

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 2025-2026 *			
GENERAL FUND (FUND 10)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance (Account 930 000)	7,178,956.36	9,148,913.28	10,032,074.95
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)	3,912,137.07	4,979,124.28	5,079,124.28
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	5,236,776.21	5,052,950.67	4,820,994.96
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	9,148,913.28	10,032,074.95	9,910,517.89
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	10,776.61	6,347.93	0.00
Local Sources	13,812,165.76	12,746,567.69	14,189,953.00
240 Payments for Services	0.00	4,367.75	4,000.00
260 Non-Capital Sales	54,064.58	54,377.31	31,532.64
270 School Activity Income	212,315.84	132,597.53	123,926.48
280 Interest on Investments	269,325.03	368,327.15	360,000.00
290 Other Revenue, Local Sources	180,234.21	204,873.91	182,388.43
Subtotal Local Sources	14,528,105.42	13,511,111.34	14,891,800.55
Other School Districts Within Wisconsin	11,587.50	0.00	0.00
340 Payments for Services	950,146.46	1,035,429.36	1,017,840.92
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	536.02	0.00
Subtotal Other School Districts within Wisconsin	961,733.96	1,035,965.38	1,017,840.92
Other School Districts Outside Wisconsin	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	10,270.00	9,419.63	10,360.00
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	571.92	0.00	0.00
Subtotal Intermediate Sources	10,841.92	9,419.63	10,360.00
State Sources	185,885.75	205,880.62	180,580.28
620 State Aid -- General	6,449,676.00	7,166,253.00	6,504,705.00
630 DPI Special Project Grants	110,829.66	89,728.44	60,988.80
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	39,170.21	35,374.32	39,561.91
690 Other Revenue	1,106,521.21	1,131,537.47	1,103,411.47
Subtotal State Sources	7,892,082.83	8,628,773.85	7,889,247.46
Federal Sources	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	650,360.98	112,880.02	47,777.79
750 IASA Grants	93,167.00	49,893.00	45,000.00
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	743,527.98	162,773.02	92,777.79
Other Financing Sources	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00

Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues	188,829.79	0.00	0.00
970 Refund of Disbursement	123,626.52	147,029.99	67,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	5,132.00	1,082.36	5,000.00
Subtotal Other Revenues	317,588.31	148,112.35	72,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	24,464,657.03	23,502,503.50	23,974,026.72
EXPENDITURES & OTHER FINANCING USES			
Instruction	4,430,691.09	4,167,560.55	4,568,336.99
120 000 Regular Curriculum	3,855,662.90	3,942,514.01	4,289,719.82
130 000 Vocational Curriculum	583,104.92	477,545.17	507,200.45
140 000 Physical Curriculum	513,236.19	537,385.48	565,122.45
160 000 Co-Curricular Activities	599,027.21	610,860.03	654,350.89
170 000 Other Special Needs	0.00	0.00	100.00
Subtotal Instruction	9,981,722.31	9,735,865.24	10,584,830.60
Support Sources	518,779.94	365,621.29	367,552.05
220 000 Instructional Staff Services	1,076,442.54	1,109,423.67	1,199,710.39
230 000 General Administration	476,711.01	513,552.99	549,203.65
240 000 School Building Administration	1,192,145.19	1,320,811.38	1,434,669.14
250 000 Business Administration	4,563,206.44	4,722,918.22	5,029,174.22
260 000 Central Services	55,239.69	52,821.62	54,521.80
270 000 Insurance & Judgments	197,361.65	217,500.00	252,114.00
280 000 Debt Services	130,448.73	57,260.00	20,676.00
290 000 Other Support Services	725,983.16	735,538.35	785,157.44
Subtotal Support Sources	8,936,318.35	9,095,447.52	9,692,778.69
Non-Program Transactions	2,610,985.43	2,587,511.87	2,606,811.49
430 000 Instructional Service Payments	965,637.16	1,187,309.59	1,211,163.00
490 000 Other Non-Program Transactions	36.86	13,207.61	0.00
Subtotal Non-Program Transactions	3,576,659.45	3,788,029.07	3,817,974.49
TOTAL EXPENDITURES & OTHER FINANCING USES	22,494,700.11	22,619,341.83	24,095,583.78

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	321,534.71	312,194.71	346,632.52
900 000 Ending Fund Balance	312,194.71	346,632.52	346,632.52
REVENUES & OTHER FINANCING SOURCES	167,541.39	213,100.09	200,000.00
100 000 Instruction	137,258.95	149,849.85	165,764.33
200 000 Support Services	39,622.44	28,812.43	34,235.67
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	176,881.39	178,662.28	200,000.00

SPECIAL EDUCATION FUND (FUND 27)	Audited	Unaudited	Budget
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	2,610,985.43	2,587,511.87	2,606,811.49
Local Sources	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	4,398.25	2,684.00	4,486.65
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	4,398.25	2,684.00	4,486.65
Other School Districts Within Wisconsin	0.00	0.00	0.00
340 Payments for Services	4,564.00	0.00	4,609.64
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	4,564.00	0.00	4,609.64

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	13,616.67	4,915.40	13,752.84
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	13,616.67	4,915.40	13,752.84
State Sources	1,173,229.00	1,152,873.00	1,520,000.00
620 State Aid -- General	0.00	41,144.00	44,500.00
630 DPI Special Project Grants	69,703.46	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	2,695.96	4,738.09	2,722.92
Subtotal State Sources	1,245,628.42	1,198,755.09	1,567,222.92
Federal Sources	0.00	0.00	0.00
730 DPI Special Project Grants	377,505.54	338,748.45	381,280.60
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	134,009.91	161,029.59	140,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	511,515.45	499,778.04	521,280.60
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	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	4,390,708.22	4,293,644.40	4,718,164.14
EXPENDITURES & OTHER FINANCING USES			
Instruction	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	3,192,406.21	3,389,242.71	3,546,220.94
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	3,192,406.21	3,389,242.71	3,546,220.94
Support Sources	471,200.37	400,580.94	423,777.77
220 000 Instructional Staff Services	189,017.10	210,994.39	227,027.76
230 000 General Administration	0.00	1,741.50	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	395,036.82	241,441.34	393,234.17
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	5,000.00	5,000.00	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	1,060,254.29	859,758.17	1,044,039.70
Non-Program Transactions			
430 000 Instructional Service Payments	138,047.72	44,643.52	127,903.50
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	138,047.72	44,643.52	127,903.50
TOTAL EXPENDITURES & OTHER FINANCING USES	4,390,708.22	4,293,644.40	4,718,164.14

900 000 Beginning Fund Balance	206,201.98	196,278.39	191,678.82
900 000 ENDING FUND BALANCES	196,278.39	191,678.82	195,720.12
TOTAL REVENUES & OTHER FINANCING SOURCES	1,219,067.29	1,203,441.31	1,216,307.30
281 000 Long-Term Capital Debt	1,228,990.88	1,208,040.88	1,212,266.00
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	1,228,990.88	1,208,040.88	1,212,266.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	2,007,543.67	2,664,467.58	5,194,120.78
900 000 Ending Fund Balance	2,664,467.58	5,194,120.78	5,081,325.13
TOTAL REVENUES & OTHER FINANCING SOURCES	1,800,050.35	5,472,290.40	2,425,250.85
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	1,143,126.44	2,942,637.20	2,538,046.50
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	1,143,126.44	2,942,637.20	2,538,046.50

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	233,771.35	55,113.76	62,597.95
900 000 ENDING FUND BALANCE	55,113.76	62,597.95	64,711.44
TOTAL REVENUES & OTHER FINANCING SOURCES	738,699.83	899,396.56	893,024.79
200 000 Support Services	917,357.42	891,912.37	890,911.30
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	917,357.42	891,912.37	890,911.30

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	549,031.26	736,180.10	754,015.59
900 000 ENDING FUND BALANCE	736,180.10	754,015.59	710,749.62
TOTAL REVENUES & OTHER FINANCING SOURCES	719,189.49	576,865.37	568,430.00
200 000 Support Services	78,169.65	87,189.78	93,165.70
300 000 Community Services	453,871.00	471,840.10	518,530.27
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	532,040.65	559,029.88	611,695.97

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	30,360.18	16,091.10	13,000.00
100 000 Instruction	30,360.18	16,091.10	13,000.00
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	30,360.18	16,091.10	13,000.00

* 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.