

1729 - Fall Creek

DPI Budget Adoption Format

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).

	A	B	C	D
1	BUDGET ADOPTION 2021-22			
2	GENERAL FUND (FUND 10)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
3	Beginning Fund Balance (Account 930 000)	1,367,777.70	1,441,435.73	1,526,027.99
5	Ending Fund Balance, Restricted (Acct. 936 000)	112.76	465.11	0.00
8	Ending Fund Balance, Unassigned (Acct. 939 000)	1,441,322.97	1,525,562.88	1,526,027.99
9	TOTAL ENDING FUND BALANCE (ACCT. 930 000)	1,441,435.73	1,526,027.99	1,526,027.99
10	REVENUES & OTHER FINANCING SOURCES			
	<i>Local Sources</i>			
12	210 Taxes	2,146,991.29	2,231,238.35	2,023,985.00
13	240 Payments for Services	1,877.93	525.20	3,000.00
14	260 Non-Capital Sales	24,008.80	1,306.25	23,000.00
15	270 School Activity Income	37,666.15	11,234.60	23,000.00
16	280 Interest on Investments	4,899.18	1,341.00	2,000.00
17	290 Other Revenue, Local Sources	11,964.44	16,247.24	12,000.00
18	Subtotal Local Sources	2,227,407.79	2,261,892.64	2,086,985.00
	<i>Other School Districts Within Wisconsin</i>			
19	310 Transit of Aids	2,503.81	1,595.48	1,500.00
20	340 Payments for Services	1,069,465.02	1,218,003.65	1,406,582.00
22	390 Other Inter-district, Within Wisconsin	209.48	7,313.21	0.00
23	Subtotal Other School Districts within Wisconsin	1,072,178.31	1,226,912.34	1,408,082.00
	<i>Intermediate Sources</i>			
27	510 Transit of Aids	116.00	0.00	0.00
29	540 Payments for Services from CESA	0.00	242.22	0.00
30	580 Medical Services Reimbursement	22,912.53	11,666.35	0.00
31	590 Other Intermediate Sources	20,250.00	20,574.27	10,000.00
32	Subtotal Intermediate Sources	43,278.53	32,482.84	10,000.00
	<i>State Sources</i>			
33	610 State Aid -- Categorical	59,866.83	56,055.00	52,380.00
34	620 State Aid -- General	5,734,541.00	5,714,765.00	5,937,554.00
35	630 DPI Special Project Grants	24,763.60	23,308.88	22,000.00
39	690 Other Revenue	652,778.49	635,640.07	623,538.00
40	Subtotal State Sources	6,471,949.92	6,429,768.95	6,635,472.00
	<i>Federal Sources</i>			
41	710 Federal Aid - Categorical	16,267.00	13,618.00	16,251.00
43	730 DPI Special Project Grants	27,864.74	354,623.00	125,462.00
44	750 IASA Grants	79,144.18	82,467.00	83,876.00
46	770 Other Federal Revenue Through Local Units	0.00	11,693.21	0.00
47	780 Other Federal Revenue Through State	0.00	0.00	10,000.00
49	Subtotal Federal Sources	123,275.92	462,401.21	235,589.00
51	860 Compensation, Fixed Assets	2,328.00	0.00	0.00
53	Subtotal Other Financing Sources	2,328.00	0.00	0.00
	<i>Other Revenues</i>			
54	960 Adjustments	1,032.49	227.04	1,000.00
55	970 Refund of Disbursement	37,608.35	28,597.75	30,000.00
57	990 Miscellaneous	9,229.70	5,689.74	5,000.00
58	Subtotal Other Revenues	47,870.54	34,514.53	36,000.00
59	TOTAL REVENUES & OTHER FINANCING SOURCES	9,988,289.01	10,447,972.51	10,412,128.00
60	EXPENDITURES & OTHER FINANCING USES			
	<i>Instruction</i>			
61	110 000 Undifferentiated Curriculum	1,892,199.33	1,991,132.50	2,134,005.00
62	120 000 Regular Curriculum	2,135,137.21	2,272,899.77	2,311,280.00
63	130 000 Vocational Curriculum	382,403.16	395,253.95	403,460.00
64	140 000 Physical Curriculum	242,262.74	246,511.73	267,012.00
65	160 000 Co-Curricular Activities	232,991.81	237,340.82	282,732.00
66	170 000 Other Special Needs	32,278.41	25,584.85	33,649.00
67	Subtotal Instruction	4,917,272.66	5,168,723.62	5,432,138.00

	Support Sources			
68	210 000 Pupil Services	171,884.84	172,772.06	189,786.00
69	220 000 Instructional Staff Services	251,831.21	340,771.87	336,265.00
70	230 000 General Administration	313,369.96	294,569.73	312,454.00
71	240 000 School Building Administration	544,989.06	485,363.44	424,520.00
72	250 000 Business Administration	1,457,496.24	1,565,513.39	1,577,076.00
73	260 000 Central Services	73,073.35	70,234.59	80,581.00
74	270 000 Insurance & Judgments	114,701.76	119,665.55	109,534.00
75	280 000 Debt Services	429.45	384.05	500.00
76	290 000 Other Support Services	522,067.30	272,767.99	293,899.00
77	Subtotal Support Sources	3,449,843.17	3,322,042.67	3,324,615.00
	Non-Program Transactions			
78	410 000 Inter-fund Transfers	825,832.40	1,162,034.63	1,012,844.00
79	430 000 Instructional Service Payments	710,948.72	689,922.21	630,841.00
80	490 000 Other Non-Program Transactions	10,734.03	20,657.12	11,690.00
81	Subtotal Non-Program Transactions	1,547,515.15	1,872,613.96	1,655,375.00
82	TOTAL EXPENDITURES & OTHER FINANCING USES	9,914,630.98	10,363,380.25	10,412,128.00

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85	SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
86	900 000 Beginning Fund Balance	78,676.50	117,622.84	113,010.18
87	900 000 Ending Fund Balance	117,622.84	113,010.18	71,624.18
88	REVENUES & OTHER FINANCING SOURCES	224,872.36	87,972.43	118,014.00
89	100 000 Instruction	185,926.02	92,585.09	159,400.00
92	TOTAL EXPENDITURES & OTHER FINANCING USES	185,926.02	92,585.09	159,400.00

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95	SPECIAL EDUCATION FUND (FUND 27)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
96	900 000 Beginning Fund Balance	0.00	0.00	0.00
97	900 000 Ending Fund Balance	0.00	0.00	0.00
98	REVENUES & OTHER FINANCING SOURCES			
99	100 Transfers-in	596,071.02	501,490.16	603,474.00
103	290 Other Revenue, Local Sources	250.00	250.00	250.00
104	Subtotal Local Sources	250.00	250.00	250.00
	Other School Districts Within Wisconsin			
105	310 Transit of Aids	0.00	4,801.59	15,000.00
106	340 Payments for Services	12,659.38	26.00	100.00
109	Subtotal Other School Districts within Wisconsin	12,659.38	4,827.59	15,100.00
	Intermediate Sources			
113	510 Transit of Aids	1,544.00	7,496.69	5,000.00
116	580 Medical Services Reimbursement	30,273.66	35,183.83	0.00
118	Subtotal Intermediate Sources	31,817.66	42,680.52	5,000.00
	State Sources			
119	610 State Aid -- Categorical	165,554.00	210,386.00	166,392.00
120	620 State Aid -- General	0.00	858.00	0.00
121	630 DPI Special Project Grants	0.00	25,440.00	0.00
124	690 Other Revenue	4,000.00	6,000.00	0.00
125	Subtotal State Sources	169,554.00	242,684.00	166,392.00
127	730 DPI Special Project Grants	164,749.42	180,241.49	213,110.00
131	780 Other Federal Revenue Through State	0.00	0.00	30,000.00
133	Subtotal Federal Sources	164,749.42	180,241.49	243,110.00
141	TOTAL REVENUES & OTHER FINANCING SOURCES	975,101.48	972,173.76	1,033,326.00
142	EXPENDITURES & OTHER FINANCING USES			
147	150 000 Special Education Curriculum	693,065.23	670,676.73	729,883.00
150	Subtotal Instruction	693,065.23	670,676.73	729,883.00
	Support Sources			
151	210 000 Pupil Services	98,183.24	105,592.92	114,870.00
152	220 000 Instructional Staff Services	68,843.53	73,243.72	70,832.00
155	250 000 Business Administration	6,037.47	29,194.56	11,603.00
160	Subtotal Support Sources	173,064.24	208,031.20	197,305.00
162	430 000 Instructional Service Payments	107,412.76	93,465.83	106,138.00
163	490 000 Other Non-Program Transactions	1,559.25	0.00	0.00
164	Subtotal Non-Program Transactions	108,972.01	93,465.83	106,138.00
165	TOTAL EXPENDITURES & OTHER FINANCING USES	975,101.48	972,173.76	1,033,326.00

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	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	312,729.41	305,665.60	288,403.19
900 000 ENDING FUND BALANCES	305,665.60	288,403.19	262,028.19
TOTAL REVENUES & OTHER FINANCING SOURCES	4,864,984.28	1,622,135.42	2,085,545.00
281 000 Long-Term Capital Debt	1,462,845.99	1,639,397.83	2,111,920.00
282 000 Refinancing	3,409,202.10	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,872,048.09	1,639,397.83	2,111,920.00
842 000 INDEBTEDNESS, END OF YEAR	13,890,000.00	12,790,000.00	11,150,000.00

	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	9,633,385.09	1,639,019.33	1,941,570.43
900 000 Ending Fund Balance	1,639,019.33	1,941,570.43	2,142,999.35
TOTAL REVENUES & OTHER FINANCING SOURCES	288,291.81	653,995.16	383,802.00
100 000 Instructional Services	0.00	0.00	94,475.00
200 000 Support Services	8,282,166.23	351,444.06	87,898.08
400 000 Non-Program Transactions	491.34	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	8,282,657.57	351,444.06	182,373.08

	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
FOOD SERVICE FUND (FUND 50)			
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	397,941.43	384,906.46	415,618.00
200 000 Support Services	397,941.43	384,906.46	415,618.00
TOTAL EXPENDITURES & OTHER FINANCING USES	397,941.43	384,906.46	415,618.00

	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	9,691.30	16,393.60	12,479.44
900 000 ENDING FUND BALANCE	16,393.60	12,479.44	9,310.44
TOTAL REVENUES & OTHER FINANCING SOURCES	7,893.00	2,315.00	4,000.00
300 000 Community Services	1,190.70	6,229.16	7,169.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,190.70	6,229.16	7,169.00

* 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.