

School District of Chetek



Striving for Excellence

**ANNUAL MEETING & BUDGET
HEARING**

SEPTEMBER 22, 2008

CHETEK HIGH SCHOOL/MIDDLE

SCHOOL IMC

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BOARD OF EDUCATION

		Term Expires
Genie Jennings	President	2010
David Peters	Vice President	2011
Barb Reisner	Treasurer	2010
Natalie Springer	Clerk	2011
Ken Jost	Member	2009
Jan Witthuhn	Member	2011
Bryan Johnson	Member	2009

ADMINISTRATION

Al Brown
District Administrator
(715) 924-2226

Tammy Lenbom
Business Manager
(715) 924-2226

Jill Koenitzer
Elementary School Principal
(715) 924-2244

Bryan Yenter
Middle School Principal
(715) 924-3136

Larry Zeman
High School Principal
(715) 924-3137

Linda Zeman
Director of Special Education
715-924-2244

BUILDINGS IN THE SCHOOL DISTRICT

Chetek High School
1001 Knapp Street
Chetek, WI 54728

Phone: (715) 924-3137
Fax: (715) 924-2921

Chetek Middle School
1001 Knapp Street
Chetek, WI 54728

Phone: (715) 924-3136
Fax: (715) 924-1794

Roselawn Elementary School
1201 6th Street
Chetek, WI 54728

Phone: (715) 924-2244
Fax: (715) 924-2279

ANNUAL MEETING

AGENDA

SEPTEMBER 22, 2008, 7:00 P.M.

Chetek High School/Middle School IMC

- I** Call meeting to order.
- II** Election of chairperson.
- III** Clerk report of notice given for meeting and filing of said proof.
- IV** Reading of minutes of previous district meetings:
 - A. September 24, 2007, Annual Meeting
- V** Treasurer's report and audit summary.
- VI** Presentation of budget.
- VII** Hearing on the budget.
- VIII** Vote on resolutions:
 - A. Establish salaries and mileage of school board members.
 - B. Approval of the school district tax levy for the 2008-09 school year.
 - C. Approval of sale of property.
- IX** Other new business.
- X** Adjournment.

SCHOOL DISTRICT OF CHETEK
CHETEK, WI 54728

Minutes of the Annual & Budget Hearing Meeting Board of Education September 24, 2007

Meeting was called to order by President Genie Jennings at 7:00 p.m.

Motion by Natalie Springer, seconded by Ken Jost to nominate Genie Jennings to chair the meeting. Motion carried unanimously.

The Clerk gave proof of notice for the meeting and filing of said proof.

Motion by Grace Nyhus seconded by Joe Atwood to approve the minutes of the September 25, 2006 Annual and Budget Hearing Meeting as printed and place it on file. Motion carried unanimously.

The Treasurer's Report was read by Joe Atwood. Motion by Dave Peters, seconded by Ken Jost to approve the Treasurer's Report as read and to place it on file. Motion carried unanimously.

Motion by Natalie Springer, seconded by Barb Reisner to accept the preliminary auditor report as read and place into the record. Motion carried unanimously.

Al Brown and Tammy Lenbom presented the 2007-08 district budget and the impact of the delayed state budget.

Resolutions:

A. Motion by Natalie Springer, seconded by Grace Nyhus to approve amended Resolution A to keep board member salary amounts the same and change the fixed amount to be paid annually based on the number of board meetings attended each month comprised of the Committee of the Whole Meeting and Regular Board Meeting. Motion carried.

B. Motion by Natalie Springer, seconded by Dave Peters to approve the Resolution B for Tax Levy of \$5,531,490 to be levied on the taxable property of the district for school purposes for the year 2007-08. Motion carried unanimously.

C. Motion by Barb Reisner seconded by Dave Peters to approve Resolution C to authorize the sale of any property belonging to and not needed by the district. Motion carried unanimously.

Hearing no new business, motion by Al Brown seconded by Tammy Lenbom to adjourn at 8:07 p.m. Motion carried unanimously.

Board members present: Reisner, Atwood, Springer, Jennings, Jost and Peters.

(Sixteen people were present including six board members).

Natalie Springer, Clerk

The education of children is one of the most important responsibilities of a community. The school district in turn serves the community by providing educational services to build a populace of educated citizens. This is no small effort. Local property taxes, state and federal aid and grant dollars are used to fund education. While the funding for education comes from a variety of sources the decision of how to spend the money is made locally.

The superintendent and business manager create a yearly budget. This budget is developed at the direction of the Board of Education. The budget development process begins each year in January and ends with the final approvals in November. In other words, the school district is constantly involved in the budget development process.

The budget development process reflects input from the Board of Education, staff members and administrators. The budget also reflects improvement efforts based on a school district improvement plan. Reading, language arts and mathematics are at the center of this improvement plan.

The academic progress of the student body is measured in multiple formats. This can be confusing and misinterpreted by citizens and professionals alike. The Board of Education directed the staff in 2008 to develop a comprehensive measure of district performance. This measure is to be a summary of the school district's performance in four areas. The areas of monitoring are student achievement and development; fiscal integrity, efficiency and effectiveness; customer satisfaction; and learning and growth. This Balanced Scorecard will be used by the school district to monitor institutional performance and to assess progress towards reaching improvement goals.

The graph below is the student achievement portion of the Scorecard. The improvements indicated by their scores highlight the hard work put forth by the staff and students of our school district.

Student Achievement as Reported on the Balanced Scorecard

		Indicator	06-07	07-08
Internal Processes: Student Achievement	I.A	Percent of students in grades 1-4 who are reading at the instructional level on grade level passages on a 1 minute timed reading.	Not Available	Not Available
	I.B	Percent of students who are scoring above the national average in reading, math, and language uses on the Measures of Academic Progress in grades 2 -9.	Not Available	Not Available
	I.C	Number of students taking the ACT test	37	52
	I.D	Number of students scoring at or above 20 on the ACT test in grade 12	27	37
	I.E	Number of students scoring at or above 30 on the ACT test in grade 12	2	0
	I.F	Percent of students proficient and advanced on the Wisconsin Knowledge and Concepts Exam in grades 3-8 plus 10 in reading, language arts, math, science and social studies	75%	80%
	I.G	Percent of students scoring at the advanced level on the Wisconsin Knowledge and Concepts Exam in grades 3-8 plus 10 in reading, language arts, math, science and social studies	33%	40%
	I.H	Percent of students reading at or above grade level by 3 rd grade	85%	79%
	I.I	Number of students participating in an AP course	0	5
	I.J	Number of students enrolled in AP courses, scoring 3 or above on AP tests	0	3
	I.K	Percent of student with disabilities who are proficient or advanced on the Wisconsin Knowledge and Concepts Exam	30%	37%
	I.L	Percent of students economically disadvantaged who are proficient or advanced on the Wisconsin Knowledge and Concepts Exam	65%	68%

We are not satisfied with these improvements. The staff and students will be working diligently to perform at even higher levels. The goals of the No Child Left Behind (NCLB) legislation are to have 100% of all children performing at the advanced or proficient levels by the year 2014. We are on our way to accomplishing this goal.

The academic achievements of the students in our school district have been recognized on a state and national level. The school district has once again been awarded the Wisconsin Department of Public Instruction's Wisconsin School of Promise Award and Chetek High School was also recognized by *US News and World Report* as an outstanding high school.

There is a cost to providing quality educational services. This cost is outlined in this document in a variety of formats. The budget is explained in broad terms and the revenues and expenditures are listed in detail. The 2008-09 budget document can be summarized in very simple terms:

1. The total anticipated revenue for the 2008-09 school year is \$12,808,685 or approximately a 1 percent decrease.
2. The total anticipated expenditure for the 2008-09 school year is \$12,966,194 or a 2 percent increase.
3. The anticipated mill rate for the 2008-09 school year is 8.13 or a .06 mill rate decrease.
4. The anticipated tax levy for 2008 is \$6,029,136 or a 5.34 percent increase over last year's levy amount.

The budget presented in Annual Meeting Booklet is a balanced budget. The Board of Education has created fiscal policy and operational directives requiring improved educational performance at below average cost to the taxpayer. (In the 2008-09 budget expenditures exceed the revenues to accommodate previous year's contract settlement and board approved facility improvements.) **It is important to highlight the fact that student performance is increasing while resources are decreasing.** The Board of Education and the staff work diligently to improve the school district while operating within cost controls, declining enrollment and revenue caps. We should be proud of our accomplishments but always strive to improve our school district and educational programming to prepare our children for the 21st century.

PRINCIPALS:

LARRY ZEMAN
SENIOR HIGH SCHOOL

BRYAN YENTER
MIDDLE SCHOOL

JILL KOENITZER
ELEMENTARY

BUSINESS MANAGER:

TAMMY LENDOM

School District of Chetek

P.O. BOX 6
CHETEK, WISCONSIN 54728

PHONE (715) 924-2226
FAX (715) 924-2376 – ADMINISTRATION
FAX (715) 924-2921 – HIGH SCHOOL
FAX (715) 924-1794 – MIDDLE SCHOOL
FAX (715) 924-2279 – ELEMENTARY
WEBSITE: www.chetek.k12.wi.us
DR. AL BROWN, Superintendent



BOARD OF EDUCATION:

GENIE JENNINGS, PRESIDENT
DAVID PETERS, VICE PRESIDENT
NATALIE SPRINGER, CLERK
BARB REISNER, TREASURER
BRYAN JOHNSON, MEMBER
KEN JOST, MEMBER
JAN WITTHURN, MEMBER

SCHOOL DISTRICT OF CHETEK

TREASURER'S REPORT For June 30, 2008 and The Year Then Ended

Total revenues for the school year ended June 30, 2008 were \$12,083,187 and expenditures totaled \$11,901,868.

June 30, 2008 cash and investment balances were as follows:

General Fund	\$ 193,809
Public Purpose Trust Fund	1,168
Special Education Fund	29
Debt Service Fund	204,615
Food Service Fund	6,160
Pupil Activity Fund	64,680
Private Benefit Trust Fund	10,314
Community Service Fund	19,701
	<u>\$ 500,476</u>

Accounts receivable and accounts payable totaled \$2,657,201 and \$261,409, respectively, at June 30, 2008.

The District's indebtedness on long-term loans at June 30, 2008 totaled \$8,730,058 with scheduled maturities extending to the year 2023.

Barbara Reisner, Treasurer
School District of Chetek

"Big enough for opportunities, small enough to care."

The School District of Chetek does not discriminate on the basis of sex, race, age, national origin, ancestry, creed, religion, pregnancy, marital or parental status, sexual orientation, or physical, mental, emotional or learning disability.

School District of Chetek

NOTICE OF ANNUAL MEETING & BUDGET HEARING

Notice is hereby given to the qualified electors of the School District of Chetek, that the Annual Meeting, (Wisconsin Statutes Section 120.08 (1)) including the Budget Hearing (Wisconsin Statutes Section 65.90 (4)), of said school district for the transaction of business, will be held in the Chetek High School/Middle School IMC on the 22nd day of September, 2008, at 7:00 o'clock in the P.M. Copies of the detailed budget document are available for review at the School District Administration Office, 1001 Knapp Street, Chetek, Wisconsin or on the district website at: <http://www.chetek.k12.wi.us>.

Dated this 10th day of September, 2008

Natalie Springer
District Clerk

Published on: September 10, 2008
September 17, 2008

BUDGET ADOPTION 2008-2009			
GENERAL FUND (FUND 10)	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
Beginning Fund Balance (Account 930 000)	2,257,319	2,414,734	2,590,791
Residual Equity Transfers In (Account 992 000)	0	0	0
Residual Equity Transfers Out (Account 991 000)	0	0	0
Ending Fund Balance, Reserved (Acct. 931 000)	0	0	0
Ending Fund Balance, Designated (Acct. 932 000)	2,414,734	2,590,791	2,471,643
Ending Fund Balance, Unappropriated (Acct. 933 000)			
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	2,414,734	2,590,791	2,471,643
REVENUES & OTHER FINANCING SOURCES			
100 Operating Transfers-in	0	0	0
<i>Local Sources</i>			
210 Taxes	4,320,941	4,626,435	4,915,244
230 Inter-fund payments	0	0	0
240 Payments for Services	0	0	0
260 Non-Capital Sales	4,204	5,313	4,000
270 School Activity Income	25,893	26,159	23,500
280 Interest on Investments	62,173	51,957	60,400
290 Other Revenue, Local Sources	30,760	33,122	18,550
Subtotal Local Sources	4,443,970	4,742,986	5,021,694
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0	0	0
340 Payments for Services	30,217	54,867	87,468
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
Subtotal Other School Districts within Wisconsin	30,217	54,867	87,468
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
Subtotal Other School Districts Outside Wisconsin	0	0	0
<i>Intermediate Sources</i>			
510 Transit of Aids	11,694	11,038	6,923
530 Payments for services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	30,409	0	30,675
590 Other Intermediate Sources	596	596	0
Subtotal Intermediate Sources	42,699	11,634	37,598
<i>State Sources</i>			
610 State Aid - Categorical	77,041	85,013	77,000
620 State Aid - General	4,596,137	4,431,535	4,143,912
630 DPI Special Project Grants	51,264	44,964	88,229
640 Payments for Services	0	0	0
650 Student Achievement Guarantee in Education (SAGE Grant)	238,000	218,250	238,500
660 Other State Revenue Through Local Units	0	0	0
690 Other Revenue	3,780	1,997	2,100
Subtotal State Sources	4,966,222	4,781,759	4,549,741

BUDGET ADOPTION 2008-2009			
GENERAL FUND (FUND 10)	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
<i>Federal Sources</i>			
710 Transit of Aids	0	0	0
720 Impact Aid	0	0	0
730 DPI Special Project Grants	196,815	174,565	79,663
750 IASA Grants	207,376	166,934	183,579
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	0	0	0
790 Other Federal Revenue - Direct	38,639	123,066	75,000
Subtotal Federal Sources	442,831	464,565	338,242
<i>Other Financing Sources</i>			
850 Reorganization Settlement	0	0	0
860 Compensation, Fixed Assets	50	30	0
870 Long-Term Obligations	0	0	0
890 Miscellaneous	0	0	0
Subtotal Other Financing Sources	50	30	0
<i>Other Revenues</i>			
960 Adjustments	2,516	0	0
970 Refund of Disbursement	23,684	24,895	18,170
980 Medical Service Reimbursement	140	38,713	0
990 Miscellaneous	9,624	1,469	0
Subtotal Other Revenues	35,964	65,077	18,170
TOTAL REVENUES & OTHER FINANCING SOURCES	9,961,954	10,120,917	10,052,913
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	1,938,353	1,857,513	1,898,253
120 000 Regular Curriculum	2,144,904	2,191,269	2,269,595
130 000 Vocational Curriculum	314,792	282,672	209,062
140 000 Physical Curriculum	290,985	284,045	220,562
160 000 Co-Curricular Activities	183,820	186,942	217,487
170 000 Other Special Needs	23,894	17,044	22,727
Subtotal Instruction	4,896,748	4,819,485	4,837,686
<i>Support Sources</i>			
210 000 Pupil Services	420,432	357,387	371,560
220 000 Instructional Staff Services	309,125	369,530	333,264
230 000 General Administration	190,335	213,192	214,315
240 000 School Building Administration	502,448	540,549	598,021
250 000 Business Administration	1,647,527	1,641,677	1,709,810
260 000 Central Services	345,531	349,597	325,771
270 000 Insurance & Judgments	76,694	85,672	86,127
280 000 Debt Services	22,960	22,960	22,960
290 000 Other Support Services	225,434	242,879	276,716
Subtotal Support Sources	3,740,486	3,823,443	3,938,544

BUDGET ADOPTION 2008-2009			
GENERAL FUND (FUND 10) Continued	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
<i>Non-Program Transactions</i>			
410 000 Inter-fund Operating Transfers	785,695	815,973	796,676
430 000 Instructional Service Payments	381,610	485,048	594,335
490 000 Other Non-Program Transactions	0	910	5,000
Subtotal Non-Program Transactions	1,167,305	1,301,931	1,396,011
TOTAL EXPENDITURES & OTHER FINANCING USES	9,804,539	9,944,860	10,172,241
SPECIAL PROJECT FUNDS (FUND 21, 23, 27 & 29)			
900 000 Beginning Fund Balance	952	1,168	1,168
900 000 Ending Fund Balance	1,168	1,168	0
TOTAL REVENUES & OTHER FINANCING SOURCES	1,166,785	1,292,465	1,247,481
100 000 Instruction	841,396	922,744	915,166
200 000 Support Services	167,426	236,962	191,222
400 000 Non-Program Transactions	157,746	132,759	141,093
TOTAL EXPENDITURES & OTHER FINANCING USES	1,166,568	1,292,465	1,248,649
DEBT SERVICE FUND (FUND 38 & 39)			
900 000 Beginning Fund Balance	225,332	215,209	204,615
992 000 Residual Equity Transfers In (Account 992 000)	0	0	0
992 000 Residual Equity Transfers Out (Account 991 000)	0	0	0
900 000 ENDING FUND BALANCES	215,209	204,615	192,302
TOTAL REVENUES & OTHER FINANCING SOURCES	1,052,647	1,049,556	1,053,692
281 000 Long-Term Capital Debt	977,098	974,478	980,333
282 000 Refinancing	0	0	0
283 000 Operational Debt	0	0	0
289 000 Other Long-Term General Obligation Debt	85,672	85,672	85,672
TOTAL EXPENDITURES & OTHER FINANCING USES	1,062,770	1,060,150	1,066,005
842 000 INDEBTEDNESS, END OF YEAR	7,860,000	7,365,000	6,835,000
CAPITAL PROJECTS FUND (FUND 41, 48 & 49)			
900 000 Beginning Fund Balance	0	0	0
992 000 Residual Equity Transfers In (Account 992 000)	0	0	0
992 000 Residual Equity Transfers Out (Account 991 000)	0	0	0
900 000 Ending Fund Balance	0	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	0	0	0
100 000 Instructional Services	0	0	0
200 000 Support Services	0	0	0
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	0	0	0

FOOD SERVICE FUND (FUND 50)	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
900 000 Beginning Fund Balance	520	0	5,401
992 000 Residual Equity Transfers Out (Account 991 000)	0	0	0
900 000 ENDING FUND BALANCE	0	5,401	0
TOTAL REVENUES & OTHER FINANCING SOURCES	397,259	387,278	378,099
200 000 Support Services	397,779	381,877	383,500
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	397,779	381,877	383,500
COMMUNITY SERVICE FUND (FUND 80)	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
900 000 Beginning Fund Balance	6390	8,844	19,299
992 000 Residual Equity Transfers Out (Account 991 000)	0	0	0
900 000 ENDING FUND BALANCE	8,844	19,299	0
TOTAL REVENUES & OTHER FINANCING SOURCES	62,251	73,115	76,500
100 000 Instruction	0	0	0
200 000 Support Services	0	0	0
300 000 Community Services	59,797	62,660	
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	59,797	62,660	95,799
PACKAGE & COOPERATIVE PROGRAM FUND (FUND 90)	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
900 000 Beginning Fund Balance	0	0	0
900 000 ENDING FUND BALANCE	0	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	0	0	0
100 000 Instruction	0	0	0
200 000 Support Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	0	0	0

**RESOLUTION TO FIX SALARIES AND
MILEAGE OF SCHOOL BOARD MEMBERS**

Be it resolved that the electors of the School District of Chetek fix the yearly salary of school board members as per the following:

The president shall receive up to \$1050; Clerk and Treasurer – up to \$1000; all others up to \$950. This fixed amount is to be paid annually based on the number of board meetings attended each month comprised of the Committee of the Whole Meeting and Regular Board Meeting.

Be it further resolved that the following expenses be paid when school board members attend development workshops, seminars, and state and national conventions:

1. Transportation - coach airfare or mileage at the current federal rate
2. Fees and Registrations - as required for participation at meeting
3. Hotel/Motel - at a reasonable room rate
4. Expenses for meals are determined by domestic per diem rates.
Additional costs will be reimbursed when submitted with a valid receipt.
When a cash advance has been received, excess money should be refunded to the appropriate expense account.
5. Each board member shall receive \$75 per day for attendance at school board development workshops, seminars, and state and national conventions.

Introduced by: _____

Seconded by: _____

Date: _____

Signed:

District Clerk

Resolution B

RESOLUTION FOR TAX LEVY

Be it resolved by the School District of Chetek that a tax levy of \$ 6,029,136 be levied on the taxable property of the district for school purposes for the year 2008-09 in accordance with the recommendation of the school board.

Introduced by: _____

Seconded by: _____

Date: _____

Signed:

District Clerk

Resolution C

RESOLUTION FOR SALE OF PROPERTY

To authorize the sale of any property belonging to and not needed by the district.

Introduced by: _____

Seconded by: _____

Date: _____

Signed:

District Clerk



**SUPPLEMENTAL
INFORMATION**

EXPLANATION OF THE BUDGET

The State of Wisconsin uses a financial accounting system called WUFAR (Wisconsin Uniform Financial Accounting Requirements). WUFAR is basically divided into three areas: (1) instruction - activities dealing directly with the interactions between students and teachers; (2) support services - services which provide administrative, technical (such as guidance and library) and logistical support to facilitate and enhance instruction, and (3) non-program transactions.

COMMON FUNDS

Common funds, as the name implies, are those WUFAR dimensions which are in the common use by school districts in Wisconsin. The Common Funds serve as the basis for State and Federal Reports

10 GENERAL FUND

The General Fund is used to account for district financial activities for current operations, except those which are required to be accounted for in separate funds.

20 SPECIAL PROJECT FUND

This fund is used to account for activities which are funded, in whole or in part, by federal or state programs which are designed for specific purposes and which require accounting in a segregated fund (except Title I and Title VI)

30 DEBT SERVICE FUND

This fund is required by Section 67.11, Wisconsin Statutes. Irrepealable debt tax levy and related revenues are accounted for in this fund along with expenditures for long-term debt retirement. A separate checking and/or investment account must be maintained by the district for this fund.

40 CAPITAL PROJECTS FUND

This fund is used to account for financial resources involved in the acquisition of capital objects, construction of capital facilities, or maintenance projects. Capital projects financed through long-term borrowing or a sinking fund (sec. 120.10(10)) must be accounted for in this fund. If a capital project is financed through current year tax levy, the General Fund is used rather than the Capital Projects Fund.

50 FOOD SERVICE FUND

Federal regulations require that the Food Service Fund be accounted for separately. All revenues and expenditures related to Food Service are recorded in this fund. The Food Service Fund may not transfer money to any other fund. Any fund balance must be retained for future use for Food Services.

60 AGENCY FUND

The Agency Fund (formerly Student Activity Fund) is used to account for assets held by the District for student organizations. This fund is treated as balance sheet accounts. However, records of revenues and expenditures must be maintained in auxiliary accounts at locations administering the accounts. Programs or organization dimensions may be used to differentiate between various student organizations.

funds continued

72 PRIVATE BENEFIT TRUST FUND

This fund is used to account for gifts and donations specified for benefit of private individuals and organizations not under the control of the school board. Scholarships are recorded in this fund. Cash and investment accounts in this fund are required as specified by donors.

80 COMMUNITY SERVICE FUND

S.120.13 AND 120.61, Wisconsin Statutes, allow a school board to permit use of the district's property for civic purposes. Should the Board elect to provide services which have the primary function of serving the community and which are not classified as instructional or supporting services for school educational programs such as adult education, community recreation, elderly food service programs, day care services, etc., this fund must be used.

90 PACKAGE AND COOPERATIVE PROGRAM FUND

Subfunds in Fund 90 involve multidistrict projects for which it is necessary to keep a separate record of expenditures so that participant districts' share will be determined accurately. Projects must be covered by a written agreement approved by the school board of each participating district. This will normally be a contract with CESA, CHCEB or other school districts.

FUNCTION DIMENSION

DESCRIPTION OF WUFAR ACCOUNTING BY MAJOR FUNCTION

Function means the purpose for which an object is used. Function includes the activities or actions, which are performed to accomplish the objectives of an enterprise.

110 000	Undifferentiated Curriculum - An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils such as a K-4 teacher.
120 000	Regular Curriculum - An instructional situation in which a teacher is responsible for providing instruction to a group of pupils in only one curricular area; I.e., a departmentalized approach (grades 5-12).
130 000	Vocational Curriculum - A vocational curriculum consists of occupationally related subject matter and related experiences designed to develop the knowledge, skills, attitudes and appreciations that relate to the world of work.
140 000	Physical Curriculum - The body of related subject matter and activities in health and daily living such as physical education, driver education and summer recreation.
150 000	Special Curriculum - A special curriculum consists of courses and other provisions which are different from or in addition to those provided in the usual school program, and are provided for exceptional pupils by specially qualified personnel. A subdivision of this sub-function is used to record transactions associated with special educational provisions made for the special type of pupil indicated. Special curriculum provides for special needs of children who are gifted and talented and children who are limited as a result of physical, social, cultural, mental or emotional conditions.
160 000	Co-Curricular Activities - Co-Curricular activities are comprised of the group of school sponsored activities designed to provide opportunities for pupils to participate in such experiences on an individual basis in small groups or large groups at school events such as athletic events, forensics, etc.
210 000	Pupil Services - Activities designed to assess and improve the well being of students and to supplement the teaching process such as guidance, nurse and psychologist services.
220 000	Instructional Staff Services - Activities associated with assisting the instructional staff in providing learning experiences for students such as library and audio-visual services.
230 000	General Administration - Activities concerned with establishing and administering policy in connection with operating the school district such as the School Board and Office of the Superintendent.
240 000	School Building Administration - Activities of Principals concerned with overall responsibility for a school building.

functions continued

- 250 000 Business Administration - Activities concerned with paying, transporting, exchanging and maintaining goods and services for the school district including fiscal and internal services necessary for operating the school.
- 251 000 Direction of Business - The activities of directing, managing and supervising the business concerns of the school district.
- 252 000 Fiscal - Activities concerned with the fiscal operation of the school district
- 253 000 Operation - Activities concerned with keeping the physical plant open, comfortable and safe for use including all utilities.
- 254 000 Maintenance - Activities concerned with keeping the grounds, buildings, and equipment in effective working condition and state of repair. This includes the activities of maintaining safety in buildings and grounds.
- 255 000 Facilities Acquisition/Remodeling - Activities concerned with the acquisition of land and buildings, remodeling buildings, the construction of buildings and addition to buildings.
- 256 000 Pupil Transportation - Activities concerned with conveyance of students to and from school and trips to school activities.
- 260 000 Central Services - This area includes activities which support instructional and support services and are district wide in nature.
- 263 000 Telephone and Postage - Activities concerned with writing, editing and other preparation necessary to disseminate educational and administrative information.
- 264 000 Physical Exams - Activities concerned with maintaining an efficient staff including physical exams.
- 266 000 Technology Services - Activities concerned with information technology.
- 270 000 Insurance and Judgments - This function includes premiums for drivers education vehicles; student accident; liability; property; fidelity bond; unemployment compensation judgment and other insurance premiums (except staff fringe benefit insurance coverage).
- 280 000 Interest - This area includes payment of principal and interest and processing cost for short-term loans.
- 290 000 Other Support Services - Salary and benefits for school aides and also benefits paid to or on behalf of former employees of the district as a part of their early retirement program.
- 299 000 Transfer - Transfer of money to other functions.
- 400 000 Non-Program Transaction - Non-program changes are included in various costs. The cost to Fund 10, for example, would include an operating transfer to another fund. From the perspective of the district as a whole, however, such transfers would not be included in the cost since a transfer out of one fund is exactly balanced by transfer into another fund.

REVENUE LIMIT CALCULATION

The local tax levy is determined by the STATE REVENUE LIMITS. The following steps are used to determine the REVENUE LIMITS and the LOCAL TAX LEVY.

2007-08 Property Tax (Fund 10 & 38)		4,797,168
2007-08 Computer Aid	+	1,997
2007-08 State Aids	+	4,431,535
2007-08 Declining Enrollment	-	304,500
BASE	=	8,926,200
Divide by three year average student membership (2005,2006,2007)	/	1,026
Base per member	=	8700
Allowed per pupil increase	+	300
New maximum base per member	=	9,000
New three year average student membership (2006,2007,2008)	X	1,003
New revenue limit	=	9,027,000
Transfer of Service	+	0
Declining Enrollment Exemption	+	207,000
REVENUE LIMIT	=	9,234,000
Estimated State Aid for 2008-09	-	4,143,912
Referendum Approved Debt	+	871,148
Community Services	+	70,000
Estimated Computer Aid for 2008-09	-	<u>2,100</u>
Estimated Local Tax Levy		\$6,029,136

BUDGET PUBLICATION, 2008-2009

GENERAL FUND	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
Beginning Fund Balance	2,257,319	2,414,734	2,590,791
Net Residual Equity Transfers In (Out)	0	0	0
Ending Fund Balance	2,414,734	2,590,791	2,471,643
REVENUES & OTHER FINANCING SOURCES			
Operating Transfer-In (Source 100)	0	0	0
Local Sources (Source 200)	4,443,970	4,742,985	5,021,694
Inter-district Payments (Source 300 + 400)	30,217	54,867	87,468
Intermediate Sources (Source 500)	42,699	11,634	37,598
State Sources (Source 600)	4,966,222	4,781,759	4,461,512
Federal Sources (Source 700)	442,831	464,565	426,471
All Other Sources (Source 800 + 900)	36,014	65,107	18,170
TOTAL REVENUES & OTHER FINANCING SOURCES	9,961,954	10,120,917	10,052,913
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	4,896,748	4,819,485	4,837,686
Support Services (Function 200 000)	3,740,486	3,823,443	3,938,544
Non-Program Transactions (Function 400 000)	1,167,305	1,301,932	1,396,011
TOTAL EXPENDITURES & OTHER FINANCING USES	9,804,539	9,944,860	10,172,241

SPECIAL PROJECTS FUND	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
Beginning Fund Balance	952	1,168	1,168
Ending Fund Balance	1,168	1,168	0
REVENUES & OTHER FINANCING SOURCES	1,166,785	1,292,465	1,247,481
EXPENDITURES & OTHER FINANCING USES	1,166,568	1,292,465	1,248,649

DEBT SERVICE FUND	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
Beginning Fund Balance	225,332	215,209	204,615
Net Residual Equity Transfers In (Out)	0	0	0
Ending Fund Balance	215,209	204,615	192,302
REVENUES & OTHER FINANCING SOURCES	1,052,647	1,049,556	1,053,692
EXPENDITURES & OTHER FINANCING USES	1,062,770	1,060,150	1,066,005

CAPITAL PROJECTS FUND	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
Beginning Fund Balance	0	0	0
Net Residual Equity Transfers In (Out)	0	0	0
Ending Fund Balance	0	0	0
REVENUES & OTHER FINANCING SOURCES	0	0	0
EXPENDITURES & OTHER FINANCING USES	0	0	0

BUDGET PUBLICATION, 2008-2009

FOOD SERVICE FUND	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
Beginning Fund Balance	520	0	5,401
Residual Equity Transfers Out	0	0	0
Ending Fund Balance	0	5,401	0
REVENUES & OTHER FINANCING SOURCES	397,259	387,278	378,099
EXPENDITURES & OTHER FINANCING USES	397,779	381,877	383,500

COMMUNITY SERVICE FUND	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
Beginning Fund Balance	6,390	8844	19,299
Residual Equity Transfers Out	0	0	0
Ending Fund Balance	8,844	19,299	0
REVENUES & OTHER FINANCING SOURCES	62,251	73,115	76,500
EXPENDITURES & OTHER FINANCING USES	59,797	62,660	95,799

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
Beginning Fund Balance	0	0	0
Ending Fund Balance	0	0	0
REVENUES & OTHER FINANCING SOURCES	0	0	0
EXPENDITURES & OTHER FINANCING USES	0	0	0

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
GROSS TOTAL EXPENDITURES -- ALL FUNDS	12,491,453	12,742,012	12,966,194
Interfund Transfers (Source 100) - ALL FUNDS	785,695	815,973	796,676
Interfund Payments (Source 230) -- ALL FUNDS	0	0	0
Refinancing Expenditures (FUND 30)	0	0	0
NET TOTAL EXPENDITURES -- ALL FUNDS	11,705,758	11,926,039	12,169,518
PERCENTAGE INCREASE - NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	-4.22%	1.88%	2.04%

BUDGET PUBLICATION, 2008-2009

PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2006-2007	Unaudited 2007-2008	Budget 2008-2009
General Fund	4,313,237	4,618,624	4,909,444
Debt Service Fund	1,048,234	1,044,852	1,049,692
Capital Expansion Fund	0	0	0
Community Service Fund	50,000	60,000	70,000
TOTAL SCHOOL LEVY	5,411,471	5,723,476	6,029,136
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR	14.33%	5.77%	5.34%

The below listed new or discontinued programs have a financial impact on the proposed 2008-2009 budget:	
DISCONTINUED PROGRAMS	FINANCIAL IMPACT
None	
NEW PROGRAMS	FINANCIAL IMPACT
None	

YEAR	MILL RATE	TAX LEVY
06-07	8.10563	5,411,471
07-08	8.19049	5,723,476
08-09	8.13953	6,029,136

*Estimated. The proposed tax levy is estimated to be \$6,029,136 for the 2008-09 school year.
This is an increase of \$305,660.
The Board of Education will certify a levy amount sufficient to operate our schools by November 1.

**SCHOOL DISTRICT OF CHETEK
DETAILED REVENUES 2008-09**

FUND	SOURCE	AUDITED 2006-07	UNAUDITED 2007-08	BUDGET 2008-09
10	PROPERTY TAX	4,313,237	4,618,624	4,909,444
10	MOBIL HOME TAX	7,704	7,811	5,800
10	RESALE (NON CAPITAL)	4,204	5,313	4,000
10	ADMISSION TEAM SPORTS	25,893	26,159	23,500
10	INTEREST ON INVESTMENTS	62,173	51,957	60,400
10	GIFTS	4,862	11,066	0
10	STUDENT FEES AND ATHLETIC FEES	25,778	21,796	18,500
10	STUDENT FINES	25	110	50
10	MISCELLANEOUS	95	150	0
	REVENUE FROM LOCAL SOURCES	4,443,971	4,742,985	5,021,694
10	OPEN ENROLLMENT TUITION	30,217	54,867	87,468
	INTERDISTRICT PAYMENTS/WIS	30,217	54,867	87,468
10	TRANSIT OF FEDERAL AIDS	11,694	11,634	6,923
10	MEDICAID THROUGH CESA	31,006	0	30,675
	REVENUE FROM INTERMEDIATE SOURCES	42,700	11,634	37,598
10	TRANSPORTATION AID STATE	43,320	44,530	42,000
10	LIBRARY AID STATE	33,721	40,483	35,000
10	EQUALIZATION AID STATE	4,596,137	4,431,535	4,143,912
10	SAGE GRANT	238,000	218,250	238,500
10	STATE COMPUTER AID	1,564	1,997	2,100
10	OTHER REVENUE FROM STATE	2,216	0	0
	REVENUE FROM STATE SOURCES	4,914,958	4,736,795	4,461,512
10	TITLE II PART A	93,442	86,202	77,997
10	TITLE II PART B & D	3,122	88,363	1,666
10	TITLE IV-B COMMUNITY LEARNING CTR (CLC)	100,250	0	75,000
10	CLC GRANT -(OBEY)	38,640	123,066	45,000
10	TITLE V	1,777	1,673	0
10	RURAL CHALLENGE TITLE VI-B GRANT/AODA GRANT	51,263	44,964	43,229
10	IASA TITLE I	205,600	165,261	183,579
	REVENUE FROM FEDERAL SOURCES	494,094	509,529	426,471
10	SALE OF FIXED ASSETS	50	30	0
10	OTHER FINANCING SOURCES	50	30	0
10	INSURANCE LOSSES/MEDICAID/MISC.	12,280	40,182	0
10	REFUND OF DISBURSE AIDABLE	23,684	24,895	18,170
	OTHER REVENUES	35,964	65,077	18,170
	GENERAL FUND TOTAL	9,961,954	10,120,917	10,052,913

**SCHOOL DISTRICT OF CHETEK
DETAILED REVENUES 2008-09**

FUND SOURCE	AUDITED 2006-07	UNAUDITED 2007-08	BUDGET 2008-09
27 OPERATING TRANSFER IN	776,553	815,973	796,676
27 SPEC ED TUITION /GIFTS	527	519	0
27 PAYMENT FOR SERVICES	5,845	420	0
INTERDISTRICT PAYMENTS/WIS	782,925	816,912	796,676
27 HANDIC AID VIA CESA	31,571	25,723	12,840
27 FEDERAL AID TRANSIT FROM INTER. SOURCES	90,559	165,991	175,365
REVENUE FROM INTERMEDIATE SOURCES	122,130	191,714	188,205
27 HANDICAPPED CHILDREN AID	261,465	283,838	262,600
REVENUE FROM STATE SOURCES	261,465	283,838	262,600
SPECIAL EDUCATION TOTAL	1,166,520	1,292,465	1,247,481
 <i>SUBTOTAL FUNDS 10, 27</i>	 11,128,474	 11,413,382	 11,300,394
38 CURRENT YEAR PROPERTY TAX	178,544	178,544	178,544
39 CURRENT YEAR PROPERTY TAX	869,690	866,308	871,148
39 INTEREST ON INVESTMENTS	4,413	4,704	4,000
REVENUE FROM LOCAL SOURCES	1,052,647	1,049,556	1,053,692
DEBT SERVICE FUND TOTAL	1,052,647	1,049,556	1,053,692
 GRAND TOTAL (FUND 10, 27, 38 & 39)	 12,181,121	 12,462,938	 12,354,086
 50 OPERATING TRANSFERS IN PUPILS (INCLUDING LUNCH, BREAKFAST & ALA CARTE)	 9,142	 0	 0
50 ADULTS (OTHER FOOD SALES)	159,981	161,833	156,500
50 REVENUE FROM LOCAL SOURCES	180,028	176,724	166,000
50 FOOD SERVICE AID	10,139	12,752	10,499
50 REVENUE FROM STATE SOURCES	10,139	12,752	10,499
50 USDA COMMODITIES	22,473	24,171	24,000
50 FOOD SERVICE AID	184,619	173,631	177,600
50 REVENUE FROM FEDERAL SOURCES	207,092	197,802	201,600
<i>FOOD SERVICE FUND TOTAL (FUND 50)</i>	397,259	387,278	378,099
80 LOCAL TAXES STUDENT FEES, ADULT EDUCATION/MISC. REVENUES	50,000	60,000	70,000
80 REVENUE FROM LOCAL SOURCES	62,251	73,115	76,500
<i>COMMUNITY ED FUND TOTAL (FUND 80)</i>	62,251	73,115	76,500
GRAND TOTAL (ALL FUNDS)	12,640,631	12,923,331	12,808,685

**SCHOOL DISTRICT OF CHETEK
DETAILED EXPENDITURES 2008-09**

FUND	FUNCTION	AUDITED	UNAUDITED	PROPOSED
		2006-2007	2007-2008	BUDGET 2008-2009
10	UNDIFFERENTIATED CURRICULUM	69,728.74	115,320.52	98,360.25
10	TITLE I	205,599.53	165,261.00	145,644.97
10	GRADE 1	251,402.83	197,900.44	221,720.76
10	KINDERGARTEN	274,086.49	223,010.16	304,541.56
10	4 YR KINDERGARTEN	153,432.66	110,879.95	114,098.62
10	GRADE 2	300,801.86	305,952.03	257,587.97
10	GRADE 3	224,423.74	301,920.52	304,019.58
10	GRADE 4	220,900.08	223,517.76	242,835.89
10	GRADE 5	204,398.91	173,008.79	172,375.26
10	ART	49,013.73	64,627.67	59,034.12
10	GENERAL MUSIC	75,594.68	72,273.63	75,513.50
10	MUSIC-INSTRUMENTAL	15,848.72	0.00	0.00
10	PHY ED	70,271.49	70,756.79	73,783.79
10	GIFTED AND TALENTED	20,744.86	16,786.95	21,442.45
10	GUIDANCE	58,540.90	58,113.10	72,380.41
10	IMPROVEMENT OF INSTRUCTION	3,930.64	800.68	11,882.70
10	ELEMENTARY MEDIA	54,953.68	81,721.75	73,602.45
10	OFFICE OF THE PRINCIPAL	150,371.40	160,087.48	157,239.80
10	OPERATIONS	192,300.66	222,548.24	215,810.98
10	BUILDING MAINTENANCE	2,296.75	1,700.00	3,345.18
10	FIELD TRIPS	0.00	0.00	2,223.00
	ROSELAWN TOTAL	2,598,642.35	2,566,187.46	2,627,443.23
10	REGULAR CURRICULUM	28,158.30	35,818.83	46,448.42
10	ART	24,620.21	24,926.73	26,528.85
10	FOREIGN LANGUAGE	4,838.93	4,631.26	8,070.59
10	ENGLISH	174,674.85	195,916.18	191,038.71
10	MATH	141,810.62	148,974.08	156,097.72
10	MUSIC-VOCAL	12,167.66	42,174.77	53,868.10
10	MUSIC-INSTRUMENTAL	51,073.17	27,893.42	33,958.85
10	SCIENCE	145,425.43	139,750.95	163,287.45
10	SOCIAL STUDIES	148,667.97	135,327.14	164,158.24
10	BUSINESS EDUCATION	18,175.47	14,630.49	0.00
10	HOME ECONOMICS	8,046.54	7,334.12	11,355.49
10	TECHNOLOGY EDUCATION	20,521.55	20,797.80	11,472.70
10	PHYSICAL EDUCATION	62,451.11	61,437.68	35,964.84

SCHOOL DISTRICT OF CHETEK
DETAILED EXPENDITURES 2008-09

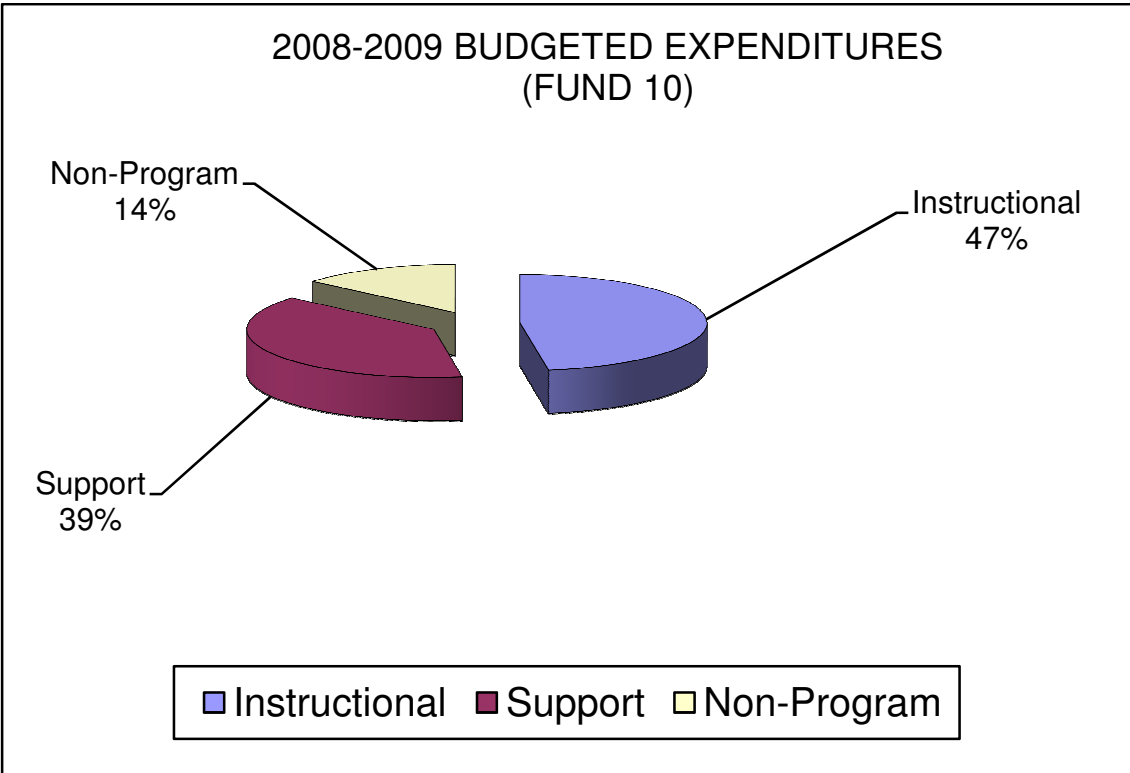
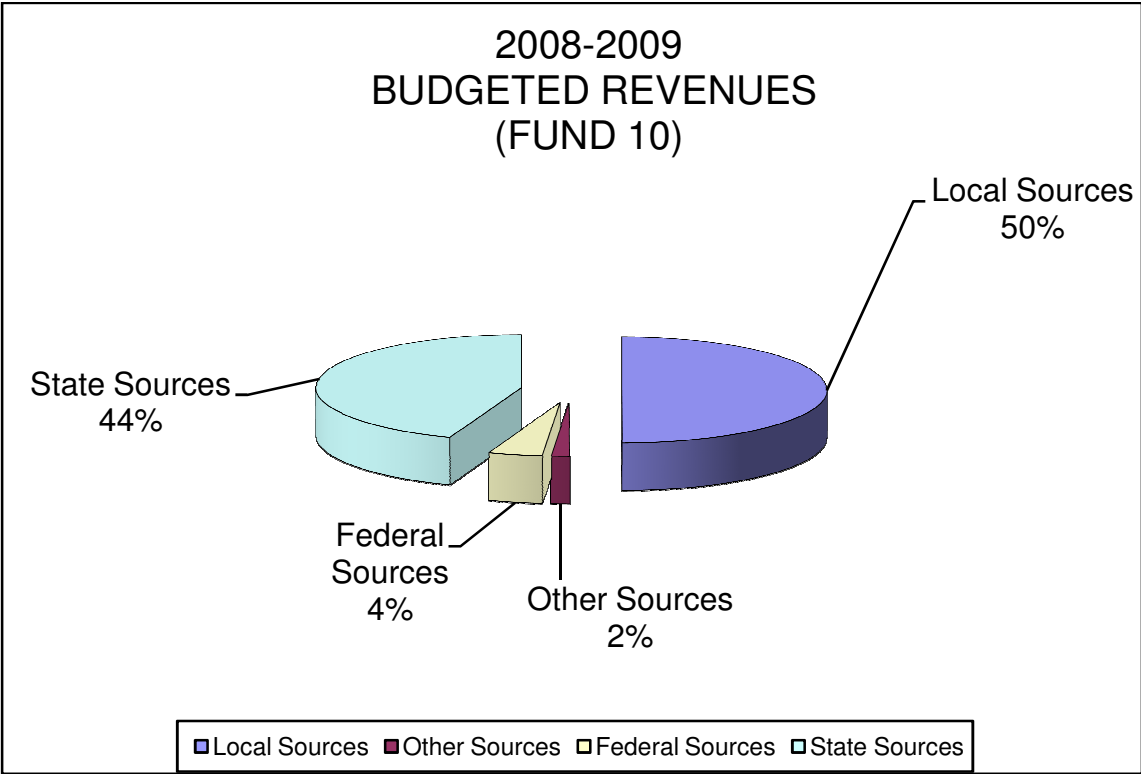
<u>FUND</u>	<u>FUNCTION</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
10	STUDENT ACTIVITIES	657.64	1,680.15	2,777.20
10	STUDENT COUNCIL	1,995.00	1,773.89	1,200.00
10	GUIDANCE	41,621.20	43,086.14	40,714.45
10	IMPROVEMENT OF INSTRUCTION	2,081.52	1,690.90	2,800.00
10	MS MEDIA	35.90	0.00	0.00
10	OFFICE OF THE PRINCIPAL	148,532.22	152,315.04	163,299.75
10	OPERATIONS	130,103.85	138,054.13	134,049.68
10	BUILDING MAINTENANCE	3,039.20	1,157.52	5,250.00
10	PUPIL TRAVEL FIELD TRIPS	0.00	0.00	5,422.50
	MIDDLE SCHOOL TOTAL	1,168,698.34	1,199,371.22	1,257,763.56
10	REGULAR CURRICULUM	52,584.25	76,213.74	58,042.50
10	ART	63,350.81	62,200.99	65,001.68
10	ENGLISH	242,732.57	209,471.40	237,706.11
10	SPANISH	58,897.40	61,120.96	62,107.48
10	MATH	158,422.05	139,676.15	171,964.62
10	MUSIC-VOCAL	44,181.30	39,709.07	42,401.36
10	MUSIC-INSTRUMENTAL	85,091.79	87,031.05	76,921.37
10	SCIENCE	245,394.37	253,869.55	238,477.52
10	SOCIAL STUDIES	226,136.92	228,373.87	241,603.52
10	LEARNING OPTIONS PROGRAM	96,272.37	94,014.17	97,363.82
10	BUSINESS EDUCATION	108,758.49	92,573.71	72,981.96
10	HOME ECONOMICS	52,815.48	50,214.42	54,770.32
10	TECHNOLOGY EDUCATION	106,474.97	97,121.58	58,481.44
10	HEALTH	43,833.36	37,682.64	37,909.04
10	PHYSICAL EDUCATION	111,383.56	111,001.25	69,675.76
10	MISC. CO-CURRICULAR/FBLA	5,006.36	6,132.40	7,315.91
10	NATIONAL HONOR SOCIETY	1,115.43	1,263.58	1,198.18
10	YEARBOOK	1,459.02	1,444.72	2,008.48
10	FORENSICS	2,236.86	1,436.06	3,856.36
10	CO-CURRICULAR (ALL SPORTS)	23,778.38	24,594.23	19,029.75
10	GIRLS BASKETBALL	16,441.13	12,924.39	19,337.76
10	GIRLS CHEERLEADING	2,313.24	1,952.51	4,423.32
10	GIRLS GOLF	3,252.46	3,188.05	5,742.35
10	GIRLS SOFTBALL	10,476.24	8,446.06	10,938.56
10	GIRLS POM PON	898.70	1,078.43	2,057.43
10	GIRLS VOLLEYBALL	14,051.23	12,233.70	18,868.98
10	BOYS BASEBALL	8,066.47	8,562.13	11,693.63
10	BOYS BASKETBALL	20,486.09	16,281.47	18,336.45
10	BOYS FOOTBALL	31,442.88	38,561.59	33,838.36
10	BOYS GOLF	3,576.87	2,889.53	5,604.10
10	BOYS WRESTLING	12,985.82	19,412.71	18,151.47
10	CROSS COUNTRY/BOTH	2,319.94	2,655.26	5,014.85

**SCHOOL DISTRICT OF CHETEK
DETAILED EXPENDITURES 2008-09**

<u>FUND</u>	<u>FUNCTION</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
10	TRACK/BOTH	17,841.50	16,999.38	22,443.07
10	STUDENT COUNCIL	2,510.87	3,431.60	3,650.60
10	GUIDANCE/ASSET TEAM	107,638.14	68,630.44	65,718.01
10	IMPROVEMENT OF INSTRUCTION	2,728.07	0.00	0.00
10	MEDIA	102,501.41	107,718.09	107,338.70
10	OFFICE OF THE PRINCIPAL	203,517.94	224,546.63	277,481.98
10	OPERATIONS	400,000.51	447,252.37	435,308.92
10	BUILDING MAINTENANCE	9,104.49	8,671.20	8,800.00
10	PUPIL TRAVEL FIELD TRIPS	5,780.35	9,957.95	3,900.00
	HIGH SCHOOL TOTAL	2,707,860.09	2,690,539.03	2,697,465.75
10	SUMMER SCHOOL	42,641.33	39,374.29	37,068.30
10	SAFE & DRUG FREE SCHOOL	4,278.00	3,167.00	3,229.00
10	HOMEBOUND NON-EEN	1,916.16	256.63	1,284.19
10	HEALTH	27,825.86	22,134.79	32,747.50
10	CURRICULUM DEVELOPMENT-II-A & B	52,365.87	138,794.82	57,141.50
10	CURRICULUM DEVELOPMENT-II-D	3,122.00	935.35	7,669.96
10	INOVATIVE PROGRAMS TITLE V-A	1,777.00	1,673.00	0.00
10	INSTRUCTIONAL STAFF TRAINING	14,954.05	9,886.75	8,000.00
10	PROFESSIONAL LIBRARY	270.00	281.00	292.00
10	INST. SUPERVISION /READING	66,179.52	72,757.52	64,536.38
10	CARL PERKINS	5,415.79	1,697.73	0.00
10	21ST CENTURY GRANT/NEW AODA GRANT	49,073.99	43,470.25	40,000.00
10	CLC GRANT	98,000.00	0.00	75,000.00
10	CLC GRANT (OBEY GRANT)	38,639.64	123,065.89	45,000.00
10	BOARD OF EDUCATION	48,213.13	64,777.56	52,135.03
10	DISTRICT ADMINISTRATION	142,147.84	148,414.67	162,179.98
10	FISCAL	174,805.33	208,742.60	194,363.41
10	SECURITY SERVICES	1,499.00	2,225.45	3,500.00
10	MAINTENANCE OF EQUIPMENT	2,511.29	2,032.16	4,000.00
10	MAINTENANCE OF SITES/BLDGS	194,044.57	42,168.14	137,783.00
10	PUPIL TRANSPORTATION	529,391.27	557,167.57	553,000.00
10	CESA DELIVERY SERVICES	2,675.00	2,782.00	3,053.00
10	CENTRAL SERVICES	42,183.23	40,200.59	36,500.00
10	TECHNOLOGY	300,469.35	303,222.94	287,271.30
10	HEALTH SERVICES	1,688.50	2,491.00	2,000.00
10	INSURANCE & ADJUSTMENTS	76,693.73	85,671.67	86,127.00
10	TEACH/STATE TRUST LOANS/LEASES	22,960.03	22,960.03	22,960.03
10	OTHER SUPPORT SERVICES	216,418.36	226,226.62	267,113.89
10	CESA ADMINISTRATION	9,016.00	9,272.00	9,602.00
10	INTERFUND TRANSFER FOR SPEC. ED.	776,552.95	815,973.23	796,675.84

**SCHOOL DISTRICT OF CHETEK
DETAILED EXPENDITURES 2008-09**

<u>FUND</u>	<u>FUNCTION</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
10	INTERFUND TRANSFER FOR FD SERV.	9,141.78	0.00	0.00
10	OPERATING RESERVE	0.00	0.00	5,000.00
10	PAYMENTS TO OTHER INSTITUTIONS	48,706.09	60,493.14	61,935.27
10	OPEN ENROLLMENT	323,762.00	436,446.00	532,400.00
	DISTRICT TOTAL	3,329,338.66	3,488,762.39	3,589,568.58
	FUND 10 TOTAL	9,804,539.44	9,944,860.10	10,172,241.11
	WORK STUDY	48.00	0.00	7,168.00
27	EARLY CHILDHOOD	69,151.26	29,391.09	34,278.42
27	HEARING IMPAIRED	4,903.75	9,895.16	0.00
27	SPEECH & LANGUAGE	66,266.81	48,837.63	52,241.60
27	CROSS CATEGORICAL	488,950.15	587,128.13	612,897.17
27	SPECIAL EDUCATION AIDE	202,094.32	222,174.42	184,192.82
27	SPECIAL EDUCATION SUB	9,981.46	9,069.52	9,688.50
27	SPECIAL ED HOMEBOUND	0.00	9,688.32	8,500.00
27	ADAPTED PHYSICAL EDUCATION	0.00	6,559.58	7,367.85
27	PSYCHOLOGICAL SERVICES	90,457.64	82,104.03	86,344.29
27	OTHER PUPIL SERVICES	0.00	3,507.00	0.00
27	P.T. SERVICES	0.00	12,074.31	14,450.00
27	INSTRUCTIONAL STAFF DEVELOPMENT	0.00	0.00	6,000.00
27	READS GRANT/NURSE-GUIDANCE	2,528.83	46,711.30	0.00
27	SPECIAL ED DIRECTOR & SEMIC	0.00	49,640.80	44,027.21
27	SPECIAL ED TRANSPORTATION	54,525.68	41,587.18	40,400.00
27	CESA SERVICES & O.T./HEARING	84,303.23	41,547.90	53,833.00
27	TRANSFER OF HANDICAPPED AID	19,914.31	0.00	0.00
27	OPEN ENROLLMENT TUITION-SPEC.ED	73,442.58	92,548.18	87,260.00
	FUND 27 TOTAL	1,166,568.02	1,292,464.55	1,248,648.86
38&9	DEBT SERVICE	1,062,770.00	1,060,150.00	1,066,005.00
	FUND 38 & 39 TOTAL	1,062,770.00	1,060,150.00	1,066,005.00
50	LUNCH PROGRAM/BREAKFAST	397,779.00	381,877.00	383,500.00
	FOOD SERVICE FUND	397,779.00	381,877.00	383,500.00
80	COMMUNITY EDUCATION	59,797.00	62,660.00	95,799.00
80	COMMUNITY EDUCATION FUND	59,797.00	62,660.00	95,799.00
	GRAND TOTAL	12,491,453.46	12,742,011.65	12,966,193.97



MILL RATE AND TAX EXAMPLE

(Based on a \$100,000 Home)

2007 Equalized Valuation \$698,795,395

<u>Levy Year</u>	<u>Levy</u>	<u>Mill Rate</u>	<u>Tax Levy</u>
2006-07	5,411,471	8.1056	810.56
2007-08	5,723,476	8.1905	819.05
2008-09	6,029,136	8.1395	813.95

SCHOOL DISTRICT OF CHETEK DEBT SERVICE (Fund 39)

Outstanding Debt 9,424,769

Payment Schedule

Fiscal Year	Principal	Interest	Total Payment
2008-09	530,000	341,148	871,148
2009-10	560,000	308,989	868,989
2010-11	590,000	279,143	869,143
2011-12	615,000	252,645	867,645
2012-13	645,000	224,910	869,910
2013-14	675,000	195,041	870,041
	3,615,000	1,601,876	5,216,876
2014-15 to 2019-20	3,750,000	457,893	4,207,893
Total	7,365,000	2,059,769	9,424,769

**SCHOOL DISTRICT OF CHETEK
VALUATION, TAX LEVY & MILL RATE HISTORY**

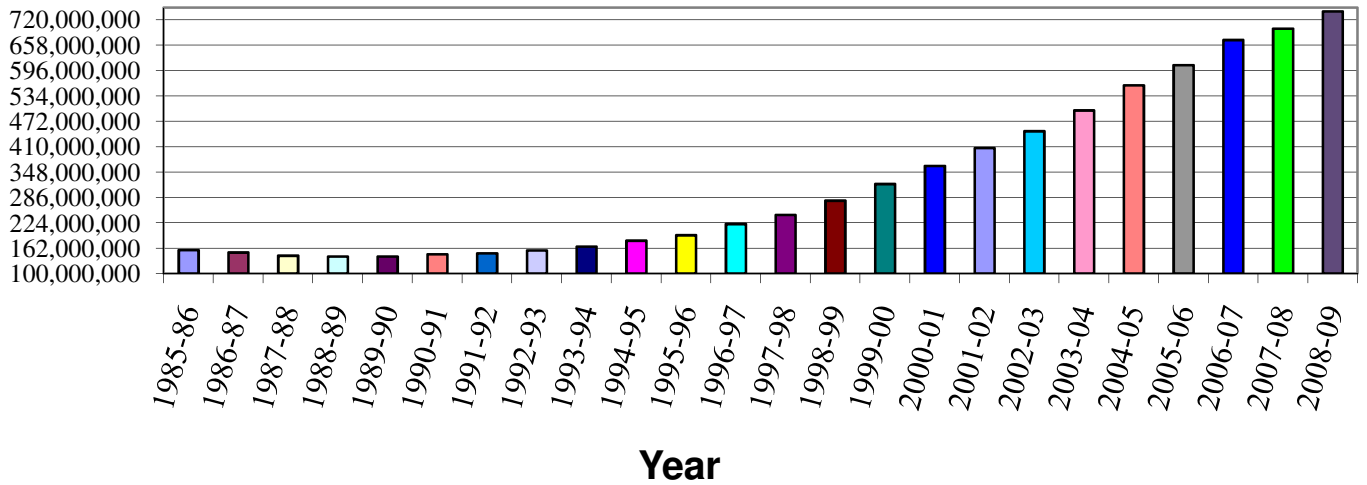
YEAR	EQUALIZED VALUE		MILL RATE	TAX LEVY
1985-86	157,648,610	X	13.313 =	2,098,796
1986-87	151,749,629	X	14.292 =	2,168,796
1987-88	143,821,687	X	14.151 =	2,035,238
1988-89	141,694,574	X	14.364 =	2,035,238
1989-90	141,769,836	X	15.869 =	2,249,741
1990-91	147,120,176	X	15.549 =	2,287,593
1991-92	149,576,755	X	16.750 =	2,505,479
1992-93	156,613,907	X	17.739 =	2,778,171
1993-94	166,086,789	X	16.966 =	2,817,794
1994-95	180,488,154	X	14.542 =	2,624,625
1995-96	193,892,817	X	13.452 =	2,608,215
1996-97	221,251,132	X	8.908 =	1,970,812
1997-98	243,621,930	X	8.175 =	1,991,661
1998-99	278,360,491	X	8.050 =	2,240,848
1999-00	318,991,287	X	8.348 =	2,662,892
2000-01	363,390,254	X	7.924 =	2,879,680
2001-02	406,825,421	X	8.070 =	3,283,250
2002-03	448,047,714	X	8.044 =	3,603,950
2003-04	498,719,994	X	7.978 =	3,976,781
2004-05	560,088,050	X	8.346 =	4,674,315
2005-06	609,652,203	X	7.764 =	4,733,286
2006-07	667,618,795	X	8.105 =	5,411,471
2007-08	698,795,395	X	8.190 =	5,723,476
*2008-09	740,795,395	X	8.130 =	6,029,136

*Estimated

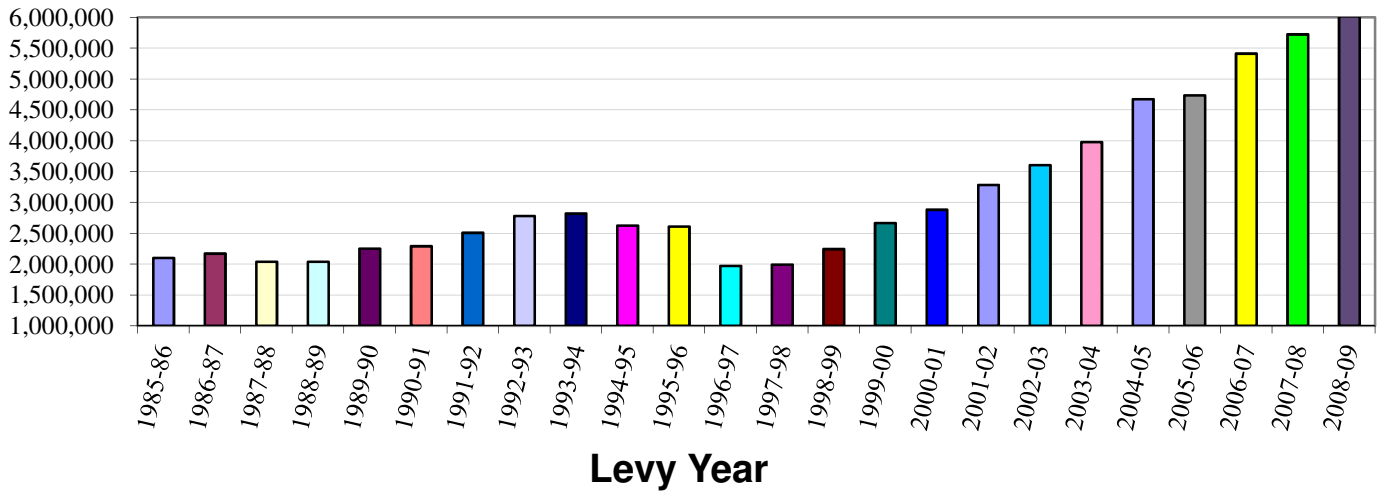
The proposed tax levy is estimated to be \$6,029,136 for the 2008-09 school year. This is an increase of \$305,660.

The Board of Education will certify a levy amount sufficient to operate our schools by November 1.

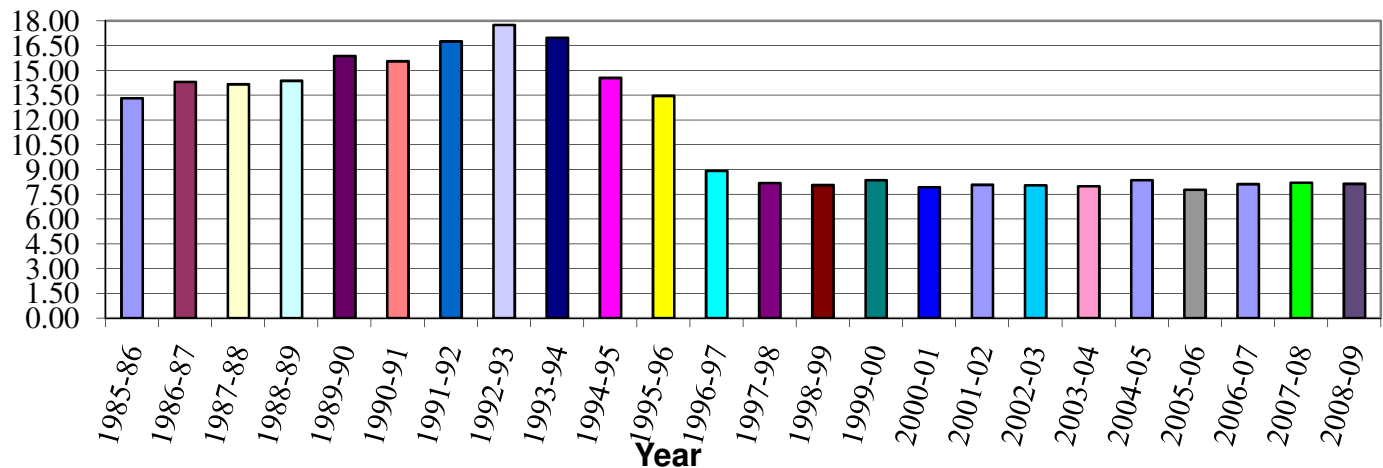
Valuation



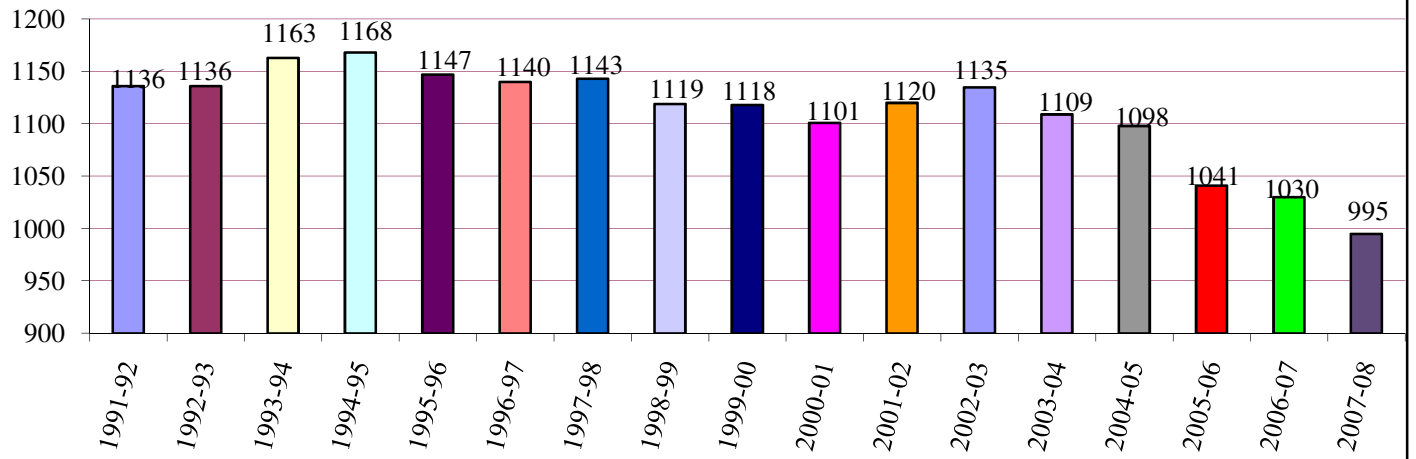
Tax Levy



Mill Rate



Membership



Key Findings & Data Analysis

Wisconsin Knowledge and Concepts Exam

2007-08

2007-08 Data Analysis

Key Findings

Introduction

At the conclusion of each academic school year, a team of staff assembles to analyze the academic performance of Chetek students. This data analysis provides useful information in the assessment of progress towards reaching academic goals and also provides useful data for the development of a yearly improvement plan.

The information listed below is the key findings of the Data Analysis Team. This information is used to develop a yearly plan of improvement. This plan of improvement is also reflected in the expenditure of district dollars and the allocation of other district resources (people and time). Educational programming and opportunities are also driven by these recommendations.

This information has been included in the budget documentation to communicate the complexity and organizational challenges that are faced by the dedicated school district staff.

Demographic Data

- ❖ Chetek has declining enrollment district wide.
- ❖ At the elementary and middle school levels, we have noticed a greater number of males than females.
- ❖ There is a high rate of students living in poverty in the district as measured by free and reduced lunch classification.
- ❖ For the first time in 7 years the School District of Chetek's special education prevalence rate is not higher than that of the state. Over the past 12 years, Chetek Schools has been serving an increasing number of students classified as needing special education. However, in the past year, Chetek noticed a dramatic decline in special education eligibility in grades where targeted interventions have been provided.
- ❖ 48% of students referred for special education eligibility do not meet state criteria for identification. This is significantly higher than the percentage of non eligible for the past several years.
- ❖ A higher percentage of students classified as having a specific learning disability or emotional and behavioral disabilities receive free and reduced lunch compared to the overall group.
- ❖ High rate of retention at the Middle School level.

Wisconsin Knowledge and Concepts Exam-Criterion Referenced Tests

Reading

- ❖ In the area of reading, local trend data indicates that Chetek student's performance has showed a steady increase in comparison with local data in grades 4, 5, 6, 7, 8, and 10.
- ❖ In comparison with state data in the area of reading, local data has shown a steady increase in comparison with state data in grades 4, 5, 6, 8, and 10.
- ❖ In grade 3 local trend data has shown a decrease. State trend data is flat and has shown no growth or decline.
- ❖ In grade 7, although local data has shown an increase, it is still not at the level of the state data.

Math

- ❖ In the area of math, local trend data indicates that Chetek student's performance has showed a steady increase in comparison with local data in all grades assessed. This includes grades 3, 4, 5, 6, 7, 8, and 10.
- ❖ In comparison with state data in the area of math, local data has shown a steady increase in comparison with state data in grades 4, 5, 6, 7 and 10.
- ❖ In grade 3, state data has remained consistently above the local data despite local growth.
- ❖ In grade 5, although local data is consistent with state data.
- ❖ In grade 6, local data has remained consistently above the state data.
- ❖ In grade 8, state data has shown greater increases than local data.
- ❖ In 10th grade, local data has shown significantly greater increases in comparison with state data.

Language

- ❖ Language arts local data has shown steady increase in comparison with local data in both 4th and 10th grade.
- ❖ Local trend data has indicated a decrease over the past 10 years at the 8th grade level. Additionally, state trend data has shown a decrease over the past 10 years.
- ❖ Local data has shown steady increase in comparison with state data in grades 4 and 10.

Science

- ❖ Local data in the area of science has shown steady increases in comparison with local data in grades 8 and 10.
- ❖ Local data at the 4th grade level has shown neither increase nor decrease over the past 10 years. State trend data has shown a steady decrease in proficiency however.
- ❖ In the area of science, local data has shown a steady increase in comparison with state data in grades 8 and 10.

Social Studies

- ❖ Local data in the area of social studies has shown steady increases in comparison with local data in grades 8 and 10.
- ❖ Local data at the 4th grade level has shown neither increase nor decrease over the past 10 years. State trend data has shown a steady decrease in proficiency however.
- ❖ In the area of science, local data has shown a steady increase in comparison with state data in grades 10. State trend data is flat at the 8th grade level and shows neither growth nor decline.

Students with Disabilities

- ❖ Students with disabilities scored consistently below their non-disabled peers in reading, language arts and math. They also scored consistently below their disabled counterparts across the state. Students with disabilities scored at or above the state level in 4th grade math, science and social studies; and 8th and 10th grade reading, language arts, social studies and math; and 10th grade science.

Economically Disadvantaged

- ❖ Overall, economically disadvantaged students scored consistently above students of similar standing across the state.

Measures of Academic Performance (MAPS) or Northwest Education Achievement Leveled Tests (NWEA)

- ❖ Every grade level has made growth in every content area.
- ❖ Local trend data is suggesting increased student performance in reading at grade 2, 3 and 4.
- ❖ Local trend data is suggesting increased student performance in math at grade 2, 3, 4, 5 and 6.
- ❖ Over the past 6 years student performance has show a decrease in reading in 5th, 6th, 7th and 8th grade.
- ❖ Over the past 6 years student performance in math has shown decrease in 7th and 8th grade.
- ❖ In the area of language arts, student performance has shown a decrease in grades 5, 6, 7 and 8.

Student Data

- ❖ Behavior is a major influencer for classroom performance.
- ❖ Students with disabilities achieve significantly below their non-disabled peers on in-district assessments. High rates of students with disabilities are also economically disadvantaged.
- ❖ Analysis suggests positive effects from early intervening service programs that involve increased intensity, time and focus on targeted academics.

Recommendations after Review of Findings

- Continue to offer programs that provide additional support and time to students that need increased intensity and focus in academic areas.
- Continue to identify students below proficiency to target instructional interventions including such things as RTI and high school reading classes.
- Explore gender specific instruction.
- Continue to focus to improve instructional opportunities for students with disabilities.
- Explore skill sets of language arts sections on Measures of Academic Performance (MAPS) and the Wisconsin Knowledge and Concepts Exam (WKCE).
- Continue to focus on universal instruction in language arts by attention to defined skill sets.
- Continue with ACT prep offerings.
- Continue to focus on math instruction based on attention to specifically defined strands.
- Continue to focus on cohort growth to insure continued student learning growth.
- Increase professional development on the use of MAPs and other assessment data to influence instruction.
- Currently, there is an overload of data collected to monitor student learning and district progress in improving student learning. With a balance score card philosophy, identify specific data sets to measure overall district and student performance.