00	0.00
730 DPI Special Project Grants	158,614.00	136,502.45	163,728.00
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	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	162,083.00	138,734.45	163,728.00
Other Financing Sources	0.00	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	80.00	0.00
990 Miscellaneous	1,045.96	0.00	0.00
Subtotal Other Revenues	1,045.96	80.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	833,362.15	834,893.67	819,682.00

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	592,388.91	575,650.95	609,474.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	592,388.91	575,650.95	609,474.00
Support Sources			
210 000 Pupil Services	82,156.23	117,368.03	98,574.00
220 000 Instructional Staff Services	56,515.92	54,241.21	47,433.00
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	5,864.94	37.53	1,184.00
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	144,537.09	171,646.77	147,191.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	85,747.69	71,816.28	45,666.00
490 000 Other Non-Program Transactions	10,688.46	15,779.67	17,351.00
Subtotal Non-Program Transactions	96,436.15	87,595.95	63,017.00
TOTAL EXPENDITURES & OTHER FINANCING USES	833,362.15	834,893.67	819,682.00
DEBT SERVICE FUND (FUNDS 38, 39)			
	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
900 000 Beginning Fund Balance	135,221.99	183,235.81	156,279.90
900 000 Ending Fund Balances	183,235.81	156,279.90	359,044.90
TOTAL REVENUES & OTHER FINANCING SOURCES	556,995.82	474,143.59	705,882.00
281 000 Long-Term Capital Debt	409,363.00	405,938.00	407,388.00
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	99,619.00	95,161.50	95,729.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	508,982.00	501,099.50	503,117.00
842 000 INDEBTEDNESS, END OF YEAR	4,860,000.00	4,500,000.00	4,125,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
900 000 Beginning Fund Balance	726,280.92	156,847.99	40,229.64
900 000 Ending Fund Balance	156,847.99	40,229.64	60,279.64
TOTAL REVENUES & OTHER FINANCING SOURCES	20,380.03	20,128.12	20,050.00
100 000 Instructional Services	0.00	136,746.47	0.00
200 000 Support Services	589,812.96	0.00	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	589,812.96	136,746.47	0.00

FOOD SERVICE FUND (FUND 50)	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
TOTAL REVENUES & OTHER FINANCING SOURCES	348,055.23	364,025.27	378,846.00
200 000 Support Services	348,055.23	364,025.27	378,846.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	348,055.23	364,025.27	378,846.00

POST RETIREMENT FUND (FUND 73)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
900 000 Beginning Fund Balance	998,141.03	1,156,643.53	1,464,515.25
900 000 ENDING FUND BALANCE	1,156,643.53	1,464,515.25	1,412,593.25
TOTAL REVENUES & OTHER FINANCING SOURCES	492,719.72	607,762.57	325,000.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	334,217.22	299,890.85	376,922.00
TOTAL EXPENDITURES & OTHER FINANCING USES	334,217.22	299,890.85	376,922.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
900 000 Beginning Fund Balance	7,398.31	7,493.96	7,774.57
900 000 ENDING FUND BALANCE	7,493.96	7,774.57	6,564.57
TOTAL REVENUES & OTHER FINANCING SOURCES	162.00	445.00	100.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	66.35	164.39	1,310.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	66.35	164.39	1,310.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	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
TOTAL REVENUES & OTHER FINANCING SOURCES	114,851.13	150,078.10	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	100,579.64	90,264.10	0.00
400 000 Non-Program Transactions	14,271.49	59,814.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	114,851.13	150,078.10	0.00