



2020-21 Budget Addendum

Profile of School District Leaders

Summary Budget Financial Statements

Skyward Financial System Detailed Budget Report – All Funds

Revenue Limit Worksheet

Student Fee Schedule

Debt Service Obligations Worksheet

Staffing Plan Detail Worksheet

Capital Projects Schedule

Oconomowoc Arts Center Budget

SAA Advisory Letter on School District Budget Planning for 2020-21

Profile of School District Leaders

Profile of School District Leaders

Board of Education

Rick Grothaus	President
Juliet Steitzer	Vice President
James Wood	Clerk
Dan Raasch	Treasurer
Kim Herro	Member
Jessica Karnowski	Member
Scott Roehl	Member

Central Office Administrators

Roger Rindo, Ed.D	Superintendent
Beth Sheridan	Director of Business Services
John Flannery	Director of Curriculum & Instruction
Dyanna Kadrich	Director of Student Services & Special Education
Kristen Taylor	Director of Human Resources
Derick Kiger	Director of Research, Evaluation, & Accountability
Michele Koper	Director of Instructional Technology
Greg Maroo	Director of Building & Grounds

Building Principals

Jason Schreiber	Meadow View Elementary
Shannon McCaffery	Greenland Elementary
Stacy Yearling	Ixonia Elementary
Jennifer Jones	Park Lawn Elementary
Brian Stuckey	Summit Elementary
Charles Olson	Nature Hill Intermediate
Jill Marr	Silver Lake Intermediate
Jason Curtis	Oconomowoc High School

Summary Budget Financial Statements

Oconomowoc Area School District

2020-21 Complete Budget

May 2020-21 to
November 2019-20

	Actual 2015-16	Actual 2016-17	Actual 2017-18	November 2018-19	Actual 2018-19	May 2019-20	Nov 2019-20	May 2020-21	Budget Comparison		
									Change	%Change	
ASSETS	19,739,766	21,183,171	24,400,887	24,400,887	25,713,136	24,400,887	25,713,136	25,713,136	-	0.00%	
LIABILITIES	3,706,222	2,683,248	3,623,189	3,623,189	3,569,095	3,623,189	3,355,010	3,355,010	-	0.00%	
FUND BALANCE AT YEAR END	16,033,544	18,499,923	20,777,698	20,777,698	22,144,042	20,777,698	22,358,127	22,358,127	-	0.00%	
Revenues & Other Sources:											
Source #	Actual 2015-16	Actual 2016-17	Actual 2017-18	November 2018-19	Actual 2018-19	May 2019-20	Nov 2019-20	May 2020-21	Change	%Change	
From Local Sources:											
Property Taxes	211	44,657,880	44,649,857	43,838,819	44,002,729	44,002,729	46,728,171	47,512,496	49,386,629	1,874,133	3.94%
Property Taxes Chargebacks	212	2,293	507	109	1,315	1,315	1,488	1,488	45	(1,443)	-96.98%
Transportation Contracts	248	13,002	13,453	14,237	10,000	11,567	10,000	10,000	10,000	-	0.00%
Sale of Non-capital Equipment	262					38,060					
1:1 Chrombook Insurance Fee	264	38,370	64,438	67,124	60,000	72,940	65,000	60,000	60,000	-	0.00%
Gate Receipts	271	139,277	132,009	125,517	110,000	125,224	115,000	115,000	115,000	-	0.00%
Community Service Fee (OAC admission)	272	74,654	74,038	158,857	86,300	55,215	108,200	108,200	124,930	16,730	15.46%
Regular Day School Tuition	241										
Interest on Investments	280	33,451	100,183	222,735	150,000	390,264	226,000	226,000	190,000	(36,000)	-15.93%
Music Instrument Rental	289	16,084	18,020	18,596	15,000	15,677	15,000	15,000	15,000	-	0.00%
Gift/Donation/Private Grant (GRN Title award)	291	-									
Gift/Donation/Private Grant (OAC)	291	10,052	11,698	5,896	4,500	6,408	4,500	4,500	3,000	(1,500)	-33.33%
Student Fees Registration, Textbk, Technology	292	377,700	372,440	391,404	355,000	386,195	355,000	355,000	350,000	(5,000)	-1.41%
Facility Rentals (NON OAC)	293	64,844	82,218	70,083	40,000	89,042	40,000	64,000	75,000	11,000	17.19%
Facility Rentals (OAC)	293	6,659	3,895	9,434	25,897	3,917	32,772	38,272	38,148	(124)	-0.32%
Parking Fees	294	60,369	62,874	68,734	65,000	74,343	65,000	70,000	70,000	-	0.00%
Summer School Fees	295	36,835	32,014	42,064	40,000	37,130	40,000	40,000	40,000	-	0.00%
Club Fees	296	65,907	75,342	74,806	60,000	77,272	70,000	70,000	65,000	(5,000)	-7.14%
Student Fines	297	110	338	1,189		78					
Student Fees - Athletics	298	126,459	137,514	140,413	136,000	152,820	136,000	136,000	136,000	-	0.00%
Miscellaneous (OAC)	299	22,288	19,176	22,192	36,200	21,783	29,460	30,460	39,500	9,040	29.68%
Miscellaneous - AASA											
Miscellaneous	299	5,234	3,043	16,463	455	672	635	642	1,276	634	98.75%
From Other School Districts:											
Open Enrollment Tuition	345	1,154,595	1,303,530	1,316,072	1,588,475	1,511,659	1,660,450	1,800,000	1,900,000	100,000	5.56%
From State Sources:											
Transportation Aid	612	155,890	150,778	145,746	135,000	143,564	135,000	135,000	135,000	-	0.00%
Library Aid	613	239,337	207,902	229,762	215,000	233,336	220,000	230,000	230,000	10,000	4.55%
Social Worker Grant	619								31,500	31,500	
Equalization Aid/Special Adjustment Aid	621	9,215,071	10,411,455	12,213,635	12,528,765	12,528,765	10,642,323	10,639,035	9,043,180	(1,595,855)	-15.00%
Computer Exemption Aid	691	82,271	96,056	97,468	99,827	99,827	99,827	99,827	99,827	0	0.00%
Personal Property Exemption Aid	691				114,892	114,892	114,892	114,770	114,770	(0)	0.00%
From State Sources - Grants											
Special Project Grant / AODA Grant (395) (388)	630	25,039	30,037	1,000	-	-	-	25,000	-	(25,000)	-100.00%
Special Project Grant / Educator Effect. (583)	630	30,000	30,640	31,262	31,360	33,452	34,720	41,680	41,988	308	0.74%
Special Project Grant / Career&Tech Ed (577)	630	-	-	28,362	13,750	22,000	30,000	30,000	60,000	30,000	100.00%
1:1 Personal Electronic Computing Grant (296)	630				51,000	58,250	55,000	-	-		
WCTC Career Prep Grant (000)	630					1,355					
Reading Assessment (522)	630					13,715					
Robotics Lead Participation Grant (575)	630					2,126					
Payment in Lieu of Taxes (PILT DNR)	660	16,276	15,923	15,555		13,287					
School Safety Initiative (no project code)	699				160,000	123,950	36,050	36,050	-	(36,050)	-100.00%
From Federal Sources:											
Title 1.A (141) Basic Grant	751	377,048	381,913	296,859	342,285	299,197	325,000	347,468	325,000	(22,468)	-6.47%
Title 1.D (149): OASD Fiscal Agent for ODTC	751	82,893	74,652	89,082	106,967	73,247	95,000	92,506	90,000	(2,506)	-2.71%
Title 2.A (365) Teacher/Principal Training	730	86,577	93,207	92,756	104,344	83,831	90,000	105,400	90,000	(15,400)	-14.61%
Title 2.D (328) Educational Technology	730										
Title 3.A (371) - CESA Fiscal Agent	517	8,664	10,191	9,853	15,299	10,759	12,000	15,771	12,000	(3,771)	-23.91%
Title 4.A (381) SSAE Student Sprrt/Academic Enrich	730				19,595	8,699	15,000	31,740	31,000	(740)	-2.33%
Youth Apprenticeship via CESA (866)	630				8,300	17,593	25,000	25,000	30,000	5,000	20.00%
Medicaid reimbursements - prior years	780	93,386	99,022	85,643	-	133,451	-	-	-		
Misc State Revenue	619/695	808,800	1,366,500	2,484,450	3,620,544	3,620,544	3,734,152	4,081,000	4,036,480	(44,520)	-1.09%
Perkins Grant / Vocational [713] (Pro 401 Perkins)	713	17,708	14,869	24,291	31,468	28,007	27,110	30,852	25,000	(5,852)	-18.97%
Tech Prep via WCTC (# 407)	775	-			-						
Facet Grant (504) [792]	792										
School Climate Transformation Grant	799					1,500					
From Misc. Sources:											
Refund of Prior Disbursements	972/969		220								
Other Sources Land Sale Proceeds	860		11,701			115,478					
Other Sources Sale of Assets	860	150									
Premium on CashFlow Borrowing	968	19,454									
E-Rate, Pcard, Vendor Rebates	971	294,398	247,205	249,586	100,000	134,138	100,000	100,000	100,000	-	0.00%
Non-aidable Refunds	972					44					
Proceeds on Capital Leases (Truck/Van Fleet)	878	580,776	673,103	893,030	384,180	384,179	203,672	273,265	408,822	135,557	49.61%
Miscellaneous	990	160,599									
Carryover Account / Temp Rev Acct	290				100,553		105,578	105,578	105,905	327	(105,251)
Total Revenues & Other Sources	59,200,400	61,071,965	63,593,083	64,970,000	65,373,496	65,803,000	67,207,000	67,630,000	423,000	0.63%	
Total General Fund Expenditure Limit	59,200,400	61,071,965	63,593,083	64,970,000	65,373,496	65,803,000	67,207,000	67,630,000	423,000	0.63%	

General Fund Expenditures		2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Nov Budget	2018-19 Actual	2019-20 May Budget	2019-20 Nov Budget	2020-21 May Budget	Budget Comparison May 20-21 to Nov 19-20	
										Change	% Change
110	Undifferentiated Curriculum (K-6 Instruction)										
100	Employee Salaries	7,943,887	7,894,074	7,938,498	8,652,298	8,442,509	8,953,020	8,919,047	9,050,108	131,061	1.47%
200	Employee Benefits	2,941,018	2,922,818	2,955,205	3,786,769	3,110,434	3,696,896	3,616,084	3,764,738	148,654	4.11%
300	Purchased Services	82,893	76,152	95,897	108,967	295,544	97,000	439,388	757,615	318,227	72.43%
400	Supplies	193,421	183,858	179,087	195,343	168,524	237,830	265,689	283,516	17,827	6.71%
500	Equipment	12,752	51,256	81,592	66,804	42,156	48,000	55,678	55,500	(178)	-0.32%
900	Dues And Fees	7,425	7,425	2,120	-	1,193	-	4,000	8,500	4,500	112.50%
	Sub-Total	11,173,971	11,135,583	11,252,400	12,810,181	12,060,360	13,032,746	13,299,886	13,919,977	620,091	4.66%
120	Regular Curriculum (Art, English, Foreign Languages, Math, Science, Social Studies)										
100	Employee Salaries	8,009,112	8,540,718	8,861,878	8,971,612	8,845,747	9,291,511	9,477,176	9,389,229	(87,947)	-0.93%
200	Employee Benefits	2,690,124	2,762,050	2,953,592	3,020,420	2,975,834	3,285,206	3,227,796	3,384,032	156,236	4.84%
300	Purchased Services	7,271	5,901	4,818	7,999	4,764	10,819	42,940	35,550	(7,390)	-17.21%
400	Supplies	416,789	512,994	636,138	436,015	368,180	606,470	583,615	567,367	(16,248)	-2.78%
500	Equipment	4,958	6,157	2,299	23,875	16,254	24,500	25,600	9,400	(16,200)	-63.28%
900	Dues And Fees	2,053	1,735	2,418	13,750	7,674	14,750	14,800	14,300	(500)	-3.38%
	Sub-Total	11,130,307	11,829,556	12,461,143	12,473,671	12,218,453	13,233,257	13,371,927	13,399,878	27,951	0.21%
130	Vocational Curriculum (Business Education, Family & Consumer Education)										
100	Employee Salaries	722,260	731,154	824,134	892,781	895,050	1,018,697	1,030,926	1,047,694	16,768	1.63%
200	Employee Benefits	271,159	259,409	301,039	268,826	309,370	335,418	359,788	380,129	20,341	5.65%
300	Purchased Services	-	-	3,831	10,237	-	2,356	-	-	-	-
400	Supplies	47,909	46,687	38,748	209,595	141,136	120,660	117,058	90,600	(26,458)	-22.60%
500	Equipment	967	927	11,924	176,000	93,551	-	105,860	104,000	(1,860)	-1.76%
900	Dues And Fees	-	-	-	12,000	5,244	5,000	5,000	30,000	25,000	500.00%
	Sub-Total	1,042,295	1,038,177	1,179,676	1,569,439	1,444,351	1,482,130	1,618,632	1,652,423	33,791	2.09%
140	Physical Curriculum (Health, Physical Education)										
100	Employee Salaries	1,029,787	1,114,736	1,125,524	1,139,566	1,130,242	1,131,491	1,134,997	1,067,347	(67,650)	-5.96%
200	Employee Benefits	294,971	343,421	368,880	377,549	378,700	393,085	407,374	390,386	(16,988)	-4.17%
300	Purchased Services	-	-	-	-	-	-	-	-	-	-
400	Supplies	29,604	16,450	38,188	48,198	18,212	48,030	43,030	21,650	(21,380)	-49.69%
500	Equipment	229	1,277	2,643	2,500	2,335	2,000	2,500	2,000	(500)	-20.00%
	Sub-Total	1,354,592	1,475,885	1,535,235	1,567,813	1,529,489	1,574,607	1,587,901	1,481,383	(106,518)	-6.71%
160	Co-Curricular Activities (Athletics, Drama, Forensics, Etc.)										
100	Employee Salaries	588,216	625,085	644,030	719,513	665,195	738,100	758,889	758,437	(452)	-0.06%
200	Employee Benefits	105,003	117,446	119,286	143,912	121,125	173,551	194,874	194,554	(320)	-0.16%
300	Purchased Services	43,166	122,326	139,986	160,576	135,554	176,144	175,944	182,855	6,911	3.93%
400	Supplies	146,584	217,244	217,232	139,012	180,891	140,934	139,134	130,963	(8,171)	-5.87%
500	Equipment	12,047	22,943	18,871	20,100	39,512	-	-	-	-	-
900	Dues And Fees	36,010	32,788	36,734	62,112	41,840	57,722	57,872	58,232	360	0.62%
	Sub-Total	931,026	1,137,831	1,176,139	1,245,225	1,184,117	1,286,451	1,326,713	1,325,041	(1,672)	-0.13%
170	Gifted & Talented & Alternative Ed. Programs										
100	Employee Salaries	267,540	271,415	332,278	252,920	235,949	239,480	266,910	282,942	16,032	6.01%
200	Employee Benefits	80,832	82,839	94,500	66,319	76,243	68,453	68,160	77,150	8,990	13.19%
300	Purchased Services	5,811	5,596	5,619	7,155	6,691	6,100	6,100	11,220	5,120	83.93%
400	Supplies	11,860	14,659	10,175	19,245	20,509	23,250	23,250	23,250	-	0.00%
500	Equipment	-	-	-	1,000	-	1,000	1,000	1,000	-	0.00%
900	Dues And Fees	14,193	13,997	14,324	15,200	13,467	15,200	15,200	15,200	-	0.00%
	Sub-Total	380,237	388,507	456,896	361,839	352,860	353,483	380,620	410,762	30,142	7.92%
	Instruction Total	26,012,428	27,005,538	28,061,488	30,028,168	28,789,629	30,962,674	31,585,679	32,189,464	603,785	1.91%

General Fund Expenditures		2015-16	2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21	Budget Comparison	
		Actual	Actual	Actual	Nov Budget	Actual	May Budget	Nov Budget	May Budget	May 20-21 to Nov 19-20	Change
210	Student Services (Guidance, Etc.)										
100	Employee Salaries	1,050,656	1,045,646	1,099,225	1,281,044	1,230,857	1,318,298	1,336,052	1,407,202	71,150	5.33%
200	Employee Benefits	309,028	301,775	324,691	372,847	371,192	406,163	407,493	457,115	49,622	12.18%
300	Purchased Services	34,277	74,778	100,946	72,400	56,569	83,300	128,780	123,300	(5,480)	-4.26%
400	Supplies	150,176	153,255	130,808	38,610	48,439	40,010	42,915	45,640	2,725	6.35%
500	Equipment	4,869	7,457	6,569	5,300	1,492	28,100	28,100	5,300	(22,800)	-81.14%
900	Dues And Fees	740	759	1,585	300		300	300	300	-	0.00%
	Sub-Total	1,549,746	1,583,670	1,663,824	1,770,501	1,708,549	1,876,170	1,943,640	2,038,857	95,217	4.90%
220	Instructional Services (Curriculum, Staff Development, Libraries)										
100	Employee Salaries	1,018,693	885,940	804,041	740,755	736,524	725,765	945,582	928,235	(17,347)	-1.83%
200	Employee Benefits	226,920	209,621	210,771	211,698	205,741	244,623	325,348	327,305	1,957	0.60%
300	Purchased Services	144,788	156,066	166,586	881,758	561,846	1,121,416	1,039,318	1,033,826	(5,492)	-0.53%
400	Supplies	350,771	341,766	292,644	330,869	322,476	199,644	210,744	219,433	8,689	4.12%
500	Equipment	24,447	9,008	24,163	400,179	394,487	16,000	16,000	18,000	2,000	12.50%
900	Dues And Fees	57,024	81,110	68,834	59,298	63,195	62,515	89,115	54,250	(34,865)	-39.12%
	Sub-Total	1,822,644	1,683,512	1,567,040	2,624,557	2,284,271	2,369,964	2,626,107	2,581,049	(45,058)	-1.72%
230	District Administration										
100	Employee Salaries	351,417	376,807	377,616	391,439	379,592	409,772	431,871	445,267	13,396	3.10%
200	Employee Benefits	119,144	118,667	115,992	139,924	125,590	193,030	192,048	202,198	10,150	5.29%
300	Purchased Services	329,326	389,747	338,246	312,450	342,049	328,450	336,550	336,550	-	0.00%
400	Supplies	29,508	31,379	31,628	45,050	33,641	55,550	55,550	55,550	-	0.00%
500	Equipment	-	-	-	2,000	-	500	500	500	-	0.00%
900	Dues And Fees	30,019	25,687	25,755	37,000	31,866	37,000	37,000	37,000	-	0.00%
	Sub-Total	859,414	942,286	889,238	927,863	912,738	1,024,302	1,053,519	1,077,065	23,546	2.24%
240	School Administration (Principals' Office)										
100	Employee Salaries	1,884,168	1,963,086	2,252,344	2,246,736	2,166,450	2,359,852	2,322,323	2,463,383	141,060	6.07%
200	Employee Benefits	741,417	739,888	784,427	874,226	839,360	937,947	891,256	984,612	93,356	10.47%
300	Purchased Services	18,974	17,666	18,259	23,400	18,201	72,830	20,145	22,392	2,247	11.15%
400	Supplies	150,727	139,974	115,656	133,864	150,131	83,599	100,389	63,782	(36,607)	-36.47%
500	Equipment	152,442	103,448	83,110	68,650	70,244	13,700	13,200	2,500	(10,700)	-81.06%
900	Dues And Fees	6,120	5,617	7,643	7,000	4,450	5,150	5,150	4,150	(1,000)	-19.42%
	Sub-Total	2,953,849	2,969,679	3,261,439	3,353,876	3,248,837	3,473,078	3,352,463	3,540,819	188,356	5.62%
250	Business Services (Accounting, Transportation, Buildings & Grounds)										
100	Employee Salaries	2,224,826	2,318,516	2,343,289	2,562,382	2,483,334	2,746,058	2,788,274	2,727,477	(60,797)	-2.18%
200	Employee Benefits	796,271	874,004	904,435	1,065,283	981,515	1,111,404	1,097,647	1,149,801	52,154	4.75%
300	Purchased Services	3,933,201	4,141,230	4,388,547	5,218,417	5,713,343	4,608,740	5,171,077	4,765,678	(405,399)	-7.84%
400	Supplies	481,682	484,359	483,374	664,543	618,164	594,407	584,407	562,560	(21,847)	-3.74%
500	Equipment	1,384,595	714,768	301,469	537,000	643,949	468,000	348,000	312,500	(35,500)	-10.20%
900	Dues And Fees (included site carryover)	91,503	75,696	99,310	133,700	93,860	238,778	136,200	228,105	91,905	67.48%
	Sub-Total	8,912,079	8,608,573	8,520,423	10,181,325	10,534,164	9,767,388	10,125,605	9,746,121	(379,484)	-3.75%
260	Central Services (Telephone, Technology)										
100	Employee Salaries	685,673	719,957	715,531	728,820	719,548	740,235	420,799	414,820	(5,979)	-1.42%
200	Employee Benefits	379,181	379,080	355,078	341,377	352,681	333,333	206,784	190,035	(16,749)	-8.10%
300	Purchased Services	365,370	355,714	406,551	137,500	68,066	136,500	139,500	108,500	(31,000)	-22.22%
400	Supplies	278,019	298,752	311,002	112,800	66,704	110,500	110,500	113,500	3,000	2.71%
500	Equipment	1,123,327	1,230,213	1,475,403	-	-	-	-	-	-	-

										Budget Comparison	
										May 20-21 to Nov 19-20	
General Fund Expenditures		2015-16	2016-17	2017-18	2018-19	2018-19	2019-20	2019-20	2020-21		
		Actual	Actual	Actual	Nov Budget	Actual	May Budget	Nov Budget	May Budget	Change	% Change
900	Dues And Fees	26,472	36,685	43,648	51,200	27,221	43,475	50,195	44,200	(5,995)	-11.94%
	Sub-Total	2,858,042	3,020,401	3,307,213	1,371,697	1,234,220	1,364,044	927,778	871,055	(56,723)	-6.11%
270	District Insurance (Property, Liability, Workers Compensation)										
700	Insurance	342,257	343,281	384,501	534,000	383,703	534,000	534,000	554,000	20,000	3.75%
280	Debt Service (Interest on Short Term Borrowing, Leases)										
600	Interest Expense, Leases	502,847	526,017	601,750	534,382	515,198	543,167	528,821	464,263	(64,558)	-12.21%
290	Other Support Services/Early Retirement										
200	Retiree Cash in Lieu of Benefits	853,324	728,328	555,918	555,000	403,222	422,000	422,000	499,000	77,000	18.25%
200	Retiree Health, Dental, Life Benefits	1,228,525	1,006,084	900,842	875,000	777,417	742,000	742,000	583,000	(159,000)	-21.43%
100	Employee Salaries							292,541	302,421	9,880	3.38%
200	Employee Benefits							130,100	125,181	(4,919)	-3.78%
300	Purchased Services			3,525	394,865	388,116	429,575	429,867	406,413	(23,454)	-5.46%
400	Supplies			289	92,965	96,517	113,950	113,950	64,137	(49,813)	-43.71%
500	Equipment				54,949	62,214	31,788	64,503	14,500	(50,003)	-77.52%
900	Other Support Services-Dues and Fees			8,552	5,000	6,375	5,000	14,704	32,850	18,147	123.42%
	Sub-Total	2,081,849	1,734,412	1,469,126	1,977,779	1,733,860	1,744,313	2,209,665	2,027,502	(182,162)	-8.24%
	Support Total	21,882,727	21,411,830	21,664,554	23,275,980	22,555,540	22,696,425	23,301,598	22,900,731	(400,867)	-1.72%
390	Oconomowoc Arts Center										
100	Employee Salaries	109,753	110,926	121,881	131,997	129,209	121,329	121,329	136,447	15,118	12.46%
200	Employee Benefits	37,684	42,451	45,614	41,532	42,471	48,726	46,118	52,319	6,201	13.45%
300	Purchased Services	97,588	87,112	163,131	73,596	62,972	93,731	95,968	120,302	24,334	25.36%
400	Supplies	2,152	1,651	-	8,704	4,663	10,744	12,245	8,624	(3,621)	-29.57%
500	Equipment	3,371	32,378	3,317	3,985	3,061	1,750	7,400	4,480	(2,920)	-39.46%
900	Dues And Fees	18,157	18,860	22,489	5,440	19,053	5,775	5,775	25,234	19,459	336.95%
	Sub-Total	268,705	293,377	356,433	265,254	261,429	282,055	288,835	347,405	58,570	20.28%
410	Non-Program Transactions (Transfers to Other Funds)										
800	Special Education Transfer	4,889,184	5,183,339	5,420,181	6,276,300	5,638,540	6,653,608	6,630,020	6,820,990	190,970	2.88%
800	To Fund 46 Capital Improvement Trust	600,000	600,000	1,250,000		1,500,000					
800	To Fund 39 Referendum Debt										
800	To Fund 38 WRS Loan Payment	798,626	801,795	793,245	804,058	804,058	807,989	807,989	495,840	(312,149)	-38.63%
430	Non-Program Transactions (Open Enrollment Payments)										
300	Inter-District Payments	2,782,524	3,290,547	3,758,024	4,310,240	4,155,874	4,390,250	4,582,879	4,865,569	282,690	6.17%
900	Dues And Fees										
999	State Adjustment to Aids/Chargebacks	8,551	19,159	11,383	10,000	87,998	10,000	10,000	10,000	-	0.00%
	Sub-Total	2,791,075	3,309,706	3,769,407	4,320,240	4,243,872	4,400,250	4,592,879	4,875,569	282,690	6.15%
	Non-Program Total	9,078,885	9,894,840	11,232,833	11,400,598	12,186,471	11,861,847	12,030,888	12,192,399	161,511	1.34%
	General Fund Total	57,242,746	58,605,585	61,315,308	64,970,000	63,793,068	65,803,000	67,207,000	67,630,000	423,000	0.63%

All Other Funds:	Actual 2015-16	Actual 2016-17	Actual 2017-18	Nov Budget 2018-19	Actual 2018-19	May Budget 2019-20	Nov Budget 2019-20	May Budget 2020-21	Budget Comparison May 2020-21 to Nov 2019-20	
									Change	Percent
FUND 27 - SPECIAL EDUCATION										
Transit of Aids - EEN Tuition Programs	24,251	20,445	11,251	42,000	10,763	42,000	42,000	42,000	-	0.00%
EEN Aid	1,716,897	1,732,693	1,801,527	1,800,000	1,804,071	1,800,000	1,800,000	1,800,000	-	0.00%
Open Enrollment SPED										
SPED Transition Grant Aid (source 697)					21,000					
High Cost Aid	28,028	50,609	77,078	30,000	93,075	50,000	50,000	50,000	-	0.00%
ARRA IDEA (Source # 730 Project 813) - NEW										
ARRA IDEA PreSchool (Source # 730 Project 819)										
Grant Revenue (348)										
Grant Revenue (347)	19,900	19,740	20,143	25,850	21,906	23,000	27,533	23,000	(4,533)	-16.46%
Grant Revenue (342)			3,482	-		-				
Grant Revenue (341)	1,099,320	997,706	812,933	1,406,907	949,970	1,311,000	1,502,559	1,300,000	(202,559)	-13.48%
Medicaid SBS	289,006	287,392	315,157	160,000	351,645	220,000	220,000	220,000	-	0.00%
10 Fund Transfer In	4,889,184	5,183,339	5,420,181	6,276,300	5,638,540	6,653,608	6,630,020	6,820,990	190,970	2.88%
Total Revenues	8,066,586	8,291,924	8,461,752	9,741,057	8,890,972	10,099,608	10,272,112	10,255,990	(16,122)	-0.16%
Total Expenditures	8,066,586	8,291,924	8,461,752	9,741,057	8,890,972	10,099,608	10,272,112	10,255,990	(16,122)	-0.16%

FUND 39 - DEBT SERVICE - Referendum Approved Debt	Actual 2015-16	Actual 2016-17	Actual 2017-18	Nov Budget 2018-19	Actual 2018-19	May Budget 2019-20	Nov Budget 2019-20	May Budget 2020-21	Budget Comparison	
									Change	Percent
ASSETS	1,078,410	2,512,816	1,669,119	1,669,119	1,887,783	1,669,120	1,669,119	2,584,458	915,339	54.84%
LIABILITIES										
FUND BALANCE - End of Year	1,078,410	2,512,816	1,669,119	1,847,059	1,887,783	1,615,795	2,365,794	2,478,883	113,089	4.78%
Revenues:										
Property Taxes	4,898,547	4,898,547	7,221,733	7,729,509	7,729,509	7,253,510	8,003,510	7,539,610	(463,900)	-5.80%
Interest Income	1,979	10,128	33,794		40,723					
Proceeds from Issuing Refinancing Bonds		2,255,000								
Premium on Refinancing Bonds		1,831,016	629,593							
Other Revenue/Transfer -Debt Service and General Fund										
Total Revenues	4,900,526	8,994,691	7,885,121	7,729,509	7,770,232	7,253,510	8,003,510	7,539,610	(463,900)	-5.80%
Expenditures:										
Long Term Bond Principal (Normal Payments + Refinancing)	3,170,000	5,655,000	6,245,000	4,715,000	4,715,000	4,585,000	4,585,000	5,030,000	445,000	9.71%
Long Term Bond Interest	1,535,593	1,501,465	2,255,931	2,836,569	2,836,568	2,721,835	2,721,835	2,615,185	(106,650)	-3.92%
Other Debt Payments		403,820	227,886							
Total Expenditures	4,705,593	7,560,285	8,728,817	7,551,569	7,551,568	7,306,835	7,306,835	7,645,185	338,350	4.63%
Total Referendum Approved Debt Obligation, End of Year	42,880,000	74,390,000	88,135,000	83,420,000	83,420,000	78,835,000	78,835,000	73,805,000		

OASD completed two debt refinancing transactions in 2014-15 to take advantage of lower interest rates. The 2016-17 End of Year Obligation includes \$37.165M of new referendum debt. The 2017-18 debt service and End of Year Obligation includes two phases of debt borrowing for the 2016 referendum. The 2018-19 debt service and End of Year Obligation includes the final phase of debt borrowing for the 2016 referendum.

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Nov Budget 2018-19	Actual 2018-19	May Budget 2019-20	Nov Budget 2019-20	May Budget 2020-21	Budget Comparison	
FUND 38 - DEBT SERVICE - Non-Referendum Debt									Change	Percent
ASSETS	89,198	82,598	75,648	75,648	68,411	75,648	68,411	59,580	(8,831)	-12.91%
LIABILITIES										
FUND BALANCE - End of Year	89,198	75,998	75,648	68,411	68,411	66,817	59,580	54,267	(5,313)	-8.92%
Revenues:										
Property Taxes										
Bond/Note Premium										
Note Proceeds										
Long Term Bond Proceeds										
Transfer In From Other Fund (Gen'l Fund - Clark & OMS Land Proc)	305,418	305,367	299,668	308,480	308,480	311,649	311,649	-	(311,649)	-100.00%
Transfer In From Other Fund (From Gen'l Fund - For WRS)	493,209	496,428	493,578	495,578	495,578	496,340	496,340	495,840	(500)	-0.10%
Transfer In From Other Fund										
Total Revenues	798,626	801,795	793,245	804,058	804,058	807,989	807,989	495,840	(312,149)	-38.63%
Expenditures:										
Long Term Bond Principal (refi St Trust and Land Note)	235,000	240,000	240,000	255,000	255,000	265,000	265,000	-	(265,000)	-100.00%
Long Term Bond Interest	72,768	68,068	62,668	56,668	56,668	50,293	50,293	-	(50,293)	-100.00%
Long Term Bond Debt Retirement - Other costs										
Long Term Bond Principal (WRS) (Normal & Refinancing)	375,000	390,000	395,000	405,000	405,000	415,000	415,000	425,000	10,000	2.41%
Long Term Bond Interest (WRS)	126,090	110,327	102,528	94,628	94,628	86,528	86,528	76,153	(10,375)	-11.99%
Other Debt Payments										
Total Expenditures	808,857	808,395	800,195	811,295	811,295	816,820	816,820	501,153	(315,668)	-38.65%
Total Non-Referendum Approved Debt Obligation, End of Yea	6,700,000	6,070,000	5,435,000	4,775,000	4,775,000	4,095,000	2,725,000	2,300,000		

OASD completed a debt refinancing transaction in 2014-15 to take advantage of lower interest rates. This work impacted the debt amortization schedule.

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Nov Budget 2018-19	Actual 2018-19	May Budget 2019-20	Nov Budget 2019-20	May Budget 2020-21
FUND 46 - Long-Term Capital Improvement Trust								
Revenues:								
Transfer In From Other Fund (Gen'l Fund)	600,000	600,000	1,250,000		1,500,000			
Interest Income	1,503	11,440	20,875		74,824			
Total Revenues	601,503	611,440	1,270,875		1,574,824			
Total Expenditures	-	-						
Fund Balance, End of Year	1,101,503	1,712,943	2,983,818		4,558,642			

	Actual 2015-16	Actual 2016-17	Actual 2017-18	Nov Budget 2018-19	Actual 2018-19	May Budget 2019-20	Nov Budget 2019-20	May Budget 2020-21
FUND 49 - Capital Projects (Referendum)								
Revenues:								
Long-term Bond dated 12/29/2016		8,885,000						
Long-term Bond dated 5/15/2017		26,025,000						
Long-term Bond dated 4/20/2018			19,990,000					
Interest Income/Rebates/Refunds		66,583	380,257		467,084			
Total Revenues		34,976,583	20,370,257		467,084			
Construction Expenditures & Land Purchase		3,373,142	16,499,942		28,608,558			
Fund Balance, End of Year		31,603,441	35,473,756		7,332,282			

FUND 50 - FOOD SERVICE	Actual 2015-16	Actual 2016-17	Actual 2017-18	Nov Budget 2018-19	Actual 2018-19	May Budget 2019-20	Nov Budget 2019-20	May Budget 2020-21	Budget Comparison	
									Change	Percent
Total Revenues	1,967,187	2,031,500	1,979,548	1,943,237	1,955,374	2,014,384	2,014,384	1,924,295	(90,089)	-4.47%
Total Expenditures	1,774,831	1,968,526	1,913,262	1,821,494	1,850,087	1,901,884	1,901,884	1,773,118	(128,766)	-6.77%
<i>Fund Balance, End of Year</i>	<i>479,765</i>	<i>542,739</i>	<i>609,025</i>	<i>730,769</i>	<i>714,312</i>	<i>843,269</i>	<i>843,269</i>	<i>994,446</i>		

FUND 80 - COMMUNITY SERVICE	Actual 2015-16	Actual 2016-17	Actual 2017-18	Nov Budget 2018-19	Actual 2018-19	May Budget 2019-20	Nov Budget 2019-20	May Budget 2020-21	Budget Comparison	
									Change	Percent
Total Revenues -Property Tax Levy	583,918	602,361	591,590	562,000	606,872	562,000	562,000	562,000	-	0.00%
Total Expenditures	583,918	602,361	591,590	562,000	606,872	562,000	562,000	562,000	-	0.00%

Property Tax Levy Summary:									Levy Change: May 2020-21 to November 2019-20	
Summary of Tax Revenue for All Funds:	Actual 2015-16	Actual 2016-17	Actual 2017-18	Nov Budget 2018-19	Actual 2018-19	May Budget 2019-20	Nov Budget 2019-20	May Budget 2020-21	\$ Change	Percent
General Fund	44,660,173	44,650,364	43,838,928	44,004,044	44,004,044	46,729,659	47,513,984	49,386,674	1,872,690	3.94%
Debt Service Fund 39	4,898,547	4,898,547	7,221,733	7,729,509	7,729,509	7,253,510	8,003,510	7,539,610	(463,900)	-5.80%
Community Service Fund 80	562,000	562,000	562,000	562,000	562,000	562,000	562,000	562,000	-	0.00%
Total Levy	50,120,720	50,110,911	51,622,661	52,295,553	52,295,553	54,545,169	56,079,494	57,488,284	1,408,790	2.51%
Equalized Tax Base	4,983,333,039	5,135,349,688	5,365,617,568	5,610,130,604	5,610,130,604	5,778,434,522	6,050,429,941	6,231,942,839	181,512,898	3.00%
Equalized Tax Rate Per \$1000	10.05767	9.75803	9.62101	9.32163	9.32163	9.43944	9.26868	9.22478	(0.04)	-0.47%

**Skyward Financial System Detailed
Budget Report – All Funds**

FD	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Fd Obj Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
R	Revenue						
10 211	44,002,729	44,002,729.00	47,512,496	32,970,406.93	49,386,629.00	1,874,133.00	3.94%
10 212	1,315	1,315.00	1,488	1,488.00	45.00	-1,443.00	-96.98%
10 248	10,000	11,566.76	10,000	14,290.06	10,000.00	0.00	0.00%
10 262	0	38,059.71	0	11,773.67	0.00	0.00	0.00%
10 264	60,000	72,940.15	60,000	68,776.00	60,000.00	0.00	0.00%
10 271	110,000	125,224.04	115,000	130,010.36	115,000.00	0.00	0.00%
10 272	86,300	55,214.65	108,200	96,076.70	124,930.00	16,730.00	15.46%
10 280	150,000	390,264.46	226,000	229,818.17	190,000.00	-36,000.00	-15.93%
10 289	15,000	15,677.00	15,000	11,932.00	15,000.00	0.00	0.00%
10 290	100,553	0.00	105,578	0.00	105,905.00	327.00	0.31%
10 291	4,500	6,408.00	4,500	2,472.50	3,000.00	-1,500.00	-33.33%
10 292	355,000	386,195.39	355,000	350,818.49	350,000.00	-5,000.00	-1.41%
10 293	65,897	92,959.16	102,272	126,199.59	113,148.00	10,876.00	10.63%
10 294	65,000	74,343.36	70,000	76,176.59	70,000.00	0.00	0.00%
10 295	40,000	37,129.50	40,000	21,593.00	40,000.00	0.00	0.00%
10 296	60,000	77,271.94	70,000	68,902.55	65,000.00	-5,000.00	-7.14%
10 297	0	78.00	0	156.84	0.00	0.00	0.00%
10 298	136,000	152,820.45	136,000	143,775.29	136,000.00	0.00	0.00%
10 299	36,655	22,455.21	31,102	25,969.01	40,776.00	9,674.00	31.10%
10 345	1,588,475	1,511,659.00	1,800,000	0.00	1,900,000.00	100,000.00	5.56%
10 517	15,299	29,706.38	15,771	0.00	12,000.00	-3,771.00	-23.91%
10 612	135,000	143,564.18	135,000	137,980.00	135,000.00	0.00	0.00%
10 613	215,000	233,336.00	220,000	285,784.00	230,000.00	10,000.00	4.55%
10 619	0	0.00	0	18,460.00	31,500.00	31,500.00	0.00%
10 621	12,528,765	12,528,765.00	10,639,035	6,600,082.00	9,043,180.00	-1,595,855.00	-15.00%
10 623	0	0.00	0	205,392.00	0.00	0.00	0.00%
10 630	104,410	129,542.85	121,680	33,451.85	131,988.00	10,308.00	8.47%
10 660	0	13,286.84	0	16,240.17	0.00	0.00	0.00%
10 691	214,719	214,718.64	214,597	114,770.08	214,597.00	0.00	0.00%
10 695	3,620,544	3,620,544.00	4,081,000	4,080,258.00	4,036,480.00	-44,520.00	-1.09%
10 699	160,000	123,949.58	36,050	0.00	0.00	-36,050.00	-100.00%
10 713	31,468	28,007.36	30,852	46,745.42	25,000.00	-5,852.00	-18.97%
10 730	123,939	92,530.14	137,140	59,766.56	121,000.00	-16,140.00	-11.77%
10 751	449,252	372,444.16	439,974	283,423.72	415,000.00	-24,974.00	-5.68%
10 780	0	133,451.01	0	108,180.11	0.00	0.00	0.00%
10 799	0	1,500.00	0	0.00	0.00	0.00	0.00%
10 860	0	115,478.46	0	12,737.58	0.00	0.00	0.00%
10 878	384,180	384,179.35	273,265	273,264.81	408,822.00	135,557.00	49.61%

FD		2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
R	Revenue							
10	971 REFUND RECEIPT0-AIDABLE	100,000	134,137.63	100,000	180,974.22	100,000.00	0.00	0.00%
10	972 NON-AIDABLE REFUNDS	0	44.07	0	0.00	0.00	0.00	0.00%
10	--- Revenue	64,970,000	65,373,496.43	67,207,000	46,808,146.27	67,630,000.00	423,000.00	0.63%

FD		2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Expense							
10	111	19,087,859	18,878,323.26	20,060,573	15,262,717.76	20,198,846.88	138,267.73	0.69%
10	113	16,999	14,601.51	16,999	11,779.62	17,000.00	0.00	0.00%
10	121	1,140,764	1,090,084.48	1,148,344	1,022,325.39	1,146,618.83	-1,723.88	-0.15%
10	131	525,267	441,233.44	579,300	286,661.83	538,558.35	-40,742.09	-7.03%
10	132	66,901	49,574.92	70,776	43,924.88	68,136.85	-2,639.93	-3.73%
10	141	660,353	622,972.95	737,647	605,156.62	693,152.50	-44,493.08	-6.03%
10	142	791,040	780,317.95	835,370	764,564.85	850,167.61	14,797.14	1.77%
10	143	115,000	108,229.31	115,000	70,815.11	60,000.00	-55,000.00	-47.83%
10	144	36,000	45,032.99	36,000	26,419.75	36,000.00	0.00	0.00%
10	145	10,000	6,677.72	10,000	4,359.11	10,000.00	0.00	0.00%
10	151	479,105	473,352.53	526,807	413,503.66	532,230.56	5,424.50	1.03%
10	152	588,713	577,811.54	475,834	424,080.80	469,815.80	-6,018.40	-1.26%
10	155	0	11,755.00	0	0.00	0.00	0.00	0.00%
10	161	890,058	883,219.62	823,537	640,331.17	884,632.97	61,095.80	7.42%
10	162	1,778,953	1,697,881.07	1,984,718	1,722,205.32	2,032,695.41	47,979.60	2.42%
10	171	272,000	272,017.09	274,000	259,863.91	274,000.00	0.00	0.00%
10	181	1,370,385	1,322,111.20	1,625,847	1,418,248.81	1,678,686.51	52,840.10	3.25%
10	191	371,962	354,440.05	387,790	317,090.50	386,005.00	-1,788.00	-0.46%
10	192	490,507	421,652.73	519,168	251,663.23	527,460.35	8,291.87	1.60%
10	193	20,000	8,917.50	19,000	8,640.00	17,000.00	-2,000.00	-10.53%
10	212	1,648,436	1,554,503.41	1,867,456	1,398,976.01	1,953,325.15	85,873.50	4.60%
10	215	179,638	121,516.87	193,115	0.00	217,823.23	24,708.59	12.79%
10	219	583,598	481,694.82	501,972	367,647.75	503,156.12	1,183.23	0.24%
10	222	2,188,228	2,125,624.10	2,305,518	1,763,267.51	2,348,629.16	43,116.06	1.87%
10	230	173,770	146,205.74	177,992	128,867.94	172,756.49	-5,232.27	-2.94%
10	241	5,137,249	4,691,127.05	5,221,490	4,342,343.69	5,441,976.17	220,489.16	4.22%
10	242	18,502	16,485.42	20,962	16,067.89	27,315.36	6,366.77	30.39%
10	243	496,894	419,324.80	490,215	382,101.31	476,039.31	-14,189.83	-2.89%
10	248	662,432	636,832.62	790,117	781,693.72	868,752.20	78,633.63	9.95%
10	249	68,994	66,209.31	26,603	26,602.50	29,377.50	2,775.00	10.43%
10	251	55,598	53,107.58	58,445	43,621.38	58,885.62	441.00	0.75%
10	292	894,360	727,136.87	648,000	560,111.45	628,520.00	-19,480.00	-3.01%
10	299	33,000	31,126.17	33,000	28,904.12	35,000.00	2,000.00	6.06%
10	310	910,498	717,985.40	963,985	631,259.02	902,950.00	-61,035.84	-6.33%
10	320	1,782,347	2,415,819.46	0	0.00	0.00	0.00	0.00%
10	321	117,000	105,101.38	186,368	65,384.31	160,941.00	-25,427.00	-13.64%
10	322	535,943	537,242.18	960,966	936,437.05	1,274,183.00	313,216.76	32.59%
10	324	0	196,127.61	1,582,595	1,044,740.57	1,189,718.00	-392,877.00	-24.82%

FD	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Fd Obj Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Expense						
10 325 EQUIPMENT AND VEHICLE RENTAL	0	1,430.00	18,651	27,076.86	18,200.00	-451.00	-2.42%
10 331 GAS FOR HEAT	211,264	168,501.19	219,400	196,502.68	212,900.00	-6,500.00	-2.96%
10 336 ELECTRICITY OTR THAN HEAT	552,392	583,809.40	576,583	675,099.88	566,583.00	-10,000.00	-1.73%
10 337 WATER	51,150	38,961.63	53,250	32,253.89	52,750.00	-500.00	-0.94%
10 338 SEWERAGE	50,250	49,290.41	48,750	40,542.29	48,750.00	0.00	0.00%
10 339 GARBAGE DISPOSAL	67,200	73,622.66	66,200	62,065.21	66,200.00	0.00	0.00%
10 341 PUPIL TRAVEL	2,127,967	2,028,431.83	2,154,808	1,625,250.30	2,202,432.00	47,623.79	2.21%
10 342 EMPLOYEE TRAVEL	161,661	79,208.27	150,418	45,511.51	123,054.00	-27,364.47	-18.19%
10 348 FUEL - GASOLINE	286,000	187,079.20	286,000	160,057.61	292,000.00	6,000.00	2.10%
10 349 OTHER TRAVEL	3,000	895.00	3,000	0.00	3,000.00	0.00	0.00%
10 351 ADVERTISING	47,630	17,870.45	40,990	40,208.85	35,990.00	-5,000.00	-12.20%
10 353 POSTAGE	42,230	23,172.05	37,051	17,907.96	32,540.00	-4,511.00	-12.18%
10 354 PRINTING & BINDING	40,470	44,208.79	42,683	34,306.28	41,330.00	-1,353.00	-3.17%
10 355 TELEPHONE SERVICE	728	734.86	600	630.57	720.00	120.00	20.00%
10 360 TECHNOLOGY & SOFTWARE SERVICES	370,000	348,156.24	590,017	473,269.32	641,700.00	51,683.00	8.76%
10 370 EDUC SERVICES NON-GVRNMNTL	0	1,691.35	2,421	2,420.79	0.00	-2,420.79	-100.00%
10 382 WI SD PYT	3,715,000	3,582,123.73	3,792,250	6,533.89	4,041,000.00	248,750.00	6.56%
10 386 CESA PYT	10,000	5,673.76	7,000	4,984.58	7,000.00	0.00	0.00%
10 387 STATE AGENCY PYT	580,030	569,026.00	786,468	31,260.00	805,829.00	19,361.00	2.46%
10 389 WI TECH COLLEGE PYT	61,800	33,262.34	43,000	21,163.18	55,000.00	12,000.00	27.91%
10 411 SUPPLIES & MATERIALS	1,341,643	1,282,119.89	1,241,951	1,013,425.41	1,184,175.07	-57,775.16	-4.65%
10 413 NETWORK MAINT SOFTWARE	660	0.00	660	0.00	747.00	87.00	13.18%
10 415 FOOD	63,228	53,365.81	65,371	45,235.72	60,902.00	-4,468.76	-6.84%
10 416 MEDICAL SUPPLIES	11,128	12,169.62	11,099	10,966.41	11,064.00	-35.00	-0.32%
10 417 PAPER SUPPLIES	74,040	37,024.95	71,846	51,788.76	71,656.00	-190.00	-0.26%
10 419 EMPLOYEE RECOG/AWARDS	13,192	4,226.05	13,764	7,604.05	13,980.00	216.00	1.57%
10 420 APPAREL - UNIFORMS	57,493	47,343.94	46,382	27,217.67	36,777.00	-9,605.00	-20.71%
10 431 AUDIOVISUAL MEDIA	5,427	1,593.25	4,613	713.06	4,505.00	-108.08	-2.34%
10 432 LIBRARY BOOKS	114,800	115,552.04	122,800	84,278.80	152,225.00	29,425.00	23.96%
10 434 NEWSPAPERS & PERIODICALS	9,264	5,514.67	7,650	4,347.22	8,332.00	682.00	8.92%
10 435 INSTRUCTIONAL SOFTWARE	152,126	127,380.29	112,650	95,611.07	122,650.00	10,000.00	8.88%
10 439 OTHER MEDIA	3,750	40,473.87	9,000	48,459.16	10,750.00	1,750.00	19.44%
10 440 NON-CAPITAL EQUIPMENT	88,369	95,754.35	115,179	87,317.63	74,351.00	-40,828.00	-35.45%
10 451 RESALE	100	-549.61	100	-154,025.35	0.00	-100.00	-100.00%
10 460 EQUIPMENT COMPONENTS	7,640	9,862.89	16,315	8,135.26	14,420.00	-1,895.00	-11.62%
10 470 TEXTBOOKS	281,490	191,713.30	313,800	112,949.91	308,300.00	-5,500.00	-1.75%
10 472 WORKBOOKS	60,000	40,309.06	59,000	45,524.13	50,000.00	-9,000.00	-15.25%
10 480 NON-CAPITAL TECHNOLOGY	176,213	166,305.78	185,296	150,602.54	120,738.00	-64,558.08	-34.84%

FD		2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Fd	Obj Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Expense							
10	481 TECHNOLOGY SUPPLIES	7,750	3,966.31	5,000	1,500.21	5,000.00	0.00	0.00%
10	482 NON-CAPITAL TECHNOLOGY HARDWAR	6,500	4,006.70	0	0.00	0.00	0.00	0.00%
10	550 EQUIPMENT ADDITIONAL	573,209	570,080.41	304,864	161,417.68	265,040.00	-39,824.00	-13.06%
10	560 EQUIPMENT REPLACEMENT	175,779	154,620.76	363,477	120,374.67	264,640.00	-98,837.32	-27.19%
10	570 RENTAL/LEASE OF EQUIP/VEHICLE	229,175	260,375.29	0	1,415.10	0.00	0.00	0.00%
10	581 TECHNOLOGY RELATED HARDWARE	384,179	384,179.35	0	0.00	0.00	0.00	0.00%
10	678 CAPITAL LEASE PRINCIPAL	496,422	481,384.53	494,664	494,663.59	438,483.00	-56,180.59	-11.36%
10	688 CAPITAL LEASE INTEREST EXP	34,460	30,963.84	30,657	30,657.40	22,280.00	-8,377.40	-27.33%
10	691 PAYING AGENT FEES	3,500	2,850.00	3,500	2,850.00	3,500.00	0.00	0.00%
10	711 LIABILITY INSURANCE	51,000	38,214.00	52,500	40,047.00	52,000.00	-500.00	-0.95%
10	712 PROPERTY INSURANCE	130,000	109,709.00	128,000	123,493.00	132,000.00	4,000.00	3.13%
10	713 WORKER'S COMP	290,000	232,350.78	310,000	256,771.60	315,000.00	5,000.00	1.61%
10	730 UNEMPLOYMENT COMP INS	58,000	3,429.18	38,500	3,481.05	50,000.00	11,500.00	29.87%
10	827 TRANSFER TO SPECIAL EDUC	6,276,300	5,638,540.31	6,630,020	3,200,000.00	6,820,990.00	190,970.00	2.88%
10	838 TRANSFER TO NON REFEREND DEBT	804,058	804,058.00	807,989	2,177,989.00	495,840.00	-312,149.00	-38.63%
10	840 TRANSFER TO CAPITAL PROJECTS	0	1,500,000.00	0	0.00	0.00	0.00	0.00%
10	941 DISTRICT DUES/FEES	320,180	264,397.76	354,759	258,345.34	366,208.00	11,448.74	3.23%
10	943 EVENT ENTRY FEES	71,000	42,688.75	70,320	39,547.92	70,080.00	-240.00	-0.34%
10	972 PROPERTY TAX CHARGE BACKS	10,000	87,998.02	10,000	44.94	10,000.00	0.00	0.00%
10	999 MISC EXPENSE	10,820	8,350.74	10,231	1,559.43	116,033.00	105,802.00	1,034.13%
10	--- Expense	64,970,020	63,792,850.69	67,207,006	48,123,733.57	67,630,000.00	423,000.00	0.63%
1-	--- GENERAL FUND	-20	1,580,645.74	-6	-1,315,587.30	0.00	0.00	0.63%

FD		2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
<u>Fd</u>	<u>Obj</u> <u>Obj</u>	<u>Budget</u>	<u>FY Activity</u>	<u>Budget</u>	<u>FY Activity</u>	<u>Budget</u>	<u>\$ Dif from CY</u>	<u>% Dif from CY</u>
R	Revenue							
27	110 TRANSFER FROM GENERAL FUND	6,276,300	5,638,540.31	6,630,020	3,200,000.00	6,820,990.00	190,970.00	2.88%
27	316 TRANSIT OF STATE AIDS-SPED	42,000	10,763.35	42,000	0.00	42,000.00	0.00	0.00%
27	611 SPECIAL EDUC STATE AID - EEN	1,800,000	1,804,071.00	1,800,000	1,413,748.00	1,800,000.00	0.00	0.00%
27	625 HIGH COST SPED AID-DPI MANDATE	0	73,442.00	0	0.00	0.00	0.00	0.00%
27	697 AID FOR SPED TRANSITION GRANT	0	21,000.00	0	0.00	0.00	0.00	0.00%
27	711 HIGH COST SPED - DPI MANDATE	30,000	19,633.00	50,000	0.00	50,000.00	0.00	0.00%
27	730 SPECIAL PROJECT GRANTS	1,432,757	971,876.57	1,530,092	680,146.99	1,323,000.00	-207,092.00	-13.53%
27	780 FEDERAL AID THRU STATE AGENCY	160,000	351,645.46	220,000	266,499.12	220,000.00	0.00	0.00%
27	--- Revenue	9,741,057	8,890,971.69	10,272,112	5,560,394.11	10,255,990.00	-16,122.00	-0.16%

FD		2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Fd	Obj Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Expense							
27	111 TEACHERS REG CONTRACT PAY	4,292,250	4,296,863.30	4,674,588	3,524,864.61	4,626,022.30	-48,567.61	-1.04%
27	113 OVERTIME	0	8,392.92	0	6,742.07	0.00	0.00	0.00%
27	121 PARAPROF / TA PAY	1,445,272	1,370,861.46	1,405,324	1,253,960.11	1,574,391.27	169,067.84	12.03%
27	131 SUBS-TCHR PAY - ON STAFF & OTR	63,959	45,083.90	63,957	37,202.94	66,614.32	2,657.69	4.16%
27	132 SUBS-SUPPORT STAFF	50,423	33,599.72	42,851	25,989.16	42,858.68	7.31	0.02%
27	152 12 MO ADMIN ASSISTANT	92,664	92,536.40	94,949	87,036.62	96,361.20	1,412.40	1.49%
27	161 10 MO ADMINISTRATORS	82,804	82,804.00	85,288	63,966.06	77,000.00	-8,288.00	-9.72%
27	162 12 MO ADMINISTRATORS	140,594	140,594.00	144,662	132,606.98	125,000.00	-19,662.00	-13.59%
27	181 MANAGER LVL - NON UNION SPRT	43,355	42,971.67	47,592	31,432.04	52,939.10	5,347.02	11.24%
27	192 CLUB/DUTY ADVISOR & MISC SUPVS	127,751	89,920.66	129,398	73,219.42	130,595.84	1,197.84	0.93%
27	211 WRS EMPLOYEE SHARE	0	-232.24	0	0.00	0.00	0.00	0.00%
27	212 WRS EMPLOYERS SHARE	354,745	330,516.04	394,330	303,509.68	428,363.19	34,036.54	8.63%
27	215 403b CONTRIBUTION	65,299	24,793.10	67,672	0.00	83,109.65	15,437.11	22.81%
27	219 RETIREMENT - NON WRS	20,215	18,750.72	52,650	30,261.26	52,760.63	110.89	0.21%
27	222 EMPLOYERS FICA	466,659	470,832.43	482,913	393,118.79	506,089.82	23,176.60	4.80%
27	230 LIFE INSURANCE	6,895	6,916.55	7,697	6,045.81	6,710.74	-984.39	-12.79%
27	241 HEALTH/VISION INSURANCE	754,229	668,427.46	783,000	629,897.88	856,845.60	73,848.34	9.43%
27	242 VISION INSURANCE	3,118	2,514.34	3,177	2,320.67	3,783.24	609.33	19.20%
27	243 DENTAL INSURANCE	103,544	88,177.16	98,179	78,336.00	102,449.34	4,267.06	4.35%
27	248 HSA EMPLOYER CONTRIBUTION	91,127	88,239.99	123,960	119,725.25	130,120.00	6,159.93	4.97%
27	249 HRA - OTHER HEALTH COVERAGE	14,923	14,544.00	5,798	5,797.50	6,092.50	295.00	5.09%
27	251 LTD-INC PROTECTION INSUR	10,254	9,868.95	11,182	8,129.61	11,107.00	-77.29	-0.69%
27	292 ANNUITY - ALT. BENEFIT PLAN	86,640	93,425.61	64,000	47,536.70	48,480.00	-15,520.00	-24.25%
27	299 MISCELLANEOUS BENEFITS	0	0.00	0	730.50	0.00	0.00	0.00%
27	310 PERSONAL SERVICES	68,500	49,070.27	68,500	89,203.00	68,500.00	0.00	0.00%
27	341 PUPIL TRAVEL	419,000	409,042.30	470,000	364,110.11	470,000.00	0.00	0.00%
27	342 EMPLOYEE TRAVEL	21,300	13,402.43	21,300	16,240.81	21,300.00	0.00	0.00%
27	348 FUEL - GASOLINE	53,001	35,871.05	53,000	3,343.83	53,000.00	0.00	0.00%
27	353 POSTAGE	1,000	187.11	1,000	287.70	1,000.00	0.00	0.00%
27	360 TECHNOLOGY & SOFTWARE SERVICES	0	0.00	0	5,868.00	0.00	0.00	0.00%
27	370 EDUC SERVICES NON-GVRNMNTL	621,689	242,370.33	637,718	283,027.32	376,981.41	-260,736.29	-40.89%
27	382 WI SD PYT	165,000	43,430.27	165,000	0.00	165,000.00	0.00	0.00%
27	386 CESA PYT	0	8,081.00	0	21,284.00	0.00	0.00	0.00%
27	411 SUPPLIES & MATERIALS	49,854	56,311.80	47,430	40,402.48	47,513.17	82.68	0.17%
27	440 NON-CAPITAL EQUIPMENT	0	694.99	0	0.00	0.00	0.00	0.00%
27	480 NON-CAPITAL TECHNOLOGY	6,000	9,808.00	6,000	1,794.00	6,000.00	0.00	0.00%
27	941 DISTRICT DUES/FEES	19,001	2,300.00	19,001	2,925.00	19,001.00	0.00	0.00%
27	--- Expense	9,741,065	8,890,971.69	10,272,116	7,690,915.91	10,255,990.00	-16,122.00	-0.16%

FD		2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
-								
2-	--- SPECIAL PROJECTS FUND	-8	0.00	-4	-2,130,521.80	0.00	0.00	-0.16%

FD		2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
R								
	Revenue							
38	110 TRANSFER FROM GENERAL FUND	804,058	804,058.00	807,989	2,177,989.00	495,840.00	-312,149.00	-38.63%
38	--- Revenue	804,058	804,058.00	807,989	2,177,989.00	495,840.00	-312,149.00	-38.63%

FD		2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Expense							
38	675	660,000	660,000.00	680,000	2,050,000.00	425,000.00	-255,000.00	-37.50%
38	685	151,295	151,295.00	136,821	136,820.00	76,153.00	-60,668.00	-44.34%
38	---	811,295	811,295.00	816,821	2,186,820.00	501,153.00	-315,668.00	-38.65%

FD		2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
R								
	Revenue							
39	211 PROPERTY TAX REVENUE	7,729,509	7,729,509.00	8,003,510	8,003,510.00	7,539,610.00	-463,900.00	-5.80%
39	280 INTEREST INCOME ON INVESTMENTS	0	40,723.11	0	23,372.15	0.00	0.00	0.00%
39	--- Revenue	7,729,509	7,770,232.11	8,003,510	8,026,882.15	7,539,610.00	-463,900.00	-5.80%

FD		2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Expense							
39	675	4,715,000	4,715,000.00	4,585,000	4,585,000.00	5,030,000.00	445,000.00	9.71%
39	685	2,836,569	2,836,568.16	2,721,835	2,721,833.76	2,615,185.00	-106,650.00	-3.92%
39	---	7,551,569	7,551,568.16	7,306,835	7,306,833.76	7,645,185.00	338,350.00	4.63%
3-	---	170,703	211,426.95	687,843	711,217.39	-110,888.00	-798,731.00	-4.45%

FD		2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
R			Revenue					
46	110	0	1,500,000.00	0	0.00	0.00	0.00	0.00%
46	280	0	74,823.54	0	64,199.85	0.00	0.00	0.00%
46	---	0	1,574,823.54	0	64,199.85	0.00	0.00	0.00%

FD		2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
R	Revenue							
49	280	0	403,253.23	0	117,783.09	0.00	0.00	0.00%
49	971	0	63,830.42	0	66,623.58	0.00	0.00	0.00%
49	---	0	467,083.65	0	184,406.67	0.00	0.00	0.00%

FD		2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Expense							
49	144	0	6,070.55	0	0.00	0.00	0.00	0.00%
49	222	0	462.25	0	0.00	0.00	0.00	0.00%
49	310	0	1,151,051.15	0	246,704.42	0.00	0.00	0.00%
49	320	0	26,112,149.36	0	5,845,316.96	0.00	0.00	0.00%
49	331	0	8,938.04	0	2,237.26	0.00	0.00	0.00%
49	411	0	6,149.69	0	0.00	0.00	0.00	0.00%
49	440	0	222,786.04	0	31,243.44	0.00	0.00	0.00%
49	550	0	1,100,951.34	0	812,203.90	0.00	0.00	0.00%
49	---	0	28,608,558.42	0	6,937,705.98	0.00	0.00	0.00%
4-	---	0	-26,566,651.23	0	-6,689,099.46	0.00	0.00	0.00%

FD		2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
<u>Fd</u>	<u>Obj</u> <u>Obj</u>	<u>Budget</u>	<u>FY Activity</u>	<u>Budget</u>	<u>FY Activity</u>	<u>Budget</u>	<u>\$ Dif from CY</u>	<u>% Dif from CY</u>
R	Revenue							
50	251 PUPIL FOOD SERVICE SALES	1,558,843	1,427,791.74	1,556,151	1,060,689.97	1,441,644.00	-114,507.00	-7.36%
50	252 ADULT FOOD SERVICE SALES	8,536	8,482.37	8,349	5,989.90	10,704.00	2,355.00	28.21%
50	258 FD SERV-TAHER GNTD RET	0	29,188.30	0	0.00	0.00	0.00	0.00%
50	259 MISC FOOD SERVICE REVENUE	53,230	61,660.00	73,105	43,054.65	66,450.00	-6,655.00	-9.10%
50	262 SALE OF NON-CAPITAL ITEMS	0	0.00	0	2,814.55	0.00	0.00	0.00%
50	299 MISCELLANEOUS REVENUE	0	0.00	0	1,602.35	0.00	0.00	0.00%
50	617 FOOD SERVICE AID	19,398	13,996.89	24,551	0.00	31,820.00	7,269.00	29.61%
50	714 DONATED COMMONDITIES	0	74,910.73	0	0.00	0.00	0.00	0.00%
50	717 FOOD SERVICE AID - FEDERAL	303,230	339,344.45	352,228	229,316.14	373,677.00	21,449.00	6.09%
50	--- Revenue	1,943,237	1,955,374.48	2,014,384	1,343,467.56	1,924,295.00	-90,089.00	-4.47%

FD		2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Expense							
50	151 10 MO ADMIN ASSISTANT	400	0.00	0	0.00	0.00	0.00	0.00%
50	222 EMPLOYERS FICA	100	0.00	0	0.00	0.00	0.00	0.00%
50	320 PROPERTY SERVICES	1,691,494	1,693,649.96	0	0.00	0.00	0.00	0.00%
50	322 RENTALS COMPUTER RELATED EQUIP	0	0.00	0	987.50	0.00	0.00	0.00%
50	324 NON TECHNOLOGY REPAIRS & MAINT	0	0.00	1,771,884	1,276,148.95	1,643,118.00	-128,766.00	-7.27%
50	336 ELECTRICITY OTR THAN HEAT	15,000	0.00	15,000	0.00	15,000.00	0.00	0.00%
50	360 TECHNOLOGY & SOFTWARE SERVICES	0	0.00	0	5,445.00	0.00	0.00	0.00%
50	387 STATE AGENCY PYT	20,000	24,819.83	20,000	9,509.59	20,000.00	0.00	0.00%
50	411 SUPPLIES & MATERIALS	7,000	8,398.06	7,000	3,663.76	7,000.00	0.00	0.00%
50	480 NON-CAPITAL TECHNOLOGY	5,500	5,445.00	5,500	0.00	5,500.00	0.00	0.00%
50	550 EQUIPMENT ADDITIONAL	46,500	66,197.35	46,500	52,406.53	46,500.00	0.00	0.00%
50	560 EQUIPMENT REPLACEMENT	0	5,923.06	0	5,923.14	0.00	0.00	0.00%
50	570 RENTAL/LEASE OF EQUIP/VEHICLE	0	771.01	0	0.00	0.00	0.00	0.00%
50	941 DISTRICT DUES/FEES	35,000	44,882.84	35,000	35,159.61	35,000.00	0.00	0.00%
50	999 MISC EXPENSE	500	0.00	1,000	579.76	1,000.00	0.00	0.00%
50	--- Expense	1,821,494	1,850,087.11	1,901,884	1,389,823.84	1,773,118.00	-128,766.00	-6.77%
5-	--- FOOD SERVICE FUND	121,743	105,287.37	112,500	-46,356.28	151,177.00	38,677.00	-5.59%

FD		2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
R	Revenue							
80	211	562,000	562,000.00	562,000	562,000.00	562,000.00	0.00	0.00%
80	293	0	44,871.72	0	0.00	0.00	0.00	0.00%
80	---	562,000	606,871.72	562,000	562,000.00	562,000.00	0.00	0.00%

FD		2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Fd	Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
E	Expense							
80	113	0	173.38	0	0.00	0.00	0.00	0.00%
80	141	28,588	36,355.01	34,354	28,226.45	36,722.87	2,368.45	6.89%
80	142	62,012	58,047.54	74,430	68,789.05	75,760.18	1,331.98	1.79%
80	144	0	214.20	0	3,806.82	0.00	0.00	0.00%
80	152	11,652	12,569.38	11,289	11,600.53	12,107.45	818.34	7.25%
80	162	21,761	21,760.52	22,580	20,697.82	23,125.80	546.40	2.42%
80	181	56,228	45,146.69	44,146	40,466.80	47,873.88	3,728.28	8.45%
80	192	2,160	4,953.24	2,160	0.00	6,911.63	4,752.13	220.06%
80	212	4,633	5,721.70	12,167	11,148.74	13,188.24	1,021.38	8.39%
80	215	1,061	912.17	2,013	0.00	2,067.12	54.30	2.70%
80	219	15,268	10,743.61	0	1,951.20	0.00	0.00	0.00%
80	222	12,376	13,089.21	13,318	12,972.66	14,316.39	997.10	7.49%
80	230	654	553.32	469	427.49	486.05	15.78	3.36%
80	241	26,128	24,781.55	35,535	31,554.85	41,432.63	5,897.70	16.60%
80	242	88	84.97	150	127.72	200.40	49.50	32.80%
80	243	3,445	2,648.83	3,706	3,376.63	4,174.94	469.12	12.66%
80	248	4,138	18,561.64	5,611	5,607.70	4,627.80	-982.76	-17.52%
80	249	403	346.69	100	100.00	280.00	180.00	180.00%
80	251	257	254.76	291	266.67	327.40	36.19	12.43%
80	292	0	562.50	0	0.00	0.00	0.00	0.00%
80	299	0	998.83	0	1,265.38	0.00	0.00	0.00%
80	310	55,000	61,778.14	55,000	29,314.85	55,000.00	0.00	0.00%
80	331	64,425	69,250.33	53,013	0.00	46,443.00	-6,570.00	-12.39%
80	336	172,702	191,425.61	165,768	0.00	145,223.22	-20,544.89	-12.39%
80	342	360	614.97	612	0.00	648.00	36.00	5.88%
80	351	4,620	9,393.05	10,560	0.00	10,560.00	0.00	0.00%
80	353	2,520	983.74	2,499	0.00	1,260.00	-1,239.00	-49.58%
80	354	1,980	1,251.73	1,972	0.00	1,620.00	-352.00	-17.85%
80	411	6,663	1,600.41	7,401	0.00	7,493.00	92.00	1.24%
80	417	0	104.49	0	0.00	0.00	0.00	0.00%
80	419	0	166.59	0	0.00	0.00	0.00	0.00%
80	460	0	232.11	0	0.00	0.00	0.00	0.00%
80	480	0	57.56	0	0.00	0.00	0.00	0.00%
80	550	0	587.62	0	0.00	0.00	0.00	0.00%
80	560	0	134.96	0	0.00	0.00	0.00	0.00%
80	570	0	93.50	0	0.00	0.00	0.00	0.00%
80	941	2,880	10,663.17	2,856	0.00	10,150.00	7,294.00	255.39%
80	999	0	54.00	0	0.00	0.00	0.00	0.00%

FD		2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
<u>Fd</u>	<u>Obj</u> <u>Obj</u>	<u>Budget</u>	<u>FY Activity</u>	<u>Budget</u>	<u>FY Activity</u>	<u>Budget</u>	<u>\$ Dif from CY</u>	<u>% Dif from CY</u>
E	Expense							
80	--- Expense	562,002	606,871.72	562,000	271,701.36	562,000.00	0.00	0.00%
8-	--- COMMUNITY SERVICE	-2	0.00	0	290,298.64	0.00	0.00	0.00%

FD	2018-19	2018-19	2019-20	2019-20	2020-21	2020-21	2020-21
Fd Obj Obj	Budget	FY Activity	Budget	FY Activity	Budget	\$ Dif from CY	% Dif from CY
Grand Revenue Totals	85,749,861	87,442,911.62	88,866,995	64,727,485.61	88,407,735.00	-459,260.00	-0.52%
Grand Expense Totals	85,457,445	112,112,202.79	88,066,662	73,907,534.42	88,367,446.00	300,794.00	0.34%
Grand Totals	292,416	24,669,291.17	800,333	9,180,048.81	40,289.00	760,054.00	-94.97%
	Profit	Loss	Profit	Loss	Profit	Loss	

Number of Accounts: 4581

***** End of report *****

Revenue Limit Worksheet

**DEPARTMENT OF PUBLIC INSTRUCTION
2020-21 REVENUE LIMIT WORKSHEET**

DISTRICT:

DATA AS OF 3/4/2020, 4:23 PM

Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 18-19 Revenue Limit

2019-20 General Aid Certification (19-20 Line 12A, src 621)	+	10,639,035
2019-20 Computer Aid Received (19-20 Line 12C, Src 691)	+	99,827
2019-20 Hi Pov Aid (19-20 Line 12B, Src 628)	+	0
2019-20 Aid for Exempt Personal Property (19-20 Line 12D, Src 691)	+	114,770
2019-20 Fnd 10 Levy Cert (19-20 Line 14A, Levy 10 Src 211)	+	47,512,496
2019-20 Fnd 38 Levy Cert (19-20 Line 14B, Levy 38 Src 211)	+	0
2019-20 Fnd 41 Levy Cert (19-220 Line 14C, Levy 41 Src 211)	+	0
2019-20 Aid Penalty for Over Levy (19-20 FINAL Rev Limit Wksht)	-	0
2019-20 Total Levy for All Levied Non-Recurring Exemptions*	-	1,254,059
NET 2020-21 Base Revenue Built from 2019-20 Data (Line 1)	=	57,112,069

*For 2019-20 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expend, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

September & Summer FTE Membership Averages

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

Line 2: Base Avg:((17+.4ss)+(18+.4ss)+(19+.4ss)) / 3 = 5,499

	2017	2018	2019
Summer FTE:	217	131	143
% (40,40,40)	87	52	57
Sept FTE:	5,483	5,425	5,393
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	5,570	5,477	5,450

Line 6: Curr Avg:((18+.4ss)+(19+.4ss)+(20+.4ss)) / 3 = 5,440

	2018	2019	2020
Summer FTE:	131	143	72
% (40,40,40)	52	57	29
Sept FTE:	5,425	5,393	5,364
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	5,477	5,450	5,393

"Current Average" for use in 20-21
Per-Pupil Aid calc (does not include
Special Needs Voucher FTE
or New ICS - Independent
Charter Schools FTE).
Average without SNSP/ICS:
5,440

Line 10B: Declining Enrollment Exemption = 612,768

Average FTE Loss (Line 2 - Line 6, if > 0) 59

X 1.00 = 59

X (Line 5, Maximum 2020-2021 Revenue per Memb) = 10,385.90

Non-Recurring Exemption Amount: 612,768

Fall 2019 Property Values (actuals have been loaded below)

2020 TIF-Out Tax Apportionment Equalized Valuation 6,231,942,839

CELL COLOR KEY: Auto-Calc DPI Data District-Entered

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>

Calculation Revised: 9/26/2018, New ICS - Independent Charter Schools FTE added to Line 2 and Line 6.

**DEPARTMENT OF PUBLIC INSTRUCTION
2020-21 REVENUE LIMIT WORKSHEET**

2020-2021 Revenue Limit Worksheet		
1. 2019-20 Base Revenue (Funds 10, 38, 41)	(from left)	57,112,069
2. Base Sept Membership Avg (2017+.4ss, 2018+.4ss, 2019+.4ss)/3	(from left)	5,499
3. 2019-20 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,385.90
4. 2020-21 Per Member Change (A+B+C)		0.00
A. Allowed Per-Member Change	0.00	
B. Low Rev Incr (Enter DPI Adjustment)	0.00	
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5. 2020-21 Maximum Revenue / Member (Ln 3 + Ln 4)		10,385.90
6. Current Membership Avg (2018+.4ss, 2019+.4ss, 2020+.4ss)/3	(from left)	5,440
7. 2020-21 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	57,112,069
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	56,499,296	
B. Hold Harmless Non-Recurring Exemption	612,773	
8. Total 2020-21 Recurring Exemptions (A+B+C+D+E)	(rounded)	150,000
A. Prior Year Carryover	0	
B. Transfer of Service	150,000	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
D. Federal Impact Aid Loss (2018-19 to 2019-20)	0	
E. Recurring Referenda to Exceed (If 2020-21 is first year)	0	
9. 2020-21 Limit with Recurring Exemptions (Ln 7 + Ln 8)		57,262,069
10. Total 2020-21 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		1,382,337
A. Non-Recurring Referenda to Exceed 2020-21 Limit	0	
B. Declining Enrollment Exemption for 2020-21 (from left)	612,768	
C. Energy Efficiency Net Exemption for 2020-21 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2020-21	0	
E. Prior Year Open Enrollment (uncounted pupil[s])	0	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Other Adjustments (Environmental Rem + Fund 39 Bal Transfer)	0	
H. WPCP and RPCP Private School Voucher Aid Deduction	694,310	
I. SNSP Private School Voucher Aid Deduction	75,259	
11. 2020-21 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		58,644,406
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		9,257,777
A. 2020-21 October 15 Aid Certification → Cell is locked.	9,043,180	
B. State Aid to High Poverty Districts (not all districts)	0	
C. State Aid for Exempt Computers (Source 691)	99,827	
D. State Aid for Exempt Personal Property (Source 691)	114,770	
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)		49,386,629
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	49,386,629
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	49,386,629	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		8,101,655
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	7,539,610	
B. Community Services (Fund 80 Src 211)	562,000	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	45	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Fall, 2020 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15) <i>Line 16 is the total levy to be apportioned in the PI-401.</i>	Levy Rate =	0.00922478

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

Student Fee Schedule

2020-21 Schedule of Student Fees

	K4 (& EC)	K5	Grades 1 – 4	Grades 5 – 6	Grades 7 – 8	Grades 9 – 12
Annual Fee ^	\$30.00	\$55.00	\$80.00	\$85.00	\$85.00	\$95.00
Other Fees:						
Club Participation Fee		\$10.00	\$10.00	\$30.00	\$30.00	\$45.00
Annual Music Instrument Rental				\$150.00	\$150.00	\$150.00
Padlocks (see notes)				\$7.00	\$7.00	\$7.00
Goggles				\$9.00	\$9.00	\$9.00
Assignment Notebook/Agenda Planner * <i>(optional for grades 7 and 8)</i>			\$3.00*	\$8.00*	\$8.00*	
TI-30 Calculator				\$13.00	\$13.00	
Earbuds or Headphones **		\$5.00	\$5.00	\$5.00	\$5.00	
Book Bag (K5 only)		\$6.00				
Physical Education Uniforms					Shirt \$3.00 / Shorts \$7.00	
Course fees - see detail list					Various	Various
Yearbook – standard ~ <i>(add \$5.00 for personalization at OHS)</i>				\$25.00~	\$25.00~	\$70.00
Student Parking						\$125.00
Chromebook Insurance <i>(grades 4-12 only)</i>			\$25.00	\$25.00	\$25.00	\$25.00
ID replacement				\$5.00	\$5.00	\$15.00
Athletic Fee (Annual Fee) +					\$75.00+	\$150.00+
Breakfast Prices***		\$1.50	\$1.50	\$1.50	\$1.50	\$2.40
Lunch Prices ***		\$2.55	\$2.55	\$2.65	\$2.65	\$3.15
Milk Prices (a la carte)***	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50	\$0.50

^ Annual School Fee is assessed for utilization of school textbooks, workbooks or worksheets, consumable school supplies, technology, and technology related supplies (such as ink and toner).

*Grades 3 and 4 at every elementary school use an agenda planner. Some elementary schools also use agenda planners in Grade 2. Prices may vary, please see school supply list and school communication for more information and grade specific fees that may apply.

**Grades K5-8 will have the option to purchase earbuds or headphones. See school supply list and school communication for more information. Price subject to change based on final model selection.

***Meal and milk prices subject to change based upon Board approval of 2020-21 food service budget.

~Amount subject to change based upon finalization of yearbook design and composition.

+ A \$50 equipment safety and reconditioning fee will be assessed to all athletes participating in tackle football.

Note: The 2020-21 Fee Schedule detailed above has not yet been approved by the Board of Education (BOE). All amounts are subject to change based upon District's cost to purchase the consumable supply and the BOE's review and adoption of the 2020-21 school year budget.

IMPORTANT NOTES:

- **Athletic Fees** are not “per sport.” The fee is paid once per year, per student-athlete without regard to how many sports the student-athlete may join. The fee may be paid in advance at registration or at the beginning of the sport season per athletic department procedures. A \$50 equipment safety and reconditioning fee will be assessed to all athletes participating in tackle football.
- The **OHS Hockey** program is exempt from the athletic fee since it has made other financial arrangements.
- The **Club Participation Fee** enables a student to join any club for which he/she is otherwise qualified. The fee may be paid in advance, at registration, or at the start of the club. The fee is non-refundable and is paid once per year per student without regard to how many clubs they participate in.
- **Physical Education Uniforms** are only required for 7th and 8th grades. Students may use the uniform(s) purchased in the previous year.
- **Music Instrument Rentals** are \$150 per year, which may be paid in total or \$75 per semester.
- **Padlocks and Goggles** can be re-used from year to year. 5th and 6th grade students require (1) padlock for their standard locker. 7th through 12th grade students require (2) padlocks, one for their standard locker and one for their gym locker.
- The OASD has issued guidelines concerning waiver of fees in cases of financial hardship. The guidelines state that:
 - **“Required fees”** (i.e. annual fee) can be waived if the family qualifies for free/reduced price meals per the USDA income criteria. Families that report financial hardship but do not meet the free/reduced income criteria may contact the school office to arrange a payment plan. For more information, please see the Financial Difficulty letter on the District website under Family Resources/Forms and Documents.
 - **“Non-Required fees”** refers to optional activities/courses that a student may elect to participate. Examples include Music Instrument Rental, Parking Fees, and Athletic Fees. Fees in this category *may* be subject to possible waiver.
 - Primary responsibility for timely collection of student fees rests with the school office. The District Office will follow up on uncollected accounts once efforts at the building level have been completed.
- A **Breakfast Meal Program** is provided at Meadow View Elementary, Ixonia Elementary, Park Lawn Elementary, Summit Elementary, Silver Lake Intermediate, and Nature Hill Intermediate Schools with per meal costs of \$1.50. A program menu is available on the District’s website. *Subject to change with Board approval of 2020-21 food service budget.*
- **Lunch Prices** for the 2020-21 school year are detailed in the Fee Schedule. The monthly lunch program menu is available on the District’s website. *Subject to change with Board approval of 2020-21 food service budget.*
- **Payment for the Lunch/Breakfast Program** may be made through Skyward Family Access. The convenience and flexibility of using Family Access for online payments will help to eliminate last minute check writing hassles, improve efficiencies, and reduce worries that a child may lose or forget the money intended for school lunch or that he/she might spend it on other non-lunch items. *For more information about the District’s food service program, including online payment instructions, visit the District’s website under “Family Resources – Food Services” or contact the Food Service Director at (262)560-2146.*

Declaracion de Traducción

Estamos trabajando diligentemente para traducir nuestros documentos al español. Por favor comuníquese con la escuela de su hijo para aclaración. Si todavía necesitas aclaración, por favor comuníquese con Martita Mirsberger al (262) 560-8306 ext 8343.

Nondiscrimination

The Oconomowoc Area School District provides assurance that no student is discriminated against because of the student's sex, race, color, religion, national origin, ancestry, creed, pregnancy, marital or parental status, sexual orientation, or physical, mental, emotional, or learning disability.

Debt Service Obligations Worksheet

38 Fund Debt

REFINANCED 9/17/14

<u>(Refinancing WRS liability) Taxable GO Refunding Bonds</u>			<u>(Refinancing WRS liability) Taxable GO Refunding Bonds</u>		<u>(Refinancing SLI Land Note & Farm St Trust Loan) Taxable GO Refunding Bonds</u>		TOTAL		Principal Balance	Year Ending	Annual Prin / Int Pyt Year	
3/1/2006		Interest	9/17/2014		8/26/2010		Principal	Interest			Year Ending	Annual Prin / Int Pyt
5,835,000			4,570,000		3,600,000				8,835,000			
8/1/2006							0.00	0.00	6,289,474.61	O/S 06/30/2006		
3/1/2007		315,850.50					0.00	315,850.50	7,835,000.00	O/S 06/30/2007		
9/1/2007		157,925.25					0.00	157,925.25				
3/1/2008	115,000.00	157,925.25					115,000.00	222,947.47	8,720,000.00	O/S 06/30/2008	531457.47	2008
9/1/2008		155,010.00					0.00	193,510.00				
3/1/2009	130,000.00	155,010.00					211,441.83	255,646.99	8,508,558.17	O/S 06/30/2009	657264.32	2009
9/1/2009		151,675.50					0.00	190,175.50				
3/1/2010	140,000.00	151,675.50					235,354.52	238,399.80	8,273,203.65	O/S 06/30/2010	621845.82	2010
9/1/2010		148,091.50					2,823,203.65	206,483.71				
3/1/2011	160,000.00	148,091.50					160,000.00	148,091.50				
4/1/2011					130,000.00	51,371.56	130,000.00	51,371.56	8,760,000.00	O/S 06/30/2011	675817.31	2011
9/1/2011		143,995.50					0.00	143,995.50				
10/1/2011						42,358.75	0.00	42,358.75				
3/1/2012	175,000.00	143,995.50					175,000.00	143,995.50				
4/1/2012					215,000.00	42,358.75	215,000.00	42,358.75	8,370,000.00	O/S 06/30/2012	757,144.75	2012
9/1/2012		139,506.75					0.00	139,506.75				
10/1/2012						41,283.75	0.00	41,283.75				
3/1/2013	195,000.00	139,506.75					195,000.00	139,506.75				
4/1/2013					210,000.00	41,283.75	210,000.00	41,283.75	7,965,000.00	O/S 06/30/2013	760,257.00	2013
9/1/2013		134,495.25					0.00	134,495.25				
10/1/2013						39,971.25	0.00	39,971.25				
3/1/2014	215,000.00	134,495.25					215,000.00	134,495.25				
4/1/2014					210,000.00	39,971.25	210,000.00	39,971.25	7,540,000.00	O/S 06/30/2014	766,811.00	2014
9/1/2014	4,215,000.00	128,948.25					4,215,000.00	128,948.25				
10/1/2014						38,396.25	0.00	38,396.25				
3/1/2015	235,000.00	12,779.00	120,000.00	52,446.97			355,000.00	65,225.97				
4/1/2015					230,000.00	38,396.25	230,000.00	38,396.25	7,310,000.00	O/S 06/30/2015	788,050.72	2015
9/1/2015		6,681.00		56,363.75			0.00	63,044.75				
10/1/2015						36,383.75	0.00	36,383.75				
3/1/2016	255,000.00	6,681.00	120,000.00	56,363.75			375,000.00	63,044.75				
4/1/2016					235,000.00	36,383.75	235,000.00	36,383.75	6,700,000.00	O/S 06/30/2016	798,626.00	2016
9/1/2016		0.00		55,163.75			0.00	55,163.75				
10/1/2016						34,033.75	0.00	34,033.75				
3/1/2017	0.00	0.00	390,000.00	55,163.75			390,000.00	55,163.75				
4/1/2017					240,000.00	34,033.75	240,000.00	34,033.75	6,070,000.00	O/S 06/30/2017	801,795.00	2017
9/1/2017		0.00		51,263.75			0.00	51,263.75				
10/1/2017						31,333.75	0.00	31,333.75				
3/1/2018	0.00	0.00	395,000.00	51,263.75			395,000.00	51,263.75				
4/1/2018					240,000.00	31,333.75	240,000.00	31,333.75	5,435,000.00	O/S 06/30/2018	793,245.00	2018
9/1/2018		0.00		47,313.75			0.00	47,313.75				
10/1/2018						28,333.75	0.00	28,333.75				
3/1/2019	0.00	0.00	405,000.00	47,313.75			405,000.00	47,313.75				
4/1/2019					255,000.00	28,333.75	255,000.00	28,333.75	4,775,000.00	O/S 06/30/2019	804,057.50	2019
9/1/2019		0.00		43,263.75			0.00	43,263.75				
10/1/2019						25,146.25	0.00	25,146.25				
3/1/2020	0.00	0.00	415,000.00	43,263.75			415,000.00	43,263.75				
4/1/2020					265,000.00	25,146.25	265,000.00	25,146.25	2,725,000.00	O/S 06/30/2020	786,486.25	2020
9/1/2020		0.00		38,076.25			0.00	38,076.25				
3/1/2021	0.00	0.00	425,000.00	38,076.25			425,000.00	38,076.25				

38 Fund Debt

REFINANCED 9/17/14

<u>(Refinancing WRS liability) Taxable GO Refunding Bonds</u>		<u>(Refinancing WRS liability) Taxable GO Refunding Bonds</u>		<u>(Refinancing SLI Land Note & Farm St Trust Loan) Taxable GO Refunding Bonds</u>		TOTAL		Principal Balance	Year Ending	Annual Prin / Int Pyt	Year
3/1/2006 5,835,000	Interest	9/17/2014 4,570,000	Interest	8/26/2010 3,600,000	Interest	Principal 8,835,000	Interest				
4/1/2021						0.00	0.00	2,300,000.00	O/S 06/30/2021	495,840.00	2021
9/1/2021	0.00		32,763.75			0.00	32,763.75				
3/1/2022	0.00	435,000.00	32,763.75			435,000.00	32,763.75				
4/1/2022						0.00	0.00	1,865,000.00	O/S 06/30/2022	495,090.00	2022
9/1/2022	0.00		27,326.25			0.00	27,326.25				
3/1/2023	0.00	445,000.00	27,326.25			445,000.00	27,326.25				
4/1/2023						0.00	0.00	1,420,000.00	O/S 06/30/2023	493,645.00	2023
9/1/2023	0.00		21,318.75			0.00	21,318.75				
3/1/2024	0.00	460,000.00	21,318.75			460,000.00	21,318.75				
4/1/2024						0.00	0.00	960,000.00	O/S 06/30/2024	496,082.50	2024
9/1/2024	0.00		14,763.75			0.00	14,763.75				
3/1/2025	0.00	475,000.00	14,763.75			475,000.00	14,763.75				
4/1/2025						0.00	0.00	485,000.00	O/S 06/30/2025	497,402.50	2025
9/1/2025	0.00		7,638.75			0.00	7,638.75				
3/1/2026	0.00	485,000.00	7,638.75			485,000.00	7,638.75				
4/1/2026						0.00	0.00	0.00	O/S 06/30/2026	492,638.75	2026
<hr/>		<hr/>		<hr/>		<hr/>		<hr/>		<hr/>	
5,835,000.00	2,532,339.25	4,570,000.00	842,959.47	3,600,000.00	685,854.06	17,005,000.00	4,448,928.50				
	8,367,339.25				4,285,854.06		21,453,928.50				

REFINANCED 9/17/14		REFINANCED 4/9/15		GO SCHOOL BUILDING IMPROVEMENT BONDS		GO SCHOOL CORPORATE PURPOSE BONDS, SERIES 2017		GO SCHOOL CORPORATE PURPOSE BONDS, SERIES 2018		TOTAL				Annual Principal / Interest Pyt	
Refinancing 9/1/2007 GO Refunding Bonds(5)		Refinancing 9/1/2007 GO Refunding Bonds(6)		12/29/2016		5/15/2017		4/20/2018		Principal	Interest	Principal Balance	Year Ending	Interest Pyt	Year
10,000,000	Interest	25,570,000	Interest	8,885,000	Interest	28,280,000	Interest	19,990,000	Interest						
9/17/2014										8,960,000	0.00	46,425,000.00	O/S 06/30/2014		
10/1/2014										-	1,143,487.50				
4/1/2015	100,000	154,329.71								2,770,000	1,073,817.71			4,603,209.17	2015
4/9/2015										24,215,000	0.00				
10/1/2015		142,692.50		361,423.96						-	759,391.46	46,050,000.00	O/S 06/30/2015		
4/1/2016	110,000	142,692.50	265,000	378,234.38						3,170,000	776,201.88			4,649,328.76	2016
10/1/2016		142,142.50		375,584.38						-	703,126.88	42,880,000.00	O/S 06/30/2016		
4/1/2017	110,000	142,142.50	270,000	375,584.38		79,471.39				3,305,000	782,598.27			4,819,762.65	2017
4/25/2017										2,350,000	0.00				
10/1/2017		141,042.50		372,884.38	155,487.50					-	732,164.38	74,390,000.00	O/S 06/30/2017		
4/1/2018	110,000	141,042.50	275,000	372,884.38	155,487.50	3,350,000	791,602.00		0.00	6,245,000	1,523,766.38			8,851,743.76	2018
4/20/2018										19,990,000	0.00				
10/1/2018		139,942.50		370,134.38	155,487.50		417,413.00			-	1,082,977.38	88,135,000.00	O/S 06/30/2018		
4/1/2019	110,000	139,942.50	2,890,000	370,134.38	155,487.50	1,715,000	417,413.00		670,614.39	4,715,000	1,753,591.77			7,829,508.65	2019
10/1/2019		138,842.50		312,334.38	155,487.50		400,262.50		353,990.00	-	1,360,916.88	83,420,000.00	O/S 06/30/2019		
4/1/2020	115,000	138,842.50	2,975,000	312,334.38	155,487.50	1,495,000	400,262.50		353,990.00	4,585,000	1,360,916.88			7,253,509.26	2020
10/1/2020		137,692.50		282,584.38	155,487.50		377,838.00		353,990.00	-	1,307,592.38	78,835,000.00	O/S 06/30/2020		
4/1/2021	115,000	137,692.50	3,070,000	282,584.38	155,487.50	1,845,000	377,838.00		353,990.00	5,030,000	1,307,592.38			7,539,609.76	2021
10/1/2021		136,542.50		205,834.38	155,487.50		350,163.00		353,990.00	-	1,202,017.38	73,805,000.00	O/S 06/30/2021		
4/1/2022	115,000	136,542.50	3,825,000	205,834.38	155,487.50	975,000	350,163.00		353,990.00	4,915,000	1,202,017.38			7,255,353.51	2022
10/1/2022		135,392.50		162,803.13	155,487.50		330,663.00		353,990.00	-	1,138,336.13	68,890,000.00	O/S 06/30/2022		
4/1/2023	120,000	135,392.50	3,905,000	162,803.13	155,487.50	1,025,000	330,663.00		353,990.00	5,050,000	1,138,336.13			7,258,570.38	2023
10/1/2023		134,162.50		116,431.25	155,487.50		310,163.00		353,990.00	-	1,070,234.25	63,840,000.00	O/S 06/30/2023		
4/1/2024	120,000	134,162.50	3,995,000	116,431.25	155,487.50	1,080,000	310,163.00		353,990.00	5,195,000	1,070,234.25			7,257,587.25	2024
10/1/2024		132,812.50		61,500.00	155,487.50		288,563.00		353,990.00	-	992,353.00	58,645,000.00	O/S 06/30/2024		
4/1/2025	125,000	132,812.50	4,100,000	61,500.00	155,487.50	1,135,000	288,563.00		353,990.00	5,360,000	992,353.00			7,258,943.50	2025
10/1/2025		131,250.00			155,487.50		265,863.00		353,990.00	-	906,590.50	53,285,000.00	O/S 06/30/2025		
4/1/2026	4,225,000	131,250.00			155,487.50	1,315,000	265,863.00		353,990.00	5,540,000	906,590.50			7,256,931.00	2026
10/1/2026		67,875.00			155,487.50		232,988.00		353,990.00	-	810,340.50	47,745,000.00	O/S 06/30/2026		
4/1/2027	4,525,000	67,875.00			155,487.50	1,210,000	232,988.00		353,990.00	5,735,000	810,340.50			7,257,556.00	2027
10/1/2027					155,487.50		202,738.00		353,990.00	-	712,215.50	42,010,000.00	O/S 06/30/2027		
4/1/2028					155,487.50	2,045,000	202,738.00	1,630,000	353,990.00	3,675,000	712,215.50			5,028,006.00	2028
10/1/2028					155,487.50		172,063.00		313,240.00	-	640,790.50	38,335,000.00	O/S 06/30/2028		
4/1/2029					155,487.50	2,110,000	172,063.00	1,715,000	313,240.00	3,825,000	640,790.50			5,032,056.00	2029
10/1/2029					155,487.50		140,413.00		270,365.00	-	566,265.50	34,510,000.00	O/S 06/30/2029		
4/1/2030					155,487.50	2,170,000	140,413.00	1,785,000	270,365.00	3,955,000	566,265.50			5,028,206.00	2030
10/1/2030					155,487.50		107,863.00		243,590.00	-	506,940.50	30,555,000.00	O/S 06/30/2030		
4/1/2031					155,487.50	2,240,000	107,863.00	1,840,000	243,590.00	4,080,000	506,940.50			5,031,761.00	2031
10/1/2031					155,487.50		74,263.00		215,070.00	-	444,820.50	26,475,000.00	O/S 06/30/2031		
4/1/2032					155,487.50	2,310,000	74,263.00	1,895,000	215,070.00	4,205,000	444,820.50			5,027,256.75	2032
10/1/2032					155,487.50		36,725.00		185,223.75	-	377,436.25	22,270,000.00	O/S 06/30/2032		
4/1/2033				380,000	155,487.50	2,260,000	36,725.00	1,705,000	185,223.75	4,345,000	377,436.25			5,029,217.50	2033
10/1/2033					148,837.50				157,943.75	-	306,781.25	17,925,000.00	O/S 06/30/2033		
4/1/2034				2,740,000	148,837.50			1,760,000	157,943.75	4,500,000	306,781.25			5,037,012.50	2034
10/1/2034					100,887.50				129,343.75	-	230,231.25	13,425,000.00	O/S 06/30/2034		
4/1/2035				2,825,000	100,887.50			1,820,000	129,343.75	4,645,000	230,231.25			5,025,995.00	2035
10/1/2035					51,450.00				99,313.75	-	150,763.75	8,780,000.00	O/S 06/30/2035		
4/1/2036				2,940,000	51,450.00			1,880,000	99,313.75	4,820,000	150,763.75			5,038,587.50	2036
10/1/2036									67,823.75	-	67,823.75	3,960,000.00	O/S 06/30/2035		
4/1/2037								1,945,000	67,823.75	1,945,000	67,823.75			2,047,582.50	2037
10/1/2037									34,758.75	-	34,758.75	2,015,000.00	O/S 06/30/2035		
4/1/2038								2,015,000	34,758.75	2,015,000	34,758.75			2,049,758.75	2038
10/1/2038															
	10,000,000	3,315,110	25,570,000	5,259,840	8,885,000	5,657,421	28,280,000	8,207,565	19,990,000	10,475,779	178,415,000	57,663,548			
		13,315,110		30,829,840		14,542,421						236,078,548			

Staffing Plan Detail Worksheet

Area	Site	Priority One		Amount NET	Priority Two		ON HOLD ADDS	Details/Notes - Add'l	Non-FTE Costs	
		ADDS	REDUCTIONS		ADDS	REDUCTIONS			Priorit One	Priorit Two
Elementary										
4K-4										
Greenland	4k	0.5000								
	5K		-1.0000							
	Grade 3		-1.0000							
	Grade 4	1.0000								
Ixonia	4K		-0.5000							
	5K	1.0000								
	Grade 2		-1.0000							
	Grade 3	1.0000								
Meadow View	Grade 4		-1.0000							
Summit	4K		-0.5000							
	Grade 4	1.0000								
Other										
Greenland	Art		-0.0450							
	Music	0.1250	-0.1700							
Ixonia	Art	0.0400								
	Music	0.0400								
	STEM	0.0500								
	Coaching		-0.1375							
Meadow View	Music	0.1700								
	Intervention		-0.7500							
	Coaching		-0.1500							
Park Lawn	Library		-0.0500							
Summit	Art	0.0450								
								change in placement of OL - no actual change in FTE		
Pupil Services										
Total Elementary		4.9700	-6.3025	0.00	0	0	0			
NET		-1.3325								
Intermediate										
Grades 5-8	Grade 6		-1.0000							
	Grade 8	1.0000	-1.0000							
	Grade 8	1.0000	-1.0000							
Other										
NHI	Art		-0.3000							
	Health		-0.2500							
	Physical Education	0.2500	-0.6900							
	STEM		-0.1900							
	Chinese	0.0625	-0.0600							
	Spanish		-0.1300							
	Orchestra		-0.0925							
SLI	Art		-0.3000							
	Health		-0.2600							

	Physical Education		-0.1900							
	STEM	0.2600	-0.6900							
	Chinese	0.0625	-0.0600							
	Orchestra	0.0325								
	General Music		-0.0650							
Pupil Services	SSW	0.5000								
	Dean of Students/Counselor	1.0000								
Total Intermediate		4.1675	-6.2775	0.00	0	0	0			
NET		-2.1100								
High School										
OHS										
Core Areas	Social Studies		-0.8750							
	English	0.5	-0.3750							
	Math		-0.2500							
	Orchestra	0.125								
	Theater		-0.7500							
	Health		-0.2500							
	Physical Education		-0.3750							
	Science	0.5	-0.7500							
	Chinese		-0.2500							
	Spanish		-0.2500							
	AVID	0.5								
	Special Education		-0.2500							
Total High School		1.625	-4.375	\$0	0	0	0			
NET		-2.75								
District										
Curriculum										
Pupil Services										
Contingency		2.0								
District Total		2.0	0.0	\$0	0	0	0			
Total		12.763	-16.955	\$0	0			\$0	\$0	
NET			-4.2					\$0	\$0	

Roger Rindo, Superintendent

Area	Site	Priority One		Priority Two		ON HOLD	Details/Notes
		ADDS	REDUCTIONS	ADDS	REDUCTIONS	ADDS	
Nursing Services							
Total Nursing Services		-	-	0	0	0	
NET		-					
Administrative Assistants							
Administrative Assistant - technology			(1.00)				Change made during 2019-20 - FTE neutral
Total Administrative Assistants		-	(1.00)	0	0	0	
NET		(1.00)					
Custodians							
Reduction of part-time custodian hours			(2.50)				20 hours per day
Student custodian FTE adjustment			(0.31)				
Decrease in summer season custodian hours							1 year change due to work occurring during school year
Total Custodians		-	(2.81)	0	0	0	
NET		(2.81)					
Paraprofessional							
Eliminate grade 2 literacy paras			(2.60)				
Reduction of Special Ed paras based upon student needs			(1.62)				
Special Ed contingency - support changing student needs		1.44					
Regular Ed contingency - change in sections/supervision		0.72					
Total Paraprofessionals		2.16	(4.22)	0	0	0	
NET		(2.06)					
Other Support Staff/Coaches/Misc Hours							
Skyward Technology Specialist		1.00					Change made during 2019-20 - FTE neutral
Total Other Support Staff		1.00	-	0	0	0	
Total		3.16	(8.03)	0	0	0	
NET			(4.87)				

Roger Rindo, Superintendent

Oconomowoc Arts Center Budget

Oconomowoc Arts Center Budget Summary - 2020-21

Fd T Loc Obj Func Prj	Func	Obj	19-20 Budget (10 and 80)	20-21 Budget (10 and 80)	Budget Commercial	Budget School District	Budget Community	Comments/Notes
10 R 910 272 393000 000	COMM SERV-RECRTNL-OAC	COMMUNITY SERVICE FEE	108,200	124,930	124,930.00			
10 R 910 291 393000 000	COMM SERV-RECRTNL-OAC	GIFTS	4,500	3,000	3,000.00			
10 R 910 293 393000 000	COMM SERV-RECRTNL-OAC	FACILITY RENTALS	38,272	38,148	12,535.00		25,612.80	
10 R 910 299 393000 000	COMM SERV-RECRTNL-OAC	MISCELLANEOUS REVENUE	30,460	39,500	23,700.00	15,800.00		
10 R 910 860 393000 000	COMM SERV-RECRTNL-OAC	SALE OF PROPERTY			-			
Total Revenues			181,432.00	205,577.80	164,165.00	15,800.00	25,612.80	205,577.80
10 E 910 152 393000 000	COMM SERV-RECRTNL-OAC	12 MO ADMIN ASSISTANT	33,203.26	33,631.80	1,345.27	20,179.08	12,107.45	DO NOT CHANGE - 12 mnth position
10 E 910 181 393000 000	COMM SERV-RECRTNL-OAC	MANAGER LVL - NON UNION SPPRT	73,130.00	74,900.00	2,996.00	44,940.00	26,964.00	DO NOT CHANGE - John Cramer
10 E 910 181 393000 000	COMM SERV-RECRTNL-OAC	MANAGER LVL - NON UNION SPPRT	56,710.00	58,083.00	2,323.32	34,849.80	20,909.88	DO NOT CHANGE - Sean Floeter
10 E 910 192 393000 000	COMM SERV-RECRTNL-OAC	CLUB/DUTY ADVISOR & MISC SUPVS	15,880.00	1,799.53	71.98	1,079.72	647.83	120 hours of sub time for Cynthia
10 E 910 192 393001 000	COMM SERV-RECRTNL-OAC	EVENT STAFF: SCHOOL DRAMA	-	8,615.69		8,615.69		Productions - covered by \$2 ticket fee
10 E 910 192 393002 000	COMM SERV-RECRTNL-OAC	EVENT STAFF: SCHOOL OTHER	-	5,861.31		5,861.31		Concerts/events, etc. Covered by District
10 E 910 192 393003 000	COMM SERV-RECRTNL-OAC	EVENT STAFF: COMMERCIAL	-	13,536.84	13,536.84			Mainstage and commercial rentals. Covered by ticket sales
80 E 910 192 393003 000	COMM SERV-RECRTNL-OAC	EVENT STAFF: COMMUNITY	-	6,911.63			6,911.63	Community Rentals. Covered by \$2 ticket fee
10 E 910 200s 393000 000	COMM SERV-RECRTNL-OAC	BENEFITS	73,451.28	80,565.87	3,222.63	49,333.64	28,009.59	DO NOT CHANGE
10 E 910 310 393000 000	COMM SERV-RECRTNL-OAC	PERSONAL SERVICES	58,760.00	87,340.00	87,340.00	-	-	
10 E 910 320 393000 000	COMM SERV-RECRTNL-OAC	PROPERTY SERVICES			-	-	-	
10 E 910 331 393000 000	COMM SERV-RECRTNL-OAC	GAS	12,903.00	11,269.00	1,900.00	-	9,369.00	Use hours allocation from Fund 80 utilities allocation
10 E 910 336 393000 000	COMM SERV-RECRTNL-OAC	ELECTRICITY	36,805.00	32,541.00	2,400.00	-	30,141.00	
10 E 910 342 393000 000	COMM SERV-RECRTNL-OAC	EMPLOYEE TRAVEL	1,800.00	1,800.00	72.00	1,080.00	648.00	
10 E 910 351 393000 000	COMM SERV-RECRTNL-OAC	ADVERTISING	32,000.00	32,000.00	21,440.00	-	10,560.00	67% Commercial, balance comm
10 E 910 353 393000 000	COMM SERV-RECRTNL-OAC	POSTAGE	7,350.00	3,500.00	140.00	2,100.00	1,260.00	
10 E 910 354 393000 000	COMM SERV-RECRTNL-OAC	PRINTING & BINDING	5,800.00	4,500.00	180.00	2,700.00	1,620.00	
10 E 910 411 393000 000	COMM SERV-RECRTNL-OAC	SUPPLIES & MATERIALS	12,500.00	7,500.00	300.00	4,500.00	2,700.00	7,493.00
10 E 910 416 393000 000	COMM SERV-RECRTNL-OAC	MEDICAL SUPPLIES	150.00	100.00	4.00	60.00	36.00	
10 E 910 417 393000 000	COMM SERV-RECRTNL-OAC	PAPER SUPPLIES	675.00	400.00	16.00	240.00	144.00	
10 E 910 419 393000 000	COMM SERV-RECRTNL-OAC	EMPLOYEE RECOG/AWARDS	400.00	750.00	30.00	450.00	270.00	
10 E 910 434 393000 000	COMM SERV-RECRTNL-OAC	NEWSPAPERS & PERIODICALS	75.00	50.00	2.00	30.00	18.00	
10 E 910 440 393000 000	COMM SERV-RECRTNL-OAC	NON-CAPITAL EQUIPMENT	1,325.00	1,000.00	40.00	600.00	360.00	
10 E 910 451 393000 000	COMM SERV-RECRTNL-OAC	RESALE	-	-	-	-	-	
10 E 910 460 393000 000	COMM SERV-RECRTNL-OAC	EQUIPMENT COMPONENTS	2,750.00	3,000.00	120.00	1,800.00	1,080.00	
10 E 910 480 393000 000	COMM SERV-RECRTNL-OAC	NON-INSTR PROGR SFTWR	675.00	675.00	27.00	405.00	243.00	
10 E 910 550 393000 000	COMM SERV-RECRTNL-OAC	EQUIPMENT ADDITIONAL	1,975.00	3,500.00	140.00	2,100.00	1,260.00	
10 E 910 560 393000 000	COMM SERV-RECRTNL-OAC	EQUIPMENT REPLACEMENT	6,325.34	3,500.00	140.00	2,100.00	1,260.00	
10 E 910 325 393000 000	COMM SERV-RECRTNL-OAC	RENTAL/LEASE OF EQUIP/VEHICLE	1,475.00	1,000.00	800.00	150.00	50.00	Alloc 80% Comrc, 15%, 5%
10 E 910 941 393000 000	COMM SERV-RECRTNL-OAC	DISTRICT DUES/FEEES	8,400.00	35,256.28	13,651.28	11,455.00	10,150.00	Includes Sales tax, SABO Fees, Credit Card Fees, and Otr Dues/Subscriptions
10 E 910 999 393000 000	COMM SERV-RECRTNL-OAC	MISC EXPENSE	350.00	200.00	8.00	120.00	72.00	
10 E 910 192 393999 000	OAC APPRVD EXTRA CHRGS	CLUB/DUTY ADVISOR & MISC SUPVS	-	-	-	-	-	DON'T INCLUDE ANY BUDGET HERE
10 E 910 222 393999 000	OAC APPRVD EXTRA CHRGS	EMPLOYERS FICA	-	-	-	-	-	DON'T INCLUDE ANY BUDGET HERE
Allocated with alternate %		Total Expenditures	444,867.88	513,786.95	152,246.33	194,749.24	166,791.38	
Allocated with estim charge		Operating Profit/(Loss)	(263,435.88)	(308,209.15)	11,918.67	(178,949.24)	(141,178.58)	

Oconomowoc Area School District

OAC Operating Budget Summary

Prepared: March 2020

Revenue Details - 2020-21

OAC Presents:	Performance Date	Budgeted Avg. Tix Price	Budgeted Attendance	Original Budgeted Revenue	OAC Staff Expense	Budgeted Contract Cost	Budgeted Net Income
Main Stage:							
				-			-
I Am ... He Said	9/18/2020	30.00	550	16,500.00	1,690.00	11,460.00	3,350.00
Artrageous	9/26/2020	30.00	470	14,100.00	1,690.00	9,080.00	3,330.00
Maureen Langen	10/24/2020	30.00	300	9,000.00	1,690.00	3,680.00	3,630.00
Twass The Month Before Christmas	12/12-13/2020	30.00	375	11,250.00	1,690.00	6,240.00	3,320.00
Captain Fantastic	1/16/2021	30.00	350	10,500.00	1,690.00	5,540.00	3,270.00
Hocus Focus	3/5/2021	5.00	680	3,400.00	281.00	2,550.00	569.00
Hocus Focus Partner Contribution	3/5/2021	0.00	0	7,920.00		7,920.00	-
Everly Set	3/6/2021	30.00	475	14,250.00	1,690.00	9,180.00	3,380.00
Farewell Angelina	5/22/2021	30.00	425	12,750.00	1,690.00	7,280.00	3,780.00
				-			-
				-			-
Coffee House Cabaret (Little Theater)							
				-			-
Hearthfire	10/17/2020	34.00	160	5,440.00	285.00	4,160.00	995.00
Four Guyz In Dinner Jackets	1/7-10/2021	34.00	310	10,540.00	285.00	8,440.00	1,815.00
Girls Like Us	3/13-14/2021	34.00	145	4,930.00	285.00	3,760.00	885.00
Comedy Sportz	10/2/2020	15.00	105	1,575.00	285.00	1,000.00	575.00
Comedy Sportz	3/20/2021	15.00	105	1,575.00	285.00	1,000.00	575.00
Family/Kids/Education Series							
				-	-	-	-
Open House	7/13/2019	0.00		-		1,250.00	(1,250.00)
Elementary Music Program	TBD	3.00	400	1,200.00		1,000.00	200.00
Rebecca Seymour				-		2,500.00	(2,500.00)
Tim Dixon				-		500.00	(500.00)
Crew Meals For Rentals				-		800.00	(800.00)
				-	-	-	-
Total for All OAC Series			4,850	124,930.00	13,536.00	87,340.00	24,624.00

Oconomowoc Area School District

OAC Operating Budget Summary

Prepared: March 2020

Description	Date	20-21 Budgeted Rental Amount
Main Stage Academy of Dance - Dracula	10/3-11/20	5,031.25 C
Main Stage Academy of Dance - Behind the Nutcracker	11/28/2020	287.50 C
Main Stage Academy of Dance - Nutcracker	11/28/20-12/6/20	5,031.25 C
Lorie Line Music	12/21/2020	2,185.00 C
Hope Church - Christmas service	12/22-24/20	4,657.50
Hope Church - Easter Service	4/2-4/21	4,657.50
Studio One	5/7-8/2021	2,415.00
SE Wisconsin Girl Scouts	5/18/2021	460.00
TTP Dance Studio	5/14-15/2021	2,875.00
Hansings Dance	6/10-11/2021	1,610.00
Main Stage Academy of Dance Recital	6/5-6/2021	1,750.30
5678 Dance Studio	6/16-19/21	4,887.50
Elation Dance	6/23-27/21	2,300.00
Total		38,148

To Budget Summary

Capital Projects Schedule

Capital Project	Location	Date Identified	2019-2020	2020-2121	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	2027-2028	2028-2029	2029-2030
	Plan Year			1	2	3	4	5	6	7	8	9	10
2019-2020													
1 Bathroom Remodel and Upgrades	Park Lawn	2012	\$ 112,000										
2 PDC RTU Replacement	High School	2017	\$ 32,500										
3 Greenhouse Heaters Replacement	High School	2018	\$ 8,000										
4 Library Renovation/STEM Lab Creation	Park Lawn	2018	\$ 75,000										
5 Office & Guidance Renovation	High School	2015	\$ 120,000										
6 Dance Room AHU replacement	District Wide	2012	\$ 22,500										
7 Dance Room Flooring Replacement	High School	2016	\$ 15,000										
8 Summer Projects - Site Specific Requests	District Wide	ANNUALLY	\$ 15,000										
9 Masonry Repair / Preventive Maintenance	District Wide	ANNUALLY	\$ 15,000										
10 Roof Repair / Preventive Maintenance	District Wide	ANNUALLY	\$ 15,000										
11 Exterior Door Replacement	District Wide	ANNUALLY	\$ 10,000										
12 Hard Surface Budget & Preventive Maintenance	District Wide	ANNUALLY	\$ 80,000										
13 Safety and Security Measures	District Wide	ANNUALLY	\$ 50,000										
14 Bathroom Renovations	GRN/PKL/SLI/NHI	2019	\$ 44,000										
15 Exterior Lighting to LED	NHI/SLI	2018											
2020-2021													
1 Kitchen AHU Replacement	High School	2019	\$ 220,000										
2 STEM Lab Creation	Greenland	2008	\$ 45,000										
3 Bathroom Remodel and Upgrades	Greenland	2012	\$ 109,000										
4 Summer Projects - Site Specific Requests	District Wide	ANNUALLY	\$ 15,000										
5 Masonry Repair / Preventive Maintenance	District Wide	ANNUALLY	\$ 15,000										
6 Roof Repair / Preventive Maintenance	District Wide	ANNUALLY	\$ 15,000										
7 Exterior Door Replacement	District Wide	ANNUALLY	\$ 15,000										
8 Hard Surface Budget & Preventive Maintenance	District Wide	ANNUALLY	\$ 70,000										
9 Safety and Security Measures	District Wide	ANNUALLY	\$ 50,000										
10 Boys Locker Room Shower Room Renovation	High School	2019	\$ 60,000										
2021-2022													
1 Roof Replacement (Sections 5)	Greenland	2016			\$ 135,000								
2 Asbestos Abatement, Carpet, Flooring, Tile Replacement	Greenland	2008			\$ 30,000								
3 Bathroom Remodel and Upgrades	High School	2012			\$ 130,000								
4 Elevator Upgrades	Ixonia	2018			\$ 125,000								
5 Summer Projects - Site Specific Requests	District Wide	ANNUALLY			\$ 15,000								
6 Masonry Repair / Preventive Maintenance	District Wide	ANNUALLY			\$ 10,000								
7 Roof Repair / Preventive Maintenance	District Wide	ANNUALLY			\$ 10,000								
8 Exterior Doors	District Wide	ANNUALLY			\$ 10,000								
9 Hard Surface Budget & Preventive Maintenance	District Wide	ANNUALLY			\$ 55,000								
10 Safety and Security Measures	District Wide	ANNUALLY			\$ 50,000								
2022-2023													
1 Roof Replacement (Section 2 & 6)	Park Lawn	2016				\$ 170,000							
2 Asbestos Abatement, Carpet, Flooring, Tile Replacement	Greenland	2008				\$ 30,000							
3 Bathroom Remodel and Upgrades	Park Lawn	2012				\$ 130,000							
4 RTU Replacement (Cafeteria)	High School	2018				\$ 35,000							
5 Summer Projects - Site Specific Requests	District Wide	ANNUALLY				\$ 15,000							
6 Masonry Repair / Preventive Maintenance	District Wide	ANNUALLY				\$ 15,000							
7 Roof Repair / Preventive Maintenance	District Wide	ANNUALLY				\$ 15,000							

SAA Advisory Letter

SAA Advisory Letter on School District Budget Planning for 2020-21

April 6, 2020

Wisconsin school district leaders should be alert for possible budgetary difficulties stemming from the COVID19 public health crisis and economic slowdown. Until just recently, what appeared to be a stable and predictable budget building environment for 2020-21 is suddenly neither stable nor predictable.

Rapid deceleration of the state economy is expected to create a sharp downturn in state revenues for the fourth quarter of 2019-20, a trend which almost certainly will continue for the first two quarters of 2020-21 and perhaps well beyond. At the same time, demands on state resources are increasing substantially for all aspects of the state's COVID19 response. Already, all eyes are on the Legislative Fiscal Bureau's next economic forecast due in mid-May.

Until a state financial picture begins to emerge, district budget planners should exercise awareness, patience and caution concerning development of their 2020-21 budgets. Here are some of the considerations to be aware of:

Most school districts anticipate a net decrease in current year expenditures, even while keeping most or all personnel on the payroll. Categories such as substitute teachers, staff travel, and many others may be underspent this year and could create a needed financial buffer for 2020-21. Building up the General Fund balance in 2019-20 for availability in 2020-21 seems a sound strategy.

For many districts, the 2020 summer school pupil count is a critical factor in determining the 2020-21 revenue limit and subsequent year equalization aid. If restrictions related to COVID19 impact summer school 2020, districts should be prepared to account for this in their 2020-21 budget planning.

The impact of COVID19 on the short-term cash flow borrowing market for summer and fall 2020 is unknown at this point. Demand may increase nationally if states delay payments to local governments. School districts which depend on an annual cash flow borrowing should monitor this market closely and be prepared to start the process earlier than usual.

For 2020-21:

Major K-12 financial elements in the second year of the state biennium include an increase of \$179 per member in the revenue limit formula and an increase in special education categorical aid from a 26% reimbursement rate to 30%. However, these elements were predicated on an assumed level of state revenue which may not be achievable. It is at least a possibility that a 'budget repair bill' at the state level could reduce these major budget elements.

School district budget planners should be prepared to model several revenue limit scenarios, including these three:

Best Case: \$179 added to your revenue limit per member and 30% reimbursement rate on qualifying special education expenditures (the current plan for 2020-21).

No Revenue Limit Increase Case: \$0 added to your revenue limit per member and 30% reimbursement rate on qualifying special education expenditures. (You may also want to model this with a 26% reimbursement rate on qualifying special education expenditures (i.e. no special education categorical aid increase).

Worst Case: (\$50) decrease in your revenue limit per member and 26% (no increase) reimbursement rate on qualifying special education expenditures.

As you can see, a wide range of outcomes is reasonable for contingency planning at this point.

Also for 2020-21, potential new 'catch-up' expenditures may be incurred to support student learning. For example, extended school year (ESY), additional staff contract days, and higher operational costs associated with a longer school year. Budget planners should at least be aware of these possibilities.

Patience will be required in budget development, and with it, caution regarding locking in firm commitments on salary increases, benefit plans and even staffing levels until more is known about the state's capacity to fund public education. It is certainly possible that a climate of financial uncertainty might extend into the summer or fall.

Finally, we are incredibly proud of the responsiveness and public spirit demonstrated by school district staff across Wisconsin during this public health crisis. Please know that we will advocate to the fullest to protect our public school students and staff.

If you have any questions, please do not hesitate to contact us.

Sincerely,

SAA Executive Leadership