



SCHOOL DISTRICT OF TOMAHAWK

1048 E King Road, Tomahawk, WI 54487
715-453-5555 www.tomahawk.k12.wi.us
Superintendent of Schools: Terry Reynolds

Fiscal Year End June 30, 2018
And
2018-2019 Proposed Budget
Report to the Public

September 11, 2018, 6:00 p.m.

The Annual Meeting is the opportunity for citizens to vote on the School District of Tomahawk's proposed tax levy for 2018-2019. We welcome your presence and participation at the meeting.

District Description and Organization

The School District of Tomahawk is located in northern Lincoln County. The school district currently serves 1,248 students in grades Pre K-12. The district serves students in the City of Tomahawk, and the towns of Birch, Skanawan, Bradley, Little Rice, Wilson, King, Harrison, Rock Falls, Nokomis, and Tomahawk.

An elected school board oversees the administration of the school district and consists of nine (9) members elected to represent selected towns for three-year terms.

School District of Tomahawk Board Members

Cathy Meyer	President
Cathy Schmit	Vice President
Curt Powell	Treasurer
Cherie Hafeman	Clerk
Deb Velleux	Member
Cherie Krueger	Member
Dick Huseby	Member
Kay Kissinger-Wolf	Member
Jeffrey Johnson	Member

School District of Tomahawk Administration

Terry Reynolds	District Administrator
Guy Steckbauer	Elementary Principal
Wendell Quesinberry	Middle School Principal
Ryan Huseby	High School Principal
Thersea Burzynski	Director of Instruction
Katherine Strong	Director of Special Education/Pupil Services
Stacy Bolder	Associate High School Principal

SCHOOL DISTRICT OF TOMAHAWK

1048 E. Kings Rd.

Tomahawk, WI 54487

Phone: 715-453-5555 Fax: 715-453-6736

Notice of Annual School Board Meeting

School District of Tomahawk

High School Library

Tuesday, September 11, 2018

6:00 PM

Notice

- I. Call to Order
- II. Election of Chairperson
- III. Presentation and Adoption of Treasurer's Report
- IV. Presentation and Adoption of Annual School Board Report
- V. Hearing of Proposed Budget
- VI. Approval of Necessary Tax Levy for Support of the 2018-2019 Budget
- VII. Approval to Provide the 2018-2019 National School Lunch Program (Hot Lunch)
- VIII. Approval to Borrow Money, If Necessary, to Operate Until Taxes and Aids Become Available
- IX. Approval to Prosecute/Defend any Legal Action or Proceeding in which the School District has an Interest
- X. Approval to Authorize the Acquisition of Real Estate through Purchase or Condemnation
- XI. Approval of School Board Salaries and to Authorize Payment of Actual and Necessary Expenses of Board Members who travel in the Performance of Duties
- XII. Approval of 2019 Annual Meeting Date September 10, 2019
- XIII. Adjourn

The School District of Tomahawk does not discriminate on the basis of sex, race, age, color, national origin, ancestry, creed, religion, pregnancy, marital or parental status, sexual orientation, or physical, mental, emotional or learning disability.

SCHOOL DISTRICT OF TOMAHAWK

1048 E. Kings Road
Tomahawk, WI 54487

School Board Annual Report FYE June 30, 2018

(Required under Wisconsin Statutes 120.11(3))

General Fund

Revenues

Operating Transfers In	\$0.00
Local Sources	\$13,782,528.82
Interdistrict Payments	\$469,562.00
Intermediate Sources	\$19,754.38
State Sources	\$2,733,381.81
Federal Sources	\$242,225.68
Other Sources	\$64,889.83
Total Revenues	\$17,312,342.52

Expenditures

Instruction	\$6,807,137.21
Support Services	\$6,458,408.04
Non-Program Transactions	\$4,412,044.93
Total Expenditures	\$17,677,590.18

Special Projects Fund

Revenues	\$2,125,677.29
Expenditures	\$2,126,666.75

Debt Service Fund

Revenues	\$2,701,133.10
Expenditures	\$2,794,471.58

Capital Projects Fund

Revenues	\$0.10
Expenditures	\$0.00

Food Services Fund

Revenues	\$655,744.71
Expenditures	\$649,815.37

Agency Fund

Assets	\$273,102.69
Liabilities	\$273,102.69

Expendable Trust Fund

Revenues	\$93,769.61
Expenditures	\$81,750.00

Non-Expendable Trust Fund
No Activity

Community Service Fund	
Revenues	\$102,209.75
Expenditures	\$118,134.63

Package and Cooperative Program Fund
No Activity

Treasurer's Report

Assets

Cash on Hand & Investments	\$5,739,723.29
Receivable	\$4,192,568.59
Prepaid Expenses	\$14,371.58
Other Assets	\$0.00
Total Assets	<hr/> \$9,946,663.46

Liabilities

Temporary Notes Payable	\$0.00
Withholding and Related Fringes	\$460,230.26
Accrued Payroll Payable	\$731,823.09
Other Payable	\$29,843.96
Total Liabilities	<hr/> \$1,221,897.31
Fund Balance (Fund Equity)	\$8,724,766.15

The Board anticipates a tax for the support of the schools in the ensuing year to be in the amount of \$13,722,871.00 which include a tax of \$85,986.00 for Community Service and a tax of \$13,808,857.00 for the General Fund.

The Treasurer's Report is printed in lieu of an oral report. This is an audited report of the District's financial status at the end of the fiscal year. Fund equity is the difference between the assets and liabilities and does not necessarily reflect the District's cash position.

Submitted by

Curt Powell,
Treasurer,
School District of Tomahawk

Revenue Trends

Revenue Limits

In 1993 Wisconsin State Statute 121.90 placed a limit on the revenue a school district is entitled to receive from general state aid and local property tax levies for the General, Non-Referendum Debt and Capital Expansion Funds, also referred to as Fund 10, Fund 38, and Fund 41 respectively. The maximum limit is based on student enrollment, the Consumer Price Index, and each district's controlled revenue from the previous year.

Revenue limits have been and will continue to be a topic of debate at the state level. Below are the allowed per pupil revenue limit increases in recent years and projected years based on the current state biennial budget:

2011-12	(\$ 519.82)
2012-13	\$ 50.00
2013-14	\$ 75.00
2014-15	\$ 75.00
2015-16	\$ 0.00
2016-17	\$ 0.00
2017-18	\$ 0.00
2018-19	\$ 138.41

Equalization Aid

Equalization aid is state aid which may be used in financing the general educational program as the district sees fit. Changes to the aid formula, significant changes in district property value, and/or changes in student enrollment could significantly impact the amount of equalization aid the school district receives. The School District of Tomahawk monitors trends in each of these areas to estimate future impact. For our budget projection purposes, equalization aid support is projected per current state law.

When revenue limits were fully phased in in 1995, the state provided a two-thirds funding commitment to districts on a state-wide average, with the level of state aid received by individual districts fluctuating above or below the two-thirds level depending on the district's per-student shared costs and equalized property values. The percentage of actual state equalization aid to the School District of Tomahawk General Fund budget over time is below:

2013-14	14 %
2014-15	12 %
2015-16	10 %
2016-17	9 %
2017-18	6 %
2018-19	5 % (Budgeted)

Local Property Tax Levy

Due to our low percentage of equalization aid, the local levy is the greatest source of revenue for the School District of Tomahawk. Generally, the higher the equalized property valuation in a school district in comparison to other school districts in the state, the lower the amount of state aid the district receives. Below is the percentage of the district budget that has been supported by the local tax levy:

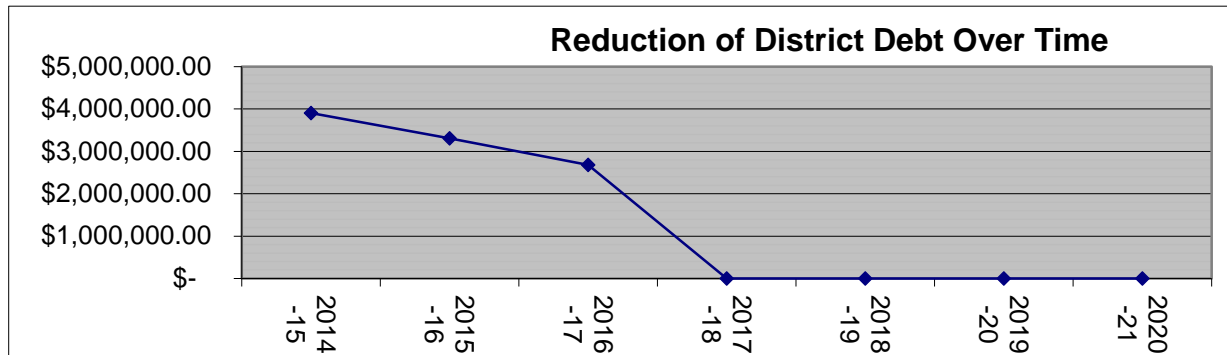
2013-14	73 %
2014-15	74 %
2015-16	76 %
2016-17	77 %
2017-18	80 %
2018-19	83 % (Budgeted)

District Debt

The amount of district debt outstanding on June 30, 2018 was \$0.00. This reflects a \$2,680,000.00 decrease in principal compared with the previous year.

District Debt Fiscal Year End

Year End	2017	2018	2019	2020	2021	2022
Principal	\$2,680,000	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00	\$ 0.00



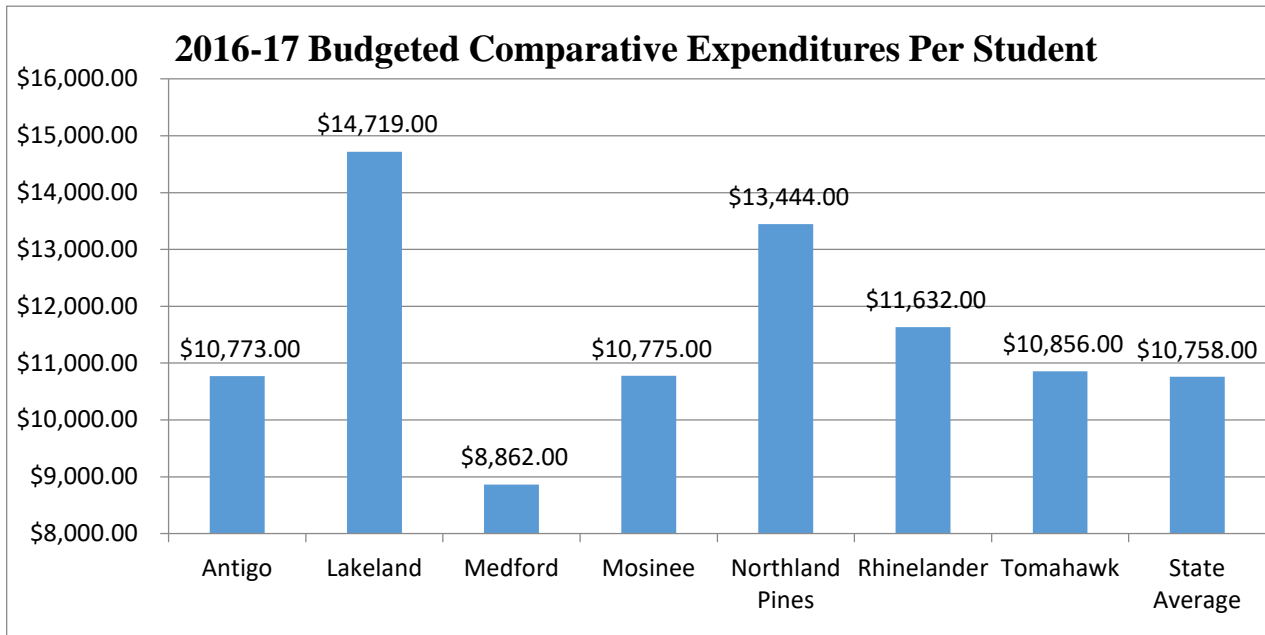
Comparative Budget Expenditures Per Student

The non-profit, non-partisan Wisconsin Taxpayer’s Alliance annually publishes a comprehensive collection of school district information entitled *SchoolFacts17*. Their most recent publication, *SchoolFacts17* shows that the School District of Tomahawk’s 2016-17 comparative budget was \$10,856 per student. This was \$98 dollars per student above the state average.

Comparative Expenditures – Comparative spending is a more accurate way to measure the “education-related” spending in a school district. This measure accounts for only those costs directly associated with serving students, and excludes transportation, capital expenditures and debt service, and miscellaneous expenditures. This also allows for more meaningful spending comparisons between districts.

School District	2016-17 Budgeted Comparative Expenditures Per Student
Antigo	\$ 10,773
Lakeland	\$ 14,719
Medford	\$ 8,862
Mosinee	\$ 10,775
Northland Pines	\$ 13,444
Rhineland	\$ 11,632
Tomahawk	\$ 10,856
State Average	\$ 10,758

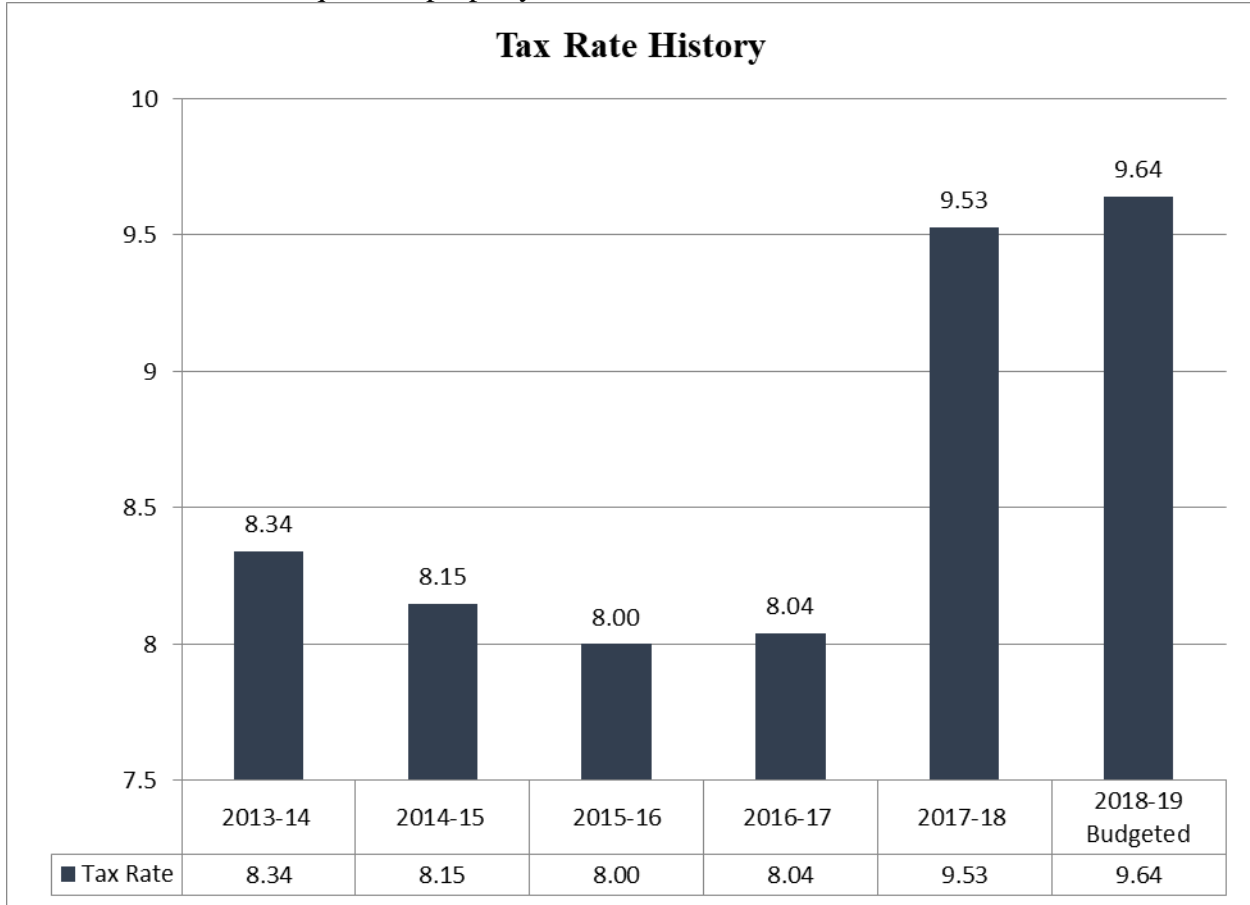
The chart above and the graphs below show both comparative and total budgeted expenditures for the districts in the Great Northern Conference for the 2016-17 school year. (Source:*SchoolFacts17*).



Property Tax

Tax Rate History

The equalized tax rate has fluctuated between 8.00 and 9.53 over a period of the last five years. The equalized rate will increase 1.15% in the 2018-19 school year from the previous year. The chart below represents the recent trend in the district’s equalized tax rate or “mill rate.” This rate is based on \$ 1,000 of equalized property value.



The following chart and graph reflect the actual changes in property taxes on a \$100,000 dollar home over recent years.

	2014-15 ACTUAL	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGETED
Equalized Tax Rate	\$8.15	\$8.00	\$8.04	\$9.53	\$9.64
Equalized Property Tax	\$815.00	\$800.00	\$804.00	\$953.00	\$964.00
Property Tax Change		-\$15.00	\$4.00	\$159.00	\$11.00

The table below illustrates the history of the equalized valuation and percent increase or decrease of that valuation, taxes levied and percent increase or decrease in that levy, the mill rate and the percent increase or decrease in that rate. As a reminder, the mill rate is the amount of tax assessed per \$1,000 of property valuation.

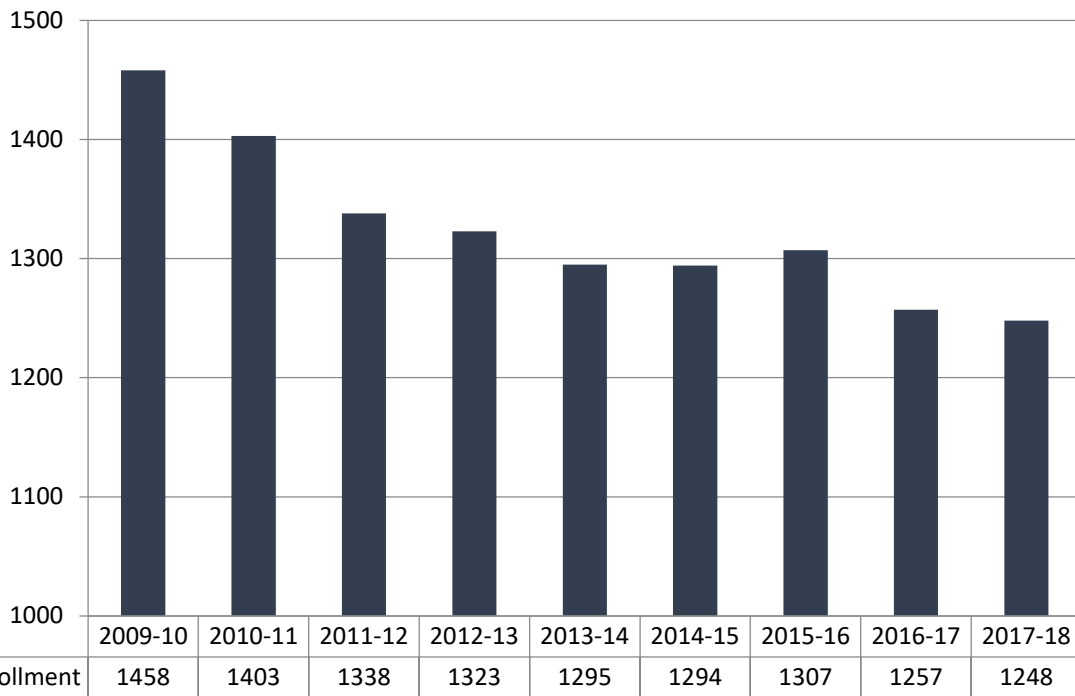
<i>Year</i>	<i>Valuation</i>	<i>Percent Change</i>	<i>Levy</i>	<i>Percent Change</i>	<i>Mill Rate</i>	<i>Percent Change</i>
2017-18	\$1,432,128,913.00	1.97%	\$13,651,053.00	20.93%	9.53200	18.60%
2016-17	\$1,404,489,356.00	0.80%	\$11,287,955.00	1.21%	8.03705	.41%
2015-16	\$1,393,234,782.00	1.82%	\$11,152,122.00	0.06%	8.00448	-1.73%
2014-15	\$1,368,311,517.00	1.57%	\$11,145,847.00	-0.85%	8.14569	-2.43%
2013-14	\$1,347,126,922.00	-5.79%	\$11,240,032.00	2.79%	8.34371	9.11%
2012-13	\$1,429,989,836.00	-0.96%	\$10,935,040.00	-7.06%	7.64694	-6.16%
2011-12	\$1,443,877,029.00	-4.42%	\$11,765,613.00	0.00%	8.14863	4.62%
2010-11	\$1,510,618,010.00	-1.48%	\$11,765,613.00	5.16%	7.78861	6.72%
2009-10	\$1,532,997,908.00	1.79%	\$11,188,058.00	5.98%	7.29816	4.12%
2008-09	\$1,506,054,041.00	7.35%	\$10,556,785.00	1.75%	7.00957	-5.22%
2007-08	\$1,402,968,339.00	2.69%	\$10,375,288.00	9.33%	7.39524	6.46%
2006-07	\$1,366,169,140.00	12.59%	\$9,489,772.00	10.59%	6.94626	-1.8%
2005-06	\$1,213,401,935.00	8.16%	\$8,581,236.00	-7.29%	7.07205	-14.3%
2004-05	\$1,121,910,621.00	4.44%	\$9,255,555.00	9.32%	8.24981	4.67%
2003-04	\$1,074,247,479.00	13.26%	\$8,466,776.00	7.98%	7.88159	-4.66%
2002-03	\$948,497,001.00	5.38%	\$7,840,769.00	5.38%	8.26652	0%
2001-02	\$900,093,991.00	12.76%	\$7,440,794.00	9.64%	8.26669	-2.76%
2000-01	\$798,272,197.00	11.24%	\$6,786,664.00	25.77%	8.50169	13.06%
1999-00	\$717,619,223.00	14.30%	\$5,396,111.00	2.10%	7.51946	-10.67%
1998-99	\$627,823,155.00	10.91%	\$5,284,875.59	3.57%	8.41778	-6.62%
1997-98	\$566,065,215.00	11.11%	\$5,102,672.00	7.64%	9.01428	-3.12%
1996-97	\$509,482,638.00	13.56%	\$4,740,635.00	-19.34%	9.30480	-28.97%
1995-96	\$448,665,811.00	16.44%	\$5,877,593.00	-1.92%	13.10016	-15.77%
1994-95	\$385,329,010.00	10.01%	\$5,992,875.00	-1.68%	15.55262	-10.63%
1993-94	\$350,279,134.00	11.08%	\$6,095,552.00	3.34%	17.40198	-6.97%
1992-93	\$315,333,683.00	4.37%	\$5,898,625.00	7.83%	18.70598	3.32%
1991-92	\$302,120,684.00	5.17%	\$5,470,123.20	3.34%	18.10576	-1.74%
1990-91	\$287,261,607.00	2.05%	\$5,293,158.25	4.27%	18.42626	2.17%
1989-90	\$281,482,526.00	2.40%	\$5,076,525.00	20.20%	18.03496	17.38%
1988-89	\$274,872,270.00	.67%	\$4,223,339.00	8.88%	15.36473	8.16%
1987-88	\$273,052,116.00	2.68%	\$3,878,963.10	-6.17%	14.20594	-8.62%

District Enrollment Trends

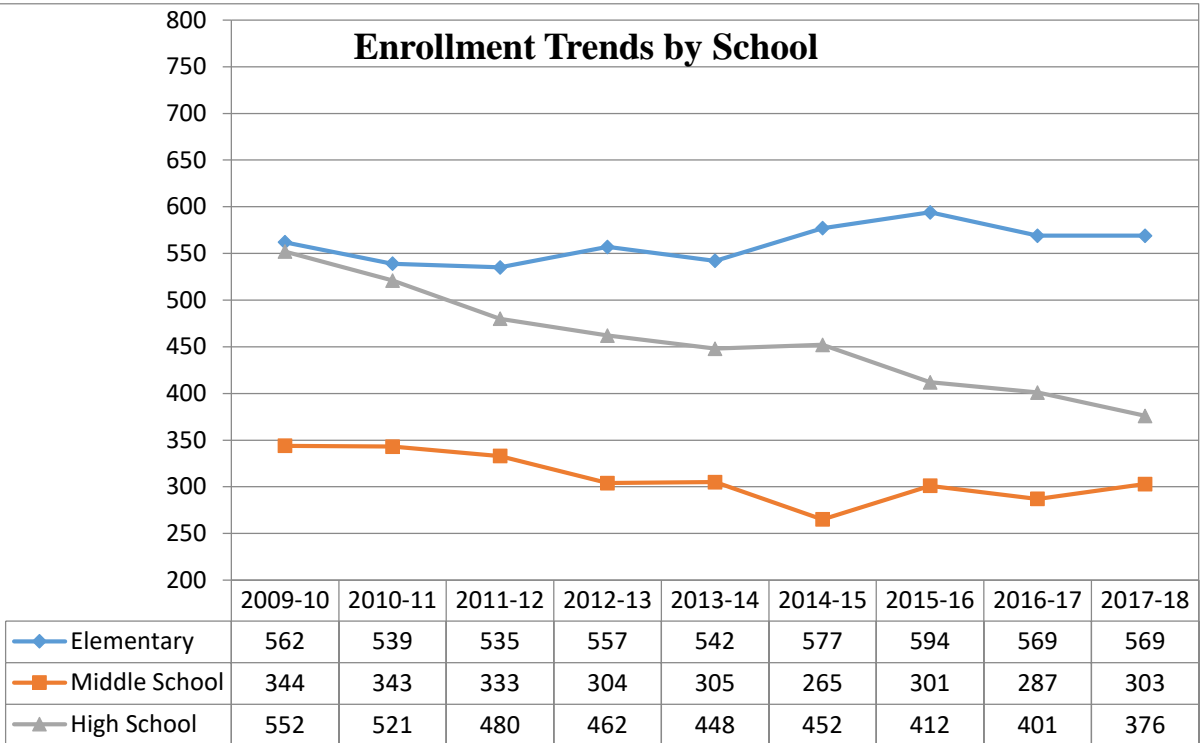
Student enrollment projections are a significant consideration when developing a district budget since enrollment drives the amount of revenue the School District of Tomahawk is eligible to receive through state aid and local property taxes. Student enrollment also directly influences instructional and support staff levels which affect budgets.

Since the 2009-10 school year the district enrollment has decreased by 210 students. The projected enrollment for the 2018-19 school year is 1223. Kindergarten enrollment appears to be stabilizing; however, those enrollment projections are difficult since there are usually some families who enroll their children just prior to the school year

District Enrollment



Enrollment Trends by School



PROPOSED BUDGET SUMMARY

FYE June 30, 2019

The proposed budget and tax levy for the School District of Tomahawk for FYE June 30, 2019 is based upon an estimated fall district equalized valuation of \$1,432,124,803. The actual levy rate (mill rate) will be determined based on the certified October 2018 equalized valuation. If the equalized valuation increases, then the levy rate will decrease. State equalization aid is based on student enrollment and the equalized valuation of the previous year.

Proposed property taxes for 2018-19 are:

General Fund	\$ 13,722,871
Community Service	\$ 85,986
Property Tax Chargeback	<u>\$ 0</u>
Total Levy	\$13,808,857

This represents an increase of \$157,804.00 from the previous year (2017-18) and a tax levy rate of \$9.64 per thousand of valuation compared to \$9.53 per thousand in 2017-18.

The revenues proposed in this budget cannot exceed the allowable revenue caps as determined by the State Department of Public Instruction. Revenue caps are determined by student enrollment and equalized valuation. If the enrollment should increase, then the revenue caps would increase and vice versa.

The Department of Public Instruction estimates that the State Equalization Aid will be \$876,261.00. This is a decrease of \$155,078.00 from the year just ended.

SCHOOL DISTRICT OF TOMAHAWK
BUDGET PUBLICATION 2018-2019

	Audited 2016-2017	Audited 2017-2018	Budget 2018-2019
<u>GENERAL FUND</u>			
Beginning Fund Balance	\$ 9,735,842.05	\$ 9,090,013.81	\$ 8,724,766.15
Residual Equity Transfers in (Out)	\$ -	\$ -	\$ -
Reserve for Retirement Account	\$ -	\$ -	\$ 3,121,002.00
Reserve for Current Year Expenditures	\$ -	\$ -	\$ -
Reserve for School Forest	\$ -	\$ -	\$ 106,003.28
Ending Fund Balance	\$ 9,090,013.81	\$ 8,724,766.15	\$ 6,732,726.87
<u>REVENUES & OTHER FINANCING SOURCES</u>			
Operating Transfers In (Source 100)	\$ -	\$ -	\$ -
Local Sources (Source 200)	\$ 10,629,905.10	\$ 13,782,528.82	\$ 13,864,071.00
Interdistrict Payments (Source 300 & 400)	\$ 411,639.00	\$ 469,562.00	\$ 550,000.00
Intermediate Sources (Source 500)	\$ 13,251.09	\$ 19,754.38	\$ -
State Sources (Source 600)	\$ 2,466,865.81	\$ 2,733,381.81	\$ 2,470,304.00
Federal Sources (Source 700)	\$ 272,226.64	\$ 242,225.68	\$ 245,218.00
All Other Sources (Source 800 & 900)	\$ 36,668.57	\$ 64,889.83	\$ 20,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	\$ 13,830,556.21	\$ 17,312,342.52	\$ 17,149,593.00
<u>EXPENDITURES & OTHER FINANCING USES</u>			
Instruction (Function 100,000)	\$ 7,000,001.37	\$ 6,807,137.21	\$ 7,078,389.00
Support Services (Function 200,000)	\$ 5,927,213.36	\$ 6,458,408.04	\$ 6,802,066.00
Non-Program Transactions (Function 400,000)	\$ 1,549,169.72	\$ 4,412,044.93	\$ 2,034,172.00
TOTAL EXPENDITURES & OTHER FINANCING USES	\$ 14,476,384.45	\$ 17,677,590.18	\$ 15,914,627.00
<u>SPECIAL PROJECT FUNDS (FUND 20)</u>			
Beginning Fund Balance	\$ -	\$ 132,359.94	\$ 131,370.48
Ending Fund Balance	\$ 132,359.94	\$ 131,370.48	\$ 131,370.48
REVENUES & OTHER FINANCING SOURCES	\$ 2,149,993.96	\$ 2,125,677.29	\$ 2,463,220.00
EXPENDITURES & OTHER FINANCING USES	\$ 2,017,634.02	\$ 2,126,666.75	\$ 2,463,220.00
<u>DEBT SERVICE FUND (FUND 30)</u>			
Beginning Fund Balance	\$ 102,486.88	\$ 93,338.48	\$ -
Ending Fund Balance	\$ 93,338.48	\$ -	\$ -
REVENUES & OTHER FINANCING SOURCES	\$ 715,454.60	\$ 2,701,133.10	\$ -
EXPENDITURES & OTHER FINANCING USES	\$ 724,603.00	\$ 2,794,471.58	\$ -
<u>CAPITAL PROJECTS FUND (FUND 40)</u>			
Beginning Fund Balance	\$ 200.00	\$ 200.10	\$ 200.20
Residual Equity Transfers (Out)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 200.10	\$ 200.20	\$ 200.20
REVENUES & OTHER FINANCING SOURCES	\$ 0.10	\$ 0.10	\$ -
EXPENDITURES & OTHER FINANCING USES	\$ -	\$ -	\$ -

FOOD SERVICE FUND (FUND 50)			
Beginning Fund Balance	\$ 77,290.41	\$ 103,662.64	\$ 109,591.98
Residual Equity Transfers (Out)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 103,662.64	\$ 109,591.98	\$ 134,812.98
REVENUES & OTHER FINANCING SOURCES	\$ 649,865.71	\$ 655,744.71	\$ 647,518.00
EXPENDITURES & OTHER FINANCING USES	\$ 623,493.48	\$ 649,815.37	\$ 622,297.00
AGENCY FUND (FUND 60)			
Assets	\$ 278,218.04	\$ 273,102.69	\$ 273,102.69
Liabilities	\$ 278,218.04	\$ 273,102.69	\$ 273,102.69
EXPENDABLE TRUST FUND (FUND 72)			
Beginning Fund Balance	\$ 179,959.03	\$ 179,115.54	\$ 191,135.15
Ending Fund Balance	\$ 179,115.54	\$ 191,135.15	\$ 191,135.15
REVENUES & OTHER FINANCING SOURCES	\$ 79,381.51	\$ 93,769.61	\$ 70,000.00
EXPENDITURES & OTHER FINANCING USES	\$ 80,225.00	\$ 81,750.00	\$ 70,000.00
COMMUNITY SERVICE FUND (FUND 80)			
Beginning Fund Balance	\$ 258,742.83	\$ 238,722.23	\$ 222,797.35
Residual Equity Transfers (Out)	\$ -	\$ -	\$ -
Ending Fund Balance	\$ 238,722.23	\$ 222,797.35	\$ 133,887.35
REVENUES & OTHER FINANCING SOURCES	\$ 103,271.25	\$ 102,209.75	\$ 102,286.00
EXPENDITURES & OTHER FINANCING USES	\$ 123,291.85	\$ 118,134.63	\$ 191,196.00
PACKAGE & COOPERATIVE PROGRAM FUND (FUND 90)			
Beginning Fund Balance	\$ -	\$ -	\$ -
Ending Fund Balance	\$ -	\$ -	\$ -
REVENUES & OTHER FINANCING SOURCES	\$ -	\$ -	\$ -
EXPENDITURES & OTHER FINANCING USES	\$ -	\$ -	\$ -
TOTAL EXPENDITURES - ALL FUNDS	\$ 18,045,631.80	\$ 23,448,428.51	\$ 19,261,340.00
Percentage Increase	3.60%	29.94%	-17.86%
<i>Total Expenditures from Prior Year</i>	<i>\$ 17,419,072.58</i>	<i>\$ 18,045,631.80</i>	<i>\$ 23,448,428.51</i>
BUDGET PUBLICATION, Proposed Property Tax Levy - 2018-2019			
Fund			
General Fund	\$ 10,487,194.00	\$ 13,565,067.00	\$ 13,722,871.00
Debt Service Fund	\$ 714,775.00	\$ -	\$ -
Capital Projects Sinking Fund	\$ -	\$ -	\$ -
Community Service Fund	\$ 85,986.00	\$ 85,986.00	\$ 85,986.00
TOTAL SCHOOL LEVY	\$ 11,287,955.00	\$ 13,651,053.00	\$ 13,808,857.00
PERCENTAGE INCREASE	1.2180%	20.9347%	1.1560%
TOTAL LEVY FROM PRIOR YEAR	\$ 11,152,122.00	\$ 11,287,955.00	\$ 13,651,053.00

BUDGET ADOPTION 2018-19			
GENERAL FUND (FUND 10)	Audited 2016-17	Audited 2017-18	Budget 2018-19
Beginning Fund Balance (Account 930 000)	9,735,842.05	9,090,013.81	8,724,766.15
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	3,121,002.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	106,003.28
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	9,090,013.81	8,724,766.15	9,959,732.15
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	10,489,012.46	13,568,779.62	13,727,871.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	26,391.80	30,270.50	32,100.00
280 Interest on Investments	36,467.44	71,171.50	40,000.00
290 Other Revenue, Local Sources	78,033.40	112,307.20	64,100.00
Subtotal Local Sources	10,629,905.10	13,782,528.82	13,864,071.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	411,639.00	469,562.00	550,000.00
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	411,639.00	469,562.00	550,000.00
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	13,251.09	19,754.38	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	13,251.09	19,754.38	0.00
State Sources			
610 State Aid -- Categorical	102,442.33	109,659.82	108,000.00
620 State Aid -- General	1,214,325.00	1,031,339.00	876,261.00
630 DPI Special Project Grants	41,280.05	65,380.50	40,000.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant) 16	326,746.57	328,614.40	340,000.00
660 Other State Revenue Through Local Units	403,930.45	480,172.77	475,000.00
690 Other Revenue	378,141.41	718,215.32	631,043.00
Subtotal State Sources	2,466,865.81	2,733,381.81	2,470,304.00

Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	45,469.62	37,926.05	61,738.00
750 IASA Grants	226,757.02	204,299.63	183,480.00
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	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	272,226.64	242,225.68	245,218.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	12,731.00	14,049.64	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	12,731.00	14,049.64	0.00
Other Revenues			
960 Adjustments	16,772.57	47,840.19	20,000.00
970 Refund of Disbursement	0.00	0.00	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	7,165.00	3,000.00	0.00
Subtotal Other Revenues	23,937.57	50,840.19	20,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	13,830,556.21	17,312,342.52	17,149,593.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,425,085.79	2,545,050.38	2,626,514.00
120 000 Regular Curriculum	3,387,893.52	3,043,229.56	3,115,181.00
130 000 Vocational Curriculum	478,026.63	456,936.23	522,478.00
140 000 Physical Curriculum	435,969.53	455,117.90	473,963.00
160 000 Co-Curricular Activities	224,783.61	256,537.30	284,742.00
170 000 Other Special Needs	48,242.29	50,265.84	55,511.00
Subtotal Instruction	7,000,001.37	6,807,137.21	7,078,389.00
Support Sources			
210 000 Pupil Services	407,503.69	407,003.78	413,360.00
220 000 Instructional Staff Services	1,291,491.65	1,747,345.31	1,426,813.00
230 000 General Administration	346,318.66	346,690.96	457,411.00
240 000 School Building Administration	800,895.46	777,129.76	805,971.00
250 000 Business Administration	2,588,484.84	2,652,857.98	2,682,648.00
260 000 Central Services	59,127.66	36,542.94	68,325.00
270 000 Insurance & Judgments	141,428.20	135,248.87	158,852.00
280 000 Debt Services	0.00	475.00	0.00
290 000 Other Support Services	291,963.20	355,113.44	788,686.00
Subtotal Support Sources	5,927,213.36	6,458,408.04	6,802,066.00
Non-Program Transactions			
410 000 Inter-fund Transfers 17	1,213,121.63	4,021,773.77	1,599,172.00
430 000 Instructional Service Payments	336,048.09	389,972.18	435,000.00
490 000 Other Non-Program Transactions	0.00	298.98	0.00
Subtotal Non-Program Transactions	1,549,169.72	4,412,044.93	2,034,172.00
TOTAL EXPENDITURES & OTHER FINANCING USES	14,476,384.45	17,677,590.18	15,914,627.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	0.00	132,359.94	131,370.48
900 000 Ending Fund Balance	132,359.94	131,370.48	131,370.48
REVENUES & OTHER FINANCING SOURCES	145,487.94	10,066.18	0.00
100 000 Instruction	1,308.00	557.50	0.00
200 000 Support Services	11,820.00	10,498.14	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	13,128.00	11,055.64	0.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2016-17	Audited 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	1,213,121.63	1,321,258.43	1,599,172.00
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	0.00	0.00	0.00
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	0.00	0.00	0.00
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	14,750.50	11,324.41	12,000.00
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	14,750.50	11,324.41	12,000.00
State Sources			
610 State Aid -- Categorical	407,108.00	414,755.00	415,000.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services 18	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	3,000.00	0.00
Subtotal State Sources	407,108.00	417,755.00	415,000.00

Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	311,629.66	328,013.42	397,048.00
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	57,896.23	37,259.85	40,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	369,525.89	365,273.27	437,048.00
Other Financing Sources	0.00	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	2,004,506.02	2,115,611.11	2,463,220.00
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	1,475,474.92	1,609,546.22	1,870,770.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,475,474.92	1,609,546.22	1,870,770.00
Support Sources			
210 000 Pupil Services	205,087.86	201,563.31	245,509.00
220 000 Instructional Staff Services	215,360.43	202,710.16	235,691.00
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	69,691.48	71,488.42	81,250.00
260 000 Central Services	819.46	3,523.58	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	490,959.23	479,285.47	562,450.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	38,071.87	26,779.42	30,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	38,071.87	26,779.42	30,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,004,506.02	2,115,611.11	2,463,220.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	102,486.88	93,338.48	0.00
900 000 ENDING FUND BALANCES	93,338.48	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	715,454.60	2,701,133.10	0.00
281 000 Long-Term Capital Debt	724,603.00	2,794,471.58	0.00
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	724,603.00	2,794,471.58	0.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	200.00	200.10	200.20
900 000 Ending Fund Balance	200.10	200.20	200.20
TOTAL REVENUES & OTHER FINANCING SOURCES	0.10	0.10	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00
FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	77,290.41	103,662.64	109,591.98
900 000 ENDING FUND BALANCE	103,662.64	109,591.98	134,812.98
TOTAL REVENUES & OTHER FINANCING SOURCES	649,865.71	655,744.71	647,518.00
200 000 Support Services	623,493.48	649,815.37	622,297.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	623,493.48	649,815.37	622,297.00
COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	258,742.83	238,722.23	222,797.35
900 000 ENDING FUND BALANCE	238,722.23	222,797.35	133,887.35
TOTAL REVENUES & OTHER FINANCING SOURCES	103,271.25	102,209.75	102,286.00
200 000 Support Services	0.00	0.00	9,000.00
300 000 Community Services	123,291.85	118,134.63	182,196.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	123,291.85	118,134.63	191,196.00
PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00