

School District of Monroe

2023-2024

BUDGET



Preparing for the Future, One Child at a Time

SCHOOL DISTRICT OF MONROE ANNUAL MEETING

MONDAY, OCTOBER 16, 2023

5:00 PM

BAUER EDUCATION CENTER

1220 16TH AVENUE



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<https://www.youtube.com/@monroeschoolswi>

AGENDA			
1.	Call to Order		
2.	Election of Chairperson		
3.	Approve Agenda		
4.	Reading of Minutes from October 17, 2022 Annual Meeting by School Board Clerk Nicole Austin		
5.	2023-2024 Budget Hearing		
6.	Authorize 2023-2024 Tax Levy		
7.	Authorize the Board of Education to Furnish Textbooks		
8.	Authorize the Board of Education to Operate the Hot Lunch and Milk Programs		
9.	Authorize the Board of Education to Provide for the Sale of Real and Personal Property Not Needed for School Purposes in Accordance with School Board Policy		
10.	Authorize the Board of Education to Lease School Property		
11.	Authorize the Board of Education to Purchase, Operate, and Maintain Transportation Vehicles or to Finance Contracts for the Use and Services of Transportation Vehicles		
12.	Authorize the Board of Education to Direct and Provide for the Prosecution or Defense of Any Action or Proceedings in which the School District is Interested		
13.	Authorize the Annual Salaries for the Board of Education Members		
14.	Authorize the Expense Reimbursement for the Board of Education Members		
15.	Establish Date and Time for 2024 Annual Meeting		
16.	Adjourn		

SCHOOL DISTRICT OF MONROE ANNUAL MEETING (Monday, October 17, 2022)
Generated by Cindy Rupnow on Monday, October 10, 2022

1. Call to Order

The meeting was called to order at 7:00 P.M. by Teresa Keehn, Board of Education Vice-President.

2. Election of Chairperson

A nomination from the floor for chairperson of the 2022 annual Meeting was made for Teresa Keehn.

A motion to accept the nomination was made by Nikki Austin and seconded by Stacy Cavanaugh .

Voice Vote	Approved	Defeated
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3. Approve Agenda

A motion was made by Stacy Cavanaugh and seconded by Teri Ellefson to approve the agenda for the School District of Monroe Annual meeting of October 17, 2022.

Voice Vote	Approved	Defeated
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4. Reading of Minutes from October 11, 2021 Annual Meeting by School Board Clerk Nikki Austin.

A motion was made by Eric Eckdhal and seconded by Teri Ellefson to approve waving the reading of the October 11, 2021 Annual Meeting minutes.

Voice Vote	Approved	Defeated
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5. Introduction, District Administrator

Rodney Figueroa, District Administrator thanked everyone for coming to the Annual Meeting tonight.

6. 2022-2023 Budget Hearing

The Board of Education adopts the final levy at the last meeting in October as we will not receive the final numbers from the State until that time. A sufficient fund balance enables us to not need to do cash-flow borrowing. Our Fund Balance at the beginning of the 2021-2022 year was \$8,060,991 with an additional surplus of \$924,731 at the end of the year to bring our actual ending budget balance to \$8,985,471.

2021-2022 Budget Review

- Fund 10 Revenues
 - Budgeted Revenues - \$30,724,957
 - Actual Revenues - \$31,290,726
 - Revenues Surplus - \$565,769
 - Federal Relief Funds
 - Medicaid Funds
 - Actual more than Budgeted - 1.84%
- Fund 10 Expenditures
 - Budgeted Expenditures - \$31,219,134
 - Actual Expenditures - \$30,365,995
 - Expenditure Savings - \$853,139
 - Actual less than Budgeted - 2.73%

Currently, we are projecting an operating deficit of \$926,251 for the 2022-2023 school year due to no increase in the funds for the revenue limit and per pupil aid. We will be using \$1.2 million of the ESSER funds to backfill the budget increases since we have no revenue increase.

7. Authorize 2022-2023 Tax Levy

BE IT RESOLVED that a school tax be assess ("Advisory only") against all taxable property within the District in the amount of \$11,474,840 which is necessary to operate and maintain the District School System and to finance the recommended Budget, and Debt Service obligations: General Fund (Fund 10) \$8,192,409; Non-Referendum Debt Service Fund (Fund 38) \$238,003 ; Referendum Debt Service Fund (Fund 30) \$1,894,428, and Community Service Fund (Fund 80) \$1,150,000.

Motion by: Phil Vosberg
Seconded by: Nikki Austin

Voice Vote	Approved	Defeated
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8. Authorize 2022-2023 Alternate Tax Levy Should Referendum Pass

BE IT RESOLVED that a school tax be assessed ("Advisory only") against all taxable property within the District in the amount of \$14,782,507 which is necessary to operate and maintain the District School System and to finance the recommended Budget, and Debt Service obligations: General Fund (Fund10) \$8,192,409; Non-Referendum Debt Service Fund (Fund 38) \$238,003; Referendum Debt Service Fund (Fund 39) \$5,202,095, and Community Service Fund Fund (Fund 80) \$1,150,000.

Motion by: Stacy Cavanaugh
Seconded by: Claire Leeds

Voice Vote	Approved	Defeated
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9. Authorize the Board of Education to Furnish Textbooks

BE IT RESOLVED that the School Board of the School District of Monroe, Green County, Wisconsin, shall be and is hereby authorized to furnish free textbooks for use in the school system and to establish a penalty for unusual and unreasonable wear according to rules that may be established by said Board. Wisconsin Statute 120.10(15)

Motion by: Cheryl McGuire
Seconded by: Stacy Cavanaugh

Voice Vote	Approved	Defeated
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10. Authorize the Board of Education to Operate the Hot Lunch and Milk Programs

BE IT RESOLVED that the Board of Education, School District of Monroe, Green County, Wisconsin, is hereby directed to furnish hot lunches and milk to any and all students of said District at such places and times and at such cost as shall be set by said School Board, and the School Board is hereby authorized to pay any deficiency which may result from said lunch program. Wisconsin Statute 120.10(16)

Motion by: Stacy Cavanaugh
Seconded by: Claire Leeds

Voice Vote	Approved	Defeated
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11. Authorize the Board of Education to Provide for the Sale of Real and Personal Property Not Needed for School Purposes in Accordance with School Board Policy

BE IT RESOLVED that electors of the School District of Monroe, Green County, Wisconsin, sell any property belonging to and not needed by said District for school purposes. Be it further resolved that the conduct of sale of such property be determined by said Board of Education. Wisconsin Statute 120.10(12)

Motion by: Phil Vosberg
Seconded by: Stacy Cavanaugh

Voice Vote	Approved	Defeated
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12. Authorize the Board of Education to Lease School Property

BE IT RESOLVED that the Board of Education, of the School District of Monroe, Green County, Wisconsin, be authorized to lease school sites, buildings, and equipment not needed for school purposes to any person for any lawful use at a reasonable rental fee. Wisconsin Statutes 120.13(25) & 120.44(2)

Motion by: Teri Ellefson
Seconded by: Nikki Austin

Voice Vote	Approved	Defeated
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13. Authorize the Board of Education to Purchase, Operate, and Maintain Transportation Vehicles or to Finance Contracts for the Use and Services of Transportation Vehicles

BE IT RESOLVED that the School Board of the School District of Monroe, Green County, Wisconsin be authorized to provide transportation service at District expenses to pupils based upon the District's transportation policies and hazardous transportation plan. Wisconsin Statute 121.54

**Motion by: Eric Eckdhal
Seconded by: Teri Ellefson**

Voice Vote	Approved	Defeated
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14. Authorize the Board of Education to Direct and Provide for the Prosecution or Defense of Any Action or Proceedings in which the School District is Interested

BE IT RESOLVED that the Board of Education of the School District of Monroe, Green County, Wisconsin, is directed to provide for the prosecution or defense of any action or proceeding in which the District is interested, for the remainder of the 2022-2023 school year. Wisconsin Statute 120.10(14)

**Motion by: Phil Vosberg
Seconded by: Stacy Cavanaugh**

Voice Vote	Approved	Defeated
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15. Authorize the Annual Salaries for the Board of Education Members

BE IT RESOLVED by the electors of the School District of Monroe, Green County, Wisconsin, the following yearly salaries be adopted for the members of the Board of Education: Wisconsin Statute 120.10(3) (Presently the Board does not receive compensation)

**Motion by: Nikki Austin
Seconded by: Catherine Boughton**

Voice Vote	Approved	Defeated
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16. Authorize the Expense Reimbursement for the Board of Education Members

BE IT RESOLVED by the electors of the School District of Monroe, Green County, Wisconsin, that Board members be reimbursed for their actual and necessary expenses, up to the limits defined by Board policy, when traveling outside the District to perform School Board duties, in accordance with State Statutes. Wisconsin Statute 120.10(4) (This is "current practice")

**Motion by: Joe Monroe
Seconded by: Catherine Boughton**

Voice Vote	Approved	Defeated
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17. Establish Date and Time for 2023 Annual Meeting

BE IT RESOLVED that the Board of Education of the School District of Monroe, Green County, Wisconsin, be authorized to set the date for the 2023 Annual Meeting and Budget Hearing.

**Motion by: Catherin Boughton
Seconded by: Stacy Cavanaugh**

Voice Vote	Approved	Defeated
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18. Adjournment

At 7:56 P.M. a motion was made by Eric Eckdhal and seconded by Catherin Boughton to adjourn.

Voice Vote	Approved	Defeated
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Submitted by

Nikki Austin
Board of Education Clerk

Cindy Rupnow
BOE/District Administrative Executive Assistant

APPROVED BY BOARD OF EDUCATION ON OCTOBER 24, 2022

**SCHOOL DISTRICT OF MONROE
GENERAL FUND (FUND 10)
BUDGET - AT - A - GLANCE**

		<u>AUDITED</u> <u>2021-2022</u>	<u>AUDITED</u> <u>2022-2023</u>	<u>PROPOSED</u> <u>2023-2024</u>	<u>Change</u>	<u>%</u> <u>Change</u>
BALANCE SHEET						
	<u>Equity</u>					
FUND BALANCE - BEGINNING	900000	8,060,991	8,985,722	8,783,402	(202,320)	-2.25%
FUND BALANCE - ENDING	900000	8,985,722	8,783,402	7,284,504	(1,498,898)	-17.07%
REVENUES & OTHER FINANCING SOURCES						
	<u>Source</u>					
OPERATING TRANSFERS IN	100	-	-	-	-	
LOCAL SOURCES	200	9,782,233	9,040,663	8,804,017	(236,646)	-2.62%
INTERDISTRICT PAYS	300/400	932,142	1,002,598	1,123,000	120,402	12.01%
INTERMEDIATE SOURCES	500	15,437	24,820	34,000	9,180	36.99%
STATE SOURCES	600	18,537,125	19,569,567	20,141,000	571,433	2.92%
FEDERAL SOURCES	700	1,909,328	1,919,491	1,080,000	(839,491)	-43.74%
ALL OTHER SOURCES	800/900	114,461	76,750	55,500	(21,250)	-27.69%
TOTAL REVENUES		31,290,726	31,633,889	31,237,517	(396,372)	-1.25%
EXPENDITURES & OTHER FINANCING USES						
	<u>Function</u>					
INSTRUCTION	100000	14,120,974	14,666,587	15,471,340	804,753	5.49%
SUPPORT SERVICES	200000	10,666,433	11,132,707	11,384,540	251,833	2.26%
NON-PROGRAM	400000	5,578,588	6,036,915	5,880,535	(156,380)	-2.59%
TOTAL EXPENDITURES		30,365,995	31,836,209	32,736,415	900,206	2.83%
PROPOSED PROPERTY TAX LEVY						
	<u>Fund</u>					
GENERAL FUND	10	9,197,783	8,260,934	8,076,017	(184,917)	-2.24%
DEBT SERVICE FUND	38/39	2,076,872	5,439,097	5,745,983	306,886	5.64%
COMMUNITY SERVICE FUND	80	1,140,000	1,150,000	1,170,000	20,000	1.74%
TOTAL SCHOOL TAX LEVY		12,414,655	14,850,031	14,992,000	141,969	0.96%

TAX APPORTIONMENT SCHEDULE

**2023/2024 TAX LEVIES BY MUNICIPALITIES IN THE SCHOOL DISTRICT OF MONROE
(Using 10% Estimated Equalized Valuation Growth)**

Total All Levies for 2023/2024 **\$14,992,000**

	EQUALIZED VALUATION	% TO FULL	TOTAL LEVY
C. MONROE	1,084,696,910	61.9510%	9,287,701
T. ADAMS	12,527,105	0.7155%	107,263
T. CADIZ	53,664,556	3.0650%	459,502
T. CLARNO	145,941,840	8.3353%	1,249,625
T. JEFFERSON	47,701,593	2.7244%	408,444
T. JORDAN	78,931,522	4.5081%	675,850
T. MONROE	184,581,294	10.5421%	1,580,474
T. MOUNT PLEASANT	2,625,012	0.1499%	22,477
T. SYLVESTER	103,955,025	5.9373%	890,113
T. WASHINGTON	18,478,610	1.0554%	158,223
V. BROWNTOWN	<u>17,790,190</u>	1.0161%	<u>152,328</u>
	<u>1,750,893,657</u>	<u>100.0000%</u>	<u>14,992,000</u>

Projected Tax Rate

	2021-22	2022-23	2023-24	
General Fund Levy	9,197,783	8,260,934	8,076,017	-2.24%
Debt Service Levy	2,076,872	5,439,097	5,745,983	5.64%
Community Service Fund	<u>1,140,000</u>	<u>1,150,000</u>	<u>1,170,000</u>	1.74%
Total Levy	12,414,655	14,850,031	14,992,000	0.96%
Property Values	1,349,069,029	1,591,721,506	1,750,893,657	10.00%
Mill Rate	9.2024	9.3295	8.5625	-8.22%

**SCHOOL DISTRICT OF MONROE
PROPERTY TAX LEVY HISTORY**

<u>Year</u>	<u>Total Levy</u>	<u>% Change</u>	<u>Total Equalized Valuation</u>	<u>% Change</u>	<u>Mill Rate</u>	<u>% Change</u>
1992-93	\$ 8,142,980		\$ 458,221,785		\$ 17.7708	
1993-94	\$ 8,558,271	5.1000%	\$ 485,842,231	6.0277%	\$ 17.6153	-0.8750%
1994-95	\$ 7,989,036	-6.6513%	\$ 525,162,973	8.0933%	\$ 15.2125	-13.6406%
1995-96	\$ 8,191,226	2.5308%	\$ 569,673,698	8.4756%	\$ 14.3788	-5.4803%
1996-97	\$ 5,970,155	-27.1152%	\$ 595,997,574	4.6209%	\$ 10.0171	-30.3344%
1997-98	\$ 6,235,304	4.4412%	\$ 631,388,705	5.9381%	\$ 9.8755	-1.4130%
1998-99	\$ 6,507,083	4.3587%	\$ 660,382,333	4.5920%	\$ 9.8535	-0.2231%
1999-00	\$ 8,375,780	28.7179%	\$ 692,460,996	4.8576%	\$ 12.0957	22.7550%
2000-01	\$ 9,105,460	8.7118%	\$ 712,478,257	2.8907%	\$ 12.7800	5.6575%
2001-02	\$ 9,093,362	-0.1329%	\$ 744,203,496	4.4528%	\$ 12.2189	-4.3902%
2002-03	\$ 9,437,326	3.7826%	\$ 765,294,401	2.8340%	\$ 12.3316	0.9224%
2003-04	\$ 10,066,291	6.6647%	\$ 779,708,198	1.8834%	\$ 12.9103	4.6928%
2004-05	\$ 9,950,683	-1.1485%	\$ 838,126,806	7.4924%	\$ 11.8725	-8.0386%
2005-06	\$ 9,296,736	-6.5719%	\$ 878,350,953	4.7993%	\$ 10.5843	-10.8504%
2006-07	\$ 9,776,287	5.1583%	\$ 920,971,148	4.8523%	\$ 10.6152	0.2918%
2007-08	\$ 11,644,200	19.1066%	\$ 967,014,807	4.9995%	\$ 12.0414	13.4354%
2008-09	\$ 11,510,902	-1.1448%	\$ 985,561,524	1.9179%	\$ 11.6795	-3.0051%
2009-10	\$ 11,892,687	3.3167%	\$ 1,004,922,297	1.9644%	\$ 11.8344	1.3262%
2010-11	\$ 12,280,251	3.2588%	\$ 986,257,846	-1.8573%	\$ 12.4514	5.2130%
2011-12	\$ 11,092,285	-9.6738%	\$ 997,026,184	1.0918%	\$ 11.1254	-10.6494%
2012-13	\$ 11,528,164	3.9296%	\$ 989,379,630	-0.7669%	\$ 11.6519	4.7328%
2013-14	\$ 11,162,356	-3.1732%	\$ 992,932,920	0.3591%	\$ 11.2418	-3.5197%
2014-15	\$ 10,908,208	-2.2768%	\$ 1,024,106,895	3.1396%	\$ 10.6514	-5.2515%
2015-16	\$ 11,072,291	1.5042%	\$ 1,035,188,858	1.0821%	\$ 10.6959	0.4176%
2016-17	\$ 12,557,143	13.4105%	\$ 1,068,433,633	3.2115%	\$ 11.7529	9.8817%
2017-18	\$ 12,659,268	0.8133%	\$ 1,099,093,844	2.8696%	\$ 11.5179	-1.9990%
2018-19	\$ 11,984,833	-5.3276%	\$ 1,136,039,424	3.3615%	\$ 10.5497	-8.4065%
2019-20	\$ 12,103,160	0.9873%	\$ 1,221,445,588	7.5179%	\$ 9.9089	-6.0739%
2020-21	\$ 12,374,783	2.2442%	\$ 1,264,124,667	3.4941%	\$ 9.7892	-1.2077%
2021-22	\$ 12,414,655	0.3222%	\$ 1,349,069,029	6.7196%	\$ 9.2024	-5.9946%
2022-23	\$ 14,850,031	19.6169%	\$ 1,591,721,506	17.9867%	\$ 9.3295	1.3818%
2023-24	\$ 14,992,000	0.9560%	\$ 1,750,893,657	10.0000%	\$ 8.5625	-8.2218%

BUDGET ADOPTION 2023-2024			
GENERAL FUND (FUND 10)	Audited 2021-2022	Budgeted 2022-2023	Budget 2023-2024
Beginning Fund Balance (Account 930 000)	8,060,991	8,985,722	8,050,053
Ending Fund Balance, Reserved (Acct. 931 000)	310,226	0	0
Ending Fund Balance, Designated (Acct. 932 000)	8,675,496	8,050,053	6,551,155
Ending Fund Balance, Unappropriated (Acct. 933 000)	0		0
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	8,985,722	8,050,053	6,551,155
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0	0	0
Local Sources			
210 Taxes	9,340,201	8,285,934	8,103,017
240 Payments for Services	16,912	0	10,000
260 Non-Capital Sales	56,413	53,100	53,850
270 School Activity Income	60,925	51,800	53,300
280 Interest on Investments	18,534	30,000	300,000
290 Other Revenue, Local Sources	289,248	250,550	283,850
Subtotal Local Sources	9,782,233	8,671,384	8,804,017
Other School Districts Within Wisconsin			
310 Transit of Aids	0	0	0
340 Payments for Services	924,061	1,015,750	1,118,000
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
Subtotal Other School Districts within Wisconsin	924,061	1,015,750	1,118,000
Other School Districts Outside Wisconsin			
440 Payments for Services	8,081	6,000	5,000
490 Other Inter-district, Outside Wisconsin	0	0	0
Subtotal Other School Districts Outside Wisconsin	8,081	6,000	5,000
Intermediate Sources			
510 Transit of Aids	15,437	21,000	34,000
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
Subtotal Intermediate Sources	15,437	21,000	34,000
State Sources			
610 State Aid -- Categorical	134,930	145,000	165,000
620 State Aid -- General	16,270,822	17,328,550	17,900,000
630 DPI Special Project Grants	34,914	35,000	50,000
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	0	0	0
690 Other Revenue	2,096,459	2,027,337	2,026,000
Subtotal State Sources	18,537,125	19,535,887	20,141,000
Federal Sources			
710 Transit of Aids	0	0	0
720 Impact Aid	0	0	0
730 DPI Special Project Grants	1,016,312	1,278,120	440,000
750 IASA Grants	272,925	262,200	350,000
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	620,091	440,000	290,000
790 Other Federal Revenue - Direct	0	0	0
Subtotal Federal Sources	1,909,328	1,980,320	1,080,000

Other Financing Sources			
850 Reorganization Settlement	0	0	0
860 Compensation, Fixed Assets	58,990	0	0
870 Long-Term Obligations	0	0	0
Subtotal Other Financing Sources	58,990	0	0
Other Revenues			
960 Adjustments	0	0	0
970 Refund of Disbursement	27,195	25,000	30,000
980 Medical Service Reimbursement	0	0	0
990 Miscellaneous	28,276	10,000	25,500
Subtotal Other Revenues	55,471	35,000	55,500
TOTAL REVENUES & OTHER FINANCING SOURCES	31,290,726	31,265,341	31,237,517
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	4,346,179	4,488,885	4,698,610
120 000 Regular Curriculum	7,089,356	7,269,824	7,282,946
130 000 Vocational Curriculum	1,027,499	1,082,150	1,126,314
140 000 Physical Curriculum	803,896	836,341	891,530
160 000 Co-Curricular Activities	631,476	664,495	698,210
170 000 Other Special Needs	222,568	581,520	773,730
Subtotal Instruction	14,120,974	14,923,215	15,471,340
Support Sources			
210 000 Pupil Services	799,403	844,145	866,000
220 000 Instructional Staff Services	2,412,732	2,752,395	2,604,850
230 000 General Administration	512,870	551,875	596,635
240 000 School Building Administration	1,686,110	1,762,980	1,824,750
250 000 Business Administration	4,280,878	4,490,390	4,494,305
260 000 Central Services	75,327	67,000	67,000
270 000 Insurance & Judgments	258,950	270,000	270,000
280 000 Debt Services	26,429	28,000	28,000
290 000 Other Support Services	613,734	633,000	633,000
Subtotal Support Sources	10,666,433	11,399,785	11,384,540
Non-Program Transactions			
410 000 Inter-fund Transfers	3,831,724	4,138,510	4,078,535
430 000 Instructional Service Payments	1,746,802	1,737,500	1,801,000
490 000 Other Non-Program Transactions	62	2,000	1,000
Subtotal Non-Program Transactions	5,578,588	5,878,010	5,880,535
TOTAL EXPENDITURES & OTHER FINANCING USES	30,365,995	32,201,010	32,736,415

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27)	Audited 2021-2022	Budgeted 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	660,180	719,636	719,636
900 000 Ending Fund Balance	719,636	719,636	719,636
TOTAL REVENUES & OTHER FINANCING SOURCES	7,063,092	7,062,910	7,977,935
100 000 Instruction	5,430,814	5,308,615	6,161,760
200 000 Support Services	1,453,992	1,637,295	1,674,175
400 000 Non-Program Transactions	118,830	117,000	142,000
TOTAL EXPENDITURES & OTHER FINANCING USES	7,003,636	7,062,910	7,977,935

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2021-2022	Budgeted 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	15,828	28,506	29,507
900 000 ENDING FUND BALANCES	28,506	29,507	765,416
TOTAL REVENUES & OTHER FINANCING SOURCES	2,077,258	5,440,098	5,745,983
281 000 Long-Term Capital Debt	1,825,545	5,201,094	4,756,009
282 000 Refinancing	0	0	0
283 000 Operational Debt	0	0	0
289 000 Other Long-Term General Obligation Debt	239,035	238,003	254,065
492 000 Adjustments and Refunds			
TOTAL EXPENDITURES & OTHER FINANCING USES	2,064,580	5,439,097	5,010,074
842 000 INDEBTEDNESS, END OF YEAR	4,300,000	87,020,000	85,065,000

CAPITAL PROJECTS FUND (FUNDS 43, 49)	Audited 2021-2022	Budgeted 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	5,353,325	2,390,523	0
900 000 Ending Fund Balance	2,390,523	0	(10,725,000)
TOTAL REVENUES & OTHER FINANCING SOURCES	10,226	0	1,500,000
200 000 Support Services	2,973,028	2,390,523	12,225,000
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	2,973,028	2,390,523	12,225,000

FOOD SERVICE FUND (FUND 50)	Audited 2021-2022	Budgeted 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	85,647	499,518	408,058
900 000 ENDING FUND BALANCE	499,518	408,058	308,058
TOTAL REVENUES & OTHER FINANCING SOURCES	1,842,339	1,376,900	1,574,170
200 000 Support Services	1,428,132	1,468,360	1,674,170
400 000 Non-Program Transactions	336	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	1,428,468	1,468,360	1,674,170

COMMUNITY SERVICE FUND (FUND 80)	Audited 2021-2022	Budgeted 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	1,224,160	1,251,513	1,251,513
900 000 ENDING FUND BALANCE	1,251,513	1,251,513	1,251,513
TOTAL REVENUES & OTHER FINANCING SOURCES	1,314,409	1,297,000	1,330,540
200 000 Support Services	24,725	25,100	26,250
300 000 Community Services	1,166,990	1,271,900	1,304,290
400 000 Non-Program Transactions	95,341	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	1,287,056	1,297,000	1,330,540

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 95, 99)	Audited 2021-2022	Budgeted 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	0	0	0
900 000 ENDING FUND BALANCE	0	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	0	0	0
100 000 Instruction	0	0	0
200 000 Support Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	0	0	0

BUDGET ADOPTION 2023-2024			
GENERAL FUND (FUND 10)	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024
Beginning Fund Balance (Account 930 000)	8,060,991	8,985,722	8,783,402
Ending Fund Balance, Reserved (Acct. 931 000)	310,226	0	0
Ending Fund Balance, Designated (Acct. 932 000)	8,675,496	8,783,402	7,284,504
Ending Fund Balance, Unappropriated (Acct. 933 000)	0		0
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	8,985,722	8,783,402	7,284,504
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0	0	0
Local Sources			
210 Taxes	9,340,201	8,348,490	8,103,017
240 Payments for Services	16,912	9,850	10,000
260 Non-Capital Sales	56,413	63,798	53,850
270 School Activity Income	60,925	65,731	53,300
280 Interest on Investments	18,534	250,125	300,000
290 Other Revenue, Local Sources	289,248	302,669	283,850
Subtotal Local Sources	9,782,233	9,040,663	8,804,017
Other School Districts Within Wisconsin			
310 Transit of Aids	0	0	0
340 Payments for Services	924,061	997,125	1,118,000
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
Subtotal Other School Districts within Wisconsin	924,061	997,125	1,118,000
Other School Districts Outside Wisconsin			
440 Payments for Services	8,081	5,473	5,000
490 Other Inter-district, Outside Wisconsin	0	0	0
Subtotal Other School Districts Outside Wisconsin	8,081	5,473	5,000
Intermediate Sources			
510 Transit of Aids	15,437	24,820	34,000
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
Subtotal Intermediate Sources	15,437	24,820	34,000
State Sources			
610 State Aid -- Categorical	134,930	167,200	165,000
620 State Aid -- General	16,270,822	17,328,550	17,900,000
630 DPI Special Project Grants	34,914	46,480	50,000
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	0	0	0
690 Other Revenue	2,096,459	2,027,337	2,026,000
Subtotal State Sources	18,537,125	19,569,567	20,141,000
Federal Sources			
710 Transit of Aids	0	0	0
720 Impact Aid	0	0	0
730 DPI Special Project Grants	1,016,312	1,152,910	440,000
750 IASA Grants	272,925	260,604	350,000
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	620,091	505,977	290,000
790 Other Federal Revenue - Direct	0	0	0
Subtotal Federal Sources	1,909,328	1,919,491	1,080,000

Other Financing Sources			
850 Reorganization Settlement	0	0	0
860 Compensation, Fixed Assets	58,990	0	0
870 Long-Term Obligations	0	0	0
Subtotal Other Financing Sources	58,990	0	0
Other Revenues			
960 Adjustments	0	0	0
970 Refund of Disbursement	27,195	52,476	30,000
980 Medical Service Reimbursement	0	0	0
990 Miscellaneous	28,276	24,274	25,500
Subtotal Other Revenues	55,471	76,750	55,500
TOTAL REVENUES & OTHER FINANCING SOURCES	31,290,726	31,633,889	31,237,517
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	4,346,179	4,452,094	4,698,610
120 000 Regular Curriculum	7,089,356	7,103,655	7,282,946
130 000 Vocational Curriculum	1,027,499	1,091,321	1,126,314
140 000 Physical Curriculum	803,896	826,563	891,530
160 000 Co-Curricular Activities	631,476	678,384	698,210
170 000 Other Special Needs	222,568	514,570	773,730
Subtotal Instruction	14,120,974	14,666,587	15,471,340
Support Sources			
210 000 Pupil Services	799,403	850,667	866,000
220 000 Instructional Staff Services	2,412,732	2,396,004	2,604,850
230 000 General Administration	512,870	574,398	596,635
240 000 School Building Administration	1,686,110	1,743,724	1,824,750
250 000 Business Administration	4,280,878	4,573,360	4,494,305
260 000 Central Services	75,327	76,147	67,000
270 000 Insurance & Judgments	258,950	267,908	270,000
280 000 Debt Services	26,429	24,227	28,000
290 000 Other Support Services	613,734	626,272	633,000
Subtotal Support Sources	10,666,433	11,132,707	11,384,540
Non-Program Transactions			
410 000 Inter-fund Transfers	3,831,724	4,144,161	4,078,535
430 000 Instructional Service Payments	1,746,802	1,889,277	1,801,000
490 000 Other Non-Program Transactions	62	3,477	1,000
Subtotal Non-Program Transactions	5,578,588	6,036,915	5,880,535
TOTAL EXPENDITURES & OTHER FINANCING USES	30,365,995	31,836,209	32,736,415

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27)	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	660,180	719,636	787,954
900 000 Ending Fund Balance	719,636	787,954	787,954
TOTAL REVENUES & OTHER FINANCING SOURCES	7,063,092	7,760,280	7,977,935
100 000 Instruction	5,430,814	5,794,423	6,161,760
200 000 Support Services	1,453,992	1,689,547	1,674,175
400 000 Non-Program Transactions	118,830	207,992	142,000
TOTAL EXPENDITURES & OTHER FINANCING USES	7,003,636	7,691,962	7,977,935

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	15,828	28,506	1,224,530
900 000 ENDING FUND BALANCES	28,506	1,224,530	1,960,439
TOTAL REVENUES & OTHER FINANCING SOURCES	2,077,258	94,788,567	5,745,983
281 000 Long-Term Capital Debt	1,825,545	4,168,403	4,756,009
282 000 Refinancing	0	89,182,200	0
283 000 Operational Debt	0	0	0
289 000 Other Long-Term General Obligation Debt	239,035	241,940	254,065
492 000 Adjustments and Refunds			
TOTAL EXPENDITURES & OTHER FINANCING USES	2,064,580	93,592,543	5,010,074
842 000 INDEBTEDNESS, END OF YEAR	4,300,000	87,020,000	85,065,000

CAPITAL PROJECTS FUND (FUNDS 43, 49)	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	5,353,325	2,390,523	88,310,757
900 000 Ending Fund Balance	2,390,523	88,310,757	77,585,757
TOTAL REVENUES & OTHER FINANCING SOURCES	10,226	88,387,727	1,500,000
200 000 Support Services	2,973,028	2,467,493	12,225,000
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	2,973,028	2,467,493	12,225,000

FOOD SERVICE FUND (FUND 50)	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	85,647	499,518	668,563
900 000 ENDING FUND BALANCE	499,518	668,563	568,563
TOTAL REVENUES & OTHER FINANCING SOURCES	1,842,339	1,633,630	1,574,170
200 000 Support Services	1,428,132	1,464,585	1,674,170
400 000 Non-Program Transactions	336	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	1,428,468	1,464,585	1,674,170

COMMUNITY SERVICE FUND (FUND 80)	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	1,224,160	1,251,513	1,864,776
900 000 ENDING FUND BALANCE	1,251,513	1,864,776	1,864,776
TOTAL REVENUES & OTHER FINANCING SOURCES	1,314,409	1,903,321	1,330,540
200 000 Support Services	24,725	25,746	26,250
300 000 Community Services	1,166,990	1,221,144	1,304,290
400 000 Non-Program Transactions	95,341	43,168	0
TOTAL EXPENDITURES & OTHER FINANCING USES	1,287,056	1,290,058	1,330,540

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 95, 99)	Audited 2021-2022	Audited 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	0	0	0
900 000 ENDING FUND BALANCE	0	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	0	0	0
100 000 Instruction	0	0	0
200 000 Support Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	0	0	0

**SCHOOL DISTRICT OF MONROE
2023-2024 BUDGET
TOTAL OF ALL FUNDS**

RECEIPTS

General Fund (Fund 10)	\$31,237,517
Special Projects Fund (Fund 20)	\$ 7,977,935
Debt Service Fund (Fund 30)	\$ 5,745,983
Capital Projects Fund (Fund 40)	\$ 1,500,000
Food Service Fund (Fund 50)	\$ 1,574,170
Community Service Fund (Fund 80)	\$ 1,330,540
Co-op Programs Fund (Fund 90)	\$ 0
TOTAL REVENUES	\$49,366,145
Less Interfund Transfers	<u>(4,078,535)</u>
Total Less Transfers	\$45,287,610

EXPENDITURES

General Fund (Fund 10)	\$32,736,415
Special Projects Fund (Fund 20)	\$ 7,977,935
Debt Service Fund (Fund 30)	\$ 5,010,074
Capital Projects Fund (Fund 40)	\$12,225,000
Food Service Fund (Fund 50)	\$ 1,674,170
Community Service Fund (Fund 80)	\$ 1,330,540
Co-op Programs Fund (Fund 90)	\$ 0
TOTAL EXPENDITURES	\$60,954,134
Less Interfund Transfers	<u>(4,078,535)</u>
Total Less Transfers	\$56,875,599

GENERAL FUND FUND 10

The General Fund (Fund 10) is used to account for District financial activities for current year operations, except those required to be accounted for in separate funds.

GENERAL FUND FUND 10 REVENUE

Revenues are budgeted to decrease \$27,824 from prior year's budgeted revenues (\$396,372 decrease from last year's actual revenues). This is a 0.09% increase from the previous year's budgeted revenues.

Items of significant change include:

1. SOURCE 211 – PROPERTY TAX:

The property tax for General Fund (Fund 10) expenditures is scheduled to decrease \$184,917 to \$8,076,017. This is a budget decrease of 2.24% from last year. **The revenue limit and tax levy will need to be adjusted once the state aid and revenue limit is finalized.**

2. SOURCE 621 – EQUALIZATION AID:

The aid provided by the State is projected to increase significantly. We have currently estimated a \$571,450 increase. **The initial projected state equalization aid provided from the state had it increasing even more. The actual aid will not be known until mid-October.**

4. SOURCE 695 – PER PUPIL AID:

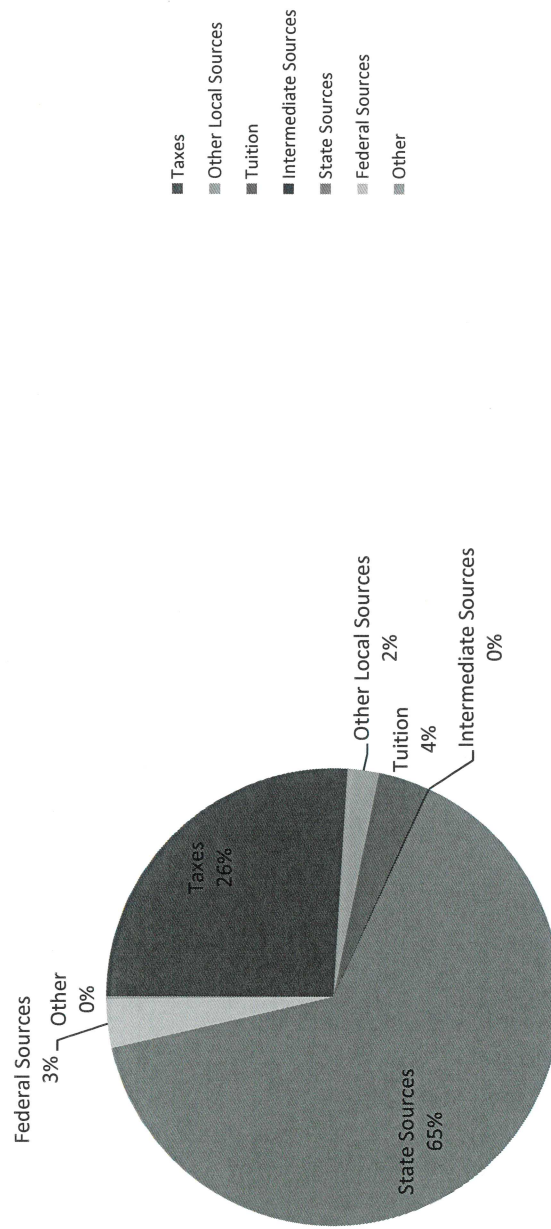
The Per Pupil Aid allocation will remain at \$742 per pupil for 2023-2024.

5. SOURCES 630, 690, 730, 750 AND 790 - STATE AND FEDERAL GRANTS

Source 730 includes \$395,000 of ESSER III funds for 2023-24 utilized to offset the salaries and fringe benefits for all English Limited Learners (ELL) staff and for non-federally aided interventionists. This will be the last of our ESSER III funding. We claimed \$1,078,317 in 2022-23 and \$714,713 in 2021-22. All ESSER III funding was utilized to help offset budget deficits due to the state not increasing the revenue limit or per pupil aids in the last biennium. Legislators chose to freeze the state funding and encouraged districts to use it to balance their budgets rather than utilizing ESSER III funds for COVID-related instructional recovery programming.

Source 780 included \$211,377 of additional federal aid in 2022-23 that was unutilized state COVID funding allocated by the Governor to assist schools. The Governor had allocated \$310,226 of additional federal aid in 2021-22. These funds have come to an end.

Fund 10 Revenue Breakdown



**SCHOOL DISTRICT OF MONROE
2023-2024
BUDGETED RECEIPTS**

Fd T Loc Obj Func	SOURCE	2021-22 FY Activity	2022-23 FY Activity	2023-24 Budget
10 R --- 211 -----	CURRENT YEAR PROPERTY TAX	9,194,087	8,260,934	8,076,017
10 R --- 212 -----	PRIOR YEAR PROPERTY TAX	3,696	0	0
10 R --- 213 -----	MOBILE HOME TAX	24,856	26,494	27,000
10 R --- 219 -----	OTHER TAX	117,562	61,062	0
10 R --- 241 -----	REGULAR DAY SCHOOL	16,912	9,851	10,000
10 R --- 262 -----	RESALE OF NON-CAPITAL OBJECTS	56,413	58,229	53,850
10 R --- 264 -----	NON-CAPITAL SURPLUS PROPERTY S	0	5,569	0
10 R --- 271 -----	ADMISSIONS	49,592	57,025	46,600
10 R --- 279 -----	OTHER SCHOOL ACTIVITY INCOME	11,334	8,706	6,700
10 R --- 280 -----	INTEREST ON INVESTMENTS	18,534	250,125	300,000
10 R --- 291 -----	GIFTS	164,622	119,691	100,000
10 R --- 292 -----	STUDENT FEES	85,569	106,137	101,250
10 R --- 293 -----	NON-PUPIL RENTALS/DISTRICT	21,363	41,389	46,800
10 R --- 294 -----	PUPIL RENTAL/SALE TEXTBOOKS	8,985	26,514	27,200
10 R --- 295 -----	SUMMER SCHOOL REVENUE	7,566	8,155	8,000
10 R --- 297 -----	STUDENT FINES	1,142	782	600
10 R --- 2-- -----	REVENUE FROM LOCAL SOURCES	9,782,233	9,040,663	8,804,017
10 R --- 343 -----	CO-CURRICULAR ACTIVITIES	17,768	14,460	18,000
10 R --- 345 -----	OPEN ENROLLMENT	906,293	982,665	1,100,000
10 R --- 3-- -----	INTER-DISTRICT TRANSFERS W/WI	924,061	997,125	1,118,000
10 R --- 443 -----	OUT OF STATE TUITION	8,081	5,473	5,000
10 R --- 4-- -----	INTER-DIST TRANSFER OUTSIDE WI	8,081	5,473	5,000
10 R --- 517 -----	TRANSIT OF FEDERAL AIDS	15,437	24,820	34,000
10 R --- 5-- -----	REVENUE FROM INTERMED SOURCE	15,437	24,820	34,000
10 R --- 612 -----	TRANSPORTATION AID	35,981	37,925	40,000
10 R --- 613 -----	LIBRARY AID	98,949	129,275	125,000
10 R --- 621 -----	EQUALIZATION AID	16,270,822	17,328,550	17,900,000
10 R --- 630 -----	SPECIAL PROJECT GRANTS	34,914	46,479	50,000
10 R --- 691 -----	EXEMPT COMPUTER AID	338,191	336,319	336,000
10 R --- 695 -----	PER PUPIL AID	1,720,698	1,691,018	1,690,000
10 R --- 699 -----	SAFETY/TEACH GRANT	37,570	0	0
10 R --- 6-- -----	REVENUE FROM STATE SOURCES	18,537,125	19,569,567	20,141,000
10 R --- 730 -----	SPECIAL PROJECT GRANTS	1,016,312	1,152,910	440,000
10 R --- 751 -----	ECIA - CHAPTER I	272,925	260,604	350,000
10 R --- 780 -----	MEDICAID (Includes Gov's Fed Aid Alloc	620,091	505,978	290,000
10 R --- 7-- -----	REVENUE FROM FEDERAL SOURCES	1,909,328	1,919,491	1,080,000
10 R --- 860 -----	SALES CAPITAL	58,990	0	0
10 R --- 878 -----	CAPITAL LEASE - LONG-TERM DEBT	0	0	0
10 R --- 8-- -----	NON-REVENUE SOURCES	58,990	0	0
10 R --- 971 -----	AIDABLE	27,195	52,476	30,000
10 R --- 972 -----	NON-AIDABLE DISBURSEMENTS	0	0	0

**SCHOOL DISTRICT OF MONROE
2023-2024
BUDGETED RECEIPTS**

Fd T Loc Obj Func	SOURCE	2021-22 FY Activity	2022-23 FY Activity	2023-24 Budget
10 R --- 981 -----	MEDICAID SCHOOL BASED SVCS	0	0	0
10 R --- 990 -----	MISCELLANEOUS	28,276	24,274	25,500
10 R --- 9-- -----	OTHER SOURCES OF REVENUE	55,471	76,750	55,500
	REVENUE GENERAL FUND	31,290,726	31,633,889	31,237,517
	Change from Previous Year	149,233	343,163	-396,372
	Percent of Change	0.48%	1.10%	-1.25%

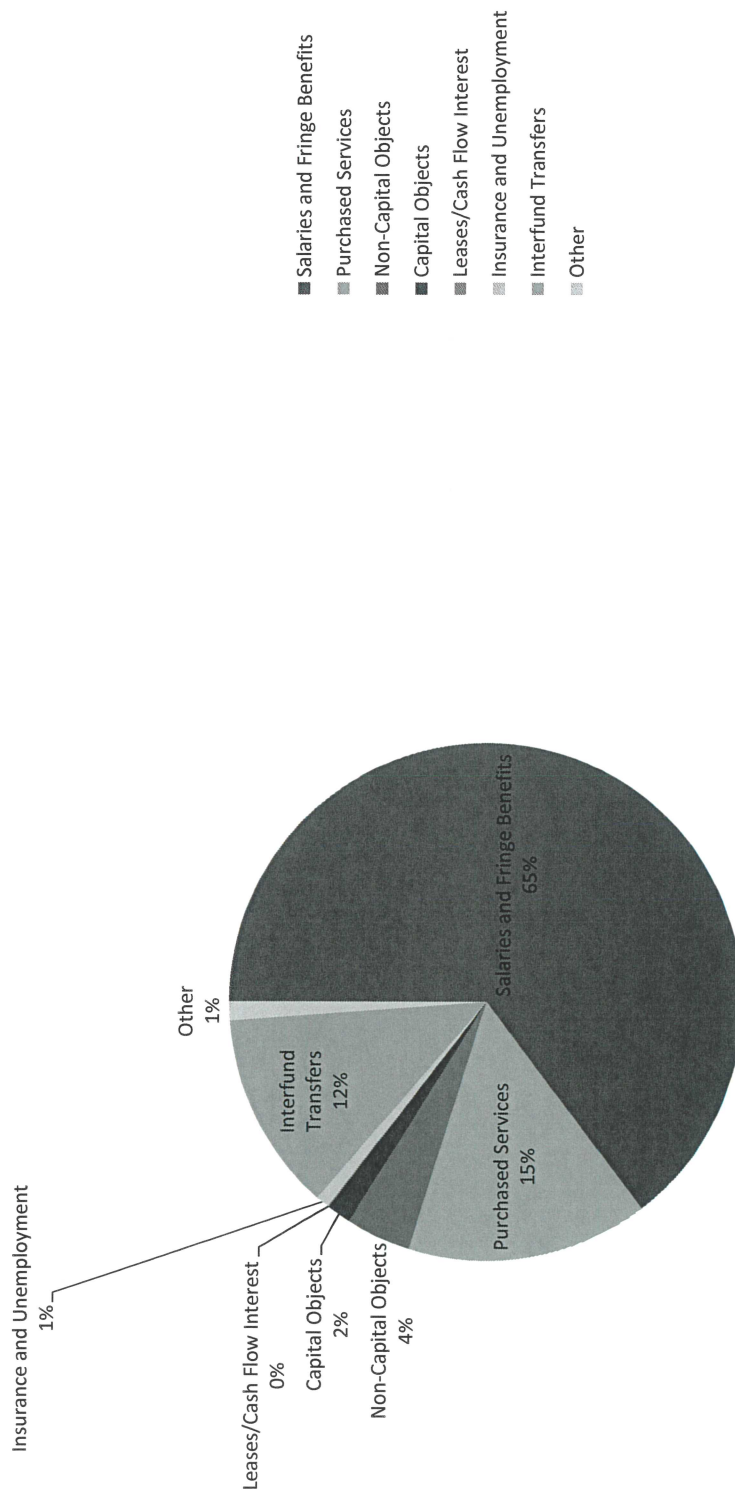
**GENERAL FUND
FUND 10 OPERATING EXPENDITURES**

The operating expenditures contain all the costs in the General Fund (Fund 10) needed to operate a school district on a day-to-day basis.

DEFINITIONS

- 110 000's: Undifferentiated Curriculum – Elementary Curriculum
- 120 000's: Regular Curriculum – Art, Music, Math, English, Science, Social Studies, Foreign Language, Summer School
- 130 000's: Vocational Curriculum – Business Ed, Home Economics, Tech Ed., Agriculture
- 140 000's: Physical Curriculum – Physical Education, Driver's Ed
- 160 000's: Co-Curricular Activities - Athletics, Health, Academics, Music
- 210 000's: Pupil Services – Guidance, Nursing, Psychology, Study Skills
- 220 000's: Instructional Staff Service – Library (LMC), Technology, Professional Development, Communications, Supervision
- 230 000's: General Administration – General District Administration, Board of Education, Legal, Audit
- 240 000's: School Building Administration – Building Principals & Secretaries
- 250 000's: Business Administration – Business Services, Buildings and Grounds, Transportation
- 260 000's: Central Services – Phone Services, Postage, Official Notices
- 270 000's: Insurance & Judgments – Property, Worker's Compensation, Unemployment, Liability and lawsuits, if any.
- 280 000's: Debt Services – Leases and Short-term Cash Flow Borrowing
- 290 000's: Early Retirement Benefits, Administrative Software and Technology
- 410 000's: Inter-fund/Government Transactions – Inter-fund transfers from one fund to another
- 430 000's: General Tuition Payments – Open Enrollment, Regular and 66.30 Tuition Payments, HSED, Youth Options
- 490 000's: Adjustments – Property Tax Charge Backs, Transit of Revenues and Adjustments to balance sheet accounts that don't fit other areas.

Fund 10 Expenditures Breakdown



**SCHOOL DISTRICT OF MONROE
2023-24 BUDGETED EXPENDITURES**

Fd T Loc Obj Func	SOURCE	2021-22 FY Activity	2022-23 FY Activity	2023-24 Budget
10 E --- 110000 ---	UNDIFFERENTIATED CURRICULUM	209,891	209,744	171,575
10 E --- 110001 ---	FIRST GRADE	656,456	610,429	664,000
10 E --- 110002 ---	SECOND GRADE	601,027	664,708	659,680
10 E --- 110003 ---	THIRD GRADE	576,901	577,088	564,030
10 E --- 110004 ---	FOURTH GRADE	634,750	740,054	788,425
10 E --- 110005 ---	FIFTH GRADE	665,726	632,643	759,250
10 E --- 110010 ---	KINDERGARTEN	1,001,428	1,017,428	1,091,650
10 E --- 11----	UNDIFFERENTIATED CURRICULUM	4,346,179	4,452,094	4,698,610
10 E --- 120000 ---	REGULAR CURRICULUM	330,273	571,730	451,548
10 E --- 120001 ---	SUMMER SCHOOL	225,357	211,723	227,500
10 E --- 121000 ---	ART	475,282	545,138	596,391
10 E --- 122000 ---	ENGLISH LANGUAGE	1,043,833	1,122,079	1,256,220
10 E --- 122110 ---	READING	19,508	16,513	19,750
10 E --- 122115 ---	REMEDIAL READING	309,782	253,695	382,000
10 E --- 123000 ---	FOREIGN LANGUAGES	6,173	5,075	5,770
10 E --- 123207 ---	ENGLISH	367,721	54,219	1,250
10 E --- 123209 ---	GERMAN	138,564	99,939	104,270
10 E --- 123219 ---	SPANISH	477,294	373,955	280,250
10 E --- 124000 ---	MATHEMATICS	1,272,847	1,333,223	1,341,158
10 E --- 125000 ---	MUSIC	1,098	1,432	320
10 E --- 125100 ---	MUSIC GENERAL	277,495	288,092	308,065
10 E --- 125400 ---	VOCAL MUSIC	146,235	155,766	167,465
10 E --- 125500 ---	INSTRUMENTAL MUSIC	194,520	181,477	194,330
10 E --- 125510 ---	BAND	8,902	10,793	11,520
10 E --- 126000 ---	SCIENCE	423,706	447,503	410,605
10 E --- 126200 ---	BIOLOGICAL SCIENCES	139,621	151,722	175,350
10 E --- 126300 ---	PHYSICAL SCIENCES	153,049	160,344	170,550
10 E --- 126310 ---	CHEMISTRY	118,457	137,387	177,600
10 E --- 127000 ---	SOCIAL SCIENCES	377,491	469,997	390,589
10 E --- 127050 ---	SOCIAL STUDIES - ADV PLACEMENT	129	0	700
10 E --- 127300 ---	ECONOMICS	75	48	0
10 E --- 127500 ---	HISTORY	413,112	333,497	422,145
10 E --- 127800 ---	PSYCHOLOGY	54,193	59,749	63,450
10 E --- 129000 ---	STUDY SKILLS CURRICULUM	114,642	118,556	124,150
10 E --- 12----	REGULAR CURRICULUM	7,089,356	7,103,655	7,282,946
10 E --- 131200 ---	VOCATIONAL AGRICULTURE	117,666	112,358	111,417
10 E --- 132000 ---	BUSINESS OCCUPATIONS	333,649	387,500	380,094
10 E --- 132389 ---	DATA PROCESSING/COMP	0	23	1,025
10 E --- 135000 ---	HOME ECONOMICS	1,954	3,163	2,800
10 E --- 135200 ---	HOME ECONOMICS FAMILY FOCUS	151,446	164,254	178,690
10 E --- 136000 ---	GENERAL INDUSTRIAL ARTS	421,763	423,804	451,288
10 E --- 136530 ---	AUTOMOTIVE SERVICES	1,020	221	1,000
10 E --- 13----	VOCATIONAL CURRICULUM	1,027,499	1,091,322	1,126,314
10 E --- 141000 ---	HEALTH EDUCATION	199,947	161,572	174,880
10 E --- 141200 ---	CONSUMER HEALTH	800	0	800

**SCHOOL DISTRICT OF MONROE
2023-24 BUDGETED EXPENDITURES**

Fd T Loc Obj Func	SOURCE	2021-22 FY Activity	2022-23 FY Activity	2023-24 Budget
10 E --- 141760 ---	MENTAL HEALTH	1,000	0	0
10 E --- 141900 ---	OTHER HEALTH	800	0	0
10 E --- 143000 ---	PHYSICAL EDUCATION	601,349	664,991	715,850
10 E --- 14---- ---	PHYSICAL CURRICULUM	803,896	826,563	891,530
10 E --- 160000 ---	CO-CURRICULAR ACTIVITIES	13,916	12,290	15,630
10 E --- 161300 ---	CO-EDUCATIONAL	5,284	3,768	5,330
10 E --- 161301 ---	ART CLUB	2,163	2,326	2,310
10 E --- 161306 ---	DRAMATICS CLUB	2,556	3,712	2,600
10 E --- 161311 ---	FUTURE FARMERS OF AMERICA	2,702	2,934	2,740
10 E --- 161320 ---	MATH CLUB	499	543	570
10 E --- 161321 ---	MUSIC CLUB	1,524	1,720	1,400
10 E --- 161322 ---	NATIONAL HONOR SOCIETY	964	1,049	1,030
10 E --- 161324 ---	PLAY	10,684	11,189	12,400
10 E --- 161328 ---	SCIENCE CLUB	1,102	1,196	1,150
10 E --- 161338 ---	YEARBOOK	1,505	4,720	4,520
10 E --- 161339 ---	FORENSICS	12,511	13,605	10,190
10 E --- 161340 ---	INVESTMENT CLUB	1,448	1,545	1,720
10 E --- 161342 ---	GAY STRAIGHT ALLIANCE	1,600	1,333	1,880
10 E --- 161342 ---	EQUITY FOR EVERYONE	963	1,029	660
10 E --- 161342 ---	CULTURAL ARTS	9,745	10,000	10,000
10 E --- 161901 ---	UNITED NATIONS	2,813	2,901	3,890
10 E --- 161902 ---	FINE ARTS FAIR	2,514	4,370	2,720
10 E --- 162000 ---	ATHLETIC/SPORT	38,940	48,401	48,480
10 E --- 162001 ---	POST SEASON EXPENSES	8,911	12,444	6,000
10 E --- 162105 ---	GIRLS BASKETBALL	47,490	46,354	49,470
10 E --- 162107 ---	GIRLS CHEERLEADING	3,004	4,304	3,700
10 E --- 162116 ---	GIRLS SOCCER	16,329	12,211	14,320
10 E --- 162117 ---	GIRLS SOFTBALL	20,267	23,837	22,825
10 E --- 162118 ---	GIRLS TENNIS	8,240	10,346	10,550
10 E --- 162119 ---	GIRLS TRACK AND FIELD	195	226	0
10 E --- 162121 ---	GIRLS VOLLEYBALL	32,519	36,350	40,285
10 E --- 162124 ---	GIRLS SWIMMING	12,894	14,859	14,960
10 E --- 162204 ---	BOYS BASEBALL	15,637	17,256	24,000
10 E --- 162205 ---	BOYS BASKETBALL	52,064	48,204	51,070
10 E --- 162208 ---	BOYS CROSS COUNTRY	172	86	0
10 E --- 162210 ---	BOYS FOOTBALL	49,467	50,656	60,675
10 E --- 162212 ---	BOYS GOLF	9,455	8,992	7,600
10 E --- 162216 ---	BOYS SOCCER	14,882	18,382	21,020
10 E --- 162218 ---	BOYS TENNIS	8,149	9,006	8,750
10 E --- 162222 ---	BOYS WRESTLING	28,317	31,934	33,450
10 E --- 162223 ---	BOYS HOCKEY	36,983	36,169	34,600
10 E --- 162306 ---	CO-ED BOWLING TEAM	2,961	3,171	3,200
10 E --- 162308 ---	CO-ED CROSS COUNTRY	18,677	19,922	22,220
10 E --- 162319 ---	CO-ED TRACK AND FIELD	50,586	57,313	55,700
10 E --- 163306 ---	PEP BAND	2,007	2,061	2,060
10 E --- 163312 ---	MUSIC PRODUCTIONS	12,718	13,689	13,700
10 E --- 163901 ---	PA SETUP/MAINTENANCE	503	547	570

**SCHOOL DISTRICT OF MONROE
2023-24 BUDGETED EXPENDITURES**

Fd T Loc Obj Func	SOURCE	2021-22 FY Activity	2022-23 FY Activity	2023-24 Budget
10 E --- 163902 ---	THEATRE CREW	2,086	2,362	2,300
10 E --- 163903 ---	OPERETTA	3,325	3,454	4,000
10 E --- 163904 ---	PERFORMANCE AND SOLO ENSEMBLE	15,377	16,314	13,680
10 E --- 163906 ---	DANCE EXTRA DUTY	2,807	3,117	3,575
10 E --- 164309 ---	SCHOOL NEWSPAPER PHOTOGRAPHER	964	1,029	960
10 E --- 164311 ---	STUDENT COUNCIL	3,042	3,306	3,400
10 E --- 164412 ---	SENIOR SENATE ADVISOR	3,273	4,819	4,900
10 E --- 164413 ---	ADVISORY COMMITTEE	29,099	30,891	30,050
10 E --- 164901 ---	TRAVEL SUPERVISION	3,010	3,242	2,700
10 E --- 165901 ---	PROM	2,629	2,902	2,700
10 E --- 16----	CO-CURRICULAR ACTIVITIES	631,476	678,383	698,210
10 E --- 171000 ---	MULTILINGUAL STUDENTS	82,002	495,769	753,030
10 E --- 172000 ---	GIFTED AND TALENTED	59,452	18,801	20,700
10 E --- 17----	SPECIAL NEEDS	141,455	514,570	773,730
			514,570	773,730
10 E --- 1-----	INSTRUCTION	14,039,861	14,666,588	15,471,340
10 E --- 213200 ---	COUNSELING SERVICES	431,611	431,801	481,250
10 E --- 213900 ---	OTHER GUIDANCE	82,093	76,166	80,575
10 E --- 214100 ---	DIRECTION OF HEALTH	56,293	52,978	57,600
10 E --- 214900 ---	OTHER HEALTH	157,812	209,401	165,325
10 E --- 215200 ---	PSYCHOLOGICAL SERVICES	59,650	78,439	81,250
10 E --- 215900 ---	OTHER PSYCHOLOGICAL SERVICES	11,945	0	0
10 E --- 219000 ---	OTHER PUPIL SERVICES	0	1,881	0
10 E --- 21----	SPEC ED SERVICES	799,404	850,667	866,000
10 E --- 221100 ---	DIR OF IMPROVEMENT OF INSTRUCT	242,039	254,769	273,210
10 E --- 221200 ---	CURRICULUM DEVELOPMENT	147,803	155,706	203,850
10 E --- 221300 ---	INSTRUCTIONAL STAFF TRAINING	173,788	227,059	282,650
10 E --- 221500 ---	INSTRUCTION RELATED TECHNOLOGY	855,919	681,019	750,000
10 E --- 221900 ---	OTHER IMPROVEMENTS OF INSTR	32,823	14,392	22,000
10 E --- 222200 ---	SCHOOL LIBRARY	533,803	560,846	534,810
10 E --- 222300 ---	AUDIOVISUAL	149,457	143,143	167,900
10 E --- 223100 ---	SUPER/COORD ATHLETICS	108,682	112,473	120,080
10 E --- 223700 ---	SUPER/COORD OF VOC EDUCATION	69,505	127,178	135,700
10 E --- 223900 ---	CESA/SUPER/COORD	98,913	117,663	114,650
10 E --- 229000 ---	OTHER INSTR STAFF SERVICES	0	1,755	0
10 E --- 22----	CURRICULUM STAFF SERVICES	2,412,732	2,396,004	2,604,850
10 E --- 231000 ---	BOARD OF EDUCATION	89,555	43,424	68,000
10 E --- 231500 ---	LEGAL	38,504	69,679	40,000
10 E --- 231700 ---	AUDIT	30,400	14,500	20,000
10 E --- 232000 ---	DISTRICT ADMINISTRATION	94,204	102,102	107,710
10 E --- 232100 ---	OFFICE OF SUPERINTENDENT	186,381	236,591	249,000
10 E --- 239000 ---	OTHER GENERAL ADMINISTRATION	73,826	108,102	111,925
10 E --- 23----	GENERAL ADMINISTRATION	512,870	574,398	596,635

**SCHOOL DISTRICT OF MONROE
2023-24 BUDGETED EXPENDITURES**

Fd T Loc Obj Func	SOURCE	2021-22 FY Activity	2022-23 FY Activity	2023-24 Budget
10 E --- 241000 ---	OFFICE OF THE PRINCIPAL	1,686,110	1,743,724	1,824,750
10 E --- 24----	SCHOOL BUILDING ADMINISTRATION	1,686,110	1,743,724	1,824,750
10 E --- 251000 ---	DIRECTION OF BUSINESS	391,427	405,234	429,850
10 E --- 252400 ---	PAYROLL	5,550	5,570	7,000
10 E --- 253300 ---	BUILDINGS	2,077,887	2,138,557	2,159,275
10 E --- 253301 ---	BUILDINGS SUMMER HELP	58,136	53,351	67,000
10 E --- 253510 ---	OPERATION VEHICLE FUELING	13,436	16,435	12,000
10 E --- 253590 ---	OTHER OPERATION VEHICLE SERVIC	7,175	9,431	6,000
10 E --- 253700 ---	SECURITY SERVICES	28,863	12,847	14,450
10 E --- 254100 ---	DIRECTION OF MAINTENANCE	248,988	274,131	309,630
10 E --- 254200 ---	SITES	49,970	77,953	63,000
10 E --- 254300 ---	BUILDINGS	91,225	45,117	45,400
10 E --- 254490 ---	OTHER EQUIPMENT	39,734	64,620	40,000
10 E --- 254510 ---	MAINTENANCE VEHICLE	0	80	0
10 E --- 254590 ---	OTHER VEHICLE MAINTENANCE	0	3,546	0
10 E --- 254900 ---	LONG TERM MAINTENANCE	270,905	397,241	310,000
10 E --- 256710 ---	VEHICLE ACQUISITION	0	11,571	0
10 E --- 256710 ---	CONTRACTED FLEET	855,779	881,364	880,000
10 E --- 256740 ---	CONTRACTED CO-CURRICULAR TRANS	72,573	100,604	83,500
10 E --- 256770 ---	CONTRACTED FIELD TRIPS	5,974	18,814	14,700
10 E --- 256790 ---	OTHER CONTRACTED TRANSPORT	60,786	54,775	50,000
10 E --- 258401 ---	PUBLIC RELATIONS	2,471	2,116	2,500
10 E --- 25----	BUSINESS ADMINISTRATION	4,280,878	4,573,360	4,494,305
10 E --- 263000 ---	INFORMATION	75,327	76,147	67,000
10 E --- 26----	CENTRAL SERVICES	75,327	76,147	67,000
10 E --- 270000 ---	INSURANCE AND JUDGEMENTS	258,950	267,908	270,000
10 E --- 27----	INSURANCE AND JUDGEMENTS	258,950	267,908	270,000
10 E --- 281000 ---	DEBT SERVICE RETIREMENT	26,429	24,227	28,000
10 E --- 28----	DEBT SERVICES	26,429	24,227	28,000
10 E --- 291000 ---	EARLY RETIREMENT BENEFITS	523,956	533,200	533,000
10 E --- 295000 ---	ADMINISTRATIVE TECHNOLOGY SERVICE	89,778	93,072	100,000
10 E --- 29----	OTHER SUPPORT SERVICES	613,734	626,272	633,000
10 E --- 2----	SUPPORT SERVICES	10,666,434	11,132,707	11,384,540
10 E --- 411000 ---	OPERATING TRANSFER	3,912,838	4,144,161	4,078,535
10 E --- 41----	INTERFUND/GOVT TRANSFERS	3,912,838	4,144,161	4,078,535
10 E --- 431000 ---	GENERAL TUITION PAYMENTS	173,181	106,213	101,000
10 E --- 435000 ---	GENERAL TUITION OPEN ENROLL	1,573,621	1,740,423	1,700,000
10 E --- 438000 ---	PRIVATE SCHOOL CHOICE VOUCHER	0	42,641	0
10 E --- 43----	GENERAL TUITION PAYMENTS	1,746,802	1,889,277	1,801,000

**SCHOOL DISTRICT OF MONROE
2023-24 BUDGETED EXPENDITURES**

Fd T Loc Obj Func	SOURCE	2021-22 FY Activity	2022-23 FY Activity	2023-24 Budget
10 E --- --- 492000 ---	ADJUSTMENTS AND REFUNDS	62	3,478	1,000
10 E --- --- 49-----	ADJUSTMENTS	62	3,478	1,000
<hr/>				
10 E --- --- 4-----	NON-PROGRAM TRANSACTIONS	5,659,702	6,036,915	5,880,535
	GENERAL FUND EXPENDITURES	30,365,998	31,836,210	32,736,415
	Change from Previous Year	-626,222	1,470,212	900,205
	Percent of Change	-2.02%	4.84%	2.83%

**GIFTS FUND
FUND 21**

The Gifts Fund and Activity accounts (Fund 21) is a required fund established to account for all gifts donated to the District. The expenditures and revenues are both accounted for in this fund. There may be a fund balance when the expenditures of the gifts carry forward to future years.

SCHOOL DISTRICT OF MONROE
 FUND 21 - GIFTS AND ACTIVITY ACCOUNTS
 FOR BUDGET FISCAL YEAR 2023-24

Fd T Loc Obj Func	OBJECT	2021-22 FY Activity	2022-23 FY Activity	2023-24 Budget
	Fund Balance			
	BEGINNING BALANCE	660,180	719,636	787,953
	ENDING BALANCE	719,636	787,953	787,953
21 R --- 2-- ----- ---	REVENUE FROM LOCAL SOURCES	646,429	661,242	700,000
21 R --- 9-- ----- ---	OTHER SOURCES OF REVENUE	9,862	346	
21 R --- --- ----- ---	Revenue	656,291	661,588	700,000
21 E --- 1-- ----- ---	SALARIES	0	0	0
21 E --- 2-- ----- ---	EMPLOYEE BENEFITS	0	0	0
21 E --- 3-- ----- ---	PURCHASED SERVICES	73,248	148,577	
21 E --- 4-- ----- ---	NON-CAPITAL OBJECTS	233,107	322,061	
21 E --- 5-- ----- ---	CAPITAL OBJECTS	218,858	18,080	700,000
21 E --- 9-- ----- ---	OTHER OBJECTS	71,623	104,552	
21 E --- --- ----- ---	Expense	596,835	593,270	700,000
	Net	59,456	68,318	0

**SPECIAL EDUCATION FUND
FUND 27**

The Special Education Fund (Fund 27) is used to account for District financial activities related to special education. The General Fund (Fund 10) annually transfers dollars to Fund 27 to balance the fund. This transfer amount represents the net cost of special education to the District.

**SCHOOL DISTRICT OF MONROE
FUND 27 - SPECIAL EDUCATION FUND
FOR BUDGET FISCAL YEAR 2023-24**

Fd T Loc Obj Func	OBJECT	2021-22 FY Activity	2022-23 FY Activity	2023-24 Budget
	Fund Balance			
	BEGINNING BALANCE	0	0	0
	ENDING BALANCE	0	0	0
27 R --- 1-- ----- ---	INTERFUND TRANSFERS	3,912,501	4,144,161	4,078,535
27 R --- 3-- ----- ---	INTER-DISTRICT TRANSFERS	71,678	101,961	110,000
27 R --- 6-- ----- ---	REVENUE FROM STATE SOURCES	1,764,349	1,829,509	2,200,000
27 R --- 7-- ----- ---	REVENUE FROM FEDERAL SOURCES	739,326	1,023,036	889,400
27 R --- 9-- ----- ---	OTHER SOURCES OF REVENUE	60	25	
27 R --- --- ----- ---	Revenue	6,487,915	7,098,692	7,277,935
27 E --- 1-- ----- ---	SALARIES	4,172,680	4,499,647	4,642,425
27 E --- 2-- ----- ---	EMPLOYEE BENEFITS	1,866,958	1,972,962	2,104,010
27 E --- 3-- ----- ---	PURCHASED SERVICES	381,873	497,353	401,500
27 E --- 4-- ----- ---	NON-CAPITAL OBJECTS	64,562	74,985	130,000
27 E --- 5-- ----- ---	CAPITAL OBJECTS	438	52,846	
27 E --- 9-- ----- ---	OTHER OBJECTS	1,404	900	
27 E --- --- ----- ---	Expense	6,487,915	7,098,692	7,277,935
	Net	0	0	0

**DEBT SERVICE FUND
FUND 30**

The Debt Service Fund (Fund 30) is used to record revenues and expenditures required for payment of the long-term obligations of the District.

The District currently uses Fund 38 for Non-Referendum debt associated with Fund 49 Major Roof Projects and for the refinancing of the District's Wisconsin Retirement System UAAL debt. Fund 39 is used for referendum approved debt (building projects).

SCHOOL DISTRICT OF MONROE
 FUND 38 - NON-REFERENDUM DEBT
 FOR BUDGET FISCAL YEAR 2023-2024

Fd T Loc Obj Func	OBJECT	2021-22 FY Activity	2022-23 FY Activity	2023-24 Budget
	Fund Balance			
	BEGINNING BALANCE	12,019	12,019	8,082
	ENDING BALANCE	12,019	8,082	0
38 R --- 1-- -----	INTERFUND TRANSFERS	0	0	0
38 R --- 2-- -----	REVENUE FROM LOCAL SOURCES	239,035	238,003	245,983
38 R --- 8-- -----	NON-REVENUE SOURCES	0	0	0
38 R --- 9-- -----	OTHER SOURCES OF REVENUE	-	-	0
38 R --- --- -----	Revenue	239,035	238,003	245,983
38 E --- 6-- -----	DEBT RETIREMENT	239,035	241,940	254,065
38 E --- 8-- -----	INTERFUND TRANSFERS	0	0	0
38 E --- 9-- -----	OTHER OBJECTS	0	0	0
38 E --- --- -----	Expense	239,035	241,940	254,065
	Net	0	-3,937	-8,082

SCHOOL DISTRICT OF MONROE
 FUND 39 - REFERENDUM DEBT
 FOR BUDGET FISCAL YEAR 2023-2024

Fd T Loc Obj Func	OBJECT	2021-22 FY Activity	2022-23 FY Activity	2023-24 Budget
	Fund Balance			
	BEGINNING BALANCE	3,809	16,487	1,216,448
	ENDING BALANCE	16,487	1,216,448	1,960,439
39 R --- 1-- ----- ---	INTERFUND TRANSFERS	0	0	0
39 R --- 2-- ----- ---	REVENUE FROM LOCAL SOURCES	1,838,223	5,204,483	5,500,000
39 R --- 8-- ----- ---	NON-REVENUE SOURCES		89,183,281	
39 R --- 9-- ----- ---	OTHER SOURCES OF REVENUE		162,800	
39 R --- --- ----- ---	Revenue	1,838,223	94,550,564	5,500,000
39 E --- 6-- ----- ---	DEBT RETIREMENT	1,825,545	93,350,603	4,756,009
39 E --- 8-- ----- ---	INTERFUND TRANSFERS	0	0	0
39 E --- 9-- ----- ---	OTHER OBJECTS	0	0	0
39 E --- --- ----- ---	Expense	1,825,545	93,350,603	4,756,009
	Net	12,678	1,199,961	743,991

**CAPITAL PROJECTS FUND
FUND 40**

The Capital Projects Fund (Fund 40) is used to record revenues and expenditures for building programs and major capital improvements (financed through long-term borrowing or capital projects fund levy).

**SCHOOL DISTRICT OF MONROE
FUND 49 - CAPITAL PROJECTS
FOR BUDGET FISCAL YEAR 2023-24**

Fd T Loc Obj Func	OBJECT	2021-22 FY Activity	2022-23 FY Activity	2023-24 Budget
	Fund Balance			
	BEGINNING BALANCE	5,353,325	2,390,523	88,310,757
	ENDING BALANCE	2,390,523	88,310,757	77,585,757
49 R --- 2-- ----- ---	REVENUE FROM LOCAL SOURCES	10,226	387,727	1,500,000
49 R --- 8-- ----- ---	DEBT SERVICE REVENUE		88,000,000	
49 R --- --- ----- ---	Revenue	10,226	88,387,727	1,500,000
49 E --- 1-- ----- ---	SALARIES	0	0	0
49 E --- 2-- ----- ---	EMPLOYEE BENEFITS	0	0	0
49 E --- 3-- ----- ---	PURCHASED SERVICES	2,973,028	2,457,493	11,000,000
49 E --- 4-- ----- ---	NON-CAPITAL OBJECTS	0	0	0
49 E --- 5-- ----- ---	CAPITAL OBJECTS		10,000	1,225,000
49 E --- 9-- ----- ---	OTHER OBJECTS	0.00	0	0
49 E --- --- ----- ---	Expense	2,973,028	2,467,493	12,225,000
	Net	-2,962,802	85,920,233	-10,725,000

**FOOD SERVICE FUND
FUND 50**

The Food Service Fund (Fund 50) is used to record revenues and expenditures necessary to provide a hot lunch program as called for by the National School Lunch (NSL) program run by the United States Department of Agriculture (USDA).

The Food Service Fund is to be run as a self-sufficient program requiring NO TAX LEVY. The Food Service Fund may not transfer money to any other fund. Any deficit at the end of the year must be eliminated through an operating transfer from the General Fund. Any fund balance must be retained for future use of Food Services.

The following prices will be in effect for hot lunches during the coming school year:

\$2.80	Grades Kindergarten-5
\$3.10	Grades 6-8
\$3.25	Grades 9-12
\$4.75	Adults

SCHOOL DISTRICT OF MONROE
 FUND 50 - FOOD SERVICE FUND
 FOR BUDGET FISCAL YEAR 2023-24

Fd T Loc Obj Func	OBJECT	2021-22 FY Activity	2022-23 FY Activity	2023-24 Budget
	Fund Balance			
	BEGINNING BALANCE	85,647	499,517	668,562
	ENDING BALANCE	499,517	668,562	568,562
50 R --- 1-- ----- ---	INTERFUND TRANSFERS	337	0	0
50 R --- 2-- ----- ---	REVENUE FROM LOCAL SOURCES	207,818	593,994	622,670
50 R --- 6-- ----- ---	REVENUE FROM STATE SOURCES	4,437	43,075	39,000
50 R --- 7-- ----- ---	REVENUE FROM FEDERAL SOURCES	1,629,747	994,898	912,500
50 R --- 9-- ----- ---	OTHER SOURCES OF REVENUE	0	1,663	0
50 R --- --- ----- ---	Revenue	1,842,339	1,633,630	1,574,170
50 E --- 1-- ----- ---	SALARIES	477,084	496,124	521,500
50 E --- 2-- ----- ---	EMPLOYEE BENEFITS	222,859	229,666	243,370
50 E --- 3-- ----- ---	PURCHASED SERVICES	26,268	38,052	96,800
50 E --- 4-- ----- ---	NON-CAPITAL OBJECTS	700,432	674,223	759,500
50 E --- 5-- ----- ---	CAPITAL OBJECTS		19,895	50,000
50 E --- 9-- ----- ---	OTHER OBJECTS	1,826	6,625	3,000
50 E --- --- ----- ---	Expense	1,428,468	1,464,585	1,674,170
	Net	413,870	169,044	-100,000

**COMMUNITY SERVICE FUND
FUND 80**

The Community Service Fund (Fund 80) is used to record all receipts and expenditures for the Monroe Public Library and other programs identified by the District as serving the community. Starting in 2019-2020, this includes the costs of a School Resource Officer.

NOTE: The School District of Monroe is the only school district in the State of Wisconsin, which applies a portion of its tax levy to support the continued operation of a public library.

**SCHOOL DISTRICT OF MONROE
FUND 80 - COMMUNITY SERVICE FUND
FOR BUDGET FISCAL YEAR 2023-24**

Fd T Loc Obj Func	OBJECT	2021-22 FY Activity	2022-23 FY Activity	2023-24 Budget
	Fund Balance			
	BEGINNING BALANCE	1,224,160	1,251,513	1,864,776
	ENDING BALANCE	1,251,513	1,864,776	1,864,776
80 R --- 2-- -----	REVENUE FROM LOCAL SOURCES	1,193,574	1,792,268	1,216,540
80 R --- 3-- -----	INTER-DISTRICT TRANSFERS W/WI	36,170	27,983	30,000
80 R --- 5-- -----	REVENUE FROM INTERMED SOURCE	82,483	78,613	80,000
80 R --- 6-- -----	REVENUE FROM STATE SOURCES	0	0	0
80 R --- 7-- -----	REVENUE FROM FEDERAL SOURCES	0	0	0
80 R --- 9-- -----	OTHER SOURCES OF REVENUE	2,182	4,456	4,000
80 R --- --- -----	Revenue	1,314,409	1,903,321	1,330,540
80 E --- 1-- -----	SALARIES	644,437	676,794	735,000
80 E --- 2-- -----	EMPLOYEE BENEFITS	244,507	233,844	279,590
80 E --- 3-- -----	PURCHASED SERVICES	87,268	132,520	119,350
80 E --- 4-- -----	NON-CAPITAL OBJECTS	204,255	194,635	191,700
80 E --- 5-- -----	CAPITAL OBJECTS	0	0	0
80 E --- 6-- -----	DEBT RETIREMENT	2,298	2,107	2,400
80 E --- 9-- -----	OTHER OBJECTS	104,290	50,158	2,500
80 E --- --- -----	Expense	1,287,055	1,290,058	1,330,540
	Net	27,353	613,263	0

APPENDIX A

ENROLLMENT

**SCHOOL DISTRICT OF MONROE
SEPTEMBER ENROLLMENT COUNT 09/15/2023**

CLASS	MHS		MMS		JEDI		ABRAHAM		NORTHSIDE		PARKSIDE		TOTAL				
	RES	NR	RES	NR	RES	NR	RES	NR	RES	NS	RES	NR	RES	OE-IN 66.03 Tuition	Total Head Count	OE-OUT 66.03 Tuition	DPI Aide Count
B							11				0	0	11	0	11		
G							4				0	0	4	0	4	0	50%
PK							15	0			0	0	15	0	15	0	8
B							67	6	0	0	0	0	67	6	73	17	
G							54	3	0	0	0	0	54	3	57		60%
4K							121	9	0	0	0	0	121	9	130	17	83
B					0		13	0	24	6	34	3	71	9	80	12	
G					0		6	0	28	2	22	0	56	2	58		
KGT					0		19	0	52	8	56	3	127	11	138	12	139
B					0		12	1	27	1	27	1	66	3	69	10	
G					0		9	0	30	2	25	1	64	3	67		
GR 1					0		21	1	57	3	52	2	130	6	136	10	140
B					0		6	1	30	0	24	1	60	2	62	20	
G					0		11	2	29	2	27	1	67	5	72		
GR 2					0		17	3	59	2	51	2	127	7	134	20	147
B					0	0	14	0	28	2	33	0	75	2	77	12	
G					0	0	9	0	29	4	23	3	61	7	68		
GR 3					0	0	23	0	57	6	56	3	136	9	145	12	148
B					0		17	0	28	4	31	1	76	5	81	9	
G					0		12	1	30	3	27	2	69	6	75		
GR 4					0		29	1	58	7	58	3	145	11	156	9	154
B					0		20	0	37	1	17	2	74	3	77	15	
G					0		17	1	30	1	27	0	74	2	76		
GR 5					0		37	1	67	2	44	2	148	5	153	15	163
B			71	2	0	0							71	2	73	16	
G			71	6	0	0							71	6	77		
GR 6	0	0	142	8	0	0							142	8	150	16	158
B			81	5	0	0							81	5	86	14	
G			66	5	0	0							66	5	71		
GR 7	0	0	147	10	0	0							147	10	157	14	161
B			86	4	0	0							86	4	90	20	
G			76	3	0	0							76	3	79		
GR 8	0	0	162	7	0	0							162	7	169	20	182
B	83	3			0	0							83	3	86	22	
G	74	0			0	0							74	0	74		
GR 9	157	3			0	0							157	3	160	22	179
B	110	7			0	0							110	7	117	15	
G	74	5			0	0							74	5	79		
GR 10	184	12			0	0							184	12	196	15	199
B	88	5			0	0							88	5	93	21	
G	75	7			1	0							76	7	83		
GR 11	163	12			1	0							164	12	176	21	185
B	86	2			1	0							87	2	89	17	
G	85	4			3	0							88	4	92		
GR 12	171	6			4	0							175	6	181	17	192
B	367	17	238	11	1	0	160	8	174	14	166	8	1106	58	1164	220	
G	308	16	213	14	4	0	122	7	176	14	151	7	974	58	1032		
Total Stds	675	33	451	25	5	0	282	15	350	28	317	15	2080	116	2196	220	2229
Full-Time Head Count	708		476		5		297		378		332		RES	OEI	Total	OEO	DPI Aide Count

School District of Monroe Year to Year Enrollment Comparison

2022-2023 School Year 2023-2024 School Year

	Resident	Non-Res	Totals	OEO	Resident	Non-Res	Totals	OEO
PreKindergarten	12	0	12	0	15	0	15	0
4 Year old Kindergarten	129	16	145	11	121	9	130	17
PRESCHOOL TOTALS	141	16	157	11	136	9	145	17
Kindergarten	135	6	141	8	127	11	138	12
Grade 1	129	6	135	18	130	6	136	10
Grade 2	135	10	145	11	127	7	134	20
Grade 3	148	11	159	10	136	9	145	12
Grade 4	152	5	157	14	145	11	156	9
Grade 5	133	7	140	13	148	5	153	15
ELEMENTARY TOTALS	832	45	877	74	813	49	862	78
Grade 6	144	9	153	12	142	8	150	16
Grade 7	157	7	164	18	147	10	157	14
Grade 8	143	3	146	24	162	7	169	20
MIDDLE SCHOOL TOTALS	444	19	463	54	451	25	476	50
Grade 9	183	11	194	13	157	3	160	22
Grade 10	163	12	175	19	184	12	196	15
Grade 11	172	7	179	18	164	12	176	21
Grade 12	173	18	191	12	175	6	181	17
HIGH SCHOOL TOTALS	691	48	739	62	680	33	713	75
GRAND TOTAL	2108	128	2236	201	2080	116	2196	220

Change -1.33% -9.38% -1.79% 9.45%

APPENDIX B

WUFAR DEFINITIONS

(WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS)

FUND DEFINITIONS:

Fund 10 (General Fund) – The General Fund is the fund from which most of the District’s current operating expenses are paid. Included in this fund are expenditures such as instructional (non-special education), administrative, and support staff salaries/fringe benefits, supplies/materials, transporting students, cleaning, heating and maintenance of school facilities.

Fund 20 (Special Projects) – The Special Projects Fund consists of three sub funds – Funds 21, 23 and 27. Fund 21 is used to account for student activity funds and gifts and donations from private parties. Fund 23 accounts for revenues and expenditures associated with the Technology for Educational Achievement (TEACH) Wisconsin Block Grant Program and Wiring Loan project costs. TEACH is a state-funded program for assisting Wisconsin school districts with the implementation of technology. Fund 27 accounts for revenues and expenditures associated with providing special education services.

Fund 30 (Debt Service) – The Debt Service Fund, consisting of two sub funds, accounts for the District’s long-term indebtedness. Principal/interest payments on long-term obligations for purchases of property, sites, building, construction or major remodeling are examples of how this fund is utilized. Fund 38 is utilized for non-referendum debt service payments.

Fund 40 (Capital Projects) – The Capital Projects Fund accounts for revenues and expenditures for building programs and major capital improvements (financed through long-term borrowing or capital projects fund levy).

Fund 50 (Food Service) – The Food Service Fund represents the financial transactions associated with the operation of the school lunch program. It is a self-supporting fund with no tax levy assistance required.

Fund 60 (Agency) –

Fund 72 (Scholarship) - This sub-fund represents the financial transactions associated with student scholarships.

Fund 80 (Community Services) – The Community Services Fund is comprised of funds to reflect the transactions for the Public Library and School Resource Officer

Fund 90 (Package & Cooperative Programs) – This fund is used to account for revenues and expenditures that occur in the School-To-Work Cooperative (Fund 95) and the Virtual School Initiative (Fund 99).

SOURCE DEFINITIONS:

100 Operating Transfer In – Funds received from another district fund.

211 Property Tax – Monies raised from property tax levy

212 Prior Year Taxes – Amount added to tax levy to recoup prior year payment to municipalities for personal property taxes that the municipalities could not collect.

213 Mobile Home Fees – Monies that are estimated from previous years experience received on mobile home fees.

219 Other Taxes – Funds received from defeasement (closing out) of Tax Incremental Finance (TIF) districts.

240 Payments for services – Monies received from pupils, other individuals, private agencies or associations and local governments for services provided by the district.

250 Food Service Sales – (Fund 50 only) Revenues received from sale of food.

260 Non-Capital Sales – This involves only sale of non-capital objects for resale.

270 School Activity Income – Money received from pupil members and patrons of school organizations and activities.

280 Interest on Investments – Interest earned on investments in the Wisconsin Local Government Investment Pool; Wisconsin Investment Series Corporation; U.S. Treasury bills, notes, or bonds; government agencies; savings accounts; time certificates of deposit; NOW or money market accounts; notes; commercial paper; or other interest-bearing obligations permitted under state statute.

290 Other Local Revenue – These include gifts, student fees, rentals, student fines, and miscellaneous revenues.

310 Transit of Aids – State and federal aids that were originally received by a school district fiscal agent or a multi-district cooperative being transmitted to the participating districts.

340 Payments for services – Money received for services provided to other Wisconsin school districts or directly to families; includes tuition from open enrollment (Public School Choice) program.

510 Transit of State Aids – State and federal aids that were originally received by CESA being transmitted to the participating school districts.

590 Other Intermediate Revenue – Money received for services from CESA or other intermediate unit.

611 Handicapped Aid – Money received from the state for the education, and transportation of children with special education needs paid through the Department of Public Instruction (DPI).

612 Transportation Aid – Funding received for transporting children of both public and non-public schools (excluding amounts paid for special transportation provided to students with disabilities).

613 School Library Aid – Money received from the common school fund and distributed to districts on the basis of the total number of children between ages of 4 and 20 years residing in the school district.

621 Equalization Aid – Money received from the state that is generated through the equalization aid formula.

623 Special Adjustment Aid – Funds received from the state to reduce the impact of significant annual decreases in Equalization Aid.

630 Special Project Grants – Revenue for state grant programs received from DPI

660 State Revenue through Local Units – State financial assistance payments, including payments in lieu of taxes for Department of Natural Resources property, received through local governments other than school district.

690 Other Revenue – State – Non-categorized funds received from the state. The majority of these funds are comprised of computer aid to offset the property tax exemption for business computers.

730 Special Projects Grants – Funds from federal grant programs such as Drug-Free Schools received by our school district from DPI.

751 Title I – Revenues received from the federal government for Title I program/

752 Title V – Revenues received from the federal government for Title V program.

790 Direct Federal Aid – Grants received directly from the federal government not required to be reported elsewhere.

860 Compensation from the sale of Fixed Assets – Revenue from the sale of fixed assets.

878 Capital Leases – Recognition of revenue when fixed assets are acquired using a lease-purchase agreement.

879 Direct Federal Aid – Grants received directly from the federal government not required to be reported elsewhere.

879 Premium and Accrued Interest on Refinancing Proceeds – Premium and accrued interest received on proceeds of debt incurred for refinancing purposes.

964 Insurance Reimbursement – Payments from Insurance for property damage/loss.

968 Debt Issue Premium and Accrued Interest – Premium and accrued interest received on district debt issues not used for refinancing.

970 Refunds – Money refunded to the district during the current fiscal year from a prior fiscal year.

981 Medical Service Reimbursement – Payments from Medicaid for school-based services.

990 Miscellaneous – Other money received not categorized in any other account number.

OBJECT DEFINITIONS:

100 Salaries – In this account are the costs of salaries for all professional and support staff employed by the District.

200-299 Employee Benefits – The amounts paid by the District for health, dental, life, and long-term disability insurance as well as retirement, social security, and any other employee benefits are recorded in this account.

300-399 Purchased Services – Purchased services include amounts paid for services rendered by personnel who are not on the District payroll. Some examples of purchased services are consultants, contracted services, service technicians, athletic training services, equipment maintenance contracts and legal services.

400-499 Non-Capital Objects – This account records items of an expendable nature that are consumed, worn out or deteriorated, usually within one year, or enduring items too inexpensive to capitalize.

500-599 Capital Objects – Capital objects include items of a permanent or enduring nature that are of significant value. These objects may be either purchased or rented.

600-699 Debt Retirement – Debt retirement includes interest for the use of short-term borrowed money for operation and maintenance.

700-799 Insurance and Judgments – Payments for insurance protecting the District against various misfortunes are recorded here. Liability, property, workers' compensation and errors & omissions insurance constitute major coverage's.

800-899 Operating Transfers Out – Interfund transfers from one District fund to another District fund. The largest example of such transfer is the interfund transfer from the General Fund to the Special Education Fund to account for our school district's local share of providing special education services.

900-999 Other Objects – Other objects include dues and fees for district membership in education, athletics and business organizations.

FUNCTION DEFINITIONS:

110000 Undifferentiated Curriculum – An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils. This basically covers elementary education, kindergarten through sixth grade.

120000 Regular Curriculum – An instructional situation in which a teacher is responsible for instructing a group of pupils in one curricular area. Examples include Art, English, Foreign Language, Mathematics, Music, Science, and Social Studies.

130000 Vocational Curriculum – Vocational curriculum consists of occupationally related subject matter and related experiences designed to develop the knowledge, skills, attitudes, and appreciations that relate to the world of work. Examples include Family and Consumer Education, Business Education, and Technology Education.

140000 Physical Curriculum – This function includes Health, Physical Education, and Driver's Education.

150000 Special Education Curriculum – Special Curriculum consists of courses and other provisions which are different from or in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel. Examples include Early Childhood, Cognitive Disabilities, Physical/Sensory Handicapped, and Learning Disabilities.

160000 Co-Curricular Activities – Designed to provide opportunities for pupils to participate in various experiences on an individual basis, in small or large groups for purposes such as motivation, enjoyment, and improvement of skills, Examples include Athletics, Cheerleading, and Drama.

170000 Special Needs Curriculum – Includes Gifted & Talented, Homebound Instruction for Non-Special Education students, and School-Age Parent program.

210000 Pupil Services – Activities designed to assess and improve the well-being of students and to supplement the teaching process. Included here are Guidance, Nursing, Psychological, Occupational Therapy, and Physical Therapy services.

220000 Instruction Staff Services – Activities associated with assisting the instructional staff in providing learning experiences for students. Examples include Library Services, Director of Curriculum/Instruction, and other Coordinators.

230000 General Administration – Activities concerned with establishing and administering policy in connection with operating the school district. Included here is the Board of Education and Superintendent.

240000 School Building Administration – Activities concerned with overall responsibility in operating the school on a daily basis. Included here is the office of the principal.

250000 Business Administration – Activities concerned with the paying, transporting, exchanging, and maintaining goods and services for the school district including the fiscal and internal services necessary for operating the school district. Examples include Business Management, Custodial and Maintenance Operations, Transportation Services and Food Services.

260000 Central Services – This area includes activities which support other instructional and support services, and are of a district wide nature. Included here is postage and copying costs, data processing, technology support, telecommunications, and other support services.

270000 Insurance and Judgments – Included here is the cost for district insurance premiums and judgments by courts or out of court settlements.

300000 Community Services – Activities which are not directly related to the provision of education for public elementary and secondary pupils in the district, such as recreation pool programs and the senior citizen lunch program.

400000 Non-Program Transactions – Non-program transfers are permanent transfer of money from one fund to another to pay obligations of the receiving fund and tuition payments.

More detailed information regarding the accounting system utilized by Wisconsin school districts can be found on the Department of Public Instruction website at:
www.dpi.state.wi.us/dfm/sfms/wufar.html

APPENDIX C

RESOLUTIONS

RESOLUTIONS

Authorize Tax Levy (“Advisory only”) for the 2023-2024 School Year

BE IT RESOLVED that a school tax be assessed (“Advisory only”) against all taxable property within the District in the amount of \$14,992,000 which is necessary to operate and maintain the District School System and to finance the recommended Budget, and Debt Service obligations: General Fund (Fund 10) \$8,076,017 Non-Referendum Debt Service Fund (Fund 38) \$245,983 Referendum Debt Service Fund (Fund 39) \$5,500,000 and Community Service Fund (Fund 80) \$1,170,000.

Furnish Textbooks

BE IT RESOLVED that the School Board of the School District of Monroe, Green County, Wisconsin, shall be and is hereby authorized to furnish free textbooks for use in the school system and to establish a penalty for unusual and unreasonable wear according to rules that may be established by said Board. (Wisconsin Statute 120.10(15))

Hot Lunch and Milk Programs

BE IT RESOLVED that the Board of Education, School District of Monroe, Green County, Wisconsin, is hereby directed to furnish hot lunches and milk to any and all students of said District at such places and times and at such cost as shall be set by said School Board, and the School Board is hereby authorized to pay any deficiency which may result from said lunch program. (Wisconsin Statute 120.10(16))

Sale of Real and Personal Property Not Needed

BE IT RESOLVED that electors of School District of Monroe, Green County, Wisconsin, sell any property belonging to and not needed by said District for school purposes. Be it further resolved that the conduct of sale of such property be determined by said Board of Education. (Wisconsin Statute 120.10(12))

Leasing of School Property

BE IT RESOLVED that the Board of Education, of the School District of Monroe, Green County, Wisconsin, be authorized to lease school sites, buildings, and equipment not needed for school purposes to any person for any lawful use at a reasonable rental fee. (Wisconsin Statutes 120.13(25) & 120.44(2))

Pupil Transportation

BE IT RESOLVED that the School Board of the School District of Monroe, Green County, Wisconsin be authorized to provide transportation service at District expense to pupils based upon the District’s transportation policies and hazardous transportation plan. (Wisconsin Statute 121.54)

Legal Proceedings

BE IT RESOLVED that the Board of Education of the School District of Monroe, Green County, Wisconsin, is directed to provide for the prosecution or defense of any action or proceeding in which the District is interested for the remainder of the 2023-2024 school year. (Wisconsin Statute 120.10(14))

School Members Salaries

Current practice: No salaries are authorized for School Board members.

If desired to authorize salaries:

BE IT RESOLVED by the electors of the School District of Monroe, Green County, Wisconsin, the following yearly salaries be adopted for the members of the Board of Education:
Wisconsin Statute 120.10(3)

President:

Vice President:

Clerk:

Treasurer:

Deputy Clerk/Directors:

Board Expense Reimbursement

BE IT RESOLVED by the electors of the School District of Monroe, Green County, Wisconsin, that Board members be reimbursed for their actual and necessary expenses, up to the limits defined by Board policy, when traveling outside the District to perform School Board duties, in accordance with state statutes. (Wisconsin Statute 120.10(4)) (This is "current practice")

Date and Time of 2024 Annual Meeting

BE IT RESOLVED that the Board of Education of the School District of Monroe, Green County, Wisconsin, be authorized to set the date for the 2024 Annual Meeting and Budget Hearing.



Preparing for the Future, One Child at a Time