

EAU CLAIRE AREA SCHOOL DISTRICT

2018-19 ADOPTED BUDGET

EXECUTIVE SUMMARY

OCTOBER 29, 2018

EAU CLAIRE AREA SCHOOL DISTRICT
BOARD OF EDUCATION
2018-19

Joe Luginbill, President 2235 Ninth Street Eau Claire, WI 54703 jluginbill@ecasd.us	Term Expires April - 2021
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Aaron Harder, Vice President 1412 Rust Street Eau Claire, WI 54701 aharder@ecasd.us	Term Expires April - 2019
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Chris Hambuch-Boyle, Clerk 1822 Crestview Drive Eau Claire, WI 54703 chambuchboyle@ecasd.us	Term Expires April - 2019
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Lori Bica, Treasurer 1105 Main Street, Apt. 1 Eau Claire, WI 54701 lbica@ecasd.us	Term Expires April - 2020
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Charles Vue 116 Grey Friar Eau Claire, WI 54701 cvue@ecasd.us	Term Expires April - 2020
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Eric Torres 1716 State Street Eau Claire, WI 54701 etorres@ecasd.us	Term Expires April - 2019
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Laurie Klinkhammer 1404 Dogwood Drive Eau Claire, WI 54701 lklinkhammer@ecasd.us	Term Expires April - 2021
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MISSION STATEMENT

The mission of the Eau Claire Area School District is to inspire and prepare our students to live creative, fulfilling, and responsible lives.

VISION STATEMENT

The vision of the Eau Claire Area School District is we challenge minds, build relationships, and nurture individual growth to prepare all students for post-secondary success.

SCHOOL BOARD GOALS

The Board and ECASD Staff will educate the whole child using multiple measures to assess academic achievement and social/emotional growth that are characteristic of successful adults.

The Board and ECASD Staff will create a collaborative, intentional, and engaging climate and culture using research-based practices to promote student learning.

The Board and ECASD Staff will work to strengthen connections with the community to support students.

EAU CLAIRE COMMUNITY CORE VALUES

Honesty	To consistently seek and speak the truth
Respect	To value self, others, property, and diversity
Responsibility	To be accountable for your actions towards yourself, others, and community
Compassion	To show care and kindness towards others
Courage	To face difficult situations with confidence and determination
Justice	To consider the perspectives of others and to demonstrate the courage to be consistently fair

EAU CLAIRE STRATEGIC PLAN PRIORITIES

Academic Achievement

1. Articulate and align a culturally relevant, rigorous and engaging curriculum and assessment system PreK-12.
2. Implement a clearly defined system for goal setting and shared accountability for student achievement and for the development of the whole child.
3. Prepare every student to be college or career ready - able to think critically, solve problems, communicate effectively, and work collaboratively with others.

Student Social and Emotional Growth

1. Maintain safe and supportive learning environments.
2. Develop District guidelines and expectations for students to take responsibility for their own learning and behavior.
3. Provide experiences and instruction that address the needs and the growth of the whole child. A whole child is defined as:
 - Healthy: Each student enters school healthy and learns about and practices a healthy lifestyle.
 - Safe: Each student learns in an environment that is physically safe for students and adults.
 - Engaged: Each student is actively engaged in learning and is connected to the school and broader community.
 - Supported: Each student has access to personalized learning and is supported by qualified, caring adults.
 - Challenged: Each student is challenged academically and prepared for success in college or further study and for employment and participation in a global environment

Collaborative Cultures

1. Clearly define roles, responsibilities, reporting relationships, decision-making processes and resource allocations.
2. Support Professional Learning Communities (PLC) structures and professional learning.
3. Promote and support strong staff and student relationships

High Quality Staff

1. Create a District-wide professional development strategy that acknowledges and supports staff collaboration and leadership.
2. Implement a collaborative system for educator effectiveness that incorporates professional dialogue focused on student learning.
3. Focus professional development on the long-term implementation of a few, high quality strategic initiatives.

Partnerships with Families and Community

1. Develop a District-wide communication plan that assures all communications are streamlined, timely and transparent.
2. Collaborate with parent and community partners on District and school level goals and priorities.
3. Identify and implement innovative partnerships focused on assuring post-secondary success of ECASD graduates.

SCHOOL DISTRICT SUPERINTENDENT

DR. MARY ANN HARDEBECK

EAU CLAIRE AREA SCHOOL DISTRICT
2019-18
EXECUTIVE SUMMARY

PREPARING ALL CHILDREN FOR POST-SECONDARY SUCCESS

Preparing all children for post-secondary success truly means all children. The Eau Claire Area School District (ECASD) seeks to work in partnership with its students, families, and with the community to prepare students to become successful adults. To meet this vision and mission, students need support, access, and feedback to engage fully in a challenging, viable and guaranteed curriculum at all grade levels.

ECASD seeks to educate the whole child. Using an approach described by the Association for Supervision and Curriculum Development, District staff work with families to promote the health and safety of each student. ECASD promotes a learning environment in which each student is actively engaged in learning and is connected to the school and broader community. There are opportunities for each student to have access to personalized learning and to be supported by qualified, caring adults. The aim is to ensure that each student is challenged academically and prepared for success in college or further study and for employment and participation in a global environment.

Therefore, the District has identified social and emotional learning (SEL) as a key element of its educational program. SEL includes an awareness of self, an awareness of multiple perspectives, the acquisition of learning traits and self-discipline as well as an understanding of personal, social, and community dynamics. An individual's ability to understand and operate in the adult world may be limited without the ability to recognize one's personal strengths as well as challenges. At each grade level, students participate in activities and programs, such as PBIS that are designed to support their ongoing personal development.

ECASD strives to provide students with a guaranteed and viable curriculum that builds on individual aptitudes, interests, and career aspirations. Elective and core courses offer students an opportunity to meet rigorous learning standards while at the same time tapping into their individual interests and unique abilities. We believe that all students can learn and demonstrate high standards of performance. ECASD also recognizes that some students face challenges, such as poverty or other adverse childhood experiences that might impede academic success. To assist students in fulfilling their potential, ECASD is committed to providing intentional research-based instructional and assessment strategies to foster the learning of all students through multi-level systems of support.

As students advance to graduation, ECASD uses multiple measures of assessment to provide students and families with information about how students are performing individually at various grade levels toward national, state, and local standards. For example, a student's ability to read by the end of fourth grade or to perform at grade level in mathematics at eighth grade are long recognized indicators of whether or not a student is on track to graduate from high school. ACT testing is another indicator, and only one assessment, used to gauge a high school student's probable success in a post-secondary environment. Attendance, grade point average, participation in co-curricular activities,

ACT, Advanced Placement, Youth Options, and Transcribed Credit data are but a few data points that can be used as predictors of readiness to enter four-year colleges, two-year colleges, the military, and the work force.

Preparing ECASD's children for their future is one of the most critical investments the community can make. The budget proposed in this document represents ECASD's dedication and commitment to prepare all students for post-secondary success. This document is a statement of the school district's priorities and the resources that are committed toward the School Board's stated goals. The budget was developed to strengthen the capacity of staff to inspire and foster the learning of our students.

How the mission will be accomplished:

- Decisions are focused on student academic growth and impact on student achievement.
- Support is provided to students to advance their social and emotional development.
- Data is used to inform decision making.
- Access and opportunity to a viable, challenging curriculum is guaranteed for all students.
- Instruction is relevant, rigorous, and engaging.
- Safe, orderly, and welcoming environments are in place for students and staff.
- Resources are managed in a fiscally responsible way and aligned to student needs and to ECASD's Strategic Plan.
- Effective management practices are utilized to coordinate the efforts of all staff.
- Work is focused toward more uniformity and equity among employee groups to recruit and retain highly qualified employees.

Post-secondary Success means:

- Graduates will be academically prepared and have the knowledge and skills necessary for post-secondary education/training/workforce without the need for remedial courses.
- Graduates will be prepared to be productive members in their communities and the world.
- Graduates will be socially and emotionally prepared to begin college or the world of work.
- Graduates will be knowledgeable of the characteristics of successful adults.

Preparing all children for post-secondary success means:

- All students achieve at high standards.
- Achievement gaps are eliminated.
- Socio-economic, racial, or gender factors are not predictors of student performance.
- Students graduate from high school ready to pursue college or a career.

Key Strategies are:

- School Improvement Plans developed by school staff to promote student growth and continuous improvement
- Research based practices: Guaranteed and viable curriculum, challenging goals and effective feedback, parent and community involvement, safe and orderly environment, collegiality and professionalism
- Collaboration: Purposeful professional learning communities, Principal Balanced Leadership, Community Partnerships, Outreach to Families
- Multi-level system of support for academics and behavior (RtI)
- Multiple measures to assess student learning and development
- Continuous learning by all in the organization
- Recruitment, development, and retention of highly qualified staff
- Technology processes to support instruction, learning and operations
- Funding aligned to student learning targets and the District's Work Plan

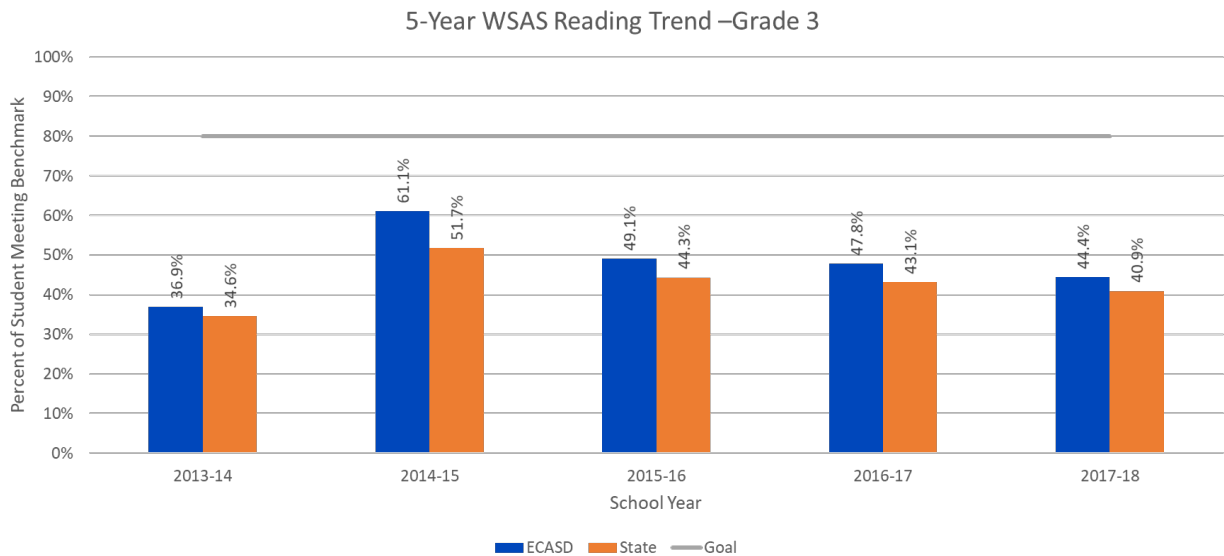
Guiding Principles for decision making about the budget include:

- Decisions about the budget that are grounded in the District's goals to promote equity for all students and schools within the priorities of the Strategic Plan:
 - How does it impact student achievement?
 - How does it impact equity and universal curriculum?
 - How does it impact organizational efficiency?
 - How does it impact fiscal responsibility?

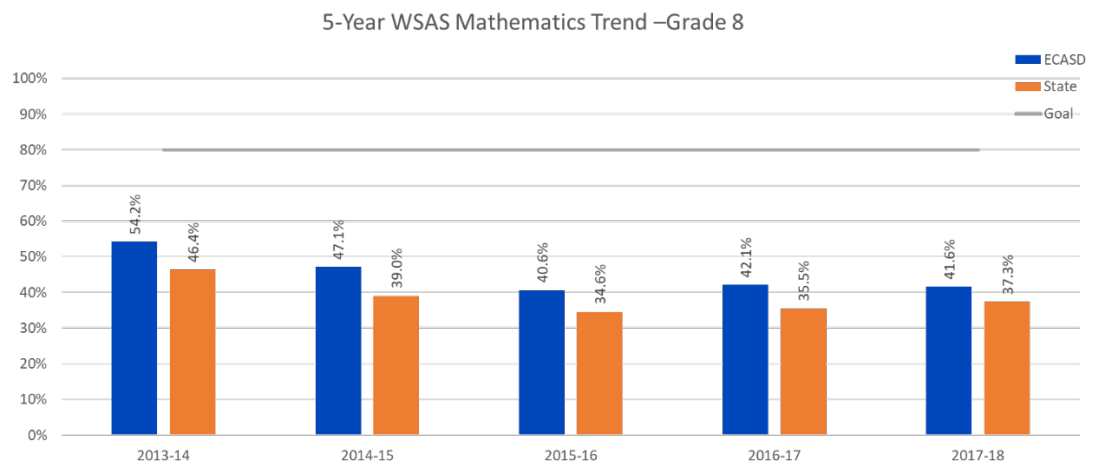
Facility needs are addressed specifically through the Five-Year Capital Plan and through the Referendum projects.

Goal 1: Educate the Whole Child

- By 2020, 80% of students in all groups participating in the Wisconsin Student Assessment System will score at the proficient or advanced level in reading and mathematics.

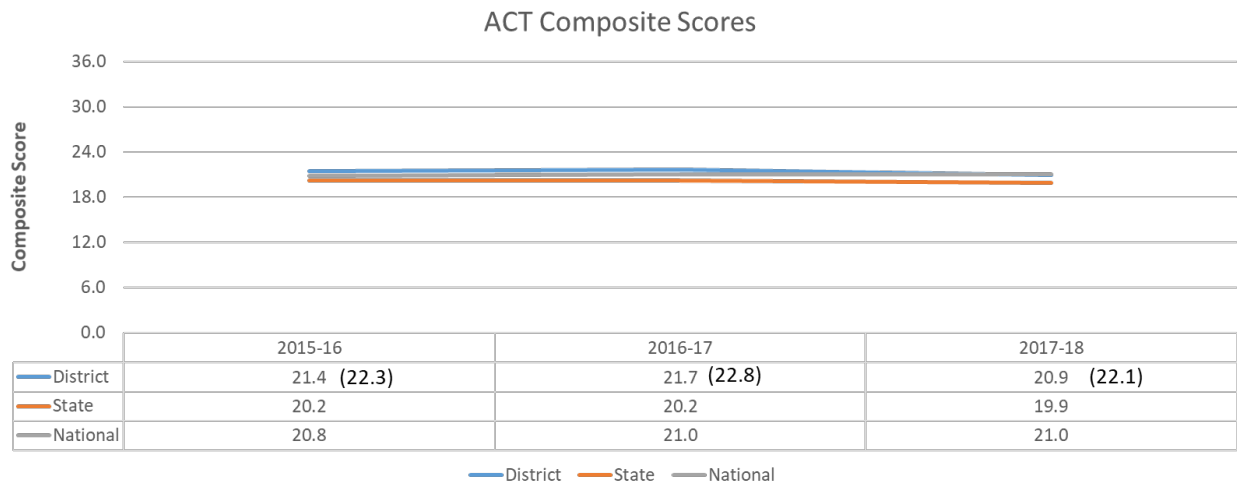


Data Source: WiseDash Secure. (2013-14 includes WKCE and WAA-SwD, 2014-15 includes Badger and DLM, and 2015-18 includes Forward and DLM.)



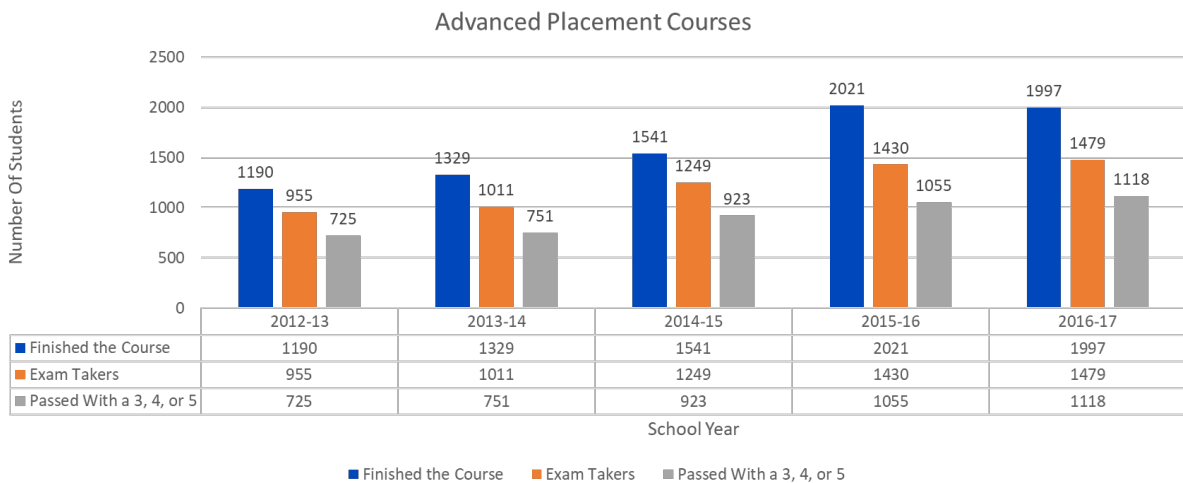
Data Source: WiseDash Secure. (2013-14 includes WKCE and WAA-SwD, 2014-15 includes Badger and DLM, and 2015-18 includes Forward and DLM.)

- Each year, ACT scores will meet or exceed state and national average scores.



Data Source: *WiseDash Secure and www.act.org. Values in parentheses are the highest ACT score for ECASD graduates.*

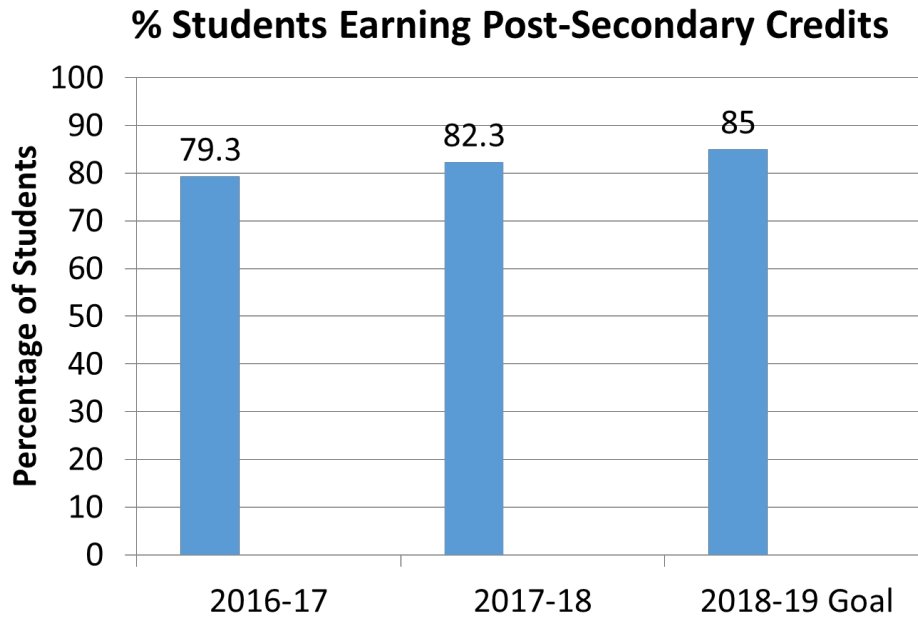
- Each year, the number of graduates who pass one or more Advanced Placement (AP) exams with a score of three or higher, and/or successfully complete a transcribed credit course will increase.



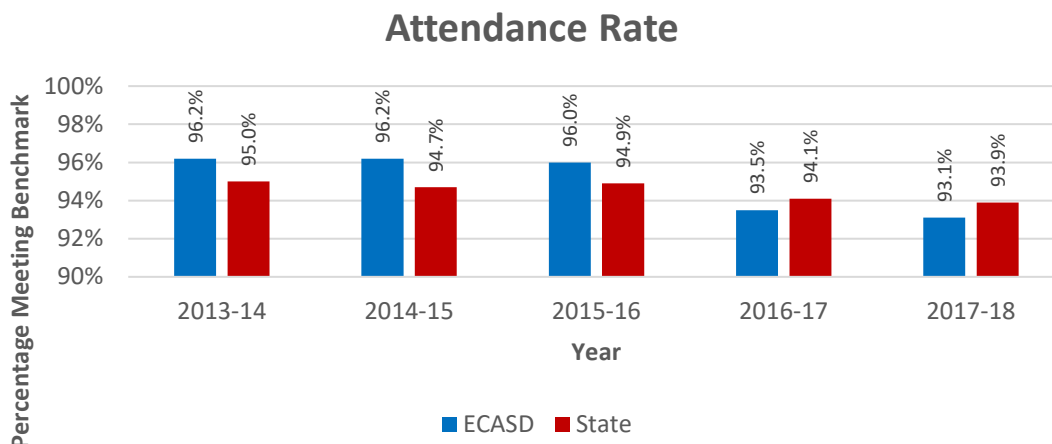
Data Source: *Skyward and CollegeBoard.*

Data Source: *WiseDash Secure and www.act.org. Data in 2014-15 reflects almost 100% ACT participation in the ECASD when students were juniors. This became a state requirement for the 2015-16 graduates.*

- Each year, the number of graduates who successfully complete dual enrollment (Youth Options, Transcribed Credit) and/or work-based learning options (Youth Apprenticeship, Skills Certificate Programs, Job Shadowing, Internships) will increase.



- Each year, the Average Daily Attendance (ADA) for individual schools and for the school district will be at least 95%.



Data Source: *WiseDash Public.*

We estimated that the value of the postsecondary credits earned by our students (AP, dual credit courses, Youth Options, etc.) is \$1.75 million for the 2017-18 school year.

Goal 2: Collaborative, Intentional, and Engaging Climate

- All employees will complete professional development in non-discriminatory practices within two years of initial employment.

This requirement is met on an annual basis.

- School Improvement Plans will align with District achievement goals and will be reviewed annually with results shared with the school community.

This happens on an annual basis.

- Educator performance indicating use of culturally relevant practices will be documented through the Danielson Model for Educator Effectiveness.

This is documented on an annual basis. Danielson Framework Indicator 2B and 3C address these practices and how they are documented. Indicator 2B relates to establishing a culture for learning, and 3C relates to engaging students in learning.

- Each year, the disproportional discipline referrals for English learners, special education students and students from each racial/ethnic category will decrease district-wide.
- All District facilities will pass compliance audits.

The District has not been cited for non-compliance and monitors compliance on a continuous basis.

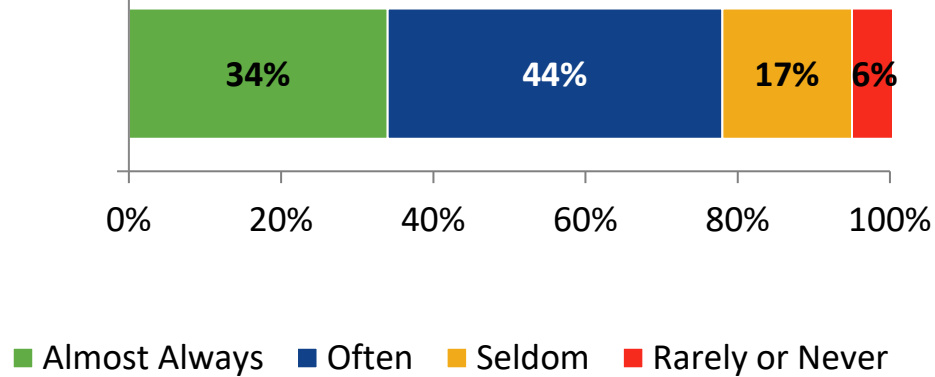
- All District facilities will address safety and facility use in the school's safety and crisis plans.

An Emergency Prevention and Response Committee has been formed to address crisis management and staff/student safety.

- By 2020, at least 80% of students will report being satisfied with the teaching, learning, and working environment as measured by the following constructs: (1) caring environment, (2) effective communication, (3) orderly environment conducive to learning, and (4) safe and healthy environment.
- To focus on the whole child, all employees will collaborate to promote the use of research based practices by: (1) implementing a guaranteed and viable curriculum with challenging goals and effective feedback, (2) assessing family and community involvement, (3) promoting safe and collaborative environments, (4) expanding collegiality and professionalism through Professional Learning Communities (PLC's), Building Improvement Committees (BIC's), Meet and Confer and Professional Development (PD).

Student Engagement

Generally, I like my school. (N=5,764)

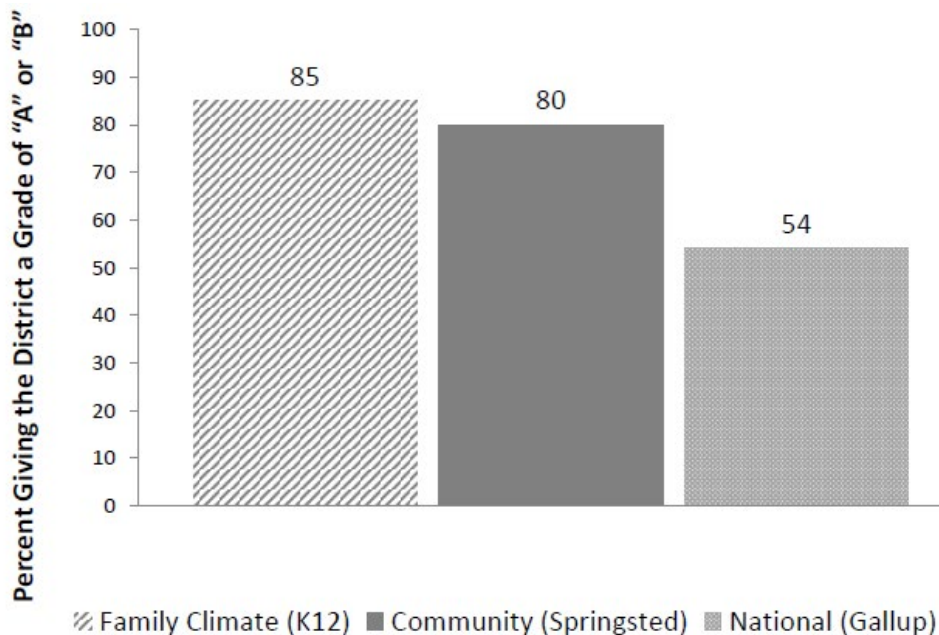


Data Source: 2018 Student Engagement Survey

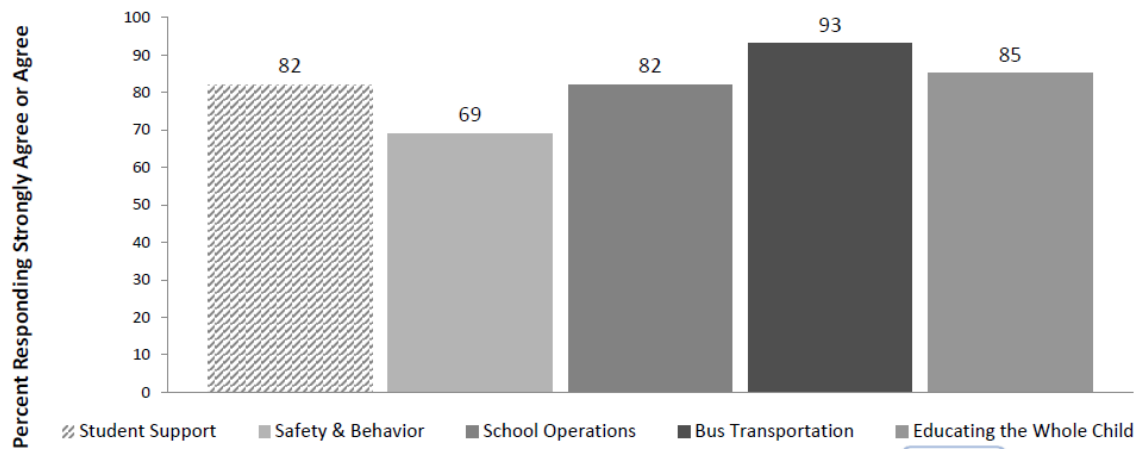
Family Engagement

- In each survey cycle, at least 80% of teachers and parents will report being engaged with the teaching, learning, and working environment as measured by the following constructs: (1) caring environment, (2) effective communication, (3) orderly environment conducive to learning, and (4) safe and healthy environment.

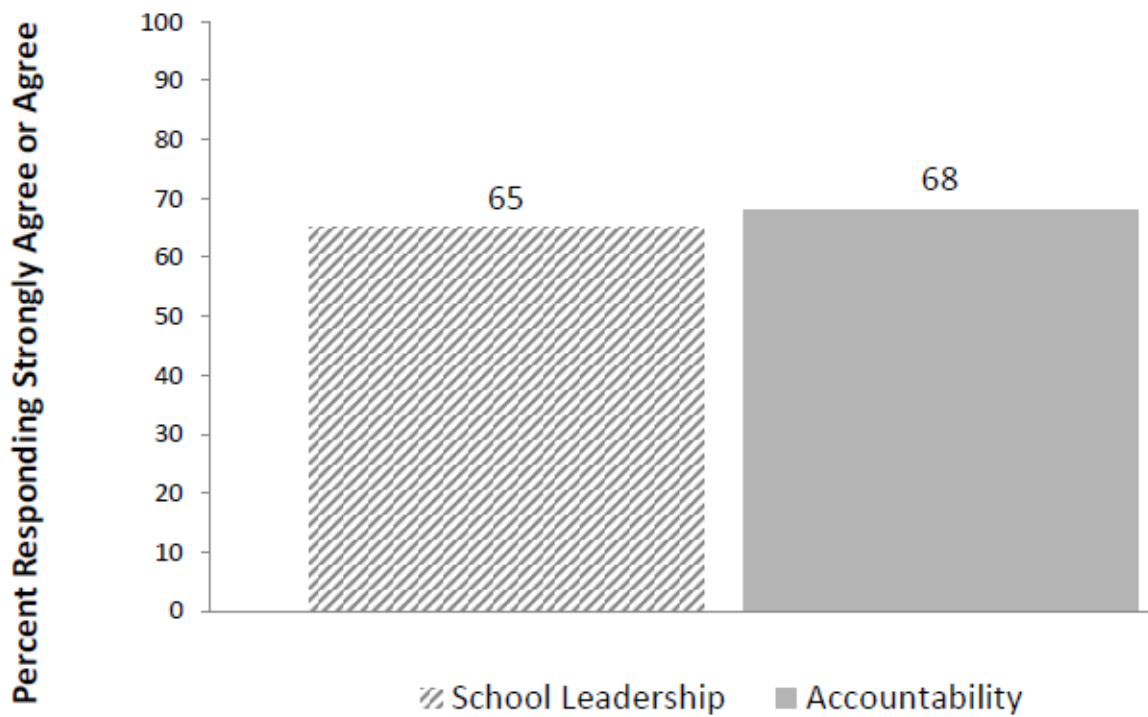
Strategic Priority Area #1: Academic Achievement



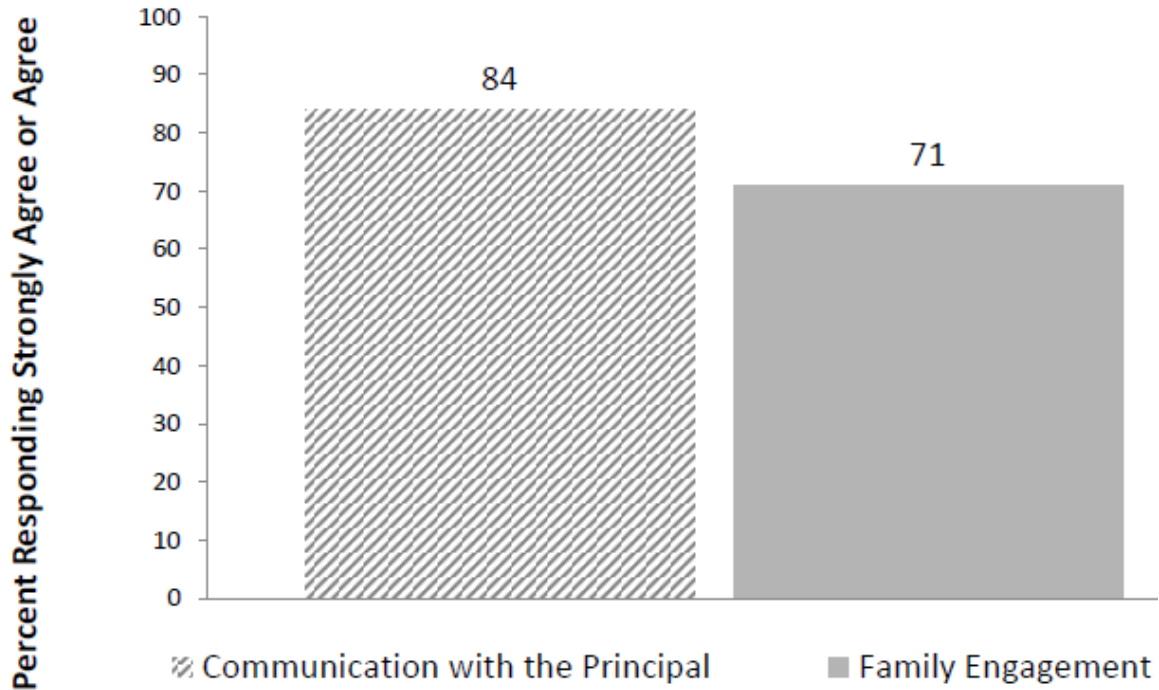
Strategic Priority Area #2: Student Social and Emotional Growth



Strategic Priority Area #4: High Quality Staff



Strategic Priority Area #5: Partnerships with Families and Communities



Data Source: 2018 Family Climate Survey

- All schools will have or maintain school-home and school-community partnerships.

Survey Participants	Total
2013-14	1,840
2014-15	2,314
2015-16	2,123
2016-17	2,028
2017-18	1,848

Data Source: 2018 Family Climate Survey

- Each year, all employees will complete and implement an individualized professional development and growth plan as indicated either through the Educator Effectiveness or the ECASD evaluation process.

This requirement is met on an annual basis.

- Each year, all first-year teachers will be provided with mentors.

This is accomplished on an annual basis. Beginning in 2017-18 a new mentorship program is in effect and changes this year – implementation of 2-year mentor program.

- Employee salary and benefit packages will be competitive in Wisconsin

This goal has been met for the 2018-19 school year;

- The roll out of the new compensation plan released in 2016-17 helped to promote the District goal of the teacher turnover rate being no more than 10% in future years.

Teacher turnover rates for the past years have been:

2011-12:	6.6%
2012-13:	6.7%
2013-14:	7.4%
2014-15:	8.8%
2015-16:	10.4%
2016-17:	7.1%
2017-18:	8.25%

- Each year, 100% of school improvement plans will be aligned with the goals and objectives in the work plan and with school needs through budget planning.

This requirement is being met on an annual basis.

- Each year, staff will employ a zero-based approach to budgeting.

The District follows this approach to budgeting.

- Each year, the District will receive an unqualified opinion from an independent outside auditor.

An annual independent audit is conducted. The District received an unqualified opinion for the 2016-17 audit, which is the most recent audit completed.

- Each year, the District will maintain a fund balance within the auditor recommended range.

The auditor recommended range is 20-33% of expenditures in the general fund. ECASD's fund balance as of 6/30/2018 is \$ 25,362,383 which is 19.5% of the Fund 10 expenditures. This goal has not been met. The adopted budget for 2018-19 projects a fund balance of \$ 22,179,563 which is 16.6% of Fund 10 expenditures.

- Each year, responses to stakeholder questions and concerns will be tracked and analyzed to ensure that the District is responsive in addressing these questions and concerns.

This is being done through the use of “Your Voice” on the District’s web page and through various stakeholder surveys.

- By 2020, technology infrastructure and equipment will meet the District’s technology plan and will be funded on a continuous refresh cycle.

Through the successful November 2016 referendum, the community committed to helping ensure the District is able to regularly invest in the core infrastructure (network) that supports the learning of our students and the operations of the District.

The District also helped form the Chippewa Valley Internetworking Consortium (CINC), a group of local city, county, and state government, educational institutions, libraries, nonprofits, and healthcare organizations. This group works cooperatively to share many of the large capital expenses related to fiber optic installation and reduce the overall cost of its maintenance. With the recent funding from the November 2016 referendum, coupled with the District’s utilization of a federal program called E-Rate, the District was able to install fiber optic cabling between all of our active sites. We anticipate a return on investment for this expenditure to be 3.6 years.

STRATEGIC PLAN LINKS

Examples of new and ongoing initiatives included in the strategic plan include:

- Goal # 1—Academic Achievement
 - School Improvement Plans
 - Testing (Aspire, ACT, Forward Exam, PSAT, DLM, ACCESS)
 - CVTC Academic Partnerships
 - The Learning Center at the Eau Claire
 - Music School
 - Alternative Education at the High Schools
 - LEAP (Innovation Zone)
 - AVID program at South Middle School
 - Literacy within Supportive Learning Environments Project
 - Culturally Relevant Practices Trainings
 - Academic Career Planning
 - Programs of Study

Common Assessments
Multi-Level Systems of Support Framework
Post-Secondary Credit Attainment (AP, TC, YO, PLTW, etc)
JASON Project

- Goal # 2—Student Social and Emotional Growth
 - Project Search
 - Life without Limits
 - School Based Mental Health Program
 - Nurses
 - Counselors
 - K-12 Insight Surveys
 - Homeless Program
 - Music
 - Behaviors of lifelong learners components in the elementary report card
 - Drama
 - Art
 - Co-Curricular Activities
 - E-DECA Categories
 - Student Engagement
 - Conscious Discipline in the Early Learning Program
 - Student Academic and Career Palling Conferences
- Goal # 3—Collaborative Cultures
 - Professional Development
 - School Improvement Plans (PLC's)
 - Staff Engagement Surveys
 - Teaching and Learning Restructure
 - Zero-based, program-driven, results-driven planning approach to budgeting
 - Unqualified opinion on the Appropriated Fund Audit
 - End-of-year positive fund balance
 - School Improvement Plans will be reviewed annually and results shared with the school community
 - Create a staffing model based on the size and demographics of the school
 - Recognize employee achievement at School Board Meetings
 - Adjust the school calendar to increase the time teachers have to collaborate and plan
 - Developed consistent procedures for Building Improvement Committees (BICs) that focus on addressing school-based, work-related issues
 - Restricted Meet and Confer to focus on district-related work issues
 - Employee recognition program through the Eau Claire Foundation
 - District-level systems Assessments
 - Developed and adopted a District Strategic Plan
 - District Communications Committee
 - All District leadership meeting involve input from participants regarding agenda topics, surveying regarding future agenda items and trainings, and exit tickets

Adopt a compensation study to address concerns about competitive wages and benefits

All staff will be on a PLC team that functions at stage 3 or higher based on “The Seven Stages of Teacher Collaboration Action Plan” rubric

- Goal # 4—High Quality Staff
 - Transition to new salary schedule
 - National Board Certification Workshops
 - PDP reviewer program
 - Mentor program
 - Professional Development
 - Educator Rising
 - Recruitment Events
 - Conduct voluntary exit surveys for employees
 - All students will be taught by highly qualified teachers/educators as decided by the Department of Public Instruction
 - Family Climate survey on quality of program
 - All staff with PDP licensure will have access to in-District PDP reviewer
 - Employee salary and benefits packages will be competitive in Wisconsin
 - District staff will be participating in the National Board Certification process
 - New educator mentor program
 - Attract and retain employees
 - Provide on-going professional development opportunities for all employees
 - My Learning Plan implementation of the Danielson Framework
 - Small number of high-quality staff initiative (Literacy within Supportive Learning Environments, Mentor Program, Academic & Career planning)
- Goal # 5—Partnerships with Families and Community
 - Summer School
 - School Resource Officers
 - Partnership Coordinators
 - Building Use
 - The Learning Center at the Chippewa Valley Boys & Girls Club
 - Create and implement District Communication Plan
 - Create District Branding Manual
 - Develop and maintain partnerships in the following areas: Curriculum, financial, service, advisory, parent/family
 - All schools will have or maintain at least one formal school-home partnership initiative and one formal school-community partnership targeted to the specific needs of the school
 - The LEAP Committee/Innovation Zones access community partnerships to support their goals
 - Increase the number of post-secondary institution partnerships

BUDGET PREPARATION, ACCOUNTABILITY, AND CONTROL

Basis of Presentation – Fund Accounting

The budget document follows a fund accounting format. The funds of the District are organized to follow fund accounting established through the Department of Public Instruction's Wisconsin Uniform Financial Accounting Requirements (WUFAR). The funds are required to meet financial reporting requirements pursuant to Section 115.28(13) of the Wisconsin Statutes.

A fund is an independent accounting entity consisting of a self-balancing set of asset, liability, and equity accounts. Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with laws, regulations, restrictions, or limitations.

The District has four types of funds:

- Governmental Funds
- Propriety Funds
- Fiduciary Funds
- Agency Funds

This budget document reports the following major and minor governmental funds:

General Fund (Fund 10): This is the District's primary operating fund. It accounts for all financial activity that is not required to be accounted for in another fund.

Special Revenue Trust Fund (Fund 21): This fund is used to account for donated monies that can be used for District operations which are derived from gifts and donations from private parties.

Special Education Fund (Fund 27): This fund accounts for activities associated with providing educational programs for students with disabilities. Sources include financial aid received from the state and federal government and payments from other school districts. Excess expenditures of the fund are financed with a transfer from the General Fund.

Other Special Funds (Fund 29): This fund is used to report special revenue preK-12 instructional programs not required to be discretely reported in the above identified funds. The Title 6 Indian Education and the federally funded Head Start Program are recorded here.

Debt Service Fund (Fund 30): This fund accounts for payments made for principal and interest on long-term general obligation debt.

Capital Projects Fund (Fund 49): This fund accounts for the proceeds of bond issues spent as they are spent on capital projects.

Community Service Fund (Fund 80): This fund is used to account for programs serving the community that are not classified as instructional or support service programs for elementary and secondary education.

There are two Fiduciary Funds contained in this budget. **Fund 72, the Private Purpose Trust Fund** is used to account for scholarships for students. Funds for these scholarships come from donations. **Fund 73, the Employee Benefit Trust Fund**, is used to account for the District's post-employment obligations to retirees.

Also reported is **Fund 50, the Food Service Fund**, which is considered a proprietary fund since it operates on a profit and loss basis with no local property tax support.

The **Fund 60, the Agency Fund** accounts for school club activities and is not reported in the budget document.

Public School Contributions to Private Schools

Included in the 2018-19 budget is \$ 1,569,044 for expenses related to the students who live in our district that attend private schools. These costs are estimated below:

- | | |
|--------------------------------|------------|
| • Vouchers | \$ 866,991 |
| • Transportation | \$ 492,854 |
| • Early Learning Program | \$ 89,710 |
| • Title I Allocation | \$ 96,335 |
| • Idea Flow Through Allocation | \$ 23,154 |

The District levies the dollar amount of vouchers to have a net effect of \$ 702,053 to the District Budget. These expenses are included each year and will fluctuate based upon the number of students attending private schools.

Basis of Budgeting and Accounting

The District operates on modified accrual basis of accounting in accordance with generally accepted accounting principles (GAAP). Under the modified accrual basis, revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash transaction takes place.

The District considers all revenues reported in the governmental funds to be available if the revenues are collected within sixty days after the end of the fiscal year. Revenue from property taxes is recognized in the fiscal year for which the tax was levied, and revenue from grants, entitlements, and donations is recognized in the fiscal year in which all eligibility requirements have been satisfied.

Budget Philosophy and Process

Budgeting in the Eau Claire School Area School District is an on-going process. It involves staff throughout the District. The District uses a zero-based, budget approach based on three-year average of expenditures in each account. Each year, budget managers are required to submit detailed budget requests based on the resources required

to operate their part of the program. These requests are reviewed in the context of available resources.

The budget document is a summary of over 6,000 individual revenue and expenditure accounts. Additional budget detail for each of these accounts is maintained in electronic file storage available to all district staff.

A review of the Budget's Table of Contents shows that the document is organized by Fund. Each fund shows both revenue and expenditure data. At a minimum, a revenue and expenditure summary are provided for each fund. Additional expenditure detail for programs is provided for the major funds.

To help the reader understand the information presented in the document, please consider the following points:

- The third line in the heading on each page explains the program to which the data on the page applies.
- The 2-digit number in Column 1 stands for the Fund. The following funds are reported:
 - 10 – General Fund
 - 21 – Special Revenue Trust Fund
 - 27 – Special Education Fund
 - 29 – Other Special Project Funds
 - 38 – Non Referendum Approved Debt Service Fund
 - 39 – Referendum Approved Debt Service Fund
 - 49 – Capital Projects Fund
 - 50 – Food Service Fund
 - 72 – Private Purpose Trust Fund
 - 73 – Employee Benefit Trust Fund
 - 80 – Community Service Fund
- The 5-digit number in Column 2 and its related description in Column 3 describe what is called the “Object” in the accounting system. The “Object” describes what is being budgeted.
- The column titled “2017 Actual” shows actual expenditures for the 2016-17 school year.
- The column titled “2018 Adopted Budget” shows the adopted budget for the 2017-18 school year.
- During the school year, changes are made to the budget. The column titled “2018 Revised Budget” shows the revised budget for the 2017-18 school year.
- The column titled “2018 Actual” shows actual expenditures for the 2017-18 school year.

- The column titled “2019 Budget” shows the budget for the 2018-19 school year.

THE 2017-18 SCHOOL YEAR IN REVIEW

2017-18 Revenue

All day-to-day instructional activities are accounted for in three funds:

Fund 10 – General Fund

Fund 27 – Special Education Fund

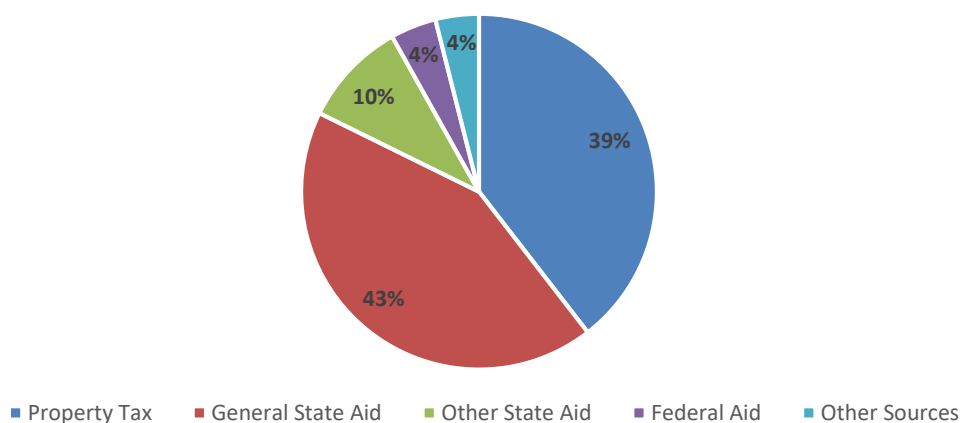
Fund 29 – Other Special Projects Fund (Title VI Indian Education and Head Start)

Actual 2017-18 revenue from these three funds totaled \$ 137,188,405 and came from the sources shown in Table 1 below. Revenue in 2017-18 was \$ 1,767,724 or 1.31% higher than in the 2016-17 school year.

TABLE 1
2017-18 ACTUAL REVENUE
FUNDS 10, 27, 29

SOURCE	AMOUNT	PERCENT
Local Property Tax	\$ 54,095,364	39%
General State Aid	58,528,210	43%
Other State Aid	13,127,070	10%
Federal Aid	5,712,484	4%
Other Sources	5,725,277	4%
Total	\$ 137,188,405	100.0%

2017-18 Actual Revenue



2017-18 Expenditures

The following table and graph show the breakdown of 2017-18 expenditures.

TABLE 2
2017-18 ACTUAL EXPENDITURES
FUNDS 10, 27, 29

CATEGORY	AMOUNT	PERCENT
Salaries	\$ 68,380,174	49%
Benefits	38,038,850	27%
Purchased Services	23,147,153	17%
Supplies and Materials	4,839,865	4%
Capital	2,931,934	2%
Debt, Insurance, Other	1,466,572	1%
Total	\$ 138,804,548	100.0%



As mentioned above, school districts organize their accounting systems on a fund basis. A fund is a separate set of accounting records which has a balance sheet consisting of assets, liabilities, and fund balance. The fund balance is the difference between a school district's assets and liabilities (what a fund owns minus what it owes).

The fund balance increases when revenues exceed expenditures. Correspondingly, it decreases when expenditures exceed revenues.

A fund balance is divided into 5 different classifications:

Non-spendable Fund Balance: The non-spendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form, or (b) legally or contractually required to be maintained intact. This would include items not expected to be converted to cash including inventories and prepaid amounts. It may also include the long-term amount of loans and

receivables, as well as property acquired for resale and the corpus (principal) of a permanent fund.

Restricted Fund Balance: The restricted fund balance classification should be reported when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.

Committed Fund Balance: The committed fund balance classification reflects specific purposes pursuant to constraints imposed by formal action of the district's highest level of decision-making authority (generally the governing board). Also, such constraints can only be removed or changed by the same form of formal action.

Assigned Fund Balance: The assigned fund balance classification reflects amounts that are constrained by the government's intent to be used for specific purposes, but meet neither the restricted nor committed forms of constraint.

Unassigned Fund Balance: The unassigned fund balance classification is the residual classification for the General Fund only. It is also where negative residual amounts for all other governmental funds would be reported.

The Department of Public Instruction makes no recommendation regarding the amount a district should have as its General Fund balance, except that legal counsel should be consulted should a district contemplate operating with a negative fund balance. An appropriate fund balance will permit a school district to:

- Avoid short-term borrowing thereby avoiding the associated interest cost.
- Accumulate sufficient assets to cover unforeseen expenditure needs.
- Demonstrate fiscal stability for good bond ratings resulting in lower interest costs.

Working Capital is classified as an unassigned fund balance. Working Capital is that portion of the fund balance that is used for cash-flow purposes. Cash flow refers to the timing difference between when revenue is received and when expenditures need to be made. Working Capital is the largest component of the District's fund balance. The following table shows the history of Working Capital going back to 1998-99.

**TABLE 3
WORKING CAPITAL HISTORY**

FISCAL YEAR	ENDING	AMOUNT	CHANGE
1998-99	6/30/1999	\$7,854,003	-
1999-00	6/30/2000	\$9,811,267	\$1,957,264
2000-01	6/30/2001	\$11,771,077	\$1,959,810
2001-02	6/30/2002	\$14,537,201	\$2,766,124
2002-03	6/30/2003	\$11,452,518	(\$3,084,683)
2003-04	6/30/2004	\$16,805,023	\$5,352,505
2004-05	6/30/2005	\$17,493,500	\$688,477
2005-06	6/30/2006	\$19,277,166	\$1,783,666
2006-07	6/30/2007	\$18,916,936	(\$360,230)
2007-08	6/30/2008	\$21,544,539	\$2,627,603
2008-09	6/30/2009	\$22,314,294	\$769,755
2009-10	6/30/2010	\$25,466,620	\$3,152,326
2010-11	6/30/2011	\$26,297,602	\$830,982
2011-12	6/30/2012	\$27,470,920	\$1,173,318
2012-13	6/30/2013	\$25,140,337	(\$2,330,583)
2013-14	6/30/2014	\$27,766,872	\$2,626,535
2014-15	6/30/2015	\$26,848,495	(\$918,377)
2015-16	6/30/2016	\$25,310,365	(\$1,538,130)
2016-17	6/30/2017	\$24,635,629	(\$674,735)
2017-18	6/30/2018	\$22,074,717	(\$2,560,912)

2018-19 BUDGET SUMMARY

The 2018-19 Adopted Budget is influenced by the following major factors:

1. A \$0 dollar increase in the revenue limit's per-pupil factor
2. A 4.89% increase in categorical aid
3. A 0.95% increase in the revenue limit
4. A 3.86% increase in General State Aid
5. A revenue limit membership increase of 93 students

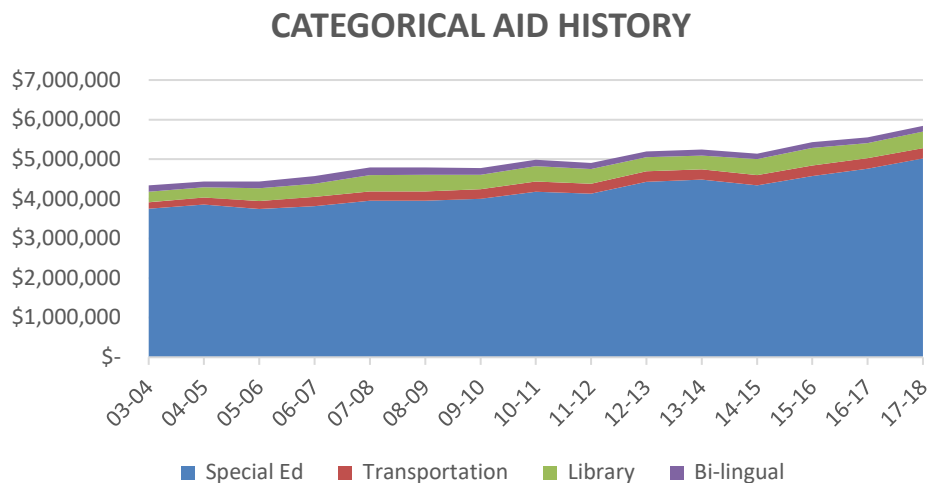
RESOURCES

Since August 12, 1993, revenue available to school districts for day-to-day operations has been controlled by a State law referred to as Revenue Limits. Revenue limits are designed to control spending by limiting growth in three sources of revenue – property tax, general state aid, and state computer aid; the theory being you can't spend what you don't have. Together, these three sources of revenue account for 81.9% of the total revenue projected in 2018-19 for Funds 10, 27, and 29.

In addition to general state aid, the District also receives what is called “Categorical” aid. Categorical aid is targeted to offset specific expenses. The bulk of categorical aid is received as:

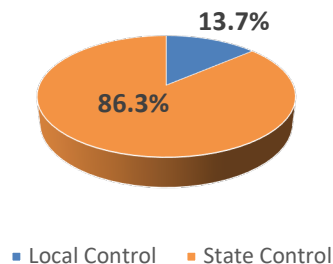
Pupil Transportation Aid
School Library Aid
Bi-lingual Aid
Special Education Aid

As the following graph shows, categorical aid in these 4 categories has remained fairly flat over the years.



When combined with other categorical aids that are received from the State of Wisconsin, 86.3% of total revenue is controlled by the Governor and the State Legislature.

How Much Revenue Does the State Control?



The final 2018-19 revenue limit of \$ 117,626,539 is \$ 1,102,156 (0.95%) more than the 2017-18 revenue limit of \$ 116,524,383. The following table and graph show the District's revenue limit history since 1993-94:

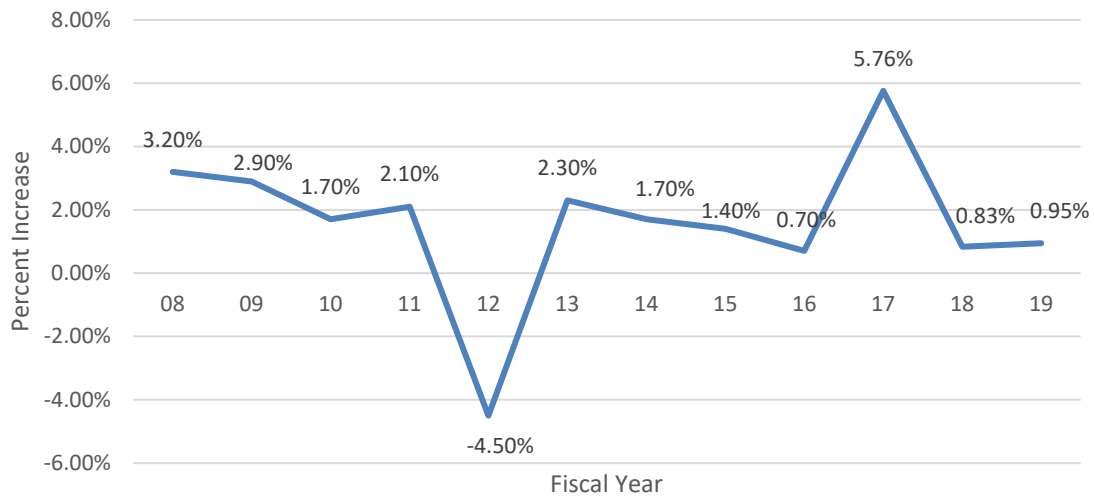
**TABLE 4
REVENUE LIMIT HISTORY**

YEAR	REVENUE LIMIT	% CHANGE	PP INC	CPI INC
1993-94	\$ 61,871,921	-	-	2.6%
1994-95	\$ 64,844,541	4.8%	\$194.37	2.9%
1995-96	\$ 67,841,901	4.6%	\$200.00	2.7%
1996-97	\$ 70,890,795	4.5%	\$206.00	2.9%
1997-98	\$ 73,612,974	3.8%	\$206.00	1.7%
1998-99	\$ 76,088,366	3.4%	\$208.88	1.7%
1999-00	\$ 80,985,726	6.4%	\$212.43	2.9%
2000-01	\$ 84,088,741	3.8%	\$220.29	3.4%
2001-02	\$ 87,433,450	4.0%	\$226.68	1.8%
2002-03	\$ 89,139,166	2.0%	\$230.08	2.2%
2003-04	\$ 91,710,924	2.9%	\$236.98	2.2%
2004-05	\$ 92,841,006	1.2%	\$241.01	3.0%
2005-06	\$ 94,763,077	2.1%	\$248.48	3.8%
2006-07	\$ 97,711,387	3.1%	\$256.93	2.6%
2007-08	\$100,902,367	3.2%	\$264.12	3.7%
2008-09	\$103,822,253	2.9%	\$274.68	1.9%
2009-10	\$105,539,610	1.7%	\$200.00	0.1%
2010-11	\$107,738,745	2.0%	\$200.00	1.8%
2011-12	\$102,900,157	(4.5%)	(\$536.88)	2.9%
2012-13	\$105,241,296	2.3%	\$50.00	1.7%
2013-14	\$107,044,744	1.7%	\$75.00	1.6%
2014-15	\$108,553,041	1.4%	\$75.00	0.8%
2015-16	\$109,268,973	0.7%	\$0.00	1.62%
2016-17	\$115,564,923	5.76%	\$0.00	.12%
2017-18	\$116,524,383	0.83%	\$0.00	1.26%
2018-19	\$117,626,539	0.95%	\$0.00	2.13%

The annual per-pupil increase in the revenue limit formula was based on the Consumer Price Index (CPI) through the 2008-09 fiscal year. The legislature and Governor changed it to a flat \$200 increase for 2009-10 and 2010-11. In 2011-12, the revenue limit was reduced by 4.5% as part of a move to solve budget issues at the State level. The per-pupil increase for the last 4 years is not tied to any index and is much lower than in past years. The increase will be \$0.00 for the 2017-18 and 2018-19 fiscal years.

To give the reader an idea of the impact of the lower per-pupil increases in recent years, consider that 11,243 students at an increase of \$274.68 per pupil yields \$3,088,227 in increased revenue. The same amount of students at a \$0.00 yields no increase.

REVENUE LIMIT CHANGE HISTORY



The following table shows that 2018-19 total revenue from Funds 10, 27, and 29 is projected to increase 2.83% when compared to the 2017-18 Adopted Budget.

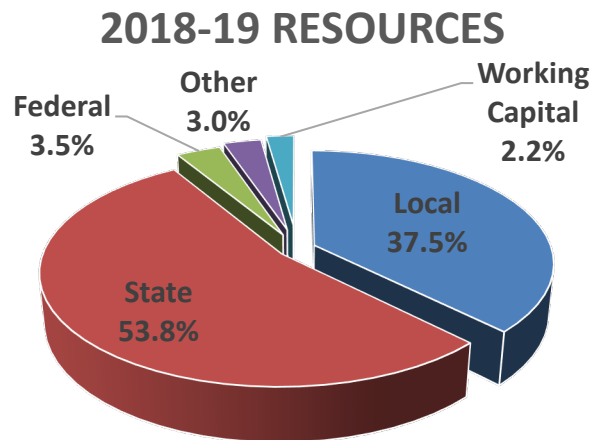
TABLE 5
REVENUE COMPARISON
2017-18 ADOPTED BUDGET TO 2018-19 ADOPTED BUDGET

FUND	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET	DIFFERENCE	% CHANGE
General	\$ 126,855,261	\$ 130,402,835	\$ 3,547,574	2.8%
Special Education	7,816,117	8,306,757	490,640	6.28%
Other Projects	739,770	840,424	100,654	13.6%
Total	\$ 135,411,148	\$ 139,550,016	\$ 4,138,868	3.06%

In addition to revenue from local, state, and federal sources, working capital is sometimes needed to fill the gap between revenue and expenditures. The term “total resources” includes both revenue and working capital. The following table and graph show the source of all resources for the 2018-19 Adopted Budget for Funds 10, 27, and 29.

TABLE 6
2018-19 RESOURCES
FUNDS 10, 27, 29

2018-19 ADOPTED BUDGET	AMOUNT	PERCENT
Local Revenue	\$ 53,552,751	37.5%
State Revenue	76,806,166	53.8%
Federal Revenue	4,891,553	3.5%
Other Revenue	4,299,546	3.0%
Working Capital	3,182,820	2.2%
Total	\$ 142,732,836	100.0%

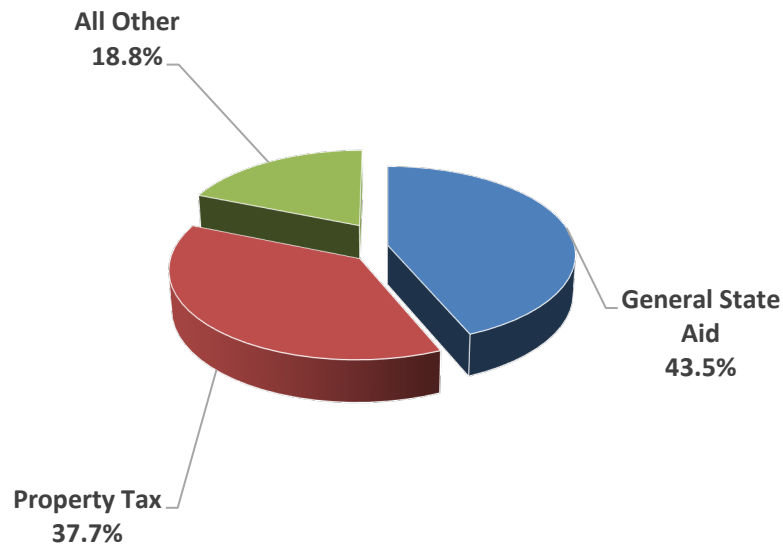


The following table and graph show that of all revenue, the two largest sources are general state aid and local property taxes. Together, they account for a projected 81.5% of total revenue for 2018-19. This compares to 83.2% for 2017-18. Again, it is important to remember that both of these sources of revenue are controlled by the Revenue Limit formula set by the Legislature and Governor.

TABLE 7
2018-19 REVENUE
FUNDS 10, 27, 29

REVENUE	2018-19 ADOPTED BUDGET	PERCENT
General State Aid	\$ 60,789,036	43.5%
Local Property Tax	52,564,669	37.7%
All Other Revenue	26,196,311	18.8%
Total	\$ 139,550,016	100.0%

2018-19 REVENUE BUDGET

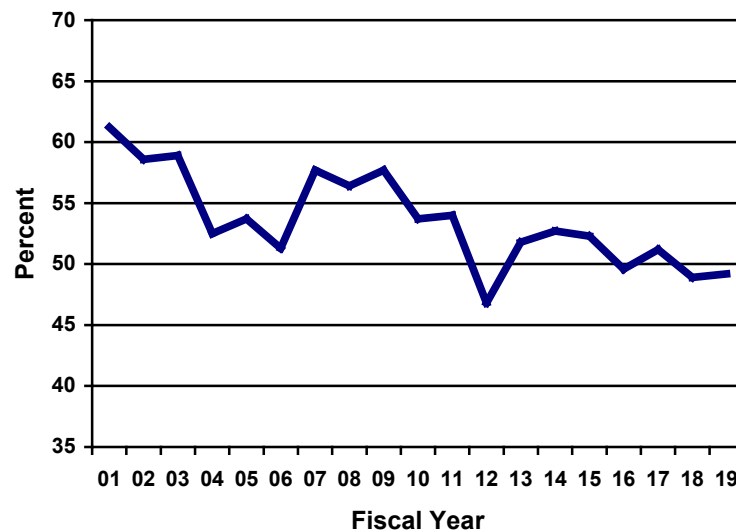


The State shares in funding local expenditures by sending General State Aid to school districts. A formula determines the amount of local expenditures that the State will share in funding. This is called the “shared cost.” The amount of sharing fluctuates from year-to-year. The following table shows the percent of shared costs that the State has funded for the District going back to the 2000-01 fiscal year.

**TABLE 8
GENERAL AID AS A PERCENT OF SHARED COSTS**

YEAR	GENERAL AID	SHARED COST	PERCENT
2000-01	\$50,887,105	\$83,108,004	61.2%
2001-02	\$52,084,130	\$88,842,058	58.6%
2002-03	\$53,803,531	\$91,292,081	58.9%
2003-04	\$53,330,800	\$101,629,341	52.5%
2004-05	\$51,803,895	\$96,433,883	53.7%
2005-06	\$52,092,540	\$101,507,390	51.3%
2006-07	\$57,991,776	\$100,489,884	57.7%
2007-08	\$59,608,069	\$105,602,081	56.4%
2008-09	\$60,847,404	\$105,542,578	57.7%
2009-10	\$58,405,065	\$108,757,804	53.7%
2010-11	\$58,241,223	\$107,865,233	54.0%
2011-12	\$52,417,198	\$111,891,620	46.8%
2012-13	\$55,360,844	\$106,908,877	51.8%
2013-14	\$58,978,159	\$111,855,635	52.7%
2014-15	\$56,636,372	\$108,351,330	52.3%
2015-16	\$56,426,501	\$113,804,946	49.6%
2016-17	\$58,117,093	\$113,572,864	51.2%
2017-18	\$58,528,210	\$119,775,696	48.9%
2018-19	\$60,789,036	\$123,507,283	49.2%

GENERAL AID AS % OF SHARED COST



EXPENDITURES

The following table compares the 2018-19 Adopted Budget with the 2017-18 Adopted Budget. Again, the data is for Funds 10, 27, and 29. Overall, projected expenditures for 2018-19 are 3.4% more than those budgeted in 2017-18.

TABLE 9
EXPENDITURE COMPARISON BY FUND
2017-18 ADOPTED BUDGET TO 2018-19 ADOPTED BUDGET

Fund	2017-18 ADOPTED BUDGET	2018-19 ADOPTED BUDGET	\$ CHANGE	% CHANGE
General	\$ 113,734,490	\$ 116,251,648	\$ 2,517,158	2.2%
Special Ed	23,370,229	25,640,764	2,270,535	9.7%
Other Projects	739,770	840,424	100,654	13.6%
Total	\$ 137,844,489	\$ 142,732,836	\$ 4,888,347	3.5%

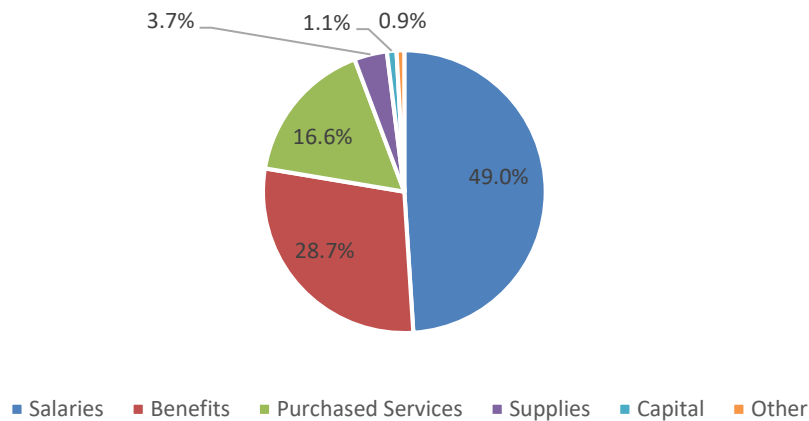
At the end of any fiscal year, federal expenditures must equal federal revenue. Large increases or decreases in federal funding may give data a different look when viewing only the expenditure side of the ledger.

The following table and graph take a different look at expenditures by breaking them down into major expenditure areas called “Objects”. It compares the breakdown of 2017-18 actual expenditures with the 2018-19 Adopted Budget.

TABLE 10
EXPENDITURE BREAKDOWN BY MAJOR OBJECT
FUNDS 10, 27, 29

Object	2017-18 ACTUAL EXPENDITURES	% OF TOTAL	2018-19 ADOPTED BUDGET	% of Total
Salaries	\$ 68,380,174	49.3%	\$ 69,912,568	49.0%
Benefits	38,038,850	27.4%	40,903,202	28.7%
Purchase Services	23,147,153	16.7%	23,747,501	16.6%
Supplies	4,839,865	3.5%	5,345,930	3.7%
Capital	2,931,934	2.1%	1,562,738	1.1%
Other	1,466,572	1.0%	1,260,897	.9%
Total	\$ 138,804,548	100%	\$ 142,732,836	100%

2018-19 Expenditure Budget



Most of the expenditures in elementary, middle, and high school budgets are dedicated to salaries and benefits.

AREA	2018-19 ADOPTED BUDGET	2018-19 PORTION IN SALARY/BENEFIT	PERCENT
Elementary	\$ 29,034,128	\$ 27,053,299	93.2%
Middle	14,129,043	13,547,542	95.9%
High	18,573,821	16,666,969	89.7%
Total	\$ 61,736,992	\$57,267,810	92.8%

Enrollment

Student enrollment is a component in both the revenue limit and general state aid formulas.

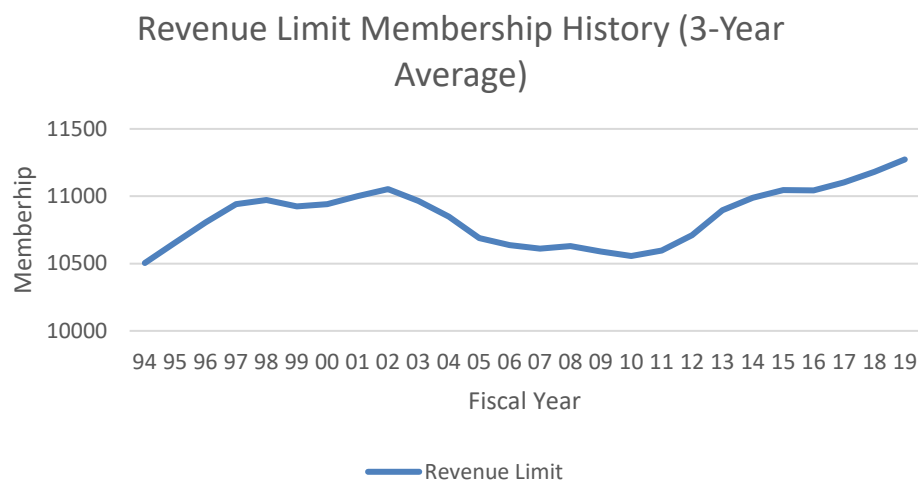
Students are counted on 2 dates during the school year – the 3rd Friday in September and the 2nd Friday in January. The count on the 3rd Friday is used in the Revenue Limit formula. The 3rd Friday in September 2018 student enrollment was 11,319. The count from both dates is used in the General Aid formula. Both formulas calculate student enrollment on a full-time equivalent basis (FTE). Examples of full-time equivalencies are:

0.5 FTE	4-year old pre-kindergarten student who attends 437 hrs/year.
0.6 FTE	4-year old pre-kindergarten student who attends 524.5 hrs/year.
0.5 FTE	5-year old kindergarten student who attends every day for ½ day.
0.6 FTE	5-year old kindergarten student who attends 3 full days per week.
0.8 FTE	5-year old kindergarten student who attends 4 full days per week.
1.0 FTE	5-year old kindergarten student who attends 5 full days per week.
1.0 FTE	Students in Grades 1 through 12.
1.0 FTE	Every 48,600 minutes of Summer School instruction.

The revenue limit formula uses a 3-year rolling average based on the September FTE student count. It also includes 40% of the summer school FTE count. The following table and graph show the history of revenue limit membership going back to 1993-94, the first year this law was in effect:

TABLE 11
REVENUE LIMIT MEMBERSHIP HISTORY
3-YEAR AVERAGE

YEAR	MEMBERSHIP	CHANGE
1993-94	10,504	-
1994-95	10,657	153
1995-96	10,806	149
1996-97	10,942	136
1997-98	10,972	30
1998-99	10,925	(47)
1999-00	10,941	16
2000-01	11,001	60
2001-02	11,052	51
2002-03	10,966	(86)
2003-04	10,849	(117)
2004-05	10,690	(159)
2005-06	10,636	(54)
2006-07	10,610	(26)
2007-08	10,630	20
2008-09	10,589	(41)
2009-10	10,557	(32)
2010-11	10,597	40
2011-12	10,710	113
2012-13	10,897	187
2013-14	10,988	91
2014-15	11,045	57
2015-16	11,044	(1)
2016-17	11,102	58
2017-18	11,180	78
2018-19	11,273	93



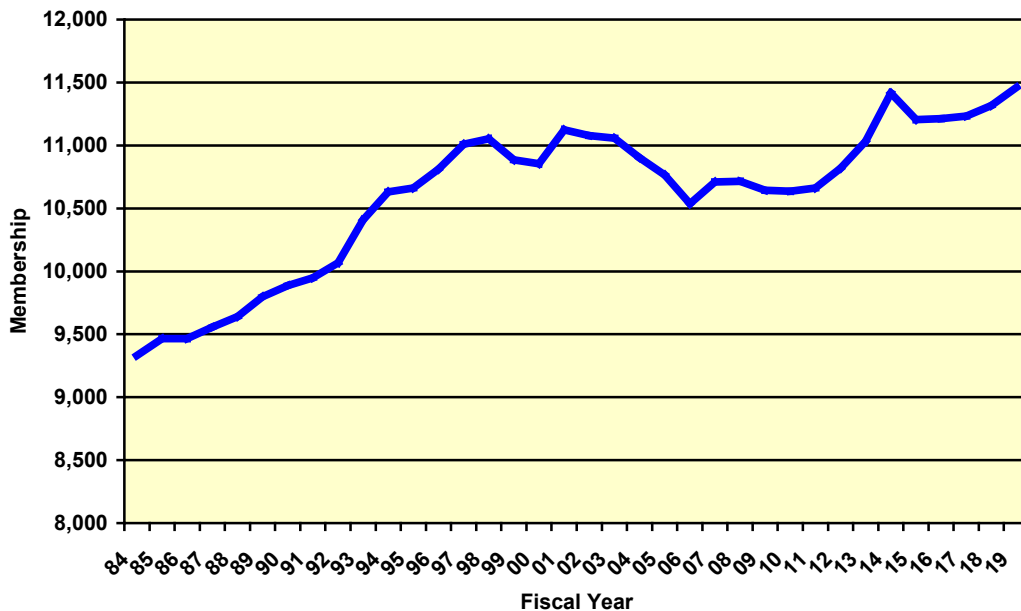
The state general aid formula counts students differently. It averages the FTE student count from the 3rd Friday in September and the 2nd Friday in January and adds the full summer school FTE to that average. For state aid purposes, the formula uses numbers from the prior year. Thus, the count for 2018-19 state aid is based on 2017-18 data.

The following table and graph chart a history of state aid membership for aid purposes going back to 1984-85. The data is for the year shown:

TABLE 12
STATE AID MEMBERSHIP HISTORY

YEAR OF COUNT	BUDGET YEAR	MEMBERSHIP
1984-85	1985-86	9,466
1985-86	1986-87	9,557
1986-87	1987-88	9,640
1987-88	1988-89	9,798
1988-89	1989-90	9,887
1989-90	1990-91	9,947
1990-91	1991-92	10,067
1991-92	1992-93	10,408
1992-93	1993-94	10,631
1993-94	1994-95	10,661
1994-95	1995-96	10,811
1995-96	1996-97	11,010
1996-97	1997-98	11,053
1997-98	1998-99	10,885
1998-99	1999-00	10,855
1999-00	2000-01	11,124
2000-01	2001-02	11,079
2001-02	2002-03	11,058
2002-03	2003-04	10,902
2003-04	2004-05	10,766
2004-05	2005-06	10,538
2005-06	2006-07	10,711
2006-07	2007-08	10,715
2007-08	2008-09	10,644
2008-09	2009-10	10,637
2009-10	2010-11	10,661
2010-11	2011-12	10,819
2011-12	2012-13	11,033
2012-13	2013-14	11,417
2013-14	2014-15	11,206
2014-15	2015-16	11,213
2015-16	2016-17	11,300
2016-17	2017-18	11,386
2017-18	2018-19	11,548

STATE AID MEMBERSHIP HISTORY



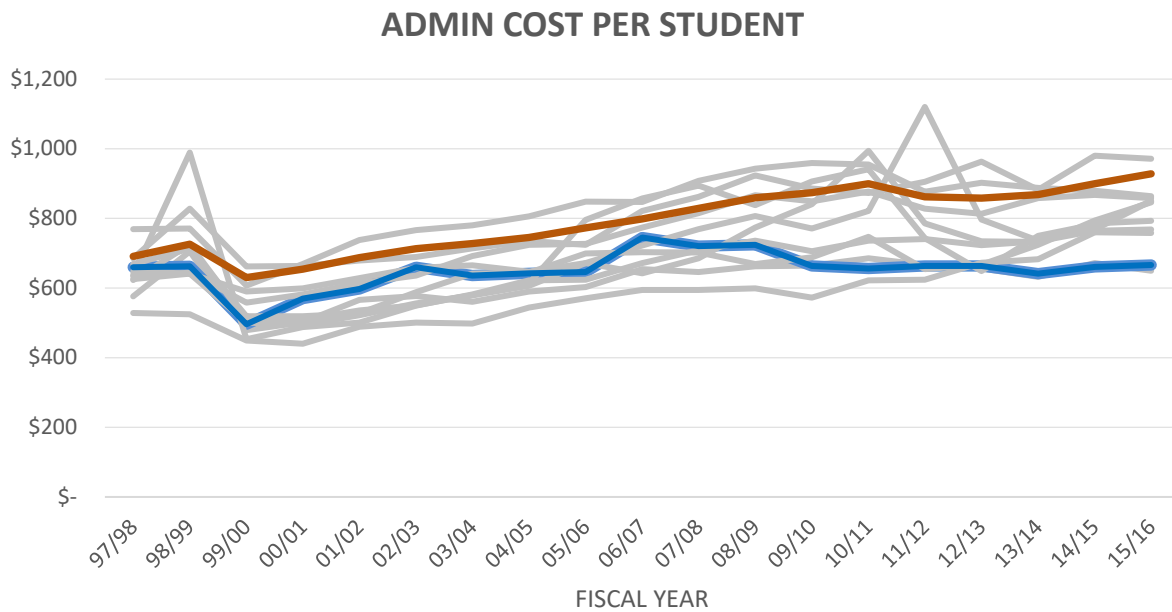
Each year, the Wisconsin Taxpayers Alliance compiles summary statistics from data reported by individual school districts to the Department of Public Instruction.

The following graphs compare Eau Claire with the following comparable school districts:

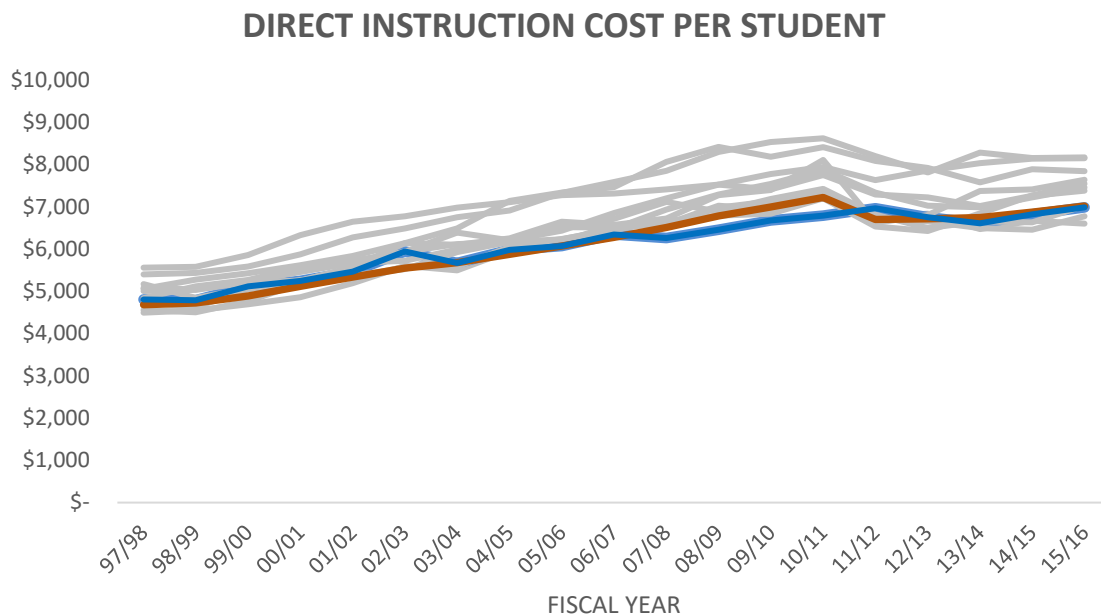
Appleton
Green Bay
Kenosha
La Crosse
Madison
Oshkosh
Racine
Sheboygan
Waukesha
Wausau

In all of the graphs, comparison districts are shown in gray. **Eau Claire is shown in blue, and the state average is shown in red.** The data is typically 2-3 years behind the current year. The most recent year available is 2015-16 and is included in the following graphs.

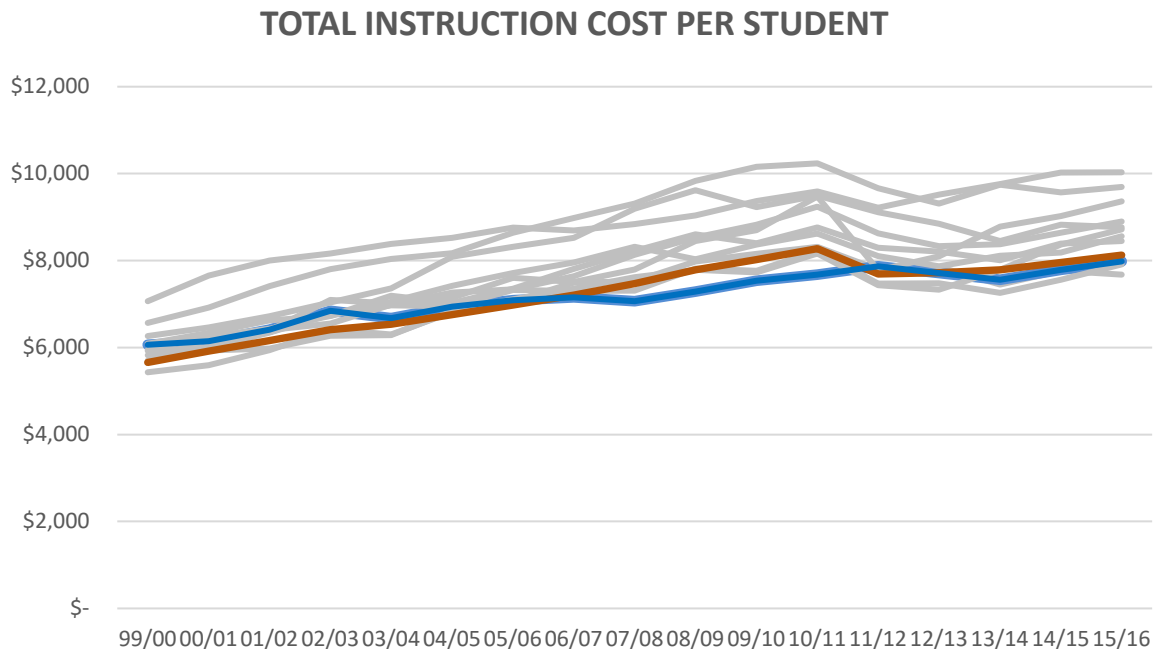
The first graph shows administration costs per student. While the overall trend is up over the years, Eau Claire is trending down in comparison to other districts.



The second graph shows direct instruction costs per student. A trend similar to administration cost per student is shown.



The third graph shows total instruction cost per student. Total instruction cost includes direct instruction and instructional support such as guidance and library services. Again, the trend is similar to the preceding graphs.



DEBT SERVICE FUND

Principal and interest on long-term notes and bonds is accounted for in the Debt Service Fund. It is funded by the property tax levy.

The voters in the school district approved the borrowing of \$51,850,000 at the April, 2011 referendum. General Obligation Bonds were sold on October 17, 2011 in the amount of \$31,000,000. The remaining \$20,850,000 in General Obligation Notes were sold on March 26, 2012. The \$ 31,000,000 issued on October 17, 2011 was partially refinanced on December 28, 2017.

On April 1, 2013, the District issued \$2,850,000 in General Obligation Promissory Notes for the acquisition of the Prairie Ridge Early Learning School and site.

On April 17, 2017, the District issued \$25,000,000 in General Obligation School Improvement Bonds for the purpose of completed deferred maintenance projects District wide.

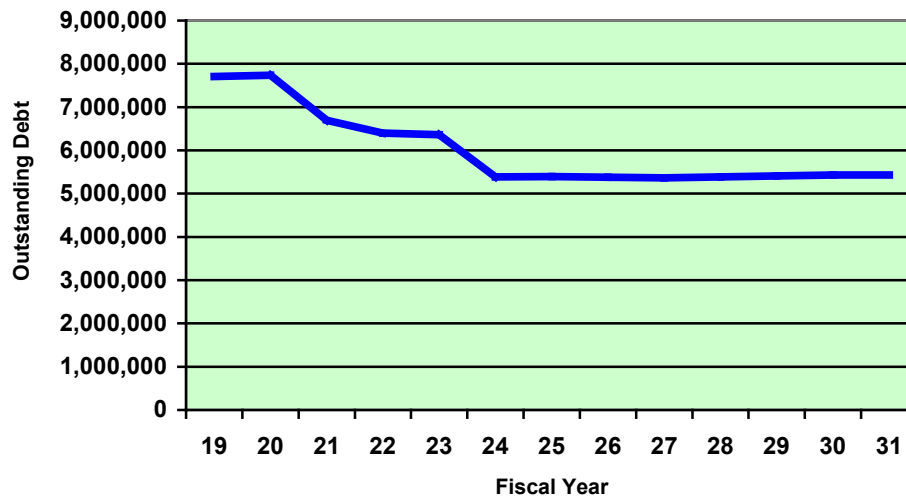
On December 28, 2017, the District refinanced \$ 25,150,000 of the bonds issued on October 17, 2011.

The annual July 1 to June 30 amortization schedule including principal and interest for current outstanding debt is:

7/1/18 - 6/30/19	\$ 7,705,542
7/1/19 - 6/30/20	\$ 7,735,386
7/1/20 - 6/30/21	\$ 6,695,788
7/1/21 - 6/30/22	\$ 6,396,588
7/1/22 - 6/30/23	\$ 6,363,188
7/1/23 - 6/30/24	\$ 5,387,000
7/1/24 - 6/30/25	\$ 5,396,300
7/1/25 - 6/30/26	\$ 5,380,800
7/1/26 - 6/30/27	\$ 5,367,400
7/1/27 - 6/30/28	\$ 5,384,500
7/1/28 - 6/30/29	\$ 5,408,200
7/1/29 - 6/30/30	\$ 5,427,750
7/1/30 - 6/30/31	\$ 5,427,900
7/1/18 - 6/30/19	\$ 7,705,542
7/1/19 - 6/30/20	\$ 7,735,386
TOTAL	\$ 78,076,342

Total principal on outstanding debt may not exceed 10% of the District's equalized property value. Outstanding principal on long-term debt stands at \$ 61,270,000. The debt limit based on the most recent certification of equalized property value is \$ 716,993,136.

LONG TERM DEBT RETIREMENT



FUND 50 – FOOD AND NUTRITION

The Food and Nutrition Program is self-sustaining and receives no local tax dollars. The expected revenue for the 2018-19 school year is \$ 4,554,742. The revenue comes from federal and state reimbursements, from student and adult payments for meals and a-la-carte, federal grants, catering, sale of used equipment, and interest income.

Costs include labor, food, milk, supplies, equipment and repair. Competitive bids are solicited for equipment, laundry, and food.

In 2017-18, the Food and Nutrition Department served 879,789 school lunches and 254,140 school breakfasts.

FUND 80 – COMMUNITY SERVICE FUND

The Community Service Fund is used to account for activities such as adult education, community recreation programs, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community.

The Community Service Fund is funded through fees and the local tax levy.

The District offers the following programs in the Community Service Fund:

SCHOOL RESOURCE OFFICER – The School resource Officer (SRO) Program is not part of the educational program. The SRO Program is set up to address community issues which include investigations and assessment of problems and concerns of a community-wide nature. The cost of the SRO Program is split between the City and the School District.

COMMUNITY ATHLETIC REC PROGRAM – A community athletic recreation program open to all middle school aged children residing in the District is budgeted for under this location of Fund 80.

SPECIAL OLYMPICS – Special Olympics is an athletic recreational program for any cognitively disabled resident in the District from age eight through adult. The program offers after-school athletic opportunities during each sport season. Sports typically available include bowling, basketball, track and field, and swimming.

OTHER POST EMPLOYMENT BENEFITS – Defined benefit pension payments to the Employee Benefit Trust Fund for employees accounted for in Fund 80 are budgeted here.

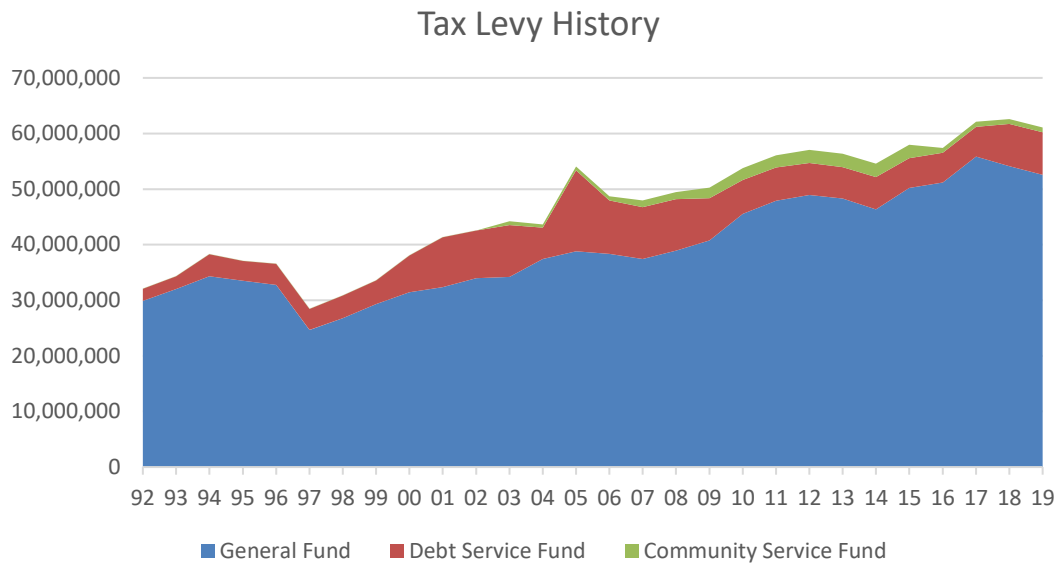
FACILITY USE – Costs related to community use of School District facilities are budgeted here.

DISTRICT WIDE – The cost center used to record expenses that are not allocated to other programs.

2018-19 TAX LEVY

The 2018-19 Adopted Budget calls for a \$ 1,487,091 decrease in the total tax levy. This is a 2.38% decrease.

A history of the property tax levy can be found in Table E in Appendix A which is attached to both this executive summary and the budget document. The following graph plots this history going back to the 1991-92 fiscal year.



2018-19 EQUALIZED TAX RATE

The Equalized Tax Rate is calculated by dividing the total tax levy by the fair market value (equalized value) of all of the property in the school district. This value is determined by the Wisconsin Department of Revenue. In Wisconsin, the value of a person's property is used as a measure of the ability to pay taxes. A falling tax rate indicates that wealth as measured by property value is growing at a greater rate than the taxes it supports. The opposite is also true.

The 2018-19 tax rate of \$ 8.52 per thousand dollars of property value compares to the 2017-18 rate of \$ 9.36. This is a decrease of 84 cents per thousand dollars of property value. This translates to a projected property tax decrease of \$ 84 on property valued at \$ 100,000.

A history of the equalized tax rate going back to the 1987-88 school year can be found in Table C in Appendix A which is attached to both this executive summary and the budget document.

A graph of this history is shown below:

