



PORT WASHINGTON-SAUKVILLE SCHOOL DISTRICT

We educate all children to reach their greatest potential.

BUDGET MEETING
UPDATED 2024-2025 BUDGET
October 28, 2024

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Port Washington-Saukville School District

Board of Education

Sara McCutcheon	President
Karen Krainz	Vice President
Kierstin Cira	Board Clerk
Justin Myers	Treasurer
Yvonne Klotz	Member
Nicole Nelson	Member
Elisa Piontek	Member
Brian Stevens	Member
Stephanie Trigsted	Member

Administrative Personnel

Dr. Michael McMahon	Superintendent
Mel Nettesheim	Director of Finance, Human Resources & Operations
Brian Sutton	Director of Student Services
Sara Kreibich	Director of Curriculum & Instruction
Elyse Voskuil	Principal, Dunwiddie Elementary School
Jane Gennerman	Principal, Lincoln Elementary School
Jae Henderson	Principal, Saukville Elementary School
Nick DeBaker	Principal, Thomas Jefferson Middle School
Rachel Biertzer	Principal, Port Washington High School
John Bunyan	Associate Principal/Activities Director, Port Washington High School
Nate Hinze	Associate Principal, Port Washington High School
Jodi Swagel	Associate Principal, Thomas Jefferson Middle School
Dan Solorzano	Associate Principal, Thomas Jefferson Middle School
Morgan Carder	Manager of Food Service
Bob Korup	Manager of Operations

Schools

Dunwiddie Elementary School (EC-4)
Lincoln Elementary School (EC-4)
Saukville Elementary School (4K-4)
Thomas Jefferson Middle School (5-8)
Port Washington High School (9-12)

School Finance Policy

Policy 6230: Budget Hearing

The annual budget adopted by the Board of Education represents the Board's position on the allocation of resources required to operate an appropriate system of education. The public budget hearing will be conducted annually.

The board-approved budget will be made available to the public in the format and at the places required by law.

The final adoption of the proposed annual budget shall be made by the Board after completion of the public hearing.

Legal 65.90(4), 65.90(5), Wis. Stats.

Policy 6220: Budget Preparation

The District's operation and educational plan is reflected in its budgets. Each year, the Board of Education will cause to have prepared, and then review and approve the following Fund budgets:

- A. General Fund
- B. Special Education Fund
- C. Debt Service Fund
- D. Food Service Fund
- E. Community Service Fund

Each budget shall be designed to carry out District operations thoroughly and efficiently, maintain District facilities properly, and honor the continuing obligations of the Board.

The Superintendent and Director of Business Services shall commence with budget preparations in December. First draft budget proposals are to be submitted by principals and other department administrators no later than February 1st. The Board shall begin their budget review no later than March 1st in preparation for the annual budget hearing.

When the budget is presented to the Board for review and/or adoption, the following information shall be included:

- A. The proposed expenditure and revenue in each fund for the ensuing year;
- B. A two (2) year financial history, the actual expenditure, the approved budget, and the revenue in each financial category for the previous year and the current year-to-date figures; the anticipated fund balance for the current year, for each fund;
- C. An estimate of the student enrollment by grades for the ensuing year;
- D. A budget approval resolution.

Policy 6231: Budget Implementation

The Board of Education places the responsibility of administering the budget, once adopted, with the Superintendent. The Superintendent shall keep the Board informed as to problems or concerns as the budget is being implemented.

The Superintendent is authorized to proceed with making financial commitments, purchases, and other expenditures within limits provided in the budget, limitations stated in Board policies, and within legal authority expressed in State statutes.

Listings of expenditures and appropriate financial reports shall be available monthly to the Board to keep members informed as to the status of the budget and overall financial condition of the District. Once each month, the Board minutes shall include a statement of the receipts and expenditures in the aggregate and the beginning and ending balances.

The Superintendent shall present recommended adjustments or amendments to the approved budget in accordance with the requirements of the law and provisions of negotiated agreements. Amendments must be approved by a two-thirds (2/3's) vote of the full Board.

Legal 66.042(7), Wis. Stats.

School Finance Background

Budget Overview and Explanation

The school district's expenditure budget for general fund 10 is \$35,799,374.71. Gross total expenditures for all funds is \$45,195,590.68 this includes a interfund transfer totaling \$4,623,271.93 for fund 27 (special education), fund 38 (non-referendum debt) and fund 46 (capital projects).

The budget calls for an estimated tax levy of \$18,619,251 and an equalized mill rate per thousand of \$7.02. This is a predicted mill rate decrease for 2024-25 of 2.51%. Property values are determined by the Wisconsin Department of Revenue and are released in October 2024. The District's property value is now \$2,650,664,247 which is an increase of 5.54% from 2023-2024.

Property Tax Levy Overview and Explanation

School district spending in Wisconsin is limited by a formula called the revenue cap. The revenue cap limits the amount of revenues available to a school district from the two main sources of school revenues – property taxes and state equalization aid. The two sources of revenue work together in the formula. For example, when state equalization aid is reduced, property taxes go up. When state equalization aid is increased, property taxes go down.

Fund Terminology

Fund 10 General Fund

- This fund is used to account for all financial transactions relating to the district's current operations.

Fund 21 Special Revenue Trust Fund

- This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

Fund 27 Special Education Fund

- This fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. Also included are charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. School Age Parent costs are also charged to this fund. No fund balance or deficit can exist in this fund.

Fund 38 Non-Referendum Debt Service Fund

- This fund is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund.

Fund 39 Referendum Approved Debt Service Funds

- This fund is used to account for transactions for the repayment of debt issues that were either authorized by school board resolution before August 12, 1993, or approved by referendum. The district may account for such referendum approved debt service transactions in Funds 31, 32, 33, 34, 36, 37 (which are not presently assigned by DPI for reporting purposes) and/or Fund 39. If the district uses funds other than Fund 39, the district must combine and report these funds as Fund 39. A fund balance may exist in this fund.

Fund 41 Capital Expansion Fund

- Projects financed with tax levy per statute 120.10(10m). State statute restricts the use of this fund for capital expenditures related to buildings and sites. Equipment cannot be acquired through the use of this fund. For the purpose of determining eligible expenditures from this fund, the DPI defines “capital expenditures related to buildings and sites” as being expenditures for acquiring and remodeling buildings and sites, and maintenance or repair expenditures that extend or enhance the service life of buildings and building components, sites and site components.

Fund 46 Long Term Capital Improvement Trust Fund

- A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a “trust” that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.

Fund 49 Other Capital Project Fund

- Used to report Capital Project Fund activities not required to be reported in Funds 41 or 48. The district may account for such projects in Funds 42, 43, 47 (which are not presently assigned by DPI for reporting purposes) and/or Fund 49. If the district uses funds other than Fund 49, the district must combine and report these funds as Fund 49. A fund balance may exist in this fund.

Fund 50 Food Service Fund

- All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the district’s Food Service Fund. Any food service fund deficit, resulting from student food services, must be eliminated by an operating transfer from the General Fund. Any food service fund deficit, resulting from elderly food services, must be eliminated by a transfer from the district’s Community Service Fund. The maximum that may be transferred if the district does not have a deficit in the Food Service

Fund is limited to an amount necessary to cover a current year deficit in a particular food service program (National School Lunch, Breakfast, Ala Carte, etc.)

Fund 73 Employee Benefit Trust Fund

- This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements. Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally established irrevocable trust.

Fund 80 Community Service Fund

- This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Actual, additional expenditures for these activities including salaries, benefits, travel, purchased services, etc. are to be included in this fund to the extent feasible. The district may adopt a separate tax levy for this Fund.

Fund 95/99 Other Package and Cooperative Program Fund

- This fund is to be used for all other types of cooperative instructional funds. No fund balance or deficit can exist in this fund. Special education related cooperative programs should be accounted for in Fund 27.

District Enrollment

Total Head Count

- Head count does not equal pupil count and is the number of students in each classroom on the third Friday of September. This typically includes resident students in the building and open enrolled in students.

Third Friday September 2024 (Head Count, Resident + Open Enrolled In)

Grade	DES	LES	SES	TJMS	PWHS	Total
EC	8	20				28
4k	41	38	36			115
5k	43	61	54			158
1	50	43	45			138
2	55	49	63			167
3	59	45	55			159
4	68	46	51			165
5				173		173
6				167		167
7				172		172
8				166		166
9					199	199
10					200	200
11					215	215
12					197	197
Total	324	302	304	678	811	2419

Third Friday September 2023 (Head Count, Resident + Open Enrolled In)

Grade	DES	LES	SES	TJMS	PWHS	Total
EC	5	14				19
4k	38	54	40			132
5k	54	43	46			143
1	52	49	63			164
2	56	47	61			164
3	69	47	59			175
4	61	41	67			169
5				168		168
6				181		181
7				173		173
8				186		186
9					197	197
10					218	218
11					187	187
12					201	201
Total	335	295	336	708	803	2477

Third Friday September 2022 (Head Count, Resident + Open Enrolled In)

Grade	DES	LES	SES	TJMS	PWHS	Total
EC	9	14				23
4k	41	38	37			116
5k	54	53	62			169
1	57	51	60			168
2	66	46	56			168
3	61	44	64			169
4	63	56	56			175
5				179		179
6				171		171
7				176		176
8				191		191
9					216	216
10					192	192
11					197	197
12					209	209
Total	351	302	335	717	814	2519

Third Friday September 2021 (Head Count, Resident + Open Enrolled In)

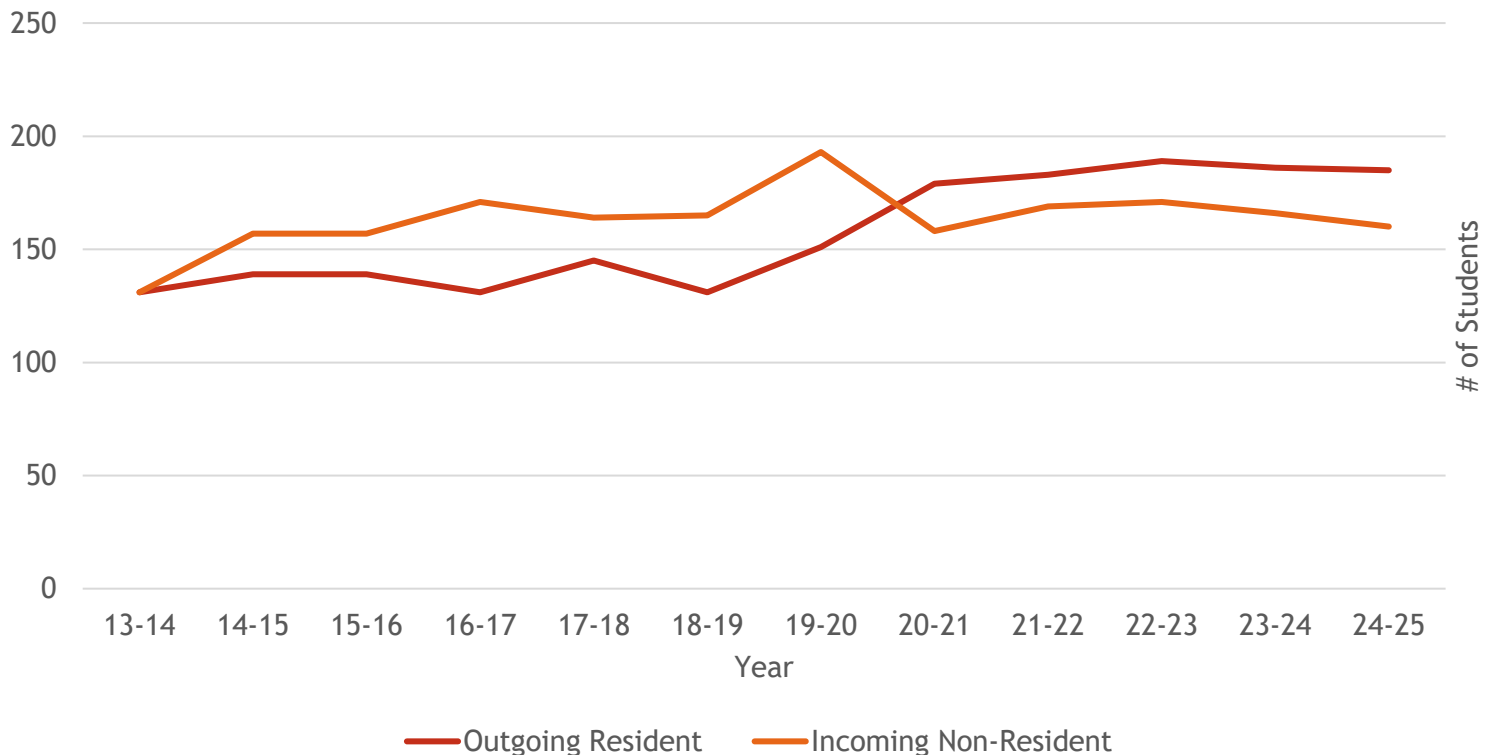
Grade	DES	LES	SES	TJMS	PWHS	Total
EC	6	15				21
4k	151*					151
5k	66	48	61			175
1	63	49	58			170
2	67	43	62			172
3	63	55	60			178
4	72	54	56			182
5				173		173
6				168		168
7				189		189
8				202		202
9					199	199
10					198	198
11					211	211
12					216	216
Total	337	264	297	732	824	2605

Pupil Count

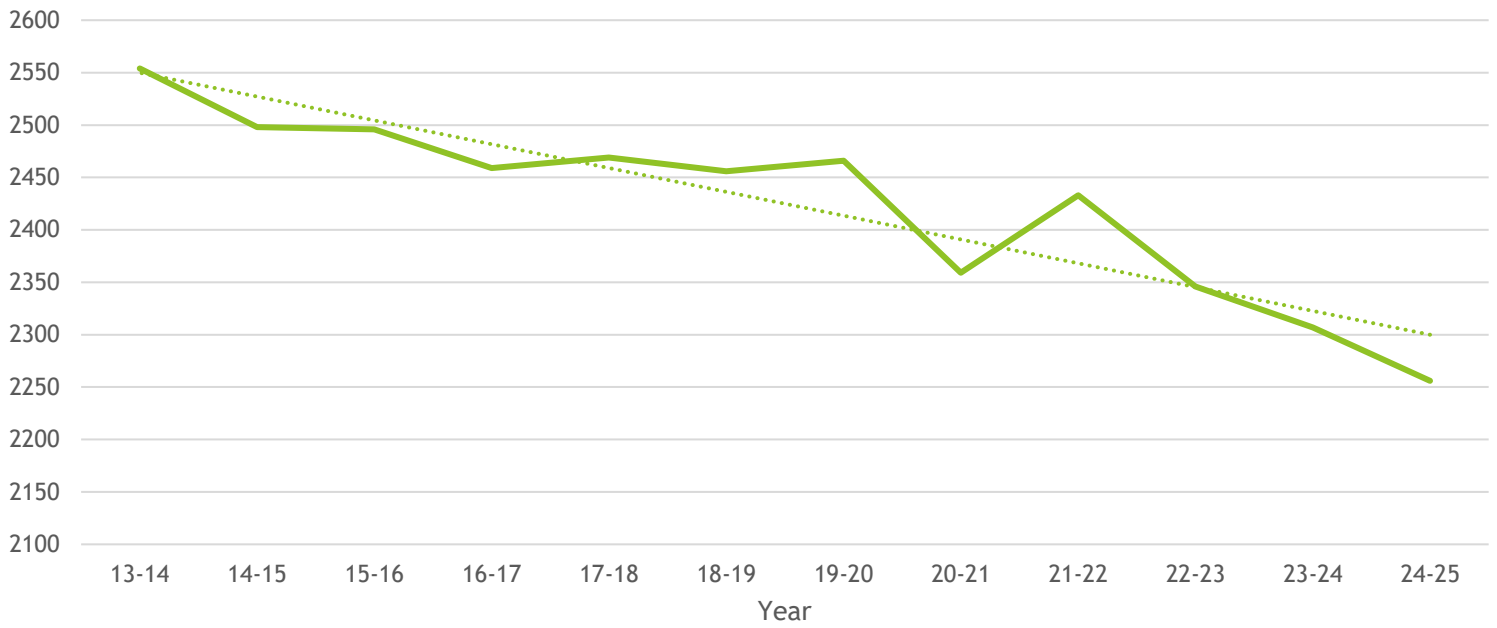
- Pupil count includes residents enrolled in the district and resident students in the boundaries of the school district that attend other districts. The District is provided revenue based on total students living in the boundaries of the school district. The school district is provided the revenue for these students and then has to report open enrolled out and the income per the DPI determined amount for each student open enrolled out. For 2024/2025 it is estimated each district will provide \$8,962 per general pupil and \$13,814 per pupil with disabilities.

Year	Resident Enrolled	Outgoing Resident	Incoming Non-Resident	Total Pupil Count
24-25	2256	185	160	2441
23-24	2307	186	166	2493
22-23	2346	189	171	2535
21-22	2433	183	169	2616
20-21	2359	179	158	2538
19-20	2466	151	193	2617
18-19	2456	131	165	2581
17-18	2469	145	164	2614
16-17	2459	131	171	2590
15-16	2496	139	157	2635
14-15	2498	139	157	2637
13-14	2554	131	131	2685

Incoming vs. Outgoing Students



Resident Students Enrolled



2023/2024 Finance Report

Fund 10: General Fund Breakdown

FUND 10- GENERAL FUND	ACTUAL 2022-23	ACTUAL 2023-24
BEGINNING FUND BALANCE	\$6,765,449.82	\$6,261,748.11
RESIDUAL EQUITY TRANSFER IN (OUT)	(\$503,701.71)	(\$433,860.38)
ENDING FUND BALANCE	\$6,261,748.11	\$5,827,887.73

REVENUES & OTHER FINANCING SOURCES		
OPERATING TRANSFER-IN (SOURCE 100)	\$0.00	\$0.00
LOCAL SOURCES (SOURCE 200)	\$12,214,812.80	\$12,281,756.64
INTERDISTRICT SOURCES (SOURCE 300+400)	\$1,419,323.00	\$1,466,035.00
INTERMEDIATE SOURCES (SOURCE 500)	\$17,944.04	\$18,110.22
STATE SOURCES (SOURCE 600)	\$18,653,238.06	\$19,357,517.04
FEDERAL SOURCES (SOURCE 700)	\$890,521.08	\$832,724.92
OTHER SOURCES (SOURCE 800+900)	\$85,262.32	\$301,840.52
TOTAL REVENUES & OTHER FINANCING SOURCES	\$33,281,101.30	\$34,257,984.34
EXPENDITURES & OTHER FINANCING USES		
INSTRUCTION (FUNCTION 100 000)	\$15,972,094.46	\$15,806,055.62
SUPPORT SERVICES (FUNCTION 200 000)	\$10,340,512.79	\$11,449,811.63
NON-PROGRAM TRANSACTIONS (FUNCTION 400 000)	\$7,472,195.76	\$7,435,977.47
TOTAL EXPENDITURES & OTHER FINANCING USES	\$33,784,803.01	\$34,691,844.72

Fund 10 Expenditure Key Impacts

- Employer portion of health insurance had a project savings (\$279,962) from 22/23 to 23/24.
- Workers comp insurance decreased (\$90,296) for healthy workplace and excellent MOD rating.
- Decrease in inter-fund transfer for special ed (\$143,795) due to a small increase in special ed funding.
- Personal services increased \$227,285 from 22/23 for additional maintenance and student needs.
- Technology related repairs and maintenance increased \$123,272 from 22/23, more technology use.
- Maintenance service repairs increased \$139,410 from 22/23 for emergency repairs.
- Inter-district payment for open enrollment increased \$110,426.

Fund 10 Revenue Key Impacts

- ESSER II claim added an additional \$281,593.88 in revenue.
- E-Rate technology grant claim for \$215,054.09.
- Increase of \$46,712 for open enrolled in students.
- Increase to equalization aid in the form of tax reductions to local tax payers in the amount of \$561,445.
- Additional interest due to rate increases of \$51,060.78.

Fund 27: Special Education Fund Breakdown

FUND 27 - SPECIAL EDUCATION FUND	ACTUAL 2022-23	ACTUAL 2023-24
BEGINNING FUND BALANCE	\$0.00	\$0.00
ENDING FUND BALANCE	\$0.00	\$0.00
REVENUES & OTHER FINANCING SOURCES	\$6,845,126.21	\$6,947,617.49
EXPENDITURES & OTHER FINANCING USES	\$6,845,126.21	\$6,947,617.49

Fund 27 Expenditure Key Impacts

- Less payment (\$190,034.36) to CESA for special services.
- Reduction in health benefit coverage (\$69,570.85).
- Salary increases amount in an increase of \$254,766.68 from 22/23 to 23/24.
- Personal services added amounting in \$53,286.20.

Fund 27 Revenue Key Impacts

- Additional \$225,272.06 in Special Ed Aid, decreasing the amount of transfer from fund 10 by \$143,794.62 in 23/24.
-

Fund 38 & 39: Non-Referendum Debt Service Fund & Referendum Approved Debt Service Funds

FUND 38 - NON-REFERENDUM DEBT SERVICE FUND	ACTUAL 2022-23	ACTUAL 2023-24
BEGINNING FUND BALANCE	\$330.16	\$338.28
RESIDUAL EQUITY TRANSFER IN (OUT)	\$8.12	\$7.32
ENDING FUND BALANCE	\$338.28	\$345.60
REVENUES & OTHER FINANCING SOURCES	\$236,903.12	\$236,842.32
EXPENDITURES & OTHER FINANCING USES	\$236,895.00	\$236,835.00

FUND 39 - REFERENDUM DEBT SERVICE FUND	ACTUAL 2022-23	ACTUAL 2023-24
BEGINNING FUND BALANCE	\$2,453,670.27	\$5,413,635.40
RESIDUAL EQUITY TRANSFER IN (OUT)	\$2,959,965.13	\$3,173,473.20
ENDING FUND BALANCE	\$5,413,635.40	\$8,587,108.60
REVENUES & OTHER FINANCING SOURCES	\$6,158,192.63	\$6,374,050.70
EXPENDITURES & OTHER FINANCING USES	\$3,198,227.50	\$3,200,577.50

Fund 38/39 Key Impacts

- Over levy in Fund 39 to pay down debt sooner and maintain a level tax rate.

Fund 40s: Capital Expansion Funds

FUND 43 - REFERENDUM BLDG CAPITAL PROJECTS	ACTUAL 2022-23	ACTUAL 2023-24
BEGINNING FUND BALANCE	\$174,964.49	\$179,931.98
RESIDUAL EQUITY TRANSFER (OUT)	\$4,967.49	\$9,767.31
ENDING FUND BALANCE	\$179,931.98	\$189,699.29
REVENUES & OTHER FINANCING SOURCES	\$6,429.99	\$9,767.31
EXPENDITURES & OTHER FINANCING USES	\$1,462.50	\$0.00

FUND 46 - LONG-TERM CAPITAL IMPROVEMENT TRUST	ACTUAL 2022-23	ACTUAL 2023-24
BEGINNING FUND BALANCE	\$313,779.97	\$324,522.55
RESIDUAL EQUITY TRANSFER (OUT)	\$10,742.58	\$17,904.24
ENDING FUND BALANCE	\$324,522.55	\$342,426.79
REVENUES & OTHER FINANCING SOURCES	\$10,742.58	\$17,904.24
EXPENDITURES & OTHER FINANCING USES	\$0.00	\$0.00

Fund 40's Key Impacts

- Higher interest rates creating additional revenue
 - Currently not contributing to fund 46 however, part of long-term maintenance goal beginning in 24/25
-

Fund 50: Food Service Fund

FUND 50 - FOOD SERVICE FUND	ACTUAL 2022-23	ACTUAL 2023-24
BEGINNING FUND BALANCE	\$790,742.26	\$979,590.82
RESIDUAL EQUITY TRANSFER (OUT)	\$188,848.56	(\$65,235.69)
ENDING FUND BALANCE	\$979,590.82	\$914,355.13
REVENUES & OTHER FINANCING SOURCES	\$1,271,594.91	\$1,303,966.61
EXPENDITURES & OTHER FINANCING USES	\$1,082,746.35	\$1,369,202.30

Fund 50 Key Impacts

- The district has a healthy fund balance from revenues during Covid.
- Offering free breakfast to all students and maintained lunch prices

Fund 80: Community Service Fund

FUND 80 - COMMUNITY SERVICE FUND	ACTUAL 2022-23	ACTUAL 2023-24
BEGINNING FUND BALANCE	\$144,205.02	\$142,985.57
RESIDUAL EQUITY TRANSFER IN (OUT)	(\$1,219.45)	\$49,441.11
ENDING FUND BALANCE	\$142,985.57	\$192,426.68
REVENUES & OTHER FINANCING SOURCES	\$394,437.85	\$416,865.95
EXPENDITURES & OTHER FINANCING USES	\$395,657.30	\$367,424.84

Fund 80 Key Impacts

- The hiring of a PAC Director has led to more income through rentals.
 - Levied for additional revenue for the PAC Director in 23/24.
-

Fund 95: COOP Program

FUND 95-PACKAGE/COOPERATIVE PROGRAM	ACTUAL 2022-23	ACTUAL 2023-24
BEGINNING FUND BALANCE	\$0.00	\$0.00
ENDING FUND BALANCE	\$0.00	\$0.00
REVENUES & OTHER FINANCING SOURCES	\$108,619.70	\$105,736.91
EXPENDITURES & OTHER FINANCING USES	\$108,619.70	\$105,736.91

2024-2025 Proposed Revised Budget by Object

Fund 10: General Fund Breakdown by Object

ACCOUNT NUMBER	FUND 10: EXPENSES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET
10 E --- 110 -----	PERMANENT SALARY	\$12,719,633.48	\$12,833,984.40	\$13,332,871.85
10 E --- 111 -----	PERMANENT HOURLY	\$2,145,786.55	\$2,239,448.98	\$2,367,031.63
10 E --- 112 -----	EXTRA TIME	\$490,656.20	\$504,008.43	\$521,648.82
10 E --- 113 -----	OVERTIME	\$87,578.49	\$90,800.10	\$93,978.12
10 E --- 114 -----	SHIFT PREMIUM	\$429.23	\$0.00	\$0.00
SALARIES		\$15,444,083.95	\$15,668,241.91	\$16,315,530.42
10 E --- 212 -----	WRS/RETIREMENT EMPLOYER	\$991,437.41	\$1,034,554.77	\$1,050,842.38
10 E --- 218 -----	CONTRIBUTION TO TRUST	\$733,272.40	\$887,002.05	\$1,104,742.13
10 E --- 222 -----	SOCIAL SECURITY	\$1,130,181.53	\$1,169,610.60	\$1,192,632.03
10 E --- 230 -----	LIFE INSURANCE	\$34,127.08	\$32,255.82	\$32,898.35
10 E --- 240 -----	HEALTH INSURANCE EMPLOYER	\$2,385,674.57	\$2,105,713.04	\$2,289,608.24
10 E --- 243 -----	DENTAL INSURANCE EMPLOYER	\$174,719.58	\$142,554.53	\$145,398.97
10 E --- 246 -----	VISION INSURANCE EMPLOYER	\$0.00	\$0.00	\$0.00
10 E --- 249 -----	HRA DEDUCTIBLE EMPLOYER	\$182,736.79	\$129,556.39	\$132,147.51
10 E --- 251 -----	LONG TERM DISABILITY	\$47,652.23	\$48,697.03	\$49,662.45
10 E --- 290 -----	OTHER EMPLOYEE BENEFIT	\$37,405.80	\$44,899.32	\$45,675.91
10 E --- 291 -----	CREDIT REIMBURSEMENT	\$13,524.00	\$11,685.85	\$11,919.57
10 E --- 293 -----	MISCELLANEOUS BENEFIT	\$5,451.90	\$9,466.14	\$9,655.47
10 E --- 296 -----	OTHER TAXABLE EE BENEFIT/CIL	\$199,113.99	\$209,273.00	\$213,458.42
10 E --- 299 -----	MISCELLANEOUS BENEFIT/TB TEST	\$3,768.00	\$4,546.00	\$4,636.92
BENEFITS		\$5,939,065.28	\$5,829,814.54	\$6,283,278.35
10 E --- 310 -----	PERSONAL SERVICES	\$361,856.08	\$589,140.79	\$421,425.00
10 E --- 321 -----	TECH RELATED REPAIR & MAINT	\$110,194.04	\$233,466.00	\$206,750.00
10 E --- 322 -----	RENTALS OF COMPUTERS & TECH	\$0.00	\$85,743.94	\$81,500.00
10 E --- 324 -----	MAINTENANCE SERVICES	\$281,539.74	\$420,949.55	\$289,850.00
10 E --- 325 -----	VEHICLE & EQUIPMENT RENTAL	\$46,824.01	\$8,283.94	\$17,445.00
10 E --- 327 -----	CONSTRUCTION SERVICES	\$82,471.00	\$16,250.00	\$180,000.00
10 E --- 328 -----	BUILDING RENTAL	\$880.00	\$880.00	\$0.00
10 E --- 329 -----	CLEANING SERVICES	\$197,268.82	\$195,536.90	\$197,700.00
10 E --- 331 -----	GAS HEAT	\$266,785.03	\$272,088.20	\$330,500.00
10 E --- 336 -----	ELECTRIC	\$545,078.70	\$570,879.16	\$564,100.00
10 E --- 337 -----	WATER	\$48,345.89	\$56,302.22	\$61,700.00
10 E --- 338 -----	SEWER	\$24,194.91	\$24,525.76	\$25,350.00
10 E --- 341 -----	PUPIL TRAVEL	\$714,915.10	\$785,632.07	\$726,854.00

10 E --- 342 -----	EMPLOYEE TRAVEL	\$47,334.84	\$16,997.99	\$22,775.00
10 E --- 345 -----	PUPIL LODGING & MEALS	\$7,745.64	\$2,638.25	\$7,300.00
10 E --- 348 -----	VEHICLE FUEL	\$75,963.92	\$46,678.40	\$43,500.00
10 E --- 351 -----	ADVERTISING	\$34,481.03	\$9,109.45	\$10,150.00
10 E --- 353 -----	POSTAGE	\$9,752.90	\$10,008.78	\$12,000.00
10 E --- 354 -----	PRINTING	\$0.00	\$0.00	\$2,500.00
10 E --- 355 -----	TELEPHONE	\$6,866.03	\$5,268.75	\$3,350.00
10 E --- 358 -----	ON-LINE COMMUNICATIONS	\$20,652.12	\$24,966.67	\$25,950.00
10 E --- 360 -----	INFORMATION TECHNOLOGY	\$351,049.54	\$468,772.71	\$402,400.00
10 E --- 370 -----	NON - GOVT AGENCY PAYMENTS	\$4,500.00	\$0.00	\$0.00
10 E --- 371 -----	NON - GOVT AGENCY PAYMENTS	\$0.00	\$300.00	\$0.00
10 E --- 381 -----	MUNICIPAL PAYMENT	\$6,291.94	\$5,961.16	\$6,500.00
10 E --- 382 -----	DISTRICT PAYMENT WI - INTERDISTRICT	\$1,539,880.00	\$1,650,306.00	\$1,700,000.00
10 E --- 385 -----	COUNTY SERV/ INTERMEDIATE PAY	\$3,642.52	\$2,248.70	\$1,000.00
10 E --- 386 -----	CESA PAYMENT	\$101,388.37	\$190,120.28	\$88,950.00
10 E --- 387 -----	PRIVATE SCHOOL CHOICE PAYMENT	\$1,005,399.36	\$1,095,504.36	\$1,309,346.00
10 E --- 389 -----	WTCS DISTRICT PAYMENT	\$3,194.60	\$0.00	\$0.00
PURCHASED SERVICES		\$5,898,496.13	\$6,788,560.03	\$6,738,895.00
10 E --- 411 -----	GENERAL SUPPLIES	\$437,467.38	\$425,313.71	\$444,750.00
10 E --- 415 -----	FOOD	\$18,858.81	\$25,020.08	\$14,275.00
10 E --- 416 -----	MEDICAL SUPPLIES	\$0.00	\$0.00	\$500.00
10 E --- 417 -----	PAPER	\$39,843.06	\$42,698.52	\$62,700.00
10 E --- 420 -----	APPAREL	\$19,778.15	\$7,791.44	\$9,950.00
10 E --- 431 -----	A-V MEDIA	\$0.00	\$241.44	\$0.00
10 E --- 432 -----	LIBRARY BOOKS (CLASSROOMS)	\$116,829.10	\$124,866.55	\$87,650.00
10 E --- 433 -----	NEWSPAPERS	\$3,609.10	\$3,742.68	\$2,550.00
10 E --- 434 -----	PERIODICALS	\$4,250.42	\$4,035.76	\$4,900.00
10 E --- 439 -----	OTHER MEDIA	\$8,763.62	\$12,158.97	\$7,450.00
10 E --- 443 -----	CONTAINERS	\$3,476.14	\$397.90	\$100.00
10 E --- 444 -----	FURNISHINGS	\$57,809.63	\$15,674.13	\$22,250.00
10 E --- 445 -----	MEASURING DEVICES	\$515.71	\$136.68	\$0.00
10 E --- 446 -----	TOOLS	\$8,110.22	\$10,623.25	\$10,450.00
10 E --- 449 -----	SMALL EQUIPMENT	\$46,095.23	\$79,426.63	\$44,025.00
10 E --- 450 -----	RESALE ITEMS/FEE BASED SUPPLIES	\$6,603.68	\$9,263.36	\$10,660.00
10 E --- 460 -----	EQUIPMENT COMPONENTS	\$0.00	\$0.00	\$0.00
10 E --- 470 -----	TEXTBOOKS	\$44,245.61	\$10,627.10	\$28,975.00
10 E --- 472 -----	WORKBOOKS	\$40,503.73	\$131,956.31	\$77,800.00
10 E --- 473 -----	SHEET MUSIC	\$4,318.48	\$4,677.23	\$5,400.00
10 E --- 479 -----	OTHER INSTRUCTIONAL BOOKS	\$0.00	\$16,038.00	\$20,000.00
10 E --- 480 -----	NON-INSTRUCTIONAL SOFTWARE	\$0.00	\$1,293.28	\$0.00
10 E --- 481 -----	TECHNOLOGY SUPPLIES	\$257,855.39	\$228,188.95	\$274,750.00
10 E --- 482 -----	NON-CAPITAL TECH HARDWARE	\$38,585.22	\$148,925.05	\$37,500.00

10 E --- 483 -----	NON-CAPITAL SOFTWARE	\$5,643.15	\$5,985.65	\$0.00
10 E --- 490 -----	OTHER NON-CAPITAL	\$5,842.65	\$5,744.11	\$8,225.00
NON-CAPITAL OBJECTS		\$1,169,004.48	\$1,314,826.78	\$1,174,860.00
10 E --- 511 -----	SITE PURCHASE	\$0.00	\$0.00	\$0.00
10 E --- 522 -----	SITE IMPROVEMENT - REPLACE	\$0.00	\$0.00	\$50,000.00
10 E --- 553 -----	ADD EQUIPMENT +\$5000	\$8,407.18	\$39,764.54	\$29,500.00
10 E --- 563 -----	REPLACE EQUIPMENT +\$5000	\$23,037.60	\$59,452.11	\$0.00
10 E --- 581 -----	TECHNOLOGY RELATED HARDWARE	\$0.00	\$0.00	\$0.00
10 E --- 582 -----	TECHNOLOGY RELATED SOFTWARE	\$0.00	\$0.00	\$0.00
CAPITAL OBJECTS		\$31,444.78	\$99,216.65	\$79,500.00
10 E --- 678 -----	PRINCIPAL/CAPITAL LEASE	\$0.00		\$0.00
10 E --- 682 -----	TEMPORARY NOTE INTEREST	\$0.00	\$1,400.00	\$2,000.00
10 E --- 688 -----	INTEREST/CAPITAL LEASE	\$0.00		\$0.00
10 E --- 691 -----	AGENT FEES	\$1,900.00	\$1,900.00	\$2,000.00
FINANCING		\$1,900.00	\$3,300.00	\$4,000.00
10 E --- 711 -----	LIABILITY INSURANCE	\$25,789.00	\$25,913.00	\$26,000.00
10 E --- 712 -----	PROPERTY INSURANCE	\$113,591.00	\$117,091.00	\$120,000.00
10 E --- 713 -----	WORKERS COMP INSURANCE	\$147,826.00	\$57,530.00	\$80,000.00
10 E --- 714 -----	FIDELITY BOND	\$338.00	\$338.00	\$500.00
10 E --- 730 -----	UNEMPLOYMENT COMPENSATION	\$0.00	\$0.00	\$5,000.00
INSURANCE		\$287,544.00	\$200,872.00	\$231,500.00
10 E --- 827 -----	TRANSFER TO SPECIAL EDUCATION	\$4,484,154.66	\$4,340,360.04	\$4,382,436.93
10 E --- 838 -----	TRANSFER TO NON-REF DEBT SERVICE	\$236,895.00	\$236,835.00	\$236,835.00
10 E --- 846 -----	TRANSFER TO MAINT/FD 46	\$0.00	\$0.00	\$195,000
10 E --- 899 -----	TRANSFER TO CO-OP	\$5,000.00	\$4,000.00	\$4,000.00
INTER-FUND TRANSFER		\$4,726,049.66	\$4,581,195.04	\$4,818,271.93
10 E --- 941 -----	DISTRICT DUES - FEES	\$51,974.44	\$48,563.04	\$46,700.00
10 E --- 942 -----	EMPLOYEE DUES - FEES	\$8,178.00	\$8,273.39	\$14,385.00
10 E --- 943 -----	PUPIL DUES - FEES	\$35,754.50	\$32,291.13	\$39,725.00
10 E --- 949 -----	OTHER DUES - FEES	\$12,910.25	\$19,188.14	\$19,090.00
10 E --- 961 -----	CASH ADJUSTMENT	\$0.00	\$0.00	\$0.00
10 E --- 969 -----	OTHER ADJUSTMENTS	\$175,180.00	\$89,099.46	\$25,000.00
10 E --- 971 -----	AIDABLE REFUND	\$0.00	\$0.00	\$0.00
10 E --- 972 -----	NON-AIDABLE REFUND	\$3,057.64	\$8,402.61	\$5,000.00
10 E --- 999 -----	MISC EXPENSE	\$159.90	\$0.00	\$550.00
MISCELLANEOUS		\$287,214.73	\$205,817.77	\$150,450.00
TOTAL GENERAL FUND EXPENDITURES		\$33,782,615.11	\$34,691,844.72	\$35,796,285.70

ACCOUNT NUMBER	FUND 10: REVENUES	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET
10 R --- 211 -----	PROPERTY TAX	\$11,672,758.00	\$11,706,560.00	\$12,106,251.00
10 R --- 212 -----	TAX CHARGEBACKS	\$0.00	\$0.00	\$0.00
10 R --- 213 -----	MOBILE HOME TAX	\$1,338.20	\$962.34	\$500.00
10 R --- 248 -----	TRANSPORTATION FEE	\$26,252.00	\$32,811.40	\$21,000.00
10 R --- 262 -----	NON-CAP RESALE	\$5,474.00	\$5,005.00	\$6,725.00
10 R --- 264 -----	NON-CAP PROP SALE	\$4,000.00	\$1,165.08	\$0.00
10 R --- 271 -----	ADMISSIONS	\$47,178.84	\$50,809.71	\$53,500.00
10 R --- 279 -----	MISC ACTV REVENUE	\$29,259.00	\$24,148.00	\$35,300.00
10 R --- 280 -----	INTEREST	\$144,950.00	\$196,010.78	\$120,000.00
10 R --- 291 -----	GIFTS	\$0.00	\$0.00	\$15,000.00
10 R --- 292 -----	STUDENT FEES	\$265,193.00	\$246,185.88	\$250,000.00
10 R --- 293 -----	RENTALS	\$12,666.00	\$6,087.35	\$7,500.00
10 R --- 294 -----	TEXT REVENUE	\$780.00	\$414.00	\$500.00
10 R --- 295 -----	SS REVENUE	\$4,133.50	\$9,321.50	\$5,000.00
10 R --- 297 -----	STUDENT FINES	\$830.64	\$2,275.60	\$650.00
LOCAL SOURCES		\$12,214,812.80	\$12,281,756.64	\$12,621,926.00
10 R --- 345 -----	GENERAL TUITION OPEN ENROLLMENT	\$1,419,323.00	\$1,466,035.00	\$1,393,962.00
10 R --- 390 -----	OTHER WI DISTRICT PAYMENTS	\$0.00	\$0.00	\$0.00
INTERDISTRICT SOURCES		\$1,419,323.00	\$1,466,035	\$1,393,962
10 R --- 515 -----	WI AID TRANSIT	\$0.00	\$0.00	\$0.00
10 R --- 517 -----	FED AID TRANSIT	\$17,944.01	\$16,910.22	\$14,840.00
10 R --- 590 -----	OTHER INTERM	\$0.00	\$1,200.00	\$0.00
INTERMEDIATE SOURCES		\$17,944.04	\$18,110.22	\$14,840
10 R --- 612 -----	TRANSPROT AID	\$33,825.00	\$30,434.63	\$30,000.00
10 R --- 613 -----	LIBRARY AID	\$169,568.00	\$211,799.00	\$211,799.00
10 R --- 619 -----	WI OTHER CAT AID	\$782.74	\$512.04	\$550.00
10 R --- 621 -----	EQUALIZED AID	\$16,418,993.00	\$16,980,438.00	\$17,620,775.00
10 R --- 630 -----	STATE SPECIAL PROJECT GRANT	\$43,826.18	\$131,513.63	\$12,787.50
10 R --- 641 -----	STATE TUITION	\$0.00	\$0.00	\$0.00
10 R --- 691 -----	TAX EXEMPT COMPUTER AID	\$117,144.74	\$117,144.74	\$288,518.21
10 R --- 695 -----	PER PUPIL AID	\$1,869,098.00	\$1,866,130.00	\$1,790,446.00
10 R --- 699 -----	TRAUMA SENSITIVE SCHOOLS	\$0.00	\$19,545.00	\$0.00
STATE SOURCES		\$18,653,238.06	\$19,357,517.04	\$19,954,875.71
10 R --- 730 -----	SPECIAL PROJECT GRANT	\$208,065.14	\$413,478.68	\$1,448,304.00
10 R --- 751 -----	ESEA TITLE I	\$180,281.67	\$198,666.12	\$248,467.00
10 R --- 780 -----	FED AID THROUGH WI	\$502,174.27	\$220,580.12	\$0.00
FEDERAL SOURCES		\$890,521.08	\$832,724.92	\$1,696,771

10 R --- 861 -----	EQUIPMENT AND VEHICLE SALE	\$0.00	\$0.00	\$0.00
10 R --- 862 -----	PROPERTY SALE AND LOSS	\$25,995.47	\$0.00	\$0.00
10 R --- 965 -----	SELF FUND BEN COST ADJUSTMENT	\$12,283.78	\$10,469.52	\$0.00
10 R --- 971 -----	AIDABLE REF	\$43,462.51	\$76,316.38	\$15,000.00
10 R --- 972 -----	NON-AID REF/E RATE	\$0.00	\$215,054.09	\$100,000.00
10 R --- 990 -----	MISCELLANEOUS	\$3,520.56	\$0.53	\$2,000.00
OTHER SOURCES		\$85,262.32	\$301,840.52	\$117,000
<u>TOTAL GENERAL FUND REVENUES</u>		<u>\$33,281,101.30</u>	<u>\$34,257,984.34</u>	<u>\$35,799,374.71</u>
		(\$503,701.71)	(\$433,860.38)	\$3,089.01

Fund 27: Special Education Breakdown by Object

ACCOUNT NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET
27 E --- 110 -----	PERMANENT SALARY	2,875,581.12	2,938,391.80	3,038,235.53
27 E --- 111 -----	PERMANENT HOURLY	1,164,850.56	1,349,344.55	1,402,571.61
27 E --- 112 -----	EXTRA TIME	15,062.48	22,524.49	23,312.85
27 E --- 113 -----	OVERTIME	0.00	0.00	0.00
SALARIES		4,055,494.16	4,310,260.84	4,464,119.99
27 E --- 212 -----	WRS/RETIREMENT EMPLOYER	265,243.33	289,404.08	295,192.17
27 E --- 218 -----	CONTRIBUTION TO TRUST	141,618.21	168,732.24	172,106.90
27 E --- 222 -----	SOCIAL SECURITY	297,097.97	325,304.85	331,810.92
27 E --- 230 -----	LIFE INSURANCE	7,248.58	7,031.45	7,172.08
27 E --- 240 -----	HEALTH INSURANCE EMPLOYER	777,366.85	707,796.00	764,419.68
27 E --- 243 -----	DENTAL INSURANCE EMPLOYER	51,025.78	41,766.10	42,601.41
27 E --- 246 -----	VISION INSURANCE EMPLOYER	0.00	0.00	0.00
27 E --- 249 -----	HRA DEDUCTIBLE EMPLOYER	63,288.94	39,172.66	39,956.10
27 E --- 251 -----	LONG TERM DISABILITY	12,343.77	13,010.12	13,270.34
27 E --- 293 -----	MISC BENEFIT	441.20	2,005.20	2,045.30
27 E --- 296 -----	OTHER TAXABLE EE BENEFIT/CIL	99,428.08	132,584.45	135,236.11
BENEFITS		1,715,102.71	1,726,807.15	1,803,811.01
27 E --- 310 -----	PERSONAL SERVICES	168,421.10	221,707.30	228,990.00
27 E --- 341 -----	PUPIL TRAVEL	368,602.61	294,008.40	297,000.00
27 E --- 342 -----	EMPLOYEE TRAVEL	5,970.04	8,892.05	9,140.00
27 E --- 348 -----	VEHICLE FUEL	140.93	84.05	100.00
27 E --- 353 -----	POSTAGE	154.35	89.40	100.00
27 E --- 360 -----	INFORMATION TECHNOLOGY	24,858.73	16,968.16	19,240.00
27 E --- 370 -----	NON -GOVT AGENCY PAYMENTS	205,330.17	235,780.66	239,500.00
27 E --- 386 -----	CESA PAYMENT	242,397.45	48,012.00	55,700.00
27 E --- 387 -----	PRIVATE SCHOOL CHOICE PAYMENT	155.00	454.00	550.00
PURCHASED SERVICES		1,016,030.38	825,996.02	850,320.00
27 E --- 411 -----	GENERAL SUPPLIES	20,409.90	35,354.18	36,295.00
27 E --- 415 -----	FOOD	610.00	1,546.49	2,150.00
27 E --- 417 -----	PAPER	45.99	70.55	80.00
27 E --- 432 -----	LIBRARY BOOKS (CLASSROOMS)	4,178.44	2,151.39	2,780.00
27 E --- 439 -----		0.00	0.00	3,650.00
27 E --- 443 -----	CONTAINERS	292.42	361.28	400.00
27 E --- 444 -----	FURNISHINGS	7,674.51	1,031.63	11,785.00
27 E --- 449 -----	SMALL EQUIPMENT	10,443.40	13,779.59	18,300.00
27 E --- 472 -----	WORKBOOKS	259.71	2,333.48	2,700.00
27 E --- 481 -----	TECHNOLOGY SUPPLIES	3,249.57	15,711.85	3,075.00
27 E --- 482 -----	NON-CAPITAL TECH HARDWARE	299.00	856.00	900.00
27 E --- 490 -----	OTHER NON-CAPITAL	3,890.17	3,343.24	4,455.00
NON-CAPITAL OBJECTS		51,353.11	76,539.68	86,570.00

27 E --- 553 -----	ADD EQUIPMENT +\$5000	5,390.85	5,196.80	5,500.00
	CAPITAL OBJECTS	5,390.85	5,196.80	5,500.00
27 E --- 941 -----	DISTRICT DUES - FEES	700.00	0.00	0.00
27 E --- 942 -----	EMPLOYEE DUES - FEES	1,055.00	2,817.00	2,900.00
	MISCELLANEOUS	1,755.00	2,817.00	2,900.00
	TOTAL FUND 27 EXPENDISTURES	6,845,126.21	6,947,617.49	7,213,221.00

ACCOUNT NUMBER	DESCRIPTION	2022-23 ACTUAL	2023-24 ACTUAL	2024-25 BUDGET
27 R --- 110 -----	TRANSFER FROM GENERAL FUND	4,484,154.66	4,340,360.04	4,382,436.93
27 R --- 516 -----	WI HANDICAP AID	20,686.44	20,197.98	20,000.00
27 R --- 590 -----	WI HANDICAP AID		3,000.00	0.00
27 R --- 611 -----	SPECIAL ED AID	1,665,791.94	1,891,064.00	1,959,292.07
27 R --- 625 -----	HIGH COST SPECIAL AID	44,934.00	41,311.00	42,000.00
27 R --- 697 -----	TRANSITION GRANT	2,866.23	13,479.78	13,000.00
27 R --- 730 -----	SPECIAL PROJECT GRANT	519,833.92	480,896.44	638,492.00
27 R --- 780 -----	MEDICAID	106,859.02	157,308.25	158,000.00
	TOTAL FUND 27 REVENUE	6,845,126.21	6,947,617.49	7,213,221.00

2024-2025 Proposed Revised Budget Adoption

FUND 10- GENERAL FUND	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25
BEGINNING FUND BALANCE	\$6,765,449.82	\$6,261,748.11	\$5,827,887.73
RESIDUAL EQUITY TRANSFER IN (OUT)	(\$503,701.71)	(\$433,860.38)	\$3,089.01
ENDING FUND BALANCE	\$6,261,748.11	\$5,827,887.73	\$5,830,976.74

REVENUES & OTHER FINANCING SOURCES			
OPERATING TRANSFER-IN (SOURCE 100)	\$0.00	\$0.00	\$0.00
LOCAL SOURCES (SOURCE 200)	\$12,214,812.80	\$12,281,756.64	\$12,621,926.00
INTERDISTRICT SOURCES (SOURCE 300+400)	\$1,419,323.00	\$1,466,035.00	\$1,393,962.00
INTERMEDIATE SOURCES (SOURCE 500)	\$17,944.04	\$18,110.22	\$14,840.00
STATE SOURCES (SOURCE 600)	\$18,653,238.06	\$19,357,517.04	\$19,954,875.71
FEDERAL SOURCES (SOURCE 700)	\$890,521.08	\$832,724.92	\$1,696,771.00
OTHER SOURCES (SOURCE 800+900)	\$85,262.32	\$301,840.52	\$117,000.00
TOTAL REVENUES & OTHER SOURCES	\$33,281,101.30	\$34,257,984.34	\$35,799,374.71
EXPENDITURES & OTHER FINANCING USES			
INSTRUCTION (FUNCTION 100 000)	\$15,972,094.46	\$15,806,055.62	\$16,672,450.17
SUPPORT SERVICES (FUNCTION 200 000)	\$10,340,512.79	\$11,449,811.63	11,264,717.60
NON-PROGRAM TRANSACTIONS (FUNCTION 400 000)	\$7,472,195.76	\$7,435,977.47	\$7,859,117.93
TOTAL EXPENDITURES & OTHER USES	\$33,784,803.01	\$34,691,844.72	\$35,796,285.70

FUND 21 - SPECIAL REVENUE TRUST FUND	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25
BEGINNING FUND BALANCE	\$586,229.67	\$566,579.61	\$573,539.92
ENDING FUND BALANCE	\$566,579.61	\$573,539.92	\$569,482.29
REVENUES & OTHER FINANCING SOURCES	\$476,088.62	\$549,138.01	\$457,300.00
EXPENDITURES & OTHER FINANCING USES	\$495,738.68	\$542,177.70	\$461,357.63

FUND 27 - SPECIAL EDUCATION FUND	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE	\$0.00	\$0.00	\$0.00
REVENUES & OTHER FINANCING SOURCES	\$6,845,126.21	\$6,947,617.49	\$7,213,221.00
EXPENDITURES & OTHER FINANCING USES	\$6,845,126.21	\$6,947,617.49	\$7,213,221.00

FUND 38 - NON-REFERENDUM DEBT SERVICE FUND	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25
BEGINNING FUND BALANCE	\$330.16	\$338.28	\$345.60
RESIDUAL EQUITY TRANSFER IN (OUT)	\$8.12	\$7.32	\$0.00
ENDING FUND BALANCE	\$338.28	\$345.60	\$345.60
REVENUES & OTHER FINANCING SOURCES	\$236,903.12	\$236,842.32	\$236,210.00
EXPENDITURES & OTHER FINANCING USES	\$236,895.00	\$236,835.00	\$236,210.00

FUND 39 - REFERENDUM DEBT SERVICE FUND	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25
BEGINNING FUND BALANCE	\$2,453,670.27	\$5,413,635.40	\$8,587,108.60
RESIDUAL EQUITY TRANSFER IN (OUT)	\$2,959,965.13	\$3,173,473.20	\$3,146,473.00
ENDING FUND BALANCE	\$5,413,635.40	\$8,587,108.60	\$11,733,581.60
REVENUES & OTHER FINANCING SOURCES	\$6,158,192.63	\$6,374,050.70	\$6,350,001.00
EXPENDITURES & OTHER FINANCING USES	\$3,198,227.50	\$3,200,577.50	\$3,203,528.00

FUND 42 - OTHER CAPITAL PROJECTS FUND	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00
RESIDUAL EQUITY TRANSFER (OUT)	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE	\$0.00	\$0.00	\$0.00
REVENUES & OTHER FINANCING SOURCES	\$0.00	\$0.00	\$0.00
EXPENDITURES & OTHER FINANCING USES	\$0.00	\$0.00	\$0.00

FUND 43 - REFERENDUM BLDG CAPITAL PROJECTS	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25
BEGINNING FUND BALANCE	\$174,964.49	\$179,931.98	\$189,699.29
RESIDUAL EQUITY TRANSFER (OUT)	\$4,967.49	\$9,767.31	(\$189,699.29)
ENDING FUND BALANCE	\$179,931.98	\$189,699.29	\$0.00
REVENUES & OTHER FINANCING SOURCES	\$6,429.99	\$9,767.31	\$14,500.71
EXPENDITURES & OTHER FINANCING USES	\$1,462.50	\$0.00	\$204,200.00

FUND 46 - LONG-TERM CAPITAL IMPROVEMENT TRUST	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25
BEGINNING FUND BALANCE	\$313,779.97	\$324,522.55	\$342,426.79
RESIDUAL EQUITY TRANSFER (OUT)	\$10,742.58	\$17,904.24	\$210,000.00
ENDING FUND BALANCE	\$324,522.55	\$342,426.79	\$552,426.79
REVENUES & OTHER FINANCING SOURCES	\$10,742.58	\$17,904.24	\$210,000.00
EXPENDITURES & OTHER FINANCING USES	\$0.00	\$0.00	\$0.00

FUND 50 - FOOD SERVICE FUND	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25
BEGINNING FUND BALANCE	\$790,742.26	\$979,590.82	\$914,355.13
RESIDUAL EQUITY TRANSFER (OUT)	\$188,848.56	(\$65,235.69)	(\$429,213.60)
ENDING FUND BALANCE	\$979,590.82	\$914,355.13	\$485,141.53
REVENUES & OTHER FINANCING SOURCES	\$1,271,594.91	\$1,303,966.61	\$1,305,650.00
EXPENDITURES & OTHER FINANCING USES	\$1,082,746.35	\$1,369,202.30	\$1,734,863.60

FUND 80 - COMMUNITY SERVICE FUND	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25
BEGINNING FUND BALANCE	\$144,205.02	\$142,985.57	\$192,426.68
RESIDUAL EQUITY TRANSFER IN (OUT)	(\$1,219.45)	\$49,441.11	\$16,171.18
ENDING FUND BALANCE	\$142,985.57	\$192,426.68	\$208,597.86
REVENUES & OTHER FINANCING SOURCES	\$394,437.85	\$416,865.95	\$438,600.00
EXPENDITURES & OTHER FINANCING USES	\$395,657.30	\$367,424.84	\$422,428.82

FUND 95-PACKAGE/COOPERATIVE PROGRAM	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE	\$0.00	\$0.00	\$0.00
REVENUES & OTHER FINANCING SOURCES	\$108,619.70	\$105,736.91	\$127,695.93
EXPENDITURES & OTHER FINANCING USES	\$108,619.70	\$105,736.91	\$127,695.93

NET TOTAL EXPENDITURES & OTHER FINANCING USES

ALL FUNDS	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25
GROSS TOTAL EXPENDITURES--ALL FUNDS	\$46,147,813.75	\$47,365,118.46	\$49,195,590.68
LESS: INTERFUND TRANSFERS (SOURCE 100) and PAYMENTS (OBJECT 800)--ALL FUNDS	\$4,728,951.28	\$4,581,195.04	\$4,623,271.93
NET TOTAL EXPENDITURES (Non-Referendum Expenditures)	\$41,418,862.47	\$42,783,923.42	\$44,572,318.75
PERCENTAGE INCREASE- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	2.15%	3.30%	4.18%

PROPOSED PROPERTY TAX LEVY

FUND	ACTUAL 2022-23	ACTUAL 2023-24	BUDGET 2024-25
GENERAL FUND	\$11,672,758.00	\$11,706,560.00	\$12,106,251.00
TAX CHARGE BACKS	\$0.00	\$0.00	\$0.00
REFERENDUM DEBT SERVICE FUND	\$6,000,000.00	\$6,000,000.00	\$6,100,000.00
ENERGY SAVINGS CAPITAL IMPROVEMENTS DEBT SERVICE FUND	\$0.00	\$0.00	\$0.00
COMMUNITY SERVICES FUND	\$375,000.00	\$390,000.00	\$413,000.00
TOTAL SCHOOL LEVY	\$18,047,758.00	\$18,096,560.00	\$18,619,251.00
PERCENTAGE INCREASE/-DECREASE: TOTAL LEVY FROM PREVIOUS YEAR	1.48%	0.27%	2.89%

2024-2025 Equalized Value

Municipality	2023 Actual Equalized Values	2024 Actual Equalized Values	% for District	Fund 10 Levy	Fund 38/39 Levy	Fund 80 Levy	Total Levy
CITY OF PORT WASHINGTON (901)	\$1,532,577,180	\$1,641,839,158	61.94%	\$7,498,693	\$3,778,381	\$255,815	\$11,532,889
TOWN OF PORT WASHINGTON (902)	\$317,347,600	\$338,760,500	12.78%	\$1,547,204	\$779,593	\$52,782	\$2,379,580
TOWN OF GRAFTON (903)	\$47,045,797	\$51,297,268	1.94%	\$234,288	\$118,051	\$7,993	\$360,331
TOWN OF SAUKVILLE (904)	\$38,619,375	\$41,989,488	1.58%	\$191,777	\$96,631	\$6,542	\$294,950
VILLAGE OF SAUKVILLE (905)	\$576,031,916	\$576,777,833	21.76%	\$2,634,290	\$1,327,345	\$89,868	\$4,051,502
TOTALS	\$2,511,621,868	\$2,650,664,247	100.00%	\$12,106,251	\$6,100,000	\$413,000	\$18,619,251

Year	Equalized Value	% Changes from year prior
2011-12	\$ 1,512,969,209.00	-0.28%
2012-13	\$ 1,465,147,120.00	-3.16%
2013-14	\$ 1,433,338,392.00	-2.17%
2014-15	\$ 1,491,374,409.00	4.05%
2015-16	\$ 1,504,079,419.00	0.85%
2016-17	\$ 1,564,354,109.00	4.01%
2017-18	\$ 1,598,016,234.00	2.15%
2018-19	\$ 1,705,872,332.00	6.75%
2019-20	\$ 1,789,970,741.00	4.93%
2020-21	\$ 1,914,480,129.00	6.96%
2021-22	\$ 2,055,858,761.00	7.38%
2022-23	\$ 2,254,628,853.00	9.67%
2023-24	\$ 2,511,621,868.00	11.40%
2024-25	\$ 2,650,664,247.00	5.54%

2024-2025 Tax Levy and Mill Rate

	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025
GENERAL FUND LEVY	\$12,783,941	\$13,347,971	\$11,672,758	\$11,706,560	\$12,106,251
TAX CHARGE BACKS	\$0	\$2,102	\$1,200	\$0	\$0
DEBT SERVICE LEVY (Referendum)	\$3,954,728	\$3,875,728	\$6,000,000	\$6,000,000	\$6,100,000
DEBT SERVICE LEVY (Capital Energy)	\$179,692	\$174,434	\$0	\$0	\$0
COMMUNITY SERVICE LEVY	\$247,580	\$383,593	\$375,000	\$390,000	\$413,000
TOTAL TAX LEVY	\$17,165,941	\$17,783,828	\$18,048,958	\$18,096,560	\$18,619,251
TAX LEVY INCREASE/(DECR)	(\$38,630)	\$617,888	\$265,130	\$47,602	\$522,691
TAX LEVY % INCREASE/-DECR.	-0.22%	3.60%	1.49%	0.26%	2.89%
EQUALIZED VALUE	\$1,914,480,129	\$2,055,858,761	\$2,254,628,853	\$2,511,621,868	\$2,650,664,247
EQUALIZED VALUE INCREASE	\$124,509,388	\$141,378,632	\$198,770,092	\$256,993,015	\$139,042,379
EQUAL. VALUE % INCREASE	6.96%	7.38%	9.67%	11.40%	5.54%
MILL RATE	0.008966	0.008650	0.008005	\$0.01	\$0.01
MILL RATE PER \$1000 OF VALUE	\$8.97	\$8.65	\$8.01	\$7.21	\$7.02
MILL RATE INCREASE/(DECR.)	(\$0.65)	(\$0.32)	(\$0.65)	(\$0.80)	(\$0.18)
MILL RATE % INCR./-DECR.	-6.71%	-3.52%	-7.46%	-10.00%	-2.51%

Tax:	2020-21	2021-22	2022-23	2023-24	2024-25	\$ Change	% Change
Impact on a \$100,000 Home	\$896.64	\$865.03	\$800.53	\$720.51	\$702.44	(\$18.08)	-2.51%
Impact on a \$300,000 Home	\$2,689.91	\$2,595.09	\$2,401.59	\$2,161.54	\$2,107.31	(\$54.23)	-2.51%
Impact on a \$500,000 Home	\$4,483.19	\$4,325.16	\$4,002.65	\$3,602.56	\$3,512.19	(\$90.38)	-2.51%

2024-2025 Local Comparable Numbers

Revenue Limit Membership FTEs	2020-21	2021-22	2022-23	2023-24	2024-25	1 Year Change	5 Year Change
Port Washington-Saukville	2542	2547	2519	2515	2462	-2.11%	-3.15%
Grafton	1945	1943	1956	1995	2037	2.11%	4.73%
Cedarburg	2966	2987	2976	2965	2961	-0.13%	-0.17%
Mequon-Thiensville	3517	3453	3413	3420	3440	0.58%	-2.19%
Northern Ozaukee	760	741	729	727	721	-0.83%	-5.13%

Max revenue per member per student	2020-21	2021-22	2022-23	2023-24	2024-25	1 Year Change	5 Year Change
Port Washington-Saukville	\$10,557.20	\$10,557.20	\$10,557.20	\$11,000.00	\$11,325.00	2.95%	7.27%
Grafton	\$10,847.15	\$10,847.15	\$10,847.15	\$11,232.17	\$11,557.17	2.89%	6.55%
Cedarburg	\$10,169.26	\$10,169.26	\$10,169.26	\$11,000.00	\$11,325.00	2.95%	11.37%
Mequon-Thiensville	\$11,108.00	\$11,108.48	\$11,115.12	\$11,494.34	\$11,836.45	2.98%	6.56%
Northern Ozaukee	\$10,269.85	\$10,269.85	\$10,269.85	\$11,000.00	\$11,419.09	3.81%	11.19%

Fund 10, 38, 41 Levy	2020-21	2021-22	2022-23	2023-24	2024-25	1 Year Change	5 Year Change
Port Washington-Saukville	\$12,963,633	\$13,522,405	\$11,672,758	\$11,706,560	\$12,106,251	3.41%	-6.61%
Grafton	\$15,372,866	\$15,111,760	\$12,575,882	\$12,746,591	\$13,647,099	7.06%	-11.23%
Cedarburg	\$18,492,678	\$17,371,812	\$17,366,018	\$19,528,768	\$20,322,129	4.06%	9.89%
Mequon-Thiensville	\$38,437,613	\$39,242,699	\$38,833,292	\$39,591,441	\$40,282,319	1.75%	4.80%
Northern Ozaukee	\$5,653,933	\$4,879,202	\$3,971,381	\$5,293,002	\$4,437,003	-16.17%	-21.52%

Fund 10, 38 41 Levy per Student	2020-21	2021-22	2022-23	2023-24	2024-25	1 Year Change	5 Year Change
Port Washington-Saukville	\$5,100	\$5,309	\$4,634	\$4,655	\$4,917	5.64%	-3.58%
Grafton	\$7,904	\$7,778	\$6,429	\$6,389	\$6,700	4.86%	-15.24%
Cedarburg	\$6,235	\$5,816	\$5,835	\$6,586	\$6,863	4.20%	10.08%
Mequon-Thiensville	\$10,929	\$11,365	\$11,378	\$11,576	\$11,710	1.15%	7.15%
Northern Ozaukee	\$7,439	\$6,585	\$5,448	\$7,281	\$6,154	-15.47%	-17.28%

All Fund Levy	2020-21	2021-22	2022-23	2023-24	Estimated 2024/25	1 Year Change	5 Year Change
Port Washington-Saukville	\$ 17,165,941	\$ 17,783,829	\$ 18,047,758	\$ 18,096,560	\$ 18,619,251	2.89%	8.47%
Grafton	\$ 18,774,138	\$ 18,774,138	\$ 17,752,004	\$ 18,714,184	\$ 19,413,365	3.74%	3.40%
Cedarburg	\$ 24,247,442	\$ 22,103,011	\$ 22,066,445	\$ 24,608,318	\$ 25,907,129	5.28%	6.84%
Mequon-Thiensville	\$ 43,125,789	\$ 43,927,239	\$ 43,927,239	\$ 45,981,189	\$ 44,139,079	-4.01%	2.35%
Northern Ozaukee	\$ 7,179,081	\$ 7,386,932	\$ 7,612,404	\$ 7,562,902	NA	#VALUE!	#VALUE!

All Levy per Student	2020-21	2021-22	2022-23	2023-24	Estimated 2024/25	1 Year Change	5 Year Change
Port Washington-Saukville	\$6,753	\$6,982	\$7,165	\$7,195	\$7,563	5.10%	11.99%
Grafton	\$9,653	\$9,662	\$9,076	\$9,381	\$9,530	1.60%	-1.27%
Cedarburg	\$8,175	\$7,400	\$7,415	\$8,300	\$8,749	5.42%	7.03%
Mequon-Thiensville	\$12,262	\$12,721	\$12,871	\$13,445	\$12,831	-4.56%	4.64%
Northern Ozaukee	\$9,446	\$9,969	\$10,442	\$10,403	#VALUE!	#VALUE!	#VALUE!

Mil Rate	2020-21	2021-22	2022-23	2023-24	Estimated 2024/25	1 Year Change	5 Year Change
Port Washington-Saukville	\$ 8.97	\$ 8.65	\$ 8.00	\$ 7.21	\$ 7.02	-2.64%	-21.74%
Grafton	\$ 9.59	\$ 9.28	\$ 7.83	\$ 7.42	\$ 7.25	-2.29%	-24.40%
Cedarburg	\$ 8.80	\$ 7.43	\$ 6.50	\$ 6.50	\$ 6.50	0.00%	-26.14%
Mequon-Thiensville	\$ 7.96	\$ 7.81	\$ 7.08	\$ 6.80	\$ 6.38	-6.18%	-19.85%
Northern Ozaukee	\$ 10.30	\$ 10.30	\$ 9.41	\$ 8.35	NA	#VALUE!	#VALUE!

Property Value by District	2020-21	2021-22	2022-23	2023-24	2024-25	1 Year Change	5 Year Change
Port Washington-Saukville	\$ 1,914,480,129	\$ 2,055,858,761	\$ 2,254,628,853	\$ 2,511,621,868	\$ 2,650,664,247	5.54%	38.45%
Grafton	\$ 1,957,718,050	\$ 2,022,741,879	\$ 2,267,268,085	\$ 2,522,780,428	\$ 2,735,432,063	8.43%	39.73%
Cedarburg	\$ 2,756,602,186	\$ 2,976,178,384	\$ 3,394,064,854	\$ 3,785,893,043	\$ 3,990,620,781	5.41%	44.77%
Mequon-Thiensville	\$ 5,420,583,547	\$ 5,621,943,759	\$ 6,207,281,934	\$ 6,752,042,089	\$ 7,234,745,053	7.15%	33.47%
Northern Ozaukee	\$ 696,977,574	\$ 717,177,860	\$ 808,898,043	\$ 906,220,084	\$ 949,859,853	4.82%	36.28%

Property Value per Member	2020-21	2021-22	2022-23	2023-24	2024-25	1 Year Change	5 Year Change
Port Washington-Saukville	\$ 753,139.31	\$ 807,168.73	\$ 895,049.17	\$ 998,656.81	\$ 1,076,630.48	7.81%	42.95%
Grafton	\$ 1,006,538.84	\$ 1,041,040.60	\$ 1,159,135.01	\$ 1,264,551.59	\$ 1,342,872.88	6.19%	33.41%
Cedarburg	\$ 929,400.60	\$ 996,377.10	\$ 1,140,478.78	\$ 1,276,861.06	\$ 1,347,727.38	5.55%	45.01%
Mequon-Thiensville	\$ 1,541,252.07	\$ 1,628,133.15	\$ 1,818,717.24	\$ 1,974,281.31	\$ 2,103,123.56	6.53%	36.46%
Northern Ozaukee	\$ 917,075.76	\$ 967,851.36	\$ 1,109,599.51	\$ 1,246,520.06	\$ 1,317,420.05	5.69%	43.65%

District General Aid	2020-21	2021-22	2022-23	2023-24	2024-25	1 Year Change	5 Year Change
Port Washington-Saukville	\$ 14,855,746	\$ 14,191,292	\$ 14,191,292	\$ 14,191,292	\$ 17,620,775	24.17%	18.61%
Grafton	\$ 6,327,229	\$ 6,364,534	\$ 6,364,534	\$ 6,364,534	\$ 10,859,104	70.62%	71.62%
Cedarburg	\$ 12,029,743	\$ 14,173,969	\$ 14,173,969	\$ 14,173,969	\$ 14,734,163	3.95%	22.48%
Mequon-Thiensville	\$ 1,416,632	\$ 1,244,772	\$ 1,244,772	\$ 1,244,772	\$ 1,898,482	52.52%	34.01%
Northern Ozaukee	\$ 2,845,136	\$ 3,276,467	\$ 3,276,467	\$ 3,276,467	\$ 4,255,624	29.88%	49.58%

General Aid per Member	2020-21	2021-22	2022-23	2023-24	2024-25	1 Year Change	5 Year Change
Port Washington-Saukville	\$ 5,844.12	\$ 5,571.77	\$ 5,633.70	\$ 5,642.66	\$ 7,157.10	26.84%	22.47%
Grafton	\$ 3,253.07	\$ 3,275.62	\$ 3,253.85	\$ 3,190.24	\$ 5,330.93	67.10%	63.87%
Cedarburg	\$ 4,055.88	\$ 4,745.22	\$ 4,762.76	\$ 4,780.43	\$ 4,976.08	4.09%	22.69%
Mequon-Thiensville	\$ 402.80	\$ 360.49	\$ 364.71	\$ 363.97	\$ 551.88	51.63%	37.01%
Northern Ozaukee	\$ 3,743.60	\$ 4,421.68	\$ 4,494.47	\$ 4,506.83	\$ 5,902.39	30.97%	57.67%

Base Revenue	2020-21	2021-22	2022-23	2023-24	2024-25	1 Year Change	5 Year Change
Port Washington-Saukville	\$ 25,587,112.76	\$ 26,836,402.40	\$ 26,889,188.40	\$ 26,593,586.80	\$ 27,665,000.00	4.03%	8.12%
Grafton	\$ 20,354,830.20	\$ 21,097,706.75	\$ 21,076,012.45	\$ 21,217,025.40	\$ 22,408,179.64	5.61%	10.09%
Cedarburg	\$ 29,850,448.68	\$ 30,162,025.16	\$ 30,375,579.62	\$ 30,263,717.76	\$ 32,615,000.00	7.77%	9.26%
Mequon-Thiensville	\$ 37,253,441.08	\$ 39,066,836.00	\$ 38,357,581.44	\$ 37,935,904.56	\$ 39,310,626.35	3.62%	5.52%
Northern Ozaukee	\$ 7,295,684.55	\$ 7,805,086.00	\$ 7,609,958.85	\$ 7,486,720.65	\$ 7,997,000.00	6.82%	9.61%

Approved Referendum Debt Levy	2020-21	2021-22	2022-23	2023-24	Estimated 2024/25	1 Year Change	5 Year Change
Port Washington-Saukville	\$ 3,954,728	\$ 3,875,728	\$ 6,000,000	\$ 6,000,000	\$ 6,100,000	2%	54.25%
Grafton	\$ 3,401,272	\$ 3,662,378	\$ 5,176,122	\$ 5,967,593	\$5,513,180	-7.61%	62.09%
Cedarburg	\$ 5,514,764	\$ 4,491,199	\$ 4,450,427	\$ 4,794,550	\$ 5,300,000	10.54%	-3.89%
Mequon-Thiensville	\$ 4,460,596	\$ 4,456,960	\$ 4,866,367	\$ 6,162,168	\$ 4,437,710	-27.98%	-0.51%
Northern Ozaukee	\$ 1,457,193	\$ 2,424,160	\$ 3,551,023	\$ 2,179,900	NA	#VALUE!	#VALUE!

% of Revenue is Fund 39 Debt Payment	2020-21	2021-22	2022-23	2023-24	Estimated 2024/25	1 Year Change	5 Year Change
Port Washington-Saukville	15.46%	14.44%	22.31%	22.56%	22.05%	-2.27%	42.66%
Grafton	16.71%	17.36%	24.56%	28.13%	24.60%	-12.53%	47.24%
Cedarburg	18.47%	14.89%	14.65%	15.84%	16.25%	2.57%	-12.04%
Mequon-Thiensville	11.97%	11.41%	12.69%	16.24%	11.29%	-30.50%	-5.72%
Northern Ozaukee	19.97%	31.06%	46.66%	29.12%	#VALUE!	#VALUE!	#VALUE!