

**Required Published Budget Summary Format
Baldwin-Woodville Area School District**

In accordance with section 65.90 of the Wisconsin Statute, the School Board of the Baldwin-Woodville Area School 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, 2020 and June 30, 2021 and the anticipated revenue and proposed expenditures for the school year 2021-2022.

GENERAL FUND	Audited 2019-20	Audited 2020-21	Budget 2021-22
Beginning Fund Balance	4,306,679.33	4,759,849.60	4,791,351.72
Ending Fund Balance	4,759,849.60	4,791,351.72	4,791,351.72
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	4,188,941.25	4,487,329.18	4,595,917.00
Inter-district Payments (Source 300 + 400)	1,338,750.74	1,505,277.17	1,511,000.00
Intermediate Sources (Source 500)	16,591.50	18,943.54	16,000.00
State Sources (Source 600)	13,603,033.30	13,690,374.46	13,589,072.00
Federal Sources (Source 700)	200,022.35	302,776.28	217,276.00
All Other Sources (Source 800 + 900)	33,101.33	32,216.49	33,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	19,380,440.47	20,036,917.12	19,962,265.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	8,951,541.13	9,602,387.06	9,560,505.00
Support Services (Function 200 000)	6,397,046.21	6,601,307.30	6,762,203.00
Non-Program Transactions (Function 400 000)	3,578,682.66	3,801,720.64	3,639,557.00
TOTAL EXPENDITURES & OTHER FINANCING USES	18,927,270.20	20,005,415.00	19,962,265.00

SPECIAL PROJECTS FUND	Audited 2019-20	Audited 2020-21	Budget 2021-22
Beginning Fund Balance	109,642.36	169,151.39	515,377.06
Ending Fund Balance	169,151.39	515,377.06	515,377.06
REVENUES & OTHER FINANCING SOURCES	3,122,808.36	3,758,031.67	3,406,780.00
EXPENDITURES & OTHER FINANCING USES	3,063,299.33	3,411,806.00	3,406,780.00

DEBT SERVICE FUND	Audited 2019-20	Audited 2020-21	Budget 2021-22
Beginning Fund Balance	428,339.13	709,591.92	659,702.23
Ending Fund Balance	709,591.92	659,702.23	635,840.23
REVENUES & OTHER FINANCING SOURCES	2,844,728.32	34,045,941.92	2,584,922.00
EXPENDITURES & OTHER FINANCING USES	2,563,475.53	34,095,831.61	2,608,784.00

CAPITAL PROJECTS FUND	Audited 2019-20	Audited 2020-21	Budget 2021-22
Beginning Fund Balance	10,409.17	12,726,031.37	4,284,241.57
Ending Fund Balance	12,726,031.37	4,284,241.57	2,310,886.20
REVENUES & OTHER FINANCING SOURCES	12,801,091.25	441,648.72	400.00
EXPENDITURES & OTHER FINANCING USES	85,469.05	8,883,438.52	1,973,755.37

FOOD SERVICE FUND	Audited 2019-20	Audited 2020-21	Budget 2021-22
Beginning Fund Balance	67,759.65	15,828.09	134,010.64
Ending Fund Balance	15,828.09	134,010.64	134,010.64
REVENUES & OTHER FINANCING SOURCES	658,971.62	876,174.24	778,040.00
EXPENDITURES & OTHER FINANCING USES	710,903.18	757,991.69	778,040.00

COMMUNITY SERVICE FUND	Audited 2019-20	Audited 2020-21	Budget 2021-22
Beginning Fund Balance	(14,918.43)	(80,712.53)	47,663.68
Ending Fund Balance	(80,712.53)	47,663.68	47,663.68
REVENUES & OTHER FINANCING SOURCES	725,861.56	716,929.17	809,318.00
EXPENDITURES & OTHER FINANCING USES	791,655.66	588,552.96	809,318.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2019-20	Audited 2020-21	Budget 2021-22
GROSS TOTAL EXPENDITURES -- ALL FUNDS	26,142,072.95	67,743,035.78	29,538,942.37
Interfund Transfers (Source 100) - ALL FUNDS	2,357,137.99	2,438,676.26	2,289,995.00
Refinancing Expenditures (FUND 30)	2,352.61	31,171,788.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	23,782,582.35	34,132,571.52	27,248,947.37
PERCENTAGE INCREASE - NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		43.52%	-20.17%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2019-20	Audited 2020-21	Budget 2021-22
General Fund	3,990,188.00	4,347,073.00	4,415,387.00
Referendum Debt Service Fund	2,525,066.00	2,550,656.00	2,116,515.00
Non-Referendum Debt Service Fund	255,300.00	223,296.00	403,007.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	50,000.00	150,000.00	150,000.00
TOTAL SCHOOL LEVY	6,820,554.00	7,271,025.00	7,084,909.00
PERCENTAGE INCREASE --		6.60%	-2.56%
TOTAL LEVY FROM PRIOR YEAR			

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

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
NEW PROGRAMS	FINANCIAL IMPACT
Pool Director/Dean of Students	Fund 10 \$51,658 Fund 84 \$51,658
EL Paraprofessional	30,310

§ 121.91 (4) (c) 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	2021	262,850
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2021	223,295
Utility Savings applied in Prior Year to Debt	Fiscal Year	2021	26,961
Sum of reported Utility Savings to be applied to Debt			\$ 28,040
			Savings Reported for 2021
Specific Energy Efficiency Measure or Products	Project Cost Including	Utility Cost Savings	Non-Utility Cost Savings
Building Control System Modifications	\$ 1,154,758	\$ 2,152	\$ 31,244
Building Envelope Improvements	\$ 2,453,234	\$ 7,350	\$ 123,295
Electrical Systems Improvements	\$ 641,871	\$ 11,334	\$ 125,746
HVAC/Plumbing Systems Enhancements	\$ 3,121,548	\$ 7,204	\$ 64,725
Entire Energy Efficiency Project Totals	\$ 7,371,411	\$ 28,040	\$ 345,010