

BUDGET ADOPTION 2024-25*

GENERAL FUND (FUND 10)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance (Account 930 000)	6,414,625.20	6,514,625.20	6,771,234.68
Ending Fund Balance, Nonspendable (Acct. 935 000)	3,589.50	3,589.50	3,589.50
Ending Fund Balance, Restricted (Acct. 936 000)	127.30	389.20	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	320,923.14	458,171.86	458,171.86
Ending Fund Balance, Unassigned (Acct. 939 000)	6,189,985.26	6,309,084.12	6,309,473.32
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	6,514,625.20	6,771,234.68	6,771,234.68
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	4,120,040.65	4,828,003.39	4,397,574.86
240 Payments for Services	390,826.69	11,725.95	0.00
260 Non-Capital Sales	3,361.18	266.68	680.00
270 School Activity Income	33,350.97	32,398.95	28,320.00
280 Interest on Investments	106,393.31	190,796.50	163,500.94
290 Other Revenue, Local Sources	73,400.35	46,851.53	40,460.00
Subtotal Local Sources	4,727,373.15	5,110,043.00	4,630,535.80
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	2,723,475.48	2,707,862.00	3,190,698.00
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	2,723,475.48	2,707,862.00	3,190,698.00
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	38,682.03	14,759.95	8,900.00
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	38,682.03	14,759.95	8,900.00
State Sources			
610 State Aid -- Categorical	115,943.50	138,959.36	126,000.00
620 State Aid -- General	13,101,675.00	13,451,848.00	14,095,685.00
630 DPI Special Project Grants	172,278.74	96,726.03	82,600.00
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	11,468.99	10,770.97	10,000.00
690 Other Revenue	1,244,132.49	1,193,091.23	1,292,143.55
Subtotal State Sources	14,645,498.72	14,891,395.59	15,606,428.55
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	167,092.28	1,101,318.07	868,959.31
750 IASA Grants	172,793.25	215,367.59	222,543.54
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	254,268.79	75,051.77	70,000.00
790 Other Federal Revenue - Direct	79,788.00	16.00	0.00
Subtotal Federal Sources	673,942.32	1,391,753.43	1,161,502.85
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	13,489.56	19,716.81	19,600.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	13,489.56	19,716.81	19,600.00
Other Revenues			
960 Adjustments	3,814.93	0.00	0.00
970 Refund of Disbursement	68,891.25	103,557.92	66,130.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	7,493.19	6,009.00	4,000.00
Subtotal Other Revenues	80,199.37	109,566.92	70,130.00
TOTAL REVENUES & OTHER FINANCING SOURCES	22,902,660.63	24,245,097.70	24,687,795.20
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	4,813,925.02	4,900,627.18	5,111,520.10
120 000 Regular Curriculum	4,420,805.36	5,008,780.68	5,193,336.91
130 000 Vocational Curriculum	549,394.39	617,160.36	626,757.89
140 000 Physical Curriculum	389,022.05	417,876.37	410,174.91
160 000 Co-Curricular Activities	279,624.80	319,497.74	301,123.78
170 000 Other Special Needs	208,228.41	134,271.64	84,294.62
Subtotal Instruction	10,661,000.03	11,398,213.97	11,727,208.21
Support Sources			
210 000 Pupil Services	906,370.68	1,054,498.36	1,059,539.47
220 000 Instructional Staff Services	1,133,940.99	1,605,708.94	1,845,375.34
230 000 General Administration	568,006.15	628,446.00	640,711.26
240 000 School Building Administration	1,260,014.69	1,391,921.32	1,306,872.02
250 000 Business Administration	3,429,254.86	3,434,417.36	3,192,101.27
260 000 Central Services	688,617.51	285,864.80	260,620.20
270 000 Insurance & Judgments	158,527.07	154,012.47	191,941.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	319,647.99	325,831.96	368,543.00
Subtotal Support Sources	8,464,379.94	8,880,701.21	8,865,703.56
Non-Program Transactions			
410 000 Inter-fund Transfers	2,431,980.65	2,277,845.02	2,517,877.65
430 000 Instructional Service Payments	1,239,652.35	1,422,893.89	1,569,005.78
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	5,647.66	8,834.13	8,000.00
Subtotal Non-Program Transactions	3,677,280.66	3,709,573.04	4,094,883.43
TOTAL EXPENDITURES & OTHER FINANCING USES	22,802,660.63	23,988,488.22	24,687,795.20

SPECIAL PROJECT FUNDS (FUND 21)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	408,766.30	408,887.09	393,645.34
900 000 Ending Fund Balance	408,887.09	393,645.34	378,075.34
REVENUES & OTHER FINANCING SOURCES	487,556.76	464,333.27	464,030.00
100 000 Instruction	140,680.73	133,001.36	133,000.00
200 000 Support Services	346,755.24	346,573.66	346,600.00

400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	487,435.97	479,575.02	479,600.00

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	2,057,033.90	2,277,845.02	2,517,877.65
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	67,634.40	100,618.03	95,000.00
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	67,634.40	100,618.03	95,000.00
State Sources			
610 State Aid -- Categorical	660,064.93	794,813.00	860,000.00
620 State Aid -- General	7,923.00	21,938.00	13,000.00
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	8,986.52	0.00
Subtotal State Sources	667,987.93	825,737.52	873,000.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	391,378.33	484,030.38	410,053.00
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	162,002.37	135,583.69	130,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	553,380.70	619,614.07	540,053.00
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	3,346,036.93	3,823,814.64	4,025,930.65
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	2,226,100.50	2,530,060.99	2,998,040.71
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	2,226,100.50	2,530,060.99	2,998,040.71
Support Sources			
210 000 Pupil Services	226,862.41	315,675.19	248,024.76
220 000 Instructional Staff Services	155,147.41	162,049.70	166,611.18
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	244,933.99	232,379.03	261,694.00
260 000 Central Services	14,402.06	11,745.28	11,960.00
270 000 Insurance & Judgments	5,000.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	6,614.00	6,900.00	7,000.00
Subtotal Support Sources	652,959.87	728,749.20	695,289.94
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	466,976.56	565,004.45	332,600.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	466,976.56	565,004.45	332,600.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,346,036.93	3,823,814.64	4,025,930.65

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	462,404.89	514,144.75	264,938.30
900 000 ENDING FUND BALANCES	514,144.75	264,938.30	248,439.94
TOTAL REVENUES & OTHER FINANCING SOURCES	2,085,367.36	2,021,371.05	2,228,858.14
281 000 Long-Term Capital Debt	2,033,627.50	2,270,577.50	2,245,356.50
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	2,033,627.50	2,270,577.50	2,245,356.50
842 000 INDEBTEDNESS, END OF YEAR	19,575,000.00	17,875,000.00	16,155,846.00

CAPITAL PROJECTS FUND (FUND 46)			
900 000 Beginning Fund Balance	2,561,949.99	2,956,247.91	2,831,662.93
900 000 Ending Fund Balance	2,956,247.91	2,831,662.93	2,175,462.93
TOTAL REVENUES & OTHER FINANCING SOURCES	394,297.92	207,569.71	90,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	332,154.69	746,200.00
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	332,154.69	746,200.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	440,142.89	465,094.65	427,785.53
900 000 ENDING FUND BALANCE	465,094.65	427,785.53	364,780.47
TOTAL REVENUES & OTHER FINANCING SOURCES	801,416.25	919,897.68	889,900.00
200 000 Support Services	776,464.49	957,206.80	952,905.06
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	776,464.49	957,206.80	952,905.06

COMMUNITY SERVICE FUND (FUNDS 80, 84)			
900 000 Beginning Fund Balance	331,910.03	339,858.44	293,588.88
900 000 ENDING FUND BALANCE	339,858.44	293,588.88	133,904.88
TOTAL REVENUES & OTHER FINANCING SOURCES	297,036.56	296,403.44	296,516.00
200 000 Support Services	121,937.63	123,230.83	250,591.00
300 000 Community Services	167,150.52	219,442.17	205,609.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	289,088.15	342,673.00	456,200.00

* 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.