

TABLE OF CONTENTS

SECTION 1: INTRODUCTION	Page
Table of Contents	i
SECTION 2: 2019-20 BUDGET	
FUND 10 GENERAL FUND	
General Fund Revenue Summary	10-5
General Fund Expenditure Summary.....	10-9
GENERAL FUND EXPENDITURE DETAIL	
Elementary PK-5	
Elementary PK-5 Narrative.....	10-17
Elementary PK-5 Expenditure Summary.....	10-21
Prairie Ridge Early Learning	10-23
EC4T Community Sites	10-25
K-5 Undifferentiated.....	10-26
K-5 Art.....	10-27
K-5 English/Language Arts	10-28
K-5 Music	10-29
K-5 Physical Education.....	10-30
K-5 Odyssey of the Mind	10-31
K-5 Guidance	10-32
K-5 Other Pupil Services	10-33
K-5 Staff Development	10-34
K-5 Curriculum Development	10-35
K-5 Library/Audiovisual.....	10-36
K-5 School Administration.....	10-37
K-5 Equipment Repair	10-38
K-5 Field Trips.....	10-39
K-5 Technology	10-40
General Fund Middle Schools 6-8	
Middle School 6-8 Narrative	10-43
6-8 Middle School Expenditure Summary	10-49
6-8 Undifferentiated.....	10-51
6-8 Art.....	10-52
6-8 Reading.....	10-53
6-8 English Language	10-54
6-8 World Language	10-55
6-8 Math.....	10-56
6-8 Music	10-57
6-8 Science.....	10-58
6-8 Social Studies	10-59
6-8 Business Education.....	10-60
6-8 Family and Consumer Education	10-61
6-8 Technology Education.....	10-62

6-8 Health/Physical Education.....	10-63
6-8 Extra Curricular	10-64
6-8 At Risk	10-65
6-8 Guidance.....	10-66
6-8 Other Pupil Services	10-67
6-8 Library/Audiovisual.....	10-68
6-8 Other Instructional Services	10-69
6-8 School Administration.....	10-70
6-8 Equipment Repair	10-71
6-8 Field Trips.....	10-72
6-8 Technology	10-73

General Fund High School 9-12

High School 9-12 Narrative	10-77
9-12 High School Expenditure Summary	10-83
9-12 Early College Credit & Start College Now	10-85
9-12 State Competition	10-86
9-12 At Risk.....	10-87
9-12 Undifferentiated	10-88
9-12 Art.....	10-90
9-12 Reading.....	10-91
9-12 English Language	10-92
9-12 World Language	10-93
9-12 Math.....	10-94
9-12 Music	10-95
9-12 Science.....	10-96
9-12 Social Studies	10-97
9-12 Agriculture.....	10-98
9-12 Business Education.....	10-99
9-12 Marketing Education	10-100
9-12 Family & Consumer Education	10-101
9-12 Technology Education.....	10-102
9-12 Health/Physical Education.....	10-103
9-12 Extra Curricular	10-104
9-12 Guidance.....	10-106
9-12 Other Pupil Services	10-107
9-12 Library/Audiovisual.....	10-108
9-12 School Administration.....	10-109
9-12 Equipment Repair	10-110
9-12 Field Trips.....	10-111
9-12 Technology	10-112

General Fund Other District Wide Programs

Other District Wide Programs Narrative	10-115
Other District Wide Programs Expenditure Summary	10-123
Montessori Charter School	10-127
McKinley Charter School	10-129
Detention Center	10-131
Jail.....	10-132

Learning Environments & Partnerships (LEAP)	10-133
Eau Claire Virtual Program	10-134
Off Campus Alternative School.....	10-135
Eau Claire Virtual School	10-136
Crossing Guards.....	10-137
Safety Patrol.....	10-138
Community Relations	10-139
Safety	10-140
English Learner	10-141
Summer School.....	10-142
Reading Coordination	10-143
Gifted/Talented Coordination	10-144
Homeless Program	10-145
Spanish Dual Immersion.....	10-146
Library/Media Coordination	10-147
Resource Distribution	10-148
Elementary Program Coordination	10-149
University Credit Program.....	10-150
Open Enrollment.....	10-151
PK-5 School Improvement Plan (719).....	10-152
6-12 School Improvement Plan (720).....	10-153
Academic Services.....	10-154
Student Services.....	10-156
Executive Director Teaching and Learning	10-157
Superintendent	10-158
Executive Director of Administration.....	10-159
Board of Education	10-160
Telecommunications/Technology.....	10-161
Assessment.....	10-163
Communication.....	10-164
Employee Wellness.....	10-165
Personnel Services	10-166
Other Post-Employment Benefits	10-167
Business Services.....	10-168
Insurance and Judgments	10-169
Pupil Transportation.....	10-170
Debt Service.....	10-171
Refund of Prior Year Taxes	10-172
Resale Expense	10-173
Operating Transfers	10-174
Building and Grounds	10-175
Fund 60 Payroll Clearing	10-177
Other Compensation	10-178
District Wide	10-179

General Fund Federal Programs

Federal Programs Narrative	10-183
Federal Program Expenditure Summary.....	10-187
Title I Basic Grant (901).....	10-189

Title ID Delinquent Grant (902)	10-191
Title IIA Training Grant (903).....	10-192
Title IIIA English Acquisition Grant (904)	10-193
Title I Focus Grant Lakeshore (905).....	10-194
Title IV (906)	10-195
Drug Free Communities (909).....	10-196
AGR (915)	10-197
Homeless Grant (916)	10-198
Carl Perkins Grant (917).....	10-199
Career and Technical Incentive (918).....	10-200
My Learning Plan/Teachscape (922).....	10-201
WI Fast Forward Grant (923)	10-202
Trauma Sensitive Grant (937).....	10-203
CESA Youth Apprenticeship Grant (940)	10-204
21 Century Grant (941).....	10-205
Safety Grant (949).....	10-206
Academic Parent Teacher Team Grant (964)	10-207

FUND 21 – SPECIAL REVENUE TRUST FUND

Special Revenue Trust Fund Summary.....	21-5
Special Revenue Trust Fund Expenditure Summary	21-9

FUND 27 – SPECIAL EDUCATION FUND

Special Education Fund Revenue Summary.....	27-5
Special Education Fund Expenditure Summary	27-9

SPECIAL EDUCATION FUND EXPENDITURE DETAIL

Special Education Federal Programs Narrative	27-13
Federal Program Expenditure Summary.....	27-15
IDEA Flow Through Grant (930)	27-17
IDEA Preschool Entitlement Grant (931).....	27-19
Universal Design for Learning Grant (935).....	27-20
Transition Improvement Grant (970).....	27-21

FUND 29 – OTHER SPECIAL PROJECT FUNDS

Other Special Project Funds Revenue Summary	29-5
Other Special Project Funds Expenditure Summary	29-9

OTHER SPECIAL PROJECT FUNDS EXPENDITURE DETAIL

Other Special Projects Fund Narrative	29-13
Title VI Indian Education (920).....	29-15
Head Start PA 20 (928).....	29-16
Head Start PA 22 (929).....	29-17

FUND 30 – DEBT SERVICE FUND

Debt Service Fund Narrative	30-3
Debt Service Fund Revenue Summary	30-7
Debt Service Fund Expenditure Summary	30-11

FUND 49 – CAPITAL PROJECTS FUNDS

Capital Projects Fund Revenue Summary 49-5
Capital Projects Fund Expenditure Summary..... 49-9

FUND 50 – FOOD SERVICE FUND

Food Service Fund Narrative 50-3
Food Service Fund Revenue Summary..... 50-7
Food Service Fund Expenditure Summary 50-11
Fresh Fruit/Veg Grant Longfellow 50-15
Summer Food Service Program 50-16
Fresh Fruit/Veg Grant Prairie 50-17

FUND 72 – PRIVATE PURPOSE TRUST FUND

Private Purpose Trust Fund Revenue Summary 72-5
Private Purpose Trust Fund Expenditure Summary..... 72-9

FUND 73 – EMPLOYEE BENEFIT TRUST FUND

Employee Benefit Trust Fund Narrative..... 73-3
Employee Benefit Trust Fund Revenue Summary 73-7
Employee Benefit Trust Fund Expenditure Summary..... 73-11

FUND 80 – COMMUNITY SERVICE FUND

Community Service Fund Revenue Summary..... 80-5
Community Service Fund Expenditure Summary 80-9

OTHER COMMUNITY SERVICE FUND EXPENDITURE DETAIL

Community Services Fund Narrative..... 80-13
School Resource Officer (SRO)..... 80-15
Community Athletic Rec Program..... 80-16
Special Olympics 80-17
Other Post Employment Benefits (80)..... 80-18
Facility Use 80-19
District Wide..... 80-20

APPENDIX A – STATISTICAL INFORMATION

Table A – Tax Levy Calculation..... A-1
Table B – Tax Levy Comparison..... A-2
Table C – Equalized Property Tax Rate History A-3
Table D – Equalized Property Value History A-4
Table E – Property Tax History A-5
Table F – History of Equalized Aid as A Percent of Shared Costs A-6
Table G – Debt Retirement Schedule - March 15 through March 14..... A-7
Table H – Debt Retirement Schedule - July 1 through June 30..... A-8
Table I – Revenue Limit History A-9
Table J – Revenue Limit Membership History..... A-10
Table K – State Aid Membership History A-11

FINANCIAL STATEMENTS AS OF 6/30/2017..... A-12