

Date: April, 2015

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 2015-2016			
GENERAL FUND (FUND 10)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
Beginning Fund Balance (Account 930 000)	4,327,625.10	4,369,000.97	4,513,112.47
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	243,651.10	294,174.75	294,174.75
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)	4,125,349.87	4,218,937.72	4,218,937.72
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	4,369,000.97	4,513,112.47	4,513,112.47
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	10,360,053.63	10,928,416.80	12,318,007.00
240 Payments for Services	40,577.31	56,041.84	43,000.00
260 Non-Capital Sales	25,942.53	36,172.37	28,300.00
270 School Activity Income	57,423.32	55,534.48	56,000.00
280 Interest on Investments	2,754.89	2,729.20	3,200.00
290 Other Revenue, Local Sources	10,164.53	14,955.00	9,145.00
Subtotal Local Sources	10,496,916.21	11,093,849.69	12,457,652.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	204,991.66	244,241.58	302,556.00
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	204,991.66	244,241.58	302,556.00
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	1,159.33	6,677.00	1,000.00
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	1,159.33	6,677.00	1,000.00
State Sources			
610 State Aid -- Categorical	536,644.50	801,130.96	762,550.00
620 State Aid -- General	18,252,419.00	17,401,188.00	16,678,349.00
630 DPI Special Project Grants	35,832.68	54,830.00	0.00
640 Payments for Services	19,131.00	18,347.00	20,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	6,692.38	16,072.32	10,000.00
690 Other Revenue	45,372.00	84,344.17	32,512.00
Subtotal State Sources	18,896,091.56	18,375,912.45	17,503,411.00

Federal Sources			
710 Transit of Aids	33,302.00	30,055.00	28,589.00
720 Impact Aid	144,984.45	134,071.41	135,000.00
730 DPI Special Project Grants	147,142.29	268,392.42	157,611.00
750 IASA Grants	704,253.27	669,728.36	759,346.00
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	479,355.00	207,255.00	162,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	1,509,037.01	1,309,502.19	1,242,546.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	6,605.00	11,923.30	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	6,605.00	11,923.30	0.00
Other Revenues			
960 Adjustments	11,967.75	13,125.84	15,000.00
970 Refund of Disbursement	235,920.66	136,465.50	156,991.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	36,283.32	2,369.96	16,999.49
Subtotal Other Revenues	284,171.73	151,961.30	188,990.49
TOTAL REVENUES & OTHER FINANCING SOURCES	31,398,972.50	31,194,067.51	31,696,155.49
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	6,917,689.88	6,984,501.49	6,652,250.42
120 000 Regular Curriculum	7,500,048.35	7,259,471.21	7,293,713.81
130 000 Vocational Curriculum	888,506.79	800,802.43	731,532.65
140 000 Physical Curriculum	923,175.40	832,601.50	797,222.94
160 000 Co-Curricular Activities	477,905.00	481,934.85	499,023.25
170 000 Other Special Needs	88,629.24	18,777.11	22,255.36
Subtotal Instruction	16,795,954.66	16,378,088.59	15,995,998.43
Support Sources			
210 000 Pupil Services	761,717.54	739,264.95	733,800.94
220 000 Instructional Staff Services	1,062,167.71	1,166,806.82	1,085,014.38
230 000 General Administration	405,048.84	345,430.87	343,766.51
240 000 School Building Administration	1,462,648.53	1,408,678.97	1,404,629.91
250 000 Business Administration	6,109,125.12	5,711,929.99	6,140,436.91
260 000 Central Services	538,676.74	511,592.16	521,000.60
270 000 Insurance & Judgments	327,203.60	323,636.54	289,341.00
280 000 Debt Services	9,629.14	9,592.90	10,000.00
290 000 Other Support Services	474,315.00	825,883.78	1,511,125.81
Subtotal Support Sources	11,150,532.22	11,042,816.98	12,039,116.06
Non-Program Transactions			
410 000 Inter-fund Transfers	2,741,573.97	2,825,672.07	2,641,968.24
430 000 Instructional Service Payments	669,204.85	797,709.34	1,017,072.76
490 000 Other Non-Program Transactions	330.93	5,669.03	2,000.00
Subtotal Non-Program Transactions	3,411,109.75	3,629,050.44	3,661,041.00
TOTAL EXPENDITURES & OTHER FINANCING USES	31,357,596.63	31,049,956.01	31,696,155.49

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	76,817.05	86,636.48	105,767.79
900 000 Ending Fund Balance	86,636.48	105,767.79	105,767.79
TOTAL REVENUES & OTHER FINANCING SOURCES	4,558,721.45	4,760,428.22	4,472,712.31
100 000 Instruction	3,254,160.14	3,370,621.76	3,283,139.41
200 000 Support Services	1,033,939.55	1,108,758.90	946,056.66
400 000 Non-Program Transactions	260,802.33	261,916.25	243,516.24
TOTAL EXPENDITURES & OTHER FINANCING USES	4,548,902.02	4,741,296.91	4,472,712.31

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	381,496.32	362,875.32	345,156.00
900 000 ENDING FUND BALANCES	362,875.32	345,156.00	354,829.75
TOTAL REVENUES & OTHER FINANCING SOURCES	2,040,340.65	1,886,533.02	636,756.25
281 000 Long-Term Capital Debt	1,862,541.65	1,707,932.34	426,887.50
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	196,420.00	196,320.00	200,195.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,058,961.65	1,904,252.34	627,082.50
842 000 INDEBTEDNESS, END OF YEAR	3,732,082.50	1,485,125.00	858,042.50

FOOD SERVICE FUND (FUND 50)	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
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	1,613,551.47	1,578,092.16	1,530,975.00
200 000 Support Services	1,613,551.47	1,578,092.16	1,530,975.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,613,551.47	1,578,092.16	1,530,975.00