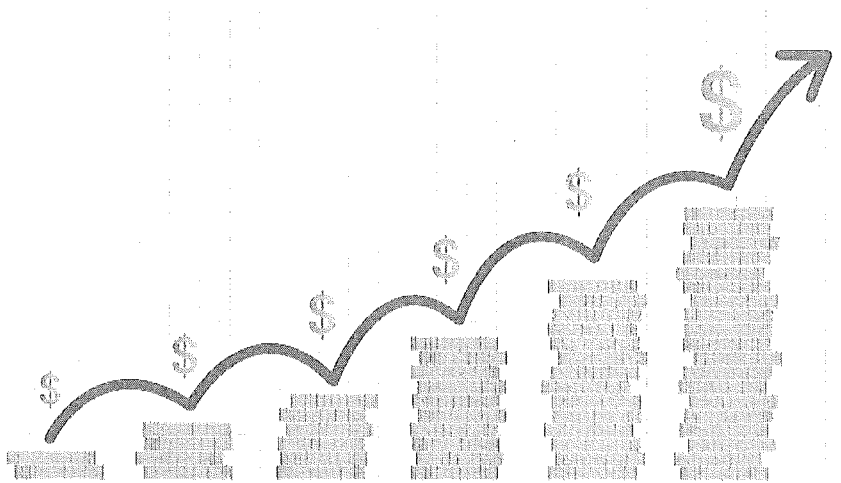


Cornell School District



2024 – 25
BUDGET HEARING
&
ANNUAL MEETING

SCHOOL DISTRICT OF CORNELL
ANNUAL SCHOOL DISTRICT MEETING
AND BUDGET HEARING
CORNELL ELEMENTARY CONFERENCE ROOM
MONDAY, OCTOBER 28, 2024
5:00 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 2024-25
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.
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 \$1,584,781 for the operation of the School District of Cornell in 2024-25.
8. Adjourn

BUDGET PUBLICATION, 2024-2025
Required Published Budget Summary Format

Notice is hereby given to the qualified electors of the School District of Cornell, that **the budget hearing and annual meeting will be held at the Cornell Elementary School IMC, on Monday, October 28th, 2024 at 5:00pm.** The summary of the 2024-2025 proposed budget is printed below. Detailed copies of the budget are available at the Cornell Elementary School office.

Dated this 17th day of October, 2024.

/s/ Eileen Sikora, District Clerk

GENERAL FUND	Audited 2022-23	Audited 2023-24	Budgeted 2024-25
Beginning Fund Balance	2,618,836.58	3,116,596.89	2,638,225.07
Ending Fund Balance	3,116,596.89	2,638,225.07	2,627,911.07
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	1,683,383.28	1,793,933.30	1,642,831.00
Inter-district Payments (Source 300 + 400)	403,740.45	356,091.53	379,777.00
Intermediate Sources (Source 500)	62,334.80	74,071.16	55,785.00
State Sources (Source 600)	3,611,265.11	3,463,993.41	4,192,620.00
Federal Sources (Source 700)	850,316.21	375,962.95	336,590.00
All Other Sources (Source 800 + 900)	63,113.16	66,315.20	119,435.00
TOTAL REVENUES & OTHER FINANCING SOURCES	6,674,153.01	6,130,367.55	6,727,038.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	2,623,747.42	2,580,640.85	2,709,139.00
Support Services (Function 200 000)	2,127,457.25	1,944,714.55	2,340,680.00
Non-Program Transactions (Function 400 000)	1,425,188.03	2,083,383.97	1,687,533.00
TOTAL EXPENDITURES & OTHER FINANCING USES	6,176,392.70	6,608,739.37	6,737,352.00

SPECIAL PROJECTS FUND- (Funds 21 & 27)	Audited 2022-23	Audited 2023-24	Budgeted 2024-25
Beginning Fund Balance	259,434.84	276,227.30	291,471.48
Ending Fund Balance	276,227.30	291,471.48	292,921.48
REVENUES & OTHER FINANCING SOURCES	1,355,621.52	1,363,037.71	1,384,680.00
EXPENDITURES & OTHER FINANCING USES	1,338,829.06	1,347,793.53	1,383,230.00

CAPITAL PROJECTS FUND- (Fund 46)	Audited 2022-23	Audited 2023-24	Budgeted 2024-25
Beginning Fund Balance	4,285,251.17	4,238,761.51	4,897,750.36
Ending Fund Balance	4,238,761.51	4,897,750.36	5,097,750.36
REVENUES & OTHER FINANCING SOURCES	36,820.34	658,988.85	200,000.00
EXPENDITURES & OTHER FINANCING USES	83,310.00	0.00	0.00

FOOD SERVICE FUND- (Fund 50)	Audited 2022-23	Audited 2023-24	Budgeted 2024-25
Beginning Fund Balance	243,668.53	204,521.84	186,250.99
Ending Fund Balance	204,521.84	186,250.99	102,456.99
REVENUES & OTHER FINANCING SOURCES	382,443.92	355,897.88	389,122.00
EXPENDITURES & OTHER FINANCING USES	421,590.61	374,168.73	472,916.00

TRUST FUND- (Fund 73)	Audited 2022-23	Audited 2023-24	Budgeted 2024-25
Beginning Fund Balance	432,816.05	420,619.63	412,424.31
Ending Fund Balance	420,619.63	412,424.31	404,424.31
REVENUES & OTHER FINANCING SOURCES	5,822.02	7,729.47	8,000.00
EXPENDITURES & OTHER FINANCING USES	18,018.44	15,924.79	16,000.00

Investment Return-\$7,729.47 Interest @ 1.84%

COMMUNITY SERVICE FUND- (Fund 80)	Audited 2022-23	Audited 2023-24	Budgeted 2024-25
Beginning Fund Balance	37,494.09	37,036.66	37,436.65
Ending Fund Balance	37,036.66	37,436.65	37,436.65
REVENUES & OTHER FINANCING SOURCES	115,432.93	100,729.00	103,000.00
EXPENDITURES & OTHER FINANCING USES	115,890.36	100,329.01	103,000.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2022-23	Audited 2023-24	Budgeted 2024-25
GROSS TOTAL EXPENDITURES -- ALL FUNDS	8,154,031.17	8,446,955.43	8,712,498.00
Interfund Transfers (Source 100) - ALL FUNDS	675,713.15	1,172,694.20	766,238.03
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	7,478,318.02	7,274,261.23	7,946,259.97

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2022-23	Audited 2023-24	Budgeted 2024-25
General Fund	1,595,046.00	1,736,023.00	1,584,781.00
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
TOTAL SCHOOL LEVY	1,595,046.00	1,736,023.00	1,584,781.00
PERCENTAGE INCREASE --TOTAL LEVY FROM PRIOR YEAR	6.84%	8.84%	-8.71%

	Audited 2021 - 22	Audited 2022 - 23	Unaudited 2023 - 24	Budgeted 2024 - 25
Tax Levy to Debt Service (39)	-	-	-	-
Tax Levy to General Fund (10)	1,492,881.00	1,595,046.00	1,736,023.00	1,584,781.00
Total Tax Levy	1,492,881.00	1,595,046.00	1,736,023.00	1,584,781.00
Fund 10 Receipts	6,729,631.32	6,674,153.01	6,130,367.55	6,727,038.00
Fund 39 Receipts	-	-	-	-
Fund 21, 27, 50 & 80 Receipts	1,798,154.22	1,853,498.37	1,819,664.59	1,876,802.00
Total Receipts	8,527,785.54	8,527,651.38	7,950,032.14	8,603,840.00
Fund 10 Expenditures	6,076,999.81	6,176,392.70	6,608,739.37	6,737,352.00
Fund 39 Expenditures	-	-	-	-
Fund 21, 27, 50 & 80 Expenditures	1,628,710.66	1,876,310.03	1,822,291.27	1,959,146.00
Total Expenditures	7,705,710.47	8,052,702.73	8,431,030.64	8,696,498.00

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
2024-25	314,743,160.00	-	1,584,781.00	1,584,781.00	5.035156

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%
Totals	\$ 220,180,410	100.000000	\$1,492,881.00	\$1,365,081.00	127,800.03	9.3621%

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%
Totals	\$ 249,663,634	100.000000	\$1,595,046.00	\$1,492,881.00	102,165.00	6.8435%

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%
Totals	\$ 282,537,214	100.000000	\$1,736,023.00	\$1,595,046.00	140,977.00	8.8384%

2024 - 2025 Tax Statements

Municipality	Equalized Valuation	Percent of Total Levy	Amount of Levy	2023 - 24 Tax Levy	Difference	% Increase
City of Cornell	\$ 124,544,700	39.570264	627,102.03	669,038.43	(41,936.40)	-6.2682%
Town of Anson	213,362	0.067789	1,074.31	1,209.29	(134.98)	-11.1616%
Town of Arthur	32,580,164	10.351349	164,046.22	168,529.53	(4,483.31)	-2.6603%
Town of Cleveland	72,803,678	23.131139	366,577.90	416,715.57	(50,137.67)	-12.0316%
Town of Colburn	15,723,104	4.995535	79,168.28	94,988.92	(15,820.64)	-16.6552%
Town of Eagle Point	12,061,644	3.832218	60,732.27	76,287.50	(15,555.23)	-20.3903%
Town of Estella	52,938,220	16.819498	266,552.21	288,329.75	(21,777.54)	-7.5530%
Town of LH	1,761,414	0.559635	8,868.99	9,998.27	(1,129.27)	-11.2947%
Town of Ruby	2,116,874	0.672572	10,658.79	10,925.74	(266.95)	-2.4433%
Totals	\$ 314,743,160	100.000000	\$1,584,781.00	\$1,736,023.00	(151,242.00)	-8.7120%

Fund 10 Budget & State Aid History

Year	Fund 10 Revenue	Fund 10 Revenue Change from Prior	Fund 10 Expenditure	Fund 10 Expenditure Change from Prior	Fund Balance Begin	Fund Balance End	Fund Balance Change	State Aid	State Aid Change from Prior	% State Aid Change
1992 - 93	3,509,563.00		3,481,867.00		680,549.00	708,245.00	27,696.00			
1993 - 94	3,601,708.00	92,145.00	3,585,022.00	103,155.00	708,245.00	724,931.00	16,686.00			
1994 - 95	3,656,144.00	54,436.00	3,749,723.00	164,701.00	724,931.00	631,352.00	(93,579.00)			
1995 - 96	3,694,736.00	38,592.00	3,734,047.00	(15,676.00)	631,352.00	592,041.00	(39,311.00)	2,617,608.00		15.3664%
1996 - 97	3,894,255.00	199,519.00	3,954,451.00	220,404.00	592,041.00	531,845.00	(60,196.00)	3,019,840.00	402,232.00	4.0270%
1997 - 98	4,052,972.00	158,717.00	4,130,231.00	175,780.00	531,845.00	454,586.00	(77,259.00)	3,141,449.00	121,609.00	4.0270%
1998 - 99	4,248,981.00	196,009.00	4,107,464.00	(22,767.00)	454,586.00	596,103.00	141,517.00	3,347,595.00	206,146.00	6.5621%
1999 - 00	4,189,260.00	(59,721.00)	4,060,228.00	(47,236.00)	596,103.00	725,135.00	129,032.00	3,362,211.00	14,616.00	0.4366%
2000 - 01	4,437,054.00	247,794.00	4,469,082.00	408,854.00	725,135.00	693,107.00	(32,028.00)	3,394,721.00	32,510.00	0.9669%
2001 - 02	4,489,763.00	52,709.00	4,507,930.00	38,848.00	693,107.00	674,940.00	(18,167.00)	3,544,370.00	149,649.00	4.4083%
2002 - 03	4,697,913.00	208,150.00	4,678,477.00	170,547.00	674,940.00	694,376.00	19,436.00	3,516,632.00	(27,738.00)	-0.7826%
2003 - 04	4,760,287.00	62,374.00	4,743,790.00	65,313.00	694,376.00	710,873.00	16,497.00	3,729,313.00	212,681.00	6.0479%
2004 - 05	4,890,431.14	130,144.14	4,882,421.80	138,631.80	710,873.00	718,883.05	8,010.05	3,728,918.00	(395.00)	-0.0106%
2005 - 06	4,901,059.55	10,628.41	4,753,335.60	(129,086.20)	718,883.05	866,607.00	147,723.95	3,790,526.00	61,608.00	1.6522%
2006 - 07	4,979,806.74	78,747.19	5,029,408.71	276,073.11	866,607.00	817,005.03	(49,601.97)	3,916,221.00	125,695.00	3.3160%
2007 - 08	5,085,998.92	106,192.18	4,903,285.65	(126,123.06)	817,005.03	999,718.00	182,712.97	3,864,005.00	(52,216.00)	-1.3533%
2008 - 09	5,067,369.87	(18,629.05)	4,847,203.81	(56,081.84)	999,718.00	1,219,884.36	220,166.36	3,769,757.00	(94,248.00)	-2.4391%
2009 - 10	5,318,950.12	251,580.25	5,326,520.66	479,316.85	1,219,884.36	1,212,313.82	(7,570.54)	3,483,075.00	(286,682.00)	-7.6048%
2010 - 11	5,389,171.89	70,221.77	5,253,543.44	(72,977.22)	1,212,313.82	1,347,942.27	135,628.45	3,618,360.00	135,285.00	3.8841%
2011 - 12	4,894,997.00	(494,174.89)	4,870,492.00	(383,051.44)	1,347,942.27	1,432,784.11	84,841.84	3,257,229.00	(361,131.00)	-9.9805%
2012 - 13	4,860,646.79	(34,350.21)	4,414,247.94	(456,244.06)	1,432,784.11	1,879,182.96	446,398.85	3,044,459.00	(212,770.00)	-6.5322%
2013 - 14	4,790,976.07	(69,670.72)	4,631,894.80	217,646.86	1,879,182.96	2,038,264.23	159,081.27	2,817,484.00	(226,975.00)	-7.4553%
2014 - 15	4,822,067.82	31,091.75	4,936,219.46	304,324.66	2,038,264.23	1,924,112.59	(114,151.64)	2,829,849.00	12,365.00	0.4389%
2015 - 16	4,896,404.12	74,336.30	4,693,410.47	(242,808.99)	1,924,112.59	2,127,106.24	202,993.65	2,816,569.00	(13,280.00)	-0.4693%
2016 - 17	4,903,630.45	7,226.33	5,013,591.37	320,180.90	2,127,106.24	2,017,145.32	(109,960.92)	2,754,315.00	(62,254.00)	-2.2103%
2017 - 18	5,140,388.36	236,757.91	5,142,673.36	129,081.99	2,017,145.32	2,014,860.32	(2,285.00)	2,782,945.00	28,630.00	1.0395%
2018 - 19	5,479,376.20	338,987.84	5,673,218.04	530,544.68	2,014,860.32	1,821,018.48	(193,841.84)	2,745,769.00	(37,176.00)	-1.3359%
2019 - 20	5,598,751.57	119,375.37	5,653,726.15	(19,491.89)	1,821,018.48	1,766,043.90	(54,974.58)	2,937,900.00	192,131.00	6.9973%
2020 - 21	6,222,318.78	623,567.21	5,988,211.20	334,485.05	1,766,043.90	2,000,151.48	234,107.58	2,915,125.00	(22,775.00)	-0.7752%
2021 - 22	6,729,631.32	507,312.54	6,110,946.22	122,735.02	2,000,151.48	2,618,836.58	618,685.10	2,799,338.00	(115,787.00)	-3.9719%
2022 - 23	6,674,153.01	(55,478.31)	6,176,392.70	65,446.48	2,618,836.58	3,116,596.89	497,760.31	2,599,862.00	(199,476.00)	-7.1258%
2023 - 24	6,130,367.55	(543,785.46)	6,608,739.37	432,346.67	3,116,596.89	2,638,225.07	(478,371.82)	2,645,535.00	45,673.00	1.7567%
2024 - 25*	6,727,038.00	596,670.45	6,737,352.00	128,612.63	2,638,225.07	2,627,911.07	(10,314.00)	3,414,937.00	769,402.00	29.0830%

*Estimated

Census Figures - A comparison over the past 22 years:

Age	01-02	02-03	03-04	04-05	05-06	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	23-24
< 1	14	31	11	26	17	6	17	14	15	16	12	15	10	18	17	16	16	12	8	20	13	10
1	22	16	30	12	31	24	14	19	17	16	12	12	13	22	26	17	19	20	15	11	26	15
2	28	27	19	34	20	31	28	14	22	18	15	11	11	19	25	25	22	20	23	16	14	35
3	29	29	26	22	34	22	37	28	21	21	28	18	15	34	25	27	28	21	21	36	23	24
4	34	24	29	28	32	34	25	34	30	24	21	23	22	26	42	33	40	37	26	19	40	35
5	38	35	33	30	31	31	34	27	36	35	22	23	28	24	37	39	33	36	46	28	24	50
6	38	34	36	31	35	32	31	35	33	39	30	20	25	36	25	37	41	34	43	40	28	25
7	23	39	37	35	36	35	28	33	40	32	40	31	22	29	38	25	40	40	38	46	58	33
8	50	18	41	32	36	36	40	27	32	41	32	38	38	30	34	38	32	41	37	39	49	55
9	53	47	20	42	35	36	32	37	34	33	42	28	37	35	30	31	40	31	47	37	43	50
10	54	47	47	22	47	35	35	32	35	31	36	39	34	45	34	28	38	39	31	45	44	39
11	50	54	51	46	19	46	37	32	30	34	29	35	42	38	48	31	33	35	41	33	44	49
12	54	50	53	51	46	18	44	35	32	29	35	29	35	35	40	50	34	28	41	47	34	45
13	46	48	46	56	51	46	23	43	39	32	30	36	32	44	38	40	50	29	32	41	47	41
14	48	46	50	46	57	51	48	21	40	42	31	30	39	34	44	35	44	53	30	38	43	49
15	45	41	44	48	44	57	49	49	26	36	41	28	33	40	40	47	37	38	50	32	38	46
16	57	44	44	43	47	45	56	45	47	27	35	42	32	41	46	39	49	40	39	55	31	38
17	44	58	48	45	40	48	46	55	51	49	26	32	41	34	41	47	38	46	41	41	51	38
18	47	40	59	47	46	39	47	46	52	50	51	24	34	36	35	39	44	37	48	42	40	53
19	58	43	36	57	46	46	36	42	45	50	46	47	25	41	35	34	38	43	36	49	44	42
20	35	47	42	32	53	45	44	31	36	43	49	45	45	33	40	33	34	34	44	35	48	41
Total	867	818	791	785	803	763	751	699	713	698	663	606	613	694	740	711	750	714	737	750	782	813

Enrollment (Body Count) on the 3rd Friday in September

Grade	03-04	04-05	05-06	06-07	07-08	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	24-25
EC	2	3	4	4	3	5	4	4	3	1	8	5	3	3	4	4	1	0	2	4	2	6
4K	28	30	35	30	26	21	27	27	17	25	25	20	30	34	33	35	28	20	30	34	34	29
K	36	31	30	37	33	30	28	33	31	20	30	24	24	32	32	33	37	23	29	26	27	35
1	37	34	29	29	32	31	35	31	32	31	20	29	24	24	29	31	34	28	28	28	24	28
2	31	31	35	28	29	31	32	31	25	33	32	25	32	21	24	27	29	27	34	29	28	23
3	26	31	33	34	31	27	34	35	33	26	33	32	29	29	24	23	24	22	30	34	24	29
4	42	26	33	33	32	30	26	31	34	32	25	30	33	24	31	26	22	23	30	30	32	27
5	42	39	25	34	39	33	30	23	29	40	32	23	29	32	23	31	26	16	26	27	32	32
6	54	43	33	24	30	36	35	28	22	30	0	0	0	0	0	0	0	0	0	0	0	0
Elem.	298	268	257	253	255	244	251	243	226	238	205	188	204	199	200	210	201	159	209	212	203	209
6											42	35	24	28	35	23	29	31	23	23	29	33
7	46	53	47	34	25	31	36	37	30	22	28	37	33	24	30	39	23	25	31	28	17	32
8	45	46	50	43	36	24	33	34	36	31	22	28	37	32	20	28	38	19	27	30	26	16
MS	91	99	97	77	61	55	69	71	66	53	92	100	94	84	85	90	90	75	81	81	72	81
9	46	41	44	50	36	34	28	35	36	32	31	22	30	34	31	24	28	32	24	24	27	25
10	36	46	42	41	51	41	39	29	33	36	32	31	23	27	26	30	22	27	34	28	23	23
11	49	38	48	41	43	49	40	35	29	31	33	26	26	23	25	26	34	14	24	32	19	22
12	50	44	34	37	40	33	44	37	32	26	32	36	26	27	25	23	20	18	8	15	16	12
HS	181	169	168	169	170	157	151	136	130	125	128	115	105	111	107	103	104	91	90	99	85	82
Total	570	536	522	499	486	456	471	450	422	416	425	403	403	394	392	403	395	325	380	392	360	372

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
OCTOBER 15 CERTIFICATION OF 2024-25 GENERAL AID**

USING 2023-24 P1-1506-AC DATA, 2023-24 AUDITED MEMBERSHIP

2023 TIFOUT SCHOOL AID VALUE (CERT MAY 2024) & 2016 COMPUTER VALUE (CERT MAY 2017)

Cornell 1204

PART A: 2023-24 AUDITED MEMBERSHIP

A1 3RD FRI SEPT 2023 MEMBERSHIP* (include Challenge Academy)					
A2 2ND FRI JAN 2024 MEMBERSHIP* (include Challenge Academy)					
A3 TOTAL (A1 + A2)					
A4 AVERAGE (A3/2) (ROUNDED)					
A5 SUMMER 2023 FTE EQUIVALENT* (ROUNDED)					
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)					
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)					
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER					
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS					
A6E INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS					
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)					

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

PART B: 2023-24 GENERAL FUND DEDUCTIBLE RECEIPTS (P1-1506-AC REPORT)

B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	6,130,367.55			
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	1,740,612.33			
B3 GENERAL STATE AID	10R 000000 620	2,645,535.00			
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)	1,744,220.22			

PART C: 2023-24 NET COST OF GENERAL FUND (P1-1506-AC REPORT)

C1 TOTAL GF EXPENDITURES	10E 000000 000	6,608,739.37			
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)	6,608,739.37			
C6 DEDUCTIBLE RECEIPTS (FROM LINE B9)		1,744,220.22			
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	0.00			
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	4,864,519.15			

PART D: 2023-24 NET COST OF DEBT SERVICE FUNDS (P1-1506-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 (P1-1506-AC REPORT)

E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	4,864,519.15			
E2 TRANSF 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		4,864,519.15			

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
2024-25 OCT 15 CERTIFICATION			
		E4 =	4,864,519.15

PART E: 2023-24 SHARED COST - CONTINUED

E6 PRIMARY COST CEILING PER MEMBER	1,000	
E7 PRIMARY CEILING (A7 * E6)	436,000.00	
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)	436,000.00	
E9 SECONDARY COST CEILING PER MEMBER	11,943	
E10 SECONDARY CEILING (A7 * E9)	5,207,148.00	
E11 SECONDARY SHARED COST ((LESSER OF E5 OR E10) - E8)	4,428,519.15	
E12 TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)	0.00	
	SHARED COST PER MEMBER =	\$11,157

PART F: EQUALIZED PROPERTY VALUE

F1 2023 TIFOUT VALUE (CERT MAY 24) + EXEMPT COMPUTER VALUE (CERT MAY 17)	280,761,922	
	VALUE PER MEMBER =	643,949

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)	841,480,000
G3 PRIMARY REQUIRED RATE (E8 / G2)	0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)	560,718,078
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	290,524.86
G6 SECONDARY GUARANTEED VALUE PER MEMB	2,207,144
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	962,314,784
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00460194
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	681,552,862
G10 SECONDARY EQUALIZATION AID (G8 * G9)	3,136,465.38
G11 TERTIARY GUARANTEED VALUE PER MEMB	975,802
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	425,449,672
G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00000000
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	144,687,750
G15 TERTIARY EQUALIZATION AID (G13 * G14)	0.00

PART H: 2024-25 EQUALIZATION AID - OCTOBER 15 CERT

H1 2024-25 EQUALIZATION AID - OCT 15 CERT (G5+G10+G15) NOT< 0	3,426,990.24
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	-15,845.00
H4B 2023-24 OCT-TO-FINAL ADJ. CHOICE/CHARTER DEDUCTION (previously Line I4)	0.00
H5 PRIOR YEAR (2023-24) DATA ERROR ADJ/OOR FEE PENALTY	0.00
H6 2024-25 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)	3,411,145

***** 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 2024-25 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

*15 2024-25 OCTOBER 15 CERTIFICATION OF GENERAL AID (H6+I3)	3,411,145
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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
2024-25 REVENUE LIMIT WORKSHEET

DISTRICT: <u>Comell</u>		1204		2024-25 Revenue Limit Worksheet																																																													
<p>Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10) of Final 23-24 Revenue Limit</p> <table border="1"> <tr><td>2023-24 General Aid Certification (23-24 Line 12A, src 621)</td><td>2,645,535</td><td>+</td><td></td><td></td><td></td></tr> <tr><td>2023-24 Hi Pov Aid (23-24 Line 12B, Src 628)</td><td>0</td><td>+</td><td></td><td></td><td></td></tr> <tr><td>2023-24 Computer Aid Received (23-24 Line 12C, Src 691)</td><td>1,039</td><td>+</td><td></td><td></td><td></td></tr> <tr><td>2023-24 Aid for Exempt Personal Property (23-24 Line 12D, Src 691)</td><td>2,753</td><td>+</td><td></td><td></td><td></td></tr> <tr><td>2023-24 Fnd 10 Levy Cert (23-24 Line 14A, Levy 10 Src 211)</td><td>1,736,023</td><td>+</td><td></td><td></td><td></td></tr> <tr><td>2023-24 Fnd 38 Levy Cert (23-24 Line 14B, Levy 38 Src 211)</td><td>0</td><td>+</td><td></td><td></td><td></td></tr> <tr><td>2023-24 Fnd 41 Levy Cert (23-24 Line 14C, Levy 41 Src 211)</td><td>0</td><td>+</td><td></td><td></td><td></td></tr> <tr><td>2023-24 Aid Penalty for Over Levy (23-24 FINAL Rev Lim, June 2024)</td><td>0</td><td>-</td><td></td><td></td><td></td></tr> <tr><td>2023-24 Total Levy for All Levied Non-Recurring Exemptions*</td><td>0</td><td>=</td><td></td><td></td><td></td></tr> <tr><td>NET 2024-25 Base Revenue Built from 2023-24 Data (Line 1)</td><td>4,385,350</td><td></td><td></td><td></td><td></td></tr> </table>						2023-24 General Aid Certification (23-24 Line 12A, src 621)	2,645,535	+				2023-24 Hi Pov Aid (23-24 Line 12B, Src 628)	0	+				2023-24 Computer Aid Received (23-24 Line 12C, Src 691)	1,039	+				2023-24 Aid for Exempt Personal Property (23-24 Line 12D, Src 691)	2,753	+				2023-24 Fnd 10 Levy Cert (23-24 Line 14A, Levy 10 Src 211)	1,736,023	+				2023-24 Fnd 38 Levy Cert (23-24 Line 14B, Levy 38 Src 211)	0	+				2023-24 Fnd 41 Levy Cert (23-24 Line 14C, Levy 41 Src 211)	0	+				2023-24 Aid Penalty for Over Levy (23-24 FINAL Rev Lim, June 2024)	0	-				2023-24 Total Levy for All Levied Non-Recurring Exemptions*	0	=				NET 2024-25 Base Revenue Built from 2023-24 Data (Line 1)	4,385,350				
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2023-24 Fnd 38 Levy Cert (23-24 Line 14B, Levy 38 Src 211)	0	+																																																															
2023-24 Fnd 41 Levy Cert (23-24 Line 14C, Levy 41 Src 211)	0	+																																																															
2023-24 Aid Penalty for Over Levy (23-24 FINAL Rev Lim, June 2024)	0	-																																																															
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NET 2024-25 Base Revenue Built from 2023-24 Data (Line 1)	4,385,350																																																																
<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 Expenditures, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)</p>																																																																	
<p align="center">September & Summer FTE Membership Averages.</p> <table border="1"> <tr><td>Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.</td><td>2021</td><td>2022</td><td>2023</td></tr> <tr><td>Line 2: Base Avg: ((21+ 4ss)+(22+ 4ss)+(23+ 4ss)) / 3 =</td><td>7</td><td>6</td><td>12</td></tr> <tr><td>Summer FTE:</td><td>3</td><td>2</td><td>5</td></tr> <tr><td>% (40,40,40)</td><td>423</td><td>419</td><td>418</td></tr> <tr><td>Sept FTE:</td><td>0.0</td><td>0.0</td><td>0.0</td></tr> <tr><td>New ICS - Independent Charter Schools FTE</td><td>426</td><td>421</td><td>423</td></tr> <tr><td>Total FTE</td><td></td><td></td><td></td></tr> </table>						Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.	2021	2022	2023	Line 2: Base Avg: ((21+ 4ss)+(22+ 4ss)+(23+ 4ss)) / 3 =	7	6	12	Summer FTE:	3	2	5	% (40,40,40)	423	419	418	Sept FTE:	0.0	0.0	0.0	New ICS - Independent Charter Schools FTE	426	421	423	Total FTE																																			
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<p>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:</p> <table border="1"> <tr><td>Summer FTE:</td><td>6</td><td>12</td><td>32</td></tr> <tr><td>% (40,40,40)</td><td>2</td><td>5</td><td>13</td></tr> <tr><td>Sept FTE:</td><td>419</td><td>418</td><td>418</td></tr> <tr><td>New ICS - Independent Charter Schools FTE</td><td>0.0</td><td>0.0</td><td>0.0</td></tr> <tr><td>Total FTE</td><td>421</td><td>423</td><td>431</td></tr> </table>						Summer FTE:	6	12	32	% (40,40,40)	2	5	13	Sept FTE:	419	418	418	New ICS - Independent Charter Schools FTE	0.0	0.0	0.0	Total FTE	421	423	431																																								
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% (40,40,40)	2	5	13																																																														
Sept FTE:	419	418	418																																																														
New ICS - Independent Charter Schools FTE	0.0	0.0	0.0																																																														
Total FTE	421	423	431																																																														
<p>Line 10B: Declining Enrollment Exemption = Average FTE Loss (Line 2 - Line 6, if > 0) X 1.00 =</p> <p>Line 5, Maximum 2024-25 Revenue per Memb) = Non-Recurring Exemption Amount:</p>																																																																	
<p>Fall 2024 Property Values</p> <p>2024 TIF-Out Tax Apportionment Equalized Valuation</p> <table border="1"> <tr><td>314,743,160</td><td></td></tr> </table>						314,743,160																																																											
314,743,160																																																																	
<p>CELL COLOR KEY: Auto-Calc DPI Data District/Entered</p> <p>Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue</p>																																																																	
<p>2024-25 Base Revenue (Funds 10, 38, 41)</p> <p>Base Sept Membership Avg (2021+ 4ss, 2022+ 4ss, 2023+ 4ss)/3</p> <p>2024-25 Base Revenue Per Member (Ln 1 / Ln2)</p> <p>2024-25 Per Member Change (A+B)</p> <p>2024-25 Low Revenue Ceiling per s.121.905(1):</p> <p>Allowed Per-Member Change for 2024-25</p> <p>Low Rev Incr (Low Rev Ceiling-(3+4A))-4C) NOT<0</p> <p>Value of the CCDEB (2024-25 DPI Computed-CCDEB Distis only)</p> <p>2024-25 Maximum Revenue / Member (Ln 3 + Ln 4)</p> <p>Current Membership Avg (2022+ 4ss, 2023+ 4ss, 2024+ 4ss)/3</p> <p>2024-25 Rev Limit. No Exemptions (Ln7A + Ln 7B)</p> <p>Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)</p> <p>Hold Harmless Non-Recurring Exemption</p> <p>Total 2024-25 Recurring Exemptions (A+B+C+D+E)</p> <p>Prior Year Carryover</p> <p>Transfer of Service</p> <p>Transfer of Territory/Other Reorg (if negative, include sign)</p> <p>Federal Impact Aid Loss (2022-23 to 2023-24)</p> <p>Recurring Referenda to Exceed (If 2024-25 is first year)</p> <p>2024-25 Limit with Recurring Exemptions (Ln 7 + Ln 8)</p> <p>Total 2024-25 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)</p> <p>Non-Recurring Referenda to Exceed 2024-25 Limit</p> <p>Declining Enrollment Exemption for 2024-25 (from left)</p> <p>Energy Efficiency Net Exemption for 2024-25 (see pg 4 for details)</p> <p>Adjustment for Refunded or Rescinded Taxes, 2024-25</p> <p>Prior Year Open Enrollment (uncounted pupils)</p> <p>Reduction for Ineligible Fund 80 Expenditures (enter as negative)</p> <p>Other Adjustments (Fund 39 Bal Transfer)</p> <p>WPCP and RPCC Private School Voucher Aid Deduction</p> <p>SNPS Private School Voucher Aid Deduction</p> <p>2024-25 Revenue Limit With All Exemptions (Ln 9 + Ln 10)</p> <p>Total Aid to be Used in Computation (12A + 12B + 12C + 12D)</p> <p>2024-25 OCTOBER 15 CERTIFICATION OF GENERAL AID</p> <p>State Aid to High Poverty Districts (\$0 per 2023 Act 19)</p> <p>State Aid for Exempt Computers (Source 691)</p> <p>State Aid for Exempt Personal Property (Source 691)</p> <p>DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.</p> <p>Allowable Limited Revenue: (Line 11 - Line 12)</p> <p>(10, 38, 41 Levies)</p> <p>Total Limited Revenue To Be Used (A+B+C)</p> <p>Entries Required Below: Enter amnts needed by purpose and fund:</p> <p>Gen Operations: Fnd 10 Src 211</p> <p>Non-Referendum Debt (inside limit) Fund 38 Src 211</p> <p>Capital Exp. Annual Meeting Approved: Fund 41 Src 211</p> <p>Total Revenue from Other Levies (A+B+C+D)</p> <p>Referendum Approved Debt (Fund 39 Debt-Src 211)</p> <p>Community Services (Fund 80 Src 211)</p> <p>Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)</p> <p>Other Levy Revenue - Milwaukee & Kenosha Only</p> <p>Total Fall 2024 REPORTED All Fund Tax Levy (14A + 14B + 14C + 14D + 14E)</p> <p>Levy Rate =</p>																																																																	
<p>Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.</p>																																																																	

Teacher Compensation 2023-24

Last Name	First Name	Years	Credits	Total Credits	Salary	Longevity Pay	Credit Pay	Degree Pay	Supplemental Pay	Nat. Cert.	Advisor/ After School/ Other Pay	Total Salary	FICA	WRS	Benefits	Total Benefits	Total Package
Alix	Spring	8	M+0	30	42,000	6,000	3,000	5,000	8,000		25.00	64,025.00	4,897.91	4,353.70	23,400.00	32,651.61	96,676.61
Anderson	Kimberly	23	B+48	48	42,000	5,000	4,800	-	9,200		2,828.30	63,828.30	4,882.86	4,340.32	23,400.00	32,623.19	96,451.49
Bitney	Megan	6	M+0	30	42,000	5,000	3,000	5,000	6,000		3,026.25	64,026.25	4,898.01	4,353.79	23,400.00	32,651.79	96,678.04
Bowe	Laurie	16	B+48	48	42,000	5,000	4,800	-	8,000		2,980.00	62,780.00	4,802.67	4,269.04	23,400.00	32,471.71	95,251.71
Brown	Natalie	1	M+0	30	42,000	1,000	3,000	5,000	8,000		5,526.25	64,526.25	4,936.26	4,387.79	23,400.00	32,724.04	97,250.29
Burton	Jena	4	B+0	0	42,000	4,000	-	-	8,000		3,020.00	57,020.00	4,362.03	3,877.36	23,400.00	31,639.39	88,659.39
Gudis	Amanda	0	B+0	0	25,200	-	-	-	16,800		92.94	42,092.94	3,220.11	2,862.32		6,082.43	48,175.37
Hand	Taylor	1	B+0	0	42,000	1,000	-	-	8,000		250.00	51,250.00	3,920.63	3,485.00	23,400.00	30,805.63	82,055.63
Jaenke	Jason	15	B+1	1	42,000	5,000	100	-	8,200		718.00	56,018.00	4,285.38	3,809.22	23,400.00	31,494.60	87,512.60
Jensen	Katelyn	3	B+0	0	42,000	3,000	-	-	7,000		1,525.00	53,525.00	4,094.66	3,639.70	23,400.00	31,134.36	84,659.36
Johnson	Emily	1	B+0	0	42,000	1,000	-	-	8,000		193.60	51,193.60	3,916.31	3,481.16	23,400.00	30,797.48	81,991.08
Koenig	Karissa	10	M+0	33	42,000	6,000	3,300	2,500	8,000		10,960.00	72,760.00	5,566.14	4,947.68	23,400.00	33,913.82	106,673.82
Krier	Emily	2	B+0	0	42,000	2,000	-	-	8,000		4,840.00	56,840.00	4,348.26	3,865.12	23,400.00	31,613.38	88,453.38
Mihaliski	Danielle	2	B+0	0	21,000	1,000	-	-	4,000		2,000.00	28,000.00	2,142.00	1,904.00	23,400.00	27,446.00	55,446.00
Modl	Nicole	7	B+0	0	42,000	5,000	-	-	8,000		2,382.50	57,382.50	4,389.76	3,902.01	23,400.00	31,691.77	89,074.27
Namacpacan	Maricel	15	MS+0	24	42,000	8,000	2,400	2,500	8,000		142.50	63,042.50	4,822.75	4,286.89	23,400.00	32,509.64	95,552.14
Nelson	Teagan	2	B+0	0	42,000	2,000	-	-	8,000		2,145.00	54,145.00	4,142.09	3,681.86	23,400.00	31,223.95	85,368.95
Parker	Steven	26	M+15	50	42,000	10,000	5,000	2,500	19,500		612.50	79,612.50	6,090.36	5,413.65	23,400.00	34,904.01	114,516.51
Person	Zachary	1	B+0	0	42,000	1,000	-	-	8,000		193.00	51,193.00	3,916.26	3,481.12	23,400.00	30,797.39	81,990.39
Peters	Nicholas	8	MS+0	30	25,200	3,600	1,800	1,500	17,900		4,633.00	54,633.00	4,179.42	3,715.04	-	7,894.47	62,527.47
Pickering	Christine	30	M+33	69	42,000	10,000	6,900	2,500	10,500		12,765.00	84,665.00	6,476.87	5,757.22	23,400.00	35,634.09	120,299.09
Pitsch	Samantha	5	B+0	0	42,000	5,000	-	-	8,000		250.00	55,250.00	4,226.63	3,757.00	23,400.00	31,383.63	86,633.63
Raether	Tammy	28	M+7	45	42,000	10,000	4,500	2,500	8,000		2,928.75	69,928.75	5,349.55	4,755.16	23,400.00	33,504.70	103,433.45
Rosenrater	Ashley	12	M+0	30	42,000	7,000	3,000	5,000	8,000		5,695.00	70,695.00	5,408.17	4,807.26	23,400.00	33,615.43	104,310.43
Ruf	Erica	12	M+7	37	42,000	7,000	3,700	5,000	8,000		2,130.00	67,830.00	5,189.00	4,612.44	23,400.00	33,201.44	101,031.44
Schlageter	Nancy	35	B+66	66	42,000	5,000	6,600	-	36,200		1,159.50	90,959.50	6,958.40	6,185.25	-	13,143.65	104,103.15
Schroeder	Karen	16	B+18	18	42,000	5,000	1,800	-	28,400		279.50	77,479.50	5,927.18	5,268.61	-	11,195.79	88,675.29
Sime	Sarah	19	B+18	18	42,000	5,000	1,800	-	9,000		25.00	57,825.00	4,423.61	3,932.10	23,400.00	31,755.71	89,580.71
Sproul	Rachel	30	B+52	52	42,000	5,000	5,200	-	37,600		5,575.00	95,375.00	7,296.19	6,485.50	-	13,781.69	109,156.69
Steinmetz	Chelsey	12	M+0	30	42,000	7,000	3,000	5,000	8,000		818.75	65,818.75	5,035.13	4,475.68	23,400.00	32,910.81	98,729.56
Thon	Shannon	9	B+0	0	42,000	5,000	-	-	8,000		3,942.50	58,942.50	4,509.10	4,008.09	23,400.00	31,917.19	90,859.69
Tillotson	Benton	2	B+0	0	42,000	2,000	-	-	8,000		1,373.50	53,373.50	4,083.07	3,629.40	23,400.00	31,112.47	84,485.97
Vehrs	Lili	0	Spec	76	42,000	-	7,600	5,000	8,000	2,500	250.00	65,350.00	4,999.28	4,443.80	23,400.00	32,843.08	98,193.08
Total												2,061,386.34	157,696.06	140,174.27	655,200.00	953,070.33	3,014,456.67

Custodian Salary Package 2023-2024											
Last	First	Years	Class	Hourly Rate	Hours	Salary	FICA	WRS	Benefit/ Supplement	Total Benefits	Total
Thompson	Trevis	16	Lead Custodian	\$25.50	2,080	53,040.00	4,057.56	3,659.76	23,400.00	31,117.32	84,157.32
Ash	Marty	22	I	\$21.87	2,080	45,489.60	3,479.95	3,138.78	23,400.00	30,018.74	75,508.34
Reynolds	Mike	2	Aide	\$20.63	1,020	21,042.60	1,609.76	1,451.94	-	3,061.70	24,104.30
Stewart	Bill	36	I	\$21.87	2,080	45,489.60	3,479.95	3,138.78	23,400.00	30,018.74	75,508.34
Totals						165,061.80	12,627.23	11,389.26	70,200.00	94,216.49	259,278.29
Cook Salary Package 2023-2024											
Last	First	Years	Class	Hourly Rate	Hours	Salary	FICA	WRS		Total Benefits	Total
Turany	Teresa	14	Lead Cook	\$21.87	1,410	30,836.70	2,359.01	2,127.73		4,486.74	31,179.58
Bowe	Crystal	13	Cook	\$20.63	1,274	26,282.62	1,837.30	1,592.33		1,521.29	25,538.29
Schwingle	Nicole	10	Cook	\$20.63	877	18,092.51	1,224.40	1,061.15		2,285.55	18,290.80
Totals						75,211.83	5,420.71	4,781.21	0.00	8,293.58	75,008.67
Paraprofessional Salary Package 2023-2024											
Last	First	Years	Class	Hourly Rate	Hours	Salary	FICA	WRS		Total	Total
Ash	Jane	20		\$20.63	1,030	21,248.90	1,625.54	1,466.17		3,091.71	24,340.61
Hall	Deanna	10		\$20.63	1,030	21,248.90	1,625.54	1,466.17		3,091.71	24,340.61
Helland	Erica	10		\$20.63	1,030	21,248.90	1,625.54	1,466.17		3,091.71	24,340.61
Holte	Tiffany	6		\$20.63	1,030	21,248.90	1,625.54	1,466.17		3,091.71	24,340.61
Johnson	Andrea	6		\$20.63	1,030	21,248.90	1,625.54	1,466.17		3,091.71	24,340.61
Mercer	Megan	7		\$20.63	1,063	21,934.85	1,678.02	1,513.50		3,191.52	25,126.37
Nohr	Rachel	8		\$20.63	1,051	21,687.29	1,659.08	1,496.42		3,155.50	24,842.79
Rablin	Glenda	17		\$20.63	1,365	28,159.95	2,154.24	1,943.04		4,097.27	32,257.22
Reynolds	Heather	4		\$20.63	1,030	21,248.90	1,625.54	1,466.17		3,091.71	24,340.61
Theesen	Allanna	0		\$19.60	1,051	20,599.60	1,575.87	1,421.37		2,997.24	23,596.84
Winrich	Angela	0		\$19.60	989	19,384.40	1,482.91	1,337.52		2,820.43	22,204.83
Zwiefelhofer	Krista	2		\$20.63	1,051	21,682.13	1,658.68	1,496.07		3,154.75	24,836.88
Totals						260,941.62	19,962.03	18,004.97		37,967.00	298,908.62
Administrative Salary Package 2023-2024											
Last	First	Years	Class	Days	Salary	FICA	WRS	Benefits	Total	Total	
Braaten	Craig	0	Jr/Sr Prin	215	105,000.00	8,032.50	7,245.00	23,400.00	38,677.50	143,677.50	
Schley	Paul	21	D.A./Elem Prin	260	142,924.61	10,933.73	9,861.80	23,400.00	44,195.53	187,120.14	
Totals						247,924.61	18,966.23	17,106.80	46,800.00	82,873.03	330,797.64
Administrative Assistant Salary Package 2023-2024											
Last	First	Years	Class	Hourly Rate	Hours	Salary	FICA	WRS	Benefits	Total	Total
Crank	Kylee	12		\$21.87	1,971	43,105.77	3,297.59	2,974.30	23,400.00	29,671.89	72,777.66
Hakes	Andrea	20		\$21.87	1,971	43,105.77	3,297.59	2,974.30	23,400.00	29,671.89	72,777.66
Wescott	Katherine	0		\$20.78	1,773	36,842.94	2,818.48	2,542.16	21,060.00	26,420.65	63,263.59
Totals						123,054.48	9,413.67	8,490.76	67,860.00	85,764.43	208,818.91
Bookkeeper Salary Package 2023-2024											
Last	First	Years	Class	Hours	Salary	FICA	WRS	Benefits	Total	Total	
Ducommun	Allison	3		1,971	55,000.00	4,207.50	3,795.00	23,400.00	31,402.50	86,402.50	
Totals						55,000.00	4,207.50	3,795.00	23,400.00	31,402.50	86,402.50

Coaches 2023-2024

Last Name	First Name	Years	Sport/Activity	Salary	FICA	WRS	Total
Kilde	John	1	Archery	2,000.00	153.00		2,153.00
Lorenzen	Amy	7	Head HS Volleyball	3,000.00	229.50		3,229.50
Glaus	Alexia	0	Asst. HS Volleyball	2,600.00	198.90		2,798.90
Kozial	Kaitlyn	7	Head MS Volleyball	1,500.00	114.75		1,614.75
Straschinske	Ali	0	Asst. MS Volleyball	1,000.00	76.50		1,076.50
Spegal	Chad	1	Head HS Football	3,500.00	267.75		3,767.75
Tillotson	Ben	1	Asst. HS Football	2,600.00	198.90	176.80	2,975.70
Ducommun	Dalton	2	Head MS Football	1,500.00	114.75		1,614.75
Hetke	Jon	0	Head HS Boys Basketball	4,000.00	306.00		4,306.00
Galster	Austin	0	JV Boys Basketball	3,000.00	229.50		3,229.50
Modl	Ben	0	Head MS Boys Basketball	1,500.00	114.75		1,614.75
Schroeder	Stacy	0	Head HS Girls Basketball	4,000.00	306.00		4,306.00
Bowe	Crystal	1	JV Girls Basketball	3,000.00	229.50	204.00	3,433.50
Kozial	Kaitlyn	0	Head MS Girls Basketball	1,500.00	114.75		1,614.75
Person	Zach	0	Head HS Wrestling	4,000.00	306.00	272.00	4,578.00
Fredrickson	Justin	2	Head MS Wrestling	1,500.00	114.75		1,614.75
Person	Zach	0	Head HS Baseball	2,000.00	153.00	136.00	2,289.00
Ducommun	Allison	1	Asst. HS Softball	2,000.00	153.00	136.00	2,289.00
Bitney	Megan	1	Co-Head Golf	1,250.00	95.63	85.00	1,430.63
Mosley	Dwayne	1	Co-Head Golf	1,250.00	95.63		1,345.63
Braaten	Craig	0	Athletic Director	6,000.00	459.00	408.00	6,867.00
TOTALS				52,700.00	4,031.55	1,417.80	58,149.35

Board of Education 2023-2024

Last Name	First Name	Years	Title	Salary	FICA	Total
Baker	Greg	10	Member	2,600.00	198.90	2,798.90
Briggs	Lyle	30	President	2,600.00	198.90	2,798.90
Close	Jamie	6	Vice President	2,200.00	168.30	2,368.30
Seidlitz	Stephanie	8	Treasurer	2,200.00	168.30	2,368.30
Sikora	Eileen	17	Clerk	6,400.00	489.60	6,889.60
TOTAL				16,000.00	1,224.00	17,224.00

Appendix A
Cornell School District OPEB Liability
Retirement Health Insurance Fund

Retiree	Date of Retirement	Date that Benefit Calculation Ended	Total Liability Due	2024-25 Estimated Payment	Prior Liability Paid	6-30-2024 Accumulated Liability Remaining
Dennis Beaulieu	6/30/2004	6/30/2011	118,269.61	5,000.00	59,513.00	58,756.61
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	3,000.00	59,151.24	52,055.24
Ann Register	6/30/2005	6/30/2012	124,623.17	3,500.00	117,809.82	6,813.35
Betty Rivers	6/30/2002	8/31/2008	84,745.23	4,500.00	73,835.53	10,909.70
Totals			568,448.22	16,000.00	424,232.71	144,215.51

Six Year Payout 21,369.25

District's remaining OPEB liability 6-30-24 144,215.51

District's Fund 73 Balance 6-30-23 420,619.63

PMS 7-15-24

Overfunded OPEB Account 6-30-24 276,404.12