Enrollment History and Projections

		2/5/2021	2/9/2022	3/10/2023	9/29/2023	10/2/2024	10/1/2024	1/29/2024	1/29/2024	1/29/2024	6/17/2024
	Actual Sep 2007	Actual Sep 2020	Amended Actual Sep 2021	Amended Actual Sep 2022	Actual Sep 2023	Actual Sep 2024	Projection Sep 2025	Projection Sep 2026	Projection Sep 2027	Projection Sep 2028	Projection Sep 2029
EC	40	9	18	13	24	21	21	21	21	21	21
4K		130	132	140	161	143	143	143	143	143	143
5K	219	194	173	167	148	185	164	164	164	164	164
1	212	196	202	173	169	154	185	164	164	164	164
2	222	184	196	203	184	162	154	185	164	164	164
3	259	186	181	203	211	182	162	154	185	164	164
4	226	205	181	186	207	212	182	162	154	185	164
5	234	201	211	178	195	216	212	182	162	154	185
Total	1412	1305	1294	1263	1299	1275	1223	1175	1157	1159	1169
6	254	206	192	214	200	200	216	212	182	162	154
7	253	211	200	211	223	201	200	216	212	182	162
8	276	231	206	199	229	219	201	200	216	212	182
Total	783	648	598	624	652	620	617	628	610	556	498
9	370	224	254	248	224	244	252	231	230	248	244
10	369	279	230	267	245	228	244	252	231	230	248
11	335	266	275	226	258	236	228	244	252	231	230
12	363	279	275	272	242	257	236	228	244	252	231
Total	1437	1048	1034	1013	969	965	960	955	957	961	953
Grand Total	**3632**	**3001**	**2926**	**2900**	**2920**	**2860**	**2800**	**2758**	**2724**	**2676**	**2620**
Change from September		-103	-75	-26	20	-60	-60	-42	-34	-48	-56
Change from January				-47	-11	-74					
FTE (reg ed)	213.5231	192.0262	188.4818	192.1911	186.3000	163.1000	159.6698	157.2831	155.3442	152.6297	149.4332
Ratio	17.01	15.63	15.52	15.09	15.67	17.54	-3.43	-2.39	-1.94	-2.71	-3.20
FTE (total, incl spec ed)	265.6231	245.8262	242.0831	246.4866	240.4955	217.4000	212.8278	209.6466	207.0621	203.4438	199.1832
Ratio	13.67	12.21	12.09	11.77	12.14	13.16	-4.57	-3.18	-2.58	-3.62	-4.26
YCA											
OE in		-100	-103	-112	-126	-131	-131	-131	-131	-131	-131
Add'l yr TW in											
OE out		400	434	426	399	439	439	439	439	439	439
Add'l yr TW out						1					
Pupil count reported to DPI		**3301**	**3257**	**3214**	**3193**	**3169**	**3108**	**3066**	**3032**	**2984**	**2928**
Less .5 FTE EC		-4	-9	-6	-12	-10	-10	-10	-10	-10	-10
Less .5 FTE EC/4K OEO		-4	-2	-2	0	-1	-1	-1	-1	-1	-1
Less .4 FTE 4K		-58	-59	-59	-74	-64	-64	-64	-64	-64	-64
Revenue limit FTE		**3234**	**3188**	**3147**	**3107**	**3094**	**3033**	**2991**	**2957**	**2909**	**2853**
Change from September		-59	-46	-41	-40	-13	-61	-42	-34	-48	-56
Change from January				-71	-61	-28					

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DEPARTMENT OF PUBLIC INSTRUCTION
2024-25 REVENUE LIMIT WORKSHEET

DISTRICT:	Burlington Area	777	10/23/2024

DATA AS OF 10/15/24 8:00 AM

Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 23-24 Revenue Limit

2023-24 General Aid Certification (23-24 Line 12A, src 621)	+	19,138,418
2023-24 Hi Pov Aid (23-24 Line 12B, Src 628)	+	0
2023-24 Computer Aid Received (23-24 Line 12C, Src 691)	+	35,287
2023-24 Aid for Exempt Personal Property (23-24 Line 12D, Src 691)	+	250,391
2023-24 Fnd 10 Levy Cert (23-24 Line 14A, Levy 10 Src 211)	+	17,523,002
2023-24 Fnd 38 Levy Cert (23-24 Line 14B, Levy 38 Src 211)	+	294,340
2023-24 Fnd 41 Levy Cert (23-24 Line 14C, Levy 41 Src 211)	+	0
2023-24 Aid Penalty for Over Levy (23-24 FINAL Rev Lim, June 2024)	-	0
2023-24 Total Levy for All Levied Non-Recurring Exemptions*	-	2,306,034
NET 2024-25 Base Revenue Built from 2023-24 Data (Line 1)	=	**34,935,404**

*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:((21+.4ss)+(22+.4ss)+(23+.4ss)) / 3 = **3,153**

	2021	**2022**	**2023**
Summer FTE:	13	11	16
% (40,40,40)	5	4	6
Sept FTE:	3,188	3,147	3,107
New ICS - Independent Charter Schools FTE	1.0	1.0	1.0
Total FTE	3,194	3,152	3,114

Line 6: Curr Avg:((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 = **3,123**

	2022	**2023**	**2024**
Summer FTE:	11	16	19
% (40,40,40)	4	6	8
Sept FTE:	3,147	3,107	3,094
New ICS - Independent Charter Schools FTE	1.0	1.0	1.0
Total FTE	3,152	3,114	3,103

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 2024:

3,122

Line 10B: Declining Enrollment Exemption =	**342,152**
Average FTE Loss (Line 2 - Line 6, if > 0)	30
X 1.00 =	30
X (Line 5, Maximum 2024-25 Revenue per Memb) =	11,405.05
Non-Recurring Exemption Amount:	342,152

Fall 2024 Property Values

2024 TIF-Out Tax Apportionment Equalized Valuation 3,837,976,010

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

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

DEPARTMENT OF PUBLIC INSTRUCTION
2024-25 REVENUE LIMIT WORKSHEET

2024-25 Revenue Limit Worksheet			
1. 2024-25 Base Revenue (Funds 10, 38, 41)	(from left)		34,935,404
2. Base Sept Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left)		3,153
3. 2024-25 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)		11,080.05
4. 2024-25 Per Member Change (A+B)			325.00
2024-25 Low Revenue Ceiling per s.121.905(1):		11,000.00	
A. Allowed Per-Member Change for 2024-25		325.00	
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0		0.00	
C. Value of the CCDEB (2024-25 DPI Computed-CCDEB Dists only)		0.00	
5. 2024-25 Maximum Revenue / Member (Ln 3 + Ln 4)			11,405.05
6. Current Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left)		3,123
7. 2024-25 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)		35,617,971
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		35,617,971	
B. Hold Harmless Non-Recurring Exemption		0	
8. Total 2024-25 Recurring Exemptions (A+B+C+D+E)	(rounded)		96,534
A. Prior Year Carryover		0	
B. Transfer of Service		96,534	
C. Transfer of Territory/Other Reorg (if negative, include sign)		0	
D. Federal Impact Aid Loss (2022-23 to 2023-24)		0	
E. Recurring Referenda to Exceed (If 2024-25 is first year)		0	
9. 2024-25 Limit with Recurring Exemptions (Ln 7 + Ln 8)			35,714,505
10. Total 2024-25 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)			2,264,058
A. Non-Recurring Referenda to Exceed 2024-25 Limit		0	
B. Declining Enrollment Exemption for 2024-25 (from left)		342,152	
C. Energy Efficiency Net Exemption for 2024-25 (see pg 4 for details)		0	
D. Adjustment for Refunded or Rescinded Taxes, 2024-25		822	
E. Prior Year Open Enrollment (uncounted pupil[s])		36,485	
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		1,822,963 E	
I. SNSP Private School Voucher Aid Deduction		61,636 F	
11. 2024-25 Revenue Limit With All Exemptions (Ln 9 + Ln 10)			37,978,563
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)			19,762,912
A. 2024-25 OCTOBER 15 CERTIFICATION OF GENERAL AID		19,477,234 D	
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)			**18,215,651**
14. Total Limited Revenue To Be Used (A+B+C)		**Not >line 13**	**18,215,651**
Entries Required Below: Enter amnts needed by purpose and fund:			
A. Gen Operations: Fnd 10 Src 211		17,920,721	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211		294,930	(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)			7,762,313
A. Referendum Approved Debt (Fund 39 Debt-Src 211)		7,702,313	
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 2024 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)			**25,977,964** B
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =		0.00676866

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

DEPARTMENT OF PUBLIC INSTRUCTION
2024-25 REVENUE LIMIT WORKSHEET

Revenue Limit Summary

Category		Amount
Allowable Limited Revenue		**18,215,651.00**
	Fund 10, PI-401	17,920,721.00
	Fund 38, PI-401	294,930.00
	Fund 41, PI-401	0.00
Line 14 Total (Revenue Limit Levies)		**18,215,651.00**
Over Levy		0.00
Under Levy		0.00
Carryover to FY26, if applicable		0.00

25-26 Base-Building Information	Amount
Total non-recurring exemptions (10 + 7B)	2,264,058.08
Levied total non-recurring exemptions*	2,264,058.08

***to be removed from next year's base**

2024-25 Per-Pupil Categorical Aid
In 2024-25, the Per-Pupil aid amount is **$742** multiplied by the Current 3-Year Average which does NOT include Special Needs Voucher students, new charter students, or 2x charter students.
Per-Pupil revenue is coded to Source 695 (note new source code). The Per-Pupil Aid computation uses information from the district's Revenue Limit Computation, but is paid OUTSIDE of the Revenue Limit. See http://dpi.wi.gov/sfs/aid/categorical/per-pupil-aid for more information.

Burlington Area School District 10/21/2024

Proposed Tax Levy

Fund	Description	2023-24	2024-25	(Decrease) Increase	% Change
10	General Fund	$ 17,523,002	$ 17,920,721 C	$ 397,719	2.27%
10	Operating Referendum	$ -	$ -	$ -	
38	Non Referendum Debt	$ 294,340	$ 294,930 I	$ 590	0.20%
	Subtotal - Revenue Capped	$ 17,817,342	$ 18,215,651	$ 398,309	2.24%
39	Debt Service	$ 2,781,888	$ 2,637,313 J	$ (144,575)	-5.20%
39	Additional for Debt Defeasance	$ 4,000,000	$ 5,065,000	$ 1,065,000	26.63%
80	Community Education	$ 60,000	$ 60,000 K	$ -	0.00%
	Total Levy before Chargebacks	$ 24,659,230	$ 25,977,964	$ 1,318,734	5.35%
10	Chargebacks	$ -	$ -	$ -	
	Total Levy	$ 24,659,230	$ 25,977,964 B	$ 1,318,734	5.35%

Increase (decrease) from previous year $ 1,160,389
4.94%

Equalized Values for BASD

Municipality	2023 Valuations	2024 Valuations	(Decrease) Increase	% Change
Burlington-City	$1,402,346,300	$1,477,204,600	$ 74,858,300	5.34%
Brighton	$ 1,946	$ 3,089	$ 1,143	58.74%
Burlington-Town	$1,110,656,700	$1,223,052,700	$112,396,000	10.12%
Dover	$ 339,603,819	$ 386,416,472	$ 46,812,653	13.78%
Rochester	$ 146,651,843	$ 155,583,912	$ 8,932,069	6.09%
East Troy	$ 5,357,585	$ 5,494,995	$ 137,410	2.56%
Lyons	$ 279,799,132	$ 280,573,328	$ 774,196	0.28%
Spring Praire	$ 281,059,326	$ 309,646,914	$ 28,587,588	10.17%
Total	$3,565,476,651	$3,837,976,010	$272,499,359	7.64%

Increase (decrease) from previous year $491,716,250
16.00%

Tax Levy by Municipality

Municipality	2023-24 Tax Levy	2024-25 Tax Levy	(Decrease) Increase	% Change
Burlington-City	$ 9,698,782	$ 9,998,699	$ 299,917	3.09%
Brighton	$ 13	$ 21	$ 7	55.35%
Burlington-Town	$ 7,681,424	$ 8,278,431	$ 597,007	7.77%
Dover	$ 2,348,737	$ 2,615,523	$ 266,785	11.36%
Rochester	$ 1,014,260	$ 1,053,095	$ 38,835	3.83%
East Troy	$ 37,054	$ 37,194	$ 140	0.38%
Lyons	$ 1,935,122	$ 1,899,106	$ (36,016)	-1.86%
Spring Praire	$ 1,943,837	$ 2,095,895	$ 152,058	7.82%
Total	$ 24,659,230	$ 25,977,964	$ 1,318,734	5.35%

Equalized Tax Rate

	2023-24	2024-25	$ Change	% Change
Mill Rate	$ 6.92	$ 6.77	$ (0.15)	-2.13%

Increase (decrease) from previous year $ (0.73)
-9.53%

BUDGET SUMMARY
GENERAL FUND (FUND 10)

		5/30/2024	10/21/2024	
REVENUES		July Preliminary Budget 2024-25	Oct Original Budget 2024-25	(from Jul Budg) Increase (Decrease)
Source	Description			
211	Property Taxes	$ 17,816,076	$ 17,920,721 C	$ 104,645
200	All Other Local Sources	$ 1,212,350	$ 1,216,350	$ 4,000
300	Interdistrict Payments	$ 1,278,483	$ 1,186,407	$ (92,076)
500	Intermediate Payments	$ 10,160	$ -	$ (10,160)
621	General State Aid	$ 19,412,430	$ 19,477,234 D	$ 64,804
695	Pupil Adjustment Aid	$ 2,315,040	$ 2,316,524	$ 1,484
600	All Other State Sources	$ 825,084	$ 1,307,638	$ 482,554
730	ESSER Aid (I, II and III)	$ -	$ -	$ -
700	Federal Sources	$ 646,843	$ 709,587	$ 62,744
800	Other Financing Sources	$ -	$ 250	$ 250
900	Other Revenues	$ 25,000	$ 43,328	$ 18,328
	Total Revenues	$ 43,541,466	$ 44,178,039	$ 636,573
		-3.29%	-2.34%	

EXPENDITURES		July Preliminary Budget 2024-25	Oct Original Budget 2024-25	(from Jul Budg) Increase (Decrease)
Object	Description			
100	Salaries	$ 18,005,324	$ 17,941,155	$ (64,169)
200	Fringe Benefits	$ 7,141,789	$ 7,058,783	$ (83,006)
300	Purchased Services	$ 10,821,510	$ 11,264,164	$ 442,654
400	Non-Capital Objects	$ 956,981	$ 1,006,946	$ 49,965
500	Capital Objects	$ 61,500	$ 71,500	$ 10,000
600	Debt Retirement	$ 304,957	$ 351,207	$ 46,250
700	Insurance and Judgments	$ 479,307	$ 478,710	$ (597)
800	Operating Transfers Out	$ 6,154,967	$ 6,009,084	$ (145,883)
900	Other Objects	$ 73,199	$ 73,199	$ -
	Total Expenditures	$ 43,999,533	$ 44,254,748	$ 255,214
		-6.15%	-3.15%	
	BEGINNING FUND BALANCE	$ 5,995,491	$ 7,396,742	$ 1,401,251
	REVENUES	$ 43,541,466	$ 44,178,039	$ 636,573
	EXPENDITURES	$ 43,999,533	$ 44,254,748	$ 255,214
	ENDING FUND BALANCE	$ 5,537,423	$ 7,320,033	$ 1,782,610
	Fund Balance as Percent of Expenditures	12.59%	16.54%	
	Increase (Decrease) to Fund Balance	$ (458,067)	$ (76,709)	$ 380,704

BUDGET SUMMARY
GENERAL FUND (FUND 10)

5/30/2024 10/21/2024

		July Preliminary Budget 2024-25	Oct Original Budget 2024-25	(from Jul Budg) Increase (Decrease)
REVENUES				
Source	Description			
211	Property Taxes	$ 17,816,076	$ 17,920,721	$ 104,645
213	Mobile Home Taxes	$ 12,000	$ 12,000	$ -
262	Non-Capital Resale	$ 24,450	$ 24,450	$ -
271	Admissions	$ 58,000	$ 58,000	$ -
279	Before/After School Care Fees	$ 240,000	$ 240,000	$ -
280	Interest on Investments	$ 200,000	$ 200,000	$ -
291	Gifts	$ 30,000	$ 30,000	$ -
292	Student Fees	$ 480,000	$ 480,000	$ -
293	Rental - Instruments	$ 1,000	$ -	$ (1,000)
293	Rental - GTC Bldgs (2)	$ 147,900	$ 147,900	$ -
293	Rental - Building	$ 10,000	$ 15,000	$ 5,000
297	Student Fines	$ 9,000	$ 9,000	$ -
	Total Local Sources	$ 19,028,426	$ 19,137,071	$ 108,645
317	Transit of Federal Aid-Carl Perkins	$ 28,337	$ 23,071	$ (5,266)
343	Payments for Interdistrict Athletics	$ 17,900	$ 17,000	$ (900)
345	Open Enrollment Aid	$ 1,232,246	$ 1,146,336	$ (85,910)
	Total Interdistrict Payments	$ 1,278,483	$ 1,186,407	$ (92,076)
515	Transit of State Aid	$ 10,160	$ -	$ (10,160)
517	Transit of State Aid	$ -	$ -	$ -
	Total Intermediate Payments	$ 10,160	$ -	$ (10,160)
612	Transportation Aid	$ 100,000	$ 100,000	$ -
613	Library Aid	$ 150,000	$ 200,000	$ 50,000
619	Early College Credit Program Reimbursement	$ 588	$ 777	$ 189
621	General State Aid	$ 19,412,430	$ 19,477,234	$ 64,804
630	Special Project Grant-Reading Assessment	$ 8,696	$ 5,488	$ (3,208)
630	Special Project Grant-CTE	$ 17,722	$ 35,000	$ 17,278
630	Educator Effectiveness	$ 20,400	$ 20,400	$ -
630	School-Based Mental Health Programs	$ -	$ 100,000	$ 100,000
660	Payment in Lieu of Taxes	$ 7,000	$ 7,000	$ -

BUDGET SUMMARY
GENERAL FUND (FUND 10)

5/30/2024 10/21/2024

REVENUES

Source	Description	July Preliminary Budget 2024-25	Oct Original Budget 2024-25	(from Jul Budg) Increase (Decrease)
660	Transcripted classes - GTC	$ 235,000	$ 290,000	$ 55,000
660	Youth Apprenticeship	$ -	$ 13,151	$ 13,151
691	Aid for Exempt Computers	$ 35,287	$ 35,287	$ -
691	Aid for Exempt Personal Property	$ 250,391	$ 489,899	$ 239,508
695	Per Pupil Aid	$ 2,315,040	$ 2,316,524	$ 1,484
699	Voice Grant	$ -	$ -	
699	Special Project Grant-WI Safety Grant	$ -	$ 10,636	$ 10,636
	Total State Sources	$ 22,552,554	$ 23,101,396	$ 548,842
730	Title II-A	$ 79,397	$ 87,064	$ 7,667
730	Title III-A	$ 30,410	$ 20,542	$ (9,868)
730	Title IV-A	$ 27,872	$ 51,677	$ 23,805
730	ESSER II	$ -	$ -	$ -
730	ESSER III	$ -	$ -	$ -
730	ARP-Homeless Children and Youth	$ -	$ 21,395	$ 21,395
751	Title I-A	$ 434,164	$ 428,909	$ (5,255)
780	Medicaid Reimbursement	$ 75,000	$ 100,000	$ 25,000
	Total Federal Sources	$ 646,843	$ 709,587	$ 62,744
861	Sale of Fixed Assets	$ -	$ 250	$ 250
878	Capital Lease Proceeds	$ -	$ -	$ -
	Other Financing Sources	$ -	$ 250	$ 250
965	Self-Funded Insurance Adjustment	$ -	$ -	$ -
968	Debt Premium and Accrued Interest	$ -	$ 23,328	$ 23,328
969	Other Adjustments	$ -	$ -	$ -
971	Aidable Refund	$ 15,000	$ 15,000	$ -
990	Miscellaneous	$ 10,000	$ 5,000	$ (5,000)
	Other Revenue	$ 25,000	$ 43,328	$ 18,328
	Total Revenues	$ 43,541,466	$ 44,178,039	$ 636,573

GENERAL FUND BUDGET DETAIL (EXPENDITURES)

5/30/2024 10/21/2024

Object	Description	July Preliminary Budget 2024-25	Oct Original Budget 2024-25	(from Jul Budg) Increase (Decrease)
111	Salaries-Teachers	$ 12,911,580	$ 12,781,155	$ (130,425)
112	Salaries-Administrators	$ 1,970,504	$ 2,020,809	$ 50,305
113	Salaries-Aides/Administrative Support	$ 1,501,307	$ 1,536,455	$ 35,148
114	Salaries-Custodial/Bldg Engin/Comp Tech	$ 1,165,804	$ 1,174,333	$ 8,529
115	Salaries-Substitutes	$ 314,475	$ 300,000	$ (14,475)
116	Overtime	$ 50,000	$ 50,000	$ -
118	Wellness/Severance Pay	$ 75,000	$ 60,000	$ (15,000)
120	Part time Nurse	$ 16,654	$ 18,403	$ 1,749
	Total Salaries	$ 18,005,324	$ 17,941,155	$ (64,169)
212	Employer Retirement	$ 1,204,457	$ 1,203,202	$ (1,255)
220	Social Security	$ 1,346,847	$ 1,332,660	$ (14,187)
230	Life Insurance	$ 24,026	$ 24,431	$ 405
241	Medical Insurance	$ 3,330,444	$ 3,252,985	$ (77,459)
243	Dental Insurance	$ 197,756	$ 198,780	$ 1,024
251	Income Protection Insurance	$ 41,857	$ 41,282	$ (575)
290	Retiree Benefits	$ 519,780	$ 541,855	$ 22,075
291	College Credit Reimbursement	$ 5,000	$ 5,000	$ -
293	Employee Physicals and Other Benefits	$ 24,000	$ 24,000	$ -
294	District HSA contributions	$ 237,935	$ 233,718	$ (4,217)
296	Other Employee Benefits	$ 209,687	$ 200,870	$ (8,817)
	Total Fringe Benefits	$ 7,141,789	$ 7,058,783	$ (83,006)
310	Personal Services	$ 466,422	$ 483,061	$ 16,639
321	Tech-related equipment repairs	$ 192,300	$ 192,300	$ -
324	Non-tech related equipment repairs	$ 363,294	$ 373,930	$ 10,636
327	Construction services	$ 250,000	$ 250,000	$ -
329	Cleaning services (snow, waste, lawn)	$ 135,000	$ 135,000	$ -
331	Gas for Heat	$ 165,000	$ 165,000	$ -
336	Electric	$ 452,000	$ 452,000	$ -
337	Water	$ 39,000	$ 39,000	$ -
338	Sewer	$ 61,000	$ 61,000	$ -
341	Pupil Travel	$ 1,885,303	$ 1,895,328	$ 10,025
342/343	Employee Travel & Conference Registrations	$ 37,400	$ 38,907	$ 1,507

GENERAL FUND BUDGET DETAIL (EXPENDITURES) 5/30/2024 10/21/2024

Object	Description	July Preliminary Budget 2024-25	Oct Original Budget 2024-25	(from Jul Budg) Increase (Decrease)
348	Vehicle Fuel	$ 15,000	$ 15,000	$ -
351	Advertising	$ 2,500	$ 2,500	$ -
353	Postage	$ 21,000	$ 21,000	$ -
354	Printing/Binding	$ 20,900	$ 20,900	$ -
355	Telephone	$ 123,800	$ 123,800	$ -
356	Internet Access	$ 30,200	$ 30,200	$ -
358	Internet Access - ESSER (hot spots)	$ -	$ -	$ -
360	Technology/software (non-owned)	$ 317,160	$ 330,415	$ 13,255
370	Payments to Nongovt Agencies	$ 300,600	$ 301,390	$ 790
381	Payment to Municipality	$ -	$ -	$ -
382	Tuition Payments to Other Schools in WI	$ 3,704,916	$ 3,978,159	$ 273,243
386	Payments to CESA	$ 24,000	$ 29,411	$ 5,411
387	Payments to State-Early Coll Cred,Educ Eff,Cl	$ 50,400	$ 54,535	$ 4,135
387	Payments to State-Private School Vouchers	$ 1,791,359	$ 1,822,963 E	$ 31,604
387	Payments to State-Spec Needs Priv Sch Vouc	$ 46,227	$ 61,636 F	$ 15,409
387	Payments to State-Independent Charter Schoo	$ 11,729	$ 11,729	$ -
389	Payments to WI Tech Colleges (Start College	$ 315,000	$ 375,000	$ 60,000
	Total Purchased Services	$ 10,821,510	$ 11,264,164	$ 442,654
411	General Supplies	$ 395,789	$ 402,243	$ 6,454
415	Food	$ 13,500	$ 15,000	$ 1,500
416	Medical Supplies	$ 5,500	$ 5,500	$ -
417	Paper	$ 30,500	$ 30,500	$ -
420	Uniforms/Apparel	$ 21,000	$ 22,500	$ 1,500
430	Instructional Media	$ -	$ -	$ -
431	Audio Visual Media	$ -	$ -	$ -
432	Library Books	$ 72,700	$ 115,540	$ 42,840
434	Periodicals	$ -	$ -	$ -
435	Instructional Media	$ -	$ -	$ -
439	Other Media	$ 68,300	$ 70,735	$ 2,435
440	Noncapital Equipment	$ 41,642	$ 28,386	$ (13,256)
450	Objects for Resale	$ 24,450	$ 24,450	$ -
470	Textbooks and Workbooks	$ 68,500	$ 68,500	$ -
480	Noncapital Technology	$ 215,100	$ 223,592	$ 8,492
	Total Non-Capital Objects	$ 956,981	$ 1,006,946	$ 49,965

GENERAL FUND BUDGET DETAIL (EXPENDITURES) 5/30/2024 10/21/2024

Object	Description	July Preliminary Budget 2024-25	Oct Original Budget 2024-25	(from Jul Budg) Increase (Decrease)
542	Building Components	$ -	$ -	$ -
550/551	Equipment Purchase	$ 15,000	$ 25,000	$ 10,000
560	Equipment Replacement	$ 7,500	$ 7,500	$ -
581	Technology Hardware	$ 39,000	$ 39,000	$ -
	Total Capital Objects	$ 61,500	$ 71,500	$ 10,000
678	Capital Lease-Principal	$ 212,354	$ 212,354	$ -
682	Temporary Notes Interest	$ 50,000	$ 96,250	$ 46,250
688	Capital Lease-Interest	$ 42,603	$ 42,603	$ -
	Total Debt Retirement	$ 304,957	$ 351,207	$ 46,250
711	District Liability Insurance	$ 66,007	$ 66,007	$ -
712	District Property Insurance	$ 124,586	$ 124,586	$ -
713	District Workers Compensation Insurance	$ 261,179	$ 261,179	$ -
716	District Student Insurance	$ 12,535	$ 11,938	$ (597)
730	Unemployment Compensation	$ 15,000	$ 15,000	$ -
	Total District Insurance	$ 479,307	$ 478,710	$ (597)
827	Transfer to Fund 27	$ 6,007,067	$ 5,861,184	$ (145,883)
838	Transfer to Fund 38	$ 147,900	$ 147,900	$ -
846	Transfer to Fund 46	$ -	$ -	$ -
	Total Transfers to Other Funds	$ 6,154,967	$ 6,009,084	$ (145,883)
941	District Dues and Fees	$ 38,400	$ 38,400	$ -
942	Employee Dues and Fees	$ 13,799	$ 13,799	$ -
943	Pupil Dues and Fees	$ 2,000	$ 2,000	$ -
971	Refund Payment	$ -	$ -	$ -
972	Nonaidable Refund	$ -	$ -	$ -
999	Miscellaneous	$ 19,000	$ 19,000	$ -
	Total Other Objects	$ 73,199	$ 73,199	$ -
	Total General Fund	$ 43,999,533	$ 44,254,748	$ 255,214

BUDGET SUMMARY
SPECIAL EDUCATION (FUND 27)

5/30/2024 10/21/2024

REVENUES

Source	Description	July Preliminary Budget 2024-25	Oct Original Budget 2024-25	(from Jul Budg) Increase (Decrease)
110	Transfer from Fund 10	$ 6,007,067	$ 5,861,184 6	$ (145,883)
316	Transit of State Aid	$ 251,294	$ 258,486	$ 7,192
346	PAC Tuition	$ 72,000	$ 74,000	$ 2,000
347	Open Enrollment Aid	$ -	$ 17,365	$ 17,365
611	State Special Education Aid	$ 2,292,282	$ 2,503,323	$ 211,041
625	High Cost Aid	$ -	$ 80,000	$ 80,000
630	Transition Readiness		$ 47,220	
697	State Aid for Spec Ed Transition	$ 10,000	$ 15,000	$ 5,000
730	Federal Flow Through	$ 764,012	$ 738,245	$ (25,767)
730	Federal Flow Through Preschool	$ 23,113	$ 23,439	$ 326
780	Medicaid Reimbursement	$ 100,000	$ 100,000	$ -
	Total Revenues	$ 9,519,768	$ 9,718,262	$ 198,494

EXPENDITURES

Object	Description	July Preliminary Budget 2024-25	Oct Original Budget 2024-25	(from Jul Budg) Increase (Decrease)
100	Salary	$ 5,640,853	$ 5,772,449	$ 131,596
200	Benefits	$ 2,484,840	$ 2,596,620	$ 111,780
300	Purchased Services	$ 1,305,550	$ 1,246,901	$ (58,649)
400	Non Capital Objects	$ 66,650	$ 49,417	$ (17,233)
500	Capital Objects	$ -	$ 30,000	$ 30,000
900	Other Objects	$ 21,875	$ 22,875	$ 1,000
	Total Expenditures	$ 9,519,768	$ 9,718,262	$ 198,494
	BEGINNING FUND BALANCE	$ -	$ -	$ -
	REVENUES	$ 9,519,768	$ 9,718,262	$ 198,494
	EXPENDITURES	$ 9,519,768	$ 9,718,262	$ 198,494
	ENDING FUND BALANCE	$ -	$ -	$ -

SPECIAL ED FUND BUDGET DETAIL (EXPENDITURES)

Object	Description	5/30/2024 July Preliminary Budget 2024-25	10/21/2024 Oct Original Budget 2024-25	(from Jul Budg) Increase (Decrease)
111	Salaries-Teachers	$ 3,837,245	$ 3,818,174	$ (19,071)
112	Salaries-Administrators	$ 138,990	$ 93,290	$ (45,700)
113	Salaries-Aides and Secretaries	$ 1,615,815	$ 1,810,448	$ 194,633
115	Salaries-Substitutes	$ 30,000	$ 31,020	$ 1,020
116	Overtime	$ 2,000	$ 2,000	$ -
118	Wellness/Severance Pay	$ 10,000	$ 10,000	$ -
120	Part-Time Nurse	$ 6,803	$ 7,517	$ 714
	Total Salaries	$ 5,640,853	$ 5,772,449	$ 131,596
212	Employer's Retirement	$ 385,425	$ 394,239	$ 8,814
220	Social Security	$ 424,675	$ 431,969	$ 7,294
230	Life Insurance	$ 7,247	$ 7,472	$ 225
241	Medical Insurance	$ 1,334,867	$ 1,413,613	$ 78,746
243	Dental Insurance	$ 81,634	$ 82,538	$ 904
251	Income Protection Insurance	$ 13,855	$ 14,217	$ 362
290	Retiree Benefits	$ 52,669	$ 51,888	$ (781)
294	District HSA contributions	$ 80,655	$ 89,684	$ 9,029
296	Other Taxable Employee Benefits	$ 103,813	$ 111,000	$ 7,187
	Total Fringe Benefits	$ 2,484,840	$ 2,596,620	$ 111,780
310	Personal Services	$ 36,700	$ 42,700	$ 6,000
324	Non-tech related equipment repairs	$ 1,900	$ 1,900	$ -
331	Gas for Heat	$ 900	$ 900	$ -
336	Electric	$ 2,400	$ 2,400	$ -
337	Water	$ 400	$ 400	$ -
338	Sewer	$ 300	$ 300	$ -
341	Pupil Travel	$ 774,000	$ 762,000	$ (12,000)
342	Employee Travel & Conference Registrations	$ 7,500	$ 7,500	$ -
348	Vehicle Fuel	$ 1,000	$ 1,000	$ -
355	Telephone	$ 2,300	$ 2,300	$ -
360	Technology/software (non-owned)	$ 15,075	$ 23,649	$ 8,574
370	Payments to Nongovt Agencies (tuition)	$ 81,753	$ 81,753	$ -

SPECIAL ED FUND BUDGET DETAIL (EXPENDITURES) 5/30/2024 10/21/2024

Object	Description	July Preliminary Budget 2024-25	Oct Original Budget 2024-25	(from Jul Budg) Increase (Decrease)
371	Purchased Instruction from Private Vendors	$ 81,000	$ 81,000	$ -
382	Tuition Payments to Other Schools in WI	$ 182,144	$ 113,721	$ (68,423)
386	CESA Dues and Fees	$ 118,178	$ 121,778	$ 3,600
389	Payments to Tech Colleges	$ -	$ 3,600	$ 3,600
	Total Purchased Services	$ 1,305,550	$ 1,246,901	$ (58,649)
411	General Supplies	$ 20,900	$ 20,900	$ -
435	Computer Software	$ -	$ -	$ -
440	Noncapital Equipment	$ 7,000	$ 8,517	$ 1,517
470	Textbooks	$ 33,000	$ 20,000	$ (13,000)
480	Noncapital Technology	$ 5,750	$ -	$ (5,750)
	Total Non-Capital Objects	$ 66,650	$ 49,417	$ (17,233)
550/551	Equipment Purchase	$ -	$ 30,000	$ 30,000
	Total Capital Objects	$ -	$ 30,000	$ 30,000
936	Special Ed Aid Transferred to Others	$ 15,000	$ 16,000	$ 1,000
942	Employee Dues and Fees	$ 3,875	$ 3,875	$ -
949	Aide licenses	$ 3,000	$ 3,000	$ -
999	Miscellaneous	$ -	$ -	$ -
	Total Other Objects	$ 21,875	$ 22,875	$ 1,000
	Total Special Education Fund	$ 9,519,768	$ 9,718,262	$ 198,494

BUDGET SUMMARY
REVENUE CAPPED DEBT SERVICE (FUND 38)

REVENUES

Source	Description		July Preliminary Budget 2024-25		Oct Original Budget 2024-25		(from Jul Budg) Increase (Decrease)
110	Transfer from Fund 10 - GTC Bldgs (2)	$	147,900	$	147,900	$	-
211	Property Taxes	$	294,930	$	294,930	$	-
280	Interest on Investments	$	1,000	$	500	$	(500)
	Total Revenues	$	443,830	$	443,330	$	(500)

EXPENDITURES

Object	Description						
675	Principal-Long-Term Bonds	$	425,000	$	425,000	$	-
685	Interest-Long-Term Bonds	$	22,760	$	22,760	$	-
690	Other Debt Related	$	950	$	950	$	-
810	Transfer to F10 to close F38	$	-	$	-	$	-
	Total Expenditures	$	448,710	$	448,710	$	-
	BEGINNING FUND BALANCE	$	42,586	$	42,611	$	25
	REVENUES	$	443,830	$	443,330	$	(500)
	EXPENDITURES	$	448,710	$	448,710	$	-
	ENDING FUND BALANCE	$	37,706	$	37,231	$	(475)
	Interest payments due in fall of subsequent year	$	4,425	$	4,425		

Description	Issue Date	Maturity Date		Balance 6/30/2025		Balance 6/30/2025		
G.O. Refunding Bonds (refi 2006 debt)	6/10/2015	4/1/2025	$	-	$	-	$	-
G.O. Refunding Bonds (refi 3 GTC issues)	6/10/2015	4/1/2029	$	295,000	$	295,000	$	-
			$	295,000	$	295,000	$	-

BUDGET SUMMARY
REFERENDUM APPROVED DEBT SERVICE (FUND 39)

6/4/2024 10/21/2024

		July Preliminary Budget 2024-25	Oct Original Budget 2024-25	(from Jul Budg) Increase (Decrease)
REVENUES				
Source	Description			
211	Property Taxes	$ 7,437,313	$ 7,702,313	$ 265,000
280	Interest on Investments	$ 2,500	$ 2,500	$ -
968	Premium on Debt (Nonrefinancing)	$ -	$ -	$ -
	Total Revenues	$ 7,439,813	$ 7,704,813	$ 265,000
EXPENDITURES				
Object	Description			
673	Principal Long-Term Notes	$ 1,000,000	$ 1,000,000	$ -
675	Principal Long-Term Bonds	$ 5,450,000	$ 5,735,000	$ 285,000
683	Interest Long-Term Notes	$ 40,000	$ 40,000	$ -
685	Interest Long-Term Bonds	$ 1,045,488	$ 1,045,488	$ -
690	Other Debt Related	$ 16,350	$ 17,350	$ 1,000
	Total Expenditures	$ 7,551,838	$ 7,837,838	$ 286,000
	BEGINNING FUND BALANCE	$ 656,376	$ 656,431	$ 55
	REVENUES	$ 7,439,813	$ 7,704,813	$ 265,000
	EXPENDITURES	$ 7,551,838	$ 7,837,838	$ 286,000
	ENDING FUND BALANCE	$ 544,351	$ 523,406	$ (20,945)
	Interest payments due in fall of subsequent year	$ 467,844	$ 467,844	
			$ 55,562	

Description	Issue Date	Maturity Date	Balance 6/30/2025	Balance 6/30/2025	
GO Refunding Bonds (refi 2019 BAN)	4/1/2019	4/1/2036	$ 19,035,000	$ 18,750,000	$ (285,000)
GO Prom Note (2018 ref-new MS, safety/security/maint all)	1/2/2020	4/1/2025	$ -	$ -	$ -
			$ 19,035,000	$ 18,750,000	$ (285,000)

BUDGET SUMMARY 5/21/2024 10/21/2024
LONG-TERM CAPITAL IMPROVEMENTS (FUND 46)
(Establised June 2022)

REVENUES

Source	Description	July Preliminary Budget 2024-25	Oct Original Budget 2024-25	(from Jul Budg) Increase (Decrease)
110	Transfer from Fund 10	$ -	$ -	$ -
280	Interest on Investments	$ 2,500	$ 2,500	$ -
	Total Revenues	$ 2,500	$ 2,500	$ -

EXPENDITURES

Object	Description	July Preliminary Budget 2024-25	Oct Original Budget 2024-25	(from Jul Budg) Increase (Decrease)
300	Purchased Services	$ -	$ -	$ -
500	Capital Objects	$ -	$ -	$ -
	Total Expenditures	$ -	$ -	$ -

BEGINNING FUND BALANCE	$ 102,706	$ 102,724	$ 18
REVENUES	$ 2,500	$ 2,500	$ -
EXPENDITURES	$ -	$ -	$ -
ENDING FUND BALANCE	$ 105,206	$ 105,224	$ 18

BUDGET SUMMARY
FOOD SERVICE (FUND 50)

5/31/2024 10/21/2024

REVENUES

Source	Description	July Preliminary Budget 2024-25	Oct Orig Budget 2024-25	(from Jun Budg) Increase (Decrease)
251	Student Food Sales	$ 654,000	$ 613,509	$ (40,491)
252	Adult Food Sales	$ 200	$ 200	$ -
259	Catering	$ 6,500	$ 7,000	$ 500
617	State Aid	$ 26,500	$ 26,750	$ 250
714	Donated Commodities	$ 105,000	$ 106,630	$ 1,630
717	Federal Aid	$ 787,280	$ 869,760	$ 82,480
	Total Revenues	$ 1,579,480	$ 1,623,849	$ 44,369

EXPENDITURES

Object	Description			
		added utilities from F10	added utilities from F10	
300	Purchased Services	$ 1,540,780	$ 1,540,780	$ -
400	Non-Capital Objects (including commodities)	$ 130,000	$ 131,630	$ 1,630
500	Capital Objects	$ 365,000	$ 320,584	$ (44,416)
900	Dues and Fees	$ 36,000	$ 36,000	$ -
	Total Expenditures	$ 2,071,780	$ 2,028,994	$ (42,786)
		$ (492,300)	$ (405,145)	

BEGINNING FUND BALANCE	$ 807,721	$ 907,904	$ 100,183
REVENUES	$ 1,579,480	$ 1,623,849	$ 44,369
EXPENDITURES	$ 2,071,780	$ 2,028,994	$ (42,786)
ENDING FUND BALANCE	$ 315,421	$ 502,759	$ 187,338

BUDGET SUMMARY 5/30/2024 10/21/2024
COMMUNITY EDUCATION (FUND 80)

REVENUES

Source	Description	July Preliminary Budget 2024-25	Oct Original Budget 2024-25	(from Jul Budg) Increase (Decrease)
211	Property Taxes	$ 60,000	$ 60,000	$ -
272	Program Revenue	$ 160,000	$ 200,000	$ 40,000
	Total Revenues	$ 220,000	$ 260,000	$ 40,000

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EXPENDITURES

Object	Description	add utilities yet	added utilities from F10	
100	Salaries	$ 42,169	$ 42,500	$ 331
200	Fringe Benefits	$ 17,823	$ 17,880	$ 57
300	Purchased Services	$ 180,000	$ 193,000	$ 13,000
400	Non-Capital Objects	$ 750	$ 750	$ -
900	Other Objects	$ 250	$ 250	$ -
	Total Expenditures	$ 240,992	$ 254,380	$ 13,388
	BEGINNING FUND BALANCE	$ 189,607	$ 244,651	$ 55,044
	REVENUES	$ 220,000	$ 260,000	$ 40,000
	EXPENDITURES	$ 240,992	$ 254,380	$ 13,388
	ENDING FUND BALANCE	$ 168,615	$ 250,271	$ 81,656