

**School District of Monroe
2024-2025**

BUDGET



Preparing for the Future, One Child at a Time

SCHOOL DISTRICT OF MONROE ANNUAL MEETING

MONDAY, OCTOBER 21, 2024

5:00 PM

BAUER EDUCATION CENTER

1220 16TH AVENUE



To View On-line Please Go To

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

AGENDA			
1.	Call to Order		
2.	Welcome and District Update		
3.	Election of Chairperson		
4.	Approve Agenda		
5.	Reading of Minutes from October 16, 2023 Annual Meeting by School Board Clerk Nicole Austin		
6.	2024-2025 Budget Hearing		
7.	Authorize 2024-2025 Tax Levy		
7.a.	Authorize 2024-2025 Tax Levy if Referendum Passes		
7.b.	Authorize 2024-2025 Tax Levy if Referendum Fails		
8.	Authorize the Board of Education to Furnish Textbooks		
9.	Authorize the Board of Education to Operate the Hot Lunch and Milk Programs		
10.	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		
11.	Authorize the Board of Education to Lease School Property		
12.	Authorize the Board of Education to Purchase, Operate, and Maintain Transportation Vehicles or to Finance Contracts for the Use and Services of Transportation Vehicles		
13.	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		
14.	Authorize the Annual Salaries for the Board of Education Members		
15.	Authorize the Expense Reimbursement for the Board of Education Members		
16.	Establish Date and Time for 2025 Annual Meeting		
17.	Adjourn		

SCHOOL DISTRICT OF MONROE ANNUAL MEETING (Monday, October 16, 2023)

Generated by Cindy Rupnow on Tuesday, October 10, 2023

1. Call to Order

The 2023 Annual meeting was called to order at 5:03 P.M. by Rich Deprez, Board of Education President.

2. Election of Chairperson

A nomination from the floor for chairperson of the 2023 Annual Meeting was made for Rich Deprez, who accepted the nomination.

A motion to accept the nomination was made by Rick Waski and seconded by Barb Woodriff

Voice Vote	Approved	Defeated
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3. Approve Agenda

A motion was made by Les Bieneman seconded by Teri Ellefson to approve the agenda for the 2023 Annual Meeting of October 16, 2023.

Voice Vote	Approved	Defeated
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4. Reading of Minutes from October 17, 2022 Annual Meeting by School Board Clerk Nikki Matley

A motion was made by Dan Bartholf and seconded by Steve Rupnow to approve waiving the reading of the October 17, 2022 Annual Meeting minutes.

Voice Vote	Approved	Defeated
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5. 2023-2024 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.

2022-2023 Budget Review

- Fund 10 Revenues
 - Budgeted Revenues \$31,265,341
 - Actual Revenues \$31,633,889
 - Revenues Surplus \$ 368,548
- Fund 10 Expenditures
 - Budgeted Expenditures \$32,201,010
 - Actual Expenditures \$31,836,209
 - Expenditure Savings \$ 364,801
- Fund Balance Change Budgeted
 - Starting Fund Balance \$8,985,722
 - Budgeted Deficit \$ -935,669
 - Budgeted Ending \$8,050,053
- Fund Balance Change Actual
 - Starting Fund Balance \$8,985,722
 - Actual Deficit \$ -202,320
 - Actual Ending \$8,783,402

Public Comment

Doug Witte, District legal adviser and acting parliamentarian for the meeting stated that the district electors determine the levy to be approved at the annual meeting, but the Board has the power, according to statute, to adjust the levy, as needed, once the final numbers come in from the state.

Barb Woodriff asked, if the electors approve levy, as is, would it allow for solar panels for new high school - Rich Deprez responded that solar panels will be discussed during the planning stages for the new high school.

Charlene Carson - asked why the salaries are so high for the administrators, as shown in the budget area for say Curriculum & Instruction? Ron Olson replied that in the areas such as Curriculum & Instruction, the figure does not show just the salary of the Director but all items that fall within that area. It includes salaries & benefits for all individuals working in this area as well as all items purchased such as supplies, etc.

6. Authorize 2023-2024 Tax Levy

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 (Fund10) \$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.

Motion by: Stacy Cavanaugh
Seconded by: Brenda Carus

Voice Vote	Approved	Defeated
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7. 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: David Cavanaugh
Seconded by: Lindsey Pfeifer

Voice Vote	Approved	Defeated
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8. 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: Chandra Deprez
Seconded by: Ruth Suthers

Voice Vote	Approved	Defeated
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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

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: Rachel Schardt
Seconded by: David Cavanaugh

Voice Vote	Approved	Defeated
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10. 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, building, and equipment not needed for school purposes to any person for any lawful use at a reasonable rental fee. Wisconsin Statutes 120.12(25) & 120.44(2)

Motion by: Stacy Cavanaugh
Seconded by: Teri Ellefson

Voice Vote	Approved	Defeated
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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

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

Motion by: Les Bieneman
Seconded by: Michelle Kister

Voice Vote	Approved	Defeated
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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

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)

**Motion by: Barb Woodriff
Seconded by: Steve Rupnow**

Voice Vote	Approved	Defeated
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13. 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)

Position	Salary	Postilion	Salary
President	0.00	Vice President	0.00
Clerk	0.00	Treasurer	0.00
Deputy Clerk/Directors	0.00		

**Motion by: Terri Montgomery
Seconded by: Nikki Austin**

Voice Vote	Approved	Defeated
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14. 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: Dan Bartholf
Seconded by: Sue Patterson**

Voice Vote	Approved	Defeated
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15. Establish Date and Time for 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.

**Motion by: Michelle Kister
Seconded by: Ruth Suthers**

Voice Vote	Approved	Defeated
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16. Adjournment

At 6:00 P.M. a motion was made by Stacy Cavanaugh and seconded by Andrea Waski to adjourn.

Voice Vote	Approved	Defeated
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Submitted by

Nikki Matley
Board of Education Clerk

Cindy Rupnow
BOE/District Administrative Executive Assistant

APPROVED BY BOARD OF EDUCATION 10-23-23

**SCHOOL DISTRICT OF MONROE
GENERAL FUND (FUND 10)
BUDGET - AT - A - GLANCE
With a Passed Referendum**

		<u>AUDITED</u> <u>2022-2023</u>	<u>AUDITED</u> <u>2023-2024</u>	<u>PROPOSED</u> <u>2024-2025</u>	<u>Change</u>	<u>%</u> <u>Change</u>
BALANCE SHEET						
	<u>Equity</u>					
FUND BALANCE - BEGINNING	900000	8,985,722	8,783,402	7,708,717	(1,074,685)	-12.24%
FUND BALANCE - ENDING	900000	8,783,402	7,708,717	6,647,282	(1,061,435)	-13.77%
REVENUES & OTHER FINANCING SOURCES						
	<u>Source</u>					
OPERATING TRANSFERS IN	100	-	-	-	-	
LOCAL SOURCES	200	9,040,663	9,349,898	9,469,186	119,288	1.28%
INTERDISTRICT PAYS	300/400	1,002,598	1,022,368	1,125,000	102,632	10.04%
INTERMEDIATE SOURCES	500	24,820	30,555	25,000	(5,555)	-18.18%
STATE SOURCES	600	19,577,868	20,056,616	20,970,497	913,881	4.56%
FEDERAL SOURCES	700	1,919,491	1,136,679	725,000	(411,679)	-36.22%
ALL OTHER SOURCES	800/900	68,449	50,671	55,300	4,629	9.14%
TOTAL REVENUES		31,633,889	31,646,787	32,369,983	723,196	2.29%
EXPENDITURES & OTHER FINANCING USES						
	<u>Function</u>					
INSTRUCTION	100000	14,666,587	15,406,940	16,082,378	675,438	4.38%
SUPPORT SERVICES	200000	11,132,707	11,253,241	11,309,485	56,244	0.50%
NON-PROGRAM	400000	6,036,915	6,061,291	6,039,555	(21,736)	-0.36%
TOTAL EXPENDITURES		31,836,209	32,721,472	33,431,418	709,946	2.17%
PROPOSED PROPERTY TAX LEVY						
	<u>Fund</u>					
GENERAL FUND	10	8,260,934	8,562,222	8,684,136	121,914	1.42%
DEBT SERVICE FUND	38/39	5,439,097	5,745,983	5,629,350	(116,633)	-2.03%
COMMUNITY SERVICE FUND	80	1,150,000	1,170,000	1,200,000	30,000	2.56%
TOTAL SCHOOL TAX LEVY		14,850,031	15,478,205	15,513,486	35,281	0.23%

TAX APPORTIONMENT SCHEDULE--With a Passed Referendum

**2024/2025 TAX LEVIES BY MUNICIPALITIES IN THE SCHOOL DISTRICT OF MONROE
(Using Estimated 4.5% Equalized Valuation Growth)**

Total All Levies for 2024/2025 \$15,513,486

	EQUALIZED VALUATION	% TO FULL	TOTAL LEVY
C. MONROE	1,146,535,753	61.5381%	9,546,711
T. ADAMS	13,003,149	0.6979%	108,272
T. CADIZ	58,618,740	3.1463%	488,093
T. CLARNO	158,525,455	8.5086%	1,319,973
T. JEFFERSON	51,683,158	2.7740%	430,343
T. JORDAN	82,271,680	4.4158%	685,041
T. MONROE	204,474,919	10.9748%	1,702,575
T. MOUNT PLEASANT	2,833,246	0.1521%	23,591
T. SYLVESTER	105,277,122	5.6506%	876,597
T. WASHINGTON	19,889,319	1.0675%	165,610
V. BROWNTOWN	<u>20,017,707</u>	1.0744%	<u>166,679</u>
	<u>1,863,130,246</u>	<u>100.0000%</u>	<u>15,513,486</u>

Projected Tax Rate

	2022-23	2023-24	2024-25	
General Fund Levy	8,260,934	8,562,222	8,684,136	1.42%
Debt Service Levy	5,439,097	5,745,983	5,629,350	-2.03%
Community Service Fund	1,150,000	1,170,000	1,200,000	2.56%
Total Levy	14,850,031	15,478,205	15,513,486	0.23%
Property Values	1,591,721,506	1,782,899,757	1,863,130,246	4.50%
Mill Rate	9.3295	8.6815	8.3266	-4.09%

**SCHOOL DISTRICT OF MONROE
GENERAL FUND (FUND 10)
BUDGET - AT - A - GLANCE
With a Failed Referendum**

		<u>AUDITED</u> <u>2022-2023</u>	<u>AUDITED</u> <u>2023-2024</u>	<u>PROPOSED</u> <u>2024-2025</u>	<u>Change</u>	<u>%</u> <u>Change</u>
BALANCE SHEET						
	<u>Equity</u>					
FUND BALANCE - BEGINNING	900000	8,985,722	8,783,402	7,708,717	(1,074,685)	-12.24%
FUND BALANCE - ENDING	900000	8,783,402	7,708,717	5,147,282	(2,561,435)	-33.23%
REVENUES & OTHER FINANCING SOURCES						
	<u>Source</u>					
OPERATING TRANSFERS IN	100	-	-	-	-	
LOCAL SOURCES	200	9,040,663	9,349,898	7,969,186	(1,380,712)	-14.77%
INTERDISTRICT PAYS	300/400	1,002,598	1,022,368	1,125,000	102,632	10.04%
INTERMEDIATE SOURCES	500	24,820	30,555	25,000	(5,555)	-18.18%
STATE SOURCES	600	19,577,868	20,056,616	20,970,497	913,881	4.56%
FEDERAL SOURCES	700	1,919,491	1,136,679	725,000	(411,679)	-36.22%
ALL OTHER SOURCES	800/900	68,449	50,671	55,300	4,629	9.14%
TOTAL REVENUES		31,633,889	31,646,787	30,869,983	(776,804)	-2.45%
EXPENDITURES & OTHER FINANCING USES						
	<u>Function</u>					
INSTRUCTION	100000	14,666,587	15,406,940	16,082,378	675,438	4.38%
SUPPORT SERVICES	200000	11,132,707	11,253,241	11,309,485	56,244	0.50%
NON-PROGRAM	400000	6,036,915	6,061,291	6,039,555	(21,736)	-0.36%
TOTAL EXPENDITURES		31,836,209	32,721,472	33,431,418	709,946	2.17%
PROPOSED PROPERTY TAX LEVY						
	<u>Fund</u>					
GENERAL FUND	10	8,260,934	8,562,222	7,184,136	(1,378,086)	-16.09%
DEBT SERVICE FUND	38/39	5,439,097	5,745,983	5,629,350	(116,633)	-2.03%
COMMUNITY SERVICE FUND	80	1,150,000	1,170,000	1,200,000	30,000	2.56%
TOTAL SCHOOL TAX LEVY		14,850,031	15,478,205	14,013,486	(1,464,719)	-9.46%

TAX APPORTIONMENT SCHEDULE--With a Failed Referendum

**2024/2025 TAX LEVIES BY MUNICIPALITIES IN THE SCHOOL DISTRICT OF MONROE
(Using Estimated 4.5% Equalized Valuation Growth)**

Total All Levies for 2024/2025 \$14,013,486

	EQUALIZED VALUATION	% TO FULL	TOTAL LEVY
C. MONROE	1,146,535,753	61.5381%	8,623,639
T. ADAMS	13,003,149	0.6979%	97,803
T. CADIZ	58,618,740	3.1463%	440,899
T. CLARNO	158,525,455	8.5086%	1,192,345
T. JEFFERSON	51,683,158	2.7740%	388,734
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T. MOUNT PLEASANT	2,833,246	0.1521%	21,310
T. SYLVESTER	105,277,122	5.6506%	791,839
T. WASHINGTON	19,889,319	1.0675%	149,597
V. BROWNTOWN	<u>20,017,707</u>	1.0744%	<u>150,563</u>
	<u>1,863,130,246</u>	<u>100.0000%</u>	<u>14,013,486</u>

Projected Tax Rate

	2022-23	2023-24	2024-25	
General Fund Levy	8,260,934	8,562,222	7,184,136	-16.09%
Debt Service Levy	5,439,097	5,745,983	5,629,350	-2.03%
Community Service Fund	<u>1,150,000</u>	<u>1,170,000</u>	<u>1,200,000</u>	2.56%
Total Levy	14,850,031	15,478,205	14,013,486	-9.46%
Property Values	1,591,721,506	1,782,899,757	1,863,130,246	4.50%
Mill Rate	9.3295	8.6815	7.5215	-13.36%

**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	\$ 15,478,205	4.2301%	\$ 1,782,899,757	12.0108%	\$ 8.6815	-6.9464%
2024-25 Passed	\$ 15,513,486	0.2279%	\$ 1,863,130,246	4.5000%	\$ 8.3266	-4.0881%
2024-25 Failed	\$ 14,013,486	-9.4631%	\$ 1,863,130,246	4.5000%	\$ 7.5215	-13.3618%

BUDGET ADOPTION 2024-2025				
GENERAL FUND (FUND 10)	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025 with Passed Referendum	Budget 2024-2025 with Failed Referendum
Beginning Fund Balance (Account 930 000)	8,985,722	8,783,402	7,708,717	7,708,717
Ending Fund Balance, Reserved (Acct. 931 000)		0	0	0
Ending Fund Balance, Designated (Acct. 932 000)	8,783,402	7,708,717	6,647,282	5,147,282
Ending Fund Balance, Unappropriated (Acct. 933 000)	0		0	0
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	8,783,402	7,708,717	6,647,282	5,147,282
REVENUES & OTHER FINANCING SOURCES				
100 Transfers-in	0	0	0	0
Local Sources				
210 Taxes	8,348,490	8,585,014	8,704,136	7,204,136
240 Payments for Services	9,850	9,208	0	0
260 Non-Capital Sales	63,798	68,077	58,500	58,500
270 School Activity Income	65,731	74,020	74,150	74,150
280 Interest on Investments	250,125	402,892	350,000	350,000
290 Other Revenue, Local Sources	302,669	210,687	282,400	282,400
Subtotal Local Sources	9,040,663	9,349,898	9,469,186	7,969,186
Other School Districts Within Wisconsin				
310 Transit of Aids	0	0	0	0
340 Payments for Services	997,125	1,014,912	1,120,000	1,120,000
380 Medical Service Reimbursements	0	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0	0
Subtotal Other School Districts within Wisconsin	997,125	1,014,912	1,120,000	1,120,000
Other School Districts Outside Wisconsin				
440 Payments for Services	5,473	7,456	5,000	5,000
490 Other Inter-district, Outside Wisconsin	0	0	0	0
Subtotal Other School Districts Outside Wisconsin	5,473	7,456	5,000	5,000
Intermediate Sources				
510 Transit of Aids	24,820	22,261	25,000	25,000
530 Payments for Services from CCDEB	0	0	0	0
540 Payments for Services from CESA	0	8,294	0	0
580 Medical Services Reimbursement	0	0	0	0
590 Other Intermediate Sources	0	0	0	0
Subtotal Intermediate Sources	24,820	30,555	25,000	25,000
State Sources				
610 State Aid -- Categorical	167,200	208,008	185,000	185,000
620 State Aid -- General	17,328,550	17,634,889	18,700,000	18,700,000
630 DPI Special Project Grants	46,480	122,214	65,000	65,000
640 Payments for Services	0	0	0	0
650 Student Achievement Guarantee in Education	0	0	0	0
660 Other State Revenue Through Local Units	0	0	0	0
690 Other Revenue	2,035,637	2,091,505	2,020,497	2,020,497
Subtotal State Sources	19,577,867	20,056,616	20,970,497	20,970,497

Federal Sources				
710 Transit of Aids	0	0	0	0
720 Impact Aid	0	0	0	0
730 DPI Special Project Grants	1,152,910	449,538	85,000	85,000
750 IASA Grants	260,604	343,078	300,000	300,000
760 JTPA	0	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0	0
780 Other Federal Revenue Through State	505,977	344,063	340,000	340,000
790 Other Federal Revenue - Direct	0	0	0	0
Subtotal Federal Sources	1,919,491	1,136,679	725,000	725,000
Other Financing Sources				
850 Reorganization Settlement	0	0	0	0
860 Compensation, Fixed Assets	0	0	0	0
870 Long-Term Obligations	0	0	0	0
Subtotal Other Financing Sources	0	0	0	0
Other Revenues				
960 Adjustments	0	2,747	0	0
970 Refund of Disbursement	52,476	33,670	35,000	35,000
980 Medical Service Reimbursement	0	826	0	0
990 Miscellaneous	15,974	13,428	20,300	20,300
Subtotal Other Revenues	68,450	50,671	55,300	55,300
TOTAL REVENUES & OTHER FINANCING SOURCES	31,633,889	31,646,787	32,369,983	30,869,983
EXPENDITURES & OTHER FINANCING USES				
Instruction				
110 000 Undifferentiated Curriculum	4,452,094	4,574,980	4,724,330	4,724,330
120 000 Regular Curriculum	7,103,655	7,310,869	7,798,693	7,798,693
130 000 Vocational Curriculum	1,091,321	1,245,075	1,177,472	1,177,472
140 000 Physical Curriculum	826,563	861,427	846,958	846,958
160 000 Co-Curricular Activities	678,384	743,470	718,075	718,075
170 000 Other Special Needs	514,570	671,119	816,850	816,850
Subtotal Instruction	14,666,587	15,406,940	16,082,378	16,082,378
Support Sources				
210 000 Pupil Services	850,667	954,257	764,650	764,650
220 000 Instructional Staff Services	2,396,004	2,457,850	2,349,930	2,349,930
230 000 General Administration	574,398	570,419	587,605	587,605
240 000 School Building Administration	1,743,724	1,822,799	1,928,450	1,928,450
250 000 Business Administration	4,573,360	4,381,443	4,623,850	4,623,850
260 000 Central Services	76,147	79,883	67,000	67,000
270 000 Insurance & Judgments	267,908	327,759	340,000	340,000
280 000 Debt Services	24,227	26,429	25,000	25,000
290 000 Other Support Services	626,272	632,402	623,000	623,000
Subtotal Support Sources	11,132,707	11,253,241	11,309,485	11,309,485
Non-Program Transactions				
410 000 Inter-fund Transfers	4,144,161	3,865,564	3,987,555	3,987,555
430 000 Instructional Service Payments	1,889,277	2,173,176	2,051,000	2,051,000
490 000 Other Non-Program Transactions	3,477	22,551	1,000	1,000
Subtotal Non-Program Transactions	6,036,915	6,061,291	6,039,555	6,039,555
TOTAL EXPENDITURES & OTHER FINANCING USES	31,836,209	32,721,472	33,431,418	33,431,418

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27)	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Budget 2024-2025
900 000 Beginning Fund Balance	719,636	787,954	790,029	790,029
900 000 Ending Fund Balance	787,954	790,029	790,029	790,029
TOTAL REVENUES & OTHER FINANCING SOURCES	7,760,280	7,639,895	7,963,523	7,963,523
100 000 Instruction	5,794,423	5,778,552	6,132,888	6,132,888
200 000 Support Services	1,689,547	1,726,372	1,684,064	1,684,064
400 000 Non-Program Transactions	207,992	132,896	146,571	146,571
TOTAL EXPENDITURES & OTHER FINANCING USES	7,691,962	7,637,820	7,963,523	7,963,523

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Budget 2024-2025
900 000 Beginning Fund Balance	28,506	1,224,530	1,962,106	1,962,106
900 000 ENDING FUND BALANCES	1,224,530	1,962,106	1,920,856	1,920,856
TOTAL REVENUES & OTHER FINANCING SOURCES	94,788,567	5,747,649	5,632,350	5,632,350
281 000 Long-Term Capital Debt	4,168,403	4,756,008	5,673,600	5,673,600
282 000 Refinancing	89,182,200	0	0	0
283 000 Operational Debt	0	0	0	0
289 000 Other Long-Term General Obligation Debt	241,940	254,065	0	0
492 000 Adjustments and Refunds				
TOTAL EXPENDITURES & OTHER FINANCING USES	93,592,543	5,010,073	5,673,600	5,673,600
842 000 INDEBTEDNESS, END OF YEAR	87,020,000	85,065,000	83,295,000	83,295,000

CAPITAL PROJECTS FUND (FUNDS 43, 49)	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Budget 2024-2025
900 000 Beginning Fund Balance	2,390,523	88,570,757	86,441,081	86,441,081
900 000 Ending Fund Balance	88,570,757	86,441,081	49,441,081	49,441,081
TOTAL REVENUES & OTHER FINANCING SOURCES	88,387,727	3,491,428	3,000,000	3,000,000
200 000 Support Services	2,207,493	5,621,104	40,000,000	40,000,000
300 000 Community Services	0	0	0	0
400 000 Non-Program Transactions	0	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	2,207,493	5,621,104	40,000,000	40,000,000

FOOD SERVICE FUND (FUND 50)	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Budget 2024-2025
900 000 Beginning Fund Balance	499,518	668,563	828,340	828,340
900 000 ENDING FUND BALANCE	668,563	828,340	828,340	828,340
TOTAL REVENUES & OTHER FINANCING SOURCES	1,633,630	1,593,833	1,661,280	1,661,280
200 000 Support Services	1,464,585	1,434,056	1,661,280	1,661,280
400 000 Non-Program Transactions	0	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	1,464,585	1,434,056	1,661,280	1,661,280

COMMUNITY SERVICE FUND (FUND 80)	Audited 2022-2023	Audited 2023-2024	Budget 2024-2025	Budget 2024-2025
900 000 Beginning Fund Balance	1,251,513	1,864,776	1,252,068	1,252,068
900 000 ENDING FUND BALANCE	1,864,776	1,252,068	1,252,068	1,252,068
TOTAL REVENUES & OTHER FINANCING SOURCES	1,903,321	1,551,146	1,372,490	1,372,490
200 000 Support Services	25,746	26,032	26,250	26,250
300 000 Community Services	1,221,144	2,137,822	1,346,240	1,346,240
400 000 Non-Program Transactions	43,168	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	1,290,058	2,163,854	1,372,490	1,372,490

**SCHOOL DISTRICT OF MONROE
2024-2025 BUDGET
TOTAL OF ALL FUNDS
With a Passed Referendum**

RECEIPTS

General Fund (Fund 10)	\$32,369,983
Special Projects Fund (Fund 20)	\$ 7,963,523
Debt Service Fund (Fund 30)	\$ 5,632,350
Capital Projects Fund (Fund 40)	\$ 3,000,000
Food Service Fund (Fund 50)	\$ 1,661,280
Community Service Fund (Fund 80)	\$ 1,372,490
Co-op Programs Fund (Fund 90)	\$ 0
TOTAL REVENUES	\$51,999,626
Less Interfund Transfers	<u>(3,987,555)</u>
Total Less Transfers	\$48,012,071

EXPENDITURES

General Fund (Fund 10)	\$33,431,418
Special Projects Fund (Fund 20)	\$ 7,963,523
Debt Service Fund (Fund 30)	\$ 5,673,600
Capital Projects Fund (Fund 40)	\$40,000,000
Food Service Fund (Fund 50)	\$ 1,661,280
Community Service Fund (Fund 80)	\$ 1,372,490
Co-op Programs Fund (Fund 90)	\$ 0
TOTAL EXPENDITURES	\$90,102,311
Less Interfund Transfers	<u>(3,987,555)</u>
Total Less Transfers	\$86,114,756

**SCHOOL DISTRICT OF MONROE
2024-2025 BUDGET
TOTAL OF ALL FUNDS
With a Failed Referendum**

RECEIPTS

General Fund (Fund 10)	\$30,869,983
Special Projects Fund (Fund 20)	\$ 7,963,523
Debt Service Fund (Fund 30)	\$ 5,632,350
Capital Projects Fund (Fund 40)	\$ 3,000,000
Food Service Fund (Fund 50)	\$ 1,661,280
Community Service Fund (Fund 80)	\$ 1,372,490
Co-op Programs Fund (Fund 90)	\$ 0
TOTAL REVENUES	\$50,499,626
Less Interfund Transfers	<u>(3,987,555)</u>
Total Less Transfers	\$46,512,071

EXPENDITURES

General Fund (Fund 10)	\$33,431,418
Special Projects Fund (Fund 20)	\$ 7,963,523
Debt Service Fund (Fund 30)	\$ 5,673,600
Capital Projects Fund (Fund 40)	\$40,000,000
Food Service Fund (Fund 50)	\$ 1,661,280
Community Service Fund (Fund 80)	\$ 1,372,490
Co-op Programs Fund (Fund 90)	\$ 0
TOTAL EXPENDITURES	\$90,102,311
Less Interfund Transfers	<u>(3,987,555)</u>
Total Less Transfers	\$86,114,756

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 increase \$723,196 from prior year's actual revenues with a passed referendum (2.29% increase). Should the referendum fail, revenues will decrease \$776,804 (2.45% decrease).

Items of significant change include:

1. SOURCE 211 – PROPERTY TAX:

The property tax for General Fund (Fund 10) expenditures is scheduled to increase \$121,914 with a passed referendum due to allowed transfer of service based on an increase in English Limited Learners (ELL) pupils and staffing and the expiration of Fund 38 non-referendum debt service. Were the referendum to fail, the Fund 10 levy would decrease \$1,378,086. **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 \$1,065,111 (6.04%) increase. **The initial projected state equalization aid provided from the state had it increasing nearly \$400,000 more. The actual aid will not be known until October 15th.**

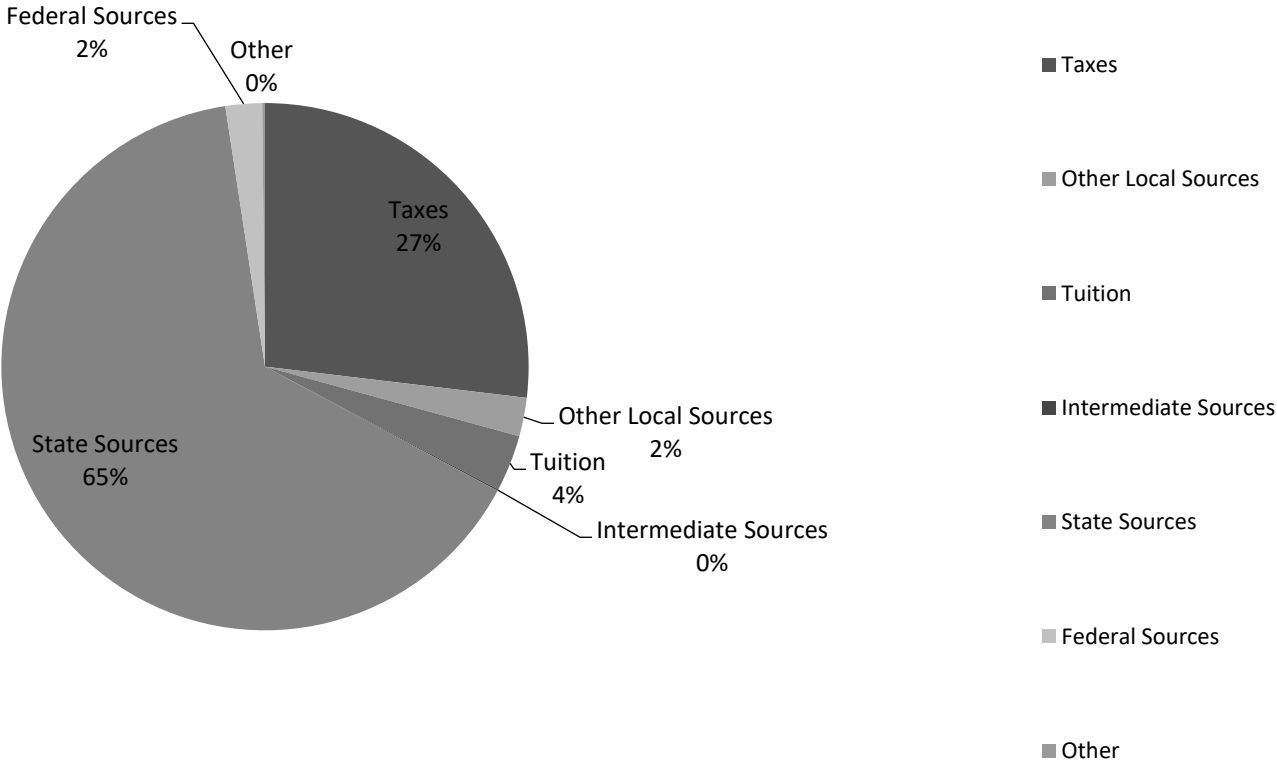
4. SOURCE 695 – PER PUPIL AID:

The Per Pupil Aid allocation will remain at \$742 per pupil for 2024-2025. This allocation per pupil amount has been the same since 2019-2020.

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

A number of these line items show reductions over the past year or two as various federal grant programs related to COVID-19 pandemic have come to an end.

Fund 10 Revenue Breakdown



**SCHOOL DISTRICT OF MONROE
2024-2025 BUDGETED RECEIPTS**

Fd T Loc Obj Func SOURCE	2022-23 FY Activity	2023-24 FY Activity	2024-25 Budget w/pass ref	2024-25 Budget w/fail ref
10 R --- 211 ----- CURRENT YEAR PROPERTY	8,260,934	8,562,222	8,672,472	7,172,472
10 R --- 212 ----- PRIOR YEAR PROPERTY TAX			11,664	11,664
10 R --- 213 ----- MOBILE HOME TAX	26,494	22,792	20,000	20,000
10 R --- 219 ----- OTHER TAX	61,062	0	0	0
10 R --- 241 ----- REGULAR DAY SCHOOL	9,851	9,208	0	0
10 R --- 262 ----- RESALE OF NON-CAPITAL NON-CAPITAL SURPLUS	58,229	68,077	58,500	58,500
10 R --- 264 ----- PROPERTY S	5,570	0	0	0
10 R --- 271 ----- ADMISSIONS	57,025	64,853	66,600	66,600
10 R --- 279 ----- OTHER SCHOOL ACTIVITY	8,706	9,167	7,550	7,550
10 R --- 280 ----- INTEREST ON INVESTMENTS	250,125	402,892	350,000	350,000
10 R --- 291 ----- GIFTS	119,691	22,560	100,000	100,000
10 R --- 292 ----- STUDENT FEES	106,137	97,140	102,000	102,000
10 R --- 293 ----- NON-PUPIL RENTALS/DISTRICT	41,389	55,369	44,600	44,600
10 R --- 294 ----- PUPIL RENTAL/SALE	26,514	26,070	26,700	26,700
10 R --- 295 ----- SUMMER SCHOOL REVENUE	8,155	8,141	8,000	8,000
10 R --- 297 ----- STUDENT FINES	782	1,407	1,100	1,100
10 R --- 2-- ----- REVENUE FROM LOCAL	9,040,663	9,349,898	9,469,186	7,969,186
10 R --- 343 ----- CO-CURRICULAR ACTIVITIES	14,460	16,390	20,000	20,000
10 R --- 345 ----- OPEN ENROLLMENT	982,665	998,522	1,100,000	1,100,000
10 R --- 3-- ----- INTER-DISTRICT TRANSFERS	997,125	1,014,912	1,120,000	1,120,000
10 R --- 443 ----- OUT OF STATE TUITION INTER-DIST TRANSFER	5,473	7,456	5,000	5,000
10 R --- 4-- ----- OUTSIDE WI	5,473	7,456	5,000	5,000
10 R --- 517 ----- TRANSIT OF FEDERAL AIDS	24,820	22,261	25,000	25,000
10 R --- 549 ----- OTHER PAYMENTS FOR REVENUE FROM INTERMED	0	8,294	0	0
10 R --- 5-- ----- SOURCE	24,820	30,555	25,000	25,000
10 R --- 612 ----- TRANSPORTATION AID	37,925	48,476	45,000	45,000
10 R --- 613 ----- LIBRARY AID	129,275	159,532	140,000	140,000
10 R --- 621 ----- EQUALIZATION AID	17,328,550	17,634,889	18,700,000	18,700,000
10 R --- 630 ----- SPECIAL PROJECT GRANTS	46,479	122,214	65,000	65,000
10 R --- 691 ----- EXEMPT COMPUTER AID	336,319	336,319	336,319	336,319
10 R --- 695 ----- PER PUPIL AID OTHER REVENUE FROM STATE	1,691,018	1,693,986	1,676,178	1,676,178
10 R --- 699 ----- SOURCE	8,300	61,199	8,000	8,000
10 R --- 6-- ----- REVENUE FROM STATE	19,577,867	20,056,616	20,970,497	20,970,497
10 R --- 730 ----- SPECIAL PROJECT GRANTS	1,152,910	449,538	85,000	85,000
10 R --- 751 ----- ECIA - CHAPTER I MEDICAID (Includes Gov's Fed Aid Alloc)	260,604	343,078	300,000	300,000
10 R --- 780 ----- Aid Alloc)	505,978	344,063	340,000	340,000
10 R --- 7-- ----- REVENUE FROM FEDERAL SOURCES	1,919,491	1,136,679	725,000	725,000
10 R --- 860 ----- SALES CAPITAL	0	0	0	0
10 R --- 878 ----- CAPITAL LEASE - LONG-TERM	0	0	0	0

**SCHOOL DISTRICT OF MONROE
2024-2025 BUDGETED RECEIPTS**

Fd T Loc Obj Func SOURCE	2022-23 FY Activity	2023-24 FY Activity	2024-25 Budget w/pass ref	2024-25 Budget w/fail ref
10 R --- 8-- ----- --- NON-REVENUE SOURCES	0	0	0	0
10 R --- 964 ----- --- INSURANCE	0	2,747	0	0
10 R --- 971 ----- --- AIDABLE	52,476	33,670	35,000	35,000
10 R --- 972 ----- --- NON-AIDABLE	0	0	0	0
10 R --- 981 ----- --- MEDICAID SCHOOL BASED	0	0	0	0
10 R --- 989 ----- --- OTHER MEDICAL REIMB	0	826	0	0
10 R --- 990 ----- --- MISCELLANEOUS	15,974	13,428	20,300	20,300
10 R --- 9-- ----- --- OTHER SOURCES OF	68,450	50,672	55,300	55,300
REVENUE GENERAL FUND	31,633,889	31,646,788	32,369,983	30,869,983
Change from Previous Year	343,163	12,898	723,195	-776,805
Percent of Change	1.10%	0.04%	2.29%	-2.45%

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.

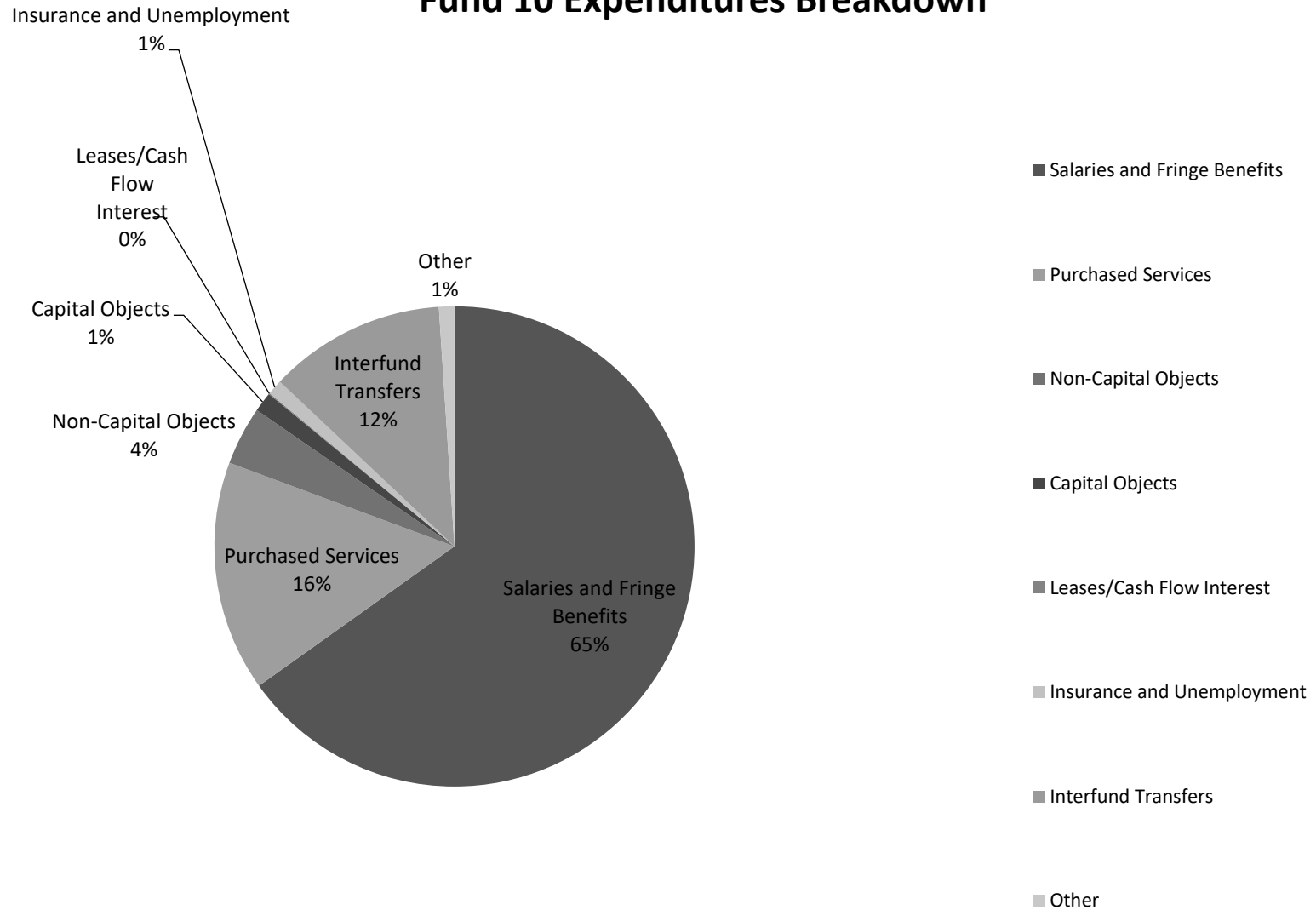
3000000 Community Services – Activities which are not directly related to the provision of education for public elementary and secondary pupils in the district, such as recreation pool programs and the senior citizen lunch program.

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

Fund 10 Expenditures Breakdown



**SCHOOL DISTRICT OF MONROE
2024-25 BUDGETED EXPENDITURES**

Fd T Loc Obj Func	SOURCE	2022-23 FY Activity	2023-24 FY Activity	2024-25 Budget
10 E --- --- 110000 ---	UNDIFFERENTIATED CURRICULUM	209,744	190,203	185,950
10 E --- --- 110001 ---	FIRST GRADE	610,429	659,179	744,450
10 E --- --- 110002 ---	SECOND GRADE	664,708	599,855	640,000
10 E --- --- 110003 ---	THIRD GRADE	577,088	552,826	599,300
10 E --- --- 110004 ---	FOURTH GRADE	740,054	749,509	749,200
10 E --- --- 110005 ---	FIFTH GRADE	632,643	750,880	685,280
10 E --- --- 110010 ---	KINDERGARTEN	1,017,428	1,072,529	1,120,150
10 E --- --- 11---- ---	UNDIFFERENTIATED CURRICULUM	4,452,094	4,574,980	4,724,330
10 E --- --- 120000 ---	REGULAR CURRICULUM	571,730	407,980	422,348
10 E --- --- 120001 ---	SUMMER SCHOOL	211,723	275,408	229,500
10 E --- --- 121000 ---	ART	545,138	575,640	654,741
10 E --- --- 122000 ---	ENGLISH LANGUAGE	1,122,079	1,234,360	1,333,000
10 E --- --- 122110 ---	READING	16,513	18,605	19,750
10 E --- --- 122115 ---	REMEDIAL READING	253,695	382,970	409,650
10 E --- --- 123000 ---	FOREIGN LANGUAGES	5,075	4,538	5,020
10 E --- --- 123207 ---	ENGLISH	54,219	59,210	1,250
10 E --- --- 123209 ---	GERMAN	99,939	101,756	110,060
10 E --- --- 123219 ---	SPANISH	373,955	281,159	296,350
10 E --- --- 124000 ---	MATHEMATICS	1,333,223	1,354,060	1,588,300
10 E --- --- 124900 ---	OTHER MATHEMATICS	0	2,914	0
10 E --- --- 125000 ---	MUSIC	1,432	1,743	750
10 E --- --- 125100 ---	MUSIC GENERAL	288,092	298,738	286,795
10 E --- --- 125400 ---	VOCAL MUSIC	155,766	166,577	199,510
10 E --- --- 125500 ---	INSTRUMENTAL MUSIC	181,477	192,384	205,930
10 E --- --- 125510 ---	BAND	10,793	13,195	11,800
10 E --- --- 126000 ---	SCIENCE	447,503	571,509	432,870
10 E --- --- 126200 ---	BIOLOGICAL SCIENCES	151,722	70,680	185,550
10 E --- --- 126300 ---	PHYSICAL SCIENCES	160,344	169,518	180,950
10 E --- --- 126310 ---	CHEMISTRY	137,387	132,128	186,800
10 E --- --- 127000 ---	SOCIAL SCIENCES	469,997	450,553	418,789
10 E --- --- 127050 ---	SOCIAL STUDIES - ADV PLACEMENT	0	225	0
10 E --- --- 127300 ---	ECONOMICS	48	0	0
10 E --- --- 127500 ---	HISTORY	333,497	357,755	422,350
10 E --- --- 127800 ---	PSYCHOLOGY	59,749	64,910	67,230
10 E --- --- 129000 ---	STUDY SKILLS CURRICULUM	118,556	122,354	129,400
10 E --- --- 12---- ---	REGULAR CURRICULUM	7,103,655	7,310,869	7,798,693
10 E --- --- 131200 ---	VOCATIONAL AGRICULTURE	112,358	119,804	118,197
10 E --- --- 132000 ---	BUSINESS OCCUPATIONS	387,500	349,040	390,752
10 E --- --- 132389 ---	DATA PROCESSING/COMP	23	0	1,025
10 E --- --- 135000 ---	HOME ECONOMICS	3,163	2,226	2,800
10 E --- --- 135200 ---	HOME ECONOMICS FAMILY FOCUS	164,254	174,651	192,350
10 E --- --- 136000 ---	GENERAL INDUSTRIAL ARTS	423,804	598,355	471,048
10 E --- --- 136530 ---	AUTOMOTIVE SERVICES	221	999	1,300
10 E --- --- 13---- ---	VOCATIONAL CURRICULUM	1,091,321	1,245,075	1,177,472

**SCHOOL DISTRICT OF MONROE
2024-25 BUDGETED EXPENDITURES**

Fd T Loc Obj Func	SOURCE	2022-23 FY Activity	2023-24 FY Activity	2024-25 Budget
10 E --- --- 141000 ---	HEALTH EDUCATION	161,572	182,396	147,700
10 E --- --- 143000 ---	PHYSICAL EDUCATION	664,991	679,031	699,258
10 E --- --- 14---- ---	PHYSICAL CURRICULUM	826,563	861,427	846,958
10 E --- --- 160000 ---	CO-CURRICULAR ACTIVITIES	12,290	14,609	15,150
10 E --- --- 161300 ---	CO-EDUCATIONAL	3,768	4,490	5,320
10 E --- --- 161301 ---	ART CLUB	2,326	2,521	2,440
10 E --- --- 161306 ---	DRAMATICS CLUB	3,712	5,437	2,600
10 E --- --- 161311 ---	FUTURE FARMERS OF AMERICA	2,934	3,207	3,140
10 E --- --- 161320 ---	MATH CLUB	543	553	570
10 E --- --- 161321 ---	MUSIC CLUB	1,720	70	1,400
10 E --- --- 161322 ---	NATIONAL HONOR SOCIETY	1,049	1,106	1,130
10 E --- --- 161324 ---	PLAY	11,189	13,792	14,000
10 E --- --- 161328 ---	SCIENCE CLUB	1,196	1,307	1,350
10 E --- --- 161338 ---	YEARBOOK	4,720	10,749	5,900
10 E --- --- 161339 ---	FORENSICS	13,605	13,190	10,150
10 E --- --- 161340 ---	INVESTMENT CLUB	1,545	1,692	1,720
10 E --- --- 161340 ---	BUILDERS CLUB	0	1,107	0
10 E --- --- 161342 ---	GAY STRAIGHT ALLIANCE	1,333	3,066	1,920
10 E --- --- 161343 ---	EQUITY FOR EVERYONE	1,029	1,105	1,110
10 E --- --- 161393 ---	CULTURAL ARTS	10,000	10,000	5,000
10 E --- --- 161901 ---	UNITED NATIONS	2,901	3,422	3,890
10 E --- --- 161902 ---	FINE ARTS FAIR	4,370	3,622	2,750
10 E --- --- 162000 ---	ATHLETIC/SPORT	48,401	47,384	48,180
10 E --- --- 162001 ---	POST SEASON EXPENSES	12,444	26,308	7,300
10 E --- --- 162105 ---	GIRLS BASKETBALL	46,354	43,392	47,470
10 E --- --- 162107 ---	GIRLS CHEERLEADING	4,304	3,217	3,700
10 E --- --- 162116 ---	GIRLS SOCCER	12,211	17,062	16,020
10 E --- --- 162117 ---	GIRLS SOFTBALL	23,837	21,544	22,825
10 E --- --- 162118 ---	GIRLS TENNIS	10,346	10,869	11,250
10 E --- --- 162119 ---	GIRLS TRACK AND FIELD	226	0	0
10 E --- --- 162121 ---	GIRLS VOLLEYBALL	36,350	39,054	38,835
10 E --- --- 162124 ---	GIRLS SWIMMING	14,859	15,497	15,960
10 E --- --- 162204 ---	BOYS BASEBALL	17,256	18,276	23,800
10 E --- --- 162205 ---	BOYS BASKETBALL	48,204	52,898	51,670
10 E --- --- 162208 ---	BOYS CROSS COUNTRY	86	193	0
10 E --- --- 162210 ---	BOYS FOOTBALL	50,656	55,827	57,675
10 E --- --- 162212 ---	BOYS GOLF	8,992	9,874	10,250
10 E --- --- 162216 ---	BOYS SOCCER	18,382	16,969	19,620
10 E --- --- 162218 ---	BOYS TENNIS	9,006	11,490	11,750
10 E --- --- 162219 ---	BOYS TRACK AND FIELD	0	164	0
10 E --- --- 162222 ---	BOYS WRESTLING	31,934	35,339	34,250
10 E --- --- 162223 ---	BOYS HOCKEY	36,169	35,274	35,600
10 E --- --- 162306 ---	CO-ED BOWLING TEAM	3,171	3,418	3,400
10 E --- --- 162308 ---	CO-ED CROSS COUNTRY	19,922	22,361	23,420
10 E --- --- 162319 ---	CO-ED TRACK AND FIELD	57,313	59,533	61,100
10 E --- --- 163306 ---	PEP BAND	2,061	2,214	2,050
10 E --- --- 163312 ---	MUSIC PRODUCTIONS	13,689	16,125	16,000

**SCHOOL DISTRICT OF MONROE
2024-25 BUDGETED EXPENDITURES**

Fd T Loc Obj Func	SOURCE	2022-23 FY Activity	2023-24 FY Activity	2024-25 Budget
10 E --- --- 163901 ---	PA SETUP/MAINTENANCE	547	599	570
10 E --- --- 163902 ---	THEATRE CREW	2,304	2,519	1,900
10 E --- --- 163903 ---	OPERETTA	3,454	5,187	5,300
10 E --- --- 163904 ---	PERFORMANCE AND SOLO ENSEMBLE	16,314	17,718	16,680
10 E --- --- 163906 ---	DANCE EXTRA DUTY	3,117	3,401	3,800
10 E --- --- 163907 ---	DRAMA CLUB	59	0	0
10 E --- --- 164309 ---	SCHOOL NEWSPAPER PHOTOGRAPHER	1,029	1,106	960
10 E --- --- 164311 ---	STUDENT COUNCIL	3,306	3,619	3,200
10 E --- --- 164312 ---	SAFETY PATROL	0	0	200
10 E --- --- 164412 ---	SENIOR SENATE ADVISOR	4,819	5,209	5,000
10 E --- --- 164413 ---	ADVISORY COMMITTEE	30,891	38,407	32,900
10 E --- --- 164901 ---	TRAVEL SUPERVISION	3,242	3,348	2,800
10 E --- --- 165901 ---	PROM	2,902	3,032	3,100
10 E --- --- 16---- ---	CO-CURRICULAR ACTIVITIES	678,384	743,470	718,075
10 E --- --- 171000 ---	MULTILINGUAL STUDENTS	495,769	654,109	795,650
10 E --- --- 172000 ---	GIFTED AND TALENTED	18,801	17,010	21,200
10 E --- --- 17---- ---	SPECIAL NEEDS	514,570	671,119	816,850
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10 E --- --- 1----- ---	INSTRUCTION	14,666,588	15,406,941	16,082,378
10 E --- --- 213200 ---	COUNSELING SERVICES	431,801	460,914	427,675
10 E --- --- 213900 ---	OTHER GUIDANCE	76,166	96,471	84,625
10 E --- --- 214100 ---	DIRECTION OF HEALTH	52,978	57,808	78,000
10 E --- --- 214900 ---	OTHER HEALTH	209,401	247,878	90,300
10 E --- --- 215200 ---	PSYCHOLOGICAL SERVICES	78,439	80,481	84,050
10 E --- --- 215900 ---	OTHER PSYCHOLOGICAL SERVICES	0	10,705	0
10 E --- --- 219000 ---	OTHER PUPIL SERVICES	1,881	0	0
10 E --- --- 21---- ---	SPEC ED SERVICES	850,667	954,257	764,650
10 E --- --- 221100 ---	DIR OF IMPROVEMENT OF INSTRUCT	254,769	269,840	290,110
10 E --- --- 221200 ---	CURRICULUM DEVELOPMENT	155,706	148,194	202,300
10 E --- --- 221300 ---	INSTRUCTIONAL STAFF TRAINING	227,059	219,281	230,250
10 E --- --- 221500 ---	INSTRUCTION RELATED TECHNOLOGY	681,019	763,982	690,000
10 E --- --- 221900 ---	OTHER IMPROVEMENTS OF INSTR	14,392	21,577	22,000
10 E --- --- 222200 ---	SCHOOL LIBRARY	560,846	515,964	468,410
10 E --- --- 222300 ---	AUDIOVISUAL	143,143	151,845	145,550
10 E --- --- 223100 ---	SUPER/COORD ATHLETICS	112,473	118,942	122,880
10 E --- --- 223700 ---	SUPER/COORD OF VOC EDUCATION	127,178	120,218	134,380
10 E --- --- 223900 ---	CESA/SUPER/COORD	117,663	125,607	44,050
10 E --- --- 229000 ---	OTHER INSTR STAFF SERVICES	1,755	2,400	0
10 E --- --- 22---- ---	CURRICULUM STAFF SERVICES	2,396,004	2,457,850	2,349,930
10 E --- --- 231000 ---	BOARD OF EDUCATION	43,424	48,501	55,000
10 E --- --- 231500 ---	LEGAL	69,679	65,952	50,000
10 E --- --- 231700 ---	AUDIT	14,500	16,700	20,000
10 E --- --- 232000 ---	DISTRICT ADMINISTRATION	102,102	104,434	107,380

**SCHOOL DISTRICT OF MONROE
2024-25 BUDGETED EXPENDITURES**

Fd T Loc Obj Func	SOURCE	2022-23 FY Activity	2023-24 FY Activity	2024-25 Budget
10 E --- --- 232100 ---	OFFICE OF SUPERINTENDENT	236,591	227,121	244,300
10 E --- --- 239000 ---	OTHER GENERAL ADMINISTRATION	108,102	107,713	110,925
10 E --- --- 23-----	GENERAL ADMINISTRATION	574,398	570,419	587,605
10 E --- --- 241000 ---	OFFICE OF THE PRINCIPAL	1,743,724	1,822,799	1,928,450
10 E --- --- 24-----	SCHOOL BUILDING ADMINISTRATION	1,743,724	1,822,799	1,928,450
10 E --- --- 251000 ---	DIRECTION OF BUSINESS	405,234	421,599	444,450
10 E --- --- 252400 ---	PAYROLL	5,570	6,523	7,000
10 E --- --- 253300 ---	BUILDINGS	2,138,557	2,191,173	2,304,300
10 E --- --- 253301 ---	BUILDINGS SUMMER HELP	53,351	74,683	67,000
10 E --- --- 253510 ---	OPERATION VEHICLE FUELING	16,435	12,808	12,000
10 E --- --- 253590 ---	OTHER OPERATION VEHICLE SERVIC	9,431	11,114	10,000
10 E --- --- 253700 ---	SECURITY SERVICES	12,847	13,665	0
10 E --- --- 254100 ---	DIRECTION OF MAINTENANCE	274,131	299,469	327,700
10 E --- --- 254200 ---	SITES	77,953	68,646	59,000
10 E --- --- 254300 ---	BUILDINGS	45,117	33,352	42,200
10 E --- --- 254490 ---	OTHER EQUIPMENT	64,620	53,670	54,000
10 E --- --- 254510 ---	MAINTENANCE VEHICLE	80	0	0
10 E --- --- 254590 ---	OTHER VEHICLE MAINTENANCE	3,546	0	0
10 E --- --- 254900 ---	LONG TERM MAINTENANCE	397,241	180,197	285,000
10 E --- --- 256710 ---	VEHICLE ACQUISITION	11,571	0	0
10 E --- --- 256710 ---	CONTRACTED FLEET	881,364	876,056	865,000
10 E --- --- 256740 ---	CONTRACTED CO-CURRICULAR TRANS	100,604	83,742	82,000
10 E --- --- 256770 ---	CONTRACTED FIELD TRIPS	18,814	8,342	11,700
10 E --- --- 256790 ---	OTHER CONTRACTED TRANSPORT	54,775	44,794	50,000
10 E --- --- 258401 ---	PUBLIC RELATIONS	2,116	1,608	2,500
10 E --- --- 25-----	BUSINESS ADMINISTRATION	4,573,360	4,381,444	4,623,850
10 E --- --- 263000 ---	INFORMATION	76,147	79,883	67,000
10 E --- --- 26-----	CENTRAL SERVICES	76,147	79,883	67,000
10 E --- --- 270000 ---	INSURANCE AND JUDGEMENTS	267,908	327,759	340,000
10 E --- --- 27-----	INSURANCE AND JUDGEMENTS	267,908	327,759	340,000
10 E --- --- 281000 ---	DEBT SERVICE RETIREMENT	24,227	26,429	25,000
10 E --- --- 28-----	DEBT SERVICES	24,227	26,429	25,000
10 E --- --- 291000 ---	EARLY RETIREMENT BENEFITS	533,200	547,174	533,000
10 E --- --- 295000 ---	ADMINISTRATIVE TECHNOLOGY SERVICE	93,072	85,228	90,000
10 E --- --- 29-----	OTHER SUPPORT SERVICES	626,272	632,402	623,000
10 E --- --- 2-----	SUPPORT SERVICES	11,132,708	11,253,241	11,309,485
10 E --- --- 411000 ---	OPERATING TRANSFER	4,144,161	3,865,564	3,987,555
10 E --- --- 41-----	INTERFUND/GOVT TRANSFERS	4,144,161	3,865,564	3,987,555

**SCHOOL DISTRICT OF MONROE
2024-25 BUDGETED EXPENDITURES**

Fd T Loc Obj Func	SOURCE	2022-23 FY Activity	2023-24 FY Activity	2024-25 Budget
10 E --- --- 431000 ---	GENERAL TUITION PAYMENTS	106,213	52,431	101,000
10 E --- --- 435000 ---	GENERAL TUITION OPEN ENROLL	1,740,423	2,021,731	1,850,000
10 E --- --- 438000 ---	PRIVATE SCHOOL CHOICE VOUCHER	42,641	99,013	100,000
10 E --- --- 43-----	GENERAL TUITION PAYMENTS	1,889,277	2,173,175	2,051,000
10 E --- --- 492000 ---	ADJUSTMENTS AND REFUNDS	3,478	22,551	1,000
10 E --- --- 49-----	ADJUSTMENTS	3,478	22,551	1,000
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10 E --- --- 4-----	NON-PROGRAM TRANSACTIONS	6,036,915	6,061,291	6,039,555
	GENERAL FUND EXPENDITURES	31,836,211	32,721,473	33,431,418
	Change from Previous Year	1,470,212	885,262	709,945
	Percent of Change	4.84%	2.78%	2.17%

**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. It also encompasses all school activity accounts. 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 2024-25**

Fd T Loc Obj Func	OBJECT	2022-23 FY Activity	2023-24 FY Activity	2024-25 Budget
	Fund Balance			
	BEGINNING BALANCE	719,636	787,954	790,029
	ENDING BALANCE	787,954	790,029	790,029
21 R --- 2-- -----	REVENUE FROM LOCAL SOURCES	661,242	570,279	600,000
21 R --- 9-- -----	OTHER SOURCES OF REVENUE	346	0	0
21 R --- --- -----	Revenue	661,588	570,279	600,000
21 E --- 1-- -----	SALARIES	0	75	0
21 E --- 2-- -----	EMPLOYEE BENEFITS	0	10	0
21 E --- 3-- -----	PURCHASED SERVICES	148,577	82,447	0
21 E --- 4-- -----	NON-CAPITAL OBJECTS	322,061	360,426	0
21 E --- 5-- -----	CAPITAL OBJECTS	18,080	676	600,000
21 E --- 9-- -----	OTHER OBJECTS	104,552	124,569	0
21 E --- --- -----	Expense	593,270	568,203	600,000
	Net	68,318	2,075	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 2024-25**

Fd T Loc Obj Func	OBJECT	2022-23 FY Activity	2023-24 FY Activity	2024-25 Budget
	Fund Balance			
	BEGINNING BALANCE	0	0	0
	ENDING BALANCE	0	0	0
27 R --- 1-- -----	INTERFUND TRANSFERS	4,144,161	3,865,564	3,987,555
27 R --- 3-- -----	INTER-DISTRICT TRANSFERS	101,961	118,818	115,000
27 R --- 6-- -----	REVENUE FROM STATE SOURCES	1,829,509	2,017,489	2,280,000
27 R --- 7-- -----	REVENUE FROM FEDERAL SOURCES	1,023,036	1,067,745	980,968
27 R --- 9-- -----	OTHER SOURCES OF REVENUE	25	0	0
27 R --- --- -----	Revenue	7,098,692	7,069,616	7,363,523
27 E --- 1-- -----	SALARIES	4,499,647	4,559,715	4,628,347
27 E --- 2-- -----	EMPLOYEE BENEFITS	1,972,962	1,935,858	2,227,285
27 E --- 3-- -----	PURCHASED SERVICES	497,353	506,284	421,581
27 E --- 4-- -----	NON-CAPITAL OBJECTS	74,985	65,778	83,810
27 E --- 5-- -----	CAPITAL OBJECTS	52,846	0	0
27 E --- 9-- -----	OTHER OBJECTS	900	1,981	2,500
27 E --- --- -----	Expense	7,098,692	7,069,616	7,363,523
	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 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 2024-2025**

Fd T Loc Obj Func	OBJECT	2022-23 FY Activity	2023-24 FY Activity	2024-25 Budget
	Fund Balance			
	BEGINNING BALANCE	12,019	8,082	0
	ENDING BALANCE	8,082	0	0
38 R --- 1-- -----	INTERFUND TRANSFERS	0	0	0
38 R --- 2-- -----	REVENUE FROM LOCAL SOURCES	238,003	245,983	0
38 R --- 8-- -----	NON-REVENUE SOURCES	0	0	0
38 R --- 9-- -----	OTHER SOURCES OF REVENUE	-	-	0
38 R --- --- -----	Revenue	238,003	245,983	0
38 E --- 6-- -----	DEBT RETIREMENT	241,940	254,065	0
38 E --- 8-- -----	INTERFUND TRANSFERS	0	0	0
38 E --- 9-- -----	OTHER OBJECTS	0	0	0
38 E --- --- -----	Expense	241,940	254,065	0
	Net	-3,937	-8,082	0

**SCHOOL DISTRICT OF MONROE
FUND 39 - REFERENDUM DEBT
FOR BUDGET FISCAL YEAR 2024-2025**

Fd T Loc Obj Func	OBJECT	2022-23 FY Activity	2023-24 FY Activity	2024-25 Budget
	Fund Balance			
	BEGINNING BALANCE	16,487	1,216,448	1,962,106
	ENDING BALANCE	1,216,448	1,962,106	1,920,856
39 R --- 1-- -----	INTERFUND TRANSFERS	0	0	0
39 R --- 2-- -----	REVENUE FROM LOCAL SOURCES	5,204,483	5,501,641	5,632,350
39 R --- 8-- -----	NON-REVENUE SOURCES	89,183,281	0	0
39 R --- 9-- -----	OTHER SOURCES OF REVENUE	162,800	25	0
39 R --- --- -----	Revenue	94,550,564	5,501,666	5,632,350
39 E --- 6-- -----	DEBT RETIREMENT	93,350,603	4,756,008	5,673,600
39 E --- 8-- -----	INTERFUND TRANSFERS	0	0	0
39 E --- 9-- -----	OTHER OBJECTS	0	0	0
39 E --- --- -----	Expense	93,350,603	4,756,008	5,673,600
	Net	1,199,961	745,657	-41,250

**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 2024-25**

Fd T Loc Obj Func	OBJECT	2022-23 FY Activity	2023-24 FY Activity	2024-25 Budget
	Fund Balance			
	BEGINNING BALANCE	2,390,523	88,570,756	86,441,080
	ENDING BALANCE	88,570,756	86,441,080	49,441,080
49 R --- 2-- -----	REVENUE FROM LOCAL SOURCES	387,727	3,491,428	3,000,000
49 R --- 8-- -----	DEBT SERVICE REVENUE	88,000,000	0	0
49 R --- --- -----	Revenue	88,387,727	3,491,428	3,000,000
49 E --- 1-- -----	SALARIES	0	0	0
49 E --- 2-- -----	EMPLOYEE BENEFITS	0	0	0
49 E --- 3-- -----	PURCHASED SERVICES	2,197,493	4,374,200	40,000,000
49 E --- 4-- -----	NON-CAPITAL OBJECTS	0	33,045	0
49 E --- 5-- -----	CAPITAL OBJECTS	10,000	1,101,430	0
49 E --- 7-- -----	INSURANCE AND JUDGEMENTS	0	111,280	0
49 E --- 9-- -----	OTHER OBJECTS	0	1,150	0
49 E --- --- -----	Expense	2,207,493	5,621,105	40,000,000
	Net	86,180,233	-2,129,677	-37,000,000

**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:

\$2.90	Grades Kindergarten-5
\$3.20	Grades 6-8
\$3.30	Grades 9-12
\$5.00	Adults

**SCHOOL DISTRICT OF MONROE
FUND 50 - FOOD SERVICE FUND
FOR BUDGET FISCAL YEAR 2024-25**

Fd T Loc Obj Func	OBJECT	2022-23 FY Activity	2023-24 FY Activity	2024-25 Budget
	Fund Balance			
	BEGINNING BALANCE	499,517	668,561	828,338
	ENDING BALANCE	668,561	828,338	828,338
50 R --- 1-- -----	INTERFUND TRANSFERS	0	0	0
50 R --- 2-- -----	REVENUE FROM LOCAL SOURCES	593,994	586,838	654,600
50 R --- 6-- -----	REVENUE FROM STATE SOURCES	43,075	40,855	42,680
50 R --- 7-- -----	REVENUE FROM FEDERAL SOURCES	994,898	963,414	962,000
50 R --- 9-- -----	OTHER SOURCES OF REVENUE	1,663	2,727	2,000
50 R --- --- -----	Revenue	1,633,630	1,593,833	1,661,280
50 E --- 1-- -----	SALARIES	496,124	536,378	545,000
50 E --- 2-- -----	EMPLOYEE BENEFITS	229,666	176,340	231,880
50 E --- 3-- -----	PURCHASED SERVICES	38,052	27,318	41,300
50 E --- 4-- -----	NON-CAPITAL OBJECTS	674,223	684,875	810,600
50 E --- 5-- -----	CAPITAL OBJECTS	19,895	0	25,000
50 E --- 9-- -----	OTHER OBJECTS	6,625	9,145	7,500
50 E --- --- -----	Expense	1,464,585	1,434,056	1,661,280
	Net	169,044	159,777	0

**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 one of the only school districts 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 2024-25**

Fd T Loc Obj Func	OBJECT	2022-23 FY Activity	2023-24 FY Activity	2024-25 Budget
	Fund Balance			
	BEGINNING BALANCE	1,251,513	1,864,776	1,252,067
	ENDING BALANCE	1,864,776	1,252,067	1,252,067
80 R --- 2-- -----	REVENUE FROM LOCAL SOURCES	1,792,268	1,427,675	1,248,490
80 R --- 3-- -----	INTER-DISTRICT TRANSFERS W/WI	27,983	28,315	30,000
80 R --- 5-- -----	REVENUE FROM INTERMED SOURCE	78,613	88,775	90,000
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	4,456	6,381	4,000
80 R --- --- -----	Revenue	1,903,321	1,551,146	1,372,490
80 E --- 1-- -----	SALARIES	676,794	686,558	757,500
80 E --- 2-- -----	EMPLOYEE BENEFITS	233,844	238,834	294,040
80 E --- 3-- -----	PURCHASED SERVICES	132,520	979,107	119,350
80 E --- 4-- -----	NON-CAPITAL OBJECTS	194,635	242,299	196,700
80 E --- 5-- -----	CAPITAL OBJECTS		8,062	
80 E --- 6-- -----	DEBT RETIREMENT	2,107	2,298	2,400
80 E --- 9-- -----	OTHER OBJECTS	50,158	6,696	2,500
80 E --- --- -----	Expense	1,290,058	2,163,855	1,372,490
	Net	613,263	-612,709	0

APPENDIX A

ENROLLMENT

SCHOOL DISTRICT OF MONROE
SEPTEMBER ENROLLMENT COUNT 09/20/2024

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	2	
G							6				0	0	6	0	6		50%
PK							17	0			0	0	17	0	17	2	10
B							59	7	0	0	0	0	59	7	66	17	
G							51	3	0	0	0	0	51	3	54		60%
4K							110	10	0	0	0	0	110	10	120	17	76
B					0		11	0	31	0	24	1	66	1	67	17	
G					0		8	0	23	1	19	1	50	2	52		
KGT					0		19	0	54	1	43	2	116	3	119	17	133
B					0		13	0	25	6	33	3	71	9	80	10	
G					0		5	0	27	2	23	0	55	2	57		
GR 1					0		18	0	52	8	56	3	126	11	137	10	136
B					0		10	1	27	1	26	1	63	3	66	9	
G					0		11	0	31	2	26	1	68	3	71		
GR 2					0		21	1	58	3	52	2	131	6	137	9	140
B					0	0	6	0	30	1	26	1	62	2	64	15	
G					0	0	9	1	28	2	26	0	63	3	66		
GR 3					0	0	15	1	58	3	52	1	125	5	130	15	140
B					0		14	0	26	1	34	0	74	1	75	14	
G					0		9	0	29	5	24	3	62	8	70		
GR 4					0		23	0	55	6	58	3	136	9	145	14	150
B					0		16	0	27	5	32	0	75	5	80	9	
G					0		11	1	28	4	31	2	70	7	77		
GR 5					0		27	1	55	9	63	2	145	12	157	9	154
B			79	3	0	0							79	3	82	15	
G			80	1	0	0							80	1	81		
GR 6	0	0	159	4	0	0							159	4	163	15	174
B			75	4	0	0							75	4	79	14	
G			77	6	1	0							78	6	84		
GR 7	0	0	152	10	1	0							153	10	163	14	167
B			81	5	0	0							81	5	86	13	
G			69	4	0	0							69	4	73		
GR 8	0	0	150	9	0	0							150	9	159	13	163
B	88	4			0	0							88	4	92	18	
G	74	3			1	0							75	3	78		
GR 9	162	7			1	0							163	7	170	18	181
B	80	3			0	0							80	3	83	18	
G	78	0			0	0							78	0	78		
GR 10	158	3			0	0							158	3	161	18	176
B	101	8			0	0							101	8	109	14	
G	72	6			2	0							74	6	80		
GR 11	173	14			2	0							175	14	189	14	189
B	85	6			1	0							86	6	92	22	
G	72	6			2	0							74	6	80		
GR 12	157	12			3	0							160	12	172	22	182
B	354	21	235	12	1	0	140	8	166	14	175	6	1071	61	1132	207	
G	296	15	226	11	6	0	110	5	166	16	149	7	953	54	1007		
Total Stds	650	36	461	23	7	0	250	13	332	30	324	13	2024	115	2139	207	2165
Full-Time Head Count	686		484		7		263		362		337		RES	OEI	Total	OEO	DPI Aide Count

School District of Monroe Year to Year Enrollment Comparison

2023-2024 School Year

2024-2025 School Year

	Resident	Non-Res	Totals	OEO		Resident	Non-Res	Totals	OEO
PreKindergarten	15	0	15	0		17	0	17	2
4 Year old Kindergarten	121	9	130	17		110	10	120	17
PRESCHOOL TOTALS	136	9	145	17		127	10	137	19
Kindergarten	127	11	138	12		116	3	119	17
Grade 1	130	6	136	10		126	11	137	10
Grade 2	127	7	134	20		131	6	137	9
Grade 3	136	9	145	12		125	5	130	15
Grade 4	145	11	156	9		136	9	145	14
Grade 5	148	5	153	15		145	12	157	9
ELEMENTARY TOTALS	813	49	862	78		779	46	825	74
Grade 6	142	8	150	16		159	4	163	15
Grade 7	147	10	157	14		153	10	163	14
Grade 8	162	7	169	20		150	9	159	13
MIDDLE SCHOOL TOTALS	451	25	476	50		462	23	485	42
Grade 9	157	3	160	22		163	7	170	18
Grade 10	184	12	196	15		158	3	161	18
Grade 11	164	12	176	21		175	14	189	14
Grade 12	175	6	181	17		160	12	172	22
HIGH SCHOOL TOTALS	680	33	713	75		656	36	692	72
GRAND TOTAL	2080	116	2196	220		2024	115	2139	207
Change						-2.69%	-0.86%	-2.60%	-5.91%

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.

695 Per Pupil Aid –

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.

780 Medicaid –

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.

3000000 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 2024-2025 School Year with Passed Referendum

BE IT RESOLVED that a school tax be assessed (“Advisory only”) against all taxable property within the District in the amount of \$15,513,486 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) \$8,684,136, Referendum Debt Service Fund (Fund 39) \$5,629,350, and Community Service Fund (Fund 80) \$1,200,000.

Authorize Tax Levy (“Advisory only”) for the 2024-2025 School Year with Failed Referendum

BE IT RESOLVED that a school tax be assessed (“Advisory only”) against all taxable property within the District in the amount of \$14,013,486 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) \$7,184,136, Referendum Debt Service Fund (Fund 39) \$5,629,350, and Community Service Fund (Fund 80) \$1,200,000.

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 2024-2025 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 2025 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 2025 Annual Meeting and Budget Hearing.



Preparing for the Future, One Child at a Time