

# **PESHTIGO SCHOOL DISTRICT**

## **Budget Summary and Projection October 24, 2022**

*This summary document is presented to the electors of this district for review as required by Wisconsin Statute 65.90. All accounts are used in the manner prescribed by the Wisconsin Department of Public Instruction, which has changed from a Modified Cash Basis of Accounting to a Modified Accrual Basis of Accounting. Copies of the detailed budget document are available for review during normal working hours at the Office of the District Administrator.*

## **SCHOOL BOARD MEMBERS**

Gary Larsen, President  
Steve Coble, Vice President  
Adam Buyarski, Treasurer  
Rebecca DeMarce, Clerk  
Jenni Schwittay, Deputy Clerk  
Joe Nault  
Kevin Roeder  
Joshua Seefeldt  
Miranda Seefeldt

## **ADMINISTRATION**

Patrick Rau, Superintendent  
Sarah Swanson, Director of Finance  
Brian Williams, Facilities Director  
Larry Schultz, Technology Director  
Julie Williams, Director of Special Education  
Kate Willett, PELC Principal  
John Bell, PELC Associate Principal  
Chad Sodini, PHS/PMS Principal  
Bill Wickman, PHS/PMS Associate Principal/Athletic Director

## **Contact Information**

District Office: 715-582-3677  
Website: [www.peshtigo.k12.wi.us](http://www.peshtigo.k12.wi.us)  
Email: [raup@peshtigo.k12.wi.us](mailto:raup@peshtigo.k12.wi.us)

**Peshtigo School District's Annual Meeting Agenda**  
**October 24, 2022**  
**6:00 p.m.**  
**Peshtigo Elementary Learning Center – Cafeteria**

- I. *Call the Meeting to Order*
- II. *Pledge of Allegiance*
- III. *Explanation of the Purpose of Annual Meeting* *Patrick Rau*
- IV. *Reading and Adoption of the Ground Rules*
- V. *Election of Temporary Chairperson*
- VI. *Temporary Chairperson Takes Over Meeting in Accordance to the Agenda and Adopted Ground Rules*
- VII. *Presentation of the Budget* *Patrick Rau*
- VIII. *Hearing on the Budget* *Patrick Rau*
  
- IX. *Resolutions:*
  - a. *Authorize payment of actual and necessary expenses of board members who travel in the performance of their duties.*
  - b. *Temporary Borrowing by Board of Education*
  - c. *Authorize the sale of school property (i.e., furniture, equipment, etc.)*
  - d. *Authorize the acquisition of real estate by purchase or condemnation under ch. 32, for school district purposes*
  - e. *Direct the board to furnish school meals/milk to district students and appropriate funds for that purpose.*
  - f. *Authorize the board to furnish supplies, materials, and other necessary resources to students under conditions prescribed by the meeting or school board.*
  - g. *Direct and provide for prosecution or defense of any legal action or proceedings in which the school district is interested.*
  - h. *Tax Levy for Operational Budget*
  - i. *Tax Levy for Debt Retirement*
  - j. *General Operation Continuance*
  
- X. *New or Unfinished Business* *Chairperson*  
*Establish Annual Meeting date for 2023 (Suggest October 23, 2023 @ 6:00 p.m.)*
  
- XI. *Adjournment* *Chairperson*

**OFFICIAL ANNUAL MEETING MINUTES**  
**Peshtigo School District**  
**October 25, 2021 6:00 p.m.**  
**Peshtigo Elementary Learning Center - Cafeteria**

**Community Members Present:** Kelly Jones, Gary Larsen, Chad Sodini, Steve Coble, Joe Nault, Rebecca DeMarce, Brian Williams, Miranda Seefeldt, Josh Seefeldt, Sarah Swanson

**Others Present:** Patrick Rau

**Recorder:** Betsy Wickman

The meeting was called to order at 6:00 p.m. by Board of Education President, Kelly Jones.

**A MOTION was made by Steve Coble of Peshtigo, WI and seconded by Gary Larsen of Peshtigo, WI to adopt the ground rules for the 2021-22 Annual Meeting. The motion carried with 6 ayes and 0 nays.**

**A MOTION was made by Gary Larsen of Peshtigo, WI and seconded by Steve Coble of Peshtigo, WI to nominate Kelly Jones as chairperson of the 2021-2022 Annual Meeting for the Peshtigo School District. There were no other nominations. The motion carried with 6 ayes and 0 nays.**

**A MOTION was made by Sarah Swanson of Peshtigo, WI and seconded by Chad Sodini of Peshtigo, WI to approve Resolution A: Reimbursement of School Board Members. The motion carried with a vote of 9 ayes and 0 nays.**

**A MOTION was made by Gary Larsen of Peshtigo, WI and seconded by Chad Sodini of Peshtigo, WI to approve Resolution B: Temporary Borrowing by Board of Education. The motion carried with a vote of 9 ayes and 0 nays.**

**A MOTION was made by Sarah Swanson of Peshtigo, WI and seconded by Josh Seefeldt of Peshtigo, WI to approve Resolution C: Sale of Unneeded School Property. The motion carried with a vote of 9 ayes and 0 nays.**

**A MOTION was made by Brian Williams of Peshtigo, WI and seconded by Chad Sodini of Peshtigo, WI to approve Resolution D: Purchase of Real Estate Property. The motion carried with a vote of 9 ayes and 0 nays.**

**A MOTION was made by Sarah Swanson of Peshtigo, WI and seconded by Brian Williams of Peshtigo, WI to approve Resolution E: Breakfast, Lunch, and Milk Programs. The motion carried with a vote of 9 ayes and 0 nays.**

**A MOTION was made by Brian Williams of Peshtigo, WI and seconded by Sarah Swanson of Peshtigo, WI to approve Resolution F: Furnish Supplies, Materials, and other necessary resources. The motion carried with a vote of 9 ayes and 0 nays.**

**A MOTION was made by Brian Williams of Peshtigo, WI and seconded by Chad Sodini of Peshtigo, WI to approve Resolution G: Legal Proceedings. The motion carried with a vote of 9 ayes and 0 nays.**

**A MOTION was made by Brian Williams of Peshtigo, WI and seconded by Chad Sodini of Peshtigo, WI to approve Resolution H: Tax Levy for Operational Budget. The motion carried with a vote of 9 ayes and 0 nays.**

**A MOTION was made by Brian Williams of Peshtigo, WI and seconded by Sarah Swanson of Peshtigo, WI to approve Resolution I: Tax Levy for Debt Retirement. The motion carried with a vote of 9 ayes and 0 nays.**

**A MOTION was made by Brian Williams of Pehstigo, WI and seconded by Chad Sodini of Peshtigo, WI to approve Resolution J: General Operation Continuance. The motion carried with a vote of 9 ayes and 0 nays.**

**A MOTION was made by Gary Larsen of Peshtigo, WI and seconded by Sarah Swanson of Peshtigo, WI to set the annual meeting date for October 24 in 2022 at 6:00 PM. The motion carried with a vote of 9 ayes and 0 nays.**

**A MOTION was made by Josh Seefeldt of Peshtigo, WI and seconded by Brian Williams of Peshtigo, WI to adjourn the Annual Meeting for the 2021-2022 School Year at 6:17 p.m. The motion carried with a vote of 9 ayes and 0 nays.**

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**Rebecca DeMarce, Clerk**

*Peshtigo School District  
Participation Ground Rules for  
Annual Meeting*

1. *Only one individual may address the chair at one time.*
2. *To be recognized by the chair, the individual seeking recognition must raise his/her hand until recognized.*
3. *While non-electors are welcome to attend, only electors of the district may exercise voting rights. Non-electors may address the chair only at the chair's discretion.*
4. *Once recognized by the chair, the individual wishing to speak must:*
5. *Stand,*
6. *State his/her full name and address for the record,*
7. *State whether he/she is a resident of the school district.*
8. *Each individual addressing the chair will be allowed a maximum of three (3) minutes to present his/her views.*
9. *All voting will be by a show of hands unless specifically requested to do otherwise by the electors through proper procedures.*
10. *The chair may limit discussion on any issue after he/she determines it to be a reasonable amount of time.*
11. *Robert's Rules of Order will be used a reference in all proceedings.*

## **KEY TERMS TO SCHOOL FINANCE**

**AGR Aid:** Achievement Gap Reduction aid (AGR) is distributed to districts implementing a program to provide smaller class sizes or instructional coaching in grades K-3.

**Categorical Aid:** state or federal aid that is intended to finance or reimburse specific instructional programs or a particular target group of students. Examples included: transportation, per pupil, AGR, high poverty, and/or special education.

**Comparative Cost Per Member:** the numeric measure for comparisons of district expenditures to other districts.

**Enrollment:** the actual number of students in seats. This number will account for open enrollment students who attend Peshtigo and those who leave the district to attend elsewhere.

**Equalized Aid (General Aid):** state financial assistance to public school district for use in funding a broad range of school district operational expenditures.

**Equalized Aid Formula:** distributes financial assistance to achieve two goals: 1.) reduce the reliance upon local property tax; and 2.) guarantee that a basic educational opportunity is available to all students.

**Equalized Valuation:** designed to cause each type of property across the state to have comparable value regardless of local assessment practices, reflecting its fair market value.

**Exemptions:** act as parachutes to lessen the decrease of revenue annually. The District is receiving two exemptions: Hold Harmless and Declining Enrollment.

**Membership:** a method of counting students to determine the number of resident students in a district to determine funding. Membership is counted the third Friday of September and the second Friday of January. For funding purposes a three-year rolling average is used.

**Mill Rate:** amount of property tax dollars levied for each \$1,000 of tax property value.

**Per-Pupil Aid:** provides school districts with an additional amount of state aid outside the Revenue Limit.

**Revenue Limit:** a district-specific limit on the revenue a school district is entitled to receive from general state aid (equalization, special adjustment, and integration aids), local levies and state Computer Aid.

**Special Education Aid:** state financial assistance supporting the costs of providing special education and related services to students.

**Transportation Aid:** state financial assistance supporting the costs of transporting public and non-public students to and from school.

**WUFAR:** Wisconsin Uniform Financial Accounting Requirements provide universal accounting practices for all school public school districts.

## **BUDGET HIGHLIGHTS**

**Increase Equalized Property Values:** The District's Equalized Property Value increased to \$532,242,730 which is about a 19% increase from previous years. A historical increase.

**Total Levy:** Two levies will be asked to be approved based on the results of the referendum on November 8th. If the referendum fails, the total levy for operations will be \$2,192,381. No levy for debt would be applied. A successful referendum will create a levy of \$4,041,131 for operations and debt.

**Mill Rate:** A failed referendum will result in a mill rate of \$4.12/thousand. A mill rate of \$7.59/thousand would be applied with a successful referendum.

**Private School Vouchers:** a total of \$335,637 is being levied for the state-wide school choice program to cover private school tuition for children. This additional levy is an additional \$63/\$100,000 in taxes.

**Declining Enrollment:** enrollment declined for another year, but at a slower rate. Total enrollment is at 1,079 students, down from 1,088 students.

**Open Enrollment:** through open enrollment the district will generate an additional \$1.48 million in revenue. This additional revenue is crucial for the financial health of the district as the resident enrollment declines. A significant decrease is observed in the number of students open enrolling out. In 2021-2022, 62 students chose other districts. That number was reduced to 43 for the 2022-2023 school year.

**Fund 46:** is a fund that allows the District to set aside surplus budget dollars from previous fiscal years to complete future capital projects. This is critical as it allows the district to maximize its state aid and offset property taxes while creating a funding source for expensive projects such as: HVAC, roofs, windows, lighting, parking lots, etc. The current balance is \$2.47 million.

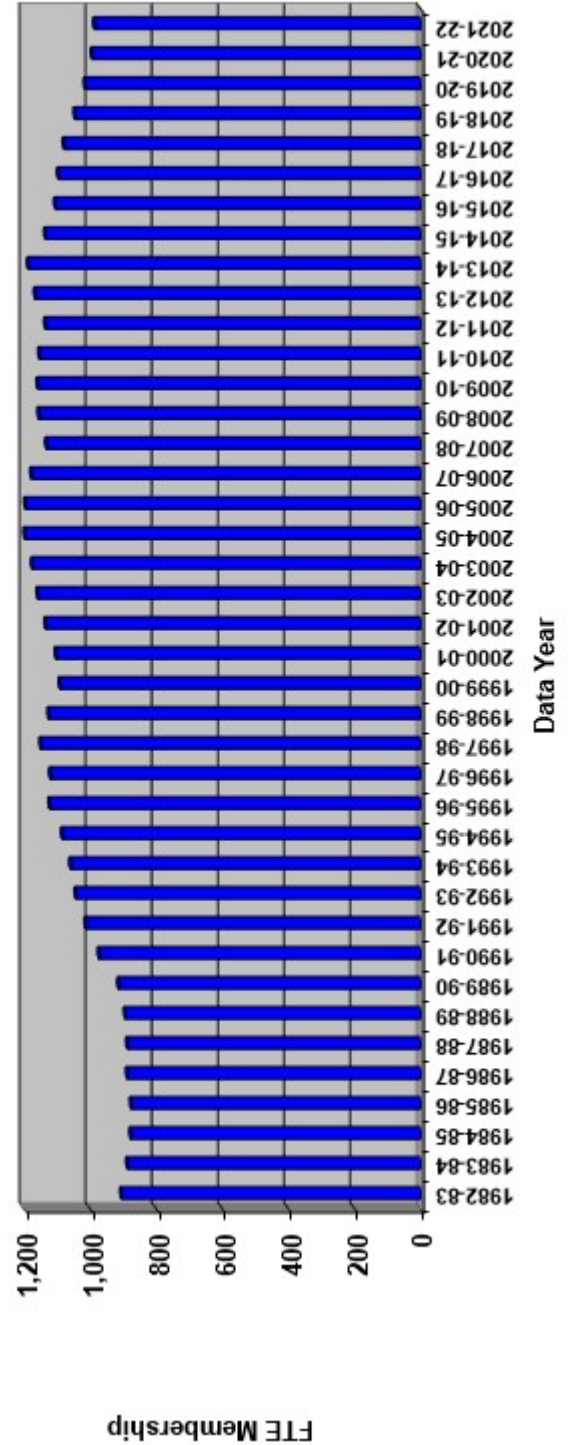


# Longitudinal Survey of Equalization Aid Membership

## Peshtigo

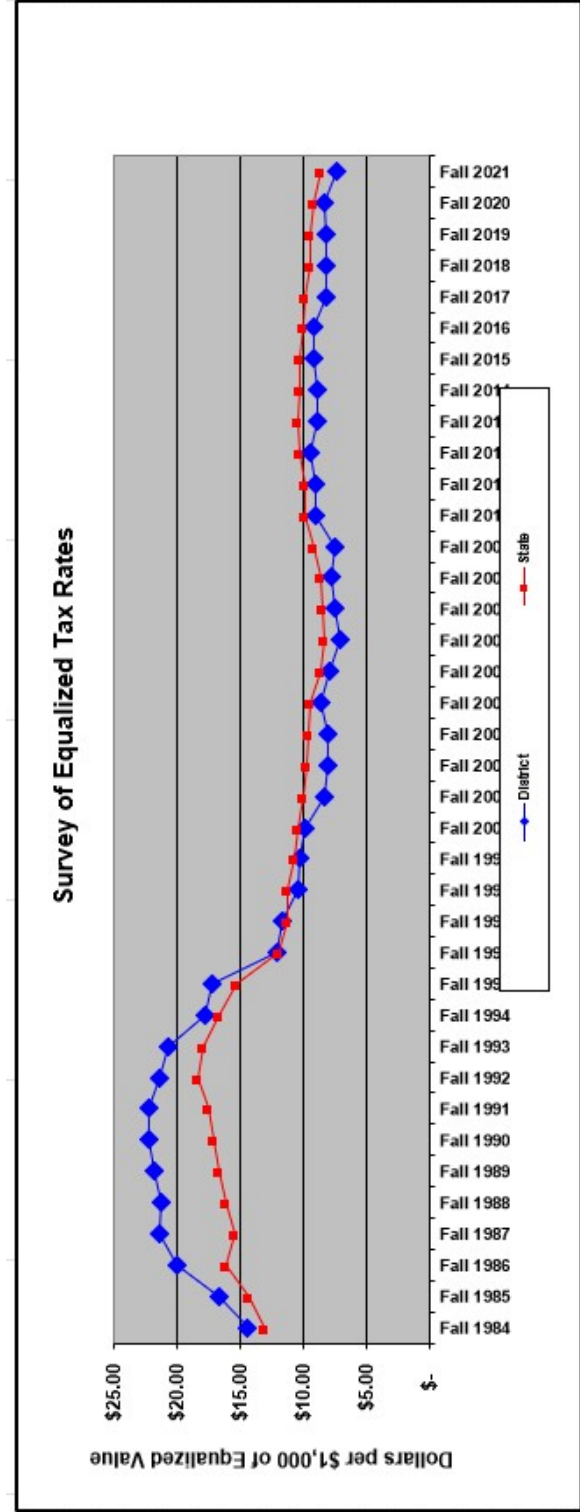
	Peshtigo		4305						
<b>Data Year:</b>	<b>1982-83</b>	<b>1983-84</b>	<b>1984-85</b>	<b>1985-86</b>	<b>1986-87</b>	<b>1987-88</b>	<b>1988-89</b>	<b>1989-90</b>	<b>1990-91</b>
<b>Aid Year:</b>	904	886	876	875	887	886	893	913	972
<b>Data Year:</b>	<b>1991-92</b>	<b>1992-93</b>	<b>1993-94</b>	<b>1994-95</b>	<b>1995-96</b>	<b>1996-97</b>	<b>1997-98</b>	<b>1998-99</b>	<b>1999-00</b>
<b>Aid Year:</b>	1,012	1,042	1,058	1,083	1,121	1,119	1,148	1,124	1,090
<b>Data Year:</b>	<b>2000-01</b>	<b>2001-02</b>	<b>2002-03</b>	<b>2003-04</b>	<b>2004-05</b>	<b>2005-06</b>	<b>2006-07</b>	<b>2007-08</b>	<b>2008-09</b>
<b>Aid Year:</b>	1,102	1,133	1,157	1,174	1,196	1,194	1,176	1,131	1,154
<b>Data Year:</b>	<b>2009-10</b>	<b>2010-11</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
<b>Aid Year:</b>	1,157	1,152	1,134	1,165	1,186	1,134	1,104	1,095	1,078
<b>Data Year:</b>	<b>2018-19</b>	<b>2019-20</b>	<b>2020-21</b>	<b>2021-22</b>					
<b>Aid Year:</b>	1,045	1,014	993	986					

**Longitudinal Survey of Membership**

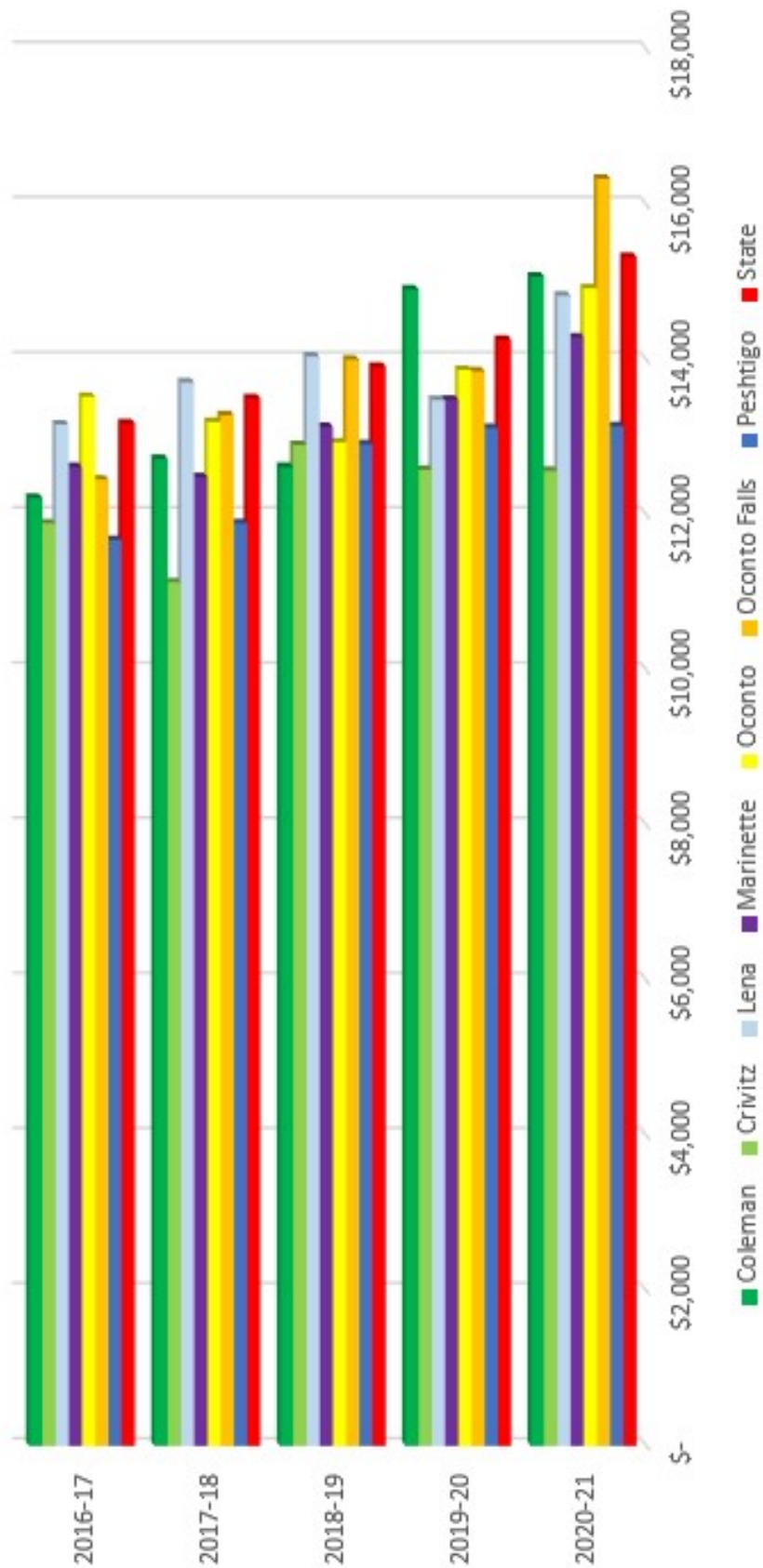


# Longitudinal Survey of Levies, Equalized Values, and Equalized Tax Rates\*

		Peshtigo												4305			
		Fall 1984	Fall 1985	Fall 1986	Fall 1987	Fall 1988	Fall 1989	Fall 1990	Fall 1991	Fall 1992	Fall 1993	Fall 1994	Fall 1995	Fall 1996	Fall 1997	Fall 1998	Fall 1999
Total Levy	\$	1,637,958	1,905,112	2,262,533	2,366,078	2,366,078	2,509,442	2,642,309	2,662,337	2,622,080	2,638,086	2,401,021	2,517,111	1,918,400	2,045,130	1,946,111	2,100,500
Total Equalized Value	\$	113,952,213	114,296,871	112,920,587	110,887,652	111,539,285	114,946,522	118,624,288	119,480,494	122,568,538	127,215,814	135,042,521	145,715,613	159,289,639	175,522,247	186,413,301	203,796,755
Equalized Rate	\$	14.37	16.67	20.04	21.34	21.21	21.83	22.27	22.28	21.39	20.74	17.78	12.04	11.65	10.44	10.31	10.31
K-12 Average	\$	12.98	14.35	16.13	15.38	16.09	16.62	17.11	17.51	18.37	17.91	16.60	15.26	11.90	11.30	11.20	10.68
Fall 2000																	
Total Levy	\$	2,179,088	2,036,958	2,114,385	2,226,408	2,494,059	2,474,232	2,298,017	2,564,781	2,179,088	2,036,958	2,114,385	2,226,408	2,494,059	2,474,232	2,298,017	2,564,781
Total Equalized Value	\$	219,880,846	243,760,142	263,553,773	275,516,689	288,402,543	313,430,630	323,028,001	342,194,711	219,880,846	243,760,142	263,553,773	275,516,689	288,402,543	313,430,630	323,028,001	342,194,711
Equalized Rate	\$	9.91	8.36	8.02	8.08	8.65	7.89	7.11	7.49	9.91	8.36	8.02	8.08	8.65	7.89	7.11	7.49
K-12 Average	\$	10.43	10.04	9.73	9.56	9.46	8.63	8.31	8.45	10.43	10.04	9.73	9.56	9.46	8.63	8.31	8.45
Fall 2001																	
Total Levy	\$	2,690,236	2,634,438	3,138,922	3,066,901	3,205,231	3,075,176	2,990,070	3,179,159	2,690,236	2,634,438	3,138,922	3,066,901	3,205,231	3,075,176	2,990,070	3,179,159
Total Equalized Value	\$	346,870,244	349,685,268	348,232,855	339,843,188	340,507,402	345,570,720	337,800,293	345,354,882	346,870,244	349,685,268	348,232,855	339,843,188	340,507,402	345,570,720	337,800,293	345,354,882
Equalized Rate	\$	7.76	7.53	9.01	9.02	9.41	8.90	8.85	9.21	7.76	7.53	9.01	9.02	9.41	8.90	8.85	9.21
K-12 Average	\$	8.61	9.18	9.80	9.88	10.21	10.37	10.26	10.25	8.61	9.18	9.80	9.88	10.21	10.37	10.26	10.25
Fall 2016																	
Total Levy	\$	3,225,471	2,964,553	3,355,143	3,454,089	3,502,538	3,254,079			3,225,471	2,964,553	3,355,143	3,454,089	3,502,538	3,254,079		
Total Equalized Value	\$	354,164,141	364,076,550	411,950,721	420,982,585	424,684,524	446,010,349			354,164,141	364,076,550	411,950,721	420,982,585	424,684,524	446,010,349		
Equalized Rate	\$	9.11	8.14	8.14	8.20	8.25	7.30			9.11	8.14	8.14	8.20	8.25	7.30		
K-12 Average	\$	9.97	9.79	9.46	9.37	9.22	8.64			9.97	9.79	9.46	9.37	9.22	8.64		
Fall 2021																	
Total Levy	\$																
Total Equalized Value	\$																
Equalized Rate	\$																
K-12 Average	\$																



TOTAL STATE COST PER MEMBER





<b>BUDGET ADOPTION 2022-23 – REFERENDUM FAIL</b>			
	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
<b>GENERAL FUND (FUND 10)</b>			
Beginning Fund Balance (Account 930 000)	3,033,800.06	3,038,212.80	3,054,986.98
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	460.40	17.22	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	3,037,752.40	0.00	0.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>3,038,212.80</b>	<b>3,054,986.98</b>	<b>3,054,986.98</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	2,826,619.51	2,658,451.55	2,198,556.00
240 Payments for Services	33,316.80	40,588.87	7,000.00
260 Non-Capital Sales	6,772.69	2,945.00	2,700.00
270 School Activity Income	5,824.00	24,813.25	23,400.00
280 Interest on Investments	7,727.51	6,825.77	6,000.00
290 Other Revenue, Local Sources	44,747.11	50,241.14	24,540.00
<b>Subtotal Local Sources</b>	<b>2,925,007.62</b>	<b>2,783,865.58</b>	<b>2,262,196.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	1,312,763.00	1,420,748.00	1,476,286.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>1,312,763.00</b>	<b>1,420,748.00</b>	<b>1,476,286.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	6,717.61	6,489.90	16,796.00
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	1,500.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>6,717.61</b>	<b>7,989.90</b>	<b>16,796.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	75,765.03	86,651.92	65,845.00
620 State Aid -- General	7,505,372.00	7,832,557.00	7,965,077.00
630 DPI Special Project Grants	26,270.52	23,215.52	21,891.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	314,526.66	279,076.55	280,000.00
660 Other State Revenue Through Local Units	26,147.21	24,329.13	24,000.00
690 Other Revenue	766,488.56	752,623.71	721,671.00
<b>Subtotal State Sources</b>	<b>8,714,569.98</b>	<b>8,998,453.83</b>	<b>9,078,484.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00

720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	162,819.90	504,047.46	627,081.00
750 IASA Grants	141,715.00	139,702.00	134,887.00
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	37,423.09	202,287.90	130,894.00
790 Other Federal Revenue - Direct	20,291.98	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>362,249.97</b>	<b>846,037.36</b>	<b>892,862.00</b>
<b>Other Financing Sources</b> 850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	31,783.41	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>31,783.41</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	51,426.10	73,839.09	158,945.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	4,182.48	4,337.06	350.00
<b>Subtotal Other Revenues</b>	<b>55,608.58</b>	<b>78,176.15</b>	<b>159,295.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>13,376,916.76</b>	<b>14,167,054.23</b>	<b>13,885,919.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	3,107,922.07	2,734,107.44	2,794,195.00
120 000 Regular Curriculum	2,344,504.44	2,904,173.74	2,677,394.00
130 000 Vocational Curriculum	345,808.62	358,805.30	321,683.00
140 000 Physical Curriculum	361,787.85	390,305.17	386,453.00
160 000 Co-Curricular Activities	211,107.44	255,822.41	305,263.00
170 000 Other Special Needs	39,299.51	46,171.44	48,932.00
<b>Subtotal Instruction</b>	<b>6,410,429.93</b>	<b>6,689,385.50</b>	<b>6,533,920.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	325,914.62	307,556.10	355,013.00
220 000 Instructional Staff Services	389,015.15	704,671.83	614,065.00
230 000 General Administration	388,713.88	457,003.08	456,420.00
240 000 School Building Administration	788,397.93	833,142.38	825,241.00
250 000 Business Administration	1,773,104.05	2,109,204.95	2,086,267.00
260 000 Central Services	54,236.34	63,036.78	71,795.00
270 000 Insurance & Judgments	104,860.22	124,974.00	134,148.00
280 000 Debt Services	3,172.91	2,858.33	5,500.00
290 000 Other Support Services	711,781.21	797,449.36	530,176.00
<b>Subtotal Support Sources</b>	<b>4,539,196.31</b>	<b>5,399,896.81</b>	<b>5,078,625.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	1,686,915.26	1,100,778.64	1,281,086.00
430 000 Instructional Service Payments	733,630.40	956,466.32	992,288.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	2,332.12	3,752.78	0.00
<b>Subtotal Non-Program Transactions</b>	<b>2,422,877.78</b>	<b>2,060,997.74</b>	<b>2,273,374.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>13,372,504.02</b>	<b>14,150,280.05</b>	<b>13,885,919.00</b>

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	17,008.25	280,037.92	267,425.66
<b>900 000 Ending Fund Balance</b>	<b>280,037.92</b>	<b>267,425.66</b>	<b>257,025.66</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>328,217.20</b>	<b>111,330.79</b>	<b>15,600.00</b>
100 000 Instruction	43,403.47	99,784.23	0.00
200 000 Support Services	4,284.06	9,690.08	15,000.00
400 000 Non-Program Transactions	17,500.00	14,468.74	11,000.00
<b>TOTAL EXPENDTURES &amp; OTHER FINANCING USES</b>	<b>65,187.53</b>	<b>123,943.05</b>	<b>26,000.00</b>

SPECIAL EDUCATION FUND (FUND 27)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	963,508.26	1,100,778.64	1,281,086.00
<b>Local Sources</b>			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	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
<b>Subtotal Other School Districts within Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	11,538.33	11,242.80	10,000.00
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
<b>Subtotal Intermediate Sources</b>	<b>11,538.33</b>	<b>11,242.80</b>	<b>10,000.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	373,466.00	392,020.00	370,000.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	38,461.73	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	0.00	4,782.13	2,250.00
<b>Subtotal State Sources</b>	<b>373,466.00</b>	<b>435,263.86</b>	<b>372,250.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00

730 DPI Special Project Grants	251,430.63	271,907.56	317,989.00
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	50,909.46	61,994.25	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>302,340.09</b>	<b>333,901.81</b>	<b>367,989.00</b>
<b>Other Financing Sources</b>		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	202.90	0.00
990 Miscellaneous	93.00	104.00	50.00
<b>Subtotal Other Revenues</b>	<b>93.00</b>	<b>306.90</b>	<b>50.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,650,945.68</b>	<b>1,881,494.01</b>	<b>2,031,375.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
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	1,017,686.47	1,222,082.76	1,314,201.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>1,017,686.47</b>	<b>1,222,082.76</b>	<b>1,314,201.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	279,544.01	227,126.98	306,952.00
220 000 Instructional Staff Services	171,341.62	192,529.33	200,935.00
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	13,515.76	68,943.38	51,035.00
260 000 Central Services	636.98	1,426.50	5,750.00
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
<b>Subtotal Support Sources</b>	<b>465,038.37</b>	<b>490,026.19</b>	<b>564,672.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	152,920.87	164,589.42	152,502.00
490 000 Other Non-Program Transactions	15,299.97	4,795.64	0.00
<b>Subtotal Non-Program Transactions</b>	<b>168,220.84</b>	<b>169,385.06</b>	<b>152,502.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,650,945.68</b>	<b>1,881,494.01</b>	<b>2,031,375.00</b>
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	93,832.79	391,268.78	660,474.90
<b>900 000 ENDING FUND BALANCES</b>	<b>391,268.78</b>	<b>660,474.90</b>	<b>0.90</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>685,035.99</b>	<b>604,706.12</b>	<b>2,276.00</b>
281 000 Long-Term Capital Debt	387,600.00	335,500.00	662,750.00
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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>387,600.00</b>	<b>335,500.00</b>	<b>662,750.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>955,000.00</b>	<b>645,000.00</b>	<b>0.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	2,348,932.03	2,846,803.23	2,470,246.21
<b>900 000 Ending Fund Balance</b>	<b>2,846,803.23</b>	<b>2,470,246.21</b>	<b>2,272,746.21</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>740,307.51</b>	<b>17,600.32</b>	<b>15,000.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	242,436.31	394,157.34	212,500.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>242,436.31</b>	<b>394,157.34</b>	<b>212,500.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	37,670.11	182,348.18	383,063.94
<b>900 000 ENDING FUND BALANCE</b>	<b>182,348.18</b>	<b>383,063.94</b>	<b>383,063.94</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>805,718.25</b>	<b>960,428.32</b>	<b>524,000.00</b>
200 000 Support Services	660,783.19	759,712.56	524,000.00
400 000 Non-Program Transactions	256.99	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>661,040.18</b>	<b>759,712.56</b>	<b>524,000.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.



<b>BUDGET ADOPTION 2022-23 - REFERENDUM PASS</b>			
	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
<b>GENERAL FUND (FUND 10)</b>			
Beginning Fund Balance (Account 930 000)	3,033,800.06	3,038,212.80	3,054,986.98
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	460.40	17.22	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	3,037,752.40	0.00	0.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>3,038,212.80</b>	<b>3,054,986.98</b>	<b>3,054,986.98</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	2,826,619.51	2,658,451.55	2,198,556.00
240 Payments for Services	33,316.80	40,588.87	7,000.00
260 Non-Capital Sales	6,772.69	2,945.00	2,700.00
270 School Activity Income	5,824.00	24,813.25	23,400.00
280 Interest on Investments	7,727.51	6,825.77	6,000.00
290 Other Revenue, Local Sources	44,747.11	50,241.14	24,540.00
<b>Subtotal Local Sources</b>	<b>2,925,007.62</b>	<b>2,783,865.58</b>	<b>2,262,196.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	1,312,763.00	1,420,748.00	1,476,286.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>1,312,763.00</b>	<b>1,420,748.00</b>	<b>1,476,286.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	6,717.61	6,489.90	16,796.00
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	1,500.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>6,717.61</b>	<b>7,989.90</b>	<b>16,796.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	75,765.03	86,651.92	65,845.00
620 State Aid -- General	7,505,372.00	7,832,557.00	7,965,077.00
630 DPI Special Project Grants	26,270.52	23,215.52	21,891.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	314,526.66	279,076.55	280,000.00
660 Other State Revenue Through Local Units	26,147.21	24,329.13	24,000.00
690 Other Revenue	766,488.56	752,623.71	721,671.00
<b>Subtotal State Sources</b>	<b>8,714,569.98</b>	<b>8,998,453.83</b>	<b>9,078,484.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00

720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	162,819.90	504,047.46	627,081.00
750 IASA Grants	141,715.00	139,702.00	134,887.00
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	37,423.09	202,287.90	130,894.00
790 Other Federal Revenue - Direct	20,291.98	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>362,249.97</b>	<b>846,037.36</b>	<b>892,862.00</b>
<b>Other Financing Sources</b> 850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	31,783.41	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>31,783.41</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	51,426.10	73,839.09	158,945.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	4,182.48	4,337.06	350.00
<b>Subtotal Other Revenues</b>	<b>55,608.58</b>	<b>78,176.15</b>	<b>159,295.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>13,376,916.76</b>	<b>14,167,054.23</b>	<b>13,885,919.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	3,107,922.07	2,734,107.44	2,794,195.00
120 000 Regular Curriculum	2,344,504.44	2,904,173.74	2,677,394.00
130 000 Vocational Curriculum	345,808.62	358,805.30	321,683.00
140 000 Physical Curriculum	361,787.85	390,305.17	386,453.00
160 000 Co-Curricular Activities	211,107.44	255,822.41	305,263.00
170 000 Other Special Needs	39,299.51	46,171.44	48,932.00
<b>Subtotal Instruction</b>	<b>6,410,429.93</b>	<b>6,689,385.50</b>	<b>6,533,920.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	325,914.62	307,556.10	355,013.00
220 000 Instructional Staff Services	389,015.15	704,671.83	614,065.00
230 000 General Administration	388,713.88	457,003.08	456,420.00
240 000 School Building Administration	788,397.93	833,142.38	825,241.00
250 000 Business Administration	1,773,104.05	2,109,204.95	2,086,267.00
260 000 Central Services	54,236.34	63,036.78	71,795.00
270 000 Insurance & Judgments	104,860.22	124,974.00	134,148.00
280 000 Debt Services	3,172.91	2,858.33	5,500.00
290 000 Other Support Services	711,781.21	797,449.36	530,176.00
<b>Subtotal Support Sources</b>	<b>4,539,196.31</b>	<b>5,399,896.81</b>	<b>5,078,625.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	1,686,915.26	1,100,778.64	1,281,086.00
430 000 Instructional Service Payments	733,630.40	956,466.32	992,288.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	2,332.12	3,752.78	0.00
<b>Subtotal Non-Program Transactions</b>	<b>2,422,877.78</b>	<b>2,060,997.74</b>	<b>2,273,374.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>13,372,504.02</b>	<b>14,150,280.05</b>	<b>13,885,919.00</b>

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	17,008.25	280,037.92	267,425.66
<b>900 000 Ending Fund Balance</b>	<b>280,037.92</b>	<b>267,425.66</b>	<b>257,025.66</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>328,217.20</b>	<b>111,330.79</b>	<b>15,600.00</b>
100 000 Instruction	43,403.47	99,784.23	0.00
200 000 Support Services	4,284.06	9,690.08	15,000.00
400 000 Non-Program Transactions	17,500.00	14,468.74	11,000.00
<b>TOTAL EXPENDTURES &amp; OTHER FINANCING USES</b>	<b>65,187.53</b>	<b>123,943.05</b>	<b>26,000.00</b>

SPECIAL EDUCATION FUND (FUND 27)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	963,508.26	1,100,778.64	1,281,086.00
<b>Local Sources</b>			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	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
<b>Subtotal Other School Districts within Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	11,538.33	11,242.80	10,000.00
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
<b>Subtotal Intermediate Sources</b>	<b>11,538.33</b>	<b>11,242.80</b>	<b>10,000.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	373,466.00	392,020.00	370,000.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	38,461.73	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	0.00	4,782.13	2,250.00
<b>Subtotal State Sources</b>	<b>373,466.00</b>	<b>435,263.86</b>	<b>372,250.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00

730 DPI Special Project Grants	251,430.63	271,907.56	317,989.00
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	50,909.46	61,994.25	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>302,340.09</b>	<b>333,901.81</b>	<b>367,989.00</b>
<b>Other Financing Sources</b>		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	202.90	0.00
990 Miscellaneous	93.00	104.00	50.00
<b>Subtotal Other Revenues</b>	<b>93.00</b>	<b>306.90</b>	<b>50.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,650,945.68</b>	<b>1,881,494.01</b>	<b>2,031,375.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
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	1,017,686.47	1,222,082.76	1,314,201.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>1,017,686.47</b>	<b>1,222,082.76</b>	<b>1,314,201.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	279,544.01	227,126.98	306,952.00
220 000 Instructional Staff Services	171,341.62	192,529.33	200,935.00
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	13,515.76	68,943.38	51,035.00
260 000 Central Services	636.98	1,426.50	5,750.00
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
<b>Subtotal Support Sources</b>	<b>465,038.37</b>	<b>490,026.19</b>	<b>564,672.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	152,920.87	164,589.42	152,502.00
490 000 Other Non-Program Transactions	15,299.97	4,795.64	0.00
<b>Subtotal Non-Program Transactions</b>	<b>168,220.84</b>	<b>169,385.06</b>	<b>152,502.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,650,945.68</b>	<b>1,881,494.01</b>	<b>2,031,375.00</b>
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	93,832.79	391,268.78	660,474.90
<b>900 000 ENDING FUND BALANCES</b>	<b>391,268.78</b>	<b>660,474.90</b>	<b>1,848,750.90</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>685,035.99</b>	<b>604,706.12</b>	<b>1,851,026.00</b>
281 000 Long-Term Capital Debt	387,600.00	335,500.00	662,750.00
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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>387,600.00</b>	<b>335,500.00</b>	<b>662,750.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>955,000.00</b>	<b>645,000.00</b>	<b>19,950,000.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	2,348,932.03	2,846,803.23	2,470,246.21
<b>900 000 Ending Fund Balance</b>	<b>2,846,803.23</b>	<b>2,470,246.21</b>	<b>2,272,746.21</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>740,307.51</b>	<b>17,600.32</b>	<b>15,000.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	242,436.31	394,157.34	212,500.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>242,436.31</b>	<b>394,157.34</b>	<b>212,500.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	37,670.11	182,348.18	383,063.94
<b>900 000 ENDING FUND BALANCE</b>	<b>182,348.18</b>	<b>383,063.94</b>	<b>383,063.94</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>805,718.25</b>	<b>960,428.32</b>	<b>524,000.00</b>
200 000 Support Services	660,783.19	759,712.56	524,000.00
400 000 Non-Program Transactions	256.99	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>661,040.18</b>	<b>759,712.56</b>	<b>524,000.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

**RESOLUTION (a):  
REIMBURSEMENT OF SCHOOL BOARD MEMBERS**

***Be it resolved by the electorate of the Peshtigo School District, Marinette County, Wisconsin, to authorize the payment of actual and necessary expenses of the school board member when traveling in the performance of Board duties with mileage to be reimbursed at current federal rate.***

***Resolution moved by:*** \_\_\_\_\_

***Resolution seconded by:*** \_\_\_\_\_

***Resolution passed by the electorate of the Peshtigo School District with \_\_\_\_\_ ayes and \_\_\_\_\_ nays.***

***Dated this 24th day of October, 2022.***

\_\_\_\_\_  
***Board President***

\_\_\_\_\_  
***Board Clerk***

**RESOLUTION (b):  
TEMPORARY BORROWING BY THE BOARD OF EDUCATION**

***Be it resolved by the electorate of the Peshtigo School District, Marinette County, Wisconsin, that the Board of Education be authorized to secure a temporary loan for the purpose of meeting the immediate expense of maintaining operational expenses of the District.***

***Resolution moved by:*** \_\_\_\_\_

***Resolution seconded by:*** \_\_\_\_\_

***Resolution passed by the electorate of the Peshtigo School District with \_\_\_\_\_ ayes and \_\_\_\_\_ nays.***

***Dated this 24th day of October, 2022.***

\_\_\_\_\_  
***Board President***

\_\_\_\_\_  
***Board Clerk***

**RESOLUTION (c):  
SALE OF UNNEEDED SCHOOL PROPERTY**

***Be it resolved by the electorate of the Peshtigo School District, Marinette County, Wisconsin, that the Board is authorized the sale or disposal of any property, excluding real estate, belonging to and not needed by the said District for school purposes.***

***Resolution moved by:*** \_\_\_\_\_

***Resolution seconded by:*** \_\_\_\_\_

***Resolution passed by the electorate of the Peshtigo School District with \_\_\_\_\_ ayes and \_\_\_\_\_ nays.***

***Dated this 24th day of October, 2022.***

\_\_\_\_\_  
***Board President***

\_\_\_\_\_  
***Board Clerk***



**RESOLUTION (d)  
PURCHASE OF REAL ESTATE**

***Be it resolved by the electorate of the Peshtigo School District, Marinette County, Wisconsin, that the Board is authorized to purchase real estate under ch.32 for school district purposes.***

***Resolution moved by:*** \_\_\_\_\_

***Resolution seconded by:*** \_\_\_\_\_

***Resolution passed by the electorate of the Peshtigo School District with \_\_\_\_\_ ayes and \_\_\_\_\_ nays.***

***Dated this 24th day of October, 2022.***

\_\_\_\_\_  
***Board President***

\_\_\_\_\_  
***Board Clerk***

**RESOLUTION (e):  
BREAKFAST, LUNCH, AND MILK PROGRAMS**

***Be it resolved by the electorate of the Peshtigo School District, Marinette County, Wisconsin, that the Board of Education is hereby authorized to furnish breakfast, lunch, and milk to any and all students of this District at such places and times and at such cost as shall be set by said School Board, and the School Board is hereby authorized to pay any deficiency which may result from said breakfast, lunch, and milk programs.***

***Resolution moved by:***

\_\_\_\_\_

***Resolution seconded by:*** \_\_\_\_\_

***Resolution passed by the electorate of the Peshtigo School District with \_\_\_\_\_ ayes and \_\_\_\_\_ nays.***

***Dated this 24th day of October, 2022.***

\_\_\_\_\_  
***Board President***

\_\_\_\_\_  
***Board Clerk***

**RESOLUTION (f):  
FURNISH SUPPLIES, MATERIALS, AND OTHER NECESSARY RESOURCES**

***Be it resolved by the electorate of the Peshtigo School District, Marinette County, Wisconsin, that the Board of Education may furnish supplies, materials, and other necessary resources to any and all students under conditions prescribed by the annual meeting or by the School Board.***

***Resolution moved by:*** \_\_\_\_\_

***Resolution seconded by:*** \_\_\_\_\_

***Resolution passed by the electorate of the Peshtigo School District with \_\_\_\_\_ ayes and \_\_\_\_\_ nays.***

***Dated this 24th day of October, 2022.***

\_\_\_\_\_  
***Board President***

\_\_\_\_\_  
***Board Clerk***

**RESOLUTION (g):  
LEGAL PROCEEDINGS**

***Be it resolved by the electorate of the Peshtigo School District, Marinette County, Wisconsin, that the Board of Education is directed to provide for the prosecution or defense of any action or proceeding in which the District is interested from this time forward through the annual meeting of the year 2023.***

***Resolution moved by:***

\_\_\_\_\_

***Resolution seconded by:***

\_\_\_\_\_

***Resolution passed by the electorate of the Peshtigo School District with \_\_\_\_\_ ayes and \_\_\_\_\_ nays.***

***Dated this 24th day of October, 2022.***

\_\_\_\_\_  
***Board President***

\_\_\_\_\_  
***Board Clerk***

**RESOLUTION (h):  
TAX LEVY FOR OPERATIONAL BUDGET**

**WHEREAS, it is necessary to set a local tax levy for the annual operation of the Peshtigo School District, Marinette County, Wisconsin.**

**AND WHEREAS, it is established the cost of such operation for the 2022-23 school year requires a local tax levy of \$2,192,381.**

**BE IT RESOLVED by the electorate of the Peshtigo School District, Marinette County, Wisconsin, that the tax levy for the 2022-23 school operation be set at \$2,192,381.**

**Resolution moved by: \_\_\_\_\_**

**Resolution seconded by: \_\_\_\_\_**

**Resolution passed by the electorate of the Peshtigo School District with \_\_\_\_\_ ayes and \_\_\_\_\_ nays.**

**Dated this 24th day of October, 2022.**

\_\_\_\_\_  
**Board President**

\_\_\_\_\_  
**Board Clerk**

**RESOLUTION (j):  
TAX LEVY FOR DEBT RETIREMENT**

**WHEREAS, it is necessary to set a local tax levy for the debt retirement of the Peshtigo School District, Marinette County, Wisconsin.**

**AND WHEREAS, it is established that the cost of such debt retirement for the 2022-2023 school year requires a local tax levy of \$ 1,848,750 should the November 8, 2022 referendum be successful.**

**BE IT RESOLVED by the electorate of the Peshtigo School District, Marinette County, Wisconsin, that the tax levy for the 2022-2023 debt retirement be set at \$ 1,848,750 should the November 8, 2022 referendum be successful.**

**AND WHEREAS, it is established that the cost of such debt retirement for the 2022-2023 school year requires a local tax levy of \$0 should the November 8, 2022 referendum be unsuccessful.**

**BE IT RESOLVED by the electorate of the Peshtigo School District, Marinette County, Wisconsin, that the tax levy for the 2022-2023 debt retirement be set at \$0 should the November 8, 2022 referendum be unsuccessful.**

**Resolution moved by: \_\_\_\_\_**

**Resolution seconded by: \_\_\_\_\_**

**Resolution passed by the electorate of the Peshtigo School District with \_\_\_\_\_ ayes and \_\_\_\_\_ nays.**

**Dated this 24th day of October, 2022.**

\_\_\_\_\_  
**Board President**

\_\_\_\_\_  
**Board Clerk**

**RESOLUTION (j):  
GENERAL OPERATION CONTINUANCE**

***BE IT RESOLVED by the electorate of the Peshtigo School District, Marinette County, Wisconsin, that the general authority to continue and maintain the school district's operational obligations as stated in Wisconsin Statutes, Chapter 120, and which have not specifically been delineated by formal resolution at this Annual Meeting, shall be assumed to be the responsibility of the "Board of Education."***

***FURTHER, that the "Board of Education" shall govern over such issues in accordance to proper procedures and all laws to which it is obligated.***

***Resolution moved by: \_\_\_\_\_***

***Resolution seconded by: \_\_\_\_\_***

***Resolution passed by the electorate of the Peshtigo School District with \_\_\_\_\_ ayes and \_\_\_\_\_ nays.***

***Dated this 24th day of October, 2022.***

\_\_\_\_\_  
***Board President***

\_\_\_\_\_  
***Board Clerk***