

2022-2023 Budget Breakdown - Fund 10 Expenditures

	2021-2022 Actual	2022-2023 Budget	% Increase or (Decrease)	<i>Detailed Description</i>
Instruction				
110 000 Undifferentiated Curriculum	\$ 2,213,146	\$ 2,192,072	-0.95%	<i>Elementary Staff Salary and Benefits, Elementary Supplies Budgets</i>
120 000 Regular Curriculum	\$ 3,427,410	\$ 3,550,076	3.58%	<i>Art, English, Spanish, Math, Music, Science, Social Studies Staff Salary and Benefits, Middle School and High School General Classroom Budgets</i>
130 000 Vocational Curriculum	\$ 681,710	\$ 713,554	4.67%	<i>Agriculture, Business, Technology & Building Trade Staff Salary & Classroom Budgets</i>
140 000 Physical Curriculum	\$ 491,346	\$ 533,059	8.49%	<i>Physical Education Staff and Classroom Budgets</i>
160 000 Co-Curricular Activities	\$ 404,772	\$ 425,917	5.22%	
170 000 Other Special Needs	\$ 306,096	\$ 323,522	5.69%	<i>Reading Specialist, Alternative Education, English Language Learner, and Classroom Budgets</i>
Support Sources				
210 000 Pupil Services	\$ 565,893	\$ 575,880	1.76%	<i>(*Required Recoding of Staff per WI DPI) Counselors, Nursing, Social Worker, School Psychologists, Speech & Language, School Psychologist Salary and Benefits, Supplies Budgets related to departments</i>
220 000 Instructional Staff Services	\$ 1,207,907	\$ 1,332,009	10.27%	<i>(*Required Recoding of Staff per WI DPI) Interventionists (Small Group Reading & Math), Curriculum & Instruction, Library Staff Salary and Benefits, and related supplies budgets</i>
230 000 General Administration	\$ 488,306	\$ 481,705	-1.35%	<i>Board of Education Expenses, District Administrator, Admin Assistant, Background Checks, Job Postings</i>
240 000 School Building Administration	\$ 742,714	\$ 770,158	3.70%	<i>Building Principals, Building Secretaries & Supplies</i>
250 000 Business Administration	\$ 4,063,822	\$ 4,186,956	3.03%	<i>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,</i>
270 000 Insurance & Judgments	\$ 128,184	\$ 169,566	32.28%	<i>Liability, Property, Worker's Compensation Insurance & Insurance Deductible, Cyberinsurance</i>
280 000 Debt Services	\$ -			
290 000 Other Support Services	\$ 26,944	\$ 25,000	-7.21%	<i>COBRA Health Insurance Former Employees (\$ In & \$ Out)</i>
Non-Program Transactions				
410 000 Inter-fund Transfers	\$ 1,850,625	\$ 2,168,076	17.15%	<i>2022-2023: Transfer is to Special Education Fund 27; no transfer to Fund 50 required.</i>
430 000 Instructional Service Payments	\$ 1,221,260	\$ 1,421,976	16.44%	<i>Open Enrollment Out</i>
General Fund (Less Transfers)	\$ 15,969,512	\$ 16,701,449	4.58%	
TOTAL	\$ 17,820,136	\$ 18,869,525	5.89%	

Posted Budget October 10, 2022

2022-2023 Budget Breakdown - Fund 10 Revenue

<i>CODE & DESCRIPTION</i>	2021-2022 Actual	2022-2023 Budget	% Increase or (Decrease)	<i>Detailed Description</i>
Transfers-In (Source 100)	\$ -		0.00%	
Local Sources (Source 200)	\$ 10,281,594	\$ 10,253,687	-0.27%	<i>Taxes (Includes Operating Referendum), Resale Items, Game Receipts, Building Rentals, Fees</i>
Inter-district Payments (Source 300 + 400)	\$ 567,811	\$ 566,336	-0.26%	<i>Open Enrollment In</i>
Intermediate Sources (Source 500)	\$ 9,911	\$ 9,000	-9.20%	<i>Carl Perkins Grant (Career & Technical Education)</i>
State Sources (Source 600)	\$ 7,317,548	\$ 6,699,413	-8.45%	<i>General Aid, Categorical Aid, Payment in Lieu of Taxes (PILT), Computer Aid, Common School Fund Aid</i>
Federal Sources (Source 700)	\$ 608,049	\$ 1,530,508	151.71%	<i>Title Grants - ESSER (COVID) Grant Money</i>
All Other Sources (Source 800 + 900)	\$ 77,048	\$ 22,000	-71.45%	<i>Insurance Credits, Focus on Energy</i>
TOTAL	\$ 18,861,962	\$ 19,080,944	1.16%	Posted Budget October 10, 2022
<i>Fund 10 Expenditure Total</i>	\$ 17,820,136	\$ 18,869,525	5.89%	
Surplus/Deficit	\$ 1,041,825	\$ 211,419		

2022-2023 Budget Breakdown - Fund 27 - Expenditures

	2021-2022 Actual	2022-2023 Budget	% Increase or (Decrease)	Detailed Description
150 000 Special Education Curriculum	\$ 2,219,029	\$ 2,482,765	11.89%	Special Education Teacher & Assistant Salary and Benefits, Special Education Classroom Budgets.
210 000 Pupil Services	\$ 529,727	\$ 434,828	-17.91%	(*Required Recoding of Staff per WI DPI) Counselors, Nursing, Social Worker, School Psychologists, Speech & Language, School Psychologist Salary and Benefits
220 000 Instructional Staff Services	\$ 34,063	\$ 176,424	417.93%	(*Required Recoding of Staff per WI DPI) Special Ed Support and Administrative Salary and Benefits
230 000 General Administration	\$ 5,536	\$ 10,000	80.64%	
250 000 Business Administration	\$ 183,088	\$ 250,000	36.55%	Special Education Transportation (Lamers)
270 000 Insurance & Judgments	\$ 10,497	\$ 10,500	0.03%	Worker's Compensation Insurance
430 000 Instructional Service Payments	\$ 197,594	\$ 146,500	-25.86%	Special Education Outside Placement/Tuition, Contracted CESA Services
TOTAL	\$ 3,179,533	\$ 3,511,017	10.43%	Posted Budget October 10, 2022

2022-2023 Budget Breakdown - Fund 27 - Revenues

	2021-2022 Actual	2022-2023 Budget	% Increase or (Decrease)	Detailed Description
Transfers-In (Source 100)	\$ 1,850,625	\$ 2,168,076	17.15%	Fund 10 Transfer
Local Sources (Source 200)	\$ -			
Inter-district Payments (Source 300 + 400)	\$ -			
Intermediate Sources (Source 500)	\$ 12,164	\$ 12,000	-1.35%	State Aid through CESA
State Sources (Source 600)	\$ 728,551	\$ 862,463	18.38%	Special Education State Aid (30%)
Federal Sources (Source 700)	\$ 588,194	\$ 468,478	-20.35%	Flow Through Grants and Medicaid Reimbursement
All Other Sources (Source 800 + 900)	\$ -			
TOTAL	\$ 3,179,533	\$ 3,511,017	10.43%	Posted Budget October 10, 2022

2022-2023 Budget Breakdown - Fund 50 - Expenditures

	2021-2022 Actual	2022-2023 Budget	% Increase or (Decrease)	Detailed Description
100 Salaries	\$ 217,716	\$ 210,101	-3.50%	
200 Benefits	\$ 84,004	\$ 72,765	-13.38%	
300 Purchased Services	\$ 28,721	\$ 26,622	-7.31%	Maintenance & Repairs, Commodity Handling Expenses
400 Non-Capital Objects	\$ 328,183	\$ 227,600	-30.65%	Food and Supplies
900 Other Objects	\$ 374	\$ 1,530	308.57%	Professional Development and Admin Fees
TOTAL	\$ 658,998	\$ 538,618	-18.27%	Posted Budget October 10, 2022

2022-2023 Budget Breakdown - Fund 50 - Revenues

	2021-2022 Actual	2022-2023 Budget	% Increase or (Decrease)	Detailed Description
Transfers-In (Source 100)	\$ -	\$ -		Fund 10 Transfer
Local Sources (Source 200)	\$ 33,970	\$ 242,000	612.39%	Sales
State Sources (Source 600)	\$ 13,902	\$ 15,500	11.50%	Categorical Aid
Federal Sources (Source 700)	\$ 780,920	\$ 252,000	-67.73%	Federal Aid: National School Lunch Program
All Other Sources (Source 800 + 900)	\$ 818	\$ -		
TOTAL	\$ 829,610	\$ 509,500	-38.59%	Posted Budget October 10, 2022
Surplus/Deficit	\$ 170,612	\$ (29,118)		

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

2018-2019 \$ 559,080

-8.87%

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

	2021-2022 Actual	2022-2023 Budget	% Increase or (Decrease)	Detailed Description
Fund 21 Revenues	\$ 841,367	\$ 25,000	-97.03%	<i>Fund 21 is used to account for gifts and donations. Activity accounts were moved from Fund 60 to 21 during 2021-2022.</i>
Fund 21 Expenditures	\$ 386,995	\$ 25,500	-93.41%	

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

	2021-2022 Actual	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 Actual	2022-2023 Budget	% Increase or (Decrease)	Detailed Description
Fund 49 Revenues	\$ 3,275	\$ 9,000	174.81%	<i>Funds designated for building and ground improvements only.</i>
Fund 49 Expenditures	\$ 250,000	\$ 13,500	-94.60%	

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

	2021-2022 Actual	2022-2023 Budget	% Increase or (Decrease)	Detailed Description
Fund 80 Revenues	\$ 94,700	\$ 98,829	4.36%	<i>Fund 80 is used to report activities for community use. Includes Middle School Co-Curricular Activities, Musical, School Fair, RVTV</i>
Fund 80 Expenditures	\$ 94,700	\$ 98,829	4.36%	

Posted Budget October 10, 2022