



# **MONONA GROVE**

## **SCHOOL DISTRICT**

2024-2025

**BUDGET ADOPTION**

Board of Education Meeting October 30, 2024

Questions: Kristin Sobocinski, Asst. Superintendent of  
Business, Operations and Human Resources  
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	Audited 2022-23	Unaudited 2023-24	Preliminary Budget 2024-25	Adjusted Budget 2024-25
<b>GENERAL FUND (FUND 10)</b>				
Beginning Fund Balance (Account 930 000)	9,465,692	6,559,157	2,474,557	2,474,557
Ending Fund Balance, Nonspendable (Acct. 935 000)	0	0	0	0
Ending Fund Balance, Restricted (Acct. 936 000)	0	35,111	0	0
Ending Fund Balance, Committed (Acct. 937 000)	0	0	0	0
Ending Fund Balance, Assigned (Acct. 938 000)	0	0	0	0
Ending Fund Balance, Unassigned (Acct. 939 000)	6,559,157	2,439,446	633,718	7,962,383
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>6,559,157</b>	<b>2,474,557</b>	<b>633,718</b>	<b>7,962,383</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
100 Transfers-in	0	0	0	0
<b>Local Sources</b>				
210 Taxes	21,079,408	26,009,169	25,379,138	24,794,346
240 Payments for Services	98,123	40,435	45,000	37,800
260 Non-Capital Sales	4,649	22,741	5,000	13,894
270 School Activity Income	89,999	91,826	90,000	90,000
280 Interest on Investments	230,733	361,282	350,000	350,000
290 Other Revenue, Local Sources	438,485	397,711	427,000	287,000
<b>Subtotal Local Sources</b>	<b>21,941,397</b>	<b>26,923,165</b>	<b>26,296,138</b>	<b>25,573,040</b>
<b>Other School Districts Within Wisconsin</b>				
310 Transit of Aids	9,751	9,353	19,355	10,000
340 Payments for Services	4,448,797	4,809,345	5,083,485	4,861,157
380 Medical Service Reimbursements	0	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0	0
<b>Subtotal Other School Districts within Wisconsin</b>	<b>4,458,548</b>	<b>4,818,698</b>	<b>5,102,840</b>	<b>4,871,157</b>
<b>Other School Districts Outside Wisconsin</b>				
440 Payments for Services	0	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0	0
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intermediate Sources</b>				
510 Transit of Aids	0	0	0	0
530 Payments for Services from CCDEB	0	0	0	0
540 Payments for Services from CESA	0	0	0	0
580 Medical Services Reimbursement	0	0	0	0
590 Other Intermediate Sources	0	0	0	0
<b>Subtotal Intermediate Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>State Sources</b>				
610 State Aid -- Categorical	366,488	425,593	307,000	334,830
620 State Aid -- General	17,095,104	19,283,164	23,152,756	23,048,892
630 DPI Special Project Grants	69,394	155,406	40,000	131,440
640 Payments for Services	0	0	0	0
650 Student Achievement Guarantee in Education (SAGE Grant)	0	0	0	0
660 Other State Revenue Through Local Units	0	496	0	0
690 Other Revenue	3,527,795	3,535,867	3,569,257	3,562,913
<b>Subtotal State Sources</b>	<b>21,058,780</b>	<b>23,400,526</b>	<b>27,069,013</b>	<b>27,078,075</b>
<b>Federal Sources</b>				
710 Federal Aid - Categorical	0	0	0	0
720 Impact Aid	0	0	0	0
730 DPI Special Project Grants	2,862,916	259,235	82,567	191,031

750 IASA Grants	89,421	189,387	174,943	112,739
760 JTPA	0	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0	0
780 Other Federal Revenue Through State	346,235	0	0	1,667
790 Other Federal Revenue - Direct	0	0	0	0
<b>Subtotal Federal Sources</b>	<b>3,298,572</b>	<b>448,623</b>	<b>257,510</b>	<b>305,437</b>
<b>Other Financing Sources</b>				
850 Reorganization Settlement	0	0	0	0
860 Compensation, Fixed Assets	1,566	176,643	0	0
870 Long-Term Obligations	783,235	512,885	0	8,057,150
<b>Subtotal Other Financing Sources</b>	<b>784,801</b>	<b>689,527</b>	<b>0</b>	<b>8,057,150</b>
<b>Other Revenues</b>				
960 Adjustments	112,624	90,396	0	50,000
970 Refund of Disbursement	13,207	423,608	30,000	60,000
980 Medical Service Reimbursement	0	0	0	0
990 Miscellaneous	12,598	4,957	5,000	5,000
<b>Subtotal Other Revenues</b>	<b>138,429</b>	<b>518,961</b>	<b>35,000</b>	<b>115,000</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>51,680,528</b>	<b>56,799,500</b>	<b>58,760,501</b>	<b>65,999,859</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
<b>Instruction</b>				
110 000 Undifferentiated Curriculum	12,465,900	9,702,970	10,048,817	9,217,173
120 000 Regular Curriculum	7,837,827	12,185,757	12,286,667	12,746,039
130 000 Vocational Curriculum	1,668,536	1,580,220	1,661,290	1,660,935
140 000 Physical Curriculum	1,443,382	1,533,456	1,598,599	1,629,324
160 000 Co-Curricular Activities	1,037,249	906,827	804,889	868,549
170 000 Other Special Needs	886,918	990,160	1,104,846	1,032,600
<b>Subtotal Instruction</b>	<b>25,339,812</b>	<b>26,899,390</b>	<b>27,505,108</b>	<b>27,154,620</b>
<b>Support Sources</b>				
210 000 Pupil Services	1,818,120	1,894,170	2,030,536	2,089,454
220 000 Instructional Staff Services	2,024,403	2,295,363	2,330,585	2,822,843
230 000 General Administration	1,352,964	1,312,207	1,321,730	1,276,585
240 000 School Building Administration	3,440,834	3,666,454	3,777,709	3,926,135
250 000 Business Administration	8,990,144	9,961,551	9,141,786	9,154,321
260 000 Central Services	1,020,564	1,333,623	1,344,720	1,213,409
270 000 Insurance & Judgments	310,158	371,207	423,196	425,311
280 000 Debt Services	1,182,346	1,304,888	1,055,000	1,337,020
290 000 Other Support Services	1,716,893	2,829,504	2,400,651	2,334,145
<b>Subtotal Support Sources</b>	<b>21,856,426</b>	<b>24,968,968</b>	<b>23,825,912</b>	<b>24,579,224</b>
<b>Non-Program Transactions</b>				
410 000 Inter-fund Transfers	5,782,419	7,030,110	7,377,554	6,710,101
430 000 Instructional Service Payments	1,600,998	1,974,011	1,892,767	2,068,087
450 000 Post-Secondary Scholarship Expenditures	0	0	0	0
490 000 Other Non-Program Transactions	7,408	11,621	0	0
<b>Subtotal Non-Program Transactions</b>	<b>7,390,825</b>	<b>9,015,742</b>	<b>9,270,321</b>	<b>8,778,188</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>54,587,063</b>	<b>60,884,100</b>	<b>60,601,340</b>	<b>60,512,033</b>
<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>				
900 000 Beginning Fund Balance	351,882	486,590	490,054	490,054
<b>900 000 Ending Fund Balance</b>	<b>486,590</b>	<b>490,054</b>	<b>490,054</b>	<b>490,054</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>807,099</b>	<b>587,416</b>	<b>0</b>	<b>0</b>
100 000 Instruction	660,273	567,765	0	0
200 000 Support Services	12,118	16,186	0	0

400 000 Non-Program Transactions	0	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>672,391</b>	<b>583,951</b>	<b>0</b>	<b>0</b>
<b>SPECIAL EDUCATION FUND (FUND 27)</b>				
900 000 Beginning Fund Balance	0	0	0	0
<b>900 000 Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
100 Transfers-in	5,782,419	7,030,110	7,377,554	6,710,101
<b>Local Sources</b>				
240 Payments for Services	0	0	0	0
260 Non-Capital Sales	0	0	0	0
270 School Activity Income	0	0	0	0
290 Other Revenue, Local Sources	0	0	0	0
<b>Subtotal Local Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other School Districts Within Wisconsin</b>				
310 Transit of Aids	0	0	0	0
340 Payments for Services	0	0	0	164,062
380 Medical Service Reimbursements	0	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0	0
<b>Subtotal Other School Districts within Wisconsin</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>164,062</b>
<b>Other School Districts Outside Wisconsin</b>				
440 Payments for Services	0	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0	0
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intermediate Sources</b>				
510 Transit of Aids	0	0	0	0
530 Payments for Services from CCDEB	0	0	0	0
540 Payments for Services from CESA	0	0	0	0
580 Medical Services Reimbursement	0	0	0	0
590 Other Intermediate Sources	0	0	0	0
<b>Subtotal Intermediate Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>State Sources</b>				
610 State Aid -- Categorical	1,987,753	2,338,795	2,931,095	2,931,095
620 State Aid -- General	0	0	0	0
630 DPI Special Project Grants	0	44,667	0	0
640 Payments for Services	0	0	0	0
650 Achievement Gap Reduction (AGR grant)	0	0	0	0
690 Other Revenue	10,510	10,784	0	0
<b>Subtotal State Sources</b>	<b>1,998,262</b>	<b>2,394,246</b>	<b>2,931,095</b>	<b>2,931,095</b>
<b>Federal Sources</b>				
710 Federal Aid - Categorical	0	0	0	0
730 DPI Special Project Grants	681,142	654,658	780,900	841,563
750 IASA Grants	0	0	0	0
760 JTPA	0	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0	0
780 Other Federal Revenue Through State	45,507	31,821	0	32,000
790 Other Federal Revenue - Direct	0	0	0	0
<b>Subtotal Federal Sources</b>	<b>726,649</b>	<b>686,479</b>	<b>780,900</b>	<b>873,563</b>
<b>Other Financing Sources</b>				
860 Compensation, Fixed Assets	0	0	0	0
870 Long-Term Obligations	0	0	0	0
<b>Subtotal Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Other Revenues</b>				
960 Adjustments	0	0	0	0
970 Refund of Disbursement	0	0	0	0
990 Miscellaneous	0	0	0	0
<b>Subtotal Other Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,507,330</b>	<b>10,110,834</b>	<b>11,089,549</b>	<b>10,678,821</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
<b>Instruction</b>				
110 000 Undifferentiated Curriculum	6,287	24,610	21,550	500
120 000 Regular Curriculum	0	0	0	0
130 000 Vocational Curriculum	0	0	0	0
140 000 Physical Curriculum	0	0	0	0
150 000 Special Education Curriculum	5,531,435	6,732,827	7,703,471	7,257,081
160 000 Co-Curricular Activities	0	0	0	0
170 000 Other Special Needs	0	86,693	87,565	84,750
<b>Subtotal Instruction</b>	<b>5,537,722</b>	<b>6,844,131</b>	<b>7,812,586</b>	<b>7,342,331</b>
<b>Support Sources</b>				
210 000 Pupil Services	1,477,430	1,398,112	1,700,286	1,691,787
220 000 Instructional Staff Services	580,420	525,427	470,802	513,697
230 000 General Administration	0	0	0	0
240 000 School Building Administration	0	0	0	0
250 000 Business Administration	481,652	616,551	501,600	498,500
260 000 Central Services	27,846	19,901	5,336	1,425
270 000 Insurance & Judgments	0	0	0	0
280 000 Debt Services	0	0	0	0
290 000 Other Support Services	0	0	0	0
<b>Subtotal Support Sources</b>	<b>2,567,348</b>	<b>2,559,991</b>	<b>2,678,024</b>	<b>2,705,409</b>
<b>Non-Program Transactions</b>				
410 000 Inter-fund Transfers	0	0	0	0
430 000 Instructional Service Payments	402,259	706,713	598,939	631,081
490 000 Other Non-Program Transactions	0	0	0	0
<b>Subtotal Non-Program Transactions</b>	<b>402,259</b>	<b>706,713</b>	<b>598,939</b>	<b>631,081</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>8,507,330</b>	<b>10,110,834</b>	<b>11,089,549</b>	<b>10,678,821</b>
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>				
900 000 Beginning Fund Balance	2,182,285	2,589,674	2,767,693	2,767,693
<b>900 000 ENDING FUND BALANCES</b>	<b>2,589,674</b>	<b>2,767,693</b>	<b>3,163,655</b>	<b>3,451,800</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>7,021,595</b>	<b>6,912,305</b>	<b>7,225,313</b>	<b>7,504,948</b>
281 000 Long-Term Capital Debt	6,446,114	6,565,394	6,659,859	6,651,349
282 000 Refinancing	0	0	0	0
283 000 Operational Debt	0	0	0	0
285 000 Post Employment Benefit Debt	168,092	168,892	169,492	169,492
289 000 Other Long-Term General Obligation Debt	0	0	0	0
400 000 Non-Program Transactions	0	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,614,206</b>	<b>6,734,286</b>	<b>6,829,351</b>	<b>6,820,841</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>81,755,000</b>	<b>75,560,000</b>	<b>67,170,000</b>	<b>78,160,000</b>
<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>				
900 000 Beginning Fund Balance	1,553,811	2,700,517	2,111,867	2,111,867
<b>900 000 Ending Fund Balance</b>	<b>2,700,517</b>	<b>2,111,867</b>	<b>636,867</b>	<b>636,867</b>

<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,907,201</b>	<b>2,577,945</b>	<b>25,000</b>	<b>25,000</b>
100 000 Instructional Services	0	0	0	0
200 000 Support Services	1,760,495	3,166,595	1,500,000	1,500,000
300 000 Community Services	0	0	0	0
400 000 Non-Program Transactions	0	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,760,495</b>	<b>3,166,595</b>	<b>1,500,000</b>	<b>1,500,000</b>
<b>FOOD SERVICE FUND (FUND 50)</b>				
900 000 Beginning Fund Balance	901,897	945,074	863,050	863,050
<b>900 000 ENDING FUND BALANCE</b>	<b>945,074</b>	<b>863,050</b>	<b>863,050</b>	<b>576,834</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,958,661</b>	<b>1,942,124</b>	<b>1,993,706</b>	<b>1,966,000</b>
200 000 Support Services	1,915,484	2,024,148	1,993,706	2,252,216
400 000 Non-Program Transactions	0	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,915,484</b>	<b>2,024,148</b>	<b>1,993,706</b>	<b>2,252,216</b>
<b>COMMUNITY SERVICE FUND (FUND 80)</b>				
900 000 Beginning Fund Balance	324,020	439,491	131,582	131,582
<b>900 000 ENDING FUND BALANCE</b>	<b>439,491</b>	<b>131,582</b>	<b>130,739</b>	<b>131,582</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,144,413</b>	<b>1,239,867</b>	<b>1,160,555</b>	<b>1,505,987</b>
200 000 Support Services	528,959	962,123	607,433	817,518
300 000 Community Services	499,982	585,653	553,965	688,469
400 000 Non-Program Transactions	0	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,028,942</b>	<b>1,547,776</b>	<b>1,161,398</b>	<b>1,505,987</b>
<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>				
900 000 Beginning Fund Balance	0	(0)	(0)	(0)
<b>900 000 ENDING FUND BALANCE</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>	<b>(0)</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>768,438</b>	<b>879,112</b>	<b>846,975</b>	<b>820,780</b>
100 000 Instruction	121,011	158,452	132,849	131,649
200 000 Support Services	566,833	549,078	632,426	607,431
400 000 Non-Program Transactions	80,594	171,581	81,700	81,700
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>768,438</b>	<b>879,112</b>	<b>846,975</b>	<b>820,780</b>