

2021-2022 Budget Breakdown - Fund 10 Expenditures

| | 2020-2021 Budget | 2020-2021 Actuals | 2021-2022 Budget | % Increase or (Decrease) from Actuals | Detailed Description | Notes |
|---|----------------------|----------------------|----------------------|--|---|---|
| Instruction | | | | | | |
| 110 000 Undifferentiated Curriculum | \$ 2,091,081 | \$ 2,072,722 | \$ 2,099,832 | 1.31% | Elementary Staff Salary and Benefits, Elementary Supplies Budgets | |
| 120 000 Regular Curriculum | \$ 3,453,657 | \$ 3,376,829 | \$ 3,482,487 | 3.13% | Art, English, Spanish, Math, Music, Science, Social Studies Staff Salary and Benefits, Middle School and High School General Classroom Budgets | |
| 130 000 Vocational Curriculum | \$ 667,974 | \$ 670,626 | \$ 689,035 | 2.75% | Agriculture, Business, Technology & Building Trade Staff Salary & Classroom Budgets | |
| 140 000 Physical Curriculum | \$ 480,170 | \$ 477,195 | \$ 492,054 | 3.11% | Physical Education Staff and Classroom Budgets | |
| 160 000 Co-Curricular Activities | \$ 365,343 | \$ 342,774 | \$ 376,051 | 9.71% | Reading Specialist, Alternative Education, English Language Learner, and Classroom Budgets | FY21 was below budget due to COVID-19 (less events, games) |
| 170 000 Other Special Needs | \$ 342,093 | \$ 309,709 | \$ 327,892 | 5.87% | Counselors, Nursing, Social Worker, School Psychologists, Speech & Language, School Psychologist Salary and Benefits, Supplies Budgets related to departments | Added Gifted & Talented Co-Curricular Salaries |
| Support Sources | | | | | | |
| 210 000 Pupil Services | \$ 565,551 | \$ 530,295 | \$ 549,941 | 3.70% | Interventionists (Small Group Reading & Math), Curriculum & Instruction, Library Staff Salary and Benefits, and related supplies budgets | |
| 220 000 Instructional Staff Services | \$ 1,199,102 | \$ 1,233,257 | \$ 1,262,128 | 2.34% | Board of Education Expenses, Contracted Special Services (Audiologist, Orientation & Mobility, Vision), District Administrator, Admin Assistant, Background Checks, Job Postings | |
| 230 000 General Administration | \$ 441,749 | \$ 473,300 | \$ 492,093 | 3.97% | 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, | Field Trips were not allowed in FY21 - lowered costs. |
| 240 000 School Building Administration | \$ 722,510 | \$ 713,912 | \$ 746,317 | 4.54% | Liability, Property, Worker's Compensation Insurance & Insurance Deductibles | Window (\$153,500) and Drainage Projects (\$220,000) were not completed in FY21 (will be applied to FY22). Track resurfacing had a budget of \$500,000 but was not completed in FY21. |
| 250 000 Business Administration | \$ 4,038,250 | \$ 3,087,905 | \$ 3,861,990 | 25.07% | | |
| 270 000 Insurance & Judgments | \$ 126,702 | \$ 111,412 | \$ 125,475 | 12.62% | | |
| 280 000 Debt Services | \$ - | \$ - | \$ - | | | |
| 290 000 Other Support Services | \$ 32,000 | \$ 19,043 | \$ 22,500 | 18.15% | | |
| Non-Program Transactions | | | | | | |
| 410 000 Inter-fund Transfers | \$ 1,787,448 | \$ 2,102,434 | \$ 2,046,361 | -2.67% | 2020-2021: Transfer to Special Education (Fund 27) total was \$2,002,746; Food Service (Fund 50) total was \$99,687.47 | 2021-2022: Transfer to Fund 27 is \$2,005,015; Fund 50 is \$41,346 |
| 430 000 Instructional Service Payments | \$ 1,192,349 | \$ 1,244,795 | \$ 1,277,040 | 2.59% | Open Enrollment Out | |
| General Fund (Less Transfers - Fund 27 & 50) | \$ 15,718,531 | \$ 14,663,773 | \$ 15,804,835 | 7.78% | | |
| TOTAL | \$ 17,505,979 | \$ 16,766,207 | \$ 17,851,196 | 6.47% | | Increase compared to 20-21 Actuals |
| | | | | 1.97% | | Increase compared to 20-21 Budget |

PRELIMINARY DRAFT VERSION October 11 2021

2021-2022 Budget Breakdown - Fund 10 Revenue

| CODE & DESCRIPTION | 2020-2021 Budget | 2020-2021 Actuals | 2021-2022 Budget | % Increase or (Decrease) | Detailed Description |
|--|----------------------|----------------------|----------------------|--------------------------|---|
| Transfers-In (Source 100) | \$ - | \$ - | \$ - | 0.00% | |
| Local Sources (Source 200) | \$ 9,626,613 | \$ 9,656,931 | \$ 10,546,987 | 9.22% | Taxes (Includes Operating Referendum), Resale Items, Game Receipts, Building Rentals, Fees |
| Inter-district Payments (Source 300 + 400) | \$ 407,714 | \$ 426,736 | \$ 500,000 | 17.17% | Open Enrollment In |
| Intermediate Sources (Source 500) | \$ 10,180 | \$ 11,221 | \$ 9,508 | -15.27% | Carl Perkins Grant (Career & Technical Education) |
| State Sources (Source 600) | \$ 7,025,632 | \$ 7,221,097 | \$ 6,879,967 | -4.72% | General Aid, Categorical Aid, Payment in Lieu of Taxes (PILT), Computer Aid, Common School Fund Aid |
| Federal Sources (Source 700) | \$ 381,840 | \$ 387,687 | \$ 226,139 | -41.67% | Title Grants - ESSER I Money included here in FY21 |
| All Other Sources (Source 800 + 900) | \$ 24,500 | \$ 45,140 | \$ 18,500 | -59.02% | Insurance Credits, Focus on Energy |
| TOTAL | \$ 17,476,479 | \$ 17,748,812 | \$ 18,181,101 | 2.44% | PRELIMINARY DRAFT VERSION October 11, 2021 |
| <i>Fund 10 Expenditure Total</i> | \$ 17,505,979 | \$ 16,766,207 | \$ 17,851,196 | 1.97% | |
| Surplus/Deficit | \$ (29,500) | \$ 982,605 | \$ 329,905 | | |

2021-2022 Budget Breakdown - Fund 27 - Expenditures

| | 2020-2021 Actuals | 2021-2022 Budget | % Increase or (Decrease) | Detailed Description | Notes |
|--|----------------------|---------------------|-----------------------------|--|-------|
| 150 000 Special Education Curriculum | \$ 2,306,835 | \$ 2,379,942 | 3.17% | Special Education Teacher & Assistant Salary and Benefits, Special Education Classroom Budgets. | |
| 210 000 Pupil Services | \$ 532,110 | \$ 548,809 | 3.14% | Counselors, Nursing, Social Worker, School Psychologists, Speech & Language, School Psychologist Salary and Benefits | |
| 220 000 Instructional Staff Services | \$ 34,749 | \$ 36,770 | 5.81% | Special Ed Secretary Salary and Benefits | |
| 230 000 General Administration | \$ 37,756 | \$ 30,600 | -18.95% | | |
| 250 000 Business Administration | \$ 173,426 | \$ 244,000 | 40.69% | Special Education Transportation (Lamers) | |
| 430 000 Instructional Service Payments | \$ 167,331 | \$ 95,100 | -43.17% | Special Education Outside Placement/Tuition, Contracted CESA Services | |
| TOTAL | \$ 3,252,207 | \$ 3,335,221 | 2.55% | PRELIMINARY DRAFT VERSION October 11, 2021 | |

2021-2022 Budget Breakdown - Fund 27 - Revenues

| | 2020-2021 Actuals | 2021-2022 Budget | % Increase or (Decrease) | Detailed Description | Notes |
|--|----------------------|---------------------|-----------------------------|---|-------|
| Transfers-In (Source 100) | \$ 2,002,746 | \$ 2,005,015 | 0.11% | Fund 10 Transfer | |
| Local Sources (Source 200) | \$ - | \$ - | | | |
| Inter-district Payments (Source 300 + 400) | \$ - | \$ - | | | |
| Intermediate Sources (Source 500) | \$ 13,161 | \$ 12,000 | -9.68% | | |
| State Sources (Source 600) | \$ 763,957 | \$ 805,000 | 5.10% | Categorical Aid | |
| Federal Sources (Source 700) | \$ 463,059 | \$ 513,206 | 9.77% | Flow Through Grants and Medicaid Reimbursement | |
| All Other Sources (Source 800 + 900) | \$ 9,284 | \$ - | | | |
| TOTAL | \$ 3,252,207 | \$ 3,335,221 | 2.55% | PRELIMINARY DRAFT VERSION October 11, 2021 | |

2021-2022 Budget Breakdown - Fund 50 - Expenditures

| | 2020-2021 Actuals | 2021-2022 Budget | % Increase or (Decrease) | Detailed Description |
|-------------------------|----------------------|-------------------|--------------------------|--|
| 100 Salaries | \$ 176,353 | \$ 191,583 | 8.64% | Food Service Director Transition |
| 200 Benefits | \$ 78,748 | \$ 81,163 | 3.07% | |
| 300 Purchased Services | \$ 28,517 | \$ 26,100 | -8.48% | Maintenance & Repairs, Commodity Handling Expenses |
| 400 Non-Capital Objects | \$ 166,409 | \$ 202,500 | 21.69% | Food, Supplies |
| 900 Other Objects | \$ 53 | \$ 1,500 | 2730.19% | |
| TOTAL | \$ 450,079 | \$ 502,846 | 11.72% | <i>PRELIMINARY DRAFT VERSION October 11, 2021</i> |

2021-2022 Budget Breakdown - Fund 50 - Revenues

| | 2020-2021 Actuals | 2021-2022 Budget | % Increase or (Decrease) | Detailed Description |
|--------------------------------------|----------------------|-------------------|--------------------------|---|
| Transfers-In (Source 100) | \$ 99,687 | \$ 41,346 | -58.52% | Fund 10 Transfer |
| Local Sources (Source 200) | \$ 9,459 | \$ 139,000 | 1369.46% | Sales |
| State Sources (Source 600) | \$ 15,834 | \$ 15,500 | -2.11% | Categorical Aid |
| Federal Sources (Source 700) | \$ 257,291 | \$ 307,000 | 19.32% | Federal Aid: National School Lunch Program |
| All Other Sources (Source 800 + 900) | \$ - | \$ - | 0.00% | |
| TOTAL | \$ 382,272 | \$ 502,846 | 31.54% | <i>PRELIMINARY DRAFT VERSION October 11, 2021</i> |

2021-2022 Budget Breakdown - Fund 21 - Revenues & Expenditures

| | 2020-2021 Actuals | 2021-2022 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% | |

2021-2022 Budget Breakdown - Fund 38 - Revenues & Expenditures

| | 2020-2021 Actuals | 2021-2022 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% | |

2021-2022 Budget Breakdown - Fund 49 - Revenues & Expenditures

| | 2020-2021 Actuals | 2021-2022 Budget | % Increase or (Decrease) | Detailed Description |
|----------------------|----------------------|------------------|--------------------------|--|
| Fund 49 Revenues | \$ 484,773 | \$ 500 | -99.90% | <i>Fund 49 is used to report Capital Project activities. Current balance in this account is: ~\$910,000. Must be used to improve land, improvements to land, buildings and building improvements and infrastructure.</i> |
| Fund 49 Expenditures | \$ - | \$ - | #DIV/0! | |

2020-2021 Budget Breakdown - Fund 80 - Revenues & Expenditures

| | 2020-2021 Actuals | 2021-2022 Budget | % Increase or (Decrease) | Detailed Description |
|----------------------|----------------------|------------------|--------------------------|--|
| Fund 80 Revenues | \$ 88,655 | \$ 95,793 | 8.05% | <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 | \$ 88,655 | \$ 95,793 | 8.05% | |

PRELIMINARY DRAFT VERSION October 11, 2021