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# 2022-23 Proposed Budget & Tax Levy (October Adoption and Tax Levy Certification)

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## School District of Menomonee Falls 2022-23 Budget Development Calendar - Working Draft

V. 3.24

**21** Public Discussion Opportunities

General Target Date	Target Date	Description	X = Public Discussion	Responsibility
<i>Some dates are tentative, or set by committee, and subject to change</i>				
Months of Dec./Jan.		Develop Budget (Base) Forecast Assumptions & Projection		Dir. Finance & Ops/Cabinet/BoE
Months of Dec./Jan.		Frame Budget Scorecard & Strategic Leverage Priorities		Cabinet/Leadership
<b>January</b>		Budget Assumptions & Forecast to BoE, Leadership, Staff, & Community		Supt./Dir. Finance & Ops
1st BoE Mtg. - January	January 10, 2022	BoE Discussion of Open Enrollment Seats/Chapter 220 Seats	X	Dir. Finance & Ops/BoE
2nd BoE Mtg. - January	January 24, 2022	BoE Approval of Open Enrollment Seats/Chapter 220 Seats	X	Dir. Finance & Ops/BoE
<b>February</b>		Middle School/High School Registration & Staffing		MS/HS Principals
FASC	February 7, 2022	FASC Committee Meeting - Budget Assumptions & Forecast Projection	X	Dir. Finance & Ops/Dir. C&L
	February 15, 2022	Retirement Declaration Due (Certified Staff)		Potential Retirees
	February 15, 2022	Division/Building/Department Budget Documents & Worksheets Issued		Business Services
<b>March</b>	TBD	Preliminary Staffing Plan Presented to Personnel Committee	X	Dir. HR/PC
FASC	March 7, 2022	FASC Committee Meeting	X	Dir. Finance & Ops
2nd BoE Mtg. - March	March 28, 2022	Preliminary Budget Presented for Community Feedback	X	Supt./Dir. Finance & Ops/BoE
	March 21-25	Preliminary Non-renewal Notices due to Staff		Human Resources/Leadership
<b>April</b>		Staff Recruitment - Hiring for Known Positions		Human Resources
FASC	TBD	FASC Committee Meeting	X	Dir. Finance & Ops
1st BoE Mtg. - April	April 11, 2022	Preliminary Budget Presented for Community Feedback	X	Supt./Dir. Finance & Ops/BoE
	April 11, 2022	Draft Final Staffing Plan/Non-renewal Notices/Enabling Resolution/Contracts	X	Supt./Dir. Finance & Ops & HR
2nd BoE Mtg. - April	April 25, 2022	Preliminary Budget Presented for Community Feedback	X	Supt./Dir. Finance & Ops/BoE
	April 25, 2022	BoE Approval of Final Staffing Plan/Non-renewal Notices/Contracts/Enabling Resolution (closed session)		Human Resources/BoE
	April 26-29	Final Non-renewal Notices due to Staff		Human Resources/Leadership
	April 29, 2022	Division/Building/Department Budget Input Due (in Skyward)		Divisions/Buildings/Departments
<b>May</b>		Final Contracts Issued		Human Resources
2nd BoE Mtg. - May	May 15, 2022	Preliminary Budget Presented for Community Feedback	X	Supt./Dir. Finance & Ops/BoE
FASC	May 23, 2022	FASC Committee Meeting	X	Dir. Finance & Ops
<b>June</b>				
FASC	TBD	FASC Committee Meeting	X	Dir. Finance & Ops
	June 15, 2022	Teacher Contracts due back to Human Resources Office		Teachers
<b>July/August</b>		Prepare for Budget Hearing & Annual Meeting		Supt./Dir. Finance & Ops/BoE
FASC	July 19, 2022	FASC Committee Meeting	X	Dir. Finance & Ops
BoE Mtg. - July	July 25, 2022	BoE Approval of Preliminary Budget (tentative)	X	Supt./Dir. Finance & Ops/BoE
1st BoE Mtg. - August	August 8, 2022	BoE Approval of Preliminary Budget (alternate date, if needed)	X	Supt./Dir. Finance & Ops/BoE
<b>September</b>				
1st BoE Mtg. - September	September 12, 2022	Budget Hearing & Annual Meeting	X	Supt./Dir. Finance & Ops/BoE
	September 16, 2022	Third (3rd) Friday Student Count		Pupil Services
<b>October</b>				
FASC	TBD	FASC Committee Meeting	X	Dir. Finance & Ops
1st BoE Mtg. - October	October 10, 2022	Third (3rd) Friday Student Count Results (Revenue Limit Membership)		Pupil Services/Dir. Finance & Ops
	October 10, 2022	Budget Update to the BoE & Community	X	Board of Education (BoE)
	October 15, 2022	General State Aid Certification		Department of Public Instruction (DPI)
	October 15, 2022	Equalized Property Values Certification		Department of Revenue (DoR)
FASC	October 20, 2022	FASC Committee Meeting	X	Dir. Finance & Ops
2nd BoE Mtg. - October	October 24, 2022	Adopt Original Budget and Certify the Tax Levy	X	Board of Education (BoE)
	November 1, 2022	Last Date to Set the Levy and Adopt Original Budget		Board of Education (BoE)
	November 10, 2022	Last Date to Certify Tax Levy to Municipalities		Dir. Finance & Ops

\*Yellow highlighted items reflect Board/Electorate Action Items

\*Orange highlighted items reflect key budget assumptions and revisions to actual

**SCHOOL DISTRICT OF MENOMONEE FALLS  
2022-23 PROPOSED BUDGET APPROVAL & PUBLICATION**

<b>GENERAL FUND</b>			
	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Proposed Budget 2022-23</b>
1 Beginning Fund Balance	17,860,631	19,326,648	19,060,654
2 <b>Ending Fund Balance</b>	<b>19,326,648</b>	<b>19,060,654</b>	<b>17,776,773</b>
3 <b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
4 Transfers-In (Source 100)	0	0	0
5 Local Sources (Source 200)	34,134,155	31,940,542	31,441,330
6 Inter-district Payments (Source 300 + 400)	1,866,148	1,667,110	1,593,248
7 Intermediate Sources (Source 500)	4,409	0	0
8 State Sources (Source 600)	12,992,435	15,578,692	16,866,313
9 Federal Sources (Source 700)	700,049	1,494,796	2,443,882
10 All Other Sources (Source 800 + 900)	107,801	336,894	171,500
11 <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>49,804,997</b>	<b>51,018,033</b>	<b>52,516,273</b>
12 <b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
13 Instruction (Function 100 000)	22,694,022	24,548,856	25,251,462
14 Support Services (Function 200 000)	19,462,238	19,404,892	20,721,407
15 Non-Program Transactions (Function 400 000)	6,182,721	7,330,280	7,827,285
16 <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>48,338,981</b>	<b>51,284,028</b>	<b>53,800,154</b>
17 <b>SPECIAL PROJECTS FUND</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Proposed Budget 2022-23</b>
18 Beginning Fund Balance	627,362	516,230	627,231
19 <b>Ending Fund Balance</b>	<b>516,230</b>	<b>627,231</b>	<b>627,231</b>
20 <b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,361,274</b>	<b>9,303,041</b>	<b>9,389,350</b>
21 <b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>8,472,406</b>	<b>9,192,040</b>	<b>9,389,350</b>
22 <b>DEBT SERVICE FUND</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Proposed Budget 2022-23</b>
23 Beginning Fund Balance	3,122,030	3,989,491	4,931,253
24 <b>Ending Fund Balance</b>	<b>3,989,491</b>	<b>4,931,253</b>	<b>8,597,529</b>
25 <b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>13,761,380</b>	<b>5,069,098</b>	<b>7,773,344</b>
26 <b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>12,893,919</b>	<b>4,127,336</b>	<b>4,107,068</b>
27 <b>CAPITAL PROJECTS FUND</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Proposed Budget 2022-23</b>
28 Beginning Fund Balance	337,436	112,701	112,710
29 <b>Ending Fund Balance</b>	<b>112,701</b>	<b>112,710</b>	<b>112,710</b>
30 <b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>809</b>	<b>9</b>	<b>0</b>
31 <b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>225,544</b>	<b>0</b>	<b>0</b>
32 <b>FOOD SERVICE FUND</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Proposed Budget 2022-23</b>
33 Beginning Fund Balance	230,374	392,079	1,248,438
34 <b>Ending Fund Balance</b>	<b>392,079</b>	<b>1,248,438</b>	<b>915,310</b>
35 <b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,773,620</b>	<b>2,633,936</b>	<b>1,358,400</b>
36 <b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,611,915</b>	<b>1,777,578</b>	<b>1,691,528</b>
37 <b>COMMUNITY SERVICE FUND</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Proposed Budget 2022-23</b>
38 Beginning Fund Balance	844,016	936,725	994,637
39 <b>Ending Fund Balance</b>	<b>936,725</b>	<b>994,637</b>	<b>994,637</b>
40 <b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,566,172</b>	<b>2,296,839</b>	<b>2,525,169</b>
41 <b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,473,463</b>	<b>2,238,927</b>	<b>2,525,169</b>
42 <b>PACKAGE &amp; COOPERATIVE PROGRAM FUND</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Proposed Budget 2022-23</b>
43 Beginning Fund Balance	0.00	0.00	0.00
44 <b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
45 <b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
46 <b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
47 <b>Total Expenditures and Other Financing Uses</b>			
48 <b>ALL FUNDS</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Proposed Budget 2022-23</b>
49 <b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>73,016,227</b>	<b>68,619,908</b>	<b>71,513,269</b>
50 <b>Interfund Transfers (Source 100) - ALL FUNDS</b>	<b>4,698,206</b>	<b>5,217,454</b>	<b>5,414,588</b>
51 <b>Capital Leases</b>	<b>0</b>	<b>0</b>	<b>0</b>
52 <b>Refinancing Expenditures (FUND 30)</b>	<b>0</b>	<b>0</b>	<b>0</b>
53 <b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>68,318,021</b>	<b>63,402,454</b>	<b>66,098,681</b>
54 <b>PERCENTAGE INCREASE -- NET TOTAL FUND</b>	<b>12.51%</b>	<b>-7.20%</b>	<b>4.25%</b>
55 <b>EXPENDITURES FROM PRIOR YEAR</b>			
56 <b>PROPOSED PROPERTY TAX LEVY</b>			
57 <b>FUND</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Proposed Budget 2022-23</b>
58 General Fund	33,269,109	30,780,345	30,003,813
59 Debt Service Fund	5,083,259	5,058,259	7,770,144
60 Capital Project Fund	0	0	0
61 Community Service Fund	825,000	850,000	875,000
62 <b>TOTAL SCHOOL LEVY</b>	<b>39,177,368</b>	<b>36,688,604</b>	<b>38,648,957</b>
<b>PERCENTAGE INCREASE --</b>			
<b>TOTAL LEVY FROM PRIOR YEAR</b>	<b>4.69%</b>	<b>-6.35%</b>	<b>5.34%</b>

## Supplemental Budget Information

### Section I - Tax Levy & Tax Rate Schedule

<u>Total Taxes</u>		<u>Audited 2019/20</u>	<u>Audited 2020/21</u>	<u>Unaudited 2021/22</u>	<u>Budget 2022/23</u>	
1	General Fund - Current Operations	\$ 31,693,363	\$ 33,269,109	\$ 30,780,345	\$ 30,001,419	1
2	Debt Service Fund	4,903,109	5,083,259	5,058,259	7,770,144	2
3	Community Service Fund	825,000	825,000	850,000	875,000	3
4	Uncollected Prior Year Levies	1,649	0	0	2,394	4
5	<b>Total Levy</b>	<b>\$ 37,423,121</b>	<b>\$ 39,177,368</b>	<b>\$ 36,688,604</b>	<b>\$ 38,648,957</b>	5
6	<b>Percent Change fr Previous Year</b>	<b>-2.76%</b>	<b>4.69%</b>	<b>-6.35%</b>	<b>5.34%</b>	6

#### Equalized Calculations - Total Tax Base

7	Total Tax Levy	\$ 37,423,121	\$ 39,177,368	\$ 36,688,604	\$ 38,648,957	7
8	Equalized Value (Estimate until October 15th)	\$ 3,976,122,362	\$ 4,138,370,062	\$ 4,464,224,190	\$ 4,984,983,934	8
9	Percent Change fr Previous Year	9.82%	4.08%	7.87%	11.67%	9
10	Tax Mill Rate Per \$1,000	\$ 9.41	\$ 9.47	\$ 8.22	\$ 7.75	10
11	Percent Change fr Previous Year	-11.46%	0.58%	-13.19%	-5.66%	11

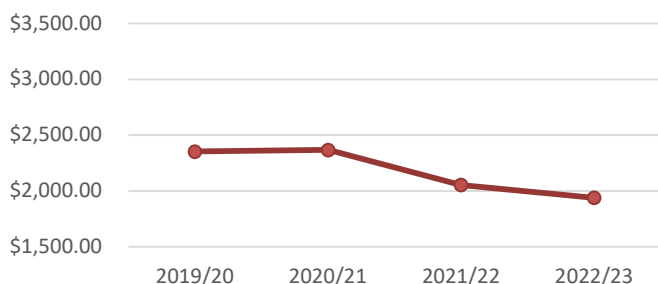
For Example-A Home Valued at \$250,000:

12	Equalized Property Taxes (SDMF only)	\$ 2,352.99	\$ 2,366.71	\$ 2,054.59	\$ 1,938.27	12
13	Dollar Change fr Previous Year	\$ (304.58)	\$ 13.72	\$ (312.12)	\$ (116.32)	13

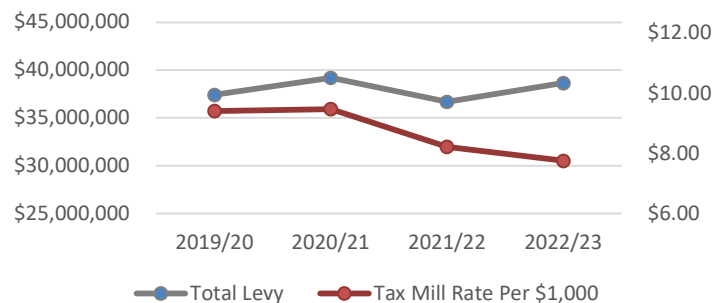
### Section I - Fund Balance Schedule

<u>Fund Description</u>		<u>Audited 2019/20</u>	<u>Audited 2020/21</u>	<u>Unaudited 2021/22</u>	<u>Budget 2022/23</u>	
1	General Fund	17,860,631	19,326,648	19,060,654	17,776,773	1
2	Special Revenue Trust Funds	627,362	516,230	627,231	627,231	2
3	Debt Service Fund	3,122,030	3,989,491	4,931,253	8,597,529	3
4	Capital Project Fund	337,436	112,701	112,710	112,710	4
5	Food Service Fund	230,374	392,079	1,248,438	915,310	5
6	Community Service Fund	844,016	936,725	994,637	994,637	6
7	<b>Total</b>	<b>\$ 23,021,849</b>	<b>\$ 25,273,874</b>	<b>\$ 26,974,922</b>	<b>\$ 29,024,189</b>	7
8	Change in Fund Balance-All Funds	8.86%	9.78%	6.73%	7.60%	8

**Equalized SDMF Property Taxes on the Average \$250,000 Home**



**Tax Levy & Tax Mill Rate Trend**



**Supplemental Budget Information**  
**Section II - Revenue & Expenditure Budget By Source & Object**

	<b>Audited 2019/20</b>	<b>Audited 2020/21</b>	<b>Unaudited 2021/22</b>	<b>Budget 2022/23</b>	
<b>Fund 10 - General Fund</b>					
<b>Revenues</b>					
<b>Property Taxes</b>					
1 Tax Levy	31,693,363	33,269,109	30,780,345	30,001,419	1
2 Prior Year's Taxes	1,649	0	0	2,394	2
3 Mobile Home & Other Taxes	4,322	2,876	750	2,200	3
4 TIF	2,174,650	0	0	0	4
5 Total Property Taxes	33,873,984	33,271,985	30,781,095	30,006,013	5
<b>Local Sources</b>					
6 Resale of Materials	124,672	106,664	123,516	166,800	6
7 Student Fees, Entry, Facility Rental, Misc	768,344	731,682	884,301	884,281	7
8 Ticket Sales, Entry Fees	82,336	5,725	81,375	80,000	8
9 Interest Income	229,880	17,022	54,066	279,236	9
10 Other	23,188	1,076	16,188	25,000	10
11 Total Local Sources	1,228,421	862,170	1,159,446	1,435,317	11
<b>Interdistrict Payments</b>					
12 Open Enrollment	1,764,531	1,761,458	1,614,906	1,362,056	12
13 MPS 220 Transportation	81,627	38,700	0	216,325	13
14 Other	227,212	70,399	52,204	14,867	14
15 Total Interdistrict Payments	2,073,370	1,870,558	1,667,110	1,593,248	15
<b>State Revenues</b>					
16 Transportation Aid	84,820	79,469	54,904	79,000	16
17 Library Aid	185,246	167,478	179,323	179,323	17
18 Integration Aid	617,747	393,283	203,202	204,158	18
19 Per-Pupil /Other Categorical Aid	2,781,016	2,778,048	2,784,726	2,799,566	19
20 Equalization Aid	8,760,443	8,396,184	11,026,312	12,578,082	20
21 State Project Grant	55,389	123,949	193,154	0	21
22 Computer Aid	1,003,224	1,054,024	1,137,071	1,026,184	22
23 Total State Revenues	13,487,885	12,992,435	15,578,692	16,866,313	23
<b>Federal Revenues</b>					
24 Federal Project Grants	206,245	561,027	812,338	1,981,205	24
25 Title I	103,311	104,190	108,726	105,500	25
26 Other Grant	8,832	34,832	573,732	357,177	26
26 Total Federal Revenues	318,388	700,049	1,494,796	2,443,882	26
<b>Other Revenues</b>					
27 Sale of Assets	0	0	0	25,000	27
28 Capital Leases	0	0	0	0	28
29 Insurance Dividend/Prem on ST Debt	23,305	25,704	4,468	75,000	29
30 Refunds of Disbursements	29,189	67,374	288,808	20,000	30
31 Other	11,542	14,723	43,618	51,500	31
32 Total Other Revenues	64,035	107,801	336,894	171,500	32
<b>Other Financial Sources</b>					
33 Total Other Financial Sources	0	0	0	0	33
34 Total General Fund Revenues	\$ 51,046,083	\$ 49,804,997	\$ 51,018,033	\$ 52,516,273	34
35 % Change fr Previous Year	5.78%	-2.43%	2.44%	2.94%	35

## Section II - Revenue & Expenditure Budget By Source & Object

	<b>Audited 2019/20</b>	<b>Audited 2020/21</b>	<b>Unaudited 2021/22</b>	<b>Budget 2022/23</b>	
<b><u>Fund 10 - General Fund</u></b>					
<b><u>Expenditures</u></b>					
<b>Salaries</b>					
36 Administration/Board	1,907,436	2,047,549	2,124,522	2,193,068	36
37 Professional Technical Non-Certified	1,336,885	1,417,764	1,424,966	1,432,890	37
38 Clerical	750,235	755,416	776,450	892,702	38
39 Faculty	15,864,622	16,107,580	16,774,648	17,138,092	39
40 Aides	914,076	1,160,334	1,245,165	1,339,364	40
41 Substitute Faculty	31,799	12,924	8,500	0	41
42 Substitute Teachers' Aides	0	459	0	0	42
43 Support Faculty	461,007	293,801	296,040	465,839	43
44 Custodians	1,286,564	1,395,560	1,371,307	1,496,098	44
45 Maintenance	361,328	378,784	358,981	400,849	45
46 Retirees	48,409	30,336	4,619	35,542	46
47 Student Workers	4,997	8,213	4,849	5,000	47
48 Total Salaries	22,967,358	23,608,720	24,390,047	25,399,444	48
<b>Employee Benefits</b>					
49 Retirement	1,481,564	1,547,368	1,563,613	1,668,432	49
50 Social Security	1,684,554	1,733,791	1,803,468	1,938,855	50
51 Life Insurance	52,511	54,557	55,651	66,140	51
52 Medical/Dental Insurance	4,303,940	4,242,809	4,709,379	5,007,690	52
53 Income Protection/Annuities	434,320	369,337	409,535	479,163	53
54 Other Employee Benefits	325,958	318,462	293,560	380,712	54
55 Contribution To Employee Benefit Trust	0	0	0	60,374	55
56 Total Employee Benefits	8,282,847	8,266,324	8,835,205	9,601,366	56
<b>Purchased Services</b>					
57 Personal Services	1,220,723	1,041,670	1,172,741	1,207,461	57
58 Property/Equipment Services	3,663,815	2,648,595	2,129,468	2,168,691	58
59 Utilities	684,064	815,026	864,922	912,284	59
60 Pupil & Employee Travel	1,390,700	1,712,714	2,165,447	2,282,858	60
61 Communications	340,065	693,980	690,011	710,466	61
62 Payment to Non-Government Agencies	34,302	36,599	35,335	42,000	62
63 Private School Voucher Aid Deduction	525,320	525,320	943,423	1,157,337	63
64 Intergovernmental Payments for Services	1,113,243	1,564,509	1,353,755	1,300,810	64
65 Total Purchased Services	8,972,232	9,038,413	9,355,102	9,781,907	65
<b>Non-Capital Expenditures</b>					
66 Supplies	682,824	880,700	777,668	760,826	66
67 Apparel	13,085	22,026	19,815	4,600	67
68 Instructional Media	133,595	109,082	74,364	122,233	68
69 Non-Capital Equipment	566,313	298,344	248,100	628,934	69
70 Resale Items	78,373	89,669	78,743	88,200	70
71 Equipment Components	1,855	154	0	0	71
72 Textbooks & Workbooks	163,990	195,753	483,223	331,700	72
73 Non-Instructional Software	358,455	536,153	608,435	375,279	73
74 Other Non-Capital Expenditures	5,646	16,663	5,622	8,835	74
75 Total Non-Capital Expenditures	2,004,136	2,148,546	2,295,970	2,320,607	75

## Section II - Revenue & Expenditure Budget By Source & Object

	<b>Audited 2019/20</b>	<b>Audited 2020/21</b>	<b>Unaudited 2021/22</b>	<b>Budget 2022/23</b>	
<b>Fund 10 - General Fund</b>					
<b>Expenditures</b>					
<b>Capital Expenditures</b>					
76 Facility Rental	0	0	0	33,000	76
77 Equipment Addition	24,648	29,723	17,432	13,400	77
78 Equipment Replacement	47,592	156,525	76,056	69,000	78
79 Equipment Rental	19,837	17,877	0	21,250	79
80 Technology	0	88,480	237,329	149,519	80
81 Total Capital Expenditures	92,077	292,605	330,816	286,169	81
<b>Debt Retirement</b>					
82 Principal- Capital Leases	0	0	0	42,000	82
83 Interest-S/T Loans & Leases	0	0	0	18,135	83
84 S/T Loan Processing Fees	0	0	0	15,000	84
85 Total Debt Retirement	0	0	0	75,135	85
<b>Insurance &amp; Judgements</b>					
86 District Insurance	396,762	376,568	582,489	509,578	86
87 Unemployment Compensation	76,112	42,902	1,809	30,900	87
88 Other Insurance	0	0	0	25,000	88
89 Total Insurance & Judgments	472,874	419,470	584,298	565,478	89
<b>Other Expenditures</b>					
90 Dues & Fees	273,828	288,577	272,740	270,460	90
91 Adjustments	0	0	0	5,000	91
92 Non-Aidable Refunds	105,545	70,268	2,394	80,000	92
93 Total Other Expenditures	379,373	358,845	275,135	355,460	93
<b>Other Financial Uses</b>					
94 Operating Transfer Out (To Fund 27)	4,822,889	4,206,058	5,217,454	5,414,588	94
95 Total General Fund Expenditures	\$ 47,993,787	\$ 48,338,980	\$ 51,284,028	\$ 53,800,154	95
96 % Change from Previous Year	2.44%	0.72%	6.09%	4.91%	96
<b>Excess (Deficiency) of Revenues</b>					
97 Over Expenditures	\$ 3,052,296	\$ 1,466,017	\$ (265,995)	\$ (1,283,881)	97
98 Beginning Fund Balance	\$ 14,808,335	\$ 17,860,631	\$ 19,326,648	\$ 19,060,654	98
99 Ending Fund Balance	\$ 17,860,631	\$ 19,326,648	\$ 19,060,654	\$ 17,776,773	99
100 Fund Balance %	37.21%	39.98%	37.17%	33.04%	100

## Section II - Revenue & Expenditure Budget By Source & Object

	Audited 2019/20	Audited 2020/21	Unaudited 2021/22	Budget 2022/23	
<b><u>Fund 27-Special Education</u></b>					
<b><u>Revenues</u></b>					
<b>Interdistrict Payments</b>					
1 Fed/State Transit of Aid	21,286	30,783	27,250	40,000	1
2 Total Interdistrict Payments	21,286	30,783	27,250	40,000	2
<b>State Revenues</b>					
3 Special Education Aid	1,613,120	1,869,787	1,839,749	2,193,633	3
4 Other State Revenue	18,000	30,077	14,423	0	4
5 Total State Revenues	1,631,120	1,899,864	1,854,172	2,193,633	5
<b>Federal Revenues</b>					
6 Flow-Thru & IDEA Grants	554,119	1,305,884	1,038,687	1,007,829	6
7 Other Federal Aid	307,224	303,339	279,703	233,300	7
8 Total Federal Revenues	861,343	1,609,223	1,318,390	1,241,129	8
<b>Other Revenues</b>					
9 Other	441	1,319	1,817	0	9
<b>Other Financial Sources</b>					
10 Transfer from General Fund	4,822,889	4,206,058	5,217,454	5,414,588	10
11 <b>Total Special Education Revenues</b>	<b>\$ 7,337,079</b>	<b>\$ 7,747,247</b>	<b>\$ 8,419,084</b>	<b>\$ 8,889,350</b>	11
12 <b>% Change (Sources from SE only)</b>	<b>-3.79%</b>	<b>40.82%</b>	<b>-9.61%</b>	<b>8.53%</b>	12
<b><u>Expenditures</u></b>					
<b>Salaries</b>					
13 Administration/Board	127,963	116,922	123,631	139,350	13
14 Clerical	94,211	75,390	84,019	77,500	14
15 Faculty	3,165,559	3,219,999	3,422,371	3,199,912	15
16 Teachers' Aides	1,038,455	900,904	977,509	1,145,548	16
17 Substitute Faculty	2,228	961	240	0	17
18 Substitute Teachers' Aides	44	790	0	0	18
19 Support Faculty	564,915	747,658	738,380	816,351	19
20 Total Salaries	4,993,374	5,062,624	5,346,150	5,378,661	20
<b>Employee Benefits</b>					
21 Retirement-Paid By Employer	320,907	331,802	341,732	373,326	21
22 Social Security	370,308	374,047	392,170	442,592	22
23 Life Insurance	10,529	10,887	10,983	13,600	23
24 Medical/Dental Insurance	736,534	809,146	986,441	1,081,186	24
25 Income Protection/Annuities	7,219	7,728	8,017	9,090	25
25 Other Employee Benefits	70,431	74,426	61,233	65,214	25
26 Contribution To Employee Benefit Trust	0	0	0	62,753	26
27 Total Employee Benefits	1,515,929	1,608,034	1,800,576	2,047,761	27
<b>Purchased Services</b>					
28 Personal Services	97,038	77,179	83,096	101,650	28
29 Property/Equipment Services	199	893	1,007	500	29
30 Pupil & Employee Travel	303,627	435,323	567,907	713,103	30
31 Communications	77	89	124	150	31
30a Data Processing	25,432	28,735	39,574	41,575	
32 Payment to Non-Government Agencies	211,348	252,288	304,141	405,700	32
33 Intergovernmental Payments for Services	137,344	206,100	189,487	84,550	33
34 Total Purchased Services	775,064	1,000,606	1,185,336	1,347,228	34

## Section II - Revenue & Expenditure Budget By Source & Object

	<b>Audited 2019/20</b>	<b>Audited 2020/21</b>	<b>Unaudited 2021/22</b>	<b>Budget 2022/23</b>	
<b><u>Fund 27-Special Education</u></b>					
<b>Non-Capital Expenditures</b>					
35 Supplies	22,230	22,752	38,314	47,800	35
36 Instructional Media	1,068	0	0	0	36
37 Non-Capital Equipment	23,191	39,213	30,179	28,650	37
38 Equipment Components	0	0	0	0	38
39 Textbooks & Workbooks	2,098	2,057	4,780	4,150	39
40 Non-Instructional Software	3,428	9,171	12,899	33,550	40
Other Non-Capital	139	2,560	308	500	
41 Total Non-Capital Expenditures	52,154	75,753	86,479	114,650	41
<b>Capital Expenditures</b>					
42 Equipment Addition/Replacement	0	0	0	0	42
43 Total Capital Expenditures	0	0	0	0	43
<b>Insurance &amp; Judgements</b>					
44 District Insurance	0	0	0	0	44
45 Total Insurance & Judgments	0	0	0	0	45
<b>Other Expenditures</b>					
46 Dues & Fees	558	230	543	1,050	46
47 Total Other Expenditures	558	230	543	1,050	47
48 Total Special Education Expenditures	\$ 7,337,079	\$ 7,747,247	\$ 8,419,084	\$ 8,889,350	48
49 % Change fr Previous Year	0.34%	5.59%	8.67%	5.59%	49
50 Net Increase (Decrease) In Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	50

### **Fund 21: Special Revenue Trust Funds**

<b><u>Revenues</u></b>					
1 Donation	524,508	614,026	883,957	500,000	1
2 Total Revenues	\$ 524,508	\$ 614,026	\$ 883,957	\$ 500,000	2
<b><u>Expenditures</u></b>					
3 Purchased Service	17,368	642,410	0	0	3
4 Non-Capital Object	49,584	68,426	0	0	4
5 Capital Object	0	0	0	0	5
6 Other	11,960	14,322	772,956	500,000	6
7 Total Expenditures	\$ 78,912	\$ 725,159	\$ 772,956	\$ 500,000	7
<b>Excess (Deficiency) of Revenues</b>					
8 Over Expenditures	\$ 445,596	\$ (111,132)	\$ 111,001	\$ 0	8
9 Beginning Fund Balance	\$ 181,766	\$ 627,362	\$ 516,230	\$ 627,231	9
10 Ending Fund Balance	\$ 627,362	\$ 516,230	\$ 627,231	\$ 627,231	10

## Section II - Revenue & Expenditure Budget By Source & Object

	<b>Audited 2019/20</b>	<b>Audited 2020/21</b>	<b>Unaudited 2021/22</b>	<b>Budget 2022/23</b>	
<b><u>Fund 30 - Debt Service</u></b>					
<b><u>Revenues</u></b>					
1 Property Taxes	4,903,109	5,083,259	5,058,259	7,770,144	1
2 Interest	39,597	3,904	10,839	3,200	2
3 Other	4,010	0	0	0	3
4 Refinance/Premium	0	8,674,216	0	0	4
5 <b>Total Revenues</b>	<b>\$ 4,946,717</b>	<b>\$ 13,761,380</b>	<b>\$ 5,069,098</b>	<b>\$ 7,773,344</b>	<b>5</b>
<b><u>Expenditures</u></b>					
6 Principal	2,865,000	11,555,000	3,015,000	3,095,000	6
7 Interest	1,331,420	1,250,059	1,109,036	1,012,068	7
8 Refinance	0	88,860	3,300	0	8
9 <b>Total Expenditures</b>	<b>\$ 4,196,420</b>	<b>\$ 12,893,919</b>	<b>\$ 4,127,336</b>	<b>\$ 4,107,068</b>	<b>9</b>
<b>Excess (Deficiency) of Revenues</b>					
10 <b>Over Expenditures</b>	<b>\$ 750,297</b>	<b>\$ 867,461</b>	<b>\$ 941,762</b>	<b>\$ 3,666,276</b>	<b>10</b>
11 <b>Beginning Fund Balance</b>	<b>\$ 2,371,733</b>	<b>\$ 3,122,030</b>	<b>\$ 3,989,491</b>	<b>\$ 4,931,253</b>	<b>11</b>
12 <b>Ending Fund Balance</b>	<b>\$ 3,122,030</b>	<b>\$ 3,989,491</b>	<b>\$ 4,931,253</b>	<b>\$ 8,597,529</b>	<b>12</b>
<b><u>Fund 40 - Capital Projects</u></b>					
<b><u>Revenues</u></b>					
1 Bonds/Notes/Interest	31,199	809	9	0	1
2 Property Sale Proceeds	0	0	0	0	2
3 <b>Total Revenues</b>	<b>\$ 31,199</b>	<b>\$ 809</b>	<b>\$ 9</b>	<b>\$ 0</b>	<b>3</b>
<b><u>Expenditures</u></b>					
4 Purchased Services	2,109,476	207,941	0	0	4
5 Property Services/Non-Capital Expenses	250,343	17,603	0	0	5
6 <b>Total Expenditures</b>	<b>\$ 2,359,819</b>	<b>\$ 225,544</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>6</b>
<b>Excess (Deficiency) of Revenues</b>					
7 <b>Over Expenditures</b>	<b>\$ (2,328,620)</b>	<b>\$ (224,735)</b>	<b>\$ 9</b>	<b>\$ -</b>	<b>7</b>
8 <b>Beginning Fund Balance</b>	<b>\$ 2,666,056</b>	<b>\$ 337,436</b>	<b>\$ 112,701</b>	<b>\$ 112,710</b>	<b>8</b>
9 <b>Ending Fund Balance</b>	<b>\$ 337,436</b>	<b>\$ 112,701</b>	<b>\$ 112,710</b>	<b>\$ 112,710</b>	<b>9</b>

## Section II - Revenue & Expenditure Budget By Source & Object

	<u>Audited</u> <u>2019/20</u>	<u>Audited</u> <u>2020/21</u>	<u>Unaudited</u> <u>2021/22</u>	<u>Budget</u> <u>2022/23</u>	
<b><u>Fund 50-Food Service</u></b>					
<b><u>Revenues</u></b>					
1 Food Sales	670,620	60,353	168,675	666,300	1
2 State Aids	17,151	24,846	83,978	21,500	2
3 Federal Aids	676,128	1,645,835	2,381,283	670,600	3
4 Other Revenues	0	42,586	0	0	4
5 <b>Total Revenues</b>	<b>\$ 1,363,900</b>	<b>\$ 1,773,620</b>	<b>\$ 2,633,936</b>	<b>\$ 1,358,400</b>	<b>5</b>
<b><u>Expenditures</u></b>					
6 Salary	534,954	575,204	606,307	654,403	6
7 Employee Benefits	118,922	128,474	141,421	144,955	7
8 Purchased Services	24,357	16,136	18,598	16,170	8
9 Non-Capital, Food	676,270	874,821	945,589	771,000	9
10 Capital	25,983	12,976	63,250	100,000	10
11 Dues & Fees	24,980	4,304	2,413	5,000	11
12 <b>Total Expenditures</b>	<b>\$ 1,405,466</b>	<b>\$ 1,611,915</b>	<b>\$ 1,777,578</b>	<b>\$ 1,691,528</b>	<b>12</b>
<b>Excess (Deficiency) of Revenues</b>					
13 <b>Over Expenditures</b>	<b>\$ (41,567)</b>	<b>\$ 161,705</b>	<b>\$ 856,358</b>	<b>\$ (333,128)</b>	<b>13</b>
14 <b>Beginning Fund Balance</b>	<b>\$ 271,941</b>	<b>\$ 230,374</b>	<b>\$ 392,079</b>	<b>\$ 1,248,438</b>	<b>14</b>
15 <b>Ending Fund Balance</b>	<b>\$ 230,374</b>	<b>\$ 392,079</b>	<b>\$ 1,248,438</b>	<b>\$ 915,310</b>	<b>15</b>
<b><u>Fund 80-Community Services</u></b>					
<b><u>Revenues</u></b>					
1 Property Taxes	825,000	825,000	850,000	875,000	1
2 Program Fees	1,176,306	723,382	1,406,143	1,629,919	2
3 Rental	32,003	17,392	40,696	20,250	3
4 Other	10,356	397	0	0	4
5 <b>Total Revenues</b>	<b>\$ 2,043,665</b>	<b>\$ 1,566,172</b>	<b>\$ 2,296,839</b>	<b>\$ 2,525,169</b>	<b>5</b>
<b><u>Expenditures</u></b>					
6 Salary	997,892	837,571	1,123,732	1,286,525	6
7 Employee Benefits	309,158	219,031	325,337	387,753	7
8 Purchased Services	465,849	270,114	525,726	509,176	8
9 Non-Capital	147,002	75,919	110,461	183,300	9
10 Capital	0	5,136	0	5,000	10
11 Dues & Fees & Misc.	128,538	65,692	153,670	153,415	11
12 <b>Total Expenditures</b>	<b>\$ 2,048,438</b>	<b>\$ 1,473,463</b>	<b>\$ 2,238,927</b>	<b>\$ 2,525,169</b>	<b>12</b>
<b>Excess (Deficiency) of Revenues</b>					
13 <b>Over Expenditures</b>	<b>\$ (4,773)</b>	<b>\$ 92,709</b>	<b>\$ 57,912</b>	<b>\$ 0</b>	<b>13</b>
14 <b>Beginning Fund Balance</b>	<b>\$ 848,789</b>	<b>\$ 844,016</b>	<b>\$ 936,725</b>	<b>\$ 994,637</b>	<b>14</b>
15 <b>Ending Fund Balance</b>	<b>\$ 844,016</b>	<b>\$ 936,725</b>	<b>\$ 994,637</b>	<b>\$ 994,637</b>	<b>15</b>

## Section II - Revenue & Expenditure Budget By Source & Object

	<u>Audited 2019/20</u>	<u>Audited 2020/21</u>	<u>Unaudited 2021/22</u>	<u>Budget 2022/23</u>	
<b><u>Fund 90-Cooperative Programs</u></b>					
<b><u>Revenues</u></b>					
1 Intermediate Sources	0	0	0	0	1
2 <b>Total Revenue</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	2
<b><u>Expenditures</u></b>					
3 Salary	0	0	0	0	3
4 Employee Benefits	0	0	0	0	4
5 Purchased Services	0	0	0	0	5
6 Non-Capital	0	0	0	0	6
7 Dues & Fees	0	0	0	0	7
8 <b>Total Expenditures</b>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	8
<b><u>Other Financial Sources</u></b>					
9 Transfer	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	9
10 <b>Net Increase (Decrease) In Fund Balance</b>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	<u><u>\$ 0</u></u>	10
 <b><u>Summary (All Funds)</u></b>					
11 <b>Gross Total Revenues-All Funds</b>	\$ 67,293,151	\$ 75,268,252	\$ 70,320,956	\$ 73,562,536	11
12 Interfund Transfer (Use 800)-All Funds	4,822,889	4,206,058	5,217,454	5,414,588	12
13 Refinancing Revenue	0	8,674,216	0	0	13
14 Capital Leases	0	0	0	0	14
15 <b>Net Total Revenue - All Funds</b>	<u>\$ 62,470,262</u>	<u>\$ 62,387,978</u>	<u>\$ 65,103,502</u>	<u>\$ 68,147,948</u>	15
16 <b>% Change in Revenues-All Funds</b>	3.90%	-0.13%	4.35%	4.68%	16
17 <b>Gross Total Expenditures-All Funds</b>	\$ 65,419,922	\$ 73,016,227	\$ 68,619,908	\$ 71,513,269	17
18 Interfund Transfer (Src 100)-All Funds	4,698,008	4,698,206	5,217,454	5,414,588	18
19 Refinancing Expenditure (Fund 30)	0	0	0	0	19
20 Capital Leases	0	0	0	0	20
21 <b>Net Total Expenditures-All Funds</b>	<u>\$ 60,721,914</u>	<u>\$ 68,318,021</u>	<u>\$ 63,402,454</u>	<u>\$ 66,098,681</u>	21
22 <b>% Change in Expenditures-All Funds</b>	-3.02%	12.51%	-7.20%	4.25%	22

### Section III - Expenditure Budget By Program

### Supplemental Budget Information

	<b>Audited 2019/20</b>	<b>Audited 2020/21</b>	<b>Unaudited 2021/22</b>	<b>Budget 2022/23</b>	
<b><u>Fund 10-General Fund</u></b>					
<b>Instruction</b>					
1 Elementary Curriculum	7,413,387	7,540,682	8,186,699	8,072,304	1
2 General Curriculum-Secondary	11,483,668	11,716,281	12,611,924	13,202,128	2
3 Vocational Curriculum	1,235,642	1,411,420	1,622,459	1,489,393	3
4 Physical Curriculum	1,098,219	1,207,437	1,166,630	1,416,343	4
5 Co-Curricular Activities	624,621	593,954	684,389	702,937	5
6 Other Special Needs Curriculum	207,643	224,249	276,755	368,357	6
7 <b>Total Instruction</b>	<b>22,063,181</b>	<b>22,694,022</b>	<b>24,548,856</b>	<b>25,251,462</b>	<b>7</b>
<b>Support Services</b>					
8 Pupil Services	1,757,388	1,714,141	1,602,916	1,946,168	8
9 Instructional Staff Services	2,874,916	2,858,523	2,897,807	2,899,299	9
10 General Administration	719,207	844,290	851,389	771,654	10
11 School Administration	2,237,643	2,322,544	2,442,866	2,578,967	11
12 Business Administration	9,570,334	9,509,794	9,124,047	9,641,380	12
13 Central Services	911,647	819,629	826,351	876,952	13
14 Insurance and Judgments	472,874	419,471	584,298	568,130	14
15 Debt Services	0	0	0	75,135	15
16 Other Support Services	1,052,322	973,848	1,075,218	1,363,722	16
17 <b>Total Support Services</b>	<b>19,596,331</b>	<b>19,462,238</b>	<b>19,404,892</b>	<b>20,721,407</b>	<b>17</b>
<b>Non-Program Transactions</b>					
18 Operating Transfer Out (To Fund 27)	4,822,889	4,206,058	5,217,454	5,414,588	18
19 Purchased Instructional Services	1,405,841	1,906,396	2,110,431	2,327,697	19
20 Adjustments and Refunds	105,545	70,268	2,394	85,000	20
21 <b>Total Non-Program Transactions</b>	<b>6,334,275</b>	<b>6,182,721</b>	<b>7,330,280</b>	<b>7,827,285</b>	<b>21</b>
22 <b>Total General Fund Expenditures</b>	<b>\$ 47,993,787</b>	<b>\$ 48,338,981</b>	<b>\$ 51,284,028</b>	<b>\$ 53,800,154</b>	<b>22</b>
<b><u>Fund 27-Special Education</u></b>					
<b>Instruction</b>					
1 Special Education	5,275,972	5,220,497	5,743,461	5,847,772	1
<b>Support Services</b>					
2 Pupil Services	983,701	1,184,091	1,182,324	1,259,739	2
3 Instructional Staff Services	445,039	433,381	429,731	581,486	3
4 Business Administration	311,626	451,461	578,720	716,853	4
5 Central Services	177	1,696	1,728	1,150	5
6 Insurance and Judgments	0	0	0	0	6
7 Other Support Services	0	0	0	0	7
8 <b>Total Support Services</b>	<b>1,740,543</b>	<b>2,070,629</b>	<b>2,192,503</b>	<b>2,559,228</b>	<b>8</b>
<b>Non-Program Transactions</b>					
9 Purchased Instructional Services	320,564	456,122	483,120	482,350	9
10 <b>Total Special Ed Expenditures</b>	<b>\$ 7,337,079</b>	<b>\$ 7,747,247</b>	<b>\$ 8,419,084</b>	<b>\$ 8,889,350</b>	<b>10</b>

### Section III - Expenditure Budget By Program

### Supplemental Budget Information

	<b>Audited 2019/20</b>	<b>Audited 2020/21</b>	<b>Unaudited 2021/22</b>	<b>Budget 2022/23</b>	
<b><u>Fund 21-Special Revenue Trust Funds</u></b>					
<b>Instruction</b>					
1 Elementary Curriculum	19,764	8,990	6,952	0	1
2 General Curriculum-Secondary	788	1,282	6,382	0	2
3 Vocational Curriculum	20,351	5,228	5,858	0	3
4 Physical Curriculum	0	0	259	0	4
5 Co-Curricular/Other	(0)	51,717	700,501	0	5
6 Other Instruction	1,545	11	235	0	6
7 <b>Total Instruction</b>	<b>42,448</b>	<b>67,227</b>	<b>720,186</b>	<b>0</b>	<b>7</b>
<b>Support Services</b>					
8 Pupil Services	5,181	3,044	1,024	0	8
9 Instructional Staff Services	2,000	686	88	0	9
10 School Administration	3,345	4,489	10,483	0	10
11 Business Administration	17,200	642,967	41,175	500,000	11
12 Central Services/Other	8,738	6,744	0	0	12
13 <b>Total Support Services</b>	<b>36,464</b>	<b>657,930</b>	<b>52,770</b>	<b>500,000</b>	<b>13</b>
14 <b>Total Special Funds Expenditures</b>	<b>\$ 78,912</b>	<b>\$ 725,158</b>	<b>\$ 772,956</b>	<b>\$ 500,000</b>	<b>14</b>
<b><u>Fund 30-Debt Service</u></b>					
1 <b>Total Debt Payments</b>	<b>\$ 4,196,420</b>	<b>\$ 12,893,919</b>	<b>\$ 4,127,336</b>	<b>\$ 4,107,068</b>	<b>1</b>
<b><u>Fund 40-Capital Projects</u></b>					
1 Construction	2,359,819	225,544	0	0	1
2 <b>Total capital Project fund Expenditures</b>	<b>\$ 2,359,819</b>	<b>\$ 225,544</b>	<b>\$ -</b>	<b>\$ -</b>	<b>2</b>
<b><u>Fund 50-Food Service</u></b>					
1 Business Services	52,890	72,342	87,393	85,092	1
2 Food Services	1,352,577	1,539,574	1,690,185	1,606,436	2
3 <b>Total Food Services Fund Expenditures</b>	<b>\$ 1,405,466</b>	<b>\$ 1,611,915</b>	<b>\$ 1,777,578</b>	<b>\$ 1,691,528</b>	<b>3</b>
<b><u>Fund 80-Community Service</u></b>					
1 General Administration	651,698	574,324	786,727	832,236	1
2 Business Services	518,031	233,100	549,752	562,440	2
3 Community Services	878,710	666,039	902,448	1,130,493	3
4 <b>Total Community Services Fund Expendi</b>	<b>\$ 2,048,438</b>	<b>\$ 1,473,463</b>	<b>\$ 2,238,927</b>	<b>\$ 2,525,169</b>	<b>4</b>
<b><u>Fund 90-Cooperative Programs</u></b>					
1 Support Services	0	0	0	0	1
2 Transfer to F10	0	0	0	0	2
3 <b>Total Cooperative Fund Expenditures</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>\$ 0</b>	<b>3</b>

<b>22-23 Fund 10 Carryover Allocations</b>	
High School	\$15,000
NMS	\$10,000
VV	\$10,000
SL	\$10,000
RS	\$2,400
C&L- CNA Lab, HS kitchen supplies	\$75,000
DO- furniture, finishes, managed by Business	\$10,000
Pupil Services	\$10,000
	<b>\$142,400</b>
Phone System	\$27,500
HS Foods Room	\$575,000
HS Secure Entrance	\$170,000
Elementary Furniture	\$250,000
Common School Funds	\$118,981
	<b>\$1,141,481</b>
<b>Total Carryover</b>	<b>\$1,283,881</b>
(Reflected as a use of Fund Balance in budget documents)	

# Budget FAQs

**Q: What does it take to budget within the statutory Revenue Limits?**

**A:** Revenue Limits provide an annual inflationary increase to school districts as determined by the State Legislature as part of the State's biennial budgeting process. Unlike in previous years, the 2021-22 and 2022-23 allowance is \$0 per pupil (meaning no inflationary increase to school district revenues in either year).

**Q: Where do Wisconsin school district revenues come from?**

**A:** Wisconsin school districts have two major revenue sources: local property taxes and state aid. Districts receive minimal federal aid and limited revenue from other sources, but the vast majority of the revenue comes from local taxes and state aid. Menomonee Falls is primarily funded by local taxes rather than state aid because the district's property value is high (in comparison to other parts of the State). Property values are the major component in determining the amount of state aid a district receives.

**Q: Where do school districts spend their money?**

**A:** Like most organizations and companies, salaries and benefits make up the greatest expenditures of a school district. Most school districts try to spend less than 80 percent of their budgets on salaries and benefits. In the School District of Menomonee Falls (SDMF), 70% of its expenditures are on salaries and benefits.

**Q: We hear much about revenue limits. Just what is this and how does it work?**

**A:** The State Legislature implemented a system of revenue limits in 1993 in order to keep taxes down. Districts' revenues were capped at their level of spending in 1993, and adjustments are made to the revenue limit in each biennial budget approved by the legislature.

Revenue limits are perhaps best described in terms of per-student allowable spending. This means the amount of money the state allows a school district to spend per student per year while keeping a balanced budget. Since 1993, revenue limits had increased with inflation (the consumer price index, or CPI), but in each year since 2009-10, the State Legislature has set the limit lower than CPI. This results in challenges for school districts in keeping up with naturally rising costs of goods and services like heat, light, gas, fuel, insurance, etc.

While districts have become more efficient with resources, years of revenue limits have taken their toll. Efficiencies are harder to find and difficult decisions about programming, staffing and class sizes are forced to be made across the state. In the 2021-2023 State Biennial budget, there is a \$0 per pupil revenue increase in both the 2021-2022 and the 2022-2023 fiscal years.

**Q: So if state aid increases in a given year, don't districts' revenue limits increase?**

**A:** Oddly, no, and this is a confusing element to the State's education funding formula. The total dollars to educate students does not change unless the revenue limit per-student dollar amount is adjusted.

The State Legislature may vote to increase state aid without raising the revenue limit. Even an increase in the state budget for education (state aid) may not mean an increase in revenue to each district for operating. Since Menomonee Falls is considered "property rich"—it has high property values in comparison to other parts of the State—we receive less state aid to offset our local property taxes than the majority of school districts across the state.

**Q: Do property values play a part in educational funding? How?**

**A:** Yes. Property values impact the amount we receive in state aid through a complex, three-tiered formula. Menomonee Falls is considered a property wealthy community, therefore, we receive limited state aid. A portion of our state aid is reduced (thus increasing our local property taxes) and redistributed to school districts across the state with less affluent communities.

**Q: How does a district's student enrollment apply to the revenue limit?**

**A:** The revenue limits are based on student count. Those districts that are growing in student enrollment are better positioned to sustain programs because their revenues pace more closely to expenditure increases. The revenue limit does not keep pace with increasing costs. As a result, we need to reduce expenditures, which typically leads to staff and programming reductions for students.

**Q: What is the impact of Act 10 on a school district's budget?**

**A:** Act 10 gives the authority to school boards to change insurance carriers and other benefits. Many districts had used the Wisconsin Education Association Trust (WEA) health plan for years. With Act 10 in place, many districts switched health carriers and required their employees to contribute more toward their benefit packages.

Act 10, however, does not have any impact on the state's revenue limit statute. While Act 10 provided some ability of school boards to save on benefit plans, it does not allow districts to raise more revenue to keep up with other continual rising costs. The board weighs the salary and benefit compensation decisions with the district's available revenues, while remaining competitive in the region, in order to sustain a quality workforce.

**Q: What was the impact of the teacher contract on the budget?**

**A:** The teachers at SDMF are not organized into a collective bargaining group (union). In fact there are no employee unions at SDMF. The District prioritizes the need to keep our compensation (salaries and benefits) for all groups market competitive to attract and retain high quality employees.

**Q: What changes have been made to District-provided retiree health benefits?**

**A:** Prior to Act 10, the retiree benefits for most eligible employees were negotiated as part of the collective bargaining process. The pre-Act 10 benefit was a defined benefit plan providing up to 10 years of health benefits equivalent to the active employee health plan.

The retiree benefit was significantly modified in 2013 (effective 7/1/2013) to a defined contribution plan with TSA funding at retirement to eligible employees with at least 20 years of service. This change reduced the annual budgetary cost of the benefit and eliminated a \$16.9 million unfunded benefit liability.

Those who retired on or before 6/30/13 continued to receive the health insurance benefit until the benefit term expired (the benefit expired on 8/31/21).

**Q: What does the District offer as a current health plan?**

**A:** The district offers a 'qualified' high deductible PPO health plan to eligible employees with \$2,000 single and \$4,000 family in-network deductibles (the district moved to a self-insured plan back in 2013). Out-of-network deductibles are \$4,000 single and \$8,000 family. The District does not contribute towards offsetting the deductible and employees pay a flat dollar premium share equivalent to 13% of total plan costs (employee cost share of total plan costs is closer to 25% when factoring in deductibles and co-pays). The District will continue to work toward balancing the need to offer a market competitive plan and control plan costs.

The health benefit changes back in 2013 saved more than 34% or \$3.0 million per year.

**Q: How Has the District Implemented Act 10?**

Area of Interest	Pre-Act 10 (2010-11)	Post-Act 10 (2015-16)
<b>Health Care Benefits</b>	WEA Trust Healthcare Plan	Self-funded Health Plan
<b>Deductibles</b>	In-Network \$100 Individual / \$200 Family	In-Network \$2,000 Individual / \$4,000 Family
<b>Employee contributions</b>	Out-of-Network \$200 Individual / \$400 Family	Out-of-Network \$4,000 Individual / \$8,000 Family
	Employee Contribution – 5% (<10% of total plan costs)	Employee Contribution – 13% (~25% of total plan costs)
	Fully insured plan	Self-funded plan - savings of \$2.4 million by moving to self-funding
<b>Pension Benefits (WRS)</b>	WRS – 100% district funded	WRS – 50% employee funded (50% District funding required)
<b>District-level Retiree Health Benefits</b>	Defined benefit plan with up to 10 years of health benefits equivalent to active plan	No new retirees on health plan since 2013  Defined contribution plan with TSA funding at retirement with 20 years of service
<b>Number of Employee Unions</b>	5	0
<b>Total Expenditures (Fd 10)</b>	\$49,200,216	\$51,284,028 (2021-22 unaudited)