

2023-2024 Budget Breakdown - Fund 10 Expenditures

	2022-2023 Budget	2023-2024 Budget	% Increase or (Decrease)	Detailed Description
Instruction				
110 000 Undifferentiated Curriculum	2,192,072	2,251,771	2.7%	Elementary Staff Salary and Benefits, Elementary Supplies Budgets
120 000 Regular Curriculum	3,550,076	3,715,189	4.7%	Art, English, Spanish, Math, Music, Science, Social Studies Staff Salary and Benefits, Middle School and High School General Classroom Budgets
130 000 Vocational Curriculum	713,554	746,068	4.6%	Agriculture, Business, Technology & Building Trade Staff Salary & Classroom Budgets
140 000 Physical Curriculum	533,059	557,855	4.7%	Physical Education Staff and Classroom Budgets
160 000 Co-Curricular Activities	425,917	439,351	3.2%	
170 000 Other Special Needs	323,522	338,097	4.5%	Reading Specialist, Alternative Education, English Language Learner, and Classroom Budgets
Support Sources				
210 000 Pupil Services	575,880	573,555	-0.40%	Counselors, Nursing, Social Worker, School Psychologists, Speech & Language, School Psychologist Salary and Benefits, Supplies Budgets related to departments
220 000 Instructional Staff Services	1,312,446	1,349,166	2.80%	Interventionists (Small Group Reading & Math), Curriculum & Instruction, Library Staff Salary and Benefits, and related supplies budgets
230 000 General Administration	481,705	495,174	2.80%	Board of Education Expenses, Contracted Special Services (Audiologist, Orientation & Mobility, Vision), District Administrator, Admin Assistant, Background Checks, Job Postings
240 000 School Building Administration	770,158	805,449	4.58%	Building Principals, Building Secretaries & Supplies
250 000 Business Administration	4,223,908	4,102,584	-2.87%	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	169,566	172,957	2.00%	Liability, Property, Worker's Compensation Insurance & Insurance Deductibles
280 000 Debt Services	25,000	26,000		
290 000 Other Support Services				
Non-Program Transactions				
410 000 Inter-fund Transfers	2,187,639	2,339,301	6.93%	Transfer to Special Education (Fund 27) total is \$2,291,909.; Food Service (Fund 50) total is \$47,391.86
430 000 Instructional Service Payments	1,421,976	1,406,336	-1.10%	Open Enrollment Out
General Fund (Less Transfers - Fund 27 & 50)	\$ 16,718,838	\$ 16,979,552	1.56%	
TOTAL	\$ 18,906,477	\$ 19,318,853	2.18%	

Preliminary Budget May 2023

2023-2024 Budget Breakdown - Fund 10 Revenue

<i>CODE & DESCRIPTION</i>	2022-2023 Budget	2023-2024 Budget	% Increase or (Decrease)	<i>Detailed Description</i>
Transfers-In (Source 100)	\$ -		0.00%	
Local Sources (Source 200)	\$ 9,936,925	\$ 10,953,983	10.24%	<i>Taxes (Includes Operating Referendum), Resale Items, Game Receipts, Building Rentals, Fees</i>
Inter-district Payments (Source 300 + 400)	\$ 566,336	\$ 550,184	-2.85%	<i>Open Enrollment In</i>
Intermediate Sources (Source 500)	\$ 9,000	\$ 9,000	0.00%	<i>Carl Perkins Grant (Career & Technical Education)</i>
State Sources (Source 600)	\$ 6,841,708	\$ 6,368,809	-6.91%	<i>General Aid, Categorical Aid, Payment in Lieu of Taxes (PILT), Computer Aid, Common School Fund Aid</i>
Federal Sources (Source 700)	\$ 1,530,508	\$ 630,508	-58.80%	<i>Title Grants. Decrease due to ESSER/COVID grant money expiration.</i>
All Other Sources (Source 800 + 900)	\$ 22,000	\$ 22,000	0.00%	<i>Insurance Credits, Focus on Energy</i>
TOTAL	\$ 18,906,477	\$ 18,534,484	-1.97%	Preliminary Budget May 2023
<i>Fund 10 Expenditure Total</i>	\$ 18,906,477	\$ 19,318,853	2.18%	
Surplus/Deficit	\$ -	\$ (784,369)		

2023-2024 Budget Breakdown - Fund 27 - Expenditures

	2022-2023 Budget	2023-2024 Budget	% Increase or (Decrease)	Detailed Description
150 000 Special Education Curriculum	\$ 2,522,765	\$ 2,598,703	3.01%	<i>Special Education Teacher & Assistant Salary and Benefits, Special Education Classroom Budgets.</i>
210 000 Pupil Services	\$ 434,828	\$ 453,886	4.38%	<i>Counselors, Nursing, Social Worker, School Psychologists, Speech & Language, School Psychologist Salary and Benefits</i>
220 000 Instructional Staff Services	\$ 195,987	\$ 204,500	4.34%	<i>Director of Special Education, Secretary, CESA Contract</i>
230 000 General Administration	\$ 10,000	\$ 10,200	2.00%	
250 000 Business Administration	\$ 260,500	\$ 265,710	2.00%	<i>Special Education Transportation (Lamers)</i>
430 000 Instructional Service Payments	\$ 106,500	\$ 149,430	40.31%	<i>Special Education Outside Placement/Tuition, Contracted CESA Services</i>
TOTAL	\$ 3,530,580	\$ 3,682,429	4.30%	<i>Preliminary Budget May 2023</i>

2023-2024 Budget Breakdown - Fund 27 - Revenues

	2022-2023 Budget	2023-2024 Budget	% Increase or (Decrease)	Detailed Description
Transfers-In (Source 100)	\$ 2,187,639	\$ 2,291,909	4.77%	<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)	\$ 862,463	\$ 910,042	5.52%	<i>Special Education State Aid (30%)</i>
Federal Sources (Source 700)	\$ 468,478	\$ 468,478	0.00%	<i>Flow Through Grants and Medicaid Reimbursement</i>
All Other Sources (Source 800 + 900)	\$ -			
TOTAL	\$ 3,530,580	\$ 3,682,429	4.30%	<i>Preliminary Budget May 2023</i>

2023-2024 Budget Breakdown - Fund 50 - Expenditures

	2022-2023 Budget	2023-2024 Budget	% Increase or (Decrease)	Detailed Description
100 Salaries	\$ 210,101	\$ 219,556	4.50%	
200 Benefits	\$ 72,765	\$ 76,469	5.09%	
300 Purchased Services	\$ 26,622	\$ 27,154	2.00%	Maintenance & Repairs, Commodity Handling Expenses
400 Non-Capital Objects	\$ 227,600	\$ 232,152	2.00%	
900 Other Objects	\$ 1,530	\$ 1,561	2.00%	
TOTAL	\$ 538,618	\$ 556,892	3.39%	Preliminary Budget May 2023

2023-2024 Budget Breakdown - Fund 50 - Revenues

	2022-2023 Budget	2023-2024 Budget	% Increase or (Decrease)	Detailed Description
Transfers-In (Source 100)	\$ 29,118	\$ 47,392	62.76%	Fund 10 Transfer
Local Sources (Source 200)	\$ 242,000	\$ 242,000	0.00%	Sales
State Sources (Source 600)	\$ 15,500	\$ 15,500	0.00%	Categorical Aid
Federal Sources (Source 700)	\$ 252,000	\$ 252,000	0.00%	Federal Aid: National School Lunch Program
All Other Sources (Source 800 + 900)	\$ -			
TOTAL	\$ 538,618	\$ 556,892	3.39%	Preliminary Budget May 2023

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

2018-2019 \$ 559,080

-0.39%

2023-2024 Budget Breakdown - Fund 21 - Revenues & Expenditures

	2022-2023 Budget	2023-2024 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	\$ 25,500	\$ 26,010	2.00%	

2023-2024 Budget Breakdown - Fund 38 - Revenues & Expenditures

	2022-2023 Budget	2023-2024 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%	

2023-2024 Budget Breakdown - Fund 49 - Revenues & Expenditures

	2022-2023 Budget	2023-2024 Budget	% Increase or (Decrease)	Detailed Description
Fund 49 Revenues	\$ 9,000	\$ 10,000	11.11%	<i>Revenue expected from interest; Expenditures for Facility Study.</i>
Fund 49 Expenditures	\$ 13,500	\$ -	-100.00%	

2023-2024 Budget Breakdown - Fund 80 - Revenues & Expenditures

	2022-2023 Budget	2023-2024 Budget	% Increase or (Decrease)	Detailed Description
Fund 80 Revenues	\$ 98,829	\$ 102,014	3.22%	<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	\$ 98,829	\$ 102,014	3.22%	

Preliminary Budget May 2023