

# School District of Waupaca

## Regular Board Meeting Preliminary Budget Hearing

October 10, 2017



Carl Hayek, Business Manager

**School District of Waupaca**  
**Budget Summary**  
**October 10, 2017**

**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 Thursday, October 26, 2017. Following 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 priorities that are in the long-term best interest of students and taxpayers.
- Continue to maintain buildings and grounds such as: Waupaca Learning Center's complete gym floor refurbishment and three roof section replacement - High School's new athletic complex, District Office, Comet Central Café, and Student Services Offices, the Middle Schools playground additions, Chain O'Lakes new wilderness path upgrades.
- Address annual transportation replacement needs to ensure children's safety.

- Continue to provide necessary training to teachers and support services including the new model of Multi-Tiered System of Support, Professional Development and Blood Borne Pathogen and Hazardous Materials training to all staff.
- Continue the evaluation of 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 the 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-twentyeight students under the open enrollment/tuition waiver law and that one hundred-twentysix students will leave the district under the open enrollment/tuition waiver law.
- The District will continue to offer a community based Four Year Old Kindergarten Program in the 2017-18 budget cycle.
- Health Insurance cost will *increase* - .09%.
- Replaced Positions due to Retirement or Resignations: 4.5 FTE Teachers, 8.0 FTE Support Staff, 1.0 FTE High School Principal, 1.0 FTE Assistant Principal (Middle School)
- Added Positions: 5.0 FTE Teachers, 2.0 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 95% of its money from these two revenues: 53% from property taxes/local sources and 42% from general state aid and other state payments. The remaining 5% 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 57% 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 40% of the district's costs. Non-program expenditures include open enrollment and general tuition payments and accounts for 3% 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 78% of the budget, thus being the single largest cost item. All other non-salary expenditures account for 22% 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 2017-18 budget is estimated at \$16,340,237. If one views the *School District of Waupaca's Mill Rate Pattern* chart, it will show last years mill rate at \$10.98 per \$1000 of property value, which compared to this year's projection of \$10.85, shows a projected Mill Rate decrease of \$0.13 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 possible mill rate decrease are the overall property valuation projection increase of 4.24%, the increase of State General Aid of \$93,907 depicted

on graphs *School District of Waupaca General State Aid Loss History & School District of Waupaca Property Valuation History*, and the 2016 Debt Refinancing Tax levy savings of \$219,000.

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 26, 2017.

### **Taxing Below the Legal Allowable Revenue Limit by \$485,686**

The 2017-18 proposed budget basically proposes a balanced budget (Fund 10 = Revenues \$24,937,494 – Expenses = \$24,937,587) a \$93 difference.

Remarkably, the district is still proposing to tax below the allowable revenue limit by \$485,686 this school year which is depicted on the *School District of Waupaca Taxing Under the Allowable Revenue Limit* graph which reduces taxpayers tax dollar impact. Also note, that the School District of Waupaca is one of only 5 school districts that taxed below the allowable revenue limit by \$1M last year which is depicted on the *Top and Only School Districts – Taxing Under the allowable Revenue Limit by at least 1 Million Dollars* chart (from 2016-17 DPI Annual Report Data).

*\*Note: Only 5 School Districts in the State of Wisconsin Taxed at least \$1M below the allowable revenue limit out of 424 school districts.*

### **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 2015-16 CEC cost per student is \$10,556. The average CEC cost for the seven Surrounding School Districts including Waupaca is \$10,456 while the State average school district cost is \$11,307. Depicted on the *2015-16 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 2015-16 TEC cost is \$12,883 per student. The average TEC cost for the seven Surrounding School Districts including Waupaca is \$12,013 while

the State average school district cost is \$12,888 per student. Depicted on the 2015-16 Surrounding District's Total Educational Cost Comparisons chart.

The School District of Waupaca's 2015-16 CEC cost per student is higher than the six Surrounding School Districts and lower than the State Average. However, the TEC cost is greater than surrounding school districts (who all tax 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.

The School District of Waupaca is spending more on instruction cost than the surrounding school districts per pupil and spending about the same per pupil as the State Average while being only one of five school districts taxing at least \$1M below the allowable revenue cap which is remarkable.

*\* DPI, 2015-16 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 2015-16 CEC cost per student is \$10,556. The average CEC cost for the CESA 5 schools (34 school districts including Waupaca) is \$10,864 while the State average school district cost is \$11,307. Depicted on the 2015-16 CESA 5 Current Educational Cost Comparisons chart.

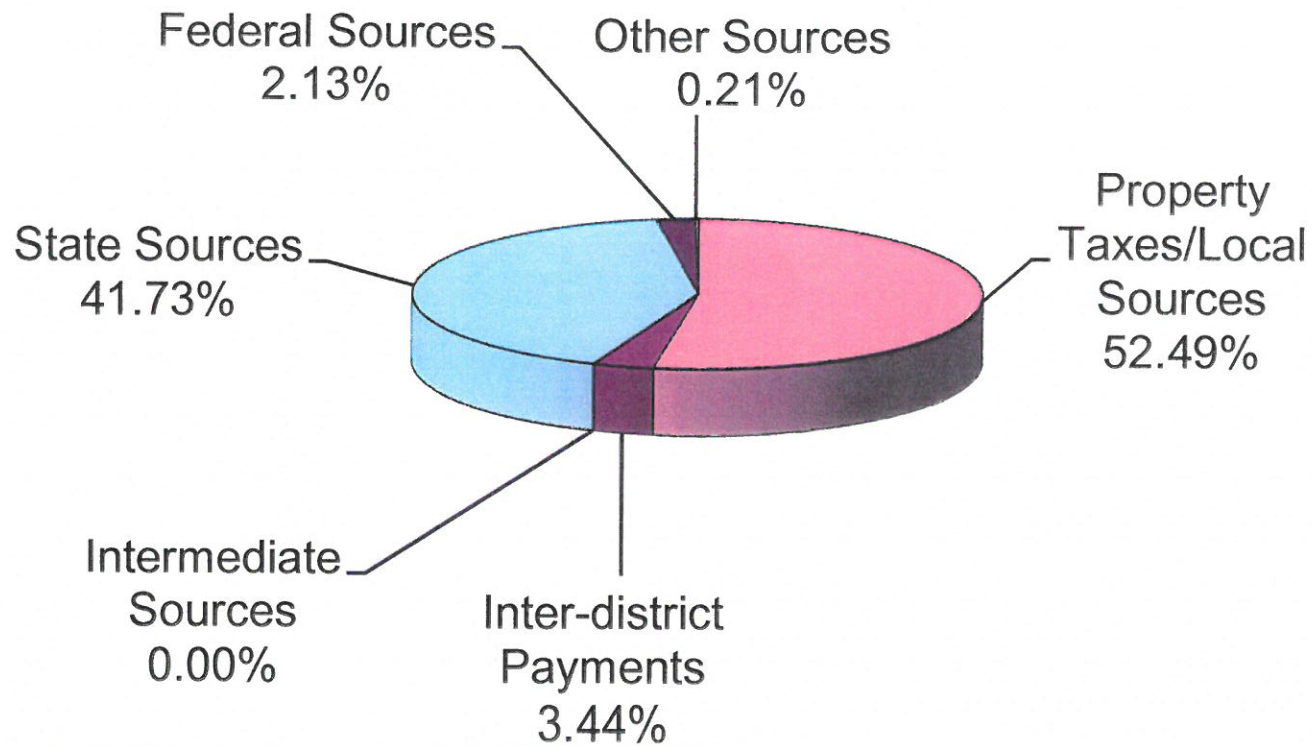
The Total Educational Cost (TEC) measures the CEC cost plus transportation, food service, instructional support services and facility cost per student. The School District of Waupaca's 2015-16 TEC cost is \$12,883 per student. The average TEC cost for the CESA 5 schools is \$12,266 while the State Average school district cost is \$12,888. Depicted on the 2015-16 CESA 5 Schools Total Educational Cost Comparisons chart.

The School District of Waupaca's 2015-16 CEC cost per student is lower than the larger sample of CESA 5 schools and lower than the State average, while the TEC cost is greater than the CESA 5 average (showing greater instructional and infrastructure support) equal to the TEC State Average cost per pupil.

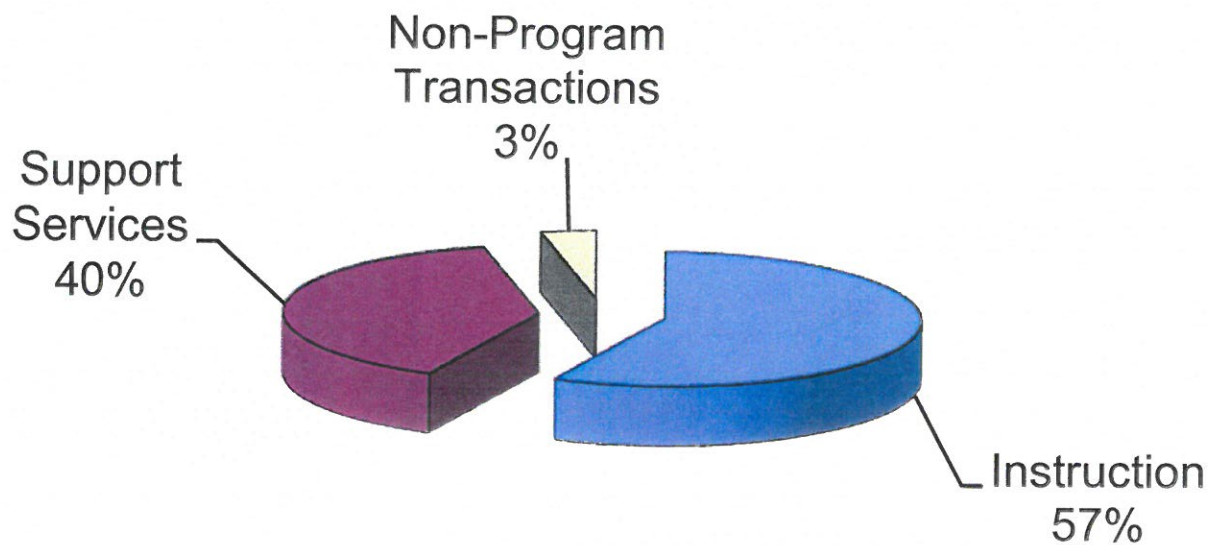
*\* This data was attained from the Wisconsin Department of Public Instruction 2015-16 districts audited annual reports. It is the most recent data available.*

## 2017-2018 Projected Revenues by Source

(Note: Fund 10 Revenues only)

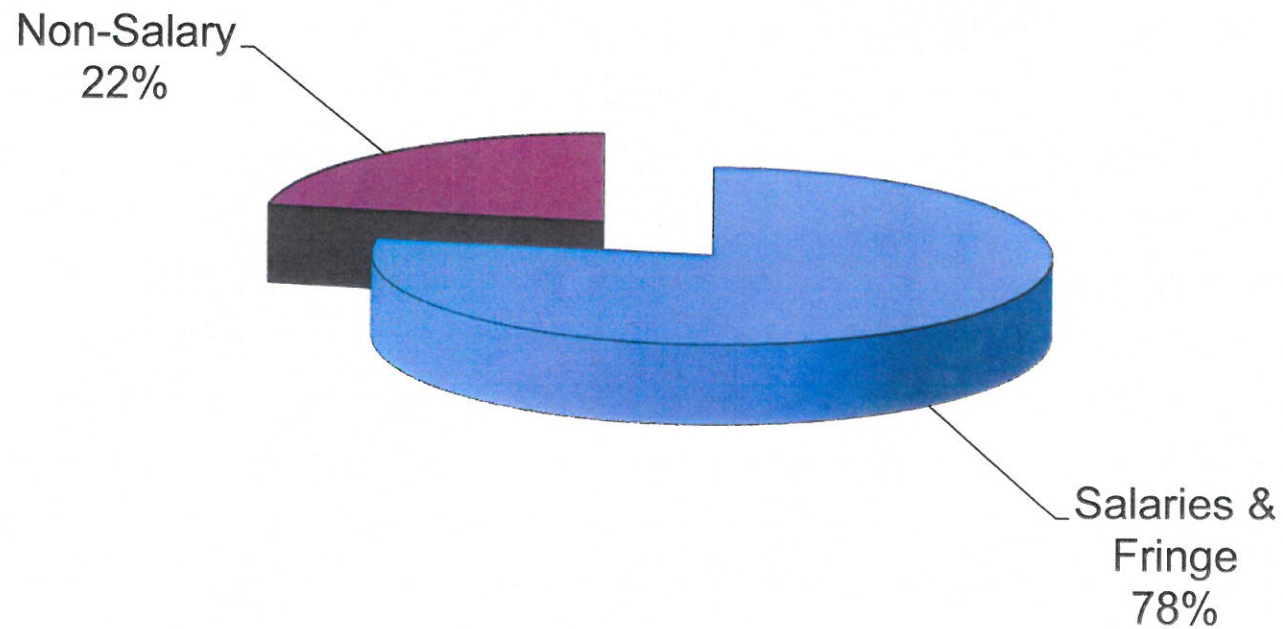


**2017-2018**  
**Projected Expenditures by Function**  
(Note: Fund 10 Expenditures only)





**2017-2018**  
**Projected Expenditures by Object**  
(Note: Fund 10 Expenditures only)



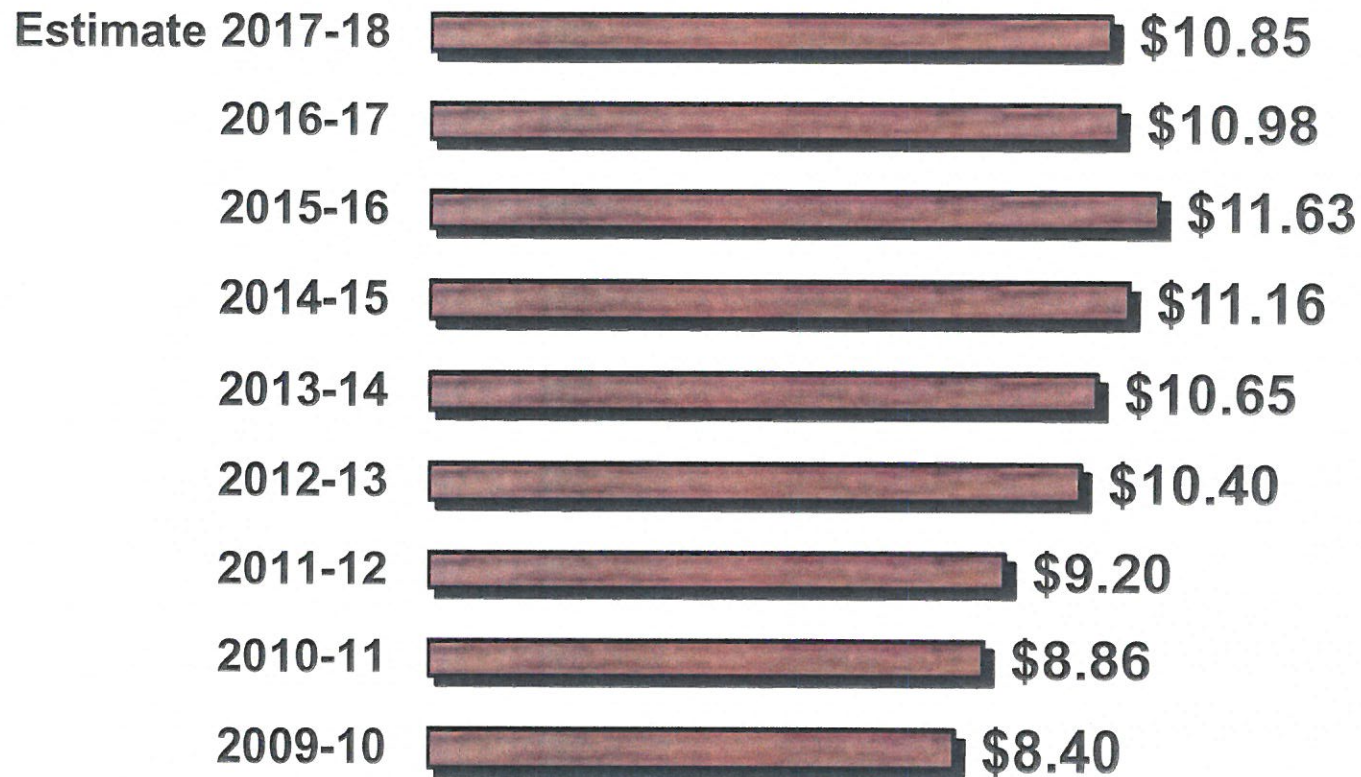
## Annual School District of Waupaca Projected Property Tax Impact

	2016-17	2017-18	Decrease
Mill Rate per \$1,000	\$10.98	\$10.85	-\$0.13

<u>Home Value</u>	2016-17	2017-18	Decrease
\$100,000	\$1,098	\$1,085	-\$13.00
\$150,000	\$1,647	\$1,628	-\$19.50
\$200,000	\$2,196	\$2,170	-\$26.00
\$250,000	\$2,745	\$2,713	-\$32.50

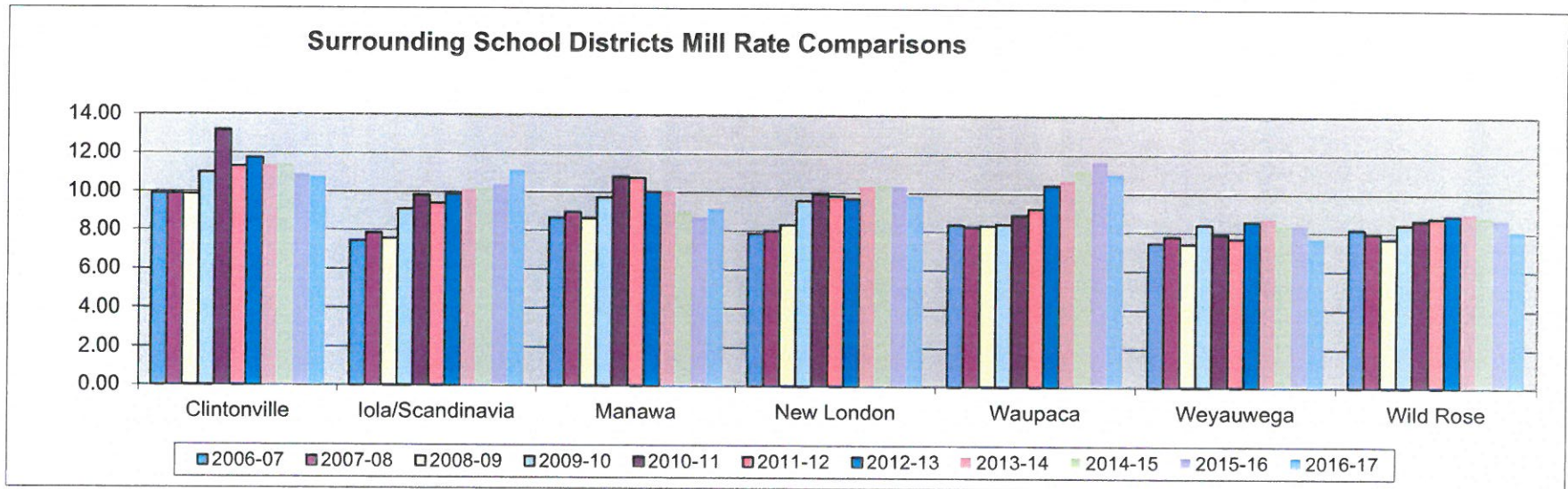
***\*Note: Potential Home Owner Property Tax Impact is driven by Overall District Property Valuation  
(If a \$100,000 2016-17 home value increases in 2017-18 an actual tax decrease may not be seen)***

## 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	*NOTE
Clintonville	9.89	9.89	9.87	10.97	13.17	11.31	11.74	11.35	11.41	10.86	10.76	ALL DISTRICTS
Iola/Scandinavia	7.44	7.86	7.57	9.11	9.83	9.40	9.89	10.09	10.17	10.34	11.11	TAX TO
Manawa	8.64	8.96	8.63	9.73	10.80	10.75	10.01	10.02	8.91	8.66	9.14	THE MAXIMUM
New London	7.86	8.02	8.32	9.58	9.96	9.83	9.68	10.31	10.35	10.31	9.83	
Waupaca	8.34	8.25	8.31	8.40	8.86	9.20	10.40	10.65	11.16	11.63	10.98	EXCEPT WAUPACA
Weyauwega	7.43	7.78	7.40	8.39	7.91	7.67	8.55	8.68	8.33	8.32	7.69	
Wild Rose	8.15	7.95	7.68	8.41	8.62	8.75	8.87	8.98	8.77	8.65	8.08	



## Annual Tax Levy Comparisons

### 2017-18

#### Potential Tax Levy Breakout

Fund 10 (General Fund)	\$12,954,607
Fund 38 (Capital Exp)	\$216,257
Fund 39 (Debt Service)	\$3,152,674
Property Chargeback	\$16,699

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<b>Total Tax Levy (All Funds)</b>	<b>\$16,340,237</b>
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### 2016-17

#### Potential Tax Levy Breakout

Fund 10 (General Fund)	\$12,713,345
Fund 41 (Capital Exp)	\$0
Fund 39 (Debt Service)	\$3,154,718
Property Chargeback	\$0

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<b>Total Tax Levy (All Funds)</b>	<b>\$15,868,063</b>
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### 2015-16

#### Potential Tax Levy Breakout

Fund 10 (General Fund)	\$12,797,229
Fund 41 (Capital Exp)	\$0
Fund 39 (Debt Service)	\$3,355,495
Property Chargeback	\$4,283

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<b>Total Tax Levy (All Funds)</b>	<b>\$16,157,007</b>
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### 2014-15

#### Potential Tax Levy Breakout

Fund 10 (General Fund)	\$12,194,715
Fund 41 (Capital Exp)	\$0
Fund 39 (Debt Service)	\$3,354,830
Property Chargeback	\$0

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<b>Total Tax Levy (All Funds)</b>	<b>\$15,549,545</b>
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### 2013-14

#### Tax Levy Breakout

Fund 10 (General Fund)	\$11,288,109
Fund 41 (Capital Exp)	\$0
Fund 39 (Debt Service)	\$3,358,686
Property Chargeback	\$0

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<b>Total Tax Levy (All Funds)</b>	<b>\$14,646,795</b>
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### 2012-13

#### Tax Levy Breakout

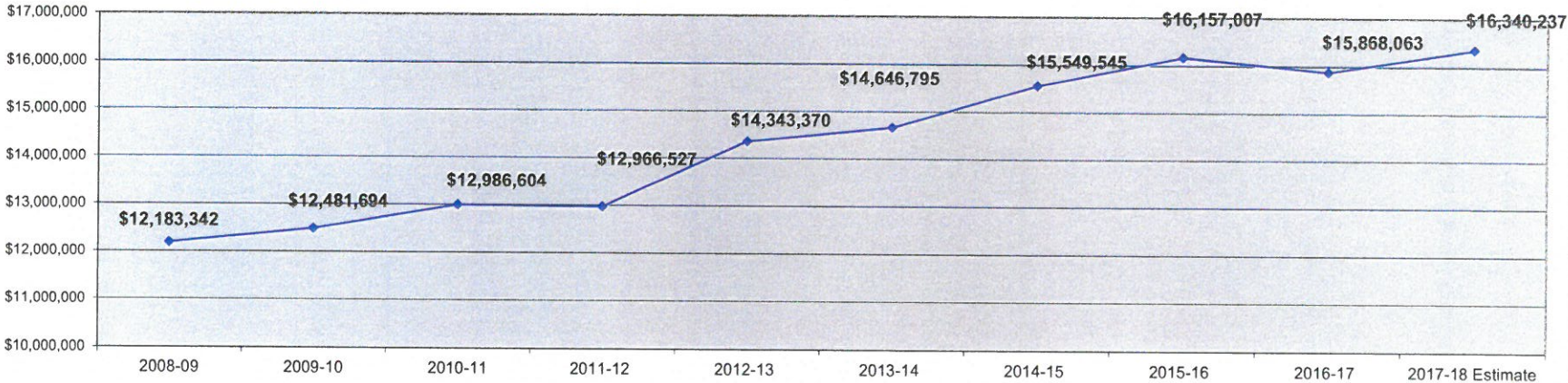
Fund 10 (General Fund)	\$11,093,370
Fund 41 (Capital Exp)	\$0
Fund 39 (Debt Service)	\$3,250,000
Property Chargeback	\$0

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<b>Total Tax Levy (All Funds)</b>	<b>\$14,343,370</b>
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School District of Waupaca  
Actual  
Tax Dollars Collected



## General Aid Loss & Tax Increase Relationship

### Major Funding Reductions

GENERAL AID LOSS 6 YEAR ANALYSIS											
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Estimate 2017-18	Cumulative General Aid Loss
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	\$8,583,881	
General Aid Loss		(\$854,349)	(\$787,947)	(\$1,068,422)	(\$749,114)	\$29,784	(\$356,775)	(\$285,075)	\$217,576	\$93,907	(\$3,760,415)

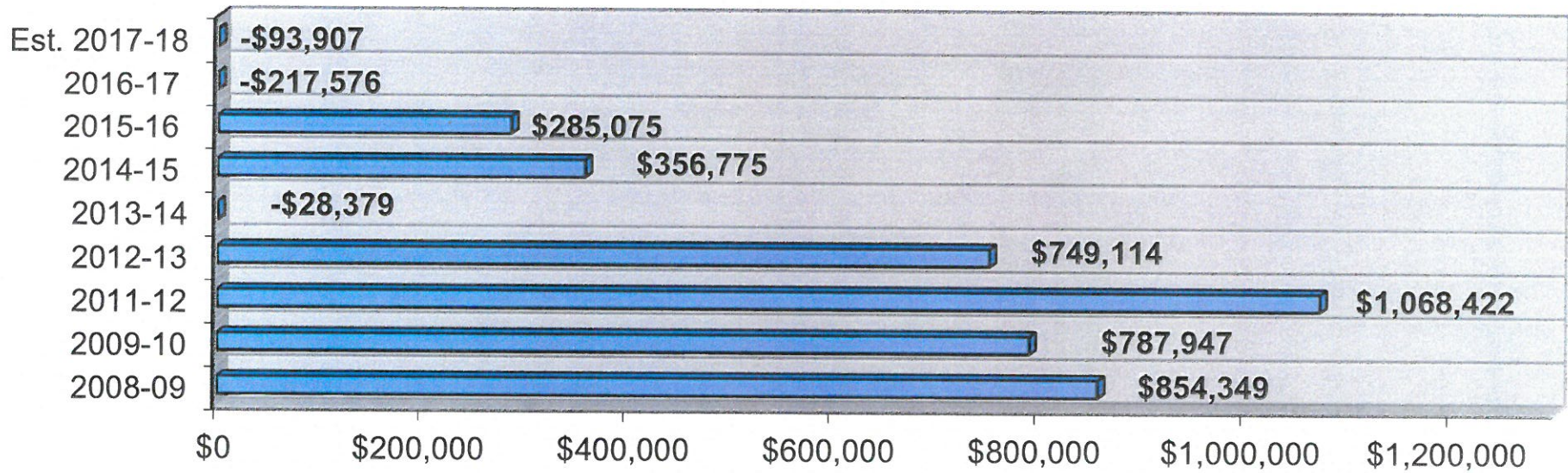
### Fund 10 Taxes

Fund 10 Taxes											
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	Estimate 2017-18	Cumulative Tax Increase
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	
Tax Offset		\$200,000	\$400,000	(\$147,346)	\$1,317,105	\$194,739	\$906,606	\$602,514	(\$83,884)	\$241,262	\$3,630,996

Net Loss

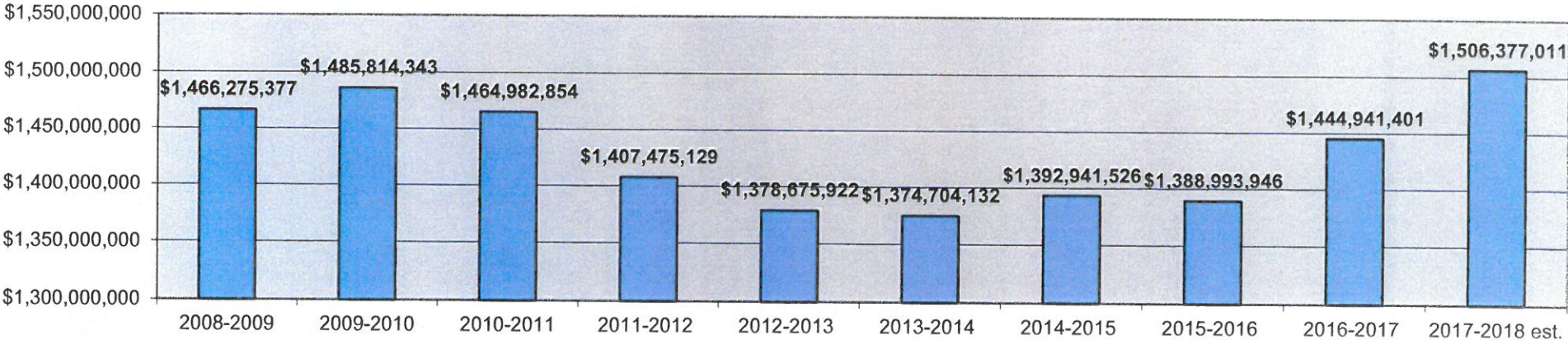
(\$129,419)

### School District of Waupaca General State Aid Loss History





### School District of Waupaca Property Valuation History



Fall School District Certification of 2017 Values - Tax Apportionment

<u>Est / Recert</u>	<u>School / CoMun Code</u>	<u>Dist #</u>	<u>Dist Type</u>	<u>School / Municipal Name</u>	<u>TID</u>	<u>TIDIN Equalized Value</u>	<u>TIDOUT Equalized Value</u>	<u>TIDOUT % To Total</u>
	686195	0427	Reg	Waupaca				
	49008	1306	T	Belmont		14,977,475	14,977,475	.994271347
	49022	1313	T	Lanark		46,045,770	46,045,770	3.05672283
	68006	1850	T	Dayton		386,472,392	386,472,392	25.65575478
	68010	1852	T	Farmington		501,102,200	501,102,200	33.265390825
	68024	1859	T	Lind		89,005,507	89,005,507	5.908581076
	68032	1863	T	Royalton		163,680	163,680	.010865806
	68034	1864	T	Saint Lawrence		10,142,360	10,142,360	.673294927
E+	68036	1865	T	Scandinavia		14,491,413	14,491,413	.962004392
	68040	1867	T	Waupaca		87,552,492	87,552,492	5.812123483
	68291	1880	C	Waupaca	Y	426,400,200	352,432,200	23.396015568
	69030	1897	T	Saxeville		3,991,522	3,991,522	.264974968
Waupaca Totals				11 Taxation Districts		1,580,345,011	1,506,377,011	100.000

## Debt Refinancing Tax Impact

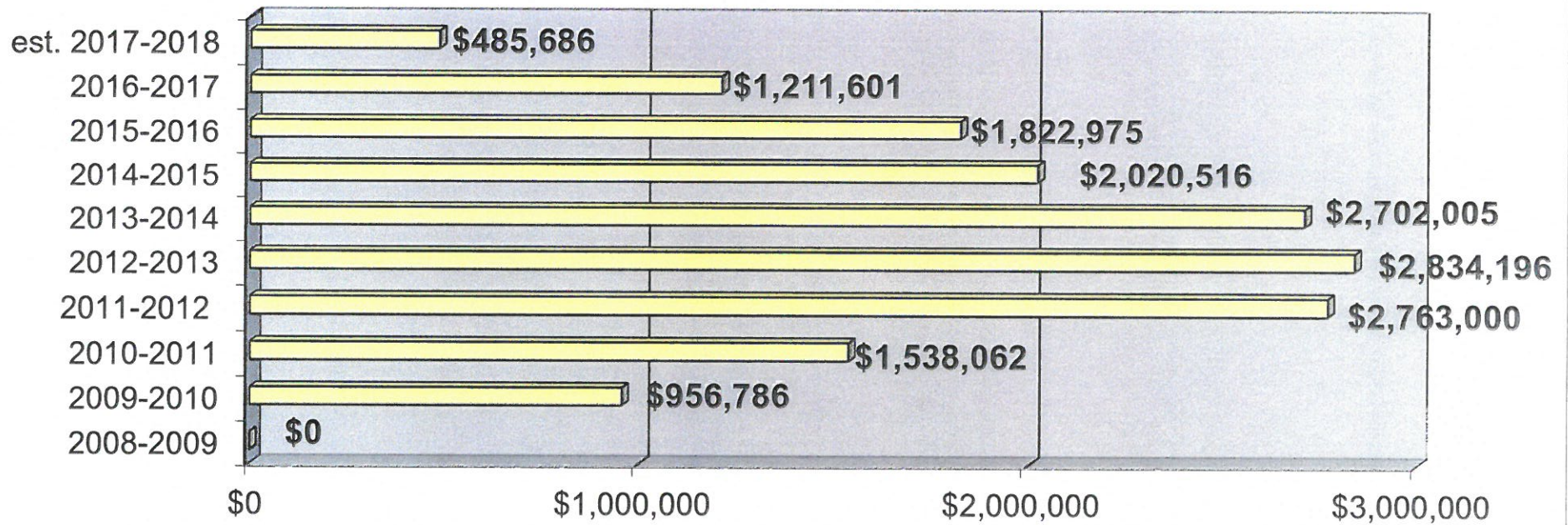
<u>Year Due</u>	<u>Board Approved Tax Mitigation Plan Former Debt Levy</u>	<u>Board Approved 2013 Refinancing New Debt Levy</u>	<u>Annual Debt Tax Levy Savings</u>
2014	\$3,370,000	\$3,358,686	\$11,314
2015	\$3,461,550	\$3,354,829	\$106,721
2016	\$3,454,875	\$3,355,495	\$99,380
2017	\$3,472,460	\$3,372,168	\$100,292
2018	\$3,477,880	\$3,371,674	\$106,206
2019	\$3,099,200	\$2,994,502	\$104,698
	\$20,335,965	\$19,807,354	\$528,611

<u>Year Due</u>	<u>Board Approved 2013 Refinancing New Debt Levy</u>	<u>Board Approved 2016 Refinancing New Debt Levy</u>	<u>Annual Debt Tax Levy Savings</u>
2017	\$3,372,168	\$3,154,718	\$217,451
2018	\$3,371,674	\$3,152,674	\$219,000
2019	\$2,994,502	\$2,994,502	\$0
	\$9,738,344	\$9,301,893	\$436,451
<b>Total Debt Tax Levy Savings</b>			<b>\$965,062</b>

Debt Service

2017-2018									
Debt Service									
Fund 39									
Location	Source/ Object	Source/ Object name	Function	Function Name	Budget 2017-2018	2016-2017	2015-2016	2014-2015	2013-2014
		<b>Fund Balance</b>			\$156,677	\$182,965	\$235,589	\$299,422	\$308,658
		<b>Revenue</b>							
800	211	Property Tax	500000	District Wide	3,152,674	3,154,718	3,355,495	3,354,830	3,358,686
800	280	Interest on Investments	500000	District Wide	\$0	\$0	\$0	\$0	\$0
800	875		282000				\$3,165,000		
800	879		281000				\$70,990		
				Residual Equity Transfer			\$289,363		
				Total Revenue	\$3,152,674	\$3,154,718	\$6,880,848	\$3,354,830	\$3,358,686
				Total Fund Bal & Rev	\$3,309,351	\$3,337,682	\$7,116,437	\$3,654,252	\$3,667,343
		<b>Expenditures</b>							
800	673	Long Term Notes	281000	Long Term Capital Debt					
800	675	Long Term Bonds	281000	Long Term Capital Debt	\$3,075,000	\$3,030,000	\$3,450,000	\$3,020,000	\$2,850,000
800	675	Long Term Bonds	282000	Long Term Principal Refinar	\$0	\$0	\$3,165,000	\$0	\$0
800	683	Interest LT Notes	281000	Long Term Capital Debt					
800	685	Interest LT Bonds	281000	Long Term Capital Debt	\$77,674	\$151,005	\$247,482	\$398,663	\$517,922
800	685		282000	Long Term Principal Refina			\$23,515		
800	690		282000	Other Refinance			\$47,475		
				Total Exp	\$3,152,674	\$3,181,005	\$6,933,473	\$3,418,663	\$3,367,922
				Revenue Less Exp	\$0	(\$26,288)	(\$52,624)	(\$63,833)	(\$9,236)
				Fund Bal & Rev less Exp	\$156,677	\$156,677	\$182,965	\$235,589	\$299,422

### School District of Waupaca Taxing Under the Allowable Revenue Limit



**Only 5 School Districts**  
**Taxed Under the Allowable Revenue Limit**  
**By at Least 1 Million Dollars (or even \$500,000)**  
**in 2016-2017**

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	\$10,706,388	\$5,732,537	\$4,973,851	\$2,058,725	\$12,765,113	16.13%
2009	Galesville-Ettrick	\$16,941,358	\$8,669,886	\$8,271,472	\$2,470,199	\$19,411,557	12.73%
2415	Gresham School District	\$4,206,509	\$1,811,649	\$2,394,860	\$1,006,694	\$5,213,203	19.31%
2611	Hudson	\$65,357,083	\$23,966,711	\$41,390,372	\$10,080,378	\$75,437,461	13.36%
3434	Menominee Indian	\$10,782,493	\$7,323,316	\$3,459,177	\$909,177	\$11,691,670	7.78%
6195	Waupaca	\$22,451,674	\$848,974	\$13,961,790	\$1,211,601	\$23,663,275	5.12%

Source: (DPI) 2016-17 Final Revenue Limit Calculation

2015-2016 School District Annual Report Data \*  
 Comparative Cost Data

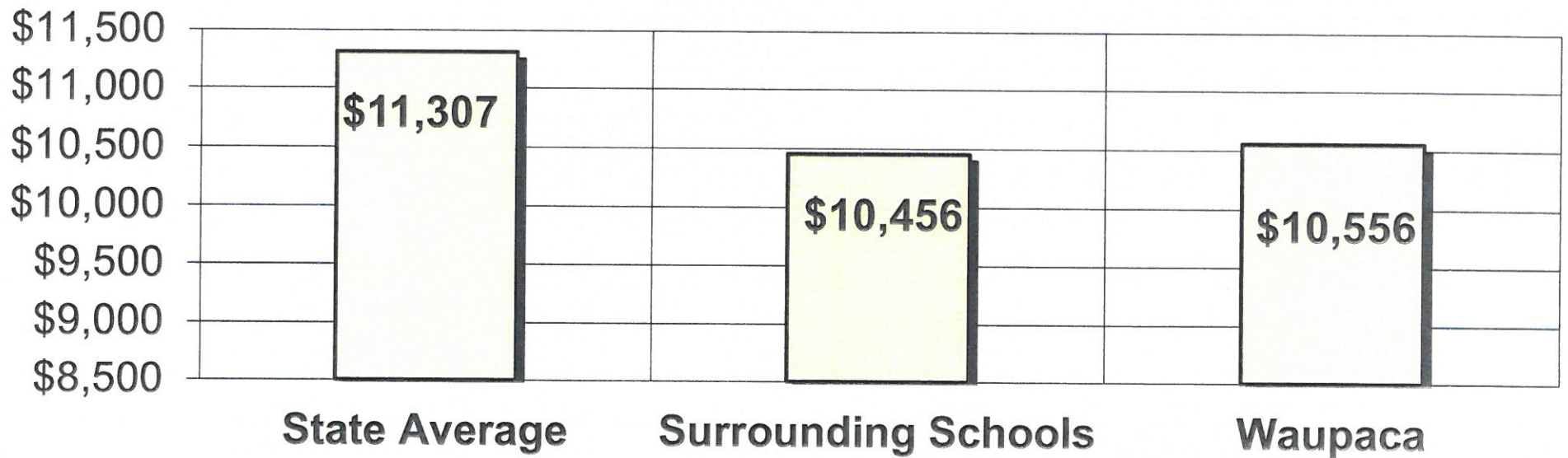
Surrounding School Districts

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)	15-16 MEMBERSHIP
Clintonville	10,365	380	1,172	11,917	844	12,761	1,453
Iola-Scandinavia	10,468	442	866	11,776	899	12,674	681
Manawa	9,632	358	4	9,994	406	10,400	756
New London	9,779	544	1,283	11,607	519	12,126	2,432
<b>Waupaca</b>	10,556	495	1,832	12,883	504	13,387	2,132
Weyauwega-Fremont	11,090	635	647	12,372	562	12,934	875
Wild Rose	11,303	721	1,517	13,541	492	14,033	555
<b>Group Average</b>	<b>\$10,456</b>	<b>\$511</b>	<b>\$1,046</b>	<b>\$12,013</b>	<b>\$604</b>	<b>\$12,616</b>	<b>1,269</b>
<b>State Average</b>	<b>\$11,307</b>	<b>\$598</b>	<b>\$982</b>	<b>\$12,888</b>	<b>\$586</b>	<b>\$13,474</b>	<b>2020</b>

Source: (DPI) 2015-16 Final Annual Report Data

## 2015-2016 Surrounding Schools Current Educational Cost Comparison

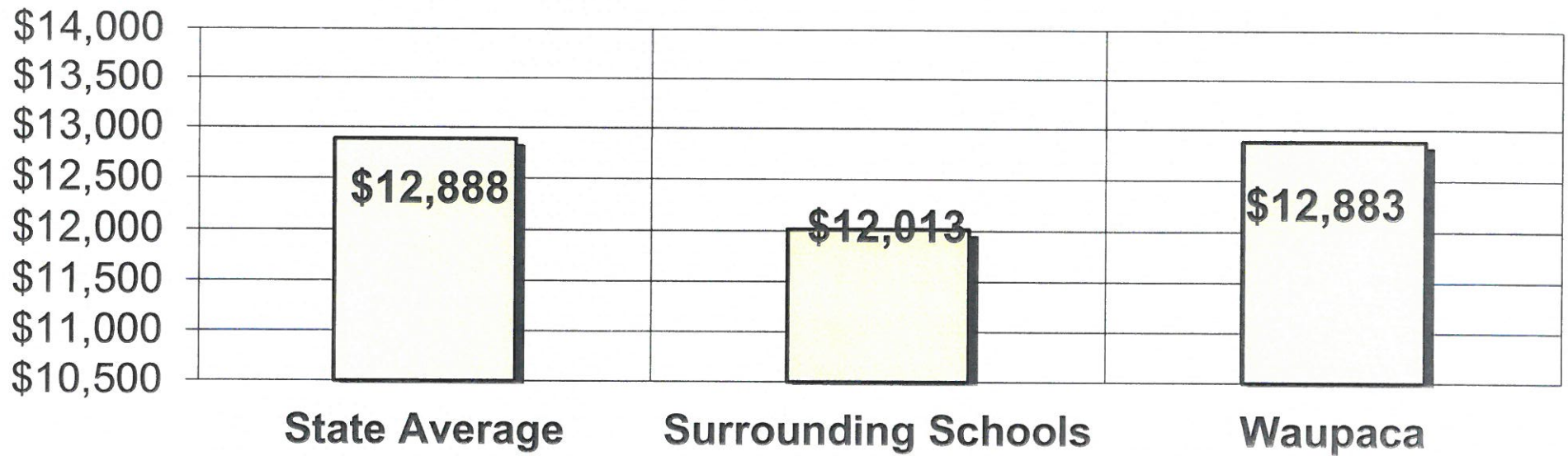
*\*most current information available from DPI -  
based upon 15-16 audited annual report*





## 2015-2016 Surrounding Schools Total Educational Cost Comparison

*\*most current information available from DPI -  
based upon 15-16 audited annual report*



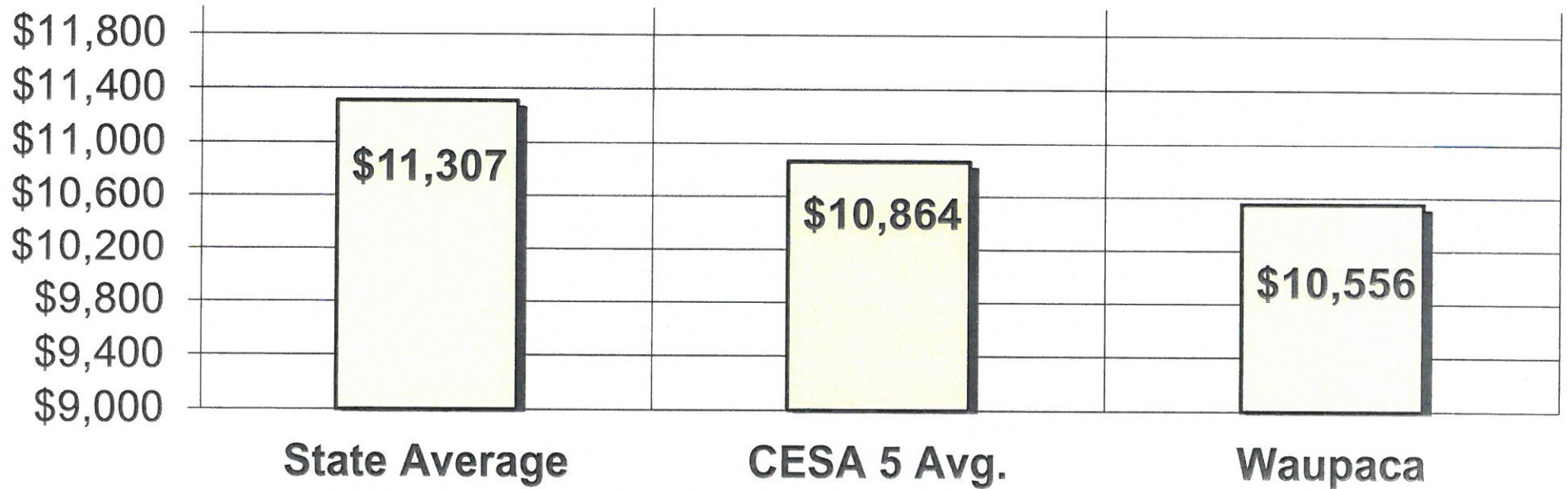
2015-2016 School District Annual Report Data \*  
Comparative Cost Data (Cost Per Member )

**CESA 5 Comparisons**

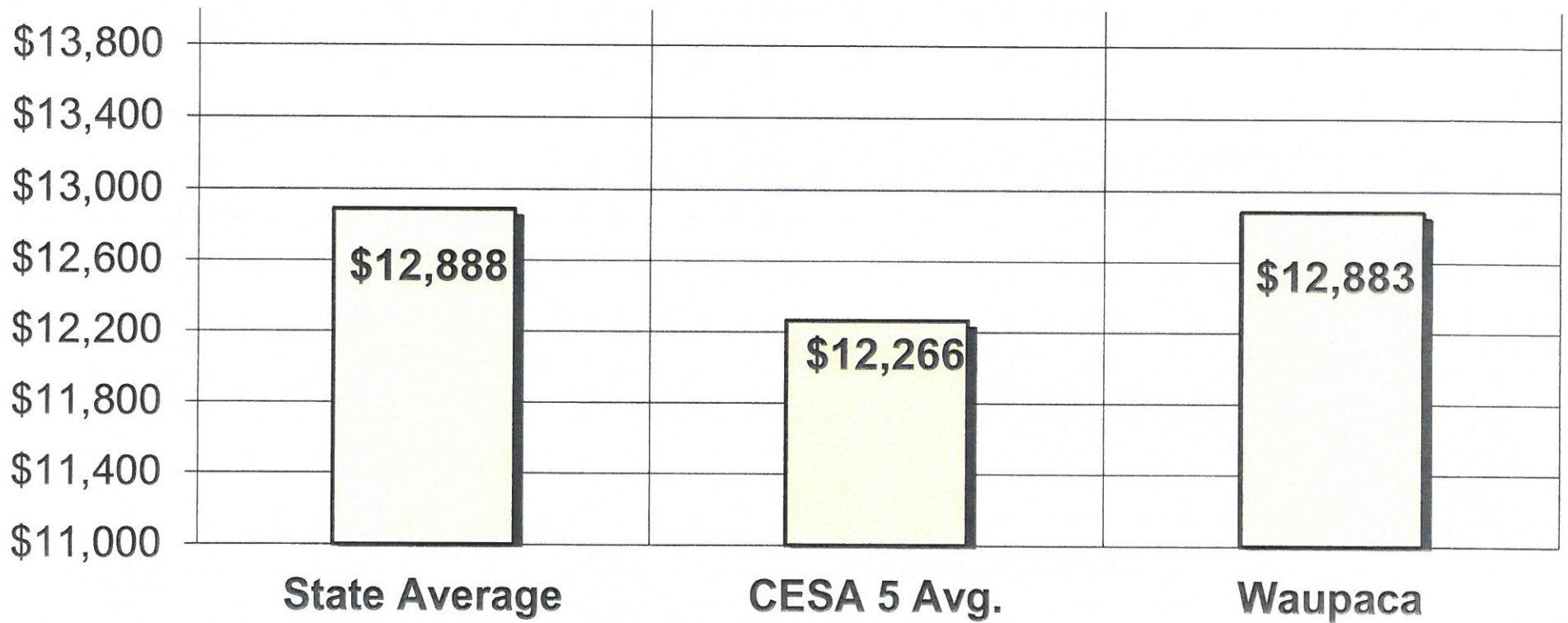
CESA	NAME	TOTAL CURRENT EDUCATION COST PER MEMBER (TCEC)	TRANSPORTATION COST PER MEMBER	FACILITY COST PER MEMBER	TOTAL EDUCATION COST PER MEMBER (TEC)	FOOD AND COMM SERVICE PER MEMBER	TOTAL DISTRICT COST PER MEMBER (TDC)	15-16 MEMBERSHIP	# of Districts
5	Adams-Friendship Area	\$11,760	\$628	\$991	\$13,379	\$820	\$14,200	1,647	1
5	Almond-Bancroft	\$11,049	\$876	\$1,140	\$13,064	\$507	\$13,571	458	2
5	Auburndale	\$10,378	\$711	\$1,568	\$12,656	\$427	\$13,083	803	3
5	Baraboo	\$10,064	\$415	\$732	\$11,211	\$668	\$11,879	3,043	4
5	Cambria-Friesland	\$11,372	\$584	\$329	\$12,285	\$864	\$13,149	392	5
5	Columbus	\$10,144	\$729	\$804	\$11,677	\$551	\$12,228	1,245	6
5	Fall River	\$10,180	\$406	\$744	\$11,331	\$585	\$11,916	541	7
5	Iola-Scandinavia	\$10,468	\$442	\$866	\$11,776	\$899	\$12,674	681	8
5	Lodi	\$11,227	\$531	\$1,480	\$13,238	\$617	\$13,856	1,566	9
5	Marshfield	\$10,337	\$416	\$850	\$11,603	\$413	\$12,016	4,006	10
5	Mauston	\$10,458	\$567	\$1,857	\$12,882	\$720	\$13,602	1,486	11
5	Montello	\$10,658	\$748	\$716	\$12,122	\$409	\$12,531	718	12
5	Necedah Area	\$11,881	\$607	\$1,426	\$13,914	\$546	\$14,460	708	13
5	Nekoosa	\$11,049	\$814	\$1,186	\$13,048	\$744	\$13,792	1,193	14
5	New Lisbon	\$11,531	\$700	\$1,088	\$13,318	\$601	\$13,919	605	15
5	Pardeeville Area	\$11,044	\$542	\$422	\$12,008	\$409	\$12,417	888	16
5	Pittsville	\$11,553	\$882	\$331	\$12,767	\$470	\$13,237	588	17
5	Port Edwards	\$13,246	\$626	\$115	\$13,987	\$492	\$14,479	386	18
5	Portage Community	\$9,996	\$444	\$692	\$11,132	\$416	\$11,548	2,443	19
5	Poynette	\$9,517	\$442	\$953	\$10,912	\$458	\$11,369	1,117	20
5	Princeton	\$10,546	\$442	\$302	\$11,290	\$374	\$11,663	393	21
5	Randolph	\$12,005	\$391	\$1,070	\$13,467	\$394	\$13,861	529	22
5	Reedsburg	\$10,718	\$432	\$1,047	\$12,197	\$549	\$12,747	2,672	23
5	Rio Community	\$12,948	\$481	\$10	\$13,440	\$663	\$14,103	446	24
5	Rosholt	\$10,885	\$709	\$744	\$12,339	\$377	\$12,716	545	25
5	Sauk Prairie	\$10,345	\$476	\$998	\$11,819	\$772	\$12,591	2,730	26
5	Stevens Point Area	\$10,057	\$717	\$383	\$11,156	\$453	\$11,609	7,425	27
5	Tomorrow River	\$9,506	\$505	\$879	\$10,890	\$576	\$11,466	982	28
5	Tri-County Area	\$11,488	\$706	\$0	\$12,194	\$585	\$12,779	640	29
5	<b>Waupaca</b>	<b>\$10,556</b>	<b>\$495</b>	<b>\$1,832</b>	<b>\$12,883</b>	<b>\$504</b>	<b>\$13,387</b>	<b>2,132</b>	<b>30</b>
5	Wautoma Area	\$10,640	\$466	\$15	\$11,121	\$653	\$11,773	1,422	31
5	Westfield	\$10,239	\$601	\$563	\$11,403	\$456	\$11,859	1,196	32
5	Wild Rose	\$11,303	\$721	\$1,517	\$13,541	\$492	\$14,033	555	33
5	Wisconsin Dells	\$10,494	\$562	\$310	\$11,366	\$461	\$11,826	1,740	34
5	Wisconsin Rapids	\$10,613	\$647	\$648	\$11,908	\$522	\$12,431	5,126	35
	<b>Group Average</b>	<b>\$10,864</b>	<b>\$585</b>	<b>\$817</b>	<b>\$12,266</b>	<b>\$556</b>	<b>\$12,822</b>	<b>1,516</b>	
	<b>State Average</b>	<b>\$11,307</b>	<b>\$598</b>	<b>\$982</b>	<b>\$12,888</b>	<b>\$586</b>	<b>\$13,474</b>	<b>2020</b>	

## 2015-2016 CESA 5 Current Educational Cost Comparison

*\*most current information available from DPI -  
based upon 15 -16 audited annual report*

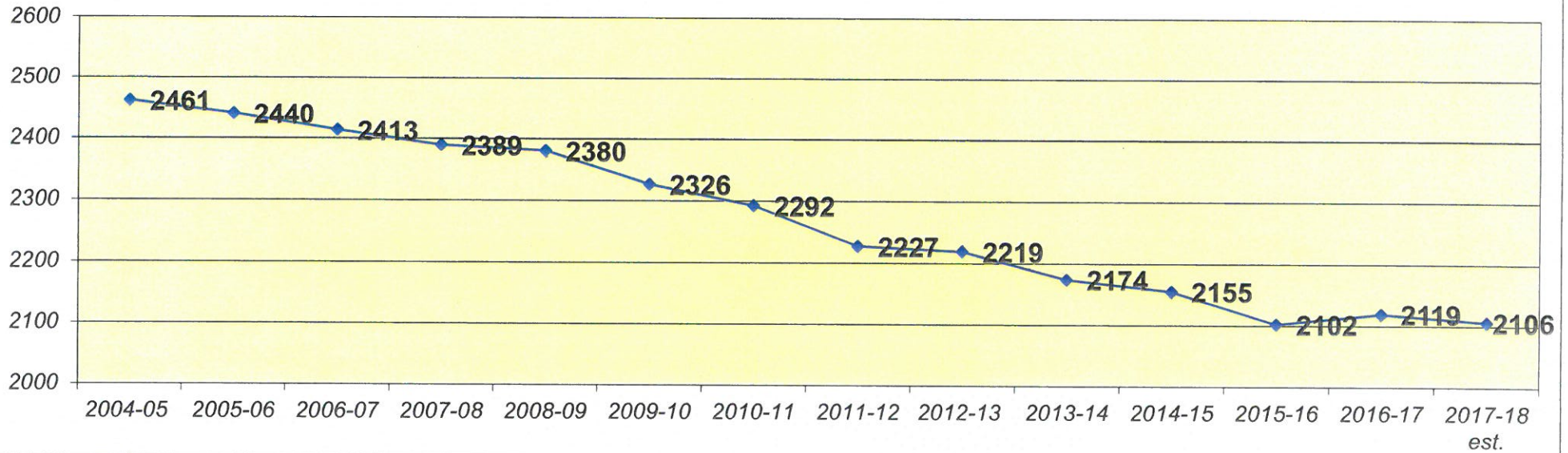


**2015-2016 CESA 5**  
**Total Educational Cost Comparison**  
*\*most current information available from DPI -  
based upon 15-16 audited annual report*



# School District of Waupaca Enrollment Trend

(based upon 3rd Friday Sept. Count- per revenue limit wksheet - includes Summer fte)



**1st September Count 2017-18 9/15/17**

	Chain	WLC	Comm.	Middle School	High School	Open Enrollment	Total	
Speech	-	-	-			-	-	
EC	4	10				(1)	13	
4K	36	36	76			(14)	134	
KF	32	91				5	128	
1	35	121				1	157	
2	26	99				1	126	
3	0	154				4	158	
4	0	163				4	167	
5	0	0		171		(4)	167	
6	0	0		130		5	135	
7	0	0		140		2	142	
8	0	0		159		4	163	
9	0	0			158	1	159	
10	0	0			180	(4)	176	
11	0	0			146	3	149	
12	0	0			182	(2)	180	
<b>Pupils</b>	<b>133.00</b>	<b>674.00</b>	<b>76.00</b>	<b>-</b>	<b>600.00</b>	<b>666.00</b>	<b>5.00</b>	<b>2,154</b>
<b>FTE</b>	<b>113.00</b>	<b>651.00</b>	<b>38.00</b>	<b>-</b>	<b>600.00</b>	<b>666.00</b>	<b>12.50</b>	<b>2,081</b>

	Chain	WLC			Middle School	High School	Total
Free	0	0			0	0	0
Reduced	0	0			0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>% F/R</b>	<b>0.0%</b>	<b>0.0%</b>			<b>0.0%</b>	<b>0.0%</b>	<b>0.0%</b>

883  
607  
664  
4K 134  
KF 128  
1st - 12 spec. 1,879  
13

<b>Breakout</b>
From IC Summary
2149 Actual Head Count
2151 Adjusted Head Count
<b>2 Difference</b>
135 OE OUT (+)Tuition Waiver/Othe
130 OE IN (+)Tuition Waiver/Othe
<b>5 Difference</b>

2,149.00 Count

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	4	18	0	0	-14
KF	10	5	0	0	5
1	14	13	0	0	1
2	8	7	0	0	1
3	7	4	1	0	4
4	10	6	0	0	4
5	2	6	0	0	-4
6	9	5	1	0	5
7	7	5	0	0	2
8	10	6	1	1	4
9	9	9	3	2	1
10	12	16	0	0	-4
11	16	14	1	0	3
12	10	11	0	1	-2
	<b>128</b>	<b>126</b>	<b>7</b>	<b>4</b>	<b>-9</b>

Note: Nathaniell Johnson (11) at Challenge Academy. He is not included in this data.

WP ENROLLMENT PROJECTIONS

Grade	2017-18 Estimated Pupil Count	PROJECTED						Kd 4 yr avg	Pre 4 yr avg
		2018-2019	2019-2020	2020--2021	2021--2022	2022-2023	2023-2024		
12	180	149	176	159	163	142	135		
11	149	176	159	163	142	135	167		
10	176	159	163	142	135	167	167		
9	159	163	142	135	167	167	158		
8	163	142	135	167	167	158	126		
7	142	135	167	167	158	126	157		
6	135	167	167	158	126	157	128		
5	167	167	158	126	157	128	134		
4	167	158	126	157	128	134	134		
3	158	126	157	128	134	134	134		
2	126	157	128	134	134	134	134		
1	157	128	134	134	134	134	134		
Kinder	128	134	134	134	134	134	134	154	16
4K	134	134	134	134	134	134	134	128	11
EC	<u>13</u>	<u>14</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>125</u>	<u>16</u>
	2154	2108.75	2080	2038	2013	1984	1976	<u>128</u>	<u>13</u>
								535	56
								<u>4</u>	<u>4</u>
Forward Prelim Kinder		assume constant = 134	(4 yr avg)					133.75	14
Forward Prelim EC		assume constant = 14	(4 yr avg)						
Forward 4K		assume constant = 134							
Included in Count Open Enrollment to other Districts (net)	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>		
Total Pupil Count	<b>2154</b>	<b>2108.75</b>	<b>2080</b>	<b>2038</b>	<b>2013</b>	<b>1984</b>	<b>1976</b>		
Variance		-45.25	-29	-42	-25	-29	-8		

DATA AS OF 5/26/2017, 11:20 AM

Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 16-17 Revenue Limit

2016-17 General Aid Certification (16-17 Line 12A, src 621)	+	8,489,974
2016-17 Computer Aid Received (16-17 Line 17, Src 691)	+	36,844
2016-17 Hi Pov Aid (16-17 Line 12B, Src 628)	+	0
2016-17 Fnd 10 Levy Cert (16-17 Line 18, Levy 10 Src 211)	+	12,713,345
2016-17 Fnd 38 Levy Cert (16-17 Line 14B, Levy 38 Src 211)	+	0
2016-17 Fnd 41 Levy Cert (16-17 Line 14C, Levy 41 Src 211)	+	0
2016-17 Aid Penalty for Over Levy (16-17 FINAL Rev Limit Wksht)	-	0
2016-17 Total Levy for All Levied Non-Recurring Exemptions*	-	0
<b>*NET 2017-18 Base Revenue Built from 16-17 Data (Line 1)</b>	=	<b>21,240,163</b>

\*For 2016-17 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 Expenditures, Environmental Remediation, Private School Voucher Aid Deduction.)

September & Summer FTE Membership Averages

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

Line 2: Base Avg: (14+.4ss)+(15+.4ss)+(16+.4ss) / 3 = 2,125

	2014	2015	2016
Summer fte:	43	49	60
% (40,40,40)	17	20	24
Sept fte:	2,138	2,082	2,095
Special Needs			
Vouchers	0	0	0
Total fte	2,155	2,102	2,119

Line 6: Curr Avg: (15+.4ss)+(16+.4ss)+(17+.4ss) / 3 = 2,109

	2015	2016	2017
Summer fte:	49	60	63
% (40,40,40)	20	24	25
Sept fte:	2,082	2,095	2,081
Special Needs			
Vouchers	0	0	0.00
Total fte	2,102	2,119	2,106

"Current Average" for use in 17-18  
Per-Pupil Aid calc (does not include  
Special Needs Voucher children).  
Average without SNSP:  
2,109

Line 10B: Declining Enrollment Exemption = 159,926  
Average FTE Loss (Line 2 - Line 6, if > 0) 16

X 1.00 = 16

X (Line 5, Maximum 2017-2018 Revenue per Memb) = 9,995.37  
Non-Recurring Exemption Amount: 159,926

Line 17: State Aid for Exempt Computers = 36,393  
Line 17 = A X (Line 16 / C) (to 8 decimals) Round to Dollar

Fall 2017 Property Values (estimate until Oct '17 values are available)			
A. 2017 Exempt Computer Property Valuation	Required	+	3,355,000
B. 2017 TIF-Out Tax Apportionment Equalized Valuation		+	1,506,377,011
C. 2017 TIF-Out Value plus Exempt Computers (A + B)		=	1,509,732,011

Computer aid replaces a portion of proposed Fund 10 Levy  
Src 691 = Computer Value X (Proposed Levy / (TIF-Out Val + Computer) 8489

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

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

Calculation Revised: 11/14/2016

2017-2018 Revenue Limit Worksheet (CURRENT LAW. See cell comment.)

1. 2016-17 Base Revenue (Funds 10, 38, 41)	(from left)	21,240,163
2. Base Sept Membership Avg (14+.4ss, 15+.4ss, 16+.4ss/3)	(from left)	2,125
3. 2016-17 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,995.37
4. 2017-18 Per Member Change (A+B+C)		0.00
A. Allowed Per-Member Change		0.00
B. Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0		0
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)		0.00
5. 2017-18 Maximum Revenue / Member (Ln 3 + Ln 4)		9,995.37
6. Current Membership Avg (15+.4ss, 16+.4ss, 17+.4ss/3)	(from left)	2,109
7. 2017-18 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	21,240,163
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		21,080,235
B. Hold Harmless Non-Recurring Exemption		159,928
8. Total 2017-18 Recurring Exemptions (A+B+C+D+E)	(rounded)	869,114
A. Prior Year Carryover		803,538
B. Transfer of Service		65,576
C. Transfer of Territory/Other Reorg (if negative, include sign)		0
D. Federal Impact Aid Loss (2015-16 to 2016-17)		0
E. Recurring Referenda to Exceed (If 2017-18 is first year)		0
9. 2017-18 Limit with Recurring Exemptions (Ln 7 + Ln 8)		22,109,277
10. Total 2017-18 Non-Recurring Exemptions (A+B+C+D+E+F+G+H)		167,547
A. Non-Recurring Referenda to Exceed 2017-18 Limit		0
B. Declining Enrollment Exemption for 2017-18 (from left)		159,926
C. Energy Efficiency Net Exemption for 2017-18 (see pg 4 for details)		0
D. Adjustment for Refunded or Rescinded Taxes, 2017-18		7,621
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. Private School Voucher Aid Deduction per 2015 Act 289		0
11. 2017-18 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		22,276,824
12. Total Aid to be Used in Computation (12A + 12B)		8,583,881
A. 2017-18 October 15 General Aid Certification		0
B. State Aid to High Poverty Districts (not all districts)		0
DISTRICTS MUST ESTIMATE AN AID AMOUNT FOR LINE 12 UNTIL THE JULY 1 ESTIMATE OF 2017-18 GENERAL AID.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		13,692,943
(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		
14. Total Limited Revenue To Be Used (A+B+C)	Not > line 13	13,207,257
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fund 10 including Src 211 & Src 691	12,991,000	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	216,257	(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)		3,169,373
A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	3,152,674	
B. Community Services (Fund 80 Src 211)	0	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	16,699	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)		16,376,630
17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered		36,393
18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2017-18 Budget		12,954,607
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
19. Total Fall, 2017 All Fund Tax Levy (14B + 14C + 15 + 18)		16,340,237
Line 19 is the total levy to be apportioned in the PI-401.		Levy Rate = 0.01084738

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



**DPI Revenue Limit Reconciliation**

Fund 10, PI-401	12,954,607.00
Fund 38, PI-401	216,257.00
Fund 41, PI-401	0.00
	13,170,864.00
Chargeback, PI-401	16,699.00
Fund 39, PI-401	3,152,674.00
Fund 80, PI-401	0.00
Fund 48/Other, PI-401	0.00
Total, PI-401	16,340,237.00
Computer Aid	36,393.00 <----- don't change

**Carryover Computation Based on Levy Information in the PI-401**

0	0
You have underlevied by:	485,686
0	
0	
0	
Because you had a non-recurring exemption this year, the eligible carryover would be the underlevy amount minus (Line 10+Line 7B):	
	158,212
0	
0	
0	

**18-19 Base-Building Information**

Total Non-Recurring Exemptions:	327,475
<b>LEVIED Total Non-Recurring Exemptions:</b>	0
(to be removed from subsequent year's base)	

Waupaca

**2017-18 Per-Pupil Categorical Aid**

**We do not yet know the per-pupil amount for 2017-18, as this will be decided during the 17-19 Biennial Budget process.**  
 (In 2016-17, the Per-Pupil aid amount was \$250 multiplied by Line 6 Current 3-Year Average of the Revenue Limit computation.) Note the Current 3-Year Average does NOT include Special Needs Voucher students, new charter students, or 2x charter students. See Cell F34 for the Current 3-Year Average to be used for Per-Pupil Aid.  
 Per-Pupil revenue is coded to Source 695 (note new source code). The Per-Pupil Aid computation uses information from the district's Revenue Limit Computation, but is paid OUTSIDE of the Revenue Limit. See <http://dpi.wi.gov/sfs/aid/categorical/per-pupil-aid> for more information.

**2017-18 ENERGY EFFICIENCY EXEMPTION NET TOTAL - LINE 10C.**

(Carry bright yellow box amount to Line 10C. on page 1. See detail computation boxes below.)

ENTER ALL NUMBERS AS POSITIVE EXCEPT WHERE INDICATED. FORMULAS WILL AUTO-CALCULATE.

1.) 2015-16 Adjustment for Unspent Debt Energy Exemption (see box below)	\$0
2.) 2016-17 Adjustment for Unspent Non-Debt Energy Exemption (see box below)	\$0
3.) 2017-18 EE Expenses for Non-Debt (1-Year Project) per Board Resolution	\$0
4.) 2017-18 EE Expenses for Debt per Board Resolution	\$0
5.) Measured Utility Savings Applied to 2017-18 (entered as a negative)	\$0
<b>6. Total 2017-18 Energy Efficiency Exemption (carry to Line 10 C. on page 2)</b>	<b>\$0</b>

(Amount can be < 0.)

The 2017-18 Net EE exemption will include adjustments for unspent Fall, 2015 Levy (DEBT) and Fall, 2016 Levy (NON-DEBT) BOE resolutions. Actual expenditures will be reported to DPI by your auditor in August, 2017 via the PI-1506-AC. Until then, districts are to enter their estimates of expenditures made related to the respective EE BOE resolutions.  
 If, after you enter your anticipated expenditures, negative numbers appear in Line 1 (cells X35 and X44) in either or both the 2015-16 or 2016-17 tables below, this indicates the estimated expenditures entered are less than the amount of the exemption that year. Call a finance consultant if you have questions.

**2015-16 Energy Efficiency Reconciliation - Debt**

1.) 2015-16 Adjustment for Unspent Energy Exemption (-A+B+C+D, can be < 0)	\$0
A. 2015-16 EE Debt Resolution Expenses per Portal (entered as a negative)	\$0
B. Jan-Jun 2016 Debt Service Payment (per 16-17 PI-1506AC)	\$0
C. Jul-Dec 2016 Debt Service Payment (per 16-17 PI-1506AC)	\$0

(If Line 1 < 0, see "2017-18 Net Energy Efficiency Exemption" box above.)

**2016-17 Energy Efficiency Reconciliation - Non-Debt**

1.) 2016-17 Adjustment for Unspent Energy Exemption (-A+B, can be < 0)	\$0
A. 2016-17 EE Non-Debt Resolution Expenses per Portal (entered as a negative)	\$0
B. 2016-17 Actual EE Expenses per 16-17 PI-1506AC (August, 2017)	\$0

(If Line 1 < 0, see "2017-18 Net Energy Efficiency Exemption" box above.)

The 2016-17 Adjustment for Unspent Energy Exemption related to debt cannot be calculated until the 2017-18 PI-1506-AC is submitted in September, 2018, after actual calendar year 2017 debt payments (funded by the Fall, 2016 levy) are available. This adjustment will be incorporated into Line 10C of the 2017-18 Revenue Limit Calculation.

REVENUE - FUND 10

FUND 10 REVENUE						
		2017-2018	Actual	Actual	Actual	Actual
Source	Revenue Type	Budget Hearing Revenue Budget	2016-2017 Revenue Rcvd	2015-2016 Revenue Rcvd	2014-2015 Revenue Rcvd	2013-2014 Revenue Rcvd
211	Property Tax	\$12,954,607	\$12,713,345.00	\$12,797,229	\$12,194,715	\$11,288,109
212	Charge Back	\$0	\$0.00	\$4,283	\$0	\$0
213	Mobile Home Tax	\$5,000	\$4,711.92	\$9,040	\$2,129	\$5,327
219	Other Taxes	\$0	\$0.00	\$0	\$0	\$0
249	Transportation Fees	\$14,000	\$14,034.75	\$17,704	\$11,406	\$12,587
262	Sale of Supplies	\$0	\$0.00	\$0	\$0	\$0
271	Admissions	\$35,000	\$38,259.67	\$22,711	\$30,859	\$34,357
280	Interest on Inv	\$24,000	\$27,805.39	\$4,219	\$2,388	\$5,865
291	Gifts	\$0	\$0.00	\$0	\$0	\$13,072
292	Student Fees - Other	\$40,000	\$38,315.25	\$50,754	\$47,802	\$56,462
293	Rental - Other	\$15,000	\$15,653.04	\$17,306	\$14,962	\$15,001
295	Summer School Revenues	\$0	\$1,495.15	\$1,499	\$1,416	\$1,254
297	Student Fines	\$1,000	\$1,140.75	\$1,463	\$2,686	\$2,139
299	Misc Revenue	\$0	\$90.00	\$0	\$0	\$517
316	State Aid Transit-Spec Ed	\$0	\$0.00	\$0	\$0	\$0
317	Federal Aid/CESA	\$0	\$0.00	\$0	\$0	\$0
341	Non-Open Enrollment Tuition	\$0	\$0.00	\$0	\$0	\$0
343	Charges for Co-curr Other Dist	\$0	\$0.00	\$0	\$0	\$0
345	Open Enrollment	\$857,733	\$857,733.00	\$655,268	\$628,025	\$560,016
381	Medicaid	\$0	\$0.00	\$0	\$0	\$0
515	Non-Spec Ed State Aid	\$0	\$0.00	\$0	\$0	\$0
517	Transit of State Aids (Co.)	\$0	\$0.00	\$0	\$0	\$0
590	Misc Revenue - Intermed	\$0	\$0.00	\$4,950	\$0	\$17,424
612	Transportation Aid	\$78,040	\$79,393.01	\$80,353	\$89,311	\$84,477
613	Library Aid	\$80,789	\$81,642.00	\$95,372	\$85,286	\$76,371
695	Per Pupil Aid (\$438 per pupil line 6)	\$949,050	\$531,250.00	\$321,600	\$327,450	\$0
621	Equalization Aid	\$8,583,881	\$8,489,974.00	\$8,272,398	\$8,557,473	\$8,912,843
630	State Special Proj - #387	\$7,000	\$8,333.33	\$27,307	\$0	\$0
630	State Special Proj - #522	\$3,000	\$3,521.50	\$0	\$0	\$165,525
630	State Special Proj - #577	\$6,000	\$6,407.52	\$5,338	\$2,250	\$0
630	State Special Proj - #583	\$15,500	\$16,240.00	\$15,280	\$15,280	\$15,210
641	State Special Proj - #534	\$7,000	\$8,293.31	\$0	\$0	\$0
650	State SAGE Aid	\$630,000	\$631,113.23	\$571,151	\$544,274	\$535,195
660	State Rev thru Local Gov	\$10,000	\$13,276.02	\$9,668	\$10,022	\$9,464
690	4k Start Up Grant	\$0	\$0.00	\$228,000	\$0	\$0
691	Computer Aid	\$36,393	\$36,844.00	\$38,654	\$49,301	\$45,207
713	Vocational Education	\$17,509	\$18,213.00	\$18,389	\$18,802	\$17,514
718	ARRA Education Stabilization Fund	\$0	\$0.00	\$0	\$0	\$0
730	Special Proj Grants-#328	\$0	\$0.00	\$0	\$0	\$0
730	Special Proj Grants-#329	\$0	\$0.00	\$0	\$0	\$0
730	Special Proj Grants-#365	\$70,000	\$0.00	\$80,059	\$80,286	\$80,881
730	Special Proj Grants-#391	\$0	\$0.00	\$0	\$0	\$0
730	Ecucation Jobs Funds-#595	\$0	\$0.00	\$0	\$0	\$0
751	Title I A - Basic Program-#141	\$330,589	\$414,943.05	\$404,962	\$394,324	\$433,578
751	Title I A -#149	\$33,403	\$36,391.02	\$29,499	\$30,858	\$37,024
751	Title I A - ARRA -#816	\$0	\$0.00	\$0	\$0	\$0
751	Title I A - ARRA -#822	\$0	\$0.00	\$0	\$0	\$0
752	Title V -#157	\$0	\$0.00	\$0	\$0	\$0
763	Fed School to Work	\$0	\$0.00	\$0	\$0	\$0
780	Federal Aid Received thru State	\$80,000	\$179,105.51	\$83,422	\$10,259	\$28,076
861	Sale of Fixed Assets	\$0	\$20,555.75	\$13,450	\$9,792	\$7,228
862	Land and Real Property Sales	\$0	\$0.00	\$0	\$0	\$0
964	Insurance Refund	\$27,000	\$29,389.00	\$32,208	\$32,540	\$46,728
968	Debt Premium	\$0	\$0.00	\$0	\$0	\$0
971	Other Refunds	\$10,000	\$10,778.00	\$0	\$3	\$5,853
972	Non-Ded Refund Receipt	\$0	\$0.00	\$0	\$0	\$0
981	Medicaid Reimbursement	\$0	\$0.00	\$0	\$0	\$0
990	Miscellaneous	\$16,000	\$16,244.10	\$18,634	\$22,956	\$34,357
	TOTAL REVENUE	\$24,937,494	\$24,344,491.27	\$23,932,171	\$23,216,854	\$22,547,658

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

	2017-2018 Budget <u>Percent</u>	2017-2018 Budget Hearing <u>Budget</u>
Salary	50.9%	\$12,681,316
Fringe Benefits	17.0%	\$4,246,269
Operating Transfers (Spec Ed / Food Service Salary & Fringe)	9.9%	\$2,477,914
<u>Non-Salary Expenses</u>		
Elementary (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	0.8%	\$211,167
Middle School (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	0.7%	\$169,354
High School (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	0.8%	\$205,840
Maintenance / Operation	2.3%	\$574,078
Utilities	2.8%	\$699,000
Transportation	0.8%	\$208,050
Postage / Printing / Paper	0.1%	\$22,000
Telephone / Internet	0.3%	\$66,000
Technology	0.9%	\$223,000
Co-Curricular (HS Athletics)	0.3%	\$82,500
Open Enrollment	3.1%	\$780,000
CESA Payments	0.1%	\$21,100
Insurance	1.2%	\$289,421
Debt Service	0.0%	\$0
Other (Supplies, Equipment, Travel, Training, Admin, Board, Legal, etc.)	7.9%	\$1,980,578
<b>TOTAL</b>	<b>100.0%</b>	<b>\$24,937,587</b>
<b>Formula Check</b>		<b>\$24,937,587</b>

BUDGET SUMMARY  
SCHOOL DISTRICT  
OF WAUPACA

			Actual	Projected						
			Beginning	Ending						
		Budget	Fund	Fund		FY16-17	FY15-16	FY14-15	FY13-14	FY12-13
		2017-2018	Balance	Balance		Actual	Actual	Actual	Actual	Actual
Fund		2017-2018	2017-2018	2017-2018	2017-2018	Expenses	Expenses	Expenses	Expenses	Expenses
10	<b>General Fund</b>									
	Salary	\$12,681,316				\$12,097,012	\$12,180,579	\$11,902,443	\$11,866,173	\$11,920,593
	Fringe Benefits	\$4,246,269				\$3,988,767	\$4,029,245	\$4,051,272	\$4,105,042	\$4,188,680
	Elementary Non-Salary	\$211,167				\$199,470	\$183,720	\$181,124	\$234,289	\$215,943
	Middle School Non-Salary	\$169,354				\$182,022	\$185,975	\$175,223	\$242,463	\$233,035
	Senior High Non-Salary	\$288,340				\$229,806	\$246,977	\$255,624	\$326,886	\$323,960
	District Wide Non-Salary	\$4,863,227				\$4,899,433	\$4,663,641	\$4,742,724	\$3,628,430	\$3,353,214
	Transfers from Fund 27 & 50	\$2,477,914				\$2,134,750	\$2,011,656	\$1,822,873	\$1,627,202	\$1,540,434
	<b>TOTAL FUND 10</b>	<b>\$24,937,587</b>	<b>\$24,937,494</b>	<b>\$9,548,046</b>	<b>\$9,547,953</b>	<b>\$23,731,260</b>	<b>\$23,501,792</b>	<b>\$23,131,283</b>	<b>\$22,030,487</b>	<b>\$21,775,860</b>
21	Special Revenue Trust Fund	\$121,400	\$125,000	\$97,998	\$101,598	\$124,685	\$99,828	\$54,698	\$79,863	\$113,479
27	<b>Special Education</b>									
	Salary	\$2,877,880				\$2,637,842	\$2,426,721	\$2,316,124	\$2,194,972	\$2,094,874
	Fringe Benefits	\$825,557				\$711,116	\$674,244	\$662,828	\$603,399	\$586,204
	Non-Salary	\$249,100				\$218,251	\$236,679	\$264,316	\$235,940	\$278,849
	<b>TOTAL FUND 27</b>	<b>\$3,952,537</b>	<b>\$3,952,537</b>	<b>\$0</b>	<b>\$0</b>	<b>\$3,567,209</b>	<b>\$3,337,644</b>	<b>\$3,243,267</b>	<b>\$3,034,311</b>	<b>\$2,959,926</b>
39	Debt Service	\$3,152,674	\$3,152,674	\$156,677	\$156,677	\$3,181,005	\$6,933,473	\$3,418,663	\$3,367,922	\$12,019,225
41	Capital Projects	\$20,000	\$1,000	\$71,121	\$52,121	\$0	\$5,000	\$44,330	\$555,730	\$113,668
49	Capital Projects	\$100,000	\$0	\$171,822	\$71,822	\$859	\$30,066	\$16,244	\$234,724	\$0
		\$120,000	\$1,000	\$242,943	\$123,943	\$859	\$35,066			
50	<b>Food Service</b>									
	Salary	\$0				\$472,795	\$471,358	\$439,178	\$449,485	\$447,397
	Fringe Benefits	\$0				\$81,649	\$81,832	\$94,195	\$82,501	\$79,182
	Non-Salary	\$1,099,161				\$533,310	\$527,225	\$532,492	\$547,922	\$568,664
	<b>TOTAL FUND 50</b>	<b>\$1,099,161</b>	<b>\$1,143,300</b>	<b>\$93,950</b>	<b>\$138,089</b>	<b>\$1,087,753</b>	<b>\$1,080,416</b>	<b>\$1,065,865</b>	<b>\$1,079,908</b>	<b>\$1,095,243</b>
	<b>TOTAL ALL FUNDS</b>	<b>\$33,383,359</b>	<b>\$33,312,005</b>	<b>\$10,139,616</b>	<b>\$10,068,262</b>	<b>\$31,692,771</b>	<b>\$34,988,219</b>	<b>\$30,958,107</b>	<b>\$30,148,220</b>	<b>\$38,077,400</b>
	Note: Does not include Fund 60 & 72									

Date: June 2017

### 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).

<b>BUDGET ADOPTION 2017-18</b>			
<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance (Account 930 000)	8,504,435.77	8,934,814.55	9,548,046.46
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)	8,934,814.55	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>8,934,814.55</b>	<b>9,548,046.46</b>	<b>9,547,953.46</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	12,810,552.46	12,718,056.92	12,959,607.00
240 Payments for Services	17,703.78	14,034.75	14,000.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	22,711.42	38,259.67	35,000.00
280 Interest on Investments	4,218.84	27,805.39	24,000.00
290 Other Revenue, Local Sources	71,022.30	56,694.99	56,000.00
<b>Subtotal Local Sources</b>	<b>12,926,208.80</b>	<b>12,854,851.72</b>	<b>13,088,607.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	655,268.44	857,733.00	857,733.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>655,268.44</b>	<b>857,733.00</b>	<b>857,733.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	0.00	8,293.31	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	4,950.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>4,950.00</b>	<b>8,293.31</b>	<b>0.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	497,325.42	161,035.01	158,829.00
620 State Aid -- General	8,272,398.00	8,489,974.00	8,583,881.00
630 DPI Special Project Grants	267,591.25	34,502.35	31,500.00
640 Payments for Services	0.00	0.00	7,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	571,150.65	631,113.23	630,000.00
660 Other State Revenue Through Local Units	9,667.94	13,276.02	10,000.00
690 Other Revenue	46,987.33	568,094.00	985,443.00
<b>Subtotal State Sources</b>	<b>9,665,120.59</b>	<b>9,897,994.61</b>	<b>10,406,653.00</b>
<b>Federal Sources</b>			
710 <b>Federal Aid - Categorical</b>	18,389.00	18,213.00	17,509.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	80,059.00	0.00	70,000.00
750 IASA Grants	434,460.82	451,334.27	363,992.00
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	83,421.77	179,105.51	80,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>616,330.59</b>	<b>648,652.78</b>	<b>531,501.00</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	13,450.00	20,555.75	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>13,450.00</b>	<b>20,555.75</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	32,208.00	29,389.00	27,000.00
970 Refund of Disbursement	0.00	10,778.00	10,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	18,634.28	16,244.10	16,000.00
<b>Subtotal Other Revenues</b>	<b>50,842.28</b>	<b>56,411.10</b>	<b>53,000.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>23,932,170.70</b>	<b>24,344,492.27</b>	<b>24,937,494.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	4,734,527.94	4,643,889.83	4,961,906.00
120 000 Regular Curriculum	4,564,120.42	4,506,559.11	4,787,147.00
130 000 Vocational Curriculum	1,220,045.94	1,247,872.15	1,357,680.00
140 000 Physical Curriculum	669,709.48	660,826.59	793,291.00
160 000 Co-Curricular Activities	511,806.85	470,001.87	631,356.00
170 000 Other Special Needs	160,287.75	194,917.82	270,861.00
<b>Subtotal Instruction</b>	<b>11,860,498.38</b>	<b>11,724,067.37</b>	<b>12,802,241.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	655,638.82	719,074.88	672,383.00
220 000 Instructional Staff Services	886,254.01	865,123.21	908,885.00
230 000 General Administration	587,564.48	676,843.10	602,568.00
240 000 School Building Administration	1,287,945.91	1,272,215.68	1,320,834.00
250 000 Business Administration	3,711,991.56	4,223,733.49	3,806,779.00
260 000 Central Services	1,116,106.22	787,327.33	1,144,606.00
270 000 Insurance & Judgments	262,918.45	298,504.55	269,631.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	147,967.19	172,692.50	151,746.00
<b>Subtotal Support Sources</b>	<b>8,656,386.64</b>	<b>9,015,514.74</b>	<b>8,877,432.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	2,301,019.21	2,134,750.26	2,477,914.00
430 000 Instructional Service Payments	682,283.65	840,229.74	780,000.00
490 000 Other Non-Program Transactions	1,604.04	16,698.25	0.00
<b>Subtotal Non-Program Transactions</b>	<b>2,984,906.90</b>	<b>2,991,678.25</b>	<b>3,257,914.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>23,501,791.92</b>	<b>23,731,260.36</b>	<b>24,937,587.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
900 000 Beginning Fund Balance	67,554.27	94,278.33	97,998.10
<b>900 000 Ending Fund Balance</b>	<b>94,278.33</b>	<b>97,998.10</b>	<b>101,598.10</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>126,552.42</b>	<b>128,404.98</b>	<b>125,000.00</b>
100 000 Instruction	72,645.18	92,125.25	100,000.00
200 000 Support Services	27,183.18	32,559.96	21,400.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>99,828.36</b>	<b>124,685.21</b>	<b>121,400.00</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>			
	<b>Audited</b>	<b>Unaudited</b>	<b>Budget</b>
	<b>2015-16</b>	<b>2016-17</b>	<b>2017-18</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	2,011,656.21	2,134,750.26	2,477,914.00
<b>Local Sources</b>			
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
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	150,866.48	108,826.75	108,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>150,866.48</b>	<b>108,826.75</b>	<b>108,000.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	11,857.12	27,027.41	10,000.00
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
<b>Subtotal Intermediate Sources</b>	<b>11,857.12</b>	<b>27,027.41</b>	<b>10,000.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	682,525.00	708,683.00	761,967.00
620 State Aid -- General	0.00	18,923.00	10,000.00
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
<b>Subtotal State Sources</b>	<b>682,525.00</b>	<b>727,606.00</b>	<b>771,967.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	5,437.00	0.00
730 DPI Special Project Grants	435,908.00	428,521.00	449,656.00
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	44,831.35	135,040.52	135,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>480,739.35</b>	<b>568,998.52</b>	<b>584,656.00</b>
<b>Other Financing Sources</b>			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
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
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>3,337,644.16</b>	<b>3,567,208.94</b>	<b>3,952,537.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
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	2,448,352.33	2,729,630.83	3,105,294.00

160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>2,448,352.33</b>	<b>2,729,630.83</b>	<b>3,105,294.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	456,880.73	472,533.75	559,588.00
220 000 Instructional Staff Services	217,620.86	204,559.79	115,030.00
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	81,380.48	67,773.88	62,834.00
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
<b>Subtotal Support Sources</b>	<b>755,882.07</b>	<b>744,867.42</b>	<b>737,452.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	88,575.94	52,805.71	62,534.00
490 000 Other Non-Program Transactions	44,833.82	39,904.98	47,257.00
<b>Subtotal Non-Program Transactions</b>	<b>133,409.76</b>	<b>92,710.69</b>	<b>109,791.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>3,337,644.16</b>	<b>3,567,208.94</b>	<b>3,952,537.00</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	235,589.51	182,965.36	156,678.36
<b>900 000 ENDING FUND BALANCES</b>	<b>182,965.36</b>	<b>156,678.36</b>	<b>156,678.36</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,880,848.35</b>	<b>3,154,718.00</b>	<b>3,152,674.00</b>
281 000 Long-Term Capital Debt	3,697,482.15	3,181,005.00	3,152,674.00
282 000 Refinancing	3,235,990.35	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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,933,472.50</b>	<b>3,181,005.00</b>	<b>3,152,674.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>9,075,000.00</b>	<b>0.00</b>	<b>0.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	220,401.46	186,333.30	242,943.05
<b>900 000 Ending Fund Balance</b>	<b>186,333.30</b>	<b>242,943.05</b>	<b>123,943.05</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>997.37</b>	<b>57,468.47</b>	<b>1,000.00</b>
100 000 Instructional Services	30,065.53	858.72	0.00
200 000 Support Services	5,000.00	0.00	120,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>35,065.53</b>	<b>858.72</b>	<b>120,000.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	82,002.84	83,954.76	93,950.42
<b>900 000 ENDING FUND BALANCE</b>	<b>83,954.76</b>	<b>93,950.42</b>	<b>138,089.42</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,082,368.20</b>	<b>1,097,748.34</b>	<b>1,143,300.00</b>
200 000 Support Services	1,080,416.28	1,087,752.68	1,099,161.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,080,416.28</b>	<b>1,087,752.68</b>	<b>1,099,161.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

\* 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, 2017-18**  
**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:*

<b>GENERAL FUND</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance	8,504,435.77	8,934,814.55	9,548,046.46
<b>Ending Fund Balance</b>	<b>8,934,814.55</b>	<b>9,548,046.46</b>	<b>9,547,953.46</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	12,926,208.80	12,854,851.72	13,088,607.00
Inter-district Payments (Source 300 + 400)	655,268.44	857,733.00	857,733.00
Intermediate Sources (Source 500)	4,950.00	8,293.31	0.00
State Sources (Source 600)	9,665,120.59	9,897,994.61	10,406,653.00
Federal Sources (Source 700)	616,330.59	648,652.78	531,501.00
All Other Sources (Source 800 + 900)	64,292.28	76,966.85	53,000.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>23,932,170.70</b>	<b>24,344,492.27</b>	<b>24,937,494.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	11,860,498.38	11,724,067.37	12,802,241.00
Support Services (Function 200 000)	8,656,386.64	9,015,514.74	8,877,432.00
Non-Program Transactions (Function 400 000)	2,984,906.90	2,991,678.25	3,257,914.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>23,501,791.92</b>	<b>23,731,260.36</b>	<b>24,937,587.00</b>

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance	67,554.27	94,278.33	97,998.10
<b>Ending Fund Balance</b>	<b>94,278.33</b>	<b>97,998.10</b>	<b>101,598.10</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>3,464,196.58</b>	<b>3,695,613.92</b>	<b>4,077,537.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>3,437,472.52</b>	<b>3,691,894.15</b>	<b>4,073,937.00</b>

<b>DEBT SERVICE FUND</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance	235,589.51	182,965.36	156,678.36
<b>Ending Fund Balance</b>	<b>182,965.36</b>	<b>156,678.36</b>	<b>156,678.36</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,880,848.35</b>	<b>3,154,718.00</b>	<b>3,152,674.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,933,472.50</b>	<b>3,181,005.00</b>	<b>3,152,674.00</b>

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance	220,401.46	186,333.30	242,943.05
<b>Ending Fund Balance</b>	<b>186,333.30</b>	<b>242,943.05</b>	<b>123,943.05</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>997.37</b>	<b>57,468.47</b>	<b>1,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>35,065.53</b>	<b>858.72</b>	<b>120,000.00</b>

<b>FOOD SERVICE FUND</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance	82,002.84	83,954.76	93,950.42
<b>Ending Fund Balance</b>	<b>83,954.76</b>	<b>93,950.42</b>	<b>138,089.42</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,082,368.20</b>	<b>1,097,748.34</b>	<b>1,143,300.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,080,416.28</b>	<b>1,087,752.68</b>	<b>1,099,161.00</b>

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<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Total Expenditures and Other Financing Uses**

<b>ALL FUNDS</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	34,988,218.75	31,692,770.91	33,383,359.00
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	2,301,019.21	2,134,750.26	2,477,914.00
<b>Refinancing Expenditures (FUND 30)</b>	3,235,990.35	0.00	0.00
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	29,451,209.19	29,558,020.65	30,905,445.00
<b>PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		0.36%	4.56%

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
General Fund	12,797,229.00	12,713,345.00	12,954,607.00
Referendum Debt Service Fund	3,355,495.00	3,154,718.00	3,152,674.00
Non-Referendum Debt Service Fund	0.00	0.00	216,257.00
Capital Expansion Fund	0.00	0.00	0.00
Property Charge Back	4,283.00	0.00	16,699.00
<b>TOTAL SCHOOL LEVY</b>	<b>16,157,007.00</b>	<b>15,868,063.00</b>	<b>16,340,237.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		-1.79%	2.98%

*Notice is hereby given to the qualified electors of the School District of Waupaca that the budget hearing will be held at the District Office building, on the 26th day of October, 2017 at 5:15 pm. The summary of the budget is printed above. Detailed copies of the budget are available for inspection in the District's office.  
Dated this 12th day of October, 2017.*

Patrick Phair

District Clerk

(Signed)

## 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