



# **MONONA GROVE**

## **SCHOOL DISTRICT**

2021-2022

**BUDGET ADOPTION**

Board of Education Meeting October 27th, 2021

Questions: Jerrud Rossing, Director of Business Services  
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<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
Beginning Fund Balance (Account 930 000)	8,269,944.85	8,982,730.46	10,367,555.85
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	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>8,982,730.46</b>	<b>10,367,555.85</b>	<b>10,367,555.85</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES – GENERAL FUND (FUND 10)</b>			
100 Transfers-in	0.00	0.00	0.00
<i>Local Sources</i>			
210 Taxes	22,621,328.03	22,377,969.00	22,300,935.00
240 Payments for Services	22,100.97	0.00	0.00
260 Non-Capital Sales	0.00	355.34	500.00
270 School Activity Income	85,567.35	13,889.15	55,000.00
280 Interest on Investments	111,922.49	4,986.00	8,500.00
290 Other Revenue, Local Sources	485,756.02	172,435.82	225,000.00
<b>Subtotal Local Sources</b>	<b>23,326,674.86</b>	<b>22,569,635.31</b>	<b>22,589,935.00</b>
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	14,398.98	0.00
340 Payments for Services	3,027,432.60	3,432,176.16	3,900,000.00
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>3,027,432.60</b>	<b>3,446,575.14</b>	<b>3,900,000.00</b>
<i>Other School Districts Outside Wisconsin</i>			
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>
<i>Intermediate Sources</i>			
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
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>State Sources</i>			
610 State Aid -- Categorical	256,508.71	295,555.00	0.00
620 State Aid -- General	13,905,030.00	14,839,272.00	15,695,469.00
630 DPI Special Project Grants	81,598.34	173,770.04	0.00
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	466.75	466.93	0.00
690 Other Revenue	3,516,345.60	3,732,759.89	3,900,000.00
<b>Subtotal State Sources</b>	<b>17,759,949.40</b>	<b>19,041,823.86</b>	<b>19,595,469.00</b>
<i>Federal Sources</i>			
710 Federal Aid - Categorical	13,660.41	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	292,915.43	201,608.61	650,000.00
750 IASA Grants	126,039.38	86,647.87	87,500.00
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	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00

Subtotal Federal Sources	432,615.22	288,256.48	737,500.00
<i>Other Financing Sources</i>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	168,090.62	65,108.00	60,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	168,090.62	65,108.00	60,000.00
<i>Other Revenues</i>			
960 Adjustments	109,532.47	27,638.51	30,000.00
970 Refund of Disbursement	69,833.96	129,849.99	100,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	20,616.73	19,643.71	12,500.00
Subtotal Other Revenues	199,983.16	177,132.21	142,500.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>44,914,745.86</b>	<b>45,588,531.00</b>	<b>47,025,404.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES - GENERAL FUND (FUND 10)</b>			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	10,965,792.29	11,110,192.22	11,837,930.00
120 000 Regular Curriculum	6,712,347.49	6,677,228.61	7,011,409.00
130 000 Vocational Curriculum	1,160,789.69	1,154,959.57	1,290,959.00
140 000 Physical Curriculum	1,197,688.45	1,229,431.94	1,278,609.00
160 000 Co-Curricular Activities	879,512.67	765,342.37	880,000.00
170 000 Other Special Needs	837,594.96	821,661.80	840,000.00
Subtotal Instruction	21,753,725.55	21,758,816.51	23,138,907.00
<i>Support Sources</i>			
210 000 Pupil Services	1,300,687.78	1,258,320.69	1,379,042.00
220 000 Instructional Staff Services	1,260,169.32	1,241,675.50	1,290,110.00
230 000 General Administration	980,391.46	922,720.57	987,207.00
240 000 School Building Administration	2,960,907.75	3,099,228.38	3,122,601.00
250 000 Business Administration	6,866,542.63	7,373,167.81	7,900,764.00
260 000 Central Services	1,421,657.97	1,254,665.89	1,351,000.00
270 000 Insurance & Judgments	273,884.27	302,741.20	305,000.00
280 000 Debt Services	204,259.00	246,376.25	250,000.00
290 000 Other Support Services	919,932.26	985,610.68	925,000.00
Subtotal Support Sources	16,188,432.44	16,684,506.97	17,510,724.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	4,819,287.69	4,287,256.01	4,975,773.00
430 000 Instructional Service Payments	1,307,312.55	1,473,126.12	1,400,000.00
490 000 Other Non-Program Transactions	133,202.02	0.00	0.00
Subtotal Non-Program Transactions	6,259,802.26	5,760,382.13	6,375,773.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>44,201,960.25</b>	<b>44,203,705.61</b>	<b>47,025,404.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	60,623.57	192,232.66	322,993.86
900 000 Ending Fund Balance	192,232.66	322,993.86	397,993.86
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>371,796.69</b>	<b>305,658.78</b>	<b>300,000.00</b>
100 000 Instruction	235,252.09	173,798.90	200,000.00
200 000 Support Services	4,935.51	1,098.68	25,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>240,187.60</b>	<b>174,897.58</b>	<b>225,000.00</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
<b>REVENUES &amp; OTHER FINANCING SOURCES – SPECIAL EDUCATION FUND (FUND 27)</b>			
100 Transfers-in	4,819,287.69	4,287,256.01	4,975,773.00
<i>Local Sources</i>			
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
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	2,336.10	5,000.00
340 Payments for Services	24,777.00	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	24,777.00	2,336.10	5,000.00
<i>Other School Districts Outside Wisconsin</i>			
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
<i>Intermediate Sources</i>			
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
<i>State Sources</i>			
610 State Aid -- Categorical	1,605,445.00	1,849,443.00	1,995,000.00
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	9,000.00	0.00	10,000.00
Subtotal State Sources	1,614,445.00	1,849,443.00	2,005,000.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	515,937.04	426,176.32	800,000.00
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	123,488.13	58,872.26	135,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	639,425.17	485,048.58	935,000.00
<i>Other Financing Sources</i>			
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
<i>Other Revenues</i>			
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
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>7,097,934.86</b>	<b>6,624,083.69</b>	<b>7,920,773.00</b>

EXPENDITURES & OTHER FINANCING USES – SPECIAL EDUCATION FUND (FUND 27)			
<i>Instruction</i>			
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	4,818,269.05	4,520,160.76	5,226,682.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	4,818,269.05	4,520,160.76	5,226,682.00
<i>Support Sources</i>			
210 000 Pupil Services	1,032,160.19	1,098,152.99	1,220,560.00
220 000 Instructional Staff Services	383,800.77	461,681.86	578,531.00
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	580,750.56	449,202.64	600,000.00
260 000 Central Services	5,916.40	9,445.00	10,000.00
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	2,002,627.92	2,018,482.49	2,409,091.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	277,037.89	85,440.44	285,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	277,037.89	85,440.44	285,000.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>7,097,934.86</b>	<b>6,624,083.69</b>	<b>7,920,773.00</b>

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	3,152,723.21	2,124,961.99	2,547,697.60
900 000 ENDING FUND BALANCES	2,124,961.99	2,547,697.60	62,745,101.60
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>11,455,760.82</b>	<b>7,295,474.52</b>	<b>66,775,221.00</b>
281 000 Long-Term Capital Debt	10,694,479.54	6,701,446.41	6,405,525.00
282 000 Refinancing	1,613,750.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	175,292.50	171,292.50	172,292.00
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>12,483,522.04</b>	<b>6,872,738.91</b>	<b>6,577,817.00</b>

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	55,916,820.34	42,748,297.17	11,191,055.87
900 000 Ending Fund Balance	42,748,297.17	11,191,055.87	391,055.87
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>718,462.52</b>	<b>740,979.94</b>	<b>200,000.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	13,886,985.69	32,298,221.24	11,000,000.00
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>13,886,985.69</b>	<b>32,298,221.24</b>	<b>11,000,000.00</b>

<b>SCHOOL NUTRITION FUND (FUND 50)</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	612,858.18	306,176.92	145,601.40
900 000 ENDING FUND BALANCE	306,176.92	145,601.40	145,601.40
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,081,814.74</b>	<b>842,535.24</b>	<b>1,327,000.00</b>
200 000 Support Services	1,388,496.00	1,003,110.76	1,327,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,388,496.00</b>	<b>1,003,110.76</b>	<b>1,327,000.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	277,897.76	272,497.25	448,341.57
900 000 ENDING FUND BALANCE	272,497.25	448,341.57	448,341.57
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>636,202.36</b>	<b>687,244.28</b>	<b>700,000.00</b>
200 000 Support Services	380,247.33	317,047.28	450,000.00
300 000 Community Services	261,355.54	194,352.68	250,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>641,602.87</b>	<b>511,399.96</b>	<b>700,000.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>528,764.02</b>	<b>561,802.58</b>	<b>537,950.00</b>
100 000 Instruction	117,734.47	178,491.40	185,000.00
200 000 Support Services	411,029.55	382,811.18	352,950.00
400 000 Non-Program Transactions	0.00	500.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>528,764.02</b>	<b>561,802.58</b>	<b>537,950.00</b>