

Date: May 2018

### 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).

<b>BUDGET ADOPTION 2018-19 *</b>			
<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2016-17</b>	<b>Unaudited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance (Account 930 000)	7,705,586.63	7,661,792.35	7,360,682.59
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)	0.00	0.00	0.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>7,661,792.35</b>	<b>7,360,682.59</b>	<b>7,269,266.59</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	9,551,142.53	9,283,405.06	9,064,793.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	310.50	18,684.00	0.00
270 School Activity Income	55,891.68	57,623.35	39,000.00
280 Interest on Investments	11,212.21	18,567.25	15,000.00
290 Other Revenue, Local Sources	18,531.08	19,316.94	13,700.00
<b>Subtotal Local Sources</b>	<b>9,637,088.00</b>	<b>9,397,596.60</b>	<b>9,132,493.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	1,845.00	2,054.08	0.00
340 Payments for Services	1,535,054.98	1,592,085.50	1,662,230.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	503.93	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>1,536,899.98</b>	<b>1,594,643.51</b>	<b>1,662,230.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00

490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	9,183.00	500.00	9,000.00
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
<b>Subtotal Intermediate Sources</b>	<b>9,183.00</b>	<b>500.00</b>	<b>9,000.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	155,074.50	171,310.12	164,000.00
620 State Aid -- General	14,280,696.00	14,624,259.00	14,894,266.00
630 DPI Special Project Grants	27,698.53	30,389.58	16,880.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	767,630.64	773,910.73	700,000.00
660 Other State Revenue Through Local Units	25,608.18	24,899.92	10,000.00
690 Other Revenue	646,683.08	1,124,535.95	1,694,083.00
<b>Subtotal State Sources</b>	<b>15,903,390.93</b>	<b>16,749,305.30</b>	<b>17,479,229.00</b>
<b>Federal Sources</b>			
710 <b>Federal Aid - Categorical</b>	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	106,854.17	124,998.65	118,180.00
750 IASA Grants	400,270.18	435,262.13	470,664.00
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	70,406.72	74,995.60	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>577,531.07</b>	<b>635,256.38</b>	<b>588,844.00</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	29,010.00	15,800.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>29,010.00</b>	<b>15,800.00</b>	<b>0.00</b>

<b>Other Revenues</b>			
960 Adjustments	18,776.23	6,049.00	10,000.00
970 Refund of Disbursement	73,639.26	28,625.57	21,825.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	31,023.33	57,216.31	10,000.00
<b>Subtotal Other Revenues</b>	<b>123,438.82</b>	<b>91,890.88</b>	<b>41,825.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>27,816,541.80</b>	<b>28,484,992.67</b>	<b>28,913,621.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	5,835,687.59	5,977,331.65	6,044,442.00
120 000 Regular Curriculum	5,442,038.34	5,752,548.01	5,496,886.00
130 000 Vocational Curriculum	757,373.73	735,367.49	737,256.00
140 000 Physical Curriculum	703,016.67	686,517.30	692,665.00
160 000 Co-Curricular Activities	529,452.02	551,357.29	554,600.00
170 000 Other Special Needs	11,196.41	1,315.93	450.00
<b>Subtotal Instruction</b>	<b>13,278,764.76</b>	<b>13,704,437.67</b>	<b>13,526,299.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	884,091.51	954,729.05	922,966.00
220 000 Instructional Staff Services	821,361.44	885,191.89	849,450.00
230 000 General Administration	525,151.25	410,278.71	472,333.00
240 000 School Building Administration	1,573,787.08	1,612,785.24	1,603,653.00
250 000 Business Administration	4,775,574.54	4,702,686.20	4,515,381.00
260 000 Central Services	963,186.11	1,348,472.07	1,161,717.00
270 000 Insurance & Judgments	225,236.55	230,092.26	234,350.00
280 000 Debt Services		0.00	0.00
290 000 Other Support Services	63,344.53	62,071.70	482,762.00
<b>Subtotal Support Sources</b>	<b>9,831,733.01</b>	<b>10,206,307.12</b>	<b>10,242,612.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	3,244,693.29	3,082,657.83	3,298,446.00
430 000 Instructional Service Payments	1,446,508.85	1,781,137.14	1,937,680.00
490 000 Other Non-Program Transactions	58,636.17	11,562.67	0.00
<b>Subtotal Non-Program Transactions</b>	<b>4,749,838.31</b>	<b>4,875,357.64</b>	<b>5,236,126.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>27,860,336.08</b>	<b>28,786,102.43</b>	<b>29,005,037.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
-------------------------------------------------	--	--	--

900 000 Beginning Fund Balance	119,238.26	129,002.23	132,068.99
<b>900 000 Ending Fund Balance</b>	<b>129,002.23</b>	<b>132,068.99</b>	<b>132,068.99</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	191,196.34	211,782.62	147,790.00
100 000 Instruction	179,694.52	206,458.38	147,790.00
200 000 Support Services	225.00	2,257.48	0.00
400 000 Non-Program Transactions	1,512.85	0.00	0.00
<b>TOTAL EXPENDTURES &amp; OTHER FINANCING USES</b>	181,432.37	208,715.86	147,790.00

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>88,272.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	2,839,693.29	2,875,444.35	3,056,718.00
<b>Local Sources</b>			
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	0.00	0.00
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	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
<b>Subtotal Other School Districts within Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	19,850.45	24,680.41	10,000.00
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
<b>Subtotal Intermediate Sources</b>	<b>19,850.45</b>	<b>24,680.41</b>	<b>10,000.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	943,731.00	956,782.00	987,341.00
620 State Aid -- General	0.00	61,945.00	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
<b>Subtotal State Sources</b>	<b>943,731.00</b>	<b>1,018,727.00</b>	<b>987,341.00</b>
<b>Federal Sources</b>			
710 <b>Federal Aid - Categorical</b>	0.00	16,059.00	0.00
730 DPI Special Project Grants	543,488.01	425,956.38	502,815.00
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	195,335.55	149,727.34	125,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>738,823.56</b>	<b>591,742.72</b>	<b>627,815.00</b>
<b>Other Financing Sources</b>	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
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,542,098.30</b>	<b>4,510,594.48</b>	<b>4,681,874.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
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	3,298,482.55	3,341,285.71	3,401,173.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>3,298,482.55</b>	<b>3,341,285.71</b>	<b>3,401,173.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	804,190.86	769,465.49	822,439.00
220 000 Instructional Staff Services	284,165.73	255,357.18	250,490.00
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	119,742.76	116,567.41	117,000.00
260 000 Central Services			
270 000 Insurance & Judgments	(292.25)	4,748.08	2,500.00
280 000 Debt Services		0.00	0.00
290 000 Other Support Services	33,186.42	23,170.61	0.00
<b>Subtotal Support Sources</b>	<b>1,240,993.52</b>	<b>1,169,308.77</b>	<b>1,192,429.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	0.00	0.00	0.00
490 000 Other Non-Program Transactions	2,622.23	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>2,622.23</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL EXPENDTURES &amp; OTHER FINANCING USES</b>	<b>4,542,098.30</b>	<b>4,510,594.48</b>	<b>4,593,602.00</b>
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	388,872.38	450,082.32	394,896.98
<b>900 000 ENDING FUND BALANCES</b>	<b>450,082.32</b>	<b>394,896.98</b>	<b>353,987.98</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>3,510,259.44</b>	<b>3,539,004.04</b>	<b>3,561,754.00</b>
281 000 Long-Term Capital Debt	3,117,637.06	3,389,189.38	3,397,663.00
282 000 Refinancing	125,664.70	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	205,000.00	205,000.00	205,000.00
400 000 Non-Program Transactions	747.74	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>3,449,049.50</b>	<b>3,594,189.38</b>	<b>3,602,663.00</b>

<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>27,685,000.00</b>	<b>25,195,000.00</b>	<b>22,595,000.00</b>
------------------------------------------	----------------------	----------------------	----------------------

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	6,967,862.55	210,598.36	206,242.03
<b>900 000 Ending Fund Balance</b>	<b>210,598.36</b>	<b>206,242.03</b>	<b>331,242.03</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>204,105.72</b>	<b>3,745.57</b>	<b>125,000.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	6,961,369.91	8,101.90	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,961,369.91</b>	<b>8,101.90</b>	<b>0.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	63,146.15	119,170.70	79,215.26
<b>900 000 ENDING FUND BALANCE</b>	<b>119,170.70</b>	<b>79,215.26</b>	<b>79,215.26</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,630,685.98</b>	<b>1,504,757.62</b>	<b>1,524,465.00</b>
200 000 Support Services	1,574,661.43	1,544,713.06	1,524,465.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,574,661.43</b>	<b>1,544,713.06</b>	<b>1,524,465.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	157,294.27	146,064.55	187,673.00
<b>900 000 ENDING FUND BALANCE</b>	<b>146,064.55</b>	<b>187,673.00</b>	<b>187,673.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>248,644.98</b>	<b>243,052.20</b>	<b>225,000.00</b>
200 000 Support Services	177,531.43	131,422.02	152,013.00
300 000 Community Services	82,343.27	70,021.73	72,987.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>259,874.70</b>	<b>201,443.75</b>	<b>225,000.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>