

School District of Waupaca

Regular Board Meeting Preliminary Budget Hearing

October 9, 2018



Carl Hayek, Business Manager

**School District of Waupaca
Budget Summary
October 9, 2018**

Introduction

The annual budget is a financial plan to achieve educational objectives. The School Board has made budget determinations based upon educational priorities throughout the year, at regularly scheduled meetings. A property tax levy to support the budget will be submitted for consideration at the Budget Hearing on Tuesday, October 30, 2018. Following the final determination of enrollment and certification of general state aid in late October, this annual budget, a financial plan, is adjusted and a finalized budget for the school year is adopted.

Budget Priorities

- Focus on balancing the needs of all stakeholders: students, staff, and community members to continue to deliver the best education possible.
- Continue to assess health insurance costs in conjunction with the Health Insurance Committee to reduce costs.
- Implement policies and procedures that ensure fiscal responsibility.
- Continue to align food service requirements by offering nutritious quality meals and ensure those qualifying for free & reduced meals are provided with them.
- Providing continuous environmental safety compliance in conjunction with the district's school safety consultant keeping the district up to date with the latest safety requirements.
- Continue district exploration of energy conservation methodologies.
- Provide financial solvency by continuing to prioritize budget items that are in the long-term best interest of students and taxpayers.
- Continue maintaining and improving the district's quality buildings and grounds and infrastructure such as the new sound and lighting system in the High School Performing Arts Center and the Caren Exploration Center infrastructure upgrades.
- The new pupil contracted transportation services with Go Riteway will save the district approximately \$230,000 compared to last years' district provided pupil transportations services.

- Provide Teacher & Support Staff Continuous Quality Professional Development.
- Continue “Safe Schools” Employee Required training for all staff (i.e. Bloodborne Pathogen Exposure Prevention, Child Abuse: Mandatory Reporting)
- Continue evaluating enrollment trends and develop long-range budget plans for the school district.

Budget Assumptions

The following assumptions have been made to guide the development of this annual budget (financial plan). Changes in laws and regulations of the state or federal government may render these assumptions incomplete or inaccurate. This annual budget is adjusted in late October to reflect information that is current at that time. Listed below are decisions that influence these budget projections:

- Current state law regarding school finance may be altered in such a way as to reduce categorical funding and further reduce revenue limits.
- District enrollment is estimated to decrease by thirteen students from last year using the *Revenue Limit September Third Friday Count* methodology calculation. It is assumed the district will accept one hundred thirty students under the open enrollment/tuition waiver law and that one hundred thirty-four students will leave district under the open enrollment/tuition waiver law.
- The District’s Four Year Old Kindergarten Pupil Count increase from .5 FTE to a .6 FTE for the 2018-19 school year.
- The District’s New Charter School, Career Exploration Center (CEC) opened in September of which \$154,000 in Charter School grant dollars will be applied.
- Health Insurance cost will *increase* - 2.6%.
- Replaced Positions due to Retirement or Resignations: 20.75 FTE Teachers, 10.0 FTE Support Staff, 1.0 FTE High School Principal, 1.0 FTE Middle School Principal, 1.0 FTE Technology Director, 1.0 FTE Director of Teaching & Learning.
- Added Positions: 3.7 FTE Teachers, 1.5 FTE Support Staff, 1.0 FTE Director of Athletic & Activities, 1.0 FTE WLC Assistant Principal.
- Non-Replaced Positions: 4.25 FTE Teachers, 0.5 FTE Support Staff.

Where Does the Money Come From?

School finance regulations specify the amount of dollars the district is permitted to raise from property taxes and general state aid. This amount is called the revenue limit. The School District of Waupaca receives 94% of its money from these two revenues: 53% from property taxes/local sources and 41% from general state aid and other state payments. The remaining 6% is derived from federal and other miscellaneous sources. *The Revenues by Source graph depicts this projection.* Note that general state aid to the district has been reduced by more than 3.8M dollars over the past nine years which shifts the burden to the taxpayers.

Where is the Money Spent?

The school district analyzes expenditures from two different perspectives – expenditures by function and expenditures by object. Function is the purpose for which the expenditure is made and an object is the type of goods and services purchased. The multiple perspectives are a different way of looking at the same expenditures. The function definitions used by the district are consistent with the definitions used by the Wisconsin Department of Public Instruction.

Instruction, (including instruction related operating fund transfers) accounts for 51% of the district's costs. Pupil and staff support, which includes libraries, psychologists, counselors, nurses, therapists, transportation, co-curricular, athletics, administration, utilities and building maintenance account for 45% of the district's costs. Non-program expenditures include open enrollment and general tuition payments and accounts for 4% of the district's cost. *The Projected Expenditures by Function graph depicts this projection.*

The other way to view expenditures is by object. Wages and benefits for staff is 75% of the budget, thus being the single largest cost item. All other non-salary expenditures account for 25% of the budget. *The Projected Expenditures by Object graph depicts this projection.* Also, a detailed breakout of these expenditures is shown in the Budget Breakout by Category Sheet.

School District of Waupaca's Tax Rate Pattern

The property tax levy required to support the 2018-19 budget is estimated at \$16,405,492. If one views the *School District of Waupaca's Mill Rate Pattern* chart, it will show last year's mill rate at \$10.79 per \$1000 of property value, which compared to this year's projection of \$10.69, shows a projected Mill Rate decrease of \$0.10 per \$1000 of property value. Please view the historical *School District of Waupaca Actual Tax Dollars Collected Graph* for further detail. The three major changes that affect the mill rate are the overall property valuation projection increase

of 1.91%, the projected decrease of General State Aid of \$136,599 depicted on graphs *School District of Waupaca General State Aid Loss History & School District of Waupaca Property Valuation History*, and the reduction of the Debt Tax Levy savings of \$128,008.

Please note that the proposed tax levy and tax rates are estimates and the final state aid amount may change the actual levy and rate before the final levy is set by the School Board October 30, 2018.

**9 Years of
Taxing Below the Legal Allowable Revenue Limit
By an Annual Average of \$1,820,689**

Although the district will not be proposing taxing below the allowable legal revenue limit this fiscal year it is noteworthy that the district has been taxing below the allowable legal revenue limit since fiscal year 2009-10. During that time only 5 to 7 school districts out of 424 public school districts in the State of Wisconsin were able to tax below the allowable revenue limit such as the School District of Waupaca by \$500,000 or more. Over this period of time, which is quite a remarkable achievement, the district's infrastructure and educational focus operated at a high levels giving the local taxpayer a cumulative dollar amount of \$16,386,201 in tax relief that the district had the authority to tax.

The 2018-19 proposed budget is a balanced budget Fund 10 = Revenues \$25,615,412 – Fund 10 Expenses = \$25,615,442.

See the Top and Only School Districts – Taxing Under the allowable Revenue Limit by at least 1 Million Dollars chart (from 2017-18 DPI Annual Report Data).

Current Education Cost Comparisons of Surrounding School Districts

School Districts analyze costs in various ways. The spreadsheet titled *Comparative Cost per Member for Surrounding School Districts* compares cost data within the School District of Waupaca to six surrounding school districts. The two cost measures considered most reliable for comparison purposes are Total Current Educational Cost (CEC) and Total Educational Cost (TEC). Total Current Educational Cost includes overall instruction and overall instructional support cost per student for a school district. The School District of Waupaca's 2016-17 CEC cost per student is \$10,601. The average CEC cost for the seven Surrounding School Districts including Waupaca is \$10,896 while the State average school district cost is \$11,163. Depicted on the *2016-17 Surrounding District's Current Educational Cost Comparisons chart*.

The Total Educational Cost (TEC) measures the CEC cost plus transportation, food service, instructional support services and facility cost per student. The School District of Waupaca's 2016-17 TEC cost is \$12,726 per student. The average TEC cost for the seven Surrounding School Districts including Waupaca is \$12,273 while the State average school district cost is \$12,591 per student. Depicted on the 2016-17 Surrounding District's Total Educational Cost Comparisons chart.

The School District of Waupaca's 2016-17 CEC cost per student is lower than the six Surrounding School Districts and lower than the State Average. However, the TEC cost is greater than surrounding school districts (who all taxed to the maximum allowed) and about equal to the state average which includes transportation, food service, instructional support services and facility cost which are factored into this analysis.

Meaning: The School District of Waupaca is neither over or underspending spending on instruction or other related cost than any surrounding school districts or the State average per pupil and spending.

** DPI, 2016-17 district audited annual reports. It is the most recent data available.*

Current Education Cost Comparisons with CESA 5 Schools

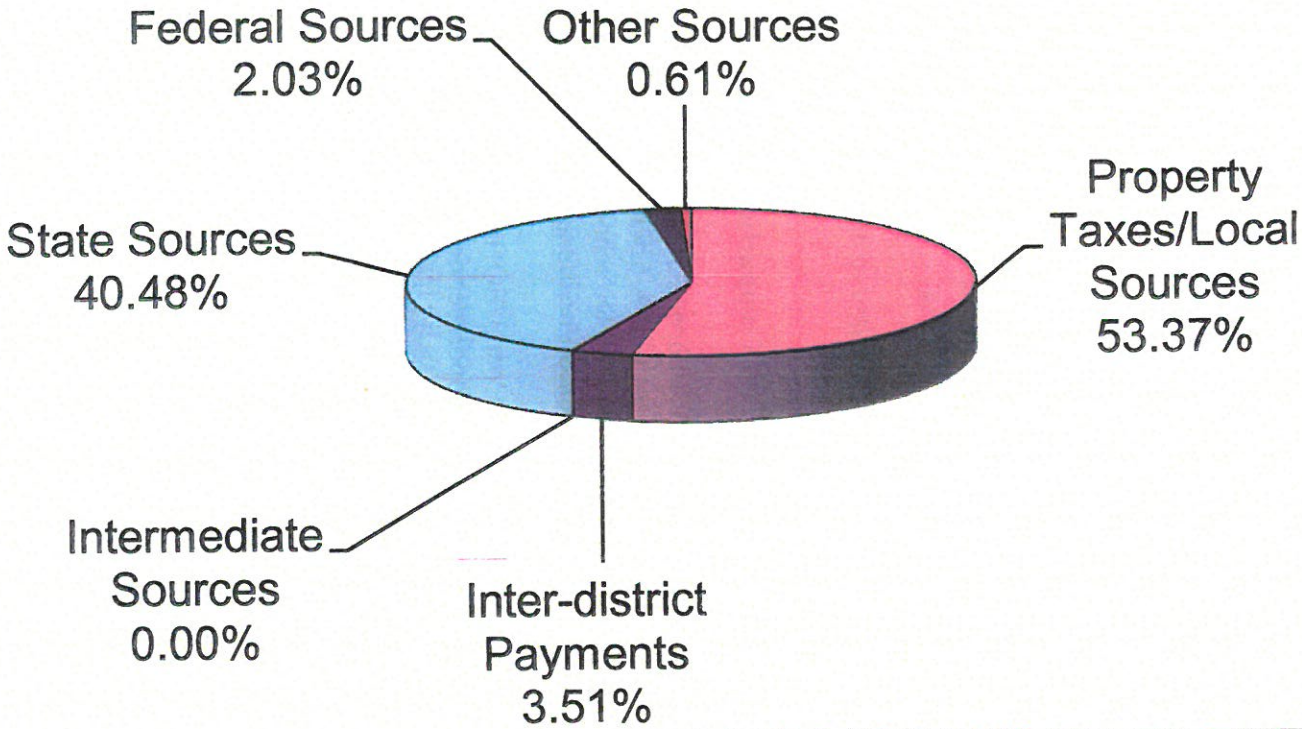
The School District of Waupaca's 2016-17 CEC cost per student is \$10,601. The average CEC cost for the CESA 5 schools (35 school districts including Waupaca) is \$11,045 while the State average school district cost is \$11,163. Depicted on the 2016-17 CESA 5 Current Educational Cost Comparisons chart.

The Total Educational Cost (TEC) measures the CEC cost plus transportation, food service, instructional support services and facility cost per student. The School District of Waupaca's 2016-17 TEC cost is \$12,726 per student. The average TEC cost for the CESA 5 schools is \$12,471 while the State Average school district cost is \$12,591. Depicted on the 2016-17 CESA 5 Schools Total Educational Cost Comparisons chart.

Meaning: Again compared to a larger number of school districts, The School District of Waupaca is neither over or underspending spending on instruction or other related cost than any of the thirty-five CESA 5 school districts or the State average per pupil and spending.

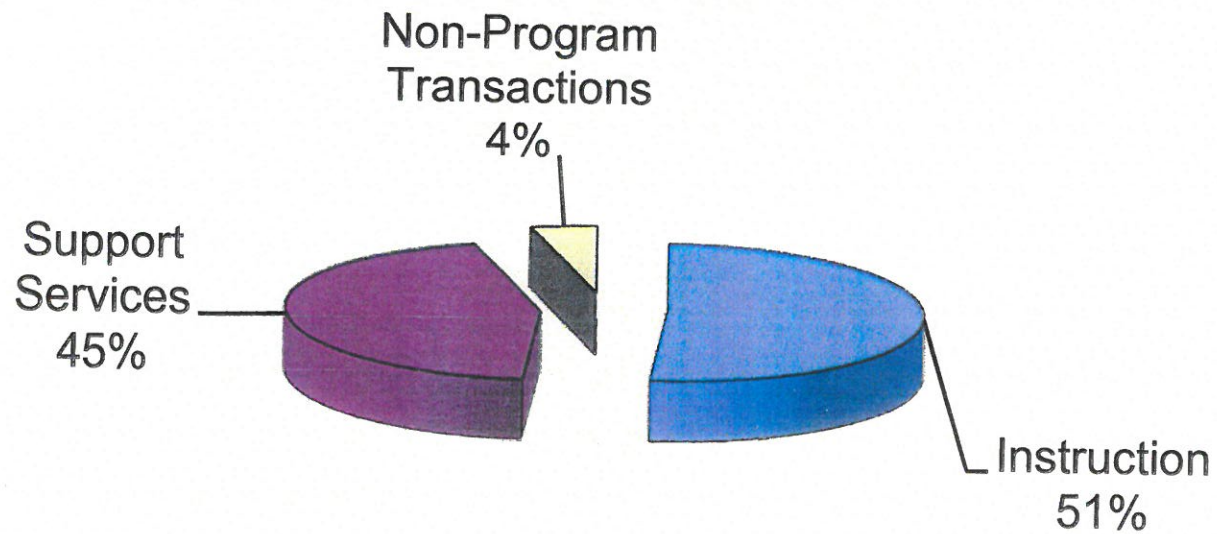
** This data was attained from the Wisconsin Department of Public Instruction 2016- 17 districts audited annual reports. It is the most recent data available.*

2018-2019 Projected Revenues by Source
(Note: Fund 10 Revenues only)

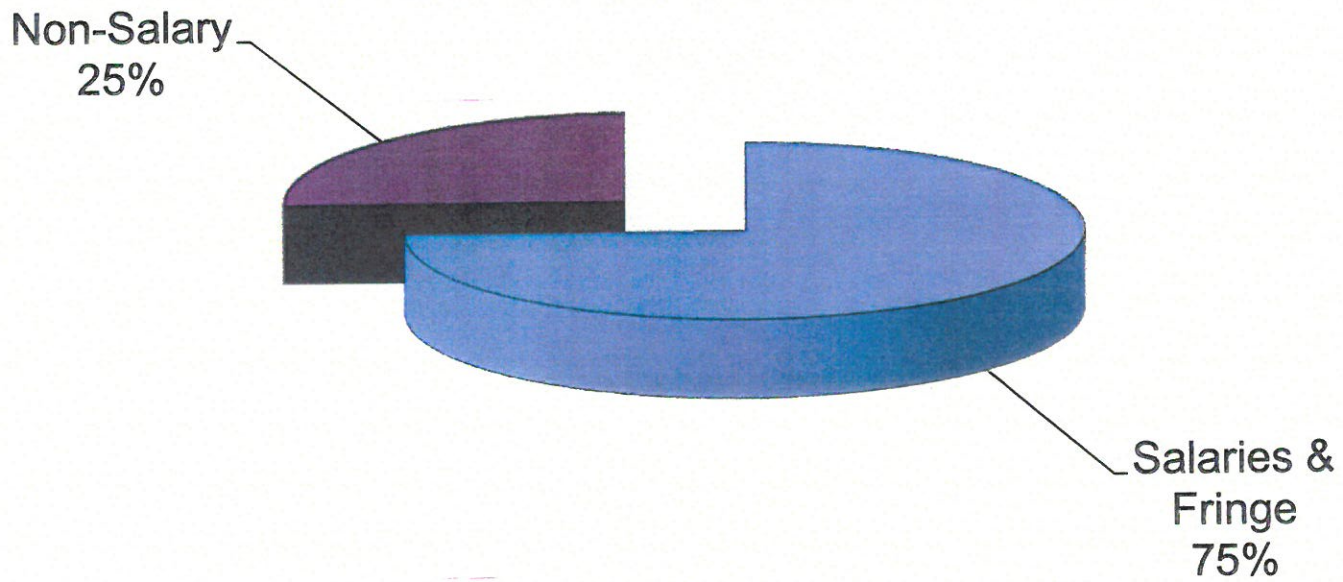


2018-2019 Projected Expenditures by Function

(Note: Fund 10 Expenditures only)



2018-2019
Projected Expenditures by Object
(Note: Fund 10 Expenditures only)



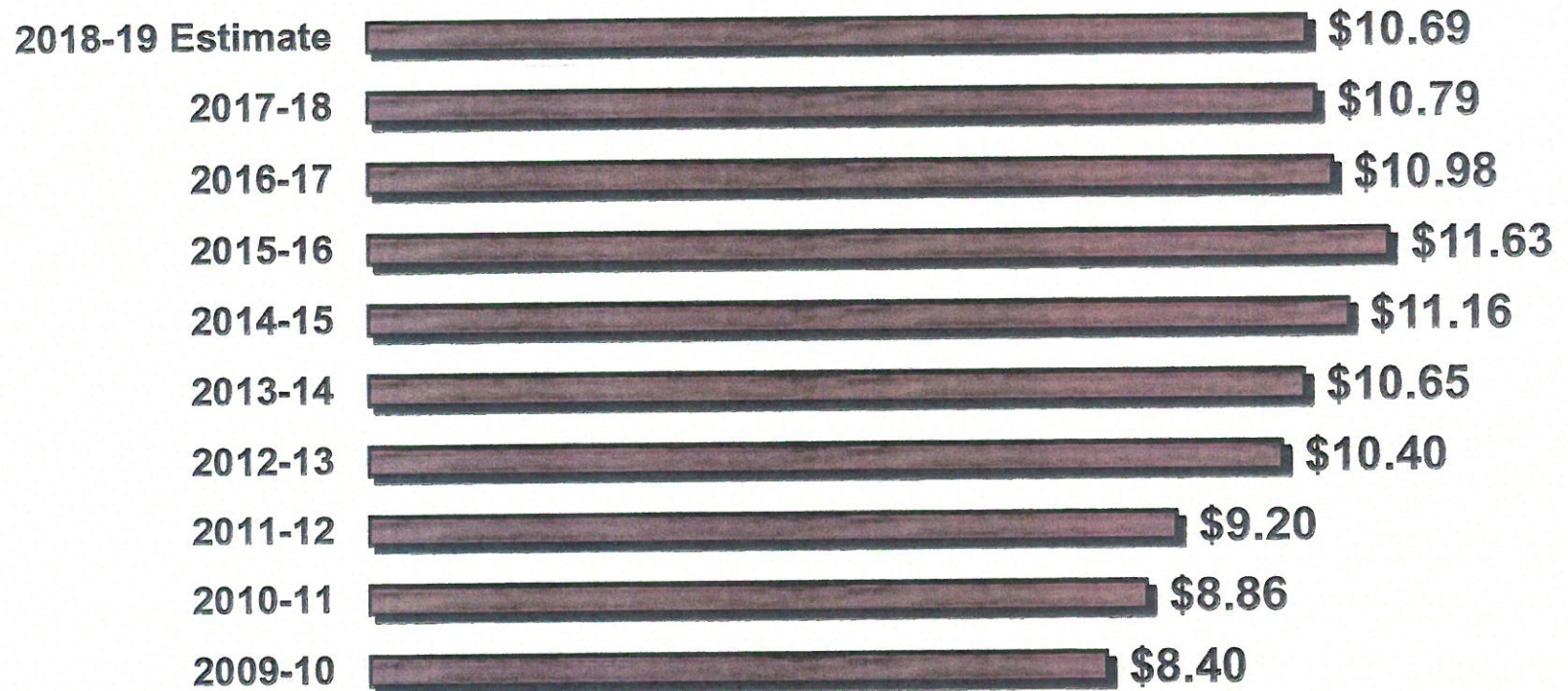
Annual School District of Waupaca Projected Property Tax Impact

	2017-18	2018-19	Decrease
Mill Rate per \$1,000	\$10.79	\$10.69	-\$0.10

<u>Home Value</u>	2017-18	2018-19	Decrease
\$100,000	\$1,079	\$1,069	-\$10.00
\$150,000	\$1,619	\$1,604	-\$15.00
\$200,000	\$2,158	\$2,138	-\$20.00
\$250,000	\$2,698	\$2,673	-\$25.00

****Note: Potential Home Owner Property Tax Impact is driven by Overall District Property Valuation
(If a \$100,000 2017-18 home value increases in 2018-19 an actual tax decrease may not be seen)***

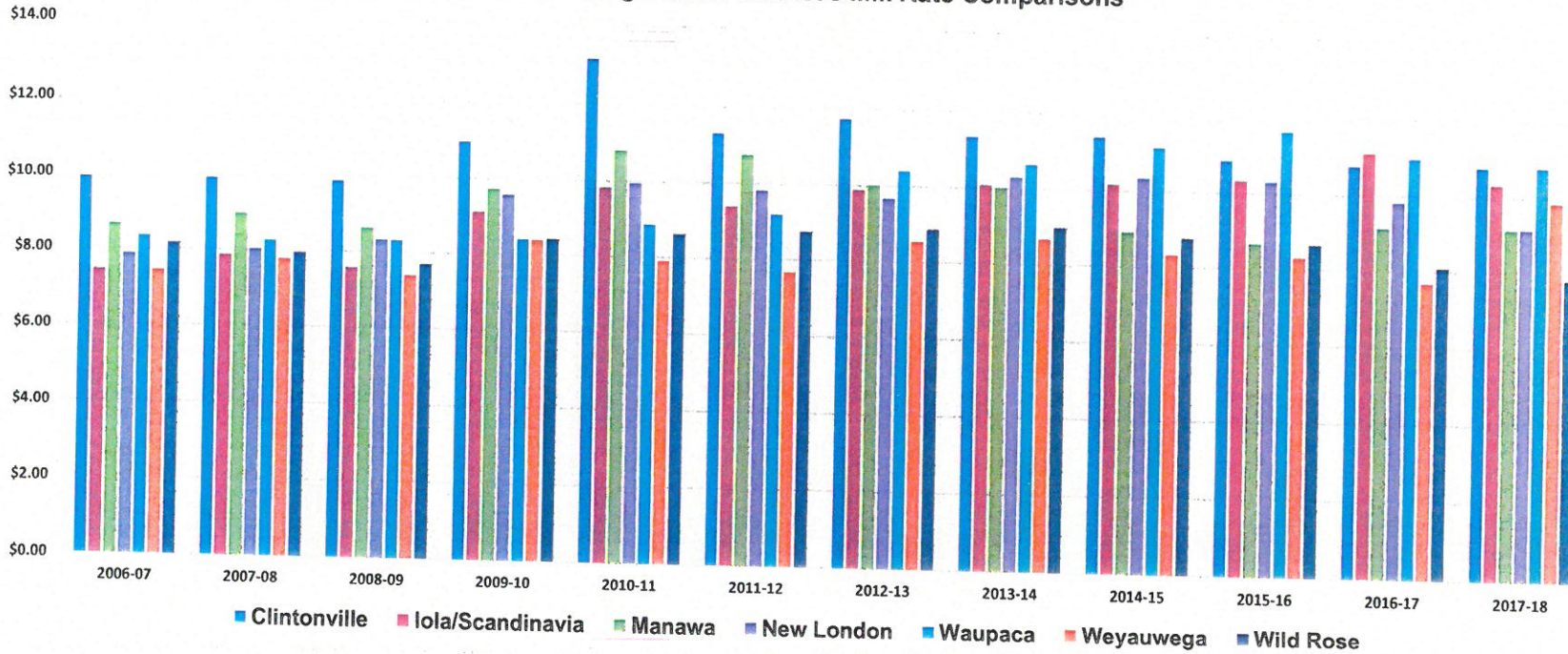
School District Of Waupaca Annual Mill Rate Pattern



Surrounding School Districts Mill Rate Comparisons

School District	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	*NOTE
Clintonville	9.89	9.89	9.87	10.97	13.17	11.31	11.74	11.35	11.41	10.86	10.76	10.77	ALL DISTRICTS TAX TO THE MAXIMUM EXCEPT WAUPACA
Iola/Scandinavia	7.44	7.86	7.57	9.11	9.83	9.40	9.89	10.09	10.17	10.34	11.11	10.32	
Manawa	8.64	8.96	8.63	9.73	10.80	10.75	10.01	10.02	8.91	8.66	9.14	9.14	
New London	7.86	8.02	8.32	9.58	9.96	9.83	9.68	10.31	10.35	10.31	9.83	9.16	
Waupaca	8.34	8.25	8.31	8.40	8.86	9.20	10.40	10.65	11.16	11.63	10.98	10.79	
Weyauwega	7.43	7.78	7.40	8.39	7.91	7.67	8.55	8.68	8.33	8.32	7.69	9.88	
Wild Rose	8.15	7.95	7.68	8.41	8.62	8.75	8.87	8.98	8.77	8.65	8.08	7.80	

Surrounding School District's Mill Rate Comparisons



Annual Tax Levy Comparisons

<u>2018-19</u>	
<u>Potential Tax Levy Breakout</u>	
Fund 10 (General Fund)	\$13,322,742
Fund 38 (Capital Exp)	\$216,256
Fund 39 (Debt Service)	\$2,866,494
Property Chargeback	
Total Tax Levy (All Funds)	\$16,405,492

<u>2017-18</u>	
<u>Potential Tax Levy Breakout</u>	
Fund 10 (General Fund)	\$12,862,614
Fund 38 (Capital Exp)	\$216,257
Fund 39 (Debt Service)	\$3,152,674
Property Chargeback	\$16,699
Total Tax Levy (All Funds)	\$16,248,244

<u>2016-17</u>	
<u>Potential Tax Levy Breakout</u>	
Fund 10 (General Fund)	\$12,713,345
Fund 41 (Capital Exp)	\$0
Fund 39 (Debt Service)	\$3,154,718
Property Chargeback	\$0
Total Tax Levy (All Funds)	\$15,868,063

<u>2015-16</u>	
<u>Potential Tax Levy Breakout</u>	
Fund 10 (General Fund)	\$12,797,229
Fund 41 (Capital Exp)	\$0
Fund 39 (Debt Service)	\$3,355,495
Property Chargeback	\$4,283
Total Tax Levy (All Funds)	\$16,157,007

<u>2014-15</u>	
<u>Potential Tax Levy Breakout</u>	
Fund 10 (General Fund)	\$12,194,715
Fund 41 (Capital Exp)	\$0
Fund 39 (Debt Service)	\$3,354,830
Property Chargeback	\$0
Total Tax Levy (All Funds)	\$15,549,545

<u>2013-14</u>	
<u>Tax Levy Breakout</u>	
Fund 10 (General Fund)	\$11,288,109
Fund 41 (Capital Exp)	\$0
Fund 39 (Debt Service)	\$3,358,686
Property Chargeback	\$0
Total Tax Levy (All Funds)	\$14,646,795

Y:\WP 18-19 Property Valuation History (Early Estimates May 2016)
10/1/2018

Debt Service

2018-2019						
Debt Service						
Fund 39						
Location	Source/ Object	Source/ Object name	Function	Function Name	Budget 2018-2019	2017-2018
Fund Balance					\$128,009	\$156,677
Revenue						
800	211	Property Tax	500000	District Wide	2,866,494	3,152,674
800	280	Interest on Investments	500000	District Wide	\$0	\$0
800	875		282000			
800	879		281000			
				Residual Equity Transfer		
				Total Revenue	\$2,866,494	\$3,152,674
				Total Fund Bal & Rev	\$2,994,503	\$3,309,351
Expenditures						
800	673	Long Term Notes	281000	Long Term Capital Debt		
800	675	Long Term Bonds	281000	Long Term Capital Debt	\$2,970,000	\$3,075,000
800	675	Long Term Bonds	282000	Long Term Principal Refinar	\$0	\$0
800	683	Interest LT Notes	281000	Long Term Capital Debt		
800	685	Interest LT Bonds	281000	Long Term Capital Debt	\$24,503	\$106,343
800	685		282000	Long Term Principal Refina		
800	690		282000	Other Refinance		
				Total Exp	\$2,994,503	\$3,181,343
				Revenue Less Exp	(\$128,009)	(\$28,669)
				Fund Bal & Rev less Exp	\$0	\$128,009



Managing Wisconsin's trust assets for public education.

**Amortization Schedule
for Loan ID: 02017187.01**

Schedule Begin Date: 7/14/2017

Customer: School District of Waupaca

Loan Purpose: Finance high school athletic complex

County: Waupaca

Amount of Original Disbursement: \$ 1,000,000.00

On: 7/14/2017

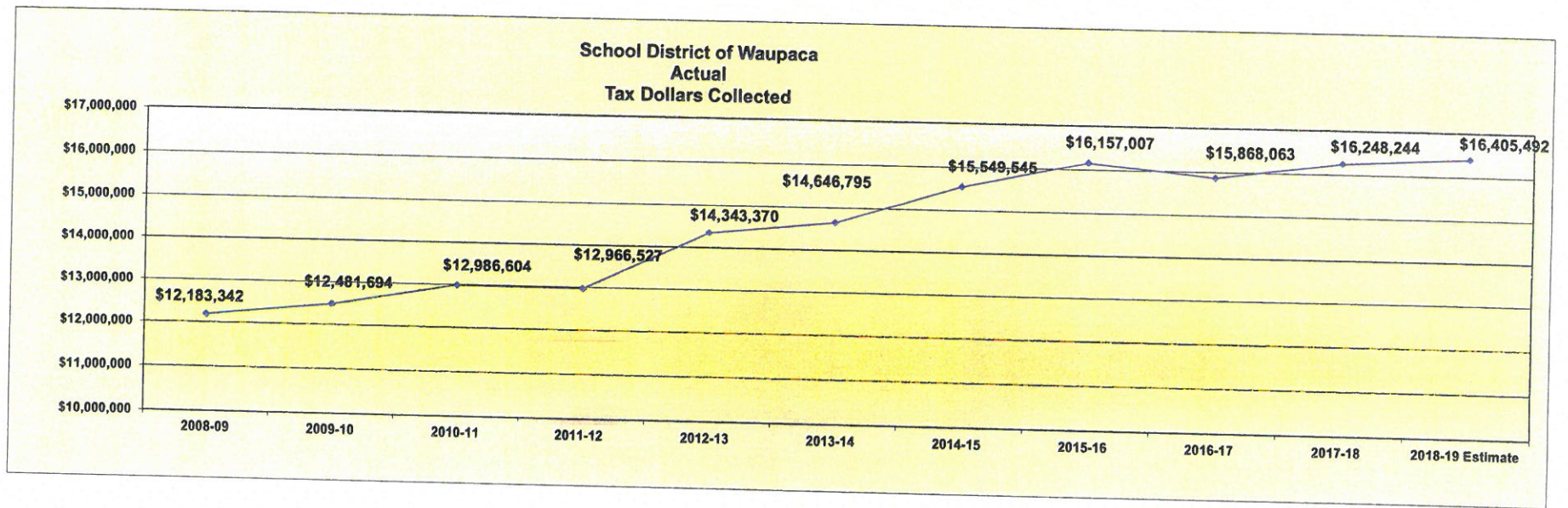
Original Term: 5 years

Interest Rate: 3.00 %

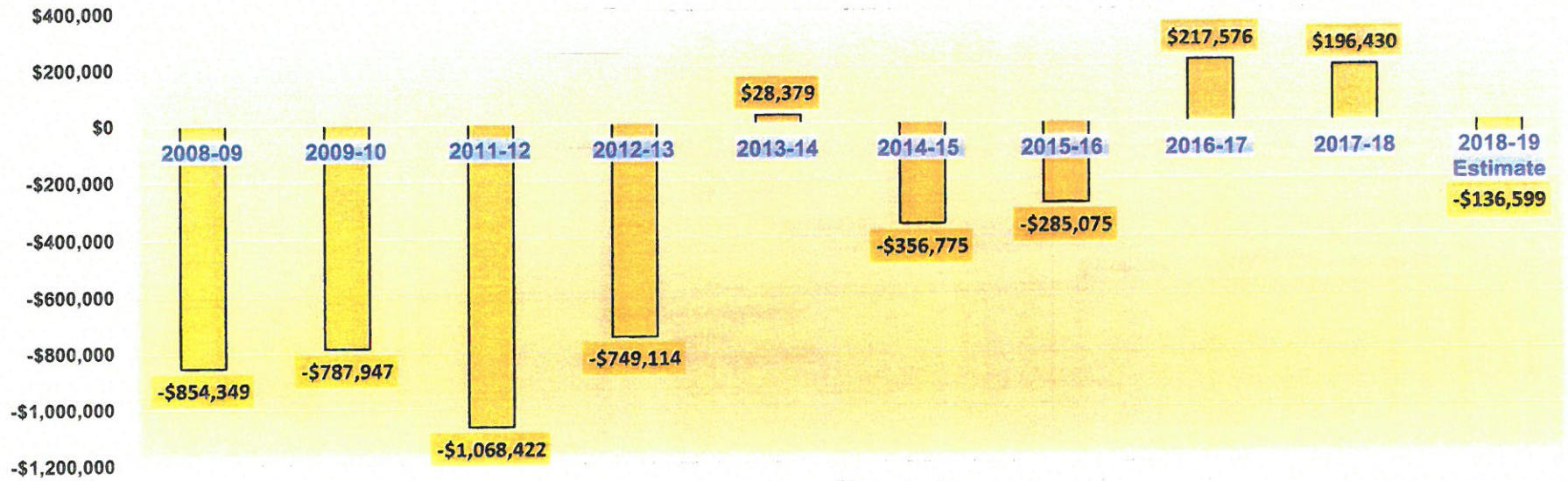
<i>Date</i>	<i>Payment</i>	<i>Principal</i>	<i>Interest</i>	<i>Balance</i>
3/15/2018	\$216,256.29	\$196,201.50	\$20,054.79	\$803,798.50
3/15/2019	\$216,256.29	\$192,142.33	\$24,113.96	\$611,656.17
3/15/2020	\$216,256.29	\$197,856.33	\$18,399.96	\$413,799.84
3/15/2021	\$216,256.29	\$203,842.29	\$12,414.00	\$209,957.55
3/15/2022	\$216,256.28	\$209,957.55	\$6,298.73	\$0.00
Totals:	1,081,281.44	1,000,000.00	81,281.44	

* indicates prepayment

Schedule #: 0000011318



School District of Waupaca General State Aid Loss History



General Aid Loss & Tax Increase Relationship

General State Aide Funding Reductions

<u>GENERAL AID LOSS 6 YEAR ANALYSIS</u>												
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Estimate 2018-19</u>	<u>Cumulative General Aid Loss</u>
October 15 General Aid Certification	\$12,344,296	\$11,489,947	\$10,702,000	\$9,633,578	\$8,884,464	\$8,914,248	\$8,557,473	\$8,272,398	\$8,489,974	\$8,686,404	\$8,549,805	
General Aid Loss		(\$854,349)	(\$787,947)	(\$1,068,422)	(\$749,114)	\$29,784	(\$356,775)	(\$285,075)	\$217,576	\$196,430	(\$136,599)	(\$3,794,491)

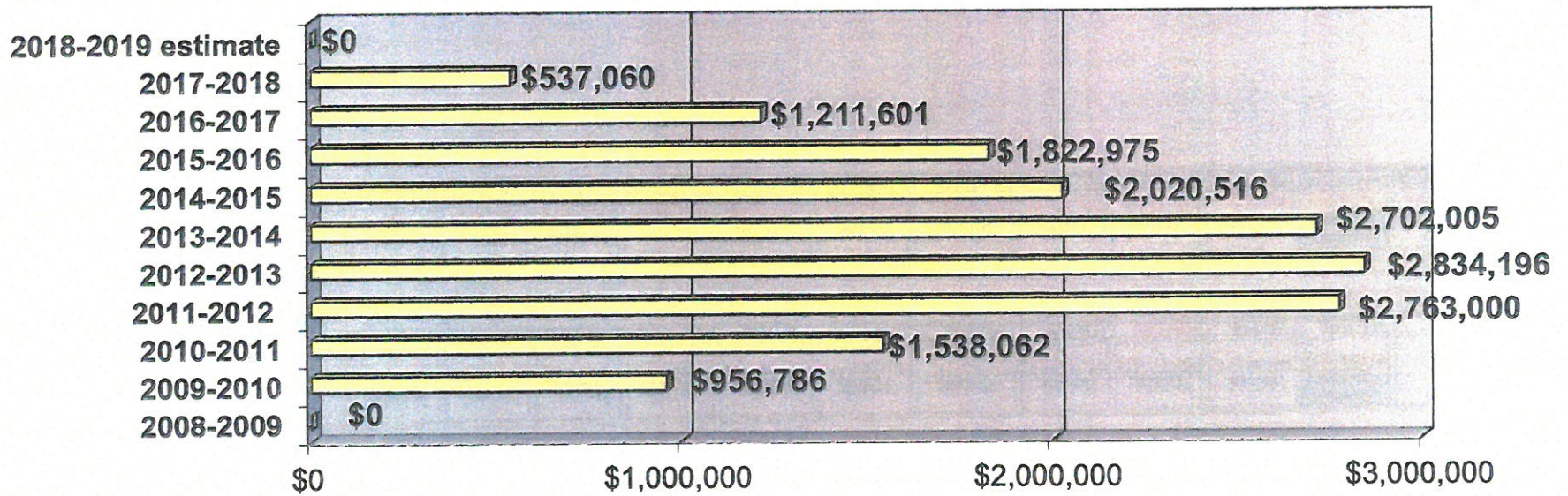
Fund 10 Taxes Levy

<u>Fund 10 Taxes</u>												
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Estimate 2018-19</u>	<u>Cumulative Tax Increase</u>
District Fund 10 Tax Levy	\$9,323,611	\$9,523,611	\$9,923,611	\$9,776,265	\$11,093,370	\$11,288,109	\$12,194,715	\$12,797,229	\$12,713,345	\$12,954,607	\$13,322,742	
Tax Offset		\$200,000	\$400,000	(\$147,346)	\$1,317,105	\$194,739	\$906,606	\$602,514	(\$83,884)	\$241,262	\$368,135	\$3,999,131
Net Difference for General Aid Reductions												\$204,640

Taxing Below Allowable Tax Authority

<u>Fund 10 Under Levy</u>												
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Estimate 2018-19</u>	<u>Cumulative Tax Payer Savings</u>
Dollar Amount Below Revenue Cap	\$0	\$956,786	\$1,538,062	\$2,763,000	\$2,834,196	\$2,702,005	\$2,020,516	\$1,822,975	\$1,211,601	\$537,060	\$0	\$16,386,201
Actual Fund 10 Tax Authority	\$9,323,611	\$10,480,397	\$11,461,673	\$12,539,265	\$13,927,566	\$13,990,114	\$14,215,231	\$14,620,204	\$13,924,946	\$13,491,667	\$13,322,742	

School District of Waupaca Taxing Under the Allowable Revenue Limit

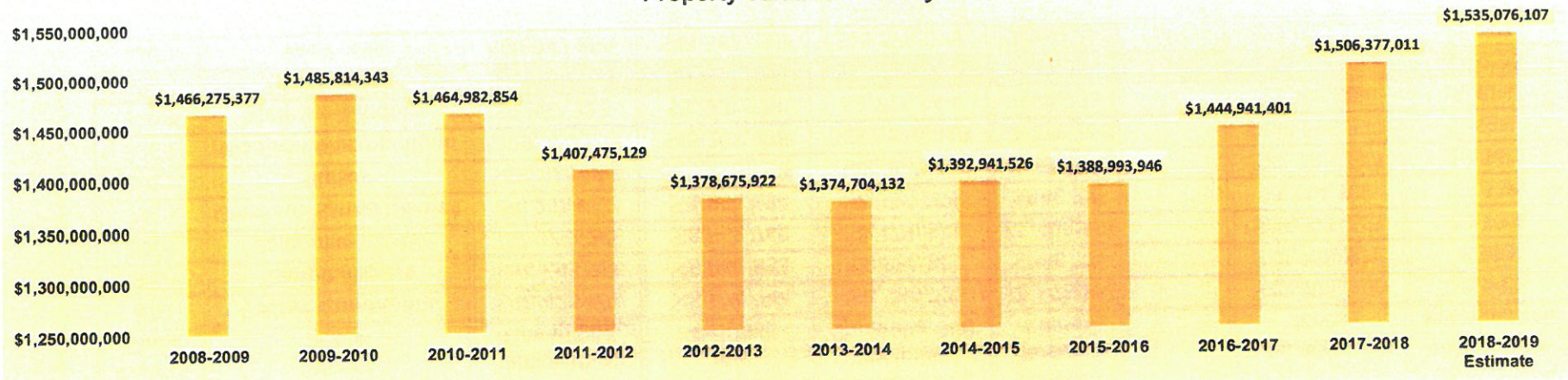


**There Were Only 9 School Districts out of 424
That Taxed Under the Allowable Revenue Limit
By at Least \$500,000 in 2017-2018**

District Code	District Name	Actual Line 11: Revenue Limit with all Exemptions	Line 12: General Aid Certified	Line 13: Allowable Levy (includes Computer Aid)	Taxing Under the Allowable Revenue Amount	Total Allowable Levy	Percent Under of Allowable Revenue Limit
870	Cadott Community	\$10,425,470	\$5,674,744	\$4,750,726	\$1,379,850	\$11,805,320	11.69%
910	Campbellsport	\$14,693,155	\$5,842,833	\$8,850,322	\$766,716	\$15,459,871	4.96%
2009	Galesville-Ettrick	\$17,022,285	\$8,542,742	\$8,479,543	\$2,482,938	\$19,505,223	12.73%
2415	Gresham School District	\$4,218,412	\$1,881,134	\$2,337,278	\$896,388	\$5,114,800	17.53%
2611	Hudson	\$65,101,425	\$22,233,793	\$42,867,632	\$7,683,812	\$72,785,237	10.56%
3269	Madison Metropolitan	\$329,818,316	\$48,201,498	\$281,616,818	\$2,275,261	\$332,093,577	0.69%
3428	Melrose-Mindoro	\$9,367,323	\$5,568,379	\$3,798,944	\$578,731	\$9,946,054	5.82%
6195	Waupaca	\$22,339,721	\$8,686,404	\$13,653,317	\$537,060	\$22,876,781	2.35%
6300	West Allis	\$90,047,294	\$44,368,219	\$45,679,075	\$1,980,041	\$92,027,335	2.15%

Source: (DPI) 2017-18 Final Revenue Limit Calculation

School District of Waupaca Property Valuation History



SCHOOL DISTRICT OF WAUPACA

Portage, Waupaca, and Waushara Counties, Wisconsin
 Equalized Valuation by Municipality (TID Out)
 (2017 Actual and 2018 Projections)



Wisconsin Public Finance Professionals, LLC
 1025 S. Moorland Rd. Suite 504
 Brookfield, WI 53005
 414-434-9644
 Fax: 414-226-2014

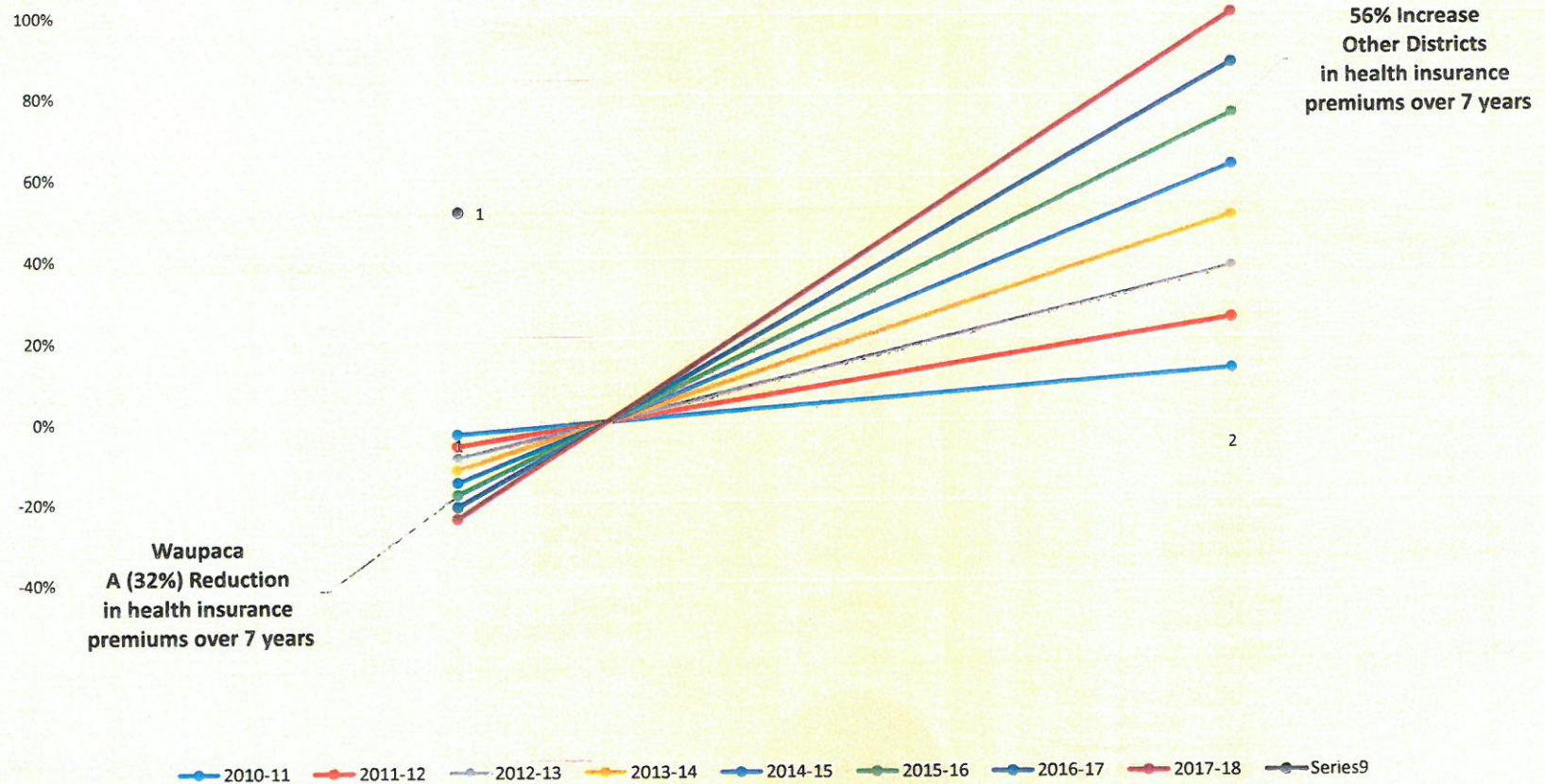
<u>Municipality</u>	2017 District Values <u>TID OUT</u>	2017 Municipality Values <u>TID OUT</u>	2017 % of Municipality in District	2018 Municipality E.V. <u>TID OUT</u>	Est. 2018 District E.V. <u>TID OUT</u>
City of Waupaca	\$352,432,200	\$352,432,200	100.00%	\$354,042,500	\$354,042,500
Town of Belmont	14,977,475	60,945,800	24.58%	64,936,600	15,958,217
Town of Lanark	46,045,770	124,203,600	37.07%	133,774,700	49,594,046
Town of Dayton	386,472,392	389,807,300	99.14%	407,356,700	403,871,652
Town of Farmington	501,102,200	501,102,200	100.00%	488,571,500	488,571,500
Town of Lind	89,005,507	124,124,400	71.71%	135,273,600	97,000,230
Town of Royalton	163,680	136,270,800	0.12%	148,917,200	178,870
Town of Saint Lawrence	10,142,360	61,879,800	16.39%	64,135,500	10,512,079
Town of Scandinavia	14,491,413	102,571,800	14.13%	110,782,500	15,651,426
Town of Waupaca	87,552,492	91,343,100	95.85%	99,662,100	95,526,265
Town of Saxeville	3,991,522	136,650,500	2.92%	142,737,500	4,169,322
	<u>\$1,506,377,011</u>				<u>\$1,535,076,107</u>

<u>Municipality</u>	2017 E.V. in School District <u>TID OUT</u>	2018 Projected E.V. For School District <u>TID OUT</u>	<u>Projected Value</u>	<u>% Change</u>
City of Waupaca	\$352,432,200	\$354,042,500		0.46%
Town of Belmont	14,977,475	15,958,217		6.55%
Town of Lanark	46,045,770	49,594,046		7.71%
Town of Dayton	386,472,392	403,871,652		4.50%
Town of Farmington	501,102,200	488,571,500		-2.50%
Town of Lind	89,005,507	97,000,230		8.98%
Town of Royalton	163,680	178,870		9.28%
Town of Saint Lawrence	10,142,360	10,512,079		3.65%
Town of Scandinavia	14,491,413	15,651,426		8.00%
Town of Waupaca	87,552,492	95,526,265		9.11%
Town of Saxeville	3,991,522	4,169,322		4.45%
	<u>\$1,506,377,011</u>	<u>\$1,535,076,107</u>		<u>1.91%</u>

1.91% Projected School District Increase

Health Insurance Premiums Comparison to other Districts

An 88% Gap



2016-2017 School District Annual Report Data *
 Comparative Cost Data (Cost Per Member)

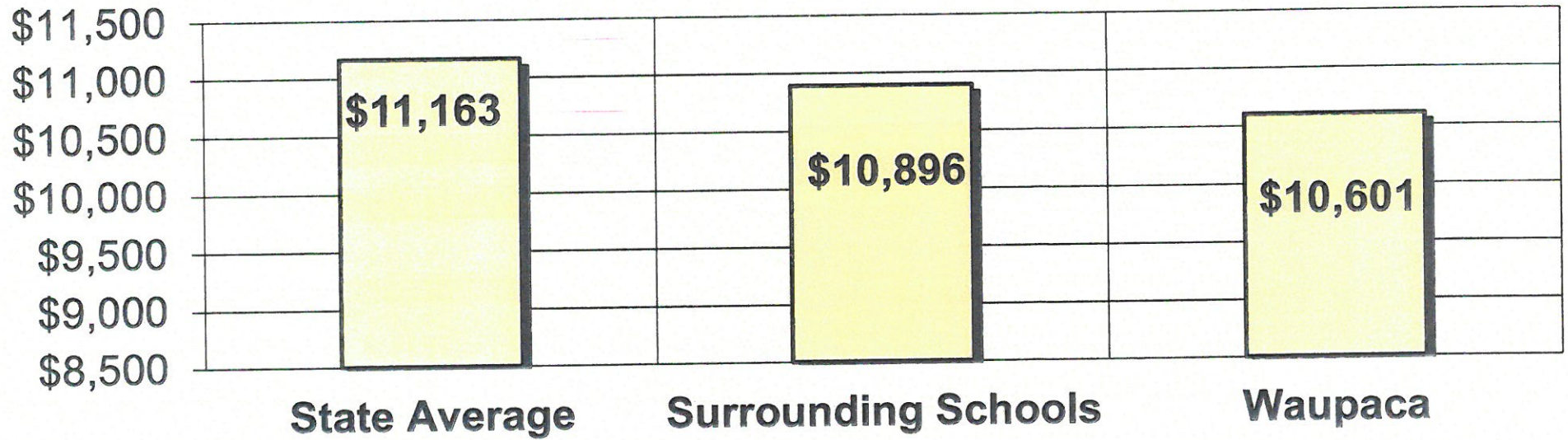
Surrounding School Districts

CODE	COUNTY	CESA	TYPE	NAME	TOTAL CURRENT EDUCATION COST PER MEMBER (TCEC)	TRANSPORTATION COST PER MEMBER	FACILITY COST PER MEMBER	TOTAL EDUCATION COST PER MEMBER (TEC)	FOOD AND COMM SERVICE PER MEMBER	TOTAL DISTRICT COST PER MEMBER (TDC)	16-17 MEMBERSHIP
1141	68	8	1	Clintonville							
2639	68	5	1	Iola-Scandinavia	\$11,231	\$398	\$1,171	\$12,801	\$896	\$13,696	1399
3276	68	6	1	Manawa	\$10,619	\$434	\$965	\$12,018	\$846	\$12,864	702
3955	68	6	1	New London	\$10,837	\$347	\$26	\$11,209	\$425	\$11,635	775
6195	68	5	1	Waupaca	\$10,209	\$559	\$1,355	\$12,123	\$502	\$12,625	2423
6384	68	6	1	Weyauwega-Fremont	\$10,601	\$487	\$1,637	\$12,726	\$504	\$13,230	2156
6475	69	5	1	Wild Rose	\$11,337	\$539	\$148	\$12,024	\$521	\$12,544	859
				Group Average	\$11,441	\$587	\$985	\$13,013	\$547	\$13,560	551
				Statewide Total	\$10,896	\$479	\$898	\$12,273	\$606	\$12,879	1266
				Statewide Total	\$11,163	\$517	\$910	\$12,591	\$591	\$13,182	2032

* Data for the Norris School District, a K-12 reform school, is excluded.
 * Source: (DPI) 2016-17 Final Annual Report Data

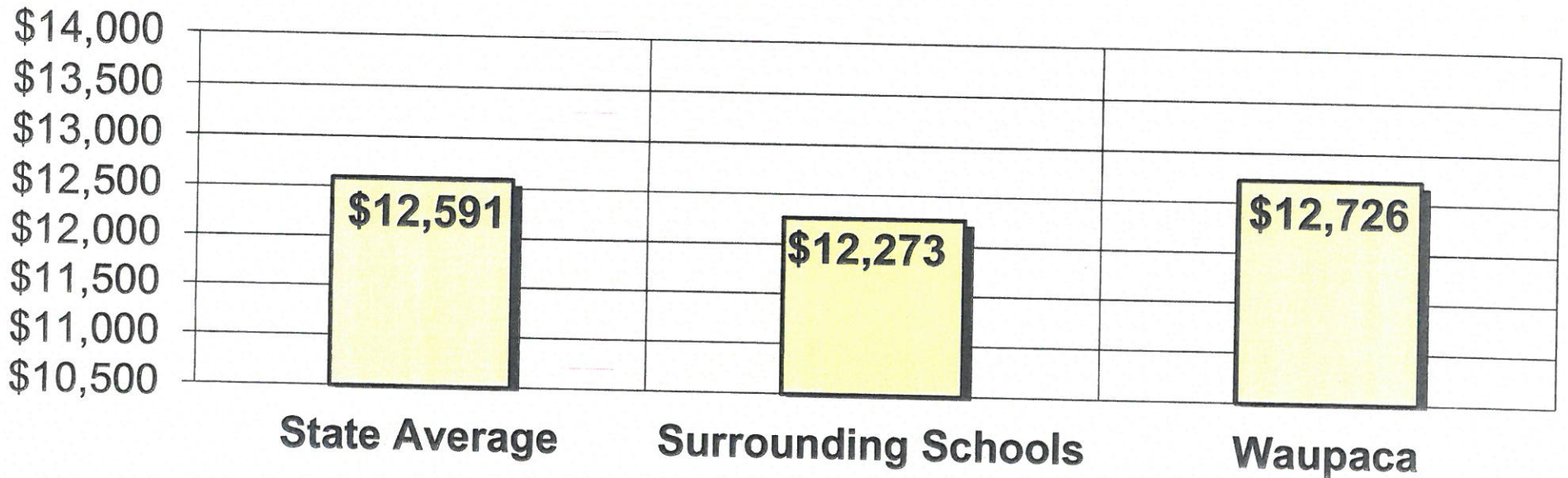
2016-2017 Surrounding Schools Current Educational Cost Comparison

**most current information available from DPI -
based upon 16-17 audited annual report*



2016-2017 Surrounding Schools Total Educational Cost Comparison

**most current information available from DPI -
based upon 16-17 audited annual report*



CESA 5 Cost Comparisons

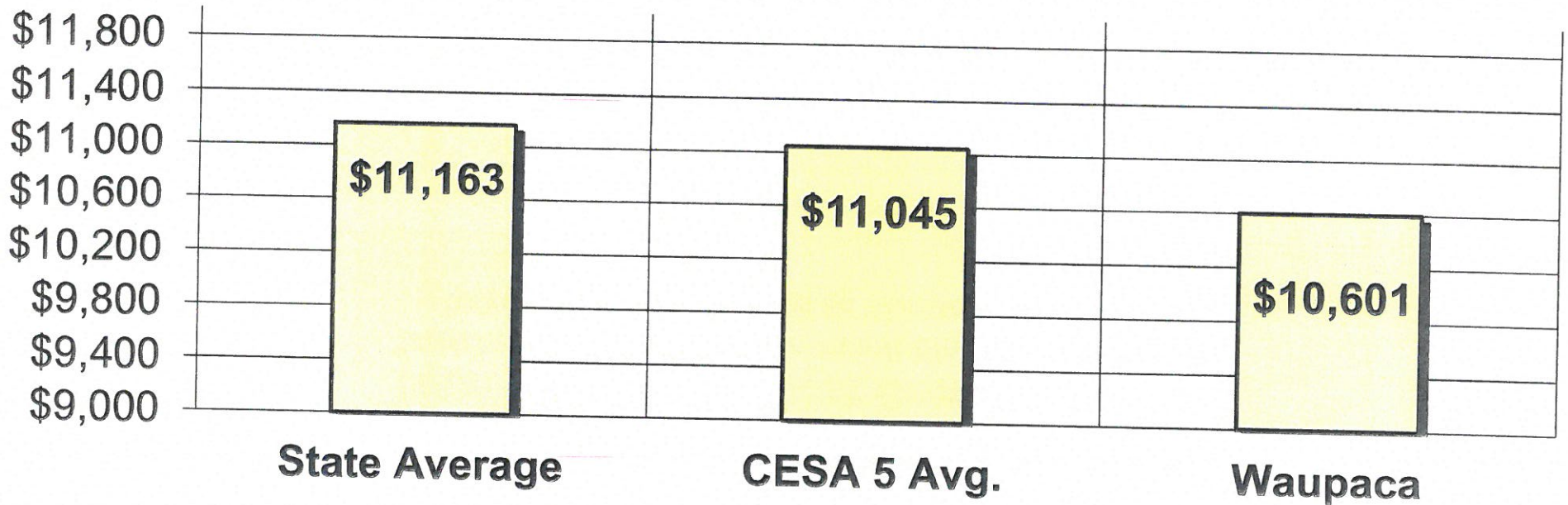
2016-17

DPI Annual Report Data

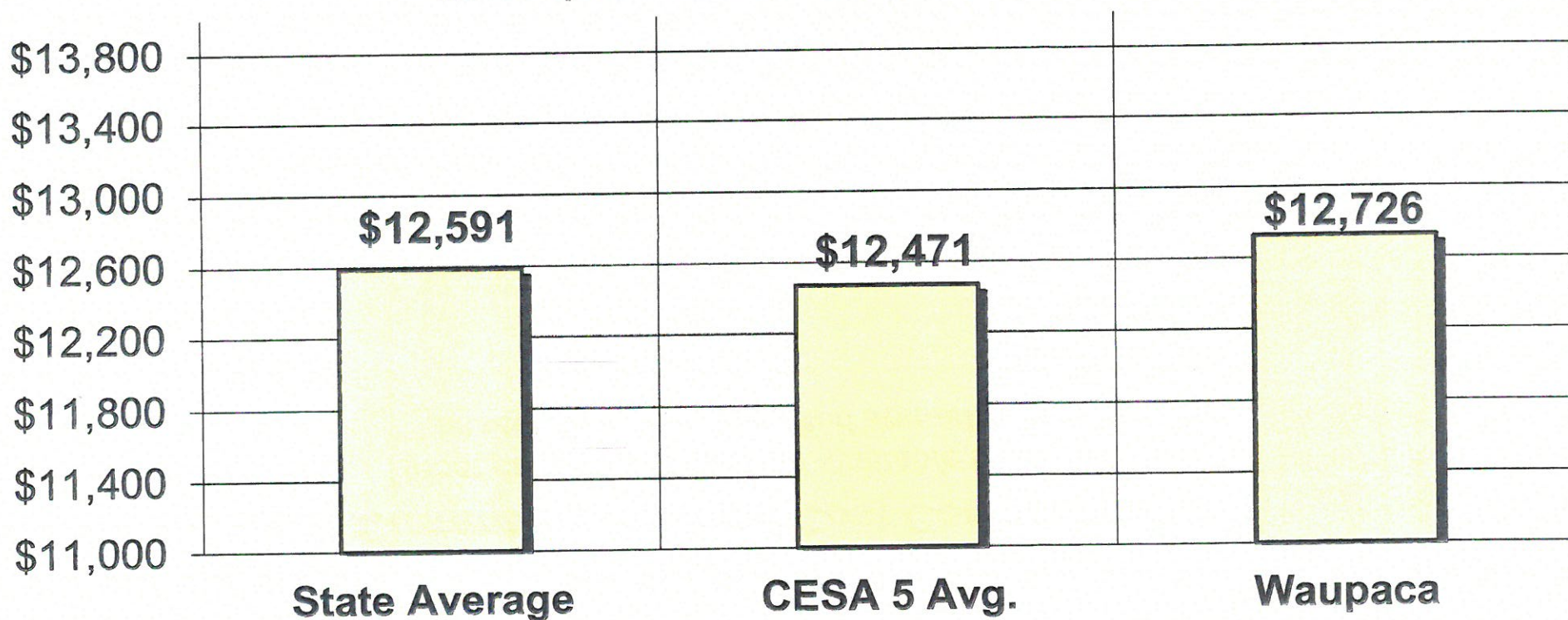
NAME	TOTAL CURRENT	TRANSPORTATION	FACILITY	TOTAL	FOOD AND	TOTAL	16-17
	EDUCATION COST	COST	COST	EDUCATION COST	COMM SERVICE	DISTRICT COST	
	PER MEMBER (TCEC)	PER MEMBER	PER MEMBER	PER MEMBER (TEC)	PER MEMBER	PER MEMBER (TDC)	MEMBERSHIP
Adams-Friendship Area	\$11,566	\$666	\$911	\$13,144	\$769	\$13,913	1,689
Almond-Bancroft	\$11,124	\$892	\$1,159	\$13,174	\$462	\$13,636	462
Auburndale	\$9,976	\$704	\$1,790	\$12,471	\$395	\$12,866	822
Baraboo	\$10,434	\$428	\$562	\$11,424	\$650	\$12,074	2,997
Cambria-Friesland	\$12,223	\$575	\$334	\$13,133	\$1,069	\$14,201	386
Columbus	\$10,252	\$672	\$836	\$11,761	\$507	\$12,268	1,282
Fall River	\$10,766	\$458	\$791	\$12,015	\$644	\$12,659	526
Iola-Scandinavia	\$10,619	\$434	\$965	\$12,018	\$846	\$12,864	702
Lodi	\$11,703	\$678	\$1,163	\$13,544	\$572	\$14,116	1,557
Marshfield	\$10,421	\$462	\$606	\$11,489	\$426	\$11,915	3,974
Mauston	\$10,595	\$580	\$2,669	\$13,844	\$707	\$14,551	1,477
Montello	\$11,289	\$789	\$696	\$12,774	\$442	\$13,217	722
Necedah Area	\$12,022	\$534	\$826	\$13,382	\$551	\$13,933	712
Nekoosa	\$11,011	\$794	\$1,441	\$13,245	\$868	\$14,113	1,178
New Lisbon	\$11,856	\$757	\$1,110	\$13,723	\$599	\$14,322	595
Pardeeville Area	\$11,144	\$587	\$549	\$12,280	\$394	\$12,674	861
Pittsville	\$11,947	\$858	\$347	\$13,153	\$501	\$13,653	586
Port Edwards	\$13,413	\$604	\$111	\$14,128	\$444	\$14,572	401
Portage Community	\$10,175	\$482	\$240	\$10,896	\$440	\$11,337	2,427
Poynette	\$9,898	\$496	\$969	\$11,363	\$413	\$11,776	1,103
Princeton	\$11,206	\$452	\$295	\$11,952	\$381	\$12,334	399
Randolph	\$11,225	\$325	\$3,190	\$14,740	\$435	\$15,175	512
Reedsburg	\$10,495	\$394	\$836	\$11,725	\$512	\$12,237	2,720
Rio Community	\$13,181	\$592	\$12	\$13,785	\$631	\$14,416	455
Rosholt	\$11,164	\$528	\$709	\$12,401	\$340	\$12,741	568
Sauk Prairie	\$10,618	\$492	\$1,024	\$12,134	\$824	\$12,958	2,734
Stevens Point Area	\$10,468	\$484	\$261	\$11,213	\$467	\$11,680	7,454
Tomorrow River	\$9,486	\$493	\$887	\$10,867	\$597	\$11,464	985
Tri-County Area	\$11,773	\$608	\$0	\$12,382	\$550	\$12,931	637
Waupaca	\$10,601	\$487	\$1,637	\$12,726	\$504	\$13,230	2,156
Wautoma Area	\$10,381	\$490	\$621	\$11,493	\$601	\$12,094	1,408
Westfield	\$10,565	\$500	\$51	\$11,117	\$559	\$11,676	1,166
Wild Rose	\$11,441	\$587	\$985	\$13,013	\$547	\$13,560	551
Wisconsin Dells	\$10,710	\$569	\$442	\$11,722	\$469	\$12,191	1,720
Wisconsin Rapids	\$10,844	\$662	\$759	\$12,264	\$558	\$12,822	5,000
Group Average	\$11,045	\$575	\$851	\$12,471	\$562	\$13,033	1,512
Statewide Total	\$11,163	\$517	\$910	\$12,591	\$591	\$13,182	2,032

2016-2017 CESA 5 Current Educational Cost Comparison

**most current information available from DPI -
based upon 16-17 audited annual report*



2016-2017 CESA 5
Total Educational Cost Comparison
**most current information available from DPI -
based upon 16-17 audited annual report*



WP ENROLLMENT PROJECTIONS

Grade	2018-19 Estimated Pupil Count	PROJECTED					
		2019-2020	2020--2021	2021--2022	2022-2023	2023-2024	2024-2025
12	151	177	159	157	144	130	162
11	177	159	157	144	130	162	162
10	159	157	144	130	162	162	150
9	157	144	130	162	162	150	127
8	144	130	162	162	150	127	148
7	130	162	162	150	127	148	135
6	162	162	150	127	148	135	145
5	162	150	127	148	135	145	133
4	150	127	148	135	145	133	133
3	127	148	135	145	133	133	133
2	148	135	145	133	133	133	133
1	135	145	133	133	133	133	133
Kinder	145	133	133	133	133	133	133
4K	152	133	133	133	133	133	133
EC	16	14	14	14	14	14	14
	2115	2076.25	2032	2006	1982	1971	1974
Forward Prelim Kinder	assume constant = 134	(4 yr avg)					
Forward Prelim EC	assume constant = 14	(4 yr avg)					
Forward 4K	assume constant = 134						
Included in Count Open Enrollment to other Districts (net)	0	0	0	0	0	0	0
Total Pupil Count	2115	2076	2032	2006	1982	1971	1974
Variance		-38.75	-44	-26	-24	-11	3

Kd 4 yr avg	Pre 4 yr avg
128	11
125	16
128	13
152	16
533	56
4	4
133.25	14

1st September Count 2018-19 SEPT 21, 2018

	Chain	WLC	Comm.	CEC	Middle School	High School	Open Enrollment	Total
Speech	-	-	-				-	-
EC		16					(1)	15
4K	35	49	68				(6)	146
KF	36	109					(9)	136
1	32	103					4	139
2	36	112					3	151
3	0	107		20			1	128
4	0	129		21			2	152
5	0	0		18	144		8	170
6	0	0			162		2	164
7	0	0			130		(1)	129
8	0	0			144		(2)	142
9	0	0				157	7	164
10	0	0				159	-	159
11	0	0				177	1	178
12	0	0				151	(5)	146
Pupils	139.00	625.00	68.00	59.00	580.00	644.00	4.00	2,119
FTE	125.00	597.40	40.80	59.00	580.00	644.00	7.50	2,054

867
605
647
4K
KF
1st - 12
spec.

146
136
1,822
15

Calculation	Open Enrollment Breakout for Graph				Diff
	PLUS	MINUS	PLUS	MINUS	
Grade	OE Out	OE IN	OUT-Tuition Waiver & Other	IN-Tuition Waiver & Other	
Speech					0
EC	0	1	0	0	-1
4K	9	15	0	0	-6
KF	3	12	0	0	-9
1	9	5	0	0	4
2	13	10	0	0	3
3	8	7	0	0	1
4	8	6	0	0	2
5	11	4	1	0	8
6	5	5	2	0	2
7	7	7	0	1	-1
8	7	10	1	0	-2
9	14	6	0	1	7
10	11	10	0	1	0
11	13	13	1	0	1
12	11	15	0	1	-5
	129	126	5	4	-6

<u>Breakout</u>	
From IC Summary	
2,115.00 Actual Head Count	
2,119 Adjusted Head Count	
<u>4 Difference</u>	
134 OE OUT (+)Tuition Waiver/Othe	
130 OE IN (+)Tuition Waiver/Othe	
<u>4 Difference</u>	
2,115.00 Count	

	Chain	WLC	CEC	Middle School	High School	Total
Free	29	255	19	245	231	779
Reduced	14	58	5	49	42	168
Total	43	313	24	294	273	947
% F/R	30.9%	50.1%	40.7%	50.7%	42.4%	44.7%

DEPARTMENT OF PUBLIC INSTRUCTION 2018-19 REVENUE LIMIT WORKSHEET

DISTRICT: Waupaca 6195

DATA AS OF 8/30/2018, 7:25 AM

Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 17-18 Revenue Limit

2017-18 General Aid Certification (17-18 Line 12A, src 621)	+	8,686,404
2017-18 Computer Aid Received (17-18 Line 17, Src 691)	+	37,386
2017-18 Hi Pov Aid (17-18 Line 12B, Src 628)	+	0
2017-18 Fnd 10 Levy Cert (17-18 Line 18, Levy 10 Src 211)	+	12,862,614
2017-18 Fnd 38 Levy Cert (17-18 Line 14B, Levy 38 Src 211)	+	216,257
2017-18 Fnd 41 Levy Cert (17-18 Line 14C, Levy 41 Src 211)	+	0
2017-18 Aid Penalty for Over Levy (17-18 FINAL Rev Limit Wksht)	-	0
2017-18 Total Levy for All Levied Non-Recurring Exemptions*	-	0
*NET 2018-19 Base Revenue Built from 17-18 Data (Line 1)	=	21,802,661

*For 2017-18 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expend, Environmental Remediation, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

September & Summer FTE Membership Averages

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

Line 2: Base Avg: $((15+.4ss)+(16+.4ss)+(17+.4ss)) / 3 =$

	2015	2016	2017
Summer fte:	49	60	80
% (40,40,40)	20	24	32
Sept fte:	2,082	2,095	2,082
Special Needs Vouchers	0	0	0
Total fte	2,102	2,119	2,114

2,112

Line 6: Curr Avg: $((16+.4ss)+(17+.4ss)+(18+.4ss)) / 3 =$

	2016	2017	2018
Summer fte:	60	80	63
% (40,40,40)	24	32	25
Sept fte:	2,095	2,082	2,052
Special Needs Vouchers	0	0	0.00
Total fte	2,119	2,114	2,077

2,103

"Current Average" for use in 18-19
Per-Pupil Aid calc (does not include
Special Needs Voucher children).
Average without SNSP:
2,103

Line 10B: Declining Enrollment Exemption =

Average FTE Loss (Line 2 - Line 6, if > 0)

X 1.00 =

X (Line 5, Maximum 2018-2019 Revenue per Memb) =

Non-Recurring Exemption Amount:

92,909

9

9

10,323.23

92,909

Fall 2018 Property Values (actuals have been loaded below)

2018 TIF-Out Tax Apportionment Equalized Valuation

1,535,076,107

State Aid for Exempt Computers (Source 691) is included on Line 12C. It is no longer found on Line 17 as in previous year's Revenue Limit Worksheets.

Line 17 has been removed due to the change with State Aid for Exempt Computers.

Line 18 has been removed due to the change with State Aid for Exempt Computers, the **Fund 10 Levy** is now **Line 14A**.

CELL COLOR KEY: Auto-Calc DPI Data District-Entered

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>

Calculation Revised: 8/13/2018, State Aid for Personal Property add as Line 12D.

**DEPARTMENT OF PUBLIC INSTRUCTION
2018-19 REVENUE LIMIT WORKSHEET**

2018-2019 Revenue Limit Worksheet		
1. 2017-18 Base Revenue (Funds 10, 38, 41)	(from left)	21,802.66
2. Base Sept Membership Avg (2015+.4ss, 2016+.4ss, 2017+.4ss)/3	(from left)	2,112
3. 2017-18 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,323.23
4. 2018-19 Per Member Change (A+B+C)		0.00
A. Allowed Per-Member Change	0.00	
B. Low Rev Incr (Enter DPI Adjustment)	0.00	
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5. 2018-19 Maximum Revenue / Member (Ln 3 + Ln 4)		10,323.23
6. Current Membership Avg (2016+.4ss, 2017+.4ss, 2018+.4ss)/3	(from left)	2,103
7. 2018-19 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	21,802,661
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	21,709,753	
B. Hold Harmless Non-Recurring Exemption	92,908	
8. Total 2018-19 Recurring Exemptions (A+B+C+D+E)	(rounded)	193,233
A. Prior Year Carryover	193,233	
B. Transfer of Service	0	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
D. Federal Impact Aid Loss (2016-17 to 2017-18)	0	
E. Recurring Referenda to Exceed (If 2018-19 is first year)	0	
9. 2018-19 Limit with Recurring Exemptions (Ln 7 + Ln 8)		21,995,894
10. Total 2018-19 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		92,909
A. Non-Recurring Referenda to Exceed 2018-19 Limit	0	
B. Declining Enrollment Exemption for 2018-19 (from left)	92,909	
C. Energy Efficiency Net Exemption for 2018-19 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2018-19	0	
E. Prior Year Open Enrollment (uncounted pupil[s])	0	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Environmental Remediation Exemption	0	
H. WPCP and RPCP Private School Voucher Aid Deduction	0	
I. SNSP Private School Voucher Aid Deduction	0	
11. 2018-19 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		22,088,803
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		8,549,805
A. 2018-19 July 1 Aid Estimate → Cell is locked.	8,549,805	
B. State Aid to High Poverty Districts (not all districts)	0	
C. State Aid for Exempt Computers (Source 691)	0	
D. State Aid for Exempt Personal Property (Source 691)	0	
REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)		13,538,998
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	13,538,998
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	13,322,742	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	216,256	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		2,866,494
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	2,866,494	
B. Community Services (Fund 80 Src 211)	0	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Fall, 2018 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)		16,405,492
<i>Line 16 is the total levy to be apportioned in the PI-401.</i>	Levy Rate =	0.01068709

Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.

**DEPARTMENT OF PUBLIC INSTRUCTION
2018-19 REVENUE LIMIT WORKSHEET**

DPI Revenue Limit Reconciliation	
Fund 10, PI-401	13,322,742.00
Fund 38, PI-401	216,256.00
Fund 41, PI-401	0.00
	13,538,998.00
Chargeback, PI-401	0.00
Fund 39, PI-401	2,866,494.00
Fund 80, PI-401	0.00
Fund 48/Other, PI-401	0.00
Total, PI-401	16,405,492.00
Computer Aid	0.00 <----- don't change
Carryover Computation Based on Levy Information in the PI-401	
0	0
0	0
You have levied to your maximum.	
0	
0	
	0
0	
0	
19-20 Base-Building Information	
Total Non-Recurring Exemptions:	185,817
LEVIED Total Non-Recurring Exemptions:	185,817
(to be removed from subsequent year's base)	

REVENUE - FUND 10

FUND 10 REVENUE		2018-2019	Actual	Actual	Actual	Actual
Source	Revenue Type	Budget Hearing Revenue Budget	2017-2018 Revenue Rcvd	2016-2017 Revenue Rcvd	2015-2016 Revenue Rcvd	2014-2015 Revenue Rcvd
211	Property Tax	\$13,322,742	\$12,862,614	\$12,713,345.00	\$12,797,229	\$12,194,715
212	Charge Back	\$0	\$16,699	\$0.00	\$4,283	\$0
213	Mobile Home Tax	\$5,000	\$5,294	\$4,711.92	\$9,040	\$2,129
219	Other Taxes	\$0	\$0	\$0.00	\$0	\$0
249	Transportation Fees	\$13,000	\$13,205	\$14,034.75	\$17,704	\$11,406
262	Sale of Supplies	\$0	\$0	\$0.00	\$0	\$0
271	Admissions	\$30,000	\$32,582	\$38,259.67	\$22,711	\$30,859
280	Interest on Inv	\$65,000	\$62,667	\$27,805.39	\$4,219	\$2,388
291	Gifts	\$0	\$0	\$0.00	\$0	\$0
292	Student Fees - Other	\$34,000	\$33,476	\$38,315.25	\$50,754	\$47,802
293	Rental - Other	\$30,000	\$12,021	\$15,653.04	\$17,306	\$14,962
295	Summer School Revenues	\$0	\$518	\$1,495.15	\$1,499	\$1,416
297	Student Fines	\$15,200	\$6,041	\$1,140.75	\$1,463	\$2,686
299	Misc Revenue (CEC Grant)	\$154,858	\$0	\$90.00	\$0	\$0
316	State Aid Transit-Spec Ed	\$0	\$0	\$0.00	\$0	\$0
317	Federal Aid/CESA	\$0	\$0	\$0.00	\$0	\$0
341	Non-Open Enrollment Tuition	\$0	\$0	\$0.00	\$0	\$0
343	Charges for Co-curr Other Dist	\$0	\$0	\$0.00	\$0	\$0
345	Open Enrollment	\$900,000	\$911,294	\$857,733.00	\$655,268	\$628,025
381	Medicaid	\$0	\$0	\$0.00	\$0	\$0
515	Non-Spec Ed State Aid	\$0	\$0	\$0.00	\$0	\$0
517	Transit of State Aids (Co.)	\$0	\$0	\$0.00	\$0	\$0
590	Misc Revenue - Intermed	\$0	\$0	\$0.00	\$4,950	\$0
612	Transportation Aid	\$73,950	\$80,703	\$79,393.01	\$80,353	\$89,311
613	Library Aid	\$79,860	\$88,744	\$81,642.00	\$95,372	\$85,286
695	Per Pupil Aid (\$450 per pupil line 6)	\$946,350	\$949,050	\$531,250.00	\$321,600	\$327,450
621	Equalization Aid	\$8,549,805	\$8,686,404	\$8,489,974.00	\$8,272,398	\$8,557,473
630	State Special Proj - #387	\$2,000	\$2,592	\$8,333.33	\$27,307	\$0
630	State Special Proj - #522	\$2,000	\$2,599	\$3,521.50	\$0	\$0
630	State Special Proj - #577	\$5,000	\$12,036	\$6,407.52	\$5,338	\$2,250
630	State Special Proj - #583	\$12,000	\$15,920	\$16,240.00	\$15,280	\$15,280
641	State Special Proj - #516 Youth App	\$5,000	\$25,314	\$8,293.31	\$0	\$0
650	State SAGE Aid	\$540,000	\$542,928	\$631,113.23	\$571,151	\$544,274
660	State Rev thru Local Gov	\$34,195	\$8,813	\$13,276.02	\$9,668	\$10,022
690	4k Start Up Grant	\$0	\$0	\$0.00	\$228,000	\$0
691	Computer Aid	\$0	\$37,386	\$36,844.00	\$38,654	\$49,301
713	Vocational Education	\$19,037	\$17,509	\$18,213.00	\$18,389	\$18,802
730	Special Proj Grants-#387 Peer ment	\$987	\$8,333	\$0.00	\$0	\$0
730	Special Proj Grants-#381 Prj Enrich	\$0	\$9,800	\$0.00	\$0	\$0
730	Special Proj Grants-#329	\$0	\$0	\$0.00	\$0	\$0
730	Special Proj Grants-#365	\$65,038	\$143,686	\$0.00	\$80,059	\$80,286
730	Special Proj Grants -#391	\$0	\$0	\$0.00	\$0	\$0
630	Safet Grant WI DOJ	\$119,489	\$0	\$0.00	\$0	\$0
751	Title I A - Basic Program-#141	\$330,850	\$330,118	\$414,943.05	\$404,962	\$394,324
751	Title I A -#149	\$33,548	\$20,701	\$36,391.02	\$29,499	\$30,858
751	Title IV A -	\$21,533	\$0	\$0.00	\$0	\$0
751	Title I A - ARRA -#822	\$0	\$0	\$0.00	\$0	\$0
752	Title V -#157	\$0	\$0	\$0.00	\$0	\$0
763	Fed School to Work	\$0	\$0	\$0.00	\$0	\$0
780	Federal Aid Received thru State	\$50,000	\$100,317	\$179,105.51	\$83,422	\$10,259
861	Sale of Fixed Assets	\$10,000	\$13,600	\$20,555.75	\$13,450	\$9,792
862	Land and Real Property Sales	\$114,000	\$0	\$0.00	\$0	\$0
964	Insurance Refund	\$21,000	\$21,593	\$29,389.00	\$32,208	\$32,540
968	Debt Premium	\$0	\$0	\$0.00	\$0	\$0
971	Other Refunds	\$0	\$0	\$10,778.00	\$0	\$3
972	Non-Ded Refund Receipt	\$0	\$0	\$0.00	\$0	\$0
981	Medicaid Reimbursement	\$0	\$0	\$0.00	\$0	\$0
990	Miscellaneous	\$10,000	\$4,060	\$16,244.10	\$18,634	\$22,956
	TOTAL REVENUE	\$25,615,442	\$25,078,619	\$24,344,491.27	\$23,932,171	\$23,216,854

**SCHOOL DISTRICT OF WAUPACA
EXPENDITURE BUDGET BREAKOUT BY CATEGORY
GENERAL FUND 10**

	2018-2019 Budget Percent	2018-2019 Budget Hearing Budget
Salary	48.8%	
Fringe Benefits	16.3%	\$12,487,890
Operating Transfers (Spec Ed / Food Service Salary & Fringe)	9.7%	\$4,186,332
		\$2,494,541
<u>Non-Salary Expenses</u>		
Elementary (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	1.3%	\$336,660
Middle School (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	0.6%	\$152,330
High School (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	1.0%	\$267,306
Maintenance / Operation	2.1%	\$549,576
Utilities	2.9%	\$736,000
Transportation	4.7%	\$1,194,474
Postage / Printing / Paper	0.1%	\$26,000
Telephone / Internet	0.2%	\$60,000
Technology	1.1%	\$285,000
Co-Curricular	0.0%	\$6,084
Open Enrollment	3.7%	\$960,500
CESA Payments	0.1%	\$16,200
Insurance	0.8%	\$217,495
Debt Service	0.0%	\$0
Other (Supplies, Equipment, Travel, Training, Admin, Board, Legal, etc.)	6.4%	\$1,639,054
TOTAL	100.0%	\$25,615,442
Formula Check		\$25,615,442

BUDGET SUMMARY
SCHOOL DISTRICT
OF WAUPACA

Fund	Budget 2018-2019	Projected Revenue 2018-2019	Actual	Projected	FY17-18 Actual Expenses	FY16-17 Actual Expenses	FY15-16 Actual Expenses	FY14-15 Actual Expenses	FY13-14 Actual Expenses
			Beginning Fund Balance 2018-2019	Ending Fund Balance 2018-2019					
10	General Fund								
	\$12,487,890				\$12,304,562	\$12,097,012	\$12,180,579	\$11,902,443	\$11,866,173
	\$4,186,332				\$4,131,661	\$3,988,767	\$4,029,245	\$4,051,272	\$4,105,042
	\$336,660				\$153,076	\$199,470	\$183,720	\$181,124	\$234,289
	\$152,330				\$138,180	\$182,022	\$185,975	\$175,223	\$242,463
	\$267,306				\$273,494	\$229,806	\$246,977	\$255,624	\$326,886
	\$5,690,383				\$6,559,734	\$4,899,433	\$4,663,641	\$4,742,724	\$3,628,430
	\$2,494,541				\$2,456,605	\$2,134,750	\$2,011,656	\$1,822,873	\$1,627,202
	\$25,615,442	\$25,615,442	\$8,609,269	\$8,609,269	\$26,017,312	\$23,731,260	\$23,501,792	\$23,131,283	\$22,030,487
21	\$180,000	\$200,000	\$244,550	\$264,550	\$308,124	\$124,685	\$99,828	\$54,698	\$79,863
27	Special Education								
	\$2,863,987				\$2,776,104	\$2,637,842	\$2,426,721	\$2,316,124	\$2,194,972
	\$837,754				\$790,990	\$711,116	\$674,244	\$662,828	\$603,399
	\$232,867				\$355,588	\$218,251	\$236,679	\$264,316	\$235,940
	\$3,934,608	\$3,934,608	\$0	\$0	\$3,922,682	\$3,567,209	\$3,337,644	\$3,243,267	\$3,034,311
38	\$216,256	\$216,256	\$0	\$0					
39	\$2,994,503	\$2,866,494	\$128,009	\$0	\$3,181,343	\$3,181,005	\$6,933,473	\$3,418,663	\$3,367,922
41	\$0	\$0	\$0	\$0	\$71,205	\$0	\$5,000	\$44,330	\$555,730
49	\$17,355	\$0	\$171,822	\$0	\$1,587,766	\$859	\$30,066	\$16,244	\$234,724
	\$17,355	\$0	\$171,822	\$0	\$1,658,971	\$859	\$35,066		
50	Food Service								
	\$0				\$650	\$472,795	\$471,358	\$439,178	\$449,485
	\$0				\$0	\$81,649	\$81,832	\$94,195	\$82,501
	\$1,217,933				\$1,218,477	\$533,310	\$527,225	\$532,492	\$547,922
	\$1,217,933	\$1,075,000	\$0	-\$142,933	\$1,219,127	\$1,087,753	\$1,080,416	\$1,065,865	\$1,079,908
	\$34,176,097	\$33,691,544	\$9,153,650	\$8,730,886	\$36,307,560	\$31,692,771	\$34,988,219	\$30,958,107	\$30,148,220
Note: Does not include Fund 60 & 72									

-36-

Recommended Format for Budget Adoption

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

BUDGET ADOPTION 2018-19*			
GENERAL FUND (FUND 10)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance (Account 930 000)	8,934,814.55	9,548,046.46	8,609,268.55
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	9,548,046.46	8,609,268.55	8,609,268.55
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	9,548,046.46	8,609,268.55	8,609,268.55
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	12,718,056.92	12,884,606.72	13,327,742.00
240 Payments for Services	14,034.75	13,205.20	13,000.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	38,259.67	32,582.24	30,000.00
280 Interest on Investments	27,805.39	62,583.31	65,000.00
290 Other Revenue, Local Sources	56,694.99	52,056.42	234,058.00
Subtotal Local Sources	12,854,851.72	13,045,033.89	13,669,800.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	857,733.00	911,294.00	900,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	857,733.00	911,294.00	900,000.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	8,293.31	29,783.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	8,293.31	29,783.00	0.00
State Sources			
610 State Aid -- Categorical	161,035.01	169,447.14	153,810.00
620 State Aid -- General	8,489,974.00	8,686,404.00	8,549,805.00
630 DPI Special Project Grants	34,502.35	37,011.55	140,489.00
640 Payments for Services	0.00	0.00	5,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	631,113.23	542,928.14	540,000.00
660 Other State Revenue Through Local Units	13,276.02	8,812.60	34,195.00
690 Other Revenue	568,094.00	986,435.61	946,350.00
Subtotal State Sources	9,897,994.61	10,431,039.04	10,369,649.00
Federal Sources			
710 Federal Aid - Categorical	18,213.00	17,509.00	19,037.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	0.00	153,486.00	66,025.00
750 IASA Grants	451,334.27	350,819.21	385,931.00
760 JTPA	0.00	0.00	0.00

770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	179,105.51	100,317.46	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	648,652.78	622,131.67	520,993.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	20,555.75	13,600.00	124,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	20,555.75	13,600.00	124,000.00
Other Revenues			
960 Adjustments	29,389.00	23,321.10	21,000.00
970 Refund of Disbursement	10,778.00	0.00	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	16,244.10	2,331.84	10,000.00
Subtotal Other Revenues	56,411.10	25,652.94	31,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	24,344,492.27	25,078,534.54	25,615,442.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	4,643,889.83	4,588,769.22	4,599,318.00
120 000 Regular Curriculum	4,506,559.11	4,591,862.36	4,602,351.00
130 000 Vocational Curriculum	1,247,872.15	1,176,893.61	1,203,952.00
140 000 Physical Curriculum	660,826.59	678,590.87	665,363.00
160 000 Co-Curricular Activities	470,001.87	480,279.65	470,917.00
170 000 Other Special Needs	194,917.82	194,882.23	191,083.00
Subtotal Instruction	11,724,067.37	11,711,277.94	11,732,984.00
Support Sources			
210 000 Pupil Services	719,074.88	763,622.52	798,737.00
220 000 Instructional Staff Services	865,133.21	1,181,460.66	1,358,430.00
230 000 General Administration	676,833.10	628,280.85	666,033.00
240 000 School Building Administration	1,272,215.68	1,226,000.71	1,202,102.00
250 000 Business Administration	4,223,733.49	4,994,952.49	4,297,583.00
260 000 Central Services	787,327.33	1,551,775.08	1,538,029.00
270 000 Insurance & Judgments	298,504.55	262,531.05	257,413.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	172,692.50	169,460.80	166,157.00
Subtotal Support Sources	9,015,514.74	10,778,084.16	10,284,484.00
Non-Program Transactions			
410 000 Inter-fund Transfers	2,134,750.26	2,504,590.20	2,637,474.00
430 000 Instructional Service Payments	840,229.74	1,023,179.03	960,500.00
490 000 Other Non-Program Transactions	16,698.25	181.12	0.00
Subtotal Non-Program Transactions	2,991,678.25	3,527,950.35	3,597,974.00
TOTAL EXPENDITURES & OTHER FINANCING USES	23,731,260.36	26,017,312.45	25,615,442.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	94,278.33	97,998.10	244,549.69
900 000 Ending Fund Balance	97,998.10	244,549.69	264,549.69
REVENUES & OTHER FINANCING SOURCES	128,404.98	454,676.01	200,000.00
100 000 Instruction	92,125.25	0.00	0.00
200 000 Support Services	32,559.96	308,124.42	180,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	124,685.21	308,124.42	180,000.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00

REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	2,134,750.26	2,456,605.08	2,494,541.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	108,826.75	42,922.07	62,216.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	108,826.75	42,922.07	62,216.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	27,027.41	19,241.33	15,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	27,027.41	19,241.33	15,000.00
State Sources			
610 State Aid -- Categorical	708,683.00	747,882.00	800,000.00
620 State Aid -- General	18,923.00	15,210.00	1,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00
Subtotal State Sources	727,606.00	763,092.00	801,000.00
Federal Sources			
710 Federal Aid - Categorical	5,437.00	0.00	0.00
730 DPI Special Project Grants	428,521.00	466,858.00	461,851.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	135,040.52	173,964.03	100,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	568,998.52	640,822.03	561,851.00
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	3,567,208.94	3,922,682.51	3,934,608.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	2,729,630.83	3,008,541.25	3,017,688.00

160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	2,729,630.83	3,008,541.25	3,017,688.00
Support Sources			
210 000 Pupil Services	472,533.75	495,557.44	497,064.00
220 000 Instructional Staff Services	204,559.79	207,361.65	207,992.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	67,773.88	79,594.05	79,836.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	744,867.42	782,513.14	784,892.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	52,805.71	103,412.29	103,727.00
490 000 Other Non-Program Transactions	39,904.98	28,215.83	28,301.00
Subtotal Non-Program Transactions	92,710.69	131,628.12	132,028.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,567,208.94	3,922,682.51	3,934,608.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	182,965.36	156,678.36	128,010.57
900 000 ENDING FUND BALANCES	156,678.36	128,010.57	0.71
TOTAL REVENUES & OTHER FINANCING SOURCES	3,154,718.00	3,368,931.00	3,082,750.00
281 000 Long-Term Capital Debt	3,181,005.00	3,397,598.79	3,210,759.86
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,181,005.00	3,397,598.79	3,210,759.86
842 000 INDEBTEDNESS, END OF YEAR	6,045,000.00	2,970,000.00	611,656.17

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	186,333.30	242,943.05	17,355.40
900 000 Ending Fund Balance	242,943.05	17,355.40	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	57,468.47	1,433,383.54	0.00
100 000 Instructional Services	844.48	0.00	0.00
200 000 Support Services	14.24	1,658,971.19	17,355.40
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	858.72	1,658,971.19	17,355.40

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	83,954.76	93,950.42	0.00
900 000 ENDING FUND BALANCE	93,950.42	0.00	(142,933.00)
TOTAL REVENUES & OTHER FINANCING SOURCES	1,097,748.34	1,125,176.64	1,075,000.00
200 000 Support Services	1,087,752.68	1,219,127.06	1,217,933.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,087,752.68	1,219,127.06	1,217,933.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00

TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

**School District of Waupaca
BUDGET PUBLICATION, 2018-19
Required Published Budget Summary Format**

A budget summary, notice of the place where the budget in detail may be examined, the time and place for a public hearing on the budget must be published or distributed under s. 65.90. The required minimum detail for the published summary is as follows:

GENERAL FUND	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance	8,934,814.55	9,548,046.46	8,609,268.55
Ending Fund Balance	9,548,046.46	8,609,268.55	8,609,268.55
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	12,854,851.72	13,045,033.89	13,669,800.00
Inter-district Payments (Source 300 + 400)	857,733.00	911,294.00	900,000.00
Intermediate Sources (Source 500)	8,293.31	29,783.00	0.00
State Sources (Source 600)	9,897,994.61	10,431,039.04	10,369,649.00
Federal Sources (Source 700)	648,652.78	622,131.67	520,993.00
All Other Sources (Source 800 + 900)	76,966.85	39,252.94	155,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	24,344,492.27	25,078,534.54	25,615,442.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	11,724,067.37	11,711,277.94	11,732,984.00
Support Services (Function 200 000)	9,015,514.74	10,778,084.16	10,284,484.00
Non-Program Transactions (Function 400 000)	2,991,678.25	3,527,950.35	3,597,974.00
TOTAL EXPENDITURES & OTHER FINANCING USES	23,731,260.36	26,017,312.45	25,615,442.00

SPECIAL PROJECTS FUND	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance	94,278.33	97,998.10	244,549.69
Ending Fund Balance	97,998.10	244,549.69	264,549.69
REVENUES & OTHER FINANCING SOURCES	3,695,613.92	4,377,358.52	4,134,608.00
EXPENDITURES & OTHER FINANCING USES	3,691,894.15	4,230,806.93	4,114,608.00

DEBT SERVICE FUND	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance	182,965.36	156,678.36	128,010.57
Ending Fund Balance	156,678.36	128,010.57	0.71
REVENUES & OTHER FINANCING SOURCES	3,154,718.00	3,368,931.00	3,082,750.00
EXPENDITURES & OTHER FINANCING USES	3,181,005.00	3,397,598.79	3,210,759.86

CAPITAL PROJECTS FUND	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance	186,333.30	242,943.05	17,355.40
Ending Fund Balance	242,943.05	17,355.40	0.00
REVENUES & OTHER FINANCING SOURCES	57,468.47	1,433,383.54	0.00
EXPENDITURES & OTHER FINANCING USES	858.72	1,658,971.19	17,355.40

JOD SERVICE FUND	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance	83,954.76	93,950.42	0.00
Ending Fund Balance	93,950.42	0.00	(142,933.00)
REVENUES & OTHER FINANCING SOURCES	1,097,748.34	1,125,176.64	1,075,000.00
EXPENDITURES & OTHER FINANCING USES	1,087,752.68	1,219,127.06	1,217,933.00

COMMUNITY SERVICE FUND	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
GROSS TOTAL EXPENDITURES -- ALL FUNDS	31,692,770.91	36,523,816.42	34,176,098.26
Interfund Transfers (Source 100) - ALL FUNDS	2,134,750.26	2,504,590.20	2,637,474.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	29,558,020.65	34,019,226.22	31,538,624.26
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		15.09%	-7.29%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
General Fund	12,713,345.00	12,862,614.00	13,322,742.00
Referendum Debt Service Fund 39	3,154,718.00	3,152,674.00	2,866,494.00
Non-Referendum Debt Service Fund 38	0.00	216,257.00	216,256.00
Capital Expansion Fund	0.00	0.00	0.00
Property Chargebacks	0.00	16,699.00	0.00
TOTAL SCHOOL LEVY	15,868,063.00	16,248,244.00	16,405,492.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		2.40%	0.97%

Chapter 5 FUND DEFINITIONS

The following are funds reported in the school district's Annual and Budget reports to the DPI categorized by the activities that occur within the funds. The reported funds in each category have similar function-object expenditure coding.

Instructional Funds

Instructional funds are funds where elementary and secondary instruction (i.e. K - 12) activities (100 000 function series) pupil support activities (210 000 function series) or instructional staff support (220 000 function series) are recorded.

Fund 10 General Fund

The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

Fund 21 Special Revenue Trust Fund

This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

Fund 23 "TEACH" Fund

This fund is used to account for programs funded with grants and loans from the TEACH Wisconsin Board. There may be a fund balance or a deficit in this fund as permitted by the TEACH Board.

No separate cash or investment accounts are required for this fund. Any interest earnings resulting from an invested balance in this fund should be credited to this fund.

Fund 27 Special Education Fund

The fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. Also included are charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. School Age Parent costs are also charged to this Fund. No fund balance or deficit can exist in this fund.

Fund 29 Other Special Project Funds

Used to report special revenue K - 12 instructional programs not required to be discretely reported in Funds 21, 23, or 27. The district may account for in such programs in Funds 22, 24, 25, 26, 28 (which are not presently assigned by DPI for reporting purposes) and/or Fund 29. If the district uses funds other than Fund 29, the district must combine and report these funds as Fund 29. A fund balance may exist in this fund.

Programs reported as Fund 29 include Federal Indian Education funded programs and "Head Start" revenues used to fund K-12 instructional programs. "Head Start" revenues used in district operated child care operations are to be reported in Fund 80, Community Services.

Fund 91 Packaged Services

This fund is used to account for expenditures made by a host district for programs made available to other districts through a CESA. The CESA makes the packaged service available to school districts. The participating districts, including the host district, will pay CESA for their share of the program. CESA payments to the host district are the only revenue recorded in this subfund and must equal expenditures. The CESA applies for any program related aid and handles any required aid distribution. No fund balance or deficit can exist in this fund. Special education related services provided by a CESA should be accounted for in Fund 27, not Fund 91.

Fund 93 TEACH Program Consortium

This fund is used to account for consortia programs funded with grants and loans from the TEACH Wisconsin Board. There may be a fund balance or a deficit in this fund as permitted by the TEACH Board.

Fund 99 Other Package and Cooperative Program Funds

This fund is to be used for all other types of cooperative instructional funds. No fund balance or deficit can exist in this fund. Special education related cooperative programs should be accounted for in Fund 27.

Debt Service Funds

These funds are used for recording transactions related to repayment of the following general obligation debt: promissory notes (issued per statute 67.12(12)), bonds, state trust fund loans, and TEACH loans. Also included in these fund are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by the DPI. Debt tax levies must be recorded in these funds. TEACH loan payments are not recorded in a debt service fund unless the district has incurred the TEACH debt as general obligation debt. TEACH debt is usually incurred as a capital lease transaction.

The resources in these funds may not be used for any other purpose as long as a related debt remains. For this reason separate checking and/or investment accounts for debt service funds is highly recommended.

Subfunds may be established for various debt issues. If subfunds are established, funds 31 - 37, and/or 39 may be used for debt authorized prior to August 12, 1993 or approved by referendum. Fund 38 is required to be used to report transactions pertaining to non-referendum debt authorized after August 12, 1993.

If the district is required to have a debt service tax levy as a result of participating in a consortium, the levy is recorded in the appropriate debt service fund with the appropriate principal and interest accounts charged when payment (usually to the consortium's fiscal agent) occurs.

Fund 38 Non-Referendum Debt Service Fund

This fund is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund.

Fund 39 Referendum Approved Debt Service Funds

This fund is used to account for transactions for the repayment of debt issues that were either: authorized by school board resolution before August 12, 1993, or approved by referendum. The district may account for in such referendum approved debt service transactions in Funds 31, 32, 33, 34, 36, 37 (which are not presently assigned by DPI for reporting purposes) and/or Fund 39. If the district uses funds other than Fund 39, the district must combine and report these funds as Fund 39. A fund balance may exist in this fund.

Capital Projects Funds

These funds are used to account for expenditures financed through the use of bonds, promissory notes issued per statute 67.12(12), state trust fund loans, land contracts, an expansion fund tax levy established per statute 120.10(10m) or projects funded with a TIF capital improvement levy (Kenosha School District only). As permitted a capital project fund may also be used to record capital lease transactions involving a "letter of credit" or where use of the lease proceeds extends beyond the fiscal year end.

Capital projects funded through other sources of revenue such as gifts, grants, sale of capital objects, etc. may be accounted for in these funds depending on the circumstances. Proceeds from the sale of buildings, sites and equipment may be placed in this fund with annual meeting approval only. Expenditures is financed through General Fund tax levy or balance are always recorded in the General Fund.

The use of subfunds is required for audit reporting and legal compliance purposes. Subfunds 42, 43, 46 - 47 and/or 49 may be used as necessary to account for revenues other than an expansion fund tax levy authorized statute 120.10(10m) or a TIF capital improvement levy. Fund 41 is used for transactions financed with an expansion fund tax levy. Fund 48 is used for transactions financed with a TIF capital improvement tax levy.

Any balance remaining in a subfund established with borrowing proceeds must be transferred to the related debt service fund account upon project completion.

The resources in capital projects funds may not be used for any purpose other than that for which the fund was established. For this reason a separate checking and/or investment account for these funds is highly recommended.

Fund 41 Capital Expansion Fund

Projects financed with tax levy per statute 120.10(10m). State statute restricts the use of this fund for capital expenditures related to buildings and sites. Equipment cannot be acquired through the use of this Fund. For the purpose of determining eligible expenditures from this Fund, the DPI defines "capital expenditures related to buildings and sites" as being expenditures for acquiring and remodeling buildings and sites, and maintenance or repair expenditures that extend or enhance the service life of buildings and building components, sites and site components.

Fund 44 Qualified Zone Academy Bond Projects Fund

Projects financed with Qualified Zone Academy Bond funding. This fund is optional and is included in Fund 49 for reporting purposes.

Fund 45 Qualified School Construction Bond Projects Fund

Projects financed with Qualified School Construction Bond program funding. This fund is optional and is included in Fund 49 for DPI reporting purposes.

Fund 48 TIF Capital Improvement Levy Fund

Projects financed with a tax levy per statute 120.135. Only the Kenosha School District meets the requirements for such a levy. A fund balance may exist in this fund.

Fund 49 Other Capital Project Funds

Used to report capital project fund activities not required to be reported in Funds 41 or 48. The district may account for in such projects in Funds 42, 43, 46, 47 (which are not presently assigned by DPI for reporting purposes) and/or Fund 49. If the district uses funds other than Fund 49, the district must combine and report these funds as Fund 49. A fund balance may exist in this fund.

Food and Community Service Funds

These funds are used to account and report transactions of the district's food and community service activities. No K-12 instructional (100 000 series) or instructional support related functions are recorded in these funds.

Fund 50 Food Service Fund

All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the district's Food Service Fund. Any food service fund deficit, resulting from **student** food services, must be eliminated by an operating transfer from the General Fund. Any food service fund deficit, resulting from **elderly** food services, must be eliminated by a transfer from the district's Community Service Fund. The maximum that may be transferred if the district does not have a deficit in the Food Service Fund is limited to an amount necessary to cover a current year deficit in a particular food service program (National School Lunch, Breakfast, Ala Carte, etc.)

Fund 80 Community Service Fund

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Expenditures for these activities, including cost allocations for salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The district may adopt a separate tax levy for this Fund. Building use fees charged for utilities and other operational costs must be recorded in the General Fund if no cost allocation was made for these to the Community Service Fund.

Statute 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services.

The School Board must establish a Community Service Fund pursuant to s. 120.13(19). A budget for the Community Service Fund must be adopted as required by s. 65.90. Any tax necessary to operate the Community Service Fund is considered a "operation" levy subject to s. 120.10(8) and s. 120.12(3).

Access to Community Service Fund activities cannot be limited to pupils enrolled in the district's K-12 educational programs. Other funds, such as the General Fund and the Special Projects Funds, carry out the day to day K-12 educational operations of the district. All activities associated with a well-rounded curriculum (curricular and extra-curricular activities) are to be accounted for in these funds and in pupil organization accounts contained in the Agency Fund (Fund 60).

Excluded from a Community Service Fund are any academic subjects and extra-curricular activities available only to pupils enrolled in the district. Student activities such as inter-scholastic athletics and other extra-curricular activities, pupil clubs, dances, field trips, student seminars and symposiums also may not be funded through Community Service.

A school board may, under s. 120.13(17), grant temporary use of school grounds, buildings, facilities or equipment, under conditions, including fees as determined by the school board. A Community Service Fund should not be established for providing access to district property for organizations such as youth, theater, and other groups not under the control of the school board unless the district is incurring additional direct cost that will not be recovered through fees, therefore requiring a tax levy subsidy.

Agency Fund

Fund 60 Agency Fund

This fund is used primarily to account for assets held by the district for pupil organizations. Funds held for parent organizations may be accounted for in this fund and are accounted for as a liability to the parent organization. Parent organization funds may be accounted for in Fund 60. The parent organization may not be a separate 501(c)(3) entity. Receipts such as pupil deposits for books, locks, etc; other receipts such as school lunch collections, athletic admissions and other fees may be temporarily deposited to agency fund checking accounts maintained at school locations until these items are remitted the district's business office for placement in required funds.

Only balance sheet accounts for this Fund are reported in the Budget and Annual Reports. However, auxiliary records of receipts and disbursements must be maintained in at locations administering the accounts. Pupil organizations accounted for in this fund may give money to the district. It is recorded as a gift in the receiving fund.

Trust Funds

These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds.

Fund 72 Private Purpose Trust Fund

This fund is used to account for gifts and donations specified for the benefit of private individuals and organizations not under the control of the school board. Scholarships are recorded in this fund. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

Gifts and donations for district operated instructional programs are recorded and accounted for in the Special Revenue Trust Fund (Fund 21).

Fund 73 Employee Benefit Trust Fund

This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements. Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally established irrevocable trust.

Fund 76 Investment Trust Fund

This fund is used to account the external (non-district) portion of investment pools sponsored by the district.

Chapter 7 FUNCTION DEFINITIONS

100 000 INSTRUCTION

110000 Undifferentiated Curriculum

An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils. Examples include a language arts/social studies core program or a first-grade class where a teacher teaches reading, writing, arithmetic, penmanship, etc. to the same group of pupils. *This definition does not imply that only elementary level programs are coded here.*

120000 Regular Curriculum

An instructional setting in which a teacher is responsible for instructing a group of pupils in only one curricular area not required to be reported under vocational, health, special or co-curriculum functions.

131000 Vocational Curriculum - Agriculture Education

Instructional activities that enable students to acquire the background, knowledge, skills, and attitudes to enter agriculturally-related occupations.

132000 Vocational Curriculum - Business Education

Instructional activities that enable students to acquire the background, knowledge, skills, that are applied in the business world or for personal use.

133000 Vocational Curriculum - Marketing Education

Instructional activities that prepare students to perform activities that direct the flow of goods and services, including appropriate use, from the producer to consumer. These activities include selling, buying, transporting, financing, and their management.

134000 Vocational Curriculum - Health Occupations Education

Instructional activities that provide students with the knowledge, skills, and understanding required by occupations that support the health professions.

135000 Vocational Curriculum - Family & Consumer Education

Instructional activities that enable students to acquire the knowledge and develop the understanding, attitude, and skills relevant to personal, home, and family life, and to home economics occupations.

136000 Vocational Curriculum - Technology Education

Instructional activities that develop students' understanding about all aspects of industry and technology that help students make occupational choices or prepare them to enter advanced trade and industrial or technical education activities.

138000 Vocational Curriculum - Special Needs

Instructional activities designed to develop in the handicapped special needs pupil the knowledge, skills, and attitudes that relate to the work world and profitable use of leisure time.

139000 Other Vocational Curriculum

Vocational instructional activities not required to be coded elsewhere.

140000 Physical Curriculum

Instructional activities concerned with health and safety in daily living, physical education, and recreation. *Appropriate sub-function coding will be necessary for claiming Driver's Education Aid.*

150000 Special Education Curriculum

Instructional activities for pupils with disabilities and provided by specially qualified personnel as required by an Individual Educational Program (IEP) for such pupils. *Appropriate sub-function coding will be necessary for claiming Special Education Aid.*

160000 Co-Curricular Activities

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.

171000 Culturally/Socially Disadvantaged

Instructional activities designed to assist students in interaction with others and in responding to the social demands of the environment.

172000 Gifted & Talented

Instructional activities for the mentally gifted or talented.

173000 Non-Special Education Home Bound

Instructional programs for homebound pupils not required by an IEP or as part of a school age parent program.

174100 School Age Parent Classroom

Instructional activities for students placed in this program.

174200 School Age Parent Home Bound

Instructional activities for students placed in this program.

179000 Other Special Needs

Special needs instructional activities not required to be reported elsewhere. 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.

200 000 SUPPORT SERVICES

211000 Direction of Pupil Services

Activities associated with the directing, managing and supervising of the pupil service program. EEN activities performed by eligible personnel are to be coded to function 223 300 "Exceptional Education Supervision and Coordination".

212000 Social Work

Activities investigating and diagnosing student problems arising out of the home, school, or community; casework and group work services for the child, parent, or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his or her problem.

213000 Guidance

Activities involving counseling with students and parents; consulting with other staff members on learning problems; evaluating the abilities of students; assisting students as they make their own educational and career plans and choices; assisting students in personal and social development; providing referral assistance; and working with other staff members in planning and conducting guidance programs for students.

214000 Health

Physical and mental health services that are not direct instructional activities. Include here activities that provide students with appropriate medical, dental, and nursing services.

215000 Psychological Services

Activities concerned with administering psychological tests and interpreting the results; gathering and interpreting information about student behavior; working with other staff members in planning school programs to meet the special needs of students as indicated by psychological tests and behavior evaluation; and planning and managing a program of psychological services, including psychological counseling for students staff and parents.

216000 Speech Pathology and Audiology

Activities which identify, assess, and treat non-special education children with speech, hearing, and language impairments. Programs required by special education pupils as a result of an IEP evaluation are to be coded to the appropriate 150 000 function series accounts.

217000 Attendance

Activities involving acquiring and maintaining records concerning school attendance, census data, pupils' cumulative data, and enforcing attendance requirements.

218100 Occupational Therapy

Occupational therapy activities for pupils with disabilities as determined by an IEP team.

218200 Physical Therapy

Physical therapy activities for pupils with disabilities as determined by an IEP team.

219000 Other Pupil Services

Other support services for students not required to be accounted for elsewhere. Cost of services provided non special education students pursuant to a 504 Plan are recorded here (using Fund 10 in most cases).

221100 Direction of Improvement of Instruction

Activities associated with directing, managing, and supervising the improvement of instructional services.

221200 Curriculum Development

Activities designed to aid teachers in developing the curriculum materials, and understanding and appreciating the various techniques which stimulate and motivate students.

221300 Instructional Staff Training

Activities designed to contribute to the professional or occupational growth and competence of the instructional staff during the time of their service to the school system or school. Among these activities are workshops, demonstrations, school visits, courses for college credit for both staff reimbursements and direct payments to colleges and universities, sabbatical leaves, and travel leaves. **All college credit reimbursements to staff and direct district payments to colleges and universities should be coded to Function 221300.** Staff reimbursements would use Object 291 and payments directly to the college or university would be charged to the appropriate Object in the 300 series.

221400 Professional Library

Materials purchased primarily for the use of staff members and normally maintained in a central inventory.

221900 Other Improvement of Instruction

Activities for improvement of instruction not required to be recorded elsewhere.

222000 Library Media

Activities concerned with the acquisition and use of all teaching and learning resources, (other than textbooks, workbooks, or materials used as texts or workbooks) which are accessible to all teachers and students through the Library Media Center or program. *Use of appropriate coding within the Object 430 account series will necessary to claim Common School Fund "Library" aid.*

223100 Athletics Supervision & Coordination

Activities involving supervision and coordination of the athletic program.

223300 Special Education Supervision & Coordination

Activities involving special education program supervision and coordination by personnel with approved special educational leadership certification. Include here associated costs such as clerical assistance, travel, supplies, etc.

223700 Vocational Education Supervision & Coordination

Activities involving vocational education program staff supervision, curricular development, and program evaluation.

223900 Other Instructional Staff Supervision & Coordination

Activities of personnel, such as reading specialists, health education coordinators, home school coordinators, full time department chairpersons, and others who have supervision and coordination responsibilities for specific program areas, and are not required to be classified elsewhere. Expenditures relating to activities of department chairpersons who teach are to be coded to the appropriate instructional (100 000) function series.

229000 Other Instructional Staff Services

Instructional staff supporting services not required to be classified elsewhere.

230000 General Administration

Activities concerned with establishing and administering overall district policies. Include here activities of the school board, district administrator, district-wide community relations administrators, state and federal relations (including activities associated with grant procurement). Activities associated with the overall administration of a school are coded to function 240 000, "School Building Administration". Activities associated with district business officials are coded to function 251000 "Direction of Business". Activities associated with instructional services administration are coded to the appropriate sub-function in the 220 000 series, "Instructional Services".

240000 School Building Administration

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 records, and coordination of school instructional activities.

251000 Direction of Business

Activities concerned with directing, managing, and supervising the district's business operations.

252000 Fiscal

Activities concerned with the fiscal operations of the district. Included here are budgeting, receiving and disbursing funds, financial and property accounting, payroll, inventory control, internal auditing and funds management. This account includes payments for the collection of Medicaid (School Based Services "SBS") revenue. Also included are administrator fees related to post employment fund trusts.

253000 Operation

Activities concerned with keeping the physical plant open, comfortable, and safe for use. Include here daily and seasonal operation activities concerned with sites, buildings, servicing (including routine "preventive maintenance" activities) of equipment and vehicles other than pupil transportation vehicles. Examples of activities included here are utility costs, lawn and landscaping care, snow removal, incidental building repairs and painting, routine servicing of equipment and vehicles other than pupil transportation, school security services including police activities for school functions, hall monitoring, playground supervisors and chaperones. Maintenance activities or repairs of a non-incidental nature are coded to function 254 000 "Maintenance and Repairs" series.

254100 Direction of Maintenance & Repairs

Activities involved in directing, managing, and supervising the maintenance and repairs of school facilities and equipment.

254200 Site Repairs

Activities such as reseeding, re-sodding, seal coating, repair of playground equipment etc.

254300 Building Repairs

Activities involving repair of buildings and building components.

254410 Instructional Equipment Repairs

Activities involving repair of instructional equipment other than vehicles.

254490 Other Equipment Repairs

Activities involving the repair of non-instructional equipment.

254500 Vehicle (Other Than Pupil Transportation) Repairs

Activities involved in maintaining vehicles other than those used for pupil transportation such as automobiles, trucks, tractors, graders, including part replacement.

254600 Maintenance Vehicle Acquisition

Includes the purchase of vehicles used for maintenance activities, including vehicles acquired through a lease-purchase arrangement.

254900 Other Maintenance

Maintenance activities not required to be recorded elsewhere.

255000 Facilities Acquisition & Remodeling

Activities concerned with acquiring sites and buildings; constructing buildings and additions to buildings; structural alterations to buildings, initial installation or extension of service systems and other building and site components.

256100 Direction of Pupil Transportation

Activities pertaining to directing and managing all (including special education) services.

256210 District Operated Pupil Transportation - Regular - Home to School

Transportation of pupils from home to school and return. See functions 256250 and 256260 regarding coding for special education and integration "Chapter 220" transportation.

256220 District Operated Pupil Transportation - Shuttle Service

Transportation of pupils between instructional sites for other than special education programs or integration "Chapter 220" (statute 121.85) purposes.

256240 District Operated Pupil Transportation - Co curricular Activities

Transportation for pupils to participate in co-curricular activities.

256250 District Operated Specialized Transportation

Approved transportation in district operated vehicles involving a special modification of transportation arrangements for children with disabilities as determined by the pupil's IEP. Include here transportation in district owned vehicles for children with disabilities between a boarding home and the pupil's residence, and also transportation for physical or occupational therapy as determined by the individual pupil's IEP.

256260 District Operated Pupil Transportation - Integration

Transportation in district owned vehicles specifically for the "Chapter 220" program.

256270 District Operated Pupil Transportation - Field Trips

Transportation in district owned vehicles of pupils for instructional field trips.

256290 District Operated Pupil Transportation - Other

Costs for operation of district owned vehicles not required to be recorded elsewhere.

256300 Pupil Transportation - Vehicle Acquisition

Activities concerned with the purchase of vehicles to be used for pupil transportation. Include here the full value of vehicles acquired using a capital lease or "installment" purchase arrangement. Vehicle fuel for district-owned vehicles would be charged to function 256 210 and fuel purchased for contracted buses (vehicles) should use Function 256 600 with corresponding Object 348.

256500 Pupil Transportation - Vehicle Repair

Repair, non-routine replacement of parts and painting of pupil transportation vehicles. Non-routine and repair of vehicles not used for pupil transportation is charged to function 254 500.

256600 Pupil Transportation - Vehicle Servicing

Routine servicing of pupil transportation vehicles. Routine servicing of vehicles not used for pupil transportation is charged to operation, specifically function 253 500. This function should be used to account for fuel purchased for contracted vehicles (buses).

256710 Contracted Pupil Transportation- Regular - Home to School
Contracted pupil transportation of pupils from home to school and return.

256720 Contracted Pupil Transportation - Shuttle Services
Contracted transportation of pupils between instructional sites for other than special education programs or integration "Chapter 220" purposes.

256730 Contracted Pupil Transportation- Parent Contract- Regular Home to School
Contracted transportation of pupils through the use of a parent contract for other than special education programs or integration "Chapter 220" purposes.

256740 Contracted Pupil Transportation - Co-curricular activities
Contracted transportation for pupils participating in co-curricular activities.

256750 Contracted Specialized Transportation
Approved transportation in contracted operated vehicles involving a special modification of transportation arrangements for children with disabilities as determined by the pupil's IEP. Include here contracted transportation for children with disabilities between a boarding home and the pupil's residence, and also contracted transportation for physical or occupational therapy as determined by the individual pupil's IEP. Include here the cost of parent transportation contracts for special education purposes.

256760 Contracted Pupil Transportation - Integration
Contracted transportation specifically for the "Chapter 220" program.

256770 Contracted Pupil Transportation - Field Trips
Contracted transportation for instructional field trips.

256790 Contracted Pupil Transportation - Other
Costs for contracted transportation not required to be recorded elsewhere.

256800 Pupil Transportation - Insurance
This function must be used for the cost of insuring the district against property, collision or liability losses involving pupil transportation.

256911 Housing in Lieu of Transportation - Regular Education
Room and board for pupils without an IEP enrolled in instructional programs outside the district.

256912 Housing in Lieu of Transportation - Special Education
Room and board for pupils who have been placed in special education programs per an IEP.

257000 Food Service Operation
Activities concerned with providing food to students and adults. Preparing and serving regular and incidental meals, lunches or snacks in connection with school activities and food delivery are included here. Commodity handling charges use this function with Object 387.

258000 Internal Services
Activities concerned with purchasing, warehousing, printing, mail distribution services. School store purchases should use this function with object 450.

259000 Other Business Administration
Other activities concern with business administration of the district not required to be recorded elsewhere.

260000 Central Services
Activities of a district-wide nature, other than general administration, which support other instructional and supporting service programs. Included here are planning, research, development, information, personnel, and information technology services.

Training for non-instructional staff is recorded here. Training for instructional staff is recorded in function 221 000 "Improvement of Instruction."

270000 Insurance & Judgments

Insurance premiums for district liability, property, fidelity, unemployment compensation. Also recorded here are costs of insurance consultants and other costs related to the preceding items. Employee benefit insurance is classified to the function relating to the employee's salary. Insurance relating to pupil transportation is recorded under function 256 000 "Pupil Transportation". Judgments by courts, state or federal agencies against the district are included in this function. Also included here are "out of court" settlements which if fully adjudicated, could have resulted in a judgment against the district. Costs resulting from failure to pay bills or debt service are recorded against the appropriate function related to the bill or debt service expenditure.

281000 Long Term Capital Debt

Expenditures for the repayment of long-term notes, bonds, state trust fund loans, capital leases, and land contracts that were recorded as a financing source in a capital projects fund when incurred. Also reported here are payments to a CESA for a state trust fund loan where the district is required to have a debt service tax levy relating to it. Function 289000 should be used for debt service payments on loans issued to pay off the district's unfunded prior service liability.

282000 Refinancing

Expenditures for payment of existing district obligations provided through the issuance of long-term debt. Included here are payments of prior service pension liabilities made with the use of debt proceeds.

283000 Long Term Operational Debt

Expenditures for the payment of interest on temporary borrowing, and principal and interest on loans for operational purposes recorded in the General Fund. Debt service payments are made out of Fund 38 and Fund 39.

285000 Post Employment Benefit Debt

Expenditures for the payment of interest and principal on debt incurred for the purpose of funding post employment benefits. Included in this function would be debt service payments on loan proceeds used to make contributions to Fund 73 or interest payments on debt incurred in Fund 73.

289000 Other Long-Term Debt

Expenditures for the payment of interest and principal on other long term district indebtedness. Included in this function is the debt service cost of debt incurred to pay off the district's unfunded prior service pension liability.

291000 Termination Benefits

Expenditures to employees upon separation of service for unused leave such as sick leave or vacation.

292000 Other Retiree Payments

Expenditures for post retirement health benefits when the district is on the pay-as-you-go method for funding benefits (using Object 290). Also, district contributions to a post retirement trust fund in excess of the Annual Required Contribution (ARC)(using Object 218) when the district is funding benefits using an actuarial cost method recognized by generally accepted accounting principles.

299000 Other Support Services

Included here are CESA general administration charges and payments to a CESA for building acquisition or remodeling, either by separate billing or by a surcharge to contracts. CESA program administration costs are charged to the related function code. A payoff of a pension system prior service liability using General Fund resources is also included here. The portion of Title 1 expenditures related to training provided to Private schools are coded here. Expenditures for childcare provided during parent involvement activities or Family Literacy services are coded here. Payments made by Title 1 Spotlight Schools to neighboring districts would code the payment here.

300 000 COMMUNITY SERVICES

310000 Community Services - Adult Education
Activities involved with providing education services to adults outside the district's K-12 instructional program.

390000 Community Services - Other
Other community service activities not required to be reported elsewhere.

400 000 NON PROGRAM TRANSACTIONS

411000 Operating Transfers to Another Fund
An inter-fund transfer other than an indirect cost or residual equity transfer. Operating transfers are allowed only as permitted in reporting requirements to the Department of Public Instruction.

418000 Indirect Cost Transfer to Another Fund
An inter-fund transfer reimbursing another fund for administrative and other "indirect" charges.

419000 Residual Balance Transfer to Another Fund
An inter-fund transfer closing out a fund balance from the paying fund to the receiving fund.

420000 Fiduciary Fund Expenditures
Expenditures from a fiduciary fund, Funds 72, 73, or 76.

431000 General Contracted Instruction or Base Cost Tuition--Non-Open Enrollment
Payments to other public and private agencies for instruction other than special education or co-curricular activities. Includes contracted instructional services that would be coded to a 100000-series function if provided by district staff; contracted pupil or other support services are coded to the appropriate 200000-series function. Includes the base portion of tuition paid for students not enrolled under the open enrollment program, including those also receiving special education services. Base cost tuition is the "regular tuition" calculated under s.121.83, the open enrollment flat rate when used outside that program, or the general non-special education cost of instruction under another method.

433000 Co-Curricular Cooperative Program Charges
Payments to another district for paying district's share of a cooperative co-curricular program.

435000 General Base Cost Tuition--Open Enrollment or Tuition Waiver
Payments to another Wisconsin school district of tuition for students enrolled under the open enrollment program or granted a tuition waiver. Includes payments made by DPI against the final general aid payment. Includes the base portion of tuition for an open enrollment student receiving special education services and paid directly by the district. Tuition is the open enrollment flat rate established by law.

436000 Special Education Contracted Instruction or Additional/Excess Cost Tuition--Non-Open Enrollment
Payments to other public and private agencies for special education instruction. Includes contracted instructional services that would be coded to a 100000-series function if provided by district staff; contracted pupil or other support services are coded to the appropriate 200000-series function. Includes tuition for the excess cost of special education for students not enrolled under the open enrollment program. Additional/excess cost tuition is the "special tuition" calculated under s. 121.83, additional costs above the open enrollment flat rate when that rate is used outside that program, or the excess cost of special education under another method.

437000 Special Education Additional/Excess Cost Tuition--Open Enrollment or Tuition Waiver
Payments to another Wisconsin school district of the additional cost of special education for students requiring special education services and enrolled under the open enrollment program or granted a tuition waiver, paid directly by the district. Tuition is limited to the actual, additional cost of fulfilling a particular student's IEP.

491000 Revenue Transits to Others
Transit of revenues to other entities.

492000 Adjustment & Refunds
Adjustments to accounts and refunds paid to others.

500 000 DISTRICT—WIDE (use only with a Source Code)

Function used with a Source code when it is not necessary to identify a revenue or financing source with a specific function.

Chapter 10 OBJECT DIMENSION SUMMARY

Required Reporting Codes
Optional Codes for local use

100 SALARIES

- 110 Permanent Full Time
- 120 Permanent Part Time
- 130 Temporary Full Time
- 140 Temporary Part Time
- 150 Leave Payments

200 EMPLOYEE BENEFITS

210 Retirement

- 211 Employee's Share Paid by Employer
- 212 Employer's Share
- 218 Contribution to Employee Benefit Trust
- 219 Other Employee Benefits

220 Social Security

- 222 Employer's Share
- 229 Other

230 Life Insurance

240 Health Insurance

- 241 Medical
- 242 Hospitalization
- 243 Dental
- 244 HMO
- 245 DMO
- 246 Optical
- 247 Psychiatric
- 248 Multiple Health Coverage
- 249 Other Health Coverage

250 Other Employee Insurance

- 251 Income Protection
- 252 Automobile
- 253 Homeowner's
- 254 Worker's Compensation
- 259 Miscellaneous Employee Insurance

290 Other Employee Benefits

- 291 College Credit Reimbursement
- 292 Annuity Payments by District for former Employees
- 293 Miscellaneous Benefits
- 295 Taxable Meals
- 296 Other taxable employee benefits

300 PURCHASED SERVICES

310 Personal Services

311 IEP Personal Purchased Medical Services

320 Property Services

323 Operational Services
324 Maintenance Services
327 Construction Services
329 Other Property Services

330 Utilities

331 Gas for Heat
332 Oil for Heat
333 Coal and/or Wood for Heat
334 Electricity for Heat
335 Gas for Other Than Heat
336 Electricity for Other Than Heat
337 Water
338 Sewerage
339 Other Utilities

340 Travel

341 Pupil Transportation
342 Employee Travel
343 Contracted Service Travel
344 Contracted Service Travel—IEP Medical Services
345 Pupil Lodging and Meals
346 Employee Travel for IEP Medical Services
348 Vehicle Fuel

350 Communication

351 Advertising
352 Photography
353 Postage
354 Printing & Binding
355 Telephone
356 Educational Television
357 Educational radio
358 On-line communications—use of computers and modems to access electronic bulletin boards, mail and databases
359 Other Communications

360 Information Technology

370 Payment to Non-Governmental Agencies and Individuals

380 Intergovernmental Payments for Services

381 Payment to Municipality
382 Payment to a Wisconsin School District
383 Payment to a CCDEB
384 Payment to a non-Wisconsin School District
385 Payment to County
386 Payment to CESA (Services only)

- 387 Payment to State
- 388 Payment to Federal Government
- 389 Payment to WTCS District

(Refer to definitions regarding mandatory usage of Objects 382, 384, 385, 386, and 387.)

- 390 Intergovernmental Payments for Services—Purchased IEP Medical Services
 - 391 Payment to Municipality
 - 395 Payment to County
 - 399 Payment to WTCS District

400 NON-CAPITAL OBJECTS

- 410 Supplies
 - 411 General Supplies
 - 413 Computer Supplies
 - 415 Food
 - 416 Medical Supplies
 - 417 Paper
 - 418 Medical Supplies for IEP Medical Services

420 Apparel

- 430 Instructional Media
 - 431 Audiovisual
 - 432 Library Books
 - 433 Newspapers
 - 434 Periodicals
 - 435 Computer Software Programs
 - 438 Microfilm
 - 439 Other Media

440 Non-Capital Equipment

- 443 Containers
- 444 Furnishings
- 445 Measuring Devices
- 446 Tools & Implements
- 449 Other Non-Capital Equipment

450 Resale Items

460 Equipment Components

470 Textbooks & Workbooks

- 471 Textbooks
- 472 Workbooks
- 473 Sheet Music
- 479 Other Instructional Books

480 Non-Instructional Computer Software

490 Other Non-Capital Items

500 CAPITAL OBJECTS

- 510 Sites**
 - 511 Site Purchase**
 - 517 Site Rental**

- 520 Site Components**
 - 521 Site Improvements Addition**
 - 522 Site Improvements Replacement**

- 530 Buildings**
 - 531 Building Acquisition**
 - 537 Building Rental**

- 540 Building Components**
 - 541 Building Improvements Addition**
 - 542 Building Improvements Replacement**

- 550 Equipment/Vehicle -- Initial Purchase**
 - 551 Equipment/Vehicles—Not Depreciated**
 - 552 Equipment/Vehicles—Group Depreciation**
 - 553 Equipment/Vehicles—Individually Depreciated**

- 560 Equipment/Vehicle--Replacement**
 - 561 Equipment/Vehicles—Replacement—Not Depreciated**
 - 562 Equipment/Vehicles—Replacement—Group Depreciation**
 - 563 Equipment/Vehicles -- Replacement—Individually Depreciated**

- 570 Rental of Equipment/Vehicles**
 - 571 Equipment Rental**
 - 572 Vehicle Rental**

600 DEBT RETIREMENT

- 670 Principal**
 - 673 Long-Term Note Principal**
 - 674 State Trust Fund Loan Principal**
 - 675 Long-Term Bond Principal**
 - 676 TEACH Loan Principal**
 - 677 Land Contract Principal**
 - 678 Capital Lease Principal**

- 680 Interest**
 - 682 Temporary Note Interest**
 - 683 Long-Term Note Interest**
 - 684 State Trust Fund Loan Interest**
 - 685 Long-Term Bond Interest**
 - 686 TEACH Loan Interest**
 - 687 Land Contract Interest**
 - 688 Capital Lease Interest**

- 690 Other Debt Retirement**
 - 691 Paying Agent Fees**
 - 692 Coupon Charges**

693 Unfunded Benefit Payoff
699 Miscellaneous

700 INSURANCE AND JUDGMENTS

- 710 District Insurance
 - 711 District Liability Insurance
 - 712 District Property Insurance
 - 713 Worker's Compensation
 - 714 Fidelity Bond Premiums
 - 715 District Multiple Coverage
 - 716 District Student Insurance
 - 719 Other District Insurance
- 720 Judgments and Settlements
- 730 Unemployment Compensation
- 790 Other Insurance and Judgments

800 TRANSFERS

- 810 General
- 820 Special Projects
 - 823 TEACH Fund
 - 827 Special Education Fund
 - 829 Other Projects
- 830 Debt Service
 - 838 Non-referendum Debt Fund
 - 839 Referendum Debt Fund
- 840 Capital Projects
 - 849 Other Capital Projects Fund
- 850 Food Service
- 890 Other Cooperatives Funds

900 OTHER OBJECTS

- 930 Revenue Transits
 - 932 Shared Receipt Distribution to Non-Governmental Agencies
 - 933 Shared Receipt Distribution to School Districts
 - 935 State Grants Transited to Others
 - 936 State Special Education Aid Transited to Others
 - 937 Federal Grants Transited to Others
 - 939 Other Revenue Transited to Others
- 940 Dues and Fees
 - 941 District Dues/Fees

- 942 Employee Dues/Fees
- 943 Pupil Dues/Fees
- 948 Special Assessments
- 949 Other Dues/Fees

- 950 Reorganization Settlement paid to others

- 960 Adjustments
 - 961 Cash
 - 962 Inventory
 - 964 Realized Losses on Investments
 - 965 Self Funded Health Benefit Cost Adjustment
 - 969 Other Adjustments

- 970 Refund of Prior Year Revenue
 - 971 Refund payment
 - 972 Property Tax Chargeback and Equalization Aid Payments

- 980 Medical Service Reimbursement Transmittal
 - 981 Medicaid Receipts Transmitted to Others
 - 989 Other Medical Reimbursements Transited to Others

- 990 Miscellaneous
 - 991 Trust fund expenditures
 - 992 Trust fund Disbursements—Pension
 - 993 Trust Fund Disbursements—HRA
 - 994 Trust Fund Disbursement—Implicit Rate Subsidy
 - 996 Trust Fund Disbursement—TSA and Other Miscellaneous Benefits
 - 998 Unrealized Losses on Investments (Fund 73 only)
 - 999 Other Miscellaneous