

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 2023-24*			
	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	2,233,665.96	2,643,911.10	2,649,542.42
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	2,166.07	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)	2,641,745.03	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	2,643,911.10	2,649,542.42	2,649,542.42
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	3,337,754.27	2,833,721.58	2,561,689.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	6,136.68	3,579.83	2,350.00
270 School Activity Income	12,380.52	23,691.43	11,200.00
280 Interest on Investments	1,212.38	3,020.33	3,000.00
290 Other Revenue, Local Sources	35,853.16	15,701.90	12,525.00
Subtotal Local Sources	3,393,337.01	2,879,715.07	2,590,764.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	604,358.38	773,274.92	850,684.00
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	604,358.38	773,274.92	850,684.00
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	4,901.55	5,819.35	7,066.40
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	1,120.00	7,430.05	500.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	6,021.55	13,249.40	7,566.40
State Sources			
610 State Aid -- Categorical	86,421.00	97,799.14	94,332.00
620 State Aid -- General	5,889,536.00	6,343,082.00	6,461,363.00
630 DPI Special Project Grants	9,037.39	22,754.64	17,120.00
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	19,104.51	16,298.42	16,000.00
690 Other Revenue	1,335,541.32	699,238.74	842,028.00
Subtotal State Sources	7,339,640.22	7,179,172.94	7,430,843.00
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	377,198.89	633,691.99	234,628.58
750 IASA Grants	180,603.53	163,543.96	190,485.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00

BUDGET ADOPTION 2023-24*			
	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
780 Other Federal Revenue Through State	48,236.98	95,793.35	90,000.00
790 Other Federal Revenue - Direct	0.00	17,400.00	0.00
Subtotal Federal Sources	606,039.40	910,429.30	515,113.58
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	34,371.19	6,137.00	5,000.00
870 Long-Term Obligations	150,785.78	0.00	0.00
Subtotal Other Financing Sources	185,156.97	6,137.00	5,000.00
Other Revenues			
960 Adjustments	140,326.59	293.00	257,939.55
970 Refund of Disbursement	3,071.00	0.00	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	27,766.03	26,610.25	18,500.00
Subtotal Other Revenues	171,163.62	26,903.25	276,439.55
TOTAL REVENUES & OTHER FINANCING SOURCES	12,305,717.15	11,788,881.88	11,676,410.53
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	1,846,833.07	1,939,153.96	1,932,262.00
120 000 Regular Curriculum	2,146,054.75	2,295,898.92	2,168,328.63
130 000 Vocational Curriculum	313,854.61	343,457.69	372,690.43
140 000 Physical Curriculum	293,159.17	303,790.10	315,713.58
160 000 Co-Curricular Activities	204,496.84	269,417.86	264,940.68
170 000 Other Special Needs	112,978.69	84,502.55	115,348.74
Subtotal Instruction	4,917,377.13	5,236,221.08	5,169,284.06
Support Sources			
210 000 Pupil Services	353,967.47	357,663.46	422,290.31
220 000 Instructional Staff Services	313,673.77	435,369.83	327,773.55
230 000 General Administration	336,548.02	379,452.23	378,644.48
240 000 School Building Administration	489,143.85	559,772.25	464,627.94
250 000 Business Administration	2,219,141.05	2,410,372.03	2,223,085.74
260 000 Central Services	47,835.54	29,277.42	49,239.99
270 000 Insurance & Judgments	104,564.58	116,397.35	109,902.96
280 000 Debt Services	20,549.16	32,876.93	867.00
290 000 Other Support Services	429,339.07	386,495.36	341,106.33
Subtotal Support Sources	4,314,762.51	4,707,676.86	4,317,538.30
Non-Program Transactions			
410 000 Inter-fund Transfers	2,051,309.78	1,074,684.41	1,499,169.41
430 000 Instructional Service Payments	612,022.59	764,668.21	676,138.76
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	14,280.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	2,663,332.37	1,839,352.62	2,189,588.17
TOTAL EXPENDITURES & OTHER FINANCING USES	11,895,472.01	11,783,250.56	11,676,410.53

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	210,353.34	205,415.96	242,732.29
900 000 Ending Fund Balance	205,415.96	242,732.29	242,822.28
REVENUES & OTHER FINANCING SOURCES	156,930.18	223,934.51	8,542.44
100 000 Instruction	161,479.48	186,318.18	4,692.00
200 000 Support Services	388.08	300.00	3,760.45
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	161,867.56	186,618.18	8,452.45

BUDGET ADOPTION 2023-24*			
	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
SPECIAL EDUCATION FUND (FUND 27)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
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	1,101,309.78	1,074,684.41	1,105,721.51
Local Sources			
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	500.00	500.00	0.00
Subtotal Local Sources	500.00	500.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	2,273.32	0.00	0.00
340 Payments for Services	0.00	0.00	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	2,273.32	0.00	0.00
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	0.00	0.00	10.20
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	3,135.91	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	3,135.91	10.20
State Sources			
610 State Aid -- Categorical	327,800.00	463,278.38	298,384.85
620 State Aid -- General	0.00	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	5,732.46	0.00
Subtotal State Sources	327,800.00	469,010.84	298,384.85
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	249,639.53	392,052.38	204,870.40
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	80,417.64	67,249.11	35,700.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	330,057.17	459,301.49	240,570.40
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	1,020.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	1,020.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	250.00	0.00	0.00
Subtotal Other Revenues	250.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	1,762,190.27	2,006,632.65	1,645,706.96
EXPENDITURES & OTHER FINANCING USES			

BUDGET ADOPTION 2023-24*			
	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
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	49.54	0.00
150 000 Special Education Curriculum	1,291,929.01	1,461,101.77	1,198,920.85
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,291,929.01	1,461,151.31	1,198,920.85
Support Sources			
210 000 Pupil Services	319,663.76	388,748.67	235,844.14
220 000 Instructional Staff Services	6,546.23	7,749.06	21,462.00
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	76,573.73	62,481.63	79,454.61
260 000 Central Services	0.00	0.00	4,013.70
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	1,807.30	0.00
Subtotal Support Sources	402,783.72	460,786.66	340,774.45
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	67,477.54	84,694.68	105,501.66
490 000 Other Non-Program Transactions	0.00	0.00	510.00
Subtotal Non-Program Transactions	67,477.54	84,694.68	106,011.66
TOTAL EXPENDITURES & OTHER FINANCING USES	1,762,190.27	2,006,632.65	1,645,706.96

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	401,004.47	400,569.39	400,186.47
900 000 ENDING FUND BALANCES	400,569.39	400,186.47	301,838.73
TOTAL REVENUES & OTHER FINANCING SOURCES	1,440,052.42	1,503,504.58	1,468,915.26
281 000 Long-Term Capital Debt	1,440,487.50	1,503,887.50	1,567,263.00
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	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,440,487.50	1,503,887.50	1,567,263.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	295,517.70	1,231,997.39	1,242,737.48
900 000 Ending Fund Balance	1,231,997.39	1,242,737.48	1,232,639.48
TOTAL REVENUES & OTHER FINANCING SOURCES	950,905.69	10,740.09	102.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	14,426.00	0.00	10,200.00
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	14,426.00	0.00	10,200.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	255,067.56	451,685.66	529,486.85
900 000 ENDING FUND BALANCE	451,685.66	529,486.85	151,674.66

BUDGET ADOPTION 2023-24*			
	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
TOTAL REVENUES & OTHER FINANCING SOURCES	612,774.94	551,936.13	447,604.78
200 000 Support Services	416,156.84	474,134.94	825,416.97
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	416,156.84	474,134.94	825,416.97

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	0.00	(400.40)	(400.40)
900 000 ENDING FUND BALANCE	(400.40)	(400.40)	(0.00)
TOTAL REVENUES & OTHER FINANCING SOURCES	53,430.03	74,040.89	78,681.04
200 000 Support Services	9,294.51	11,574.66	15,297.53
300 000 Community Services	44,535.92	62,466.23	62,983.11
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	53,830.43	74,040.89	78,280.64

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93,			
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	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
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	0.00	0.00	0.00

* 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.