



SCHOOL DISTRICT OF TOMAHAWK

1048 E King Road, Tomahawk, WI 54487
715-453-5555 www.tomahawk.k12.wi.us

Fiscal Year End June 30, 2024
And
2024-2025 Proposed Budget
Report to the Public

September 10, 2024, 5:00 p.m.

The Annual Meeting is the opportunity for citizens to vote on the School District of Tomahawk's proposed tax levy for 2024-2025. We welcome your presence and participation at the meeting.

District Description and Organization

The School District of Tomahawk is located in northern Lincoln County. The school district currently serves approximately 1,150 students in grades Pre K-12. The district serves students in the City of Tomahawk, and the towns of Birch, Skanawan, Bradley, Little Rice, Wilson, King, Harrison, Rock Falls, Nokomis, and Tomahawk.

An elected school board oversees the administration of the school district and consists of nine (9) members elected to represent selected towns for three-year terms.

School District of Tomahawk Board Members

Ron Zimmerman	President
Kay Kissinger-Wolf	Vice President
David Long	Treasurer
Deb Velleux	Clerk
Lonny Calhoun	Member
Dick Huseby	Member
Shar Kirsch	Member
Bob Skubal	Member
Ann Swenty	Member

School District of Tomahawk Administration

Wendell Quesinberry	District Administrator
Sherri Woodall	Elementary Principal
Stacy Bolder	Middle School Principal
Ryan Huseby	High School Principal
Mark Schommer	Director of Teaching and Learning
John Sample	Director of Special Education/Pupil Services
Justin Lauber	Associate High School Principal

School District of Tomahawk Strategic Plan

Vision

Empowering all students to be socially responsible,
life-long learners in an ever changing world.

Mission

The School District of Tomahawk will become the school district of choice
known for its high levels of student achievement,
the excellence of its programs, and its sound stewardship.

Teaching, Learning, & Relevance	The Whole Student	Communication & Community Engagement	District Workforce	Operational Excellence
Adaptive and focused pathways for student growth.	Acknowledgment of the balance of student needs for social emotional development.	Engaging our parents and community stakeholders through excellence in communication.	To attract, retain, and support district staff.	Providing quality facilities and budgeting to support student, staff, and community success.



SCHOOL DISTRICT OF TOMAHAWK
Phone: 715-453-5555 - Fax: 715-453-6736

Notice of Annual School Board Meeting

School District of Tomahawk
Auditorium
1048 E King Road
Tomahawk, WI 54487

Tuesday, September 10, 2024
5:00 PM

*Upon request to the District Administrator, submitted twenty-four (24) hours in advance, the District shall make reasonable accommodations including the provision of informational material in an alternative format for a disabled person to be able to attend this meeting.

Agenda

- I. Call to Order
- II. Election of Chairperson
- III. Presentation and Adoption of Treasurer's Report
- IV. Presentation and Adoption of Annual School Board Report
- V. Hearing of Proposed Budget
- VI. Approval of Necessary Tax Levy for Support of the 2024-2025 Budget
- VII. Approval to Provide the 2024-2025 National School Lunch Program (Hot Lunch)
- VIII. Approval to Borrow Money, If Necessary, to Operate Until Taxes and Aids Become Available
- IX. Approval to Prosecute/Defend any Legal Action or Proceeding in which the School District has an Interest
- X. Approval to Authorize the Acquisition of Real Estate through Purchase or Condemnation
- XI. Approval of School Board Salaries and to Authorize Payment of Actual and Necessary Expenses of Board Members who travel in the Performance of Duties
- XII. Consideration of special subject: approve petition for a change in apportionment and election, pursuant to the provisions of §. 120, Wis. Stats., of the nine members of the School Board apportioned for the current geographic areas of the district to:
 1. 3 members for the City of Tomahawk
 2. 3 members for the Townships of Harrison (WD 1), King, Little Rice, Nokomis, Wilson
 3. 3 members for the Townships of Bradley, Birch (WD 1), Rock Falls (WD 2), Skanawan, TomahawkAnd establish a plan of election for those Board members.
- XIII. Approval of 2025 Annual Meeting Date: September 9, 2025
- XIV. Adjourn

The School District of Tomahawk does not discriminate on the basis of sex, race, age, color, national origin, ancestry, creed, religion, pregnancy, marital or parental status, sexual orientation, or physical, mental, emotional or learning disability.

SCHOOL DISTRICT OF TOMAHAWK
1048 E. Kings Road
Tomahawk, WI 54487

School Board Annual Report
FYE June 30, 2024
(Required under Wisconsin Statutes 120.11(3))

General Fund

Revenues

Operating Transfers In	\$0.00
Local Sources	\$14,576,841.88
Interdistrict Payments	\$630,738.00
Intermediate Sources	\$35,763.00
State Sources	\$3,782,736.28
Federal Sources	\$1,263,668.23
Other Sources	\$34,471.92
Total Revenues	\$20,324,219.31

Expenditures

Instruction	\$7,409,452.76
Support Services	\$8,059,096.07
Non-Program Transactions	\$3,449,591.08
Total Expenditures	\$18,918,139.91

Special Projects Fund

Revenues	\$3,206,944.02
Expenditures	\$3,163,763.44

Debt Service Fund

No Activity

Capital Projects Fund

Revenues	\$1,286,143.28
Expenditures	\$0.00

Food Services Fund

Revenues	\$758,357.82
Expenditures	\$859,020.52

Agency Fund

No Activity

Expendable Trust Fund

No Activity

Non-Expendable Trust Fund
No Activity

Community Service Fund	
Revenues	\$265,595.25
Expenditures	\$258,703.12

Package and Cooperative Program Fund
No Activity

Treasurer's Report

Assets

Cash on Hand & Investments	\$11,506,388.82
Receivable	\$4,974,122.73
Prepaid Expenses	\$28,474.30
Other Assets	\$0.00
Total Assets	<hr/> \$16,508,985.85

Liabilities

Temporary Notes Payable	\$0.00
Withholding and Related Fringes	\$413,622.03
Accrued Payroll Payable	\$759,021.77
Other Payable	\$29,473.83
Total Liabilities	<hr/> \$1,202,117.63
Fund Balance (Fund Equity)	\$15,306,868.22

The Board anticipates a tax for the support of the schools in the ensuing year to be in the amount of \$14,537,545.00 which include a tax of \$250,000.00 for Community Service and a tax of \$14,287,545.00 for the General Fund.

The Treasurer's Report is printed in lieu of an oral report. This is an audited report of the District's financial status at the end of the fiscal year. Fund equity is the difference between the assets and liabilities and does not necessarily reflect the District's cash position.

Submitted by

David Long,
Treasurer
School District of Tomahawk

Revenue Trends

Revenue Limits

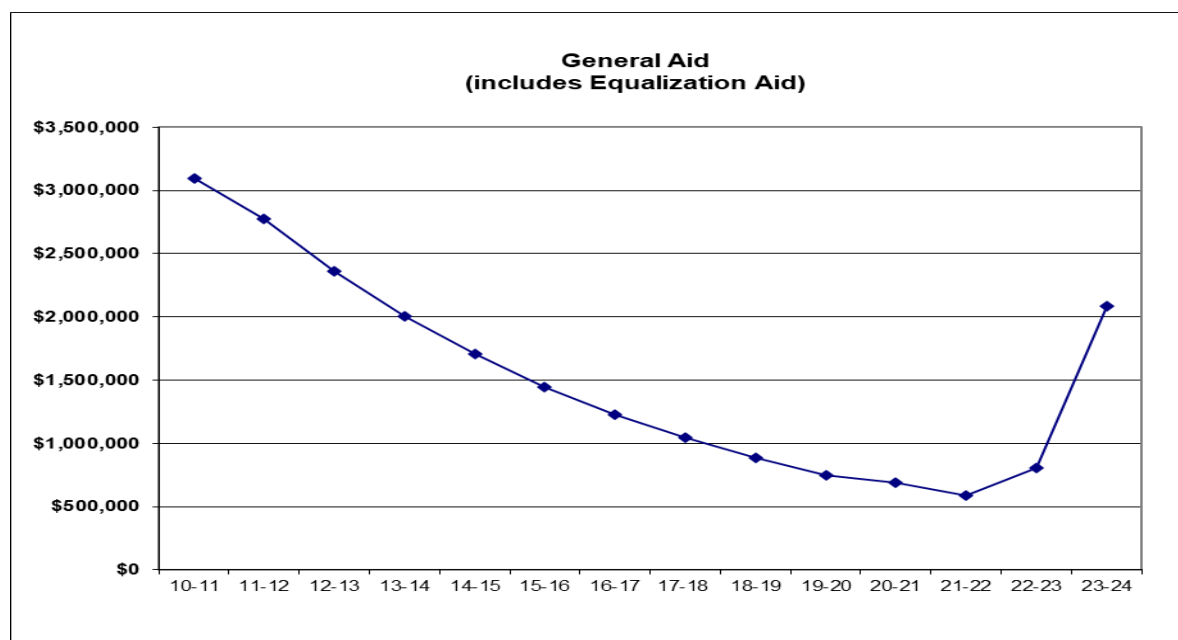
In 1993 Wisconsin State Statute 121.90 placed a limit on the revenue a school district is entitled to receive from general state aid and local property tax levies for the General, Non-Referendum Debt and Capital Expansion Funds, also referred to as Fund 10, Fund 38, and Fund 41 respectively. The maximum limit is based on student enrollment, the Consumer Price Index, and each district's-controlled revenue from the previous year.

Revenue limits have been and will continue to be a topic of debate at the state level.

Equalization Aid

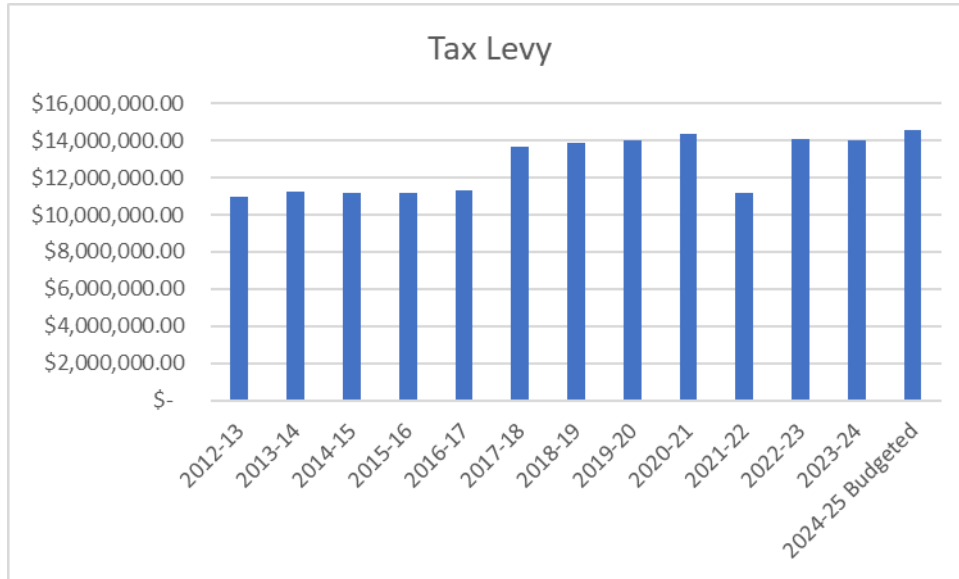
Equalization aid is state aid which may be used in financing the general educational program as the district sees fit. Changes to the aid formula, significant changes in district property value, and/or changes in student enrollment could significantly impact the amount of equalization aid the school district receives. The School District of Tomahawk monitors trends in each of these areas to estimate future impact. For our budget projection purposes, equalization aid support is projected per current state law.

When revenue limits were fully implemented in 1995, the state provided a two-thirds funding commitment to districts on a state-wide average, with the level of state aid received by individual districts fluctuating above or below the two-thirds level depending on the district's per-student shared costs and equalized property values. The amount of actual state equalization aid to the School District of Tomahawk General Fund budget over time is below:



Local Property Tax Levy

Due to our low percentage of equalization aid, the local levy is the greatest source of revenue for the School District of Tomahawk. Generally, the higher the equalized property valuation in a school district in comparison to other school districts in the state, the lower the amount of state aid the district receives. Below is the percentage of the district budget that has been supported by the local tax levy:



District Debt Fund (Fund 30)

The district currently has no outstanding debt on June 30, 2024.

Capital Projects Funds (Fund 40)

A School Board with an approved long-term capital improvement plan may establish a “trust” that is funded with a transfer from the general fund. In June the School Board voted to deposit \$1,200,000.00 into the Capital Projects Funds to address district long term capital maintenance needs. These funds may only be used for the purposes identified in the approved long-term capital improvement plan.

Community Service Fund (Fund 80)

The School District of Tomahawk's Community Service Fund (Fund 80) was primarily established for Community Open Swim. The Board of Education approved that starting with the 2015-2016 school year that all Middle School Athletics be included in Fund 80 and in the 2018-2019 school year the School Resource Officer was added and in 2023-2024 the Community Education Program was added. These programs meet the Wisconsin Department of Public Instruction's requirements for use of the Community Service Fund as they are available to the general public. A combination of user fees or direct tax levy fund the costs associated with operating these programs. These programs have been annually audited by an external audit company for comparison to the Department's criteria and has been deemed to meet the criteria with no audit findings regarding the use of the Community Service Fund for the program.

The programs include open swim hours during the day for the entire community to utilize the district's swimming pool and all Middle School Athletics. These programs are designed to break even each year, but have carried a fund balance from year to year to be able to purchase new equipment, supplies and major repairs as needed to operate.

Comparative Budget Expenditures Per Student

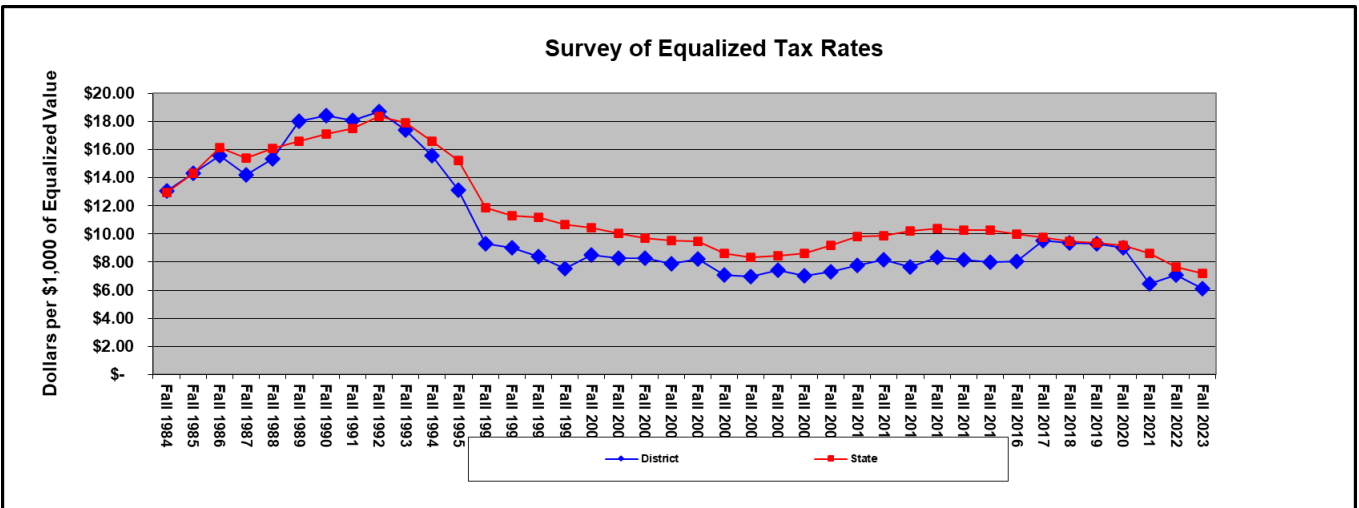
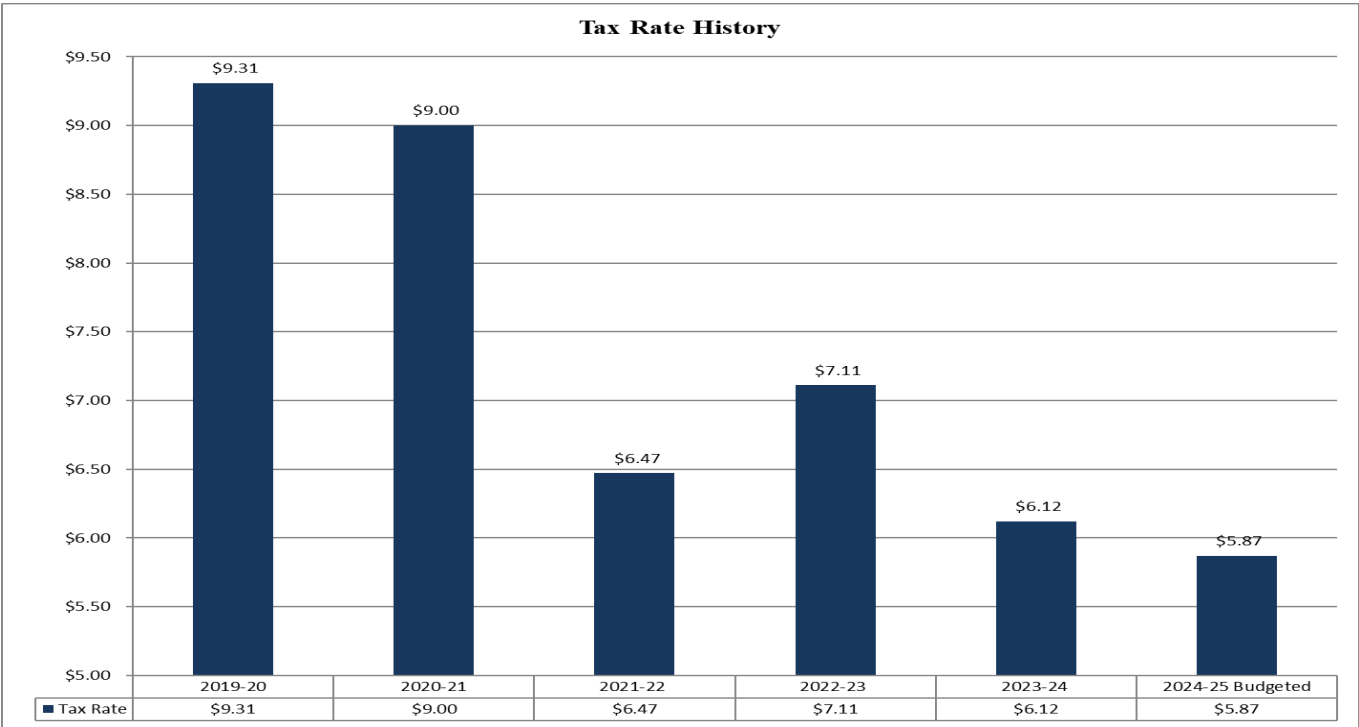
Comparative Expenditures – Comparative spending is a more accurate way to measure the “education-related” spending in a school district. This measure accounts for only those costs directly associated with serving students, and excludes transportation, capital expenditures and debt service, and miscellaneous expenditures. This also allows for more meaningful spending comparisons between districts.

School District	2022-23 Comparative Expenditures Per Student
Antigo	\$ 14,859
Lakeland	\$ 25,941
Medford	\$ 10,940
Mosinee	\$ 14,785
Northland Pines	\$ 20,988
Rhineland	\$ 18,613
Tomahawk	\$ 15,433
State Average	\$ 17,182

Property Tax

Tax Rate History

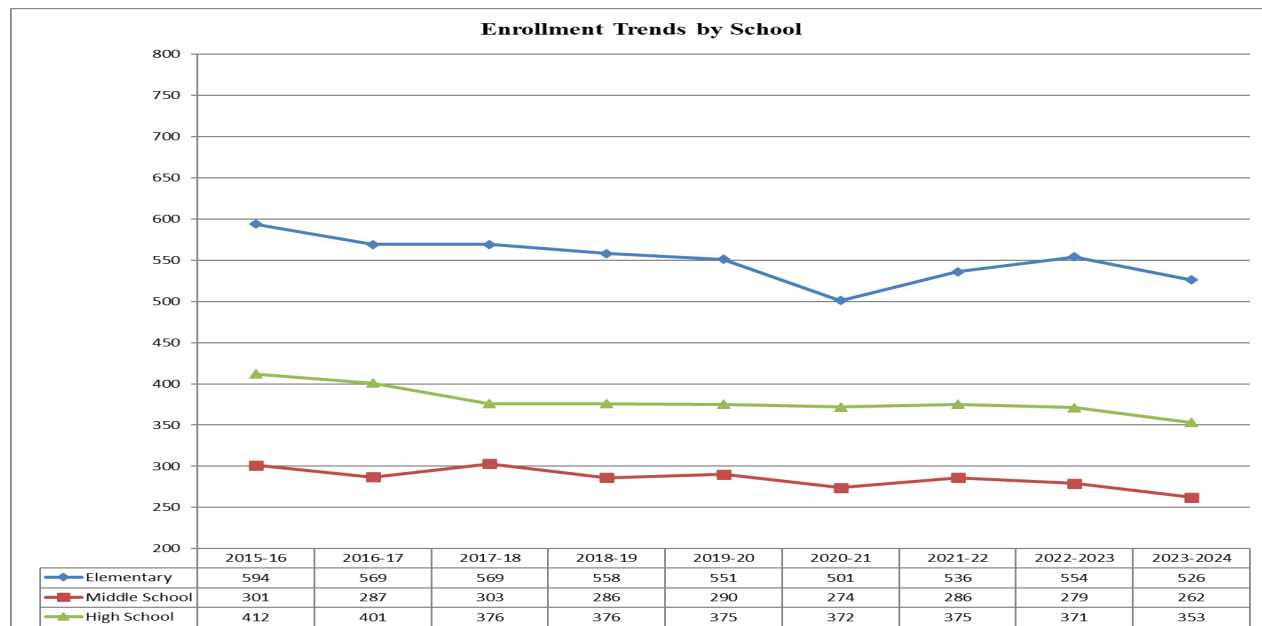
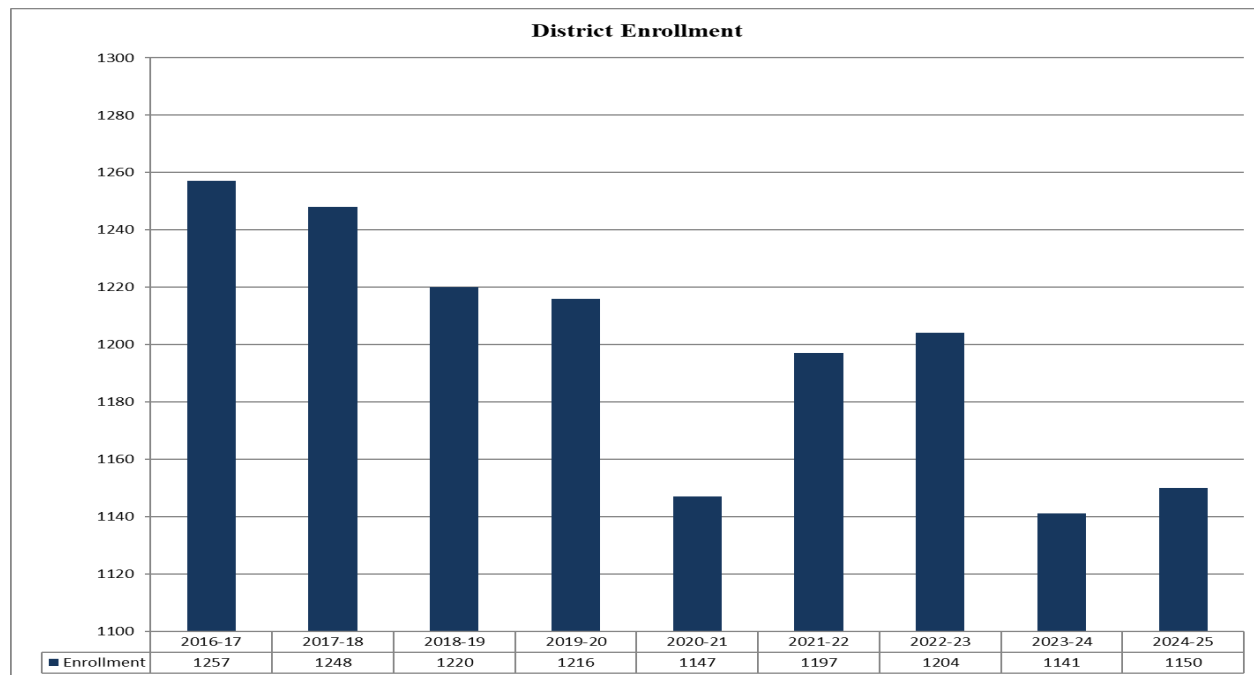
The tax rate has fluctuated between \$6.47 and \$9.31 over a period of the last five years. The charts below illustrate the history of our mill rate. As a reminder, the mill rate is the amount of tax assessed per \$1,000 of property valuation.



District Enrollment Trends

Student enrollment projections are a significant consideration when developing a district budget since enrollment drives the amount of revenue the School District of Tomahawk is eligible to receive through state aid and local property taxes. Student enrollment also directly influences instructional and support staff levels which affect budgets.

Since the 2015-16 school year the district enrollment has decreased by 166 students. The projected enrollment for the 2024-25 school year is 1150. In recent years we have seen a stabilization of student enrollment.



PROPOSED BUDGET SUMMARY

FYE June 30, 2025

The proposed budget and tax levy for the School District of Tomahawk for FYE June 30, 2025 is based upon an estimated fall district equalized valuation of \$2,476,472,147. The actual levy rate (mill rate) will be determined based on the certified October 2024 equalized valuation. If the equalized valuation increases, then the levy rate will decrease. State equalization aid is based on student enrollment and the equalized valuation of the previous year.

Proposed property taxes for 2024-25 are:

General Fund	\$ 14,287,545
Community Service	\$ 250,000
Property Tax Chargeback	<u>\$ 0</u>
Total Levy	\$ 14,537,545

This represents a increase of \$514,446.00 from the previous year (2023-24) and a tax levy rate of \$5.87 per thousand of valuation compared to \$6.12 per thousand in 2023-24.

The revenues proposed in this budget cannot exceed the allowable revenue caps as determined by the State Department of Public Instruction. Revenue caps are determined by student enrollment and equalized valuation. If the enrollment should increase, then the revenue caps would increase and vice versa.

The Department of Public Instruction estimates that the State Equalization Aid will be \$2,001,350.00. This is an increase of \$237,390.00 from the year just ended. A change in equalized aid only changes the amount of our tax levy. It does not increase or decrease our revenue cap.

SCHOOL DISTRICT OF TOMAHAWK
BUDGET PUBLICATION 2024-2025

	Audited	Unaudited	Budget
	<u>2022-2023</u>	<u>2023-2024</u>	<u>2024-2025</u>
<u>GENERAL FUND</u>			
Beginning Fund Balance	\$ 11,739,907.54	\$ 13,900,788.82	\$ 15,306,868.22
Residual Equity Transfers in (Out)	\$ -	\$ -	\$ -
Reserve for Retirement Account	\$ -	\$ -	\$ 2,248,092.00
Reserve for School Forest	\$ -	\$ -	\$ 120,883.84
Ending Fund Balance	\$ 13,900,788.82	\$ 15,306,868.22	\$ 15,365,814.38
<u>REVENUES & OTHER FINANCING SOURCES</u>			
Operating Transfers In (Source 100)	\$ -	\$ -	\$ -
Local Sources (Source 200)	\$ 14,450,243.74	\$ 14,576,841.88	\$ 14,810,545.00
Interdistrict Payments (Source 300 & 400)	\$ 592,632.00	\$ 630,738.00	\$ 580,000.00
Intermediate Sources (Source 500)	\$ 34,223.48	\$ 35,763.00	\$ 8,957.00
State Sources (Source 600)	\$ 2,914,844.32	\$ 3,782,736.28	\$ 3,986,371.00
Federal Sources (Source 700)	\$ 730,148.46	\$ 1,263,668.23	\$ 608,786.00
All Other Sources (Source 800 & 900)	\$ 46,727.12	\$ 34,471.92	\$ 15,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	\$ 18,768,819.12	\$ 20,324,219.31	\$ 20,009,659.00
<u>EXPENDITURES & OTHER FINANCING USES</u>			
Instruction (Function 100,000)	\$ 6,952,636.21	\$ 7,409,452.76	\$ 7,435,354.00
Support Services (Function 200,000)	\$ 7,019,058.71	\$ 8,059,096.07	\$ 7,615,961.00
Non-Program Transactions (Function 400,000)	\$ 2,636,242.92	\$ 3,449,591.08	\$ 2,530,422.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 16,607,937.84	\$ 18,918,139.91	\$ 17,581,737.00
<u>SPECIAL PROJECT FUNDS (FUND 20)</u>			
Beginning Fund Balance	\$ 798,449.36	\$ 855,075.53	\$ 898,256.11
Ending Fund Balance	\$ 855,075.53	\$ 898,256.11	\$ 898,256.11
REVENUES & OTHER FINANCING SOURCES	\$ 3,261,288.04	\$ 3,206,944.02	\$ 3,265,343.00
EXPENDITURES & OTHER FINANCING USES	\$ 3,204,661.87	\$ 3,163,763.44	\$ 3,265,343.00
<u>DEBT SERVICE FUND (FUND 30)</u>			
Beginning Fund Balance	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
REVENUES & OTHER FINANCING SOURCES	\$ -	\$ -	\$ -
EXPENDITURES & OTHER FINANCING USES	\$ -	\$ -	\$ -
<u>CAPITAL PROJECTS FUND (FUND 40)</u>			
Beginning Fund Balance	\$ 900,200.57	\$ 1,534,318.97	\$ 2,820,462.25
Residual Equity Transfers (Out)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 1,534,318.97	\$ 2,820,462.25	\$ 2,350,462.25
REVENUES & OTHER FINANCING SOURCES	\$ 634,118.40	\$ 1,286,143.28	\$ 30,000.00
EXPENDITURES & OTHER FINANCING USES	\$ -	\$ -	\$ 500,000.00

<u>FOOD SERVICE FUND (FUND 50)</u>			
Beginning Fund Balance	\$ 314,632.88	\$ 367,705.39	\$ 267,042.69
Residual Equity Transfers (Out)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 367,705.39	\$ 267,042.69	\$ 259,818.69
REVENUES & OTHER FINANCING SOURCES	\$ 820,227.18	\$ 758,357.82	\$ 758,214.00
EXPENDITURES & OTHER FINANCING USES	\$ 767,154.67	\$ 859,020.52	\$ 765,438.00
<u>AGENCY FUND (FUND 60)</u>			
Assets	\$ -	\$ -	\$ -
Liabilities	\$ -	\$ -	\$ -
<u>EXPENDABLE TRUST FUND (FUND 72)</u>			
Beginning Fund Balance	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
REVENUES & OTHER FINANCING SOURCES	\$ -	\$ -	\$ -
EXPENDITURES & OTHER FINANCING USES	\$ -	\$ -	\$ -
<u>COMMUNITY SERVICE FUND (FUND 80)</u>			
Beginning Fund Balance	\$ 119,478.44	\$ 100,899.85	\$ 107,791.98
Residual Equity Transfers (Out)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 100,899.85	\$ 107,791.98	\$ 112,498.98
REVENUES & OTHER FINANCING SOURCES	\$ 216,680.50	\$ 265,595.25	\$ 268,500.00
EXPENDITURES & OTHER FINANCING USES	\$ 235,259.09	\$ 258,703.12	\$ 263,793.00
<u>PACKAGE & COOPERATIVE PROGRAM FUND (FUND 90)</u>			
Beginning Fund Balance	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
REVENUES & OTHER FINANCING SOURCES	\$ -	\$ -	\$ -
EXPENDITURES & OTHER FINANCING USES	\$ -	\$ -	\$ -
TOTAL EXPENDITURES - ALL FUNDS	\$ 20,815,013.47	\$ 23,199,626.99	\$ 22,376,311.00
Percentage Increase	-0.95%	11.46%	-3.55%
<i>Total Expenditures from Prior Year</i>	<i>\$ 21,014,828.27</i>	<i>\$ 20,815,013.47</i>	<i>\$ 23,199,626.99</i>
<u>BUDGET PUBLICATION, Proposed Property Tax Levy - 2024-2025</u>			
Fund			
General Fund	\$ 13,883,373.00	\$ 13,773,099.00	\$ 14,287,545.00
Debt Service Fund	\$ -	\$ -	\$ -
Capital Projects Sinking Fund	\$ -	\$ -	\$ -
Community Service Fund	\$ 200,000.00	\$ 250,000.00	\$ 250,000.00
TOTAL SCHOOL LEVY	\$ 14,083,373.00	\$ 14,023,099.00	\$ 14,537,545.00
PERCENTAGE INCREASE	26.4578%	-0.4280%	3.6686%
TOTAL LEVY FROM PRIOR YEAR	\$ 11,136,817.00	\$ 14,083,373.00	\$ 14,023,099.00

BUDGET ADOPTION 2024-25			
GENERAL FUND (FUND 10)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance (Account 930 000)	11,739,907.54	13,900,788.82	15,306,868.22
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	2,248,092.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	120,883.84
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	13,900,788.82	15,306,868.22	17,734,790.22
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	13,887,484.13	13,779,418.39	14,292,545.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	27,911.00	38,839.35	34,000.00
280 Interest on Investments	408,630.50	641,687.01	450,000.00
290 Other Revenue, Local Sources	126,218.11	116,897.13	34,000.00
Subtotal Local Sources	14,450,243.74	14,576,841.88	14,810,545.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	592,632.00	630,738.00	580,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	592,632.00	630,738.00	580,000.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	34,223.48	35,763.00	8,957.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	34,223.48	35,763.00	8,957.00
State Sources			
610 State Aid -- Categorical	127,183.31	146,756.67	140,000.00
620 State Aid -- General	898,371.00	1,763,960.00	2,001,350.00
630 DPI Special Project Grants	70,002.96	76,038.99	0.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	377,261.22	431,228.52	491,464.00
660 Other State Revenue Through Local Units	436,359.84	425,386.51	425,000.00
690 Other Revenue	1,005,665.99	939,365.59	928,557.00
Subtotal State Sources	2,914,844.32	3,782,736.28	3,986,371.00

Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	448,129.80	1,062,585.82	403,339.00
750 IASA Grants	131,993.98	201,082.41	205,447.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	150,024.68	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	730,148.46	1,263,668.23	608,786.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	1,935.50	4,851.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	1,935.50	4,851.00	0.00
Other Revenues			
960 Adjustments	20,779.00	26,901.58	15,000.00
970 Refund of Disbursement	0.00	0.00	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	24,012.62	2,719.34	0.00
Subtotal Other Revenues	44,791.62	29,620.92	15,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	18,768,819.12	20,324,219.31	20,009,659.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,348,044.33	2,761,196.08	2,632,618.00
120 000 Regular Curriculum	3,181,879.93	3,172,854.32	3,328,296.00
130 000 Vocational Curriculum	632,282.63	626,794.31	629,007.00
140 000 Physical Curriculum	478,250.93	499,411.79	509,296.00
160 000 Co-Curricular Activities	254,599.51	287,540.56	304,832.00
170 000 Other Special Needs	57,578.88	61,655.70	31,305.00
Subtotal Instruction	6,952,636.21	7,409,452.76	7,435,354.00
Support Sources			
210 000 Pupil Services	421,408.76	563,756.22	658,841.00
220 000 Instructional Staff Services	1,299,824.62	1,281,256.43	1,105,060.00
230 000 General Administration	371,041.59	420,754.31	558,541.00
240 000 School Building Administration	820,802.05	849,875.26	763,618.00
250 000 Business Administration	3,388,541.81	4,108,331.61	3,449,949.00
260 000 Central Services	61,795.13	65,253.32	73,425.00
270 000 Insurance & Judgments	181,328.36	190,849.99	242,172.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	474,316.39	579,018.93	764,355.00
Subtotal Support Sources	7,019,058.71	8,059,096.07	7,615,961.00
Non-Program Transactions			
410 000 Inter-fund Transfers	2,084,024.40	2,749,069.25	1,780,922.00
430 000 Instructional Service Payments	551,879.50	698,243.10	749,500.00
490 000 Other Non-Program Transactions 17	339.02	2,278.73	0.00
Subtotal Non-Program Transactions	2,636,242.92	3,449,591.08	2,530,422.00
TOTAL EXPENDITURES & OTHER FINANCING USES	16,607,937.84	18,918,139.91	17,581,737.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	798,449.36	855,075.53	898,256.11
900 000 Ending Fund Balance	855,075.53	898,256.11	898,256.11
REVENUES & OTHER FINANCING SOURCES	451,043.26	393,960.36	341,086.00
100 000 Instruction	296,330.49	255,349.78	252,986.00
200 000 Support Services	11,506.60	0.00	600.00
400 000 Non-Program Transactions	86,580.00	95,430.00	87,500.00
TOTAL EXPENDITURES & OTHER FINANCING USES	394,417.09	350,779.78	341,086.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	1,484,024.40	1,549,069.25	1,780,922.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
280 Interest	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	19,823.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	19,823.00	0.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	3,142.13	3,000.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	3,142.13	3,000.00	0.00
State Sources			
610 State Aid -- Categorical	746,924.24	744,081.00	750,000.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	1,910.82	6,290.56	0.00
Subtotal State Sources	748,835.06	750,371.56	750,000.00

Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	474,932.85	421,579.13	323,335.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	79,487.34	88,963.72	70,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	554,420.19	510,542.85	393,335.00
Other Financing Sources	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	2,810,244.78	2,812,983.66	2,924,257.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	2,129,385.51	2,100,951.15	2,039,460.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	2,129,385.51	2,100,951.15	2,039,460.00
Support Sources			
210 000 Pupil Services	222,212.23	230,923.71	256,540.00
220 000 Instructional Staff Services	210,674.22	215,566.06	235,557.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	125,923.40	142,282.60	130,500.00
260 000 Central Services	3,531.42	2,783.14	1,700.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	562,341.27	591,555.51	624,297.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	118,518.00	120,477.00	260,500.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	118,518.00	120,477.00	260,500.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,810,244.78	2,812,983.66	2,924,257.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCES	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
281 000 Long-Term Capital Debt	0.00	0.00	0.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	900,200.57	1,534,318.97	2,820,462.25
900 000 Ending Fund Balance	1,534,318.97	2,820,462.25	2,350,462.25
TOTAL REVENUES & OTHER FINANCING SOURCES	634,118.40	1,286,143.28	30,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	500,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	500,000.00
FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	314,632.88	367,705.39	267,042.69
900 000 ENDING FUND BALANCE	367,705.39	267,042.69	259,818.69
TOTAL REVENUES & OTHER FINANCING SOURCES	820,227.18	758,357.82	758,214.00
200 000 Support Services	767,154.67	859,020.52	765,438.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	767,154.67	859,020.52	765,438.00
COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	119,478.44	100,899.85	107,791.98
900 000 ENDING FUND BALANCE	100,899.85	107,791.98	112,498.98
TOTAL REVENUES & OTHER FINANCING SOURCES	216,680.50	265,595.25	268,500.00
200 000 Support Services	10,526.49	11,884.01	10,000.00
300 000 Community Services	224,732.60	246,819.11	253,793.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	235,259.09	258,703.12	263,793.00
PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00