



FRANKLIN
P U B L I C S C H O O L S

2018-19 Budget

Draft #1

Table of Contents

Superintendent's Message	3
Budget Assumptions	4
Revenue Graph.....	6
Expense Graph	7
Tax Levy Projections	8
Tax Levy Rate History	9
Budget Summary	10

Appendices

District Facts	15
Budget Process	17
Budget Timeline.....	18
Long Term Debt and Fund Balance	19
Long Term Debt Schedule	21
FPS Response to Change	22
Fund Explanation	23
Budget Categories	24
Budget Detail	26
Budget Percentages	36
Cost Breakdown.....	37
Instructional Services.....	38
Information & Technology	39
Pupil Services.....	40
Human Resources	41
Business Services.....	42
Recreation and Community Education	43
Buildings and Grounds	44

2018-19 Superintendent's Message

I am delighted to share that during the 2017-18 school year, Franklin Public Schools has been successful in becoming a Better Place to Learn, a Better Place to Work, and part of a Better Community. We have again proven to be one of the best school districts in the State of Wisconsin. Our schools have been rated as significantly exceeding expectations on the State report card. This is the highest possible rating provided by the State and identifies Franklin Public Schools as a high performing district. Our academic achievements are the result of having a clear focus on academic standards and high expectations for teaching and learning. This past year, the Milwaukee Business Journal featured all five of our elementary schools in its list of the 25 highest ranked schools in Milwaukee County. A recent survey from Niche ranked Franklin Public Schools as one of the best school districts in Wisconsin based upon a rigorous analysis for academic and student life data from the U.S. Department of Education. Our rankings were: #2 Best Places to Teach in Wisconsin, #4 Best Teachers in Wisconsin and #8 Best Districts in Wisconsin.

Finally, our District was named in the National Council for Home Safety and Security's 2018 ranking for Best School Districts in America. Out of 9,577 eligible districts, Franklin Public Schools placed in the top 4th percentile!

Franklin Public Schools also continues to lead in providing innovative learning opportunities that align with current and future needs of employers. We established the Saber Business Alliance this year and increased our community partnerships by 76%, offering our students internships, apprenticeships, and job-shadowing experiences. We also continue to grow in our development of a robust manufacturing program which has become a vital part of our District's education for employment plan.

We are extremely excited about the new Forest Park Middle School opening for grades 6-8 in fall 2019. The construction process is on schedule and the building design is going to significantly impact the quality of the educational experiences for our students.

In our budget information, you will hear that our school district is in excellent financial condition. This is due to the ongoing support of our community and the excellent fiscal management of our Board of Education and district administration. In order for children to become fully functioning responsible members of society, they must be properly educated. The support provided at the local, state and federal level make that possible. In the 2018-19 school year, we look forward to a continued partnership with the community that benefits our collective future.

Dr. Judy Mueller
Superintendent
Franklin Public Schools

2018-19 Budget Assumptions

At this time of year, most of the factors that affect the budget have to be estimated because it is too early to have the actual information. Listed below are the important factors that drive the budget and the types of estimates that we are using.

Enrollment

Enrollment is important because it is the main factor in the revenue limit calculation. For budget revenue purposes we are estimating resident enrollment to increase by 20 students for next year. The Board approved 67 open enrollment seats.

CPI

The consumer price index for all urban consumers (CPI-U) measures inflation by calculating the average change over time in the prices paid by urban consumers for a market basket of consumer goods and services. In other words it is a measure of the amount of money it takes to buy the same products due to changes in the cost of those products. State legislation has linked the negotiated amount of represented employee raises and the CPI-U. The CPI-U that applies to represented employee negotiations starting in July 2018, is an increase of 2.13%.

State Aid and Revenue Limit

The 5.71% increase in the District's equalized value last year is higher than the total increase in equalized value for the state which was about 4.17%. This should make the District appear "richer" in the state formula and would normally result in less state aid than we would otherwise have received. However, with additional state money budgeted for equalization aid, the District could receive slightly more than last year.

The 2017-19 state budget does not increase the revenue limit for 2018-19, but does increase the per pupil categorical aid by \$204 in 2018-19 or approximately \$850,000 for a 1.5% increase in general fund revenue.

Transportation

The District created a consortium of neighboring school districts for the purpose of controlling transportation costs. The consortium has done just that with no increase in rates for the four years 2012-16. The current contract provides for a 2.5% increase in each of the next four years. It is becoming much more difficult to find drivers in the current economy and although driver wages have increased, they may need to increase significantly to attract qualified drivers.

Number of Retirees

We will have 4 teachers retiring at the end of this year, which is below average.

Salaries

The District will enter into wage negotiations with represented groups prior to the end of this fiscal year. Due to the nature of negotiations, the anticipated percentage increase in this category is not listed.

Benefits

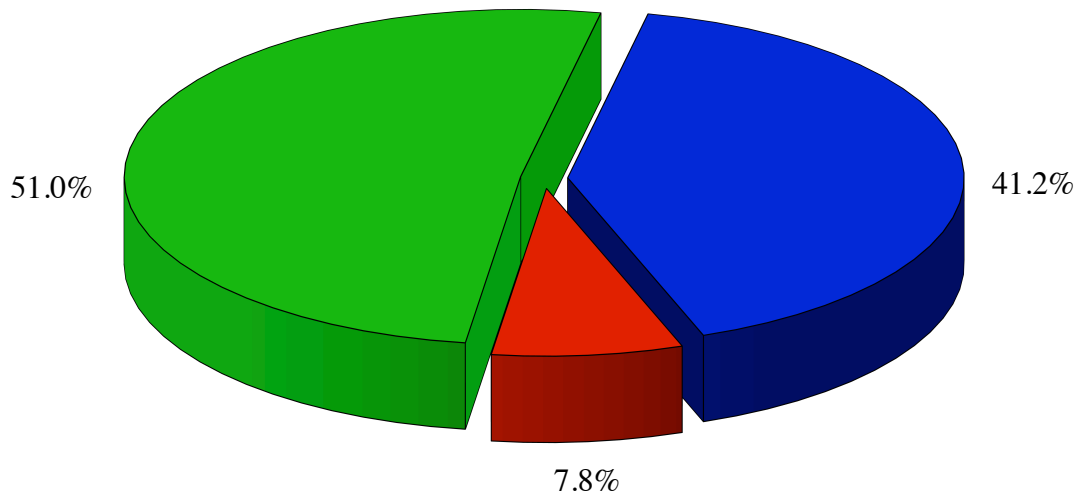
The District's dental insurance rate guarantee will continue through the end of 2018-19, ending July 1, 2019. Due to the staff working on healthy habits, the health insurance rates will also remain the same for 2018-19.

Fund Balance

The District will continue to maintain a fund balance that allows for the payment of operating expenses without the need to borrow funds, as well as for future capital purchases, capital projects, maintenance projects, land purchases, and for other Board approved purposes.

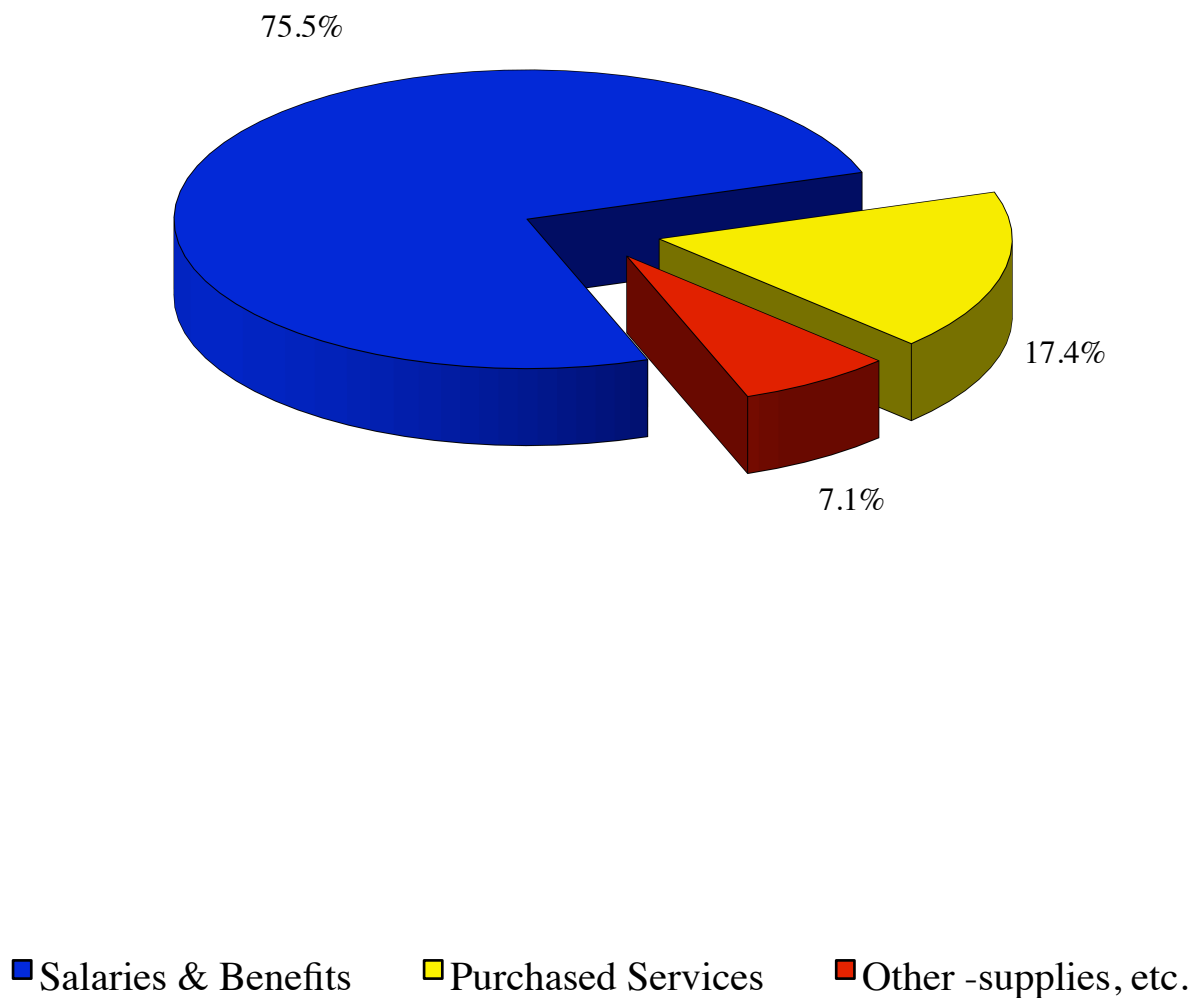
This information will continue to be updated as the budget process continues and more information becomes known. The District will continue to use a conservative approach to budgeting and creating assumptions so that we can provide an excellent education for students while adhering to the revenue limits.

Franklin Public Schools - 2018-19 Budgeted Revenue for the General and Special Education Funds



■ Local Non-Tax Revenue ■ Local Tax Revenue ■ State & Fed Aid Revenue

Franklin Public Schools - 2018-19 Budgeted Expenditures for the General and Special Education Funds



Estimated Total Tax Levy

	2017-18	2018-19	\$ Diff	% Diff
Educating Children	28,564,023	29,071,039	507,016	1.8%
Long Term Debt	4,646,004	4,652,906	6,902	0.1%
Recreation & Comm. Education	573,276	573,276	0	0.0%
Total	33,783,303	34,297,221	513,918	1.5%

Additional Information

The District's equalized value increased by 5.71% last year. As a result, in 2018-19 the District would normally expect the state equalization aid formula to take this above average increase in value into account which means that the state will view the Franklin Public School District as being a slightly "richer" community since the increase in the property tax base per student is slightly more compared to other communities. As the name "equalization aid" implies, the state then gives less state aid to Franklin Public Schools since the state feels that Franklin taxpayers can afford to pay more of the share of the cost of local education. However, due to additional funding at the state level, the District expects to receive additional equalization aid.

Estimated Tax Levy Rate

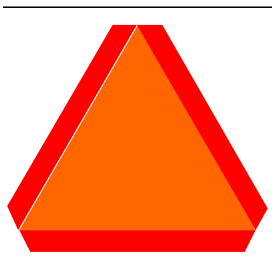
	2017-18	2018-19	\$ Diff	% Diff
Educating Children	9.84	10.01	0.17	1.7%
Long Term Debt	1.60	1.60	0.00	0.0%
Recreation & Comm. Education	0.20	0.20	0.00	0.0%
Total	11.64	11.81	0.17	1.5%

-this is the rate per \$1,000 of assessed value, (some totals differ due to rounding)

-the % increase in the tax rate is the same as the % increase in the tax levy dollars due to the projected 0% growth in value of the community

Estimated Property Tax Implications of Proposed 2018-19 Budget

	Franklin Public Schools	Recreation and Community Education
	Additional Per Year	Additional Per Year
Assessed Value of \$100,000	17.70	0.00
Assessed Value of \$200,000	35.39	0.00



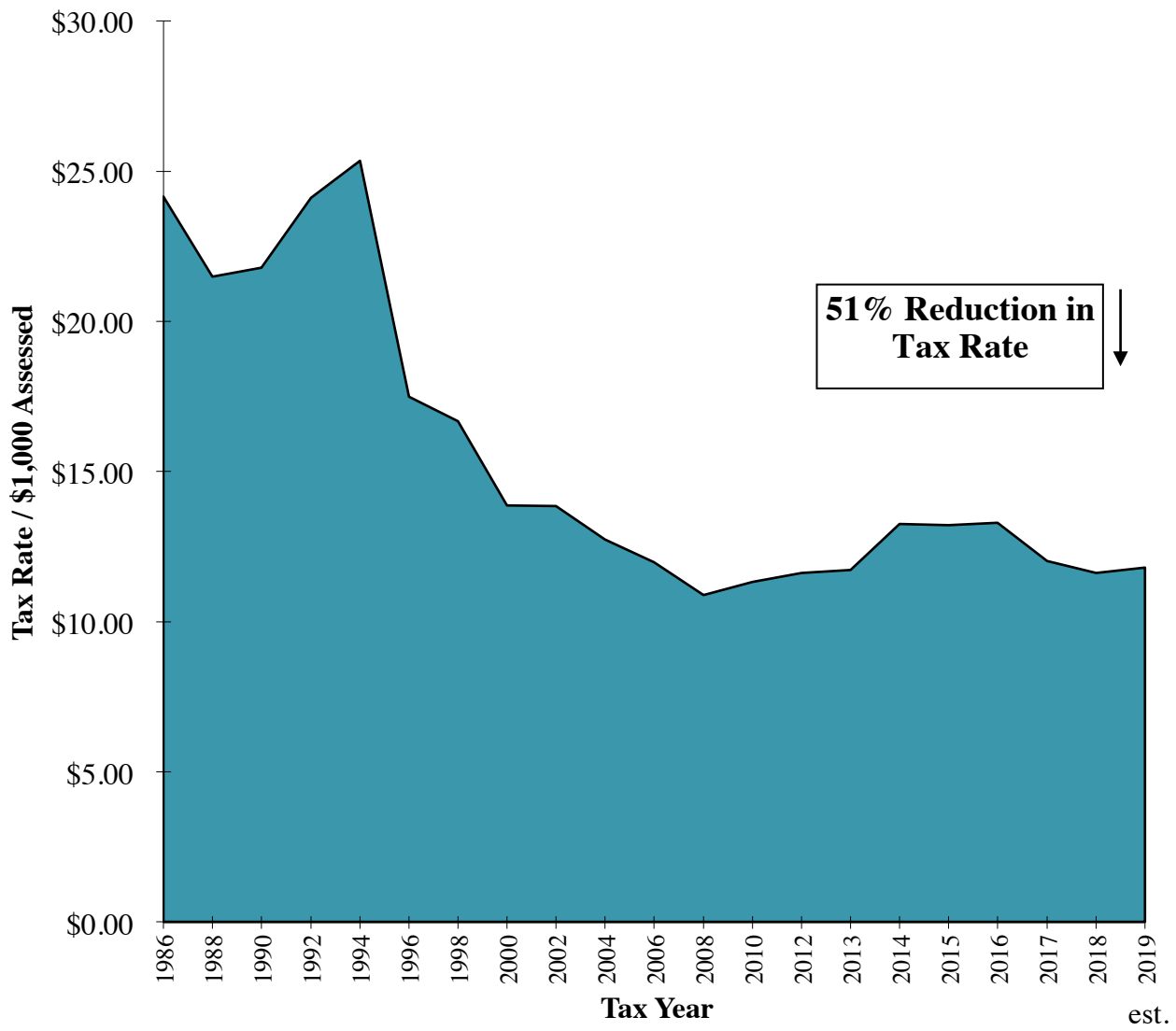
CAUTION!

These are very tentative Estimates, because:

1. The assessed valuation has not yet been determined by the City.
2. The number of students for 2018-19 is unknown.
3. The amount of State aid has not been determined by the State.
4. The State budget has not been finalized.

Tax Rate History

Franklin Public Schools



Franklin Public Schools

2018-19 Budget - Draft #1

June 20, 2018

Regular Education Fund (Fund 10)	Actual 2016-17	Budget 2017-18	Budget 2018-19
930 000 Beginning Fund Balance	19,300,739	20,637,492	20,182,492
935 100 Non-Spendable Fund Balance	50,047	50,047	
936 100 Restricted Fund Balance			
937 900 Committed Fund Balance			
938 900 Assigned Fund Balance			
939 200 Unassigned Fund Balance: Working Capital Needs	20,587,445	20,132,445	20,182,492
939 900 Unassigned Fund Balance: Other			
930 000 Total Ending Fund Balance	20,637,492	20,182,492	20,182,492
Revenues and Other Financing Sources			
Local Sources			
100 Interfund Transfers	0	0	0
210 Taxes	28,681,395	28,564,023	29,071,039
212-219 Previously Uncollected Tax Amount, TID Closing	7,610	0	10,387
230 Interfund Payments		0	
240-260 Yearbook, Bookstore, Class Project Materials	76,035	50,100	42,300
270 Event Admissions, Field Trips	186,380	192,200	211,200
280 Interest on Investments	58,282	50,000	140,000
290 Student Fees, Facility Use	683,537	545,700	553,650
Other School Districts Within Wisconsin			
310 Transit of Aids	3,656	2,000	2,600
340-390 Open Enrollment	3,067,851	3,176,741	3,333,200
Intermediate Sources			
510 Transit of Aids	140	0	0
State Sources			
610, 695 Library, Transportation, 220, Bilingual, Per Pupil	1,905,025	2,628,318	3,427,383
620 Equalization Aid	16,037,859	17,062,070	17,200,000
630-640 House of Correction, State Grants	531,917	453,000	619,053
690 Computer Exemption Reimbursement	69,630	70,654	71,693
Federal Sources			
730, 780 Special Project Grants, Previous Year Medicaid	180,717	129,309	128,810
750 ESEA Grants	388,379	333,304	338,811
Other Revenues			
860 Sales/Insurance Reimbursement	61,831	0	0
960-970 E-rate funds, Adjustments	59,476	197,944	122,013
990 Miscellaneous	34,865	18,300	18,300
Total Revenues & Other Financing Sources	52,034,585	53,473,663	55,290,439

Franklin Public Schools - 2018-19 Budget

Regular Education Fund (Fund 10) (continued)	Actual 2016-17	Budget 2017-18	Budget 2018-19
Expenditures & Other Financing Uses			
Instruction			
110 000 Elementary Classrooms, Technology Purchases	11,130,070	12,744,574	12,949,289
120 000 Middle & High School Classes, All Art & Music	11,310,574	11,769,163	12,227,496
130 000 Middle & High School Business, Tech.-Ed., Technology Classes	1,603,284	1,659,523	1,899,568
140 000 Physical Education	1,076,800	1,146,247	1,173,532
160 000 Co-Curricular Sports & Activities	968,917	1,005,587	1,043,095
170 000 Gifted & Talented, Education Provided at Home	11,729	15,967	7,065
Support Services			
210 000 Guidance, Social Work, Psychologist, Medical Staff	1,123,881	1,177,743	1,136,741
220 000 Instruction, Assessment, Inst. Tech Support	788,842	795,735	1,544,063
230 000 District-Wide Support & Direction	1,084,070	1,255,212	1,266,122
240 000 School Building Administration	2,594,412	2,561,257	2,569,799
250 000 Business Services, Transportation, Maintenance, Custodial	9,905,472	9,799,007	10,601,369
260 000 Human Resources, Technology Support	1,225,896	1,162,140	361,786
270 000 District Operations Insurance	432,357	504,313	488,652
280 000 Cash Flow Borrowing	0	0	0
290 000 Retirement Expenses, Admin. Tech Support	1,202,976	1,456,486	1,261,828
Non-Program Transactions			
410 000 Balance Special Education Fund, Payment to Fund 46	5,249,947	5,814,823	5,711,763
430 000 Open Enrollment, Post Sec. Options	984,519	1,008,886	1,032,271
490 000 Uncollected Tax Repayment	4,084	52,000	16,000
Total Expenditures & Other Financing Uses	50,697,831	53,928,663	55,290,439

Federal Funding for Students with Disabilities	Actual 2016-17	Budget 2017-18	Budget 2018-19
Total Revenues & Other Financing Sources	788,022	1,091,544	1,270,760
Total Expenditures & Other Financing Uses	747,191	1,091,544	1,270,760

Special Education (Fund 27)	Actual 2016-17	Budget 2017-18	Budget 2018-19
Total Revenues & Other Financing Sources	7,256,073	7,694,323	7,659,763
Total Expenditures & Other Financing Uses	7,296,904	7,694,323	7,659,763

Franklin Public Schools - 2018-19 Budget

Long Term Debt Fund (Fund 30)	Actual 2016-17	Budget 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	2,973,124	3,919,015	3,269,015
992 000 Residual Equity Transfers In (Out)	0	0	0
900 000 Ending Fund Balance	3,919,015	3,269,015	3,236,765
Total Revenues & Other Financing Sources	13,206,326	4,646,004	4,652,906
281 000 Long-Term Capital Debt	12,260,434	5,296,004	4,685,156
282 000 Refinancing	0	0	0
Total Expenditures & Other Financing Uses	12,260,434	5,296,004	4,685,156
842 000 Indebtedness, End of Year	36,885,702	69,155,000	66,180,000

Long Term Capital Improvement Trust Fund (Fund 46)	Actual 2016-17	Budget 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	2,309,523	2,321,627	2,321,627
992 000 Residual Equity Transfers In (Out)	0	0	0
900 000 Ending Fund Balance	2,321,627	2,321,627	2,321,627
Total Revenues & Other Financing Sources	12,104	0	0
200 000 Support Services	0	0	0
Total Expenditures & Other Financing Uses	0	0	0

Capital Projects Fund (Fund 49)	Actual 2016-17	Budget 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	0	43,358,902	21,358,902
992 000 Residual Equity Transfers In (Out)	0	0	0
900 000 Ending Fund Balance	43,358,902	21,358,902	858,902
Total Revenues & Other Financing Sources	43,437,637	0	0
200 000 Support Services	78,735	22,000,000	20,500,000
Total Expenditures & Other Financing Uses	78,735	22,000,000	20,500,000

Food Service Fund (Fund 50)	Actual 2016-17	Budget 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	526,739	474,419	474,419
900 000 Ending Fund Balance	474,419	474,419	388,113
Total Revenues & Other Financing Sources	1,578,919	1,725,950	1,577,659
200 000 Support Services	1,631,239	1,725,950	1,663,965
Total Expenditures & Other Financing Uses	1,631,239	1,725,950	1,663,965

Agency Fund (Fund 60)	Actual 2016-17	Budget 2018-19	Budget 2018-19
700 000 Assets	122,994	130,000	130,000
800 000 Liabilities	122,994	130,000	130,000

Franklin Public Schools - 2018-19 Budget

Expendable Trust Fund (Funds 21,28,72)	Actual 2016-17	Budget 2018-19	Budget 2018-19
900 000 Beginning Fund Balance	1,485,696	1,490,219	1,490,219
992 000 Residual Equity Transfers In (Out)	0	0	0
900 000 Ending Fund Balance	1,490,219	1,490,219	1,490,219
Total Revenues & Other Financing Sources	665,430	700,000	700,000
Total Expenditures & Other Financing Uses	660,908	700,000	700,000

Community Education and Recreation Fund (Fund 81 & 82)	Actual 2016-17	Budget 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	564,968	818,635	818,635
900 000 Ending Fund Balance	818,635	818,635	818,635
Total Revenues & Other Financing Sources	1,528,753	1,437,776	1,470,904
Total Expenditures & Other Financing Uses	1,275,086	1,437,776	1,470,904

The Community Service Fund is used to account for activities that are not elementary or secondary educational programs, but have the primary function of serving the community. Transactions for these functions are recorded in Fund 80. The district adopts a separate tax levy to support these activities. The Franklin Public School District offers an assortment of recreational, leisure, and enrichment programs. These programs are open to everyone (age appropriate) in the community, and are outside of the regular instructional day. The Community Service fund is supported through a combination of user fees and a local property tax levy. Expenditures associated with providing these programs include personnel costs, purchased services, supplies, and equipment.

Proposed Property Tax Levy

Fund	Actual 2016-17	Budget 2017-18	Budget 2018-19
General Fund	28,681,395	28,564,023	29,071,039
Debt Service Fund	4,146,620	4,646,004	4,652,906
Recreation Fund	573,276	573,276	573,276
Total Current Levy	33,401,291	33,783,303	34,297,221
Prior Year Tax Levy Chargeback	3,572	0	10,387
Total Levy	33,404,863	33,783,303	34,307,608

Budget Appendices

District Facts

Enrollment Information

	Actual 2016-17	Actual 2017-18	Change in Amount	% Change	Budget 2018-19	Change in Amount	% Change
Elementary	2,254	2,302	48	2.1%	2,312	10	0.4%
Middle School	720	721	1	0.1%	721	0	0.0%
High School	1,508	1,544	36	2.4%	1,554	10	0.6%
Total	4,482	4,567	85	1.9%	4,587	20	0.4%
Open Enrollment-In	432	423	(9)	-2.1%	423	0	0.0%
Open Enrollment-Out	105	98	(7)	-6.7%	98	0	0.0%
Chapter 220	32	26	(6)	-18.8%	26	0	0.0%
% free & reduced lunch	12%	16%	4%		16%	0	0.0%
# of Kindergarten Students	297	299	2	0.7%	299	0	0.0%
# of HS graduates	378	365	(13)	-3.4%	400	35	9.6%

Staffing Information

	Actual 2016-17	Actual 2017-18	Change in Amount	% Change	Budget 2018-19	Change in Amount	% Change
Elementary							
Classroom	109.5	109.5	0.0	0.0%	110.5	1.0	0.9%
Support	51.1	51.2	0.1	0.2%	52.2	1.0	2.0%
Average Class Size	24.9	24.3	(0.6)	-2.3%	24.2	(0.1)	-0.4%
Middle School							
Classroom	35.5	35.6	0.1	0.2%	35.5	(0.1)	-0.3%
Support	13.8	13.5	(0.3)	-2.2%	13.5	0.0	0.0%
Average Class Size	30.0	29.0	(0.9)	-3.2%	29.0	0.0	0.0%
High School							
Classroom	74.0	73.9	(0.1)	-0.1%	75.5	1.6	2.2%
Support	26.4	27.4	1.0	3.9%	27.4	0.0	0.0%
Average Class Size	27.1	26.8	(0.3)	-0.9%	26.4	(0.4)	-1.5%
*exact # not available							
# of Custodians	41	41	0	0.0%	41	0	0.0%
# of Food Service staff	33	31	(2)	-6.1%	31	0	0.0%
# of Ed. Assistants, Secretaries	116	117	1	0.9%	117	0	0.0%
# of Administrators	16	17	1	6.3%	17	0	0.0%

Student Fee Revenue

	Budgeted	Collected	Avg. Amt. Per Student
2016-17	230,000	243,754	54
2017-18	225,888	239,921	53

Franklin Foundation Grants

	2015-16	2016-17	2017-18
Foundation Grant Amount	43,463	18,471	25,750

Budget Related Information

	Actual 2016-17	Budget 2017-18	Change in Amount	% Change	Budget 2018-19	Change in Amount	% Change
Teacher/Student Ratio	14.4	14.7	0.2	1.6%	14.6	(0.1)	-1%
Total Spending per Student	11,768	12,220	452	3.8%	12,478	259	2.1%
Equalized Value per Student	616,084	639,132	23,048	3.7%	587,555	(51,578)	-8.1%
General Fund Taxes per Student	6,399	6,254	(145)	-2.3%	6,338	83	1.3%

Historical Financial Information

Year	Equalized Value (tid out)	% Change	State Aids (Rev Limit)	% Change	Tax Levy	% Change
2013-14	2,530,845,669		15,453,532		32,779,684	
2014-15	2,645,114,646	4.5%	15,879,888	2.8%	32,779,474	0.0%
2015-16	2,695,113,010	1.9%	15,279,362	-3.8%	33,400,120	1.9%
2016-17	2,761,287,552	2.5%	16,745,577	9.6%	33,401,291	0.0%
2017-18	2,918,917,079	5.7%	17,664,042	5.5%	33,783,303	1.1%

Educational Statistics

Year	Graduation Rate	Composite ACT Score	# of Native Languages Spoken by Students
2016-17	97.9%	21.5	34

Franklin Public Schools Budget Process

The Franklin Public Schools budget process is guided by the school board goals and the principles and ideas listed on the accompanying pages. The steps in the budget process follow the budget timeline that is available on the District's website and also in the *Budget Preparation Manual* which is provided to all administrators and others responsible for developing components of the budget. In general, principals and other administrators are provided with budget spreadsheets and guiding information in February. Each administrator collaborates with the Director of Business Services on the details of their respective parts of the budget. Because the search for savings, efficiencies, and budget reductions is continuous, it is important that each school has a voice in the process. To provide this voice, the Director of Business Services meets with each principal to discuss and list possible areas of change or reduction. The principals put forth their ideas as well as ideas that they have received from the staff. This list is taken to the Superintendent who schedules a series of budget meetings with the directors. As part of these meetings, an estimated budget level is determined (based on state aid, enrollment, projections, etc.). Other possible reductions or additions are added to the lists, and estimated dollar amounts are attached to each item. All areas of the budget are considered in a district-wide view based on the school board goals and the principles listed on the accompanying pages. Priorities emerge from these discussions and a draft list of reductions that achieves the budget target is developed. This list is then presented at a principal meeting for feedback and further discussion. Based on this discussion, the Superintendent and directors create a draft budget (including reductions) to propose to the school board.

The Franklin Public Schools provide programs designed to meet the needs of students. However, due to state imposed revenue limits and tough economic times, the District often finds itself in a situation where it must cut expenses to balance the budget. When recommending budget cuts, the District takes into consideration the possible effects on the balanced learning experiences for students, as well as the ability to meet legal and statutory requirements.

2018-19 Budget Timeline

Date	Task
01-31-18	Estimate budget parameters
01-31-18	Initial budget projection
02-28-18	Estimate enrollment for district including a breakdown for each school
02-28-18	Calculate per student budget amounts
03-31-18	Preliminary staffing plan developed
04-15-18	All known employee staffing information given to Business Services
05-01-18	Building and department budget process begins
05-21-18	Building/department budgets due in business office
05-31-18	Initial draft of the proposed budget
05-31-18	Review proposed budget with appropriate staff and revise
06-20-18	Budget presentation at Board meeting
07-01-18	All 11 & 12 month employee information to payroll for July 15th payroll
07-11-18	Budget draft #1 approved by School Board to start fiscal year operations
07-31-18	Compare budget to previous year actual numbers and adjust as needed
08-22-18	Tax levy approved by electors at the Public Hearing/Annual Meeting
09-01-18	All employee information to payroll to be included in Sept. 15th payroll
09-21-18	Student Count
10-24-18	Adjust budget based on final aid and revenue cap from DPI, actual staffing
10-24-18	School Board adopts adjusted budget and tax levies
11-02-18	District certifies tax levy
11-30-18	Adjust building budgets for actual enrollment and District budget changes

Long Term Debt, Cash Flow, and Fund Balance Information

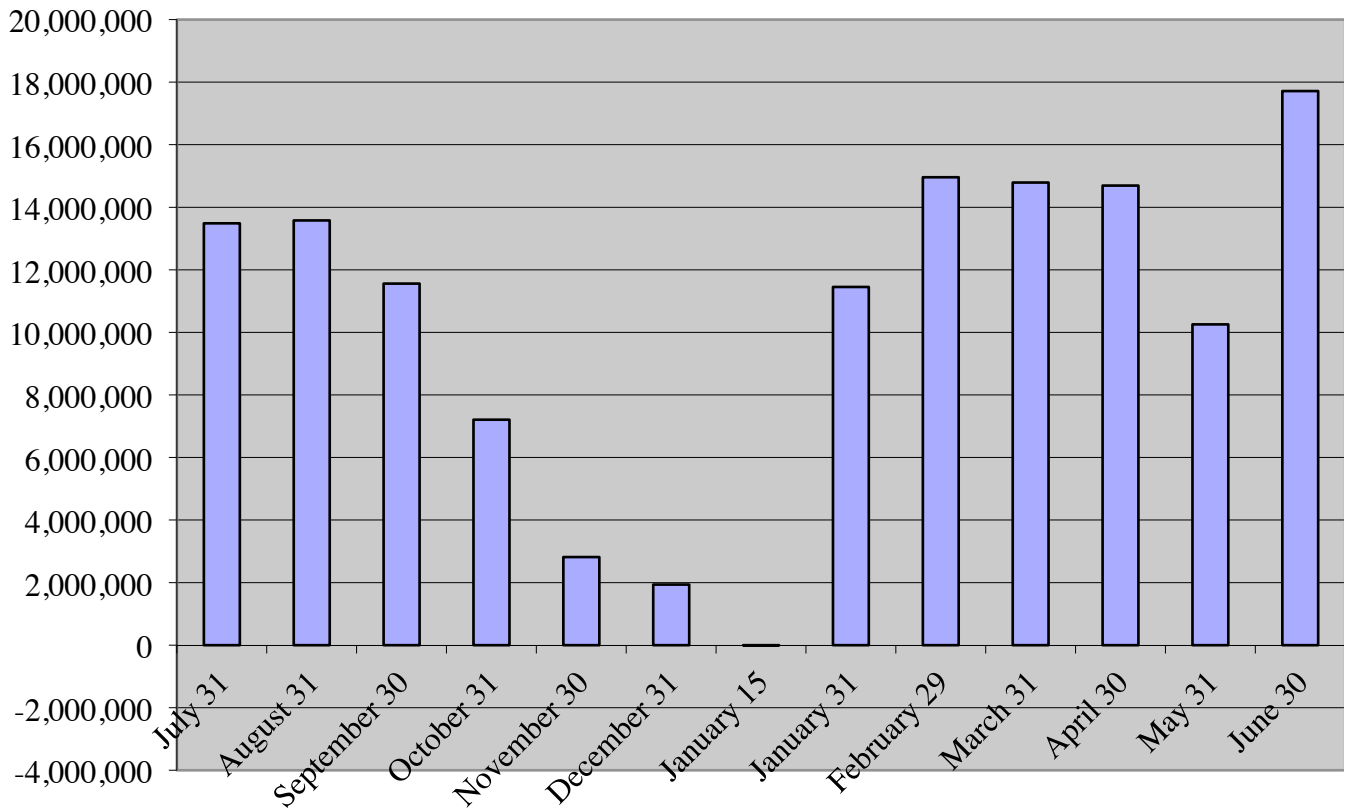
Long Term Debt

The District has a segregated fund for referendum approved long term debt. This type of borrowing is used to provide funds for large projects such as building or remodeling schools, or purchasing land or equipment. The attached debt schedule lists the current amounts that the District owes for long term debt.

Cash Flow

One of the financial challenges faced by the District is that revenue tends to be received late in the year in the form of property taxes and state aid while expenses begin immediately with the start of the fiscal year as the District prepares for the new school year. The District is committed to a conservative budget policy of paying its bills without borrowing money for short term expenses. Prior to receiving any tax revenue for example, the District pays out over \$19 million more than it receives in revenue. To accomplish this, the District needs to maintain funds to pay for these expenses until the revenue starts to be received. These funds are called fund balance and are explained in the next section. The graph below shows the projected cash flow for the first year that the District did not borrow funds for short term cash flow.

FPS Cash Flow Throughout the Year



Fund Balance

Fund balance is essentially the difference between the District's assets and liabilities at any point in time. Fund balance is usually measured at the end of the fiscal year which is June 30th, when the District has its highest level of fund balance. In the example above, the District was just barely able to meet expenses prior to receiving the major forms of revenue. As the budget becomes larger, the fund balance must also keep pace. The District's policy on fund balance indicates the need to carry an operating reserve to provide adequate cash flow, serve as a safeguard against unanticipated expenditures and unrealized revenues, raise or maintain the District's bond rating, and lessen the long term tax burden on the community by adding interest revenue and eliminating short term interest expenses. In 2011-12, for the first time in more than 20 years, the District did not borrow money to pay for operating expenses. If the District had not worked for over 20 years to create an adequate fund balance through fiscal constraint, it would have had to borrow just over \$20 million in 2011-12 for operating purposes.

Franklin Public School District

Debt Service Schedule - Levy Year

July 1, 2018

Description	2018-19		2019-20		2020-21		2021-2022		2022-23		2023-24		2024-25		2025-26		2026-27		2027-28	
	P	I	P	I	P	I	P	I	P	I	P	I	P	I	P	I	P	I	P	I
FHS Bonds #51	1,490,000	491,400	1,540,000	445,950	1,585,000	399,075	1,630,000	354,925	1,670,000	313,675	1,720,000	267,000	1,770,000	214,650	1,825,000	160,725	1,880,000	105,150	1,935,000	47,925
FHS Bonds #52	0	264,681	0	264,681	0	264,681	0	264,681	0	264,681	0	264,681	0	264,681	0	264,681	0	264,681	0	264,681
FP Bonds #54	990,000	1,141,375	1,125,000	1,120,225	1,125,000	1,092,100	1,155,000	1,057,900	1,200,000	1,016,575	1,250,000	961,325	1,320,000	897,075	1,385,000	829,450	1,440,000	773,225	1,495,000	721,725
FP Bonds #55	0	275,450	0	275,450	0	275,450	0	275,450	0	275,450	0	275,450	0	275,450	0	275,450	0	275,450	0	275,450
TOTAL	2,480,000	2,172,906	2,665,000	2,106,306	2,710,000	2,031,306	2,785,000	1,952,956	2,870,000	1,870,381	2,970,000	1,768,456	3,090,000	1,651,856	3,210,000	1,530,306	3,320,000	1,418,506	3,430,000	1,309,781
Total P + I	4,652,906		4,771,306		4,741,306		4,737,956		4,740,381		4,738,456		4,741,856		4,740,306		4,738,506		4,739,781	

Description	2028-29		2029-30		2030-31		2031-32		2032-33		2033-34		2034-35		2035-36		2036-37	
	P	I	P	I	P	I	P	I	P	I	P	I	P	I	P	I	P	I
FHS Bonds #51	630,000	9,450																
FHS Bonds #52	1,370,000	244,131	2,060,000	192,681	2,120,000	129,981	1,535,000	74,197	1,545,000	25,106								
FP Bonds #54	1,540,000	668,725	1,595,000	617,713	1,655,000	558,769	2,370,000	483,300	2,505,000	391,894	4,195,000	271,513	4,345,000	122,063	1,315,000	23,013		
FP Bonds #55	0	275,450	0	275,450	0	275,450	0	275,450	0	275,450	0	275,450	0	275,450	3,195,000	219,538	4,675,000	81,813
TOTAL	3,540,000	1,197,756	3,655,000	1,085,844	3,775,000	964,200	3,905,000	832,947	4,050,000	692,450	4,195,000	546,963	4,345,000	397,513	4,510,000	242,550	4,675,000	81,813
Total P + I	4,737,756		4,740,844		4,739,200		4,737,947		4,742,450		4,741,963		4,742,513		4,752,550		4,756,813	

How the Franklin Public Schools Have Responded to Change

State revenue limits on schools began with the 1993-94 school year. The District was generally allowed to increase its revenue per student by 2.5% while adhering to state mandated cost increases which generally increased the cost of educating each student by about 3.4%. Obviously, this is not an economic model that can be sustained indefinitely. The District made many changes in operations to make this work, and also benefitted from having a growing student population. Starting in the 2003-04 school year, the District's enrollment did not grow fast enough to make up for the cost/revenue differential and the District had to cut \$1.1 million in expenses to balance the budget. In the ensuing years the District cut a total of \$4.3 million from expenses and added \$1.8 million in new revenue.

There have been many changes in school funding since the 2010-11 school year. Revenue limits are still in place and the allowable increase per student for the 2018-19 school year is 0.0%. However, on the expense side of the budget, the state mandates for expenditure levels have been eliminated so that the District can better manage its budget.

When determining budget cuts, the District takes into consideration the possible effects on the balanced learning experiences for students, as well as the ability to meet legal and statutory requirements.

District Accounting Funds

Fund 10 – Regular Education

The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds. The district must account for special education, long term debt, food service, student activities, and recreation in separate funds.

Fund 21, 28 – Donations

These funds account for donations to the District.

Fund 27 – Special Education Fund

This fund is used to account for expenses related to the education of students with disabilities.

Fund 39 – Long Term Debt

This fund is used to account for transactions related to long term debt for land, buildings, equipment or other improvements. All debt in this fund has been approved by a referendum.

Fund 46 – Long Term Capital Improvement Trust Fund

This fund is used to account for long term capital improvements paid for by transfers from the general fund.

Fund 49 – Capital Projects Fund

This fund is used to account for expenditures financed through long term debt.

Fund 50 – Food Service

All expenditures and revenue related to the school food service operation are accounted for in this fund.

Fund 60 – Agency Fund

This fund is used to account for assets held by the district for student organizations.

Fund 72 – Scholarship Fund

This fund is used to account for donations used for scholarships.

Fund 81 – Community Education and Recreation Fund

This fund is used to account for all activities associated with providing recreational programming for the community and other community education programs.

District Budget Categories

110000 – Elementary Classrooms, Technology Purchases

An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of students. This is found almost exclusively at the elementary schools where each classroom teacher teaches reading, writing, math, etc. to the same group of students. This area is also used for the purchase of technology and other capital equipment used by students at all levels.

120000 – Middle & High School Classes, All Art & Music

An instructional situation in which a teacher instructs a group of students in only one curricular area such as math, English, foreign language, science, social studies, etc. These types of classes occur most commonly at the middle and high school level. They also occur at the elementary level for all art and music classes. The alternative high school education program at FHS is included here.

130000 - Middle and High School Business, Tech-Ed, Technology Classes

Consists of occupationally related subject matter and related experiences designed to develop the knowledge, skills, attitudes, and appreciation's that relate to the world of work. These are mainly middle and high school classes in business, technology, health, and tech. ed.

140000 - Physical Education

The body of related subject matter and learning activities in health, safety in daily living, physical education, and recreation.

160000 - Co-Curricular Sports and Activities

Comprised of the group of school-sponsored activities designed to provide opportunities for students to participate for purposes such as motivation, enjoyment, and improvement of skills.

170000 – Gifted and Talented & Education Provided at Home

Curriculum which provides for the special needs of students not requiring an individualized education program. These programs are mainly for students identified as gifted and talented. Students requiring instruction at home would be included in this area as well.

210000 – Guidance, Social Work, Psychologist, Medical Staff

Activities designed to assess and improve the well-being of students and to supplement the teaching process. This area includes guidance counselors, social workers, psychologists, and nurses from the entire district.

220000 – Instructional, Curriculum, & Assessment

Activities associated with assisting the instructional staff in providing learning experiences for students. This area works with the instructional staff in developing the curriculum and assessing students. It contains most of the staff development for the teaching staff. It also includes activities concerned with installing and maintaining the technology and technology infrastructure needed by students.

230000 – District-Wide Support and Direction

Activities concerned with establishing and administering policy in connection with operating the school district and expenditures that are of a district-wide nature. The school board and office of the superintendent are included in this area. In addition this area contains technology for staff, and items such as auditing, legal fees, and communication.

240000 - School Building Administration

Activities concerned with the overall responsibility for a school building. This would include office functions as well as field trips, copier and telephone costs.

252000 - Business Services

Activities concerned with the fiscal operations of the school district. This includes accounting, payroll and benefits, purchasing, budget development and management, fiscal reports and documentation, revenue collection, and insurance.

253000 – Custodial Services

Activities concerned with keeping the physical plant open, comfortable, and safe for use. This includes cleaning and minor maintenance at all the buildings as well as utility costs.

254000 - Maintenance

Activities concerned with keeping the grounds, buildings, and equipment in effective working condition and state of repair.

256000 – Pupil Transportation

Activities concerned with the conveyance of students to and from school, as provided by state and federal law. This includes both contracted transportation and transportation provided using district owned vehicles.

264000 – Human Resources

Activities concerned with maintaining an efficient staff for the school system, including such activities as recruitment and placement, staff transfers, training, negotiations, and staff accounting.

266000 – Technology Support

Activities concerned with installing and maintaining the technology needed by students and staff, as well as the infrastructure to support that technology. The state stopped using this function in 2018.

270000 - District Operations Insurance

This area includes property, liability, and workers compensation insurance.

280000 – Cash Flow Borrowing

Payment of interest on temporary borrowings for cash flow purposes.

290000 – Retirement Expenses, Administrative Technology Support

Benefits paid to or on behalf of former employees of the district. Activities concerned with installing and maintaining the technology and technology infrastructure needed for administrative functions.

400000 - Other Transactions

Includes transfers between funds, payments for general tuition, and repayment of uncollected taxes.

Franklin Public Schools

2018-19 Budget - Draft #1

June 20, 2018

Regular Education Revenue

	<u>Actual 2016-17</u>	<u>Budget 2017-18</u>	<u>Budget 2018-19</u>	<u>\$ Difference 18/19-17/18</u>	<u>% Difference 18/19-17/18</u>
Local Sources					
Taxes	28,681,395	28,564,023	29,071,039	507,016	1.8%
Previously Uncollected Tax Amount	7,610	0	10,387	10,387	
Other Taxes	0	0	0	0	0.0%
Interfund Payments	0	0	0	0	0.0%
Yearbook, Bookstore, Materials	76,035	50,100	42,300	(7,800)	-15.6%
Event Admissions, Field Trips	186,380	192,200	211,200	19,000	9.9%
Interest on Investments	58,282	50,000	140,000	90,000	180.0%
Student Fees, Facility Use	683,537	545,700	553,650	7,950	1.5%
Other School Districts Within Wisconsin					
Transit of Aids	3,656	2,000	2,600	600	30.0%
Open Enrollment, Tuition	3,067,851	3,176,741	3,333,200	156,459	4.9%
Intermediate Sources					
Transit of Aids	140	0	0	0	
State Sources					
Library, Trans, 220, Bilingual, Per Pupil	1,905,025	2,628,318	3,427,383	799,065	30.4%
Equalization Aid (incl. sp. adj. aid)	16,037,859	17,062,070	17,200,000	137,930	0.8%
House of Correction, State Grants	531,917	453,000	619,053	166,053	36.7%
Computer Exemption Reimbursement	69,630	70,654	71,693	1,039	1.5%
Federal Sources					
Special Project Grants	180,717	129,309	128,810	(499)	-0.4%
ESEA Grants	388,379	333,304	338,811	5,507	1.7%
Other Revenues					
Sales/Insurance Reimbursement	61,831	0	0	0	
E-rate funds, Adjustments	59,476	197,944	122,013	(75,931)	-38.4%
Miscellaneous	<u>34,865</u>	<u>18,300</u>	<u>18,300</u>	<u>0</u>	<u>0.0%</u>
Total Revenues	52,034,585	53,473,663	55,290,439	1,816,776	3.4%

Regular Education Expenditures

	<u>Actual</u> <u>2016-17</u>	<u>Budget</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>\$ Difference</u> <u>18/19-17/18</u>	<u>% Difference</u> <u>18/19-17/18</u>
<u>Elementary Classrooms, Technology Purchases</u>					
An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of students. This is found almost exclusively at the elementary schools where each classroom teacher teaches reading, writing, math, etc. to the same group of students. This area is also used for the purchase of technology and other capital equipment used by students at all levels.					
Salaries	6,849,901	7,199,043	7,455,437	256,394	3.6%
Employee Benefits	2,545,896	2,817,451	2,997,132	179,681	6.4%
Purchased Services	700,816	690,000	907,010	217,010	31.5%
Items Under \$300	417,978	639,800	1,173,710	533,910	83.4%
Items Over \$300	<u>615,479</u>	<u>1,398,280</u>	<u>416,000</u>	<u>(982,280)</u>	<u>-70.2%</u>
Total	11,130,070	12,744,574	12,949,289	204,715	1.6%

Middle & High School Classes, All Art & Music

An instructional situation in which a teacher instructs a group of students in only one curricular area such as math, English, foreign language, science, social studies, etc. These types of classes occur most commonly at the middle and high school level. They also occur at the elementary level for all art and music classes. The alternative high school education program at FHS is included here.

Salaries	7,794,274	8,016,770	8,319,340	302,570	3.8%
Employee Benefits	2,955,609	3,124,308	3,316,892	192,584	6.2%
Purchased Services	59,749	138,702	109,002	(29,700)	-21.4%
Items Under \$300	453,699	423,914	402,262	(21,652)	-5.1%
Items Over \$300	47,243	65,469	80,000	14,531	22.2%
Other Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total	11,310,574	11,769,163	12,227,496	458,333	3.9%

Middle and High School Business, Tech-Ed, Technology Classes

Consists of occupationally related subject matter and related experiences designed to develop the knowledge, skills, attitudes, and appreciation's that relate to the world of work. These are mainly middle and high school classes in business, technology, health, and tech. ed.

Salaries	1,112,061	1,070,336	1,211,334	140,998	13.2%
Employee Benefits	384,263	406,225	455,780	49,555	12.2%
Purchased Services	9,282	38,110	37,575	(535)	-1.4%
Items Under \$300	69,962	136,455	150,279	13,824	10.1%
Items Over \$300	<u>27,717</u>	<u>8,397</u>	<u>44,600</u>	<u>36,203</u>	<u>431.1%</u>
Total	1,603,284	1,659,523	1,899,568	240,045	14.5%

Regular Education Expenditures

	<u>Actual</u> <u>2016-17</u>	<u>Budget</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>\$ Difference</u> <u>18/19-17/18</u>	<u>% Difference</u> <u>18/19-17/18</u>
<u>Physical Education</u>					
The body of related subject matter and learning activities in health, safety in daily living, physical education, and recreation.					
Salaries	775,097	830,881	854,046	23,165	2.8%
Employee Benefits	285,590	298,742	300,985	2,243	0.8%
Purchased Services	2,116	1,300	0	(1,300)	-100.0%
Items Under \$300	13,996	15,324	18,501	3,177	20.7%
Items Over \$300	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total	1,076,800	1,146,247	1,173,532	27,285	2.4%

Co-Curricular Sports and Activities

Comprised of the group of school-sponsored activities designed to provide opportunities for students to participate for purposes such as motivation, enjoyment, and improvement of skills.

Salaries	625,565	638,717	639,569	852	0.1%
Employee Benefits	105,278	120,324	154,317	33,993	28.3%
Purchased Services	160,420	165,876	168,199	2,323	1.4%
Items Under \$300	73,199	72,010	72,250	240	0.3%
Items Over \$300	2,580	6,510	6,510	0	0.0%
Other Objects	<u>1,875</u>	<u>2,150</u>	<u>2,250</u>	<u>100</u>	<u>4.7%</u>
Total	968,917	1,005,587	1,043,095	37,508	3.7%

Gifted and Talented & Education Provided at Home

Curriculum which provides for the special needs of students not requiring an individualized education program. These programs are mainly for students identified as gifted and talented. Students requiring instruction at home would be included in this area as well.

Salaries	1,655	3,500	3,500	0	
Employee Benefits	234	548	535	(13)	
Purchased Services	5,146	2,580	2,580	0	0.0%
Items Under \$300	4,694	9,339	450	(8,889)	-95.2%
Items Over \$300	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total	11,729	15,967	7,065	(8,902)	-55.8%

Guidance, Social Work, Psychologist, Medical Staff

Activities designed to assess and improve the well-being of students and to supplement the teaching process. This area includes guidance counselors, social workers, psychologists, and nurses from the entire district.

Salaries	763,499	756,087	722,037	(34,050)	-4.5%
Employee Benefits	289,710	295,143	280,015	(15,128)	-5.1%
Purchased Services	12,258	46,989	43,700	(3,289)	-7.0%
Items Under \$300	57,939	79,524	90,489	10,965	13.8%
Other Objects	<u>475</u>	<u>0</u>	<u>500</u>	<u>500</u>	
Total	1,123,881	1,177,743	1,136,741	(41,002)	-3.5%

Regular Education Expenditures

	<u>Actual</u> <u>2016-17</u>	<u>Budget</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>\$ Difference</u> <u>18/19-17/18</u>	<u>% Difference</u> <u>18/19-17/18</u>
<u>Instruction, Curriculum, & Assessment</u>					
Activities associated with assisting the instructional staff in providing learning experiences for students. This area works with the instructional staff in developing the curriculum and assessing students. It contains most of the staff development for the teaching staff. It also includes activities concerned with installing and maintaining the technology and technology infrastructure needed by students.					
Salaries	359,943	345,505	801,455	455,950	132.0%
Employee Benefits	107,261	107,673	276,600	168,927	156.9%
Purchased Services	127,785	135,770	43,376	(92,394)	-68.1%
Items Under \$300	193,853	206,787	171,232	(35,555)	-17.2%
Items Over \$300	0	0	251,400	251,400	
Other Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total	788,842	795,735	1,544,063	748,328	94.0%

District-Wide Support and Direction

Activities concerned with establishing and administering policy in connection with operating the school district and expenditures that are of a district-wide nature. The school board and office of the superintendent are included in this area. In addition this area contains technology for staff, and items such as auditing, legal fees, and communication.

Salaries	387,294	374,506	395,880	21,374	5.7%
Employee Benefits	98,870	103,156	119,692	16,536	16.0%
Purchased Services	448,604	570,750	562,750	(8,000)	-1.4%
Items Under \$300	64,691	75,800	73,800	(2,000)	-2.6%
Items Over \$300	73,676	111,000	74,000	(37,000)	-33.3%
Other Objects	<u>10,935</u>	<u>20,000</u>	<u>40,000</u>	<u>20,000</u>	<u>100.0%</u>
Total	1,084,070	1,255,212	1,266,122	10,910	0.9%

School Building Administration

Activities concerned with the overall responsibility for a school building. This would include office functions as well as field trips, copier and telephone costs.

Salaries	1,673,691	1,668,476	1,727,442	58,966	3.5%
Employee Benefits	630,846	664,241	653,826	(10,415)	-1.6%
Purchased Services	124,932	119,396	102,350	(17,046)	-14.3%
Items Under \$300	147,659	98,214	84,181	(14,033)	-14.3%
Items Over \$300	17,284	10,680	1,000	(9,680)	-90.6%
Other Objects	<u>0</u>	<u>250</u>	<u>1,000</u>	<u>750</u>	<u>300.0%</u>
Total	2,594,412	2,561,257	2,569,799	8,542	0.3%

Regular Education Expenditures

	<u>Actual</u> <u>2016-17</u>	<u>Budget</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>\$ Difference</u> <u>18/19-17/18</u>	<u>% Difference</u> <u>18/19-17/18</u>
<u>Business Services</u>					
Activities concerned with the fiscal operations of the school district. This includes accounting, payroll and benefits, purchasing, budget development and management, fiscal reports and documentation, revenue collection, and insurance.					
Salaries	430,561	435,637	441,640	6,003	1.4%
Employee Benefits	163,139	165,559	165,097	(462)	-0.3%
Purchased Services	1,410	9,000	9,000	0	0.0%
Total	595,109	610,196	615,737	5,541	0.9%

Custodial Services

Activities concerned with keeping the physical plant open, comfortable, and safe for use. This includes cleaning and minor maintenance at all the buildings as well as utility costs.

Salaries	1,928,461	1,990,440	2,052,076	61,636	3.1%
Employee Benefits	818,606	934,034	936,359	2,325	0.2%
Purchased Services	1,366,102	1,785,686	1,411,046	(374,640)	-21.0%
Items Under \$300	285,502	255,280	256,630	1,350	0.5%
Items Over \$300	12,698	11,560	26,560	15,000	129.8%
Total	4,411,369	4,977,000	4,682,671	(294,329)	-5.9%

Maintenance

Activities concerned with keeping the grounds, buildings, and equipment in effective working condition and state of repair.

Salaries	63,600	67,813	70,459	2,646	3.9%
Employee Benefits	30,151	32,115	32,272	157	0.5%
Purchased Services	2,843,830	2,179,850	3,321,385	1,141,535	52.4%
Items Under \$300	72,973	40,772	40,772	0	0.0%
Items Over \$300	199,779	51,500	61,500	10,000	19.4%
Total	3,210,334	2,372,050	3,526,388	1,154,338	48.7%

Pupil Transportation

Activities concerned with the conveyance of students to and from school, as provided by state and federal law. This includes both contracted transportation and transportation provided using district owned vehicles.

Salaries	127,795	162,641	156,194	(6,447)	-4.0%
Employee Benefits	51,367	63,120	58,379	(4,741)	-7.5%
Purchased Services	1,509,488	1,613,000	1,561,000	(52,000)	-3.2%
Items Under \$300	10	1,000	1,000	0	0.0%
Items Over \$300	0	0	0	0	0.0%
Total	1,688,659	1,839,761	1,776,573	(63,188)	-3.4%

Regular Education Expenditures

	<u>Actual</u> <u>2016-17</u>	<u>Budget</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>\$ Difference</u> <u>18/19-17/18</u>	<u>% Difference</u> <u>18/19-17/18</u>
<u>Human Resources</u>					
Activities concerned with maintaining an efficient staff for the school system, including such activities as recruitment and placement, staff transfers, training, negotiations, and staff accounting.					
Salaries	182,417	176,706	180,470	3,764	2.1%
Employee Benefits	62,992	79,460	86,666	7,206	9.1%
Purchased Services	81,670	83,500	86,000	2,500	3.0%
Items Under \$300	9,328	6,150	7,150	1,000	16.3%
Other Objects	<u>2,630</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>	<u>0.0%</u>
Total	339,036	347,316	361,786	14,470	4.2%
<u>Technology Support</u>					
Activities concerned with installing and maintaining the technology needed by students and staff, as well as the infrastructure to support that technology. The Department of Public Instruction eliminated this category.					
Salaries	643,665	592,007	0	(592,007)	-100.0%
Employee Benefits	<u>243,195</u>	<u>222,817</u>	<u>0</u>	<u>(222,817)</u>	<u>-100.0%</u>
Total	886,860	814,824	0	(814,824)	-100.0%
<u>District Operations Insurance</u>					
	432,357	504,313	488,652	(15,661)	-3.1%
This area includes property, liability, and workers compensation insurance.					
<u>Cash Flow Borrowing</u>					
	0	0	0	0	
Payment of interest on temporary borrowings for cash flow purposes.					
<u>Retirement Expenses</u>					
	1,202,976	1,456,486	1,198,972	(257,514)	-17.7%
Benefits paid to or on behalf of former employees of the district.					
<u>Administrative Technology Services</u>					
Activities concerned with installing and maintaining the technology and technology infrastructure needed for administrative functions.					
Salaries			43,525	43,525	
Employee Benefits			<u>19,331</u>	<u>19,331</u>	
Total	0	0	62,856	62,856	
<u>Other Transactions</u>					
Includes transfers between funds, payments for general tuition, and repayment of uncollected taxes.					
Amount to Balance Special Ed.	5,249,947	5,814,823	5,711,763	(103,060)	-1.8%
Open Enrollment, Post Sec. Options	984,519	1,008,886	1,032,271	23,385	2.3%
Uncollected Tax Repayment	<u>4,084</u>	<u>52,000</u>	<u>16,000</u>	<u>(36,000)</u>	<u>-69.2%</u>
Total	6,238,549	6,875,709	6,760,034	(115,675)	-1.7%
Total - Regular Education Expenditures	50,697,831	53,928,663	55,290,439	1,361,776	2.5%

Summary - Regular Education Expenditures

	<u>Actual</u> <u>2016-17</u>	<u>Budget</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>\$ Difference</u> <u>18/19-17/18</u>	<u>% Difference</u> <u>18/19-17/18</u>
Salaries	23,719,478	24,329,065	25,074,404	745,339	3.1%
Employee Benefits	9,975,982	10,891,402	11,052,850	161,448	1.5%
Purchased Services	8,438,129	8,589,395	9,397,244	807,849	9.4%
Items Under \$300	1,865,483	2,060,369	2,542,706	482,337	23.4%
Items Over \$300	996,456	1,663,396	961,570	(701,826)	-42.2%
Cash Flow Borrowing	0	0	0	0	
District Operations Insurance	432,357	504,313	488,652	(15,661)	-3.1%
Amount to Balance Special Ed.	5,249,947	5,814,823	5,711,763	(103,060)	-1.8%
Other Objects	<u>19,999</u>	<u>75,900</u>	<u>61,250</u>	<u>(14,650)</u>	<u>-19.3%</u>
Total	50,697,831	53,928,663	55,290,439	1,361,776	2.5%

Summary - Combined Regular and Special Education Expenses

	<u>Actual</u> <u>2016-17</u>	<u>Budget</u> <u>2017-18</u>	<u>Budget</u> <u>2018-19</u>	<u>\$ Difference</u> <u>18/19-17/18</u>	<u>% Difference</u> <u>18/19-17/18</u>
Salaries	28,587,767	29,198,549	29,946,592	748,043	2.6%
Employee Benefits	11,735,349	13,090,371	13,254,555	164,184	1.3%
Purchased Services	9,107,307	9,215,265	9,979,014	763,749	8.3%
Items Under \$300	1,865,554	2,060,369	2,546,806	486,437	23.6%
Items Over \$300	996,456	1,663,396	961,570	(701,826)	-42.2%
Cash Flow Borrowing	0	0	0	0	
District Operations Insurance	432,357	504,313	488,652	(15,661)	-3.1%
Other Objects	<u>19,999</u>	<u>75,900</u>	<u>61,250</u>	<u>(14,650)</u>	<u>-19.3%</u>
Total	52,744,788	55,808,163	57,238,439	1,430,276	2.6%

Federal Funding for Students with Disabilities

Specialized instruction for students with disabilities funded by a federal grant

	<u>Actual 2016-17</u>	<u>Budget 2017-18</u>	<u>Budget 2018-19</u>	<u>\$ Difference 18/19-17/18</u>	<u>% Difference 18/19-17/18</u>
Revenue	788,022	1,091,544	1,270,760	179,216	16.4%
Expenditures	747,191	1,091,544	1,270,760	179,216	16.4%

Special Education

Specialized instruction for students with disabilities

	<u>Actual 2016-17</u>	<u>Budget 2017-18</u>	<u>Budget 2018-19</u>	<u>\$ Difference 18/19-17/18</u>	<u>% Difference 18/19-17/18</u>
Revenue					
State Categorical Aid/High Cost	1,775,382	1,680,000	1,680,000	0	0.0%
Federal	164,283	199,500	268,000	68,500	34.3%
Payments for Services	66,461	0	0	0	
Interfund Transfer (10)	<u>5,249,947</u>	<u>5,814,823</u>	<u>5,711,763</u>	<u>(103,060)</u>	<u>-1.8%</u>
Total Revenue	7,256,073	7,694,323	7,659,763	(34,560)	-0.4%
Expenditures					
Salaries	4,868,288	4,869,484	4,872,188	2,704	0.1%
Employee Benefits	1,759,366	2,198,969	2,201,705	2,736	0.1%
Purchased Services	669,178	625,870	581,770	(44,100)	-7.0%
Items Under \$300	71	0	4,100	4,100	
Items Over \$300	0	0	0	0	
Other Objects	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Expenditures	7,296,904	7,694,323	7,659,763	(34,560)	-0.4%

Long Term Debt

Covers the principal and interest for long-term debt

	<u>Actual 2016-17</u>	<u>Budget 2017-18</u>	<u>Budget 2018-19</u>	<u>\$ Difference 18/19-17/18</u>	<u>% Difference 18/19-17/18</u>
Revenue	13,206,326	4,646,004	4,652,906	6,902	0.1%
Expenditures	12,260,434	5,296,004	4,685,156	(610,848)	-11.5%

Long Term Capital Improvement Trust Fund 46

Accounts for funds to be used for capital building or maintenance projects

	<u>Actual 2016-17</u>	<u>Budget 2017-18</u>	<u>Budget 2018-19</u>	<u>\$ Difference 18/19-17/18</u>	<u>% Difference 18/19-17/18</u>
Revenue	12,104	0	0	0	
Expenditures	0	0	0	0	

Capital Projects Fund

Accounts for funds used for the purchase of land and buildings, and referendum funded projects

	<u>Actual 2016-17</u>	<u>Budget 2017-18</u>	<u>Budget 2018-19</u>	<u>\$ Difference 18/19-17/18</u>	<u>% Difference 18/19-17/18</u>
Revenue	43,437,637	0	0	0	
Expenditures	78,735	22,000,000	20,500,000	(1,500,000)	-6.8%

Food Service Fund

All expenditures and revenue related to the school food service operation

	<u>Actual 2016-17</u>	<u>Budget 2017-18</u>	<u>Budget 2018-19</u>	<u>\$ Difference 18/19-17/18</u>	<u>% Difference 18/19-17/18</u>
Revenue					
Cash Purchases	1,164,015	1,286,070	1,170,100	(115,970)	-9.0%
Food Service Aid	<u>414,904</u>	<u>439,880</u>	<u>407,559</u>	<u>(32,321)</u>	<u>-7.3%</u>
Total Revenue	1,578,919	1,725,950	1,577,659	(148,291)	-8.6%
Expenditures					
Salaries	599,756	651,457	659,608	8,151	1.3%
Employee Benefits	147,767	163,027	158,874	(4,153)	-2.5%
Purchased Services	37,931	59,500	69,525	10,025	16.8%
Items Under \$300	701,880	763,421	674,659	(88,762)	-11.6%
Items Over \$300	110,352	55,400	67,400	12,000	21.7%
Other Objects	<u>33,553</u>	<u>33,145</u>	<u>33,899</u>	<u>754</u>	<u>2.3%</u>
Total Expenditures	1,631,239	1,725,950	1,663,965	(61,985)	-3.6%

Agency Fund

Assets held by the District for student organizations

	<u>Actual 2016-17</u>	<u>Budget 2017-18</u>	<u>Budget 2018-19</u>	<u>\$ Difference 18/19-17/18</u>	<u>% Difference 18/19-17/18</u>
Assets	122,994	130,000	130,000	0	0.0%
Liabilities	122,994	130,000	130,000	0	0.0%

Expendable Trust Funds

Monetary donations to the District

	<u>Actual 2016-17</u>	<u>Budget 2017-18</u>	<u>Budget 2018-19</u>	<u>\$ Difference 18/19-17/18</u>	<u>% Difference 18/19-17/18</u>
Revenue	665,430	700,000	700,000	0	0.0%
Expenditures	660,908	700,000	700,000	0	0.0%

Community Education and Recreation Fund

All activities associated with providing recreational and educational programming for the community

	<u>Actual 2016-17</u>	<u>Budget 2017-18</u>	<u>Budget 2018-19</u>	<u>\$ Difference 18/19-17/18</u>	<u>% Difference 18/19-17/18</u>
Revenue					
Local Tax Levy	573,276	573,276	573,276	0	0.0%
Local Non-Tax Revenue	<u>955,477</u>	<u>864,500</u>	<u>897,628</u>	<u>33,128</u>	<u>3.8%</u>
Total Revenue	1,528,753	1,437,776	1,470,904	33,128	2.3%
Expenditures					
Salaries	858,628	881,096	904,415	23,319	2.6%
Employee Benefits	221,134	276,836	284,164	7,328	2.6%
Purchased Services	136,525	178,597	175,220	(3,377)	-1.9%
Items Under \$300	52,065	76,250	79,130	2,880	3.8%
Items Over \$300	6,734	24,997	27,975	2,978	11.9%
Other	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	
Total Expenditures	1,275,086	1,437,776	1,470,904	33,128	2.3%

Proposed Property Tax Levy

<u>Fund</u>	<u>Actual 2016-17</u>	<u>Budget 2017-18</u>	<u>Budget 2018-19</u>	<u>\$ Difference 18/19-17/18</u>	<u>% Difference 18/19-17/18</u>
General Fund	28,681,395	28,564,023	29,071,039	507,016	1.8%
Debt Service Fund	4,146,620	4,646,004	4,652,906	6,902	0.1%
Community Service Fund	<u>573,276</u>	<u>573,276</u>	<u>573,276</u>	<u>0</u>	<u>0.0%</u>
Total Current Year Tax Levy	33,401,291	33,783,303	34,297,221	513,918	1.5%
Prior Year Tax Levy Chargeback	<u>3,572</u>	<u>0</u>	<u>10,387</u>	<u>10,387</u>	
Total Tax Levy	33,404,863	33,783,303	34,307,608	524,305	1.6%

Franklin Public Schools

2018-19 Budget Percentages

Budget Area	\$ Budgeted	% of Total Budget
Salaries and Benefits	43,201,147	75.5%
Transportation	2,016,573	3.5%
Utilities (heat, elec, water, fuel, telephone)	1,480,556	2.6%
Tuition to Other Districts	1,076,309	1.9%
Maintenance	3,423,657	6.0%
Technology & Software Purchases	2,147,563	3.8%
Co-Curricular Programs*	1,043,095	1.8%
District Insurance	488,652	0.9%
Textbooks	120,904	0.2%
Library Books	81,592	0.1%
Travel Expense	240,671	0.4%
Subtotal	<u>55,320,719</u>	<u>97%</u>
Difference from Total Budget	1,917,720	3%
Total Operating Budget (Fund 10 & 27)	57,238,439	100%

Items that are not included above:

Supplies, printing, capital purchases, medical supplies, fees, small equipment, paper, workbooks, some contracted services, and repayment of unpaid property taxes.

*The co-curricular total is provided to illustrate the size of the program. The co-curricular total contains \$793,886 of salaries & benefits that are also included in the Salaries and Benefits category.

Breakdown of Large Account Totals

Custodial Services

Activities concerned with keeping the physical plant open, comfortable, and safe for use. This includes cleaning and minor maintenance at all the buildings as well as utility costs.

Purchased Services Total		1,411,046
Personal Services	54,450	
Gas for Heat	476,008	
Electric	792,488	
Water/Sewer	82,300	
Conf Exp/Travel	3,100	
Telephone	<u>2,700</u>	
Total		1,411,046

Maintenance

Activities concerned with keeping the grounds, buildings, and equipment in effective working condition and state of repair.

Purchased Services Total		3,321,385
Personal Services	657,000	
Maintenance Projects	2,637,435	
Conf Exp/Travel	3,000	
Fuel	<u>23,950</u>	
Total		3,321,385

Pupil Transportation

Activities concerned with the conveyance of students to and from school, as provided by state and federal law. This includes both contracted transportation and transportation provided using district owned vehicles.

Purchased Services Total		1,561,000
Personal Services	18,000	
Contracted Transportation	1,521,000	
Fuel	22,000	
Total		1,561,000

2018-19 Instructional Services Budget Information

District funds support Instructional Services. Additionally, ESEA Grants (Title I, Title II, Title III), and the ACT 59 Incentive Grant supplement the district Instructional Services operating costs. Our purpose is to improve teaching and learning in Franklin Public Schools continuously. The main categories outlined in this 2018-19 budget narrative highlight the significant expenditures for the upcoming fiscal year.

Teaching and Learning

During the 2018-19 fiscal school year, Instructional Services has allocated approximately \$230,000 of its operating budget for instructional materials to support all disciplines of our K-12 programming. Specifically, Mathematics, Literacy, Science, and Career/Tech Ed make-up the majority of the budget line items. As we continue to improve our work across the district in all academic disciplines materials, supplies, and software for students and teachers is our number one cost.

Professional Development

The continued focus to improve daily practice for all, represents a majority of the instructional service's budget. Ongoing professional development for teachers, system specialists, and administration is essential to the district's beliefs of continuous improvement. Professional learning is the lifeline of continuous improvement for all district stakeholders. Additionally, professional development funding is supplemented by Title II and Act 59 Incentive Grant funds.

Assessment

Instructional Services has allocated approximately \$65,700 toward student assessment related materials. Measure of Academic Progress (MAP) accounts for two-thirds of that total dollar amount. MAP is utilized as a universal screener for K-8 Response to Intervention for all students and is used throughout the district to measure academic progress from year to year. Another significant portion of assessment related cost is the ACT Aspire Periodic Assessment, which is administered at both middle and high levels. This assessment is utilized to determine ACT readiness and college and career readiness numbers before the state ACT assessment all students take their junior year of high school.

2018-19 Information & Technology Budget Information

General Information

The total annual Information Technology budget, excluding salaries and benefits, is approximately 1.1 million dollars or about 2 percent of the total District budget. The Information Technology budget is developed collaboratively with input from the IT staff, Directors of Teaching and Learning, building administrators, and instructional technology literacy system specialists. The District Technology Coordinator, LuAnn Zielinski develops & manages the budget around the needs of the District and the goals set forth in the Information & Technology Literacy plan.

This budget provides support to curriculum initiatives (including classroom software and hardware to support the curriculum); ongoing maintenance and replacement of approximately 6,000 devices; repair and replacement of printers, projection units, SMARTBoards, document cameras, mobile devices, and other classroom equipment; ongoing maintenance & replacement of infrastructure components (including servers, switches, routers, firewall, wireless network, fiber, network cabling, malware software, content filtering software, e-mail archiving, and desktop/laptop/mobile device management software); and major district-wide software licensing such as School Messenger, Microsoft Office, Adobe Creative Suites, etc.

The Information Technology Department annually reviews the computer & network replacement cycle & ongoing maintenance and upgrade needs to provide the most stable & reliable infrastructure and classroom tools while being cognizant of the increasing budget constraints. Each year, the IT budget includes updates and improvements toward these needs.

2018-19 IT Budget

In addition to the annual, ongoing IT budget outlined in the General Information, each year there are areas that are improved to provide the right tools in the classroom and to continue to maintain our infrastructure to support classroom learning. The main areas of focus for 2018-19 include:

- Adding approximately 800 chromebooks for 1:1 at grade 5 & 9
- Replacing projection units with flat panel displays
- Replace ELL & substitute laptops
- Upgrading wireless access points at FHS

2018-19 Pupil Services Budget Information

Special Education and Pupil Services are supported through Funds 10 and 27, and the Individuals with Disabilities Education Act (IDEA) Flow Through Grants. These budgets allow us to continuously improve the services we provide to students with disabilities and to ensure that our programs reflect current best practices in special education. Listed below are some of the initiatives these funds will support this year.

Social Emotional Learning

In an effort to promote a safe and healthy school environment and help children succeed in school and life, comprehensive social and emotional learning opportunities will be provided to students throughout the district. Social and emotional learning is the process through which children and adults acquire and effectively apply the knowledge, attitudes, and skills necessary to understand and manage emotions, set and achieve positive goals, feel and show empathy for others, establish and maintain positive relationships, and make responsible decisions. In the 2018-19 school year, social and emotional competencies will be widely embedded within the district's instructional programming.

Restorative Practices

Restorative practices will be implemented throughout the district to create a caring and supportive school climate. The programs are designed to help strengthen school communities, prevent bullying and reduce student conflicts. Restorative practices encourage accountability and responsibility through personal reflection within a collaborative planning process.

Nonviolent Crisis Intervention Training

Training of staff is required for certification and recertification of building based teams due to the increasing need for student safety and prevention of seclusion and restraint.

Special Education Family Engagement

The district will renew its focus on cultivating and sustaining active and effective partnerships with families by strengthening this essential support needed for school improvement. The district will continue to provide families with educational programming for families through a membership with Parents United and district sponsored programs.

iSummit Training and Inclusive Practices

School teams will participate in Syracuse University's summer leadership program that promotes key lessons used to create equitable and excellent classrooms for every student. Educators that attend this institute will be using their knowledge to create more inclusive practices in our classrooms this school year.

2018-2019 Human Resources Budget Information

In the Human Resources Department, we focus our efforts and energies on recruiting and retaining a talented workforce that drives our vision, mission and values. This work must be evident in every HR system we utilize whether it be hiring, performance management, benefit design, professional development, etc.

We employ approximately 550 employees that serve our students everyday. Our employee groups include: The employee groups include, teachers, secretaries, office assistants, educational assistants, custodians, food service employees, recreation employees, administrators and other support personnel (i.e., technical employees, system specialists, bus drivers, psychologists, therapists, etc.).

Goals/Projects for the 2018-2019 School Year:

1. Staffing: Ensure staffing levels and FTE are appropriate throughout the District to best meet the needs of students and to support District policies, protocols and budget parameters.
2. Hiring: Recruiting and selecting top talent for the District is essential for our success. As we finalize and implement the Coherence Plan, we will review our hiring protocols to ensure alignment with our core values. We will continue to use prescreening tools like HireVue and Gallup, but will work to refine our selection process to ensure they are effective, aligned, legal and best practice.
3. Performance Management/Wisconsin Educator Effectiveness System: We will continue to take a leadership role in this area and continue to use this system to provide focused, developmental and timely feedback to staff aligned with expected student outcomes.
4. Employee Engagement: As detailed in the District Coherence Plan and District Communication Plan, we will use the data from the 2nd Employee Engagement survey to drive improvements in the system. Active levels of employee engagement are fundamental for moving our mission and achieving our goals. Leaders and employees will use this data in the system to determine areas of improvement and focus for both the short and long term.
5. Wellness: One of the District core values is wellbeing. In addition, our health insurance benefit program and renewal has wellness at the foundation. Over this past school year, and moving forward into next school year, the District Wellness Committee will continue to develop goals, strategies and tactics with measure outcomes to integrate wellness into our District's culture.
6. Compensation: Keeping in mind a total compensation mindset and framework, we continue to provide appropriate salary offers and adjustments to staff considering internal and external equity factors.
7. HRIS System: We continue the implementation plan for our HR System that captures employee records electronically and streamlines information between HR and employees. We deployed teacher contracts through the system this spring, and will continue to use the system for efficiencies in our record keeping processes.

2018-19 Business Services Budget Information

The Business Services department encompasses many areas that are essential for student learning. These areas include transportation, food service, buildings and grounds, payroll, benefits, budgeting, accounting, insurance, revenue collection, purchasing, and fiscal reporting and documentation. While many of these responsibilities do not deal directly with students, they lay the foundation for an environment where students can learn. Listed below are highlighted budget areas for 2018-19.

Budget

The first draft of the budget is finalized in June after months of preparation at all levels. The Board adopts a draft budget to begin the fiscal year on July 1st even though there are many unknowns at that time. In August, the annual meeting will review the draft budget and vote on the estimated tax levy. In October, the District will receive the final funding information from the state and will produce the final budget of the year. The Board adopts the final budget in October. In November, the tax information is provided to the City of Franklin.

Financial Performance

The District has an excellent track record of financial performance. Moody's Investors Service recently reaffirmed awarding the District a Aa2 rating and described the District's financial position as "robust." In the last full review, Moody's noted that the District has displayed "strong financial management practices, as evidenced by maintenance of healthy general fund reserves and an elimination of annual cash flow borrowing." There will be no cash flow borrowing in 2018-19.

Transportation

The District created a consortium of the neighboring school districts for the purpose of controlling transportation costs. Franklin Public Schools negotiated with the bus company on behalf of the consortium to create the current contract that covers the years 2016-2021.

Direct Internet Connection

The District will finish installing a fiber line connection directly to an internet point of presence to ensure that students have the internet resources that are needed at an affordable price for the long term.

Health and Dental Insurance

The District bid out the health and dental insurance last year and will be continuing with Humana for health and dental insurance for 2018-19 with no change in health and dental insurance rates. The health and dental insurance rates are effective until June 30, 2019.

Post Employment Benefits

The District implemented a plan for reduced post-employment benefits that is estimated to reduce the District's long-term liabilities for all employee groups by \$63 million over 40 years.

2018-19 Franklin Community Education and Recreation Budget Information

The 2018-19 budget will fund all of our major programs and some additional sections that were identified by our community survey. As you know, one of our goals as a department for the 2018-19 school year is to address the suggestions to improve current programs. Our staff has looked at those suggestions and will make the following improvements. Youth sports will offer two more grade levels in soccer and flag football. We will also offer 7th and 8th grade open gym basketball league. The open gym league will be a less structured league than the lower grades but will allow an opportunity to play. Adult fitness will expand offerings on Saturday mornings, and looking at some co-op partnerships for limited day time offerings. Aquatics is adding additional parent/child swim lessons and altering some of the evening schedules to accommodate parent's schedules. These additions and changes were in the comment thread of the survey.

We are excited to offer several new programs this year. An outdoor pickle ball league, in partnership with the city, has been added for senior citizens. This will be paired with our indoor pickle ball league that we offer in the Winter. Seniors will be able to play this sport year-round now. We are also adding an engineering for kids' program. This class is based on robotics labs for children ages 5-7 and grades 3-5. The program will introduce concepts of engineering and the design process.

Capacity of indoor programming space and outdoor green space is still a major factor for programming. We are reaching capacity in several of our most popular programs. Our before and after school care program at all of the elementary schools have space and staffing needs. Our youth sports are at capacity for grade levels now with the additions we will make this year for indoor and outdoor sports. We remain very limited in space for daytime programs. Space, both indoor and outdoor, is our biggest need.

Summer is an exciting time for us as it is our biggest programming period. Our Kids Camp summer program will have over 325 kids enrolled. We are seeing an increase in special populations enrolling in this program and our staff are being trained to care for them. We have several youth sports leagues up and running. Our swim lessons will teach almost half the lessons they will teach for the year during this time.

We thank you for your support of our programs, employees, and our mission.

2018-19 Buildings and Grounds Budget Information

The Buildings and Grounds Department cleans and maintains over 842,000 square feet in 8 buildings, and over 200 acres of land. I have listed a number of important facts about this department.

- We have a dedicated team of hard working custodians that take great pride in their service to this community.
- Past budget cuts have reduced the cleaning schedule to 4 of 5 days per week.
- We provide services 18 hours a day, 7 days per week.
- We support hundreds of school events, athletic contests, school plays, school concerts, meetings, and various other school related events.
- We support over 40,000 hours of Community Ed and Recreation events such as, night classes, community concerts, and youth league athletic events.
- Due to spring sports needing a great deal of support and the inability of finding summer help during April and early May, we must catch up on our general grounds keeping during late May and early June.
- Roofing, pavement, and HVAC are large cyclical items we should continue to move forward on every year.
- B&G tracks housing development and per household enrollment yields to help forecast future facility needs.

Capital Projects

Each year we establish a long range maintenance and remodeling budget to complete as many projects as possible. We plan projects for less than our budgeted amount, knowing we must leave room for changing needs and emergencies. This year we will be concentrating on a complete replacement of the heating system at Country Dale, and on numerous safety changes to make our buildings more secure.

In summary, the Buildings and Grounds Department provides numerous support functions for the students and community. It would be difficult to teach, learn, or have an event if the lights did not work, the restrooms were not sanitary or the heat was broken. We are proud of the service we give to everything that happens in our buildings.

Long Range Maintenance and Remodeling Projects

December 13, 2017

Item	Building	Room/Area	Project Description	Estimated Cost	2018-19 Projects
1	BF	Receiving	Add slop sink	\$5,000	
2	BF	Roof	Install outside hose bib for cleaning A/C coils	\$1,500	
3	BF	Gym	Convert lighting to high bay fluorescent	\$15,000	
4	BF	Grounds	Create drive loop near receiving area & dumpster enclosure	\$130,000	
5	CD	Southside of Roof #15	Install rain gutters	\$5,000	
6	CD	School Building	Replace classroom doors	\$70,000	
7	CD	School Building	Replace remaining coat strips with lockers	\$50,000	
8	CD	School Building	Convert steam boilers to high efficiency hot water	\$550,000	\$700,000
9	HS	Exterior	Replace lighting north elevation	\$5,000	
10	HS	North elevation	Replace windows	\$20,000	
11	HS	Gym	Replace HVAC units and add A/C, dehumidification	\$275,000	TBD
12	HS	Bathrooms/Teachers/Women	Renovate	\$8,000	
13	HS	Bathrooms/Teachers/Men	Renovate	\$8,000	
14	HS	Gym	Sand and repaint wood floor	\$27,000	\$27,000
15	PV	Southeast Restrooms	Remodel	\$250,000	
16	PV	South Main Hall	Replace ceiling	\$10,000	
17	PV	School Building	Replace remaining coat strips with lockers	\$50,000	
18	RW	Pod C	Replace existing chalkboards with markerboards	\$10,000	
19	RW	Pod E	Replace existing chalkboards with markerboards	\$10,000	
20	RW	Pod G	Replace existing chalkboards with markerboards	\$10,000	
21	RW	Pod G	Replace two existing operable walls	\$15,000	
22	RW	School Building	Replace remaining coat strips with lockers	\$50,000	
23	SG	Roof	Replace roof section 2	\$125,000	
24	SG	Roof	Replace roof section 5	\$75,000	
25	SG	Roof	Replace roof section 6	\$60,000	
26	SG	Roof	Replace roof section 7	\$135,000	
27	SG	Gym	Install motorized basketball standards	\$10,000	
28	SG	Boiler Room	Replace boilers	\$165,000	
29	SG	School building	Carpet, multi-year replace all	\$350,000	
30	SG	Stage	Replace curtain with security panel	\$10,000	
31	SG	All Doors	Rekey to "Best" system	\$25,000	
Total				\$2,529,500	\$727,000