



# Interim Budget

Fiscal Year  
2019-20



# Message from the Superintendent



Dear Racine Community,

The Racine Unified School District (RUSD) annual budget development and approval process is an important focus of the Superintendent and the Board of Education. Our community expects the District to commit its resources first and foremost to advancing student learning and achieving academic success.

This budget is aligned to RUSD's five-year strategic plan, Raising Racine 2022, which supports five priorities: 1) Be the educational choice for families in the southeast region of Wisconsin; 2) Accelerate higher levels of student performance; 3) Close student achievement gaps; 4) Ensure positive, engaging environment; and, 5) Endorse learning paths for post-secondary training, college and career readiness for every student.

The highlights below are examples of our work to directly improve our students' learning, our school facilities and our teachers' skills in working with our children as part of the proposed budget.

## **Academic Achievement & Innovation**

- Full implementation of the Academy structure at the comprehensive high schools
- New reading, math and social studies curriculum
- Refresh of student and classroom technology
- Continued expansion of the Montessori program at Goodland school

## **School Safety & Social-Emotional Learning**

- Integration of Trauma Sensitive Schools Model across the District
- Additional Positive Behavioral Intervention and Supports (PBIS) coaches for middle schools
- Continued school entryway and other safety improvements

Racine wants and deserves an excellent public-school system. We are proud to deliver a budget that is intentional and focused on priorities for improving student achievement and social-emotional learning, expanding successful programs and accomplishing strategic priorities. We have been able to accomplish this while continuing to maintain a stable tax rate. Together, we will continue to Raise Racine.

Sincerely,

Eric N. Gallien, Ph.D.  
Superintendent

# Table of Contents

The original budget is prepared in conformance with laws and regulations applicable to local governments within the State of Wisconsin. This document is accurate as of the date of preparation. The School Board or other regulatory agencies may take action that could impact the accuracy of this document.

<b>Raising Racine 2022</b>	<b>4</b>
<b>Pillars of Excellence &amp; Budget</b>	<b>5</b>
<b>Budget Initiatives by Pillar</b>	<b>6</b>
<b>Budget Process</b>	<b>7</b>
<b>District Funds</b>	<b>8</b>
<b>Building the Budget - Assumptions</b>	<b>9</b>
<b>Revenues &amp; Expenditures—Effect on Fund Balance</b>	<b>10</b>
<b>Revenue: Where It Comes From</b>	<b>11</b>
<b>Revenue Property Tax Information</b>	<b>12</b>
<b>Expenditures</b>	<b>13</b>
<b>Expenditures: All Funds Notes</b>	<b>14</b>
<b>Expenditures: Charts</b>	<b>15</b>
<b>Staffing</b>	<b>16</b>
<b>Enrollment</b>	<b>17</b>
<b>General Fund</b>	<b>18</b>
<b>Special Projects Funds</b>	<b>19</b>
<b>Special Education Fund</b>	<b>20</b>
<b>Debt Service</b>	<b>21</b>
<b>Capital Projects Funds</b>	<b>22</b>
<b>Food Service Fund</b>	<b>23</b>
<b>Community Service Fund</b>	<b>24</b>
<b>OPEB Trust</b>	<b>25</b>
<b>Addenda</b>	<b>26-28</b>
- DPI Budget Adoption Table	

# Raising Racine

**Raising Racine 2022** is the new strategic plan that promises to serve as the basis for the leadership and instructional work of the District for the next five years. This plan builds upon the District's vision, mission, core values, priorities and guiding change frameworks.

## District Priorities 2017-2022



- **North Star Mission and Vision:** All students will graduate career and/or college ready
- **Core Values:** Student-Centered Decisions, High Expectations, Strong Relationships, Unity, Diversity, Equity and Respect
- **District Priorities**
  - Be the educational choice for families in the southeast region of Wisconsin
  - Accelerate higher levels of student performance
  - Close achievement gaps
  - Ensure positive, engaging environments
  - Endorse learning paths for post-secondary training, college and career readiness for every student
- **Pillars of Excellence:**
  - Student Learning
  - Culture and Environment
  - Partnerships & Community
  - Financial & Operational Excellence



The key to the strategic plan is a commitment to continuous improvement practices and monitoring progress toward goals. A critical component of *Raising Racine 2022* is to assure financial resources and annual budgets are student-centered and aligned to District priorities identified through the strategic planning processes.

# Pillars of Excellence & Budget Initiatives



## Student Learning

Ensure experiences, opportunities and choice so every RUSD student is academically, socially and emotionally successful and ready for career and/or college



## Culture & Environment

Consistently demonstrate our core values so that RUSD is a great place to learn, work and succeed



## Partnerships & Community

Create strong family, community and business partnerships to accelerate our collective impact on student success



## Financial & Operational Excellence

Ensure fiscal decisions and infrastructure planning align to student-centered District priorities

## Partnerships & Community

- Continued expansion of Parent University offerings to support families with child care, foster care and in private schools
- Partnership with Gateway for R.E.A.L. School students to take courses at the iMet Center
- Municipal and county partnerships for recreational and community programming
- In partnership with UW Parkside, RUSD STAR teacher preparation and licensing program

## Financial & Operational Excellence

- Estimated reduction of property tax rate
- District fund balance sustained at more than 15% for financial stability
- Continued steps toward aligning the budget to student-centered District priorities



# Budget Initiatives By Pillar

2019-20

## Measurable Goals

**Examples of goals that are part of the strategic plan pillars include:**

- Increase Forward Exam scores in Math and English Language Arts proficiency by 3%
- Increase student participation in accelerated curricular opportunities
- Increase students at college and career readiness benchmark by 3%
- Reduce the number of suspensions across the district by 10%

## Student Learning

- Opening of Bull Early Education Center for students age 3 and 4 and expanded growth of the Montessori program
- Updated reading, math and social studies curriculum
- Expanded access and participation in AP calculus, statistics, math studies, and IB higher level math courses
- Year four of Academies of Racine Pathway courses at high schools
- Expanded summer school opportunities
- \$5 million of student and classroom technology

## Culture & Environment

- Continued school entryway and other safety improvements at five schools
- Integrate Trauma Sensitive Schools Model across District
- Continuation and expansion of PBIS and student behavior initiatives in elementary schools
- Improved breakfast and lunch services for students

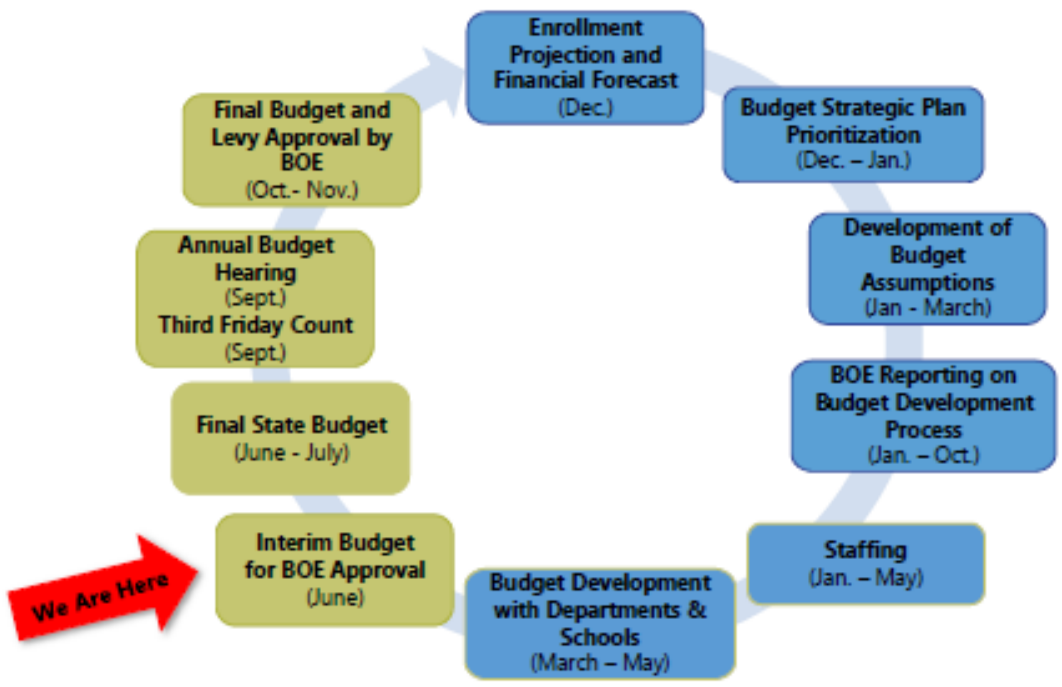
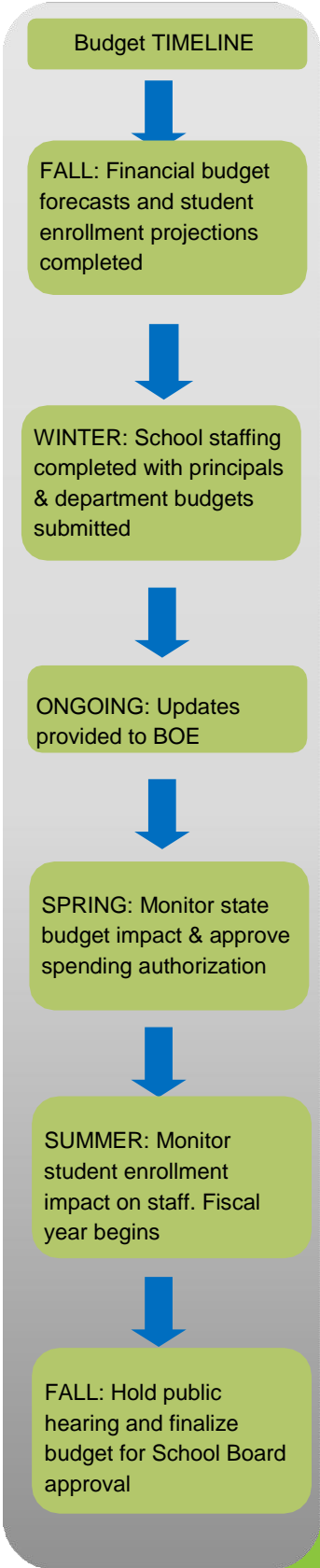
# Budget Process

The process for developing the budget follows a year-long cycle which utilizes input from the Board of Education, District Leadership, principals, staff and the community. In addition, the RUSD Strategic Plan provides a framework for prioritizing funding allocations during the budget process.

**BUDGET TRACKING**

Monthly budget tracking was provided to the Board of Education during work sessions. The initial budget deficit for the 2019-20 fiscal year was estimated at over \$11 million due to significantly lower authorized funding from the state, cost increases for pupil transportation, student technology replacement, and employee compensation cost increases. As the budget process continued, reduced staffing, expediting the closure of Goodland Elementary and possible state action to provide more revenues to the District ultimately led to a proposed budget that is balanced.

The final budget is dependent upon actual student enrollment for the new school year and certified revenue figures from the state. This allows the budget and tax levy to be completed and submitted to the Board of Education for approval at the end of October.



# District Funds

General Fund  
**\$232.8 M**

Special Education Fund  
**\$53.7 M**

Food Service Fund  
**\$9.55 M**

Capital Projects Funds  
**\$11.75 M**

Debt Service Funds  
**\$14.87 M**

Special Revenue Funds  
**\$1.6 M**

Community Service Fund  
**\$5.3 M**

Total FY18 Budget  
**\$329.6 M**

OPEB Trust Fund  
**\$5.45 M**

Wisconsin school finance practices and governmental accounting rules require that the school district segregate financial transactions into distinct accounting entities, called "funds". Funds are used to report on-going annual costs of operating the district, to account for capital projects financed through borrowing, or to place revenues and record transactions in a trust. The funds used by RUSD include the following:

- General Fund (Fund 10)
- Special Education Fund (Fund 27)
- Special Revenue Fund (Funds 21 & 29)
- Debt Service Funds (Funds 38 & 39)
- Capital Project Funds (Funds 41, 42, 43, 44, 45, 46 & 49)
- Food Service Fund (Fund 50)
- Community Service Fund (Fund 80)

The community service fund allows for the segregation of financial transactions related to community use of facilities and programs operated for the benefit of the entire community.

Capital project funds are created whenever acquired resources are restricted for the acquisition or construction of specific capital projects or purchase of capital items. Racine Unified School District reports on six capital project funds.

All revenues, expenditures and changes in fund balance for each fund are accounted for separately and reported to DPI.

The district also operates and manages the following two trust funds which are not included in total District expenditures:

- Private Purpose Trust Fund (Fund 72) - Intended to account for donations to benefit private individuals. Scholarships are accounted for in this fund.
- Employee Benefit Trust Fund (Fund 73) - The OPEB Trust Fund accounts for resources held in trust for post-employment benefit plans legally established as an irrevocable trust.



# Building the Budget

## Assumptions

When work was first started to build the 2019-20 budget, initial assumptions included continued declining student enrollment, employee compensation cost increased student technology needs and reduced funding authorization revenues from the state government. This generated an estimated budget deficit of over \$11 million. Building the budget began with an assumption that we would need to significantly reduce spending and staff.

Budget work was finalized and most of the assumptions were updated as work continued.

### Revenue Impacts:

- RUSD spending authority through the state revenue limit decreased by \$4.3 million despite an authorized per pupils pending increase of \$175 per student.
- Federal funding was increased \$150,000.
- The assumes the state will provide an additional per-pupil aid of \$25 per student (\$290,000) as well as \$434,000 in Special Education aid.

### Expenses and Efficiencies

- Staffing expenses were decreased by \$1.7 million due to staff adjustments at the central office and schools.
- Over \$5 million of technology for students will be authorized using lease financing with an annual cost of \$1 million over the next four years.
- \$2 million in Federal grant carryover the cost instructional support staff for schools.
- The cost of pupil transportation is expected to increase by \$850,000.
- Expenses for open enrollment tuition increased and voucher student costs continue to make up a greater share of the budget.

### Compensation

- Funds were set aside to adjust employee pay by 1.22% on average for approximately \$1.77 million with an intent to monitor the budget for further review.
- Total benefit costs over the prior year budget are assumed to increase by \$500,000.

Initial vs Interim Budget Assumptions are as follows:

#### ENROLLMENT

Initial	-190
Interim	-166

#### REVENUE

Initial	-\$6M
Interim	-\$3.9M

#### COMPENSATION

Initial	TBD
Interim	\$1.7M

#### HEALTH COSTS

Initial	\$1.3M
Interim	\$500K

#### Student Technology

Initial	\$1.8M
Interim	\$1M

#### VOUCHER COST

Initial	\$4.4M
Interim	\$4.4M

#### STAFFING

Initial	TBD
Interim	-80 FTE

#### CARRYOVER AMT

Initial	-
Interim	\$2.M

# Revenues & Expenditures

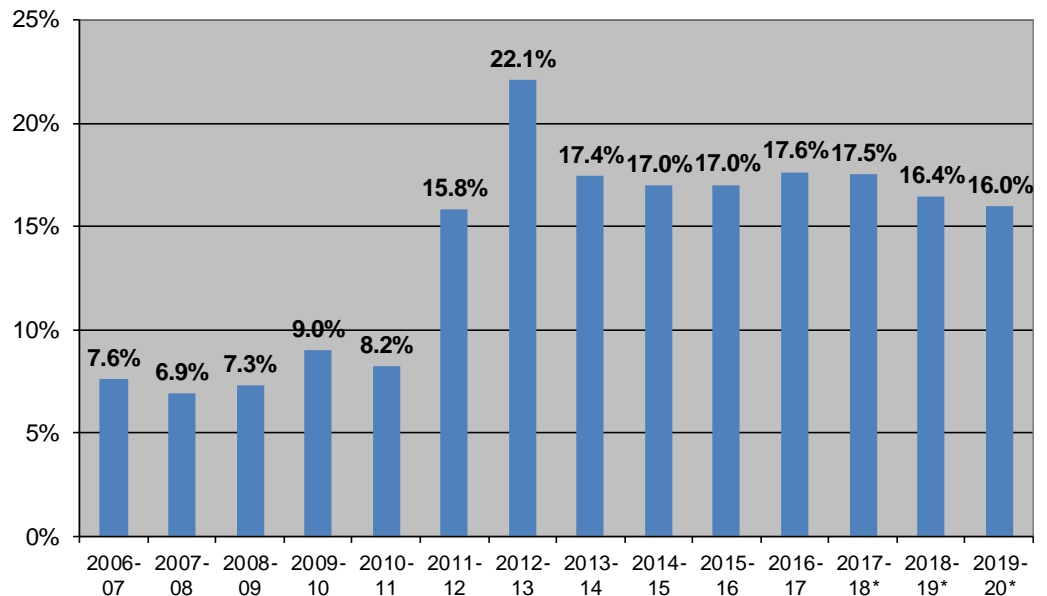
## Effect on Fund Balance

Most capital project funding available will be set aside for the Aquatic Center project set to be completed in 2019-20.

The following statement combines all funds, providing an overall picture of the District's financial operation in a single table. Overall, the District will have a decrease of fund balance of approximately \$10 million which can partly be attributed to expending borrowed and reserve funds to pay for capital projects and building improvements. The fund balance for operating funds decreased by over \$750,000 due to a lower balance in the food service and community service funds.

	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	Ending
General fund	\$267,205,778	\$267,205,778	\$42,644,466
Special revenue trust fund	800,000	744,815	\$505,229
TEACH Fund	0	0	\$0
Special education fund	53,583,546	53,583,546	\$0
Special revenue fund	853,689	853,689	\$66,425
Debt service funds	14,393,573	14,865,875	\$1,677,267
Capital projects funds	114,729	8,859,074	\$0
Food service fund	9,267,346	9,955,234	\$1,556,999
Community service fund	5,165,000	5,282,329	\$43,956
<b>Totals</b>	<b>\$351,383,661</b>	<b>\$361,350,340</b>	<b>\$46,494,343</b>

**RUSD General Fund Balance  
FY07 through FY20**



The projected 2019-20 ending balance for the General Fund (Fund 10) is projected to exceed 15% which is within the Board of Education guidelines under OE 5.7

# Revenue - Where It Comes From

**Property taxes:** Revenue from taxable property located within the bounds of the school District.

**Local & intermediate sources:** Primarily student fees, earnings on Investments, tuition for students from other districts, sales, donations and rental charges.

**State sources:** Equalization aid used to reduce school property taxes and categorical aid for targeted school programs.

**Federal sources:** Revenue for projects funded by the federal government, including reimbursements for medical services provided to students.

**Other revenue:** Miscellaneous revenues, including refunds, premiums and sales of assets.

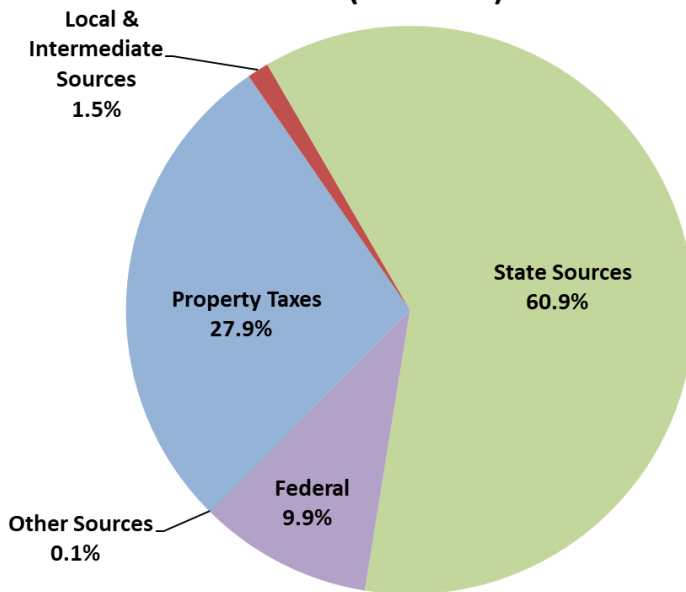
Property tax revenues are estimated to decline due to anticipated additional state general aid used to lower property taxes.

State funding increase includes state general aid and an expected increase in special education funds.

The reduction in local sources of revenue reflects a prior year municipal tax refund received.

Federal revenue is 10.8% higher due to anticipated Medicaid revenues and federal carryover funds.

**FY20 Revenues by Source  
(All Funds)**



**ALL GOVERNMENTAL FUNDS  
Combined Statement of Revenues, Expenditures and Changes in Fund Balance  
INTERIM BUDGET**

	2017-18 ACTUAL	2018-19 ADJ BUDGET	2019-20 INTERIM	Change Amount	Change Percent
<b>Revenues by Source</b>					
Property Taxes	\$87,558,796	\$91,284,553	\$86,988,093	(\$4,296,460)	-4.7%
Local & intermediate sources	4,318,905	4,377,355	3,840,992	(\$536,363)	-12.3%
State Sources	174,696,929	185,571,741	190,056,156	\$4,484,415	2.4%
Federal Sources	27,708,361	27,894,432	30,902,750	\$3,008,318	10.8%
Other Sources	2,682,739	181,493	156,493	(\$25,000)	-13.8%
<b>Total Revenues</b>	<b>296,965,729</b>	<b>309,309,574</b>	<b>311,944,484</b>	<b>\$2,634,910</b>	<b>0.9%</b>

# Revenue Property Tax Information

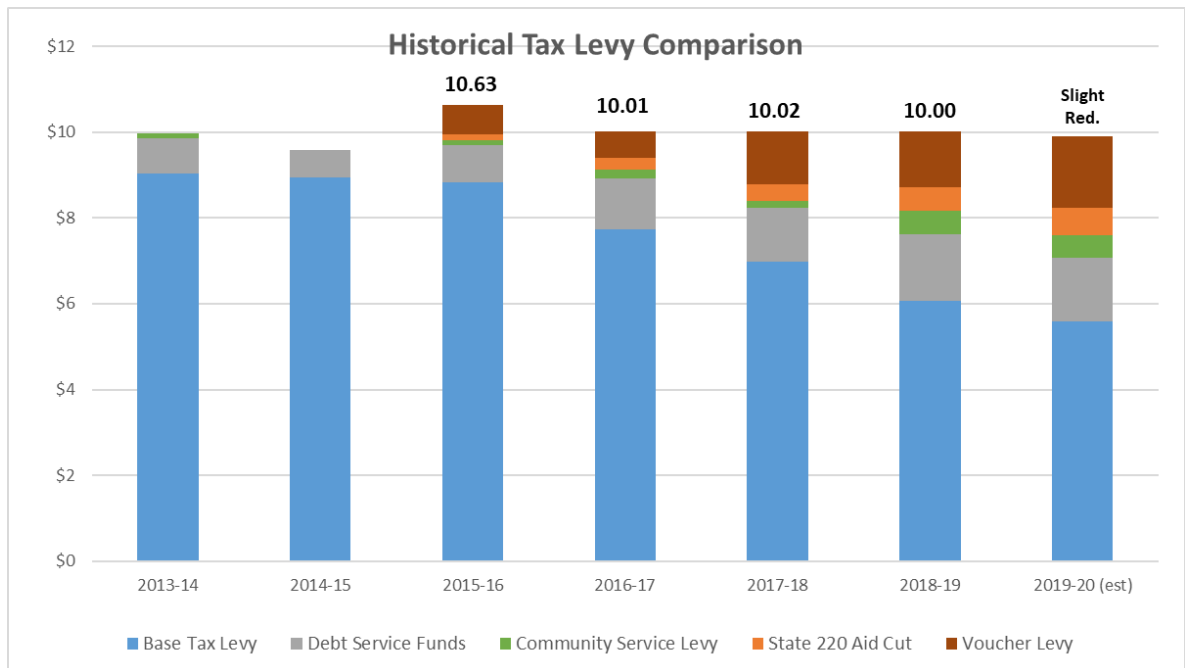
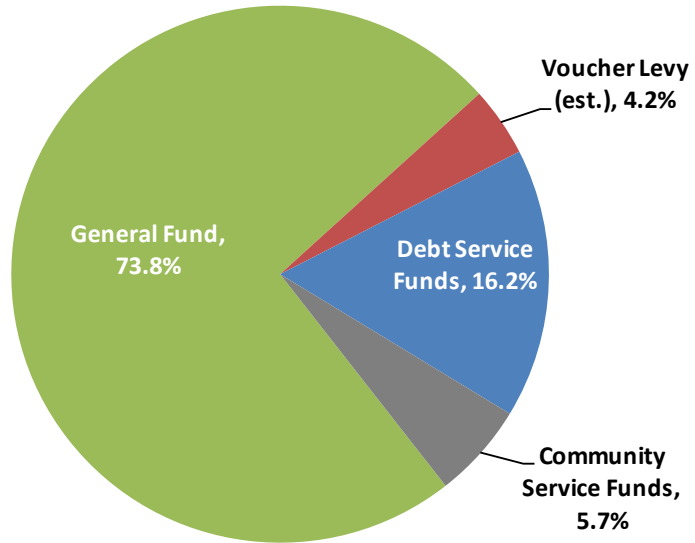
Property taxes are levied into the General Fund, Debt Service Funds, Capital Expansion Fund and Community Service Fund. The amount of property taxes a school district is permitted to raise in the general and debt service funds is controlled by state-imposed revenue limits.

The General Fund receives over 73.8% of all property tax levy funds. The voucher tax is estimated to make up over 4% of the total levy.

The FY20 property tax rate is expected to decrease from the \$10 rate. The final rate will not be known until October

A portion of debt service funding is from referendum approved funds for school repairs and construction.

## 2019-20 Property Tax Levy by Fund



# Expenditures

**ALL GOVERNMENTAL FUNDS**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**INTERIM BUDGET**

	2017-18 ACTUAL	2018-19 ADJ BUDGET	2019-20 INTERIM	Change		NOTES
				Amount	Percent	
<b>Expenditures by Function</b>						
Instruction						
Regular Instruction	89,820,837	91,098,628	93,082,641	\$1,984,013	2.2%	1
Vocational Instruction	5,142,834	5,534,328	5,142,968	(\$391,360)	-7.1%	2
Special Instruction	37,679,963	38,710,340	39,344,938	\$634,598	1.6%	3
Other Instruction	7,313,161	7,595,533	7,434,141	(\$161,392)	-2.1%	
<b>Total Instruction</b>	<b>139,956,796</b>	<b>142,938,829</b>	<b>145,004,688</b>	<b>\$2,065,859</b>	<b>1.4%</b>	
Pupil Services	17,937,214	18,591,770	19,074,069	\$482,299	2.6%	4
Libraries & Instructional Support	21,238,656	19,011,238	18,696,942	(\$314,296)	-1.7%	5
General administration	3,290,533	3,234,539	3,067,993	(\$166,546)	-5.1%	5
Building administration	13,002,212	13,046,210	12,584,669	(\$461,541)	-3.5%	5
Business & operations	61,117,895	53,622,727	52,154,314	(\$1,468,413)	-2.7%	6
Central services	10,895,381	6,129,159	4,848,538	(\$1,280,621)	-20.9%	7
Insurance	988,541	943,430	940,116	(\$3,314)	-0.4%	
Debt payments	24,224,726	16,460,856	17,271,102	\$810,246	4.9%	8
Other support services	418,936	5,042,327	4,483,674	(\$558,653)	-11.1%	5
Food service	9,286,334	9,276,785	9,955,234	\$678,449	7.3%	9
Community service	1,474,695	5,550,349	5,282,329	(\$268,020)	-4.8%	10
<b>Total Support Services</b>	<b>163,875,123</b>	<b>150,909,390</b>	<b>148,358,980</b>	<b>(\$2,550,410)</b>	<b>-1.7%</b>	
Non-program transactions	26,485,796	31,766,805	36,564,666	\$4,797,861	15.1%	11
<b>Gross Total Expenditures</b>	<b>330,317,716</b>	<b>325,615,024</b>	<b>329,928,334</b>	<b>\$4,313,310</b>	<b>1.3%</b>	
Difference of revenues over expenditures						
	(33,351,986)	(16,305,450)	(17,983,850)	(\$1,678,400)		
Other financing rev (exp)	48,521,423	415,937	5,011,984	\$4,596,047	1105.0%	12
Net change in fund balance	15,169,437	(15,889,513)	(12,971,866)	\$2,917,647		
Fund Balance Beginning of Year	52,657,290	67,826,727	51,937,214	(\$15,889,513)	-23.4%	
<b>Fund Balance End of Year</b>	<b>\$67,826,727</b>	<b>\$51,937,214</b>	<b>\$38,965,348</b>	<b>(\$12,971,866)</b>	<b>-25.0%</b>	

The number corresponds to the note column on the Expenditure Detail Table on the previous page.

1. Increase includes lower staffing as well as \$5 million for leased student computers.
2. Reduction reflects lower staffing costs in the vocational education area.
3. The increased amount reflects an assumption that contracted special education staff can be hired as employees of the district.



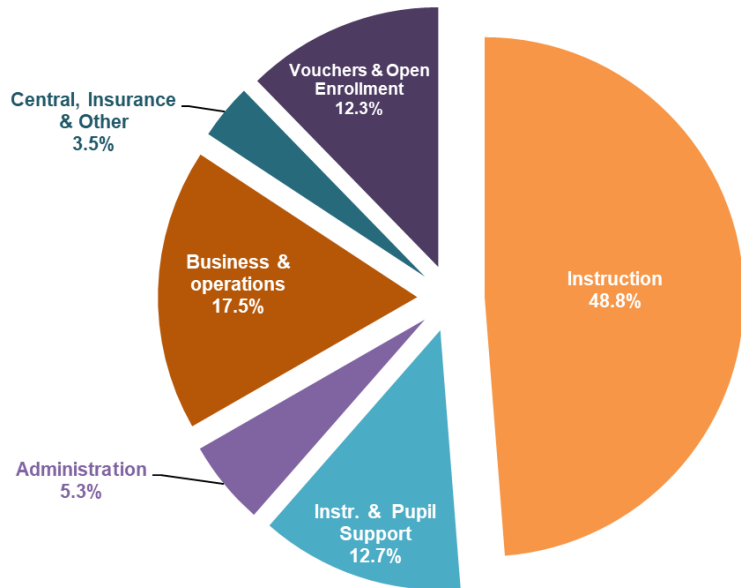
# All Funds Expenditures - Notes

**The number corresponds to the note column on the Expenditure Detail Table on the previous page.**

4. Increased pupil support includes an additional social worker position and staff and grant funded social and emotional learning curriculum and initiatives.
5. Reduction reflects lower staffing costs due to adjustments.
6. Business and operations include over \$3 million of reduced building construction and repairs as well as \$850,000 of increased costs for pupil transportation.
7. Reduction reflects lower staffing costs due to adjustments as well as a reassignment of costs to the other support services category.
8. Debt payments reflect additional costs related to the lease costs for acquiring student and school technology.
9. Increased costs include funding for updating serving lines at schools as well as a higher contract cost for payments to Aramark as the food service management company.
10. Reduced base expenditures for Community Service programs due to spending down a fund balance in the prior year.
11. Increase is due to an additional \$4.4 million in costs for private school vouchers, \$140,000 for open enrollment tuition payments to other school districts and additional contracted special education services.
12. Other financing revenue reflects the lease financing for obtaining \$5 million of new student and classroom technology.

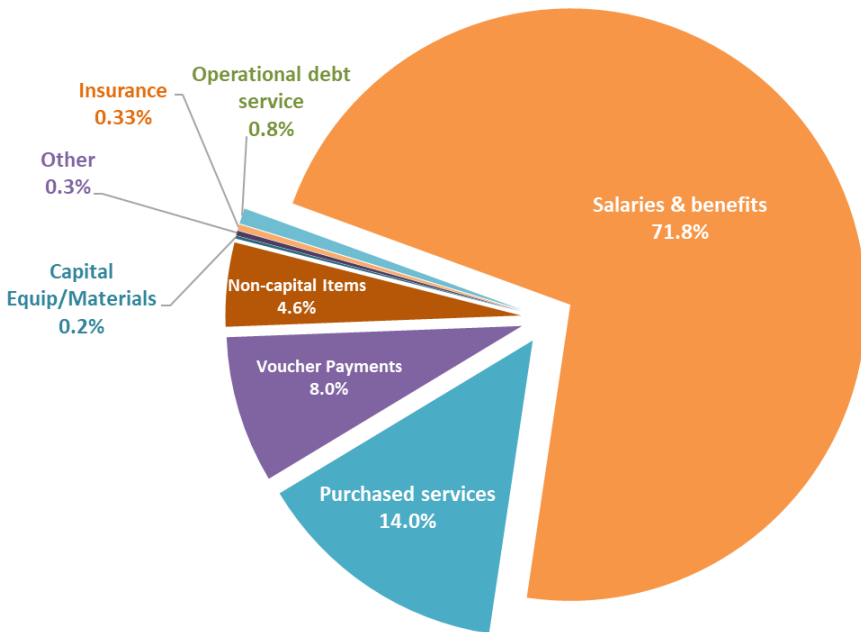
# Expenditures

2019-20 - EXPENDITURES BY FUNCTION  
(ALL FUNDS)



While Instruction and Instructional support makes up over 61% of all funds expended, Business and operations supports students and schools through pupil transportation, school maintenance and food services.

2019-20 - EXPENDITURES BY OBJECT  
General & Special Education Fund



DPI reporting requires payments for private school vouchers to be recorded as an expense in the General Fund.

Salaries and benefits make up 71.8% of budgeted expenditures in the General and Special Education budget.

# Staffing

Federal funds will be used to maintain school instructional support staff for FY20.

Over 20% of staff reductions were from Central Office though Central Office represents 13% of total FTE.

The lowest proportion of the staffing adjustments were teaching staff (-2.4%)

The proportion of staff reductions made at the administrative level were (-6.2%)

The following table compares Full Time Equivalency (FTE) staff changes over the FTE levels reported in the original budget document last October. Staffing levels from prior years are also provided. The table breaks down the information by employee group and whether the positions are funded by general or federal funds. The total FTE includes counts for teacher overloads and contracted employees. The costs associated with the staff are reflected in the budget.

The staffing process generated an overall decrease in staff of 80.54 FTE.

## Comparison of Staff by Employee Group

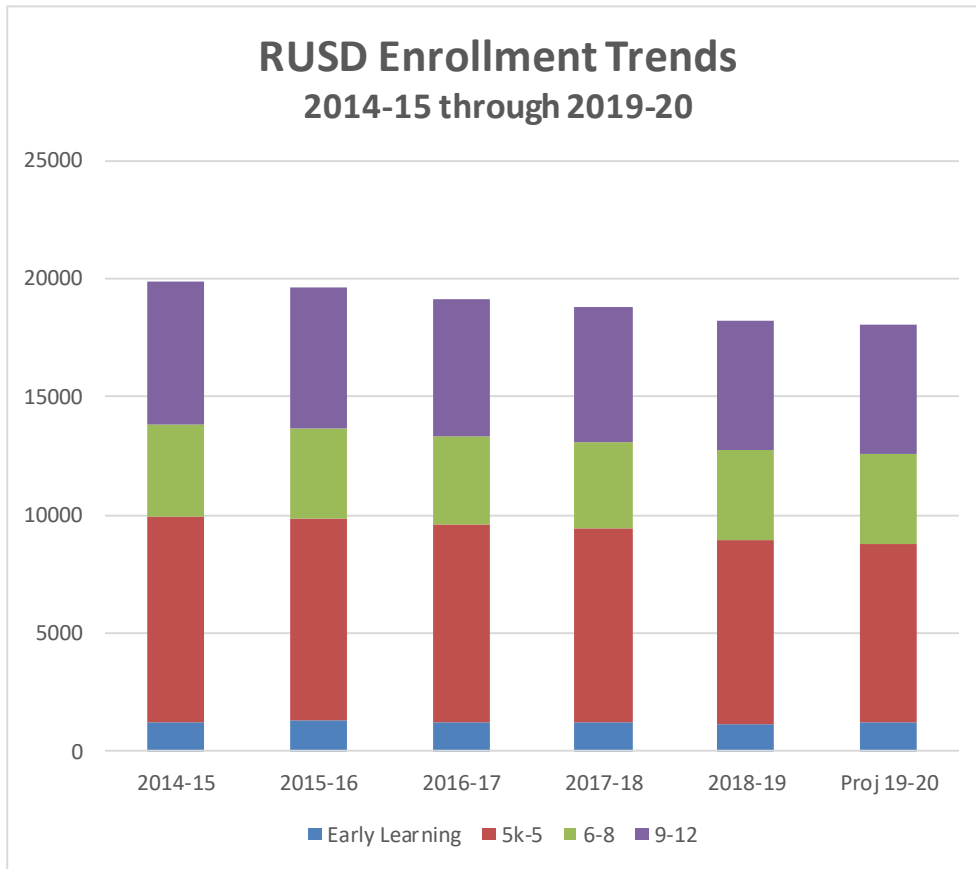
### Fiscal Year 2016-17 through 2019-20

	2016-17	2017-18	2018-19	Proposed 2019-20	FY18-20 Change
<b>Certified Administrators</b>					
- General Funds	89.50	94.40	97.50	86.10	-11.40
- Federal Grant Funded	10.50	8.50	6.00	10.70	4.70
<b>TOTAL</b>	<b>100.00</b>	<b>102.90</b>	<b>103.50</b>	<b>96.80</b>	<b>-6.70</b>
<b>Teaching Staff</b>					
- General Funds	1,595.92	1,596.57	1,591.77	1,543.06	-48.71
- Federal Grant Funded	122.00	104.30	110.65	118.45	7.80
<b>TOTAL</b>	<b>1,717.92</b>	<b>1,700.87</b>	<b>1,702.42</b>	<b>1,661.51</b>	<b>-40.91</b>
<b>Educational Assistants</b>					
- General Funds	366.01	385.34	387.51	366.90	-20.61
- Federal Grant Funded	24.32	10.74	11.80	9.60	-2.20
<b>TOTAL</b>	<b>390.33</b>	<b>396.08</b>	<b>399.31</b>	<b>376.50</b>	<b>-22.81</b>
<b>Secretaries &amp; Clerical</b>					
- General Funds	120.78	117.73	118.60	110.00	-8.60
- Federal Grant Funded	9.85	8.45	6.00	5.60	-0.40
<b>TOTAL</b>	<b>130.63</b>	<b>126.18</b>	<b>124.60</b>	<b>115.60</b>	<b>-9.00</b>
<b>Buildings and Grounds</b>					
- General Funds	191.37	186.40	184.73	189.11	4.38
- Federal Grant Funded	0.40	0.00	0.00	0.00	0.00
<b>TOTAL</b>	<b>191.77</b>	<b>186.40</b>	<b>184.73</b>	<b>189.11</b>	<b>4.38</b>
<b>Professional Support</b>					
- General Funds	72.80	79.90	84.50	80.85	-3.65
- Federal Grant Funded	8.10	9.50	8.75	6.90	-1.85
<b>TOTAL</b>	<b>80.90</b>	<b>89.40</b>	<b>93.25</b>	<b>87.75</b>	<b>-5.50</b>
<b>GRAND TOTAL</b>	<b>2,611.55</b>	<b>2,601.83</b>	<b>2,607.81</b>	<b>2,527.27</b>	<b>-80.54</b>



# Enrollment

School district revenues and costs are directly related to the number of pupils served as well as the curriculum and support programs offered. The number of staff a school district needs is directly related to the number of students served. Long-term facility needs are also based on projected enrollment. Consequently, enrollment constitutes the beginning point for the calculation of budgets.



Total student enrollment in RUSD is expected to decline by 176 students.

**FY20 ENROLLMENT DECLINE/INCREASE BY GRADE LEVEL SINCE 2015.**

- Grades 9-12    -9.03%
- Grades 6-8     .85%
- Grades K-5    -13.77%
- 3yr & 4yr     -1.55%

Three & four-year-old kindergarten programs is expected to increase by 96 students.

Students who open enrolled to other districts is projected to increase by 12 students at a cost of about \$140,000.

# General Fund

If the increase in voucher payments are excluded from the General Fund, revenues would increase an estimated .54% and total expenditures would decrease by .32%.

\$5 million of student technology is provided through a four-year lease as shown by the increase to Instruction and Debt Payment categories.

The increase in Federal carryover funds will allow for maintaining instructional and school support staff

The general fund is used to account for all financial transactions relating to the District's operations, except for those required to be reported in other funds.

**General Fund**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**INTERIM BUDGET**

	2017-18 ACTUAL	2018-19 ADJ BUDGET	2019-20 INTERIM	PERCENT CHANGE
<b>Revenues by source</b>				
Property Taxes	\$75,538,118	\$72,101,999	\$67,871,055	-5.87%
Local sources	\$1,842,313	\$2,000,137	\$1,598,485	-20.08%
Intermediate sources	\$184,902	\$228,440	\$225,000	-1.51%
State sources	\$162,138,838	\$173,114,426	\$177,078,174	2.29%
Federal sources	\$13,246,215	\$12,773,448	\$15,182,043	18.86%
Fund Transfers and other revenues	\$4,402,775	\$650,368	\$5,251,021	707.39%
<b>Total Revenues</b>	<b>257,353,161</b>	<b>260,868,818</b>	<b>267,205,778</b>	<b>2.43%</b>
<b>Expenditures by functional area</b>				
Instruction	101,928,036	103,846,649	104,952,282	1.06%
Pupil Services	12,044,813	12,330,021	12,343,613	0.11%
Libraries and instructional support	16,940,121	15,565,693	15,913,910	2.24%
General and Building Administration	16,222,844	16,148,614	15,600,372	-3.39%
Business, operations & other	49,241,323	46,010,415	46,446,314	0.95%
Debt payments	645,230	1,489,727	2,405,227	61.45%
<b>Total support services</b>	<b>197,022,367</b>	<b>195,391,119</b>	<b>197,661,718</b>	<b>1.16%</b>
Non-program transactions (Voucher & OE)	25,529,461	30,187,656	35,143,946	16.42%
Transfers to other funds	33,801,479	37,544,191	34,400,114	-8.37%
<b>Total expenditures and other financing</b>	<b>256,353,306</b>	<b>263,122,966</b>	<b>267,205,778</b>	<b>1.55%</b>
Difference of revenues over expenditures	999,854	(2,254,148)	0	
Fund balance beginning of year	43,898,760	44,898,614	42,644,466	-5.02%
<b>Fund balance end of year</b>	<b>44,898,614</b>	<b>42,644,466</b>	<b>42,644,466</b>	<b>0.00%</b>

More than two-thirds of District operations are accounted for in the General Fund budget. Initiatives included in the General Fund budget are:

- Federal Title funds used for supplemental programming provide instructional support for students, families, and many eligible private schools.
- Support staff and programs for students, teaching staff, and families.
- Funding for building maintenance, security, technology, and regular pupil transportation for public and private school students.

# Special Projects Funds

Special Projects Funds are used to account for transactions funded by distinct funds or for operations the Department of Public Instruction requires to be segregated from the General Fund. RUSD utilizes the following Special Projects Funds:

**Fund 21:** Special revenue trust funds hold revenues from sources like gifts, donations, or private groups like PTAs or booster clubs to be expended on District operations subject to the intent of the donation.

**Fund 29:** Special projects fund which accounts for federal and other revenues received for Extended Day programs.

The increase over time of local sources shows a greater use of the special projects fund to account for the collection and expense of donations from school fundraisers

**Special Projects Fund  
Combined Statement of Revenues, Expenditures and Changes in Fund Balance  
INTERIM BUDGET**

	2017-18 ACTUAL	2018-19 ADJ BUDGET	2019-20 INTERIM	PERCENT CHANGE
<b>Revenues by source</b>				
Local & intermediate sources	\$509,257	\$594,760	\$800,000	34.51%
Federal sources	1,095,703	1,055,744	853,689	-19.14%
<b>Total revenues</b>	<b>1,604,960</b>	<b>1,650,504</b>	<b>1,653,689</b>	<b>0.19%</b>
<b>Expenditures by functional area</b>				
Total Instruction	1,023,951	1,023,947	1,152,258	12.53%
Pupil services	3,558	83,962	66,169	-21.19%
Instructional & staff support	291,750	323,304	246,287	-23.82%
Administration	54,381	72,135	22,290	-69.10%
Business Operations & Other	271,098	149,020	111,500	-25.18%
<b>Total expenditures</b>	<b>1,644,738</b>	<b>1,652,368</b>	<b>1,598,504</b>	<b>-3.26%</b>
Difference of revenues over expenditures	(39,778)	(1,864)	55,185	
Fund balance beginning of year	558,111	518,333	516,469	
<b>Fund balance end of year</b>	<b>\$518,333</b>	<b>\$516,469</b>	<b>\$571,654</b>	<b>10.69%</b>

The Extended Learning Program operates in the Special Projects Fund using almost \$853,000 in federal grants funding for programs at schools.

The largest of these funds is the special projects Fund 29. The 2019-20 budget breakdown for each fund's revenues and expenses are as follows:

	Fund 21	Fund 29
Total Revenues	800,000	853,689
Total Expenses	744,815	821,610

# Special Education Fund

This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid or No fund balance or deficit can exist in this fund.

Federal revenues are higher due to additional Medicaid claim revenues and carryover IDEA funds.

The increase in Business Operations reflects assumed higher pupil transportation costs

Non-program transactions include the use of contracted special education staff.

**Special Education Fund**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**INTERIM BUDGET**

	2017-18 ACTUAL	2018-19 ADJ BUDGET	2019-20 INTERIM	PERCENT CHANGE
<b>Revenues by source</b>				
Local & intermediate sources	\$32,853	\$2,000	\$0	-100.00%
State sources	\$12,393,341	\$12,299,329	\$12,818,482	4.22%
Federal sources	\$5,432,042	\$5,884,583	\$6,591,950	12.02%
Fund Transfers and other revenues	\$33,684,479	\$34,394,732	\$34,283,114	-0.32%
<b>Total Revenues</b>	<b>51,542,714</b>	<b>52,580,644</b>	<b>53,693,546</b>	<b>2.12%</b>
<b>Expenditures by functional area</b>				
Instruction	37,004,810	38,068,233	38,900,148	2.19%
Pupil Services	5,888,843	6,177,787	6,664,287	7.87%
Instructional support	4,006,785	3,122,241	2,536,745	-18.75%
General and Building Administration	15,520	60,000	30,000	-50.00%
Business, operations & other	3,393,558	3,229,535	3,717,675	15.11%
Central Services	31,599	30,250	48,855	61.50%
Insurance	245,961	274,511	265,116	-3.42%
<b>Total support services</b>	<b>50,587,075</b>	<b>50,962,557</b>	<b>52,162,826</b>	<b>2.36%</b>
Non-program transactions	955,639	1,577,100	1,420,720	-9.92%
Transfers to other funds	0	40,987	110,000	168.38%
<b>Total expenditures</b>	<b>51,542,714</b>	<b>52,580,644</b>	<b>53,693,546</b>	<b>2.12%</b>
Difference of revenues over expenditures	0	0	0	
Fund balance beginning of year	0	0	0	
<b>Fund balance end of year</b>	<b>0</b>	<b>0</b>	<b>0</b>	

- Over 26.8% of instructional costs for the District are accounted for in the Special Education Fund budget even though the students with disabilities make up 17.2% of the total population.
- Initiatives included in the General Fund budget include Services for students with special needs including speech therapy, occupational therapy and services for hearing and vision impaired.
- Fund transfers includes \$34.3 million from the general fund to the special education fund to cover expenses not funded by state or federal revenues.

# Debt Service Funds

Under Department of Public Instruction guidelines, two separate funds are used for reporting transactions related to repayment of the general obligation debt and refinancing of debt issues and other District obligations. One fund is for debt issuances that were not approved through a referendum and transactions are subject to state revenue limits. The other fund is for referendum approved debt which is exempt from state revenue limits.

Tax levies assessed for the repayment of long-term debt principal and interest must be recorded in these funds. These funds may not be used for other purposes as long as related debt remains. The debt payment amounts are established at the time the school board approves a resolution to borrow.

**Debt Service Funds**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**INTERIM BUDGET**

	2017-18 ACTUAL	2018-19 ADJ BUDGET	2019-20 INTERIM	PERCENT CHANGE
<b>Revenues by source</b>				
Property taxes	\$10,920,678	\$14,182,554	\$14,117,038	-0.46%
Investment Earnings and Other	\$101,501	\$104,152	\$100,000	-3.99%
Other financing sources	13,434,243	176,535	176,535	0.00%
<b>Total revenues</b>	<b>24,456,421</b>	<b>14,463,241</b>	<b>14,393,573</b>	<b>-0.48%</b>
<b>Expenditures for debt payments</b>				
Principal & Interest	23,056,837	14,968,754	14,865,875	-0.69%
Other fees and expenses	522,659	2,375	0	-100.00%
<b>Total expenditures</b>	<b>23,579,496</b>	<b>14,971,129</b>	<b>14,865,875</b>	<b>-0.70%</b>
Difference of revenues over expenditures	876,925	(507,888)	(472,302)	
Fund balance beginning of year	1,780,531	2,657,457	2,149,569	-19.11%
<b>Fund balance end of year</b>	<b>\$2,657,457</b>	<b>\$2,149,569</b>	<b>\$1,677,267</b>	<b>-21.97%</b>

The budget anticipates no new debt transactions during 2019-20. The last payment of referendum approved debt, issued in 2008, was made in April of 2019 which contributes to the decrease in the property tax levy, principal and interest expenses.

Revenues from the REAL Fieldhouse continue to be used to help offset debt costs for acquisition of the building

Referendum funds are budgeted to pay for \$5.46 million of debt costs related to school construction and improvements

Debt principal and interest payments will be lower this year due to retiring referendum approved debt from 2008.

# Capital Projects Funds

Capital Project Funds are used to segregate revenues and expenditures related to major projects. Typically, these projects are financed through borrowing approved by the Board of Education but may include resources from the sale or disposition of property. The use of segregated funds makes it easier to track expenditures from these financing sources.

Energy efficiency projects at schools have reduced utility costs that must be used to reduce property taxes.

Since the referendum was approved to fund repairs and improvements to our schools, the total building maintenance backlog has been reduced by \$44 million or 34%.

## Capital Projects Funds Combined Statement of Revenues, Expenditures and Changes in Fund Balance INTERIM BUDGET

	2017-18 ACTUAL	2018-19 ADJ BUDGET*	2019-20 INTERIM	PERCENT CHANGE
Total revenues & financing	33,774,498	3,255,175	119,729	-96.32%
Total capital project expenditures	20,265,043	16,084,988	11,869,261	-26.21%
<b>Difference of revenues over Expenditures</b>	<b>13,509,455</b>	<b>(12,829,813)</b>	<b>(11,749,532)</b>	
Fund balance beginning of year	11,069,890	24,579,345	11,749,532	
<b>Fund balance end of year</b>	<b>\$24,579,345</b>	<b>\$11,749,532</b>	<b>\$0</b>	<b>-100.00%</b>

\* Note: FY19 Budget adjusted to reflect updated expenditures & fund balance

During 2019-20 almost all capital projects funds are dedicated for the construction of an Aquatic Center. School improvements and repairs are also planned for Bull Early Education Center, Fratt, Wadewitz, Park High School, and the Community Pathways Campus.

# Food Service Fund

All revenues and expenditures related to pupil and elderly food service activities are recorded the food service fund apart from District general operating funds. The Food Service Fund is completely self-sufficient with all expenditures paid from revenues of the fund.

Food Services in the District, which includes meal production in District kitchen facilities, are largely operated through a contract with Aramark. District staff coordinate and support the food service program by delivering prepared meals to schools, cleaning, providing lunch room supervision, and processing free and reduced-price meal applications.

Over 89% of revenues are from federal funds through the National School Lunch Program

11,623 or 64% of students are Eligible for Free/ Reduced price meals.

Payments to Aramark for food service management represent 74% of all expenses in the fund

## Food Service Fund Combined Statement of Revenues, Expenditures and Changes in Fund Balance INTERIM BUDGET

	2017-18 ACTUAL	2018-19 ADJ BUDGET	2019-20 INTERIM	PERCENT CHANGE
<b>Revenues by source</b>				
Local sources	\$1,266,459	\$1,057,341	\$832,778	-21.24%
State sources	164,750	157,986	159,500	0.96%
Federal sources	7,934,402	8,180,657	8,275,068	1.15%
Other revenues	0	0	0	
<b>Total Revenues</b>	<b>9,365,611</b>	<b>9,395,984</b>	<b>9,267,346</b>	<b>-1.37%</b>
<b>Expenditures for food service</b>				
Salaries & benefits	1,131,165	1,132,808	1,100,329	-2.87%
Purchased services	6,962,948	6,939,177	7,377,229	6.31%
Non-capital objects	931,179	921,500	896,176	-2.75%
Capital objects	229,809	253,500	550,000	116.96%
Other	31,233	29,800	31,500	5.70%
<b>Total expenditures</b>	<b>9,286,334</b>	<b>9,276,785</b>	<b>9,955,234</b>	<b>7.31%</b>
Excess (deficiency) of revenues over expenditures	79,277	119,199	(687,888)	-677.09%
Other financing sources	0	0	0	
Other financing uses	0	0	0	
<b>Total other financing sources (uses)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Net change in fund balance	79,277	119,199	(687,888)	
Fund balance beginning of year	2,046,411	2,125,688	2,244,887	5.61%
<b>Fund balance end of year</b>	<b>\$2,125,688</b>	<b>\$2,244,887</b>	<b>\$1,556,999</b>	<b>-30.64%</b>

- The Nutrislice menu application will be introduced which is a mobile app that provides parents menu and nutritional information on their mobile devices.
- Redesign and replace the serving lines at two locations: Walden and Mitchell K8.
- Increase food service relationship with the Academies of Racine Culinary Arts programs.

# Community Service Fund

The community service property tax levy is maintained during FY20 to cover program expenses for the year.

The Community service Fund now supports P-COC for 3-year-old early learning.

County & Municipal recreational initiatives are supported by the Community Service Fund.

This fund is used to account for activities that benefit the entire community, including community recreation programs, community use of facilities, non-special education preschool, day care services and non-educational after school programs.

The community service fund currently provides for:

- a. Costs for Extended Learning and summer youth programs that are not paid with federal funds.
- b. Programs such as Parent University, family engagement, and community mental health initiatives.
- c. The Montessori program for 3-year-old students.
- d. The cost of custodial service costs related to community use of facilities and not paid by rental charges assessed to the user, such as scout troops, parent-teacher organizations, etc.
- e. Community information and outreach.
- f. Some expenses related to the Lighthouse Brigade.
- g. Community use of the R.E.A.L. School Fieldhouse.
- h. Parent-Child Oriented Classroom program for 3-year-old students and parents
- i. County & Municipal recreational community program initiatives

## Community Service Fund Combined Statement of Revenues, Expenditures and Changes in Fund Balance INTERIM BUDGET

	2017-18 ACTUAL	2018-19 ADJ BUDGET	2019-20 INTERIM	PERCENT CHANGE
<b>Revenues by source</b>				
Property taxes	\$1,100,000	\$5,000,000	\$5,000,000	0.00%
Local sources	107,122	135,350	165,000	21.91%
Other revenues	0	0	0	
<b>Total Revenues</b>	<b>1,207,122</b>	<b>5,135,350</b>	<b>5,165,000</b>	<b>0.58%</b>
<b>Expenditures for community service</b>				
Salaries & benefits	1,054,175	2,049,100	1,266,425	-38.20%
Purchased services	244,834	3,372,563	3,994,788	18.45%
Non-capital objects	160,976	123,836	21,116	-82.95%
Capital objects	0	0	0	
Other	14,710	4,850	0	-100.00%
<b>Total expenditures</b>	<b>1,474,695</b>	<b>5,550,349</b>	<b>5,282,329</b>	<b>-4.83%</b>
Excess (deficiency) of revenues over expenditures	(267,573)	(414,999)	(117,329)	
Fund balance beginning of year	843,857	576,284	161,285	-72.01%
<b>Fund balance end of year</b>	<b>\$576,284</b>	<b>\$161,285</b>	<b>\$43,956</b>	<b>-72.75%</b>



# OPEB Trust Fund

The Fund 73 OPEB Trust Fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements.

Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the District is providing such benefits by contribution to a legally established irrevocable trust.

For the Fund 73 – Employee Benefit Trust Fund, estimated contribution amounts for RUSD are determined through an analysis performed by Hays Benefit Services. In-order-for the District to receive state or federal aid on contributions to the fund, the District must allocate to the fund 105% of the actual expenses for post-employment benefits.

The intention of building up funds in the OPEB trust would allow investment earnings and the balance to be used to pay for future retiree benefit costs

**Employee Benefit Trust Fund  
Statement in Change in Net Assets  
INTERIM BUDGET**

	2017-18 ACTUAL	2018-19 ADJ BUDGET	2019-20 INTERIM	PERCENT CHANGE
Total Revenues	5,834,487	5,890,363	5,834,149	-0.95%
Expenditures for trust funds	5,483,646	5,515,810	5,452,761	-1.14%
<b>Difference of revenues over Expenditures</b>	<b>350,841</b>	<b>374,553</b>	<b>381,388</b>	<b>1.82%</b>
Fund balance beginning of year	8,894,781	9,245,622	9,620,175	4.05%
<b>Fund balance end of year</b>	<b>\$9,245,622</b>	<b>\$9,620,175</b>	<b>\$10,001,563</b>	<b>3.96%</b>

# Addenda

The process of adopting the original budget by the Board of Education must follow requirements of state law. Processes and reporting structures outlined by the Wisconsin Department of Public Instruction (DPI) are also utilized.

## DPI Worksheets

Wisconsin school districts operate under provisions outlined in the state constitution and state law. DPI provides guidance and specific financial reports that are important aspects of the process of building the budget and managing District finances. The financial reports are as follows and are included in the addendum.

**DPI Format for Budget Adoption** – The Department of Public Instruction provides a recommended budget format for adoption by the Board of Education. That format is included in this section.

**2018-19 Revenue Limit Worksheet** – The revenue limit was imposed by State Law in 1993 to restrict the revenues that school districts can raise from local property taxes and state aid. The revenue limit will determine up to 95% of a district's general fund revenue budget. DPI provides a worksheet to calculate the revenue limit for a school district and the final figures are released by October 15th.

**2018-19 Certified General Aid** – The state provides General Aid funds to school districts which must be used to reduce property taxes. DPI certifies a school district's aid amount by October 15th based on spending in the prior fiscal year.

## RACINE UNIFIED SCHOOL DISTRICT Budget Summary for the School Year 2019-20 INTERIM BUDGET

*A budget hearing on the budget is scheduled for Monday, September 9, 2019 at 6:00 pm in the Board Room at the Administrative Service Center, 3109 Mount Pleasant Street.*

<b>GENERAL FUND</b>	<b>2017-18 Audited Actual</b>	<b>2018-19 Budget</b>	<b>2019-20 Proposed Budget</b>
Beginning Fund Balance	43,898,760	44,898,614	42,644,466
<b>Ending Fund Balance</b>	<b>44,898,614</b>	<b>42,644,466</b>	<b>42,644,466</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	3,038,366	528,410	5,154,063
Local Sources (Source 200)	77,380,431	74,102,136	69,469,540
Inter-district Payments (Source 300 + 400)	184,902	228,440	225,000
Intermediate Sources (Source 500)	0	0	0
State Sources (Source 600)	162,138,838	173,114,426	177,078,174
Federal Sources (Source 700)	13,246,215	12,773,448	15,182,043
All Other Sources (Source 800 + 900)	1,364,409	121,958	96,958
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>257,353,161</b>	<b>260,868,818</b>	<b>267,205,778</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	101,928,036	103,846,649	104,952,282
Support Services (Function 200 000)	95,094,331	91,544,470	92,709,436
Non-Program Transactions (Function 400 000)	59,330,939	67,731,847	69,544,060
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>256,353,306</b>	<b>263,122,966</b>	<b>267,205,778</b>

<b>SPECIAL PROJECTS FUND</b>	<b>2017-18 Audited Actual</b>	<b>2018-19 Budget</b>	<b>2019-20 Proposed Budget</b>
Beginning Fund Balance	558,111.04	518,333	516,469
<b>Ending Fund Balance</b>	<b>518,333.14</b>	<b>557,456</b>	<b>681,654</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>53,147,674.19</b>	<b>54,231,148</b>	<b>55,347,235</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>53,187,452.09</b>	<b>54,192,025</b>	<b>55,182,050</b>

<b>DEBT SERVICE FUNDS</b>	<b>2017-18 Audited Actual</b>	<b>2017-18 Unaudited Actual</b>	<b>2019-20 Proposed Budget</b>
Beginning Fund Balance	1,780,531	2,657,457	2,149,569
<b>Ending Fund Balance</b>	<b>2,657,457</b>	<b>2,149,569</b>	<b>1,677,267</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>24,456,421</b>	<b>14,463,241</b>	<b>14,393,573</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>23,579,496</b>	<b>14,971,129</b>	<b>14,865,875</b>

<b>CAPITAL PROJECTS FUND</b>	<b>2017-18 Audited Actual</b>	<b>2018-19 Budget</b>	<b>2019-20 Proposed Budget</b>
Beginning Fund Balance	11,069,890	24,579,345	11,749,532
<b>Ending Fund Balance</b>	<b>24,579,345</b>	<b>11,749,532</b>	<b>0</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>33,774,498</b>	<b>3,255,175</b>	<b>119,729</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>20,265,043</b>	<b>16,084,988</b>	<b>11,869,261</b>

<b>FOOD SERVICE FUND</b>	<b>2017-18 Audited Actual</b>	<b>2018-19 Budget</b>	<b>2019-20 Proposed Budget</b>
Beginning Fund Balance	2,046,411	2,125,688	2,244,887
<b>Ending Fund Balance</b>	<b>2,125,688</b>	<b>2,244,887</b>	<b>1,556,999</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>9,365,611</b>	<b>9,395,984</b>	<b>9,267,346</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>9,286,334</b>	<b>9,276,785</b>	<b>9,955,234</b>

<b>COMMUNITY SERVICE FUND</b>	<b>2017-18 Audited Actual</b>	<b>2018-19 Budget</b>	<b>2019-20 Proposed Budget</b>
Beginning Fund Balance	843,857	576,284	161,285
<b>Ending Fund Balance</b>	<b>576,284</b>	<b>161,285</b>	<b>43,956</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,207,122</b>	<b>5,135,350</b>	<b>5,165,000</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,474,695</b>	<b>5,550,349</b>	<b>5,282,329</b>

<b>Total Expenditures and Other Financing Uses</b>			
<b>ALL FUNDS</b>	<b>2017-18 Audited Actual</b>	<b>2018-19 Budget</b>	<b>2019-20 Proposed Budget</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>364,146,327</b>	<b>363,198,242</b>	<b>364,360,527</b>
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	<b>(33,817,335)</b>	<b>(37,583,218)</b>	<b>(34,432,193)</b>
<b>Refinancing Expenditures (FUND 30)</b>	<b>11,998,913</b>	<b>0</b>	<b>0</b>
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>342,327,905</b>	<b>325,615,024</b>	<b>329,928,334</b>
<b>PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>-4.88%</b>	<b>1.32%</b>

<b>PROPOSED PROPERTY TAX LEVY</b>			
<b>FUND</b>	<b>2017-18 Audited Actual</b>	<b>2018-19 Budget</b>	<b>2019-20 Proposed Budget</b>
General Fund	75,538,118	72,101,999	67,871,055
Non-Referendum Debt Service Fund	9,062,848	12,345,115	14,117,038
Referendum Debt Service Fund	1,857,830	1,837,439	0
Capital Expansion Fund	0	0	0
Community Service Fund	1,100,000	5,000,000	5,000,000
<b>TOTAL SCHOOL LEVY</b>	<b>87,558,796</b>	<b>91,284,553</b>	<b>86,988,093</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>4.26%</b>	<b>-4.71%</b>

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The below listed new or discontinued programs have a financial impact on the proposed 2019-20 budget:

<b>DISCONTINUED PROGRAMS</b>	<b>FINANCIAL IMPACT</b>
Closure of Goodland Elementary School	\$1,000,000
Employee Benefit Savings	\$500,000
<b>NEW PROGRAMS</b>	<b>FINANCIAL IMPACT</b>
Classroom Technology	\$400,000
Reading, Social Studies and Math Curriculum	\$800,000
Aquatic Center Construction	\$11,000,000
Student classroom technology	\$5,000,000

