

**RANDOLPH SCHOOL DISTRICT  
NOTICE OF ANNUAL BUDGET HEARING  
Wis. Stat. § Section 65.90(4)**

**Notice is hereby given** to the qualified electors of the Randolph School District, that the budget hearing of said district will be held in the MS/HS Library, 110 Meadowood Drive, Randolph, Wisconsin, on the 16<sup>th</sup> day of September, 2024 at 6:00 p.m.

**Notice of Annual District Meeting  
Wis. Stat. § Section 120.08(1)**

**Notice is hereby given** to qualified electors of the Randolph School District, that the annual meeting of said district for the transaction of business will be held in the MS/HS Library of the Randolph School District, 110 Meadowood Drive, Randolph, Wisconsin, on the 16<sup>th</sup> day of September, 2024 immediately following the Annual Budget Hearing, but not before 6:00 p.m.

Barb Braker, District Clerk  
Dated this 4<sup>th</sup> day of September, 2024

2024-2025

**Recommended Format for Budget Adoption**

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

BUDGET ADOPTION 2024-25*			
	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
<b>GENERAL FUND (FUND 10)</b>			<b>DRAFT</b>
Beginning Fund Balance (Account 930 000)	3,433,195.96	3,433,295.95	3,281,365.75
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	3,433,295.95	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>3,433,295.95</b>	<b>3,281,365.75</b>	<b>2,841,903.75</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	684,183.58	1,020,326.44	1,593,778.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	26,383.64	14,457.34	8,500.00
270 School Activity Income	24,693.40	32,491.10	25,000.00
280 Interest on Investments	55,286.00	109,904.18	85,000.00
290 Other Revenue, Local Sources	26,493.78	51,375.49	24,450.00
<b>Subtotal Local Sources</b>	<b>817,040.40</b>	<b>1,228,554.55</b>	<b>1,736,728.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	896,464.36	891,801.05	963,872.00
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>896,464.36</b>	<b>891,801.05</b>	<b>963,872.00</b>
<b>Other School Districts Outside Wisconsin</b>			
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>
<b>Intermediate Sources</b>			
510 Transit of Aids	11,099.35	3,985.00	4,600.00
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	5,524.73	0.00	5,500.00
<b>Subtotal Intermediate Sources</b>	<b>16,624.08</b>	<b>3,985.00</b>	<b>10,100.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	40,805.85	49,460.12	57,102.00
620 State Aid -- General	4,957,331.00	4,739,411.00	4,175,899.00
630 DPI Special Project Grants	43,503.82	49,975.83	42,400.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	87,855.35	111,034.89	111,035.00
660 Other State Revenue Through Local Units	8,387.12	6,813.20	9,000.00
690 Other Revenue	576,552.58	560,615.58	533,466.00
<b>Subtotal State Sources</b>	<b>5,714,435.72</b>	<b>5,517,310.62</b>	<b>4,928,902.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	498,736.18	1,073,233.48	1,238,465.00
750 IASA Grants	68,216.00	72,327.80	64,726.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
<b>BUDGET ADOPTION 2024-25*</b>			
	<b>Audited 2022-23</b>	<b>Unaudited 2023-24</b>	<b>Budget 2024-25</b>
780 Other Federal Revenue Through State	62,001.00	51,717.35	65,000.00
790 Other Federal Revenue - Direct	243,775.76	40,117.61	127,752.00
<b>Subtotal Federal Sources</b>	<b>872,728.94</b>	<b>1,237,396.24</b>	<b>1,495,943.00</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	750.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>750.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	93,151.74	4,165.54	5,000.00
970 Refund of Disbursement	63,303.58	29,957.68	15,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	2,353.15	0.00
<b>Subtotal Other Revenues</b>	<b>156,455.32</b>	<b>36,476.37</b>	<b>20,000.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,473,748.82</b>	<b>8,916,273.83</b>	<b>9,155,545.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	1,173,623.12	1,219,870.16	1,204,224.00
120 000 Regular Curriculum	1,663,065.11	1,628,593.54	1,714,008.00
130 000 Vocational Curriculum	434,441.99	417,321.62	444,546.00
140 000 Physical Curriculum	220,158.61	243,748.39	230,014.00
160 000 Co-Curricular Activities	287,368.75	267,168.08	293,478.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>3,778,657.58</b>	<b>3,776,701.79</b>	<b>3,886,270.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	244,856.65	264,877.83	270,286.00
220 000 Instructional Staff Services	339,114.96	525,487.79	701,557.00
230 000 General Administration	355,978.20	371,571.51	396,820.00
240 000 School Building Administration	405,887.51	475,045.88	519,033.00
250 000 Business Administration	1,741,097.94	1,217,094.63	1,120,927.00
260 000 Central Services	22,601.16	30,978.96	30,800.00
270 000 Insurance & Judgments	74,560.15	84,066.37	90,690.00
280 000 Debt Services	20,920.44	0.00	236,238.00
290 000 Other Support Services	204,033.61	238,137.91	0.00
<b>Subtotal Support Sources</b>	<b>3,409,050.62</b>	<b>3,207,260.88</b>	<b>3,366,351.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	548,716.98	690,186.39	777,790.00
430 000 Instructional Service Payments	723,020.20	840,350.21	848,351.00

450 000 Post-Secondary Scholarship Expenditures	0.00	553,704.76	716,245.00
490 000 Other Non-Program Transactions	14,203.45	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>1,285,940.63</b>	<b>2,084,241.36</b>	<b>2,342,386.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>8,473,648.83</b>	<b>9,068,204.03</b>	<b>9,595,007.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
900 000 Beginning Fund Balance	153,456.83	151,246.65	155,032.86
<b>900 000 Ending Fund Balance</b>	<b>151,246.65</b>	<b>155,032.86</b>	<b>155,032.86</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>195,089.29</b>	<b>206,684.48</b>	<b>200,000.00</b>
100 000 Instruction	190,563.46	202,898.27	200,000.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	6,736.01	0.00	0.00
<b>EXPENDTURES TOTAL &amp; OTHER FINANCING USES</b>	<b>197,299.47</b>	<b>202,898.27</b>	<b>200,000.00</b>
<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2022-23</b>	<b>Unaudited 2023-24</b>	<b>Budget 2024-25</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	548,716.98	690,186.39	777,790.00
<i>Intermediate Sources</i>			
510 Transit of Aids	29,195.38	29,547.41	30,000.00
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>29,195.38</b>	<b>29,547.41</b>	<b>30,000.00</b>
<i>State Sources</i>			
610 State Aid -- Categorical	227,184.15	240,409.00	269,049.00
620 State Aid -- General	388.00	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	3,821.64	1,248.00	0.00
<b>Subtotal State Sources</b>	<b>231,393.79</b>	<b>241,657.00</b>	<b>269,049.00</b>
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	162,961.21	126,448.27	140,158.00
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	82,063.16	48,281.79	60,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>245,024.37</b>	<b>174,730.06</b>	<b>200,158.00</b>
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,054,330.52</b>	<b>1,136,120.86</b>	<b>1,276,997.00</b>

<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	727,853.58	767,405.99	902,389.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>727,853.58</b>	<b>767,405.99</b>	<b>902,389.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	93,974.78	110,627.01	108,362.00
220 000 Instructional Staff Services	62,880.23	63,128.34	53,276.00
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	5,039.75	49,951.64	8,730.00
260 000 Central Services	6,771.76	3,226.38	3,650.00
270 000 Insurance & Judgments	0.00	0.00	6,000.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	6,626.25	5,890.50	0.00
<b>Subtotal Support Sources</b>	<b>175,292.77</b>	<b>232,823.87</b>	<b>180,018.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	137,590.00	135,891.00	194,590.00
490 000 Other Non-Program Transactions	13,594.17	0.00	0.00
<b>BUDGET ADOPTION 2024-25*</b>			
	<b>Audited 2022-23</b>	<b>Unaudited 2023-24</b>	<b>Budget 2024-25</b>
<b>Subtotal Non-Program Transactions</b>	<b>151,184.17</b>	<b>135,891.00</b>	<b>194,590.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,054,330.52</b>	<b>1,136,120.86</b>	<b>1,276,997.00</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	217,145.34	272,212.00	296,032.80
<b>900 000 ENDING FUND BALANCES</b>	<b>272,212.00</b>	<b>296,032.80</b>	<b>470,282.80</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>3,010,688.00</b>	<b>2,131,437.00</b>	<b>2,000,000.00</b>
281 000 Long-Term Capital Debt	2,955,621.34	2,107,616.20	1,825,750.00
282 000 Refinancing	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,955,621.34</b>	<b>2,107,616.20</b>	<b>1,825,750.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	1,255,292.34	1,179,363.81	999,133.41
<b>900 000 Ending Fund Balance</b>	<b>1,179,363.81</b>	<b>999,133.41</b>	<b>994,963.81</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>13,469.40</b>	<b>24,169.60</b>	<b>20,000.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	89,397.93	204,400.00	24,169.60
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>89,397.93</b>	<b>204,400.00</b>	<b>24,169.60</b>

<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	51,386.99	46,591.87	31,173.02
<b>900 000 ENDING FUND BALANCE</b>	<b>46,591.87</b>	<b>31,173.02</b>	<b>311,473.02</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>292,086.41</b>	<b>269,453.24</b>	<b>280,300.00</b>
200 000 Support Services	296,881.53	284,872.09	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>296,881.53</b>	<b>284,872.09</b>	<b>0.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	3,708.57	12,885.09	38,649.23
<b>900 000 ENDING FUND BALANCE</b>	<b>12,885.09</b>	<b>38,649.23</b>	<b>28,649.23</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>35,000.00</b>	<b>49,000.00</b>	<b>120,000.00</b>
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	25,823.48	23,235.86	130,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>25,823.48</b>	<b>23,235.86</b>	<b>130,000.00</b>

\* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.