

DEERFIELD COMMUNITY SCHOOL DISTRICT

BUDGET ADOPTION 2024-25			
16-Oct-24	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	2,008,721.13	2,040,986.68	2,014,810.39
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	97,905.66	108,601.37	80,000.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	1,943,081.02	1,906,209.02	1,286,986.72
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	2,040,986.68	2,014,810.39	1,482,810.39
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	8,420.03	0.00	0.00
Local Sources			
210 Taxes	3,488,825.00	3,386,136.00	2,955,911.00
240 Payments for Services	7,057.68	7,346.18	7,500.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	25,558.52	27,153.39	27,000.00
280 Interest on Investments	66,903.77	117,773.91	119,268.53
290 Other Revenue, Local Sources	60,748.38	51,609.05	51,000.00
Subtotal Local Sources	3,649,093.35	3,590,018.53	3,160,679.53
Other School Districts Within Wisconsin			
310 Transit of Aids	3,914.50	5,779.82	3,222.68
340 Payments for Services	660,674.00	643,858.38	707,598.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	849.26	0.00
Subtotal Other School Districts within Wisconsin	664,588.50	650,487.46	710,820.68
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	2,796.00	5,610.77	23,515.00
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	2,796.00	5,610.77	23,515.00
State Sources			
610 State Aid -- Categorical	47,420.84	61,289.56	84,524.05
620 State Aid -- General	5,089,176.00	5,436,629.00	6,120,351.00
630 DPI Special Project Grants	101,309.07	42,243.36	35,252.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	23,526.35	24,522.70	25,000.00
690 Other Revenue	562,208.77	580,386.47	598,939.77
Subtotal State Sources	5,823,641.03	6,145,071.09	6,864,066.82
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	340,820.67	327,190.72	32,687.82
750 IASA Grants	26,460.00	58,388.24	33,677.12
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	122,046.69	24,172.69	24,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	489,327.36	409,751.65	90,364.94
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	5,297.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	5,297.00	0.00

BUDGET ADOPTION 2024-25			
16-Oct-24	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	29,848.62	16,531.63	12,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	7,107.77	16,000.00
Subtotal Other Revenues	29,848.62	23,639.40	28,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	10,667,714.89	10,829,875.90	10,877,446.97
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,747,554.04	2,898,852.38	2,772,374.01
120 000 Regular Curriculum	1,410,690.95	1,494,249.69	1,616,059.98
130 000 Vocational Curriculum	293,050.25	309,198.05	360,017.74
140 000 Physical Curriculum	280,273.65	264,091.06	225,148.73
160 000 Co-Curricular Activities	220,652.83	229,740.39	211,117.70
170 000 Other Special Needs	32,114.04	35,009.25	39,996.42
Subtotal Instruction	4,984,335.76	5,231,140.82	5,224,714.58
Support Sources			
210 000 Pupil Services	387,884.31	328,010.78	380,521.79
220 000 Instructional Staff Services	355,202.79	363,402.79	415,868.36
230 000 General Administration	437,773.29	444,996.79	492,799.70
240 000 School Building Administration	418,139.56	444,574.75	480,467.60
250 000 Business Administration	1,553,674.98	1,473,352.94	1,621,527.13
260 000 Central Services	232,408.67	225,929.84	208,672.17
270 000 Insurance & Judgments	103,958.47	111,799.51	131,673.47
280 000 Debt Services	12,489.24	12,489.24	0.00
290 000 Other Support Services	42,775.65	43,856.38	36,233.33
Subtotal Support Sources	3,544,306.96	3,448,413.02	3,767,763.55
Non-Program Transactions			
410 000 Inter-fund Transfers	1,262,741.32	1,226,181.69	1,407,705.84
430 000 Instructional Service Payments	844,065.30	947,980.05	1,009,263.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	0.00	2,336.61	0.00
Subtotal Non-Program Transactions	2,106,806.62	2,176,498.35	2,416,968.84
TOTAL EXPENDITURES & OTHER FINANCING USES	10,635,449.34	10,856,052.19	11,409,446.97

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	220,986.49	232,989.34	245,749.99
900 000 Ending Fund Balance	232,989.34	245,749.99	258,481.94
REVENUES & OTHER FINANCING SOURCES	197,047.19	236,961.05	236,961.05
100 000 Instruction	165,077.27	199,595.96	199,624.66
200 000 Support Services	13,967.07	16,140.44	16,140.44
400 000 Non-Program Transactions	6,000.00	8,464.00	8,464.00
TOTAL EXPENDITURES & OTHER FINANCING USES	185,044.34	224,200.40	224,229.10

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	1,252,891.77	1,213,481.61	1,370,974.94
Local Sources			
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
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	10,713.13	14,017.54	13,903.73
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
Subtotal Other School Districts within Wisconsin	10,713.13	14,017.54	13,903.73

BUDGET ADOPTION 2024-25			
16-Oct-24	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
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	0.00	0.00	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	0.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	516,099.46	569,709.00	585,936.96
620 State Aid -- General	11,487.00	22,057.00	22,000.00
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	7,643.28	7,189.22	5,000.00
Subtotal State Sources	535,229.74	598,955.22	612,936.96
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	195,376.75	184,791.95	240,747.67
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	59,501.14	65,695.63	65,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	254,877.89	250,487.58	305,747.67
Other Financing Sources		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	2,053,712.53	2,076,941.95	2,303,563.30
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	1,415,848.25	1,491,766.32	1,770,529.66
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,415,848.25	1,491,766.32	1,770,529.66
Support Sources			
210 000 Pupil Services	291,772.63	327,950.47	327,613.57
220 000 Instructional Staff Services	127,764.91	110,704.09	119,448.25
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	118,793.33	109,301.57	55,194.00
260 000 Central Services	0.00	195.00	500.00
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	1,843.41	6,350.00	7,000.00
Subtotal Support Sources	540,174.28	554,501.13	509,755.82
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	97,690.00	30,674.50	23,277.82
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	97,690.00	30,674.50	23,277.82
TOTAL EXPENDITURES & OTHER FINANCING USES	2,053,712.53	2,076,941.95	2,303,563.30

BUDGET ADOPTION 2024-25			
16-Oct-24	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	51,401.45	992,535.54	1,027,668.39
900 000 ENDING FUND BALANCES	992,535.54	1,027,668.39	2,140,507.39
TOTAL REVENUES & OTHER FINANCING SOURCES	2,119,104.12	3,096,986.29	3,192,157.00
281 000 Long-Term Capital Debt	1,169,550.00	3,061,853.44	2,079,318.00
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	8,420.03	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,177,970.03	3,061,853.44	2,079,318.00
842 000 INDEBTEDNESS, END OF YEAR	17,240,000.00	28,765,000.00	27,795,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	2,118,293.57	16,888,811.01	25,124,344.42
900 000 Ending Fund Balance	16,888,811.01	25,124,344.42	15,036,112.14
TOTAL REVENUES & OTHER FINANCING SOURCES	15,083,093.24	14,493,919.81	15,465,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	312,575.80	6,258,386.40	25,553,232.28
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	312,575.80	6,258,386.40	25,553,232.28

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	115,852.08	107,693.25	1,127.51
900 000 ENDING FUND BALANCE	107,693.25	1,127.51	1,127.51
TOTAL REVENUES & OTHER FINANCING SOURCES	487,242.74	454,256.57	498,835.00
200 000 Support Services	495,401.57	560,822.31	498,835.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	495,401.57	560,822.31	498,835.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	136,817.34	126,583.50	112,015.78
900 000 ENDING FUND BALANCE	126,583.50	112,015.78	42,663.95
TOTAL REVENUES & OTHER FINANCING SOURCES	1,010.00	400.00	500.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	11,243.84	14,967.72	69,851.83
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	11,243.84	14,967.72	69,851.83

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93,			
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	21,597.42	21,012.77	28,230.90
100 000 Instruction	18,468.45	18,083.82	25,230.90
200 000 Support Services	3,128.97	2,928.95	3,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	21,597.42	21,012.77	28,230.90