

BUDGET ADOPTION 2021-22

GENERAL FUND (FUND 10)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance (Account 930 000)	2,729,853.30	2,594,707.91	2,727,031.57
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
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)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	2,594,707.91	2,727,031.57	2,727,032.22
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	3,091,103.00	3,779,010.00	3,003,773.00
240 Payments for Services	2,777.00	0.00	0.00
260 Non-Capital Sales	39.75	128.00	200.00
270 School Activity Income	18,403.05	0.00	5,000.00
280 Interest on Investments	17,764.54	1,026.42	5,000.00
290 Other Revenue, Local Sources	65,793.43	69,850.79	58,158.00
Subtotal Local Sources	3,195,880.77	3,850,015.21	3,072,131.00
Other School Districts Within Wisconsin			
310 Transit of Aids	5,078.67	2,241.85	2,242.00
340 Payments for Services	526,021.33	637,868.98	753,803.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	240.00	0.00
Subtotal Other School Districts within Wisconsin	531,100.00	640,350.83	756,045.00
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	3,834.32	1,000.00	1,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	3,300.00	2,000.00	5,000.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	7,134.32	3,000.00	6,000.00
State Sources			
610 State Aid -- Categorical	115,028.52	81,574.00	77,933.00
620 State Aid -- General	5,419,740.00	5,412,091.00	6,442,817.00
630 DPI Special Project Grants	17,485.74	14,649.79	14,650.00
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	4,193.34	3,055.31	3,055.00
690 Other Revenue	661,437.10	627,390.34	713,614.00
Subtotal State Sources	6,217,884.70	6,138,760.44	7,252,069.00
Federal Sources			
710 Federal Aid - Categorical	0.00	122.40	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	52,379.38	377,063.21	463,074.21
750 IASA Grants	94,938.10	104,414.99	107,873.00
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	97,399.69	15,559.24	75,000.00
790 Other Federal Revenue - Direct	0.00	0.00	98,856.00
Subtotal Federal Sources	244,717.17	497,159.84	744,803.21
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	39,885.00	2,701.00	2,701.00
870 Long-Term Obligations	627,964.02	67,335.20	0.00
Subtotal Other Financing Sources	667,849.02	70,036.20	2,701.00
Other Revenues			
960 Adjustments	24,439.65	16,837.98	20,897.00
970 Refund of Disbursement	21,505.68	16,821.89	20,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	18,138.89	16,855.94	23,000.00

Subtotal Other Revenues	64,084.22	50,515.81	63,897.00
TOTAL REVENUES & OTHER FINANCING SOURCES	10,928,650.20	11,249,838.33	11,897,646.21
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,305,088.76	2,023,130.70	2,168,203.60
120 000 Regular Curriculum	2,116,722.90	2,076,420.16	2,220,304.39
130 000 Vocational Curriculum	273,014.75	268,449.23	273,500.46
140 000 Physical Curriculum	267,925.11	280,792.14	287,190.39
160 000 Co-Curricular Activities	233,499.65	156,381.62	233,266.97
170 000 Other Special Needs	7,642.83	80.00	6,014.77
Subtotal Instruction	5,203,894.00	4,805,253.85	5,188,480.58
Support Sources			
210 000 Pupil Services	274,500.50	342,978.18	374,750.38
220 000 Instructional Staff Services	398,406.32	452,045.97	512,273.30
230 000 General Administration	287,264.08	394,855.09	405,590.16
240 000 School Building Administration	420,872.70	432,311.81	447,844.55
250 000 Business Administration	1,570,974.67	1,834,931.56	1,956,388.92
260 000 Central Services	289,656.76	58,135.17	42,965.20
270 000 Insurance & Judgments	98,799.49	94,999.02	96,690.00
280 000 Debt Services	244,913.21	264,901.78	267,954.08
290 000 Other Support Services	351,669.28	385,563.01	439,528.39
Subtotal Support Sources	3,937,057.01	4,260,721.59	4,543,984.98
Non-Program Transactions			
410 000 Inter-fund Transfers	935,342.48	815,292.10	929,686.00
430 000 Instructional Service Payments	987,502.10	1,232,502.76	1,235,494.00
490 000 Other Non-Program Transactions	0.00	3,744.37	0.00
Subtotal Non-Program Transactions	1,922,844.58	2,051,539.23	2,165,180.00
TOTAL EXPENDITURES & OTHER FINANCING USES	11,063,795.59	11,117,514.67	11,897,645.56

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	213,153.13	380,750.07	478,204.74
900 000 Ending Fund Balance	380,750.07	478,204.74	478,204.74
REVENUES & OTHER FINANCING SOURCES	354,465.77	172,355.18	0.00
100 000 Instruction	32,957.15	8,436.12	0.00
200 000 Support Services	150,296.91	64,264.49	0.00
400 000 Non-Program Transactions	3,614.77	2,199.90	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	186,868.83	74,900.51	0.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
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	905,342.48	785,292.10	899,686.00
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	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	306,563.00	344,798.00	313,636.00
620 State Aid -- General	0.00	0.00	0.00
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	12,000.00	6,000.00	6,000.00
Subtotal State Sources	318,563.00	350,798.00	319,636.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	275,062.86	249,974.55	257,317.00
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	28,899.51	129,680.94	130,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	303,962.37	379,655.49	387,317.00
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	1,527,867.85	1,515,745.59	1,606,639.00
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	1,054,355.08	1,011,937.65	1,043,934.82
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,054,355.08	1,011,937.65	1,043,934.82
Support Sources			
210 000 Pupil Services	315,594.52	324,215.82	338,825.35
220 000 Instructional Staff Services	83,551.90	87,378.94	88,972.97
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	18,779.55	23,743.68	31,466.51
260 000 Central Services	7,373.30	7,657.52	8,067.35
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	3,900.00	4,200.00	4,200.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	429,199.27	447,195.96	471,532.18
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	44,313.50	56,512.00	91,172.00
490 000 Other Non-Program Transactions	0.00	99.98	0.00
Subtotal Non-Program Transactions	44,313.50	56,611.98	91,172.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,527,867.85	1,515,745.59	1,606,639.00
DEBT SERVICE FUND (FUNDS 38, 39)			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	1,257,391.61	1,894,762.11	877,409.91
900 000 ENDING FUND BALANCES	1,894,762.11	877,409.91	844,611.41
TOTAL REVENUES & OTHER FINANCING SOURCES	2,073,345.50	11,722,188.51	1,918,271.00
281 000 Long-Term Capital Debt	1,370,875.00	2,353,440.71	1,891,193.50
282 000 Refinancing	0.00	10,321,000.00	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	65,100.00	65,100.00	59,876.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,435,975.00	12,739,540.71	1,951,069.50
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	45,535.30	75,757.31	105,797.76
900 000 Ending Fund Balance	75,757.31	105,797.76	135,797.76
TOTAL REVENUES & OTHER FINANCING SOURCES	30,222.01	30,040.45	30,000.00
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 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	76,717.98	63,031.26	47,020.51
900 000 ENDING FUND BALANCE	63,031.26	47,020.51	33,725.51
TOTAL REVENUES & OTHER FINANCING SOURCES	338,660.47	473,669.80	458,920.00
200 000 Support Services	352,347.19	485,613.10	472,215.00
400 000 Non-Program Transactions	0.00	4,067.45	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	352,347.19	489,680.55	472,215.00
COMMUNITY SERVICE FUND (FUND 80)			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	33,772.15	38,172.06	35,770.51
900 000 ENDING FUND BALANCE	38,172.06	35,770.51	24,611.04
TOTAL REVENUES & OTHER FINANCING SOURCES	27,664.99	11,048.00	10,000.00
200 000 Support Services	1,734.60	829.23	800.00
300 000 Community Services	21,530.48	12,610.32	20,359.47
400 000 Non-Program Transactions	0.00	10.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	23,265.08	13,449.55	21,159.47