

Budget Adopted 10/28/2024
Recommended Format for Budget Adoption

BUDGET ADOPTION 2024-25*			
	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	9,173,592.37	10,235,250.89	11,059,988.63
Ending Fund Balance, Nonspendable (Acct. 935 000)	71,194.91	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	60,000.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	1,000,000.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	9,104,055.98	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	10,235,250.89	11,059,988.63	9,779,224.63
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	9,419,446.82	9,762,144.89	10,132,840.00
240 Payments for Services	87,426.29	5,683.85	5,000.00
260 Non-Capital Sales	0.00	9,951.50	825.00
270 School Activity Income	56,603.05	46,568.42	50,000.00
280 Interest on Investments	51,022.49	72,617.35	60,000.00
290 Other Revenue, Local Sources	140,277.66	165,892.19	159,207.00
Subtotal Local Sources	9,754,776.31	10,062,858.20	10,407,872.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	1,399,804.00	1,384,612.00	1,625,658.00
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	1,399,804.00	1,384,612.00	1,625,658.00
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	43,254.00	28,860.32	26,848.00
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	32,385.21	22,641.28	8,000.00
Subtotal Intermediate Sources	75,639.21	51,501.60	34,848.00
State Sources			
610 State Aid -- Categorical	390,569.89	389,389.80	285,438.00
620 State Aid -- General	18,687,331.00	19,876,451.00	20,558,724.00
630 DPI Special Project Grants	57,299.91	143,482.62	132,943.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	847,545.75	919,265.59	932,961.00
660 Other State Revenue Through Local Units	36,767.45	21,016.45	25,000.00
690 Other Revenue	2,056,028.82	2,046,566.69	2,121,112.00
Subtotal State Sources	22,075,542.82	23,396,172.15	24,056,178.00

BUDGET ADOPTION 2024-25*			
	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	1,774,418.22	1,996,027.25	688,911.00
750 IASA Grants	570,401.91	625,382.47	592,304.00
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	336,596.90	185,090.66	290,332.00
790 Other Federal Revenue - Direct	224,424.87	0.00	0.00
Subtotal Federal Sources	2,905,841.90	2,806,500.38	1,571,547.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	370,788.82	3,700.00	98,621.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	370,788.82	3,700.00	98,621.00
Other Revenues			
960 Adjustments	1,589.00	66.00	12,216.00
970 Refund of Disbursement	91,159.67	58,163.00	89,122.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	8,972.08	9,114.66	7,000.00
Subtotal Other Revenues	101,720.75	67,343.66	108,338.00
TOTAL REVENUES & OTHER FINANCING SOURCES	36,684,113.81	37,772,687.99	37,903,062.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	5,950,705.47	5,380,702.09	5,664,184.00
120 000 Regular Curriculum	6,939,978.84	7,371,454.73	8,243,996.00
130 000 Vocational Curriculum	1,091,965.11	1,146,968.51	1,087,792.00
140 000 Physical Curriculum	1,203,112.23	1,190,058.76	1,273,014.00
160 000 Co-Curricular Activities	790,338.73	713,386.89	721,185.00
170 000 Other Special Needs	380,762.27	300,414.08	360,481.00
Subtotal Instruction	16,356,862.65	16,102,985.06	17,350,652.00
Support Sources			
210 000 Pupil Services	1,246,720.69	1,245,501.63	1,238,304.00
220 000 Instructional Staff Services	2,640,499.20	2,670,852.93	2,364,611.00
230 000 General Administration	797,708.85	869,916.16	1,063,860.00
240 000 School Building Administration	1,816,693.69	2,028,017.39	1,997,704.00
250 000 Business Administration	5,083,188.33	5,326,317.14	5,627,470.00
260 000 Central Services	236,944.55	269,032.25	314,311.00
270 000 Insurance & Judgments	340,739.00	390,593.00	461,127.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	248,072.42	299,184.36	298,430.00
Subtotal Support Sources	12,410,566.73	13,099,414.86	13,365,817.00
Non-Program Transactions			
410 000 Inter-fund Transfers	4,528,016.95	4,996,345.32	5,442,149.00
430 000 Instructional Service Payments	2,306,226.70	2,737,617.51	3,012,976.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	20,782.26	11,587.50	12,232.00
Subtotal Non-Program Transactions	6,855,025.91	7,745,550.33	8,467,357.00
TOTAL EXPENDITURES & OTHER FINANCING USES	35,622,455.29	36,947,950.25	39,183,826.00

BUDGET ADOPTION 2024-25*			
	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	387,917.32	435,067.30	402,884.12
900 000 Ending Fund Balance	435,067.30	402,884.12	402,884.12
REVENUES & OTHER FINANCING SOURCES	728,188.80	677,000.00	576,000.00
100 000 Instruction	681,038.82	689,439.18	575,500.00
200 000 Support Services	0.00	19,744.00	500.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	681,038.82	709,183.18	576,000.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
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	4,428,016.95	4,818,468.97	5,442,149.00
Local Sources			
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
Other School Districts Within Wisconsin			
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
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	165,487.95	167,555.00	170,000.00
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	165,487.95	167,555.00	170,000.00
State Sources			
610 State Aid -- Categorical	1,905,204.75	1,947,726.00	1,997,098.00
620 State Aid -- General	67,398.00	45,648.00	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	12,581.13	0.00
Subtotal State Sources	1,972,602.75	2,005,955.13	2,057,098.00

BUDGET ADOPTION 2024-25*			
	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	535,428.16	540,644.27	722,919.00
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	274,080.25	115,901.71	325,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	809,508.41	656,545.98	1,047,919.00
Other Financing Sources		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
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	7,375,616.06	7,648,525.08	8,717,166.00
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	5,465,250.44	5,399,585.05	6,349,605.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	5,465,250.44	5,399,585.05	6,349,605.00
Support Sources			
210 000 Pupil Services	841,925.03	885,911.78	1,059,262.00
220 000 Instructional Staff Services	226,176.95	281,011.51	291,570.00
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	192,636.82	193,032.56	125,237.00
260 000 Central Services	12,311.05	7,073.48	10,250.00
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	1,273,049.85	1,367,029.33	1,486,319.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	637,315.77	881,910.70	881,242.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	637,315.77	881,910.70	881,242.00
TOTAL EXPENDITURES & OTHER FINANCING USES	7,375,616.06	7,648,525.08	8,717,166.00

BUDGET ADOPTION 2024-25*			
	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	2,245,892.67	368,892.48	297,166.52
900 000 ENDING FUND BALANCES	368,892.48	297,166.52	537,940.52
TOTAL REVENUES & OTHER FINANCING SOURCES	4,991,180.40	5,252,881.07	6,631,525.00
281 000 Long-Term Capital Debt	6,868,180.59	5,324,607.03	6,390,751.00
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
TOTAL EXPENDITURES & OTHER FINANCING USES	6,868,180.59	5,324,607.03	6,390,751.00
842 000 INDEBTEDNESS, END OF YEAR	19,550,000.00	14,965,000.00	23,562,249.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	0.00	100,000.00	277,611.29
900 000 Ending Fund Balance	100,000.00	277,611.29	8,207,611.29
TOTAL REVENUES & OTHER FINANCING SOURCES	100,000.00	177,611.29	14,040,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	6,110,000.00
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	6,110,000.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	759,890.65	890,972.58	720,660.70
900 000 ENDING FUND BALANCE	890,972.58	720,660.70	649,075.70
TOTAL REVENUES & OTHER FINANCING SOURCES	1,437,290.54	1,377,625.36	1,412,775.00
200 000 Support Services	1,306,208.61	1,547,937.24	1,484,360.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,306,208.61	1,547,937.24	1,484,360.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	100,257.55	142,632.47	161,560.19
900 000 ENDING FUND BALANCE	142,632.47	161,560.19	149,049.19
TOTAL REVENUES & OTHER FINANCING SOURCES	266,506.39	272,722.24	270,000.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	224,131.47	253,794.52	282,511.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	224,131.47	253,794.52	282,511.00