



School District of Onalaska

2017-2018 Budget Hearing

September 25, 2017

2017-2018 Budget Highlights

Budget Process

11/16	Reivew and update long-range forecast
12/16	Revenue forecast, salary/benfits budget, site budget target amounts
1/17	Administrative Team discussion of budget projection, site budget target amounts and long range forecast
2/17	Adjustment of revenue forecast based upon any State budget changes, if necessary
3/1/17	Site budgets Due
4/17/17	Board Budget Meeting #1
5/8/17	Board Budget Meeting #2 - part of regular board meeting
8/28/17	Board - Approval to Prepare Budget for Public Hearing
9/8/17	Publication of Proposed Budget
9/25/17	Public Hearing - budget overview - same evening a Regular Board Meeting
10/9/17	Adopt Budget - Part of Regular Board Meeting
10/23/17	Board Certifies Levy/Approves Necessary Budget Revisions
11/10/17	Certify Levy to Municipalities

2017-2018 Budget Highlights

Budget Process

The motivation behind this scheduling is to reduce public misinformation – the *levy would not be approved until information is available to compute it*
All levy estimate information will be presented as in the past.

This budget process is possible because the School District of Onalaska is structured as a “unified” district, rather than a “common” district.

2017-2018 Budget Highlights

Year Four of Two – 5-year Operating Referenda –

The 2017-2018 budget relies on a referendum-approved \$2,100,000 of additional revenue authority for operations and \$500,000 for technology.

Operations:

2014-2015	\$1.9 M
2015-2016	\$1.9 M
2016-2017	\$2.1 M
2017-2018	\$2.1 M
2018-2019	\$2.1 M

Technology:

2014-2015	\$0.5 M
2015-2016	\$0.5 M
2016-2017	\$0.5 M
2017-2018	\$0.5 M
2018-2019	\$0.5 M

2017-2018 Budget Highlights

Revenue Limit Formula – per pupil amount change

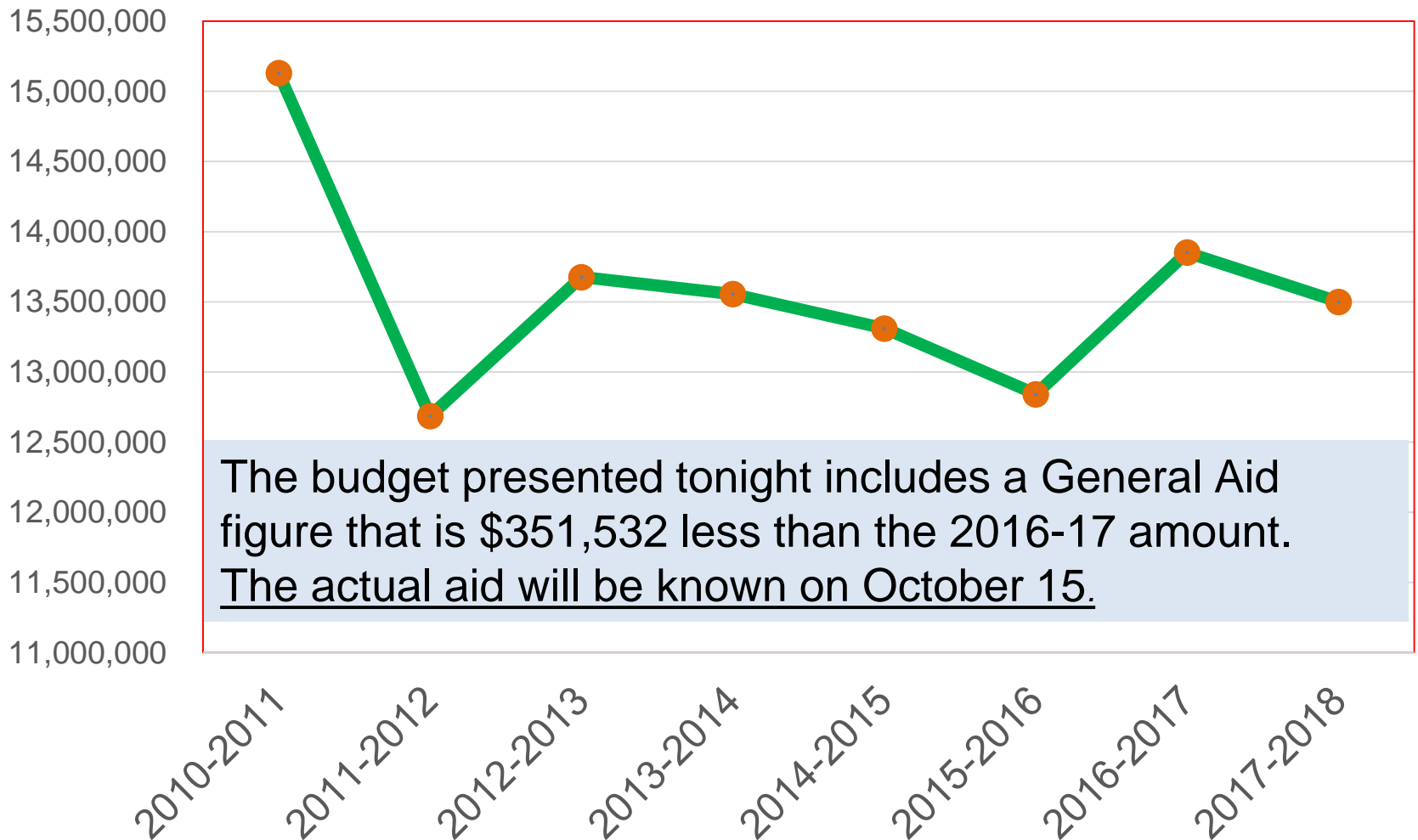
- Pre 2011-12, ***\$200-300 increases***
- 2011-12, a ***decrease of \$473 per pupil***
- 2012-13, a ***\$50 per pupil increase***
- 2013-14, a ***\$75 per pupil increase***
- 2014-15, a ***\$75 per pupil increase***
- 2015-16, **No Increase**
- 2016-17, **No Increase**
- 2017-18, **No Increase (Proposed JFC/Gov)**

Per Pupil Adjustment Aid – *(outside the revenue limit)*

- 2012-13, ***Created at \$50 per pupil****
- 2013-14, a ***\$25 per pupil increase to \$75 per pupil**** **change in comp between years*
- 2014-15, a ***\$75 per pupil increase to \$150 per pupil***
- 2015-16, **No Increase**
- 2016-17, a ***\$100 per pupil increase to \$250 per pupil***
- 2017-18, a ***\$200 per pupil increase to \$450 per pupil (Proposed JFC/Gov)***

2017-2018 Budget Highlights

- State Equalization Aid (General Aid) –



2017-2018 Budget Highlights

Property Taxes – still only a projection

- **\$18,225,409**
- increase of **\$294,417** or **1.64%**
- mill rate: **\$9.67** down from \$9.89 / \$1,000 of equalized value
- *(Onalaska's 2016-17 tax rate of \$9.89 was 0.7% below the state average of \$9.96 – most recent year on DPI website)*
- Need to know:
 - equalized value of the school district – early Oct.
 - student count from Sept. 15
 - certified state equalization aid (Oct. 15*)
 - **October 13 this year as the 15th falls on Sunday*
 - adjustments due to voucher schools
 - (all will be known by October 23, 2017: date for levy certification)*

2017-2018 Budget Highlights

Site Budgets –

- Building and other site budgets: *frozen*

Capital Assets Program Support (CAPS) –

new budget **\$1,423,046** – down from \$2,491,043.

- **\$250,000** for curriculum resources,
- **\$417,000** for technology,
- **\$251,046** for buildings and sites projects,
- **\$260,000** for energy projects
- **\$65,000** for print management services.

2017-2018 Budget Highlights

Salaries / Wages for 2016-2017 –

- **Pay was frozen for 2011-2012**, Employees started paying half the WRS premium, net effect on staff = 6% decrease in earnings
- **In 2012-2013**, using the 19% health insurance plan savings, a 3.16% all staff cost-of-living increase (*based on Consumer Price Index - CPI*)
- **2013-2014**, budget included a CPI increase of 2.07% plus year 1 of the “Uniform Hourly Wage” targets
- **2014-2015**, budget included a CPI salary increase 1.46% plus year 2 of the “Uniform Hourly Wage” targets
- **2015-2016**, budget included a CPI salary increase of 1.62% plus year 3 of the “Uniform Hourly Wage” targets
- **2016-2017**, budget included a 2.70% average salary increase
- **2017-2018**, budget included a CPI salary increase of 1.26% plus alternative compensation was added for the teacher group.

2017-2018 Budget Highlights

Anticipated Budget Revisions–

- **Tax levy and state aid** based on actual values for student count, property valuation, and state aid certification.
- **Open enrollment** based on confirmation of actual participation in/out and review of special education open enrollment.
- Current budget does not reflect possible board action on **energy projects**.
- Review **grants** for final revenue, including prior-year carryover, and updated expenditures.
- Updates to **personnel budget** to incorporate salary and benefit expense associated with 2017-18 staff.

GENERAL FUND (FUND 10)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	4,782,677.38	5,876,480.15	5,814,099.96
TOTAL ENDING FUND BALANCE	5,876,480.15	5,814,099.96	5,770,679.96

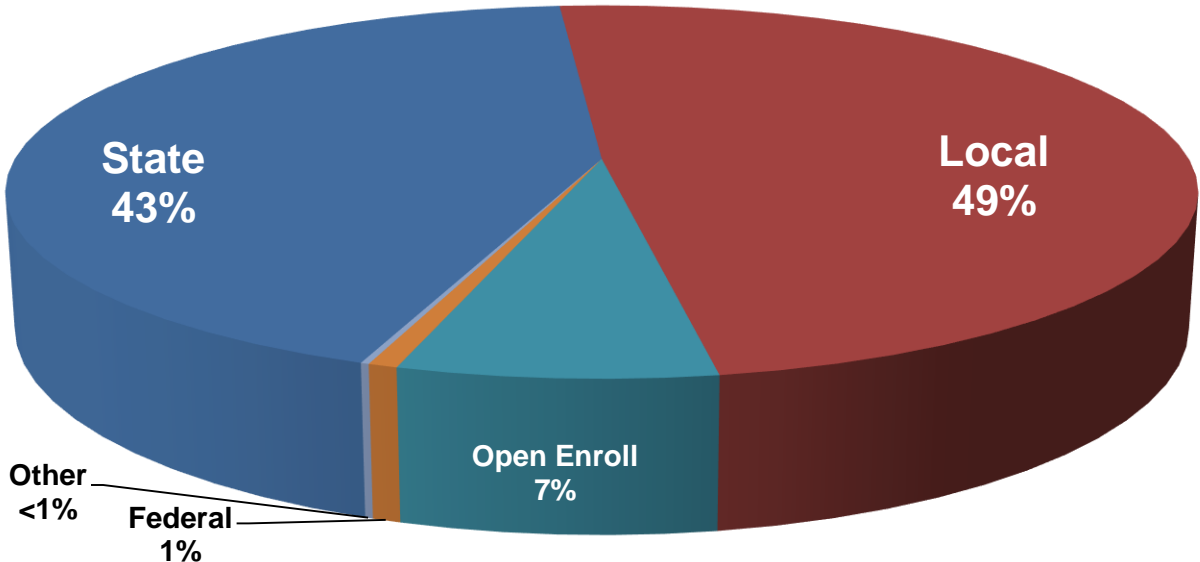
Board Policy 8160 – *“...The Board will work towards adding to the fund balance with a long-term goal of eliminating the need to cash-flow borrow and to set aside funds for contingencies and potential future revenue instability.”*

2017-2018 Budgeted Expenditures: **\$33,790,333**

Undesignated/Assigned Fund Balance: (*\$5,814,099.96 less \$199,580.73 Restricted*) = **\$5,614,519.23 or 16.6%**

Cash-flow borrowing was still necessary in 2016-17 and is anticipated to be necessary in 2017-18. A fund balance of approximately 21.6%, or approximately \$1.6 million more, could avoid cash-flow borrowing.

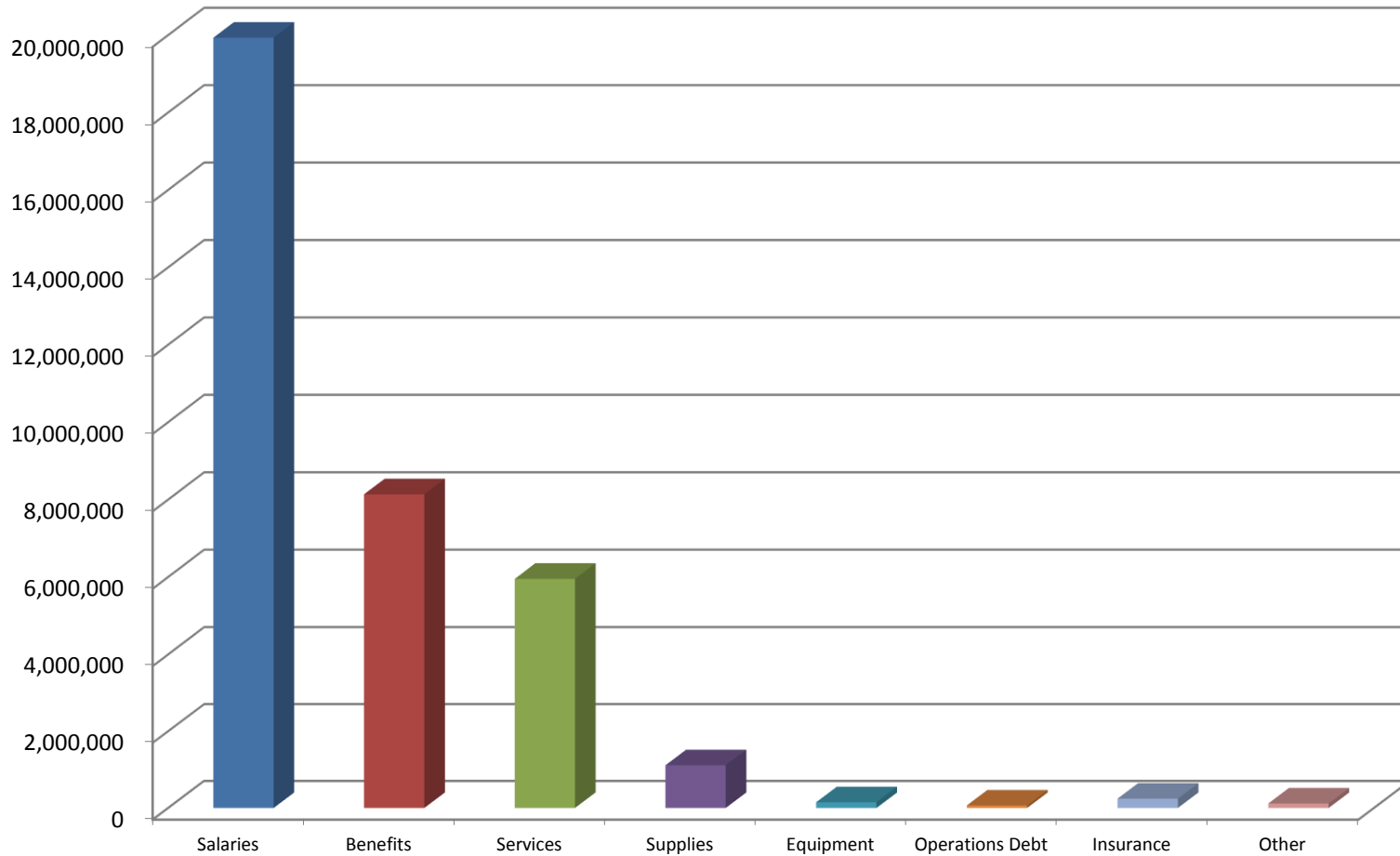
2017-2018 Budgeted General Fund Revenue



GENERAL FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
REVENUES & OTHER FINANCING SOURCES			
Local Sources			
210 Taxes	16,288,847.62	15,666,821.31	16,266,812.00
240 Payments for Services	0.00	7,044.72	0.00
260 Non-Capital Sales	21,651.65	20,656.88	0.00
270 School Activity Income	116,461.50	112,126.32	104,000.00
280 Interest on Investments	6,691.55	12,888.11	10,500.00
290 Other Revenue, Local Sources	205,054.77	296,675.32	54,400.00
Subtotal Local Sources	16,638,707.09	16,116,212.66	16,435,712.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	7,831.36	0.00
340 Payments for Services	2,408,646.23	2,716,223.25	2,475,000.00
Subtotal Other School Districts within Wisconsin	2,408,646.23	2,724,054.61	2,475,000.00
Intermediate Sources			
510 Transit of Aids	1,000.00	1,120.00	0.00
Subtotal Intermediate Sources	1,000.00	1,120.00	0.00

GENERAL FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
State Sources			
610 State Aid -- Categorical	601,624.98	159,086.20	160,500.00
620 State Aid -- General	12,841,178.00	13,851,532.00	13,500,000.00
630 DPI Special Project Grants	38,933.71	28,927.50	0.00
690 Other Revenue	114,566.00	897,763.90	882,454.00
Subtotal State Sources	13,596,302.69	14,937,309.60	14,542,954.00
Federal Sources			
710 Transit of Aids	19,454.51	18,019.66	0.00
730 DPI Special Project Grants	81,782.30	94,976.24	0.00
750 IASA Grants	328,983.00	291,684.22	203,247.00
770 Other Federal Revenue Through Local Units	902.09	947.75	0.00
780 Other Federal Revenue Through State	18,184.47	25,280.54	25,000.00
Subtotal Federal Sources	449,306.37	430,908.41	228,247.00
Other Financing Sources			
860 Compensation, Fixed Assets	13,740.00	1,000.00	0.00
870 Long-Term Obligations	52,887.59	0.00	0.00
Subtotal Other Financing Sources	66,627.59	1,000.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	45,468.69	165,079.90	65,000.00
990 Miscellaneous	63,820.62	8,842.27	0.00
Subtotal Other Revenues	109,289.31	173,922.17	65,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	33,269,879.28	34,384,527.45	33,746,913.00

2017-2018 Budgeted General & Special Ed Fund Expenditures, Combined



GENERAL FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	7,355,236.73	7,384,712.32	7,448,390.00
120 000 Regular Curriculum	6,934,610.98	7,177,518.80	7,160,358.00
130 000 Vocational Curriculum	771,157.88	828,545.57	773,639.00
140 000 Physical Curriculum	1,024,622.54	1,012,122.55	1,031,897.00
160 000 Co-Curricular Activities	556,394.18	684,829.88	568,910.00
170 000 Other Special Needs	80,005.88	120,789.06	109,187.00
Subtotal Instruction	16,722,028.19	17,208,518.18	17,092,381.00

GENERAL FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Support Sources			
210 000 Pupil Services	748,705.99	776,347.12	829,907.00
220 000 Instructional Staff Services	1,394,846.85	1,383,615.41	1,362,830.00
230 000 General Administration	661,498.10	792,348.99	832,616.00
240 000 School Building Administration	1,639,676.96	1,621,717.25	1,682,380.00
250 000 Business Administration	5,520,313.83	6,672,668.91	5,643,158.00
260 000 Central Services	268,989.85	652,362.98	652,445.00
270 000 Insurance & Judgments	297,287.87	254,141.94	246,400.00
280 000 Debt Services	73,105.06	37,464.50	66,050.00
290 000 Other Support Services	145,116.36	121,653.32	132,157.00
Subtotal Support Sources	10,749,540.87	12,312,320.42	11,447,943.00
Non-Program Transactions			
410 000 Inter-fund Transfers	3,271,212.59	3,251,265.79	3,630,009.00
430 000 Instructional Service Payments	1,365,524.88	1,498,626.61	1,610,000.00
490 000 Other Non-Program Transactions	67,769.98	176,176.64	10,000.00
Subtotal Non-Program Transactions	4,704,507.45	4,926,069.04	5,250,009.00
TOTAL EXPENDITURES & OTHER FINANCING USES	32,176,076.51	34,446,907.64	33,790,333.00

SPECIAL PROJECT FUNDS (FUND 21)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
900 000 Beginning Fund Balance	99,087.53	97,194.42	140,018.70
900 000 Ending Fund Balance	97,194.42	140,018.70	140,018.70
TOTAL REVENUES & OTHER FINANCING SOURCES	356,231.64	345,875.10	0.00
100 000 Instruction	299,379.21	159,875.97	0.00
200 000 Support Services	58,745.54	143,174.85	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	358,124.75	303,050.82	0.00

SPECIAL PROJECT FUNDS (FUND 27)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
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	5,080,389.29	5,340,009.17	5,551,360.00
100 000 Instruction	3,684,309.46	3,929,658.89	4,063,457.00
200 000 Support Services	1,049,833.05	1,033,058.03	1,132,903.00
400 000 Non-Program Transactions	346,246.78	377,292.25	355,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,080,389.29	5,340,009.17	5,551,360.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
900 000 Beginning Fund Balance	1,413,934.18	1,416,674.26	1,430,697.01
900 000 ENDING FUND BALANCES	1,416,674.26	1,430,697.01	613,554.01
TOTAL REVENUES & OTHER FINANCING SOURCES	2,350,907.58	2,347,207.75	2,034,672.00
281 000 Long-Term Capital Debt	2,223,624.55	2,333,185.00	2,851,815.00
282 000 Refinancing	124,542.95	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,348,167.50	2,333,185.00	2,851,815.00
842 000 INDEBTEDNESS, END OF YEAR	23,420,000.00	22,585,000.00	21,220,000.00

- revenue (levy) is for calendar 2018
- expenditures (payments) are fiscal 2017-2018
- debt limit 10% of eq val ~ \$190 million

2015 WISTAX: Wis. K-12 capital/debt per student \$784; Sch Dist of Onalaska \$705 (90%)

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
900 000 Beginning Fund Balance	7,937,689.64	41,824.24	0.00
900 000 Ending Fund Balance	41,824.24	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	132,985.98	43.95	0.00
200 000 Support Services	8,028,851.38	41,868.19	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	8,028,851.38	41,868.19	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
900 000 Beginning Fund Balance	427,408.27	347,343.55	277,432.27
900 000 ENDING FUND BALANCE	347,343.55	277,432.27	277,432.27
TOTAL REVENUES & OTHER FINANCING SOURCES	1,404,079.53	1,437,124.40	1,367,253.00
200 000 Support Services	1,484,144.25	1,507,035.68	1,367,253.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,484,144.25	1,507,035.68	1,367,253.00

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
General Fund	16,250,950.00	15,628,905.00	16,231,812.00
Referendum Debt Service Fund	2,094,545.00	2,088,875.00	1,781,450.00
Non-Referendum Debt Service Fund	213,212.00	213,212.00	212,147.00
TOTAL SCHOOL LEVY	18,558,707.00	17,930,992.00	18,225,409.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-3.38%	1.64%

This proposed levy will be revised when the following are known:

- **Pupil Count** – the count was September 15, it’s being tabulated now
- **Equalized Value** of the District (tax base) – Dept. of Revenue, early October
- **Equalized Aid** (General Aid) - Dept. of Public Instruction, October 15



School District of Onalaska

2017-2018 Budget Hearing

September 25, 2017