

Adopted Budget



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

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.

Raising Racine 2022	4
Pillars of Excellence & Budget	5
Budget Initiatives by Pillar	6
Budget Process	7
District Funds	8
Building the Budget - Assumptions	9
Revenues & Expenditures—Effect on Fund Balance	10
Revenue: Where It Comes From	11
Revenue Property Tax Information	12
Combined Budget	13
Expenditures: Where It Goes	14
Staffing	15
Enrollment	16
General Fund	17
General Fund: Detailed Revenues & Expenses	18-22
Special Projects Funds	24
Special Education Fund	25
Special Education Fund: Detailed Revenues & Expenses	26-27
Debt Service	28
Capital Projects Funds	29
Food Service Fund	30
Community Service Fund	31
OPEB Trust	32
Energy & Efficiency Report	33
Addenda	34-41
- DPI Budget Adoption Table	34
- Revenue Limit	38
- State Aid Certification	39
- Large Vendor Budget Detail	40

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.

North Star Mission and Vision: All students will graduate career and/or college ready

District Priorities 2017-2022

 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
- 2. Accelerate higher levels of student performance
- 3. Close achievement gaps
- 4. 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 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 eEementary 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

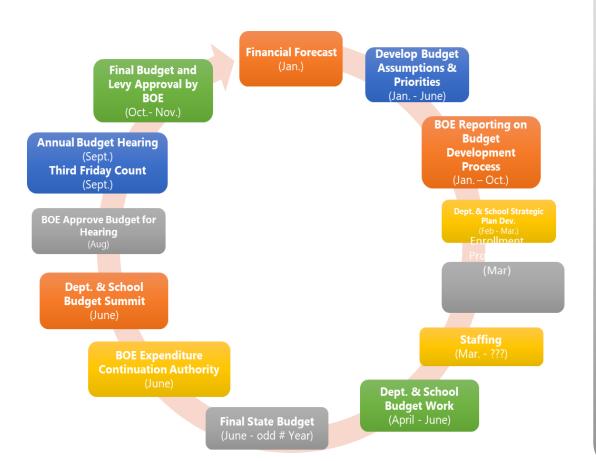
Budget Process

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.



Budget TIMELINE



FALL: Financial budget forecasts and student enrollment projections completed



WINTER: School staffing completed with principals & department budgets submitted



ONGOING: Updates provided to BOE



SPRING: Monitor state budget impact & approve spending authorization



SUMMER: Monitor student enrollment impact on staff. Fiscal year begins



FALL: Hold public hearing and finalize budget for School Board approval

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

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

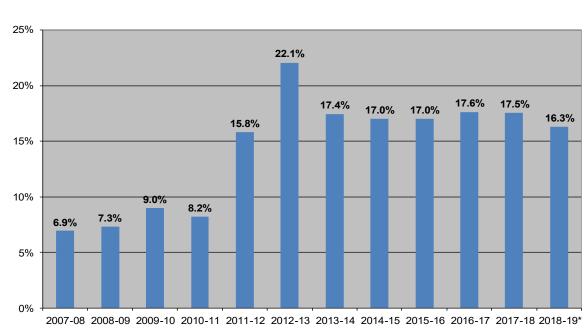
2018-19.

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.

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
Totals	\$346,701,421	\$367,834,133	(\$21,132,713)	\$54,223,007
Change in operating*	fund balance		(\$3,152,949)	

^{*} 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

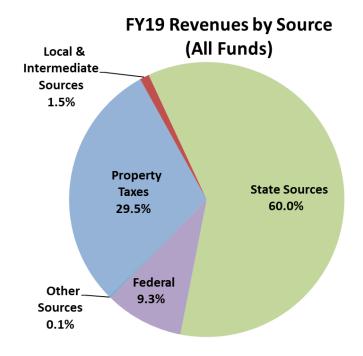
Property taxes: Revenue from taxable property located within the bounds of the school District.

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.



ALL GOVERNMENTAL FUNDS

Combined Statement of Revenues, Expenditures and Changes in Fund Balance

ANNUAL BUDGET

	2016-17	2017-18	2018-19	CHANG	SE
	ACTUAL	ACTUAL	BUDGET	Amount	Percent
Revenues by Source					
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%
Total revenues	291,448,596	296,965,731	309,772,218	12,806,487	4.3%

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.

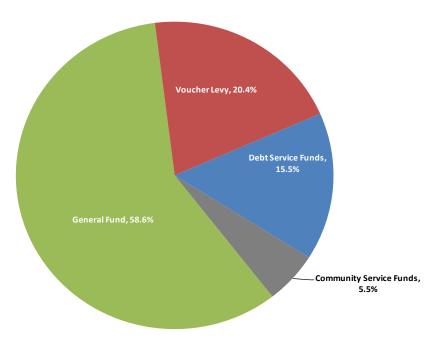
The reduction in Other sources of revenue reflects a prior year inventory accounting entry of over \$1 million.

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

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



Historical Tax Levy Comparison \$12 10.63 10.02 10.01 10.00 9.96 \$10 9.59 \$8 \$6 \$4 \$2 \$0 2013-14 2014-15 2015-16 2016-17 2017-18 2018-19 (est) ■ Base Tax Levy ■ Debt Service Funds ■ Community Service Levy ■ State 220 Aid Cut ■ Voucher Levy

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	CHANG		
	ACTUAL	ACTUAL	BUDGET	Amount	Percent	NOTES
Expenditures by Function						
Regular instruction	90,733,063	89,820,837	92,067,618	\$2,246,781	2.5%	
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)		
Other instruction	6,416,319	6,485,580	6,681,962	\$196,382	3.0%	
Total instruction	140,674,144	139,956,796	142,103,602	2,146,806	1.5%	
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
Total support services	146,151,496	163,875,125	157,862,771	(6,012,353)	-3.7%	
Non-program transactions	20,194,262	26,497,072	31,590,957	\$5,093,885	19.2%	10
Gross total expenditures	340,507,436	364,146,328	367,834,133	(8,311,108)	-2.3%	
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
Total net expenditures	301,794,902	318,330,080	331,557,330	1,228,337	0.4%	
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%	
Fund Balance End of Year	\$60,197,561	\$75,355,722	\$54,223,010	(\$21,132,713)	-28.0%	13

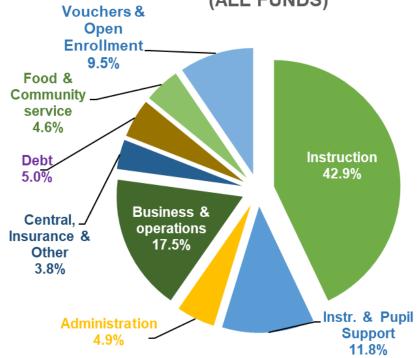
All Funds Expenditures - Notes

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

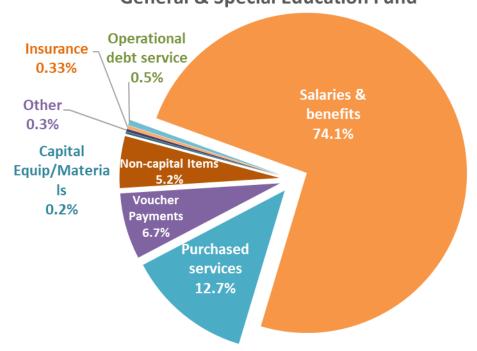
- Increase includes teacher compensation increase, classroom furniture & equipment and student technology.
- 2. This reduction is due to a \$600,000 increase in the use of contracted special education instructional staff. Those expenses are recorded in non-programs transaction.
- 3. The lower amount 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 OBJECT General & Special Education Fund



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

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 includes 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.

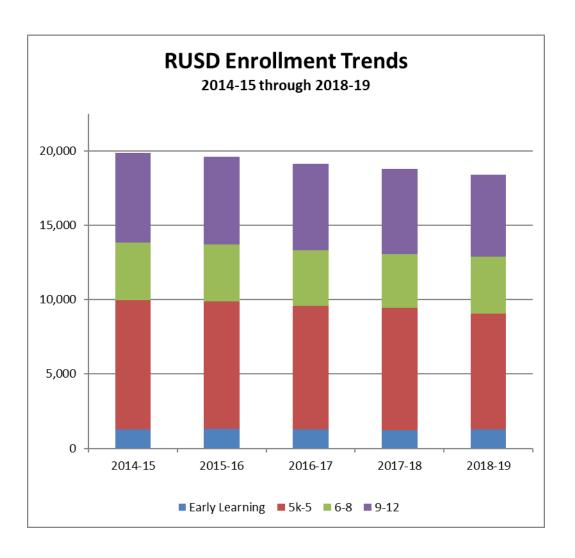
Comparison of Staff by Employee Group Fiscal Year 2015-16 through 2018-19

	2015-16	2016-17	2017-18	Proposed 2018-19	FY18-19 Change
Certified Administrators					
- 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
TOTAL	93.00	100.00	102.90	103.50	0.60
Teaching Staff					
- 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
TOTAL	1,702.17	1,717.92	1,700.87	1,702.42	1.55
Educational Assistants					
- 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
TOTAL	368.93	390.33	396.08	399.31	3.23
Secretaries & Clerical					
- 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
TOTAL	141.43	130.63	126.18	124.60	-1.58
Buildings and Grounds					
- 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
TOTAL	188.74	191.77	186.40	184.73	-1.67
Professional Support					
- 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
TOTAL _	76.40	80.90	89.40	93.25	3.85
GRAND TOTAL	2,570.67	2,611.55	2,601.83	2,607.81	5.98

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%

3.6%

3yr & 4yr

Three & four-yearold 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

	0045.40	0046 47	0047.40	0040.40	DEDOENT
	2015-16 ACTUAL	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	PERCENT
Revenues by source	ACIONE	ACTORE	ACTORE	202021	
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%
Total Revenues	244,930,924	251,696,868	257,353,161	260,991,542	1.41%
Expenditures by functional area					
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%
Total support services	196,112,513	196,345,696	197,022,366	197,024,977	0.00%
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%
Total expenditures and other financing	244,110,350	249,323,230	256,353,306	263,243,679	2.69%
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%
Fund balance end of year	\$41,525,122	43,898,759	44,898,614	42,646,477	-5.02%

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			Change over	r FY18
	2017-18	2018-19		
REVENUES	Audited Actual	Budget	Amount	Percent
Local Sources	75 530 110 00	72,101,999.00	-3,436,119.00	A E0/
1211 - Current Property Tax Levy	75,538,118.00 0.00	95,000.00		-4.5% -
2240 - Payments for Services by Distr			95,000.00	
2262 - Supply Resale 2263 - Vocational Education Projects	43,181.95 51.00	3,500.00 0.00	-39,681.95 -51.00	-91.9% -100.0%
2264 - Non-Capital Surplus Property	265,449.64	184,631.00	-80,818.64	-30.4%
2271 - School Co-Curricular Admission		144,000.00	-9,929.93	
	153,929.93 34,344.83	18,645.00	-15,699.83	
2279 - Other School Activity Income	·	,		
2280 - Earnings - Investments	231,467.76	-	18,532.24	
2291 - Gifts	121,855.00		-49,860.00	
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%
Total Local Sources	77,380,431.20	73,709,621.00	-3,670,810.20	-4.7%
Intermediate Sources				
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%
Total Intermediate Sources	184,901.65	225,000.00	40,098.35	21.7%
State Sources				
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		-1,107,316.00	
6618 - Bilingual State Aid	499,917.71	450,000.00	-49,917.71	-10.0%
6621 - State Equalization Aid	141,215,589.00		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		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		-124,166.93	-8.0%
6691 - State Tax Exempt Computer Aid	838,466.90		577,481.10	68.9%
6695 - State Per Pupil Aid	9,001,800.00		3,810,060.00	42.3%
6699 - Other State Revenue	12,128.80		1,635,933.20	
Total State Sources		173,119,205.00	10,980,367.33	6.8%
	102,100,001101	,,	,,	0.070
Federal Sources 7713 - Federal Vocational Ed Aid	232.262.20	264 064 00	32 704 00	1/1/10/
	232,262.20	264,964.00	32,701.80 102,279.86	14.1%
7730 - Federal Special Projects	2,603,408.14	2,705,688.00	,	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		-294,344.13	-16.2%
7799 - Other Federal Revenue	411,972.60	124,905.00	-287,067.60	-69.7%
Total Federal Sources	13,246,214.92	13,162,869.00	-83,345.92	-0.6%

Detailed Revenues

Other Sources				
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%
Total Other Sources	1,364,408.97	219,958.00	-1,144,450.97	-83.9%
Other Financing Sources				
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%
Total Other Financing Sources	3,038,366.17	554,889.00	-2,483,477.17	-81.7%
Total Revenues and Other Financing Sources		260,991,542.00	3,638,381.42	1.4%

General Fund Detailed Expenses

	CENERAL FUND 40				
	GENERAL FUND 10			Change o	ver FY18
		2017-18			
	EXPENDITURES	Audite d	2018-19		
		Actual	Budget	Amount	Percent
	Undifferentiated Curriculum				
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	Subtotal	35,276,901	36,282,290	1,005,389	2.8%
	Differentiated Curriculum				
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	Subtotal	54,421,310	55,403,585	982,275	1.8%
	Vocational Curriculum				
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	Subtotal	5,113,879	5,468,336	354,457	6.9%
443000	Health and Physical Curriculum	2 224 222			4.50/
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	Subtotal	5,215,482	5,304,418	88,936	1.7%
	Casumiaulan Astisitisa				
160000	Cocurricular Activities	027 404	047 544	10 127	4.20/
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	- 201
16XXXX	09XX - Other	63,119	64,916	1,797	2.8%
16XXXX	Subtotal	1,225,309	1,318,120	92,811	7.6%

Detailed Expenses

		2017-18			
	EXPENDITURES	Audited	2018-19		
		Actual	Budget	Amount	Percent
		Notau	Daugot	Amount	1 Groom
	Other Special Needs				
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	Subtotal	675,154	649,473	-25,681	-3.8%
		2.2,.2.	- · · · · ·	,	
	Total Instructional	101,928,035	104,933,254	3,005,219	2.9%
	Pupil Services				
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	Subtotal	12,044,813	12,234,904	190,091	1.6%
	Libraries & Instructional Support				
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	Subtotal	16,940,121	15,758,936	-1,181,185	-7.0%
	General Administration				
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	Subtotal	3,222,367	3,307,446	85,079	2.6%
	Duil din a Administration				
247777	Building Administration	0.077.000	0.044.050	26.004	0.40/
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 57.967	-5.2%
24XXXX	Subtotal	13,000,477	13,058,344	57,867	0.4%

General Fund Detailed Expenses

		2017-18	004040		
	EXPENDITURES	Audited	2018-19		
	B : 5 336 10 6	Actual	Budget	Amount	Percent
25,000	Business, Facilities and Operations	44 440 000	44 004 004	404 070	4.00/
25XXXX	01XX - Salaries	11,443,292	11,904,964		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		-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		23.0%
25XXXX	09XX - Other	84,585	46,361	,	-45.2%
25XXXX	Subtotal	37,217,793	34,496,774	-2,721,019	-7.3%
	Central Services				
26XXXX	01XX - Salaries	3,671,866	2,491,860	-1,180,006	-32.1%
26XXXX	02XX - Benefits	2,079,613	1,687,598		-18.9%
26XXXX	03XX - Purchased Services	958,812	1,087,598	,	34.1%
26XXXX	04XX - Non-Capital Expense	3,834,990	1,387,614		-63.8%
26XXXX	05XX - Capital Expenditures	130,730	12,290		-90.6%
26XXXX	09XX - Other	186,004	179,774	,	
26XXXX	Subtotal	10,862,015	7,044,792	-3,817,223	-35.1%
20////	Subtotal	10,002,013	7,044,732	-5,617,225	-33.170
	Insurance & Judgements				
27XXXX	07XX - Insurance	742,579	648,919	-93,660	-12.6%
27XXXX	Subtotal	742,579	648,919	-93,660	-12.6%
	0 112 10 111	,	0.0,0.0	55,555	12.070
	Debt Services				
28XXXX	06XX - Debt Service	645,230	1,492,227	846,997	131.3%
28XXXX	Subtotal	645,230	1,492,227	846,997	131.3%
	Other Support Services				
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	Subtotal	418,936	4,556,413	4,137,477	987.6%
	Total Support Services	95,094,331	92,598,755	-2 ,495,576	-2.6%
4430007	Non-program Transactions	22 224 472	06 474 044	2 272 225	7.00/
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		1,008,016	13,000	-995,016	-98.7%
4XXXXX	Subtotal	59,330,940	66,218,702	6,887,762	11.6%
	Total Canaral Fund Funanditum	256 252 200	262 242 670	6 000 272	2.70/
	Total General Fund Expenditures	250,353,306	263,243,679	6,890,373	2.7%

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.

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
Revenues by source				
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	
Total revenues	1,215,214	1,604,960	1,147,765	-28.49%
Expenditures by functional area				
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%
Total expenditures	1,077,333	1,628,883	1,585,566	-2.66 %
Difference of revenues over				
expenditures	137,882	(23,923)	(437,801)	
experiantifies	107,002	(20,020)	(407,001)	
Fund balance beginning of year	477,706	615,587	591,665	-3.89%
Fund balance end of year	\$615,587	\$591,665	\$153,864	-73.99%

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

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 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

201	2016-17	2017-18	2018-19	PERCENT
ACTUAL	ACTUAL	ACTUAL	BUDGET	CHANGE
Revenues by source				
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%
Total Revenues	52,260,574	51,542,715	52,823,097	2.48%
Expenditures by functional area				
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%
Total support services	51,569,837	50,587,076	51,190,151	1.19%
Non-program transactions	674,574	955,639	1,544,520	61.62%
Transfers to other funds	16,163	0	88,426	
Total expenditures	52,260,574	51,542,715	52,823,097	2.48%
Difference of revenues over				
expenditures	0	0	0	
Fund balance beginning of year	0	0	0	
Fund balance end of year	0	0	0	

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.

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.

Special Education Fund Detailed Revenues & Expenses

SPECIAL EDUCATION FUND 27			Change over	r FY18
	2017-18	2018-19		
REVENUES	Audited Actual	Budget	Amount	Percent
Local Sources				
2263 - Voc Educ Proj Resale Revenue	6,043	0	-6,043	0.0%
Total Local Sources	6,043	0	-6,043	0.0%
Intermediate Sources				
3316 - Transit of State Aid (OE related)	26,310	0	-26,310	-100.0%
Total Intermediate Sources	26,310	0	-26,310	100.0%
Federal Aids Transited through CESAs				
5517 - Special Ed Through CESA	500	0	-500	100.0%
Total Intermediate Sources	500	0	-500	100.0%
State Sources				
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%
Total State Sources	12,393,341	12,547,244	153,903	1.2%
Federal Sources				
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%
Total Federal Sources	5,432,042	6,310,347	878,305	16.2%
Other Financing Sources				
9110 - Transfer From General Fund	33,684,479	33,965,506	281,027	0.8%
Total Other Financing Sources	33,684,479	33,965,506	281,027	0.8%
Total Revenues and Other Financing Sources	51,542,714	52,823,097	1,280,383	2.5%

	SPECIAL EDUCATION FUND 27			Change o	ver FY18
	EXPENDITURES	2017-18 Audite d	2018-19		
		Actual	Budget	Amount	Percent
	Special Education Curriculum				
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%
15XXXX	Subtotal	36,928,767	36,472,688	-456,079	-1.2%
	Other Special Needs				
17XXXX	01XX - Salaries	57,823	59,756	1,933	3.3%
17XXXX	02XX - Benefits	18,219	18,723	504	2.8%
17XXXX	Subtotal	76,043	78,479	2,436	100.0%
	Total Instructional	37,004,810	36,551,167	-453,643	-1.2%

Special Education Fund Detailed Revenues & Expenses

	EXPENDI TURES	2017-18 Audite d Actual	2018-19 Budget	Amount	Percent
	Pupil Services				
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	Subtotal	5,888,843	6,130,305	241,463	4.1%
	nstructional Staff Services				
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	Subtotal	4,006,785	4,700,379	693,594	17.3%
	General Administration				
23XXXX	03XX - Purchased Services	15,520	15,520	0	0.0%
23XXXX	Subtotal	15,520	15,520	0	0.0%
E	Business Admin, Fac, Trans & Ops				
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	Subtotal	3,393,558	3,491,185	97,627	2.9%
(Central Services				
26XXXX	03XX - Purchased Services	31,599	29,730	-1,869	-5.9%
26XXXX	Subtotal	31,599	29,730	-1,869	-5.9%
I	nsurance				
270000	07XX - Insurance	245,961	271,865	25,904	10.5%
270000	Subtotal	245,961	271,865	25,904	10.5%
	Total Support Services	13,582,266	14,638,984	1,056,718	7.8%
1	Non-Program Transactions				
41XXXX	08XX - Interfund Transfers	0	88,426	88,426	-
43XXXX	03XX - Contractred Services	955,639	1,544,520	588,881	61.6%
4XXXXX	Subtotal	955,639	1,632,946	677,307	70.9%

Debt Service Funds

which is exempt from state revenue limits.

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

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.

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

Referendum funds are budgeted to pay for \$5.4 million of debt costs related to school construction and improvements.

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
Revenues by source				
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%
Total revenues	15,918,884	24,456,422	14,453,241	-40.90%
Expenditures for debt payments				
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%
Total expenditures	15,430,640	23,579,497	14,971,129	-36.51%
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%
Fund balance end of year	\$1,780,532	\$2,657,457	\$2,139,569	-19.49%

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

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
Revenues by source				
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%
Difference of revenues over Expenditures	3,129,785	13,509,456	(17,461,877)	-229.26%
Fund balance beginning of year	7,940,105	11,069,890	24,579,345	122.04%
Fund balance end of year	\$11,069,890	\$24,579,345	\$7,117,469	-71.04 %

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.

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.

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
Revenues by source				
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%
Total Revenues	9,735,996	9,365,611	9,718,923	3.77%
Expenditures for food service				
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%
Total food service expenditures	9,679,484	9,286,334	9,625,886	3.66%
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%
Fund balance end of year	\$1,818,562	\$1,897,839	\$1,990,876	4.90%

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.

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

- 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

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 ORIGINAL BUDGET

	2016-17 ACTUAL	2017-18 ACTUAL	2018-19 BUDGET	PERCENT CHANGE
Revenues by source	AC IUAL	AC IUAL	DUDGET	CHANGE
Property taxes	\$1,600,000	\$1,100,000	\$5,000,000	354.55%
Local sources	109,627	107,122	85,000	-20.65%
Total Revenues	1,709,627	1,207,122	5,085,000	321.25%
Expenditures				
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%
Total expenditures	1,078,109	1,474,695	5,626,984	281.57%
Difference of revenues over				
expenditures	631,518	(267,573)	(541,984)	
Fund balance beginning of year	212,339	843,857	576,284	-31.71%
Fund balance end of year	\$843,857	\$576,284	\$34,300	-94.05%

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.

OPEB Trust Fund

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.

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.

Employee Benefit Trust Fund Statement in Change in Net Assets ORIGINAL BUDGET

	2015-16	2016-17	2017-18	2018-19	PERCENT
	ACTUAL	ACTUAL	ACTUAL	BUDGET	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%
Difference of revenues over Expenditures	373,566	279,801	350,841	349,554	-0.37%
Fund balance beginning of year	8,241,414	8,614,980	8,894,781	9,245,622	3.94%
Fund balance end of year	\$8,614,980	\$8,894,781	\$9,245,622	\$9,595,176	3.78%

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, Making Mitchell MS. Starburk

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

	Performance Year	Current perfor- mance year	Annual guarantee	Verified annual savings	Total annual verified savings
PHASE I	Dec- Nov	3	\$157,361	\$172,950	\$740,727
PHASE II	Oct- Sept	3	\$38,476	\$40,383	\$122,906
PHASE III	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

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

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

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

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

CENERAL FUND (FUND 40)	2016-17 A udited	2017-18 Audited	2018-19	
GENERAL FUND (FUND 10)	Actual	Actual	Proposed	Difference
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	/ /	20,000,000	292
Ending Fund Balance, Unassigned (Acct. 939 000)	19,159,761	21,592,911	19,296,477	-2,296,433
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	43,898,760	44,898,614	42,646,477	-2,252,137
REVENUES & OTHER FINANCING SOURCES				
100 Transfers-in	29,688	15,856	102,489	86,633
Local Sources				
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	., ,	911,846	-202,042
Subtotal Local Sources	75,162,633	77,380,431	73,709,621	-3,670,810
Other School Districts Within Wisconsin				
310 Transit of Aids	0	0	0	0
340 Payments for Services	177,829		225,000	40,098
Subtotal Other School Districts within Wisconsin	177,829	184,902	225,000	40,098
State Sources				
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
Subtotal State Sources	158,592,655	162,138,838	173,119,205	10,980,367

Federal Sources 710 Federal Aid - Categorical	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
Subtotal Federal Sources	14,960,559	13,246,215	13,162,869	-83,346
Other Financing Sources 850 Reorganization Settlement	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	
Subtotal Other Financing Sources	2,400,361	3,022,510	452,400	-2,570,110
Other Revenues				
960 Adjustments	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
Subtotal Other Revenues	373,144	1,364,409	219,958	-1,144,451
TOTAL REVENUES & OTHER FINANCING SOURCES	251,696,868	257,353,161	260,991,542	3,638,381
EXPENDITURES & OTHER FINANCING USES				
Instruction 110 000 Undifferentiated Curriculum	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
Subtotal Instruction	102,499,123	101,928,035	104,426,222	2,498,187
Support Sources 210 000 Pupil Services	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
Subtotal Support Sources	93,846,573	95,094,331	92,598,755	-2,495,576
Non-Program Transactions				
410 000 Inter-fund Transfers	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
Subtotal Non-Program Transactions	52,977,534	59,330,940	66,218,702	6,887,762
TOTAL EXPENDITURES & OTHER FINANCING USES	249,323,230	256,353,306	263,243,679	6,890,373

OBSOLAL EDUCATION SUND (SUND 97)	2016-17 A udited	2017-18 Audited	2010-19 Proposed	
SPECIAL EDUCATION FUND (FUND 27)	Actual	Actual	Budget	Difference
900 000 Beginning Fund Balance	0	0	0	C
900 000 Ending Fund Balance	0	0	0	C
REVENUES & OTHER FINANCING SOURCES				0
100 Transfers-in	32,990,847	33,684,479	33,965,506	281,027
260 Non-Capital Sales	0	6,043	0	-6,043
Subtotal Local Sources	0		0	-
Other School Districts Within Wisconsin		5,616		0,010
310 Transit of Aids	19,066	26,310	0	-26,310
Subtotal Other School Districts within Wisconsin	19,066		0	-26,310
Intermediate Sources	13,000	20,010	•	-20,010
510 Transit of Aids	1,391	500	0	-500
Subtotal Intermediate Sources	1,391	500	0	
State Sources	1,391	500	U	-500
	11 001 011	44 024 225	44 035 044	101 010
610 State Aid Categorical	11,881,611	11,834,225		
620 State Aid General 630 DPI Special Project Grants	365,088	391,497 0	391,400 52,000	
	136,868	101,619	102,000	
640 Payments for Services 690 Other Revenue	2,706		66,000	
	1	,	12,547,244	
Subtotal State Sources	12,386,273	12,393,341	12,547,244	153,903
Federal Sources	50.040	40.000	40.000	
710 Federal Aid - Categorical	59,816		48,620	
730 DPI Special Project Grants	4,927,922		4,696,906	478,305
750 IASA Grants	160,198		1 564 831	400,000
780 Other Federal Revenue Through State	1,715,061		1,564,821	400,000
Subtotal Federal Sources	6,862,997		6,310,347	878,305
TOTAL REVENUES & OTHER FINANCING SOURCES	52,260,574	51,542,714	52,823,097	1,280,383
EXPENDITURES & OTHER FINANCING USES				
Instruction				
110 000 Undifferentiated Curriculum	0	0	0	0
120 000 Regular Curriculum 130 000 Vocational Curriculum	165 0	0	0	0
	0	0	0	0
140 000 Physical Curriculum		_	36,472,688	
150 000 Special Education Curriculum 170 000 Other Special Needs	37,532,823 74,817		78,479	
<u> </u>	37,607,805			
Subtotal Instruction	37,007,003	37,004,010	30,331,107	-455,045
Support Sources	E 775 000	E 000 040	6 420 205	244 400
210 000 Pupil Services 220 000 Instructional Staff Services	5,775,902			
230 000 General Administration	4,075,897 350		4,700,379	
			15,520	
250 000 Business Administration 260 000 Central Services	3,841,652 26,878		3,491,185	
270 000 Insurance & Judgments	241,354		29,730 271,865	
	13,962,032			
Subtotal Support Sources	13,902,032	13,302,200	14,030,984	1,050,718
Non-Program Transactions	40.400	_	00.400	00.400
410 000 Inter-fund Transfers	16,163		88,426	
430 000 Instructional Service Payments	674,574		1,544,520	
490 000 Other Non-Program Transactions	600.707	_	0	_
Subtotal Non-Program Transactions	690,737		1,632,946	
TOTAL EXPENDITURES & OTHER FINANCING USES	52,260,574	51,542,714	52,823,097	1,280,383

900 000 Beginning Fund Balance	DEBT SERVICE FUND (FUNDS 38, 39)				
900 000 ENDING FUND BALANCES 1,780,532 2,657,458 2,139,570 -517,888 TOTAL REVENUES & OTHER FINANCING SOURCES 15,918,884 24,456,422 14,453,241 -10,003,181 281 000 Long-Term Capital Debt 8,321,388 9,687,120 11,988,913 0 -11,998,913 289 000 Other Long-Term General Obligation Debt 1,884,252 1,893,463 1,894,513 1,051 TOTAL EXPENDITURES & OTHER FINANCING USES 15,430,640 23,579,496 14,971,129 8,608,367 842 000 INDEBTEDNESS, END OF YEAR 105,097,982 131,849,152 120,919,152 -10,930,000 Explored Balance 7,940,105 11,069,891 24,579,346 7,117,469 -17,461,877 TOTAL REVENUES & OTHER FINANCING SOURCES 11,644,542 20,265,043 19,943,729 -321,313 TOTAL EXPENDITURES & OTHER FINANCING USES 11,644,542 20,265,043 19,943,729 -321,313 TOTAL EXPENDITURES & OTHER FINANCING USES 11,644,542 20,265,043 19,943,729 -321,313 TOTAL EXPENDITURES & OTHER FINANCING USES 11,644,542 20,265,043 19,943,729 -321,313 TOTAL EXPENDITURES & OTHER FINANCING USES 11,644,542 20,265,043 19,943,729 -321,313 TOTAL EXPENDITURES & OTHER FINANCING USES 11,644,542 20,265,043 19,943,729 -321,313 TOTAL EXPENDITURES & OTHER FINANCING USES 11,644,542 20,265,043 19,943,729 -321,313 TOTAL EXPENDITURES & OTHER FINANCING USES 11,644,542 20,265,043 19,943,729 -321,313 TOTAL EXPENDITURES & OTHER FINANCING USES 11,644,542 20,265,043 19,943,729 -321,313 TOTAL EXPENDITURES & OTHER FINANCING USES 11,644,542 20,265,043 19,943,729 -321,313 TOTAL EXPENDITURES & OTHER FINANCING USES 9,735,996 9,365,611 9,718,923 353,312 200 000 ENDING FUND BALANCE 9,735,986 9,365,611 9,718,923 353,312 200 000 ENDING FUND BALANCE 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING SOURCES 9,735,996 9,365,611 9,718,923 353,312 9,625,886 339,552 30,000 000 DEDING BUND	• • • • • • • • • • • • • • • • • • • •	1,292,287	1,780,532	2,657,458	876,926
281 000 Long-Term Capital Debt 282 000 Refinancing 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 1,893,453 1,894,513 1,051 1,05	900 000 ENDING FUND BALANCES	1,780,532	2,657,458	2,139,570	-517,888
282 000 Reinancing	TOTAL REVENUES & OTHER FINANCING SOURCES	15,918,884	24,456,422	14,453,241	-10,003,181
282 000 Refinancing 289 000 Other Long-Term General Obligation Debt 1,884,252 1,893,463 1,894,513 1,051 TOTAL EXPENDITURES & OTHER FINANCING USES 842 000 INDEBTEDNESS, END OF YEAR 105,097,982 131,849,152 120,919,152 -10,930,000 CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49) 900 000 Beginning Fund Balance 110,098,911 24,579,346 7,117,469 -17,461,877 TOTAL REVENUES & OTHER FINANCING USES 11,644,542 20,265,043 19,943,729 -321,313 TOTAL EXPENDITURES & OTHER FINANCING USES 11,644,542 20,265,043 19,943,729 -321,313 FOOD SERVICE FUND (FUND 50) 900 000 Beginning Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 Ending Fund Balance 1,762,049 1,818,862 1,897,839 1,990,876 93	281 000 Long-Term Capital Debt	8,321,388	9,687,120	13,076,616	3,389,496
TOTAL EXPENDITURES & OTHER FINANCING USES 15,430,640 23,579,496 14,971,129 -8,608,367 842 000 INDEBTEDNESS, END OF YEAR 105,097,982 131,849,152 120,919,152 -10,930,000 CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49) 900 000 Beginning Fund Balance 7,940,105 11,069,891 24,579,346 13,509,456 900 000 Ending Fund Balance 11,069,891 24,579,346 7,117,469 -17,461,877 17,461	282 000 Refinancing	5,225,000	11,998,913	0	-11,998,913
### CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49) ### CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49) ### CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49) ### PROJECTS FUND (FUND SOURCES	289 000 Other Long-Term General Obligation Debt	1,884,252	1,893,463	1,894,513	1,051
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49) 900 000 Beginning Fund Balance 7,940,105 11,069,891 24,579,346 7,117,469 -17,461,877 TOTAL REVENUES & OTHER FINANCING SOURCES 14,774,328 33,774,498 2,481,853 -31,292,646 200 000 Support Services 11,644,542 20,265,043 19,943,729 -321,313 TOTAL EXPENDITURES & OTHER FINANCING USES 11,644,542 20,265,043 19,943,729 -321,313 FOOD SERVICE FUND (FUND 50) 900 000 Beginning Fund Balance 1,762,049 1,818,562 1,897,839 1,990,876 93,037 TOTAL REVENUES & OTHER FINANCING SOURCES 9,735,996 9,365,611 9,718,923 353,312 200 000 Support Services 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 COMMUNITY SERVICE FUND (FUND 80) 900 000 Beginning Fund Balance 212,339 9,625,886 339,552 COMMUNITY SERVICE FUND (FUND 80) 900 000 Beginning Fund Balance 212,339 843,856 576,283 34,299 -541,984 TOTAL REVENUES & OTHER FINANCING SOURCES 1,709,627 1,207,122 5,085,000 3,877,878 200 000 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	TOTAL EXPENDITURES & OTHER FINANCING USES	15,430,640	23,579,496	14,971,129	-8,608,367
900 000 Beginning Fund Balance 7,940,105 11,069,891 24,579,346 13,509,456 900 000 Ending Fund Balance 11,069,891 24,579,346 7,117,469 -17,461,877 TOTAL REVENUES & OTHER FINANCING SOURCES 14,774,328 33,774,498 2,481,853 -31,292,646 200 000 Support Services 11,644,542 20,265,043 19,943,729 -321,313 TOTAL EXPENDITURES & OTHER FINANCING USES 11,644,542 20,265,043 19,943,729 -321,313 TOTAL EXPENDITURES & OTHER FINANCING USES 11,762,049 1,818,562 1,897,839 79,277 900 000 Beginning Fund Balance 1,762,049 1,818,562 1,897,839 1,990,876 93,037 TOTAL REVENUES & OTHER FINANCING SOURCES 9,735,996 9,365,611 9,718,923 353,312 200 000 Support Services 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTA	842 000 INDEBTEDNESS, END OF YEAR	105,097,982	131,849,152	120,919,152	-10,930,000
900 000 Beginning Fund Balance 7,940,105 11,069,891 24,579,346 13,509,456 900 000 Ending Fund Balance 11,069,891 24,579,346 7,117,469 -17,461,877 TOTAL REVENUES & OTHER FINANCING SOURCES 14,774,328 33,774,498 2,481,853 -31,292,646 200 000 Support Services 11,644,542 20,265,043 19,943,729 -321,313 TOTAL EXPENDITURES & OTHER FINANCING USES 11,644,542 20,265,043 19,943,729 -321,313 TOTAL EXPENDITURES & OTHER FINANCING USES 11,762,049 1,818,562 1,897,839 79,277 900 000 Beginning Fund Balance 1,762,049 1,818,562 1,897,839 1,990,876 93,037 TOTAL REVENUES & OTHER FINANCING SOURCES 9,735,996 9,365,611 9,718,923 353,312 200 000 Support Services 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTA					
11,069,891 24,579,346 7,117,469 -17,461,877					
TOTAL REVENUES & OTHER FINANCING SOURCES 14,774,328 33,774,498 2,481,853 -31,292,646 200 000 Support Services 11,644,542 20,265,043 19,943,729 -321,313 TOTAL EXPENDITURES & OTHER FINANCING USES 11,644,542 20,265,043 19,943,729 -321,313 FOOD SERVICE FUND (FUND 50) 900 000 Beginning Fund Balance 1,762,049 1,818,562 1,897,839 1,990,876 93,037 TOTAL REVENUES & OTHER FINANCING SOURCES 9,735,996 9,365,611 9,718,923 353,312 200 000 Support Services 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 COMMUNITY SERVICE FUND (FUND 80) 900 000 Beginning Fund Balance 212,339 843,856 576,283 -267,573 900 000 ENDING FUND BALANCE 843,856 576,283 34,299 -541,984 TOTAL REVENUES & OTHER FINANCING SOURCES 1,709,627 1,207,122 5,085,000 3,877,878 200 000 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	, ,				
200 000 Support Services 11,644,542 20,265,043 19,943,729 -321,313 TOTAL EXPENDITURES & OTHER FINANCING USES 11,644,542 20,265,043 19,943,729 -321,313 FOOD SERVICE FUND (FUND 50) 1,762,049 1,818,562 1,897,839 79,277 1,818,562 1,897,839 1,990,876 93,037 TOTAL REVENUES & OTHER FINANCING SOURCES 9,735,996 9,365,611 9,718,923 353,312 200 000 Support Services 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING SOURCES 1,709,627 1,207,122 5,085,000 3,877,878 200 000 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		, ,			
TOTAL EXPENDITURES & OTHER FINANCING USES 11,644,542 20,265,043 19,943,729 -321,313 FOOD SERVICE FUND (FUND 50) 900 000 Beginning Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 ENDING FUND BALANCE 1,818,562 1,897,839 1,990,876 93,037 TOTAL REVENUES & OTHER FINANCING SOURCES 9,735,996 9,365,611 9,718,923 353,312 200 000 Support Services 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 COMMUNITY SERVICE FUND (FUND 80) 900 000 Beginning Fund Balance 212,339 843,856 576,283 34,299 -541,984 TOTAL REVENUES & OTHER FINANCING SOURCES 1,709,627 1,207,122 5,085,000 3,877,878 200 000 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			, ,	• •	* *
FOOD SERVICE FUND (FUND 50) 900 000 Beginning Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 ENDING FUND BALANCE 1,818,562 1,897,839 1,990,876 93,037 TOTAL REVENUES & OTHER FINANCING SOURCES 9,735,996 9,365,611 9,718,923 353,312 200 000 Support Services 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 COMMUNITY SERVICE FUND (FUND 80) 900 000 Beginning Fund Balance 212,339 843,856 576,283 -267,573 900 000 ENDING FUND BALANCE 843,856 576,283 34,299 -541,984 TOTAL REVENUES & OTHER FINANCING SOURCES 1,709,627 1,207,122 5,085,000 3,877,878 200 000 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					
900 000 Beginning Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 ENDING FUND BALANCE 1,818,562 1,897,839 1,990,876 93,037 TOTAL REVENUES & OTHER FINANCING SOURCES 9,735,996 9,365,611 9,718,923 353,312 200 000 Support Services 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 COMMUNITY SERVICE FUND (FUND 80) 900 000 Beginning Fund Balance 212,339 843,856 576,283 -267,573 900 000 ENDING FUND BALANCE 843,856 576,283 34,299 -541,984 TOTAL REVENUES & OTHER FINANCING SOURCES 1,709,627 1,207,122 5,085,000 3,877,878 200 000 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	TOTAL EXPENDITURES & OTHER FINANCING USES	11,644,542	20,265,043	19,943,729	-321,313
900 000 Beginning Fund Balance 1,762,049 1,818,562 1,897,839 79,277 900 000 ENDING FUND BALANCE 1,818,562 1,897,839 1,990,876 93,037 TOTAL REVENUES & OTHER FINANCING SOURCES 9,735,996 9,365,611 9,718,923 353,312 200 000 Support Services 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 COMMUNITY SERVICE FUND (FUND 80) 900 000 Beginning Fund Balance 212,339 843,856 576,283 -267,573 900 000 ENDING FUND BALANCE 843,856 576,283 34,299 -541,984 TOTAL REVENUES & OTHER FINANCING SOURCES 1,709,627 1,207,122 5,085,000 3,877,878 200 000 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					
900 000 ENDING FUND BALANCE 1,818,562 1,897,839 1,990,876 93,037 TOTAL REVENUES & OTHER FINANCING SOURCES 9,735,996 9,365,611 9,718,923 353,312 200 000 Support Services 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 COMMUNITY SERVICE FUND (FUND 80) 900 000 Beginning Fund Balance 212,339 843,856 576,283 -267,573 900 000 ENDING FUND BALANCE 843,856 576,283 34,299 -541,984 TOTAL REVENUES & OTHER FINANCING SOURCES 1,709,627 1,207,122 5,085,000 3,877,878 200 000 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	FOOD SERVICE FUND (FUND 50)				
TOTAL REVENUES & OTHER FINANCING SOURCES 9,735,996 9,365,611 9,718,923 353,312 200 000 Support Services 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552	900 000 Beginning Fund Balance	1,762,049			
200 000 Support Services 9,679,484 9,286,334 9,625,886 339,552 TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 COMMUNITY SERVICE FUND (FUND 80) 900 000 Beginning Fund Balance 212,339 843,856 576,283 -267,573 900 000 ENDING FUND BALANCE 843,856 576,283 34,299 -541,984 TOTAL REVENUES & OTHER FINANCING SOURCES 1,709,627 1,207,122 5,085,000 3,877,878 200 000 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	900 000 ENDING FUND BALANCE	1,818,562		, ,	*
TOTAL EXPENDITURES & OTHER FINANCING USES 9,679,484 9,286,334 9,625,886 339,552 COMMUNITY SERVICE FUND (FUND 80) 900 000 Beginning Fund Balance 212,339 843,856 576,283 -267,573 900 000 ENDING FUND BALANCE 843,856 576,283 34,299 -541,984 TOTAL REVENUES & OTHER FINANCING SOURCES 1,709,627 1,207,122 5,085,000 3,877,878 200 000 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	TOTAL REVENUES & OTHER FINANCING SOURCES				
COMMUNITY SERVICE FUND (FUND 80) 900 000 Beginning Fund Balance 212,339 843,856 576,283 -267,573 900 000 ENDING FUND BALANCE 843,856 576,283 34,299 -541,984 TOTAL REVENUES & OTHER FINANCING SOURCES 1,709,627 1,207,122 5,085,000 3,877,878 200 000 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	200 000 Support Services	,			-
900 000 Beginning Fund Balance 212,339 843,856 576,283 -267,573 900 000 ENDING FUND BALANCE 843,856 576,283 34,299 -541,984 TOTAL REVENUES & OTHER FINANCING SOURCES 1,709,627 1,207,122 5,085,000 3,877,878 200 000 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	TOTAL EXPENDITURES & OTHER FINANCING USES	9,679,484	9,286,334	9,625,886	339,552
900 000 Beginning Fund Balance 212,339 843,856 576,283 -267,573 900 000 ENDING FUND BALANCE 843,856 576,283 34,299 -541,984 TOTAL REVENUES & OTHER FINANCING SOURCES 1,709,627 1,207,122 5,085,000 3,877,878 200 000 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					
900 000 ENDING FUND BALANCE 843,856 576,283 34,299 -541,984 TOTAL REVENUES & OTHER FINANCING SOURCES 1,709,627 1,207,122 5,085,000 3,877,878 200 000 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	COMMUNITY SERVICE FUND (FUND 80)				
TOTAL REVENUES & OTHER FINANCING SOURCES 1,709,627 1,207,122 5,085,000 3,877,878 200 000 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	900 000 Beginning Fund Balance	212,339	-	576,283	-267,573
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	900 000 ENDING FUND BALANCE	•	-		*
300 000 Community Services 839,345 1,143,477 5,086,949 3,943,472	TOTAL REVENUES & OTHER FINANCING SOURCES	1,709,627	1,207,122	5,085,000	3,877,878
	200 000 Support Services				
TOTAL EXPENDITURES & OTHER FINANCING USES 1,078,110 1,474,695 5,626,984 4,152,289	300 000 Community Services	-			
	TOTAL EXPENDITURES & OTHER FINANCING USES	1,078,110	1,474,695	5,626,984	4,152,289

^{*} 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.

DEPARTMENT OF PUBLIC INSTRUCTION 2018-19 REVENUE LIMIT WORKSHEET

19, 8:10 Am 17-18 Revenue Limit 1465	District Care Act	10 of part 17-18 Revenue Limit 1465	19, 8:00 A Final 17-18 Revenue Limit 1465 1			1000		To the second se
## 146	# # # # # # # # # # # # # # # # # # #	# # # # # # # # # # # # # # # # # # #	146 146	i.e	DA 1 Amount may Not Ever	IA AS OF 10/24/201	8, 8:00 AIM	117.18 Bevenue limit
mbership Averages 2017 1	## ## ## ## ## ## ## ## ## ## ## ## ##	### ### ### ### ### ### ### ### ### ##	mbership Averages 2017 19,040 19,	General Aid C	rification (17-18 line 1	2A Src 621)	+	
# # # # # # # # # # # # # # # # # # #	# # # # # # # # # # # # # # # # # # #	# # # # # # # # # # # # # # # # # # #	Total Tota	2017-10 Cellelal Ald Cel	TILINGALION (17-10 CILIE)	7 5 5 5 5 5 5	-	
mbership Averages 2017 Ambership Averages 19,000	# # 756 ## # 75	murt for which district levied; (7B Hold Harmless, Non-Retunded/Rescribed Taxes, Prior Year Open Emoll Mership Averages. 2017 2017 2018 2018 2018 "Current Average" for use in 18 Per-Pupil Aid calc (does not incl Special News CS-undependent Charter Schools PTE) 2018 2018 2018 Per-Pupil Aid calc (does not incl Special News) CS-undependent Charter Schools FTE) 370 19,495 19,495 19,200 19,200 19,200 19,585 10 olonger found on Line 17 as in previous year's Revenue 1 is is is a District-Enterced	# # 756 ## # 75	2017-10 Computer Aid R.	eceived (1/-10 Lifte 1)	, SICOSI)	-	
# # # # # # # # # # # # # # # # # # #	19,210 Part of Experiment Fire Former Avenage* for use in 18,000 19,210 Part of Experiment Fire Production, Private School Voucher Aid Deduction, Private 19,495 19,495 Part of Experiment Private 19,210 Part of Experiment Private 19,	Towns Town	Total	2017-18 Hi Pov Aid (17-1	18 Line 12B, Src 628)		+	
mbership Averages 2013 mbership Averages 2017 2018 2018 2018 2018 "Current Average" for use in 18 special widout SNPINCS: Independent Charles School Voucher File of New ICS: Independent Charles Schools FIE) 370 19,643 2018 "Current Average" for use in 18 special Nests Voucher FIE of New ICS: Independent Charles Schools FIE) Average without SNPINCS: 19,210 19,210 19,220 19,220 19,230 19,230 19,230	mbership Averages 2017 2017 2017 2017 2017 2018 2017 2017 2018 2017 2018 2018 2017 2018 2018 2019	Town the district levied; (7B Hold Harmless, Non-Refunded/Rescribed Taxes, Prior Year Open Emoll Refunded/Rescribed Taxes, Prior Year Open Emoll Private School Voucher Aid Deduction, Private 19,495 19,495	To which district levied; (7B Hold Harmless, Non- Refunded/Rescrided Taxes, Prior Year Open Emoli Mership Averages 19,495 19,495	2017-18 End 10 eyy Cer	rt (17_18 ine 18 evv	10.Src 211)	7	
Town the home of strict levied, (7B Hold Harmless, Non- Section Youther Aid Deduction, Private	The control of strict levied; (7B Hold Harmless, Non- tition, Private School Voucher Aid Deduction, Private 2017	Township district levied; (7B Hold Harmless, Non- 19,645 19,645 19,101 19,101 19,101 19,101 19,101 19,210 19,210 19,210 19,210 19,210 19,210 19,210 19,210 19,210 19,22 19,22 19,23	Total	2047 40 1 1 20 1	1 (41 40 11 4 40 1	0000		
mbership Averages 2013 Refunded/Rescribed Taxes, Prior Year Open Emoll Inton, Private School Voucher Aid Deduction, Private School Voucher Aid Deduction, Private 19,643 2018 2018 "Current Average" for use in 18 special Nests Voucher FTE or New ICS - Independent Charles Schools FTE) Average without SNSPICS: 19,210 Int: A 100 19,220 19,220 19,220 19,220 100 100 100 100 100 100 100	mbership Averages 2017 2017 2017 2017 2017 2018 2017 2018 2018 2018 2019 2018 2019 19,643 19,643 19,643 19,643 2019 2018 2019 201	Town the manual content of the most of t	mbership Averages 201. Refunded/Rescribed Taxes, Prior Year Open Emoll Mership Averages 201.	ZOI/- 10 FIID SO LEVY CEI	III (17-10 LINE 14D, LEV	vy 30 SIC 21 1)	+	
19,643 10,644 10,6	The state of the	Total	Total for which district levied; (7B Hold Harmless, Non-	2017-18 Fnd 41 Levy Cer	irt (17-18 Line 14C, Lev	v 41 Src 211)	+	
To which district levied; (7B Hold Harmless, Non-Refunded/Rescribed Taxes, Prior Year Open Emoll Info., Private School Voucher Aid Deduction, Private 19,495 19,495 19,495 19,101 19,643 19,210 19,2	mbership Averages 2017 Refunded/Rescribed Taxes, Prior Year Open Emoll Inton, Private School Voucher Aid Deduction, Private Eschool Voucher Aid Deduction, Private 10-10-10-10-10-10-10-10-10-10-10-10-10-1	Total	To which district levied; (7B Hold Harmless, Non-Retunded/Rescribed Taxes, Prior Year Open Emoll Info., Private School Voucher Aid Deduction, Private 19,1495 19,1	2017-18 Aid Benalty for C	Wer I ewy (17-18 EINIA	Pay imit \/\leht\	,	
NET 2014-19 Base Revenue Built from 17-18 Data (Line 1) - 2017-01-1800	NET 2018-10 Base Revenue Built from 17-18 Data (Line 1)	NET 2013 6-19	NET 2013 6-18 Base Revenue Built from 17-18 Data (Line 1)		Over Levy (17=101 114A	LINEV LIIIIL VVASIIL)		
For 2017-18 base Revenue Built from 17-18 Data (Line 1)	NET 2018-19 Base Revenue Built from 17-18 Data (Line 1) Programmer PTE	NET 2018-19 Base Revenue Built from 17-18 Data (Line 1)	NET 2018-19 Base Revenue Built from 17-18 Data (Line 1)	2017-18 Total Levy for Al	II Levied Non-Recurrin	g Exemptions*		32,670,28
For 2017-18 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied, (78 Hold Harmless, Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied, (78 Hold Harmless, Non-Recurring Exemption Enrollment, Energy Efficiency Exemption, Private School Voucher Aid Deduction) September & Summer FTE Membership Averages 2016 2017 2017 2016 2017 2017 2016 2017 2	For 2017-18 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (78 Hold Harmless, Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (78 Hold Harmless, Non-Recurring Exemptions Levy Amount, enter actual amount or unkighted Fund 80 Expends, Environmental Remediation, Private School Voucher Aid Deduction, Private School Voucher Aid Deduction Amount: 19,918	September & Schroling Exemptions Levy Amount, enter actual amount for which district levied, (7B Hold Hamiless, Non-Securing Securing Se	For 2017-18 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless Non-Recurring Seterated Enables Environmental Remediation, Private School Voucher Aid Deduction) Private School Voucher Aid Deduction) Private School Voucher Aid Deduction, Private School FTE	NET 2018-19 Base Rev	venue Built from 17-13	8 Data (Line 1)		
For 2017-18 Non-Recurring Evemptions Law, Amount, enter actual amount for which district levied, (TB Hold Harmless Non-Neural Remunded/Rescribed Taxes, Prior Year Open Emollment Again, Reduction, Private School Youcher Aid Deduction, Private School Publis (2017) September & Summer FTE Membership Averages September & Summer FTE Membership Averages September & Summer FTE South September September September September & Summer FTE South September September & Summer FTE South September	For 2017-18 Non-Recurring Determination Law, Amount, enter actual amount for which district lexies, (78 Hold Hamless Non-Neuring Retermedating Encolment, Energy Efficiency Exemption, Physics School Youcher Aid Deduction, Physics School Youcher Aid Deduction Physics Aid Deduction Physics Aid Non-Recurring Exemption Amount: Inc. 108: Declining Enrollment Exemption Amount: Inc. 108: Declining Enrollm	For 2017-18 Non-Recurring Enroptions, Levy Amount, enter actual amount for which district levies, (TB Hold Harmiess, Non-Recurring Referencia, Declining Enrollment Enrollme	Control of the Computer Schools FTE					
September & Summer FTE Membership Averages	Securing Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescrided Taxes, Prior Year Open Enrollment August Referenda, Declining Enrollment, Energy Efficiency Exemption August Reduction for Ineligible Fund 8 Summer FTE Membership Averages 2017 2018 2018 2017 2018 2017 2018 2017 2018	September & Summer FTE Membership Averages School Voucher Aid Deduction, Private School Voucher Aid	September & Summer FTE September & Summer FTE Membership Averages	For 2017-18 Non-Recurring	n Exemptions Levy Amo	int enter actual amou	ot for which dis	strict levied: (78 Hold Harmless, Non-
September & Summer FTE Membership Averages	September & Summer FTE Membership Averages	September & Summer FTE Membership Averages Summer FTE Membership Averages	September 8 Summer FTE Membership Averages September 8 Summer FTE Membership Averages	Contraine Deference Dealist	Similar Parollmont Papers	Deficionos, Examplion	Doftmadod/Doc	ainded Toyot Drier Voor Onen Enrollment
September 8 Summer FTE Membership Averages	September 8 Summer FTE Membership Averages	September & Summer FTE Membership Averages September & Summer FTE Membership Averages	September & Summer FTE Membership Averages September & Summer FTE September & September	Seculially Releighta, Decilial	ible Fund 90 Expends Fr	Elliciency Exemption,	Relutived/Res	chided Taxes, Filot Teal Open Empliment
September & Summer FTE Membership Averages	September & Summer FTE Membership Averages	September & Summer FTE Membership Averages	September & Summer FTE Membership Averages September & Summer FTE Membership Averages September & Summer FTE Membership Averages September & Summer FTE Sold September September Sold September Sold September September September September Sold September S	Special Needs Voucher Aid	Deduction)		, , , ,	
September & Summer FTE Membership Averages	-							
2016 2017 2016 2017 2018 2016 2017 2018 2016 2017 2018 2016 2017 2018 2016 2017 2018 2016 2017 2018 2017 2017 2018 2017	Summer FTE: 2016 2017 2016 2017 2016 2017 2016 2017 2016 2017 2016 2017 2016 2016 2017 2016 2016 2017 2016 2017 2018 2017	2000 17 2010 17 2010 17 2010 17 2010	2016 2017 2016 2017 2016 2017 2016 2017 2016 2017 2016 2017 2016 2017 2016 2017 2016 2017 2018 2017 2017 2018 2017					
Source - Line 2: Base Avg ((15+4ss)+(17+4ss)) + (15+4ss) + (17+4ss) + (17+4ss)) + (15+4ss) + (17+4ss) + (17+4ss)) + (15+2s) + (17+4ss) + (17+4ss)) + (15+2s) + (17+4ss) + (18+4ss) + (18+4	Summer FTE: Ass) + (17+4ss) +	Second Control Contr	Summer FTE: Court Avg (15+4ss)+(16+4ss)+(1		September	S Summer FIE Wer	npersnip Av	erages
Summer FTE: 419 32 370 32 370 32 370 32 370 32 370 32 370 32 370 32 370 32 370 32 370 32 370 32 370 32 370 32 370 32 370 32 370 32 370 3	Summer FTE: 419 32 370	See Aug ((15+4ss)+(16+4ss)+(17+4ss)) 3 = 2017 2018 Augument FTE: 419 332 370 Augument FTE: 20,487 19,485 Augument FTE: 19,518 Augument FTE	Part Color	Sount Ch. 220 Inter-Distr	rict Resident Transfer F	Jupils @ 75%.		
Summer FTE: 419 332 370 37	Summer FTE: 419 332 370 37	Summer FTE: Care	Summer FTE: Counce 691 sincluded on Line 17 as to everage with State Aid for Exemption ment of the state and for Exemption ment at th	-ine 2: Base Avg:((15+.	4ss)+(16+.4ss)+(17+.4	tss)) / 3 =		20,00
Summer FTE: 419 332 370 148 14	Summer FTE: 419 532 570	Summer FTE: 419 332 370 37	Summer FTE: 419 352 370 7845 7866 786		2015	2016	2017	
Sept FTE: Contract Schools FTE	Sept FTE Countries Count	Sept FIE. 19,495	Sept FTE 19,000		440	000	070	
1967 1972	Particle	1988 1988	1989 1889 1989 1989 1989 1989 1989 1989 1989 1989 1889 1989	Summer FIE.	614	332	0/0	
Sept FTE: 20,289 19,770 19,485	Sept FTE: 20,299	Sept FTE: 20,299 19,770 19,495	Sept FTE: 20,299 19,770 19,495	% (40,40,40)	168	133	148	
Special Necks 0 14.5 0 Outches FIE 0 0 0 Name Schools FIE 2014 67 19.16 0 Ine 6: Curr Avg: (16+4ss)+(17+4ss)+(18+4ss))/3 = 10 left (16,4ss)+(17+4ss)+(17+4ss)+(18+4ss))/3 = 2017 2018 2017 2018 2017 Summer FIE: 332 370 2017 2018 2017 19.643 19.643 Special Necks (40,40,40) 13,770 19,495 19.10 19.643 19.643 19.643 Special Necks (20 consists FIE 19,918 19,643 19,643 19,210 19,589 Average FIE 19,918 19,643 19,210 10,586 10,586 Average FIE Loss (Line 2 - Line 6, if > 0)] X 1,00 19,589 10,586 4213,284 X (Line 5, Maximum 2018-2019 Revenue per Memb) = Non-Recurring Exemption Amount: State Aid for Exempt Computers (Source 881) is included ballow) = Non-Recurring Exemption Amount: 4,213,284 4,213,284 X (Line 5, Maximum 2018-2019 Revenue per Memb) = Non-Recurring Exemption Amount: 10,585 10,585 10,585 10,585 X (Line 5, Maximum 2018-2019 Revenue per Ala for Exempt Computers (Source 881) is included ballow) = Non-Recurring Exempt Computers (Source	October 57 Oct	Special Needs Voluchers FTE Total FTE 0 14.5 0 Own CS - Independent Total FTE Total FTE 0 0 0 Line 6: Curr Avg: (16+4ss)+(17+4ss)+(17+4ss)+(17+4ss)) / 3 = 100 ft (16+4ss) / 3 =	October Percent Perc	Sept FTE:	20,299	19,770	19,495	
Activation Control C	See Court	Note Part	September Particle	Special Needs				
19.590 20.00 18.15 19.643 19.	19,580	1986 2007 2018 2018 2019 2018 2019 2018 2018 2019	14.50 19.643 19.643 19.643 19.643 19.643 19.644 19.645 19	Constant in contract	c	0	C	
September Sept	See CS - C	See CS - Independent	See CS - Independent	voucriers FTE)	14:0	Э	
19,590	Summer FTE 201467 19,318 19,643	19.643 19.643	Summer FTE: 20,467 19,918 19,643 19,643 19,645 19,918 19,643 19,645 19,104 19,104 19,10	New ICS - Independent				
Total FTE	Total FTE	Total FTE 20,467 19,918 19,643 19,644	Total FTE	Charter Schools FTF	0	0	0	
Summer FTE: 320	Summer FTE: 320	19.65 Summer FTE: 332 370 2018 Summer FTE: 332 370 2017 Summer FTE: 332 370 19.65 Summer FTE: 332 370 2017 Summer FTE: 332 370 2017 Summer FTE: 332 370 370 Summer FTE: 332 370 370 Summer FTE: Special Needs voucher FTE Special Needs	Summer FTE: 332 370 272 2018 370 3	Total FTF	20.467	19 918	19 643	
19.580 1.05	19.590 1.0 1	Summer FTE: 2016 2017 2018 2018	Summer FTE: 2016 2017 2018 2017 2018 2017 2018 2017 2018 2017 2018 2017 2018 2017 2018 2017 2018 2017 2018 2017 2018 2017 2018 2017 2018 2017 2018 2017 2018 2017 2018 2017 2018 2017 2018 2017 2018 2017 2018	2	.,	200	2	
Summer FTE:	Summer FTE: 332 370 2018 2017 2017 2018 2017 2017 2017 2018 2017 20	Summer FTE: 2016 2017 2018 2018	Summer FTE: 2016 2017 2018 2017	2 . 0	400):(47:40:40	- 67 (1/4)		25
Summer FTE: 2016 2017 2018 Current Average" for use in 18-19 Per-Pupil Aid calc (does not include Special Needs Voucher FTE 148 179 1990 Aid (act (does not include Special Needs Voucher FTE 1990 1990 Aid (act (does not include Special Needs Voucher FTE 1990 1990 Aid (act (does not include Special Needs Voucher FTE 1990 Aid (act (does not include Special Needs Voucher FTE 1990 Aid (act (does not include Special Needs Voucher FTE 1990 Aid (act (does not include Special Needs Voucher FTE 1990 Aid (act (does not include Special Needs PTE 1990 Aid (act (does not include Special Needs PTE 1990 Aid (act (does not include Special Needs PTE 1990 Aid (act (does not include Special Needs PTE 1990 Aid (act (does not include Special Needs PTE 1990 Aid (act (does not include Special Needs PTE 1990 Aid (act (does not include Special Needs PTE 1990 Aid (act (does not include Special Needs PTE 1990 Aid (act (does not include Special Needs PTE 1990 Aid (act (does not include Special Needs PTE 1990 Aid (act (does not include Special Needs PTE 1990 Aid (act (does not include Special Needs PTE 1990 Aid (act (does not include Special Needs PTE 1990 Aid (act (does not include Special Needs PTE 1990 Aid (act (does not include Special Needs Aid (does not include Aid (does not include Special Needs Aid (does not include Aid (doe	Summer FTE: 2016 2017 2018 2018 2019 2018 2018 2018 2019 2018	Summer FTE: 2016 2017 2018	Summer FTE: 2016 2017 2018	LINE O. CUIT AVG.((101.4	+55)T(1/T.455)T(10T.45			n n
Summer FTE: 332 370 272 370 37	Summer FTE: 332 370 272 370 37	Summer FIE: 332 370 272	Summer FTE: 332 370 272 370 379 370 37		2016	2017	2018	
by (40,40), 40, 40, 40, 40, 40, 40, 40, 40, 40, 40	148	133 148 109	133 148 109	Summer FTE:	332	370	272	"Current Average" for use in 18-19
Page of the September	Special Needs Voucher FIE Special Needs (14.5)	Sept FTE: 19,770 19,4350 19,101 Special Needs Voucher FTE Special Needs 14,5 0 0 0 0 0 4213,28 19,210 4213,28 19,210 0	Special Needs 19,770 19,495 19,101 Special Needs New CS - Independent Special Needs 14,5	(40 40 40)	133	148	109	Per-Punil Aid calc (does not include
19,000 1	19 19 19 19 19 19 19 19	Special Needs	19,000 1	Sort ETE	10 770	10 /05	10 101	Special Monde Vencher ETE
Special Newlocs Paper Pa	Special New Cast Charlet Schools FTE	Special News News News News News News News News	Special Needs 14.5 0 0 0 0 0 0 0 0 0	Jehr - F.	2,5	2,5	2, 0	openial reeds vouciel 11
According FTE	Average FTE 145 0 0 0 0 19,585	Average FTE	Average FTE	special Needs				or New ICS - Independent
New ICS - Independent 0 Average without SNSPIGS: Charter Schools FTE 19,918 19,643 19,210 Line 10B: Declining Enrollment Exemption = Average FTE Loss (Line 2 - Line 6, if > 0) X 1.00 419,585 X (Line 5, Maximum 2018-2019 Revenue per Memb) = Non-Recurring Exemption Amount: A 100 55,57 410,055,57 X (Line 5, Maximum 2018-2019 Revenue per Memb) = Non-Recurring Exemption Amount: A 1,213,284 410,055,57 36126 Frozent Values factuals have been leaded below: Non-Recurring Exemption Amount: A 213,284 4123,784 301 TH-Out Tax Apportionment Equalized Valuation With State Aid for Exempt Computers: Ine 17 has been removed due to the change with State Aid for Exempt Computers: Ine 17 has been removed due to the change with State Aid for Exempt Computers: the Fund 10 Levy is now Line 14A.	New ICS - Independent Solution Shared Schools FTE Average without SNSPICS: Charter Schools FTE 19,918 19,643 19,210 19,585 Total FTE 19,918 19,643 19,210 419 Average FTE Loss (Line 2 - Line 6, if > 0) X 1.00 419 419 X (Line 5, Maximum 2018-2019 Revenue per Memb) = Non-Recurring Exemption Amount: 4,213,284 419 3il 2018 Property Values (actuals have been basede below) 4,213,284 4,213,284 3il 2017 Character Source of Solutation 4,213,294 4,213,294 3il 2017 Character Source of Solutation 9,129,791,436 9,129,791,436 3il 2017 Character Source of Solutation 9,129,791,436 1,29,791,436 Anno Character Source of the charge with State Ald for Exempt Computers. 9,129,791,436 1,29,791,436 Anno Character Source of the charge with State Ald for Exempt Computers. 1,100,761 1,100,761 Anno Character Source of the charge with State Ald for Exempt Computers. 1,100,761 1,100,761	New ICS - Independent	New ICS - Independent	/ouchers FTE	14.5	0	0	Charter Schools FTE).
Total FTE	19,005 1	Total FTE	Total FTE	tachacachal 20 mola				Augment enemals
19,085 1	19,085 1	19,000 1	19,815	June Perindenii	C	C	C	Avelage willout Sharifes.
Total FTE	Total FTE	Total FTE	Total FTE	Charter Schools FIE)	o)	19,585
A comparison of the control of the computers	A 100	A A A A A A A A A A	A A A A A A A A A	Total FTE	19,918	19,643	19,210	
A continue to the continue t	Action Computers Compute	A continue to the continue to the change with State Aid for Evernge Continue to the change with State Aid for Evernge Continue to the change with State Aid for Evernge Computers. A continue to the change with State Aid for Evernge Computers. Into 17 as in previous year's Revenue Limit of the state ever new ord due to the change with State Aid for Everngt Computers. Into 17 as in previous year's Revenue Limit of the state everne due to the change with State Aid for Everngt Computers. Into 17 as in previous year's Revenue Limit of the state everned due to the change with State Aid for Everngt Computers. The Fund 10 Lewy is now Line 14A. A continue to the change with State Aid for Everngt Computers. The Fund 10 Lewy is now Line 14A. Continue to the change with State Aid for Everngt Computers. The Fund 10 Lewy is now Line 14A. Continue to the change with State Aid for Everngt Computers. The Fund 10 Lewy is now Line 14A.	Line 10B: Decilining Enrollment Exemption = Verage FTE Loss (Line 2 - Line 6, if > 0) X 1.00 X (Line 5, Maximum 2018-2019 Revenue per Memb) = Non-Recurring Exemption Amount: All 2018-12					
A 1998 FTE Loss (Line 2 - Line 6, if > 0) X 1.00 4198	Average FTE Loss (Line 2 - Line 8, if > 0) X 1.00	Average FTE Loss (Line 2 - Line 6, if > 0) X 1.00 = 4 4 X (Line 5, Maximum 2018-2019 Revenue per Memb) = Non-Recurring Exemption Amount: 4,213.22 Non-Recurring Exemption Amount: 4,213.22 State Aid for Exempt Computers (Source 681) is included on Line 122, it is no longer found on Line 17 as in previous year's Revenue Limit 17 has been removed due to the change with State Aid for Exempt Computers. In Eurol 10 Lewy is now Line 144. CELL COLOR KEY: Auto-Calc DPI Data District-Entered	Average FTE Loss (Line 2 - Line 6, if > 0) X (Line 5, Maximum 2018-2019 Revenue per Memb) = 10,00558 X (Line 5, Maximum 2018-2019 Revenue per Memb) = 10,00558 Non-Recurring Exemption Amount: 4,213,28 All 2018 Property Values (actuals have been loade below) 2018 THE-Out Tax Apportionment Equalized Valuation 2018 THE-Out Tax Apportionment Equalized Valuation 3018 THE-Out Tax Apportionment Tax Apportion	Line 10B: Declining En	Irollment Exemption	11		4,213,28
X (Line 5, Maximum 2018-2019 Revenue per Memb) = Non-Recurring Exemption Amount: 10,055,57 4,213,264 4,213	X (Line 5, Maximum 2018-2019 Revenue per Memb) = 10.055.57 (Line 5, Maximum 2018-2019 Revenue per Memb) = 10.055.57 (A) 13.034 Floating the company of the	X (Line 5, Maximum 2018-2019 Revenue per Memb) = Non-Recurring Exemption Amount: 3018 TIR-Out Tax Apportionment Equalized Valuation 2018 TIR-Out Tax Apportionment Equalized Valuation 3018 TIR-Out Tax Apportionment Equalized Valuation 3018 TIR-Out Tax Apportionment Equalized Valuation 3018 TIR-Out Tax Apportionment Equalized Valuation 30129,781,47 30129,781	X (Line 5, Maximum 2018-2019 Revenue per Nemb) = Non-Recurring Exemption Amount: 10,055	Average FTE Loss (Line	e 2 - Line 6. if > 0)			4
X (Line 5, Maximum 2018-2019 Revenue per Memb) = Non-Recurring Exemption Amount: Non-Recurring Exemption Amount: 10,055,57 14,213,284 30,18 TIF-Out Tax Apportionment Equalized Valuation 10,129,781,450 10,129,781,450 10,129,781,450 10,129,781,450 10,129,781,450 10,129,781,450 10,129,781,450 10,129,781,450 10,129,781,450 10,129,781,450	X (Line 5, Maximum 2018-2019 Revenue per Memb) = Non-Recurring Exemption Amount: Non-Recurring Exemption Amount: 4,213,234 4,213,234 3,129,791,450 1,213,234 1,213,234 1,213,234 1,213,234 1,213,234 1,213,234 1,213,234 1,213,234 1,213,234 1,223,791,450 1,233,234 1,233,23	X (Line 5, Maximum 2018-2019 Revenue per Memb) = Non-Recurring Exemption Amount: Non-Recurring Exemption Amount: 12018 Property Values factuals have been leaded below) 2018 TIF-Out Tax Apportionment Equalized Valuation Sold TIF-Out Tax Apportion Sold TiF-Out T	X (Line 5, Maximum 2018-2019 Revenue per Memb) = Non-Recurring Exemption Amount: Non-Recurring Exemption Amount: 10.0555 Non-Recurring Exemption Amount: 2.73.32 2.018 TIR-Out Tax Apportionment Equalized Valuation Sold TIR-Out Tax Apportionment Equalized States Apportionment Equalized On Line 12C, it is no longer found on Line 17 as in previous year's Revenue Limit Tax Apportionment States Add for Exempt Computers, the Fund 10 Levy is now Line 14A OCEL COLOR KEY: Auto-Cala Worksheed Fix Yauto-Cala Worksheed Fix Yauto-Cala Norksheed as a valiable as it it they idou/55 failurits Morksheets/revenue				II	47
Activity of the Control of the Con	All 2013 Processors Process	A control of the state of the control of the state of t	A Carlie of maximum to the control of the control	Y // ine 5 Maximum 20	018-2019 Peyenile pe	r Memb) -		10 055
Non-Recurring Exemption Amount: 14,215,204 2018 TIR-Out Tax Apportionment Equalized Valuation 20,129,791,450 2018 TIR-Out Tax Apportionment Equalized Valuation 20,129,791,450 20,129,791	Mon-kecuring Exemption Amount: 4,219,204	Non-recurring Exemption Amount: 4,219,29 19,429,1914	all 2018 Property Values (actuals have been haaded below) 2017 IF-Court Tax Apportionment Equalized Valuation 2017 IF-Court Tax III Tax	A (Line 3, maximum 25	e lozolo l'evellue pe	- (cilination in		10,000
ail 2018 Property Values Leactuals have been leaded bellow) 2018 TIF-Out Tax Apportionment Equalized Valuation 20.129,781,450 30.129,781,450	3,129,791,450 2018 TIF-Out Tax Apportionment Equalized Valuation 3,129,791,450 3,129,791,791,791,791,791,791,791,791,791,79	all 2018 Property Values factuals have been based below) 2018 TIF-Out Tax Apportionment Equalized Valuation Sold Site Aid for Exempt Computers (Source 681) is included on Line 12C, it is no longer found on Line 17 as in previous year's Revenue Limit Vorkscheets Ine 17 has been removed due to the change with State Aid for Exempt Computers. CELL COLOR KEY: Auto-Calc DPI Data District-Britered	2018 Property Values factuals have been haded below) 2018 TIF-Out Tax Apportionment Equalized Valuation 2019 TIF-Out Tax Apportionment Equalized Valuation State Ad for Exampt Computers (Source 891) is included on Line 12C, it is no longer found on Line 17 as in previous year's Revenue Limit Vorksheets. In 81 has been removed due to the change with State Ad for Exempt Computers, the Fund 10 Levy is now Line 14A. CELL COLON KEY: Auto-Calc Worksheet is available at: http://dpi.wii.gov/sfs/filmits/worksheets/revenue		Non-Recurring	ig Exemption Amor	Ë	4,213,20
ail ATIN Property Autors factuals have been based below) 2018 TIF-Out Tax Apportionment Equalized Valuation 9,129,791,450 1	an Atthe Property Autor Appetular have been based below. 2018 TIF-Out Tax Apportunement Equalized Valuation 20.129,791,450 10.018 TIF-Out Tax Apportunement Equalized Valuation 10.129,791,450 10.129,791,450 10.129,791,450 10.129,791,450 10.129,791,450 10.129,791,450 10.129,791,450 10.129,791,450 10.129,791,450 10.129,791,450	In 27th Froberty Autes actuals have been based below. 2018 TIF-Out Tax Apportionment Equalized Valuation Selection of the Apportionment Equalized Valuation Selection of the 17 as in previous year's Revenue Limit Voirstheed. Worksheed. Inter 18 has been removed due to the change with State Aid for Exempt Computers. The Fund 10 Levy is now Line 14A. CELL COLOR KEY: Auto-Calc DPI Data District-Entered	an Aria Property Autor accusa have been based below 2018 TIF-Out Tax Apportionment Equalized Valuation 9,129,791,45 18th 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 Vorksheets. Ine 17 has been removed due to the change with State Aid for Exempt Computers, the Fund 10 Levy is now Line 14A. CELL COLOR KEY: Autor-Call Worksheet is available at it 18th/I/dipt, Wilgow/15shimits/worksheets/revenue					
2016 III-Cout I ax Apportionment Equalized Valuation 9,129, 691, 450 State Aid for Exempt Computers (Source 891) is included on Line 12C. It is no longer found on Line 17 as in previous year's Revenue Limit Vorkstees. Not state in the 17 has been removed due to the change with State Aid for Exempt Computers. Ine 17 has been removed due to the change with State Aid for Exempt Computers, the Fund 10 Levy is now Line 14A.	2016 III-Cout I ax Apportionment Equalized Valuation 9,129,191,450 Sate Aid for Exempt Computers (Source 681) is included on Line 120. It is no longer found on Line 17 as in previous year's Revenue Limit Vorksheets Ine 17 has been removed due to the change with State Aid for Exempt Computers, the Fund 10 Levy is now Line 14A Ine 18 has been removed due to the change with State Aid for Exempt Computers, the Fund 10 Levy is now Line 14A CELL COLOR KEY. AmorColo.	2016 III-Out I ax Apportionment Equalized Valuation 9.129, (91,47,48) Rate Aid for Exempt Computers (Source 691) is included on Line 120, it is no longer found on Line 17 as in previous year's Revenue Limit Vorksheets. Worksheets. Norksheets. Ine 17 has been removed due to the change with State Aid for Exempt Computers. the Fund 10 Levy is now Line 14A. CELL COLOR KEY: Auto-Calc DPI Data District-Entered	2016 III-Out I ax Apportionment Equalized Valuation 8/129,/81,45 Rate 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 Vorkateets. Worksteeds. CELL COLOR KEY: Auto-Call Worksteed KEY: Auto-Call Worksteed St. Available at it ittp://dpi	all 2018 Property Values (actua	als have been loaded below	9		
State Aid for Exampt Computers (Source 891) is included on Line 12C. It is no longer found on Line 17 as in previous year's Revenue Limit Morksheets. Line 17 has been removed due to the change with State Aid for Exempt Computers. In 18 has been removed due to the change with State Aid for Exempt Computers, the Fund 10 Levy is now <u>Line 14A.</u>	State Aid for Exempt Computers (Source 881) is included on Line 12C. It is no longer found on Line 17 as in previous year's Revenue Limit Vorksheets. Ine 17 has been removed due to the change with State Aid for Exempt Computers, the Eurol 10 Levy is now Line 14A. CELL COLOR KEY. A MAN COLOR DE NEY. A MAN COLOR.	Issue 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 Morketheets. Ine 17 has been removed due to the change with State Aid for Exempt Computers. Ine 18 has been removed due to the change with State Aid for Exempt Computers, the Fund 10 Levy is now Line 14A. CELL COLOR KEY: Auto-Calc DPI Data DPI Data District-Entered	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 Vorksheets. Ine 17 has been removed due to the change with State Aid for Exempt Computers, the Fund 10 Levy is now Line 14A. CELL COLON KEY: Auto-Calc Worksheet is available at: http://dpi.wii.gov/sfs/filmits/worksheets/revenue	2018 IIF-Out I ax Apport	tionment Equalized Va	luation		9,129,791,4
instance of the companies source of the measure of the companies of the co	total country companies source of the state	Norksheets. Inter 18 has been removed due to the change with State Aid for Exempt Computers, the Fund 10 Levy is now <u>Line 14A</u> Inter 18 has been removed due to the change with State Aid for Exempt Computers, the Fund 10 Levy is now <u>Line 14A</u> CELL COLOR KEY: Auto-Calo DPI Data District-Entered	the state Amount computes a source of the included on Line 125. It is no longen board on time if as in previous years a revenue current Worksheets. Ine 17 has been removed due to the change with State Aid for Exempt Computers. Ine 18 has been removed due to the change with State Aid for Exempt Computers, the Fund 10 Levy is now Line 14A. CELL COLON REY: Auto-Calo Worksheed is available at it rittp://dpi.wwi.gov/sfs/filmits/worksheets/revenue	State Aid for Example Compar	there (Source 604) is included	dod on I no 490 His po	o paint formal	Inc. 47 ac in provious records December 1
rowassees. Inter 17 has been removed due to the change with State Aid for Exempt Computers. Inte 18 has been removed due to the change with State Aid for Exempt Computers, the <u>Fund 10 Levy</u> is now <u>Line 14A</u> .	Thins teen removed due to the change with State Aid for Exempt Computers, the Eurd 10 Levy is now Line 14A. Ine 18 has been removed due to the change with State Aid for Exempt Computers, the Eurd 10 Levy is now Line 14A. CELL COLOR KEY Anno Calc. District Entered	Pursaneous due to the change with State Aid for Exempt Computers, line 17 has been removed due to the change with State Aid for Exempt Computers, the <u>Fund 10 Levy</u> is now <u>Line 14A</u> Ine 18 has been removed due to the change with State Aid for Exempt Computers, the <u>Fund 10 Levy</u> is now <u>Line 14A</u> CELL COLOR KEY: Auto-Calo <u>DPI Data</u> DELL COLOR KEY: Auto-Calo <u>DPI Data</u>	The steen removed due to the change with State Aid for Exempt Computers. Inter 18 has been removed due to the change with State Aid for Exempt Computers; the <u>Fund 10 Levy</u> is now <u>Line 14A</u> CELL COLOGO KEY: Auto-Call Worksheed is available at: http://dpi.migov/5fs/finits/worksheets/revenue	Modernoots	riels (Source 931) is illicia	ded oil Lille 12C. It is it.	o nunder romina o	II LINE 17 as III previous years neverue Linii
ine 18 has been removed due to the change with State Aid for Exempt Computers, the Fund 10 Levy is now Line 14A.	Line 18 has been removed due to the change with State Aid for Exempt Computers, the <u>Fund 10 Levy</u> is now <u>Line 14A</u>	Ine 18 has been removed due to the change with State Aid for Exempt Computers, the <u>Fund 10 Levy</u> is now <u>Line 14A.</u> CELL COLOR KEY: Auto-Calo <u>DPI Data</u> <u>Data</u>	Ine 18 has been removed due to the change with State Aid for Exempt Computers, the <u>Fund 10 Levy</u> is now <u>Line 14A</u> CELL COLOR KEY: Auto-Calc Worksheet is available at: http://dpi.wi.gov/sFs/limits/worksheets/revenue	ine 17 has been removed due	e to the change with State	Aid for Exempt Computer	vi	
	OELL COLOR KEY: Auto-Cale DPI Data District-Balaned	CELL COLOR KEY: Auto-Calc DPI Data District-Entered	CELL COLOR KEY: Auto-Calc DPI Data District-Entered Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue	ine 18 has been removed due	e to the change with State	Aid for Exempt Computer	S, the Fund 10	evy is now Line 14A
	DPI Data	CELL COLOR KEY: Auto-Calc DPI Data District-Entered	CELL COLOR KEY: Auto-Calc DPI Data District-Entered Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue			,		

DEPARTMENT OF PUBLIC INSTRUCTION 2018-19 REVENUE LIMIT WORKSHEET

	(from left) 201,201,806 (from left) 20,009 with cents) 10,055,57
### Sourch & Base Revenue Pen Member (Ln 1 / Ln2) 2018-19 Per Member Change (A+B+C) ### Sourch & Base Revenue Pen Member (Ln 1 / Ln2) ### Sourch & Base Revenue Pen Member (Ln 1 / Ln2) ### Sourch & Base Revenue Pen Member (Ln 3 + Ln 7 P) ### Sourch & Base Revenue Pen Member (Ln 3 + Ln 7 P) ### Sourch & Base Revenue Pen Member (Ln 3 + Ln 7 P) ### Sourch & Base Revenue Pen Member (Ln 3 + Ln 7 P) ### Sourch & Base Revenue Member (Ln 3 + Ln 7 P) ### Sourch & Base Revenue Member (Ln 3 + Ln 7 P) ### Sourch & Base Revenue Member (Ln 3 + Ln 7 P) ### Sourch & Base Revenue Member (Ln 3 + Ln 7 P) ### Sourch & Base Revenue Member (Ln 3 + Ln 7 P) ### Sourch & Base Revenue Member (Ln 3 + Ln 7 P) ### Sourch & Base Revenue Member (Ln 3 + Ln 7 P) ### Sourch & Base Revenue Member (Ln 3 + Ln 8 P) ### Sourch & Base Revenue (Ln 3 + Ln 8 P) ### Sourch & Base Revenue & Base (2016-17 to 2017-18) ### Sourch & Base Revenue & Base (2016-17 to 2017-18) ### Sourch & Base Revenue & Base (2016-17 to 2017-18) ### Sourch & Base Revenue & Base (2018-19 Lnnt P) ### Sourch & Base Revenue & Base (2018-19 Lnnt P) ### Sourch & Base Revenue & Base (2018-19 Lnnt P) ### Sourch & Base Revenue & Base (2018-19 Lnnt P) ### Sourch & Base Revenue & Base (2018-19 Lnnt P) ### Sourch & Base Revenue & Base (2018-19 Lnnt P) ### Sourch & Base Revenue & Base (2018-19 Lnnt P) ### Sourch & Base Revenue & Base (2018-19 Lnnt P) ### Sourch & Base Revenue & Base (2018-19 Lnnt P) ### Sourch & Base Revenue & Base (2018-19 Lnnt P) ### Sourch & Base Revenue & Base (2018-19 Lnnt P) ### Sourch & Base Revenue & Base (2018-19 Lnnt P) ### Adustriant Revenue & Linit All Stock (2011) ### Adustriant Revenue & Linit A	10
Allowed Per-Member Change (A-B-C)	
Allowed Per-Member Change (Arter-V.) 2018-19 Maximum Revenue / Member (In 3 + In 4) Current Membership Avg (2016-4.48s, 2011-4.48s, 2018-1.48s) Current Membership Avg (2016-4.48s, 2011-4.48s, 2018-1.98) Allowed Per-Member Change (In 5 x Ln 6) Allowed Harmless Non-Recurring Exemptions (Ln7 + In 7B) Allowed Harmless Non-Recurring Exemptions (Ln7 + In 8) Transfer of Service Transfer of Service Transfer of Service Transfer of ErrentoryOther Record (If 2018-19 is first year) Transfer of Service Transfer of Service Transfer of ErrentoryOther Record (If 2018-19 is first year) Transfer of Service Transfer of Transfer of Transfer of Transfer of Service Transfer of Service Transfer of Service Transfer of Transfer of Transfer of Transfer of Service Transfer of Service Transfer of Service Transfer of Service Transfer of Service (Transfer) Transfer of Service (A-H-C-D-E) Transfer of Service (Transfer) Transfer Service (Transfer	
Low Rev Inor (Enter Del Adjustment) Low Rev Init (Enter Del Adjustment) 2018-19 Maximum Revenue Adjustment) 2018-19 Maximum Revenue Adjustment) 2018-19 Maximum Revenue Adjustment) 2018-19 Rev Limit No Exemptions (Lin7A + Lin 7B) 2018-19 Rev Limit No Exemptions (Lin7A + Lin 7B) 3018-19 Rev Limit No Exemptions (Lin7A + Lin 7B) 1018-19 Rev Limit No Exemptions (A+B+C+D+E) 1019-19 Recurring Referends to Exceed 2018-19 Limit (A+B+C+D+E++C+H+I) 1019-19 Recurring Referends to Exceed 2018-19 Limit with Recurring Exemptions (A+B+C+D+E++C+H+I) 1019-19 Recurring Referends to Exceed 2018-19 Limit with Recurring Exemption for 2018-19 (from left) 1019-19 Recurring Referends to Exceed 2018-19 Limit with Recurring Exemption for 2018-19 (from left) 1018-19 Recurring Referends to Exceed 2018-19 Limit with Recurring Exemption for 2018-19 Limit with Recurring Exemption for 2018-19 (from left) 1018-19 Limit with Recurring Exemption for 2018-19 (from left) 1018-19 Limit with Recurring Exemption for 2018-19 (from left) 1019-19 Limit with Recurring Exemption for 2018-19 (from left) 1019-19 Limit with Recurring Exemption for 2018-19 (from left) 1019-19 Limit with Recurring Exemption for 2018-19 (from left) 1019-19 Limit with Recurring Exemption for 2018-19 (from left) 1019-19 Limit with Recurring Exemption for 2018-19 (from left) 1019-19 Limit Referended to Rescinded Taxes, 2018-19 1019-19 Limit Remarkation Exemption for 2018-19 (from left) 1019-19 Limit Remarkation Exemption for 2018-19 (from left) 1019-19 Limit Remarkation Exemption for 1018-19 (from left) 1019-19 Limit Remarkation (for 1018-1018) 1019-19 Limit Remarkati	
Low Rev Dist in CCDEB (Enfer DPI Adjustment) Current Membership Avg (2016 + 48s, 2017 + 48s) Current Membership Avg (2016 + 48s, 2017 + 48s) Current Membership Avg (2016 + 48s, 2017 + 48s) Current Membership Avg (2016 + 48s, 2017 + 48s) Current Membership Avg (2016 + 48s, 2017 + 48s) Current Membership Avg (2016 + 48s, 2017 + 48s) Max RevMillemb X Cur Memb Avg (Ln 5 x Ln 6) Max RevMillemb X Cur Memb Avg (Ln 5 x Ln 6) Max RevMillemb X Cur Memb Avg (Ln 5 x Ln 6) Max RevMillemb X Cur Memb Avg (Ln 5 x Ln 6) Transfer of Service Transfer of S	000
2018-19 Maximum Revenue / Member (Ln 3 + Ln 4) Current Membership Avg (2016+4ss, 2017+4ss, 2018+4ss)/3 Current Membership Avg (2016+4ss, 2017+4ss, 2018+4ss)/3 Current Membership Avg (2016+4ss, 2017+4ss, 2018+4ss)/3 Current Membership Avg (2016+4ss, 2017+4ss, 2018+1se) Hold Hamless Non-Recurring Exemptions (Ln 7 + Ln 78) Hold Hamless Non-Recurring Exemptions (A+B+C+D+E) Hold Hamless Non-Recurring Exemptions (A+B+C+D+E) Hold Hamless Non-Recurring Exemptions (12018-19 is first year) Transfer of Territoryotal Transfer of Territoryotal Transfer of Service Transfer	00.0
Current Membership Avg (2016+.4ss, 2017+.4ss, 2018+.4ss)3 (from left) 2016+19 Rev Limit, No Exemptions (Ln/A + Ln 7B) Max Rev/Membro X Cur Memb Avg (Ln 5) Hold Harmless Non-Recurring Exemption Total 2018+19 Recurring Exemptions (A+B+C+D+E) Hold Harmless Non-Recurring Exemptions (A+B+C+D+E) Transfer of Service Transfer of Ser	10,055.57
2018-19 Rev Limit, No Exemptions (Ln7A + Ln 7B) Max RevMemb x Cur Memb Agg (Ln 5x Ln 6) Max RevMemb x Cur Memb Agg (Ln 5x Ln 6) Hold Harmless Non-Recurring Exemptions (A+B+C+D+E) Prior Year Carryover Transfer of Territory/Other Reorg (if negative, include sign) Federal Impact Aid Loss (2016-17 to 2017-18) Reduring Referenda to Exceed (1f 2018-19 is first year) Dotal 2018-19 Non-Recurring Exemptions (Ln + Ln 8) Total 2018-19 Non-Recurring Exemptions (Ln + Ln 8) Total 2018-19 Non-Recurring Exemptions (Ln + Ln 8) Total 2018-19 Non-Recurring Exemption for 2018-19 Limit Reduction for Ineligible Exemption for 2018-19 (see pg 4 for details) Reduction for Ineligible Exemption for 2018-19 (see pg 4 for details) Reduction for Ineligible Exemption of 2018-19 (see pg 4 for details) Reduction for Ineligible Exemption of 2018-19 (see pg 4 for details) Reduction for Ineligible Exemption of 2018-19 (see pg 4 for details) Reduction for Ineligible Exemption WPCP and RPCP Private School Voucher Aid Deduction Store Aid to be Used in Computation (12A + 12B + 12C + 12D) Total Aid to be Used in Computation (12A + 12B + 12C + 12D) Total Aid to be Used in Computation (12A + 12B + 12C + 12D) State Aid to High Poverty Districts (not all districts) State Aid to Exempt Personal Property (Source 691) State Aid to Exempt Personal Property (Source 691) Total Limited Revenue To Be Used (A+B+C.D) Referendum Debt (Irade Imm) Referendum Appivd Debt (Fund 39 Debt-Src 211) Referendum Meeting Approved; Fund 41 Src 211 Referendum Meeting Approved; Src 211 Referendum Meeting A	(from left) 19,590
Max Rev/Memb x Cur Memb Avg (Lin 5 x Ln 6) Hold Harnless Non-Recurring Exemptions (A+B+C+D+E) Hold Harnless Non-Recurring Exemptions (A+B+C+D+E) Transfer of Service Transfer Service Tr	(rounded) 201,201,806
Hold Harmless Non-Recurring Exemptions (A+B+C+D+E) Total 2016-19 Recurring Exemptions (A+B+C+D+E) Triansfer of Service Transfer of Service Transfer of Territovycet Transfer of Service Transfer of Exceed 2017-18) Total 2018-19 Innit with Recurring Exemptions (A+B+C+D+E+F+G+H+I) Total 2018-19 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I) Total 3 2018-19 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I) Total 3 2018-19 Non-Recurring Exemptions (A+B-C+D+E+F+G+H+I) Total 3 2018-19 Non-Recurring Exemptions (A+B-C+D+E+F-G+H+I) Total 4 2018-19 Non-Recurring Exemptions (A+B-C+D+E+F-G+H+I) Total 4 2018-19 Non-Recurring Exemptions (A+B-C+D+E+F-G+H+I) Total 4 2018-19 Non-Recurring Exemptions (A+B-I-D+I) Total 4 2018-19 Non-Recurring Exemptions (A+B-I-D+I-D+I-D+I-D+I-D+I-D+I-D+I-D+I-D+I-D	196,988,616
Total 2018-19 Recurring Exemptions (A+B+C+D+E) Prior Year Carryover Transfer of Servivoer Transfer of Servivoe	4,213,190
Prior Year Carryover Transfer of Service Trans	(rounded) 1,174,860
Transfer of Service Transfer of Transfer o	0
Transfer of Territory/Other Reorg (if negative, include sign) Federal Impact Ad Loss (2016-77 to 2017-18) Total Solution Exemptions (Ln 7 + Ln 8) Total Solution Exemptions (Ln 7 + Ln 8) Total Solution Exemption for 2018-19 (see pg 4 for details) Adjustment for Returded or Rescinded Taxes, 2018-19 Federal Exemption for 2018-19 (see pg 4 for details) Adjustment for Returded or Rescinded Taxes, 2018-19 For aver Open Exemption for 2018-19 (see pg 4 for details) Adjustment for Returded or Rescinded Taxes, 2018-19 For aver Open For Inclinent (Ln 9 + Ln 10) Environmental Remediation Exemption WPCP private School Voucher Aid Deduction WPCP private School Voucher Aid Deduction Otols 19 Private School Voucher Aid Deduction Otols 19 Private School Voucher Aid Deduction Otols 19 Cotober 17 Aid Certification School Sc	1,174,860
Federal Impact Aid Loss (2016-17 to 2017-18) Recurring Referenda to Exceed (1f 2018-19 is first year) 2018-19 Limit with Recurring Exemptions (Lin 9 Lin 8) Total 2018-19 Workey Exemption for 2018-19 (from left) Non-Recurring Referenda to Exceed 2018-19 Limit Declining Enrollment Exemption for 2018-19 (from left) Non-Recurring Referenda to Exceed 2018-19 (iron left) Adjustment Exemption for 2018-19 (see gp 4 for details) Adjustment Exemption for 2018-19 (see gp 4 for details) Adjustment for Refunded or Rescinded Taxes, 2018-19 Prior Year Copen Enrollment (uncounted pupils) Reduction for Ineligible Fund 80 Expenditures (enfer as negative) Reduction for Ineligible Fund 80 Expenditures (enfer as negative) Reduction for Ineligible Fund 80 Expenditures (enfer as negative) Reduction for Ineligible Fund 80 Expenditures (enfer as negative) Reduction for Ineligible Fund 80 Expenditures (enfer as negative) Reduction for Ineligible Fund 80 Expenditures (enfer as negative) Reduction for Ineligible Fund 80 Expenditures (enfer as negative) Reduction for Ineligible Fund 80 Expenditures (enfer as negative) Reduction for Ineligible Fund 80 Expenditures (enfer as negative) Resemble Limit Mall Exemption (12A + 12B + 12C + 12D) Total Aid to be Used in Computation (12A + 12B + 12C + 12D) Total Aid to be Used in Computers (Source 691) Resemble Limited Revenue To Be Used (A+B+C) Allowable Limited Revenue To Be Used (A+B+C) Total Limited Revenue To Be Used (A+B+C) Entities Required Below: Enter armits needed by purpose and fund: Gapial Exp, Annual Meeting Approved. Total Revenue from Other Levies (A+B+C+D) Referendum Appivd Debt (Fund 39 Debt-Src 211) Copial Exp. Annual Meeting Approved. Copial Exp. Annual Meeting Approved. Copial Exp. Annual Meeting Approved. Total Revenue From Other Revenue Total Revenue Revenue From Other Revenue Total Revenue Revenue Total Revenue Revenue From Other Revenue Total Revenue	0
Recurring Referends to Exceed (if 2018-19 is first year) 2018-10 Linit with Recurring Exemptions (Ln 7 + Ln 8) Total 2018-10 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I) Total 2018-10 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I) Total 2018-10 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I) Both State 2018-19 Non-Recurring Exemption for 2018-19 (from left) Application of Deceed 2018-19 (from left) Application of Recurred of Resembed 12 xees, 2018-19 Recurred To Returded of Resembed 12 xees, 2018-19 WPCP and RPCP Private School Voucher Aid Deduction WPCP and RPCP Private School Voucher Aid Total A	C
Total 2018-19 Limit with Recurring Exemptions (A+B+C+D+E+F+G+H+I) Non-Recurring Referenda to Execed 2018-19 Limit Non-Recurring Referenda to Execed 2018-19 Limit Non-Recurring Referenda to Execed 2018-19 (see pg 4 for details) Beclining Enrollment Exemption for 2018-19 (see pg 4 for details) Adjustment for Refunded or Rescinded Taxes, 2018-19 Berlot For Ineligible Fund 80 Expenditures (einfer as negative) Environmental Remediation Exemption WPCP private School Voucher Aid Deduction WPCP private School Voucher Aid Deduction 2018-19 Revenue Limit With All Exemptions (Ln 9 + Ln 10) Total Add to be Used in Computation (12A + 12B + 12C + 12D) Cotal - 19 Cotober 14 Aid Certification → Cell is locked. State Add to Exempt Computers (Source 691) Reference To Use The Computers (Source 691) Reference To Use Used (A+B+C) Allowable Limited Revenue To Be Used (A+B+C) Entities Required Below: Enter amits needed by purpose and fund: Gan Operations: Find 10 Src 211 Cotal Limited Revenue To Be Used (A+B+C+D) Referendum Appivd Debt (Fund 39 Debt-Src 211) Cotal Exp. Annual Meeting Approved: Fund 41 Src 211 Referendum Appivd Debt (Fund 39 Debt-Src 211) Cotal Revenue To Be Used (A+B+C+D) Referendum Appivd Debt (Fund 39 Debt-Src 211) Cotal Revenue To See (Fund 89 Cotal 1) Referendum Appivd Debt (Fund 89 Debt-Src 211) Cotal Revenue To See (Fund 80 Sec 211) Referendum Appivd Debt (Fund 89 Debt-Src 211) Referendum Appivd Debt (Fund 89 Debt-Src 211) Cotal Revenue Total Levies (A+B+C+D) Referendum Appivd Debt (Fund 89 Debt-Src 211) Referendum Appivd Debt (Fund 89 Debt-Src 211) Cotal Revenue Total Levies (A+B+C+D) Referendum Appivd Debt (Fund 89 Debt-Src 211)	
Total 2018-19 Work-Recurring Exemptions (A+B+C-D+E+F+G+H+I) Non-Recurring Referends to Exceed 2018-19 Limit Declining Enrollment Exemption for 2018-19 (from left) Adjustment for Refunded or Rescinded Taxes, 2018-19 Adjustment for Refunded or Rescinded Taxes, 2018-19 Prior Year Open Enrollment (uncounted pupils) Reduction for Ineligible Fund 80 Expenditures (enrica s negative) Franchist and RPCP Private School Voucher Aid Deduction Says Private School Voucher Aid Deduction Says Private School Voucher Aid Deduction Total Aid to be Used in Computation (12 + 12B + 12C + 12D) Total Aid to be Used in Computation (12 + 12B + 12C + 12D) Total Aid to be Used in Computation (12 + 12B + 12C + 12D) Sate Aid to High Poverty Districts (not all districts) State Aid to Exempt Computers (Source 691) Remember To use The Corpser 14 Alb Certification or Computers (Source 691) Remember To use The Corpser 14 Alb Certification or Computers (Source 691) Remember To use The Corpser 14 Alb Certification or Computers (Source 691) Total Limited Revenue To Be Used (A+B+C) Total Limited Revenue To Be Used (A+B+C) Total Limited Revenue To Be Used (A+B-C+D) Referendum Appivd Debt (Fund 39 Debt-Src 211) Cotal Exp. Annual Meeting Approved 211 Referendum Appivd Debt (Fund 39 Debt-Src 211) Cotal Exp. Annual Meeting Approved 211 Referendum Appivd Debt (Fund 39 Debt-Src 211) Cotal Exp. Annual Meeting Approved 211 Referendum Appivd Debt (Fund 39 Debt-Src 211) Cotal Cotal Computers (Corpser 12 Alb Cotal Computer) Referendum Appivd Debt (Fund 39 Debt-Src 211) Referendum Appivd Debt (Fund 39 Debt-Src 211) Cotal Cota	378 BBB
Proncheduring Enrollment Exemption for 2018-19 Limit Declining Enrollment Exemption for 2018-19 Limit Declining Enrollment Exemption for 2018-19 Limit Checuring Seferended Taxes, 2018-19 [197, 1023] Find ye greicher of the Exemption for 2018-19 Limit Checuring Serior of Rescinded Taxes, 2018-19 [197, 1023] Fround the Exemption for 2018-19 [197, 1023] Fround RPCP Private School Voucher Aid Deduction Checuring Exemption (Lin 9 + Lin 10) [18, 296, 091] WRCP and RPCP Private School Voucher Aid Deduction Checuring Exemptions (Lin 9 + Lin 10) [19, 296, 091] WRCP and RPCP Private School Voucher Aid Deduction Checuring Checuring Exemptions (Lin 9 + Lin 10) [19, 296, 091] State Aid to be Used in Computation (124 + 12B + 12C + 12D) [17, 236, 174] State Aid to Leigh Poverty Districts (not all districts) [17, 202, 398] State Aid for Exempt Computers (Source 891) [17, 202, 398] Allowable Limited Revenue To Be Used (A+B+C) [10, 38, 41 Levies) [10, 38, 41 Levies) [10, 38, 41 Levies) [10, 38, 41 Levies] [10, 41, 41] [10, 41, 41] [10, 41, 41] [10, 41, 41] [10, 41, 41] [10, 41, 41] [10, 41, 41] [10	36 797 24
Proceining Enrollment Exemption for 2018-19 (from left) Energy Efficiency Net Exemption for 2018-19 (from left) Energy Efficiency Net Exemption for 2018-19 (from left) Adjustment for Refunded or Rescinded Taxes, 2018-19 Adjustment for Refunded or Rescinded Taxes, 2018-19 Adjustment for Refunded or Rescinded Taxes, 2018-19 Environmental Remediation Exemption WPCP Private School Voucher Aid Deduction 2018-19 Revenue Limit With All Exemptions (Ln 9 + Ln 10) 2018-19 Revenue Limit With All Exemptions (Ln 9 + Ln 10) 2018-19 Revenue Limit With All Exemptions (Ln 9 + Ln 10) 2018-19 Chooker 13 Act Call is locked. State Aid to High Poverty Districts (not all districts) State Aid to High Poverty Districts (not all districts) State Aid to High Poverty Districts (not all districts) Remember to use the cortober 15 Act Call is locked. Allowable Limited Revenue To Be Used (A+B+C) Entities Required Below: Enter armits needed by purpose and fund: Gan Operations: Find 10 Src 211 Referendum Appivd Debt (Fund 39 Debt-Src 211) Referendum Appivd Debt (Fund 39 Debt-Src 211) Referendum Appivd Debt (Fund 39 Debt-Src 211) Cogalial Exp. Annual Meeting Approved: Community Sevices (Fund 48 Src 211) Entities Required Below: Community Sevices (Fund 80 Src 211) Cotal Revenue Fund 80 Src 211) Entities Required Below: Copalial Exp. Annual Meeting Approved Community Sevices (Fund 80 Src 211) Cotal Revenue Fund 80 Src 211 Referendum Appivd Debt (Fund 80 Pept-Src 211) Cotal Revenue Fund 80 Src 211 Cotal Revenue Fund 80 Src 21	
Energy Efficiency Net Exemptation for 2018-19 (see pg 4) for details) Adjustment for Retunded or Rescinded Taxes, 2018-19 Prior Year Open Terrollment (uncounted pupilis) Provinty Efficiency Net Exemptation for 2018-19 (see pg 4) Reduction for Ineligible Fund 80 Expenditures (enter as negative) Benvironmental Remediation Exemption (Ln 9 + Ln 10) Total Aid to be Used in Computation (12A + 12B + 12C + 12D) 2018-19 Revenue Limit With All Exemptions (Ln 9 + Ln 10) Total Aid to be Used in Computation (12A + 12B + 12C + 12D) 2018-19 Revenue Limit With All Exemptions (Ln 9 + Ln 10) Total Aid to be Used of Computation (12A + 12B + 12C + 12D) State Aid for Exempt Computation (12A + 12B + 12C + 12D) Reference Computers (Source 691) Reference	4 213 284
Adjustment for Exemptor Taxes, Sac Pg 11 or Sac Pg 11 or Sac Pg 11 or Sac Pg 1234 Reduction for Ineligible Fund 80 Expenditures (enfer as negative) Reduction for Ineligible Fund 80 Expenditures (enfer as negative) Reduction for Ineligible Fund 80 Expenditures (enfer as negative) Reduction for Ineligible Fund 80 Expenditures (enfer as negative) NuPCP and RPCP Private School Voucher Aid Deduction WPCP and RPCP Private School Voucher Aid Deduction 18,266 091 SNSP Private School Voucher Aid Deduction 18,266 091 Total Aid to be Used in Computation (12A + 12B + 12C + 12D) Total Aid to be Used in Computation (12A + 12B + 12C + 12D) Salate Aid to Exempt Computers (Source 691) Remanse To be Used (ArB+C) (10, 38, 41 Levies) Rotal Aid for Exempt Computers (Source 694) Total Limited Revenue To Be Used (A+B+C) (10, 38, 41 Levies) Rotal Aid for Exempt Computers (Source 64) Total Limited Revenue To Be Used (A+B+C) Total Limited Revenue To Be Used (A+B+C) Capital Exp, Annual Meeting Appred Debt (Fund 39 Debt-Src 211) Referendum Appred Debt (Fund 39 Debt-Src 211) Referendum Appred Debt (Fund 39 Debt-Src 211) Control Exemptor (Computation Exp. Annual Meeting Appred Debt (Fund 39 Debt-Src 211) Referendum Appred Debt (Fund 39 Debt-Src 211) Computer (Source 601) Referendum Appred Debt (Fund 39 Debt-Src 211) Computer (Source 602) Referendum Appred Debt (Fund 39 Debt-Src 211) Computer (Source 602) Referendum Appred Debt (Fund 39 Debt-Src 211) Computer (Source 602) Referendum Appred Debt (Fund 39 Debt-Src 211) Computer (Source 602) Referendum Appred Debt (Fund 39 Debt-Src 211) Referendum Appred Debt (Fund 39 Debt-Src 211)	7 853 O61
Argustinant of vertical transfer of the second of the property	4,633,031
From the Operation Remover pupplism From the Operation Remover pupplism From the Operation Remover of the Operation Remover pupplism WRSP Private School Voucher Aid Deduction WRSP Private School Voucher Aid Deduction 2018-19 Revenue Limit With All Exemptions (Ln 9 + Ln 10) Total Aid to be Used in Computation (12A + 12B + 12C + 12D) Total Aid to be Used in Computation (12A + 12B + 12C + 12D) Total Aid to be Used in Computation (12A + 12B + 12C + 12D) State Aid to thigh Poverty Districts (not all districts) State Aid for Exempt Computers (Source 691) Remember To use the Corpset (Source 691) Remember To use the Corpset (Source 691) Remember To use the Corpset (AB+C) (1, 0.38, 41 Levies) (1, 0.34, 41 Levies) Total Limited Revenue To Be Used (AB+C) Total Limited Revenue To Be Used (AB+C) Total Limited Revenue To Be Used (AB+C) Computing Services (Fund 39 Debt-Src 211) Total Revenue from Other Levies (A+B-C+D) Referendum Appivd Debt (Fund 39 Debt-Src 211) Source State Aid Source (Sur 211) Total Revenue For Computers (Sur 211) Referendum Appivd Debt (Fund 39 Debt-Src 211) Ferrendum Appivd Debt (Fund 39 Debt-Src 211) Ferrendum Appivd Debt (Fund 39 Debt-Src 211) Ferrendum Appivd Debt (Fund 39 Debt-Src 211)	82,334
Previounmental Remediation Exemption WPCP and RPCP Private School Voucher Aid Deduction SASS FAB SNSP Private School Voucher Aid Deduction SNSP Private School Voucher Aid Deduction Total Aid to be Used in Computation (12A + 12B + 12C + 12D) Total Aid to be Used in Computation (12A + 12B + 12C + 12D) SNST Aid to High Poverty Districts (not all districts) State Aid to Exempt Computers (Source 691) Remember To Use The Croper 13 December 1 (Line 12) SNA FAB Allowable Limited Revenue To Be Used (A+B-C) Total Limited Revenue To Be Used (A+B-C) Total Limited Revenue To Be Used (A+B-C) Copial Exp, Annual Meeting Approach property (Source 631) Referendum Apprivation State Aid SNC 211 Copial Exp, Annual Meeting Approach Debt (Fund 39 Debt-Src 211) Copial Exp, Annual Meeting Approach Debt (Fund 39 Debt-Src 211) Copial Exp, Annual Meeting Approach Debt (Fund 39 Debt-Src 211) Copial Exp, Annual Meeting Approach Debt (Fund 39 Debt-Src 211) Copial Exp, Annual Meeting Approach Debt (Fund 39 Debt-Src 211) Copial Exp, Annual Meeting Approach Debt (Fund 39 Debt-Src 211)	92,234
SMSP Private School Voucher Aid Deduction SMSP Aid Volge House School Voucher Aid Laborate SMSP Aid Volge House School Voucher Aid SMSP Aid SMSP Aid to High Proverty Districts (not all districts) SMSP Aid to High Proverty Districts (not all districts) SMSP Aid to High Proverty Districts (not all districts) SMSP Aid to High Proverty Districts (not all districts) SMSP Aid to High Proverty Districts (not all districts) SMSP Aid to High Proverty Districts (not all districts) SMSP Aid to High Proverty Districts (Lin 11 - Lin 12) Total Limited Revenue To Be Used (A+B+C) Entries Required Below: Enter armits needed by purpose and fund: Entries Required Below: Enter armits needed by purpose and fund: Capital Enty, Annual Meeting Approved Fruch 41 Src 211 Capital Exp, Annual Meeting Approved Fruch 39 Debt-Src 211) Referendum Apprival Debt (Fund 39 Debt-Src 211) SMSP Aid Below: Find 80 Src 211)	
SNSS Private School Voucher Aid Deduction 245,540 2018-19 Revenue Limit With All Exemptions (Ln 9 + Ln 10) Total Aid to be Used in Computation (12A + 12B + 12C + 12D) Total Aid to be Used in Computation (12A + 12B + 12C + 12D) State Aid to be Used in Computation (12A + 12B + 12C + 12D) State Aid to High Powerty Districts (not all districts) State Aid to Fixempt Computers (Source 691) State Aid for Exempt Personal Property (Source 691) Remember To Use The Computers (Source 691) Remember To Use The Computers (Source 691) Remember To Use The Computers (Source 691) Total Limited Revenue: (Line 11 - Line 12) Total Limited Revenue To Be Used (A+B+C) Gen Operations: Find 10 Src 211 Total Limited Revenue from Other Levies (A+B+C+D) Referendum Debt (Inside limit) Fund 38 Cr 211 Total Revenue from Other Levies (A+B+C+D) Referendum Appivd Debt (Fund 39 Debt-Src 211) Referendum Appivd Debt (Fund 39 Debt-Src 211) Sommunity Services (Fund 89 Debt-Src 211) Fig. 3437 439 Community Services (Fund 41 Src 211)	18 296 194
2018-19 Revenue Limit With All Exemptions (Ln 9 + Ln 10) Total Aid to be Used in Computation (12A + 12B + 12C + 12D) 2018-19 Cotober 1A Aid Certification > Cell is locked. 2018-19 Cotober 1A Aid Certification > Cell is locked. 2018-19 Cotober 1A Aid Certification > Cell is locked. 157,588,174 State Aid for Exempt Computers (Source 691) Revenue Personal Property (Source 691) Revenue Revenue: (Line 11 - Line 12) (10, 38, 41 Levies) (10, 38, 41 Levies) (10, 38, 41 Levies) Total Limited Revenue To Be Used (A+B+C) Role Operations: Find 10 Siz 211 Cotal Limited Revenue To Be Used (A+B+C) Cotal Limited Revenue To Be Used (A+B-C+D) Referendum Appivd Debt (Fund 39 Debt-Siz 211) Cotal Exp. Annual Meeting Approach (Fund 39 Debt-Siz 211) Cotal Evenue from Other Levies (A+B-C+D) Referendum Appivd Debt (Fund 39 Debt-Siz 211) Cotal Aid Revenue Form 40 Siz 211) Cotal Cotal Revenue Form Other (Fund 39 Debt-Siz 211) Cotal Revenue from Other (Fund 39 Debt-Siz 211) Cotal Aid Revenue Form Aid Siz 211) Cotal Aid Revenue Form Aid Siz 211)	345 540
Total Aid to be Used in Computation (124 + 12E + 12C + 12D) 2018-19 October 15 Aid Certification > Cell is locked. State Aid to High Poverty Districts (not all districts) State Aid to High Poverty Districts (not all districts) State Aid to High Poverty Districts (not all districts) State Aid for Exempt Computers (Source 891) State Aid for Exempt Porperty (Source 891) State Aid for Exempt Porperty (Source 891) Allowable Limited Revenue. (Line 12) (10, 38, 41 Levies) Total Limited Revenue To Be Used (A+B+C) Not > line 13 Not > line 13 Not > line 13 Not > line 13 Total Ailowable Levies (A+B+C+D) Referendum Appivd Debt (Fund 39 Debt-Src 211) Capital Exp, Annual Meeting Approved Fund 41 Src 211 Total Revenue from Other Levies (A+B+C+D) Referendum Appivd Debt (Fund 39 Debt-Src 211) Signo (2000) Community Sevies (Fund 89 Debt-Src 211) Signo (2000) Community Sevies (Fund 89 Debt-Src 211) Signo (2000) Community Sevies (Fund 80 Debt-Src 211)	239 173 907
State Aid to High Poverty Districts (not all districts) State Aid to High Poverty Districts (not all districts) State Aid to High Poverty Districts (not all districts) State Aid to High Poverty Districts (not all districts) State Aid to Exempt Poverty Districts (not all districts) State Aid for Exempt Poverty Districts (not all districts) State Aid for Exempt Poverty Districts (Source 691) Remember 10 Use 10 Us	154 726 793
State Aid to High Poverty Districts (not all districts) State Aid to High Poverty Districts (not all districts) State Aid for Exempt Computers (Source 691) State Aid for Exempt Personal Property (Source 691) Remembers not Property (Source 691) Rotable Limited Revenue: (Line 11 - Line 12) Total Limited Revenue To Be Used (A-B-C) Sen Operations: Find 10 Src 211 Sen Operations: Find 10 Src 211 Referendum Debt (Inside limit) Fund 38 Src 211 Colabila Exp, Annual Meeting Approved: Fund 41 Src 211 Referendum Appivd Debt (Fund 39 Debt-Src 211) Referendum Appivd Debt (Fund 39 Debt-Src 211) Sen Operations: Fund 80 Src 211) Sen Operations (Src 212) Community Sen/Ges (Fund 80 Src 211) Sen Operations (Src 212) Sen Op	
State Aid for Exempt Computers (Source 691) State Aid for Exempt Computers (Source 691) Remainser to use The october 14 Alb Certification When SetTing The DISTRICT LEVY. Allowable Limited Revenue To Be Used (A+B-C) Total Limited Revenue To Be Used (A+B-C) Total Revenue Find Size 211 Copial Exp, Annual Meeting Approach (Fund 43 Size 211 Capial Exp, Annual Meeting Approach (A+B-C-D) Referendum Approach Certification Size (A+B-C-D) Referendum Approach Debt (Fund 39 Debt-Size 211) Copial Exp, Annual Meeting Approach Certification Other Certification Other Certification Other Certification Certification Other Certification Other Certification Certification Other Certification Certification Other Certification Certifi	1 702 380
State Aid for Exempt Personal Property (Source 691) Remember To use THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY. Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies) Total Limited Revenue To Be Used (A+B+C) Entries Required Below: Enter amnts needed by purpose and fund: Gen Operations: Find 10 Sto 211 Non-Referendum Debt (Inside limit) Fund 38 Sto 211 Total Revenue from Other Levies (A+B+Cb) Total Revenue from Other Levies (A+B+Cb) Referendum Apprivd Debt (Fund 39 Debt-Src 211) Referendum Apprivd Debt (Fund 39 Debt-Src 211) Total Revenue from Other Levies (A+B+C+D) Referendum Apprivd Debt (Fund 39 Debt-Src 211) For year Levy Characeback for Uncollectible Taxes (Src 212)	858 758
Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 e.Neuse) Total Limited Revenue To Be Used (A+B+C) Entries Required Below: Enter amuls needed by purpose and fund: Gen Operations: Find 10 Src 211 Non-Referendum Debt (inside limit) Non-Referendum Debt (inside limit) Total Revenue from Other Levies (A+B+C+D) Referendum Approved: Fund 41 Src 211 Total Revenue from Other Levies (A+B+C+D) Referendum Approve Debt (Fund 39 Debt-Src 211) Total Revenue from Other Levies (A+B+C+D) Referendum Approve Debt (Fund 39 Debt-Src 211) Total Revenue from Other Levies (A+B+C+D) Referendum Approve Debt (Fund 39 Debt-Src 211) Total Revenue from Other Levies (A+B+C+D) Referendum Approve Debt (Fund 39 Debt-Src 211)	577.481
Allowable Limited Revenue: (Line 11 - Line 12)	HE DISTRICT LEVY.
Total Limited Revenue To Be Used (A+B+C) Not > line 13 Entities Required Below: Enter ammts needed by purpose and fund: Gen Operations: Find 10 Src 211 72,101,999 Non Referenchum Debt (inside limit) Fund 38 Src 211 72,101,999 Non Referenchum Debt (inside limit) Fund 38 Src 211 72,101,999 Referenchum Debt (inside limit) Fund 38 Src 211 12,345,115 Capital Exp, Annual Meeting Approved Bebt-Src 211 1837,439 Referendum Approv Debt (Fund 39 Debt-Src 211) 5,000,000 Prior Year Lew Chardeback fro Uncollectible Taxes (Src 212) 6,000,000	84,447,114
Total Limited Revenue To Be Used (A+B+C) Entries Required Below: Enter armtis needed by purpose and fund: Gen Operations: Fract 10 Size 211 Capital Exp, Annual Meeting Approved: Fund 41 Size 211 Total Revenue from Other Levies (A+B+C+D) Referendum Approved Debt (Fund 39 Debt-Size 211) Referendum Approved Debt (Fund 39 Debt-Size 211) Referendum Approved Debt (Fund 39 Debt-Size 211) For year Levy Characeback for Uncollectible Taxes (Size 212) Community Services (Fund 80 Size 211)	
Entries Required Below: Enter amnts needed by purpose and fund: Gen Operations: Fnd 10 Src 211 Non-Referendum Debt (inside lith) Total Revenue from Other Levies (A+B+C+D) Referendum Apprvd Debt (Fund 39 Debt-Src 211) Total Revenue from Other Levies (A+B+C+D) Referendum Apprvd Debt (Fund 39 Debt-Src 211) For year Levy Characeback frou Hoollectible Taxes (Src 212) Community Services (Fund 80 Src 211)	ine 13 84,447,114
Gen Operations: Find 10 Src 211 72,101,999 Non-Referendum Debt (inside limit) 12,345,115 Capital Exp, Amrual Meeting Approved: Fund 41 Src 211 12,345,115 Total Revenue from Other Levies (A+B+C+D) 1,837,439 Referendum Appivd Debt (Fund 39 Debt-Src 211) 5,000,000 Prior Year Levy Charceback fror Uncollectible Taxes (Src 212) 6,000,000	
Non-Referendum Debt (inside limit) Fund 38 Src 211 Capital Exp, Annual Meeting Approved: Fund 41 Src 211 Total Revenue from Other Levies (A+B-C-4D) Referendum Appivd Debt (Fund 39 Debt-Src 211) Poinnmulity Services (Fund 68 Src 211) Point Vert Lew Charceback for Uncollectible Taxes (Src 212)	₾
Capital Exp, Annual Meeting Approved: Fund 41 Src 211 Total Reveniue from Other Levies (A+B+C+D) Teferendum Approvd Debt (Fund 39 Debt-Src 211) Community Services (Fund 80 Src 211) Floor Year Lew Chardeebeck (for Uncollectible Taxes (Src 212)	9
Total Revenue from Other Levies (A+8+C+D) Referendum Approvd Debt (Fund 39 Debt-Src 211) Community Services (Fund 80 Src 211) Sp00,000 Prior Year Lew Charceback for Uncollectible Taxes (Src 212)	(to Budo
Referendum Apprvd Debt (Fund 39 Debt-Src 211) 1,837,43 Community Services (Fund 80 Src 211) 5,000,00 Prior Year Levy Charceback for Uncollectible Taxes (Src 212)	6,837,439
Community Services (Fund 80 Src 211) 5,000,00 Prior Year Levy Charaeback for Uncollectible Taxes (Src 212)	_
Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	5,000,000 (to Budget Rpt)
	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	(to Buc
+ 14B + 14C + 15)	
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate = 0.00999854

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

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

MAY 2017)
(CERT
VALUE
PLTER
& 2016 COMPU
-
4Y 2018
(CERT M/
FCE
F0CT
17107

892,408

2,895,000 1,861,849

3,723,699

1,241,233

K-12 1,930,000

> PRIMARY (G1) SECONDARY (G6) TERTIARY (G11)

GUARANTEES FOR OCT 15 CERTIFICATION:

UHS 5,790,000

ᇲ

ZOLY INTOOL VALUE (CENTIMALIZOLO) & ZOLO COMPOLEN VALUE	(CERT MAT 2017)	2011)	IERIIART (G11) 394,959 1,704,017	094,400
Racine 4620			2018-19 OCT 15 CERTIFICATION	ERTIFICATION
PART A: 2017-18 AUDITED MEMBERSHIP		Ħ	PART E: 2017-18 SHARED COST - CONTINUED	228,060,615.10
Committee to the Commit		40.400.00		7 000
AT SKD FKI SEPT 1/ MEMBERSHIP (Include You'd Challenge)		19,496.00	E VALMARY COST COST COST COST COST COST COST COST	000,1
AZ ZND FKI JAN 18 MEMBERSHIP (Include Youth Challenge)		19,458.00	E/ PRIMARY CEILING (A/ E6)	21,647,000.00
A3 TOTAL (A1 + A2)		38,954.00	E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)	21,647,000.00
A4 AVERAGE (A3/2) (ROUNDED)		19,477.00	E9 SECONDARY COST CEILING PER MEMBER	9,729
A5 SUMMER 17 FTE EQUIVALENT* (ROUNDED)		370.00	E10 SECONDARY CEILING (A7 * E9)	210,603,663.00
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	ĵ.	00.0	E11 SECONDARY SHARED COST	188,956,663.00
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)		00'0	((LESSER OF E5 OR E10) - E8)	
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER		1,783.00	E12 TERTIARY SHARED COST	17,456,952.10
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS NEW IN 2017-18	017-18	17.00	(GREATER OF (E5 - E8 - E11) OR 0)	
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D) (ROUNDED)		21,647.00	SHARED COST PER MEMBER = \$10,535	
* Ch 220 Resident Inter FTE counts only 75%.				
PART B: 2017-18 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC)			PART F: EQUALIZED PROPERTY VALUE	
B1 TOTAL REVENUE & TRNSF IN 10R 0000000000000000000000000000000000	+	257 354 821 65	E1 2017 TEQUIT VALUE (CERT MAY 18) + EXEMPT COMPUTER VALUE (CERT MAY 17)	8 825 213 850
PROP TAX + COMPLITER AID		76.376.584.90	VALUE PER MEMBER 2 407 688	
		142 917 969 00		
	•	0.00	PART G-2048-49 FOLIAL AID RY TIER-LISING 2047-48 PL-4506-AC DATA	
RECROSCETTI EMENT		00.0	G1 DPIMARY GLADANTEED VALUE DEP MEMBER	1 930 000
HLCN.		00.0		41 778 710 000
		00 0	G3 PRIMARY RECHIRED RATE (F8 / G2)	0.00051813
BEELIND		000	GA DEIMAN NET GUADANTEEN VALUE (GO - E1)	32 953 496 150
	1	37 730 030 05	GF THRAND IN THE GOVERNMENT OF STAND IN THE STAND OF THE	47 074 404 06
	ľ	00,000,00	GO TRIMANI EKOALIZATION ZIO GO G4) (NOI EEGO ITAN O)	4 744 723
10 a 2021 IN CIVILL INCIDENCE TO TOOK THE ACTION OF THE CO.			GO SECONDÁRIO GOZÁRANIEMED CO SECONDÁRIO CO	25 050 050 56
OF GENERAL FUND (FI-13	11:	10000 010 010	S SECONDARY GLARAN ELED VALUE (1) (A) - (b)	167,076,898,92
ES	ŧ	256,353,306.24	GB SECONDARY REQUIRED RATE (E11/G/)	0.00 / 03252
œ.		117,000.00	G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	18,043,756,901
	•	0.00	G10 SECONDARY EQUALIZATION AID (G8 * G9)	126,893,081.28
>		507,031.98	G11 TERTIARY GUARANTEED VALUE PER MEMB	594,939
0	+	255,729,274.26	G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	12,878,644,533
		38,060,267.75	G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00135550
C7 OPERATIONAL DEBT, INTEREST 38E+39E 283000 680	+	0.00	G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	4,053,430,683
C8 NET COST GENERAL FUND (NOT LESS THAN 0)	II	217,669,006.51	G15 TERTIARY EQUALIZATION AID (G13 * G14)	5,494,425.29
PART D: 2017-18 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC)			PART H: 2018-19 OCT 15 CERTIFICATION EQUALIZATION AID	
D1 TOTAL REVENUE & TRNSF IN 38R + 39R 000	+	24,456,421.55	H1 2018-19 EQUALIZATION AID OCT 15 CERT ELIGIBILITY (G5+G10+G15) NOT< 0	149,461,701.53
D2 TRNSF FROM GEN FUND 10E 411000 838 + 839	- 68	117,000.00	H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)	00'0
D3 PROPERTY TAXES 38R + 39R 210		10,920,678.00	H2A PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE	0.00
D4 PAYMENT IN LIEU OF TAX 38R + 39R 220		0.00	H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Line H1 *-0.015353554)	-2,294,768.00
		11,998,913.04	H4 2017-18 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID	14,063.00
D6 DEDUCTIBLE RECEIPTS (D1-D2-D3-D4-D5)		1,419,830.51	H5 PRIOR YEAR (2017-18) DATA ERROR ADJ/OR FEE PENALTY	0.00
D7 TOTAL EXPENDITURES 38E + 39E 000	+	23,579,495.68	H6 2018-19 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4+H5)	147,180,997
D8 AIDABLE FUND 41 EXP (DPI AMOUNT)	+	230,856.46		zi K
D9 REFINANCING 38E + 39E 282000		11,998,913.04	*** PART I: 2018-19 OCT 15 CERT - SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY***	*
D10 OPERATIONAL DEBT PAYMENT 38E + 39E 283000		0.00	I1 2018-19 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 OCT 15 CERT ELIGIBILITY	4,476,105.20
D11 NET COST DEBT SERVICE FUNDS (CAN BE NEGATIVE)	II	10,391,608.59	12A PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)	00'0
			12B MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (Line I1 * -0.015353554)	-68,724.00
PART E: 2017-18 SHARED COST (PI-1506-AC)			12C 2017-18 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID	00.00
E1 NET COSTS: GEN +DEBT SERV FUNDS (C8 + D11)	+	228,060,615.10	13 2018-19 SPEC ADJ AID and/or CHAP 220-OCT 15 CERT (ROUND) (11+12A+12B+12C)	4,407,381.00
E2 COSTS INDIGENT TRANS/NON-SPEC ED 3K PGM AND/OR OTHER		0.00	14 2017-18 OCT-TO-FINAL ADJUSTMENT, CHOICE/CHARTER DEDUCTION	-204.00
E3 IMPACT AID NON-DEDUCTIBLE	•	0.00	*15 2018-19 OCT 15 CERTIFICATION OF GENERAL AID (H6+i3+l4)	151,588,174
E4 TOTAL SHARED COST FOR EQUALIZATION AID	IJ	228,060,615.10		2

THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE I1 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.

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