

1729 - Fall Creek

DPI Budget Adoption Format

Date: June 2017

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 2018-19			
2	GENERAL FUND (FUND 10)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
3	Beginning Fund Balance (Account 930 000)	1,219,780.74	1,264,190.97	1,328,686.09
4	Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
5	Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
6	Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
7	Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
8	Ending Fund Balance, Unassigned (Acct. 939 000)	1,264,190.97	1,328,686.09	1,328,686.09
9	TOTAL ENDING FUND BALANCE (ACCT. 930 000)	1,264,190.97	1,328,686.09	1,328,686.09
10	REVENUES & OTHER FINANCING SOURCES			
11	100 Transfers-in	0.00	0.00	0.00
12	Local Sources			
12	210 Taxes	2,385,392.81	2,420,270.02	2,418,120.00
13	240 Payments for Services	6,010.80	5,697.03	6,000.00
14	260 Non-Capital Sales	26,541.51	33,337.07	42,000.00
15	270 School Activity Income	30,225.60	28,851.11	28,000.00
16	280 Interest on Investments	2,360.56	5,096.17	6,000.00
17	290 Other Revenue, Local Sources	7,872.59	15,679.69	5,000.00
18	Subtotal Local Sources	2,458,403.87	2,508,931.09	2,505,120.00
19	Other School Districts Within Wisconsin			
19	310 Transit of Aids	5,366.17	7,617.52	5,083.00
20	340 Payments for Services	714,885.00	875,946.00	1,013,131.00
21	380 Medical Service Reimbursements	0.00	0.00	0.00
22	390 Other Inter-district, Within Wisconsin	0.00	596.00	0.00
23	Subtotal Other School Districts within Wisconsin	720,251.17	884,159.52	1,018,214.00
24	Other School Districts Outside Wisconsin			
24	440 Payments for Services	0.00	0.00	0.00
25	490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
26	Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
27	Intermediate Sources			
27	510 Transit of Aids	4,518.95	4,043.50	4,898.00
28	530 Payments for Services from CCDEB	0.00	0.00	0.00
29	540 Payments for Services from CESA	16,954.00	2,800.00	20,500.00
30	580 Medical Services Reimbursement	8,125.38	16,840.97	10,000.00
31	590 Other Intermediate Sources	0.00	0.00	0.00
32	Subtotal Intermediate Sources	29,598.33	23,684.47	35,398.00

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	State Sources			
33	610 State Aid -- Categorical	54,173.77	56,309.70	52,230.00
34	620 State Aid -- General	5,456,170.00	5,371,676.00	5,358,033.00
35	630 DPI Special Project Grants	7,122.50	9,583.69	12,020.00
36	640 Payments for Services	0.00	0.00	0.00
	650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
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38	660 Other State Revenue Through Local Units	0.00	0.00	0.00
39	690 Other Revenue	199,632.00	352,506.79	516,996.00
40	Subtotal State Sources	5,717,098.27	5,790,076.18	5,939,279.00
	Federal Sources			
41	710 Federal Aid - Categorical	0.00	0.00	0.00
42	720 Impact Aid	0.00	0.00	0.00
43	730 DPI Special Project Grants	21,610.00	24,641.22	27,018.00
44	750 IASA Grants	107,658.75	91,684.99	89,896.00
45	760 JTPA	0.00	0.00	0.00
46	770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
47	780 Other Federal Revenue Through State	0.00	0.00	0.00
48	790 Other Federal Revenue - Direct	0.00	0.00	0.00
49	Subtotal Federal Sources	129,268.75	116,326.21	116,914.00
	Other Financing Sources			
50	850 Reorganization Settlement	0.00	0.00	0.00
51	860 Compensation, Fixed Assets	0.00	0.00	0.00
52	870 Long-Term Obligations	0.00	0.00	0.00
53	Subtotal Other Financing Sources	0.00	0.00	0.00
	Other Revenues			
54	960 Adjustments	12,600.78	811.24	1,000.00
55	970 Refund of Disbursement	14,617.27	12,587.13	80,000.00
56	980 Medical Service Reimbursement	0.00	0.00	0.00
57	990 Miscellaneous	6,794.30	7,831.21	6,000.00
58	Subtotal Other Revenues	34,012.35	21,229.58	87,000.00
59	TOTAL REVENUES & OTHER FINANCING SOURCES	9,088,632.74	9,344,407.05	9,701,925.00

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60	EXPENDITURES & OTHER FINANCING USES			
	<i>Instruction</i>			
61	110 000 Undifferentiated Curriculum	1,706,080.91	1,827,490.06	1,880,912.00
62	120 000 Regular Curriculum	2,107,039.75	2,087,876.66	2,192,523.00
63	130 000 Vocational Curriculum	339,896.88	350,689.92	365,868.00
64	140 000 Physical Curriculum	217,656.27	238,180.16	244,282.00
65	160 000 Co-Curricular Activities	242,170.98	251,888.22	297,006.00
66	170 000 Other Special Needs	40,745.74	34,109.37	38,641.00
67	Subtotal Instruction	4,653,590.53	4,790,234.39	5,019,232.00
	<i>Support Sources</i>			
68	210 000 Pupil Services	155,374.95	160,190.31	166,695.00
69	220 000 Instructional Staff Services	223,430.49	237,037.97	239,915.00
70	230 000 General Administration	322,382.44	312,595.39	352,384.00
71	240 000 School Building Administration	385,214.65	373,048.33	433,414.00
72	250 000 Business Administration	1,424,359.24	1,337,125.04	1,532,726.00
73	260 000 Central Services	340,454.68	576,689.07	70,757.00
74	270 000 Insurance & Judgments	123,130.39	108,227.37	122,934.00
75	280 000 Debt Services	399.33	0.00	0.00
76	290 000 Other Support Services	1,683.74	2,072.00	338,458.00
77	Subtotal Support Sources	2,976,429.91	3,106,985.48	3,257,283.00
	<i>Non-Program Transactions</i>			
78	410 000 Inter-fund Transfers	898,857.04	763,684.82	805,467.00
79	430 000 Instructional Service Payments	515,036.03	609,077.24	619,743.00
80	490 000 Other Non-Program Transactions	309.00	9,930.00	200.00
81	Subtotal Non-Program Transactions	1,414,202.07	1,382,692.06	1,425,410.00
82	TOTAL EXPENDITURES & OTHER FINANCING USES	9,044,222.51	9,279,911.93	9,701,925.00
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85	SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited	Unaudited	Budget
		2016-17	2017-18	2018-19
86	900 000 Beginning Fund Balance	51,385.65	60,268.55	76,045.26
87	900 000 Ending Fund Balance	60,268.55	76,045.26	69,345.26
88	REVENUES & OTHER FINANCING SOURCES	78,121.34	87,616.69	71,200.00
89	100 000 Instruction	69,238.44	71,839.98	77,900.00
90	200 000 Support Services	0.00	0.00	0.00
91	400 000 Non-Program Transactions	0.00	0.00	0.00
92	TOTAL EXPENDITURES & OTHER FINANCING USES	69,238.44	71,839.98	77,900.00
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	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
95 SPECIAL EDUCATION FUND (FUND 27)			
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	409,437.28	452,471.91	481,314.00
Local Sources			
100 240 Payments for Services	0.00	0.00	0.00
101 260 Non-Capital Sales	0.00	0.00	0.00
102 270 School Activity Income	0.00	0.00	0.00
103 290 Other Revenue, Local Sources	335.00	250.00	0.00
104 Subtotal Local Sources	335.00	250.00	0.00
Other School Districts Within Wisconsin			
105 310 Transit of Aids	15,214.86	0.00	0.00
106 340 Payments for Services	23,898.58	23,894.90	13,620.00
107 380 Medical Service Reimbursements	0.00	0.00	0.00
108 390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
109 Subtotal Other School Districts within Wisconsin	39,113.44	23,894.90	13,620.00
Other School Districts Outside Wisconsin			
110 440 Payments for Services	0.00	0.00	0.00
111 490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
112 Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
113 510 Transit of Aids	3,170.72	0.00	0.00
114 530 Payments for Services from CCDEB	0.00	0.00	0.00
115 540 Payments for Services from CESA	0.00	0.00	0.00
116 580 Medical Services Reimbursement	40,304.47	27,868.69	35,000.00
117 590 Other Intermediate Sources	0.00	0.00	0.00
118 Subtotal Intermediate Sources	43,475.19	27,868.69	35,000.00
State Sources			
119 610 State Aid -- Categorical	148,684.00	159,554.00	165,814.00
120 620 State Aid -- General	12,172.00	608.00	0.00
121 630 DPI Special Project Grants	0.00	0.00	0.00
122 640 Payments for Services	0.00	0.00	0.00
123 650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
124 690 Other Revenue	115.14	3,000.00	0.00
125 Subtotal State Sources	160,971.14	163,162.00	165,814.00

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	Federal Sources			
126	710 Federal Aid - Categorical	3,498.00	158.00	0.00
127	730 DPI Special Project Grants	171,799.92	151,882.25	164,907.00
128	750 IASA Grants	0.00	0.00	0.00
129	760 JTPA	0.00	0.00	0.00
130	770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
131	780 Other Federal Revenue Through State	0.00	0.00	0.00
132	790 Other Federal Revenue - Direct	0.00	0.00	0.00
133	Subtotal Federal Sources	175,297.92	152,040.25	164,907.00
	Other Financing Sources			
134	860 Compensation, Fixed Assets	0.00	0.00	0.00
135	870 Long-Term Obligations	0.00	0.00	0.00
136	Subtotal Other Financing Sources	0.00	0.00	0.00
	Other Revenues			
137	960 Adjustments	0.00	0.00	0.00
138	970 Refund of Disbursement	0.00	0.00	0.00
139	990 Miscellaneous	0.00	0.00	0.00
140	Subtotal Other Revenues	0.00	0.00	0.00
141	TOTAL REVENUES & OTHER FINANCING SOURCES	828,629.97	819,687.75	860,655.00

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142	EXPENDITURES & OTHER FINANCING USES			
	<i>Instruction</i>			
143	110 000 Undifferentiated Curriculum	0.00	0.00	0.00
144	120 000 Regular Curriculum	0.00	0.00	0.00
145	130 000 Vocational Curriculum	0.00	0.00	0.00
146	140 000 Physical Curriculum	0.00	0.00	0.00
147	150 000 Special Education Curriculum	596,924.57	568,106.32	572,655.00
148	160 000 Co-Curricular Activities	0.00	0.00	0.00
149	170 000 Other Special Needs	0.00	0.00	0.00
150	Subtotal Instruction	596,924.57	568,106.32	572,655.00
	<i>Support Sources</i>			
151	210 000 Pupil Services	111,918.80	115,252.68	110,854.00
152	220 000 Instructional Staff Services	47,155.73	60,269.59	55,186.00
153	230 000 General Administration	0.00	0.00	0.00
154	240 000 School Building Administration	0.00	0.00	0.00
155	250 000 Business Administration	1,275.41	3,824.37	4,000.00
156	260 000 Central Services	0.00	0.00	0.00
157	270 000 Insurance & Judgments	0.00	0.00	0.00
158	280 000 Debt Services	0.00	0.00	0.00
159	290 000 Other Support Services	0.00	0.00	0.00
160	Subtotal Support Sources	160,349.94	179,346.64	170,040.00
	<i>Non-Program Transactions</i>			
161	410 000 Inter-fund Transfers	0.00	0.00	0.00
162	430 000 Instructional Service Payments	54,683.00	68,811.50	111,826.00
163	490 000 Other Non-Program Transactions	16,672.46	3,423.29	6,134.00
164	Subtotal Non-Program Transactions	71,355.46	72,234.79	117,960.00
165	TOTAL EXPENDTURES & OTHER FINANCING USES	828,629.97	819,687.75	860,655.00
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168	DEBT SERVICE FUND (FUNDS 38, 39)	Audited	Unaudited	Budget
		2016-17	2017-18	2018-19
169	900 000 Beginning Fund Balance	156,279.90	348,743.53	810,762.68
170	900 000 ENDING FUND BALANCES	348,743.53	810,762.68	324,122.68
171	TOTAL REVENUES & OTHER FINANCING SOURCES	878,281.33	870,669.15	1,206,000.00
172	281 000 Long-Term Capital Debt	407,388.00	408,650.00	1,692,640.00
173	282 000 Refinancing	0.00	0.00	0.00
174	283 000 Operational Debt	0.00	0.00	0.00
175	285 000 Post Employment Benefit Debt	0.00	0.00	0.00
176	289 000 Other Long-Term General Obligation Debt	278,429.70	0.00	0.00
177	400 000 Non-Program Transactions	0.00	0.00	0.00
178	TOTAL EXPENDITURES & OTHER FINANCING USES	685,817.70	408,650.00	1,692,640.00
179	842 000 INDEBTEDNESS, END OF YEAR	3,945,000.00	3,640,000.00	14,515,000.00
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182	CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
183	900 000 Beginning Fund Balance	40,229.64	340,385.16	644,556.50
184	900 000 Ending Fund Balance	340,385.16	644,556.50	7,460,576.50
185	TOTAL REVENUES & OTHER FINANCING SOURCES	300,155.52	304,171.34	12,760,000.00
186	100 000 Instructional Services	0.00	0.00	0.00
187	200 000 Support Services	0.00	0.00	5,919,980.00
188	300 000 Community Services	0.00	0.00	0.00
189	400 000 Non-Program Transactions	0.00	0.00	24,000.00
190	TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	5,943,980.00
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193	FOOD SERVICE FUND (FUND 50)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
194	900 000 Beginning Fund Balance	0.00	(0.00)	(0.00)
195	900 000 ENDING FUND BALANCE	(0.00)	(0.00)	(0.00)
196	TOTAL REVENUES & OTHER FINANCING SOURCES	352,602.87	356,970.15	364,253.00
197	200 000 Support Services	352,602.87	356,970.15	364,253.00
198	400 000 Non-Program Transactions	0.00	0.00	0.00
199	TOTAL EXPENDITURES & OTHER FINANCING USES	352,602.87	356,970.15	364,253.00
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202	COMMUNITY SERVICE FUND (FUND 80)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
203	900 000 Beginning Fund Balance	7,774.57	8,163.90	9,157.90
204	900 000 ENDING FUND BALANCE	8,163.90	9,157.90	8,457.90
205	TOTAL REVENUES & OTHER FINANCING SOURCES	1,160.00	994.00	500.00
206	200 000 Support Services	0.00	0.00	0.00
207	300 000 Community Services	770.67	0.00	1,200.00
208	400 000 Non-Program Transactions	0.00	0.00	0.00
209	TOTAL EXPENDITURES & OTHER FINANCING USES	770.67	0.00	1,200.00
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212	PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
213	900 000 Beginning Fund Balance		0.00	0.00
214	900 000 ENDING FUND BALANCE	0.00	0.00	0.00
215	TOTAL REVENUES & OTHER FINANCING SOURCES			
216	100 000 Instruction			
217	200 000 Support Services			
218	400 000 Non-Program Transactions			
219	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.