

AMENDED BUDGET ADOPTION 2022-23 DECEMBER 2022

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	\$2,362,355.53
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	\$147,243.69
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	\$72,790.00
Subtotal Local Sources	\$3,850,015.21	\$3,252,790.07	\$3,653,379.69
Other School Districts Within Wisconsin			
310 Transit of Aids	\$2,241.85	\$3,388.95	\$9,424.00
340 Payments for Services	\$637,868.98	\$734,368.68	\$901,660.00
380 Medical Service Reimbursements	\$0.00	\$0.00	\$0.00
390 Other Inter-district, Within Wisconsin	\$240.00	\$5,826.45	\$3,000.00
Subtotal Other School Districts within Wisconsin	\$640,350.83	\$743,584.08	\$914,084.00
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	\$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	\$97,136.00
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	\$8,812.00
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	\$3,055.31	\$2,765.18	\$2,765.00
690 Other Revenue	\$627,390.34	\$782,242.56	\$806,903.00
Subtotal State Sources	\$6,138,760.44	\$7,331,173.07	\$7,466,877.00
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	\$376,167.98
750 IASA Grants	\$104,414.99	\$97,276.05	\$100,344.00
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	\$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	\$726,201.98

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	\$35,851.00
Subtotal Other Financing Sources	\$70,036.20	\$445,457.39	\$45,851.00
Other Revenues			
960 Adjustments	\$16,837.98	\$30,991.15	\$29,925.00
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	\$20,500.56
Subtotal Other Revenues	\$50,515.81	\$105,981.93	\$100,814.56
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	\$2,243,908.92
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	\$266,835.04
170 000 Other Special Needs	\$80.00	\$2,539.12	\$1,880.00
Subtotal Instruction	\$4,805,253.85	\$5,218,747.02	\$5,439,431.85
Support Sources			
210 000 Pupil Services	\$342,978.18	\$376,534.79	\$397,010.72
220 000 Instructional Staff Services	\$452,045.97	\$602,077.69	\$649,659.28
230 000 General Administration	\$394,855.09	\$481,644.91	\$449,912.23
240 000 School Building Administration	\$432,311.81	\$453,969.54	\$572,596.96
250 000 Business Administration	\$1,834,931.56	\$2,140,569.14	\$2,424,148.65
260 000 Central Services	\$58,135.17	\$64,515.41	\$98,480.19
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	\$376,787.96
Subtotal Support Sources	\$4,260,721.59	\$5,253,538.68	\$5,346,636.49
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	\$1,441,713.00
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	\$2,421,074.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$11,117,514.67	\$12,825,639.32	\$13,207,142.34

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	\$949,360.41

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	\$382,893.00
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	\$6,000.00	\$3,825.70	\$3,826.00
Subtotal State Sources	\$350,798.00	\$378,237.70	\$386,719.00
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	\$79,422.00
790 Other Federal Revenue - Direct	\$0.00	\$0.00	\$0.00
Subtotal Federal Sources	\$379,655.49	\$335,002.91	\$301,910.00
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
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	\$1,120,637.22
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	\$1,120,637.22
Support Sources			
210 000 Pupil Services	\$324,215.82	\$309,675.25	\$299,498.81
220 000 Instructional Staff Services	\$87,378.94	\$91,779.03	\$91,840.03
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	\$25,317.87
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	\$416,656.71
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	\$100,695.48
490 000 Other Non-Program Transactions	\$99.98	\$0.00	\$0.00
Subtotal Non-Program Transactions	\$56,611.98	\$130,582.01	\$100,695.48
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

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
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
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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