## Notice of Budget Hearing
## (Section 65.90(4))

Notice is hereby given to the qualified electors of the School District of Mellen that the Budget Hearing will be held at the Mellen School LMC, on the 23rd day of October, 2024 at 5:45 pm. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District's office at 420 South Main Street, Mellen, WI 54546.

Dated this 27th day of September, 2024

Elizabeth Young
Board Clerk

## Notice of Annual District Hearing
## (Section 120.08(1))

Notice is hereby given to the qualified electors of the School District of Mellen that the Annual Meeting of said district for the transaction of business, will be held at the Mellen School LMC, on the 23rd day of October, 2024 at 6:00 pm.

Dated this 27th day of September, 2024

Elizabeth Young
Board Clerk

**BUDGET PUBLICATION, 2024-25**
**Required Published Budget Summary Format**

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

| **GENERAL FUND** | **Audited 2022-23** | **Unaudited 2023-24** | **Budget 2024-25** |
|---|---|---|---|
| Beginning Fund Balance | 2,578,180.49 | 2,688,923.55 | 2,811,059.32 |
| **Ending Fund Balance** | **2,688,923.55** | **2,811,059.32** | **2,641,883.32** |
| **REVENUES & OTHER FINANCING SOURCES** | | | |
| Transfers-In (Source 100) | 0.00 | 0.00 | 0.00 |
| Local Sources (Source 200) | 997,162.51 | 971,142.73 | 905,533.00 |
| Inter-district Payments (Source 300 + 400) | 188,645.13 | 306,077.47 | 250,252.00 |
| Intermediate Sources (Source 500) | 11,696.45 | 24,356.07 | 6,557.00 |
| State Sources (Source 600) | 2,664,067.89 | 2,562,912.24 | 2,637,967.00 |
| Federal Sources (Source 700) | 914,414.26 | 718,114.14 | 373,816.00 |
| All Other Sources (Source 800 + 900) | 33,014.49 | 157,306.34 | 6,300.00 |
| **TOTAL REVENUES & OTHER FINANCING SOURCES** | **4,809,000.73** | **4,739,908.99** | **4,180,425.00** |
| **EXPENDITURES & OTHER FINANCING USES** | | | |
| Instruction (Function 100 000) | 2,228,713.25 | 2,026,223.37 | 1,818,143.00 |
| Support Services (Function 200 000) | 1,845,891.79 | 1,944,935.73 | 1,764,977.00 |
| Non-Program Transactions (Function 400 000) | 623,652.63 | 646,614.12 | 766,481.00 |
| **TOTAL EXPENDITURES & OTHER FINANCING USES** | **4,698,257.67** | **4,617,773.22** | **4,349,601.00** |

| **SPECIAL PROJECTS FUND** | **Audited 2022-23** | **Unaudited 2023-24** | **Budget 2024-25** |
|---|---|---|---|
| Beginning Fund Balance | 82,272.61 | 80,364.71 | 92,493.15 |
| **Ending Fund Balance** | 80,364.71 | 92,493.15 | 97,603.42 |
| **REVENUES & OTHER FINANCING SOURCES** | 620,326.74 | 739,880.41 | 721,315.70 |
| **EXPENDITURES & OTHER FINANCING USES** | 622,234.64 | 727,751.97 | 716,205.43 |

| **DEBT SERVICE FUND** | **Audited 2022-23** | **Unaudited 2023-24** | **Budget 2024-25** |
|---|---|---|---|
| Beginning Fund Balance | 520.46 | 540.54 | 570.24 |
| **Ending Fund Balance** | 540.54 | 570.24 | 570.24 |
| **REVENUES & OTHER FINANCING SOURCES** | 81,517.83 | 81,527.45 | 81,498.00 |
| **EXPENDITURES & OTHER FINANCING USES** | 81,497.75 | 81,497.75 | 81,498.00 |

| **CAPITAL PROJECTS FUND** | **Audited 2022-23** | **Unaudited 2023-24** | **Budget 2024-25** |
|---|---|---|---|
| Beginning Fund Balance | 110,102.80 | 110,257.04 | 110,411.92 |
| **Ending Fund Balance** | **110,257.04** | **110,411.92** | **110,561.92** |
| **REVENUES & OTHER FINANCING SOURCES** | **154.24** | **154.88** | **150.00** |
| **EXPENDITURES & OTHER FINANCING USES** | **0.00** | **0.00** | **0.00** |

| FOOD SERVICE FUND | Audited 2022-23 | Unaudited 2023-24 | Budget 2024-25 |
|---|---|---|---|
| Beginning Fund Balance | 29,257.43 | 21,015.08 | (0.00) |
| **Ending Fund Balance** | **21,015.08** | **(0.00)** | **400.00** |
| **REVENUES & OTHER FINANCING SOURCES** | **172,388.93** | **196,054.10** | **237,009.00** |
| **EXPENDITURES & OTHER FINANCING USES** | **180,631.28** | **217,069.18** | **236,609.00** |

| COMMUNITY SERVICE FUND | Audited 2022-23 | Unaudited 2023-24 | Budget 2024-25 |
|---|---|---|---|
| Beginning Fund Balance | 14,234.57 | 5,774.37 | 5,630.93 |
| **Ending Fund Balance** | **5,774.37** | **5,630.93** | **5,031.93** |
| **REVENUES & OTHER FINANCING SOURCES** | **0.00** | **0.00** | **39,000.00** |
| **EXPENDITURES & OTHER FINANCING USES** | **8,460.20** | **143.44** | **39,599.00** |

| PACKAGE & COOPERATIVE PROGRAM FUND | Audited 2022-23 | Unaudited 2023-24 | Budget 2024-25 |
|---|---|---|---|
| Beginning Fund Balance | 0.00 | 0.00 | 0.00 |
| **Ending Fund Balance** | **0.00** | **0.00** | **0.00** |
| **REVENUES & OTHER FINANCING SOURCES** | **0.00** | **0.00** | **0.00** |
| **EXPENDITURES & OTHER FINANCING USES** | **0.00** | **0.00** | **0.00** |

**Total Expenditures and Other Financing Uses**

| ALL FUNDS | Audited 2022-23 | Unaudited 2023-24 | Budget 2024-25 |
|---|---|---|---|
| **GROSS TOTAL EXPENDITURES -- ALL FUNDS** | 5,591,081.54 | 5,644,235.56 | 5,423,512.43 |
| **Interfund Transfers (Source 100) - ALL FUNDS** | 370,623.11 | 0.00 | 0.00 |
| **Refinancing Expenditures (FUND 30)** | 0.00 | 0.00 | 0.00 |
| **NET TOTAL EXPENDITURES -- ALL FUNDS** | **5,220,458.43** | **5,644,235.56** | **5,423,512.43** |
| **PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR** | | **8.12%** | **-3.91%** |

**PROPOSED PROPERTY TAX LEVY**

| FUND | Audited 2022-23 | Unaudited 2023-24 | Budget 2024-25 |
|---|---|---|---|
| General Fund | 893,980.00 | 800,814.00 | 729,526.00 |
| Referendum Debt Service Fund | 0.00 | 0.00 | 0.00 |
| Non-Referendum Debt Service Fund | 81,498.00 | 81,498.00 | 81,498.00 |
| Capital Expansion Fund | 0.00 | 0.00 | 0.00 |
| Community Service Fund | 0.00 | 0.00 | 39,000.00 |
| **TOTAL SCHOOL LEVY** | **975,478.00** | **882,312.00** | **850,024.00** |
| **PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR** | | **-9.55%** | **-3.66%** |

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

| DISCONTINUED PROGRAMS | FINANCIAL IMPACT |
|---|---|
| OST Grant | 64,507.00 |
| **NEW PROGRAMS** | **FINANCIAL IMPACT** |
| | |

**ENERGY EFFICIENCY EXEMPTION**

| **§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators** | | | |
|---|---|---|---|
| Name of Qualified Contractor | HONEYWELL | | |
| Performance Contract Length (years) | | | 10 |
| Total Project Cost (including financing) | | | 814977.49 |
| Total Project Payback Period | | | 35.8 |
| Years of Debt Payments | | | 10 |
| Remaining Useful Life of the Facility | | | 50 |
| Prior Year Resolution Expense Amount | Fiscal Year | 201x | |
| Prior Year Related Expense Amount or CY debt levy | Fiscal Year | 2023-2024 | 81498 |
| Utility Savings applied in Prior Year to Debt | Fiscal Year | 2023-2024 | 19527 |
| Sum of reported Utility Savings to be applied to Debt | | | $ 19,527 |
| | | **Savings Reported for 20XX** | |
| **Specific Energy Efficiency Measure or Products** | **Project Cost Including Financing** | **Utility Cost Savings** | **Non-Utility Cost Savings** |
| Lighting, DDC Controls, Ductwork | $ 81,498 | $ 19,527 | $ 3,500 |
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| **Entire Energy Efficiency Project Totals** | $ 81,498 | $ 19,527 | $ 3,500 |