

DeForest Area School District

2019-20 Budget Revision

as of

June 8, 2020



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Budget Revision Notes

Please note: Changes of minimal dollar amounts were not included in the following explanations.

Fund Balance:

Reclassification of current unassigned fund balance of \$2,000,000 and any unspent budget dollars from 2019-20 be designated as Assigned for the purpose of offsetting budgetary impacts and lost revenue that may result from COVID-19. (The Board can reclassify this down the road if it is not needed).

#1 COVID-19 impacts on the market also had a negative impact on the interest rates.

#2 Open Enrollment numbers fluctuate during the year with alternative open enrollment applications, as well as, students ending their open enrollment status. The updated budget reflects the amounts known to us as of 5-19-2020

#3 With the closures due to COVID-19, we no longer had a need for substitutes and other non-permanent type positions. This reduction in costs can be found through out the salary and benefit portions of this budget amendment. This also reduced the amount of money needed to complete the annual transfer from fund 10 to fund 27.

#4 Updated estimates for state aids, special education aid and federal grants are included in this amendment. Typically we receive updated allocations/awards through out the school year. However, some of these numbers may not be finalized until final aid and grant payments are made at the end of the fiscal year.

#5 The proposed increase in the contribution to fund 46 and fund 73 are a result of the freed up budget dollars from the impact of COVID-19. (Please note that the contribution to fund 73 appears in the benefit section of the 800 cost center).

#6 This adjustment was made to recognize the BAN sale from the Spring of 2020 for the 2019 Referendum.

#7 Although there is no proposed adjustment at this time to fund 50, please be aware that there will be a considerable negative impact from COVID-19. The full extent of this impact will not be known until the end of year claims and food costs are finalized. It is possible that a transfer may be needed from fund 10 to fund 50 to balance the program.

#8 The reduction in the pupil transportation budget is directly related to the COVID-19 closure. The daily rates assessed during the closure were reduced to remove costs saved from gas and extra co-curricular/athletic routes and other overhead costs that were not incurred due to the closure.

Budget Summary by Fund

| General Fund 10 | 2017-18 | 2018-19 | 2019-20* | Previous Budget |
|---|---------------|---------------|---------------|-----------------|
| Revenues | \$ 39,796,450 | \$ 42,205,123 | \$ 44,840,363 | \$ 44,949,432 |
| Expenses | (39,681,830) | (42,022,512) | (44,604,425) | 44,949,432 |
| Surplus/Defecit | \$ 114,620 | \$ 182,611 | \$ 235,938 | |
| Fund Balance | \$ 19,064,608 | \$ 19,247,219 | \$ 17,224,511 | |
| Assigned Fund Balance - Estimate Covid-19 Budget Relief | | | \$ 2,258,645 | See FB Note |
| Percent of Operating Expenditures | 48% | 46% | 39% | |

| Special Revenue Trust Fund 21 | 2017-18 | 2018-19 | 2019-20* | Previous Budget |
|-------------------------------|-------------|------------|------------|-----------------|
| Revenues | \$ 546,649 | \$ 340,637 | \$ - | |
| Expenses | (591,706) | (334,750) | - | |
| Surplus/Defecit | \$ (45,057) | \$ 5,887 | \$ - | |
| Fund Balance | \$ 190,208 | \$ 196,095 | \$ 196,095 | |

| Special Education Fund 27 | 2017-18 | 2018-19 | 2019-20* | Previous Budget |
|---------------------------|--------------|--------------|--------------|-----------------|
| Revenues | \$ 6,618,212 | \$ 7,113,530 | \$ 7,546,928 | \$ 7,771,050 |
| Expenses | 6,618,212 | 7,113,530 | 7,546,928 | 7,771,050 |
| Surplus/Defecit | \$ - | \$ - | \$ - | |
| Fund Balance | \$ - | \$ - | \$ - | |

| Debt Service Fund 39 | 2017-18 | 2018-19 | 2019-20* | Previous Budget |
|----------------------|--------------|--------------|----------------|-----------------|
| Revenues | \$ 3,783,806 | \$ 6,998,316 | \$ 97,791,448 | |
| Expenses | 3,980,424 | 3,990,924 | 99,162,711 | |
| Surplus/Defecit | \$ (196,618) | \$ 3,007,392 | \$ (1,371,263) | |
| Fund Balance | \$ 1,926,111 | \$ 4,933,503 | \$ 3,562,240 | |

| Capital Projects Fund 41 | 2017-18 | 2018-19 | 2019-20* | Previous Budget |
|--------------------------|--------------|--------------|--------------|-----------------|
| Revenues | \$ 500,000 | \$ 536,810 | \$ 2,000,000 | |
| Expenses | - | 386,325 | 1,363,000 | |
| Surplus/Defecit | \$ 500,000 | \$ 150,484 | \$ 637,000 | |
| Fund Balance | \$ 3,016,778 | \$ 3,167,263 | \$ 3,804,263 | |

| Capital Projects Trust Fund 46 | 2017-18 | 2018-19 | 2019-20* | Previous Budget |
|--------------------------------|------------|--------------|--------------|-----------------|
| Revenues | \$ 962,290 | \$ 1,461,555 | \$ 1,050,000 | |
| Expenses | - | - | - | |
| Surplus/Defecit | \$ 962,290 | \$ 1,461,555 | \$ 1,050,000 | |

Budget Summary by Fund

| Capital Improvement Fund 49 | 2017-18 | 2018-19 | 2019-20* | Previous Budget |
|-----------------------------|----------------|---------------|----------------------|-----------------|
| Revenues | \$ 5,346 | \$ 90,076,999 | \$ 24,400,000 | |
| Expenses | 3,384,805 | 1,038,078 | 20,595,000 | 20,581,000 |
| Surplus/Defecit | \$ (3,379,459) | \$ 89,038,922 | \$ 3,805,000 | |
| Fund Balance | \$ - | \$ 89,038,922 | \$ 92,843,922 | |

| Food Service Fund 50 | 2017-18 | 2018-19 | 2019-20* | Previous Budget |
|----------------------|--------------|--------------|---------------------|-----------------|
| Revenues | \$ 1,524,900 | \$ 1,492,294 | \$ 1,631,110 | |
| Expenses | 1,535,783 | 1,591,040 | 1,659,877 | |
| Surplus/Defecit | \$ (10,883) | \$ (98,746) | \$ (28,767) | |
| Fund Balance | \$ 380,023 | \$ 281,277 | \$ 252,510 | |

| Scholarship Fund 72 | 2017-18 | 2018-19 | 2019-20* | Previous Budget |
|---------------------|------------|------------|------------|-----------------|
| Revenues | \$ 15,067 | \$ 21,016 | \$ - | |
| Expenses | 21,550 | 21,100 | - | |
| Surplus/Defecit | \$ (6,483) | \$ (84) | \$ - | |
| Fund Balance | \$ 366,680 | \$ 366,596 | \$ 366,596 | |

| Post-Retirement Fund 73 | 2017-18 | 2018-19 | 2019-20* | Previous Budget |
|-------------------------|--------------|--------------|-------------------|-----------------|
| Revenues | \$ 596,707 | \$ 601,300 | \$ 751,950 | 451,950 |
| Expenses | 735,354 | 575,661 | 748,566 | |
| Surplus/Defecit | \$ (138,647) | \$ 25,639 | \$ 3,384 | |
| Fund Balance | \$ 3,723,032 | \$ 3,748,671 | \$ 3,752,055 | |

| Community Service Fund 80 | 2017-18 | 2018-19 | 2019-20* | Previous Budget |
|---------------------------|-------------|------------|-------------------|-----------------|
| Revenues | \$ 131,608 | \$ 135,309 | \$ 138,430 | |
| Expenses | 143,964 | 139,072 | 138,930 | |
| Surplus/Defecit | \$ (12,356) | \$ (3,762) | \$ (500) | |
| Fund Balance | \$ 45,251 | \$ 41,488 | \$ 40,988 | |

Budget Summary by Fund

| Package & Cooperative Student Events Fund 96 | 2017-18 | 2018-19 | 2019-20* | Previous Budget |
|--|-------------|-------------|-------------------|-----------------|
| Revenues | \$ 31,908 | \$ 43,477 | \$ 23,000 | |
| Expenses | 31,908 | 43,477 | 31,655 | 23,000 |
| Surplus/Defecit | <u>\$ -</u> | <u>\$ -</u> | <u>\$ (8,655)</u> | |
| Fund Balance | \$ - | \$ - | \$ (8,655) | |

| Package & Cooperative Hockey Fund 97 | 2017-18 | 2018-19 | 2019-20* | Previous Budget |
|--------------------------------------|-------------------|-------------|------------------|-----------------|
| Revenues | \$ 38,321 | \$ 34,187 | \$ 36,820 | |
| Expenses | 39,760 | 34,187 | 36,820 | |
| Surplus/Defecit | <u>\$ (1,439)</u> | <u>\$ -</u> | <u>\$ -</u> | |
| Fund Balance | \$ (1,439) | \$ (1,439) | \$ (1,439) | |

*Estimate Only

Revenues

| Source | Description | 2017-18 Actual | 2018-19 Actual | 2019-20 Draft | Previous Budget 2/24/2020 | Budget Note |
|------------------------|--------------------------------------|----------------------|----------------------|----------------------|------------------------------|----------------|
| General Fund 10 | | | | | | |
| 100 | Operating Transfers | \$ 16,457 | \$ 11,225 | \$ - | | |
| 200 | Local Sources | | | | | |
| 211 | Property Taxes | \$ 20,042,761 | \$ 19,150,420 | \$ 21,706,883 | | |
| 212 | Tax Levy Chargebacks | 0 | 0 | 0 | | |
| 219 | Other Taxes | 0 | 0 | 0 | | |
| 240 | Tuition Payments | 16,500 | 14,445 | 0 | | |
| 260 | Resale Supplies | 644 | 951 | 0 | | |
| 270 | School Activity Income | 76,421 | 82,758 | 67,300 | | |
| 280 | Interest on Investments | 176,168 | 376,448 | 210,000 | 280,000 | 1 |
| 290 | Gifts, Fees, Rental Income | 216,803 | 154,343 | 150,550 | | |
| | Total Local Sources | \$ 20,529,298 | \$ 19,779,364 | \$ 22,134,733 | | |
| 300 | Interdistrict Payments | | | | | |
| 310 | Transit of Aids | \$ - | \$ - | \$ - | | |
| 340 | Open Enrollment Payments - In | 954,285 | 1,102,406 | 1,110,931 | 1,150,000 | 2 |
| | Total Interdistrict Payments | \$ 954,285 | \$ 1,102,406 | \$ 1,110,931 | | |
| 500 | Intermediate Sources | | | | | |
| 510 | Transit of Aids | \$ - | \$ 1,001 | \$ - | | |
| | Total Intermediate Sources | \$ - | \$ 1,001 | \$ - | | |
| 600 | State Sources | | | | | |
| 610 | Categorical State Aids | \$ 194,082 | \$ 203,374 | \$ 203,124 | | |
| 619 | Per Pupil Categorical Aid | 0 | 6,431 | 0 | | |
| 621 | General State Aid | 14,172,424 | 15,686,665 | 16,068,331 | | |
| 630 | Special Project Grants | 64,735 | 123,958 | 94,690 | | |
| 660 | State Revenue - Local Gov'ts | 1,739 | 1,797 | 0 | | |
| 690 | Other Revenues | 3,103,176 | 4,272,934 | 4,685,027 | | |
| | Total State Sources | \$ 17,536,156 | \$ 20,295,159 | \$ 21,051,172 | | |
| 700 | Federal Sources | | | | | |
| 710 | Categorical Federal Aids | \$ 18,092 | \$ 12,397 | \$ 9,000 | | |
| 730 | Special Project Grants | 74,386 | 64,252 | 184,700 | | |
| 750 | Elementary & Secondary Ed. Act | 126,060 | 127,117 | 135,692 | | |
| 780 | Ed Jobs Grant | 85,548 | 219,068 | 80,000 | | |
| 790 | Pep Grant | 0 | 0 | 0 | | |
| | Total Federal Sources | \$ 304,086 | \$ 422,832 | \$ 409,392 | | |
| 800 | Other Financing Sources | | | | | |
| 860 | Sale/Loss fixed assets | \$ - | \$ - | \$ - | | |
| 870 | Long-Term Debt Proceeds | 155,763 | 372,206 | 89,900 | | |
| | Total Other Financing Sources | \$ 155,763 | \$ 372,206 | \$ 89,900 | | |

Revenues

| Source | Description | 2017-18 Actual | 2018-19 Actual | 2019-20 Draft | Previous Budget 2/24/2020 | Budget Note |
|--------------------------------------|--|----------------------|----------------------|----------------------|------------------------------|----------------|
| General Fund 10 Continued | | | | | | |
| 900 | Other Revenues | | | | | |
| 960 | Adjustments | \$ 14,069 | \$ 32,875 | \$ - | | |
| 970 | Refund of Disbursements | 246,945 | 163,393 | 41,235 | | |
| 980 | Other Medical Reimburse | 312 | 0 | 0 | | |
| 990 | Miscellaneous | 39,079 | 24,662 | 3,000 | | |
| | Total Other Revenues | \$ 300,405 | \$ 220,930 | \$ 44,235 | | |
| Total General Fund 10 | | \$ 39,796,450 | \$ 42,205,123 | \$ 44,840,363 | | |
| Special Revenue Trust Fund 21 | | | | | | |
| 200 | Local Sources | | | | | |
| 280 | Interest on Investments | \$ - | \$ 3,037 | \$ - | | |
| 290 | Gift Income | 546,649 | 337,600 | 0 | | |
| | Total Local Sources | \$ 546,649 | \$ 340,637 | \$ - | | |
| Total Special Revenue Trust | | \$ 546,649 | \$ 340,637 | \$ - | | |
| Special Education Fund 27 | | | | | | |
| 100 | Operating Transfer - In | | | | | |
| 110 | Transfer from General Fund | \$ 4,173,838 | \$ 4,779,842 | \$ 4,941,649 | \$ 5,235,096 | 3 |
| | Total Operating Transfers | \$ 4,173,838 | \$ 4,779,842 | \$ 4,941,649 | | |
| 200 | Local Sources | | | | | |
| 290 | Gifts | \$ - | \$ - | \$ - | | |
| | Total Local Sources | \$ - | \$ - | \$ - | | |
| 300 | Interdistrict Payments in WI | | | | | |
| 310 | Transit of Aids | \$ 18,235 | \$ 14,128 | \$ - | 4,600 | 4 |
| 340 | Spec Ed open Enrollment | 0 | 0 | 0 | | |
| 390 | Other Interdistrict Payment in WI | 0 | 0 | 0 | | |
| | Total Interdistrict Payments | \$ 18,235 | \$ 14,128 | \$ - | | |
| 500 | Revenue from Intermediate Sources | | | | | |
| 510 | Transit of Aids | \$ - | \$ 12,052 | \$ - | | |
| | Total Intermediate Sources | \$ - | \$ 12,052 | \$ - | | |
| 600 | State Sources | | | | | |
| 610 | Categorical State Aid | \$ 1,409,995 | \$ 1,404,297 | \$ 1,597,633 | \$ 1,564,000 | 4 |
| 620 | High Cost Special Ed Aid State | \$ - | \$ 50,310 | \$ 63,858 | 0 | 4 |
| 630 | Special Project Grants | \$ - | \$ - | \$ 39,800 | | |
| | Total State Sources | \$ 1,409,995 | \$ 1,454,607 | \$ 1,701,291 | | |

Revenues

| Source | Description | 2017-18 Actual | 2018-19 Actual | 2019-20 Draft | Previous Budget 2/24/2020 | Budget Note |
|--|-------------------------------------|---------------------|---------------------|---------------------|------------------------------|----------------|
| Special Education Fund 27 Continued | | | | | | |
| 700 | Federal Sources | | | | | |
| 710 | High Cost Special Ed Aid Fed | \$ - | \$ 13,449 | \$ - | 13,449 | 4 |
| 730 | Special Project Grants | 823,010 | 610,997 | 741,095 | | |
| 780 | Federal Aid | 193,134 | 212,353 | 146,790 | 146,907 | 4 |
| | Total Federal Sources | \$ 1,016,144 | \$ 836,799 | \$ 887,885 | | |
| 900 | Other Revenues | | | | | |
| 970 | Refund of Disbursements | \$ - | \$ 16,102 | \$ 16,103 | | |
| | Total Other Revenues | \$ - | \$ 16,102 | \$ 16,103 | | |
| | Total Special Education Fund | \$ 6,618,212 | \$ 7,113,530 | \$ 7,546,928 | | |

Debt Service Fund 39 (Referendum Approved)

| | | | | | | |
|----------------|-----------------------------------|---------------------|---------------------|----------------------|--|--|
| 100 | Operating Transfer -In | | | | | |
| 110 | Transfer from General Fund | \$ - | \$ - | \$ - | | |
| | Total Operating Transfers | | | | | |
| 200 | Local Sources | | | | | |
| 210 | Property Taxes | \$ 3,755,674 | \$ 6,775,574 | \$ 9,151,979 | | |
| 280 | Interest on Investments | \$ 28,132 | \$ 73,342 | \$ 115,743 | | |
| | Total Local Sources | \$ 3,783,806 | \$ 6,848,916 | \$ 9,267,722 | | |
| 800-900 | Other Revenues | | | | | |
| 870 | Other Financing | \$ - | \$ - | \$ 88,523,726 | | |
| 960 | Debt Interest Adjustment | \$ - | \$ 149,400 | \$ - | | |
| | Total Other Revenues | \$ - | \$ 149,400 | \$ 88,523,726 | | |
| | Total Debt Service Fund 39 | \$ 3,783,806 | \$ 6,998,316 | \$ 97,791,448 | | |

Capital Projects Fund 41

| | | | | | | |
|------------|---------------------------------------|-------------------|-------------------|---------------------|--|--|
| 200 | Local Sources | | | | | |
| 210 | Property taxes | \$ 500,000 | \$ 500,000 | \$ 2,000,000 | | |
| 280 | Interest on Investments | 0 | 36,810 | 0 | | |
| | Total Local Sources | \$ 500,000 | \$ 536,810 | \$ 2,000,000 | | |
| | Total Capital Projects Fund 41 | \$ 500,000 | \$ 536,810 | \$ 2,000,000 | | |

Revenues

| Source | Description | 2017-18 Actual | 2018-19 Actual | 2019-20 Draft | Previous Budget 10/16/2019 | Budget Note |
|---------------------------------------|---|-------------------|---------------------|---------------------|-------------------------------|----------------|
| Capital Projects Trust Fund 46 | | | | | | |
| 100 | Operating Transfer -In | | | | | |
| 110 | Transfer from General Fund | \$ 955,930 | \$ 1,385,000 | \$ 1,000,000 | 750,000 | 5 |
| | Total Operating Transfers | \$955,930 | \$1,385,000 | \$1,000,000 | | |
| 200 | Local Sources | | | | | |
| 280 | Interest on Investments | \$ 6,360 | \$ 76,555 | \$ 50,000 | | |
| | Total Local Sources | 6,360 | 76,555 | 50,000 | | |
| | Total Capital Projects Trust Fund 46 | \$ 962,290 | \$ 1,461,555 | \$ 1,050,000 | | |

| | | | | | | |
|------------------------------------|--------------------------------------|-----------------|----------------------|----------------------|---|---|
| Capital Improvement Fund 49 | | | | | | |
| 200 | Local Sources | | | | | |
| 280 | Interest on Investments | \$ 5,346 | \$ 76,999 | \$ 400,000 | | |
| | Total Local Sources | \$5,346 | \$76,999 | \$400,000 | | |
| 800 | Other Revenues | | | | | |
| 875 | Long-Term Debt Proceeds | \$ - | \$ 90,000,000 | \$ 24,000,000 | 0 | 6 |
| | Total Other Revenues | \$0 | \$90,000,000 | \$24,000,000 | | |
| | Total Capital Improv. Fund 49 | \$ 5,346 | \$ 90,076,999 | \$ 24,400,000 | | |

| | | | | | | |
|-----------------------------|--------------------------------|---------------------|---------------------|---------------------|------------------------------|---|
| Food Service Fund 50 | | | | | | |
| 200 | Local Sources | | | | | |
| 250 | Food Service Sales | \$ 990,159 | \$ 980,175 | \$ 1,059,200 | Pending Further Review | 7 |
| 260 | Resale of Equipment | \$ 2,668 | \$ - | \$ 1,000 | | |
| 280 | Interest on Investment | \$ - | \$ 4,451 | \$ 2,500 | | |
| 290 | Miscellaneous | \$ - | \$ - | \$ - | | |
| | Total Local Sources | \$992,827 | \$984,626 | \$1,062,700 | | |
| 600 | State Sources | | | | | |
| 610 | Categorical State Aids | \$ 21,763 | \$ 21,735 | \$ 22,300 | | |
| | Total State Sources | \$21,763 | \$21,735 | \$22,300 | | |
| 700 | Federal Sources | | | | | |
| 710 | Categorical Federal Aids | \$ 508,124 | \$ 483,534 | \$ 546,110 | | |
| 730 | Special Project Grants | - | - | - | | |
| 790 | Other Federal Grants | - | - | - | | |
| | Total Federal Sources | \$508,124 | \$483,534 | \$546,110 | | |
| 900 | Other Revenues | | | | | |
| 970 | Refund of Disbursements | \$ 2,186 | \$ 2,399 | \$ - | | |
| | Total Other Revenues | 2,186 | 2,399 | - | | |
| | Total Food Service Fund | \$ 1,524,900 | \$ 1,492,294 | \$ 1,631,110 | | |

Revenues

| Source | Description | 2017-18 Actual | 2018-19 Actual | 2019-20 Draft | Previous Budget 10/16/2019 | Budget Note |
|----------------------------------|-----------------------------------|-------------------|-------------------|-------------------|-------------------------------|----------------|
| Scholarship Fund 72 | | | | | | |
| 200 | Local Sources | | | | | |
| 280 | Interest on Investments | \$ 3,859 | \$ 5,093 | \$ - | | |
| 290 | Gifts | 11,208 | 15,923 | 0 | | |
| | Total Local Sources | \$15,067 | \$21,016 | \$0 | | |
| | Total Scholarship Fund | \$ 15,067 | \$ 21,016 | \$ - | | |
| Post-Retirement Fund 73 | | | | | | |
| 200 | Local Sources | | | | | |
| 280 | Interest on Investments | \$ 32,300 | \$ 74,943 | \$ 10,000 | | |
| | Total Local Sources | \$32,300 | \$74,943 | \$10,000 | | |
| 900 | Other Revenues | | | | | |
| 951 | District contributions | \$ 487,618 | \$ 510,749 | \$ 421,950 | | |
| 952 | Member contributions | \$ 26,789 | \$ 15,608 | \$ 20,000 | | |
| 955 | District contributions - HRA | \$ 50,000 | \$ - | \$ 300,000 | | |
| | Total Other Revenues | \$564,407 | \$526,357 | \$741,950 | | |
| | Total Post-Retirement Fund | \$ 596,707 | \$ 601,300 | \$ 751,950 | | |
| Community Service Fund 80 | | | | | | |
| 200 | Local Sources | | | | | |
| 210 | Property Tax | \$ 50,000 | \$ 50,000 | \$ 50,000 | | |
| 270 | School Activity Income | 32,194 | 30,337 | 31,700 | | |
| 290 | Gifts, Rentals & Fees | 49,413 | 54,973 | 56,730 | | |
| | Total Local Sources | \$131,608 | \$135,309 | \$138,430 | | |
| | Total Community Service | \$ 131,608 | \$ 135,309 | \$ 138,430 | | |

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| Source | Description | 2017-18 Actual | 2018-19 Actual | 2019-20 Draft | Previous Budget 10/16/2019 | Budget Note |
|---|-------------------------------------|-------------------|-------------------|------------------|-------------------------------|----------------|
| Package & Cooperative Student Events Fund 96 | | | | | | |
| 100 | Operating Transfer - In | | | | | |
| 110 | Transfer from General Fund | \$ 513 | \$ 5,613 | \$ - | | |
| | Total Transfers | \$ 513 | \$ 5,613 | \$ - | | |
| 200 | Local Sources | | | | | |
| 270 | School Activity Income | \$ 31,394 | \$ 37,864 | \$ 23,000 | | |
| | Total Local Sources | \$ 31,394 | \$ 37,864 | \$ 23,000 | | |
| 300 | Interdistrict Payments in WI | | | | | |
| 340 | Payments from Other Districts | \$ - | \$ - | \$ - | | |
| | Total Interdistrict Payments | \$ - | \$ - | \$ - | | |
| | Total Student Events | \$ 31,908 | \$ 43,477 | \$ 23,000 | | |

| | | | | | | |
|---|-------------------------------------|------------------|------------------|------------------|--|--|
| Package & Cooperative Hockey Fund 97 | | | | | | |
| 100 | Operating Transfer - In | | | | | |
| 110 | Transfer from General Fund | \$ 4,856 | \$ 8,506 | \$ 9,000 | | |
| | Total Transfers | \$ 4,856 | \$ 8,506 | \$ 9,000 | | |
| 200 | Local Sources | | | | | |
| 270 | School Activity Income | \$ 29,831 | \$ 21,940 | \$ 23,820 | | |
| | Total Local Sources | \$ 29,831 | \$ 21,940 | \$ 23,820 | | |
| 300 | Interdistrict Payments in WI | | | | | |
| 340 | Payment for Services | \$ 3,635 | \$ 3,742 | \$ 4,000 | | |
| | Total Interdistrict Payments | \$ 3,635 | \$ 3,742 | \$ 4,000 | | |
| | Total Hockey Fund | \$ 38,321 | \$ 34,187 | \$ 36,820 | | |

Expenses

| Loc. | Budget Centers | Operational Expectations and Results | 2017-18 Actual | 2018-19 Actual | 2019-20 Draft | Previous Budget 2/24/2020 | Budget Note |
|-----------------------------------|---------------------------------|--------------------------------------|---------------------|----------------------|----------------------|---------------------------|-------------|
| General Fund 10 | | | | | | | |
| Individual Schools | | | | | | | |
| 040 | 4K Planning | OE: 10, 11 R: 1, 2, 3, 4 | \$ 821,453 | \$ 868,443 | \$ 966,593 | | |
| 110 | Eagle Point Elementary | OE: 10, 11 R: 1, 2, 3, 4 | 94,326 | 110,849 | 121,840 | | |
| 118 | EPE - Staffing | | 0 | 2,903,703 | 3,112,499 | \$ 3,159,656 | 3 |
| 130 | Morrisonville Elementary School | OE: 10, 11 R: 1, 2, 3, 4 | 13,995 | 13,771 | 364 | | |
| 138 | MES - Staffing | | 0 | 414,695 | 393 | | |
| 150 | Windsor Elementary School | OE: 10, 11 R: 1, 2, 3, 4 | 113,384 | 122,653 | 144,819 | | |
| 158 | WES - Staffing | | 0 | 3,279,396 | 3,715,881 | \$ 3,703,116 | 3 |
| 160 | Yahara Elementary School | OE: 10, 11 R: 1, 2, 3, 4 | \$73,837 | \$85,462 | \$102,929 | | |
| 168 | YES - Staffing | | \$0 | \$2,348,840 | \$2,780,828 | \$ 2,828,136 | 3 |
| 180 | Holum Education Ctr | OE: 1, 3, 12 | \$5,382 | \$5,936 | \$7,500 | | |
| 190 | DeForest Intermediate School | OE: 10, 11 R: 1, 2, 3, 4 | \$0 | \$1,156 | \$12,500 | | |
| 198 | DAIS - Staffing | | \$0 | \$0 | \$154,444 | | |
| 200 | DeForest Middle School | OE: 10, 11 R: 1, 2, 3, 4 | \$266,781 | \$298,468 | \$304,551 | | |
| 208 | DAMS - Staffing | | \$0 | \$6,440,744 | \$6,863,435 | \$ 6,872,758 | 3 |
| 400 | DeForest High School | OE: 10, 11 R: 1, 2, 3, 4 | \$594,287 | \$581,542 | \$627,943 | \$ 643,793 | 3 |
| 401 | ACT 59 - CTE | R: 2 | \$35,833 | \$28,236 | \$46,500 | | |
| 408 | DAHS - Staffing | | \$0 | \$7,205,497 | \$7,687,587 | \$ 7,793,491 | 3 |
| | Total Schools | | \$ 2,019,278 | \$ 24,709,389 | \$ 26,650,606 | | |
| Central District Programs | | | | | | | |
| 510 | Educator Effectiveness | OE: 4, 10, 11 R: 1, 2, 3, 4 | \$31,484 | \$35,996 | \$32,540 | | |
| 511 | Administrative Services | OE: 2, 4, 10, 11 R: 1, 2, 3, 4 | \$61,019 | \$62,902 | \$59,581 | | |
| 512 | District Student Testing | OE: 11 R: 1, 2, 3, 4 | \$53,345 | \$51,792 | \$59,986 | | |
| 521 | Instructional Resources | OE: 10, 11 R: 1, 2, 3, 4 | \$275,929 | \$275,263 | \$260,251 | \$ 256,611 | |
| 522 | Professional Development | OE: 10, 11 R: 1, 2, 3, 4 | \$0 | \$0 | \$0 | | |
| 523 | Teacher Special In-service | OE: 10, 11 R: 1, 2, 3, 4 | \$128,809 | \$113,861 | \$131,666 | | |
| 524 | Curriculum Development | OE: 10, 11 R: 1, 2, 3, 4 | \$38,595 | \$47,934 | \$93,366 | \$ 94,811 | |
| 525 | Summer School Programs | OE: 10, 11 R: 1, 2, 3, 4 | \$110,127 | \$103,725 | \$119,597 | | |
| 526 | Intervention Instructional Res. | OE: 10, 11 R: 1, 2, 3, 4 | \$48,219 | \$35,640 | \$36,887 | | |
| 527 | Mentoring | OE: 4, 10, 11 R: 1, 2, 3, 4 | \$23,335 | \$30,988 | \$28,422 | \$ 27,616 | |
| 531 | Pupil Services | OE: 10, 11 R: 1, 3, 4 | \$68,368 | \$75,678 | \$89,111 | | |
| 541 | Human Resources | OE: 1, 3, 4 | \$69,368 | \$64,804 | \$74,692 | | |
| 551 | Board of Education | OE: 1-12 R: 1-4 | \$162,549 | \$224,282 | \$210,868 | | |
| 561 | Superintendent | OE: 1-12, R: 1-4 | \$27,661 | \$39,146 | \$74,025 | | |
| 571 | Business & Auxiliary Services | OE: 1, 2, 4, 5, 6, 7, 12 | \$494,093 | \$497,611 | \$478,175 | | |
| 581 | School/Community | OE: 8, 9 | \$26,016 | \$24,897 | \$30,065 | | |
| 585 | Referendum Planning | | \$0 | \$0 | \$0 | | |
| | Total Central | | \$ 1,618,916 | \$ 1,684,518 | \$ 1,779,232 | | |
| Federal & State Grants | | | | | | | |
| 620 | Common School Funds | OE: 10, 11, R: 1-4 | \$127,821 | \$134,671 | \$148,694 | \$134,998 | 4 |
| 721 | Title I - Basic | OE: 10, 11, R: 1-4 | \$145,550 | \$0 | \$0 | | |
| 732 | Title II - A Teachers | OE: 10, 11, R: 1-4 | \$36,427 | \$43,046 | \$84,156 | | |
| 734 | Carl Perkins Vocational | OE: 11 R: 2 | \$18,092 | \$12,601 | \$18,242 | | |
| 738 | Flow Thru - CEIS | | \$0 | \$0 | \$82,800 | | |
| 741 | Title III - A | OE: 10, 11, R: 1-4 | \$8,734 | \$12,164 | \$19,128 | \$11,611 | 4 |
| 751 | Title IV - A | | \$10,000 | \$10,000 | \$10,000 | | |
| 760 | CESA Grants | | \$0 | \$0 | \$0 | | |
| | Total Grants | | \$ 346,624 | \$ 212,482 | \$ 363,020 | | |

Expenses

| Loc. | Budget Centers | Operational Expectations and Results | 2017-18 Actual | 2018-19 Actual | 2019-20 Draft | Previous Budget 2/24/2020 | Budget Note |
|----------------------------------|-------------------------------------|--------------------------------------|----------------------|----------------------|----------------------|---------------------------|-------------|
| General Fund 10 Continued | | | | | | | |
| District-wide Programs | | | | | | | |
| 800 | Salary | OE: 1-12 R: 1-4 | \$18,155,590 | \$2,363,981 | \$2,588,157 | \$2,672,688 | 3 |
| | Benefits | | \$6,858,063 | \$939,014 | \$1,273,076 | \$1,061,599 | 3, 5 |
| | Other/Transfers | OE: 10, 11 R: 1-4 | \$5,131,751 | \$6,364,658 | \$5,962,413 | \$6,293,801 | 3 |
| 801 | Other District-LMC Technology | OE: 3, 4, 7, 8, 9, 10, 11 | \$0 | \$0 | \$0 | | |
| 803 | Open Enrollment - Out | | \$1,029,142 | \$1,069,146 | \$1,276,000 | \$1,150,000 | 2 |
| 807 | Performing Arts Center | OE: 3, 7, 12 | \$32,980 | \$30,815 | \$37,355 | | |
| 814 | Pupil Transportation | OE: 10 | \$1,528,741 | \$1,498,737 | \$1,477,000 | \$1,555,000 | 8 |
| 834 | Retiree Benefits | OE: 4, 5, 6 | \$163,500 | \$180,580 | \$208,800 | | |
| 860 | Learning Information Systems | OE: 7, 8, 9, 10, 11 R: 1-4 | \$533,263 | \$944,778 | \$720,478 | | |
| 863 | Mobile Device Initiative | | \$0 | \$0 | \$0 | | |
| 871 | Building & Grounds Operations/Util | OE: 1, 7, 10, 12 | \$1,598,812 | \$1,604,373 | \$1,648,900 | | |
| 872 | Capital Project Plan | OE: 1, 7, 10, 12 | \$429,027 | \$193,801 | \$458,486 | | |
| 875 | District Copy Center | OE: 6 | \$186,980 | \$49,375 | \$60,500 | | |
| 877 | Safety Initiatives | OE: 1, 7, 10, 12 | \$39,012 | \$172,973 | \$88,553 | | |
| 881 | Support Staff In-Service | OE: 10, 11 R: 1-4 | \$10,150 | \$3,893 | \$11,850 | | |
| | Total District-wide Programs | | \$ 35,697,012 | \$ 15,416,124 | \$ 15,811,568 | | |
| | Total General Fund | | \$ 39,681,830 | \$ 42,022,512 | \$ 44,604,425 | | |

| Special Revenue Trust Fund 21 | | | | | | | |
|--------------------------------------|-------------------------------------|--|-------------------|-------------------|-------------|--|--|
| District-wide Programs | | | | | | | |
| 800 | District-wide | | 591,706 | 334,750 | - | | |
| 880 | Gifts & Donations | | - | - | - | | |
| | Total District-wide Programs | | \$591,706 | \$334,750 | \$0 | | |
| | Total Special Revenue Trust | | \$ 591,706 | \$ 334,750 | \$ - | | |

| Special Education Fund 27 | | | | | | | |
|----------------------------------|-----------------------------------|-------------------|------------------|--------------------|--------------------|-------------|---|
| Individual Schools | | | | | | | |
| 110 | Eagle Point Elementary | | \$0 | \$0 | \$0 | | |
| 118 | EPE - Staffing | | \$0 | \$1,280,057 | \$1,263,666 | \$1,307,100 | 3 |
| 138 | MES - Staffing | | \$0 | \$2,979 | \$0 | | |
| 150 | Windsor Elementary School | | \$0 | \$0 | \$0 | | |
| 158 | WES - Staffing | | \$0 | \$1,012,183 | \$1,098,994 | \$1,134,580 | 3 |
| 160 | Yahara Elementary School | | \$0 | \$0 | \$0 | | |
| 168 | YES - Staffing | | \$0 | \$888,971 | \$961,001 | \$992,527 | 3 |
| 200 | DeForest Middle School | | \$0 | \$0 | \$0 | | |
| 208 | DAMS - Staffing | | \$0 | \$1,568,537 | \$1,680,943 | \$1,651,290 | 3 |
| 400 | DeForest High School | OE: 10, 11 R: 1-4 | \$1,358 | \$1,119 | \$1,133 | \$1,300 | |
| 408 | DAHS - Staffing | | \$0 | \$1,175,634 | \$1,380,136 | \$1,456,805 | 3 |
| | Total Schools | | \$1,358 | \$5,929,480 | \$6,385,873 | | |
| | Central District Programs | | | | | | |
| 531 | Pupil Services | OE: 10, 11 R: 1-4 | \$133,811 | \$72,109 | \$10,575 | \$76,920 | 3 |
| | Total Programs | | \$133,811 | \$72,109 | \$10,575 | | |
| | Federal & State Grants | | | | | | |
| 738 | IDEA - Flow Thru | OE: 10, 11 R: 1-4 | \$788,868 | \$576,606 | \$675,240 | | |
| 739 | IDEA - Pre-school | OE: 10, 11 R: 1-4 | \$33,046 | \$32,835 | \$29,861 | | |
| | Total Grants | | \$821,913 | \$609,441 | \$705,101 | | |

Expenses

| Loc. | Budget Centers | Operational Expectations and Results | 2017-18 Actual | 2018-19 Actual | 2019-20 Draft | Previous Budget 10/16/2019 | Budget Note |
|--|-------------------------------|--------------------------------------|---------------------|---------------------|---------------------|----------------------------|-------------|
| Special Education Fund 27 Continued | | | | | | | |
| <i>District-wide Programs</i> | | | | | | | |
| 800 | Salary & Benefits | OE: 10, 11 R: 1-4 | \$5,327,555 | \$194,535 | \$203,436 | | |
| 802 | Summer School | OE: 10, 11 R: 1-4 | \$5,511 | \$7,024 | \$6,844 | \$ 7,459 | |
| 803 | Open Enrollment | OE: 10, 11 R: 1-4 | \$0 | \$0 | \$0 | | |
| 814 | Pupil Services Transportation | OE: 10, 11 R: 1-4 | \$0 | \$0 | \$0 | | |
| 834 | Retirement Benefits | OE: 10, 11 R: 1-4 | \$302,828 | \$252,536 | \$235,099 | \$ 234,591 | |
| 880 | Gifts & Donations | | \$25,236 | \$48,406 | \$0 | | |
| Total District-wide Programs | | | \$5,661,129 | \$502,500 | \$445,379 | | |
| Total Special Education | | | \$ 6,618,212 | \$ 7,113,530 | \$ 7,546,928 | | |

| Debt Service Fund 39 (Referendum Approved) | | | | | | | |
|---|---------------|--|---------------------|---------------------|----------------------|--|--|
| <i>District-wide Programs</i> | | | | | | | |
| 800 | District Debt | | 3,980,424 | 3,990,924 | 99,162,711 | | |
| Total Debt Fund 39 | | | \$ 3,980,424 | \$ 3,990,924 | \$ 99,162,711 | | |

| Capital Expansion Fund 41 | | | | | | | |
|----------------------------------|-------------|--------------|-------------|-------------------|---------------------|--|--|
| <i>District-wide Programs</i> | | | | | | | |
| 800 | All Schools | OE: 5, 7, 12 | 0 | 386,325 | 1,363,000 | | |
| Total Capital Projects | | | \$ - | \$ 386,325 | \$ 1,363,000 | | |

| Capital Projects Trust Fund 46 | | | | | | | |
|---------------------------------------|-------------|--------------|-------------|-------------|-------------|--|--|
| <i>District-wide Programs</i> | | | | | | | |
| 800 | All Schools | OE: 5, 7, 12 | 0 | 0 | 0 | | |
| Total Capital Projects | | | \$ - | \$ - | \$ - | | |

| Capital Improvement Fund 49 | | | | | | | |
|-------------------------------------|-------------|--------------|---------------------|---------------------|----------------------|---------------|--|
| <i>District-wide Programs</i> | | | | | | | |
| 800 | All Schools | OE: 5, 7, 12 | 3,384,805 | 1,038,078 | 20,595,000 | \$ 20,581,000 | |
| Total Capital Impr. Projects | | | \$ 3,384,805 | \$ 1,038,078 | \$ 20,595,000 | | |

| Food Service Fund 50 | | | | | | | |
|-------------------------------|---------------------|--------|---------------------|---------------------|---------------------|---------|--|
| <i>District-wide Programs</i> | | | | | | | |
| 118 | EPE - Staffing | | - | 80,775 | 91,084 | Pending | |
| 138 | MES - Staffing | | - | 5,935 | - | Further | |
| 158 | WES - Staffing | | - | 86,037 | 91,200 | Review | |
| 168 | YES - Staffing | | - | 76,930 | 80,359 | | |
| 208 | DAMS - Staffing | | - | 165,593 | 171,616 | | |
| 408 | DAHS - Staffing | | - | 162,177 | 165,999 | | |
| 800 | All Schools | OE: 10 | 1,531,186 | 1,018,866 | 1,059,619 | | |
| 834 | Retirement Benefits | | 4,597 | (5,271) | - | | |
| Total Food Service | | | \$ 1,535,783 | \$ 1,591,040 | \$ 1,659,877 | | |

| Loc. | Budget Centers | Operational Expectations and Results | 2017-18 Actual | 2018-19 Actual | 2019-20 Draft | Previous Budget 2/24/2020 |
|-------------------------------|----------------|--------------------------------------|------------------|------------------|---------------|---------------------------|
| Scholarship Fund 72 | | | | | | |
| <i>District-wide Programs</i> | | | | | | |
| 800 | All Schools | | 21,550 | 21,100 | | - |
| Total Scholarships | | | \$ 21,550 | \$ 21,100 | \$ - | |

| | | | | | | |
|---|-------------|-------|-------------------|-------------------|-------------------|--|
| OPEB Fund 73 - Retirement Benefits Trust | | | | | | |
| <i>District-wide Programs</i> | | | | | | |
| 834 | All Schools | OE: 4 | 735,354 | 575,661 | 748,566 | |
| Total Retirement Benefits Trust | | | \$ 735,354 | \$ 575,661 | \$ 748,566 | |

| | | | | | | |
|----------------------------------|---------------------------|-----------|-------------------|-------------------|-------------------|--|
| Community Service Fund 80 | | | | | | |
| <i>District-wide Programs</i> | | | | | | |
| 806 | Community Programs Other | OE: 9 | \$ 664 | \$ 672 | \$ 500 | |
| 807 | Performing Arts Center | OE: 9, 12 | 93,899 | 96,090 | 102,110 | |
| 808 | Recreation Swimming Pool | OE: 9, 12 | 40,219 | 36,231 | 30,020 | |
| 809 | Recreation Programs Other | OE: 9 | 8,748 | 6,572 | 6,300 | |
| 834 | Retirement Benefits | | 434 | -493 | 0 | |
| Total Community Service | | | \$ 143,964 | \$ 139,072 | \$ 138,930 | |

| | | | | | | |
|---|------------------------|--|------------------|------------------|------------------|--|
| Package & Cooperative Student Events Fund 96 | | | | | | |
| 200 | DeForest Middle School | | 224 | - | - | |
| 400 | DeForest High School | | 31,683 | 43,477 | 31,655 | |
| Total Student Events | | | \$ 31,908 | \$ 43,477 | \$ 31,655 | |

| | | | | | | |
|---|----------------------|--|------------------|------------------|------------------|--|
| Package & Cooperative Hockey Fund 97 | | | | | | |
| 400 | DeForest High School | | 39,760 | 34,187 | 36,820 | |
| Total Hockey Fund | | | \$ 39,760 | \$ 34,187 | \$ 36,820 | |

Expenses by Object

| Source | Description | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Draft |
|---|--|----------------------|----------------------|----------------------|----------------------|
| General Fund 10 | | | | | |
| 100 | Salaries | \$ 18,108,805 | \$ 18,766,796 | \$ 19,289,717 | \$ 20,916,468 |
| 200 | Employee Benefits | 7,382,787 | 7,131,634 | 7,366,010 | 8,097,584 |
| 300 | Purchased Services | 5,332,429 | 5,835,540 | 6,051,395 | 6,721,200 |
| 400 | Non-Capital Objects | \$ 1,749,241 | \$ 1,935,414 | \$ 2,222,791 | \$ 2,105,595 |
| 500 | Capital Objects | 506,220 | 391,182 | 310,051 | 161,146 |
| 600 | Debt Retirement | 26,141 | 33,707 | 138,637 | 203,950 |
| 700 | Insurance and Judgments | \$ 319,512 | \$ 272,799 | \$ 313,964 | \$ 305,625 |
| 800 | Transfers | 4,848,529 | 5,135,137 | 6,178,961 | 5,947,149 |
| 900 | Other Objects | 185,830 | 179,620 | 150,987 | 145,709 |
| | Total General Fund | \$ 38,459,492 | \$ 39,681,830 | \$ 42,022,512 | \$ 44,604,425 |
| Special Revenue Trust Fund 21 | | | | | |
| 100 | Salaries | \$ - | \$ - | \$ - | \$ - |
| 200 | Employee Benefits | \$ - | \$ - | \$ - | \$ - |
| 300 | Purchased Services | \$ - | \$ 27,067 | \$ 41,290 | \$ - |
| 400 | Non-Capital Objects | \$ 348,024 | \$ 548,819 | \$ 293,460 | \$ - |
| 500 | Capital Objects | \$ - | \$ - | \$ - | \$ - |
| 600 | Debt Retirement | \$ - | \$ - | \$ - | \$ - |
| 700 | Insurance and Judgments | \$ - | \$ - | \$ - | \$ - |
| 800 | Transfers | \$ - | \$ - | \$ - | \$ - |
| 900 | Other Objects | \$ - | \$ - | \$ - | \$ - |
| | Total Special Rev. Fund | \$ 348,024 | \$ 575,886 | \$ 334,750 | \$ - |
| Special Education Fund 27 | | | | | |
| 100 | Salaries | \$ 3,787,281 | \$ 3,960,130 | \$ 4,310,907 | \$ 4,669,184 |
| 200 | Employee Benefits | \$ 1,631,966 | \$ 1,687,031 | \$ 1,942,460 | \$ 2,005,845 |
| 300 | Purchased Services | \$ 772,049 | \$ 911,544 | \$ 782,783 | \$ 767,373 |
| 400 | Non-Capital Objects | \$ 42,959 | \$ 40,744 | \$ 37,233 | \$ 58,558 |
| 500 | Capital Objects | \$ 33,722 | \$ 6,345 | \$ 36,033 | \$ 34,268 |
| 600 | Debt Retirement | \$ - | \$ - | \$ - | \$ - |
| 700 | Insurance and Judgments | \$ - | \$ - | \$ - | \$ - |
| 800 | Transfers | \$ 1,777 | \$ 12,418 | \$ 4,114 | \$ 11,700 |
| 900 | Other Objects | \$ - | \$ - | \$ - | \$ - |
| | Total Special Ed Fund | \$ 6,269,754 | \$ 6,618,212 | \$ 7,113,530 | \$ 7,546,928 |
| Debt Service Fund 39 (Referendum Approved) | | | | | |
| 600 | Debt Retirement | \$ 7,139,737 | \$ 3,980,424 | \$ 3,990,924 | \$ 99,162,711 |
| 900 | Other Objects | \$ - | \$ - | \$ - | \$ - |
| | Total Debt Fund 39 | \$ 7,139,737 | \$ 3,980,424 | \$ 3,990,924 | \$ 99,162,711 |
| Capital Expansion Fund 41 | | | | | |
| 300 | Purchased Services | \$ 750,000 | \$ 277,526 | \$ 387,732 | \$ 2,324,000 |
| 500 | Capital Objects | \$ - | \$ - | \$ - | \$ 7,000 |
| | Total Capital Expansion Fund | \$ 750,000 | \$ 277,526 | \$ 387,732 | \$ 2,331,000 |
| Capital Projects Trust Fund 46 | | | | | |
| | No expenditures until 2020 | | | | |
| | Total Capital Projects Trust Fund | | | | |

Expenses by Object

| Source | Description | 2016-17 Actual | 2017-18 Actual | 2018-19 Actual | 2019-20 Draft |
|---|---|----------------------|---------------------|---------------------|----------------------|
| Capital Improvement Fund 49 | | | | | |
| 300 | Purchased Services | \$ - | \$ - | \$ 47,391 | \$ 133,000 |
| 400 | Non-Capital Objects | \$ 27,388,402 | \$ 2,904,976 | \$ 1,038,078 | \$ 20,512,500 |
| 500 | Capital Objects | \$ 561,438 | \$ 479,829 | \$ - | \$ 75,000 |
| 700 | Insurance and Judgments | \$ - | \$ - | \$ - | \$ - |
| 800 | Transfers | \$ 32,674 | \$ - | \$ - | \$ 7,500 |
| | Total Capital Improvement Projects | \$ 27,982,514 | \$ 3,384,805 | \$ 1,085,469 | \$ 20,728,000 |
| Food Service Fund 50 | | | | | |
| 100 | Salaries | \$ - | \$ - | \$ - | \$ - |
| 200 | Employee Benefits | \$ - | \$ - | \$ - | \$ - |
| 300 | Purchased Services | \$ 496,922 | \$ 503,343 | \$ 517,133 | \$ 539,832 |
| 400 | Non-Capital Objects | \$ 239,176 | \$ 271,417 | \$ 274,817 | \$ 298,015 |
| 500 | Capital Objects | \$ 27,355 | \$ 30,844 | \$ 41,006 | \$ 40,480 |
| 900 | Other Objects | \$ 748,654 | \$ 724,859 | \$ 721,019 | \$ 758,450 |
| | Total Food Service Fund | \$ 1,512,107 | \$ 1,530,463 | \$ 1,553,975 | \$ 1,636,777 |
| OPEB Fund 73 - Retirement Benefits Trust | | | | | |
| 900 | Other Objects | \$ 12,950 | \$ 21,550 | \$ 21,100 | \$ - |
| | Total Retirements Benefits Trust | \$ 12,950 | \$ 21,550 | \$ 21,100 | \$ - |
| Community Service Fund 80 | | | | | |
| 100 | Salaries | \$ - | \$ - | \$ - | \$ - |
| 200 | Employee Benefits | \$ - | \$ - | \$ - | \$ - |
| 300 | Purchased Services | \$ 99,610 | \$ 111,826 | \$ 108,227 | \$ 103,819 |
| 400 | Non-Capital Objects | \$ 19,415 | \$ 29,649 | \$ 29,972 | \$ 29,311 |
| 500 | Capital Objects | \$ 2,500 | \$ - | \$ - | \$ 4,800 |
| 900 | Other Objects | \$ 1,172 | \$ 1,777 | \$ 872 | \$ 1,000 |
| | Total Community Service Fund | \$ 122,698 | \$ 143,252 | \$ 139,072 | \$ 138,930 |
| Package & Cooperative Student Events Fund 96 | | | | | |
| 100 | Salaries | \$ - | \$ - | \$ - | \$ - |
| 200 | Employee Benefits | \$ - | \$ - | \$ - | \$ - |
| 300 | Purchased Services | \$ 5,465 | \$ 4,375 | \$ 6,175 | \$ 565 |
| 400 | Non-Capital Objects | \$ 629 | \$ 499 | \$ 724 | \$ 88 |
| 500 | Capital Objects | \$ 12,087 | \$ 15,839 | \$ 7,247 | \$ 5,115 |
| 800 | Transfers | \$ 9,746 | \$ 2,807 | \$ 3,385 | \$ 5,482 |
| 900 | Other Objects | \$ 905 | \$ 343 | \$ 65 | \$ 405 |
| | Total Student Events | \$ 28,832 | \$ 23,864 | \$ 17,596 | \$ 11,655 |
| Package & Cooperative Hockey Fund 97 | | | | | |
| 100 | Salaries | \$ 2,019 | \$ 1,462 | \$ 11,225 | \$ - |
| 200 | Employee Benefits | \$ 2,839 | \$ 6,582 | \$ 14,656 | \$ 20,000 |
| 300 | Purchased Services | \$ 13,194 | \$ 7,874 | \$ 7,682 | \$ 6,500 |
| 400 | Non-Capital Objects | \$ 1,206 | \$ 628 | \$ 604 | \$ 620 |
| 500 | Capital Objects | \$ 11,947 | \$ 12,023 | \$ 6,632 | \$ 6,700 |
| 900 | Other Objects | \$ 40 | \$ 5 | \$ 582 | \$ 2,000 |
| | Total Hockey Fund | \$ 31,245 | \$ 28,574 | \$ 41,380 | \$ 35,820 |