



**Preliminary Budget
Hearing
October 9, 2018
Budget Summary**

**The School District
of Waupaca**

Competition Versus Creativeness

- The essence of mankind is not competition:
It is creativeness.
- Competition attempts ***to be like.***
- Creativeness attempts ***to be unlike.***

Competition

- Competition exists on a plane that makes you want to have a better home than Jack Smith, a better car than Jack Smith, a better job than Jack Smith.
- It leads you into the suffocating trap of not wanting the different but wanting the same, only better.
- It imposes upon you a scale of values that is not your own but belongs to a group.

Creativeness

- Creativeness, on the other hand, is a world of your own.
- If you were to take a brush and palette in hand right now and paint a picture in oils, the result – good, bad, or indifferent by the world's standards – would be your own. The finest artist living could not copy it exactly.
- Conformity and competition are death knells to the spirit.
- Creativeness is expansion while Competition is a narrow comparison to Like

Sir Ken Robinson on Creativity

- “Creativity involves putting your imagination to work. In a sense, creativity is applied imagination.”
- “Education and training are the keys to the future. A key can be turned in two directions. Turn it one way and you lock resources away; turn it other way and you realize resources and give people back to themselves.”

He further states:

- “The real role of leadership in education...is not and should not be command and control. The real role of leadership is climate control – creating a climate of possibility. If you do that, people will rise to it and achieve things that you completely did not anticipate and couldn't have expected.”
- “Curiosity is the engine of achievement.”

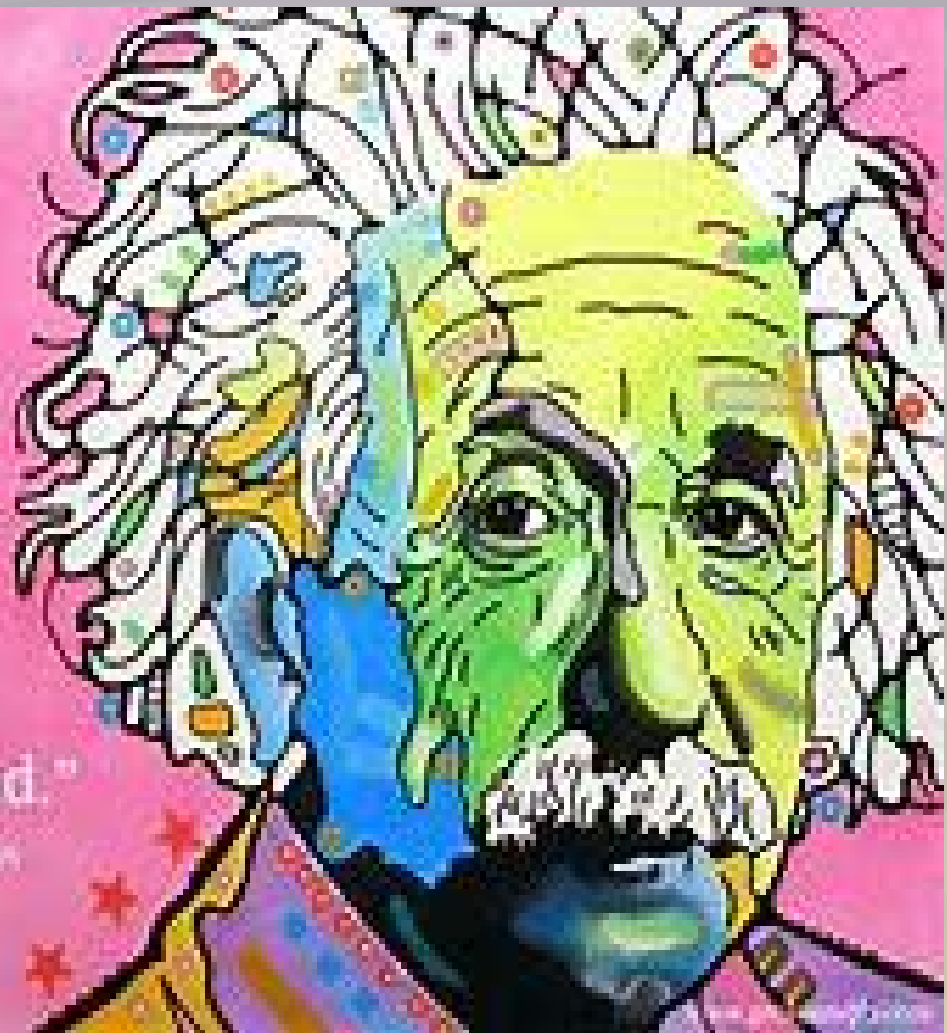
“The future belongs to a different kind of person with a different kind of mind: artists, inventors, storytellers—creative and holistic ‘right-brain’ thinkers.”

**—Daniel H. Pink,
Author of *A Whole New Mind***

Albert Einstein

"Imagination is more important than knowledge. For knowledge is limited to all we now know and understand, while imagination embraces the entire world, and all there ever will be to know and understand."

— Albert Einstein



Creativeness

- Career Exploration Center – CEC
 - Starbucks Café
 - Teleheath Rooms

The 2018-2019 Budget is a Creation of Opportunity

**“Children learn from what they see.
We need to set an example of truth and
action.”**

- Howard Rainer, Taos Pueblo-Creek



LOVE > FEAR









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NEW &
USED



BOOKS &
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BOOKCELLAR













**SMALL FOOT
THE HOUSE WITH A CLOCK
A SIMPLE FAVOR**

**2 HR
PARKING
9 AM-5 PM
MON-FRI**

**NO
PARKING
BETWEEN
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MAIN STREET MARKETPLACE
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KITCHEN & HOME • FUDGE & GOURMET • JEWELRY • CARDS

Local Honey
Raw & Unprocessed
We Are The Beekeepers!

the Revival

home · art · fashion

Sale

Come In

The School District of Waupaca

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**"And, when you want something, all
the universe conspires in helping
you to achieve it." - Paulo Coelho**



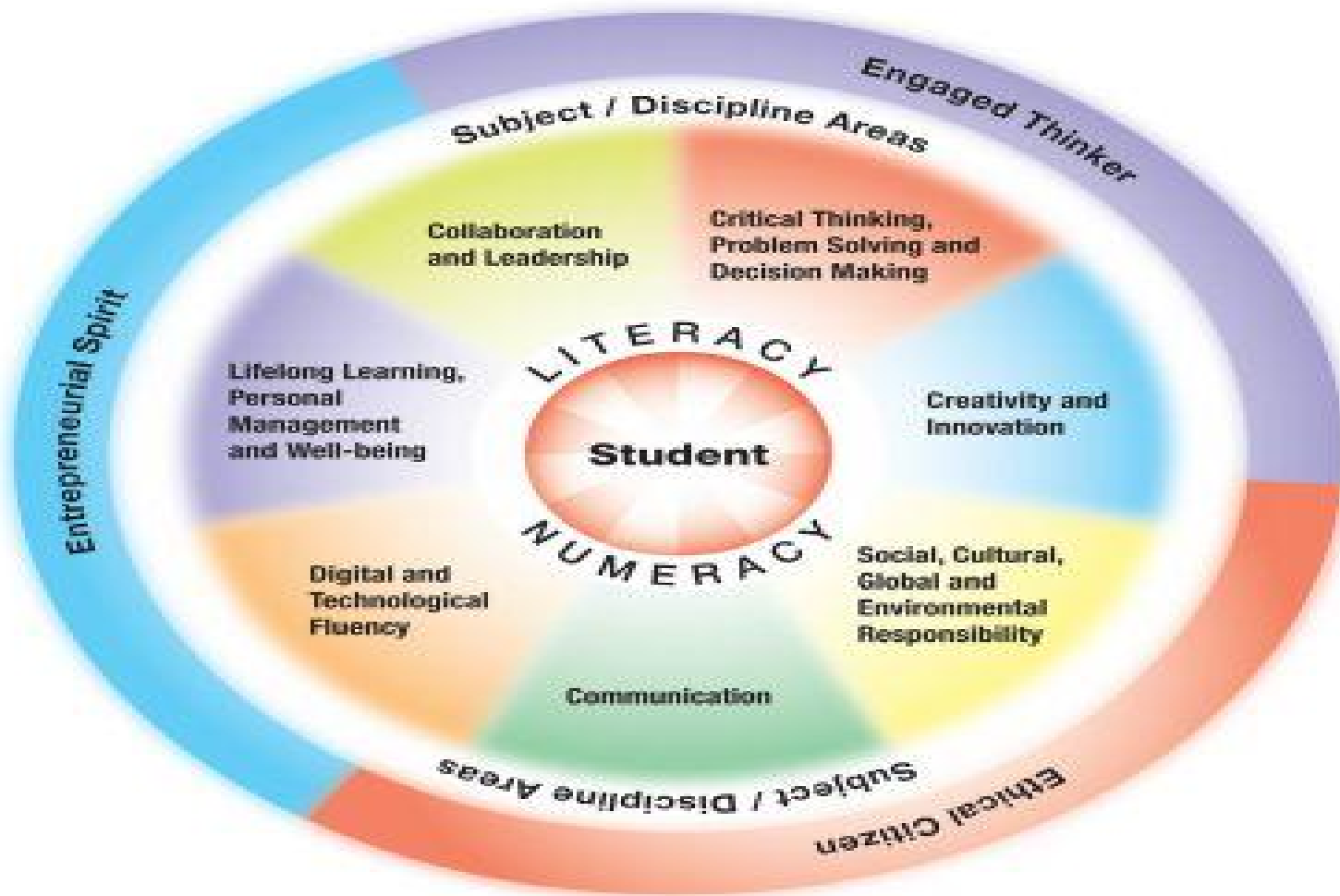
Everything we do Matters!

Linked

Connected

Causing Change

The Purpose of the Annual Budget is to Create Educational Opportunities for Our Children that will Impact the Future.



The Annual Budget Basis

- ▶ **Is a financial plan based upon budget priorities set throughout the year**
- ▶ **Annual Budget adjustments are made prior to the final Certification of General Aid**
- ▶ **The property tax levy to support the budget is submitted for consideration at the Budget Hearing**

Budget Priorities

- Focus on balancing the needs of all stakeholders: students, staff, and community members to continue to deliver the best education possible.
- Continue to assess health insurance costs in conjunction with the Health Insurance Committee to reduce costs.
- Implement policies and procedures that ensure fiscal responsibility.
- Continue to align food service requirements by offering nutritious quality meals and ensure those qualifying for free & reduced meals are provided with them.
- Providing continuous environmental safety compliance in conjunction with the district's school safety consultant keeping the district up to date with the latest safety requirements.

Budget Priorities

- Continue district exploration of energy conservation methodologies.
- Provide financial solvency by continuing to prioritize budget items that are in the long-term best interest of students and taxpayers.
- Continue maintaining and improving the district's quality buildings and grounds and infrastructure such as the new sound and lighting system in the High School Performing Arts Center and the Career Exploration Center infrastructure upgrades.
- The new pupil contracted transportation services with Go Riteway will save the district approximately \$230,000 compared to last years' district provided pupil transportations services.

Budget Priorities

- Provide Teacher & Support Staff Continuous Quality Professional Development.
- Continue “Safe Schools” Employee Required training for all staff (i.e. Bloodborne Pathogen Exposure Prevention, Child Abuse: Mandatory Reporting)
- Continue evaluating enrollment trends and develop long-range budget plans for the school district.

Potential Budget Roadblocks

- **Changes in current state law regarding school finance may be altered in such a way as to reduce categorical funding and further reduce revenue limits.**

Changes in laws and regulations of the state or federal government may render these assumptions incomplete or inaccurate.

Budget Priorities

- District enrollment is estimated to decrease by thirteen students from last year using the *Revenue Limit September Third Friday Count* methodology calculation. It is assumed the district will accept one hundred thirty students under the open enrollment/tuition waiver law and that one hundred thirty-four students will leave district under the open enrollment/tuition waiver law.
- The District's Four Year Old Kindergarten Pupil Count increase from .5 FTE to a .6 FTE for the 2018-19 school year.
- The District's New Charter School, Career Exploration Center (CEC) opened in September of which \$154,000 in Charter School grant dollars will be applied.

Budget Priorities

- Health Insurance cost will *increase* - 2.6%.
- Replaced Positions due to Retirement or Resignations: 20.75 FTE Teachers, 10.0 FTE Support Staff, 1.0 FTE High School Principal, 1.0 FTE Middle School Principal, 1.0 FTE Technology Director, 1.0 FTE Director of Teaching & Learning.
- Added Positions: 3.7 FTE Teachers, 1.5 FTE Support Staff, 1.0 FTE Director of Athletic & Activities, 1.0 FTE WLC Assistant Principal.
- Non-Replaced Positions: 4.25 FTE Teachers, 0.5 FTE Support Staff.

Where does the Money Come From?

- School finance regulations specify the amount of dollars a district is permitted to raise from Property Taxes and General State aid.
- This amount is called the Revenue limit.

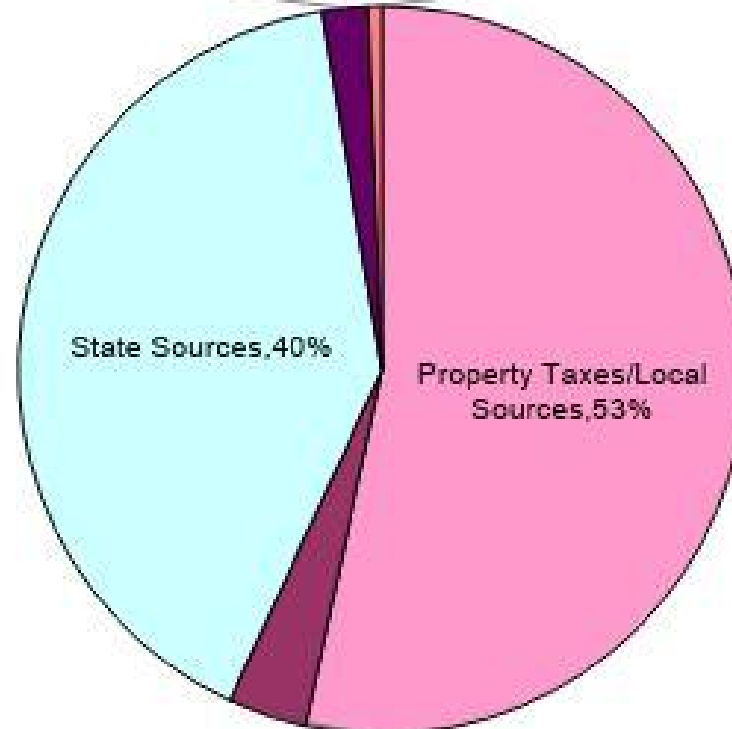


The School District of Waupaca receives 94% of its money from these two sources.

2018-2019 Projected Revenues by Source

(Note: Fund 10 Revenues only)

Federal Sources, 2% Other Sources, 1%



Inter-district Payments, 4%

Where is the Money Spent?

Two different perspectives

- **Expenditures by Function**

- Is the purpose for which the expenditure is made.

- **Expenditures by object**

- Is the type of goods and services purchased.

Division of Expenditures by Function

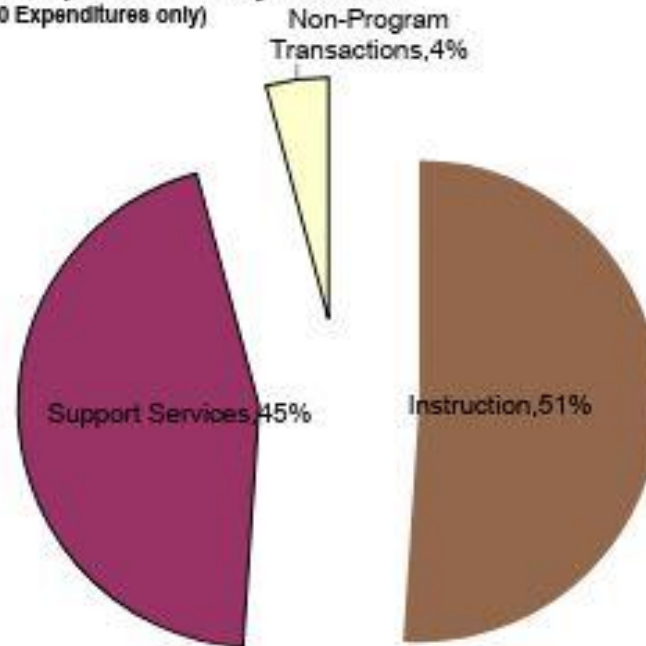
- Instruction –51%
- Pupil & Staff Support – 45%
 - Libraries, psychologists, counselors, nurses, therapists, transportation, co-curricular, athletics administration, utilities, building maintenance.
- Non- Program – 4%
 - open enrollment and general tuition payments.

Expenditures by Function

2018-2019

Projected Expenditures by Function

(Note: Fund 10 Expenditures only)



Division of Expenditures by Object

- **Wages and Benefits 75%**
- **Non-Salary 25%**

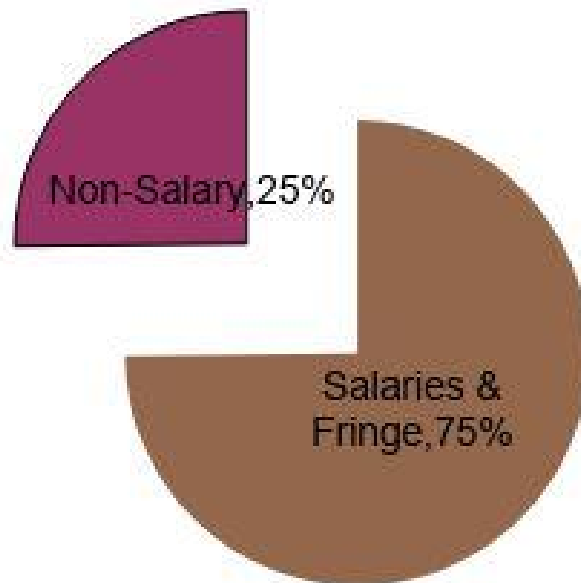


Expenditures by Object

2018-2019

Projected Expenditures by Object

(Note: Fund 10 Expenditures only)



The School District of Waupaca's Property Tax & Mill Rate

**The property tax levy required to support the
2018-19 Budget is estimated at:
\$16,405,492**

Mill Rate Analysis



- 2014-2015 = \$11.16
- 2015-2016 = \$11.63
- 2016-2017 = \$10.98
- 2017-2018 = \$10.79

- Projected
- 2018-2019 = \$10.69

Projected tax impact for a home valued at \$100,000

- Last years mill rate \$10.79 per \$1000 of property value
- This years projection of \$10.69 per \$1000 of property value.
- Annual Impact = decrease of \$10.00



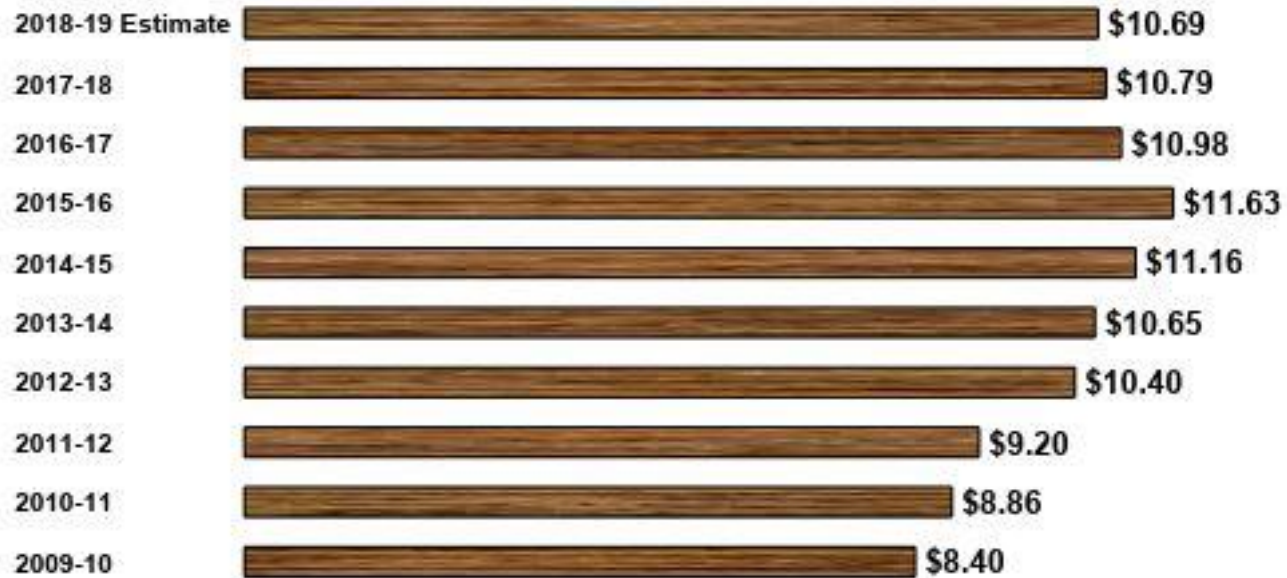
Annual Property Valuation Property Tax Impact

Annual School District of Waupaca Projected Property Tax Impact

	2017-18	2018-19	Decrease
Mill Rate per \$1,000	\$10.79	\$10.69	-\$0.10
	2017-18	2018-19	Decrease
<u>Home Value</u>			
\$100,000	\$1,079	\$1,069	-\$10.00
\$150,000	\$1,619	\$1,604	-\$15.00
\$200,000	\$2,158	\$2,138	-\$20.00
\$250,000	\$2,698	\$2,673	-\$25.00
*Note: Potential Home Owner Property Tax Impact is driven by Overall District Property Valuation (If a \$100,000 2017-18 home value increases in 2018-19 an actual tax decrease may not be seen)			

School District of Waupaca's Mill rate Pattern

School District Of Waupaca Annual Mill Rate Pattern

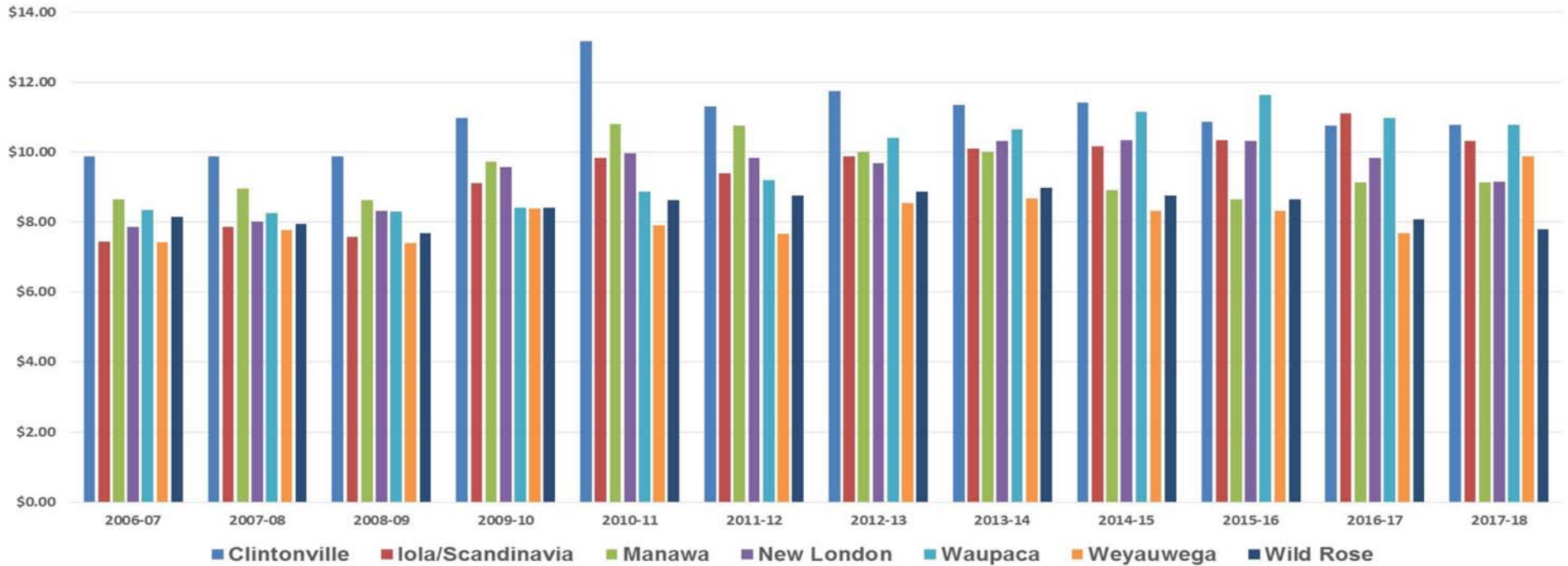


Surrounding School Districts Mill Rate Comparisons

Surrounding School Districts Mill Rate Comparisons

School District	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	*NOTE
Clintonville	9.89	9.89	9.87	10.97	13.17	11.31	11.74	11.35	11.41	10.86	10.76	10.77	ALL DISTRICTS TAX TO THE MAXIMUM EXCEPT WAUPACA
Iola/Scandinavia	7.44	7.86	7.57	9.11	9.83	9.40	9.89	10.09	10.17	10.34	11.11	10.32	
Manawa	8.64	8.96	8.63	9.73	10.80	10.75	10.01	10.02	8.91	8.66	9.14	9.14	
New London	7.86	8.02	8.32	9.58	9.96	9.83	9.68	10.31	10.35	10.31	9.83	9.16	
Waupaca	8.34	8.25	8.31	8.40	8.86	9.20	10.40	10.65	11.16	11.63	10.98	10.79	
Weyauwega	7.43	7.78	7.40	8.39	7.91	7.67	8.55	8.68	8.33	8.32	7.69	9.88	
Wild Rose	8.15	7.95	7.68	8.41	8.62	8.75	8.87	8.98	8.77	8.65	8.08	7.80	

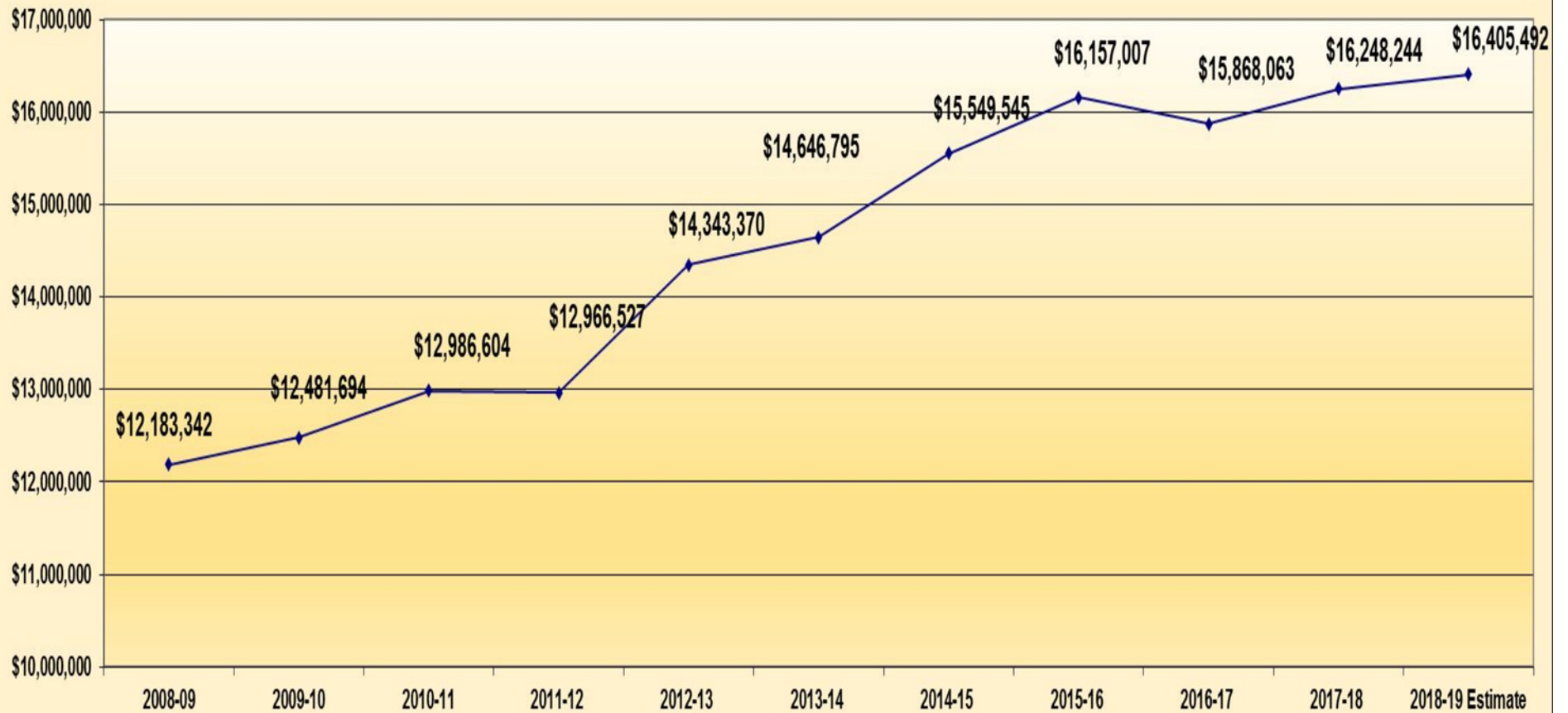
Surrounding School District's Mill Rate Comparisons



<u>Annual Tax Levy Comparisons</u>		
	<u>2018-19</u>	
<u>Potential Tax Levy Breakout</u>		
Fund 10 (General Fund)		\$13,322,742
Fund 38 (Capital Exp)		\$216,256
Fund 39 (Debt Service)		\$2,866,494
Property Chargeback		
Total Tax Levy (All Funds)		\$16,405,492
	<u>2017-18</u>	
<u>Potential Tax Levy Breakout</u>		
Fund 10 (General Fund)		\$12,862,614
Fund 38 (Capital Exp)		\$216,257
Fund 39 (Debt Service)		\$3,152,674
Property Chargeback		\$16,699
Total Tax Levy (All Funds)		\$16,248,244
	<u>2016-17</u>	
<u>Potential Tax Levy Breakout</u>		
Fund 10 (General Fund)		\$12,713,345
Fund 41 (Capital Exp)		\$0
Fund 39 (Debt Service)		\$3,154,718
Property Chargeback		\$0
Total Tax Levy (All Funds)		\$15,868,063
	<u>2015-16</u>	
<u>Potential Tax Levy Breakout</u>		
Fund 10 (General Fund)		\$12,797,229
Fund 41 (Capital Exp)		\$0
Fund 39 (Debt Service)		\$3,355,495
Property Chargeback		\$4,283
Total Tax Levy (All Funds)		\$16,157,007

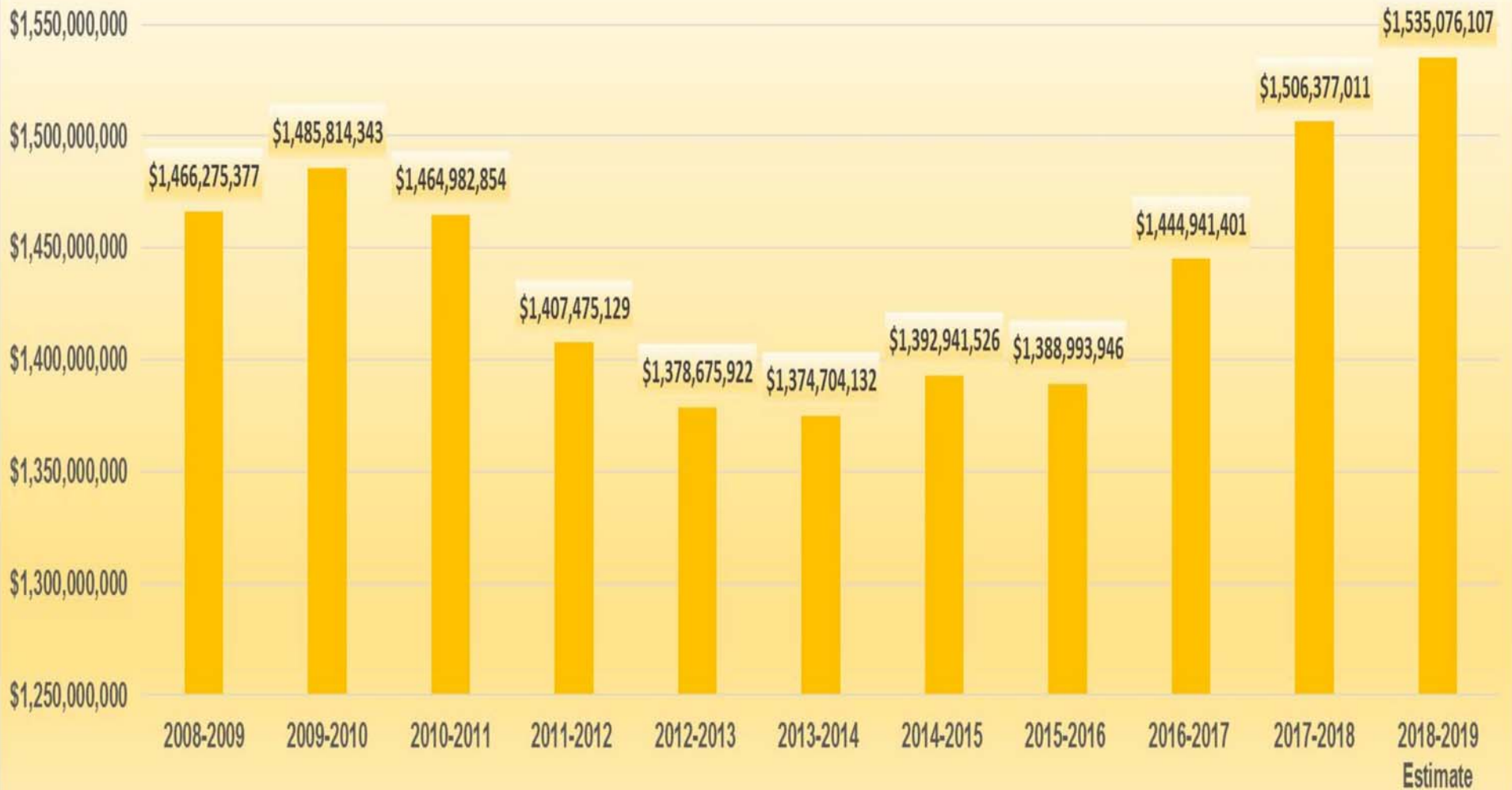
Actual Tax Dollars Collected

School District of Waupaca
Actual
Tax Dollars Collected



Property Valuation History

School District of Waupaca Property Valuation History



General Aid Loss Trend

School District of Waupaca
General State Aid Loss History

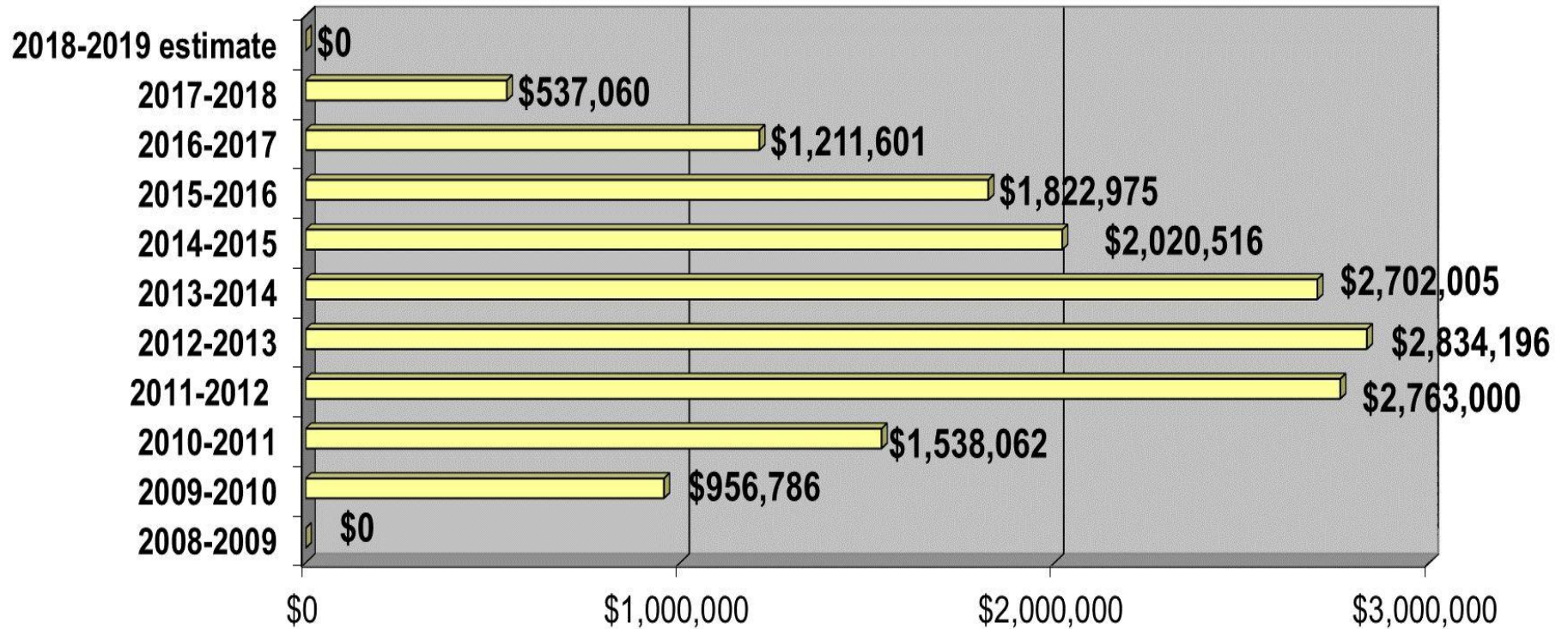


General Aid Loss & Tax Increase Relationship

<u>General State Aide Funding Reductions</u>												
<u>GENERAL AID LOSS 6 YEAR ANALYSIS</u>											Estimate	Cumulative
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	General Aid
October 15 General Aid Certification	\$12,344,296	\$11,489,947	\$10,702,000	\$9,633,578	\$8,884,464	\$8,914,248	\$8,557,473	\$8,272,398	\$8,489,974	\$8,686,404	\$8,549,805	Loss
General Aid Loss		(\$854,349)	(\$787,947)	(\$1,068,422)	(\$749,114)	\$29,784	(\$356,775)	(\$285,075)	\$217,576	\$196,430	(\$136,599)	(\$3,794,491)
<u>Fund 10 Taxes Levy</u>												
<u>Fund 10 Taxes</u>											Estimate	Cumulative
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	Tax
District Fund 10 Tax Levy	\$9,323,611	\$9,523,611	\$9,923,611	\$9,776,265	\$11,093,370	\$11,288,109	\$12,194,715	\$12,797,229	\$12,713,345	\$12,954,607	\$13,322,742	Increase
Tax Offset		\$200,000	\$400,000	(\$147,346)	\$1,317,105	\$194,739	\$906,606	\$602,514	(\$83,884)	\$241,262	\$368,135	\$3,999,131
<u>Net Difference for General Aid Reductions</u>												\$204,640
<u>Taxing Below Allowable Tax Authority</u>												
<u>Fund 10 Under Levy</u>											Estimate	Cumulative
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	Tax Payer Savings
Dollar Amount Below Revenue Cap	\$0	\$956,786	\$1,538,062	\$2,763,000	\$2,834,196	\$2,702,005	\$2,020,516	\$1,822,975	\$1,211,601	\$537,060	\$0	\$16,386,201
Actual Fund 10 Tax Authority	\$9,323,611	\$10,480,397	\$11,461,673	\$12,539,265	\$13,927,566	\$13,990,114	\$14,215,231	\$14,620,204	\$13,924,946	\$13,491,667	\$13,322,742	

We Only Take What We Need

School District of Waupaca Taxing Under the Allowable Revenue Limit



9 years averaging Taxing Below the Legal Allowable Revenue Limit by an average of \$1,820,689

**There Were Only 9 School Districts out of 424
That Taxed Under the Allowable Revenue Limit
By at Least \$500,000 in 2017-2018**

District Code	District Name	Actual Line 11: Revenue Limit with all Exemptions	Line 12: General Aid Certified	Line 13: Allowable Levy (includes Computer Aid)	Taxing Under the Allowable Revenue Amount	Total Allowable Levy	Percent Under of Allowable Revenue Limit
870	Cadott Community	\$10,425,470	\$5,674,744	\$4,750,726	\$1,379,850	\$11,805,320	11.69%
910	Campbellsport	\$14,693,155	\$5,842,833	\$8,850,322	\$766,716	\$15,459,871	4.96%
2009	Galesville-Ettrick	\$17,022,285	\$8,542,742	\$8,479,543	\$2,482,938	\$19,505,223	12.73%
2415	Gresham School District	\$4,218,412	\$1,881,134	\$2,337,278	\$896,388	\$5,114,800	17.53%
2611	Hudson	\$65,101,425	\$22,233,793	\$42,867,632	\$7,683,812	\$72,785,237	10.56%
3269	Madison Metropolitan	\$329,818,316	\$48,201,498	\$281,616,818	\$2,275,261	\$332,093,577	0.69%
3428	Melrose-Mindoro	\$9,367,323	\$5,568,379	\$3,798,944	\$578,731	\$9,946,054	5.82%
6195	Waupaca	\$22,339,721	\$8,686,404	\$13,653,317	\$537,060	\$22,876,781	2.35%
6300	West Allis	\$90,047,294	\$44,368,219	\$45,679,075	\$1,980,041	\$92,027,335	2.15%

Sound Fiscal Management

Since 2011 There have been 262 Referendums to exceed the Revenue Cap

Since 2011 The School District of Waupaca has operated Under the Revenue Cap by at least \$1M

Infrastructure ongoing upgrades/ facilities well maintained

Safety & Security initiatives installation State of the Art

Athletic Complex Built

Staff Salaries Increased Annually

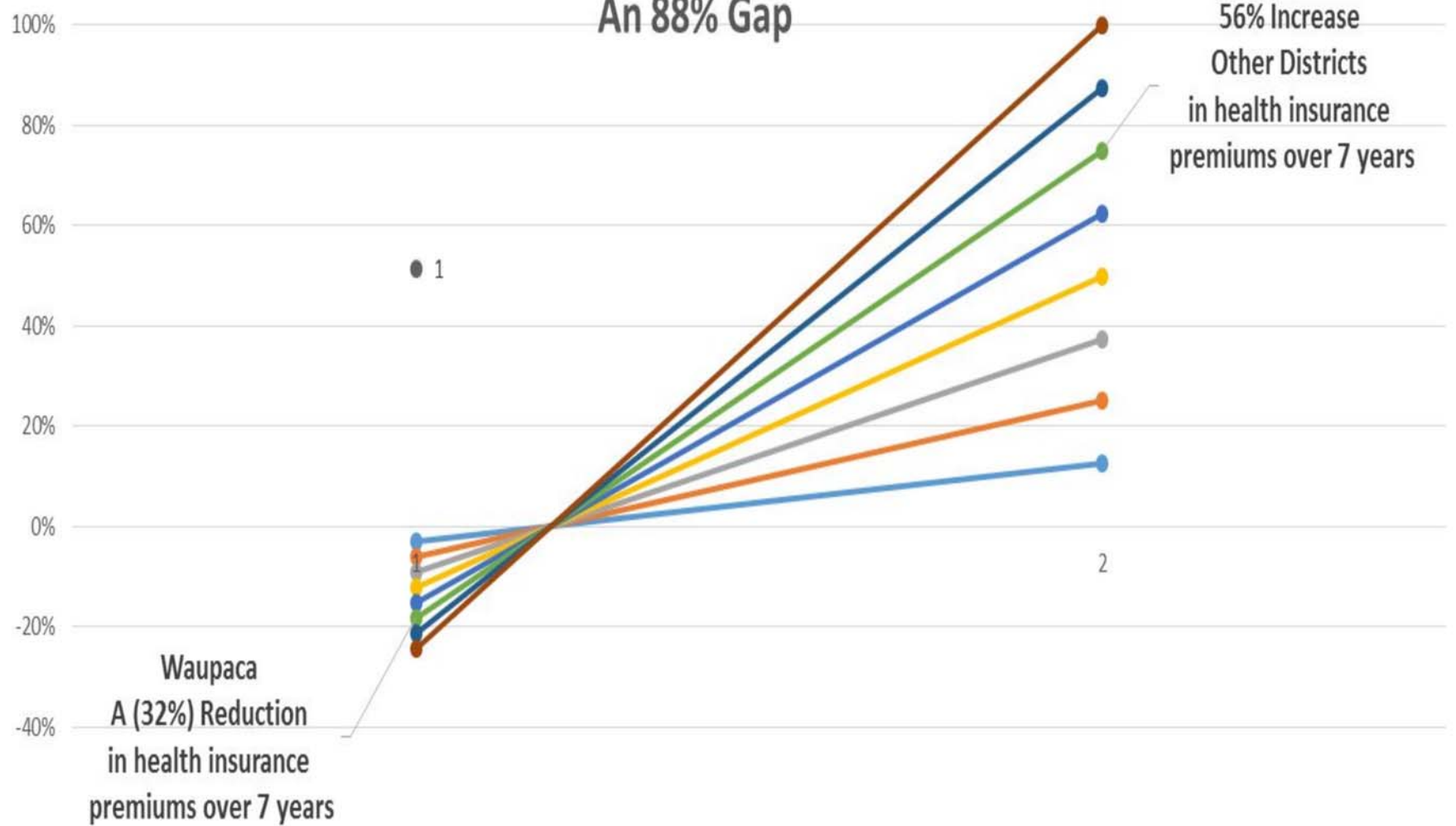
Professional Development Constant

High Student Achievement

Only 5 School District's out of 424 in a similar Fiscal Position

Health Insurance Premiums Comparisons

An 88% Gap



2010-11 2011-12 2012-13 2013-14 2014-15 2015-16 2016-17 2017-18 Series9

District Long Term Debt

Debt Service					
Fund 39					
Location	Source/ Object	Source/ Object name	Function	Function Name	Budget 2018-2019
		Fund Balance			\$128,009
		Revenue			
800	211	Property Tax	500000	District Wide	2,866,494
800	280	Interest on Investments	500000	District Wide	\$0
800	875		282000		
800	879		281000		
				Residual Equity Transfer	
				Total Revenue	\$2,866,494
				Total Fund Bal & Rev	\$2,994,503
		Expenditures			
800	673	Long Term Notes	281000	Long Term Capital Debt	
800	675	Long Term Bonds	281000	Long Term Capital Debt	\$2,970,000
800	675	Long Term Bonds	282000	Long Term Principal Refinanc	\$0
800	683	Interest LT Notes	281000	Long Term Capital Debt	
800	685	Interest LT Bonds	281000	Long Term Capital Debt	\$24,503
800	685		282000	Long Term Principal Refinanc	
800	690		282000	Other Refinance	
				Total Exp	\$2,994,503
				Revenue Less Exp	(\$128,009)
				Fund Bal & Rev less Exp	\$0

Locker Repair/Replacement																			\$0	\$0			
High School	20yr	\$20,000											\$26,160						\$26,160	\$1,744			
Middle School	20yr	\$15,000											\$19,620						\$19,620	\$1,308			
WLC Elementary	20yr	\$3,000				\$3,420													\$3,420	\$228			
Chain Elementary	20yr	\$3,000				\$3,420													\$3,420	\$228			
Transportation Buildings	20yr	\$3,000				\$3,420													\$3,420	\$228			
Maintenance Buildings	20yr	\$3,000				\$3,420													\$3,420	\$228			
District Office																				\$0			
Cleaning Equipment																				\$0			
Floor Strubbers	5	\$7,000				\$7,588														\$25,704	\$1,714		
Vacuums	Annual	\$700	\$720	\$740	\$760	\$782	\$804	\$826	\$849	\$873	\$898	\$923	\$948	\$975	\$1,002	\$1,030	\$1,059			\$13,189	\$879		
Building Exteriors	5yr	\$5,000				\$5,420				\$5,840										\$6,260	\$7,100	\$31,300	\$2,087
Utility Vehicle/Lawn Equipment	10yr	\$83,000				\$94,620															\$117,860	\$212,480	\$14,165
Projected Inflation on Utility Costs	Base 2005	\$424,000	\$63,600	\$73,140	\$84,111	\$96,728	\$111,237	\$127,922	\$147,111	\$169,177	\$194,554	\$223,737	\$257,297	\$295,892	\$340,276	\$391,317	\$450,015				\$3,026,114	\$201,741	
Inflation assumed per year		15%																				\$0	\$0
																						\$0	\$0
Annual Maintenance Contracts																						\$0	\$0
Due to projected budget deficit, funds unavailable for this portion of maintenance contracts	Annual	\$300,000	\$308,400	\$317,085	\$325,912	\$335,038	\$344,419	\$354,063	\$363,976	\$374,168	\$384,644	\$395,414	\$406,486	\$417,868	\$429,568	\$441,596	\$453,960					\$5,652,546	\$376,836
(This category covers all expenses for contracts for items such as lawn care, snowplow, HVAC, waste management, contracted custodial, etc.)																						\$0	\$0
Inflation assumed at: 3% per year)																						\$0	\$0
																						\$0	\$0
Annual Operations Maintenance																						\$0	\$0
Due to projected budget deficit, funds unavailable for this portion of maintenance contracts	Annual	\$153,000	\$157,284	\$161,688	\$166,215	\$170,869	\$175,654	\$180,572	\$185,628	\$190,825	\$196,169	\$201,661	\$207,308	\$213,112	\$219,080	\$225,214	\$231,520					\$2,882,799	\$192,187
(This category covers all non-salary expenses for items such as: cleaning supplies, maintenance supplies, minor repairs & painting, floor refinishing, fire & safety equipment, etc.)																						\$0	\$0
Inflation assumed at: 3% per year)																						\$0	\$0
																						\$0	\$0
Property Insurance	Annual	\$65,767	\$67,608	\$69,502	\$71,448	\$73,448	\$75,505	\$77,619	\$79,792	\$82,026	\$84,323	\$86,684	\$89,111	\$91,606	\$94,171	\$96,808	\$99,519					\$1,239,170	\$82,611
Due to projected budget deficit, funds unavailable for this portion of maintenance contracts																						\$0	\$0
Inflation assumed at: 3% per year)																						\$0	\$0
																						\$0	\$0
TOTAL ALL ITEMS			\$790,688	\$1,582,172	\$971,269	\$1,013,331	\$925,060	\$4,024,007	\$992,997	\$1,046,526	\$1,075,566	\$1,142,069	\$1,259,284	\$1,252,458	\$1,346,802	\$1,414,978	\$1,764,756					\$20,581,622	\$1,372,108

Current Educational Cost Comparisons within the Surrounding School Districts

Most reliable Comparison Methods

- Current Educational Costs (CEC)
 - Overall instruction & instructional support cost per student

- Total Educational Cost (TEC)
 - CEC cost plus transportation and facility cost per student

2016-2017 School District Annual Report Data *

Comparative Cost Data (Cost Per Member)

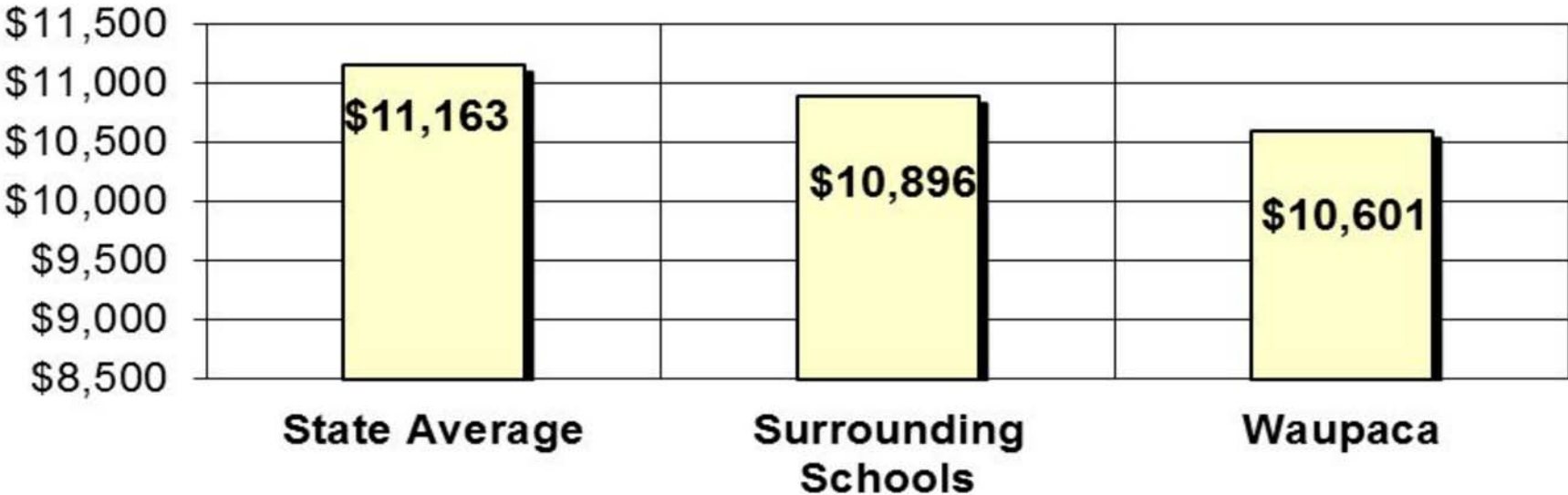
Surrounding School Districts

				TOTAL CURRENT	TRANSPORTATION	FACILITY	TOTAL	FOOD AND	TOTAL		
				EDUCATION COST	COST	COST	EDUCATION COST	COMM SERVICE	DISTRICT COST	16-17	
CODE	COUNTY	CESA	TYPE	NAME	PER MEMBER (TCEC)	PER MEMBER	PER MEMBER	PER MEMBER (TEC)	PER MEMBER	PER MEMBER (TDC)	MEMBERSHIP
1141	68	8	1	Clintonville	\$11,231	\$398	\$1,171	\$12,801	\$896	\$13,696	1399
2639	68	5	1	Iola-Scandinavia	\$10,619	\$434	\$965	\$12,018	\$846	\$12,864	702
3276	68	6	1	Manawa	\$10,837	\$347	\$26	\$11,209	\$425	\$11,635	775
3955	68	6	1	New London	\$10,209	\$559	\$1,355	\$12,123	\$502	\$12,625	2423
6195	68	5	1	Waupaca	\$10,601	\$487	\$1,637	\$12,726	\$504	\$13,230	2156
6384	68	6	1	Weyauwega-Fremont	\$11,337	\$539	\$148	\$12,024	\$521	\$12,544	859
6475	69	5	1	Wild Rose	\$11,441	\$587	\$985	\$13,013	\$547	\$13,560	551
				Group Average	\$10,896	\$479	\$898	\$12,273	\$606	\$12,879	1266
Statewide Total					\$11,163	\$517	\$910	\$12,591	\$591	\$13,182	2032

Surrounding School Districts Current Educational Cost Comparisons

2016-2017 Surrounding Schools Current Educational Cost Comparison

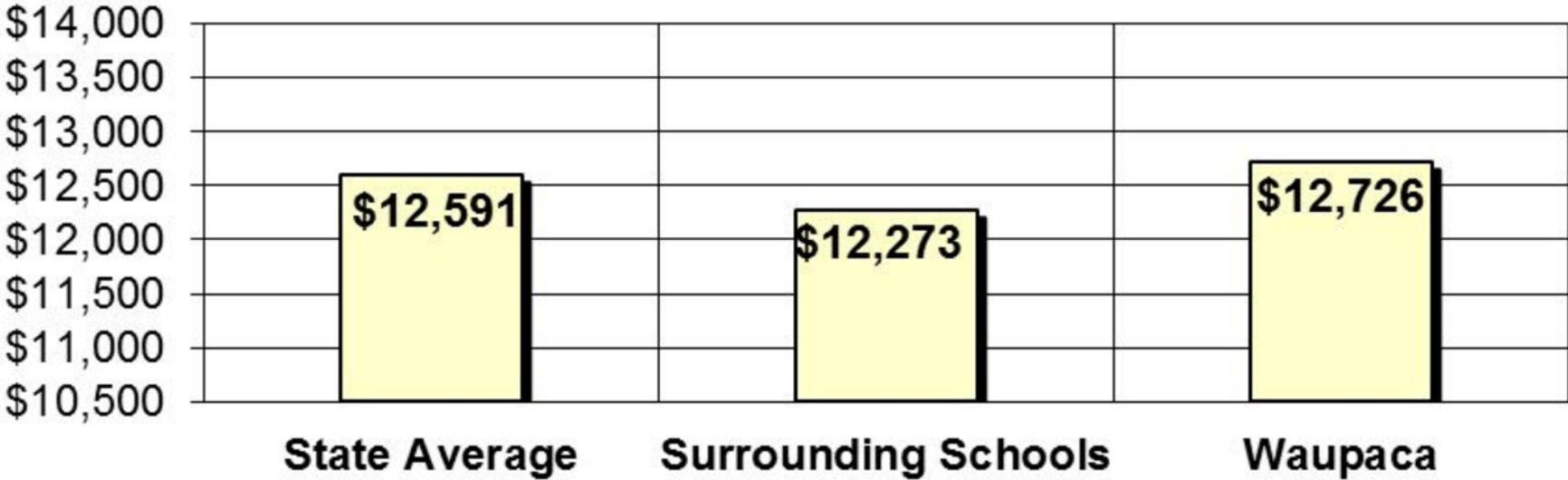
**most current information available from DPI -
based upon 16-17 audited annual report*



Surrounding School Districts Total Educational Cost Comparisons

2016-2017 Surrounding Schools Total Educational Cost Comparison

**most current information available from DPI -
based upon 16-17 audited annual report*



CESA 5 Cost Comparisons

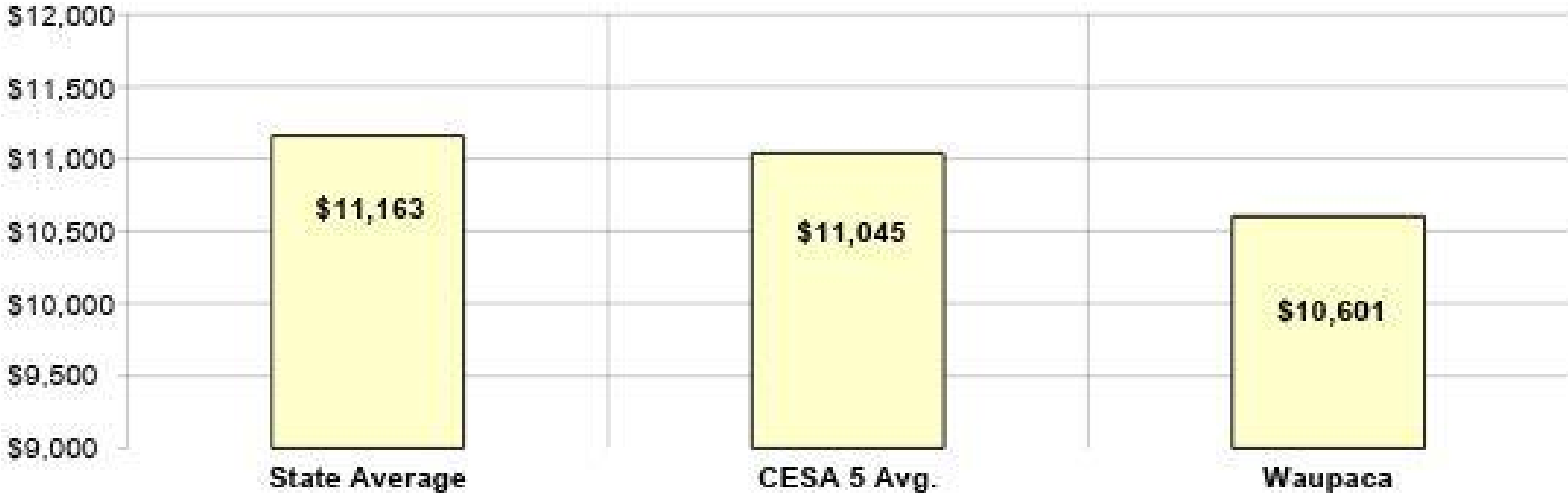
**2016-17
DPI Annual Report Data**

NAME	TOTAL CURRENT EDUCATION COST	TRANSPORTATION COST	FACILITY COST	TOTAL EDUCATION COST	FOOD AND COMM SERVICE	TOTAL DISTRICT COST	16-17 MEMBERSHIP
	PER MEMBER (TEEC)	PER MEMBER	PER MEMBER	PER MEMBER (TEC)	PER MEMBER	PER MEMBER (TDC)	
Adams-Friendship Area	\$11,566	\$666	\$911	\$13,144	\$769	\$13,913	1,689
Almond-Bancroft	\$11,124	\$892	\$1,159	\$13,174	\$462	\$13,636	462
Auburndale	\$9,976	\$704	\$1,790	\$12,471	\$395	\$12,866	822
Baraboo	\$10,434	\$428	\$562	\$11,424	\$650	\$12,074	2,997
Cambria-Friesland	\$12,223	\$575	\$334	\$13,133	\$1,069	\$14,201	386
Columbus	\$10,252	\$672	\$836	\$11,761	\$507	\$12,268	1,282
Fall River	\$10,766	\$458	\$791	\$12,015	\$644	\$12,659	526
Iola-Scandinavia	\$10,619	\$434	\$965	\$12,018	\$846	\$12,864	702
Lodi	\$11,703	\$678	\$1,163	\$13,544	\$572	\$14,116	1,557
Marshfield	\$10,421	\$462	\$606	\$11,489	\$426	\$11,915	3,974
Mauston	\$10,595	\$580	\$2,669	\$13,844	\$707	\$14,551	1,477
Montello	\$11,289	\$789	\$696	\$12,774	\$442	\$13,217	722
Necedah Area	\$12,022	\$534	\$826	\$13,382	\$551	\$13,933	712
Nekoosa	\$11,011	\$794	\$1,441	\$13,245	\$868	\$14,113	1,178
New Lisbon	\$11,856	\$757	\$1,110	\$13,723	\$599	\$14,322	595
Pardeeville Area	\$11,144	\$587	\$549	\$12,280	\$394	\$12,674	861
Pittsville	\$11,947	\$858	\$347	\$13,153	\$501	\$13,653	586
Port Edwards	\$13,413	\$604	\$111	\$14,128	\$444	\$14,572	401
Portage Community	\$10,175	\$482	\$240	\$10,896	\$440	\$11,337	2,427
Poynette	\$9,898	\$496	\$969	\$11,363	\$413	\$11,776	1,103
Princeton	\$11,206	\$452	\$295	\$11,952	\$381	\$12,334	399
Randolph	\$11,225	\$325	\$3,190	\$14,740	\$435	\$15,175	512
Reedsburg	\$10,495	\$394	\$836	\$11,725	\$512	\$12,237	2,720
Rio Community	\$13,181	\$592	\$12	\$13,785	\$631	\$14,416	455
Rosholt	\$11,164	\$528	\$709	\$12,401	\$340	\$12,741	568
Sauk Prairie	\$10,618	\$492	\$1,024	\$12,134	\$824	\$12,958	2,734
Stevens Point Area	\$10,468	\$484	\$261	\$11,213	\$467	\$11,680	7,454
Tomorrow River	\$9,486	\$493	\$887	\$10,867	\$597	\$11,464	985
Tri-County Area	\$11,773	\$608	\$0	\$12,382	\$550	\$12,931	637
Waupaca	\$10,601	\$487	\$1,637	\$12,726	\$504	\$13,230	2,156
Wautoma Area	\$10,381	\$490	\$621	\$11,493	\$601	\$12,094	1,408
Westfield	\$10,565	\$500	\$51	\$11,117	\$559	\$11,676	1,166
Wild Rose	\$11,441	\$587	\$985	\$13,013	\$547	\$13,560	551
Wisconsin Dells	\$10,710	\$569	\$442	\$11,722	\$469	\$12,191	1,720
Wisconsin Rapids	\$10,844	\$662	\$759	\$12,264	\$558	\$12,822	5,000
Group Average	\$11,045	\$575	\$851	\$12,471	\$562	\$13,033	1,512
Statewide Total	\$11,163	\$517	\$910	\$12,591	\$591	\$13,182	2,032

CESA 5

Current Educational Cost Comparisons

2016-2017 CESA 5
Current Educational Cost Comparison
**most current information available from DPI -
based upon 16-17 audited annual report*



CESA 5

Total Educational Cost Comparisons

2016-2017 CESA 5
Total Educational Cost Comparison
**most current information available from DPI -
based upon 16-17 audited annual report*



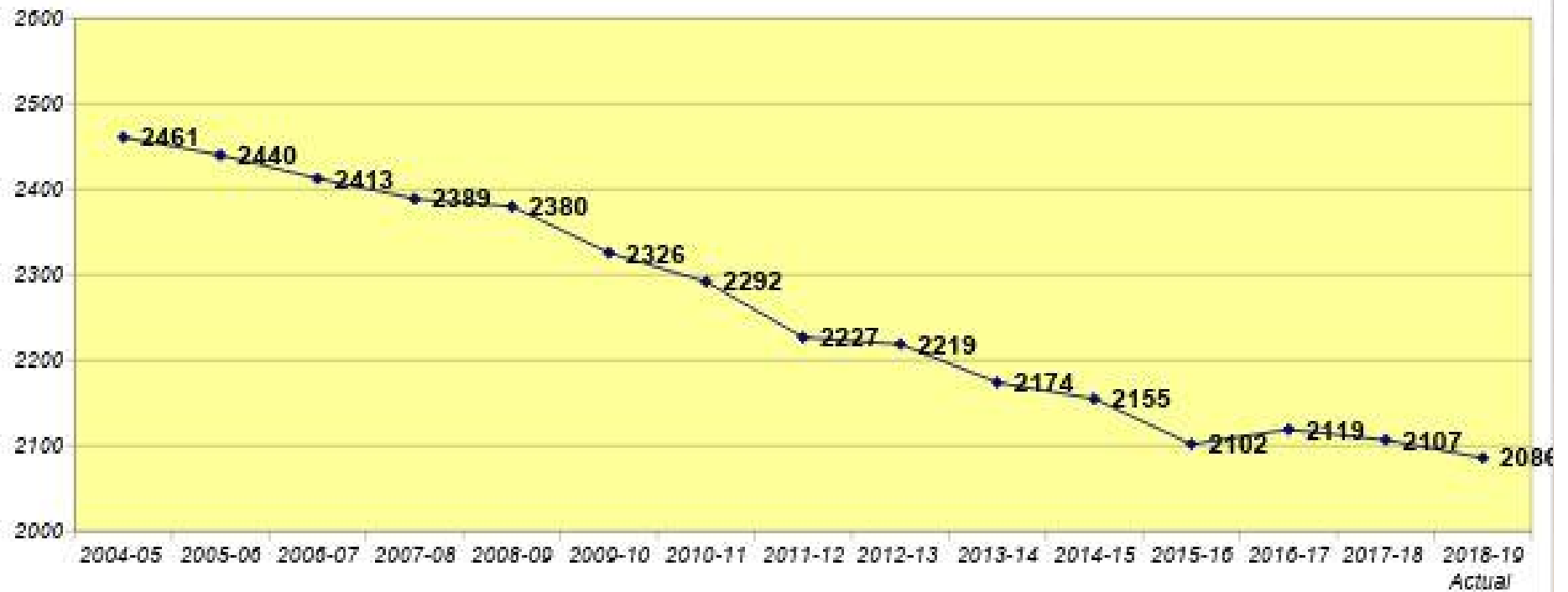
“Telling the truth
and making
someone cry is
better than telling
a lie and making
someone smile.”



Historic Enrollment Trend

School District of Waupaca Enrollment Trend

(based upon 3rd Friday Sept. Count- per revenue limit worksheet - Includes Summer fls)



WP ENROLLMENT PROJECTIONS

	2018-19 Estimated Pupil Count	PROJECTED					
		2019-2020	2020--2021	2021--2022	2022-2023	2023-2024	2024-2025
Grade							
12	151	177	159	157	144	130	162
11	177	159	157	144	130	162	162
10	159	157	144	130	162	162	150
9	157	144	130	162	162	150	127
8	144	130	162	162	150	127	148
7	130	162	162	150	127	148	135
6	162	162	150	127	148	135	145
5	162	150	127	148	135	145	133
4	150	127	148	135	145	133	133
3	127	148	135	145	133	133	133
2	148	135	145	133	133	133	133
1	135	145	133	133	133	133	133
Kinder	145	133	133	133	133	133	133
4K	152	133	133	133	133	133	133
EC	16	14	14	14	14	14	14
	2115	2076.25	2032	2006	1982	1971	1974
Forward Prelim Kinder		assume constant = 134	(4 yr avg)				
Forward Prelim EC		assume constant = 14	(4 yr avg)				
Forward 4K		assume constant = 134					
Included in Count Open Enrollment to other Districts (net)	0	0	0	0	0	0	0
Total Pupil Count	2115	2076	2032	2006	1982	1971	1974
Variance		-38.75	-44	-26	-24	-11	3

DISTRICT: Waupaca 6105

DATA AS OF 8/30/2018, 7:25 AM

Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 17-18 Revenue Limit	
2017-18 General Aid Certification (17-18 Line 12A, src 621)	+ 8,686,404
2017-18 Computer Aid Received (17-18 Line 17, Src 691)	+ 37,386
2017-18 Hi P ov Aid (17-18 Line 12B, Src 628)	+ 0
2017-18 Fnd 10 Levy Cert (17-18 Line 18, Levy 10 Src 211)	+ 12,862,614
2017-18 Fnd 38 Levy Cert (17-18 Line 14B, Levy 38 Src 211)	+ 216,257
2017-18 Fnd 41 Levy Cert (17-18 Line 14C, Levy 41 Src 211)	+ 0
2017-18 Aid Penalty for Over Levy (17-18 FINAL Rev Limit Wksh)	- 0
2017-18 Total Levy for All Levied Non-Recurring Exemptions*	- 0
*NET 2018-19 Base Revenue Built from 17-18 Data (Line 1)	= 21,802,661

*For 2017-18 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 Expendts, Environmental Remediation, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

September & Summer FTE Membership Averages

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

Line 2: Base Avg: ((15+.4ss)+(16+.4ss)+(17+.4ss)) / 3 = 2,112

	2015	2016	2017
Summer fte:	49	60	80
% (40,40,40)	20	24	32
Sept fte:	2,082	2,095	2,082
Special Needs Vouchers	0	0	0
Total fte	2,102	2,119	2,114

Line 6: Curr Avg: ((16+.4ss)+(17+.4ss)+(18+.4ss)) / 3 = 2,103

	2016	2017	2018
Summer fte:	60	80	63
% (40,40,40)	24	32	25
Sept fte:	2,095	2,082	2,052
Special Needs Vouchers	0	0	0.00
Total fte	2,119	2,114	2,077

"Current Average" for use in 18-19 Per-Pupil Aid calc (does not include Special Needs Voucher children). Average without SNSP: 2,103

Line 10B: Declining Enrollment Exemption = 92,909

Average FTE Loss (Line 2 - Line 6, if > 0) X 1.00 = 9

X (Line 5, Maximum 2018-2019 Revenue per Memb) = 10,323.23

Non-Recurring Exemption Amount: 92,909

Fall 2018 Property Values (actuals have been loaded below)

2018 TIF-Out Tax Apportionment Equalized Valuation 1,535,076.107

State Aid for Exempt Computers (Source 691) is included on Line 12C. It is no longer found on Line 17 as in previous years Revenue Limit Worksheets.

Line 17 has been removed due to the change with State Aid for Exempt Computers.

Line 18 has been removed due to the change with State Aid for Exempt Computers, the Fund 10 Levy is now Line 14A.

CELL COLOR KEY: Auto-Calc DPL Data District Entered

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>

Calculation Revised: 8/13/2018, State Aid for Personal Property add as Line 12D.

2018-2019 Revenue Limit Worksheet

1. 2017-18 Base Revenue (Funds 10, 38, 41)	(from left)	21,802,661
2. Base Sept Membership Avg (2015+.4ss, 2016+.4ss, 2017+.4ss)/3	(from left)	2,112
3. 2017-18 Base Revenue Per Member (Ln 1 / Ln 2)	(with cents)	10,323.23
4. 2018-19 Per Member Change (A+B+C)		0.00
A. Allowed Per-Member Change		0.00
B. Low Rev Incr (Enter DPI Adjustment)		0.00
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)		0.00
5. 2018-19 Maximum Revenue / Member (Ln 3 + Ln 4)		10,323.23
6. Current Membership Avg (2016+.4ss, 2017+.4ss, 2018+.4ss)/3	(from left)	2,103
7. 2018-19 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	21,802,661
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		21,709,753
B. Hold Harmless Non-Recurring Exemption		92,908
8. Total 2018-19 Recurring Exemptions (A+B+C+D+E)	(rounded)	193,233
A. Prior Year Carryover		193,233
B. Transfer of Service		0
C. Transfer of Territory/Other Reorg (if negative, include sign)		0
D. Federal Impact Aid Loss (2016-17 to 2017-18)		0
E. Recurring Referenda to Exceed (if 2018-19 is first year)		0
9. 2018-19 Limit with Recurring Exemptions (Ln 7 + Ln 8)		21,995,894
10. Total 2018-19 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		92,909
A. Non-Recurring Referenda to Exceed 2018-19 Limit		0
B. Declining Enrollment Exemption for 2018-19 (from left)		92,909
C. Energy Efficiency Net Exemption for 2018-19 (see pg 4 for details)		0
D. Adjustment for Refunded or Rescinded Taxes, 2018-19		0
E. Prior Year Open Enrollment (uncounted pupils)		0
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0
G. Environmental Remediation Exemption		0
H. WPCP and RPCP Private School Voucher Aid Deduction		0
I. SNSP Private School Voucher Aid Deduction		0
11. 2018-19 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		22,088,803
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		8,549,805
A. 2018-19 July 1 Aid Estimate -> Cell is locked.		8,549,805
B. State Aid to High Poverty Districts (not all districts)		0
C. State Aid for Exempt Computers (Source 691)		0
D. State Aid for Exempt Personal Property (Source 691)		0
REMEMBER TO USE THE OCTOBER 15 A ID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		13,538,998
(10, 38, 41 Levies)		
14. Total Limited Revenue To Be Used (A+B+C)	Not > line 13	13,538,998
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	13,322,742	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	216,256	(to Budget Rpt)
C. Capital Exp. Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		2,866,494
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	2,866,494	
B. Community Services (Fund 80 Src 211)	0	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Fall, 2018 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)		16,405,492
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.01068709

Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.

DPI Revenue Limit Reconciliation

Fund 10, PI-401	13,322,742.00		
Fund 38, PI-401	216,256.00		
Fund 41, PI-401	0.00		
	13,538,998.00		
Charge back, PI-401	0.00		
Fund 39, PI-401	2,866,494.00		
Fund 80, PI-401	0.00		
Fund 48/Other, PI-401	0.00		
Total, PI-401	16,405,492.00		
Computer Aid	0.00	<----- don't change	
Carryover Computation Based on Levy Information in the PI-401			
0			0
0			0
You have levied to your maximum.			

FUND 10 REVENUE		
Source	Revenue Type	2018-2019 Budget Hearing Revenue Budget
211	Property Tax	\$13,322,742
212	Charge Back	\$0
213	Mobile Home Tax	\$5,000
219	Other Taxes	\$0
249	Transportation Fees	\$13,000
262	Sale of Supplies	\$0
271	Admissions	\$30,000
280	Interest on Inv	\$65,000
291	Gifts	\$0
292	Student Fees - Other	\$34,000
293	Rental - Other	\$30,000
295	Summer School Revenues	\$0
297	Student Fines	\$15,200
299	Misc Revenue (CEC Grant)	\$154,858
316	State Aid Transit-Spec Ed	\$0
317	Federal Aid/CESA	\$0
341	Non-Open Enrollment Tuition	\$0
343	Charges for Co-curr Other Dist	\$0
345	Open Enrollment	\$900,000
381	Medicaid	\$0
515	Non-Spec Ed State Aid	\$0
517	Transit of State Aids (Co.)	\$0
590	Misc Revenue - Intermed	\$0
612	Transportation Aid	\$73,950
613	Library Aid	\$79,860
695	Per Pupil Aid (\$450 per pupil line 6)	\$946,350
621	Equalization Aid	\$8,549,805
630	State Special Proj - #387	\$2,000
630	State Special Proj - #522	\$2,000
630	State Special Proj - #577	\$5,000
630	State Special Proj - #583	\$12,000
641	State Special Proj - #516 Youth App	\$5,000
650	State SAGE Aid	\$540,000
660	State Rev thru Local Gov	\$34,195
690	4k Start Up Grant	
691	Computer Aid	\$0
713	Vocational Education	\$19,037
730	Special Proj Grants-#387 Peer ment	\$987
730	Special Proj Grants-#381 Prj Enrich	
730	Special Proj Grants-#329	
730	Special Proj Grants-#365	\$65,038
730	Special Proj Grants -#391	\$0
630	Safet Grant WI DOJ	\$119,489
751	Title I A - Basic Program-#141	\$330,850
751	Title I A -#149	\$33,548
751	Title IV A -	\$21,533
751	Title I A - ARRA -#322	\$0
752	Title V -#157	\$0
763	Fed School to Work	\$0
780	Federal Aid Received thru State	\$50,000
861	Sale of Fixed Assets	\$10,000
862	Land and Real Property Sales	\$114,000
964	Insurance Refund	\$21,000
968	Debt Premium	\$0
971	Other Refunds	\$0
972	Non-Ded Refund Receipt	\$0
981	Medicaid Reimbursement	\$0
990	Miscellaneous	\$10,000
TOTAL REVENUE		\$25,615,442

SCHOOL DISTRICT OF WAUPACA		
EXPENDITURE BUDGET BREAKOUT BY CATEGORY		
GENERAL FUND 10		
	2018-2019	2018-2019
	Budget	Budget Hearing
	<u>Percent</u>	<u>Budget</u>
Salary	48.8%	\$12,487,890
Fringe Benefits	16.3%	\$4,186,332
Operating Transfers (Spec Ed / Food Service Salary & Fringe)	9.7%	\$2,494,541
Non-Salary Expenses		
Elementary (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	1.3%	\$336,660
Middle School (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	0.6%	\$152,330
High School (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	1.0%	\$267,306
Maintenance / Operation	2.1%	\$549,576
Utilities	2.9%	\$736,000
Transportation	4.7%	\$1,194,474
Postage / Printing / Paper	0.1%	\$26,000
Telephone / Internet	0.2%	\$60,000
Technology	1.1%	\$285,000
Co-Curricular	0.0%	\$6,084
Open Enrollment	3.7%	\$960,500
CESA Payments	0.1%	\$16,200
Insurance	0.8%	\$217,495
Debt Service	0.0%	\$0
Other (Supplies, Equipment, Travel, Training, Admin, Board, Legal, etc.)	6.4%	\$1,639,054
TOTAL	100.0%	\$25,615,442
Formula Check		\$25,615,442

			Projected	Beginning	Ending				
		Budget	Revenue	Fund	Fund		FY17-18	FY16-17	FY15-16
Fund		2018-2019	2018-2019	Balance	Balance		Actual	Actual	Actual
				2018-2019	2018-2019		Expenses	Expenses	Expenses
10	<u>General Fund</u>								
	Salary	\$12,487,890					\$12,304,562	\$12,097,012	\$12,180,579
	Fringe Benefits	\$4,186,332					\$4,131,661	\$3,988,767	\$4,029,245
	Elementary Non-Salary	\$336,660					\$153,076	\$199,470	\$183,720
	Middle School Non-Salary	\$152,330					\$138,180	\$182,022	\$185,975
	High Non-Salary	\$267,306					\$273,494	\$229,806	\$246,977
	District Wide Non-Salary	\$5,690,383					\$6,559,734	\$4,899,433	\$4,663,641
	Transfers from Fund 27 & 50	\$2,494,541					\$2,456,605	\$2,134,750	\$2,011,656
	TOTAL FUND 10	\$25,615,442	\$25,615,442	\$8,609,269	\$8,609,269		\$26,017,312	\$23,731,260	\$23,501,792
21	Special Revenue Trust Fund	\$180,000	\$200,000	\$244,550	\$264,550		\$308,124	\$124,685	\$99,828
27	<u>Special Education</u>								
	Salary	\$2,863,987					\$2,776,104	\$2,637,842	\$2,426,721
	Fringe Benefits	\$837,754					\$790,990	\$711,116	\$674,244
	Non-Salary	\$232,867					\$355,588	\$218,251	\$236,679
	TOTAL FUND 27	\$3,934,608	\$3,934,608	\$0	\$0		\$3,922,682	\$3,567,209	\$3,337,644
38	State Trust Fund Loan	\$216,256	\$216,256	\$0	\$0				
39	Debt Service	\$2,994,503	\$2,866,494	\$128,009	\$0		\$3,181,343	\$3,181,005	\$6,933,473
41	Capital Projects	\$0	\$0	\$0	\$0		\$71,205	\$0	\$5,000
49	Capital Projects	\$17,355	\$0	\$171,822	\$0		\$1,587,766	\$859	\$30,066
		\$17,355	\$0	\$171,822	\$0		\$1,658,971	\$859	\$35,066
50	<u>Food Service</u>								
	Salary	\$0					\$650	\$472,795	\$471,358
	Fringe Benefits	\$0					\$0	\$81,649	\$81,832
	Non-Salary	\$1,217,933					\$1,218,477	\$533,310	\$527,225
	TOTAL FUND 50	\$1,217,933	\$1,075,000	\$0	-\$142,933		\$1,219,127	\$1,087,753	\$1,080,416
	TOTAL ALL FUNDS	\$34,176,097	\$33,691,544	\$9,153,650	\$8,730,886		\$36,307,560	\$31,692,771	\$34,988,219

Fund 10

BUDGET ADOPTION 2018-19*			
GENERAL FUND (FUND 10)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance (Account 930 000)	8,934,814.55	9,548,046.46	8,609,268.55
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	9,548,046.46	8,609,268.55	8,609,268.55
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	9,548,046.46	8,609,268.55	8,609,268.55
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	12,718,056.92	12,884,606.72	13,327,742.00
240 Payments for Services	14,034.75	13,205.20	13,000.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	38,259.67	32,582.24	30,000.00
280 Interest on Investments	27,805.39	62,583.31	65,000.00
290 Other Revenue, Local Sources	56,694.99	52,056.42	234,058.00
Subtotal Local Sources	12,854,851.72	13,045,033.89	13,669,800.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	857,733.00	911,294.00	900,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	857,733.00	911,294.00	900,000.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	8,293.31	29,783.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	8,293.31	29,783.00	0.00
State Sources			
610 State Aid -- Categorical	161,035.01	169,447.14	153,810.00
620 State Aid -- General	8,489,974.00	8,686,404.00	8,549,805.00
630 DPI Special Project Grants	34,502.35	37,011.55	140,489.00
640 Payments for Services	0.00	0.00	5,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	631,113.23	542,928.14	540,000.00
660 Other State Revenue Through Local Units	13,276.02	8,812.60	34,195.00
690 Other Revenue	568,094.00	986,435.61	946,350.00
Subtotal State Sources	9,897,994.61	10,431,039.04	10,369,649.00

Federal Sources			
710 Federal Aid - Categorical	18,213.00	17,509.00	19,037.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	0.00	153,486.00	66,025.00
750 IASA Grants	451,334.27	350,819.21	385,931.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	179,105.51	100,317.46	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	648,652.78	622,131.67	520,993.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	20,555.75	13,600.00	124,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	20,555.75	13,600.00	124,000.00
Other Revenues			
960 Adjustments	29,389.00	23,321.10	21,000.00
970 Refund of Disbursement	10,778.00	0.00	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	16,244.10	2,331.84	10,000.00
Subtotal Other Revenues	56,411.10	25,652.94	31,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	24,344,492.27	25,078,534.54	25,615,442.00

EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	4,643,889.83	4,588,769.22	4,599,318.00
120 000 Regular Curriculum	4,506,559.11	4,591,862.36	4,602,351.00
130 000 Vocational Curriculum	1,247,872.15	1,176,893.61	1,203,952.00
140 000 Physical Curriculum	660,826.59	678,590.87	665,363.00
160 000 Co-Curricular Activities	470,001.87	480,279.65	470,917.00
170 000 Other Special Needs	194,917.82	194,882.23	191,083.00
Subtotal Instruction	11,724,067.37	11,711,277.94	11,732,984.00
<i>Support Sources</i>			
210 000 Pupil Services	719,074.88	763,622.52	798,737.00
220 000 Instructional Staff Services	865,133.21	1,181,460.66	1,358,430.00
230 000 General Administration	676,833.10	628,280.85	666,033.00
240 000 School Building Administration	1,272,215.68	1,226,000.71	1,202,102.00
250 000 Business Administration	4,223,733.49	4,994,952.49	4,297,583.00
260 000 Central Services	787,327.33	1,551,775.08	1,538,029.00
270 000 Insurance & Judgments	298,504.55	262,531.05	257,413.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	172,692.50	169,460.80	166,157.00
Subtotal Support Sources	9,015,514.74	10,778,084.16	10,284,484.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	2,134,750.26	2,504,590.20	2,637,474.00
430 000 Instructional Service Payments	840,229.74	1,023,179.03	960,500.00
490 000 Other Non-Program Transactions	16,698.25	181.12	0.00
Subtotal Non-Program Transactions	2,991,678.25	3,527,950.35	3,597,974.00
TOTAL EXPENDITURES & OTHER FINANCING USES	23,731,260.36	26,017,312.45	25,615,442.00

Fund 21

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	94,278.33	97,998.10	244,549.69
900 000 Ending Fund Balance	97,998.10	244,549.69	264,549.69
REVENUES & OTHER FINANCING SOURCES	128,404.98	454,676.01	200,000.00
100 000 Instruction	92,125.25	0.00	0.00
200 000 Support Services	32,559.96	308,124.42	180,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	124,685.21	308,124.42	180,000.00

Fund 27

SPECIAL EDUCATION FUND (FUND 27)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	2,134,750.26	2,456,605.08	2,494,541.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	108,826.75	42,922.07	62,216.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	108,826.75	42,922.07	62,216.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	27,027.41	19,241.33	15,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	27,027.41	19,241.33	15,000.00
State Sources			
610 State Aid -- Categorical	708,683.00	747,882.00	800,000.00
620 State Aid -- General	18,923.00	15,210.00	1,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00
Subtotal State Sources	727,606.00	763,092.00	801,000.00

Federal Sources			
710 Federal Aid - Categorical	5,437.00	0.00	0.00
730 DPI Special Project Grants	428,521.00	466,858.00	461,851.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	135,040.52	173,964.03	100,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	568,998.52	640,822.03	561,851.00
Other Financing Sources		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	3,567,208.94	3,922,682.51	3,934,608.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	2,729,630.83	3,008,541.25	3,017,688.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	2,729,630.83	3,008,541.25	3,017,688.00
Support Sources			
210 000 Pupil Services	472,533.75	495,557.44	497,064.00
220 000 Instructional Staff Services	204,559.79	207,361.65	207,992.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	67,773.88	79,594.05	79,836.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	744,867.42	782,513.14	784,892.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	52,805.71	103,412.29	103,727.00
490 000 Other Non-Program Transactions	39,904.98	28,215.83	28,301.00
Subtotal Non-Program Transactions	92,710.69	131,628.12	132,028.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,567,208.94	3,922,682.51	3,934,608.00

Fund 38 & 39

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	182,965.36	156,678.36	128,010.57
900 000 ENDING FUND BALANCES	156,678.36	128,010.57	0.71
TOTAL REVENUES & OTHER FINANCING SOURCES	3,154,718.00	3,368,931.00	3,082,750.00
281 000 Long-Term Capital Debt	3,181,005.00	3,397,598.79	3,210,759.86
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,181,005.00	3,397,598.79	3,210,759.86
842 000 INDEBTEDNESS, END OF YEAR	6,045,000.00	2,970,000.00	611,656.17

