



## 2020-2021 BUDGET

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



**“REACHING EVERY STUDENT EVERY DAY”**

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**MENASHA JOINT SCHOOL DISTRICT  
BOARD OF EDUCATION  
October 2020**

BOARD MEMBER	TERM EXPIRES
Mark Mayer, President	2021
Steve Thompson, Vice President	2021
Rob Konitzer, Treasurer	2022
Joyann Eggert, Clerk	2021
Chad Bruechert	2022
Joseph Gosz	2023
Maria Vera	2023

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

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# GENERAL BUDGET INFORMATION

**DEPARTMENT OF PUBLIC INSTRUCTION  
2020-21 REVENUE LIMIT WORKSHEET**

<b>DISTRICT:</b>	Menasha	3430
<b>DATA AS OF 10/15/2020</b>		
<b>Line 1 Amount May Not Exceed Line 11 - (Line 7B+Line 10) of Final 19-20 Revenue Limit</b>		
2019-20 General Aid Certification (19-20 Line 12A, src 621)	+	29,202,950
2019-20 Computer Aid Received (19-20 Line 12C, Src 691)	+	64,898
2019-20 Hi Pov Aid (19-20 Line 12B, Src 628)	+	250,852
2019-20 Aid for Exempt Personal Property (19-20 Line 12D, Src 691)	+	87,368
2019-20 Fnd 10 Levy Cert (19-20 Line 14A, Levy 10 Src 211)	+	9,164,444
2019-20 Fnd 38 Levy Cert (19-20 Line 14B, Levy 38 Src 211)	+	1,059,057
2019-20 Fnd 41 Levy Cert (19-220 Line 14C, Levy 41 Src 211)	+	0
2019-20 Aid Penalty for Over Levy (19-20 FINAL Rev Limit Wksht)	-	0
2019-20 Total Levy for All Levied Non-Recurring Exemptions*	-	1,336,171
<b>NET 2020-21 Base Revenue Built from 2019-20 Data (Line 1)</b>	<b>=</b>	<b>38,493,398</b>
*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expenditures, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)		
<b>September &amp; Summer FTE Membership Averages</b>		
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.		
<b>Line 2: Base Avg:</b> $((17+.4ss)+(18+.4ss)+(19+.4ss)) / 3 =$		<b>3,658</b>
Summer FTE:	2017	2018
% (40,40,40)	69	69
Sept FTE:	28	28
New ICS - Independent	3,624	3,682
Charter Schools FTE	0	0
Total FTE	3,652	3,710
		3,612
<b>Line 6: Curr Avg:</b> $((18+.4ss)+(19+.4ss)+(20+.4ss)) / 3 =$		<b>3,583</b>
Summer FTE:	2018	2019
% (40,40,40)	69	69
Sept FTE:	28	28
New ICS - Independent	3,682	3,584
Charter Schools FTE	0	0
Total FTE	3,710	3,612
		3,427
The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2020:		
		<b>3,583</b>
<b>Line 10B: Declining Enrollment Exemption =</b>		<b>802,655</b>
Average FTE Loss (Line 2 - Line 6, if > 0)		75
X 1.00 =		75
<b>X (Line 5, Maximum 2020-2021 Revenue per Memb) =</b>		<b>10,702.07</b>
<b>Non-Recurring Exemption Amount:</b>		<b>802,655</b>
<b>Fall 2020 Property Values</b>		
2020 TIF-Out Tax Apportionment Equalized Valuation		1,513,121,864
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: 8/5/2020. Rounding in Total FTE buckets.		

<b>2020-2021 Revenue Limit Worksheet</b>		
1. 2019-20 Base Revenue (Funds 10, 38, 41)	(from left)	38,493,398
2. Base Sept Membership Avg (2017+.4ss, 2018+.4ss, 2019+.4ss)/3	(from left)	3,658
3. 2019-20 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,523.07
4. 2020-21 Per Member Change (A+B)		179.00
2020-21 Low Revenue Ceiling per s.121.905(1):	10,000	
A. Allowed Per-Member Change for 20-21 (\$179, all districts)	179.00	
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C. Value of the CCDEB (DPI Computed-CCDEB Dists only)	0.00	
5. 2020-21 Maximum Revenue / Member (Ln 3 + Ln 4)		10,702.07
6. Current Membership Avg (2018+.4ss, 2019+.4ss, 2020+.4ss)/3	(from left)	3,583
7. 2020-21 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	38,493,398
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	38,345,517	
B. Hold Harmless Non-Recurring Exemption	147,881	
8. Total 2020-21 Recurring Exemptions (A+B+C+D+E)	(rounded)	523,960
A. Prior Year Carryover	0	
B. Transfer of Service	523,960	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
D. Federal Impact Aid Loss (2018-19 to 2019-20)	0	
E. Recurring Referenda to Exceed (If 2020-21 is first year)	0	
9. 2020-21 Limit with Recurring Exemptions (Ln 7 + Ln 8)		39,017,358
10. Total 2020-21 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		2,262,084
A. Non-Recurring Referenda to Exceed 2020-21 Limit	0	
B. Declining Enrollment Exemption for 2020-21 (from left)	802,655	
C. Energy Efficiency Net Exemption for 2020-21 (see pg 4 for details)	548,723	
D. Adjustment for Refunded or Rescinded Taxes, 2020-21	0	
E. Prior Year Open Enrollment (unaccounted pupil[s])	55,336	
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	855,370	
I. SNSP Private School Voucher Aid Deduction	0	
11. 2020-21 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		41,279,442
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		30,401,135
A. 2020-21 <b>October 15 Certification of General Aid</b>	30,030,479	
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)	54,906	
<b>REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.</b>		
13. <b>Allowable Limited Revenue:</b> (Line 11 - Line 12)		<b>10,878,307</b>
(10, 38, 41 Levies)		
14. <b>Total Limited Revenue To Be Used (A+B+C)</b>	<b>Not &gt;line 13</b>	<b>10,878,307</b>
<b>Entries Required Below: Enter amnts needed by purpose and fund:</b>		
A. Gen Operations: Fnd 10 Src 211	9,737,538	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	1,140,769	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15. <b>Total Revenue from Other Levies (A+B+C+D)</b>		<b>6,583,575</b>
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	5,733,157	
B. Community Services (Fund 80 Src 211)	850,000	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	418	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. <b>Total Fall, 2020 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)</b>		<b>17,461,882</b>
<i>Line 16 is the total levy to be apportioned in the PI-401.</i>		
	Levy Rate =	0.01154030
<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>		

### DEPARTMENT OF PUBLIC INSTRUCTION 2020-21 REVENUE LIMIT WORKSHEET

Menasha

DPI Revenue Limit Reconciliation	
Fund 10, PI-401	9,737,538.00
Fund 38, PI-401	1,140,769.00
Fund 41, PI-401	0.00
	10,878,307.00
Chargeback, PI-401	418.00
Fund 39, PI-401	5,733,157.00
Fund 80, PI-401	850,000.00
Fund 48/Other, PI-401	0.00
<b>Total, PI-401</b>	<b>17,461,882.00</b>

Carryover Computation Based on Levy Information in the PI-401	
0	0
0	0
You have levied to your maximum.	
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0
0	0

21-22 Base-Building Information	
Total Non-Recurring Exemptions:	2,409,965
<b>LEVIED Total Non-Recurring Exemptions:</b>	2,409,965
(to be removed from subsequent year's base)	

2020-21 Per Pupil Categorical Aids
<p>In 2020-21, the Per Pupil Aid amount is \$742 multiplied by the current 3-year average membership, excluding any additional SNSP and ICS students. Revenue is coded to source 695 and is paid OUTSIDE of the Revenue Limit.</p> <p>The new Supplemental Per Pupil Aid will be based on the same count. The amount will be determined in Spring, 2021 and depends on funds available. For reference, 19-20 payments were computed using \$3.36 per pupil. Revenue is source 619 and also outside the limit.</p> <p style="font-size: small;">More information: <a href="http://dpi.wi.gov/sfs/aid/categorical/per-pupil-aid">http://dpi.wi.gov/sfs/aid/categorical/per-pupil-aid</a></p>

2020-21 ENERGY EFFICIENCY EXEMPTION NET TOTAL - LINE 10C.	
(Carry bright yellow box amount to Line 10C. on page 1. See detail computation boxes below.)	
ENTER ALL NUMBERS AS POSITIVE EXCEPT WHERE INDICATED. FORMULAS WILL AUTO-CALCULATE.	
1.) 2018-19 Adjustment for Unspent Debt Energy Exemption (see box below)	\$0
2.) 2019-20 Adjustment for Unspent Non-Debt Energy Exemption (see box below)	\$0
3.) 2020-21 EE Expenses for Non-Debt (1-Year Project) per Board Resolution	\$0
4.) 2020-21 EE Expenses for Debt per Board Resolution	\$606,800
5.) Measured Utility Savings Applied to 2020-21 (entered as a negative)	-\$58,077
<b>6. Total 2020-21 Energy Efficiency Exemption (carry to Line 10 C. on page 2)</b>	<b>\$548,723</b>
	(Amount can be < 0.)

The 2020-21 Net EE exemption will include adjustments for unspent Fall, 2018 Levy (DEBT) and Fall, 2019 Levy (NON-DEBT) BOE resolutions. Actual expenditures will be reported to DPI by your auditor in September, 2020 via the PI-1506-AC. Until then, districts are to enter their estimates of expenditures made related to the respective EE BOE resolutions.

If, after you enter your anticipated expenditures, negative numbers appear in Line 1 (cells X38 and X46) in either or both the 2018-19 or 2019-20 tables below, this indicates the estimated expenditures entered are less than the amount of the exemption that year. Call a School Finance Consultant if you have questions.

2018-19 Energy Efficiency Reconciliation - Debt	
1.) 2018-19 Adjustment for Unspent Energy Exemption (-A+B+C+D, can be < 0)	\$0
A. 2018-19 EE Debt Amount Levied (per 18-19 PI-1506-AC, entered as a negative)	-\$554,348
C. Jan-Jun 2019 Debt Service Payment (per 18-19 PI-1506AC)	\$535,988
D. Jul-Dec 2019 Debt Service Payment (per 19-20 PI-1506AC)	\$18,361
(If Line 1 in this box is < 0, see 2018-19 Adjustment in "2020-21 Net Energy Efficiency Exemption" box above.)	

2019-20 Energy Efficiency Reconciliation - Non-Debt	
1.) 2019-20 Adjustment for Unspent Energy Exemption (-A+B, can be < 0)	\$0
A. 2019-20 EE Non-Debt Amount Levied (per 19-20 PI-1506-AC, entered as a negative)	\$0
B. 2019-20 Actual EE Expenses (per 19-20 PI-1506AC)	\$0
(If Line 1 in this box is < 0, see 2019-20 Adjustment in "2020-21 Net Energy Efficiency Exemption" box above.)	

The 2019-20 Adjustment for Unspent Energy Exemption related to debt cannot be calculated until the 2020-21 PI-1506-AC is submitted in September, 2021, after actual calendar year 2020 debt payments (funded by the Fall, 2019 levy) are available. This adjustment will be incorporated into Line 10C of the 2021-22 Revenue Limit Calculation.

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION  
OCTOBER 15 CERTIFICATION OF 2020-21 GENERAL AID**

USING 2019-20 PI-1506-AC REPORTS, 2019-20 AUDITED MEMBERSHIP

2019 TIFOUT SCHOOL AID VALUE (CERT MAY 2020) & 2016 COMPUTER VALUE (CERT MAY 2017)

**Menasha 3430**

GUARANTEES FOR OCTOBER 15 CERTIFICATION	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,451,514	4,354,542	2,177,271
TERTIARY (G11)	656,434	1,969,302	984,651

**2020-2021 OCTOBER 15 CERT**

	FTE
<b>PART A: 2019-20 AUDITED MEMBERSHIP</b>	
A1 3RD FRI SEPT 19 MEMBERSHIP* (include Challenge Academy)	3,583.00
A2 2ND FRI JAN 20 MEMBERSHIP* (include Challenge Academy)	3,549.00
A3 TOTAL (A1 + A2)	7,132.00
A4 AVERAGE (A3/2) (ROUNDED)	3,566.00
A5 SUMMER 19 FTE EQUIVALENT* (ROUNDED)	69.00
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.54
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.00
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER	72.00
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS	0.00
A6E INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS	0.00
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)	3,708.00

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

<b>PART B: 2019-20 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC)</b>			
B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	46,624,092.72
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	9,368,613.88
B3 GENERAL STATE AID	10R 000000 620	-	29,453,801.00
B4 IMPACT AID DIST: NON-DED IMPACT AID	(DPI AMOUNT)	-	0.00
B5 REORG SETTLEMENT	10R 000000 850	-	0.00
B6 LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7 LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	3,466.18
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	7,798,211.66

<b>PART C: 2019-20 NET COST OF GENERAL FUND (PI-1506-AC)</b>			
C1 TOTAL GF EXPENDITURES	10E 000000 000	+	46,548,034.00
C2 DEBT SRVC TRANSFER	10E 411000 838+839	-	116,154.00
C3 REORG SETTLEMENT	10E 491000 950	-	0.00
C4 REFUND PRIOR YEAR REV	10E 492000 972	-	418.36
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	46,431,461.64
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	7,798,211.66
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	38,633,249.98

<b>PART D: 2019-20 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC)</b>			
D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	6,761,081.07
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-	116,154.00
D3 PROPERTY TAXES	38R + 39R 210	-	6,582,954.00
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)	-	61,973.07
D7 TOTAL EXPENDITURES	38E + 39E 000	+	6,705,054.64
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)	=	6,643,081.57

<b>PART E: 2019-20 SHARED COST (PI-1506-AC)</b>			
E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	45,276,331.55
E2 TRNSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		-	0.00
E3 IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE		-	0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		=	45,276,331.55

<b>PART E: 2019-20 SHARED COST - CONTINUED</b>			
E5 =			45,276,331.55
E6 PRIMARY COST CEILING PER MEMBER			1,000
E7 PRIMARY CEILING (A7 * E6)			3,708,000.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)			3,708,000.00
E9 SECONDARY COST CEILING PER MEMBER			10,030
E10 SECONDARY CEILING (A7 * E9)			37,191,240.00
E11 SECONDARY SHARED COST			33,483,240.00
	((LESSER OF E5 OR E10) - E8)		
E12 TERTIARY SHARED COST			8,085,091.55
	(GREATER OF (E5 - E8 - E11) OR 0)		
	SHARED COST PER MEMBER =	\$12,210	

<b>PART F: EQUALIZED PROPERTY VALUE</b>			
F1 2019 TIFOUT VALUE (CERT MAY 20) + EXEMPT COMPUTER VALUE (CERT MAY 17)			1,466,686.788
	VALUE PER MEMBER =	395,547	

<b>PART G: 2020-21 EQUAL AID BY TIER: USING 2019-20 PI-1506-AC DATA</b>			
G1 PRIMARY GUARANTEED VALUE PER MEMBER			1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)			7,156,440,000
G3 PRIMARY REQUIRED RATE (E8 / G2)			0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)			5,689,753,212
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)			2,948,031.83
G6 SECONDARY GUARANTEED VALUE PER MEMB			1,451,514
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)			5,382,213,912
G8 SECONDARY REQUIRED RATE (E11 / G7)			0.00622109
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)			3,915,527,124
G10 SECONDARY EQUALIZATION AID (G8 * G9)			24,358,846.64
G11 TERTIARY GUARANTEED VALUE PER MEMB			656,434
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)			2,434,057,272
G13 TERTIARY REQUIRED RATE (E12 / G12)			0.00332165
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)			967,370,484
G15 TERTIARY EQUALIZATION AID (G13 * G14)			3,213,266.17

<b>PART H: 2020-21 OCTOBER 15 CERTIFICATION OF EQUALIZATION AID</b>			
H1 2020-21 EQUALIZATION AID OCT 15 CERT (G5+G10+G15) NOT< 0			30,520,144.64
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 * -0.0161729997)			-493,602.00
H4A 2019-20 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID			4,000.00
H4B 2019-20 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)			-64.00
H5 PRIOR YEAR (2019-20) DATA ERROR ADJ/OR FEE PENALTY			0.00
H6 2020-21 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)			30,030,479

**\*\*\* PART I: 2020-21 OCTOBER 15 CERT - SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY \*\*\***

I1 2020-21 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 OCT 15 CERT			0.00
I2A PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)			0.00
I2B MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (Line I1 * -0.0161729997)			0.00
I2C 2019-20 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID			0.00
I3 2020-21 SPEC ADJ AID and/or CHAP 220-OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)			0.00

<b>*I5 2020-21 OCTOBER 15 CERTIFICATION GENERAL AID (H6+I3)</b>	<b>30,030,479</b>
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THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE I1 CAN BE FOUND IN THE "BREAKDOWN OF LINE 1" TAB IN THIS EXCEL WORKBOOK.  
COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.



**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)

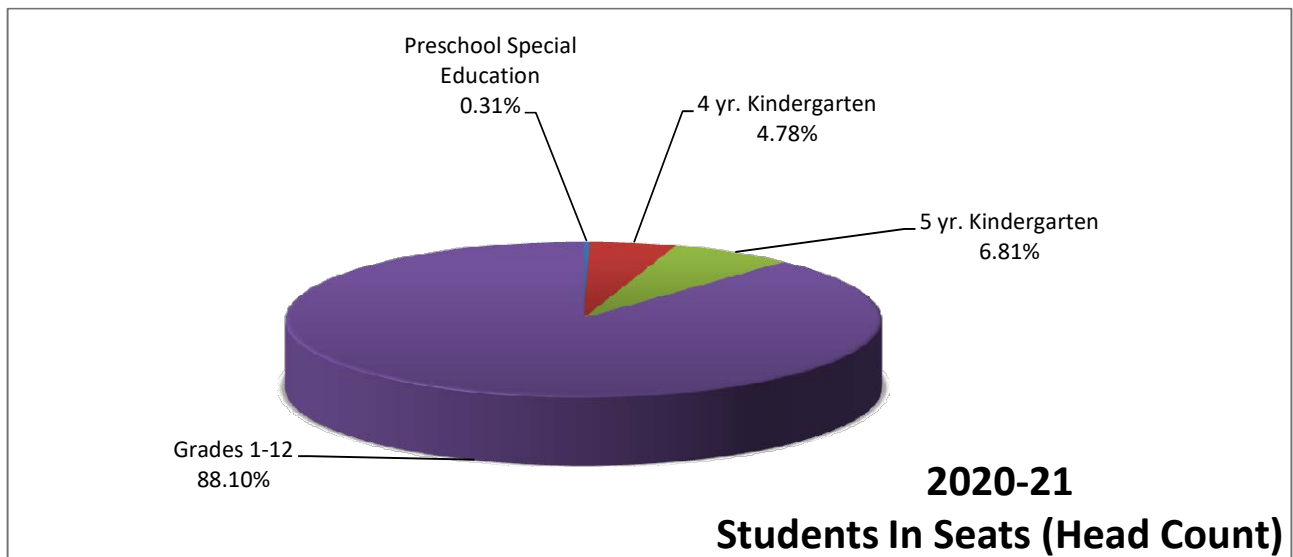
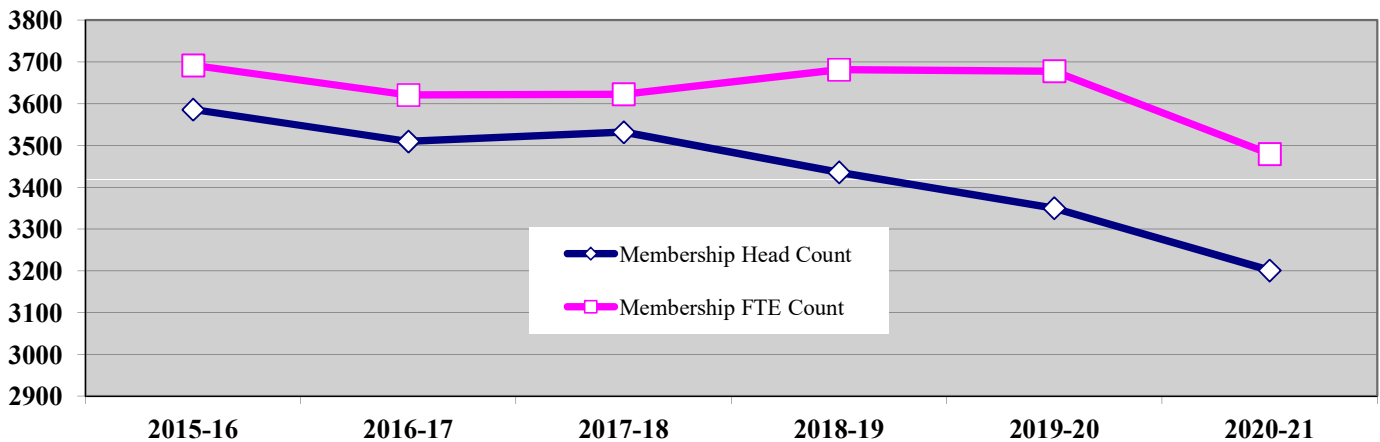
Membership Head Count	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	Change	(%) Change
Preschool Special Education	8	19	12	22	22	10	(12)	-54.5%
4 yr. Kindergarten	243	220	227	179	202	153	(49)	-24.3%
5 yr. Kindergarten	267	247	248	255	193	218	25	13.0%
Grades 1-12	3068	3024	3045	2980	2933	2820	(113)	-3.9%
<b>Total</b>	<b>3586</b>	<b>3510</b>	<b>3532</b>	<b>3436</b>	<b>3350</b>	<b>3201</b>	<b>(149)</b>	<b>-4.4%</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	4	10	6	12	22	10	(12)	-54.5%
4 yr. Kindergarten	123	141	147	121	217	158	(59)	-27.2%
5 yr. Kindergarten	292	259	270	299	211	230	19	9.0%
Grades 1-12	3273	3211	3200	3250	3228	3082	(146)	-4.5%
<b>Total</b>	<b>3692</b>	<b>3621</b>	<b>3623</b>	<b>3682</b>	<b>3678</b>	<b>3480</b>	<b>(198)</b>	<b>-5.4%</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.

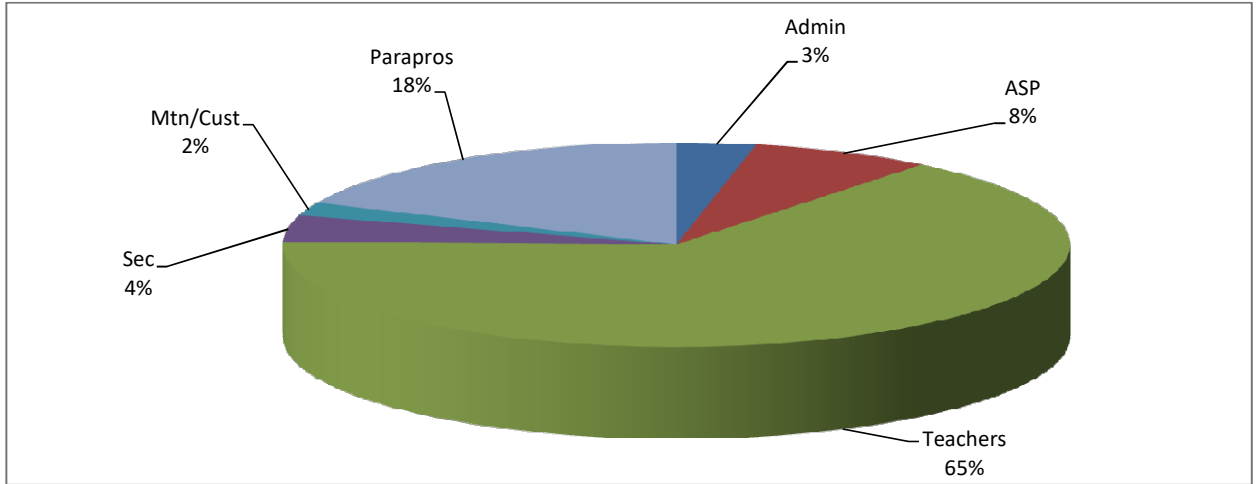


**District Instructional & Support Staff**

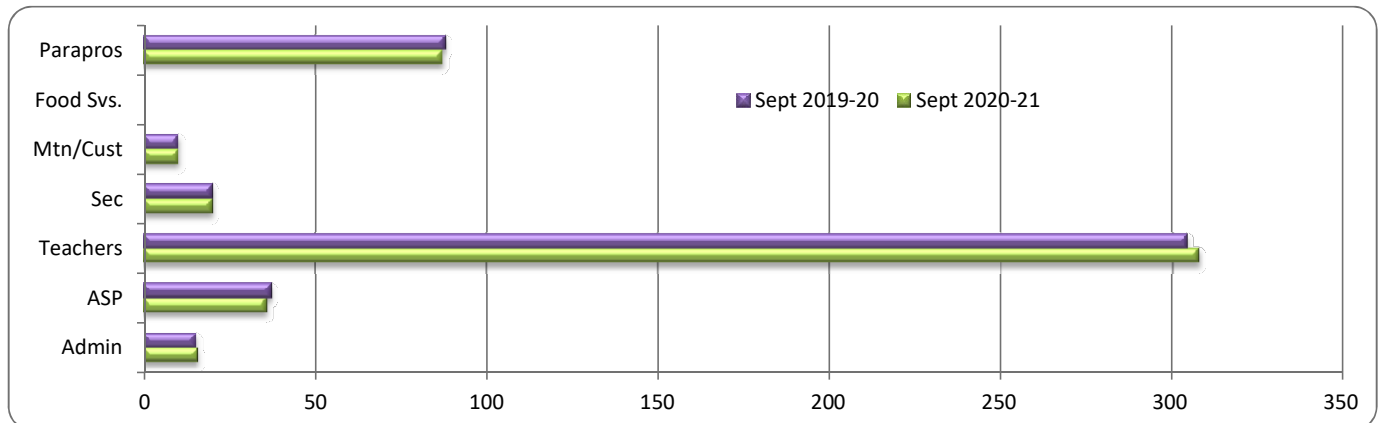
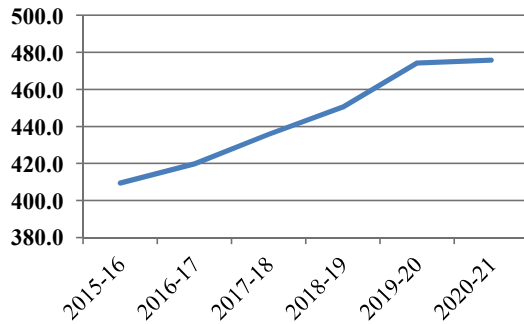
	Sept 2015-16	Sept 2016-17	Sept 2017-18	Sept 2018-19	Sept 2019-20	Sept 2020-21	Change	% of Prior Yr.
Administrators	15.00	15.00	15.00	15.00	15.00	15.50	0.50	0.0%
Admn. Support Personnel	23.60	25.50	26.80	34.00	36.88	35.50 *	(1.38)	-3.7%
Teachers	281.98	282.70	289.30	292.55	304.60	307.95	3.35	1.1%
Secretaries	19.84	20.50	20.50	20.80	19.80	19.80	-	0.0%
Maintenance/Custodial	10.00	10.00	10.00	10.00	10.00	10.00	-	0.0%
Food Service (Dist.)	-	-	-	-	-	-	-	0.0%
Paraprofessionals	59.05	66.16	74.13	77.97	87.91	87.07	(0.84)	-1.0%
<b>Total FTEs</b>	<b>409.4725</b>	<b>419.8563</b>	<b>435.7300</b>	<b>450.3200</b>	<b>474.1850</b>	<b>475.8200</b>	<b>1.6350</b>	<b>0.4%</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.



**Total FTEs**



## SECTION II

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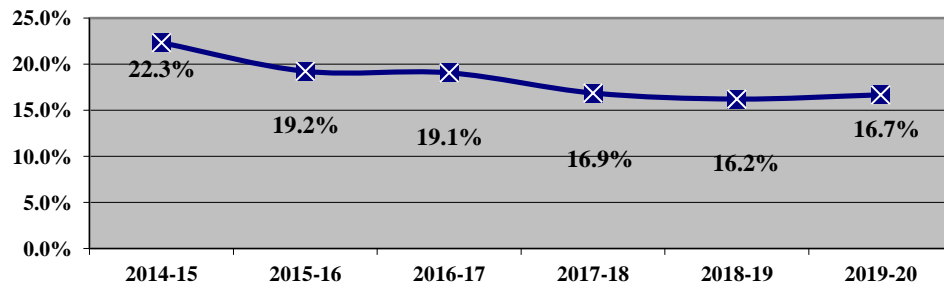
# BUDGET SUMMARY REVIEW BY FUND

**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.

	Actual 2014-15	Actual 2015-16	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20
<b>Assets:</b>						
Cash & Investments	9,025,089	6,848,047	7,501,961	6,302,822	5,727,463	6,635,464
Taxes Receivable	2,803,077	2,528,355	3,248,764	3,328,715	3,605,137	3,926,512
Accounts Receivable	1,201	28,415	787	23,511	6,990	3,724
Due From Other Funds	1,538,018	520,368	77,021	872,701	1,044,647	842,471
Due From Other Governments	823,135	1,622,157	1,491,586	1,455,441	1,033,947	1,264,324
Inventory	1,132	1,132	0	0	0	0
Prepaid Expenses	0	0	141,670	137,620	28,936	11,036
<b>Total Assets</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>12,683,529</b>
<b>Liabilities:</b>						
Accounts Payable	171,348	36,511	1,340,581	263,958	130,083	392,374
Withholdings & Fringes	2,964,711	1,137,163	928,657	497,410	613,703	715,328
Accrued Payroll Payable	1,792,602	1,859,485	1,874,132	2,005,824	2,032,779	2,028,620
Unused Vested Benefits	0	0	0	0	0	0
Due To Other Funds	0	0	0	988,271	580,874	1,381,469
Claims Payable	0	0	0	0	0	0
Other Deferred Revenue	0	0	33,505	33,076	0	0
<b>Total Liabilities</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>	<b>4,517,790</b>
Total Beginning Fund Balance:	8,586,913	9,262,991	8,515,315	8,284,915	8,332,271	8,089,680
<b>Total Ending Fund Balance:</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>	<b>8,165,739</b>
(\$) Change from Prior Year:	676,078	(747,676)	(230,400)	47,357	(242,591)	76,059
(%) Change from Prior Year:	7.87%	-8.07%	-2.71%	0.57%	-2.91%	0.94%
(%) of Expenditures:	22.3%	19.2%	19.1%	16.9%	16.2%	16.7%
<b>General + Special Education Fund Expenditures (Net of Interfund Transfers):</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>	<b>48,997,761</b>

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





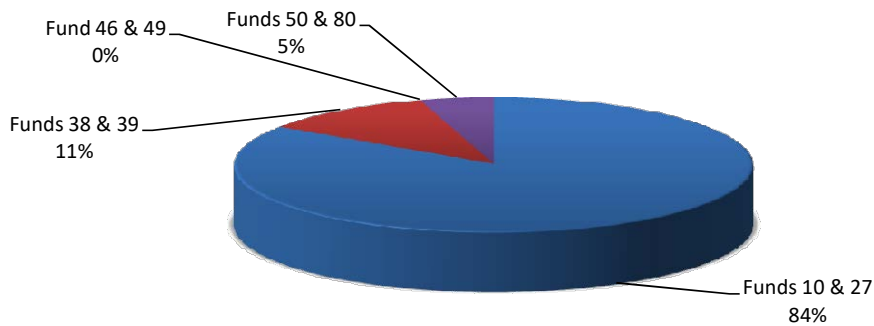
**REVENUE and EXPENDITURE SUMMARY**

Comparison of All Funds

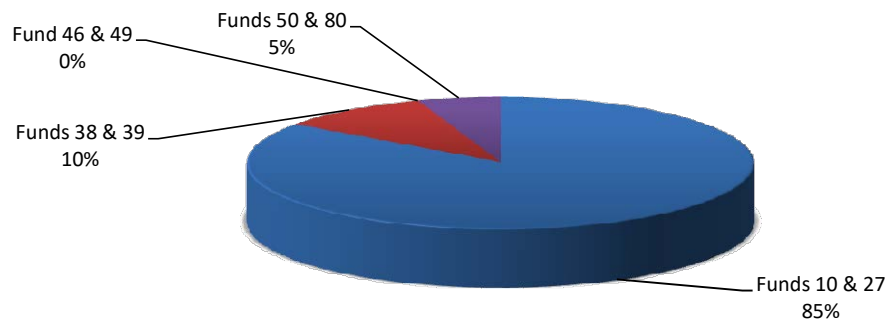
<u>Expenditures</u>	<u>Actual 2018-19</u>	<u>Actual 2019-20</u>	<u>Budget 2019-20</u>	<u>Budget 2020-21</u>	<u>Budget (\$) Change</u>	<u>Budget (%) Change</u>
10 General Fund	46,671,416	46,548,034	47,156,363	49,804,731	2,648,368	5.6%
27 Special Projects Fund	9,275,639	10,248,578	10,412,237	11,340,345	928,108	8.9%
30 Debt Services Fund (38 & 39)	4,253,535	6,705,055	6,650,167	7,953,660	1,303,493	19.6%
46 Capital Projects Fund	0	0	0	0	0	0.0%
49 Other Capital Projects Fund	0	1,294	0	0	0	0.0%
50 Food Service Fund	2,208,663	2,036,457	2,186,000	2,128,152	(57,848)	-2.6%
80 Community Services Fund	1,049,031	1,131,648	1,437,055	1,231,674	(205,382)	-14.3%
99 Package/Cooperative Program Fund	0	0	0	0	0	0.0%
<b>Total All Funds</b>	<b>63,458,284</b>	<b>66,669,772</b>	<b>67,841,823 *</b>	<b>72,458,561 *</b>	<b>4,616,739</b>	<b>6.8%</b>
	(\$) Change from Prior Year	3,211,487	*	4,616,739 *		
	(%) Change from Prior Year	5.06%	*	6.81% *		

\* Does not include  
Fund 49 Capital Projects

**DISTRIBUTION BY FUND  
2020-21 Proposed Expenditure Budgets**



**DISTRIBUTION BY FUND  
2019-20 (Prior Year) Expenditure Budgets**



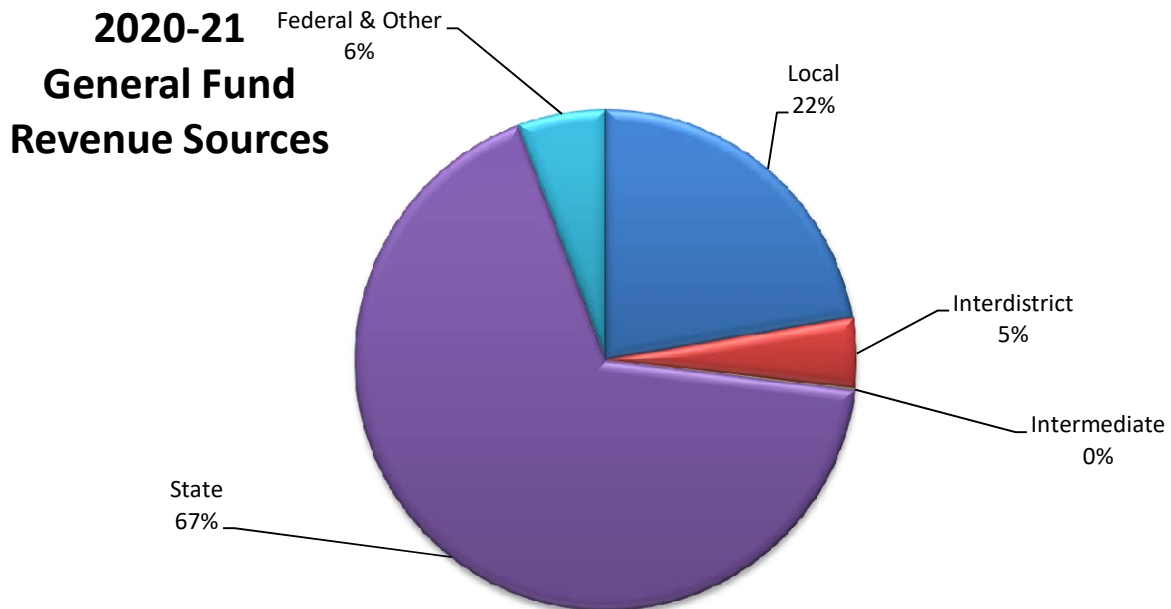
**Budget Comparison - General Fund 10 (Revenues)**

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

	Actual 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21	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	10,283,983	9,164,444	9,106,205	9,737,538	631,333	6.93%
212 Prior Property Tax	0	2,425	2,425	418	(2,007)	-82.76%
213 Mobile Home Tax	102,487	49,478	97,500	97,500	0	0.00%
219 Other Tax	0	0	681,345	694,009	12,664	1.86%
240 Payment for Services	0	0	0	0	0	0.00%
260 Sales Non-Capital	1,430	4,984	1,500	1,500	0	0.00%
270 School Activities	27,797	24,222	30,000	0	(30,000)	-100.00%
280 Investment Revenue	115,641	88,191	40,100	75,050	34,950	87.16%
290 Other Local Revenue	534,358	689,049	828,838	530,338	(298,500)	-36.01%
<b>Total</b>	11,065,698	10,022,793	10,787,913	11,136,353	348,440	3.23%
<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	1,904,303	2,094,191	2,177,199	2,256,750	79,551	3.65%
<b>Total</b>	1,904,303	2,094,191	2,177,199	2,256,750	79,551	3.65%
<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	6,096	3,308	0	(3,308)	-100.00%
517 Transit of Federal Aid	29,881	31,307	26,904	34,016	7,112	26.43%
540 Paymt for Services (CESA)	0	0	0	0	0	0.00%
<b>Total</b>	29,881	37,403	30,212	34,016	3,804	12.59%
<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	52,169	48,908	52,169	31,301	(20,868)	-40.00%
613 Library Aid	141,603	173,890	140,000	140,000	0	0.00%
618 Bilingual/Bicultural Aid	252,532	285,492	225,000	225,000	0	0.00%
619 Other State Categorical Aid	74,890	66,826	12,218	73,357	61,139	500.41%
621 Equalization Aid	28,008,781	29,202,949	29,202,949	30,030,479	827,530	2.83%
628 High Poverty Aid	297,310	250,852	250,852	250,852	0	0.00%
630 Special Projects Aid	63,606	74,742	108,328	113,861	5,533	5.11%
640 Payment for Services	0	0	0	0	0	0.00%
660 State/Local Govt	1,443	1,415	1,000	1,000	0	0.00%
650 SAGE	0	0	0	0	0	0.00%
690 Other Revenue from State	2,923,489	2,876,520	2,966,018	2,778,390	(187,628)	-6.33%
<b>Total</b>	31,815,822	32,981,593	32,958,534	33,644,240	685,706	2.08%



	Actual 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21	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	322,352	366,869	364,695	1,673,580	1,308,885	358.90%
751 ESEA Title I Grant	811,588	735,208	815,610	887,099	71,489	8.77%
752 ESEA Title V Grant	0	0	0	0	0	0.00%
780 Other Federal Aid	286,299	334,875	150,000	200,000	50,000	33.33%
790 Other Federal Revenue	0	0	0	0	0	0.00%
<b>Total</b>	<b>1,420,239</b>	<b>1,436,952</b>	<b>1,330,305</b>	<b>2,760,679</b>	<b>1,430,374</b>	<b>107.52%</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	20,199	19,437	19,437	13,888	(5,549)	-28.55%
970 Refund of Disbursement	157,118	26,780	100,000	53,466	(46,534)	-46.53%
990 Miscellaneous	15,266	4,943	15,000	10,000	(5,000)	-33.33%
<b>Total</b>	<b>192,583</b>	<b>51,160</b>	<b>134,437</b>	<b>77,354</b>	<b>(57,083)</b>	<b>-42.46%</b>
<b>TOTAL REVENUES</b>	<b>46,428,525</b>	<b>46,624,093</b>	<b>47,418,600</b>	<b>49,909,392</b>	<b>2,490,792</b>	<b>1.70%</b>
(\$ ) Change from Prior Year:		195,568				
(% ) Change from Prior Year:		0.42%				



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

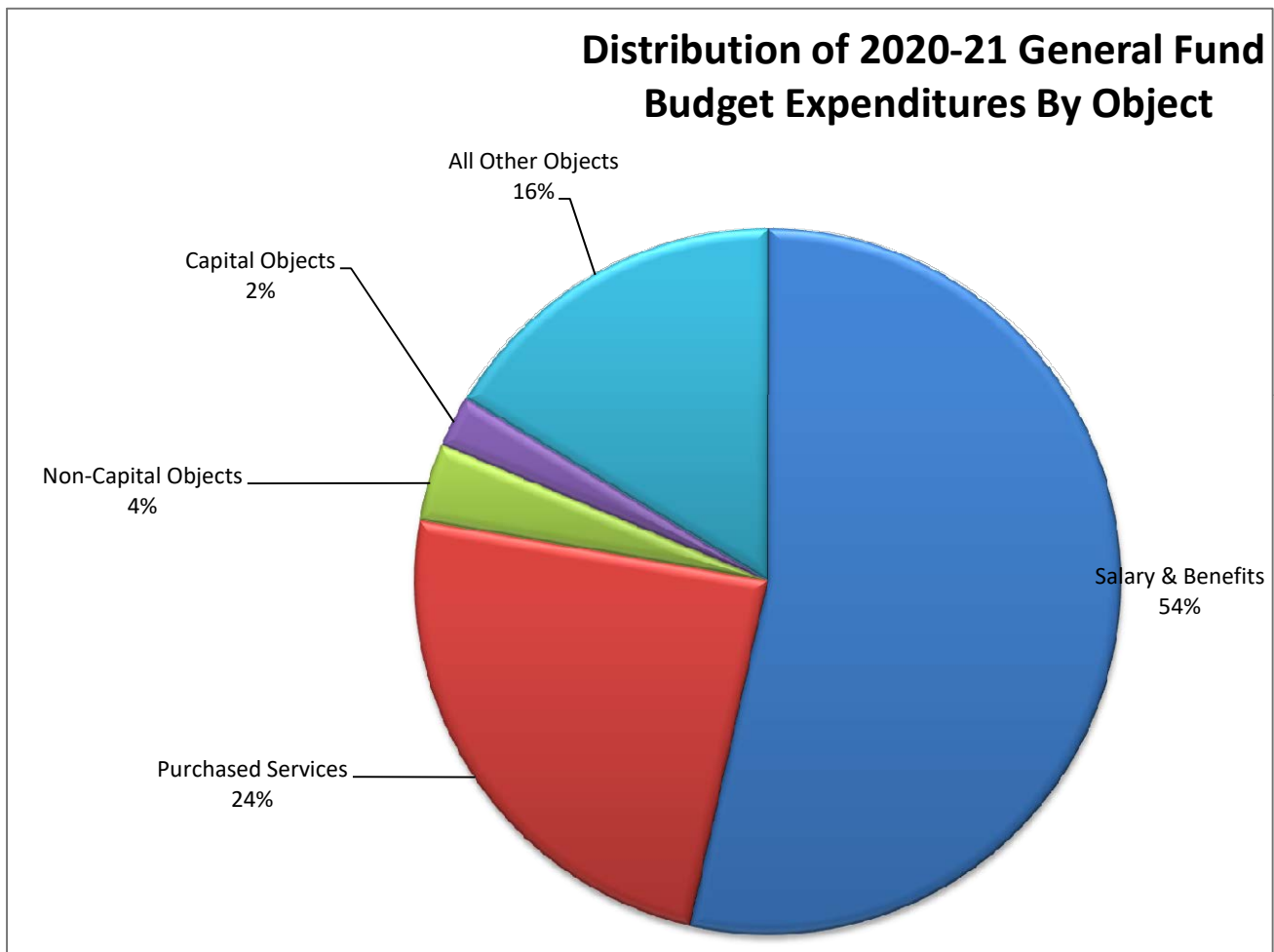
The General Fund is used to account for district financial activities for current operations, except those which are required to be accounted for in separate funds. There are no subfunds in the general fund.

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

	Actual 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21	Budget Dollar Change	Budget Percent Change
<b>SALARIES</b>	17,800,024	17,822,490	18,179,430	18,491,150	311,720	1.71%
<i>Salaries are gross amounts (ie., before deductions) paid to employees who are actually on the district payroll for services rendered to the district.</i>						
<b>EMPLOYEE BENEFITS</b>	7,639,659	7,746,212	8,095,551	8,178,197	82,646	1.02%
<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	668,712	575,958	701,114	750,295	49,181	7.01%
320 Property Services	4,191,969	2,295,502	2,426,148	2,501,880	75,732	3.12%
330 Utilities	756,156	631,121	782,776	877,360	94,584	12.08%
340 Transportation	1,089,939	923,043	1,235,630	1,094,683	(140,947)	-11.41%
350 Communications	96,897	102,528	103,665	106,115	2,450	2.36%
360 Data Processing	50,274	68,256	189,850	466,635	276,785	145.79%
370 Educational Services	82,184	109,519	84,000	95,000	11,000	13.10%
380 Intergovernmental Transfers	5,420,667	5,893,899	5,416,700	6,147,905	731,205	13.50%
<b>Total Purchased Services</b>	12,356,798	10,599,827	10,939,883	12,039,873	1,099,990	10.05%
<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	632,572	465,982	936,800	969,258	32,458	3.46%
420 Non-Capital Equipment	53,202	27,981	17,800	17,800	0	0.00%
430 Media	152,827	201,680	201,479	175,680	(25,799)	-12.80%
440 Non-Capital Objects	187,541	63,837	95,983	143,476	47,493	49.48%
460 Equipment Components	4,694	3,220	0	5,725	5,725	100.00%
470 Textbooks	326,514	228,055	354,239	288,611	(65,628)	-18.53%
480 Non-Instructional Software	231,561	223,739	182,070	176,433	(5,637)	-3.10%
490 Other Non-Capital Items	2,459	0	0	0	0	0.00%
<b>Total Non-Capital Objects</b>	1,591,371	1,214,494	1,788,371	1,776,983	(11,388)	-0.64%

	Actual 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21	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	0	0	0	0	0	0.00%
540 Building Components	0	0	0	0	0	0.00%
550 Equip./Vehicle Additions	177,370	444,814	582,650	585,150	2,500	0.43%
560 Equip./Vehicle Replace	645,625	37,954	13,750	31,551	17,801	129.46%
570 Equip./Vehicle Rentals	0	0	0	0	0	0.00%
580 Technology Software	79,670	507,746	107,900	555,000	447,100	414.37%
<b>Total Capital Objects</b>	<b>902,665</b>	<b>990,515</b>	<b>704,300</b>	<b>1,171,701</b>	<b>467,401</b>	<b>66.36%</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	0	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>0</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.	265,003	299,269	316,070	283,686	(32,384)	-10.25%
720 Judgments	5,000	0	5,000	1,000	(4,000)	-80.00%
730 Unemployment Compensation	5,129	28,801	8,000	60,000	52,000	650.00%
790 Other Insurance & Judgments	0	0	0	0	0	0.00%
<b>Total Insurance &amp; Judgments</b>	<b>275,132</b>	<b>328,070</b>	<b>329,070</b>	<b>344,686</b>	<b>15,616</b>	<b>4.75%</b>
<b>OPERATING TRANSFERS-OUT</b>	<b>6,033,058</b>	<b>7,798,851</b>	<b>6,954,444</b>	<b>7,371,513</b>	<b>417,069</b>	<b>6.00%</b>
<b>OTHER OBJECTS</b>	<b>72,709</b>	<b>47,576</b>	<b>165,314</b>	<b>430,629</b>	<b>265,315</b>	<b>160.49%</b>
<i>This category includes such things as taxes, dues and fees, reorganization settlements, adjustments, and miscellaneous objects.</i>						
<b>TOTAL EXPENDITURES</b>	<b>46,671,416</b>	<b>46,548,034</b>	<b>47,156,363</b>	<b>49,804,731</b>	<b>2,648,368</b>	<b>5.62%</b>
(\$) Change from Prior Year:	3,924,407		608,329	2,648,368		
(%) Change from Prior Year:	9.18%		1.31%	5.62%		

	Actual 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21	Budget Dollar Change	Budget Percent Change
<b><u>Expenditure Summary By Object</u></b>						
Salary & Benefits	25,439,683	25,568,702	26,274,981	26,669,346	394,365	1.50%
Purchased Services	12,356,798	10,599,827	10,939,883	12,039,873	1,099,990	10.05%
Non-Capital Objects	1,591,371	1,214,494	1,788,371	1,776,983	(11,388)	-0.64%
Capital Objects	902,665	990,515	704,300	1,171,701	467,401	66.36%
All Other Objects	6,380,899	8,174,496	7,448,828	8,146,828	698,000	9.37%
					0	0.00%
	<b>46,671,416</b>	<b>46,548,034</b>	<b>47,156,363</b>	<b>49,804,731</b>	<b>2,648,368</b>	<b>5.62%</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.*

	Actual 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21	Budget Dollar Change	Budget Percent Change
<b>REVENUES</b>						
100 Interfund Transfer-Fund 10	6,028,058	7,242,697	6,833,290	7,313,436	480,146	7.03%
300 Interdistrict Payment	183,751	265,823	240,000	265,000	25,000	10.42%
500 Intermediate Sources	17,406	11,647	10,000	10,000	0	0.00%
600 State Revenue	1,971,375	2,046,382	2,069,704	2,358,686	288,982	13.96%
700 Federal Revenue	1,072,658	682,029	1,259,243	1,393,222	133,979	10.64%
900 Other Revenue	0	0	0	0	0	0.00%
<b>000 Total Revenue</b>	<b>9,273,249</b>	<b>10,248,578</b>	<b>10,412,237</b>	<b>11,340,345</b>	<b>928,108</b>	<b>8.91%</b>
(\$) Change from Prior Year:		975,329				
(%) Change from Prior Year:		10.52%				

**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	6,075,769	6,733,191	6,505,457	6,941,499	436,042	6.70%
200 Employee Benefits	2,309,474	2,623,617	2,415,097	2,768,976	353,879	14.65%
310 Personal Services	48,221	17,654	30,021	25,500	(4,521)	-15.06%
320 Property Services	1,700	232	8,200	3,700	(4,500)	-54.88%
340 Transportation	342,096	323,500	398,225	362,195	(36,030)	-9.05%
350 Communications	5,352	4,355	6,100	6,300	200	3.28%
360 Data Processing	59	18,885	20,000	62,448	42,448	212.24%
370 Private Tuition	179,118	265,614	0	156,000	156,000	0.00%
380 Intergovernmental Transfers	191,593	186,924	189,100	152,586	(36,514)	-19.31%
410 Supplies & Materials	65,355	31,976	88,045	80,807	(7,239)	-8.22%
430 Instructional Software	7,878	1,185	1,185	360	(825)	-69.62%
440 Non-Capital Equipment	21,275	15,764	3,183	2,517	(666)	-20.93%
470 Textbooks	0	291	7,491	2,000	(5,491)	-73.30%
480 Non-Instr Software	16,165	1,399	7,000	5,300	(1,700)	-24.29%
500 Capital Equipment	5,760	21,490	0	0	0	0.00%
900 Other Objects	3,435	2,502	733,133	770,157	37,024	5.05%
<b>000 Total Expenditures</b>	<b>9,273,249</b>	<b>10,248,578</b>	<b>10,412,237</b>	<b>11,340,345</b>	<b>928,108</b>	<b>8.91%</b>
(\$) Change from Prior Year:		975,329				
(%) Change from Prior Year:		10.52%				

**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.*

	Actual 2018-19	Actual 2019-2020	Budget 2019-20	Budget 2020-21	Dollar Change	Percent Change
<b><u>FUND BALANCE</u></b>						
Beginning Fund Balance:	211,318	262,816	262,816	432,937		
Ending Fund Balance:	262,816	432,937	427,911	63,157		
(\$) Change from Prior Year:		170,121		(364,754)		
(%) Change from Prior Year:		64.73%		-85.24%		
<b><u>REVENUES</u></b>						
110 Interfund Transfer-Fd 1	0	117,448	116,154	58,077	(58,077)	0.00%
211 Property Taxes	1,336,425	1,059,057	1,059,057	1,140,769	81,712	7.72%
280 Interest on Investment	0	234	100	50	(50)	-50.00%
800 Other Financing Source	0	0	0	0	0	0.00%
900 Debt Prem/Accrued Int	62,673	59,414	55,816	56,187	371	0.00%
<b>000 Total Revenues</b>	<b>1,399,098</b>	<b>1,236,153</b>	<b>1,231,127</b>	<b>1,255,083</b>	<b>23,956</b>	<b>1.95%</b>
(\$) Change from Prior Year:		(162,945)		23,956		
(%) Change from Prior Year:		-11.65%		1.95%		
<b><u>EXPENDITURES</u></b>						
674 STF Loan-Principal	112,500	112,500	112,500	680,000	567,500	504.44%
673 L.T. Loan-Principal	170,000	170,000	170,000	170,000	0	0.00%
675 L.T. Bonds-Principal	720,000	465,000	465,000	475,000	10,000	2.15%
670 Total	1,002,500	747,500	747,500	1,325,000	577,500	77.26%
683 L.T. Loan-Interest	73,938	73,938	73,938	73,938	0	0.00%
684 STF Loan-Interest	95,938	91,719	91,719	87,000	(4,719)	-5.15%
685 L.T. Bonds-Interest	175,225	152,875	152,875	138,925	(13,950)	-9.13%
680 Total	345,100	318,532	318,532	299,863	(18,669)	-5.86%
690 Other Debt Retirement	0	0	0	0	0	0.00%
<b>000 Total Expenditures</b>	<b>1,347,600</b>	<b>1,066,032</b>	<b>1,066,032</b>	<b>1,624,863</b>	<b>558,831</b>	<b>52.42%</b>
(\$) Change from Prior Year:		(281,568)		558,831		
(%) Change from Prior Year:		-20.89%		52.42%		

**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 2018-19</b>	<b>Actual 2019-20</b>	<b>Budget 2019-20</b>	<b>Budget 2020-21</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b><u>FUND BALANCE</u></b>						
Beginning Fund Balance:	974,340	1,277,012	1,277,012	1,162,918		
Ending Fund Balance:	1,277,012	1,162,918	(1,378,238)	568,278		
(\$ ) Change from Prior Year:		(114,094)		1,946,516		
(% ) Change from Prior Year:		-8.93%		-141.23%		
(% ) of Expenditure Budget		20.6%		9.0%		
<b><u>REVENUES</u></b>						
140 Transfer-In FD 40	0	0	0	0	0	0.00%
211 Property Taxes	3,206,000	5,523,897	2,928,135	5,733,157	2,805,022	95.80%
280 Interest on Investment	2,607	1,031	750	1,000	250	33.33%
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>3,208,607</b>	<b>5,524,928</b>	<b>2,928,885</b>	<b>5,734,157</b>	<b>2,805,272</b>	<b>95.78%</b>
(\$ ) Change from Prior Year:		2,316,321		2,805,272		
(% ) Change from Prior Year:		72.19%		195.78%		
<b><u>EXPENDITURES</u></b>						
673 L.T. Loan-Principal	0	0	0	0	0	0.00%
675 L.T. Bonds-Principal	1,560,000	4,005,000	4,272,250	5,163,166	(325,000)	-17.91%
670 Total	1,560,000	4,005,000	4,272,250	5,163,166	(325,000)	-17.91%
683 L.T. Loan-Interest	0	0	0	0	0	0.00%
685 L.T. Bonds-Interest	1,345,210	1,621,187	1,311,160	1,164,906	(28,773)	-2.06%
680 Total	1,345,210	1,621,187	1,311,160	1,164,906	(28,773)	-2.06%
690 Other Debt Retirement	725	12,836	725	725	(1,000)	-100.00%
<b>000 Total Expenditures</b>	<b>2,905,935</b>	<b>5,639,023</b>	<b>5,584,135</b>	<b>6,328,797</b>	<b>744,662</b>	<b>13.34%</b>
(\$ ) Change from Prior Year:		2,733,088		744,662		
(% ) Change from Prior Year:		94.05%		13.34%		

**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 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21	Dollar Change	Percent Change
<b><u>FUND BALANCE</u></b>						
Beginning Fund Balance:	20,312	25,800	25,800	466,179		
Ending Fund Balance:	25,800	466,179	31,300	466,679		
(\$) Change from Prior Year:		440,379		435,379		
(%) Change from Prior Year:		1706.90%		1390.99%		
<b><u>REVENUES</u></b>						
110 Transfer-In FD 40	5,000	440,000	5,000	0	(5,000)	-100.00%
280 Interest on Investment	488	379	500	500	0	0.00%
800 Other Financing Sources	0	0	0	0	0	0.00%
<b>000 Total Revenues</b>	<b>5,488</b>	<b>440,379</b>	<b>5,500</b>	<b>500</b>	<b>0</b>	<b>0.00%</b>
(\$) Change from Prior Year:		434,891		(5,000)		
(%) Change from Prior Year:				-90.91%		
<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	0.00%
<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:						
(%) Change from Prior Year:						



**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 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21	Dollar Change	Percent Change
<b><u>FUND BALANCE</u></b>						
Beginning Fund Balance:	0	930	0	0		
Ending Fund Balance:	930	0	0	0		
(\$) Change from Prior Year:	0	(930)	0	0		
(%) Change from Prior Year:						
<b><u>REVENUES</u></b>						
200 Local Revenue	930	365	0	0	0	0.00%
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>930</b>	<b>365</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
(\$) Change from Prior Year:		(565)	0	0		
(%) Change from Prior Year:		-60.81%	0.00%	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	0	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	1,294	0	0	0	0.00%
900 Other Objects	0	0	0	0	0	0.00%
<b>000 Total Expenditures</b>	<b>0</b>	<b>1,294</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0.00%</b>
(\$) Change from Prior Year:		1,294	0	0		
(%) Change from Prior Year:		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 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21	Dollar Change	Percent Change
<b>FUND BALANCE</b>						
Beginning Fund Balance:	314,766	355,879	355,879	488,476		
Ending Fund Balance:	355,879	488,476	392,505	498,226		
(\$) Change from Prior Year:		132,597		105,721		
(%) Change from Prior Year:		37.26%		26.93%		
(%) of Budget		24.0%		23.4%		
<b>REVENUES</b>						
200 Local Sources	541,251	403,661	537,500	17,250	(520,250)	-96.79%
600 State Sources	43,917	41,016	41,000	36,000	(5,000)	-12.20%
700 Federal Sources	1,664,609	1,723,928	1,644,126	2,084,652	440,526	26.79%
900 Miscellaneous	0	450	0	0	0	0.00%
<b>000 Total Revenues</b>	<b>2,249,777</b>	<b>2,169,054</b>	<b>2,222,626</b>	<b>2,137,902</b>	<b>(84,724)</b>	<b>-3.81%</b>
(\$) Change from Prior Year:		(80,722)		(84,724)		
(%) Change from Prior Year:		-3.59%		-3.81%		
<b>EXPENDITURES</b>						
100 Salaries	2,147	2,255	0	0	0	0.00%
200 Employee Benefits	60	0	0	0	0	0.00%
319 Consultants-FSMC	1,950,181	1,593,736	1,925,000	1,830,000	(95,000)	-4.94%
324 Maintenance Services	3,927	9,174	5,000	5,000	0	0.00%
327 Construction Services	0	0	0	0	0	0.00%
340 Transportation	2,669	1,484	2,500	2,000	(500)	-20.00%
350 Communications	3,108	4,260	3,000	2,750	(250)	-8.33%
360 Data Processing	9,741	2,574	10,000	7,500	(2,500)	-25.00%
380 Pymt to State-Commodities	55,072	53,365	52,750	52,750	0	0.00%
411 Supplies & Materials	430	13,353	11,250	15,852	4,602	40.91%
415 Food	133,868	249,869	139,000	167,300	28,300	20.36%
440 Non-Capital Equipment	47,052	8,217	5,000	7,500	2,500	50.00%
480 Software	410	6,864	7,500	7,500	0	0.00%
551 Equipment-Addition	0	13,714	5,000	10,000	5,000	100.00%
561 Equipment-Replacement	0	77,592	20,000	20,000	0	0.00%
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>2,208,663</b>	<b>2,036,457</b>	<b>2,186,000</b>	<b>2,128,152</b>	<b>(57,848)</b>	<b>-2.65%</b>
(\$) Change from Prior Year:		(172,206)		(57,848)		
(%) Change from Prior Year:		-7.80%		-2.65%		

**Budget Comparison - Community Service Fund 80**

*This fund is used to account for activities such as adult education, community recreation programs such as ever 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 levy 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 may establish a Community Service Fund pursuant to s. 120.13(19).*

	Actual 2018-19	Actual 2019-2020	Budget 2019-20	Budget 2020-21	Dollar Change	Percent Change
<b><u>FUND BALANCE</u></b>						
Beginning Fund Balance:	98,762	360,684	360,684	451,405		
Ending Fund Balance:	360,684	451,405	116,629	104,731		
(\$) Change from Prior Year:		90,721		(11,897)		
(%) Change from Prior Year:		25.15%		-10.20%		
<b><u>REVENUES</u></b>						
211 Property Tax -CLC	1,206,000	1,123,000	1,123,000	850,000	(273,000)	-24.31%
211 Property Tax -Other	0	0	0	0	0	0.00%
270 Other Local Revenue	66,275	63,728	70,000	35,000	(35,000)	-50.00%
600 State Revenue	0	200	0	0	0	0.00%
700 Federal Revenue	0	0	0	0	0	0.00%
900 Other Revenue	38,677	35,441	0	0	0	0.00%
<b>000 Total Revenues</b>	<b>1,310,952</b>	<b>1,222,369</b>	<b>1,193,000</b>	<b>885,000</b>	<b>(308,000)</b>	<b>-25.82%</b>
(\$) Change from Prior Year:		(88,583)		(308,000)		
(%) Change from Prior Year:		-6.76%		-25.82%		
<b><u>EXPENDITURES</u></b>						
100 Salaries	315,527	339,697	590,924	318,119	(272,805)	-46.17%
200 Employee Benefits	107,992	132,708	145,849	146,770	922	0.63%
310 Personal Services	5,924	6,816	23,414	7,050	(16,364)	-69.89%
320 Property Services	0	0	0	0	0	0.00%
340 Transportation	21,162	38,668	41,550	42,865	1,315	3.16%
350 Communications	835	1,074	1,150	1,575	425	36.96%
380 Intergovernment Pymts	586,442	604,910	617,499	694,812	77,313	12.52%
410 Supplies & Materials	10,538	6,729	11,470	14,908	3,438	29.97%
440 Non-Capital Objects	611	0	4,800	4,775	(25)	-0.52%
480 Non-Inst. Software	0	1,045	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	0	0	400	800	400	100.00%
<b>000 Total Expenditures</b>	<b>1,049,031</b>	<b>1,131,648</b>	<b>1,437,055</b>	<b>1,231,674</b>	<b>(205,382)</b>	<b>-14.29%</b>
(\$) Change from Prior Year:		82,617		(205,382)		
(%) Change from Prior Year:		7.88%		-14.29%		

**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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21
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**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	4,511,620	4,154,707	4,211,845	4,244,422	4,541,010
200 Employee Benefits	1,985,395	1,975,672	2,011,932	2,857,486	2,656,824
300 Purchased Services	46,102	44,669	28,819	43,700	294,672
400 Non-Capital Objects	435,731	430,471	289,983	443,413	417,495
500 Capital Objects	3,782	0	0	1,000	0
900 Other Objects	900	794	1,390	300	1,500
<b>Total</b>	<b>6,983,530</b>	<b>6,606,313</b>	<b>6,543,968</b>	<b>7,590,321</b>	<b>7,911,502</b>
(\$) Change from Prior Year:		(377,217)	(62,345)		321,181
(%) Change from Prior Year:		-5.40%	-0.94%		4.23%

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21
<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	6,618,062	7,132,413	6,945,102	7,219,214	7,150,020
200 Employee Benefits	3,073,991	3,164,512	3,132,579	2,864,670	2,855,255
300 Purchased Services	13,572	19,865	9,039	18,234	29,776
400 Non-Capital Objects	238,396	245,697	220,731	271,373	329,852
500 Capital Objects	81,802	22,898	26,769	10,750	33,250
900 Other Objects	2,752	2,562	1,630	2,300	88,352
<b>Total</b>	<b>10,028,575</b>	<b>10,587,947</b>	<b>10,335,852</b>	<b>10,386,540</b>	<b>10,486,505</b>
(\$) Change from Prior Year:		559,372	(252,096)		99,965
(%) Change from Prior Year:		5.58%	-2.38%		0.96%

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21
<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	451,128	498,783	452,236	468,669	587,365
200 Employee Benefits	211,306	232,229	212,465	199,738	262,658
300 Purchased Services	1,404	2,450	750	1,350	950
400 Non-Capital Objects	10,383	15,028	11,770	14,913	11,213
500 Capital Objects	0	0	0	0	0
900 Other Objects	159	0	200	400	0
<b>Total</b>	<b>674,380</b>	<b>748,490</b>	<b>677,422</b>	<b>685,070</b>	<b>862,186</b>
(\$) Change from Prior Year:		74,110	(71,068)		177,116
(%) Change from Prior Year:		10.99%	-9.49%		25.85%

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21
<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	532,026	561,145	525,742	507,535	611,230
200 Employee Benefits	223,448	205,761	210,102	181,440	233,908
300 Purchased Services	2,221	7,534	7,467	8,950	7,700
400 Non-Capital Objects	8,683	7,156	3,857	6,807	7,025
500 Capital Objects	6,750	0	0	0	0
700 Insurance	0	0	0	0	0
900 Other Objects	0	0	0	0	0
<b>Total</b>	<b>773,128</b>	<b>781,597</b>	<b>747,169</b>	<b>704,732</b>	<b>859,862</b>
(\$) Change from Prior Year:		8,469	(34,428)		155,130
(%) Change from Prior Year:		1.10%	-4.40%		22.01%

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21
<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	413,317	361,717	333,036	444,352	362,480
200 Employee Benefits	51,314	43,731	39,848	33,993	40,000
300 Purchased Services	65,221	46,491	42,315	60,000	60,700
400 Non-Capital Objects	65,879	97,935	47,146	40,803	40,874
500 Capital Objects	15,379	11,400	16,958	12,000	12,000
900 Other Objects	17,652	15,165	11,056	10,600	10,600
<b>Total</b>	<b>628,762</b>	<b>576,439</b>	<b>490,359</b>	<b>601,748</b>	<b>526,654</b>
(\$) Change from Prior Year:		(52,323)	(86,080)		(75,094)
(%) Change from Prior Year:		-8.32%	-14.93%		-12.48%

<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	805	1,025	19,783	12,316	2,969
200 Employee Benefits	161	189	3,557	1,069	460
300 Purchased Services	188	1	0	500	500
400 Non-Capital Objects	5,115	11,588	25,068	18,736	325
500 Capital Objects	0	0	0	12,900	0
900 Other Objects	621	973	263	980	325
<b>Total</b>	<b>6,890</b>	<b>13,776</b>	<b>48,670</b>	<b>46,501</b>	<b>4,579</b>
(\$) Change from Prior Year:		6,886	34,894		(41,922)
(%) Change from Prior Year:		99.94%	253.30%		-90.15%

<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	619,587	645,161	734,576	731,255	768,966
200 Employee Benefits	271,641	258,225	302,156	258,964	313,776
300 Purchased Services	195,876	185,370	206,037	197,650	523,109
400 Non-Capital Objects	15,320	27,821	6,080	43,971	40,738
500 Capital Objects	0	0	0	0	0
900 Other Objects	125	775	70	2,500	1,100
<b>Total</b>	<b>1,102,549</b>	<b>1,117,351</b>	<b>1,248,919</b>	<b>1,234,340</b>	<b>1,647,689</b>
(\$) Change from Prior Year:		14,802	131,567		413,349
(%) Change from Prior Year:		1.34%	11.77%		33.49%

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21
<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	1,137,109	1,114,533	1,157,352	1,164,339	1,112,865
200 Employee Benefits	492,215	449,801	473,006	419,731	450,356
300 Purchased Services	365,147	307,164	363,662	426,894	301,068
400 Non-Capital Objects	173,300	219,147	251,755	270,997	206,980
500 Capital Objects	32,964	0	0	0	0
900 Other Objects	3,440	358	839	90,681	283,777
<b>Total</b>	<b>2,204,175</b>	<b>2,091,004</b>	<b>2,246,614</b>	<b>2,372,642</b>	<b>2,355,046</b>
(\$) Change from Prior Year:		(113,171)	155,610		(17,596)
(%) Change from Prior Year:		-5.13%	7.44%		-0.74%

<b>23000-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	221,100	221,799	229,329	224,776	225,231
200 Employee Benefits	90,497	86,824	95,170	88,168	90,107
300 Purchased Services	108,296	126,645	104,266	126,144	122,764
400 Non-Capital Objects	8,295	8,213	12,259	15,200	23,200
500 Capital Objects	81,430	0	0	0	0
900 Other Objects	17,151	18,397	14,882	21,300	21,300
<b>Total</b>	<b>526,769</b>	<b>461,877</b>	<b>455,905</b>	<b>475,588</b>	<b>482,602</b>
(\$) Change from Prior Year:		(64,892)	(5,973)		7,014
(%) Change from Prior Year:		-12.32%	-1.29%		1.47%

<b>24000-School Building Administration</b>					
<i>Activities concerned with the overall responsibility for a school building, including those performed through the office of the principal.</i>					
100 Salaries	1,587,896	1,599,499	1,639,272	1,589,157	1,643,886
200 Employee Benefits	747,265	676,281	688,414	645,392	687,479
300 Purchased Services	38,260	130,072	131,044	128,250	126,125
400 Non-Capital Objects	71,842	63,223	61,698	218,759	122,881
500 Capital Objects	157,445	0	4,152	2,000	650
900 Other Objects	7,582	7,513	6,175	10,253	6,675
<b>Total</b>	<b>2,610,290</b>	<b>2,476,588</b>	<b>2,530,754</b>	<b>2,593,811</b>	<b>2,587,696</b>
(\$) Change from Prior Year:		(133,702)	54,166		(6,115)
(%) Change from Prior Year:		-5.12%	2.19%		-0.24%

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21
<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	903,875	941,411	1,021,911	1,020,939	882,180
200 Employee Benefits	343,492	343,601	385,350	384,593	366,477
300 Purchased Services	6,763,140	5,955,573	3,750,369	4,268,956	4,373,059
400 Non-Capital Objects	259,717	314,471	202,974	342,200	478,200
500 Capital Objects	174,357	187,751	42,902	55,000	50,000
700 Insurance and Judgements	0	0	0	0	0
900 Other Objects	9,625	13,040	4,912	11,500	9,500
<b>Total</b>	<b>8,454,206</b>	<b>7,755,848</b>	<b>5,408,418</b>	<b>6,083,188</b>	<b>6,159,416</b>
(\$)	Change from Prior Year:		(698,358)	(2,347,431)	76,228
(%)	Change from Prior Year:		-8.26%	-30.27%	1.25%

**260000-Central Services**  
*This area includes activities of a district-wide nature, other than general administration, which support other instructional and supporting service programs.*

100 Salaries	571,734	567,736	552,307	552,456	602,947
200 Employee Benefits	204,316	202,831	191,631	160,307	220,897
300 Purchased Services	123,036	193,176	89,668	131,150	122,400
400 Non-Capital Objects	84,948	57,027	25,962	59,200	46,700
500 Capital Objects	41,356	344,805	0	0	30,151
900 Other Objects	(1,111)	4,910	3,850	7,500	4,000
<b>Total</b>	<b>1,024,279</b>	<b>1,370,485</b>	<b>863,419</b>	<b>910,614</b>	<b>1,027,096</b>
(\$)	Change from Prior Year:		346,206	(507,067)	116,482
(%)	Change from Prior Year:		33.80%	-37.00%	12.79%

**270000-Insurance & Judgments**  
*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.*

300 Purchased Services	3,854	0	4,033	4,033	4,000
700 Ins. & Judgements	274,647	275,132	328,070	329,070	344,686
900 Other Objects	0	0	0	0	0
<b>Total</b>	<b>278,501</b>	<b>275,132</b>	<b>332,103</b>	<b>333,103</b>	<b>348,686</b>
(\$)	Change from Prior Year:		(3,369)	56,971	15,583
(%)	Change from Prior Year:		-1.21%	20.71%	4.68%



	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21
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### **280000-Debt Services**

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.

<b>Total</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
(\$) Change from Prior Year:	55	0	0	0	0
(%) Change from Prior Year:	0.00%	0.00%	0.00%	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	95	0	0	0
200 Employee Benefits	0	1	0	0	0
300 Purchased Services	2,894	116,881	129,139	285,000	309,380
400 Non-Capital Objects	3,173	93,593	55,212	42,000	51,500
500 Capital Objects	0	335,810	880,814	610,650	1,045,650
900 Other Objects	0	0	0	0	0
<b>Total</b>	<b>6,067</b>	<b>546,381</b>	<b>1,065,165</b>	<b>937,650</b>	<b>1,406,530</b>
(\$) Change from Prior Year:		540,314	518,784		468,880
(%) Change from Prior Year:		8905.78%	94.95%		50.01%

### **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	5,779,205	11,262,187	13,534,380	12,200,516	13,138,683
<b>Total</b>	<b>5,779,205</b>	<b>11,262,187</b>	<b>13,534,380</b>	<b>12,200,516</b>	<b>13,138,683</b>
(\$) Change from Prior Year:		5,482,982	2,272,193		938,167
(%) Change from Prior Year:		94.87%	20.18%		7.69%

<b>TOTAL-INSTRUCTION</b>	<b>19,095,265</b>	<b>19,314,561</b>	<b>18,843,439</b>	<b>20,014,911</b>	<b>20,651,287</b>
(\$) Change from Prior Year:		219,296	(471,122)		636,376
(%) Change from Prior Year:		1.15%	-2.44%		3.18%
<b>TOTAL-SUPPORT SERVICES</b>	<b>16,206,891</b>	<b>16,094,668</b>	<b>14,151,295</b>	<b>14,940,936</b>	<b>16,014,761</b>
(\$) Change from Prior Year:		(112,223)	(1,943,372)		1,073,825
(%) Change from Prior Year:		-0.69%	-12.07%		7.19%
<b>TOTAL-NON-PROGRAM</b>	<b>5,779,205</b>	<b>11,262,187</b>	<b>13,534,380</b>	<b>12,200,516</b>	<b>13,138,683</b>
(\$) Change from Prior Year:		5,482,982	2,272,193		938,167
(%) Change from Prior Year:		94.87%	20.18%		7.69%
<b>TOTAL ALL FUNCTIONS</b>	<b>41,081,361</b>	<b>46,671,416</b>	<b>46,529,115</b>	<b>47,156,363</b>	<b>49,804,731</b>
(\$) Change from Prior Year:		5,590,055	(142,301)		2,648,368
(%) Change from Prior Year:		13.61%	-0.30%		5.62%

**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 2017-18	Actual 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21
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**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
300 Purchased Services	0	0		0	0
<b>Total</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	4,787,559	5,014,572	5,550,776	5,390,540	5,709,869
200 Employee Benefits	1,927,563	1,885,192	2,148,907	2,009,019	2,283,771
300 Purchased Services	4,627	9,870	19,479	22,300	54,098
400 Non-Capital Objects	79,163	65,457	26,146	70,115	59,967
500 Capital Objects	0	0	21,490	0	0
900 Other Objects	1,272	1,778	1,955	731,657	768,681
<b>Total</b>	<b>6,800,184</b>	<b>6,976,869</b>	<b>7,768,753</b>	<b>8,223,630</b>	<b>8,876,386</b>
(\$) Change from Prior Year:		176,685	791,884		652,756
(%) Change from Prior Year:		2.60%	11.35%		7.94%

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21
<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	3,139	2,803	0	1,000	0
200 Employee Benefits	675	516	0	0	0
300 Purchased Services	41	266	0	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>3,855</b>	<b>3,585</b>	<b>0</b>	<b>2,800</b>	<b>1,800</b>
(\$) Change from Prior Year:		(270)	(3,585)		(1,000)
(%) Change from Prior Year:		-7.00%	-100.00%		-35.71%

### **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	687,266	825,926	918,295	924,291	994,681
200 Employee Benefits	296,204	323,055	369,667	337,046	386,946
300 Purchased Services	49,005	17,888	16,784	27,825	30,986
400 Non-Capital Objects	23,531	27,069	23,333	26,489	20,717
500 Capital Objects	0	0	0	0	0
900 Other Objects	225	267	324	276	276
<b>Total</b>	<b>1,056,231</b>	<b>1,194,205</b>	<b>1,328,403</b>	<b>1,315,927</b>	<b>1,433,606</b>
(\$) Change from Prior Year:		137,974	134,198		117,678
(%) Change from Prior Year:		13.06%	11.24%		8.94%

### **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	226,255	232,469	264,120	189,626	236,949
200 Employee Benefits	95,262	100,712	105,043	69,032	98,259
300 Purchased Services	73,903	58,068	29,744	104,621	96,100
400 Non-Capital Objects	19,491	18,147	761	10,300	10,300
500 Capital Objects	2,212	0	0	0	0
900 Other Objects	820	865	598	1,200	1,200
<b>Total</b>	<b>417,943</b>	<b>410,260</b>	<b>400,266</b>	<b>374,779</b>	<b>442,808</b>
(\$) Change from Prior Year:		(7,683)	(9,994)		68,028
(%) Change from Prior Year:		-1.84%	-2.44%		18.15%

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21
<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
(%) Change from Prior Year:		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	233,479	316,832	303,018	331,000	302,745
400 Non-Capital Objects	1,066	0	0	0	0
500 Capital Objects	0	5,760	0	0	0
900 Other Objects	0	0	0	0	0
<b>Total</b>	<b>234,545</b>	<b>322,592</b>	<b>303,018</b>	<b>331,000</b>	<b>302,745</b>
(\$) Change from Prior Year:		88,047	(19,574)		(28,255)
(%) Change from Prior Year:		37.54%	-6.07%		-8.54%

### **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	865	0	300	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>865</b>	<b>0</b>	<b>300</b>	<b>0</b>	<b>0</b>
(\$) Change from Prior Year:		(865)	300		0

	Actual 2017-18	Actual 2018-19	Actual 2019-20	Budget 2019-20	Budget 2020-21
<b>270000-Insurance and Judgements</b>					
<i>Insurance premiums for district liability, property, fidelity, and unemployment compensation.</i>					
700 Insurance and Judgements	0	525	0	0	0
900 Other Objects	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>525</b>	<b>0</b>	<b>0</b>	<b>0</b>
(\$) Change from Prior Year:		525	(525)	0	0
(%) Change from Prior Year:		100.00%	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	356,758	365,214	447,839	164,100	283,000
<b>Total</b>	<b>356,758</b>	<b>365,214</b>	<b>447,839</b>	<b>164,100</b>	<b>283,000</b>
(\$) Change from Prior Year:		8,456	82,626		118,900
(%) Change from Prior Year:		2.37%	22.62%		72.46%
<b>TOTAL-INSTRUCTION</b>	<b>6,804,039</b>	<b>6,980,454</b>	<b>7,768,753</b>	<b>8,226,430</b>	<b>8,878,186</b>
(\$) Change from Prior Year:		176,415	788,299		651,756
(%) Change from Prior Year:		2.59%	11.29%		7.92%
<b>TOTAL-SUPPORT SERVICES</b>	<b>1,709,584</b>	<b>1,927,581</b>	<b>2,031,986</b>	<b>2,021,707</b>	<b>2,179,158</b>
(\$) Change from Prior Year:		217,997	104,405		157,452
(%) Change from Prior Year:		12.75%	5.42%		7.79%
<b>TOTAL-NON-PROGRAM</b>	<b>356,758</b>	<b>365,214</b>	<b>447,839</b>	<b>164,100</b>	<b>283,000</b>
(\$) Change from Prior Year:		8,456	82,626		118,900
(%) Change from Prior Year:		2.37%	22.62%		72.46%
<b>TOTAL ALL FUNCTIONS</b>	<b>8,870,381</b>	<b>9,273,249</b>	<b>10,248,578</b>	<b>10,412,237</b>	<b>11,340,345</b>
(\$) Change from Prior Year:		402,868	975,329		928,108
(%) Change from Prior Year:		4.54%	10.52%		8.91%

## SECTION III

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# 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**

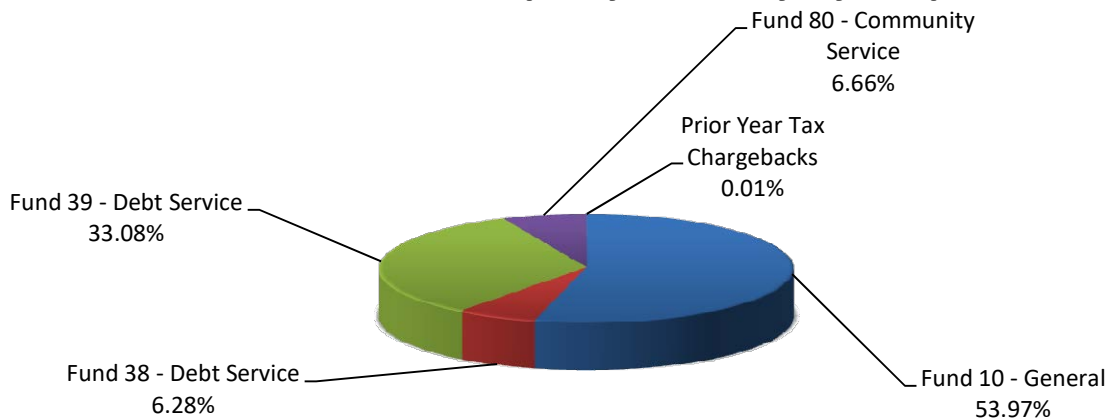
	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Proposed 2020-21	5 yr. Avg.
<b>Fund 10 - General</b>	9,731,715	10,287,756	10,283,983	9,106,205	9,737,538	9,829,439
<b>Fund 38 - Debt Service</b>	1,332,154	1,368,169	1,336,425	1,059,057	1,140,769	1,247,315
<b>Fund 39 - Debt Service</b>	3,200,471	2,848,148	3,206,000	5,582,135	5,733,157	4,113,982
<b>Fund 80 - Community Service</b>	490,000	870,000	1,206,000	1,123,000	850,000	907,800
<b>Prior Year Tax Chargebacks</b>	0	0	0	2,425	418	569
<b>Total Tax Levy</b>	14,754,340	15,374,073	16,032,408	16,872,822	17,461,882	16,099,105
(\$ Change from Prior Year Tax Levy:	254,602	619,733	658,335	840,414	589,060	592,429
(%) Change from Prior Year Tax Levy:	1.8%	4.2%	4.3%	5.2%	3.5%	4%

<b>Total Equalized Valuations (TID Out)</b>	1,308,886,224	1,350,482,397	1,406,322,239	1,462,073,744	1,513,121,864	1,408,177,294
(\$ Change from Prior Year:	27,369,387	41,596,173	55,839,842	55,751,505	51,048,120	46,321,005
(%) Change from Prior Year:	2.1%	3.2%	4.1%	4.0%	3.5%	3.4%

<b>Total Tax Rate (per \$1,000 of Equalized)</b>	\$ 11.27	\$ 11.38	\$ 11.40	\$ 11.54	\$ 11.54	11.43
(\$ Change from Prior Year Tax Rate:	\$ -	\$ 0.11	\$ 0.02	\$ 0.14	\$ -	0.05
(%) Change from Prior Year Net Tax Rate:	0.0%	1.0%	0.2%	1.2%	0.0%	0.00

<b>Fund 10-General</b>	\$ 7.435	\$ 7.618	\$ 7.313	\$ 6.228	\$ 6.435	\$ 7.01
(\$ Change from Prior Year Tax Rate:	\$ (0.13)	\$ 0.18	\$ (0.31)	\$ (1.08)	\$ 0.21	
<b>Fund 38-Debt Service</b>	\$ 1.018	\$ 1.013	\$ 0.950	\$ 0.724	\$ 0.754	\$ 0.89
(\$ Change from Prior Year Tax Rate:	\$ 0.029	\$ (0.005)	\$ (0.063)	\$ (0.226)	\$ 0.030	
<b>Fund 39-Debt Service</b>	\$ 2.445	\$ 2.109	\$ 2.280	\$ 3.818	\$ 3.789	\$ 2.89
(\$ Change from Prior Year Tax Rate:	\$ 0.18	\$ (0.34)	\$ 0.17	\$ 1.54	\$ (0.03)	
<b>Fund 80-Community Service</b>	\$ 0.374	\$ 0.644	\$ 0.858	\$ 0.768	\$ 0.562	\$ 0.64
(\$ Change from Prior Year Tax Rate:	\$ (0.12)	\$ 0.27	\$ 0.21	\$ (0.09)	\$ (0.21)	
<b>Prior Year Tax Chargebacks</b>	\$ -	\$ -	\$ -	\$ 0.0017	\$ 0.0003	\$ 0.00
(\$ Change from Prior Year Tax Rate:	\$ (0.0006)	\$ -	\$ -	\$ 0.0017	\$ (0.0014)	
<b>Total Tax Levy Rate</b>	\$ 11.27	\$ 11.38	\$ 11.40	\$ 11.54	\$ 11.54	

**Distribution of Property Tax Levy by Purpose**

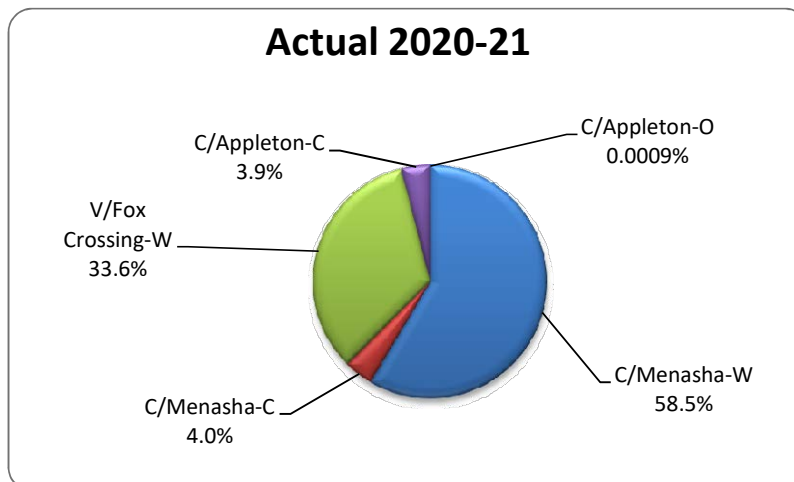
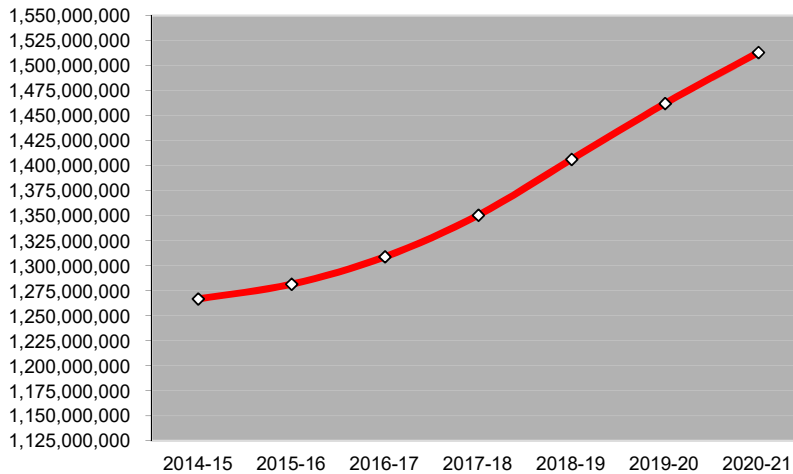




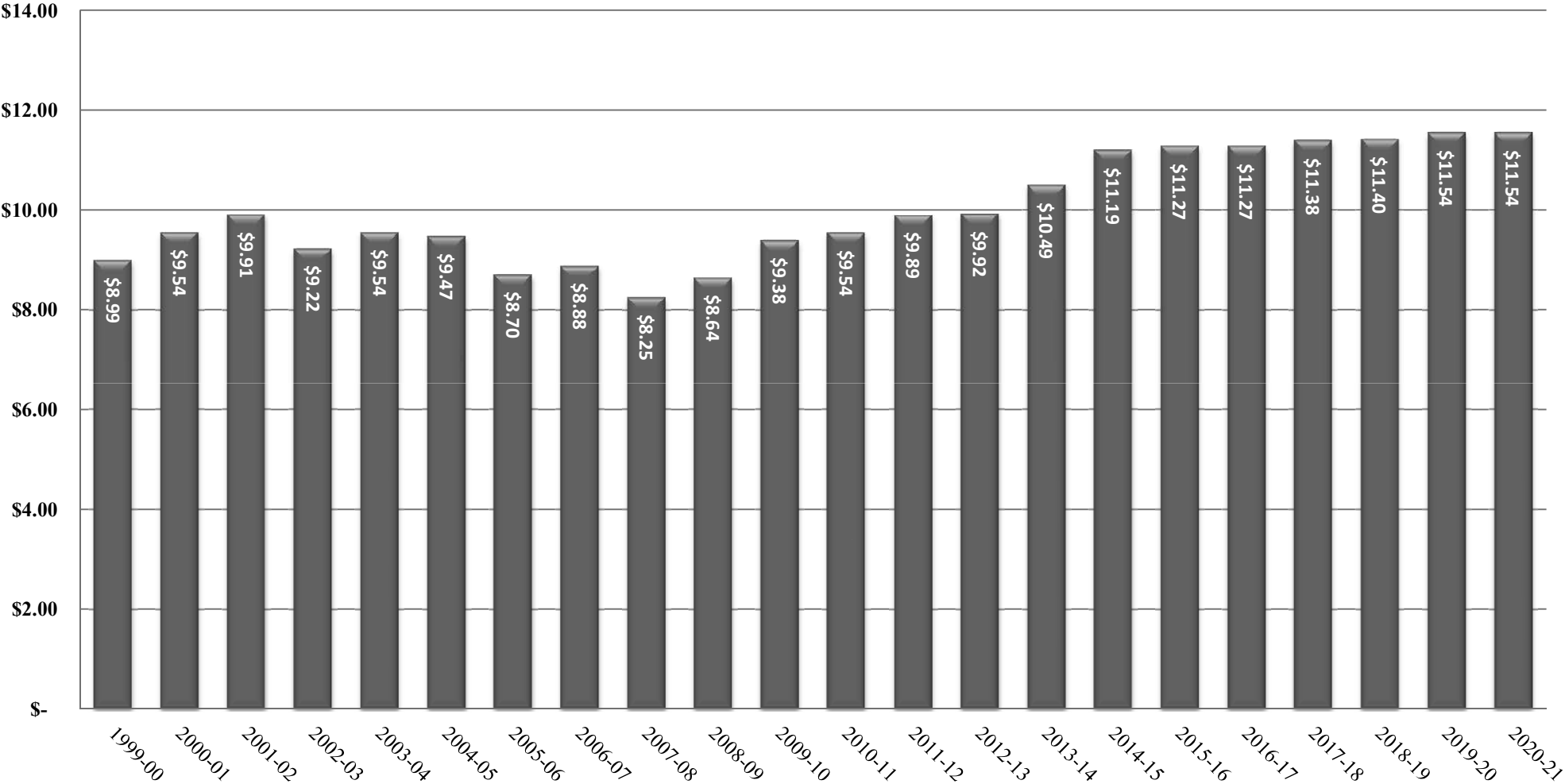
**HISTORY OF EQUALIZED VALUATION**

(October Certifications)

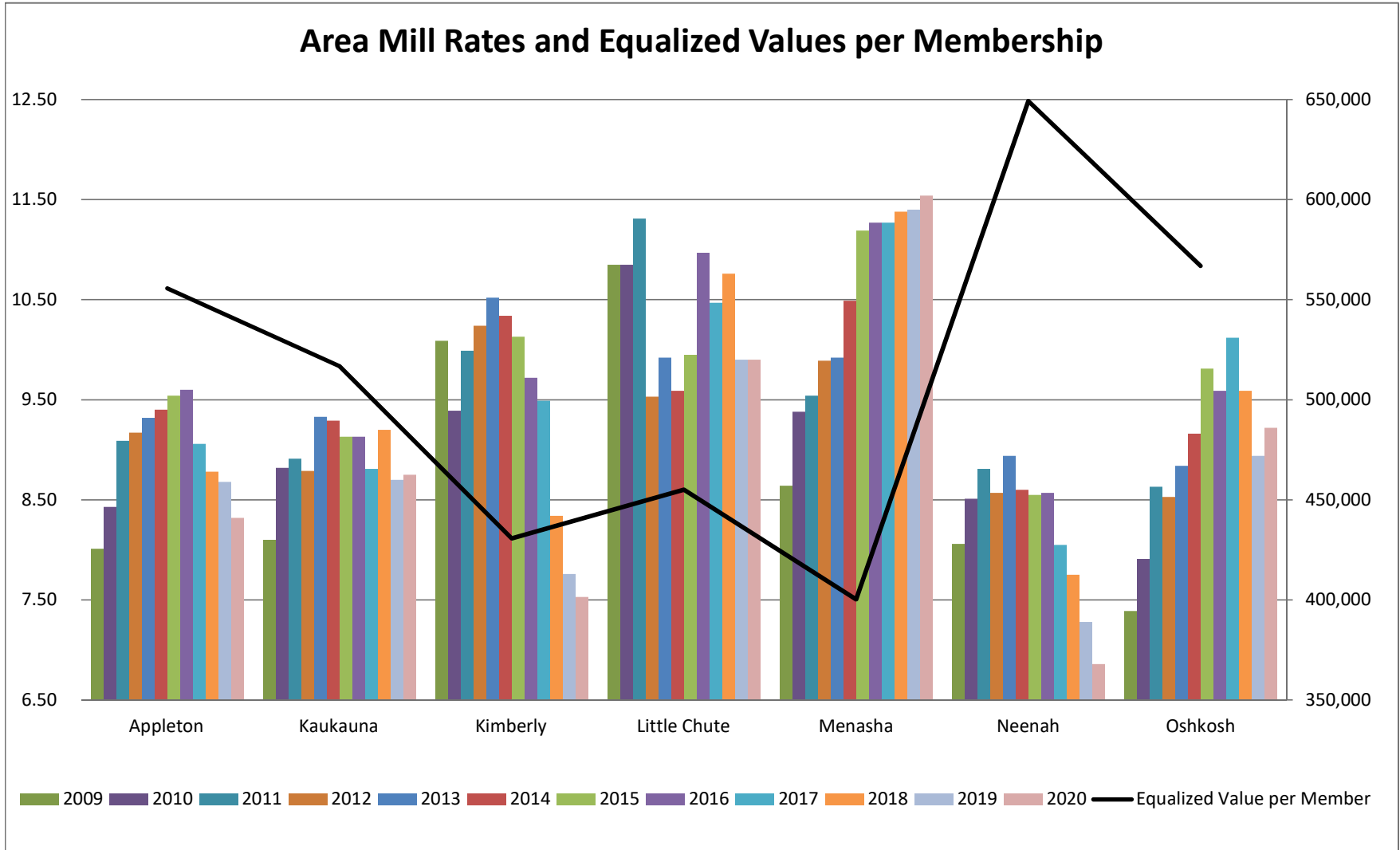
Municipality		Actual 2014-15	Actual 2015-06	Actual 2016-17	Actual 2017-18	Actual 2018-19	Actual 2019-20	Actual 2020-21
<b>City of Menasha</b>		<b>744,180,800</b>	<b>757,679,900</b>	<b>774,449,200</b>	<b>804,123,700</b>	<b>835,826,600</b>	<b>850,199,500</b>	<b>884,847,700</b>
Winnebago Co.	(\$) Change	(11,473,700)	13,499,100	16,769,300	29,674,500	61,377,400	46,075,800	34,648,200
C 70-251	(%) Change	-1.52%	1.81%	2.21%	3.83%	7.93%	5.73%	4.08%
<b>City of Menasha</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>59,615,426</b>	<b>60,700,700</b>
Calumet County	(\$) Change	5,703,949	(1,449,504)	1,911,522	2,272,434	5,700,093	5,883,136	1,085,274
C 08-251	(%) Change	12.59%	-2.84%	3.86%	4.42%	11.08%	10.95%	1.82%
<b>Village of Fox Crossing</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>489,867,641</b>	<b>508,072,363</b>
Winnebago County	(\$) Change	21,463,883	(690,902)	10,901,067	8,493,363	28,812,199	52,030,806	18,204,722
T 70-008	(%) Change	5.40%	-0.16%	2.61%	1.98%	6.71%	11.88%	3.72%
<b>City of Appleton</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>62,377,664</b>	<b>59,486,870</b>
Winnebago County	(\$) Change	(3,358,010)	3,370,728	(2,212,528)	1,155,287	1,545,476	7,600,369	(2,890,794)
C 70-201	(%) Change	-6.02%	6.42%	-3.96%	2.15%	2.88%	13.88%	-4.63%
<b>City of Appleton</b>		<b>11,334</b>	<b>11,662</b>	<b>11,708</b>	<b>12,277</b>	<b>12,535</b>	<b>13,513</b>	<b>14,231</b>
Outagamie County	(\$) Change	208	328	46	569	827	1,236	718
C 44-201	(%) Change	1.87%	2.89%	0.39%	4.86%	7.06%	10.07%	5.31%
<b>Total</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>1,462,073,744</b>	<b>1,513,121,864</b>
Dollar Change		12,336,330	14,729,750	27,369,407	41,596,153	97,435,995	111,591,347	51,048,120
Percent Change		1.0%	1.2%	2.1%	3.2%	7.4%	8.3%	3.5%



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



	Area Mill Rates												Eq Value/ Member
	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	
<b>Appleton</b>	8.01	8.43	9.09	9.17	9.32	9.40	9.54	9.60	9.06	8.78	8.68	8.32	555,658
<b>Kaukauna</b>	8.10	8.82	8.91	8.79	9.33	9.29	9.13	9.13	8.81	9.20	8.70	8.75	516,826
<b>Kimberly</b>	10.09	9.39	9.99	10.24	10.52	10.34	10.13	9.72	9.49	8.34	7.76	7.53	430,659
<b>Little Chute</b>	10.85	10.85	11.31	9.53	9.92	9.59	9.95	10.97	10.47	10.76	9.90	9.90	455,038
<b>Menasha</b>	8.64	9.38	9.54	9.89	9.92	10.49	11.19	11.27	11.27	11.38	11.40	11.54	400,239
<b>Neenah</b>	8.06	8.51	8.81	8.57	8.94	8.60	8.55	8.57	8.05	7.75	7.28	6.86	649,267
<b>Oshkosh</b>	7.39	7.91	8.63	8.53	8.84	9.16	9.81	9.59	10.12	9.59	8.94	9.22	566,865



## SECTION IV

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# OUTSTANDING DEBT REVIEW

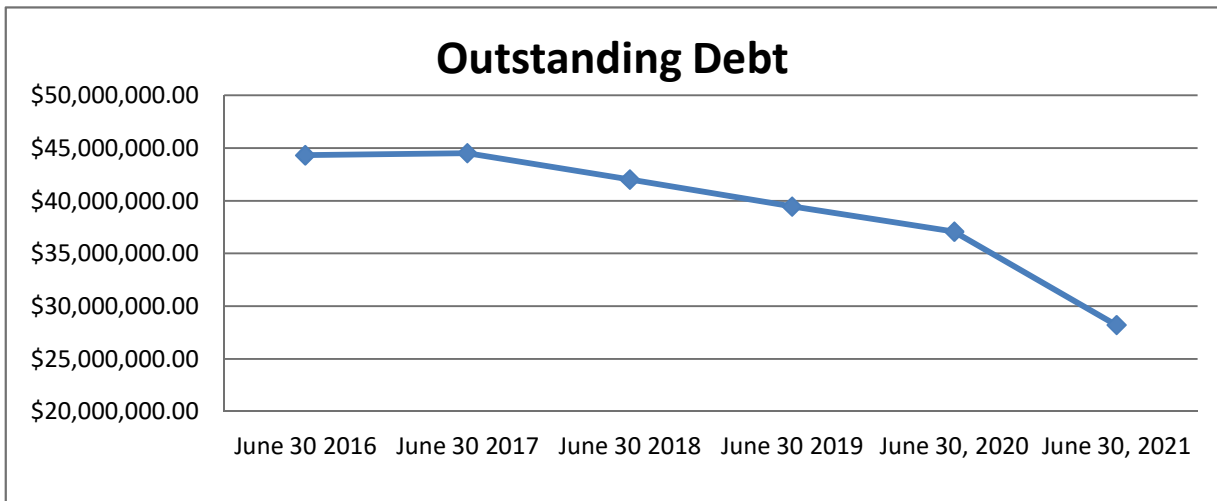
**2020-21 OUTSTANDING INDEBTEDNESS (Funds 38 & 39)**

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, 2020	Payments		Balance June 30, 2021	Fund
			Principal 2020-21	Interest 2020-21		
<b>No. 1: 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	170,000	170,000	73,938	0	38
<b>No. 2: G.O. Refunding Bonds Dated September 3, 2013</b> <i>(Bonds maturing March 1, 2033)</i>	27,995,000	24,165,000	4,498,166	1,151,606	19,666,834	39
<b>No. 3: 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. 4: G.O. School Improvement Bonds Dated November 25, 2014</b> <i>(Bonds maturing March 1, 2029)</i>	7,500,000	4,805,000	475,000	138,925	4,330,000	38
<b>No. 5: G.O. Refunding Bonds Dated December 15, 2014</b> <i>(Bonds maturing March 1, 2021)</i>	7,045,000	665,000	665,000	13,300	0	39
<b>No. 6: State Trust Fund Loan Dated August 31, 2016</b> <i>(Bonds maturing March 15, 2026)</i>	3,000,000	2,900,000	680,000	87,000	2,220,000	38
<b>Total Fund 38 &amp; 39 Debt</b>	<b>55,456,000</b>	<b>34,705,000</b>	<b>6,488,166</b>	<b>1,464,769</b>	<b>28,216,834</b>	

**There are six (6) long-term debt issues as of June 30, 2020 for the district.**

- 1) 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 payments 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)**
- 2) General Obligation Refunding Bonds - A referendum on April 2, 2013 was approved to issue \$27,995,000 for site & facilities improvements/replacements. **(Final payment scheduled for 9/2033)**
- 3) 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 schools' 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)**
- 4) 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)**
- 5) 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)**
- 6) 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 payments 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

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# 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

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### 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.

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Government Accounting Standards Board Statement 54

**2020-21 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.

	2018-19 YE	2019-20 YE	2019-20 BGT
<b>Total Expenditures</b>	\$ 49,911,606	\$ 48,997,761	\$ 53,773,563
<b>Total Fund Balance</b>	\$ 8,089,680	\$ 8,165,739	\$ 8,328,476
<b>% of Expenditures</b>	16.2%	16.7%	15.5%

**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)	\$ 7,033,978	\$ 7,110,037	\$ 7,272,774
<b>FB Assigned:</b>	<b>\$ 8,089,680</b>	<b>\$ 8,165,739</b>	<b>\$ 8,328,476</b>
	<b>100.0%</b>	<b>100.0%</b>	<b>100.0%</b>
	<b>16.2%</b>	<b>16.7%</b>	<b>15.5%</b>

<b>FB Unassigned:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</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>