

SCHOOL DISTRICT OF FORT ATKINSON

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BUDGET ADOPTION 2016-17			
GENERAL FUND (FUND 10)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
Beginning Fund Balance (Account 930 000)	8,203,471.25	10,065,706.89	10,418,082.97
Ending Fund Balance, Nonspendable (Acct. 935 000)	86,274.25	77,314.02	77,314.02
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)	283,707.00	65,408.00	65,408.00
Ending Fund Balance, Unassigned (Acct. 939 000)	9,695,725.64	10,275,360.95	10,073,732.95
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	10,065,706.89	10,418,082.97	10,216,454.97
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	12,889,786.00	13,522,411.00	13,711,689.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	9,904.35	14,903.71	0.00
270 School Activity Income	77,321.91	69,644.78	74,490.00
280 Interest on Investments	11,797.01	13,848.87	14,000.00
290 Other Revenue, Local Sources	121,723.02	156,310.63	110,092.00
Subtotal Local Sources	13,110,532.29	13,777,118.99	13,910,271.00
Other School Districts Within Wisconsin			
310 Transit of Aids	9,900.00	8,376.00	0.00
340 Payments for Services	1,173,209.56	1,184,170.70	1,171,976.00
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	1,183,109.56	1,192,546.70	1,171,976.00
Other School Districts Outside Wisconsin			
440 Payments for Services	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			
510 Transit of Aids	0.00	0.00	0.00
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
Subtotal Intermediate Sources	0.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	559,108.09	562,594.99	817,750.00
620 State Aid -- General	16,408,374.00	15,795,362.00	15,795,362.00
630 DPI Special Project Grants	44,612.00	46,538.46	0.00
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	5,249.16	5,519.62	5,500.00
690 Other Revenue	77,722.00	71,843.00	71,101.00
Subtotal State Sources	17,095,065.25	16,481,858.07	16,689,713.00

1	GENERAL FUND (FUND 10)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
2	Federal Sources			
3	710 Federal Aid - Categorical	0.00	0.00	0.00
4	720 Impact Aid	0.00	0.00	0.00
5	730 DPI Special Project Grants	191,596.11	142,044.24	201,840.00
6	750 IASA Grants	383,250.77	374,511.23	428,148.00
7	760 JTPA	0.00	0.00	0.00
8	770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
9	780 Other Federal Revenue Through State	145,223.00	186,438.45	0.00
10	790 Other Federal Revenue - Direct	0.00	0.00	0.00
11	Subtotal Federal Sources	720,069.88	702,993.92	629,988.00
12	Other Financing Sources			
13	850 Reorganization Settlement	0.00	0.00	0.00
14	860 Compensation, Fixed Assets	17,250.00	353,031.36	45,000.00
15	870 Long-Term Obligations	0.00	0.00	0.00
16	Subtotal Other Financing Sources	17,250.00	353,031.36	45,000.00
17	Other Revenues			
18	960 Adjustments	0.00	0.00	0.00
19	970 Refund of Disbursement	31,716.41	86,323.33	0.00
20	980 Medical Service Reimbursement	0.00	0.00	0.00
21	990 Miscellaneous	20,467.47	19,531.72	17,692.00
22	Subtotal Other Revenues	52,183.88	105,855.05	17,692.00
23	TOTAL REVENUES & OTHER FINANCING SOURCES	32,178,210.86	32,613,404.09	32,464,640.00
24	EXPENDITURES & OTHER FINANCING USES			
25	Instruction			
26	110 000 Undifferentiated Curriculum	4,804,048.71	4,938,289.18	4,794,029.00
27	120 000 Regular Curriculum	7,755,368.07	8,513,411.90	8,757,896.00
28	130 000 Vocational Curriculum	1,077,127.54	1,072,027.04	1,104,740.00
29	140 000 Physical Curriculum	974,985.28	1,035,092.17	1,037,027.00
30	160 000 Co-Curricular Activities	328,451.10	381,918.41	337,685.00
31	170 000 Other Special Needs	429,179.28	452,402.06	456,656.00
32	Subtotal Instruction	15,369,159.98	16,393,140.76	16,488,033.00
33	Support Sources			
34	210 000 Pupil Services	769,184.90	845,438.14	939,755.00
35	220 000 Instructional Staff Services	1,408,344.43	1,559,747.93	1,597,606.00
36	230 000 General Administration	414,599.97	402,407.86	377,741.00
37	240 000 School Building Administration	1,615,356.06	1,634,139.44	1,672,600.00
38	250 000 Business Administration	5,019,802.64	4,998,644.83	5,286,819.00
39	260 000 Central Services	704,263.20	828,020.56	864,749.00
40	270 000 Insurance & Judgments	261,452.07	315,501.12	298,743.00
41	280 000 Debt Services	1,452.00	2,057.00	2,000.00
42	290 000 Other Support Services	164,594.96	192,441.72	54,686.00
43	Subtotal Support Sources	10,359,050.23	10,778,398.60	11,094,699.00
44	Non-Program Transactions			
45	410 000 Inter-fund Transfers	3,442,594.42	3,935,881.45	3,926,056.00
46	430 000 Instructional Service Payments	1,128,939.75	1,152,942.88	1,157,480.00
47	490 000 Other Non-Program Transactions	16,230.84	664.32	0.00
48	Subtotal Non-Program Transactions	4,587,765.01	5,089,488.65	5,083,536.00
49	TOTAL EXPENDITURES & OTHER FINANCING USES	30,315,975.22	32,261,028.01	32,666,268.00
50				
51	SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
52	900 000 Beginning Fund Balance	116,411.00	110,680.02	167,039.92
53	900 000 Ending Fund Balance	110,680.02	167,039.92	157,894.92
54	REVENUES & OTHER FINANCING SOURCES	375,650.33	498,576.26	10,500.00
55	100 000 Instruction	343,284.40	330,117.87	16,272.00
56	200 000 Support Services	38,096.91	112,098.49	3,373.00
57	400 000 Non-Program Transactions	0.00	0.00	0.00
58	TOTAL EXPENDITURES & OTHER FINANCING USES	381,381.31	442,216.36	19,645.00

	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
SPECIAL EDUCATION FUND (FUND 27)			
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	3,442,594.42	3,935,881.45	3,926,056.00
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
Subtotal Local Sources	0.00	0.00	0.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	28,824.19	65,745.29	0.00
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	28,824.19	65,745.29	0.00
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	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
<i>Intermediate Sources</i>			
510 Transit of Aids	8,723.11	3,671.05	2,000.00
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
Subtotal Intermediate Sources	8,723.11	3,671.05	2,000.00
<i>State Sources</i>			
610 State Aid -- Categorical	1,231,634.00	1,216,106.00	1,417,063.00
620 State Aid -- General	0.00	30,632.00	20,000.00
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
Subtotal State Sources	1,231,634.00	1,246,738.00	1,437,063.00
SPECIAL EDUCATION FUND (FUND 27)			
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	20,789.21	0.00
730 DPI Special Project Grants	531,743.98	568,146.47	579,209.00
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	190,904.91	217,538.94	185,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	722,648.89	806,474.62	764,209.00
<i>Other Financing Sources</i>	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
<i>Other Revenues</i>			
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
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,434,424.61	6,058,510.41	6,129,328.00

1	EXPENDITURES & OTHER FINANCING USES			
2	<i>Instruction</i>			
3	110 000 Undifferentiated Curriculum	0.00	0.00	0.00
4	120 000 Regular Curriculum	0.00	0.00	0.00
5	130 000 Vocational Curriculum	0.00	1,156.75	8,300.00
6	140 000 Physical Curriculum	0.00	0.00	0.00
7	150 000 Special Education Curriculum	3,995,995.07	4,481,575.77	4,726,108.00
8	160 000 Co-Curricular Activities	0.00	0.00	0.00
9	170 000 Other Special Needs	0.00	0.00	0.00
9	Subtotal Instruction	3,995,995.07	4,482,732.52	4,734,408.00
10	<i>Support Sources</i>			
11	210 000 Pupil Services	570,922.81	632,067.65	572,164.00
12	220 000 Instructional Staff Services	174,266.52	232,124.47	246,556.00
13	230 000 General Administration	0.00	0.00	0.00
14	240 000 School Building Administration	0.00	0.00	0.00
15	250 000 Business Administration	274,297.27	279,504.22	271,200.00
16	260 000 Central Services	0.00	0.00	0.00
17	270 000 Insurance & Judgments	0.00	0.00	0.00
18	280 000 Debt Services	0.00	0.00	0.00
19	290 000 Other Support Services	0.00	0.00	0.00
19	Subtotal Support Sources	1,019,486.60	1,143,696.34	1,089,920.00
20	<i>Non-Program Transactions</i>			
21	410 000 Inter-fund Transfers	0.00	0.00	0.00
22	430 000 Instructional Service Payments	365,452.94	432,081.55	305,000.00
23	490 000 Other Non-Program Transactions	53,490.00	0.00	0.00
24	Subtotal Non-Program Transactions	418,942.94	432,081.55	305,000.00
25	TOTAL EXPENDITURES & OTHER FINANCING USES	5,434,424.61	6,058,510.41	6,129,328.00

26	DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
27	900 000 Beginning Fund Balance	727,810.97	694,424.81	664,767.89
28	900 000 ENDING FUND BALANCES	694,424.81	664,767.89	568,224.89
29	TOTAL REVENUES & OTHER FINANCING SOURCES	9,771,417.90	2,011,605.58	1,945,769.00
30	281 000 Long-Term Capital Debt	2,048,163.75	2,040,310.11	2,042,312.00
31	282 000 Refinancing	7,756,640.31	952.39	0.00
32	283 000 Operational Debt	0.00	0.00	0.00
33	285 000 Post Employment Benefit Debt	0.00	0.00	0.00
34	289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
35	400 000 Non-Program Transactions	0.00	0.00	0.00
36	TOTAL EXPENDITURES & OTHER FINANCING USES	9,804,804.06	2,041,262.50	2,042,312.00
37	842 000 INDEBTEDNESS, END OF YEAR	10,785,000.00	9,180,000.00	7,575,000.00

40	FOOD SERVICE FUND (FUND 50)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
41	900 000 Beginning Fund Balance	83,806.66	83,834.66	60,651.19
42	900 000 ENDING FUND BALANCE	83,834.66	60,651.19	75,063.19
43	TOTAL REVENUES & OTHER FINANCING SOURCES	1,326,607.86	1,334,347.16	1,265,373.00
44	200 000 Support Services	1,326,579.86	1,357,530.63	1,250,961.00
45	400 000 Non-Program Transactions	0.00	0.00	0.00
46	TOTAL EXPENDITURES & OTHER FINANCING USES	1,326,579.86	1,357,530.63	1,250,961.00

EMPLOYEE BENEFIT TRUST FUND (FUND 73)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
900 000 Beginning Fund Balance	314,518.18	367,345.96	423,061.83
900 000 Ending Fund Balance	367,345.96	423,061.83	478,442.83
TOTAL REVENUES & OTHER FINANCING SOURCES	1,120,818.38	1,180,805.49	1,250,399.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	1,067,990.60	1,125,089.62	1,195,018.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,067,990.60	1,125,089.62	1,195,018.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
900 000 Beginning Fund Balance	23,509.68	66,633.46	62,183.55
900 000 ENDING FUND BALANCE	66,633.46	62,183.55	62,183.55
TOTAL REVENUES & OTHER FINANCING SOURCES	83,405.71	54,244.90	72,000.00
200 000 Support Services	13,183.10	29,425.20	50,000.00
300 000 Community Services	27,098.83	29,269.61	22,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	40,281.93	58,694.81	72,000.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
900 000 Beginning Fund Balance	0.00	0.00	(0.80)
900 000 ENDING FUND BALANCE	0.00	(0.80)	(0.80)
TOTAL REVENUES & OTHER FINANCING SOURCES	54,915.19	16,558.97	19,747.00
100 000 Instruction	48,206.87	14,099.45	17,904.00
200 000 Support Services	6,708.32	2,460.32	1,843.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	54,915.19	16,559.77	19,747.00

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
General Fund	12,889,786.00	13,522,411.00	13,711,689.00
Referendum Debt Service Fund	2,011,683.00	2,009,288.00	1,943,269.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	58,384.00	26,096.00	50,000.00
TOTAL SCHOOL LEVY	14,959,853.00	15,557,795.00	15,704,958.00
PERCENTAGE INCREASE --			
TOTAL LEVY FROM PRIOR YEAR		4.00%	0.95%