

2024-25 Budget Addendum

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Profile of School District Leaders

Profile of School District Leaders

Board of Education

James Wood	President
Jessica Karnowski	Vice President
Bill Thiel	Treasurer
Matt Carrico	Clerk
Neal Ninmann	Member
Jason Baumann	Member
John Barnes	Member

Central Office Administrators

Mike Sereno	Superintendent
Beth Sheridan	Assistant Superintendent of Finance & Operations
John Flannery	Assistant Superintendent of Teaching & Learning
Stacy Yearling	Director of Student Services & Special Education
Carly Hertel	Director of Human Resources
Stephanie Calarco	Director of Continuous Improvement
Michele Koper	Director of Instructional Technology
Greg Maroo	Director of Building & Grounds

Building Principals

Jason Schreiber	Meadow View Elementary
Shannon McCaffery	Greenland Elementary
Kelly Higgins-Boldt	Ixonia Elementary
Jennifer Jones	Park Lawn Elementary
Brian Stuckey	Summit Elementary
Krista Werchowski	Nature Hill Intermediate
Jill Marr	Silver Lake Intermediate
Jason Curtis	Oconomowoc High School

Summary Budget Financial
Statements

Oconomowoc Area School District

2024-25 Complete Budget

Budgets: May 2024-25 to Nov 2023-24

Actual	Actual	Actual	Actual	Actual	Actual	May Budget	Nov Budget	May Budget	Budget Comparison	
2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2023-24	2024-25	\$ Change	% Change
April 12, 2024										
ASSETS	25,713,136	26,430,061	29,682,632	29,388,299	31,508,081	29,389,756	31,508,081	31,508,081	-	0.00%
LIABILITIES	3,569,095	2,133,677	4,297,907	2,848,163	2,955,416	2,849,620	2,955,416	2,955,416	-	0.00%
FUND BALANCE AT YEAR END	22,144,042	24,296,383	25,384,725	26,540,136	28,552,665	26,540,136	28,552,665	28,552,665	-	0.00%

Revenues & Other Sources:

Source #	Actual	Actual	Actual	Actual	Actual	May Budget	Nov Budget	May Budget	\$ Change	% Change	
	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25			
From Local Sources:											
Property Taxes	211	44,002,729	47,512,496	48,977,215	50,041,571	47,705,961	49,564,023	44,433,864	48,756,770	4,322,906	9.73%
Property Taxes Chargebacks	212	1,315	1,488	45	1,204	266	482	482	-	(482)	-100.00%
Transportation Contracts	248	11,567	12,004	5,231	8,355	10,654	8,000	8,000	9,000	1,000	12.50%
Sale of Non-capital Equipment	262	38,060	11,774	18,803	38,710	41,081	20,000	20,000	30,000	10,000	50.00%
1:1 Chrombook Insurance Fee	264	72,940	68,660	65,725	71,686	72,736	65,000	64,000	60,000	(4,000)	-6.25%
Gate Receipts	271	125,224	129,995	34,927	115,212	144,958	124,022	124,022	134,000	9,978	8.05%
Community Service Fee (OAC admission)	272	55,215	89,064	1,684	95,655	151,537	134,903	134,903	126,946	(7,957)	-5.90%
Regular Day School Tuition	241	-	-	-	-	-	-	-	-	-	-
Interest on Investments	280	390,264	249,761	16,926	38,370	964,758	473,516	600,000	850,000	250,000	41.67%
Music Instrument Rental	289	15,677	11,895	9,925	10,309	11,390	15,000	15,000	11,000	(4,000)	-26.67%
Gift/Donation/Private Grant (GRN Title award)	291	-	-	-	-	-	-	-	-	-	-
Gift/Donation/Private Grant (OAC)	291	6,408	3,473	1,804	711	1,245	1,000	1,000	1,000	-	0.00%
Student Fees Registration, Textbk, Technology	292	386,195	355,667	347,394	355,635	362,195	337,000	337,000	337,000	-	0.00%
Facility Rentals (NON OAC)	293	89,042	107,562	58,660	27,968	29,145	20,000	20,000	20,000	-	0.00%
Facility Rentals (OAC)	293	3,917	16,523	3,938	18,317	12,370	37,675	37,675	47,475	9,800	26.01%
Parking Fees	294	74,343	57,888	71,056	77,898	80,884	84,000	90,000	110,000	20,000	22.22%
Summer School Fees	295	37,130	9,045	30,063	11,528	11,215	10,000	10,000	10,000	-	0.00%
Club Fees	296	77,272	68,529	42,712	59,448	61,775	55,000	55,000	58,000	3,000	5.45%
Student Fines	297	78	177	8,728	318	272	-	-	-	-	-
Student Fees - Athletics	298	152,820	117,243	148,620	154,599	158,814	160,000	160,000	162,000	2,000	1.25%
Miscellaneous (OAC)	299	21,783	23,202	2,010	30,008	56,118	66,191	66,191	67,850	1,659	2.51%
Miscellaneous - AASA											
Miscellaneous	299	672	653	6,258	802	468	895	301	1,755	1,454	483.06%
From Other School Districts:											
Open Enrollment Tuition	345	1,511,659	1,742,957	2,295,528	2,331,888	2,494,839	2,539,000	2,800,000	3,050,000	250,000	8.93%
From State Sources:											
Transportation Aid	612	143,564	144,908	146,517	176,179	151,498	130,000	130,000	126,000	(4,000)	-3.08%
Library Aid	613	233,336	285,784	257,944	274,529	351,433	275,000	275,000	350,000	75,000	27.27%
Social Worker Grant/Supplemental Per Pupil Aid	619	-	62,169	64,048	94,258	136,001	7,800	10,000	33,000	23,000	230.00%
Equalization Aid/Special Adjustment Aid	621	12,528,765	10,639,035	10,586,772	9,411,581	11,205,738	10,018,453	15,652,455	13,304,587	(2,347,868)	-15.00%
Computer Exemption Aid	691	99,827	99,827	99,827	99,827	99,827	99,827	99,827	99,827	-	0.00%
Personal Property Exemption Aid	691	114,892	114,770	114,648	114,770	114,770	114,770	114,770	114,770	-	0.00%
From State Sources - Grants											
Special Project Grant / AODA Grant (395) (388)	699	-	20,714	12,429	17,576	19,410	25,000	25,000	25,000	-	0.00%
Special Project Grant / Educator Effect. (583)	630	33,452	41,680	37,555	38,800	38,320	38,000	38,000	35,000	(3,000)	-7.89%
Special Project Grant / Career&Tech Ed (577)	630	22,000	48,545	72,586	94,520	99,467	100,000	150,000	150,000	-	0.00%
Peer to Peer Suicide Grant (246)	630	-	-	-	-	1,000	-	-	-	-	-
Mental Health Grant (297)	630	-	-	-	-	28,350	8,000	150,000	150,000	-	0.00%
1:1 Personal Electronic Computing Grant (296)	630	58,250	-	-	-	-	-	-	-	-	-
WCTC Career Prep Grant (000)	630	1,355	-	-	-	-	-	-	-	-	-
Reading Assessment (522)	630	13,715	11,870	11,278	11,324	11,894	10,000	10,000	10,000	-	0.00%
Robotics Lead Participation Grant (575)	630	2,126	-	-	-	-	-	-	-	-	-
Digital Mapping Grant (760)	630	-	-	-	-	16,031	-	16,031	-	(16,031)	-100.00%
Payment in Lieu of Taxes (PILT DNR)	660	13,287	16,240	17,749	17,063	17,507	15,000	15,000	15,000	-	0.00%
WCTC ECO grant (000)	699	-	-	-	10,066	-	-	-	-	-	-
School Safety Initiative (no project code)/PLTW training	699	123,950	36,050	1,515	-	-	-	-	-	-	-

From Federal Sources:

Title 1.A (141) Basic Grant	751	299,197	327,204	304,549	410,719	230,581	205,000	222,121	222,121	-	0.00%
Title 1.D (149): OASD Fiscal Agent for ODTG	751	73,247	92,506	127,998							
Title 2.A (365) Teacher/Principal Training	730	83,831	81,290	102,440	78,651	81,778	70,000	84,925	79,300	(5,625)	-6.62%
Title 2.D (328) Educational Technology	730										
SPED Flow Through (341) - disproportionality funds	730					104,702	130,865	130,865	165,865	35,000	26.75%
Cares ACT (160)	730		256,958		2,379						
ESSER II (163)	730				307,892	1,356,013	190,073	421,059	-	(421,059)	-100.00%
ESSER III (165)	730				-	4,000	3,106,289	2,506,289	600,000	(1,906,289)	-76.06%
ARP Homeless (173)	730					4,710					
Title 3.A (371) - CESA Fiscal Agent	517	10,759	10,860	9,162	10,529	11,056	10,537	14,039	14,039	-	0.00%
School Health Svcs Nurse Grant (761)	517					27,004					
Title 4.A (381) SSAE Student Sprrt/Academic Enrich	730	8,699	10,783	36,324	10,533	20,027	30,390	43,240	28,400	(14,840)	-34.32%
Youth Apprenticeship via CESA (866)	699	17,593	31,138		34,444	46,003	30,000	50,000	60,000	10,000	20.00%
Medicaid reimbursements, FEMA, other State grants	780	133,451	199,470	190,653	1,121,615	754,894	159,000	159,000	150,000	(9,000)	-5.66%
Misc State Revenue	619/695	3,620,544	4,080,258	3,987,508	3,899,210	3,808,686	3,786,941	3,757,686	3,591,280	(166,406)	-4.43%
Perkins Grant / Vocational [713] (Pro 401 Perkins)	713	28,007	30,614	25,896	26,026	27,923	25,020	30,138	25,569	(4,569)	-15.16%
Tech Prep via WCTC (# 407)	775		-								
Facet Grant (504) [792]	792										
School Climate Transformation Grant	799	1,500	1,500	3,580	3,478						

From Misc. Sources:

Refund of Prior Disbursements	972/969		205,835								
Other Sources Land Sale Proceeds	860	115,478	84,264								
Other Sources Sale of Assets	860										
Insurance Claims - Hail Damage (602)	860					1,779,172			560,000	560,000	
Premium on CashFlow Borrowing	968										
E-Rate, Pcard, Vendor Rebates	971	134,138	165,701	92,412	292,531	164,374	110,000	110,000	242,701	132,701	120.64%
Non-aidable Refunds	972	44						-		-	
Proceeds on Capital Leases (Truck/Van Fleet)	871				1,239,796	220,560	420,320	380,555	1,089,345	708,790	186.25%
Proceeds on Subscription Based IT agreements	876					503,931					
Proceeds on Operating Leases (Truck/Van Fleet)	878	384,179	273,265	571,768	1,570,889	487,867	1,012,008	653,562	265,400	(388,162)	-59.39%
Miscellaneous	990										
Carryover Account / Temp Rev Acct	290		-	-	-	-	-	-	-	-	
Total Revenues & Other Sources		65,373,496	67,706,332	69,279,367	72,859,378	74,297,209	73,844,000	74,227,000	75,350,000	1,123,000	1.51%

Oconomowoc Area School District

2024-25 Complete Budget

Budget Comparison

May 24-25 to Nov 23-24

General Fund Expenditures		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25	Budget Comparison	
		Actual	Actual	Actual	Actual	Actual	May Budget	Nov Budget	May Budget	Change	% Change
110	Undifferentiated Curriculum (K-6 Instruction)										
100	Employee Salaries	8,442,509	8,811,310	9,215,660	9,173,944	9,329,698	9,488,105	9,278,376	9,402,207	123,831	1.33%
200	Employee Benefits	3,110,434	3,210,624	3,343,261	3,429,865	3,476,844	3,778,394	3,663,700	3,840,544	176,844	4.83%
300	Purchased Services	295,544	429,666	467,134	127,608	165,334	303,423	77,768	337,108	259,340	333.48%
400	Supplies	168,524	237,646	531,230	301,021	309,742	285,085	232,948	262,629	29,681	12.74%
500	Equipment	42,156	48,819	42,186	81,589	136,388	142,012	142,012	139,500	(2,512)	-1.77%
900	Dues And Fees	1,193	592	18,412	10,899	7,074	22,000	25,000	23,000	(2,000)	-8.00%
	Sub-Total	12,060,360	12,738,657	13,617,883	13,124,925	13,425,080	14,019,019	13,419,805	14,004,989	585,184	4.36%
120	Regular Curriculum (Art, English, Foreign Languages, Math, Science, Social Studies)										
100	Employee Salaries	8,845,747	9,082,113	9,033,847	9,179,914	9,125,268	9,875,744	10,016,078	10,224,837	208,759	2.08%
200	Employee Benefits	2,975,834	3,058,547	2,949,803	3,068,643	3,148,637	3,616,922	3,594,318	3,748,616	154,298	4.29%
300	Purchased Services	4,764	4,527	3,914	5,141	4,423	23,422	31,020	23,650	(7,370)	-23.76%
400	Supplies	368,180	382,975	515,319	517,791	477,162	961,115	1,270,390	585,278	(685,112)	-53.93%
500	Equipment	16,254	5,617	12,388	6,471	6,819	9,400	9,400	9,400	-	0.00%
900	Dues And Fees	7,674	10,689	16,580	10,962	3,710	12,850	12,850	12,850	-	0.00%
	Sub-Total	12,218,453	12,544,467	12,531,851	12,788,922	12,766,019	14,499,453	14,934,056	14,604,631	(329,425)	-2.21%
130	Vocational Curriculum (Business Education, Family & Consumer Education)										
100	Employee Salaries	895,050	1,030,926	1,049,537	1,163,368	1,184,958	1,331,657	1,312,615	1,317,249	4,634	0.35%
200	Employee Benefits	309,370	370,163	382,459	401,561	418,660	533,077	520,171	535,254	15,083	2.90%
300	Purchased Services	-	-	-	-	184	7,000	7,000	5,000	(2,000)	-28.57%
400	Supplies	141,136	85,588	109,005	184,176	116,447	108,400	146,400	107,775	(38,625)	-26.38%
500	Equipment	93,551	5,709	41,778	20,739	48,179	52,494	76,912	75,000	(1,912)	-2.49%
900	Dues And Fees	5,244	-	-	-	5,050	3,000	3,000	15,000	12,000	400.00%
	Sub-Total	1,444,351	1,492,386	1,582,779	1,769,844	1,773,478	2,035,628	2,066,098	2,055,278	(10,821)	-0.52%
140	Physical Curriculum (Health, Physical Education)										
100	Employee Salaries	1,130,242	1,130,855	1,066,051	1,036,011	1,156,727	1,147,405	1,162,075	1,112,305	(49,770)	-4.28%
200	Employee Benefits	378,700	401,110	386,975	380,482	403,272	415,950	428,009	437,200	9,191	2.15%
300	Purchased Services	-	-	-	-	-	-	-	8,000	8,000	
400	Supplies	18,212	24,602	11,642	20,116	14,802	45,950	37,950	32,203	(5,747)	-15.14%
500	Equipment	2,335	2,487	2,026	1,328	1,404	1,400	1,400	1,350	(50)	-3.57%
	Sub-Total	1,529,489	1,559,055	1,466,694	1,437,937	1,576,206	1,610,705	1,629,434	1,591,058	(38,377)	-2.36%
160	Co-Curricular Activities (Athletics, Drama, Forensics, Etc.)										
100	Employee Salaries	665,195	619,078	766,328	897,294	946,629	1,015,951	1,023,034	967,617	(55,417)	-5.42%
200	Employee Benefits	121,125	134,951	200,278	234,127	308,551	349,886	346,980	275,755	(71,225)	-20.53%
300	Purchased Services	135,554	113,824	108,680	237,923	326,144	427,001	427,084	421,640	(5,444)	-1.27%
400	Supplies	180,891	204,451	189,942	180,443	196,853	136,086	142,971	127,589	(15,382)	-10.76%

Oconomowoc Area School District

2024-25 Complete Budget

*Budget Comparison
May 24-25 to Nov 23-24*

General Fund Expenditures		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25	Budget Comparison	
		Actual	Actual	Actual	Actual	Actual	May Budget	Nov Budget	May Budget	Change	% Change
500	Equipment	39,512	36,997	10,200	14,099	30,741	4,480	4,480	4,480	-	0.00%
900	Dues And Fees	41,840	19,240	39,890	49,263	60,435	73,563	73,563	78,792	5,229	7.11%
Sub-Total		1,184,117	1,128,542	1,315,317	1,613,150	1,869,352	2,006,967	2,018,112	1,875,873	(142,239)	-7.05%
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170	Gifted & Talented & Alternative Ed. Programs										
100	Employee Salaries	235,949	251,010	334,435	404,676	411,395	438,358	438,456	417,860	(20,596)	-4.70%
200	Employee Benefits	76,243	68,752	82,147	101,743	116,119	130,070	137,175	140,119	2,944	2.15%
300	Purchased Services	6,691	5,853	773	1,207	2,359	8,070	16,670	8,970	(7,700)	-46.19%
400	Supplies	20,509	20,802	18,727	16,194	21,967	19,575	19,575	19,516	(60)	-0.30%
500	Equipment	-	-	-	-	-	1,000	1,000	1,000	-	0.00%
900	Dues And Fees	13,467	13,942	14,995	16,355	15,495	16,400	16,400	16,400	-	0.00%
Sub-Total		352,860	360,359	451,077	540,174	567,335	613,473	629,275	603,864	(25,411)	-4.04%
Instruction Total		28,789,629	29,823,465	30,965,601	31,274,953	31,977,470	34,785,244	34,696,781	34,735,692	38,912	0.11%
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210	Student Services (Guidance, Etc.)										
100	Employee Salaries	1,230,857	1,303,150	1,497,124	1,423,612	1,491,692	1,567,807	1,591,329	1,645,213	53,885	3.39%
200	Employee Benefits	371,192	394,240	430,967	451,763	475,723	528,389	523,635	549,659	26,024	4.97%
300	Purchased Services	56,569	123,207	99,887	82,354	86,432	84,350	84,350	77,874	(6,476)	-7.68%
400	Supplies	48,439	60,935	56,804	95,455	159,018	50,075	49,575	50,436	861	1.74%
500	Equipment	1,492	24,726	-	11,686	5,002	5,300	5,300	5,300	-	0.00%
900	Dues And Fees	-	-	-	279	530	300	300	-	(300)	-100.00%
Sub-Total		1,708,549	1,906,257	2,084,782	2,065,149	2,218,396	2,236,221	2,254,488	2,328,482	73,994	3.28%
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220	Instructional Services (Curriculum, Staff Development, Libraries)										
100	Employee Salaries	736,524	1,024,066	970,072	1,110,660	1,273,743	1,303,131	1,253,874	1,235,240	(18,634)	-1.49%
200	Employee Benefits	205,741	288,097	358,042	377,253	326,273	367,731	377,465	393,956	16,491	4.37%
300	Purchased Services	561,846	967,848	1,240,295	1,097,450	851,336	1,166,480	1,101,250	1,202,073	100,824	9.16%
400	Supplies	322,476	206,660	102,650	147,617	199,572	146,126	183,997	191,829	7,832	4.26%
500	Equipment	394,487	55,156	52,171	718,977	378,236	470,383	393,870	405,460	11,590	2.94%
900	Dues And Fees	63,195	62,113	51,978	32,520	40,572	94,122	58,543	62,986	4,443	7.59%
Sub-Total		2,284,271	2,603,940	2,775,208	3,484,476	3,069,732	3,547,974	3,368,999	3,491,544	122,545	3.64%
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230	District Administration										
100	Employee Salaries	379,592	425,779	441,070	391,495	414,952	435,199	435,199	455,361	20,162	4.63%
200	Employee Benefits	125,590	159,149	152,130	124,246	127,572	138,924	138,227	145,141	6,914	5.00%
300	Purchased Services	342,049	212,873	213,788	210,558	208,974	344,400	339,100	321,200	(17,900)	-5.28%
400	Supplies	33,641	32,325	32,332	51,714	20,719	34,400	39,700	47,400	7,700	19.40%
500	Equipment	-	352	-	1,157	574	-	-	-	-	-
900	Dues And Fees	31,866	35,843	13,025	33,581	33,541	36,700	36,700	26,900	(9,800)	-26.70%
Sub-Total		912,738	866,322	852,345	812,751	806,332	989,622	988,925	996,002	7,076	0.72%

Oconomowoc Area School District

2024-25 Complete Budget

Budget Comparison

May 24-25 to Nov 23-24

General Fund Expenditures		2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25	Budget Comparison	
		Actual	Actual	Actual	Actual	Actual	May Budget	Nov Budget	May Budget	Change	% Change
240	School Administration (Principals' Office)										
100	Employee Salaries	2,166,450	2,262,492	2,392,556	2,369,625	2,442,283	2,542,368	2,514,717	2,668,884	154,166	6.13%
200	Employee Benefits	839,360	844,626	837,080	783,215	897,775	997,097	985,925	987,088	1,163	0.12%
300	Purchased Services	18,201	21,726	30,896	15,767	18,379	17,575	17,815	15,398	(2,417)	-13.57%
400	Supplies	150,131	107,459	104,275	95,915	136,469	69,713	69,313	57,600	(11,713)	-16.90%
500	Equipment	70,244	10,199	6,695	-	585	6,740	6,500	6,750	250	3.85%
600	Leases						2,005	2,005	600	(1,405)	-70.07%
900	Dues And Fees	4,450	2,442	(170)	79	1,012	250	250	100	(150)	-60.00%
	Sub-Total	3,248,837	3,248,943	3,371,332	3,264,601	3,496,503	3,635,748	3,596,525	3,736,419	139,894	3.89%
250	Business Services (Accounting, Transportation, Buildings & Grounds)										
100	Employee Salaries	2,483,334	2,605,832	2,641,991	3,195,893	2,746,633	2,942,888	2,909,837	3,025,798	115,961	3.99%
200	Employee Benefits	981,515	1,150,762	1,130,106	1,249,329	1,308,226	1,339,120	1,364,186	1,213,291	(150,895)	-11.06%
300	Purchased Services	5,713,343	4,707,507	4,771,231	5,916,106	5,316,353	4,487,977	4,482,508	4,371,948	(110,560)	-2.47%
400	Supplies	618,164	611,491	663,300	567,607	536,087	530,215	530,215	516,215	(14,000)	-2.64%
500	Equipment	643,949	268,067	264,678	288,714	391,490	242,000	242,000	304,000	62,000	25.62%
900	Dues And Fees (included site carryover)	93,860	99,619	52,155	63,985	90,237	123,000	116,000	101,500	(14,500)	-12.50%
	Sub-Total	10,534,164	9,443,279	9,523,460	11,281,633	10,389,026	9,665,200	9,644,746	9,532,752	(111,994)	-1.16%
260	Central Services (Telephone, Technology)										
100	Employee Salaries	719,548	413,984	406,737	391,221	452,548	525,796	507,580	553,894	46,313	9.12%
200	Employee Benefits	352,681	178,308	198,999	118,861	181,667	198,548	195,643	204,092	8,449	4.32%
300	Purchased Services	68,066	80,633	60,654	97,176	111,763	102,399	103,099	93,000	(10,099)	-9.80%
400	Supplies	66,704	58,892	37,956	67,067	55,185	93,000	93,000	91,680	(1,320)	-1.42%
500	Equipment	-	-	-	-	-	-	-	-	-	
900	Dues And Fees	27,221	30,013	29,088	29,084	32,334	36,500	36,500	36,500	-	0.00%
	Sub-Total	1,234,220	761,830	733,433	703,409	833,497	956,243	935,822	979,166	43,343	4.63%
270	District Insurance (Property, Liability, Workers Compensation)										
700	Insurance	383,703	445,281	721,367	381,925	391,196	562,000	562,000	541,000	(21,000)	-3.74%
280	Debt Service (Interest on Short Term Borrowing, Leases)										
600	Interest Expense, Leases	515,198	528,646	570,108	1,924,953	1,457,585	1,144,963	1,276,035	1,162,194	(113,840)	-8.92%
290	Other Support Services/Early Retirement										
200	Retiree Cash in Lieu of Benefits	403,222	393,838	456,143	473,306	681,475	720,000	720,000	649,000	(71,000)	-9.86%
200	Retiree Health, Dental, Life Benefits	777,417	618,354	1,006,495	108,753	101,587	145,500	145,500	115,000	(30,500)	-20.96%
100	Employee Salaries		259,902	297,377	296,438	306,198	339,576	339,852	359,402	19,550	5.75%
200	Employee Benefits		121,993	96,917	98,744	95,584	113,798	104,765	111,554	6,789	6.48%

Oconomowoc Area School District

2024-25 Complete Budget

*Budget Comparison
May 24-25 to Nov 23-24*

General Fund Expenditures	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25	Budget Comparison	
	Actual	Actual	Actual	Actual	Actual	May Budget	Nov Budget	May Budget	Change	% Change
300 Purchased Services	388,116	430,312	271,751	283,748	364,705	289,902	282,046	257,750	(24,296)	-8.61%
400 Supplies	96,517	98,564	105,546	78,393	89,905	66,405	66,300	66,875	575	0.87%
500 Equipment	62,214	27,333	18,018	92,569	73,607	8,500	8,500	48,000	39,500	464.71%
900 Other Support Services-Dues and Fees	6,375	11,056	16,063	21,304	34,935	37,500	37,500	37,519	19	0.05%
Sub-Total	1,733,860	1,961,353	2,268,309	1,453,255	1,747,996	1,721,181	1,704,463	1,645,100	(59,363)	-3.48%
Support Total	22,555,540	21,765,852	22,900,345	25,372,151	24,410,263	24,459,152	24,332,004	24,412,659	80,655	0.33%
390 Oconomowoc Arts Center										
100 Employee Salaries	129,209	129,664	-	-	-	-	-	-		
200 Employee Benefits	42,471	44,632	-	-	-	-	-	-		
300 Purchased Services	62,972	81,321	-	-	-	-	-	-		
400 Supplies	4,663	9,198	-	-	-	-	-	-		
500 Equipment	3,061	4,120	-	-	-	-	-	-		
900 Dues And Fees	19,053	17,259	-	-	-	-	-	-		
Sub-Total	261,429	286,193	-	-	-	-	-	-		
410 Non-Program Transactions (Transfers to Other Funds)										
800 Special Education Transfer	5,638,540	6,123,971	5,821,545	5,842,853	6,023,499	6,657,670	6,756,797	7,041,794	284,997	4.22%
800 To Fund 46 Capital Improvement Trust	1,500,000	1,000,000	3,000,000	1,555,000	496,807	-	-	-	-	
800 To Fund 39 Referendum Debt										
800 To Fund 38 WRS Loan Payment	804,058	2,156,487	495,840	495,090	1,910,090	496,083	-	-	-	
430 Non-Program Transactions (Open Enrollment Payments)										
300 Inter-District Payments	4,155,874	4,565,119	4,911,882	6,204,089	6,941,493	7,425,851	8,421,418	9,139,855	718,437	8.53%
900 Dues And Fees										
969 Prior Year Adjustment				903,597	295,034					
970 State Adjustment to Aids/Chargebacks	87,998	46,988	95,813	56,234	230,022	20,000	20,000	20,000	-	0.00%
Sub-Total	4,243,872	4,612,106	5,007,694	7,163,920	7,466,550	7,445,851	8,441,418	9,159,855	718,437	8.51%
Non-Program Total	12,186,471	13,892,564	14,325,079	15,056,863	15,896,947	14,599,604	15,198,215	16,201,649	1,003,434	6.60%
General Fund Total	63,793,068	65,768,076	68,191,024	71,703,968	72,284,679	73,844,000	74,227,000	75,350,000	1,123,000	1.51%

Oconomowoc Area School District

2024-25 Complete Budget

All Other Funds:	Budget Comparison										
										May 2024-25 to	
	Actual	Actual	Actual	Actual	Actual	May Budget	Nov Budget	May Budget	November 2023-24		
FUND 27 - SPECIAL EDUCATION	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25	Change	Percent	
Transit of Aids - EEN Tuition Programs	10,763	16,401	18,816	28,300	34,285	25,000	25,000	25,000	-	0.00%	
EEN Aid	1,804,071	1,901,774	2,240,021	2,388,587	2,646,448	3,185,000	2,889,000	3,050,850	161,850	5.60%	
SPEED Transition Grant Aid (source 697)	21,000										
High Cost Aid (625 source)	93,075	32,270	26,698	84,475	82,017	50,000	50,000	30,000	(20,000)	-40.00%	
Grant Revenue (347)	21,906	26,923	20,330	42,319	32,996	29,317	29,369	25,369	(4,000)	-13.62%	
Grant Revenue (341)	949,970	1,227,231	1,090,261	1,059,170	944,981	1,228,933	1,451,514	1,452,114	600	0.04%	
Medicaid SBS	351,645	272,755	440,195	420,342	342,131	300,000	300,000	300,000	-	0.00%	
10 Fund Transfer In	5,638,540	6,123,971	5,821,545	5,842,853	6,023,499	6,657,670	6,756,797	7,041,794	284,997	4.22%	
Total Revenues	8,890,972	9,601,325	9,657,865	9,866,047	10,106,357	11,475,920	11,501,680	11,925,127	423,447	3.68%	
Total Expenditures	8,890,972	9,601,325	9,657,865	9,866,047	10,106,357	11,475,920	11,501,680	11,925,127	423,447	3.68%	

FUND 39 - DEBT SERVICE - Referendum Approved Debt	Budget Comparison										
										May 2024-25 to	
	Actual	Actual	Actual	Actual	Actual	May Budget	Nov Budget	May Budget	November 2023-24		
FUND 39 - DEBT SERVICE - Referendum Approved Debt	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25	Change	Percent	
ASSETS	1,887,783	2,609,562	3,505,267	3,505,267	4,446,794	13,823,692	14,045,538	8,404,762	(5,640,776)	-40.16%	
LIABILITIES											
FUND BALANCE - End of Year	1,887,783	2,609,562	3,505,267	4,446,794	14,045,538	14,745,811	8,404,762	9,565,875	1,161,113	13.81%	
Revenues:											
Property Taxes	7,729,509	8,003,510	8,539,610	8,255,354	16,703,570	8,257,587	11,211,438	11,213,219	1,780	0.02%	
Interest Income	40,723	25,103	1,278	5,207	193,688	-	-	-	-		
Proceeds from Issuing Refinancing Bonds											
Premium on Referendum/Refinancing Bonds							846,746		(846,746)	-100.00%	
Other Revenue/Transfer -Debt Service and General Fund					28,158						
Total Revenues	7,770,232	8,028,613	8,540,888	8,260,561	16,925,416	8,257,587	12,058,184	11,213,219	(844,966)	-7.01%	
Expenditures:											
Long Term Bond Principal (Normal Payments + Refinancing)	4,715,000	4,585,000	5,030,000	4,915,000	5,050,000	5,195,000	15,135,000	7,185,000	(7,950,000)	-52.53%	
Long Term Bond Interest	2,836,568	2,721,835	2,615,185	2,404,034	2,276,672	2,140,469	2,408,960	2,867,106	458,146	19.02%	
Other Debt Payments						-	155,000		(155,000)	-100.00%	
Total Expenditures	7,551,568	7,306,835	7,645,185	7,319,034	7,326,672	7,335,469	17,698,960	10,052,106	(7,646,854)	-43.21%	
<i>Total Referendum Approved Debt Obligation, End of Year</i>	<i>83,420,000</i>	<i>78,835,000</i>	<i>73,805,000</i>	<i>68,890,000</i>	<i>63,840,000</i>	<i>58,645,000</i>	<i>63,705,000</i>	<i>81,670,000</i>			

In 2022-23, an additional debt service levy of approximately \$9M was approved by the Board. These fund were used for early repayment of callable maturities on existing debt in September 2023. The payoff of these maturities resulted in approximately \$860,000 in interest savings, reduced the overall outstanding debt balance, and allowed the district to borrow for the 2023 referendum using a shorter amortization period for new debt. By borrowing funds for fewer years, the district incurred less interest expense than initially projected for the new debt associated with the 2023 referendum. Total Referendum Debt shown for June 30, 2025 includes \$38,650,000 for the 2023 referendum.

	Actual	Actual	Actual	Actual	Actual	May Budget	Nov Budget	May Budget	Budget Comparison	
FUND 38 - DEBT SERVICE - Non-Referendum Debt	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25	Change	Percent
ASSETS	68,411	38,078	32,765	32,765	27,328	21,320	1,437,766	-	(1,437,766)	-100.00%
LIABILITIES										
FUND BALANCE - End of Year	68,411	38,078	32,765	27,328	1,437,765	14,765	-	-		
Revenues:										
Property Taxes										
Bond/Note Premium										
Note Proceeds										
Long Term Bond Proceeds										
Transfer In From Other Fund (Gen'l Fund - Clark & OMS Land Proc)	308,480	1,660,146								
Transfer In From Other Fund (From Gen'l Fund - For WRS)	495,578	496,340	495,840	495,090	1,910,090	496,083	-	-		
Transfer In From Other Fund										
Total Revenues	804,058	2,156,486	495,840	495,090	1,910,090	496,083	-	-		
Expenditures:										
Long Term Bond Principal (refi St Trust and Land Note)	255,000	1,635,000	-	-	-	-	-	-		
Long Term Bond Interest	56,668	50,293	-	-	-	-	-	-		
Long Term Bond Debt Retirement - Other costs										
Long Term Bond Principal (WRS) (Normal & Refinancing)	405,000	415,000	425,000	435,000	445,000	460,000	1,420,000	-	(1,420,000)	-100.00%
Long Term Bond Interest (WRS)	94,628	86,528	76,153	65,528	54,653	42,638	17,766	-	(17,766)	-100.00%
Other Debt Payments										
Total Expenditures	811,295	2,186,820	501,153	500,528	499,653	502,638	1,437,766	-	(1,437,766)	-100.00%
Total Non-Referendum Approved Debt Obligation, End of Yea	4,775,000	2,725,000	2,300,000	1,865,000	1,420,000	960,000	-	-		

In 2022-23, the Board approved the early repayment of Fund 38 debt. The district transferred funds from Fund 10 to pay off the outstanding debt obligations. The actual payment occurred in July 2023, saving approximately \$87,000 of interest expense and providing \$500,000 of budget reallocation flexibility in each of the next three year's Fund 10 budgets.

	Actual	Actual	Actual	Actual	Actual	May Budget	Nov Budget	May Budget
FUND 46 - Long-Term Capital Improvement Trust	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25
Revenues:								
Transfer In From Other Fund (Gen'l Fund)	1,500,000	1,000,000	3,000,000	1,555,000	496,807			
Interest Income	74,824	107,915	9,295	3,209	248,140			
Total Revenues	1,574,824	1,107,915	3,009,295	1,558,209	744,947			
Total Expenditures				50,653	-			
Fund Balance, End of Year	4,558,642	5,666,557	8,675,851	10,183,407	10,928,355		10,928,355	10,928,355

	Actual	Actual	Actual	Actual	Actual	May Budget	Nov Budget	May Budget
FUND 49 - Capital Projects (Referendum)	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24	2023-24	2024-25
Revenues:								
Long-term Bond dated 12/29/2016								
Long-term Bond dated 5/15/2017								
Long-term Bond dated 4/20/2018								
Long-term Bond dated 9/06/2023							15,000,000	23,650,000
Interest Income/Rebates/Refunds	467,084	184,793	303	178	1,350			
Total Revenues	467,084	184,793	303				15,000,000	23,650,000
Construction Expenditures & Land Purchase	28,608,558	6,945,606	139,563	338,779	105,258			
Fund Balance, End of Year	7,332,282	571,468	432,209	93,608	(10,300) *		14,989,700	38,639,700

*Expenditures related to 2023 referendum projects prior to borrowing funds.

FUND 50 - FOOD SERVICE	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	May Budget 2023-24	Nov Budget 2023-24	May Budget 2024-25	Budget Comparison Change Percent	
Total Revenues	1,955,374	1,675,202	2,212,409	3,031,417	2,397,902	2,265,613	2,265,613	2,323,152	57,539	2.54%
Total Expenditures	1,850,087	1,652,454	1,810,178	2,368,751	2,598,113	2,224,998	2,436,515	2,406,855	(29,660)	-1.22%
<i>Fund Balance, End of Year</i>	<i>714,312</i>	<i>737,060</i>	<i>1,139,292</i>	<i>1,801,958</i>	<i>1,601,747</i>	<i>1,885,157</i>	<i>1,430,845</i>	<i>1,347,142</i>		

FUND 73 - EMPLOYEE BENEFIT TRUST FUND	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	May Budget 2023-24	Nov Budget 2023-24	May Budget 2024-25	Budget Comparison Change Percent	
Total Revenues		749,587	822,382	1,698	31,111	-	-	-		
Total Expenditures		78,009	238,745	194,718	192,445	300,000	300,000	300,000	-	0.00%
<i>Fund Balance, End of Year</i>		<i>671,578</i>	<i>1,255,215</i>	<i>1,062,195</i>	<i>900,862</i>	<i>462,195</i>	<i>600,862</i>	<i>300,862</i>		

FUND 80 - COMMUNITY SERVICE	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	May Budget 2023-24	Nov Budget 2023-24	May Budget 2024-25	Budget Comparison Change Percent	
Total Revenues -Property Tax Levy	606,872	562,000	587,022	578,300	588,270	1,090,352	929,035	929,035	-	0.00%
Total Expenditures	606,872	562,000	587,022	578,300	588,270	1,090,352	929,035	929,035	-	0.00%

Property Tax Levy Summary:									Levy Change: November 2023-24 to November 2022-23	
Summary of Tax Revenue for All Funds:	Actual 2018-19	Actual 2019-20	Actual 2020-21	Actual 2021-22	Actual 2022-23	May Budget 2023-24	Nov Budget 2023-24	May Budget 2024-25	\$ Change	Percent
General Fund	44,004,044	47,513,984	48,977,260	50,042,775	47,706,227	49,564,505	44,434,346	48,756,770	\$4,322,424	9.73%
Debt Service Fund 39	7,729,509	8,003,510	8,539,610	8,255,354	16,703,570	8,257,587	11,211,438	11,213,219	\$1,780	0.02%
Community Service Fund 80	562,000	562,000	562,000	562,000	562,000	1,090,352	929,035	929,035	\$0	0.00%
Total Levy	52,295,553	56,079,494	58,078,870	58,860,129	64,971,797	58,912,444	56,574,819	60,899,024	\$4,324,204	7.64%
Equalized Tax Base	5,610,130,604	6,050,429,941	6,458,758,510	6,902,210,204	7,870,914,140	8,107,041,564	9,295,942,261	9,667,779,951	371,837,690	4.00%
Equalized Tax Rate Per \$1000	9.32163	9.26868	8.99227	8.52772	8.25467	7.26682	6.08597	6.29917	\$0.21	3.50%

**Skyward Financial System Detailed
Budget Report – All Funds**

FD	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd Obj Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
R	Revenue						
10 211	47,705,961	47,705,961.00	44,433,864	27,451,247.41	48,756,770.00	4,322,906.00	9.73%
10 212	266	265.98	482	0.00	0.00	-482.00	-100.00%
10 248	7,000	10,654.25	8,000	9,435.86	9,000.00	1,000.00	12.50%
10 262	20,000	41,080.77	20,000	55,684.14	30,000.00	10,000.00	50.00%
10 264	64,000	72,736.36	64,000	64,008.65	60,000.00	-4,000.00	-6.25%
10 271	122,000	144,958.39	124,022	140,535.32	134,000.00	9,978.00	8.05%
10 272	133,816	151,537.00	134,903	112,782.00	126,946.00	-7,957.00	-5.90%
10 280	247,000	964,758.39	600,000	897,772.82	850,000.00	250,000.00	41.67%
10 289	15,000	11,390.00	15,000	11,920.00	11,000.00	-4,000.00	-26.67%
10 290	91,248	0.00	301	0.00	1,755.00	1,454.00	483.06%
10 291	3,000	1,245.00	1,000	27,102.00	1,000.00	0.00	0.00%
10 292	337,000	362,195.39	337,000	332,643.55	337,000.00	0.00	0.00%
10 293	71,650	41,515.06	57,675	84,233.77	67,475.00	9,800.00	16.99%
10 294	73,000	80,884.16	90,000	96,275.28	110,000.00	20,000.00	22.22%
10 295	10,000	11,215.00	10,000	11.00	10,000.00	0.00	0.00%
10 296	55,000	61,775.25	55,000	61,769.00	58,000.00	3,000.00	5.45%
10 297	0	271.68	0	135.00	0.00	0.00	0.00%
10 298	153,000	158,813.50	160,000	171,856.22	162,000.00	2,000.00	1.25%
10 299	65,670	56,585.50	66,191	56,742.59	67,850.00	1,659.00	2.51%
10 345	2,467,200	2,494,839.00	2,800,000	0.00	3,050,000.00	250,000.00	8.93%
10 517	10,300	38,060.65	14,039	0.00	14,039.00	0.00	0.00%
10 611	0	0.00	0	982.67	0.00	0.00	0.00%
10 612	130,000	151,498.39	130,000	119,470.00	126,000.00	-4,000.00	-3.08%
10 613	250,000	351,433.00	275,000	0.00	350,000.00	75,000.00	27.27%
10 619	25,000	136,000.57	10,000	0.00	33,000.00	23,000.00	230.00%
10 621	11,205,738	11,254,692.00	15,652,455	10,174,096.00	13,304,587.00	-2,347,868.00	-15.00%
10 623	0	-48,954.00	0	0.00	0.00	0.00	0.00%
10 630	174,800	195,061.54	389,031	27,379.57	370,000.00	-19,031.00	-4.89%
10 660	12,000	17,507.42	15,000	11,223.79	15,000.00	0.00	0.00%
10 691	214,597	214,596.83	214,597	0.00	214,597.00	0.00	0.00%
10 695	3,809,082	3,808,686.00	3,757,686	3,758,230.00	3,591,280.00	-166,406.00	-4.43%
10 699	30,000	65,412.65	50,000	0.00	60,000.00	10,000.00	20.00%
10 713	25,020	27,923.00	30,138	15,831.60	25,569.00	-4,569.00	-15.16%
10 730	2,618,822	1,571,229.80	3,186,378	2,283,606.69	873,565.00	-2,312,813.00	-72.58%
10 751	249,000	230,581.09	222,121	94,553.34	222,121.00	0.00	0.00%
10 780	641,000	754,894.36	159,000	0.00	150,000.00	-9,000.00	-5.66%
10 799	0	0.00	0	-278.69	0.00	0.00	0.00%
10 860	0	1,779,172.08	0	243,025.14	560,000.00	560,000.00	0.00%

FD		2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
R	Revenue							
10	871	237,128	220,560.15	380,555	380,555.60	1,089,345.00	708,790.00	186.25%
10	876	0	503,931.40	0	0.00	0.00	0.00	0.00%
10	878	434,702	487,866.57	653,562	653,562.12	265,400.00	-388,162.00	-59.39%
10	970	0	0.00	0	21,956.38	0.00	0.00	0.00%
10	971	110,000	164,373.58	110,000	157,462.47	242,701.00	132,701.00	120.64%
10	---	71,819,000	74,297,208.76	74,227,000	47,515,811.29	75,350,000.00	1,123,000.00	1.51%

FD		2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd	Obj Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Expense							
10	111 TEACHERS REG CONTRACT PAY	20,952,858	20,660,003.54	21,421,657	13,344,753.73	21,638,451.03	216,791.71	1.01%
10	113 OVERTIME	17,000	10,619.15	17,000	5,057.97	17,000.00	0.00	0.00%
10	121 PARAPROF / TA PAY	1,272,931	1,167,963.72	1,259,092	823,857.25	1,280,011.15	20,918.91	1.66%
10	131 SUBS-TCHR PAY - ON STAFF & OTR	683,608	630,515.68	798,817	425,335.25	821,481.28	22,664.44	2.84%
10	132 SUBS-SUPPORT STAFF	83,418	83,886.57	91,252	55,364.92	86,223.12	-5,032.04	-5.51%
10	141 PT CUSTODIAN PAY	738,188	636,028.71	639,874	422,619.18	664,422.62	24,547.35	3.84%
10	142 FT CUSTODIAN PAY	882,534	867,796.02	921,543	714,548.49	955,701.45	34,159.43	3.71%
10	143 SEASONAL CUSTODIAN PAY	115,000	90,372.17	115,000	83,889.08	115,000.00	0.00	0.00%
10	144 CUSTODIAL OVERTIME	36,000	28,858.47	36,000	19,871.46	36,000.00	0.00	0.00%
10	145 SUBS-CUSTODIANS	10,000	8,739.95	10,000	11,220.41	10,000.00	0.00	0.00%
10	151 10 MO ADMIN ASSISTANT	607,104	604,846.32	650,287	419,167.77	644,748.16	-5,539.16	-0.85%
10	152 12 MO ADMIN ASSISTANT	476,910	476,667.71	458,402	370,028.90	503,555.30	45,152.51	9.85%
10	155 SICK LEAVE BANK	0	-15,743.09	0	0.00	0.00	0.00	0.00%
10	161 10 MO ADMINISTRATORS	531,114	525,823.91	547,010	331,958.35	574,546.68	27,537.05	5.03%
10	162 12 MO ADMINISTRATORS	2,613,747	2,582,688.80	2,656,324	2,035,461.61	2,752,197.85	95,874.00	3.61%
10	171 SUMMER SCHOOL PRYL	240,000	225,756.83	235,000	227,265.74	255,000.00	20,000.00	8.51%
10	181 MANAGER LVL - NON UNION SPRT	1,755,686	1,716,701.43	1,832,515	1,390,852.97	1,917,585.83	85,071.64	4.64%
10	191 COACH PYRL	413,629	376,789.00	420,653	262,965.74	428,404.00	7,752.00	1.84%
10	192 CLUB/DUTY ADVISOR & MISC SUPVS	627,773	597,271.29	659,316	298,291.35	672,538.92	13,221.87	2.01%
10	193 SEASONAL/INTERN DEPT ASSISTANC	22,900	7,137.15	13,276	11,093.95	13,000.00	-275.70	-2.08%
10	212 WRS EMPLOYERS SHARE	2,032,014	1,905,036.75	2,139,932	1,327,696.82	2,148,223.34	8,301.78	0.39%
10	215 403b CONTRIBUTION	216,304	174,099.05	214,778	600.00	226,419.97	11,642.76	5.42%
10	218 OTHER EMPLOYEE BENEFITS	0	0.00	0	42.04	0.00	0.00	0.00%
10	219 RETIREMENT - NON WRS	555,021	558,852.72	555,019	457,422.34	300,000.19	-255,018.30	-45.95%
10	222 EMPLOYERS FICA	2,455,403	2,312,908.25	2,498,633	1,565,791.73	2,551,997.75	53,368.95	2.14%
10	230 LIFE INSURANCE	163,408	150,682.17	171,923	126,367.87	171,989.66	56.53	0.03%
10	241 HEALTH/VISION INSURANCE	4,843,187	4,787,583.28	5,337,019	4,153,042.84	5,438,444.28	101,428.70	1.90%
10	242 VISION INSURANCE	22,577	20,336.95	21,277	14,232.90	19,810.72	-1,468.02	-6.90%
10	243 DENTAL INSURANCE	428,557	412,253.64	431,209	338,623.25	429,148.42	-2,029.64	-0.47%
10	248 HSA EMPLOYER CONTRIBUTION	1,050,646	924,647.21	1,013,859	947,400.07	1,263,966.26	250,108.76	24.67%
10	249 HRA - OTHER HEALTH COVERAGE	56,319	33,189.16	33,669	21,818.70	35,168.70	1,500.00	4.46%
10	251 LTD-INC PROTECTION INSUR	54,423	60,058.25	60,626	41,771.09	62,197.26	1,575.56	2.60%
10	292 ANNUITY - ALT. BENEFIT PLAN	720,000	683,900.00	720,000	656,638.10	648,900.00	-71,100.00	-9.88%
10	299 MISCELLANEOUS BENEFITS	47,800	44,281.00	47,800	33,844.91	50,000.00	2,200.00	4.60%
10	310 PERSONAL SERVICES	851,823	770,729.95	939,132	497,089.30	880,576.00	-58,555.48	-6.24%
10	321 TECH RELATED REPAIRS AND MAINT	124,112	172,679.46	107,650	67,588.91	102,569.00	-5,081.00	-4.72%
10	322 RENTALS COMPUTER RELATED EQUIP	686,210	709,041.75	686,812	686,616.27	1,022,952.54	336,140.54	48.94%
10	324 NON TECHNOLOGY REPAIRS & MAINT	1,150,714	1,807,434.65	1,149,045	742,173.89	878,564.60	-270,480.40	-23.54%

FD	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd Obj Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Expense						
10 325 EQUIPMENT AND VEHICLE RENTAL	9,887	13,158.10	10,027	2,768.70	9,787.00	-240.00	-2.39%
10 331 GAS FOR HEAT	226,163	186,079.29	171,635	166,234.63	188,435.00	16,800.00	9.79%
10 336 ELECTRICITY OTR THAN HEAT	665,616	722,696.04	325,404	486,009.80	367,233.00	41,829.00	12.85%
10 337 WATER	51,750	60,802.98	51,750	50,225.40	65,250.00	13,500.00	26.09%
10 338 SEWERAGE	48,200	60,362.03	48,200	54,278.08	77,200.00	29,000.00	60.17%
10 339 GARBAGE DISPOSAL	75,500	103,871.04	82,500	76,336.33	106,500.00	24,000.00	29.09%
10 341 PUPIL TRAVEL	2,220,835	2,011,908.64	2,213,420	1,479,109.12	2,222,470.00	9,050.00	0.41%
10 342 EMPLOYEE TRAVEL	100,192	73,232.18	106,242	74,154.53	83,842.00	-22,400.00	-21.08%
10 348 FUEL - GASOLINE	366,000	241,119.91	380,000	171,278.50	380,000.00	0.00	0.00%
10 349 OTHER TRAVEL	2,000	789.00	2,000	1,202.00	2,000.00	0.00	0.00%
10 351 ADVERTISING	36,200	36,820.59	28,242	35,891.34	28,143.00	-99.00	-0.35%
10 353 POSTAGE	33,015	21,702.77	32,915	14,098.06	24,288.00	-8,627.00	-26.21%
10 354 PRINTING & BINDING	42,445	66,140.87	53,110	42,833.70	46,910.00	-6,200.00	-11.67%
10 355 TELEPHONE SERVICE	720	1,249.20	720	963.38	720.00	0.00	0.00%
10 360 TECHNOLOGY & SOFTWARE SERVICES	650,839	550,942.95	532,905	453,683.56	596,171.00	63,266.50	11.87%
10 370 EDUC SERVICES NON-GVRNMNTL	8,663	2,621.78	11,651	10,069.20	11,651.00	0.07	0.00%
10 382 WI SD PYT	3,867,584	3,768,695.00	3,932,267	3,879.50	3,966,324.00	34,056.72	0.87%
10 386 CESA PYT	10,000	16,202.34	10,000	20,416.60	25,000.00	15,000.00	150.00%
10 387 STATE AGENCY PYT	3,053,156	3,136,593.30	4,443,000	0.00	5,124,380.00	681,380.00	15.34%
10 389 WI TECH COLLEGE PYT	61,000	71,903.13	72,500	62,869.82	72,500.00	0.00	0.00%
10 411 SUPPLIES & MATERIALS	1,173,122	1,371,049.10	1,210,482	989,876.22	1,153,858.39	-56,623.30	-4.68%
10 413 NETWORK MAINT SOFTWARE	798	0.00	700	0.00	634.00	-66.00	-9.43%
10 415 FOOD	53,250	52,800.63	49,950	39,199.29	44,265.09	-5,684.91	-11.38%
10 416 MEDICAL SUPPLIES	10,069	13,552.91	10,000	5,619.51	10,000.00	0.00	0.00%
10 417 PAPER SUPPLIES	96,676	90,171.64	91,400	26,946.37	91,000.00	-400.00	-0.44%
10 419 EMPLOYEE RECOG/AWARDS	8,948	6,850.55	14,940	13,293.24	14,940.00	0.00	0.00%
10 420 APPAREL - UNIFORMS	29,386	27,618.44	33,183	18,779.79	18,400.00	-14,783.00	-44.55%
10 431 AUDIOVISUAL MEDIA	2,750	0.00	2,750	0.00	500.00	-2,250.00	-81.82%
10 432 LIBRARY BOOKS	117,580	154,005.40	134,200	231,184.69	133,700.00	-500.00	-0.37%
10 434 NEWSPAPERS & PERIODICALS	4,330	4,905.94	2,032	2,291.21	2,032.00	0.00	0.00%
10 435 INSTRUCTIONAL SOFTWARE	449,080	309,161.80	125,797	69,040.10	222,393.25	96,596.35	76.79%
10 439 OTHER MEDIA	17,062	0.00	0	0.00	0.00	0.00	0.00%
10 440 NON-CAPITAL EQUIPMENT	98,096	48,008.37	96,100	15,148.75	98,600.00	2,500.00	2.60%
10 451 RESALE	0	-10,051.12	0	-138,979.41	0.00	0.00	0.00%
10 460 EQUIPMENT COMPONENTS	10,070	17,378.72	14,720	13,440.32	9,420.00	-5,300.00	-36.01%
10 470 TEXTBOOKS	75,800	86,979.96	958,280	572,011.78	218,181.75	-740,098.47	-77.23%
10 472 WORKBOOKS	48,100	46,588.09	38,100	44,302.55	31,600.00	-6,500.00	-17.06%
10 480 NON-CAPITAL TECHNOLOGY	108,666	103,524.28	94,700	98,641.04	102,500.00	7,800.00	8.24%

FD		2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd	Obj Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Expense							
10	481 TECHNOLOGY SUPPLIES	5,000	7,793.66	5,000	3,503.98	5,000.00	0.00	0.00%
10	482 NON-CAPITAL TECHNOLOGY HARDWAR	0	3,589.65	0	0.00	0.00	0.00	0.00%
10	550 EQUIPMENT ADDITIONAL	220,109	456,082.41	663,158	472,499.74	617,036.00	-46,122.00	-6.95%
10	560 EQUIPMENT REPLACEMENT	384,765	502,532.75	214,902	976,614.63	354,640.00	139,738.00	65.02%
10	570 RENTAL/LEASE OF EQUIP/VEHICLE	240	22,374.50	0	5,566.03	250.00	250.00	0.00%
10	581 TECHNOLOGY RELATED HARDWARE	27,463	61,871.67	0	1,986.45	0.00	0.00	0.00%
10	582 TECHNOLOGY SOFTWARE	22,600	30,163.75	13,314	16,142.44	28,314.00	15,000.00	112.66%
10	671 CONTRACTS TRANFR OWN PRINCIPAL	394,407	394,549.42	379,045	376,860.37	388,044.00	8,999.42	2.37%
10	676 SBITA PRINCIPAL	0	128,419.25	129,679	44,105.38	0.00	-129,678.64	-100.00%
10	678 LEASE PRINCIPAL	680,507	671,709.00	699,859	659,054.90	716,944.45	17,085.35	2.44%
10	681 CONTRACTS TRSFR OWN INTEREST	25,253	19,385.67	16,606	15,810.47	28,056.32	11,450.32	68.95%
10	686 SBITA INTEREST	0	9,231.51	6,612	2,524.86	0.00	-6,611.96	-100.00%
10	688 LEASE INTEREST EXP	20,648	22,543.29	42,740	38,593.16	26,247.69	-16,491.86	-38.59%
10	691 PAYING AGENT FEES	3,500	2,850.00	3,500	1,345.83	3,502.00	2.00	0.06%
10	711 LIABILITY INSURANCE	56,000	42,123.00	56,000	44,021.00	55,000.00	-1,000.00	-1.79%
10	712 PROPERTY INSURANCE	155,000	151,844.00	190,000	189,869.00	220,000.00	30,000.00	15.79%
10	713 WORKER'S COMP	291,000	187,306.00	271,000	140,111.20	241,000.00	-30,000.00	-11.07%
10	730 UNEMPLOYMENT COMP INS	60,000	9,922.64	45,000	4,457.57	25,000.00	-20,000.00	-44.44%
10	827 TRANSFER TO SPECIAL EDUC	7,004,217	6,023,499.39	6,756,797	3,521,641.37	7,041,794.00	284,997.00	4.22%
10	838 TRANSFER TO NON REFEREND DEBT	493,645	1,910,090.38	0	0.00	0.00	0.00	0.00%
10	846 TRANSFER TO FUND 46	0	496,807.25	0	0.00	0.00	0.00	0.00%
10	941 DISTRICT DUES/FEES	416,028	273,641.18	346,253	200,972.26	339,368.98	-6,884.34	-1.99%
10	943 EVENT ENTRY FEES	69,525	41,940.39	61,725	41,450.31	68,550.00	6,825.00	11.06%
10	969 OTHER ADJUSTMENTS	0	295,034.22	0	0.00	0.00	0.00	0.00%
10	971 REFUND PAYMENT	0	114,310.44	0	0.00	0.00	0.00	0.00%
10	972 PROPERTY TAX CHARGE BACKS	108,500	115,711.84	20,000	44,703.88	20,000.00	0.00	0.00%
10	999 MISC EXPENSE	8,138	9,343.01	8,628	0.00	3,628.00	-5,000.00	-57.95%
10	--- Expense	71,819,011	72,284,543.69	74,227,041	44,941,297.68	75,350,000.00	1,123,000.00	1.51%
1-	--- GENERAL FUND	-11	2,012,665.07	-41	2,574,513.61	0.00	0.00	1.51%

FD		2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25	
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY	
R	Revenue								
27	110	TRANSFER FROM GENERAL FUND	7,004,217	6,023,499.39	6,756,797	3,521,641.37	7,041,794.00	284,997.00	4.22%
27	316	TRANSIT OF STATE AIDS-SPED	25,000	34,285.00	25,000	0.00	25,000.00	0.00	0.00%
27	611	SPECIAL EDUC STATE AID - EEN	2,075,000	2,646,448.06	2,889,000	2,068,406.00	3,050,850.00	161,850.00	5.60%
27	625	HIGH COST SPED AID-DPI MANDATE	0	82,017.00	0	0.00	30,000.00	30,000.00	0.00%
27	711	HIGH COST SPED - DPI MANDATE	30,000	0.00	50,000	0.00	0.00	-50,000.00	-100.00%
27	730	SPECIAL PROJECT GRANTS	1,590,089	977,976.56	1,480,883	734,700.30	1,477,483.00	-3,400.00	-0.23%
27	780	FEDERAL AID THRU STATE AGENCY	243,114	342,130.92	300,000	127,684.93	300,000.00	0.00	0.00%
27	---	Revenue	10,967,420	10,106,356.93	11,501,680	6,452,432.60	11,925,127.00	423,447.00	3.68%

FD		2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd	Obj Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Expense							
27	111 TEACHERS REG CONTRACT PAY	4,987,056	4,948,328.36	5,413,952	3,370,026.83	5,623,912.70	209,961.10	3.88%
27	113 OVERTIME	0	8,131.67	0	7,140.60	0.00	0.00	0.00%
27	121 PARAPROF / TA PAY	1,562,650	1,436,814.86	1,623,402	1,120,103.23	1,763,773.50	140,371.99	8.65%
27	131 SUBS-TCHR PAY - ON STAFF & OTR	68,223	33,853.66	69,296	54,457.77	70,353.75	1,058.14	1.53%
27	132 SUBS-SUPPORT STAFF	53,777	8,959.86	54,846	17,356.38	55,570.25	724.66	1.32%
27	152 12 MO ADMIN ASSISTANT	88,400	88,399.20	90,152	71,370.46	93,575.20	3,423.20	3.80%
27	161 10 MO ADMINISTRATORS	94,000	93,985.45	92,040	57,525.00	173,906.00	81,866.00	88.95%
27	162 12 MO ADMINISTRATORS	135,960	135,960.00	138,544	114,086.21	145,880.00	7,335.70	5.29%
27	181 MANAGER LVL - NON UNION SPRT	60,381	58,573.88	55,614	36,133.19	58,568.95	2,955.82	5.31%
27	192 CLUB/DUTY ADVISOR & MISC SUPVS	174,736	72,011.58	123,073	41,575.32	136,660.28	13,587.45	11.04%
27	212 WRS EMPLOYERS SHARE	459,030	428,792.49	502,887	312,213.71	536,207.33	33,316.29	6.62%
27	215 403b CONTRIBUTION	73,868	50,498.25	75,658	0.00	85,445.69	9,788.46	12.94%
27	222 EMPLOYERS FICA	550,544	512,438.60	557,972	362,228.47	585,951.01	27,977.92	5.01%
27	230 LIFE INSURANCE	6,740	6,741.52	7,993	5,258.56	10,144.00	2,150.13	26.90%
27	241 HEALTH/VISION INSURANCE	931,735	940,412.06	1,003,243	802,728.48	1,096,307.40	93,066.91	9.28%
27	242 VISION INSURANCE	3,965	3,697.95	3,495	2,592.60	3,706.06	209.23	5.98%
27	243 DENTAL INSURANCE	101,204	94,123.66	96,846	70,987.28	98,929.47	2,099.36	2.17%
27	248 HSA EMPLOYER CONTRIBUTION	213,012	185,309.00	206,856	192,145.15	263,671.40	56,814.75	27.47%
27	249 HRA - OTHER HEALTH COVERAGE	7,640	6,050.00	5,840	4,200.00	5,840.00	0.00	0.00%
27	251 LTD-INC PROTECTION INSUR	10,447	12,078.99	12,230	8,169.19	13,081.93	855.63	7.00%
27	299 MISCELLANEOUS BENEFITS	0	0.00	0	641.00	0.00	0.00	0.00%
27	310 PERSONAL SERVICES	98,900	27,420.82	38,900	23,987.13	31,653.24	-7,246.76	-18.63%
27	341 PUPIL TRAVEL	580,856	367,721.75	559,440	230,457.72	484,600.00	-74,840.00	-13.38%
27	342 EMPLOYEE TRAVEL	36,300	10,272.12	36,300	6,733.08	18,650.00	-17,650.00	-48.62%
27	348 FUEL - GASOLINE	45,000	29,045.00	48,000	3,626.47	48,000.00	0.00	0.00%
27	353 POSTAGE	1,000	0.00	1,000	343.67	1,000.00	0.00	0.00%
27	355 TELEPHONE SERVICE	0	0.00	0	421.98	0.00	0.00	0.00%
27	360 TECHNOLOGY & SOFTWARE SERVICES	8,000	6,091.00	8,000	6,365.00	8,000.00	0.00	0.00%
27	370 EDUC SERVICES NON-GVRNMNTL	372,435	353,039.32	460,965	307,947.00	334,000.00	-126,965.49	-27.54%
27	382 WI SD PYT	125,000	135,257.04	125,000	0.00	125,000.00	0.00	0.00%
27	386 CESA PYT	8,000	6,611.96	8,000	12,267.27	8,000.00	0.00	0.00%
27	411 SUPPLIES & MATERIALS	82,063	39,288.18	55,652	21,429.09	37,237.84	-18,413.49	-33.09%
27	483 NON-CAPITAL SOFTWARE	1,500	0.00	1,500	0.00	1,500.00	0.00	0.00%
27	550 EQUIPMENT ADDITIONAL	6,000	0.00	6,000	0.00	2,000.00	-4,000.00	-66.67%
27	941 DISTRICT DUES/FEES	19,001	6,408.00	19,001	3,100.00	4,001.00	-15,000.00	-78.94%
27	971 REFUND PAYMENT	0	40.70	0	0.00	0.00	0.00	0.00%
27	--- Expense	10,967,423	10,106,356.93	11,501,697	7,267,617.84	11,925,127.00	423,447.00	3.68%
2-	--- SPECIAL PROJECTS FUND	-3	0.00	-17	-815,185.24	0.00	0.00	3.68%

FD		2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
R								
	Revenue							
38	110 TRANSFER FROM GENERAL FUND	493,645	1,910,090.38	0	0.00	0.00	0.00	0.00%
38	--- Revenue	493,645	1,910,090.38	0	0.00	0.00	0.00	0.00%

FD		2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd	Obj Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Expense							
38	675 LONG-TERM BOND PRINCIPAL	445,000	445,000.00	1,420,000	1,420,000.00	0.00	-1,420,000.00	-100.00%
38	685 LONG-TERM BOND INTEREST EXP	54,653	54,652.50	17,766	17,765.63	0.00	-17,765.63	-100.00%
38	--- Expense	499,653	499,652.50	1,437,766	1,437,765.63	0.00	-1,437,765.63	-100.00%

FD		2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
R	Revenue							
39	149 TRNFR FROM 49	0	28,157.99	0	0.00	0.00	0.00	0.00%
39	211 PROPERTY TAX REVENUE	16,703,570	16,703,570.02	11,211,438	11,211,438.00	11,213,219.00	1,781.00	0.02%
39	280 INTEREST INCOME ON INVESTMENTS	0	193,687.93	0	340,253.55	0.00	0.00	0.00%
39	879 PREMIUM AND ACRD INT LTD REFIN	0	0.00	846,746	846,746.25	0.00	-846,746.00	-100.00%
39	--- Revenue	16,703,570	16,925,415.94	12,058,184	12,398,437.80	11,213,219.00	-844,965.00	-7.01%

FD		2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd	Obj Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Expense							
39	675 LONG-TERM BOND PRINCIPAL	5,050,000	5,050,000.00	15,135,000	14,054,476.40	7,185,000.00	-7,950,000.00	-52.53%
39	685 LONG-TERM BOND INTEREST EXP	2,276,672	2,276,671.26	2,408,960	3,489,482.92	2,867,106.00	458,146.00	19.02%
39	690 OTHER DEBT RETIREMENT - NET	0	0.00	155,000	154,518.74	0.00	-155,000.00	-100.00%
39	--- Expense	7,326,672	7,326,671.26	17,698,960	17,698,478.06	10,052,106.00	-7,646,854.00	-43.21%
3-	---	9,370,890	11,009,182.56	-7,078,542	-6,737,805.89	1,161,113.00	8,239,654.63	-31.83%

FD		2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
R			Revenue					
46	110	0	496,807.25	0	0.00	0.00	0.00	0.00%
46	280	0	248,140.20	0	369,924.68	0.00	0.00	0.00%
46	---	0	744,947.45	0	369,924.68	0.00	0.00	0.00%

FD		2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
R			Revenue					
49	280	0	1,349.58	0	203,511.40	0.00	0.00	0.00%
49	875	0	0.00	15,000,000	15,000,000.00	23,650,000.00	8,650,000.00	57.67%
49	---	0	1,349.58	15,000,000	15,203,511.40	23,650,000.00	8,650,000.00	57.67%

FD		2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Expense							
49	310 PERSONAL SERVICES	0	0.00	0	1,367,654.00	0.00	0.00	0.00%
49	320 PROPERTY SERVICES	0	77,100.01	0	41,518.48	0.00	0.00	0.00%
49	712 PROPERTY INSURANCE	0	0.00	0	37,766.00	0.00	0.00	0.00%
49	839 TRANSFER TO REFERENDUM DEBT	0	28,157.99	0	0.00	0.00	0.00	0.00%
49	941 DISTRICT DUES/FEES	0	0.00	0	37,243.00	0.00	0.00	0.00%
49	--- Expense	0	105,258.00	0	1,484,181.48	0.00	0.00	0.00%
4-	---	0	641,039.03	15,000,000	14,089,254.60	23,650,000.00	8,650,000.00	57.67%

FD		2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
R	Revenue							
50	251 PUPIL FOOD SERVICE SALES	1,312,038	1,509,368.99	1,521,223	1,148,944.55	1,537,298.75	16,075.75	1.06%
50	252 ADULT FOOD SERVICE SALES	8,500	5,814.34	10,000	1,618.93	12,000.00	2,000.00	20.00%
50	259 MISC FOOD SERVICE REVENUE	130,000	149,933.23	150,000	43,645.08	175,000.00	25,000.00	16.67%
50	617 FOOD SERVICE AID	50,838	22,227.97	53,380	0.00	54,727.86	1,347.86	2.53%
50	714 DONATED COMMONDITIES	0	164,430.91	0	0.00	0.00	0.00	0.00%
50	717 FOOD SERVICE AID - FEDERAL	510,831	546,126.66	531,010	333,919.61	544,125.39	13,115.39	2.47%
50	--- Revenue	2,012,207	2,397,902.10	2,265,613	1,528,128.17	2,323,152.00	57,539.00	2.54%

FD		2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Expense							
50	141	0	24,781.16	31,350	22,634.51	32,493.40	1,143.30	3.65%
50	181	2,897	2,872.42	4,868	3,853.77	5,072.30	204.45	4.20%
50	212	197	192.72	940	696.54	987.54	47.32	5.03%
50	215	19	19.02	30	0.00	30.00	0.00	0.00%
50	222	222	2,109.90	2,770	2,016.71	2,873.73	103.06	3.72%
50	230	4	4.35	28	13.02	7.28	-20.76	-74.04%
50	241	552	547.68	938	774.90	947.50	10.00	1.07%
50	242	3	2.40	4	2.90	3.71	0.00	0.00%
50	243	47	47.04	75	6.18	74.62	0.00	0.00%
50	248	134	110.95	200	200.00	250.00	50.00	25.00%
50	251	7	6.72	11	9.30	11.92	0.48	4.20%
50	310	1,772,540	2,045,856.38	2,031,493	1,386,196.80	2,073,947.00	42,454.00	2.09%
50	322	0	871.37	250	862.40	250.00	0.00	0.00%
50	324	30,000	61,174.92	0	44,352.06	0.00	0.00	0.00%
50	336	53,000	0.00	263,806	159,636.66	263,806.00	0.00	0.00%
50	360	5,500	7,539.00	5,000	6,158.00	6,500.00	1,500.00	30.00%
50	387	20,000	3,895.38	5,000	-1,650.34	4,500.00	-500.00	-10.00%
50	411	7,001	3,403.22	0	6,418.89	0.00	0.00	0.00%
50	415	0	164,430.91	0	0.00	0.00	0.00	0.00%
50	550	41,500	232,315.87	59,652	140,513.97	0.00	-59,651.85	-100.00%
50	941	35,000	47,006.52	30,000	6,731.56	15,000.00	-15,000.00	-50.00%
50	999	1,000	925.06	100	-55,345.62	100.00	0.00	0.00%
50	---	1,969,623	2,598,112.99	2,436,515	1,724,082.21	2,406,855.00	-29,660.00	-1.22%
5-	---	42,584	-200,210.89	-170,902	-195,954.04	-83,703.00	87,199.00	0.59%

FD		2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
R			Revenue					
73	280	0	31,111.39	0	33,501.87	0.00	0.00	0.00%
73	---	0	31,111.39	0	33,501.87	0.00	0.00	0.00%

FD		2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Obj		Expense					
73	941	0	300.00	0	225.00	0.00	0.00	0.00%
73	991	300,000	192,144.50	300,000	159,005.65	300,000.00	0.00	0.00%
73	---	300,000	192,444.50	300,000	159,230.65	300,000.00	0.00	0.00%
7-	---	-300,000	-161,333.11	-300,000	-125,728.78	-300,000.00	0.00	0.00%

FD		2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
R			Revenue					
80	211	562,000	562,000.00	929,035	929,035.00	929,035.00	0.00	0.00%
80	293	0	26,270.00	0	0.00	0.00	0.00	0.00%
80	---	562,000	588,270.00	929,035	929,035.00	929,035.00	0.00	0.00%

FD		2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd	Obj Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Expense							
80	141 PT CUSTODIAN PAY	33,732	22,726.41	18,703	13,208.79	19,561.66	858.57	4.59%
80	142 FT CUSTODIAN PAY	85,283	83,067.59	78,873	61,854.16	81,869.10	2,995.64	3.80%
80	144 CUSTODIAL OVERTIME	0	6,069.82	0	-2,566.68	0.00	0.00	0.00%
80	152 12 MO ADMIN ASSISTANT	6,621	14,845.42	11,401	10,390.29	11,677.33	276.46	2.42%
80	162 12 MO ADMINISTRATORS	24,296	24,295.91	25,070	19,847.40	23,914.30	-1,156.00	-4.61%
80	181 MANAGER LVL - NON UNION SPRT	50,296	43,310.64	44,610	35,316.25	46,483.65	1,873.63	4.20%
80	192 CLUB/DUTY ADVISOR & MISC SUPVS	8,784	21,568.73	8,784	11,540.38	8,784.08	0.00	0.00%
80	212 WRS EMPLOYERS SHARE	13,712	13,860.93	12,971	9,983.02	13,413.06	442.09	3.41%
80	215 403b CONTRIBUTION	2,010	654.78	1,736	0.00	1,904.34	168.78	9.72%
80	218 OTHER EMPLOYEE BENEFITS	0	0.00	0	19.64	0.00	0.00	0.00%
80	222 EMPLOYERS FICA	15,067	15,803.59	14,339	11,683.92	12,067.49	-2,271.78	-15.84%
80	230 LIFE INSURANCE	616	576.22	667	564.23	648.02	-18.98	-2.85%
80	241 HEALTH/VISION INSURANCE	43,856	41,857.36	46,357	36,642.25	46,870.82	514.39	1.11%
80	242 VISION INSURANCE	197	174.16	150	122.13	151.71	-0.01	-0.01%
80	243 DENTAL INSURANCE	3,624	3,498.26	3,551	957.87	3,551.89	-0.01	0.00%
80	248 HSA EMPLOYER CONTRIBUTION	6,739	4,516.84	4,806	4,754.78	7,132.34	2,326.49	48.41%
80	249 HRA - OTHER HEALTH COVERAGE	1,041	481.30	991	481.30	991.30	0.00	0.00%
80	251 LTD-INC PROTECTION INSUR	335	309.29	381	308.94	389.46	8.75	2.30%
80	299 MISCELLANEOUS BENEFITS	0	0.00	0	1,180.26	0.00	0.00	0.00%
80	310 PERSONAL SERVICES	55,800	67,965.38	155,501	36,942.43	227,351.61	71,850.28	46.21%
80	325 EQUIPMENT AND VEHICLE RENTAL	63	0.00	63	0.00	63.00	0.00	0.00%
80	331 GAS FOR HEAT	45,715	51,221.88	108,313	0.00	79,800.00	-28,512.88	-26.32%
80	336 ELECTRICITY OTR THAN HEAT	129,192	141,932.63	354,417	45,615.28	303,553.79	-50,863.82	-14.35%
80	342 EMPLOYEE TRAVEL	558	0.00	648	0.00	648.00	0.00	0.00%
80	351 ADVERTISING	14,850	0.00	9,158	0.00	9,158.00	0.00	0.00%
80	353 POSTAGE	1,085	0.00	1,260	0.00	1,260.00	0.00	0.00%
80	354 PRINTING & BINDING	3,255	7,934.60	9,990	0.00	9,990.00	0.00	0.00%
80	411 SUPPLIES & MATERIALS	2,450	4,478.23	3,213	595.21	3,213.00	0.00	0.00%
80	417 PAPER SUPPLIES	124	0.00	0	0.00	0.00	0.00	0.00%
80	419 EMPLOYEE RECOG/AWARDS	310	179.11	360	0.00	360.00	0.00	0.00%
80	434 NEWSPAPERS & PERIODICALS	0	0.00	18	0.00	18.00	0.00	0.00%
80	440 NON-CAPITAL EQUIPMENT	388	124.71	450	0.00	450.00	0.00	0.00%
80	451 RESALE	0	-759.61	0	0.00	0.00	0.00	0.00%
80	460 EQUIPMENT COMPONENTS	930	761.78	1,080	0.00	1,080.00	0.00	0.00%
80	480 NON-CAPITAL TECHNOLOGY	209	177.57	0	0.00	0.00	0.00	0.00%
80	550 EQUIPMENT ADDITIONAL	1,085	1,475.98	1,260	0.00	1,260.00	0.00	0.00%
80	560 EQUIPMENT REPLACEMENT	1,085	2,390.67	1,260	0.00	1,260.00	0.00	0.00%
80	941 DISTRICT DUES/FEES	8,632	12,615.72	8,579	0.00	10,087.05	1,508.40	17.58%

FD		2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd	Obj Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Expense							
80	999 MISC EXPENSE	62	154.10	72	0.00	72.00	0.00	0.00%
80	--- Expense	562,002	588,270.00	929,032	299,441.85	929,035.00	0.00	0.00%
8-	--- COMMUNITY SERVICE	-2	0.00	3	629,593.15	0.00	0.00	0.00%

FD	2022-23	2022-23	2023-24	2023-24	2024-25	2024-25	2024-25
Fd Obj Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
Grand Revenue Totals	102,557,842	107,002,652.53	115,981,512	84,430,782.81	125,390,533.00	9,409,021.00	8.11%
Grand Expense Totals	93,444,384	93,701,309.87	108,531,011	75,012,095.40	100,963,123.00	-7,567,832.63	-6.97%
Grand Totals	9,113,458	13,301,342.66	7,450,501	9,418,687.41	24,427,410.00	16,976,853.63	227.86%
	Profit	Profit	Profit	Profit	Profit	Profit	

Number of Accounts: 4827

***** End of report *****

Revenue Limit Worksheet

**DEPARTMENT OF PUBLIC INSTRUCTION
2024-25 REVENUE LIMIT WORKSHEET**

DISTRICT:

DATA AS OF 3/4/24

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

2023-24 General Aid Certification (23-24 Line 12A, src 621)	+	15,652,455
2023-24 Hi Pov Aid (23-24 Line 12B, Src 628)	+	0
2023-24 Computer Aid Received (23-24 Line 12C, Src 691)	+	99,827
2023-24 Aid for Exempt Personal Property (23-24 Line 12D, Src 691)	+	114,770
2023-24 Fnd 10 Levy Cert (23-24 Line 14A, Levy 10 Src 211)	+	44,433,864
2023-24 Fnd 38 Levy Cert (23-24 Line 14B, Levy 38 Src 211)	+	0
2023-24 Fnd 41 Levy Cert (23-24 Line 14C, Levy 41 Src 211)	+	0
2023-24 Aid Penalty for Over Levy (23-24 FINAL Rev Lim, June 2024)	-	0
2023-24 Total Levy for All Levied Non-Recurring Exemptions*	-	2,450,842
NET 2024-25 Base Revenue Built from 2023-24 Data (Line 1)	=	57,850,074

*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expend, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

September & Summer FTE Membership Averages

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

Line 2: Base Avg:((21+.4ss)+(22+.4ss)+(23+.4ss)) / 3 = **5,222**

	2021	2022	2023
Summer FTE:	109	112	115
% (40,40,40)	44	45	46
Sept FTE:	5,079	5,039	4,941
New ICS - Independent Charter Schools FTE	117.80	163.60	189.80
Total FTE	5,241	5,248	5,177

Line 6: Curr Avg:((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 = **5,178**

	2022	2023	2024
Summer FTE:	112	115	125
% (40,40,40)	45	46	50
Sept FTE:	5,039	4,941	4,840
New ICS - Independent Charter Schools FTE	163.60	189.80	220.00
Total FTE	5,248	5,177	5,110

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

4,987

Line 10B: Declining Enrollment Exemption = **501,739**

Average FTE Loss (Line 2 - Line 6, if > 0) **44**

X 1.00 = **44**

X (Line 5, Maximum 2024-25 Revenue per Memb) = **11,403.15**

Non-Recurring Exemption Amount: **501,739**

Fall 2024 Property Values

2024 TIF-Out Tax Apportionment Equalized Valuation **9,667,779,951**

CELL COLOR KEY: Auto-Calc DPI Data District-Entered

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>

**DEPARTMENT OF PUBLIC INSTRUCTION
2024-25 REVENUE LIMIT WORKSHEET**

2024-25 Revenue Limit Worksheet		
1.	2024-25 Base Revenue (Funds 10, 38, 41)	(from left) 57,850,074
2.	Base Sept Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left) 5,222
3.	2024-25 Base Revenue Per Member (Ln 1 / Ln2)	(with cents) 11,078.15
4.	2024-25 Per Member Change (A+B)	325.00
	2024-25 Low Revenue Ceiling per s.121.905(1):	11,000.00
A.	Allowed Per-Member Change for 2024-25	325.00
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00
C.	Value of the CCDEB (2024-25 DPI Computed-CCDEB Dists only)	0.00
5.	2024-25 Maximum Revenue / Member (Ln 3 + Ln 4)	11,403.15
6.	Current Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left) 5,178
7.	2024-25 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded) 59,045,511
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	59,045,511
B.	Hold Harmless Non-Recurring Exemption	0
8.	Total 2024-25 Recurring Exemptions (A+B+C+D+E)	(rounded) 175,000
A.	Prior Year Carryover	0
B.	Transfer of Service	175,000
C.	Transfer of Territory/Other Reorg (if negative, include sign)	0
D.	Federal Impact Aid Loss (2022-23 to 2023-24)	0
E.	Recurring Referenda to Exceed (If 2024-25 is first year)	0
9.	2024-25 Limit with Recurring Exemptions (Ln 7 + Ln 8)	59,220,511
10.	Total 2024-25 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)	3,055,443
A.	Non-Recurring Referenda to Exceed 2024-25 Limit	0
B.	Declining Enrollment Exemption for 2024-25 (from left)	501,739
C.	Energy Efficiency Net Exemption for 2024-25 (see pg 4 for details)	0
D.	Adjustment for Refunded or Rescinded Taxes, 2024-25	44,704
E.	Prior Year Open Enrollment (uncounted pupil[s])	0
F.	Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0
G.	Other Adjustments (Fund 39 Bal Transfer)	0
H.	WPCP and RPCP Private School Voucher Aid Deduction	1,738,550
I.	SNSP Private School Voucher Aid Deduction	770,450
11.	2024-25 Revenue Limit With All Exemptions (Ln 9 + Ln 10)	62,275,954
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)	13,519,184
A.	2024-25 OCT 15 CERT OF GENERAL AID	13,304,587
B.	State Aid to High Poverty Districts (\$0 per 2023 Act 19)	0
C.	State Aid for Exempt Computers (Source 691)	99,827
D.	State Aid for Exempt Personal Property (Source 691)	114,770
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.		
13.	Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)	48,756,770
14.	Total Limited Revenue To Be Used (A+B+C)	Not >line 13 48,756,770
Entries Required Below: Enter amnts needed by purpose and fund:		
A.	Gen Operations: Fnd 10 Src 211	48,756,770 (Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fund 38 Src 211	0 (to Budget Rpt)
C.	Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0 (to Budget Rpt)
15.	Total Revenue from Other Levies (A+B+C+D)	12,142,254
A.	Referendum Approved Debt (Fund 39 Debt-Src 211)	11,213,219
B.	Community Services (Fund 80 Src 211)	929,035 (to Budget Rpt)
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0 (to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only	0 (to Budget Rpt)
16.	Total Fall, 2024 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15) <i>Line 16 is the total levy to be apportioned in the PI-401.</i>	60,899,024
	Levy Rate =	0.00629917

Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.

Student Fee Schedule

2024-25 Schedule of Student Fees

	K4 (& EC)	K5	Grades 1 – 4	Grades 5 – 6	Grades 7 – 8	Grades 9 – 12
Annual Fee ^	\$30.00	\$55.00	\$80.00	\$85.00	\$85.00	\$95.00
Other Fees:						
Club Participation Fee		\$10.00	\$10.00	\$30.00	\$30.00	\$45.00
Annual Music Instrument Rental				\$150.00 per year/ \$75.00 per semester	\$150.00 per year/ \$75.00 per semester	\$150.00 per year/ \$75.00 per semester
Padlocks (see notes)				\$7.50	\$7.50	\$7.50
Goggles				\$10.00	\$10.00	
Assignment Notebook/Agenda Planner * <i>(optional for grades 7 and 8)</i>			\$4.00*	\$4.50*	\$4.50*	
Book Bag (K5 only)		\$6.00				
Course fees - see detail list					Various	Various
Yearbook – standard ~ <i>(add \$5.00 for personalization at OHS)</i>				\$30.00~	\$30.00~	\$75.00
Student Parking						\$175.00
Chromebook Insurance <i>(grades 4-12 only)</i>			\$25.00	\$25.00	\$25.00	\$25.00
ID replacement				\$15.00	\$15.00	\$15.00
Athletic Fee (Annual Fee) +					\$85.00+	\$160.00+
Breakfast Prices***		\$1.50	\$1.50	\$1.50	\$1.50	\$2.40
Lunch Prices ***		\$2.55	\$2.55	Tier I \$2.65 Tier II \$3.25 Chef's Meal \$4.00	Tier I \$2.65 Tier II \$3.25 Chef's Meal \$4.00	\$3.15
Milk Prices (a la carte)***	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50

^ Annual School Fee is assessed for utilization of school textbooks, workbooks or worksheets, consumable school supplies, technology, and technology related supplies (such as ink and toner).

*Grades 3 and 4 at every elementary school use an agenda planner. Some elementary schools also use agenda planners in Grade 2. Prices may vary, please see school supply list and school communication for more information and grade specific fees that may apply.

***Meal and milk prices subject to change based upon Board approval of 2024-25 food service budget.

~Amount subject to change based upon finalization of yearbook design and composition.

+ A \$60 equipment safety and reconditioning fee will be assessed to all athletes participating in tackle football.

Note: The 2024-25 Fee Schedule detailed above has not yet been approved by the Board of Education (BOE). All amounts are subject to change based upon District's cost to purchase the consumable supply and the BOE's review and adoption of the 2024-25 school year budget.

IMPORTANT NOTES:

- It is the parent(s)/guardian(s) responsibility to monitor the fees assessed to their student(s) within the fee management tab within Family Access to see if new fees have been added to the account.
- **Athletic Fees** are not “per sport.” The fee is paid once per year, per student-athlete without regard to how many sports the student-athlete may join. Per athletic department procedures, the fee may be paid in advance at registration or at the beginning of the first sport season of participation. A \$60 equipment safety and reconditioning fee will be assessed to all athletes participating in tackle football.
- The **OHS Hockey** program is exempt from the athletic fee since it has made other financial arrangements.
- The **Club Participation Fee** enables a student to join any club for which he/she is otherwise qualified. The fee may be paid in advance, at registration, or at the start of the club. The fee is non-refundable and is paid once per year per student without regard to how many clubs they participate in.
- **Music Instrument Rentals** are \$150 per year, which may be paid in total or \$75 per semester.
- **Padlocks and Goggles** can be re-used from year to year. 5th and 6th grade students require (1) padlock for their standard locker. 7th through 12th grade students require (2) padlocks, one for their standard locker and one for their gym locker.
- The OASD has issued guidelines concerning waiver of fees in cases of financial hardship. The guidelines state that:
 - **“Required fees”** (i.e. annual fee) can be waived if the family qualifies for free/reduced price meals per the USDA income criteria. Families that report financial hardship but do not meet the free/reduced income criteria may contact the school office to arrange a payment plan. For more information, please see the Financial Difficulty letter on the District website under Family Resources/Forms and Documents.
 - **“Non-Required fees”** refers to optional activities/courses that a student may elect to participate. Examples include Music Instrument Rental, Parking Fees, and Athletic Fees. Fees in this category *may* be subject to possible waiver.
 - Primary responsibility for timely collection of student fees rests with the school office. The District Office will follow up on uncollected accounts once efforts at the building level have been completed.
- A **Breakfast Meal Program** is provided at Meadow View Elementary, Ixonia Elementary, Park Lawn Elementary, Summit Elementary, Silver Lake Intermediate, and Nature Hill Intermediate Schools with per meal costs of \$1.50. A program menu is available on the District’s website. *Subject to change with Board approval of 2024-25 food service budget.*
- **Lunch Prices** for the 2024-25 school year are detailed in the Fee Schedule. The monthly lunch program menu is available on the District’s website. *Subject to change with Board approval of 2024-25 food service budget.*
- **Payment for the Lunch/Breakfast Program** may be made through Skyward Family Access. The convenience and flexibility of using Family Access for online payments will help to eliminate last minute check writing hassles, improve efficiencies, and reduce worries that a child may lose or forget the money intended for school lunch or that he/she might spend it on other non-lunch items. Please note that an online service fee will apply. *For more information about the District’s food service program, including online payment instructions, visit the District’s website under “Family Resources – Food Services” or contact the Food Service Director at (262)560-2146.*

Declaración de Traducción

Estamos trabajando diligentemente para traducir nuestros documentos al español. Por favor comuníquese con la escuela de su hijo para aclaración. Si todavía necesitas aclaración, por favor comuníquese con Translate@oasd.org.

Nondiscrimination

The Oconomowoc Area School District provides assurance that no student is discriminated against because of the student's sex, race, color, religion, national origin, ancestry, creed, pregnancy, marital or parental status, sexual orientation, or physical, mental, emotional, or learning disability.



Debt Service Obligations Worksheet

Fund 39 Debt	REFINANCED 9/17/14		REFINANCED 4/9/15		GO SCHOOL BUILDING IMPROVEMENT BONDS		GO SCHOOL CORPORATE PURPOSE BONDS, SERIES 2017		GO SCHOOL CORPORATE PURPOSE BONDS, SERIES 2018		GO PROMISSORY NOTES SERIES 2023		TOTAL		Principal Balance	Year Ending	Annual Principal / Interest Pyt	Year
	Refinancing 9/1/2007 GO Refunding Bonds(5)		Refinancing 9/1/2007 GO Refunding Bonds(6)		12/29/2016		5/15/2017(7)		4/20/2018		9/6/2023		Principal (8)	Interest (8)				
	10,000,000	Interest	25,570,000	Interest	8,885,000	Interest	28,280,000	Interest	19,990,000	Interest	15,000,000	Interest						
9/17/2014													8,960,000	0.00	46,425,000.00	O/S 06/30/2014		
10/1/2014													-	1,143,487.50				
4/1/2015	100,000	154,329.71											2,770,000	1,073,817.71			4,603,209.17	2015
4/9/2015													24,215,000	0.00				
10/1/2015		142,692.50		361,423.96									-	759,391.46	46,050,000.00	O/S 06/30/2015		
4/1/2016	110,000	142,692.50	265,000	378,234.38									3,170,000	776,201.88			4,649,328.76	2016
10/1/2016		142,142.50		375,584.38									-	703,126.88	42,880,000.00	O/S 06/30/2016		
4/1/2017	110,000	142,142.50	270,000	375,584.38		79,471.39							3,305,000	782,598.27			4,819,762.65	2017
4/25/2017													2,350,000	0.00				
10/1/2017		141,042.50		372,884.38		155,487.50							-	732,164.38	74,390,000.00	O/S 06/30/2017		
4/1/2018	110,000	141,042.50	275,000	372,884.38		155,487.50	3,350,000	791,602.00		0.00			6,245,000	1,523,766.38			8,851,743.76	2018
4/20/2018													19,990,000	0.00				
10/1/2018		139,942.50		370,134.38		155,487.50		417,413.00					-	1,082,977.38	88,135,000.00	O/S 06/30/2018		
4/1/2019	110,000	139,942.50	2,890,000	370,134.38		155,487.50	1,715,000	417,413.00		670,614.39			4,715,000	1,753,591.77			7,829,508.65	2019
10/1/2019		138,842.50		312,334.38		155,487.50		400,262.50		353,990.00			-	1,360,916.88	83,420,000.00	O/S 06/30/2019		
4/1/2020	115,000	138,842.50	2,975,000	312,334.38		155,487.50	1,495,000	400,262.50		353,990.00			4,585,000	1,360,916.88			7,253,509.26	2020
10/1/2020		137,692.50		282,584.38		155,487.50		377,838.00		353,990.00			-	1,307,592.38	78,835,000.00	O/S 06/30/2020		
4/1/2021	115,000	137,692.50	3,070,000	282,584.38		155,487.50	1,845,000	377,838.00		353,990.00			5,030,000	1,307,592.38			7,539,609.76	2021
10/1/2021		136,542.50		205,834.38		155,487.50		350,163.00		353,990.00			-	1,202,017.38	73,805,000.00	O/S 06/30/2021		
4/1/2022	115,000	136,542.50	3,825,000	205,834.38		155,487.50	975,000	350,163.00		353,990.00			4,915,000	1,202,017.38			7,255,353.51	2022
10/1/2022		135,392.50		162,803.13		155,487.50		330,663.00		353,990.00			-	1,138,336.13	68,890,000.00	O/S 06/30/2022		
4/1/2023	120,000	135,392.50	3,905,000	162,803.13		155,487.50	1,025,000	330,663.00		353,990.00			5,050,000	1,138,336.13			7,131,745.38	2023
Debt Defeasance 9/16/2023	8,455,000	117,665.42											8,455,000	117,665.42				
10/1/2023		7,337.50		116,431.25		155,487.50		310,163.00		353,990.00			-	943,409.25	63,840,000.00	O/S 06/30/2023		
4/1/2024	120,000	7,337.50	3,995,000	116,431.25		155,487.50	1,080,000	310,163.00		353,990.00	1,485,000	404,476.00	6,680,000	1,347,885.25			9,211,438.25	2024
10/1/2024		5,987.50		61,500.00		155,487.50		288,563.00		353,990.00		318,025.00	0.00	1,183,553.00	63,705,000.00	O/S 06/30/2024		
4/1/2025	125,000	5,987.50	4,100,000	61,500.00		155,487.50	1,135,000	288,563.00		353,990.00	125,000	318,025.00	5,485,000	1,183,553.00			7,763,218.50	2025
10/1/2025		4,425.00				155,487.50		265,863.00		353,990.00		314,900.00	0	1,094,665.50	58,220,000.00	O/S 06/30/2025		
4/1/2026	295,000	4,425.00				155,487.50	1,315,000	265,863.00		353,990.00	3,970,000	314,900.00	5,580,000	1,094,665.50			7,652,631.00	2026
10/1/2026						155,487.50		232,988.00		353,990.00		235,500.00	0	977,965.50	52,640,000.00	O/S 06/30/2026		
4/1/2027						155,487.50	1,210,000	232,988.00		353,990.00	4,985,000	235,500.00	6,195,000	977,965.50			7,996,056.00	2027
10/1/2027						155,487.50		202,738.00		353,990.00		110,875.00	0	823,090.50	46,445,000.00	O/S 06/30/2027		
4/1/2028						155,487.50	2,045,000	202,738.00	1,630,000	353,990.00	3,180,000	110,875.00	6,855,000	823,090.50			8,350,256.00	2028
10/1/2028						155,487.50		172,063.00		313,240.00		31,375.00	0	672,165.50	39,590,000.00	O/S 06/30/2028		
4/1/2029						155,487.50	2,110,000	172,063.00	1,715,000	313,240.00	610,000	31,375.00	4,435,000	672,165.50			5,689,556.00	2029
10/1/2029						155,487.50		140,413.00		270,365.00		16,125.00	0	582,390.50	35,155,000.00	O/S 06/30/2029		
4/1/2030						155,487.50	2,170,000	140,413.00	1,785,000	270,365.00	645,000	16,125.00	4,600,000	582,390.50			5,689,331.00	2030
10/1/2030						155,487.50		107,863.00		243,590.00			0	506,940.50	30,555,000.00	O/S 06/30/2030		
4/1/2031						155,487.50	2,240,000	107,863.00	1,840,000	243,590.00			4,080,000	506,940.50			5,031,761.00	2031
10/1/2031						155,487.50		74,263.00		215,070.00			0	444,820.50	26,475,000.00	O/S 06/30/2031		
4/1/2032						155,487.50	2,310,000	74,263.00	1,895,000	215,070.00			4,205,000	444,820.50			5,027,256.75	2032
10/1/2032						155,487.50		36,725.00		185,223.75			0	377,436.25	22,270,000.00	O/S 06/30/2032		
4/1/2033					380,000	155,487.50	2,260,000	36,725.00	1,705,000	185,223.75			4,345,000	377,436.25			5,029,217.50	2033
10/1/2033						148,837.50				157,943.75			0	306,781.25	17,925,000.00	O/S 06/30/2033		
4/1/2034					2,740,000	148,837.50			1,760,000	157,943.75			4,500,000	306,781.25			5,037,012.50	2034
10/1/2034						100,887.50				129,343.75			0	230,231.25	13,425,000.00	O/S 06/30/2034		
4/1/2035					2,825,000	100,887.50			1,820,000	129,343.75			4,645,000	230,231.25			5,025,995.00	2035
10/1/2035						51,450.00				99,313.75			0	150,763.75	8,780,000.00	O/S 06/30/2035		
4/1/2036					2,940,000	51,450.00			1,880,000	99,313.75			4,820,000	150,763.75			5,038,587.50	2036
10/1/2036										67,823.75			0	67,823.75	3,960,000.00	O/S 06/30/2035		
4/1/2037									1,945,000	67,823.75			1,945,000	67,823.75			2,047,582.50	2037
10/1/2037										34,758.75			0	34,758.75	2,015,000.00	O/S 06/30/2035		
4/1/2038									2,015,000	34,758.75			2,015,000	34,758.75			2,049,758.75	2038
10/1/2038															-			
Outstanding Principal and	420,000	20,825	4,100,000	123,000	8,885,000	3,401,125	16,795,000	3,042,958	19,990,000	6,265,265	13,515,000	2,053,600	63,705,000	14,906,773				

- (1) Refinancing of Promissory Notes \$1.4M dated 2/1/95; Refunding Bonds \$4.6M dated 9/15/95; Refunding Bonds \$8.2M dated 2/1/96.
- (2) Refunding \$9,950,000 Bond Anticipation Notes dated 9/25/01 utilized for acquiring land and constructing & equipping new Summit Elementary School.
- (3) Refinancing \$9,950,000 Refunding Bond dated 12/15/01 maturities dated 4/1/12-4/1/21 (in full or portions thereof).
- (4) Refunding Bond dated 9/1/07 \$49,600,000 replaced \$5M BAN and \$44.6M BAN for building two intermediate schools, OHS auditorium, and OHS gymnasium addition.
- (5) Refinancing \$10,000,000 of 9/1/2007 issue
- (6) Refinancing \$25,570,000 of 9/1/2007 issue
- (7) Refinancing \$2,255,000 of 2006A bonds and \$26,025,000 of new issue
- (8) Total Principal & Interest by payment date includes all historic debt issuances

Staffing Plan Detail Worksheet

Area	Site	ADDS	REDUCTIONS	NET
Elementary - Grade Level				
Grade 2	GRN		-1.00000	-1.00000
Grade 3	GRN	1.00000		1.00000
Grade 5K	IXO		-1.00000	-1.00000
Grade 2	IXO		-1.00000	-1.00000
Grade 4	IXO	1.00000		1.00000
Grade 5K	MDV		-1.00000	-1.00000
Grade 1	MDV		-1.00000	-1.00000
Grade 4K	PKL	0.50000		0.50000
Grade 5K	PKL		-1.00000	-1.00000
Grade 1	PKL		-1.00000	-1.00000
Grade 2	PKL	1.00000		1.00000
Grade 4	SUM	1.00000		1.00000
Specials				
Music	IXN		-0.04000	-0.04000
Music	SUM	0.05000		0.05000
Art	IXN		-0.04000	-0.04000
Art	PKL		-0.08000	-0.08000
Art	SUM	0.05000		0.05000
PE - OL reduction	MDV			0.00000
PE - OL reduction	SUM			0.00000
PE	IXN		-0.22000	-0.22000
PE	MDV	0.22000		0.22000
STEM	GRN		-0.02000	-0.02000
STEM	IXN		-0.11850	-0.11850
STEM - overload reduction	MDV			0.00000
STEM	PKL		-0.10417	-0.10417
STEM - overload reduction	SUM			0.00000
LMS	GRN		-0.05000	-0.05000
LMS	IXN		-0.05000	-0.05000
Reading Specialist	IXN	0.30000		0.30000
Special Education				
Learning Strategist				0.00000

Speech/Language	MDV	0.20000		0.20000
Speech/Language	PKL	0.20000		0.20000
Speech/Language	SMT	0.60000		0.60000
Pupil Services				
School Psychologist	GRN		-0.10000	-0.10000
School Social Work	GRN	0.20000		0.20000
School Psychologist	IXO	0.10000		0.10000
School Social Work	IXO		-0.20000	-0.20000
School Social Work	MDV		-0.20000	-0.20000
School Social Work	SUM	0.20000		0.20000
Total Elementary		6.62000	-8.22267	-1.60267
NET		-1.60267		
Intermediate				
Grade 5	SLI		-1.00000	-1.00000
Grade 7	SLI		-1.00000	-1.00000
Grade 8	SLI	1.00000		1.00000
Special Education				
Learning Strategist	SLI		-1.00000	-1.00000
Nature Hill - Specials/Electives				
Band			-0.50000	-0.50000
Physical Education			-0.67000	-0.67000
Health			-0.33000	-0.33000
German			-0.18750	-0.18750
Instructional Specialist		0.40000		0.40000
RTI Facilitator			-0.67000	-0.67000
MLSS Facilitator		1.00000		1.00000
Silver Lake - Specials Electives				
Orchestra			-0.12500	-0.12500
Vocal Music		0.12500		0.12500
German		0.18750		0.18750
Instructional Tech			-0.12500	-0.12500

Gifted and Talented		0.20000		0.20000
Instructional Tech Coach			-0.30000	-0.30000
MLSS Facilitator		0.42500		0.42500
Pupil Services				0.00000
Total Intermediate		3.33750	-5.90750	-2.57000
NET		-2.57000		
High School				
AVID	shift w/ English	0.34000		0.34000
Art	OL reduction		-0.25000	-0.25000
Business	OL	0.12500		0.12500
Digital Communications	OL increase, FTE red	0.12500	-0.35750	-0.23250
English	OL reduction, FTE	0.01750	-0.25000	-0.23250
Education	new pathway	0.50000		0.50000
Math		0.50000		0.50000
Theater Arts			-0.25000	-0.25000
PE			-1.00000	-1.00000
Science	OL reduction		-0.25000	-0.25000
Social Studies			-1.50000	-1.50000
Building Trades		0.17500		0.17500
Engineering	.125 OL reduction		-0.13333	-0.13333
Manufacturing	.125 OL reduction		-0.29167	-0.29167
German			-0.20500	-0.20500
Spanish		0.25000	-0.25000	0.00000
Special Education				
Learning Strategist	OL reduction		-0.12500	-0.12500
Speech/Language			-0.20000	-0.20000
Pupil Services				0.00000
				0.00000
Total High School		2.03250	-5.06250	-3.03000
NET		-3.03000		

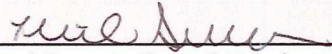
District				
AD/UDL Program Support	changed to SS Coord - Admin		-1.00000	-1.00000
Elementary Book Ordering	shift from each elem	0.10420		0.10420
Gifted & Talented	shift to MLSS NHI/SLI		-0.60000	-0.60000
AODA program support	shift from NUS	0.10000		0.10000
				0.00000
				0.00000
Contingency		1.00000		1.00000
District Total		1.20420	-1.60000	-0.39580
Total		13.19420	-20.79267	-7.59847
NET		-7.59847		

Michael Sereno

Michael Sereno, Superintendent

Area	Site	ADDS	REDUCTIONS
Nursing Services			
Total Nursing Services		0.00000	0.00000
NET		0.00000	
Administrative Assistants			
Total Administrative Assistants		0.00000	0.00000
NET		0.00000	
Custodians			
Total Custodians		0.00000	0.00000
NET		0.00000	
Paraprofessionals			
SPED	GRN		-0.40625
SPED	IXN	0.71875	
SPED	MDV	1.03215	
SPED	SMT		-0.21875
SPED	SLI		-0.21875
SPED	NHI		-1.08125
4K	PKL	0.37500	
Literacy	IXN		-0.12500
Literacy	MDV		-0.25000
Literacy	PKL		-0.25000

Total Paraprofessionals	2.12590	-2.55000
NET	-0.42410	
Other Support Staff/Coaches/Misc Hours		
Shift AODA program support to certified staff		-0.27500
Total Other Support Staff	0.00000	-0.27500
Total	2.12590	-2.82500
NET	-0.69910	



Michael Sereno, Superintendent

Oconomowoc Arts Center Budget

Oconomowoc Arts Center Budget Summary - 2024-25

Fd T Loc Obj Func Prj	Func	Obj	23-24 Budget (10 and 80)	24-25 Budget (10 and 80)	Budget Commercial	Budget School District	Budget Community	Comments/Notes
					4.0%	60.0%	36.0%	
10 R 910 272 393000 000	COMM SERV-RECRTNL-OAC	COMMUNITY SERVICE FEE	134,903	126,946	126,946			
10 R 910 291 393000 000	COMM SERV-RECRTNL-OAC	GIFTS	1,000	1,000	1,000			
10 R 910 293 393000 000	COMM SERV-RECRTNL-OAC	FACILITY RENTALS	37,675	47,475	12,250		35,225	
10 R 910 299 393000 000	COMM SERV-RECRTNL-OAC	MISCELLANEOUS REVENUE	66,191	67,850	21,043	16,000	30,807	Advertising and F10 fees
10 R 910 860 393000 000	COMM SERV-RECRTNL-OAC	SALE OF PROPERTY			-			
Total Revenues			239,769	243,271	161,239	16,000	66,032	243,270.90

Fd T Loc Obj Func Prj	Func	Obj
10 E 910 132 129003 000	PROFESSIONAL TIME OFF	SUBS-SUPPORT STAFF
10 E 910 222 129003 000	PROFESSIONAL TIME OFF	EMPLOYERS FICA
10 E 910 152 393000 000	COMM SERV-RECRTNL-OAC	12 MO ADMIN ASSISTANT
10 E 910 181 393000 000	COMM SERV-RECRTNL-OAC	MANAGER LVL - NON UNION SPPRT
10 E 910 181 393000 000	COMM SERV-RECRTNL-OAC	MANAGER LVL - NON UNION SPPRT
10 E 910 192 165000 000	COMM SERV-RECRTNL-OAC	CLUB/DUTY ADVISOR & MISC SUPVS
10 E 910 192 165001 000	Covered by \$2 ticket fee	Event Staff School Drama
10 E 910 192 165002 000	Covered by district	Event Staff School Other
10 E 910 192 165003 000	Covered by ticket sales	Event Staff Commercial
80 E 910 192 393003 000	Covered by Rental Fees	Event Staff Community
10 E 910 200s 393000 000	COMM SERV-RECRTNL-OAC	BENEFITS
10 E 910 310 165000 000	COMM SERV-RECRTNL-OAC	PERSONAL SERVICES
10 E 910 331 165000 000	COMM SERV-RECRTNL-OAC	GAS
10 E 910 336 165000 000	COMM SERV-RECRTNL-OAC	ELECTRICITY
10 E 910 342 393000 000	COMM SERV-RECRTNL-OAC	EMPLOYEE TRAVEL
10 E 910 351 393000 000	COMM SERV-RECRTNL-OAC	ADVERTISING
10 E 910 353 393000 000	COMM SERV-RECRTNL-OAC	POSTAGE
10 E 910 354 393000 000	COMM SERV-RECRTNL-OAC	PRINTING & BINDING
10 E 910 355 393000 000	COMM SERV-RECRTNL-OAC	TELEPHONE SERVICE
10 E 910 411 393000 000	COMM SERV-RECRTNL-OAC	SUPPLIES & MATERIALS
10 E 910 411 165000 000		RENTAL COSTS - NEW
10 E 910 416 393000 000	COMM SERV-RECRTNL-OAC	MEDICAL SUPPLIES
10 E 910 417 393000 000	COMM SERV-RECRTNL-OAC	PAPER SUPPLIES
10 E 910 419 393000 000	COMM SERV-RECRTNL-OAC	EMPLOYEE RECOG/AWARDS
10 E 910 434 393000 000	COMM SERV-RECRTNL-OAC	NEWSPAPERS & PERIODICALS
10 E 910 440 393000 000	COMM SERV-RECRTNL-OAC	NON-CAPITAL EQUIPMENT
10 E 910 451 393000 000	COMM SERV-RECRTNL-OAC	RESALE
10 E 910 460 393000 000	COMM SERV-RECRTNL-OAC	EQUIPMENT COMPONENTS
10 E 910 480 393000 000	COMM SERV-RECRTNL-OAC	NON-INSTR PROGR SFTWR
10 E 910 550 393000 000	COMM SERV-RECRTNL-OAC	EQUIPMENT ADDITIONAL
10 E 910 560 393000 000	COMM SERV-RECRTNL-OAC	EQUIPMENT REPLACEMENT
10 E 910 325 393000 000	COMM SERV-RECRTNL-OAC	RENTAL/LEASE OF EQUIP/VEHICLE
10 E 910 941 393000 000	COMM SERV-RECRTNL-OAC	DISTRICT DUES/FEES
10 E 910 999 393000 000	COMM SERV-RECRTNL-OAC	MISC EXPENSE
10 E 910 192 393999 000	OAC APPRVD EXTRA CHRGS	CLUB/DUTY ADVISOR & MISC SUPVS
10 E 910 222 393999 000	OAC APPRVD EXTRA CHRGS	EMPLOYERS FICA

23-24 Budget	23-24 Budget	Commercial	School District	Community	Comments/Notes	Fund 10
		-	-	-	DO NOT CHANGE	-
		-	-	-	DO NOT CHANGE	-
37,115	38,674	1,547	23,204	13,923	12 mnth position - Cynthia Luksich	24,751.00
80,266	83,637	3,345	50,182	30,109	12 month position - John Cramer	53,528.00
62,244	64,858	2,594	38,915	23,349	12 month position - Sean Floeter	41,509.00
1,800	1,800	72	1,080	648	120 hours of sub time for Cynthia	1,152.00
10,334	10,913		10,913		Productions	10,913.00
7,588	6,563		6,563		Concerts/events, etc	6,563.00
17,317	18,207	18,207			Mainstage and commercial rentals	18,207.00
8,783	11,499			11,499	Community Rentals	-
						-
82,744	84,813	3,393	50,888	30,533		54,280.00
						-
94,325	85,845	82,045	3,000	800		85,045.00
						-
35,072	35,848	717	24,018	11,113	Use hours allocation from Fund 80 utilities allocation	24,735.00
99,116	99,337	1,987	66,556	30,794		68,543.00
						-
1,800	1,800	72	1,080	648		1,152.00
27,750	27,750	18,593	-	9,158	67% Commercial, balance comm	18,593.00
3,500	3,500	140	2,100	1,260		2,240.00
27,750	27,750	1,110	16,650	9,990		17,760.00
					7,776.00	-
8,925	8,925	357	5,355	3,213		5,712.00
-	2,500	2,500	-	-		2,500.00
-	-	-	-	-		-
-	-	-	-	-		-
1,000	1,000	40	600	360		640.00
50	50	2	30	18		32.00
1,250	1,250	50	750	450		800.00
						-
3,000	3,000	120	1,800	1,080		1,920.00
-	-	-	-	-		-
3,500	3,500	140	2,100	1,260		2,240.00
3,500	3,500	140	2,100	1,260		2,240.00
1,250	1,250	1,000	187	63	Alloc 80% Comrcl, 15%, 5%	1,187.00
26,263	26,476	9,761	6,628	10,087	Includes Sales tax, Artsman Fees, Credit Card Fees, and Otr Dues/Subscriptions	16,389.00
200	200	8	120	72		128.00
-	-	-	-	-	DON'T INCLUDE ANY BUDGET HERE	-
-	-	-	-	-	DON'T INCLUDE ANY BUDGET HERE	-
646,442	654,445	147,940	314,819	191,687		654,445.66
						462,759.00

251,855.66

Allocated with alternate %
Allocated with estim charge

Total Expenditures
Operating Profit/(Loss)

646,442	654,445	147,940	314,819	191,687
(406,673)	(411,174)	13,299	(298,819)	(125,655)

Oconomowoc Area School District

OAC Operating Budget Summary

Prepared:

Revenue Details - 2024-25

OAC Presents:	Performance Date	Budgeted Avg. Tix Price	Budgeted Attendance	Original Budgeted Revenue	OAC Staff Expense	Budgeted Contract Cost	Budgeted Net Income
Main Stage:							
Bachelors Of Broadway	9/7/24	32.00	445	14,237.50	663.50	9,950.00	3,624.00
How Sweet It Is (James Taylor) (Duo)	9/21/24	32.00	326	10,442.50	663.50	6,155.00	3,624.00
Good Co (OR Mutts Gone Nuts)	10/19/24	32.00	392	12,542.50	663.50	8,255.00	3,624.00
Four C Notes, The (Franki Valli)	1/11/25	32.00	390	12,492.50	663.50	8,205.00	3,624.00
Guys On Ice	3/7-9/25	32.00	950	30,387.50	1,530.50	17,985.00	10,872.00
Beat Goes On, The	3/16/25	32.00	422	13,512.50	663.50	9,225.00	3,624.00
Take 3	5/17/25	32.00	397	12,707.50	663.50	8,420.00	3,624.00
Cabaret Café (Little Theater)							
Dan Rodriguez	9/14-15/24	32.00	196	6,267.80	1,097.00	3,990.00	1,180.80
TBD	10/25-26/24	32.00	224	7,177.80	1,067.00	4,930.00	1,180.80
TBD	1/3-4/25	32.00	224	7,177.80	1,067.00	4,930.00	1,180.80
Film Series							
Family/Kids/Education Series							
Elementary Music Program	TBD						
Total for All OAC Series			3,967	126,945.90	8,742.50	82,045.00	36,158.40

Verbally committed
Verbally committed

2,500.00 Rebecca Seymour
500.00 Tim Dixon
800.00 Crew Meals For Rentals

	Budgeted Attendance	
Ticketing Revenue		
OAC Presents Main Stage Series	3,967	16%
OASD (OHS, NHI, SLI)	8,000	33%
Community Rentals	12,175	50%
	24,142	
Average Ticketing Fee (\$2 to operating, \$1 to 21 fund)	2	
Operating:	40,350	21 Fund: 20,175

Sales Tax Expense	
Performance	126,946
Ticketing Revenue	-
WI tax %	0.051
	6,474.24

	Commercial	School District	Community	
Ticketing Expense				
Elavon Merchant Service Fees (Ecommerce/retail)	0.40	1,586.82	3,200.00	4,870.00
Authorize.net		-	-	-
Artsman Theater Manager Fees		1,699.91	3,428.04	5,217.05
		3,286.73	6,628.04	10,087.05
		9,760.97	6,628.04	10,087.05
		26,476.06		

Includes sales tax

Oconomowoc Area School District

OAC Operating Budget Summary

Prepared:

<u>Description</u>	<u>Date</u>	<u>2024-25 Budgeted Rental Amount</u>	<u>Estimated Attendance</u>
Fred Klett	8/24/2024	650.00 C	375
WI Philharmonic	9/29/2024	1,050.00 C	375
Main Stage Academy of Dance - Nutcracker	12/1-8/24	5,500.00 C	1750
Lorie Line Music	TBD	1,900.00 C	375
WI Philharmonic	12/15/2024	1,050.00 C	750
WI Philharmonic	3/13/2025	1,050.00 C	375
WI Philharmonic	4/17/2025	1,050.00 C	375
WisHope / SOFA	TBD	1,500.00	300
Oconomowoc Community Theater	7/13-21/2024	12,500.00	2000
Studio One	1/12/2025	1,500.00	450
TTP Dance Studio	5/2-3/2025	3,500.00	500
Studio One	5/9-10/2025	3,500.00	1200
WRAP Workshop	5/17/2025	350.00	
SE Wisconsin Girl Scouts	5/27/2025	475.00	
Main Stage Academy of Dance Recital	5/31-6/1/2025	2,300.00	250
5678 Dance Studio	6/11-14/25	6,250.00	2250
Elation Dance	6/19-22/25	3,350.00	850
Total		47,475	12,175
		To Budget Summary	
		12,250 Commercial	
		35,225 Community	
		<u>47,475</u>	

Capital Projects Schedule



Oconomowoc Area School District
10 Year Capital Improvement Plan

4/12/24 10:34 AM

Capital Project	Location	Date Identified	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
	Plan Year		Previous Year	1	2	3	4	5	6	7	8	9	10
2023-2024													
1 Bathroom Remodel (Paint, Sink & Partition Replacements)	Park Lawn	2012	\$ 52,000										
2 Asbestos Abatement, Carpet, Flooring, Tile Replacement	GRN/OHS	2008	\$ 30,000										
3 Bathroom Remodel & ADA Accessibility Renovations (Upper North)	High School	2012	\$ 89,600										
4 Main Entrance Doors & Window Wall Replacement	High School	2012	\$ 60,800										
5 Summer Projects - Site Specific Requests	District Wide	ANNUALLY	\$ 15,000										
6 Masonry Repair / Preventive Maintenance	District Wide	ANNUALLY	\$ 23,500										
7 Roof Repair / Preventive Maintenance	District Wide	ANNUALLY	\$ 20,000										
8 Exterior Doors	District Wide	ANNUALLY	\$ 16,600										
9 Hard Surface Budget & Preventive Maintenance	District Wide	ANNUALLY	\$ -										
10 Safety and Security Measures	District Wide	ANNUALLY	\$ 80,000										
11 Field House Synthetic Floor Renovation	High School	2016	\$ 88,100										
12 Lighting Upgrades/Updates - Energy Efficiency	OHS/NHI/SLI	2016	\$ 49,400										
2024-2025													
1													
1 Hallway Painting & Cubby Replacement	Greenland	2019		\$ 185,000									
2 Boiler Replacements (2)	Summit	2020		\$ 85,000									
3 Asbestos Abatement, Carpet, Flooring, Tile Replacement	Greenland/Summit	2008/2021	\$ 20,000	\$ 30,000									
4 Summer Projects - Site Specific Requests	District Wide	ANNUALLY	\$ 15,000										
5 Masonry Repair / Preventive Maintenance	District Wide	ANNUALLY	\$ 40,000										
6 Roof Repair / Preventive Maintenance	District Wide	ANNUALLY	\$ 20,000										
7 Exterior Doors	District Wide	ANNUALLY	\$ 20,000										
8 Hard Surface Budget & Preventive Maintenance	District Wide	ANNUALLY	\$ 25,000	\$ 75,000									
9 Safety and Security Measures	District Wide	ANNUALLY	\$ 50,000										
10 Lighting Upgrades/Updates - Energy Efficiency	OHS/NHI/SLI	2016	\$ 50,000										
2025-2026													
2													
1 Bathroom Remodel & ADA Accessibility Renovations (Lower South)	High School	2012		\$ 140,000									
2 Gym Floor & Gym Windows/Paneling Replacement	Greenland	2017		\$ 245,000									
3 Summer Projects - Site Specific Requests	District Wide	ANNUALLY		\$ 15,000									
4 Masonry Repair / Preventive Maintenance	District Wide	ANNUALLY		\$ 15,000									
5 Roof Repair / Preventive Maintenance	District Wide	ANNUALLY		\$ 15,000									
6 Exterior Door Replacement	District Wide	ANNUALLY		\$ 15,000									
7 Hard Surface Budget & Preventive Maintenance	District Wide	ANNUALLY		\$ 75,000									
8 Safety and Security Measures	District Wide	ANNUALLY		\$ 50,000									
9 Lighting Upgrades/Updates - Energy Efficiency	OHS/NHI/SLI	2016		\$ -									
2026-2027													
3													
1 Roofing Replacement (1996 Sections 5 & 7)	High School	2014				\$ 235,000							
2 Asbestos Abatement, Carpet, Flooring, Tile Replacement	District Wide	2008				\$ 90,000							
3 Summer Projects - Site Specific Requests	District Wide	ANNUALLY				\$ 15,000							
4 Masonry Repair / Preventive Maintenance	District Wide	ANNUALLY				\$ 15,000							
5 Roof Repair / Preventive Maintenance	District Wide	ANNUALLY				\$ 15,000							
6 Exterior Door Replacement	District Wide	ANNUALLY				\$ 25,000							
7 Hard Surface Budget & Preventive Maintenance	District Wide	ANNUALLY				\$ 75,000							
8 Safety and Security Measures	District Wide	ANNUALLY				\$ 50,000							
9 Lighting Upgrades/Updates - Energy Efficiency	NHI/SLI	2016				\$ 50,000							
2027-2028													
4													
1 Roofing Replacement (2006 Section 3 & 3A)	Ixonia	2018					\$ 175,000						
2 Bathroom Remodel & ADA Accessibility Renovations (Lower West)	District Wide	2012					\$ 100,000						
3 Asbestos Abatement, Carpet, Flooring, Tile Replacement	District Wide	2008					\$ 30,000						
4 Gym Floor Sand, Paint & Recoat	High School						\$ 30,000						
5 Summer Projects - Site Specific Requests	District Wide	ANNUALLY					\$ 15,000						
6 Masonry Repair / Preventive Maintenance	District Wide	ANNUALLY					\$ 15,000						
7 Roof Repair / Preventive Maintenance	District Wide	ANNUALLY					\$ 15,000						
8 Exterior Door Replacement	District Wide	ANNUALLY					\$ 15,000						
9 Hard Surface Budget & Preventive Maintenance	District Wide	ANNUALLY					\$ 75,000						
10 Safety and Security Measures	District Wide	ANNUALLY					\$ 50,000						
11 Lighting Upgrades/Updates - Energy Efficiency	NHI/SLI	2016					\$ 50,000						
2028-2029													
5													
1 Construction of District Storage Building	Grounds	2012						\$ 165,000					
2 Bathroom Remodel & ADA Accessibility Renovations (Upper South)	High School	2012						\$ 150,000					
3 Gym Floor Sand, Paint & Recoat	NHI/SLI	2028						\$ 50,000					
4 Asbestos Abatement, Carpet, Flooring, Tile Replacement	District Wide	2008						\$ 20,000					
5 Summer Projects - Site Specific Requests	District Wide	ANNUALLY						\$ 15,000					

Capital Project	Location	Date Identified	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
6 Masonry Repair / Preventive Maintenance	District Wide	ANNUALLY						\$ 15,000					
7 Roof Repair / Preventive Maintenance	District Wide	ANNUALLY						\$ 15,000					
8 Exterior Door Replacement	District Wide	ANNUALLY						\$ 15,000					
9 Hard Surface Budget & Preventive Maintenance	District Wide	ANNUALLY						\$ 75,000					
10 Safety and Security Measures	District Wide	ANNUALLY						\$ 50,000					
11 Lighting Upgrades/Updates - Energy Efficiency	NHI/SLI	2016						\$ -					

2029-2030		6											
1 Cabinet Unit Heater Replacements	Park Lawn	2022											\$ 130,000
2 Gym Floor Sand, Paint & Recoat	SUM & MDV	2029											\$ 40,000
3 Asbestos Abatement, Carpet, Flooring, Tile Replacement	District Wide	2008											\$ 90,000
4 Summer Projects - Site Specific Requests	District Wide	ANNUALLY											\$ 15,000
5 Masonry Repair / Preventive Maintenance	District Wide	ANNUALLY											\$ 35,000
6 Roof Repair / Preventive Maintenance	District Wide	ANNUALLY											\$ 15,000
7 Exterior Door Replacement	District Wide	ANNUALLY											\$ 20,000
8 Hard Surface Budget & Preventive Maintenance	District Wide	ANNUALLY											\$ 75,000
9 Safety and Security Measures	District Wide	ANNUALLY											\$ 50,000
10 Lighting Upgrades/Updates - Energy Efficiency	NHI/SLI	2016											\$ 100,000

2030-2031		7											
1 Domestic Water Heater System Replacement	High School	2022											\$ 225,000
2 Asbestos Abatement, Carpet, Flooring, Tile Replacement	District Wide	2008											\$ 60,000
3 Summer Projects - Site Specific Requests	District Wide	ANNUALLY											\$ 15,000
4 Masonry Repair / Preventive Maintenance	District Wide	ANNUALLY											\$ 15,000
5 Roof Repair / Preventive Maintenance	District Wide	ANNUALLY											\$ 15,000
6 Exterior Door Replacement	District Wide	ANNUALLY											\$ 15,000
7 Hard Surface Budget & Preventive Maintenance	District Wide	ANNUALLY											\$ 75,000
8 Safety and Security Measures	District Wide	ANNUALLY											\$ 50,000
9 Lighting Upgrades/Updates - Energy Efficiency	NHI/SLI	2016											\$ 100,000

2031-2032		8											
1 Domestic Water Softener System Replacement	High School	2022											\$ 100,000
2 Asbestos Abatement, Carpet, Flooring, Tile Replacement	District Wide	2008											\$ 125,000
3 Summer Projects - Site Specific Requests	District Wide	ANNUALLY											\$ 15,000
4 Masonry Repair / Preventive Maintenance	District Wide	ANNUALLY											\$ 55,000
5 Roof Repair / Preventive Maintenance	District Wide	ANNUALLY											\$ 20,000
6 Exterior Door Replacement	District Wide	ANNUALLY											\$ 30,000
7 Hard Surface Budget & Preventive Maintenance	District Wide	ANNUALLY											\$ 75,000
8 Safety and Security Measures	District Wide	ANNUALLY											\$ 50,000
9 Lighting Upgrades/Updates - Energy Efficiency	NHI/SLI	2016											\$ 100,000

2032-2033		9											
1 Window Replacement	Ixonia	2014											\$ 185,000
2 Asbestos Abatement, Carpet, Flooring, Tile Replacement	District Wide	2008											\$ 100,000
3 Summer Projects - Site Specific Requests	District Wide	ANNUALLY											\$ 15,000
4 Masonry Repair / Preventive Maintenance	District Wide	ANNUALLY											\$ 15,000
5 Roof Repair / Preventive Maintenance	District Wide	ANNUALLY											\$ 15,000
6 Exterior Door Replacement	District Wide	ANNUALLY											\$ 15,000
7 Hard Surface Budget & Preventive Maintenance	District Wide	ANNUALLY											\$ 75,000
8 Safety and Security Measures	District Wide	ANNUALLY											\$ 50,000
9 Lighting Upgrades/Updates - Energy Efficiency	NHI/SLI	2016											\$ 100,000

2032-2033		10											
1 Window Replacement	High School	2006											\$ 185,000
2 Asbestos Abatement, Carpet, Flooring, Tile Replacement	District Wide	2008											\$ 100,000
3 Summer Projects - Site Specific Requests	District Wide	ANNUALLY											\$ 15,000
4 Masonry Repair / Preventive Maintenance	District Wide	ANNUALLY											\$ 15,000
5 Roof Repair / Preventive Maintenance	District Wide	ANNUALLY											\$ 15,000
6 Exterior Door Replacement	District Wide	ANNUALLY											\$ 15,000
7 Hard Surface Budget & Preventive Maintenance	District Wide	ANNUALLY											\$ 75,000
8 Safety and Security Measures	District Wide	ANNUALLY											\$ 50,000
9 Lighting Upgrades/Updates - Energy Efficiency	NHI/SLI	2016											\$ 100,000

Skyward Budgeted Amount			\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000
Accelerated Spending, Rebates and Additional Funding													
Total Budget			\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000	\$ 570,000

Projects Included in Referendum:		Identified	Estimated Cost
HVAC Mechanical Replacements (1965 Steam to Hot Water)	High School	1995?	\$ 28,500,000
Roofing Replacement (1991 Sections 3-14, 18-21 & 24-30)	High School	2014	\$ 3,600,000
Roofing Replacement (1996 Sections 15, 16, 17, 22 & 23)	High School	2014	\$ 500,000
Roofing Replacement (1996 Sections 1, 2, 2A, 4 & 4A)	Ixonia	2014	\$ 300,000
Gym Floor Replacement	Ixonia	2014	\$ 150,000
Subtotal			\$ 33,050,000

Potential Fund 46 Projects:		Targeted Replacement	Estimated Cost
Building Envelope (Door & Window) Replacement & Façade	High School	2023-2030	\$ 2,300,000

Capital Project	Location	Date Identified	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030	2030-2031	2031-2032	2032-2033	2033-2034
Rux Field Turf Replacement	High School	2024-2026	\$ 750,000										
Parking Lot Replacement	Greenland	2024-2029	\$ 300,000										
Parking Lot Replacement	Park Lawn	2024-2029	\$ 450,000										
Carpet/Flooring replacement (SMT, NHI, SLI)	District-wide	2024-2038	\$ 2,640,000										
Parking Lot Replacement	Summit	2026-2031	\$ 750,000										
Roofing Replacement (2003 Sections)	Summit	2028-2033	\$ 1,805,000										
Roofing Replacement (2003 Section 3 & 4)	Greenland	2028-2033	\$ 700,000										
Mechanical Equipment Replacement	Summit	2030-2040	\$ 4,550,000										
Parking Lot Replacement	Nature Hill	2033-2038	\$ 900,000										
Parking Lot Replacement	Silver Lake	2033-2038	\$ 900,000										
Parking Lot Replacement	High School	2025-2035	\$ 1,500,000										
Subtotal			\$ 17,545,000										

Capital Projects Expenditures over 10 years	\$ 5,700,000
Subtotal - Fund 46 and Operating Budget Expenditures	\$ 23,245,000
Fund 46 Balance + \$570,000 Capital Projects/Year (10 years)	\$ 15,883,000
Unfunded identified capital projects and preventative maintenance	\$ (7,362,000)
Total capital projects and preventative maintenance expenditures identified (10 year scope)	\$ 56,295,000
<i>(Includes \$33.05M Potential Referendum Projects highlighted above)</i>	