

CHEQUAMEGON SCHOOL DISTRICT

ANNUAL MEETING & BUDGET HEARING



October 18, 2017

6:00 p.m.

Park Falls Campus

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CHEQUAMEGON SCHOOL DISTRICT
ANNUAL SCHOOL DISTRICT MEETING AND BUDGET HEARING
WEDNESDAY, OCTOBER 18, 2017, 6:00 PM
PARK FALLS CAMPUS AUDITORIUM
400 NINTH STREET NORTH, PARK FALLS, WI 54552

AGENDA

Annual School District Meeting and Budget Hearing as required by §65.90.

1. Call the meeting to order by the President of the School Board. §120.15(5)
2. Pledge of Allegiance.
3. Elect a chairperson. The person may or may not be a member of the school board. §120.10(l)
In the absence of the school district clerk, elect a person to act as the clerk of the meeting.
§120.10(l) and §120.17(2)
4. Reading of minutes of last annual meeting.
5. Treasurer's Report and Audit Summary. §120.11(3)
6. Presentation of Budget.
7. Hearing on Budget.
8. Consider New Business:
 - a. Fix salary of school board members. §120.10(3)
 - b. Authorize payment of necessary expenses of school board members when traveling outside the district. §120.10(4)
 - c. Authorize the school board to furnish textbooks. §120.10(15)
 - d. Authorize the school board to provide student accident insurance coverage. §120.13(2)(a)
 - e. Provide for the prosecution or defense of legal action. §120.10(14)
 - f. Designate the Price County Review and the Glidden Enterprise as media outlets for all school notices. §985.05
 - g. Motion to levy a tax of \$5,848,346.00 for operational costs. §120.10(8)
 - h. Motion to levy a tax of \$173,313.00 for non-referendum debt. §120.10(9)
 - i. Motion to levy a tax of \$40,000.00 for use for Fund 80. §120.10(8)
 - j. Motion to levy a tax of \$100,000.00 for use for Fund 41. §120.10(10m)
 - k. Other New Business. §120.10
 - l. Establish regular monthly meeting date and time.
 - m. Set subsequent annual meeting date and hour, if different from that specified in the statute. §120.08(1)(a)
9. Adjournment.

David G. Anderson, District Administrator

CHEQUAMEGON SCHOOL DISTRICT
ANNUAL SCHOOL DISTRICT MEETING AND BUDGET HEARING
OCTOBER 19, 2016

The ANNUAL meeting of the Board of Education of the Chequamegon School District (CSD) was held on October 19, 2016, at 6:00 p.m., in the Glidden Campus Commons, 64 S. Grant St., Glidden, WI 54527.

1. Call Meeting to Order by Vice President of the Board, Karen Thorp. 21 community residents in attendance (sign-in sheet attached).
2. Pledge of Allegiance recited by those in attendance.
3. Elect a chairperson. Motion by Richard Ross/Lois Freeland to nominate David Anderson as chairman. No other nominations. Voice vote: Yes (21), No (0). Motion carried.
4. Reading of minutes of last annual meeting. Motion by Barbara Kempf/Kacey Hanson to waive reading. Voice Vote: Yes (21) No (0). Motion carried.
5. Treasurer's Report and Audit summary s.s.120.11(3). Presented by Richard Ross.
6. Presentation of Budget: 2016-2017 budget presented by Lexi Witt.
7. Hearing on Budget. Hearing opened at 6:19 p.m. No questions from the floor. Hearing closed at 6:20 p.m.
8. Consider New Business
 - a) Fix salary of school board members. s.s.120.10(3). Motion by Barbra Kempf/Jeff Swander to raise salary level to 2008-2009 level with the committee compensation to \$25.00. Abstain from voting (1). Voice vote: Yes (18), No (2) Motion carried.
 - b) Authorize payment of necessary expenses of school board members when traveling outside the district. s.s.120.10(4). Motion by Pam Steger/Kacey Hanson to so authorize. Voice vote: Yes (21), No (0). Motion carried.
 - c) Authorize the school board to furnish textbooks. s.s.120.10(15). Motion by Judy Swander/Kacey Hanson to so move. Voice vote: Yes (21), No (0). Motion carried.
 - d) Authorize the school board to borrow money to meet district expenses. Motion by Pat Bonney/Pam Steger to so authorize. Voice vote: Yes (21), No (0). Motion carried.
 - e) Provide for the prosecution or defense of legal action. s.s.120.10(4). Motion by Lois Freeland/Matthew Brenholt to so provide. Voice vote: Yes (21), No (0). Motion carried.
 - f) Designate the Price County Review and the Glidden Enterprise as media outlets for all school notices. s.s.985.05. Motion by Pam Steger/Victor Ambrose to so designate. Voice vote: Yes (21), No (0). Motion carried.
 - g) Motion to levy a tax of \$5,970,780.00 for operational costs. s.s.120.10(8). Motion by Barb Kempf/Karen Thorp to so move. Voice vote: Yes (21), No (0). Motion carried.
 - h) Motion to levy a tax of \$180,719.00 for non-referendum debt. s.s.120.10(9). Motion by Pat Bonney/Richard Ross to so move. Voice vote: Yes (21), No (0). Motion carried.
 - i) Motion to levy a tax of \$40,000.00 for use for Fund 80. s.s.120.10(8). Motion by Richard Ross/Jeff Swander to so move. Voice vote: Yes (21), No (0). Motion carried.
 - j) Motion to levy a tax of \$10,000.00 for Fund 41. s.s.120.10(10m). Motion by Richard Ross/Matthew Brenholt to so move. Voice vote: Yes (21), No (0). Motion carried.
 - k) Authorize the purchase and sale of real estate. s.s.120.10(5m). Motion by Lois Freeland/Matthew Brenholt to so authorize. Voice vote: Yes (21), No (0). Motion carried.
 - l) Establish regular monthly meeting date and time. Motion by Pam Steger/Kacey Hanson to maintain 4th Tuesday of the month at 6:00 p.m. at alternating campus buildings. Voice vote: Yes (21), No (0). Motion carried.
 - m) Other New Business. None.
 - n) Set subsequent annual meeting date and hour, if different from that specified in the statute. s.s.120.08(1)(a). Motion by Matthew Brenholt/Victor Ambrose to set the next annual meeting date and hour as Wednesday, October 18, 2017, at 6:00 p.m. at the Park Falls campus. Voice vote: Yes (21), No (0). Motion carried.
9. Adjournment Motion by Richard Ross/Matthew Brenholt. Voice vote: Yes (21), No (0). Motion carried. 6:35 p.m.


Lois Freeland, Board Clerk

BOARD OF EDUCATION

James Wilson	President	April 2017-2020
Matthew Brenholt	Vice President	April 2016-2019
Richard Ross	Treasurer	April 2015-2018
Lois Freeland	Clerk	April 2017-2020
David Schmidt	Member	April 2015-2018
Victor Ambrose	Member	April 2016-2019
Karen Thorp	Member	April 2015-2018
Douglas Rein	Member	April 2016-2019
Gregory Wirsing	Member	Aug. 22, 2017 - April 2018

October 18, 2017

AUDIT REPORT

The financial accounts of the Chequamegon School District were examined by Wipfli LLP, Audit and Accounting Services.

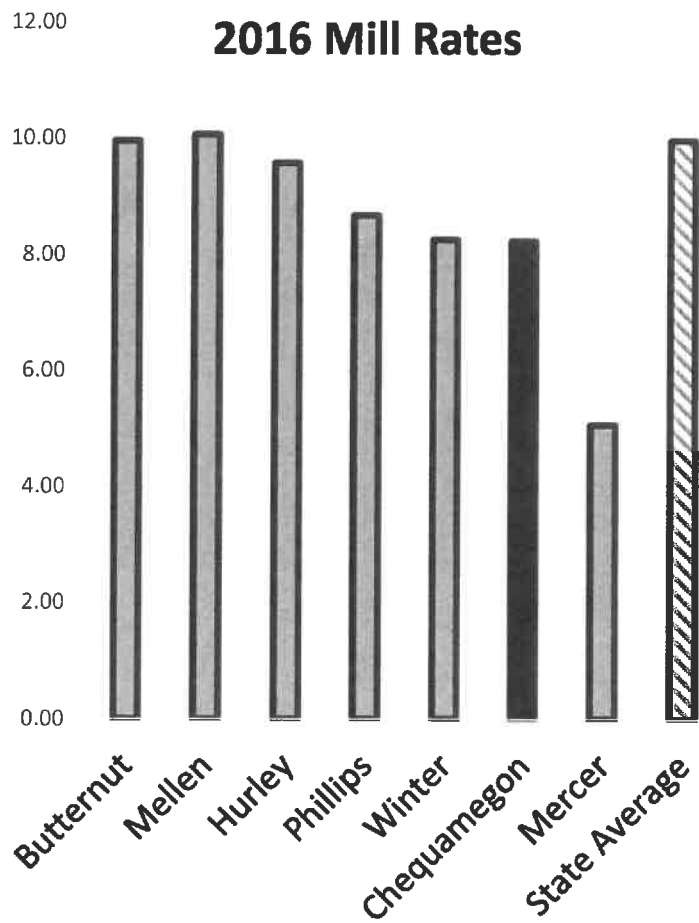
Richard Ross
Treasurer

2017-18 Budget Highlights

- A Makerspace class has been added for elementary students. This class is designed to encourage the use of Science, Technology, Engineering, Art, and Math (STEAM), teamwork, and imagination to problem solve and create projects.
- Technology education classes have been added for middle school students.
- The concrete aprons at the bus garage will be replaced.
- Security cameras will be installed in the Park Falls Elementary School and the Glidden Campus.
- A new firewall/security system will be added to the district's computer infrastructure for more secure computer filtering and monitoring. Student Chromebooks will be filtered even when the device is off school premises.

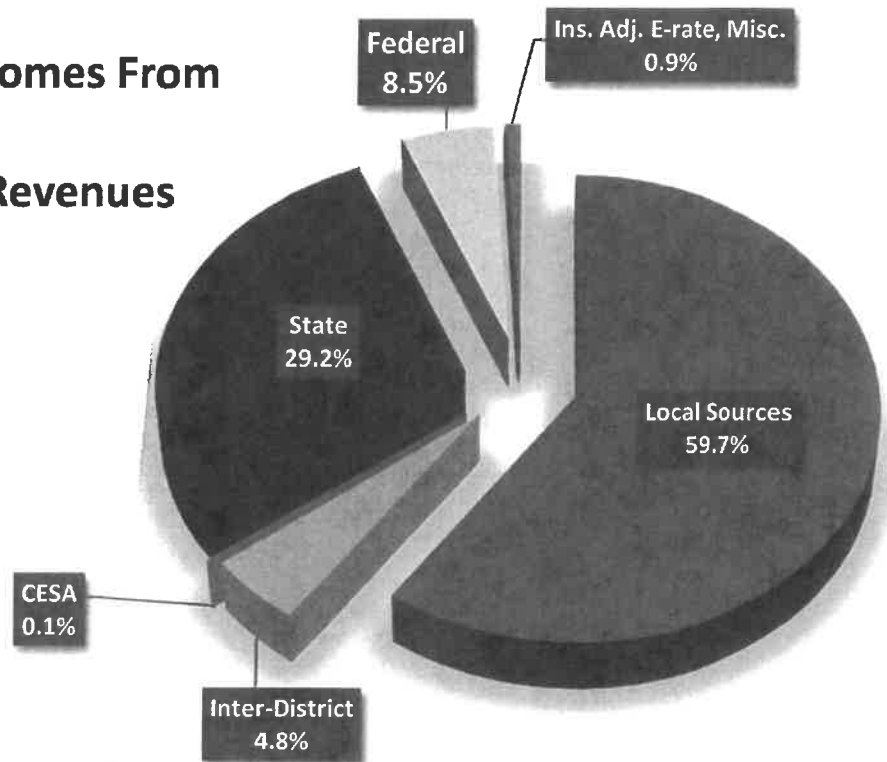
Area School Districts Mill Rate Comparison

District	2014 Mill Rate	2015 Mill Rate	2016 Mill Rate
Butternut	10.72	9.93	9.96
Mellen	10.23	9.41	10.07
Hurley	8.74	8.82	9.58
Phillips	8.88	9.61	8.68
Winter	8.51	8.15	8.26
Chequamegon	7.47	8.37	8.24
Mercer	5.08	5.09	5.07
State Average	10.26	10.25	9.97
Area Average	8.52	8.48	8.55



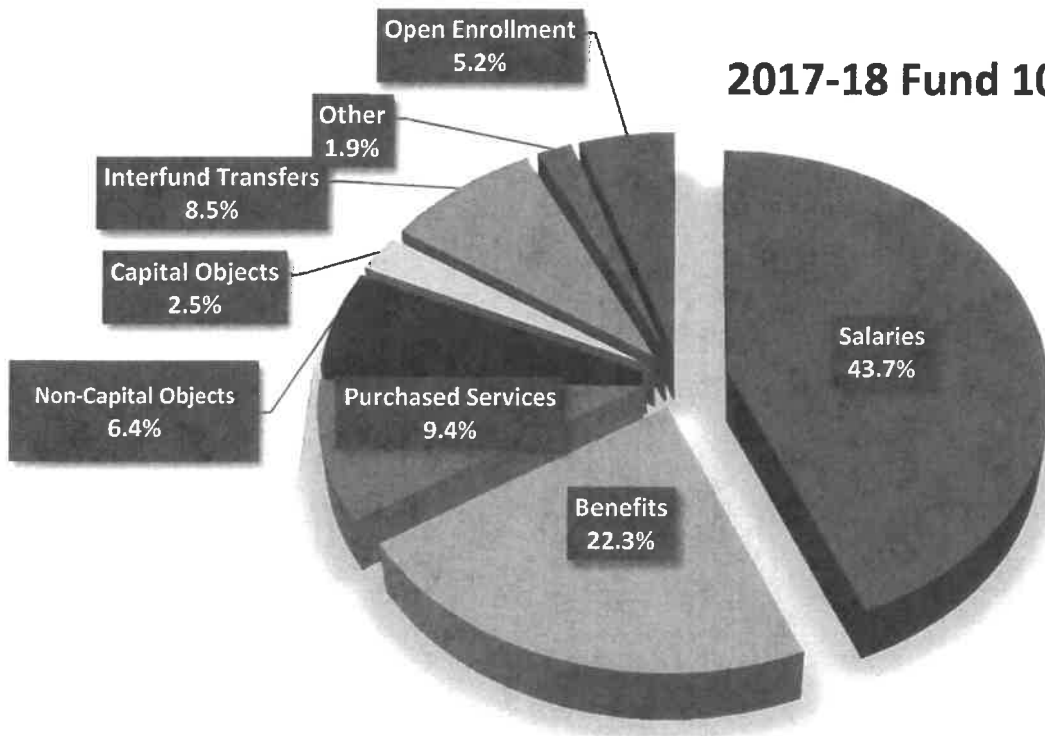
Where the Money Comes From

2017-18 Fund 10 Revenues



Where the Money Goes

2017-18 Fund 10 Expenditures



Fund 10 General Fund - Balance Sheet Accounts

Assets	6/30/2015	6/30/2016	6/30/2017
Cash	4,892,216	5,198,481	5,887,136
Taxes Receivable	1,913,870	2,044,648	1,970,962
Accounts Receivable	7,477	1,032	4,309
Due from Other Funds	6,220	1,938	1,938
Due From Other Governments	305,057	256,639	169,355
Other Fund Assets	250	1,656	250
Total Assets	7,125,090	7,504,394	8,033,951
Liabilities			
Accounts Payable	13,270	28,490	55,000
Payroll Withholding and Benefits Payable	375,697	347,370	368,224
Accrued Payroll Payable	306,033	303,404	308,053
Total Liabilities	695,000	679,264	731,277
Fund Equity			
Unassigned Fund Balance	6,430,089	6,825,130	7,302,674
Total Fund Equity	6,430,089	6,825,130	7,302,674

Levy Comparisons

	2015-16	2016-17	2017-18
Fund 10: General Fund	6,026,717	5,980,687	5,848,346
Fund 38: Non-Referendum Debt	187,646	180,719	173,312
Fund 41: Capital Expansion Fund	5,000	10,000	100,000
Fund 80: Community Service Fund	45,000	40,000	40,000
Total	6,264,363	6,211,406	6,161,658
Mill Rate	8.37	8.24	8.17
% Change \$\$	7.0%	-0.8%	-0.8%

Fund #10 - General Fund Revenues

<u>Source</u>	<u>Item</u>	Audited Actual 2015-16	Unaudited Actual 2016-17	Original Budget 2017-18
211	Property Tax	6,026,717	5,980,687	5,848,346
213	Mobile Home Fees	2,408	757	800
260	Resale	4,655	9,087	4,000
270	Activity	17,866	9,082	9,000
280	Interest	18,901	20,023	20,000
290	Other Revenue	17,167	21,943	16,000
200	Subtotal Local Sources	6,087,713	6,041,578	5,898,146
300	Inter-District	348,694	459,387	474,208
500	Intermediate/CESA	9,515	21,666	10,118
612	Transportation	94,224	78,254	78,000
613	Library	33,083	27,067	27,000
619	Other Categorical	167,458	0	0
621	Equalization	345,391	322,333	306,617
623	Special Adjustment Aid	2,232,518	1,863,452	1,550,748
628	High Poverty Aid	50,023	50,023	0
630	State Special Project Grants	6,000	7,675	5,600
650	SAGE Grant	247,571	232,751	225,000
660	State Revenue Through Local Governments	103,778	94,699	94,000
690	Other State Aid (includes computer aid)	9,343	486,667	598,826
600	Subtotal State Aids	3,289,390	3,162,921	2,885,791
730	Special Projects Grants: Title II, 21st Cent.	185,750	225,267	189,000
751	Title I	184,780	188,215	189,701
780	Federal Aid - Other State Agencies	232,782	212,854	140,000
791	Direct Federal Aid (PEP Grant)	4,986	0	0
700	Subtotal Federal Aid	608,298	626,336	518,701
860	Sales	49,485	5,883	0
900	Ins Adjustments, E-Rate & Misc	49,971	34,976	90,000
Total Fund 10 Revenues		10,443,066	10,352,747	9,876,964
Percent change from previous year		0.18%	-0.86%	-4.60%

Fund #10 - General Fund Expenditures

<u>Function</u>	<u>Object</u>	<u>Audited Actual 2015-16</u>	<u>Unaudited Actual 2016-17</u>	<u>Original Budget 2017-18</u>
110000	<u>Undifferentiated Curriculum (Grades 4K-5)</u>			
	100 Salaries	973,079	978,490	1,095,840
	200 Employee Benefits	443,913	466,621	580,488
	300 Purchased Services	0	0	0
	400 Non-Capital Objects	76,688	100,908	99,000
	500 Capital Objects	200	0	0
	900 Other Expenditures	837	1,000	1,000
	*Total 110 Series	1,494,717	1,547,020	1,776,328
120000	<u>Regular Curriculum (Grades 6-12)</u>			
	100 Salaries	1,330,600	1,345,235	1,392,306
	200 Employee Benefits	620,901	660,215	663,795
	300 Purchased Services	19,621	27,178	16,000
	400 Non-Capital Objects	135,196	197,985	199,000
	500 Capital Objects	0	41,513	0
	900 Other Expenditures	136	581	0
	*Total 120 Series	2,106,454	2,272,707	2,271,101
130000	<u>Vocational Curriculum</u>			
	100 Salaries	144,518	141,670	185,034
	200 Employee Benefits	72,084	56,919	77,190
	400 Non-Capital Objects	13,813	31,239	22,000
	500 Capital Objects	8,936	4,000	0
	*Total 130 Series	239,350	233,828	284,224
140000	<u>Physical Education Curriculum</u>			
	100 Salaries	106,163	104,341	105,906
	200 Employee Benefits	61,191	63,625	64,398
	400 Non-Capital Objects	801	5,641	8,350
	*Total 140 Series	168,154	173,607	178,654
160000	<u>Co-Curricular Activities</u>			
	100 Salaries	71,947	71,248	72,132
	200 Employee Benefits	7,579	7,744	8,055
	300 Purchased Services	27,385	28,571	29,000
	400 Non-Capital Objects	18,461	17,844	21,900
	900 Other Expenditures	24,519	35,192	35,900
	*Total 160 Series	149,892	160,598	166,987
170000	<u>Gifted and Talented</u>			
	100 Salaries	3,935	3,994	4,054
	200 Employee Benefits	2,628	1,536	1,584
	*Total 170 Series	6,563	5,530	5,638
	**Total Instructional	4,165,130	4,393,290	4,682,932

<u>Function</u>	<u>Object</u>	Audited Actual 2015-16	Unaudited Actual 2016-17	Original Budget 2017-18
210000	<u>Pupil Services (Guidance-Psychologist)</u>			
	100 Salaries	135,529	139,120	145,132
	200 Employee Benefits	63,061	67,068	69,578
	300 Purchased Services	3,790	5,058	2,500
	400 Non-Capital Objects	347	1,389	3,500
	*Total 210 Series	202,726	212,635	220,710
221000	<u>Improvement of Instruction (Staff Development)</u>			
	100 Salaries	25,289	56,858	58,000
	200 Employee Benefits	6,661	15,724	16,100
	300 Purchased Services	51,823	57,354	57,103
	400 Non-Capital Objects	1,710	1,312	1,500
	*Total 221 Series	85,482	131,247	132,703
222000	<u>Education Media (Library Services)</u>			
	100 Salaries	90,218	95,718	99,002
	200 Employee Benefits	36,349	38,478	38,489
	400 Non-Capital Objects	2,903	1,310	1,500
	430 Instructional Media	35,103	29,092	29,500
	500 Capital Objects	136	0	0
	*Total 222 Series	164,709	164,599	168,491
223000	<u>After School Program, Team Leaders</u>			
	100 Salaries	35,079	35,720	39,000
	200 Employee Benefits	4,837	5,047	5,365
	*Total 223 Series	39,917	40,768	44,365
230000	<u>General Administration</u>			
	100 Salaries	181,905	191,316	194,499
	200 Employee Benefits	58,372	60,886	62,205
	300 Purchased Services	44,994	54,401	96,800
	400 Non-Capital Objects	7,476	10,056	10,100
	900 Other Expenditures	14,343	17,539	18,000
	*Total 230 Series	307,089	334,198	381,604
240000	<u>School Building Administration</u>			
	100 Salaries	350,771	363,869	394,680
	200 Employee Benefits	185,562	169,278	177,973
	300 Purchased Services	11,156	4,965	6,400
	400 Non-Capital Objects	20,158	30,343	27,500
	900 Other Expenditures	298	2,559	1,000
	*Total 240 Series	567,945	571,015	607,553
251000	<u>Direction of Business</u>			
	100 Salaries	28,486	28,914	29,347
	200 Employee Benefits	14,932	16,250	16,625
	*Total 251 Series	43,418	45,163	45,972

<u>Function</u>	<u>Object</u>	<u>Audited Actual 2015-16</u>	<u>Unaudited Actual 2016-17</u>	<u>Original Budget 2017-18</u>
252000	<u>Fiscal Office</u>			
	100 Salaries	57,584	58,571	59,324
	200 Employee Benefits	43,109	44,597	45,611
	300 Purchased Services	20,897	25,581	27,300
	400 Non-Capital Objects	976	1,462	1,500
	900 Other Expenditures	2,530	3,406	4,000
	*Total 252 Series	125,095	133,617	137,735
253000	<u>Operation Services</u>			
	100 Salaries	205,219	204,559	212,098
	200 Employee Benefits	130,342	121,653	131,957
	310 Personal Services	21,261	0	0
	320 Property Services	9,614	170,370	54,300
	331 Gas for Heat	21,259	23,903	25,000
	333 Wood for Heat	29,158	30,832	42,000
	335 Gas for other than Heat	3,103	3,294	3,700
	336 Electricity	118,992	115,661	117,300
	337 Water	13,999	11,650	13,000
	338 Sewage	20,973	20,600	21,500
	300 Other Purchased Services	5,601	5,799	6,818
	400 Non-Capital Objects	92,780	114,605	116,900
	500 Capital Objects	0	5,372	45,000
	*Total 253 Series	672,301	828,299	789,573
254000	<u>Maintenance Services</u>			
	100 Salaries	97,237	97,162	101,733
	200 Employee Benefits	34,385	35,799	36,370
	300 Purchased Services	1,093,326	195,875	215,000
	400 Non-Capital Objects	10,540	11,304	12,000
	500 Capital Objects	0	43,950	22,000
	*Total 254 Series: Maintenance	1,235,488	384,090	387,103
	<u>Athletic Fields</u>			
	100 Salaries	9,068	9,810	10,000
	200 Employee Benefits	694	750	765
	300 Purchased Services	2,652	6,768	7,000
	400 Non-Capital Objects	5,174	8,267	8,500
	* Total 254 Series: Athletic Fields	17,587	25,595	26,265
255000	<u>Garage Lease, New Building</u>			
	500 Capital Objects	6,500	6,500	6,500
	*Total 255 Series	6,500	6,500	6,500
256000	<u>Pupil Transportation</u>			
	100 Salaries	268,310	274,668	277,116
	200 Employee Benefits	113,277	125,207	143,438
	310 Personal Services	1,322	1,024	1,100
	340 Travel-Meals-Lodging	3,065	3,313	3,700
	348 Vehicle Fuel	41,131	45,881	60,000
	400 Non-Capital Objects	46,656	29,221	35,000
	500 Capital Objects	98,175	98,175	98,375

<u>Function</u>	<u>Object</u>	Audited Actual <u>2015-16</u>	Unaudited Actual <u>2016-17</u>	Original Budget <u>2017-18</u>
	900 Other Expenditures	507	1,167	1,200
	*Total 256 Series	572,443	578,657	619,929
258000	<u>Internal Services</u>			
	300 Contracted Services	975	995	1,015
	*Total 258 Series	975	995	1,015
260000	<u>Central Services</u>			
	100 Salaries	53,827	61,628	62,500
	200 Employee Benefits	29,003	32,780	32,801
	300 Purchased Services	75,489	80,857	87,000
	400 Non-Capital Objects	11,212	105,262	67,500
	500 Capital Objects	88,755	35,522	89,200
	*Total 260 Series	258,286	316,049	339,001
270000	<u>Insurance</u>			
	387 Payment to State			
	711 Liability	11,847	11,714	11,408
	712 Property	27,443	34,019	33,400
	713 Workers Compensation	51,743	56,730	55,827
	716 Student Insurance	24,068	26,626	26,626
	719 Other Insurance	8,867	9,923	10,578
	730 Unemployment	1,536	791	3,000
	*Total 270 Series	125,504	139,803	140,839
290000	<u>Other Support Services</u>			
	100-200 Retirement Benefits	218,211	156,118	145,000
	300 Purchased Services	20,486	20,243	18,504
	*Total 290 Series	238,697	176,361	163,504
	**Total Support Services	4,664,162	4,089,588	4,212,862
400000	<u>Non-Program Activities</u>			
	411 Special Education Fund Transfer	691,697	786,661	886,010
	431 General Instruction-Non-Open Enroll	58,176	65,650	62,947
	435 Open Enrollment Tuition Payments	468,341	540,014	544,594
	492 Other Adjustments	520	0	0
	**Total Non-Program Activities	1,218,734	1,392,325	1,493,551
	***Total Fund 10 Expenditures	10,048,027	9,875,203	10,389,346
	Percent change from previous year	5.01%	-1.72%	5.21%

Fund #21 - Special Revenue Trust Fund

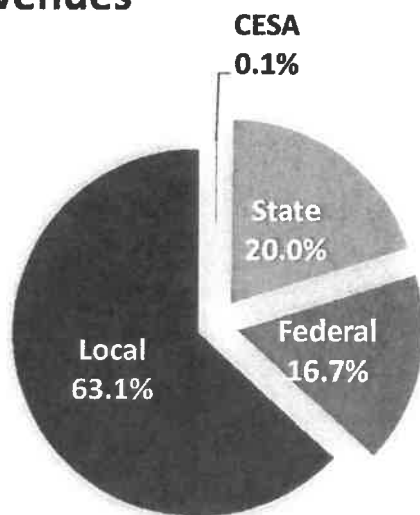
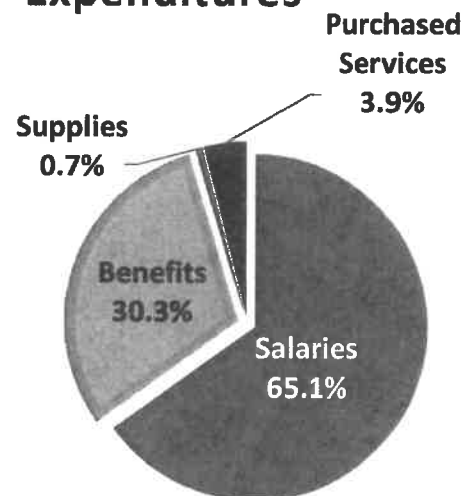
	Audited Actual 2015-16	Unaudited Actual 2016-17	Original Budget 2017-18
Assets	28,886	33,073	33,073
Liabilities	0	0	
Revenues	24,285	11,401	6,000
Expenditures	13,746	7,214	6,000

Fund #27 - Special Education

	Audited Actual 2015-16	Unaudited Actual 2016-17	Original Budget 2017-18
<u>Revenues</u>			
Intermediate/CESA	31,230	1,831	1,800
State Handicapped Aids	240,789	253,745	280,445
IDEA Grants	228,965	238,389	234,816
Interfund Transfer	691,697	786,661	886,010
Total Revenues	1,192,681	1,280,626	1,403,071

Expenditures

Combined Cost Reporting-Spec Ed	906,575	1,038,140	1,142,122
Social Worker	747	765	780
Guidance	20,013	20,786	21,447
Psychologist	34,213	34,659	37,300
Occupational and Physical Therapy	36,140	31,769	41,109
Supervision & Coordination	113,378	116,199	122,473
Transportation & Fiscal	19,164	24,441	24,246
Instruction: Non Open Enrollment	41,811	13,866	13,594
Open Enrollment Tuition	20,640	0	0
Total Expenditures	1,192,681	1,280,626	1,403,071

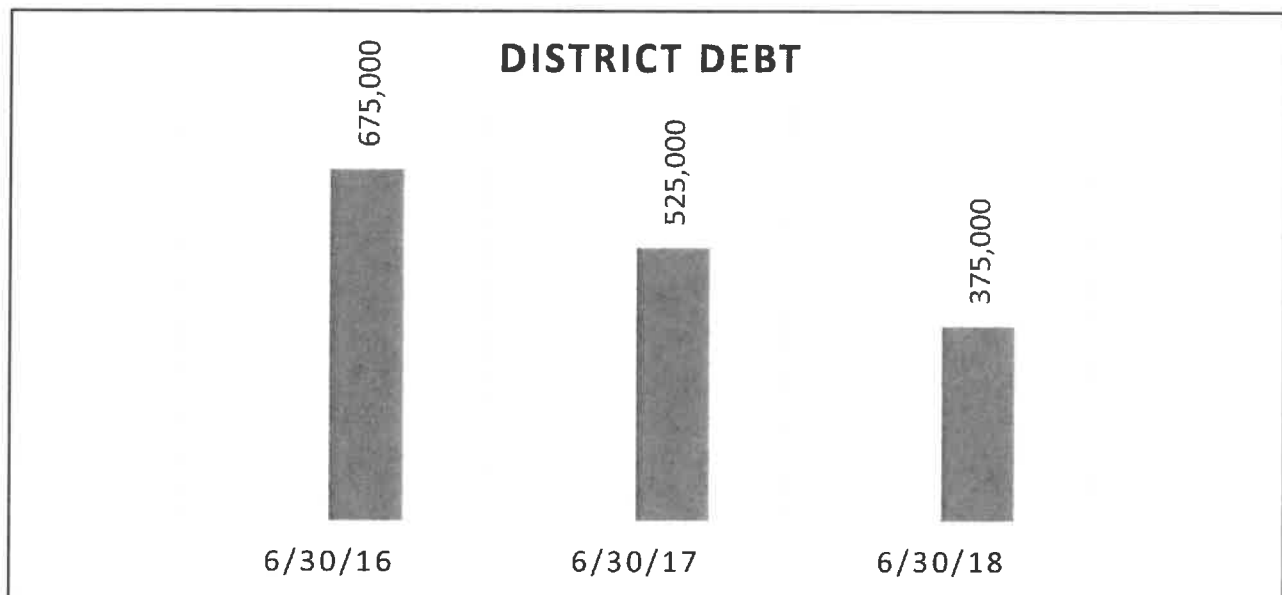
2017-18 Fund 27**Revenues****2017-18 Fund 27****Expenditures**

Fund #38 - Debt Service

	Audited Actual 2015-16	Unaudited Actual 2016-17	Original Budget 2017-18
<u>Revenue</u>			
Property Tax Levy	187,656	180,719	173,313
Interest	114	100	100
Total Revenues	187,770	180,819	173,413
<u>Expenditures</u>			
Unfunded Liability Loan Principal	150,000	150,000	150,000
Unfunded Liability Loan Interest	40,938	34,375	27,063
Other Debt Related Expense	-	-	-
Total Expenditures	190,938	184,375	177,063

Long Term Debt Balances

	6/30/16	6/30/17	6/30/18
WRS Unfunded Liability (Ends 2021)	675,000	525,000	375,000
Change over previous year	-18%	-22%	-29%

**Fund #41 - Capital Expansion Fund**

	Audited Actual 2015-16	Unaudited Actual 2016-17	Original Budget 2017-18
<u>Revenue</u>			
Property Tax Levy	5,000	10,000	100,000
Interest	502	412	500
Total Revenues	5,502	10,412	100,500

Fund #50 - Food Service

	Audited Actual 2015-16	Unaudited Actual 2016-17	Original Budget 2017-18
<u>Revenues</u>			
Adult Purchases	9,074	9,810	9,800
Student Purchases	144,238	134,758	145,000
State Funds	8,412	8,033	8,000
Federal Funds	253,555	268,716	275,000
Misc. Revenues	0	911	0
Total Revenues	415,279	422,227	437,800
<u>Expenditures</u>			
Salaries - Cooks	125,938	133,173	134,555
Fringes - Cooks	71,348	80,494	82,104
Purchased Services	12,168	11,965	12,500
Food	188,928	184,819	195,000
Non-capital and Capital Equipment	0	3,062	3,000
Misc - Dues - Fees	1,488	1,418	1,500
Total Expenditures	399,870	414,931	428,659

Fund #60 - Student Activity Fund

	Audited Actual 2015-16	Unaudited Actual 2016-17	Original Budget 2017-18
Assets	141,474	142,264	140,000
Liabilities	141,474	142,264	140,000

Fund #72 - Trust Fund

	Audited Actual 2015-16	Unaudited Actual 2016-17	Original Budget 2017-18
Assets	94,024	93,475	93,000
Liabilities	94,024	93,475	93,000
Revenues	7,319	4,701	4,500
Expenditures	9,536	5,250	5,000

Fund #80 - Community Service

	Audited Actual 2015-16	Unaudited Actual 2016-17	Original Budget 2017-18
<u>Revenues</u>			
Current Property Tax Levy	45,000	40,000	40,000
Community Service Fees	10,682	9,068	5,000
Total Revenues	55,682	49,068	45,000
<u>Expenditures</u>			
Salaries & Fringes	27,966	29,309	30,000
Purchased Services	2,503	2,530	3,500
General Supplies	5,167	7,844	8,500
Equipment Additions	0	0	0
Dues and Fees	100	450	500
Total Expenditures	35,737	40,133	42,500

BUDGET ADOPTION 2017-18			
GENERAL FUND (FUND 10)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance (Account 930 000)	6,430,089.36	6,825,130.17	7,302,674.15
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	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	6,825,130.17	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	6,825,130.17	7,302,674.15	6,790,293.15
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	6,029,124.55	5,981,443.71	5,849,146.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	4,655.33	9,087.04	4,000.00
270 School Activity Income	17,865.86	9,081.80	9,000.00
280 Interest on Investments	18,900.89	20,022.79	20,000.00
290 Other Revenue, Local Sources	17,166.67	21,942.75	16,000.00
Subtotal Local Sources	6,087,713.30	6,041,578.09	5,898,146.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	348,694.00	459,387.00	474,208.00
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	348,694.00	459,387.00	474,208.00
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	9,515.38	21,665.86	10,118.00
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	9,515.38	21,665.86	10,118.00
State Sources			
610 State Aid – Categorical	294,765.63	105,321.07	105,000.00
620 State Aid – General	2,627,932.00	2,235,808.00	1,857,365.00
630 DPI Special Project Grants	6,000.00	7,674.75	5,600.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	247,571.01	232,750.98	225,000.00
660 Other State Revenue Through Local Units	103,777.94	94,699.12	94,000.00
690 Other Revenue	9,343.00	486,667.39	598,826.00
Subtotal State Sources	3,289,389.58	3,162,921.31	2,885,791.00
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	185,750.33	225,267.16	189,000.00
750 IASA Grants	184,779.59	188,214.54	189,701.00
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	232,782.02	212,854.17	140,000.00
790 Other Federal Revenue - Direct	4,986.49	0.00	0.00
Subtotal Federal Sources	608,298.43	626,335.87	518,701.00

Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	2,593.00	5,883.00	0.00
870 Long-Term Obligations	46,891.74	0.00	0.00
Subtotal Other Financing Sources	49,484.74	5,883.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	49,970.58	34,975.83	90,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	49,970.58	34,975.83	90,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	10,443,066.01	10,352,746.96	9,876,964.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	1,494,715.93	1,547,019.80	1,776,328.00
120 000 Regular Curriculum	2,106,453.73	2,272,706.74	2,271,101.00
130 000 Vocational Curriculum	239,350.19	233,828.34	284,224.00
140 000 Physical Curriculum	168,154.42	173,607.00	178,654.00
160 000 Co-Curricular Activities	149,891.74	160,598.28	166,987.00
170 000 Other Special Needs	6,562.80	5,530.40	5,638.00
Subtotal Instruction	4,165,128.81	4,393,290.56	4,682,932.00
Support Sources			
210 000 Pupil Services	202,726.14	212,634.97	220,710.00
220 000 Instructional Staff Services	290,107.51	336,612.83	345,559.00
230 000 General Administration	307,088.81	334,198.19	381,604.00
240 000 School Building Administration	567,945.26	571,014.59	607,553.00
250 000 Business Administration	2,673,806.73	2,002,915.12	2,014,092.00
260 000 Central Services	243,554.81	301,317.30	339,001.00
270 000 Insurance & Judgments	125,504.49	139,802.98	140,839.00
280 000 Debt Services	14,731.26	14,731.26	0.00
290 000 Other Support Services	238,697.07	176,360.55	163,504.00
Subtotal Support Sources	4,664,162.08	4,089,587.79	4,212,862.00
Non-Program Transactions			
410 000 Inter-fund Transfers	691,697.22	786,661.09	886,010.00
430 000 Instructional Service Payments	526,517.16	605,663.54	607,541.00
490 000 Other Non-Program Transactions	519.93	0.00	0.00
Subtotal Non-Program Transactions	1,218,734.31	1,392,324.63	1,493,551.00
TOTAL EXPENDITURES & OTHER FINANCING USES	10,048,025.20	9,875,202.98	10,389,345.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	18,346.94	28,886.12	33,073.45
900 000 Ending Fund Balance	28,886.12	33,073.45	33,073.45
REVENUES & OTHER FINANCING SOURCES	24,285.43	11,401.09	6,000.00
100 000 Instruction	3,230.00	2,870.54	6,000.00
200 000 Support Services	10,516.25	4,343.22	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	13,746.25	7,213.76	6,000.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
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	691,697.22	786,661.09	886,010.00
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	12,003.00	1,831.00	1,800.00
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	19,227.11	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	31,230.11	1,831.00	1,800.00
State Sources			
610 State Aid -- Categorical	240,789.00	253,745.00	280,445.00
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	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	240,789.00	253,745.00	280,445.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	207,447.24	195,570.51	209,816.00
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	21,517.82	42,818.24	25,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	228,965.06	238,388.75	234,816.00
Other Financing Sources			
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	1,192,681.39	1,280,625.84	1,403,071.00
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	906,575.42	1,038,139.91	1,142,122.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	906,575.42	1,038,139.91	1,142,122.00
Support Sources			
210 000 Pupil Services	91,112.85	87,979.87	100,636.00

220 000 Instructional Staff Services	113,378.40	116,199.22	122,473.00
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	19,163.61	24,440.84	24,246.00
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	223,654.86	228,619.93	247,355.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	62,451.11	13,866.00	13,594.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	62,451.11	13,866.00	13,594.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,192,681.39	1,280,625.84	1,403,071.00

DEBT SERVICE FUND (FUNDS 38, 39)

900 000 Beginning Fund Balance	31,627.19	28,459.87	24,944.47
900 000 ENDING FUND BALANCES	28,459.87	24,944.47	21,294.47
TOTAL REVENUES & OTHER FINANCING SOURCES	187,770.18	180,859.60	173,413.00
281 000 Long-Term Capital Debt	0.00	0.00	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	190,937.50	184,375.00	177,063.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	190,937.50	184,375.00	177,063.00
842 000 INDEBTEDNESS, END OF YEAR	711,759.00	550,632.97	375,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)

900 000 Beginning Fund Balance	200,194.00	205,695.78	216,107.37
900 000 Ending Fund Balance	205,695.78	216,107.37	316,607.37
TOTAL REVENUES & OTHER FINANCING SOURCES	5,501.78	10,411.59	100,500.00
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	26,439.34	32,774.67	40,070.49
900 000 ENDING FUND BALANCE	32,774.67	40,070.49	49,211.49
TOTAL REVENUES & OTHER FINANCING SOURCES	406,205.21	422,227.24	437,800.00
200 000 Support Services	399,869.88	414,931.42	428,659.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	399,869.88	414,931.42	428,659.00

COMMUNITY SERVICE FUND (FUND 80)

900 000 Beginning Fund Balance	9,725.49	29,670.99	38,606.39
900 000 ENDING FUND BALANCE	29,670.99	38,606.39	41,106.39
TOTAL REVENUES & OTHER FINANCING SOURCES	55,682.30	49,068.10	45,000.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	35,736.80	40,132.70	42,500.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	35,736.80	40,132.70	42,500.00