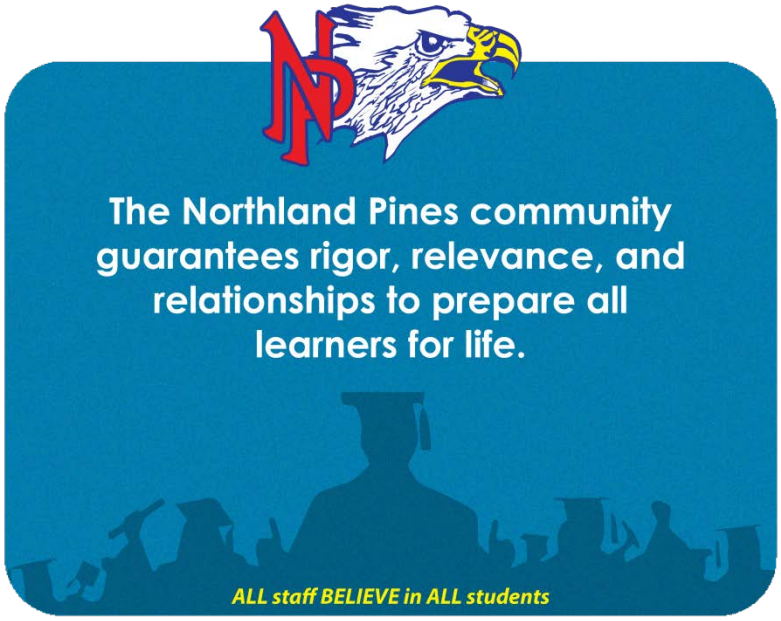
NORTHLAND PINES SCHOOL DISTRICT

2019-20 BUDGET HEARING & ANNUAL MEETING



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NORTHLAND PINES SCHOOL DISTRICT

2019-20
Budget Hearing & Annual Meeting

Board of Education

Front row, left to right: Phillip Epping, Becky Nordine, Jennifer Payne, David Weber;
Back row, left to right: Chris Petreikis, Mike Sealander, Jeff Shenk

President | David Weber
Towns of Saint Germain & Newbold. Term expires April, 2020.

Vice President | Mike Sealander
Town of Plum Lake. Term expires April, 2022.

Clerk | Chris Petreikis
City of Eagle River & Towns of Cloverland, Lincoln & Washington.
Term expires April, 2020.

Deputy Clerk | Jennifer Payne
Town of Conover. Term expires April, 2020.

Treasurer | Becky Nordine
Town of Land O' Lakes. Term expires April, 2021.

Member | Phillip Epping
Member at Large. Term expires April, 2021.

Member | Jeff Shenk
Member at Large. Term expires, April 2022.

All school districts are legal agencies of the State. The School Board's authority and responsibilities to operate the school district are defined by the Wisconsin Constitution and Statutes. Regular school board meetings are held monthly on Mondays in the Large Group Instruction Room located in the Middle & High School Building at 1800 Pleasure Island Road at 6:00 pm. The public is cordially invited to attend.

Administration

Scott Foster
District Administrator

Terilyn Fritz
Business Manager

Emily Rhode
Director of
Pupil Services

Karie Jo Bornberg
Director of
Teaching & Learning

Harlan Leusink
Director of
Technology

Dave Bohnen
Building & Grounds
Director

Dan Marien
Principal, Northland Pines
Middle & High School

Josh Tilley
Assistant Principal, NP
Middle & High School

Don Anderson
Principal, Eagle River
Elementary School

Eric Becker
Assistant Principal,
Eagle River Elementary

Tony Duffek
Principal, St. G. Elem &
Montessori Learning Center

Carie Brock
Principal, Land O' Lakes
Elem & SOAR MS

Brian Margelofsky
Activities Director

Ann Perry
Teacher Leader,
SOAR HS

Monday, September 30, 2019
43rd Annual Meeting & Budget Hearing 6:00 p.m.

Northland Pines Board of Education
Middle & High School - Large Group Instruction Room
1800 Pleasure Island Road, Eagle River, WI 54521 - Phone: 715-479-6487
Upon request to the District Office, submitted twenty-four (24) hours in advance, the District shall make reasonable accommodation, including the provision of informational material in an alternative format, for a disabled person to be able to attend this meeting.

Opening of Meeting at 6:00 p.m.

Call to Order by Board President and Pledge of Allegiance

Discussion/Action Items

Elect a Chairperson for the meeting (Motion Required)

Record official minutes of the meeting. (Board Clerk or by district elector appointed by the Chairperson of the meeting.)

Minutes of the 2018 Budget Hearing & Annual Meeting (No Motion required)

Present and discuss 2019-2020 budget (No motion required)

Approval of necessary Tax Levy for support of the 2019-20 proposed budget (Motion Required)

Approval to Provide the 2019-2020 National School Lunch Program (Motion required)

Approval of School Board salaries for 2019-20 and Reimbursement for School Board Expenses (Motion required)

Approval to Authorize the Board to Prosecute/Defend any Legal Action or Proceeding in which the School District has an interest (Motion required)

Approval to Authorize the Acquisition of Real Estate through Purchase (Motion required)

Approval of entering into a Solar Ground Lease Agreement between Northland Pines School District and Wisconsin Electric Power Company d/b/a WE Energies on the Land O'Lakes Elementary School property (Motion required)

Approval of a lease agreement as outlined by administration between the Northland Pines School District and the Northwoods Child Development Center at Eagle River Elementary School (Motion required)

Approval of a lease agreement as outlined by administration between the Northland Pines School District and Family & Child Learning Centers of Northeast, WI, also known as "Head Start" at Eagle River Elementary School (Motion required)

Approval to Authorize the Board of Education to establish a different date and/or time for the 2020 Budget Hearing & Annual Meeting in accordance with s. 120.08(1) Wis. Stats. (Motion Required)

Any Other Business within the Powers of the Annual Meeting

Adjourn the Meeting. If all business is completed, adjournment is "sine die"; if not, adjournment to a future date and time for the consideration of the unfinished business. (Motion Required)

Minutes of the Budget Hearing & Annual Meeting
September 24, 2018

The Budget Hearing and Annual Meeting of the Northland Pines School District was called to order by President David Weber at 6:00 p.m., Monday, September 24, 2018, at the Northland Pines Middle & High School Large Group Instruction Room. There were 22 citizens in attendance including Northland Pines board members Chris Petreikis; Jim Mulleady; Phillip Epping; David Weber; Mike Sealander; Becky Nordine; and Jennifer Payne.

Also present were Scott Foster, Assistant District Administrator; Tony Renning, School Board Legal Counsel; Tera Fritz, Business Manager; Keith Lucius, Ashwaubenon Business Manager; Dan Marien, Middle School & High School Principal; Karie Jo Bornberg, Director of Teaching & Learning; Carie Brock, Land O'Lakes Elementary & SOAR Middle School Principal; Emily Rhode, Pupil Services Director; Josh Tilley, Assistant Middle School & High School Principal; Don Anderson, Elementary School Principal; Tony Duffek, St. Germain Elementary & Montessori Learning Center Principal; Dave Bohnen, Building & Grounds Director; Susie Block, Executive Assistant & Human Resources Coordinator. There were four other citizens in attendance as well, for a total of 22 citizens.

Nominations were opened for a chairperson of the meeting. MOTION by Mike Sealander to nominate David Weber as Chairperson of the meeting. Second by Jennifer Payne. Voice vote 22-0. Motion carried. David Weber is Chairperson.

OPEN MEETING VERIFICATION

This meeting has been duly called with meeting notices sent to the following posting locations:

1. Northland Pines High School in Eagle River
2. Northland Pines Middle School in Eagle River
3. The Northland Pines Elementary Schools in Eagle River, Land O'Lakes and St. Germain
4. Vilas County Courthouse - Eagle River
5. Eagle River City Hall
6. Vilas County News Review-Eagle River

David Weber, Chairperson, appointed Susie Block to record the minutes of the meeting.

A copy of the minutes of the Budget Hearing & Annual Meeting held on September 25, 2017, was given to the public in the Annual Budget Booklet which they received. Legal Counsel has advised that Annual Meeting Minutes do not need to be, nor should they be, read or approved at the following year's annual meeting; we can still put them in the booklet for informational purposes.

MOTION by Mike Sealander to approve the Treasurer's Report as presented. Second by Chris Petreikis. Voice vote 22-0. Motion carried.

Tera Fritz, Business Manager, presented the 2018-2019 school budget. A discussion of the proposed budget followed. The administration recommended a levy of $19,488,394.

MOTION by Jennifer Payne to approve the proposed 2018-2019 recommended levy of $19,488,394 for the 2018-2019 fiscal year budget. Second by Dave Bohnen. Voice vote 22-0. Motion carried.

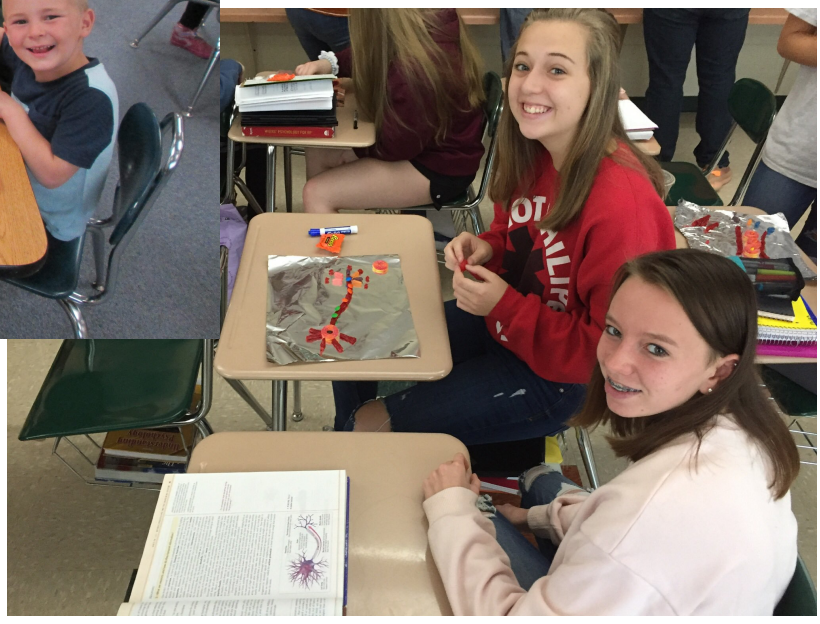
MOTION by Mike Sealander to authorize the Board of Education to establish a different date and/or time for the 2019 Budget Hearing and Annual Meeting in accordance with s. 120.08(1) Wis. Stats. Second by Chris Petreikis. Voice vote 22-0. Motion carried.

OTHER BUSINESS WITHIN THE POWERS OF THE ANNUAL MEETING
There was no other business.

ADJOURNMENT
MOTION by Mike Sealander to adjourn "sine die". Second by Chris Petreikis. Voice vote 22-0. Motion carried.

Meeting adjourned at approximately 6:25 p.m.

Respectfully Submitted,
Susie Block



Introduction to the Annual Meeting

by: Scott Foster, District Administrator

Welcome to the 2019-20 Budget Hearing and Annual Meeting. Thank you for taking time out of your schedule to show interest in the positive direction of our students and school district.

The Northland Pines School Board and Administration have worked through a process to build a budget that focuses on the following areas:

1. Student safety with enhancements in all buildings including an SRO (School Resource Officer)
2. Focus on learning with an emphasis on improving curriculum in all grades
3. Opportunities and options for students both inside and outside of the classroom
4. Supporting students' social and emotional needs

This budget has some items that helped the district for 2019-20; however, challenges remain. The biennial 2019-21 state budget did help the district with supporting programming, special education and transportation. We would like to have seen 4K fully funded, more funds to support Special Education and Sparsity Aid. The biggest help came with the support of a three year operating referendum that passed in February 2019 at 66% which provided 4.6 million dollars per year to continue operations of the district. The district continues to seek and find ways to cut costs and generate revenue. This budget is responsible to the taxpayers of the district including additional revenue support and efficiencies in the operations; it will also provide funding so that we can focus on putting students' safety and learning first.

It is important to remember that this budget is preliminary. The final budget can be impacted by items yet to be finalized, including student count, grants, State aid certification and property valuation changes. Budget amendments will be discussed and approved by the Board of Education at the October regular board meeting.

We have a wealth of information posted on our district website at **www.npsd.k12.wi.us** and the district also uses a variety of social media to inform our public of the academic events, sports events and other activities of our students (Facebook, Twitter, Instagram, YouTube). We also would like to thank our community for the support you have always given the Northland Pines School District.

Northland Pines School District's 2019-20 fiscal year budget (July 1, 2019 to June 30, 2020) is in compliance with the state imposed revenue limits. The Board of Education is asking you to exercise your legal power to approve the tax levy for the 2019-20 school year. We appreciate your continued support and interest in the Northland Pines School District. Please feel free to contact me at the district office (715-479-6487) or by email at sfoster@npsd.k12.wi.us or you may also directly email Tera Fritz, Business Manager, at tfritz@npsd.k12.wi.us if you have questions regarding this budget booklet.

Thank you for your attending this meeting. Your time and efforts are greatly appreciated!

Treasurer's Report
Year-End Cash Reconciliation
July 1, 2018 to June 30, 2019

Bank Statement Balances as of June 30, 2019

General Checking	100,202.39
Sweep Account	6,777,308.00
Food Service Checking	14,405.80
Wellness Center Checking	39,530.72
Capital Improvement	7,765.94
Sub Total	6,939,212.85
Minus Outstanding Checks	(475,109.48)
Plus Deposits in Transit	0.00
Corrected Bank Balance	**6,464,103.37**

Book Balances as of June 30, 2019

Fund 10 – General	7,431,486.95
Fund 21 – Trust	84,341.08
Fund 27 – Special Ed	(1,505,810.80)
Fund 38 – Debt	91,861.82
Fund 39 – Debt	140,374.98
Fund 46 – Long Term Capital	7,765.94
Fund 49 – School Forest	70,048.87
Fund 50 – Food Service	14,314.18
Fund 80 – Community Service	129,720.36
Sub Total	6,464,103.38
Book Balance	**6,464,103.38**

Difference 0.01

Fund Balances - July 1, 2018 to June 30, 2019

Fund 10 (General Fund)

Fund Balance June 30, 2018		9,103,900
Revenues	20,508,130	
Expenditures	(19,854,591)	
Change in Equity	653,539	
Fund Balance June 30, 2019		**9,757,439**

Fund 21 (Special Revenue Trust Fund – Gifts/Donations)

Fund Balance June 30, 2018		71,592
Revenues	71,761	
Expenditures	(59,218)	
Change in Equity	12,453	
Fund Balance June 30, 2019		**84,135**

Fund 27 (Special Education Fund)

Fund Balance June 30, 2018		0
Revenues	3,346,416	
Expenditures	(3,346,416)	
Change in Equity	0	
Fund Balance June 30, 2019		**0**

Fund 38 (Debt Service Fund – Non-Referendum Debt)

Fund Balance June 30, 2018		5,893
Revenues	85,969	
Expenditures	(85,969)	
Change in Equity	0	
Fund Balance June 30, 2019		**5,893**

Fund 39 (Debt Service Fund – Referendum Approved Debt)

Fund Balance June 30, 2018		157,855
Revenues	2,479,840	
Expenditures	(2,497,320)	
Change in Equity	(17,480)	
Fund Balance June 30, 2019		**140,375**

Fund 46 (Long Term Capital Improvement Trust Fund)

Fund Balance June 30, 2018		7,601
Revenues	37,665	
Expenditures	0	
Change in Equity	37,665	
Fund Balance June 30, 2019		**45,266**

Fund 49 (Other Capital Projects Fund)

Fund Balance June 30, 2018		15,750
Revenues	55,169	
Expenditures	(870)	
Change in Equity	54,299	
Fund Balance June 30, 2019		**70,049**

Fund 50 (Food Service Fund)

Fund Balance as of June 30, 2018		31,076
Revenues	622,774	
Expenditures	(636,746)	
Change in Equity	(13,972)	
Fund Balance June 30, 2019		**17,104**

Fund 72 (Private Purpose Trust Fund – Scholarships)

Fund Balance June 30, 2018		146,632
Revenues	68,556	
Expenditures	(56,200)	
Change in Equity	12,356	
Fund Balance June 30, 2019		**158,988**

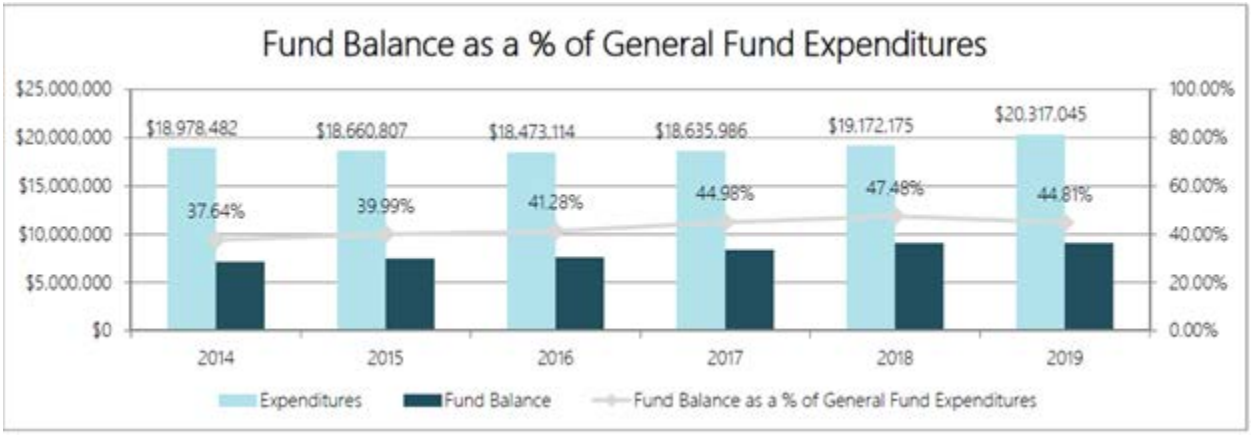
Fund 80 (Community Service Fund - PCWC)

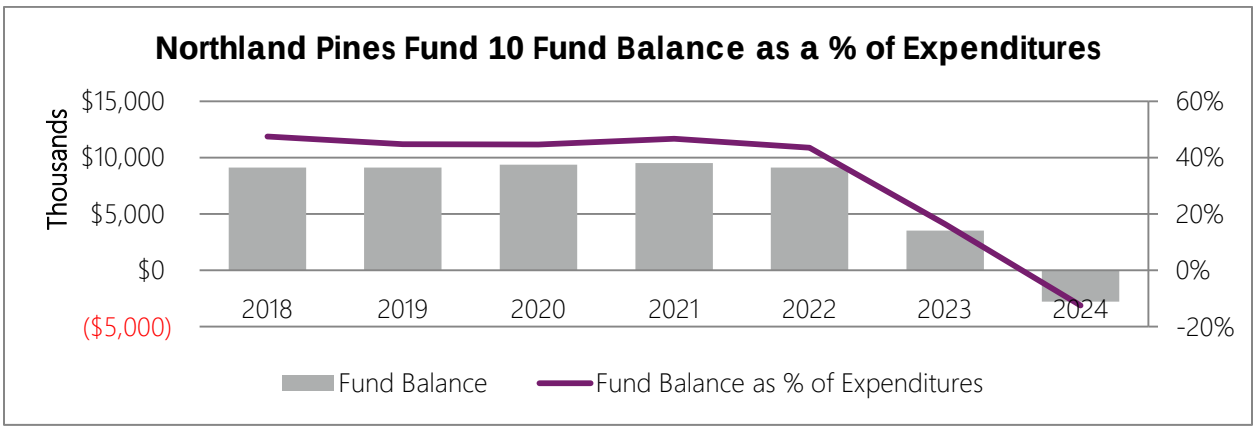
Fund Balance June 30, 2018		104,259
Revenues	183,109	
Expenditures	(167,648)	
Change in Equity	15,461	
Fund Balance June 30, 2019		**119,720**

All Funds Summary

All Funds Fund Balance as of June 30, 2018		9,644,557
Revenues	27,459,389	
Expenditures	26,704,978	
Change in Equity	754,411	
All Funds Fund Balance as of June 30, 2019		**10,398,968**

Northland Pines Historical & Projected Fund Balance as a % of Expenditures





2018-19 Fund Balance as a % of Fund 10 & Fund 27 Expenditures Locally			
District	**Fund 10 & 27 Expenditures (millions)**	**Fund Balance (millions)**	**Fund Balance as % of Expenditures**
Antigo	$30.40	$4.6	15%
Medford Area	$27.94	$5.52	20%
Mosinee	$25.93	$8.04	31%
Northland Pines	**$21.62**	**$9.10**	**42%**
Rhinelander	$32.08	$24.15	75%
Tomahawk	$16.97	$10.27	61%

Budget Report

Summary of 2018-2019

- Revenue was $175,229 more than anticipated
  - Additional or greater than anticipated grant funds awarded; Personal Electronic Computing Device & Montessori Charter School grants.
  - Open Enrollment Tuition was more than projected.
  - Enrollment was projected to remain stable, but instead increased by four (4) full-time equivalent students.
  - The district had 95.2 students open enroll in and 90.2 open enroll out.

- Expense was $505,423 less than anticipated
  - Health insurance plan design change resulted in lower renewal than projected.
  - Staffing was reduced by one (1) full-time equivalent between 2017-18 and 2018-19.

- The 2018-2019 mill rate was projected to be $5.88 per thousand of assessed value and the total levy proposed on September 24, 2018 was $19,488,394. The final levy approved on October 22, 2018 was $19,498,419. The mill rate remained at $5.88.

Current Information & Assumptions for 2019-2020

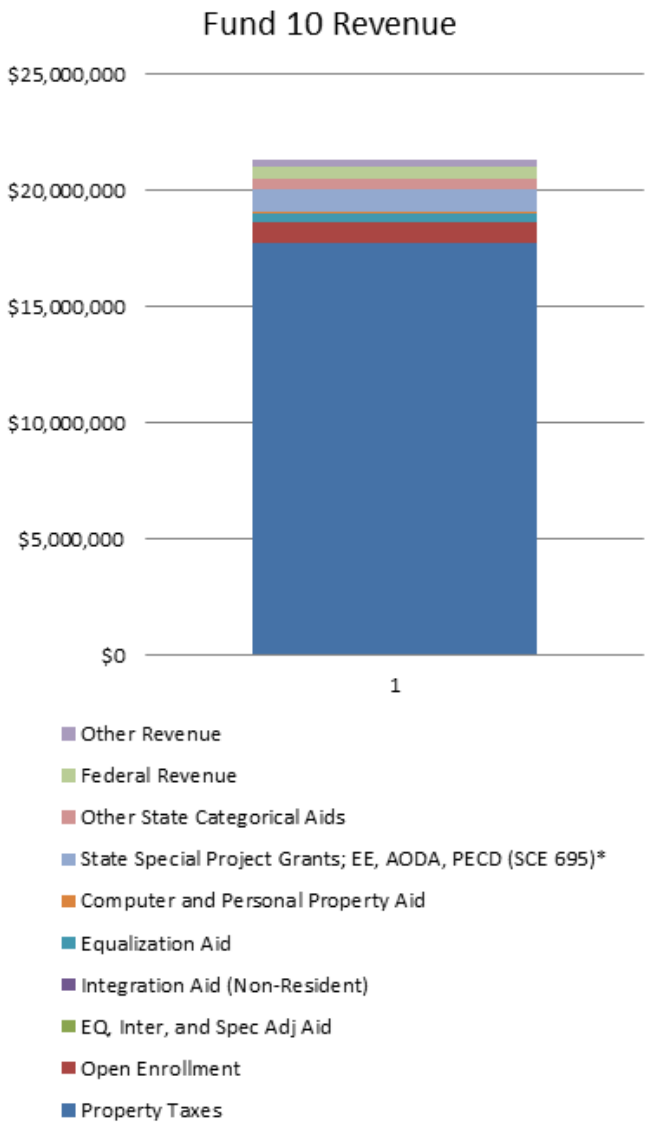
Current Information

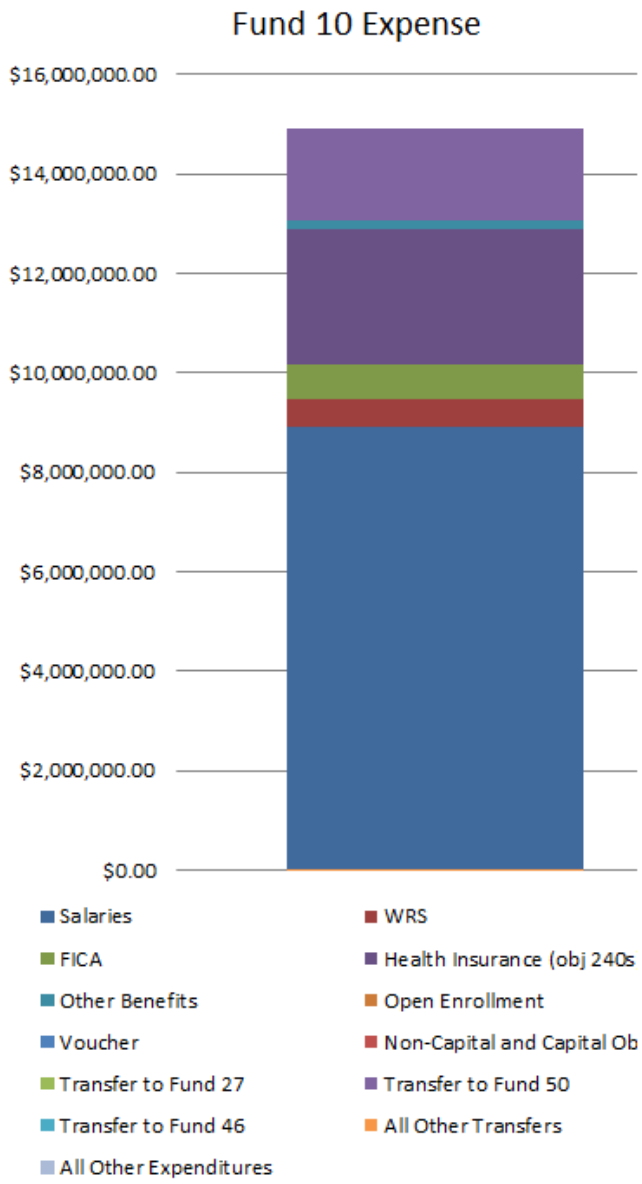
- Additional Revenue - The state budget was approved with an additional $175 per pupil under the revenue limit as well as additional per pupil aid resulting in $88 additional dollars per student. Special education aid was also increased slightly.
- Employee Benefits – We have been advised to budget for a higher than normal increase due to a potential change aimed to simplify the plan, as well as current usage.
- Continued safety improvements – The state has allowed the district to carry-over unused School Safety Grant expenses to this year. Those funds have been budgeted to complete projects expected to have been completed last year.
- The 2019-2020 Transportation Contract was renewed and updated over the summer.
- The Technology and Building & Grounds Departments continued to refine their long-range plans to strategically budget for current and future projects.

Budget Assumptions

- Enrollment has been projected to remain flat for budgeting purposes.
- Open Enrollment In and Out numbers have also been projected to remain stable.
- The Equalized Property Value was increased slightly, 0.04% due to preliminary projections and historical data.

- Prior to the release of the new State budget, the district projected substantial deficits during the second and third year of this three year referendum cycle.
    - The funding added to the State budget is projected to reduce that deficit substantially; however the updated projections still show a deficit in 2021-2022.
    - For that reason, the 2019-2020 budget has been built with a surplus intended to increase the overall fund balance which could be used in future years to help fund a deficit and limit the impact to taxpayers.

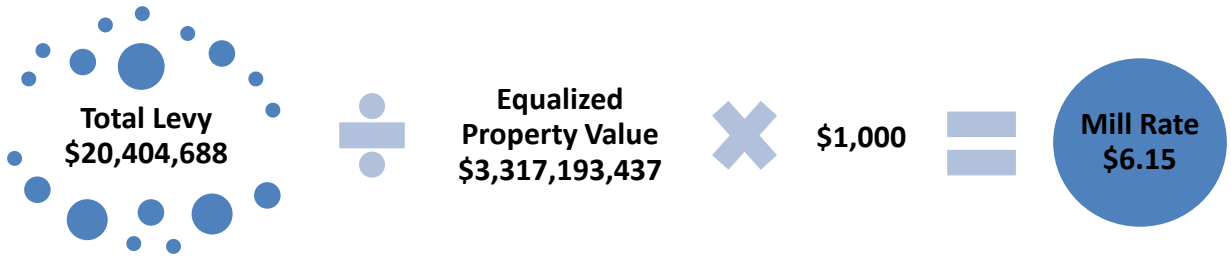




Mill Rate & Tax Impact on Citizens

For every $1,000 of real estate value as assessed by your local town assessor, you will pay the mill rate multiplied by one in property taxes to the Northland Pines District.

For example, if you own a home and land with an assessed value of $300,000 and the mill rate is the estimated 6.15119 you would pay 6.15119 x 300 or $1,845 in property taxes to the Northland Pines District. If you own a home and land assessed at $200,000, you would pay 6.15119 x 200, or $1,230 in property taxes to the District. If you own a home and land assessed at $100,000, you would pay 6.15119 x 100, or $615 in property taxes to the District.



School Year	Equalized Property Value	Debt Service Levy	Total Levy	Tax Rate per $1,000	Tax Rate % Change
2009-10	3,620,073,683	3,981,090	21,358,310	5.89997	12.85%
2010-11	3,548,004,445	4,105,403	21,607,517	6.09005	3.22%
2011-12	3,372,197,321	4,241,840	20,993,921	6.22559	2.23%
2012-13*	3,274,032,633	2,705,839	16,702,872	5.10162	-18.05%
2013-14	3,152,747,598	3,059,206	19,951,783	6.32838	24.05%
2014-15	3,223,586,254	2,600,644	19,086,436	5.92087	-6.44%
2015-16	3,193,224,522	2,482,455	19,050,771	5.96600	0.76%
2016-17	3,213,432,541	2,479,605	19,589,183	6.09603	2.18%
2017-18	3,240,240,067	2,481,328	19,604,015	6.05017	-0.75%
2018-19	3,315,932,288	2,479,840	19,498,419	5.88022	-2.81%
2019-20 Est	3,317,193,437	2,586,273	20,404,687	6.15119	4.61%

* *No operational referendum dollars included within the 2012-2013 revenue limit, only $240,000 for firewall installation.*

Northland Pines School District
Budget Adoption 2019-2020

The following presents data on fund balances, revenue and expenditures for 2017-2018, 2018-2019 fiscal years as well as the proposed budget for 2019-2020 in the format recommended by the Department of Public Instruction.

Fund 10 General Fund

The General Fund is used to account for all financial transactions relating to the district's day-to-day operations, except for those required to be accounted for in other funds.

BUDGET ADOPTION 2019-20			
GENERAL FUND (FUND 10)	**Audited 2017-18**	**Unaudited 2018-19**	**Budget 2019-20**
Beginning Fund Balance (Account 930 000)	8,382,673.17	9,103,900.40	9,757,439.40
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)	0.00	32,790.15	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	(14,249.84)	(14,249.84)	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	6,709,806.54	9,085,360.09	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**9,103,900.40**	**9,757,439.40**	**10,037,606.40**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources 210 Taxes	16,926,750.00	16,827,610.00	17,732,495.00
240 Payments for Services	9,780.00	77,810.00	0.00
260 Non-Capital Sales	9,843.75	13,812.55	10,000.00
270 School Activity Income	22,667.30	21,209.80	22,000.00
280 Interest on Investments	74,016.21	133,550.19	90,000.00
290 Other Revenue, Local Sources	129,834.03	136,705.48	78,000.00
Subtotal Local Sources	**17,172,891.29**	**17,210,698.02**	**17,932,495.00**
Other School Districts Within Wisconsin 310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	621,898.00	775,235.00	917,993.00
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	**621,898.00**	**775,235.00**	**917,993.00**
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	9,888.99	9,361.00	13,705.00
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	**9,888.99**	**9,361.00**	**13,705.00**
State Sources			
610 State Aid -- Categorical	173,987.13	166,360.68	169,505.00
620 State Aid -- General	52,500.00	44,581.00	29,361.00
630 DPI Special Project Grants	59,802.07	33,172.79	29,160.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	307,183.03	321,342.73	359,963.00
660 Other State Revenue Through Local Units	67,347.82	66,347.95	65,000.00
690 Other Revenue	909,648.15	1,328,871.35	1,241,585.00
Subtotal State Sources	**1,570,468.20**	**1,960,676.50**	**1,894,574.00**
Federal Sources 710 **Federal Aid - Categorical**	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	47,662.65	229,528.52	238,726.00
750 IASA Grants	247,869.96	236,256.87	267,847.00
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	9,143.89	10,498.48	9,000.00
790 Other Federal Revenue - Direct	0.00	0.00	
Subtotal Federal Sources	**304,676.50**	**476,283.87**	**515,573.00**
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	5,000.00
870 Long-Term Obligations	0.00	50,723.00	0.00
Subtotal Other Financing Sources	**0.00**	**50,723.00**	**5,000.00**
Other Revenues			
960 Adjustments	18,221.00	7,400.00	8,500.00
970 Refund of Disbursement	197,161.83	11,769.21	6,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	2,196.00	5,983.78	5,300.00
Subtotal Other Revenues	**217,578.83**	**25,152.99**	**19,800.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**19,897,401.81**	**20,508,130.38**	**21,299,140.00**
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	3,594,288.41	3,880,437.47	4,022,348.00
120 000 Regular Curriculum	3,092,340.96	3,191,496.16	3,387,167.00
130 000 Vocational Curriculum	585,120.87	515,428.36	525,018.00
140 000 Physical Curriculum	481,809.85	514,069.54	517,644.00
160 000 Co-Curricular Activities	282,249.36	280,201.23	331,567.00
170 000 Other Special Needs	77,556.37	78,412.73	81,857.00
Subtotal Instruction	**8,113,365.82**	**8,460,045.49**	**8,865,601.00**
Support Sources			
210 000 Pupil Services	398,890.46	471,316.19	489,205.00
220 000 Instructional Staff Services	1,169,525.70	1,112,813.23	1,251,107.00

230 000 General Administration	437,403.31	562,547.49	496,447.00
240 000 School Building Administration	1,240,707.92	1,270,561.07	1,322,173.00
250 000 Business Administration	3,740,058.51	3,942,391.95	4,147,193.00
260 000 Central Services	919,306.76	148,745.26	177,321.00
270 000 Insurance & Judgments	170,174.80	162,689.90	150,525.00
280 000 Debt Services	11,805.19	47,892.36	15,840.00
290 000 Other Support Services	122,914.91	824,935.37	743,604.00
Subtotal Support Sources	**8,210,787.56**	**8,543,892.82**	**8,793,415.00**
Non-Program Transactions			
410 000 Inter-fund Transfers	2,200,503.08	2,064,701.43	2,571,312.00
430 000 Instructional Service Payments	642,832.08	753,259.40	788,645.00
490 000 Other Non-Program Transactions	8,686.04	32,692.24	0.00
Subtotal Non-Program Transactions	**2,852,021.20**	**2,850,653.07**	**3,359,957.00**
TOTAL EXPENDITURES & OTHER FINANCING USES	**19,176,174.58**	**19,854,591.38**	**21,018,973.00**

Fund 21 Special Revenue Trust Fund

Fund 21 is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	77,984.26	71,591.34	84,134.53
900 000 Ending Fund Balance	**71,591.34**	**84,134.53**	**99,634.53**
TOTAL REVENUES & OTHER FINANCING SOURCES	**100,456.23**	**71,761.01**	**54,800.00**
100 000 Instruction	72,796.59	55,150.75	34,750.00
200 000 Support Services	34,052.56	4,067.07	4,550.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	**106,849.15**	**59,217.82**	**39,300.00**

Fund 27 Special Education Fund

Fund 27 is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. Also included are charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. School Age Parent costs are also charged to this fund. No fund balance or deficit can exist in this fund.

SPECIAL EDUCATION FUND (FUND 27)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
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	2,192,903.08	2,027,201.43	2,503,656.00
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	707.50	622.00	0.00
Subtotal Local Sources	**707.50**	**622.00**	**0.00**
Other School Districts Within Wisconsin 310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	75,999.75	36,875.00	44,250.00
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	**75,999.75**	**36,875.00**	**44,250.00**
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	14,147.50	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	216,151.45	243,496.70	220,000.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	**230,298.95**	**243,496.70**	**220,000.00**
State Sources 610 State Aid -- Categorical	716,869.00	771,384.00	789,585.00
620 State Aid -- General	0.00	28,701.00	0.00
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	3,000.00	0.00
Subtotal State Sources	**716,869.00**	**803,085.00**	**789,585.00**
Federal Sources 710 **Federal Aid - Categorical**	0.00	7,673.00	0.00
730 DPI Special Project Grants	232,180.53	227,410.74	268,853.00
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	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**232,180.53**	**235,083.74**	**268,853.00**
Other Financing Sources	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**
Other Revenues 960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	312.00	52.00	100.00
Subtotal Other Revenues	**312.00**	**52.00**	**100.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**3,449,270.81**	**3,346,415.87**	**3,826,444.00**
EXPENDITURES & OTHER FINANCING USES			
Instruction 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	2,706,374.59	2,591,537.57	3,006,383.00
160 000 Co-Curricular Activities	571.75	685.20	689.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	**2,706,946.34**	**2,592,222.77**	**3,007,072.00**
Support Sources			
210 000 Pupil Services	343,051.45	339,360.64	382,222.00
220 000 Instructional Staff Services	192,935.36	193,620.00	216,800.00
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	198,575.16	210,373.46	210,000.00
260 000 Central Services	0.00	0.00	0.00
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	0.00	0.00	0.00
Subtotal Support Sources	**734,561.97**	**743,354.10**	**809,022.00**
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	7,762.50	10,839.00	10,350.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	7,762.50	10,839.00	10,350.00
TOTAL EXPENDTURES & OTHER FINANCING USES	**3,449,270.81**	**3,346,415.87**	**3,826,444.00**

Fund 38 Non-Referendum Debt Service Fund

Fund 38 is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund. This fund is currently being used to account for payments due to an energy efficiency project.

Fund 39 Referendum Approved Debt Service Funds

Fund 39 is used to account for transactions for the repayment of debt issues that were either authorized by school board resolution before August 12, 1993, or approved by referendum. A fund balance may exist in this fund.

DEBT SERVICE FUND (FUNDS 38, 39)	**Audited 2017-18**	**Unaudited 2018-19**	**Budget 2019-20**
900 000 Beginning Fund Balance	171,861.98	163,747.80	146,267.87
900 000 ENDING FUND BALANCES	163,747.80	146,267.87	125,130.87
TOTAL REVENUES & OTHER FINANCING SOURCES	**2,572,265.00**	**2,565,809.00**	**2,565,136.00**
281 000 Long-Term Capital Debt	2,580,379.18	2,583,288.93	2,586,273.00
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	**2,580,379.18**	**2,583,288.93**	**2,586,273.00**
842 000 INDEBTEDNESS, END OF YEAR	**0.00**	**0.00**	**0.00**

Capital Projects Funds

These funds are used to account for expenditures financed through the use of bonds, promissory notes issued per statute 67.12(12), state trust fund loans, land contracts, or an expansion fund tax levy established per statute 120.10(10m). The Northland Pines School District has funds in Fund 46 & Fund 49.

Fund 46 Long Term Capital Improvement Trust Fund

A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a "trust" that is funded with a transfer from the general fund. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan only.

Fund 49 Other Capital Project Fund

Used to report Capital Project Fund activities not required to be reported in Funds 41 or 48. This fund is currently being used for School Forest Capital Projects.

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	0.00	23,350.87	115,314.81
900 000 Ending Fund Balance	23,350.87	115,314.81	145,589.81
TOTAL REVENUES & OTHER FINANCING SOURCES	**627,254.93**	**92,833.94**	**30,275.00**
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	603,904.06	870.00	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	**603,904.06**	**870.00**	**0.00**

Fund 50 Food Service Fund

All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the district's Food Service Fund.

FOOD SERVICE FUND (FUND 50)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	0.00	31,076.05	17,104.22
900 000 ENDING FUND BALANCE	31,076.05	17,104.22	0.22
TOTAL REVENUES & OTHER FINANCING SOURCES	**613,738.36**	**622,773.68**	**661,956.00**
200 000 Support Services	582,662.31	636,745.51	679,060.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**582,662.31**	**636,745.51**	**679,060.00**

Northland Pines School District Community Service Fund
Fund 80 Budget Proposal, 2019-2020

Per the Wisconsin Uniform Financial Accounting Register and the Wisconsin Department of Education, Fund 80 is to be used for activities which are not related to elementary or secondary education programs, but have the primary function of serving the community. Expenditures for these activities may include, but are not limited to; salaries, benefits, travel, purchased services, and equipment. The district may adopt a separate tax levy for this Fund.

The Northland Pines School District utilizes Fund 80 for the operation of the Pines Community Wellness Center (PCWC), which is open to the public year-round.

Revenue	
Taxes	105,000
PCWC Dues & Fees	57,500
Bank Interest	650
Donations	17,000
Total Revenue	**180,150**

Expenditures	
Salary & Benefits	133,793
Full salary & benefits for PCWC Staff and partial salary & benefits for shared staff: Activities Director, Activities Secretary and Webmaster & Community Relations Coordinator.	
Purchased Services	4,350
Supplies & Non-Capital Equipment	16,150
Equipment	25,000
Dues & Fees	5,000
Total Expense	**184,293**
Net	(4,413)

COMMUNITY SERVICE FUND (FUND 80)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	79,313.85	104,258.63	119,719.53
900 000 ENDING FUND BALANCE	104,258.63	119,719.53	115,576.53
TOTAL REVENUES & OTHER FINANCING SOURCES	**195,138.72**	**183,109.16**	**180,150.00**
200 000 Support Services	77,598.83	71,658.50	75,530.00
300 000 Community Services	92,595.11	95,989.76	108,763.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**170,193.94**	**167,648.26**	**184,293.00**

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	**0.00**	**0.00**	**0.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**0.00**	**0.00**	**0.00**
100 000 Instruction	0.00	0.00	0.00
200 000 Support 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**

All Funds Combined

	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
ALL FUNDS TOTAL REVENUES	**27,455,525.86**	**27,390,833.04**	**28,617,901.00**
ALL FUNDS TOTAL EXPENDITURES	**26,669,434.03**	**26,648,777.77**	**28,334,343.00**
IMPACT ON FUND BALANCE	786,091.83	742,055.27	283,558.00

TOTAL LEVY	19,604,015.00	19,498,419.00	**20,404,687.00**
PROPOSED MILL RATE	6.05017%	5.88022%	**6.15119%**