

**Budget Adopted 10/30/2023**

Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

<b>BUDGET ADOPTION 2023-24*</b>			
	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>GENERAL FUND (FUND 10)</b>			
Beginning Fund Balance (Account 930 000)	8,597,696.15	9,173,592.37	10,235,250.89
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	71,195.00	71,195.00
Ending Fund Balance, Restricted (Acct. 936 000)	105,685.00	60,000.00	60,000.00
Ending Fund Balance, Committed (Acct. 937 000)	1,000,000.00	1,575,296.00	1,227,573.00
Ending Fund Balance, Assigned (Acct. 938 000)	764,072.00	1,305,724.00	778,447.00
Ending Fund Balance, Unassigned (Acct. 939 000)	7,125,906.15	7,223,035.89	8,098,035.89
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>9,173,592.37</b>	<b>10,235,250.89</b>	<b>10,235,250.89</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	260.71	0.00	0.00
<b>Local Sources</b>			
210 Taxes	10,136,200.61	9,419,446.82	9,762,565.00
240 Payments for Services	75,560.50	87,426.29	20,000.00
260 Non-Capital Sales	11,848.00	0.00	0.00
270 School Activity Income	50,007.00	56,603.05	50,000.00
280 Interest on Investments	3,429.77	51,022.49	30,000.00
290 Other Revenue, Local Sources	143,700.99	140,277.66	160,600.00
<b>Subtotal Local Sources</b>	<b>10,420,746.87</b>	<b>9,754,776.31</b>	<b>10,023,165.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	1,308,071.00	1,399,804.00	1,396,162.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>1,308,071.00</b>	<b>1,399,804.00</b>	<b>1,396,162.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	19,400.02	43,254.00	24,142.00
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	4,300.00	32,385.21	5,000.00
<b>Subtotal Intermediate Sources</b>	<b>23,700.02</b>	<b>75,639.21</b>	<b>29,142.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	295,735.94	390,569.89	293,130.00
620 State Aid -- General	18,109,706.00	18,687,331.00	19,876,451.00
630 DPI Special Project Grants	47,818.33	57,299.91	61,514.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	919,919.01	847,545.75	909,553.00
660 Other State Revenue Through Local Units	21,745.08	36,767.45	25,000.00
690 Other Revenue	2,135,983.69	2,056,028.82	2,081,567.00
<b>Subtotal State Sources</b>	<b>21,530,908.05</b>	<b>22,075,542.82</b>	<b>23,247,215.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	2,159,798.81	1,774,418.22	2,173,974.00
750 IASA Grants	578,710.96	570,401.91	644,974.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00

<b>BUDGET ADOPTION 2023-24*</b>			
	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
780 Other Federal Revenue Through State	652,010.88	336,596.90	290,332.00
790 Other Federal Revenue - Direct	80,081.00	224,424.87	0.00
<b>Subtotal Federal Sources</b>	<b>3,470,601.65</b>	<b>2,905,841.90</b>	<b>3,109,280.00</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	6,085.00	370,788.82	4,500.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>6,085.00</b>	<b>370,788.82</b>	<b>4,500.00</b>
<b>Other Revenues</b>			
960 Adjustments	3,426.00	1,589.00	5,000.00
970 Refund of Disbursement	316,985.18	91,159.67	83,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	7,408.64	8,972.08	6,850.00
<b>Subtotal Other Revenues</b>	<b>327,819.82</b>	<b>101,720.75</b>	<b>94,850.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>37,088,193.12</b>	<b>36,684,113.81</b>	<b>37,904,314.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	6,315,582.37	5,950,705.47	5,467,125.00
120 000 Regular Curriculum	6,414,375.17	6,939,978.84	7,551,530.00
130 000 Vocational Curriculum	1,058,200.89	1,091,965.11	1,169,756.00
140 000 Physical Curriculum	1,193,755.03	1,203,112.23	1,225,505.00
160 000 Co-Curricular Activities	816,616.10	790,338.73	727,018.00
170 000 Other Special Needs	303,429.68	380,762.27	318,220.00
<b>Subtotal Instruction</b>	<b>16,101,959.24</b>	<b>16,356,862.65</b>	<b>16,459,154.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	1,124,487.63	1,246,720.69	1,291,973.00
220 000 Instructional Staff Services	2,682,324.16	2,640,499.20	2,827,047.00
230 000 General Administration	670,847.00	797,708.85	1,002,788.00
240 000 School Building Administration	1,990,600.69	1,816,693.69	1,965,674.00
250 000 Business Administration	5,721,659.89	5,083,188.33	5,705,517.00
260 000 Central Services	292,147.64	236,944.55	300,622.00
270 000 Insurance & Judgments	316,836.84	340,739.00	400,190.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	467,972.25	248,072.42	288,079.00
<b>Subtotal Support Sources</b>	<b>13,266,876.10</b>	<b>12,410,566.73</b>	<b>13,781,890.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	4,788,968.46	4,528,016.95	4,993,947.00
430 000 Instructional Service Payments	2,296,978.46	2,306,226.70	2,657,566.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	57,514.64	20,782.26	11,757.00
<b>Subtotal Non-Program Transactions</b>	<b>7,143,461.56</b>	<b>6,855,025.91</b>	<b>7,663,270.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>36,512,296.90</b>	<b>35,622,455.29</b>	<b>37,904,314.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	355,435.41	387,917.32	391,878.50
<b>900 000 Ending Fund Balance</b>	<b>387,917.32</b>	<b>391,878.50</b>	<b>391,878.50</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>606,045.66</b>	<b>685,000.00</b>	<b>612,000.00</b>
100 000 Instruction	573,563.75	681,038.82	592,000.00
200 000 Support Services	0.00	0.00	20,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>573,563.75</b>	<b>681,038.82</b>	<b>612,000.00</b>

<b>BUDGET ADOPTION 2023-24*</b>			
	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	4,788,968.46	4,428,016.95	4,893,947.00
<b>Local Sources</b>			
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
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Within Wisconsin</b>			
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
<b>Subtotal Other School Districts within Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	158,033.20	165,487.95	162,566.00
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
<b>Subtotal Intermediate Sources</b>	<b>158,033.20</b>	<b>165,487.95</b>	<b>162,566.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	1,654,470.00	1,905,204.75	2,001,745.00
620 State Aid -- General	72,152.00	67,398.00	60,000.00
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
<b>Subtotal State Sources</b>	<b>1,726,622.00</b>	<b>1,972,602.75</b>	<b>2,061,745.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	548,229.86	535,428.16	766,850.00
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	335,454.04	274,080.25	325,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>883,683.90</b>	<b>809,508.41</b>	<b>1,091,850.00</b>
<b>Other Financing Sources</b>			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>BUDGET ADOPTION 2023-24*</b>			
	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>Other Revenues</b>			
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
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>7,557,307.56</b>	<b>7,375,616.06</b>	<b>8,210,108.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
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	5,502,788.15	5,465,250.44	5,940,903.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>5,502,788.15</b>	<b>5,465,250.44</b>	<b>5,940,903.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	907,938.42	841,925.03	892,892.00
220 000 Instructional Staff Services	243,827.75	226,176.95	272,017.00
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	215,711.90	192,636.82	191,571.00
260 000 Central Services	10,088.87	12,311.05	12,000.00
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
<b>Subtotal Support Sources</b>	<b>1,377,566.94</b>	<b>1,273,049.85</b>	<b>1,368,480.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	260.71	0.00	0.00
430 000 Instructional Service Payments	676,691.76	637,315.77	900,725.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>676,952.47</b>	<b>637,315.77</b>	<b>900,725.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>7,557,307.56</b>	<b>7,375,616.06</b>	<b>8,210,108.00</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	1,728,252.50	2,245,892.67	368,892.48
<b>900 000 ENDING FUND BALANCES</b>	<b>2,245,892.67</b>	<b>368,892.48</b>	<b>335,910.48</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,602,658.99</b>	<b>4,991,180.40</b>	<b>5,257,125.00</b>
281 000 Long-Term Capital Debt	2,085,018.82	6,868,180.59	5,290,107.00
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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,085,018.82</b>	<b>6,868,180.59</b>	<b>5,290,107.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>25,430,000.00</b>	<b>19,550,000.00</b>	<b>15,013,912.00</b>

<b>BUDGET ADOPTION 2023-24*</b>			
	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	0.00	0.00	100,000.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>100,000.00</b>	<b>200,000.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>100,000.00</b>	<b>100,000.00</b>
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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	335,641.62	759,890.65	890,972.58
<b>900 000 ENDING FUND BALANCE</b>	<b>759,890.65</b>	<b>890,972.58</b>	<b>576,356.58</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,913,503.74</b>	<b>1,437,290.54</b>	<b>1,488,862.00</b>
200 000 Support Services	1,489,254.71	1,306,208.61	1,803,478.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,489,254.71</b>	<b>1,306,208.61</b>	<b>1,803,478.00</b>

	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	211,400.78	100,257.55	135,226.08
<b>900 000 ENDING FUND BALANCE</b>	<b>100,257.55</b>	<b>135,226.08</b>	<b>135,226.08</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>163,821.12</b>	<b>259,100.00</b>	<b>262,600.00</b>
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	274,964.35	224,131.47	262,600.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>274,964.35</b>	<b>224,131.47</b>	<b>262,600.00</b>