



PORT WASHINGTON-SAUKVILLE SCHOOL DISTRICT
We educate all children to reach their greatest potential.

**PORT WASHINGTON-SAUKVILLE SCHOOL DISTRICT
2023-2024 BUDGET HEARING**

MONDAY, OCTOBER 23, 2023



BUDGET HEARING

1. Introduction
2. Initiatives and goals
3. Considerations and impacts
4. Budget overview
 - a. Budget and property tax overview
 - b. Revenue limit
 - c. Tax levy distribution
 - d. Fund overview
5. Revenue and Expenditure Overview
 - a. Public notice

FUNDING TO SUPPORT OUR MISSION AND STRATEGIC GOALS

1. Strategic planning and vision process
 - a. Pulse survey conducted in 2022
 - i. [Results of Survey](#)
 - b. Hosted feedback sessions on the visioning process and dig deeper into the common themes
 - c. Established timeline for vision process
 - i. [Vision Process Timeline](#)
 - d. Created a first rendition of a “Portrait of a PWSSD Student”
 - e. Hosted another round of feedback sessions on the vision
 - f. Next steps
 - i. Communicate the end result and set specific goals to accomplish each area within the vision
 - ii. Focus areas include Learning and Academics; Finance and Operations; Safe and Healthy Schools; Engagement and Communication

2. District success

- a. [School Continuous Improvement Plan \(SCIP\)](#)

The SCIP is an annual plan that defines what the district and each school will continue to improve. This guides professional development and ongoing feedback in order to take our practice and performance to the next level during the coming academic year. This plan defines how the school will work on implementing the District’s theory of action to meet specific focus areas via targeted action steps to meet specific goals designed to leverage student growth. Each SCIP will include work that centers around:

- a. All-inclusive Tier 1 instructional practices which will be supported with the following overarching themes;
 - b. Leveraging PLC (Professional Learning Communities) and GLEAM (Grade-Level, Engaging, Affirming and Meaningful) work
 - c. Common learning walk tool
 - d. Need to understand grade level standards
 - e. Productive mindsets
 - f. Scaffolds as supports vs. remediation (productive struggle)
 - g. Power of building background knowledge
 - h. District wide community norms (common language)
 - i. Communicating and building knowledge in the community, board and all parents
 - j. Building relationships and being responsive to a culture of inclusiveness
 - k. Building Leadership Team (BLT) will work with administrators to review data, assist in the growth of our learning targets and review outcomes throughout the year

3. [Description and specifics about BLT](#)

- a. Support and encourage teachers and staff
 - i. Visibility and proactive communication; utilize various methods of communication to provide background knowledge and updates to all staff
 - ii. Support
 - 1. Long term substitutes at each building
 - 2. Enhance and elevate the HR Sub-committee; more frequent meetings; more robust agendas and opportunities to make changes for the betterment of all staff
 - 3. Culture survey conducted in 2023 and ongoing for trend data
- b. General support
 - i. Training PBIS modules and tools
 - ii. Technology Coaches for new learning management and student information system implementations
- c. Communications and marketing audit
 - i. A plan to improve the website and internal and external communications with staff and stakeholders.
 - ii. Strategic planning initiatives that incorporate the communications plan that will provide a more transparent process and open dialogue. This includes incorporating the district-wide committee, operations committee; and curriculum and student services committee.
- d. Community connections with local and regional business partners.
 - i. Partner with businesses and conduct information sessions to learn about the great work we are doing in the area.
 - ii. Partner more frequently with local municipalities to improve infrastructure, financial stewardship and ongoing business relationships.
- e. Human resources processes and procedures
 - i. Detailed plans on expectations and guidelines for hiring practices, insurance/payroll/benefit procedures, FMLA and employee feedback/positive culture-building initiatives.
 - ii. Provide timely, accurate, and real feedback as it relates to human resource topics.

CONSIDERATIONS AND IMPACTS

1. General Information
 - a. The District did NOT short term borrow for the 2022-2023 school year
 - b. The budget factors a 11.4% increase in equalized value
 - c. The budget factors the \$325 increase to per member aid within the revenue limit
 - d. The budget factors generalized aid (state aid) remains neutral and local taxes remain about the same
 - e. Mil rate decreases by \$0.80 to \$7.21 from \$8.00 in 2022-2023
 - f. This factors nearly all the projected ESSER to be used by the deadline of 24-25 fiscal year
2. Impacts to the budget:
 - a. At least a 4% increase across the board for all staff as well as the lane changes for teaching staff for graduate course movement
 - b. A \$1,081,034 voucher payment
 - c. A 0% increase in health insurance costs
 - i. Shift to self-funded to capture a potential savings and more control of a healthcare plan
 - d. Increase in cost for items and services
 - e. Capital projects:
 - i. Wifi upgrade for about \$300,000 but e-rate will reimburse 50%
 - ii. Major capital projects planning is underway
3. Considerations and future outlook
 - a. The district placed additional attention on health insurance initiatives to lower the health insurance rates for 2022-2023 into 2023-2024 which was stated in the last budget hearing
 - b. ESSER II final claims will be made by the end of December. ESSER III total of \$1,531,041 to be claimed by September 2024
 - c. Enrollment changes, 3-year average of steady enrollment with a slight increase based on initial 4k numbers this year
 - d. Private school vouchers increasing
 - e. Transfer out to other districts is higher than transfer in but steady from year to year
4. Inflation and CPI
 - a. Inflation on products and services increasing
 - b. Statewide survey was conducted and on average schools plan on providing a 4-4.7%% increase to all groups of employees. This budget aligns with this.
 - c. CPI predictions for July 3.18% and August 3.67%

THE 2022-2023 BUDGET OVERVIEW

Budget Overview and Explanation

The school district's budget for the General Fund 10, Debt Service Funds 38 & 39 and the Community Service Fund 80 is \$37,428,006.73.

The budget calls for an estimated tax levy of \$18,096,560 and an equalized mill rate per thousand of \$7.21. This is a predicted mill rate decrease for 2023-24 of almost 10%. Property values are determined by the Wisconsin Department of Revenue and the overall percent increase is 11.4%.

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.

TAX BILL EXPLANATION AND OVERVIEW

Please inform treasurer of address changes.

ASSESSED VALUE LAND 63,300	ASSESSED VALUE IMPROVEMENTS 53,900	TOTAL ASSESSED VALUE 117,200 A	AVERAGE ASSMT. RATIO 0.805067762	NET ASSESSED VALUE RATE 0.01911960 <small>(Does NOT reflect credits)</small>	NET PROPERTY TAX 2021.14 Recycling Fee 38.23
ESTIMATED FAIR MARKET VALUE LAND 78,600	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS 67,000	TOTAL ESTIMATED FAIR MARKET VALUE 145,600	<input type="checkbox"/> A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit 234.67 C	
TAXING JURISDICTION	2019 EST. STATE AIDS ALLOCATED TAX DIST.	2020 EST. STATE AIDS ALLOCATED TAX DIST.	2019 NET TAX	2020 NET TAX	% TAX CHANGE
STATE OF WISCONSIN	0	0	0.00	0.00	
OZAUKEE COUNTY	286,490	310,032	239.27	231.92	-3.1%
CITY PORT WASHINGTON	3,447,398	3,429,768	786.21	774.06	-1.5%
SCHOOL #4515	9,710,691	11,074,692	1,114.45	1,067.71 D	-4.2%
TECH SCHOOL	1,073,108	1,079,188	166.36	167.12	0.5%
TOTAL	14,517,687	15,893,680	2,306.29	2,240.81	-2.8%
FIRST DOLLAR CREDIT			-68.24	-63.66	-6.7%
LOTTERY AND GAMING CREDIT			-189.35	-156.01	-17.6%
NET PROPERTY TAX			2,048.70	2,021.14	-1.3%

TOTAL DUE: \$2,059.37
FOR FULL PAYMENT, PAY TO LOCAL TREASURER BY:
JANUARY 31, 2021

Warning: if not paid by due dates, installment option is lost and total tax is delinquent subject to interest and, if applicable, penalty. Failure to pay on time. See reverse.

FOR INFORMATION PURPOSES ONLY - Voter Approved Temporary Tax Increases						
Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends	Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property
SCHOOL #4515	2,384,222	294.85	2039			



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REVENUE LIMIT WORKSHEET OVERVIEW

DISTRICT:		Part Washington-Saukville		4515	2023-2024 Revenue Limit Worksheet	
DATA AS OF 10/19/2023 8:45 AM						
Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 22-23 Revenue Limit						
2022-23 General Aid Certification (22-23 Line 12A, src 621)	+		16,418,933			
2022-23 Hi Pov Aid (22-23 Line 12B, Src 628)	+		0			
2022-23 Computer Aid Received (22-23 Line 12C, Src 691)	+		55,449			
2022-23 Aid for Exempt Personal Property (22-23 Line 12D, Src 691)	+		61,695			
2022-23 Fnd 10 Levy Cert (22-23 Line 14A, Levy 10 Src 211)	+		11,672,758			
2022-23 Fnd 38 Levy Cert (22-23 Line 14B, Levy 38 Src 211)	+		0			
2022-23 Fnd 41 Levy Cert (22-23 Line 14C, Levy 41 Src 211)	+		0			
2022-23 Aid Penalty for Over Levy (22-23 FINAL Rev Lim, June 2023)	-		0			
2022-23 Total Levy for All Levied Non-Recurring Exemptions*	-		1,615,308			
NET 2023-24 Base Revenue Built from 2022-23 Data (Line 1) =			26,593,587			
*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expend, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)						
September & Summer FTE Membership Averages						
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.						
Line 2: Base Avg: ((20+ .4ss)+(21+ .4ss)+(22+ .4ss)) / 3 =					2,519	
		2020	2021	2022		
Summer FTE:		16	74	87		
% (40,40,40)		6	30	35		
Sept FTE:		2,471	2,544	2,472		
New ICS - Independent		0.00	0.00	0.00		
Charter Schools FTE						
Total FTE		2,477	2,574	2,507		
Line 6: Curr Avg: ((21+ .4ss)+(22+ .4ss)+(23+ .4ss)) / 3 =					2,515	
		2021	2022	2023		
Summer FTE:		74	87	95		
% (40,40,40)		30	35	38		
Sept FTE:		2,544	2,472	2,425		
New ICS - Independent		0.00	0.00	0.00		
Charter Schools FTE						
Total FTE		2,574	2,507	2,463		
The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2023:						
					2,515	
Line 10B: Declining Enrollment Exemption =					44,000	
Average FTE Loss (Line 2 - Line 6, if > 0)					4	
X 1.00 =					4	
X (Line 5, Maximum 2023-2024 Revenue per Memb) =					11,000.00	
Non-Recurring Exemption Amount:					44,000	
Fall 2023 Property Values						
2023 TIF-Out Tax Apportionment Equalized Valuation					2,511,621,868	
CELL COLOR KEY: Auto-Calc					DPI Data	
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue					District-Entered	
Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.						
1.	2023-24 Base Revenue (Funds 10, 38, 41)	(from left)	26,593,587			
2.	Base Sept Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	2,519			
3.	2023-24 Base Revenue Per Member (Ln 1 / Ln 2)	(with cents)	10,557.20			
4.	2023-24 Per Member Change (A+B)		442.80			
	2023-24 Low Revenue Ceiling per s. 121.905(1):		11,000.00			
A.	Allowed Per-Member Change for 23-24		325.00			
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT < 0		117.80			
C.	Value of the CCDEB (23-24 DPI Computed-CCDEB Dists only)		0.00			
5.	2023-24 Maximum Revenue / Member (Ln 3 + Ln 4)		11,000.00			
6.	Current Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left)	2,515			
7.	2023-24 Rev Limit, No Exemptions (Ln 7A + Ln 7B)	(rounded)	27,665,000			
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		27,665,000			
B.	Hold Harmless Non-Recurring Exemption		0			
8.	Total 2023-24 Recurring Exemptions (A+B+C+D+E)	(rounded)	0			
A.	Prior Year Carryover		0			
B.	Transfer of Service		0			
C.	Transfer of Territory/Other Reorg (if negative, include sign)		0			
D.	Federal Impact Aid Loss (2021-22 to 2022-23)		0			
E.	Recurring Referenda to Exceed (If 2023-24 is first year)		0			
9.	2023-24 Limit with Recurring Exemptions (Ln 7 + Ln 8)		27,665,000			
10.	Total 2023-24 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		1,139,142			
A.	Non-Recurring Referenda to Exceed 2023-24 Limit		0			
B.	Declining Enrollment Exemption for 2023-24 (from left)		44,000			
C.	Energy Efficiency Net Exemption for 2023-24 (see pg 4 for details)		0			
D.	Adjustment for Refunded or Rescinded Taxes, 2023-24		995			
E.	Prior Year Open Enrollment (uncounted pupil(s))		13,113			
F.	Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0			
G.	Other Adjustments (Fund 39 Bal Transfer)		0			
H.	WPCP and RPCP Private School Voucher Aid Deduction		740,162			
I.	SNSP Private School Voucher Aid Deduction		340,872			
11.	2023-24 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		28,804,142			
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		17,097,582			
A.	2023-24 OCT 15 CERT OF GENERAL AID		16,980,438			
B.	State Aid to High Poverty Districts (\$0 per 2023 Act 19)		0			
C.	State Aid for Exempt Computers (Source 691)		55,449			
D.	State Aid for Exempt Personal Property (Source 691)		61,695			
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.						
13.	Allowable Limited Revenue: (Line 11 - Line 12)		11,706,560			
(10, 38, 41 Levies)						
14.	Total Limited Revenue To Be Used (A+B+C)	Not > line 13	11,706,560			
Entries Required Below: Enter amnts needed by purpose and fund:						
A.	Gen Operations: Fnd 10 Src 211		11,706,560			(Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fund 38 Src 211		0			(to Budget Rpt)
C.	Capital Exp, Annual Meeting Approved: Fund 41 Src 211		0			(to Budget Rpt)
15.	Total Revenue from Other Levies (A+B+C+D)		6,390,000			
A.	Referendum Approved Debt (Fund 39 Debt-Src 211)		6,000,000			
B.	Community Services (Fund 80 Src 211)		390,000			(to Budget Rpt)
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)		0			(to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only		0			(to Budget Rpt)
16.	Total Fall, 2023 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		18,096,560			
<i>Line 16 is the total levy to be apportioned in the FY-401.</i>						
					Levy Rate =	0.00720513
Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.						

TAX LEVY DISTRIBUTION OVERVIEW

2023-2024 TAX LEVY DISTRIBUTION PORT WASHINGTON-SAUKVILLE SCHOOLS

MUNICIPALITY	2023 Values	PERCENT OF DISTRICT	GENERAL FUND	REFERENDUM DEBT SERVICE	ENERGY SAVINGS DEBT SERVICE	COMMUNITY SERVICE	Tax Chargebacks	2023-2024 TOTAL LEVY
CITY OF PORT WASHINGTON	\$1,532,577,180	61.02%	\$7,143,275	\$3,661,165	\$0	\$237,976	\$0	\$11,042,417
TOWN OF PORT WASHINGTON	\$317,347,600	12.64%	\$1,479,143	\$758,110	\$0	\$49,277	\$0	\$2,286,530
TOWN OF GRAFTON	\$47,045,797	1.87%	\$219,278	\$112,387	\$0	\$7,305	\$0	\$338,971
TOWN OF SAUKVILLE	\$38,619,375	1.54%	\$180,003	\$92,258	\$0	\$5,997	\$0	\$278,258
VILLAGE OF SAUKVILLE	\$576,031,916	22.93%	\$2,684,860	\$1,376,080	\$0	\$89,445	\$0	\$4,150,384
TOTALS	\$2,511,621,868	100.00%	\$11,706,560	\$6,000,000	\$0	\$390,000	\$0	\$18,096,560

2%

TAX LEVY STATISTICS

	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-2022	2022-2023	2023-2024
GENERAL FUND LEVY	\$14,306,951	\$13,528,031	\$13,611,984	\$12,960,515	\$13,421,220	\$12,783,941	\$13,347,971	\$11,672,758	\$11,706,560
TAX CHARGE BACKS	\$0	\$3,860	\$4,691	\$0	\$0	\$0	\$2,102	\$0	\$0
DEBT SERVICE LEVY (Referendum)	\$1,070,000	\$2,018,015	\$2,542,039	\$3,211,488	\$3,374,398	\$3,954,728	\$3,875,728	\$6,000,000	\$6,000,000
DEBT SERVICE LEVY (Capital Energy Proj.)	\$171,849	\$170,130	\$173,380	\$173,544	\$176,953	\$179,692	\$174,434	\$0	\$0
COMMUNITY SERVICE LEVY	\$252,411	\$232,000	\$232,000	\$232,000	\$232,000	\$247,580	\$383,593	\$375,000	\$390,000
TOTAL TAX LEVY	\$15,801,211	\$15,952,036	\$16,564,094	\$16,577,547	\$17,204,571	\$17,165,941	\$17,783,828	\$18,047,758	\$18,096,560
TAX LEVY INCREASE/(DECR)	\$2,050,885	\$150,825	\$612,058	\$13,453	\$627,024	(\$38,630)	\$617,888	\$263,930	\$48,802
TAX LEVY % INCREASE/-DECR.	14.92%	0.95%	3.84%	0.08%	3.78%	-0.22%	3.60%	1.48%	0.27%
EQUALIZED VALUE	\$1,504,079,419	\$1,564,354,109	\$1,598,016,234	\$1,705,872,332	\$1,789,970,741	\$1,914,480,129	\$2,055,858,761	\$2,254,628,853	\$2,511,621,868
EQUALIZED VALUE INCREASE	\$12,705,010	\$60,274,690	\$33,662,125	\$107,856,098	\$84,098,409	\$124,509,388	\$141,378,632	\$198,770,092	\$256,993,015
EQUAL. VALUE % INCREASE	0.85%	4.01%	2.15%	6.75%	4.93%	6.96%	7.38%	9.67%	11.40%
MILL RATE	0.010506	0.010197	0.010365	0.009718	0.009612	0.008966	0.008650	0.008005	0.007205
MILL RATE PER \$1000 OF VALUE	\$10.50557	\$10.19720	\$10.36541	\$9.71793	\$9.61165	\$8.96637	\$8.65032	\$8.00476	\$7.20513
MILL RATE INCREASE/(DECR.)	\$1.29	(\$0.31)	\$0.17	(\$0.65)	(\$0.11)	(\$0.65)	(\$0.32)	(\$0.65)	(\$0.80)
TAX INC/(DEC), \$200000 HOME	\$224.99	(\$53.96)	\$29.44	(\$113.31)	(\$18.60)	(\$112.92)	(\$55.31)	(\$129.11)	(\$159.93)
TAX INC, \$200,000 HOME	\$240.65	\$17.55	\$68.47	\$1.47	\$64.32	(\$3.78)	\$56.48	\$25.68	\$4.33
MILL RATE % INCR./-DECR.	13.94%	-2.94%	1.65%	-6.25%	-1.09%	-6.71%	-3.52%	-7.46%	-9.99%

FUND TERMINOLOGY OVERVIEW

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.

THE 2023-2024 BUDGET OVERVIEW BY FUNCTION

TO THE ELECTORS OF THE PORT WASHINGTON-SAUKVILLE SCHOOL DISTRICT

NOTICE OF THE 2023-24 BUDGET AS REQUIRED BY SECTION 65.90 WISC. STATS. ALL ACCOUNTS ARE USED IN THE MANNER PRESCRIBED BY THE WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION WHICH IS A MODIFIED ACCRUAL BASIS OF ACCOUNTING. ON JUNE 26, 2023 COPIES OF THE DETAILED BUDGET ARE AVAILABLE FOR REVIEW. THE PUBLIC HEARING ON THE SCHOOL DISTRICT BUDGET WILL BE HELD ON MONDAY, OCTOBER 23, 2023 AT 6:00 P.M. IN THE LIGHTNING ROOM AT THE HIGH SCHOOL LOCATED AT 427 JACKSON ST., PORT WASHINGTON, WI 53074

YVONNE KLOTZ DATED THIS **OCTOBER 23, 2023**

FUND 10- GENERAL FUND	ACTUAL 2021-22	ACTUAL 2022-23	BUDGET 2023-24
BEGINNING FUND BALANCE	\$6,927,608.45	\$6,765,449.82	\$6,342,979.14
RESIDUAL EQUITY TRANSFER IN (OUT)	(\$162,158.63)	(\$422,470.68)	(\$196,334.33)
ENDING FUND BALANCE	\$6,765,449.82	\$6,342,979.14	\$6,146,644.81

REVENUES & OTHER FINANCING SOURCES			
OPERATING TRANSFER-IN (SOURCE 100)	\$0.00	\$0.00	\$0.00
LOCAL SOURCES (SOURCE 200)	\$13,866,217.75	\$12,214,812.80	\$12,456,883.00
INTERDISTRICT SOURCES (SOURCE 300+400)	\$1,370,462.00	\$1,419,323.00	\$1,419,323.00
INTERMEDIATE SOURCES (SOURCE 500)	\$12,776.70	\$17,944.04	\$10,000.00
STATE SOURCES (SOURCE 600)	\$16,367,965.27	\$18,653,238.06	\$18,649,888.40
FEDERAL SOURCES (SOURCE 700)	\$1,359,161.32	\$891,158.89	\$1,370,000.00
OTHER SOURCES (SOURCE 800+900)	\$130,591.11	\$72,978.54	\$125,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	\$33,107,174.15	\$33,269,455.33	\$34,031,094.40
EXPENDITURES & OTHER FINANCING USES			
INSTRUCTION (FUNCTION 100 000)	\$16,577,648.07	\$16,039,557.46	\$16,998,053.49
SUPPORT SERVICES (FUNCTION 200 000)	\$10,079,331.68	\$10,355,352.79	\$10,475,265.80
NON-PROGRAM TRANSACTIONS (FUNCTION 400 000)	\$6,612,353.03	\$7,297,015.76	\$6,754,109.44
TOTAL EXPENDITURES & OTHER FINANCING USES	\$33,269,332.78	\$33,691,926.01	\$34,227,428.73

THE 2023-2024 BUDGET OVERVIEW, CONTINUED

FUND 21 - SPECIAL REVENUE TRUST FUND	ACTUAL 2021-22	ACTUAL 2022-23	BUDGET 2023-24
BEGINNING FUND BALANCE	\$493,466.29	\$586,229.67	\$566,579.61
ENDING FUND BALANCE	\$586,229.67	\$566,579.61	\$566,579.61
REVENUES & OTHER FINANCING SOURCES	\$455,023.89	\$476,088.62	\$250,000.00
EXPENDITURES & OTHER FINANCING USES	\$362,260.51	\$495,738.68	\$250,000.00

FUND 27 - SPECIAL EDUCATION FUND	ACTUAL 2021-22	ACTUAL 2022-23	BUDGET 2023-24
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE	\$0.00	\$0.00	\$0.00
REVENUES & OTHER FINANCING SOURCES	\$6,395,977.44	\$6,845,126.21	\$7,187,382.52
EXPENDITURES & OTHER FINANCING USES	\$6,395,977.44	\$6,845,126.21	\$7,187,382.52

FUND 38 - NON-REFERENDUM DEBT SERVICE FUND	ACTUAL 2021-22	ACTUAL 2022-23	BUDGET 2023-24
BEGINNING FUND BALANCE	\$315.97	\$330.03	\$338.15
RESIDUAL EQUITY TRANSFER IN (OUT)	\$0.00	\$8.12	\$0.00
ENDING FUND BALANCE	\$330.03	\$338.15	(\$0.00)
REVENUES & OTHER FINANCING SOURCES	\$434,349.06	\$236,903.12	\$0.00
EXPENDITURES & OTHER FINANCING USES	\$434,335.00	\$236,895.00	\$338.15

FUND 39 - REFERENDUM DEBT SERVICE FUND	ACTUAL 2021-22	ACTUAL 2022-23	BUDGET 2023-24
BEGINNING FUND BALANCE	\$1,773,644.26	\$2,453,670.27	\$5,413,634.90
RESIDUAL EQUITY TRANSFER IN (OUT)	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE	\$2,453,670.27	\$5,413,634.90	\$8,213,056.90
REVENUES & OTHER FINANCING SOURCES	\$3,878,253.51	\$6,158,192.63	\$6,000,000.00
EXPENDITURES & OTHER FINANCING USES	\$3,198,227.50	\$3,198,228.00	\$3,200,578.00
FUND 42 - OTHER CAPITAL PROJECTS FUND	ACTUAL 2021-22	ACTUAL 2022-23	BUDGET 2023-24
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

THE 2023-2024 BUDGET OVERVIEW, CONTINUED

FUND 43 - REFERENDUM BLDG CAPITAL PROJECTS	ACTUAL 2021-22	ACTUAL 2022-23	BUDGET 2023-24
BEGINNING FUND BALANCE	\$177,537.44	\$174,964.49	\$179,931.98
RESIDUAL EQUITY TRANSFER (OUT)	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE	\$174,964.49	\$179,931.98	\$4,967.49
REVENUES & OTHER FINANCING SOURCES	\$282.05	\$6,429.99	\$0.00
EXPENDITURES & OTHER FINANCING USES	\$2,855.00	\$1,462.50	\$174,964.49

FUND 46 - LONG-TERM CAPITAL IMPROVEMENT TRUST	ACTUAL 2021-22	ACTUAL 2022-23	BUDGET 2023-24
BEGINNING FUND BALANCE	\$313,472.73	\$313,779.97	\$324,522.55
RESIDUAL EQUITY TRANSFER (OUT)	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE	\$313,779.97	\$324,522.55	\$334,522.55
REVENUES & OTHER FINANCING SOURCES	\$307.24	\$10,742.58	\$10,000.00
EXPENDITURES & OTHER FINANCING USES	\$0.00	\$0.00	\$0.00

FUND 50 - FOOD SERVICE FUND	ACTUAL 2021-22	ACTUAL 2022-23	BUDGET 2023-24
BEGINNING FUND BALANCE	\$180,619.10	\$790,742.26	\$976,689.26
RESIDUAL EQUITY TRANSFER (OUT)	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE	\$790,742.26	\$976,689.26	\$628,189.26
REVENUES & OTHER FINANCING SOURCES	\$1,659,157.24	\$1,268,693.29	\$1,265,100.00
EXPENDITURES & OTHER FINANCING USES	\$1,049,034.08	\$1,082,746.29	\$1,613,600.00

FUND 80 - COMMUNITY SERVICE FUND	ACTUAL 2021-22	ACTUAL 2022-23	BUDGET 2023-24
BEGINNING FUND BALANCE	\$55,732.05	\$144,205.02	\$142,985.57
RESIDUAL EQUITY TRANSFER IN (OUT)	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE	\$144,205.02	\$142,985.57	\$96,985.57
REVENUES & OTHER FINANCING SOURCES	\$395,857.00	\$394,437.85	\$409,000.00
EXPENDITURES & OTHER FINANCING USES	\$307,384.03	\$395,657.30	\$455,000.00

THE 2023-2024 BUDGET OVERVIEW, CONTINUED

FUND 95-PACKAGE/COOPERATIVE PROGRAM	ACTUAL 2021-22	ACTUAL 2022-23	BUDGET 2023-24
BEGINNING FUND BALANCE	\$0.00	\$0.00	\$0.00
ENDING FUND BALANCE	\$0.00	\$0.00	\$0.00
REVENUES & OTHER FINANCING SOURCES	\$128,389.33	\$108,619.70	\$120,000.00
EXPENDITURES & OTHER FINANCING USES	\$128,389.33	\$108,619.70	\$120,000.00

NET TOTAL EXPENDITURES & OTHER FINANCING USES

ALL FUNDS	ACTUAL 2021-22	ACTUAL 2022-23	BUDGET 2023-24
GROSS TOTAL EXPENDITURES--ALL FUNDS	\$44,860,444.89	\$46,054,937.19	\$47,229,291.89
LESS: INTERFUND TRANSFERS (SOURCE 100) and PAYMENTS (OBJECT 800)--ALL FUNDS	\$4,314,565.50	\$4,728,951.28	\$4,491,265.00
NET TOTAL EXPENDITURES (Non-Referendum Expenditures)	\$40,545,879.39	\$41,325,985.91	\$42,738,026.89
PERCENTAGE INCREASE- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	2.95%	1.92%	3.42%

PROPOSED PROPERTY TAX LEVY

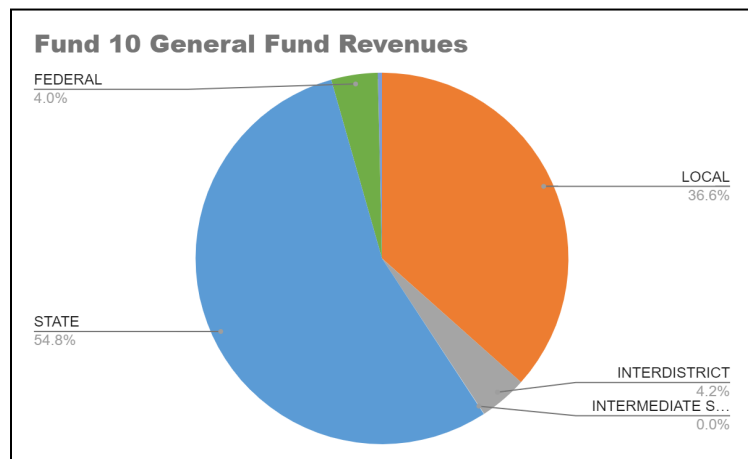
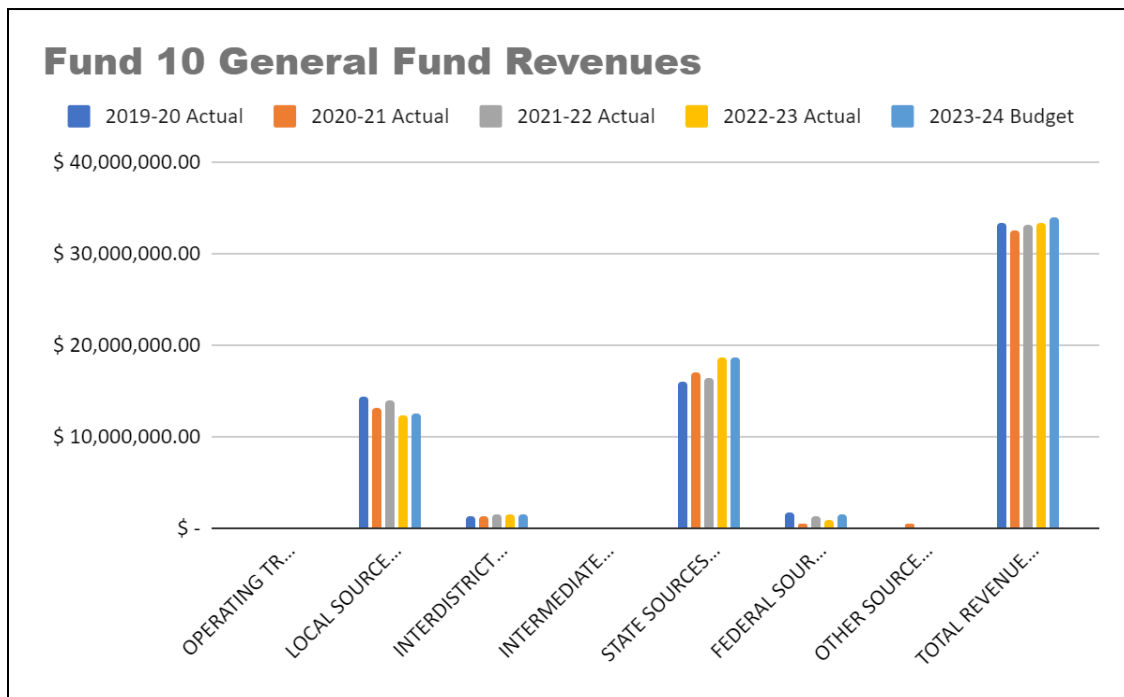
FUND	ACTUAL 2020-21	ACTUAL 2022-23	BUDGET 2023-24
GENERAL FUND	\$13,347,971.00	\$11,672,758.00	\$11,706,560.00
TAX CHARGE BACKS	\$2,102.19	\$0.00	\$0.00
REFERENDUM DEBT SERVICE FUND	\$3,875,728.00	\$6,000,000.00	\$6,000,000.00
ENERGY SAVINGS CAPITAL IMPROVEMENTS DEBT SERVICE FUND	\$174,434.00	\$0.00	\$0.00
COMMUNITY SERVICES FUND	\$383,593.00	\$375,000.00	\$409,000.00
TOTAL SCHOOL LEVY	\$17,783,828.19	\$18,047,758.00	\$18,115,560.00
PERCENTAGE INCREASE/-DECREASE: TOTAL LEVY FROM PREVIOUS YEAR	3.60%	1.48%	0.38%

Addendum: Revenue Limit Exemption for Energy Conservation s.121.91(4)(0)1.

The Port Washington-Saukville School District does not estimate taxing authority to exceed the revenue limit on a non-recurring basis .

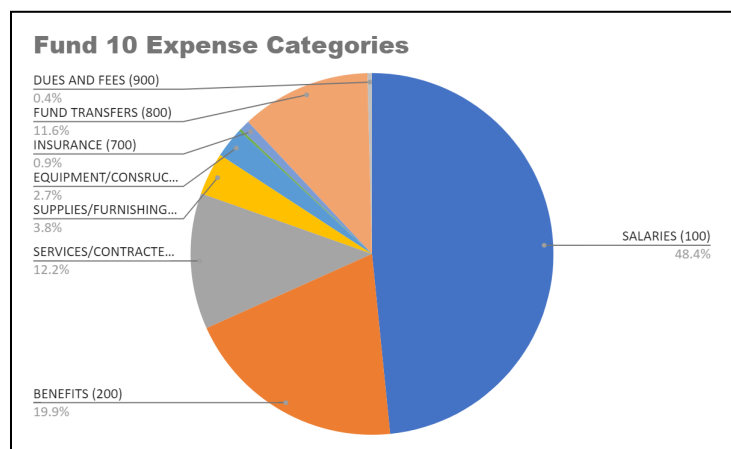
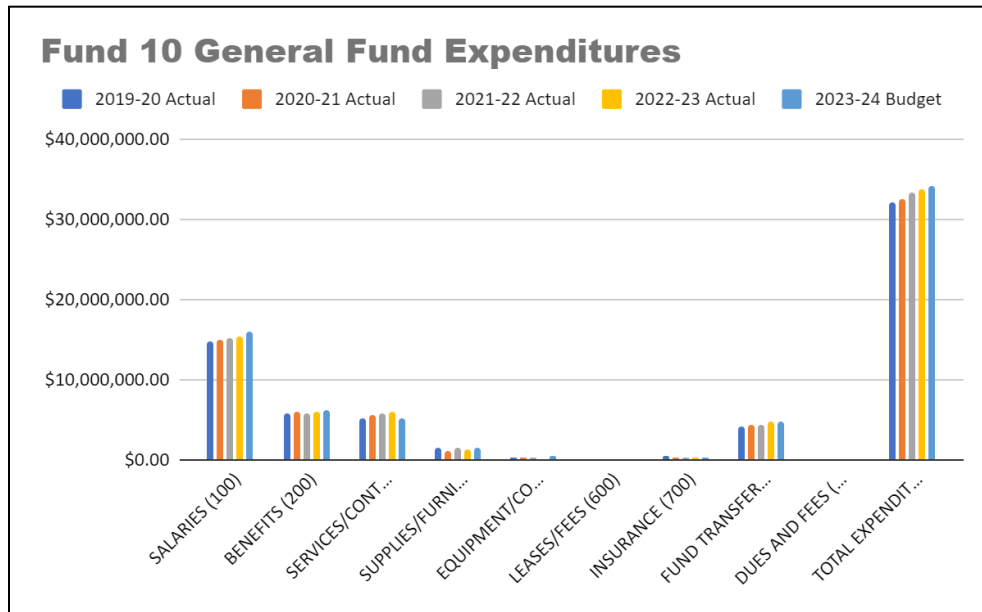
FUND 10 REVENUES

FUND 10 General Fund Revenues					
FUND 10 General Fund Revenues	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
REVENUES & OTHER FINANCING SOURCES					
OPERATING TRANSFER-IN (100)	\$ -	\$ -	\$ -	\$ -	\$ -
LOCAL SOURCES (200)	\$ 14,261,122.00	\$ 13,131,139.16	\$ 13,866,217.75	\$ 12,214,812.80	\$ 12,456,883.00
INTERDISTRICT SOURCES (300+400)	\$ 1,356,960.00	\$ 1,322,874.00	\$ 1,370,462.00	\$ 1,419,323.00	\$ 1,419,323.00
INTERMEDIATE SOURCES (500)	\$ 11,000.00	\$ 16,251.48	\$ 12,776.70	\$ 17,944.04	\$ 10,000.00
STATE SOURCES (600)	\$ 15,983,943.00	\$ 17,082,467.79	\$ 16,367,965.27	\$ 18,653,238.06	\$ 18,649,888.40
FEDERAL SOURCES (700)	\$ 1,588,873.00	\$ 508,369.95	\$ 1,359,161.32	\$ 891,158.89	\$ 1,370,000.00
OTHER SOURCES (800+900)	\$ 116,500.00	\$ 351,911.73	\$ 130,591.11	\$ 72,978.54	\$ 125,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	\$ 33,318,398.00	\$ 32,413,014.11	\$ 33,107,174.15	\$ 33,269,455.33	\$ 34,031,094.40



FUND 10 EXPENDITURES

FUND 10 General Fund Expenditures					
FUND 10 General Fund Revenues	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
EXPENDITURES					
SALARIES (100)	\$14,654,148.95	\$14,907,111.20	\$15,180,185.92	\$15,444,083.95	\$16,061,848.00
BENEFITS (200)	\$5,785,706.65	\$6,029,114.36	\$5,850,228.46	\$5,939,065.28	\$6,103,502.00
SERVICES/CONTRACTED (300)	\$5,232,326.48	\$5,453,233.64	\$5,788,181.71	\$5,980,799.13	\$5,234,677.00
SUPPLIES/FURNISHINGS (400)	\$1,490,822.20	\$1,127,370.53	\$1,549,876.73	\$1,169,004.48	\$1,435,815.47
EQUIPMENT/CONSRUCTION (500)	\$281,655.38	\$336,768.72	\$150,617.00	\$31,444.78	\$348,969.29
LEASES/FEES (600)	\$3,372.80	\$3,625.00	\$3,533.33	\$1,900.00	\$3,500.00
INSURANCE (700)	\$340,288.05	\$279,365.57	\$264,239.78	\$287,544.00	\$300,000.00
FUND TRANSFERS (800)	\$4,194,729.59	\$4,219,063.05	\$4,380,775.86	\$4,726,049.66	\$4,639,116.97
DUES AND FEES (900)	\$90,144.72	\$65,377.27	\$101,693.99	\$112,034.73	\$100,000.00
TOTAL EXPENDITURES	\$32,073,194.82	\$32,421,029.34	\$33,269,332.78	\$33,691,926.01	\$34,227,428.73



FUND 38 OVERVIEW

Fund 38 will be closed, this debt is paid off.

NON-REFERENDUM DEBT SERVICE FUND: REVENUE						
FUND 38	DESCRIPTION	2019-20	2020-21	2021-2022	2022-2023	2023-2024
SOURCE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET
110	TRANSFER FROM GENERAL FUND	\$256,705.00	\$256,265.50	\$259,901.00	\$236,985.00	\$0.00
211	TAXES	\$176,953.00	\$179,692.00	\$174,434.00	\$0.00	\$0.00
280	INTEREST	\$549.43	\$19.32	\$14.06	\$8.12	\$0.00
699	DEBT RETIREMENT REFINANCING FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
873	LONG TERM LOAN PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
875	LONG TERM BOND PROCEEDS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
968	DEBT PREMIUM AND ACC INTEREST	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	GRAND TOTAL	\$434,207.43	\$435,976.82	\$434,349.06	\$236,993.12	\$0.00

NON-REFERENDUM DEBT SERVICE FUND: EXPENDITURE						
FUND 38	DESCRIPTION	2019-20	2020-21	2021-22	2022-23	2023-24
OBJECT		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET
673	LONG TERM LOANS-PRINCIPAL	\$190,000.00	\$195,000.00	\$195,000.00	\$0.00	\$0.00
675	LONG TERM BONDS-PRINCIPAL	\$210,000.00	\$210,000.00	\$215,000.00	\$220,000.00	\$0.00
683	LONG TERM LOANS-INTEREST	\$7,837.50	\$5,557.50	\$2,925.00	\$0.00	\$0.00
685	LONG TERM BONDS-INTEREST	\$28,760.00	\$25,400.00	\$21,410.00	\$16,895.00	\$0.00
693	UNFUNDED BENEFIT PAYOFF	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
840	TRANSFER TO CAPITAL PROJECT FUND	\$0.00	\$0.00	\$0.00	\$0.00	\$338.15
	GRAND TOTAL	\$436,597.50	\$435,957.50	\$434,335.00	\$236,895.00	\$338.15

FUND 39 OVERVIEW

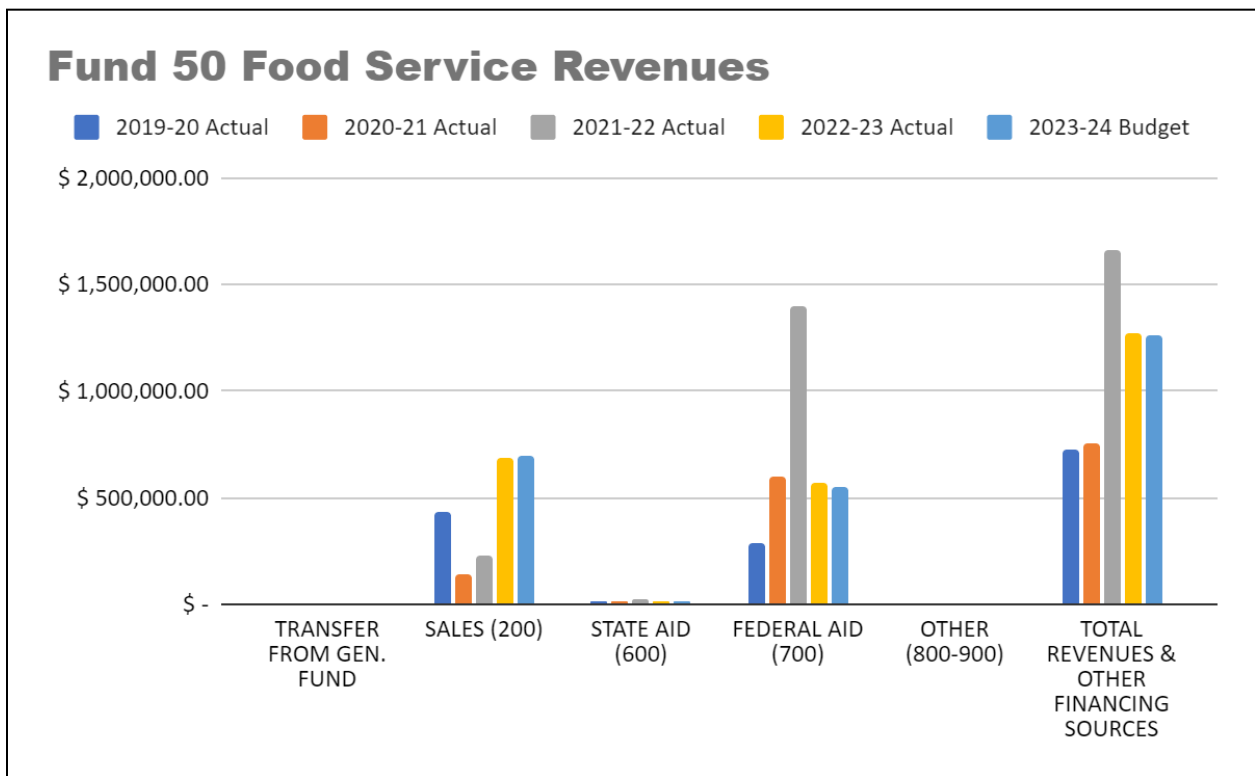
REFERENDUM DEBT SERVICE FUND: REVENUE						
FUND 39	DESCRIPTION	2019-20	2020-21	2021-22	2022-23	2023-24
SOURCE		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET
149	TRANSFER FROM CAPTIAL PROJECTS	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
211	TAXES	\$3,374,398.00	\$3,954,728.00	\$3,875,728.00	\$6,000,000.00	\$6,000,000.00
280	INTEREST	\$23,276.27	\$1,431.52	\$2,525.51	\$158,192.63	\$150,000.00
875	LONG TERM BOND REFINANCE	\$7,410,000.00	\$0.00	\$0.00	\$0.00	\$0.00
879	L/T DEBT INTEREST/REFINANCE	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
968	DEBT PREMIUM/ACC. INTEREST	\$105,063.35	\$0.00	\$0.00	\$0.00	\$0.00
	GRAND TOTAL	\$10,912,737.62	\$3,956,159.52	\$3,878,253.51	\$6,158,192.63	\$6,150,000.00

REFERENDUM DEBT SERVICE FUND: EXPENDITURE						
FUND 39	DESCRIPTION	2019-20	2020-21	2021-22	2022-23	2023-24
OBJECT		ACTUAL	ACTUAL	ACTUAL	ACTUAL	BUDGET
673	LONG TERM LOANS-PRINCIPAL	\$7,750,000.00	\$0.00	\$0.00	\$0.00	\$0.00
675	LONG TERM BONDS-PRINCIPAL	\$1,610,000.00	\$1,635,000.00	\$1,700,000.00	\$1,785,000.00	\$1,875,000.00
683	LONG TERM LOANS-INTEREST	\$96,875.00	\$0.00	\$0.00	\$0.00	\$0.00
685	LONG TERM BONDS-INTEREST	\$1,524,527.93	\$1,541,227.50	\$1,498,227.50	\$1,413,228.00	\$1,325,578.00
690	OTHER LONG TERM DEBT REFI	\$60,732.50	\$0.00	\$0.00	\$0.00	\$0.00
941	DISTRICT DUES AND FEES	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00
	GRAND TOTAL	\$11,042,135.43	\$3,176,227.50	\$3,198,227.50	\$3,198,228.00	\$3,200,578.00

REFERENDUM DEBT SERVICE FUND: TOTAL DEBT OBLIGATION	
2022-23	\$3,198,228.00
2023-24	\$3,200,578.00
2024-25	\$3,203,528.00
2025-37	\$42,040,470.00
TOTAL DEBT, PRINC/INTEREST	\$48,444,576.00
YEARS OF DEBT REMAINING:	15

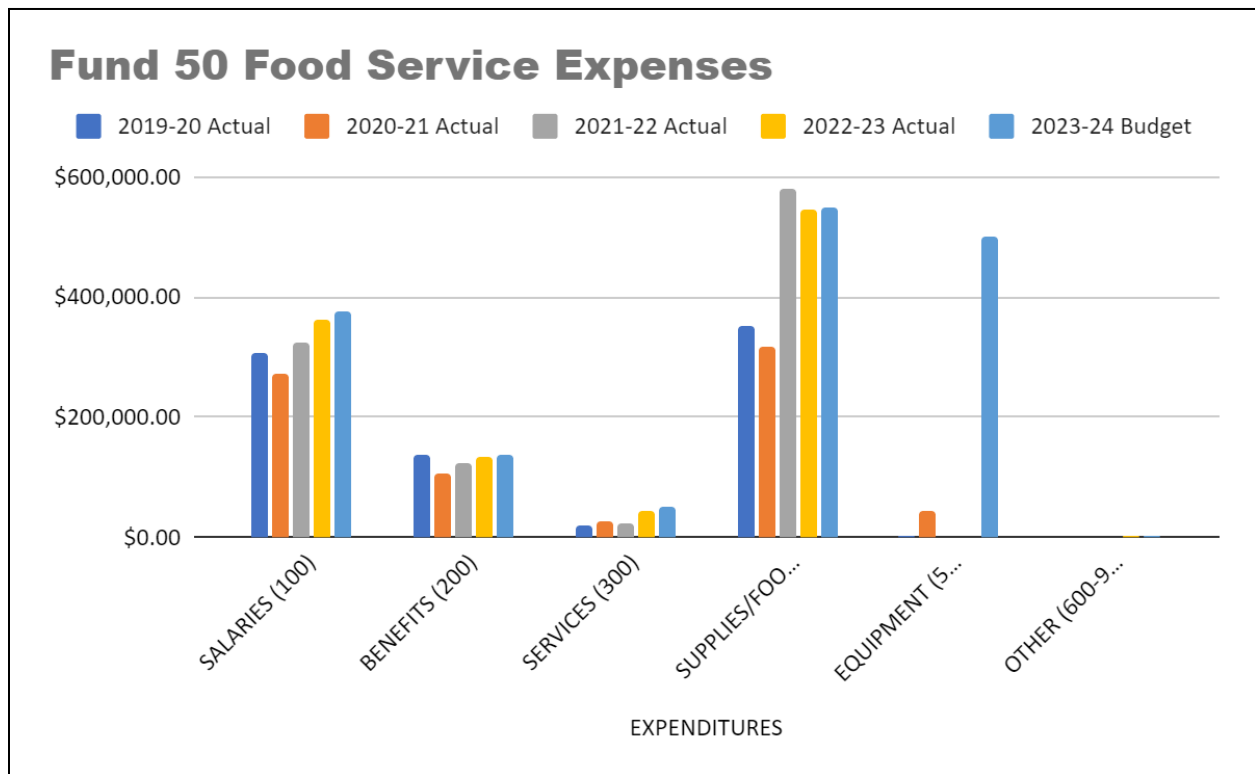
FUND 50 OVERVIEW

FUND 50: Food Service Fund Revenues					
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
REVENUES & OTHER FINANCING SOURCES					
TRANSFER FROM GEN. FUND	\$ -	\$ -	\$ -	\$ -	\$ -
SALES (200)	\$ 435,875.40	\$ 142,612.35	\$ 233,456.77	\$ 688,780.68	\$ 700,000.00
STATE AID (600)	\$ 9,441.73	\$ 9,398.97	\$ 26,372.12	\$ 14,776.02	\$ 15,000.00
FEDERAL AID (700)	\$ 282,953.26	\$ 602,486.44	\$ 1,399,282.40	\$ 564,933.70	\$ 550,000.00
OTHER (800-900)	\$ 83.03	\$ 36.50	\$ 45.95	\$ 202.89	\$ 100.00
TOTAL REVENUES & OTHER FINANCING SOURCES	\$ 728,353.42	\$ 754,534.26	\$ 1,659,157.24	\$ 1,268,693.29	\$ 1,265,100.00



FUND 50 OVERVIEW, CONT'D

FUND 50: Food Service Expenditures					
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
EXPENDITURES					
SALARIES (100)	\$306,399.59	\$271,205.34	\$324,072.09	\$361,036.38	\$375,000.00
BENEFITS (200)	\$138,804.41	\$106,080.20	\$122,695.94	\$133,486.57	\$138,000.00
SERVICES (300)	\$18,476.22	\$25,360.98	\$22,352.58	\$42,159.90	\$50,000.00
SUPPLIES/FOOD (400)	\$350,323.15	\$315,580.14	\$579,772.37	\$545,486.16	\$550,000.00
EQUIPMENT (500)	\$1,396.21	\$42,759.50	\$0.00	\$0.00	\$500,000.00
OTHER (600-900)	\$417.69	\$310.27	\$141.10	\$577.28	\$600.00
TOTAL EXPENDITURES	\$815,817.27	\$761,296.43	\$1,049,034.08	\$1,082,746.29	\$1,613,600.00



FUND 80 OVERVIEW

FUND 80: Community Service Fund Revenues					
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
REVENUES & OTHER FINANCING SOURCES					
TAXES (211)	\$ 232,000.00	\$ 247,580.00	\$ 383,593.00	\$ 375,000.00	\$ 390,000.00
OTHER SERVICES	\$ -	\$ -	\$ -	\$ -	\$ -
MISC. FOOD SERVICE SALES	\$ -	\$ -	\$ -	\$ -	\$ -
MATERIAL RESALE	\$ -	\$ -	\$ -	\$ -	\$ -
COMMUNITY SERVICE FEES (272)	\$ 13,099.17	\$ 1,746.96	\$ 2,000.00	\$ 10,125.60	\$ 10,000.00
RENTAL (293)	\$ 3,032.64	\$ 437.50	\$ -	\$ 9,312.25	\$ 9,000.00
REFUND OF PRIOR YEAR EXPENSES	\$ -	\$ -	\$ -	\$ -	\$ -
TOTAL REVENUES & OTHER FINANCING SOURCES	\$ 248,131.81	\$ 249,764.46	\$ 385,593.00	\$ 394,437.85	\$ 409,000.00

FUND 80: Community Service Fund Expenditures					
	2019-20 Actual	2020-21 Actual	2021-22 Actual	2022-23 Actual	2023-24 Budget
EXPENDITURES					
Salaries and Wages (100)	\$ 151,718.08	\$ 137,423.32	\$ 142,585.62	\$ 189,230.58	\$ 250,000.00
Benefits (200)	\$ 53,378.81	\$ 48,500.60	\$ 41,955.27	\$ 66,455.89	\$ 85,000.00
Services/ Utilities (300)	\$ 32,621.64	\$ 60,292.83	\$ 104,212.61	\$ 124,718.25	\$ 104,000.00
General Supplies (400)	\$ 4,716.03	\$ 3,442.73	\$ 3,668.93	\$ 1,372.58	\$ 1,000.00
Building Improvements (500-800)	\$ -	\$ 10,770.08	\$ 14,961.60	\$ 13,880.00	\$ 15,000.00
District Dues and Fees (900)	\$ -	\$ 1,335.70	\$ -	\$ -	\$ -
TOTAL EXPENDITURES	\$ 242,434.56	\$ 261,765.26	\$ 307,384.03	\$ 395,657.30	\$ 455,000.00