



## 2019-2020 BUDGET

City of Menasha, Village of Fox Crossing, City of Appleton  
(Winnebago, Calumet, & Outagamie Counties)



“REACHING EVERY STUDENT EVERY DAY”

# TABLE OF CONTENTS

	Page
Menasha Board of Education & Committee Organization .....	1
Menasha Joint School District Mission & Vision Statement .....	2
 <b>Section I – GENERAL BUDGET INFORMATION</b>	
Revenue Limit Worksheet.....	3
General Equalization Aid Worksheet.....	5
High Poverty Aid List for 2017-18 & 2018-19 .....	6
Student Head & Membership Counts.....	7
District Instructional & Support Staff .....	8
 <b>Section II – BUDGET SUMMARY REVIEW BY FUND</b>	
Budget Comparison - General Fund 10 Balance Sheet .....	9
Budget Summary-Total Revenues (All Funds) .....	10
Budget Summary-Total Expenditures (All Funds) .....	11
Budget Summary by Source (Fund 10) <b>General Revenues</b> .....	12
Budget Summary by Object (Fund 10) <b>General Expenditures</b> .....	14
Budget Summary by Source/Object (Fund 27) <b>Special Education</b> .....	17
Budget Summary by Source/Object (Fund 38) <b>Non-Referendum Debt</b> .....	18
Budget Summary by Source/Object (Fund 39) <b>Referendum Debt</b> .....	19
Budget Summary by Source/Object (Fund 46) <b>Capital Projects</b> .....	20
Budget Summary by Source/Object (Fund 49) <b>Other Capital Projects</b> .....	21
Budget Summary by Source/Object (Fund 50) <b>Food Service</b> .....	22
Budget Summary by Source/Object (Fund 80) <b>Community Services</b> .....	23
Budget Detail & Comparison by Function (Fund 10) <b>General Expenditures</b> .....	24
Budget Detail & Comparison by Function (Fund 27) <b>Special Ed. Expenditures</b> ...	30
 <b>Section III – PROPERTY TAX LEVY &amp; RATE REVIEW</b>	
Introduction-Wisconsin School District Taxes and Levy & Rates .....	34
Mill Rates Through the Years.....	35
Mill Rates in Neighboring Districts.....	36
History of Equalized Values by Municipality/County .....	37
Tax Levy Rates 1989-90 through 2017-18 .....	38
 <b>Section IV – OUTSTANDING DEBT REVIEW</b>	
2016-17 Outstanding Indebtedness (Funds 38 & 39).....	39
 <b>Section V – FUND BALANCE REVIEW BY FUND</b>	
Introduction-Wisconsin School District Fund Balance Policy/DPI .....	41
Menasha Board Fund Balance Policy 6235 .....	42
Budget/Projected Reserve & Designated Fund Balance (Fund 10) .....	44

**MENASHA JOINT SCHOOL DISTRICT  
BOARD OF EDUCATION  
October 2019**

Mark Mayer, President	2021
Steve Thompson, Vice President	2021
Rob Konitzer, Treasurer	2022
Joyann Eggert, Clerk	2020
Chad Bruechert	2022
Joseph Gosz	2020
Maria Vera	2020

Chris L. VanderHeyden, Superintendent  
Brian Adesso, Director of Business Services  
Shelly Daun, Director of Curriculum, Instruction and Assessment  
Marci Thiry, Director of Special Services  
Todd Kleinhans, Director of Human Resource Services

Official Board representatives shall be as follows:

CESA Representative - Joyann Eggert

WASB Representative and Delegate - Mark Mayer – Alternate Rob Konitzer

Menasha Education Fund, Board of Directors - Mark Mayer and Chad Bruechert

## **The Mission of Menasha Joint School District**

Menasha Joint School District provides a pre-kindergarten through grade 12 educational program that offers opportunities to students to maximize individual potential. Students will gain knowledge and skills to equip them with the ability to function as lifelong learners and responsible citizens in their communities.

## **The Vision of Menasha Joint School District**

AN EDUCATIONAL COMMUNITY COMMITTED TO REACHING FOR EXCELLENCE

Our community consists of: all district employees, students, parents, business people and the community at large.

As an educational community reaching for excellence, we will develop students'

communication, mathematical, and technological skills;

self-awareness, emotional adjustment, self-discipline and other intrapersonal skills;

self-discipline to function independently;

interpersonal relationship skills;

leadership skills;

citizenship skills;

decision making, problem solving, and other critical thinking skills;

career planning skills; and

fine arts appreciation skills.

As an educational community reaching for excellence we will provide students with:

essential knowledge from a comprehensive curriculum;

teachers who are well trained and who receive ongoing training;

learning opportunities from community resource persons;

learning that has practical application;

opportunities for advanced academic courses;

opportunities for advanced technical training; and

learning opportunities from the world of work.

## SECTION I

---

# GENERAL BUDGET INFORMATION

**DEPARTMENT OF PUBLIC INSTRUCTION  
2019-20 REVENUE LIMIT WORKSHEET**

<b>DISTRICT:</b>	Menasha	3430
<b>DATA AS OF 10/22/2019, 8:20 AM</b>		
Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 18-19 Revenue Limit		
2018-19 General Aid Certification (18-19 Line 12A, src 621)	+	28,008,781
2018-19 Computer Aid Received (18-19 Line 12C, Src 691)	+	64,898
2018-19 Hi Pov Aid (18-19 Line 12B, Src 628)	+	297,310
2018-19 Aid for Exempt Personal Property (18-19 Line 12D, Src 691)	+	119,831
2018-19 Fnd 10 Levy Cert (18-19 Line 14A, Levy 10 Src 211)	+	10,283,983
2018-19 Fnd 38 Levy Cert (18-19 Line 14B, Levy 38 Src 211)	+	1,336,425
2018-19 Fnd 41 Levy Cert (18-19 Line 14C, Levy 41 Src 211)	+	0
2018-19 Aid Penalty for Over Levy (18-19 FINAL Rev Limit Wksht)	-	0
2018-19 Total Levy for All Levied Non-Recurring Exemptions*	-	3,192,692
<b>*NET 2019-20 Base Revenue Built from 18-19 Data (Line 1)</b>	=	<b>36,918,536</b>
*For 2018-19 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expend, Environmental Remediation, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)		
<b>September &amp; Summer FTE Membership Averages</b>		
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.		
<b>Line 2:</b> Base Avg:((16+.4ss)+(17+.4ss)+(18+.4ss)) / 3 =		<b>3,670</b>
	<b>2016</b>	<b>2017</b>
Summer FTE:	61	69
% (40,40,40)	24	28
Sept FTE:	3,623	3,624
Special Needs Vouchers FTE	0	0
New ICS - Independent Charter Schools FTE	0	0
<b>Total FTE</b>	<b>3,647</b>	<b>3,652</b>
	<b>2018</b>	<b>2019</b>
Summer FTE:	69	69
% (40,40,40)	28	28
Sept FTE:	3,624	3,682
Special Needs Vouchers FTE	0	0
New ICS - Independent Charter Schools FTE	0	0
<b>Total FTE</b>	<b>3,652</b>	<b>3,710</b>
<b>Line 6:</b> Curr Avg:((17+.4ss)+(18+.4ss)+(19+.4ss)) / 3 =		<b>3,658</b>
	<b>2017</b>	<b>2018</b>
Summer FTE:	69	69
% (40,40,40)	28	28
Sept FTE:	3,624	3,682
Special Needs Vouchers FTE	0	0
New ICS - Independent Charter Schools FTE	0	0
<b>Total FTE</b>	<b>3,652</b>	<b>3,710</b>
	<b>2019</b>	
Summer FTE:	69	
% (40,40,40)	28	
Sept FTE:	3,624	
Special Needs Vouchers FTE	0	
New ICS - Independent Charter Schools FTE	0	
<b>Total FTE</b>	<b>3,652</b>	
<b>"Current Average" for use in 19-20 Per-Pupil Aid calc (does not include Special Needs Voucher FTE or New ICS - Independent Charter Schools FTE). Average without SNSP/ICS: 3,658</b>		
<b>Line 10B: Declining Enrollment Exemption =</b>		<b>122,815</b>
Average FTE Loss (Line 2 - Line 6, if > 0)		12
	X 1.00	= 12
<b>X (Line 5, Maximum 2018-2019 Revenue per Memb) =</b>		<b>10,234.55</b>
<b>Non-Recurring Exemption Amount:</b>		<b>122,815</b>
Fall 2019 Property Values (actuals have been loaded below)		
2019 TIF-Out Tax Apportionment Equalized Valuation		1,462,073,744
CELL COLOR KEY: Auto-Calc    DPI Data    District-Entered		
Worksheet is available at: <a href="http://dpi.wi.gov/sfs/limits/worksheets/revenue">http://dpi.wi.gov/sfs/limits/worksheets/revenue</a>		
Calculation Revised: 9/26/2018, New ICS - Independent Charter Schools FTE added to Line 2 and Line 6.		

<b>2019-2020 Revenue Limit Worksheet</b>	
1. 2018-19 Base Revenue (Funds 10, 38, 41)	(from left) 36,918,536
2. Base Sept Membership Avg (2016+.4ss, 2017+.4ss, 2018+.4ss)/3	(from left) 3,670
3. 2018-19 Base Revenue Per Member (Ln 1 / Ln2)	(with cents) 10,059.55
4. 2019-20 Per Member Change (A+B+C)	175.00
A. Allowed Per-Member Change	175.00
B. Low Rev Incr (Enter DPI Adjustment)	0.00
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00
5. 2019-20 Maximum Revenue / Member (Ln 3 + Ln 4)	10,234.55
6. Current Membership Avg (2017+.4ss, 2018+.4ss, 2019+.4ss)/3	(from left) 3,658
7. 2019-20 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded) 37,437,984
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	37,437,984
B. Hold Harmless Non-Recurring Exemption	0
8. Total 2019-20 Recurring Exemptions (A+B+C+D+E)	(rounded) 1,055,414
A. Prior Year Carryover	0
B. Transfer of Service	1,055,414
C. Transfer of Territory/Other Reorg (if negative, include sign)	0
D. Federal Impact Aid Loss (2017-18 to 2018-19)	0
E. Recurring Referenda to Exceed (If 2019-20 is first year)	0
9. 2019-20 Limit with Recurring Exemptions (Ln 7 + Ln 8)	38,493,398
10. Total 2019-20 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)	1,336,171
A. Non-Recurring Referenda to Exceed 2019-20 Limit	0
B. Declining Enrollment Exemption for 2019-20 (from left)	122,815
C. Energy Efficiency Net Exemption for 2019-20 (see pg 4 for details)	552,823
D. Adjustment for Refunded or Rescinded Taxes, 2019-20	2,017
E. Prior Year Open Enrollment (uncounted pupil[s])	58,238
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0
G. Other Adjustments (Environmental Rem + Fund 39 Bal Transfer)	0
H. WPCP and RPCP Private School Voucher Aid Deduction	600,278
I. SNSP Private School Voucher Aid Deduction	0
11. 2019-20 Revenue Limit With All Exemptions (Ln 9 + Ln 10)	39,829,569
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)	29,606,068
A. 2019-20 October 15 Aid Certification → Cell is locked.	29,202,949
B. State Aid to High Poverty Districts (not all districts)	250,852
C. State Aid for Exempt Computers (Source 691)	64,898
D. State Aid for Exempt Personal Property (Source 691)	87,368
<b>REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.</b>	
<b>13. Allowable Limited Revenue:</b> (Line 11 - Line 12) (10, 38, 41 Levies)	<b>10,223,501</b>
<b>14. Total Limited Revenue To Be Used (A+B+C)</b>	<b>10,223,501</b>
<b>Entries Required Below:</b> Enter amnts needed by purpose and fund:	
A. Gen Operations: Fnd 10 Src 211	9,164,444 (Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	1,059,057 (to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0 (to Budget Rpt)
<b>15. Total Revenue from Other Levies (A+B+C+D)</b>	<b>6,649,322</b>
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	5,523,897
B. Community Services (Fund 80 Src 211)	1,123,000 (to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	2,425 (to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0 (to Budget Rpt)
<b>16. Total Fall, 2019 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)</b>	<b>16,872,823</b>
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate = 0.01154034
<b>Districts are responsible for the integrity of their revenue limit data &amp; computation. Data appearing here reflects information submitted to DPI and is unaudited.</b>	



WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

OCT 15 CERTIFICATION 19-20 GENERAL AID

USING 2018-19 AUDITED MEMBERSHIP, 2018-19 PI-1506-AC REPORTS,

2018 TIFOUT VALUE (CERT MAY 2019) & 2016 COMPUTER VALUE (CERT MAY 2017)

Menasha 3430

PART A: 2018-19 AUDITED MEMBERSHIP

	FTE
A1 3RD FRI SEPT 18 MEMBERSHIP* (include Youth Challenge)	3,683.00
A2 2ND FRI JAN 19 MEMBERSHIP* (include Youth Challenge)	3,670.00
A3 TOTAL (A1 + A2)	7,353.00
A4 AVERAGE (A3/2) (ROUNDED)	3,677.00
A5 SUMMER 18 FTE EQUIVALENT* (ROUNDED)	69.00
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.15
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.00
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER	48.00
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS NEW IN 2017-18	0.00
A6E INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS	0.00
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)	3,794.00

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

PART B: 2018-19 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC)

B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	46,428,824.98
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	10,571,199.45
B3 GENERAL STATE AID	10R 000000 620	-	28,306,091.00
B4 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)	=	7,551,534.53

PART C: 2018-19 NET COST OF GENERAL FUND (PI-1506-AC)

C1 TOTAL GF EXPENDITURES	10E 000000 000	+	46,671,415.93
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	-	4,441.54
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	46,666,974.39
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	7,551,534.53
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	39,115,439.86

PART D: 2018-19 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC)

D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	4,607,705.22
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3 PROPERTY TAXES	38R + 39R 210	-	4,542,425.00
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)	-	65,280.22
D7 TOTAL EXPENDITURES	38E + 39E 000	+	4,253,535.00
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)	=	4,188,254.78

PART E: 2018-19 SHARED COST (PI-1506-AC)

E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	43,303,694.64
E2 COSTS INDIGENT TRANSPORTATION AND/OR OTHER		-	0.00
E3 IMPACT AID NON-DEDUCTIBLE		-	0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		=	43,303,694.64

GUARANTEES FOR OCTOBER 15 AID CERT:	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,329,139	3,987,417	1,993,708
TERTIARY (G11)	621,416	1,864,248	932,124

2019-20 OCT 15 CERTIFICATION

PART E: 2018-19 SHARED COST - CONTINUED

E5 =	43,303,694.64
E6 PRIMARY COST CEILING PER MEMBER	1,000
E7 PRIMARY CEILING (A7 * E6)	3,794,000.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)	3,794,000.00
E9 SECONDARY COST CEILING PER MEMBER	9,782
E10 SECONDARY CEILING (A7 * E9)	37,112,908.00
E11 SECONDARY SHARED COST	33,318,908.00
((LESSER OF E5 OR E10) - E8)	
E12 TERTIARY SHARED COST	6,190,786.64
(GREATER OF (E5 - E8 - E11) OR 0)	
SHARED COST PER MEMBER =	\$11,414

PART F: EQUALIZED PROPERTY VALUE

F1 2018 TIFOUT VALUE (CERT MAY 19) + EXEMPT COMPUTER VALUE (CERT MAY 17)	1,397,674,547
VALUE PER MEMBER =	368,391

PART G: 2019-20 EQUAL AID BY TIER: USING 2018-19 PI-1506-AC DATA

G1 PRIMARY GUARANTEED VALUE PER MEMBER	1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)	7,322,420,000
G3 PRIMARY REQUIRED RATE (E8 / G2)	0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)	5,924,745,453
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	3,069,788.36
G6 SECONDARY GUARANTEED VALUE PER MEMB	1,329,139
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	5,042,753,366
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00660728
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	3,645,078,819
G10 SECONDARY EQUALIZATION AID (G8 * G9)	24,084,056.38
G11 TERTIARY GUARANTEED VALUE PER MEMB	621,416
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	2,357,652,304
G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00262583
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	959,977,757
G15 TERTIARY EQUALIZATION AID (G13 * G14)	2,520,738.39

PART H: 2019-20 OCTOBER 15 CERTIFICATION EQUALIZATION AID

H1 2019-20 EQUALIZATION AID OCT 15 CERT ELIGIBILITY (G5+G10+G15) NOT< 0	29,674,583.13
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 (Line H1 * -0.0159069119)	-472,031.00
H4A 2018-19 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID	401.00
H4B 2018-19 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)	-4.00
H5 PRIOR YEAR (2018-19) DATA ERROR ADJ/OR FEE PENALTY	0.00
H6 2019-20 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)	29,202,949

\*\*\* PART I: 2019-20 OCT 15 CERT - SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY \*\*\*

I1 2019-20 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 OCT 15 CERT AID ELIGIBILITY	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 CHAPTER 220 AID (Line I1 * -0.0159069119)	0.00
I2C 2018-19 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID	0.00
I3 2019-20 SPEC ADJ AID and/or CHAP 220-OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)	0.00

*I5 2019-20 OCT 15 CERTIFICATION GENERAL AID (H6+I3+I4)	29,202,949
---	------------

FOUND IN THE "BREAKDOWN OF LINE 1" TAB IN THIS EXCEL WORKBOOK.  
 N PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.



## HIGH POVERTY AID FOR 2019-20 and 2020-21 FISCAL YEARS

Based on 2018-19 Economically Disadvantaged Rate and 2018-19 Membership (as used for 2019-20 General Aid)

Per ss.121.136 and 121.90 (2), Wis. Stats., districts receive the same amount for both years of the biennium.

<u>LEA</u>		<u>Percent</u>		
<u>Code</u>	<u>School District Name</u>	<u>Economically</u>	<u>FY19 Membership</u>	<u>Aid Eligibility</u>
		<u>Disadvantaged</u>		
2289	GREEN BAY AREA	59.41%	22,321 \$	1,475,819
2863	LAFARGE	55.96%	255 \$	16,860
3311	MARINETTE	50.07%	2,204 \$	145,724
3360	MAUSTON	53.63%	1,440 \$	95,210
<b>3430</b>	<b>MENASHA</b>	<b>58.48%</b>	<b>3,794 \$</b>	<b>250,852</b>
3434	MENOMINEE INDIAN	91.97%	951 \$	62,878
3619	MILWAUKEE	82.87%	75,905 \$	5,018,688
3689	MONTELLO	51.35%	726 \$	48,002
3871	NECEDAH AREA	56.08%	745 \$	49,258
3948	NEW LISBON	50.23%	608 \$	40,200
2016	NORTH CRAWFORD	67.11%	489 \$	32,332
3990	NORWALK-ONTARIO-WILTON	62.01%	655 \$	43,307
4330	PHELPS	59.09%	137 \$	9,058
4851	RICHLAND	60.59%	1,442 \$	95,342
3850	RIVERDALE	52.81%	730 \$	48,266
5264	SHAWANO	52.68%	2,528 \$	167,146
5271	SHEBOYGAN AREA	57.09%	10,427 \$	689,412
4522	SOUTH SHORE	51.41%	210 \$	13,885
5460	SPARTA AREA	49.88%	3,180 \$	210,255
5670	SURING	61.11%	402 \$	26,579
5740	TIGERTON	59.09%	254 \$	16,794
4375	TRI-COUNTY AREA	67.43%	635 \$	41,985
5817	TWIN LAKES #4	55.38%	465 \$	30,745
238	UNITY	56.99%	1,090 \$	72,069
5992	WABENO AREA	60.47%	402 \$	26,579
6022	WALWORTH J1	52.18%	459 \$	30,348
6230	WAUSAUKEE	52.39%	445 \$	29,422
6237	WAUTOMA AREA	58.08%	1,401 \$	92,631
6251	WAUZEKA-STEUBEN	62.41%	282 \$	18,645
6293	WEBSTER	58.78%	658 \$	43,506
6335	WESTFIELD	53.06%	1,164 \$	76,961
6440	WHITE LAKE	71.03%	146 \$	9,653
6678	WISCONSIN DELLS	55.96%	1,829 \$	120,930
<b>Statewide District Totals</b>			<b>254,545 \$</b>	<b>16,830,000</b>

High Poverty Aid Appropriation	\$	16,830,000
High Poverty Aid Per Pupil	\$	66.12

### Student Head & Membership Count Comparison

(Data based on 3rd Friday in September Student Count Reports)

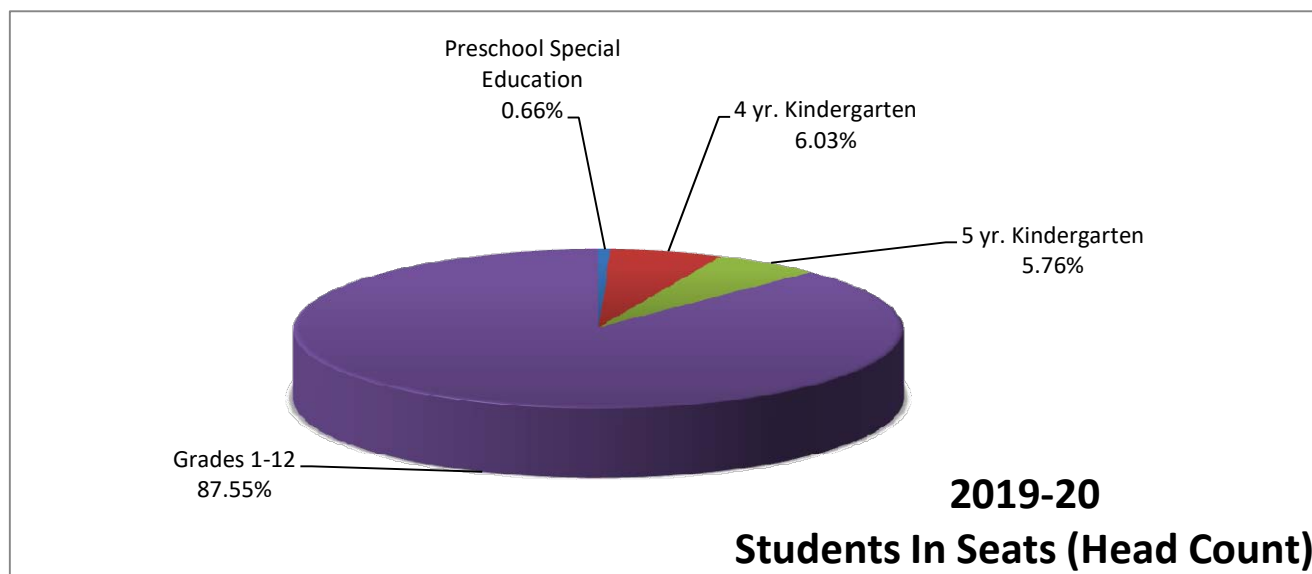
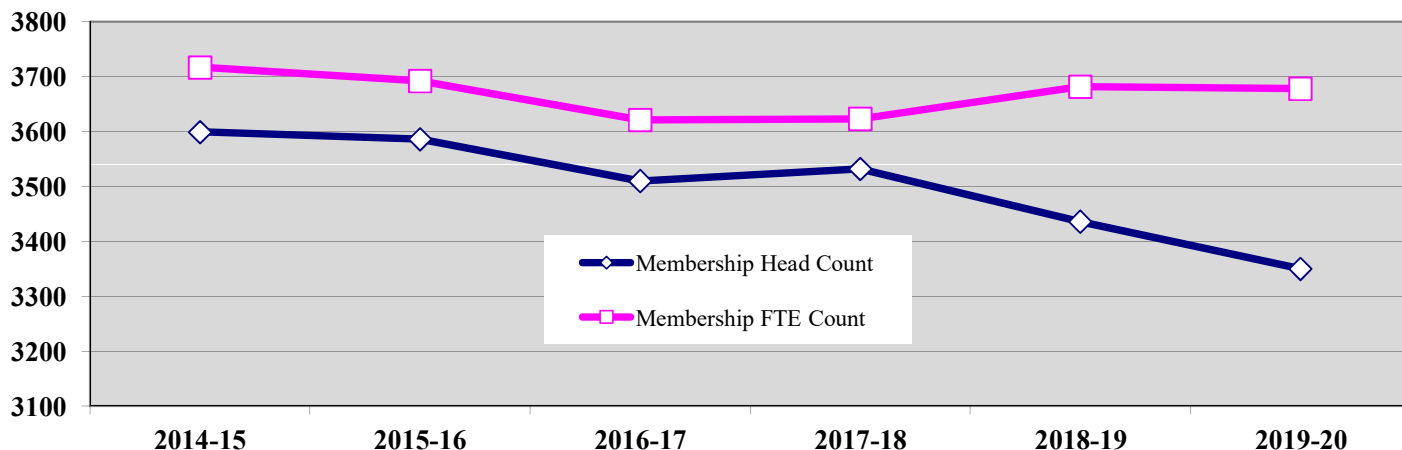
Membership Head Count	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	Change	(%) Change
Preschool Special Education	13	8	19	12	22	22	-	0.0%
4 yr. Kindergarten	241	243	220	227	179	202	23	12.8%
5 yr. Kindergarten	314	267	247	248	255	193	(62)	-24.3%
Grades 1-12	3031	3068	3024	3045	2980	2933	(47)	-1.6%
<b>Total</b>	<b>3599</b>	<b>3586</b>	<b>3510</b>	<b>3532</b>	<b>3436</b>	<b>3350</b>	<b>(86)</b>	<b>-2.5%</b>

\* **Student Head Count** includes all students physically attending MJSD; does not include adjustments for open enrollment resident v. non-resident students; includes only those students filling "seats" in the district. This count is used primarily for staffing plan purposes.

### Membership FTE Count

Preschool Special Education	7	4	10	6	12	22	11	91.3%
4 yr. Kindergarten	156	123	141	147	121	217	96	79.0%
5 yr. Kindergarten	331	292	259	270	299	211	(88)	-29.4%
Grades 1-12	3223	3273	3211	3200	3250	3228	(22)	-0.7%
<b>Total</b>	<b>3717</b>	<b>3692</b>	<b>3621</b>	<b>3623</b>	<b>3682</b>	<b>3678</b>	<b>(4)</b>	<b>-0.1%</b>

\* **Membership (FTE) Count** includes student head counts with adjustments (-) non-resident open enrollment/In (+) resident open enrollment/Out student calculated on a full-time equivalent (FTE) basis. This count is used to determine revenue limits & general state aid. This count also includes Youth Challenge Academent Resident Students for revenue limit purposes.

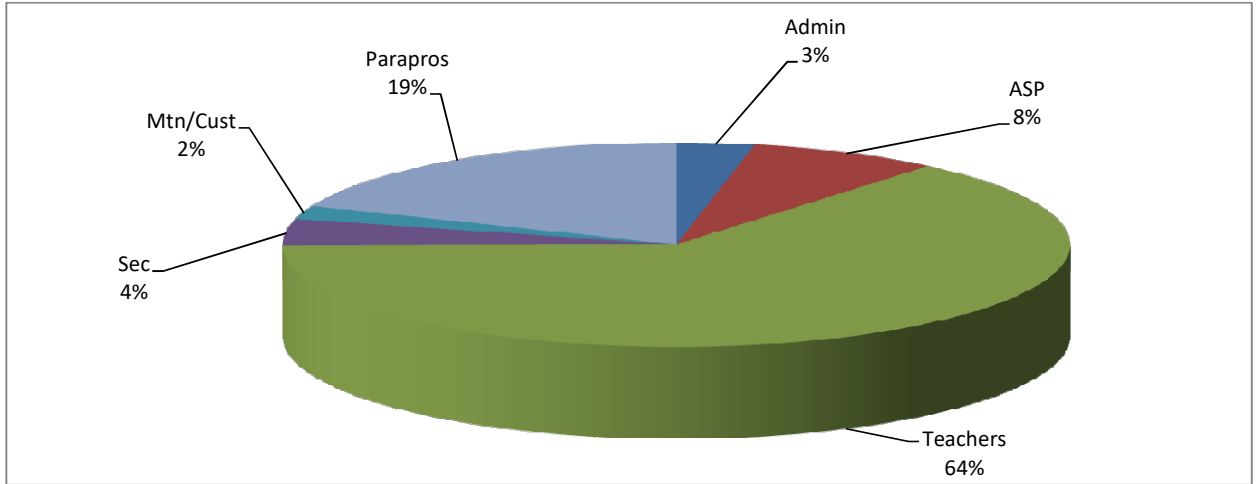


**District Instructional & Support Staff**

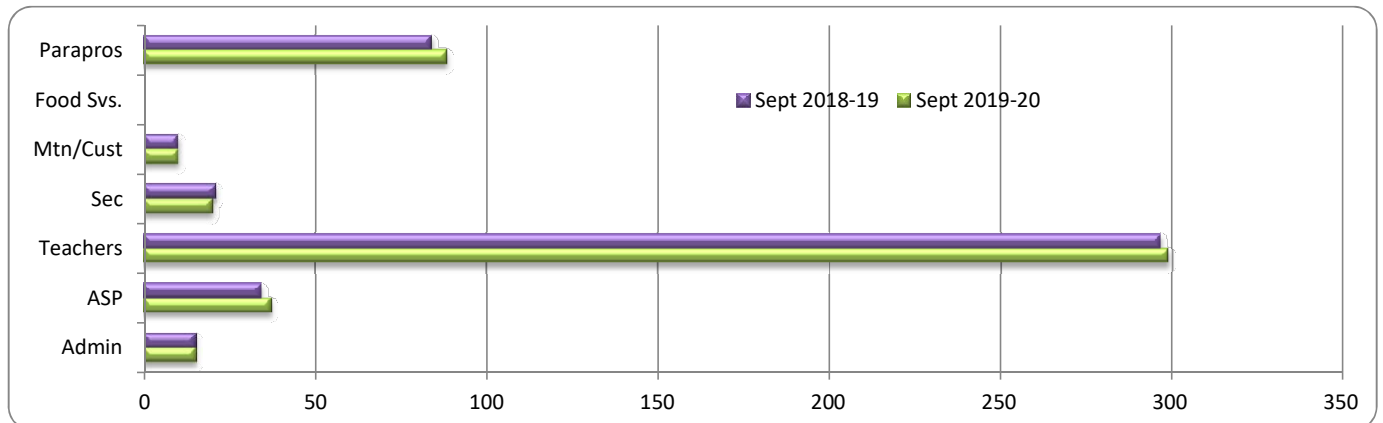
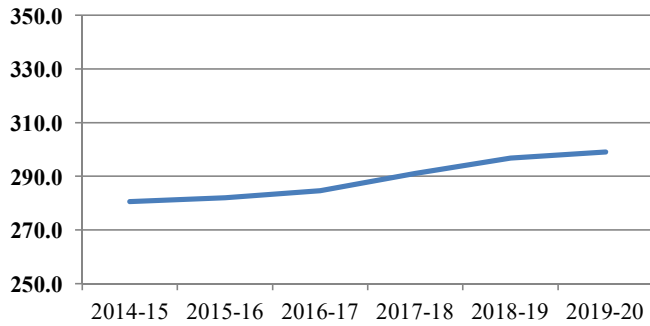
	Sept 2014-15	Sept 2015-16	Sept 2016-17	Sept 2017-18	Sept 2018-19	Sept 2019-20	Change	% of Prior Yr.
Administrators	15.00	15.00	15.00	15.00	15.00	15.00	-	0.0%
Admn. Support Personnel	22.50	23.60	25.50	26.80	34.00	36.88 *	2.88	8.5%
Teachers	280.60	281.98	284.60	291.00	296.75	299.10	2.35	0.8%
Secretaries	19.84	19.84	20.50	20.50	20.80	19.80	(1.00)	-4.8%
Maintenance/Custodial	10.00	10.00	10.00	10.00	10.00	10.00	-	0.0%
Food Service (Dist.)	-	-	-	-	-	-	-	0.0%
Paraprofessionals	62.85	59.05	66.16	74.13	83.97	88.44	4.47	5.3%
<b>Total FTEs</b>	<b>410.7900</b>	<b>409.4725</b>	<b>421.7563</b>	<b>437.4300</b>	<b>460.5200</b>	<b>469.2150</b>	<b>8.6950</b>	<b>1.9%</b>

The table and charts below compare the the complement of staff of the prior year and the proposed school year to be employed by the district. Not included in the table are before school, after school and noon lunch supervisors, substitutes, etc.

\* CLC site coordinators not previously recorded are categorized as Admin Support Personnel beginning with the 2018-19 FY.



**Teacher FTEs**



## SECTION II

---

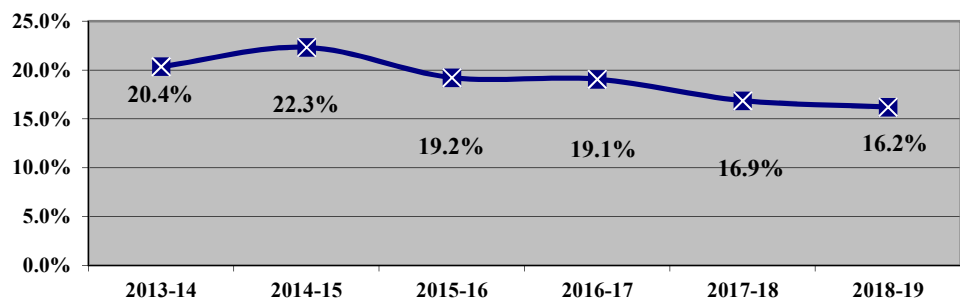
# BUDGET SUMMARY REVIEW BY FUND

**Budget Comparison - General Fund 10 (Balance Sheet Accounts)**

Balance sheet accounts are the asset, liability, and equity (fund balance) accounts used to determine the district's financial position.

	<b>Actual 2013-14</b>	<b>Actual 2014-15</b>	<b>Actual 2015-16</b>	<b>Actual 2016-17</b>	<b>Actual 2017-18</b>	<b>Actual 2018-19</b>
<b>Assets:</b>						
Cash & Investments	7,348,960	9,025,089	6,848,047	7,501,961	6,302,822	5,727,463
Taxes Receivable	2,659,897	2,803,077	2,528,355	3,248,764	3,328,715	3,605,137
Accounts Receivable	3,663	1,201	28,415	787	23,511	6,990
Due From Other Funds	1,306,981	1,538,018	520,368	77,021	872,701	1,044,647
Due From Other Government	1,193,342	823,135	1,622,157	1,491,586	1,455,441	1,033,947
Inventory	1,132	1,132	1,132	0	0	0
Prepaid Expenses	0	0	0	141,670	137,620	28,936
<b>Total Assets</b>	<b>12,513,976</b>	<b>14,191,652</b>	<b>11,548,474</b>	<b>12,461,788</b>	<b>12,120,810</b>	<b>11,447,119</b>
<b>Liabilities:</b>						
Accounts Payable	1	171,348	36,511	1,340,581	263,958	130,083
Withholdings & Fringes	2,439,621	2,964,711	1,137,163	928,657	497,410	613,703
Accrued Payroll Payable	1,487,441	1,792,602	1,859,485	1,874,132	2,005,824	2,032,779
Unused Vested Benefits		0	0	0	0	0
Due To Other Funds		0	0	0	988,271	580,874
Claims Payable		0	0	0	0	0
Other Deferred Revenue		0	0	33,505	33,076	0
<b>Total Liabilities</b>	<b>3,927,063</b>	<b>4,928,662</b>	<b>3,033,159</b>	<b>4,176,874</b>	<b>3,788,539</b>	<b>3,357,439</b>
Total Beginning Fund Balance:	9,264,119	8,586,913	9,262,991	8,515,315	8,284,915	8,332,271
<b>Total Ending Fund Balance:</b>	<b>8,586,913</b>	<b>9,262,991</b>	<b>8,515,315</b>	<b>8,284,915</b>	<b>8,332,271</b>	<b>8,089,680</b>
(\$ ) Change from Prior Year:	<b>(677,206)</b>	<b>676,078</b>	<b>(747,676)</b>	<b>(230,400)</b>	<b>47,357</b>	<b>(242,591)</b>
(%) Change from Prior Year:	-7.31%	7.87%	-8.07%	-2.71%	0.57%	-2.91%
(%) of Expenditures:	<b>20.4%</b>	<b>22.3%</b>	<b>19.2%</b>	<b>19.1%</b>	<b>16.9%</b>	<b>16.2%</b>
<b>Education Fund Expenditures (Net of Interfund Transfers):</b>						
	<b>42,192,648</b>	<b>41,480,364</b>	<b>44,287,769</b>	<b>43,468,732</b>	<b>49,416,197</b>	<b>49,911,606</b>

Fund Balance as (%) of Fd 10 & 27 Expenditures





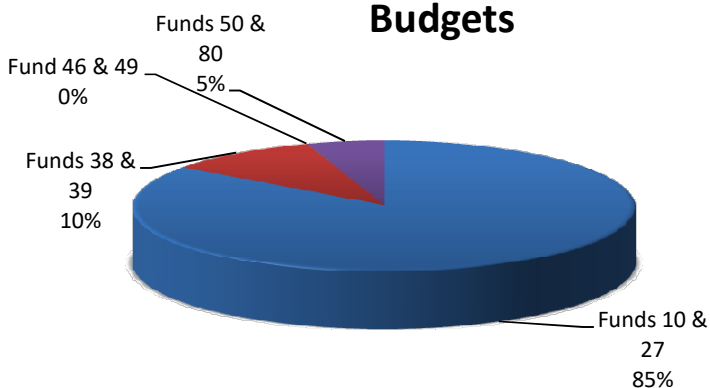
**REVENUE and EXPENDITURE SUMMARY**

Comparison of All Funds

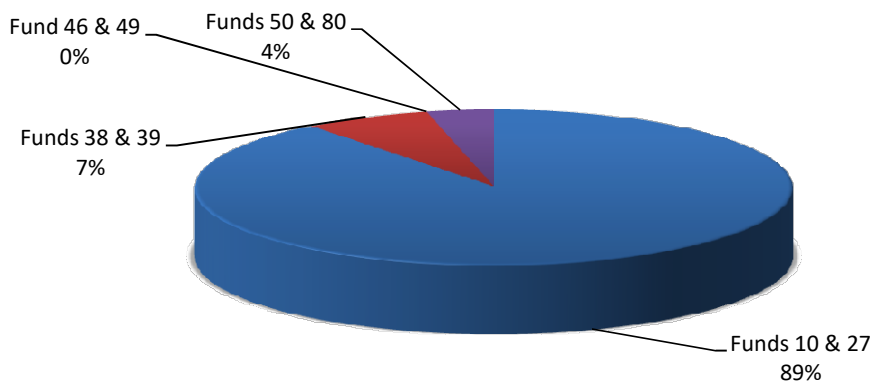
<u>Expenditures</u>	<u>Actual 2017-18</u>	<u>Actual 2018-19</u>	<u>Budget 2018-19</u>	<u>Budget 2019-20</u>	<u>Budget (\$) Change</u>	<u>Budget (%) Change</u>
10 General Fund	43,468,732	46,671,416	44,872,124	47,156,363	2,284,239	5.1%
27 Special Projects Fund	8,207,823	9,275,639	8,657,486	10,412,237	1,754,751	20.3%
30 Debt Services Fund (38 & 39)	4,558,105	4,253,535	4,241,354	6,650,167	2,408,813	56.8%
46 Capital Projects Fund	0	0	0	0	0	0.0%
49 <i>Other Capital Projects Fund</i>	3,618,308	0	889,638	0	(889,638)	-100.0%
50 Food Service Fund	2,081,938	2,208,663	2,247,350	2,186,000	(61,350)	-2.7%
80 Community Services Fund	877,238	1,049,031	960,417	1,437,055	476,638	49.6%
99 Package/Cooperative Program Fund	0	0	0	0	0	0.0%
<b>Total All Funds</b>	<b>59,193,836</b>	<b>63,458,284</b>	<b>60,978,731</b>	<b>67,841,823 *</b>	<b>6,863,092</b>	<b>11.3%</b>
	(\$) Change from Prior Year	4,264,448		6,863,092 *		
	(%) Change from Prior Year	7.20%		11.25% *		

\* Does not include  
Fund 49 Capital Projects

**DISTRIBUTION BY FUND  
2019-20 Proposed Expenditure  
Budgets**



**DISTRIBUTION BY FUND  
2018-19 (Prior Year) Expenditure Budgets**



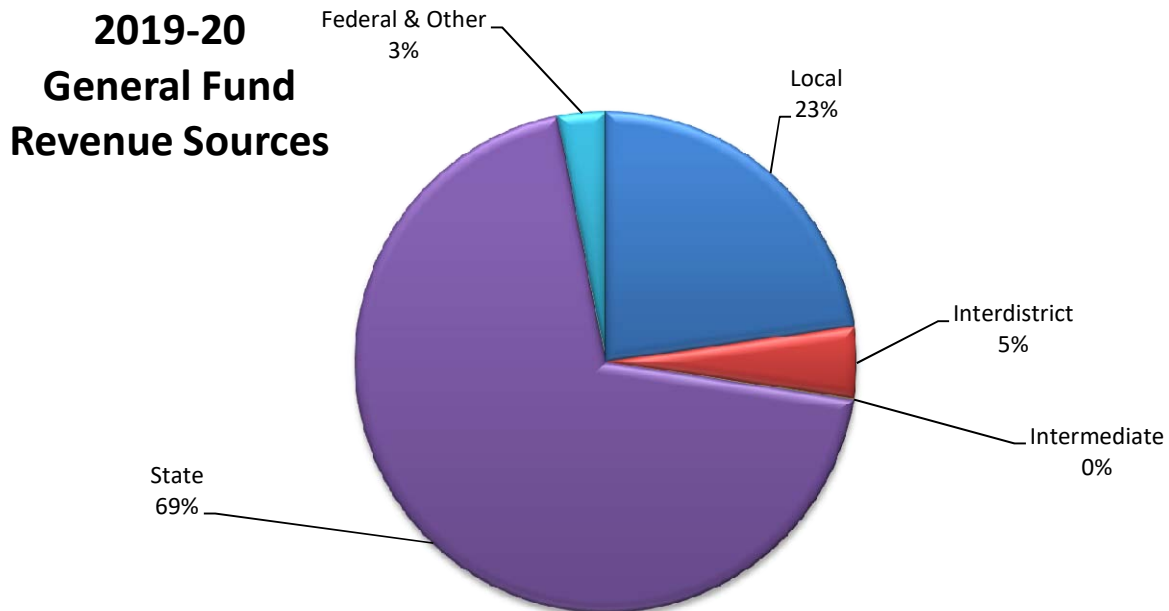
**Budget Comparison - General Fund 10 (Revenues)**

The Source Dimension (revenues) is used to classify revenues and other fund sources by their origins.

	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20	Budget Dollar Change	Budget Percent Change
<b>REVENUE FROM LOCAL SOURCES</b>						
<i>This includes such things as property taxes, interfund payments, payments for services, food sales, non-capital sales, school activity income, investment income, and other local revenues.</i>						
211 Current Property Tax	10,287,756	10,283,983	10,283,983	9,106,205	(1,177,778)	-11.45%
212 Prior Property Tax	0	0	0	2,425	2,425	0.00%
213 Mobile Home Tax	128,820	102,487	97,500	97,500	0	0.00%
219 Other Tax	0	0	0	681,345	681,345	0.00%
240 Payment for Services	0	0	0	0	0	0.00%
260 Sales Non-Capital	4,321	1,430	3,000	1,500	(1,500)	-50.00%
270 School Activities	37,034	27,797	42,000	30,000	(12,000)	-28.57%
280 Investment Revenue	58,464	115,641	40,500	40,100	(400)	-0.99%
290 Other Local Revenue	1,979,403	534,358	536,188	828,838	292,650	54.58%
<b>Total</b>	12,495,798	11,065,698	11,003,171	10,787,913	(215,258)	-1.96%
<b>INTERDISTRICT PAYMENTS WITHIN WISCONSIN</b>						
<i>This source category includes payments received from other Wisconsin school districts for such things as transit of state aids related to EEN tuition agreements, payments for services, and payments for open enrollment in lieu of state aid.</i>						
316 Transit of State Aids	0	0	0	0	0	0.00%
340 Payment for Services	2,264,300	1,904,303	1,822,817	2,177,199	354,382	19.44%
<b>Total</b>	2,264,300	1,904,303	1,822,817	2,177,199	354,382	19.44%
<b>REVENUE FROM INTERMEDIATE SOURCES</b>						
<i>This source category includes payments received from CESAs or counties in the form of transit of state &amp; federal aids, payments in lieu of taxes, payment for services, and other intermediate sources.</i>						
515 Transit of State Aid	0	0	0	3,308	3,308	0.00%
517 Transit of Federal Aid	27,396	29,881	27,164	26,904	(260)	-0.96%
540 Paymt for Services (CESA)	0	0	0	0	0	0.00%
<b>Total</b>	27,396	29,881	27,164	30,212	3,048	11.22%
<b>REVENUE FROM STATE SOURCES</b>						
<i>This source describes money received from the State of Wisconsin. It includes categorical aids such as Handicapped, Transportation, Library, and Driver Education aids, that are intended to promote, encourage, or reimburse a specific objective. It includes state aid payments out of general revenues which involves various forms of general aid paid by the state in lieu of taxes on property which the state guarantees as a minimum available tax base to each district. It also includes payments made by the state for privately owned property removed from the tax rolls by state action.</i>						
612 Transportation Aid	46,055	52,169	46,000	52,169	6,169	13.41%
613 Library Aid	142,135	141,603	145,000	140,000	(5,000)	-3.45%
618 Bilingual/Bicultural Aid	201,793	252,532	220,000	225,000	5,000	2.27%
619 Other State Categorical Aid	0	74,890	0	12,218	12,218	0.00%
621 Equalization Aid	27,542,916	28,008,781	27,994,390	29,202,949	1,208,559	4.32%
628 High Poverty Aid	297,310	297,310	297,310	250,852	(46,458)	-15.63%
630 Special Projects Aid	39,589	63,606	39,493	108,328	68,835	174.30%
640 Payment for Services	0	0	0	0	0	0.00%
660 State/Local Govt	2,573	1,443	1,000	1,000	0	0.00%
650 SAGE	0	0	0	0	0	0.00%
690 Other Revenue from State	1,720,715	2,923,489	2,519,831	2,966,018	446,187	17.71%
<b>Total</b>	29,993,086	31,815,822	31,263,024	32,958,534	1,695,510	5.42%



	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20	Dollar Change	Percent Change
<b>REVENUE FROM FEDERAL SOURCES</b>						
<i>This category includes funds received by a school district directly from the United States government or routed through the state.</i>						
730 Special Project Grants	400,117	322,352	390,171	364,695	(25,476)	-6.53%
751 ESEA Title I Grant	935,906	811,588	859,942	815,610	(44,332)	-5.16%
752 ESEA Title V Grant	0	0	0	0	0	0.00%
780 Other Federal Aid	164,568	286,299	100,000	150,000	50,000	50.00%
790 Other Federal Revenue	0	0	0	0	0	0.00%
<b>Total</b>	<b>1,500,590</b>	<b>1,420,239</b>	<b>1,350,113</b>	<b>1,330,305</b>	<b>(19,808)</b>	<b>-1.47%</b>
<b>OTHER FINANCING SOURCES</b>						
<i>Nonrecurring sources of funds. These accounts are classified separately from revenues.</i>						
800 Other Financing Sources	0	0	0	0	0	0.00%
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>OTHER REVENUES</b>						
<i>Revenues that can not be classified in any other source.</i>						
960 Insurance Refunds/Dividends	0	20,199	20,199	19,437	(762)	-3.77%
970 Refund of Disbursement	89,779	157,118	100,000	100,000	0	0.00%
990 Miscellaneous	1,430	15,266	0	15,000	15,000	0.00%
<b>Total</b>	<b>91,209</b>	<b>192,583</b>	<b>120,199</b>	<b>134,437</b>	<b>14,238</b>	<b>11.85%</b>
<b>TOTAL REVENUES</b>	<b>46,372,378</b>	<b>46,428,525</b>	<b>45,586,488</b>	<b>47,418,600</b>	<b>1,832,112</b>	<b>4.02%</b>
(\$) Change from Prior Year:		56,146				
(%) Change from Prior Year:		0.12%				



**Budget Comparison - General Fund 10 (Expenditures)**

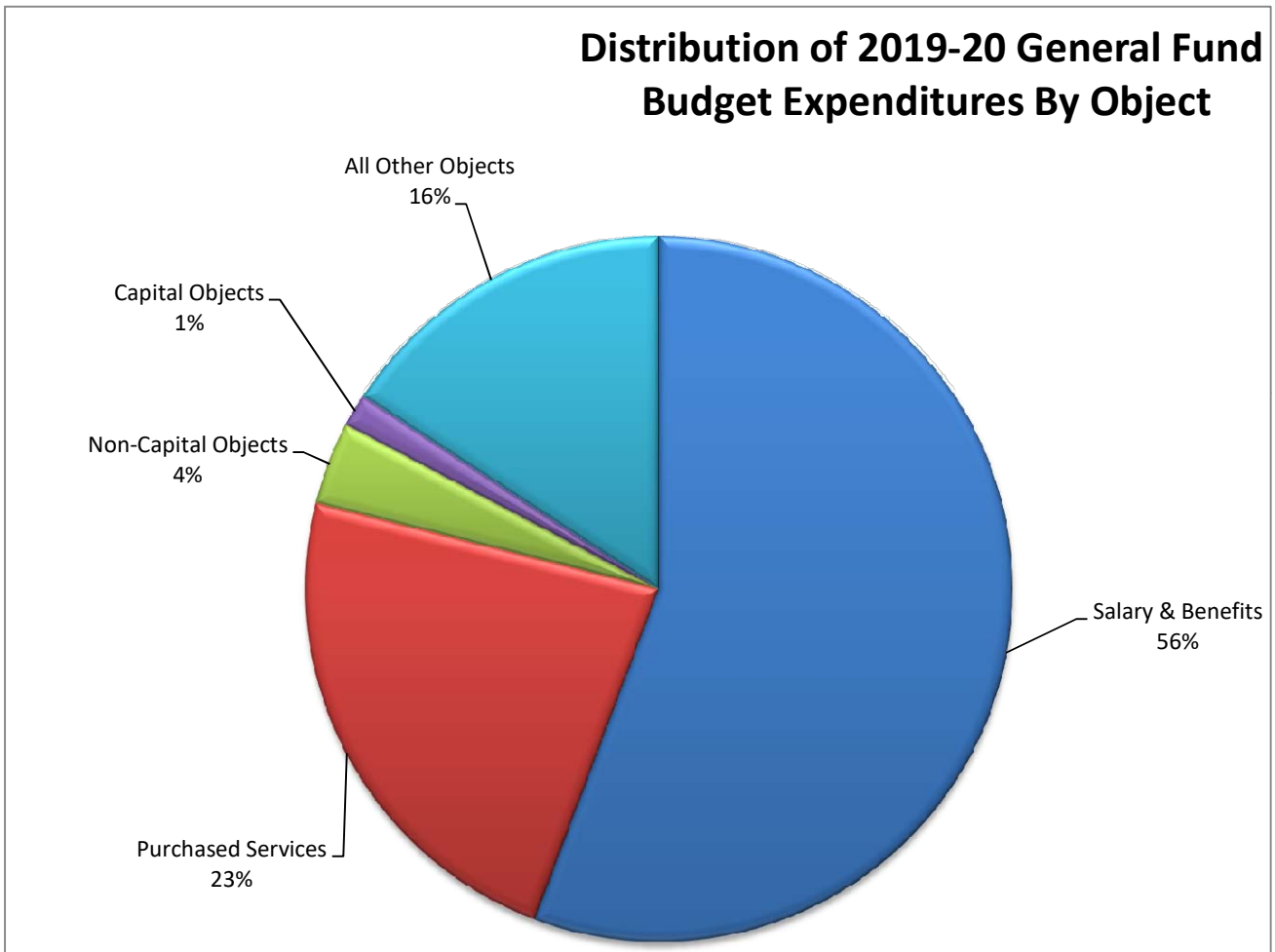
The General Fund is used to account for district financial activities for current operations, except those which are required to be accounted for in separate funds. There are no subfunds in the general fund.

The **Object Dimension** is the service or commodity used in accomplishing a function or activity. The objects listed separately identifies **what** was purchased.

	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20	Budget Dollar Change	Budget Percent Change
<b>SALARIES</b>	17,568,260	17,800,024	17,588,201	18,179,430	591,229	3.36%
<i>Salaries are gross amounts (i.e., before deductions) paid to employees who are actually on the district payroll for services rendered to the district.</i>						
<b>EMPLOYEE BENEFITS</b>	7,695,042	7,639,659	6,840,315	8,095,551	1,255,236	18.35%
<i>Employee benefits are amounts paid by the district on behalf of employees over and above gross salaries, and often as a percentage of salaries. Such payments may be required by law or by contract.</i>						
<b>PURCHASED SERVICES</b>						
<i>Purchased services include amounts paid for personal services rendered by personnel who are not on the payroll of the district and other services which the district may obtain from private or public agencies. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. The purchase price usually includes, without itemization, the salary and benefits paid to any persons involved, the cost of the objects (whether non-capital or capital) used or furnished, and the cost of transporting or furnishing the goods and services.</i>						
310 Personal Services	816,856	668,712	781,945	701,114	(80,831)	-10.34%
320 Property Services	5,068,204	4,191,969	4,242,500	2,426,148	(1,816,352)	-42.81%
330 Utilities	726,916	756,156	741,290	782,776	41,486	5.60%
340 Transportation	986,994	1,089,939	1,119,335	1,235,630	116,295	10.39%
350 Communications	67,309	96,897	87,525	103,665	16,140	18.44%
360 Data Processing	41,597	50,274	41,500	189,850	148,350	357.47%
370 Educational Services	82,894	82,184	84,000	84,000	0	0.00%
380 Intergovernmental Transfers	4,494,678	5,420,667	5,142,982	5,416,700	273,718	5.32%
<b>Total Purchased Services</b>	12,285,448	12,356,798	12,241,077	10,939,883	(1,301,194)	-10.63%
<b>NON-CAPITAL OBJECTS</b>						
<i>Non-capital objects include items of an expendable nature that are consumed, worn out, or deteriorated by use (supplies); lose their identity through fabrication or incorporation into different or more complex units or substances (materials); have the characteristics of equipment but are not expensive enough to capitalize (non-capital equipment); and have the characteristics of non-capital equipment but also serve a communicative function (media).</i>						
410 Supplies & Materials	644,037	632,572	926,462	936,800	10,338	1.12%
420 Non-Capital Equipment	13,905	53,202	17,300	17,800	500	2.89%
430 Media	172,869	152,827	222,630	201,479	(21,151)	-9.50%
440 Non-Capital Objects	246,967	187,541	69,800	95,983	26,183	37.51%
460 Equipment Components	23,108	4,694	24,000	0	(24,000)	-100.00%
470 Textbooks	284,274	326,514	267,409	354,239	86,830	32.47%
480 Non-Instructional Software	86,045	231,561	26,579	182,070	155,491	585.01%
490 Other Non-Capital Items	0	2,459	2,550	0	(2,550)	-100.00%
<b>Total Non-Capital Objects</b>	1,471,205	1,591,371	1,556,730	1,788,371	231,641	14.88%

	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20	Budget Dollar Change	Budget Percent Change
<b>CAPITAL OBJECTS</b>						
<i>Capital objects include items of a permanent or enduring nature which are sufficiently expensive to warrant capitalization (ie., counting the value of the object as possessed wealth), which are of value for a period longer than the fiscal year in which they were acquired and/or paid for, and which are usually easier and cheaper to repair than to replace.</i>						
510 Sites	0	0	0	0	0	0.00%
520 Site Components	0	0	0	0	0	0.00%
530 Buildings	144,288	0	0	0	0	0.00%
540 Building Components	0	0	0	0	0	0.00%
550 Equip./Vehicle Additions	110,815	177,370	28,999	582,650	553,651	1909.21%
560 Equip./Vehicle Replace	655,196	645,625	529,700	13,750	(515,950)	-97.40%
570 Equip./Vehicle Rentals	250,632	0	161,144	0	(161,144)	-100.00%
580 Technology Software	0	79,670	95,000	107,900	12,900	13.58%
<b>Total Capital Objects</b>	<b>1,160,931</b>	<b>902,665</b>	<b>814,843</b>	<b>704,300</b>	<b>(110,543)</b>	<b>-13.57%</b>
<b>DEBT RETIREMENT</b>						
<i>Debt retirement includes : (1) amounts paid as interest for the use of property as it is being capitalized; (2) amounts paid as principal (to reduce indebtedness) and interest for the use of the borrowed money; and (3) incidental payments connected with the foregoing.</i>						
670 Principal/Capital Lease	0	0	0	0	0	0.00%
680 Interest Operating Debt	55	0	0	0	0	0.00%
690 Paying Agent Fees	0	0	0	0	0	0.00%
<b>Total S.T. Debt Retirement</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
<b>INSURANCE &amp; JUDGMENTS</b>						
<i>Several items are included in this category: (1) amounts paid for insurance and fidelity bonds to protect school board members and district employees in their capacity as district officials against lost due to accident or neglect; (2) amounts paid for insurance covering district property; (3) expenditures for worker's compensation and payments to the Department of Workforce Development for unemployment claims paid by DWD to former district employees; and (4) judgments against the district that might have been covered by insurance.</i>						
710 Property & Casualty Ins.	269,053	265,003	342,628	316,070	(26,558)	-7.75%
720 Judgments	0	5,000	0	5,000	5,000	0.00%
730 Unemployment Compensation	5,594	5,129	8,000	8,000	0	0.00%
790 Other Insurance & Judgments	0	0	0	0	0	0.00%
<b>Total Insurance &amp; Judgments</b>	<b>274,647</b>	<b>275,132</b>	<b>350,628</b>	<b>329,070</b>	<b>(21,558)</b>	<b>-6.15%</b>
<b>OPERATING TRANSFERS-OUT</b>	<b>5,779,205</b>	<b>6,033,058</b>	<b>6,063,519</b>	<b>6,954,444</b>	<b>890,925</b>	<b>14.69%</b>
<b>OTHER OBJECTS</b>	<b>90,228</b>	<b>72,709</b>	<b>228,159</b>	<b>165,314</b>	<b>(62,845)</b>	<b>-27.54%</b>
<i>This category includes such things as taxes, dues and fees, reorganization settlements, adjustments, and miscellaneous objects.</i>						
<b>TOTAL EXPENDITURES</b>	<b>46,325,021</b>	<b>46,671,416</b>	<b>45,683,472</b>	<b>47,156,363</b>	<b>1,472,891</b>	<b>3.22%</b>
(\$) Change from Prior Year:	4,993,683	3,202,685	811,348	1,472,891		
(%) Change from Prior Year:	12.08%	7.37%	1.81%	3.22%		

	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20	Budget Dollar Change	Budget Percent Change
<b><i>Expenditure Summary By Object</i></b>						
Salary & Benefits	25,263,302	25,439,683	24,428,516	26,274,981	1,846,465	7.56%
Purchased Services	12,285,448	12,356,798	12,241,077	10,939,883	(1,301,194)	-10.63%
Non-Capital Objects	1,471,205	1,591,371	1,556,730	1,788,371	231,641	14.88%
Capital Objects	1,160,931	902,665	814,843	704,300	(110,543)	-13.57%
All Other Objects	6,144,135	6,380,899	6,642,306	7,448,828	806,522	12.14%
					0	0.00%
	<b>46,325,021</b>	<b>46,671,416</b>	<b>45,683,472</b>	<b>47,156,363</b>	<b>1,472,891</b>	<b>3.22%</b>



**Budget Comparison - Special Education Fund 27**

*This fund was established beginning with the 1998-99 fiscal year to record all special curriculum revenues and expenditures previously recorded in the General Fund (10) including all function 150000 as required by DPI. It is used to account for special education and related services that are funded wholly or in part with state or federal special education aid. No fund balance or deficit can exist in this fund.*

	<b>Actual 2017-18</b>	<b>Actual 2018-19</b>	<b>Budget 2018-19</b>	<b>Budget 2019-20</b>	<b>Budget Dollar Change</b>	<b>Budget Percent Change</b>
<b>REVENUES</b>						
100 Interfund Transfer-Fund 10	5,774,205	6,028,058	6,000,442	6,833,290	832,848	13.88%
300 Interdistrict Payment	174,783	183,751	120,000	240,000	120,000	100.00%
500 Intermediate Sources	10,284	17,406	10,000	10,000	0	0.00%
600 State Revenue	1,892,628	1,971,375	2,050,271	2,069,704	19,433	0.95%
700 Federal Revenue	1,018,481	1,072,658	1,070,521	1,259,243	188,722	17.63%
900 Other Revenue	0	0	0	0	0	0.00%
<b>000 Total Revenue</b>	<b>8,870,381</b>	<b>9,273,249</b>	<b>9,251,234</b>	<b>10,412,237</b>	<b>1,161,003</b>	<b>12.55%</b>
(\$) Change from Prior Year:	662,558	858,032	593,748	1,161,003		
(%) Change from Prior Year:	8.07%	10.20%	6.86%	12.55%		

**EXPENDITURES**

*A special curriculum consists of courses and other provisions which are different from or in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel. A subdivision of this subfunction is used to record transactions associated with special educational provisions made for the special type of pupil indicated. Special curriculum provides for special needs of children who are gifted and talented and children who are limited as a result of physical, social, cultural, mental, or emotional conditions.*

100 Salaries	5,704,219	6,075,769	5,984,303	6,505,457	521,154	8.71%
200 Employee Benefits	2,319,704	2,309,474	2,449,644	2,415,097	(34,547)	-1.41%
310 Personal Services	74,921	48,221	42,500	30,021	(12,479)	-29.36%
320 Property Services	2,735	1,700	7,000	8,200	1,200	17.14%
340 Transportation	262,556	342,096	293,600	398,225	104,625	35.64%
350 Communications	5,325	5,352	6,000	6,100	100	1.67%
360 Data Processing	1,865	59	0	20,000	20,000	100.00%
370 Private Tuition	200,338	179,118	156,000	0	(156,000)	-100.00%
380 Intergovernmental Transfers	170,938	191,593	162,500	189,100	26,600	16.37%
410 Supplies & Materials	48,334	65,355	65,165	88,045	22,880	35.11%
430 Instructional Software	14,959	7,878	15,000	1,185	(13,815)	-92.10%
440 Non-Capital Equipment	27,870	21,275	31,400	3,183	(28,217)	-89.86%
470 Textbooks	16,336	0	6,200	7,491	1,291	20.82%
480 Non-Instr Software	15,752	16,165	25,300	7,000	(18,300)	-72.33%
500 Capital Equipment	2,212	5,760	3,200	0	(3,200)	-100.00%
700 Insurance and Judgements	0	525	0	0	0	0.00%
900 Other Objects	2,317	2,910	3,425	733,133	729,708	21305.34%
<b>000 Total Expenditures</b>	<b>8,870,381</b>	<b>9,273,249</b>	<b>9,251,237</b>	<b>10,412,237</b>	<b>1,161,000</b>	<b>12.55%</b>
(\$) Change from Prior Year:	89,239	402,867	593,751	1,161,000		
(%) Change from Prior Year:	1.02%	4.54%	6.86%	12.55%		

**Budget Comparison - Non-Referendum Debt Service Fund 38**

*This fund is used to account for transactions for the repayment of debt issues that were either: not 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.*

*Transactions shown in this fund reflect the debt service payments from the December 19, 2002 refinancing of the District's unfunded prior service liability with the Wisconsin Retirement System.*

	<b>Actual 2017-18</b>	<b>Actual 2018-19</b>	<b>Budget 2018-19</b>	<b>Budget 2019-20</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b><u>FUND BALANCE</u></b>						
Beginning Fund Balance:	159,283	203,768	203,768	248,253		
Ending Fund Balance:	203,768	255,266	79,193	413,298		
(\$) Change from Prior Year:	44,485	51,498	(124,576)	165,045		
(%) Change from Prior Year:	27.93%	25.27%	-61.14%	66.48%		
<b><u>REVENUES</u></b>						
110 Interfund Transfer-Fd 10	0	0	0	116,154	116,154	100.00%
211 Property Taxes	1,368,169	1,336,425	1,222,925	1,059,057	(163,868)	-13.40%
280 Interest on Investment	96	0	100	50	(50)	-50.00%
800 Other Financing Sources	0	0	0	0	0	0.00%
900 Debt Prem/Accrued Int	55,488	62,673	0	55,816	55,816	100.00%
<b>000 Total Revenues</b>	<b>1,423,754</b>	<b>1,399,098</b>	<b>1,223,025</b>	<b>1,231,077</b>	<b>8,052</b>	<b>0.66%</b>
(\$) Change from Prior Year:	131,897	(24,656)	(203,221)	8,052		
(%) Change from Prior Year:	10.21%	-1.73%	-14.25%	0.66%		
<b><u>EXPENDITURES</u></b>						
673 L.T. Loan-Principal	170,000	170,000	170,000	170,000	0	0.00%
674 STF Loan-Principal	112,500	112,500	112,500	112,500	0	0.00%
675 L.T. Bonds-Principal	725,000	720,000	720,000	465,000	(255,000)	-35.42%
670 Total	1,007,500	1,002,500	1,002,500	747,500	(255,000)	-25.44%
683 L.T. Loan-Interest	73,938	73,938	73,938	73,938	0	0.00%
684 STF Loan-Interest	100,406	95,938	95,938	91,719	(4,219)	-4.40%
685 L.T. Bonds-Interest	197,425	175,225	175,225	152,875	(22,350)	-12.76%
680 Total	371,769	345,100	345,101	318,532	(26,569)	-7.70%
690 Other Debt Retirement	0	0	0	0	0	0.00%
<b>000 Total Expenditures</b>	<b>1,379,269</b>	<b>1,347,600</b>	<b>1,347,601</b>	<b>1,066,032</b>	<b>(281,569)</b>	<b>-20.89%</b>
(\$) Change from Prior Year:	37,027	(31,669)	(31,669)	(281,569)		
(%) Change from Prior Year:	2.76%	-2.30%	-2.30%	-20.89%		

**Budget Comparison - Referendum Approved Debt Service Fund 39**

*This fund is used for recording transactions related to repayment of promissory notes [issued per statute 67.12(12)], bonds, and state trust fund loans. Also included in this fund are transactions pertaining to land contract payments and refinancing of debt issues and other obligations as specified by the DPI. Debt tax levies must be recorded in this fund. The resources in this fund may not be used for any other purpose as long as a related debt remains. For this reason a separate checking and/or investment account for this fund is highly recommended.*

*This fund is used for transactions for the repayment of debt issues that were either ; authorized by a school board resolution before August 12, 1993, or approved by referendum.*

	<b>Actual 2017-18</b>	<b>Actual 2018-19</b>	<b>Budget 2018-19</b>	<b>Budget 2019-20</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b><u>FUND BALANCE</u></b>						
Beginning Fund Balance:	986,102	974,340	974,340	1,277,012		
Ending Fund Balance:	974,340	1,277,012	1,071,065	1,277,012		
(\$ ) Change from Prior Year:	(11,762)	302,672	96,725	0		
(%) Change from Prior Year:	-1.19%	31.06%	9.93%	0.00%		
(%) of Expenditure Budget	34.0%	43.9%	36.9%	22.9%		
<b><u>REVENUES</u></b>						
140 Transfer-In FD 40	0	0	0	0	0	0.00%
211 Property Taxes	2,848,148	3,206,000	3,001,685	5,582,135	2,580,450	85.97%
280 Interest on Investment	1,900	2,607	750	2,000	1,250	166.67%
800 Other Financing Source	0	0	0	0	0	0.00%
900 Debt Prem/Accrued Int	0	0	0	0	0	0.00%
<b>000 Total Revenues</b>	<b>2,850,048</b>	<b>3,208,607</b>	<b>3,002,435</b>	<b>5,584,135</b>	<b>2,581,700</b>	<b>85.99%</b>
(\$ ) Change from Prior Year:	(49,069)	358,559	154,287	2,581,700		
(%) Change from Prior Year:	-1.69%	12.58%	5.42%	85.99%		
<b><u>EXPENDITURES</u></b>						
673 L.T. Loan-Principal	0	0	0	0	0	0.00%
675 L.T. Bonds-Principal	1,490,000	1,560,000	1,560,000	4,272,250	2,712,250	173.86%
670 Total	1,490,000	1,560,000	1,560,000	4,272,250	2,712,250	173.86%
683 L.T. Loan-Interest	0	0	0	0	0	0.00%
685 L.T. Bonds-Interest	1,371,085	1,345,210	1,345,210	1,311,160	(34,050)	-2.53%
680 Total	1,371,085	1,345,210	1,345,210	1,311,160	(34,050)	-2.53%
690 Other Debt Retirement	725	725	500	725	225	45.00%
<b>000 Total Expenditures</b>	<b>2,861,810</b>	<b>2,905,935</b>	<b>2,905,710</b>	<b>5,584,135</b>	<b>2,678,425</b>	<b>92.18%</b>
(\$ ) Change from Prior Year:	(7,031,180)	44,125	44,625	2,678,425		
(%) Change from Prior Year:	-71.07%	1.54%	1.56%	92.18%		

**Budget Comparison - Capital Projects Fund 46**

*This fund was established beginning with the 2013-14 fiscal year with a transfer from Fund 10. Capital projects funds are used to account for financial resources used for the acquisition or construction of capital facilities. These include land, improvements to land, buildings and building improvements and infrastructure. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created.*

	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20	Dollar Change	Percent Change
<b><u>FUND BALANCE</u></b>						
Beginning Fund Balance:	15,089	20,312	20,312	25,800		
Ending Fund Balance:	20,312	25,800	25,537	31,300		
(\$) Change from Prior Year:	5,223	5,488				
(%) Change from Prior Year:	34.61%	27.02%				
<b><u>REVENUES</u></b>						
110 Transfer-In FD 40	5,000	5,000	5,000	5,000	0	0.00%
280 Interest on Investment	223	488	225	500	275	122.22%
800 Other Financing Sources	0	0	0	0	0	0.00%
<b>000 Total Revenues</b>	<b>5,223</b>	<b>5,488</b>	<b>5,225</b>	<b>5,500</b>	<b>275</b>	<b>5.26%</b>
(\$) Change from Prior Year:	(4,861)	265				
(%) Change from Prior Year:	-48.20%	5.07%				
<b><u>EXPENDITURES</u></b>						
	0	0	0	0	0	0.00%
	0	0	0	0	0	0.00%
	0	0	0	0	0	0.00%
	0	0	0	0	0	0.00%
	0	0	0	0	0	0.00%
	0	0	0	0	0	0.00%
<b>000 Total Expenditures</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
(\$) Change from Prior Year:	0	0				
(%) Change from Prior Year:	0.00%	0.00%				



**Budget Comparison - Other Capital Projects Fund 49**

*This fund is used to account for expenditures financed through the use of bonds, promissory notes issued per statute 67.12(12), state trust fund loans, land contracts, or an expansion fund tax levy established per statute 120.10(10m). This fund may also be used to record capital lease transactions involving a "letter of credit" or where use of the lease proceeds extends beyond the fiscal year end.*

*Capital projects funded through other sources of revenue such as gifts, grants, sale of capital objects, etc. may be accounted for in this fund depending on the circumstances. If an expenditure is financed through General Fund tax levy or balance, the General Fund rather than the Capital Projects Fund is used.*

	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20	Dollar Change	Percent Change
<b><u>FUND BALANCE</u></b>						
Beginning Fund Balance:	886,638	0	0	930		
Ending Fund Balance:	0	930	0	1,930		
(\$) Change from Prior Year:	(886,638)	0	0	1,000		
(%) Change from Prior Year:	-100.00%	0.00%	NA	NA		
<b><u>REVENUES</u></b>						
200 Local Revenue	2,527	930	0	1,000	1,000	100.00%
700 Federal Revenue	0	0	0	0	0	0.00%
800 Other Finance Sources	0	0	0	0	0	0.00%
900 Other Revenues	0	0	0	0	0	0.00%
<b>000 Total Revenue</b>	<b>2,527</b>	<b>930</b>	<b>0</b>	<b>1,000</b>	<b>1,000</b>	<b>0.00%</b>
(\$) Change from Prior Year:	(3,016,551)	(1,598)	(3,000)	0		
(%) Change from Prior Year:	-99.92%	-99.97%	-100.00%	0.00%		
<b><u>EXPENDITURES</u></b>						
100 Salaries	0	0	0	0	0	0.00%
200 Employee Benefits	0	0	0	0	0	0.00%
300 Purchased Services	889,165	0	0	0	0	0.00%
400 Non-Capital Objects	0	0	0	0	0	0.00%
500 Capital Objects	0	0	0	0	0	0.00%
600 Other Fees	0	0	0	0	0	0.00%
700 Insurance	0	0	0	0	0	0.00%
800 Operating Transfer-Out	0	0	0	0	0	0.00%
900 Other Objects	0	0	0	0	0	0.00%
<b>000 Total Expenditures</b>	<b>889,165</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
(\$) Change from Prior Year:	(2,729,143)	(889,165)	(889,638)	0		
(%) Change from Prior Year:	-75.43%	-100.00%	-100.00%	0.00%		

**Budget Comparison - Food Service Fund 50**

All revenues and expenditures related to pupil food service activities are to be recorded in this fund. Any fund deficit at the end of the year must be eliminated through an operating transfer from the General Fund. Any balance must be retained for future use for Food Services.

	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20	Dollar Change	Percent Change
<b><u>FUND BALANCE</u></b>						
Beginning Fund Balance:	305,149	314,766	314,766	355,879		
Ending Fund Balance:	314,766	355,879	337,891	392,505		
(\$) Change from Prior Year:	9,618	41,113	179,370	54,614		
(%) Change from Prior Year:	3.15%	13.06%	113.15%	16.16%		
(%) of Budget						
<b><u>REVENUES</u></b>						
200 Local Sources	526,375	541,251	530,000	537,500	7,500	1.42%
600 State Sources	42,888	43,917	45,000	41,000	(4,000)	-8.89%
700 Federal Sources	1,726,632	1,664,609	1,604,375	1,644,126	39,751	2.48%
900 Miscellaneous	0	0	0	0	0	0.00%
<b>000 Total Revenues</b>	<b>2,295,895</b>	<b>2,249,777</b>	<b>2,179,375</b>	<b>2,222,626</b>	<b>43,251</b>	<b>1.98%</b>
(\$) Change from Prior Year:	192,831	157,277	48,652	43,251		
(%) Change from Prior Year:	9.17%	7.52%	0.00%	0.00%		
<b><u>EXPENDITURES</u></b>						
100 Salaries	1,527	2,147	0	0	0	0.00%
200 Employee Benefits	11,460	60	0	0	0	0.00%
319 Consultants-FSMC	1,921,546	1,950,181	1,915,000	1,925,000	10,000	0.52%
324 Maintenance Services	3,853	3,927	3,500	5,000	1,500	42.86%
327 Construction Services	41,928	0	5,000	0	(5,000)	-100.00%
340 Transportation	2,319	2,669	1,500	2,500	1,000	66.67%
350 Communications	3,040	3,108	2,500	3,000	500	20.00%
360 Data Processing	9,672	9,741	10,000	10,000	0	0.00%
380 Pymt to State-Commodities	41,759	55,072	35,750	52,750	17,000	47.55%
411 Supplies & Materials	2,665	430	2,000	11,250	9,250	462.50%
415 Food	148,308	133,868	151,000	139,000	(12,000)	-7.95%
440 Non-Capital Equipment	2,459	47,052	10,000	5,000	(5,000)	-50.00%
480 Software	0	410	0	7,500	7,500	0.00%
551 Equipment-Addition	95,743	0	10,000	5,000	(5,000)	-50.00%
561 Equipment-Replacement	0	0	10,000	20,000	10,000	100.00%
571 Equipment-Rental			0	0	0	0.00%
710 Insurance			0	0	0	0.00%
860 Other Food Service			0	0	0	0.00%
940 Dues & Fees			0	0	0	0.00%
990 Miscellaneous	0	0	0	0	0	0.00%
<b>000 Expenditures</b>	<b>2,286,278</b>	<b>2,208,663</b>	<b>2,156,250</b>	<b>2,186,000</b>	<b>29,750</b>	<b>1.38%</b>
(\$) Change from Prior Year:	204,340	(77,615)	(91,100)	29,750		
(%) Change from Prior Year:	9.81%	-3.39%	-4.05%	1.38%		

**Budget Comparison - Community Service Fund 80**

*This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary education programs but have the primary function of serving the community. Expenditures for these activities, including cost allocations for salaries, benefits, travel, purchased services, etc. are to be included in this fund to the extent feasible. the district may adopt a separate tax levy for this fund. Building use fees charged for utilities and other operational costs must be recorded in the General Fund if no cost allocation was made for these to the Community Service Fund. The School Board must establish a Community Service Fund pursuant to s. 120.13(19).*

	<b>Actual 2017-18</b>	<b>Actual 2018-19</b>	<b>Budget 2018-19</b>	<b>Budget 2019-20</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b><u>FUND BALANCE</u></b>						
Beginning Fund Balance:	112,014	98,762	98,762	360,683		
Ending Fund Balance:	98,762	360,683	110,334	116,628		
(\$) Change from Prior Year:	(13,252)	261,921	11,572	(244,055)		
(%) Change from Prior Year:	-11.83%	265.20%	11.72%	-67.66%		
<b><u>REVENUES</u></b>						
211 Property Tax -CLC	625,000	961,000	1,206,000	1,123,000	(83,000)	-6.88%
211 Property Tax -Other	245,000	245,000	0	0	0	0.00%
270 Other Local Revenue	74,011	104,952	75,000	70,000	(5,000)	-6.67%
600 State Revenue	0	0			0	0.00%
700 Federal Revenue	0	0	0	0	0	0.00%
900 Other Revenue	0	0	0	0	0	0.00%
<b>000 Total Revenues</b>	<b>944,011</b>	<b>1,310,952</b>	<b>1,281,000</b>	<b>1,193,000</b>	<b>(88,000)</b>	<b>-6.87%</b>
(\$) Change from Prior Year:	224,814	366,941	331,000	(88,000)		
(%) Change from Prior Year:	31.26%	38.87%	34.84%	-6.87%		
<b><u>EXPENDITURES</u></b>						
100 Salaries	227,696	315,527	487,048	590,924	103,876	21.33%
200 Employee Benefits	68,319	107,992	129,880	145,849	15,969	12.30%
310 Personal Services	11,814	5,924	4,245	23,414	19,169	451.57%
320 Property Services	0	0	0	0	0	0.00%
340 Transportation	30,160	21,162	32,050	41,550	9,500	29.64%
350 Communications	1,313	835	1,400	1,150	(250)	-17.86%
380 Intergovernment Pymts	594,496	586,442	608,282	617,499	9,217	1.52%
410 Supplies & Materials	13,187	10,538	6,523	11,470	4,947	75.84%
440 Non-Capital Objects	2,498	611	0	4,800	4,800	0.00%
480 Non-Inst. Software	0	0	0	0	0	0.00%
500 Capital Objects	0	0	0	0	0	0.00%
700 Insurance	0	0	0	0	0	0.00%
940 Dues & Fees	60	0	0	400	400	100.00%
<b>000 Total Expenditures</b>	<b>949,543</b>	<b>1,049,031</b>	<b>1,269,428</b>	<b>1,437,055</b>	<b>167,627</b>	<b>13.20%</b>
(\$) Change from Prior Year:	72,305	99,487	309,011	167,627		
(%) Change from Prior Year:	8.24%	10.48%	32.17%	13.20%		

**Budget Comparison - General Fund 10 (Expenditures By Function)**

The Function Dimension describes the purpose (activity) for which a service or material object is acquired. Functions are divided into subfunctions which are more discrete descriptions of the overall function. The reported functions should not be construed to dictate an organizational structure for the district's programs, departments, classes, etc. Rather they are groupings often required for external reporting.

**100 000 Instruction** - includes the activities dealing directly with the interactions between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, or correspondence. Included here are the activities of paraprofessionals or classroom assistance of any type who assist in the instruction process.

**200 000 Support Services** - are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support services exist as adjuncts for the fulfillment of the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

**400 000 Non-Program Transactions** - are included in various costs. The cost to Fund 10, for example, would include an operating transfer to another fund. From the perspective of the District as a whole, however, such transfers would not be included in the cost, since a transfer out of one fund is exactly balanced by a transfer into another fund. An example of such a transfer is the amount transferred to Fund 27 to cover the costs of Special Education not offset by state handicapped aid or other direct revenue sources to that fund.

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20
--	-------------------	-------------------	-------------------	-------------------	-------------------

**110000-Undifferentiated Curriculum**

An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils. Examples include a language arts/social studies core program or a first grade class where a teacher teaches reading, writing, arithmetic, penmanship, etc. to the same group of pupils.

100 Salaries	4,570,967	4,511,620	4,154,707	4,511,338	4,244,422
200 Employee Benefits	1,776,522	1,985,395	1,975,672	1,621,873	2,857,486
300 Purchased Services	55,524	46,102	44,669	43,700	43,700
400 Non-Capital Objects	442,223	435,731	430,471	392,934	443,413
500 Capital Objects	3,165	3,782	0	1,050	1,000
900 Other Objects	850	900	794	300	300
<b>Total</b>	<b>6,849,251</b>	<b>6,983,530</b>	<b>6,606,313</b>	<b>6,571,195</b>	<b>7,590,321</b>
(\$) Change from Prior Year:	(127,806)	134,279	(377,217)	(694,392)	1,019,126
(%) Change from Prior Year:	-1.83%	1.96%	-5.40%	-9.56%	15.51%

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20
<b>120000-Regular Curriculum</b>					
<i>An instructional situation in which a teacher is responsible for instructing a group of pupils in only one curricular area; i.e., a departmentalized approach. Subjects included in this function are art, English language, foreign languages, mathematics, music, science, and social studies.</i>					
100 Salaries	6,306,778	6,618,062	7,132,413	6,692,253	7,219,214
200 Employee Benefits	2,724,632	3,073,991	3,164,512	2,822,854	2,864,670
300 Purchased Services	12,706	13,572	19,865	14,534	18,234
400 Non-Capital Objects	189,845	238,396	245,697	208,967	271,373
500 Capital Objects	7,954	81,802	22,898	26,999	10,750
900 Other Objects	1,690	2,752	2,562	33,974	2,300
<b>Total</b>	<b>9,243,605</b>	<b>10,028,575</b>	<b>10,587,947</b>	<b>9,799,581</b>	<b>10,386,540</b>
(\$) Change from Prior Year:	57,868	784,970	559,372	297,851	586,959
(%) Change from Prior Year:	0.63%	8.49%	5.58%	3.13%	5.99%

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20
<b>130000-Vocational Curriculum</b>					
<i>A vocational curriculum consists of occupationally related subject matter and related experiences designed to develop the skills, knowledge, attitudes, and appreciations that relate to the world of work. Subjects included in this function are agriculture education, business education, marketing, health occupations, family and consumer education, technology, and vocational special needs.</i>					
100 Salaries	428,942	451,128	498,783	500,116	468,669
200 Employee Benefits	167,682	211,306	232,229	222,110	199,738
300 Purchased Services	1,147	1,404	2,450	1,800	1,350
400 Non-Capital Objects	11,865	10,383	15,028	13,400	14,913
500 Capital Objects	398	0	0	0	0
900 Other Objects	0	159	0	400	400
<b>Total</b>	<b>610,034</b>	<b>674,380</b>	<b>748,490</b>	<b>737,826</b>	<b>685,070</b>
(\$) Change from Prior Year:	(205,361)	64,346	74,110	72,975	(52,756)
(%) Change from Prior Year:	-25.19%	10.55%	10.99%	10.98%	-7.15%

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20
<b>140000-Physical Curriculum</b>					
<i>The body of related subject matter and activities in health and safety in daily living, physical education, and recreation are organized for carrying on learning experiences concerned with developing (1) knowledge, attitudes, appreciations, and conduct essential to individual and group health; (2) awareness of, concern for, and knowledge, skills, and judgement necessary for practicing and promoting personal and public safety in the home, at school, on the job, and in traffic; (3) physical and mental growth and fitness by means of activities designed to improve the muscles, motor skills, and attitudes and habits of conduct of individuals and groups. Included under this heading are the items of information which identify various aspects of subject matter and learning activities in health, safety in daily living, physical education, and recreation.</i>					
100 Salaries	525,860	532,026	561,145	536,150	507,535
200 Employee Benefits	203,964	223,448	205,761	198,112	181,440
300 Purchased Services	1,070	2,221	7,534	2,450	8,950
400 Non-Capital Objects	4,551	8,683	7,156	3,850	6,807
500 Capital Objects	3,750	6,750	0	7,500	0
700 Insurance	0	0	0	0	0
900 Other Objects	0	0	0	0	0
<b>Total</b>	<b>739,195</b>	<b>773,128</b>	<b>781,597</b>	<b>748,062</b>	<b>704,732</b>
(\$) Change from Prior Year:	63,368	33,933	8,469	47,713	(43,330)
(%) Change from Prior Year:	9.38%	4.59%	1.10%	6.81%	-5.79%

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20
<b>160000-Co-Curricular Activities</b>					
<i>Co-curricular activities (experiences) are comprised of the group of school-sponsored activities, under the guidance of supervision of qualified adults, designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups, or in large groups - at school events, public events, or a combination of these - for purposes such as motivation, enjoyment, and improvement of skills. In practice, participation usually is not required and credit usually is not given. When participation is required or credit is given, the activity generally is considered to be a course.</i>					
100 Salaries	367,012	413,317	361,717	350,000	444,352
200 Employee Benefits	44,207	51,314	43,731	50,000	33,993
300 Purchased Services	65,807	65,221	46,491	52,900	60,000
400 Non-Capital Objects	65,000	65,879	97,935	42,898	40,803
500 Capital Objects	0	15,379	11,400	12,500	12,000
900 Other Objects	17,841	17,652	15,165	10,675	10,600
<b>Total</b>	<b>559,867</b>	<b>628,762</b>	<b>576,439</b>	<b>518,973</b>	<b>601,748</b>
(\$) Change from Prior Year:	44,667	68,895	(52,323)	3,192	82,775
(%) Change from Prior Year:	8.67%	12.31%	-8.32%	0.62%	15.95%

<b>170000-Special Needs</b>					
<i>Activities of special needs students not requiring an IEP but receiving instruction in curriculum designed to meet their unique needs.</i>					
100 Salaries	910	805	1,025	0	12,316
200 Employee Benefits	186	161	189	0	1,069
300 Purchased Services	20	188	1	500	500
400 Non-Capital Objects	13,510	5,115	11,588	50	18,736
500 Capital Objects	0	0	0	0	12,900
900 Other Objects	273	621	973	780	980
<b>Total</b>	<b>14,899</b>	<b>6,890</b>	<b>13,776</b>	<b>1,330</b>	<b>46,501</b>
(\$) Change from Prior Year:	(19,974)	(8,009)	6,886	(30,567)	45,171
(%) Change from Prior Year:	-57.28%	-53.76%	99.94%	-95.83%	3396.29%

<b>210000-Pupil Services</b>					
<i>Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include pupil services, social work, guidance, health, psychological services, speech pathology, audiology services, and attendance.</i>					
100 Salaries	574,848	619,587	645,161	641,215	731,255
200 Employee Benefits	240,529	271,641	258,225	240,017	258,964
300 Purchased Services	191,571	195,876	185,370	187,450	197,650
400 Non-Capital Objects	38,241	15,320	27,821	39,398	43,971
500 Capital Objects	0	0	0	0	0
900 Other Objects	395	125	775	2,300	2,500
<b>Total</b>	<b>1,045,584</b>	<b>1,102,549</b>	<b>1,117,351</b>	<b>1,110,380</b>	<b>1,234,340</b>
(\$) Change from Prior Year:	(329,323)	56,965	14,802	73,762	123,960
(%) Change from Prior Year:	-23.95%	5.45%	1.34%	7.12%	11.16%

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20
<b>22000-Instructional Staff Services</b>					
<i>Activities associated with assisting the instructional staff in providing learning experiences for students. Activities include improvement of instruction, library media, and supervision and coordination.</i>					
100 Salaries	1,097,192	1,137,109	1,114,533	1,065,111	1,164,339
200 Employee Benefits	390,913	492,215	449,801	453,251	419,731
300 Purchased Services	386,458	365,147	307,164	359,840	426,894
400 Non-Capital Objects	186,655	173,300	219,147	210,237	270,997
500 Capital Objects	1,599	32,964	0	0	0
900 Other Objects	589	3,440	358	169,461	90,681
<b>Total</b>	<b>2,063,406</b>	<b>2,204,175</b>	<b>2,091,004</b>	<b>2,257,900</b>	<b>2,372,642</b>
(\$) Change from Prior Year:	(38,642)	140,769	(113,171)	192,885	114,742
(%) Change from Prior Year:	-1.84%	6.82%	-5.13%	9.34%	5.08%

### **23000-General Administration**

*Activities concerned with establishing and administering policy in connection with operating the school district. Activities include those of the Board of Education and district administration.*

100 Salaries	218,553	221,100	221,799	215,956	224,776
200 Employee Benefits	82,519	90,497	86,824	83,299	88,168
300 Purchased Services	211,739	108,296	126,645	115,950	126,144
400 Non-Capital Objects	13,957	8,295	8,213	15,200	15,200
500 Capital Objects	6,908	81,430	0	7,544	0
900 Other Objects	16,967	17,151	18,397	21,300	21,300
<b>Total</b>	<b>550,643</b>	<b>526,769</b>	<b>461,877</b>	<b>459,249</b>	<b>475,588</b>
(\$) Change from Prior Year:	(1,156)	(23,874)	(64,892)	57,553	16,339
(%) Change from Prior Year:	-0.21%	-4.34%	-12.32%	14.33%	3.56%

### **24000-School Building Administration**

*Activities concerned with the overall responsibility for a school building, including those performed through the office of the principal.*

100 Salaries	1,550,109	1,587,896	1,599,499	1,621,282	1,589,157
200 Employee Benefits	640,876	747,265	676,281	659,836	645,392
300 Purchased Services	37,059	38,260	130,072	35,415	128,250
400 Non-Capital Objects	114,330	71,842	63,223	223,996	218,759
500 Capital Objects	145,251	157,445	0	148,600	2,000
900 Other Objects	11,634	7,582	7,513	9,250	10,253
<b>Total</b>	<b>2,499,259</b>	<b>2,610,290</b>	<b>2,476,588</b>	<b>2,698,379</b>	<b>2,593,811</b>
(\$) Change from Prior Year:	188,075	111,031	(133,702)	42,215	(104,568)
(%) Change from Prior Year:	8.14%	4.44%	-5.12%	1.59%	-3.88%

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20
<b>250000-Business Administration</b>					
<i>Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school district, including the fiscal and internal services necessary for operating the school district. Activities also include operations, maintenance, facilities acquisition/remodeling, pupil transportation, food services, and internal services such as payroll, accounting, and purchasing.</i>					
100 Salaries	882,736	903,875	941,411	889,025	1,020,939
200 Employee Benefits	311,889	343,492	343,601	333,877	384,593
300 Purchased Services	7,093,281	6,763,140	5,955,573	6,058,490	4,268,956
400 Non-Capital Objects	193,936	259,717	314,471	306,900	342,200
500 Capital Objects	75,509	174,357	187,751	0	55,000
700 Insurance and Judgements	0	0	0	20,000	0
900 Other Objects	16,884	9,625	13,040	11,500	11,500
<b>Total</b>	<b>8,574,235</b>	<b>8,454,206</b>	<b>7,755,848</b>	<b>7,619,792</b>	<b>6,083,188</b>
(\$) Change from Prior Year:	3,042,739	(120,029)	(698,358)	(51,139)	(1,536,604)
(%) Change from Prior Year:	55.01%	-1.40%	-8.26%	-0.67%	-20.17%

<b>260000-Central Services</b>					
<i>This area includes activities of a district-wide nature, other than general administration, which support other instructional and supporting service programs.</i>					
100 Salaries	520,949	571,734	567,736	557,755	552,456
200 Employee Benefits	195,497	204,316	202,831	203,486	160,307
300 Purchased Services	216,006	123,036	193,176	139,475	131,150
400 Non-Capital Objects	150,024	84,948	57,027	60,900	59,200
500 Capital Objects	110,325	41,356	344,805	0	0
900 Other Objects	430	(1,111)	4,910	7,500	7,500
<b>Total</b>	<b>1,193,231</b>	<b>1,024,279</b>	<b>1,370,485</b>	<b>969,116</b>	<b>910,614</b>
(\$) Change from Prior Year:	(915,256)	(168,952)	346,206	(1,119,422)	(58,502)
(%) Change from Prior Year:	-43.41%	-14.16%	33.80%	-53.60%	-6.04%

<b>270000-Insurance &amp; Judgments</b>					
<i>This function includes premiums for student accident (WIAA type), liability, property, fidelity, other insurance premiums, unemployment compensation, and judgements. Also, the cost of insurance consultants, development of bid specifications, printing of bid specifications, and other costs directly related to the district's insurance program are recorded under this function.</i>					
300 Purchased Services	4,872	3,854	0	4,000	4,033
700 Ins. & Judgements	295,559	274,647	275,132	330,628	329,070
900 Other Objects	0	0	0	0	0
<b>Total</b>	<b>300,431</b>	<b>278,501</b>	<b>275,132</b>	<b>334,628</b>	<b>333,103</b>
(\$) Change from Prior Year:	2,955	(21,930)	(3,369)	9,134	(1,525)
(%) Change from Prior Year:	0.99%	-7.30%	-1.21%	2.81%	-0.46%



	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20
<b>280000-Debt Services</b>					
<i>This area includes payments of principal and interest on district indebtedness, plus processing costs. Categories of debt services included in this function are long-term capital debt, refinancing, and operational debt. Long-term debt is usually recorded in Fund 30 while short-term debt or capital lease payments are recorded in Fund 10.</i>					
<b>Total</b>	<b>0</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>0</b>
(\$) Change from Prior Year:	0	55	(55)	0	0
(%) Change from Prior Year:	0.00%	0.00%	-100.00%	0.00%	0.00%

### **290000-Other Support Services**

*Early retirement benefits, administrative technology services, and other support services are recorded under this function.*

100 Salaries	0	0	95	8,000	0
200 Employee Benefits	0	0	1	1,600	0
300 Purchased Services	1,530	2,894	116,881	236,775	285,000
400 Non-Capital Objects	0	3,173	93,593	38,000	42,000
500 Capital Objects	0	0	335,810	610,650	610,650
900 Other Objects	0	0	0	200	0
<b>Total</b>	<b>1,530</b>	<b>6,067</b>	<b>546,381</b>	<b>895,225</b>	<b>937,650</b>
(\$) Change from Prior Year:	(403,126)	4,537	540,314	880,381	42,425
(%) Change from Prior Year:	-99.62%	296.54%	8905.78%	5930.89%	4.74%

### **400000-Non-Program Transactions**

*Non-program charges are included in various costs. The cost to Fund 10, for example, would include an operating transfer to another fund. From the perspective of the district as a whole, however, such transfers would not be included in the cost, since a transfer out of one fund is exactly balanced by a transfer into another fund. These expenditures represent an operating transfer-out to Fund 27 for the net cost of Special Education services. Also included in this function are payments for general tuition related to the cost of students opting to transfer to another district under open enrollment provisions.*

000 Interfund Transfers & OE/TW	9,223,562	5,779,205	11,262,187	11,000,276	12,200,516
<b>Total</b>	<b>9,223,562</b>	<b>5,779,205</b>	<b>11,262,187</b>	<b>11,000,276</b>	<b>12,200,516</b>
(\$) Change from Prior Year:	958,749	(3,444,357)	5,482,982	1,030,332	1,200,240
(%) Change from Prior Year:	11.60%	-37.34%	94.87%	10.33%	10.91%

<b>TOTAL-INSTRUCTION</b>	<b>18,016,851</b>	<b>19,095,265</b>	<b>19,314,561</b>	<b>18,376,967</b>	<b>20,014,911</b>
(\$) Change from Prior Year:	(187,238)	1,078,414	219,296	(303,228)	1,637,944
(%) Change from Prior Year:	-1.03%	5.99%	1.15%	-1.62%	8.91%
<b>TOTAL-SUPPORT SERVICES</b>	<b>16,228,319</b>	<b>16,206,891</b>	<b>16,094,668</b>	<b>16,344,669</b>	<b>14,940,936</b>
(\$) Change from Prior Year:	1,546,266	(21,428)	(112,223)	85,369	(1,403,733)
(%) Change from Prior Year:	10.53%	-0.13%	-0.69%	0.53%	-8.59%
<b>TOTAL-NON-PROGRAM</b>	<b>9,223,562</b>	<b>5,779,205</b>	<b>11,262,187</b>	<b>11,000,276</b>	<b>12,200,516</b>
(\$) Change from Prior Year:	958,749	(3,444,357)	5,482,982	1,030,332	1,200,240
(%) Change from Prior Year:	11.60%	-37.34%	94.87%	10.33%	10.91%
<b>TOTAL ALL FUNCTIONS</b>	<b>43,468,732</b>	<b>41,081,361</b>	<b>46,671,416</b>	<b>45,721,912</b>	<b>47,156,363</b>
(\$) Change from Prior Year:	2,317,777	(2,387,371)	5,590,055	812,473	1,434,451
(%) Change from Prior Year:	5.63%	-5.49%	13.61%	1.81%	3.14%

**Budget Comparison - Special Education Fund 27 (Expenditures By Function)**

The Function Dimension describes the purpose (activity) for which a service or material object is acquired. **Functions** are divided into subfunctions which are more discrete descriptions of the overall function. The reported functions should not be construed to dictate an organizational structure for the district's programs, departments, classes, etc. Rather they are groupings often required for external reporting.

**100 000 Instruction** - includes the activities dealing directly with the interactions between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, or correspondence. Included here are the activities of paraprofessionals or classroom assistance of any type who assist in the instruction process.

**200 000 Support Services** - are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support services exist as adjuncts for the fulfillment of the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

**400 000 Non-Program Transactions** - are included in various costs. The cost to Fund 10, for example, would include an operating transfer to another fund. From the perspective of the District as a whole, however, such transfers would not be included in the cost, since a transfer out of one fund is exactly balanced by a transfer into another fund. An example of such a transfer is the amount transferred to Fund 27 to cover the costs of Special Education not offset by state handicapped aid or other direct revenue sources to that fund.

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20
--	-------------------	-------------------	-------------------	-------------------	-------------------

**130000-Vocational Curriculum**

Instructional activities designed to develop in the handicapped special needs pupil the knowledge, skills and attitudes that relate to the work world and profitable use of leisure time.

100 Salaries	0	0	0	0	0
300 Purchased Services	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(\$) Change from Prior Year:				0	0
(%) Change from Prior Year:				0.00%	0.00%

**150000-Special Curriculum**

Instructional activities for pupils with disabilities and provided by specially qualified personnel as required by an Individual Educational Program (IEP) for such pupils.

100 Salaries	4,494,404	4,787,559	5,014,572	4,937,043	5,390,540
200 Employee Benefits	1,759,098	1,927,563	1,885,192	2,048,284	2,009,019
300 Purchased Services	8,902	4,627	9,870	7,000	22,300
400 Non-Capital Objects	68,978	79,163	65,457	89,065	70,115
500 Capital Objects	0	0	0	0	0
900 Other Objects	1,722	1,272	1,778	22,434	731,657
<b>Total</b>	<b>6,333,104</b>	<b>6,800,184</b>	<b>6,976,869</b>	<b>7,103,826</b>	<b>8,223,630</b>
(\$) Change from Prior Year:	328,327	467,080	176,685	730,047	1,119,804
(%) Change from Prior Year:	5.47%	7.38%	2.60%	11.45%	15.76%

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20
<b>17000-Special Needs</b>					
<i>Activities of special needs students not requiring an IEP but receiving instruction in curriculum designed to meet their unique needs.</i>					
100 Salaries	1,280	3,139	2,803	0	1,000
200 Employee Benefits	298	675	516	0	0
300 Purchased Services	330	41	266	1,800	1,800
400 Non-Capital Objects	0	0	0	0	0
900 Other Objects	0	0	0	0	0
<b>Total</b>	<b>1,908</b>	<b>3,855</b>	<b>3,585</b>	<b>1,800</b>	<b>2,800</b>
(\$) Change from Prior Year:	1,908	1,947	(270)	1,000	1,000
(%) Change from Prior Year:	0.00%	102.04%	-7.00%	125.00%	55.56%

### **21000-Pupil Services**

*Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include pupil services, social work, guidance, health, psychological services, speech pathology, audiology services, and attendance.*

#### **Social Work Services:**

*Activities investigating and diagnosing student problems arising out of the home, school or community; casework and group work services for the child, parent or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his or her problem.*

#### **Psychological Services:**

*Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavior evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff and parents.*

100 Salaries	617,786	687,266	825,926	814,944	924,291
200 Employee Benefits	247,260	296,204	323,055	302,852	337,046
300 Purchased Services	74,573	49,005	17,888	28,300	27,825
400 Non-Capital Objects	12,391	23,531	27,069	24,700	26,489
500 Capital Objects	0	0	0	0	0
900 Other Objects	225	225	267	225	276
<b>Total</b>	<b>952,235</b>	<b>1,056,231</b>	<b>1,194,205</b>	<b>1,171,021</b>	<b>1,315,927</b>
(\$) Change from Prior Year:	(58,975)	103,996	137,974	228,140	144,906
(%) Change from Prior Year:	-5.83%	10.92%	13.06%	24.20%	12.37%

### **22000-Instructional Staff Services**

*Activities associated with assisting the instructional staff in providing learning experiences for students. Activities include improvement of instruction, library media, and supervision and coordination.*

100 Salaries	213,226	226,255	232,469	232,313	189,626
200 Employee Benefits	81,596	95,262	100,712	98,508	69,032
300 Purchased Services	69,002	73,903	58,068	92,500	104,621
400 Non-Capital Objects	3,070	19,491	18,147	29,300	10,300
500 Capital Objects	1,773	2,212	0	3,200	0
900 Other Objects	650	820	865	1,200	1,200
<b>Total</b>	<b>369,317</b>	<b>417,943</b>	<b>410,260</b>	<b>457,021</b>	<b>374,779</b>
(\$) Change from Prior Year:	(104,151)	48,626	(7,683)	(47,086)	(82,242)
(%) Change from Prior Year:	-22.00%	13.17%	-1.84%	-9.34%	-18.00%

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20
<b>230000-General Administration</b>					
<i>Activities concerned with establishing and administering policy in connection with operating the school district. Activities include those of the Board of Education and district administration.</i>					
100 Salaries	0	0	0	0	0
200 Employee Benefits	0	0	0	0	0
300 Purchased Services	0	0	0	0	0
400 Non-Capital Objects	0	0	0	0	0
500 Capital Objects	0	0	0	0	0
900 Other Objects	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(\$) Change from Prior Year:	0	0	0	0	0
(%) Change from Prior Year:	0.00%	0.00%	0.00%	0.00%	0.00%

### **250000-Business Administration**

*Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school district, including the fiscal and internal services necessary for operating the school district. Activities also include operations, maintenance, facilities acquisition/remodeling, pupil transportation, food services, and internal services such as payroll, accounting, and purchasing.*

100 Salaries	0	0	0	0	0
200 Employee Benefits	0	0	0	0	0
300 Purchased Services	265,842	233,479	316,832	250,000	331,000
400 Non-Capital Objects	0	1,066	0	0	0
500 Capital Objects	0	0	5,760	0	0
900 Other Objects	0	0	0	0	0
<b>Total</b>	<b>265,842</b>	<b>234,545</b>	<b>322,592</b>	<b>250,000</b>	<b>331,000</b>
(\$) Change from Prior Year:	(11,896)	(31,297)	88,047	(72,150)	81,000
(%) Change from Prior Year:	-4.28%	-11.77%	37.54%	-22.40%	32.40%

### **260000-Central Services**

*This area includes activities which support other instructional and support services and are district-wide in nature. Some activities are public information, staff services, statistics, data processing, and other technologies.*

100 Salaries	0	0	0	0	0
200 Employee Benefits	0	0	0	0	0
300 Purchased Services	20,036	865	0	0	0
400 Non-Capital Objects	0	0	0	0	0
500 Capital Objects	0	0	0	0	0
900 Other Objects	0	0	0	0	0
<b>Total</b>	<b>20,036</b>	<b>865</b>	<b>0</b>	<b>0</b>	<b>0</b>
(\$) Change from Prior Year:	18,385	(19,171)	(865)	(20,500)	0
(%) Change from Prior Year:	1113.57%	-95.68%	-100.00%	-100.00%	0.00%

	Actual 2016-17	Actual 2017-18	Actual 2018-19	Budget 2018-19	Budget 2019-20
<b>270000-Insurance and Judgements</b>					
<i>Insurance premiums for district liability, property, fidelity, and unemployment compensation.</i>					
700 Insurance and Judgements	0	0	525	0	0
900 Other Objects	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>525</b>	<b>0</b>	<b>0</b>
(\$) Change from Prior Year:	0	0	525	0	0
(%) Change from Prior Year:	0.00%	0.00%	100.00%	0.00%	0.00%

#### **400000-Non-Program Transactions**

*Non-program charges are included in various costs. The cost to Fund 10, for example, would include an operating transfer to another fund. From the perspective of the district as a whole, however, such transfers would not be included in the cost, since a transfer out of one fund is exactly balanced by a transfer into another fund. These expenditures represent an operating transfer-out to Fund 27 for the net cost of Special Education services. Also included in this function are payments for general tuition related to the cost of students opting to transfer to another district under open enrollment provisions.*

000 Interfund Transfers & OE/TW	265,383	356,758	365,214	288,000	164,100
<b>Total</b>	<b>265,383</b>	<b>356,758</b>	<b>365,214</b>	<b>288,000</b>	<b>164,100</b>
(\$) Change from Prior Year:	(40,650)	91,375	8,456	37,000	(123,900)
(%) Change from Prior Year:	-13.28%	34.43%	2.37%	14.74%	-43.02%

<b>TOTAL-INSTRUCTION</b>	<b>6,335,012</b>	<b>6,804,039</b>	<b>6,980,454</b>	<b>7,105,626</b>	<b>8,226,430</b>
(\$) Change from Prior Year:	330,235	469,027	175,752	731,047	1,120,804
(%) Change from Prior Year:	5.50%	7.40%	2.58%	11.47%	15.77%
<b>TOTAL-SUPPORT SERVICES</b>	<b>1,607,430</b>	<b>1,709,584</b>	<b>1,927,581</b>	<b>1,878,042</b>	<b>2,021,707</b>
(\$) Change from Prior Year:	(156,637)	102,154	217,997	88,404	143,665
(%) Change from Prior Year:	-8.88%	6.36%	12.75%	4.94%	7.65%
<b>TOTAL-NON-PROGRAM</b>	<b>265,383</b>	<b>356,758</b>	<b>365,214</b>	<b>288,000</b>	<b>164,100</b>
(\$) Change from Prior Year:	(40,650)	91,375	8,456	37,000	(123,900)
(%) Change from Prior Year:	-13.28%	34.43%	2.37%	14.74%	-43.02%
<b>TOTAL ALL FUNCTIONS</b>	<b>8,207,825</b>	<b>8,870,381</b>	<b>9,273,249</b>	<b>9,271,668</b>	<b>10,412,237</b>
(\$) Change from Prior Year:	132,948	662,556	402,868	856,451	1,140,569
(%) Change from Prior Year:	1.65%	8.07%	4.54%	10.18%	12.30%

## SECTION III

---

# PROPERTY TAX LEVY & RATE REVIEW

## **Wisconsin School District Taxes and Levy Rates**

School district property taxes include levies for general operations, debt service, capital expansion, and community services. Property values are equalized to reflect market value rather than local assessed value. The equalized levy rate is the total property tax levy divided by the current year equalized property value with tax incremental financing (TIF) values excluded. Levy rates are shown in “mills” or property tax dollars levied per \$1,000 of equalized property value.

Each year, per Wis. Stats. 120.12(3)(a), prior to November 1, each school board must vote a levy necessary to operate and maintain the schools of the school district. In addition, by November 6, the district clerk must deliver to the clerk of each municipality a statement showing the proportion of tax to be collected from the property in the school district lying within that municipality (s.120.17(8)(a) Wis. Stats.)

**Tax Levy & Rate Comparisons**

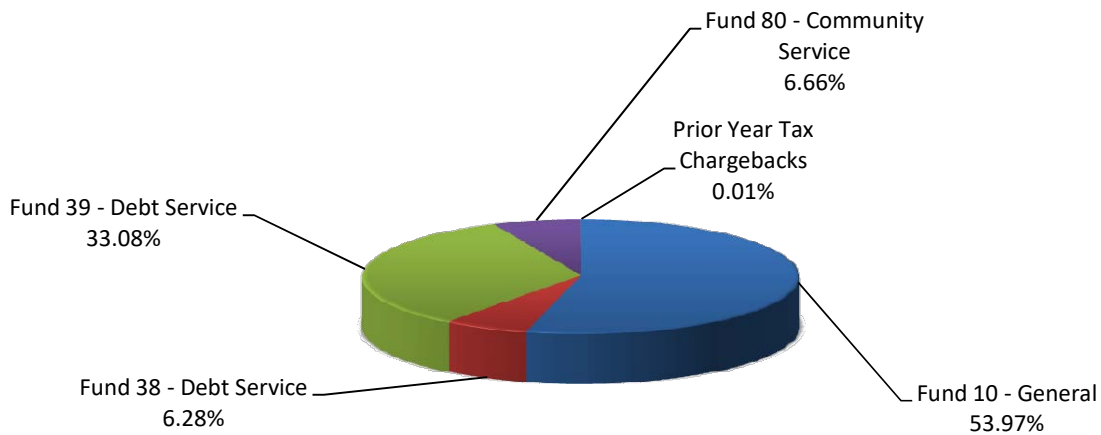
	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	5 yr. Avg.
<b>Fund 10 - General</b>	9,700,087	9,731,715	10,287,756	10,283,983	9,106,205	9,821,949
<b>Fund 38 - Debt Service</b>	1,266,857	1,332,154	1,368,169	1,336,425	1,059,057	1,272,532
<b>Fund 39 - Debt Service</b>	2,898,435	3,200,471	2,848,148	3,206,000	5,582,135	3,547,038
<b>Fund 80 - Community Service</b>	633,600	490,000	870,000	1,206,000	1,123,000	864,520
<b>Prior Year Tax Chargebacks</b>	759	0	0	0	2,425	637
<b>Total Tax Levy</b>	14,499,738	14,754,340	15,374,073	16,032,408	16,872,822	15,506,676
(\$ Change from Prior Year Tax Levy:	328,113	254,602	619,733	658,335	840,414	540,239
(%) Change from Prior Year Tax Levy:	2.3%	1.8%	4.2%	4.3%	5.2%	4%

<b>Total Equalized Valuations (TID Out)</b>	1,281,516,837	1,308,886,224	1,350,482,397	1,406,322,239	1,462,073,744	1,361,856,288
(\$ Change from Prior Year:	14,729,750	27,369,387	41,596,173	55,839,842	55,751,505	39,057,331
(%) Change from Prior Year:	1.2%	2.1%	3.2%	4.1%	4.0%	2.9%

<b>Total Tax Rate (per \$1,000 of Equalized</b>	\$ 11.27	\$ 11.27	\$ 11.38	\$ 11.40	\$ 11.54	11.37
(\$ Change from Prior Year Tax Rate:	\$ 0.08	\$ -	\$ 0.11	\$ 0.02	\$ 0.14	\$ 0.07
(%) Change from Prior Year Net Tax Rate:	0.7%	0.0%	1.0%	0.2%	1.2%	0.6%

<b>Fund 10-General</b>	\$ 7.569	\$ 7.435	\$ 7.618	\$ 7.313	\$ 6.228	\$ 7.23
(\$ Change from Prior Year Tax Rate:	\$ (0.22)	\$ (0.13)	\$ 0.18	\$ (0.31)	\$ (1.08)	
<b>Fund 38-Debt Service</b>	\$ 0.989	\$ 1.018	\$ 1.013	\$ 0.950	\$ 0.724	\$ 0.94
(\$ Change from Prior Year Tax Rate:	\$ 0.096	\$ 0.029	\$ (0.005)	\$ (0.063)	\$ (0.226)	
<b>Fund 39-Debt Service</b>	\$ 2.262	\$ 2.445	\$ 2.109	\$ 2.280	\$ 3.818	\$ 2.58
(\$ Change from Prior Year Tax Rate:	\$ 0.33	\$ 0.18	\$ (0.34)	\$ 0.17	\$ 1.54	
<b>Fund 80-Community Service</b>	\$ 0.494	\$ 0.374	\$ 0.644	\$ 0.858	\$ 0.768	\$ 0.63
(\$ Change from Prior Year Tax Rate:	\$ (0.08)	\$ (0.12)	\$ 0.27	\$ 0.21	\$ (0.09)	
<b>Prior Year Tax Chargebacks</b>	\$ 0.0006	\$ -	\$ -	\$ -	\$ 0.0017	\$ 0.00
(\$ Change from Prior Year Tax Rate:	\$ (0.0022)	\$ (0.0006)	\$ -	\$ -	\$ 0.0017	
<b>Total Tax Levy Rate</b>	\$ 11.31	\$ 11.27	\$ 11.38	\$ 11.40	\$ 11.54	

**Distribution of Property Tax Levy by Purpose**



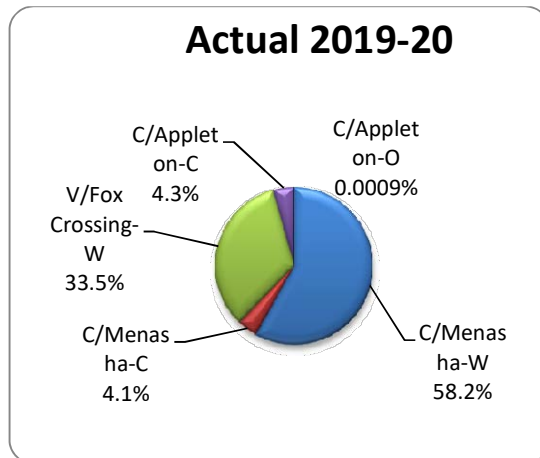
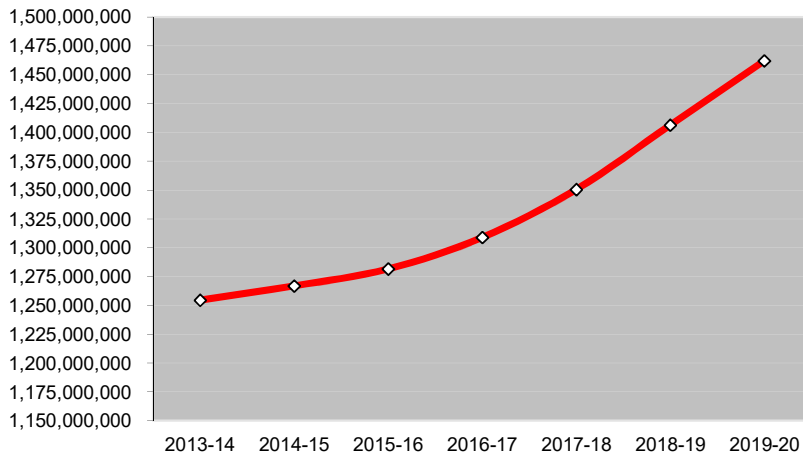


**HISTORY OF EQUALIZED VALUATION**

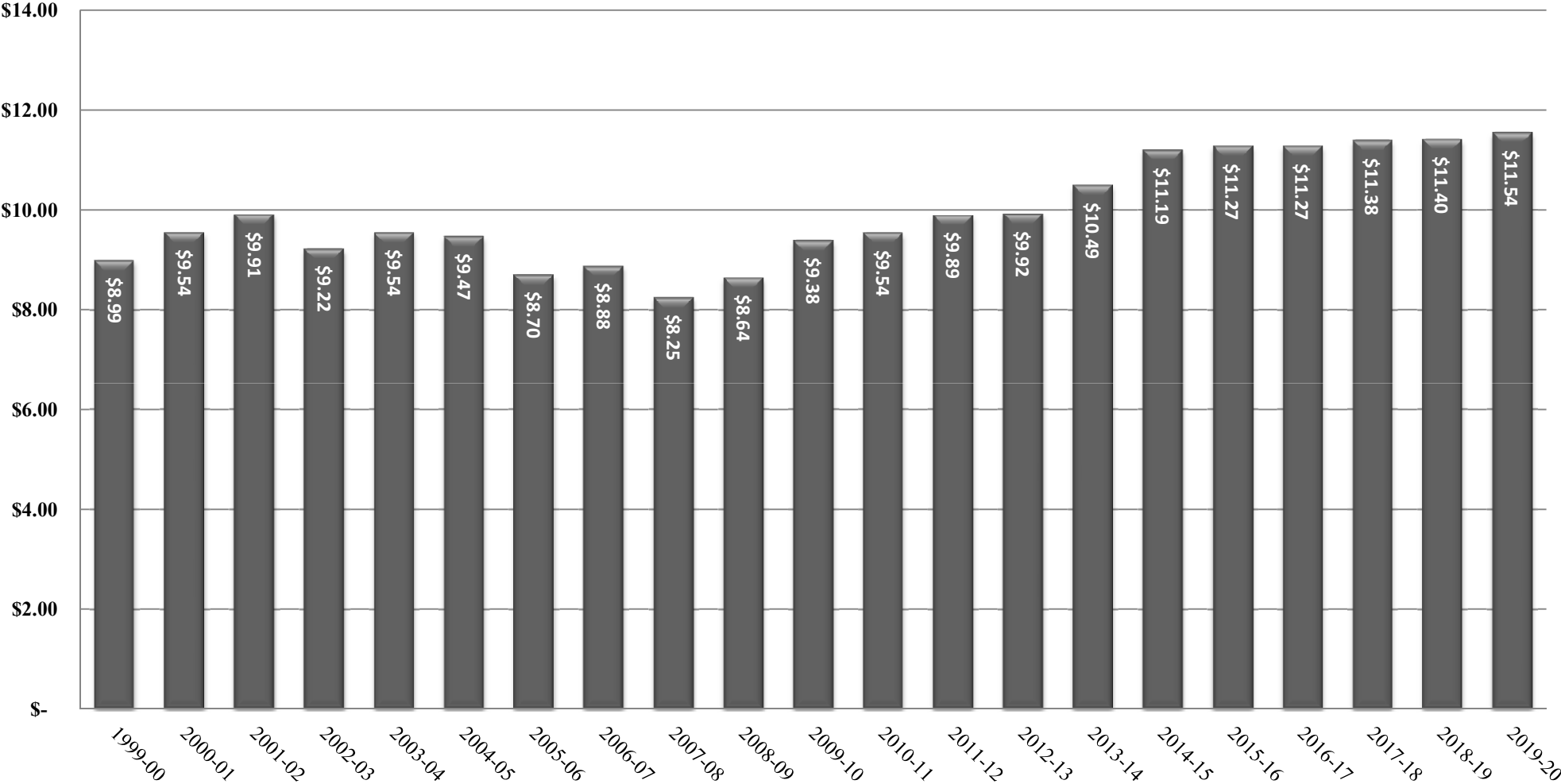
(October Certifications)

ental Financing (T

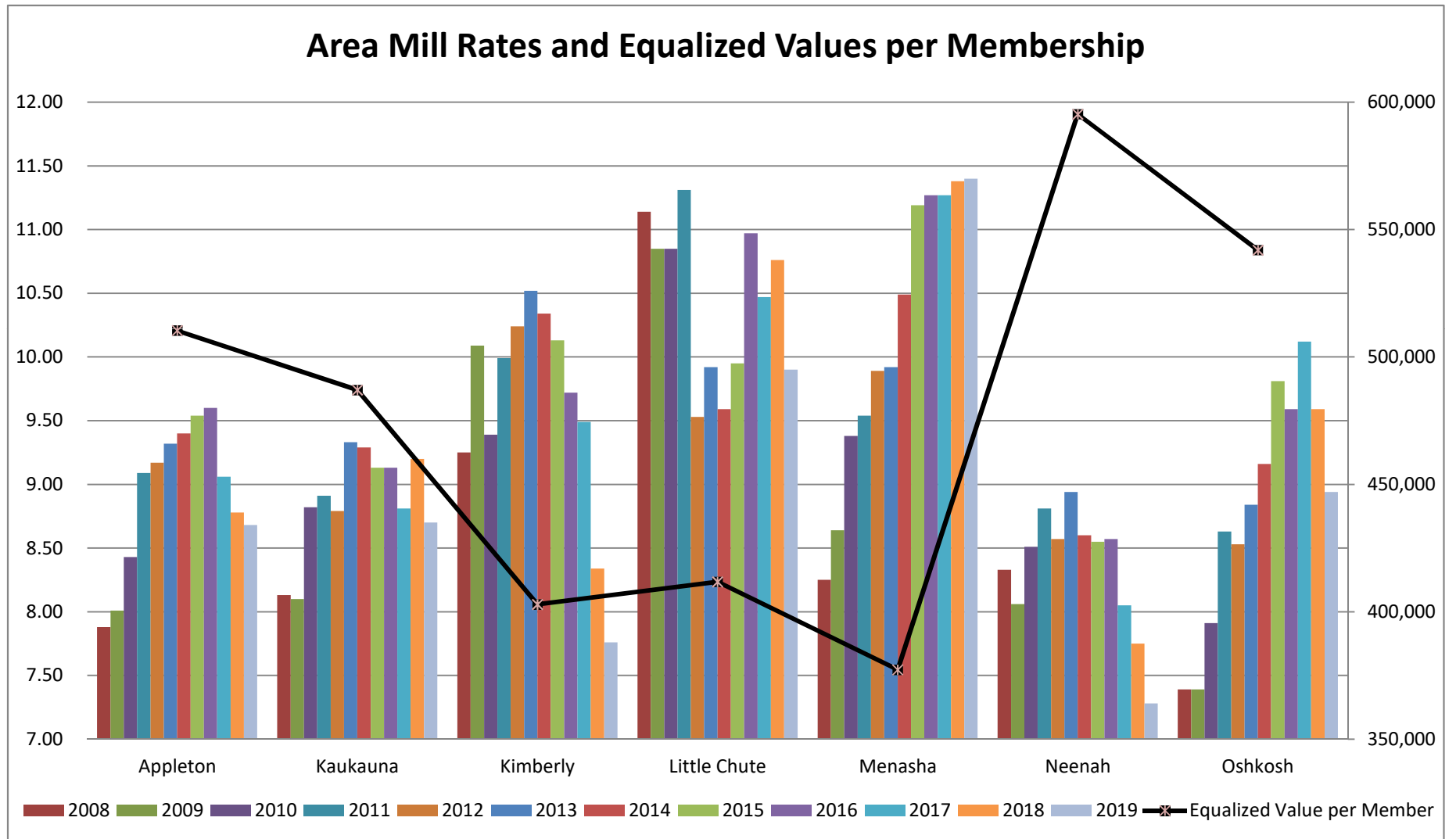
Municipality		Actual 2013-14	Actual 2014-15	Actual 2015-06	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20
<b>City of Menasha</b>		<b>755,654,500</b>	<b>744,180,800</b>	<b>757,679,900</b>	<b>774,449,200</b>	<b>804,123,700</b>	<b>835,826,600</b>	<b>850,191,000</b>
Winnebago Co.	(\$) Change	(7,295,100)	(11,473,700)	13,499,100	16,769,300	29,674,500	61,377,400	46,071,000
C 70-251	(%) Change	-0.96%	-1.52%	1.81%	2.21%	3.83%	7.93%	10.00%
<b>City of Menasha</b>		<b>45,293,889</b>	<b>50,997,838</b>	<b>49,548,334</b>	<b>51,459,856</b>	<b>53,732,290</b>	<b>57,159,949</b>	<b>59,611,000</b>
Calumet County	(\$) Change	(3,595,118)	5,703,949	(1,449,504)	1,911,522	2,272,434	5,700,093	5,881,000
C 08-251	(%) Change	-7.35%	12.59%	-2.84%	3.86%	4.42%	11.08%	11.00%
<b>Village of Fox Crossing</b>		<b>397,669,424</b>	<b>419,133,307</b>	<b>418,442,405</b>	<b>429,343,472</b>	<b>437,836,835</b>	<b>458,155,671</b>	<b>489,861,000</b>
Winnebago County	(\$) Change	8,242,261	21,463,883	(690,902)	10,901,067	8,493,363	28,812,199	52,031,000
T 70-008	(%) Change	2.12%	5.40%	-0.16%	2.61%	1.98%	6.71%	11.00%
<b>City of Appleton</b>		<b>55,821,818</b>	<b>52,463,808</b>	<b>55,834,536</b>	<b>53,622,008</b>	<b>54,777,295</b>	<b>55,167,484</b>	<b>62,371,000</b>
Winnebago County	(\$) Change	(1,179,531)	(3,358,010)	3,370,728	(2,212,528)	1,155,287	1,545,476	7,601,000
C 70-201	(%) Change	-2.07%	-6.02%	6.42%	-3.96%	2.15%	2.88%	11.00%
<b>City of Appleton</b>		<b>11,126</b>	<b>11,334</b>	<b>11,662</b>	<b>11,708</b>	<b>12,277</b>	<b>12,535</b>	<b>12,535</b>
Outagamie County	(\$) Change	(101)	208	328	46	569	827	827
C 44-201	(%) Change	-0.90%	1.87%	2.89%	0.39%	4.86%	7.06%	7.00%
<b>Total</b>		<b>1,254,450,757</b>	<b>1,266,787,087</b>	<b>1,281,516,837</b>	<b>1,308,886,244</b>	<b>1,350,482,397</b>	<b>1,406,322,239</b>	<b>1,462,071,000</b>
Dollar Change		(3,827,589)	12,336,330	14,729,750	27,369,407	41,596,153	97,435,995	111,591,000
Percent Change		-0.3%	1.0%	1.2%	2.1%	3.2%	7.4%	7.4%



Menasha Joint SD  
**Tax Levy Rates (per \$1,000 of Equalized Property Value)**



	Area Mill Rates												Eq Value/ Member
	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	
<b>Appleton</b>	7.88	8.01	8.43	9.09	9.17	9.32	9.40	9.54	9.60	9.06	8.78	8.68	510,382
<b>Kaukauna</b>	8.13	8.10	8.82	8.91	8.79	9.33	9.29	9.13	9.13	8.81	9.20	8.70	487,039
<b>Kimberly</b>	9.25	10.09	9.39	9.99	10.24	10.52	10.34	10.13	9.72	9.49	8.34	7.76	402,873
<b>Little Chute</b>	11.14	10.85	10.85	11.31	9.53	9.92	9.59	9.95	10.97	10.47	10.76	9.90	411,743
<b>Menasha</b>	8.25	8.64	9.38	9.54	9.89	9.92	10.49	11.19	11.27	11.27	11.38	11.40	377,232
<b>Neenah</b>	8.33	8.06	8.51	8.81	8.57	8.94	8.60	8.55	8.57	8.05	7.75	7.28	595,275
<b>Oshkosh</b>	7.39	7.39	7.91	8.63	8.53	8.84	9.16	9.81	9.59	10.12	9.59	8.94	541,958



## SECTION IV

---

# OUTSTANDING DEBT REVIEW

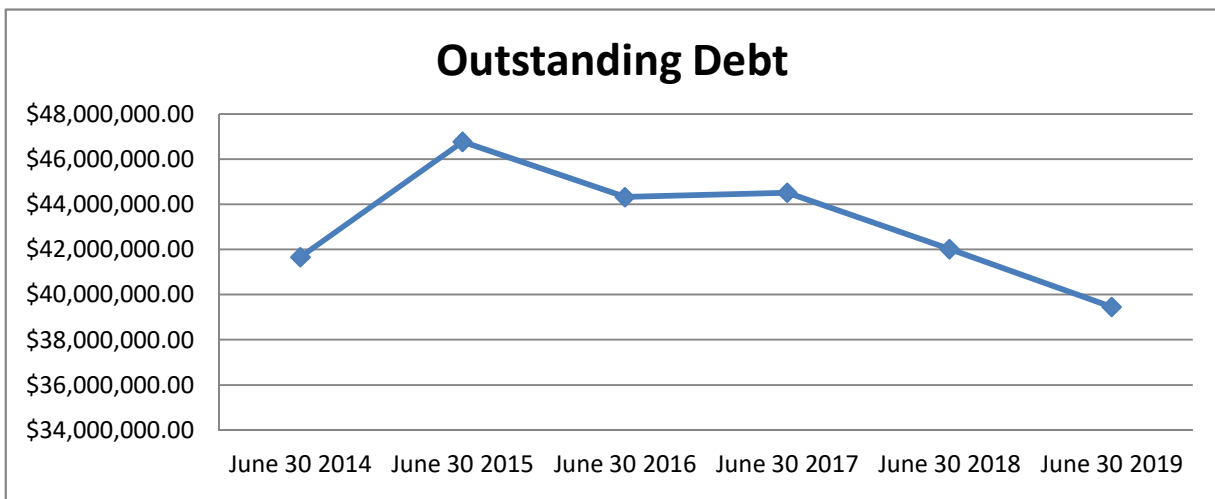
**2019-20 OUTSTANDING INDEBTEDNESS (Funds 38 & 39)**

Fund 38 debt payments are within the revenue limit. Fund 39 debt is referendum approved and increases the revenue limit.

Description of Debt	Original Issue	Balance July 1, 2019	Payments		Balance June 30, 2020	Fund
			Principal 2019-20	Interest 2019-20		
<b>No. 1: State Trust Fund Loan Dated September 15, 2010</b> <i>(Bonds maturing March 15, 2020 and callable each year between March 15th and July 31st)</i>	875,000	87,500	87,500	3,729	0	38
<b>No. 2: G.O. Promissory Notes Dated June 15, 2011</b> <i>(Bonds maturing March 1, 2021 and subject to mandatory sinking fund requirements)</i>	1,690,000	340,000	170,000	73,938	170,000	38
<b>No. 3: G.O. Refunding Bonds Dated September 3, 2013</b> <i>(Bonds maturing March 1, 2033)</i>	27,995,000	26,870,000	335,000	1,271,860	26,535,000	39
<b>No. 4: Taxable G.O. Notes - QZAB</b> <i>(Note issued March 17, 2014 with lump sum payment due March 1, 2024)</i>	2,000,000	2,000,000	0	0	2,000,000	39
<b>No. 5: G.O. School Improvement Bonds Dated November 25, 2014</b> <i>(Bonds maturing March 1, 2029)</i>	7,500,000	5,270,000	465,000	152,875	4,805,000	38
<b>No. 6: G.O. Refunding Bonds Dated December 15, 2014</b> <i>(Bonds maturing March 1, 2021)</i>	7,045,000	1,965,000	1,300,000	39,300	665,000	39
<b>No. 7: State Trust Fund Loan Dated August 31, 2016</b> <i>(Bonds maturing March 15, 2026)</i>	3,000,000	2,925,000	25,000	87,990	2,900,000	38
<b>Total Fund 38 &amp; 39 Debt</b>	<b>56,331,000</b>	<b>39,457,500</b>	<b>2,382,500</b>	<b>1,629,692</b>	<b>37,075,000</b>	

**There are seven (7) long-term debt issues as of June 30, 2019 for the district.**

- 1) State Trust Fund Loan 2010 - A 10 year LT Loan was used to finance the districts installation and replacement of roofing materials and other items deemed necessary for replacement. The loan was issued as non-referendum approved debt. Funding for the debt service payment s is provided by a transfer from the General Fund 10 to Fund 38 as an expenditure within state-required revenue limits. **(Final payment scheduled for 3/2020)**
- 2) G.O. Promissory Notes - A 10 year LT Loan was used to finance district installation and replacement of energy improvements deemed necessary by a study conducted in fall of 2010. The loan was issued as non-referendum approved debt. Funding for the debt service payment s is provided by a transfer from the General Fund 10 to Fund 38 as an expenditure within state-required revenue limits. **(Final payment scheduled for 3/2021)**
- 3) General Obligation Refunding Bonds - A referendum on April 2, 1013 was approved to issue \$27,995,000 for site & facilities improvements/replacements. **(Final payment scheduled for 9/2033)**
- 4) Taxable G.O. Note - QZAB - Qualified Zone Academy Bond - Tax Credit issued for use on the High School renovation project based on the following criteria: at least 35% of the schols' students are eligible for free or reduced-price lunch program; the district has proposed to use the funds for a qualified purpose per the IRS; and the district has obtained at least 10 percent of the proceeds from private entities . **(Final payment scheduled for 3/2024)**
- 5) General Obligation School Improvement Bonds - A 15 year LT Loan will be used to eliminate the backlog of energy efficiency projects in the district. An estimated energy savings premium of \$102,097 will be applied to the first payment in March 2015. **(Final payment scheduled for 3/2029)**
- 6) General Obligation Refunding Bonds - A 7 year LT Loan was used to refinance a LT general obligation bond that was issued in 2005. The refunding bonds generate a savings of \$614,376 in interest costs over the life of the issue. First payment in March 2015. **(Final payment scheduled for 3/2021)**
- 7) State Trust Fund Loan 2016 - A 10 year LT Loan was used to finance the district's purchase of an administration building as the administration area was needed for additional classroom space. The loan was issued as non-referendum approved debt. Funding for the debt service payment s is provided by a transfer from the General Fund 10 to Fund 38 as an expenditure within state-required revenue limits. **(Final payment scheduled for 3/2026)**



## SECTION V

---

# FUND BALANCE REVIEW BY FUND

# School District Fund Balance Policy

*Ref: Department of Public Instruction-School Finance Services*

## Reporting Fund Balances Under GASB 54

Governments, such as school districts, usually organize their accounting systems on a "fund" basis. A fund is a separate set of accounting records, segregated for purpose of carrying on an activity. A fund is established for accountability purposes to demonstrate that financial resources are being used only for permitted purposes. The Wisconsin Department of Public Instruction specifies the various funds required to be used by Wisconsin school districts. All school districts have a General Fund, and may have one or more other funds to account for specific activities. For example, special education activities are accounted for in the Special Education Fund. Transactions relating to payment of general obligation debt are accounted for in a debt service fund.

A fund will have "balance sheet" accounts consisting of "assets", "liabilities" and "fund balance," and a series of "revenue" and "expenditure" accounts. A "fund balance" is created or increased when fund revenues exceed fund expenditures for a fiscal period. Correspondingly, a fund's balance is decreased when fund expenditures exceed fund revenues. The balance sheet accounts identify the assets that belong to a fund, such as cash or a grant payment receivable; and what liabilities it owes, such as accounts payable to a supplier. The difference between the fund's assets and liabilities equals the "fund balance." A positive fund balance represents a financial resource available to finance expenditures of a following fiscal period. A deficit fund balance can only be recovered by having revenues exceed expenditures in a following fiscal period.

Administrators and board members need to understand what a fund balance is and its importance in budgeting decisions. A common misconception is that fund balance is a cash account, and therefore corresponds to the district's bank balance. As discussed above, fund balance represents the fund's total assets minus its liabilities (what a fund owns minus what it owes). Cash is an asset, but it usually is not a fund's only asset. The fund may also have liabilities, such as an accounts payable amount due a supplier that could result in a decrease in fund cash when they are paid off.

## How Large a Fund Balance?

Determination of an appropriate fund balance is a critical factor in district financial planning and budgeting processes, but it is strictly a local matter. The Department of Public Instruction makes no recommendation regarding the amount a district should have as its General Fund balance, except that the department encourages districts to seek legal counsel should they contemplate budgeting for and/or operating with a negative general fund balance.

A district with an appropriate fund balance can:

- avoid excessive short term borrowing thereby avoiding associated interest cost.
- accumulate sufficient assets to make designated purchases or cover unforeseen expenditure needs.
- demonstrate financial stability and therefore preserve or enhance its bond rating, thereby lowering debt issuance costs.

The most commonly asked question regarding fund balance is how large should it be? Perhaps the best answer would be: "an amount sufficient that short term borrowing for cash flow could be avoided and would also allow the district to set aside sufficient assets to realize its longer range goals." However, this may not always be practical or politically possible.



# Menasha Joint School District

## Bylaws & Policies

---

### 6235 – Fund Balance

The Board places the responsibility of administering the budget, once adopted, with the District Administrator. The District Administrator shall monitor the Fund 10 fund balance and shall report the balance to the board at the end of each budget year. The Fund 10 fund balance shall be maintained at a level sufficient to minimize or avoid short term borrowing for cash flow purposes.

The Board shall ensure that adequate funds are reserved for the General Fund to maintain a secure financial position whereby the Fund 10 fund balance shall not fall below twenty percent (20%) of the preceding year's Fund 10 expenditures. Budget preparation and management shall adhere to this fund balance expectation. (See Policy 6220 – Budget Preparation and Policy 6231 – Budget Implementation.)

Fund balances will be reported in the categories established by the Government Accounting Standards Board Statement 54 (GASB 54) and in consultation with the District auditors and the Director of Business Services. The Board will impose constraints on any funds placed in the committed and assigned classifications through consultation with the District's auditor and Director of Business Services. The applicable categories for fund balance designations are:

- A. **Nonspendable Fund Balance** – amounts that cannot be spent because they are either (a) not in a spendable form (which includes items that are not expected to be converted to cash – e.g., inventories or prepaid amounts) or (b) legally or contractually required to be maintained intact (e.g., the corpus of an endowment fund).
- B. **Restricted Fund Balance** – amounts constrained to specific purposes by their providers (such as grantors, bondholders, and higher levels of government), through constitutional provisions, or by enabling legislation.
- C. **Committed Fund Balance** – amounts constrained to specific purposes by the Board; to be reported as committed, amounts cannot be used for any other purpose unless the Board takes action to remove or change the constraint.
- D. **Assigned Fund Balance** – amounts the Board *intends* to use for a specific purpose but are neither restricted nor committed; intent can be expressed by the Board or by an official or committee to which the Board delegates the authority.

- E. **Unassigned Fund Balance** – amounts that are available for any purpose; these amounts are reported only in the general fund.

The Board discourages the maintenance of unassigned fund balances.

If during the fiscal year, it appears to the District Administrator that the fund balance will be less than estimated, the District Administrator will bring forward for Board consideration recommendations that will protect the fund balances. Such recommendations shall be in accordance with the requirements of the law.

© Neola 2019

Legal

Government Accounting Standards Board Statement 54

**2019-20 Budget/Projected Reserved-Designated Fund Balance**

**Board Policy 6235-Fund Balance** ... the District shall strive to maintain an unassigned fund balance of twenty (20) percent of the anticipated General Fund expenditure budget for the subsequent fiscal year.

	2017-18 YE	2018-19 YE	2019-20 BGT
<b>Total Expenditures</b>	\$ 49,416,197	\$ 49,911,606	\$ 50,730,310
<b>Total Fund Balance</b>	\$ 8,332,271	\$ 8,089,680	\$ 8,351,917
<b>% of Expenditures</b>	16.9%	16.2%	16.5%

**Fund Balance Summary**

Assigned for Encumbrances (General)	\$ 47,000	\$ 47,000	\$ 47,000
Assigned for Encumbrances (Smart Boards)	\$ -	\$ -	\$ -
Assigned for Encumbrances (Acctg. Software)	\$ -	\$ -	\$ -
Assigned for Prepaid Expenses	\$ -	\$ -	\$ -
Assigned for Inventories	\$ -	\$ -	\$ -
Assigned for Health Retirement Arrangements (HRAs)	\$ 76,300	\$ 76,300	\$ 76,300
Assigned for Self-Insured Dental Plan	\$ 132,402	\$ 132,402	\$ 132,402
Assigned for Current Year's Budget	\$ 800,000	\$ 800,000	\$ 800,000
Assigned for Site Based Budget Carry Over	\$ -	\$ -	\$ -
Assigned for Employee Contracts (Salaries)	\$ 7,276,569	\$ 7,033,978	\$ 7,296,215
<b>FB Assigned:</b>	<b>\$ 8,332,271</b>	<b>\$ 8,089,680</b>	<b>\$ 8,351,917</b>
	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
	<b>16.9%</b>	<b>16.2%</b>	<b>16.5%</b>

<b>FB Unassigned:</b>	\$ -	\$ -	\$ -
<b>% of Total Fund Balance</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>
<b>% of Expenditures</b>	<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>