

**WISCONSIN RAPIDS PUBLIC SCHOOLS**

**Board of Education**

510 Peach Street  
Wisconsin Rapids, WI 54494  
715-424-6701

[www.wrps.org](http://www.wrps.org)

**BUDGET MEETING**  
**For Fiscal Year 2018-19**



**June 25, 2018**  
**6:00 p.m.**

**MISSION STATEMENT**

*Working together with home and community, we are dedicated to providing the best education for every student, enabling each to be a thoughtful, responsible contributor to a changing world.*

**We Believe...***each student is the first consideration of the educational process.*

**We Believe...***all students can learn.*

**We Believe...***learning is a life-long process.*

**We Believe...***in a safe, caring, and respectful learning environment.*

**We Believe...***all students should become effective citizens of the community, state, nation, and the world.*

**We Believe...***meaningful home, school, and community involvement is vital to continuous improvement.*

## DISTRICT DESCRIPTION AND ORGANIZATION

The School District of Wisconsin Rapids is a unified school district with an annual operating budget of \$60 million. Areas served by the District include the city of Wisconsin Rapids; the villages of Biron, Rudolph, Vesper; and all or portions of 11 surrounding townships. A half-day 4-year old Kindergarten program is offered both on-site and at a variety of community based sites. There are also six K-5 elementary schools, one elementary charter school, one middle school serving grades 6-8, one high school serving grades 9-12, one alternative high school, as well as district wide virtual school programming offered at all grade levels.

The District has experienced declining enrollment for a number of years. Last year's student enrollment count was 5,082. The District employs 368 professional (certified) staff, 24 administrators, and 310 support personnel.

The Wisconsin Rapids Public School system has earned a solid reputation as a progressive, professional organization which has high student achievement and a low drop-out rate. Programs have been changed over the years, and continually evolve in order to best meet the needs of our students. Staff members are repeatedly recognized by both state and national organizations and agencies for their professionalism and expertise.

The District's governance structure includes a seven-member Board of Education. Members of the Board are elected to three-year terms. Current members of the Board include:

<u>Board Member</u>	<u>Office</u>	<u>Term Expires</u>
John Krings	President	2020
Mary Rayome	Vice President	2019
Larry Davis	Clerk	2021
Katie Bielski-Medina	Treasurer	2021
John Benbow, Jr.	Member	2021
Sandra Hett	Member	2020
Anne Lee	Member	2019

Under the direction of the Superintendent, the School District administration is responsible for the direction, coordination, and control of students and staff in their efforts to reach educational goals and/or the Strategic Plan adopted by the Board of Education within the guidelines established by Board policy, as well as state and federal statutes. Current members of the administrative team include:

### Administration

**Craig Broeren**, Superintendent

**Daniel Weigand**, Director of Business Services

**Dr. Matthew Green**, Director of Pupil Services and Principal of River Cities High School

**Steve Smith**, Pupil Services Coordinator

**Dr. Ryan Christianson**, Director of Human Resources & Virtual Program Administrator

**Kathi Stebbins-Hintz**, Director of Curriculum & Instruction

**Jennifer Wilhorn**, Assistant Director of Curriculum & Instruction

**Phillip Bickelhaupt**, Director of Technology

**Ed Allison**, Director of Buildings & Grounds  
**Elizabeth Severson**, Director of Food Services  
**Tim Bruns**, Principal – Grant Elementary & Virtual Program/Summer School Administrator  
**Tina Wallner**, Principal – Grove Elementary  
**Kristina Miller**, Principal – Howe Elementary  
**Penny Antell**, Principal – Mead Elementary Charter School  
**Roxanne Filtz**, Principal – THINK Academy  
**Kelly Schaeffer**, Principal – Washington Elementary & 4K Program Director  
**Melissa Fiamoncini**, Principal – Woodside Elementary  
**Tracy Ginter**, Principal – Wis. Rapids Area Middle School  
**Brian Oswald**, Assistant Principal – Wis. Rapids Area Middle School  
**Patti Ritchay**, Assistant Principal – Wisc. Rapids Area Middle School  
**Ronald Rasmussen**, Principal – Lincoln High School  
**Rodney Henke**, Assistant Principal – Lincoln High School  
**Casey Drake**, Assistant Principal – Lincoln High School  
**Nicholas Sydorowicz**, Assistant Principal – Lincoln High School

The Board of Education adopted a Strategic Plan in December, 2011. The plan was developed and designed with an understanding that the educational environment is rapidly changing. In order to continue meeting the needs of our diverse learners and prepare them to compete and reach their full potential in an evolving, global economy, the District Strategic Plan continues to be a “living, working document.” The plan was updated and approved by the Board in February, 2018. The key objectives in the plan are as follows:

**OBJECTIVE 1:**

*Bring content, technology, and pedagogy together to build 21<sup>st</sup> Century learners.*

**OBJECTIVE 2:**

*Develop a strand within the District’s RtI framework for student mental health and behavior which includes systemic screeners, and prevention and intervention strategies.*

**OBJECTIVE 3:**

*Create consistency across grade levels in assessment philosophy, and grading and reporting practices.*

**OBJECTIVE 4:**

*Enhance Academic and Career Planning (ACP) for all students.*

**OBJECTIVE 5:**

*Increase awareness and implement strategies with all staff to better recognize and meet the needs of the marginalized populations we serve.*

**OBJECTIVE 6:**

*Maintain buildings and properties within WRPS to continue support for evolving student programs and activities.*

**OBJECTIVE 7:**

*Ensure the safety and security of all students, personnel, and members of the public on the Wisc. Rapids Public Schools' campuses/premises.*

**OBJECTIVE 8:**

*WRPS students will participate in future ready, tier one instruction that is engaging and equitable, promotes critical and creative thinking, and creates technologically, academically, and globally literate citizens.*

**OBJECTIVE 9:**

*Create a District environment that promotes healthy lifestyles for students and staff.*

While under the constraints of State revenue caps since they were established in 1993, the District has also experienced continued declining enrollment. While revenues have steadily decreased over the years and costs continued to rise, the Board has taken action each year to reduce the District budget and mitigate the impact to taxpayers through the local levy. Financial and human resources continue to be managed as economically as possible to support student learning and maintain programming that aligns with the District mission and vision.

In April, 2017 the WRPS Board of Education took action to approve of construction/renovation projects at Lincoln High School and the Wisconsin Rapids Area Middle School which allows for restructuring of grade levels beginning in the 2018-19 school year. Students in 9<sup>th</sup> grade will move from East Jr. High to Lincoln High School, and 8<sup>th</sup> grade students will move from East Jr. High to the Wisconsin Rapids Area Middle School.

Prior to the elimination of the energy exemption on December 31, 2017, the Board utilized the allowable exemption under state statutes to approve the borrowing of \$20,800,000 for energy exemption and facility maintenance projects across the District. The Board also approved an addition to the middle school which added 14 classrooms and a gymnasium at a cost of \$9,200,000.

The budget developed and proposed for the 2018-19 fiscal year can be found on the following pages. Included in this information is fiscal year revenue and expense summary comparisons, student enrollment trends, explanations for fund classifications, history of debt defeasance, and property value and tax levy historical data.



## SUMMARY OF REVENUES AND EXPENDITURES FOR ALL FUNDS

All funds used by Wisconsin school districts must be classified into one of nine —fund types. School Districts may not need all of these fund groups at any given time. The governmental fund types currently used by the School District of Wisconsin Rapids includes the General Fund, Special Projects Fund, Debt Service Fund, and Trust Fund. The Proprietary funds used by the School District include the Food Service Fund and Community Service Fund. The funds and sub-funds used by the School District of Wisconsin Rapids are described in further detail below, as defined by the Wisconsin Department of Public Instruction.

### Governmental Funds

#### **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 27 Special Education Fund**

This 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**

This fund is used to report special revenue K - 12 instructional programs not required to be discretely reported in Funds 21 or 27. Programs reported as Fund 29 include Federal Indian Education funded programs. A fund balance may exist in this fund.

#### **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.

**Fund 46 Long Term Capital Improvement Trust Fund**

A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a "trust" that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district 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.

**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.

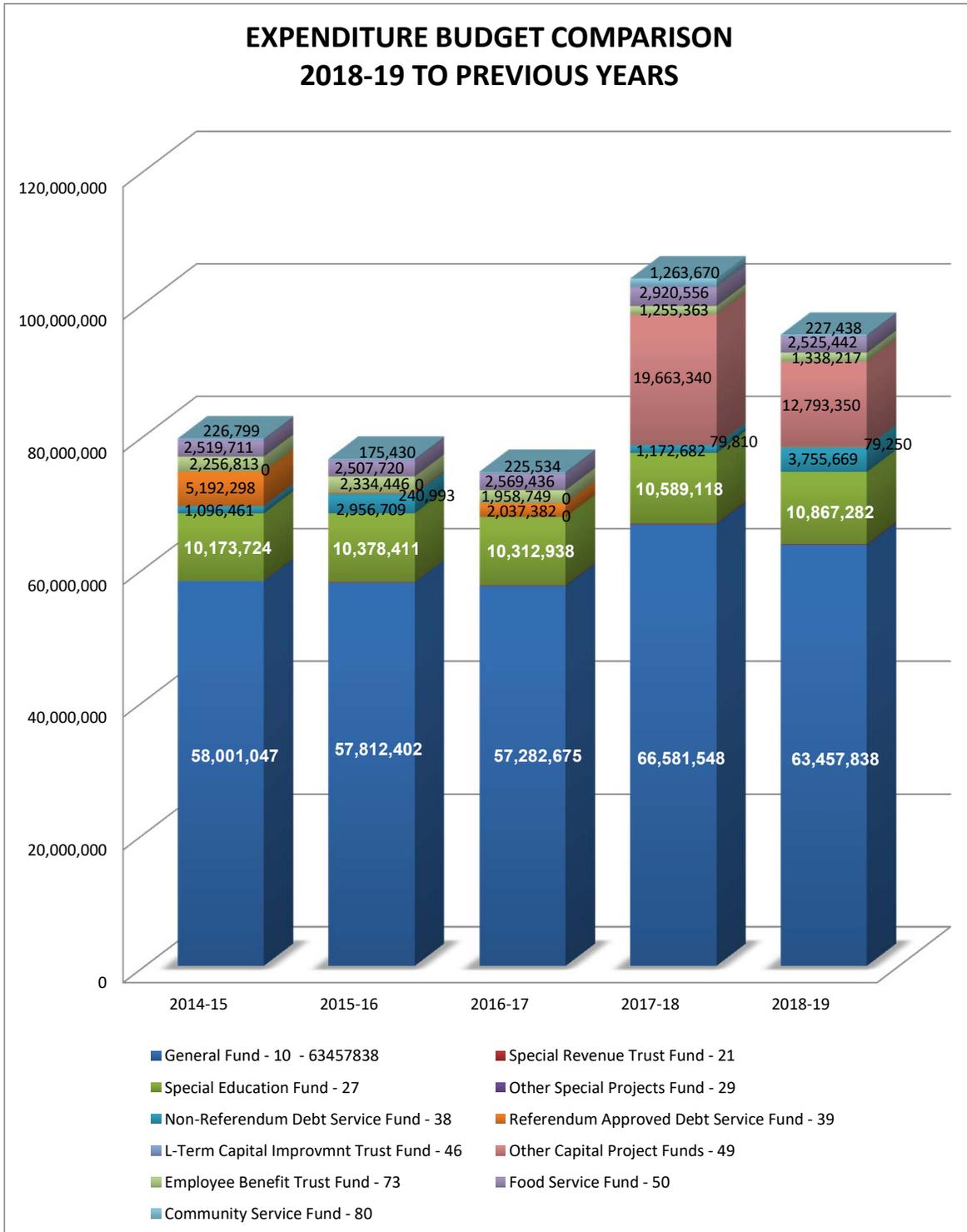
**Proprietary Funds****Fund 50 Food Service Fund**

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.

Below is a graphic depiction of trends over time for each of the Governmental and Proprietary Funds showing measurable values and how each has changed in recent years.



In Year 2017-18 the General Fund - 10 included renovation of High School Girls Locker Room and Pool and Addition of New Gymnasium space for Wrestling and Gymnastics; the Other Capital Projects Fund - 49 Included the Addition of 10 classrooms and a Gymnasium at the Middle School and Heating and Ventilating renovations at Lincoln High School

In Year 2018-19 the General Fund - 10 includes installation of LED lighting in all District Facilities; the Other Capital Projects Fund - 49 includes Heating and Ventilating renovations in all Elementary Classroom Facilities

**GOVERNMENTAL AND PROPRIETARY FUNDS**

Combined Statement of Revenues, Expenditures, and Net Position – Historical

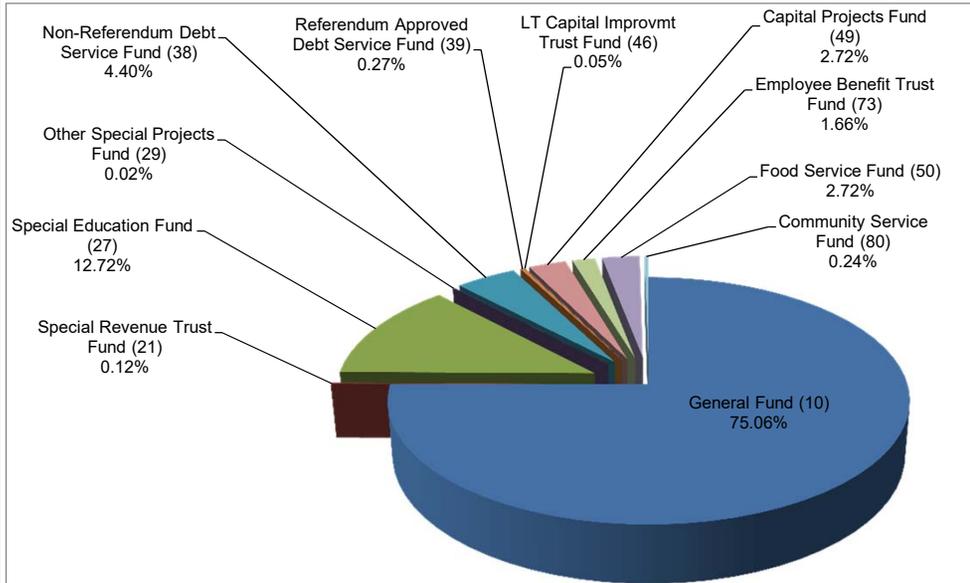
	Audited 2014-15	Audited 2015-16	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
<b>GOVERNMENTAL FUNDS</b>					
<b>General Fund - 10</b>					
Total Revenues	59,582,076	60,708,350	60,568,079	62,623,445	64,121,193
Total Expenditures	58,001,047	57,812,402	57,282,675	66,581,548	63,457,838
Excess Revenues over (under) Expenditures	1,581,029	2,895,948	3,285,404	(3,958,103)	663,355
Fund Balance - Beginning	3,965,692	5,546,721	8,442,669	11,728,073	7,769,970
Fund Balance - Ending	5,546,721	8,442,669	11,728,073	7,769,970	8,433,325
<b>Special Revenue Trust Fund - 21</b>					
Total Revenues	43,672	58,152	117,661	82,842	99,918
Total Expenditures	38,829	35,720	106,079	124,950	124,133
Excess Revenues over (under) Expenditures	4,843	22,432	11,582	(42,108)	(24,215)
Fund Balance - Beginning	41,383	46,226	68,658	80,240	38,132
Fund Balance - Ending	46,226	68,658	80,240	38,132	13,917
<b>Special Education Fund - 27</b>					
Total Revenues	10,173,724	10,378,411	10,312,938	10,589,118	10,867,282
Total Expenditures	10,173,724	10,378,411	10,312,938	10,589,118	10,867,282
Excess Revenues over (under) Expenditures	0	0	0	0	0
Fund Balance - Beginning	0	0	0	0	0
Fund Balance - Ending	0	0	0	0	0
<b>Other Special Projects Fund - 29</b>					
Total Revenues	12,414	4,973	14,948	19,155	21,259
Total Expenditures	12,414	4,973	14,948	19,155	21,259
Excess Revenues over (under) Expenditures	0	0	0	0	0
Fund Balance - Beginning	0	0	0	0	0
Fund Balance - Ending	0	0	0	0	0
<b>Non-Referendum Debt Service Fund - 38</b>					
Total Revenues	2,080,171	1,834,385	0	1,172,682	3,755,669
Total Expenditures	1,096,461	2,956,709	0	1,172,682	3,755,669
Excess Revenues over (under) Expenditures	983,710	(1,122,324)	0	(0)	0
Fund Balance - Beginning	138,614	1,122,324	0	0	0
Fund Balance - Ending	1,122,324	0	0	0	0
<b>Referendum Approved Debt Service Fund - 39</b>					
Total Revenues	5,292,214	531,853	2,000,300	285,424	229,253
Total Expenditures	5,192,298	240,993	2,037,382	79,810	79,250
Excess Revenues over (under) Expenditures	99,916	290,860	(37,082)	205,614	150,003
Fund Balance - Beginning	1,465,993	1,565,909	1,856,769	1,819,687	2,025,301
Fund Balance - Ending	1,565,909	1,856,769	1,819,687	2,025,301	2,175,304
<b>Long Term Capital Improvement Trust Fund - 46</b>					
Total Revenues	25,007	25,071	42,991	43,910	44,400
Total Expenditures	0	0	0	0	0
Excess Revenues over (under) Expenditures	25,007	25,071	42,991	43,910	44,400
Fund Balance - Beginning	0	25,007	50,078	93,069	136,979
Fund Balance - Ending	25,007	50,078	93,069	136,979	181,379
<b>Other Capital Project Funds - 49</b>					
Total Revenues	0	0	0	30,134,950	2,321,740
Total Expenditures	0	0	0	19,663,340	12,793,350
Excess Revenues over (under) Expenditures	0	0	0	10,471,610	(10,471,610)
Fund Balance - Beginning	0	0	0	0	10,471,610
Fund Balance - Ending	0	0	0	10,471,610	0
<b>Employee Benefit Trust Fund - 73</b>					
Total Revenues	2,800,000	2,380,000	2,138,247	1,327,320	1,414,923
Total Expenditures	2,256,813	2,334,446	1,958,749	1,255,363	1,338,217
Excess Revenues over (under) Expenditures	543,187	45,554	179,498	71,957	76,706
Fund Balance - Beginning	1,122,156	1,665,343	1,710,897	1,890,395	1,962,352
Fund Balance - Ending	1,665,343	1,710,897	1,890,395	1,962,352	2,039,058
<b>PROPRIETARY FUNDS</b>					
<b>Food Service Fund - 50</b>					
Total Revenues	2,695,361	2,630,729	2,599,374	2,481,908	2,324,626
Total Expenditures	2,519,711	2,507,720	2,569,436	2,920,556	2,525,442
Excess Revenues over (under) Expenditures	175,650	123,009	29,938	(438,648)	(200,816)
Fund Balance - Beginning	704,960	880,610	1,003,619	1,033,557	594,909
Fund Balance - Ending	880,610	1,003,619	1,033,557	594,909	394,093
<b>Community Service Fund - 80</b>					
Total Revenues	435,277	255,734	164,514	994,429	226,520
Total Expenditures	226,799	175,430	225,534	1,263,670	227,438
Excess Revenues over (under) Expenditures	208,478	80,304	(61,020)	(269,241)	(918)
Fund Balance - Beginning	69,190	277,668	357,972	296,952	27,711
Fund Balance - Ending	277,668	357,972	296,952	27,711	26,793
<b>TOTAL REVENUES AND OTHER FINANCING SOURCES - ALL FUNDS</b>					
All Funds	83,139,916	78,807,658	77,959,052	109,755,183	85,426,783
Interfund Transfers In - All Funds	8,467,392	8,330,847	6,470,374	7,855,540	7,124,519
Refinancing Revenues	4,837,218	0	0	0	0
Net Total Revenues - All Funds	69,835,306	70,476,811	71,488,678	101,899,643	78,302,264
Percentage Change from Prior Year	-1.98%	0.92%	1.44%	42.54%	-23.16%
<b>TOTAL EXPENDITURES AND OTHER FINANCING USES - ALL FUNDS</b>					
All Funds	79,518,096	76,446,804	74,507,741	103,670,192	95,189,878
Interfund Transfers Out - All Funds	8,467,392	8,330,847	6,470,374	7,855,540	7,124,519
Refinancing Expenditures	4,837,218	0	0	0	0
Net Total Expenditures - All Funds	66,213,486	68,115,957	68,037,367	95,814,652	88,065,359
Percentage Change from Prior Year	-3.92%	2.87%	-0.12%	40.83%	-8.09%
<b>NET TOTAL ALL FUNDS (Less Interfund Transfers and Refinancing)</b>					
Net Total Revenues - All Funds	69,835,306	70,476,811	71,488,678	101,899,643	78,302,264
Net Total Expenditures - All Funds	66,213,486	68,115,957	68,037,367	95,814,652	88,065,359
Excess Revenues over (under) Expenditures	3,621,820	2,360,854	3,451,311	6,084,991	(9,763,095)
Fund Balance - Beginning	7,507,988	11,129,808	13,490,662	16,941,973	23,026,964
Fund Balance - Ending	11,129,808	13,490,662	16,941,973	23,026,964	13,263,869

**GOVERNMENTAL AND PROPRIETARY FUNDS**

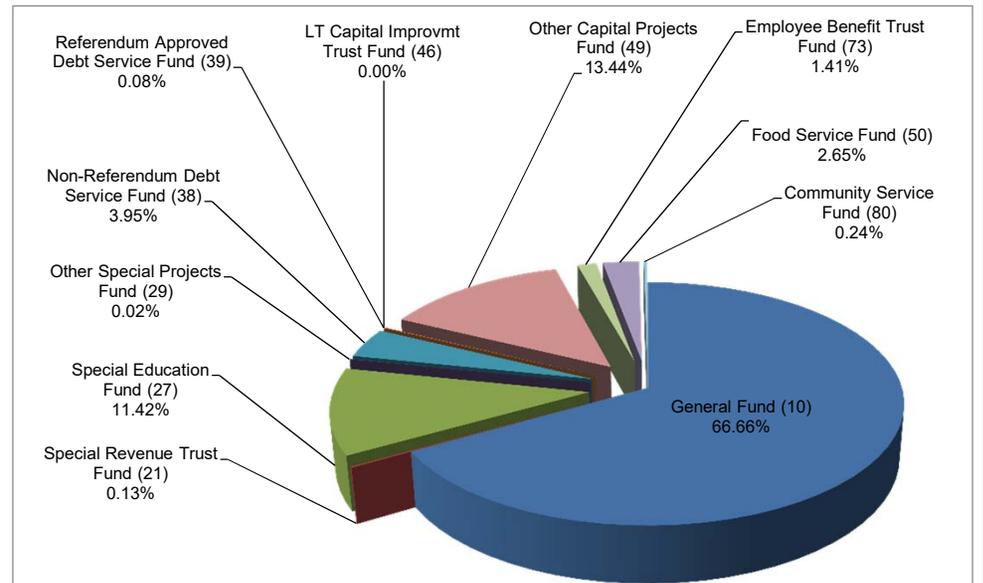
Combined Statement of Revenues, Expenditures, and Net Position  
2018-19

	GOVERNMENTAL FUNDS											PROPRIETARY FUNDS	
	Net Total All Funds (Less Transfers & Refinancing)	Interfund Transfers & Refinancing	General Fund (10)	Special Revenue Trust Fund (21)	Special Education Fund (27)	Other Special Projects Fund (29)	Non-Referendum Debt Service Fund (38)	Referendum Approved Debt Service Fund (39)	LT Capital Improvmt Trust Fund (46)	Other Capital Projects Fund (49)	Employee Benefit Trust Fund (73)	Food Service Fund (50)	Community Service Fund (80)
Total Revenues	78,302,264	7,124,519	64,121,193	99,918	10,867,282	21,259	3,755,669	229,253	44,400	2,321,740	1,414,923	2,324,626	226,520
Total Expenditures	88,065,359	7,124,519	63,457,838	124,133	10,867,282	21,259	3,755,669	79,250	0	12,793,350	1,338,217	2,525,442	227,438
Excess Revenues over (under) Expenditures	(9,763,095)	0	663,355	(24,215)	0	0	0	150,003	44,400	(10,471,610)	76,706	(200,816)	(918)
Fund Balance - Beginning	23,026,964	0	7,769,970	38,132	0	0	(0)	2,025,301	136,979	10,471,610	1,962,352	594,909	27,711
Fund Balance - Ending	13,263,869	0	8,433,325	13,917	0	0	(0)	2,175,304	181,379	0	2,039,058	394,093	26,793

**2018-19 REVENUE (ALL FUNDS)**



**2018-19 EXPENDITURES (ALL FUNDS)**



## ANNUAL BUDGET SUMMARY

### PUBLIC NOTICE TO ELECTORS OF THE SCHOOL DISTRICT OF WISCONSIN RAPIDS

Notice is hereby given as required by S.65.90 Wisconsin Statutes, to the qualified electors of the School District of Wisconsin Rapids, City of Wisconsin Rapids, Villages of Biron, Rudolph, and Vesper, Towns of Arpin, Grand Rapids, Hansen, Saratoga, Seneca, Sherry, and Sigel, Wood County - Towns of Carson, Grant and Plover, Portage County, that the budget hearing to review the 2018-19 School District Budget will be held at the Board of Education Offices, 510 Peach Street, on Monday, June 25, 2018, at 6:00 p.m. All accounts are used in the manner prescribed by the Department of Public Instruction, which is a Modified Accrual Basis of Accounting. Copies of the budget are available for review during normal working hours at the Board of Education Offices, 510 Peach Street.

	<b>Audited 2016-17</b>	<b>Projected 2017-18</b>	<b>Proposed 2018-19</b>
<b>General Fund - 10</b>			
Total Revenues	60,568,079	62,623,445	64,121,193
Total Expenditures	57,282,675	66,581,548	63,457,838
Fund Balance - Ending	8,442,669	7,769,970	8,433,325
<b>Special Projects Fund - 20</b>			
Total Revenues	10,445,547	10,691,115	10,988,459
Total Expenditures	10,433,965	10,733,223	11,012,674
Fund Balance - Ending	80,240	38,132	13,917
<b>Debt Service Fund - 30</b>			
Total Revenues	2,000,300	1,458,106	3,984,922
Total Expenditures	2,037,382	1,252,492	3,834,919
Fund Balance - Ending	1,819,687	2,025,301	2,175,304
<b>Capital Improvement Fund - 40</b>			
Total Revenues	42,991	43,910	44,400
Total Expenditures	0	0	0
Fund Balance - Ending	93,069	136,979	181,379
<b>Food Service Fund - 50</b>			
Total Revenues	2,599,374	2,481,908	2,324,626
Total Expenditures	2,569,436	2,920,556	2,525,442
Fund Balance - Ending	1,033,557	594,909	394,093
<b>Community Service Fund - 80</b>			
Total Revenues	164,514	994,429	226,520
Total Expenditures	225,534	1,263,670	227,438
Fund Balance - Ending	296,952	27,711	26,793
<b>Tax Levy</b>			
General Fund - 10	20,952,127	21,812,198	19,714,282
Property Tax Chargebacks	8,019	1,019	3,105
Non-Referendum Debt Fund - 38	0	0	3,516,243
Debt Service Fund - 39	1,959,614	268,634	240,246
Community Service Fund - 80	150,000	987,909	220,000
Total School Levy	23,069,760	23,069,760	23,693,876
Percentage Change from Prior Year	2.00%	0.00%	2.71%

Note: The 60 (Agency) & 70 (Trust Funds) series funds are "fiduciary" funds. Presentation of these funds has been removed from the adoption and notice formats to agree with GASB 34 requirements.

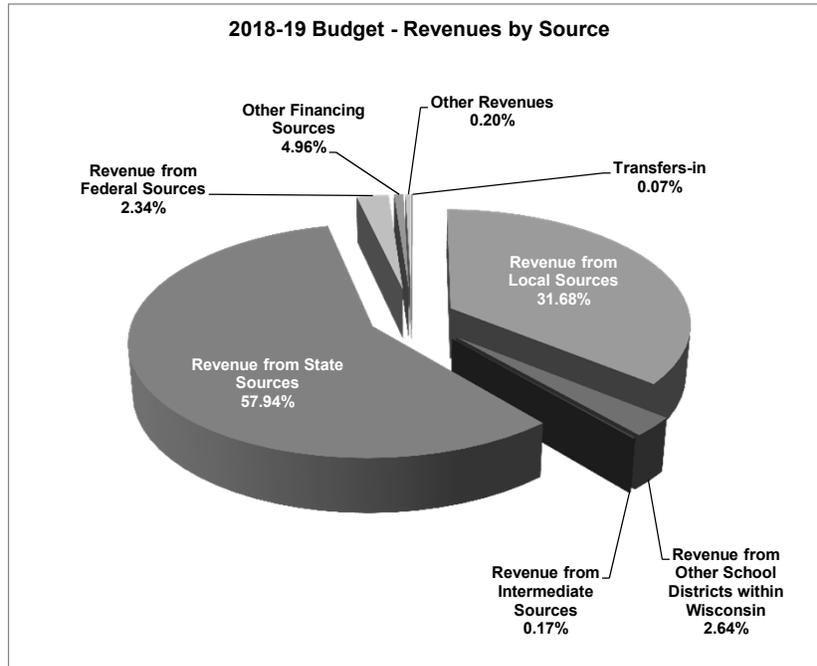
**GENERAL FUND 10**

REVENUES BY SOURCE

In 1993, the Wisconsin legislature enacted State Statute 121.90, commonly referred to as Revenue Limits, limiting the amount of revenue a school district may raise from the combination of state aid and the local property tax levy. This limit begins with the prior year's revenue limit authority and adjusts for such factor and enrollment averages, levy exemptions, and a per student amount as approved in the states biennium budget.

General state aid and local property tax provide the largest portion of General Fund revenues, comprising 81.4% of budgeted General Fund revenue. The increase in Other Financing Sources is due to a property insurance settlement for hail damage.

	<b>2014-15 Audited</b>	<b>2015-16 Audited</b>	<b>2016-17 Audited</b>	<b>2017-18 Budgeted</b>	<b>2018-19 Proposed</b>
Transfers-in	33,977	40,267	35,533	41,722	41,722
Revenue from Local Sources	21,898,536	22,424,910	21,486,375	22,411,077	20,315,247
Revenue from Other School Districts within Wisconsin	1,222,193	1,365,481	1,695,430	1,695,410	1,695,410
Revenue from Intermediate Sources	129,955	109,814	108,644	108,640	108,640
Revenue from State Sources	34,576,850	34,135,180	35,443,917	36,085,211	37,153,615
Revenue from Federal Sources	1,590,824	1,633,688	1,681,174	1,555,160	1,499,405
Other Financing Sources	-	740,145	4,226	463,285	3,180,440
Other Revenues	129,741	258,864	112,780	262,940	126,714
<b>Total Revenue - General Fund 10</b>	<b>59,582,076</b>	<b>60,708,349</b>	<b>60,568,079</b>	<b>62,623,445</b>	<b>64,121,193</b>



**GENERAL FUND 10**

REVENUES BY SOURCE

	<b>2014-15 Audited</b>	<b>2015-16 Audited</b>	<b>2016-17 Audited</b>	<b>2017-18 Budgeted</b>	<b>2018-19 Proposed</b>
Transfers-in	33,977	40,267	35,533	41,722	41,722
Transfers from Special Education Fund	33,977	40,267	35,533	41,722	41,722

**GENERAL FUND 10**

REVENUES BY SOURCE - (Continued)

	<b>2014-15 Audited</b>	<b>2015-16 Audited</b>	<b>2016-17 Audited</b>	<b>2017-18 Budgeted</b>	<b>2018-19 Proposed</b>
<b>Revenue from Local Sources</b>					
Property Tax	21,459,403	21,889,578	20,952,127	21,812,198	19,716,368
Property Tax Chargeback	978	341	8,019	1,019	1,019
Mobile Home Tax	50,684	46,122	42,290	39,330	39,330
Payment for Services	26,227	25,030	23,074	56,020	56,020
Non-Capital Sales	1,338	11,025	8,540	1,590	1,590
School Activity Income	46,559	53,952	57,264	52,540	52,540
Interest on Investments	19,169	36,657	80,295	177,520	177,520
Other Revenue from Local Sources	294,178	362,205	314,766	270,860	270,860
	<b>21,898,536</b>	<b>22,424,910</b>	<b>21,486,375</b>	<b>22,411,077</b>	<b>20,315,247</b>
<b>Revenue from Other School Districts within Wisconsin</b>					
Payment for Services	1,222,193	1,365,481	1,695,430	1,695,410	1,695,410
	<b>1,222,193</b>	<b>1,365,481</b>	<b>1,695,430</b>	<b>1,695,410</b>	<b>1,695,410</b>
<b>Revenue from Intermediate Sources</b>					
Other Intermediate Sources	129,955	109,814	108,644	108,640	108,640
	<b>129,955</b>	<b>109,814</b>	<b>108,644</b>	<b>108,640</b>	<b>108,640</b>
<b>Revenue from State Sources</b>					
Transportation Aid	141,804	147,169	149,686	139,120	139,120
Library Aid	272,684	250,937	217,639	235,895	235,895
Bilingual Bicultural Aid	54,680	52,775	33,449	27,644	27,644
Equalization Aid	31,532,412	31,027,347	31,919,672	31,684,352	32,477,756
Special Projects Grants	81,473	95,660	116,729	94,423	369,423
SAGE Grant (Student Achievement Guarantee in Ed)	1,550,042	1,574,465	1,584,497	1,493,052	1,493,052
Other State Revenue Through Local Governments	14,157	22,672	23,578	22,470	22,470
Other Revenue - Computer Aid	157,402	174,826	134,370	136,345	136,345
Other Revenue - Per Pupil Aid	771,000	765,750	1,261,500	2,250,450	2,250,450
Other State Revenue	1,196	23,579	2,797	1,460	1,460
	<b>34,576,850</b>	<b>34,135,180</b>	<b>35,443,917</b>	<b>36,085,211</b>	<b>37,153,615</b>
<b>Revenue from Federal Sources</b>					
Vocational Education Aid	44,454	45,066	49,240	49,506	49,506
Special Projects Grants	187,344	358,603	378,526	320,645	264,890
ESEA Title I	1,096,007	1,015,916	1,131,262	1,062,869	1,062,869
Other Federal Revenue Through Local Governm	1,400	1,400	1,400	1,400	1,400
Other Federal Revenue Through State	261,619	212,703	120,746	120,740	120,740
	<b>1,590,824</b>	<b>1,633,688</b>	<b>1,681,174</b>	<b>1,555,160</b>	<b>1,499,405</b>
<b>Other Financing Sources</b>					
Insurance on Fixed Assets	-	512,125	4,226	463,285	3,180,440
Capital Lease	-	228,020	-	-	-
	<b>-</b>	<b>740,145</b>	<b>4,226</b>	<b>463,285</b>	<b>3,180,440</b>
<b>Other Revenues</b>					
Adjustments	1,624	616	961	1,270	1,270
Premium on Short-Term Debt	50,700	2,387	145	140	140
Refund of Disbursement	59,657	178,298	90,011	257,700	121,474
Refund of Disbursement - Insurance Dividends	12,978	68,798	13,733	1,000	1,000
Refund of Disbursement - Microsoft Settlement	-	-	-	-	-
Refund of Disbursement - Prior Year Unpaid Taxes	-	-	3,581	-	-
Other Miscellaneous	4,782	8,765	4,349	2,830	2,830
	<b>129,741</b>	<b>258,864</b>	<b>112,780</b>	<b>262,940</b>	<b>126,714</b>
<b>Total Revenue - General Fund 10</b>	<b>59,582,076</b>	<b>60,708,349</b>	<b>60,568,079</b>	<b>62,623,445</b>	<b>64,121,193</b>

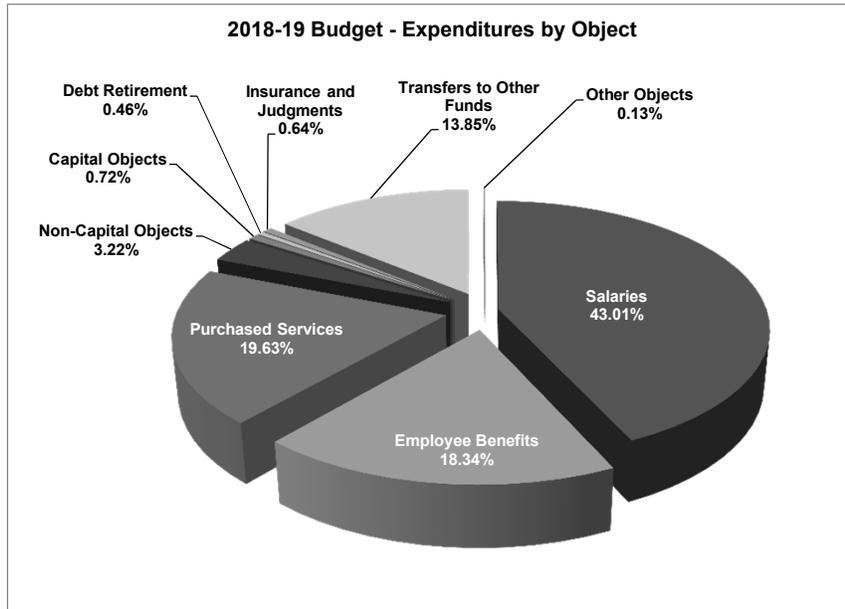
**GENERAL FUND 10**

EXPENDITURES BY OBJECT

The General Fund is used to account for the majority of the School Districts financial activity. Funds not accounted for in the General Fund are accounted for in other funds as prescribed by the Wisconsin Department of Public Instruction.

Salaries and employee benefits consume the largest portion of the General Fund expenditures. Salaries and employee benefits combined (directly or indirectly through transfers to other funds) account for 74.4% of the general fund budget.

	<b>2014-15 Audited</b>	<b>2015-16 Audited</b>	<b>2016-17 Audited</b>	<b>2017-18 Budgeted</b>	<b>2018-19 Proposed</b>
Salaries	27,389,319	27,079,238	26,182,535	26,122,485	27,329,169
Employee Benefits	12,162,408	11,565,656	11,940,094	11,230,160	11,623,222
Purchased Services	6,754,258	7,522,138	9,641,389	18,240,562	12,441,141
Non-Capital Objects	1,809,088	1,920,890	1,857,580	2,042,837	2,041,794
Capital Objects	733,697	775,861	568,514	492,692	457,244
Debt Retirement	235,310	224,916	153,213	145,900	291,800
Insurance and Judgments	414,878	351,861	432,775	407,400	407,400
Transfers to Other Funds	8,433,415	8,290,580	6,434,840	7,813,818	8,780,374
Other Objects	68,674	81,262	71,734	85,694	85,694
<b>Total Expenditures - General Fund 10</b>	<b>58,001,047</b>	<b>57,812,402</b>	<b>57,282,674</b>	<b>66,581,548</b>	<b>63,457,838</b>



**GENERAL FUND 10**

EXPENDITURES BY OBJECT

	<b>2014-15 Audited</b>	<b>2015-16 Audited</b>	<b>2016-17 Audited</b>	<b>2017-18 Budgeted</b>	<b>2018-19 Proposed</b>
Salaries	27,389,319	27,079,238	26,182,535	26,122,485	27,329,169
<b>Employee Benefits</b>	<b>12,162,408</b>	<b>11,565,656</b>	<b>11,940,094</b>	<b>11,230,160</b>	<b>11,623,222</b>
Retirement	4,030,699	3,619,396	3,255,010	3,343,557	3,384,726
Social Security	1,985,891	1,960,934	1,872,813	1,877,559	1,924,257
Life Insurance	42,995	67,800	49,457	57,841	57,829
Health Insurance	5,742,064	5,554,396	6,414,819	5,583,716	5,888,923
Dental Insurance	264,167	274,505	249,767	238,134	238,134
Disability Insurance	73,862	50,452	56,718	79,843	79,843
Other Benefits	22,730	38,173	41,510	49,510	49,510
<b>Total</b>	<b>12,162,408</b>	<b>11,565,656</b>	<b>11,940,094</b>	<b>11,230,160</b>	<b>11,623,222</b>

**GENERAL FUND 10**

EXPENDITURES BY OBJECT - (Continued)

	<b>2014-15 Audited</b>	<b>2015-16 Audited</b>	<b>2016-17 Audited</b>	<b>2017-18 Budgeted</b>	<b>2018-19 Proposed</b>
<b>Purchased Services</b>					
Personal Services	985,063	1,030,279	2,803,007	5,438,176	5,398,801
Property Services	394,496	959,850	824,362	6,556,367	743,289
Gas for Heat	311,178	224,369	251,117	303,605	303,605
Electricity	607,900	629,859	655,569	646,939	646,939
Water	83,642	87,068	90,965	94,673	94,673
Sewage	65,465	69,334	70,452	88,709	88,709
Storm-Water Assessment	23,159	23,320	23,839	18,731	18,731
Pupil Transportation	2,570,121	2,614,457	2,587,024	2,646,342	2,699,774
Employee Travel	31,041	27,135	73,171	100,629	100,629
Contract Service Travel	32,290	35,656	413	500	500
Vehicle Fuel	26,186	21,017	23,078	17,169	17,169
Communication	114,822	150,028	170,116	204,972	204,972
Information Technology	43,162	65,702	93,934	49,311	49,311
Payment to Municipality	-	-	1,365	377,485	377,485
Tuition Payments to other School Districts	1,210,096	1,345,399	1,701,299	1,493,038	1,493,038
Payment to CESA	75,072	25,022	22,606	24,666	24,666
Payment to State	169,854	206,125	239,462	171,150	170,750
Payment to Technical College	10,711	7,518	9,610	8,100	8,100
	<b>6,754,258</b>	<b>7,522,138</b>	<b>9,641,389</b>	<b>18,240,562</b>	<b>12,441,141</b>
<b>Non-Capital Objects</b>					
Athletic Supplies	9,864	11,968	10,862	13,139	13,139
Instructional Supplies	419,733	383,973	394,588	412,798	412,798
Office Supplies	6,703	7,933	8,388	9,326	9,326
Maintenance Supplies	198,439	221,070	251,918	208,405	208,405
Health Supplies	3,061	3,516	3,246	5,000	5,000
Other School Supplies	150,647	223,039	223,422	261,298	260,255
Maintenance Hardware	4,889	4,319	4,029	4,854	4,854
Library Books	104,037	81,480	83,259	107,087	107,087
Newspapers	1,052	989	578	1,106	1,106
Periodicals	5,062	4,148	4,712	5,400	5,400
Instructional Computer Software	35,835	40,760	53,659	29,766	29,766
Library Equipment	-	-	10,983	21,587	21,587
Other Media	253,447	294,262	275,799	266,392	266,392
Non-Capital Equipment	185,800	239,774	261,838	268,799	268,799
Building Components	36,159	45,289	35,977	15,327	15,327
Textbooks	263,780	203,247	64,339	265,283	265,283
Non-Instructional Computer Software	130,071	152,562	168,059	143,124	143,124
Professional Library Material	509	2,561	1,924	4,146	4,146
	<b>1,809,088</b>	<b>1,920,890</b>	<b>1,857,580</b>	<b>2,042,837</b>	<b>2,041,794</b>
<b>Capital Objects</b>					
Facility Rental	-	-	-	-	-
Building Components	-	54,234	-	14,071	14,071
Equipment Purchase - Addition	709,102	635,662	516,151	388,568	353,120
Equipment Purchase - Replacement	20,827	81,659	46,883	87,883	87,883
Equipment Rental	200	610	1,349	1,820	1,820
Vehicle Rental	3,568	3,696	4,131	350	350
	<b>733,697</b>	<b>775,861</b>	<b>568,514</b>	<b>492,692</b>	<b>457,244</b>
<b>Debt Retirement</b>					
Capital Lease	187,055	124,402	62,721	60,000	60,000
Interest - Temporary Note	48,255	98,815	84,756	69,200	215,100
Other Debt Related Costs	-	1,699	5,736	16,700	16,700
	<b>235,310</b>	<b>224,916</b>	<b>153,213</b>	<b>145,900</b>	<b>291,800</b>
<b>Insurance and Judgments</b>					
District Insurance	398,031	350,508	432,605	406,600	406,600
Judgements and Settlements	-	1,000	-	-	-
District Insurance	16,847	353	170	800	800
	<b>414,878</b>	<b>351,861</b>	<b>432,775</b>	<b>407,400</b>	<b>407,400</b>

**GENERAL FUND 10**

EXPENDITURES BY OBJECT - (Continued)

	<b>2014-15 Audited</b>	<b>2015-16 Audited</b>	<b>2016-17 Audited</b>	<b>2017-18 Budgeted</b>	<b>2018-19 Proposed</b>
<b>Transfers to Other Funds</b>					
Transfer to Special Education Fund (1)	6,212,261	6,433,773	6,392,119	6,598,416	6,598,416
Transfer to Non-Referendum Debt Fund (2)	2,079,994	1,831,807	-	1,172,682	2,139,238
Transfer to Referendum Debt Fund (3)	116,160	-	-	-	-
Transfer to Long-Term Capital Sinking Fund (4)	25,000	25,000	42,721	42,720	42,720
	<b>8,433,415</b>	<b>8,290,580</b>	<b>6,434,840</b>	<b>7,813,818</b>	<b>8,780,374</b>
<b>Other Objects</b>					
Dues and Fees	66,800	73,243	69,412	82,194	82,194
Cash and Other Adjustments	-	-	-	100	100
Refund of Prior Year Revenue	1,874	8,019	2,322	3,400	3,400
	<b>68,674</b>	<b>81,262</b>	<b>71,734</b>	<b>85,694</b>	<b>85,694</b>
<b>Total Expenditures - General Fund 10</b>	<b>58,001,047</b>	<b>57,812,402</b>	<b>57,282,674</b>	<b>66,581,548</b>	<b>63,457,838</b>

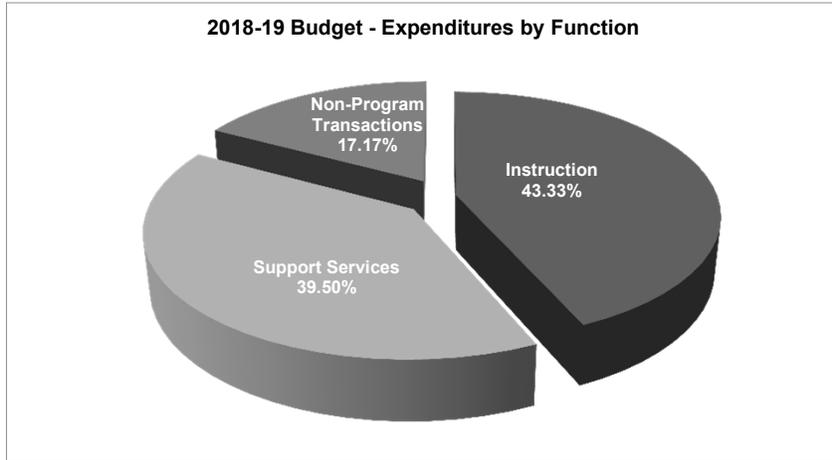
- (1) Special Education expenditures are recorded in the Special Education Fund 27. A transfer from the General Fund 10 is made to cover Special Education costs not covered by Federal and State funding for Special Education.
- (2) Costs to repay a bonds issued to fund an addition to the Middle School and District wide Energy Projects are recorded in the Non-Referendum Debt Fund 38. A transfer from the General Fund 10 is made to cover a portion of those costs.
- (3) Referendum Debt Service Fund 39 costs may be covered with a transfer from the General Fund 10.
- (4) Funds have been deposited into a Capital Projects Sinking Fund beginning in April 2015. Funds will not be accessible until April 2020 for projects identified in the Board approved Long-Term Capital Improvement Plan.

**GENERAL FUND 10**

EXPENDITURES BY FUNCTION

Direct student instruction makes up 58.9% of the total General Fund 10 budget. This includes funds transferred from the General Fund 10 to the Special Education Fund 27 to cover teacher salaries not covered by Federal or State Special Education funding.

	<b>2014-15 Audited</b>	<b>2015-16 Audited</b>	<b>2016-17 Audited</b>	<b>2017-18 Budgeted</b>	<b>2018-19 Proposed</b>
Instruction	29,501,736	28,276,078	27,291,968	26,363,013	27,496,838
Support Services	18,712,520	19,704,077	21,640,297	30,391,569	25,063,540
Non-Program Transactions	9,786,791	9,832,247	8,350,409	9,826,966	10,897,460
<b>Total Expenditures - General Fund 10</b>	<b>58,001,047</b>	<b>57,812,402</b>	<b>57,282,674</b>	<b>66,581,548</b>	<b>63,457,838</b>



**GENERAL FUND 10**

EXPENDITURES BY FUNCTION

	<b>2014-15 Audited</b>	<b>2015-16 Audited</b>	<b>2016-17 Audited</b>	<b>2017-18 Budgeted</b>	<b>2018-19 Proposed</b>
<b>Instruction</b>					
Undifferentiated Curriculum	11,103,244	10,847,058	10,073,243	9,428,024	9,794,523
Regular Curriculum	14,054,379	13,244,691	13,108,444	12,848,306	13,508,807
Vocational Curriculum	1,288,609	1,453,758	1,396,694	1,458,329	1,492,496
Physical Curriculum	1,740,860	1,707,528	1,615,400	1,550,531	1,589,290
Co-Curricular Activities	580,247	576,884	592,950	575,009	596,378
Other Special Needs	734,397	446,159	505,237	502,814	515,344
	<b>29,501,736</b>	<b>28,276,078</b>	<b>27,291,968</b>	<b>26,363,013</b>	<b>27,496,838</b>
<b>Support Services</b>					
Pupil Services	2,071,973	2,143,374	2,197,479	2,223,604	2,314,993
Instructional Staff Services	2,849,681	2,517,383	2,666,410	2,710,158	2,765,510
General Administration	825,243	863,124	811,844	862,682	880,074
School Building Administration	2,583,031	2,795,708	2,956,493	2,908,680	2,978,652
Business Administration	8,214,158	9,088,236	10,901,862	19,532,987	13,800,611
Central Services	1,507,029	1,705,465	1,511,099	1,556,411	1,580,430
Insurance and Judgments	422,278	358,361	438,091	413,900	413,900
Debt Service	235,310	224,916	153,213	145,900	291,800
Other Support Services	3,817	7,510	3,806	37,247	37,570
	<b>18,712,520</b>	<b>19,704,077</b>	<b>21,640,297</b>	<b>30,391,569</b>	<b>25,063,540</b>
<b>Non-Program Transactions</b>					
Transfers to Another Fund	8,433,415	8,290,580	6,434,840	7,813,818	8,884,312
Purchased Instructional Services	1,351,501	1,533,648	1,913,247	2,009,648	2,009,648
Other Non-Program Transactions	1,875	8,019	2,322	3,500	3,500
	<b>9,786,791</b>	<b>9,832,247</b>	<b>8,350,409</b>	<b>9,826,966</b>	<b>10,897,460</b>
<b>Total Expenditures - General Fund 10</b>	<b>58,001,047</b>	<b>57,812,402</b>	<b>57,282,674</b>	<b>66,581,548</b>	<b>63,457,838</b>

## Recommended Format for Budget Adoption

This format is recommended by the Wisconsin Department of Public Instruction for budget adoption.

<b>BUDGET ADOPTION 2018-2019</b>			
<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2016-2017</b>	<b>Projected 2017-2018</b>	<b>Proposed 2018-2019</b>
Beginning Fund Balance (Account 930 000)	8,442,668	11,728,073	7,769,970
Ending Fund Balance, Nonspendable (Acct. 935 000)	0	0	0
Ending Fund Balance, Restricted (Acct. 936 000)	0	0	0
Ending Fund Balance, Committed (Acct. 937 000)	11,728,073	7,769,970	8,433,325
Ending Fund Balance, Assigned (Acct. 938 000)	0	0	0
Ending Fund Balance, Unassigned (Acct. 939 000)	0	0	0
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>11,728,073</b>	<b>7,769,970</b>	<b>8,433,325</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	35,533	41,722	41,722
<b>Local Sources</b>			
210 Taxes	21,002,436	21,852,547	19,756,717
240 Payments for Services	23,074	56,020	56,020
260 Non-Capital Sales	8,540	1,590	1,590
270 School Activity Income	57,264	52,540	52,540
280 Interest on Investments	80,295	177,520	177,520
290 Other Revenue, Local Sources	314,766	270,860	270,860
<b>Subtotal Local Sources</b>	<b>21,486,375</b>	<b>22,411,077</b>	<b>20,315,247</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0	0	0
340 Payments for Services	1,695,430	1,695,410	1,695,410
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
<b>Subtotal Other School Districts within Wisconsin</b>	<b>1,695,430</b>	<b>1,695,410</b>	<b>1,695,410</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	0	0	0
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	108,644	108,640	108,640
<b>Subtotal Intermediate Sources</b>	<b>108,644</b>	<b>108,640</b>	<b>108,640</b>
<b>State Sources</b>			
610 State Aid -- Categorical	400,774	402,659	402,659
620 State Aid -- General	31,919,672	31,684,352	32,487,756
630 DPI Special Project Grants	116,729	94,423	94,423
640 Payments for Services	0	0	0
650 Student Achievement Guarantee in Education (SAGE Grant)	1,584,497	1,493,052	1,493,052
660 Other State Revenue Through Local Units	23,577	22,470	22,470
690 Other Revenue	1,398,667	2,388,255	2,653,255
<b>Subtotal State Sources</b>	<b>35,443,916</b>	<b>36,085,211</b>	<b>37,153,615</b>

## Recommended Format for Budget Adoption

This format is recommended by the Wisconsin Department of Public Instruction for budget adoption.

<b>BUDGET ADOPTION 2018-2019</b>			
<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2016-2017</b>	<b>Projected 2017-2018</b>	<b>Proposed 2018-2019</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
<i><b>Federal Sources</b></i>			
710 Transit of Aids	49,240	49,506	49,506
720 Impact Aid	0	0	0
730 DPI Special Project Grants	378,526	320,645	264,890
750 IASA Grants	1,131,262	1,062,869	1,062,869
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	1,400	1,400	1,400
780 Other Federal Revenue Through State	120,747	120,740	120,740
790 Other Federal Revenue - Direct	0	0	0
<b>Subtotal Federal Sources</b>	<b>1,681,175</b>	<b>1,555,160</b>	<b>1,499,405</b>
<i><b>Other Financing Sources</b></i>			
850 Reorganization Settlement	0	0	0
860 Compensation, Fixed Assets	4,226	463,285	3,180,440
870 Long-Term Obligations	0	0	0
<b>Subtotal Other Financing Sources</b>	<b>4,226</b>	<b>463,285</b>	<b>3,180,440</b>
<i><b>Other Revenues</b></i>			
960 Adjustments	14,839	2,410	2,410
970 Refund of Disbursement	93,592	257,700	121,474
980 Medical Service Reimbursement	0	0	0
990 Miscellaneous	4,349	2,830	2,830
<b>Subtotal Other Revenues</b>	<b>112,780</b>	<b>262,940</b>	<b>126,714</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>60,568,079</b>	<b>62,623,445</b>	<b>64,121,193</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<i><b>Instruction</b></i>			
110 000 Undifferentiated Curriculum	10,073,243	9,428,024	9,794,523
120 000 Regular Curriculum	13,108,444	12,848,306	13,508,807
130 000 Vocational Curriculum	1,396,694	1,458,329	1,492,496
140 000 Physical Curriculum	1,615,400	1,550,531	1,589,290
160 000 Co-Curricular Activities	592,950	575,009	596,378
170 000 Other Special Needs	505,237	502,814	515,344
<b>Subtotal Instruction</b>	<b>27,291,968</b>	<b>26,363,013</b>	<b>27,496,838</b>
<i><b>Support Sources</b></i>			
210 000 Pupil Services	2,197,479	2,223,604	2,314,993
220 000 Instructional Staff Services	2,666,410	2,710,158	2,765,510
230 000 General Administration	811,844	862,682	880,074
240 000 School Building Administration	2,956,493	2,908,680	2,978,652
250 000 Business Administration	10,901,862	19,532,987	13,800,611
260 000 Central Services	1,511,099	1,556,411	1,580,430
270 000 Insurance & Judgments	438,091	413,900	413,900
280 000 Debt Services	153,213	145,900	291,800
290 000 Other Support Services	3,806	37,247	37,570
<b>Subtotal Support Sources</b>	<b>21,640,297</b>	<b>30,391,569</b>	<b>25,063,540</b>
<i><b>Non-Program Transactions</b></i>			
410 000 Inter-fund Transfers	6,434,841	7,813,818	8,884,312
430 000 Instructional Service Payments	1,913,247	2,009,648	2,009,648
490 000 Other Non-Program Transactions	2,321	3,500	3,500
<b>Subtotal Non-Program Transactions</b>	<b>8,350,409</b>	<b>9,826,966</b>	<b>10,897,460</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>57,282,674</b>	<b>66,581,548</b>	<b>63,457,838</b>

## Recommended Format for Budget Adoption

This format is recommended by the Wisconsin Department of Public Instruction for budget adoption.

<b>BUDGET ADOPTION 2018-2019</b>			
<b>SPECIAL PROJECT FUNDS (FUNDS 21, 27, 29)</b>	Audited 2016-2017	Projected 2017-2018	Proposed 2018-2019
900 000 Beginning Fund Balance	68,658	80,240	38,132
<b>900 000 Ending Fund Balance</b>	<b>80,240</b>	<b>38,132</b>	<b>13,917</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>10,445,547</b>	<b>10,691,115</b>	<b>10,988,459</b>
100 000 Instruction	7,845,076	8,051,934	8,279,807
200 000 Support Services	2,286,176	2,340,502	2,392,080
400 000 Non-Program Transactions	302,713	340,787	340,787
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>10,433,965</b>	<b>10,733,223</b>	<b>11,012,674</b>

<b>NON-REFERENDUM DEBT SERVICE FUNDS (FUNDS 38, 39)</b>	Audited 2016-2017	Projected 2017-2018	Proposed 2018-2019
900 000 Beginning Fund Balance	1,856,769	1,819,687	2,025,301
<b>900 000 ENDING FUND BALANCES</b>	<b>1,819,687</b>	<b>2,025,301</b>	<b>2,175,304</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,000,300</b>	<b>1,458,106</b>	<b>3,984,922</b>
281 000 Long-Term Capital Debt	2,036,822	1,252,492	3,834,919
282 000 Refinancing	560	0	0
283 000 Operational Debt	0	0	0
285 000 Post Employment Benefit Debt	0	0	0
289 000 Other Long-Term General Obligation Debt	0	0	0
400 000 Non-Program Transactions	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,037,382</b>	<b>1,252,492</b>	<b>3,834,919</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>5,735,000</b>	<b>34,690,000</b>	<b>31,955,000</b>

<b>CAPITAL PROJECTS FUNDS (FUNDS 48, 49)</b>	Audited 2016-2017	Projected 2017-2018	Proposed 2018-2019
900 000 Beginning Fund Balance	50,078	93,069	10,608,589
<b>900 000 Ending Fund Balance</b>	<b>93,069</b>	<b>10,608,589</b>	<b>181,379</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>42,991</b>	<b>30,178,860</b>	<b>2,366,140</b>
100 000 Instructional Services	0	0	0
200 000 Support Services	0	19,663,340	12,793,350
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0</b>	<b>19,663,340</b>	<b>12,793,350</b>

<b>FOOD SERVICE FUND (FUND 50)</b>	Audited 2016-2017	Projected 2017-2018	Proposed 2018-2019
900 000 Beginning Fund Balance	1,003,619	1,033,557	594,909
<b>900 000 ENDING FUND BALANCE</b>	<b>1,033,557</b>	<b>594,909</b>	<b>394,093</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,599,374</b>	<b>2,481,908</b>	<b>2,324,626</b>
200 000 Support Services	2,569,436	2,920,556	2,525,442
400 000 Non-Program Transactions	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,569,436</b>	<b>2,920,556</b>	<b>2,525,442</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>	Audited 2016-2017	Projected 2017-2018	Proposed 2018-2019
900 000 Beginning Fund Balance	357,972	296,952	27,711
<b>900 000 ENDING FUND BALANCE</b>	<b>296,952</b>	<b>27,711</b>	<b>26,793</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>164,514</b>	<b>994,429</b>	<b>226,520</b>
200 000 Support Services	76,322	1,130,370	94,138
300 000 Community Services	149,212	133,300	133,300
400 000 Non-Program Transactions	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>225,534</b>	<b>1,263,670</b>	<b>227,438</b>

Note: The 60 (Agency) & 70 (Trust Funds) series funds are "fiduciary" funds. Presentation of these funds has been removed from the adoption and notice formats to agree with GASB 34 requirements.

## Current Debt Levels and Legal Debt Limit

The School District of Wisconsin Rapids has the legal authority to contract indebtedness for purposes specified by State Statute provided the principal amount does not exceed 10% of the equalized value of the taxable property within the School District boundaries. The table below provides the calculation of outstanding indebtedness for the School District as it relates to the applicable debt limit.

Equalized Valuation (2017) as certified by the Wisconsin Department of Revenue	\$ 2,259,740,735.00
Legal Debt Percentage Allowed by State Statute (Percentage)	10%
Legal Debt Percentage Allowed by State Statute (In Dollars)	\$ 225,974,074.00
District Long-Term Indebtedness as of June 25, 2018	<u>\$ 34,690,000.00</u>
Unused Margin of Indebtedness	\$ 191,284,074.00
Percent of Legal Debt Incurred	15.4%
Percent of Legal Debt Available for Borrowing	84.6%

In a period of low returns on investments the Board of Education has focused on defeasing outstanding debt for a better rate of return on cash invested. Below is a table listing the amount of defeased debt since in 2012.

		Net Savings
June 27, 2012		
Principal Amount of Debt defeased	\$ 5,790,000.00	\$ 392,675.00
June 28, 2013		
Principal Amount of Debt defeased	\$ 3,865,000.00	\$ 170,088.00
June 24, 2014		
Principal Amount of Debt defeased	\$ 2,670,000.00	\$ 40,879.00
June 24, 2015		
Principal Amount of Debt defeased	\$ 985,000.00	\$ 24,412.00
June 21, 2016		
Principal Amount of Debt defeased	\$ 2,830,000.00	\$ 32,161.00
June 20, 2017		
Principal Amount of Debt defeased	<u>\$ 1,730,000.00</u>	<u>\$ 17,300.00</u>
Total Principal of Debt defeased and Total Net Savings	<u>\$ 17,870,000.00</u>	<u>\$ 677,515.00</u>

The Revenue Limit Exemption for Energy and Deferred Facility Maintenance Projects was eliminated as of December 31, 2017. Prior to that date the School Board utilized the exemption to approved the borrowing of \$20,800,000 for Energy and Facility Maintenance Projects across the District. The Board also approved a 14 classroom and gymnasium addition to the Middle School totaling \$9,200,000.

The table on the following page illustrates the School District's debt schedule displaying the debt by individual debt fund.

**DISTRICT DEBT SCHEDULES (SEPARATED BY FUND)**

	Fund 38			Fund 38			Fund 38			Total Fund 38	
	38-281000			38-281000			38-281000				
	Energy Projects Lincoln HS			Energy Projects District Wide			Middle School Classrooms/Gymnasium				
	675-Principal	685-Interest	Principal Balance Year end	675-Principal	685-Interest	Principal Balance Year end	675-Principal	685-Interest	Principal Balance Year end	675-Principal	685-Interest
2018-19	1,080,000	207,876	9,375,000	0	269,709	9,300,000	1,655,000	234,580	7,545,000	2,735,000	712,165
2019-20	1,095,000	191,244	8,280,000	1,080,000	210,619	8,220,000	1,830,000	153,893	5,715,000	4,005,000	555,756
2020-21	1,115,000	173,067	7,165,000	1,100,000	189,991	7,120,000	1,865,000	118,940	3,850,000	4,080,000	481,998
2021-22	1,135,000	153,443	6,030,000	1,120,000	167,991	6,000,000	1,905,000	81,640	1,945,000	4,160,000	403,074
2022-23	1,155,000	132,446	4,875,000	1,145,000	144,807	4,855,000	1,945,000	42,207	0	4,245,000	319,460
2023-24	1,180,000	110,154	3,695,000	1,170,000	119,961	3,685,000	0	0	0	2,350,000	230,115
2024-25	1,205,000	86,436	2,490,000	1,200,000	93,050	2,485,000	0	0	0	2,405,000	179,486
2025-26	1,230,000	60,408	1,260,000	1,225,000	64,131	1,260,000	0	0	0	2,455,000	124,539
2026-27	1,260,000	31,626	0	1,260,000	33,138	0	0	0	0	2,520,000	64,764
2027-28	0	0	0	0	0	0	0	0	0	0	0

	Fund 39							
	39-281000			39-281000			Total Fund 39	
	2015 - \$4,735,000 Facility Infrastructure			2006 - \$2,820,00 QZAB (Interest Free)				
	675-Principal	685-Interest	Principal Balance Year End	S 675 Principal	685-Interest	Principal Balance Year End	675-Principal	685-Interest
2018-19	0	79,250	2,915,000	0	0	2,820,000	0	79,250
2019-20	0	79,250	2,915,000	0	0	2,820,000	0	79,250
2020-21	0	79,250	2,915,000	0	0	2,820,000	0	79,250
2021-22	455,000	79,250	2,460,000	0	0	2,820,000	455,000	79,250
2022-23	465,000	67,875	1,995,000	2,820,000	0	0	3,285,000	67,875
<b>C</b> 2023-24	475,000	56,250	1,520,000	0	0	0	475,000	56,250
2024-25	490,000	44,375	1,030,000	0	0	0	490,000	44,375
2025-26	505,000	30,900	525,000	0	0	0	505,000	30,900
2026-27	525,000	15,750	0	0	0	0	525,000	15,750
2027-28	0	0	0	0	0	0	0	0

	Fund 38 & 39 Combined					
	Total Principal	Total Interest	Total Principal & Interest	Principal Balance Year End		
				Fund 38	Fund 39	Total
2018-19	2,735,000	791,415	3,526,415	26,220,000	5,735,000	31,955,000
2019-20	4,005,000	635,006	4,640,006	22,215,000	5,735,000	27,950,000
2020-21	4,080,000	561,248	4,641,248	18,135,000	5,735,000	23,870,000
2021-22	4,615,000	482,324	5,097,324	13,975,000	5,280,000	19,255,000
2022-23	7,530,000	387,335	7,917,335	9,730,000	1,995,000	11,725,000
2023-24	2,825,000	286,365	3,111,365	7,380,000	1,520,000	8,900,000
2024-25	2,895,000	223,861	3,118,861	4,975,000	1,030,000	6,005,000
2025-26	2,960,000	155,439	3,115,439	2,520,000	525,000	3,045,000
2026-27	3,045,000	80,514	3,125,514	0	0	0
2027-28	0	0	0	0	0	0

**C** - Facility Infrastructure bonds are callable on or after April 1, 2024

**S** - A Sinking Fund with annual payments of \$150,003 has been established toward payment of the QZAB Note. As of May 31, 2018 the sinking fund balance was \$1,860,353.

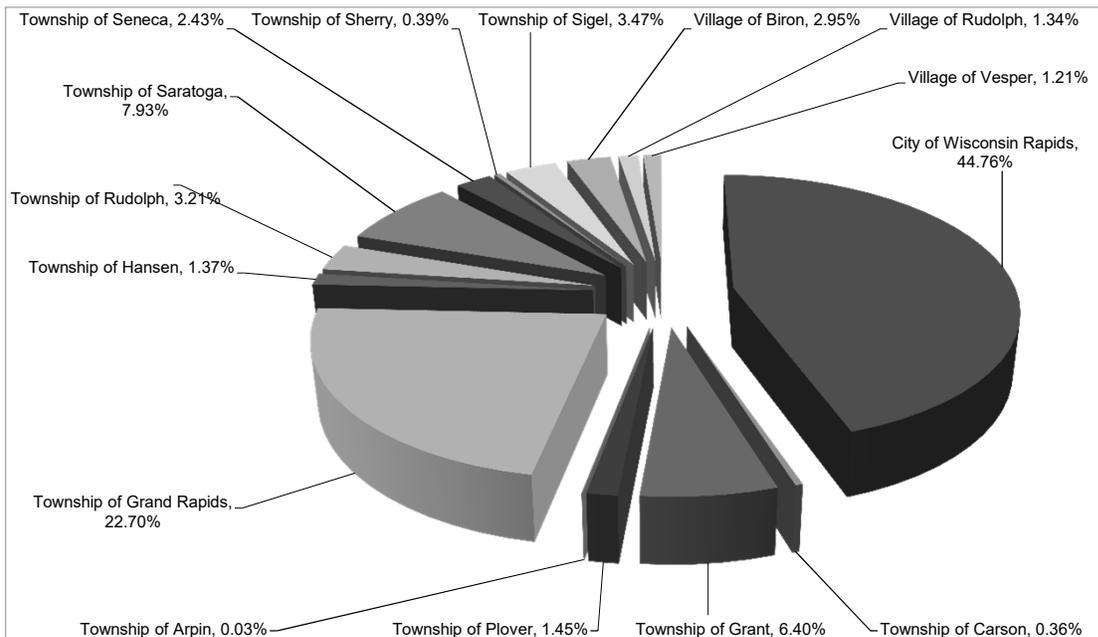
## Property Value and Tax Levy History

Taxes levies by the School District are distributed to individual municipalities having property within the boundaries of the School District based on the equalized value, otherwise known as estimated "fair market" value. The Wisconsin Department of Revenue (DOR) determines a value for each municipality using actual property sales in a municipality during the past twelve months. Following are historic and present year equalized values for the various cities, villages, and townships within the boundaries of the School District of Wisconsin

### EQUALIZED VALUATION BY MUNICIPALITY

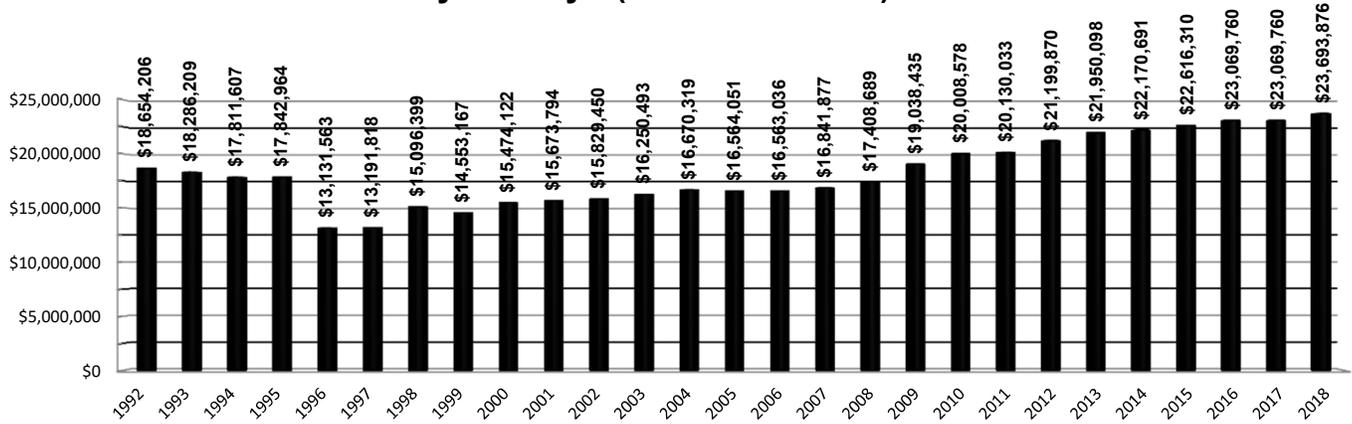
Municipality	2014-15		2015-16		2016-17		2017-18		2018-19	
	Valuation	% of Total	Valuation @	% of Total						
City of Wisconsin Rapids	983,006,400	46.34%	995,524,400	46.39%	968,432,200	45.41%	1,003,568,900	45.19%	1,010,663,067	44.76%
Township of Carson	6,703,972	0.32%	7,307,958	0.34%	7,174,985	0.34%	7,513,789	0.34%	8,023,728	0.36%
Township of Grant	124,261,227	5.86%	130,798,485	6.09%	135,066,807	6.33%	139,331,645	6.27%	144,595,118	6.40%
Township of Plover	28,042,006	1.32%	28,567,738	1.33%	30,531,417	1.43%	31,304,910	1.41%	32,632,545	1.45%
Township of Arpin	326,247	0.02%	340,265	0.02%	340,915	0.02%	351,326	0.02%	599,686	0.03%
Township of Grand Rapids	489,663,700	23.08%	472,758,600	22.03%	476,881,900	22.36%	506,689,400	22.81%	512,604,633	22.70%
Township of Hansen	26,973,107	1.27%	28,522,599	1.33%	28,623,216	1.34%	29,769,496	1.34%	30,941,626	1.37%
Township of Rudolph	59,950,000	2.83%	60,447,000	2.82%	64,988,200	3.05%	69,089,600	3.11%	72,376,133	3.21%
Township of Saratoga	162,777,274	7.67%	168,489,735	7.85%	172,421,831	8.09%	174,845,856	7.87%	179,108,717	7.93%
Township of Seneca	47,599,068	2.24%	51,393,710	2.39%	49,957,961	2.34%	52,904,898	2.38%	54,913,508	2.43%
Township of Sherry	7,647,022	0.36%	8,433,167	0.39%	7,830,649	0.37%	8,327,315	0.38%	8,794,079	0.39%
Township of Sigel	63,193,800	2.98%	67,514,900	3.14%	69,128,000	3.24%	74,356,400	3.35%	78,317,267	3.47%
Village of Biron	69,202,900	3.26%	71,427,700	3.33%	67,918,300	3.18%	67,125,600	3.02%	66,673,167	2.95%
Village of Rudolph	26,692,900	1.26%	28,473,600	1.33%	27,728,600	1.30%	29,160,800	1.31%	30,223,433	1.34%
Village of Vesper	25,332,900	1.19%	26,170,900	1.22%	25,491,800	1.20%	26,605,100	1.20%	27,269,167	1.21%
Grand Total	2,121,372,523	100.00%	2,146,170,757	100.00%	2,132,516,781	100.00%	2,220,945,035	100.00%	2,257,735,874	100.00%

@ estimated valuation based on Spring 2018 Certification of Values by the Wisconsin Department of Revenue, actual valuation will be released by the Department of Revenue on October 15, 2018

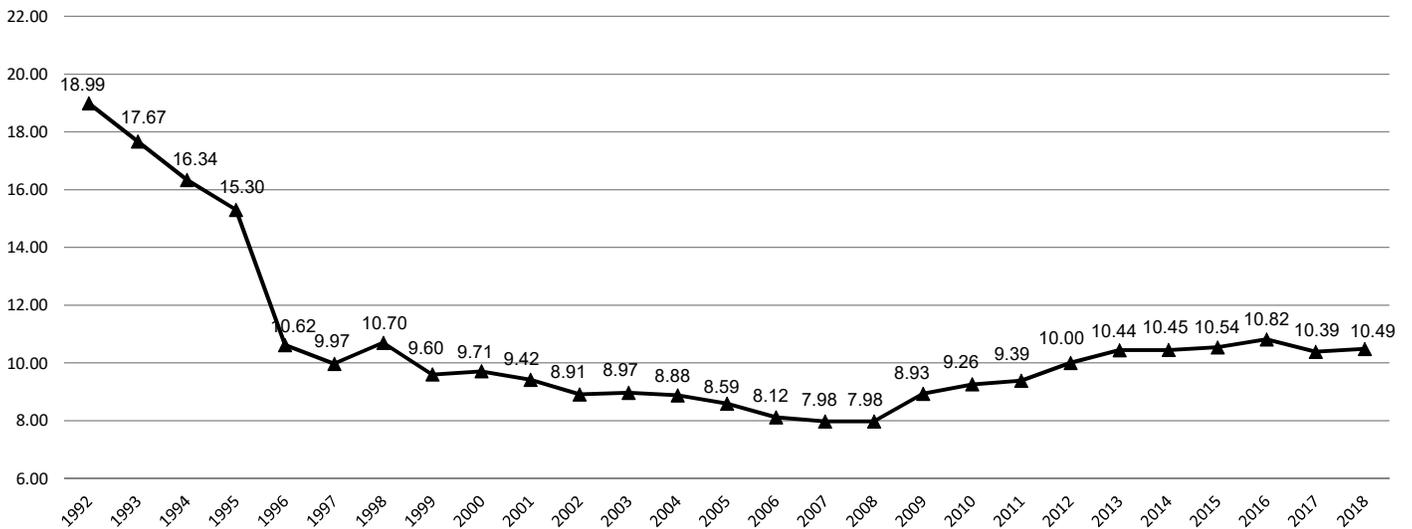


Even as State support for education has declined and local tax levies have increased since 1996 (see graph of Tax Levy History) the tax rate has remain relatively flat (see graph of Tax Rate History) ranging from a low of 7.98 in 2007 to highs of 10.70 in 1998 and 10.82 in 2016.

**Tax Levy History - (1992 to Present)**



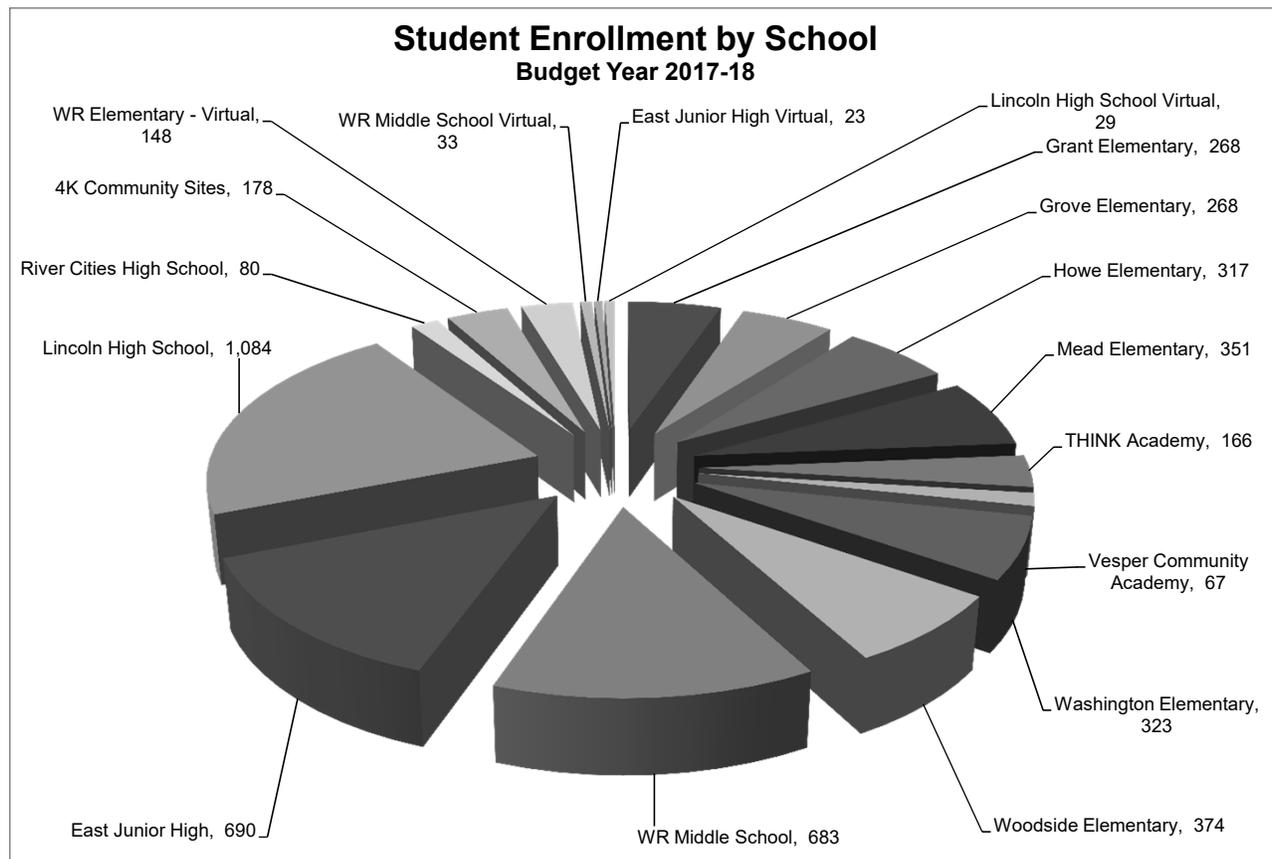
**Tax Rate History - (1992 to Present)**



**STUDENT ENROLLMENT HISTORY BY SCHOOL**  
(2013 TO PRESENT)

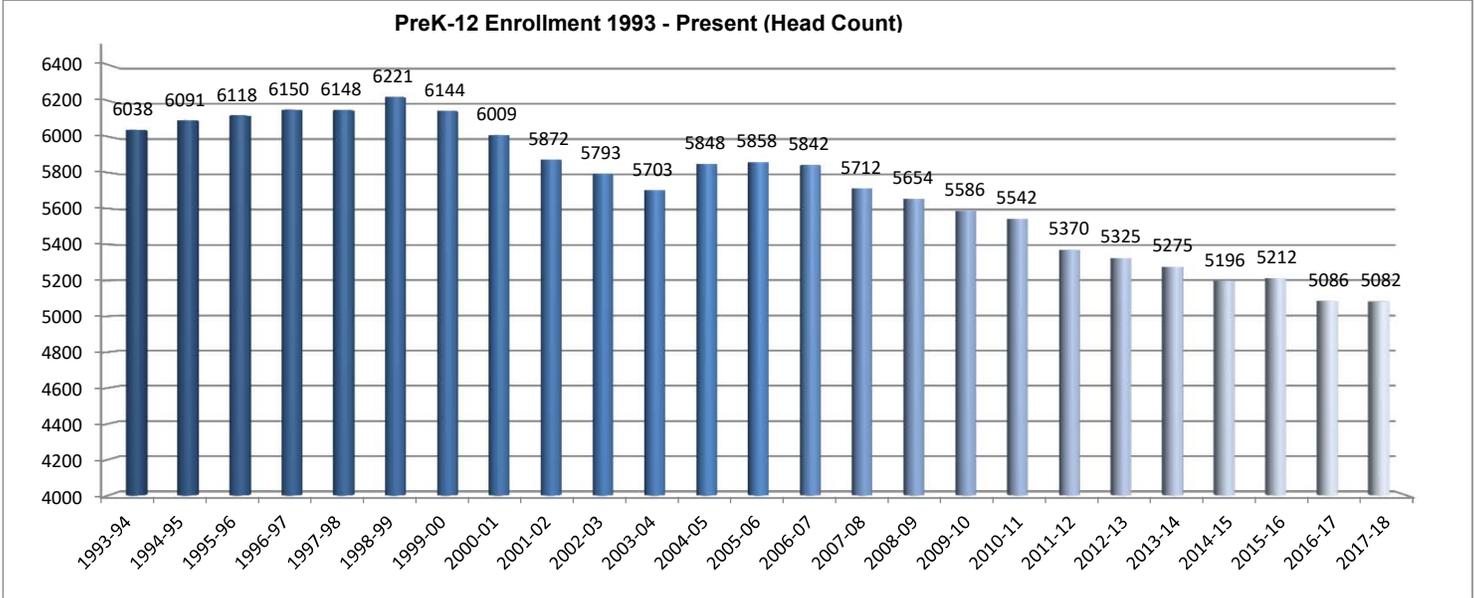
School	2013-14	2014-15	2015-16	2016-17	2017-18
Grant Elementary	237	215	220	258	268
Grove Elementary	297	299	282	266	268
Howe Elementary	360	357	345	334	317
Mead Elementary	431	443	419	390	351
THINK Academy	156	163	155	154	166
Vesper Community Academy	101	87	87	76	67
Washington Elementary	309	306	316	313	323
Woodside Elementary	371	372	369	367	374
WR Middle School	693	657	679	670	683
East Junior High	739	743	723	668	690
Lincoln High School	1,138	1,104	1,124	1,108	1,084
River Cities High School	89	91	92	75	80
4K Community Sites	192	167	195	177	178
WR Elementary - Virtual	91	120	129	145	148
WR Middle School Virtual	25	25	25	35	33
East Junior High Virtual	19	17	25	20	23
Lincoln High School Virtual	27	30	27	30	29
<b>Grand Total</b>	<b>5,275</b>	<b>5,196</b>	<b>5,212</b>	<b>5,086</b>	<b>5,082</b>

Note: East Junior High housing grades 8 & 9 and Vesper Community Academy housing grades K-5 were closed at the end of 2017-18 School Year. Grade 9 will move to Lincoln High School and grade 8 will move to WR Middle School and grades K-5 from Vesper Community Academy will move to THINK Academy in 2018-19.

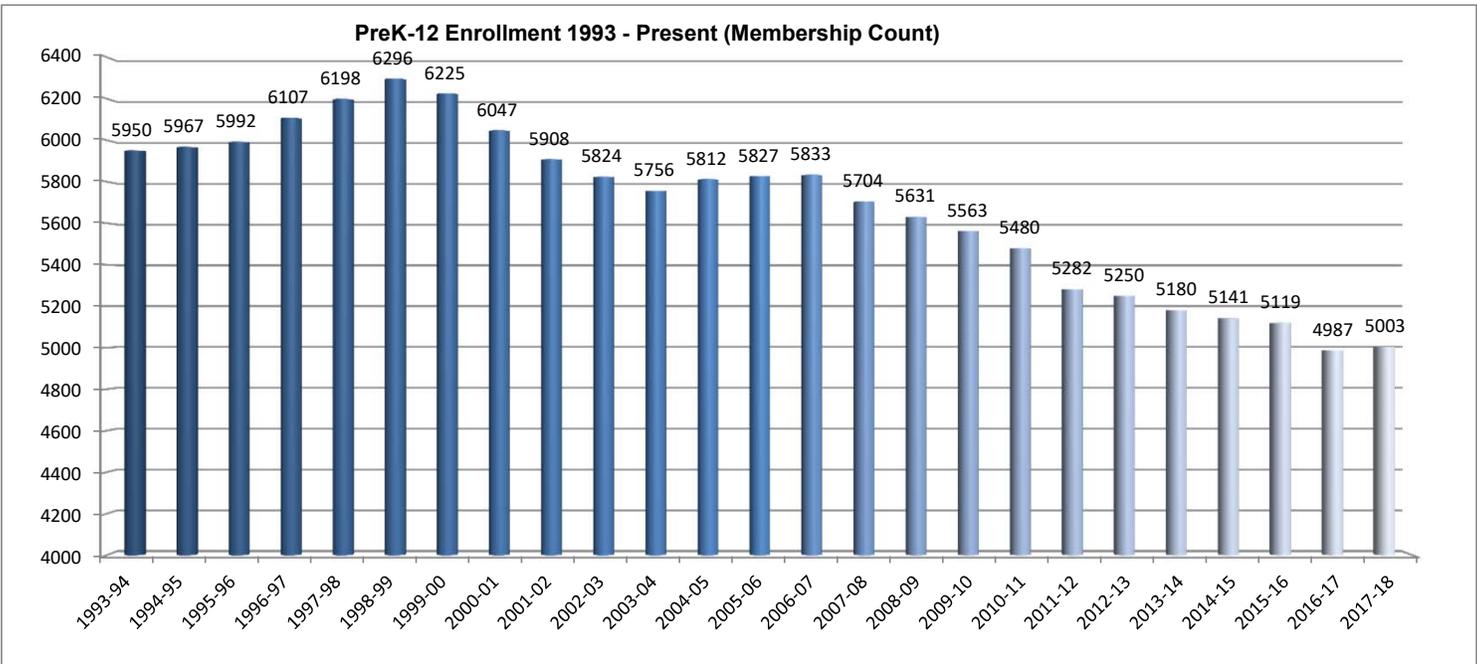


## STUDENT ENROLLMENT TRENDS (1993 TO PRESENT)

The School District of Wisconsin Rapids has seen a continuous decline in PreK-12 enrollment since 1998-99. The following graph depicts the count of students in seats Prekindergarten through the 12th grade level for the last twenty years. Enrollment includes all students attending Wisconsin Rapids School District regardless of their residence. In 2004-05 a District wide 4K program was added which is reflected by a two year increase in enrollment before enrollment continued to decline.



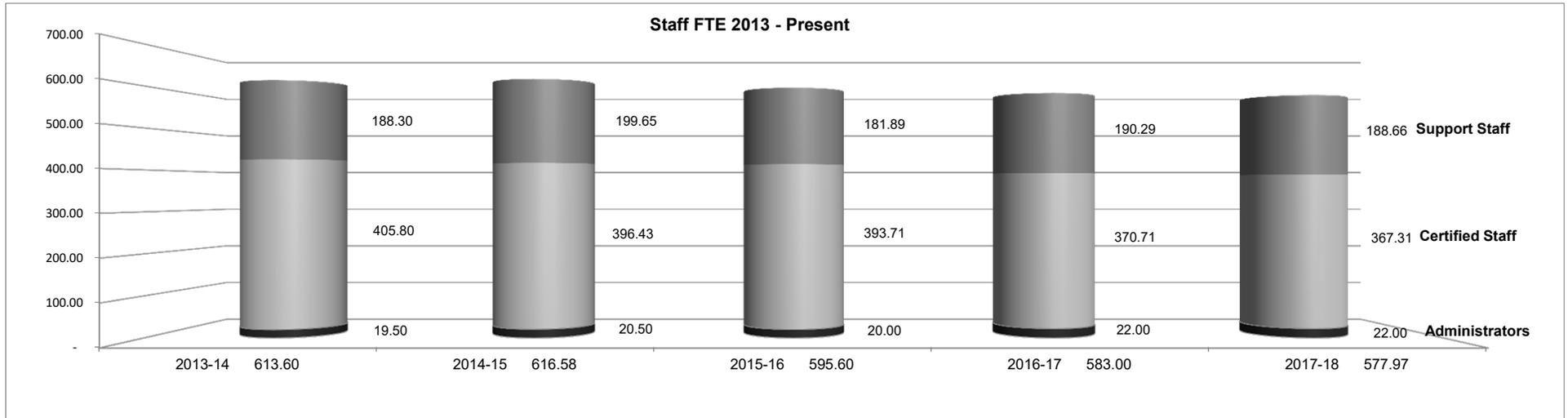
The Wisconsin Department of Public Instruction uses the membership count to calculate the amount of revenue a School District can generate from the Local Tax levy and State Aid. Membership includes all resident students enrolled in any public school in the State. This includes more than just resident students enrolled in the Wisconsin Rapids School District. A graph reflecting the District's membership counts is below. The District's decline in membership resulted in continued erosion of the funding available from the two largest sources of revenue for the District: State Equalization Aid and the Local Property Tax Levy. 2017-18 saw a slight up tick in total membership since 2004-05 as a result of adding District wide 4K.



**PERSONNEL RESOURCE ALLOCATION BY SCHOOL  
2013 TO PRESENT  
Full-Time Equivalent (FTE)**

School	ACTUAL FTE 2013-14				ACTUAL FTE 2014-15				ACTUAL FTE 2015-16				ACTUAL FTE 2016-17				ACTUAL FTE 2017-18			
	Administrators	Certified Staff	Support Staff	Total Staff	Administrators	Certified Staff	Support Staff	Total Staff	Administrators	Certified Staff	Support Staff	Total Staff	Administrators	Certified Staff	Support Staff	Total Staff	Administrators	Certified Staff	Support Staff	Total Staff
Grant Elementary	0.70	19.20	6.50	26.40	1.00	21.23	8.73	30.96	1.00	21.01	5.49	27.50	1.00	22.56	6.75	30.31	1.00	22.90	7.71	31.61
Grove Elementary	0.70	26.50	8.20	35.40	0.70	26.54	8.34	35.58	1.00	26.57	8.10	35.67	1.00	24.57	8.67	34.24	1.00	23.41	9.17	33.58
Howe Elementary	1.00	34.85	11.35	47.20	1.00	33.79	10.78	45.57	1.00	33.66	9.35	44.01	1.00	30.29	10.85	42.14	1.00	30.71	11.15	42.86
Mead Elementary	1.00	42.30	14.50	57.80	1.00	43.78	15.42	60.20	1.00	43.45	14.29	58.74	1.00	39.92	14.60	55.52	1.00	38.11	14.10	53.21
THINK Academy	0.30	10.40	4.00	14.70	0.30	12.99	4.57	17.86	0.50	12.87	2.74	16.11	0.50	12.20	3.18	15.88	0.50	12.09	3.71	16.30
Vesper Community Academy	0.30	11.25	4.15	15.70	0.30	9.54	4.99	14.83	0.50	9.63	3.37	13.50	0.50	6.25	3.97	10.72	0.50	6.17	3.98	10.65
Washington Elementary	1.00	25.50	7.50	34.00	1.00	26.19	8.13	35.32	1.00	26.00	6.84	33.84	1.00	25.79	6.97	33.76	1.00	26.29	7.80	35.09
Woodside Elementary	1.00	34.60	13.40	49.00	1.00	32.03	13.51	46.54	1.00	31.74	13.90	46.64	1.00	31.47	15.27	47.74	1.00	31.56	14.48	47.04
WR Middle School	1.75	51.00	17.75	70.50	1.75	49.11	17.89	68.75	1.75	49.20	15.10	66.05	2.00	46.20	17.70	65.90	2.00	42.95	17.16	62.11
East Junior High	1.75	49.90	18.95	70.60	1.75	48.98	20.68	71.41	1.75	48.31	18.27	68.33	2.00	42.06	17.51	61.57	2.00	46.71	16.14	64.85
Lincoln High School	3.00	75.65	36.85	115.50	3.00	74.17	39.15	116.32	3.00	74.31	36.86	114.17	3.00	73.58	36.33	112.91	3.00	69.01	37.02	109.03
River Cities High School	0.20	6.70	2.60	9.50	0.20	5.30	2.53	8.03	0.20	5.22	2.75	8.17	0.20	5.30	3.25	8.75	0.20	5.25	3.25	8.70
4K Community Sites	-	1.00	1.00	2.00	-	1.00	1.10	2.10	-	-	1.03	1.03	-	1.20	1.03	2.23	-	1.00	0.82	1.82
District Wide	6.80	16.95	41.55	65.30	7.50	11.78	43.83	63.11	6.30	11.74	43.80	61.84	7.80	9.32	44.21	61.33	7.80	11.15	42.17	61.12
<b>Grand Total</b>	<b>19.50</b>	<b>405.80</b>	<b>188.30</b>	<b>613.60</b>	<b>20.50</b>	<b>396.43</b>	<b>199.65</b>	<b>616.58</b>	<b>20.00</b>	<b>393.71</b>	<b>181.89</b>	<b>595.60</b>	<b>22.00</b>	<b>370.71</b>	<b>190.29</b>	<b>583.00</b>	<b>22.00</b>	<b>367.31</b>	<b>188.66</b>	<b>577.97</b>

Note: East Junior High housing grades 8 & 9 and Vesper Community Academy housing grades K-5 were closed at the end of 2017-18 School Year. Grade 9 will move to Lincoln High School and grade 8 will move to WR Middle School and grades K-5 from Vesper Community Academy will move to THINK Academy in 2018-19.



**This section contains a listing of terms and definitions to provide clarity and understanding of terminology related to schools and school finance.**

**Absence** - Nonattendance of a student on a day or half-day when school is in session.

**Account** - A descriptive heading under which are recorded financial transactions that are similar in terms of a given dimension, such as fund, function, object or source.

**Accounting Period** - A period at the end of which and for which financial statements are prepared (e.g. July 1 through June 30).

**Accounting Procedure** - The policy and systematic arrangement of methods and operations for recording accounting information so as to provide internal control and produce accurate and complete records and reports.

**Accounting System** - The total process of recording, retrieving and reporting information on the financial position and operations of an organization.

**Accounts Payable** - A liability account reflecting amounts owed to private persons or organizations for goods and services received. Accounts payable is a current liability on the balance sheet (amounts due to other funds of the same government or to other governments are not included here).

**Accounts Receivable** - An asset account reflecting amounts due to the government by private individuals or organizations for goods or services rendered. Accounts receivable is a current asset on the balance sheet (amounts due from other funds of the same government or to other governments are not included here).

**Accrual** - Basis of accounting under which revenues are recognized when earned and expenditures are recognized when incurred, regardless of the timing of related cash flows.

**ADA** - Average daily attendance. See "Pupil Count."

**ADM** - Average daily membership. See "Pupil Count."

**Adult/Continuing Education** - Instruction designed to meet the unique needs of adults and youth beyond the age of compulsory school attendance. This may be provided by a school system, technical college district school, college or other agency or institution through activities and media such as formal classes, correspondence study, radio, television, lectures, concerts, demonstrations and counseling.

**Amortization of Debt** - Gradual payment of an amount owed according to a specified schedule of times and amounts.

**Appropriation** - A legal authorization granted by a governing body to make expenditures and to incur obligations for specific purposes.

**Assessed Valuation** - See "Property Valuation."

**Assessment Ratio** - See "Property Valuation."

**Attendance** - See "Pupil Count."

**Attendance Area** - The geographic area wherein reside the pupils normally served by a particular school.

**Audit** - An examination of records and documents and the securing of other evidence for one or more of the following purposes: (a) To attest to the fairness of management's assertions in financial statements; (b) Evaluate whether management has efficiently and effectively carried out its responsibilities; (c) Determining the propriety of transactions; (d) Ascertaining whether all transactions have been recorded; and (e) Determining whether transactions are accurately recorded in the accounts and in the statements drawn from the accounts.

**Auditor's Report** - In the context of a financial audit, a statement by the auditor describing the scope of the audit, the auditing standards applied in the examination and setting forth the auditor's opinion on the fairness of presentation of the financial information in conformity with GAAP or some other comprehensive basis of accounting.

**Average Daily Attendance (ADA)** - See "Pupil Count."

**Average Daily Membership (ADM)** - See "Pupil Count."

**Balance Sheet** - A formal statement of assets, liabilities and equity as of a specific date.

**Basic Financial Statements** - The basic financial statements as required by GASB Statement 34. Basic financial statements include:

- government-wide financial statements providing information about reporting government as a whole, except for its fiduciary activities;
- fund financial statements providing information about the government's funds; and
- notes to the financial statements.

The basic financial statements should be preceded by a "management's discussion and analysis" that introduces the basic financial statements and provides an analytical overview of the government's financial activities.

**Bond** - A written promise (generally under seal) to pay a specified sum of money (called the face value) at a fixed time in the future (called the date of maturity) and carrying interest at a fixed rate (usually payable periodically).

**Budget** - A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given accounting period.

**Budgetary Control** - The control or management of business affairs in accordance with an approved budget for the purpose of keeping expenditures within the authorized amounts.

**Business Manager** - A staff member performing assigned activities which have as their purpose the management of the organization's business administration functions.

**Capital Outlay** - Expenditures that result in the acquisition of or addition to capital assets.

**Cash Basis** - The basis of accounting under which transactions are recognized only when cash changes hands.

**Categorical Aid** - State or federal aid which is intended to finance or reimburse some specific category of instructional or supporting program or to aid a particular target group of pupils. The district may use the aid only for the purpose for which it is paid. Also see "General Aid."

**Certification** - The general process by which the DPI provides a license to an individual indicating qualification and ability to be employed.

**CESA** - A cooperative educational service agency.

**CCDEB** - A county children with disabilities education board (formerly known as CHCEB).

**Chief State School Officer** - The chief executive of a school education agency (SEA). In Wisconsin, the State Superintendent of Public Instruction, which is a publicly elected position.

**Choice** - See "Milwaukee Parental Choice."

**Class** - A setting in which organized instruction of course content is provided to one or more students for a given period of time.

**Class Period** - The portion of the daily session set aside for instruction in classes, when most classes meet for a single such unit of time.

**Class Size** - The enrollment in a class as of a given date. (Also see "Pupil Count.")

**Classroom Teacher** - A staff member, assigned to the professional activities of instructing pupils in classroom situations.

**Cooperative Educational Service Agency (CESA)** - A grouping of school districts, headed by a board of control, charged with implementing and operating cooperative programs among member districts and insuring proper school district organization. Each school district in Wisconsin except Milwaukee, Racine and Kenosha is in a CESA area. (Also see "IEA.")

**Cost** - In general, an expenditure for goods (supplies, materials, equipment, land, buildings) or services (salaries, benefits, utilities, professional fees). In determining costs, care must be taken to avoid double counting. For example, if a school building is financed from borrowed money, the total cost should include either the payment to the building contractor or the repayment of the borrowed money but not both. Similarly, if a school district spends money for a school lunch program out of the food service fund and also transfers money from the general fund to the food service fund to help pay for the school lunch program, it should not count the transfer as an additional cost.

There are many different ways in which costs can be assembled for various purposes. The following are the ones most often used in Wisconsin school districts:

**Current Educational Cost (CEC)** - This measure attempts to identify overall instructional and instructional support service costs attributable to district residents. It can generally be described as the cost of the district's General and Special Project funds, excluding transportation and facility acquisition expenditures, less interfund transfers and revenues for instructional services the district provides to nonresident pupils such as tuition receipts, CESA and cooperative agreements and state interdistrict integration aid.

**Gross Cost** - The sum of all non-duplicate expenditures and transfers out of a fund or a school district.

**Net Cost** - The gross cost of a fund or a school district minus costs paid for by certain receipts (typically federal aid, state categorical aid and local non-tax receipts) of that fund or district.

**Primary Cost** - That portion of the shared cost which is within the primary cost ceiling and in which the state shares using the primary guaranteed valuation per member.

**Secondary Cost** - That portion of the shared cost which is above the primary cost ceiling (but not more than the secondary cost ceiling) and in which the state shares using the secondary guaranteed valuation per member.

**Shared Cost** - The cost used as the basis for computing state general aid. This cost is funded by a combination of property taxes and state general aid. It is equivalent to the net cost of the general fund plus the net cost of the debt service fund.

**Tertiary Cost** - That portion of the shared cost which is above the secondary cost ceiling and in which the state shares using the tertiary guaranteed valuation per member.

**Total District Cost (TDC)** - This is the TEC plus food and community service costs. It should be noted that food and community service activities are usually funded with fees and other program revenue, requiring little or no property tax subsidy.

**Total Education Cost (TEC)** - This is the CEC plus transportation, expenditures for facility acquisitions charged to the General, Special Project and Capital Expansion (Tax Levy Financed "Sinking") funds, and debt service principal and interest.

**County Children with Disabilities Education Board (CCDEB)** - A branch of county government that provides instructional and therapeutic services to handicapped pupils. (See also "IEA.")

**Course** - An organization of subject matter and related learning experiences provided for the instruction of pupils on a regular or systematic basis. Credit toward graduation or completion of a program of studies generally is given to pupils for the successful completion of a course.

**Day in Session** - A day on which the school is open and the pupils are under the guidance and direction of teachers. On some days, school may be closed and all pupils may be engaged in school activities outside school under the guidance and direction of teachers. Such days should be considered as days in session. Days on which the teaching facility is closed for such reasons as holidays, teachers' conventions and inclement weather should not be considered as days in session.

**Defeasement** - Legally eliminating responsibility for future bond repayment by funding an escrow account which provides the funds for the bond payment at the earlier of a bond's maturity date or if applicable a bond's call date (an established date earlier the maturity date at which time a bond may be repaid with out penalty.)

**Debt Service** - Expenditures for the retirement of principal and payment of interest on debt.

**Department of Public Instruction (DPI)** - The state agency, headed by an elected state superintendent, charged with the supervision and guidance of elementary and secondary education in Wisconsin. (Also see "SEA.")

**Diploma** - A certificate conferred by a high school Board of Education or similar agency as official recognition for the completion of a program of studies or for other attainment.

**Disbursements** - Payments in cash.

**District Administrator** - A staff member who is the chief executive of a school district; a superintendent of schools.

**DPI** - The Department of Public Instruction. (Also see "SEA.")

**Elementary School** - See "School."

**Enrollment** - See "Pupil Count."

**Equalization** - (1) The process by which the Wisconsin Department of Revenue converts all local assessor-determined property values by municipality to a uniform level. (Also see "Property Valuation.") (2) The process of ensuring a minimum tax base (the guaranteed valuation) for the support of education for each pupil in Wisconsin so that school districts which spend at the same level will tax at the same rate.

**Equalized Valuation** - See "Property Valuation"

**Expenditures** - Decreases in net financial resources, including current operating expenses which require the current or future use of net current assets, debt service and capital outlay.

**Fiscal Year** - A 12-month accounting period at the end of which a school district determines its financial condition and the results of its operations and closes its books. Wisconsin school districts have a July 1 through June 30 fiscal year.

**Food Services** - Activities involved with the food service program of the school or local education agency (LEA). This service area includes the preparation and serving of regular and incidental meals, lunches or snacks in connection with school activities, including food for the elderly and food delivery.

**Full-Time Equivalency (FTE)** - The result of a computation that divides the amount of time for a less than full-time activity by the amount of time normally required in a corresponding full-time activity.

**Function** - A WUFAR account designation that categorizes a reason or purpose served by a particular expenditure or made possible by a particular receipt. See "WUFAR."

**GAAP** - Generally accepted accounting principles.

**GED Test** - General educational development test.

**General Aid** - State aid which is not limited to any specific program, purpose or target population but which may be used in financing the general educational program as seen fit by the recipient district. (Also see "Categorical Aid.")

**General Educational Development (GED) Test** - An internationally recognized and norm test of academic attainment used primarily to determine the competency of an individual to deal with basic academic skills in writing, reading comprehension, mathematics, science and social studies (Also see "High School Equivalency.")

**Generally Accepted Accounting Principles (GAAP)** - Uniform minimum standards and guidelines to financial accounting and reporting which govern the form and content of the basic financial statements in an entity. GAAP encompasses the conventions, rules and procedures necessary to define accepted accounting practices at a particular time. GAAP for governments is based on standards established by the Governmental Accounting Standards Board (GASB).

**Graduate** - A person who has received formal recognition from the school authorities for completing a prescribed course of study.

**Gross Cost** - See "Cost."

**Guaranteed Valuation** - The minimum tax base provided for support of a pupil's education.

**High School** - See "School."

**High School Equivalency** - A program designed to ascertain the ability of an adult who has not graduated from high school to deal with academic material on the level of a high school graduate. If a person presents evidence of having met established criteria (such as completion of a GED or STEP test or accumulation of credits), the state superintendent may grant her or him an equivalency certificate.

**Home-Based Private Instruction** - A program of educational instruction provided to a child by the child's parent or guardian or by a person designated by the parent or guardian. An instructional program provided to members of more than one family unit does not constitute home-based private instruction. Although home-based instruction does not occur in a "school," as defined above, it may be substituted for school attendance under s. 118.15(4) if it meets the requirements for private schools under s. 118.165(1).

**Homebound Student** - A student who is unable to attend classes, as attested to by a licensed medical professional, and for whom instruction is provided at home by a teacher whose program of instruction is under the direction and control of the district.

**HVAC** - Heating, ventilating and air conditioning.

**IEA - An intermediate educational agency;** in Wisconsin, a cooperative educational service agency (CESA) or county handicapped children's education board (CCDEB).

**Interscholastic Athletics** - Organized athletic activities engaged in by pupils specifically trained for such purposes with similarly trained pupils from other schools.

**Intramural Athletics** - Organized athletic activities engaged in by pupils of a school with other pupils from the same school. The intramural program may be an integral part of the physical education program or a distinctive program of its own. In either case, the program must be confined to a single school.

**Junior High School** - See "School."

**Levy** - (verb) To impose taxes or special assessments. (noun) The total of taxes or special assessments imposed by a governmental unit.

**Levy Rate** - In property taxation, the amount of tax to be raised divided by the value of property to be taxed; often expressed in mills of the tax per dollar of property value, hence the term "mill rate." (Also see "Property Valuation.")

**License** - A document issued by the Department of Public Instruction granting authority and permission to practice in an education-related profession (for example, teacher, superintendent, librarian, school nurse) in the public schools.

**Local Educational Agency (LEA)** - In Wisconsin, a school district.

**Lottery Tax Credit** - See "Tax Credits."

**Management** - Those activities which have as their purpose the general direction, execution and control of the affairs of an agency or an organizational unit within the agency.

**Membership** - See "Pupil Count."

**Middle School** - See "School."

**Milwaukee Parental School Choice** - Program for low-income families residing in the Milwaukee School District only that allows students to attend, at no tuition charge, a participating private, religious or non-religious school rather than the public school. The state pays those private schools (through checks to the parents that must be signed over to the school) the equalization aid that the Milwaukee Public Schools would have received for those students or the private school's cost per student, whichever is less.

**Municipality** - A town, village or city. For some specially identified purposes in Wisconsin Statutes, the term also includes counties, school districts, etc.

**Net Cost** - See "Cost."

**Non-Public School** - A private school.

**Non-Revenue Receipts** - Amounts received which either incur an obligation that must be met at some future date or change the form of an asset from property to cash and therefore decrease the amount and value of school property. Money received from loans, sale of bonds, sale of property purchased from capital funds and proceeds from insurance adjustments constitute most of the non-revenue receipts.

**Object** - A WUFAR account designation that categorizes an article or service obtained from a specific expenditure. See "WUFAR."

**Parochial School** - See "School."

**Part-time Attendance** - Option whereby a private school or home based student attends classes at a public school. A maximum of two periods per day may be counted towards general aid membership. See "Pupil Count - General Aid Membership."

**Partial School Revenues** - The sum of state school aids and property taxes levied for school districts.

**Policy** - A governing principle, plan or guide for a course of action.

**Primary Cost** - See "Cost."

**Principal** - A staff member performing the assigned activities of the administrative head of a school (not school district) and who has been delegated major responsibility for the coordination and direction of the activities of the school.

**Private School** - See "School."

**Professional** - A term denoting a level of knowledge and skills possessed by an individual or required of an individual to perform an assignment and which is attained through extensive education and training, usually a minimum of a baccalaureate degree or its equivalent obtained through special study or experience.

**Property Valuation** - The dollar value placed on land and buildings for purposes of administering property taxes. There are two commonly used methods of describing property valuation: assessed and equalized. Equalized valuation may either include or exclude a TIF increment.

**Assessed Valuation** - The property valuation determined by the municipal (city, village, town or county) assessor as of January 1 in any given year. It is important that property of equal value be assessed at equal amounts but it is not necessary that the amounts reflect the true sale value of the property. State law requires that total assessments within a municipality be within 10 percent of equalized valuation no less frequently than every five years.

**Assessment Ratio** - The ratio of assessed to equalized valuation.

**Equalized Valuation** - The assessed valuation multiplied by an adjustment factor computed by the Wisconsin Department of Revenue for each type of property in each taxing district, designed to cause each type of property to have comparable value regardless of local assessment practices. The objective is to have equalized valuation reflect the fair market value of each piece of property. Fair Market Value is the value that would be agreed upon between a willing buyer and a willing seller in an "arm's length" transaction where neither is required to act.

**Tax Incremental Finance (TIF) Increment** - The appreciation of equalized valuation of property within a TIF district above the base-level equalized valuation of the TIF district at the time it was created. Property taxes on the TIF increment which would normally go to school districts, counties, Technical College districts and others, instead go to the municipality which created the TIF district to help that municipality pay for the cost of urban renewal within the TIF district.

**Public School** - See "School."

**Pupil** - An individual for whom instruction is provided in an educational program under the jurisdiction of a school, school system, or other educational institution. No distinction is made between the terms "student" and "pupil". A pupil may receive instruction in a school facility or in another location, such as at home or in a hospital. Instruction may be provided by direct pupil-teacher interaction or by some other approved medium, such as television, radio, telephone and correspondence.

**Pupil Count** - One of the following methods of determining the number of pupils in a class, school or school district. (Also see "School Census.")

**Attendance** - The number of pupils present for instruction on a given school day.

**Enrollment** - The number of pupils officially enrolled as eligible to attend class--whether such pupils are actually in attendance on that day or not--plus pupils enrolled in home bound instruction.

**Membership** - Resident enrollment adjusted for full time equivalency (FTE) as noted in the following groups:

- **PreSchool-Special Education:** Typically a self-contained 3 or 4 year-old Special Education program for special education pupils who are a minimum of age 3 on or prior to the membership count date. If the district does not offer a 4-year old kindergarten program, then 4-year old special education pupils would be counted here.

- **4-Year Old Kindergarten (437 Hours):** The number of pupils present, age 4 on or before September 1, of the current school year, or admitted under s. 115.28(8) in a program that schedules at least 437 hours of direct pupil instruction, exclusive of Title 1 or Special Education time during the school year. The school may substitute 87.5 hours of the schedules 437 hours in outreach activities.

- **4-Year Old Kindergarten/437 Hours plus at least 87.5 Hours of Outreach:** The number of pupils present, age 4 on or before September 1, of the current school year, or admitted under s. 120.12(25) in a program that schedules at least 437 hours of direct pupil instruction, plus at least 87.5 hours of outreach activities for a minimum total of 524.5 hours, exclusive of Title 1 time, during the school year. The school CANNOT substitute instructional time for outreach activities.

- **5-Year Old Kindergarten/Half time program:** The number of pupils present, age 5 on or before September 1, of the current school year, or admitted under s. 120.12(25) in a program that schedules at least 437 hours of direct pupil instruction during the year. A program of this type usually meets for half a day every day but other configurations can be utilized.

• **5-Year Old Kindergarten/3 Full days per week:** The number of pupils present, age 5 on or before September 1, of the current school year, or admitted under s. 120.12(25) in a program that meets at least 3 full days each week, but less than 4 full days, for the entire school year.

• **5-Year Old Kindergarten/4 Full days per week:** The number of pupils present, age 5 on or before September 1, of the current school year, or admitted under s. 120.12(25) in a program that meets at least 4 full days each week, but less than 5 full days, for the entire school year.

• **5-Year Old Kindergarten/5 Full days per week:** The number of pupils present, age 5 on or before September 1, of the current school year, or admitted under s. 120.12(25) in a program that meets at least 5 full days each week, for the entire school year.

• **5-Year Old Kindergarten/Blended Program:** The number of pupils present, age 5 on or before September 1, of the current school year, or admitted under s. 120.12 (25) in a program that meets for the entire school year, but structurally varies from the first semester to the second semester.

**NOTE: A full day** is one in which the length of the kindergarten class is the same length as the first graders of the district.

**Grades 1-12:** The number of pupils present, age 6 on or before September 1, of the current school year, or admitted under s. 120.12(25) in grades 1-12. Note: First grade pupils must be at least six years old on or prior to September 1 to be counted.

**Average Daily Attendance (ADA)** - The aggregate days of attendance during a given reporting period (typically a school year) divided by the number of days school is in session during that period.

**Average Daily Membership (ADM)** - The aggregate days of membership during a given reporting period (typically a school year) divided by the number of days school is in session during that period.

**Summer ADM Equivalent** - The aggregate class minutes of membership for the summer session divided by 48,600 (the value 48,600 represents the number of class minutes in a typical school year).

**General Aid Membership** - The average of membership on the third Friday in September and the second Friday in January, plus the prior year summer FTE, foster/group home equivalents and FTE for high school pupils attending part-time.

**Pupil/Staff Ratio** - The enrollment of a school district, as of a given date, divided by the total full-time equivalency of all staff assignments in the school system on the same date.

**Pupil/Teacher Ratio** - The enrollment of a school district, as of a given date, divided by the total full-time equivalency of classroom teaching assignments serving those pupils on the same date.

**Pupil Transportation Services** - Activities concerned with the conveyance of pupils to and from school as provided by state law.

**Purchased Services** - Services rendered by personnel who are not on the payroll of the district, including all related expenses covered by the contract.

**Refinance** - To pay off an old debt with newly borrowed money and thus incur a new debt.

**Receipts** - Cash received.

**Refund** - (noun) An account paid back or credit allowed because of an over collection or due to the return of an object sold. (verb) (1) To pay back or allow credit for an amount because of the return of an object sold. (2) To refinance.

**Requisition** - A written demand or request, usually from one department or its purchasing officer or to another department, for specified articles or services.

**Revenue Limit** - Definitions.

(1) "**Number of pupils**" means the number of pupils enrolled on third Friday of September.

(1m) "**Revenue**" means the sum of state aid and the property tax levy.

(2) "**State aid**" means aid under ss. 121.08, 121.09, 121.10 and 121.105 and sub ch. VI, as calculated for the current school year on October 15 under s. 121.15(4), except that "state aid" excludes any additional aid that a school district receives as a result of ss.121.07(6)(e) and (7)(e) and 121.105(3) for school district consolidations that are effective on or after July 1, 1996, as determined by DPI.

**Revenues** - Increases in fund balance from sources other than expenditure refunds, operating transfers out, debt proceeds or operating transfers-in.

**School** - An administrative unit dedicated to and designed to impart skills and knowledge to students. A school is organized to efficiently deliver sequential instruction from one or more teachers. In most cases (but not always) a school is housed in one or more buildings. Also, multiple schools may be in one building. By statute, a home-based private educational program is not a school. Schools are described in the following ways:

• **By Administration.** Generally based on who makes the decisions and pays the bills. These terms are in common use:

◦ **Parochial School** - A private school operated by a religious organization or in which religious instruction is offered.

◦ **Private School** - An institution with a private educational program that meets all of the criteria under s. 118.165(1) or is determined to be a private school by the state superintendent under s. 118.167.

◦ **Public School** - A school operated by publicly elected or appointed school officials, in which the program and activities are under the control of those officials and which is supported primarily through public funds.

- **By Grade Level.**

- **Elementary school** - A school which generally offers undifferentiated instruction to a self-contained class, usually involving grades not higher than eight.
- **Middle school** - A school with a program designed specifically for the early adolescent learner, usually beginning with grade 5 or 6.
- **Junior high school** - A school between the elementary and high school levels, usually offering at least some separate classes in different subjects and usually covering grades 7, 8 and 9.
- **High school** - A school offering separate classes in different subjects and usually covering grades 9, 10, 11 and 12.
- **Elementary/secondary combined school** - A school which generally offers instruction at all grade levels through grade 12 in one location due, in most cases, to the size of the district. Although offered at one location, instruction is differentiated as elementary, middle/junior high school and high school.

- **By School Type.**

- **Regular school** - A regular school is a public elementary/secondary school that does not focus primarily on vocation, special or alternative education.
- **Special education school** - A special education school is a public elementary/secondary school that:
  - focuses primarily on special education, including instruction for any of the following: hard of hearing, deaf, speech-impaired, health-impaired, orthopedic-impaired, mentally impaired, seriously emotionally disturbed, multi-handicapped, visually handicapped, deaf and blind; and
  - adapts curriculum, materials or instruction for students served.
- **Vocational education school** - A vocational education school is a public elementary/secondary school that focuses primarily on vocational education and provides education and training in one or more semiskilled or technical operations.
- **Alternative education school** - An alternative education school is a public elementary/education school that:
  - addresses the needs of students that typically cannot be met in a regular school;
  - provides non-traditional education;
  - serves as an adjunct to a regular school; or
  - falls outside of the categories of regular, special education or vocational education.

- **Charter school** - A charter school is a school operating under provisions of a contract with a local public school board as required under s.118.40, Wis. Stats.

**School Board** - The governing body of a school district, comprising three, five, seven, nine or 11 publicly-elected members. Wisconsin law permits four different methods of election.

- **At large by district.**

- A candidate may reside anywhere in the district.
- He or she runs against all other candidates.
- Everybody in the school district may vote for any candidate.
- Those elected represent the entire district.

- **At large by apportioned area.**

- A candidate must reside in a particular designated area within the district as determined by a plan of appointment under s. 120.02(2).
- He or she runs against all other candidates from that area.
- Everybody in the school district may vote for any candidate.
- Those elected represent the entire district.

- **At large by numbered seat.** Statute 120.42(1)(b) requires Madison to use this method.

- A candidate may reside anywhere in the district.
- He or she runs against all other candidates who have declared they are running for a particular numbered seat, as provided by s.120.02(4).
- Everybody in the school district may vote for any candidate.
- Those elected represent the entire district.

- **By sub district.** Statute 119.08 requires Milwaukee to use this method for eight of its nine board seats. The remaining seat is elected at large by district.

- A candidate must reside in a particular sub district (a designated area within the school district, as determined by Statute 119.08).
- He or she runs against all other candidates from that sub district.
- Only residents of a sub district may vote for candidates from that sub district.
- Those elected represent their sub districts.

**School District** - A geographical area established for administering, financing and determining attendance eligibility for elementary and/or secondary education. (Also see "LEA.") School districts may be categorized in many ways, two of which are of interest here:

- **By Scope.** Based on grades operated. The three permissible categories are:
  - prekindergarten to Grade 12 (PK-12);
  - elementary (PK-8); and
  - union high school or UHS (9-12). The latter two categories share the same territory,
- **By Kind.** Based on method of governance:
  - **Common** - Budget is presented to, and tax levy is voted on, by an annual meeting of citizens who also have other more rarely used powers; however, the school board may subsequently alter the levy and it makes most of the operating policy decisions. Covered in Subchapter I of Chapter 120 of the statutes.
  - **Union High** - Just like a common district, except it operates only Grades 9-12.
  - **Unified** - A structure in which all the duties and powers of the annual meeting are vested in the school board. Covered in Subchapter II of Chapter 120 of the statutes.
  - **First Class** - A structure applying only to the Milwaukee School District, which is coterminous with the City of Milwaukee, the state's only first class city, in which some fiscal authority and responsibility of the schools is vested in city officials; however, the school board has final authority to adopt a budget and set a tax levy. Covered in Chapter 119 of the statutes.

**School District Reorganization** - Any alteration, dissolution, consolidation or creation of a school district. Chapter 117, Wi Stats.

**School Levy Tax Credit** - See "Tax Credits."

**School Lunch** - Any lunch served by a school, approximating the minimum nutritional standards of the U.S. Department of Agriculture, regardless of who pays for it.

**School Plant** - The site, buildings and equipment constituting the physical facilities used by a school.

**School Site** - Land owned and managed by a school or district, including all nonstructural components of the land such as grading, drainage, drives, parking areas, walks, plantings, play courts and play fields.

**School System** - All the schools and supporting services controlled by a school board or by any other organization which operates one or more schools.

**School Year** - The time commencing with July 1 and ending with the next succeeding June 30.

**SEA** - A state educational agency.

**Secondary Cost** - See "Cost."

**Secondary School** - See "School."

**Self-Contained Class** - A class having the same teacher or team of teachers for all or most of the daily session.

**Sequential Test of Educational Progress (STEP)** - A nationally recognized and norm test of educational attainment. (Also see "High School Equivalency.")

**Session** - The time during a school term that the schools of a school district are operated for the attendance of pupils.

**Shared Cost** - See "Cost."

**Small Pupil Transportation Vehicle** - A pupil transportation vehicle with a manufacturer's rated seating capacity of fewer than 12.

**State Educational Agency (SEA)** - In Wisconsin, the Department of Public Instruction

**Student** - A pupil.

**Student/Staff Ratio** - See "Pupil/staff ratio."

**Student/Teacher Ratio** - See "Pupil/teacher ratio."

**Summer ADM Equivalent** - See "Pupil Count."

**Superintendent of Schools** - A district administrator.

**Supervisors of Instruction** - School personnel who have been delegated the responsibility of assisting teachers in improving the learning situation and instructional methods.

**Support Staff** - A staff member who works under the direction of a professional staff member and assists that staff member but who does not have full professional status (e.g., a teacher's aide).

**System wide** - Activities which extend or apply to all of the schools in the local education agency (LEA) or to all of the schools in the LEA where activities apply.

**Tax Credits** - Programs designed to provide property tax relief.

**Lottery Credit** - The lottery property tax credit, created in 1991 Wisconsin Act 39, is a below-the-line property tax relief program (shown on the individual property tax bill as a reduction from the gross tax which would otherwise have been paid on the taxpayer's principal residence). The lottery credit was applied to homeowners' property tax bills from 1991 through 1995. In October 1996 this credit was determined to be in violation of the state constitution's tax uniformity clause.

**School Levy Tax Credit** - The school levy tax credit, created in 1985, is a below-the-line property tax relief program (shown on the individual property tax bill as a reduction from the gross tax which would otherwise have been paid). The amount of the school levy credit paid to a municipality is based on the municipality's share of a three-year average of the total statewide levy. Each municipality's total credit is divided by the total value of the municipality's taxable property to determine a rate which is applied to the individual tax bill. The school levy credit applies to all taxable property.

**Taxes** - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

**Teacher** - A licensed person employed to instruct pupils in a situation where the teacher and the pupils are in the presence of each other. This term is not applied to principals, librarians, or other instructional or support personnel.

**Teacher Aide** - A person who assists a teacher with routine activities associated with teaching, those activities requiring minor decisions regarding pupils (such as monitoring and conducting rote exercises), operating equipment and clerking.

**Teacher - Training Institution** - A college or university recognized by the DPI for the training of teachers.

**Teacher's Contract** - The formal agreement, represented by a legal signed document entered into by a teacher and the officials of the school system, stating the salary and benefits to be paid the teacher, the length of term of the agreement and the general duties to be performed by the teacher.

**Teaching Intern** - A person who instructs pupils without having fulfilled all the requirements for a professional in the teaching field. The person usually has a professional level of competencies in a field other than education and is allowed to teach while obtaining the necessary knowledge and skills in education and educational psychology.

**Team Teaching** - An organization for classroom instruction which involves two or more teachers who are jointly responsible for planning, instructing and evaluating a given group of pupils at any instructional level or in a selected subject-matter area or combination of subject-matter areas. A teaching team may or may not include assistants.

**Technical College District** - A geographical area established for administration, financing and determination of attendance eligibility for post-secondary vocational, technical and adult education.

**Tertiary Cost** - See "Cost."

**TIF** - Tax incremental financing. See "Property Valuation."

**Transcript** - An official record of student performance showing all schoolwork completed at a given school and the final mark or other evaluation received in each portion of the instruction.

**Transfer** - (verb) To leave one class, grade, school or district and move to another class, grade, school or district. (noun) (1) A pupil who transfers. (2) Payment of money from one fund to another within a school district or from one governmental unit (such as a school district) to another.

**Undifferentiated** - Students organized into classes by student age or ability rather subject matter. Instruction will be provided in a number of subject areas to the same grouping of students.

**Ungraded Class** - For reporting purposes, this definition is specific to private schools. A class which is not organized on the basis of grade and has no standard grade designation. This includes regular classes, special classes for exceptional students, and many adult/continuing-education classes. Such a class is likely to contain students of different ages who frequently are identified according to level of performance in one or more areas of instruction rather than according to grade level or age level.

**Ungraded School** - For reporting purposes, this definition is specific to private schools. A school which has no grade designations or grade-level standards. In such a school, pupils are reclassified frequently according to individual progress. Aspects of subject matter taught are designed for the various abilities of individual pupils. Frequently, provision is made for independent study and research by pupils as well as for permissive self-selection of problems and materials. Achievement standards vary with the rate of learning for different pupils and pupil achievement can occur at any time.

**Voucher** - A document which authorizes the payment of money and usually indicates the accounts to be charged.

**Wisconsin Technical College System** - A system of technical colleges which enables eligible person to acquire the occupational skills training necessary for full participation in the work force and to enable participants to obtain the knowledge and skills necessary for employment at a technical, paraprofessional, skilled or semiskilled occupation.

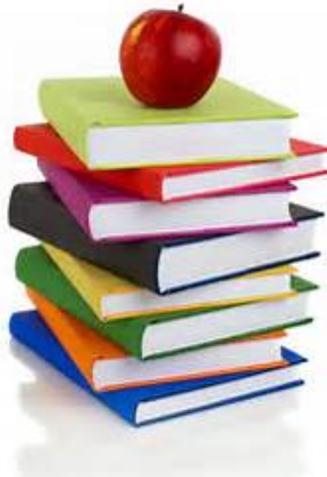
**Withdrawal** - An individual who has left a class, grade or school by transferring, completing school work, dropping out or because of death.

**WTCS** - Wisconsin Technical College System.

**Wisconsin Uniform Financial Accounting Requirement (WUFAR)** - A system of classification of financial transactions using uniform definitions and code numbers, as prescribed by the DPI for school districts under s. 115.28(13).

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