

BUDGET ADOPTION 2024 - 2025

GENERAL FUND (FUND 10)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
Beginning Fund Balance (Account 930 000)	3,035,157.94	3,468,144.25	3,054,916.69
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	17,896.47	18,226.74	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	22,704.61	30,190.16	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	3,427,543.17	3,012,372.40	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	3,468,144.25	3,054,916.69	1,763,688.15
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
<i>Local Sources</i>			
210 Taxes	4,610,367.00	4,907,722.00	4,794,370.70
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	120.00	0.00	0.00
270 School Activity Income	42,136.82	52,238.47	52,238.47
280 Interest on Investments	107,745.24	148,609.02	124,212.00
290 Other Revenue, Local Sources	85,147.78	55,714.96	64,905.35
Subtotal Local Sources	4,845,516.84	5,164,284.45	5,035,726.52
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	17,562.55	17,352.85	17,643.61
340 Payments for Services	484,823.88	526,958.81	531,322.00
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	502,386.43	544,311.66	548,965.61
<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	9,881.39	507.00	3,039.00
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	9,881.39	507.00	3,039.00
<i>State Sources</i>			
610 State Aid -- Categorical	72,067.90	84,612.70	84,612.70
620 State Aid -- General	5,992,998.00	5,959,089.00	6,539,104.00
630 DPI Special Project Grants	29,737.60	51,431.55	20,760.49
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	41,905.79	17,442.42	17,442.42
690 Other Revenue	777,962.74	790,846.29	819,528.52
Subtotal State Sources	6,914,672.03	6,903,421.96	7,481,448.13
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	827,745.94	166,966.87	78,176.00
750 IASA Grants	28,259.95	48,394.96	48,394.96
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	136,561.48	34,999.41	34,999.41
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	992,567.37	250,361.24	161,570.37
<i>Other Financing Sources</i>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	18,803.40	9,455.00	2,000.00
870 Long-Term Obligations	67,431.68	0.00	0.00
Subtotal Other Financing Sources	86,235.08	9,455.00	2,000.00
<i>Other Revenues</i>			
960 Adjustments	18,890.59	318,593.79	0.00
970 Refund of Disbursement	4,351.48	13,269.99	13,270.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	6,004.20	11,989.82	5,000.00
Subtotal Other Revenues	29,246.27	343,853.60	18,270.00

TOTAL REVENUES & OTHER FINANCING SOURCES	13,380,505.41	13,216,194.91	13,251,019.63
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	2,413,363.81	2,651,239.42	3,094,018.28
120 000 Regular Curriculum	2,556,154.25	2,626,318.48	2,732,813.95
130 000 Vocational Curriculum	378,451.56	333,587.18	364,137.11
140 000 Physical Curriculum	283,645.54	300,114.78	307,439.68
160 000 Co-Curricular Activities	270,409.98	305,595.65	334,554.19
170 000 Other Special Needs	190,757.54	217,295.74	238,195.98
Subtotal Instruction	6,092,782.68	6,434,151.25	7,071,159.19
<i>Support Sources</i>			
210 000 Pupil Services	318,938.92	358,296.72	426,499.91
220 000 Instructional Staff Services	746,090.13	765,618.20	712,419.26
230 000 General Administration	263,992.38	296,968.27	353,121.47
240 000 School Building Administration	716,813.06	764,304.47	786,199.29
250 000 Business Administration	2,132,874.99	2,482,450.40	2,110,027.55
260 000 Central Services	122,396.02	123,725.02	156,601.78
270 000 Insurance & Judgments	84,302.88	112,192.56	130,523.00
280 000 Debt Services	126,087.09	118,250.99	184,219.00
290 000 Other Support Services	547,655.57	437,298.52	635,716.72
Subtotal Support Sources	5,059,151.04	5,459,105.15	5,495,327.98
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	1,209,947.16	1,170,877.25	1,368,543.00
430 000 Instructional Service Payments	585,638.22	565,288.82	606,718.00
490 000 Other Non-Program Transactions	0.00	0.00	500.00
Subtotal Non-Program Transactions	1,795,585.38	1,736,166.07	1,975,761.00
TOTAL EXPENDITURES & OTHER FINANCING USES	12,947,519.10	13,629,422.47	14,542,248.17

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
900 000 Beginning Fund Balance	259,115.73	283,478.75	484,338.84
900 000 Ending Fund Balance	283,478.75	484,338.84	498,838.84
REVENUES & OTHER FINANCING SOURCES	381,326.99	442,869.80	275,000.00
100 000 Instruction	349,221.62	231,119.35	250,000.00
200 000 Support Services	6,142.35	10,392.06	10,000.00
400 000 Non-Program Transactions	1,600.00	498.30	500.00
TOTAL EXPENDITURES & OTHER FINANCING USES	356,963.97	242,009.71	260,500.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
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	1,009,947.16	1,170,877.25	1,364,931.47
<i>Local Sources</i>			
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	10,000.00	5,000.00	5,000.00
Subtotal Local Sources	10,000.00	5,000.00	5,000.00
<i>Other School Districts Within Wisconsin</i>			
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
Subtotal Other School Districts within Wisconsin	0.00	0.00	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	52,451.79	67,514.85	67,514.85
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	52,451.79	67,514.85	67,514.85
State Sources			
610 State Aid -- Categorical	327,921.43	379,591.00	435,553.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	30,000.00	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	3,821.64	2,695.96	2,695.98
Subtotal State Sources	331,743.07	412,286.96	438,248.98
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	198,952.79	182,069.35	200,768.35
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	66,197.36	72,182.66	72,182.66
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	265,150.15	254,252.01	272,951.01
Other Financing Sources			
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
Other Revenues			
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	1,669,292.17	1,909,931.07	2,148,646.31
EXPENDITURES & OTHER FINANCING USES			
Instruction			
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	1,135,447.40	1,459,311.54	1,698,809.68
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,135,447.40	1,459,311.54	1,698,809.68
Support Sources			
210 000 Pupil Services	345,240.45	259,839.54	289,635.63
220 000 Instructional Staff Services	103,164.73	110,784.94	120,595.00
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	21,167.17	39,027.69	23,995.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	469,572.35	409,652.17	434,225.63
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	64,272.42	40,967.36	15,611.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	64,272.42	40,967.36	15,611.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,669,292.17	1,909,931.07	2,148,646.31
DEBT SERVICE FUND (FUNDS 38, 39)	Audited	Unaudited	Budget
	2022 - 2023	2023 - 2024	2024 - 2025
900 000 Beginning Fund Balance	291,055.45	281,970.90	688,731.36
900 000 ENDING FUND BALANCES	281,970.90	688,731.36	235,900.53
TOTAL REVENUES & OTHER FINANCING SOURCES	3,104,125.73	1,875,869.59	2,901,100.30
281 000 Long-Term Capital Debt	3,113,210.28	1,469,109.13	3,353,931.13
282 000 Refinancing	0.00	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	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,113,210.28	1,469,109.13	3,353,931.13
842 000 INDEBTEDNESS, END OF YEAR	16,140,616.16	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
900 000 Beginning Fund Balance	130,943.98	336,292.08	354,048.22
900 000 Ending Fund Balance	336,292.08	354,048.22	369,048.22
TOTAL REVENUES & OTHER FINANCING SOURCES	205,348.10	17,756.14	15,000.00
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	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
900 000 Beginning Fund Balance	141,726.16	118,014.35	127,165.29
900 000 ENDING FUND BALANCE	118,014.35	127,165.29	128,943.43
TOTAL REVENUES & OTHER FINANCING SOURCES	494,026.54	500,598.44	486,029.23
200 000 Support Services	517,738.35	491,447.50	484,251.09
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	517,738.35	491,447.50	484,251.09

COMMUNITY SERVICE FUND (FUND 80)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
900 000 Beginning Fund Balance	385,695.21	185,505.85	308,034.29
900 000 ENDING FUND BALANCE	185,505.85	308,034.29	344,034.28
TOTAL REVENUES & OTHER FINANCING SOURCES	479,839.66	418,701.33	358,206.22
200 000 Support Services	559,837.68	161,771.75	87,582.51
300 000 Community Services	120,191.34	134,401.14	234,623.72
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	680,029.02	296,172.89	322,206.23