

TABLE OF CONTENTS

SECTION 1: INTRODUCTION	Page
Table of Contents.....	i
SECTION 2: 2017-18 BUDGET	
FUND 10 GENERAL FUND	
General Fund Revenue Summary	10-5
General Fund Expenditure Summary.....	10-9
GENERAL FUND EXPENDITURE DETAIL	
Elementary PK-5	
Elementary PK-5 Narrative.....	10-17
Elementary PK-5 Expenditure Summary.....	10-25
Prairie Ridge Early Learning	10-27
Bright Beginnings	10-29
K-5 Undifferentiated.....	10-30
K-5 Art.....	10-31
K-5 English/Language Arts	10-32
K-5 Music	10-33
K-5 Physical Education.....	10-34
K-5 Odyssey of the Mind	10-35
K-5 Guidance	10-36
K-5 Other Pupil Services	10-37
K-5 Staff Development	10-38
K-5 Curriculum Development	10-39
K-5 Library/Audiovisual.....	10-40
K-5 School Administration.....	10-41
K-5 Equipment Repair	10-42
K-5 Field Trips.....	10-43
K-5 Technology	10-44
General Fund Middle Schools 6-8	
Middle School 6-8 Narrative	10-47
6-8 Middle School Expenditure Summary	10-53
6-8 Undifferentiated.....	10-55
6-8 Art.....	10-56
6-8 Reading.....	10-57
6-8 English Language	10-58
6-8 World Language	10-59
6-8 Math.....	10-60
6-8 Music	10-61
6-8 Science.....	10-62
6-8 Social Studies	10-63
6-8 Business Education.....	10-64
6-8 Family and Consumer Education	10-65
6-8 Technology Education.....	10-66
6-8 Health/Physical Education.....	10-67

6-8 Extra Curricular	10-68
6-8 At Risk	10-69
6-8 Guidance	10-70
6-8 Other Pupil Services	10-71
6-8 Library/Audiovisual.....	10-72
6-8 Other Instructional Services	10-73
6-8 School Administration.....	10-74
6-8 Equipment Repair	10-75
6-8 Field Trips.....	10-76
6-8 Technology	10-77

General Fund High School 9-12

High School 9-12 Narrative	10-81
9-12 High School Expenditure Summary	10-87
9-12 Youth Options.....	10-89
9-12 State Competition	10-90
9-12 At Risk	10-91
9-12 Undifferentiated	10-92
9-12 Art.....	10-93
9-12 Reading.....	10-94
9-12 English Language	10-95
9-12 World Language	10-96
9-12 Math.....	10-97
9-12 Music	10-98
9-12 Science.....	10-99
9-12 Social Studies	10-100
9-12 Agriculture.....	10-101
9-12 Business Education.....	10-102
9-12 Marketing Education	10-103
9-12 Family & Consumer Education	10-104
9-12 Technology Education.....	10-105
9-12 Health/Physical Education.....	10-106
9-12 Extra Curricular	10-107
9-12 Guidance.....	10-109
9-12 Other Pupil Services	10-110
9-12 Library/Audiovisual.....	10-111
9-12 School Administration.....	10-112
9-12 Equipment Repair	10-113
9-12 Field Trips.....	10-114
9-12 Technology	10-115

General Fund Other District Wide Programs

Other District Wide Programs Narrative	10-119
Other District Wide Programs Expenditure Summary	10-127
Montessori Charter School	10-131
McKinley Charter School	10-133
Jail/Detention Center (503).....	10-135
Learning Environments & Partnerships (LEAP)	10-136
Eau Claire Virtual School	10-137

Off Campus Alternative School.....	10-138
Crossing Guards.....	10-139
Safety Patrol.....	10-140
Community Relations	10-141
English Learner	10-142
Summer School.....	10-143
Reading Coordination	10-144
Gifted/Talented Coordination	10-145
Homeless Program	10-146
Library/Media Coordination	10-147
Resource Distribution	10-148
Elementary Program Coordination	10-149
University Credit Program.....	10-150
Open Enrollment.....	10-151
PK-5 School Improvement Plan (719).....	10-152
6-12 School Improvement Plan (720).....	10-153
Academic Services.....	10-154
Student Services.....	10-156
Executive Director Teaching and Learning	10-157
Superintendent	10-158
Executive Director of Administration.....	10-159
Board of Education	10-160
Telecommunications/Technology.....	10-161
Assessment.....	10-163
Employee Wellness.....	10-164
Personnel Services	10-165
Other Post Employment Benefits.....	10-166
Business Services.....	10-167
Insurance and Judgments	10-168
Pupil Transportation.....	10-169
Debt Service.....	10-170
Refund of Prior Year Taxes	10-171
Resale Expense	10-172
Operating Transfers	10-173
Building and Grounds	10-174
Fund 60 Payroll Clearing.....	10-176
Other Compensation	10-177
District Wide	10-178

General Fund Federal Programs

Federal Programs Narrative	10-181
Federal Program Expenditure Summary.....	10-185
Title I Basic Grant (901).....	10-187
Title ID Delinquent Grant (902)	10-189
Title IIA Training Grant (903).....	10-190
Title IIIA English Acquisition Grant (904)	10-191
Title I Focus Grant Lakeshore (905).....	10-192
AODA Grant (908)	10-193
Drug Free Communities (909)	10-194

AGR/SAGE (915).....	10-195
Homeless Grant (916)	10-196
Carl Perkins Grant (917).....	10-197
Career and Technical Incentive (918).....	10-198
My Learning Plan/Teachscape (922).....	10-199
Medical Reserve Corps Challenge Award (934)	10-200
CESA Youth Apprenticeship Grant (940)	10-201
21 Century Grant (941).....	10-202
Academic Parent Teacher Team Grant (964)	10-203
WI School of Recognition Locust Lane (978).....	10-204

FUND 21 – SPECIAL REVENUE TRUST FUND

Special Revenue Trust Fund Summary.....	21-5
Special Revenue Trust Fund Expenditure Summary	21-9

FUND 27 – SPECIAL EDUCATION FUND

Special Education Fund Revenue Summary.....	27-5
Special Education Fund Expenditure Summary	27-9

SPECIAL EDUCATION FUND EXPENDITURE DETAIL

Special Education Narrative	27-13
Special Education School Site Accounts	27-15
McKinley Special Education	27-16
Special Education.....	27-17
Extended School Year.....	27-19
Medicaid	27-20
Other Post Employment Benefits (27).....	27-21
Special Education Federal Programs Narrative	27-25
Federal Program Expenditure Summary.....	27-27
IDEA Flow Through Grant (930)	27-29
IDEA Preschool Entitlement Grant (931).....	27-31
Universal Design for Learning Grant (935).....	27-32
Transition Improvement Grant (970).....	27-33

FUND 29 – OTHER SPECIAL PROJECT FUNDS

Other Special Project Funds Revenue Summary.....	29-5
Other Special Project Funds Expenditure Summary	29-9

OTHER SPECIAL PROJECT FUNDS EXPENDITURE DETAIL

Other Special Projects Fund Narrative	29-13
Title VI Indian Education (920).....	29-15
Head Start PA 20 (928).....	29-16
Head Start PA 22 (929).....	29-17

FUND 30 – DEBT SERVICE FUND

Debt Service Fund Narrative	30-3
Debt Service Fund Revenue Summary.....	30-7
Debt Service Fund Expenditure Summary	30-11

FUND 49 – CAPITAL PROJECTS FUNDS

Capital Projects Fund Revenue Summary	49-5
Capital Projects Fund Expenditure Summary.....	49-9

FUND 50 – FOOD SERVICE FUND

Food Service Fund Narrative.....	50-3
Food Service Fund Revenue Summary.....	50-9
Food Service Fund Expenditure Summary	50-13
Fresh Fruit/Veg Grant Longfellow	50-17
Summer Food Service Program	50-18
Fresh Fruit/Veg Grant Prairie	50-19
Fresh Fruit/Veg Grant Locust	50-20

FUND 72 – PRIVATE PURPOSE TRUST FUND

Private Purpose Trust Fund Revenue Summary	72-5
Private Purpose Trust Fund Expenditure Summary.....	72-9

FUND 73 – EMPLOYEE BENEFIT TRUST FUND

Employee Benefit Trust Fund Narrative.....	73-3
Employee Benefit Trust Fund Revenue Summary	73-7
Employee Benefit Trust Fund Expenditure Summary.....	73-11

FUND 80 – COMMUNITY SERVICE FUND

Community Service Fund Revenue Summary.....	80-5
Community Service Fund Expenditure Summary	80-9

OTHER COMMUNITY SERVICE FUND EXPENDITURE DETAIL

Community Services Fund Narrative.....	80-13
School Resource Officer (SRO).....	80-15
Community Athletic Rec Program.....	80-16
Special Olympics	80-17
Other Post Employment Benefits (80).....	80-18
Facility Use	80-19
District Wide.....	80-20

APPENDIX A – STATISTICAL INFORMATION

Table A – 2014-15 Tax Levy Calculation	A-1
Table B – 2014-15 Tax Levy Comparison	A-2
Table C – Equalized Property Tax Rate History	A-3
Table D – Equalized Property Value History	A-4
Table E – Property Tax History	A-5
Table F – History of Equalized Aid as A Percent of Shared Costs	A-6
Table G – Debt Retirement Schedule - March 15 through March 14.....	A-7
Table H – Debt Retirement Schedule - July 1 through June 30.....	A-8
Schedule of Current Insurance.....	A-9

FINANCIAL STATEMENTS AS OF 6/30/2016.....**A-11**