

BUDGET MEETING/ANNUAL MEETING

OCTOBER 23, 2023 at 6:30 P.M.

OAFKIELD MS/HS IMC

250 E CHURCH STREET, OAKFIELD WI 53065



NON-DISCRIMINATION STATEMENT

The School District of Oakfield does not discriminate against individuals on the basis of race, color, national origin, ancestry, age, sex (including gender status, change of sex, sexual orientation, or gender identity), pregnancy, creed or religion, genetic information, learning disability or handicap in its education programs or activities.

Federal law prohibits discrimination on the basis of age, race, color, national origin, sex, or handicap and/or any other characteristics prohibited by State or Federal law. If any person believes that the School District of Oakfield or any part of the school organization has failed to follow the law and rules of s.118.13 Wis.Stat. or in some way discriminates against individuals on the basis listed above, send a complaint to the administration office at the following address: School District of Oakfield-District Office, 250 Church Street, Oakfield, WI 53065.



October 2023

Dear School District of Oakfield Residents/Electors,

On behalf of the Board, administration, faculty, and staff, I thank you for your interest in the School District of Oakfield. Wisconsin State Statute 65.90(4) requires Common School Districts to hold a Budget Hearing/Annual Meeting. The purpose of this meeting is for the residents/electors to get an overview of the proposed budget and have an opportunity to ask questions. The electors, who must be residents of the Oakfield School District and are in attendance at the meeting take an advisory vote on the 2023-24 proposed budget.

The community has continued to support education and quality of life by passing a five-year operational referendum (2020-2025). This has allowed the district to continue to plan for the future by

- Prioritizing Academic Achievement
- Continuing to Expand Academic and Co-Curricular Opportunities for Students
- Investing in Instructional Technology
- Hiring & retaining high quality teaching staff

In April of 2022, the community passed a capital referendum for \$16 million dollars for an addition and renovation at the MS/HS and safe entrances at the elementary school. The MS/HS project is nearly completed with the elementary portion to begin in the spring of 2024.

The budget presented in this booklet focuses on continuing to provide a quality education with opportunities for our students to excel academically and socially. We will continue to have high expectations for them!

Thank you for your continued support of the School District of Oakfield and your willingness to provide opportunities for our students to learn and grow. Keep your eye on Oakfield, we are well on our way to becoming the best small school district in Wisconsin.

With pride and respect,

Tracey Conners
District Administrator
School District of Oakfield
Phone: (920) 583-4117
tconners@oakfield.k12.wi.us

Mission Statement

The School District of Oakfield is committed to...

▶ Planting the seeds of knowledge

Nurturing the whole child

Achieving academic excellence

➤ Enhancing educational opportunities

... while being deeply rooted in strong community partnerships

Goal Areas

Ensure Academic Achievement for All

Enhance Communication

Maximize Resources

Increase Student Enrollment

Deepen Relationships, Character, and Community



Monday, October 23, 2023 Annual Meeting/Budget Hearing

MS/HS IMC

6:30 p.m.

1.	Bud	aet	Hea	ring
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- A. Call to Order
- B. Pledge of Allegiance
- C. Roll Call
- D. Board Mission Statement
- E. Discussion of 2022-23 & 2023-24 School Budgets-Ms. Tracey Conners, District Administrator
- F. Motion to adjourn the Budget Hearing

2. Annual Meeting

- A. Called to order by School Board President, Mr. Paul Dercks
- B. Election of Chairperson
- C. Approve minutes of October 24, 2022 Annual Meeting-Mrs. Jessica Shepherd, Clerk
- D. Acknowledgement/review of Audit Report-Mr. Paul Dercks, President
- E. District Administrator Report
- F. Resolution to set salaries and reimbursement of expenses for School Board members
- G. Resolution Authorizing Temporary Borrowing by Board of Education
- H. Resolution to Adopt Tax Levy
- I. Resolution to Set Annual Meeting Date for 2024

3. Adjournment

A. Adjourn

ANNUAL REPORT OF SCHOOL DISTRICT OF OAKFIELD **OCTOBER 23, 2023**

SCHOOL BOARD MEMBERS























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2026 2024 2024 2025 2025 2025 2026

Angie Patterson, Vice-President

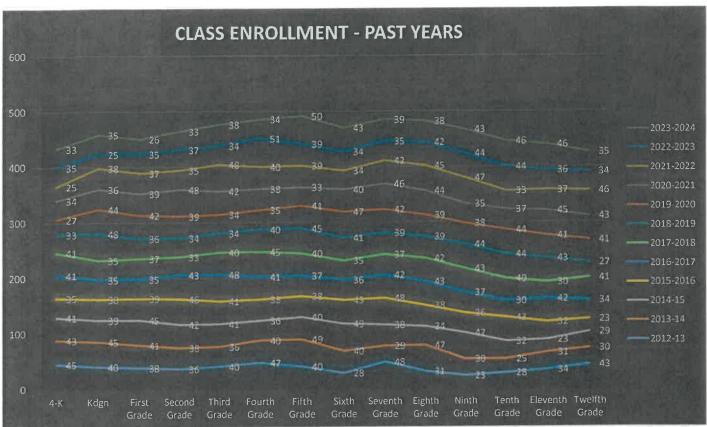
Paul Dercks, President Heidi Kopf, Treasurer John Totz, Member

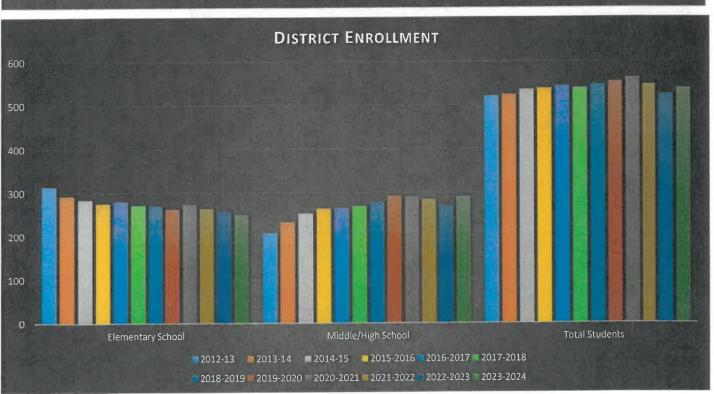
Timothy Wiese, Member Sal Arellano, Member Jessica Shepherd, Clerk

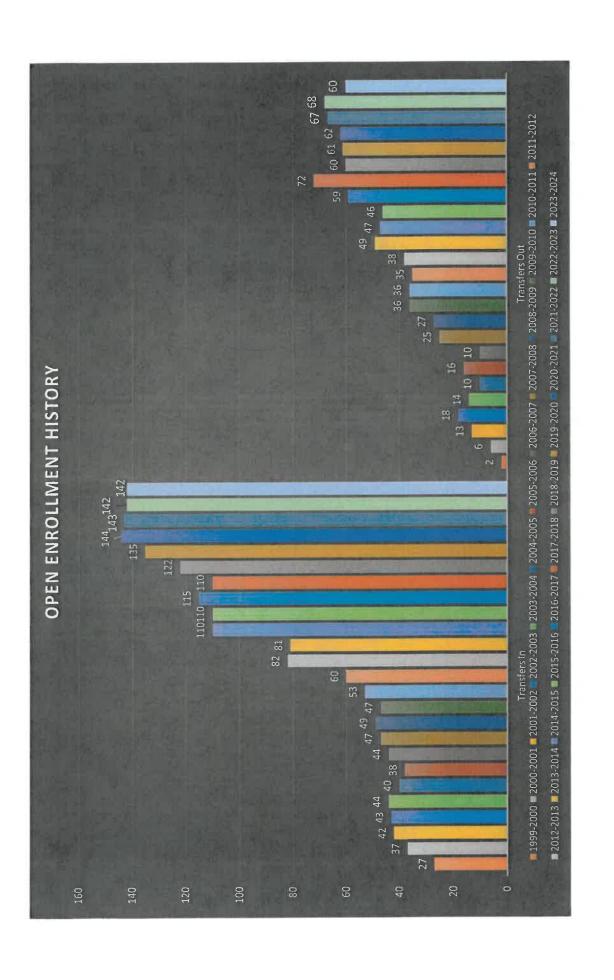
ADMINISTRATION

Becky Doyle, Oakfield Elementary School Principal Timothy J. Brown, Oakfield Middle School/High School Principal Holly Rabe, Director of Special Ed/School Psychologist Tracey Conners, District Administrator

			CLASS	CLASS ENROLLMENT	F					
	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Actual	Current
4-K	41	35	41	42	33	27	34	25	35	33
Kindergarten	39	38	35	36	48	44	36	38	25	35
First Grade	45	39	35	37	36	42	40	37	35	26
Second Grade	42	46	43	33	34	39	48	35	37	33
Third Grade	41	41	48	41	34	34	42	48	34	38
Fourth Grade	36	38	41	45	40	34	38	40	51	34
Fifth Grade	40	38	37	40	45	41	33	39	39	50
Sixth Grade	49	43	36	36	41	47	40	34	34	43
Seventh Grade	38	48	42	37	39	41	46	42	35	39
Eighth Grade	34	38	43	43	39	39	44	45	42	38
Ninth Grade	47	36	37	43	44	38	35	47	44	43
Tenth Grade	32	43	30	40	44	44	37	33	4 4	46
Eleventh Grade	23	32	42	30	43	41	45	37	36	46
Twelfth Grade	29	23	34	41	27	41	43	46	34	35
OES	284	275	280	274	270	261	274	263	256	249
MS/HS	252	263	264	270	277	291	290	284	269	290
Total	536	538	544	544	547	552	564	547	525	539







Annual Meeting/Budget Hearing (Monday, October 24, 2022)

Generated by Heather Bradwin-Haseman on Tuesday, October 25, 2022

1. Budget Hearing

Procedural: A. Call to Order

President Dercks called the meeting to order at 6:30 p.m.

Procedural: B. Pledge of Allegiance

Procedural: C. Roll Call

Present: Paul Dercks, Angie Patterson, Tanya Marcoe, Heidi Kopf, Jessica Shepherd, John Totz

Absent: Tim Wiese

Staff: Tracey Conners, Becky Doyle, Tim Brown, Molly Liebelt, Jackle Hungerford, H. Bradwin-Haseman

Other: None

Procedural: D. Board Mission Statement

Information: E. Discussion of 2021-22 & 2022-23 School Budgets-Ms. Tracey Conners, District Administrator Ms. Conners presented on the budgets.

3. Adjournment

Action: A. Adjourn

Recommended Action: Move to adjourn the meeting.

Mr. Dercks, seconded by Mr. Totz moved to adjourn the Budget Hearing at 6:55 p.m. Motion carried 6/0/1

2. Annual Meeting

Information: A. Called to order by School Board President, Mr. Paul Dercks

President Dercks called the meeting to order at 6:55p.m.

Discussion, Information: B. Election of Chairperson

Molly Liebelt was elected chairperson

Mrs. Patterson, seconded by Mr. Dercks moved to dispense of the readings and carry on with the motions. Motion carried 6/0/1

Action: C. Approve minutes of October 25, 2021 Annual Meeting-Mrs. Tanya Marcoe, Clerk

Information: E. District Administrator Report

Ms. Conners presented on the district.

Action: F. Resolution to set salaries of School Board members

Mr. Dercks, seconded by Mrs. Patterson moved to approve the resolution to set salaries for the Board. Motion carried 8-0

Action: G. Resolution Authorizing Temporary Borrowing by Board of Education

Mrs. Patterson, seconded by Mrs. Marcoe moved to approve the resolution authorization of temporary borrowing by Board of Education. Motion carried 8-0

Action: H. Motion to Adopt Tax Levy

Mrs. Marcoe, seconded by Mrs. Shepherd moved to approve the adoption of the tax levy as presented. Motion carried 8-0

Action: I. Resolution to Set Annual Meeting Date for 2023

Mr. Totz, seconded by Mrs. Shepherd moved to approve the resolution to set the annual meeting date on Oct 23, 2023. Motion carried 8-0

3. Adjournment

Action: A. Adjourn

Recommended Action: Move to adjourn the meeting.

Mrs. Patterson, seconded by Mr. Totz moved to adjourn the meeting at 7:12 p.m.



October 20, 2023

To the Board of Education School District of Oakfield Oakfield, Wisconsin

At the present time, our audit of the District is not complete. If we do not encounter any condition which would alter our opinion on the financial statements of the School District of Oakfield, we expect the opinion to read:

Report on the Audit of the Financial Statements

Opinions

We have audited the accompanying financial statements of the governmental activities, each major fund, and the aggregate remaining fund information of School District of Oakfield "District", as of and for the year ended June 30, 2023, and the related notes to the financial statements, which collectively comprise the District's basic financial statements as listed in the table of contents.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and the aggregate remaining fund information of the District, as of June 30, 2023, and the respective changes in financial position for the year then ended in accordance with accounting principles generally accepted in the United States of America.

Basis for Opinions

We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are required to be independent of the District, and to meet our other ethical responsibilities, in accordance with the relevant ethical requirements relating to our audit. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Change in Accounting Principle

In 2022-223, the District adopted new accounting guidance, GASB Statement No. 96, Subscription Based Information Technology Arrangements. Our opinion is not modified with respect to this matter.

Responsibilities of Management for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with accounting principles generally accepted in the United States of America, and for the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is required to evaluate whether there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for twelve months beyond the financial statement date, including any currently known information that may raise substantial doubt shortly thereafter.

Auditor's Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinions. Reasonable assurance is a high level of assurance but is not absolute assurance and therefore is not a guarantee that an audit conducted in accordance with generally accepted auditing standards and *Government Auditing Standards* will always detect a material misstatement when it exists. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control. Misstatements are considered material if there is a substantial likelihood that, individually or in the aggregate, they would influence the judgment made by a reasonable user based on the financial statements.

In performing an audit in accordance with generally accepted auditing standards and Government Auditing Standards, we:

- Exercise professional judgment and maintain professional skepticism throughout the audit.
- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, and design and perform audit procedures responsive to those risks. Such procedures include examining, on a test basis, evidence regarding the amounts and disclosures in the financial statements.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control. Accordingly, no such opinion is expressed.
- Evaluate the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluate the overall presentation of the financial statements.
- Conclude whether, in our judgment, there are conditions or events, considered in the aggregate, that raise substantial doubt about the District's ability to continue as a going concern for a reasonable period of time.

We are required to communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit, significant audit findings, and certain internal control-related matters that we identified during the audit.

Required Supplementary Information

Accounting principles generally accepted in the United States of America require that the budgetary comparison information and the schedules of changes in district's total OPEB liability, district's proportionate share of the net pension liability (asset), and district contributions, as listed in the table of contents, be presented to supplement the basic financial statements. Such information is the responsibility of management and, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Management has elected to omit the management's discussion and analysis that accounting principles generally accepted in the United States of America require to be presented to supplement the basic financial statements. Such missing information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic or historical context. Our opinion on the basic financial statements is not affected by this missing information.

Supplementary Information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the District's basic financial statements. The accompanying combining and individual nonmajor fund financial statements and schedule of expenditures of federal awards are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the combining and individual nonmajor fund financial statements and the schedule of expenditures of federal awards are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

Other Reporting Required by Government Auditing Standards

In accordance with Government Auditing Standards, we have also issued our report dated at a date to be determined on our consideration of the School District of Oakfield's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is solely to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the effectiveness of the School District of Oakfield's internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with Government Auditing Standards in considering School District of Oakfield's internal control over financial reporting and compliance.

We anticipate issuing our audit reports on or before December 15, 2023.

Very truly yours,

Huberty : associates, S.C.

		BALANCES	NAME OF TAXABLE PARTY.		Budget	
	Actual 2021-22		Actual 2022-23*		2023-24	
		0.404.750.70		0.007.500.00	2 3 70	0.400.700
Beginning Fund Balance Ending Fund Balance		2,131,750.70 2,227,528.00		2,227,528.00 2,439,782.49		2,439,782.4 2,439,782 .4
Ü		TAX LE	IV			
MARKET AND ADDRESS	Actual	IAALE	Actual		Budget	
	2021-22	Post of the	2022-23*	The state of the s	2023-24	TIVE!
General Fund Levy		2,443,879.00 2,443,879.00		2,249,651.00 3,189,651.00		2,505,348.0 3,535,496. 0
Total School Levy						
Mill Rate		\$8.80		\$10.24		\$10.2
* Subject to Audit	EOU	ALIZED VA	LUATIO	N	-	-
	Equ	ualized				ercent
Year	Val	luation	C	hange	C	Change
2010-11		209,401,252		-3,239,209		-1.52
2011-12		209,897,951		496,699		0.24
2012-13		203,951,270		5,946,681		2.83
2013-14		206,056,491		2,105,221		1.03
2014-15		214,507,462		8,450,971		4.10
2015-16		218,943,237		4,435,775		2.07
2016-17		218,764,937		-178,300		-0.08
2017-18		231,737,423		12,972,486		5.93
2018-19		239,066,504		7,329,081		3.20
2019-20		246,435,332		7,368,828		3.08
2020-21		262,854,553		16,419,221		6.66
2021-22		277,594,935		14,740,382		5.60
2022-23		311,342,207		33,747,272		12.16
2023-24		345,588,958		34,246,751		11.00
2021-22 TAXES:	LE	VIED	RE	CEIVED		
Village-Oakfield		550,611.00		550,611.00		
Town-Leroy		13,815.00		13,815.00		
Town-Lomira		5,186.00		5,186.00		
Town-Byron		499,236.00		499,236.00		
Town-Fond du Lac		49,753.00		49,753.00		
Town-Lamartine		779,196.00		779,196.00		
Town-Oakfield		546,082.00		546,082.00		
TOTALS		2,443,879.00		2,443,879.00		
2022-23 TAXES:	LE	VIED	RE	CEIVED		
Village-Oakfield		718,217.00		718,217.00		
Town-Leroy		17,383.00		17,383.00		
Town-Lomira		6,482.00		6,482.00		
Town-Byron		648,091.00		648,091.00		
Town-Fond du Lac		68,066.00		68,066.00		
Town-Lamartine		1,017,712.00		1,017,712.00		
Town-Oakfield		713,700.00		713,700.00		
TOTALS		3,189,651.00		3,189,651.00		
IOIALO		-,0,001.00		_,,		

2022-2023 TAX APPORTIONMENT

Total equalized valuation - 2022 Total amount of proposed levy Levy divided by valuation \$311,342,207 \$3,189,651 10.24%

MUNICIPALITY	TAX APPORTIONMENT	EQUALIZED VALUATION
Village-Oakfield	718,217.00	70,105,200
Town-Leroy	17,383.00	1,696,749
Town-Lomira	6,482.00	632,742
Town-Byron	648,091.00	63,260,260
Town-Fond du Lac	68,066.00	6,643,907
Town-Lamartine	1,017,712.00	99,338,996
Town-Oakfield	713,700.00	69,664,353
2022-2023	3,189,651	311,342,207
MUNICIPALITY	2020-2021	2021-2022
Village-Oakfield	59,482,000	62,028,300
Town-Leroy	1,492,181	1,569,213
Town-Lomira	549,834	589,078
Town-Byron	55,089,249	56,707,171
Town-Fond du Lac	4,846,418	5,651,328
Town-Lamartine	81,680,121	88,507,144
Town-Oakfield	59,714,750	62,542,701
	262,854,553	277,594,935

BUDGET PUBLICATION - 2023-24

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

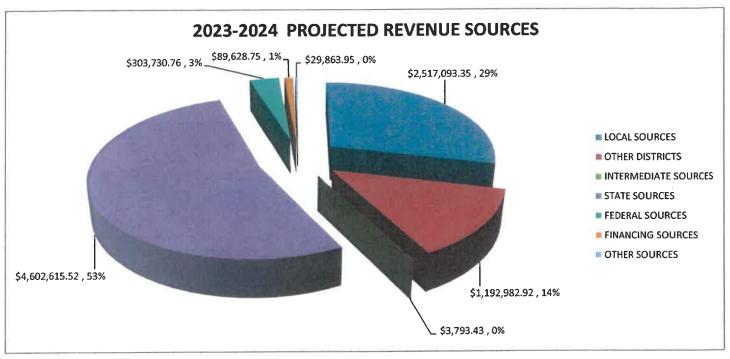
GENERAL FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	2,131,750.70	2,180,819.83	2,393,074.33
Ending Fund Balance	2,180,819.83	2,393,074.33	2,393,074.33
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	2,656,037.50	2,517,093.35	2,611,052.00
Inter-district Payments (Source 300 + 400)	1,195,286.93	1,192,982.92	1,126,000.00
Intermediate Sources (Source 500)	2,143.20	3,793.43	2,095.00
State Sources (Source 600)	4,365,981.92	4,602,615.52	4,456,908.00
Federal Sources (Source 700)	266,318.08	303,730.76	273,632.00
All Other Sources (Source 800 + 900)	77,246.28	119,492.70	141,400.00
TOTAL REVENUES & OTHER FINANCING SOURCES	8,563,013.91	8,739,708.68	8,611,087.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	3,566,004.07	3,690,270.17	3,885,231.00
Support Services (Function 200 000)	3,196,211.62	3,321,299.73	3,385,822.00
Non-Program Transactions (Function 400 000)	1,705,020.58	1,515,884.28	1,340,034.00
TOTAL EXPENDITURES & OTHER FINANCING USES	8,467,236.27	8,527,454.18	8,611,087.00
TOTAL EXPENDITORES & STILLET INAROUTS SSES			
	Audited	Unaudited	Budget
SPECIAL PROJECTS FUND	2021-22	2022-23	2023-24
	177.993.19	193,685.80	191,674.29
Beginning Fund Balance	193,685.44	191,674.29	192,674.29
Ending Fund Balance	1,141,463.94	1,212,444.32	934,765.00
REVENUES & OTHER FINANCING SOURCES	1,141,463.94	1,214,455.83	933,765.00
EXPENDITURES & OTHER FINANCING USES	1,125,771.09	1,214,455.65	933,763.00
	يط عبارات التراث		
DEBT SERVICE FUND	Audited	Unaudited	Budget
DEBT SERVICE FORD	2021-22	2022-23	2023-24
Beginning Fund Balance	0.00	9,741,903.36	(0.00)
Ending Fund Balance	9,741,903.36	(0.00)	30,000.00
REVENUES & OTHER FINANCING SOURCES	9,840,537.35	7,271,980.29	1,040,148.00
EXPENDITURES & OTHER FINANCING USES	98,633.99	17,013,883.65	1,010,148.00
	Audited	Unaudited	Budget
CAPITAL PROJECTS FUND	2021-22	2022-23	2023-24
Beginning Fund Balance	412,256.14	10,543,926.23	9,263,041.82
Ending Fund Balance	10,543,926.23	9,675,297.96	7,798,041.82
REVENUES & OTHER FINANCING SOURCES	10,156,327.56	6,863,506.01	35,000,00
EXPENDITURES & OTHER FINANCING USES	24,657.47	7,732,134.28	1,500,000.00
EXPENDITURES & OTHER PHANCING GSES			
	Audited	Unaudited	Budget
FOOD SERVICE FUND	2021-22	2022-23	2023-24
			109.977.81
Beginning Fund Balance	100,927.09	154,102.27	109,977.81
Ending Fund Balance	154,102.77	109,977.81	
REVENUES & OTHER FINANCING SOURCES	354,041.50	212,005.68	173,051.00
EXPENDITURES & OTHER FINANCING USES	300,865.82	256,130.14	173,051.00
COMMUNITY SERVICE FUND	Audited	Unaudited	Budget
COMMUNITY SERVICE FUND	2021-22	2022-23	2023-24
Beginning Fund Balance	73,961.06	80,560.06	76,948.49
Ending Fund Balance	80,559.88	76,948.49	76,948.49
REVENUES & OTHER FINANCING SOURCES	471,053.32	515,371.32	533,237.00
EXPENDITURES & OTHER FINANCING USES	464,454.50	518,982.89	533,237.00
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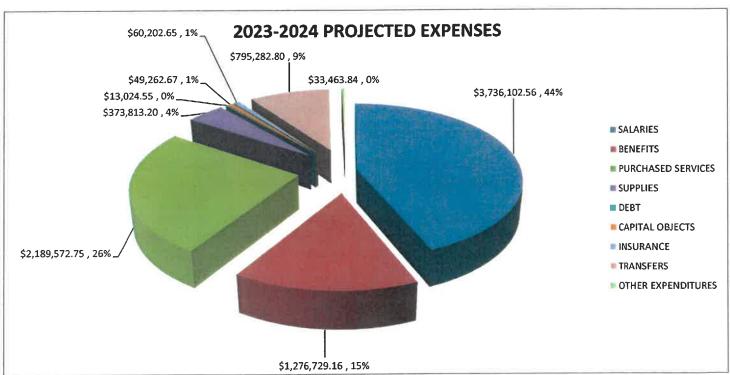
NOTICE IS ALSO hereby given that the Budget Hearing of the School District of Oakfield will be held at the Oakfield Middle School/High School Library at 250 Churche Street, on Monday, October 23, 2023 at 6:30 p.m. The Annual Meeting for the transaction of business will be held at the same location on Monday, October 23, 2023 following the Budget Hearing.

Jessica Shepherd, District Clerk

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Characteristic Char	Character Park Figs Fi		2021-2022	2022-2023	2023-2024		7707-1707	2022-2023	4707-C707
Comparison Com	Comparting Transition 0.00	ENERAL FUND (FUND 10)				Instruction			
Table Tabl	120.000 120.00	30 Operating Transfers In	0.00	00.0	00.0		1,275,255.57	1,335,027.94	1,347,344.00
Transpecification Particle Control Con	Traces 2,42,63	1 Tetal Transfers in	00.0	000	000		1,526,850,89		1.671.706.00
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Transportation band 2,4570 2,850,000 260,000 240,000 2	Comparison						251,039.13		310,335.00
Comparison	Comparison Com	-	2,443,879.00	2,249,651.00	2,505,348.00		226,454.53		212,733.00
Second Activity from the Configuration of Configuration	Section Sect	•	8 270 1E	3 977 06	V 000 00		300 383 03		325 AGG OO
Second	Particular Special Property Particular Pa		0170010	200.000	00.000		3 555 904 97		2 075 005 00
State Section State Section State Section	Section of the first continues Section S		00'00/'0	1,320.00	00.000;1		3,366,004.07		3,073,303.00
Characterings Charactering	Chief Revenue from Local Source 14,556.80 10,839.12 10,839.12 10,939.12 1,120.1		8,818.50	11,875.00	10,000.00				
Compensation Comp	Chief Revenue from Local Source 1477828 143282 14		45,810,35	106 082 26	65,000,00		214 030 84	239 073 01	255 896 00
Non-Open Enrollment Tutlion 1,192,296.20 14,120.20 14,000.00 1,190,296.20 1,120,000.00 1,190,296.20 1,120,000.00 1,190,296.20 1,120,000.00 1,120,000.	Non-Open Erroliment Tuition Loss 500 14,520 20 20 20 20 20 20 20		00.01	100,302.00	00,000,00		DE 100 00	ı	00:00
Non-Open Enrollment Tutition	Mon-Open Enrollment Tuttion 15708.35 2.574.484.00 210 00 Particular Sections 7.737.101 1.730.00		147,556.99	143,381,93	89,100.00		07.782,02		90.0
Component Enrollment Tuition 5,760.83 1,191,261.000 221 000 Other Politics Berviees 10,000 1,192,262.00 1,191,791.00 1,125,000 222 000 Library Modes 1,195,262.00 1,191,791.00 1,125,000 220 00 Library Modes 1,195,262.00 1,191,791.00 1,195,262.00 1,191,791.00 1,195,262.00 1,191,791.00 1,195,262.00 1,191,791.00 1,195,262.00 1,191,791.00 1,195,262.00 1,191,791.00 1,195,262.00 1,191,791.00 1,195,262.00 1,191,791.00	Compensation Comp	Total Local	2.656.037.50	2,517,093,35	2.674.948.00	_	7,379.16		8,116.00
Non-Open Errollment Tuttion 1,89,250.00 1,91,79,100 1,725,000 22,000 Intervotional Safe Services 1,92,280.23 1,9	Non-Open Enrollment Tuttion 1,88,256.00 1,917.80.00 22.00 University in Services 1,917.80.00 1,917.80.90.90 1,91						207		12 000 00
Payments of National Payments 1,185,286.20 1,151,192 1,100.000 223 000 Superviloridal Saff Services 1,147,757 1,223,000 223 000 Superviloridation 230,016.66 57,472.56 523 000 Superviloridation 230,016.66 57,472.56 57,4	Non-Open Function 1,186,286.50 1,181.92 1,180.000 223 000 Instructional Staff Services 219,280.77 1,186,286.50 1,181.92 1,186,286.50 1,181.92 1,186,286.50 1,181,286.22 1,186,286.50 1,181,286.22 1,186,286.50 1,181,286.22 1,186,286.50 1,181,286.22 1,186,286.50 1,181,286.22 1,186,286.50 1,181,286.22 1,186,286.50 1,181,286.22 1,186,286.50 1,181,286.22 1,186,286.50 1,181,286.22 1,186,286.50 1,181,286.22 1,186,286.50 1,181,286.22 1,186,286.50 1,181,286.22 1,186,286.50 1,181,286.22 1,186,286.50 1,181,286.22 1,186,286.50 1,181,286.22 1,186,286.50 1,181,286.22 1,186,286.50 1,181,286.22 1,181,281,282.22 1,181,281,282.22 1,182,281,282 1						200		0000000
Open Émotiment Tuition 1,198,526.00 1,125,000.00 Libray (Controlle Libray Manuelle Libray (Controlle Libray Manuelle Libray (Controlle L	Open Function 1,189,526.00 1,197,791.00 1,125,000.00 Library (Compared Experience Function) 1,147,791.79 1,20,000.70 1,20,000.70 1,20,000.70 1,20,000.70 1,20,000.70 1,20,000.70 1,20,000.70 1,20,000.70 1,20,000.70 1,20,000.70 1,20,000.70 1,20,000.70 1,20,000.70 1,20,000.70 1,20,000.70 1,20,000.70		5.760.93	1.201.92	1.000.00		219,290.74		259,481.00
Transportation State Adjacement National Confidence of Principles 1,195,286.33 1,195,286.3	Parametric Parametric National Parametric		4 480 528 00	1 101 791 00	1 125 000 00	_	114 787 97	129 035 77	125 811 00
Transit of Aids	Transit of Adds		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	2	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,		4240	ì	4 000 00
Transportation Parameter National	Transit of Adas 1982,286.39 1,192,082.00 231 000 Desired for Electation 1,195,286.39 1,192,082.00 232 000 Desired for Electation 1,195,783 2,095.00 232 000 Desired for Electation 1,195,783 2,095.00 232 000 Desired for Electation 1,195,783 1,195,783 2,095.00 232 000 Desired for Electation 1,195,783 1,120,000.00 232 000 Desired for Electation 1,120,195.79						4249		4,000.00
Transit of Aids Payments for Sarvicas from CES4 22,442.20 3,778.34 2,095.00 District Administration 4677.149.22 342,268.99 344 2,095.00 25,000 Escal**** 2,142.20 3,793.43 2,095.00 Escal**** 2,142.20 2,142.2	Transportation State for Savicas from CESA 1000 Office of Principal for Savicas from CESA 111,557 Savicas from CESA 111,557 Savicas from CESA 111,557 Savicas from CESA 111,557 Savicas from Savicas from CESA 111,557 Savicas from C	3 - reidistrict Payments in Wisconsin	1.195.286.93	1.192.982.92	1.126.000.00	_	39,016.66	57,412.54	63,000.00
Transportation States from CES 2,143.20 3,793.43 2,095.00 230.00 Office of Principal 10,195.05 122,095.00 10,000.00 250.000 Paymants for No. 10,000.00 250.000 Paymattic of National States and National States Section 2,143.20 3,793.43 2,095.00 Department Continues and National States Sectional Adjustment Add Sectional Adjustment Adjustmen	Payments of Adds 2,143.20 3,793.43 2,095.00 250.00 0 0 0 0 0 0 0 0 0						210 28/ 32		341 360 00
Payments for Services from CESs 2.143.20 3.798.43 2.096.00 243.000 Direction Principal 407.778.92 3.798.43 3.006.00 2.800 Direction Principal 407.778.92 3.798.43 2.096.00 2.800 Direction Principal 407.778.92 3.798.43 2.096.00 2.800 Direction Principal 407.778.92 3.800.778.93 3.800.778.85	Primate of Sandes from CES 143.20 3.783.45 2.085.00 253.00 O Deraction 102,195.76 120,007.78 130,007.78						20:00:00		000001
Payments for Section Process from CES\$ 0.00 0.022 000 Persition 7.08 702.00 0.69 4.50 1.50 0.00 0.00 0.00 0.00 0.00 0.00 0	Payments for Services from CES\$ 0.00 0.0 0.22 000 Presented 1.18.00.7.6 o.00 0.00 0.0 0.0 0.0 0.0 0.0 0.0 0.0 0	-	2,143.20	3,793.43	2,095.00	_	467,718,92		504,744.00
Transportation State Aid	Transportation State Aid 982.00 10.597.97 10.000.00 255 000 Facilities AcquisitionRemodel 1 25 0.000 255 000 Facilities AcquisitionRemodel 2 20.000 255 000 Facilities AcquisitionRemodel 2 20.000 2 20.000 2 25 000 Facilities AcquisitionRemodel 2 20.000 2 20.000 2 25 000 Facilities AcquisitionRemodel 2 20.000 2 20.000 2 20.000 2 20.000 2 25 000 Facilities AcquisitionRemodel 2 20.000 2 20.0		000	000	000		102 195.76		152,408,00
Transportation State Aid 9,820.00 255 000 Maintenance 26,000.00 255 000 Maintenance 255 00.00	Transportation States Aid Library Common School Fund) Library Common School Fund Library Common	-	0000	0000	00000		00 002 002		00 000
Transportation State Aid 9,882.00 10,597.97 10,000.00 255 000 6 delilités AcquisitionRemodel 28,620.24, 9 32,230.91 1 2 2 2 2 2 2 2 2	Transportation State Aid 9,882.00 10,597.97 10,000.00 255 000 Facilities Acquisition/Remodel 25,000.34 10,500.01 255 000 255 0	1 otal intermediate Sources	2,143.20	5,785.45	2,095.00	_	100,762.00		090,207,000
Transportation State Aid 9,882.02 10,000.00 255 000 Teamportation State Aid 9,882.02 10,000.00 255 000 Teamportation Aid 28,720.00 3,447.20 27,000.00 260 000 Central Sprated Aid 1,1057.20 3,447.20 3,447.20 3,447.20 3,447.20 3,447.20 3,447.20 3,447.20 3,477.20	Transportation Nation 16,937 10,000 255 500 16,937 10,000 255 000 16,937 10,000 255 000 16,937 10,000 255 000 16,937 10,000 255 000 16,937 10,000 255 000 10,937 10,000 10,937 10,000 10,937 10,000 10,937 10,000 10,937 10,000 10,937 10,000 10,937 10,000 10,937 10,000 10,937 10,000 10,937 10,930						25,020.34	23,209.17	25,000.00
Comparison State State Additional State	District Common School Fund)	-	00 000 0	40 507 07	40,000,00		278 A37 OG		153 278 00
Comparison Store Comparison	Component action Component		9,002.00	16.160,01	00.000,01		00.104,044		00.01
Special Adjustment A	Other State Categorical Aid 311.05 255.58 0.00 Colfner State Categorical Aid 11.05 25.51.57.00 25.00		24,472.00	33,487.00	27,000.00	_	285,024.95	•	307,750.00
Equalization Aid 3.581,157,00 3.782,785,00 254,000 Non-hestructional Staff 0.00	State Special Project Caracteristics 3.581,157,00 3.782,785,00 244,000 Non-treaturational Staff Separation State Special Project Caracteristics 3.281,157,00 3.782,785,00 287,000 287,000 Congruences and Jungments 45,785,000 287,000 287,000 Congruences and Jungments 45,785,000 287,000 287,000 Congruences and Jungments 28,782,000 287,000 287,000 Congruences and Jungments 28,782,000 287,		311.05	255.58	0.00	_	10,530.55		12,500,00
Special Authority State Several Special Project Grants State Revenue 2,361,162 2,301,162,25 2,301,162,2	State Special Project Carrier Companies State Source 3,24,146 3,24,146 60,202,50 7,70 7,70 7,11,1957,29 7,70 7		2 504 457 00	0 702 70E OO	2 722 550 00		000		000
State Special Adjustment Aid 56.76.6 60.00 20.00 Insurance and Audigments of State Special Adjustment Aid 56.76.6 60.00 20.00 Insurance and Audigments of State Special Project Grants (5.76.66) 65.76.45 or 11.957.85 77.70 kg and the State Source State Source State Source 11.251.82 29.706.00 281 000 Other Support Services 24.246.39 19.00 281 000 Other Support Services 24.246.39 20.00 00 Other State Source 11.251.82 29.706.00 281 000 Early Religement Benefits 24.246.39 22.286.58 17.252.00 20.00 00 Other State Services 24.246.39 22.286.58 17.252.00 22.286.58	State Accounted State Accounted Total International Activity Computers State Source State Revenues From Facter Source State Revenues From State Source State Revenues From State Source State Revenues From State Source State Revenues From Facter Source Facter Fac		3,361,137,00	3,702,703.00	3,730,000,00	_	0.00		30.0
State Special Project Grants 65,176.4 11,1251.20 290.000 Other Support Services 15,765.6 13,024.55 State Special Project Grants 33,209.6.6 41,108.2 29,000.0 299,000 Other Support Services 24,246.39 22,895.81 38,886.86 State Revenue 11,251.82 111,251.82 11,126.20 299,000 Other State Revenue 22,446.39 22,895.81 33,886.86 <	State Special Project Grants 65,176.45 11,109.23 23,000.0 Long through state Sources 13,024.55 32,026.50 13,024.55 32,036.0 13,024.55 32,036.0 13,024.55 32,036.0 13,024.55 32,036.0 13,024.55 32,036.0 36,032.00		0.0	0.00	0.00	_	99,747.05	_	71,000.00
State Revenues from State Source State Revenue from State Source State Add for Exempt Computers State Revenue	State Revenues from State Source State Revenues from State Source State Afforcement State Source State Afforcement State Source 117,2218 2 17,12210 2 290 000 Miscellaneous Revenue 10.00 344,288.00 346,746.00	-	65.176.45	111.967.93	29.706.00		15.765.60	•	00.0
State Attention State Attention State Attention State Attention 24,246.39 22,896.81 38 Sparsity Attention Sparsity Attention Sparsity Attention Sparsity Attention 24,246.39 22,896.84 3 22,896.84 3 28,896.84 3 28,896.84 3 28,896.84 3 33,396.84 3 33,396.84 3 33,396.84 3 33,396.84 3 33,396.84 3 33,396.84 3 33,396.84 3 33,396.84 3 33,396.84 3 33,396.84 3 33,396.84 3 33,396.84 3 33,396.84 3 33,396.84 3 33,396.84 3 33,396.84 3 33,336.86 43,337.10 4477,170.00 4477,170.00 4400.00 Deneral Lition Non-Ole 22,300.35 26,601.67 22,300.35 26,601.67 28,601.67 28,601.67 28,601.67 28,601.67 28,601.67 28,601.67 28,601.67 28,601.67 28,601.67 28,601.67 28,601.67 28,601.67 28,601.67 28,601.67 <t< td=""><td>State Aid for Exemptic Computers 11,251.82 111,251.82 22,895.81 33,386.86 33,336.86</td><td></td><td>23 200 60</td><td>44 108 22</td><td>35,000,00</td><th></th><td>000</td><td></td><td>000</td></t<>	State Aid for Exemptic Computers 11,251.82 111,251.82 22,895.81 33,386.86 33,336.86		23 200 60	44 108 22	35,000,00		000		000
State Add for Exempt Computers 11,120182	Sparsity Aid Other State Computers 117,251 22 21,100 Latty Refunder Share And Proper State And Proper State Revenue 117,251 22 25,050 00 Administrative Technology 22,050 019,23 26,019,019,03 26,019,0		00,003,00	77.001,17	00.000,00		00.010.010	000	00 000
Sparsity Aid 187,330.00 186,874.00 187,330.00 186,874.00 187,330.00 299 000 Administrative Technology 205,019.2 205,886.80 273,868.84 373,868.84<	Sparsity Aid Sparsity Aid 187,330.00 186,874.00 187,300.00 186,874.00 187,300.00 295 000 Administrative Technology 205,101.22 205,808.05 273,808.86 33,368.84 33,338.84 33,368.84 33,338.84 33,368.84 33,368.84 33,338.84 33,368.84 33,338.84		111,251.82	711,251.82	111,252.00		24,240.39		20,763,00
Other State Categorical Aid/Per Po 353,192.00 34,288.00 340,578.00 299,000 Miscellaneous 22,187.38 33,886.84 33,886.84 33,886.84 33,886.84 33,886.84 33,886.84 33,886.84 33,886.84 33,818.20 Other State Revenue 22,187.38 33,21,299.73 33,321,299.73 <	Other State Categorical Aid/Per P. 353,192.00 344,288.00 340,578.00 299 000 Miscellaneous 29,187.38 33,888.64 3 Other State Revenue Other State Revenue 410,000 Operating Transfer 29,187.38 33,888.64 34,888.64		187.330.00	186.874.00	187.076.00	_	205,019.23		275,400.00
Compensation for Sale Revenue Compensation for Sale or Loss of Fixed Assets Capital Lease Capital Leas	Compensation for State Revenue Founds Compensation for State Agency Compensation for State Or Loss of Fixed Assets Compensation for State Or Loss of F		253 102 00	244 288 00	340 579 00		29 187 38		30,000,00
Compensation for Sale Nevenue 0.00	Compensation for State Revenue 0.00 0.		303, 132,00	00.002,740	00.010,040		00.101.02		000000000
Solutions 4,365,981.92 4,602,615.62 4,477,170.00 Operating Transfer 973,166.98 795,282.80 566.01.67 22 (601.67) 28 (601.67)	Sources 4,365,981.92 4,602,615.52 4,477,170.00 411000 Operating Transfer 22,300.35 765,981.92 76,582.80 765,01.67 26,501.67 26,501.67 26,501.67 26,501.67 26,501.67 26,501.67 26,501.67 26,501.67 26,501.60 431000 Operating Transfer ate Agenci 22,203.22 33,913.71 18,637.00 433 000 Oc-Curricular Coop Program 11,735.13 8,065.31 10,000.00 56,688.00 56,688.00 56,688.00 56,688.00 56,688.00 57,680.01 57,680.01 57,680.01 57,680.01 57,680.02 57,680.01		0.00	0.00	0.00	2	3,196,211.62		3,332,722.00
Solutions 4,365,981.30 4,602,615.52 4,477,170.00 411 000 Operating Transfer 973,166.98 795,282.80 566 s Aid Thro 96,501.60 157,320.13 177,538.00 441 000 General Tuition Non-Offe 22,300.35 26,601.67 7 ate Agenci 89,232.79 76,464.63 10,000.00 438 000 Tuition Open Encolment 97,156.00 10,000.00 56,601.67 20,00.60 20,00.00 20,00.00 20,00.00 20,00.00 20,00.00 20,00.00 20,00.00 20,00.00 20,00.00 20,00.00	SAID Trophy Sources 4,365,981.30 4,602,615.52 4,477,170.00 411 000 Operating Transfer 973,166.98 795,282.80 756,282.80 756,282.80 756,001.67 72,300.35 76,601.67 72,300.35 76,601.67 72,300.35 76,601.67 72,300.35 76,601.67 72,300.35 76,601.67 72,300.35 76,601.67 72,300.35 76,601.67 72,300.35 76,601.67 72,300.35 76,601.67 72,300.35 76,601.67 72,300.35 76,601.67 72,300.35 76,601.67 72,300.35 76,601.67 72,300.35 76,601.67 72,300.35 76,601.67 72,300.35 76,601.67 72,300.35 76,601.67 72,006.50 740,602.02					Non-Program Transactions			
s Aid Thro 96,501.60 47,303.30.35 43,000 General Utilon Open Enrollment 22,300.35 75,100.30 75,100.30 75,100.30 75,888.00 75,889.00 75,889.00 75,889.00 75,889.00	s Aid Thro 96,501.60 157,320.13 477,538.00 48,000 General Tuition One-OiE 22,300.35 757,023 755,033 757,034 755,033 757,034 755,034 755,034 755,033 757,034 755,033 757,034 757,035	Catal Property from Plate Corners	4 365 004 00	4 000 045 50	4 477 470 00		072 166 00		566 604 00
s Aid Thro 96,501.60 157,320.13 177,538.00 433 000 Co-Curricular Coop Program 22,300.35 26,601.67 22,300.35 26,601.67 22,300.35 26,601.67 22,300.35 26,601.67 22,300.35 26,601.67 22,300.35 26,601.67 22,300.35 26,601.67 22,300.35 26,601.67 20,000.35 26,601.67 20,000.35 20,000.00 433 000 Private School Voucher School Sc	Sedicition Action of the content of the c	b Dial Revenue from State Sources	4,300,361.82	4,502,515.52	4,477,170.00		9/3,100.30		00.460,000
s Aid Thro 96,501.60 157,320.13 177,538.00 433 000 Co-Curricular Coop Program 11,735.13 8,065.31 11 ate Agenci 28,283.32 33,913.71 18,637.00 435 000 Tuition Open Enrollment 541,402.00 556,888.00 567,888.00 578,888.00 571,020.20 568,888.00 568,888.00 578,046.50 20,000.00 578,888.00 578,048.50 568,888.00 578,048.50 20,000.00 578,000.00 568,888.00 588,000.00 578,000.00	s Aid Thro 96,501.60 157,320.13 177,538.00 433 000 Co-Curricular Coop Program 11,735.13 8,065.31 11 28,283.32 33,913.71 18,637.00 435 000 Tuition Open Enrollment 541,402.00 556,888.00 556,888.00 567,888.00 576,888.00 567,888.00 578,688.00 578,688.00 578,688.00 578,688.00 578,688.00 578,688.00 588,688.00 578,688.00 588,688.00 <td></td> <td></td> <td></td> <td></td> <th></th> <td>22,300.35</td> <td></td> <td>26,000.00</td>						22,300.35		26,000.00
Secondary Seco	Sciences		96.501.60	157,320,13	177.538.00		11.735.13		10.000.00
Solutions Sciences	Sources Sci 2013 Sources Sci 3013		20 000 00	20 000 00	40 607 00	-	244 402 00		575,000,00
ate Agenci 69,232.79 76,464.63 10,000.00 Private School Voucher 97,156.00 129,046.50 200 deral Sour 52,320.37 76,464.63 10,000.00 492 bool Adjustments & Refunds 97,156.00 129,046.50 200 or Loss of Fixed Assets 23,912.50 200,013.00 Adjustments & Refunds 8,663.02.29 80,013.00 400 Adjustments & Refunds 1,7765.02.58 1,515.84.18 1,377 or Loss of Fixed Assets 23,912.50 51,400.00 PROFITIOSS 8,467,236.27 8,584.41 8,588 a Sources 18,344.48 89,628.75 0.00 Profit Loss ACTUAL UNAUDITED BUL revenues 7,390.33 7,094.12 0.00 Beginning Fund Balance 2,127,527.99 2,433,782.49 2,737,627.99 2,433,782.49 2,737,627.99 2,433,782.49 2,737,627.99 2,433,782.49 2,737,627.99 2,433,677.64 2,227,527.99 2,433,677.62 2,227,527.99 2,433,677.62 2,237,627.62 2,237,627.62 2,237,627.62 2,433,667.00 2,739,682.49 2,439,667.00	ate Agenci 69,232.79 76,464.63 10,000.00 0438 000 Private School Voucher 97,156.00 129,046.50 200 deral Sour 52,320.37 36,032.29 80,013.00 492 000 Adjustments & Refunds 1,7765,020.28 1,7765,020.28 1,5765,020.28 1,5765,020.58 1,575,842.8 1,377 or Loss of Fixed Assets 23,912.50 51,400.00 PROFITILOSS 8,467,236.27 8,584.28 1,377 or Loss of Fixed Assets 23,912.50 51,511.47 22,769.83 20,000.00 PROFITILOSS 95,777.64 212,254.50 1,377 a Sources 18,344.48 65,716.25 51,511.47 22,769.83 20,000.00 Beginning Fund Balance 95,777.64 212,254.50 2,433 Revenues 7,390.39 2,000.00 Beginning Fund Balance 2,131,750.35 2,227,527.99 2,439,782.49 2,433 Revenues 7,390.39 8,586,401.00 Ending Fund Balance 2,443,879.00 2,227,527.99 2,239,782.49 2,439,782.69 2,439,782.69 2,439,782.69 2,439,782.60 3,539,782.69 3,539,782.69 </td <td></td> <td>76,203,32</td> <td>35,915.71</td> <td>16,057.00</td> <th></th> <td>041,402,00</td> <td></td> <td>00.000.00</td>		76,203,32	35,915.71	16,057.00		041,402,00		00.000.00
deral Sour 52,320,37 36,032.29 80,013.00 Adjustments & Refunds 59,260.12 0.00 Il Sources 266,318.08 303,730.76 286,188.00 4	deral Sour 52,320.37 36,032.29 80,013.00 Adjustments & Refunds 59,260.12 0.00 Instances 266,318.08 303,730.76 286,188.00 4		89,232.79	76,464.63	10,000.00		97,156.00		200,000.00
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GLOSSARY OF TERMS

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

Assessed Value: The value of your property as determined by your local property assessor. This value can change based on your municipality's equalization rate, the market, or in the event your municipality undergoes a reassessment.

Audit - An examination of records and documents and the securing of other evidence for one or more of the following purposes; to attest to the fairness of management's assertions in financial statements; evaluate whether management has efficiently and effectively carried out its responsibilities; determining the propriety of transactions; ascertaining whether all transactions have been recorded; and 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.

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.

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."

Consumer Price Index (CPI): An index of prices used to measure the change in the cost of basic goods and services in comparison with a fixed base period; also called "cost-of-living" index. The CPI does not take into account many of the items that cause school district budgets to rise, such as the increasing cost of health insurance, liability insurance and contributions to the State's employee retirement systems.

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.

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.

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.

Equalization Rate: Represents the state's judgment of how closely assessed values in your town match the "true market value" of the properties. It is a ratio of a municipality's total assessed value to its total market value. In the case of school taxes, the equalization rate helps determine how the school tax levy is shared among a district's municipalities. A municipality that has an equalization rate of 100 percent means that municipality is assessing property at full market value. Thus, property owners are paying the most accurate share of that municipality's tax burden, including school taxes.

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.

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."

Fund Balance: A fund balance is created when the school district has money left over at the end of its fiscal year from under spending the budget and/or taking in additional revenue. Part of the fund balance (appropriated fund balance) may be applied as revenues to the district's following year budget. A portion may also be set aside (unappropriated fund balance) to pay for emergencies or other unforeseen needs (as determined by the Board of Education) and, if not used, becomes a part of the following year's fund balance as well.

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.

General Fund Budget: The budget placed before the voters of a school district for their consideration and approval, including the revenues to support the budget. Most all districts also develop and operate budgets for the school lunch/breakfast program, the capital fund, and the special aid fund (related to programs for students with special needs).

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."

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

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.

Proposed Budget: Also called the Administrative Budget Proposal; the spending plan developed by school administrators prior to Board adoption. School districts are required by New York State to show their proposed budgets in three categories: administrative, program, and capital.

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

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

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

School Board - The governing body of a school district, comprising three, five, seven, nine or **11** publicly-elected members.

School District - A geographical area established for administering, financing and determining attendance eligibility for elementary and/or secondary education.

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

State Aid: State Aid is the money that the state provides to districts through the application of numerous formulas to be used in different areas, such as lowering the tax levy, purchasing textbooks and certain instructional technology, etc. Until the state passes its budget, the district does not know exactly how much to expect in state aid, but school districts are still required to present their budgets to voters on the third Tuesday in May. To meet that mandate, the district must estimate its state aid revenues.

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















