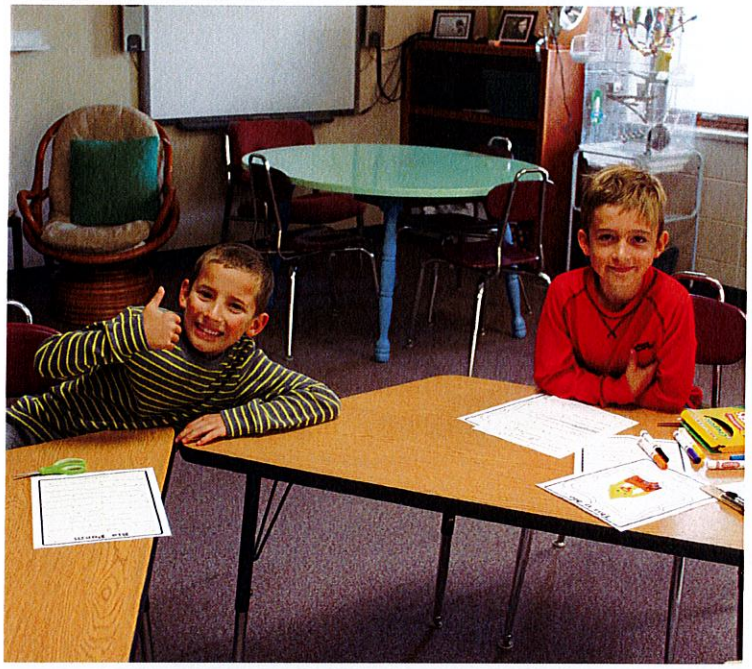
Northland Pines School District



2018-2019 Budget Hearing & Annual Meeting

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Monday, September 24, 2018
Budget Hearing & Annual Meeting 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

Opening of Meeting at 6:00 p.m.

Call to Order by Board President

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 2017 Budget Hearing & Annual Meeting (No Motion required)

Treasurer's Report Approval (Motion Required)

Present and discuss 2018-2019 budget (No motion required)

Levy a tax in accordance with the proposed budget (Motion Required)

Authorize the Board of Education to establish a different date and/or time for the 2019 Budget Hearing & Annual Meeting in accordance with s. 120.08(1) Wis. Stats. (Motion Required)

Other Business within the powers of the Annual Meeting

Adjournment

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)

Introduction to the Annual Meeting

Welcome to 2018-19 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 to reach their potential
4. Supporting student's social and emotional needs

It is important to remember that many challenges continue to face the district and its budget. Minimal state aid and a funding formula that does not take into account the challenges of rural schools makes this a difficult process. The district continues to face declining enrollment and increasing expenses that can only be trimmed back so much without drastically changing our district. We are also entering the third year of a three year referendum and will need to ask our community for approval of another three year operational referendum in February of 2019. Even with the challenges mentioned, this budget puts students safety and learning first and is responsible to the taxpayers of the district.

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 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 2018-19 fiscal year budget (July 1, 2018 to June 30, 2019) 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 2018-19 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!

Welcome & Motions for Consideration
Northland Pines School District
Budget Hearing & Annual Meeting

Good Evening Ladies & Gentlemen:

Welcome to the Budget Hearing & Annual Meeting of the Northland Pines School District. We would like to thank you for your attendance. At this meeting, citizens of the Northland Pines School District make, second and vote on the motions. Below we have provided possible wording for motions for your consideration. Please refer to the Agenda in your packet. Only certain items require a motion from the floor and those are highlighted in yellow. You will notice other items on the agenda which are simply information items requiring no motion.

#1. **No motion required**.

#2. **Motion** to nominate _____ as Chairperson for the meeting. Someone will need to second the motion; then the Chair will ask for a voice vote on the motion as stated and the motion either carries or is defeated according to the public vote.

#3. **No motion required**. (Either the Board Clerk records the minutes or the Chairperson appoints a district elector to record the minutes.)

#4. **No motion required**. A copy of the minutes of the Budget Hearing & Annual Meeting held on September 25, 2017, is in the Annual Budget Report booklet you received this evening.

#5. **Motion** to approve the Treasurer's Report as presented.

#6. **No motion required**.

#7. **Motion** to approve the proposed 2018-19 recommended levy of $19,488,394 for the 2018-19 fiscal year budget.

#8. **Motion** 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.

9. Other Business within the powers of the Annual Meeting.

#10. **Motion** to adjourn "sine die". (This motion is if all business of annual meeting is completed.) **OR** Motion to adjourn until _____(date) and _____ (time) for the consideration of unfinished Annual Meeting business.

Note: 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.

Budget Hearing & Annual Meeting
September 25, 2017

The Budget Hearing and Annual Meeting of the Northland Pines School District was called to order by President Holly McCormack at 6:00 p.m., Monday, September 25, 2017, at the Northland Pines Middle & High School Large Group Instruction Room. Roll call was taken. Present were board members: Chris Petreikis; Jim Mulleady; John Sarama; Holly McCormack; Mike Sealander; David Weber; and Jennifer Payne. Quorum was established.

Also present were Mike Richie, District Administrator; Steve Garbowicz, School Board Legal Counsel; Bob Marshall, Business Manager; Keith Lucius, Ashwaubenon Business Manager; Scott Foster, High School Principal & 7-12 Curriculum; Dan Marien, Middle School Principal; Karie Jo Bornberg, Eagle River Elementary Principal & PK-6 Curriculum; Carie Brock, Land O'Lakes Elementary, SOAR Middle School & SOAR High School Principal; Emily Rhode, Pupil Services Director; Josh Tilley, Dean of Students; Don Anderson, Assistant PreK-6 Principal; Tony Duffek, St. Germain Elementary & Montessori Learning Center Principal; Dave Bohnen, Building & Grounds Director; Susie Block, Executive Assistant; and Ashley Krusick, Public Relations & Webmaster Coordinator. There were three other citizens in attendance as well, for a total of 24 citizens.

Nominations were opened for a chairperson of the meeting. MOTION by Mike Sealander to nominate Holly McCormack as Chairperson of the meeting. Second by Jennifer Payne. Voice vote 24-0. Motion carried. Holly McCormack 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

Holly McCormack, Chairperson, appointed Susie Block to record the minutes of the meeting.

MOTION by Scott Foster to dispense with the reading of the minutes of the September 26, 2016, Budget Hearing & Annual Meeting and approve them as presented. Second by Mike Sealander. Voice vote 24-0. Motion carried.

MOTION by David Weber to approve the Treasurer's Report as presented. Second by Mike Sealander. Voice vote 24-0. Motion carried.

Robert Marshall, Business Manager, presented the 2017-2018 school budget. A discussion of

the proposed budget followed. The administration recommended a levy of $19,664,509.

MOTION by Jennifer Payne to approve the proposed 2017-2018 recommended levy of $19,664,509 for the 2017-2018 fiscal year budget. Second by Dave Bohnen. Voice vote 24-0. Motion carried.

MOTION by Josh Tilley to authorize the Board of Education to establish a different date and/or time for the 2018 Budget Hearing and Annual Meeting in accordance with s. 120.08(1) Wis. Stats. Second by Mike Sealander. Voice vote 24-0. Motion carried.

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

ADJOURNMENT
MOTION by Brian Margelofsky to adjourn. Second by Wendi Kaczkowski. Amendment to motion to adjourn "sine die" by Brian Margelofsky. Amendment seconded by Wendi Kaczkowski. Voice vote on Amendment 24-0. Voice vote on Motion as Amended 24-0. Amended Motion carried.

Meeting adjourned at approximately 6:55 p.m.

Respectfully Submitted,
Susie Block

Treasurer's Report
July 1, 2017 to June 30, 2018
Year-End Cash Reconciliation
(unaudited)

Bank Statement Balances as of June 30, 2018

General Checking (-2142)	100,146.79
Sweep Account (-2169)	6,315,035.65
Food Service Checking (-2193)	12,323.03
Wellness Center Checking (-0653)	28,701.24
Capital Improvement (-1116)	100.58
Sub Total	6,456,307.29
Minus Outstanding Checks	(414,996.13)
Plus Deposits in Transit	0.00
Corrected Bank Balance	**6,041,311.16**

Book Balances as of June 30, 2018

Fund 10 – General	5,738,141.86
Fund 21 – Trust	71,315.21
Fund 27 – Special Ed	(78,790.27)
Fund 38 – Debt	5,892.82
Fund 39 – Debt	157,854.98
Fund 46 – Long Term Capital	100.58
Fund 50 – Food Service	39,975.36
Fund 80 – Community Service	103,387.63
Sub Total	6,037,878.17
Year-End Adjustments	3,432.99
Corrected Book Balance	**6,041,311.16**

Difference 0.00

Treasurer's Report
July 1, 2017 to June 30, 2018
Fund Balances
(unaudited)

Fund 10 (General Fund)

Fund Balance June 30, 2017		8,382,673
Revenues	21,883,209	
Expenditures	(21,161,982)	
Change in Equity	721,227	
Fund Balance June 30, 2018		**9,103,900**

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

Fund Balance June 30, 2017		77,984
Revenues	182,709	
Expenditures	(189,101)	
Change in Equity	(6,392)	
Fund Balance June 30, 2018		**71,592**

Fund 27 (Special Education Fund)

Fund Balance June 30, 2017		0
Revenues	3,797,613	
Expenditures	(3,797,613)	
Change in Equity	0	
Fund Balance June 30, 2018		**0**

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

Fund Balance June 30, 2017		0
Revenues	175,981	
Expenditures	(170,088)	
Change in Equity	5,893	
Fund Balance June 30, 2018		**5,893**

Fund 39 (Debt Service Fund – Referendum Approved Debt)

Fund Balance June 30, 2017		171,862
Revenues	2,481,328	
Expenditures	(2,495,335)	
Change in Equity	(14,007)	
Fund Balance June 30, 2018		**157,855**

Fund 46 (Long Term Capital Improvement Trust Fund)

Fund Balance June 30, 2017		0
Revenues	7,601	
Expenditures	0	
Change in Equity	0	
Fund Balance June 30, 2018		**7,601**

Fund 49 (Other Capital Projects Fund)

Fund Balance June 30, 2017		0
Revenues	817,700	
Expenditures	(801,949)	
Change in Equity	15,751	
Fund Balance June 30, 2018		**15,751**

Fund 50 (Food Service Fund)

Fund Balance as of June 30, 2017		0
Revenues	701,074	
Expenditures	(669,992)	
Change in Equity	31,082	
Fund Balance June 30, 2018		**31,082**

Fund 72 (Private Purpose Trust Fund – Scholarships)

Fund Balance June 30, 2017		174,031
Revenues	47,003	
Expenditures	(74,402)	
Change in Equity	(27,399)	
Fund Balance June 30, 2018		**146,632**

Fund 80 (Community Service Fund - PCWC)

Fund Balance June 30, 2017		79,314
Revenues	226,697	
Expenditures	(201,752)	
Change in Equity	24,945	
Fund Balance June 30, 2018		**104,259**

All Funds Summary

All Funds Fund Balance as of June 30, 2017		8,885,864
Revenues	30,320,913	
Expenditures	29,562,214	
Change in Equity	758,699	
All Funds Fund Balance as of June 30, 2018		**9,644,563**

Budget Overview

Proposed 2018-19 Budget

The proposed 2018-19 budget is presented with Fund 10 revenues of $20,307,064 and Fund 10 expenditures of $20,381,957. This projection will result in a Fund 10 fund balance decrease of $74,893 at the end of the 2018-19 fiscal year. This deficit would reduce the Fund 10 fund balance to $9,029,097 as of June 30, 2019.

Fund 10 Balance History

Fiscal Year	Ending Fund Balance	Fund 10 Expenditures	% of Fund Balance to Expense
2013-14	7,143,880	21,458,422	40.6%
2014-15	7,461,818	20,635,635	36.2%
2015-16	7,626,178	20,036,179	38.1%
2016-17	8,382,673	20,638,614	40.6%
2017-18	9,103,990	21,161,982	43.0%

Revenue & Expense

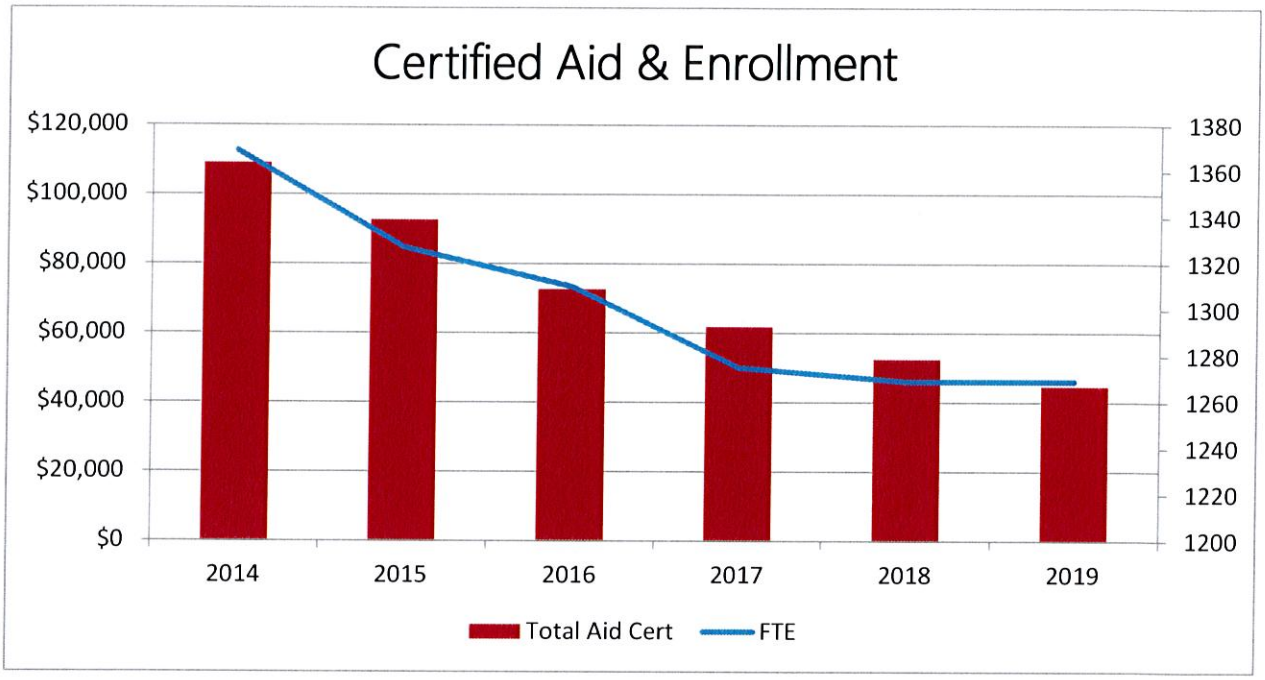
Over the last five years the Northland Pines School District has seen overall expenditures increase by 2.27% while revenues have increased 1.54%. When expenditures outpace revenue, a district may consider utilizing non-recurring operational referendums to maintain existing programs and services. Northland Pines utilizes non-recurring operational referendums and 2018-19 is the final year of a three year operational referendum.

Declining Enrollment

Enrollment for the 2018-19 school year was estimated at 1,269 full-time equivalent students which is equal to the 2017-18 full-time equivalent. However, as student population decreases both the revenue limit authority and amount of aid the district receives will continue to decline.

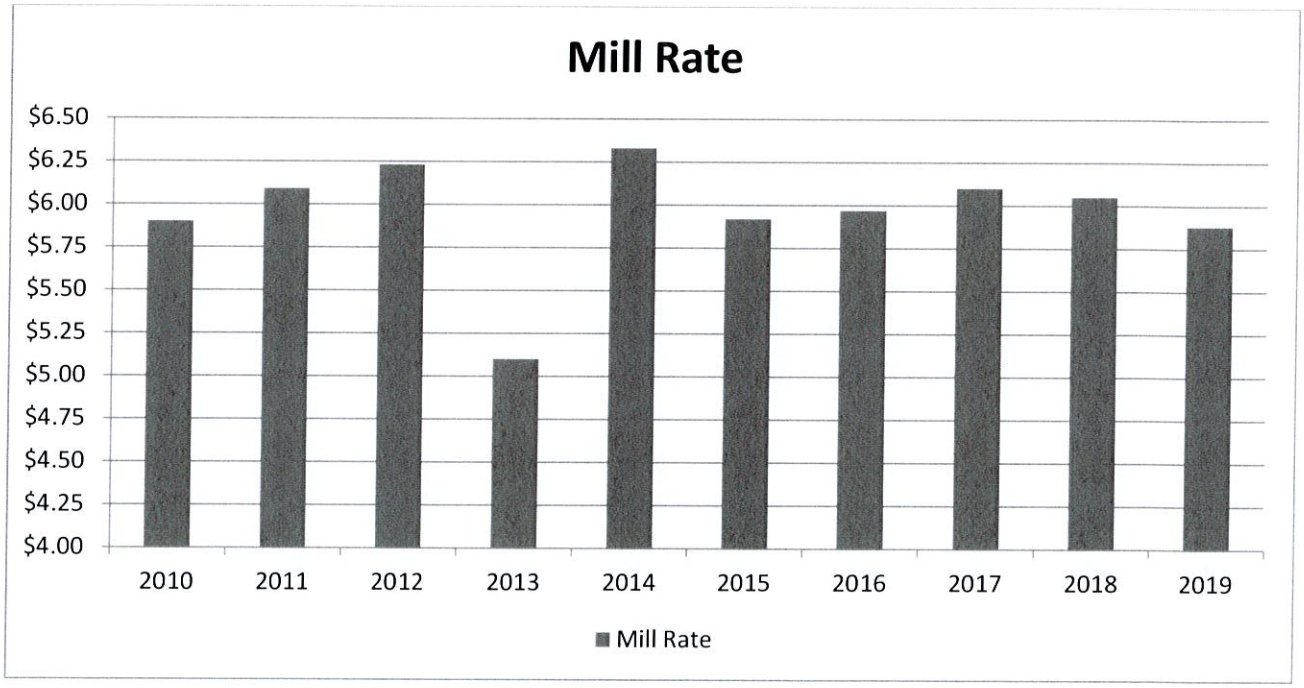
What is the Revenue Limit and how is it calculated?

A district's revenue limit is the maximum amount of revenue that may be raised through state general aid and property tax for the General, Non-Referendum Debt, and Capital Expansion Funds, also referred to as Funds 10, 38, and 41 respectively.



Mill Rate & Property Values

The mill rate for the 2018-19 school year is projected to be $5.88 per thousand of assessed value. This is 2.85% less than the 2017-18 rate of $6.05. The decrease is due to a revenue limit decrease and an equalized property value increase.



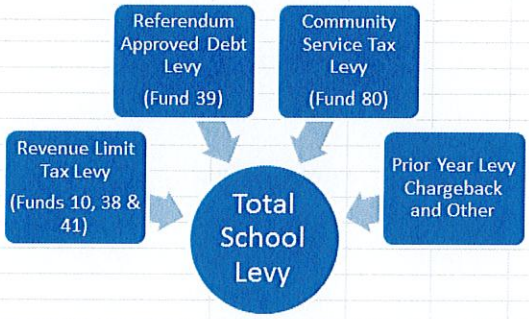
Due to the Northland Pines School District's historically strong property values, the mill rate has remained low. In fact, in 2017-18 Northland Pines had the tenth lowest K-12 mill rate in the state.

Rank	K-12 School District	2017-18 Final Mill Rate
1	Gibraltar Area	2.93
2	Drummond	3.56
3	Green Lake	4.77
4	Washington	4.93
5	Northwood	5.13
6	Mercer	5.30
7	Webster	5.45
8	Sevastopol	5.54
9	Three Lakes	5.85
10	Northland Pines	6.05

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 5.87764 you would pay 5.87764 X 300 or $1,763 in property taxes to the Northland Pines District.

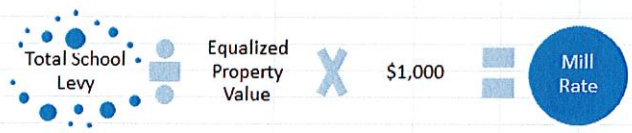
How is the School Levy Calculated?

School district property taxes include the Revenue Limit Levy (General, Non-referendum Debt and Capital Expansion Funds), Referendum-approved Debt Levy (Fund 39) and the Community Services Levy (Fund 80).



2019 Levy Composition	$
Revenue Limit Levy	$16,903,554
Referendum-Approved Debt Levy	$2,479,840
Community Services Levy	$105,000
Prior Year Levy Chargebacks and Ot	$0
Total school-based Levy	**$19,488,394**

How is the Mill Rate Calculated?



2018 Total School Levy	**$19,488,394**
Equalized Property Value	**$3,315,681,307**
Mill Rate	**$5.88**

Tax Impact on Citizens

Year	(TIF Out) Equalized Valuation	Debt Service Levy	All Other Funds Levy	Total Levy	Tax Rate
2009-10	3,620,073,683	4,139,438	17,218,872	21,358,310	5.89997
2010-11	3,548,004,445	4,267,501	17,340,016	21,607,517	6.09005
2011-12	3,372,197,321	4,412,053	16,581,868	20,993,921	6.22559
2012-13	3,274,032,633	2,855,580	13,847,292	16,702,872	5.10162
2013-14	3,152,747,598	3,136,212	16,815,571	19,951,783	6.32838
2014-15	3,223,586,254	2,600,644	16,485,792	19,086,436	5.92087
2015-16	3,193,224,522	2,482,455	16,568,316	19,050,771	5.96600
2016-17	3,225,156,767	2,479,605	17,109,577	19,589,183	6.08759
2017-18	3,240,240,067	2,572,265	17,031,749	19,604,014	6.05017
2018-19	3,315,681,307	2,583,289	17,020,725	19,488,394	5.87764

Home Value	Estimated Taxes
100,000	588
200,000	1,176
300,000	1,763
400,000	2,351
500,000	2,939
600,000	3,527
700,000	4,114
800,000	4,702
900,000	5,290
1,000,000	5,878

Budget Adoption 2018-2019

GENERAL FUND (FUND 10)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance (Account 930 000)	7,626,177.52	8,382,673.17	9,103,900.40
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	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	8,382,673.17	9,103,900.40	9,029,007.40
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**8,382,673.17**	**9,103,900.40**	**9,029,007.40**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources 210 Taxes	17,004,578.00	16,926,750.00	16,817,585.00
240 Payments for Services	6,120.00	9,780.00	20,400.00
260 Non-Capital Sales	5,201.14	9,843.75	4,100.00
270 School Activity Income	23,548.74	22,667.30	22,600.00
280 Interest on Investments	34,029.03	74,016.21	60,000.00
290 Other Revenue, Local Sources	92,764.27	129,834.03	152,000.00
Subtotal Local Sources	**17,166,241.18**	**17,172,891.29**	**17,076,685.00**
Other School Districts Within Wisconsin 310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	574,542.80	621,898.00	665,375.00
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	**574,542.80**	**621,898.00**	**665,375.00**
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	6,630.00	9,888.99	10,502.00
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	**6,630.00**	**9,888.99**	**10,502.00**
State Sources 610 State Aid -- Categorical	169,915.33	173,987.13	160,700.00
620 State Aid -- General	61,814.00	52,500.00	44,625.00
630 DPI Special Project Grants	35,135.01	59,802.07	51,320.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	335,698.53	307,183.03	360,002.00
660 Other State Revenue Through Local Units	68,453.93	67,347.82	68,000.00
690 Other Revenue	481,831.92	909,648.15	1,534,756.00
Subtotal State Sources	**1,152,848.72**	**1,570,468.20**	**2,219,403.00**

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	78,349.00	47,662.65	57,554.00
750 IASA Grants	276,998.64	247,869.96	233,145.00
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	8,762.41	9,143.89	9,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**364,110.05**	**304,676.50**	**299,699.00**
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	66,314.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	**66,314.00**	**0.00**	**0.00**
Other Revenues			
960 Adjustments	17,492.15	18,221.00	10,000.00
970 Refund of Disbursement	30,342.95	197,161.83	20,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	13,959.33	2,196.00	5,400.00
Subtotal Other Revenues	**61,794.43**	**217,578.83**	**35,400.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**19,392,481.18**	**19,897,401.81**	**20,307,064.00**
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	3,296,332.94	3,594,288.41	4,076,430.00
120 000 Regular Curriculum	3,295,121.39	3,092,340.96	3,207,153.00
130 000 Vocational Curriculum	530,331.42	585,120.87	529,111.00
140 000 Physical Curriculum	461,949.21	481,809.85	512,992.00
160 000 Co-Curricular Activities	261,487.15	282,249.36	329,735.00
170 000 Other Special Needs	1,500.00	77,556.37	78,153.00
Subtotal Instruction	**7,846,722.11**	**8,113,365.82**	**8,733,574.00**
Support Sources			
210 000 Pupil Services	376,274.55	398,890.46	449,088.00
220 000 Instructional Staff Services	1,157,217.32	1,169,525.70	1,089,985.00
230 000 General Administration	502,146.34	437,403.31	624,821.00
240 000 School Building Administration	1,199,290.68	1,240,707.92	1,273,818.00
250 000 Business Administration	3,863,049.02	3,740,058.51	3,985,816.00
260 000 Central Services	757,078.05	919,306.76	131,794.00
270 000 Insurance & Judgments	160,888.84	170,174.80	172,567.00
280 000 Debt Services	31,680.20	11,805.19	13,000.00
290 000 Other Support Services	257,489.84	122,914.91	983,061.00
Subtotal Support Sources	**8,305,114.84**	**8,210,787.56**	**8,723,950.00**
Non-Program Transactions			
410 000 Inter-fund Transfers	1,914,505.12	2,200,503.08	2,273,808.00
430 000 Instructional Service Payments	569,643.46	642,832.08	650,625.00
490 000 Other Non-Program Transactions	0.00	8,686.04	0.00
Subtotal Non-Program Transactions	**2,484,148.58**	**2,852,021.20**	**2,924,433.00**
TOTAL EXPENDITURES & OTHER FINANCING USES	**18,635,985.53**	**19,176,174.58**	**20,381,957.00**

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	53,686.19	77,984.26	71,591.34
900 000 Ending Fund Balance	**77,984.26**	**71,591.34**	**71,591.34**
REVENUES & OTHER FINANCING SOURCES	**104,304.78**	**182,708.50**	**0.00**
100 000 Instruction	50,038.86	72,796.59	0.00
200 000 Support Services	5,205.08	34,052.56	0.00
400 000 Non-Program Transactions	24,762.77	82,252.27	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	80,006.71	189,101.42	0.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	**0.00**	**0.00**	**0.00**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	1,892,200.09	2,192,903.08	2,266,308.00
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	845.15	707.50	0.00
Subtotal Local Sources	**845.15**	**707.50**	**0.00**
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	75,999.75	14,750.00
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	**0.00**	**75,999.75**	**14,750.00**
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	**0.00**	**0.00**	**0.00**
Intermediate Sources			
510 Transit of Aids	0.00	14,147.50	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	224,003.09	216,151.45	200,000.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	**224,003.09**	**230,298.95**	**200,000.00**
State Sources			
610 State Aid -- Categorical	700,348.00	716,869.00	798,585.00
620 State Aid -- General	1,262.00	0.00	2,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00

690 Other Revenue	0.00	0.00	0.00
Subtotal State Sources	**701,610.00**	**716,869.00**	**800,585.00**
Federal Sources 710 Federal Aid - Categorical	363.00	0.00	0.00
730 DPI Special Project Grants	335,167.48	232,180.53	288,295.00
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	**335,530.48**	**232,180.53**	**288,295.00**
Other Financing Sources			
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	2,799.15	312.00	200.00
Subtotal Other Revenues	**2,799.15**	**312.00**	**200.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**3,156,987.96**	**3,449,270.81**	**3,570,138.00**
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	2,285,659.22	2,706,374.59	2,756,028.00
160 000 Co-Curricular Activities	0.00	571.75	500.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	**2,285,659.22**	**2,706,946.34**	**2,756,528.00**
Support Sources			
210 000 Pupil Services	479,531.42	343,051.45	379,176.00
220 000 Instructional Staff Services	195,124.48	192,935.36	216,784.00
230 000 General Administration	9,383.50	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	173,436.09	198,575.16	207,300.00
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	**857,475.49**	**734,561.97**	**803,260.00**
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	13,853.25	7,762.50	10,350.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	**13,853.25**	**7,762.50**	**10,350.00**
TOTAL EXPENDTURES & OTHER FINANCING USES	**3,156,987.96**	**3,449,270.81**	**3,570,138.00**

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	216,131.98	171,861.98	163,747.80
900 000 ENDING FUND BALANCES	**171,861.98**	**163,747.80**	**163,747.80**
TOTAL REVENUES & OTHER FINANCING SOURCES	**2,479,605.00**	2,572,265.00	2,583,289.00
281 000 Long-Term Capital Debt	2,523,875.00	2,580,379.00	2,583,289.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.18	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	**2,523,875.00**	**2,580,379.18**	**2,583,289.00**
842 000 INDEBTEDNESS, END OF YEAR	**15,990,000.00**	**13,835,000.00**	**11,650,000.00**

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	0.00	0.00	23,350.87
900 000 Ending Fund Balance	**0.00**	**23,350.87**	**50,986.87**
TOTAL REVENUES & OTHER FINANCING SOURCES	**0.00**	627,254.93	27,636.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	603,904.06	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**0.00**	**603,904.06**	**0.00**

FOOD SERVICE FUND (FUND 50)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	0.00	(0.00)	31,081.55
900 000 ENDING FUND BALANCE	**(0.00)**	**31,081.55**	**31,281.55**
TOTAL REVENUES & OTHER FINANCING SOURCES	**622,466.40**	613,743.86	607,100.00
200 000 Support Services	622,466.40	582,662.31	606,900.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**622,466.40**	**582,662.31**	**606,900.00**

COMMUNITY SERVICE FUND (FUND 80)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	68,257.96	79,313.85	104,258.63
900 000 ENDING FUND BALANCE	**79,313.85**	**104,258.63**	**115,181.63**
TOTAL REVENUES & OTHER FINANCING SOURCES	**197,096.67**	195,138.72	193,200.00
200 000 Support Services	88,520.02	77,598.83	72,807.00
300 000 Community Services	97,520.76	92,595.11	109,470.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**186,040.78**	**170,193.94**	**182,277.00**

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
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**

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
GROSS TOTAL EXPENDITURES -- ALL FUNDS	25,205,362.38	26,743,572.12	27,324,560.92
Interfund Transfers (Source 100) - ALL FUNDS	1,914,505.00	2,200,503.00	2,273,808.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	**23,290,857.38**	**24,543,069.12**	**25,050,752.92**
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		**5.38%**	**2.07%**

Proposed Tax Levy

Levy Summary	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
General Fund	17,004,577.70	16,926,749.13	16,817,585.08
Referendum Debt Service Fund	2,479,605.00	2,481,328.00	2,479,840.00
Non-Referendum Debt Service Fund	0.00	90,937.00	85,968.92
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	105,000.00	105,000.00	105,000.00
Prior Year Levy Chargeback	0.00	0.00	0.00
Other Levy	0.00	0.00	0.00
TOTAL SCHOOL LEVY	**19,589,182.70**	**19,604,014.13**	**19,488,394.00**
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		**0.08%**	**-0.59%**

Northland Pines School District Community Service Fund
Fund 80 Budget Proposal
2018-19

Per the Wisconsin Uniform Financial Accounting Register and the Wisconsin Department of Education, Fund 80 is to be used for activities which are not elementary and secondary educational 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 utilized Fund 80 primarily 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	68,000
Bank Interest	200
Moonlight Run	20,000
Total Revenue	**193,200**

Expenditures	
Full salaries & benefits for Pines Community Wellness Center staff	135,127
Partial salaries & benefits for the following shared staff:	
Activities Director	
Activities Director Secretary	
Webmaster & Community Relations Coordinator	
Purchased Services	3,950
Supplies & Non-Capital Equipment	15,700
Equipment	25,000
Dues & Fees	2,500
Total Expense	**182,277**
Net	**10,923**