



The Launchpad to Success 

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# PROPOSED BUDGET 2019-2020

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# Proposed Budget 2019-2020

## Board of Education

Krista Brookman, President	2017-2020
Wendy L. Francour, Vice President	2017-2020
John Daniels III, Treasurer	2018-2021
Christine M. Schultz, Clerk	2019-2022
Shelley Burns	2018-2021
Akram Khan	2019-2022
Paula Taebe	2018-2021

## District Administrators

Matthew Joynt	Superintendent
Jeridon Clark	Assistant Superintendent of Educational Services
Sarah Viera	Executive Director of Business Services
Lauren Croix	Executive Director of Instructional Technology & Continuous Improvement Systems
Sarah Zelazoski	Executive Director of Human Capital
Rachel Fellenz	Executive Director of Student Services
Jennifer Flierl	Executive Director of Communications

## School Administrators

Christopher Gray	Principal, Donges Bay Elementary School
Mary Jo Tye	Principal, Oriole Lane Elementary School
Jocelyn Sulsberger	Principal, Wilson Elementary School
Lindsey Moore	Assistant Principal, Wilson Elementary School
Allison Rudich	Principal, Lake Shore Middle School
Deborah Anderson	Principal, Steffen Middle School
Brett Bowers	Principal, Homestead High School
Monique Porter	Assistant Principal, Homestead High School
Chad Sova	Assistant Principal, Homestead High School
Erich Hinterstocker	Director of High School Athletics
Kyle Thompson	Director of Buildings & Grounds
Michael Schoemer	Director of Recreation

## **PUBLIC NOTICE OF NONDISCRIMINATION & EQUAL EMPLOYMENT OPPORTUNITY**

### **Non-Discrimination Statement**

#### **BOE Policy #2260**

**Purpose:** The District is firmly committed to an educational environment that is free of discrimination and harassment in any form. This commitment applies to all aspects of policy, administration, and any and all other activities engaged in or by the District as it pertains to nondiscrimination.

**Policy:** The District must comply with all applicable state and federal laws concerning nondiscrimination. As such, the District shall not discriminate against any person in admission to the District or deny participation in or benefits of, any curricular, extracurricular, program, activity, or facilities usage on the basis of age, sex, race, religion, national origin, ancestry, creed, pregnancy, marital or parental status, sexual orientation, gender identity, gender expression, physical, mental, emotional, or learning disability or handicap, or any other protected category as required by law.

Discrimination complaints shall be processed in accordance with established procedures (see Policy 9130).

The District encourages informal resolution of discrimination complaints. A formal complaint resolution procedure is available, however, to address allegations of violations of the District's equal educational opportunities policy.

Any questions concerning this policy, or policy compliance, should be directed to:

Compliance Officer - 5000 W. Mequon Rd., Mequon, WI 53092; Phone: 262-238-8500; FAX: 262-238-8520

The responsibilities of the Compliance Officer include serving as the District's Title IX Coordinator, Section 504 Coordinator, and coordinator of all other student non-discrimination-related issues and complaints.

It is the policy of the District that no person may be illegally discriminated against in employment based on disability in accordance with the ADA, or any other factor prohibited by state or federal law (see Policy 3122).

Reasonable accommodations shall be made for qualified individuals with a disability unless such accommodations would impose an undue hardship on the District or fundamentally alter the nature of the programs.

Requests for accommodations under the Americans With Disabilities Act or under the Wisconsin Fair Employment Act from current employees must be made in writing in accordance with District policy.

<b>Legal:</b>	Title IX of the Education Amendments of 1972	PI 9 of Wisconsin Administrative Code (Pupil Nondiscrimination)
	Title VI of the Civil Rights Act of 1964	Executive Order 11246 (Equal Employment Opportunity)
	Title II of the Education Amendments of 1976	Equal Employment Opportunity Act of 1972
	Subchapter II of Chapter 111, Wisconsin Statutes (Fair Employment)	Americans with Disabilities Act of 1990
	Section 504 of the Rehabilitation Act of 1973	Age Discrimination Act of 1975
	Section 118.13, Wisconsin Statutes (Pupil Nondiscrimination)	

**Cross References:** Policy 3122 - Policy 9130

Adopted: July 20, 2009  
Last Revised: August 20, 2018

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## SECTION I: Educational Operation

### CERTIFIED STAFF

The certified staff provides an excellent K4-12 educational program. In addition to day to day teaching, staff members are involved in curriculum development, textbook evaluation and selection, program improvement committees, student supervision, athletic and extra-curricular activities, professional growth and improvement, parent communication, student help, etc.

The **impact** of enrollment fluctuations on certified staffing is significant as illustrated by the following table. The 2019-20 resident enrollment is projected at 3,672 students. Certified staff is expected to remain consistent to prior years staffing.

The certified staff as a group tends to have many years of teaching experience and educational preparation. The average teacher has 13.03 years of teaching experience and 58% of the staff members hold master's degrees.

#### Certified Staff – Full Time Equivalencies 1995-96 Through 2019-20

Positions	1995-96	2018-19	Projected 2019-20
Teachers/Specialists	273.70	259.23	257.62
Counselors/Psychologists/Social Emotional Coaches	16.00	17.00	17.00
Administrators	15.00	20.00	20.00

### EDUCATIONAL SUPPORT STAFF

Educational support personnel provide support services in the following areas: clerical, aides, paraprofessionals, facility coordinators and maintenance.

The positions listed below vary from part-time to full-time and from school year only, to year-round positions.

#### Educational Support Staff 2018-19 and 2019-20

Positions	2018-19	Projected 2019-20
Clerical/Aides	36.46	32.06
Paraprofessionals	25.40	26.40
Facility Coordinators/Maintenance/Safety	14.00	14.00
Management/Confidential	13.00	13.00

## SECTION II: Student Enrollment

### GENERAL ENROLLMENT

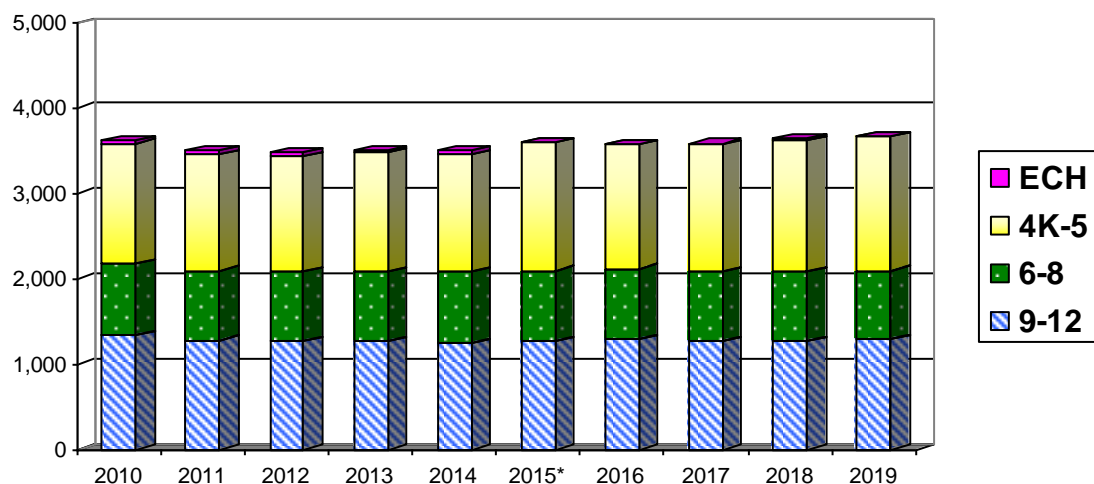
Resident enrollment data appears in the table below.

#### Historical, Current and Projected Resident Enrollment Data 2010-11 Through 2019-20

Grade	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16*	2016-17	2017-18	2018-19	2019-20
ECH	41	38	32	32	37	9	13	15	21	10
4K	0	0	0	0	0	150	134	167	186	170
5K - 5	1,415	1,365	1,350	1,391	1,372	1,343	1,314	1,319	1,356	1,400
6 - 8	836	815	815	811	841	834	830	811	812	804
9 - 12	<u>1,332</u>	<u>1,279</u>	<u>1,275</u>	<u>1,271</u>	<u>1,242</u>	<u>1,259</u>	<u>1,284</u>	<u>1,270</u>	<u>1,269</u>	<u>1,288</u>
	3,624	3,497	3,472	3,505	3,492	3,595	3,575	3,582	3,644	3,672
Inc/Dec	37	-127	-25	33	-13	103	-20	7	62	28
% Change	1.03%	-3.50%	-0.71%	0.95%	-0.37%	2.95%	-0.56%	0.20%	1.73%	0.77%

\*2015 – 1<sup>st</sup> year 4K program.

#### Student Enrollment Ten Year Trend – 2010-2019

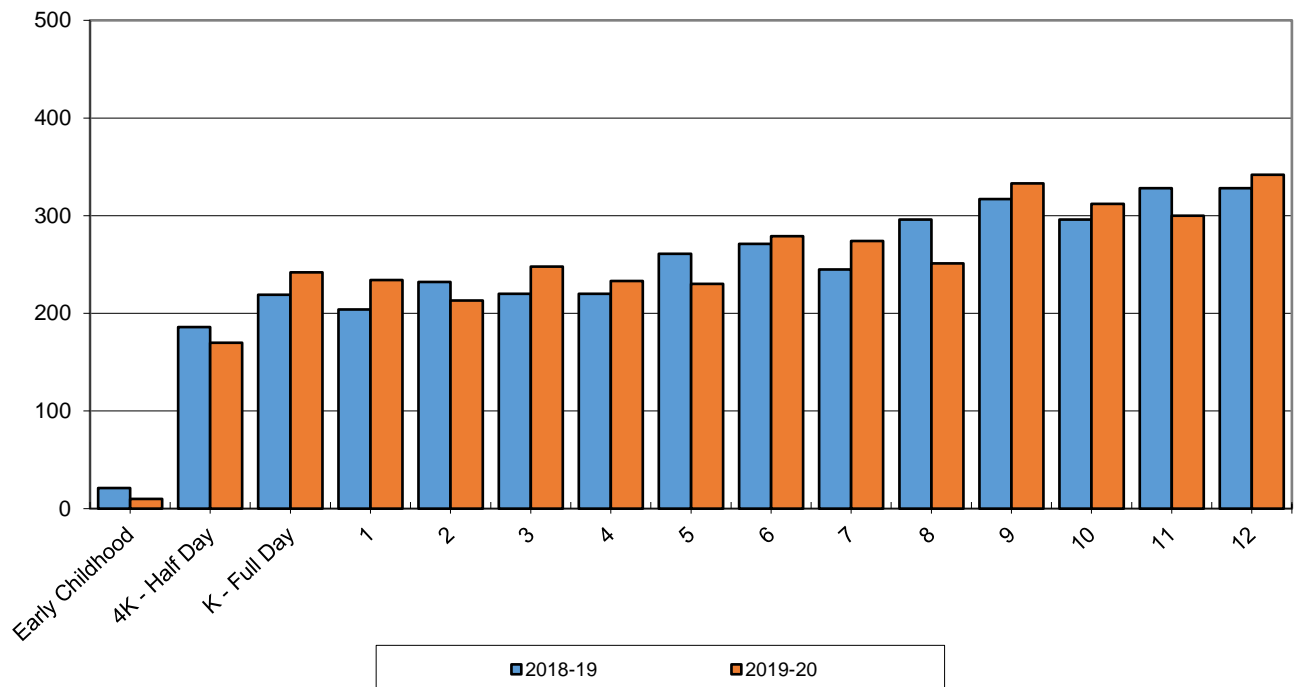


\*2015 – 1<sup>st</sup> year 4K program.

## Resident Enrollment by Grade Level 2018-19 and Projected 2019-20 Based on Third Friday in September

Grade	In-District Enrollment 2018-19	Out-of-District Enrollment 2018-19	Total Resident Enrollment 2018-19	Sub-Totals	In-District Enrollment 2019-20	Out-of-District Enrollment 2019-20	Total Resident Enrollment 2019-20	Sub-Totals	Inc/(Dec)
EARLY									
CHILDHOOD	21	0	21		10	0	10		
4K-Half Day	183	3	186		170	0	170		
K-Full Day	216	3	219	426	239	3	242	422	(4)
1	204	0	204		231	3	234		
2	231	1	232		213	0	213		
3	213	7	220		247	1	248		
4	219	1	220		225	8	233		
5	260	1	261	1,137	229	1	230	1,158	21
6	270	1	271		278	1	279		
7	240	5	245		273	1	274		
8	290	6	296	812	246	5	251	804	(8)
9	312	5	317		327	6	333		
10	287	9	296		308	5	313		
11	325	15	328		291	9	300		
12	318	10	328	1,269	328	14	342	1,288	19
<b>Total</b>	<b>3,589</b>	<b>67</b>	<b>3,644</b>	<b>3,644</b>	<b>3,615</b>	<b>57</b>	<b>3,672</b>	<b>3,672</b>	<b>28</b>

### Enrollment by Grade Level



## PUPIL-TEACHER RATIOS

Pupil-teacher ratios (PTR) are computed by grade at the district level and used for planning purposes and decision-making relative to staff allocations. District pupil-teacher ratios should not be confused with individual class sizes. Enrollment numbers used to compute pupil-teacher ratios include resident and non-resident students physically attending Mequon-Thiensville School District.

The district has attempted to establish some consistency in actual PTRs over the past years, while concurrently keeping budget and program quality priorities in perspective. The following charts show K-8 PTR data, targeted and actual PTRs, and historical PTR information.

### K-8 Pupil-Teacher Ratios 2018-2019

Grade	September Enrollment 2018-19	Sub Total	Sections	Sub Total	Pupil/Teacher Ratio	Average	Target PTR
K4	186		10.0		18.6		
K5	219	405	10.0	20.0	21.90	20.25	18-21
1	204		10.0		20.40		
2	232		10.0		23.20		
3	220	656	10.0	30.0	22.00	21.87	21-23
4	220		10.0		22.00		
5	261	481	11.0	21.0	23.73	22.90	25-27
6	271		11.0		24.64		
7	245		11.0		22.27		
8	296	812	11.0	33.0	26.91	24.61	25-31
TOTAL	2,354		104.0			22.63	

### Actual September Pupil-Teacher Ratios 2009-10 through 2018-19

Grade Level	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
K4-K5	19.80	20.45	19.78	18.20	20.00	19.5	18.41	18.94	18.74	20.25
1 - 3	22.93	23.03	22.17	23.60	22.64	22.5	23.07	20.83	21.23	21.87
4 - 5	24.95	24.75	23.90	23.75	23.73	24.6	24.77	22.95	24.52	22.90
6 - 8	26.90	27.90	27.08	27.50	27.13	28.2	28.37	27.67	25.52	24.61

## TOTAL ENROLLMENT BY GRADE - JANUARY, 2019

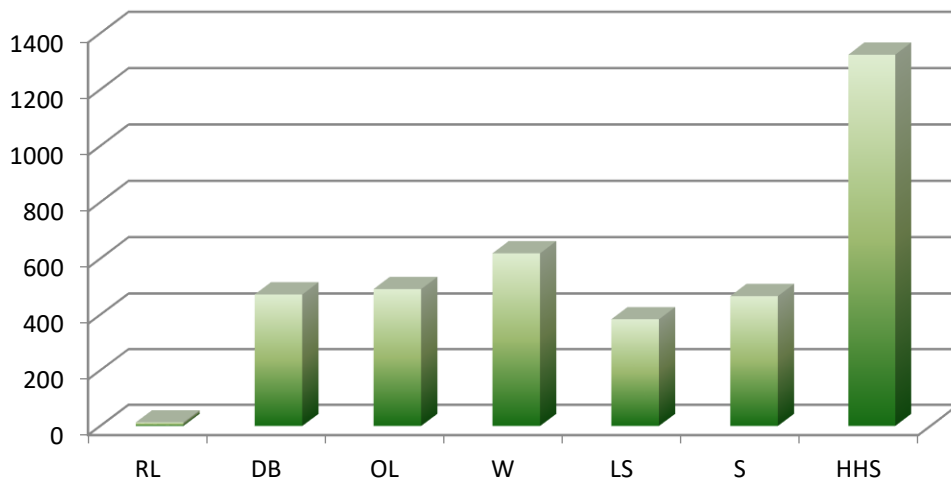
The most current enrollment data comes from the actual January enrollment count of 3,788 students and includes 13 ECH students and 174 Chapter 220 transfer and open enrollment non-resident students. Previous charts indicated a September, 2018 enrollment of 3,644 included only resident students.

The following chart shows both grade level and school enrollment data for January, 2019.

### Enrollment Count - January, 2019

Grade	RL	DB	OL	W	LS	S	HHS	TOTAL
Early Childhood	0	13	0	0				13
4K	13	48	54	72				187
K5-Full Day		61	68	88				217
1		56	76	81				213
2		79	75	84				238
3		63	78	86				227
4		71	69	87				227
5		82	72	121				275
6					124	160		284
7					119	144		263
8					141	163		304
9							323	323
10							310	310
11							341	341
12							350	350
TOTAL	13	473	492	619	384	467	1,324	3,772

### Enrollment by School - January, 2019





## SECTION III: Budget Overview

### RESIDENT ENROLLMENT AND TAXATION HISTORY

After years of rising resident enrollment in the 1990s, resident enrollment began declining in the 1997-98 school year, a trend that continued through the 2012-13 school year. Since 2013-14, resident enrollment has remained stable or has experienced slight increases. Resident enrollment is projected to increase by 28 students in the 2019-20 school year.

The following chart shows enrollment, taxation history, and tax levy per pupil for the time period 1993-2019.

#### Enrollment and Taxation History

Year	Enrollment	Equalized Valuation	Tax Levy	% Change in Tax Levy	Tax Rate/\$1,000 Equalized	Tax Levy per Pupil
1993-94	3,793	1,804,356,632	24,315,981		13.48	6,411
1994-95	3,901	1,936,295,029	25,870,428	6.39%	13.35	6,632
1995-96	3,921	2,119,926,405	26,566,823	2.69%	12.53	6,776
1996-97	4,030	2,253,764,084	26,109,237	-1.72%	11.58	6,479
1997-98	4,061	2,388,386,287	27,244,726	4.35%	11.41	6,709
1998-99	4,027	2,468,272,052	29,171,443	7.07%	11.82	7,244
1999-00	4,017	2,636,693,883	30,862,886	5.80%	11.70	7,683
2000-01	4,016	3,022,066,920	31,455,051	1.92%	10.41	7,832
2001-02	3,938	3,200,447,843	32,721,963	4.03%	10.22	8,309
2002-03	3,980	3,436,669,403	33,972,893	3.82%	9.89	8,536
2003-04	3,932	3,679,041,699	35,262,223	3.80%	9.58	8,968
2004-05	3,914	4,002,136,393	36,354,766	3.10%	9.08	9,288
2005-06	3,906	4,246,693,443	37,470,563	3.07%	8.82	9,593
2006-07	3,827	4,481,952,659	38,326,546	2.28%	8.55	10,015
2007-08	3,723	4,844,264,583	39,285,513	2.50%	8.11	10,552
2008-09	3,687	4,770,573,610	40,433,861	2.92%	8.48	10,967
2009-10	3,587	4,633,148,080	40,461,776	0.07%	8.73	11,280
2010-11	3,624	4,484,326,853	40,335,694	-0.31%	8.99	11,130
2011-12	3,497	4,352,780,656	37,795,126	-6.30%	8.68	10,808
2012-13	3,472	4,214,016,365	37,561,497	-0.62%	8.91	10,818
2013-14	3,505	4,189,188,981	37,579,163	0.05%	8.97	10,722
2014-15	3,492	4,369,760,180	37,296,669	-0.75%	8.54	10,681
2015-16	3,595	4,590,312,133	37,713,405	1.12%	8.22	10,491
2016-17	3,575	4,688,782,986	38,228,889	1.37%	8.15	10,693
2017-18	3,582	4,819,164,477	38,874,953	1.69%	8.07	10,853
2018-19	3,644	5,053,764,387	39,034,172	0.41%	7.72	10,712
2019-20	3,672	5,180,108,497	39,796,686	1.95%	*7.68	10,838

\*Estimated - assuming a 2.5% change in valuation and total tax levy in the amount of \$39,796,686

## PROPOSED BUDGET OVERVIEW

The projected tax levy to support the 2019-20 budget is \$39,796,686. This is an increase of \$762,514 or 1.95% compared to the 2018-19 total levy of \$39,034,172.

The following table details the mill rate required to fund the projected 2019-20 tax levy at incremental increases (or decreases) in the equalized valuation of property in the school district.

<i>Percent Increase</i>	<i>Equalized Valuation</i>	<i>Mill Rate</i>
0%	\$5,053,764,387	\$7.87
1%	\$5,104,302,031	\$7.80
2%	\$5,154,839,675	\$7.72
2.5%	\$5,180,108,497	\$7.68
3%	\$5,205,377,319	\$7.65
4%	\$5,255,914,962	\$7.57

The next table provides a breakdown of the proposed tax levy by Fund in comparison to the previous year. The actual levy rate for 2018-19 was \$7.72 per \$1,000 of equalized value. The proposed levy rate for 2019-20 is \$7.68 which is a decrease of \$.04 or 0.52% from the previous year. The actual levy rate for 2019-20 cannot be determined until October, 2019, after all budget adjustments have been made and property values have been certified by the Department of Revenue.

<u>Fund</u>	<u>2019-20 Levy</u>	<u>Rate*</u>	<u>2018-19 Levy</u>	<u>Rate</u>	<u>Inc/(Dec)</u>	<u>Percent Change</u>
General	\$37,080,758	7.16	\$36,020,044	7.12	\$1,060,714	2.94%
Debt Service	2,488,348	0.48	2,786,548	0.55	-298,200	-10.70%
Community Service	227,580	0.04	227,580	0.05	0	0%
<b>TOTALS</b>	<b>\$39,796,686</b>	<b>7.68</b>	<b>\$39,034,172</b>	<b>7.72</b>	<b>\$762,514</b>	<b>1.95%</b>

\* The 2019-20 levy rate is illustrated with the assumption that the budget is adopted utilizing the projected tax levy and a 2.5% increase in the equalized valuation of property in the Mequon-Thiensville School District and an additional levy amount of \$500,000 in Fund 39.

## BUDGET PROCESS OVERVIEW

### Budget Forecasting

The Mequon-Thiensville School District utilizes budget forecasting during the planning process in order to better understand and plan for variables that impact our budget and facilities and to help identify the future impact of current budgetary decisions.

### Budget Planning

The 2019-20 proposed budget details the resources needed to support the educational activities for all students. Through the planning process, the district will create a budget that is completely aligned to our critical success factors so that our stakeholders will recognize the integrity of the budget and its ability to support organizational improvement.

The budget planning process begins annually in November and continues through the following October.

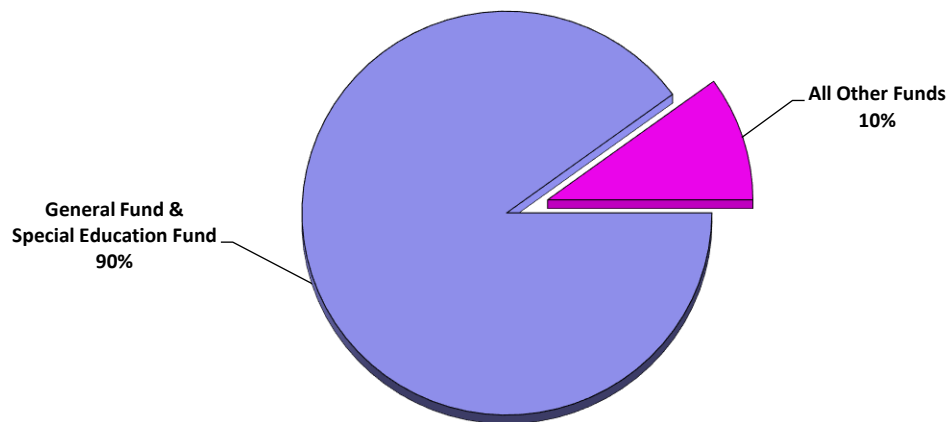
MONTH	ACTIVITY
November	<ul style="list-style-type: none"><li>• Finalize New Course/Curriculum Proposals</li><li>• Assess Budget Forecast/Enrollment Projections/Review of Staffing/Analysis of Class Size/FTEs/Department Needs</li></ul>
December	<ul style="list-style-type: none"><li>• Discussions w/Principals/Departments (class size, staffing, program needs)</li><li>• Evaluate Requests</li></ul>
January	<ul style="list-style-type: none"><li>• Building/Department Budgets Due</li></ul>
February	<ul style="list-style-type: none"><li>• Review New Initiatives with Administrative Team</li><li>• Approval of summer facility projects</li></ul>
March	<ul style="list-style-type: none"><li>• Board Review &amp; Action on Recommended New Initiatives</li></ul>
April	<ul style="list-style-type: none"><li>• District staffing plan finalized</li></ul>
June	<ul style="list-style-type: none"><li>• Propose budget to BOE for presentation at the Annual Meeting and Budget Hearing</li></ul>
July	<ul style="list-style-type: none"><li>• Annual Meeting and Budget Hearing to approve the budget and certify the tax levy</li></ul>
October	<ul style="list-style-type: none"><li>• Board action on potential budget adjustments and certification of final tax levy</li></ul>

## SUMMARY OF PROPOSED 2019-20 BUDGET

		<u>2017-18</u> <u>Audited</u>	<u>2018-19</u> <u>Unaudited</u>	<u>2019-20</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
<b><u>EXPENDITURES</u></b>						
Employee Salaries	\$	19,930,144	20,178,686	20,984,641	805,955	4.0%
Employee Benefits		7,982,945	8,693,542	8,870,597	177,055	2.0%
Contracted Services		8,079,849	7,580,107	7,489,131	-90,976	-1.2%
Supplies & Materials		1,462,643	1,717,237	1,588,474	-128,763	-7.5%
Equipment		713,720	498,386	241,861	-256,525	-51.5%
Short-term Debt		36,013	53,000	53,000	0	0.0%
Insurance		313,831	323,000	300,760	-22,240	-6.9%
Other Expenses		4,820,335	5,291,526	4,887,026	-404,500	-7.6%
Total General Fund Expenditures	\$	43,339,480	44,335,484	44,415,490	80,006	0.2%
Special Projects Fund	\$	792,904	750,000	750,000	0	0.0%
Special Education Fund		7,006,278	7,064,684	7,104,167	39,483	0.6%
Debt Service Fund		3,048,849	2,302,648	2,015,448	-287,200	-12.5%
Capital Projects Fund		0	0	0	0	0.0%
Food Service Fund		1,308,345	1,252,000	1,350,000	98,000	7.8%
Student Activity Fund		159,943	75,000	100,000	25,000	33.3%
Trust Fund		1,220,844	6,321	0	-6,321	--
Community Service Fund		759,449	1,043,125	1,059,412	16,287	1.6%
Total Other Fund Expenditures	\$	14,296,612	12,493,778	12,379,027	-114,751	-0.9%
<b>TOTAL FUNDING REQUIREMENTS</b>	\$	57,636,092	56,829,262	56,794,517	-34,745	-0.1%
<b><u>REVENUES</u></b>						
Local Revenue	\$	36,978,186	37,686,964	38,584,754	897,790	2.4%
Inter-District Revenue		1,146,862	1,108,750	1,073,394	-35,356	-3.2%
Intermediate Revenue		0	0	0	0	--
State Revenue		4,126,929	5,029,560	4,377,135	-652,425	-13.0%
Federal Revenue		285,456	355,046	316,707	-38,339	-10.8%
Other Revenue		75,349	63,500	63,500	0	0.0%
Total General Fund Revenue	\$	42,612,782	44,243,820	44,415,490	171,670	0.4%
Special Projects Fund	\$	802,940	750,000	750,000	0	0.0%
Special Education Fund		7,006,278	7,064,684	7,104,167	39,483	0.6%
Debt Service Fund		3,035,340	2,287,548	2,489,348	201,800	8.8%
Capital Projects Fund		101,993	289,914	1,000	-288,914	---
Food Service Fund		1,339,309	1,276,800	1,350,000	73,200	5.7%
Student Activity Fund		153,270	75,000	100,000	25,000	33.3%
Trust Fund		1,301,809	76,000	76,000	0	0.0%
Community Service Fund		777,461	1,043,125	1,059,412	16,287	1.6%
Total Other Fund Revenues	\$	14,518,400	12,863,071	12,929,927	66,856	0.52%
<b>TOTAL FUNDING RESOURCES</b>	\$	57,131,182	57,106,891	57,345,417	238,526	0.4%

## GENERAL AND SPECIAL EDUCATION FUND

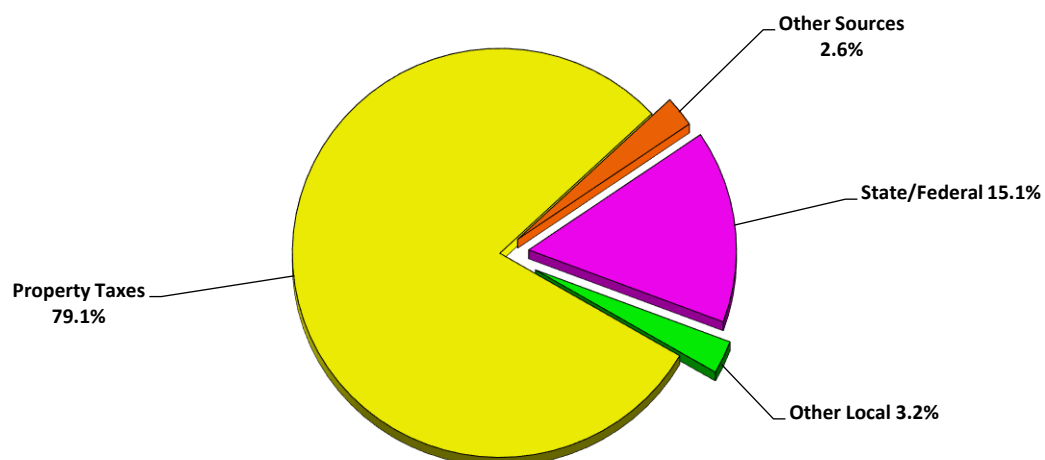
### Budget Analysis by Fund



Funds are independent accounting entities that are established to carry on specific activities or achieve certain objectives. The General Fund (Fund 10) and Special Education Fund (Fund 27) account for most financial activities with the district and most of the direct educational services are provided through these two funds. Other funds provide for specific activities such as food service, long-term debt and community services.

## GENERAL AND SPECIAL EDUCATION FUND

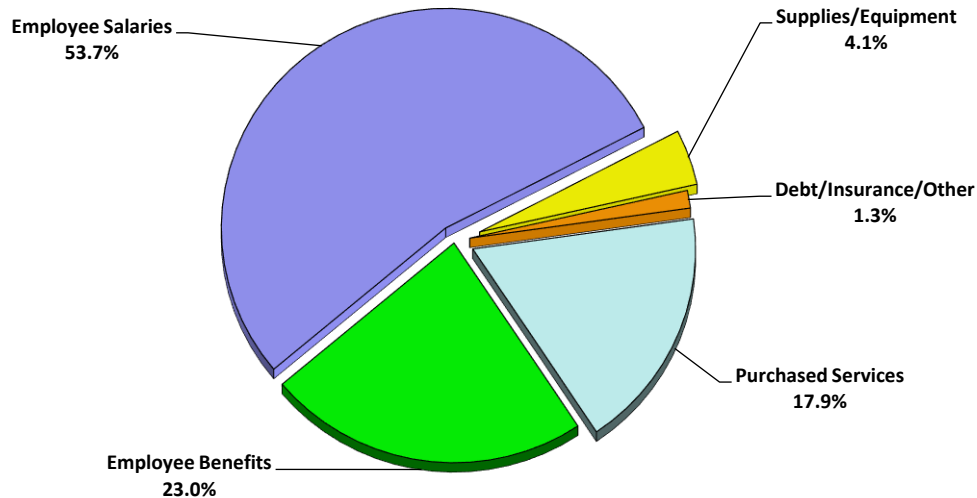
### Revenue Sources Analysis



**Source** dimension is used to classify revenues and other sources of finances according to their origin. For example, local sources of revenue include items such as tax levy, student fees, rental income and investment income; state sources include categorical aids such as Chapter 220, equalization, transportation and special education; federal sources include reimbursement for various special programs.

## GENERAL AND SPECIAL EDUCATION FUND

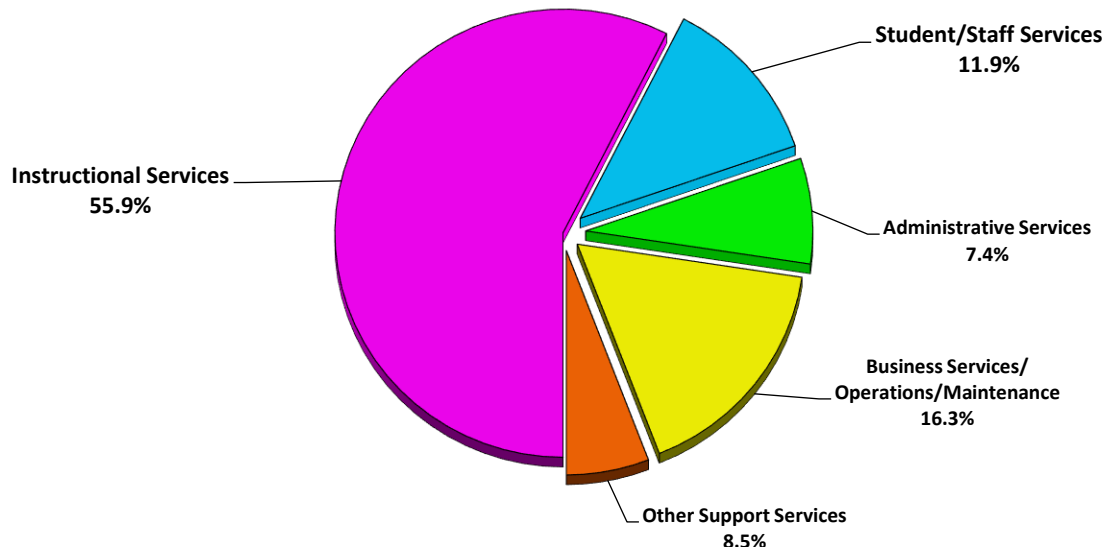
### Analysis by Object



*Objects* are those items for which the district spends money, such as salaries, employee benefits, paper, textbooks, etc.

## GENERAL AND SPECIAL EDUCATION FUND

### Analysis by Function



*Function* is the purpose for which an object is used or for which a person acts. In our budget, functions include instructional programs such as art, music, science, etc.; staff and student services such as guidance and the ICC; administrative, custodial and maintenance, transportation, debt service and others.

## SECTION IV: Proposed 2019-20 Budget

### FUND 10 - GENERAL FUND

The General Fund is the fund into which most tax and aid revenues are received and from which the District's general operating expenses are paid.

	<u>2017-18</u> <u>Audited</u>	<u>2018-19</u> <u>Unaudited</u>	<u>2019-20</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
<b><u>BALANCE SHEET</u></b>					
Beginning Fund Balance	\$ 10,820,294	10,093,595	10,001,931	-91,664	-0.9%
Ending Fund Balance, Nonspendable	0	0	0	0	0.0%
Ending Fund Balance, Assigned	0	0	0	0	0.0%
Ending Fund Balance, Unassigned	10,093,595	10,001,931	10,001,931	0	0.0%
Total Ending Fund Balance	\$ 10,093,595	10,001,931	10,001,931	0	0.0%
<b><u>REVENUE</u></b>					
200 Revenue from Local Sources					
211 Property Taxes	35,621,624	36,020,044	37,080,758	1,060,714	2.9%
219 Other Taxes	0	172,924	0	-172,924	-100.0%
260 Non-Capital Sales	107,346	116,100	116,100	0	0.0%
270 School Activity Income	59,702	65,000	65,000	0	0.0%
280 Interest on Investments	118,904	105,000	115,000	10,000	9.5%
291 Gifts	0	200,004	200,004	0	0.0%
292 Student Fees	718,623	677,125	677,125	0	0.0%
293 District Rentals	350,777	328,267	328,267	0	0.0%
297 Student Fines	1,210	2,500	2,500	0	0.0%
TOTAL REVENUE FROM LOCAL SOURCES	\$ 36,978,186	37,686,964	38,584,754	897,790	2.4%
300 WI Inter-District Payments					
317 Transit of Federal Aid	28,606	15,000	15,000	0	0.0%
345 Open Enrollment	852,867	811,690	822,690	11,000	1.4%
390 Integration Transportation from MPS	265,389	282,060	235,704	-46,356	-16.4%
TOTAL REVENUE FROM WI INTER-DIST. SOURCES	\$ 1,146,862	1,108,750	1,073,394	-35,356	-3.2%
600 Revenue from State Sources					
612 Transportation Aid	85,310	75,000	75,000	0	0.0%
613 Library Aid	133,041	120,000	120,000	0	0.0%
616 Integration Aid	1,119,160	925,915	729,207	-196,708	-21.2%
619 Other Categorical Aid	0	0	0	0	0.0%
621 Equalization Aid	1,079,602	1,011,889	961,126	-50,763	-5.0%
630 Special Project Grants	40,437	57,480	62,080	4,600	-100%
691 Computer Aid	85,379	186,712	186,712	0	0.0%
695 Per Pupil Categorical Aid	1,584,000	2,311,454	2,243,010	-68,444	-3.0%
699 Other State Revenue	0	341,110	0	-341,110	-100.0%
TOTAL REVENUE FROM STATE SOURCES	\$ 4,126,929	5,029,560	4,377,135	-652,425	-13.0%
700 Revenue from Federal Sources					
730 ESEA Title II-IV Grant	118,110	205,729	188,451	-17,278	-8.4%
751 ESEA Title I	103,031	99,317	78,256	-21,061	-21.2%
780 Medicaid Settlement	64,315	50,000	50,000	0	0.0%
TOTAL REVENUE FROM FEDERAL SOURCES	\$ 285,456	355,046	316,707	-38,339	-10.8%
800 TOTAL REVENUE FROM OTHER FINANCIAL SOURCES	\$ 6,940	2,000	2,000	0	0.0%
900 Total Revenue from Other Sources					
970 Refund of Disbursements	49,878	45,000	45,000	0	0.0%
990 Miscellaneous	18,531	16,500	16,500	0	0.0%
TOTAL REVENUE FROM OTHER SOURCES	\$ 68,409	61,500	61,500	0	0.0%
<b>TOTAL GENERAL FUND REVENUE</b>	<b>\$ 42,612,782</b>	<b>44,243,820</b>	<b>44,415,490</b>	<b>171,670</b>	<b>0.4%</b>

		<u>2017-18</u> <u>Audited</u>	<u>2018-19</u> <u>Unaudited</u>	<u>2019-20</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
<b>EXPENDITURES</b>						
110 000 Undifferentiated Curriculum - (K-8 Instruction)						
100 Employee Salaries	\$	6,275,049	6,275,310	6,676,567	401,257	6.4%
200 Employee Benefits		2,636,397	2,511,553	2,674,869	163,316	6.5%
300 Purchased Services		22,210	18,100	30,191	12,091	66.8%
400 Supplies		145,413	145,438	148,403	2,965	2.0%
500 Equipment		0	1,000	0	-1,000	-100.0%
900 Dues/Fees		1,185	19,327	2,650	-16,677	-86.3%
TOTAL UNDIFFERENTIATED CURRICULUM	\$	9,080,254	8,970,728	9,532,680	561,952	6.3%
120 000 Regular Curriculum - (English, Foreign Language, Math, Music, Science, Social Studies)						
100 Employee Salaries		5,754,212	5,719,917	5,945,834	225,917	3.9%
200 Employee Benefits		2,324,066	2,235,110	2,297,061	61,951	2.8%
300 Purchased Services		42,479	54,500	34,690	-19,810	-36.3%
400 Supplies		533,888	561,842	689,098	127,256	22.6%
500 Equipment		202,296	192,080	5,145	-186,935	-97.3%
900 Dues/Fees		33,509	18,200	22,395	4,195	23.0%
TOTAL REGULAR CURRICULUM	\$	8,890,450	8,781,649	8,994,223	212,574	2.4%
130 000 Vocational Curriculum - (Business Education, FACE, Engineering & Technology)						
100 Employee Salaries		255,897	225,705	251,162	25,457	11.3%
200 Employee Benefits		75,967	60,307	58,971	-1,336	-2.2%
300 Purchased Services		14,426	4,500	4,500	0	0.0%
400 Supplies		24,758	30,619	27,724	-2,895	-9.5%
500 Equipment		0	700	0	-700	0.0%
900 Dues/Fees		445	0	0	0	0.0%
TOTAL VOCATIONAL CURRICULUM	\$	371,493	321,831	342,357	20,526	6.4%
140 000 Physical Curriculum - (Health, Physical Education)						
100 Employee Salaries		835,689	848,772	882,093	33,321	3.9%
200 Employee Benefits		305,159	279,802	309,824	30,022	10.7%
300 Purchased Services		25,415	27,000	27,000	0	0.0%
400 Supplies		42,503	43,815	43,040	-775	-1.8%
500 Equipment		0	0	0	0	0.0%
900 Dues/Fees		0	0	0	0	0.0%
TOTAL PHYSICAL CURRICULUM	\$	1,208,766	1,199,389	1,261,957	62,568	5.2%
160 000 Co-Curricular Activities - (Athletics, Debate, Forensics)						
100 Employee Salaries		618,748	627,300	627,300	0	0.0%
200 Employee Benefits		72,917	83,265	89,076	5,811	7.0%
300 Purchased Services		61,121	126,670	73,680	-52,990	-41.8%
400 Supplies		40,702	40,385	31,230	-9,155	-22.7%
500 Equipment		60,355	0	58,747	58,747	--
900 Dues/Fees		38,433	40,878	40,168	-710	-1.7%
TOTAL CO-CURRICULAR ACTIVITIES	\$	892,276	918,498	920,201	1,703	0.2%
170 000 Special Needs - (Gifted & Talented)						
100 Employee Salaries		144,868	161,275	155,030	-6,245	-3.9%
200 Employee Benefits		42,935	38,447	44,886	6,439	16.7%
300 Purchased Services		41	1,000	500	-500	-50.0%
400 Supplies		3,826	5,500	5,000	-500	-9.1%
500 Equipment		0	0	0	0	0.0%
TOTAL SPECIAL NEEDS	\$	191,670	206,222	205,416	-806	-0.4%
<b>TOTAL INSTRUCTION</b>	<b>\$</b>	<b>20,634,909</b>	<b>20,398,317</b>	<b>21,256,834</b>	<b>858,517</b>	<b>4.2%</b>



		<u>2017-18</u> <u>Audited</u>	<u>2018-19</u> <u>Unaudited</u>	<u>2019-20</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
<u>EXPENDITURES (continued)</u>						
210 000 Pupil Services - (Guidance, Health)						
100 Employee Salaries	\$	993,220	1,016,513	1,143,833	127,320	12.5%
200 Employee Benefits		408,695	384,970	459,403	74,433	19.3%
300 Purchased Services		66,945	86,060	84,070	-1,990	-2.3%
400 Supplies		11,485	25,862	30,282	4,420	17.1%
500 Equipment		0	0	0	0	--
900 Dues/Fees		1,978	2,664	1,990	-674	-25.3%
TOTAL PUPIL SERVICES	\$	1,482,323	1,516,069	1,719,578	203,509	13.4%
220 000 Instructional Staff Services - (Curriculum & Staff Development, Library & Media Services)						
100 Employee Salaries		1,375,521	1,410,798	1,308,123	-102,675	-7.3%
200 Employee Benefits		584,110	582,551	529,118	-53,433	-9.2%
300 Purchased Services		155,263	323,166	314,570	-8,596	-2.7%
400 Supplies		194,601	206,789	210,381	3,592	1.7%
500 Equipment		174,872	178,690	45,075	-133,615	-74.8%
900 Dues/Fees		93,420	63,298	120,810	57,512	90.9%
TOTAL INSTRUCTIONAL STAFF SERVICES	\$	2,577,787	2,765,292	2,528,077	-237,215	-8.6%
230 000 General Administration - (Board of Education, District Administration)						
100 Employee Salaries		311,599	329,650	339,375	9,725	3.0%
200 Employee Benefits		124,719	117,202	120,856	3,654	3.1%
300 Purchased Services		211,267	277,295	181,000	-96,295	-34.7%
400 Supplies		17,074	30,648	31,900	1,252	4.1%
500 Equipment		13,027	0	12,795	12,795	--
900 Dues/Fees		26,449	16,500	16,700	200	1.2%
TOTAL GENERAL ADMINISTRATION	\$	704,135	771,295	702,626	-68,669	-8.9%
240 000 Building Administration - (Principals' Offices)						
100 Employee Salaries		1,655,426	1,704,148	1,761,712	57,564	3.4%
200 Employee Benefits		588,651	638,981	708,643	69,662	10.9%
300 Purchased Services		35,526	150,564	66,590	-83,974	-55.8%
400 Supplies		175,624	117,220	125,891	8,671	7.4%
500 Equipment		86,427	6,485	80,799	74,314	1145.9%
900 Dues/Fees		9,799	5,500	4,700	-800	-14.5%
TOTAL BUILDING ADMINISTRATION	\$	2,551,453	2,622,898	2,748,335	125,437	4.8%
251 000 Direction of Business - (Accounting, Payroll, Financial Management)						
100 Employee Salaries		310,299	318,502	325,966	7,464	2.3%
200 Employee Benefits		95,338	82,384	99,193	16,809	20.4%
300 Purchased Services		183,703	83,920	62,920	-21,000	-25.0%
400 Supplies		2,711	2,300	3,000	700	30.4%
500 Equipment		0	700	0	-700	-100.0%
900 Dues/Fees		3,155	3,300	3,300	0	0.0%
TOTAL DIRECTION OF BUSINESS	\$	595,206	491,106	494,379	3,273	0.7%
253 000 Operation of Plant - (Custodial Services, Utilities)						
100 Employee Salaries		469,381	524,771	561,618	36,847	7.0%
200 Employee Benefits		243,018	243,738	266,326	22,588	9.3%
300 Purchased Services		2,031,529	2,359,518	2,034,834	-324,684	-13.8%
400 Supplies		115,691	134,659	76,925	-57,734	-42.9%
500 Equipment		0	0	0	0	0.0%
900 Dues/Fees		0	0	0	0	0.0%
TOTAL OPERATION OF PLANT	\$	2,859,619	3,262,686	2,939,703	-322,983	-9.9%

	2017-18 <u>Audited</u>	2018-19 <u>Unaudited</u>	2019-20 <u>Budget</u>	Increase/ <u>(Decrease)</u>	Percent <u>Change</u>
<b>EXPENDITURES (continued)</b>					
254 000 Maintenance of Plant - (Repairs and Remodeling of Buildings and Equipment)					
100 Employee Salaries	\$ 326,878	337,289	342,030	4,741	1.4%
200 Employee Benefits	155,106	145,950	163,012	17,062	11.7%
300 Purchased Services	720,127	719,026	707,926	-11,100	-1.5%
400 Supplies	125,360	86,500	86,500	0	0.0%
500 Equipment	35,646	36,000	39,300	3,300	9.2%
900 Dues/Fees	2,084	3,500	3,500	0	0.0%
TOTAL MAINTENANCE OF PLANT	\$ 1,365,201	1,328,265	1,342,268	14,003	1.1%
255 000 Facilities Acquisitions and Remodeling					
300 Purchased Services	1,740,166	225,000	0	-225,000	-100.0%
500 Equipment	67,089	110,000	47,000	-63,000	-57.3%
TOTAL FACILITIES ACQUISITIONS	\$ 1,807,255	335,000	47,000	-288,000	-86.0%
256 000 Pupil Transportation					
300 Purchased Services	1,719,924	1,855,679	1,806,617	-49,062	-2.6%
500 Equipment	30,141	0	0	0	--
TOTAL PUPIL TRANSPORTATION	\$ 1,750,065	1,855,679	1,806,617	-49,062	-2.6%
260 000 Central Services - (Communication, Human Capital Services)					
100 Employee Salaries	603,354	197,677	201,915	4,238	2.1%
200 Employee Benefits	245,867	62,632	77,326	14,694	23.5%
300 Purchased Services	393,768	308,605	230,937	-77,668	-25.2%
400 Supplies	29,140	8,600	8,600	0	0.0%
500 Equipment	43,734	2,000	0	-2,000	-100.0%
900 Dues/Fees	5,630	2,700	2,700	0	0.0%
TOTAL CENTRAL SERVICES	\$ 1,321,493	582,214	521,478	-60,736	-10.4%
270 000 Insurance - (Property, Liability, Workers' Compensation)					
710 Insurance	299,778	313,000	290,760	-22,240	-7.1%
730 Unemployment Compensation	14,053	10,000	10,000	0	0.0%
TOTAL INSURANCE	\$ 313,831	323,000	300,760	-22,240	-6.9%
280 000 Debt Service - (Interest on Short-Term Borrowing)					
670 Lease Principal	0	0	0	0	--
680 Short-Term Interest	33,463	50,000	50,000	0	0.0%
691 Paying Agent Fees	2,550	3,000	3,000	0	0.0%
TOTAL DEBT SERVICE	\$ 36,013	53,000	53,000	0	0.0%
290 000 Severance Benefits - (Teachers, Administrators) and Administrative Technology Services					
100 Employee Salaries	0	453,759	462,083	8,324	100.0%
200 Employee Benefits	84,786	1,218,250	972,033	-246,217	-20.2%
300 Purchased Services	0	221,910	215,355	-6,555	-3.0%
400 Supplies	0	70,700	23,500	-47,200	-66.8%
900 Dues/Fees	0	12,000	7,000	-5,000	0.0%
TOTAL SEVERANCE BENEFITS AND ADMINISTRATIVE	84,786	1,976,619	1,679,971	-304,972	-15.4%
<b>TOTAL SUPPORT SERVICES</b>	<b>\$ 17,449,167</b>	<b>17,883,123</b>	<b>16,883,792</b>	<b>-999,331</b>	<b>-5.6%</b>
400 000 Non-Program Transactions					
300 Inter-District - Payments	651,154	1,051,085	1,613,751	562,666	53.5%
800 Interfund Transfers	4,602,284	4,997,959	4,656,113	-341,846	-6.8%
900 Refunds	1,966	5,000	5,000	0	0.0%
<b>TOTAL NON-PROGRAM TRANSACTIONS</b>	<b>\$ 5,255,404</b>	<b>6,054,044</b>	<b>6,274,864</b>	<b>220,820</b>	<b>3.6%</b>
<b>TOTAL GENERAL FUND EXPENDITURES</b>	<b>\$ 43,339,480</b>	<b>44,335,484</b>	<b>44,415,490</b>	<b>80,006</b>	<b>0.2%</b>

## FUND 21 - SPECIAL PROJECTS FUND

The Special Projects Fund is used to account for activities associated with the Special Revenue Trust Fund. The Special Revenue Trust Fund accounts for trust funds, such as gifts/donations, that are used for district operations.

	<u>2017-18</u> <u>Audited</u>	<u>2018-19</u> <u>Unaudited</u>	<u>2019-20</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
<b><u>BALANCE SHEET</u></b>					
Beginning Fund Balance	\$ 193,537	203,573	203,573	0	0.0%
Ending Fund Balance, Restricted	\$ 203,573	203,573	203,573	0	0.0%
<b><u>REVENUE</u></b>					
Revenue from Other Sources	802,940	750,000	750,000	0	0.0%
TOTAL REVENUE	\$ 802,940	750,000	750,000	0	0.0%
<b><u>EXPENDITURES</u></b>					
110 000 Undifferentiated Instruction					
100 Employee Salaries	3,428	0	0	0	0.0%
200 Employee Benefits	491	0	0	0	0.0%
300 Purchased Services	0	0	0	0	0.0%
400 Supplies	97,909	197,500	197,500	0	0.0%
Total Special Education Curriculum	\$ 101,828	197,500	197,500	0	0.0%
120 000 Regular Instruction					
100 Employee Salaries	25,760	11,500	11,500	0	0.0%
200 Employee Benefits	6,740	3,500	3,500	0	0.0%
400 Supplies	19				
500 Equipment	4,283	0	0	0	0.0%
Total Pupil Services	\$ 36,802	15,000	15,000	0	0.0%
140 000 Co-Curricular Activities					
300 Purchased Services	932	0	0	0	0.0%
Total Instructional Staff Services	\$ 932	0	0	0	0.0%
160 000 Co-Curricular Activities					
300 Purchased Services	24,300	0	0	0	0.0%
400 Supplies	532,216	500,000	500,000	0	0.0%
500 Equipment	0	0	0	0	0.0%
900 Employee Dues/Fees	1,452	0	0	0	0.0%
Total Instructional Staff Services	\$ 557,968	500,000	500,000	0	-2.7%
220 000 Instructional Staff Services					
100 Employee Salaries	7,082	0	0	0	0.0%
200 Employee Benefits	852	0	0	0	0.0%
300 Purchased Services	7,942	37,500	37,500	0	0.0%
900 Employee Dues/Fees	27,958	0	0	0	0.0%
Total General Administration	\$ 43,834	37,500	37,500	0	0.0%
240 000 School Building Administration					
300 Purchased Services	47,894	0	0	0	0.0%
400 Supplies	88	0	0	0	0.0%
500 Equipment	3,558	0	0	0	0.0%
Total Building Administration	\$ 51,540	0	0	0	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$ 792,904</b>	<b>750,000</b>	<b>750,000</b>	<b>0</b>	<b>0.0%</b>

## FUND 27 - SPECIAL EDUCATION FUND

The Special Education Fund is used to account for activities associated with the Special Education Fund (Fund 27). The Special Education Fund accounts for the cost of providing special education and related services for students with disabilities.

	<u>2017-18</u> <u>Audited</u>	<u>2018-19</u> <u>Unaudited</u>	<u>2019-20</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
<b><u>BALANCE SHEET</u></b>					
Beginning Fund Balance	\$ 0	0	0	0	0.0%
Ending Fund Balance, Restricted	\$ 0	0	0	0	0.0%
<b><u>REVENUE</u></b>					
Revenue from Interfund Transfers	4,502,284	4,709,045	4,656,113	-52,932	-1.1%
Revenue from WI Inter-Dist Sources	51,795	56,000	56,000	0	0.0%
Revenue from Local Sources	43,347	5,000	5,000	0	0.0%
Revenue from State Sources	1,631,416	1,622,900	1,723,706	100,806	6.2%
Revenue from Federal Sources	777,436	671,739	663,348	-8,391	-1.2%
<b>TOTAL REVENUE</b>	<b>\$ 7,006,278</b>	<b>7,064,684</b>	<b>7,104,167</b>	<b>39,483</b>	<b>0.6%</b>
<b><u>EXPENDITURES</u></b>					
150 000 Special Education Curriculum					
100 Employee Salaries	3,215,680	3,192,708	3,272,141	79,433	2.5%
200 Employee Benefits	1,574,917	1,553,604	1,575,155	21,551	1.4%
300 Purchased Services	2,766	5,000	5,000	0	0.0%
400 Supplies	108,064	89,761	91,685	1,924	2.1%
500 Equipment	0	0	0	0	0.0%
<b>Total Special Education Curriculum</b>	<b>\$ 4,901,427</b>	<b>4,841,073</b>	<b>4,943,981</b>	<b>102,908</b>	<b>-1.8%</b>
210 000 Pupil Services					
100 Employee Salaries	606,318	660,357	646,468	-13,889	-2.1%
200 Employee Benefits	262,664	253,695	248,172	-5,523	-2.2%
300 Purchased Services	49,822	44,569	43,250	-1,319	-3.0%
400 Supplies	83	0	0	0	0.0%
500 Equipment	1,054	0	942	942	0.0%
<b>Total Pupil Services</b>	<b>\$ 919,941</b>	<b>958,621</b>	<b>938,832</b>	<b>-19,789</b>	<b>13.3%</b>
220 000 Instructional Staff Services					
100 Employee Salaries	236,896	223,184	264,864	41,680	-4.2%
200 Employee Benefits	92,423	82,804	91,048	8,244	1.1%
300 Purchased Services	10,453	11,500	11,500	0	0.0%
900 Dues/Fees	18,553	5,000	3,000	-2,000	0.0%
<b>Total Instructional Staff Services</b>	<b>\$ 358,325</b>	<b>322,488</b>	<b>370,412</b>	<b>47,924</b>	<b>-2.7%</b>
230 000 General Administration					
300 Purchased Services	4,023	20,000	20,000	0	0.0%
<b>Total General Administration</b>	<b>\$ 4,023</b>	<b>20,000</b>	<b>20,000</b>	<b>0</b>	<b>0.0%</b>
254 000 Maintenance of Plant					
300 Purchased Services	202	942	942	0	0.0%
<b>Total Maintenance of Plant</b>	<b>\$ 202</b>	<b>942</b>	<b>942</b>	<b>0</b>	<b>0.0%</b>
256 000 Pupil Transportation					
300 Purchased Services	475,456	465,000	465,000	0	0.0%
<b>Total Pupil Transportation</b>	<b>475,456</b>	<b>465,000</b>	<b>465,000</b>	<b>0</b>	<b>0.0%</b>
270 000 Insurance and Judgements					
700 Judgements	215	10,000	10,000	0	0.0%
<b>Total Insurance and Judgements</b>	<b>215</b>	<b>10,000</b>	<b>10,000</b>	<b>0</b>	<b>0.0%</b>
400 000 Non-Program Transactions					
300 Purchased Services	346,689	446,560	355,000	-91,560	-20.5%
<b>Total Non-program Transactions</b>	<b>346,689</b>	<b>446,560</b>	<b>355,000</b>	<b>-91,560</b>	<b>-20.5%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 7,006,278</b>	<b>7,064,684</b>	<b>7,104,167</b>	<b>39,483</b>	<b>0.6%</b>

## FUND 30 - DEBT SERVICE FUND

The Debt Service Fund is used to account for the retirement of the District's long-term debt according to a schedule that is established when the debt is incurred.

	2017-18 <u>Actual</u>	2018-19 <u>Budget</u>	2019-20 <u>Budget</u>	Increase/ <u>(Decrease)</u>	Percent <u>Change</u>
<b><u>BALANCE SHEET</u></b>					
Beginning Fund Balance	\$ 510,383	496,874	981,774	484,900	97.6%
Ending Fund Balance, Restricted	\$ 496,874	981,774	1,455,674	473,900	48.3%
<b><u>REVENUE</u></b>					
500 000 Revenue					
210 Revenue from Local Sources	3,025,749	2,786,548	2,488,348	-298,200	-10.7%
280 Interest	9,591	1,000	1,000	0	0.0%
TOTAL REVENUE	\$ 3,035,340	2,787,548	2,489,348	-298,200	-10.7%
<b><u>EXPENDITURES</u></b>					
280 000 Debt Service					
675 Bond Principal Payment	2,310,000	1,610,000	1,355,000	-255,000	-15.8%
685 Bond Interest Payment	738,849	692,648	660,448	-32,200	-4.6%
690 Other Debt Related	0	0	0	0	0.0%
TOTAL EXPENDITURES	\$ 3,048,849	2,302,648	2,015,448	-287,200	-12.5%

## FUND 40 - CAPITAL PROJECTS FUND

Capital Project Funds are used to account for financial resources used for the acquisition or construction of capital facilities. Fund 46 is used for transactions financed with a transfer from Fund 10.

	2017-18 <u>Audited</u>	2018-19 <u>Unaudited</u>	2019-20 <u>Budget</u>	Increase/ <u>(Decrease)</u>	Percent <u>Change</u>
<b><u>BALANCE SHEET</u></b>					
Beginning Fund Balance	\$ 185,560	287,553	577,467	289,914	100.8%
Ending Fund Balance, Restricted	\$ 287,553	577,467	578,467	1,000	0.2%
<b><u>REVENUE</u></b>					
100 Revenue from Interfund Transfers					
110 Interfund Transfer	100,000	288,914	0	-288,914	--
TRANSFERS	\$ 100,000	288,914	0	-288,914	--
200 Revenue from Local Sources					
280 Interest on Investments	1,993	1,000	1,000	0	--
TOTAL REVENUE FROM LOCAL SOURCES	\$ 1,993	1,000	1,000	0	--
TOTAL REVENUE	\$ 101,993	289,914	1,000	-288,914	--

## FUND 50 - FOOD SERVICE FUND

The Food Service Fund is used to record transactions for the school lunch program.

		2017-18 <u>Audited</u>	2018-19 <u>Unaudited</u>	2019-20 <u>Budget</u>	Increase/ <u>(Decrease)</u>	Percent <u>Change</u>
<b><u>BALANCE SHEET</u></b>						
Beginning Fund Balance	\$	323,690	354,654	379,454	24,800	7.0%
Ending Fund Balance, Restricted	\$	354,654	379,454	379,454	0	0.0%
<b><u>REVENUE</u></b>						
200 Revenue from Local Sources						
251 Pupil Lunch Sales		992,987	985,000	1,010,000	25,000	2.5%
252 Adult Lunch Sales		5,538	12,000	12,000	0	0.0%
280 Interest on Investments		4,896	1,000	1,000	0	0.0%
TOTAL REVENUE FROM LOCAL SOURCES	\$	1,003,421	998,000	1,023,000	25,000	2.5%
600 Revenue from State Sources						
617 State Hot Lunch Aid		13,522	13,000	13,000	0	0.0%
TOTAL REVENUE FROM STATE SOURCES	\$	13,522	13,000	13,000	0	0.0%
700 Revenue from Federal Sources						
714 Other Federal Aid		74,945	70,000	72,200	2,200	3.1%
717 Federal Hot Lunch Aid		245,158	194,000	240,000	46,000	23.7%
730 Federal Aid		0	0	0	0	0.0%
TOTAL REVENUE FROM FEDERAL SOURCES	\$	320,103	264,000	312,200	48,200	18.3%
900 Revenue from Other Sources						
990 Miscellaneous		2,263	1,800	1,800	0	0.0%
TOTAL REVENUE FROM OTHER SOURCES	\$	2,263	1,800	1,800	0	0.0%
TOTAL REVENUE	\$	1,339,309	1,276,800	1,350,000	73,200	5.7%
<b><u>EXPENDITURES</u></b>						
257 000 Food Service						
300 Purchased Services		1,153,829	1,116,000	1,191,600	75,600	6.8%
400 Supplies		89,213	85,000	90,200	5,200	6.1%
500 Equipment		65,303	51,000	68,200	17,200	0.0%
900 Other		0	0	0	0	0.0%
TOTAL EXPENDITURES	\$	1,308,345	1,252,000	1,350,000	98,000	7.8%

## FUND 60 - STUDENT ACTIVITY FUND

The Student Activity Fund is used to record receipts and expenditures for student body organizations. While no school district funds are used to subsidize these operations, the financial transactions are subject to the same controls as other funds.

		<u>2017-18</u> <u>Audited</u>	<u>2018-19</u> <u>Unaudited</u>	<u>2019-20</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
<b><u>BALANCE SHEET</u></b>						
Beginning Fund Balance	\$	45,186	38,513	38,513	0	0.0%
Ending Fund Balance, Restricted	\$	38,513	38,513	38,513	0	0.0%
<b><u>REVENUE</u></b>						
200 Revenue from Local Sources						
270 Activity Income		<u>153,270</u>	<u>75,000</u>	<u>100,000</u>	<u>25,000</u>	<u>33.3%</u>
<b>TOTAL REVENUE</b>	\$	153,270	75,000	100,000	25,000	33.3%
<b><u>EXPENDITURES</u></b>						
160 000 Student Activities						
400 Supplies		<u>159,943</u>	<u>75,000</u>	<u>100,000</u>	<u>25,000</u>	<u>33.3%</u>
<b>TOTAL EXPENDITURES</b>	\$	159,943	75,000	100,000	25,000	33.3%

## FUND 70 - TRUST FUND

The Trust Fund is used to record transactions for the District's Other Post Employment Benefits (OPEB) and the Lee Memorial Scholarship.

		<u>2017-18</u> <u>Audited</u>	<u>2018-19</u> <u>Unaudited</u>	<u>2019-20</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
<b><u>BALANCE SHEET</u></b>						
Beginning Fund Balance	\$	1,146,267	1,227,232	1,296,911	69,679	5.7%
Ending Fund Balance, Restricted	\$	1,227,232	1,296,911	1,372,911	76,000	5.9%
<b><u>REVENUE</u></b>						
200 Revenue from Local Sources						
200 Interest		<u>11,965</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>0.0%</u>
900 OPEB Contribution		<u>1,289,844</u>	<u>75,000</u>	<u>75,000</u>	<u>0</u>	<u>0.0%</u>
<b>TOTAL REVENUE</b>	\$	1,301,809	76,000	76,000	0	0.0%
<b><u>EXPENDITURES</u></b>						
400 000 Non-Program Transactions						
900 Scholarship Payments, OPEB Payments		<u>1,220,844</u>	<u>6,321</u>	<u>0</u>	<u>-6,321</u>	<u>--</u>
<b>TOTAL EXPENDITURES</b>	\$	1,220,844	6,321	0	-6,321	--

## FUND 80 - COMMUNITY SERVICE FUND

The Community Service Fund is used primarily to account for the revenues and expenditures of the Mequon-Thiensville School District Recreation Department.

		<u>2017-18</u> <u>Audited</u>	<u>2018-19</u> <u>Unaudited</u>	<u>2019-20</u> <u>Budget</u>	<u>Increase/</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
<b><u>BALANCE SHEET</u></b>						
Beginning Fund Balance	\$	163,441	181,453	181,453	0	0.0%
Ending Fund Balance, Assigned	\$	181,453	181,453	181,453	0	0.0%
<b><u>REVENUE</u></b>						
200 Revenue from Local Sources						
211 Property Taxes		227,580	227,580	227,580	0	0.0%
260 Non-Capital Sales		1,882	0	0	0	0.0%
273 Registration Fees		542,668	814,845	831,132	16,287	2.0%
280 Interest		2,500	700	700	0	0.0%
290 Gifts and Donations		2,831	0	0	0	0.0%
TOTAL REVENUE	\$	<u>777,461</u>	<u>1,043,125</u>	<u>1,059,412</u>	<u>16,287</u>	<u>1.6%</u>
<b><u>EXPENDITURES</u></b>						
250 000 Operations of Plant						
300 Purchased Services		17,000	17,000	17,000	0	0.0%
500 Equipment/Build. Rental		37,870	52,486	52,971	485	0.9%
TOTAL OPERATIONS OF PLANT	\$	<u>54,870</u>	<u>69,486</u>	<u>69,971</u>	<u>485</u>	<u>0.7%</u>
390 000 Recreation						
100 Employee Salaries		393,899	579,557	598,374	18,817	3.2%
200 Employee Benefits		102,904	135,217	127,608	-7,609	-5.6%
300 Purchased Services		160,747	218,965	217,240	-1,725	-0.8%
400 Supplies		39,266	33,500	40,700	7,200	21.5%
500 Equipment		7,038	5,200	4,119	-1,081	-20.8%
900 Dues/Fees		725	1,200	1,400	200	16.7%
TOTAL RECREATION	\$	<u>704,579</u>	<u>973,639</u>	<u>989,441</u>	<u>15,802</u>	<u>1.6%</u>
<b>TOTAL EXPENDITURES</b>	<b>\$</b>	<b>759,449</b>	<b>1,043,125</b>	<b>1,059,412</b>	<b>16,287</b>	<b>1.6%</b>



## OBJECT BY LOCATION SUMMARY - GENERAL FUND

Expenditure Objects			Donges Bay	Oriole Lane	Wilson	Lake Shore	Steffen	Homestead	District	Total
Salaries	Full-Time	111	2,049,679	1,971,136	2,786,450	2,001,413	2,085,430	6,129,156	2,836,581	19,859,845
	Extra Duties	112	0	0	0	4,000	0	37,019	897,503	938,522
	Overtime	113	500	500	500	500	500	7,500	9,000	19,000
	Part-Time	121	23,507	17,300	21,467	0	0	500	0	62,774
	Substitutes	131	0	0	0	0	0	0	100,000	100,000
Benefits	Seasonal	141	0	0	0	0	0	0	4,500	4,500
	Retirement	212	135,175	131,314	183,662	132,251	137,533	407,218	241,544	1,368,697
	Fund 73 Transfer	218	0	0	0	0	0	0	75,000	75,000
	Retirement-other	219	0	0	0	0	0	0	3,000	3,000
	Soc. Security	222	159,900	154,356	216,949	155,513	191,884	446,408	291,494	1,616,504
Services	Life Insurance	230	4,198	4,077	5,678	4,097	4,210	12,667	10,896	45,823
	Health Insurance	241	461,013	449,344	628,346	419,119	481,644	1,329,031	1,320,647	5,089,144
	Dental Insurance	243	28,656	32,612	43,943	32,169	52,010	91,961	84,476	365,827
	Disability Ins.	251	6,828	6,668	9,116	6,682	6,853	20,412	8,643	65,202
	Annuity/College Reimb	290	0	0	0	0	0	0	35,000	35,000
Supplies	Miscellaneous Benefits	293	0	0	0	0	0	0	15,000	15,000
	Cash in Lieu of Insurance	296	16,500	33,000	27,500	26,950	11,000	65,450	11,000	191,400
	Personal Services	310	0	0	2,000	6,000	25,641	79,180	1,462,256	1,575,077
	Contracted	320	3,000	2,400	4,400	3,000	3,250	20,476	890,600	927,126
	Gas for Heat	331	0	0	0	0	0	0	315,000	315,000
Debt	Electricity	336	0	0	0	0	0	0	560,000	560,000
	Sew erage	338	0	0	0	0	0	0	53,000	53,000
	Pupil Travel	341	1,500	12,982	1,800	10,000	13,812	113,856	1,652,667	1,806,617
	Employee Travel	342	0	100	100	0	0	3,500	77,250	80,950
	Pupil Lodging	345	0	0	0	0	0	0	0	0
Ins	Gasoline	348	0	0	0	0	0	0	14,000	14,000
	Postage/Printing	350	1,000	300	1,500	500	100	41,530	93,900	138,830
	Information Technology	360	0	0	0	0	0	0	193,232	193,232
	Payment to Non-Gov Agency	370	0	0	0	0	0	0	718,690	718,690
	Payments in Wisconsin	382	0	0	0	0	0	0	852,606	852,606
Totals	Payment to Intermediate	385	0	0	0	0	0	0	19,000	19,000
	CESA Payments	386	0	0	0	0	0	0	38,670	38,670
	Payment to State	387	0	0	0	0	0	0	196,333	196,333
	General Supplies	411	44,680	31,243	51,828	37,350	26,262	158,742	260,970	611,075
	Computer Supplies	413	0	0	0	0	0	0	7,000	7,000
Totals	Food	415	0	0	0	2,000	2,000	0	0	4,000
	Paper	417	3,200	2,200	4,000	3,200	3,200	25,000	2,500	43,300
	Apparel	421	0	0	0	0	0	650	2,800	3,450
	Audio-visual	431	0	0	0	0	0	0	1,800	1,800
	Library Books	432	0	0	0	0	0	0	32,000	32,000
Totals	Newspapers	433	0	0	0	0	0	0	800	800
	Periodicals	434	0	0	100	0	7,575	1,044	2,025	10,744
	Instr. Software	435	0	0	0	0	0	0	0	0
	Reference	439	0	0	0	0	0	1,482	0	1,482
	Non-Capital	440	0	1,200	0	0	0	9,485	131,300	141,985
Totals	Resale	450	5,750	5,185	10,130	14,615	19,815	67,100	0	122,595
	Equip. Component	460	0	0	0	0	0	0	0	0
	Textbooks	471	1,000	2,150	3,500	1,100	345	18,139	70,500	96,734
	Workbooks	472	0	4,300	4,600	9,000	9,356	12,524	0	39,780
	Non-Instr. Software	480	5,110	5,600	6,425	4,900	5,350	15,457	428,887	471,729
Totals	Additions	550	0	0	0	0	0	3,720	51,075	54,795
	Replacement	560	0	0	0	0	0	0	22,000	22,000
	Rental	570	6,200	6,200	8,012	7,600	6,714	106,245	24,095	165,066
	Capital Lease Principal	678	0	0	0	0	0	0	0	0
	Interest	682	0	0	0	0	0	0	50,000	50,000
Totals	Capital Lease Interest	688	0	0	0	0	0	0	0	0
	Agent Fees	691	0	0	0	0	0	0	3,000	3,000
	Prop/Liab/WC	710	0	0	0	0	0	0	290,760	290,760
	Unemployment	730	0	0	0	0	0	0	10,000	10,000
	Interfund Transfers	800	0	0	0	0	0	0	4,656,113	4,656,113
Dues/Fees		900	1,300	1,650	1,200	10,000	10,815	45,938	160,010	230,913
TOTALS			2,958,696	2,875,817	4,023,206	2,891,959	3,105,299	9,271,390	19,289,123	44,415,490

## OBJECT BY LOCATION SUMMARY - OTHER FUNDS

Expenditure Objects			Fund 21	Fund 27	Fund 30	Fund 50	Fund 60	Fund 80	Total
Salaries	Full- Time	111	11,201	4,116,623	0	0	0	213,164	4,340,988
	Extra Duties	112	0	66,850	0	0	0	25,000	91,850
	Overtime	113	0	0	0	0	0	0	0
	Part- Time	121	0	0	0	0	0	10,210	10,210
	Substitutes	131	0	0	0	0	0	0	0
Benefits	Seasonal	141	0	0	0	0	0	350,000	350,000
	Retirement	212	750	275,632	0	0	0	14,604	290,986
	Soc. Security	222	856	329,142	0	0	0	45,666	375,664
	Life Insurance	230	24	8,516	0	0	0	759	9,299
	Health Insurance	241	2,024	1,177,861	0	0	0	62,258	1,242,143
	Dental Insurance	243	115	86,205	0	0	0	3,597	89,917
	Disability Ins.	251	30	13,919	0	0	0	724	14,673
	College Reimb.	291	0	0	0	0	0	0	0
	Cash in Lieu of Insurance	296	0	23,100	0	0	0	0	23,100
	Personal Services	310	0	48,000	0	1,153,000	0	217,000	1,418,000
Services	Contracted	320	0	942	0	31,000	0	240	32,182
	Gas for Heat	331	0	0	0	0	0	0	0
	Electricity	336	0	0	0	0	0	0	0
	Sewerage	338	0	0	0	0	0	0	0
	Pupil Travel	341	0	465,000	0	0	0	0	465,000
	Employee Travel	342	0	11,750	0	0	0	1,000	12,750
	Gasoline	348	0	0	0	3,600	0	0	3,600
	Postage/Printing	350	0	0	0	0	0	16,000	16,000
	Telephone	355	0	0	0	0	0	0	0
	Paymnts to Non- Gov. Agency	370	0	335,000	0	0	0	0	335,000
	Tuition	382	0	0	0	0	0	0	0
	Payment to State	385	0	0	0	0	0	0	0
	CESA Payments	386	0	40,000	0	0	0	0	40,000
	Payment to State	387	0	0	0	4,000	0	0	4,000
	VTAE Payments	389	0	0	0	0	0	0	0
Supplies	General	411	697,500	82,685	0	16,000	100,000	30,000	926,185
	Workbooks	412	0	0	0	0	0	0	0
	Software	413	0	0	0	0	0	300	300
	Food	415	0	0	0	72,200	0	0	72,200
	Paper	417	0	0	0	0	0	400	400
	Apparel	421	0	0	0	0	0	0	0
	Audio- visual	431	0	0	0	0	0	0	0
	Library Books	432	0	0	0	0	0	0	0
	Newspapers	433	0	0	0	0	0	0	0
	Periodicals	434	0	0	0	0	0	0	0
	Software	435	0	0	0	0	0	0	0
	Reference	439	0	0	0	0	0	0	0
	Non- Capital	440	0	0	0	0	0	0	0
	Resale	450	0	0	0	0	0	0	0
	Textbooks	470	0	2,000	0	0	0	0	2,000
Debt	Non- Instr. Software	480	0	7,000	0	2,000	0	10,000	19,000
	Site Rental	537	0	0	0	0	0	52,971	52,971
	Additions	550	0	0	0	0	0	0	0
	Replacement	560	0	0	0	67,000	0	2,000	69,000
	Rental	570	0	942	0	1,200	0	2,119	4,261
	Principal	670	0	0	1,355,000	0	0	0	1,355,000
	Interest	680	0	0	660,448	0	0	0	660,448
	Agent Fees	691	0	0	0	0	0	0	0
	Prop/Liab/WC	710	0	0	0	0	0	0	0
	Judgements	720	0	0	0	0	0	0	0
Ins	Unemployment	730	0	10,000	0	0	0	0	10,000
	Dues/Fees	900	37,500	3,000	0	0	0	1,400	41,900
TOTALS			750,000	7,104,167	2,015,448	1,350,000	100,000	1,059,412	12,379,027

## MAJOR FUNCTION BY LOCATION SUMMARY - GENERAL FUND

<u>Function</u>		<u>Donges Bay</u>	<u>Oriole Lane</u>	<u>Wilson</u>	<u>Lake Shore</u>	<u>Steffen</u>	<u>HHS</u>	<u>District</u>	<u>General Fund Total</u>
Undiff. Curriculum	110000	1,841,010	1,630,900	2,511,773	1,382,948	1,663,400	3,300	499,349	9,532,680
Regular Curriculum	120000	465,866	490,819	577,410	536,305	531,200	5,778,323	614,300	8,994,223
Vocational Curriculum	130000	0	0	0	53,406	71,958	210,493	6,500	342,357
Physical Curriculum	140000	124,589	107,456	178,346	184,217	147,658	492,691	27,000	1,261,957
Co-curricular Activities	160000	0	0	0	9,300	10,025	184,500	716,376	920,201
Gifted & Talented	170000	28,649	29,605	37,244	18,075	21,088	61,258	9,497	205,416
Student Services	210000	51,030	93,293	75,458	180,870	184,487	643,302	491,138	1,719,578
Staff Services	220000	122,615	114,649	152,290	159,603	130,694	387,470	1,460,756	2,528,077
General Administration	230000	0	0	0	0	0	0	702,626	702,626
Building Administration	240000	247,157	286,962	373,247	284,347	257,839	1,285,834	12,949	2,748,335
Direction of Business	251000	0	0	0	0	0	0	494,379	494,379
Operation of Plant	253000	73,280	106,751	111,238	69,888	69,888	89,887	2,426,230	2,947,162
Maintenance of Plant	254000	3,000	2,400	4,400	3,000	3,250	20,476	1,298,283	1,334,809
Facilities Remodeling	255000	0	0	0	0	0	0	47,000	47,000
Pupil Transportation	256000	1,500	12,982	1,800	10,000	13,812	113,856	1,652,667	1,806,617
Central Services	260000	0	0	0	0	0	0	521,478	521,478
Prop/Liab Insurance	270000	0	0	0	0	0	0	300,760	300,760
Debt Service	280000	0	0	0	0	0	0	53,000	53,000
Severance Benefits	290000	0	0	0	0	0	0	1,679,971	1,679,971
Non-program Trans.	400000	0	0	0	0	0	0	6,274,864	6,274,864
<b>TOTALS</b>		<b>\$ 2,958,696</b>	<b>2,875,817</b>	<b>4,023,206</b>	<b>2,891,959</b>	<b>3,105,299</b>	<b>9,271,390</b>	<b>19,289,123</b>	<b>44,415,490</b>

## SECTION V: Supplemental Information

### FEE SCHEDULE 2019-20

Elementary School		Middle School	
Resource Fee	\$65.00	Resource Fee	\$80.00
Band	25.00	Athletic User Fee per Activity	75.00
Orchestra	25.00	Activity User Fee Forensics	50.00
Activity User Fee		Activity User Fee	
Destination Imagination	75.00	Destination Imagination	75.00
		Club User Fee	10.00

### High School

**Resource Fee** \$105.00  
(includes assignment notebook & lock rental)

**Music:**  
School Instrument Usage Fee 50.00

**Athletic/Activity User Fees:**  
Athletics per activity 135.00  
Debate/Forensics/Drama/Robotics/DECA 135.00

**Parking:** 300.00/year

In addition to these fees, some courses require additional consumable materials that are purchased by the District and resold to students.

## TRANSPORTATION PROGRAM

The Mequon-Thiensville School District is responsible for the cost of providing transportation to all resident students who attend either public or non-public schools. The district transports over 3,900 students daily to the six public schools in the district and to four non-public schools in the area. The district issues parent contracts for reimbursement of transportation in lieu of providing transportation service for students who attend other non-public schools as allowed by law.

The district contracts with Riteway Bus Services, Inc. to provide in-district transportation.

### Estimated Cost of 2019-20 Pupil Transportation Program

	2019-20	2018-19	Increase/ (Decrease)
Regular Transportation	\$ 1,207,646	\$ 1,176,615	\$ 31,031
Special Education	464,000	464,000	0
Midday Runs	106,374	103,000	3,374
Parent Contracts	27,000	27,000	0
Field Trips/Athletic Events	187,437	226,004	(38,567)
Shuttles	43,456	42,000	1,456
Integration Program*	235,704	256,430	(20,726)
Petroleum	0	0	0
<b>TOTAL</b>	<b>\$ 2,271,617</b>	<b>\$ 2,295,049</b>	<b>\$ (23,432)</b>

\*Reimbursed by MPS

## UTILITIES

### Natural Gas and Electricity

The 2019-20 budget for natural gas and electricity is projected to hold steady despite increased building use and an increased cost for service. Helping us hold the budget is the improvements made to our lighting systems, improved heating and cooling systems operations, and partnerships trade allies related to building systems. A strategic focus has also been placed on the District's use of energy including the following steps:

- Better preventive maintenance of building systems
- Improved mechanical systems scheduling
- Added energy monitoring
- Installation of energy saving equipment
- Partnership with Focus on Energy to implement new mechanical and building strategies
- Lamping projects scheduled to reduce the number and wattage of lamps
- Installation of LED lighting

### Water and Sewerage

Consumption continues to increase as greater building use by recreation and rentals is anticipated. We continue to monitor costs and anticipate an increase for next year.

The total impact of the proposed 2019-20 utility budget is shown below:

	<b><u>2019-20 Budget</u></b>	<b><u>2018-19 Budget</u></b>	<b><u>Increase/ Decrease</u></b>
Natural Gas	\$ 315,000	\$ 325,000	\$ (10,000)
Electricity	\$ 555,000	\$ 570,000	\$ (15,000)
Water and Sewerage	\$ <u>58,000</u>	\$ <u>55,000</u>	\$ <u>3,000</u>
<b>TOTAL</b>	<b>\$ 928,000</b>	<b>\$ 950,000</b>	<b>\$ (22,000)</b>

## BUILDING OPERATION AND MAINTENANCE

### Operation of Plant

The 2019-20 budget for the operation of plant and facilities, exclusive of employee salaries and benefits, is \$2,089,197. The two largest line items within the operations budget are: 1) utilities (\$928,000); and 2) contracted cleaning services (\$796,962). The District contracts with L&A Crystal for custodial cleaning.

### Maintenance of Plant

The proposed 2019-20 budget for maintenance of facilities for capital projects, excluding salaries and benefits, is \$799,400. The largest line item within the maintenance budget is capital long range planning totaling \$656,600.

Shown below is a summary by building and category of the proposed long range plan projects for 2019-20.

	District	HHS	Donges Bay	Lake Shore	Oriole Lane	Range Line	Steffen	Wilson	Total
ASPHALT/CONCRETE	\$0	\$20,000	\$0	\$0	\$12,500	\$0	\$25,000	\$12,500	<b>\$70,000</b>
DOOR SYSTEMS	\$0	\$70,000	\$6,000	\$0	\$6,300	\$0	\$0	\$0	<b>\$82,300</b>
EQUIPMENT	\$0	\$55,000	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$55,000</b>
FLOORING	\$0	\$20,000	\$21,500	\$0	\$0	\$0	\$0	\$15,000	<b>\$56,500</b>
HVAC SYSTEMS	\$0	\$94,300	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$94,300</b>
LIGHTING	\$0	\$32,500	\$25,000	\$0	\$15,000	\$0	\$7,500	\$0	<b>\$80,000</b>
PLUMBING	\$0	\$10,000	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$10,000</b>
SAFETY/SECURITY	\$0	\$30,000	\$15,000	\$0	\$42,000	\$0	\$56,500	\$7,500	<b>\$151,000</b>
WAYFINDING	\$0	\$57,500	\$0	\$0	\$0	\$0	\$0	\$0	<b>\$57,500</b>
<b>Totals</b>	<b>\$0</b>	<b>\$389,300</b>	<b>\$67,500</b>	<b>\$0</b>	<b>\$75,800</b>	<b>\$0</b>	<b>\$89,000</b>	<b>\$35,000</b>	<b>\$656,600</b>

## MAINTENANCE BUDGET HISTORY

Shown below are the dollars allocated annually for maintenance projects reflected as a percentage of the operating budget:


	Total Operating Budget	Maintenance Budget	Percent of Total
2019-20 (Proposed)	\$44,415,490	\$799,400	1.80%
2018-19	44,282,806	799,400	1.81%
2017-18	44,197,408	799,400	1.81%
2016-17	43,494,494	799,400	1.84%
2015-16	40,501,636	796,500	1.97%
2014-15	39,824,796	756,500	1.90%
2013-14	40,214,036	796,500	1.98%
2012-13	38,664,807	796,500	2.06%
2011-12	39,180,497	691,200	1.76%
2010-11	41,510,931	691,200	1.64%
2009-10	41,949,705	691,200	1.63%
2008-09	42,732,378	691,200	1.62%
2007-08	41,964,776	687,000	1.64%
2006-07	40,986,656	593,047	1.44%
2005-06	40,279,515	429,200	1.06%
2004-05	39,621,547	520,000	1.31%



## BUILDING AND PROPERTY VALUES

The Mequon-Thiensville School District currently owns five (5) parcels of land totaling 192.25 acres. NOTE: The district sold the approximately 111 acres of vacant land in 2015 for a purchase price of \$2,910,000. The estimated replacement cost of buildings and contents, as determined in the 2013 appraisal is shown in the table below.

### 2013 Appraisal

Site	Replacement Cost		Acreage
	Building	Contents	
Donges Bay	\$9,823,361	\$1,022,074	20.38
Oriole Lane	8,894,744	861,343	37.00
Range Line	9,901,247	205,443	* 25.00
Wilson	9,510,476	1,040,478	** 29.87
Lake Shore	13,021,802	921,143	*
Steffen	13,126,259	1,044,227	**
Homestead	81,271,487	5,445,814	80.00
Floater Equipment		2,346,049	
TOTAL	<u>\$145,549,376</u>	<u>\$12,886,571</u>	<u>192.25</u>
			
TOTAL	<u>\$158,435,947</u>		

\* Range Line and Lake Shore share this site.

\*\* Wilson and Steffen share this site.

## **GIFTS AND DONATIONS**

The Mequon-Thiensville School District received in excess of \$500,000 in gifts and donations annually through the generosity of organizations such as PTO's, Booster Club, Mequon-Thiensville Education Foundation and private donors. Gifts and donations have been used to help support and supplement the school district budget.

## **DEBT SERVICE FUND**

Fund 30 is used to record transactions relating to the repayment of district long-term debt obligations.

The district will be making principal and interest payments in the amount of \$2,015,448 during the 2019-20 fiscal year related to long-term debt. The District is proposing an additional levy amount of \$500,000 in order to pre-pay the District debt. This additional levy amount will save the District on interest costs. Outstanding indebtedness as of July 1, 2019 is \$18,200,000 in General Obligation School Improvement Bonds that will be repaid through 2030.

## **FOOD SERVICE FUND**

The Mequon-Thiensville School District participates in the National School Lunch Program and a Breakfast Program at the middle and high school. A variety of healthy meal options are offered K-12 daily. The program is operated by a private contractor, ARAMARK Education.

The food service program is self-sufficient and not dependent upon tax dollars for support. A fund balance as of June 30, 2018 of \$354,654 exists to help maintain a self-sufficient status and to maintain capital equipment. Excess funds must be reinvested in the food service program.

## COMMUNITY SERVICE FUND

The Mequon-Thiensville School District operates the recreation department for the communities of Mequon and Thiensville and program operations are recorded in the Community Service Fund. All of these activities take place outside of the 4K-12 instructional and extracurricular arena and are open to the public for participation.

The Mequon-Thiensville Recreation Department has served over 7,500 participants this past year providing recreational, leisure and enrichment activities for youth and adults. In addition, the Community Service Fund accounts for life guards and supervision for the morning swim, walking and weight room programs offered daily to the community free of charge.

The Recreation Department is heading into its 4<sup>TH</sup> season of Summer Academy in the summer of 2019. Summer Academy is comprised of academic and enrichment classes for kids grades 4K-8<sup>TH</sup> taught by MTSD teachers. Enrollment has consistently increased in the three years the program has existed, from 277 enrollments in 2016 to 850 in 2018.

The Recreation Department began offering before and after school care for elementary students in the 2018-19 school year. The program continues to make progress and provide a valuable resource to elementary school families. Programs are held on site at all three MTSD elementary schools. More information can be found on the school district website under Before and After School Programs.

The total Community Service Fund budget proposed for 2019-20 is \$1,059,412. Expenditures in the Community Service Fund include compensation of Recreation Department office/management staff; program coaches/instructors/supervisors; custodial services related to cleaning for programs and offices; and building rental payments/office supplies/material all related to recreational department programs.

The district adopts a separate tax levy to support Fund 80. The levy proposed for 2019-20 Community Service Fund reflects no increase and has remained the same since the 2009-10 fiscal year. The majority of revenue needed to support the Community Service Fund comes from program fees, ticket sales, and investment income. The remaining is supported by the local tax levy.

### Recreation Department Staff – Full Time Equivalencies 2018-19 Through 2019-20

	2018-19	Projected 2019-20
Recreation Director	1.00	1.00
Clerical	1.00	1.00
Senior Programmer	0.25	0.25
Before & After School Coordinator	1.00	1.00
Total	3.25	3.25