

Enrollment History and Projection: 2/5/2021 2/9/2022 3/10/2023 9/29/2023 9/29/2023 9/29/2023 9/29/2023 9/29/2023 9/29/2023

	Actual Sep 2007	Actual Sep 2020	Amended Actual Sep 2021	Amended Actual Sep 2022	Actual Sep 2023	Projection Sep 2024	Projection Sep 2025	Projection Sep 2026	Projection Sep 2027	Projection Sep 2028
EC	40	9	18	13	24	24	24	24	24	24
4K		130	132	140	161	161	161	161	161	161
5K	219	194	173	167	148	161	161	161	161	161
1	212	196	202	173	169	148	161	161	161	161
2	222	184	196	203	184	169	148	161	161	161
3	259	186	181	203	211	184	169	148	161	161
4	226	205	181	186	207	211	184	169	148	161
5	<u>234</u>	<u>201</u>	<u>211</u>	<u>178</u>	<u>195</u>	<u>207</u>	<u>211</u>	<u>184</u>	<u>169</u>	<u>148</u>
Total	1412	1305	1294	1263	1299	1265	1219	1169	1146	1138

6	254	206	192	214	200	195	207	211	184	169
7	253	211	200	211	223	200	195	207	211	184
8	<u>276</u>	<u>231</u>	<u>206</u>	<u>199</u>	<u>229</u>	<u>223</u>	<u>200</u>	<u>195</u>	<u>207</u>	<u>211</u>
Total	783	648	598	624	652	618	602	613	602	564

9	370	224	254	248	224	275	268	240	234	248
10	369	279	230	267	245	224	275	268	240	234
11	335	266	275	226	258	245	224	275	268	240
12	<u>363</u>	<u>279</u>	<u>275</u>	<u>272</u>	<u>242</u>	<u>258</u>	<u>245</u>	<u>224</u>	<u>275</u>	<u>268</u>
Total	1437	1048	1034	1013	969	1002	1011	1006	1016	990

Grand Total	3632	3001	2926	2900	2920	2885	2832	2788	2764	2692
		-103	-75	-26	20	-35	-52	-44	-24	-72

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FTE (reg ed)	213.5231	192.0262	188.4818	192.1911	186.3000	184.0542	180.7110	177.9037	176.3725	171.7533
Ratio	17.01	15.63	15.52	15.09	15.67	-2.25	-3.34	-2.81	-1.53	-4.62

FTE (total, incl spec ed)	265.6231	245.8262	242.0831	246.4866	240.4955	237.59638	233.2806	229.6567	227.6801	221.7171
Ratio	13.67	12.21	12.09	11.77	12.14	-2.90	-4.32	-3.62	-1.98	-5.96

YCA										
OE in		-100	-103	-112	-126	-126	-126	-126	-126	-126
Add'l yr TW in										
OE out		400	434	426	401	401	401	401	401	401
Add'l yr TW out										
Less .5 FTE EC		-4	-9	-6	-12	-12	-12	-12	-12	-12
Less .5 FTE EC/4K OEO		-4	-2	-2	0	0	0	0	0	0
Less .4 FTE 4K		-58	-59	-59	-74	-74	-74	-74	-74	-74
Revenue limit FTE	3234	3188	3147	3109	3074	3021	2977	2953	2881	2811
	-59	-46	-41	-38	-35	-52	-44	-24	-72	

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**DEPARTMENT OF PUBLIC INSTRUCTION
2023-24 REVENUE LIMIT WORKSHEET**

DISTRICT: Burlington Area 777 10/13/2023

DATA AS OF 10/12/2023

Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 22-23 Revenue Limit

2022-23 General Aid Certification (22-23 Line 12A, src 621)	+	18,983,589
2022-23 Hi Pov Aid (22-23 Line 12B, Src 628)	+	0
2022-23 Computer Aid Received (22-23 Line 12C, Src 691)	+	35,287
2022-23 Aid for Exempt Personal Property (22-23 Line 12D, Src 691)	+	250,391
2022-23 Fnd 10 Levy Cert (22-23 Line 14A, Levy 10 Src 211)	+	17,250,590
2022-23 Fnd 38 Levy Cert (22-23 Line 14B, Levy 38 Src 211)	+	297,945
2022-23 Fnd 41 Levy Cert (22-23 Line 14C, Levy 41 Src 211)	+	0
2022-23 Aid Penalty for Over Levy (22-23 FINAL Rev Lim, June 2023)	-	85,879
2022-23 Total Levy for All Levied Non-Recurring Exemptions*	-	2,424,462
NET 2023-24 Base Revenue Built from 2022-23 Data (Line 1)	=	34,307,461

*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expends, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

September & Summer FTE Membership Averages

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

Line 2: Base Avg:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 = 3,195

	2020	2021	2022
Summer FTE:	13	13	11
% (40,40,40)	5	5	4
Sept FTE:	3,234	3,188	3,147
New ICS - Independent	0.00	1.00	1.00
Charter Schools FTE			
Total FTE	3,239	3,194	3,152

Line 6: Curr Avg:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 = 3,154

	2021	2022	2023
Summer FTE:	13	11	16
% (40,40,40)	5	4	6
Sept FTE:	3,188	3,147	3,109
New ICS - Independent	1.00	1.00	1.00
Charter Schools FTE			
Total FTE	3,194	3,152	3,116

The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2023:

* 742 = \$2,339,526
(E)

← 3,153

Line 10B: Declining Enrollment Exemption =

Average FTE Loss (Line 2 - Line 6, if > 0) | 453,577

X 1.00 = 41

X (Line 5, Maximum 2023-2024 Revenue per Memb) = 41

Non-Recurring Exemption Amount: 11,062.86

453,577

Fall 2023 Property Values

2023 TIF-Out Tax Apportionment Equalized Valuation 3,565,476,651

CELL COLOR KEY: Auto-Calc DPI Data District-Entered

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>

Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.

**DEPARTMENT OF PUBLIC INSTRUCTION
2023-24 REVENUE LIMIT WORKSHEET**

2023-2024 Revenue Limit Worksheet

1.	2023-24 Base Revenue (Funds 10, 38, 41)	(from left)	34,307,461
2.	Base Sept Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	3,195
3.	2023-24 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,737.86
4.	2023-24 Per Member Change (A+B)		325.00
	2023-24 Low Revenue Ceiling per s.121.905(1):	11,000.00	
A.	Allowed Per-Member Change for 23-24	325.00	
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C.	Value of the CCDEB (23-24 DPI Computed-CCDEB Dists only)	0.00	
5.	2023-24 Maximum Revenue / Member (Ln 3 + Ln 4)		11,062.86
6.	Current Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left)	3,154
7.	2023-24 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	34,892,259
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	34,892,259	
B.	Hold Harmless Non-Recurring Exemption	0	
8.	Total 2023-24 Recurring Exemptions (A+B+C+D+E)	(rounded)	54,206
A.	Prior Year Carryover	0	
B.	Transfer of Service	54,206	
C.	Transfer of Territory/Other Reorg (if negative, include sign)	0	
D.	Federal Impact Aid Loss (2021-22 to 2022-23)	0	
E.	Recurring Referenda to Exceed (If 2023-24 is first year)	0	
9.	2023-24 Limit with Recurring Exemptions (Ln 7 + Ln 8)		34,946,465
10.	Total 2023-24 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		2,294,973
A.	Non-Recurring Referenda to Exceed 2023-24 Limit	0	
B.	Declining Enrollment Exemption for 2023-24 (from left)	453,577	
C.	Energy Efficiency Net Exemption for 2023-24 (see pg 4 for details)	0	
D.	Adjustment for Refunded or Rescinded Taxes, 2023-24	154	
E.	Prior Year Open Enrollment (uncounted pupil[s])	64,461	
F.	Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G.	Other Adjustments (Fund 39 Bal Transfer)	0	
H.	WPCP and RPCP Private School Voucher Aid Deduction	1,734,599	
I.	SNSP Private School Voucher Aid Deduction	42,182	
11.	2023-24 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		37,241,438
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		19,424,096
A.	2023-24 OCT 15 CERT OF GENERAL AID	19,138,418	
B.	State Aid to High Poverty Districts (\$0 per 2023 Act 19)	0	
C.	State Aid for Exempt Computers (Source 691)	35,287	
D.	State Aid for Exempt Personal Property (Source 691)	250,391	
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13.	Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)		17,817,342
14.	Total Limited Revenue To Be Used (A+B+C)	Not >line 13	17,817,342
Entries Required Below: Enter amnts needed by purpose and fund:			
A.	Gen Operations: Fnd 10 Src 211	17,523,002	(Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fund 38 Src 211	294,340	(to Budget Rpt)
C.	Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15.	Total Revenue from Other Levies (A+B+C+D)		6,841,888
A.	Referendum Apprvd Debt (Fund 39 Debt-Src 211)	6,781,888	
B.	Community Services (Fund 80 Src 211)	60,000	(to Budget Rpt)
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16.	Total Fall, 2023 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15) <i>Line 16 is the total levy to be apportioned in the PI-401.</i>	Levy Rate =	0.00691611

Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.

Fund	Description	Final Tax Levy			% Change
		2022-23	2023-24	(Decrease) Increase	
10	General Fund	\$ 17,250,590	\$ 17,523,002	\$ 272,412	1.58%
10	Operating Referendum	\$ -	\$ -	\$ -	
38	Non Referendum Debt	\$ 297,945	\$ 294,340	\$ (3,605)	-1.21%
	Subtotal - Revenue Capped	\$ 17,548,535	\$ 17,817,342	\$ 268,807	1.53%
39	Debt Service	\$ 2,890,138	\$ 2,781,888	\$ (108,250)	-3.75%
39	Additional for Debt Defeasance	\$ 3,000,000	\$ 4,000,000	\$ 1,000,000	33.33%
80	Community Education	\$ 60,000	\$ 60,000	\$ -	0.00%
	Total Levy before Chargebacks	\$ 23,498,673	\$ 24,659,230	\$ 1,160,557	4.94%
10	Chargebacks	\$ 168	\$ -	\$ (168)	
	Total Levy	\$ 23,498,841	\$ 24,659,230	\$ 1,160,389	4.94%
	Estimated net of School Levy Credit	\$ 19,586,308	\$ 19,945,352	\$ 359,044	1.53%

Increase (decrease) from previous year \$ 1,523,309
6.93%

Equalized Values for BASD

Municipality	2022 Valuations	2023 Valuations	(Decrease) Increase	% Change
Burlington-City	\$ 1,286,393,000	\$ 1,402,346,300	\$ 115,953,300	9.01%
Brighton	\$ 1,718	\$ 1,946	\$ 228	13.27%
Burlington-Town	\$ 917,228,600	\$ 1,110,656,700	\$ 193,428,100	21.09%
Dover	\$ 292,586,739	\$ 339,603,819	\$ 47,017,080	16.07%
Rochester	\$ 111,618,439	\$ 146,651,843	\$ 35,033,404	31.39%
East Troy	\$ 4,327,230	\$ 5,357,585	\$ 1,030,355	23.81%
Lyons	\$ 225,312,691	\$ 279,799,132	\$ 54,486,441	24.18%
Spring Praire	\$ 236,291,984	\$ 281,059,326	\$ 44,767,342	18.95%
Total	\$ 3,073,760,401	\$ 3,565,476,651	\$ 491,716,250	16.00%

Increase (decrease) from previous year \$350,319,153
12.86%

Tax Levy by Municipality

Municipality	2022-23 Tax Levy	2023-24 Tax Levy	(Decrease) Increase	% Change
Burlington-City	\$ 9,834,451	\$ 9,698,782	\$ (135,669)	-1.38%
Brighton	\$ 13	\$ 13	\$ 0	2.47%
Burlington-Town	\$ 7,012,196	\$ 7,681,424	\$ 669,229	9.54%
Dover	\$ 2,236,820	\$ 2,348,737	\$ 111,917	5.00%
Rochester	\$ 853,321	\$ 1,014,260	\$ 160,939	18.86%
East Troy	\$ 33,082	\$ 37,054	\$ 3,972	12.01%
Lyons	\$ 1,722,511	\$ 1,935,122	\$ 212,610	12.34%
Spring Praire	\$ 1,806,448	\$ 1,943,837	\$ 137,390	7.61%
Total	\$ 23,498,841	\$ 24,659,230	\$ 1,160,389	4.94%

Equalized Tax Rate

	2022-23	2023-24	\$ Change	% Change
Mill Rate	\$ 7.64	\$ 6.92	\$ (0.73)	-9.53%

Increase (decrease) from previous year \$ (0.42)
-5.26%

BUDGET SUMMARY
GENERAL FUND (FUND 10)

8/2/2023

6/7/2023

10/18/2023

REVENUES

Source	Description	June Final	July Preliminary	Oct Original	(from Jul Budg)
		Actual 2022-23	Budget 2023-24	Budget 2023-24	Increase (Decrease)
211	Property Taxes	\$ 17,250,590	\$ 17,734,923	\$ 17,523,002	\$ (211,921)
200	All Other Local Sources	\$ 1,283,516	\$ 975,400	\$ 1,130,400	\$ 155,000
300	Interdistrict Payments	\$ 988,182	\$ 1,164,496	\$ 1,164,496	\$ -
500	Intermediate Payments	\$ 13,651	\$ 3,491	\$ 10,160	\$ 6,669
621	General State Aid	\$ 18,983,589	\$ 17,772,241	\$ 19,138,418	\$ 1,366,177
695	Pupil Adjustment Aid	\$ 2,369,948	\$ 2,328,396	\$ 2,339,526	\$ 11,130
600	All Other State Sources	\$ 899,999	\$ 807,942	\$ 846,396	\$ 38,454
730	ESSER Aid (I, II and III)	\$ 1,892,758	\$ 1,525,958	\$ 1,649,681	\$ 123,723
700	Federal Sources	\$ 1,246,843	\$ 787,977	\$ 656,843	\$ (131,134)
800	Other Financing Sources	\$ 1,040	\$ -	\$ 931,915	\$ 931,915
900	Other Revenues	\$ 301,278	\$ 25,000	\$ 25,000	\$ -
Total Revenues		\$ 45,231,394	\$ 43,125,824	\$ 45,415,837	\$ 2,290,013

5.25%

-4.66%

0.41%

EXPENDITURES

Object	Description	June Final	July Preliminary	Oct Original	(from Jul Budg)
		Actual 2022-23	Budget 2023-24	Budget 2023-24	Increase (Decrease)
100	Salaries	\$ 18,428,115	\$ 19,604,557	\$ 18,723,510	\$ (881,047)
200	Fringe Benefits	\$ 7,492,805	\$ 7,644,692	\$ 7,459,092	\$ (185,600)
300	Purchased Services	\$ 10,270,492	\$ 10,195,021	\$ 11,338,878	\$ 1,143,857
400	Non-Capital Objects	\$ 1,433,589	\$ 1,527,335	\$ 1,292,527	\$ (234,808)
500	Capital Objects	\$ 153,125	\$ 121,415	\$ 1,196,878	\$ 1,075,463
600	Debt Retirement	\$ 270,631	\$ 301,346	\$ 279,957	\$ (21,389)
700	Insurance and Judgments	\$ 319,065	\$ 402,927	\$ 402,416	\$ (511)
800	Operating Transfers Out	\$ 6,280,262	\$ 6,517,628	\$ 6,777,361	\$ 259,732
900	Other Objects	\$ 170,471	\$ 99,059	\$ 100,443	\$ 1,384
Total Expenditures		\$ 44,818,555	\$ 46,413,980	\$ 47,571,062	\$ 1,157,081

5.15%

2.30%

6.14%

BEGINNING FUND BALANCE	\$ 7,441,316	\$ 7,307,830	\$ 7,854,155	\$ 546,325
REVENUES	\$ 45,231,394	\$ 43,125,824	\$ 45,415,837	\$ 2,290,013
EXPENDITURES	\$ 44,818,555	\$ 46,413,980	\$ 47,571,062	\$ 1,157,081
ENDING FUND BALANCE	\$ 7,854,155	\$ 4,019,675	\$ 5,698,930	\$ 1,679,256

Fund Balance as Percent of Expenditures 17.52% 8.66% 11.98%

Increase (Decrease) to Fund Balance \$ 412,839 \$ (3,288,156) \$ (2,155,225)

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BUDGET SUMMARY
GENERAL FUND (FUND 10)

8/2/2023

6/6/2023

10/18/2023

REVENUES

<u>Source</u>	<u>Description</u>	June Final Actual 2022-23	July Preliminary Budget 2023-24	Oct Original Budget 2023-24	(from Jul Budg) Increase (Decrease)
211	Property Taxes	\$ 17,250,590	\$ 17,734,923	\$ (C) 17,523,002	\$ (211,921)
212	Chargebacks	\$ 168	\$ -	\$ -	\$ -
213	Mobile Home Taxes	\$ 23,829	\$ 12,000	\$ 12,000	\$ -
219	Other Taxes (TIF close-out)	\$ 210,082	\$ -	\$ -	\$ -
244	Payments for Services	\$ 340	\$ -	\$ -	\$ -
262	Non-Capital Resale	\$ 32,218	\$ 29,350	\$ 29,350	\$ -
271	Admissions	\$ 33,134	\$ 30,000	\$ 30,000	\$ -
279	Before/After School Care Fees	\$ 152,193	\$ 175,000	\$ 175,000	\$ -
280	Interest on Investments	\$ 229,272	\$ 150,000	\$ 200,000	\$ 50,000
291	Gifts	\$ 4,511	\$ 5,000	\$ 110,000	\$ 105,000
292	Student Fees	\$ 214,429	\$ 230,000	\$ 230,000	\$ -
293	Rental - Instruments	\$ 50	\$ 1,000	\$ 1,000	\$ -
293	Rental - GTC Bldgs (2)	\$ 331,050	\$ 327,050	\$ 327,050	\$ -
293	Rental - Building	\$ 42,369	\$ 10,000	\$ 10,000	\$ -
297	Student Fines	\$ 9,871	\$ 6,000	\$ 6,000	\$ -
Total Local Sources		\$ 18,534,106	\$ 18,710,323	\$ 18,653,402	\$ (56,921)
317	Transit of Federal Aid-Carl Perkins	\$ 23,507	\$ 23,506	\$ 23,506	\$ -
343	Payments for Interdistrict Athletics	\$ 17,906	\$ 17,900	\$ 17,900	\$ -
345	Open Enrollment Aid	\$ 946,769	\$ 1,123,090	\$ 1,123,090	\$ -
Total Interdistrict Payments		\$ 988,182	\$ 1,164,496	\$ 1,164,496	\$ -
515	Transit of State Aid	\$ 13,651	\$ 3,491	\$ 10,160	\$ 6,669
Total Intermediate Payments		\$ 13,651	\$ 3,491	\$ 10,160	\$ 6,669
612	Transportation Aid	\$ 108,690	\$ 100,000	\$ 100,000	\$ -
613	Library Aid	\$ 197,565	\$ 150,000	\$ 150,000	\$ -
619	Early College Credit Program Reimbursement	\$ 588	\$ 588	\$ 588	\$ -
621	General State Aid	\$ 18,983,589	\$ 17,772,241	\$ (D) 19,138,418	\$ 1,366,177
630	Special Project Grant-Reading Assessment	\$ 8,696	\$ 5,242	\$ 8,696	\$ 3,454
630	Special Project Grant-CTE	\$ 31,831	\$ 17,722	\$ 17,722	\$ -
630	Educator Effectiveness	\$ 19,360	\$ 19,360	\$ 19,360	\$ -
660	Payment in Lieu of Taxes	\$ 10,220	\$ 7,000	\$ 7,000	\$ -
660	Transcripted classes - GTC	\$ 236,189	\$ 200,000	\$ 235,000	\$ 35,000
691	Aid for Exempt Computers	\$ 35,287	\$ 35,287	\$ 35,287	\$ -
691	Aid for Exempt Personal Property	\$ 250,391	\$ 250,391	\$ 250,391	\$ -
695	Per Pupil Aid	\$ 2,369,948	\$ 2,328,396	\$ (E) 2,339,526	\$ 11,130
699	Special Project Grant-WI Safety Grant	\$ -	\$ 22,352	\$ 22,352	\$ -
699	Special Project Grant-CAPP Course Supplies	\$ 1,182	\$ -	\$ -	\$ -
Total State Sources		\$ 22,253,536	\$ 20,908,579	\$ 22,324,340	\$ 1,415,761

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BUDGET SUMMARY
GENERAL FUND (FUND 10)

8/2/2023

6/6/2023

10/18/2023

REVENUES

<u>Source</u>	<u>Description</u>	June Final Actual 2022-23	July Preliminary Budget 2023-24	Oct Original Budget 2023-24	(from Jul Budg) Increase (Decrease)
730	Title II-A	\$ 69,558	\$ 88,558	\$ 79,397	\$ (9,161)
730	Title III-A	\$ 19,656	\$ 18,987	\$ 30,410	\$ 11,423
730	Title IV-A	\$ 25,789	\$ 27,872	\$ 27,872	\$ -
730	IDEA-CCEIS	\$ 142,868	\$ 114,716	\$ -	\$ (114,716)
730	ESSER II	\$ 150,021	\$ -	\$ 36,716	\$ 36,716
730	ESSER III	\$ 1,742,737	\$ 1,525,958	\$ 1,612,965	\$ 87,007
730	ARP-Homeless Children and Youth	\$ 18,304	\$ -	\$ 15,000	\$ 15,000
751	Title I-A	\$ 456,628	\$ 467,844	\$ 434,164	\$ (33,680)
780	Medicaid Reimbursement	\$ 165,327	\$ 70,000	\$ 70,000	\$ -
780	Add'l ESSER thru state	\$ 295,599	\$ -	\$ -	\$ -
780	Get Kids Ahead Initiative	\$ 53,114	\$ -	\$ -	\$ -
	Total Federal Sources	\$ 3,139,601	\$ 2,313,935	\$ 2,306,524	\$ (7,411)
861	Sale of Fixed Assets	\$ 1,040	\$ -	\$ -	\$ -
878	Capital Lease Proceeds	\$ -	\$ -	\$ 931,915	\$ 931,915
	Other Financing Sources	\$ 1,040	\$ -	\$ 931,915	\$ 931,915
964	Insurance Dividends and Reimbursements	\$ 208,466	\$ -	\$ -	\$ -
965	Self-Funded Insurance Adjustment	\$ 41,593	\$ -	\$ -	\$ -
968	Debt Premium and Accrued Interest	\$ 1,230	\$ -	\$ -	\$ -
969	Other Adjustments	\$ 38	\$ -	\$ -	\$ -
971	Aidable Refund	\$ 23,286	\$ 15,000	\$ 15,000	\$ -
972	Property Tax Refund	\$ 16,843	\$ -	\$ -	\$ -
990	Miscellaneous	\$ 9,822	\$ 10,000	\$ 10,000	\$ -
	Other Revenue	\$ 301,278	\$ 25,000	\$ 25,000	\$ -
	Total Revenues	\$ 45,231,394	\$ 43,125,824	\$ 45,415,837	\$ 2,290,013

GENERAL FUND BUDGET DETAIL (EXPENDITURES)

8/2/2023

6/5/2023

10/18/2023

Object	Description	June Final	July Preliminary	Oct Original	(from Jul Budg)
		Actual 2022-23	Budget 2023-24	Budget 2023-24	Increase (Decrease)
111	Salaries-Teachers	\$ 13,658,294	\$ 14,417,423	\$ 13,884,422	\$ (533,001)
112	Salaries-Administrators	\$ 1,705,391	\$ 1,809,963	\$ 1,685,920	\$ (124,043)
113	Salaries-Aides/Administrative Support	\$ 1,377,916	\$ 1,577,879	\$ 1,434,809	\$ (143,070)
114	Salaries-Custodial/Bldg Engin/Comp Tech	\$ 1,199,660	\$ 1,319,108	\$ 1,198,636	\$ (120,472)
115	Salaries-Substitutes	\$ 288,416	\$ 280,000	\$ 315,731	\$ 35,731
116	Overtime	\$ 90,342	\$ 98,000	\$ 98,000	\$ -
118	Wellness/Severance Pay	\$ 74,961	\$ 70,000	\$ 75,000	\$ 5,000
120	Part time Nurse	\$ 33,135	\$ 32,184	\$ 30,992	\$ (1,192)
	Total Salaries	\$ 18,428,115	\$ 19,604,557	\$ 18,723,510	\$ (881,047)
212	Employer Retirement	\$ 1,188,895	\$ 1,292,250	\$ 1,245,758	\$ (46,492)
220	Social Security	\$ 1,383,802	\$ 1,464,404	\$ 1,399,747	\$ (64,657)
230	Life Insurance	\$ 19,589	\$ 24,502	\$ 24,308	\$ (194)
241	Medical Insurance	\$ 3,381,041	\$ 3,521,202	\$ 3,513,222	\$ (7,980)
243	Dental Insurance	\$ 257,554	\$ 210,868	\$ 210,995	\$ 127
251	Income Protection Insurance	\$ 46,204	\$ 50,356	\$ 44,405	\$ (5,951)
290	Retiree Benefits	\$ 594,314	\$ 516,417	\$ 510,408	\$ (6,009)
291	College Credit Reimbursement	\$ 4,332	\$ -	\$ 5,000	\$ 5,000
293	Employee Physicals and Other Benefits	\$ 11,719	\$ 12,000	\$ 22,500	\$ 10,500
294	District HSA contributions	\$ 331,285	\$ 342,012	\$ 272,312	\$ (69,700)
296	Other Employee Benefits	\$ 274,070	\$ 210,681	\$ 210,437	\$ (244)
	Total Fringe Benefits	\$ 7,492,805	\$ 7,644,692	\$ 7,459,092	\$ (185,600)
310	Personal Services	\$ 312,010	\$ 394,016	\$ 516,374	\$ 122,358
321	Tech-related equipment repairs	\$ 249,676	\$ 197,300	\$ 197,300	\$ -
324	Non-tech related equipment repairs	\$ 403,181	\$ 397,499	\$ 393,051	\$ (4,448)
327	Construction services	\$ 668,737	\$ 470,000	\$ 481,459	\$ 11,459
329	Cleaning services (snow, waste, lawn)	\$ 127,990	\$ 130,000	\$ 130,000	\$ -
331	Gas for Heat	\$ 187,108	\$ 201,000	\$ 201,000	\$ -
336	Electric	\$ 510,466	\$ 513,000	\$ 513,000	\$ -
337	Water	\$ 36,079	\$ 42,000	\$ 42,000	\$ -
338	Sewer	\$ 58,821	\$ 62,000	\$ 62,000	\$ -
341	Pupil Travel	\$ 1,778,314	\$ 1,808,724	\$ 1,812,871	\$ 4,147
342	Employee Travel & Conference Registrations	\$ 38,870	\$ 36,100	\$ 37,146	\$ 1,046
343/348	Vehicle Fuel	\$ 18,059	\$ 15,000	\$ 15,000	\$ -
351	Advertising	\$ 3,350	\$ 3,500	\$ 3,500	\$ -
353	Postage	\$ 14,706	\$ 19,500	\$ 29,500	\$ 10,000
354	Printing/Binding	\$ 35,687	\$ 29,200	\$ 29,200	\$ -
355	Telephone	\$ 83,729	\$ 83,500	\$ 83,500	\$ -
356	Internet Access	\$ 10,040	\$ 28,000	\$ 28,000	\$ -
358	Internet Access - ESSER (hot spots)	\$ 11,254	\$ 2,844	\$ 2,844	\$ -
360	Technology/software (non-owned)	\$ 82,496	\$ 137,236	\$ 420,701	\$ 283,465

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GENERAL FUND BUDGET DETAIL (EXPENDITURES)

8/2/2023

6/5/2023

10/18/2023

Object	Description	June Final Actual 2022-23	July Preliminary Budget 2023-24	Oct Original Budget 2023-24	(from Jul Budg) Increase (Decrease)
370	Payments to Nongovt Agencies	\$ 195,799	\$ 204,500	\$ 297,000	\$ 92,500
381	Payment to Municipality	\$ 710	\$ -	\$ -	\$ -
382	Tuition Payments to Other Schools in WI	\$ 3,794,078	\$ 3,817,338	\$ 3,833,206	\$ 15,868
386	Payments to CESA	\$ 59,871	\$ 54,950	\$ 57,700	\$ 2,750
387	Payments to State-Professional Development	\$ 1,530	\$ -	\$ -	\$ -
387	Payments to State-Early Coll Cred, Educ Eff, Cl	\$ 33,554	\$ 49,360	\$ 49,360	\$ -
387	Payments to State-Private School Vouchers	\$ 1,230,528	\$ 1,228,190	\$ 1,734,599	\$ 506,409
387	Payments to State-Spec Needs Priv Sch Vouc	\$ -	\$ -	\$ 42,182	\$ 42,182
387	Payments to State-Independent Charter Scho	\$ 9,264	\$ 9,264	\$ 11,385	\$ 2,121
389	Payments to WI Tech Colleges (Start College	\$ 314,585	\$ 261,000	\$ 315,000	\$ 54,000
	Total Purchased Services	\$ 10,270,492	\$ 10,195,021	\$ 11,338,878	\$ 1,143,857
411	General Supplies	\$ 481,693	\$ 477,843	\$ 491,596	\$ 13,753
415	Food	\$ 18,195	\$ 16,350	\$ 17,150	\$ 800
416	Medical Supplies	\$ 5,826	\$ 6,000	\$ 6,000	\$ -
417	Paper	\$ 22,816	\$ 41,800	\$ 41,800	\$ -
420	Uniforms/Apparel	\$ 30,383	\$ 22,200	\$ 25,962	\$ 3,762
431	Audio Visual Media	\$ 6	\$ -	\$ -	\$ -
432	Library Books	\$ 91,086	\$ 97,100	\$ 97,100	\$ -
434	Periodicals	\$ 290	\$ -	\$ -	\$ -
435	Instructional Media	\$ -	\$ 3,105	\$ 3,105	\$ -
436	Computing Devices	\$ -	\$ 500	\$ 500	\$ -
439	Other Media	\$ 54,785	\$ 43,900	\$ 43,900	\$ -
440	Noncapital Equipment	\$ 132,476	\$ 137,887	\$ 189,849	\$ 51,962
450	Objects for Resale	\$ 23,645	\$ 29,350	\$ 29,350	\$ -
470	Textbooks and Workbooks	\$ 177,673	\$ 112,000	\$ 102,000	\$ (10,000)
480	Noncapital Technology	\$ 394,715	\$ 539,300	\$ 244,215	\$ (295,085)
	Total Non-Capital Objects	\$ 1,433,589	\$ 1,527,335	\$ 1,292,527	\$ (234,808)
542	Building Components	\$ 23,312	\$ -	\$ 36,716	\$ 36,716
550	Equipment Purchase	\$ 40,314	\$ 22,000	\$ 128,832	\$ 106,832
560	Equipment Replacement	\$ -	\$ 29,415	\$ 29,415	\$ -
581	Technology Hardware	\$ 89,499	\$ 70,000	\$ 1,001,915	\$ 931,915
	Total Capital Objects	\$ 153,125	\$ 121,415	\$ 1,196,878	\$ 1,075,463
678	Capital Lease-Principal	\$ 217,204	\$ 253,981	\$ 253,981	\$ -
682	Temporary Notes Interest	\$ 46,389	\$ 46,389	\$ 25,000	\$ (21,389)
688	Capital Lease-Interest	\$ 7,038	\$ 976	\$ 976	\$ -
	Total Debt Retirement	\$ 270,631	\$ 301,346	\$ 279,957	\$ (21,389)

GENERAL FUND BUDGET DETAIL (EXPENDITURES)

8/2/2023

6/5/2023

10/18/2023

<u>Object</u>	<u>Description</u>	June Final Actual 2022-23	July Preliminary Budget 2023-24	Oct Original Budget 2023-24	(from Jul Budg) Increase (Decrease)
711	District Liability Insurance	\$ 67,183	\$ 68,527	\$ 68,527	\$ -
712	District Property Insurance	\$ 101,814	\$ 102,951	\$ 102,951	\$ -
713	District Workers Compensation Insurance	\$ 137,863	\$ 219,000	\$ 219,000	\$ -
716	District Student Insurance	\$ 12,205	\$ 12,449	\$ 11,938	\$ (511)
730	Unemployment Compensation	\$ -	\$ -	\$ -	\$ -
	Total District Insurance	\$ 319,065	\$ 402,927	\$ 402,416	\$ (511)
827	Transfer to Fund 27	\$ 5,849,212	\$ 6,190,578	\$ 6,450,311	\$ 259,732
838	Transfer to Fund 38	\$ 331,050	\$ 327,050	\$ 327,050	\$ -
846	Transfer to Fund 46	\$ 100,000	\$ -	\$ -	\$ -
	Total Transfers to Other Funds	\$ 6,280,262	\$ 6,517,628	\$ 6,777,361	\$ 259,732
941	District Dues and Fees	\$ 42,270	\$ 51,944	\$ 51,944	\$ -
942	Employee Dues and Fees	\$ 11,728	\$ 19,890	\$ 24,906	\$ 5,016
943	Pupil Dues and Fees	\$ 7,322	\$ 3,725	\$ 3,725	\$ -
971	Refund Payment	\$ 3,381	\$ -	\$ -	\$ -
972	Nonaidable Refund	\$ 86,033	\$ -	\$ -	\$ -
999	Miscellaneous	\$ 19,737	\$ 23,500	\$ 19,868	\$ (3,632)
	Total Other Objects	\$ 170,471	\$ 99,059	\$ 100,443	\$ 1,384
	Total General Fund	\$ 44,818,555	\$ 46,413,980	\$ 47,571,062	\$ 1,157,081

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BUDGET SUMMARY
SPECIAL EDUCATION (FUND 27)

8/2/2023

6/5/2023

10/18/2023

REVENUES

<u>Source</u>	<u>Description</u>	June Final Actual 2022-23	July Preliminary Budget 2023-24	Oct Original Budget 2023-24	(from Jul Budg) Increase (Decrease)
110	Transfer from Fund 10	\$ 5,849,212	\$ 6,190,578	\$ 6,450,311	\$ 259,732
316	Transit of State Aid	\$ 210,737	\$ 217,059	\$ 217,059	\$ -
346	PAC Tuition	\$ 76,932	\$ 78,000	\$ 78,000	\$ -
611	State Special Education Aid	\$ 2,023,883	\$ 2,604,214	\$ 2,227,560	\$ (376,653)
697	State Aid for Spec Ed Transition	\$ 21,975	\$ 10,000	\$ 10,000	\$ -
699	Other State Revenue	\$ 78	\$ 500	\$ 500	\$ -
730	Federal Flow Through	\$ 669,614	\$ 627,643	\$ 764,012	\$ 136,369
730	Federal Flow Through Preschool	\$ 34,730	\$ 22,414	\$ 25,508	\$ 3,094
780	Medicaid Reimbursement	\$ 168,203	\$ 100,000	\$ 100,000	\$ -
Total Revenues		\$ 9,055,364	\$ 9,850,408	\$ 9,872,950	\$ 22,542

EXPENDITURES

<u>Object</u>	<u>Description</u>				
100	Salary	\$ 5,301,952	\$ 6,022,054	\$ 5,951,841	\$ (70,213)
200	Benefits	\$ 2,330,814	\$ 2,590,922	\$ 2,616,213	\$ 25,291
300	Purchased Services	\$ 1,359,587	\$ 1,150,050	\$ 1,200,763	\$ 50,713
400	Non Capital Objects	\$ 40,502	\$ 54,952	\$ 71,703	\$ 16,751
500	Capital Objects	\$ -	\$ 10,000	\$ 10,000	\$ -
900	Other Objects	\$ 22,509	\$ 22,430	\$ 22,430	\$ -
Total Expenditures		\$ 9,055,364	\$ 9,850,408	\$ 9,872,950	\$ 22,542
BEGINNING FUND BALANCE		\$ -	\$ -	\$ -	\$ -
REVENUES		\$ 9,055,364	\$ 9,850,408	\$ 9,872,950	\$ 22,542
EXPENDITURES		\$ 9,055,364	\$ 9,850,408	\$ 9,872,950	\$ 22,542
ENDING FUND BALANCE		\$ -	\$ -	\$ -	\$ -

SPECIAL ED FUND BUDGET DETAIL (EXPENDITURES)

8/2/2023

6/5/2023

10/18/2023

Object	Description	June Final	July Preliminary	Oct Original	(from Jul Budg)
		Actual	Budget	Budget	Increase
		2022-23	2023-24	2023-24	(Decrease)
111	Salaries-Teachers	\$ 3,591,735	\$ 4,071,979	\$ 3,917,288	\$ (154,691)
112	Salaries-Administrators	\$ 201,750	\$ 131,490	\$ 130,780	\$ (710)
113	Salaries-Aides and Secretaries	\$ 1,451,635	\$ 1,759,960	\$ 1,845,412	\$ 85,452
115	Salaries-Substitutes	\$ 44,693	\$ 45,000	\$ 45,000	\$ -
116	Overtime	\$ 1,974	\$ 1,500	\$ 1,500	\$ -
118	Wellness/Severance Pay	\$ 2,832	\$ 5,000	\$ 5,000	\$ -
120	Part-Time Nurse	\$ 7,333	\$ 7,125	\$ 6,861	\$ (264)
	Total Salaries	\$ 5,301,952	\$ 6,022,054	\$ 5,951,841	\$ (70,213)
212	Employer's Retirement	\$ 348,658	\$ 405,079	\$ 403,250	\$ (1,829)
220	Social Security	\$ 399,984	\$ 452,576	\$ 448,181	\$ (4,395)
230	Life Insurance	\$ 5,804	\$ 7,697	\$ 7,654	\$ (43)
241	Medical Insurance	\$ 1,173,173	\$ 1,354,697	\$ 1,406,368	\$ 51,671
243	Dental Insurance	\$ 94,257	\$ 82,664	\$ 83,405	\$ 741
251	Income Protection Insurance	\$ 14,209	\$ 16,430	\$ 14,630	\$ (1,800)
290	Retiree Benefits	\$ 52,940	\$ 48,972	\$ 49,049	\$ 77
294	District HSA contributions	\$ 120,282	\$ 122,988	\$ 93,863	\$ (29,125)
296	Other Taxable Employee Benefits	\$ 121,507	\$ 99,819	\$ 109,813	\$ 9,994
	Total Fringe Benefits	\$ 2,330,814	\$ 2,590,922	\$ 2,616,213	\$ 25,291
310	Personal Services	\$ 47,553	\$ 22,190	\$ 22,190	\$ -
324	Non-tech related equipment repairs	\$ 1,256	\$ 1,761	\$ 1,761	\$ -
331	Gas for Heat	\$ 647	\$ 900	\$ 900	\$ -
336	Electric	\$ 2,318	\$ 2,550	\$ 2,550	\$ -
337	Water	\$ 352	\$ 450	\$ 450	\$ -
338	Sewer	\$ 264	\$ 300	\$ 300	\$ -
341	Pupil Travel	\$ 753,440	\$ 755,000	\$ 770,000	\$ 15,000
342	Employee Travel & Conference Registrations	\$ 13,256	\$ 16,475	\$ 16,475	\$ -
348	Vehicle Fuel	\$ 1,073	\$ 1,100	\$ 1,100	\$ -
355	Telephone	\$ 2,227	\$ 2,300	\$ 2,300	\$ -
360	Technology/software (non-owned)	\$ 3,845	\$ 3,150	\$ 3,150	\$ -
370	Payments to Nongovt Agencies (tuition)	\$ 243,530	\$ 77,250	\$ 81,753	\$ 4,503
371	Purchased Instruction from Private Vendors	\$ 51,382	\$ 60,000	\$ 91,210	\$ 31,210
382	Tuition Payments to Other Schools in WI	\$ 141,146	\$ 109,824	\$ 109,824	\$ -
386	CESA Dues and Fees	\$ 97,298	\$ 96,800	\$ 96,800	\$ -
	Total Purchased Services	\$ 1,359,587	\$ 1,150,050	\$ 1,200,763	\$ 50,713

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SPECIAL ED FUND BUDGET DETAIL (EXPENDITURES)

		8/2/2023	6/5/2023	10/18/2023	
<u>Object</u>	<u>Description</u>	June Final Actual 2022-23	July Preliminary Budget 2023-24	Oct Original Budget 2023-24	(from Jul Budg) Increase (Decrease)
411	General Supplies	\$ 23,253	\$ 29,217	\$ 29,217	\$ -
435	Computer Software	\$ 2,942	\$ 3,200	\$ 3,200	\$ -
440	Noncapital Equipment	\$ 3,734	\$ -	\$ -	\$ -
470	Textbooks	\$ 2,207	\$ 16,325	\$ 33,076	\$ 16,751
480	Noncapital Technology	\$ 8,366	\$ 6,210	\$ 6,210	\$ -
	Total Non-Capital Objects	\$ 40,502	\$ 54,952	\$ 71,703	\$ 16,751
551	Equipment Purchase	\$ -	\$ 10,000	\$ 10,000	\$ -
561	Equipment Replacement	\$ -	\$ -	\$ -	\$ -
	Total Capital Objects	\$ -	\$ 10,000	\$ 10,000	\$ -
936	Special Ed Aid Transferred to Others	\$ 15,255	\$ 15,000	\$ 15,000	\$ -
942	Employee Dues and Fees	\$ 4,154	\$ 3,930	\$ 3,930	\$ -
949	Aide licenses	\$ 3,100	\$ 3,000	\$ 3,000	\$ -
999	Miscellaneous	\$ -	\$ 500	\$ 500	\$ -
	Total Other Objects	\$ 22,509	\$ 22,430	\$ 22,430	\$ -
	Total Special Education Fund	\$ 9,055,364	\$ 9,850,408	\$ 9,872,950	\$ 22,542

**BUDGET SUMMARY
REVENUE CAPPED DEBT SERVICE (FUND 38)**

REVENUES

<u>Source</u>	<u>Description</u>	June Final Budget <u>2022-23</u>	July Preliminary Budget <u>2023-24</u>	Oct Original Budget <u>2023-24</u>	(from Jul Budg) Increase <u>(Decrease)</u>
110	Transfer from Fund 10 - GTC Bldgs (2)	\$ 331,050	\$ 327,050	\$ 327,050	\$ -
211	Property Taxes	\$ 297,945	\$ 294,340	\$ 294,340	\$ -
280	Interest on Investments	\$ 777	\$ 500	\$ 500	\$ -
Total Revenues		\$ 629,772	\$ 621,890	\$ 621,890	\$ -

EXPENDITURES

<u>Object</u>	<u>Description</u>	June Final Budget <u>2022-23</u>	July Preliminary Budget <u>2023-24</u>	Oct Original Budget <u>2023-24</u>	(from Jul Budg) Increase <u>(Decrease)</u>
675	Principal-Long-Term Bonds	\$ 575,000	\$ 585,000	\$ 585,000	\$ -
685	Interest-Long-Term Bonds	\$ 58,120	\$ 40,870	\$ 40,870	\$ -
690	Other Debt Related	\$ 950	\$ 950	\$ 950	\$ -
Total Expenditures		\$ 634,070	\$ 626,820	\$ 626,820	\$ -

BEGINNING FUND BALANCE	\$ 51,014	\$ 46,639	\$ 46,716	\$ 77
REVENUES	\$ 629,772	\$ 621,890	\$ 621,890	\$ -
EXPENDITURES	\$ 634,070	\$ 626,820	\$ 626,820	\$ -
ENDING FUND BALANCE	\$ 46,716	\$ 41,709	\$ 41,786	\$ 77
Interest payments due in fall of subsequent year	\$ 20,435	\$ 11,380	\$ 11,380	

<u>Description</u>	<u>Issue Date</u>	<u>Maturity Date</u>	Balance <u>6/30/2023</u>	Balance <u>6/30/2024</u>	Balance <u>6/30/2024</u>	
G.O. Refunding Bonds (refi 2006 debt)	6/10/2015	4/1/2025	\$ 570,000	\$ 290,000	\$ 290,000	\$ -
G.O. Refunding Bonds (refi 3 GTC issues)	6/10/2015	4/1/2029	\$ 735,000	\$ 430,000	\$ 430,000	\$ -
			\$ 1,305,000	\$ 720,000	\$ 720,000	\$ -

**BUDGET SUMMARY
REFERENDUM APPROVED DEBT SERVICE (FUND 39)**

8/2/2023 6/6/2023 10/18/2023

REVENUES

<u>Source</u>	<u>Description</u>	June Final Actual 2022-23	July Preliminary Budget 2023-24	Oct Original Budget 2023-24	(from Jul Budg) Increase (Decrease)
211	Property Taxes	\$ 5,890,138	\$ 6,581,888	\$ 6,781,888	\$ 200,000
280	Interest on Investments	\$ 2,477	\$ 1,500	\$ 1,500	\$ -
968	Premium on Debt (Nonrefinancing)	\$ 17,161	\$ -	\$ -	\$ -
	Total Revenues	\$ 5,909,776	\$ 6,583,388	\$ 6,783,388	\$ 200,000

EXPENDITURES

<u>Object</u>	<u>Description</u>	June Final Actual 2022-23	July Preliminary Budget 2023-24	Oct Original Budget 2023-24	(from Jul Budg) Increase (Decrease)
673	Principal Long-Term Notes	\$ 920,000	\$ 955,000	\$ 955,000	\$ -
675	Principal Long-Term Bonds	\$ 3,600,000	\$ 4,415,000	\$ 4,615,000	\$ 200,000
683	Interest Long-Term Notes	\$ 115,000	\$ 78,200	\$ 78,200	\$ -
685	Interest Long-Term Bonds	\$ 1,304,813	\$ 1,206,038	\$ 1,206,038	\$ -
690	Other Debt Related	\$ 16,100	\$ 15,950	\$ 15,950	\$ -
	Total Expenditures	\$ 5,955,913	\$ 6,670,188	\$ 6,870,188	\$ 200,000
	BEGINNING FUND BALANCE	\$ 783,018	\$ 736,704	\$ 736,881	\$ 177
	REVENUES	\$ 5,909,776	\$ 6,583,388	\$ 6,783,388	\$ 200,000
	EXPENDITURES	\$ 5,955,913	\$ 6,670,188	\$ 6,870,188	\$ 200,000
	ENDING FUND BALANCE	\$ 736,881	\$ 649,904	\$ 650,081	\$ 177
	Interest payments due in fall of subsequent year	\$ 668,369	\$ 581,019	\$ 581,019	

<u>Description</u>	<u>Issue Date</u>	<u>Maturity Date</u>	<u>Balance 6/30/2023</u>	<u>Balance 6/30/2024</u>	<u>Balance 6/30/2024</u>	
GO Refunding Bonds (refi 2019 BAN)	4/1/2019	4/1/2038	\$ 29,100,000	\$ 24,685,000	\$ 24,485,000	\$ (200,000)
GO Prom Note (2018 ref-new MS, safety/security/maint all)	1/2/2020	4/1/2025	\$ 1,955,000	\$ 1,000,000	\$ 1,000,000	\$ -
			\$ 31,055,000	\$ 25,685,000	\$ 25,485,000	\$ (200,000)

BUDGET SUMMARY 8/2/2023 6/5/2023 10/18/2023
 LONG-TERM CAPITAL IMPROVEMENTS (FUND 46)
 (Established June 2022)

REVENUES		June Final	July Preliminary	Oct Original	(from Jul Budg)
<u>Source</u>	<u>Description</u>	Actual	Budget	Budget	Increase
		2022-23	2023-24	2023-24	(Decrease)
110	Transfer from Fund 10	\$ 100,000	\$ -	\$ -	\$ -
280	Interest on Investments	\$ 206	\$ -	\$ -	\$ -
	Total Revenues	\$ 100,206	\$ -	\$ -	\$ -

EXPENDITURES

<u>Object</u>	<u>Description</u>				
300	Purchased Services	\$ -	\$ -	\$ -	\$ -
500	Capital Objects	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ -	\$ -	\$ -	\$ -

BEGINNING FUND BALANCE	\$ 100	\$ 100,100	\$ 100,306	\$ 206
REVENUES	\$ 100,206	\$ -	\$ -	\$ -
EXPENDITURES	\$ -	\$ -	\$ -	\$ -
ENDING FUND BALANCE	\$ 100,306	\$ 100,100	\$ 100,306	\$ 206

BUDGET SUMMARY
FOOD SERVICE (FUND 50)

8/2/2023

6/6/2023

10/18/2023

REVENUES

<u>Source</u>	<u>Description</u>	June Final Actual 2022-23	July Preliminary Budget 2023-24	Oct Original Budget 2023-24	(from Jul Budg) Increase (Decrease)
251	Student Food Sales	\$ 427,667	\$ 410,000	\$ 410,000	\$ -
252	Adult Food Sales	\$ 205	\$ 200	\$ 200	\$ -
259	Catering	\$ 12,975	\$ 5,000	\$ 5,000	\$ -
617	State Aid	\$ 25,971	\$ 26,500	\$ 26,500	\$ -
714	Donated Commodities	\$ 131,084	\$ 100,000	\$ 120,000	\$ 20,000
717	Federal Aid	\$ 799,087	\$ 805,000	\$ 740,000	\$ (65,000)
Total Revenues		\$ 1,396,989	\$ 1,346,700	\$ 1,301,700	\$ (45,000)

EXPENDITURES

<u>Object</u>	<u>Description</u>				
300	Purchased Services	\$ 1,197,262	\$ 1,430,000	\$ 1,350,000	\$ (80,000)
400	Non-Capital Objects (including commodities)	\$ 145,391	\$ 135,000	\$ 145,000	\$ 10,000
500	Capital Objects	\$ 78,259	\$ 50,000	\$ 100,000	\$ 50,000
900	Dues and Fees	\$ 24,668	\$ 24,000	\$ 24,000	\$ -
Total Expenditures		\$ 1,445,580	\$ 1,639,000	\$ 1,619,000	\$ (20,000)

\$ (48,591) \$ (292,300) \$ (317,300)

BEGINNING FUND BALANCE	\$ 1,201,404	\$ 905,104	\$ 1,152,813	\$ 247,709
REVENUES	\$ 1,396,989	\$ 1,346,700	\$ 1,301,700	\$ (45,000)
EXPENDITURES	\$ 1,445,580	\$ 1,639,000	\$ 1,619,000	\$ (20,000)
ENDING FUND BALANCE	\$ 1,152,813	\$ 612,804	\$ 835,513	\$ 222,709

Maximum fund balance allowed (3 mo of exp)

\$ 481,860 \$ 546,333 \$ 539,667

**BUDGET SUMMARY
COMMUNITY EDUCATION (FUND 80)**

8/2/2023

6/6/2023

10/18/2023

REVENUES

<u>Source</u>	<u>Description</u>	June Final Actual 2022-23	July Preliminary Budget 2023-24	Oct Original Budget 2023-24	(from Jul Budg) Increase (Decrease)
211	Property Taxes	\$ 60,000	\$ 60,000	\$ ^(V) 60,000	\$ -
272	Program Revenue	\$ 197,533	\$ 155,000	\$ 160,000	\$ 5,000
	Total Revenues	\$ 257,533	\$ 215,000	\$ 220,000	\$ 5,000

EXPENDITURES

<u>Object</u>	<u>Description</u>				
100	Salaries	\$ 34,425	\$ 37,179	\$ 41,000	\$ 3,821
200	Fringe Benefits	\$ 13,313	\$ 17,070	\$ 17,634	\$ 564
300	Purchased Services	\$ 166,905	\$ 165,000	\$ 165,000	\$ -
400	Non-Capital Objects	\$ 536	\$ 750	\$ 750	\$ -
500	Capital Objects	\$ -	\$ -	\$ -	\$ -
900	Other Objects	\$ 150	\$ 250	\$ 250	\$ -
	Total Expenditures	\$ 215,329	\$ 220,249	\$ 224,634	\$ 4,385

BEGINNING FUND BALANCE	\$ 162,037	\$ 156,802	\$ 204,241	\$ 47,439
REVENUES	\$ 257,533	\$ 215,000	\$ 220,000	\$ 5,000
EXPENDITURES	\$ 215,329	\$ 220,249	\$ 224,634	\$ 4,385
ENDING FUND BALANCE	\$ 204,241	\$ 151,553	\$ 199,607	\$ 48,054

(18)

**BUDGET SUMMARY
COOPERATIVES (FUND 99)**

8/2/2023

6/6/2023

10/18/2023

REVENUES

<u>Source</u>	<u>Description</u>	June Final Actual 2022-23	July Preliminary Budget 2023-24	Oct Original Budget 2023-24	(from Jul budg) Increase (Decrease)
341	Tuition	\$ 364,451	\$ 417,472	\$ 402,872	\$ (14,600)
	Total Revenues	\$ 364,451	\$ 417,472	\$ 402,872	\$ (14,600)

EXPENDITURES

<u>Object</u>	<u>Description</u>				
100	Salaries	\$ 259,911	\$ 328,015	\$ 316,206	\$ (11,809)
200	Fringe Benefits	\$ 90,699	\$ 74,921	\$ 72,130	\$ (2,791)
300	Purchased Services	\$ 7,530	\$ 8,536	\$ 8,536	\$ -
400	Non-Capital Objects	\$ 6,311	\$ 6,000	\$ 6,000	\$ -
500	Capital Objects	\$ -	\$ -	\$ -	\$ -
900	Other Objects	\$ -	\$ -	\$ -	\$ -
	Total Expenditures	\$ 364,451	\$ 417,472	\$ 402,872	\$ (14,600)

BEGINNING FUND BALANCE	\$ -	\$ -	\$ -	\$ -
REVENUES	\$ 364,451	\$ 417,472	\$ 402,872	\$ (14,600)
EXPENDITURES	\$ 364,451	\$ 417,472	\$ 402,872	\$ (14,600)
ENDING FUND BALANCE	\$ -	\$ -	\$ -	\$ -