



SCHOOL DISTRICT OF CRANDON 2024-2025 ANNUAL MEETING

To empower and inspire lifelong learners in a safe school community.

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Introduction to the SDOC School Board & Administrative Team

School District of Crandon School Board

- President: Bryan Schallock
- Clerk: Jamie Thomaschefskey
- Treasurer: Therese Brokmeier
- Director: Jeff Ackley, Jr.
- Director: Joe Jaeger

School District of Crandon School Board Committees

- **Finance:** Jamie Thomaschefskey and Therese Brokmeier

School District of Crandon Administration and Director Contacts

- Interim District Administrator: Kirby Schultz
- Director of Curriculum and Instruction: Kelly Huseby
- Director of Pupil Services: Rebecca Jablonski
- Elementary Principal: Brady Weber
- Middle & High School Principal: Josh Jaeger
- Dean of Students (MS/HS): Scott Farmer
- Dean of Students (Elem): Becca Gretzinger-Gerow
- Business Director: Darcy Bradley
- Director of Buildings & Grounds: Ray Smith
- Technology Director: David Moon

School Board Schedule of Regular & Finance Committee Monthly Meetings

November 11, 2024	May 12, 2025
December 9, 2024	June 9, 2025
January 13, 2025	July 14, 2025
February 10, 2025	August 11, 2025
March 10, 2025	September 8, 2025
April 14, 2025	October 13, 2025

- All finance meetings are scheduled on the second Monday of the month at 5:00 PM in the district office conference room; the District uses the Forest Republican for all official notices.
- All regular meetings are scheduled on the second Monday of the month at 6:00 PM in the Robert Jaeger Auditorium unless otherwise noted or published.

Annual Meeting Guidelines

1. Each person is asked to sign the register, indicate their address, check if they are a School District of Crandon resident, and indicate if they are under the age of 18.
2. Only District residents 18 years or older without a felony are eligible to vote on the issues presented and/or make motions.
3. If you wish to address the chairperson, do so by stating your name and address.
4. The chairperson may limit discussion depending upon the number of people wishing to speak in an effort to conduct an effective and orderly meeting.
5. Methods for voting on the issues before the electorate shall be as the chairperson determines, unless otherwise directed by a specific motion on a specific issue.
6. Copies of the minutes from last year are in the next section and the chairperson will recognize a motion to dispense with the reading of the minutes from the prior year annual meeting.

Prior Year Annual Meeting Minutes

SCHOOL DISTRICT OF CRANDON

High School MAC Lab

MONDAY, OCTOBER 23, 2023 (6:00 P.M.)

1. The Annual/Budget Hearing Meeting of the Board of Education, School District of Crandon was called to order by President, Melanie Wagoner, on Monday, October 23, 2023 at 6:00 p.m. in the High School MAC Lab.
2. Pledge of Allegiance.
3. Vision Statement: To empower and inspire lifelong learners in a safe school community.
4. Melanie Wagoner introduced the board members in attendance: Bryan Schallock, Jeff Ackley, Jr., Therese Brokmeier and Jamie Thomaschefskey were all in attendance.
5. Kirby Schultz, Interim District Administrator reviewed annual meeting protocol at this time.
6. Bryan Schallock nominated Melanie Wagoner to be chairperson for the meeting, Jamie Thomaschefskey seconded the nomination. Melanie Wagoner asked for other nominations for chairperson, no other nominations were made. Motion carried all ayes. Melanie Wagoner has been elected for chairperson of the meeting.
7. Bryan Schallock nominated Jamie Thomaschefskey to record the official minutes of the meeting minutes, Jeff Ackley, Jr. seconded the nomination. No other nominations were made. Motion carried all ayes. Jamie Thomaschefskey has been elected as the Secretary for the meeting.
8. Motion by Bryan Schallock, seconded by Jamie Thomaschefskey to dispense reading of the last annual meeting minutes of Monday, October 24, 2022. Motion carried all ayes.
9. Darcy Bradley briefly discussed the 2022-2023 Treasurer's Report. She gave an overview of the unaudited funds and expenses and explained how they are used. Motion by Bryan Schallock, seconded by Therese Brokmeier to approve the 2022-2023 Treasurer's Report as presented. Motion carried all ayes.
10. Darcy Bradley gave an explanation of the different types of funds.
11. Darcy Bradley presented the proposed 2023-2024 budget.
12. Discussion of the proposed budget was held.
13. Motion by Tressa Votis, seconded by Tina Strong to approve the 2023-2024 budget, as presented. Motion carried all ayes.
14. Motion by Lacey Keepers, seconded by Tressa Votis to approve the Fund 10 tax levy in the amount of \$6,661,509 with a mil rate of 5.95397. Motion carried all ayes.

Motion by Tina Strong, seconded by Val Wagoner to approve 41 Fund Levy taxes in the amount of \$50,000. Motion carried all ayes.

Motion by Tina Strong, seconded by Lacey Keepers to approve 80 Fund Levy taxes in the amount of \$30,000. Motion carried all ayes.

15. Motion by Tressa Votis, seconded by Tina Strong, to authorize the Board of Education to establish a different date and time for the 2024-2025 Annual Meeting and Budget Hearing in accordance with State Statute 120.08 (1). Motion carried all ayes.
16. Motion by Lacey Keepers, seconded by Val Wagoner to allow the district to dispose of district textbooks and equipment no longer needed. The district does try to sell the books and equipment before disposal. Motion carried all ayes.
17. Motion by Tressa Votis, seconded by Val Wagoner to authorize the Board of Education to borrow up to \$1,000,000 on a short-term basis through a line of credit for current operational expenses or emergencies. Motion carried all ayes.
18. Motion by Tressa Votis, seconded by Lacey Keepers to set Board Members Base pay in the form of \$350 per month. Should the board members attend posted meetings over two per month, they should be allocated an additional \$35 per meeting. Bryan Schallock, Jamie Thomaschefskey, Melanie Wagoner and Jeff Ackley, Jr. Abstains. Motion carried.
19. Other Business within the authority of the 2023-2024 Annual Meeting. Motion by Val Wagoner, second by Tina Strong to authorize payment of actual and necessary expenses of Board members who travel in the performance of their duties. Motion carried all ayes.
20. Motion by Tina Strong, seconded by Val Wagoner to adjourn at 7:01 p.m. Motion carried all ayes.

Budget Hearing and Annual Meeting Agenda

SCHOOL DISTRICT OF CRANDON

Robert Jaeger Auditorium

WEDNESDAY, OCTOBER 30, 2024 (6:00 P.M.)

1. Call to Order. (Bryan Schallock, Board President)
2. Pledge of Allegiance (All)
3. Vision Statement: To empower and inspire lifelong learners in a safe school community (All)
4. Board Roll Call and Introduction (Bryan Schallock, Board President)
5. Review of Annual Meeting Protocol (Kirby Schultz, Interim District Administrator)
6. Elect a Chairperson for the meeting (Bryan Schallock, Board President)
7. Elect a Secretary for the meeting (Elected Chair Person)
8. Read and approve the minutes of the 2023-2024 Budget Hearing and the Annual Meeting.
 - a. Motion: To dispense with the reading of the annual meeting minutes of Monday, October 23, 2023.

By: _____ Seconded: _____

Vote: _____

9. Clerk/Treasurer's Report Approval (Darcy Bradley, Business Director)
 - a. Motion: To approve the 2023-2024 Treasurer's Report as presented.

By: _____ Seconded: _____

Vote: _____

10. Discussion on Funding (Darcy Bradley, Business Director)
11. Presentation of the proposed 2024-2025 budget. (Darcy Bradley, Business Manager)
12. Discussion of the proposed budget; electorate should refer and adhere to discussion guidelines found in this book.
13. Approve budget as presented or amended (See Form 6590).
 - a. Motion: To approve the 2024-2025 budget as presented.

By: _____ Seconded: _____

Vote: _____

14. Levy a tax in accordance with the approved budget in the amount of \$7,064,493 with a levy rate of 5.76966 mills supported by the following fund levies:

- a. Motion: To approve the Fund 10 tax levy in the amount of \$7,014,493.

By: _____ Seconded: _____

Vote: _____

- b. Motion: To approve the Fund 80 tax levy in the amount of \$30,000.

By: _____ Seconded: _____

Vote: _____

15. Authorize the Board of Education to establish a different date and time for the 2025-2026 Annual Meeting and Budget Hearing in accordance with State Statute 120.08 (1).

- a. Motion: To authorize the Board of Education to establish a different date and time for the 2025-2026 Annual Meeting and Budget Hearing.

By: _____ Seconded: _____

Vote: _____

16. Consideration of the disposal of district textbooks and equipment no longer needed.

- a. Motion: To authorize the Board of Education to dispose of textbooks and equipment no longer needed.

By: _____ Seconded: _____

Vote: _____

17. Authorize the Board of Education to borrow up to \$1,000,000 on a short-term basis through a line of credit for current operational expenses or emergencies until monies become available.

- a. Motion: To authorize the Board of Education to borrow up to \$1,000,000 on a short-term basis through a line of credit for current operational expenses or emergencies.

By: _____ Seconded: _____

Vote: _____

18. Set the Board of Education annual salary rate or per meeting rate.

- a. Motion: To Set board members' pay in the form of _____ (annual salary or per meeting payment) at \$ _____.

By: _____ Seconded: _____

Vote: _____

19. Other business within the authority of the 2024-2025 Annual Meeting.

- a. Motion: To authorize payment of actual and necessary expenses of Board members who travel in the performance of their duties.

By: _____ Seconded: _____

Vote: _____

20. Motion for Adjournment.

- a. Motion: To Adjourn.

By: _____ Seconded: _____

Vote: _____

2023-2024 Treasurer's Report

SDOC Treasurer's Report: 2023-2024 Fiscal Year

Unaudited Values

All Values Reflect Balances as of June 30, 2024

Fund 10 (General)		Fund 41 (Levy Capital Projects)	
Beginning Equity	\$ 6,577,770.45	Beginning Equity	\$ 397,134.80
Revenues	\$ 15,331,824.59	Revenues	\$ 50,000.00
Expenses	\$ 15,248,566.53	Expenses	\$ -
Ending Equity	\$ 6,661,028.51	Ending Equity	\$ 447,134.80
Change in Equity	\$ 83,258.06	Change in Equity	\$ 50,000.00
Fund 21 (Gifts & Donations)		Fund 46 (Transfer Capital Projects)	
Beginning Equity	\$ 380,640.70	Beginning Equity	\$ 204,924.66
Revenues	\$ 212,833.13	Revenues	\$ 2,278.29
Expenses	\$ 257,548.68	Expenses	\$ -
Ending Equity	\$ 335,925.15	Ending Equity	\$ 207,202.95
Change in Equity	\$ (44,715.55)	Change in Equity	\$ 2,278.29
Fund 27 (Special Education)		Fund 50 (Food Service)	
Beginning Equity	\$ -	Beginning Equity	\$ 204,946.38
Revenues	\$ 2,313,661.39	Revenues	\$ 595,478.82
Expenses	\$ 2,313,661.39	Expenses	\$ 800,895.40
Ending Equity	\$ -	Ending Equity	\$ -
Change in Equity	\$ -	Change in Equity	\$ (204,946.38)
Fund 29 (Title 7 Tutors)		Fund 72 (Scholarships)	
Beginning Equity	\$ -	Beginning Equity	\$ 63,000.00
Revenues	\$ 37,660.37	Revenues	\$ 4,809.99
Expenses	\$ 37,660.37	Expenses	\$ 15,150.00
Ending Equity	\$ -	Ending Equity	\$ 52,659.99
Change in Equity	\$ -	Change in Equity	\$ (10,340.01)
Fund 38 (Energy Exemption)		Fund 80 (Community Service)	
Beginning Equity	\$ -	Beginning Equity	\$ 28,231.29
Revenues	\$ -	Revenues	\$ 30,000.00
Expenses	\$ -	Expenses	\$ 34,562.85
Ending Equity	\$ -	Ending Equity	\$ 23,668.44
Change in Equity	\$ -	Change in Equity	\$ (4,562.85)

2024-2025 Budget

BUDGET ADOPTION 2024-25*			
	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	5,565,920.64	6,577,770.45	6,661,028.51
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	6,577,770.45		0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	6,577,770.45	6,661,028.51	6,122,301.73
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	6,277,312.68	6,664,372.11	7,014,493.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	19,573.00	22,502.60	22,000.00
280 Interest on Investments	117,196.66	157,980.54	155,000.00
290 Other Revenue, Local Sources	15,773.90	12,439.45	15,000.00
Subtotal Local Sources	6,429,856.24	6,857,294.70	7,206,493.00
Other School Districts Within Wisconsin			
310 Transit of Aids	4,578.00	4,582.00	4,500.00
340 Payments for Services	224,614.00	213,344.00	260,640.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	229,192.00	217,926.00	265,140.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	19,228.65	13,177.36	11,843.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	19,228.65	13,177.36	11,843.00
State Sources			
610 State Aid -- Categorical	105,421.84	124,865.30	123,212.00
620 State Aid -- General	4,379,252.00	4,181,928.00	4,090,604.00
630 DPI Special Project Grants	24,542.52	53,463.52	50,000.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	4,913.95	1,891.66	2,000.00
690 Other Revenue	750,428.65	742,336.15	733,378.00
Subtotal State Sources	5,264,558.96	5,104,484.63	4,999,194.00
Federal Sources			
710 Federal Aid - Categorical	0.00	114,853.77	10,343.00

720 Impact Aid	826,244.00	1,130,350.00	768,740.66
730 DPI Special Project Grants	1,039,998.37	1,295,090.61	321,901.00
750 IASA Grants	206,978.66	289,125.00	286,777.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	386,686.70	96,421.51	90,000.00
790 Other Federal Revenue - Direct	498,964.94	52,571.00	0.00
Subtotal Federal Sources	2,958,872.67	2,978,411.89	1,477,761.66
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	7,123.53	84,975.35	7,000.00
970 Refund of Disbursement	0.00	18,526.33	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	7,692.90	57,028.33	65,000.00
Subtotal Other Revenues	14,816.43	160,530.01	72,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	14,916,524.95	15,331,824.59	14,032,431.66
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,722,372.38	2,975,577.75	2,509,932.29
120 000 Regular Curriculum	2,370,735.38	2,719,219.05	2,750,958.20
130 000 Vocational Curriculum	331,436.00	429,624.92	412,033.95
140 000 Physical Curriculum	257,161.90	361,240.58	271,684.04
160 000 Co-Curricular Activities	186,522.27	217,124.83	214,116.66
170 000 Other Special Needs	7,437.95	2,785.25	57,469.70
Subtotal Instruction	5,875,665.88	6,705,572.38	6,216,194.84
Support Sources			
210 000 Pupil Services	451,200.83	607,759.03	712,826.24
220 000 Instructional Staff Services	517,445.37	434,877.14	439,268.65
230 000 General Administration	425,651.29	449,571.93	444,751.18
240 000 School Building Administration	669,484.51	809,930.03	917,979.60
250 000 Business Administration	2,782,618.04	2,709,906.82	2,182,559.07
260 000 Central Services	183,390.76	238,862.44	233,000.00
270 000 Insurance & Judgments	122,782.61	126,047.26	149,526.52
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	850,556.28	502,157.70	490,469.52
Subtotal Support Sources	6,003,129.69	5,879,112.35	5,570,380.78
Non-Program Transactions			
410 000 Inter-fund Transfers	1,107,060.45	1,461,087.46	1,733,539.82
430 000 Instructional Service Payments	917,823.15	971,619.96	1,050,043.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	995.97	231,174.38	1,000.00
Subtotal Non-Program Transactions	2,025,879.57	2,663,881.80	2,784,582.82
TOTAL EXPENDITURES & OTHER FINANCING USES	13,904,675.14	15,248,566.53	14,571,158.44

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	137,305.29	380,640.70	109,406.24
900 000 Ending Fund Balance	380,640.70	109,406.24	109,406.24
REVENUES & OTHER FINANCING SOURCES	458,361.86	25,049.50	30,000.00
100 000 Instruction	214,514.08	295,209.05	30,000.00
200 000 Support Services	512.37	1,074.91	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	215,026.45	296,283.96	30,000.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	1,107,023.28	1,421,901.03	1,457,596.38
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	0.00	0.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	97,209.13	10,480.97	20,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	97,209.13	10,480.97	20,000.00
State Sources			
610 State Aid -- Categorical	588,080.20	517,463.00	515,000.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	3,821.64	7,189.22	5,500.00
Subtotal State Sources	591,901.84	524,652.22	520,500.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00

730 DPI Special Project Grants	206,997.00	190,455.16	243,363.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	138,234.46	166,172.01	157,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	345,231.46	356,627.17	400,363.00
Other Financing Sources		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	2,141,365.71	2,313,661.39	2,398,459.38
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	103,429.55
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	1,565,232.75	1,531,114.87	1,497,138.49
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,565,232.75	1,531,114.87	1,600,568.04
Support Sources			
210 000 Pupil Services	170,231.40	221,078.52	235,182.37
220 000 Instructional Staff Services	211,040.69	246,894.53	239,021.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	111,854.87	204,196.45	221,830.00
260 000 Central Services	740.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	493,866.96	672,169.50	696,033.37
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	82,266.00	110,377.02	101,857.97
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	82,266.00	110,377.02	101,857.97
TOTAL EXPENDITURES & OTHER FINANCING USES	2,141,365.71	2,313,661.39	2,398,459.38

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCES	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	111,183.91	0.00	0.00
281 000 Long-Term Capital Debt	111,183.91	0.00	0.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	111,183.91	0.00	0.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	550,574.41	602,059.46	654,337.75
900 000 Ending Fund Balance	602,059.46	654,337.75	471,811.75
TOTAL REVENUES & OTHER FINANCING SOURCES	51,485.05	52,278.29	2,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	184,526.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	184,526.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	175,738.31	204,946.38	0.00
900 000 ENDING FUND BALANCE	204,946.38	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	555,356.76	595,949.02	834,543.44
200 000 Support Services	526,148.69	800,895.40	834,543.44
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	526,148.69	800,895.40	834,543.44

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	30,620.66	28,231.29	23,668.44
900 000 ENDING FUND BALANCE	28,231.29	23,668.44	24,668.44
TOTAL REVENUES & OTHER FINANCING SOURCES	30,000.00	30,000.00	50,000.00
200 000 Support Services	9,303.17	8,500.22	9,000.00
300 000 Community Services	23,086.20	26,062.63	40,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	32,389.37	34,562.85	49,000.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

2024-2025 Revenue Limit Worksheet

DATA AS OF 10/28/24 10:00 AM				
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)		+		4,181,928
2023-24 Hi Pov Aid (23-24 Line 12B, Src 628)		+		0
2023-24 Computer Aid Received (23-24 Line 12C, Src 691)		+		4,046
2023-24 Aid for Exempt Personal Property (23-24 Line 12D, Src 691)		+		5,832
2023-24 Fnd 10 Levy Cert (23-24 Line 14A, Levy 10 Src 211)		+		6,661,509
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)		+		50,000
2023-24 Aid Penalty for Over Levy (23-24 FINAL Rev Lim, June 2024)		-		4
2023-24 Total Levy for All Levied Non-Recurring Exemptions*		-		1,182,112
NET 2024-25 Base Revenue Built from 2023-24 Data (Line 1)		=		9,721,199
*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 =				869
	2021	2022	2023	
Summer FTE:	0	0	0	
% (40,40,40)	0	0	0	
Sept FTE:	878	870	858	
New ICS - Independent	0.0	0.0	0.0	
Charter Schools FTE				
Total FTE	878	870	858	
Line 6: Curr Avg:((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 =				862
	2022	2023	2024	
Summer FTE:	0	0	0	
% (40,40,40)	0	0	0	
Sept FTE:	870	858	857	
New ICS - Independent	0.0	0.0	0.0	
Charter Schools FTE				
Total FTE	870	858	857	
				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:
				862
Line 10B: Declining Enrollment Exemption =				80,582
Average FTE Loss (Line 2 - Line 6, if > 0)				7
X 1.00				= 7
X (Line 5, Maximum 2024-25 Revenue per Memb) =				11,511.65
Non-Recurring Exemption Amount:				80,582
Fall 2024 Property Values				
2024 TIF-Out Tax Apportionment Equalized Valuation				1,224,421,928
CELL COLOR KEY: Auto-Calc DPI Data District-Entered				
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue				

2024-25 Revenue Limit Worksheet			
1.	2024-25 Base Revenue (Funds 10, 38, 41)	(from left)	9,721,199
2.	Base Sept Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left)	869
3.	2024-25 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	11,186.65
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)		11,511.65
6.	Current Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left)	862
7.	2024-25 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	9,923,042
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	9,923,042	
B.	Hold Harmless Non-Recurring Exemption	0	
8.	Total 2024-25 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
A.	Prior Year Carryover	0	
B.	Transfer of Service	0	
C.	Transfer of Territory/Other Reorg (if negative, include sign)	0	
D.	Federal Impact Aid Loss (2022-23 to 2023-24)	0	
E.	Recurring Referenda to Exceed (If 2024-25 is first year)	0	
9.	2024-25 Limit with Recurring Exemptions (Ln 7 + Ln 8)		9,923,042
10.	Total 2024-25 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		1,191,933
A.	Non-Recurring Referenda to Exceed 2024-25 Limit	1,000,000	
B.	Declining Enrollment Exemption for 2024-25 (from left)	80,582	
C.	Energy Efficiency Net Exemption for 2024-25 (see pg 4 for details)	0	
D.	Adjustment for Refunded or Rescinded Taxes, 2024-25	0	
E.	Prior Year Open Enrollment (uncounted pupil[s])	24,467	
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	86,884	
I.	SNSP Private School Voucher Aid Deduction	0	
11.	2024-25 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		11,114,975
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		4,100,482
A.	2024-25 OCTOBER 15 CERTIFICATION OF GENERAL AID	4,090,604	
B.	State Aid to High Poverty Districts (\$0 per 2023 Act 19)	0	
C.	State Aid for Exempt Computers (Source 691)	4,046	
D.	State Aid for Exempt Personal Property (Source 691)	5,832	
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)		7,014,493
14.	Total Limited Revenue To Be Used (A+B+C)	Not >line 13	7,014,492
Entries Required Below: Enter amnts needed by purpose and fund:			
A.	Gen Operations: Fnd 10 Src 211	7,014,492	(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)		50,000
A.	Referendum Approved Debt (Fund 39 Debt-Src 211)	0	
B.	Community Services (Fund 80 Src 211)	50,000	(to Budget Rpt)
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16.	Total Fall 2024 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		7,064,492
Line 16 is the total levy to be apportioned in the PI-401.		Levy Rate =	0.00576965
Districts are responsible for the integrity of <u>their</u> revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.			

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION				
OCTOBER 15 CERTIFICATION OF 2024-25 GENERAL AID				
USING 2023-24 PI-1506-AC DATA, 2023-24 AUDITED MEMBERSHIP				
2023 TIFOUT SCHOOL AID VALUE (CERT MAY 2024) & 2016 COMPUTER VALUE (CERT MAY 2017)				
	Crandon 1218	Crandon		
PART A: 2023-24 AUDITED MEMBERSHIP				FTE
A1	3RD FRI SEPT 2023 MEMBERSHIP* (include Challenge Academy)			858.00
A2	2ND FRI JAN 2024 MEMBERSHIP* (include Challenge Academy)			873.00
A3	TOTAL (A1 + A2)			1,731.00
A4	AVERAGE (A3/2) (ROUNDED)			866.00
A5	SUMMER 2023 FTE EQUIVALENT* (ROUNDED)			0.00
A6A	FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			0.00
A6B	PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			0.00
A6C	STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER			2.00
A6D	STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS			0.00
A6E	INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS			0.00
A7	AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)			868
* Ch 220 Resident Inter FTE counts only 75%.				
PART B: 2023-24 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC REPORT)				
B1	TOTAL REVENUE & TRNSF IN	10R 000000 000	+	15,331,824.59
B2	PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	6,674,249.76
B3	GENERAL STATE AID	10R 000000 620	-	4,181,928.00
B4	IMPACT AID DIST: NON-DED IMPACT AID	(DPI AMOUNT)	-	267,472.00
B5	REORG SETTLEMENT	10R 000000 850	-	0.00
B6	LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7	LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8	PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9	DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	4,208,174.83
PART C: 2023-24 NET COST OF GENERAL FUND (PI-1506-AC REPORT)				
C1	TOTAL GF EXPENDITURES	10E 000000 000	+	15,248,566.53
C2	DEBT SRVC TRANSFER	10E 411000 838+839	-	0.00
C3	REORG SETTLEMENT	10E 491000 950	-	0.00
C4	REFUND PRIOR YEAR REV	10E 492000 972	-	4.00
C5	GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	15,248,562.53
C6	DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	4,208,174.83
C7	OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8	NET COST GENERAL FUND	(NOT LESS THAN 0)	=	11,040,387.70
PART D: 2023-24 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC REPORT)				
D1	TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	0.00
D2	TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3	PROPERTY TAXES	38R + 39R 210	-	0.00
D4	PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5	NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6	DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	0.00
D7	TOTAL EXPENDITURES	38E + 39E 000	+	0.00
D8	AIDABLE FUND 41 EXP	(DPI AMOUNT)	+	0.00
D9	REFINANCING	38E + 39E 282000	-	0.00
D10	OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11	NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	=	0.00
PART E: 2023-24 SHARED COST (PI-1506-AC REPORT)				
E1	NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	11,040,387.70
E2	TRANSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		-	0.00
E3	IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE REMOVED		-	267,472.00
E4	TOTAL SHARED COST FOR EQUALIZATION AID		=	10,772,915.70

GUARANTEES FOR OCTOBER 15 CERTIFICATION		K-12	UHS	K-8
	PRIMARY (G1)	1,930,000	5,790,000	2,895,000
	SECONDARY (G6)	2,207,144	6,621,432	3,310,716
	TERTIARY (G11)	975,802	2,927,406	1,463,703
▼ 1218 ▼			2024-25 OCT 15 CERTIFICATION	
	PART E: 2023-24 SHARED COST - CONTINUED		E4 =	10,772,915.70
E6	PRIMARY COST CEILING PER MEMBER			1,000
E7	PRIMARY CEILING (A7 * E6)			868,000.00
E8	PRIMARY SHARED COST (LESSER OF E5 OR E7)			868,000.00
E9	SECONDARY COST CEILING PER MEMBER			11,943
E10	SECONDARY CEILING (A7 * E9)			10,366,524.00
E11	SECONDARY SHARED COST (LESSER OF E5 OR E10) - E8)			9,498,524.00
E12	TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)			406,391.70
	SHARED COST PER MEMBER =		\$12,411	
	PART F: EQUALIZED PROPERTY VALUE			
F1	2023 TIFOUT VALUE (CERT MAY 24) + EXEMPT COMPUTER VALUE (CERT MAY 17)			1,132,696,752
	VALUE PER MEMBER =		1,304,950	
	PART G: 2024-25 EQUAL AID BY TIER - OCTOBER 15 CERT			
G1	PRIMARY GUARANTEED VALUE PER MEMBER			1,930,000
G2	PRIMARY GUARANTEED VALUATION (A7 * G1)			1,675,240,000
G3	PRIMARY REQUIRED RATE (E8 / G2)			0.00051813
G4	PRIMARY NET GUARANTEED VALUE (G2 - F1)			542,543,248
G5	PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)			281,107.93
G6	SECONDARY GUARANTEED VALUE PER MEMB			2,207,144
G7	SECONDARY GUARANTEED VALUATION (A7 * G6)			1,915,800,992
G8	SECONDARY REQUIRED RATE (E11 / G7)			0.00495799
G9	SECONDARY NET GUARANTEED VALUE (G7 - F1)			783,104,240
G10	SECONDARY EQUALIZATION AID (G8 * G9)			3,882,622.99
G11	TERTIARY GUARANTEED VALUE PER MEMB			975,802
G12	TERTIARY GUARANTEED VALUATION (A7 * G11)			846,996,136
G13	TERTIARY REQUIRED RATE (E12 / G12)			0.00047980
G14	TERTIARY NET GUARANTEED VALUE (G12 - F1)			-285,700,616
G15	TERTIARY EQUALIZATION AID (G13 * G14)			-137,079.16
	PART H: 2024-25 EQUALIZATION AID - OCTOBER 15 CERT			
H1	2024-25 EQUALIZATION AID - OCT 15 CERT (G5+G10+G15) NOT< 0			4,026,651.76
H2	PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)			0.00
H2A	PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE			0.00
H3	MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Revised to 0 by JFC, 6/2021)			0.00
H4A	2023-24 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID			63,952.00
H4B	2023-24 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)			0.00
H5	PRIOR YEAR (2023-24) DATA ERROR ADJ/OR FEE PENALTY			0.00
H6	2024-25 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)			4,090,604
	*** PART I: 2024-25 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - OCT 15 CERT ***			
I1	2024-25 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - OCT 15 CERT			0.00
I2A	PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)			0.00
I2B	MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAP. 220 AID (Removed by JFC, 6/2021)			0.00
I2C	2023-24 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID			0.00
I3	2024-25 SPEC ADJ AID and/or CHAP 220 - OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)			0.00
*I5 2024-25 OCTOBER 15 CERTIFICATION OF GENERAL AID (H6+I3)				4,090,604