

Pewamo-Westphalia Community Schools  
 General Fund Budget and Prior Year Audited Amounts Summary  
 For the Fiscal Years Ending, June 30, 2022, 2023, 2024 and 2025

	2021-22 AUDITED AMOUNTS	2022-23 AUDITED AMOUNTS	2023-24 ADOPTED BUDGET	2023-24 AMENDED BUDGET	2023-24 AMENDED FINAL BUDGET	2024-25 ADOPTED BUDGET
<b>REVENUES:</b>						
LOCAL SOURCES	535,323	586,927	590,477	621,885	649,098	669,536
STATE SOURCES	6,981,135	8,177,041	8,081,397	8,755,094	8,985,440	9,319,199
FEDERAL SOURCES	578,205	523,546	146,597	247,254	247,254	95,559
OTHER LOCAL SOURCES	278,543	286,236	270,674	277,201	464,908	287,684
OPERATING TRANSFERS IN	11,087	12,500	12,500	18,000	18,000	18,000
<b>TOTAL REVENUES</b>	<b>8,384,293</b>	<b>9,586,250</b>	<b>9,101,645</b>	<b>9,919,434</b>	<b>10,364,700</b>	<b>10,389,978</b>
<b>EXPENDITURES:</b>						
INSTRUCTION						
BASIC PROGRAMS	3,734,793	4,567,263	4,568,500	4,784,938	4,893,936	5,034,636
ADDED NEEDS	852,930	1,172,813	1,199,395	1,018,307	1,038,637	1,036,521
SUPPORTING SERVICES						
GUIDANCE SERVICES	264,158	370,606	390,427	402,335	393,265	396,110
IMPROVEMENT OF INSTRUCTION	150,662	159,189	164,491	169,645	214,606	214,606
EDUCATIONAL MEDIA SERVICES	92,337	78,918	78,164	80,258	80,312	80,517
SUPERVISION OF INSTRUCTIONAL STAFF	75,441	226	116	81,007	84,107	84,104
ACADEMIC STUDENT ASSESSMENT	-	5,854	3,856	22,765	23,429	24,658
BOARD OF EDUCATION	40,827	86,339	57,039	56,334	53,293	58,194
EXECUTIVE ADMINISTRATION	303,586	345,779	330,116	335,590	333,405	333,890
OFFICE OF THE PRINCIPAL	442,561	571,714	561,626	489,371	488,399	488,399
FISCAL SERVICES	134,475	196,291	175,798	186,098	187,954	193,036
OPERATING BUILDING SERVICES	1,154,518	1,145,919	908,096	931,758	885,818	930,922
SAFETY SERVICES	-	39,893	4,300	31,601	47,240	19,048
PUPIL TRANSPORTATION SERVICES	518,195	463,993	606,209	489,504	511,484	513,526
PLANNING, RESEARCH, DEVELOPMENT AND EVALUATION	1,800	3,560	1,760	3,825	3,828	3,825
COMMUNICATION SERVICES	830	56,305	3,870	7,151	38,297	8,113
PERSONNEL SERVICES	5,937	12,587	13,888	31,789	13,468	18,000
NON-INSTRUCTIONAL TECH SERVICES	204,260	205,316	183,704	225,018	230,736	232,526
PUPIL ACCOUNTING	-	1,112	1,112	2,165	2,165	2,450
ATHLETIC ACTIVITIES	324,117	340,451	349,826	357,337	353,757	359,107
NON-PUBLIC SCHOOL PUPIL	8,426	41,087	23,168	23,168	26,705	26,507
LEASE PAYMENTS	-	140,970	-	204,801	200,628	229,844
<b>TOTAL EXPENDITURES</b>	<b>8,309,853</b>	<b>10,006,185</b>	<b>9,625,461</b>	<b>9,934,765</b>	<b>10,105,469</b>	<b>10,288,539</b>
<b>GENERAL FUND SURPLUS/(DEFICIT)</b>	<b>74,440</b>	<b>(419,935)</b>	<b>(523,816)</b>	<b>(15,331)</b>	<b>259,231</b>	<b>101,439</b>
AUDITED FUND BALANCE - JUNE 30, 2021	2,802,479	-	-	-	-	-
AUDITED FUND BALANCE - JUNE 30, 2022	<u>2,876,919</u>	2,876,919	-	-	-	-
BUDGETED FUND BALANCE - JUNE 30, 2023	-	-	2,308,811	-	-	-
AUDITED FUND BALANCE - JUNE 30, 2023	-	<u>2,456,984</u>	-	2,456,984	2,456,984	2,456,984
BUDGETED FUND BALANCE - JUNE 30, 2024	-	-	<u>1,784,995</u>	<u>2,441,653</u>	<u>2,716,215</u>	-
AUDITED FUND BALANCE - JUNE 30, 2024	-	-	-	-	-	-
BUDGETED FUND BALANCE - JUNE 30, 2025	-	-	-	-	-	<u>2,558,423</u>
FUND BALANCE TO REVENUES PERCENTAGE	34.31%	25.63%				
BUDGETED FUND BALANCE TO BUDGETED REVENUES PERCENTAGE			19.61%	24.61%	26.21%	24.62%

THE BUDGETED LOCAL REVENUES CONTAINS 18 MILLS TO BE LEVIED BY PEWAMO-WESTPHALIA COMMUNITY SCHOOLS AND PAID BY PROPERTY OWNERS EXCLUDING PRINCIPAL RESIDENCE, QUALIFIED AGRICULTURAL, QUALIFIED FOREST AND INDUSTRIAL PERSONAL. THE BUDGETED LOCAL REVENUES ALSO CONTAINS 6 MILLS TO BE LEVIED BY PEWAMO-WESTPHALIA COMMUNITY SCHOOLS AND PAID BY COMMERCIAL PERSONAL PROPERTY OWNERS. THESE ESTIMATED TAXES TO BE COLLECTED FOR 2024-2025 EQUALS \$413,134. PEWAMO-WESTPHALIA COMMUNITY SCHOOLS LEVIES THESE TAXES TO HELP FUND THE SCHOOL DISTRICT'S GENERAL OPERATIONS.