

2022-2023 Budget Breakdown - Fund 10 Expenditures

	2021-2022 Budget	2022-2023 Budget	% Increase or (Decrease)	Detailed Description
Instruction				
110 000 Undifferentiated Curriculum	\$ 2,103,494	\$ 2,180,386	3.66%	Elementary Staff Salary and Benefits, Elementary Supplies Budgets
120 000 Regular Curriculum	\$ 3,482,487	\$ 3,619,878	3.95%	Art, English, Spanish, Math, Music, Science, Social Studies Staff Salary and Benefits, Middle School and High School General Classroom Budgets
130 000 Vocational Curriculum	\$ 689,035	\$ 715,259	3.81%	Agriculture, Business, Technology & Building Trade Staff Salary & Classroom Budgets
140 000 Physical Curriculum	\$ 492,054	\$ 510,066	3.66%	Physical Education Staff and Classroom Budgets
160 000 Co-Curricular Activities	\$ 376,051	\$ 395,203	5.09%	
170 000 Other Special Needs	\$ 327,892	\$ 340,465	3.83%	Reading Specialist, Alternative Education, English Language Learner, and Classroom Budgets
Support Sources				
210 000 Pupil Services	\$ 549,941	\$ 570,607	3.76%	Counselors, Nursing, Social Worker, School Psychologists, Speech & Language, School Psychologist Salary and Benefits, Supplies Budgets related to departments
220 000 Instructional Staff Services	\$ 1,262,128	\$ 1,302,147	3.17%	Interventionists (Small Group Reading & Math), Curriculum & Instruction, Library Staff Salary and Benefits, and related supplies budgets
230 000 General Administration	\$ 492,093	\$ 507,848	3.20%	Board of Education Expenses, Contracted Special Services (Audiologist, Orientation & Mobility, Vision), District Administrator, Admin Assistant, Background Checks, Job Postings
240 000 School Building Administration	\$ 746,317	\$ 773,643	3.66%	Building Principals, Building Secretaries & Supplies
250 000 Business Administration	\$ 3,861,990	\$ 3,959,032	2.51%	Energy Efficiency Projects, District Maintenance & Supplies, Parking Lot Repairs/Updates, Dashir (Custodial/Building & Grounds), Lamers (Transportation), Utilities, Phones, Business Office Staff, Gas for Vehicles, Safety Grant, Lawnmowing, Snow Plowing/Removal,
270 000 Insurance & Judgments	\$ 125,475	\$ 127,985	2.00%	Liability, Property, Worker's Compensation Insurance & Insurance Deductibles
280 000 Debt Services	\$ -			
290 000 Other Support Services	\$ 22,500	\$ 23,558	4.70%	
Non-Program Transactions				
410 000 Inter-fund Transfers	\$ 2,131,856	\$ 2,218,298	4.05%	2021-2022: Transfer to Special Education (Fund 27) total IS \$2,151,792; Food Service (Fund 50) total is \$66,506.
430 000 Instructional Service Payments	\$ 1,277,040	\$ 1,348,021	5.56%	Open Enrollment Out
General Fund (Less Transfers - Fund 27 & 50)	\$ 15,808,497	\$ 16,374,098	3.58%	
TOTAL	\$ 17,940,353	\$ 18,592,396	3.63%	

Preliminary Budget April 2022

2022-2023 Budget Breakdown - Fund 10 Revenue

CODE & DESCRIPTION	2021-2022 Budget	2022-2023 Budget	% Increase or (Decrease)	Detailed Description
Transfers-In (Source 100)	\$ -		0.00%	
Local Sources (Source 200)	\$ 10,193,158	\$ 10,228,568	0.35%	Taxes (Includes Operating Referendum), Resale Items, Game Receipts, Building Rentals, Fees
Inter-district Payments (Source 300 + 400)	\$ 500,000	\$ 624,200	24.84%	Open Enrollment In
Intermediate Sources (Source 500)	\$ 9,508	\$ 9,508	0.00%	Carl Perkins Grant (Career & Technical Education)
State Sources (Source 600)	\$ 7,092,209	\$ 6,725,770	-5.17%	General Aid, Categorical Aid, Payment in Lieu of Taxes (PILT), Computer Aid, Common School Fund Aid
Federal Sources (Source 700)	\$ 226,139	\$ 1,403,777	520.76%	Title Grants - ESSER (COVID Relief) Money included here
All Other Sources (Source 800 + 900)	\$ 18,500	\$ 18,500	0.00%	Insurance Credits, Focus on Energy
TOTAL	\$ 18,039,514	\$ 19,010,323	5.38%	Preliminary Budget - April 2022
<i>Fund 10 Expenditure Total</i>	\$ 17,940,353	\$ 18,592,396	3.63%	
Surplus/Deficit	\$ 99,161	\$ 417,927		

2022-2023 Budget Breakdown - Fund 27 - Expenditures

	2021-2022 Budget	2022-2023 Budget	% Increase or (Decrease)	Detailed Description
150 000 Special Education Curriculum	\$ 2,421,276	\$ 2,549,375	5.29%	<i>Special Education Teacher & Assistant Salary and Benefits, Special Education Classroom Budgets.</i>
210 000 Pupil Services	\$ 548,809	\$ 566,745	3.27%	<i>Counselors, Nursing, Social Worker, School Psychologists, Speech & Language, School Psychologist Salary and Benefits</i>
220 000 Instructional Staff Services	\$ 36,770	\$ 38,366	4.34%	<i>Special Ed Secretary Salary and Benefits</i>
230 000 General Administration	\$ 30,600	\$ 31,212	2.00%	
250 000 Business Administration	\$ 239,700	\$ 244,494	2.00%	<i>Special Education Transportation (Lamers)</i>
430 000 Instructional Service Payments	\$ 95,100	\$ 97,308	2.32%	<i>Special Education Outside Placement/Tuition, Contracted CESA Services</i>
TOTAL	\$ 3,372,255	\$ 3,527,500	4.60%	Preliminary Budget - April 2022

2022-2023 Budget Breakdown - Fund 27 - Revenues

	2021-2022 Budget	2022-2023 Budget	% Increase or (Decrease)	Detailed Description
Transfers-In (Source 100)	\$ 2,090,509	\$ 2,145,843	2.65%	<i>Fund 10 Transfer</i>
Local Sources (Source 200)	\$ -			
Inter-district Payments (Source 300 + 400)	\$ -			
Intermediate Sources (Source 500)	\$ 12,000	\$ 12,000	0.00%	
State Sources (Source 600)	\$ 805,000	\$ 856,451	6.39%	<i>Special Education State Aid (30%)</i>
Federal Sources (Source 700)	\$ 513,206	\$ 513,206	0.00%	<i>Flow Through Grants and Medicaid Reimbursement</i>
All Other Sources (Source 800 + 900)	\$ -			
TOTAL	\$ 3,420,715	\$ 3,527,500	3.12%	Preliminary Budget - April 2022

2022-2023 Budget Breakdown - Fund 50 - Expenditures

	2021-2022 Budget	2022-2023 Budget	% Increase or (Decrease)	Detailed Description
100 Salaries	\$ 191,583	\$ 168,587	-12.00%	
200 Benefits	\$ 81,163	\$ 79,167	-2.46%	
300 Purchased Services	\$ 26,100	\$ 26,622	2.00%	Maintenance & Repairs, Commodity Handling Expenses
400 Non-Capital Objects	\$ 202,500	\$ 293,100	44.74%	Food, Supplies; Current Actuals (4/7/22) total \$225,000 for food supplies
900 Other Objects	\$ 1,500	\$ 1,530	2.00%	
TOTAL	\$ 502,846.00	\$ 569,006.00	13.16%	Preliminary Budget - April 2022

2022-2023 Budget Breakdown - Fund 50 - Revenues

	2021-2022 Budget	2022-2023 Budget	% Increase or (Decrease)	Detailed Description
Transfers-In (Source 100)	\$ 41,346	\$ 66,506	60.85%	Fund 10 Transfer
Local Sources (Source 200)	\$ 139,000	\$ 243,250	75.00%	Sales
State Sources (Source 600)	\$ 15,500	\$ 15,500	0.00%	Categorical Aid
Federal Sources (Source 700)	\$ 307,000	\$ 243,750	-20.60%	Federal Aid: National School Lunch Program
All Other Sources (Source 800 + 900)	\$ -			
TOTAL	\$ 502,846	\$ 569,006	13.16%	Preliminary Budget - April 2022

Note: Prior to COVID our Actual Expenditures in Fund 50 were:

2018-2019 \$ 559,080

1.78%

2022-2023 Budget Breakdown - Fund 21 - Revenues & Expenditures

	2021-2022 Budget	2022-2023 Budget	% Increase or (Decrease)	Detailed Description
Fund 21 Revenues	\$ 25,000	\$ 25,000	0.00%	<i>Fund 21 is used to account for gifts and donations.</i>
Fund 21 Expenditures	\$ 25,000	\$ 25,000	0.00%	

2022-2023 Budget Breakdown - Fund 38 - Revenues & Expenditures

	2021-2022 Budget	2022-2023 Budget	% Increase or (Decrease)	Detailed Description
Fund 38 Revenues	\$ 172,722	\$ 172,722	0.00%	<i>Fund 38 is used to account for non-referendum debt service. State Trust Fund loan to pay the Wisconsin Retirement System unfunded Liability. Last payment scheduled for March 2027</i>
Fund 38 Expenditures	\$ 172,722	\$ 172,722	0.00%	

2022-2023 Budget Breakdown - Fund 49 - Revenues & Expenditures

	2021-2022 Budget	2022-2023 Budget	% Increase or (Decrease)	Detailed Description
Fund 49 Revenues	\$ 500	\$ 500	0.00%	<i>Expense = Stadium Investment Project; Current Balance (4/7/2022) is ~\$910,000.</i>
Fund 49 Expenditures	\$ -	\$ 250,000	#DIV/0!	

2022-2023 Budget Breakdown - Fund 80 - Revenues & Expenditures

	2021-2022 Budget	2022-2023 Budget	% Increase or (Decrease)	Detailed Description
Fund 80 Revenues	\$ 95,793	\$ 97,346	1.62%	<i>Fund 80 is used to report activities for community use. Includes Middle School Co-Curricular Activities, Musical, School Fair, RVTV, e-school Network</i>
Fund 80 Expenditures	\$ 95,793	\$ 97,346	1.62%	

Preliminary Budget - April 2022