

**BUDGET PUBLICATION, 2018-19**  
**Baldwin-Woodville Area School District**

*In accordance with section 65.90 of the Wisconsin Statute, the School Board of the Baldwin-Woodville Area School District in St. Croix County, Wisconsin presents the following budget summary showing the revenues and expenditures of the district for the school years ending June 30, 2017 and June 30, 2018 and the anticipated revenue and proposed expenditures for the school year 2018-2019.*

<b>GENERAL FUND</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance	4,119,848.57	3,935,959.67	3,783,133.51
<b>Ending Fund Balance</b>	<b>3,935,959.67</b>	<b>3,783,133.51</b>	<b>3,783,133.51</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	3,652,071.00	3,442,395.79	3,763,740.00
Inter-district Payments (Source 300 + 400)	935,459.99	1,097,519.09	1,046,500.00
Intermediate Sources (Source 500)	25,424.66	20,451.04	24,000.00
State Sources (Source 600)	12,083,702.35	12,769,130.27	13,075,237.00
Federal Sources (Source 700)	131,014.48	197,817.95	156,924.00
All Other Sources (Source 800 + 900)	121,650.03	239,864.57	48,000.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>16,949,322.51</b>	<b>17,767,178.71</b>	<b>18,114,401.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	8,683,593.01	8,616,448.59	9,046,486.00
Support Services (Function 200 000)	5,736,784.89	6,489,537.11	6,163,273.00
Non-Program Transactions (Function 400 000)	2,712,833.51	2,814,019.17	2,904,642.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>17,133,211.41</b>	<b>17,920,004.87</b>	<b>18,114,401.00</b>

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance	75,131.65	91,584.09	82,294.92
<b>Ending Fund Balance</b>	<b>91,584.09</b>	<b>82,294.92</b>	<b>82,294.92</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,688,547.48</b>	<b>2,818,839.45</b>	<b>2,896,301.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,672,095.04</b>	<b>2,828,128.62</b>	<b>2,896,301.00</b>

<b>DEBT SERVICE FUND</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance	807,056.58	517,151.07	475,963.57
<b>Ending Fund Balance</b>	<b>517,151.07</b>	<b>475,963.57</b>	<b>452,462.57</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,987,935.00</b>	<b>2,546,855.00</b>	<b>2,548,980.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>3,277,840.51</b>	<b>2,588,042.50</b>	<b>2,572,481.00</b>

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance	3,549,822.86	10,044.89	212,404.77
<b>Ending Fund Balance</b>	<b>10,044.89</b>	<b>212,404.77</b>	<b>212,404.77</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>62,914.32</b>	<b>424,165.24</b>	<b>300,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>3,602,692.29</b>	<b>221,805.36</b>	<b>300,000.00</b>

<b>FOOD SERVICE FUND</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance	44,094.99	48,454.57	58,113.49
<b>Ending Fund Balance</b>	<b>48,454.57</b>	<b>58,113.49</b>	<b>58,113.49</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>739,433.11</b>	<b>767,384.92</b>	<b>734,950.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>735,073.53</b>	<b>757,726.00</b>	<b>734,950.00</b>

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Budget 2018-19</b>
Beginning Fund Balance	159,410.21	206,711.57	213,696.13
<b>Ending Fund Balance</b>	<b>206,711.57</b>	<b>213,696.13</b>	<b>145,291.13</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>742,037.73</b>	<b>725,198.70</b>	<b>942,311.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>694,736.37</b>	<b>718,214.14</b>	<b>1,010,716.00</b>

**Total Expenditures and Other Financing Uses**

<b>ALL FUNDS</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Budget 2018-19</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>28,115,649.15</b>	<b>25,033,921.49</b>	<b>25,628,849.00</b>
Interfund Transfers (Source 100) - ALL FUNDS	1,758,450.29	1,812,288.49	1,922,611.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>26,357,198.86</b>	<b>23,221,633.00</b>	<b>23,706,238.00</b>
<b>PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>-11.90%</b>	<b>2.09%</b>

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>	<b>Audited 2016-17</b>	<b>Audited 2017-18</b>	<b>Budget 2018-19</b>
General Fund	3,413,484.00	3,228,598.00	3,594,915.00
Referendum Debt Service Fund	2,689,825.00	2,232,775.00	2,253,425.00
Non-Referendum Debt Service Fund	254,183.00	269,231.00	250,706.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	50,000.00	50,000.00	50,000.00
<b>TOTAL SCHOOL LEVY</b>	<b>6,407,492.00</b>	<b>5,780,604.00</b>	<b>6,149,046.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>-9.78%</b>	<b>6.37%</b>

The below listed new or discontinued programs have a financial impact on the proposed 2018-19 budget:

<b>DISCONTINUED PROGRAMS</b>	<b>FINANCIAL IMPACT</b>
<b>NEW PROGRAMS</b>	<b>FINANCIAL IMPACT</b>
Increase ELL Program Staff	71,329
Additional Elementary Teacher	59,304

**Addendum: Community Services Fund s.120.13(19).**

The Baldwin-Woodville Area School District's Fund 80 consists of three programs: community education, a day care program and a pool. All programs are for the community (age appropriate) and are outside the regular curricular and extracurricular programs for pupils. In the 2017-2018 school year, \$718,214.14 was expended in association with these programs. These expenditures were covered by fees collected and taxes levied. For the 2018-2019 school year, the budgeted revenues and expenditures for Fund 80 are \$942,311 with the levy staying the same as previous years at \$50,000.

**ENERGY EFFICIENCY EXEMPTION**

<b>§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators</b>			
Name of Qualified Contractor	Nexus Solutions		
Performance Contract Length (years)			20
Total Project Cost (including financing)			7,371,411
Total Project Payback Period			15.5
Years of Debt Payments			20
Remaining Useful Life of the Facility			40
Prior Year Resolution Expense Amount	Fiscal Year	2017	256350
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2017	233303
Utility Savings applied in Prior Year to Debt	Fiscal Year	2017	23047
Sum of reported Utility Savings to be applied to Debt			\$ 23,969
	<b>Savings Reported for 2018</b>		
<b>Specific Energy Efficiency Measure or Products</b>	<b>Project Cost Including Financing</b>	<b>Utility Cost Savings</b>	<b>Non-Utility Cost Savings</b>
Building Control System Modifications	\$ 1,154,758	\$ 1,840	\$ 26,707
Building Envelope Improvements	\$ 2,453,234	\$ 6,283	\$ 105,393
Electrical Systems Improvements	\$ 641,871	\$ 9,689	\$ 107,488
HVAC/Plumbing Systems Enhancements	\$ 3,121,548	\$ 6,157	\$ 55,328
<b>Entire Energy Efficiency Project Totals</b>	<b>\$ 7,371,411</b>	<b>\$ 23,969</b>	<b>\$ 294,916</b>