

EVERY STUDENT, EVERY DAY



**BUDGET AND ANNUAL MEETING**  
***SEPTEMBER 23, 2024***

Announcements

- a. Election of Board Members. Board of Education members in this District are elected in April. This year the terms of Jodi Main and Chuck Draxler expired. Jodi Main and Chuck Draxler were re-elected to three-year terms. Tony Mielzarek was appointed in the February of 2024 and replaced Nicole Miller. Carrie Klatt was appointed in August of 2024 and replaced Chuckie DeSmith. Sally Standaert, Tony Mielzarek, and Carrie Klatt have expiring terms in 2025.
- b. Each speaker addressing the chair should state his or her name and address.
- c. Participation in voting is restricted to district residents.
- d. All voting will be voice votes unless a division of the house is specifically requested.

Election of Chairperson

Minutes of the Annual District Meeting held August 21, 2023 were approved on that date. Is there a request to have the minutes of the 2023 Annual Meeting read at this time?

Unfinished Business

New Business

- a. District Administrator’s Report.....Patrick Olson
- b. Presentation of the 2024-2025 Budget.....Patrick Olson
- c. Resolution A – To adopt the 2024-2025 Tax Levy
- d. Resolution B – To authorize the School Board to make temporary loans for current operation according to statutory requirements
- e. Resolution C – To authorize the sale of school property not needed for school purposes
- f. Resolution D – To establish salaries for School Board members
  - i. Currently members of the Board of Education are paid the following:
    - 1. Board Officers annual salaries at \$2,500
    - 2. Board Members annual salaries at \$2,200
  - ii. Authorize \$75 for Board members participating in any special Board or Work Session Meetings beyond the regular monthly meetings
  - iii. Authorize payment to Board members on official school district business for actual travel expenses including room and board; and per diem of \$75 per day when traveling away from the District
- g. Resolution E – To authorize the reimbursement of Board members for actual and necessary expenses incurred when traveling in performance of duties.
- h. Resolution F – To authorize the establishment of accident insurance for students.
- i. Resolution G – To authorize the Board of Education to set the date of 2025 Annual School District Meeting for Monday, September 22, 2025 at 6:00 P.M. at a location determined by the Board of Education and the Administrative Staff

Other Business -

- a. Minutes of this meeting approved before adjournment

Adjournment



# Board of Education

- ❖ Dr. Lisa Kaiser - President (2023-2026)
- ❖ Chuck Draxler - Vice President (2024-2027)
- ❖ Sally Standaert - Treasurer (2022-2025)
- ❖ Jodi Main - Clerk (2024-2027)
- ❖ Steve Davis - Member (2023-2026)
- ❖ Tony Mielzarek - Member (2024-2025) (Replaced Nicole Miller)
- ❖ Carrie Klatt - Member (2024-2025) (Replaced Chuckie DeSmith)

# GCSD TEAM

- ❖ Deborah Newman– District Accountant
- ❖ Erin Spaeth- Director of Student Services
- ❖ Frank Kohler- Information Technology Director
- ❖ Jamie Shaffer- Elementary Principal
- ❖ Marcy Burch- Middle School and High School Principal
- ❖ Jake Score– Middle School and High School Athletic Director
- ❖ Tori Strong- Supervisor of School Nutrition
- ❖ Ryan McVeigh- Supervisor of Buildings & Grounds/Transportation Coordinator/Mechanic
- ❖ Dr. Randy Ketola- Transportation Coordinator
- ❖ Darla Magsam- Student Services Coordinator
- ❖ Beth Davis- District Child Care Coordinator
- ❖ Christa Edin- Administrative Assistant to the Board
- ❖ Mandy Kohler- Elementary Administrative Assistant
- ❖ Casey Nolde- MS/HS and Athletic Administrative Assistant
- ❖ Samantha Johnson- Elementary/MS/HS Administrative Assistant
- ❖ Other Teams- All professional staff, support staff, and bus drivers

# Strategic Plan

The development and implementation of this plan will ensure that the School District of Glenwood City can offer career and college readiness skills that will further our students' academic development and social conscience.

# 2024-2025 Strategic Direction

**Students:** Empower every student to take ownership of, and actively participate in their own learning  
**Staff:** Collaborate effectively, develop meaningful relationships and participate in shared leadership to enhance professional practice to maximize student learning.

**Purposeful Data Driven Instruction:** Rigorous and relevant curriculum utilizing high leverage instructional practices: we must go beyond the basics to ensure that all students become critical-thinkers, effective communicators, and responsible global citizens using appropriate data.

**Parent and Community:** Parents and community are actively engaged, becoming collaborative partners with our schools.

**Budget and Financial Planning:** All budgetary decisions will be fiscally responsible and student centered. Trust is earned, integrity is required, transparency is key. We will hold ourselves to the utmost moral and ethical standards regarding the District's internal operations.

**Facilities:** To provide welcoming and safe environments that meet the educational needs of all stakeholders.

**Technology:** Technology shall be utilized to enhance, engage, and stimulate the learning environment for all students.

# Core Purpose



**2024-2025  
Character  
Strong  
Values**

**Excellence  
Respect  
Integrity  
Learning  
Passion  
Diversity  
Collaboration**

# 2024-2025 District Goals

**Every Student, Every Day** - GCSD will continue to build a District culture committed to high expectations for ourselves and students, clear communication, and building effective relationships.

**English and Language Arts** - Students will show typical or aggressive growth as measured by Fall to Spring Fastbridge Assessments.

**Math** - Students will show typical or aggressive growth as measured by Fall to Spring Fastbridge Assessments.

- [GCSD 2024-25 Calendar](#)

- **NEW** - School Start/Time change
  - 7:30am Staff Report
  - 8:00am Start of School
  - 3:20pm Student Dismissal
  - 3:45pm End of Professional Day



- **NEW** - Student Accident Insurance Process and Procedures. GCSD has reestablished this benefit for both student and families. Please see your respective office if a student is injured in anyway to fill out the proper paperwork. [GCSD Student Assurance Services 2024-25](#).

- **NEW** – GCSD Home Games and Other Activities now having streaming options. HUDL is installed and we are able to stream. We will also be able to stream events such as softball, baseball, track via a portable unit. The District also plans to stream concerts and other events via the [GCSD YouTube Channel!](#)

- **NEW** - PLD - Professional Learning Day(s). Each month on the 3<sup>rd</sup> Monday there will be no school for students so GCSD staff can take part in quality professional learning in areas such as PLC opportunities, curriculum development, safety training, technology training, and more. This is also a great opportunity for families to have a 3-day weekend to assist with student absenteeism.

- As we are gearing up for the sports season, just a quick reminder that SENIOR (65+) PASSES are no longer needed. January of 2024, the GCSD Board of Education approved that **ALL** senior citizens get into Glenwood City Home Games (non- tournament) games for **FREE** regardless of residency.

- [GCSD Act 55 7-22-24](#)
- [GCSD Elementary Student Handbook 2024-25](#)
- [GCSD MS-HS Student Handbook 2024-25](#)
- [GCSD MS/HS Athletic Handbook 2024-25](#)
- [High School Athletic Event Medical Professional\(s\) Job Opportunity](#)
- [MS/HS Cell Phone Policy](#)

# GCSD Statement



School District of Glenwood City

Patrick B. Olson  
850 Maple Street  
Glenwood City, Wisconsin 54013  
Phone: 715-263-4317  
patrick.olson@gcsd.k12.wi.us

## School District of Glenwood City Releases Intellex Forensic Audit

Glenwood City, Wisconsin, August 23, 2024 - The School District of Glenwood City has released the now public forensic audit [HERE](#), completed by Intellex Forensic of the District's finances and activities related to allegations that were raised regarding former employees. This audit was completed on June 4, 2024 but has been held up in court by former GCSD superintendent, Mr. Tim Johnson, who filed an injunction to block the public release of the forensic audit as part of our District investigation. This injunction was in response to the Woznicki notice that was sent to Mr. Johnson as part of the legal process [St. Croix County Case Number 2024CV000316 Timothy Johnson vs. Glenwood City School District](#).

The School District of Glenwood City was disheartened to learn of the breadth of conduct that occurred and we have fully cooperated with local, state, and federal law enforcement along with other regulatory agencies such as the Wisconsin Department of Public Instruction, Wisconsin Department of Justice – Division of Criminal Investigation, Internal Revenue Service, WRS-Wisconsin Department of Employee Trust Funds, CLA Auditors - CliftonLarsonAllen LLP, and others.

The School District of Glenwood City Board of Education approved this forensic audit in order to ensure that the District had a full accounting of all potential issues that may have occurred over the past several years in order to be good stewards of public funds and the public's trust. In order to move forward as a District and community, we needed a full accounting of everything that has occurred.

In furtherance of this goal, we will be having a School District of Glenwood City Board Work Session open to the public where the auditing firm of [Intellex Forensics](#) will present their findings and answer additional questions that the School District of Glenwood City Board of Education may have. This meeting will take place on [Wednesday, September 25, 2024 starting at 6pm in the GCSD Commons](#). Click [HERE](#) to view this agenda. As stated, members of the public are welcome to attend this meeting in order to be fully informed about the audit and its findings.

Rest assured that the School District of Glenwood City has taken numerous steps in order to ensure that the types of actions taken by former employees will not happen again. These measures include:

- Create, implement, and follow proper policy and procedures with assistance from [Neola](#)
- Implement financial accounting audit recommendations from Intellex Forensic and CliftonLarsonAllen
- Continue to work with Attorney Trevor Helmers of Squires, Waldspurger & Mace, P.A. to further assess and correct human resource issues and processes such as proper contract development
- Working with [Baird Financial](#) to balance out Fund 10 and Fund 80 levies for future tax equity
- Hired former School District of New Richmond Accountant, Ms. Deborah Newman, with 21 years of school finance experience as our District Accountant
- Liquidation of inappropriate investment funds
- Correct past inappropriate budgeting and payroll practices
- Use correct budgeting information to plan and formulate future District budgets
- Implementation of appropriate fiscal business practices that are proactive and best practice
- Removal of all "performance stipends" from School District of Glenwood City current and future budgets
- Provide timely and meaningful communication to all stake holders along with proper transparency and Board governance
- Working to collect stolen funds through restitution and fraud insurance claims

On behalf of the School District of Glenwood City Board of Education and Administration, I would like to apologize for the conduct that has occurred and ensure that these types of actions will not happen again. The School District of Glenwood City TEAM made up of the Board of Education, Administration, and Staff is determined to provide the highest quality of education possible and we thank you for your continued support and for putting your trust in us as we move forward together.

Respectfully,

Patrick B. Olson  
District Administrator

# GCSD BUDGET AND FINANCE UPDATE



*Adding Value to Everything We Do*

GENERAL BUILDING CONTRACTORS  
CONSTRUCTION MANAGERS

*Innovative Construction Solutions...  
Since 1948*

9/5/2024

Glenwood City School District  
850 Maple Street  
Glenwood City, WI 54013

ATTN: Patrick Olson

RE: Summary of Billing

<u>Project</u>	<u>Contract Amount</u>	<u>Previously Billed</u>	<u>Current Due</u>
Community Education	\$ 1,018,439	\$543,262.06	\$ 316,215.12
General Renovations	\$ 977,779	\$410,027.75	\$ 325,814.54
	<u>\$1,996,218.00</u>	<u>\$ 953,289.81</u>	<u>\$ 642,029.66</u>
		Less Retainage	\$2,240.95
		<b>Total Due</b>	<b>\$639,788.71</b>

2022-23 Audit by CLA – CliftonLarsonAllen was just completed and will be on the agenda for approval on Monday, August 26, 2024

2023-24 Audit by CLA – CliftonLarsonAllen is currently being addressed

Much more budget/finance updates can be viewed on the GCSD Board of Education portal called [BoardDocs](#). Each month includes a detailed budget/finance update for GCSD

# SCHOOL DISTRICT OF GLENWOOD CITY

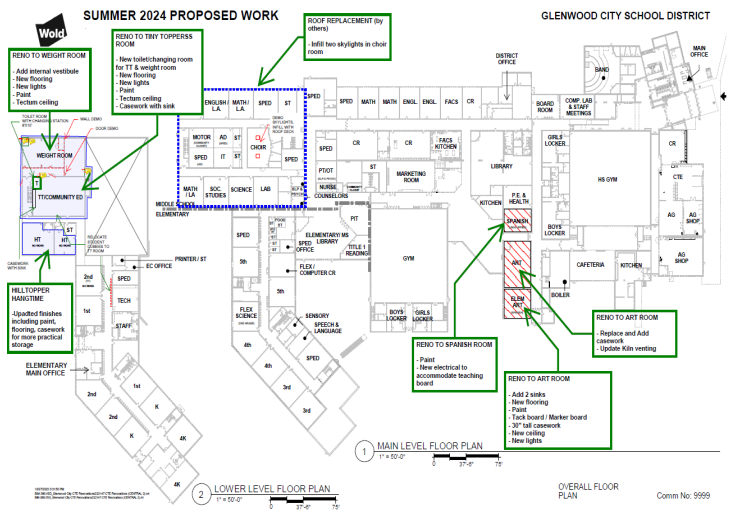
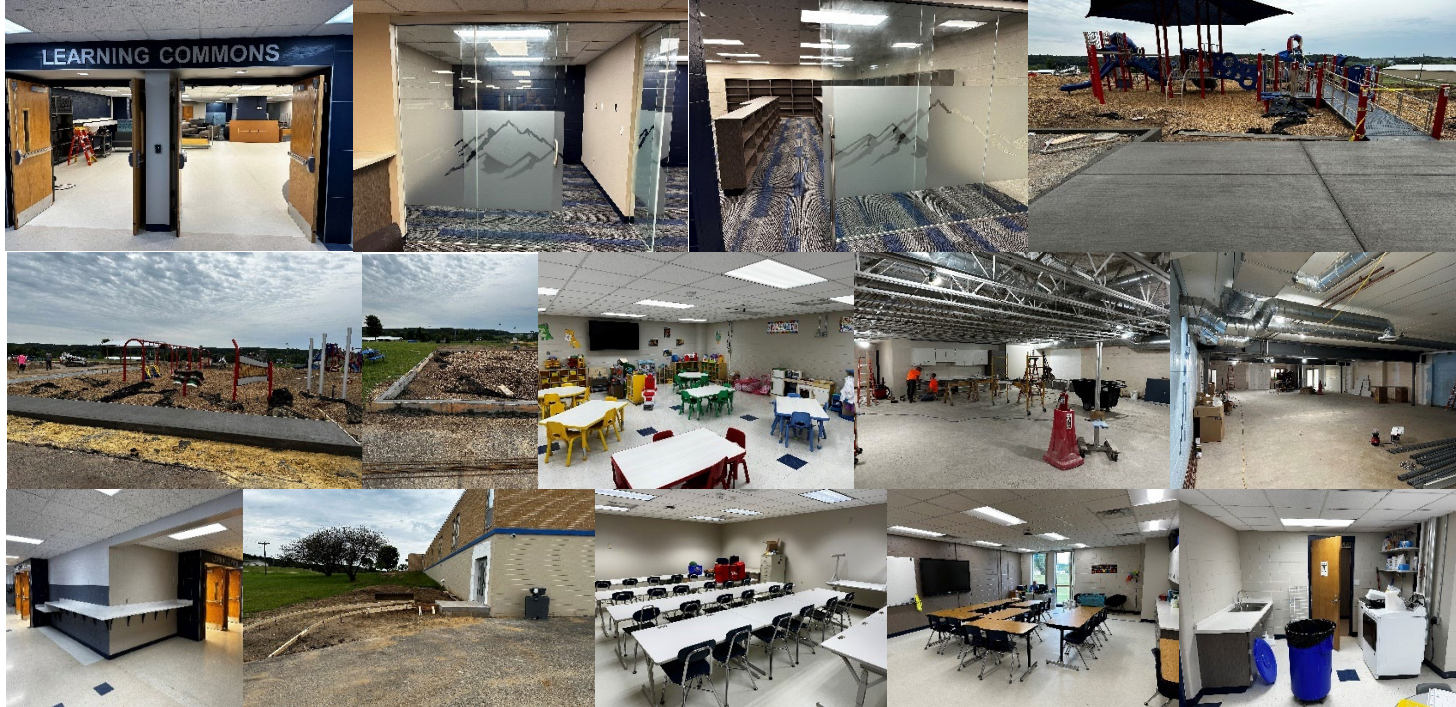
<b>GCSD</b>	<b>2023 Annual Meeting</b>	<b>2024 Annual Meeting</b>
<b>District Acres</b>	50	50
<b>District School Building</b>	173,510 Sq Feet	173,510 Sq Feet
<b>Students-Seat 4K, EC, K-12</b>	653	Determined 9-20-24
<b>All Employees (All Payroll Individuals)</b>	114 (Spring)	119
<b>Total Classroom Teachers</b>	51	52
<b>Census Poverty % (Title 1)</b>	GC = 10.67 WI State = 12.65	GC = 8.31 WI State = 11.99



# School District of Glenwood City Fund 10/80/46 and Storm Damage

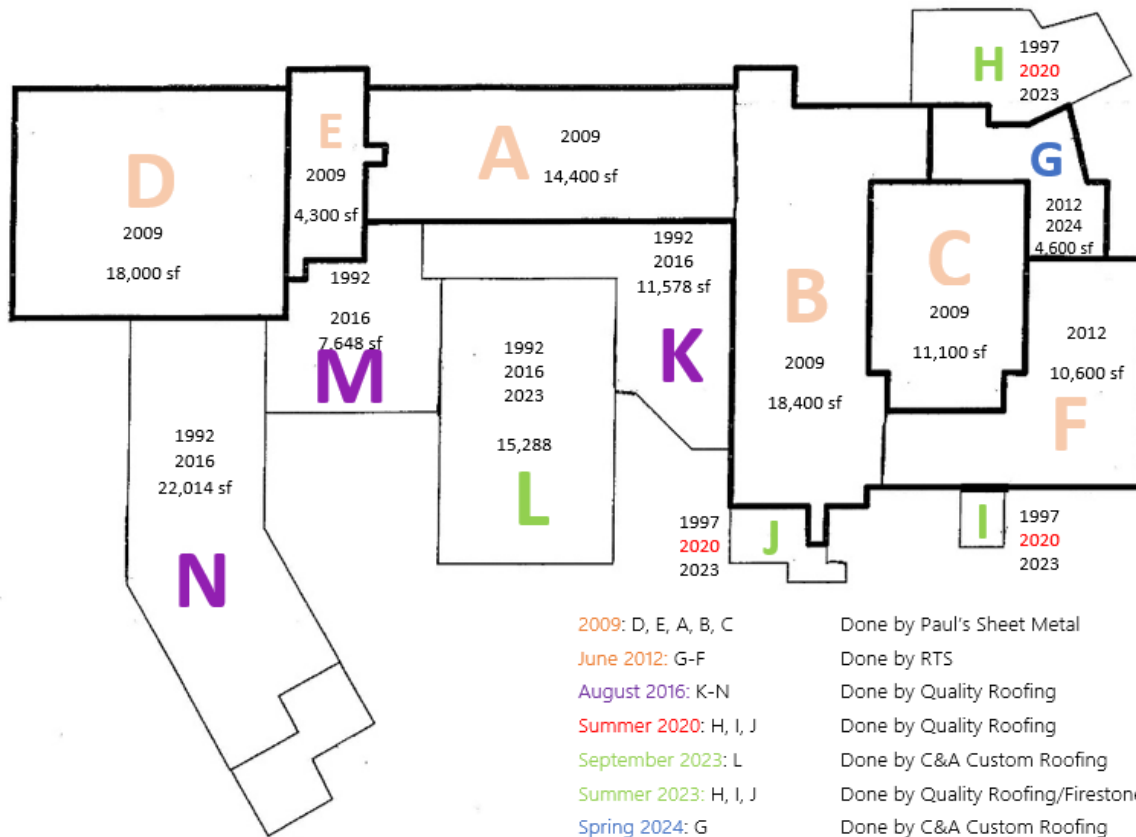
<b>Learning Commons</b>	Renovated old library to add student space
<b>Elementary Art</b>	Relocated next to HS Art Room for collaboration
<b>New MS/HS Library</b>	Relocated and condensed MS/HS Library
<b>High School Art</b>	Renovated to update cabinets, storage, flooring
<b>Playground</b>	Removed old equipment added new structures
<b>SPED Classroom</b>	Turned custodial room into SPED classroom
<b>New Weight Room</b>	Relocated to old elementary art room and redone
<b>Old Weight Room/New Wrestling Room</b>	Old weight room will be new wrestling room
<b>New Hilltopper Hangtime and Tiny Toppers</b>	Old wrestling room was renovated for new space
<b>Existing Hilltopper Hangtime and Tiny Toppers</b>	Renovated to update cabinets and storage
<b>Elementary Gym Floor/Bleachers/Space</b>	Moisture damage led to new Gymnasium
<b>High School Gym Floor</b>	Moisture damage led to fix, sand, and repaint
<b>Gymnasium</b>	This space was reoriented and modified
<b>Outdoor Safety Features</b>	Sidewalk, Painting, Signage, Speedbumps, Fence
<b>Health Classroom</b>	Old clothing storage was updated with flooring
<b>Elementary SPED Room</b>	Replaced old and ripped carpet
<b>Equipment and Vans</b>	Replaced illegal vans and updated machinery
<b>Computer Lab</b>	Updated and moved hard wired computer lab
<b>Front Entry Way Carpet Replacement</b>	Replaced front entry carpet through warranty
<b>Miscellaneous and Clean-Up</b>	Utilized staff, students, community, and 12 (40 yard Dumpsters)
<b>New Loading Dock and Custodial and Maintenance Room</b>	Recycled 5000 pounds of old records and repurposed spaces
<b>Wold Architects and Engineers Facility Study (2023-24)</b>	GCSD was able to reclaim over 13,000 square feet of unused space

# GCSD CONSTRUCTION UPDATE



# GCSD ROOF UPDATE

## Glenwood City School Roof Projects



2009: D, E, A, B, C

June 2012: G-F

August 2016: K-N

Summer 2020: H, I, J

September 2023: L

Summer 2023: H, I, J

Spring 2024: G

Done by Paul's Sheet Metal

Done by RTS

Done by Quality Roofing

Done by Quality Roofing

Done by C&A Custom Roofing

Done by Quality Roofing/Firestone Warranty - Fix

Done by C&A Custom Roofing

EVERY STUDENT, EVERY DAY



**2024-2025  
PROPOSED BUDGET AND LEVY**

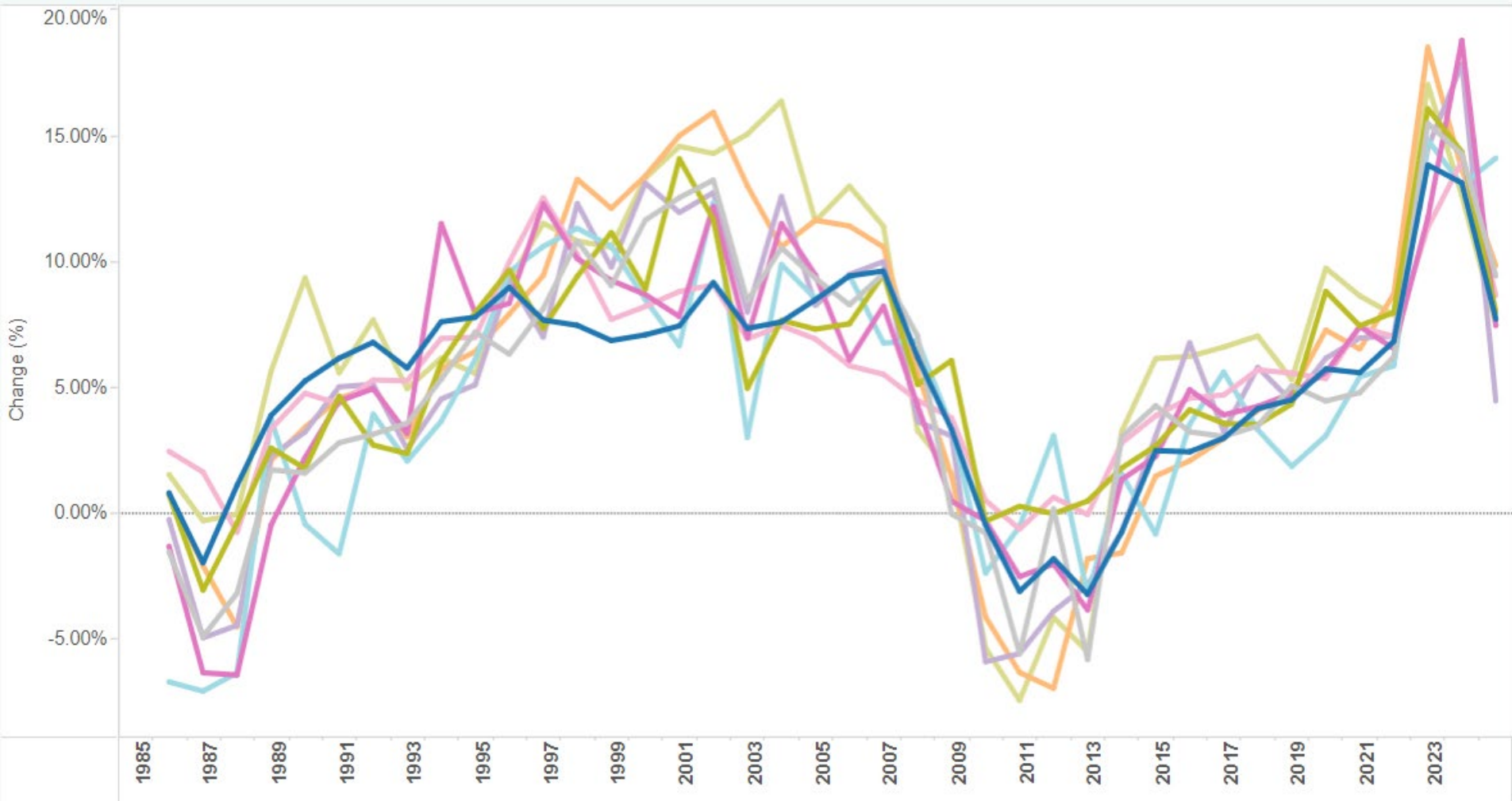
**BUDGET AND ANNUAL MEETING**  
*SEPTEMBER 23, 2024*

# MILL RATE AND TAX EXAMPLE

	<b>Actual</b> <b><u>2020-2021</u></b>	<b>Actual</b> <b><u>2021-2022</u></b>	<b>Actual</b> <b><u>2022-2023</u></b>	<b>Actual</b> <b><u>2023-2024</u></b>	<b>Proposed</b> <b><u>2024-2025</u></b>
<b>General Fund</b>	\$ 1,681,298	\$ 1,442,950	\$ 1,187,874	\$ 2,158,158	\$ 2,556,290
<i>Mill</i>	5.625	4.446	3.168	4.992	5.425
<b>Debt Service Fund</b>	\$ 654,138	\$ 656,013	\$ 652,513	\$ 653,638	\$ 718,188
<i>Mill</i>	2.189	2.021	1.740	1.512	1.524
<b>Community Education</b>	\$ 500,000	\$ 500,000	\$ 750,000	\$ 700,000	\$ 300,000
<i>Mill</i>	<u>1.673</u>	<u>1.541</u>	<u>2.000</u>	<u>1.619</u>	<u>0.637</u>
<b>Total</b>	<u>\$ 2,835,436</u>	<u>\$ 2,598,963</u>	<u>\$ 2,590,387</u>	<u>\$ 3,511,796</u>	<u>\$ 3,374,478</u>
<i>Total Mill Rate</i>	9.487	8.008	6.907	8.124	7.162
<b>Property Values</b>	\$ 298,890,959	\$ 324,527,781	\$ 375,018,834	\$ 432,283,038	\$ 471,188,511
Percentage Change		8.58%	15.56%	15.27%	9.00%

# EQUALIZED VALUES BY COUNTY

Change in (All) Property Equalized Values

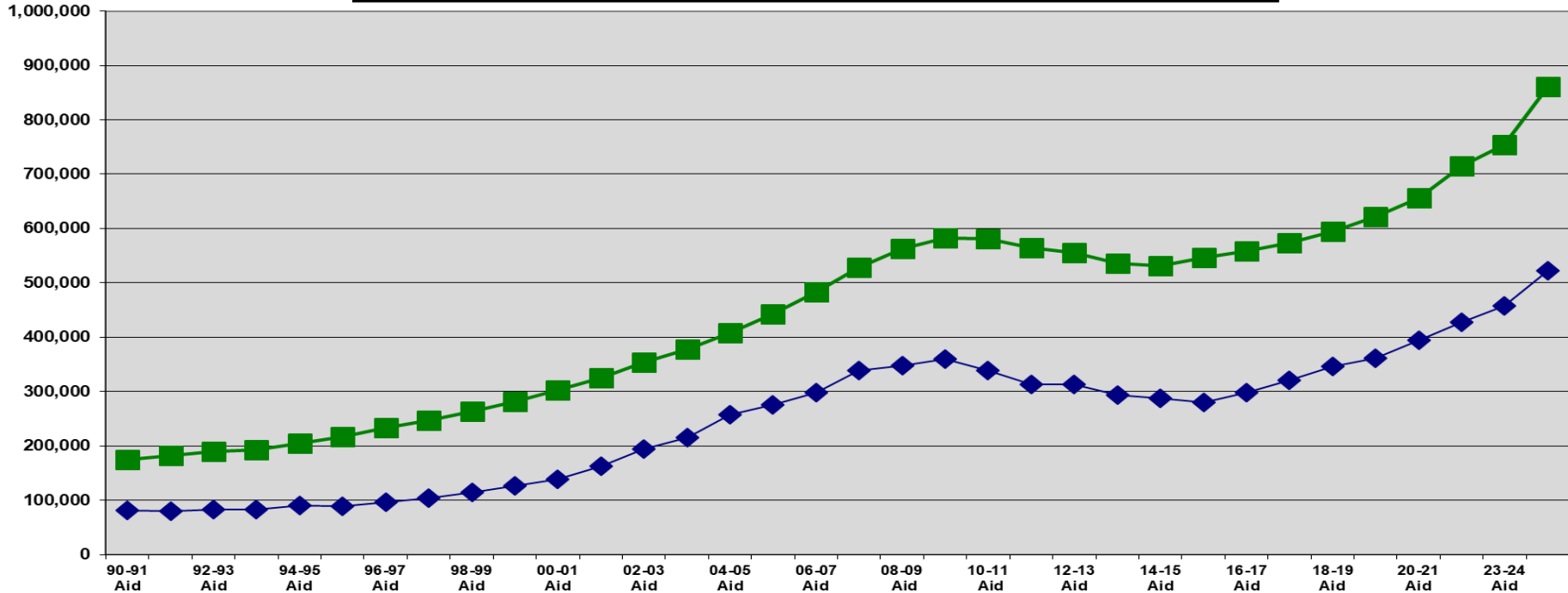


# EQUALIZED VALUE FOR GCSD



# EQUALIZED VALUE PER MEMBER

**DISTRICT EQUALIZED PROPERTY VALUE PER MEMBER COMPARED TO STATE AVERAGE VALUE PER MEMBER**



Green Boxes = State Average

Blue Diamonds = District Value

	2020-21 Aid	2021-22 Aid	2022-23 Aid	2023-24 Aid
District Value Per Member	393,800	427,334	457,501	522,197
State Avg Value	656,434	715,267	754,823	861,628
District Value as a % of the State Average	60.0%	59.7%	60.6%	60.6%

\*Data sources: May School Aid Equalized Property Values certified to DPI by the Wisconsin Department of Revenue. Membership from the Equalization Aid computation (October General Aid Certification)

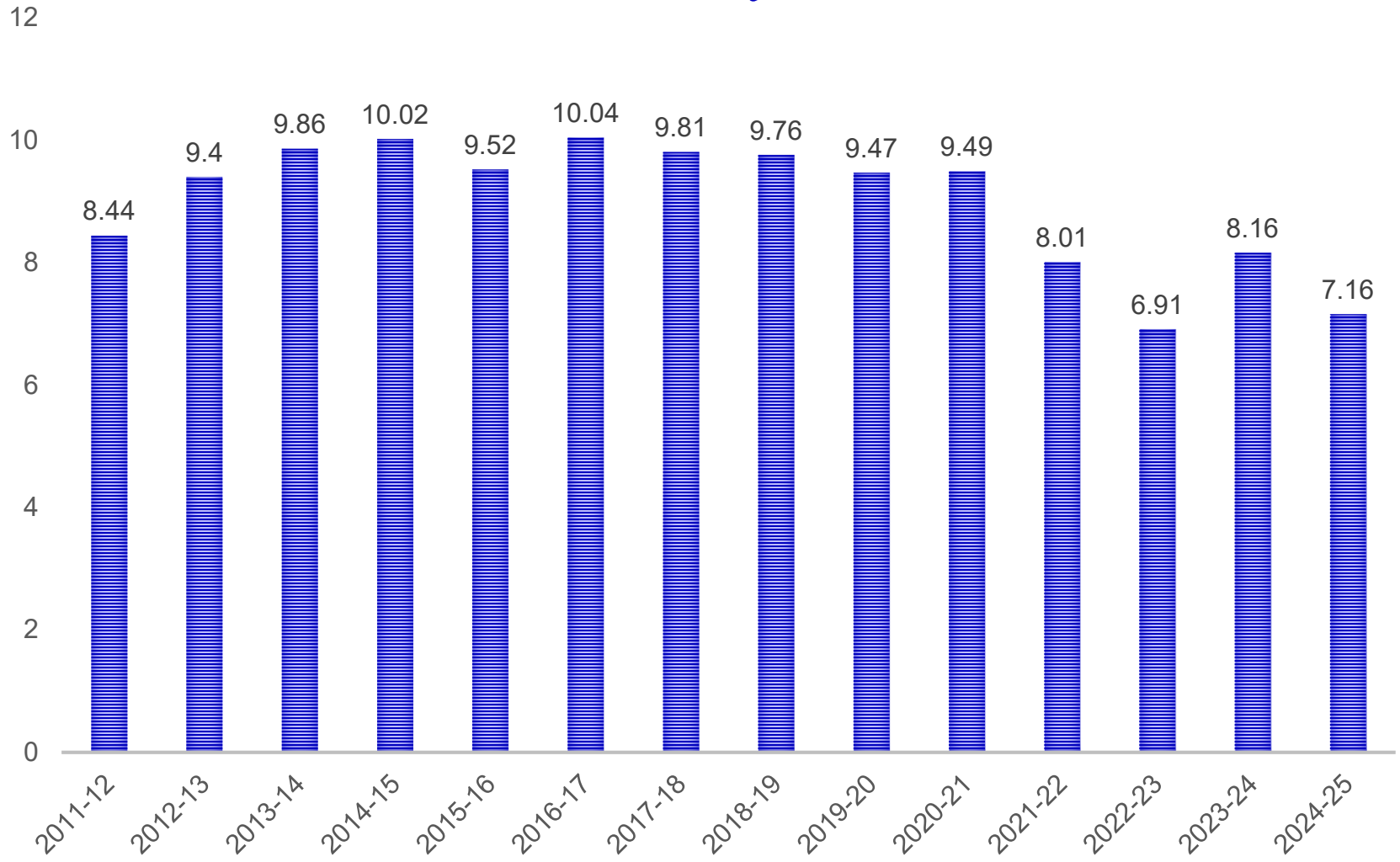
# TAX LEVY HISTORY AND 2024-2025 PROPOSED LEVY

<b>Mill Rate</b>	<b>Actual</b> <u>2020-2021</u>	<b>Actual</b> <u>2021-2022</u>	<b>Actual</b> <u>2022-2023</u>	<b>Actual</b> <u>2023-2024</u>	<b>Proposed</b> <u>2024-2025</u>	
<b>General Fund</b>	5.625	4.446	3.168	4.992	5.425	
<b>Debt Service Fund</b>	2.189	2.021	1.740	1.512	1.524	
<b>Community Education</b>	<u>1.673</u>	<u>1.541</u>	<u>2.000</u>	<u>1.619</u>	<u>0.637</u>	
<b>Total Mill Rate</b>	<b>9.487</b>	<b>8.008</b>	<b>6.907</b>	<b>8.124</b>	<b>7.162</b>	
<b>Property Values</b> Percentage Change		8.58%	15.56%	15.27%	9.00%	
Wisconsin K12 District Average	9.22	8.67	7.7	7.22		
<b>Tax Example</b>	<b>Actual</b> <u>2020-2021</u>	<b>Actual</b> <u>2021-2022</u>	<b>Actual</b> <u>2022-2023</u>	<b>Actual</b> <u>2023-2024</u>	<b>Proposed</b> <u>2024-2025</u>	<b>Proposed</b> <b>(Decrease)</b>
<b>Assessed Property Value</b>						
\$100,000	\$949	\$800	\$690	\$812	\$716	(\$72)
\$150,000	\$1,423	\$1,201	\$1,036	\$1,218	\$1,074	(\$107)
\$200,000	\$1,897	\$1,601	\$1,381	\$1,624	\$1,432	(\$143)

# 2023-2024 AREA SCHOOL COMPARABLES

School District	General Fund Tax Levy (Fund 10 Levy)	Non Referendum Debt Tax Levy (Fund 38 Levy)	Referendum Debt Tax Levy (Fund 39 Levy)	Community Service Tax Levy (Fund 80 Levy)	2023-24 Total Levy	2023-24 Mill Rate
Baldwin-Woodville Area	\$5,273,853	\$433,869	\$2,100,009	\$250,000	\$8,057,731	6.85
Boyceville Community	\$1,796,402	\$46,477	\$1,400,000	\$100,000	\$3,342,879	6.46
Clear Lake	\$1,690,550	\$483,203	\$491,801	\$30,000	\$2,695,554	6.86
Colfax	\$2,570,066	\$26,191	\$528,163		\$3,124,420	5.46
Durand-Arkansaw	\$3,849,240	\$119,829	\$858,350	\$13,000	\$4,840,419	6.06
Elk Mound Area	\$2,275,949		\$815,000		\$3,090,949	5.32
Ellsworth Community	\$7,388,634	\$324,773	\$2,208,910	\$150,000	\$10,072,317	6.66
Elmwood	\$1,869,631			\$25,000	\$1,894,631	8.62
Glenwood City	\$2,158,158		\$653,638	\$700,000	\$3,511,796	8.12
Grantsburg	\$2,823,317		\$888,044	\$77,905	\$3,789,266	5.46
Hudson	\$43,188,535		\$12,591,699	\$225,000	\$56,005,234	8.24
Menomonie Area	\$12,914,206		\$3,589,267	\$360,000	\$16,863,473	5.69
New Richmond	\$12,083,162	\$115,575	\$9,850,000	\$775,000	\$22,823,737	8.06
Plum City	\$1,711,659		\$210,625	\$20,000	\$1,942,284	8.86
Prairie Farm	\$1,396,976	\$120,000		\$130,000	\$1,646,976	8.8
Saint Croix Central	\$5,768,832	\$612,850	\$4,877,248	\$70,000	\$11,328,930	9.2
Spring Valley	\$1,796,760		\$1,573,425	\$310,000	\$3,680,185	6.94

# Mill Rates by Year



# GENERAL FUND BALANCE



As of 6-30-24 GCSD has a fund balance of \$2,841,387.65 in Fund 10. Fund balance percentage is found by dividing the fund balance by next year expenses. At this time the GCSD has a fund balance of 30%.

# GENERAL FUND BALANCE POLICY



Book	District Policy
Section	BOARD OPERATIONS
Title	FUND BALANCE/RESERVE FUNDS
Code	662.3
Status	Active
Adopted	November 22, 2010

## 662.3 Fund Balance/Reserve Funds

The fund balance represents the total assets of a fund minus its liabilities (what the District owns minus what it owes). Cash is an asset, but it usually is not a fund's only asset; other assets may include amounts due to the fund at the end of the fiscal period, a common example is taxes receivable. The Board of Education recognizes that its cash fund balance will annually be affected by actual revenues received and expenditures for a fiscal period, as they relate to the planned revenue and expenditure budget.

The School District of Glenwood City Board of Education recognizes the need for budgeting and maintaining an operating reserve in the general fund:

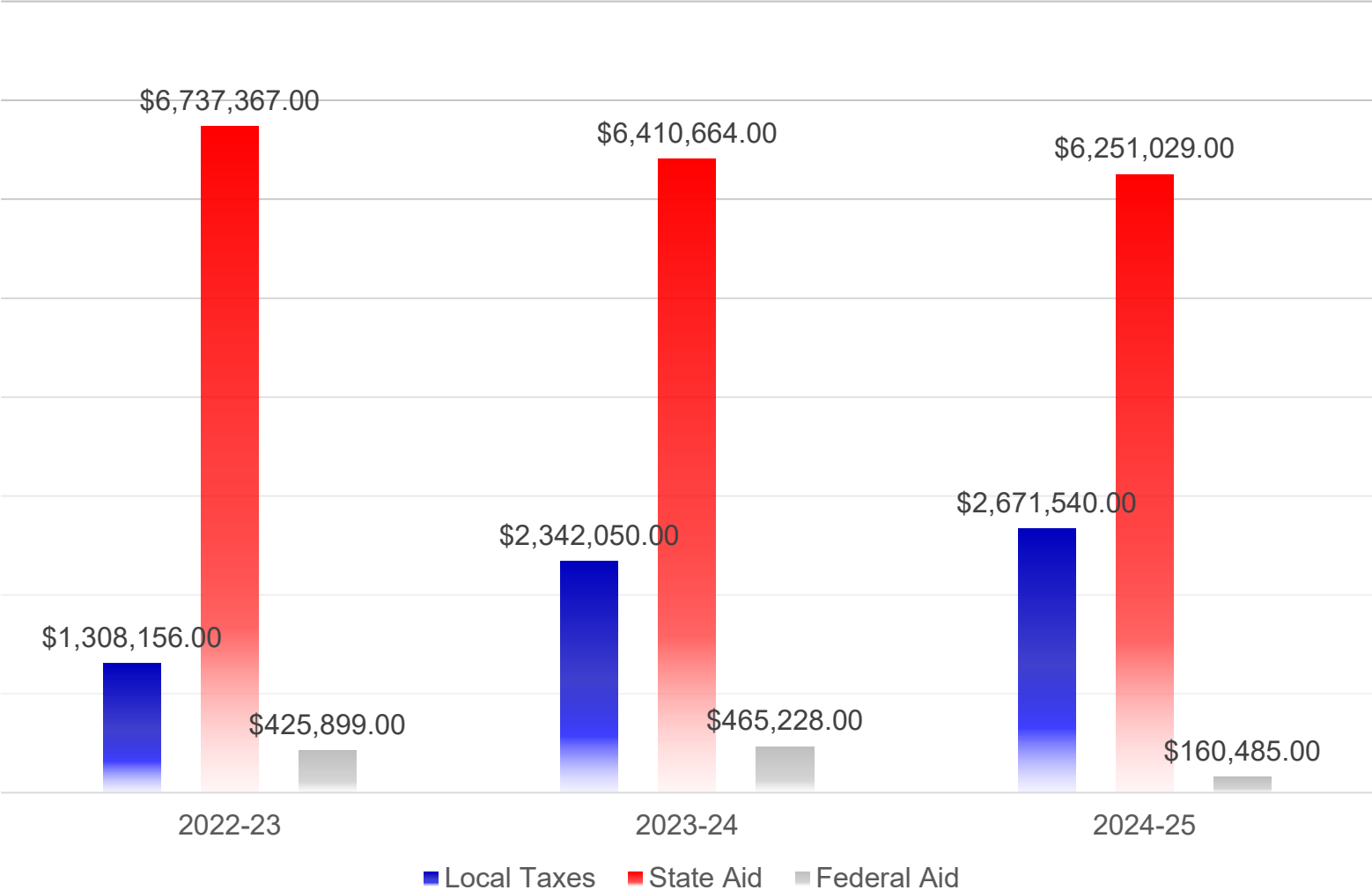
1. to provide adequate working capital sufficient to meet the districts cash flow requirements, thus minimizing any cash flow (short-term) borrowing during the annual operating cycle;
2. to function as a safeguard to fund unanticipated expenses that the district might incur;
3. to fund unrealized revenue which may occur;
4. to demonstrate fiscal responsibility to maintain a strong credit rating, which may help to reduce district borrowing costs;
5. to not be considered available to meet recurring expenses.

The District will strive to maintain a fund balance in the operating fund equal to a minimum of 15% of the operating budget. At most, the district will maintain a maximum fund balance in the operating fund equal to 25% of the operating budget.

Policy Adopted: 11-22-2010  
Policy Revised:  
Policy Revised:  
Policy Revised:

School Board  
School District of Glenwood City  
850 Maple Street  
Glenwood City, WI 54013

# STATE AID, LOCAL TAXES, FEDERAL AID



# LOCAL REVENUE SOURCES

<b>Local Sources</b>			
210 Taxes	1,187,874	2,166,241	2,558,290
240 Payments for Services	1,681	1,168	1,500
260 Non-Capital Sales	0	0	0
270 School Activity Income	19,061	20,934	18,000
280 Interest on Investments	80,190	135,734	75,000
290 Other Revenue, Local Sources	19,350	17,973	18,750
<b>Subtotal Local Sources</b>	<b>1,308,156</b>	<b>2,342,050</b>	<b>2,671,540</b>

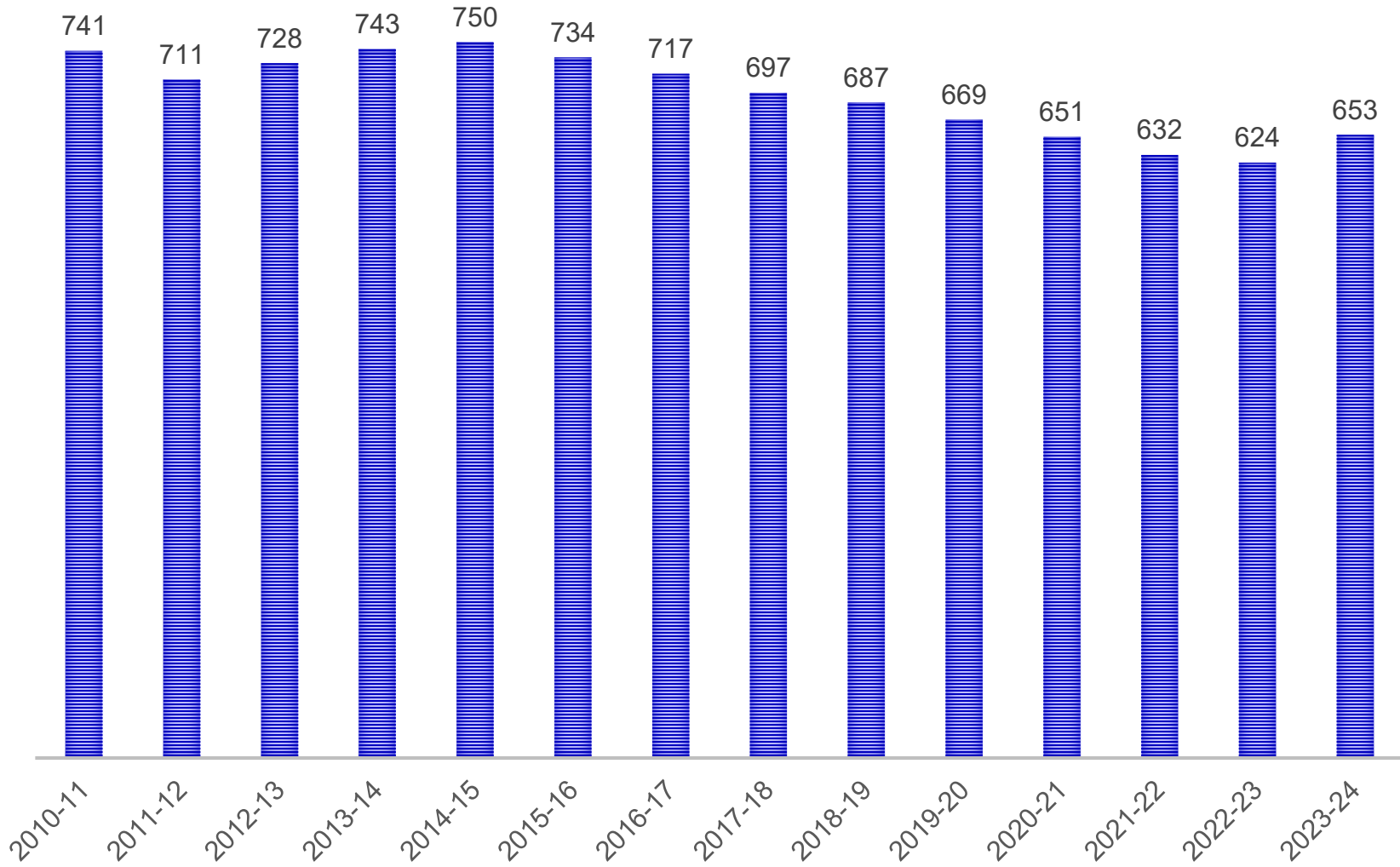
# STATE REVENUE SOURCES

<b>State Sources</b>			
610 State Aid -- Categorical	73,489	89,236	87,200
620 State Aid -- General	5,655,519	5,475,104	5,341,310
630 DPI Special Project Grants	7,713	29,262	3,840
640 Payments for Services	0	0	0
650 Student Achievement Guarantee in Education (SAGE Grant)	0	0	0
660 Other State Revenue Through Local Units	3,405	4,544	3,000
690 Other Revenue	997,241	812,518	815,679
<b>Subtotal State Sources</b>	<b>6,737,367</b>	<b>6,410,664</b>	<b>6,251,029</b>

# FEDERAL REVENUE SOURCES

<b>Federal Sources</b>			
710 Federal Aid - Categorical	0	0	0
720 Impact Aid	0	0	0
730 DPI Special Project Grants	243,794	370,919	64,185
750 IASA Grants	89,121	94,309	92,800
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	92,985	0	3,500
790 Other Federal Revenue - Direct	0	0	0
<b>Subtotal Federal Sources</b>	<b>425,899</b>	<b>465,228</b>	<b>160,485</b>

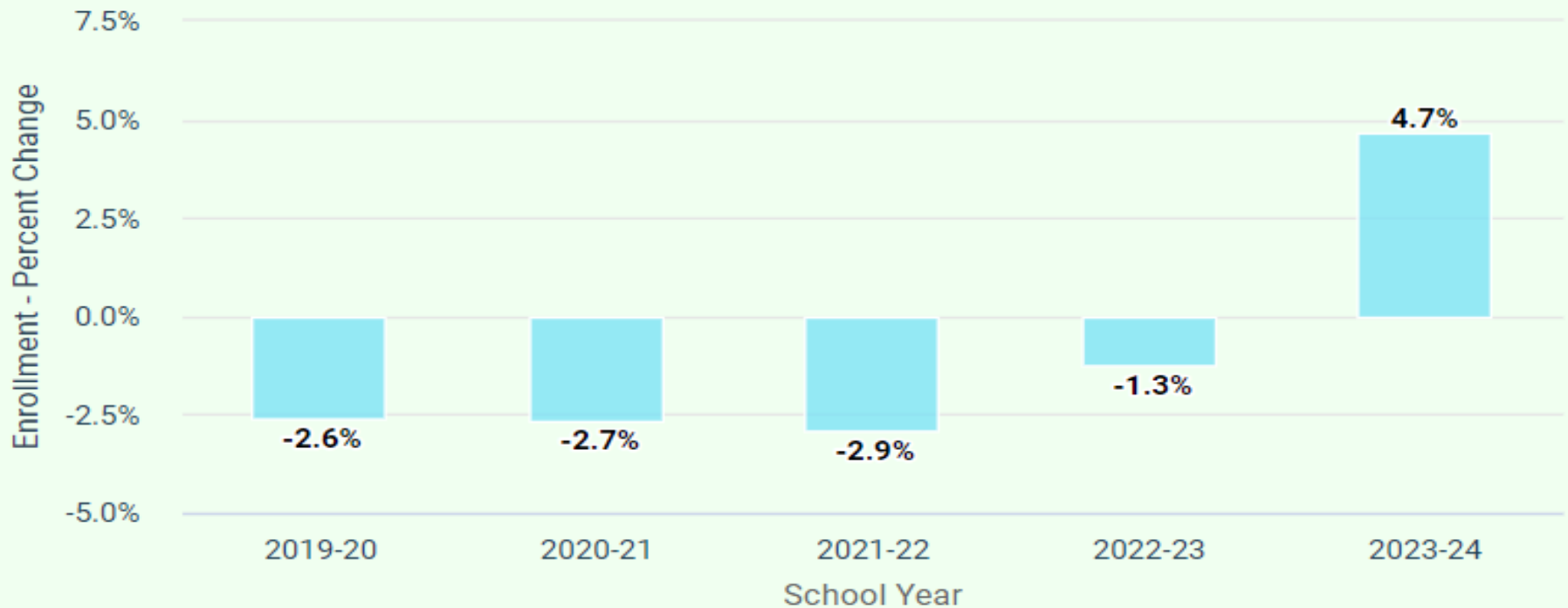
# ENROLLMENT IN FTE



# ENROLLMENT PERCENTAGE IN FTE

## Glenwood City - [All Types] - [All Schools]

This graph shows the percent of change from year to year in student enrollment over the last 5 years. The vertical Y axis of the graph displays both positive and negative change. The GROUP BY selector and SCHOOL YEAR filter in the filter pane are not applied to this graph. The grouping is always by district and school year.



# GCSD Enrollment (January of 2024)

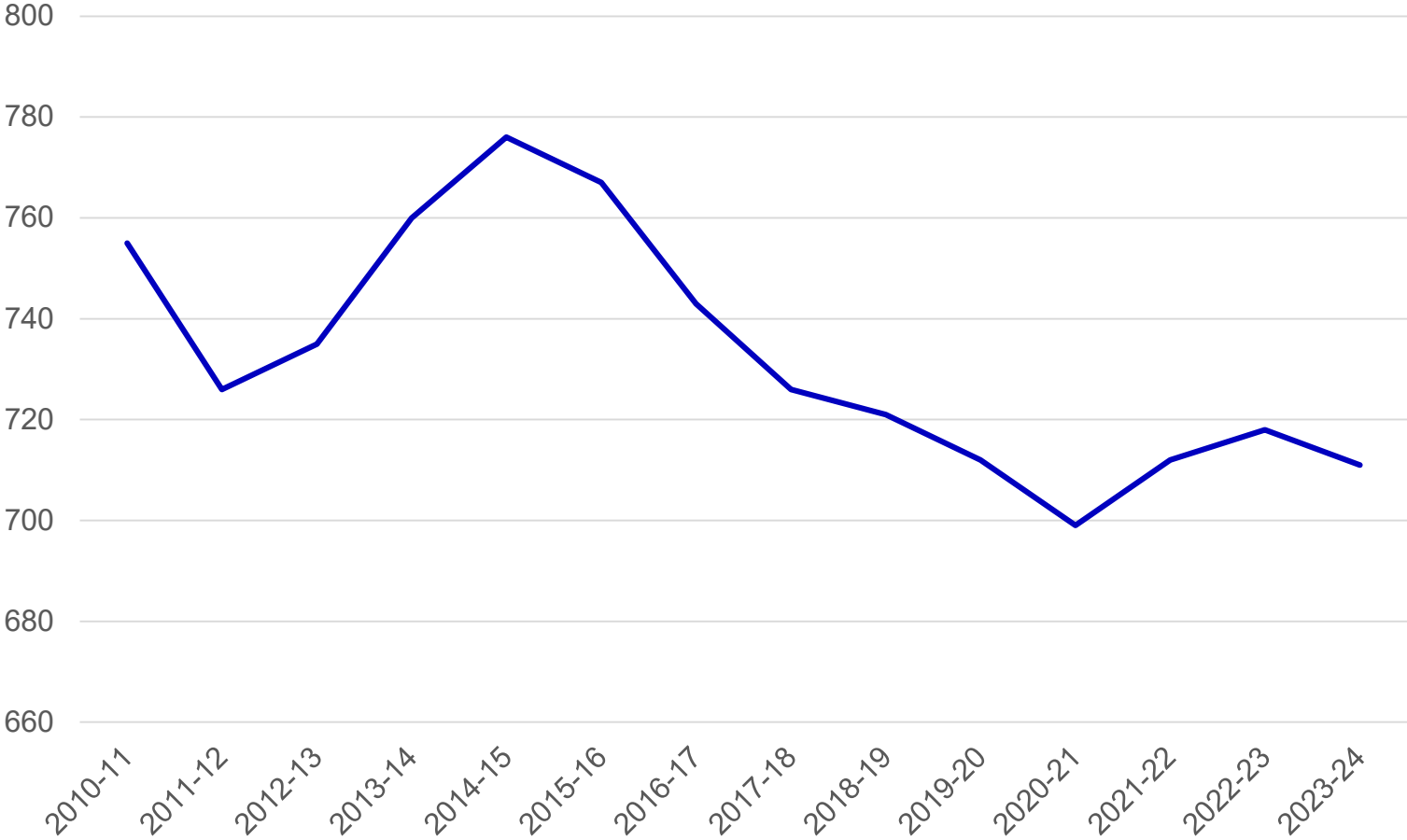
3K-12 School District of Glenwood City				
Grade	GCE	GCMS	GCHS	GCSD Total
Total Students	316	134	195	645
Open Enrolled In	36	10	16	62
Open Enrolled Out	63	20	36	119

Glenwood City Elementary									
Grade	3K	4K	5K	1 <sup>st</sup>	2 <sup>nd</sup>	3 <sup>rd</sup>	4 <sup>th</sup>	5 <sup>th</sup>	GCE Total
Total Students	4	51	39	37	56	38	43	48	316
Open Enrolled In	0	6	7	3	6	2	6	6	36
Open Enrolled Out	0	6	8	8	10	10	11	10	63

Glenwood City Middle School				
Grade	6th	7th	8th	GCMS Total
Total Students	48	49	37	134
Open Enrolled In	2	5	3	10
Open Enrolled Out	3	5	12	20

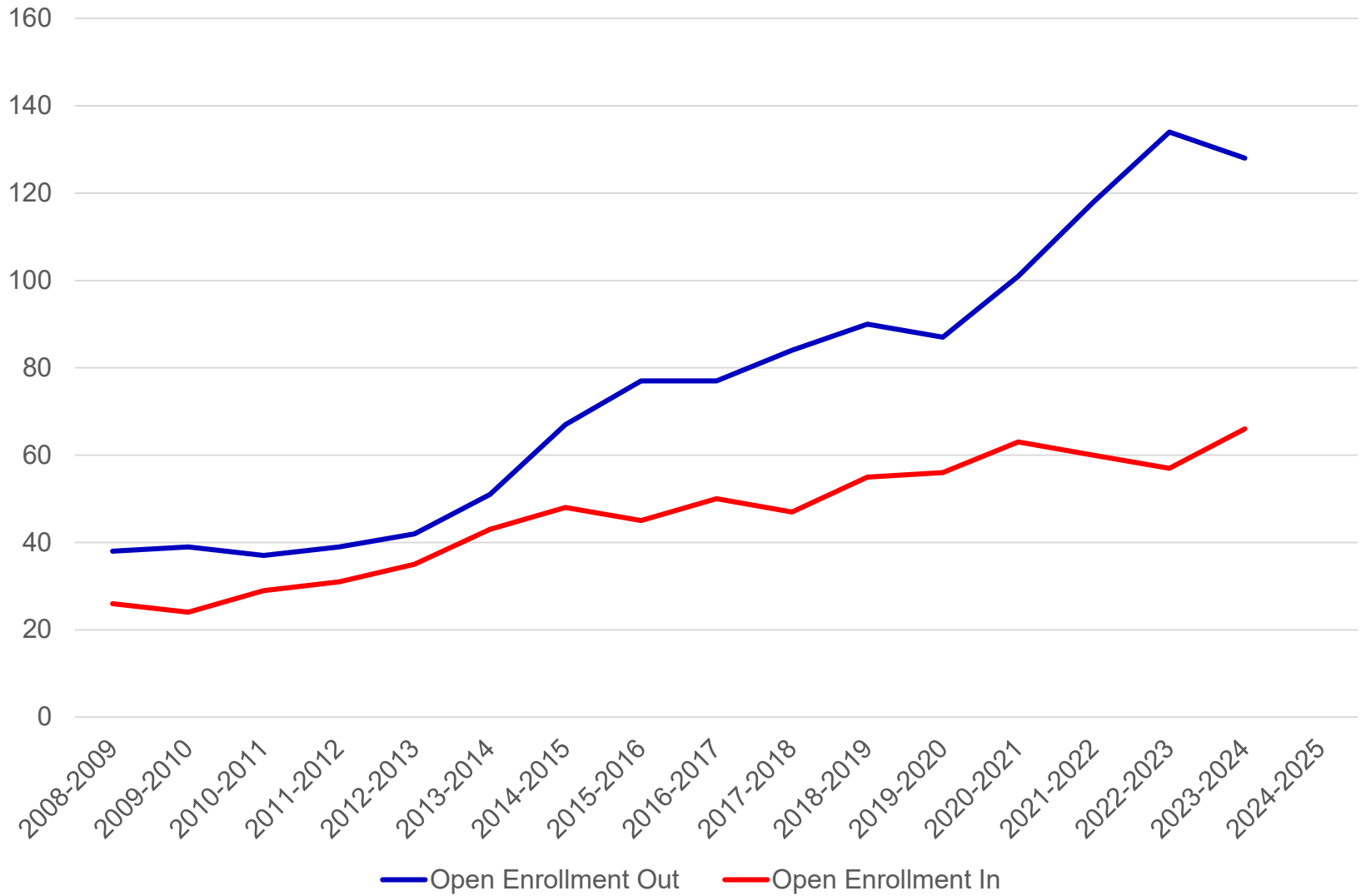
Glenwood City High School					
Grade	9th	10th	11th	12th	GCHS Total
Total Students	53	47	50	45	195
Open Enrolled In	2	3	7	4	16
Open Enrolled Out	5	10	10	11	36

# DPI AID MEMBERSHIP

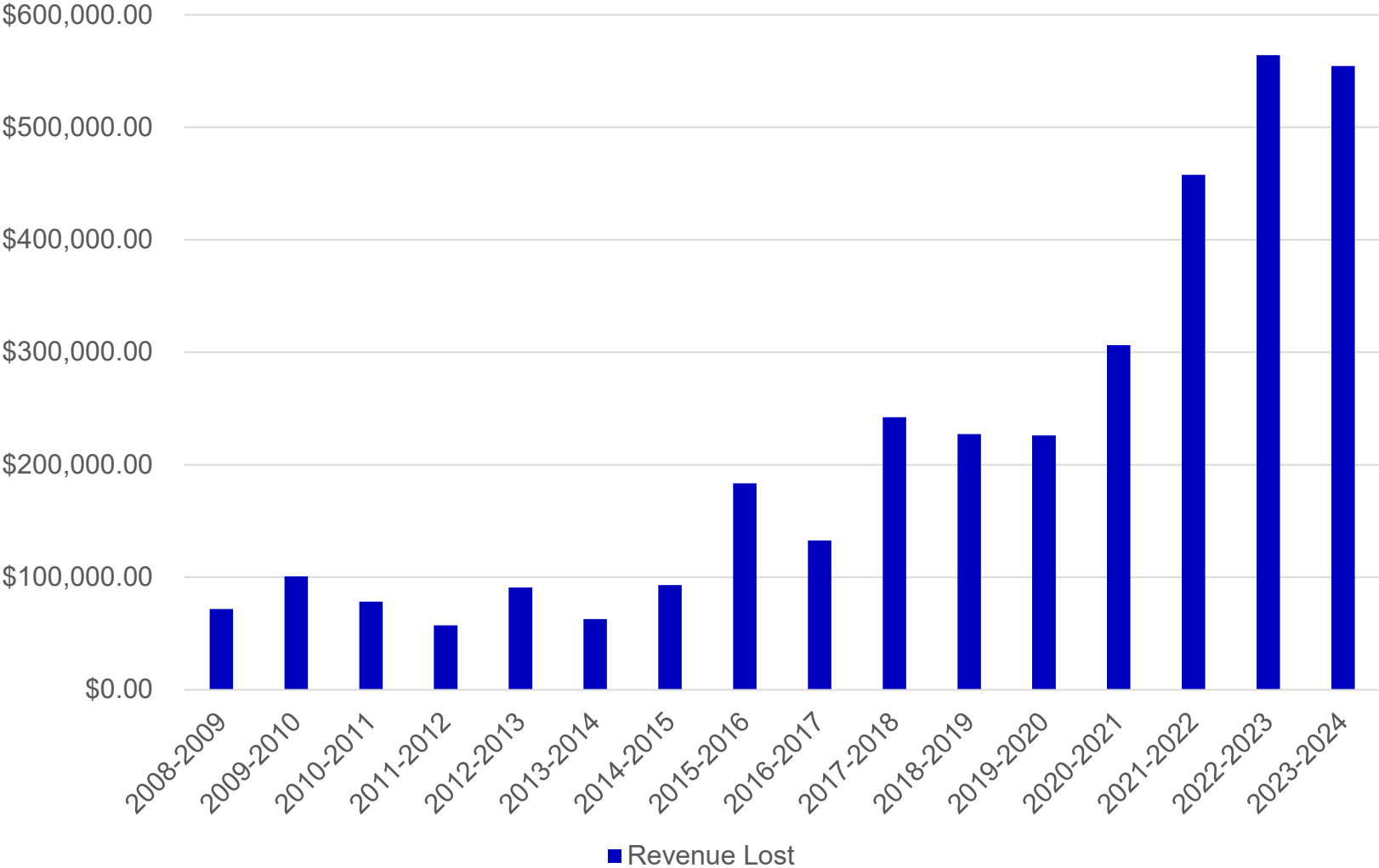


The Wisconsin Department of Public Instruction (DPI) defines aid membership as the average of a district's full-time equivalency (FTE) counts for September and January of the previous year, plus the summer FTE. This information is used to calculate aid, such as General Aid, Equalization Aid, and Sparsity Aid

# OPEN-ENROLLMENT



# OPEN-ENROLLMENT LOST REVENUE



# SPECIAL EDUCATION FUND REVENUE

SPECIAL EDUCATION FUND (FUND 27)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	0	0	0
<b>900 000 Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	643,323	852,029	915,829
<b>Local Sources</b>			
240 Payments for Services	7,068	0	2,000
260 Non-Capital Sales	0	0	0
270 School Activity Income	0	0	0
290 Other Revenue, Local Sources	0	0	0
<b>Subtotal Local Sources</b>	<b>7,068</b>	<b>0</b>	<b>2,000</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0	0	0
340 Payments for Services	0	10,493	13,992
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
<b>Subtotal Other School Districts within Wisconsin</b>	<b>0</b>	<b>10,493</b>	<b>13,992</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	0	0	0
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	0	0	0
<b>Subtotal Intermediate Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>State Sources</b>			
610 State Aid -- Categorical	316,937	326,759	394,000
620 State Aid -- General	0	0	0
630 DPI Special Project Grants	0	0	0
640 Payments for Services	0	0	0
650 Achievement Gap Reduction (AGR grant)	0	0	0
690 Other Revenue	2,866	1,797	0
<b>Subtotal State Sources</b>	<b>319,803</b>	<b>328,556</b>	<b>394,000</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0	0	0
730 DPI Special Project Grants	221,958	233,192	183,947
750 IASA Grants	0	0	0
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	38,466	43,209	37,000
790 Other Federal Revenue - Direct	0	0	0
<b>Subtotal Federal Sources</b>	<b>260,424</b>	<b>276,401</b>	<b>220,947</b>
<b>Other Financing Sources</b>			
860 Compensation, Fixed Assets	0	0	0
870 Long-Term Obligations	0	0	0
<b>Subtotal Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Revenues</b>			
960 Adjustments	0	0	0
970 Refund of Disbursement	0	0	0
990 Miscellaneous	0	0	0
<b>Subtotal Other Revenues</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,230,618</b>	<b>1,467,479</b>	<b>1,546,768</b>

# PAYMENTS FROM OTHER SCHOOLS AND CESA

<b><i>Other School Districts Within Wisconsin</i></b>			
310 Transit of Aids	0	0	0
340 Payments for Services	465,172	535,401	555,644
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
<b>Subtotal Other School Districts within Wisconsin</b>	<b>465,172</b>	<b>535,401</b>	<b>555,644</b>
<b><i>Other School Districts Outside Wisconsin</i></b>			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Intermediate Sources</i></b>			
510 Transit of Aids	0	12,133	0
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	0	0	0
<b>Subtotal Intermediate Sources</b>	<b>0</b>	<b>12,133</b>	<b>0</b>

# OTHER REVENUE SOURCES AND TOTAL REVENUE

<b>Subtotal Other Financing Sources</b>	<b>0</b>	<b>4,878</b>	<b>3,000</b>
<b><i>Other Revenues</i></b>			
960 Adjustments	95,307	485,367	8,000
970 Refund of Disbursement	0	0	0
980 Medical Service Reimbursement	0	0	0
990 Miscellaneous	155,766	21,173	254,000
<b>Subtotal Other Revenues</b>	<b>251,072</b>	<b>506,540</b>	<b>262,000</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>9,187,667</b>	<b>10,276,894</b>	<b>9,903,698</b>

# MAJOR BUDGET ITEMS

- Student increase in state per pupil aid
- No revenue limit increase
- Increase in revenue limit in 2023-24 (\$1,000 per student)
- ESSER Funding – Complete
- 15% increase in health insurance (\$762,000)
- CTE Teacher 1.0 FTE
- Possible Restitution From TJ Fraud Case (\$349,428)
- Community Education Projects (\$1,018,439)
- GCE Playground Upgrade (\$263,250)
- 2024-25 Staff Compensation still TBD
- General Renovations-Fund 46/10 (\$977,779)
- 2024-25 Budget Changes Made (See Budget Summary)
- 2023-24 Budget Underspent (See Budget Summary)
- Legal fees since July of 2023 to date (\$39,913)

# UNAUDITED 2023 – 2024 EXPENDITURES

<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	
<b><i>Instruction</i></b>	
110 000 Undifferentiated Curriculum	1,172,131
120 000 Regular Curriculum	1,547,941
130 000 Vocational Curriculum	261,771
140 000 Physical Curriculum	220,069
160 000 Co-Curricular Activities	292,676
170 000 Other Special Needs	0
<b>Subtotal Instruction</b>	<b>3,494,588</b>
<b><i>Support Sources</i></b>	
210 000 Pupil Services	210,528
220 000 Instructional Staff Services	295,103
230 000 General Administration	377,504
240 000 School Building Administration	545,835
250 000 Business Administration	1,862,200
260 000 Central Services	18,623
270 000 Insurance & Judgments	121,221
280 000 Debt Services	17,371
290 000 Other Support Services	267,977
<b>Subtotal Support Sources</b>	<b>3,716,362</b>
<b><i>Non-Program Transactions</i></b>	
410 000 Inter-fund Transfers	917,054
430 000 Instructional Service Payments	1,118,888
450 000 Post-Secondary Scholarship Expenditures	0
490 000 Other Non-Program Transactions	17,382
<b>Subtotal Non-Program Transactions</b>	<b>2,053,324</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>9,264,274</b>

# 2024 – 2025 PROPOSED EXPENDITURES

EXPENDITURES & OTHER FINANCING USES	PROPOSED
<b><i>Instruction</i></b>	
110 000 Undifferentiated Curriculum	1,307,553
120 000 Regular Curriculum	1,788,468
130 000 Vocational Curriculum	341,781
140 000 Physical Curriculum	233,225
160 000 Co-Curricular Activities	341,417
170 000 Other Special Needs	0
<b>Subtotal Instruction</b>	<b>4,012,444</b>
<b><i>Support Sources</i></b>	
210 000 Pupil Services	218,863
220 000 Instructional Staff Services	254,341
230 000 General Administration	373,959
240 000 School Building Administration	518,111
250 000 Business Administration	1,395,346
260 000 Central Services	25,100
270 000 Insurance & Judgments	135,083
280 000 Debt Services	0
290 000 Other Support Services	346,291
<b>Subtotal Support Sources</b>	<b>3,267,094</b>
<b><i>Non-Program Transactions</i></b>	
410 000 Inter-fund Transfers	1,542,682
430 000 Instructional Service Payments	1,081,478
450 000 Post-Secondary Scholarship Expenditures	0
490 000 Other Non-Program Transactions	0
<b>Subtotal Non-Program Transactions</b>	<b>2,624,160</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>9,903,698</b>

**DATA AS OF 6/25/24**

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

2023-24 General Aid Certification (23-24 Line 12A, src 621)	5,475,104
2023-24 Hi Pov Aid (23-24 Line 12B, Src 628)	0
2023-24 Computer Aid Received (23-24 Line 12C, Src 691)	959
2023-24 Aid for Exempt Personal Property (23-24 Line 12D, Src 691)	7,802
2023-24 Fnd 10 Levy Cert (23-24 Line 14A, Levy 10 Src 211)	2,158,158
2023-24 Fnd 38 Levy Cert (23-24 Line 14B, Levy 38 Src 211)	0
2023-24 Fnd 41 Levy Cert (23-24 Line 14C, Levy 41 Src 211)	0
2023-24 Aid Penalty for Over Levy (23-24 FINAL Rev Lim, June 2024)	0
2023-24 Total Levy for All Levied Non-Recurring Exemptions*	30,023
<b>NET 2024-25 Base Revenue Built from 2023-24 Data (Line 1)</b>	<b>7,612,000</b>

\*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 Expendts, 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%.

<b>Line 2: Base Avg: ((21+.4ss)+(22+.4ss)+(23+.4ss)) / 3 =</b>	<b>692</b>		
	<b>2021</b>	<b>2022</b>	<b>2023</b>
Summer FTE:	47	37	38
% (40,40,40)	19	15	15
Sept FTE:	665	673	688
New ICS - Independent	0.00	0.00	0.00
Charter Schools FTE			
Total FTE	684	688	703

<b>Line 6: Curr Avg: ((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 =</b>	<b>703</b>		
	<b>2022</b>	<b>2023</b>	<b>2024</b>
Summer FTE:	37	38	38
% (40,40,40)	15	15	15
Sept FTE:	673	688	702
New ICS - Independent	0.00	0.00	0.00
Charter Schools FTE			
Total FTE	688	703	717

The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2024:

**703**

<b>Line 10B: Declining Enrollment Exemption =</b>	0
Average FTE Loss (Line 2 - Line 6, if > 0)	
<b>X 1.00</b>	=
<b>X (Line 5, Maximum 2024-25 Revenue per Memb) =</b>	
<b>Non-Recurring Exemption Amount:</b>	0

**Fall 2024 Property Values**

2024 TIF-Out Tax Apportionment Equalized Valuation	471,188,511
--	-------------

1. 2024-25 Base Revenue (Funds 10, 38, 41)	(from left)	7,612,000
2. Base Sept Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left)	692
3. 2024-25 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	11,000.00
4. 2024-25 Per Member Change (A+B)		325.00
2024-25 Low Revenue Ceiling per s.121.905(1):		11,000.00
A. Allowed Per-Member Change for 2024-25		325.00
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0		0.00
C. Value of the CCDEB (2024-25 DPI Computed-CCDEB Dists only)		0.00
5. 2024-25 Maximum Revenue / Member (Ln 3 + Ln 4)		11,325.00
6. Current Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left)	703
7. 2024-25 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	7,961,475
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		7,961,475
B. Hold Harmless Non-Recurring Exemption		0
8. Total 2024-25 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 (2022-23 to 2023-24)		0
E. Recurring Referenda to Exceed (If 2024-25 is first year)		0
9. 2024-25 Limit with Recurring Exemptions (Ln 7 + Ln 8)		7,961,475
10. Total 2024-25 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		0
A. Non-Recurring Referenda to Exceed 2024-25 Limit		0
B. Declining Enrollment Exemption for 2024-25 (from left)		0
C. Energy Efficiency Net Exemption for 2024-25 (see pg 4 for details)		0
D. Adjustment for Refunded or Rescinded Taxes, 2024-25		0
E. Prior Year Open Enrollment (uncounted pupil[s])		0
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		0
I. SNSP Private School Voucher Aid Deduction		0
11. 2024-25 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		7,961,475
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		5,341,310
A. 2024-25 <b>OCT 15 CERT OF GENERAL AID</b>		0
B. State Aid to High Poverty Districts (\$0 per 2023 Act 19)		0
C. State Aid for Exempt Computers (Source 691)		959
D. State Aid for Exempt Personal Property (Source 691)		7,802
<b>DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.</b>		
13. Allowable Limited Revenue: (Line 11 - Line 12)		2,620,165
(10, 38, 41 Levies)		
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	2,620,165
<b>Entries Required Below: Enter amnts needed by purpose and fund:</b>		
A. Gen Operations: Fnd 10 Src 211	2,556,290	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	63,875	(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)		1,154,313
A. Referendum Approved Debt (Fund 39 Debt-Src 211)	854,313	
B. Community Services (Fund 80 Src 211)	300,000	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Fall, 2024 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		3,774,478
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00801055

# EXPENDITURES – GENERAL FUND

	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
<b>GENERAL FUND (FUND 10)</b>			
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<i><b>Instruction</b></i>			
110 000 Undifferentiated Curriculum	1,010,530	1,172,131	1,307,553
120 000 Regular Curriculum	1,440,266	1,547,941	1,788,468
130 000 Vocational Curriculum	233,282	261,771	341,781
140 000 Physical Curriculum	220,075	220,069	233,225
160 000 Co-Curricular Activities	299,903	292,676	341,417
170 000 Other Special Needs	0	0	0
<b>Subtotal Instruction</b>	<b>3,204,057</b>	<b>3,494,588</b>	<b>4,012,444</b>
<i><b>Support Sources</b></i>			
210 000 Pupil Services	201,168	210,528	218,863
220 000 Instructional Staff Services	278,131	295,103	254,341
230 000 General Administration	360,373	377,504	373,959
240 000 School Building Administration	567,716	545,835	518,111
250 000 Business Administration	2,187,890	1,862,200	1,395,346
260 000 Central Services	29,640	18,623	25,100
270 000 Insurance & Judgments	104,434	121,221	135,083
280 000 Debt Services	0	17,371	0
290 000 Other Support Services	439,147	267,977	346,291
<b>Subtotal Support Sources</b>	<b>4,168,499</b>	<b>3,716,362</b>	<b>3,267,094</b>
<i><b>Non-Program Transactions</b></i>			
410 000 Inter-fund Transfers	755,348	917,054	1,542,682
430 000 Instructional Service Payments	1,041,743	1,118,888	1,081,478
450 000 Post-Secondary Scholarship Expenditures	0	0	0
490 000 Other Non-Program Transactions	7,485	17,382	0
<b>Subtotal Non-Program Transactions</b>	<b>1,804,576</b>	<b>2,053,324</b>	<b>2,624,160</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>9,177,132</b>	<b>9,264,274</b>	<b>9,903,698</b>

# SPECIAL EDUCATION FUND EXPENDITURES

<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b><i>Instruction</i></b>			
110 000 Undifferentiated Curriculum	0	0	0
120 000 Regular Curriculum	0	0	0
130 000 Vocational Curriculum	0	0	0
140 000 Physical Curriculum	0	0	0
150 000 Special Education Curriculum	1,048,963	1,129,005	1,170,879
160 000 Co-Curricular Activities	0	0	0
170 000 Other Special Needs	0	0	0
<b>Subtotal Instruction</b>	<b>1,048,963</b>	<b>1,129,005</b>	<b>1,170,879</b>
<b><i>Support Sources</i></b>			
210 000 Services	82,016	126,839	146,720
220 000 Instructional Staff Services	86,601	161,239	174,358
230 000 General Administration	0	0	0
240 000 School Building Administration	0	0	0
250 000 Business Administration	12,849	12,341	15,447
260 000 Central Services	0	0	0
270 000 Insurance & Judgments	0	0	0
280 000 Debt Services	0	0	0
290 000 Other Support Services	0	0	0
<b>Subtotal Support Sources</b>	<b>181,466</b>	<b>300,419</b>	<b>336,525</b>
<b><i>Non-Program Transactions</i></b>			
410 000 Inter-fund Transfers	0	0	0
430 000 Instructional Service Payments	0	38,046	39,364
490 000 Other Non-Program Transactions	189	9	0
<b>Subtotal Non-Program Transactions</b>	<b>189</b>	<b>38,055</b>	<b>39,364</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,230,618</b>	<b>1,467,479</b>	<b>1,546,768</b>

# SPECIAL PROJECTS FUND EXPENDITURES

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2022-23</b>	<b>Unaudited 2023-24</b>	<b>Budget 2024-25</b>
<b>Beginning Fund Balance</b>	<b>667,278</b>	<b>724,342</b>	<b>787,367</b>
<b>Ending Fund Balance</b>	<b>724,342</b>	<b>787,367</b>	<b>787,367</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,460,885</b>	<b>1,723,257</b>	<b>1,673,968</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,403,821</b>	<b>1,660,232</b>	<b>1,673,968</b>

# DEBT SERVICE FUND EXPENDITURES

<b>DEBT SERVICE FUND</b>	<b>Audited 2022-23</b>	<b>Unaudited 2023-24</b>	<b>Budget 2024-25</b>
<b>Beginning Fund Balance</b>	<b>195,370</b>	<b>189,695</b>	<b>183,801</b>
<b>Ending Fund Balance</b>	<b>189,695</b>	<b>183,801</b>	<b>685,481</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>720,688</b>	<b>719,819</b>	<b>1,227,143</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>726,363</b>	<b>725,713</b>	<b>725,463</b>

# CAPITAL PROJECTS FUND EXPENDITURES

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2022-23</b>	<b>Unaudited 2023-24</b>	<b>Budget 2024-25</b>
<b>Beginning Fund Balance</b>	<b>2,960,886</b>	<b>2,762,040</b>	<b>681,352</b>
<b>Ending Fund Balance</b>	<b>2,762,040</b>	<b>681,352</b>	<b>(0)</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>141,740</b>	<b>61,612</b>	<b>143,648</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>340,586</b>	<b>2,142,300</b>	<b>825,000</b>

# FOOD SERVICE FUND EXPENDITURES

FOOD SERVICE FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	274,747	238,327	103,673
Ending Fund Balance	238,327	103,673	41,777
REVENUES & OTHER FINANCING SOURCES	422,739	440,598	453,800
EXPENDITURES & OTHER FINANCING USES	459,159	575,252	515,696

# COMMUNITY SERVICE FUND EXPENDITURES

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2022-23</b>	<b>Unaudited 2023-24</b>	<b>Budget 2024-25</b>
<b>Beginning Fund Balance</b>	<b>1,429,910</b>	<b>1,979,740</b>	<b>1,983,643</b>
<b>Ending Fund Balance</b>	<b>1,979,740</b>	<b>1,983,643</b>	<b>421,157</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,068,321</b>	<b>1,096,224</b>	<b>509,000</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>518,492</b>	<b>1,092,321</b>	<b>2,071,486</b>

# TOTAL EXPENDITURES AND OTHER FINANCING USES

ALL FUNDS	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	12,625,552	15,460,092	15,715,311
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	755,348	917,054	1,542,682
<b>Refinancing Expenditures (FUND 30)</b>	0	0	0
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>11,870,204</b>	<b>14,543,038</b>	<b>14,172,629</b>
<b>PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>22.52%</b>	<b>-2.55%</b>

# PROPOSED PROPERTY TAX LEVY

<b>FUND</b>	<b>Audited 2022-23</b>	<b>Unaudited 2023-24</b>	<b>Budget 2024-25</b>
General Fund	1,187,874	2,158,158	2,556,290
Referendum Debt Service Fund	652,513	652,513	654,313
Non-Referendum Debt Service Fund	67,025	65,025	63,875
Capital Expansion Fund	0	0	0
Community Service Fund	750,000	700,000	300,000
<b>TOTAL SCHOOL LEVY</b>	<b>2,657,412</b>	<b>3,575,696</b>	<b>3,574,478</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>34.56%</b>	<b>-0.03%</b>

EVERY STUDENT, EVERY DAY



**2024-2025  
OTHER NEW BUSINESS**

**BUDGET AND ANNUAL MEETING**  
*SEPTEMBER 23, 2024*

# NEW BUSINESS #1

C. Resolution A – To adopt the 2024-2025 Tax Levy

D. Resolution B – To authorize the School Board to make temporary loans for current operation according to statutory requirements

E. Resolution C – To authorize the sale of school property not needed for school purposes

F. Resolution D – To establish salaries for School Board members

i. Currently members of the Board of Education are paid the following:

1. Board Officers annual salaries at \$2,500

2. Board Members annual salaries at \$2,200

ii. Authorize \$75 for Board members participating in any special Board or Work Session Meetings beyond the regular monthly meetings

iii. Authorize payment to Board members on official school district business for actual travel expenses including room and board; and per diem of \$75 per day when traveling away from the District

## NEW BUSINESS #2

G. Resolution E – To authorize the reimbursement of Board members for actual and necessary expenses incurred when traveling in performance of duties.

H. Resolution F – To authorize the establishment of accident insurance for students.

I. Resolution G – To authorize the Board of Education to set the date of 2025 Annual School District Meeting for Monday, September 22, 2025 at 6:00 P.M. at a location determined by the Board of Education and the Administrative Staff

# OTHER BUSINESS

7. Other Business –
  - a. Minutes of this meeting approved before adjournment
8. Adjournment

WE ARE ALL



Thank you for the  
opportunity to serve your  
child and this community



We understand the very  
important role we play in the  
lives and futures of our children