

2024-2025 Budget Breakdown - Fund 10 Expenditures

	2023-2024 Budget	2024-2025 Budget	% Increase or (Decrease)	Detailed Description
Instruction				
110 000 Undifferentiated Curriculum	\$ 2,251,771	\$ 2,405,884	6.8%	Elementary Staff Salary and Benefits, Elementary Supplies Budgets
120 000 Regular Curriculum	\$ 3,715,189	\$ 3,871,139	4.2%	Art, English, Spanish, Math, Music, Science, Social Studies Staff Salary and Benefits, Middle School and High School General Classroom Budgets
130 000 Vocational Curriculum	\$ 746,068	\$ 775,907	4.0%	Agriculture, Business, Technology & Building Trade Staff Salary & Classroom Budgets
140 000 Physical Curriculum	\$ 557,855	\$ 580,168	4.0%	Physical Education Staff and Classroom Budgets
160 000 Co-Curricular Activities	\$ 439,351	\$ 456,924	4.0%	
170 000 Other Special Needs	\$ 338,097	\$ 345,022	2.0%	Reading Specialist, Alternative Education, English Language Learner, and Classroom Budgets
Support Sources				
210 000 Pupil Services	\$ 573,555	\$ 598,557	4.36%	Counselors, Nursing, Social Worker, School Psychologists, Speech & Language, School Psychologist Salary and Benefits, Supplies Budgets related to departments
220 000 Instructional Staff Services	\$ 1,349,166	\$ 1,403,133	4.00%	Interventionists (Small Group Reading & Math), Curriculum & Instruction, Library Staff Salary and Benefits, and related supplies budgets
230 000 General Administration	\$ 495,174	\$ 514,979	4.00%	Board of Education Expenses, Contracted Special Services (Audiologist, Orientation & Mobility, Vision), District Administrator, Admin Assistant, Background Checks, Job Postings
240 000 School Building Administration	\$ 805,449	\$ 885,994	10.00%	Building Principals, Building Secretaries & Supplies
250 000 Business Administration	\$ 4,102,584	\$ 4,240,690	3.37%	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	\$ 172,957	\$ 179,876	4.00%	Liability, Property, Worker's Compensation Insurance & Insurance Deductibles
280 000 Debt Services	\$ 26,000	\$ 26,000	0.00%	
290 000 Other Support Services				
Non-Program Transactions				
410 000 Inter-fund Transfers	\$ 2,339,301	\$ 2,436,016	4.13%	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	\$ 1,406,336	\$ 1,462,589	4.00%	Open Enrollment Out
General Fund (Less Transfers - Fund 27 & 50)	\$16,979,552	\$17,746,862	4.52%	
TOTAL	\$19,318,853	\$20,182,878	4.47%	

Preliminary Budget May 2024

2024-2025 Budget Breakdown - Fund 10 Revenue

<i>CODE & DESCRIPTION</i>	2023-2024 Budget	2024-2025 Budget	% Increase or (Decrease)	<i>Detailed Description</i>
Transfers-In (Source 100)	\$ -		0.00%	
Local Sources (Source 200)	\$ 10,953,983	\$ 12,444,513	13.61%	<i>Taxes (Includes Operating Referendum), Resale Items, Game Receipts, Building Rentals, Fees</i>
Inter-district Payments (Source 300 + 400)	\$ 550,184	\$ 635,160	15.45%	<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)	\$ 6,368,809	\$ 7,059,715	10.85%	<i>General Aid, Categorical Aid, Payment in Lieu of Taxes (PILT), Computer Aid, Common School Fund Aid</i>
Federal Sources (Source 700)	\$ 630,508	\$ 372,129	-40.98%	<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	\$ 18,534,484	\$ 20,542,517	10.83%	Preliminary Budget May 2024
<i>Fund 10 Expenditure Total</i>	\$ 19,318,853	\$ 20,182,878	4.47%	
Surplus/Deficit	\$ (784,369)	\$ 359,639		

2024-2025 Budget Breakdown - Fund 27 - Expenditures

	2023-2024 Budget	2024-2025 Budget	% Increase or (Decrease)	Detailed Description
150 000 Special Education Curriculum	\$ 2,705,250	\$ 2,706,500	0.05%	<i>Special Education Teacher & Assistant Salary and Benefits, Special Education Classroom Budgets.</i>
210 000 Pupil Services	\$ 472,495	\$ 413,492	-12.49%	<i>Counselors, Nursing, Social Worker, School Psychologists, Speech & Language, School Psychologist Salary and Benefits</i>
220 000 Instructional Staff Services	\$ 212,885	\$ 210,859	-0.95%	<i>Director of Special Education, Secretary, CESA Contract</i>
230 000 General Administration	\$ 10,608	\$ 10,200	-3.85%	
250 000 Business Administration	\$ 276,604	\$ 255,000	-7.81%	<i>Special Education Transportation (Lamers)</i>
430 000 Instructional Service Payments	\$ 149,430	\$ 128,630	-13.92%	<i>Special Education Outside Placement/Tuition, Contracted CESA Services</i>
TOTAL	\$ 3,827,272	\$ 3,724,681	-2.68%	Preliminary Budget May 2024

2024-2025 Budget Breakdown - Fund 27 - Revenues

	2023-2024 Budget	2024-2025 Budget	% Increase or (Decrease)	Detailed Description
Transfers-In (Source 100)	\$ 2,291,909	\$ 2,145,082	-6.41%	<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)	\$ 910,042	\$ 1,034,894	13.72%	<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	\$ 3,682,429	\$ 3,660,454	-0.60%	Preliminary Budget May 2024

\$ 64,227

2024-2025 Budget Breakdown - Fund 50 - Expenditures

	2023-2024 Budget	2024-2025 Budget	% Increase or (Decrease)	Detailed Description
100 Salaries	\$ 219,556	\$ 236,415	7.68%	
200 Benefits	\$ 76,469	\$ 82,500	7.89%	
300 Purchased Services	\$ 27,154	\$ 28,000	3.11%	<i>Maintenance & Repairs, Commodity Handling Expenses</i>
400 Non-Capital Objects	\$ 232,152	\$ 243,760	5.00%	
900 Other Objects	\$ 1,561	\$ 1,561	0.00%	
TOTAL	\$ 556,892	\$ 592,235	6.35%	<i>Preliminary Budget May 2024</i>

2024-2025 Budget Breakdown - Fund 50 - Revenues

	2023-2024 Budget	2024-2025 Budget	% Increase or (Decrease)	Detailed Description
Transfers-In (Source 100)	\$ 47,392	\$ 71,235	50.31%	<i>Fund 10 Transfer</i>
Local Sources (Source 200)	\$ 242,000	\$ 245,000	1.24%	<i>Sales</i>
State Sources (Source 600)	\$ 15,500	\$ 16,000	3.23%	<i>Categorical Aid</i>
Federal Sources (Source 700)	\$ 252,000	\$ 260,000	3.17%	<i>Federal Aid: National School Lunch Program</i>
All Other Sources (Source 800 + 900)	\$ -			
TOTAL	\$ 556,892	\$ 592,235	6.35%	<i>Preliminary Budget May 2024</i>

2024-2025 Budget Breakdown - Fund 21 - Revenues & Expenditures

	2023-2024 Budget	2024-2025 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	\$ 26,010	\$ 26,010	0.00%	

2024-2025 Budget Breakdown - Fund 38 - Revenues & Expenditures

	2023-2024 Budget	2024-2025 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%	

2024-2025 Budget Breakdown - Fund 46 - Revenues & Expenditures

	2023-2024 Budget	2024-2025 Budget	% Increase or (Decrease)	Detailed Description
Fund 46 Revenues	\$ 9,000	\$ 10,000	11.11%	<i>Revenue expected from interest; Expenditures for Facility Study.</i>
Fund 46 Expenditures	\$ 13,500	\$ -	-100.00%	

2024-2025 Budget Breakdown - Fund 49 - Revenues & Expenditures

	2023-2024 Budget	2024-2025 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%	

2024-2025 Budget Breakdown - Fund 80 - Revenues & Expenditures

	2023-2024 Budget	2024-2025 Budget	% Increase or (Decrease)	Detailed Description
Fund 80 Revenues	\$ 102,014	\$ 102,014	0.00%	<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	\$ 102,014	\$ 102,014	0.00%	

Preliminary Budget May 2024