



2021-22

Annual Budget Hearing

6:30 p.m.
October 25, 2021

North Shore Middle School

800 E. North Shore Drive
Hartland, WI 53029
www.hartlake.org

Board of Education

Todd Nelson	President
Ann Charlesworth	Vice President
Tom Harter	Clerk
Shannon Foley	Treasurer
Jeffrey Pfannerstill, Jr.	Member

Hartland-Lakeside Joint 3 School District

800 E. North Shore Drive
Hartland, WI 53029
262-369-6700
www.hartlake.org

Administration

Nancy Nikolay, Superintendent
Karen Obukowicz, Director of Business Services

Schools

Hartland North Elementary

Dave Risch, Principal
Heather Whelan, Assistant Principal
232 North Church Street
Hartland, WI 53029
262-369-6710

Hartland South Elementary

Dave Risch, Principal
651 East Imperial Drive
Hartland, WI 53029
262-369-6720

North Shore Middle School

Michele Schmidt, Principal
800 North Shore Drive
Hartland, WI 53029
262-369-6767

Executive Summary

Dear Parents/Guardians/Community Members:

In this document you will find budget recommendations for the 2021-22 school year. It includes projections for revenues and expenditures which will be sufficient to carry out the educational objectives for the upcoming school year. These recommendations have been formulated in conjunction with district staff, Board of Education members, Board of Education committees, and from comments and concerns expressed by the citizens of Hartland Lakeside School District.

The Hartland Lakeside School District's proposed budget for 2021-22 has been prepared in accordance with District policy and State of Wisconsin requirements as set forth by Wisconsin statute and the Department of Public Instruction (DPI).

Budgeting in a school district is always a challenging process. It involves many complexities, including receiving timely information from the state, as well as balancing the many diverse needs of the student population, district initiatives, state and federal mandates, with the economic realities we constantly face. During the budget development process, every program and staffing position is carefully reviewed to ensure that financial resources are used wisely, and in accordance with the District's mission and initiatives.

Several key pieces of information were not available when the Budget Hearing 2021-22 Budget Adoption document was posted as required by statute. Student membership, final state aid allocation, and property valuation growth rates are all certified during the month of October. As a result, the school budget will be reviewed and adjusted the same evening as the budget hearing, to reflect the final enrollment numbers and general aid certification provided by DPI to all school districts on October 15th.

A focus on retaining high-quality programs and striving to be a district that will attract and retain the best employees is a goal of the district. Regardless of any difficult financial challenges encountered by the district, all staff has found a way to continue to set a high standard for academic performance. We are proud of our staff and students and their many accomplishments, especially while dealing with the complications they have faced due to Covid-19. The on-going support we receive from the Hartland Lakeside community and the confidence the community places in its schools is ever present. We know that as we work together as a community of people committed to public education, we will overcome difficult funding changes and continue to help our students achieve and succeed.

Presented in this document are the funds needed to accomplish goals that best serve the needs of our children and the district. We would welcome your comments and/or suggestions. If I can be of any assistance, please do not hesitate to contact me at 262-369-6700.

Thank you for your support.

Sincerely,

Karen Obukowicz
Director of Business Services

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Annual Operating Budget

The budget of the Hartland-Lakeside School District is based on an educational plan, which identifies the work to be done and the policies to be followed for the coming year. The educational plan is a product of the cooperative efforts of the Board of Education, Superintendent, staff, and interested citizens. The budget process begins in December with the updating of employee salary and benefit information, examination of prior year financial activity, enrollment projections, and review of district educational programs and objectives for the subsequent year.

Budgets are reviewed and compiled to meet the educational objectives of the district as a whole. State, local, and federal funding levels are projected to determine a tax base and resulting levy. The Director of Business Services submits a tentative budget to the Board of Education for review, discuss, and approval.

All districts are required to hold a budget hearing. Wis.Stat.sec.120.08 requires every common school district to hold an annual meeting and are required to hold the budget hearing at the same time and place as the annual meeting. Following the budget hearing, the electors at the annual meeting of a common school district have the power to vote a tax for the purposes set forth in Wis.Stat.sec.120.10.6. Common school districts shall hold an annual meeting on the 3rd Monday in July at 8:00 p.m. unless the electors at an annual meeting determine to thereafter hold the annual meeting on a different date or hour, or authorize the school board to establish a different date or hour. No annual meeting may be held before May 15th or after October 31st per Wis.Stat.sec.120.08(1)(a).

The annual Budget Hearing is an opportunity for residents to provide input on the budget. The Board of Education takes official action on the budget. The budget, which begins on page 9, is the recommended guideline for budget adoption by the Department of Public Instruction.

The District's fiscal year operates from July 1 – June 30. On or before October 1st of the fiscal year, the Department of Revenue will certify to the District its current equalized valuation. Equalized property values are used for tax apportionment of the school levy and determine the base from which the school budget is supported. Equalization aid for the current fiscal year are completed by the Department of Public Instruction no later than October 15th of each year.

On or before November 1st, the school board will determine if the tax levy adopted at the annual meeting is sufficient to operate and maintain the schools for the current fiscal year. At this time, the Board may raise or lower the levy based on final certifications. The tax levy must be certified to local municipalities on or before November 10th.

From this point on, alterations to the budget will be made only:

- When the purpose as presented in the items of the adopted budget is changed.
- When authorized by a vote of two-thirds of the entire membership of the school board.
- Publication requirements as outlined in Wis.Stat.sec.65.90(5)(a) are met.

Budget Adoption Procedures

The procedures which the Hartland-Lakeside School District must follow for the budget adoption and hearing are set forth in Wis.Stat.sec.115.01(3) and Wis.Stat.sec.65.90. The district has complied with these requirements which include:

- Publication of a class 1 notice 10 days prior to the public hearing containing summary budget information;
- notice of where the detailed budget document may be examined;
- and notice of time and place where a public hearing will be held.

The district complied with the annual meeting requirements which include:

- Publication of a class 2 notice, under Wis.Sat.sec.120.08 and Wis.Stat.sec.985.07, of the time and place of the annual meeting, the last insertion to be not more than eight days nor less than one day before the annual meeting.

Budget Timeline

December 2020	- Baird Forecast Model Update
January 2021	- Board Reviews Budget Planning Calendar - Board Approves Open Enrollment Seats
February - September 2021	- Review state legislation that may impact budget development - Update staffing and benefits - Review, compile, and enter individual budgets by location
October 2021	- DOR Certifies Equalized Values - Board Approval of Preliminary Budget - Notice of Budget Hearing and Preliminary Budget Summary Published - Notice of Annual Meeting Published - Third Friday Pupil Count - DPI Certifies Equalization Aid - Budget Hearing and Board Adoption of Budget & Tax Levy - Board Approval of Adjusted Budget & Tax Levy
November 2021	- Certification of Tax Levy to Municipal Clerk

Revenue Factors

The district's revenue is based upon a three step process. The equation for this three step process is:

$$\text{Revenue Limit Formula (-) General State Aids} = \text{Local Property Tax Levy}$$

Step 1: Determining the Revenue Limit

The Revenue Limit Formula is a critical step in the budget development process. The revenue limit operates as a control on the combined amount of property taxes and general state aid available to operate the school district.

Also known as a revenue cap, revenue limits are state imposed controls on the amount of money a school district can receive through a combination of state general aid and local property taxes. Revenue limits were implemented in 1993-94 by state policymakers as a means of controlling increases in school property tax levies.

Revenue limits control the level of school district resources from state general aids and the local property tax levy, which are the two largest sources of revenue for most school districts. State categorical aids, federal aids, local revenue, referendum approved debt levy, and the community services levy are not subject to revenue limits.

The difference between a school district's revenue limit and its general aid amount determines the maximum amount of tax levy revenue a school district is allowed to raise. Enrollment has a substantial impact on revenue limit and the district is estimating a FTE increase of 40 resident students for 2021-22.

Step 2: State General Aid

By providing state aid, the state "shares" in funding the annual budget. Costs that are eligible to be aided by the state are called "shared costs". The amount of state aid that the district receives is important. The less state aid Hartland-Lakeside receives, means more has to be raised through local property taxes. Wisconsin provides the bulk of state aid to school districts based on a formula that attempts to provide each school district with a guaranteed tax base behind each pupil. This aid is referred to as equalization aid.

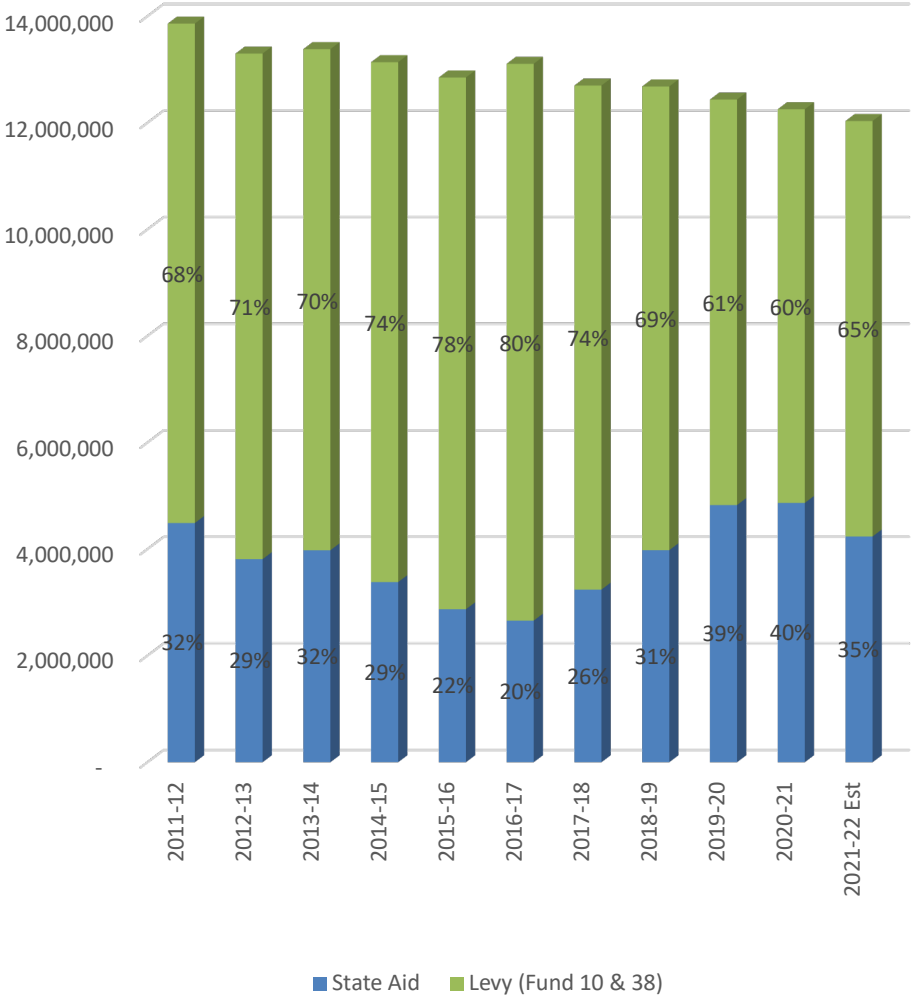
Because property values vary widely across the state, school districts differ in their ability to raise property tax revenue for educational programs. The equalization aid formula is designed to compensate, through state aid, for a given district's lack of fiscal capacity through property taxes.

Step 3: Determining the Tax Levy

Applying the equation **Revenue Limit Formula (-) General State Aids = Local Property Tax Levy** produces a tax levy increase of 4.31%.

The history of Hartland-Lakeside School District State General Aid and General Tax Levy are presented in graph on the following page.

Revenue Limit (State Aid vs. Levy)



Fund Dimension

School budgets must be segregated into "funds" or separate accounting entities for the purpose of carrying on specific activities or attaining certain objectives in accordance with laws, regulations, restrictions, or limitations.

10 General Fund – The general fund is used to account for the majority of district financial activities. It requires a tax levy to support expenditures not funded through other sources (i.e. local, state or federal funds).

21 Special Revenue Trust Fund – This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties.

27 Special Education Fund – This fund is used to account for the cost of services provided to children requiring exceptional education programming. Some costs are reimbursed by state and federal funds.

30 Debt Service Fund – This fund is required by Section 67.11 Wisconsin Statutes. The tax levy and expenditures necessary for the principal and interest payment of long-term debt are recorded here.

40 Capital Projects Fund – This fund is used to account for the transactions relating to construction activity which have been financed through the issuance of district bonds. In addition, capital projects funded through other sources of revenue such as gifts, grants, sale of capital objects, etc. may be accounted for in this fund. Currently, the District is completing projects funded through gifts that are recognized in the fund.

50 Food Service Fund – This fund is used to account for the direct costs related to the operation of the district food service program.

60 Agency Fund – This fund is used to account for assets held by the district for student activities and organizations.

70 Trust Fund – These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds.

80 Community Service Fund – This fund is used to account for the activities related to community relations and community use of facilities.

Revenue Sources

A source dimension is used to classify revenues and other sources of finances according to their origin. Two major classifications of revenue exist: **tax revenue** and **non-tax revenue**:

- **Tax Revenue** – Taxes are compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.
- **Non Tax Revenue** – Non-tax revenue consists of revenue other than property taxes which is used to support the school budget. Revenue from **local, Inter-district, state** and **federal** sources is used to offset the local tax levy.

Local Revenue – Sources of local revenue other than the property tax include:

- regular education tuition
- student fees
- facility rentals
- interest income
- school activity income
- student fines

Inter-District Revenue – This source represents the revenue received from other school districts for students attending through the Open Enrollment program.

Intermediate Revenue – State and Federal grant revenue through CESA.

State Revenue – State sources include:

- Equalization Aid
- Exempt Computer Aid
- Mentoring Funds for Initial Educators
- Categorical Aid which is intended to promote, encourage, or reimburse a specific objective:
 - Special Education Aid
 - Transportation Aid
 - Library Aid
 - Food Service Aid

Federal Revenue – Sources received by the District directly from the United States Government or routed through the State of Wisconsin. Several programs are supported in full or in part by revenue from this source including:

- Title Grants
- Flow-Through and Early Childhood Programs
- Elementary and Secondary School Emergency Relief Fund (ESSER)
- Food Service Program

Projected 2021-22 General Fund 10 & Special Education Fund 27 Revenues

Revenue Description	Budget 2021-22	% of Total
Taxes	7,796,796	50.25
Other Local	224,630	1.45
Inter-District	958,326	6.18
Intermediate	1,302	0.01
State	5,752,483	37.08
Federal	748,083	4.82
Other	33,400	0.22
Total	15,515,020	100.00

Expenditure Objects

Expenditures are objects, services or commodities acquired in exchange for an asset.

Salaries – Payments made to individuals for work performed for the district:

- Teaching Staff
- Administrators
- Non-teaching Personnel
- Part-time Employees

Employee Benefits – Employees are eligible for varying levels of these benefits based on position and/or full-time equivalency (FTE). Payments include:

- Retirement
- Social Security
- Health Insurance
- Dental Insurance
- Vision Insurance
- Disability Insurance
- Life Insurance

Purchased Services – Payments for services performed by individuals who are not district employees with specialized skills and knowledge.

Non-Capital Objects – Items that are consumed, worn out, or deteriorated through use.

Capital Objects – Items which have a useful life of several years.

Debt Retirement – Debt retirement in the General Fund is repayment of the interest on a cash flow borrowing to fund operational expenses until state aid and taxes are received.

Insurance and Adjustments – All expenditures associated with non-employee benefits insurance including unemployment compensation, worker’s compensation, and district liability and property insurance.

Transfers – Recognition of the General Fund expenses allocated to supplement the operations of other District funds. The District transfers dollars to the Special Education Fund (Fund 27) and Debt Service Fund (Fund 38).

Dues & Fees – Payments for services of belonging to a group, organization or activity. Expenditures in this category include employee, pupil, and school board dues/fees.

Projected 2021-22 General Fund 10 & Special Education Fund 27 Expenditures

Expenditure Description	Budget 2021-22	% of Total
Salaries	8,044,386	51.85
Benefits	2,842,728	18.32
Purchased Services	3,229,024	20.81
Non-Capital Objects	1,106,157	7.13
Capital Objects	63,500	0.41
Debt Retirement	47,700	0.31
Insurance	139,000	0.90
Dues & Fees	42,525	0.27
Total	15,515,020	100.00

Community Service Fund Report

The Community Service Fund is used to account for activities that are outside the regular curricular and extracurricular programs for pupils and have the primary purpose of servicing the community. All activities are open to the public for participation. Transactions are reported in Fund 80. The district adopts a separate levy to support these activities.

The Hartland-Lakeside School District offers a variety of programs, sponsorships, and activities to the surrounding community. Our primary sponsored activities includes Teens for Empty Bowls Project, Community Art Project, Senior Programming including monthly bingo and wii bowling/sports, Women's Volleyball, Splash Pad Community Celebration, Hartland Tree Lighting, Hartland Street Dance, Spring Time Community Toddler Hike and Story Hour, outdoor Ice Rink at Nixon Park, Summer Movie Night at Nixon Park, Fishing Clinic for children at Nixon Park, student and parent workshops, and support of the Hartland Food Pantry.

During the 2019-20 school the district introduced Lakeside Academy, a brand new state of the art facility located within the north wing of Hartland South Elementary School. Lakeside Academy is a high-quality licensed early learning program for children six weeks to four years old. This early learning childcare center opened in August 2019 and operates year round.

Other childcare provided by Lakeside Academy includes 4K Wrap at Hartland North Elementary School and 4K – 5th Before and After School care. The Before and After School care for grades 4K – 2nd is located at Hartland North and grades 3rd – 5th is located Hartland South.

The Lakeside Academy helps build relationships with families in the community and help strengthen future enrollment for the district. It also provides a convenient childcare option for staff. The district has many teachers that have young children, and they are in need of childcare. This provides them a safe environment and close proximity to their child, which will ultimately help the district to retain and attract teachers and other employees.

The 2021-22 Fund 80 budget reflects total revenue of \$1,257,775 of which, \$275,000 is supported by the tax levy for community programs, and \$982,775 is supported by fees collected by the Lakeside Academy. The total expenditure budget is \$1,295,670. The expenditure budget is \$37,895 greater than revenue, for State Covid Funding received from the Department of Children and Families in June of 2021, carried over to the 2021-22 fiscal year.

The current fund balance including the \$37,895 is \$283,236. A portion of this fund balance may be used to decrease this levy when the final tax levy is certified.

Hartland-Lakeside School District

BUDGET ADOPTION 2021-22

GENERAL FUND (FUND 10)	Audited 2019-20	Audited 2020-21	Budget 2021-22
Beginning Fund Balance (Account 930 000)	3,361,329.97	3,601,547.63	3,877,028.76
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	536,588.51	536,588.51	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	3,064,959.12	3,340,440.25	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	3,601,547.63	3,877,028.76	3,877,028.76
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	7,182,895.00	7,388,249.00	7,796,796.00
240 Payments for Services	2,398.00	0.00	0.00
260 Non-Capital Sales	33,883.70	78,054.15	25,000.00
270 School Activity Income	14,885.00	3,750.00	10,000.00
280 Interest on Investments	28,426.84	1,951.32	1,500.00
290 Other Revenue, Local Sources	282,261.53	307,247.53	188,130.00
Subtotal Local Sources	7,544,750.07	7,779,252.00	8,021,426.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	921,715.00	895,803.00	943,326.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	921,715.00	895,803.00	943,326.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	1,545.00	0.00	1,302.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	1,545.00	0.00	1,302.00
State Sources			
610 State Aid -- Categorical	80,029.40	72,113.00	72,104.00
620 State Aid -- General	4,722,979.00	4,782,606.00	4,133,549.00
630 DPI Special Project Grants	12,353.25	11,379.25	0.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00
690 Other Revenue	995,903.04	990,165.56	976,555.00
Subtotal State Sources	5,811,264.69	5,856,263.81	5,182,208.00

GENERAL FUND (FUND 10) CONTINUED	Audited 2019-20	Audited 2020-21	Budget 2021-22
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	67,234.40	40,863.24	267,514.00
750 IASA Grants	42,943.90	45,998.95	45,203.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	49,131.22	53,695.40	53,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	159,309.52	140,557.59	365,717.00
<i>Other Financing Sources</i>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
<i>Other Revenues</i>			
960 Adjustments	0.00	1,779.73	0.00
970 Refund of Disbursement	74,763.69	31,110.11	30,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	9,982.63	3,481.85	3,400.00
Subtotal Other Revenues	84,746.32	36,371.69	33,400.00
TOTAL REVENUES & OTHER FINANCING SOURCES	14,523,330.60	14,708,248.09	14,547,379.00
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	4,945,367.70	5,020,270.56	5,442,968.00
120 000 Regular Curriculum	610,208.78	647,459.64	706,425.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	112,678.97	133,559.67	140,625.00
160 000 Co-Curricular Activities	65,366.48	45,415.21	64,190.00
170 000 Other Special Needs	16,174.86	240.00	16,600.00
Subtotal Instruction	5,749,796.79	5,846,945.08	6,370,808.00
<i>Support Sources</i>			
210 000 Pupil Services	280,135.56	402,846.96	245,661.00
220 000 Instructional Staff Services	749,923.57	450,216.44	592,163.00
230 000 General Administration	454,851.11	335,879.95	357,998.00
240 000 School Building Administration	710,514.55	772,491.77	816,305.00
250 000 Business Administration	2,010,113.15	2,183,801.34	2,085,933.00
260 000 Central Services	67,865.95	105,663.32	165,450.00
270 000 Insurance & Judgments	112,421.86	150,823.12	144,000.00
280 000 Debt Services	55,739.87	48,698.80	47,700.00
290 000 Other Support Services	490,690.72	690,036.37	664,159.00
Subtotal Support Sources	4,932,256.34	5,140,458.07	5,119,369.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	2,061,559.55	1,750,295.44	1,539,432.00
430 000 Instructional Service Payments	1,539,500.26	1,684,347.20	1,507,770.00
490 000 Other Non-Program Transactions	0.00	10,721.17	10,000.00
Subtotal Non-Program Transactions	3,601,059.81	3,445,363.81	3,057,202.00
TOTAL EXPENDITURES & OTHER FINANCING USES	14,283,112.94	14,432,766.96	14,547,379.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2019-20	Audited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	38,696.71	52,856.69	85,877.51
900 000 Ending Fund Balance	52,856.69	85,877.51	85,877.51
REVENUES & OTHER FINANCING SOURCES	69,860.73	54,025.64	0.00
100 000 Instruction	8,812.05	13,428.66	0.00
200 000 Support Services	46,888.70	7,511.66	0.00
400 000 Non-Program Transactions	0.00	64.50	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	55,700.75	21,004.82	0.00
SPECIAL EDUCATION FUND (FUND 27)	Audited 2019-20	Audited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	1,727,227.26	1,550,295.44	1,539,432.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	14,959.39	15,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	16,261.10	0.00	0.00
Subtotal Other School Districts within Wisconsin	16,261.10	14,959.39	15,000.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	499,447.00	576,934.00	550,275.00
620 State Aid -- General	3,801.00	21,195.00	20,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00
Subtotal State Sources	503,248.00	598,129.00	570,275.00

SPECIAL EDUCATION FUND (FUND 27) CONTINUED	Audited 2019-20	Audited 2020-21	Budget 2021-22
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	328,867.91	330,964.58	332,366.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	40,291.53	65,660.07	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	369,159.44	396,624.65	382,366.00
<i>Other Financing Sources</i>	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
<i>Other Revenues</i>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	2,615,895.80	2,560,008.48	2,507,073.00
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	1,706,752.27	1,822,367.31	1,848,906.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,706,752.27	1,822,367.31	1,848,906.00
<i>Support Sources</i>			
210 000 Pupil Services	342,967.35	329,014.90	367,213.00
220 000 Instructional Staff Services	124,114.18	71,530.93	70,329.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	68,765.03	36,463.27	38,425.00
260 000 Central Services	0.00	600.00	600.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	3,375.00	0.00	4,600.00
Subtotal Support Sources	539,221.56	437,609.10	481,167.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	369,921.97	278,663.40	177,000.00
490 000 Other Non-Program Transactions	0.00	21,368.67	0.00
Subtotal Non-Program Transactions	369,921.97	300,032.07	177,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,615,895.80	2,560,008.48	2,507,073.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2019-20	Audited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	8,267.71	0.00	0.00
900 000 ENDING FUND BALANCES	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	763,582.29	0.00	0.00
281 000 Long-Term Capital Debt	771,850.00	0.00	0.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	771,850.00	0.00	0.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2019-20	Audited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	151,005.25	151,142.42	351,253.76
900 000 Ending Fund Balance	151,142.42	351,253.76	351,253.76
TOTAL REVENUES & OTHER FINANCING SOURCES	137.17	200,111.34	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2019-20	Audited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	72,142.98	30,090.43	15,625.77
900 000 ENDING FUND BALANCE	30,090.43	15,625.77	15,625.77
TOTAL REVENUES & OTHER FINANCING SOURCES	269,105.27	332,971.01	357,500.00
200 000 Support Services	311,157.82	347,435.67	357,500.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	311,157.82	347,435.67	357,500.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2019-20	Audited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	77,419.49	98,814.19	283,235.69
900 000 ENDING FUND BALANCE	98,814.19	283,235.69	245,340.69
TOTAL REVENUES & OTHER FINANCING SOURCES	630,836.85	963,077.24	1,257,775.00
200 000 Support Services	196,409.05	148,951.66	170,710.00
300 000 Community Services	413,033.10	629,704.08	1,124,960.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	609,442.15	778,655.74	1,295,670.00

2021-22 Tax Levy Estimate and Prior Year History

Tax Summary	2017-18	2018-19	2019-20	2020-21	Preliminary 2021-22
Fund 10 (General)	8,282,835.00	7,619,117.00	7,182,895.00	7,388,249.00	7,796,796.00
Fund 38/39 (Debt)	1,095,350.00	1,084,150.00	429,250.00	0.00	0.00
Fund 80 (Community)	300,000.00	300,000.00	350,000.00	350,000.00	275,000.00
Total Tax Levy	9,678,185.00	9,003,267.00	7,962,145.00	7,738,249.00	8,071,796.00
% Increase/(Decrease)	-9.29%	-6.97%	-11.56%	-2.81%	4.31%
Equalized Valuation	1,570,731,708.00	1,617,483,047.00	1,702,543,517.00	1,788,048,431.00	1,887,816,336.00
% Increase/(Decrease)	3.48%	2.98%	5.26%	5.02%	5.58%
Tax rate/\$1000	6.16	5.57	4.68	4.33	4.28
Percent Change In Rate	-12.34%	-9.66%	-15.98%	-7.46%	-1.20%
Tax On \$300K Home	1,848.47	1,669.87	1,402.99	1,298.33	1,282.72
Tax Increase/(Decrease)	-260.18	-178.61	-266.88	-104.66	-15.61