

Budget Publication 2022-23
Required Published Budget Summary Format

A budget summary, notice of the place where the budget in detail may be examined, the time and place for a public hearing on the budget must be published or distributed under s. 65.90. The required minimum detail for the published summary is as follows:

GENERAL FUND	Audited	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	4,965,379.17	5,609,001.76	6,028,099.32
Ending Fund Balance	5,609,001.76	6,028,099.32	6,174,555.61
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	5,943,714.52	5,818,057.04	5,204,439.00
Inter-district Payments (Source 300 + 400)	1,287,432.00	1,162,971.98	1,150,000.00
Intermediate Sources (Source 500)	28,256.45	3,871.42	9,799.00
State Sources (Source 600)	8,342,516.03	8,717,734.45	9,125,607.66
Federal Sources (Source 700)	183,261.91	453,912.12	917,227.01
All Other Sources (Source 800 + 900)	161,442.44	58,334.66	21,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	15,946,623.35	16,214,881.67	16,428,072.67
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	6,439,791.19	6,574,062.87	6,546,627.91
Support Services (Function 200 000)	5,294,400.45	5,371,777.01	6,049,302.47
Non-Program Transactions (Function 400 000)	3,568,809.12	3,849,944.23	3,685,686.00
TOTAL EXPENDITURES & OTHER FINANCING USES	15,303,000.76	15,795,784.11	16,281,616.38
SPECIAL PROJECTS FUND	Audited	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	179,341.06	174,811.40	163,142.57
Ending Fund Balance	174,811.40	163,142.57	69,219.31
REVENUES & OTHER FINANCING SOURCES	2,858,642.76	2,987,414.11	3,813,584.70
EXPENDITURES & OTHER FINANCING USES	2,863,172.42	2,999,082.94	3,907,507.96
DEBT SERVICE FUND	Audited	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	895,780.74	1,024,581.91	759,017.91
Ending Fund Balance	1,024,581.91	759,017.91	1,414,336.91
REVENUES & OTHER FINANCING SOURCES	5,798,658.52	2,743,629.47	2,653,570.00
EXPENDITURES & OTHER FINANCING USES	5,669,857.35	3,009,193.47	1,998,251.00
CAPITAL PROJECTS FUND	Audited	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	21,226,773.40	28,471,522.14	7,584,554.81
Ending Fund Balance	28,471,522.14	7,584,554.81	2,886,554.81
REVENUES & OTHER FINANCING SOURCES	9,329,085.72	1,032,755.36	52,000.00
EXPENDITURES & OTHER FINANCING USES	2,084,336.98	21,919,722.69	4,750,000.00

FOOD SERVICE FUND	Audited	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	0.00	0.00	107,664.76
Ending Fund Balance	0.00	107,664.76	136,328.96
REVENUES & OTHER FINANCING SOURCES	633,290.76	848,766.26	523,050.00
EXPENDITURES & OTHER FINANCING USES	633,290.76	741,101.50	494,385.80
COMMUNITY SERVICE FUND	Audited	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	137,423.25	182,640.42	212,699.07
Ending Fund Balance	182,640.42	212,699.07	268,024.34
REVENUES & OTHER FINANCING SOURCES	120,225.00	120,381.68	209,200.00
EXPENDITURES & OTHER FINANCING USES	75,007.83	90,323.03	153,874.73
PACKAGE & COOPERATIVE PROGRAM FUND	Audited	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited	Unaudited 2021-22	Budget 2022-23
GROSS TOTAL EXPENDITURES -- ALL FUNDS	26,628,666.10	44,555,207.74	27,585,635.87
Interfund Transfers (Source 100) - ALL FUNDS	1,937,754.92	2,591,199.65	2,274,186.00
Refinancing Expenditures (FUND 30)	3,158,142.60	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	21,532,768.58	41,964,008.09	25,311,449.87
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		94.88%	-39.68%

PROPOSED PROPERTY TAX LEVY

FUND	Audited	Unaudited 2021-22	Budget 2022-23
General Fund	5,917,865.00	5,593,516.00	5,046,514.00
Referendum Debt Service Fund	1,570,000.00	1,878,736.00	1,779,171.00
Non-Referendum Debt Service Fund	929,260.00	863,543.00	872,399.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	120,000.00	120,000.00	200,000.00
TOTAL SCHOOL LEVY	8,537,125.00	8,455,795.00	7,898,084.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-0.95%	-6.60%

The below listed new or discontinued programs have a financial impact on the proposed budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
NEW PROGRAMS	FINANCIAL IMPACT

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	CESA 10		
Performance Contract Length (years)			10
Total Project Cost (including financing)			\$8,305,649
Total Project Payback Period			10
Years of Debt Payments			10
Remaining Useful Life of the Facility			50
Prior Year Resolution Expense Amount	Fiscal Year	2022	\$769,483
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2022	\$769,483
Utility Savings applied in Prior Year to Debt	Fiscal Year	2022	\$74,506
Sum of reported Utility Savings to be applied to Debt			\$ 74,506
		Savings Reported for 2023	
Specific Energy Efficiency Measure or Products	Project Cost Including	Utility Cost Savings	Non-Utility Cost Savings
HVAC related efficiency measures	\$5,066,973	\$43,545	\$108,221
Efficient lighting measures	\$542,604	\$21,700	\$16,419
Building envelope and roofing efficiencies	\$935,314	\$2,462	\$5,307
Kitchen efficiency measures	\$201,593	\$2,264	\$2,800
IT infrastructure upgrades	\$450,801	\$2,548	\$5,000
Water heater replacement	\$66,974	\$264	\$800
Vending meisers	\$4,465	\$1,637	\$200
Restroom efficient fixture upgrade	\$138,695	\$86	\$1,000
CESA fee	\$898,230	\$0	\$0
Entire Energy Efficiency Project Totals	\$ 8,305,649	\$ 74,506	\$ 139,747