

# 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	<b>BUDGET ADOPTION 2018-19</b>			
2	<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2017-18</b>	<b>Unaudited 2018-19</b>	<b>Budget 2019-20</b>
3	Beginning Fund Balance (Account 930 000)	1,264,190.97	1,328,686.09	1,367,777.70
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)	1,328,686.09	1,367,777.70	1,367,777.70
9	<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>1,328,686.09</b>	<b>1,367,777.70</b>	<b>1,367,777.70</b>
10	<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
11	100 Transfers-in	0.00	0.00	0.00
	<i>Local Sources</i>			
12	210 Taxes	2,420,270.02	2,417,722.39	2,147,344.00
13	240 Payments for Services	5,697.03	6,511.52	6,000.00
14	260 Non-Capital Sales	33,337.07	22,382.40	23,800.00
15	270 School Activity Income	28,851.11	40,839.67	34,000.00
16	280 Interest on Investments	5,096.17	9,176.16	9,500.00
17	290 Other Revenue, Local Sources	15,679.69	11,972.16	15,000.00
18	<b>Subtotal Local Sources</b>	<b>2,508,931.09</b>	<b>2,508,604.30</b>	<b>2,235,644.00</b>
	<i>Other School Districts Within Wisconsin</i>			
19	310 Transit of Aids	7,617.52	0.00	0.00
20	340 Payments for Services	875,946.00	1,010,189.57	1,061,778.00
21	380 Medical Service Reimbursements	0.00	0.00	0.00
22	390 Other Inter-district, Within Wisconsin	596.00	0.00	0.00
23	<b>Subtotal Other School Districts within Wisconsin</b>	<b>884,159.52</b>	<b>1,010,189.57</b>	<b>1,061,778.00</b>
	<i>Other School Districts Outside Wisconsin</i>			
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	<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<i>Intermediate Sources</i>			
27	510 Transit of Aids	4,043.50	4,556.08	5,688.00
28	530 Payments for Services from CCDEB	0.00	0.00	0.00
29	540 Payments for Services from CESA	2,800.00	11,470.00	500.00
30	580 Medical Services Reimbursement	16,840.97	19,834.18	15,000.00
31	590 Other Intermediate Sources	0.00	0.00	0.00
32	<b>Subtotal Intermediate Sources</b>	<b>23,684.47</b>	<b>35,860.26</b>	<b>21,188.00</b>
	<i>State Sources</i>			
33	610 State Aid -- Categorical	56,309.70	54,331.01	53,594.00
34	620 State Aid -- General	5,371,676.00	5,358,033.00	5,734,541.00
35	630 DPI Special Project Grants	9,583.69	28,497.48	32,900.00
36	640 Payments for Services	0.00	0.00	0.00
37	650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
38	660 Other State Revenue Through Local Units	0.00	0.00	0.00
39	690 Other Revenue	352,506.79	521,546.91	687,314.00
40	<b>Subtotal State Sources</b>	<b>5,790,076.18</b>	<b>5,962,408.40</b>	<b>6,508,349.00</b>

	<b>Federal Sources</b>			
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	24,641.22	28,629.04	27,865.00
44	750 IASA Grants	91,684.99	87,614.00	79,026.00
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	<b>Subtotal Federal Sources</b>	<b>116,326.21</b>	<b>116,243.04</b>	<b>106,891.00</b>
	<b>Other Financing Sources</b>			
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	<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<b>Other Revenues</b>			
54	960 Adjustments	811.24	7,480.95	1,000.00
55	970 Refund of Disbursement	12,587.13	88,265.93	57,000.00
56	980 Medical Service Reimbursement	0.00	0.00	0.00
57	990 Miscellaneous	7,831.21	8,683.74	5,000.00
58	<b>Subtotal Other Revenues</b>	<b>21,229.58</b>	<b>104,430.62</b>	<b>63,000.00</b>
59	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>9,344,407.05</b>	<b>9,737,736.19</b>	<b>9,996,850.00</b>
60	<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
	<b>Instruction</b>			
61	110 000 Undifferentiated Curriculum	1,827,490.06	1,850,672.35	1,969,673.00
62	120 000 Regular Curriculum	2,087,876.66	2,344,605.13	2,240,830.00
63	130 000 Vocational Curriculum	350,689.92	372,121.12	383,659.00
64	140 000 Physical Curriculum	238,180.16	243,731.30	242,197.00
65	160 000 Co-Curricular Activities	251,888.22	267,882.23	284,639.00
66	170 000 Other Special Needs	34,109.37	29,426.08	33,612.00
67	<b>Subtotal Instruction</b>	<b>4,790,234.39</b>	<b>5,108,438.21</b>	<b>5,154,610.00</b>
	<b>Support Sources</b>			
68	210 000 Pupil Services	160,190.31	169,697.93	171,186.00
69	220 000 Instructional Staff Services	237,037.97	237,014.26	266,540.00
70	230 000 General Administration	312,595.39	293,924.09	343,255.00
71	240 000 School Building Administration	373,048.33	433,857.21	457,901.00
72	250 000 Business Administration	1,337,125.04	1,357,863.71	1,539,729.00
73	260 000 Central Services	576,689.07	76,758.56	70,765.00
74	270 000 Insurance & Judgments	108,227.37	121,110.45	119,767.00
75	280 000 Debt Services	0.00	0.00	1,500.00
76	290 000 Other Support Services	2,072.00	427,483.21	385,334.00
77	<b>Subtotal Support Sources</b>	<b>3,106,985.48</b>	<b>3,117,709.42</b>	<b>3,355,977.00</b>
	<b>Non-Program Transactions</b>			
78	410 000 Inter-fund Transfers	763,684.82	824,365.94	769,658.00
79	430 000 Instructional Service Payments	609,077.24	647,942.14	716,565.00
80	490 000 Other Non-Program Transactions	9,930.00	188.87	40.00
81	<b>Subtotal Non-Program Transactions</b>	<b>1,382,692.06</b>	<b>1,472,496.95</b>	<b>1,486,263.00</b>
82	<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>9,279,911.93</b>	<b>9,698,644.58</b>	<b>9,996,850.00</b>
83				
84				
85	<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>	<b>Audited 2017-18</b>	<b>Unaudited 2018-19</b>	<b>Budget 2019-20</b>
86	900 000 Beginning Fund Balance	60,268.55	76,045.26	80,540.04
87	<b>900 000 Ending Fund Balance</b>	<b>76,045.26</b>	<b>80,540.04</b>	<b>70,709.04</b>
88	<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>87,616.69</b>	<b>86,200.00</b>	<b>38,100.00</b>
89	100 000 Instruction	71,839.98	81,705.22	47,931.00
90	200 000 Support Services	0.00	0.00	0.00
91	400 000 Non-Program Transactions	0.00	0.00	0.00
92	<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>71,839.98</b>	<b>81,705.22</b>	<b>47,931.00</b>

	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
93			
94			
95	<b>SPECIAL EDUCATION FUND (FUND 27)</b>		
96	0.00	0.00	0.00
97	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
98	<b>REVENUES &amp; OTHER FINANCING SOURCES</b>		
99	452,471.91	457,290.24	596,771.00
	<i>Local Sources</i>		
100	0.00	0.00	0.00
101	0.00	0.00	0.00
102	0.00	0.00	0.00
103	250.00	250.00	250.00
104	<b>250.00</b>	<b>250.00</b>	<b>250.00</b>
	<i>Other School Districts Within Wisconsin</i>		
105	0.00	0.00	0.00
106	23,894.90	13,934.94	12,467.00
107	0.00	0.00	0.00
108	0.00	0.00	0.00
109	<b>23,894.90</b>	<b>13,934.94</b>	<b>12,467.00</b>
	<i>Other School Districts Outside Wisconsin</i>		
110	0.00	0.00	0.00
111	0.00	0.00	0.00
112	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<i>Intermediate Sources</i>		
113	0.00	1,738.00	1,000.00
114	0.00	0.00	0.00
115	0.00	0.00	0.00
116	27,868.69	58,193.68	35,000.00
117	0.00	0.00	0.00
118	<b>27,868.69</b>	<b>59,931.68</b>	<b>36,000.00</b>
	<i>State Sources</i>		
119	159,554.00	160,166.00	162,109.00
120	608.00	3,272.00	0.00
121	0.00	0.00	0.00
122	0.00	0.00	0.00
123	0.00	0.00	0.00
124	3,000.00	6,000.00	0.00
125	<b>163,162.00</b>	<b>169,438.00</b>	<b>162,109.00</b>
	<i>Federal Sources</i>		
126	158.00	875.00	0.00
127	151,882.25	171,018.83	167,954.00
128	0.00	0.00	0.00
129	0.00	0.00	0.00
130	0.00	0.00	0.00
131	0.00	0.00	0.00
132	0.00	0.00	0.00
133	<b>152,040.25</b>	<b>171,893.83</b>	<b>167,954.00</b>
	<i>Other Financing Sources</i>		
134	0.00	0.00	0.00
135	0.00	0.00	0.00
136	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	<i>Other Revenues</i>		
137	0.00	0.00	0.00
138	0.00	0.00	0.00
139	0.00	0.00	0.00
140	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
141	<b>819,687.75</b>	<b>872,738.69</b>	<b>975,551.00</b>

142	<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
	<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	568,106.32	582,417.81	676,426.00
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	<b>Subtotal Instruction</b>	<b>568,106.32</b>	<b>582,417.81</b>	<b>676,426.00</b>
	<i>Support Sources</i>			
151	210 000 Pupil Services	115,252.68	116,896.61	110,964.00
152	220 000 Instructional Staff Services	60,269.59	56,521.89	73,305.00
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	3,824.37	2,381.28	10,174.00
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	<b>Subtotal Support Sources</b>	<b>179,346.64</b>	<b>175,799.78</b>	<b>194,443.00</b>
	<i>Non-Program Transactions</i>			
161	410 000 Inter-fund Transfers	0.00	0.00	0.00
162	430 000 Instructional Service Payments	68,811.50	108,387.28	103,122.00
163	490 000 Other Non-Program Transactions	3,423.29	6,133.82	1,560.00
164	<b>Subtotal Non-Program Transactions</b>	<b>72,234.79</b>	<b>114,521.10</b>	<b>104,682.00</b>
165	<b>TOTAL EXPENDTURES &amp; OTHER FINANCING USES</b>	<b>819,687.75</b>	<b>872,738.69</b>	<b>975,551.00</b>
166				
167				
168	<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Budget</b>
169	900 000 Beginning Fund Balance	2017-18	2018-19	2019-20
170		348,743.53	810,762.68	312,729.41
170	<b>900 000 ENDING FUND BALANCES</b>	<b>810,762.68</b>	<b>312,729.41</b>	<b>303,579.41</b>
171	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>870,669.15</b>	<b>1,238,898.23</b>	<b>1,457,570.00</b>
172	281 000 Long-Term Capital Debt	408,650.00	1,736,931.50	1,466,720.00
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	0.00	0.00	0.00
177	400 000 Non-Program Transactions	0.00	0.00	0.00
178	<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>408,650.00</b>	<b>1,736,931.50</b>	<b>1,466,720.00</b>
179	<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>3,640,000.00</b>	<b>14,820,000.00</b>	<b>13,996,280.00</b>
180				
181				
182	<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Budget</b>
183	900 000 Beginning Fund Balance	2017-18	2018-19	2019-20
183		340,385.16	644,556.50	9,633,385.09
184	<b>900 000 Ending Fund Balance</b>	<b>644,556.50</b>	<b>9,633,385.09</b>	<b>1,419,092.09</b>
185	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>304,171.34</b>	<b>12,998,060.91</b>	<b>238,431.00</b>
186	100 000 Instructional Services	0.00	0.00	0.00
187	200 000 Support Services	0.00	3,996,335.66	8,452,724.00
188	300 000 Community Services	0.00	0.00	0.00
189	400 000 Non-Program Transactions	0.00	12,896.66	0.00
190	<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>4,009,232.32</b>	<b>8,452,724.00</b>
191				
192				

193	<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2017-18</b>	<b>Unaudited 2018-19</b>	<b>Budget 2019-20</b>
194	900 000 Beginning Fund Balance	0.00	0.00	0.00
195	<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
196	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>356,970.15</b>	<b>360,707.94</b>	<b>372,256.00</b>
197	200 000 Support Services	356,970.15	360,707.94	372,256.00
198	400 000 Non-Program Transactions	0.00	0.00	0.00
199	<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>356,970.15</b>	<b>360,707.94</b>	<b>372,256.00</b>
200				
201				
202	<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2017-18</b>	<b>Unaudited 2018-19</b>	<b>Budget 2019-20</b>
203	900 000 Beginning Fund Balance	8,163.90	9,157.90	9,691.30
204	<b>900 000 ENDING FUND BALANCE</b>	<b>9,157.90</b>	<b>9,691.30</b>	<b>8,991.30</b>
205	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>994.00</b>	<b>533.40</b>	<b>500.00</b>
206	200 000 Support Services	0.00	0.00	0.00
207	300 000 Community Services	0.00	0.00	1,200.00
208	400 000 Non-Program Transactions	0.00	0.00	0.00
209	<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>1,200.00</b>
210				
211				
212	<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>	<b>Audited 2017-18</b>	<b>Unaudited 2018-19</b>	<b>Budget 2019-20</b>
213	900 000 Beginning Fund Balance		0.00	0.00
214	<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
215	<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>			
216	100 000 Instruction			
217	200 000 Support Services			
218	400 000 Non-Program Transactions			
219	<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\* 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.