

MEMORANDUM

To: Dr. Robert Abbott, District Administrator; Board of Education

From: Jason P. Demerath, SFO, CSRM, Director of Business Services

Date: October 20, 2020

Re: FY21 Budget Adjustment Information

The purpose of this memorandum is to outline the attached materials pertaining to the FY21 budget, as well as to summarize some key points. There are several items attached to this memorandum and the following is meant to provide a context to you as you review the attached materials:

- Fund 10 Revenue Changes from Preliminary Budget** - The total general operating fund revenue increase in the budget changes being proposed as compared to the preliminary budget taken to the annual meeting is \$1,288,064. The following is a breakdown of the major factors contributing to this increase:

Fund 10 Revenue Increase =	\$ 1,288,064
Grant Revenue Adjustments (Including Federal COVID Relief)	\$ 363,903
Tax Levy	\$ 835,530
State Aid	(\$ 81,461)
Open Enrollment	\$ 103,722
Federal Erate Project Revenue	\$ 70,879
Remove All High School Athletics Admissions Receipts	(\$ 15,610)
Other Adjustments	\$ 11,101

As you can see from the table above, the first item is related to grant revenue increases as compared to the preliminary budget. This includes the addition of the federal funding related to COVID relief. You will see below that adjustments to expenditures were made for grants as well with the difference between revenue and expenditures being grant carryover from last year. The second item is an increase in the tax levy, which will be discussed in more detail later in this memo under item #4 - Tax Levy. The third item shows a slight decrease in state aid, which usually fluctuates between the annual meeting and final budget approval based on various local and state factors. The next item is an increase in open enrollment revenue and there is also an increase in open enrollment expenditures as shown below. The fifth item is related to federal Erate funding for technology projects, which also has a corresponding expenditure increase below. Finally, we removed all gate receipt revenue from the budget for athletic contests due to the likelihood that there will not be the ability to host crowds due to COVID this year.

2. Fund 10 Expense Changes from Preliminary Budget - The total general fund expense increase in the budget changes being proposed as compared to the preliminary budget taken to the annual meeting is \$1,342,605. The following is a breakdown of the major factors contributing to this increase:

Fund 10 Expense Increase =	\$ 1,342,605
Carryover (Including COVID Planned Carryover from FY20)	\$ 666,869
Grant Expenditure Adjustments (Including Federal COVID Relief)	\$ 443,565
Private School Voucher Increase	\$ 280,100
Salary & Benefit Changes	(\$ 263,398)
Open Enrollment	\$ 145,797
Federal Erate Project Expense	\$ 78,078
Adjust Utilities Based on FY20 Activity	(\$ 80,758)
Adjust Operating Transfer to Fund 27 (Special Education Fund)	\$ 72,314
Technology Budget Advance for Chromebook Monitoring Software (BOE Approved)	\$ 33,117
Decrease Bus Fuel Costs	(\$ 26,000)
Other Adjustments	(\$ 7,079)

Here, the first item is carryover from the prior year as we limited spending as much as possible during the spring closure with the thought of utilizing those funds this year to help offset increased costs related to COVID mitigation. The second item, just as discussed related to revenue, is adjusting grant expenditures based on awards and carryover from the prior year. The third item is an increase in private school voucher costs as compared to last year. This item will be more fully discussed later in this memo as it relates to the tax levy and item #5 - Private School Vouchers. The next item is salary and benefit changes as compared to the preliminary budget. The decrease here is largely due to a couple of vacant positions as well as some new hires opting for cash in lieu of insurance as opposed to the health and dental insurance that their predecessors may have participated in. The next couple of items (open enrollment and Erate expense) were discussed under the revenue adjustments as well. We also adjusted our utility projection based on our utilization last fiscal year and while we are not fully closed like we were in the spring, we are likely to be operating virtually at certain points throughout this school year which will have an impact on our utility usage. The next item is an adjustment to the operating transfer to the special education fund as required, based upon the changes within that fund to revenues and expenditures. The second to last item accounts for the Chromebook monitoring software 3-year contract purchase that was approved by the Board of Education and will be offset in future years by reducing the technology budget accordingly. Finally, because of virtual operations we are likely to spend less on bus fuel just as we did in the spring during our closure. However, we did not adjust the bussing costs at this time as we are still transporting private school students and some special education students during the closure and we have a clause in our contract to pay a portion of the contract amount during a closure.

3. Fund 10 Surplus Decrease from Preliminary Budget - As a result of the increase in revenues and expenses outlined above, the total general operating fund surplus in the proposed budget has decreased by \$54,541. This puts the proposed surplus at \$1,241,039, which is a difference of \$60,825 from the \$1.3 million surplus projected during referendum planning.

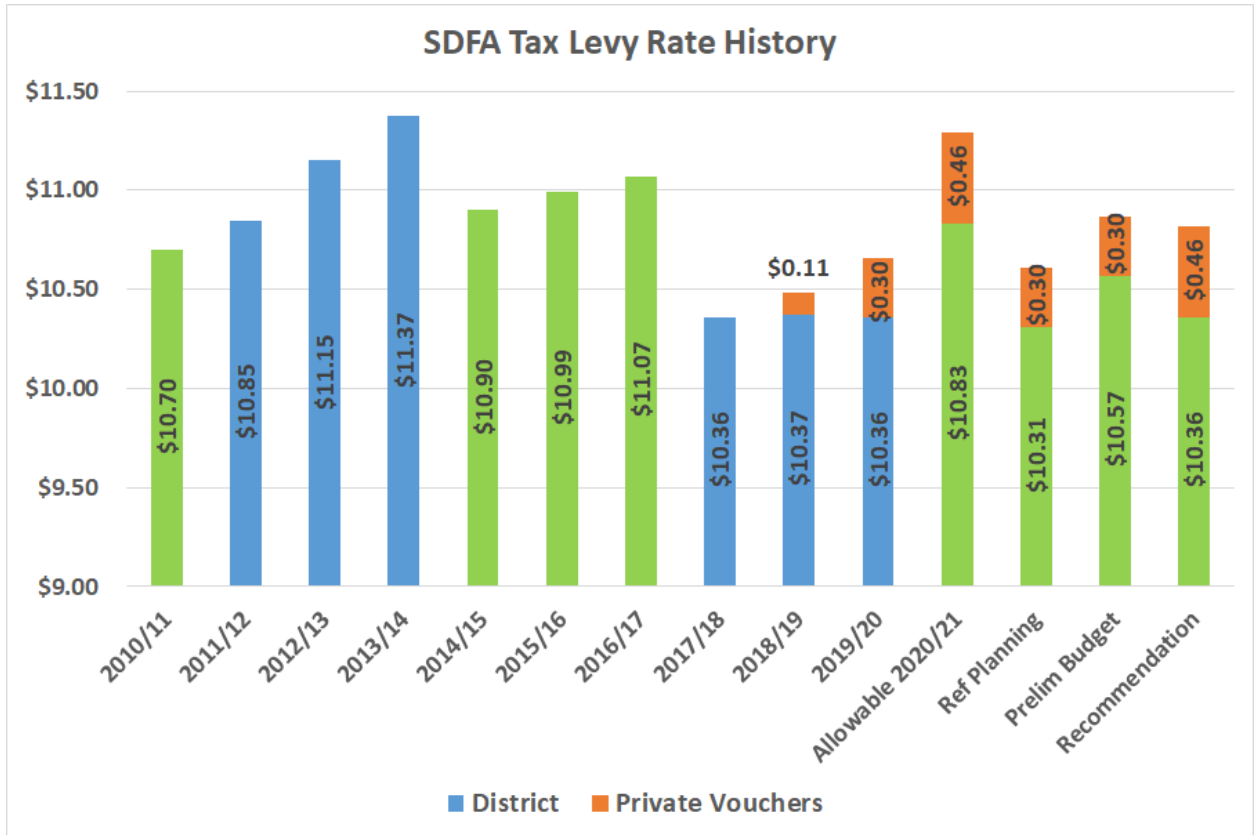
4. **Tax Levy** - The table below can also be found at the bottom of the attached summary page.

TAX LEVY					
	Audited 2018/19	Unaudited 2019/20	Ref. Planning 2020/21	Prelim Budget 2020/21	Original Budget 2020/21
General Fund	\$14,355,338	\$14,724,679	\$16,806,172	\$17,225,520	\$18,061,050
% Change		2.57%		16.98%	22.66%
General Fund (Prior Year)	\$0	\$37	\$0	\$0	\$0
% Change		0%		0.00%	0.00%
Referendum Debt Service Fund	\$1,582,218	\$2,469,127	\$822,975	\$822,975	\$40,602
% Change		56.05%		-66.67%	-98.36%
Total Tax Levy	\$15,937,556	\$17,193,843	\$17,629,147	\$18,048,495	\$18,101,652
% Change		7.88%	2.53%	4.97%	5.28%
Mill Rate w/ Vouchers	\$10.48	\$10.66	\$10.61	\$10.87	\$10.82
Mill Rate w/o Vouchers	\$10.37	\$10.36	\$10.31	\$10.57	\$10.36

A few items of note regarding the proposed tax levy to draw your attention to:

- The proposed General Fund (10) operating levy is an increase of 22.66% which includes the first year of the new referendum as well as a 61% increase in private school vouchers, which you can see reflected on the levy rate chart below. This also includes a declining enrollment exemption under the revenue limit of approximately \$816,000 due to our larger than normal decrease in revenue limit FTE related to summer school and our fall enrollment count.
- The Referendum Debt Service Fund (39) levy is \$782,373 less than was planned throughout the referendum and the preliminary budget presented this summer. The sole purpose of a recommended underlevy in this fund is to manage the tax rate as outlined in the chart below and further discussed under item #6 - Referendum Debt Service Levy & Defeasance.
- The overall tax levy is recommended to increase \$472,505 from last year, or an increase of 5.28%. As you can see at the bottom of the table above, and in the chart below, the tax rate associated with the District will remain the same as last year however, the tax rate associated with private school vouchers will increase \$0.16 to make up for the large increase in private school vouchers this year.

- As shown below, the mill rate without the private school vouchers would be the same as it has been the last three years, but with the private school voucher increase the total mill rate will increase \$0.16 from last year.



5. **Private School Vouchers** - As mentioned and illustrated in item #4 above, the difference in the mill rate from this year to last year is entirely attributable to levying to pay for this year’s private school vouchers, which will be deducted from the District’s state aid. This year our aid will be reduced by \$774,707 for the State to pay for private school vouchers for District resident students. As a result, we are able to levy to make up for that aid loss. Below is a slide from [DPI’s School Finance Puzzle presentation](#) which discusses the impact of vouchers on school taxes:

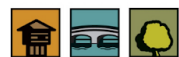
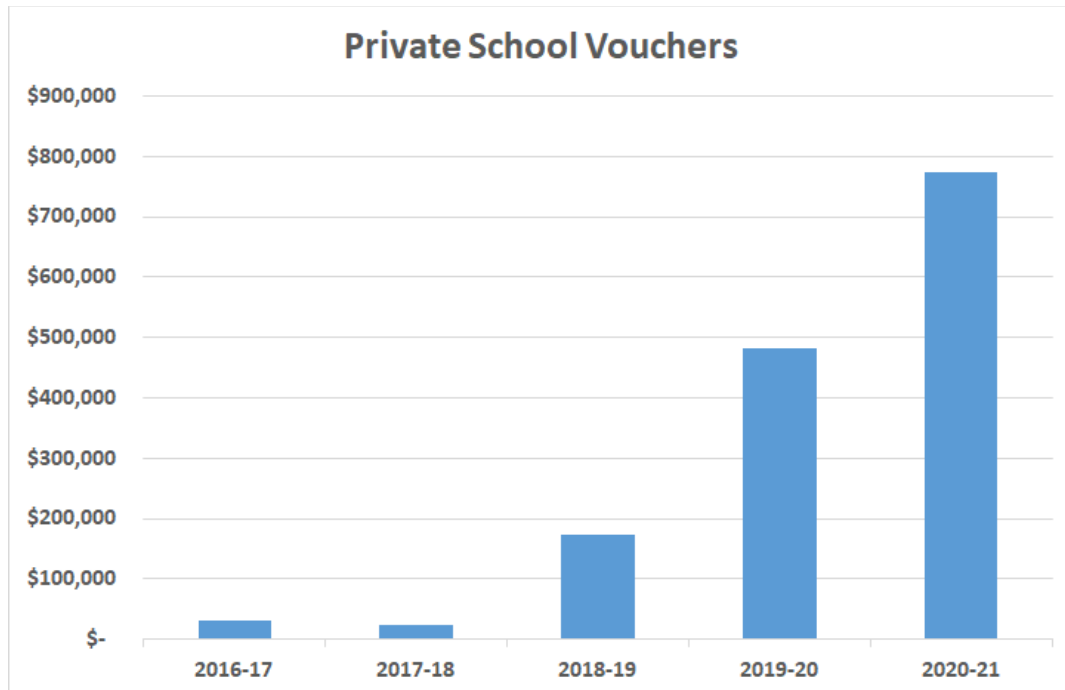


Voucher Expansion & You

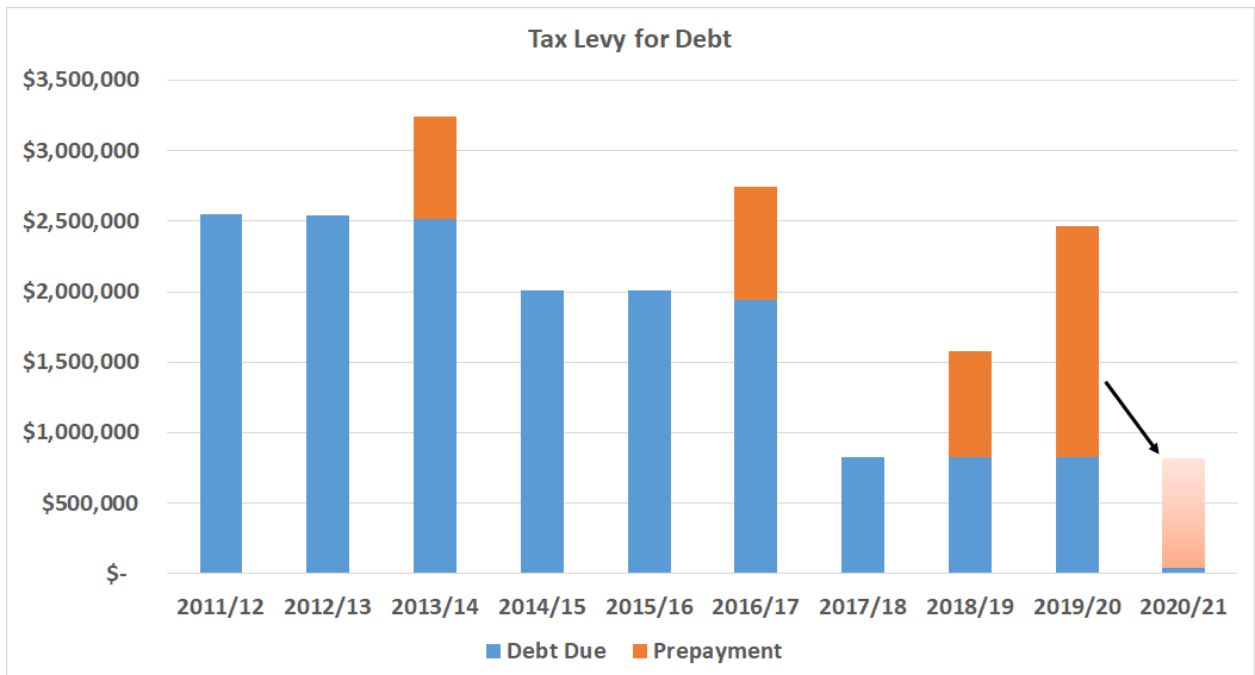
- Impact of funding model
 - Year 1: New vouchers 100% on your levy
 - Year 2: You get to count voucher students and may generate some aid to make up part of the loss (assuming you get state aid!)
 - The new aid you get in year 2 comes from all the other districts who get state aid
- Bottom line: Voucher expansion is being funded indirectly through property taxes

83

Also, here is a history of the voucher amounts since they began in Fort Atkinson in 2016-17:



6. Referendum Debt Service Levy & Defeasance - As you may recall, the past couple of years we levied more than was required in our Debt Service Fund (39) in an effort to manage the levy rate from year to year and maintain some consistency for taxpayers. This also allowed us to accumulate funds with the intention of prepaying future debt to both save interest costs and structure our future debt so that we could manage the tax impact of future capital or operating referenda. However, because of the unique circumstances surrounding operations this year due to COVID and what was discussed earlier about enrollment and the tax levy impact this year, it is proposed to reduce our debt service levy this year to manage the tax impact of these unique circumstances. Due to the balance we had accumulated to prepay debt, we are able to reduce our levy and utilize some of that balance, as illustrated below.



This action would allow the District flexibility in the future to see what the next state biennial budget holds for school districts and the true impact of the COVID pandemic on state and local finances. However, this does not come without some disadvantages. The main disadvantage at this point would be that we would be prepaying less debt than was originally planned, therefore affecting future capital and operational referenda and the tax impact of those referenda. However, it is also possible to plan over the course of the next year or more to accumulate enough funds in the operational fund (10) and/or utilize the operational fund balance to ultimately carry out the planned prepayments. The main consideration here is that this action would buy the District time to see what unfolds throughout this unique year as well as the November elections and the next state biennial budget to be considered in the spring of 2021. At that point, the District would have the flexibility to move forward in the most prudent manner possible given the circumstances and environment at that time.

Finally, the following is a breakdown of what is attached to this memorandum with a brief synopsis of each item:

- **2020/21 October Adjustments Summary** - This one page summary highlights some of the major data point outcomes of the October budget adjustments. Comparisons to prior years for revenues, expenditures, resident student FTE's, revenue limit and tax levy are outlined here for your review.
- **October Adjustments Report - Revenues** - This report shows the revenue changes by source for all funds by comparing the preliminary budget to the proposed budget.
- **October Adjustments Report - Expenditures by Function** - This report shows the expenditure changes for all funds in the same format as was presented at the annual meeting by comparing the preliminary budget to the proposed budget on a function level basis.
- **October Adjustments Report - Expenditures by Object** - This report shows the expenditure changes for all funds in a different format than was presented at the annual meeting by comparing the preliminary budget to the proposed budget on an object level basis.
- **DPI Tax Levy Certification** - This is the report that is filed with the Department of Public Instruction to certify the tax levy with them.

As always, please feel free to contact me directly with any questions. Thank you.

2020/21 October Adjustments Summary

REVENUES v. EXPENDITURES

	Audited 2018/19	Unaudited 2019/20	Ref. Planning 2020/21	Prelim Budget 2020/21	Original Budget 2020/21
General Fund Revenues	\$36,138,666	\$36,620,284	\$39,574,271	\$39,567,284	\$40,855,348
% Change		1.33%		8.05%	11.56%
General Fund Expenditures	\$36,445,381	\$37,406,551	\$38,272,407	\$38,271,704	\$39,614,309
% Change		2.64%		2.31%	5.90%
General Fund Surplus (Deficit)	-\$306,715	-\$786,267	\$1,301,864	\$1,295,580	\$1,241,039

RESIDENT STUDENT FTE COUNT (For Revenue Limit Purposes)

	Actual 2018/19	Actual 2019/20	Ref. Planning 2020/21	Prelim Budget 2020/21	Actual 2020/21
Resident Student FTE	2,709	2,654	2,632	2,632	2,548
Change		-55		-22	-106
Summer School FTE	105	112	112	12	14
Change		7		-100	-98
Total Revenue Limit FTE	2,751	2,699	2,677	2,637	2,554
Change		-52	-22	-62	-145

REVENUE LIMIT

	Audited 2018/19	Unaudited 2019/20	Ref. Planning 2020/21	Prelim Budget 2020/21	Original Budget 2020/21
Property Tax (Fund 10)	\$14,183,120	\$14,243,552	\$16,311,565	\$16,730,913	\$17,286,343
% Change		0.43%		17.46%	21.36%
Private School Vouchers	\$172,218	\$481,127	\$494,607	\$494,607	\$774,707
% Change		179.37%		2.80%	61.02%
State Equalization Aid	\$16,900,396	\$17,111,972	\$18,281,390	\$17,886,213	\$17,818,289
% Change		1.25%		4.52%	4.13%
Tax Exempt Computer Aid	\$63,433	\$63,433	\$64,385	\$64,385	\$63,433
% Change		0.00%		1.50%	0.00%
Personal Property Aid	\$54,500	\$53,726	\$53,726	\$53,726	\$52,953
% Change		0.00%		0.00%	0.00%
Total Revenue Limit	\$31,373,667	\$31,953,810	\$35,205,673	\$35,229,844	\$35,995,725
% Change		1.85%		10.25%	12.65%

TAX LEVY

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% Change		2.57%		16.98%	22.66%
General Fund (Prior Year)	\$0	\$37	\$0	\$0	\$0
% Change		0%		0.00%	0.00%
Referendum Debt Service Fund	\$1,582,218	\$2,469,127	\$822,975	\$822,975	\$40,602
% Change		56.05%		-66.67%	-98.36%
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Mill Rate w/o Vouchers	\$10.37	\$10.36	\$10.31	\$10.57	\$10.36

Fd	T	Loc	Obj	Func	Prj	Source	2020-21	2020-21	2020-21
							Preliminary Budget	October Adjustments	Proposed Original
10	R	---	211	-----	---	TAXES (CURRENT YEAR)	17,225,520.00	835,530.00	18,061,050.00
10	R	---	271	-----	---	ADMISSIONS RECEIPTS	15,610.00	-15,610.00	0.00
10	R	---	279	-----	---	OTH SCH ACTIV INCOME	20,000.00	0.00	20,000.00
10	R	---	280	-----	---	INTEREST ON INVEST.	21,000.00	-11,000.00	10,000.00
10	R	---	291	-----	---	RECEIPTS FROM GIFTS	0.00	12,640.00	12,640.00
10	R	---	292	-----	---	STUDENT FEES	87,850.00	15,500.00	103,350.00
10	R	---	293	-----	---	REVENUE FROM RENTALS	8,149.00	-2,039.00	6,110.00
10	R	---	297	-----	---	STUDENT FINES	500.00	0.00	500.00
10	R	---	315	-----	---	NON-SE AID TRANSIT	18,375.00	4,125.00	22,500.00
10	R	---	345	-----	---	OPEN ENROLL. TUITION	1,462,040.00	103,722.00	1,565,762.00
10	R	---	612	-----	---	STATE TRANSPORT. AID	17,000.00	0.00	17,000.00
10	R	---	613	-----	---	STATE LIBRARY AID	100,000.00	0.00	100,000.00
10	R	---	619	-----	---	OTHER STATE AID	0.00	8,964.00	8,964.00
10	R	---	621	-----	---	STATE EQUALIZ. AID	17,886,213.00	-67,924.00	17,818,289.00
10	R	---	630	-----	---	SPECIAL PROJ. GRANTS	29,726.00	49,689.00	79,415.00
10	R	---	660	-----	---	ST.REV.THROUGH.LOC.GOV.	3,000.00	0.00	3,000.00
10	R	---	691	-----	---	TAX EXEMPT COMP. AID	118,111.00	-1,725.00	116,386.00
10	R	---	695	-----	---	PER PUPIL AID	2,000,432.00	-20,776.00	1,979,656.00
10	R	---	699	-----	---	OTHER STATE REVENUES	0.00	59,789.00	59,789.00
10	R	---	730	-----	---	SPECIAL PROJ. GRANTS	194,050.00	237,631.00	431,681.00
10	R	---	751	-----	---	IASA - TITLE 1	310,133.00	8,669.00	318,802.00
10	R	---	971	-----	---	REFUND OF PRIOR YEAR EXPENSE	32,000.00	70,879.00	102,879.00
10	R	---	990	-----	---	MISC. REVENUES	17,575.00	0.00	17,575.00
10	-	---	---	-----	---	GENERAL FUND	39,567,284.00	1,288,064.00	40,855,348.00
21	R	---	291	-----	---	RECEIPTS FROM GIFTS	22,025.00	214,927.00	236,952.00
21	R	---	990	-----	---	MISC. REVENUES	0.00	130,477.00	130,477.00
21	-	---	---	-----	---	SPECIAL REVENUE TRUST FUND	22,025.00	345,404.00	367,429.00
27	R	---	110	-----	---	TRANSFER FRM FUND 10	5,235,289.00	72,314.00	5,307,603.00
27	R	---	516	-----	---	HNDICPD. AID VIA CESA	14,500.00	3,800.00	18,300.00
27	R	---	611	-----	---	HANDICAPPED AID	2,089,562.00	-14,971.00	2,074,591.00
27	R	---	625	-----	---	HIGH COST SP.ED. AID	175,000.00	-75,000.00	100,000.00
27	R	---	711	-----	---	HIGH COST SP.ED. AID	47,000.00	-47,000.00	0.00
27	R	---	730	-----	---	SPECIAL PROJ. GRANTS	437,620.00	31,815.00	469,435.00
27	R	---	780	-----	---	FEDERAL AID THRU STATE OF WI	158,000.00	0.00	158,000.00
27	-	---	---	-----	---	SPECIAL ED. & RELATED SERVICES	8,156,971.00	-29,042.00	8,127,929.00
39	R	---	211	-----	---	TAXES (CURRENT YEAR)	822,975.00	-782,373.00	40,602.00
39	R	---	280	-----	---	INTEREST ON INVEST.	2,000.00	1,000.00	3,000.00
39	-	---	---	-----	---	REFERENDUM APPROVED DEBT	824,975.00	-781,373.00	43,602.00
50	R	---	251	-----	---	FOOD SERVICE SALES - PUPIL	540,256.00	-540,256.00	0.00
50	R	---	252	-----	---	FOOD SERVICE SALES - ADULT	7,797.00	-7,797.00	0.00
50	R	---	259	-----	---	OTH FOOD SRVC SALES	19,830.00	-19,830.00	0.00
50	R	---	280	-----	---	INTEREST ON INVEST.	600.00	-600.00	0.00
50	R	---	617	-----	---	STATE FOOD SERV. AID	21,339.00	-21,339.00	0.00
50	R	---	714	-----	---	DONATED COMMODITIES	72,510.00	0.00	72,510.00
50	R	---	717	-----	---	FED. FOOD SERV. AID	576,240.00	589,822.00	1,166,062.00
50	-	---	---	-----	---	FOOD SERVICE FUND	1,238,572.00	0.00	1,238,572.00
72	R	---	280	-----	---	INTEREST ON INVEST.	2.00	0.00	2.00

Fd	T	Loc	Obj	Func	Prj	Source	2020-21		2020-21	
							Preliminary Budget	October Adjustments	Proposed	Original
72	R	---	291	-----	---	RECEIPTS FROM GIFTS	750.00	0.00	750.00	750.00
72	-	---	---	-----	---	EXPENDABLE TRUST FUND	752.00	0.00	752.00	752.00
73	R	---	951	-----	---	CONTRIB.TO TRUST FD.	810,847.00	17,716.00	828,563.00	828,563.00
73	R	---	952	-----	---	OPEB RETIREE CONTRIBUTION	79,637.00	0.00	79,637.00	79,637.00
73	R	---	957	-----	---	UNREALIZED GAINS ON INVESTMENT	20,000.00	0.00	20,000.00	20,000.00
73	-	---	---	-----	---	EMPLOYEE BENEFIT FUND	910,484.00	17,716.00	928,200.00	928,200.00
80	R	---	272	-----	---	COMMUNITY SERVIC FEE	22,000.00	0.00	22,000.00	22,000.00
80	-	---	---	-----	---	COMMUNITY SERVICE	22,000.00	0.00	22,000.00	22,000.00
95	R	---	317	-----	---	TRANSIT OF FED. AIDS	16,779.00	-3,260.00	13,519.00	13,519.00
95	-	---	---	-----	---	COOP PROGRAMS-FISCAL AGENT	16,779.00	-3,260.00	13,519.00	13,519.00
Grand Revenue Totals							50,759,842.00	837,509.00	51,597,351.00	

Number of Accounts: 134

***** End of report *****

Fd	T	Loc	Obj	Func	Prj	Function	2020-21	2020-21	2020-21
							Preliminary Budget	October Adjustments	Proposed Original
10	E	---	---	11	---	UNDIFFER. CURRICULUM	5,370,872.00	-97,889.00	5,272,983.00
10	E	---	---	12	---	REGULAR CURRICULUM	9,351,829.00	176,952.00	9,528,781.00
10	E	---	---	13	---	VOCATIONAL EDUCATION	1,449,162.00	-68,650.00	1,380,512.00
10	E	---	---	14	---	PHYSICAL CURRICULUM	1,027,179.00	-22,665.00	1,004,514.00
10	E	---	---	16	---	CO-CURRIC ACTIVITIES	336,713.00	24,098.00	360,811.00
10	E	---	---	17	---	SPECIAL NEEDS CURRIC	953,113.00	32,247.00	985,360.00
10	E	---	---	21	---	PUPIL SERVICES	1,605,589.00	-45,574.00	1,560,015.00
10	E	---	---	22	---	INSTRUCT.STAFF SERV.	1,736,838.00	189,628.00	1,926,466.00
10	E	---	---	23	---	GENERAL ADMINISTRAT.	583,081.00	-10,122.00	572,959.00
10	E	---	---	24	---	SCHOOL BLDG. ADMIN.	1,789,244.00	23,087.00	1,812,331.00
10	E	---	---	25	---	BUSINESS ADMINISTRAT	4,733,189.00	409,098.00	5,142,287.00
10	E	---	---	26	---	CENTRAL SERVICES	605,580.00	48,778.00	654,358.00
10	E	---	---	27	---	INSURANCE/JUDGMENTS	338,015.00	-6,571.00	331,444.00
10	E	---	---	28	---	DEBT SERVICES	475.00	0.00	475.00
10	E	---	---	29	---	OTH.SUPPORT SERVICES	675,326.00	263,378.00	938,704.00
10	E	---	---	41	---	INTERFND.OPER.TRANSF	5,235,289.00	72,314.00	5,307,603.00
10	E	---	---	43	---	GEN.TUITION PAYMENTS	2,476,710.00	354,496.00	2,831,206.00
10	E	---	---	49	---	OTH.NON-PROG.TRANS.	3,500.00	0.00	3,500.00
10	-	---	---	---	---	GENERAL FUND	38,271,704.00	1,342,605.00	39,614,309.00
21	E	---	---	16	---	CO-CURRIC ACTIVITIES	16,300.00	204,175.00	220,475.00
21	E	---	---	21	---	PUPIL SERVICES	2,000.00	10,045.00	12,045.00
21	E	---	---	22	---	INSTRUCT.STAFF SERV.	0.00	1,373.00	1,373.00
21	E	---	---	26	---	CENTRAL SERVICES	207.00	0.00	207.00
21	E	---	---	49	---	OTH.NON-PROG.TRANS.	0.00	103.00	103.00
21	-	---	---	---	---	SPECIAL REVENUE TRUST FUND	18,507.00	215,696.00	234,203.00
22	E	---	---	22	---	INSTRUCT.STAFF SERV.	0.00	1,235.00	1,235.00
22	-	---	---	---	---	DISTRICT ACTIVITY ACCOUNT	0.00	1,235.00	1,235.00
27	E	---	---	13	---	VOCATIONAL EDUCATION	8,200.00	-8,200.00	0.00
27	E	---	---	15	---	SPECIAL EDUCATION	6,150,618.00	31,070.00	6,181,688.00
27	E	---	---	21	---	PUPIL SERVICES	780,461.00	-42,334.00	738,127.00
27	E	---	---	22	---	INSTRUCT.STAFF SERV.	250,815.00	-2,934.00	247,881.00
27	E	---	---	25	---	BUSINESS ADMINISTRAT	386,477.00	-4,500.00	381,977.00
27	E	---	---	29	---	OTH.SUPPORT SERVICES	200.00	-200.00	0.00
27	E	---	---	43	---	GEN.TUITION PAYMENTS	580,200.00	-1,944.00	578,256.00
27	-	---	---	---	---	SPECIAL ED. & RELATED SERVICES	8,156,971.00	-29,042.00	8,127,929.00
39	E	---	---	28	---	DEBT SERVICES	3,227,922.00	-782,373.00	2,445,549.00
39	-	---	---	---	---	REFERENDUM APPROVED DEBT	3,227,922.00	-782,373.00	2,445,549.00
50	E	---	---	25	---	BUSINESS ADMINISTRAT	1,236,167.00	-48,913.00	1,187,254.00
50	-	---	---	---	---	FOOD SERVICE FUND	1,236,167.00	-48,913.00	1,187,254.00
72	E	---	---	42	---	FUDUCIARY FUND PYMNT	750.00	0.00	750.00
72	-	---	---	---	---	EXPENDABLE TRUST FUND	750.00	0.00	750.00
73	E	---	---	25	---	BUSINESS ADMINISTRAT	500.00	0.00	500.00
73	E	---	---	42	---	FUDUCIARY FUND PYMNT	792,235.00	92,717.00	884,952.00

Fd	T	Loc	Obj	Func	Prj	Function	2020-21	2020-21	2020-21
							Preliminary Budget	October Adjustments	Proposed Original
73	-	---	---	-----	---	EMPLOYEE BENEFIT FUND	792,735.00	92,717.00	885,452.00
80	E	---	---	39----	---	OTHER COMMUNITY SERV	22,000.00	0.00	22,000.00
80	-	---	---	-----	---	COMMUNITY SERVICE	22,000.00	0.00	22,000.00
95	E	---	---	13----	---	VOCATIONAL EDUCATION	8,480.00	5,039.00	13,519.00
95	E	---	---	22----	---	INSTRUCT.STAFF SERV.	8,299.00	-8,299.00	0.00
95	-	---	---	-----	---	COOP PROGRAMS-FISCAL AGENT	16,779.00	-3,260.00	13,519.00
Grand Expense Totals							51,743,535.00	788,665.00	52,532,200.00

Number of Accounts: 2808

***** End of report *****

Fd	T	Loc	Obj	Func	Prj	Function	2020-21 Preliminary Budget	2020-21 October Adjustments	2020-21 Proposed Original
10	E	---	142	-----	---	EXTRA TIME	14,000.00	0.00	14,000.00
10	E	---	148	-----	---	CASH-IN-LIEU-HEALTH INSURANCE	68,691.00	12,678.00	81,369.00
10	E	---	149	-----	---	CASH-IN-LIEU-DENTAL INSURANCE	3,180.00	1,233.00	4,413.00
10	E	---	152	-----	---	MEDICAL LEAVE PAY	5,000.00	0.00	5,000.00
10	E	---	154	-----	---	PERSONAL HOLIDAY PAY	5,000.00	0.00	5,000.00
10	E	---	161	-----	---	BOARD OF ED SALARIES	7,500.00	0.00	7,500.00
10	E	---	162	-----	---	DIST.ADMINIST.SALARY	312,768.00	466.00	313,234.00
10	E	---	164	-----	---	BUSINESS MGR SALARY	132,768.00	1,867.00	134,635.00
10	E	---	165	-----	---	DIR.INSTRUCT. SALARY	127,631.00	-1,112.00	126,519.00
10	E	---	167	-----	---	BLDG. PRINCIP.SALARY	641,587.00	-403.00	641,184.00
10	E	---	168	-----	---	ASST. PRINC. SALARY	253,792.00	-6,034.00	247,758.00
10	E	---	169	-----	---	OTHER ADMIN.SALARIES	386,583.00	5,137.00	391,720.00
10	E	---	171	-----	---	TEACHER SALARIES	10,700,243.00	-42,585.00	10,657,658.00
10	E	---	172	-----	---	OTHER CERT. SALARIES	188,330.00	41,445.00	229,775.00
10	E	---	173	-----	---	LIBRARIAN SALARIES	339,073.00	3,918.00	342,991.00
10	E	---	174	-----	---	PROF.GUIDANCE SALARY	461,768.00	-15,534.00	446,234.00
10	E	---	175	-----	---	MEDIA DIRECT. SALARY	68,769.00	1,125.00	69,894.00
10	E	---	177	-----	---	PSYCHOLOGIST SALARY	27,492.00	-8,427.00	19,065.00
10	E	---	178	-----	---	TEACHER'S ADDITIVE	236,503.00	29,574.00	266,077.00
10	E	---	179	-----	---	SUMMER SCHOOL TEACHE	25,000.00	16,822.00	41,822.00
10	E	---	181	-----	---	CUSTODIAL SALARIES	808,416.00	-11,206.00	797,210.00
10	E	---	182	-----	---	GROUNDSCKEEPER SALARY	95,359.00	-375.00	94,984.00
10	E	---	183	-----	---	LAUNDRY WORKER WAGES	37,292.00	-21.00	37,271.00
10	E	---	188	-----	---	MAINT./REPAIR SALARY	75,657.00	-6,942.00	68,715.00
10	E	---	190	-----	---	NON-UNION WAGES/SALA	10,000.00	0.00	10,000.00
10	E	---	192	-----	---	SUMMER WORKERS WAGES	45,000.00	0.00	45,000.00
10	E	---	193	-----	---	SUBST. CUSTODIAN PAY	30,000.00	0.00	30,000.00
10	E	---	195	-----	---	SUBST.TEACHER SALARY	0.00	15,000.00	15,000.00
10	E	---	196	-----	---	SECR./CLER. SALARIES	926,634.00	35,740.00	962,374.00
10	E	---	197	-----	---	TEACHER AIDE SALARY	718,142.00	-8,491.00	709,651.00
10	E	---	198	-----	---	PARA-PRO WAGES	324,059.00	27,961.00	352,020.00
10	E	---	199	-----	---	OTHER SALARIES/WAGES	315,191.00	51,915.00	367,106.00
10	E	---	1--	-----	---	SALARIES AND WAGES	17,391,428.00	143,751.00	17,535,179.00
10	E	---	211	-----	---	EMPLE SHARE RETIREMT	0.00	190.00	190.00
10	E	---	212	-----	---	EMPLR SHARE RETIREMT	1,143,370.00	-33,614.00	1,109,756.00
10	E	---	218	-----	---	EMPE.BEN.TRUST CNTRB	613,093.00	13,400.00	626,493.00
10	E	---	222	-----	---	EMPLR SHARE SOC.SEC.	1,260,750.00	-8,046.00	1,252,704.00
10	E	---	230	-----	---	LIFE INSURANCE	28,098.00	3,576.00	31,674.00
10	E	---	241	-----	---	MEDICAL INSURANCE	4,053,152.00	-233,057.00	3,820,095.00
10	E	---	243	-----	---	DENTAL INSURANCE	325,324.00	-17,294.00	308,030.00
10	E	---	248	-----	---	HEALTH SAVINGS ACCOUNT	572,715.00	39,985.00	612,700.00
10	E	---	249	-----	---	OTH HEALTH INSURANCE	272,159.00	-33,025.00	239,134.00
10	E	---	251	-----	---	LONG-TERM DISAB.INS.	56,113.00	6,669.00	62,782.00
10	E	---	298	-----	---	CELL STIPEND	0.00	70.00	70.00
10	E	---	299	-----	---	MISC. EMPLR.BENEFITS	28,000.00	0.00	28,000.00
10	E	---	2--	-----	---	EMPLOYEE BENEFITS	8,352,774.00	-261,146.00	8,091,628.00
10	E	---	310	-----	---	PERSONAL SERVICES	678,293.00	61,841.00	740,134.00
10	E	---	321	-----	---	TECH RELATED REPAIRS & MAINTEN	89,971.00	-6,653.00	83,318.00
10	E	---	324	-----	---	NON-TECHNOLOGY REPAIRS & MAINT	372,925.00	-10,561.00	362,364.00
10	E	---	325	-----	---	VEHICLE & EQUIPMENT RENTAL	3,000.00	9,117.00	12,117.00
10	E	---	327	-----	---	CONSTRUCTION SERVICES	0.00	6,800.00	6,800.00
10	E	---	331	-----	---	GAS FOR HEAT	96,756.00	4,039.00	100,795.00
10	E	---	336	-----	---	ELCTCTY OTH THN HEAT	726,792.00	-74,108.00	652,684.00
10	E	---	337	-----	---	WATER	13,962.00	-320.00	13,642.00
10	E	---	338	-----	---	SEWERAGE	38,513.00	-9,788.00	28,725.00

Fd	T	Loc	Obj	Func	Prj	Function	2020-21 Preliminary Budget	2020-21 October Adjustments	2020-21 Proposed Original
10	E	---	339	-----	---	GARBAGE COLLECTION	54,564.00	-602.00	53,962.00
10	E	---	341	-----	---	PUPIL TRAVEL	588,883.00	-19,558.00	569,325.00
10	E	---	342	-----	---	EMPLOYEE TRAVEL	54,086.00	-1,004.00	53,082.00
10	E	---	343	-----	---	CONT. SERVICE TRAVEL	3,633.00	35.00	3,668.00
10	E	---	348	-----	---	FUEL FOR VEHICLES	90,500.00	-26,000.00	64,500.00
10	E	---	350	-----	---	COMMUNICATIONS	4,390.00	18,260.00	22,650.00
10	E	---	351	-----	---	ADVERTISING	10,300.00	-236.00	10,064.00
10	E	---	353	-----	---	POSTAGE/CARTAGE	35,882.00	0.00	35,882.00
10	E	---	354	-----	---	PRINTING & BINDING	15,600.00	0.00	15,600.00
10	E	---	355	-----	---	TELEPHONE/TELEGRAPH	47,276.00	46,856.00	94,132.00
10	E	---	360	-----	---	TECH & SOFTWARE SERVICES	178,798.00	123,655.00	302,453.00
10	E	---	362	-----	---	SOFTWARE AS A SERVICE	34,450.00	20,260.00	54,710.00
10	E	---	370	-----	---	EDUCATIONAL SERVICES	699,718.00	-71,401.00	628,317.00
10	E	---	381	-----	---	TRANSFERS TO MUNICIP	17,551.00	21.00	17,572.00
10	E	---	382	-----	---	INTERDIST.PAYMT.SRVC	1,279,280.00	145,797.00	1,425,077.00
10	E	---	386	-----	---	PAYMENT TO CESA	33,015.00	16,226.00	49,241.00
10	E	---	387	-----	---	TRANSFERS TO STATE	494,607.00	280,100.00	774,707.00
10	E	---	3--	-----	---	PURCHASED SERVICES	5,662,745.00	512,776.00	6,175,521.00
10	E	---	411	-----	---	GENERAL SUPPLIES	732,274.00	514,654.00	1,246,928.00
10	E	---	415	-----	---	FOOD	35,000.00	4,401.00	39,401.00
10	E	---	416	-----	---	MEDICAL SUPPLIES	4,300.00	0.00	4,300.00
10	E	---	417	-----	---	PAPER	28,905.00	4,500.00	33,405.00
10	E	---	419	-----	---	OTHER SUPPLIES	2,235.00	3,651.00	5,886.00
10	E	---	420	-----	---	APPAREL	8,050.00	12,015.00	20,065.00
10	E	---	430	-----	---	INSTRUCTIONAL MEDIA	7,056.00	-2,556.00	4,500.00
10	E	---	431	-----	---	AUDIO-VISUAL MEDIA	1,530.00	1,500.00	3,030.00
10	E	---	432	-----	---	LIBRARY BOOKS	40,057.00	25,606.00	65,663.00
10	E	---	433	-----	---	NEWSPAPERS	925.00	-116.00	809.00
10	E	---	434	-----	---	PERIODICALS	3,200.00	528.00	3,728.00
10	E	---	439	-----	---	OTHER MEDIA	9,732.00	4,100.00	13,832.00
10	E	---	440	-----	---	NON-CAPITAL EQUIP.	18,390.00	18,590.00	36,980.00
10	E	---	450	-----	---	MATERIALS FOR RESALE	1,280.00	0.00	1,280.00
10	E	---	470	-----	---	WORKBOOKS--TEXTBOOKS	110,079.00	4,728.00	114,807.00
10	E	---	480	-----	---	SUPPLIES--TECH RELATED	114,713.00	185,453.00	300,166.00
10	E	---	481	-----	---	TECHNOLOGY SUPPLIES	0.00	22.00	22.00
10	E	---	482	-----	---	NON-CAPITAL TECH HARDWARE	36,098.00	59,500.00	95,598.00
10	E	---	483	-----	---	NON-CAPITAL SOFTWARE	8,850.00	500.00	9,350.00
10	E	---	4--	-----	---	NON-CAPITAL OBJECTS	1,162,674.00	837,076.00	1,999,750.00
10	E	---	551	-----	---	ADDITIONAL EQUIPMENT	14,195.00	44,548.00	58,743.00
10	E	---	561	-----	---	REPLACEMENT EQUIPMENT	22,673.00	-12,318.00	10,355.00
10	E	---	581	-----	---	TECH RELATED HARDWARE	5,550.00	0.00	5,550.00
10	E	---	5--	-----	---	CAPITAL OBJECTS	42,418.00	32,230.00	74,648.00
10	E	---	691	-----	---	PAYING AGENT FEES	475.00	0.00	475.00
10	E	---	6--	-----	---	DEBT RETIREMENT	475.00	0.00	475.00
10	E	---	713	-----	---	WORKERS COMPENSATION	176,072.00	-28,519.00	147,553.00
10	E	---	715	-----	---	DIST.MULTPL.COVERAGE	157,308.00	-3,052.00	154,256.00
10	E	---	730	-----	---	UNEMPLOYMENT COMPEN.	4,635.00	25,000.00	29,635.00
10	E	---	7--	-----	---	INSURANCE/JUDGMENTS	338,015.00	-6,571.00	331,444.00
10	E	---	827	-----	---	TRANSFER TO FUND 27	5,235,289.00	72,314.00	5,307,603.00
10	E	---	8--	-----	---	INTERFUND TRANSFERS	5,235,289.00	72,314.00	5,307,603.00
10	E	---	941	-----	---	DIST DUES/FEES	29,824.00	12,145.00	41,969.00

Fd	T	Loc	Obj	Func	Prj	Function	2020-21 Preliminary Budget	2020-21 October Adjustments	2020-21 Proposed Original
10	E	---	942	-----	---	EMPLOYEE DUES/FEES	17,858.00	2,478.00	20,336.00
10	E	---	943	-----	---	PUPIL DUES/FEES	7,754.00	-1,448.00	6,306.00
10	E	---	949	-----	---	OTHER DUES/FEES	13,350.00	0.00	13,350.00
10	E	---	965	-----	---	SELF FUND HEALTH BEN COST ADJ	3,500.00	0.00	3,500.00
10	E	---	999	-----	---	OTHER MISCELLANEOUS	13,600.00	-1,000.00	12,600.00
10	E	---	9--	-----	---	DUES/FEES/MISCL.	85,886.00	12,175.00	98,061.00
10	-	---	---	-----	---	GENERAL FUND	38,271,704.00	1,342,605.00	39,614,309.00

Fd	T	Loc	Obj	Func	Prj	Function	2020-21 Preliminary Budget	2020-21 October Adjustments	2020-21 Proposed Original
21	E	---	172	-----	---	OTHER CERT. SALARIES	0.00	10,045.00	10,045.00
21	E	---	1--	-----	---	SALARIES AND WAGES	0.00	10,045.00	10,045.00
21	E	---	411	-----	---	GENERAL SUPPLIES	707.00	0.00	707.00
21	E	---	439	-----	---	OTHER MEDIA	0.00	1,373.00	1,373.00
21	E	---	4--	-----	---	NON-CAPITAL OBJECTS	707.00	1,373.00	2,080.00
21	E	---	551	-----	---	ADDITIONAL EQUIPMENT	16,300.00	0.00	16,300.00
21	E	---	5--	-----	---	CAPITAL OBJECTS	16,300.00	0.00	16,300.00
21	E	---	943	-----	---	PUPIL DUES/FEES	1,500.00	0.00	1,500.00
21	E	---	969	-----	---	OTHER ADJUSTMENTS	0.00	103.00	103.00
21	E	---	999	-----	---	OTHER MISCELLANEOUS	0.00	204,175.00	204,175.00
21	E	---	9--	-----	---	DUES/FEES/MISCL.	1,500.00	204,278.00	205,778.00
21	-	---	---	-----	---	SPECIAL REVENUE TRUST FUND	18,507.00	215,696.00	234,203.00

Fd	T	Loc	Obj	Func	Prj	Function	2020-21 Preliminary Budget	2020-21 October Adjustments	2020-21 Proposed Original
22	E	---	411	-----	---	GENERAL SUPPLIES	0.00	1,235.00	1,235.00
22	E	---	4--	-----	---	NON-CAPITAL OBJECTS	0.00	1,235.00	1,235.00
22	-	---	---	-----	---	DISTRICT ACTIVITY ACCOUNT	0.00	1,235.00	1,235.00

Fd	T	Loc	Obj	Func	Prj	Function	2020-21 Preliminary Budget	2020-21 October Adjustments	2020-21 Proposed Original
27	E	---	148	-----	---	CASH-IN-LIEU-HEALTH INSURANCE	26,221.00	293.00	26,514.00
27	E	---	149	-----	---	CASH-IN-LIEU-DENTAL INSURANCE	616.00	602.00	1,218.00
27	E	---	169	-----	---	OTHER ADMIN.SALARIES	118,988.00	1,953.00	120,941.00
27	E	---	171	-----	---	TEACHER SALARIES	2,712,134.00	12,442.00	2,724,576.00
27	E	---	172	-----	---	OTHER CERT. SALARIES	146,538.00	-5,352.00	141,186.00
27	E	---	174	-----	---	PROF.GUIDANCE SALARY	51,309.00	-1,727.00	49,582.00
27	E	---	177	-----	---	PSYCHOLOGIST SALARY	144,327.00	-44,244.00	100,083.00
27	E	---	195	-----	---	SUBST.TEACHER SALARY	30,679.00	14,807.00	45,486.00
27	E	---	196	-----	---	SECR./CLER. SALARIES	44,382.00	3,303.00	47,685.00
27	E	---	197	-----	---	TEACHER AIDE SALARY	1,187,119.00	-4,276.00	1,182,843.00
27	E	---	199	-----	---	OTHER SALARIES/WAGES	8,200.00	-8,200.00	0.00
27	E	---	1--	-----	---	SALARIES AND WAGES	4,470,513.00	-30,399.00	4,440,114.00
27	E	---	212	-----	---	EMPLR SHARE RETIREMT	298,571.00	-10,739.00	287,832.00
27	E	---	218	-----	---	EMPE.BEN.TRUST CNTRB	182,817.00	3,995.00	186,812.00
27	E	---	222	-----	---	EMPLR SHARE SOC.SEC.	321,492.00	358.00	321,850.00
27	E	---	230	-----	---	LIFE INSURANCE	7,085.00	637.00	7,722.00
27	E	---	241	-----	---	MEDICAL INSURANCE	1,229,688.00	-39,493.00	1,190,195.00
27	E	---	243	-----	---	DENTAL INSURANCE	98,145.00	-3,559.00	94,586.00
27	E	---	248	-----	---	HEALTH SAVINGS ACCOUNT	171,455.00	26,125.00	197,580.00
27	E	---	249	-----	---	OTH HEALTH INSURANCE	79,710.00	-15,642.00	64,068.00
27	E	---	251	-----	---	LONG-TERM DISAB.INS.	14,201.00	1,449.00	15,650.00
27	E	---	2--	-----	---	EMPLOYEE BENEFITS	2,403,164.00	-36,869.00	2,366,295.00
27	E	---	310	-----	---	PERSONAL SERVICES	220,561.00	-3,850.00	216,711.00
27	E	---	327	-----	---	CONSTRUCTION SERVICES	3,000.00	-3,000.00	0.00
27	E	---	341	-----	---	PUPIL TRAVEL	381,977.00	-1,500.00	380,477.00
27	E	---	342	-----	---	EMPLOYEE TRAVEL	8,110.00	-3,110.00	5,000.00
27	E	---	348	-----	---	FUEL FOR VEHICLES	1,500.00	0.00	1,500.00
27	E	---	360	-----	---	TECH & SOFTWARE SERVICES	6,745.00	-987.00	5,758.00
27	E	---	362	-----	---	SOFTWARE AS A SERVICE	5,000.00	6,000.00	11,000.00
27	E	---	370	-----	---	EDUCATIONAL SERVICES	357,200.00	800.00	358,000.00
27	E	---	373	-----	---	INSTRUCT PMTS 2 PRIVATE SCHOOL	0.00	4,256.00	4,256.00
27	E	---	383	-----	---	INTERDIST.TRANS.AIDS	100,000.00	0.00	100,000.00
27	E	---	386	-----	---	PAYMENT TO CESA	133,998.00	19,900.00	153,898.00
27	E	---	3--	-----	---	PURCHASED SERVICES	1,218,091.00	18,509.00	1,236,600.00
27	E	---	411	-----	---	GENERAL SUPPLIES	27,195.00	38,155.00	65,350.00
27	E	---	415	-----	---	FOOD	4,450.00	-650.00	3,800.00
27	E	---	417	-----	---	PAPER	450.00	0.00	450.00
27	E	---	440	-----	---	NON-CAPITAL EQUIP.	13,233.00	-11,613.00	1,620.00
27	E	---	449	-----	---	OTH. NON-CAP. EQUIP.	0.00	4,000.00	4,000.00
27	E	---	480	-----	---	SUPPLIES--TECH RELATED	1,300.00	-1,300.00	0.00
27	E	---	482	-----	---	NON-CAPITAL TECH HARDWARE	3,050.00	-3,050.00	0.00
27	E	---	4--	-----	---	NON-CAPITAL OBJECTS	49,678.00	25,542.00	75,220.00
27	E	---	551	-----	---	ADDITIONAL EQUIPMENT	1,900.00	-1,900.00	0.00
27	E	---	5--	-----	---	CAPITAL OBJECTS	1,900.00	-1,900.00	0.00
27	E	---	941	-----	---	DIST DUES/FEES	100.00	0.00	100.00
27	E	---	942	-----	---	EMPLOYEE DUES/FEES	4,025.00	-925.00	3,100.00
27	E	---	943	-----	---	PUPIL DUES/FEES	9,500.00	-3,000.00	6,500.00
27	E	---	9--	-----	---	DUES/FEES/MISCL.	13,625.00	-3,925.00	9,700.00
27	-	---	---	-----	---	SPECIAL ED. & RELATED SERVICES	8,156,971.00	-29,042.00	8,127,929.00

Fd	T	Loc	Obj	Func	Prj	Function	2020-21 Preliminary Budget	2020-21 October Adjustments	2020-21 Proposed Original
39	E	---	675	-----	---	LONG-TERM BOND PRINC	3,117,746.00	-782,373.00	2,335,373.00
39	E	---	685	-----	---	LONG-TERM BOND INTER	110,176.00	0.00	110,176.00
39	E	---	6--	-----	---	DEBT RETIREMENT	3,227,922.00	-782,373.00	2,445,549.00
39	-	---	---	-----	---	REFERENDUM APPROVED DEBT	3,227,922.00	-782,373.00	2,445,549.00

Fd	T	Loc	Obj	Func	Prj	Function	2020-21	2020-21	2020-21
							Preliminary Budget	October Adjustments	Proposed Original
50	E	---	169	-----	---	OTHER ADMIN.SALARIES	59,717.00	-667.00	59,050.00
50	E	---	181	-----	---	CUSTODIAL SALARIES	35,760.00	-4,329.00	31,431.00
50	E	---	184	-----	---	COOKS SALARIES	326,190.00	-49,435.00	276,755.00
50	E	---	1--	-----	---	SALARIES AND WAGES	421,667.00	-54,431.00	367,236.00
50	E	---	212	-----	---	EMPLR SHARE RETIREMT	19,033.00	361.00	19,394.00
50	E	---	218	-----	---	EMPE.BEN.TRUST CNTRB	14,937.00	327.00	15,264.00
50	E	---	222	-----	---	EMPLR SHARE SOC.SEC.	25,724.00	-351.00	25,373.00
50	E	---	230	-----	---	LIFE INSURANCE	359.00	32.00	391.00
50	E	---	241	-----	---	MEDICAL INSURANCE	90,875.00	1,590.00	92,465.00
50	E	---	243	-----	---	DENTAL INSURANCE	7,017.00	239.00	7,256.00
50	E	---	248	-----	---	HEALTH SAVINGS ACCOUNT	12,100.00	4,400.00	16,500.00
50	E	---	249	-----	---	OTH HEALTH INSURANCE	6,840.00	-1,140.00	5,700.00
50	E	---	251	-----	---	LONG-TERM DISAB.INS.	704.00	60.00	764.00
50	E	---	2--	-----	---	EMPLOYEE BENEFITS	177,589.00	5,518.00	183,107.00
50	E	---	310	-----	---	PERSONAL SERVICES	19,047.00	0.00	19,047.00
50	E	---	342	-----	---	EMPLOYEE TRAVEL	3,617.00	0.00	3,617.00
50	E	---	348	-----	---	FUEL FOR VEHICLES	3,849.00	0.00	3,849.00
50	E	---	351	-----	---	ADVERTISING	100.00	0.00	100.00
50	E	---	362	-----	---	SOFTWARE AS A SERVICE	11,000.00	0.00	11,000.00
50	E	---	387	-----	---	TRANSFERS TO STATE	1,200.00	0.00	1,200.00
50	E	---	3--	-----	---	PURCHASED SERVICES	38,813.00	0.00	38,813.00
50	E	---	414	-----	---	MILK	80,475.00	0.00	80,475.00
50	E	---	415	-----	---	FOOD	473,534.00	0.00	473,534.00
50	E	---	419	-----	---	OTHER SUPPLIES	21,640.00	0.00	21,640.00
50	E	---	480	-----	---	SUPPLIES--TECH RELATED	8,357.00	0.00	8,357.00
50	E	---	4--	-----	---	NON-CAPITAL OBJECTS	584,006.00	0.00	584,006.00
50	E	---	551	-----	---	ADDITIONAL EQUIPMENT	8,045.00	0.00	8,045.00
50	E	---	561	-----	---	REPLACEMENT EQUIPMENT	5,800.00	0.00	5,800.00
50	E	---	5--	-----	---	CAPITAL OBJECTS	13,845.00	0.00	13,845.00
50	E	---	941	-----	---	DIST DUES/FEES	52.00	0.00	52.00
50	E	---	942	-----	---	EMPLOYEE DUES/FEES	195.00	0.00	195.00
50	E	---	9--	-----	---	DUES/FEES/MISCL.	247.00	0.00	247.00
50	-	---	---	-----	---	FOOD SERVICE FUND	1,236,167.00	-48,913.00	1,187,254.00

Fd	T	Loc	Obj	Func	Prj	Function	2020-21 Preliminary Budget	2020-21 October Adjustments	2020-21 Proposed Original
72	E	---	991	-----	---	TRUST FUND EXPENDIT.	750.00	0.00	750.00
72	E	---	9--	-----	---	DUES/FEES/MISCL.	750.00	0.00	750.00
72	-	---	---	-----	---	EXPENDABLE TRUST FUND	750.00	0.00	750.00

Fd	T	Loc	Obj	Func	Prj	Function	2020-21 Preliminary Budget	2020-21 October Adjustments	2020-21 Proposed Original
73	E	---	941	-----	---	DIST DUES/FEES	500.00	0.00	500.00
73	E	---	991	-----	---	TRUST FUND EXPENDIT.	622,757.00	64,291.00	687,048.00
73	E	---	994	-----	---	IMPLICIT RATE SUBSIDY	149,478.00	28,426.00	177,904.00
73	E	---	998	-----	---	UNREALIZED LOSS ON INVESTMENTS	20,000.00	0.00	20,000.00
73	E	---	9--	-----	---	DUES/FEES/MISCL.	792,735.00	92,717.00	885,452.00
73	-	---	---	-----	---	EMPLOYEE BENEFIT FUND	792,735.00	92,717.00	885,452.00

Fd	T	Loc	Obj	Func	Prj	Function	2020-21 Preliminary Budget	2020-21 October Adjustments	2020-21 Proposed Original
80	E	---	199	-----	---	OTHER SALARIES/WAGES	19,450.00	0.00	19,450.00
80	E	---	1--	-----	---	SALARIES AND WAGES	19,450.00	0.00	19,450.00
80	E	---	212	-----	---	EMPLR SHARE RETIREMT	950.00	0.00	950.00
80	E	---	222	-----	---	EMPLR SHARE SOC.SEC.	1,300.00	0.00	1,300.00
80	E	---	2--	-----	---	EMPLOYEE BENEFITS	2,250.00	0.00	2,250.00
80	E	---	350	-----	---	COMMUNICATIONS	300.00	0.00	300.00
80	E	---	3--	-----	---	PURCHASED SERVICES	300.00	0.00	300.00
80	-	---	---	-----	---	COMMUNITY SERVICE	22,000.00	0.00	22,000.00

Fd	T	Loc	Obj	Func	Prj	Function	2020-21	2020-21	2020-21
							Preliminary Budget	October Adjustments	Proposed Original
95	E	---	199	-----	---	OTHER SALARIES/WAGES	0.00	4,004.00	4,004.00
95	E	---	1--	-----	---	SALARIES AND WAGES	0.00	4,004.00	4,004.00
95	E	---	310	-----	---	PERSONAL SERVICES	1,789.00	785.00	2,574.00
95	E	---	342	-----	---	EMPLOYEE TRAVEL	1,956.00	2,257.00	4,213.00
95	E	---	360	-----	---	TECH & SOFTWARE SERVICES	0.00	2,728.00	2,728.00
95	E	---	362	-----	---	SOFTWARE AS A SERVICE	1,200.00	-1,200.00	0.00
95	E	---	3--	-----	---	PURCHASED SERVICES	4,945.00	4,570.00	9,515.00
95	E	---	411	-----	---	GENERAL SUPPLIES	6,396.00	-6,396.00	0.00
95	E	---	440	-----	---	NON-CAPITAL EQUIP.	5,028.00	-5,028.00	0.00
95	E	---	483	-----	---	NON-CAPITAL SOFTWARE	210.00	-210.00	0.00
95	E	---	4--	-----	---	NON-CAPITAL OBJECTS	11,634.00	-11,634.00	0.00
95	E	---	942	-----	---	EMPLOYEE DUES/FEES	200.00	-200.00	0.00
95	E	---	9--	-----	---	DUES/FEES/MISCL.	200.00	-200.00	0.00
95	-	---	---	-----	---	COOP PROGRAMS-FISCAL AGENT	16,779.00	-3,260.00	13,519.00

<u>Fd</u>	<u>T</u>	<u>Loc</u>	<u>Obj</u>	<u>Func</u>	<u>Prj</u>	<u>Function</u>	<u>2020-21</u> <u>Preliminary Budget</u>	<u>2020-21</u> <u>October Adjustments</u>	<u>2020-21</u> <u>Proposed Original</u>
Grand Expense Totals							51,743,535.00	788,665.00	52,532,200.00

Number of Accounts: 2808

***** End of report *****



Fort Atkinson School District

Tax Levies FY 2020-2021

Per Wisconsin Statute §121.05, the district is required to maintain this signature page on file at the district. Do not send to the Department.

Fort Atkinson (1883)
201 Park St
Fort Atkinson WI 53538-2155
CESA #02
Jefferson County (28)

Officially submitted by user ID JDeme on Monday, October 19, 2020 at 3:18:55 PM

Last data amendment was made by user ID JDeme on Monday, October 19, 2020 at 3:18:55 PM

PI-401

Table with 4 columns: Account, Description, Revenue Limit Worksheet Line, Amount. Rows include General Fund Operating Levy, Non-Referendum Debt Levy, Capital Expansion Fund Levy, Property Tax Chargebacks, Referendum Approved Debt Levy, and Community Service Fund Operating Levy.

District Officials in Office on Date Submitted

We, the undersigned, do hereby certify that the above stated levies will be assessed against the taxable property of that portion of the school district lying within each municipality as required by Wisconsin Statute §120.17(8). We further certify that the levies reported by fund are correct.

Form with sections for Administrator (Robert S Abbott), Clerk (Kory Knickrehm), and Person Completing this Report (Jason Demerath, Director of Business Services). Includes fields for Name, Telephone, Signature, and Date Signed.



Fort Atkinson School District

Tax Levies FY 2020-2021

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Per Referendum Approved

Referenda ID	Vote Date	Year Expires	Description	Total Referendum Approved	2020-2021 Levy Amount
RF-4955	4/7/2020	2023	NR - 2020	9,000,000	3,000,000.00
Remaining Levy					15,101,652.00
Total Levy Approved					18,101,652.00



Fort Atkinson School District

Tax Levies FY 2020-2021

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Summary of Appropriation for Ref ID #4955

Referenda ID	Vote Date	Total Referendum Amount	Type	Yes Votes	No Votes
RF-4955	4/7/2020	2020-2021 3,000,000 2021-2022 3,000,000 2022-2023 3,000,000 Total: 9,000,000	NR - 2020	2,829	2,298

Brief Description:

\$3 Million Non-Recurring for 3 Years on April 7, 2020

County	County Municipality Code	Taxation District	2020-2021 Levy Amount	Percent of School District in Taxation District	Amount of Referendum for Taxation District
Jefferson	28 226	C. Fort Atkinson	3,000,000.00	58.989915748	1,769,697.48
Jefferson	28 004	T. Cold Spring	3,000,000.00	0.833890509	25,016.72
Jefferson	28 010	T. Hebron	3,000,000.00	5.269053579	158,071.61
Jefferson	28 014	T. Jefferson	3,000,000.00	3.000131807	90,003.95
Jefferson	28 016	T. Koshkonong	3,000,000.00	23.612044793	708,361.34
Jefferson	28 022	T. Oakland	3,000,000.00	3.204331179	96,129.94
Jefferson	28 024	T. Palmyra	3,000,000.00	0.11392883	3,417.86
Jefferson	28 028	T. Sumner	3,000,000.00	4.75665413	142,699.62
Jefferson County Totals			3,000,000.00	99.779951	2,993,398.52
Rock	53 022	T. Lima	3,000,000.00	0.220049426	6,601.48
Rock County Totals			3,000,000.00	0.220049	6,601.48
District Totals			3,000,000.00	100.000000	3,000,000.00



Fort Atkinson School District

Tax Levies FY 2020-2021

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The information in the following table will be submitted to the Wisconsin Department of Revenue (DOR) by the Department of Public Instruction (DPI) on your behalf.

PI-401 Data

Table with 7 columns: County, Municipality Code, Taxation District, Tax Apportionment Equalized Value, Percent of School District in Taxation District, Total Certified Tax Levies From PI-401, Amount of Tax Levy for Taxation District. Rows include Jefferson County municipalities and Rock County Totals.