

# **MT. HOREB AREA SCHOOL DISTRICT**

## **Annual Meeting and Budget Hearing**

### **District Mission Statement**

The Mount Horeb Area School District,  
in partnership with the community,  
is dedicated to nurturing, educating  
and challenging all students;  
preparing and empowering them  
to be productive, responsible  
and self-fulfilled members of society.

2020

Monday, August 14, 2023  
Intermediate Center Cafeteria  
6:00 p.m.

**BUDGET HEARING AND ANNUAL MEETING  
MOUNT HOREB AREA SCHOOL DISTRICT  
AUGUST 14, 2023**

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The Mount Horeb Area School District does not discriminate against pupils on the basis of sex, race, national origin, ancestry, creed, pregnancy, marital or parental status, sexual orientation, or physical, mental, emotional, or learning disability or handicap in its education programs or activities. Federal law prohibits discrimination in employment on the basis of age, race, color, national origin, sex, or handicap.



## MOUNT HOREB AREA SCHOOL DISTRICT

Phone 608.437.2400 | Fax 608.437.5597 | Website [mounthorebschools.org](http://mounthorebschools.org)  
District Office | 1304 E. Lincoln Street, Mount Horeb, WI 53572

August 14, 2023

Dear Mount Horeb Area School District residents,

Herein, please find the District's 2023-2024 proposed budget. Thank you for your interest in learning how revenue is derived and the purposeful considerations that go into our proposed expenditures. Most importantly, thank you for the support you provide our beautiful young people and their loving staff.

I strongly believe the future of our society hinges on the degree to which its citizenry is well educated. Your continued and generous benevolence allows the Mount Horeb Area School District to thrive. In fact, when comparing our students' performance against other Dane County districts, they rank at, or near, the top of many academic and co/extra-curricular measures. The return on your investment also yields an exceptionally prepared workforce and higher property values.

While there are many factors that must be considered when projecting our annual budget, two stand out: the state's biennium budget and student enrollment. To the first, the impact of the state's approved budget on Mount Horeb's schools continues to crystalize; however, approved increases to state imposed revenue limits and last November's successful [operational referendum](#) have positioned us favorably for continued success. To the latter, like most districts throughout Wisconsin/country, [the number of school-aged children continues to decrease](#). Much of the state's budget formula is predicated on student enrollment. As such, we continue to seek new and innovative methods to continue our trend of attracting even more open-enrollment students from other communities. We remain in an enviable position in that the total number of students seeking to enroll in, as opposed to exit, the District remains positive.

As 80+% of most school districts' budgets is personnel-related, the support of our operational referendum was critical in our reach toward breakthrough levels. While our exceptionally low non-retirement turnover rate is a source of pride, prior to the operational referendum's passage we saw cracks in our Viking armor. The community's overwhelming support of the referendum has allowed us to increase staff members' wages to levels commensurate with the private sector and surrounding school districts. Moreover, we have allocated \$150,000 for additional utility and maintenance costs; \$300,000 for technology, instructional, and building budget needs; \$100,000 for transportation costs; \$300,000 to address post-employment benefits; \$700,000 to maintain employee to student supports; over \$1 million to address potential future budget shortfalls due to increasing costs and the need for competitive wages; and \$350,000 to be used for math/literacy staffing to assist students as well as a teacher for English language learners.

Dr. Steve Salerno, Superintendent | [salernosteve@mhasd.k12.wi.us](mailto:salernosteve@mhasd.k12.wi.us) | 608.437.7010

Mr. Scott DeYoung, Associate Superintendent Business and Finance | [deyoungscott@mhasd.k12.wi.us](mailto:deyoungscott@mhasd.k12.wi.us) | 608.437.7030

Mrs. Erin Eslinger Human Resources Coordinator | [eslingererin@mhasd.k12.wi.us](mailto:eslingererin@mhasd.k12.wi.us) | 608.437.7034

Mr. Brian Johnson, Director of Student Services | [johnsonbrian@mhasd.k12.wi.us](mailto:johnsonbrian@mhasd.k12.wi.us) | 608.437.7016

Mrs. Sarah Straka, Director of Instruction | [strakasarah@mhasd.k12.wi.us](mailto:strakasarah@mhasd.k12.wi.us) | 608.437.7013





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Our capital needs remain, especially as it relates to the disposition of the Early Learning Center. I am seeking citizens – especially those without children in the District (they comprise 70+% of our electorate) - to help us in our planning. If you would like to be considered for our team, won't you please reach out to me? My email address is [salernosteve@mhasd.k12.wi.us](mailto:salernosteve@mhasd.k12.wi.us) , and my telephone number is 608-437-7010. We will begin our work in earnest this winter.

Finally, we are never content to standstill. Purposeful, planned growth is the impetus to community-wide strategic planning survey administered to the entire community this past spring. The results, which include a longitudinal comparison from 2014- present, may be found on our District's webpage, [www.mounthorebschools.org](http://www.mounthorebschools.org) .

On behalf of a grateful school district, I thank you for your generosity. If I may ever be of service to you or your family, I hope you will please drop me a line.

I am proud to be a Viking, and I hope you are too!

Dr. Steve Salerno  
Superintendent

Dr. Steve Salerno, Superintendent | [salernosteve@mhasd.k12.wi.us](mailto:salernosteve@mhasd.k12.wi.us) | 608.437.7010  
Mr. Scott DeYoung, Associate Superintendent Business and Finance | [deyoungscott@mhasd.k12.wi.us](mailto:deyoungscott@mhasd.k12.wi.us) | 608.437.7030  
Mrs. Erin Eslinger Human Resources Coordinator | [eslingererin@mhasd.k12.wi.us](mailto:eslingererin@mhasd.k12.wi.us) | 608.437.7034  
Mr. Brian Johnson, Director of Student Services | [johnsonbrian@mhasd.k12.wi.us](mailto:johnsonbrian@mhasd.k12.wi.us) | 608.437.7016  
Mrs. Sarah Straka, Director of Instruction | [strakasarah@mhasd.k12.wi.us](mailto:strakasarah@mhasd.k12.wi.us) | 608.437.7013

**MT. HOREB AREA SCHOOL DISTRICT BOARD OF EDUCATION  
2023-2024**

<u>Name/Title</u>	<u>Address</u>	<u>Phone</u>	<u>Term</u>
Jessica Arrigoni President	313 South 4 <sup>th</sup> Street Mount Horeb, WI 53572	608-469-3188	2023-2026
Rod Hise Vice President	8905 County Road S Mount Horeb, WI 53572	608-770-7850	2021-2024
Leah Lipska Clerk	506 Ethelwynn Circle Mount Horeb, WI 53572	608-469-4635 608-240-5258	2022-2025
Jim Myers Treasurer	9290 Kellesvig Road Mount Horeb, WI 53572	608-513-2287	2021-2024
Joel Craven Director	10825 Kingsland Rd Blue Mounds, WI 53517	608-294-0032	2023-2026
Carly Fisher Director	316 Tvedt Drive Mount Horeb, WI 53572	608-931-4588	2022-2025
Adam Mertz Director	111 Longview Street Mount Horeb, WI 53572	608-220-9219	2022-2025

**SCHOOL BOARD MEETING SCHEDULE**

Date: First and third Mondays of the month unless otherwise specified.

Time: 7:00 p.m.

Place: Middle School Step Room

Notice: All Board meetings are noticed in BoardDocs. Additional notices are posted in all school buildings, Mount Horeb Post Office, Mount Horeb Village Office, Miller and Sons, and on the District website, [www.mounthorebschools.org](http://www.mounthorebschools.org).

## **SCHOOL BOARD GOALS**

- Learning and Growth: We will graduate life-long learners.
- Well Being: We will provide support systems for students and staff.
- Facilities and Finances: We will ensure the long-range viability of the District.
- Community Engagement: We will partner with our community.

**MT. HOREB AREA SCHOOL DISTRICT ADMINISTRATIVE  
and COORDINATOR STAFF AND OFFICES  
2023-2024**

	<u>Address</u>	<u>Phone</u>
Dr. Steve Salerno Superintendent	1304 East Lincoln Street Mt. Horeb, WI 53572	437-7010
Scott DeYoung Ass't Supt of Business and Finance	1304 East Lincoln Street Mt. Horeb, WI 53572	437-7030
Brian Johnson Director of Pupil Services	1304 East Lincoln Street Mt. Horeb, WI 53572	437-7016
Sarah Straka Director of Instruction	1304 East Lincoln Street Mt. Horeb, WI 53572	437-7013
Will Brueggeman District Technology Coordinator	207 Academy Street Mt. Horeb, WI 5372	437-7054
Erin Eslinger Human Resources Coordinator	1304 East Lincoln Street Mt. Horeb, WI 53572	437-7034
Cody Lundquist High School Principal 9-12	305 South 8 <sup>th</sup> Street Mt. Horeb, WI 53572	437-7280
Talisa Corcoran Ass't High School Principal/LVEC	305 South 8 <sup>th</sup> Street Mt. Horeb, WI 53572	437-7281
Kolleen Nesheim Ass't /Activities High School Principal	305 South 8 <sup>th</sup> Street Mt. Horeb, WI 53572	437-7121
Paul Christiansen Middle School Principal 6-8	900 East Garfield Street Mt. Horeb, WI 53572	437-7331
Catie Goninen Ass't Middle School Principal	900 East Garfield Street Mt. Horeb, WI 53572	437-7332
Katie Hauge Intermediate Center Principal 3-5	200 Hanneman Boulevard Mt. Horeb, WI 53572	437-7441
Megan Erickson Dean of Students, Intermediate Center	200 Hanneman Boulevard Mt. Horeb, WI 53572	437-7440
Rachael Johnson Primary Center Principal 1-2	207 Academy Street Mount Horeb, WI 53572	437-7511

**MT. HOREB AREA SCHOOL DISTRICT ADMINISTRATIVE  
and COORDINATOR STAFF AND OFFICES  
2023-2024 (Continued)**

Rachael Johnson Early Learning Center	300 Spellman Street Mt. Horeb, WI 53572	437-7651
Katie Hardyman Dean of Students, Early Learning Center and Primary Center	300 Spellman Street Mt. Horeb, WI 53572	437-7595
David Reed Building Services Coordinator	421 West Garfield Street Mt. Horeb, WI 53572	437-7067
Michelle Denk Food Service Director	421 West Garfield Street Mt. Horeb, WI 53572	437-7065
Brian Toth Transportation Coordinator	421 West Garfield Street Mt. Horeb WI 53572	437-7057

**NOTICE  
MOUNT HOREB AREA SCHOOL DISTRICT  
ANNUAL SCHOOL MEETING  
AND BUDGET  
HEARING**

NOTICE IS HEREBY GIVEN to qualified electors of the Mount Horeb Area School District that the Annual Meeting and Budget Hearing of said district for the transaction of business will be held at the Mount Horeb Intermediate Center Cafeteria, 200 Hanneman Boulevard, Mount Horeb, Wisconsin 53572, at 6:00 p.m., on Monday, August 14, 2023.

Dated this 21<sup>st</sup> day of July 2023.

Leah Lipska, Clerk  
Board of Education  
Mount Horeb Area School District  
Mount Horeb, WI 53572

Publish: August 3, 2023  
August 10, 2023





Monday, August 14, 2023

Mount Horeb Area School District  
Intermediate Center Cafeteria  
200 Hanneman Street  
Mount Horeb, WI 53572  
6:00p.m.

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1. Call Annual Meeting/Budget Hearing to Order

- A. Budget Booklet
- B. Call to Order

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2. Call for Nominations for Chairperson of the Annual Meeting

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3. Introduce Parliamentarian/Legal Counsel

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4. Overview of the School District Operation

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5. Citizen Comments Relative to Topics of the Annual Meeting Agenda

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6. Treasures' Report – Mr. Jim Myers

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7. Resolution #1 – Establish the Board Members' Salaries 2023-2024

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8. Resolution #2 – Reimbursement of Expenses of Board Members for Travel on Behalf of the District

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9. Presentation of the 2023-2024 School Budget – Mr. Scott DeYoung

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10. Hearing on the Budget

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11. Resolution #3 – Adopt 2023-2024 Tax Levy

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12. Set Date for 2024 Annual Meeting

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13. Any other Business within the Powers of the Annual Meeting

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14. Adjournment

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**ANNUAL MEETING AND BUDGET HEARING MINUTES  
MT. HOREB AREA SCHOOL DISTRICT  
MT. HOREB INTERMEDIATE CENTER CAFETERIA  
AUGUST 8, 2022**

Diana Rothamer, President of the Board of Education of the Mt. Horeb Area School District, called the Annual Meeting and Budget Hearing to order at 6:00 p.m., on Monday, August 8, 2022. (Note: Approximately twelve people were in attendance plus seven board members, Jessica Arrigoni, Carly Fisher, Rod Hise, Adam Mertz, Jim Myers, Leah Lipska and Diana Rothamer, Dr. Steve Salerno, Superintendent; Scott DeYoung, Assistant Superintendent of Business and Finance; Sarah Straka, Director of Instruction; Cody Lundquist, High School Principal; Kolleen Nesheim, Assistant Principal, Talisa Corcoran, Assistant Principal, Rachael Johnson, Primary/Early Learning Centers Principal; and Attorney Doug Witte, parliamentarian).

Diana Rothamer called the Annual Meeting/ Budget Hearing to Order.

The Pledge of Allegiance was said.

President Rothamer referred to the Notice of Annual School Meeting and Budget Hearing. Leah Lipska moved and Jessica Arrigoni seconded a motion approving the Notice of Annual School Meeting and Budget Hearing. Motion carried.

President Rothamer called for nominations for chairperson of the Annual Meeting. Leah Lipska nominated and Jessica Arrigoni seconded the nomination for Diana Rothamer to act as Chairperson of the meeting. Motion carried nominating Diana Rothamer as Chairperson of the Annual Meeting.

The Board of Education, Superintendent Steve Salerno, Assistant Superintendent Scott DeYoung, and Attorney Doug Witte were introduced.

Chairperson Rothamer said the purpose of this meeting is for the electors of the Mount Horeb Area School District to decide on three resolutions this evening. A copy of the meeting agenda and proposed resolutions are available in the Annual Meeting and Budget Hearing booklet available at the doorways and on the district's website.

Citizen Comments: None.

Treasurer's Report – Jim Myers and Scott DeYoung.

Chairperson Rothamer reviewed the procedures for considering each resolution. "We will take each resolution separately. First, I will call for a motion and a second on each resolution. Then there will be opportunity for discussion. We will ask those who wish to speak regarding the resolution to raise your hand to speak and I will call on you to give your comments. Each person should introduce themselves and state their address. In order to enable everyone to speak, we ask that you hold your comments to three minutes. After the discussion, we will accept a motion to call for the question and residents will vote with a show of hands. To be eligible to vote at tonight's annual meeting, a person must be 18 years old, a resident of the Mount Horeb Area School District, and must have lived in the district for at least 28 days."

Cody Lundquist moved and Rachael Johnson seconded a motion approving the following resolution:

RESOLVED, that the salaries of the Board Members of the Mount Horeb Area School District be set at the following amounts for the school term 2022-2025: \$2,500.

Motion carried.

Dave Reed moved and Sue Brice seconded a motion approving the following resolution:

RESOLVED, that the Board of Education members shall be reimbursed 62.5 cents per mile for each special meeting and committee meeting of attendance. In addition, all actual and necessary expenses of all Board of Education members on school business outside the District shall be reimbursed with the mileage at the same rate as established for District employees.

Motion carried.

Presentation of the 2022-2023 School Budget. Mr. Scott DeYoung provided an overview of the budget. He thanked everyone involved for the creation of the 2022-23 budget. A review of the various funds that make up the budget took place. These funds are organized using the uniform accounting system that is administered by the Department of Public Instruction.

Hearing on the Budget. Mr. DeYoung shared that the overall tax levy for 2022-2023 is projected to be \$14,578,533, an increase of \$278,315.00 from the 2020-2021 levy. The projected mill rate for 2021-2022, based on 2021 equalized values with a 2% increase, is \$8.34.

Kolleen Nesheim moved and Talisa Corcoran seconded the following resolution:

RESOLVED, that the Mount Horeb Area School District levy the amount of \$14,578,533 in taxes against the property of said District for the 2022-2023 school year.

Motion carried.

Leah Lipska moved and Jessica Arrigoni seconded a motion to schedule the 2023-2024 Annual Meeting for the second Monday in August, which will be August 14, 2023, at 6:00 p.m. in the Intermediate Center Cafeteria. Motion carried.

Chairperson Rothamer called for any other business within the Powers of the Annual Meeting. There was none.

Rod Hise moved moved and Leah Lipska seconded a motion to adjourn the Annual Meeting at 6:42 p.m. Motion carried.

Respectfully submitted by Steve Salerno

# MOUNT HOREB AREA SCHOOL DISTRICT

## FUND 10 (General Operating Fund) Review

### Year Ending June 30, 2023

Fund Balance (Unassigned) = \$6,879,492.04  
(Assigned) = \$ 0.00

### Year Ending June 30, 2022

Fund Balance (Unassigned) = \$6,832,815.21  
(Assigned) = \$ 563,363.00

### Projection For Year Ending June 30, 2024 (based on 2023-2024 budget)

Fund Balance (Unassigned) = \$6,879,492.04

A fund balance represents the fund's total assets minus its liabilities (what a fund owns minus what it owes). Assets include cash and accounts receivable balances (money owed to the District) and liabilities include payroll liabilities (such as taxes and insurance).

## FUND 73 (Employee Benefit Trust Fund) Review

A Fund 73 Trust was created in 2017-2018 to proactively plan for post-employment benefits for employees. The following is information regarding the trust as of June 30, 2023:

1. Trust balance: \$1,698,228.50
2. Investment return earned since the last annual meeting: \$23,816.29
3. Total disbursements made since the last annual meeting: \$392,991.68
4. Total revenue received since the last annual meeting: \$843,160.54

## DEFINITIONS OF INDIVIDUAL FUNDS

- 10     General Fund  
The General Fund is the fund into which most tax and aid revenues are received and from which the District's general operating expenses are paid. Most of the total budget is received and expended from this fund.
- 20     Special Projects Fund  
The Special Projects Fund is used to record revenues and expenditures for those programs for which the District will be at least partly reimbursed by another party or governmental agency.
- 30     Debt Service Fund  
The Debt Service Fund is used to account for the retirement of the District's long-term debt according to a schedule that is established when the debt is incurred. The District is required to levy taxes each year sufficient to make debt payments from March of that school year until March of the next school year.
- 40     Capital Projects Fund  
This fund is used to account for financial resources involved in the acquisition of capital objects, construction of capital facilities, or maintenance projects.
- 50     Food Service Fund  
The Food Service fund is used to record transactions for the school lunch program in our District.
- 73     Employee Benefit Trust Fund  
The Employee Benefit Trust Fund is used to account for resources held in trust for post-employment benefits of employees.
- 90     Cooperative Programs Fund  
The Cooperative Programs Fund is used to account for the costs of the 66.30 Programs the Mt. Horeb Area School District participates in. Our District is the fiscal agent for the Football and Wrestling programs with Barneveld and we are also the fiscal agent for the Carl Perkins Grant with Wisconsin Heights.

<b>BUDGET ADOPTION 2023-2024</b>			
	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>GENERAL FUND (FUND 10)</b>			
Beginning Fund Balance (Account 930 000)	6,898,276.19	7,396,178.47	6,879,492.04
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)	563,363.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	6,832,815.47	6,879,492.04	6,879,492.04
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>7,396,178.47</b>	<b>6,879,492.04</b>	<b>6,879,492.04</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	9,690,398.32	9,793,115.41	13,414,277.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	9,492.00	7,454.76	5,000.00
270 School Activity Income	68,773.50	70,202.65	62,000.00
280 Interest on Investments	20,181.97	128,961.01	100,000.00
290 Other Revenue, Local Sources	201,581.83	248,481.26	217,800.00
<b>Subtotal Local Sources</b>	<b>9,990,427.62</b>	<b>10,248,215.09</b>	<b>13,799,077.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	971,543.00	965,548.00	980,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>971,543.00</b>	<b>965,548.00</b>	<b>980,000.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	1,311.27	3,087.79	3,088.00
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
<b>Subtotal Intermediate Sources</b>	<b>1,311.27</b>	<b>3,087.79</b>	<b>3,088.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	145,117.00	190,487.90	174,000.00
620 State Aid -- General	14,589,288.00	14,622,017.00	15,222,305.00
630 DPI Special Project Grants	99,138.49	215,589.28	179,195.00
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	18,151.49	17,077.35	17,000.00
690 Other Revenue	1,834,871.02	1,784,768.31	1,747,198.00
<b>Subtotal State Sources</b>	<b>16,686,566.00</b>	<b>16,829,939.84</b>	<b>17,339,698.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	84,447.96	1,213,291.42	943,525.00
750 IASA Grants	78,897.23	78,003.51	142,587.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	29,980.42	42,569.58	0.00
780 Other Federal Revenue Through State	435,151.26	328,544.08	15,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>628,476.87</b>	<b>1,662,408.59</b>	<b>1,101,112.00</b>



<b>BUDGET ADOPTION 2023-2024</b>			
	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	11,454.00	21,595.67	10,000.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>11,454.00</b>	<b>21,595.67</b>	<b>10,000.00</b>
<b>Other Revenues</b>			
960 Adjustments	1,113.55	3,741.04	1,000.00
970 Refund of Disbursement	45,792.08	269,439.00	40,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	11,454.63	3,808.69	5,000.00
<b>Subtotal Other Revenues</b>	<b>58,360.26</b>	<b>276,988.73</b>	<b>46,000.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>28,348,139.02</b>	<b>30,007,783.71</b>	<b>33,278,975.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	6,717,172.39	6,521,155.25	7,198,677.00
120 000 Regular Curriculum	4,285,362.34	5,100,825.90	5,031,412.00
130 000 Vocational Curriculum	879,154.20	937,735.78	1,039,756.00
140 000 Physical Curriculum	738,988.32	750,069.38	834,865.00
160 000 Co-Curricular Activities	432,529.08	440,977.60	499,960.00
170 000 Other Special Needs	318,770.47	314,110.54	514,415.00
<b>Subtotal Instruction</b>	<b>13,371,976.80</b>	<b>14,064,874.45</b>	<b>15,119,085.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	846,095.65	991,102.69	1,045,417.00
220 000 Instructional Staff Services	1,300,711.45	1,691,762.45	1,681,043.00
230 000 General Administration	771,900.49	861,607.16	1,259,800.00
240 000 School Building Administration	2,104,758.72	2,122,617.72	2,409,024.00
250 000 Business Administration	4,207,185.75	5,120,434.47	5,821,944.00
260 000 Central Services	304,994.16	376,386.51	378,127.00
270 000 Insurance & Judgments	249,926.00	264,589.75	307,233.00
280 000 Debt Services	46,272.51	0.00	0.00
290 000 Other Support Services	1,136,597.54	1,224,353.11	1,106,087.00
<b>Subtotal Support Sources</b>	<b>10,968,442.27</b>	<b>12,652,853.86</b>	<b>14,008,675.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	2,595,524.61	2,890,900.89	3,394,715.00
430 000 Instructional Service Payments	901,734.29	903,340.94	744,000.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	12,558.77	12,500.00	12,500.00
<b>Subtotal Non-Program Transactions</b>	<b>3,509,817.67</b>	<b>3,806,741.83</b>	<b>4,151,215.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>27,850,236.74</b>	<b>30,524,470.14</b>	<b>33,278,975.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	611,294.68	539,533.16	592,378.02
<b>900 000 Ending Fund Balance</b>	<b>539,533.16</b>	<b>592,378.02</b>	<b>592,378.02</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>424,000.06</b>	<b>535,210.24</b>	<b>200,000.00</b>
100 000 Instruction	38,667.68	12,323.58	10,000.00
200 000 Support Services	445,343.90	449,561.80	180,000.00
400 000 Non-Program Transactions	11,750.00	20,480.00	10,000.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>495,761.58</b>	<b>482,365.38</b>	<b>200,000.00</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	2,535,622.92	2,829,315.53	3,318,685.00
<b>Local Sources</b>			
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
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>BUDGET ADOPTION 2023-2024</b>			
	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>Other School Districts Within Wisconsin</b>			
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
<b>Subtotal Other School Districts within Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	8,783.33	0.00	0.00
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
<b>Subtotal Intermediate Sources</b>	<b>8,783.33</b>	<b>0.00</b>	<b>0.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	1,033,727.00	1,152,563.47	1,320,000.00
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	13,389.95	9,554.10	10,000.00
<b>Subtotal State Sources</b>	<b>1,047,116.95</b>	<b>1,162,117.57</b>	<b>1,330,000.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	612,895.81	590,834.37	609,549.00
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	166,183.28	242,791.08	225,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>779,079.09</b>	<b>833,625.45</b>	<b>834,549.00</b>
<b>Other Financing Sources</b>			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
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
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,370,602.29</b>	<b>4,825,058.55</b>	<b>5,483,234.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
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	3,319,283.37	3,565,017.70	4,168,599.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>3,319,283.37</b>	<b>3,565,017.70</b>	<b>4,168,599.00</b>

<b>BUDGET ADOPTION 2023-2024</b>			
	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>Support Sources</b>			
210 000 Pupil Services	578,224.03	638,390.54	726,789.00
220 000 Instructional Staff Services	343,059.45	337,496.03	377,245.00
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	71,441.59	89,944.03	85,440.00
260 000 Central Services	0.00	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
<b>Subtotal Support Sources</b>	<b>992,725.07</b>	<b>1,065,830.60</b>	<b>1,189,474.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	58,593.85	194,210.25	125,161.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>58,593.85</b>	<b>194,210.25</b>	<b>125,161.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>4,370,602.29</b>	<b>4,825,058.55</b>	<b>5,483,234.00</b>

	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	853,409.96	802,186.95	896,744.89
<b>900 000 ENDING FUND BALANCES</b>	<b>802,186.95</b>	<b>896,744.89</b>	<b>909,744.89</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,716,947.42</b>	<b>5,439,582.12</b>	<b>2,963,618.00</b>
281 000 Long-Term Capital Debt	4,765,170.43	5,343,124.18	2,948,618.00
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	3,000.00	1,900.00	2,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>4,768,170.43</b>	<b>5,345,024.18</b>	<b>2,950,618.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>36,550,000.00</b>	<b>32,500,000.00</b>	<b>30,700,000.00</b>

	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	185,228.90	739,960.82	766,989.18
<b>900 000 ENDING FUND BALANCE</b>	<b>739,960.82</b>	<b>766,989.18</b>	<b>380,989.18</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,734,002.07</b>	<b>1,414,944.65</b>	<b>1,443,974.00</b>
200 000 Support Services	1,179,270.15	1,387,916.29	1,829,974.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,179,270.15</b>	<b>1,387,916.29</b>	<b>1,829,974.00</b>

	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>81,246.12</b>	<b>90,488.44</b>	<b>94,709.00</b>
100 000 Instruction	71,756.49	80,381.20	85,674.00
200 000 Support Services	9,489.63	10,107.24	9,035.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>81,246.12</b>	<b>90,488.44</b>	<b>94,709.00</b>

## 2023-2024 DEBT RETIREMENT SCHEDULE

PAYMENT DUE DATE	ISSUE	YEAR	PRINCIPAL	INTEREST	TOTAL PAYMENT
<b>FUND 39/GENERAL OBLIGATION BONDS</b>					
09/01/23	2017 Renovation (Phase I)			398,409.00	398,409.00
	2018 Renovation (Phase II)			175,900.00	175,900.00
3/1/2024	2017 Renovation (Phase I)			398,409.00	398,409.00
	2018 Renovation (Phase II)			175,900.00	175,900.00
	Projected Prepayment		1,800,000.00		1,800,000.00
9/1/2024	2017 Renovation (Phase I)			398,409.00	398,409.00
	2018 Renovation (Phase II)			175,900.00	175,900.00
FUND 39 2023-2024 REVENUE			1,800,000.00	1,148,618.00	2,948,618.00
FUND 39 2023-2024 EXPENDITURES			1,800,000.00	1,148,618.00	2,948,618.00

**LONG TERM DEBT PAYMENT SCHEDULE**

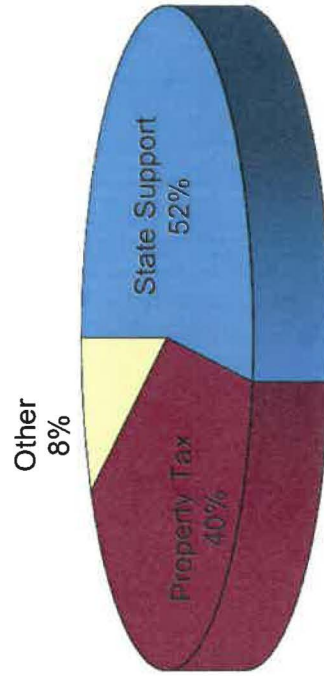
PAYMENT DUE DATE	ISSUES	PRINCIPAL	INTEREST	TOTAL PAYMENT	CALENDAR YEAR	TOTAL FY EXPENSES
<b>FUND 39 - REFERENDUM APPROVED DEBT</b>						
Sep-23	2017 Renovation (Phase I)		398,409.00	398,409.00		
Sep-23	2018 Renovation (Phase II)		175,900.00	175,900.00	574,309.00	
Mar-24	2017 Renovation (Phase I)		398,409.00	398,409.00		
Mar-24	2018 Renovation (Phase II)		175,900.00	175,900.00		1,148,618.00
Sep-24	2017 Renovation (Phase I)		398,409.00	398,409.00		
Sep-24	2018 Renovation (Phase II)		175,900.00	175,900.00	1,148,618.00	
Mar-25	2017 Renovation (Phase I)		398,409.00	398,409.00		
Mar-25	2018 Renovation (Phase II)	440,000.00	175,900.00	615,900.00		1,588,618.00
Sep-25	2017 Renovation (Phase I)		398,409.00	398,409.00		
Sep-25	2018 Renovation (Phase II)		169,300.00	169,300.00	1,582,018.00	
Mar-26	2017 Renovation (Phase I)		398,409.00	398,409.00		
Mar-26	2018 Renovation (Phase II)	475,000.00	169,300.00	644,300.00		1,610,418.00
Sep-26	2017 Renovation (Phase I)		398,409.00	398,409.00		
Sep-26	2018 Renovation (Phase II)		159,800.00	159,800.00	1,600,918.00	
Mar-27	2017 Renovation (Phase I)		398,409.00	398,409.00		
Mar-27	2018 Renovation (Phase II)	1,405,000.00	159,800.00	1,564,800.00		2,521,418.00
Sep-27	2017 Renovation (Phase I)		398,409.00	398,409.00		
Sep-27	2018 Renovation (Phase II)		131,700.00	131,700.00	2,493,318.00	
Mar-28	2017 Renovation (Phase I)		398,409.00	398,409.00		
Mar-28	2018 Renovation (Phase II)	1,955,000.00	131,700.00	2,086,700.00		3,015,218.00
Sep-28	2017 Renovation (Phase I)		398,409.00	398,409.00		
Sep-28	2018 Renovation (Phase II)		92,600.00	92,600.00	2,976,118.00	
Mar-29	2017 Renovation (Phase I)		398,409.00	398,409.00		
Mar-29	2018 Renovation (Phase II)	1,995,000.00	92,600.00	2,087,600.00		2,977,018.00
Sep-29	2017 Renovation (Phase I)		398,409.00	398,409.00		
Sep-29	2018 Renovation (Phase II)		62,675.00	62,675.00	2,947,093.00	
Mar-30	2017 Renovation (Phase I)	1,790,000.00	398,409.00	2,188,409.00		
Mar-30	2018 Renovation (Phase II)	760,000.00	62,675.00	822,675.00		3,472,168.00
Sep-30	2017 Renovation (Phase I)		362,609.00	362,609.00		
Sep-30	2018 Renovation (Phase II)		51,275.00	51,275.00	3,424,968.00	
Mar-31	2017 Renovation (Phase I)	2,650,000.00	362,609.00	3,012,609.00		
Mar-31	2018 Renovation (Phase II)		51,275.00	51,275.00		3,477,768.00
Sep-31	2017 Renovation (Phase I)		309,609.00	309,609.00		
Sep-31	2018 Renovation (Phase II)		51,275.00	51,275.00	3,424,768.00	
Mar-32	2017 Renovation (Phase I)	2,760,000.00	309,609.00	3,069,609.00		
Mar-32	2018 Renovation (Phase II)		51,275.00	51,275.00		3,481,768.00
Sep-32	2017 Renovation (Phase I)		254,409.00	254,409.00		
Sep-32	2018 Renovation (Phase II)		51,275.00	51,275.00	3,426,568.00	
Mar-33	2017 Renovation (Phase I)	2,870,000.00	254,409.00	3,124,409.00		
Mar-33	2018 Renovation (Phase II)		51,275.00	51,275.00		3,481,368.00
Sep-33	2017 Renovation (Phase I)		197,009.00	197,009.00		
Sep-33	2018 Renovation (Phase II)		51,275.00	51,275.00	3,423,968.00	
Mar-34	2017 Renovation (Phase I)	2,970,000.00	197,009.00	3,167,009.00		
Mar-34	2018 Renovation (Phase II)		51,275.00	51,275.00		3,466,568.00
Sep-34	2017 Renovation (Phase I)		152,459.00	152,459.00		
Sep-34	2018 Renovation (Phase II)		51,275.00	51,275.00	3,422,018.00	
Mar-35	2017 Renovation (Phase I)	3,065,000.00	152,459.00	3,217,459.00		
Mar-35	2018 Renovation (Phase II)		51,275.00	51,275.00		3,472,468.00
Sep-35	2017 Renovation (Phase I)		104,569.00	104,569.00		
Sep-35	2018 Renovation (Phase II)		51,275.00	51,275.00	3,424,578.00	
Mar-36	2017 Renovation (Phase I)	3,165,000.00	104,569.00	3,269,569.00		
Mar-36	2018 Renovation (Phase II)		51,275.00	51,275.00		3,476,688.00
Sep-36	2017 Renovation (Phase I)		53,138.00	53,138.00		
Sep-36	2018 Renovation (Phase II)		51,275.00	51,275.00	3,425,257.00	
Mar-37	2017 Renovation (Phase I)	3,270,000.00	53,138.00	3,323,138.00		
Mar-37	2018 Renovation (Phase II)		51,275.00	51,275.00		3,478,826.00
Sep-37	2018 Renovation (Phase II)		51,275.00	51,275.00	3,425,688.00	

**LONG TERM DEBT PAYMENT SCHEDULE**

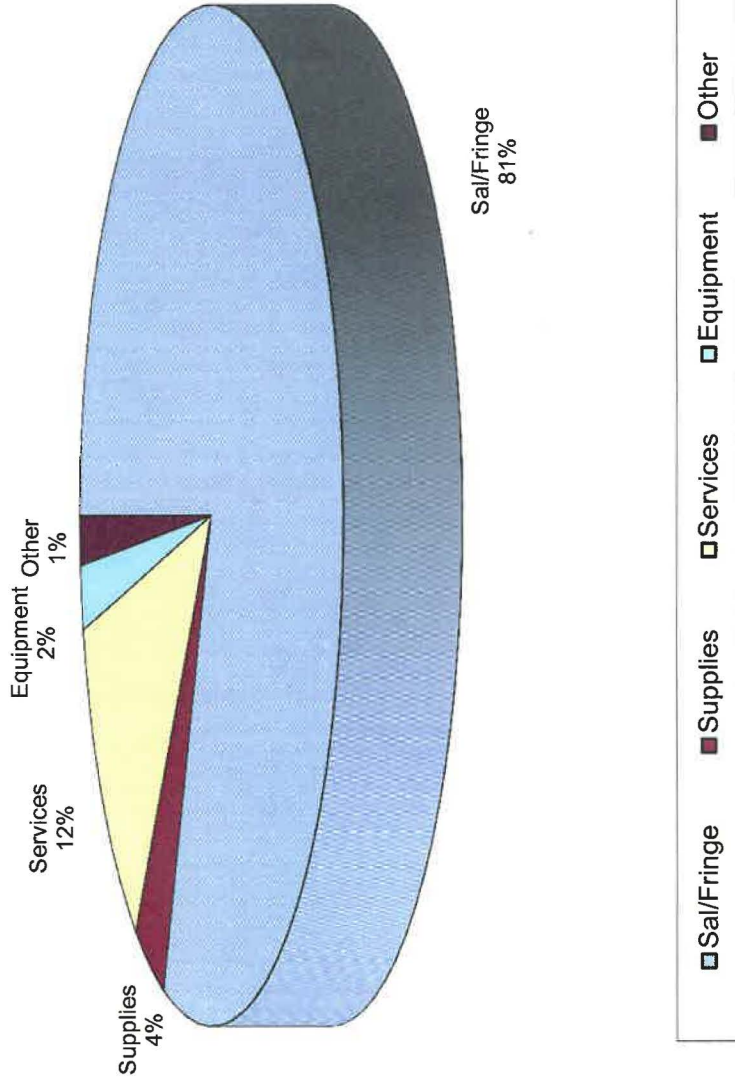
PAYMENT DUE DATE	ISSUES	PRINCIPAL	INTEREST	TOTAL PAYMENT	CALENDAR YEAR	TOTAL FY EXPENSES
<b>FUND 39 - REFERENDUM APPROVED DEBT</b>						
Mar-38	2018 Renovation (Phase II)	2,930,000.00	51,275.00	2,981,275.00	2,981,275.00	3,032,550.00
<b>Total Long Term Debt</b>		32,500,000.00	11,201,480.00	43,701,480.00	43,701,480.00	43,701,480.00



**2023-2024  
Estimated Fund 10 Revenues**



# 2023-2024 Estimated Fund 10 Expenditures



## RESOLUTION #1

RESOLVED, that the salaries of Board Members of the Mount Horeb Area School District be set at the following amounts for the school term 2023-2024: \$3,250.

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Leah Lipska, Clerk  
Mount Horeb Area School District

August 14, 2023

## **RESOLUTION #2**

RESOLVED, that the Board of Education members shall be reimbursed 65.5 cents per mile for each special meeting and committee meeting of attendance. In addition, all actual and necessary expenses of all Board of Education members on school business outside the District shall be reimbursed with the mileage at the same rate as established for District employees.

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Leah Lipska, Clerk  
Mount Horeb Area School District

August 14, 2023

## **RESOLUTION #3**

RESOLVED, that the Mount Horeb Area School District levy the amount of \$16,346,895.00 in taxes against the property of said District for the 2023-2024 school year.

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Leah Lipska, Clerk  
Mount Horeb Area School District

August 14, 2023

**MOUNT HOREB AREA SCHOOL DISTRICT  
ANTICIPATED JANUARY 3, 2023 and  
PROJECTED SEPTEMBER 2023 ENROLLMENT**

Grade	Sept. 2022		Building Totals	Projected Sept. 2023		Projected TPR	Building Totals
	Sections	Students		Sections	Students		
4K		122	122		122		122
Pre-K	1	3	139	1	3	15.38	126
K	8	136		8	123		
1	8	164	310	8	135	16.88	301
2	8	146		8	166	20.75	
3	8 inc 1 ESSER	184	522	7	149	21.28	511
4	8 inc 1 ESSER	175		8 inc 1 ESSER	184	23.00	
5	7	165		8 inc 1 ESSER	178	22.25	
6	7	158	486	7	165	23.57	494
7	8	171		7	158	22.57	
8	7	171		7	171	24.42	
9		196	769		168		766
10		179			205		



11		206		183		
12		188		210		
Totals			2348			2320

Recommended Guidelines:

- Kindergarten 16 - 20 students
- 1st and 2nd grade 18 - 22 students
- 3rd grade 20 - 24 students
- 4th and 5th grade 21 - 25 students
- 6th grade 23 - 27 students
- 7th grade 24 - 28 students
- 8th grade 25 - 29 students

## BUILDING AND PROPERTY INFORMATION

The Mount Horeb Area School District currently owns nine (9) parcels of land totaling approximately 110.13 acres which school buildings and the bus garage are located.

SITE	YEAR BUILT	ACREAGE	SQ. FEET	
<b>HIGH SCHOOL</b> 305 South 8th Street Mt. Horeb, WI 53572	1962	46.40	84,335	
	1975 Addition			
	1982 Asbestos			
	1987 Weight Room			
	1990 Locker Room			
	1991 Greenhouse			
	1997 Addition & Renovation			64,800
	2000 Concession Stand			1,692
	2000 Athletic Field Complex			
	2001 Athletic Field Storage			3,072
	2015 Fitness Center			4,368
2016 HVAC & Windows				
2018 Addition	48,000			
<b>MIDDLE SCHOOL</b> 900 East Garfield Street Mt. Horeb, WI 53572	1993	11.00	82,000	
	2000 Addition			10,500
	2018 Addition			500
<b>INTERMEDIATE CENTER</b> 200 Hanneman Boulevard Mt. Horeb, WI 53572	2001	12.20	88,613	
<b>PRIMARY CENTER</b> 207 Academy Street Mt. Horeb, WI 53572	1918	7.17	58,258	
	1952			
	1971			
	1982 Asbestos			
	1983 Asbestos			
	1992 Elevator			
	1993 Phase II Renovation			
	1994 Phase III Renovation			
	1995			
	2001 Renovation			
	2012 Renovation			
<b>EARLY LEARNING CENTER</b> 300 Spellman Street Mt. Horeb, WI 53572	1967	2.50	35,000	
	1990			
	1992 Elevator			
	1995			
	2001 Renovation			
2014 Windows				
<b>BUS GARAGE</b> 421 West Garfield Street Mt. Horeb, WI 53572	2007	4.20	25,892	
<b>ADMINISTRATIVE SERVICE CENTER</b> 1304 East Lincoln Street Mt. Horeb, WI 53572	1985	0.30	4,500	
<b>LAND</b> (for future parking lot @ MS)	2005	1.00		

# APPENDIX

# Mount Horeb Area School District

## 2023-2024

Q	T	S	July 2023						
			Su	M	Tu	W	Th	F	Sa
									1
			2	3	4	5	6	7	8
			9	10	11	12	13	14	15
			16	17	18	19	20	21	22
			23	24	25	26	27	28	29
			30	31					
			August 2023						
			Su	M	Tu	W	Th	F	Sa
					1	2	3	4	5
			6	7	8	9	10	11	12
			13	14	15	16	17	18	19
			20	21	22	23	24	25	26
	3		27	28	29	30	31		
			September 2023						
			Su	M	Tu	W	Th	F	Sa
	1	1						1	2
	5	4	5	3	4	5	6	7	8
	10		10	10	11	12	13	14	15
	15		15	17	18	19	20	21	22
	20		20	24	25	26	27	28	29
									30
			October 2023						
			Su	M	Tu	W	Th	F	Sa
			25	25	1	2	3	4	5
			30	30	8	9	10	11	12
			35	35	15	16	17	18	19
		5	38	22	23	24	25	26	27
		40	40	29	30	31			
			November 2023						
			Su	M	Tu	W	Th	F	Sa
	43	43				1	2	3	4
	5	6	48	5	6	7	8	9	10
	10		53	12	13	14	15	16	17
	12	7	55	19	20	21	22	23	24
	16		59	26	27	28	29	30	
			December 2023						
			Su	M	Tu	W	Th	F	Sa
	17	60						1	2
	22		65	3	4	5	6	7	8
	27		70	10	11	12	13	14	15
	32	75		17	18	19	20	21	22
				24	25	26	27	28	29
				31					

July 10 - August 7 - Welcome Back Online Registration Window  
 August 21- 4K Parent/Guardian Information Night (Agape) AM 5:30 / PM 6:30  
 August 22- 4K Parent/Guardian Information Night (Little Vikings) AM 6:00 / PM 6:45  
 August 24- Kindergarten Kickoff -Time TBD @ ELC  
 August 28- 4K Parent/Guardian Information Night (Hearts & Hands) AM 5:45 / PM 6:30  
 August 28-30 - Teacher Inservice  
 August 29- Grades 1-5 Drop-In 4:00-6:00 p.m.; Grades 6-12 5:00-7:00 p.m.  
 August 29- 4K Parent/Guardian Information Night (Children's Community) 6:15-7:00 p.m.  
 September 1 - First Student Day-Grades PreK-6 and Grade 9  
 September 4- Labor Day-No School  
 September 5 - First Student Day-Grades 7-8 & 10-12  
 September 11 - Early Release (K-2 12:30/3-12 12:40 p.m.)  
 September 14 - 6th Grade Parent Information Night - 6:00-7:30 p.m.  
 September 19 - 3rd Grade Orientation 5:30-6:45 p.m.  
 October 3 - PC Open House 6:00-7:15 p.m.  
 October 9 - Early Release (K-2 12:30/3-12 12:40 p.m.)  
 October 17 and 19 - Parent/Guardian Teacher Conference 4:00-7:45 p.m. @ MS  
 October 17 - Parent/Guardian Teacher Conference 4:00-7:45 p.m. @ HS  
 October 19 - 4th and 5th Grade Orientation - 5:30-6:45 p.m.  
 October 23- 4K Monday Session  
 October 26 - Teacher Inservice - No School  
 October 27- No School Students and Staff  
 November 3 - End of First Quarter  
 November 7 - Parent/Guardian Teacher Conference 4:00-7:45 p.m. @ 4K, ELC, PC, IC  
 November 9- Parent/Guardian Teacher Conference 4:00-7:45 p.m. @ 4K, ELC, PC, IC  
 November 13- Early Release (K-2 12:30/3-12 12:40 p.m.)  
 November 20- 4K Monday Session  
 November 22-24 - Thanksgiving Recess-No School  
 December 11 - Early Release (K-2 12:30/3-12 12:40 p.m.)  
 December 25-January 1 - Winter Break-No School  
 January 2 - First day after Winter Break  
 January 8- Future Freshmen Night 4:00-7:30 p.m. @ HS  
 January 15- Teacher Inservice-No School  
 January 19 - Early Release (K-2 12:30/3-12 12:40 p.m.)- No 4K Classes  
 January 19 - End of First Semester  
 February 12 - Early Release (K-2 12:30/3-12 12:40 p.m.)  
 February 23- No School (Makeup Day if needed)  
 February TBD - No school for students in grades 9, 10, 12 (ACT)  
 March 4 - 4K Make-up Day (if needed)  
 March 11- Early Release (K-2 12:30/3-12 12:40 p.m.)  
 March 14 - 4K-12 Parent/Guardian Teacher Conference-No School 11AM-7:00 PM  
 March 22 - End of Third Quarter  
 March 25-29- Spring Break-No School  
 April 8 - Early Release (K-2 12:30/3-12 12:40 p.m.)  
 April XX - Incoming 6th Grade Parent/Guardian Orientation @6:00 p.m.  
 May 13 - Early Release (K-2 12:30/3-12 12:40 p.m.)  
 May 27 - Memorial Day - No School  
 June 2 - Graduation (3:00 p.m.)  
 June 5 - Last 4K Student Day  
 June 6 - Last K-12 Student Day-Early Release (11:00 a.m. ELC/PC 11:15 a.m. IC/MS/HS) Sack Lunch by Request Only  
 Staff Last Day  
 June 7-10-11-Student Makeup Days (if needed)

January 2024								
Su	M	Tu	W	Th	F	Sa		
	1	2	3	4	5	6	36	79
7	8	9	10	11	12	13	41	84
14	15	16	17	18	19	20	45	88
21	22	23	24	25	26	27	5	93
28	29	30	31				8	96
February 2024								
Su	M	Tu	W	Th	F	Sa		
				1	2	3	10	98
4	5	6	7	8	9	10	15	103
11	12	13	14	15	16	17	20	108
18	19	20	21	22	23	24	24	112
25	26	27	28	29			28	116
March 2024								
Su	M	Tu	W	Th	F	Sa		
					1	2	29	117
3	4	5	6	7	8	9	34	122
10	11	12	13	14	15	16	39	127
17	18	19	20	21	22	23	44	132
24	25	26	27	28	29	30		
31								
April 2024								
Su	M	Tu	W	Th	F	Sa		
	1	2	3	4	5	6	5	137
7	8	9	10	11	12	13	10	142
14	15	16	17	18	19	20	15	147
21	22	23	24	25	26	27	20	152
28	29	30					22	154
May 2024								
Su	M	Tu	W	Th	F	Sa		
				1	2	3	4	25
5	6	7	8	9	10	11	30	162
12	13	14	15	16	17	18	35	167
19	20	21	22	23	24	25	40	172
26	27	28	29	30	31		44	176
June 2024								
Su	M	Tu	W	Th	F	Sa		
						1		
2	3	4	5	6	7	8	48	180
9	10	11	12	13	14	15		
16	17	18	19	20	21	22		
23	24	25	26	27	28	29		
30								

**Student Days Per Quarter**

- 1st 09/01/23 to 11/03/23
- 2nd 11/06/23 to 01/19/24
- 3rd 01/22/24 to 03/22/24
- 4th 04/01/24 to 06/05/24

**Student Days**

- 43 days
- 45 days
- 44 days
- 48 days
- 180 days

- No School Students - Staff in Attendance/Staff Professional Development
- No School-Holiday/Break
- Early Release Day - Staff Professional Development
- Parent/Teacher Conference

10/21/22

**2023-2024 FEE SCHEDULE  
MOUNT HOREB AREA SCHOOL DISTRICT**

	ACTUAL 2021-2022	ACTUAL 2022-2023	APPROVED 2023-2024
<b>ATHLETIC TICKETS &amp; ATHLETIC PASSES</b>			
Students (K-12) All Regular Events	5.00	5.00	5.00
Adults	5.00	5.00	5.00
District Employees	Free	Free	Free
Senior Citizens-62 Yrs./Older	Free	Free	Free
K-8 Annual Athletic Pass	25.00	25.00	25.00
Adult Athletic Pass - 10-punch pass	30.00	30.00	40.00
Adult Athletic Pass - All Year	50.00	50.00	50.00
<b>BAND UNIFORM CLEANING FEE</b>			
9-12	20.00	20.00	20.00
<b>BUS FEE</b>			
6-12 Students Living 2 Miles or Under	200.00 per family	200.00 per family	200.00 per family
<b>CHOIR ROBE CLEANING FEE</b>			
9-12	15.00	15.00	15.00
<b>INSTRUMENT RENT</b>			
9th thru 12th Grade	50.00	50.00	50.00
K thru 8th Grade/Beginners	50.00	50.00	50.00
K thru 8th Grade/Second Year	50.00	50.00	50.00
<b>MILEAGE RATE</b>			
	.56	.56	As determined at Annual Meeting
<b>RECESS MILK</b>			
Daily Rate - Students	.40	.40	.40
Daily Rate - Adults	.40	.40	.40
<b>SCHOOL LUNCH</b>			
Daily:			
K-5	2.55	2.55	2.65
6-8	2.65	2.65	2.75
9-12	2.75	2.75	2.85
6-8 Extra Entrée	2.00	2.00	2.10
9-12 Extra Entrée	2.00	2.00	2.10
Reduced	.40	.40	.40
Adults	3.50	4.25	4.35
K-5 Breakfast	1.40	1.40	1.50
6-8 Breakfast	1.60	1.60	1.70
9-12 Breakfast	1.60	1.60	1.70
Adult Breakfast	2.25	2.50	2.60
<b>STUDENT FEES</b>			
K-8 Student Registration Fee	30.00	30.00	30.00
9-12 Student Registration Fee	55.00	55.00	55.00
4K Field Trip/Special Event Fee	10.00	10.00	10.00
K-2 Field Trip/Special Event Fee	20.00	20.00	20.00
3-5 Field Trip/Special Event Fee	25.00	25.00	25.00
4-5 Assignment Notebook	3.00	4.25	5.50
6-12 Chromebook Insurance – per user/device		25.00	25.00
6 Student Lock/Assignment Notebook	5.00	9.00	9.00
7-8 Assignment Notebook (Optional)	3.00	3.00	3.00
6-8 Yearbook (Optional)	20.00	20.00	25.00
6-8 Athletic Fee	25.00 each sport	25.00 each sport	30.00 each sport
9-12 Yearbook (Optional)	45.00	45.00	60.00
9-12 Athletic Fee	75.00 each sport	75.00 each sport	80.00 each sport
9-12 Student Lock	5.00	6.00	6.00
9-12 Student Parking	40.00	40.00	40.00

**MT. HOREB AREA SCHOOL DISTRICT  
BUDGET, LEVY, AND ENROLLMENT**

	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
Total Budget Adopted - Annual Meeting	34,879,528	42,186,280	60,287,265	46,439,316	39,780,838	39,780,838	41,230,912	43,837,510
Levy Adopted - October	12,382,040	14,103,066	13,381,354	13,954,066	13,996,644	14,300,218	14,960,928	*16,346,895
Levy \$ Inc/Prior Year (October)	296,687	1,721,026	-721,712	572,712	42,578	303,574	660,710	*
Levy % Inc/Prior Year (October)	2.45%	13.90%	-5.12%	4.28%	0.31%	2.17%	4.62%	*
Enrollment - 3rd Friday (September)	2,397	2,402	2,395	2,398	2,325	2,285	2,276	*

\* To be determined in Fall, 2023.



**MT. HOREB AREA SCHOOL DISTRICT  
LEVY AND EQUALIZED VALUE COMPARISON  
ALL FUNDS**

<b>YEAR</b>	<b>OCTOBER EQUALIZED VALUE</b>	<b>GENERAL STATE AID</b>	<b>MILL RATE</b>	<b>LOCAL LEVY</b>	<b>ACTUALLY COLLECTED</b>	<b>TAXES RECEIVABLE</b>
2023 / 2024*	2,014,755,952	15,222,305.00	8.11	16,346,895.00	12,096,702.30	4,250,192.70
2022 / 2023	1,956,073,740	14,622,017.00	7.65	14,960,928.00	11,080,561.22	3,880,366.78
2021 / 2022	1,713,770,643	14,589,288.00	8.34	14,300,218.00	10,702,450.44	3,597,767.56
2020 / 2021	1,594,772,894	14,188,359.00	8.78	13,996,644.00	10,367,938.06	3,628,705.94
2019 / 2020	1,516,789,215	13,327,079.00	9.20	13,954,066.00	10,203,238.53	3,750,827.47
2018 / 2019	1,416,381,721	13,347,059.00	9.45	13,381,354.00	9,738,020.77	3,643,333.23
2017 / 2018	1,347,125,502	12,827,599.00	10.47	14,103,066.00	10,492,799.86	3,610,266.14
2016 / 2017	1,311,963,699	13,058,412.00	9.44	12,382,040.00	8,961,925.21	3,420,114.79
2015 / 2016	1,246,181,350	13,156,648.00	9.70	12,085,353.00	8,729,601.05	3,355,751.95
2014 / 2015	1,215,447,671	12,024,428.00	10.65	12,946,488.00	9,441,899.49	3,504,588.51
2013 / 2014	1,206,431,879	11,611,738.00	10.46	12,624,666.00	9,162,120.53	3,462,545.47
2012 / 2013	1,205,801,182	11,408,750.00	10.04	12,101,405.00	8,667,118.61	3,434,286.39
2011 / 2012	1,216,990,134	11,208,075.00	9.95	12,108,850.00	8,659,841.94	3,449,008.06
2010 / 2011	1,229,866,542	12,450,946.00	9.51	11,695,389.00	8,166,305.89	3,529,083.11
2009 / 2010	1,265,864,723	12,389,122.00	8.83	11,183,273.00	7,804,285.19	3,378,987.81
2008 / 2009	1,235,354,294	12,736,813.00	8.61	10,635,215.00	7,415,671.80	3,219,543.20
2007 / 2008	1,170,651,970	12,162,653.00	8.71	10,194,054.00	7,269,449.37	2,924,604.63
2006 / 2007	1,092,473,443	12,313,232.00	7.84	8,566,643.00	6,146,259.41	2,420,383.59
2005 / 2006	946,887,768	11,613,751.00	9.25	8,758,352.00	6,508,473.59	2,249,878.41
2004 / 2005	842,428,562	10,494,618.00	9.51	8,013,278.00	5,943,326.28	2,069,951.72
2003 / 2004	769,353,783	10,501,348.00	9.42	7,248,701.00	5,320,496.68	1,928,204.32
2002 / 2003	721,552,699	9,816,083.00	9.78	7,053,624.00	5,163,024.64	1,890,599.36
2001 / 2002	672,942,200	9,154,480.00	10.06	6,771,558.00	4,922,041.77	1,849,516.23
2000 / 2001	585,467,686	8,474,834.00	11.65	6,822,316.00	4,872,086.75	1,950,229.25
1999 / 2000	565,085,312	7,995,742.00	8.89	5,021,125.00	3,591,510.30	1,429,614.70
1998 / 1999	514,357,868	7,118,172.00	9.88	5,084,403.00	3,640,444.31	1,443,958.69
1997 / 1998	479,287,086	6,755,381.00	9.85	4,721,994.00	3,357,572.81	1,364,421.19
1996 / 1997	438,702,587	6,451,479.00	10.20	4,476,002.00	3,110,800.64	1,365,201.36
1995 / 1996	375,379,657	4,745,277.00	13.70	5,141,006.00	3,636,966.31	1,504,039.69
1994 / 1995	324,225,924	4,521,050.00	14.59	4,731,881.00	3,265,856.02	1,466,024.98
1993 / 1994	291,141,195	3,357,337.00	17.58	5,117,524.00	3,520,344.49	1,597,179.51
1992 / 1993	259,401,351	2,818,207.00	18.92	4,907,842.00	3,326,753.42	1,581,088.58
1991 / 1992	239,706,231	2,792,226.00	16.93	4,058,468.00	2,753,809.62	1,304,658.38
1990 / 1991	220,736,778	2,712,379.00	16.99	3,750,251.00	2,468,166.06	1,282,084.94
1989 / 1990	211,076,111	2,507,325.00	16.26	3,433,039.00	2,242,768.80	1,190,270.20
1988 / 1989	207,784,028	2,343,603.00	15.52	3,225,354.00	2,114,873.71	1,110,480.29
1987 / 1988	205,319,213	2,233,334.00	14.51	2,979,825.00	1,926,319.14	1,053,505.86
1986 / 1987	208,463,259	1,633,181.00	15.88	3,311,766.00	2,294,519.09	1,017,246.91
1985 / 1986	228,663,275	1,569,647.00	14.30	3,269,819.00	2,066,469.90	1,203,349.10
1984 / 1985	230,254,912	1,454,485.00	10.42	2,400,000.00	1,378,432.12	1,021,567.88
1983 / 1984	229,998,904	1,373,658.47	10.43	2,400,000.00	1,371,231.55	1,028,768.45
1982 / 1983	231,017,677	1,521,482.51	11.84	2,734,659.70	1,784,316.26	950,343.44
1981 / 1982	224,859,622	975,642.76	11.46	2,578,003.29	1,651,126.99	926,876.30
1980 / 1981	212,182,126	1,079,238.25	13.12	2,784,375.00	1,709,370.05	1,075,004.95

\* Figures are projections at this time.

**Mount Horeb Area School District**  
**2023 Taxes Received**

Municipality	2023 Levy	January 2023 Taxes Collected	February 2023 Taxes Collected	April 2023 Lottery Credit Collected	Total Tax Collection Spring, 2023	Fall 2023 Taxes Receivable
T. Blue Mounds	1,560,045.25	574,545.81	422,664.10	35,633.41	1,032,843.32	527,201.93
T. Cross Plains	1,059,530.12	513,334.84	239,200.04	24,952.14	777,487.02	282,043.10
T. Perry	719,431.75	351,297.59	162,499.59	20,616.96	534,414.14	185,017.61
T. Primrose	498,400.61	234,276.63	112,225.72	15,793.64	362,295.99	136,104.62
T. Springdale	2,535,285.92	1,019,888.35	799,657.47	58,949.00	1,878,494.82	656,791.10
T. Vermont	667,921.42	312,322.76	161,672.88	14,445.82	488,441.46	179,479.96
V. Blue Mounds	780,718.37	302,271.61	256,510.90	22,124.70	580,907.21	199,811.16
V. Mount Horeb	7,111,591.83	2,994,187.66	2,240,976.73	169,972.39	5,405,136.78	1,706,455.05
* T. Moscow	28,002.73	11,521.45	8,244.30	774.73	20,540.48	7,462.25
<b>Totals</b>	<b>14,960,928.00</b>	<b>6,313,646.70</b>	<b>4,403,651.73</b>	<b>363,262.79</b>	<b>11,080,561.22</b>	<b>3,880,366.78</b>