

BUDGET PUBLICATION, 2022-23
Required Published Budget Summary Format
Baldwin-Woodville Area School District

District in St. Croix County, Wisconsin presents the following budget summary showing the revenues and expenditures of the district for the school years ending June 30, 2021 and June 30, 2022 and the anticipated revenue and proposed expenditures for the school year 2022-2023.

GENERAL FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	4,759,849.60	4,791,351.72	5,071,763.32
Ending Fund Balance	4,791,351.72	5,071,763.32	5,071,763.32
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	4,487,329.18	3,913,224.75	3,808,145.00
Inter-district Payments (Source 300 + 400)	1,505,277.17	1,680,578.97	1,637,000.00
Intermediate Sources (Source 500)	18,943.54	22,882.39	19,100.00
State Sources (Source 600)	13,690,374.46	14,354,263.60	14,343,843.00
Federal Sources (Source 700)	302,776.28	1,182,676.11	1,286,597.00
All Other Sources (Source 800 + 900)	32,216.49	39,310.04	31,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	20,036,917.12	21,192,935.86	21,125,685.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	9,602,387.06	9,910,921.22	10,144,612.00
Support Services (Function 200 000)	6,601,307.30	7,431,709.48	7,112,802.00
Non-Program Transactions (Function 400 000)	3,801,720.64	3,569,893.56	3,868,271.00
TOTAL EXPENDITURES & OTHER FINANCING USES	20,005,415.00	20,912,524.26	21,125,685.00

SPECIAL PROJECTS FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	169,151.39	515,377.06	569,015.71
Ending Fund Balance	515,377.06	569,015.71	569,015.71
REVENUES & OTHER FINANCING SOURCES	3,758,031.67	3,903,757.57	3,897,257.00
EXPENDITURES & OTHER FINANCING USES	3,411,806.00	3,850,118.92	3,897,257.00

DEBT SERVICE FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	709,591.92	659,702.23	635,915.76
Ending Fund Balance	659,702.23	635,915.76	604,738.76
REVENUES & OTHER FINANCING SOURCES	34,045,941.92	2,584,996.11	2,584,883.00
EXPENDITURES & OTHER FINANCING USES	34,095,831.61	2,608,782.58	2,616,060.00

CAPITAL PROJECTS FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	12,726,031.37	4,284,241.57	1,014,351.67
Ending Fund Balance	4,284,241.57	1,014,351.67	973,594.67
REVENUES & OTHER FINANCING SOURCES	441,648.72	18,377.22	10,200.00
EXPENDITURES & OTHER FINANCING USES	8,883,438.52	3,288,267.12	50,957.00

FOOD SERVICE FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	15,828.09	134,010.64	506,533.13
Ending Fund Balance	134,010.64	506,533.13	506,533.13
REVENUES & OTHER FINANCING SOURCES	876,174.24	1,275,711.45	816,650.00
EXPENDITURES & OTHER FINANCING USES	757,991.69	903,188.96	816,650.00

COMMUNITY SERVICE FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	(80,712.53)	47,663.68	59,092.69
Ending Fund Balance	47,663.68	59,092.69	59,092.69
REVENUES & OTHER FINANCING SOURCES	716,929.17	885,068.30	936,373.00
EXPENDITURES & OTHER FINANCING USES	588,552.96	873,639.29	936,373.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
GROSS TOTAL EXPENDITURES -- ALL FUNDS	67,743,035.78	32,436,521.13	29,442,982.00
Interfund Transfers (Source 100) - ALL FUNDS	2,438,676.26	2,296,783.77	2,586,709.00
Refinancing Expenditures (FUND 30)	31,171,788.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	34,132,571.52	30,139,737.36	26,856,273.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-11.70%	-10.89%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
General Fund	4,347,073.00	3,683,230.00	3,610,815.00
Referendum Debt Service Fund	2,550,656.00	2,116,515.00	2,115,916.00
Non-Referendum Debt Service Fund	223,296.00	401,929.00	401,367.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	150,000.00	150,000.00	150,000.00
TOTAL SCHOOL LEVY	7,271,025.00	6,351,674.00	6,278,098.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-12.64%	-1.16%

The below listed new or discontinued programs have a financial impact on the proposed budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
1/2 High School Tech Ed Position	(30,000.00)
2 Elementary Teachers	(137,427.00)
NEW PROGRAMS	FINANCIAL IMPACT
EL Paraprofessional	50,568.00
6th Grade Teacher	75,386.00

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	Nexus Solutions		
Performance Contract Length (years)			20
Total Project Cost (including financing)			7,371,411
Total Project Payback Period			15.5
Years of Debt Payments			20
Remaining Useful Life of the Facility			40
Prior Year Resolution Expense Amount	Fiscal Year	2022	446,850
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2022	421,310
Utility Savings applied in Prior Year to Debt	Fiscal Year	2022	25,540
Sum of reported Utility Savings to be applied to Debt			\$ 29,162
			Savings Reported for 2022
Specific Energy Efficiency Measure or Products	Project Cost Including	Utility Cost Savings	Non-Utility Cost Savings
Building Control System Modifications	\$ 1,154,758	\$ 2,238	\$ 32,493
Building Envelope Improvements	\$ 2,453,234	\$ 7,644	\$ 128,227
Electrical Systems Improvements	\$ 641,871	\$ 11,788	\$ 130,776
HVAC/Plumbing Systems Enhancements	\$ 3,121,548	\$ 7,492	\$ 67,314
Entire Energy Efficiency Project Totals	\$ 7,371,411	\$ 29,162	\$ 358,810