

School District of Phillips
Phillips, Wisconsin

ANNUAL MEETING AND BUDGET REPORT
Monday, October 21, 2024

City of Phillips

Villages of: Kennan, Catawba

Towns of: Catawba, Elk, Emery, Hackett, Harmony, Flambeau, Georgetown, Kennan, Worcester

SCHOOL DISTRICT OF PHILLIPS MISSION

The mission of the School District of Phillips is to provide an appropriate educational program and learning environment which will effectively:

1. Meet The Educational Needs Of Its Students;
2. Help Its Students Accomplish Educational Goals Which Are:
 1. Significant,
 2. Durable,
 3. Transferable.

Approved September 2024

DIRECTORY
CURRENT SCHOOL BOARD AND ADMINISTRATION

TERM EXPIRES <u>SPRING</u>	<u>SCHOOL BOARD MEMBERS</u>	RESIDENT OF TOWN <u>VILLAGE, OR CITY</u>	<u>ADDRESS</u>
2027	Jon Pesko – President	Worcester	Phillips
2025	Britt Bilgrien - Vice President	Elk	Phillips
2027	Marty Krog - Clerk	Elk	Phillips
2025	Becky Denzine - Treasurer	Worcester	Phillips
2027	Hailey Halmstad	Harmony	Catawba
2026	Meredith Huckman	Phillips	Phillips
2026	Evan Lund	Worcester	Phillips
2026	Kevin Rose	Harmony	Phillips
2025	Joe Van De Voort	Georgetown	Kennan

ADMINISTRATION/SUPERVISORY STAFF

Rachel Hoffman	Superintendent
Molly Lehman	Business Manager
Ericka Hutton-Parker	Grades PreK-5 Principal/Federal Grants Administrator
Vincent Ross	Grades 6-12 Principal
Katherine Peterson	Director of Pupil Services
Roni Tobias	School Psychologist
Andrea Sippel	Food Service Supervisor
Hannah Larson	Aquatic Director
Jason McMillan	Transportation Manager

Publish October 10, 2024 and October 17, 2024

Notice for Annual District Meeting (Section 120.08(1))

Notice is hereby given to qualified electors of the School District of Phillips,
that the annual meeting of said district for the transaction of business, will be held in
Phillips High School Performing Arts Center, on the 21st day of October, 2024, at 6:00 p.m.

Marty Krog, District Clerk

AGENDA

BUDGET HEARING:

1. INTRODUCTIONS
2. CALL THE BUDGET HEARING TO ORDER
3. PRESENT THE ESTIMATED 2024-2025 BUDGET
4. ADJOURN THE BUDGET MEETING

ANNUAL MEETING OF THE ELECTORATE OF THE SCHOOL DISTRICT OF PHILLIPS:

1. CALL THE ANNUAL MEETING TO ORDER
2. ELECT A CHAIRPERSON
3. READING OF MINUTES OF LAST ANNUAL MEETING HELD OCTOBER 2, 2023
4. TREASURER'S REPORT
5. BOARD MEMBER SALARIES
6. LEVY TAX FOR THE 2024-2025 SCHOOL YEAR
7. MOTION TO APPROVE FUND 80 LEVY FOR 2024-2025
8. SALE/DONATION OF GENERAL SCHOOL PROPERTY
9. OLD BUSINESS
10. NEW BUSINESS
11. LONG-TERM PLANNING REPORT
12. ESTABLISH DATE AND TIME FOR 2025 ANNUAL MEETING
13. ADJOURN ANNUAL MEETING

Notices for this meeting were posted on October 10, 2024 at: Phillips Elementary, Middle, and High School, Bus Garage, All-Staff Email, District Website, and Price Co. Review

SCHOOL DISTRICT OF PHILLIPS
PHILLIPS, WISCONSIN
MINUTES OF BUDGET HEARING and ANNUAL MEETING
Monday, October 2, 2023
Phillips High School Performing Arts Center

Present from Board of Education: Bilgrien, Denzine, Hueckman, Krog, Lund, Rose & Van De Voort. Absent from Board of Education: Pesko, Halmstad. Administration Present: Superintendent Hoffman; Finance Manager Lehman, Pupil Services Director Peterson, and seven staff/student/community members..

BUDGET HEARING:

1. The budget hearing was called to order at 6:00 p.m. by Vice-President Bilgrien followed by the Pledge of Allegiance.
2. Superintendent Hoffman reviewed revenue limit composition from 2012-2024, changes in enrollment, the tax levy and mill rate history, and expenditures, revenues and indebtedness in all funds. Total general fund revenues for 2023-2024 are estimated at \$10,458,907.00 and general fund expenditures for 2023-24 are estimated at \$10,945,101.66. The proposed mill rate for this year is estimated to be 5.80126 based on a levy of \$5,476,315 which is a decrease from 7.13775 the previous year. The mill rate is an estimate based on property value projection. Actual figures will be available at the end of the month and will be approved by the Board prior to November 1st.
3. Motion (Becky Denzine - Town of Worcester/Mary Krog - Town of Elk) to adjourn the budget hearing at 6:13 p.m. Motion carried with unanimous vote.

ANNUAL MEETING

1. Vice-President Bilgrien called the annual meeting to order at 6:13 p.m. Superintendent Hoffman explained the purpose and procedures for the annual meeting and the need to elect a chairperson for the annual meeting.
2. Marty Krog - Town of Elk nominated Britt Bilgrien as chairperson. There were no other nominations. Motion (Joe Van De Voort - Town of Georgetown/Meredith Hueckman - City of Phillips) to close nominations and have the secretary cast a unanimous ballot for Britt Bilgrien as chairperson. Motion carried with unanimous vote.
3. Motion (Evan Lund - Town of Worcester/Becky Denzine - Town of Worcester) to waive the reading of the minutes from the last annual meeting and accept them as submitted on pages 4-5 in the Annual Meeting & Budget Report. Motion carried with unanimous vote.
4. Reference was made to the treasurer's report being printed in the booklet on page 6.
5. Motion (Anne Baxter - City of Phillips/Kevin Rose - Town of Harmony) to continue current board salaries at \$25.00 per committee/board meeting and \$100.00 annual salary to officers. Motion carried with unanimous vote. Motion (Van De Voort - Town of Georgetown/Marty Krog - Town of Elk) to reimburse board members travel expenses at the federal rate per mile and other related travel costs as necessary. Motion carried with unanimous vote.

6. Motion (Becky Denzine - Town of Worcester/Kevin Rose - Town of Worcester) to approve the estimated tax levy of \$5,458, 315.00 with a mil rate of \$5.80 including \$3,11,500 for Fund 80 (This fund is used to account for activities such as adult education, community recreation programs and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. The district may adopt a separate tax levy for this Fund. Statute 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services. Access to Community Service Fund activities cannot be limited to pupils enrolled in the district's K12 educational programs. Excluded from a Community Service Fund are any academic subjects and extra-curricular activities available only to pupils enrolled in the district. Direct costs to the District result from operating and maintaining the community pool, and community programs.) Motion carried with unanimous vote.
8. Motion (Joe Van De Voort - Town of Harmony/Meredith Hueckman - City of Phillips) to authorize the sale of general school property belonging to, but not needed by the District not including real estate. Motion carried with unanimous vote.
9. Motion (Becky Denzine - Town of Worcester/Joe Van De Voort - Town of Georgetown) to authorize the Board of Education to negotiate the sale of lots across from the old PES building if needed. Motion carried with unanimous vote.
10. Old business, new business and long-term planning were included in Superintendent Hoffman's report.
 - A. The District is in the second year of a combined PK-12 campus. Preliminary discussions of use of excess referendum funds have started. These funds must be used in ways that match the referendum language. Planning and fundraising is moving forward on the school forest classroom building and the greenhouse projects. Recent facilities upgrades include the pool and Logger Camp.
 - B. The District's FEMA grant application has accepted and moved to the grant review process. Discussion have begun on what the tornado safe facility would look like if approved.
 - C. Long-term projects include salary compensation reviews, curriculum and student data review, and large need facility maintenance items for the District.
11. Motion (Marty Krog - Town of Elk/Becky Denzine - Town of Worcester) to set the Annual Budget Hearing and Annual Meeting for October 21, 2024 at 6:00 p.m. prior to regular Board meeting. Motion carried with unanimous vote.
12. Motion (Joe Van De Voort - Town of Georgetown/Becky Denzine - Town of Worcester) to adjourn. Motion carried with unanimous vote. The annual meeting adjourned at 6:27 p.m.

Respectfully submitted,

Marty Krog, Clerk
Board of Education

School District of Phillips PK-12 Public Education



To inspire & empower
all students to reach
their greatest potential

Budget Hearing
October 21, 2024

Budget Report | Phillips School Business Office

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Board of Education

<u>Name</u>	<u>Term Expires</u>
Britt Bilgrien (Area II) – Vice President	Spring 2025
Becky Denzine (Area I) - Treasurer	Spring 2025
Hailey Halmstad (Area III)	Spring 2027
Meredith Hueckman (Area II)	Spring 2026
Marty Krog (Area II) – Clerk	Spring 2027
Evan Lund (Area I)	Spring 2026
Jon Pesko (Area I) – President	Spring 2027
Kevin Rose (Area III)	Spring 2026
Joe Van De Voort (Area III)	Spring 2025

Area I includes Emery, Flambeau, and Worcester Townships.

Area II includes the City of Phillips and the Town of Elk.

Area III includes Villages of Catawba and Kennan, the Township of Harmony, and parts of the Townships of Catawba, Georgetown, Hackett, and Kennan located within the School District of Phillips boundaries).

Introduction

A budget is a financial plan designed to achieve the educational objectives of the School District of Phillips. It needs to be accountable for meeting these educational objectives with the financial constraints that exist. The budget also needs to be understandable to the Board of Education, administration, staff, parents, and district taxpayers.

Executive Summary

The Department of Public Instruction designates accounts used in school district budgeting and financial reporting. A uniform accounting system facilitates reporting, auditing, data processing, inter-district comparisons, and financial accounting for cooperative programs. A school district's budget is divided into many "funds." These "funds" are used to account for specific school district programs. The different "funds" and their descriptions are presented in the table below:

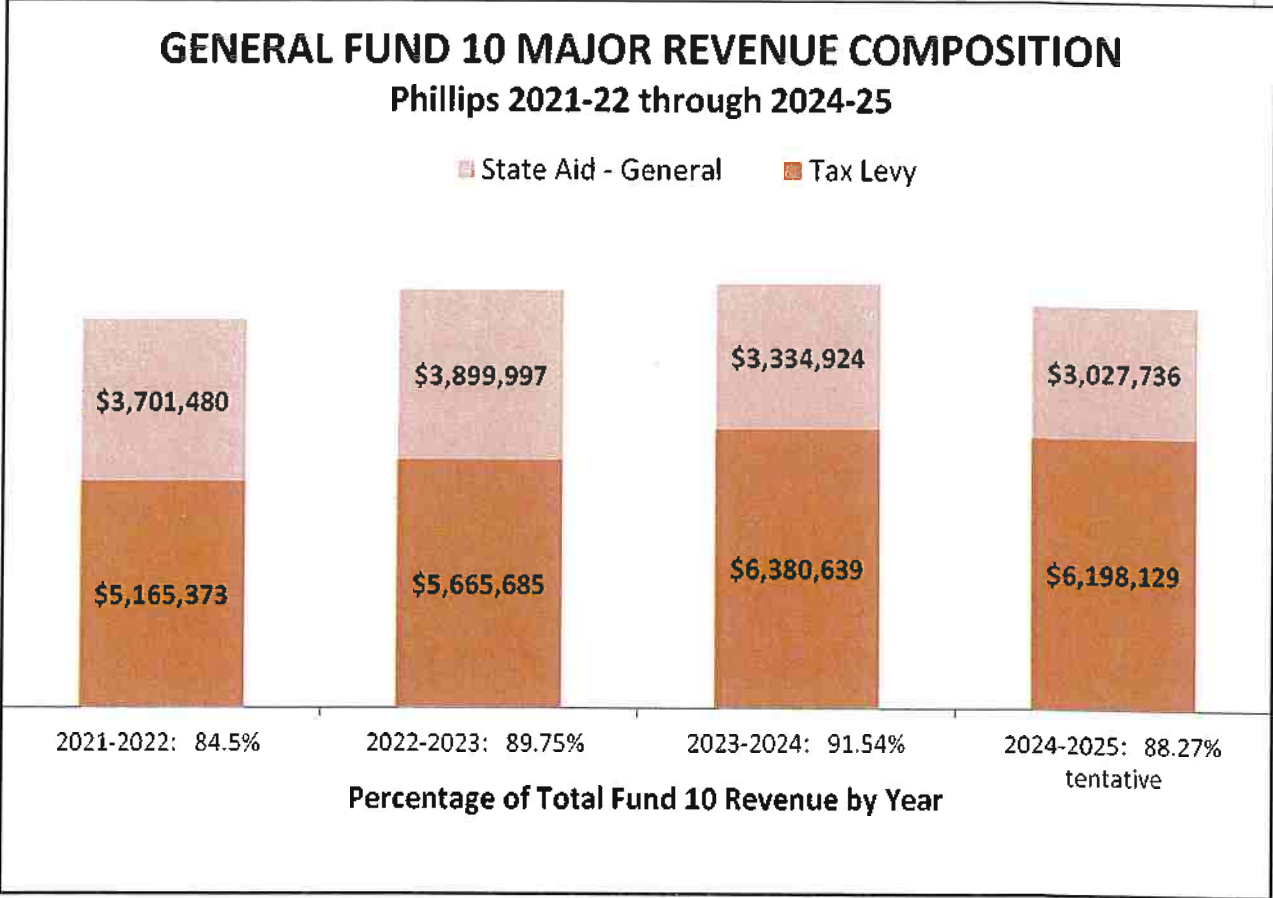
Fund	Description
10	General
21	Special Revenue Trust
27	Special Education
38	Non-Referendum Debt Service
39	Referendum Debt Service
41	Capital Expansion Fund
49	Capital Projects
50	Food Service
72	Private Benefit Trust
73	Employee Benefit Trust
80	Community Service
99	Other Cooperative Funds

Financial administration requires that each transaction is identified for administrative and accounting purposes. The first identification is by the fund which is an independent fiscal and accounting entity, requiring its own set of books, in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining specific objectives. Each fund must be so accounted for that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

Revenue Limit Composition

A state revenue cap formula is a significant factor in the development of the budget. The revenue cap limits the revenue available to school districts from the two primary sources – property taxes and state equalization aid. The revenue cap directly affects Funds 10, 38, and 41 and indirectly affects Fund 27. A transfer from Fund 10 primarily funds Fund 27.

The 2023-25 State budget increases the revenue cap per student by \$325.00 during 2023-24 and 2024-25. The most recent three years of revenue limit composition and the estimated increase for 2024-25 is shown below:



Enrollment

Equalization aid and revenue limit calculations use district pupil count data, which is then converted to full-time equivalency (FTE). The calculated FTE is referred to as membership. The most recent four years of historical numbers and the September 2024 numbers are shown below.

The historical student count shows a decrease in enrollment along with the September 2024 enrollment. This is largely due to the fact that our graduating classes are larger than our incoming pre-kindergarten classes. Enrollment decreases result in the loss of additional revenues being available through the revenue limit formula.

Grade	2020-21	2021-22	2022-23	2023-24	2024-25
Other	1.5	.5	.5	0	3
4K	29.4	27	24.6	20.4	19.8
K	42	48	47	42	33
1	44	40	45	50	50
2	54	48	41	47	47
3	58	53	51	39	50
4	52	59	53	50	39
5	59	50	59	54	50
6	55	62	46	59	52
7	46	57	62	50	56
8	65	48	51	58	45
9	55	59	48	50	63
10	59	60	64	46	48
11	52	58	54	63	46
12	65	57	58	55	62
Year Totals	737.9	726.5	703.6	683.4	663.80
% Change	-1.48	-1.54	-3.15	-2.87	-2.58

Tax Levy

The tentative 2024-2025 tax levy decreased to \$6,198,129.00, or \$182,240 less than in 2023-2024. This equates to a 2.86% decrease. Two years of historical information and the proposed tax levy for this year are shown below.

PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
General Fund	3,621,856.00	4,603,626.00	4,949,679.00
Referendum Debt Service Fund	1,461,650.00	1,198,000.00	513,950.00
Non-Referendum Debt Service Fund	270,679.00	267,243.00	270,500.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	311,500.00	311,500.00	464,000.00
TOTAL SCHOOL LEVY	5,665,685.00	6,380,369.00	6,198,129.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		12.61%	-2.86%

TAX LEVY EXPLANATION

The school district tax levy is made up of several components. These include:

- Amount of operational dollars needed-General Fund, Capital Projects, Community Service levies
- Amount of debt service tax dollars needed-Debt Service Fund levy
- The equalized value of property in the school district
- Mill (tax) rate

The tax levy is the total property taxes levied or assessed to municipalities in our school district to fund school operations. The maximum tax levy amount, other than referendum-approved long-term debt or long-term debt incurred before 1993, is determined through the state's revenue cap (limit) formula. Taxpayer approval, through the referendum process, is required if a school district wants to exceed the revenue limit.

Equalized valuation is the fair market value of all properties within a school district as determined by the Wisconsin Department of Revenue. The Wisconsin Department of Revenue uses property sales information to determine a municipality's equalized "fair market" valuation. This information is reported to the school district in October of each year.

The school district distributes the certified (approved) tax levy among the municipalities according to the proportion of equalized value each municipality has compared to the total equalized value of the school district. Each municipal treasurer distributes this levy among the various residents based on the property's assessed value within the municipality.

Equalized valuation is critical in determining the school mill (tax) rate. The equalized value released October 1, 2024, is \$1,037,521,578, used for the 2024-25 fiscal mil rate. This reflects a 10.3% increase in equalized value over last year. Property values increased in the preceding fiscal year.

To calculate the school mill (tax) rate, the district uses the tax levy certified (approved) by the School Board in October and divides that amount by the total equalized value of the school district. The mill rate

is the rate at which one thousand dollars of equalized valuation will be raised in property taxes. Property owners in a municipality with more than one school district, fire district, or other governmental entity may find that mill rates vary. Property owners may realize different changes (typically increases) in their property assessments depending upon conditions within their community and surrounding communities.

The Board proposes a total tax levy of \$6,198,129.00 to fund the 2024-25 budget. To determine the rate per thousand, the district divides \$6,198,129.00 by the estimated equalized value of the district, \$1,037,521,578.00. This produces a projected mill (tax) rate of \$5.97. The Board is required to make any adjustments, if needed, to the levy on or before November 1, 2024.

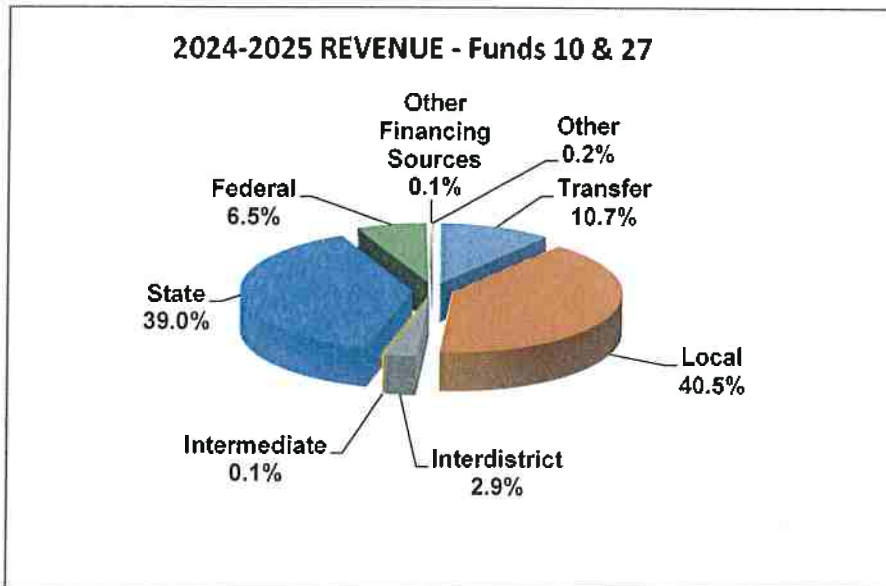
LEVY HISTORY		
<u>For School Year</u>	<u>Dollars</u>	<u>Mill Rate</u>
2014-2015	5,497,150	8.88330
2015-2016	5,731,280	9.61172
2016-2017	5,154,449	8.68088
2017-2018	4,874,852	8.28270
2018-2019	4,552,268	7.71467
2019-2020	4,662,252	7.67397
2020-2021	5,208,899	8.17335
2021-2022	5,165,373	7.82993
2022-2023	5,665,685	7.13775
2023-2024	6,380,369	6.78125
2024-2025	6,198,129	5.97398

Total Expenditures

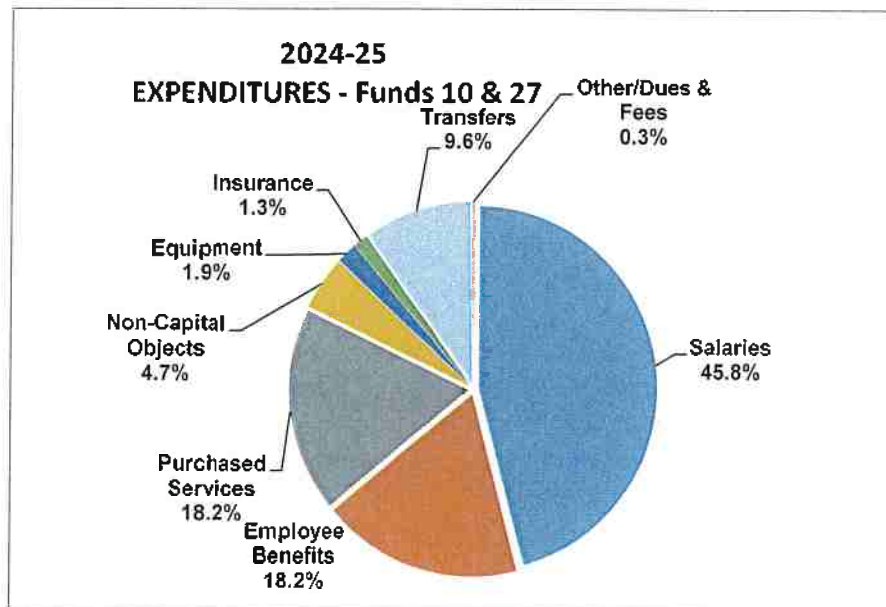
A summary of the expenditure shows two years of historical information, and the proposed 2024-2025 budget is below. The large increase in expenditures is due to inflation and the increased cost of special education.

Total Expenditures and Other Financing Uses			
ALL FUNDS	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
GROSS TOTAL EXPENDITURES -- ALL FUNDS	16,127,167.32	15,397,115.04	16,464,908.86
Interfund Transfers (Source 100) - ALL FUNDS	827,737.23	1,163,199.54	1,328,116.66
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	15,299,430.09	14,233,915.50	15,136,792.20
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-6.96%	6.34%

Where do the revenues come from? (Funds 10 and 27)



What are the expenditures spent on? (Funds 10 and 27)



General Fund 10

Purpose of Fund: The purpose of the general fund 10 is to account for the educational programs and operations of the school district, excluding special education programs.

GENERAL FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	3,072,421.34	3,142,176.71	3,122,515.45
Ending Fund Balance	3,142,176.71	3,122,515.45	2,624,823.12
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	3,889,792.97	4,766,100.85	5,045,679.00
Inter-district Payments (Source 300 + 400)	429,249.00	372,850.00	364,816.00
Intermediate Sources (Source 500)	1,248.80	5,583.84	6,323.00
State Sources (Source 600)	5,197,490.34	4,735,845.75	4,403,831.82
Federal Sources (Source 700)	1,137,061.63	685,668.87	616,880.80
All Other Sources (Source 800 + 900)	24,934.39	47,542.85	14,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	10,679,777.13	10,613,592.16	10,451,530.62
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	4,587,473.30	4,434,881.26	4,419,973.97
Support Services (Function 200 000)	4,502,113.09	4,298,290.54	4,475,542.32
Non-Program Transactions (Function 400 000)	1,520,435.37	1,900,081.62	2,053,706.66
TOTAL EXPENDITURES & OTHER FINANCING USES	10,610,021.76	10,633,253.42	10,949,222.95

Special Projects Funds

The special projects funds reported below include the combined budgets of the Special Revenue Trust Fund and Special Education Fund.

Fund 21 Special Revenue Trust Fund

This fund accounts for trust funds that can be used for district operations. The source of such funds is gifts and donations. Cash and investments in this fund are expended according to donor specifications. There may be a fund balance in this fund.

Fund 27 Special Education Fund

This fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. Also included are charges for services provided to other districts due to being a host district for a special education package or cooperative program. School-age Parent costs are also charged to this fund. No fund balance or deficit can exist in this fund.

SPECIAL PROJECTS FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	295,064.22	363,869.62	386,522.77
Ending Fund Balance	363,999.62	386,522.77	386,522.77
REVENUES & OTHER FINANCING SOURCES	2,115,888.27	2,289,142.61	1,973,438.15
EXPENDITURE & OTHER FINANCING USES	2,046,950.87	2,266,489.46	1,973,438.15

Debt Service Funds

These funds are used to record transactions related to repayment of the following debt service. Debt tax levies must be recorded in these funds. The resources in these funds may not be used for any other purpose if a related debt remains.

Fund 38 Non-Referendum Debt Service Fund

This fund is used to account for transactions for the repayment of debt issues that either needed to be authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund. Sections 67.05(6a) (b) and 67.12(12(e)(2g)) of the Wisconsin Statutes provide authority for school districts to borrow up to \$1,000,000 without elector approval. The specific limit for each school district is the lesser of \$1,000,000 or a calculated amount that uses statewide value and membership data. The district's cumulative limit applies to bonds and promissory notes. Therefore, at any given time, the total debt issued by the district under this provision cannot exceed its calculated authority. If, for example, a district's authority is \$1,000,000, and they have already issued debt of \$900,000, they would only have authority available of \$100,000. However, every principal payment of \$900,000 in borrowing would increase their available authority limit.

Fund 39 Referendum Approved Debt Service Funds

This fund is used to account for transactions for the repayment of debt issues that were either authorized by school board resolution before August 12, 1993, or approved by referendum. The district may account for referendum-approved debt service transactions in Funds 31, 32, 33, 34, 36, 37 (not presently assigned by DPI for reporting purposes) and Fund 39. If the district uses funds other than Fund 39, the district must combine and report these funds as Fund 39. A fund balance may exist in this fund.

DEBT SERVICE FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	308,279.65	284,406.26	268,820.95
Ending Fund Balance	284,406.26	268,820.95	176,777.03
REVENUES & OTHER FINANCING SOURCES	1,732,329.00	1,465,242.99	784,450.00
EXPENDITURE & OTHER FINANCING USES	1,756,202.39	1,480,828.30	876,493.92

DISTRICT INDEBTEDNESS

Taxable G.O.	2024-25 Principal Paid	\$ 258,000.00
Refunding Bonds	2024-25 Interest Paid	\$13,944.00
	Balance Due	\$775,000.00
General Obligation	2024-25 Principal Paid	\$370,000.00
Refunding Bonds	2024-25 Interest Paid	\$156,050.00
	Balance Due	\$6,530,000.00

Fund 49 Other Capital Project Funds

As the result of a referendum election on April 7, 2020, the District has been authorized to issue general obligation bonds in an amount not to exceed \$9,860,000 for the public purpose of paying the cost of a school building and improvement program consisting of construction of an addition for classrooms and expansion and renovation of the Middle/High School building to create a single K-12 campus; upgrades and site improvements; potential demolition of a portion of Phillips Elementary School; and acquisition of furnishings, fixtures and equipment (the "Project"). A fund balance may exist in this fund.

CAPITAL PROJECTS FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	1,149,700.03	387,181.98	2,083,756.07
Ending Fund Balance	387,181.98	2,063,756.07	321,756.07
REVENUES & OTHER FINANCING SOURCES	72,355.10	1,728,849.09	0.00
EXPENDITURE & OTHER FINANCING USES	834,873.15	52,275.00	1,742,000.00

Fund 50 Food Service Fund

All revenues and expenditures related to pupil food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the Food Service Fund. An operating transfer must eliminate any food service fund deficit resulting from student food services from the General Fund. In compliance with the federal requirements of the Healthy Hunger-Free Act, the District did not have to increase school lunch prices for 2024-25.

FOOD SERVICE FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	100,123.28	76,512.06	25,344.20
Ending Fund Balance	76,512.06	25,344.20	25,344.20
REVENUES & OTHER FINANCING SOURCES	459,845.73	416,855.81	450,383.92
EXPENDITURE & OTHER FINANCING USES	483,456.95	468,023.67	450,383.92

Fund 80 Community Service Fund

This fund accounts for activities such as adult education, community recreation programs, and other programs that are not elementary and secondary educational programs but have the primary function of serving the community. The district may adopt a separate tax levy for this Fund. Statute 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural, or athletic programs, and services outside regular curricular and extracurricular programs for pupils under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services.

Access to Community Service Fund activities cannot be limited to pupils enrolled in the district's K-12 educational programs. Academic subjects and extracurricular activities available only to district pupils are excluded from the Community Service Fund.

Direct district costs result from operating and maintaining the community pool and community programs. The Community Service Fund levy for the 2024-2025 school year will be \$464,000.

COMMUNITY SERVICE FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	388,506.36	336,670.43	182,962.40
Ending Fund Balance	336,670.43	182,962.40	203,592.48
REVENUES & OTHER FINANCING SOURCES	343,826.27	342,537.16	494,000.00
EXPENDITURE & OTHER FINANCING USES	395,662.20	496,245.19	473,369.92

