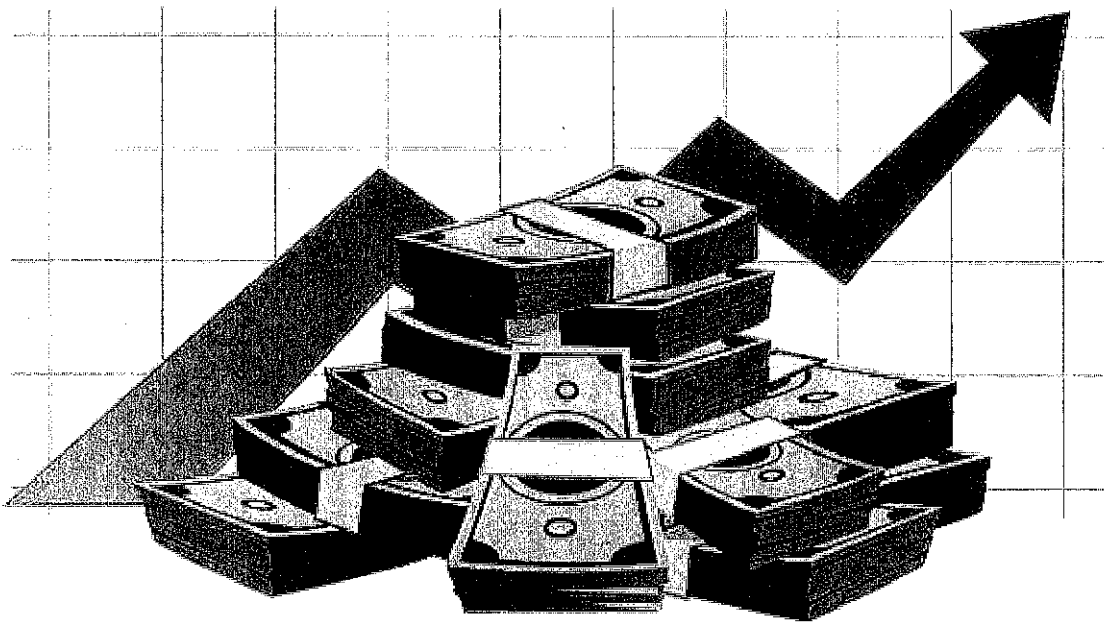


SCHOOL DISTRICT OF  
CORNELL



2023 – 24

BUDGET HEARING

&

ANNUAL MEETING

SCHOOL DISTRICT OF CORNELL  
ANNUAL SCHOOL DISTRICT MEETING  
AND BUDGET HEARING  
CORNELL ELEMENTARY COMPUTER ROOM  
MONDAY, OCTOBER 23, 2023  
7:00 P.M.

**AGENDA**

1. Dr. Schley will call the meeting to order.
2. Election of chairperson.
3. Appointment of clerk.
4. Review the budget for 2023-24
5. Consent items
  - A. Authorize the Board to furnish a school lunch program and appropriate funds for that purpose.
  - B. Authorize the Board to contract for student transportation services.
  - C. Authorize the Board to furnish student textbooks.
  - D. Authorize payment of actual and necessary expenses of Board members incurred in the performances of their duties.
  - E. Authorize and provide for the prosecution or defense of any legal action or proceedings in which the school district is interested.
  - F. Authorize the sale of surplus school property (excluding real estate).
6. Establish Board member's compensation. Either annual payment or a per meeting payment.  
Current compensation: \$200 per meeting
7. Recommend a school tax levy of \$1,736,023.00 for the operation of the School District in 2023-24.
8. Adjourn

**SCHOOL DISTRICT OF CORNELL  
2023-2024 BUDGET PUBLICATION  
NOTICE OF BUDGET HEARING AND ANNUAL MEETING**

Notice is hereby given to the qualified electors of the School District of Cornell that the **Budget Hearing and Annual Meeting will be held in the Cornell Elementary School IMC on (M) October 23, 2023 at 7:00 p.m.** The summary of the 2023-2024 proposed budget is printed below. Detailed copies of the proposed budget are available at the Cornell Elementary School office.

Dated this 13th day of October 2023,

/s/ Eileen Sikora, District Clerk

<b>GENERAL FUND</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Budget</b>
Beginning Fund Balance	2,000,151.48	2,618,836.58	3,062,792.97
<b>Ending Fund Balance</b>	<b>2,618,836.58</b>	<b>3,062,792.97</b>	<b>2,695,151.97</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	1,588,362.08	1,632,767.94	1,749,868.00
Inter-district Payments (Source 300 + 400)	342,549.19	403,740.45	364,384.00
Intermediate Sources (Source 500)	63,076.76	62,334.80	50,945.00
State Sources (Source 600)	3,681,702.75	3,706,082.72	3,416,320.00
Federal Sources (Source 700)	795,379.26	753,769.01	486,794.00
All Other Sources (Source 800 + 900)	258,561.28	74,506.68	38,000.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,729,631.32</b>	<b>6,633,201.60</b>	<b>6,106,311.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	2,417,235.47	2,623,747.42	2,556,812.00
Support Services (Function 200 000)	1,868,347.13	2,144,391.65	1,815,635.00
Non-Program Transactions (Function 400 000)	1,825,363.62	1,421,106.14	2,101,505.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,110,946.22</b>	<b>6,189,245.21</b>	<b>6,473,952.00</b>

<b>SPECIAL PROJECTS FUND - (FUNDS 21 &amp; 27)</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Budget</b>
Beginning Fund Balance	235,010.82	259,434.84	275,532.60
<b>Ending Fund Balance</b>	<b>259,434.84</b>	<b>275,532.60</b>	<b>278,652.60</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,168,673.03</b>	<b>1,354,465.82</b>	<b>1,306,830.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,144,249.01</b>	<b>1,338,368.06</b>	<b>1,303,710.00</b>

<b>CAPITAL PROJECTS FUND - (Fund 46)</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Budget</b>
Beginning Fund Balance	4,320,822.41	4,285,251.17	4,205,663.02
<b>Ending Fund Balance</b>	<b>4,285,251.17</b>	<b>4,205,663.02</b>	<b>4,665,663.02</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>411,095.76</b>	<b>3,721.85</b>	<b>460,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>446,667.00</b>	<b>83,310.00</b>	<b>0.00</b>

<b>FOOD SERVICE FUND - (Fund 50)</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Budget</b>
Beginning Fund Balance	102,786.96	243,668.53	195,005.29
<b>Ending Fund Balance</b>	<b>243,668.53</b>	<b>195,005.29</b>	<b>152,666.29</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>489,628.13</b>	<b>372,927.37</b>	<b>367,300.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>348,746.56</b>	<b>421,590.61</b>	<b>409,639.00</b>

<b>TRUST FUND - (FUND 73)</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Budget</b>
Beginning Fund Balance	446,590.96	432,816.05	420,619.63
<b>Ending Fund Balance</b>	<b>432,816.05</b>	<b>420,619.63</b>	<b>408,759.63</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>5,888.64</b>	<b>5,822.02</b>	<b>6,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>19,663.55</b>	<b>18,018.44</b>	<b>17,860.00</b>

Investment Return - \$5,822.02 Interest @ 1.4%

<b>COMMUNITY SERVICE FUND - (FUND 80)</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Budget</b>
Beginning Fund Balance	61,020.00	37,494.09	37,036.66
<b>Ending Fund Balance</b>	<b>37,494.09</b>	<b>37,036.66</b>	<b>36,797.66</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>139,852.88</b>	<b>115,432.93</b>	<b>100,329.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>163,378.79</b>	<b>115,890.36</b>	<b>100,568.00</b>

**Total Expenditures and Other Financing Uses**

<b>ALL FUNDS</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Budget</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>8,233,651.13</b>	<b>8,166,422.68</b>	<b>8,305,729.00</b>
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	<b>1,042,743.71</b>	<b>671,242.00</b>	<b>1,129,722.00</b>
<b>Refinancing Expenditures (FUND 30)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>7,190,907.42</b>	<b>7,495,180.68</b>	<b>7,176,007.00</b>
<b>PERCENTAGE INCREASE -- NET TOTAL FUND</b>	<b>15.32%</b>	<b>24.27%</b>	<b>-0.21%</b>

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>	<b>Audited</b>	<b>Unaudited</b>	<b>Budget</b>
General Fund	1,492,881.00	1,595,046.00	1,736,023.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	0.00	0.00	0.00
<b>TOTAL SCHOOL LEVY</b>	<b>1,492,881.00</b>	<b>1,595,046.00</b>	<b>1,736,023.00</b>
<b>PERCENTAGE INCREASE --</b>	<b>12.47%</b>	<b>6.84%</b>	<b>8.84%</b>

	Audited 2020 - 21	Audited 2021 - 22	Unaudited 2022 - 23	Budgeted 2023 - 24
Tax Levy to Debt Service (39)	-	-	-	-
Tax Levy to General Fund (10)	1,365,081.00	1,492,881.00	1,595,046.00	1,736,023.00
Total Tax Levy	1,365,081.00	1,492,881.00	1,595,046.00	1,736,023.00
Fund 10 Receipts	6,222,318.78	6,729,631.32	6,633,201.60	6,106,311.00
Fund 39 Receipts	-	-	-	-
Fund 21, 27, 50 & 80 Receipts	1,542,261.17	1,798,154.22	1,842,826.12	1,774,459.00
Total Receipts	7,764,579.95	8,527,785.54	8,476,027.72	7,880,770.00
Fund 10 Expenditures	5,988,211.20	6,076,999.81	6,189,245.21	6,473,952.00
Fund 39 Expenditures	-	-	-	-
Fund 21, 27, 50 & 80 Expenditures	1,415,457.23	1,628,710.66	1,875,849.03	1,813,917.00
Total Expenditures	7,403,668.43	7,705,710.47	8,065,094.24	8,287,869.00

### Valuation, Tax Levy & Mill Rate Comparison

Year	Valuation	Fund 30 Levy	Fund 10 Levy	Total Levy	Mill Rate/Per \$1,000 of Property
1995 - 96	59,756,876.00	222,808.00	854,392.00	1,077,200.00	18.026377
1996 - 97	63,473,383.00	325,453.00	439,390.00	764,843.00	12.049823
1997 - 98	67,800,448.00	414,265.00	388,617.00	802,882.00	11.841839
1998 - 99	75,303,432.00	424,390.00	419,569.56	843,959.56	11.207451
1999 - 00	84,418,482.00	423,515.00	528,158.00	951,673.00	11.273278
2000 - 01	95,442,908.00	421,890.00	599,276.00	1,021,166.00	10.699234
2001 - 02	108,392,494.00	526,290.00	538,163.00	1,064,453.00	9.820357
2002 - 03	116,310,811.00	620,012.50	677,971.50	1,297,984.00	11.159616
2003 - 04	123,583,671.00	687,075.00	594,363.00	1,281,438.00	10.368991
2004 - 05	127,316,254.00	727,013.00	714,922.00	1,441,935.00	11.325616
2005 - 06	134,246,193.00	727,700.00	718,472.00	1,446,172.00	10.772536
2006 - 07	143,565,354.00	712,470.00	589,178.00	1,301,648.00	9.066589
2007 - 08	149,378,223.00	745,132.00	632,362.00	1,377,494.00	9.221518
2008 - 09	162,079,999.00	703,000.00	793,038.00	1,496,038.00	9.230244
2009 - 10	163,361,812.00	717,150.00	1,034,878.00	1,752,028.00	10.724832
2010 - 11	165,798,436.00	747,000.00	967,739.00	1,714,739.00	10.342311
2011 - 12	163,794,325.00	749,433.00	965,346.00	1,714,779.00	10.469099
2012 - 13	161,452,511.00	747,874.00	1,125,489.00	1,873,363.00	11.603183
2013 - 14	160,376,098.00	748,462.00	1,124,901.00	1,873,363.00	11.681061
2014 - 15	162,679,569.00	324,400.00	1,206,892.00	1,531,292.00	9.412934
2015 - 16	169,224,865.00	329,600.00	1,183,943.00	1,513,543.00	8.943975
2016 - 17	170,007,129.00	-	1,268,789.00	1,268,789.00	7.463152
2017 - 18	175,492,346.00	-	1,236,681.00	1,236,681.00	7.046923
2018 - 19	182,883,271.00	-	1,267,460.00	1,267,460.00	6.930432
2019 - 20	196,102,010.00	-	1,213,715.00	1,213,715.00	6.189202
2020 - 21	202,418,964.00	-	1,365,081.00	1,365,081.00	6.743839
2021 - 22	220,180,410.00	-	1,492,881.00	1,492,881.00	6.780263
2022 - 23	249,663,634.00	-	1,595,046.00	1,595,046.00	6.388780
2023 - 24	282,537,214.00	-	1,736,023.00	1,736,023.00	6.144405

**2020 - 2021 Tax Statements**

Municipality	Equalized	Percent of	Amount of	2019 - 20	Difference	% Increase
City of Cornell	\$ 75,166,400	37.134070	506,910.13	456,430.77	50,479.36	11.0596%
Town of Anson	80,740	0.039888	544.50	442.79	101.70	22.9680%
Town of Arthur	20,056,151	9.908237	135,255.46	115,920.77	19,334.69	16.6792%
Town of Cleveland	44,904,565	22.183971	302,829.18	277,791.14	25,038.04	9.0133%
Town of Colburn	11,662,473	5.761552	78,649.85	67,059.45	11,590.40	17.2838%
Town of Eagle Point	8,642,974	4.269844	58,286.83	50,496.22	7,790.61	15.4281%
Town of Estella	39,651,828	19.588989	267,405.56	232,507.18	34,898.38	15.0096%
Town of LH	1,046,429	0.516962	7,056.95	6,019.66	1,037.29	17.2317%
Town of Ruby	1,207,404	0.596488	8,142.54	7,047.02	1,095.52	15.5458%
<b>Totals</b>	<b>\$202,418,964</b>	<b>100.000000</b>	<b>\$ 1,365,081.00</b>	<b>\$ 1,213,715.00</b>	<b>151,365.99</b>	<b>12.4713%</b>

**2021 - 2022 Tax Statements**

Municipality	Equalized Valuation	Percent of Total Levy	Amount of Levy	2020 - 21 Tax Levy	Difference	% Increase
City of Cornell	\$ 86,156,100	39.129775	584,161.00	506,910.13	77,250.87	15.2396%
Town of Anson	81,027	0.036800	549.38	544.50	4.89	0.8981%
Town of Arthur	21,231,839	9.642928	143,957.44	135,255.46	8,701.98	6.4337%
Town of Cleveland	49,472,782	22.469202	335,438.45	302,829.18	32,609.28	10.7682%
Town of Colburn	11,571,333	5.255387	78,456.68	78,649.85	(193.17)	-0.2456%
Town of Eagle Point	9,510,773	4.319536	64,485.54	58,286.83	6,198.71	10.6348%
Town of Estella	39,732,332	18.045353	269,395.64	267,405.56	1,990.08	0.7442%
Town of LH	1,133,309	0.514718	7,684.13	7,056.95	627.18	8.8874%
Town of Ruby	1,290,915	0.586299	8,752.74	8,142.54	610.20	7.4940%
<b>Totals</b>	<b>\$220,180,410</b>	<b>100.000000</b>	<b>\$ 1,492,881.00</b>	<b>\$ 1,365,081.00</b>	<b>127,800.03</b>	<b>9.3621%</b>

**2022 - 2023 Tax Statements**

Municipality	Equalized Valuation	Percent of Total Levy	Amount of Levy	2021 - 22 Tax Levy	Difference	% Increase
City of Cornell	\$ 98,022,300	39.261745	626,242.90	584,161.00	42,081.90	7.2038%
Town of Anson	180,476	0.072288	1,153.02	549.38	603.64	109.8768%
Town of Arthur	24,260,394	9.717232	154,994.32	143,957.44	11,036.88	7.6668%
Town of Cleveland	58,789,215	23.547368	375,591.35	335,438.45	40,152.90	11.9703%
Town of Colburn	13,238,154	5.302396	84,575.65	78,456.68	6,118.97	7.7992%
Town of Eagle Point	11,657,160	4.669146	74,475.03	64,485.54	9,989.49	15.4911%
Town of Estella	40,646,730	16.280597	259,683.01	269,395.64	(9,712.63)	-3.6053%
Town of LH	1,346,644	0.539383	8,603.41	7,684.13	919.28	11.9634%
Town of Ruby	1,522,561	0.609845	9,727.31	8,752.74	974.57	11.1344%
<b>Totals</b>	<b>\$249,663,634</b>	<b>100.000000</b>	<b>\$ 1,595,046.00</b>	<b>\$ 1,492,881.00</b>	<b>102,165.00</b>	<b>6.8435%</b>

**2023 - 2024 Tax Statements**

Municipality	Equalized Valuation	Percent of Total Levy	Amount of Levy	2022 - 23 Tax Levy	Difference	% Increase
City of Cornell	\$ 108,885,800	38.538569	669,038.43	626,242.90	42,795.53	6.8337%
Town of Anson	196,811	0.069658	1,209.29	1,153.02	56.27	4.8799%
Town of Arthur	27,428,130	9.707794	168,529.53	154,994.32	13,535.21	8.7327%
Town of Cleveland	67,820,332	24.004035	416,715.57	375,591.35	41,124.22	10.9492%
Town of Colburn	15,459,418	5.471640	94,988.92	84,575.65	10,413.27	12.3124%
Town of Eagle Point	12,415,768	4.394383	76,287.50	74,475.03	1,812.47	2.4337%
Town of Estella	46,925,579	16.608637	288,329.75	259,683.01	28,646.74	11.0314%
Town of LH	1,627,215	0.575929	9,998.27	8,603.41	1,394.86	16.2128%
Town of Ruby	1,778,161	0.629355	10,925.74	9,727.31	1,198.43	12.3203%
<b>Totals</b>	<b>\$282,537,214</b>	<b>100.000000</b>	<b>\$ 1,736,023.00</b>	<b>\$ 1,595,046.00</b>	<b>140,977.00</b>	<b>8.8384%</b>



**Census Figures - A comparison over the past 16 years:**

Age	06-07	07-08	08-09	09-10	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
< 1	6	17	14	15	16	12	15	10	18	17	16	16	12	8	20	13
1	24	14	19	17	16	12	12	13	22	26	17	19	20	15	11	26
2	31	28	14	22	18	15	11	11	19	25	25	22	20	23	16	14
3	22	37	28	21	21	28	18	15	34	25	27	28	21	21	36	23
4	34	25	34	30	24	21	23	22	26	42	33	40	37	26	19	40
5	31	34	27	36	35	22	23	28	24	37	39	33	36	46	28	24
6	32	31	35	33	39	30	20	25	36	25	37	41	34	43	40	28
7	35	28	33	40	32	40	31	22	29	38	25	40	40	38	46	58
8	36	40	27	32	41	32	38	38	30	34	38	32	41	37	39	49
9	36	32	37	34	33	42	28	37	35	30	31	40	31	47	37	43
10	35	35	32	35	31	36	39	34	45	34	28	38	39	31	45	44
11	46	37	32	30	34	29	35	42	38	48	31	33	35	41	33	44
12	18	44	35	32	29	35	29	35	35	40	50	34	28	41	47	34
13	46	23	43	39	32	30	36	32	44	38	40	50	29	32	41	47
14	51	48	21	40	42	31	30	39	34	44	35	44	53	30	38	43
15	57	49	49	26	36	41	28	33	40	40	47	37	38	50	32	38
16	45	56	45	47	27	35	42	32	41	46	39	49	40	39	55	31
17	48	46	55	51	49	26	32	41	34	41	47	38	46	41	41	51
18	39	47	46	52	50	51	24	34	36	35	39	44	37	48	42	40
19	46	36	42	45	50	46	47	25	41	35	34	38	43	36	49	44
20	45	44	31	36	43	49	45	45	33	40	33	34	34	44	35	48
<b>Total</b>	<b>763</b>	<b>751</b>	<b>699</b>	<b>713</b>	<b>698</b>	<b>663</b>	<b>606</b>	<b>613</b>	<b>694</b>	<b>740</b>	<b>711</b>	<b>750</b>	<b>714</b>	<b>737</b>	<b>750</b>	<b>782</b>
<b>Enrollment (Body Count) on the 3rd Friday in September</b>																
Grade	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
EC	5	4	4	3	1	8	5	3	3	4	4	1	0	2	4	2
4K	21	27	27	17	25	25	20	30	34	33	35	28	20	30	34	34
K	30	28	33	31	20	30	24	24	32	32	33	37	23	29	26	27
1	31	35	31	32	31	20	29	24	24	29	31	34	28	28	28	24
2	31	32	31	25	33	32	25	32	21	24	27	29	27	34	29	28
3	27	34	35	33	26	33	32	29	29	24	23	24	22	30	34	24
4	30	26	31	34	32	25	30	33	24	31	26	22	23	30	30	32
5	33	30	23	29	40	32	23	29	32	23	31	26	16	26	27	32
6	36	35	28	22	30	0	0	0	0	0	0	0	0	0	0	0
Elem.	244	251	243	226	238	205	188	204	199	200	210	201	159	209	212	203
6						42	35	24	28	35	23	29	31	23	23	29
7	31	36	37	30	22	28	37	33	24	30	39	23	25	31	28	17
8	24	33	34	36	31	22	28	37	32	20	28	38	19	27	30	26
MS	55	69	71	66	53	92	100	94	84	85	90	90	75	81	81	72
9	34	28	35	36	32	31	22	30	34	31	24	28	32	24	24	27
10	41	39	29	33	36	32	31	23	27	26	30	22	27	34	28	23
11	49	40	35	29	31	33	26	26	23	25	26	34	14	24	32	19
12	33	44	37	32	26	32	36	26	27	25	23	20	18	8	15	16
HS	157	151	136	130	125	128	115	105	111	107	103	104	91	90	99	85
<b>Total</b>	<b>456</b>	<b>471</b>	<b>450</b>	<b>422</b>	<b>416</b>	<b>425</b>	<b>403</b>	<b>403</b>	<b>394</b>	<b>392</b>	<b>403</b>	<b>395</b>	<b>325</b>	<b>380</b>	<b>392</b>	<b>360</b>



**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION  
OCTOBER 15 CERTIFICATION OF 2023-24 GENERAL AID**

USING 2022-23 PI-1506-AC DATA, 2022-23 AUDITED MEMBERSHIP

2021 TIFOUT SCHOOL AID VALUE (CERT MAY 2022) & 2016 COMPUTER VALUE (CERT MAY 2017)

**Cornell 1204**

**PART A: 2022-23 AUDITED MEMBERSHIP**

	FTE	
A1 3RD FRI SEPT 2022 MEMBERSHIP* (include Challenge Academy)	419.00	
A2 2ND FRI JAN 2023 MEMBERSHIP* (include Challenge Academy)	410.00	
A3 TOTAL (A1 + A2)	829.00	
A4 AVERAGE (A3/2) (ROUNDED)	415.00	
A5 SUMMER 2022 FTE EQUIVALENT* (ROUNDED)	6.00	
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	0.00	
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)	421.00	

\* Ch 220 Resident Inter FTE counts only 75%.

**PART B: 2022-23 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC REPORT)**

B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	6,633,201.60
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	1,601,422.31
B3 GENERAL STATE AID	10R 000000 620	-	2,621,545.00
B4 IMPACT AID DIST: NON-DED IMPACT AID	(DPI AMOUNT)	-	0.00
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)	=	2,410,234.29

**PART C: 2022-23 NET COST OF GENERAL FUND (PI-1506-AC REPORT)**

C1 TOTAL GF EXPENDITURES	10E 000000 000	+	6,189,245.21
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	-	0.00
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	6,189,245.21
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	2,410,234.29
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	3,779,010.92

**PART D: 2022-23 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: 2022-23 SHARED COST (PI-1506-AC REPORT)**

E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	3,779,010.92
E2 TRANSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		-	0.00
E3 IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE REMOVED		-	0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		=	3,779,010.92

GUARANTEES FOR OCT 15 CERTIFICATION	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,984,342	5,953,026	2,976,513
TERTIARY (G11)	861,627	2,584,881	1,292,440

**2023-2024 OCT 15 CERTIFICATION**

<b>PART E: 2022-23 SHARED COST - CONTINUED</b>	E4 =	3,779,010.92
E6 PRIMARY COST CEILING PER MEMBER		1,000
E7 PRIMARY CEILING (A7 * E6)		421,000.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)		421,000.00
E9 SECONDARY COST CEILING PER MEMBER		11,194
E10 SECONDARY CEILING (A7 * E9)		4,712,674.00
E11 SECONDARY SHARED COST		3,358,010.92
((LESSER OF E5 OR E10) - E8)		
E12 TERTIARY SHARED COST		0.00
(GREATER OF (E5 - E8 - E11) OR 0)		
SHARED COST PER MEMBER =	\$8,976	

**PART F: EQUALIZED PROPERTY VALUE**

F1 2022 TIFOUT VALUE (CERT MAY 23) + EXEMPT COMPUTER VALUE (CERT MAY 17)		249,797,634
VALUE PER MEMBER =	593,344	

**PART G: 2023-24 EQUAL AID BY TIER - OCT 15 CERT**

G1 PRIMARY GUARANTEED VALUE PER MEMBER	1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)	812,530,000
G3 PRIMARY REQUIRED RATE (E8 / G2)	0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)	562,732,366
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	291,568.52
G6 SECONDARY GUARANTEED VALUE PER MEMB	1,984,342
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	835,407,982
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00401961
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	585,610,348
G10 SECONDARY EQUALIZATION AID (G8 * G9)	2,353,925.21
G11 TERTIARY GUARANTEED VALUE PER MEMB	861,627
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	362,744,967
G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00000000
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	112,947,333
G15 TERTIARY EQUALIZATION AID (G13 * G14)	0.00

**PART H: 2023-24 EQUALIZATION AID - OCT 15 CERT**

H1 2023-24 EQUALIZATION AID - OCT 15 CERT (G5+G10+G15) NOT < 0	2,645,493.73
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 2022-23 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID	41.00
H4B 2022-23 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)	0.00
H5 PRIOR YEAR (2022-23) DATA ERROR ADJ/OR FEE PENALTY	0.00
H6 2023-24 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)	2,645,535

**\*\*\* PART I: 2023-24 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - OCT 15 CERT \*\*\***

I1 2023-24 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	0.00
I2C 2022-23 OCT-TO-FINAL ADJUSTMENT SPEC ADJ AID and/or CHAPTER 220 AID	0.00
I3 2023-24 SPEC ADJ AID and/or CHAP 220 - OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)	0.00

<b>*I5 2023-24 OCT 15 CERTIFICATION OF GENERAL AID (H6+I3)</b>	<b>2,645,535</b>
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THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE I1 CAN BE FOUND IN THE "BREAKDOWN OF LINE 1" TAB IN THIS EXCEL WORKBOOK.  
COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

**DEPARTMENT OF PUBLIC INSTRUCTION  
2023-24 REVENUE LIMIT WORKSHEET**

<b>DISTRICT:</b>	Cornell	1204	
<b>DATA AS OF 10/12/2023</b>			
<b>Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 22-23 Revenue Limit</b>			
2022-23 General Aid Certification (22-23 Line 12A, src 621)	+	2,599,862	
2022-23 Hi Pov Aid (22-23 Line 12B, Src 628)	+	21,683	
2022-23 Computer Aid Received (22-23 Line 12C, Src 691)	+	1,039	
2022-23 Aid for Exempt Personal Property (22-23 Line 12D, Src 691)	+	2,753	
2022-23 Fnd 10 Levy Cert (22-23 Line 14A, Levy 10 Src 211)	+	1,595,046	
2022-23 Fnd 38 Levy Cert (22-23 Line 14B, Levy 38 Src 211)	+	0	
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)	-	0	
2022-23 Total Levy for All Levied Non-Recurring Exemptions*	-	50,383	
<b>NET 2023-24 Base Revenue Built from 2022-23 Data (Line 1)</b>	<b>=</b>	<b>4,170,000</b>	
*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)			
<b>September &amp; Summer FTE Membership Averages</b>			
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.			
<b>Line 2: Base Avg:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 =</b>			
	<b>2020</b>	<b>2021</b>	<b>2022</b>
Summer FTE:	1	7	6
% (40,40,40)	0	3	2
Sept FTE:	403	423	419
New ICS - Independent	0.00	0.00	0.00
Charter Schools FTE			
Total FTE	403	426	421
<b>Line 6: Curr Avg:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 =</b>			
	<b>2021</b>	<b>2022</b>	<b>2023</b>
Summer FTE:	7	8	12
% (40,40,40)	3	2	5
Sept FTE:	423	419	416
New ICS - Independent	0.00	0.00	0.00
Charter Schools FTE			
Total FTE	426	421	421
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 2023:			
			<b>423</b>
<b>Line 10B: Declining Enrollment Exemption =</b>			
Average FTE Loss (Line 2 - Line 6, if > 0)			
	X 1.00	=	
<b>X (Line 5, Maximum 2023-2024 Revenue per Memb) =</b>			
<b>Non-Recurring Exemption Amount:</b>			
<b>Fall 2023 Property Values</b>			
2023 TIF-Out Tax Apportionment Equalized Valuation			282,537,214
CELL COLOR KEY: Auto-Calc    DPI Data    District-Entered			
Worksheet is available at: <a href="http://dpi.wi.gov/sfs/limits/worksheets/revenue">http://dpi.wi.gov/sfs/limits/worksheets/revenue</a>			
Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.			

<b>2023-2024 Revenue Limit Worksheet</b>			
1.	2023-24 Base Revenue (Funds 10, 38, 41)	(from left)	4,170,000
2.	Base Sept Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	417
3.	2023-24 Base Revenue Per Member (Ln 1 / Ln 2)	(with cents)	10,000.00
4.	2023-24 Per Member Change (A+B)		1,000.00
	2023-24 Low Revenue Ceiling per s.121.905(1):		11,000.00
A.	Allowed Per-Member Change for 23-24		325.00
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0		675.00
C.	Value of the CCDEB (23-24 DPI Computed-CCDEB Dists only)		0.00
5.	2023-24 Maximum Revenue / Member (Ln 3 + Ln 4)		11,000.00
6.	Current Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left)	423
7.	2023-24 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	4,653,000
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		4,653,000
B.	Hold Harmless Non-Recurring Exemption		0
8.	Total 2023-24 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 (2021-22 to 2022-23)		0
E.	Recurring Referenda to Exceed (If 2023-24 is first year)		0
9.	2023-24 Limit with Recurring Exemptions (Ln 7 + Ln 8)		4,653,000
10.	Total 2023-24 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		32,350
A.	Non-Recurring Referenda to Exceed 2023-24 Limit		0
B.	Declining Enrollment Exemption for 2023-24 (from left)		0
C.	Energy Efficiency Net Exemption for 2023-24 (see pg 4 for details)		0
D.	Adjustment for Refunded or Rescinded Taxes, 2023-24		0
E.	Prior Year Open Enrollment (uncounted pupil[s])		12,564
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		19,786
I.	SNSP Private School Voucher Aid Deduction		0
11.	2023-24 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		4,685,350
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		2,649,327
A.	2023-24 OCT 15 CERT OF GENERAL AID		2,645,535
B.	State Aid to High Poverty Districts (\$0 per 2023 Act 19)		0
C.	State Aid for Exempt Computers (Source 691)		1,039
D.	State Aid for Exempt Personal Property (Source 691)		2,753
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13.	<b>Allowable Limited Revenue: (Line 11 - Line 12)</b>		<b>2,036,023</b>
	(10, 38, 41 Levies)		
14.	<b>Total Limited Revenue To Be Used (A+B+C)</b>	<b>Not &gt;line 13</b>	<b>1,736,023</b>
Entries Required Below: Enter amnts needed by purpose and fund:			
A.	Gen Operations: Fnd 10 Src 211	1,736,023	(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.	<b>Total Revenue from Other Levies (A+B+C+D)</b>		<b>0</b>
A.	Referendum Apprvd Debt (Fund 39 Debt-Src 211)	0	
B.	Community Services (Fund 80 Src 211)	0	(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.	<b>Total Fall, 2023 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)</b>		<b>1,736,023</b>
	Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00614440
Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.			

Teacher Compensation 2022-23

Last Name	First Name	Years	Credits	Salary	Advisor/ Other	Total Salary	FICA	WRS	Benefits	Total Benefits	Total Package
Alix	Spring	7	M+0	60,000.00		60,000.00	4,590.00	3,990.00	23,400.00	31,980.00	91,980.00
Anderson	Kimberly	22	B+48	58,000.00	4,848.75	62,848.75	4,807.93	4,179.44	23,400.00	32,387.37	95,236.12
Bitney	Megan	5	M+0	58,000.00	225.00	58,225.00	4,454.21	3,871.96	23,400.00	31,726.18	89,951.18
Bowe	Laurie	15	B+48	56,800.00	150.00	56,950.00	4,356.68	3,787.18	23,400.00	31,543.85	88,493.85
Braaten	Craig	13	Ed.S.	65,300.00	0.00	65,300.00	4,995.45	4,342.45	23,400.00	32,737.90	98,037.90
Brown	Natalie	0	M+0	55,000.00	3,580.00	58,580.00	4,481.37	3,895.57	23,400.00	31,776.94	90,356.94
Burton	Jena	3	B+0	50,000.00	400.00	50,400.00	3,855.60	3,351.60	23,400.00	30,607.20	81,007.20
Hickethier	Caroline	34	M+31	82,700.00	3,174.50	85,874.50	6,569.40	5,710.65	4,000.00	16,280.05	102,154.55
Jaenke	Jason	14	B+1	52,300.00	468.51	52,768.51	4,036.79	3,509.11	23,400.00	30,945.90	83,714.41
Jensen	Katelyn	2	B+0	48,000.00	25.00	48,025.00	3,673.91	3,193.66	23,400.00	30,267.58	78,292.58
Johnson	Emily	0	B+0	47,000.00	264.00	47,264.00	3,615.70	3,143.06	23,400.00	30,158.75	77,422.75
Koenig	Karissa	9	M+0	58,800.00	1,720.00	60,520.00	4,629.78	4,024.58	23,400.00	32,054.36	92,574.36
60% Szybeko	Linda	36	Ed.S.	56,000.00	1,557.50	57,557.50	4,403.15	3,827.57	-	8,230.72	65,788.22
Krier	Emily	1	B+0	48,000.00	2,200.00	50,200.00	3,840.30	3,338.30	23,400.00	30,578.60	80,778.60
Lacina	Lynda	24	Ed.S.	71,400.00	2,250.00	73,650.00	5,634.23	4,897.73	23,400.00	33,931.95	107,581.95
Mihalski	Danielle	1	B+0	48,000.00	8,063.50	56,063.50	4,288.86	3,728.22	23,400.00	31,417.08	87,480.58
Modl	Nicole	6	B+0	52,000.00	3,030.00	55,030.00	4,209.80	3,659.50	23,400.00	31,269.29	86,299.29
Nelson	Teagan	1	B+0	48,000.00	0.00	48,000.00	3,672.00	3,192.00	23,400.00	30,264.00	78,264.00
Parker	Steven	25	M+15	76,000.00	245.00	76,245.00	5,832.74	5,070.29	23,400.00	34,303.04	110,548.04
Pickerign	Christine	29	M+33	66,400.00	7,201.25	73,601.25	5,630.50	4,894.48	23,400.00	33,924.98	107,526.23
Pitsch	Samantha	4	B+0	51,000.00	150.00	51,150.00	3,912.98	3,401.48	23,400.00	30,714.45	81,864.45
Raether	Tammy	27	M+7	64,000.00	2,587.50	66,587.50	5,093.94	4,428.07	23,400.00	32,922.01	99,509.51
Rosenrater	Ashley	11	M+0	62,000.00	5,268.75	67,268.75	5,146.06	4,473.37	23,400.00	33,019.43	100,288.18
Ruf	Erica	11	M+7	62,700.00	2,200.00	64,900.00	4,964.85	4,315.85	23,400.00	32,680.70	97,580.70
Schlageter	Nancy	34	B+66	83,000.00	1,370.50	84,370.50	6,454.34	5,610.64	4,000.00	16,064.98	100,435.48
Schnobrich	Allison	30	M+0	85,000.00	0.00	85,000.00	6,502.50	5,652.50	-	12,155.00	97,155.00
Schroeder	Karen	15	B+18	53,800.00	344.00	54,144.00	4,142.02	3,600.58	23,400.00	31,142.59	85,286.59
Sime	Sarah	18	B+18	54,800.00	0.00	54,800.00	4,192.20	3,644.20	23,400.00	31,236.40	86,036.40
Sonnentag	Gregory	9	M+0	58,500.00	506.50	59,006.50	4,514.00	3,923.93	23,400.00	31,837.93	90,844.43
Sproul	Rachel	29	B+52	83,000.00	7,646.25	90,646.25	6,934.44	6,027.98	4,000.00	16,962.41	107,608.66
Steinmetz	Chelsey	11	M+0	62,000.00	262.50	62,262.50	4,763.08	4,140.46	23,400.00	32,303.54	94,566.04
Thon	Shannon	8	B+0	52,000.00	4,537.50	56,537.50	4,325.12	3,759.74	23,400.00	31,484.86	88,022.36
Tillotson	Benton	1	B+0	48,000.00	860.01	48,860.01	3,737.79	3,249.19	23,400.00	30,386.98	79,246.99
Yanko	Courtney	3	B+0	50,000.00	578.50	50,578.50	3,869.26	3,363.47	23,400.00	30,632.73	81,211.23

Custodian Salary Package 2022-2023											
Last	First	Years	Class	Hourly Rate	Hours	Salary	FICA	WRS	Benefit Supplement	Total Benefits	Total
Thompson	Trevis	15	Lead Custodian	23.50	2,080	48,880.00	3,739.32	3,250.52	23,400.00	30,389.84	79,269.84
Ash	Marty	21		21.40	2,080	44,512.00	3,405.17	2,960.05	23,400.00	29,765.22	74,277.22
Reynolds	Mike	1	Aide	19.10	1,020	19,482.00	1,490.37	1,295.55		2,785.93	22,267.93
Stewart	Bill	35		19.10	2,080	39,728.00	3,039.19	2,641.91		5,681.10	45,409.10
<b>Totals</b>						<b>152,602.00</b>	<b>11,674.05</b>	<b>10,148.03</b>	<b>46,800.00</b>	<b>68,622.09</b>	<b>221,224.09</b>
Cook Salary Package 2022-2023											
Last	First	Years	Class	Hourly Rate	Hours	Salary	FICA	WRS		Total Benefits	Total
Turany	Teresa	13	Lead Cook	20.25	1,410	28,552.50	2,184.27	1,898.74		4,083.01	32,635.51
Bowe	Crystal	12	Cook	19.10	1,274	24,333.40	1,861.51	1,618.17		1,521.29	25,854.69
Schwingle	Nicole	9	Cook	19.10	877	16,750.70	1,281.43	1,113.92		2,395.35	19,146.05
<b>Totals</b>						<b>69,636.60</b>	<b>5,327.20</b>	<b>4,630.83</b>		<b>9,958.03</b>	<b>79,594.63</b>
Paraprofessional Salary Package 2022-2023											
Last	First	Years	Class	Hourly Rate	Hours	Salary	FICA	WRS		Total Benefits	Total
Ash	Jane	19		19.10	1,081	20,647.10	1,579.50	1,373.03		2,952.54	23,599.64
Bauch	Sharla	14		19.10	1,410	26,931.00	2,060.22	1,790.91		3,851.13	30,782.13
Hall	Deanna	9		19.10	1,081	20,647.10	1,579.50	1,373.03		2,952.54	23,599.64
Helfand	Erica	9		19.10	1,081	20,647.10	1,579.50	1,373.03		2,952.54	23,599.64
Holte	Tiffany	5		19.10	1,081	20,647.10	1,579.50	1,373.03		2,952.54	23,599.64
Johnson	Andrea	5		19.10	1,081	20,647.10	1,579.50	1,373.03		2,952.54	23,599.64
Mercer	Megan	6		19.10	1,081	20,647.10	1,579.50	1,373.03		2,952.54	23,599.64
Nohr	Rachel	7		19.10	1,102	21,048.20	1,610.19	1,399.71		3,009.89	24,058.09
Rablin	Glenda	16		19.10	1,081	20,647.10	1,579.50	1,373.03		2,952.54	23,599.64
Reynolds	Heather	3		19.10	1,081	20,647.10	1,579.50	1,373.03		2,952.54	23,599.64
Zwiefelhofer	Krista	1		19.10	1,081	20,647.10	1,579.50	1,373.03		2,952.54	23,599.64
<b>Totals</b>						<b>233,803.10</b>	<b>17,885.94</b>	<b>15,547.91</b>		<b>33,433.84</b>	<b>267,236.94</b>
Administrative Salary Package 2022-2023											
Last	First	Years	Class	Days	Salary	FICA	WRS	Benefits	Total Benefits	Total	
Elliott	Dave	19	Jr/Sr Prin	215	180,000.00	13,770.00	11,970.00	5,000	30,740.00	210,740.00	
Schley	Paul	20	D.A./Elem Prin	260	136,769.96	10,462.90	9,095.20	23,400.00	42,958.10	179,728.06	
<b>Totals</b>					<b>316,769.96</b>	<b>24,232.90</b>	<b>21,065.20</b>	<b>28,400.00</b>	<b>73,698.10</b>	<b>390,468.06</b>	
Administrative Assistant Salary Package 2022-2023											
Last	First	Years	Class	Hourly Rate	Hours	Salary	FICA	WRS	Benefits	Total Benefits	Total
Crank	Kylee	11		20.25	1,971	39,912.75	3,053.33	2,654.20	23,400.00	29,107.52	69,020.27
Viegut	Nicole	1		19.24	1,870	35,969.18	2,751.64	2,391.95	22,230.00	27,373.59	63,342.77
Hakes	Andrea	19		20.25	1,971	39,912.75	3,053.33	2,654.20	23,400.00	29,107.52	69,020.27
<b>Totals</b>						<b>115,794.68</b>	<b>8,858.29</b>	<b>7,700.35</b>	<b>69,030.00</b>	<b>85,588.64</b>	<b>201,383.32</b>
Bookkeeper Salary Package 2022-2023											
Last	First	Years	Class	Hourly Rate	Hours	Salary	FICA	WRS	Benefits	Total Benefits	Total
Ducommun	Allison	2		23.50	1,971	46,318.50	3,543.37	3,080.18	23,400.00	30,023.55	76,342.05
<b>Totals</b>						<b>46,318.50</b>	<b>3,543.37</b>	<b>3,080.18</b>	<b>23,400.00</b>	<b>30,023.55</b>	<b>76,342.05</b>

## School District of Cornell

### Coaches 2022-2023

Last	First	Years	Sport / Activity	Salary	FICA	WRS	Total
Kilde	John	0	Archery	2,000.00	153.00		2,153.00
Lorenzen	Amy	6	Head Volleyball	3,500.00	267.75		3,767.75
Hall	Tom	6	Asst Volleyball	2,600.00	198.90		2,798.90
Sigmund	Kaitlyn	6	Head JH Volleyball	1,500.00	114.75		1,614.75
Braaten	Craig	0	Head HS Football	3,500.00	267.75	227.50	3,995.25
Spegal	Chad	0	Asst HS Football	2,600.00	198.90		2,798.90
Ducommun	Dalton	1	Head MS Football	1,500.00	114.75		1,614.75
Tilltison	Ben	0	Asst MS Football	1,000.00	76.50		1,076.50
Parker	Steve	0	Head BBB	4,000.00	306.00	260.00	4,566.00
Hall	Jacob	2	JV BBB	3,000.00	229.50		3,229.50
Elliott	David	0	Head JH BBB	1,500.00	114.75	97.50	1,712.25
Yanko	Courtney	1	Head GBB	4,000.00	306.00	260.00	4,566.00
Bowe	Crystal	0	JV GBB	1,080.00	82.62	70.20	1,232.82
Helland	Erica	0	Head JH GBB	1,500.00	114.75	97.50	1,712.25
Pogodzinski	Sheena	0	Asst JH GBB	1,000.00	76.50	65.00	1,141.50
Sonnentag	Greg	8	Head Wrestling	4,000.00	306.00	260.00	4,566.00
Fredrickson	Justin	1	Head JH Wrestling	1,500.00	114.75		1,614.75
Bowe	Laurie	5	Head Track	2,500.00	191.25	162.50	2,853.75
Yanko	Courtney	1	Asst Track	2,000.00	153.00	130.00	2,283.00
Ducommun	Allison	0	Asst Softball	2,000.00	153.00	130.00	2,283.00
Bitney	Megan	0	Co-Head Golf	1,250.00	95.63	81.25	1,426.88
Mosley	Dwayne	0	Co-Head Golf	1,250.00	95.63		1,345.63
Sonnentag	Greg	7	Athletic Director	6,000.00	459.00	390.00	6,849.00
<b>Totals</b>				<b>54,780.00</b>	<b>4,190.67</b>	<b>2,231.45</b>	<b>61,202.12</b>

### Board of Education

Baker	Greg	9	Member	2,350.00	179.78		2,529.78
Briggs	Lyle	29	President	3,550.00	271.58		3,821.58
Close	Jamie	5	Vice President	2,770.00	156.84		2,926.84
Seidlitz	Stephanie	7	Treasurer	2,160.00	165.24		2,325.24
Sikora	Eileen	16	Clerk	8,240.00	630.36		8,870.36
<b>Totals</b>				<b>19,070.00</b>	<b>1,403.79</b>		<b>20,473.79</b>

**Appendix A**

**Cornell School District OPEB Liability**

**Retirement Health Insurance Fund**

Retiree	Date of Retirement	Date that Benefit Calculation Ended	Total Liability Due	2023-24 Estimated Payment	Prior Liability Paid	6-30-2023 Accumulated Liability Remaining
Dennis Beaulieu	6/30/2004	6/30/2011	118,269.61	8,000.00	54,804.10	63,465.51
Nancy Helgerson	6/30/2007	6/30/2014	127,608.17	577.31	127,030.86	577.31
Beverly Johnson	6/30/2006	6/30/2013	129,603.73	-	113,923.12	15,680.61
JoAnn Lancor	12/31/2003	9/30/2010	111,206.48	1,500.00	56,273.40	54,933.08
Ann Register	6/30/2005	6/30/2012	124,623.17	3,300.00	114,532.04	10,091.13
Betty Rivers	6/30/2002	8/31/2008	84,745.23	4,482.36	69,353.17	15,392.06
<b>Totals</b>			<b>696,056.39</b>	<b>17,859.67</b>	<b>535,916.69</b>	<b>160,139.70</b>
Five Year Payout	28,456.01					
			District's remaining OPEB liability 6-30-23			160,139.70
			District's Fund 73 Balance 6-30-23			420,619.63
PMS 8-1-23			Overfunded OPEB Account 6-30-23			260,479.93