



# Adopted Budget

Fiscal Year  
2018-19



Racine, Wisconsin | [www.RUSD.org](http://www.RUSD.org)

# 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.

## Academic Achievement & Innovation

- Addition of fine arts specialist to support the new Gilmore Fine Arts campus as well as fine arts programming District-wide
- Addition of a STEM/STEAM coordinator to align all STEM/STEAM programming and expand the STEAM focus of Red Apple Elementary
- Addition of four instructional coaches
- Funding assistance for cost of exams for Advanced Placement (AP) and International Baccalaureate (IB)
- Refresh of student and classroom technology
- Expansion of full-day 4-year-old kindergarten from 12 to 14 schools
- Continued expansion of the Montessori program

## School Safety & Social-Emotional Learning

- Integration of Trauma Sensitive Schools Model across the District
- Additional social workers for high schools
- Additional Positive Behavioral Intervention and Supports (PBIS) coaches for middle schools
- Expansion of mental health services

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

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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.

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# 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**
  1. Be the educational choice for families in the southeast region of Wisconsin
  2. Accelerate higher levels of student performance
  3. Close achievement gaps
  4. Ensure positive, engaging environments
  5. 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



## 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 implemented with 19 individuals participating to become educators for the District

## Financial & Operational Excellence

- Reduction of property tax rate—from \$10.02 to \$10.00 per \$1,000 of property valuation
- District fund balance sustained at more than 15% for financial stability
- Facility conditions improved through repair, construction and maintenance and made more energy efficient through projects at Mitchell, Fratt and the Community Pathways Campus
- Continued steps toward aligning the budget to student-centered District priorities



# Budget Initiatives By Pillar

## 2018-19 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%
- Increase average daily attendance from 92.4% to 93.4%
- Reduce the number of suspensions across the district by 10%
- Establish 100 business and non-profit partnerships

## Student Learning

- STEM /STEAM programs at Red Apple eElementary as well as science programming at Olympia Brown Elementary
- Full-day 4 year-old kindergarten expanded from 12 to 14 classrooms
- Expanded Advanced Placement course programs at Horlick & Park High Schools
- Year two of Academies of Racine Pathway courses at high schools
- Continued expansion and growth of the Montessori program
- \$1.25 M of student and classroom technology
- New 6th through 12th grade science curriculum and new social studies curriculum for high schools.

## Culture & Environment

- Middle School Restructuring Implemented — Gilmore Fine Arts, Starbuck IB, Mitchell K-8, Jerstad-Agerholm K-8 and Walden III moved into McKinley site
- Continued school entryway safety improvements
- Integrate Trauma Sensitive Schools Model across District
- Continuation and expansion of PBIS and student behavior initiatives in elementary schools
- Heating and cooling improvements at Mitchell K-8, Fratt Elementary School & Community Pathways Campus
- More schools offering free breakfast and lunch meals for students
- School playground improvements



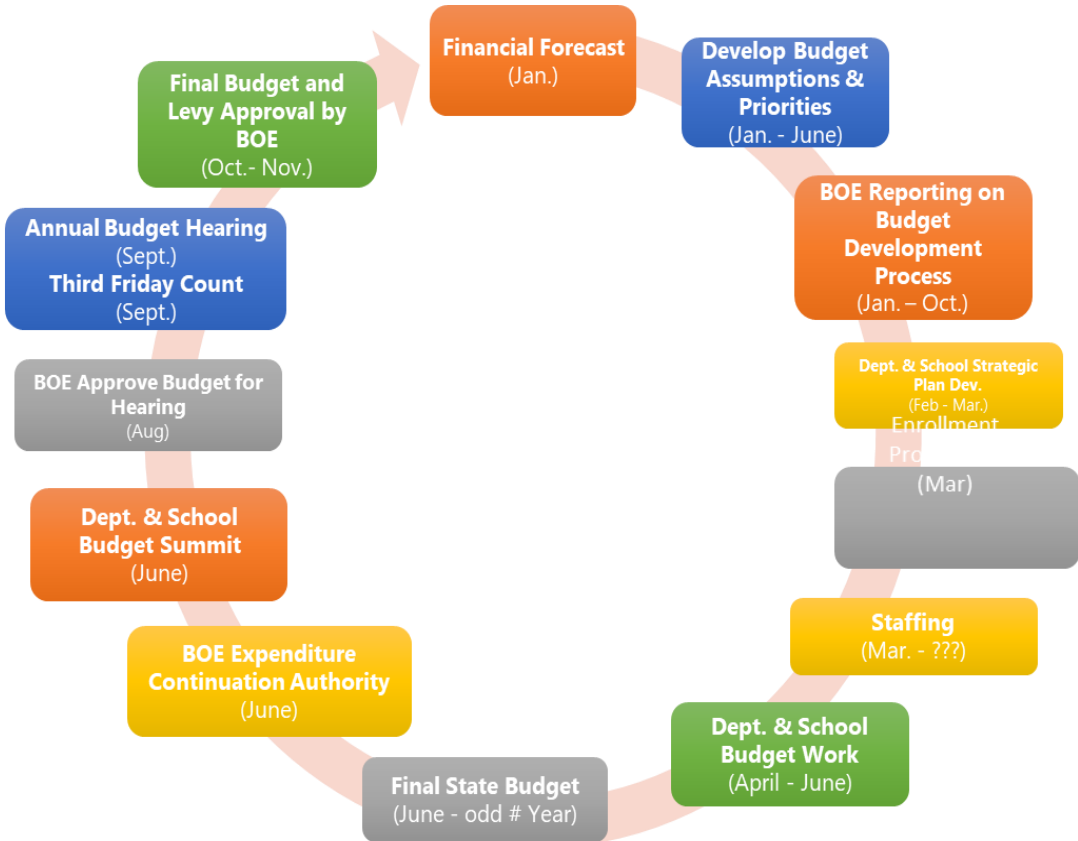
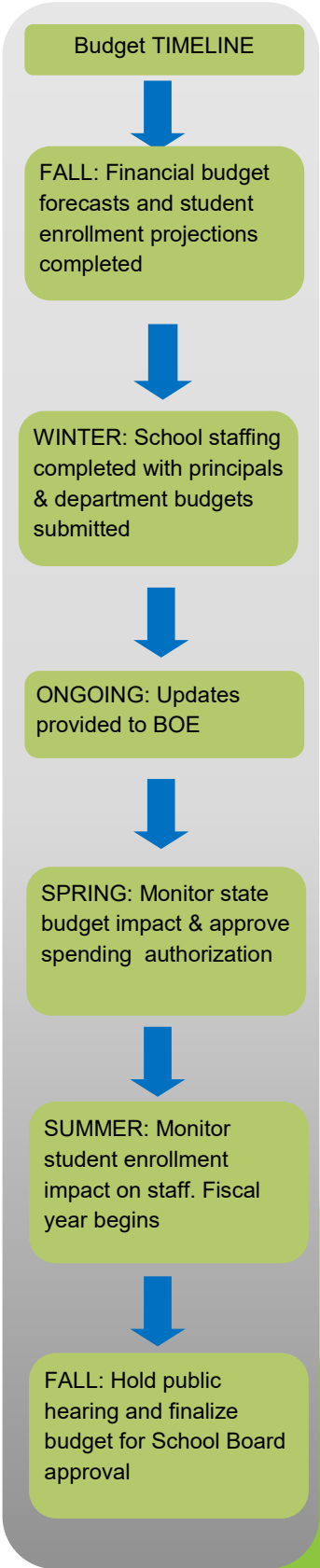
# Budget Process

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 2018-19 fiscal year was estimated at over \$2.2 million due to employee compensation cost increases and lower federal aid. As the budget process continued, staffing cost adjustments, restructuring of middle schools and 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  
**\$227.6 M**

Special Education Fund  
**\$52.8 M**

Food Service Fund  
**\$9.6 M**

Capital Projects Funds  
**\$19.94 M**

Debt Service Funds  
**\$14.97 M**

Special Revenue Funds  
**\$1.6 M**

Community Service Fund  
**\$5.6 M**

Total FY18 Budget  
**\$332.1 M**

OPEB Trust Fund  
**\$5.5 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 2018-19 budget, initial assumptions included continued declining student enrollment, employee compensation cost increases and reduced revenues from the federal government. This generated an estimated budget deficit of over \$2 million. Building the budget began with an assumption that we would need to reduce spending and staff.

Budget work was finalized and most of the assumptions did not change.

## Revenue Impacts:

- RUSD spending authority through the state revenue limit decreased by \$375,500.
- Federal operational grant funding decreased by \$650,000.
- The state provided an additional per-pupil aid of \$200 per student (\$3.9 million) as well as \$1.6 million in School Safety Grants and \$160,000 for student computer devices.

## Expenses and Efficiencies

- Staffing expenses were decreased by \$700,000 due to the middle school reorganization. However, instructional coaches, coordinators and early learning staff were added at a cost of \$1.4 million.
- The textbook budget was increased by \$200,000 to fund new secondary science and social studies curriculum.
- \$2.25 million in dedicated carryover funds were allocated to fund classroom furniture, equipment and furniture at the Professional Learning Center and ASC, student computers and training.
- The lease cost for staff computers added \$1 million to the budget.
- Expenses for open enrollment tuition increased by \$1 million and voucher student costs continue to make up a greater share of the budget.

## Compensation

- Employee pay was increased by the 2.13% CPI for approximately \$2.9 million.
- Health costs over the prior year budget are assumed to decrease by \$1 million.

Initial vs Final Budget increased cost . Assumptions are as follows:

### ENROLLMENT

Initial	-338
Final	-384

### REVENUE

Initial	\$2.3M
Final	\$3.1M

### COMPENSATION

Initial	\$3.2M
Final	\$1.9M

### HEALTH COSTS

Initial	\$1.6M
Final	-\$1.1M

### TEXTBOOKS

Initial	\$200K
Final	\$200K

### VOUCHER TAX INC

Initial	\$4.9M
Final	\$4.44M

### STAFFING

Initial	- 25 FTE
Final	+ 6 FTE

### CARRYOVER AMT

Initial	\$775K
Final	\$2.25M

# Revenues & Expenditures

## Effect on Fund Balance

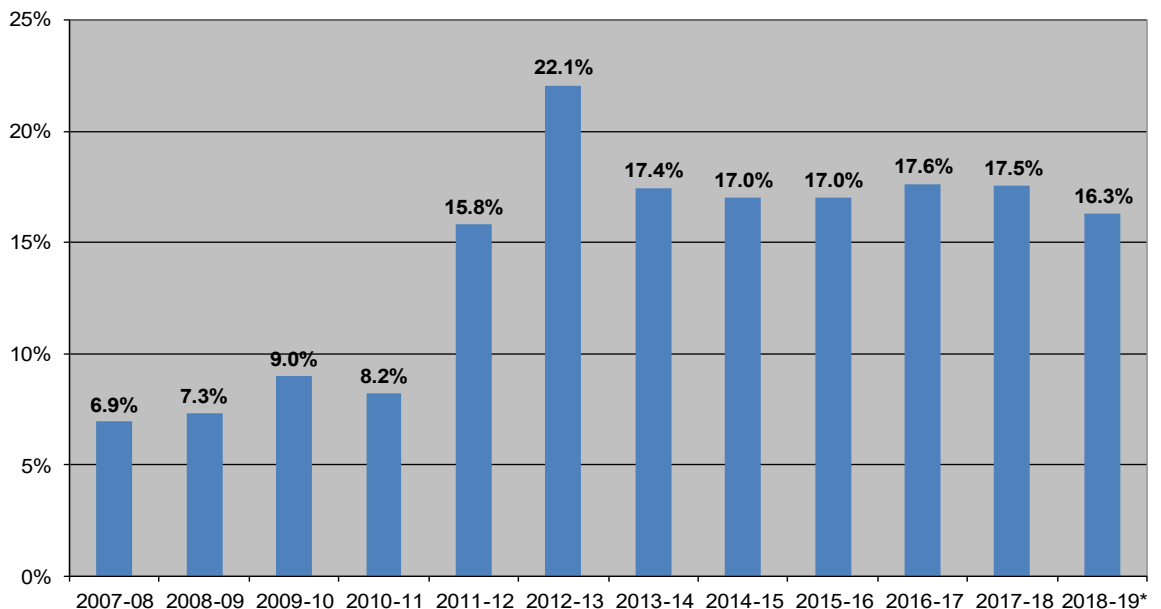
The following statement combines all funds, providing an overall picture of the District's financial operation in a single table. Overall, the District will have a decrease of fund balance of approximately \$21 million which can partly be attributed to expending borrowed funds to pay for capital projects and building improvements. The fund balance for operating funds decreased by over \$2 million as part of planned expenditures on classroom and program furniture.

Capital project financing received last year allowed almost \$20 million to be expended on school and facility improvements to be completed in 2018-19.

Change in Fund Balance For fiscal year 2018-19	Revenues and Other Financing Sources	Expenditures and Other Financing Uses	Change	Ending
General fund	\$260,991,542	\$263,243,679	(\$2,252,137)	\$42,646,476
Special revenue trust fund	210,148	662,012	(\$451,864)	42
Special education fund	52,823,097	52,823,097	\$0	0
Special revenue fund	937,617	937,617	\$0	66,426
Debt service funds	14,453,241	14,971,129	(\$517,888)	2,139,569
Capital project funds	2,481,853	19,943,729	(\$17,461,877)	7,117,469
Food service fund	9,718,923	9,625,886	\$93,037	2,218,725
Community service fund	5,085,000	5,626,984	(\$541,984)	34,300
<b>Totals</b>	<b>\$346,701,421</b>	<b>\$367,834,133</b>	<b>(\$21,132,713)</b>	<b>\$54,223,007</b>
<b>Change in operating* fund balance</b>			<b>(\$3,152,949)</b>	

\* All funds except capital projects and debt service.

**RUSD General Fund Balance**  
FY08 through FY19



The projected 2018-19 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.

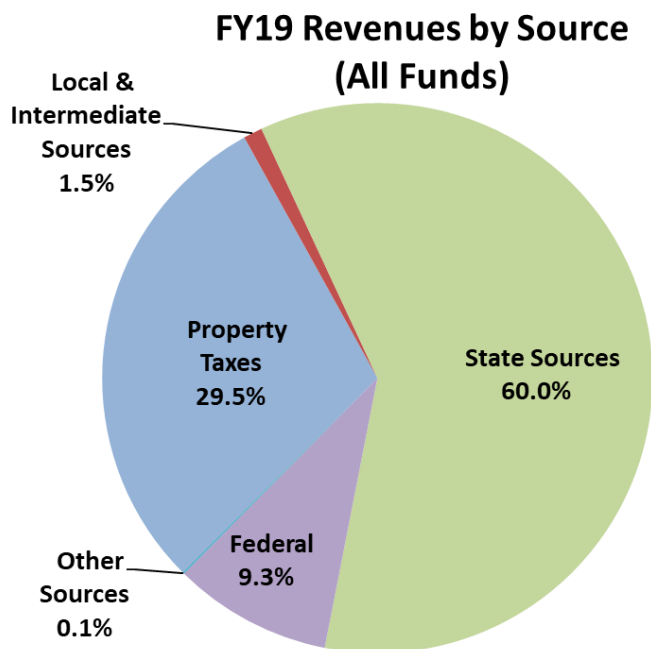
**Other revenue:** Miscellaneous revenues, including refunds, premiums and sales of assets.

Additional property tax revenue includes \$4.4 million due to vouchers and a \$3.9 million increase for the Community Service Fund..

State sources increased from more state general aid used to lower property taxes, the \$1.6 million school safety grant and a \$3 million increase in per pupil funding.

The reduction in Other sources of revenue reflects a prior year inventory accounting entry of over \$1 million.

Federal revenue is 4.3% higher due to anticipated Medicaid revenues and food service funds.



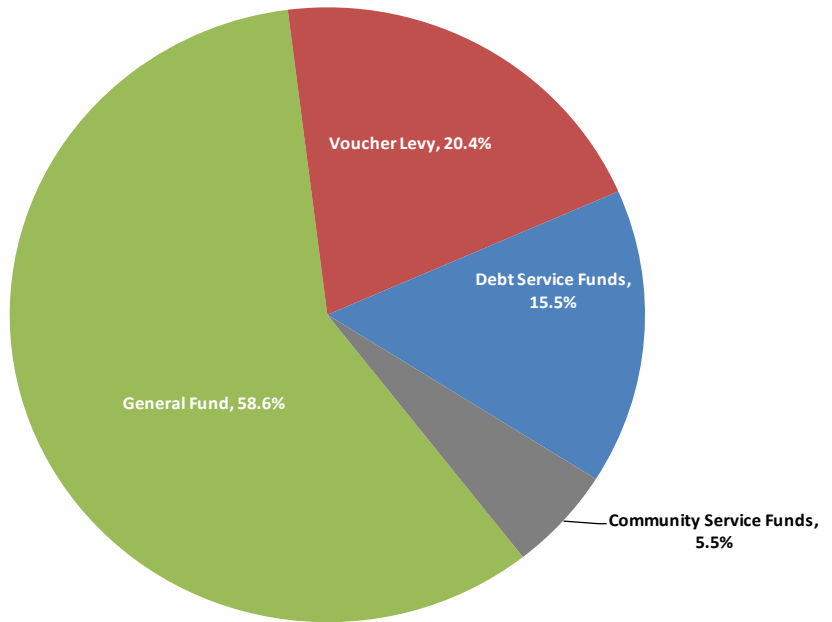
ALL GOVERNMENTAL FUNDS  
Combined Statement of Revenues, Expenditures and Changes in Fund Balance  
ANNUAL BUDGET

	2016-17	2017-18	2018-19	CHANGE	
	ACTUAL	ACTUAL	BUDGET	Amount	Percent
<b>Revenues by Source</b>					
Property taxes	\$84,531,348	\$87,558,796	\$91,284,553	\$3,725,757	4.3%
Local & intermediate sources	4,439,373	4,306,880	3,426,808	(\$880,072)	-20.4%
State sources	171,150,440	174,696,929	185,853,449	\$11,156,520	6.4%
Federal sources	30,749,044	27,708,362	28,902,915	\$1,194,553	4.3%
Other sources	578,391	2,694,764	304,493	(\$2,390,271)	-88.7%
<b>Total revenues</b>	<b>291,448,596</b>	<b>296,965,731</b>	<b>309,772,218</b>	<b>12,806,487</b>	<b>4.3%</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.

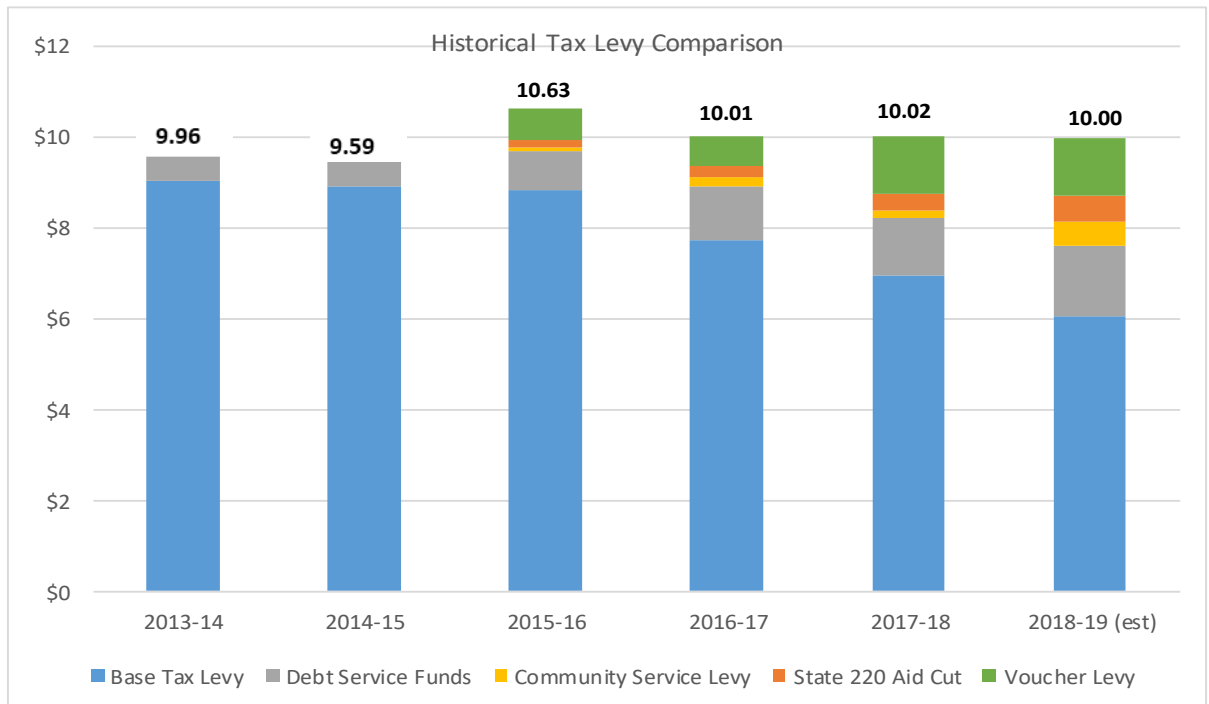
**FY19 Property Tax Levy by Fund**



The General Fund receives over 58.6% of all property tax levy funds. The voucher tax has grown to become over 20% of the total tax levy.

The FY19 budget property tax rate will decrease 2 cents to \$10 which would be \$2 on a \$100,000 home.

The budget increases the total property tax levy by \$6.75 million which is 8% higher than last year.



# Expenditures

	2016-17	2017-18	2018-19	CHANGE		NOTES
	ACTUAL	ACTUAL	BUDGET	Amount	Percent	
<b>Expenditures by Function</b>						
Regular instruction	90,733,063	89,820,837	92,067,618	\$2,246,781	2.5%	1
Vocational instruction	5,710,416	5,970,415	6,153,382	\$182,967	3.1%	
Special instruction	37,814,346	37,679,964	37,200,640	(\$479,324)	-1.3%	2
Other instruction	6,416,319	6,485,580	6,681,962	\$196,382	3.0%	
<b>Total instruction</b>	<b>140,674,144</b>	<b>139,956,796</b>	<b>142,103,602</b>	<b>2,146,806</b>	<b>1.5%</b>	
Pupil services	17,371,223	17,937,214	18,409,557	\$472,343	2.6%	
Libraries & instructional suppt	18,164,329	21,238,656	20,762,094	(\$476,562)	-2.2%	3
General administration	3,015,607	3,290,164	3,343,821	\$53,657	1.6%	
Building administration	13,188,211	13,002,581	13,063,820	\$61,239	0.5%	
Business, Facilities & ops	57,146,777	61,117,896	58,013,070	(\$3,104,826)	-5.1%	4
Central services	9,289,887	10,895,382	7,076,986	(\$3,818,396)	-35.0%	5
Insurance	964,273	988,540	920,784	(\$67,756)	-6.9%	6
Debt payments	15,916,307	24,224,727	16,463,356	(\$7,761,371)	-32.0%	7
Other support services	337,290	418,936	4,556,413	\$4,137,477	987.6%	5
Food service	9,679,484	9,286,334	9,625,886	\$339,552	3.7%	8
Community service	1,078,109	1,474,695	5,626,984	\$4,152,289	281.6%	9
<b>Total support services</b>	<b>146,151,496</b>	<b>163,875,125</b>	<b>157,862,771</b>	<b>(6,012,353)</b>	<b>-3.7%</b>	
Non-program transactions	20,194,262	26,497,072	31,590,957	\$5,093,885	19.2%	10
<b>Gross total expenditures</b>	<b>340,507,436</b>	<b>364,146,328</b>	<b>367,834,133</b>	<b>(8,311,108)</b>	<b>-2.3%</b>	
Total Fund Transfers	33,487,534	33,817,335	36,276,803	\$2,459,468	7.3%	11
Debt refinancing	5,225,000	11,998,913	0	(\$11,998,913)	-100.0%	12
<b>Total net expenditures</b>	<b>301,794,902</b>	<b>318,330,080</b>	<b>331,557,330</b>	<b>1,228,337</b>	<b>0.4%</b>	
Difference of revenues over expenditures	(10,346,306)	(21,364,349)	(21,785,113)	(\$420,764)	2.0%	
Other financing rev (exp)	22,375,361	48,521,423	652,400	(\$47,869,023)	-98.7%	12
Net change in fund balance	6,804,055	15,158,161	(21,132,713)	(\$36,290,874)	-239.4%	
Fund Balance Beginning of Yr	53,393,506	60,197,561	75,355,722	\$15,158,161	25.2%	
<b>Fund Balance End of Year</b>	<b>\$60,197,561</b>	<b>\$75,355,722</b>	<b>\$54,223,010</b>	<b>(\$21,132,713)</b>	<b>-28.0%</b>	<b>13</b>



# All Funds Expenditures - Notes

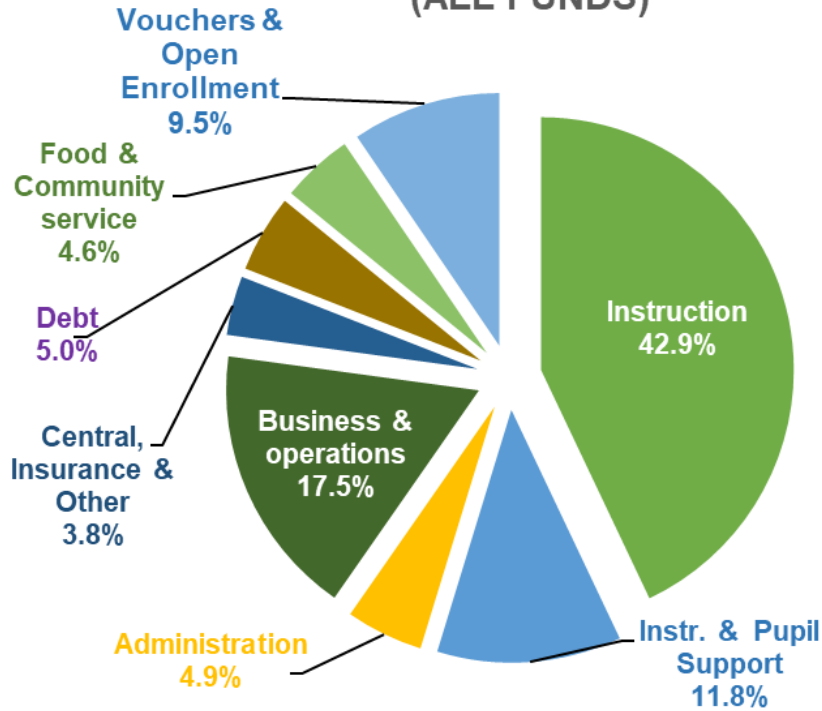
**The number corresponds to the note column on the Expenditure Detail Table on the previous page.**

1. Increase includes teacher compensation increase, classroom furniture & equipment and student technology.
2. This reduction is due to a \$600,000 increase in the use of contracted special education instructional staff. Those expenses are recorded in non-programs transaction.
3. The lower amount is due to recording the cost of instructional staff computers in 2017-18.
4. Deferred building improvement projects used to set aside funds for Case HS pool project.
5. Technology related staff and expenses adjusted to instructional support and other support services category as per DPI requirement.
6. Reduced costs due to renegotiated insurance coverage.
7. Reduced amount for debt payments due to refinancing of state trust fund loans in 2017-18.
8. The increase reflects funds set aside for improvements to school kitchens.
9. Increased funding for county and municipal community program partnerships, including the Pritchard Park initiative.
10. Increase is due to and additional \$4.4 million in costs for private school vouchers, \$1 million for open enrollment tuition payments to other school districts and additional contracted special education services.
11. This increase includes over \$2 million set aside to a capital projects fund for the Case HS pool project.
12. Reflects debt refinancing transaction in the prior year.
13. The total fund balance of all funds is reduced largely due to completing over \$20 million of construction projects at schools and facilities.



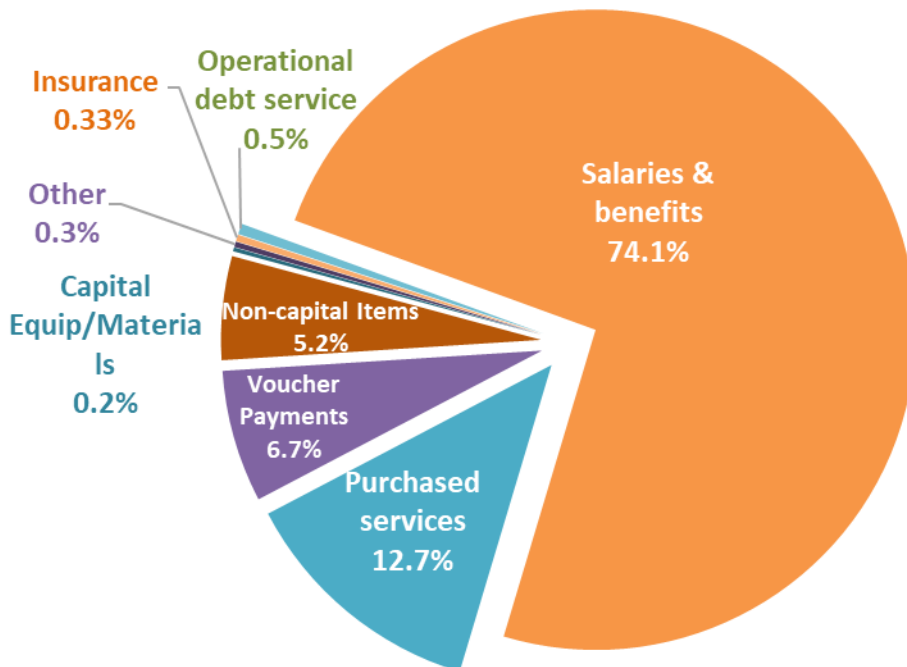
# Expenditures

## 2018-19 - EXPENDITURES BY FUNCTION (ALL FUNDS)



Instruction makes up 42.9% of all operating fund expenditures. If construction, food service, voucher payments are excluded, instruction makes up 57%.

## 2018-19 - EXPENDITURES BY OBJECT General & Special Education Fund



Indicative of a staff oriented operation, salaries and benefits makes up 74.1% of budgeted expenditures in the General and Special Education budget.

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

# Staffing

Federal funds prompted an increase in staff at both the teacher and educational assistant levels.

The amounts in this table include all types of staff FTE, including teacher overloads and contracted employees.

Elementary class sizes maintained at lower levels along with greater social worker coverage.

Professional support group increased FTE due to some reclassification of clerical staff.

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 increase in staff of 5.98 FTE.

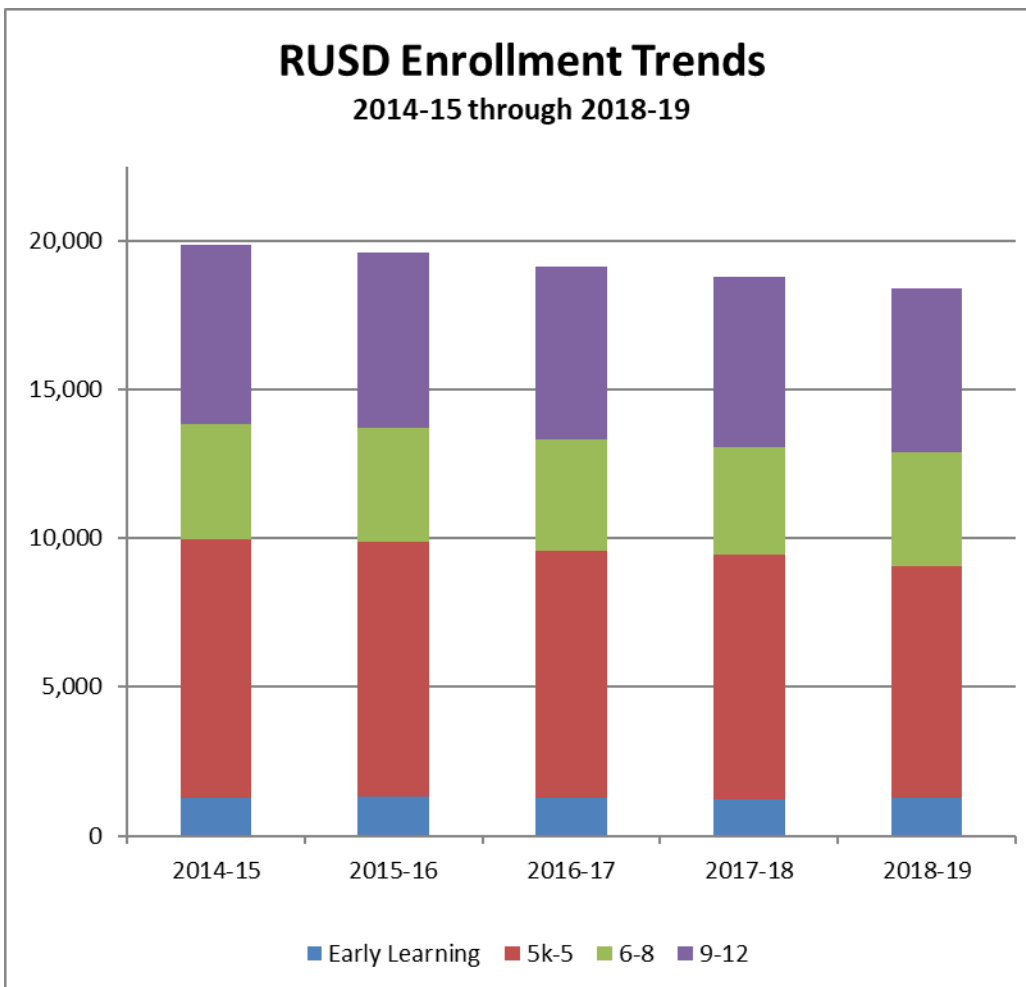
**Comparison of Staff by Employee Group**  
**Fiscal Year 2015-16 through 2018-19**

	2015-16	2016-17	2017-18	Proposed 2018-19	FY18-19 Change
<b>Certified Administrators</b>					
- General Funds	82.50	89.50	94.40	97.50	3.10
- Federal Grant Funded	10.50	10.50	8.50	6.00	-2.50
<b>TOTAL</b>	<b>93.00</b>	<b>100.00</b>	<b>102.90</b>	<b>103.50</b>	<b>0.60</b>
<b>Teaching Staff</b>					
- General Funds	1,583.77	1,595.92	1,596.57	1,591.77	-4.80
- Federal Grant Funded	118.40	122.00	104.30	110.65	6.35
<b>TOTAL</b>	<b>1,702.17</b>	<b>1,717.92</b>	<b>1,700.87</b>	<b>1,702.42</b>	<b>1.55</b>
<b>Educational Assistants</b>					
- General Funds	345.09	366.01	385.34	387.51	2.17
- Federal Grant Funded	23.84	24.32	10.74	11.80	1.06
<b>TOTAL</b>	<b>368.93</b>	<b>390.33</b>	<b>396.08</b>	<b>399.31</b>	<b>3.23</b>
<b>Secretaries &amp; Clerical</b>					
- General Funds	129.54	120.78	117.73	118.60	0.87
- Federal Grant Funded	11.89	9.85	8.45	6.00	-2.45
<b>TOTAL</b>	<b>141.43</b>	<b>130.63</b>	<b>126.18</b>	<b>124.60</b>	<b>-1.58</b>
<b>Buildings and Grounds</b>					
- General Funds	188.34	191.37	186.40	184.73	-1.67
- Federal Grant Funded	0.40	0.40	0.00	0.00	0.00
<b>TOTAL</b>	<b>188.74</b>	<b>191.77</b>	<b>186.40</b>	<b>184.73</b>	<b>-1.67</b>
<b>Professional Support</b>					
- General Funds	68.70	72.80	79.90	84.50	4.60
- Federal Grant Funded	7.70	8.10	9.50	8.75	-0.75
<b>TOTAL</b>	<b>76.40</b>	<b>80.90</b>	<b>89.40</b>	<b>93.25</b>	<b>3.85</b>
<b>GRAND TOTAL</b>	<b>2,570.67</b>	<b>2,611.55</b>	<b>2,601.83</b>	<b>2,607.81</b>	<b>5.98</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 declined by 384 students.



**FY18 ENROLLMENT DECLINE/INCREASE BY GRADE**

Grades 9-12	-4.1%
Grades 6-8	5.2%
Grades K-5	-5.0%
3yr & 4yr	3.6%

Three & four-year-old kindergarten programs experienced a 3.6% increase in 3rd Friday enrollment.

The number of students who open enrolled to other districts increased by 42 students at a cost of about \$1 million.

# General Fund

The use of \$2.25M of dedicated carryover funds runs through the General Fund. The FY19 budget includes:

- Classroom Furniture
- IB training
- Student technology
- Security vehicles
- Professional learning Center furniture and equipment
- Program furniture
- School funding
- CTE grant carryover

\$1M of referendum funds provided for classroom technology (RITE Grants) and security.

General Fund revenues increased by 1.41% and total expenditures increased by .26% if the additional voucher payment expenses are excluded.

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**  
**ORIGINAL BUDGET**

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	PERCENT CHANGE
<b>Revenues by source</b>					
Property Taxes	77,839,657	72,926,577	75,538,118	72,101,999	-4.55%
Local sources	1,221,930	2,236,056	1,842,313	1,607,622	-12.74%
Intermediate sources	165,488	177,829	184,902	225,000	21.69%
State sources	150,409,756	158,592,655	162,138,838	173,119,205	6.77%
Federal sources	14,511,144	14,960,559	13,246,215	13,162,869	-0.63%
Fund Transfers and other revenues	782,949	2,803,192	4,402,775	774,847	-82.40%
<b>Total Revenues</b>	<b>244,930,924</b>	<b>251,696,868</b>	<b>257,353,161</b>	<b>260,991,542</b>	<b>1.41%</b>
<b>Expenditures by functional area</b>					
Instruction	104,226,565	102,499,123	101,928,035	104,426,222	2.45%
Pupil Services	11,445,449	11,594,990	12,044,813	12,234,904	1.58%
Libraries and instructional support	14,253,293	13,707,171	16,940,121	15,758,936	-6.97%
General and Building Administration	16,044,983	16,181,617	16,222,844	16,365,790	0.88%
Business, operations & other	50,138,894	51,877,128	49,241,323	46,746,898	-5.07%
Debt payments	3,329	485,667	645,230	1,492,227	131.27%
<b>Total support services</b>	<b>196,112,513</b>	<b>196,345,696</b>	<b>197,022,366</b>	<b>197,024,977</b>	<b>0.00%</b>
Non-program transactions (Voucher & OE)	14,208,968	19,519,688	25,529,461	30,044,388	17.69%
Transfers to other funds	33,788,869	33,457,847	33,801,479	36,174,314	7.02%
<b>Total expenditures and other financing</b>	<b>244,110,350</b>	<b>249,323,230</b>	<b>256,353,306</b>	<b>263,243,679</b>	<b>2.69%</b>
Difference of revenues over expenditures	820,574	2,373,638	999,855	(2,252,137)	-325.25%
Fund balance beginning of year	40,704,548	41,525,122	43,898,759	44,898,614	2.28%
<b>Fund balance end of year</b>	<b>\$41,525,122</b>	<b>43,898,759</b>	<b>44,898,614</b>	<b>42,646,477</b>	<b>-5.02%</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.

# General Fund Detailed Revenues

GENERAL FUND 10 REVENUES	2017-18		2018-19		Change over FY18	
	Audited Actual	Budget	Amount	Percent		
<b>Local Sources</b>						
1211 - Current Property Tax Levy	75,538,118.00	72,101,999.00	-3,436,119.00	-4.5%		
2240 - Payments for Services by Distr	0.00	95,000.00	95,000.00	-		
2262 - Supply Resale	43,181.95	3,500.00	-39,681.95	-91.9%		
2263 - Vocational Education Projects	51.00	0.00	-51.00	-100.0%		
2264 - Non-Capital Surplus Property	265,449.64	184,631.00	-80,818.64	-30.4%		
2271 - School Co-Curricular Admission	153,929.93	144,000.00	-9,929.93	-6.5%		
2279 - Other School Activity Income	34,344.83	18,645.00	-15,699.83	-45.7%		
2280 - Earnings - Investments	231,467.76	250,000.00	18,532.24	8.0%		
2291 - Gifts	121,855.00	71,995.00	-49,860.00	-40.9%		
2292 - Student Fees	285,419.83	280,924.00	-4,495.83	-1.6%		
2293 - Rentals	384,258.95	335,607.00	-48,651.95	-12.7%		
2294 - Textbook Revenue	186,562.77	185,000.00	-1,562.77	-0.8%		
2297 - Student Fines	27,898.42	20,400.00	-7,498.42	-26.9%		
2990 - Other Miscellaneous Revenues	107,893.12	17,920.00	-89,973.12	-83.4%		
<b>Total Local Sources</b>	<b>77,380,431.20</b>	<b>73,709,621.00</b>	<b>-3,670,810.20</b>	<b>-4.7%</b>		
<b>Intermediate Sources</b>						
3341 - Tuition - Wisc Dist (Not OE)	2,519.65	2,500.00	-19.65	0.0%		
3343 - Charges for Co-curricular Activites	2,840.00	2,500.00	-340.00	-12.0%		
3345 - Open Enrollment Tuition	179,542.00	220,000.00	40,458.00	22.5%		
<b>Total Intermediate Sources</b>	<b>184,901.65</b>	<b>225,000.00</b>	<b>40,098.35</b>	<b>21.7%</b>		
<b>State Sources</b>						
6612 - Transportation State Aid	393,483.45	350,000.00	-43,483.45	-11.1%		
6613 - Library State Aid	858,494.00	858,949.00	455.00	0.1%		
6615 - Integration Aid - Resident	5,514,697.00	4,407,381.00	-1,107,316.00	-20.1%		
6618 - Bilingual State Aid	499,917.71	450,000.00	-49,917.71	-10.0%		
6621 - State Equalization Aid	141,215,589.00	147,180,793.00	5,965,204.00	4.2%		
6628 - State High Poverty Aid	1,702,380.00	1,702,380.00	0.00	0.0%		
6630 - State Special Project Grants	338,319.88	674,940.00	336,620.12	99.5%		
6641 - General Tuition - State Paid	220,502.00	200,000.00	-20,502.00	-9.3%		
6650 - State SAGE Aid	1,543,058.93	1,418,892.00	-124,166.93	-8.0%		
6691 - State Tax Exempt Computer Aid	838,466.90	1,415,948.00	577,481.10	68.9%		
6695 - State Per Pupil Aid	9,001,800.00	12,811,860.00	3,810,060.00	42.3%		
6699 - Other State Revenue	12,128.80	1,648,062.00	1,635,933.20	13488.0%		
<b>Total State Sources</b>	<b>162,138,837.67</b>	<b>173,119,205.00</b>	<b>10,980,367.33</b>	<b>6.8%</b>		
<b>Federal Sources</b>						
7713 - Federal Vocational Ed Aid	232,262.20	264,964.00	32,701.80	14.1%		
7730 - Federal Special Projects	2,603,408.14	2,705,688.00	102,279.86	3.9%		
7751 - IASA Title I	7,396,568.74	8,135,358.00	738,789.26	10.0%		
7780 - Fed Aid thru nonDPI St Agency	2,602,003.24	1,931,954.00	-294,344.13	-16.2%		
7799 - Other Federal Revenue	411,972.60	124,905.00	-287,067.60	-69.7%		
<b>Total Federal Sources</b>	<b>13,246,214.92</b>	<b>13,162,869.00</b>	<b>-83,345.92</b>	<b>-0.6%</b>		

# Detailed Revenues

<b>Other Sources</b>				
8961 - Cash Balance Adjustment	1,468.66	5,458.00	3,989.34	271.6%
8962 - Inventory Adjustments	1,111,355.59	0.00	-1,111,355.59	-100.0%
8964 - Insurance Dividends & Payments	850.00	0.00	-850.00	-100.0%
8969 - Other Adjustment	1,491.83	0.00	-1,491.83	-100.0%
8971 - Refund Receipt	184,257.04	164,500.00	-19,757.04	-10.7%
8990 - Other Miscellaneous Revenues	64,985.85	50,000.00	-14,985.85	-23.1%
<b>Total Other Sources</b>	<b>1,364,408.97</b>	<b>219,958.00</b>	<b>-1,144,450.97</b>	<b>-83.9%</b>
<b>Other Financing Sources</b>				
9127 - Transfer From Special Ed Fund	0.00	88,426.00	88,426.00	-
9129 - Transfer - Other Special Proj	15,855.85	14,063.00	-1,792.85	-11.3%
9861 - Rev from Sale of Equipment	39,410.32	30,000.00	-9,410.32	-23.9%
9878 - Long-Term Debt-Capital Leases	2,983,100.00	422,400.00	-2,560,700.00	-85.8%
<b>Total Other Financing Sources</b>	<b>3,038,366.17</b>	<b>554,889.00</b>	<b>-2,483,477.17</b>	<b>-81.7%</b>
<b>Total Revenues and Other Financing Sources</b>	<b>257,353,160.58</b>	<b>260,991,542.00</b>	<b>3,638,381.42</b>	<b>1.4%</b>



# General Fund Detailed Expenses

GENERAL FUND 10				Change over FY18	
EXPENDITURES		2017-18 Audited Actual	2018-19 Budget	Amount	Percent
<b>Undifferentiated Curriculum</b>					
11XXXX	01XX - Salaries	24,217,991	24,962,045	744,054	3.1%
11XXXX	02XX - Benefits	10,216,161	10,162,233	-53,928	-0.5%
11XXXX	03XX - Purchased Services	256	3,200	2,944	1150.0%
11XXXX	04XX - Non-Capital Expense	841,140	1,153,312	312,172	37.1%
11XXXX	09XX - Other	1,353	1,500	147	10.9%
11XXXX	<b>Subtotal</b>	<b>35,276,901</b>	<b>36,282,290</b>	<b>1,005,389</b>	<b>2.8%</b>
<b>Differentiated Curriculum</b>					
12XXXX	01XX - Salaries	35,615,311	35,314,309	-301,002	-0.8%
12XXXX	02XX - Benefits	14,583,715	14,852,358	268,643	1.8%
12XXXX	03XX - Purchased Services	48,465	245,799	197,334	407.2%
12XXXX	04XX - Non-Capital Expense	4,149,517	4,943,437	793,920	19.1%
12XXXX	05XX - Capital Expenditures	0	5,632	5,632	-
12XXXX	09XX - Other	24,302	42,050	17,748	73.0%
12XXXX	<b>Subtotal</b>	<b>54,421,310</b>	<b>55,403,585</b>	<b>982,275</b>	<b>1.8%</b>
<b>Vocational Curriculum</b>					
13XXXX	01XX - Salaries	3,306,878	3,398,663	91,785	2.8%
13XXXX	02XX - Benefits	1,399,032	1,414,663	15,631	1.1%
13XXXX	03XX - Purchased Services	2,030	183,101	181,071	8919.8%
13XXXX	04XX - Non-Capital Expense	306,737	306,914	177	0.1%
13XXXX	05XX - Capital Expenditures	19,440	93,500	74,060	381.0%
13XXXX	09XX - Other	79,762	71,495	-8,267	-10.4%
13XXXX	<b>Subtotal</b>	<b>5,113,879</b>	<b>5,468,336</b>	<b>354,457</b>	<b>6.9%</b>
<b>Health and Physical Curriculum</b>					
14XXXX	01XX - Salaries	3,681,632	3,752,435	70,803	1.9%
14XXXX	02XX - Benefits	1,442,180	1,437,607	-4,573	-0.3%
14XXXX	04XX - Non-Capital Expense	91,670	114,376	22,706	24.8%
14XXXX	<b>Subtotal</b>	<b>5,215,482</b>	<b>5,304,418</b>	<b>88,936</b>	<b>1.7%</b>
<b>Cocurricular Activities</b>					
16XXXX	01XX - Salaries	837,404	847,541	10,137	1.2%
16XXXX	02XX - Benefits	118,297	129,151	10,854	9.2%
16XXXX	03XX - Purchased Services	104,085	128,036	23,951	23.0%
16XXXX	04XX - Non-Capital Expense	102,404	145,376	42,972	42.0%
16XXXX	05XX - Capital Expenditures	0	3,100	3,100	-
16XXXX	09XX - Other	63,119	64,916	1,797	2.8%
16XXXX	<b>Subtotal</b>	<b>1,225,309</b>	<b>1,318,120</b>	<b>92,811</b>	<b>7.6%</b>

# Detailed Expenses

EXPENDITURES		2017-18 Audited Actual	2018-19 Budget	Amount	Percent
<b>Other Special Needs</b>					
17XXXX	01XX - Salaries	300,306	274,443	-25,863	-8.6%
17XXXX	02XX - Benefits	112,776	106,733	-6,043	-5.4%
17XXXX	03XX - Purchased Services	5,476	7,728	2,252	41.1%
17XXXX	04XX - Non-Capital Expense	199,870	140,619	-59,251	-29.6%
17XXXX	09XX - Other	56,726	119,950	63,224	111.5%
17XXXX	<b>Subtotal</b>	<b>675,154</b>	<b>649,473</b>	<b>-25,681</b>	<b>-3.8%</b>
<b>Total Instructional</b>		<b>101,928,035</b>	<b>104,933,254</b>	<b>3,005,219</b>	<b>2.9%</b>
<b>Pupil Services</b>					
21XXXX	01XX - Salaries	8,040,805	8,101,427	60,622	0.8%
21XXXX	02XX - Benefits	3,664,371	3,728,042	63,671	1.7%
21XXXX	03XX - Purchased Services	209,701	249,326	39,625	18.9%
21XXXX	04XX - Non-Capital Expense	127,607	156,109	28,502	22.3%
21XXXX	09XX - Other	2,329	0	-2,329	-100.0%
21XXXX	<b>Subtotal</b>	<b>12,044,813</b>	<b>12,234,904</b>	<b>190,091</b>	<b>1.6%</b>
<b>Libraries &amp; Instructional Support</b>					
22XXXX	01XX - Salaries	8,353,989	8,711,124	357,135	4.3%
22XXXX	02XX - Benefits	3,251,837	3,429,580	177,743	5.5%
22XXXX	03XX - Purchased Services	1,615,641	1,581,624	-34,017	-2.1%
22XXXX	04XX - Non-Capital Expense	3,621,048	1,974,166	-1,646,882	-45.5%
22XXXX	05XX - Capital Expenditures	48,885	0	-48,885	-100.0%
22XXXX	09XX - Other	48,721	62,442	13,721	28.2%
22XXXX	<b>Subtotal</b>	<b>16,940,121</b>	<b>15,758,936</b>	<b>-1,181,185</b>	<b>-7.0%</b>
<b>General Administration</b>					
23XXXX	01XX - Salaries	1,738,242	1,718,087	-20,155	-1.2%
23XXXX	02XX - Benefits	543,629	562,008	18,379	3.4%
23XXXX	03XX - Purchased Services	739,432	766,391	26,959	3.6%
23XXXX	04XX - Non-Capital Expense	163,470	165,042	1,572	1.0%
23XXXX	09XX - Other	37,594	95,918	58,324	155.1%
23XXXX	<b>Subtotal</b>	<b>3,222,367</b>	<b>3,307,446</b>	<b>85,079</b>	<b>2.6%</b>
<b>Building Administration</b>					
24XXXX	01XX - Salaries	9,077,886	9,041,052	-36,834	-0.4%
24XXXX	02XX - Benefits	3,574,995	3,486,721	-88,274	-2.5%
24XXXX	03XX - Purchased Services	98,549	120,920	22,371	22.7%
24XXXX	04XX - Non-Capital Expense	245,565	406,351	160,786	65.5%
24XXXX	09XX -Other	3,482	3,300	-182	-5.2%
24XXXX	<b>Subtotal</b>	<b>13,000,477</b>	<b>13,058,344</b>	<b>57,867</b>	<b>0.4%</b>

# General Fund Detailed Expenses

EXPENDITURES		2017-18 Audited Actual	2018-19 Budget	Amount	Percent
<b>Business, Facilities and Operations</b>					
25XXXX	01XX - Salaries	11,443,292	11,904,964	461,672	4.0%
25XXXX	02XX - Benefits	5,681,358	5,808,748	127,390	2.2%
25XXXX	03XX - Purchased Services	17,814,888	13,947,733	-3,867,155	-21.7%
25XXXX	04XX - Non-Capital Expense	1,844,770	2,359,882	515,112	27.9%
25XXXX	05XX - Capital Expenditures	348,900	429,086	80,186	23.0%
25XXXX	09XX - Other	84,585	46,361	-38,224	-45.2%
25XXXX	<b>Subtotal</b>	<b>37,217,793</b>	<b>34,496,774</b>	<b>-2,721,019</b>	<b>-7.3%</b>
<b>Central Services</b>					
26XXXX	01XX - Salaries	3,671,866	2,491,860	-1,180,006	-32.1%
26XXXX	02XX - Benefits	2,079,613	1,687,598	-392,015	-18.9%
26XXXX	03XX - Purchased Services	958,812	1,285,656	326,844	34.1%
26XXXX	04XX - Non-Capital Expense	3,834,990	1,387,614	-2,447,376	-63.8%
26XXXX	05XX - Capital Expenditures	130,730	12,290	-118,440	-90.6%
26XXXX	09XX - Other	186,004	179,774	-6,230	-3.3%
26XXXX	<b>Subtotal</b>	<b>10,862,015</b>	<b>7,044,792</b>	<b>-3,817,223</b>	<b>-35.1%</b>
<b>Insurance &amp; Judgements</b>					
27XXXX	07XX - Insurance	742,579	648,919	-93,660	-12.6%
27XXXX	<b>Subtotal</b>	<b>742,579</b>	<b>648,919</b>	<b>-93,660</b>	<b>-12.6%</b>
<b>Debt Services</b>					
28XXXX	06XX - Debt Service	645,230	1,492,227	846,997	131.3%
28XXXX	<b>Subtotal</b>	<b>645,230</b>	<b>1,492,227</b>	<b>846,997</b>	<b>131.3%</b>
<b>Other Support Services</b>					
29XXXX	01XX - Salaries	6,619	1,317,138	1,310,519	19799.4%
29XXXX	02XX - Benefits	268,699	809,850	541,151	201.4%
29XXXX	03XX - Purchased Services	139,512	1,510,757	1,371,245	982.9%
29XXXX	04XX - Non-Capital Expense	4,106	872,161	868,055	21141.1%
29XXXX	05XX - Capital Expenditures	0	11,475	11,475	-
29XXXX	09XX - Other	0	35,032	35,032	-
29XXXX	<b>Subtotal</b>	<b>418,936</b>	<b>4,556,413</b>	<b>4,137,477</b>	<b>987.6%</b>
<b>Total Support Services</b>		<b>95,094,331</b>	<b>92,598,755</b>	<b>-2,495,576</b>	<b>-2.6%</b>
<b>Non-program Transactions</b>					
41XXXX	08XX - Interfund Transfers	33,801,479	36,174,314	2,372,835	7.0%
43XXXX	03XX - Purchased Instr. Services	24,521,445	30,031,388	5,509,943	22.5%
49XXXX	09XX - Other	1,008,016	13,000	-995,016	-98.7%
4XXXX	<b>Subtotal</b>	<b>59,330,940</b>	<b>66,218,702</b>	<b>6,887,762</b>	<b>11.6%</b>
<b>Total General Fund Expenditures</b>		<b>256,353,306</b>	<b>263,243,679</b>	<b>6,890,373</b>	<b>2.7%</b>

# 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 Fund 21 to account for the collection and expense of donations from school fundraisers.

The Extended Learning Program operates in the Special Projects Fund using almost \$1 million in federal grants funding for programs at 7 schools.

## Special Projects Funds Combined Statement of Revenues, Expenditures and Changes in Fund Balance ORIGINAL BUDGET

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	PERCENT CHANGE
<b>Revenues by source</b>				
Local & intermediate sources	\$511,306	\$509,257	\$210,148	-58.73%
State sources	0	0	0	
Federal sources	703,909	1,095,703	937,617	-14.43%
Other sources & fund transfers	0	0	0	
<b>Total revenues</b>	<b>1,215,214</b>	<b>1,604,960</b>	<b>1,147,765</b>	<b>-28.49%</b>
<b>Expenditures by functional area</b>				
Instruction	567,216	1,023,951	1,126,213	9.99%
Pupil services	331	3,558	44,348	1146.43%
Instructional & staff support	381,261	291,750	302,779	3.78%
Administration	21,851	54,381	26,331	-51.58%
Business, operations & other	106,674	243,270	83,846	-65.53%
Non-Program Transactions	0	11,972	2,049	-82.89%
<b>Total expenditures</b>	<b>1,077,333</b>	<b>1,628,883</b>	<b>1,585,566</b>	<b>-2.66%</b>
Difference of revenues over expenditures	137,882	(23,923)	(437,801)	
Fund balance beginning of year	477,706	615,587	591,665	-3.89%
<b>Fund balance end of year</b>	<b>\$615,587</b>	<b>\$591,665</b>	<b>\$153,864</b>	<b>-73.99%</b>

The largest of these funds is the special projects Fund 29. The 2018-19 budget breakdown for each fund's revenues and expenses are as follows:

	Fund 21	Fund 29
Total Revenues	164,637	937,766
Total Expenses	614,038	923,703



# 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.

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

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	PERCENT CHANGE
<b>Revenues by source</b>				
Local & intermediate sources	\$20,458	\$32,853	\$0	-100.00%
State sources	\$12,386,273	\$12,393,341	\$12,547,244	1.24%
Federal sources	\$6,862,997	\$5,432,042	\$6,310,347	16.17%
Fund Transfers and other revenues	\$32,990,847	\$33,684,479	\$33,965,506	0.83%
<b>Total Revenues</b>	<b>52,260,574</b>	<b>51,542,715</b>	<b>52,823,097</b>	<b>2.48%</b>
<b>Expenditures by functional area</b>				
Instruction	37,607,805	37,004,810	36,551,167	-1.23%
Pupil Services	5,775,902	5,888,843	6,130,305	4.10%
Instructional support	4,075,897	4,006,785	4,700,379	17.31%
General and Building Administration	350	15,520	15,520	0.00%
Business, operations & other	3,841,652	3,393,558	3,491,185	2.88%
Central Services	26,878	31,599	29,730	-5.91%
Insurance	241,354	245,961	271,865	10.53%
<b>Total support services</b>	<b>51,569,837</b>	<b>50,587,076</b>	<b>51,190,151</b>	<b>1.19%</b>
Non-program transactions	674,574	955,639	1,544,520	61.62%
Transfers to other funds	16,163	0	88,426	
<b>Total expenditures</b>	<b>52,260,574</b>	<b>51,542,715</b>	<b>52,823,097</b>	<b>2.48%</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>	

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

Instructional support reflects an increase due to adding coordinators at the high schools.

Non program transactions Increased due to additional use of contracted special education staff.

Over 25.6% of instructional costs for the District are accounted for in the Special Education Fund budget even though the students with disabilities make up 16.5% 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 million from the general fund to the special education fund to cover expenses not funded by state or federal revenues.

# Special Education Fund Detailed Revenues & Expenses

SPECIAL EDUCATION FUND 27			Change over FY18	
REVENUES	2017-18 Audited Actual	2018-19 Budget	Amount	Percent
<b>Local Sources</b>				
2263 - Voc Educ Proj Resale Revenue	6,043	0	-6,043	0.0%
<b>Total Local Sources</b>	<b>6,043</b>	<b>0</b>	<b>-6,043</b>	<b>0.0%</b>
<b>Intermediate Sources</b>				
3316 - Transit of State Aid (OE related)	26,310	0	-26,310	-100.0%
<b>Total Intermediate Sources</b>	<b>26,310</b>	<b>0</b>	<b>-26,310</b>	<b>100.0%</b>
<b>Federal Aids Transited through CESAs</b>				
5517 - Special Ed Through CESA	500	0	-500	100.0%
<b>Total Intermediate Sources</b>	<b>500</b>	<b>0</b>	<b>-500</b>	<b>100.0%</b>
<b>State Sources</b>				
6611 - Special Education State Aid	11,834,225	11,935,844	101,619	0.9%
6625 - State High Cost Special Ed Aid	391,497	391,400	-97	0.0%
6630 - State Special Project Grants	0	52,000	52,000	-
6642 - Gen Tuition (Spec Ed) State Pd	101,619	102,000	381	0.4%
6697 - Aid for Spec Ed Trns Grant BBL	66,000	66,000	0	0.0%
<b>Total State Sources</b>	<b>12,393,341</b>	<b>12,547,244</b>	<b>153,903</b>	<b>1.2%</b>
<b>Federal Sources</b>				
7711 - Federal High Cost Spec Ed Aid	48,620	48,620	0	0.0%
7730 - Federal Special Projects	4,218,601	4,696,906	478,305	11.3%
7780 - Fed Aid thru nonDPI St Agency	1,164,821	1,564,821	400,000	34.3%
<b>Total Federal Sources</b>	<b>5,432,042</b>	<b>6,310,347</b>	<b>878,305</b>	<b>16.2%</b>
<b>Other Financing Sources</b>				
9110 - Transfer From General Fund	33,684,479	33,965,506	281,027	0.8%
<b>Total Other Financing Sources</b>	<b>33,684,479</b>	<b>33,965,506</b>	<b>281,027</b>	<b>0.8%</b>
<b>Total Revenues and Other Financing Sources</b>	<b>51,542,714</b>	<b>52,823,097</b>	<b>1,280,383</b>	<b>2.5%</b>

SPECIAL EDUCATION FUND 27			Change over FY18	
EXPENDITURES	2017-18 Audited Actual	2018-19 Budget	Amount	Percent
<b>Special Education Curriculum</b>				
15XXXX 01XX - Salaries	24,916,055	24,533,684	-382,371	-1.5%
15XXXX 02XX - Benefits	11,865,154	11,748,384	-116,770	-1.0%
15XXXX 03XX - Purchased Services	25,815	28,450	2,635	10.2%
15XXXX 04XX - Non-Capital Expense	112,638	160,670	48,032	42.6%
15XXXX 09XX - Other	9,105	1,500	-7,605	-83.5%
<b>15XXXX Subtotal</b>	<b>36,928,767</b>	<b>36,472,688</b>	<b>-456,079</b>	<b>-1.2%</b>
<b>Other Special Needs</b>				
17XXXX 01XX - Salaries	57,823	59,756	1,933	3.3%
17XXXX 02XX - Benefits	18,219	18,723	504	2.8%
<b>17XXXX Subtotal</b>	<b>76,043</b>	<b>78,479</b>	<b>2,436</b>	<b>100.0%</b>
<b>Total Instructional</b>	<b>37,004,810</b>	<b>36,551,167</b>	<b>-453,643</b>	<b>-1.2%</b>



# Special Education Fund Detailed Revenues & Expenses

EXPENDITURES		2017-18 Audited Actual	2018-19 Budget	Amount	Percent
<b>Pupil Services</b>					
21XXXX	01XX - Salaries	4,181,958	4,403,874	221,916	5.3%
21XXXX	02XX - Benefits	1,671,673	1,680,783	9,110	0.5%
21XXXX	03XX - Purchased Services	20,755	13,440	-7,315	-35.2%
21XXXX	04XX - Non-Capital Expense	14,456	32,208	17,752	122.8%
21XXXX	<b>Subtotal</b>	<b>5,888,843</b>	<b>6,130,305</b>	<b>241,463</b>	<b>4.1%</b>
<b>Instructional Staff Services</b>					
22XXXX	01XX - Salaries	2,827,884	3,254,899	427,015	15.1%
22XXXX	02XX - Benefits	1,058,315	1,291,024	232,709	22.0%
22XXXX	03XX - Purchased Services	53,329	82,040	28,711	53.8%
22XXXX	04XX - Non-Capital Expense	66,828	71,216	4,389	6.6%
22XXXX	09XX - Other	430	1,200	770	179.1%
22XXXX	<b>Subtotal</b>	<b>4,006,785</b>	<b>4,700,379</b>	<b>693,594</b>	<b>17.3%</b>
<b>General Administration</b>					
23XXXX	03XX - Purchased Services	15,520	15,520	0	0.0%
23XXXX	<b>Subtotal</b>	<b>15,520</b>	<b>15,520</b>	<b>0</b>	<b>0.0%</b>
<b>Business Admin, Fac, Trans &amp; Ops</b>					
25XXXX	01XX - Salaries	41,995	44,970	2,975	7.1%
25XXXX	02XX - Benefits	15,318	15,863	545	3.6%
25XXXX	03XX - Purchased Services	3,267,631	3,419,702	152,071	4.7%
25XXXX	04XX - Non-Capital Expense	9,000	10,650	1,650	18.3%
25XXXX	05XX - Capital Expenditures	59,044	0	-59,044	-100.0%
25XXXX	09XX - Other	569	0	-569	-100.0%
25XXXX	<b>Subtotal</b>	<b>3,393,558</b>	<b>3,491,185</b>	<b>97,627</b>	<b>2.9%</b>
<b>Central Services</b>					
26XXXX	03XX - Purchased Services	31,599	29,730	-1,869	-5.9%
26XXXX	<b>Subtotal</b>	<b>31,599</b>	<b>29,730</b>	<b>-1,869</b>	<b>-5.9%</b>
<b>Insurance</b>					
270000	07XX - Insurance	245,961	271,865	25,904	10.5%
270000	<b>Subtotal</b>	<b>245,961</b>	<b>271,865</b>	<b>25,904</b>	<b>10.5%</b>
<b>Total Support Services</b>		<b>13,582,266</b>	<b>14,638,984</b>	<b>1,056,718</b>	<b>7.8%</b>
<b>Non-Program Transactions</b>					
41XXXX	08XX - Interfund Transfers	0	88,426	88,426	-
43XXXX	03XX - Contractred Services	955,639	1,544,520	588,881	61.6%
4XXXXX	<b>Subtotal</b>	<b>955,639</b>	<b>1,632,946</b>	<b>677,307</b>	<b>70.9%</b>
<b>Total Spec Ed Expenditures</b>		<b>51,542,714</b>	<b>52,823,097</b>	<b>1,280,383</b>	<b>2.5%</b>

# Debt Service Funds

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 \$5.4 million of debt costs related to school construction and improvements.

Debt principal and interest payments will be lower this year due to prior year debt refinancing transactions.

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 ORIGINAL BUDGET

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	PERCENT CHANGE
<b>Revenues by source</b>				
Property taxes	\$10,004,771	\$10,920,678	\$14,182,554	29.87%
Investment Earnings and Other	222,113	1,419,831	153,687	-89.18%
Other financing sources	5,692,000	12,115,913	117,000	-99.03%
<b>Total revenues</b>	<b>15,918,884</b>	<b>24,456,422</b>	<b>14,453,241</b>	<b>-40.90%</b>
<b>Expenditures for debt payments</b>				
Principal & Interest	15,429,076	23,056,838	14,968,754	-35.08%
Other fees and expenses	1,564	522,659	2,375	-99.55%
<b>Total expenditures</b>	<b>15,430,640</b>	<b>23,579,497</b>	<b>14,971,129</b>	<b>-36.51%</b>
Difference of revenues over expenditures	488,244	876,925	(517,888)	-159.06%
Fund balance beginning of year	1,292,288	1,780,532	2,657,457	49.25%
<b>Fund balance end of year</b>	<b>\$1,780,532</b>	<b>\$2,657,457</b>	<b>\$2,139,569</b>	<b>-19.49%</b>

The budget anticipates the following new debt transactions during 2017-18:

- The last payment of referendum approved debt, issued in 2008, will be made in April of 2019.
- The increase in the property tax levy, principal and interest expenses reflects the debt payments for referendum funded construction and school building improvements.

# Capital Projects Funds

Capital Project Funds are used to segregate revenues and expenditures related to major capital 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.

**Capital Projects Funds**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**ORIGINAL BUDGET**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	PERCENT CHANGE
<b>Revenues by source</b>				
Total revenues & financing	\$14,774,327	\$33,774,498	\$2,481,853	-92.65%
Total capital project expenditures	11,644,542	20,265,043	19,943,729	-1.59%
<b>Difference of revenues over Expenditures</b>	<b>3,129,785</b>	<b>13,509,456</b>	<b>(17,461,877)</b>	<b>-229.26%</b>
Fund balance beginning of year	7,940,105	11,069,890	24,579,345	122.04%
<b>Fund balance end of year</b>	<b>\$11,069,890</b>	<b>\$24,579,345</b>	<b>\$7,117,469</b>	<b>-71.04%</b>

Energy efficiency projects at schools have reduced utility costs by a measured amount of \$327,433. That savings must be used to reduce property taxes.

During 2018-19 more than 12 facilities will receive almost \$20 million of repairs and improvements, including:

- Gilmore Fine Arts improvements to make it a K-8 school of the arts.
- Horlick Field House
- Mitchell, Fratt, and Community Pathways Campus HVAC & energy efficiency improvements
- Wadewitz doorways and secure vestibule
- Professional Learning Center buildout at Community Pathways Campus.

In addition, funds have been set aside for the design and construction of a pool facility for Case High School.

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%.

# 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.

As of July 1st, Aramark is the District's new food service management company.

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.

- 9,548 students receive free or reduced lunch through Direct Certification from the state.
- 1,679 students receive free or reduced lunch via application by parents
- Only 412 students have been denied eligibility for free or reduced lunch due to income

- 11,234 or 61% Eligible for Free/ Reduced price meals
- 7,118 or 39% Pay for meals

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

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	PERCENT CHANGE
<b>Revenues by source</b>				
Local sources	\$1,342,905	\$1,266,459	\$1,039,841	-17.89%
State sources	\$171,513	\$164,750	\$187,000	13.51%
Federal sources	\$8,221,579	\$7,934,402	\$8,492,082	7.03%
<b>Total Revenues</b>	<b>9,735,996</b>	<b>9,365,611</b>	<b>9,718,923</b>	<b>3.77%</b>
<b>Expenditures for food service</b>				
Salaries & benefits	1,084,679	1,131,165	1,132,808	0.15%
Purchased services	7,262,205	6,962,948	7,244,278	4.04%
Food & supplies	916,199	931,179	869,000	-6.68%
Furniture & equipment	401,253	229,809	350,000	52.30%
Other	15,149	31,233	29,800	-4.59%
<b>Total food service expenditures</b>	<b>9,679,484</b>	<b>9,286,334</b>	<b>9,625,886</b>	<b>3.66%</b>
Difference of revenues over expenditures	56,512	79,277	93,037	17.36%
Fund balance beginning of year	1,762,049	1,818,562	1,897,839	4.36%
<b>Fund balance end of year</b>	<b>\$1,818,562</b>	<b>\$1,897,839</b>	<b>\$1,990,876</b>	<b>4.90%</b>

### During the 17/18 school year:

- 857,169 B=breakfasts were served and of those, 827,797 students (95.6%) were eligible for free meals.
- 1,791,990 lunches were served and of those ,1,501,672 (83.8%) students eligible for free meals.

### New for 2018/2019

- ALL elementary and K-8 sites except for Gifford K-8, Walden, REAL, Case, Horlick & Park are now Community Eligibility Provision (CEP) schools which provides meals to students at no charge.
- Breakfast menus have been expanded to provide more variety for the elementary sites.

# 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

The community service property tax levy was increased and fund balances used during FY19 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.

**Community Service Fund**  
**Combined Statement of Revenues, Expenditures and Changes in Fund Balance**  
**ORIGINAL BUDGET**

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	PERCENT CHANGE
<b>Revenues by source</b>				
Property taxes	\$1,600,000	\$1,100,000	\$5,000,000	354.55%
Local sources	109,627	107,122	85,000	-20.65%
<b>Total Revenues</b>	<b>1,709,627</b>	<b>1,207,122</b>	<b>5,085,000</b>	<b>321.25%</b>
<b>Expenditures</b>				
Salaries & benefits	778,704	1,054,175	2,165,963	105.47%
Other Community Service Expenditures	299,405	420,520	3,461,021	723.03%
<b>Total expenditures</b>	<b>1,078,109</b>	<b>1,474,695</b>	<b>5,626,984</b>	<b>281.57%</b>
Difference of revenues over expenditures	631,518	(267,573)	(541,984)	
Fund balance beginning of year	212,339	843,857	576,284	-31.71%
<b>Fund balance end of year</b>	<b>\$843,857</b>	<b>\$576,284</b>	<b>\$34,300</b>	<b>-94.05%</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  
ORIGINAL BUDGET**

	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	PERCENT CHANGE
Total Revenues	7,408,013	5,365,111	5,834,487	5,865,364	0.53%
Expenditures for trust funds	7,034,447	5,085,310	5,483,646	5,515,810	0.59%
<b>Difference of revenues over Expenditures</b>	<b>373,566</b>	<b>279,801</b>	<b>350,841</b>	<b>349,554</b>	<b>-0.37%</b>
Fund balance beginning of year	8,241,414	8,614,980	8,894,781	9,245,622	3.94%
<b>Fund balance end of year</b>	<b>\$8,614,980</b>	<b>\$8,894,781</b>	<b>\$9,245,622</b>	<b>\$9,595,176</b>	<b>3.78%</b>



# Energy & Efficiency Levy Report

## Facility improvements (projects completed by Trane Performance Contract):

**PHASE I:** Bull Fine Arts, Fratt, Giese, Janes, Jerstad-Agerholm ES/ MS., Julian Thomas, Knapp, Mitchell ES., North Park, Red Apple, Roosevelt, Walden III, West Ridge, Gilmore, McKinley, Mitchell MS, Starbuck

**PHASE II:** Fratt, Giese, Janes, Julian Thomas, Knapp, Mitchell ES., North Park, Red Apple, Roosevelt, West Ridge, Jerstad MS, McKinley, Mitchell MS, Starbuck

**PHASE III:** Jerstad-Agerholm

**PHASE IV:** Mitchell and Fratt schools

Total savings reported by Trane Inc. is \$220,837 for 2018.

	Performance Year	Current performance year	Annual guarantee	Verified annual savings	Total annual verified savings
<b>PHASE I</b>	Dec- Nov	3	\$157,361	\$172,950	\$740,727
<b>PHASE II</b>	Oct- Sept	3	\$38,476	\$40,383	\$122,906
<b>PHASE III</b>	Feb- Jan	installa- tion	\$0	\$7,540	\$7,540

## Facility improvements (projects completed by Johnson Controls, Inc. Performance Contract):

**PHASE I:** Case HS, Horlick HS, Park HS, Gifford, Wadewitz, SC Johnson, Schulte, Goodland, Dr. Jones, Olympia Brown, Jefferson LH

**PHASE II:** Case HS, Horlick HS, Park HS, Jefferson LH

**PHASE IV:** Community Pathways Campus

Total savings reported by Johnson Controls is \$533,194.

	Performance Year	Current performance year	Annual guaranteed savings	Total annual measured savings
<b>PHASE I</b>	July 2017- June 2018	4/5	\$412,090	\$451,719
<b>PHASE II</b>	July 2017- June 2018	3/5	\$74,738	\$81,475
<b>PHASE IV</b>		finishing installa- tion	\$63,652	expected \$63,652

# 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 2018-19**  
**ORIGINAL BUDGET**

**BUDGET ADOPTION 2018-19**

<b>GENERAL FUND (FUND 10)</b>	<b>2016-17 Audited Actual</b>	<b>2017-18 Audited Actual</b>	<b>2018-19 Proposed</b>	<b>Difference</b>
Beginning Fund Balance (Account 930 000)	41,525,122	43,898,760	44,898,614	999,855
Ending Fund Balance, Nonspendable (Acct. 935 000)	4,088,999	3,305,996	3,350,000	44,004
Ending Fund Balance, Restricted (Acct. 936 000)	0	0	0	0
Ending Fund Balance, Committed (Acct. 937 000)	0	0	0	0
Ending Fund Balance, Assigned (Acct. 938 000)	20,650,000	19,999,708	20,000,000	292
Ending Fund Balance, Unassigned (Acct. 939 000)	19,159,761	21,592,911	19,296,477	-2,296,433
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>43,898,760</b>	<b>44,898,614</b>	<b>42,646,477</b>	<b>-2,252,137</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
100 Transfers-in	29,688	15,856	102,489	86,633
<b>Local Sources</b>				
210 Taxes	73,799,870	75,538,118	72,101,999	-3,436,119
240 Payments for Services	75,128	0	95,000	95,000
260 Non-Capital Sales	33,958	308,683	188,131	-120,552
270 School Activity Income	178,005	188,275	162,645	-25,630
280 Interest on Investments	93,335	231,468	250,000	18,532
290 Other Revenue, Local Sources	982,336	1,113,888	911,846	-202,042
<b>Subtotal Local Sources</b>	<b>75,162,633</b>	<b>77,380,431</b>	<b>73,709,621</b>	<b>-3,670,810</b>
<b>Other School Districts Within Wisconsin</b>				
310 Transit of Aids	0	0	0	0
340 Payments for Services	177,829	184,902	225,000	40,098
<b>Subtotal Other School Districts within Wisconsin</b>	<b>177,829</b>	<b>184,902</b>	<b>225,000</b>	<b>40,098</b>
<b>State Sources</b>				
610 State Aid -- Categorical	8,291,620	7,266,592	6,066,330	-1,200,262
620 State Aid -- General	142,404,106	142,917,969	148,883,173	5,965,204
630 DPI Special Project Grants	295,232	338,320	674,940	336,620
640 Payments for Services	95,065	220,502	200,000	-20,502
650 Student Achievement Guarantee in Education (SAGE Grant)	1,577,783	1,543,059	1,418,892	-124,167
660 Other State Revenue Through Local Units	0	0	0	0
690 Other Revenue	5,928,849	9,852,396	15,875,870	6,023,474
<b>Subtotal State Sources</b>	<b>158,592,655</b>	<b>162,138,838</b>	<b>173,119,205</b>	<b>10,980,367</b>

<b>Federal Sources</b>				
<b>710 Federal Aid - Categorical</b>	222,249	232,262	264,964	32,702
730 DPI Special Project Grants	2,675,470	2,603,408	2,705,688	102,280
750 IASA Grants	9,454,463	7,396,569	8,135,358	738,789
760 JTPA	0	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0	0
780 Other Federal Revenue Through State	1,876,744	2,602,003	1,931,954	-670,049
790 Other Federal Revenue - Direct	731,634	411,973	124,905	-287,068
<b>Subtotal Federal Sources</b>	<b>14,960,559</b>	<b>13,246,215</b>	<b>13,162,869</b>	<b>-83,346</b>
<b>Other Financing Sources</b>				
<b>850 Reorganization Settlement</b>	0	0	0	0
860 Compensation, Fixed Assets	10,473	39,410	30,000	-9,410
870 Long-Term Obligations	2,389,889	2,983,100	422,400	-2,560,700
<b>Subtotal Other Financing Sources</b>	<b>2,400,361</b>	<b>3,022,510</b>	<b>452,400</b>	<b>-2,570,110</b>
<b>Other Revenues</b>				
<b>960 Adjustments</b>	12,949	1,115,166	5,458	-1,109,708
970 Refund of Disbursement	320,548	184,257	164,500	-19,757
980 Medical Service Reimbursement	0	0	0	0
990 Miscellaneous	39,646	64,986	50,000	-14,986
<b>Subtotal Other Revenues</b>	<b>373,144</b>	<b>1,364,409</b>	<b>219,958</b>	<b>-1,144,451</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>251,696,868</b>	<b>257,353,161</b>	<b>260,991,542</b>	<b>3,638,381</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
<b>Instruction</b>				
<b>110 000 Undifferentiated Curriculum</b>	37,976,219	35,276,901	36,282,290	1,005,389
120 000 Regular Curriculum	52,689,932	54,421,310	55,403,585	982,275
130 000 Vocational Curriculum	5,223,332	5,113,879	5,468,336	354,457
140 000 Physical Curriculum	5,164,005	5,215,482	5,304,418	88,936
160 000 Co-Curricular Activities	1,238,928	1,225,309	1,318,120	92,811
170 000 Other Special Needs	206,707	675,154	649,473	-25,681
<b>Subtotal Instruction</b>	<b>102,499,123</b>	<b>101,928,035</b>	<b>104,426,222</b>	<b>2,498,187</b>
<b>Support Sources</b>				
<b>210 000 Pupil Services</b>	11,594,990	12,044,813	12,234,904	190,091
220 000 Instructional Staff Services	13,707,171	16,940,121	15,758,936	-1,181,185
230 000 General Administration	3,000,780	3,222,367	3,307,446	85,079
240 000 School Building Administration	13,180,837	13,000,477	13,058,344	57,867
250 000 Business Administration	41,565,956	37,217,793	34,496,774	-2,721,019
260 000 Central Services	9,250,963	10,862,015	7,044,792	-3,817,223
270 000 Insurance & Judgments	722,919	742,579	648,919	-93,660
280 000 Debt Services	485,667	645,230	1,492,227	846,997
290 000 Other Support Services	337,290	418,936	4,556,413	4,137,477
<b>Subtotal Support Sources</b>	<b>93,846,573</b>	<b>95,094,331</b>	<b>92,598,755</b>	<b>-2,495,576</b>
<b>Non-Program Transactions</b>				
<b>410 000 Inter-fund Transfers</b>	33,457,847	33,801,479	36,174,314	2,372,835
430 000 Instructional Service Payments	19,253,653	24,521,445	30,031,388	5,509,943
490 000 Other Non-Program Transactions	266,035	1,008,016	13,000	-995,016
<b>Subtotal Non-Program Transactions</b>	<b>52,977,534</b>	<b>59,330,940</b>	<b>66,218,702</b>	<b>6,887,762</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>249,323,230</b>	<b>256,353,306</b>	<b>263,243,679</b>	<b>6,890,373</b>

# Addenda

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>2016-17 Audited Actual</b>	<b>2017-18 Audited Actual</b>	<b>2018-19 Proposed Budget</b>	<b>Difference</b>
900 000 Beginning Fund Balance	0	0	0	0
<b>900 000 Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				<b>0</b>
100 Transfers-in	32,990,847	33,684,479	33,965,506	281,027
260 Non-Capital Sales	0	6,043	0	-6,043
<b>Subtotal Local Sources</b>	<b>0</b>	<b>6,043</b>	<b>0</b>	<b>-6,043</b>
<i>Other School Districts Within Wisconsin</i>				
310 Transit of Aids	19,066	26,310	0	-26,310
<b>Subtotal Other School Districts within Wisconsin</b>	<b>19,066</b>	<b>26,310</b>	<b>0</b>	<b>-26,310</b>
<i>Intermediate Sources</i>				
510 Transit of Aids	1,391	500	0	-500
<b>Subtotal Intermediate Sources</b>	<b>1,391</b>	<b>500</b>	<b>0</b>	<b>-500</b>
<i>State Sources</i>				
610 State Aid -- Categorical	11,881,611	11,834,225	11,935,844	101,619
620 State Aid -- General	365,088	391,497	391,400	-97
630 DPI Special Project Grants	0	0	52,000	52,000
640 Payments for Services	136,868	101,619	102,000	381
690 Other Revenue	2,706	66,000	66,000	0
<b>Subtotal State Sources</b>	<b>12,386,273</b>	<b>12,393,341</b>	<b>12,547,244</b>	<b>153,903</b>
<i>Federal Sources</i>				
710 Federal Aid - Categorical	59,816	48,620	48,620	0
730 DPI Special Project Grants	4,927,922	4,218,601	4,696,906	478,305
750 IASA Grants	160,198	0	0	0
780 Other Federal Revenue Through State	1,715,061	1,164,821	1,564,821	400,000
<b>Subtotal Federal Sources</b>	<b>6,862,997</b>	<b>5,432,042</b>	<b>6,310,347</b>	<b>878,305</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>52,260,574</b>	<b>51,542,714</b>	<b>52,823,097</b>	<b>1,280,383</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
<i>Instruction</i>				
110 000 Undifferentiated Curriculum	0	0	0	0
120 000 Regular Curriculum	165	0	0	0
130 000 Vocational Curriculum	0	0	0	0
140 000 Physical Curriculum	0	0	0	0
150 000 Special Education Curriculum	37,532,823	36,928,767	36,472,688	-456,079
170 000 Other Special Needs	74,817	76,043	78,479	2,436
<b>Subtotal Instruction</b>	<b>37,607,805</b>	<b>37,004,810</b>	<b>36,551,167</b>	<b>-453,643</b>
<i>Support Sources</i>				
210 000 Pupil Services	5,775,902	5,888,843	6,130,305	241,463
220 000 Instructional Staff Services	4,075,897	4,006,785	4,700,379	693,594
230 000 General Administration	350	15,520	15,520	0
250 000 Business Administration	3,841,652	3,393,558	3,491,185	97,627
260 000 Central Services	26,878	31,599	29,730	-1,869
270 000 Insurance & Judgments	241,354	245,961	271,865	25,904
<b>Subtotal Support Sources</b>	<b>13,962,032</b>	<b>13,582,266</b>	<b>14,638,984</b>	<b>1,056,718</b>
<i>Non-Program Transactions</i>				
410 000 Inter-fund Transfers	16,163	0	88,426	88,426
430 000 Instructional Service Payments	674,574	955,639	1,544,520	588,881
490 000 Other Non-Program Transactions	0	0	0	0
<b>Subtotal Non-Program Transactions</b>	<b>690,737</b>	<b>955,639</b>	<b>1,632,946</b>	<b>677,307</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>52,260,574</b>	<b>51,542,714</b>	<b>52,823,097</b>	<b>1,280,383</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>				
900 000 Beginning Fund Balance	1,292,287	1,780,532	2,657,458	876,926
<b>900 000 ENDING FUND BALANCES</b>	<b>1,780,532</b>	<b>2,657,458</b>	<b>2,139,570</b>	<b>-517,888</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>15,918,884</b>	<b>24,456,422</b>	<b>14,453,241</b>	<b>-10,003,181</b>
281 000 Long-Term Capital Debt	8,321,388	9,687,120	13,076,616	3,389,496
282 000 Refinancing	5,225,000	11,998,913	0	-11,998,913
289 000 Other Long-Term General Obligation Debt	1,884,252	1,893,463	1,894,513	1,051
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>15,430,640</b>	<b>23,579,496</b>	<b>14,971,129</b>	<b>-8,608,367</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>105,097,982</b>	<b>131,849,152</b>	<b>120,919,152</b>	<b>-10,930,000</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>				
900 000 Beginning Fund Balance	7,940,105	11,069,891	24,579,346	13,509,456
<b>900 000 Ending Fund Balance</b>	<b>11,069,891</b>	<b>24,579,346</b>	<b>7,117,469</b>	<b>-17,461,877</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>14,774,328</b>	<b>33,774,498</b>	<b>2,481,853</b>	<b>-31,292,646</b>
200 000 Support Services	11,644,542	20,265,043	19,943,729	-321,313
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>11,644,542</b>	<b>20,265,043</b>	<b>19,943,729</b>	<b>-321,313</b>

<b>FOOD SERVICE FUND (FUND 50)</b>				
900 000 Beginning Fund Balance	1,762,049	1,818,562	1,897,839	79,277
<b>900 000 ENDING FUND BALANCE</b>	<b>1,818,562</b>	<b>1,897,839</b>	<b>1,990,876</b>	<b>93,037</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>9,735,996</b>	<b>9,365,611</b>	<b>9,718,923</b>	<b>353,312</b>
200 000 Support Services	9,679,484	9,286,334	9,625,886	339,552
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>9,679,484</b>	<b>9,286,334</b>	<b>9,625,886</b>	<b>339,552</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>				
900 000 Beginning Fund Balance	212,339	843,856	576,283	-267,573
<b>900 000 ENDING FUND BALANCE</b>	<b>843,856</b>	<b>576,283</b>	<b>34,299</b>	<b>-541,984</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,709,627</b>	<b>1,207,122</b>	<b>5,085,000</b>	<b>3,877,878</b>
200 000 Support Services	238,765	331,219	540,035	208,816
300 000 Community Services	839,345	1,143,477	5,086,949	3,943,472
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,078,110</b>	<b>1,474,695</b>	<b>5,626,984</b>	<b>4,152,289</b>

\* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.



# Addenda

## DEPARTMENT OF PUBLIC INSTRUCTION 2018-19 REVENUE LIMIT WORKSHEET

2018-2019 Revenue Limit Worksheet		(from left)	2017-2018
		(from left)	2017-2018
		(with cents)	2017-2018
1.	2017-18 Base Revenue (Funds 10, 38, 41)	0.00	201,201,806
2.	Base Sept Membership Avg (2015+4ss; 2016+4ss; 2017+4ss)/3	0.00	20,009
3.	2017-18 Base Revenue Per Member (Ln 1 / Ln2)	0.00	10,055.57
4.	2018-19 Per Member Change (A+B+C)	0.00	0.00
A.	Allowed Per-Member Change		
B.	Low Rev Incr (Enter DPI Adjustment)		
C.	Low Rev Dist in CCDEB (Enter DPI Adjustment)		
5.	2018-19 Maximum Revenue / Member (Ln 3 + Ln 4)		10,055.57
6.	Current Membership Avg (2016+4ss; 2017+4ss; 2018+4ss)/3		19,590
7.	2018-19 Rev Limit, No Exemptions (Ln 7A + Ln 7B)		201,201,806
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	196,988,616	
B.	Hold Harmless Non-Recurring Exemption	4,213,190	
8.	Total 2018-19 Recurring Exemptions (A+B+C+D+E)		1,174,860
A.	Prior Year Carryover	0	
B.	Transfer of Service	1,174,860	
C.	Transfer of Territory/Other Reorg (if negative, include sign)	0	
D.	Federal Impact Aid Loss (2016-17 to 2017-18)	0	
E.	Recurring Referenda to Exceed (if 2018-19 is first year)	0	
9.	2018-19 Limit with Recurring Exemptions (Ln 7 + Ln 8)		202,376,666
10.	Total 2018-19 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		367,797,241
A.	Non-Recurring Referenda to Exceed 2018-19 Limit	8,500,000	
B.	Declining Enrollment Exemption for 2018-19 (from left)	4,213,284	
C.	Energy Efficiency Net Exemption for 2018-19 (see pg 4 for details)	4,853,061	
D.	Adjustment for Refunded or Rescinded Taxes, 2018-19	507,032	
E.	Prior Year Open Enrollment (uncounted pupils)	82,234	
F.	Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G.	Environmental Remediation Exemption	0	
H.	WPCP and RPOCP Private School Voucher Aid Deduction	18,296,091	
I.	SNSP Private School Voucher Aid Deduction	345,540	
11.	2018-19 Revenue Limit With All Exemptions (Ln 9 + Ln 10)	151,888,174	239,175,907
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)	1,702,380	154,726,793
A.	2018-19 October 15 Aid Certification → <b>Cell is locked.</b>	858,758	
B.	State Aid to High Poverty Districts (not all districts)	577,481	
C.	State Aid for Exempt Computers (Source 691)		
D.	State Aid for Exempt Personal Property (Source 691)		
<b>REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.</b>			
13.	<b>Allowable Limited Revenue:</b> (Line 11 - Line 12)		<b>84,447,114</b>
14.	<b>Total Limited Revenue To Be Used (A+B+C)</b>		<b>84,447,114</b>
<b>Entries Required Below:</b> Enter ammts needed by purpose and fund:			
A.	Gen Operations: Fnd 10 Src 211	72,101,999	(Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fund 38 Src 211	12,345,115	(to Budget Rpt)
C.	Capital Exp. Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15.	<b>Total Revenue from Other Levies (A+B+C+D)</b>		<b>6,837,439</b>
A.	Referendum Apprvd Debt (Fund 39 Debt-Src 211)	1,837,439	(to Budget Rpt)
B.	Community Services (Fund 80 Src 211)	5,000,000	(to Budget Rpt)
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16.	<b>Total Fall, 2018 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)</b>		<b>91,284,553</b>
		Levy Rate =	0.00999854
<i>Line 16 is the total levy to be apportioned in the PI-401.</i>			

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

## DEPARTMENT OF PUBLIC INSTRUCTION 2018-19 REVENUE LIMIT WORKSHEET

DISTRICT:	Racine	4620
Line 1 Amount may Not Exceed Line 11 - (Line 7B-Line 10) of Final 17-18 Revenue Limit		
2017-18 General Aid Certification (17-18 Line 12A, src 621)		146,730,286
2017-18 Computer Aid (17-18 Line 17, Src 691)		838,467
2017-18 HI Pov Aid (17-18 Line 12B, Src 628)		1,702,380
2017-18 Fnd 38 Levy Cert (17-18 Line 18, Levy 10 Src 211)		75,538,118
2017-18 Fnd 38 Levy Cert (17-18 Line 14B, Levy 38 Src 211)		9,032,848
2017-18 Fnd 41 Levy Cert (17-18 Line 14C, Levy 41 Src 211)		0
2017-18 Aid Penalty for Over Levy (17-18 FINAL Rev Limit Wkst)		0
2017-18 Total Levy for All Levied Non-Recurring Exemptions*		32,670,293
<b>*NET 2018-19 Base Revenue Built from 17-18 Data (Line 1)</b>		<b>201,201,806</b>
*For 2017-18 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B) Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expenditures, Environmental Remediation, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)		
<b>September &amp; Summer FTE Membership Averages.</b>		
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.		
<b>Line 2:</b> Base Avg: ((15+4ss)+(16+4ss)+(17+4ss))/3 =		<b>20,009</b>
Summer FTE:	2015	2016
% (40,40,40)	419	370
Sept FTE:	168	133
Special Needs	20,299	19,770
Vouchers FTE	0	14.5
New ICS - Independent	0	0
Charter Schools FTE	20,467	19,918
Total FTE		19,643
<b>Line 6:</b> Curr Avg: ((16+4ss)+(17+4ss)+(18+4ss))/3 =		<b>19,590</b>
Summer FTE:	2016	2017
% (40,40,40)	332	370
Sept FTE:	133	148
Special Needs	19,770	19,495
Vouchers FTE	0	0
New ICS - Independent	0	0
Charter Schools FTE	0	0
Total FTE	19,918	19,210
*Current Average* for use in 18-19 Per-Pupil Aid calc (does not include Special Needs Voucher FTE or New ICS - Independent Charter Schools FTE). Average without SNSP/ICS: 19,585		
<b>Line 10B:</b> Declining Enrollment Exemption =		<b>4,213,284</b>
Average FTE Loss (Line 2 - Line 6, if > 0)	X 1.00	=
<b>X (Line 5, Maximum 2018-2019 Revenue per Memb) =</b>		<b>10,055.57</b>
<b>Non-Recurring Exemption Amount:</b>		<b>4,213,284</b>
Fall 2018 Property Values (actuals have been loaded below)		
2018 TIF-Out Tax Apportionment Equalized Valuation		9,129,791,450
State Aid for Exempt Computers (Source 691) is included on Line 12C. It is no longer found on Line 17 as in previous year's Revenue Limit Worksheets.		
Line 17 has been removed due to the change with State Aid for Exempt Computers.		
Line 18 has been removed due to the change with State Aid for Exempt Computers. the Fund 19 Levy is now Line 14A		
CELL COLOR KEY: Auto-Calc	DPI Data	District-Entered
Worksheet is available at: <a href="http://dpi.wi.gov/ics/limits/worksheets/revenue">http://dpi.wi.gov/ics/limits/worksheets/revenue</a>		
Calculation Revised: 9/29/2018. New ICS - Independent Charter Schools FTE added to Line 2 and Line 6.		



**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION  
OCT 15 CERTIFICATION 18-19 GENERAL AID**

USING 2017-18 AUDITED MEMBERSHIP, 2017-18 PI-1506-AC REPORTS,

2017 TIFOUT VALUE (CERT MAY 2018) & 2016 COMPUTER VALUE (CERT MAY 2017)

Racine 4620

**PART A: 2017-18 AUDITED MEMBERSHIP**

A1 3RD FRI SEPT 17 MEMBERSHIP* (include Youth Challenge)	
A2 2ND FRI JAN 18 MEMBERSHIP* (include Youth Challenge)	
A3 TOTAL (A1 + A2)	
A4 AVERAGE (A3/2) (ROUNDED)	
A5 SUMMER 17 FTE EQUIVALENT* (ROUNDED)	
A6A FOSTER GROUP + PARTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	
A6B PARTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER	
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS NEW IN 2017-18	
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D) (ROUNDED)	

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

**PART B: 2017-18 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC)**

B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	257,354,821.65
B2 PROP TAX + COMPUTER AID	10R 210 + 691	-	76,376,584.90
B3 GENERAL STATE AID	10R 000000 620	-	142,917,969.00
B4 NON-DED IMPACT AID	(DPI AMOUNT)	-	0.00
B5 REORG SETTLEMENT	10R 000000 850	-	0.00
B6 LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7 LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	38,060,267.75

**PART C: 2017-18 NET COST OF GENERAL FUND (PI-1506-AC)**

C1 TOTAL GF EXPENDITURES	10E 000000 000	+	256,353,306.24
C2 DEBT SRVC TRANSFER	10E 411000 838+839	-	117,000.00
C3 REORG SETTLEMENT	10E 491000 950	-	0.00
C4 REFUND PRIOR YEAR REV	10E 492000 972	-	507,031.98
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	255,729,274.26
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	38,060,267.75
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	217,669,006.51

**PART D: 2017-18 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC)**

D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	24,456,421.55
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-	117,000.00
D3 PROPERTY TAXES	38R + 39R 210	-	10,920,678.00
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5 NON-REV RECEIPTS	38R + 39R 800	-	11,998,913.04
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	1,419,830.51
D7 TOTAL EXPENDITURES	38E + 39E 000	+	23,579,495.68
D8 AIDABLE FUND 41 EXP	(DPI AMOUNT)	+	230,856.46
D9 REFINANCING	38E + 39E 282000	-	11,998,913.04
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11 NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	=	10,391,608.59

**PART E: 2017-18 SHARED COST (PI-1506-AC)**

E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	228,060,615.10
E2 COSTS: INDIGENT, TRANS/NON-SPEC ED 3K, PGM AND/OR OTHER		-	0.00
E3 IMPACT AID NON-DEDUCTIBLE		-	0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		=	228,060,615.10

THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE 11 CAN BE FOUND IN THE "BREAKDOWN OF LINE 1" TAB IN THIS EXCEL WORKBOOK.  
COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

GUARANTEES FOR OCT 15 CERTIFICATION:	K-12	UHS	K-3
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,241,233	3,723,699	1,861,849
TERTIARY (G11)	594,939	1,784,817	892,408

**2018-19 OCT 15 CERTIFICATION**

E5 = 228,060,615.10

**PART E: 2017-18 SHARED COST - CONTINUED**

E6 PRIMARY COST CEILING PER MEMBER	19,496.00
E7 PRIMARY CEILING (A7 * E6)	19,458.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)	38,954.00
E9 SECONDARY COST CEILING PER MEMBER	19,477.00
E10 SECONDARY CEILING (A7 * E9)	370.00
E11 SECONDARY SHARED COST (LESSER OF E5 OR E10) - E8)	0.00
E12 TERTIARY SHARED COST (GREATER OF E5 - E8 - E11) OR 0)	1,783.00
SHARED COST PER MEMBER =	21,647.00
VALUE PER MEMBER =	407,688

**PART F: EQUALIZED PROPERTY VALUE**

F1 2017 TIFOUT VALUE (CERT MAY 18) + EXEMPT COMPUTER VALUE (CERT MAY 17)	8,825,213,850
VALUE PER MEMBER =	407,688

**PART G: 2018-19 EQUAL AID BY TIER: USING 2017-18 PI-1506-AC DATA**

G1 PRIMARY GUARANTEED VALUE PER MEMBER	1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)	41,778,710,000
G3 PRIMARY REQUIRED RATE (E8 / G2)	0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)	32,953,496,150
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	17,074,194.96
G6 SECONDARY GUARANTEED VALUE PER MEMB	1,241,233
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	26,866,970,761
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00703262
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	18,043,756,901
G10 SECONDARY EQUALIZATION AID (G8 * G9)	126,893,081.28
G11 TERTIARY GUARANTEED VALUE PER MEMB	594,939
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	12,878,644,533
G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00135550
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	4,053,430,683
G15 TERTIARY EQUALIZATION AID (G13 * G14)	5,494,425.29

**PART H: 2018-19 OCT 15 CERTIFICATION EQUALIZATION AID**

H1 2018-19 EQUALIZATION AID OCT 15 CERT ELIGIBILITY (G6+G10+G15) NOT < 0	149,461,701.63
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)	0.00
H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Line H1 * -0.0153353554)	-2,294,768.00
H4 2017-18 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID	14,063.00
H5 PRIOR YEAR (2017-18) DATA ERROR ADJ/OOR FEE PENALTY	0.00
H6 2018-19 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H3+H4+H5)	147,180,997

**\*\*\* PART I: 2018-19 OCT 15 CERT - SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY \*\*\***

I1 2018-19 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 OCT 15 CERT ELIGIBILITY	4,476,105.20
I2A PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAP TER 220 AID (MPS only)	0.00
I2B MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (Line I1 * -0.0153353554)	-68,724.00
I2C 2017-18 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID	0.00
I3 2018-19 SPEC ADJ AID and/or CHAP 220-OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)	4,407,381.00
I4 2017-18 OCT-TO-FINAL ADJUSTMENT, CHOICE/CHARTER DEDUCTION	-204.00
I5 2018-19 OCT 15 CERTIFICATION OF GENERAL AID (I6+I3+I4)	151,588,174

# Addenda

## 2018-19 Large Vendor Budget Detail

Adoption of 2018-19 Original Budget affirms the continuation of services and contractual obligations. As part of the budget funds are allocated for the utilization and payment of invoices from these vendors.

Pay Vendor Name	Vendor Location	Amount
United Health Care (Health & Dental Benefits)		\$35,000,000
Durham School Services	Racine	\$7,750,000
Aramark (Food Service)		\$6,750,000
Express Scripts (Pharmaceutical Benefits)		\$5,800,000
Riley Construction Company	Kenosha	\$5,311,082
WE Energies	Milwaukee	\$3,550,000
Absolute Construction Ent Inc		\$2,001,548
Church Mutual Insurance	Milwaukee	\$2,000,000
Symetra (Health Care Stop Loss Ins.)		\$1,400,000
Anthem BCBS WI Group	Atlanta	\$1,175,000
Core BTS Inc	Chicago	\$374,363
City Of Racine	Racine	\$790,000
Paragon Development Systems, Inc	Chicago	\$769,429
Healthstat, Inc.	Charlotte	\$750,000
EBS Healthcare	West Chester	\$662,000
Racine County Human Serv Dept	Racine	\$660,470
Gordon Flesch Company Inc	Madison	\$618,000
MIC Wright Specialty Ins	Atlanta	\$531,290
Kranz Inc	Racine	\$501,952
Gateway Technical College	Kenosha	\$500,000
Anthem Life	Atlanta	\$365,000
Minnesota Life (Life Insurance)		\$467,491
Bukacek Construction	Racine	\$495,409
Tierney Brothers Inc	St. Paul	\$443,649
Infor US Inc	Alpharetta	\$347,838
TCI	Rancho Cordova, CA	\$333,607
Tierney Brothers Inc		\$301,000
Children's Service Society WI	Milwaukee	\$272,090
Von Briesen & Roper S C	Milwaukee	\$250,000
Acelero Learning Wisconsin	Racine	\$239,145
Complex Security Solutions Inc	Muskego	\$209,408
Cumberland Therapy Services		\$201,000
Learning A - Z	Tucson	\$198,074
Houghton Mifflin Co	Boston	\$347,580
School Specialty Inc	Appleton	\$175,000

The Richardson School	Dousman	\$192,022
Racine Water & Wastewater Util	Racine	\$190,112
Follett Library Resources	Woodridge	\$188,000
Follett School Solutions, Inc		\$183,358
Total Administrative Services	Milwaukee	\$178,650
Glencoe/Mcgraw-Hill Education	Columbus	\$175,802
Waste Management	Menomonee Falls	\$175,000
OdysseyWare	Chandler	\$172,500
Scholastic Education Publ	St Charles	\$170,391
NCS Pearson		\$152,834
Henricksen	Brookfield	\$212,686
Sekao Inc.	Racine	\$142,828
Infinite Campus, Inc.	Minneapolis	\$139,208
Northwest Evaluation Assoc	Portland	\$138,500
Office Depot, Inc.	Racine	\$134,660
Staples Business Advantage	Aurora	\$133,688
Project Lead The Way	Indianapolis	\$102,966
Madison Life Ins (Disability Ins.)		\$120,500
Contract Paper Group		\$117,237
Hays Companies	Minneapolis	\$100,000
Wilson Language Training		\$111,103
Arthur J Gallagher RMS Inc	Chicago	\$110,719
Racine Cooperative Preschool	Racine	\$108,326
Emmons Business Interiors LLC	Germantown	\$106,649
Complex Security Solutions	Muskego	\$115,013
Frontline Technologies Group		\$103,232
Global Learning		\$114,895
Professional Services Group		\$128,188
CESA #6		\$139,111