

BUDGET ADOPTION 2022-23

| GENERAL FUND (FUND 10) | Audited 2020-21 | Unaudited 2021-22 | Budget 2022-23 |
|---|----------------------------|------------------------------|---------------------------|
| Beginning Fund Balance (Account 930 000) | \$2,729,853.30 | \$2,862,176.96 | \$2,655,789.64 |
| 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) | \$2,862,176.96 | \$2,655,789.64 | \$2,180,439.53 |
| REVENUES & OTHER FINANCING SOURCES | | | |
| 100 Transfers-in | \$0.00 | \$0.00 | \$0.00 |
| Local Sources | | | |
| 210 Taxes | \$3,779,010.00 | \$3,003,773.00 | \$3,400,746.00 |
| 240 Payments for Services | \$0.00 | \$143,185.96 | \$2,090.00 |
| 260 Non-Capital Sales | \$128.00 | \$16.00 | \$5,100.00 |
| 270 School Activity Income | \$0.00 | \$24,428.00 | \$25,000.00 |
| 280 Interest on Investments | \$1,026.42 | \$1,938.95 | \$2,500.00 |
| 290 Other Revenue, Local Sources | \$69,850.79 | \$79,448.16 | \$70,700.00 |
| Subtotal Local Sources | \$3,850,015.21 | \$3,252,790.07 | \$3,506,136.00 |
| Other School Districts Within Wisconsin | | | |
| 310 Transit of Aids | \$2,241.85 | \$3,388.95 | \$3,388.95 |
| 340 Payments for Services | \$637,868.98 | \$734,368.68 | \$901,659.68 |
| 380 Medical Service Reimbursements | \$0.00 | \$0.00 | \$0.00 |
| 390 Other Inter-district, Within Wisconsin | \$240.00 | \$5,826.45 | \$9,035.00 |
| Subtotal Other School Districts within Wisconsin | \$640,350.83 | \$743,584.08 | \$914,083.63 |
| 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 | \$1,000.00 | \$1,400.00 | \$1,500.00 |
| 530 Payments for Services from CCDEB | \$0.00 | \$0.00 | \$0.00 |
| 540 Payments for Services from CESA | \$2,000.00 | \$5,000.00 | \$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 | \$3,000.00 | \$6,400.00 | \$6,500.00 |
| State Sources | | | |
| 610 State Aid -- Categorical | \$81,574.00 | \$96,436.00 | \$96,436.00 |
| 620 State Aid -- General | \$5,412,091.00 | \$6,442,817.00 | \$6,551,261.00 |
| 630 DPI Special Project Grants | \$14,649.79 | \$6,912.33 | \$6,912.33 |
| 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 | \$3,055.31 | \$2,765.18 | \$2,765.18 |
| 690 Other Revenue | \$627,390.34 | \$782,242.56 | \$809,503.26 |
| Subtotal State Sources | \$6,138,760.44 | \$7,331,173.07 | \$7,466,877.77 |
| Federal Sources | | | |
| 710 Federal Aid - Categorical | \$122.40 | \$0.00 | \$0.00 |
| 720 Impact Aid | \$0.00 | \$0.00 | \$0.00 |
| 730 DPI Special Project Grants | \$377,063.21 | \$328,701.59 | \$523,411.67 |
| 750 IASA Grants | \$104,414.99 | \$97,276.05 | \$100,344.00 |
| 760 JTPA | \$0.00 | \$0.00 | \$0.00 |

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|--|------------------------|------------------------|------------------------|
| 770 Other Federal Revenue Through Local Units | \$0.00 | \$0.00 | \$0.00 |
| 780 Other Federal Revenue Through State | \$15,559.24 | \$219,017.57 | \$176,690.00 |
| 790 Other Federal Revenue - Direct | \$0.00 | \$88,870.25 | \$73,000.00 |
| Subtotal Federal Sources | \$497,159.84 | \$733,865.46 | \$873,445.67 |
| Other Financing Sources | | | |
| 850 Reorganization Settlement | \$0.00 | \$0.00 | \$0.00 |
| 860 Compensation, Fixed Assets | \$2,701.00 | \$16,250.00 | \$10,000.00 |
| 870 Long-Term Obligations | \$67,335.20 | \$429,207.39 | \$35,851.14 |
| Subtotal Other Financing Sources | \$70,036.20 | \$445,457.39 | \$45,851.14 |
| Other Revenues | | | |
| 960 Adjustments | \$16,837.98 | \$30,991.15 | \$30,425.02 |
| 970 Refund of Disbursement | \$16,821.89 | \$40,389.39 | \$50,389.00 |
| 980 Medical Service Reimbursement | \$0.00 | \$0.00 | \$0.00 |
| 990 Miscellaneous | \$16,855.94 | \$34,601.39 | \$20,000.00 |
| Subtotal Other Revenues | \$50,515.81 | \$105,981.93 | \$100,814.02 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | \$11,249,838.33 | \$12,619,252.00 | \$12,913,708.23 |
| EXPENDITURES & OTHER FINANCING USES | | | |
| Instruction | | | |
| 110 000 Undifferentiated Curriculum | \$2,023,130.70 | \$2,159,150.97 | \$2,336,736.29 |
| 120 000 Regular Curriculum | \$2,076,420.16 | \$2,227,027.27 | \$2,238,908.92 |
| 130 000 Vocational Curriculum | \$268,449.23 | \$271,070.40 | \$289,573.70 |
| 140 000 Physical Curriculum | \$280,792.14 | \$296,465.57 | \$300,497.90 |
| 160 000 Co-Curricular Activities | \$156,381.62 | \$262,493.69 | \$260,983.73 |
| 170 000 Other Special Needs | \$80.00 | \$2,539.12 | \$4,216.77 |
| Subtotal Instruction | \$4,805,253.85 | \$5,218,747.02 | \$5,430,917.31 |
| Support Sources | | | |
| 210 000 Pupil Services | \$342,978.18 | \$376,534.79 | \$387,839.86 |
| 220 000 Instructional Staff Services | \$452,045.97 | \$602,077.69 | \$706,870.39 |
| 230 000 General Administration | \$394,855.09 | \$481,644.91 | \$445,662.23 |
| 240 000 School Building Administration | \$432,311.81 | \$453,969.54 | \$569,096.96 |
| 250 000 Business Administration | \$1,834,931.56 | \$2,140,569.14 | \$2,663,648.65 |
| 260 000 Central Services | \$58,135.17 | \$64,515.41 | \$98,466.48 |
| 270 000 Insurance & Judgments | \$94,999.02 | \$100,835.63 | \$106,405.00 |
| 280 000 Debt Services | \$264,901.78 | \$670,794.26 | \$271,635.50 |
| 290 000 Other Support Services | \$385,563.01 | \$362,597.31 | \$381,787.96 |
| Subtotal Support Sources | \$4,260,721.59 | \$5,253,538.68 | \$5,631,413.03 |
| Non-Program Transactions | | | |
| 410 000 Inter-fund Transfers | \$815,292.10 | \$944,857.11 | \$979,361.00 |
| 430 000 Instructional Service Payments | \$1,232,502.76 | \$1,408,496.51 | \$1,347,367.00 |
| 490 000 Other Non-Program Transactions | \$3,744.37 | \$0.00 | \$0.00 |
| Subtotal Non-Program Transactions | \$2,051,539.23 | \$2,353,353.62 | \$2,326,728.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | \$11,117,514.67 | \$12,825,639.32 | \$13,389,058.34 |

| SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29) | Audited 2020-21 | Unaudited 2021-22 | Budget 2022-23 |
|--|----------------------------|------------------------------|---------------------------|
| 900 000 Beginning Fund Balance | \$380,750.07 | \$478,204.74 | \$661,412.28 |
| 900 000 Ending Fund Balance | \$478,204.74 | \$661,412.28 | \$661,412.28 |
| REVENUES & OTHER FINANCING SOURCES | \$172,355.18 | \$251,712.64 | \$0.00 |
| 100 000 Instruction | \$8,436.12 | \$4,828.80 | \$0.00 |
| 200 000 Support Services | \$64,264.49 | \$63,676.30 | \$0.00 |
| 400 000 Non-Program Transactions | \$2,199.90 | \$0.00 | \$0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | \$74,900.51 | \$68,505.10 | \$0.00 |

| SPECIAL EDUCATION FUND (FUND 27) | Audited 2020-21 | Unaudited 2021-22 | Budget 2022-23 |
|--|----------------------------|------------------------------|---------------------------|
| 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 | \$785,292.10 | \$914,857.11 | \$949,360.85 |
| 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 | \$344,798.00 | \$374,412.00 | \$382,893.26 |
| 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 | \$6,000.00 | \$3,825.70 | \$3,825.70 |
| Subtotal State Sources | \$350,798.00 | \$378,237.70 | \$386,718.96 |
| Federal Sources | | | |
| 710 Federal Aid - Categorical | \$0.00 | \$0.00 | \$0.00 |
| 730 DPI Special Project Grants | \$249,974.55 | \$255,581.31 | \$222,488.00 |
| 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 | \$129,680.94 | \$79,421.60 | \$79,421.60 |
| 790 Other Federal Revenue - Direct | \$0.00 | \$0.00 | \$0.00 |
| Subtotal Federal Sources | \$379,655.49 | \$335,002.91 | \$301,909.60 |
| Other Financing Sources | \$0.00 | \$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 |

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|--|----------------------------|------------------------------|---------------------------|
| 990 Miscellaneous | \$0.00 | \$2,640.00 | \$0.00 |
| Subtotal Other Revenues | \$0.00 | \$2,640.00 | \$0.00 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | \$1,515,745.59 | \$1,630,737.72 | \$1,637,989.41 |
| 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 | \$1,011,937.65 | \$1,056,737.41 | \$1,102,838.43 |
| 160 000 Co-Curricular Activities | \$0.00 | \$0.00 | \$0.00 |
| 170 000 Other Special Needs | \$0.00 | \$0.00 | \$0.00 |
| Subtotal Instruction | \$1,011,937.65 | \$1,056,737.41 | \$1,102,838.43 |
| Support Sources | | | |
| 210 000 Pupil Services | \$324,215.82 | \$309,675.25 | \$302,498.81 |
| 220 000 Instructional Staff Services | \$87,378.94 | \$91,779.03 | \$115,334.30 |
| 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 | \$23,743.68 | \$34,730.87 | \$36,317.87 |
| 260 000 Central Services | \$0.00 | \$0.00 | \$0.00 |
| 270 000 Insurance & Judgments | \$7,657.52 | \$7,233.15 | \$0.00 |
| 280 000 Debt Services | \$3,900.00 | \$0.00 | \$0.00 |
| 290 000 Other Support Services | \$300.00 | \$0.00 | \$0.00 |
| Subtotal Support Sources | \$447,195.96 | \$443,418.30 | \$454,150.98 |
| Non-Program Transactions | | | |
| 410 000 Inter-fund Transfers | \$0.00 | \$0.00 | \$0.00 |
| 430 000 Instructional Service Payments | \$56,512.00 | \$130,582.01 | \$81,000.00 |
| 490 000 Other Non-Program Transactions | \$99.98 | \$0.00 | \$0.00 |
| Subtotal Non-Program Transactions | \$56,611.98 | \$130,582.01 | \$81,000.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | \$1,515,745.59 | \$1,630,737.72 | \$1,637,989.41 |
| | | | |
| DEBT SERVICE FUND (FUNDS 38, 39) | | | |
| | Audited 2020-21 | Unaudited 2021-22 | Budget 2022-23 |
| 900 000 Beginning Fund Balance | \$1,894,762.11 | \$877,409.91 | \$838,827.52 |
| 900 000 ENDING FUND BALANCES | \$877,409.91 | \$838,827.52 | \$859,161.53 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | \$11,722,188.51 | \$1,918,429.31 | \$2,242,570.01 |
| 281 000 Long-Term Capital Debt | \$2,353,440.71 | \$1,957,011.70 | \$1,272,236.00 |
| 282 000 Refinancing | \$10,321,000.00 | \$0.00 | \$950,000.00 |
| 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 | \$0.00 | \$0.00 |
| 400 000 Non-Program Transactions | \$0.00 | \$0.00 | \$0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | \$12,739,540.71 | \$1,957,011.70 | \$2,222,236.00 |
| 842 000 INDEBTEDNESS, END OF YEAR | \$0.00 | \$0.00 | \$0.00 |

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|---|----------------------------|------------------------------|---------------------------|
| CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49) | | | |
| | Audited 2020-21 | Unaudited 2021-22 | Budget 2022-23 |
| 900 000 Beginning Fund Balance | \$45,536.00 | \$75,576.00 | \$31,358.28 |
| 900 000 Ending Fund Balance | \$75,576.00 | \$31,358.28 | \$61,558.28 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | \$30,040.00 | \$30,154.00 | \$30,200.00 |
| 100 000 Instructional Services | \$0.00 | \$0.00 | \$0.00 |
| 200 000 Support Services | \$0.00 | \$74,371.72 | \$0.00 |

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|--|---------------|--------------------|---------------|
| 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 | \$74,371.72 | \$0.00 |

| FOOD SERVICE FUND (FUND 50) | Audited 2020-21 | Unaudited 2021-22 | Budget 2022-23 |
|--|----------------------------|------------------------------|---------------------------|
| 900 000 Beginning Fund Balance | \$63,031.00 | \$47,020.29 | \$169,772.00 |
| 900 000 ENDING FUND BALANCE | \$47,020.29 | \$169,772.00 | \$181,164.86 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | \$473,669.80 | \$628,029.02 | \$559,759.76 |
| 200 000 Support Services | \$485,613.06 | \$503,486.31 | \$546,396.90 |
| 400 000 Non-Program Transactions | \$4,067.45 | \$1,791.00 | \$1,970.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | \$489,680.51 | \$505,277.31 | \$548,366.90 |

| COMMUNITY SERVICE FUND (FUND 80) | Audited 2020-21 | Unaudited 2021-22 | Budget 2022-23 |
|--|----------------------------|------------------------------|---------------------------|
| 900 000 Beginning Fund Balance | \$33,772.00 | \$31,370.45 | \$23,196.76 |
| 900 000 ENDING FUND BALANCE | \$31,370.45 | \$23,196.76 | \$8,495.05 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | \$11,048.00 | \$12,090.00 | \$12,000.00 |
| 200 000 Support Services | | \$0.00 | \$0.00 |
| 300 000 Community Services | \$13,449.55 | \$20,263.69 | \$26,701.71 |
| 400 000 Non-Program Transactions | \$0.00 | \$0.00 | \$0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | \$13,449.55 | \$20,263.69 | \$26,701.71 |

