

SCHOOL DISTRICT OF EDGAR

Wednesday, June 28, 2023

BUDGET HEARING at 7:00pm

&

ANNUAL MEETING at 7:30pm

Edgar School District LMC



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**Annual Report of School District of Edgar
June 28, 2023**

<u>School Board Members</u>	<u>Term Expires</u>
Corey Mueller, President	2024
Pamela Stahel, Vice President	2025
Rebecca Normington, Clerk	2024
Alison Reinders, Treasurer	2026
Megan Wesolowski, Member	2025

Administration

Dr. Cari Guden, District Administrator
Lisa Witt, Elementary Principal
Thomas McCarty, MS/HS Principal

NONDISCRIMINATION STATEMENT:

It is the policy of the Edgar School District that no person may be denied admission to any public school in this district or be denied participation in, be denied the benefits of, or be discriminated against in any curricular, Career and Technical/Education, extracurricular, pupil service, recreational, or other program or activity because of the persons' sex, race, religion, national origin, ancestry, creed, pregnancy, marital or parental status, sexual orientation, or physical, mental, emotional, or learning disability or handicap as required by s. 118.13, Wis. Stats. This policy also prohibits discrimination under related federal statutes, including Title IX of the Educational Amendments of 1972 (sex), Title II, Title VI and Title VII of the Civil Rights Act of 1964 (race and national origin), Section 504 of the Rehabilitation Act of 1973 (handicap), and the Americans with Disabilities Act of 1990. This policy also prohibits harassment.

The district encourages informal resolution of complaints under this policy. A formal complaint resolution procedure is available, however, to address allegations of violations of the policy in the Edgar School District. For complaint procedures see Board Policies 1422, 2260, 2421, 3122, 4122, and 5517.

Any questions concerning s. 118.13, Wis. Stats., of Title IX of the Education Amendments of 1972, which prohibits discrimination on the basis of sex, or inquiries related to Section 504 of the Rehabilitation Act of 1973, which prohibits discrimination on the basis of handicap, should be directed to:

Dr. Cari Guden, District Administrator
203 E Birch Street/PO Box 196
Edgar, WI 54426
(715) 352-2351

SCHOOL DISTRICT OF EDGAR

Mission Statement: The School District of Edgar provides a safe and positive environment and is committed to continuous improvement for all students, staff and community members. Edgar Excellence embodies leadership in: curriculum & instruction, technological integration & innovation, collaboration & co-curriculars. We prepare all of our graduates to be college and career ready.

Vision: The Edgar Excellence environment will ensure a rigorous learning experience that equips our students for success in a global society.

Values: The School District of Edgar Values: Edgar Excellence...Pride and Tradition!
Respect & Responsibility, Teamwork, Hard Work & Integrity, Leadership, Critical Thinkers,
Acceptance of All

School District of Edgar
Wednesday, June 28, 2023

Regular Board Meeting at 6:00pm
Special Board Meeting & Budget Hearing at 7:00pm
and
Annual Meeting at 7:30pm

Edgar School District LMC

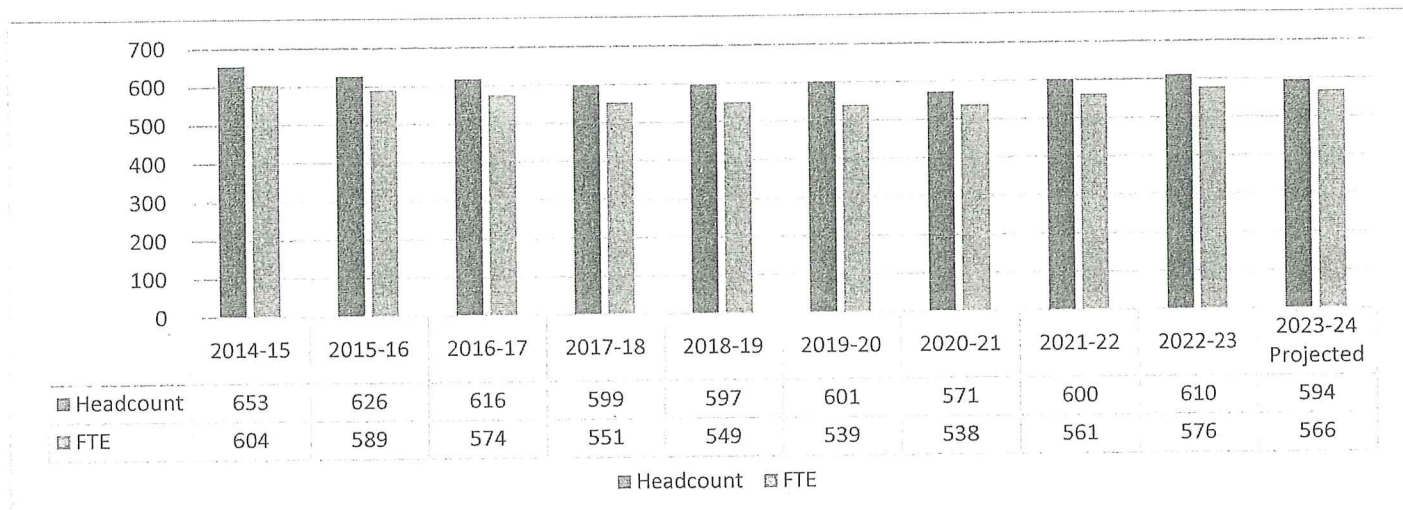
1. BUDGET HEARING–

- A. Call to Order - Mr. Corey Mueller, President, Board of Education
- B. Pledge of Allegiance
- C. Motion to amend the 2022-23 Fund 10 Budget to transfer funds within the budget.
- D. Motion to Assign Fund 10 Balances
- E. Motion to Allow Assignment of District Funds
- F. Presentation of Proposed Budget- Dr. Cari Guden, District Administrator & Morgan Mueller, District Bookkeeper
- G. Discussion and Questions Concerning Budget
- H. Adjournment Budget Hearing

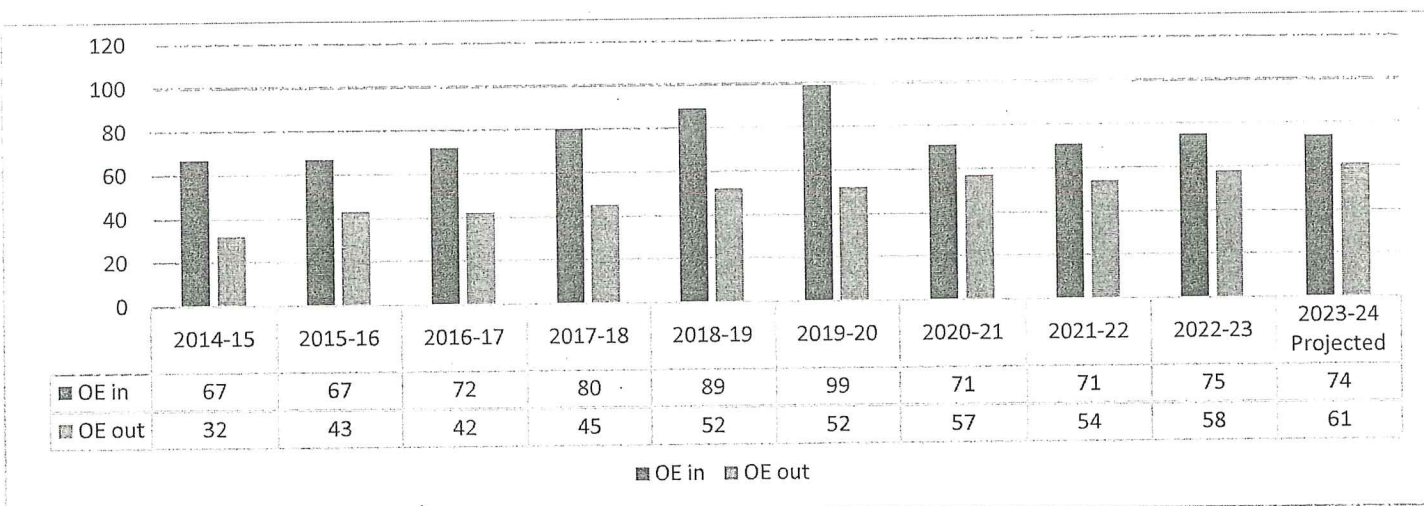
2. ANNUAL MEETING -

- A. Call to Order
- B. Election of Meeting Chairperson
- C. Approval of Annual Meeting Minutes
- D. Action Items:
 - 1. Set Salaries for Board Members
 - 2. Authorization to Acquire Real Estate Through Purchase, if available
 - 3. Authorization to Provide School Lunch
 - 4. Adoption of Tax Levy for 2023-24
 - 5. Set 2024 Annual Meeting Date: June 26, 2024
- E. Other Business
- F. Adjournment

Head Count/Resident FTE Comparison



Open Enrollment In/Out Head Count Comparison



Class Enrollment

Grade	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24 Projected
EC	3	3	2	2	5	7	3	4	2	5
4K	47	35	36	30	24	40	47	35	38	20
5K	46	47	38	35	34	23	38	48	38	39
1	43	46	46	40	38	33	19	39	51	37
2	46	43	44	46	36	39	38	23	43	50
3	46	48	40	47	48	38	34	36	27	43
4	47	46	46	39	45	46	40	34	34	29
5	45	45	48	47	42	42	45	41	38	39
6	36	46	43	44	47	47	44	48	42	36
7	37	34	46	48	44	48	44	49	46	42
8	47	39	36	44	45	49	44	46	49	49
9	37	51	45	42	50	47	50	49	49	49
10	56	37	50	44	41	49	47	50	52	48
11	48	54	36	51	49	40	42	49	53	54
12	69	52	60	40	49	53	36	49	48	54
Total	653	626	616	599	597	601	571	600	610	594

Student Demographic History (Headcount)

	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-23
Students with Disabilities (Special Education)	76 12.1%	73 11.8%	85 14.2%	84 14.1%	92 15.3%	81 14.2%	89 14.8%	97 15.9%
Economically Disadvantaged (Free and Reduced Lunch)	197 31.5%	160 25.9%	156 26.0%	172 28.8%	189 31.4%	163 28.5%	177 29.5%	192 31%
English Learners (ELL)	0 0%	1 0.2%	0 0%	0 0%	0 0%	0 0%	1 0.2%	6 1%
Total Enrollment	626	617	599	597	601	571	600	611

DEPARTMENT OF PUBLIC INSTRUCTION
2023-24 REVENUE LIMIT WORKSHEET

As of 6.5.23

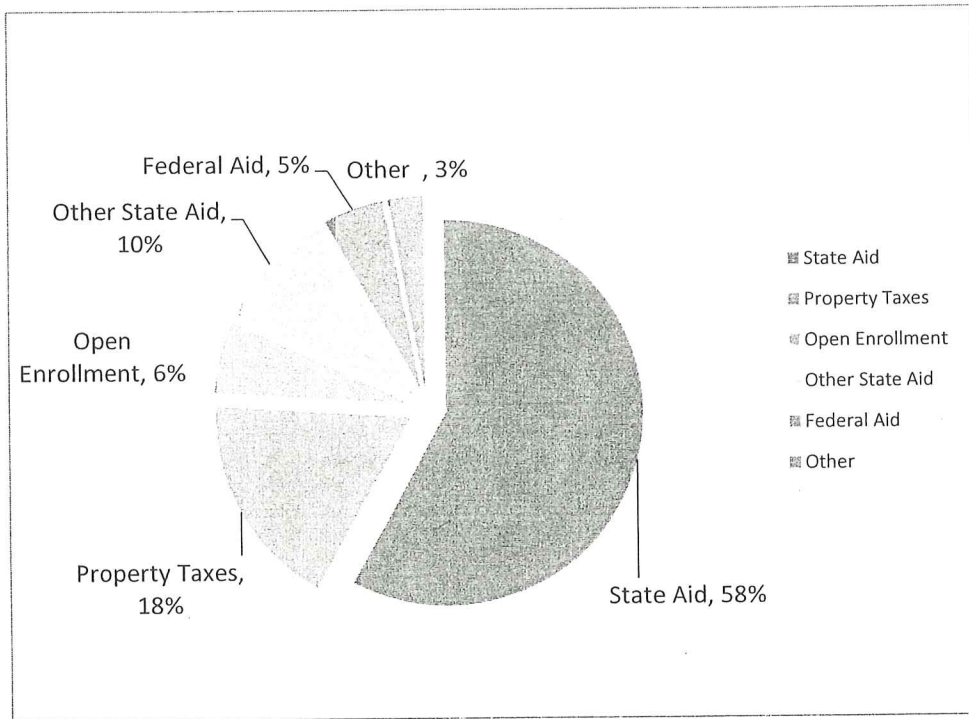
DISTRICT:	Edgar	1561	2023-2024 Revenue Limit Worksheet																														
<p>Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 22-23 Revenue Limit</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:80%;">2022-23 General Aid Certification (22-23 Line 12A, Src 621)</td><td style="width:10%; text-align: right;">5,395,464</td><td style="width:10%;"></td></tr> <tr><td>2022-23 Hi Pov Aid (22-23 Line 12B, Src 628)</td><td style="text-align: right;">0</td><td></td></tr> <tr><td>2022-23 Computer Aid Received (22-23 Line 12C, Src 691)</td><td style="text-align: right;">2,798</td><td></td></tr> <tr><td>2022-23 Aid for Exempt Personal Property (22-23 Line 12D, Src 691)</td><td style="text-align: right;">12,236</td><td></td></tr> <tr><td>2022-23 Fnd 10 Levy Cert (22-23 Line 14A, Levy 10 Src 211)</td><td style="text-align: right;">1,812,692</td><td></td></tr> <tr><td>2022-23 Fnd 38 Levy Cert (22-23 Line 14B, Levy 38 Src 211)</td><td style="text-align: right;">124,146</td><td></td></tr> <tr><td>2022-23 Fnd 41 Levy Cert (22-23 Line 14C, Levy 41 Src 211)</td><td style="text-align: right;">0</td><td></td></tr> <tr><td>2022-23 Aid Penalty for Over Levy (22-23 FINAL Rev Lim, June 2023)</td><td style="text-align: right;">1,206,318</td><td></td></tr> <tr><td>2022-23 Total Levy for All Levied Non-Recurring Exemptions*</td><td style="text-align: right;">6,141,018</td><td></td></tr> <tr><td>NET 2023-24 Base Revenue Built from 2022-23 Data (Line 1)</td><td style="text-align: right;">6,141,018</td><td></td></tr> </table>			2022-23 General Aid Certification (22-23 Line 12A, Src 621)	5,395,464		2022-23 Hi Pov Aid (22-23 Line 12B, Src 628)	0		2022-23 Computer Aid Received (22-23 Line 12C, Src 691)	2,798		2022-23 Aid for Exempt Personal Property (22-23 Line 12D, Src 691)	12,236		2022-23 Fnd 10 Levy Cert (22-23 Line 14A, Levy 10 Src 211)	1,812,692		2022-23 Fnd 38 Levy Cert (22-23 Line 14B, Levy 38 Src 211)	124,146		2022-23 Fnd 41 Levy Cert (22-23 Line 14C, Levy 41 Src 211)	0		2022-23 Aid Penalty for Over Levy (22-23 FINAL Rev Lim, June 2023)	1,206,318		2022-23 Total Levy for All Levied Non-Recurring Exemptions*	6,141,018		NET 2023-24 Base Revenue Built from 2022-23 Data (Line 1)	6,141,018		
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<p>*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied: (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expendts, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)</p>																																	
<p style="text-align: center;">September & Summer FTE Membership Averages</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr><th></th><th style="text-align: center;">2021</th><th style="text-align: center;">2022</th></tr> <tr><td>Line 2: Base Avg: ((20+4ss)+(21+4ss)+(22+4ss)) / 3 =</td><td style="text-align: center;">44</td><td style="text-align: center;">39</td></tr> <tr><td>Summer FTE:</td><td style="text-align: center;">18</td><td style="text-align: center;">16</td></tr> <tr><td>% (40,40,40)</td><td style="text-align: center;">538</td><td style="text-align: center;">576</td></tr> <tr><td>Sept FTE:</td><td style="text-align: center;">0.00</td><td style="text-align: center;">0.00</td></tr> <tr><td>New ICS - Independent Charter Schools FTE</td><td style="text-align: center;">551</td><td style="text-align: center;">592</td></tr> <tr><td>Total FTE</td><td style="text-align: center;">579</td><td style="text-align: center;">592</td></tr> </table>				2021	2022	Line 2: Base Avg: ((20+4ss)+(21+4ss)+(22+4ss)) / 3 =	44	39	Summer FTE:	18	16	% (40,40,40)	538	576	Sept FTE:	0.00	0.00	New ICS - Independent Charter Schools FTE	551	592	Total FTE	579	592										
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<p>Line 6: Curr Avg: ((20+4ss)+(21+4ss)+(22+4ss)) / 3 =</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr><th></th><th style="text-align: center;">2021</th><th style="text-align: center;">2023</th></tr> <tr><td>Summer FTE:</td><td style="text-align: center;">44</td><td style="text-align: center;">39</td></tr> <tr><td>% (40,40,40)</td><td style="text-align: center;">18</td><td style="text-align: center;">16</td></tr> <tr><td>Sept FTE:</td><td style="text-align: center;">561</td><td style="text-align: center;">566</td></tr> <tr><td>New ICS - Independent Charter Schools FTE</td><td style="text-align: center;">0.00</td><td style="text-align: center;">0.00</td></tr> <tr><td>Total FTE</td><td style="text-align: center;">579</td><td style="text-align: center;">582</td></tr> </table>				2021	2023	Summer FTE:	44	39	% (40,40,40)	18	16	Sept FTE:	561	566	New ICS - Independent Charter Schools FTE	0.00	0.00	Total FTE	579	582													
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<p>Line 10B: Declining Enrollment Exemption = Average FTE Loss (Line 2 - Line 6, if > 0) X 1.00 =</p> <p>X (Line 5, Maximum 2023-2024 Revenue per Memb) = Non-Recurring Exemption Amount:</p>																																	
<p>Fall 2022 Property Values. 2022 TIF-Out Tax Apportionment Equalized Valuation</p> <table border="1" style="width:100%; border-collapse: collapse;"> <tr><td style="width:80%;">CELL COLOR KEY: Auto-Calc</td><td style="width:10%;"></td><td style="width:10%; text-align: center;">District-Entered</td></tr> <tr><td colspan="3">Worksheet is available at: http://dpi.wi.gov/limits/worksheets/revenue</td></tr> <tr><td colspan="3">Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.</td></tr> </table>			CELL COLOR KEY: Auto-Calc		District-Entered	Worksheet is available at: http://dpi.wi.gov/limits/worksheets/revenue			Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.																								
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2023-2024 Revenue Limit Worksheet				
1. 2023-24 Base Revenue (Funds 10, 38, 41)	(from left)		(from left)	6,141,018
2. Base Sept Membership Avg (2020+4ss, 2021+4ss, 2022+4ss)/3	(from left)		(from left)	574
3. 2023-24 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)		(with cents)	10,698.64
4. 2023-24 Per Member Change (A+B)				200.00
2023-24 Low Revenue Ceiling per s.121.905(1):				
A. Allowed Per-Member Change for 23-24	10,000.00		10,000.00	Values may be impacted by 2023-25 biennial budget.
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00		0.00	
C. Value of the CCDEB (23-24 DPI Computed-CCDEB Distis only)	0.00		0.00	
5. 2023-24 Maximum Revenue / Member (Ln 3 + Ln 4)	(from left)		(from left)	10,898.64
6. Current Membership Avg (2021+4ss, 2022+4ss, 2023+4ss)/3	(rounded)		(rounded)	584
7. 2023-24 Rev Limit, No Exemptions (Ln7A + Ln 7B)	6,364,806		6,364,806	
A. Max Rev/(Memb x Cur Memb Avg (Ln 5 x Ln 6)				
B. Hold Harmless Non-Recurring Exemption	0		0	
8. Total 2023-24 Recurring Exemptions (A+B+C+D+E)	(rounded)		(rounded)	10,000
A. Prior Year Carryover	0		0	
B. Transfer of Service	10,000		10,000	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0		0	
D. Federal Impact Aid Loss (2021-22 to 2022-23)	0		0	
E. Recurring Referenda to Exceed (if 2023-24 is first year)	0		0	
9. 2023-24 Limit with Recurring Exemptions (Ln 7 + Ln 8)				
10. Total 2023-24 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)				
A. Non-Recurring Referenda to Exceed 2023-24 Limit	950,000		950,000	6,374,806
B. Declining Enrollment Exemption for 2023-24 (from left)				1,204,544
C. Energy Efficiency Net Exemption for 2023-24 (see pg 4 for details)	123,713		123,713	
D. Adjustment for Refunded or Rescinded Taxes, 2023-24	0		0	
E. Prior Year Open Enrollment (unaccounted pupils)	0		0	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0		0	
G. Other Adjustments (Fund 39 Bal Transfer)	130,831		130,831	
H. WPCP and RPCP Private School Voucher Aid Deduction	0		0	
I. SNSP Private School Voucher Aid Deduction				
11. 2023-24 Revenue Limit With All Exemptions (Ln 9 + Ln 10)				
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)	5,718,544		5,718,544	7,579,350
A. 2023-24 OCT 15 CERT OF GENERAL AID	0		0	5,733,578
B. State Aid to High Poverty Districts (not all districts)	2,798		2,798	
C. State Aid for Exempt Computers (Source 691)	12,236		12,236	
D. State Aid for Exempt Personal Property (Source 691)				
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.				
13. Allowable Limited Revenue: (Line 11 - Line 12)				1,845,772
(10, 38, 41 Levies)				
14. Total Limited Revenue To Be Used (A+B+C)	Not > line 13		Not > line 13	1,845,772
Entries Required Below: Enter amnts needed by purpose and fund:				
A. Gen Operations: Fnd 10 Src 211	1,720,726		(Proposed Fund 10)	
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	125,046		(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)	313,170		313,170	
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)				
B. Community Services (Fund 80 Src 211)				
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)				
D. Other Levy Revenue - Milwaukee & Kenosha Only				
16. Total Fall, 2023 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)				2,158,942
Line 16 is the total levy to be apportioned in the PL401.				
Levy Rate = 0.00764999				
Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.				

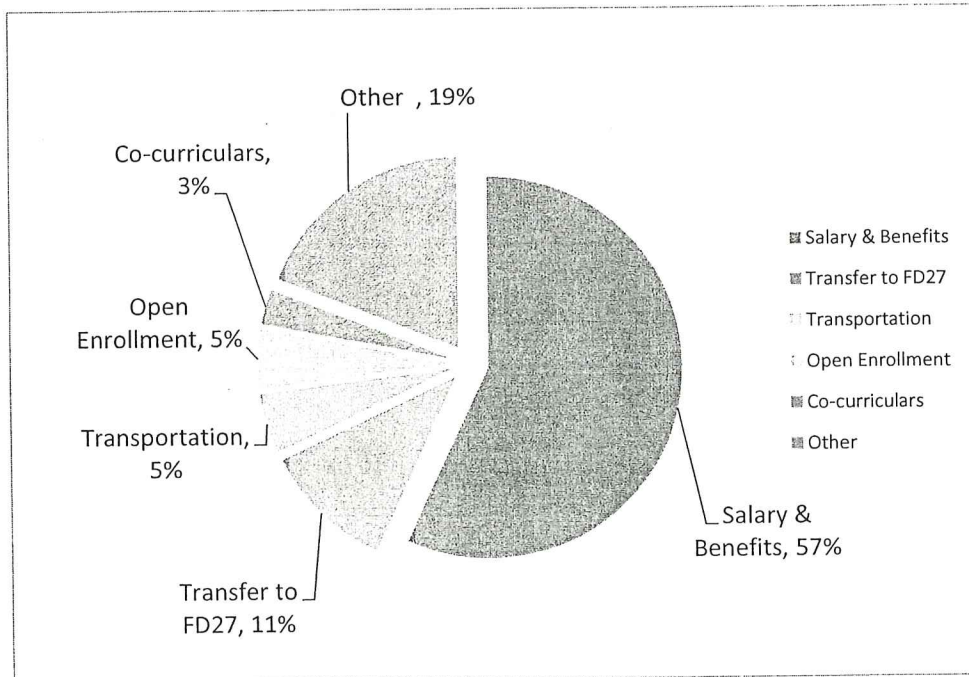
TAX LEVY HISTORY

	Highest mil 1992-93	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024 Projected
General		1,593,179	1,550,632	1,504,943	1,682,746	1,550,272	1,597,522	1,317,171	1,121,883	1,812,692	1,720,726
ACT32		0	70,005	126,638	124,088	126,462	123,763	126,846	123,046	124,146	125,046
Debt Service		525,910	638,880	705,745	744,250	863,291	832,011	1,062,405	1,137,230	479,616	313,170
TOTAL LEVY		2,119,089	2,259,517	2,337,326	2,551,084	2,540,025	2,553,296	2,506,422	2,382,159	2,416,454	2,158,942
- change from prior year		2.0%	6.6%	3.4%	9.1%	-0.4%	0.5%	-1.8%	-5.0%	1.4%	-10.7%
Equalized Value		199,380,432	205,747,768	212,980,713	221,828,980	232,074,977	236,093,147	243,280,813	251,736,161	276,681,424	282,215,052
- change from prior year		0.9%	3.2%	3.5%	4.2%	4.6%	1.7%	3.0%	3.5%	9.9%	2.0%
Mil Rate	\$ 17.85	\$ 10.63	\$ 10.98	\$ 10.97	\$ 11.50	\$ 10.94	\$ 10.81	\$ 10.30	\$ 9.46	\$ 8.73	\$ 7.65
- change from prior year		1.1%	3.3%	-0.1%	4.8%	-4.8%	-1.2%	-4.7%	-8.2%	-7.7%	-12.4%
Mil Rate:											
General	\$ 7.99	\$ 7.54	\$ 7.07	\$ 7.07	\$ 7.59	\$ 6.68	\$ 6.77	\$ 5.41	\$ 4.46	\$ 6.55	\$ 6.10
ACT32	\$ 0.34	\$ 0.34	\$ 0.59	\$ 0.59	\$ 0.56	\$ 0.54	\$ 0.52	\$ 0.52	\$ 0.49	\$ 0.45	\$ 0.44
Debt	\$ 2.64	\$ 3.11	\$ 3.31	\$ 3.31	\$ 3.36	\$ 3.72	\$ 3.52	\$ 4.37	\$ 4.52	\$ 1.73	\$ 1.11

2023-2024 Projected Revenues



2022-2024 Projected Expenses



Edgar/MCSE Teacher Tenure				
Years teaching in Edgar	2021-2022		2022-23	
	Edgar	MCSE*	Edgar	MCSE*
0-5 years	16	10	19	10
6-10 years	10	0	7	0
11-15 years	3	0	6	0
16-20 years	6	0	5	0
21-24 years	3	0	2	0
25+ years	5	0	7	0
Total Number of Teachers	43	10	46	10
*MCSE=Marathon County Special Education				

Revenue & Expense History

	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	2022-2023	2023-2024
REVENUE	Actual	Actual	Actual	Actual	Actual	Budgeted	Projected
Equalized (state) aid	58%	56%	55%	59%	58%	56%	58%
Amount	\$ 4,702,806.00	\$ 4,639,781.00	\$ 4,526,381.00	\$ 4,819,630.00	\$ 5,013,199.00	\$ 5,395,464.00	\$ 5,718,544.00
Property Taxes	21%	19%	19%	16%	13%	20%	18%
Amount	\$ 1,681,413.00	\$ 1,548,938.00	\$ 1,596,188.99	\$ 1,317,171.00	\$ 1,121,883.00	\$ 1,812,692.00	\$ 1,726,726.00
Other State Aid	9%	12%	12%	11%	11%	9%	10%
Amount	\$ 745,484.79	\$ 998,964.06	\$ 1,000,292.25	\$ 918,282.23	\$ 931,475.28	\$ 876,621.67	\$ 924,009.67
Open Enrollment In	8%	8%	9%	7%	7%	7%	6%
Amount	\$ 616,286.00	\$ 689,669.00	\$ 743,394.00	\$ 582,085.00	\$ 628,163.00	\$ 640,000.00	\$ 621,000.00
Federal Aid	2%	2%	2%	5%	7%	6%	5%
Amount	\$ 179,146.43	\$ 201,936.46	\$ 186,416.23	\$ 386,042.30	\$ 619,425.24	\$ 606,543.00	\$ 489,000.00
Other	2%	2%	2%	2%	4%	1%	3%
Amount	\$ 129,609.65	\$ 155,202.99	\$ 154,841.00	\$ 133,824.48	\$ 302,399.40	\$ 304,176.00	\$ 311,910.00
Total FD10 Revenues	\$ 8,054,745.87	\$ 8,234,491.51	\$ 8,207,513.47	\$ 8,157,035.01	\$ 8,616,544.92	\$ 9,635,496.67	\$ 9,791,189.67
EXPENSES	Actual	Actual	Actual	Actual	Actual	Budgeted	Projected
Salary & Benefits	59%	59%	58%	60%	57%	58%	57%
Amount	\$ 4,713,643.80	\$ 4,792,095.63	\$ 4,650,928.61	\$ 4,952,811.80	\$ 4,928,098.22	\$ 5,519,675.82	\$ 5,614,207.77
Transfer to Fund 27	8%	9%	9%	11%	10%	10%	11%
Amount	\$ 676,334.71	\$ 712,608.33	\$ 734,493.88	\$ 896,924.89	\$ 893,633.72	\$ 998,000.00	\$ 1,079,300.00
Transportation	6%	6%	5%	6%	5%	5%	5%
Amount	\$ 488,113.81	\$ 513,646.89	\$ 417,669.56	\$ 480,027.39	\$ 471,683.01	\$ 482,498.28	\$ 506,650.00
Open Enrollment Out	4%	5%	5%	5%	5%	5%	5%
Amount	\$ 321,463.00	\$ 379,909.00	\$ 404,153.00	\$ 405,323.00	\$ 386,587.00	\$ 490,000.00	\$ 511,000.00
Co-curriculars	4%	4%	3%	3%	3%	3%	3%
Amount	\$ 283,101.85	\$ 294,098.23	\$ 253,666.92	\$ 236,248.22	\$ 254,564.83	\$ 241,890.06	\$ 241,775.81
Other	19%	18%	20%	16%	19%	19%	19%
Amount	\$ 1,542,243.46	\$ 1,487,913.16	\$ 1,569,360.80	\$ 1,283,856.70	\$ 1,654,417.30	\$ 1,801,584.43	\$ 1,838,256.09
Total FD10 Expenses	\$ 8,024,900.63	\$ 8,180,271.24	\$ 8,030,272.77	\$ 8,255,192.00	\$ 8,588,984.08	\$ 9,533,648.59	\$ 9,791,189.67

ACCOUNT DEFINITIONS

The budget document has been developed according to the format recommended by the Wisconsin Department of Public Instruction. Following is a brief explanation of the definitions and costs attributed to each expenditure category.

Categories are assigned to instruction; each sub section includes all costs for salaries, fringe benefits, social security taxes, supplies, material, equipment, and personal and property service contracts.

110 000	Undifferentiated Curriculum: Grades K-5, Chapter I, Summer School
120 000	Regular Curriculum: K-12 Music and Art, 7-12 Math, English, Science, Social Studies, Computer Instruction
130 000	Vocational curriculum: Business, Family and Consumer Education, Technology Education
140 000	Physical curriculum: Drivers Education, K-12 Physical Education, Health
150 000	Special Curriculum: Learning Disabilities, Speech Clinician, Emotionally Disturbed, Mental Handicapped, Homebound Instruction, EEN Pre-School, SNDS, Physical Therapy, Occupational Therapy, Visually Disabled, Hearing Disabilities
160 000	Co-Curricular Activities: Athletics, Forensics, Music, Yearbook, AFS, FBLA, VICA, FHA
210 000	Pupil Services: Guidance Program, Health Supplies, School Psychologist
220 000	Instructional Staff: Reading Specialist, In-service, Curriculum Work, Library, Audio Visual, LVEC, Supervision of Exceptional Education
230 000	General Administration: District Administrator, School Board, Secretary, Elections, Census, Legal Fees, Audit, Chapter I Administration, Supplies
240 000	Building Administration: Principals, Secretary, General Supplies, Telephone
250 000	Business Administration: Building Operations, Fiscal Operations, Maintenance, Custodians, All Transportation (buses)
270 000	Insurance and Judgments: District Insurance, Workers Compensation, Unemployment Compensation, Liability, Property and Boiler Insurance
280 000	Debt Service: Interest and Fees associated with Short Term Borrowing for Operations

School District of Edgar
ANNUAL MEETING BUDGET ADOPTION 2023-2024

		ACTUAL	ESTIMATED	BUDGET
	Examples	2021-2022	2022-2023	2023-2024
GENERAL FUND - FUND 10				
Beginning Fund Balance		\$565,551.21	\$593,112.05	\$694,960.13
Residual equity Transfers in(out)		\$27,560.84	\$101,848.08	\$0.00
Ending Fund Balance - Committed (Construction & Equipment)		\$0.00	\$0.00	\$0.00
Ending Fund Balance - Unassigned (For Cash Flow Purposes)		\$593,112.05	\$694,960.13	\$694,960.13
TOTAL ENDING FUND BALANCE (ACCT. 933 000)		\$593,112.05	\$694,960.13	\$694,960.13
LOCAL SOURCES				
210 Taxes	Property, Mobile Home	\$1,130,265.54	\$1,818,692.00	\$1,726,726.00
240 Payment for Services	Bus fees, Misc. fees	\$0.00	\$0.00	\$0.00
260 Non-Capital Sales	Materials for resale, Misc	\$350.31	\$2,000.00	\$2,000.00
270 School Activity Income	Admissions, Entry fees	\$19,390.00	\$24,000.00	\$29,000.00
280 Interest on Investments	Bank, Checking invest.	\$1,001.18	\$1,000.00	\$1,000.00
290 Other Revenue Local Sources	Gifts, Student fees, Rental	\$48,737.17	\$48,000.00	\$43,000.00
TOTAL LOCAL REVENUE		\$1,199,744.20	\$1,893,692.00	\$1,801,726.00
OTHER SCHOOL DIST. Within WISC.				
341 Non-OE Gen. Tuition	From WI school districts (teaching services)	\$41,939.54	\$50,000.00	\$50,000.00
345 General Tuition - Open Enrollment	Open Enrollment (in)	\$628,163.00	\$640,000.00	\$621,000.00
349 Other Interdistrict, Within WI	Fee pd from other Districts (Marathon/Athens)	\$0.00	\$0.00	\$0.00
TOTAL OTHER SCHOOL DISTRICTS		\$670,102.54	\$690,000.00	\$671,000.00
INTERMEDIATE SOURCES				
515 Transit of Aids- State	NTC/Youth apprenticeship	\$6,325.00	\$6,000.00	\$6,000.00
517 Transit of Aids- Federal	Carl Perkins Grant	\$4,216.65	\$4,734.00	\$4,734.00
539 Payments for Services	Payments From MCSE	\$0.00	\$0.00	\$0.00
590 Other Intermediate Sources	Other Grants	\$0.00	\$0.00	\$0.00
TOTAL INTERMEDIATE SOURCES		\$10,541.65	\$10,734.00	\$10,734.00
STATE SOURCES				
610 State Aid -- Categorical	Transportation, LMC, Per Pupil Adj.	\$45,645.90	\$39,500.00	\$49,500.00
620 State Aid -- General	Equalization Aid	\$5,013,199.00	\$5,395,464.00	\$5,718,544.00
630 Special Project Grants	EE grant, School to Career grant, etc.	\$10,578.25	\$13,180.00	\$9,180.00
640 Payment for Services	Not applicable	\$0.00	\$0.00	\$0.00
650 Student Achievement	ARG Grant (smaller class size)	\$100,777.64	\$100,000.00	\$100,000.00
660 State Revenue Local Government	NTC reimbursements	\$0.00	\$0.00	\$0.00
690 Other State Revenue	Sparsity aid, Per pupil aid, Safety Grant, etc.	\$768,148.49	\$717,941.67	\$765,329.67
TOTAL STATE SOURCES		\$5,938,349.28	\$6,266,085.67	\$6,642,553.67
FEDERAL SOURCES				
730 Special Project Grants	Title IIA / IV & ESSER Grants	\$437,577.71	\$426,400.00	\$354,000.00
750 Title I-V Programs	Title IA (based on low income)	\$112,179.83	\$89,000.00	\$100,000.00
780 Federal Grant Revenue	Medicare Payouts/Gov. one-time per pupil aid	\$26,510.14	\$51,409.00	\$0.00
790 Direct Federal Revenue	SRSA Grant	\$38,940.91	\$35,000.00	\$35,000.00
TOTAL FEDERAL SOURCES		\$615,208.59	\$601,809.00	\$489,000.00
OTHER REVENUE				
860 Compensation, Fixed Assets	Sale of Fixed Assets	\$0.00	\$0.00	\$0.00
878 Long-Term Obligations	Capital leases	\$165,274.32	\$165,000.00	\$165,000.00
968 Adjustments	Premium - Temp Borrowing	\$13,780.00	\$2,176.00	\$2,176.00
970 Prior Year Expenditure Refunds	Work comp dividend	\$3,105.00	\$3,000.00	\$3,000.00
990 Misc Income	Contract release, Misc etc.	\$439.34	\$3,000.00	\$6,000.00
TOTAL OTHER REVENUE		\$182,598.66	\$173,176.00	\$176,176.00
OTHER SOURCES				
199 Cooperative Fund Transfer		\$0.00	\$0.00	\$0.00
GENERAL FUND 10 - TOTAL RECEIPTS		\$8,616,544.92	\$9,635,496.67	\$9,791,189.67

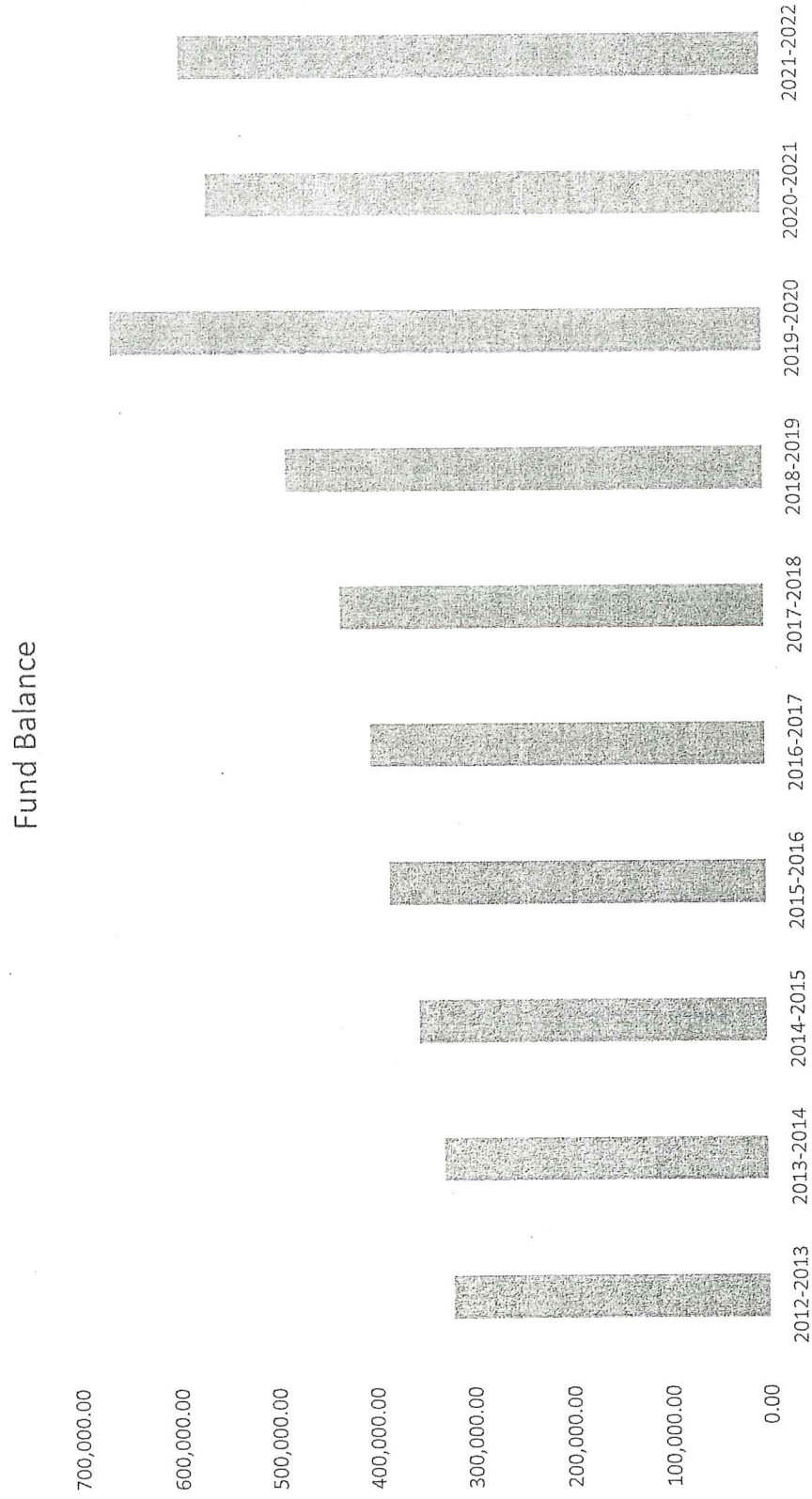
EXPENDITURES		ACTUAL 2021-2022	ESTIMATED 2022-2023	BUDGET 2023-2024
INSTRUCTION	Teaching positions, equip, supplies			
110 000 Undifferentiated Curriculum	Grades PreK-5	\$1,432,739.30	\$1,641,228.80	\$1,439,157.86
120 000 Regular Curriculum	Grades 6-12	\$1,721,629.58	\$1,681,217.57	\$1,827,084.02
130 000 Vocational Curriculum	Ag, Bus., FACE, Tech Ed, STW	\$300,710.12	\$394,734.72	\$398,252.92
140 000 Physical Curriculum	Phy Ed, Dr. Ed	\$198,198.58	\$217,016.18	\$224,241.78
160 000 Co-curricular Activities	Athletics, Academic Clubs	\$254,564.83	\$241,890.06	\$241,775.81
170 000 Other Special needs	ELL expenses, Gifted & Talented	\$623.29	\$24,181.56	\$22,051.80
TOTAL INSTRUCTION		\$3,908,465.70	\$4,200,268.89	\$4,152,564.19
SUPPORT SERVICES	Non-teaching costs, positions, expenses			
210 000 Pupil Services	Aides, Guidance, 1/2 Secretaries	\$425,653.49	\$525,982.78	\$474,834.19
220 000 Instructional Staff Services	LMC, Improve of Instr.	\$526,198.85	\$622,607.74	\$879,067.59
230 000 General Administration	School Board, Admin.	\$326,393.68	\$335,397.26	\$342,175.32
240 000 School Building Administration	Principals, 1/2 Secretaries	\$332,434.69	\$367,950.73	\$377,223.83
250 000 Business Administration	Oper. ,Maintance, Bkpping, Transportation	\$1,156,204.80	\$1,326,791.19	\$1,422,348.55
260 000 Central Services	Phone, Paper, Postage, Office supplies	\$37,072.24	\$48,000.00	\$31,000.00
270 000 Insurance & Judgements	School Insurance	\$62,782.00	\$71,060.00	\$79,710.00
280 000 Debt Services	Short Term Loans, Copier Leases	\$86,790.86	\$60,000.00	\$60,000.00
290 000 Other Support Services	Non Instructional Tech, Retirees, CESA	\$145,311.67	\$191,990.00	\$178,066.00
TOTAL SUPPORT SERVICES		\$3,098,842.28	\$3,549,779.70	\$3,844,425.48
NON-PROGRAM TRANSACTIONS	Fund Transfers, ECCP, OE, Voucher			
410 000 Interfund Operating Transfer	SPED, Energy Eff, FD46, and food service	\$898,633.72	\$1,103,000.00	\$1,079,300.00
430 000 Instructional Services Payments	Tuition to CESA, State, Tech Colleges	\$82,545.37	\$60,600.00	\$73,900.00
435 000 General Tuition Payments	Open Enrollment (out)	\$386,587.00	\$490,000.00	\$511,000.00
438 000 General Tuition Payments	Parental Choice Private School	\$129,854.00	\$130,000.00	\$130,000.00
491 000 Revenue Transits to Others	Federal Grant Transit	\$0.00	\$0.00	\$0.00
492 000 Adjustments and Refunds	Lease adjus. (auditor) Prop Tax Chargeback (DPI)	\$84,056.01	\$0.00	\$0.00
TOTAL NON-PROGRAM TRANSACTIONS		\$1,581,676.10	\$1,783,600.00	\$1,794,200.00
GENERAL FUND 10 - TOTALS				
EXPENDITURES		\$8,588,984.08	\$9,533,648.59	\$9,791,189.67
REVENUES		\$8,616,544.92	\$9,635,496.67	\$9,791,189.67
DIFFERENCE		\$27,560.84	\$101,848.08	\$0.00

		ACTUAL	ESTIMATED	BUDGET
		2021-2022	2022-2023	2023-2024
GIFTS/DONATIONS TRUST (FUND 21)	Gifts/Donations & Activity Funds & Scholarships			
900 000 Beginning Fund Balance		\$531,903.28	\$561,177.01	\$561,177.01
900 000 Ending Fund Balance		\$561,177.01	\$561,177.01	\$611,177.01
REV. & OTHER FINANCE SOURCES		\$382,713.86	\$300,000.00	\$350,000.00
EXP. & OTHER FINANCE USES		\$353,440.13	\$300,000.00	\$300,000.00
SPECIAL EDUCATION (FUND 27)	SPED costs (Marathon Cty Special Ed Coop)			
900 000 Beginning Fund Balance		\$0.00	\$0.00	\$0.00
900 000 Ending Fund Balance		\$0.00	\$0.00	\$0.00
REV. & OTHER FINANCE SOURCES		\$1,425,622.63	\$1,413,000.00	\$1,461,300.00
EXP. & OTHER FINANCE USES		\$1,425,622.63	\$1,413,000.00	\$1,461,300.00
DEBT SERVICE FUND (FUND 38)	ACT 32 projects & Edgar Building			
900 000 Beginning Fund Balance		\$85,504.32	\$83,156.67	\$81,081.67
900 000 Ending Fund Balance		\$83,156.67	\$81,081.67	\$78,906.67
REV. & OTHER FINANCE SOURCES		\$128,072.85	\$129,545.50	\$130,445.50
EXP. & OTHER FINANCE USES		\$130,420.50	\$131,620.50	\$132,620.50
DEBT SERVICE FUND (FUND 39)	Long Term debt payments			
900 000 Beginning Fund Balance		\$814,268.57	\$1,013,270.64	\$585,279.39
900 000 Ending Fund Balance		\$1,013,270.64	\$585,279.39	\$1,528.19
REV. & OTHER FINANCE SOURCES		\$1,313,639.57	\$571,216.25	\$358,370.80
EXP. & OTHER FINANCE USES		\$1,114,637.50	\$999,207.50	\$942,122.00
CAPITAL PROJECT FUNDS (FUND 46)	Trust Fund for building remodeling			
900 000 Beginning Fund Balance		\$1,001.38	\$1,001.68	\$101,001.68
900 000 Ending Fund Balance		\$1,001.68	\$101,001.68	\$136,001.68
REV. & OTHER FINANCE SOURCES		\$0.30	\$100,000.00	\$35,000.00
EXP. & OTHER FINANCE USES		\$0.00	\$0.00	\$0.00
FOOD SERVICE FUND (FUND 50)	Breakfast & Lunch Programs			
900 000 Beginning Fund Balance		\$130,828.74	\$246,939.64	\$249,269.96
900 000 Ending Fund Balance		\$246,939.64	\$249,269.96	\$249,441.23
REV. & OTHER FINANCE SOURCES		\$567,326.58	\$395,100.00	\$396,100.00
EXP. & OTHER FINANCE USES		\$451,215.68	\$392,769.68	\$395,928.73
COMMUNITY SERVICE (FUND 80)	Fund is not used			
900 000 Beginning Fund Balance		\$0.00	\$0.00	\$0.00
900 000 Ending Fund Balance		\$0.00	\$0.00	\$0.00
REV. & OTHER FINANCE SOURCES		\$0.00	\$0.00	\$0.00
EXP. & OTHER FINANCE USES		\$0.00	\$0.00	\$0.00
COOPERATIVE GRANT (FUND 99)	Fund is not used			
900 000 Beginning Fund Balance		\$0.00	\$0.00	\$0.00
900 000 Ending Fund Balance		\$0.00	\$0.00	\$0.00
REV. & OTHER FINANCE SOURCES		\$0.00	\$0.00	\$0.00
EXP. & OTHER FINANCE USES		\$0.00	\$0.00	\$0.00
SUMMARY				
EQUALIZED VALUE	Value of all property in the district	\$251,736,161.00	\$276,681,424.00	\$282,215,052.00
STATE AID	General Equalization Aid	\$5,013,199.00	\$5,395,464.00	\$5,718,544.00
TAX LEVY	Amt. assessed locally for education	\$2,382,159.00	\$2,416,454.00	\$2,158,942.00
MIL RATE	Tax \$/1000 for school district of Edgar	\$9.46	\$8.73	\$7.65

Fund Balance

(Assets - Liabilities at any given time = equity/fund balance) as of June 2022 was \$593,112.05

Our policy states we should have at least a 5% fund balance (5% of our budget). At this time we meet that policy. Our continuous goal is to maintain or increase the fund balance.



RECOMMENDED MOTIONS FOR ACTION ITEMS: ANNUAL MEETING

1. SET SALARIES FOR SCHOOL BOARD MEMBERS – (current salaries listed in parenthesis)

I hereby move that the salaries of the School Board members for the coming year be fixed at _____ (\$2,000.00) President, _____ (\$2,200.00) Clerk, and _____ (\$1,850.00) Vice-President, Treasurer, and Member and authorize payment of actual and necessary expenses of board members who travel in the performance of their duties.

2. AUTHORIZATION TO ACQUIRE REAL ESTATE THROUGH PURCHASE

I hereby move that the Board of Education be authorized to acquire real estate adjacent to school through purchase, should such properties become available.

3. AUTHORIZATION TO PROVIDE SCHOOL LUNCHES

I hereby direct the School Board to provide school lunches and breakfasts to pupils and appropriate the funds for that purpose. Note: Recommended meal prices for 2022-2023 are as follows.

	<u>Lunch</u> <u>2022-23</u>	<u>Breakfast</u> <u>2022-23</u>	<u>Lunch</u> <u>2023-24</u>	<u>Breakfast</u> <u>2023-24</u>
Pre-K - 5	\$ 2.60 (set in 2022)	\$1.65 (set in 2022)	\$2.60	\$1.65
H.S./M.S.	\$ 2.95 (set in 2022)	\$1.70 (set in 2022)	\$2.95	\$1.70
Reduced	40¢	30¢	40¢	30¢
Adult	\$4.65 (set in 2022)	\$2.56 (set in 2022)	\$4.65	\$2.56

Milk – The price of individual milk purchased in addition to the one provided per meal will be 45¢ each.

4. ADOPTION OF TAX LEVY FOR THE 2023-24 YEAR

(Clerk will read the resolution.)

Be it resolved that the Edgar School District of Edgar, Wisconsin levy a 2023 tax against the 2023 equalized value as presented in the proposed budget of operations, maintenance, transportation and capital outlay.

Be it further resolved that a tax be levied against the 2023 equalized value of the property of school district for retirement of long term debt previously authorized and for the payment of interest on such debt as presented in the proposed budget.

The 2023 value will determine the mil rate that is required to raise the amount levied.

5. SET ANNUAL MEETING DATE FOR 2024

I hereby move that the Board of Education be authorized to establish the date/time of the Annual Meeting for Wednesday, June 26, 2024.

Regular Board Meeting at 6pm
Special Board Meeting and Budget Hearing at 7:00pm
Annual Meeting at 7:30pm

School District of Edgar
Annual Meeting
Library Media Center
June 29, 2022

The meeting was called to order at 7:44 p.m. by Corey Mueller

Election meeting chairperson: Corey Mueller was nominated and approved.

A motion was made by Kristine Hafferman, seconded by Pat Socha, to approve the 2021 annual meeting minutes. Motion carried.

Action items:

A motion was made by Joe Paul, seconded by Evan Lang, to keep Board salaries the same. Motion carried.

A motion was made by Joe Paul, seconded by Kristine Hafferman, to authorize the school district to acquire real estate near school grounds through purchase, if available. Motion carried.

A motion was made by Jerry Sinz, seconded by Alison Reinders, to increase meal prices by .10. Motion carried.

The Tax Levy for 2022-23 was read by Becca Normington, Board Clerk. A motion was made by Kristine Hafferman, seconded by Jerry Sinz, to approve adoption of the Tax Levy as read. Motion carried.

A motion was made by Cari Guden, seconded by Pam Stahel, to set the 2023 annual meeting date as June 28, 2023. Motion carried.

Other business - None

Adjournment: A motion to adjourn was made by Pam Stahel, seconded by Joe Paul. Motion carried. Meeting was adjourned at 8:04 p.m.

Respectfully submitted,

Rebecca Normington, Clerk

Edgar School Calendar 2023- 2024

July 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19 B	20	21	22
23	24	25	26	27	28	29
30	31					

August 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16 B	17	18	19
20	21 N	22 N	23 T	24 T	25	26
27	28	29	30 T/OH	31 T		

September 2023

www.dobts.com

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1 S	2	
3	4 V	5	6	7	8	9
10	11	12	13 B	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30

October 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
1	2	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18 P	19 P	20 T	21
22	23	24	25 B	26	27	28
29	30	31				

November 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3 E	4
5	6 S	7	8	9	10	11
12	13	14	15 B	16	17	18
19	20 T	21 T	22 V	23 V	24 V	25
26	27	28	29	30		

December 2023

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7 C	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22 T	23
24	25 V	26 V	27 V	28 V	29 V	30
31						

January 2024

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 V	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17 B	18 E	19 T	20
21	22 T	23 S	24	25	26	27
28	29	30	31			

February 2024

Sun	Mon	Tue	Wed	Thu	Fri	Sat
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21 P/B	22	23 T	24
25	26	27	28	29		

March 2024

Sun	Mon	Tue	Wed	Thu	Fri	Sat
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20 B	21	22 E	23
24	25 V	26 V	27 V	28 V	29 V	30
31 Easter						

April 2024

Sun	Mon	Tue	Wed	Thu	Fri	Sat
	1 S	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17 B	18	19	20
21	22	23	24	25	26	27
28	29	30				

May 2024

Sun	Mon	Tue	Wed	Thu	Fri	Sat
			1	2	3	4
5	6	7 C^C#	8 C*	9	10	11
12	13	14	15 B	16	17	18
19	20	21	22	23	24 G	25
26	27 V	28	29	30 E/H	31 1/2 T	

June 2024

Sun	Mon	Tue	Wed	Thu	Fri	Sat
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17 SS	18	19	20	21	22
23	24	25	26 B	27	28	29
30						

Event	Dated
New teachers report	N
Teacher Inservice-Full Day(1/2T=Half Day)	T
Open House	OH
Vacation	V
Board Meetings	B
Parent/Teacher Conference	P
Grading period starts	S
Grading period ends	E
Concerts #=Elem, ^=MS, *=HS	C
Graduation	G
Half day students/Half inservice	H
Summer School	SS

Days in school
Term 1 - 44
Term 2 - 42
Term 3 - 43
Term 4 - 42.5
Total - 171.5
Inservice days - 12
Holidays - 4
Open House - 0.5
Parent/Teacher Conferences - 1.5
Total contracted days- 189.50

P/T Conference Times: Open House Time: 3:30-7:30pm
 October 18 & 19 - 3:30-7:30 pm
 February 21 - 3:30-7:30 pm

The 4th snow day and any thereafter will be made up as determined by administration. Snow days will be made up June 3-7 if needed.