



2020-21 Proposed Budget & Tax Levy

July 24, 2020

Corey Golla,
Superintendent

Keith Brightman,
Director of Finance & Operations

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School District of Menomonee Falls

2020-21 Budget Development Calendar - Working Draft

V. 6.20

24

**X = Public
Discussion**

<u>General Target Date</u>	<u>Target Date</u>	<u>Description</u>	
<i>Some dates are tentative, or set by committee, and subject to change</i>			
Months of Nov./Dec.		Develop Budget (Base) Forecast Assumptions & Projection	
Months of Dec./Jan.		Frame Budget Scorecard & Strategic Leverage Priorities	
January		Budget Assumptions & Forecast to BoE, Leadership, Staff, & Community	
1st BoE Mtg. - January	January 13, 2020	BoE Discussion of Open Enrollment Seats/Chapter 220 Seats	X
2nd BoE Mtg. - January	January 27, 2020	BoE Approval of Open Enrollment Seats/Chapter 220 Seats	X
February		Middle School/High School Registration & Staffing	
FASC	February 3, 2020	FASC Committee Meeting - Budget Assumptions & Forecast Projection	X
	February 14, 2020	Retirement Declaration Due	
	February 14, 2020	Division/Building/Department Budget Documents & Worksheets Issued	
2nd BoE Mtg. - February	February 24, 2020	Preliminary Budget Document, Assumptions, Forecast, & Options	X
March -	TBD	Preliminary Staffing Plan Presented to Personnel Committee	X
March 1-17		Preliminary Budget Presented to Staff for Feedback	
1st BoE Mtg. - March	March 9, 2020	Preliminary Budget (Scorecard) & Projected Non-renewal Notices	X
		BoE Mtg. Discussion - Preliminary Staffing Budget	
FASC	TBD	FASC Committee Meeting	X
2nd BoE Mtg. - March	March 23, 2020	Preliminary Budget Presented for Community Feedback	X
	March 23, 2020	BoE Approval of Preliminary Staffing Budget	
	March 23, 2020	BoE Approval of Preliminary Non-renewal Notices (closed session)	
April		Staff Recruitment - Hiring for Known Positions	
FASC	TBD	FASC Committee Meeting	X
1st BoE Mtg. - April	April 13, 2020	Preliminary Budget Presented for Community Feedback	X
	April 14-17	Preliminary Non-renewal Notices due to Staff	
2nd BoE Mtg. - April	April 27, 2020	Preliminary Budget Presented for Community Feedback	X
	April 27, 2020	BoE Approval of Final Non-renewal Notices (closed session)	
	April 28-30	Final Non-renewal Notices due to Staff	
	April 30, 2020	Division/Building/Department Budget Input Due (in Skyward)	
May			
FASC	TBD	FASC Committee Meeting	X
	May 15, 2020	Final Contracts Issued	
2nd BoE Mtg. - May	May 26, 2020	Preliminary Budget Presented for Community Feedback	X
June			
FASC	May 1, 2020	FASC Committee Meeting	X
	June 15, 2020	Teacher Contracts due back to Human Resources Office	
2nd BoE Mtg. - June	June 22, 2020	BoE Discussion of Preliminary Budget	X
July/August		Prepare for Budget Hearing & Annual Meeting	
FASC	TBD	FASC Committee Meeting	X
BoE Mtg. - July	July 27, 2020	BoE Approval of Preliminary Budget	X
1st BoE Mtg. - August	August 10, 2020	BoE Approval of Preliminary Budget (alternate date, if needed)	X
September			
1st BoE Mtg. - September	September 14, 2020	Budget Hearing & Annual Meeting	X
	September 18, 2020	Third (3rd) Friday Student Count	
2nd BoE Mtg. - September	September 28, 2020	Budget Update to the BoE & Community	X
October			
FASC	TBD	FASC Committee Meeting	X
1st BoE Mtg. - October	October 12, 2020	Third (3rd) Friday Student Count Results (Revenue Limit Membership)	X
	October 12, 2020	Budget Update to the BoE & Community	X
	October 15, 2020	General State Aid Certification	
	October 15, 2020	Equalized Property Values Certification	
2nd BoE Mtg. - October	October 26, 2020	Adopt Original Budget and Certify the Tax Levy	X
	November 1, 2020	Last Date to Set the Levy and Adopt Original Budget	
	November 10, 2020	Last Date to Certify Tax Levy to Municipalities	

**SCHOOL DISTRICT OF MENOMONEE FALLS
2020-21 PROPOSED BUDGET APPROVAL & PUBLICATION**

GENERAL FUND			
	Audited 2018-19	Budget 2019-20	Proposed Budget 2020-21
1 Beginning Fund Balance	13,356,439	14,808,335	14,591,275
2 Ending Fund Balance	14,808,335	14,591,275	14,231,275
3 REVENUES & OTHER FINANCING SOURCES			
4 Transfers-In (Source 100)	0	0	0
5 Local Sources (Source 200)	33,921,739	35,249,784	33,969,376
6 Inter-district Payments (Source 300 + 400)	2,081,149	1,979,194	1,995,991
7 Intermediate Sources (Source 500)	16,661	0	0
8 State Sources (Source 600)	11,691,244	13,316,494	13,009,731
9 Federal Sources (Source 700)	311,862	192,500	327,496
10 All Other Sources (Source 800 + 900)	232,110	171,500	171,500
11 TOTAL REVENUES & OTHER FINANCING SOURCES	48,254,765	50,909,472	49,474,094
12 EXPENDITURES & OTHER FINANCING USES			
13 Instruction (Function 100 000)	22,807,344	23,992,245	24,659,071
14 Support Services (Function 200 000)	18,182,780	20,573,854	18,968,391
15 Non-Program Transactions (Function 400 000)	5,861,483	6,560,433	6,206,632
16 TOTAL EXPENDITURES & OTHER FINANCING USES	46,851,607	51,126,532	49,834,094
SPECIAL PROJECTS FUND			
	Audited 2018-19	Budget 2019-20	Proposed Budget 2020-21
17 Beginning Fund Balance	757,360	181,766	181,766
18 Ending Fund Balance	181,766	181,766	181,766
19 REVENUES & OTHER FINANCING SOURCES	7,386,043	8,422,033	8,078,803
20 EXPENDITURES & OTHER FINANCING USES	7,961,636	8,422,033	8,078,803
DEBT SERVICE FUND			
	Audited 2018-19	Budget 2019-20	Proposed Budget 2020-21
21 Beginning Fund Balance	1,813,160	2,371,732	3,103,183
22 Ending Fund Balance	2,371,732	3,103,183	4,011,883
23 REVENUES & OTHER FINANCING SOURCES	5,165,306	4,927,871	5,103,759
24 EXPENDITURES & OTHER FINANCING USES	4,606,733	4,196,420	4,195,059
CAPITAL PROJECTS FUND			
	Audited 2018-19	Budget 2019-20	Proposed Budget 2020-21
25 Beginning Fund Balance	6,647,421	2,666,056	1,741,056
26 Ending Fund Balance	2,666,056	1,741,056	1,371,056
27 REVENUES & OTHER FINANCING SOURCES	232,032	0	0
28 EXPENDITURES & OTHER FINANCING USES	4,213,397	925,000	370,000
FOOD SERVICE FUND			
	Audited 2018-19	Budget 2019-20	Proposed Budget 2020-21
29 Beginning Fund Balance	297,301	271,941	231,941
30 Ending Fund Balance	271,941	231,941	191,941
31 REVENUES & OTHER FINANCING SOURCES	1,370,193	1,331,899	1,384,824
32 EXPENDITURES & OTHER FINANCING USES	1,395,553	1,371,899	1,424,824
COMMUNITY SERVICE FUND			
	Audited 2018-19	Budget 2019-20	Proposed Budget 2020-21
33 Beginning Fund Balance	714,992	848,789	848,789
34 Ending Fund Balance	848,789	848,789	848,789
35 REVENUES & OTHER FINANCING SOURCES	2,413,269	2,298,905	2,316,750
36 EXPENDITURES & OTHER FINANCING USES	2,279,472	2,298,905	2,316,750
PACKAGE & COOPERATIVE PROGRAM FUND			
	Audited 2018-19	Budget 2019-20	Proposed Budget 2020-21
37 Beginning Fund Balance	0.00	0.00	0.00
38 Ending Fund Balance	0.00	0.00	0.00
39 REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
40 EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00
Total Expenditures and Other Financing Uses			
ALL FUNDS			
	Audited 2018-19	Budget 2019-20	Proposed Budget 2020-21
41 GROSS TOTAL EXPENDITURES -- ALL FUNDS	67,308,399	68,340,789	66,219,530
42 Interfund Transfers (Source 100) - ALL FUNDS	4,698,206	5,292,943	4,926,296
43 Capital Leases	0	0	0
44 Refinancing Expenditures (FUND 30)	0	0	0
45 NET TOTAL EXPENDITURES -- ALL FUNDS	62,610,193	63,047,846	61,293,234
46 PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	-11.77%	0.70%	-2.78%
PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2018-19	Budget 2019-20	Proposed Budget 2020-21
47 General Fund	32,429,156	31,695,012	32,531,859
48 Debt Service Fund	5,107,511	4,903,109	5,083,259
49 Capital Project Fund	0	0	0
50 Community Service Fund	950,000	825,000	825,000
51 TOTAL SCHOOL LEVY	38,486,667	37,423,121	38,440,118
52 PERCENTAGE INCREASE --			
53 TOTAL LEVY FROM PRIOR YEAR	-4.25%	-2.76%	2.72%

Supplemental Budget Information

Section I - Tax Levy & Tax Rate Schedule

<u>Total Taxes</u>		<u>Audited 2017/18</u>	<u>Audited 2018/19</u>	<u>Budget 2019/20</u>	<u>Budget 2020/21</u>	
1	General Fund - Current Operations	\$ 35,264,997	\$ 32,421,821	\$ 31,693,363	\$ 32,531,859	1
2	Debt Service Fund	4,165,712	5,107,511	4,903,109	5,083,259	2
3	Community Service Fund	750,000	950,000	825,000	825,000	3
4	Uncollected Prior Year Levies	14,691	7,335	1,649	0	4
5	Total Levy	\$ 40,195,400	\$ 38,486,667	\$ 37,423,121	\$ 38,440,118	5
6	Percent Change fr Previous Year	-0.38%	-4.25%	-2.76%	2.72%	6

Equalized Calculations - Total Tax Base

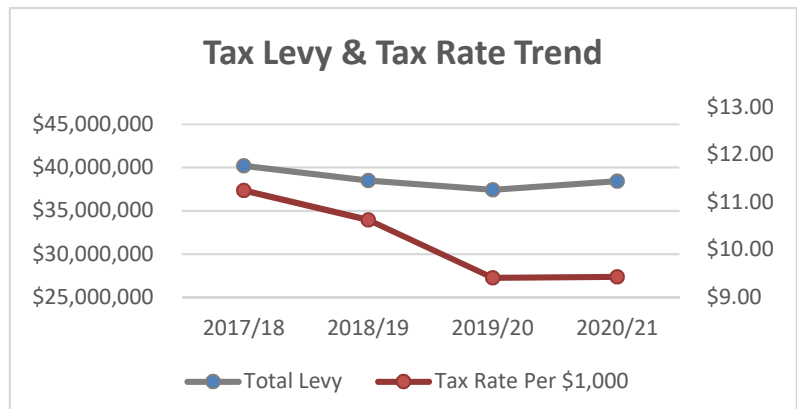
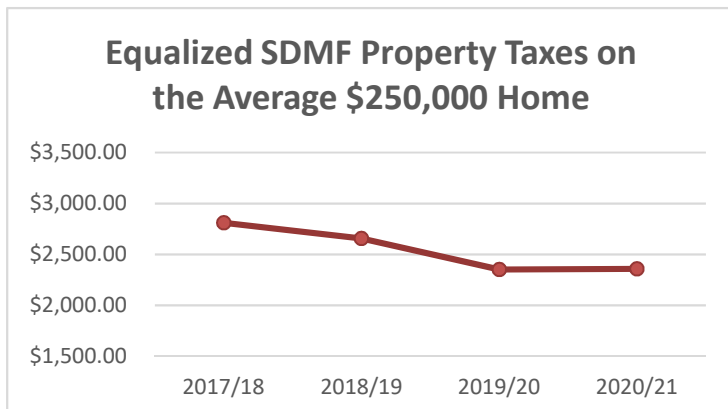
7	Total Tax Levy	\$ 40,195,400	\$ 38,486,667	\$ 37,423,121	\$ 38,440,118	7
8	Equalized Value (Estimate until October 202	\$ 3,574,087,545	\$ 3,620,477,936	\$ 3,976,122,362	\$ 4,075,525,421	8
9	Percent Change fr Previous Year	3.47%	3.47%	1.30%	2.50%	9
10	Tax Rate Per \$1,000	\$ 11.25	\$ 10.63	\$ 9.41	\$ 9.43	10
11	Percent Change fr Previous Year	-3.73%	-5.48%	-11.46%	0.21%	11

For Example-A Home Valued at \$250,000:

12	Equalized Property Taxes (SDMF only)	\$ 2,811.58	\$ 2,657.57	\$ 2,352.99	\$ 2,357.99	12
13	Dollar Change fr Previous Year	\$ (108.88)	\$ (154.02)	\$ (304.58)	\$ 4.99	13

Section I - Fund Balance Schedule

<u>Fund Description</u>		<u>Audited 2017/18</u>	<u>Audited 2018/19</u>	<u>Budget 2019/20</u>	<u>Budget 2020/21</u>	
1	General Fund	13,356,439	14,808,335	14,591,275	14,231,275	1
2	Special Revenue Trust Funds	757,360	181,766	181,766	181,766	2
3	Debt Service Fund	1,813,160	2,371,732	3,103,183	4,011,883	3
4	Capital Project Fund	6,647,421	2,666,056	1,741,056	1,371,056	4
5	Food Service Fund	297,301	271,941	231,941	191,941	5
6	Community Service Fund	714,992	848,789	848,789	848,789	6
7	Total	\$ 23,586,674	\$ 21,148,621	\$ 20,698,012	\$ 20,836,712	7
8	Change in Fund Balance-All Funds	-22.14%	-10.34%	-2.13%	0.67%	8



Supplemental Budget Information
Section II - Revenue & Expenditure Budget By Source & Object

	Audited 2017/18	Audited 2018/19	Budget 2019/20	Budget 2020/21	
Fund 10 - General Fund					
Revenues					
Property Taxes					
1 Tax Levy	35,264,997	32,421,821	31,693,363	32,531,859	1
2 Prior Year's Taxes	14,691	7,335	1,649	0	2
3 Mobile Home & Other Taxes	3,414	1,887	2,200	2,200	3
4 TIF	0	0	2,165,981	0	4
5 Total Property Taxes	35,283,102	32,431,043	33,863,193	32,534,059	5
Local Sources					
6 Resale of Materials	165,764	114,995	166,800	166,800	6
7 Student Fees, Entry, Facility Rental, Misc	1,015,787	925,567	960,555	884,281	7
8 Ticket Sales, Entry Fees	85,795	87,495	80,000	80,000	
9 Interest Income	162,049	331,351	154,236	279,236	9
10 Other	28,556	31,288	25,000	25,000	10
11 Total Local Sources	1,457,951	1,490,697	1,386,591	1,435,317	11
Interdistrict Payments					
12 Open Enrollment	1,873,613	1,804,430	1,748,002	1,764,799	12
13 MPS 220 Transportation	137,196	128,973	216,325	216,325	13
14 Other	114,012	164,407	14,867	14,867	14
15 Total Interdistrict Payments	2,124,821	2,097,810	1,979,194	1,995,991	15
State Revenues					
16 Transportation Aid	80,486	84,862	79,000	79,000	16
17 Library Aid	158,180	155,343	153,000	153,000	17
18 Integration Aid	954,069	772,599	571,552	422,470	18
19 Per-Pupil /Other Categorical Aid	1,673,550	2,446,614	2,781,758	2,804,265	19
20 Equalization Aid	4,315,458	7,012,205	8,760,443	8,663,539	20
21 State Project Grant	42,055	54,625	0	0	21
22 Computer Aid	317,890	1,164,996	970,741	887,457	22
23 Total State Revenues	7,541,688	11,691,244	13,316,494	13,009,731	23
Federal Revenues					
24 Federal Project Grants	103,337	194,559	72,000	206,996	24
25 Title I	114,976	108,772	105,500	105,500	25
26 Other Grant	6,596	8,531	15,000	15,000	26
26 Total Federal Revenues	224,909	311,862	192,500	327,496	26
Other Revenues					
27 Sale of Assets	23,398	0	26,500	26,500	27
28 Capital Leases	0	0	0	0	28
29 Insurance Dividend/Prem on ST Debt	45,404	81,853	75,000	75,000	29
30 Refunds of Disbursements	88,051	106,874	20,000	20,000	30
31 Other	45,725	43,383	50,000	50,000	31
32 Total Other Revenues	202,578	232,110	171,500	171,500	32
Other Financial Sources					
33 Total Other Financial Sources	0	0	0	0	33
34 Total General Fund Revenues	\$ 46,835,049	\$ 48,254,765	\$ 50,909,472	\$ 49,474,094	34
35 % Change fr Previous Year	-0.37%	3.03%	5.50%	-2.82%	35

Section II - Revenue & Expenditure Budget By Source & Object

	Audited 2017/18	Audited 2018/19	Budget 2019/20	Budget 2020/21	
Fund 10 - General Fund					
Expenditures					
Salaries					
36 Administration/Board	1,799,877	2,043,511	1,971,055	2,019,741	36
37 Professional Technical Non-Certified	998,977	1,156,517	961,511	985,549	37
38 Clerical	891,074	810,040	1,070,032	1,106,732	38
39 Faculty	15,639,700	15,873,631	16,469,308	17,026,719	39
40 Aides	1,148,463	1,106,961	1,219,634	1,267,614	40
41 Substitute Faculty	388,330	174,514	250	250	41
42 Substitute Teachers' Aides	52,097	22,951	0	0	42
43 Support Faculty	397,027	477,278	401,025	521,424	43
44 Custodians	1,239,015	1,245,237	1,316,046	1,348,947	44
45 Maintenance	339,439	356,561	325,129	333,257	45
46 Retirees	63,383	57,268	116,132	119,036	46
47 Student Workers	5,456	(51)	5,000	5,000	47
48 Total Salaries	22,962,838	23,324,417	23,855,122	24,734,269	48
Employee Benefits					
49 Retirement	1,465,405	1,482,420	1,540,542	1,585,578	49
50 Social Security	1,691,070	1,711,347	1,768,969	1,819,622	50
51 Life Insurance	50,160	51,637	62,587	62,587	51
52 Medical/Dental Insurance	4,310,552	4,542,873	4,819,604	4,871,307	52
53 Income Protection/Annuities	391,935	416,998	432,955	454,078	53
54 Other Employee Benefits	364,616	354,497	371,529	372,854	54
55 Contribution To Employee Benefit Trust	288,444	0	367,878	314,958	55
56 Total Employee Benefits	8,562,182	8,559,772	9,364,064	9,480,984	56
Purchased Services					
57 Personal Services	601,610	1,187,914	1,224,388	1,181,061	57
58 Property/Equipment Services	1,242,642	1,553,468	3,584,201	1,637,172	58
59 Utilities	781,957	788,171	800,950	800,950	59
60 Pupil & Employee Travel	1,713,468	1,961,775	1,757,754	1,848,803	60
61 Communications	213,176	227,228	266,699	453,800	61
62 Payment to Non-Government Agencies	40,704	27,306	47,500	44,000	62
63 Intergovernmental Payments for Services	1,087,449	1,249,465	1,328,136	1,325,086	63
64 Total Purchased Services	5,681,006	6,995,326	9,009,628	7,290,872	64
Non-Capital Expenditures					
65 Supplies	770,606	728,895	810,921	766,044	65
66 Apparel	14,513	4,763	4,600	4,600	66
67 Instructional Media	186,968	186,103	177,661	109,213	67
68 Non-Capital Equipment	502,551	440,146	630,740	186,643	68
69 Resale Items	102,523	88,983	89,200	88,200	69
70 Equipment Components	41,779	0	0	0	70
71 Textbooks & Workbooks	209,506	205,429	354,900	392,050	71
72 Non-Instructional Software	310,758	504,426	432,808	658,868	72
73 Other Non-Capital Expenditures	18,484	7,100	13,671	12,185	73
74 Total Non-Capital Expenditures	2,157,688	2,165,845	2,514,501	2,217,803	74

Section II - Revenue & Expenditure Budget By Source & Object

	Audited 2017/18	Audited 2018/19	Budget 2019/20	Budget 2020/21	
Fund 10 - General Fund					
Expenditures					
Capital Expenditures					
75 Facility Rental	32,780	0	33,000	33,000	75
76 Equipment Addition	66,599	54,908	45,900	43,900	76
77 Equipment Replacement	57,736	291,774	96,000	96,000	77
78 Equipment Rental	28,493	28,791	27,565	29,950	78
Technology	0	27,423	0	38,348	
79 Total Capital Expenditures	185,608	402,896	202,465	241,198	79
Debt Retirement					
80 Principal- Capital Leases	53,702	0	91,582	98,865	80
81 Interest-S/T Loans & Leases	9,087	7,525	20,747	18,135	81
82 S/T Loan Processing Fees	2,275	2,300	15,000	15,000	82
83 Total Debt Retirement	65,064	9,825	127,329	132,000	83
Insurance & Judgements					
84 District Insurance	361,925	327,145	411,557	411,557	84
85 Unemployment Compensation	16,706	6,031	30,900	30,900	85
86 Other Insurance	8,247	0	25,000	25,000	86
87 Total Insurance & Judgments	386,878	333,176	467,457	467,457	87
Other Expenditures					
88 Dues & Fees	224,923	288,498	229,419	258,215	88
89 Adjustments	0	0	5,000	5,000	89
90 Non-Aidable Refunds	65,282	73,193	80,000	80,000	90
91 Total Other Expenditures	290,205	361,691	314,419	343,215	91
Other Financial Uses					
92 Operating Transfer Out (To Fund 27)	4,698,206	4,698,659	5,271,547	4,926,296	92
93 Total General Fund Expenditures	\$ 44,989,675	\$ 46,851,607	\$ 51,126,532	\$ 49,834,094	93
94 % Change from Previous Year	-1.61%	-3.58%	8.71%	-2.53%	94
Excess (Deficiency) of Revenues					
95 Over Expenditures	\$ 1,845,373	\$ 1,451,896	\$ (217,060)	\$ (360,000)	95
96 Beginning Fund Balance	\$ 11,511,116	\$ 13,356,439	\$ 14,808,335	\$ 14,591,275	96
97 Ending Fund Balance	\$ 13,356,439	\$ 14,808,335	\$ 14,591,275	\$ 14,231,275	97
98 Fund Balance %	24.67%	29.69%	26.90%	28.56%	98

Section II - Revenue & Expenditure Budget By Source & Object

	Audited 2017/18	Audited 2018/19	Budget 2019/20	Budget 2020/21	
<u>Fund 27-Special Education</u>					
<u>Revenues</u>					
Interdistrict Payments					
1 Fed/State Transit of Aid	24,372	16,520	40,000	40,000	1
2 Total Interdistrict Payments	24,372	16,520	40,000	40,000	2
State Revenues					
3 Special Education Aid	1,687,635	1,562,638	1,773,292	2,039,228	3
4 Total State Revenues	1,687,635	1,562,638	1,773,292	2,039,228	4
Federal Revenues					
5 Flow-Thru & IDEA Grants	968,716	690,631	1,028,894	764,979	5
6 Other Federal Aid	267,181	343,547	233,300	233,300	6
7 Total Federal Revenues	1,235,897	1,034,178	1,262,194	998,279	7
Other Revenues					
8 Other	0	0	0	0	8
Other Financial Sources					
9 Transfer from General Fund	4,698,206	4,698,659	5,271,547	4,926,296	9
10 Total Special Education Revenues	\$ 7,646,109	\$ 7,311,996	\$ 8,347,033	\$ 8,003,803	10
11 % Change (Sources from SE only)	-5.56%	5.95%	1.63%	0.07%	11
<u>Expenditures</u>					
Salaries					
12 Administration/Board	120,955	123,717	179,442	130,097	12
13 Clerical	97,965	89,151	100,900	77,100	13
14 Faculty	3,039,275	3,087,705	3,159,801	2,986,639	14
15 Teachers' Aides	1,127,538	1,093,393	1,218,611	1,159,311	15
16 Substitute Faculty	87,545	26,939	0	0	16
17 Substitute Teachers' Aides	54,267	21,840	0	0	17
18 Support Faculty	662,491	558,723	672,304	586,159	18
19 Total Salaries	5,190,036	5,001,468	5,331,058	4,939,306	19
Employee Benefits					
20 Retirement-Paid By Employer	382,135	312,125	404,125	414,483	20
21 Social Security	382,100	366,614	399,363	403,683	21
22 Life Insurance	10,638	10,465	12,559	13,109	22
23 Medical/Dental Insurance	845,041	811,787	971,104	1,010,488	23
24 Income Protection/Annuities	7,397	7,184	8,279	8,499	24
25 Contribution To Employee Benefit Trust	58,169	59,416	61,120	61,120	25
26 Total Employee Benefits	1,685,480	1,567,591	1,856,550	1,911,382	26
Purchased Services					
27 Personal Services	90,390	74,622	106,500	100,000	27
28 Property/Equipment Services	1,426	189	1,300	200	28
29 Pupil & Employee Travel	366,672	343,223	403,698	416,315	29
30 Communications	120	147	250	250	30
Data Processing				34,850	
31 Payment to Non-Government Agencies	110,222	157,258	475,594	403,500	31
32 Intergovernmental Payments for Services	109,594	95,504	68,133	74,400	32
33 Total Purchased Services	678,424	670,942	1,055,475	1,029,515	33

Section II - Revenue & Expenditure Budget By Source & Object

	Audited 2017/18	Audited 2018/19	Budget 2019/20	Budget 2020/21	
<u>Fund 27-Special Education</u>					
Non-Capital Expenditures					
34 Supplies	30,362	21,080	43,900	55,450	34
35 Instructional Media	8,052	7,162	7,550	500	35
36 Non-Capital Equipment	23,050	18,651	24,000	57,400	36
37 Equipment Components	0	0	500	0	37
38 Textbooks & Workbooks	11,733	1,585	2,000	1,500	38
39 Non-Instructional Software	15,352	20,680	20,000	6,400	39
Other Non-Capital		633	700	0	
40 Total Non-Capital Expenditures	88,549	69,791	98,650	121,250	40
Capital Expenditures					
41 Equipment Addition/Replacement	0	0	0	0	41
42 Total Capital Expenditures	0	0	0	0	42
Insurance & Judgements					
43 District Insurance	0	0	0	0	43
44 Total Insurance & Judgments	0	0	0	0	44
Other Expenditures					
45 Dues & Fees	3,621	2,204	5,300	2,350	45
46 Total Other Expenditures	3,621	2,204	5,300	2,350	46
47 Total Special Education Expenditures	\$ 7,646,110	\$ 7,311,996	\$ 8,347,033	\$ 8,003,803	47
48 % Change fr Previous Year	-1.00%	2.22%	8.40%	-4.11%	48
49 Net Increase (Decrease) In Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	49

Fund 21: Special Revenue Trust Funds

<u>Revenues</u>					
1 Donation	689,967	74,047	75,000	75,000	1
2 Total Revenues	\$ 689,967	\$ 74,047	\$ 75,000	\$ 75,000	2
<u>Expenditures</u>					
3 Purchased Service	11,935	575,640	0	0	3
4 Non-Capital Object	55,338	64,349	0	0	4
5 Capital Object	5,000	0	0	0	5
6 Other	10,005	9,652	75,000	75,000	6
7 Total Expenditures	\$ 82,278	\$ 649,641	\$ 75,000	\$ 75,000	7
Excess (Deficiency) of Revenues					
8 Over Expenditures	\$ 607,689	\$ (575,594)	\$ 0	\$ 0	8
9 Beginning Fund Balance	\$ 149,671	\$ 757,360	\$ 181,766	\$ 181,766	9
10 Ending Fund Balance	\$ 757,360	\$ 181,766	\$ 181,766	\$ 181,766	10

Section II - Revenue & Expenditure Budget By Source & Object

	Audited 2017/18	Audited 2018/19	Budget 2019/20	Budget 2020/21	
<u>Fund 30 - Debt Service</u>					
<u>Revenues</u>					
1 Property Taxes	4,165,712	5,107,511	4,903,109	5,083,259	1
2 Interest	25,926	49,822	20,500	20,500	2
3 Other	143,812	7,973	4,262	0	3
4 Refinance/Premium	3,720,000	0	0	0	4
5 Total Revenues	\$ 8,055,450	\$ 5,165,306	\$ 4,927,871	\$ 5,103,759	5
<u>Expenditures</u>					
6 Principal	6,125,000	3,190,000	2,865,000	2,945,000	6
7 Interest	1,489,542	1,416,733	1,331,420	1,250,059	7
8 Refinance	41,359	0	0	0	8
9 Total Expenditures	\$ 7,655,901	\$ 4,606,733	\$ 4,196,420	\$ 4,195,059	9
Excess (Deficiency) of Revenues					
10 Over Expenditures	\$ 399,549	\$ 558,573	\$ 731,451	\$ 908,700	10
11 Beginning Fund Balance	\$ 1,413,611	\$ 1,813,160	\$ 2,371,732	\$ 3,103,183	11
12 Ending Fund Balance	\$ 1,813,160	\$ 2,371,732	\$ 3,103,183	\$ 4,011,883	12

Fund 40 - Capital Projects

<u>Revenues</u>					
1 Bonds/Notes/Interest	2,130,113	232,032	0	0	1
2 Property Sale Proceeds	0	0	0	0	2
3 Total Revenues	\$ 2,130,113	\$ 232,032	\$ 0	\$ 0	3
<u>Expenditures</u>					
4 Purchased Services	10,972,785	3,793,717	925,000	370,000	4
5 Property Services/Non-Capital Expenses	960,691	419,680	0	0	5
6 Total Expenditures	\$ 11,933,476	\$ 4,213,397	\$ 925,000	\$ 370,000	6
Excess (Deficiency) of Revenues					
7 Over Expenditures	\$ (9,803,363)	\$ (3,981,365)	\$ (925,000)	\$ (370,000)	7
8 Beginning Fund Balance	\$ 16,450,784	\$ 6,647,421	\$ 2,666,056	\$ 1,741,056	8
9 Ending Fund Balance	\$ 6,647,421	\$ 2,666,056	\$ 1,741,056	\$ 1,371,056	9

Section II - Revenue & Expenditure Budget By Source & Object

	Audited 2017/18	Audited 2018/19	Budget 2019/20	Budget 2020/21	
<u>Fund 50-Food Service</u>					
<u>Revenues</u>					
1 Food Sales	899,047	903,560	858,099	897,024	1
2 State Aids	17,703	17,091	16,800	16,800	2
3 Federal Aids	460,442	449,542	457,000	471,000	3
4 Total Revenues	\$ 1,377,192	\$ 1,370,193	\$ 1,331,899	\$ 1,384,824	4
<u>Expenditures</u>					
5 Salary	523,618	519,951	538,596	549,718	5
6 Employee Benefits	112,373	112,969	137,053	140,556	6
7 Purchased Services	31,677	36,342	23,650	23,650	7
8 Non-Capital, Food	639,111	694,018	627,600	665,900	8
9 Capital	46,616	11,743	40,000	40,000	9
10 Dues & Fees	4,424	20,529	5,000	5,000	10
11 Total Expenditures	\$ 1,357,819	\$ 1,395,553	\$ 1,371,899	\$ 1,424,824	11
Excess (Deficiency) of Revenues					
12 Over Expenditures	\$ 19,373	\$ (25,360)	\$ (40,000)	\$ (40,000)	12
13 Beginning Fund Balance	\$ 277,928	\$ 297,301	\$ 271,941	\$ 231,941	13
14 Ending Fund Balance	\$ 297,301	\$ 271,941	\$ 231,941	\$ 191,941	14
<u>Fund 80-Community Services</u>					
<u>Revenues</u>					
1 Property Taxes	750,000	950,000	825,000	825,000	1
2 Program Fees	1,417,653	1,416,832	1,451,555	1,474,400	2
3 Rental	35,853	32,233	11,850	11,850	3
4 Other	16,313	14,205	10,500	5,500	4
5 Total Revenues	\$ 2,219,819	\$ 2,413,269	\$ 2,298,905	\$ 2,316,750	5
<u>Expenditures</u>					
6 Salary	964,002	992,027	1,131,871	1,155,411	6
7 Employee Benefits	273,226	273,344	364,578	369,473	7
8 Purchased Services	485,209	637,270	460,984	463,996	8
9 Non-Capital	150,638	183,610	188,232	178,180	9
10 Capital	564	33,788	10,000	4,000	10
11 Dues & Fees & Misc.	120,260	159,433	143,240	145,690	11
12 Total Expenditures	\$ 1,993,899	\$ 2,279,472	\$ 2,298,905	\$ 2,316,750	12
Excess (Deficiency) of Revenues					
13 Over Expenditures	\$ 225,920	\$ 133,797	\$ 0	\$ 0	13
14 Beginning Fund Balance	\$ 489,072	\$ 714,992	\$ 848,789	\$ 848,789	14
15 Ending Fund Balance	\$ 714,992	\$ 848,789	\$ 848,789	\$ 848,789	15

Section II - Revenue & Expenditure Budget By Source & Object

	Audited 2017/18	Audited 2018/19	Budget 2019/20	Budget 2020/21	
<u>Fund 90-Cooperative Programs</u>					
<u>Revenues</u>					
1 Intermediate Sources	0	0	0	0	1
2 Total Revenue	\$ 0	\$ 0	\$ 0	\$ 0	2
<u>Expenditures</u>					
3 Salary	0	0	0	0	3
4 Employee Benefits	0	0	0	0	4
5 Purchased Services	0	0	0	0	5
6 Non-Capital	0	0	0	0	6
7 Dues & Fees	0	0	0	0	7
8 Total Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	8
<u>Other Financial Sources</u>					
9 Transfer	0	0	0	0	9
10 Net Increase (Decrease) In Fund Balance	\$ 0	\$ 0	\$ 0	\$ 0	10
 <u>Summary (All Funds)</u>					
11 Gross Total Revenue s-All Funds	\$ 68,953,699	\$ 64,821,608	\$ 67,890,180	\$ 66,358,230	11
12 Interfund Transfer (Use 800)-All Funds	4,698,206	4,698,659	5,271,547	4,926,296	12
13 Refinancing Revenue	3,720,000	0	0	0	13
14 Capital Leases	0	0	0	0	14
15 Net Total Revenue - All Funds	\$ 60,535,493	\$ 60,122,949	\$ 62,618,633	\$ 61,431,934	15
16 % Change in Revenues-All Funds	-33.52%	-0.68%	4.15%	-1.90%	16
17 Gross Total Expenditures-All Funds	\$ 75,659,158	\$ 67,308,399	\$ 68,340,789	\$ 66,219,530	17
18 Interfund Transfer (Src 100)-All Funds	4,698,008	4,698,206	5,292,943	4,926,296	18
19 Refinancing Expenditure (Fund 30)	0	0	0	0	19
20 Capital Leases	0	0	0	0	20
21 Net Total Expenditures-All Funds	\$ 70,961,150	\$ 62,610,193	\$ 63,047,846	\$ 61,293,234	21
22 % Change in Expenditures-All Funds	-10.17%	-11.77%	0.70%	-2.78%	22

Section III - Expenditure Budget By Program

Supplemental Budget Information

	<u>Audited</u> <u>2017/18</u>	<u>Audited</u> <u>2018/19</u>	<u>Budget</u> <u>2019/20</u>	<u>Budget</u> <u>2020/21</u>	
<u>Fund 10-General Fund</u>					
Instruction					
1 Elementary Curriculum	7,641,142	7,566,032	7,541,226	7,661,511	1
2 General Curriculum-Secondary	11,558,852	11,682,773	12,365,124	12,854,748	2
3 Vocational Curriculum	1,335,993	1,346,739	1,447,284	1,475,820	3
4 Physical Curriculum	1,263,067	1,235,474	1,457,125	1,478,599	4
5 Co-Curricular Activities	676,565	692,026	703,996	699,689	5
6 Other Special Needs Curriculum	411,838	284,300	477,490	488,704	6
7 Total Instruction	22,887,456	22,807,344	23,992,245	24,659,071	7
Support Services					
8 Pupil Services	1,414,592	1,694,683	1,627,980	1,816,999	8
9 Instructional Staff Services	1,888,728	2,719,754	3,079,723	3,084,158	9
10 General Administration	595,645	685,094	685,690	688,606	10
11 School Administration	2,231,789	2,199,746	2,512,908	2,494,673	11
12 Business Administration	7,411,699	8,584,059	10,111,092	8,311,505	12
13 Central Services	2,052,474	878,278	749,620	756,287	13
14 Insurance and Judgments	386,879	333,176	470,109	470,109	14
15 Debt Services	65,064	9,825	127,329	132,000	15
16 Other Support Services	396,897	1,078,165	1,209,403	1,214,054	16
17 Total Support Services	16,443,767	18,182,780	20,573,854	18,968,391	17
Non-Program Transactions					
18 Operating Transfer Out (To Fund 27)	4,698,206	4,698,659	5,271,547	4,926,296	18
19 Purchased Instructional Services	894,964	1,089,631	1,203,886	1,195,336	19
20 Adjustments and Refunds	65,282	73,193	85,000	85,000	20
21 Total Non-Program Transactions	5,658,452	5,861,483	6,560,433	6,206,632	21
22 Total General Fund Expenditures	\$ 44,989,676	\$ 46,851,607	\$ 51,126,532	\$ 49,834,094	22
<u>Fund 27-Special Education</u>					
Instruction					
1 Special Education	5,528,888	5,336,089	5,864,728	5,675,539	1
Support Services					
2 Pupil Services	1,091,850	957,927	1,087,431	1,005,093	2
3 Instructional Staff Services	469,542	438,910	464,999	458,456	3
4 Business Administration	355,913	348,652	394,098	404,965	4
5 Central Services	1,462	2,654	4,750	2,250	5
6 Insurance and Judgments	0	0	0	0	6
7 Other Support Services	0	0	0	0	7
8 Total Support Services	1,918,767	1,748,143	1,951,278	1,870,764	8
Non-Program Transactions					
9 Purchased Instructional Services	198,454	227,763	531,027	457,500	9
10 Total Special Ed Expenditures	\$ 7,646,109	\$ 7,311,996	\$ 8,347,033	\$ 8,003,803	10

Section III - Expenditure Budget By Program

Supplemental Budget Information

	Audited 2017/18	Audited 2018/19	Budget 2019/20	Budget 2020/21	
<u>Fund 21-Special Revenue Trust Funds</u>					
Instruction					
1 Elementary Curriculum	36,617	39,618	0	0	1
2 General Curriculum-Secondary	4,032	6,207	0	0	2
3 Vocational Curriculum	10,526	7,540	0	0	3
4 Physical Curriculum	322	0	0	0	4
5 Co-Curricular/Other	3,208	0	0	0	5
6 Other Instruction	0	990	0	0	6
7 Total Instruction	54,705	54,355	0	0	7
Support Services					
8 Pupil Services	743	4,228	0	0	8
9 Instructional Staff Services	3,427	5,500	0	0	9
10 School Administration	8,571	664	0	0	10
11 Business Administration	14,833	576,805	75,000	75,000	11
12 Central Services/Other	0	8,088	0	0	12
13 Total Support Services	27,574	595,286	75,000	75,000	13
14 Total Special Funds Expenditures	\$ 82,279	\$ 649,641	\$ 75,000	\$ 75,000	14
<u>Fund 30-Debt Service</u>					
1 Total Debt Payments	\$ 7,655,901	\$ 4,606,733	\$ 4,196,420	\$ 4,195,059	1
<u>Fund 40-Capital Projects</u>					
1 Construction	11,933,476	4,213,397	925,000	370,000	1
2 Total capital Project fund Expenditures	\$ 11,933,476	\$ 4,213,397	\$ 925,000	\$ 370,000	2
<u>Fund 50-Food Service</u>					
1 Business Services	71,683	72,369	70,250	70,250	1
2 Food Services	1,286,136	1,323,184	1,301,649	1,354,574	2
3 Total Food Services Fund Expenditures	\$ 1,357,819	\$ 1,395,553	\$ 1,371,899	\$ 1,424,824	3
<u>Fund 80-Community Service</u>					
1 General Administration	634,889	667,317	666,565	682,905	1
2 Business Services	419,662	664,559	503,232	491,317	2
3 Community Services	939,348	947,596	1,129,108	1,142,528	3
4 Total Community Services Fund Expendi	\$ 1,993,899	\$ 2,279,472	\$ 2,298,905	\$ 2,316,750	4
<u>Fund 90-Cooperative Programs</u>					
1 Support Services	0	0	0	0	1
2 Transfer to F10	0	0	0	0	2
3 Total Cooperative Fund Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	3

Budget Assumptions and Projections

The budget projections (projecting years 2020-21 through 2024-25) are based on a number of assumptions for planning purposes. The following assumptions are being used to project the District's future financial position and to quantify the amount of reductions necessary to balance the budget and stay under the Revenue Limit set by the State Legislature (every two years).

Key Expenditure Assumptions

- Utility rates projected at 3% increase (includes natural gas, electricity, water/sewer)
- Student transportation projected at a 2.5% increase
- District property insurance rates projected at a 0% increase
- District liability insurance rates projected at a 0% increase
- District and building supply budgets projected at 0% increase
- District health insurance limited to a 2.0% budgeted increase (1.0% Jan.-June)
- District dental insurance projected at a 5.0% increase (2.5% Jan.-June)
- District salary adjustments projected at a 2.5% increase
 - Up to 2.0 % cost of living increases for eligible employee groups
 - Up to 0.5% market adjustments for eligible groups
 - Outside of the 2.5%
 - Up to 0.5% Scorecard Performance (FYE accruals or fund balance with Board Authorization)

Key Revenue Assumptions

- Per-student Revenue Limit adjustments of \$175 per pupil for 2020-21 and for future years
- State special education reimbursement rate projected at 30% (sustained at the 2020-21 level of 30%)

2020/21

Projected Deficit Surplus/(Deficit) **302,132**

***Assumes \$175 Additional PPRL (State Budget TBD)
and ~~30%~~ 29% reimbursement of Special Education Aid
(*Positive numbers lower the deficit, negative increases)

	Teaching FTE	Other FTE	Adjustment*	Surplus/Deficit
FTE reduction from Staffing Projections	0.0		0	302,132
Placeholder Teaching FTE's (secondary)	0.0		-18,750	283,382
Placeholder Teaching FTE's (elementary)	0.0		-75,000	208,382
Elementary Leverage Items				
Elementary Specials (Goal of 1.0 fte contracts)			-31,775	176,607
K5 Art			-28,125	148,482
Supplementary Elementary Reading Materials			-71,000	77,482
Social Worker increase from .4 fte to .6	0.2		-15,000	62,482
				62,482
Middle/High School Leverage Items				62,482
NMS Coaching	0.33		-24,750	37,732
RISE and Quest Transportation			-2,000	35,732
HS Office 10+ to 12-mo EE			-10,000	25,732
EA Support for RISE			-19,000	6,732
Table rental for ACT, AP testing			-2,000	4,732
				4,732
				4,732
District-Wide Leverage Items				4,732
CIP Budget Increase to 15-16 levels, Phase I			-40,000	-35,268
Possibility of one additional nurse next year (KY)				-35,268
Admin Asst to 60% 341 (from 95%)				-35,268
District Security Technology Annual Fees			-22,000	-57,268
Special Education EA Compensation, Second Tier?			-20,000	-77,268
Health Benefits - Budget to Actual			50,000	-27,268
Tech - Switching and WIFI Controller Equipment, \$100,000				-27,268
DO Facility and Safety				-27,268
Increase Interest Earnings Revenue to Current Rates			50,000	22,732
Temporary Busing for Appleton/Pilgrim Construction			-25,000	-2,268
Assistive Technology			-10,500	-12,768
				-12,768
				-12,768
				-12,768
				-12,768
<i>*pink shaded items above indicate one-time expenditures</i>				-12,768
				-12,768
Totals	0.53	0	-314,900	302,132

Impact

\$75,000 per teaching FTE
Hold 0.25 FTE contingency
Hold 1.0 FTE contingency

with value add responsibilities
.375 total FTE

Funded with capacity in GF transfer
Funded with capacity in GF transfer
Raptor, RAVE, Raptor Reunification
Not supported by benchmarking, however a hiring pain point

Utilize existing capital leasing budget capacity
Utilize existing capital leasing budget capacity

As needed, September to project completion
Additional Speech & Language resources

-238,400

2021/22

Projected Deficit Surplus/(Deficit) **-220,341**

***Assumes \$175 Additional PPRL (State Budget TBD)
and 30% reimbursement of Special Education Aid
(*Positive numbers lower the deficit, negative increases)

	Teaching FTE	Other FTE	Adjustment*	Deficit
FTE reduction from Staffing Projections	0.0		0	-220,341
Tech - Switching and WIFI Controller Equipment, \$86,000			0	-220,341
Reading Certifications for Elementary				-220,341
Adjust Secondary Busing to a 1-mile walk zone				-220,341
Adjustment for one-time expenditures in 2020-21			71,000	-149,341
CIP Budget Increase to 15-16 levels, Phase II			-60,000	-209,341
Totals	0	0	11,000	-220,341

Impact

\$75,000 per teaching FTE
Utilize existing capital leasing budget capacity
a 5% increase in SEaid is ~420,000
Estimated at \$120,000 plus contingency

2022/23

Projected Deficit Surplus/(Deficit) **-330,112**

***Assumes \$175 Additional PPRL (State Budget TBD)
and 30% reimbursement of Special Education Aid
(*Positive numbers lower the deficit, negative increases)

	Teaching FTE	Other FTE	Adjustment*	Deficit
FTE reduction from Staffing Projections	0.0		0	-330,112
				-330,112
				-330,112
				-330,112
				-330,112
Totals	0	0	0	-330,112

Impact

\$75,000 per teaching FTE

Adjustments are not Board approved -- amounts shown are budget process placeholders

Fund 10 (Operating Budget) Projects and Budget

<u>Location</u>	<u>Project Type</u>	<u>Budget amount</u>
Elementary Schools	Elementary Transaction Windows	\$30,000
HS	New Secure Entrance	\$50,000
HS	Pool maintenance/repairs	\$50,000
HS	Recoat Tennis Courts/New Shed/Shade Strucure	\$160,000
BF	Correct Lower Level Water Issues	\$20,000
RS	HVAC Upgrades	\$94,000
HS	Football Stadium Concession Stand	\$25,000
HS	Parking stalls and repair asphalt/retaining wall	\$100,000
HS	Asphalt work	\$56,000
HS	WE Energies Electrical work	\$30,000
	Total	<u><u>\$615,000</u></u>

TID-Funded Projects and Budget

<u>Location</u>	<u>Project Type</u>	<u>Budget amount</u>
SL	Playground flooring/equip. installation	125,000.00
VV	Playground drainage work	25,000.00
BF	Playground rubber flooring	30,000.00
RS	Playground rubber flooring and new bike racks	25,000.00
HS	Soccer Turf Support	70,000.00
HS	Auditorium Projectors	24,000.00
	HS and MS Stage Floors	50,000.00
		<u><u>\$349,000</u></u>
	TID 4 Revenues	1,100,000.00
	TID 5 Revenues	1,065,981.00
	Funds utilized at HS Stadium	<u>-1,816,507.00</u>
	Remaining Funds	<u><u>\$349,474</u></u>

Referendum Run-out Funded Projects and Budget

<u>Location</u>	<u>Project Type</u>	<u>Budget amount</u>
BF	Update Stairwells, Entrance Mats, Hallway & Gym Painti	\$169,000
NMS	3D Printer	\$25,000
HS	Camera Additions	\$25,000
RS	Add Verticle Univent in Library/Classroom	\$60,000
RS	Exterior Wall Repair	\$86,000
Elementary	Library Furniture	\$4,742
	Total	<u><u>\$369,742</u></u>

APPENDIX C



Engage | Learn | Improve

2020-21 Budget Planning Update and Contingency Planning

BOE 5/26/20

The COVID-19 impact on the revenues of the State of Wisconsin are currently unknown. Any dramatic decrease to State revenues may impact all areas of the State budget commitments – including public school districts.

Financial impact may not be known until October of 2020 when the State locks in the main source of pk-12 funding by certifying Equalization Aid, however, our fiscal year begins on July 1, 2020.

COVID-19 Budget Planning Discussion Points

At the meeting tonight, we will discuss the following:

- Range of Budget Scenarios
- Federal Stimulus Potential
- School Nutrition Reimbursements
- Savings from Furloughed Staff
- Budget Planning/Contingency Options
- Current Year Budget Savings
- Current Year and Future Additional Costs
- Current Year Lost Revenue
- Fund Balance as an Option
- Quantified Summary of Contingency Options

Items highlighted in yellow are updates since the last discussion (at the BOE meeting on 4/27/20)

Range of Budget Scenarios

Per-Student Revenue Limit Allowance					Net Budget Impact	
20-21	21-22	22-23	23-24	24-25	20-21	Variance
-100	180	180	180	180	-752,333	-1,054,465
0	180	180	180	180	-374,433	-676,565
100	180	180	180	180	3,467	-298,665
175	180	180	180	180	302,132	0

The financial impact for 2020-21 is the focus of tonight's discussion. Planning into future budgets may be equally as difficult and dependent on the severity and duration of the current and possible future COVID-19 related disruptions.

Federal Stimulus Potential

The recent Federal stimulus packages include funding intended to help States bridge funding gaps. Some of these funds are earmarked for public education. The initial funding, using the Title I funding allocations, provides a minimum of \$78,000 (net with possible private school allocations).

However, more significant funding support at this point is unknown and will be clarified over the next few months. There is also the potential for FEMA Emergency Aid that may reimburse some disinfecting related costs.

We will update the Board and community as we get more information.



Current School Nutrition Meal Program

The School Nutrition team, under the leadership of Sue Kirchstein, initiated a Summer Meal Program back in mid-March. The program supplies two meals a day (breakfast and lunch) to all children under 18 who visit one of our four distribution sites. All children are eligible under this Federal program, regardless of financial status.

The program is fully reimbursed by the Federal Government and we have participation of around 5,000 meals per week. So far, the demand is continuing to increase. There is no local cost to the program and the program is currently authorized through June 30.



Budget Savings from Furloughed Staff

The District did furlough some staff starting on April 1st. The furloughed staff were mostly CE&Rec hourly program personnel as well as regular Education Assistants.

Furloughing staff, rather than a 'layoff', sustains active employee benefits and qualified the employee for State unemployment benefits. Typically, this would qualify the employee for approximately two-thirds of their working wages. With the Federal supplement, the employees are entitled to the typical State compensation plus an additional flat amount of \$600 per week.

For the CE&Rec staff, their costs are offset by program fees. With no programs running and no staff costs there are no real savings with this group.

For the regular education assistants, we have put most elementary EA's on furlough and expect budgetary savings of approximately \$190,000. However, these savings may be reduced by two-thirds if the State bills back the District for the unemployment costs. The current legal consensus is that we will not be billed back as we typically are as the State has Federal Stimulus dollars to fund the local costs.

While it's difficult to be furloughed, there is a positive financial impact for those staff...

Based on what we know to date, all staff receiving UC benefits are well taken care of and will receive around 2/3 of working wages plus the \$600 per week. Active benefits remain in place.



Budget Planning and Contingency Options

Leverage Items:

While we have identified just over \$300,000 in leverage items, we are recommending a 'hold' on \$238,000 of them (shaded in blue). Detail can be seen on the separate attachment.

Salary Increases:

Just as the financial impact for 2020-21 is unknown, the long-term financial impact is also unknown. We plan to issue all certified teacher and administrator contracts with 'an amount not less than' their current salary amount. This would hold on committing just under \$600,000 of our budget to cover the 2% across the board salary increase we had been planning on for 2020-21. The 0.5% market adjustments would continue to be allocated.



Current Year Budget Savings

Items identified to date are listed below:

<u>Current Year Savings (Funds 10/27)</u>									
Busing	250,000	Potential to be reduced with some level of continued support to Johnson Bus							
Subs	100,000	Current savings however high risk of sub shortage and increased costs next year							
School and Division Budgets	65,000	Carried over to 2020-21 so no net savings							
Furloughed Staff	190,000	April 1 through end of school year							
Athletics	5,000	Net of returned fees							
	610,000								

Current Year and Future Additional Costs

Items identified to date are listed below:

<u>Current Year Costs</u>									
Tech Support	13,500	WIFI Hotspots							
Self-Funded Health Plan	TBD	Impact unknown but cost increases expected, Longer-term planning issue							
	13,500								

Current Year Lost Revenue

Items identified to date are listed below:

<u>Lost Revenue</u>	
Parking	16,200
Non-Mandated Busing	15,000
Other Misc. Fees	10,000
	<u>41,200</u>

Fund Balance as an Option

As we have discussed in previous budget plans, Fund Balance is a snapshot financial assessment of the District's net equity as of June 30 of each year. The District, through conservative and prudent budget planning, has added just under \$4 million to fund balance over the last four years.

One of the primary reasons to sustain a Fund Balance at or above the benchmark of 25% of operating expenditures, is to provide for 'rainy day funds'. Typically, we would consider a major facility component failure a use for the 'rainy day funds' but in the COVID-19 planning Fund Balance can also be used to bridge a funding gap.

Fund Balance as an Option

An option for the Board to consider, is to formally 'designate' a portion of the existing fund balance to help bridge a potential budget gap.

An initial option would be to consider designating \$2 million of the \$4 million recently added to Fund Balance. After designating, the un-designated General Fund Balance would be at least 24.5%.

Quantified Summary of Contingency Options

<u>Summary of Contingency Options</u>	
Federal Title I Allocation	78,300
FEMA Emergency Aid	TBD
Other Federal Support	TBD
Hold on Leverage Items	238,000
Hold on 2% Salary Increases	583,724
Current Year Budget Savings	610,000
Less Current Year Costs	-13,500
Less Current Year Lost Revenue	-41,200
Designated FB	2,000,000
Total Contingency Planned	3,455,324
Percent of Total Budget	6.37%

These options provide the Board and Administration with options as we move forward with the budget planning process and receive additional guidance from the State

Budget Planning

We will be focusing on the 2020-21 budget planning at the Personnel and Finance Committee meetings scheduled for June 1st.

Discussion will include:

- Continue to prepare the budget using current law (\$179 per pupil increase and the 30% Special Education reimbursement rate) but understand the contingency options
- Process the impact of the 2% salary freeze