

MERRILL AREA PUBLIC SCHOOLS

Student Achievement • Community Partnership • Future Success



2017-2018 STATE OF THE DISTRICT REPORT

2018-2019 ANNUAL BUDGET REPORT



TABLE OF CONTENTS

STATE OF THE DISTRICT 2017-2018

Important Dates.....	3
2018-2019 Board of Education and Important Dates.....	4
Superintendent’s Welcome/Mission, Vision.....	5-6
About MAPS/Board Goals	7-8
ABOUT OUR SCHOOLS.....	9-25
Special Education and Pupil Services.....	26-27
Curriculum and Instruction.....	28-29
Technology	30-32
ACT/AP Results	33
Wisconsin Forward Exam Results	34-35
Attendance and Truancy	36
Facilities and Maintenance Projects	37

BUDGET 2018-2019

Projected Budget Fast Facts	39
Effect of Declining Enrollment.....	40
Where Does the Money Come From?	41
How Funds are Spent	42
State Equalization Aid	43
Long Term Debt	44
Fund Balance: An Explanation	45
Fund 73 – Trust OPEB Fund	46
Revenue Limit	47
Property Tax Levy.....	48
Property Tax Rates	49
Estimated Tax Impact on Property Owner.....	50
Proposed Budget for 2018-2019	51-53
Summary of Funds	54
Revenues	55
Summary of Expenditures	56-75

MERRILL AREA PUBLIC SCHOOLS

MAPS Central Office
1111 North Sales Street
Merrill, WI 54452

Kate Goodrich Elementary School
505 West 10th Street
Merrill, WI 54452

Merrill Adult Diploma Academy
1101 North Mill Street
Merrill, WI 54452

Merrill High School
1201 North Sales Street
Merrill, WI 54452

Maple Grove School
290 County Highway F
Hamburg, WI 54411

Community-Based Four-Year Kindergarten
W4165 State Highway 64
Merrill, WI 54452

Prairie River Middle School
106 North Polk Street
Merrill, WI 54452

Pine River School for Young Learners
W4165 State Highway F
Merrill, WI 54452

Bridges Virtual Academy (BVA)
1201 North Sales Street
Merrill, WI 54452

Jefferson Elementary School
1914 West Jackson Street
Merrill, WI 54452

Washington Elementary School
1900 East 6th Street
Merrill, WI 54452

Nels J. Evjue Memorial School Forest
N4740 Highway 107
Merrill, WI 54452

2018-2019 MAPS Important Dates

September 3
Labor Day
No School

November 5
Staff Development
No School

January 25
Staff Development
No School

April 19
No School

September 4
First Day of School

November 21-23
Thanksgiving Break

February 22
No School

May 27
No School

October 25
Staff Development
No School

December 24 – January 1
Winter Break

March 18-22
Spring Break

June 7
Last Day of School

October 26
No School

January 2
School Resumes

April 5
Staff Development
No School

June 10
Staff Development

2018-2019 BOARD OF EDUCATION



Nubs Ashbeck
Clerk

1808 Jackson Street
Merrill, WI 54452
(715) 536-8716
Norbert.Ashbeck@maps.k12.wi.us

Term ends 2019



Jon Smith
Treasurer

N1788 Blackjack Lane
Merrill, WI 54452
(715) 470-3002
Jonathan.Smith@maps.k12.wi.us

Term ends 2019



Linda Yingling
Board Member

N1289 Hwy W
Merrill, WI 54452
(715) 218-2597
Linda.Yingling@maps.k12.wi.us

Term ends 2019



Kevin Blake
President

W4007 Alpine Avenue
Merrill, WI 54452
(715) 204-0084
Kevin.Blake@maps.k12.wi.us

Term ends 2020



Eric Geiss

Vice President
105 S Ohio Street
Merrill, WI 54452
(715) 351-0895
Eric.Geiss@maps.k12.wi.us

Term ends 2020



Paul Proulx

Board Member
W5444 Taylor Street
Merrill, WI 54452
(715) 536-4260
Paul.Proulx@maps.k12.wi.us

Term ends 2020



Jeremy Ratliff
Board Member

W4284 Apartment Street
Merrill, WI 54452
(715) 536-8494
Jeremy.Ratliff@maps.k12.wi.us

Term ends 2021



Brett Woller

Board Member
W5573 Park Avenue
Merrill, WI 54452
(715) 491-0475
Brett.Woller@maps.k12.wi.us

Term ends 2021



Maria Volpe
Board Member

N3016 County Road JJ
Merrill, WI 54452
(715) 921-2012
Maria.Volpe@maps.k12.wi.us

Term ends 2021



Merrill Area Public Schools

1111 N. Sales Street

Merrill, WI 54452

715.536.4581

Fax 715.536.1788

** Student Achievement * Community Partnership * Future Success **

Welcome to the District

It is my pleasure to present the State of the District report to members of the Merrill Area Public Schools community. As in past years, this report provides a formal review of the ongoing efforts many have made throughout the District and an overall review of student performance.

The 2017-18 school year was a year marked by the first successful operating referendum in recent history. The partnership our school district has established with the community was further reinforced by this evidence of their support. The voting results of the referendum showed that 62.57% of our community supported a 2.5 million dollar increase each year for the next four years. In addition to operating expenses, the community approved the district priorities of recruiting and retaining quality staff, enhancing the district's technology education and addressing building maintenance. The teacher compensation schedule has been revised to in effect for the 2018-2019 school year and we have had little to no difficulty hiring teachers for vacant positions. We were able to hire an experienced Fab Lab Director and enhancements to our technology education programs have begun. A maintenance priorities list has been established and long overdue projects began once students began their summer vacation. MAPS remains appreciative of the trust the community has in our district and will continue to build upon the trust that emerges through their relationship with our most important partner - the community by which we serve.

Student safety remains our highest priority, especially regarding the recent tragic events that have shocked our nation. We have applied for grant funding that has been made available in the State of Wisconsin and continue to enhance our structures and the preparedness by which we respond to any event which compromises the safety of our students.

Academic and Career Planning (ACP) progress continued to be an area of focus this past school year. Our technology education program partnered with Weinbrenner Shoe Company to develop a Boot Camp which consisted of students creating their own boots. This was only possible with the donation of time and resources donated by Weinbrenner. The Honor Flight Pen Project also prospered under the leadership of teacher Pete McConnell and with the help from many community sponsors. Makerspace programs, the elementary student version of technology education, have also been initiated as a means of creating critical thinking and problem solving for our elementary students. Merrill High School held its First Annual Job Fair in the Spring of 2018. MAPS continued to value the prosperous relationship with our business community and partners. It is our purpose to prepare every graduate, whether their pursuit leads to immediate employment, enrollment in a technical school or university, or a post-secondary training opportunity.

This past school year also witnessed the smallest graduating since the 1964 walk across the stage. While our class was small in number, 154 students, they secured a record-setting dollar amount of scholarships earned - approximately 2.1 million dollars!

The priorities that arose from our Community Conversation, which took place in September of 2016, remain a priority for the district. Community Conversation Progress remains a standing agenda item at each of our monthly Board meetings as we address the areas our community values. Many partnerships have resulted from this event as we continue to make great strides in addressing those priorities our community members envision in their school district.

The Jay Stadium renovation completed the first phase of construction and is a source of honor and pride for our residents. The final phase of construction began in the Spring of 2018 and is scheduled to be complete for the 2018-2019 school year. Jay Stadium should forever represent the generosity of our community as the only district dollars that have been invested were originally earmarked for the dirt and seed to improve the original grass playing surface.

The 2017-18 school year was the first time the district had established Instructional Coaches at three of our elementary buildings. These coaches instructed teachers to further develop the academic, behavior and social growth of our learners. The success of this program created the opportunity for us to include Instructional Coaches at Maple Grove for two days each week beginning the 2018-2019 school year.

Summer school opportunities continue to be enhanced as indicated by our student enrollment numbers. The summer of 2017 improved our student enrollment numbers to 244 students, a significant increase from years past. The summer program of 2018 saw even more students enrolled with 275 students participating. The School Forest summer programming has also been enhanced and is offering a variety of programs to students.

And finally, we understand the benefits of being trauma informed and trauma sensitive as we meet the needs of our diverse learners. School-based services have expanded to include onsite independent counselors in many of our buildings and utilizing the services of our therapy dog in those settings that can benefit.

As we seek efficient ways to provide opportunities for students, we are committed to Merrill's tradition of excellence. It is our intent to make Merrill Area Public Schools a place where students are motivated to learn and engaged in their own learning. Ultimately, our goal is to provide each and every student with the skills necessary for success in whatever future endeavor they choose.

Thank you for the opportunity to proudly serve you!

Sincerely,
Dr. John Sample, Superintendent

OUR MISSION

Merrill Area Public Schools, in partnership with the Merrill Community and our families, will empower students to be lifelong learners, responsible citizens, and productive community members.

OUR VISION

The vision of Merrill Area Public Schools is to be a student-centered school district in which students are prepared to achieve at their highest level, surrounded by an engaged community that is proud of its educational system.

MERRILL AREA PUBLIC SCHOOLS

Merrill Area Public Schools (MAPS) remains committed to student achievement, community partnership and future success for all students. We maintain strong collaboration with our Board of Education as we strive to provide a quality education for all students.

The district is defined by its mission, guided by its vision, and focused on its strategic goals. We incorporate the use of our district scorecard to provide evidence of customer service, student achievement, employee perception, and financial responsibility. The MAPS model is based on a belief of continuous improvement, which starts with aligning all aspects of the district to support student learning. Our commitment to continuous improvement prepares our learners for an ever-changing world in a way that is effective, efficient and provides results.

Our school leaders and staff monitor student progress in a multitude of formats, typically following cohort groups over time, as part of this improvement process.

- Academic measures such as the Wisconsin state assessments, ACT, MAP test scores and other local summative/formative assessment data.
- School climate and culture statistics are also monitored via student attendance, involvement in school activities and student management data.
- Perception data is measured via student, staff and parent pre- and post- surveys.

We challenge our students by connecting rigorous standards to personal learning plans based on interest and real-world issues. We believe that quality instruction and the appropriately facilitated use of technology is essential to the learning environment, hence our Kindergarten through MHS 1-to-1 iPad initiative.

We believe in community partnerships and the fact that relationships matter. While our goal is to prepare students for an ever-changing global economy, we are also providing students with the skill set to be successful in their own community. We value our community and understand that our success is dependent on the success of the community. Continuing, MAPS remains committed to the priorities that were generated through our Community Conversation event held in September of 2016.

The district monitors their financial stability through key indicators such as open enrollment, summer school attendance, level of fund balance and the district's bond rating. Other measurable indicators on the dashboard are graduation rates, level of staff education, positive media coverage, post-secondary enrollment and staff development data.

The Merrill Area Public Schools district presently serves students in grades 9-12 (one high school with 782 students), in grades 6-8 (one middle school with 573 students), and in kindergarten through 5th grade (four elementary schools totaling 962 students). The district also maintains two school forests and a pre-kindergarten facility that is operated by the school district for Head Start students, 4K students and Early Childhood students with disabilities. Currently, 196 three and four-year-old children are enrolled in this integrated program. A community-based pre-kindergarten program began in 2010-11. MAPS also offers virtual courses through its Bridges Virtual Academy (4K-12). BVA's enrollment for the 2017-18 school year totaled approximately 699 students from around the state.

There are approximately 365 staff members employed by the school district, including 227 people who are professionally certified teachers. Of these staff, 128 have received master's degrees and most have additional education credits. The district's certified staff members have taught for an average of 14.1 years in Merrill. Our staff is our greatest resource and the professional development of our staff continues to be a worthy investment.

The operating budget for MAPS was approximately \$34 million for the 2017-18 school year.

An important fact about the MAPS student body is that more than half of the graduates who begin their advancement in the university system finish what they started. Also, Merrill Area Public Schools is unparalleled in the state of Wisconsin in the number and value of scholarships awarded to graduates each year. In 2017, approximately \$2.4 million was awarded to Merrill graduates, which speaks to the fact that Merrill values education as a path to success for its young people.

MAPS leaders are committed to remaining focused on student learning and unanimously believe that ALL STUDENTS CAN LEARN.

The staff of Merrill Area Public Schools recognizes and appreciates the hard work of its members of the Board of Education. We respect the efforts of our esteemed Board and maintain a positive working relationship based on district efficiency and results.

BOARD GOALS

(Adopted April 23, 2018)

- Govern with a focus of ensuring policies and administrative guidelines are continually reviewed to provide the best learning environment possible as well as followed district-wide per their respective intent and administered without discrimination or neglect.
- Ensure the MAPS district develops and maintains a budget that meets the current and long-term educational needs of the community's students, while anticipating future needs and respecting the economic impacts on the local community households.
- Ensure all participants in any board meeting conduct themselves with the highest professional standards of behavior and safeguarding that the rights of others to hold and express opinions are respected at all times.
- Seek to make collective and proactive decisions in response to benefit seeking proposals rather than individual or reactive decisions as a result of negativity or avoidance.
- Maintain a clear distinction between the role of Board and Superintendent as to not interfere with the administration of the board's policy and approved motions while holding the Superintendent accountable for compliance and results.
- Foster two-way communication with the entire community especially welcoming viewpoints that may be less popular or common so that all citizens are allowed a stake in their community's school organization.

PINE RIVER SCHOOL FOR YOUNG LEARNERS

W4165 State Highway 64
Merrill, WI 54452

Principal: Jill Seaman
(715) 536-2392

At Pine River School for Young Learners we combine Head Start, Early Childhood Special Education and Four-Year-Old Kindergarten (4K) into one coordinated experience for three- to five-year-old children and their families. The Head Start program is federally funded and designed to provide low income families and their children with just that — a “head start.”



The Early Childhood program meets the needs of children with disabilities. PRSYL has a school psychologist, two speech and language pathologists and two early childhood special education teachers on site.



MAPS also offers the Community 4K program at four sites: Trinity Lutheran School, St. Francis School, Parkside Preschool and New Testament Christian Academy. Community 4K is a preschool program for all children who are four years old by September 1.

All programs operate on the same calendar as the MAPS district. Children attend for either a morning or afternoon session. Family events are held throughout the year to share the learning. We take our partnership with the children’s most important teacher, their family, very seriously. Families help us understand their children so we can personalize their learning at school. Our curriculum is based on individual student needs, Wisconsin Model Early Learning Standards, Head Start Indicators, Wisconsin Academic Standards and Teaching Strategies GOLD, which is also our assessment tool.

Our mission is to engage, educate, enrich and empower all young children. We believe in effective partnerships which are non-judgmental and work to foster each individual’s unique assets. Continuous growth is an essential part of our program. Most importantly, we believe that children learn through guided play and hands-on exploration of the world around them. This is a foundation for lifelong learning.



DID YOU KNOW:

- Our natural playscape is open to the public during non-school hours. Please come and learn through play.
- In 2015, an independent audit of our program ranked MAPS Head Start in the top 10% of Head Starts nationwide!

PINE RIVER SCHOOL FOR YOUNG LEARNERS

2017-2018 PERFORMANCE

Enrollment by Demographic Group		
Economic Disadvantaged	108	57.4%
Eng. Language Learners	0	-
Special Education	28	14.9%
Enrollment by Ethnicity		
African American	>5	1.1%
American Indian	>5	0.5%
Asian	>5	0.5%
Hispanic	>5	1.5%
Pacific Isle	0	-
White	171	91%
Two or More	12	6.4%

Enrollment by Grade	
PK	4K
42	146

Attendance	
2016-2017	93.9%
2015-2016	93.7%
2014-2015	92.7%

Number of Teachers
9.0
Average Experience (In Years)
9.2
Advanced Degrees
44.4%

Staff Data			
Educ. Assistants		Administrators	
Para-educators	9.5	Principals	1
Clerical/Technical		Custodial/Operations	
Office Secretary	2	Custodian	.5
Other			
Library/Media	0		

Measure of Academic Progress (MAP)

Data – Spring 2017-2018

How many elementary students attended Head Start/Early Childhood (HS/EC)?

- Of 172 second grade students tested, 28 attended HS/EC
- Of 180 third grade students tested, 40 attended HS/EC
- Of 165 fourth grade students tested, 43 attended HS/EC
- Of 186 fifth grade students tested, 37 attended HS/EC

Grade	MATH		READING	
	At or above 50 th Percentile		At or above 50 th Percentile	
	HS/EC only	All Students	HS/EC only	All Students
1	61%	65.7%	48.8%	55.5%
2	37.9%	53.0%	48.9%	57.1%
3	34.1%	52.3%	39.0%	55.2%
4	37.8%	45.8%	36.8%	50.8%
5	32.7%	41.8%	30.6%	43.0%

JEFFERSON ELEMENTARY

1914 West Jackson Street
Merrill, WI 54452

Principal: Heather Skutak
(715) 536-5432

Jefferson Elementary is home to approximately 230 students from kindergarten through 5th grade. It has a rich tradition of academic excellence and a sense of school spirit that touches students, staff, parents, and the community. Jefferson teachers and staff are dedicated to ensuring the success of each and every student, to cultivating a passion for learning, and to providing each student with the opportunity to excel both as an individual and as part of a team.



The school's dedicated group of teachers and support staff are committed to providing all students with a safe, stimulating, child-centered learning environment. Through partnerships with their families, the school strives to prepare students to become productive members of an ever-changing society. Jefferson Elementary students are exposed to quality educational experiences that ensure they reach their maximum potential as lifelong learners. These family and community partnerships extend beyond the school day to include after-school opportunities through our Jags Club, tutoring and enrichment programs.

Jefferson students also have the opportunity to become a "Promise Keeper of the Month". This program is intended to promote a positive climate and culture at the school. We celebrate students who have demonstrated our core values of being 'SAFE, RESPECTFUL, and RESPONSIBLE' at all times and in all places.

Jefferson Elementary encourages parents to get involved and take an active role in the school and their children's education. The school's parent-teacher organization provides strong support for enrichment activities and events at the school, greatly benefiting all of our students.



DID YOU KNOW:

- Over 75% of Jefferson students took part in Jefferson 'Jag Clubs,' a component of our grant programming which extends beyond the bells. Staff, parents and community members led groups of students in tutoring, special field trips as well as enrichment classes such as ZUMBA, creative construction, 5th grade LEADERS, Math Club, creative writing, crafts and much more.
- Jefferson Elementary is an AGR (Achievement Gap Reduction) school, meaning all classrooms in grades kindergarten through third grade have a student-to-teacher ratio of 18 to 1 or less by the use of instructional coaches. This helps teachers to better accommodate individual student needs.

JEFFERSON ELEMENTARY

2017-2018 PERFORMANCE

Enrollment by Demographic Group

Economic Disadvantaged	108	46.8%
Eng. Language Learners	>5	1.3%
Special Education	59	25.5%

Enrollment by Ethnicity

African American	>5	0.4%
American Indian	0	-
Asian	>5	0.4%
Hispanic	8	3.5%
Pacific Isle	0	-
White	212	91.8%
Two or More	9	3.9%

Enrollment by Grade

KGN	GR 1	GR 2	GR 3	GR 4	GR 5
24	30	40	36	45	56

Attendance

2016-2017	94.9%
2015-2016	95.8%
2014-2015	95.7%

Number of Teachers

21

Average Experience (In Years)

19.6

Advanced Degrees

66.7%

Staff Data

Educ. Assistants		Administrators	
Para-educators	7	Principals	1

Clerical/Technical		Custodial/Operations	
Office Secretary	1	Custodian	1.75

Other	
Library/Media	.5

FORWARD ASSESSMENT

This table displays the percentage of students who scored proficient or advanced on the WI Forward assessment during the spring 2017 administration.

% Prof. or Advanced	Grade 3	Grade 4	Grade 5
English Lang. Arts	16.7%	13.7%	24.4%
Math	21.4%	11.8%	17%
Science		25.5%	
Social Studies		25.5%	

KATE GOODRICH ELEMENTARY

505 West 10th Street
Merrill, WI 54452

Principal: Glenda Oginski
(715) 536-5233

Kate Goodrich Elementary School is Merrill's newest elementary school. Built in 1998 and located in the central Merrill area, it serves approximately 400 students with three to four classrooms per grade level from kindergarten through fifth grade. We are known for our diversity, committed parent-teacher organization, high level of family involvement and friendly, cohesive staff.



Named after the first teacher of the town's original elementary school, Kate Goodrich Elementary School is a vibrant, caring, and nurturing environment where staff, parents and other community members work collaboratively to create an ideal learning atmosphere for all students. The school has a beautiful library, 1:1 iPads, state of the art technology classrooms and two large playgrounds. Other features include a beautiful art room and a large music room, which enable students to fully express their artistic and musical talents. Kate Goodrich staff are progressive in their use of personalized learning to engage students and promote their growth in school. Students benefit from an available school breakfast program.

We focus on working together to build a strong community of learners that meets the physical, social, and academic needs all of the children entrusted to our care. Staff and students take pride in serving others through community service projects and classroom activities. We welcome your visit. Come and see for yourself what makes Kate Goodrich such a great school!

Our school motto is:
Make Everyday The Kate Goodrich Way!



DID YOU KNOW:

- Using a blended learning approach that includes self-directed digital learning in addition to traditional teacher directed learning has served to engage and motivate students in the classroom. All our students have access to their own iPad to help support their learning path.
- Kate Goodrich students and staff have successfully transitioned to a Reader's Workshop approach to literacy instruction this year. The curriculum adjustment has led to higher levels of student interest and success in reading. Parents have noticed that students are enjoying literature more as they are spending more time reading at school during the day. Many other wonderful literacy activities are taking place in classrooms across the building that will lead to increased achievement.
- Math instruction has taken a turn in the curriculum staff use with Kate Goodrich students. As a district, all elementary buildings embarked on a rigorous math curriculum, Engage New York. These math modules, are directly aligned to the common core standards. Each module (unit) provides a variety of strategies to help students solve problems. Through this program, we are enhancing our problem-solving skills and helping students find the best way they can solve the problem. As we close our first year with Engage NY, we have seen increases in our math assessment results.

KATE GOODRICH ELEMENTARY

2017-2018 PERFORMANCE

Enrollment by Demographic Group		
Economic Disadvantaged	194	51.7
Eng. Language Learners	0	-
Special Education	76	20.3%
Enrollment by Ethnicity		
African American	6	1.6%
American Indian	>5	.3%
Asian	0	-
Hispanic	7	1.9%
Pacific Isle	0	-
White	346	92.3%
Two or More	15	4.0%

Enrollment by Grade					
KGN	GR 1	GR 2	GR 3	GR 4	GR 5
56	52	72	66	80	49

Attendance	
2016-2017	95.2%
2015-2016	95.7%
2014-2015	95.6%

Number of Teachers
39
Average Experience (In Years)
16.5
Advanced Degrees
61.5%

Staff Data			
Educ. Assistants		Administrators	
Para-educators	11.5	Principals	1

Clerical/Technical		Custodial/Operations	
Office Secretary	1.5	Custodian	2.5

Other	
Library/Media	.80

FORWARD ASSESSMENT

This table displays the percentage of students who scored proficient or advanced on the WI Forward assessment during the spring 2017 administration.

% Proficient or Advanced	Grade 3	Grade 4	Grade 5
English Lang. Arts	38%	34.7%	33.8%
Math	47.9%	26.5%	29.8%
Science		34.7%	
Social Studies		32.9%	

MAPLE GROVE ELEMENTARY CHARTER SCHOOL

290 County Highway F
Hamburg, WI 54411

Teaching Principal: Dawn Nonn
(715) 536-7684

Maple Grove School, a unique, rural charter school serves students in grades K-5. Our school creates engaging and rich educational experiences for our students that teach character development and foster personal ownership in student learning. Exploratory learning at Maple Grove School addresses topics of community understanding, agriculture and environmental awareness and stewardship. Curriculum covers state standards with a focus on personalized learning.



Maple Grove School's mission is to seek to develop the whole child through the provision of exploratory experiences where students will engage in a hands-on approach in project development through cultural connections to our traditions, opportunities and our great community.

Maple Grove School was founded on Expeditionary learning principles and continues many of the tenants: character development, community as a resource, hands-on inquiry based learning, and personal ownership of learning through a personalized approach. This includes an outdoor classroom with Wi-Fi, gardening and composting, chickens, maple tree tapping and our School Forest.



Our character traits, known as CRISP (Craftsmanship, Respect, Integrity, Stewardship, and Perseverance), can be found throughout our building. We celebrate these traits and refer to them throughout our learning experiences.

DID YOU KNOW:

- Built in 1904, Maple Grove School has the unique distinction of being one of the oldest elementary schools in the nation. It is steeped in a rich history of providing academic excellence, and is a reflection of the commitment of the families in the Hamburg community to their school.
- We have our own 25-acre School Forest with walking trails and gardens
- We offer advanced music and art through our Delta program.
- 1 to 1 iPad school
- Fromm scholarship for college

MAPLE GROVE ELEMENTARY

2017-2018 PERFORMANCE

Enrollment by Demographic Group		
Economic Disadvantaged	23	27.7%
Eng. Language Learners	0	-
Special Education	6	7.2%
Enrollment by Ethnicity		
African American	0	-
American Indian	0	-
Asian	0	-
Hispanic	>5	1.2%
Pacific Isle	0	-
White	80	96.4%
Two or More	>5	2.4%

Enrollment by Grade					
KGN	GR 1	GR 2	GR 3	GR 4	GR 5
15	12	11	14	12	19

Attendance	
2016-2017	96.4%
2015-2016	96.5%
2014-2015	96.1%

Number of Teachers
11
Average Experience (In Years)
13.7
Advanced Degrees
54.5%

Staff Data			
Educ. Assistants		Administrators	
Para-educators	.75	Principals	.5
Clerical/Technical		Custodial/Operations	
Office Secretary	1	Custodian	1
Other			
Library/Media	.20		

FORWARD ASSESSMENT

This table displays the percentage of students who scored proficient or advanced on the WI Forward assessment during the spring 2017 administration.

% Proficient or Advanced	Grade 3	Grade 4	Grade 5
English Lang. Arts	18.2%	33.3%	41.2%
Math	18.2%	22.2%	29.4%
Science		27.8%	
Social Studies		33.3%	

WASHINGTON ELEMENTARY

1900 East 6th Street
Merrill, WI 54452

Principal: Trisha Detert
(715) 536-2373

Located at 1900 E 6th Street, on the east side of Merrill, students from Gleason, Pine River and the city of Merrill all attend Washington Elementary School. The school has a diverse population of approximately 300 students, including many English as a Second Language students.

At Washington Elementary, education starts by establishing a positive relationship with children and their families. Washington's "School Families" activities and "Positive Behavior and Intervention Support" discipline system are some examples of the school's student-centered focus.



Personalized learning is the new norm at Washington, we are meeting our learners at their level academically and creating a personalized learning plan for them. Washington is fortunate to have iPads in the hands of every learners, they are able to become content creators instead of just consumers.

Conservation, environmental awareness and compassion for others are also incorporated into the Washington curriculum. Students recycle paper, turn food scraps into compost and participate in "green" activities throughout the year. The school even has an outdoor classroom, which staff members use to promote science and environmental care. In addition, food drives for the local food pantry and fundraisers to support UNICEF, the Juvenile Diabetes Foundation and local disaster relief efforts are led by both students and teachers.

The Washington PTO promotes family involvement through special events such as the Aloha Hop, Bingo Night, Secret Santa and Family Fun Day at the school forest.



DID YOU KNOW:

- Washington has an amazing MakerSpace where students are encouraged to use their creativity and talents in all things STEM.
- Washington is the district magnet school for Hispanic families.
- Washington has a "Green Team" which has organized projects such as the outdoor classroom, community garden, and earth day activities.

WASHINGTON ELEMENTARY

2017-2018 PERFORMANCE

Enrollment by Demographic Group

Economic Disadvantaged	131	45%
Eng. Language Learners	7	2.4%
Special Education	68	23.4%

Enrollment by Ethnicity

African American	>5	1%
American Indian	>5	0.7%
Asian	0	-
Hispanic	12	4.1%
Pacific Isle	>5	0.3%
White	263	90.4%
Two or More	10	3.4%

Enrollment by Grade

KGN	GR 1	GR 2	GR 3	GR 4	GR 5
42	48	51	54	51	45

Attendance

2016-2017	94.7%
2015-2016	95.6%
2014-2015	95.7%

Number of Teachers

36

Average Experience (In Years)

19.4

Advanced Degrees

77.7%

Staff Data

Educ. Assistants		Administrators	
Para-educators	11	Principals	1

Clerical/Technical		Custodial/Operations	
Office Secretary	1	Custodian	1.5

Other	
Library/Media	.5

FORWARD ASSESSMENT

This table displays the percentage of students who scored proficient or advanced on the WI Forward assessment during the spring 2017 administration.

% Proficient or Advanced	Grade 3	Grade 4	Grade 5
English Lang. Arts	55.3%	33.4%	42%
Math	58.3%	39.6%	42%
Science		52.1%	
Social Studies		52.1%	

PRAIRIE RIVER MIDDLE SCHOOL

106 North Polk Street
Merrill, WI 54452
Phone: (715) 536-9593

Principal: Ryan Martinovici

Assoc. Principal: Mark Seaman

PRMS has a one-to-one learning environment, and is developing a more personalized, tailor-made learning environment for our students. Our highly qualified instructional staff members understand the importance of motivating and engaging our learners in order to develop independent thinkers.

Prairie River Middle School (PRMS) has evolved from a high school (1922-1997) into a true middle school that places students into smaller learning communities or teams. Our 6th grade students work with dynamic two or three teacher teams so as to know and understand the student. Meanwhile, our 7th and 8th grade students work collaboratively, typically on a four-teacher content-specific team, often looping students for two years.



Our approach with students incorporates restorative practices in order to create and enhance positive relationships. We develop the whole child via morning meeting activities on a routine basis and have academic intervention time built into the regular school day in order to meet student needs.

Meanwhile, PRMS academics focuses on research based best practices. We are confident that the Prairie River Middle School experience will inspire all students to excel in academics and citizenship. In closing, we encourage your family to take the journey with us!

DID YOU KNOW?

- The middle school is the first time when all of the students in the district come together.
- Most PRMS students are involved in multiple co-curricular activities.



PRAIRIE RIVER MIDDLE SCHOOL

2017-2018 PERFORMANCE

Enrollment by Demographic Group		
Economic Disadvantaged	210	37.5%
Eng. Language Learners	>5	.7%
Special Education	109	19.5%
Enrollment by Ethnicity		
African American	7	1.3%
American Indian	>5	0.7%
Asian	>5	0.2%
Hispanic	6	1.1%
Pacific Isle	>5	0.4%
White	521	93%
Two or More	19	3.4%

Enrollment by Grade		
GR 6	GR 7	GR 8
196	165	199

Attendance	
2016-2017	94.9%
2015-2016	96.1%
2014-2015	96.3%

Number of Teachers
45
Average Experience (In Years)
15.3
Advanced Degrees
46.7%

Staff Data			
Educ. Assistants		Administrators	
Para-educators	9	Principals	1
		Assoc. Principals	1
Clerical/Technical		Custodial/Operations	
Office Secretaries	4	Custodian	4.5
Other			
Library/Media	1		

FORWARD ASSESSMENT

This table displays the percentage of students who scored proficient or advanced on the WI Forward assessment during the spring 2017 administration.

% Proficient or Advanced	Grade 6	Grade 7	Grade 8
English Lang. Arts	35.8%	39.9%	36%
Math	35.2%	33.8%	34.9%
Science			37.8%
Social Studies			44.7%

MERRILL HIGH SCHOOL

1201 North Sales Street
Merrill, WI 54452
Phone: (715) 536-4594

Principal: Shannon Murray

Assoc. Principal:
Bradley Potter

Merrill High School provides a fantastic environment in which to learn, work and grow. It is large enough to offer a comprehensive, rigorous curriculum that meets the diverse needs of all of its students, and small enough to allow learners to build relationships they will value for a lifetime.

Merrill offers demanding core academic classes, a strong vocational and technical education program and a wealth of extracurricular activities. Additional instructional opportunities in the areas of technology, world languages and online learning are also available to students.

All MHS students make up the Blue Jay community and have the opportunity to take part in a variety of outstanding activities, organizations, and teams. Whether they take part in the National Honor Society, Mock Trial, Skills USA or the Fishing Team, or enjoy a state-level competition with the Marching Jays or one of our Wisconsin Interscholastic Athletic Association teams, students have the chance to excel in a wide array of areas.



Throughout their time at MHS, students acquire all the knowledge and skills necessary for college and careers and participate in a variety of academic and career planning activities to prepare them for life after high school. Our progressive Flex Period provides students with choice in their learning and a myriad of interventions and enrichment activities on a daily basis, while our 1-to-1 technology program encourages innovation with students and staff and supports “any time, any where” learning opportunities.



We encourage you to take advantage of everything that MHS has to offer and invite you to discover for yourself what makes Merrill High School a great place to learn, work and grow.

DID YOU KNOW:

- At Merrill High School we believe it is important to provide opportunities for students to get a jump start on their post-secondary education by offering college credit earning options such as Advanced Placement (AP) courses, in-house Dual Credit courses through local colleges and universities, on-site contracted college courses, Youth and Course Options, and by offering UW college English 101 and 102 on our campus. During the 2017-18 school year, 503 MHS students participated in these courses and programs.
- Career awareness and readiness are a big part of the philosophy of MHS as well. Students at Merrill High School are encouraged to participate in a variety of Youth Apprenticeship, Co-op, and Employability Skills certificate programs so that they can experience first-hand their fields of interest, can develop meaningful skills and knowledge in their field, and can make themselves more employable and marketable upon graduation. During the 2017-18 school year, 147 MHS juniors and seniors participated in a state approved apprenticeship, co-op, or career certificate program.

MERRILL HIGH SCHOOL

2017-2018 PERFORMANCE

Enrollment by Demographic Group		
Economic Disadvantaged	255	31.8%
Eng. Language Learners	>5	0.4%
Special Education	135	16.8%
Enrollment by Ethnicity		
African American	8	1.0%
American Indian	>5	0.4%
Asian	>5	0.2%
Hispanic	13	1.6%
Pacific Isle	>5	0.1%
White	761	94.8%
Two or More	15	1.9%

Enrollment by Grade			
GR 9	GR 10	GR 11	GR 12
207	221	211	164

Attendance	
2016-2017	91.2%
2015-2016	98.6%
2014-2015	98.6%

Number of Teachers
57
Average Experience (Years)
17
Advanced Degrees
59.6%

Staff Data			
Educ. Assistants		Administrators	
Para-educators	7	Principals	1
Sped Para-educ.	2.5	Assoc. Principal	1
Clerical/Technical		Custodial/Operations	
Office Secretaries	7	Custodian	8.25
Other			
Library/Media	1		
Athletic Director	1		

State Assessment

WI Forward Exam

% of students who scored proficient or advanced (Spring, 2017)

Grade	Social Studies
Gr. 10	41.6%

ACT Aspire Exam

% of 9th and 10th grade students who met or exceeded the College and Career Readiness Benchmarks. (Spring, 2017)

Grade	English	Math	Writing	Science	Reading
Gr. 9	38.8%	45.6%	34.1%	29.5%	23.5%
Gr. 10	48.4%	35.3%	44.4%	34.8%	26.1%

BRIDGES VIRTUAL ACADEMY

1201 North Sales Street
Merrill, WI 54452

Principal:
John Hagemeister
844-274-3437
(844-BRIDGES)

Bridges Virtual Academy (BVA) is committed to providing students innovative and high quality personalized, virtual instructional. Individualized Learning Plans (ILP) are created for each student providing them with a clear instructional path specific to their unique needs. This instructional path pairs students with our various program offerings after taking into consideration each student's learning style, ability and personal preferences at their grade level. Throughout the school year, we provide an array of educational and social opportunities for students, staff and parents to interact in or near their local area. All BVA students have the opportunity to utilize and explore the use of a wide range of technology and online resources to support instruction. The use of technology is paramount in our instructional delivery. With the critical importance our staff places on the development of relationships with students and their families and our overarching focus on developing students into independent learners, we truly have a learning environment where students can *Connect. Learn. & Achieve*

Mission

The mission of Bridges Virtual Academy is to provide a personalized, virtual education program that develops students into skilled, independent learners.

Vision

Bridges Virtual Academy will provide a high quality, personalized virtual learning environment through the use of innovative instructional processes, maximizing learning opportunities for students, promoting and supporting a variety of enrichment activities, effectively using technology, personalizing educational plans for students, and customizing resources to fit the unique needs of the student.

Values

BVA promotes and develops specific attributes in our educational program in order to further the academic growth and achievement of our students:

- **Personalization:** An Individualized Learning Plan (ILP) is created for each student. During this process, teachers work with students and parents in the development process, with consideration of the individual student's needs. Throughout the year, student growth and achievement is measured and instruction is adjusted as required.
- **Parent Engagement:** We value and support parent engagement in the educational process. The commitment of the parents to the educational process directly increases the success of the student.
- **Student Excellence:** By providing multiple learning pathways for students and providing a structure that allows for differentiation and increased depth of knowledge in all curricular areas, students are able to explore and participate in unique learning opportunities that fit their preferred learning style. The level of personalization we provide allows for deeper learning, increased academic achievement and continued development as independent learners.

Over 700 students from all over the State of Wisconsin were enrolled in BVA during the 2017-18 school year. As we move into our seventh year as a charter school, offering instruction statewide, and ninth year as an instructional delivery model in the Merrill community, we strongly believe in our unique instructional model. While this may not be for everyone, families that are interested in a school that offers instruction in this format are consistently satisfied with what we offer and with the level of growth they see in their students each year. If you have any interest in, or questions about Bridges Virtual Academy, please contact us at 844.BRIDGES or visit our website at www.bridgesvirtualacademy.com

BRIDGES VIRTUAL ACADEMY

2017-2018 PERFORMANCE

Enrollment by Demographic Group		
Economic Disadvantaged	149	20%
Eng. Language Learners	>5	0.5%
Special Education	16	2.2%
Enrollment by Ethnicity		
African American	22	3.0%
American Indian	0	-
Asian	10	1.3%
Hispanic	9	1.2%
Pacific Isle	>5	.3%
White	698	93.8%
Two or More	>5	0.3%
Number of Teachers		
		33
Average Experience (In Years)		
		9.4
Advanced Degrees		
		60.6%

Enrollment by Grade					
K4	KGN	GR 1	GR 2	GR 3	GR 4
59	53	71	67	65	63
GR 5	GR 6	GR 7	GR 8	GR 9	GR 10
56	60	61	57	37	38
GR 11	GR 12				
27	30				

Attendance	
2016-2017	NA
2015-2016	NA
2014-2015	NA

Staff Data			
Educ. Assistants		Administrators	
Para-educators	0	Principals	1

Clerical/Technical		Custodial/Operations	
Office Secretary	2	Custodian	0

Other	
Library/Media	0

State Assessment

WI Forward Exam

% of students who scored proficient or advanced (Spring, 2017)

Subject	Gr 3	Gr 4	Gr 5	Gr 6	Gr 7	Gr 8	Gr 10
ELA	17.9%	52.4%	42.6%	39.3%	24.6%	18.4%	
Math	19.6%	21.3%	26.2%	30.4%	28.1%	15.8%	
Science		36.2%				50.0%	
Social St.		48.9%				52.6%	42.0%

ACT Aspire Exam

% of 9th and 10th grade students who met or exceeded the College and Career Readiness Benchmarks. (Spring 2017)

Grade	ELA	Math	Writing	Science	Reading
Gr. 9	59.0%	20.6%	38.4%	20.6%	51.3%
Gr. 10	50.0%	13.3%	36.7%	16.7%	30.0%

MERRILL SCHOOL FOREST

N4740 Highway 107
Merrill, WI 54452

School Forest Director:
Russ Noland
(715) 536-8248

The Merrill School Forest is owned and operated by the Merrill Area Public School District. The school forest includes 764+ acres of forest, prairie, and wetland habitats, most of which has been given to the school district as a gift by William Evjue, an 1899 Merrill graduate whose father was



a lumber scaler in Merrill. Currently there are over 10 miles of maintained logging trails which double as hiking and cross-country ski trails. The school forest has a 20-year forest maintenance plan, and is logged with the assistance and guidance of local DNR foresters. The money earned from logging sales helps purchase skis, snowshoes, and other major purchases to support district curriculum and other student-driven learning opportunities.

In 2017-2018, 3252 students, 396 parents, 259 teachers, 823 guests, and 90 summer camp students visited the school forest. Many classes stayed overnight with their teacher.

The mission of the school forest, in alignment with the goals of environmental education, is to help students become environmentally knowledgeable, skilled, dedicated citizens who are willing to work, individually and collectively, toward achieving and maintaining a dynamic equilibrium between the quality of life and the quality of the environment.

At the Forest, We Believe That...

- Environmental education should be infused into all subjects and activities.
- Students should be instilled with an increasing awareness, knowledge, attitude, value, and participation (citizen action skills) for the environment and its resources.
- Learning is provided through direct hands-on experiences.
- Planned experiences and teachable moments are part of an environmental education program.
- Problem-solving and other critical thinking skills are developed in an environmental education experience.
- Each student will have opportunities to be physically and mentally challenged to develop, grow, and to achieve.
- Environmental education should be a continuous lifelong process, beginning at the preschool level and continuing through all stages of a person's life.



SPECIAL EDUCATION AND PUPIL SERVICES

1111 North Sales St.
Merrill, WI 54452

**Pupil Services and Special
Education Director:**
Karen Baker

MAPS special education teachers thrive on engaging students by creating a learning environment which fosters academic growth. The majority of the students within the program participate in a regular education environment with special education support. MAPS' special education program has an above-average graduation rate with a below-average dropout rate. The Special Education Department of Merrill Area Public Schools currently employs 8 speech/language clinicians, 32 special education teachers, 3 psychologists, 1 Occupational Therapist, and 1 Physical Therapist.

Service areas offered by the department include Specific Learning Disabilities (SLD), Emotional Behavior Disorders (EBD), Intellectual Disabilities (ID), including Autism and Traumatic Brain Injury (TBI), Orthopedic Impairment (OI), Speech/Language (S/L), Significant Developmental Delays (SDD), and Other Health Impairments (OHI).

PRIMARY DISABILITY	2017-18
Autism (A)	37
Intellectually Disabled (ID)	31
Deaf-Blind	0
Emotional Behavioral Disability (EBD)	51
Hearing Impaired (H)	3
Orthopedically Impaired (OI)	3
Other Health Impaired (OHI)	75
Significant Developmental Delay (SDD)	39
Specific Learning Disabilities (SLD)	186
Speech or Language Impaired (SL)	89
Traumatic Brain Injury (TBI)	0
Visually Impaired (V)	1
TOTALS	518

SPECIAL EDUCATION AND PUPIL SERVICES (CONT.)

Merrill Area Public Schools is also home to the Northern Achievement Center (NAC) which provides an alternative placement for special education students experiencing behavioral challenges. NAC is a Cooperative Educational Service Agency (CESA) #9 program available to all special education students in the CESA 9 area whose behavior seriously impedes learning in the building special education environment. The program consists of two levels, one designed to meet the needs of students in grades Kindergarten through fifth grade and the other designed for students from sixth grade through high school. NAC's vision is to provide students with the tools necessary to successfully transition back to the programming offered by their resident district.

Speech/Language clinicians remain current through ongoing training and professional development in order to best serve students with speech and communicative disorders. Each clinician maintains membership status in the American Speech-Language-Hearing Association (ASHA) and continues to remain active within their professional organization.

The school psychologists at MAPS also attend professional conferences and training sessions to continually improve the services they provide to students and staff. All three psychologists belong to their own professional organization, the Wisconsin School Psychologists Association, Inc. (WSPA).

Our MAPS School Counselors follow the American School Counselors Association Model. They provide classroom lessons as well as direct counseling services to students individually and in small groups. They advise students on academic and career planning to ensure that each student is career and college ready upon graduation. They have "Jay Talks" conferences between students, parents and counselors, which focus on students' current talents, interests and educational/career development goals. These conferences are designed to ensure success for every student and take place at the elementary, middle school and high school buildings. This information is used to provide parents with the knowledge and skills necessary to be actively involved in their child's education and career planning, and informs school personnel about what is needed to successfully meet students' educational needs. All seven of the school counselors belong to either the American School Counseling Association (ASCA), or the Wisconsin School Counseling Association (WSCA).



CURRICULUM AND INSTRUCTION

1111 North Sales St.
Merrill, WI 54452

The Merrill Area Public Schools continue to be a leader in providing a content-rich, well-rounded education for our students. We are committed to preparing all students for college and career by providing a rigorous and relevant curriculum, which is designed to meet the needs of all students.

Director of Curriculum and Instruction: Gerald Beyer

Because of a core belief to reach every student, every time, all the time, we embrace the principles of personalized learning. This includes careful lesson design, assessment information to drive instruction, student voice and choice in the classroom, meaningful integration of 1-to-1 instructional technology to engage students, not to mention honest feedback to students about their learning and progress.

Learning is a collaborative responsibility of all stakeholders and every student has the right to learn. Meaningful learning happens in responsive environments where learners are engaged, students bring strengths and experiences to learning, and purposeful assessment drives instruction and affects learning.

Curriculum

Teachers play a critical role in the design of curricular plans that provide clear learning targets and common assessments in order to base daily instruction.

The MAPS curriculum is developed in a unit design format and is published online. However, curriculum development teams revise and update curriculum regularly, always seeking continuous improvement. Parents can easily see what students must know and be able to do at each level.

The MAPS curriculum is standards-based, rigorous, age-appropriate and relevant to the learning needs of students in the 21st century. Our curriculum development process focuses on establishing Enduring Understandings, Essential Questions, Learning Targets and Common Assessments.

Instruction

MAPS provides a responsive education for each student. Principals and teacher leaders meet regularly in collaborative meetings to analyze student achievement data in relation to student growth over time.

Instruction is differentiated to meet the needs of students at all levels of learning. When students are not progressing as well as expected, despite instructional differentiation in the classroom, we have a process that brings a team together to collaborate and plan interventions. This individual planning is part of our district-wide Response to Intervention (RtI) process.

Instruction must be engaging and motivational. Personal connections should be made between the curriculum and instruction to help our students be motivated to learn and feel valued as a person, not to mention feel like a member of the group. Goal setting is part of this process because it helps students understand what they can do and where they can go.



CURRICULUM AND INSTRUCTION (cont.)



Effective in the 2017-2018 school year, MAPS has highly trained instructional coaches at the elementary level. These are critical positions in the transformation of the District to a learner-centered environment that supports student achievement. To ensure growth of all students, instructional coaches assist teachers in using data to guide learning, provide support in implementing best instructional practice, support classroom strategies to promote growth in personalized learning, and provide secondary support of iPad and app use from an instructional design purpose.

Assessment

The Merrill Area Public Schools utilizes classroom assessments, grade or course common assessments, benchmark assessments, the MAP (Measures of Academic Progress) assessment and state exams. All are standards-based and each type of assessment provides information about the attainment of proficiency in both content knowledge and skills.

Quality assessment impacts students' motivation for learning and improves instruction. The teaching & learning interaction is informed by both formative and summative assessment.

Formative assessment is a planned process in which assessments are used by teachers to adjust and guide their ongoing instructional procedures and by students to adjust their current learning tactics. Formative assessment is evidence used for learning.

Summative assessments are found at the classroom, district and state level and are used for grades and for accountability. The information gathered from summative assessments is evaluative and is used to assess standards-based proficiency. Summative assessments can show both growth and achievement. Summative assessment is evidence of learning in the classroom.





Merrill Area Public School District

Technology Department

2017-2018

1111 North Sales Street Merrill, WI 54452

The Merrill Area Public School District Technology Department provides technical and instructional technology support to over 2,900 students and staff and services over 4,700 total devices. Our mission aligns with that of the MAPS District. In partnership with our community and families, we are committed to providing the best education for every student in a safe environment. We take pride in the fact that the Merrill Area Public School District offers 1:1 iPad Air technology to all kindergarten through eighth grade students, 1:1 iPad Pro technology to all ninth through twelfth grade students, and both a MacBook Air and iPad to all certified staff. In addition, to technical equipment, the MAPS Technology Department strives to provide ongoing instructional technology related professional development to all MAPS employees. Utilizing technology as a learning tool to redefine learning versus using for substitution purposes personalizes learning and promotes higher-level thinking. MAPS also incorporates a Digital Citizenship curriculum into K-12 instruction to educate students about appropriate technology use. Thank you for your continued support!



DID YOU KNOW:



- Both Prairie River Middle School and Merrill High School will be offering a coding/programming class for 6th – 12th grade students during the upcoming school year.
- Each elementary school will begin the process to become equipped with a makerspace during the 2018-2019 school year.

STAFF DATA (2017-2018)		
Director of Technology Integration	1	9.00%
Technical Members	6	55.00%
Instructional Technology Members	4	36.00%

Technology Department District Rating (5 Point Scale)	
Accessibility	4.79
Accuracy	4.71
Attitude	4.57
Operations	4.64
Timeliness	4.57

TOTAL IPADS – 3,015		
No Damage Reported	2584	86%
In House Repairs	293	9.7%
Apple Warranty	26	1%
Lost / Not Able to Repair	10	0.3%
Outsourced Repairs	102	3%

TOTAL MACBOOK AIRS - 293		
No Damage Reported	287	98%
In House Repairs	2	0.68%
Apple Warranty	3	1%
Lost / Not Able to Repair	1	0.34%
Outsourced Repairs	0	0.00%

TOTAL ADDITIONAL EQUIPMENT	
PK -12 PC Labs	13
PK-12 Mac Labs	1
Windows Computers	1,050
Chromebooks	210
Printers/Copiers	54

Substitute Teacher Technology Training: The skills covered today were beneficial to you.	
Strongly Agree	78%
Agree	22%
Somewhat	0%
Disagree	0%
Strongly Disagree	0%

Tickets are solved in a timely fashion.	
Strongly Agree	78%
Agree	15%
Somewhat	5%
Disagree	2%
Strongly Disagree	0%

The technician's attitude was polite, understanding, and helpful when completing the ticket.	
Strongly Agree	87%
Agree	11%
Somewhat	2%
Disagree	0%
Strongly Disagree	0%

2017 - 2018

Library Technology Specialist Report

Team Members:

Lindsay Doescher, Nathan Hanson, Anna Julson, Paula Norman & Chris Ranker

Staff Collaboration Statistics

K-12 Staff Collaborations (Co-Teaching, Instructional Coaching, & Professional Development)	1,024 hours
---	-------------

District Circulation Statistics (July 1, 2017 - May 16, 2018)

K-12 Library Materials Circulations	81,228 checkouts
K-12 Ebook/Digital Audiobook/Digital Magazine Circulations	10,284 checkouts
K-12 Equipment Checkouts (via library catalog)	2,905 checkouts
9-12 Textbook Checkouts (via library catalog)	2,049 checkouts

District Database Statistics (July 1, 2017 - May 16, 2018)

Britannica Image Quest	31,885 search sessions
World Book Encyclopedia	14,851 sessions / 13,722 searches
School Research Database Totals (BadgerLink, PebbleGo, SIRS Knowledge Source, Facts on File, and Gale databases)	47,833 combined search sessions

Program Highlights

- MHS and BVA piloted joining the Wisconsin Schools Digital Library Consortium (<https://www.wils.org/wsdlc/>) to give students access to the statewide ebook collection.
- Library Tech Specialists taught Digital Citizenship Lessons to the students in grades K-5 AND held virtual classes for middle and high school BVA students.
- Two coding clubs were up and running at Washington and Jefferson Elementary Schools which were funded by a Merrill Area Community Foundation Grant. All elementary students were exposed to coding via code.org or through Ozobots, Osmo, Dash and Dot, Kodables, Spheros or the Tynker and Scratch Apps
- Flipster Magazines (online magazines) were introduced at the Elementary Schools and are now replacing paper copies.
- Elementary students primarily used PebbleGo and Britannica databases to gather research data.
- MHS adopted a new schedule that includes a flex time. The library put together a variety of activities and created five new clubs, including fencing, writing, chess, anime, and drone clubs.
- All freshmen who had access to the library this year were introduced to virtual reality.
- The MHS Library brought VR into a variety of classrooms and curriculums this year.

PARTICIPATION NUMBERS 17-18

Accelerated Art	33
Baseball – Boys	33
Basketball – Boys	38
Basketball – Girls	30
Big Bros/Big Sisters	29
Band	105
Cross Country	30
Cheer Team	12
Concert Choir	68
Dance Team	23
FFA	50
Football – Frshmn	26
Football	50
Golf – Boys	18
Golf – Girls	2
Hockey – Boys	14
Hockey – Girls	3
Link Crew	194
Link Leader	56
Math League	14
Merrill Productions	8
Octagon Club	44
Play – fall	26
Prom Deco	27
Soccer – Boys	32
Soccer – Girls	31
Softball	42
Bluejay Ski Club	29
Swim Team – Girls	13
Track – Boys	43
Track – Girls	27
Tennis – Girls	22
Trap Team	18
Volleyball	31
Wrestling	25

ACT TESTING RESULTS

ACT results are provided for public school students in grade 12 who took the ACT either as juniors or seniors.

SCHOOL YEAR	TOTAL ENROLL GRADE 12	NUMBER TESTED	PERCENTAGE TESTED	AVG SCORE (COMPOSITE)
2016-2017	251	234	93.2%	19.5
2015-2016	263	238	90.5%	20.2
2014-2015	272	116	42.6%	22.3
2013-2014	263	150	57%	22.4
2012-2013	296	135	45.6%	21.9
2011-2012	302	124	41.1%	21.9
2010-2011	302	131	43.4%	23.3
2009-2010	282	131	46.5%	22.3
2008-2009	305	140	45.9%	21.7
2007-2008	300	139	46.3%	21.9

ADVANCED PLACEMENT TESTING 2016-2017

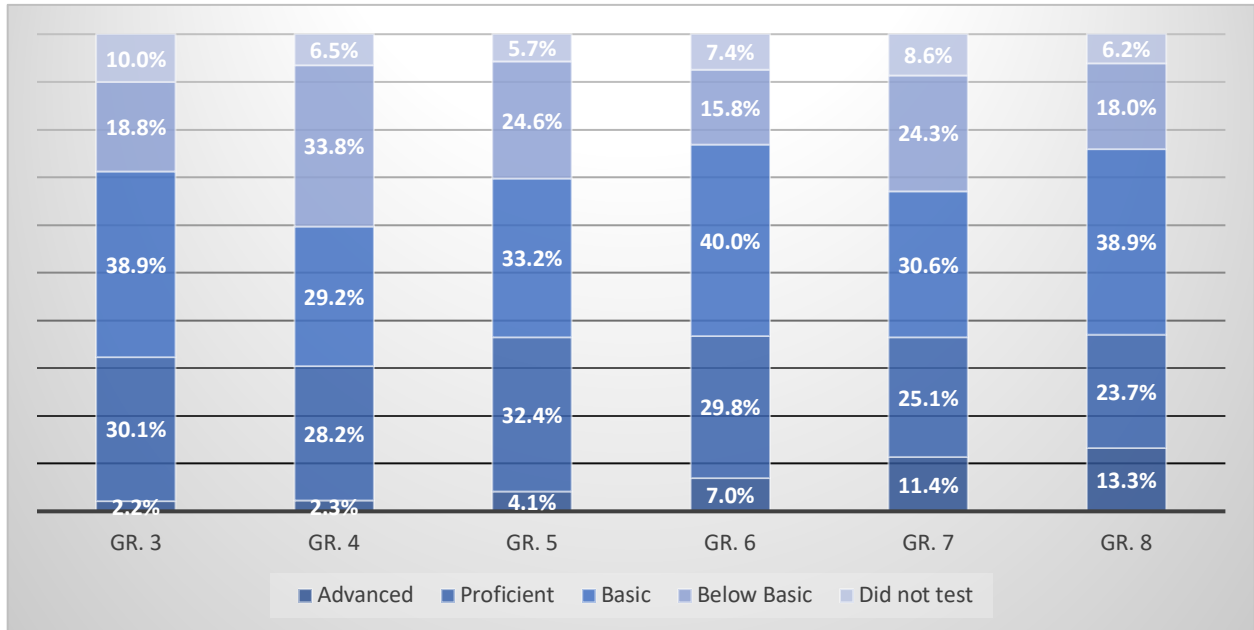
The Advanced Placement (AP) test is designed by the College Board of Princeton, New Jersey. The programing allows 9th through 12th graders to earn college credit while still in high school.

SUBJECT	NUMBER TESTED	% OF STUDENTS WITH 3 OR BETTER
Calculus AB	<5	NA
English Lang/Composition	14	60.9%
English Literature/Composition	5	83.3%
Human Geography	17	89.5%
Psychology	23	88.5%
Statistics	5	71.4%
Studio Art (drawing)	<5	NA

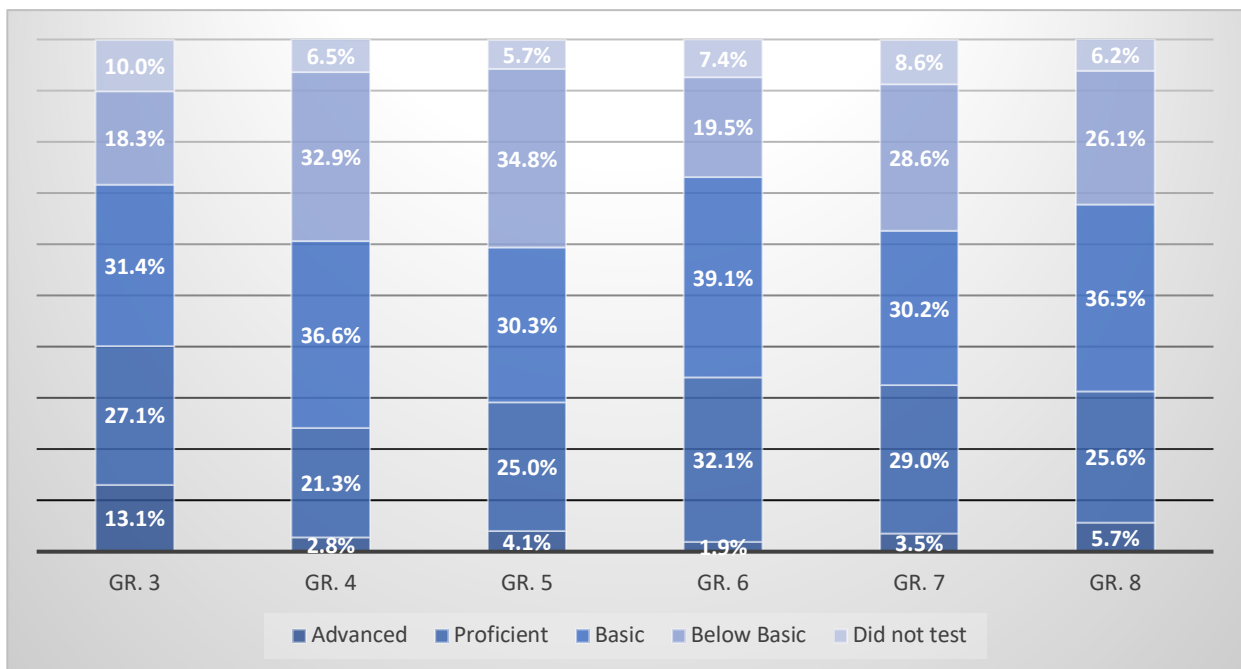
WISCONSIN FORWARD ASSESSMENT RESULTS – SPRING 2016-17

Proficiency by Grade Level

ENGLISH LANGUAGE ARTS RESULTS



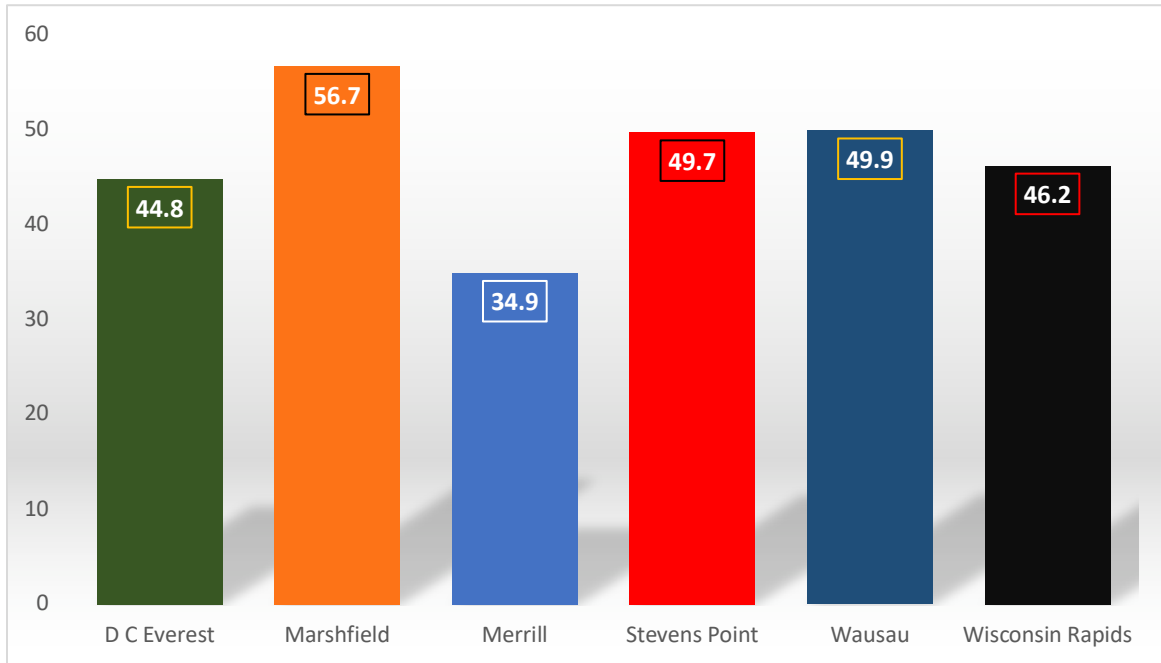
MATH RESULTS



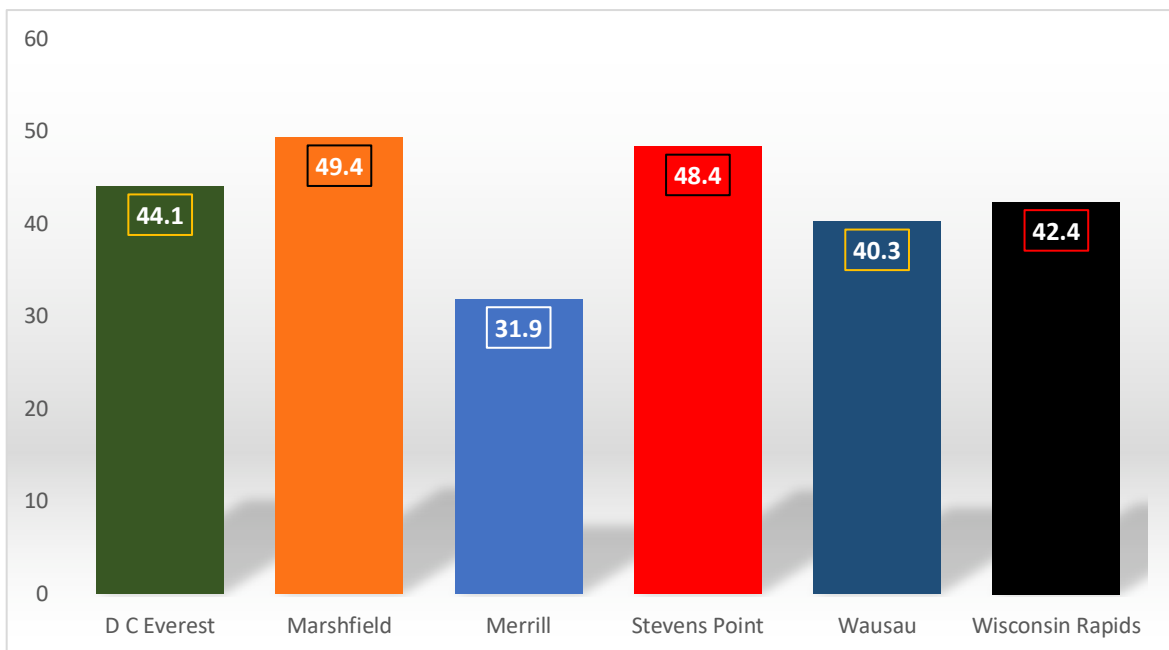
WISCONSIN FORWARD ASSESSMENT COMPARABLE PERFORMANCE

WISCONSIN VALLEY CONFERENCE DISTRICTS 2016-2017

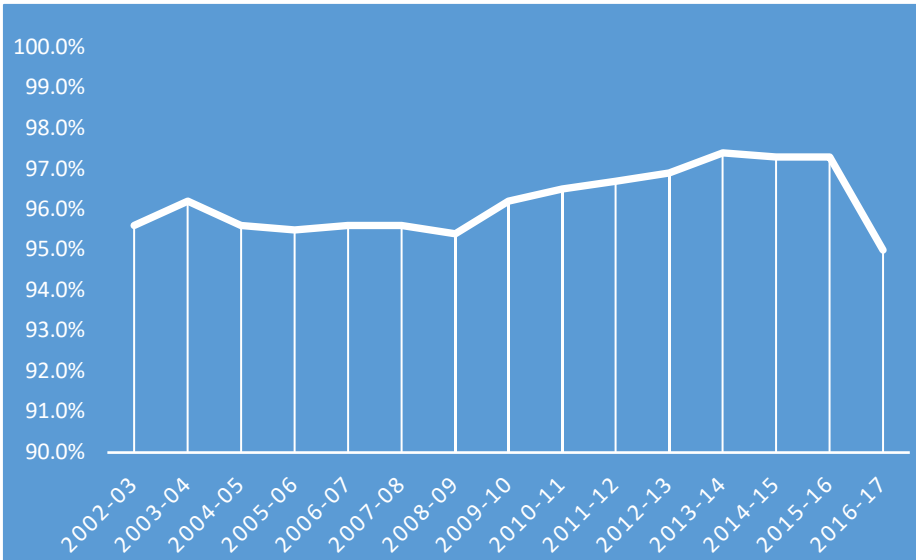
English Language Arts



Math

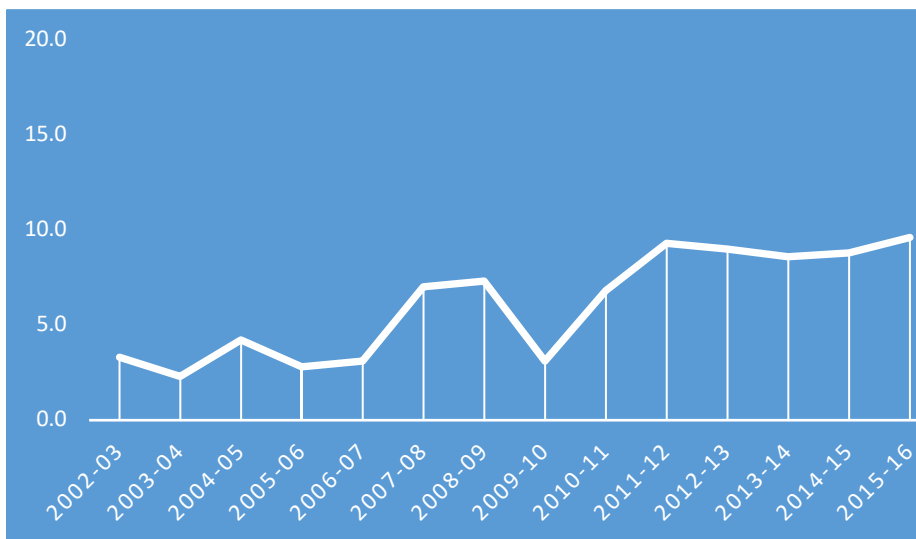


ATTENDANCE RATES



Attendance is face-to-face instructional contact between a student and a teacher. It is collected for the entire school year. The attendance rate is actual days of attendance divided by possible days of attendance, expressed as a percentage. The smallest reportable unit of attendance is one-half day.

TRUANCY RATES



A habitual truant is defined by Wisconsin state statute as a student who is absent from school without an acceptable excuse for part or all of five or more days on which school is held during a semester. Habitual truancy is reported for grades K-12. The rate is the number of truants divided by the K-12 enrollment, counted on the third Friday in September.

*2016-17 Truancy data was not available at the time of printing

2017-2018 MAINTENANCE PROJECTS

<p>Merrill High School</p> <ul style="list-style-type: none"> • Asphalt crack sealing • Flooring replacements • Jay Stadium Upgrades • Security Camera updates • Roofing updates • Lighting updates 	<p>Maple Grove</p> <ul style="list-style-type: none"> • Misc. Painting • Security cameras
<p>Prairie River Middle School</p> <ul style="list-style-type: none"> • Clean pool tiles • Roof Replacements • Crack Sealing • Locker room ventilation 	<p>Jefferson</p> <ul style="list-style-type: none"> • Crack Sealing • Egress Lighting • Security Cameras • Secure Entrances
<p>Washington</p> <ul style="list-style-type: none"> • Restroom Updates • Security Camera Upgrades • Lighting updates 	<p>Pine River</p> <ul style="list-style-type: none"> • Rain Gutters • Crack Sealing • Secure entrances • Flooring and Lighting updates
<p>Kate Goodrich</p> <ul style="list-style-type: none"> • Security Camera Upgrades • Minor Roof Repairs • Crack Sealing 	<p>Central Administration Office/Maintenance</p> <ul style="list-style-type: none"> • Crack Sealing • Update forklift



Merrill Area Public Schools







Student Achievement * Community Partnerships * Future Success



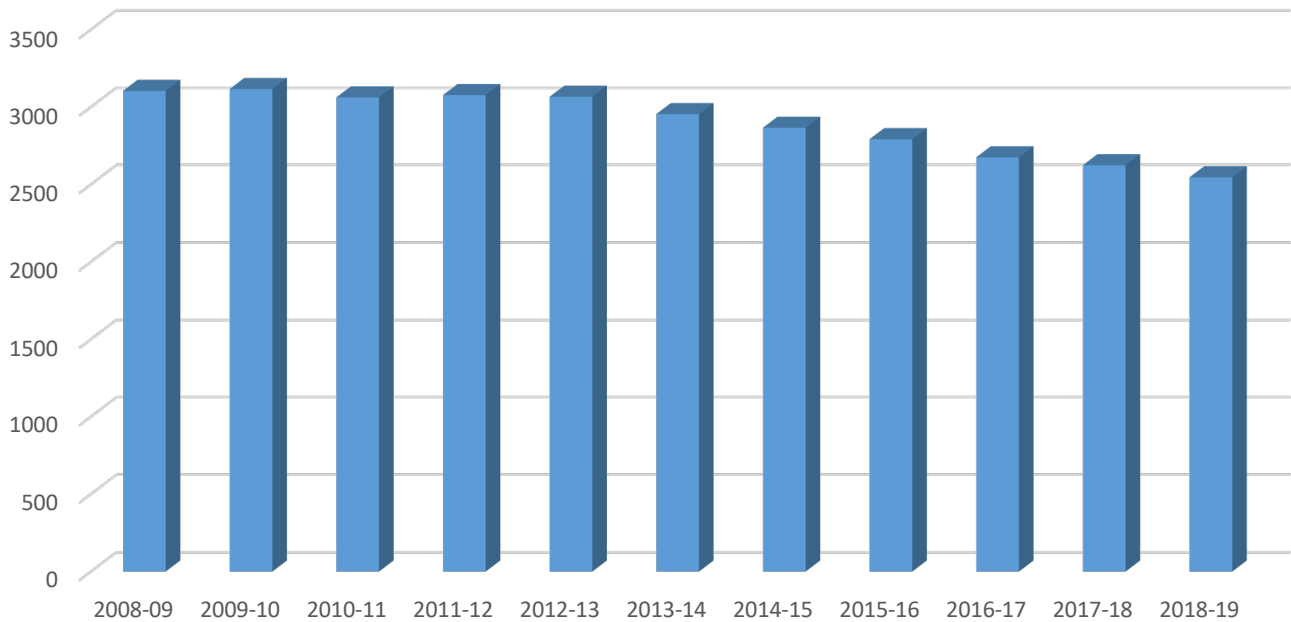
2018-2019 Annual Budget Report

PROJECTED BUDGET FAST FACTS 2018-19

The following facts are presented to give community members a breakdown of key budget-related information.

<p>1 ALL FUNDS BUDGET</p> <p>\$41,592,531 Down .34%</p> 	<p>5 MILL RATE</p> <p>\$9.06 Down \$.06</p> 
<p>2 JUNE 30, 2018 FUND BALANCE</p> <p>\$4,863,152 13.9% Of General Fund</p>	<p>6 ANNUAL ESTIMATED SCHOOL TAX ON A \$100,000 HOME</p> <p>\$906 Up \$6.00</p> 
<p>3 STATE AID</p> <p>\$17,266,167 Down .82%</p> 	<p>7 TAX LEVY</p> <p>\$10,736,501 Up .61%</p> 
<p>4 ENROLLMENT (Jan 2nd Friday) 2017-18</p> <p>ELEMENTARY..... 1,047</p> <p>MIDDLE SCHOOL..... 566</p> <p>HIGH SCHOOL..... 794</p> <p>CHARTER SCHOOL..... 822</p> <p>TOTAL 3229 </p>	<p>8 TEN YEAR AVERAGE LEVY INCREASE</p> <p>1.36% PER YEAR</p>

EFFECT OF DECLINING ENROLLMENT



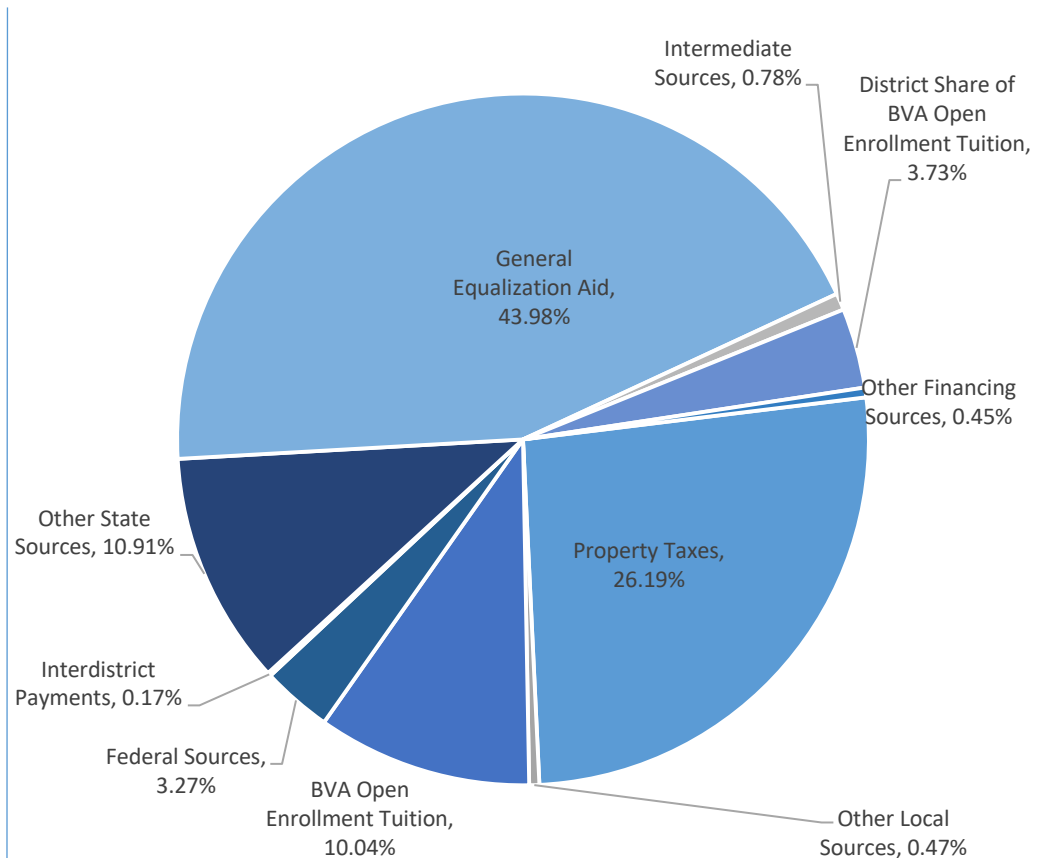
As in many Wisconsin school districts, enrollment in the Merrill Area Public Schools is declining. In fact, over the last ten years the enrollment in MAPS has dropped by more than 15%. This drop in enrollment has had a very serious financial impact on our schools.

Because state aid is connected to the number of students enrolled at a school, a loss in students means a loss in state funding. While it would seem like educating fewer students would mean significant cost savings for our schools, the fact is expenses such as heating for buildings and the running of bus routes stay largely the same regardless of enrollment numbers.

WHERE THE MONEY COMES FROM (REVENUE SOURCES) - GENERAL AND SPECIAL EDUCATION FUNDS

Since 1993, Wisconsin public school districts operate under legislatively mandated revenue limits. A district's revenue limit is the maximum amount of revenue it may raise through general state aid and property taxes. Each school district's available revenue was initially based upon the amount of per pupil spending in the 1992-93 school year. The limit is adjusted annually (either increased or decreased) based upon a three-year rolling enrollment factor and an annual per pupil increase set by the legislature.

School districts must get voter approval through a referendum to levy taxes above the revenue limit.

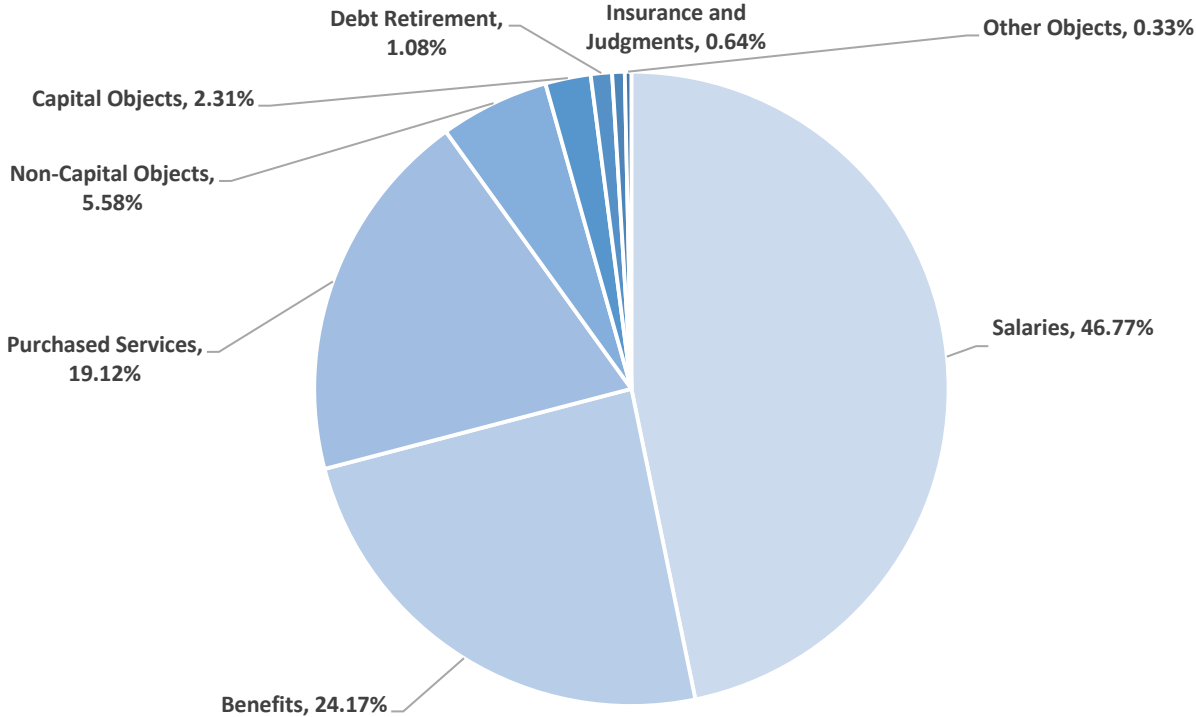


STATE RULES ON SCHOOL FUNDING

Wisconsin public school districts derive their revenue through four major sources: 1) state aid; 2) property taxes; 3) federal aid; and 4) other local non-property tax revenue (such as fees, interest earnings, and rental income).

HOW THE FUNDS ARE SPENT (EXPENDITURES) – GENERAL AND SPECIAL EDUCATION FUNDS

Merrill Area Public Schools general operating expenditures fall into the following eight major categories: Salaries, Fringes, Special Education, purchased Services & Utilities, Transportation, Supplies, Debt Service Interest & Insurance, and Equipment.



The majority (over 90%) of our operational Budget is detailed in the following two categories:

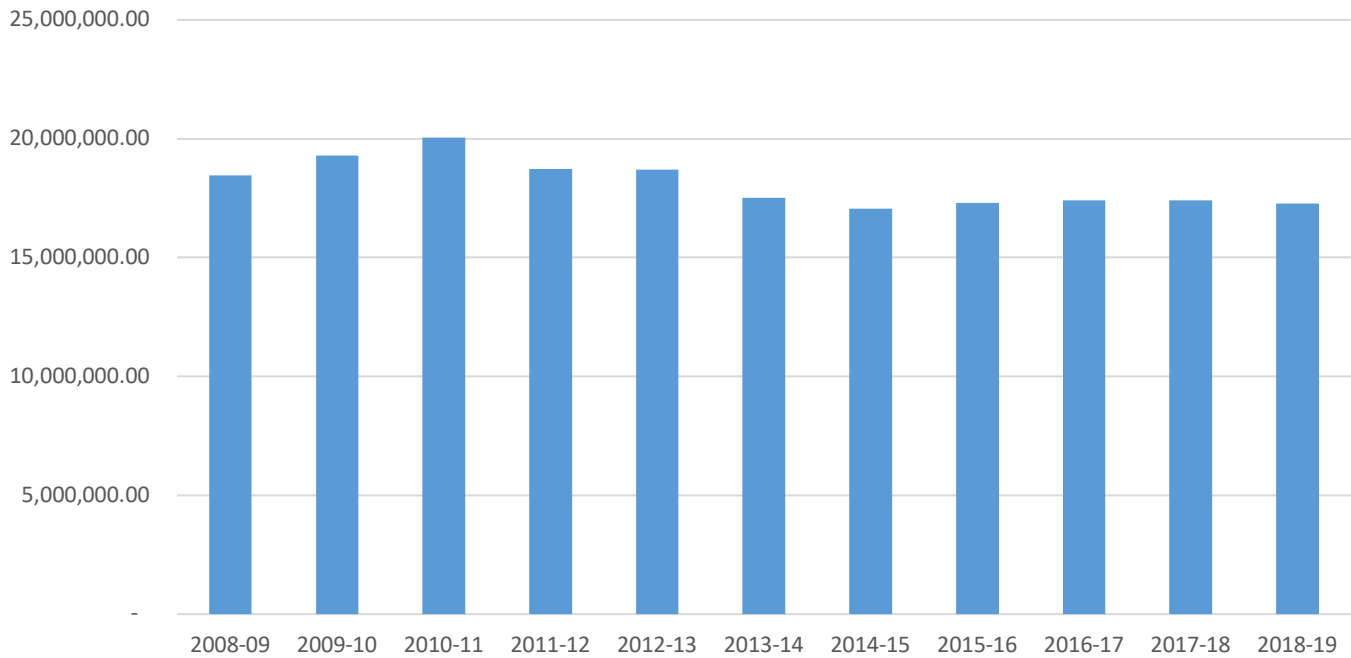
Salaries/Benefits:

Just over 70% of our operational budget is allocated for employee’s salaries and benefits. In addition to teachers, administrators and support staff, compensation for substitute staff, seasonal custodial help, coaches/advisors for extra-curricular activities, curriculum and staff development and early retirement benefits are also included in this figure.

Purchased Services:

This includes 1) services performed by individuals other than district employees for such things as audit, legal, pupil transportation, student tuition payments and speakers/consultants; and 2) property-related services such as maintenance projects, utilities, communications, publications, and fuel for buses.

STATE EQUALIZATION AID OVER THE YEARS



As a result of the district's declining enrollment and the most recently passed state budget, which places more of the responsibility for funding schools on local property taxpayers, the amount of money that the district has received from the state has dropped by over \$3.2 million in the last ten years.

This chart shows the amount of state aid the district has received in past years and how aid amounts have fluctuated over the years.

LONG-TERM DEBT ISSUES

The Merrill Area Public Schools has only one remaining date issuance as of July 1, 2018. The debt was issued in 2011 to pay off the District's Wisconsin Retirement System prior service liability.

Prior Service Liability is the cost of providing benefits for service credit earned:

1. Prior to an employer joining the WRS, or
2. For providing benefit improvements based on service credit earned prior to the effective date of certain major benefit legislative changes, several of which have been enacted into law by the Legislature/Governor over time.

Period	Last Principal Balance	Principal Payments Scheduled	Interest Payments Scheduled	New Principal Balance
2011 January - June	\$3,390,000.00	245,000.00	20,103.85	\$3,145,000.00
2011 July - December	\$3,145,000.00	0.00	59,941.25	\$3,145,000.00
2012 January - June	\$3,145,000.00	200,000.00	59,941.25	\$2,945,000.00
2012 July - December	\$2,945,000.00	0.00	57,941.25	\$2,945,000.00
2013 January - June	\$2,945,000.00	200,000.00	57,941.25	\$2,745,000.00
2013 July - December	\$2,745,000.00	0.00	55,941.25	\$2,745,000.00
2014 January - June	\$2,745,000.00	205,000.00	55,941.25	\$2,540,000.00
2014 July - December	\$2,540,000.00	0.00	53,635.00	\$2,540,000.00
2015 January - June	\$2,540,000.00	210,000.00	53,635.00	\$2,330,000.00
2015 July - December	\$2,330,000.00	0.00	50,747.50	\$2,330,000.00
2016 January - June	\$2,330,000.00	220,000.00	50,747.50	\$2,110,000.00
2016 July - December	\$2,110,000.00	0.00	47,172.50	\$2,110,000.00
2017 January - June	\$2,110,000.00	225,000.00	47,172.50	\$1,885,000.00
2017 July - December	\$1,885,000.00	0.00	43,347.50	\$1,885,000.00
2018 January - June	\$1,885,000.00	235,000.00	43,347.50	\$1,650,000.00
2018 July - December	\$1,650,000.00	0.00	38,832.50	\$1,650,000.00
2019 January - June	\$1,650,000.00	245,000.00	38,882.50	\$1,405,000.00
2019 July - December	\$1,405,000.00	0.00	33,860.00	\$1,405,000.00
2020 January - June	\$1,405,000.00	255,000.00	33,860.00	\$1,150,000.00
2020 July - December	\$1,150,000.00	0.00	28,250.00	\$1,150,000.00
2021 January - June	\$1,150,000.00	265,000.00	28,250.00	\$885,000.00
2021 July - December	\$885,000.00	0.00	22,155.00	\$885,000.00
2022 January - June	\$885,000.00	280,000.00	22,155.00	\$605,000.00
2022 July - December	\$605,000.00	0.00	15,435.00	\$605,000.00
2023 January - June	\$605,000.00	295,000.00	15,435.00	\$310,000.00
2023 July - December	\$310,000.00	0.00	8,060.00	\$310,000.00
2024 January - June	\$310,000.00	310,000.00	8,060.00	\$0.00
2024 July - December	\$0.00	0.00	0.00	\$0.00

FUND BALANCE: AN EXPLANATION

	Amount	% of General Fund Expenditures
<i>June 2006</i>	\$3,274,315	11.33%
<i>June 2007</i>	\$2,871,884	9.68%
<i>June 2008</i>	\$2,597,428	8.57%
<i>June 2009</i>	\$2,795,867	9.30%
<i>June 2010</i>	\$3,181,868	10.36%
<i>June 2011</i>	\$2,810,686	8.67%
<i>June 2012</i>	\$3,243,629	10.66%
<i>June 2013</i>	\$3,638,537	11.23%
<i>June 2014</i>	\$5,760,226	17.06%
<i>June 2015</i>	\$5,996,921	17.77%
<i>June 2016</i>	\$6,052,260	17.57%
<i>June 2017</i>	\$5,235,104	15.20%
<i>June 2018 Unaudited</i>	\$5,042,067	14.30%

Governments, including school districts, organize their accounting systems based on “funds”. A fund is a set of accounting records that is separated from others for the purpose of carrying on a certain activity.

Funds demonstrate that dollars are only being used for approved purposes. All school districts have a general fund, and many have one or more other funds that account for specific activities. A “fund balance” is created or increased when the amount of the money in a fund is more than what was spent during a year.

A common misconception is that a fund balance is a cash account, similar to a savings account. In fact, there are restrictions on how funds are spent. For example, a district that has extra dollars in a debt service fund cannot use them to pay salaries.

Determining an appropriate fund balance is a critical factor in district financial planning and budgeting processes. A district with an appropriate fund balance can:

- Avoid excessive short-term borrowing and as a result, avoid additional interest costs.
- Pay for unforeseen expenses that are permitted by the rules governing the fund.
- Take advantage of lower interest rates, as a fund balance is seen as an indicator of the financial health of the school district.

FUND 73 – OPEB TRUST FUND

The District has established the Merrill Area Public Schools Trust Fund for Post-Employment Benefits, which provides eligible former employees of the District health benefits. Assets of the trust fund can only be used to fund post-employment health insurance benefits for eligible employees of the district.

In 2017-18, the District utilized the remaining assets in the fund to pay poste-employment benefit costs. This was done as a budget stop-gap measure to avoid significant budget reductions for this past year. Moving forward, the District will be paying post-employment benefit costs on a pay-as-you-go basis.

<i>Trust Assets as of July 1, 2017</i>	749,469.36
<i>Deposits</i>	
<i>Employer Share-Health</i>	0.00
<i>Employee Share-Health</i>	0.00
<i>Investment Interest</i>	510.74
<i>Total Deposits</i>	510.74
<i>Disbursements</i>	
<i>Retiree Premium Payments and HRA Contributions</i>	749,980.10
<i>Trust Assets as of June 30, 2018</i>	0.00

REVENUE LIMIT

A district's revenue limit is the maximum amount of revenue it may receive from both state equalization aid and property taxes combined. As can be clearly seen, the district experiences a revenue loss each year due to declining enrollment. However, there is a one-time exemption to this revenue loss to soften the impact of declining enrollment.

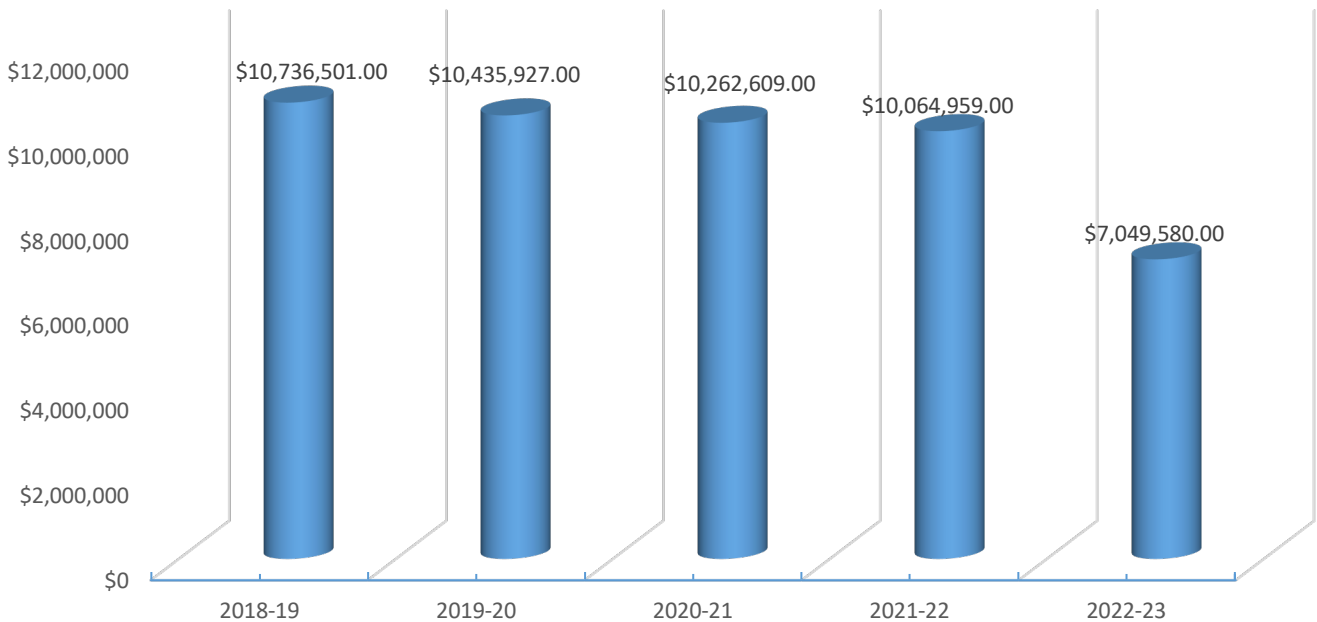
	2017-18	2018-19	Difference	% Change
Base Revenue Limit w/o exemptions	25,113,897	24,552,127	-561,770	-2.24%
Revenue Loss Due to Declining Enrollment	-561,770	-573,400	-11,630	2.07%
Increase in Revenue Per Member	0	508,273.00	508273	0.00%
Transfer of Service	0	0	0	0.00%
Revenue Limit w/o Exemptions (Becomes Next Year's Base)	24,552,127	24,487,000	-65,127	-0.27%
Add Declining Enrollment Exemption	561,770	573,400	11,630	2.07%
Add Hold Harmless Non-Recurring Exemption	561,770	65,127	-496,643	-88.41%
Proposed Energy Exemption Levy	574,000	0	-574,000	-100.00%
Non-Recurring Referenda to Exceed	0	2,500,000	2,500,000	0.00%
Prior Year Open Enrollment Adjustment	13,496	0	-13,496	-100.00%
Adjustment for New Voucher Pupils	188,250	271,145	82,895	44.03%
Revenue Limit w/Exemptions	26,451,413	27,896,672	1,445,259	5.46%
Less General Equalization Aid (Includes Aid to High Poverty Districts)	17,409,226	17,266,167	-143,059	-0.82%
Maximum Allowable Levy for General and Non-Referendum Debt Service Funds Including Computer Aid	9,042,187	10,630,505	1,588,318	17.57%

PROPERTY TAX LEVY

Property taxes for 2018-19 are projected to increase by .61%. Since we no longer have a referendum debt service payment in 2018-19, the effect of the recently approved operating referendum on property taxes was minimal. This projection is only an estimate at this time. The final levy will be set at the end of October after we know our actual enrollment and after the State certifies the actual amount of General Equalization Aid we will receive this year.

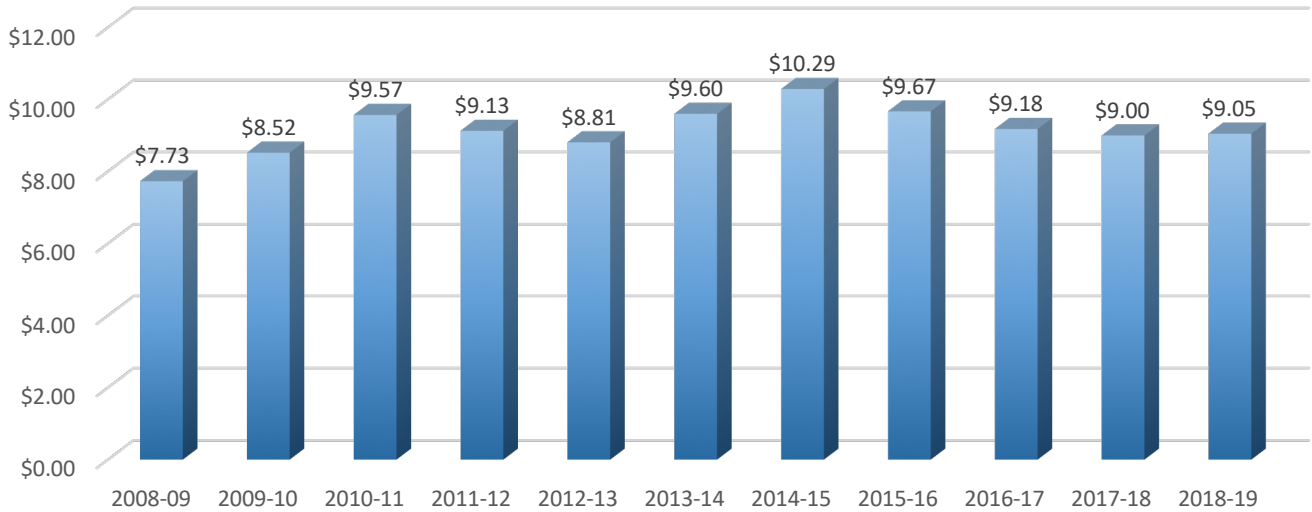
<i>Fund</i>	<i>Audited 2015-16</i>	<i>Audited 2016-17</i>	<i>Unaudited 2017-18</i>	<i>Projected 2018-19</i>
<i>General Fund</i>	9,196,128	8,564,835	8,692,742	10,280,013
<i>Referendum Debt Service Fund</i>	1,525,306	1,522,273	1,522,555	0
<i>Non-Referendum Debt Service Fund</i>	317,920	315,520	317,180	317,743
<i>Community Service Fund</i>	76,000	138,745	138,745	138,745
Total School Levy	11,115,354	10,541,373	10,671,222	10,736,501
<i>Percentage Increase from Prior Year</i>	-4.36%	-5.16%	1.23%	0.61%

The chart below projects the total levy over the next five years, assuming current statutes governing revenue limits remains the same. 2018-19 through 2021-22 display the projected tax levy with the recently approved operating referendum. The 2022-23 projection of \$7,049,580 is what the projected levy would be if the four-year operating referendum is not renewed.

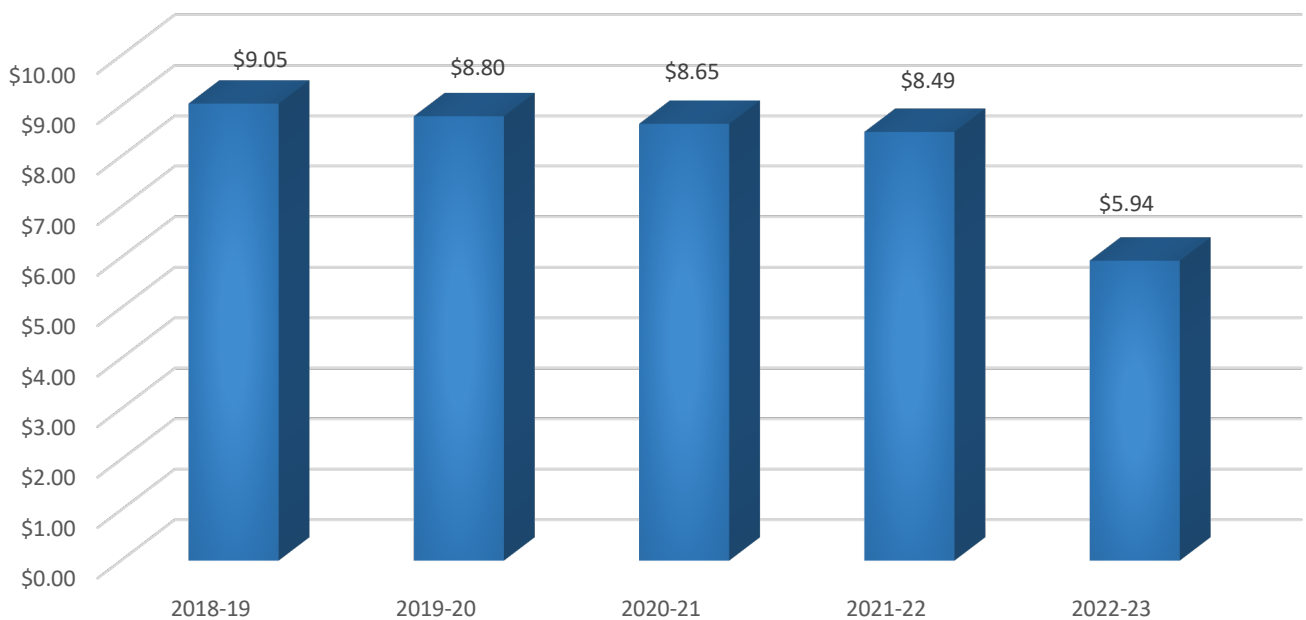


PROPERTY TAX RATES

Property tax rates, or mill rates, are determined by dividing the total tax levy by the total property value of the district. A district's mill rate can rise or fall independently from the total tax levy. In other words, a district's mill rate can rise even when the total levy decreases and vice versa. The table below shows the changes in mill rate each year since 2008.



The chart below projects the mill rate over the next five years for the total tax levies projected on the bottom half of the preceding page.



ESTIMATED TAX IMPACT ON PROPERTY OWNER

Estimating the impact of the school district’s levy on an individual homeowner can be difficult as there are several factors that can influence the amount of tax an individual homeowner will end up paying on their property.

A decrease or increase in the overall tax levy of a school district does not necessarily translate into a corresponding increase or decrease in an individual’s tax bill. Property taxes are apportioned to individual property owners in the same proportion as a property owner’s property value is to the overall property value of the municipality in which the property is located. In other words, if a parcel of property is 1% of the total value of taxable property within the municipality, then that property owner will pay 1% of the tax levy apportioned to that municipality. If an individual’s property value increases at a faster rate than the other properties in the municipality, or if their property value remains flat while the overall property values decrease, a homeowner could see an increase in taxes even with a lower school district tax levy. The opposite is also true in that a homeowner could see a drop in their tax bill even though the school’s total levy is increasing.

The table below is provided as a rough estimate of the impact of the district’s levy on an average home.

Estimated Fair Market Value of Home	2017-18 Estimated Taxes	2018-19 Estimated Taxes	Difference	% Change
\$90,000	\$810.00	\$814.50	\$4.50	0.56%
\$100,000	\$900.00	\$905.00	\$5.00	0.56%
\$150,000	\$1,350.00	\$1,357.50	\$7.50	0.56%
\$200,000	\$1,800.00	\$1,810.00	\$10.00	0.56%
\$250,000	\$2,250.00	\$2,262.50	\$12.50	0.56%
\$300,000	\$2,700.00	\$2,715.00	\$15.00	0.56%

PROPOSED BUDGET FOR 2018-19

PROPOSED 2018-19 BUDGET

NOTICE IS HEREBY GIVEN to the qualified voters of the Merrill Area Common Public School District comprised of the City of Merrill, Towns of Birch, Corning, Harding, Harrison, Merrill, Pine River, Rock Falls, Russell, Schley, Scott and such parts of Ackley, Vilas and Hamburg as are in such district, that the Annual Meeting and Budget Hearing of said district for the transaction of school business and the approval of the tax levy for the 2018-19 school year will be held in the Merrill High School Auditorium (1201 N. Sales Street, Merrill, Wisconsin – please enter the building at Door #16) on Monday, September 17, 2018 at 6:00 p.m. Detailed copies of the budget are on the MAPS website or available in the office of the Superintendent of Schools.

GENERAL FUND	Audited 2016-17	Budget 2017-18	Budget 2018-19
Beginning Fund Balance	6,052,260.86	5,235,104.41	4,863,152.09
Ending Fund Balance	5,235,104.41	4,863,152.09	4,863,151.66
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	8,829,998.65	8,891,517.00	10,464,945.00
Inter-district Payments (Source 300 + 400)	4,297,144.00	4,923,083.00	5,466,148.00
Intermediate Sources (Source 500)	113,194.49	94,600.00	87,420.00
State Sources (Source 600)	19,463,995.98	20,109,542.00	20,412,534.00
Federal Sources (Source 700)	780,855.37	784,634.00	562,639.00
All Other Sources (Source 800 + 900)	184,287.21	206,475.00	178,475.00
TOTAL REVENUES & OTHER FINANCING SOURCES	33,669,475.70	35,009,851.00	37,172,161.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	16,466,439.35	16,126,376.83	16,623,766.03
Support Services (Function 200 000)	13,301,709.67	14,126,756.49	14,858,340.40
Non-Program Transactions (Function 400 000)	4,718,483.13	5,128,670.00	5,690,055.00
TOTAL EXPENDITURES & OTHER FINANCING USES	34,486,632.15	35,381,803.32	37,172,161.43

SPECIAL PROJECTS FUND	Audited 2016-17	Budget 2017-18	Budget 2018-19
Beginning Fund Balance	1,003,913.61	52,224.95	67,131.35
Ending Fund Balance	52,224.95	67,131.35	53,673.35
REVENUES & OTHER FINANCING SOURCES	7,962,669.52	6,816,195.00	6,699,920.00
EXPENDITURES & OTHER FINANCING USES	8,914,358.18	6,801,288.60	6,713,378.00

DEBT SERVICE FUND	Audited 2016-17	Budget 2017-18	Budget 2018-19
Beginning Fund Balance	163,852.80	143,634.23	118,147.23
Ending Fund Balance	143,634.23	118,147.23	118,147.23
REVENUES & OTHER FINANCING SOURCES	1,838,561.43	1,841,318.00	317,743.00
EXPENDITURES & OTHER FINANCING USES	1,858,780.00	1,866,805.00	317,743.00

CAPITAL PROJECTS FUND	Audited 2016-17	Budget 2017-18	Budget 2018-19
Beginning Fund Balance	0.00	1,000.00	1,000.00
Ending Fund Balance	1,000.00	1,000.00	39,436.00
REVENUES & OTHER FINANCING SOURCES	1,000.00	0.00	38,436.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND	Audited 2016-17	Budget 2017-18	Budget 2018-19
Beginning Fund Balance	99,147.96	138,445.88	167,128.88
Ending Fund Balance	138,445.88	167,128.88	186,745.88
REVENUES & OTHER FINANCING SOURCES	1,285,101.98	1,324,379.00	1,309,984.00
EXPENDITURES & OTHER FINANCING USES	1,245,804.06	1,295,696.00	1,290,367.00

COMMUNITY SERVICE FUND	Audited 2016-17	Budget 2017-18	Budget 2018-19
Beginning Fund Balance	0.00	13,111.74	141,607.74
Ending Fund Balance	13,111.74	141,607.74	283,831.74
REVENUES & OTHER FINANCING SOURCES	152,540.00	153,525.00	153,525.00
EXPENDITURES & OTHER FINANCING USES	139,428.26	25,029.00	11,301.00

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2016-17	Budget 2017-18	Budget 2018-19
Beginning Fund Balance	0.00	0.00	(1,915.00)
Ending Fund Balance	0.00	(1,915.00)	(845.00)
REVENUES & OTHER FINANCING SOURCES	73,524.48	70,934.00	70,927.00
EXPENDITURES & OTHER FINANCING USES	73,524.48	72,849.00	69,857.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2016-17	Budget 2017-18	Budget 2018-19
GROSS TOTAL EXPENDITURES -- ALL FUNDS	46,718,527.13	45,443,470.92	45,574,807.43
Interfund Transfers (Source 100) - ALL FUNDS	3,545,460.20	3,708,538.00	3,982,276.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	43,173,066.93	41,734,932.92	41,592,531.43
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-3.33%	-0.34%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2016-17	Budget 2017-18	Budget 2018-19
General Fund	8,564,835.00	8,692,742.00	10,280,013.00
Referendum Debt Service Fund	1,522,273.00	1,522,555.00	0.00
Non-Referendum Debt Service Fund	315,520.00	317,180.00	317,743.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	138,745.00	138,745.00	138,745.00
TOTAL SCHOOL LEVY	10,541,373.00	10,671,222.00	10,736,501.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		1.23%	0.61%

The below listed new or discontinued programs have a financial impact on the proposed 2017-18 budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
NEW PROGRAMS	FINANCIAL IMPACT
Fabrication Laboratory - High School	400,000.00

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	Nexus		
Performance Contract Length (years)			15
Total Project Cost (including financing)			596,489.00
Total Project Payback Period			10.60
Years of Debt Payments			1
Remaining Useful Life of the Facility			40
Prior Year Resolution Expense Amount	Fiscal Year	2018	574,000.00
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2018	574,000.00
Utility Savings applied in Prior Year to Debt	Fiscal Year	2018	-
Sum of reported Utility Savings to be applied to Debt			\$ -
		Savings Reported for 2018	
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Mechanical & Environmental Systems	\$ 561,007	\$ -	\$ -
Electrical and Interior Upgrades	\$ 35,482	\$ -	\$ -
Entire Energy Efficiency Project Totals	\$ 596,489	\$ -	\$ -

SUMMARY OF FUNDS

MERRILL AREA SCHOOL DIST | FY2019 BUDGET DRAFT

	All Funds		All Funds FY2019	% Incr/ (Decr)	FY-2019												
	FY2018	FY2019			General Fund	Special Education Fund (Funds 22-29)	Special Projects Fund (Fund 21)	Non-Referendum Debt Service Fund	Referendum Approved Debt Service Fund	Capital Trust Fund	Food Service Fund	Post Employment Benefit Fund	Community Service Fund				
REVENUES																	
Local	11,668,020	11,565,645		(0.88%)	10,464,945	0	0	317,743	0	0	588,169	0	153,525				
State	21,256,867	21,565,023		1.45%	20,412,534	1,135,235	0	0	0	0	17,254	0	0				
Federal	3,262,702	2,689,404		(17.57%)	562,639	1,422,224	0	0	0	0	704,541	0	0				
Other	10,121,129	9,983,867		(1.36%)	5,732,043	4,142,461	0	0	0	38,436	0	0	0				
TOTAL REVENUE	46,308,718	45,803,939		(1.09%)	37,172,161	6,699,920	0	317,743	0	38,436	1,309,984	0	153,525				
EXPENDITURES																	
Salaries	18,639,707	\$18,891,337		1.35%	14,882,960	3,828,695	8,877	0	0	0	19,961	0	111,816				
Benefits	8,587,011	\$9,750,771		13.55%	7,723,785	1,991,394	0	0	0	0	18,963	0	0				
Purchased Services	8,328,024	\$8,173,815		(1.85%)	6,782,464	773,360	0	0	0	0	588,438	0	19,763				
Non-Cap Objects	3,116,713	\$2,883,652		(7.48%)	2,136,698	80,955	0	0	0	0	663,005	0	2,894				
Capital Objects	670,686	\$907,541		35.32%	891,601	15,940	0	0	0	0	0	0	0				
Debt Retirement	1,980,254	\$392,743		(80.17%)	75,000	0	0	317,743	0	0	0	0	0				
Insurance and Judgements	284,331	\$252,116		(11.33%)	251,466	650	0	0	0	0	0	0	0				
Transfers	3,832,041	\$4,307,097		12.40%	4,305,897	0	0	0	0	0	0	0	0				
Other Objects	1,101,887	\$188,098		(82.93%)	122,291	13,507	0	0	0	0	0	0	1,350				
TOTAL EXPENDITURES	46,540,654	\$45,747,169		(1.70%)	37,172,161	6,704,501	8,877	317,743	0	1,290,367	0	135,813					
SURPLUS / (DEFICIT)	(231,936)	56,770		(124.46%)	(6)	(4,381)	(8,877)	0	0	38,436	19,617	0	17,712				
FUND BALANCE																	
Beginning of Period	6,810,914	6,576,979			4,864,875	16,354	50,643	59,093	59,054	0	167,129	362,320	15,377				
Beginning of Period Percentage	14.63%	14.38%			13.09%	0.24%	570.50%	18.60%	0.00%	0.00%	12.95%	0.00%	11.32%				
End of Period	6,578,979	6,635,748			4,864,874	11,773	41,766	59,093	59,054	38,436	186,746	362,320	33,089				
End of Period Percentage	14.14%	14.51%			13.09%	0.18%	470.50%	18.60%	0.00%	0.00%	14.47%	0.00%	24.36%				

REVENUES

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

	10, 27 & 29 FUNDS		BUDGETED REVENUES			% Δ
	2017 ACTUAL	2018 BUDGET	GENERAL	SPEC ED & HEAD START	COMBINED	
			FY - 2019	FY - 2019	FY - 2019	
LOCAL SOURCES						
211 Property Tax	\$8,564,835	\$8,692,742	\$10,280,013	\$0	\$10,280,013	18.26%
210 Other Taxes	\$19,939	\$20,000	\$20,000	\$0	\$20,000	0.00%
270 School Activity Income	\$103,832	\$86,200	\$77,216	\$0	\$77,216	-10.42%
280 Earnings on Investmetns	\$23,391	\$20,000	\$25,000	\$0	\$25,000	25.00%
290 Other Revenue	\$105,332	\$55,865	\$58,486	\$0	\$58,486	4.69%
200 Other Local Sources	<u>\$12,670</u>	<u>\$16,710</u>	<u>\$4,230</u>	<u>\$0</u>	<u>\$4,230</u>	-74.69%
TOTAL LOCAL SOURCES	<u>\$8,829,999</u>	<u>\$8,891,517</u>	<u>\$10,464,945</u>	<u>\$0</u>	<u>\$10,464,945</u>	17.70%
PAYMENTS FROM DISTRICTS						
345 Open Enrollment	\$4,235,760	\$4,863,083	\$5,406,148	\$0	\$5,406,148	11.17%
300 WI Interdistrict Payments	\$68,728	\$65,000	\$60,000	\$5,000	\$65,000	0.00%
400 Non-WI Interdistrict Payments	\$0	\$0	\$0	\$0	\$0	0.00%
500 Intermediate Sources	<u>\$372,797</u>	<u>\$314,600</u>	<u>\$87,420</u>	<u>\$220,000</u>	<u>\$307,420</u>	-2.28%
TOTAL PAYMENTS FROM DISTRICTS	<u>\$4,677,285</u>	<u>\$5,242,683</u>	<u>\$5,553,568</u>	<u>\$225,000</u>	<u>\$5,778,568</u>	10.22%
STATE SOURCES						
611 Special Education Aid	\$1,024,143	\$1,129,257	\$0	\$1,135,235	\$1,135,235	0.53%
612 Transportation Aid	\$182,784	\$175,630	\$175,630	\$0	\$175,630	0.00%
613 Library Aid	\$102,410	\$115,032	\$115,032	\$0	\$115,032	0.00%
621 Equalization Aid	\$17,401,723	\$17,409,226	\$17,266,167	\$0	\$17,266,167	-0.82%
623 Special Adjustment Aid	\$0	\$0	\$0	\$0	\$0	0.00%
625 High Cost Aid	\$0	\$0	\$0	\$0	\$0	0.00%
628 High Poverty Aid	\$0	\$0	\$0	\$0	\$0	0.00%
691 Computer Aid	\$31,798	\$32,265	\$32,749	\$0	\$32,749	1.50%
694 Sparsity Aid	\$0	\$0	\$0	\$0	\$0	0.00%
695 Per Pupil Aid	\$682,000	\$1,199,250	\$1,703,670	\$0	\$1,703,670	42.06%
696 High Cost Transportation Aid	\$0	\$0	\$0	\$0	\$0	0.00%
600 Other State Sources	<u>\$1,063,281</u>	<u>\$1,178,139</u>	<u>\$1,119,286</u>	<u>\$0</u>	<u>\$1,119,286</u>	-5.00%
TOTAL STATE SOURCES	<u>\$20,488,139</u>	<u>\$21,238,799</u>	<u>\$20,412,534</u>	<u>\$1,135,235</u>	<u>\$21,547,769</u>	1.45%
FEDERAL SOURCES						
710 Categorical Aid	\$24,483	\$24,935	\$24,935	\$0	\$24,935	0.00%
730 Special Projectis Aid	\$961,710	\$1,359,122	\$188,416	\$722,306	\$910,722	-32.99%
750 ESEA Payments	\$473,600	\$454,059	\$349,288	\$0	\$349,288	-23.07%
700 Other Federal Sources	<u>\$699,918</u>	<u>\$699,918</u>	<u>\$0</u>	<u>\$699,918</u>	<u>\$699,918</u>	0.00%
TOTAL FEDERAL SOURCES	<u>\$2,159,712</u>	<u>\$2,538,034</u>	<u>\$562,639</u>	<u>\$1,422,224</u>	<u>\$1,984,863</u>	-21.80%
OTHER SOURCES						
800 Other Financing Sources	\$500	\$0	\$0	\$0	\$0	0.00%
900 Other Revenus	<u>\$419,555</u>	<u>\$206,475</u>	<u>\$178,475</u>	<u>\$0</u>	<u>\$178,475</u>	-13.56%
TOTAL OTHER SOURCES	<u>\$420,055</u>	<u>\$206,475</u>	<u>\$178,475</u>	<u>\$0</u>	<u>\$178,475</u>	-13.56%
TOTAL	<u>\$36,575,190</u>	<u>\$38,117,508</u>	<u>\$37,172,161</u>	<u>\$2,782,459</u>	<u>\$39,954,620</u>	4.82%
100 TRANSFERS	\$3,518,725	\$3,708,538	\$0	\$3,917,461	\$3,917,461	5.63%

SUMMARY OF EXPENDITURES BY FUNCTION

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

FUNCTION SUMMARY	10, 27 & 29 FUNDS		BUDGETED EXPENDITURES			% Δ
	2017 ACTUAL	2018 BUDGET	GENERAL FY - 2019	SPEC ED & HEAD START FY - 2019	COMBINED FY - 2019	
INSTRUCTIONAL SERVICES						
110000 Undifferentiated Curriculum	\$7,444,808	\$6,979,970	\$6,566,173	\$442,189	\$7,008,362	0.41%
120000 Regular Curriculum	\$6,836,373	\$7,050,653	\$7,197,699	\$1,010	\$7,198,709	2.10%
130000 Vocational Curriculum	\$0	\$0	\$0	\$0	\$0	0.00%
140000 Physical Curriculum	\$0	\$0	\$0	\$0	\$0	0.00%
150000 Special Education Curriculum	\$4,182,909	\$4,797,474	\$0	\$4,738,060	\$4,738,060	-1.24%
160000 Co-Curricular Activities	\$550,121	\$570,455	\$531,595	\$0	\$531,595	-6.81%
170000 Other Special Needs	<u>\$113,221</u>	<u>\$93,688</u>	<u>\$97,172</u>	<u>\$0</u>	<u>\$97,172</u>	3.72%
TOTAL INSTRUCTIONAL SERVICES	<u>\$19,127,431</u>	<u>\$19,492,239</u>	<u>\$14,392,639</u>	<u>\$5,181,259</u>	<u>\$19,573,898</u>	0.42%
SUPPORT SERVICES						
210000 Pupil Services	\$1,338,861	\$1,379,821	\$986,764	\$450,500	\$1,437,264	4.16%
220000 Instructional Staff Services	\$1,360,556	\$1,911,525	\$1,580,305	\$258,720	\$1,839,025	-3.79%
230000 General Administration	\$1,472,191	\$1,290,970	\$1,130,901	\$106,416	\$1,237,317	-4.16%
240000 School Building Administration	\$1,884,599	\$1,746,250	\$1,756,736	\$600	\$1,757,336	0.63%
250000 Business Administration	\$5,715,718	\$6,291,250	\$5,824,789	\$245,975	\$6,070,764	
260000 Central Services	\$2,010,992	\$2,258,280	\$2,302,379	\$25,382	\$2,327,761	
270000 Insurance And Judgments	\$0	\$0	\$0	\$0	\$0	
280000 Debt Services	\$194,531	\$113,449	\$75,000	\$0	\$75,000	-33.89%
290000 Other Support Services	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
TOTAL SUPPORT SERVICES	<u>\$13,977,448</u>	<u>\$14,991,544</u>	<u>\$13,656,874</u>	<u>\$1,087,593</u>	<u>\$14,744,467</u>	-1.65%
NON-PROGRAM TRANSACTIONS						
430000 Purchased Instructional Services	\$1,501,967	\$1,690,383	\$1,384,158	\$397,499	\$1,781,657	5.40%
490000 Other Non-Program Transactions	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
TOTAL PURCHASED SERVICES	<u>\$1,501,967</u>	<u>\$1,690,383</u>	<u>\$1,384,158</u>	<u>\$397,499</u>	<u>\$1,781,657</u>	5.40%
TOTAL EXPENDITURES	<u>\$34,606,846</u>	<u>\$36,174,167</u>	<u>\$29,433,671</u>	<u>\$6,666,351</u>	<u>\$36,100,022</u>	-0.20%
OPERATING TRANSFERS						
410000 Transfers To Another Fund	<u>\$3,545,460</u>	<u>\$3,830,841</u>	<u>\$4,305,897</u>	<u>\$0</u>	<u>\$4,305,897</u>	12.40%

EXPENDITURES FOR INSTRUCTION | ALL FUNCTIONS

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

	10, 27 & 29 FUNDS		BUDGETED EXPENDITURES			% Δ
	2017 ACTUAL	2018 BUDGET	GENERAL	SPEC ED & HEAD START	COMBINED	
			FY - 2019	FY - 2019	FY - 2019	
SALARIES						
169 Teacher Salary	\$12,018,546	\$12,220,678	\$9,910,911	\$2,597,931	\$12,508,842	2.36%
172 Teacher Aides	\$1,276,994	\$1,299,758	\$490,744	\$870,722	\$1,361,466	4.75%
187 Curriculum Workshops	\$115,858	\$193,695	\$160,744	\$6,840	\$167,584	-13.48%
100 Other Salary	\$4,676,649	\$4,746,165	\$4,320,561	\$353,202	\$4,673,763	-1.53%
TOTAL SALARIES	\$18,088,048	\$18,460,297	\$14,882,960	\$3,828,695	\$18,711,655	1.36%
BENEFITS						
210 Retirement	\$2,238,965	\$1,310,362	\$1,973,099	\$269,563	\$2,242,662	71.15%
220 Social Security	\$1,338,050	\$1,361,778	\$1,082,505	\$283,926	\$1,366,431	0.34%
230 Life Insurance	\$29,707	\$26,329	\$18,305	\$6,392	\$24,697	-6.20%
240 Health Insurance	\$5,099,258	\$5,527,643	\$4,432,188	\$1,337,487	\$5,769,675	4.38%
250 Other Employee Insurance	\$42,087	\$43,029	\$30,238	\$7,898	\$38,136	-11.37%
200 Other Benefits	\$263,171	\$266,398	\$187,450	\$86,128	\$273,578	2.70%
TOTAL BENEFITS	\$9,011,237	\$8,535,539	\$7,723,785	\$1,991,394	\$9,715,179	13.82%
TOTAL SALARIES AND BENEFITS	\$27,099,284	\$26,995,836	\$22,606,745	\$5,820,089	\$28,426,834	5.30%
PURCHASED SERVICES						
310 Personal Service	\$1,673,253	\$1,705,762	\$1,600,117	\$155,118	\$1,755,235	2.90%
340 Travel	\$36,067	\$29,500	\$30,790	\$3,360	\$34,150	15.76%
350 Communication	\$31,698	\$36,382	\$31,650	\$0	\$31,650	-13.01%
300 Other Purchased Services	\$5,255,247	\$5,920,678	\$5,119,908	\$614,882	\$5,734,790	-3.14%
TOTAL PURCHASED SERVICES	\$6,996,265	\$7,692,321	\$6,782,464	\$773,360	\$7,555,824	-1.77%
NON-CAPITAL ITEMS						
410 Supplies	\$495,386	\$604,713	\$502,493	\$38,689	\$541,182	-10.51%
430 Instructional Media	\$337,427	\$356,870	\$355,805	\$12,340	\$368,145	3.16%
440 Non-Capital Equipment	\$226,080	\$890,959	\$705,723	\$12,576	\$718,299	-19.38%
470 Textbooks & Workbooks	\$361,432	\$441,267	\$412,280	\$2,000	\$414,280	-6.12%
400 Other Non-Capital Items	\$176,241	\$168,870	\$160,397	\$15,350	\$175,747	4.07%
TOTAL NON-CAPITAL ITEMS	\$1,596,565	\$2,462,678	\$2,136,698	\$80,955	\$2,217,653	-9.95%
CAPITAL ITEMS						
550 Additional Equipment	\$37,361	\$142,280	\$426,978	\$0	\$426,978	200.10%
560 Replacement Equipment	\$118,119	\$115,911	\$129,170	\$0	\$129,170	11.44%
500 Other Capital Items	\$634,608	\$412,495	\$335,453	\$15,940	\$351,393	-14.81%
TOTAL CAPITAL ITEMS	\$790,089	\$670,686	\$891,601	\$15,940	\$907,541	35.32%
ALL OTHER EXPENSES	\$4,429,001	\$4,358,734	\$4,754,654	\$14,157	\$4,768,811	9.41%
TOTAL UNDIFFERENTIATED CURRICULUM	\$40,911,205	\$42,180,255	\$37,172,161	\$6,704,501	\$43,876,662	4.02%

EXPENDITURES FOR INSTRUCTION | UNDIFFERENTIATED CURRICULUM

MERRILL AREA SCHOOL DIST | GENERAL & SPECIAL EDUCATION FUNDS | FY2019 BUDGET DRAFT

This category of expenditures covers items related to regular elementary classrooms. It does not include elementary Art, Music or Physical Education, or Special Education expenditures. Elementary Administrative costs are accounted for in a different category as well.

	10, 27 & 29 FUNDS		BUDGETED EXPENDITURES			% Δ
			GENERAL	SPEC ED & HEAD START	COMBINED	
	2017 ACTUAL	2018 BUDGET	FY - 2019	FY - 2019	FY - 2019	
SALARIES						
169 Teacher Salary	\$3,928,459	\$3,612,726	\$3,468,467	\$112,268	\$3,580,735	-0.89%
172 Teacher Aides	\$281,501	\$256,194	\$155,336	\$117,780	\$273,116	6.61%
187 Curriculum Workshops	\$74,223	\$69,144	\$94,178	\$0	\$94,178	36.21%
100 Other Salary	\$179,642	\$139,721	\$144,669	\$9,517	\$154,186	10.35%
TOTAL SALARIES	\$4,463,824	\$4,077,785	\$3,862,650	\$239,565	\$4,102,215	0.60%
BENEFITS						
210 Retirement	\$490,176	\$310,589	\$281,285	\$16,968	\$298,253	-3.97%
220 Social Security	\$330,104	\$307,806	\$280,639	\$17,598	\$298,237	-3.11%
230 Life Insurance	\$7,940	\$5,745	\$4,827	\$538	\$5,365	-6.61%
240 Health Insurance	\$1,294,870	\$1,233,772	\$1,113,446	\$145,787	\$1,259,233	2.06%
250 Other Employee Insurance	\$11,058	\$9,699	\$7,653	\$561	\$8,214	-15.31%
200 Other Benefits	\$65,091	\$67,791	\$64,031	\$3,760	\$67,791	0.00%
TOTAL BENEFITS	\$2,199,239	\$1,935,402	\$1,751,881	\$185,212	\$1,937,093	0.09%
TOTAL SALARIES AND BENEFITS	\$6,663,064	\$6,013,187	\$5,614,531	\$424,777	\$6,039,308	0.43%
PURCHASED SERVICES						
310 Personal Service	\$19,174	\$15,912	\$16,090	\$0	\$16,090	1.12%
340 Travel	\$36,067	\$29,500	\$30,790	\$3,360	\$34,150	15.76%
350 Communication	\$31,698	\$36,382	\$31,650	\$0	\$31,650	-13.01%
300 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL PURCHASED SERVICES	\$86,939	\$81,793	\$78,530	\$3,360	\$81,890	0.12%
NON-CAPITAL ITEMS						
410 Supplies	\$117,386	\$128,754	\$104,253	\$5,040	\$109,293	-15.11%
430 Instructional Media	\$102,998	\$154,049	\$174,356	\$0	\$174,356	13.18%
440 Non-Capital Equipment	\$96,481	\$136,159	\$137,677	\$9,012	\$146,689	7.73%
470 Textbooks & Workbooks	\$330,786	\$383,866	\$380,550	\$0	\$380,550	-0.86%
400 Other Non-Capital Items	\$3,424	\$5,000	\$5,000	\$0	\$5,000	0.00%
TOTAL NON-CAPITAL ITEMS	\$651,076	\$807,828	\$801,836	\$14,052	\$815,888	1.00%
CAPITAL ITEMS						
550 Additional Equipment	\$15,010	\$55,010	\$51,125	\$0	\$51,125	-7.06%
560 Replacement Equipment	\$0	\$0	\$0	\$0	\$0	0.00%
500 Other Capital Items	\$160	\$0	\$0	\$0	\$0	0.00%
TOTAL CAPITAL ITEMS	\$15,170	\$55,010	\$51,125	\$0	\$51,125	-7.06%
ALL OTHER EXPENSES	\$28,558	\$22,151	\$20,151	\$0	\$20,151	-9.03%
TOTAL UNDIFFERENTIATED CURRICULUM	\$7,444,808	\$6,979,970	\$6,566,173	\$442,189	\$7,008,362	0.41%

EXPENDITURES FOR INSTRUCTION | REGULAR CURRICULUM

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

Regular Curriculum includes expenses for Middle and High School regular curriculum, such as Math, Science, English, Social Studies, Art, and Music

	10, 27 & 29 FUNDS		BUDGETED EXPENDITURES			% Δ
			GENERAL	SPEC ED & HEAD START	COMBINED	
	2017 ACTUAL	2018 BUDGET	FY - 2019	FY - 2019	FY - 2019	
SALARIES						
169 Teacher Salary	\$4,191,400	\$4,286,328	\$4,364,043	\$0	\$4,364,043	1.81%
171 Sub Teacher Salaries	\$141,031	\$92,758	\$84,206	\$0	\$84,206	-9.22%
172 Teacher Aides	\$59,527	\$60,533	\$61,596	\$0	\$61,596	1.76%
100 Other Salary	\$41,664	\$38,518	\$33,568	\$0	\$33,568	-12.85%
TOTAL SALARIES	\$4,433,623	\$4,478,137	\$4,543,413	\$0	\$4,543,413	1.46%
BENEFITS						
210 Retirement	\$399,945	\$331,419	\$330,547	\$0	\$330,547	-0.26%
220 Social Security	\$327,606	\$332,774	\$337,987	\$0	\$337,987	1.57%
230 Life Insurance	\$6,981	\$6,284	\$5,921	\$0	\$5,921	-5.78%
240 Health Insurance	\$1,170,806	\$1,373,053	\$1,408,802	\$0	\$1,408,802	2.60%
250 Other Employee Insurance	\$10,834	\$10,863	\$9,685	\$0	\$9,685	-10.84%
200 Other Benefits	\$66,466	\$60,097	\$60,097	\$0	\$60,097	0.00%
TOTAL BENEFITS	\$1,982,639	\$2,114,490	\$2,153,039	\$0	\$2,153,039	1.82%
TOTAL SALARIES AND BENEFITS	\$6,416,262	\$6,592,627	\$6,696,452	\$0	\$6,696,452	1.57%
PURCHASED SERVICES						
310 Personal Service	\$239,440	\$219,375	\$260,335	\$1,010	\$261,345	19.13%
340 Travel	\$3,926	\$4,852	\$4,831	\$0	\$4,831	-0.43%
350 Communication	\$3,004	\$4,600	\$4,600	\$0	\$4,600	0.00%
300 Other Purchased Services	\$400	\$0	\$0	\$0	\$0	0.00%
TOTAL PURCHASED SERVICES	\$246,769	\$228,827	\$269,766	\$1,010	\$270,776	18.33%
NON-CAPITAL ITEMS						
410 Supplies	\$78,455	\$74,136	\$82,796	\$0	\$82,796	11.68%
430 Instructional Media	\$45,012	\$56,046	\$52,675	\$0	\$52,675	-6.01%
440 Non-Capital Equipment	\$11,021	\$11,377	\$11,000	\$0	\$11,000	-3.31%
470 Textbooks & Workbooks	\$30,495	\$38,591	\$31,730	\$0	\$31,730	-17.78%
400 Other Non-Capital Items	\$25	\$0	\$0	\$0	\$0	0.00%
TOTAL NON-CAPITAL ITEMS	\$165,009	\$180,150	\$178,201	\$0	\$178,201	-1.08%
CAPITAL ITEMS						
550 Additional Equipment	\$4,019	\$26,138	\$29,060	\$0	\$29,060	11.18%
560 Replacement Equipment	\$2,914	\$15,611	\$15,620	\$0	\$15,620	0.06%
500 Other Capital Items	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL CAPITAL ITEMS	\$6,933	\$41,749	\$44,680	\$0	\$44,680	7.02%
ALL OTHER EXPENSES	\$1,400	\$7,300	\$8,600	\$0	\$8,600	17.81%
TOTAL REGULAR CURRICULUM	\$6,836,373	\$7,050,653	\$7,197,699	\$1,010	\$7,198,709	2.10%

EXPENDITURES FOR INSTRUCTION | VOCATIONAL CURRICULUM

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

Vocational Curriculum includes Industrial Education (Woods, Fab Lab, Automotive, Welding, Electronics, and Construction) Business Education, Culinary Arts, as well as Agricultural Education.

	10, 27 & 29 FUNDS		BUDGETED EXPENDITURES				% Δ
	2017 ACTUAL	2018 BUDGET	GENERAL	SPEC ED &	COMBINED		
			FY - 2019	HEAD START	FY - 2019	FY - 2019	
SALARIES							
169 Teacher Salary	\$478,086	\$482,120	\$540,708	\$0	\$540,708		12.15%
171 Sub Teacher Salaries	\$5,900	\$11,529	\$11,904	\$0	\$11,904		3.25%
186 Extra-Curricular Salaries	\$5,953	\$4,767	\$4,767	\$0	\$4,767		0.00%
TOTAL SALARIES	<u>\$489,938</u>	<u>\$498,416</u>	<u>\$557,379</u>	<u>\$0</u>	<u>\$557,379</u>		11.83%
BENEFITS							
210 Retirement	\$55,235	\$34,374	\$37,356	\$0	\$37,356		8.68%
220 Social Security	\$35,206	\$37,272	\$42,414	\$0	\$42,414		13.80%
230 Life Insurance	\$595	\$612	\$690	\$0	\$690		12.75%
240 Health Insurance	\$158,106	\$157,239	\$180,892	\$0	\$180,892		15.04%
250 Other Employee Insurance	\$1,202	\$1,219	\$1,125	\$0	\$1,125		-7.71%
200 Other Benefits	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$6,000</u>	<u>\$0</u>	<u>\$6,000</u>		0.00%
TOTAL BENEFITS	<u>\$256,343</u>	<u>\$236,716</u>	<u>\$268,477</u>	<u>\$0</u>	<u>\$268,477</u>		13.42%
TOTAL SALARIES AND BENEFITS	<u>\$746,282</u>	<u>\$735,132</u>	<u>\$825,856</u>	<u>\$0</u>	<u>\$825,856</u>		12.34%
PURCHASED SERVICES							
310 Personal Service	\$20,137	\$29,903	\$4,750	\$22,573	\$27,323		-8.63%
340 Travel	\$2,205	\$3,000	\$3,000	\$0	\$3,000		0.00%
350 Communication	\$354	\$0	\$0	\$0	\$0		0.00%
300 Other Purchased Services	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		0.00%
TOTAL PURCHASED SERVICES	<u>\$22,696</u>	<u>\$32,903</u>	<u>\$7,750</u>	<u>\$22,573</u>	<u>\$30,323</u>		-7.84%
NON-CAPITAL ITEMS							
410 Supplies	\$34,062	\$34,550	\$50,335	\$0	\$50,335		45.69%
430 Instructional Media	\$5,138	\$4,982	\$3,737	\$0	\$3,737		-24.99%
440 Non-Capital Equipment	\$38,367	\$14,488	\$32,588	\$0	\$32,588		124.93%
470 Textbooks & Workbooks	(\$1,502)	\$0	\$0	\$0	\$0		0.00%
400 Other Non-Capital Items	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		0.00%
TOTAL NON-CAPITAL ITEMS	<u>\$76,064</u>	<u>\$54,020</u>	<u>\$86,660</u>	<u>\$0</u>	<u>\$86,660</u>		60.42%
CAPITAL ITEMS							
550 Additional Equipment	\$10,270	\$0	\$273,509	\$0	\$273,509		0.00%
560 Replacement Equipment	\$7,800	\$1,300	\$0	\$0	\$0		-100.00%
500 Other Capital Items	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		0.00%
TOTAL CAPITAL ITEMS	<u>\$18,070</u>	<u>\$1,300</u>	<u>\$273,509</u>	<u>\$0</u>	<u>\$273,509</u>		20939.15%
ALL OTHER EXPENSES	<u>\$343</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		0.00%
TOTAL VOCATIONAL CURRICULUM	<u>\$863,456</u>	<u>\$823,355</u>	<u>\$1,193,775</u>	<u>\$22,573</u>	<u>\$1,216,348</u>		47.73%

EXPENDITURES FOR INSTRUCTION | PHYSICAL CURRICULUM

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

Instructional activities concerned with health and safety in daily living, physical education, and recreation.

	10, 27 & 29 FUNDS		BUDGETED EXPENDITURES			% Δ	
	2017 ACTUAL	2018 BUDGET	GENERAL FY - 2019	SPEC ED & HEAD START FY - 2019	COMBINED FY - 2019		
SALARIES							
169 Teacher Salary	\$660,462	\$611,695	\$602,954	\$8,742	\$611,696	0.00%	
171 Sub Teacher Salaries	\$6,350	\$6,948	\$6,747	\$150	\$6,897	-0.73%	
TOTAL SALARIES	\$666,812	\$618,643	\$609,701	\$8,892	\$618,593	-0.01%	
BENEFITS							
210 Retirement	\$71,013	\$47,342	\$46,831	\$786	\$47,617	0.58%	
220 Social Security	\$49,167	\$46,494	\$46,130	\$669	\$46,799	0.66%	
230 Life Insurance	\$1,156	\$787	\$777	\$14	\$791	0.51%	
240 Health Insurance	\$195,574	\$180,819	\$175,868	\$4,545	\$180,413	-0.22%	
250 Other Employee Insurance	\$1,660	\$1,476	\$1,372	\$21	\$1,393	-5.62%	
200 Other Benefits	\$4,000	\$4,000	\$4,000	\$0	\$4,000	0.00%	
TOTAL BENEFITS	\$322,570	\$280,918	\$274,978	\$6,035	\$281,013	0.03%	
TOTAL SALARIES AND BENEFITS	\$989,382	\$899,561	\$884,679	\$14,927	\$899,606	0.01%	
PURCHASED SERVICES							
310 Personal Service	\$153,854	\$157,400	\$144,580	\$0	\$144,580	-8.14%	
340 Travel	\$279	\$0	\$0	\$0	\$0	0.00%	
350 Communication	\$0	\$0	\$0	\$0	\$0	0.00%	
300 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.00%	
TOTAL PURCHASED SERVICES	\$154,133	\$157,400	\$144,580	\$0	\$144,580	-8.14%	
NON-CAPITAL ITEMS							
410 Supplies	\$7,029	\$6,968	\$6,243	\$0	\$6,243	-10.41%	
430 Instructional Media	\$0	\$0	\$0	\$0	\$0	0.00%	
440 Non-Capital Equipment	\$354	\$250	\$850	\$0	\$850	240.00%	
470 Textbooks & Workbooks	\$0	\$0	\$0	\$0	\$0	0.00%	
400 Other Non-Capital Items	\$0	\$0	\$0	\$0	\$0	0.00%	
TOTAL NON-CAPITAL ITEMS	\$7,383	\$7,218	\$7,093	\$0	\$7,093	-1.74%	
CAPITAL ITEMS							
550 Additional Equipment	\$0	\$0	\$0	\$0	\$0	0.00%	
560 Replacement Equipment	\$0	\$0	\$1,000	\$0	\$1,000	0.00%	
500 Other Capital Items	\$0	\$0	\$0	\$0	\$0	0.00%	
TOTAL CAPITAL ITEMS	\$0	\$0	\$1,000	\$0	\$1,000	0.00%	
TOTAL PHYSICAL CURRICULUM	\$2,575	\$0	\$0	\$0	\$0	0.00%	
TOTAL	\$1,153,473	\$1,064,179	\$1,037,352	\$14,927	\$1,052,279	-1.12%	

EXPENDITURES FOR INSTRUCTION | SPECIAL EDUCATION CURRICULUM

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

Instructional activities for pupils with disabilities and provided by specially qualified personnel as required by an Individual Educational Program (IEP) for such pupils.

	10, 27 & 29 FUNDS		BUDGETED EXPENDITURES			% Δ
	2017 ACTUAL	2018 BUDGET	GENERAL FY - 2019	SPEC ED & HEAD START FY - 2019	COMBINED FY - 2019	
SALARIES						
169 Teacher Salary	\$1,907,025	\$2,054,094	\$0	\$2,213,435	\$2,213,435	7.76%
172 Teacher Aides	\$695,515	\$724,089	\$0	\$752,942	\$752,942	3.98%
171 Sub Teacher Salaries	\$93,649	\$62,982	\$0	\$58,496	\$58,496	-7.12%
100 Other Salary	\$46,662	\$39,984	\$0	\$40,036	\$40,036	0.13%
TOTAL SALARIES	<u>\$2,742,851</u>	<u>\$2,881,149</u>	<u>\$0</u>	<u>\$3,064,909</u>	<u>\$3,064,909</u>	6.38%
BENEFITS						
210 Retirement	\$182,866	\$209,582	\$0	\$216,175	\$216,175	3.15%
220 Social Security	\$205,294	\$217,699	\$0	\$226,927	\$226,927	4.24%
230 Life Insurance	\$5,984	\$5,449	\$0	\$5,223	\$5,223	-4.15%
240 Health Insurance	\$898,654	\$977,944	\$0	\$1,054,991	\$1,054,991	7.88%
250 Other Employee Insurance	\$6,506	\$7,069	\$0	\$6,305	\$6,305	-10.81%
200 Other Benefits	\$63,162	\$75,328	\$0	\$75,328	\$75,328	0.00%
TOTAL BENEFITS	<u>\$1,362,465</u>	<u>\$1,493,071</u>	<u>\$0</u>	<u>\$1,584,949</u>	<u>\$1,584,949</u>	6.15%
TOTAL SALARIES AND BENEFITS	<u>\$4,105,317</u>	<u>\$4,374,220</u>	<u>\$0</u>	<u>\$4,649,858</u>	<u>\$4,649,858</u>	6.30%
PURCHASED SERVICES						
310 Personal Service	\$19,209	\$7,751	\$0	\$7,751	\$7,751	0.00%
340 Travel	\$3,075	\$7,662	\$0	\$7,662	\$7,662	0.00%
350 Communication	\$202	\$3,608	\$0	\$3,608	\$3,608	0.00%
300 Other Purchased Services	\$23,916	\$39,473	\$0	\$34,117	\$34,117	-13.57%
TOTAL PURCHASED SERVICES	<u>\$46,402</u>	<u>\$58,494</u>	<u>\$0</u>	<u>\$53,138</u>	<u>\$53,138</u>	-9.16%
NON-CAPITAL ITEMS						
410 Supplies	\$10,721	\$79,709	\$0	\$11,769	\$11,769	-85.24%
430 Instructional Media	\$9,956	\$11,840	\$0	\$11,840	\$11,840	0.00%
440 Non-Capital Equipment	\$4,122	\$247,335	\$0	\$2,388	\$2,388	-99.03%
470 Textbooks & Workbooks	\$1,266	\$18,809	\$0	\$2,000	\$2,000	-89.37%
400 Other Non-Capital Items	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL NON-CAPITAL ITEMS	<u>\$26,064</u>	<u>\$357,693</u>	<u>\$0</u>	<u>\$27,997</u>	<u>\$27,997</u>	-92.17%
CAPITAL ITEMS						
550 Additional Equipment	\$111	\$0	\$0	\$0	\$0	0.00%
560 Replacement Equipment	\$0	\$0	\$0	\$0	\$0	0.00%
500 Other Capital Items	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL CAPITAL ITEMS	<u>\$111</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
ALL OTHER EXPENSES	<u>\$5,016</u>	<u>\$7,067</u>	<u>\$0</u>	<u>\$7,067</u>	<u>\$7,067</u>	0.00%
TOTAL SPECIAL EDUCATION CURRICULUM	<u>\$4,182,909</u>	<u>\$4,797,474</u>	<u>\$0</u>	<u>\$4,738,060</u>	<u>\$4,738,060</u>	-1.24%

EXPENDITURES FOR INSTRUCTION | CO-CURRICULAR ACTIVITIES

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

Instructional activities under the guidance and supervision of school staff designed to provide students such experiences as motivation, enjoyment and improvement of skills. Co-curricular activities supplement the regular instructional activities and include such activities as band, chorus, speech and debate, athletics.

	BUDGETED EXPENDITURES					
	10, 27 & 29 FUNDS		GENERAL FY - 2019	SPEC ED & HEAD START FY - 2019	COMBINED FY - 2019	% Δ
	2017 ACTUAL	2018 BUDGET				
SALARIES						
186 Extra-Curricular Salaries	\$270,126	\$299,106	\$267,079	\$0	\$267,079	-10.71%
165 Secretary Salaries	\$25,624	\$23,926	\$24,877	\$0	\$24,877	3.97%
189 Athletic Worker	\$10,990	\$18,950	\$19,554	\$0	\$19,554	3.19%
100 Other Salary	<u>\$23,824</u>	<u>\$25,330</u>	<u>\$12,675</u>	<u>\$0</u>	<u>\$12,675</u>	-49.96%
TOTAL SALARIES	<u>\$330,564</u>	<u>\$367,311</u>	<u>\$324,185</u>	<u>\$0</u>	<u>\$324,185</u>	-11.74%
BENEFITS						
210 Retirement	\$19,063	\$14,815	\$13,604	\$0	\$13,604	-8.17%
220 Social Security	\$24,732	\$24,890	\$22,632	\$0	\$22,632	-9.07%
230 Life Insurance	\$49	\$58	\$55	\$0	\$55	-5.17%
240 Health Insurance	\$5,051	\$5,197	\$5,353	\$0	\$5,353	3.00%
250 Other Employee Insurance	\$46	\$62	\$60	\$0	\$60	-3.23%
200 Other Benefits	<u>\$6,313</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
TOTAL BENEFITS	<u>\$55,254</u>	<u>\$45,022</u>	<u>\$41,704</u>	<u>\$0</u>	<u>\$41,704</u>	-7.37%
TOTAL SALARIES AND BENEFITS	<u>\$385,818</u>	<u>\$412,333</u>	<u>\$365,889</u>	<u>\$0</u>	<u>\$365,889</u>	-11.26%
PURCHASED SERVICES						
310 Personal Service	\$83,111	\$81,803	\$78,400	\$0	\$78,400	-4.16%
340 Travel	\$4,185	\$1,700	\$6,050	\$0	\$6,050	255.88%
350 Communication	\$498	\$834	\$584	\$0	\$584	-29.98%
300 Other Purchased Services	(\$0)	\$0	\$0	\$0	\$0	0.00%
TOTAL PURCHASED SERVICES	<u>\$87,794</u>	<u>\$84,337</u>	<u>\$85,034</u>	<u>\$0</u>	<u>\$85,034</u>	0.83%
NON-CAPITAL ITEMS						
410 Supplies	\$31,985	\$44,257	\$49,150	\$0	\$49,150	11.06%
430 Instructional Media	\$0	\$0	\$0	\$0	\$0	0.00%
440 Non-Capital Equipment	\$2,141	\$2,900	\$2,900	\$0	\$2,900	0.00%
470 Textbooks & Workbooks	\$71	\$0	\$0	\$0	\$0	0.00%
400 Other Non-Capital Items	<u>\$2,767</u>	<u>\$3,372</u>	<u>\$2,372</u>	<u>\$0</u>	<u>\$2,372</u>	-29.66%
TOTAL NON-CAPITAL ITEMS	<u>\$36,964</u>	<u>\$50,529</u>	<u>\$54,422</u>	<u>\$0</u>	<u>\$54,422</u>	7.70%
CAPITAL ITEMS						
550 Additional Equipment	\$0	\$0	\$0	\$0	\$0	0.00%
560 Replacement Equipment	\$1,397	\$2,500	\$0	\$0	\$0	-100.00%
500 Other Capital Items	\$59	\$0	\$0	\$0	\$0	0.00%
TOTAL CAPITAL ITEMS	<u>\$1,456</u>	<u>\$2,500</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	-100.00%
ALL OTHER EXPENSES	<u>\$38,088</u>	<u>\$20,756</u>	<u>\$26,250</u>	<u>\$0</u>	<u>\$26,250</u>	26.47%
TOTAL CO-CURRICULAR ACTIVITIES	<u>\$550,121</u>	<u>\$570,455</u>	<u>\$531,595</u>	<u>\$0</u>	<u>\$531,595</u>	-6.81%

EXPENDITURES FOR INSTRUCTION | OTHER SPECIAL NEEDS

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

Expenditures for Alternative (and At Risk) education programs are included here. These programs typically include expenditures for activities for students assigned to alternative campuses, centers or classrooms designed to improve behavior and/or provide an enhanced learning experience. Typically, alternative (and At Risk) education programs are designed to meet the needs of students that cannot be addressed in a traditional classroom setting.

	10, 27 & 29 FUNDS		BUDGETED EXPENDITURES			% Δ
	2017 ACTUAL	2018 BUDGET	GENERAL FY - 2019	SPEC ED & HEAD START FY - 2019	COMBINED FY - 2019	
SALARIES						
169 Teacher Salary	\$81,738	\$65,489	\$57,108	\$0	\$57,108	-12.80%
171 Sub Teacher Salaries	\$1,500	\$1,800	\$1,400	\$0	\$1,400	-22.22%
187 Curriculum Workshops	\$480	\$0	\$400	\$0	\$400	0.00%
100 Other Salary	\$540	\$100	\$0	\$0	\$0	-100.00%
TOTAL SALARIES	\$84,258	\$67,389	\$58,908	\$0	\$58,908	-12.59%
BENEFITS						
210 Retirement	\$6,091	\$5,435	\$4,541	\$0	\$4,541	-16.45%
220 Social Security	\$6,151	\$4,953	\$4,402	\$0	\$4,402	-11.13%
230 Life Insurance	\$133	\$73	\$72	\$0	\$72	-1.37%
240 Health Insurance	\$12,493	\$9,795	\$23,328	\$0	\$23,328	138.16%
250 Other Employee Insurance	\$225	\$169	\$48	\$0	\$48	-71.60%
200 Other Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL BENEFITS	\$25,094	\$20,425	\$32,391	\$0	\$32,391	58.58%
TOTAL SALARIES AND BENEFITS	\$109,351	\$87,814	\$91,299	\$0	\$91,299	3.97%
PURCHASED SERVICES						
310 Personal Service	\$300	\$100	\$0	\$0	\$0	-100.00%
340 Travel	\$0	\$2,691	\$2,691	\$0	\$2,691	0.00%
350 Communication	\$0	\$0	\$0	\$0	\$0	0.00%
300 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL PURCHASED SERVICES	\$300	\$2,791	\$2,691	\$0	\$2,691	-3.58%
NON-CAPITAL ITEMS						
410 Supplies	\$3,315	\$3,083	\$3,183	\$0	\$3,183	3.24%
430 Instructional Media	\$165	\$0	\$0	\$0	\$0	0.00%
440 Non-Capital Equipment	\$0	\$0	\$0	\$0	\$0	0.00%
470 Textbooks & Workbooks	\$0	\$0	\$0	\$0	\$0	0.00%
400 Other Non-Capital Items	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL NON-CAPITAL ITEMS	\$3,480	\$3,083	\$3,183	\$0	\$3,183	3.24%
CAPITAL ITEMS						
550 Additional Equipment	\$0	\$0	\$0	\$0	\$0	0.00%
560 Replacement Equipment	\$0	\$0	\$0	\$0	\$0	0.00%
500 Other Capital Items	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL CAPITAL ITEMS	\$0	\$0	\$0	\$0	\$0	0.00%
ALL OTHER EXPENSES	\$90	\$0	\$0	\$0	\$0	0.00%
TOTAL OTHER SPECIAL NEEDS	\$113,221	\$93,688	\$97,172	\$0	\$97,172	3.72%

EXPENDITURES FOR SUPPORT SERVICES | PUPIL SERVICES

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

Expenditures related to Guidance Counseling, nursing services, School Psychologists Speech/Language Pathologists, Occupation and Physical Therapy and Attendance are recorded here.

	10, 27 & 29 FUNDS		BUDGETED EXPENDITURES				% Δ
	2017 ACTUAL	2018 BUDGET	GENERAL	SPEC ED &	COMBINED		
			FY - 2019	HEAD START	FY - 2019		
SALARIES							
169 Teacher Salary	\$480,873	\$568,691	\$333,127	\$263,486	\$596,613		4.91%
165 Secretary Salaries	\$118,199	\$153,078	\$152,832	\$6,515	\$159,347		4.10%
168 Administration Salaries	\$9,087	\$21,316	\$21,635	\$0	\$21,635		1.50%
100 Other Salary	\$30,991	\$35,875	\$31,170	\$132	\$31,302		-12.75%
TOTAL SALARIES	\$639,150	\$778,960	\$538,764	\$270,133	\$808,897		3.84%
BENEFITS							
210 Retirement	\$73,751	\$59,425	\$38,300	\$19,802	\$58,102		-2.23%
220 Social Security	\$47,123	\$57,955	\$40,300	\$20,655	\$60,955		5.18%
230 Life Insurance	\$1,194	\$1,235	\$779	\$321	\$1,100		-10.93%
240 Health Insurance	\$189,708	\$238,593	\$166,707	\$82,256	\$248,963		4.35%
250 Other Employee Insurance	\$1,668	\$1,818	\$909	\$449	\$1,358		-25.30%
200 Other Benefits	\$10,131	\$13,730	\$11,200	\$2,530	\$13,730		0.00%
TOTAL BENEFITS	\$323,575	\$372,756	\$258,195	\$126,013	\$384,208		3.07%
TOTAL SALARIES AND BENEFITS	\$962,724	\$1,151,716	\$796,959	\$396,146	\$1,193,105		3.59%
PURCHASED SERVICES							
310 Personal Service	\$137,667	\$147,881	\$102,700	\$40,294	\$142,994		-3.30%
340 Travel	\$3,977	\$4,125	\$1,100	\$2,760	\$3,860		-6.42%
350 Communication	\$1,179	\$1,746	\$1,471	\$275	\$1,746		0.00%
300 Other Purchased Services	\$161,447	\$0	\$0	\$0	\$0		0.00%
TOTAL PURCHASED SERVICES	\$304,270	\$153,752	\$105,271	\$43,329	\$148,600		-3.35%
NON-CAPITAL ITEMS							
410 Supplies	\$8,901	\$16,600	\$8,704	\$10,200	\$18,904		13.88%
430 Instructional Media	\$0	\$0	\$0	\$0	\$0		0.00%
440 Non-Capital Equipment	\$0	\$0	\$0	\$0	\$0		0.00%
470 Textbooks & Workbooks	\$315	\$0	\$0	\$0	\$0		0.00%
400 Other Non-Capital Items	\$52,185	\$53,201	\$72,830	\$0	\$72,830		36.90%
TOTAL NON-CAPITAL ITEMS	\$61,401	\$69,801	\$81,534	\$10,200	\$91,734		31.42%
CAPITAL ITEMS							
550 Additional Equipment	\$0	\$0	\$0	\$0	\$0		0.00%
560 Replacement Equipment	\$0	\$0	\$0	\$0	\$0		0.00%
500 Other Capital Items	\$0	\$0	\$0	\$0	\$0		0.00%
TOTAL CAPITAL ITEMS	\$0	\$0	\$0	\$0	\$0		0.00%
ALL OTHER EXPENSES	\$10,466	\$4,552	\$3,000	\$825	\$3,825		-15.97%
TOTAL PUPIL SERVICES	\$1,338,861	\$1,379,821	\$986,764	\$450,500	\$1,437,264		4.16%

EXPENDITURES FOR SUPPORT SERVICES | INSTRUCTIONAL STAFF SERVICES

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

Expenditures related to the Direction of Curriculum Instruction, curriculum development and instructional staff training, library/media services and athletics supervision and coordination are recorded here.

	10, 27 & 29 FUNDS		BUDGETED EXPENDITURES				% Δ
			GENERAL	SPEC ED &	COMBINED		
	2017 ACTUAL	2018 BUDGET	FY - 2019	HEAD START FY - 2019	FY - 2019		
SALARIES							
169 Teacher Salary	\$285,200	\$533,311	\$544,504	\$0	\$544,504		2.10%
165 Secretary Salaries	\$115,412	\$113,722	\$55,997	\$58,313	\$114,310		0.52%
168 Administration Salaries	\$72,692	\$85,260	\$0	\$86,539	\$86,539		1.50%
100 Other Salary	<u>\$206,095</u>	<u>\$290,771</u>	<u>\$237,829</u>	<u>\$8,299</u>	<u>\$246,128</u>		-15.35%
TOTAL SALARIES	<u>\$679,398</u>	<u>\$1,023,064</u>	<u>\$838,330</u>	<u>\$153,151</u>	<u>\$991,481</u>		-3.09%
BENEFITS							
210 Retirement	\$63,356	\$66,027	\$50,861	\$9,705	\$60,566		-8.27%
220 Social Security	\$51,634	\$71,912	\$57,566	\$11,081	\$68,647		-4.54%
230 Life Insurance	\$581	\$1,114	\$756	\$166	\$922		-17.24%
240 Health Insurance	\$89,254	\$200,885	\$207,016	\$30,044	\$237,060		18.01%
250 Other Employee Insurance	\$1,090	\$2,098	\$1,289	\$367	\$1,656		-21.07%
200 Other Benefits	<u>\$19,684</u>	<u>\$22,383</u>	<u>\$24,000</u>	<u>\$4,000</u>	<u>\$28,000</u>		25.09%
TOTAL BENEFITS	<u>\$225,598</u>	<u>\$364,419</u>	<u>\$341,488</u>	<u>\$55,363</u>	<u>\$396,851</u>		8.90%
TOTAL SALARIES AND BENEFITS	<u>\$904,997</u>	<u>\$1,387,483</u>	<u>\$1,179,818</u>	<u>\$208,514</u>	<u>\$1,388,332</u>		0.06%
PURCHASED SERVICES							
310 Personal Service	\$222,950	\$232,193	\$204,293	\$23,682	\$227,975		-1.82%
340 Travel	\$45,380	\$55,997	\$34,966	\$3,678	\$38,644		-30.99%
350 Communication	\$11,014	\$9,000	\$10,450	\$0	\$10,450		16.11%
300 Other Purchased Services	<u>\$31,263</u>	<u>\$65,958</u>	<u>\$14,400</u>	<u>\$14,711</u>	<u>\$29,111</u>		-55.86%
TOTAL PURCHASED SERVICES	<u>\$310,606</u>	<u>\$363,148</u>	<u>\$264,109</u>	<u>\$42,071</u>	<u>\$306,180</u>		-15.69%
NON-CAPITAL ITEMS							
410 Supplies	\$8,945	\$7,992	\$7,196	\$3,020	\$10,216		27.84%
430 Instructional Media	\$126,282	\$129,953	\$124,167	\$500	\$124,667		-4.07%
440 Non-Capital Equipment	\$460	\$1,269	\$1,200	\$0	\$1,200		-5.45%
470 Textbooks & Workbooks	\$0	\$0	\$0	\$0	\$0		0.00%
400 Other Non-Capital Items	<u>\$405</u>	<u>\$753</u>	<u>\$100</u>	<u>\$0</u>	<u>\$100</u>		-86.71%
TOTAL NON-CAPITAL ITEMS	<u>\$136,093</u>	<u>\$139,967</u>	<u>\$132,663</u>	<u>\$3,520</u>	<u>\$136,183</u>		-2.70%
CAPITAL ITEMS							
550 Additional Equipment	\$0	\$0	\$0	\$0	\$0		0.00%
560 Replacement Equipment	\$0	\$0	\$0	\$0	\$0		0.00%
500 Other Capital Items	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		0.00%
TOTAL CAPITAL ITEMS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		0.00%
ALL OTHER EXPENSES	<u>\$8,861</u>	<u>\$20,927</u>	<u>\$3,715</u>	<u>\$4,615</u>	<u>\$8,330</u>		-60.20%
TOTAL INSTRUCTIONAL STAFF SERVICES	<u>\$1,360,556</u>	<u>\$1,911,525</u>	<u>\$1,580,305</u>	<u>\$258,720</u>	<u>\$1,839,025</u>		-3.79%

EXPENDITURES FOR SUPPORT SERVICES | GENERAL ADMINISTRATION

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

Activities concerned with establishing and administering overall district policies. Included here are activities of the school board, district administrator, district-wide community relations administrators, state and federal relations (including activities associated with grant procurement).

	BUDGETED EXPENDITURES						% Δ
	10, 27 & 29 FUNDS		GENERAL	SPEC ED & HEAD START	COMBINED		
	2017 ACTUAL	2018 BUDGET	FY - 2019	FY - 2019	FY - 2019		
SALARIES							
168 Administration Salaries	\$210,071	\$203,430	\$165,273	\$38,986	\$204,259		0.41%
165 Secretary Salaries	\$160,242	\$174,536	\$147,472	\$33,433	\$180,905		3.65%
161 Superintendent Salaries	\$130,000	\$131,950	\$133,929	\$0	\$133,929		1.50%
100 Other Salary	<u>\$144,338</u>	<u>\$195,828</u>	<u>\$174,682</u>	<u>\$1,023</u>	<u>\$175,705</u>		-10.28%
TOTAL SALARIES	<u>\$644,651</u>	<u>\$705,744</u>	<u>\$621,356</u>	<u>\$73,442</u>	<u>\$694,798</u>		-1.55%
BENEFITS							
210 Retirement	\$250,193	\$42,849	\$35,989	\$4,852	\$40,841		-4.69%
220 Social Security	\$47,139	\$49,906	\$40,780	\$5,540	\$46,320		-7.19%
230 Life Insurance	\$704	\$695	\$507	\$94	\$601		-13.53%
240 Health Insurance	\$134,991	\$134,233	\$126,320	\$8,500	\$134,820		0.44%
250 Other Employee Insurance	\$1,404	\$1,499	\$1,269	\$158	\$1,427		-4.80%
200 Other Benefits	<u>\$6,324</u>	<u>\$8,510</u>	<u>\$8,000</u>	<u>\$510</u>	<u>\$8,510</u>		0.00%
TOTAL BENEFITS	<u>\$440,755</u>	<u>\$237,692</u>	<u>\$212,865</u>	<u>\$19,654</u>	<u>\$232,519</u>		-2.18%
TOTAL SALARIES AND BENEFITS	<u>\$1,085,406</u>	<u>\$943,436</u>	<u>\$834,221</u>	<u>\$93,096</u>	<u>\$927,317</u>		-1.71%
PURCHASED SERVICES							
310 Personal Service	\$233,985	\$176,361	\$173,668	\$2,840	\$176,508		0.08%
340 Travel	\$7,744	\$6,638	\$5,300	\$0	\$5,300		-20.16%
350 Communication	\$11,911	\$23,549	\$10,340	\$2,000	\$12,340		-47.60%
300 Other Purchased Services	<u>\$47,223</u>	<u>\$41,027</u>	<u>\$20,000</u>	<u>\$0</u>	<u>\$20,000</u>		-51.25%
TOTAL PURCHASED SERVICES	<u>\$300,862</u>	<u>\$247,575</u>	<u>\$209,308</u>	<u>\$4,840</u>	<u>\$214,148</u>		-13.50%
NON-CAPITAL ITEMS							
410 Supplies	\$32,664	\$21,700	\$17,550	\$6,140	\$23,690		9.17%
430 Instructional Media	\$545	\$0	\$870	\$0	\$870		0.00%
440 Non-Capital Equipment	\$5,284	\$4,620	\$1,100	\$840	\$1,940		-58.00%
470 Textbooks & Workbooks	\$0	\$0	\$0	\$0	\$0		0.00%
400 Other Non-Capital Items	<u>\$24,827</u>	<u>\$38,700</u>	<u>\$32,698</u>	<u>\$500</u>	<u>\$33,198</u>		-14.22%
TOTAL NON-CAPITAL ITEMS	<u>\$63,321</u>	<u>\$65,019</u>	<u>\$52,218</u>	<u>\$7,480</u>	<u>\$59,698</u>		-8.18%
CAPITAL ITEMS							
550 Additional Equipment	\$1,726	\$7,684	\$7,184	\$0	\$7,184		-6.51%
560 Replacement Equipment	\$0	\$3,000	\$3,000	\$0	\$3,000		0.00%
500 Other Capital Items	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>		0.00%
TOTAL CAPITAL ITEMS	<u>\$1,726</u>	<u>\$10,684</u>	<u>\$10,184</u>	<u>\$0</u>	<u>\$10,184</u>		-4.68%
ALL OTHER EXPENSES	<u>\$20,876</u>	<u>\$24,255</u>	<u>\$24,970</u>	<u>\$1,000</u>	<u>\$25,970</u>		7.07%
TOTAL GENERAL ADMINISTRATION	<u>\$1,472,191</u>	<u>\$1,290,970</u>	<u>\$1,130,901</u>	<u>\$106,416</u>	<u>\$1,237,317</u>		-4.16%

EXPENDITURES FOR SUPPORT SERVICES | SCHOOL BUILDING ADMINISTRATION

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

Activities concerned with directing and managing the operation of a particular school. Included here are activities of the principal, assistant principals and other assistants in the general supervision of school operations, staff evaluation, duty assignment, school assistant principals and other assistants in the general supervision of school operations, staff evaluation, duty assignment, school records, and coordination of school instructional activities.

	10, 27 & 29 FUNDS		BUDGETED EXPENDITURES			% Δ
	2017 ACTUAL	2018 BUDGET	GENERAL	SPEC ED & HEAD START	COMBINED	
			FY - 2019	FY - 2019	FY - 2019	
SALARIES						
166 Principal Salaries	\$850,293	\$821,737	\$833,519	\$0	\$833,519	1.43%
165 Secretary Salaries	\$322,919	\$334,695	\$317,579	\$0	\$317,579	-5.11%
182 Student Workers Salaries	\$16,614	\$10,963	\$11,256	\$0	\$11,256	2.67%
100 Other Salary	<u>\$10,073</u>	<u>\$10,399</u>	<u>\$9,045</u>	<u>\$0</u>	<u>\$9,045</u>	-13.02%
TOTAL SALARIES	<u>\$1,199,899</u>	<u>\$1,177,794</u>	<u>\$1,171,399</u>	<u>\$0</u>	<u>\$1,171,399</u>	-0.54%
BENEFITS						
210 Retirement	\$159,721	\$78,107	\$75,445	\$0	\$75,445	-3.41%
220 Social Security	\$87,730	\$86,362	\$88,056	\$0	\$88,056	1.96%
230 Life Insurance	\$1,588	\$1,549	\$1,401	\$0	\$1,401	-9.55%
240 Health Insurance	\$358,337	\$319,889	\$334,199	\$0	\$334,199	4.47%
250 Other Employee Insurance	\$2,647	\$2,988	\$2,908	\$0	\$2,908	-2.68%
200 Other Benefits	<u>\$8,000</u>	<u>\$3,000</u>	<u>\$3,000</u>	<u>\$0</u>	<u>\$3,000</u>	0.00%
TOTAL BENEFITS	<u>\$618,022</u>	<u>\$491,895</u>	<u>\$505,009</u>	<u>\$0</u>	<u>\$505,009</u>	2.67%
TOTAL SALARIES AND BENEFITS	<u>\$1,817,921</u>	<u>\$1,669,689</u>	<u>\$1,676,408</u>	<u>\$0</u>	<u>\$1,676,408</u>	0.40%
PURCHASED SERVICES						
310 Personal Service	\$11,127	\$7,149	\$6,270	\$0	\$6,270	-12.30%
340 Travel	\$14,665	\$12,866	\$12,685	\$600	\$13,285	3.26%
350 Communication	\$57	\$2,100	\$2,475	\$0	\$2,475	17.86%
300 Other Purchased Services	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
TOTAL PURCHASED SERVICES	<u>\$25,849</u>	<u>\$22,115</u>	<u>\$21,430</u>	<u>\$600</u>	<u>\$22,030</u>	-0.38%
NON-CAPITAL ITEMS						
410 Supplies	\$12,935	\$18,996	\$29,883	\$0	\$29,883	57.31%
430 Instructional Media	\$0	\$0	\$0	\$0	\$0	0.00%
440 Non-Capital Equipment	\$17,572	\$27,794	\$10,000	\$0	\$10,000	-64.02%
470 Textbooks & Workbooks	\$0	\$0	\$0	\$0	\$0	0.00%
400 Other Non-Capital Items	<u>\$1,045</u>	<u>\$497</u>	<u>\$950</u>	<u>\$0</u>	<u>\$950</u>	91.15%
TOTAL NON-CAPITAL ITEMS	<u>\$31,553</u>	<u>\$47,286</u>	<u>\$40,833</u>	<u>\$0</u>	<u>\$40,833</u>	-13.65%
CAPITAL ITEMS						
550 Additional Equipment	\$1,806	\$2,000	\$6,300	\$0	\$6,300	215.00%
560 Replacement Equipment	\$0	\$0	\$4,550	\$0	\$4,550	0.00%
500 Other Capital Items	<u>\$2,930</u>	<u>\$250</u>	<u>\$250</u>	<u>\$0</u>	<u>\$250</u>	0.00%
TOTAL CAPITAL ITEMS	<u>\$4,736</u>	<u>\$2,250</u>	<u>\$11,100</u>	<u>\$0</u>	<u>\$11,100</u>	393.33%
ALL OTHER EXPENSES	<u>\$4,541</u>	<u>\$4,910</u>	<u>\$6,965</u>	<u>\$0</u>	<u>\$6,965</u>	41.85%
TOTAL SCHOOL BUILDING ADMINISTRATION	<u>\$1,884,599</u>	<u>\$1,746,250</u>	<u>\$1,756,736</u>	<u>\$600</u>	<u>\$1,757,336</u>	0.63%

EXPENDITURES FOR SUPPORT SERVICES | BUSINESS ADMINISTRATION

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

Activities concerned with the fiscal operation of the district. Included here are budgeting, receiving and disbursing funds, accounting and payroll. Also included here are activities related to transportation, and maintenance of facilities and grounds.

	10, 27 & 29 FUNDS		BUDGETED EXPENDITURES			% Δ
			GENERAL	SPEC ED & HEAD START	COMBINED	
	2017 ACTUAL	2018 BUDGET	FY - 2019	FY - 2019	FY - 2019	
SALARIES						
175 Custodial Salaries	\$839,297	\$919,354	\$883,042	\$19,032	\$902,074	-1.88%
176 Maint. Specialist Salaries	\$124,986	\$124,941	\$127,081	\$0	\$127,081	1.71%
164 Dir Financial Ser Salaries	\$105,309	\$106,889	\$108,492	\$0	\$108,492	1.50%
100 Other Salary	\$281,584	\$265,812	\$256,593	(\$429)	\$256,164	-3.63%
TOTAL SALARIES	\$1,351,175	\$1,416,996	\$1,375,208	\$18,603	\$1,393,811	-1.64%
BENEFITS						
210 Retirement	\$226,423	\$86,233	\$83,274	\$1,275	\$84,549	-1.95%
220 Social Security	\$98,875	\$97,072	\$92,902	\$1,456	\$94,358	-2.80%
230 Life Insurance	\$2,369	\$2,197	\$2,016	\$36	\$2,052	-6.60%
240 Health Insurance	\$471,652	\$562,436	\$547,111	\$11,364	\$558,475	-0.70%
250 Other Employee Insurance	\$2,946	\$3,164	\$3,006	\$37	\$3,043	-3.82%
200 Other Benefits	\$8,000	\$7,122	\$7,122	\$0	\$7,122	0.00%
TOTAL BENEFITS	\$810,266	\$758,224	\$735,431	\$14,168	\$749,599	-1.14%
TOTAL SALARIES AND BENEFITS	\$2,161,441	\$2,175,220	\$2,110,639	\$32,771	\$2,143,410	-1.46%
PURCHASED SERVICES						
310 Personal Service	\$82,134	\$92,108	\$32,385	\$56,468	\$88,853	-3.53%
340 Travel	\$2,030,928	\$2,170,862	\$2,022,849	\$133,942	\$2,156,791	-0.65%
350 Communication	\$2,921	\$3,710	\$3,700	\$10	\$3,710	0.00%
300 Other Purchased Services	\$1,169,567	\$1,533,474	\$1,351,810	\$3,988	\$1,355,798	-11.59%
TOTAL PURCHASED SERVICES	\$3,285,549	\$3,800,154	\$3,410,744	\$194,408	\$3,605,152	-5.13%
NON-CAPITAL ITEMS						
410 Supplies	\$128,496	\$136,027	\$107,200	\$2,520	\$109,720	-19.34%
430 Instructional Media	\$30	\$0	\$0	\$0	\$0	0.00%
440 Non-Capital Equipment	\$17,740	\$5,467	\$12,324	\$336	\$12,660	131.57%
470 Textbooks & Workbooks	\$0	\$0	\$0	\$0	\$0	0.00%
400 Other Non-Capital Items	\$28,464	\$28,497	\$26,447	\$0	\$26,447	-7.19%
TOTAL NON-CAPITAL ITEMS	\$174,731	\$169,991	\$145,971	\$2,856	\$148,827	-12.45%
CAPITAL ITEMS						
550 Additional Equipment	\$4,418	\$51,448	\$49,800	\$0	\$49,800	-3.20%
560 Replacement Equipment	\$57,450	\$53,500	\$57,000	\$0	\$57,000	6.54%
500 Other Capital Items	\$977	\$28,686	\$22,995	\$15,940	\$38,935	35.73%
TOTAL CAPITAL ITEMS	\$62,845	\$133,634	\$129,795	\$15,940	\$145,735	9.05%
ALL OTHER EXPENSES	\$31,152	\$12,250	\$27,640	\$0	\$27,640	125.63%
TOTAL BUSINESS ADMINISTRATION	\$5,715,718	\$6,291,250	\$5,824,789	\$245,975	\$6,070,764	-3.50%

EXPENDITURES FOR SUPPORT SERVICES | CENTRAL SERVICES

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

Activities of a district-wide nature, other than general administration, which support other instructional and supporting service programs. Included here are planning, research, information, personnel, and technology services.

	10, 27 & 29 FUNDS		BUDGETED EXPENDITURES			% Δ
			GENERAL	SPEC ED & HEAD START	COMBINED	
	2017 ACTUAL	2018 BUDGET	FY - 2019	FY - 2019	FY - 2019	
SALARIES						
172 Teacher Aides	\$222,198	\$225,161	\$238,015	\$0	\$238,015	5.71%
167 Supervisor Salary	\$94,598	\$96,017	\$97,457	\$0	\$97,457	1.50%
165 Secretary Salaries	\$35,252	\$35,559	\$37,461	\$0	\$37,461	5.35%
100 Other Salary	\$9,856	\$12,172	\$8,734	\$0	\$8,734	-28.25%
TOTAL SALARIES	\$361,903	\$368,909	\$381,667	\$0	\$381,667	3.46%
BENEFITS						
210 Retirement	\$29,069	\$24,165	\$25,066	\$0	\$25,066	3.73%
220 Social Security	\$27,288	\$26,683	\$28,697	\$0	\$28,697	7.55%
230 Life Insurance	\$434	\$531	\$504	\$0	\$504	-5.08%
240 Health Insurance	\$119,761	\$133,788	\$143,146	\$0	\$143,146	6.99%
250 Other Employee Insurance	\$802	\$905	\$914	\$0	\$914	0.99%
200 Other Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL BENEFITS	\$177,354	\$186,072	\$198,327	\$0	\$198,327	6.59%
TOTAL SALARIES AND BENEFITS	\$539,257	\$554,981	\$579,994	\$0	\$579,994	4.51%
PURCHASED SERVICES						
310 Personal Service	\$449,265	\$537,826	\$576,645	\$500	\$577,145	7.31%
340 Travel	\$17,267	\$19,758	\$18,480	\$2,520	\$21,000	6.29%
350 Communication	\$134,673	\$198,573	\$193,968	\$2,520	\$196,488	-1.05%
300 Other Purchased Services	\$20,924	\$12,492	\$10,000	\$4,992	\$14,992	20.01%
TOTAL PURCHASED SERVICES	\$622,128	\$768,649	\$799,093	\$10,532	\$809,625	5.33%
NON-CAPITAL ITEMS						
410 Supplies	\$20,491	\$31,942	\$36,000	\$0	\$36,000	12.70%
430 Instructional Media	\$47,301	\$0	\$0	\$0	\$0	0.00%
440 Non-Capital Equipment	\$32,538	\$439,300	\$496,084	\$0	\$496,084	12.93%
470 Textbooks & Workbooks	\$0	\$0	\$0	\$0	\$0	0.00%
400 Other Non-Capital Items	\$63,098	\$38,850	\$20,000	\$14,850	\$34,850	-10.30%
TOTAL NON-CAPITAL ITEMS	\$163,428	\$510,092	\$552,084	\$14,850	\$566,934	11.14%
CAPITAL ITEMS						
550 Additional Equipment	\$0	\$0	\$10,000	\$0	\$10,000	0.00%
560 Replacement Equipment	\$48,559	\$40,000	\$48,000	\$0	\$48,000	20.00%
500 Other Capital Items	\$630,482	\$383,558	\$312,208	\$0	\$312,208	-18.60%
TOTAL CAPITAL ITEMS	\$679,041	\$423,558	\$370,208	\$0	\$370,208	-12.60%
ALL OTHER EXPENSES	\$7,138	\$1,000	\$1,000	\$0	\$1,000	0.00%
TOTAL CENTRAL SERVICES	\$2,010,992	\$2,258,280	\$2,302,379	\$25,382	\$2,327,761	3.08%

EXPENDITURES FOR SUPPORT SERVICES | INSURANCE AND JUDGMENTS

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

Insurance premiums for district liability, property, worker's compensation, and unemployment compensation.

	10, 27 & 29 FUNDS		BUDGETED EXPENDITURES			% Δ
			GENERAL	SPEC ED & HEAD START	COMBINED	
	2017 ACTUAL	2018 BUDGET	FY - 2019	FY - 2019	FY - 2019	
SALARIES						
100 Other Salary	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL SALARIES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
BENEFITS						
210 Retirement	\$0	\$0	\$0	\$0	\$0	0.00%
220 Social Security	\$0	\$0	\$0	\$0	\$0	0.00%
230 Life Insurance	\$0	\$0	\$0	\$0	\$0	0.00%
240 Health Insurance	\$0	\$0	\$0	\$0	\$0	0.00%
250 Other Employee Insurance	\$0	\$0	\$0	\$0	\$0	0.00%
200 Other Benefits	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
TOTAL BENEFITS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
TOTAL SALARIES AND BENEFITS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
PURCHASED SERVICES						
310 Personal Service	\$0	\$0	\$0	\$0	\$0	0.00%
340 Travel	\$0	\$0	\$0	\$0	\$0	0.00%
380 Payments	\$0	\$0	\$0	\$0	\$0	0.00%
300 Other Purchased Services	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
TOTAL PURCHASED SERVICES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
DISTRICT INSURANCE						
711 Liability Insurance	\$32,312	\$34,789	\$38,607	\$0	\$38,607	10.97%
712 Property Insurance	\$80,943	\$80,182	\$79,197	\$0	\$79,197	-1.23%
713 Worker's Compensation	\$178,215	\$163,710	\$130,162	\$0	\$130,162	-20.49%
714 Fidelity Bond Premiums	\$0	\$0	\$0	\$0	\$0	0.00%
715 Multiple Coverage	\$0	\$0	\$0	\$0	\$0	0.00%
716 Student Insurance	\$0	\$650	\$0	\$650	\$650	0.00%
719 Other District Insurance	\$0	\$0	\$0	\$0	\$0	0.00%
730 Unemployment Compensation	\$4,581	\$5,000	\$3,500	\$0	\$3,500	-30.00%
700 Other District Insurance	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
TOTAL DISTRICT INSURANCE	<u>\$296,051</u>	<u>\$284,331</u>	<u>\$251,466</u>	<u>\$650</u>	<u>\$252,116</u>	-11.33%
ALL OTHER EXPENSES	<u>\$0</u>	<u>\$0</u>	\$0	\$0	<u>\$0</u>	0.00%
TOTAL INSURANCE AND JUDGMENTS	<u>\$296,051</u>	<u>\$284,331</u>	<u>\$251,466</u>	<u>\$650</u>	<u>\$252,116</u>	-11.33%

EXPENDITURES FOR SUPPORT SERVICES | DEBT SERVICES

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

Costs related to short-term cash flow borrowing are recorded here.

	10, 27 & 29 FUNDS		BUDGETED EXPENDITURES			% Δ
	2017 ACTUAL	2018 BUDGET	GENERAL	SPEC ED & HEAD START	COMBINED	
			FY - 2019	FY - 2019	FY - 2019	
DEBT RETIREMENT						
676 TEACH Loan Principal	\$0	\$0	\$0	\$0	\$0	0.00%
678 Capital Lease Principal	\$0	\$0	\$0	\$0	\$0	0.00%
682 Temporary Note Interest	\$165,802	\$93,634	\$70,000	\$0	\$70,000	-25.24%
686 TEACH Loan Interest	\$0	\$0	\$0	\$0	\$0	0.00%
688 Capital Lease Interest	\$0	\$0	\$0	\$0	\$0	0.00%
600 Other Debt Related	<u>\$28,730</u>	<u>\$19,815</u>	<u>\$5,000</u>	<u>\$0</u>	<u>\$5,000</u>	-74.77%
TOTAL DEBT RETIREMENT	<u>\$194,531</u>	<u>\$113,449</u>	<u>\$75,000</u>	<u>\$0</u>	<u>\$75,000</u>	-33.89%
ALL OTHER EXPENSES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0	0.00%
TOTAL DEBT SERVICES	<u>\$194,531</u>	<u>\$113,449</u>	<u>\$75,000</u>	<u>\$0</u>	<u>\$75,000</u>	-33.89%

EXPENDITURES FOR SUPPORT SERVICES | OTHER SUPPORT SERVICES

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

Expenditures to employees upon separation of service for unused leave such as sick leave or vacation or other early retirement benefit incentives along with post retirement benefits , pensions or stipends are recorded in this category

	10, 27 & 29 FUNDS		BUDGETED EXPENDITURES			% Δ
			GENERAL	SPEC ED & HEAD START	COMBINED	
	2017 ACTUAL	2018 BUDGET	FY - 2019	FY - 2019	FY - 2019	
SALARIES						
100 DELETE THIS ROW!!	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL SALARIES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
BENEFITS						
210 Retirement	\$212,062	\$0	\$950,000	\$0	\$950,000	0.00%
220 Social Security	\$0	\$0	\$0	\$0	\$0	0.00%
230 Life Insurance	\$0	\$0	\$0	\$0	\$0	0.00%
240 Health Insurance	\$0	\$0	\$0	\$0	\$0	0.00%
250 Other Employee Insurance	\$0	\$0	\$0	\$0	\$0	0.00%
200 Other Benefits	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL BENEFITS	<u>\$212,062</u>	<u>\$0</u>	<u>\$950,000</u>	<u>\$0</u>	<u>\$950,000</u>	0.00%
TOTAL SALARIES AND BENEFITS	<u>\$212,062</u>	<u>\$0</u>	<u>\$950,000</u>	<u>\$0</u>	<u>\$950,000</u>	0.00%
PURCHASED SERVICES						
310 Personal Service	\$0	\$0	\$0	\$0	\$0	0.00%
340 Travel	\$0	\$0	\$0	\$0	\$0	0.00%
350 Communication	\$0	\$0	\$0	\$0	\$0	0.00%
300 Other Purchased Services	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL PURCHASED SERVICES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
NON-CAPITAL ITEMS						
410 Supplies	\$0	\$0	\$0	\$0	\$0	0.00%
430 Instructional Media	\$0	\$0	\$0	\$0	\$0	0.00%
440 Non-Capital Equipment	\$0	\$0	\$0	\$0	\$0	0.00%
470 Textbooks & Workbooks	\$0	\$0	\$0	\$0	\$0	0.00%
400 Other Non-Capital Items	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL NON-CAPITAL ITEMS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
CAPITAL ITEMS						
550 Additional Equipment	\$0	\$0	\$0	\$0	\$0	0.00%
560 Replacement Equipment	\$0	\$0	\$0	\$0	\$0	0.00%
500 Other Capital Items	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL CAPITAL ITEMS	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
ALL OTHER EXPENSES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	0.00%
TOTAL OTHER SUPPORT SERVICES	<u>\$212,062</u>	<u>\$0</u>	<u>\$950,000</u>	<u>\$0</u>	<u>\$950,000</u>	0.00%

EXPENDITURES FOR NON-PROGRAM TRANSACTIONS | TRANSFERS TO ANOTHER FUND

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

	10, 27 & 29 FUNDS		BUDGETED EXPENDITURES			% Δ
	2017 ACTUAL	2018 BUDGET	GENERAL	SPEC ED & HEAD START	COMBINED	
			FY - 2019	FY - 2019	FY - 2019	
TRANSFERS						
810 Transfer to General Fund	\$0	\$0	\$0	\$0	\$0	0.00%
823 Transfer to TEACH Fund	\$0	\$0	\$0	\$0	\$0	0.00%
827 Transfer to Sp Education Fund	\$3,518,725	\$3,708,538	\$3,917,461	\$0	\$3,917,461	5.63%
838 Transfer to Non-Ref Debt Fund	\$0	\$0	\$350,000	\$0	\$350,000	0.00%
839 Transfer to Referendum Debt Fund	\$0	\$0	\$0	\$0	\$0	0.00%
846 Transfer to Cap Improvement Fund	\$1,000	\$121,095	\$38,436	\$0	\$38,436	-68.26%
849 Transfer to Other Capital Funds	\$0	\$0	\$0	\$0	\$0	0.00%
850 Transfer to Food Service Fund	\$1,208	\$1,208	\$0	\$0	\$0	-100.00%
890 Transfer to Other Cooperatives Fund	\$0	\$0	\$0	\$0	\$0	0.00%
899 Transfer to Cooperatives Fund	\$24,527	\$0	\$0	\$0	\$0	0.00%
TOTAL TRANSFERS	\$3,545,460	\$3,830,841	\$4,305,897	\$0	\$4,305,897	12.40%
ALL OTHER EXPENSES	\$0	\$0	\$0	\$0	\$0	0.00%
TOTAL TRANSFERS TO ANOTHER FUND	\$3,545,460	\$3,830,841	\$4,305,897	\$0	\$4,305,897	12.40%

EXPENDITURES FOR SUPPORT SERVICES | PURCHASED INSTRUCTIONAL SERVICES

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

Payments to other school districts for students enrolled under the open enrollment program, payments to other public or private agencies for special education instruction, and private school voucher payments are recorded in this category.

	10, 27 & 29 FUNDS		BUDGETED EXPENDITURES			% Δ
	2017 ACTUAL	2018 BUDGET	GENERAL	SPEC ED & HEAD START	COMBINED	
			FY - 2019	FY - 2019	FY - 2019	
PURCHASED SERVICES						
370 Pmt to WI School Districts	\$269,193	\$202,400	\$204,000	\$0	\$204,000	0.79%
381 Pmt to Municipality	\$0	\$0	\$0	\$0	\$0	0.00%
382 Pmt to WI School Districts	\$765,912	\$901,299	\$931,344	\$40,000	\$971,344	7.77%
383 Pmt to CCDEB	\$0	\$0	\$0	\$0	\$0	0.00%
384 Pmt to non-WI School Districts	\$0	\$0	\$0	\$0	\$0	0.00%
385 Pmt to County	\$0	\$0	\$0	\$0	\$0	0.00%
386 Pmt to CESA	\$260,918	\$357,499	\$0	\$357,499	\$357,499	0.00%
387 Pmt to State	\$161,106	\$188,250	\$188,250	\$0	\$188,250	0.00%
388 Pmt to Federal Government	\$0	\$0	\$0	\$0	\$0	0.00%
389 Pmt to WTCS	\$43,938	\$40,935	\$60,564	\$0	\$60,564	47.95%
TOTAL PURCHASED SERVICES	\$1,501,067	\$1,690,383	\$1,384,158	\$397,499	\$1,781,657	5.40%
ALL OTHER EXPENSES	\$900	\$0	\$0	\$0	\$0	0.00%
TOTAL PURCHASED INSTRUCTIONAL SERVICES	\$1,501,967	\$1,690,383	\$1,384,158	\$397,499	\$1,781,657	5.40%

EXPENDITURES FOR NON-PROGRAM TRANSACTIONS | OTHER NON-PROGRAM TRANSACTIONS

MERRILL AREA SCHOOL DIST | GENERAL, SPECIAL EDUCATION & HEAD START FUNDS | FY2019 BUDGET DRAFT

Adjustments to accounts and refunds paid to others are recorded here.

	10, 27 & 29 FUNDS		BUDGETED EXPENDITURES			% Δ
	2017 ACTUAL	2018 BUDGET	GENERAL	SPEC ED & HEAD START	COMBINED	
			FY - 2019	FY - 2019	FY - 2019	
OTHER OBJECTS						
930 Revenue Transits	\$0	\$0	\$0	\$0	\$0	0.00%
950 Reorganization Settlements	\$0	\$0	\$0	\$0	\$0	0.00%
970 Refund of PY Revenue	\$804	\$1,000	\$0	\$0	\$0	-100.00%
900 Other	\$0	\$3,945	\$0	\$0	\$0	-100.00%
TOTAL OTHER OBJECTS	<u>\$804</u>	<u>\$4,945</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	-100.00%
ALL OTHER EXPENSES	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	\$0	0.00%
TOTAL OTHER NON-PROGRAM TRANSACTIONS	<u>\$804</u>	<u>\$4,945</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	-100.00%

MERRILL AREA PUBLIC SCHOOLS

1111 N Sales Street
Merrill, WI 54452

Phone: (715)536-4581
FAX: (715) 536-1788

STAY CONNECTED!
#WeAreMAPS

