



SCHOOL DISTRICT OF CHETEK

ANNUAL MEETING & BUDGET
HEARING

SEPTEMBER 24, 2007

CHETEK HIGH SCHOOL/MIDDLE

SCHOOL IMC

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BOARD OF EDUCATION

		Term Expires
Genie Jennings	President	2010
Ken Jost	Vice President	2009
Joe Atwood	Treasurer	2009
Natalie Springer	Clerk	2008
Jeff Olson	Member	2008
David Peters	Member	2008
Barb Reisner	Member	2010

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 24, 2007, 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 25, 2006, 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 2007-08 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 25, 2006

Meeting was called to order by President Genie Jennings at 7:16 p.m.

Motion by Kristy Hanson, seconded by Natalie Springer 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 David Peters seconded by Kristy Hanson to approve the minutes of the September 26, 2005 Annual and Budget Hearing Meeting as printed with one correction to Resolution A to read: Expenses for meals are determined by domestic per diem rates. Motion carried unanimously.

The Treasurer's Report and The Auditor's Report were read by Kristy Hanson. Motion by Joe Atwood, seconded by Grace Nyhus to approve the Treasurer's Report as read and the Auditor's Report as read and to place it on file. Motion carried unanimously.

Al Brown and Tammy Lenbom presented the 2006-2007 district budget.

Resolutions:

- A. Motion by Ken Jost to approve amended resolution A., to fix salaries and mileage of school board members as proposed by Ken Jost, seconded by Natalie Springer. Motion failed. Motion made by Ken Jost for all board members to receive \$1,500.00 per year, the President to receive an additional \$600.00 per year and the clerk receive an additional \$300.00 per year and increase per diem to \$75.00. Seconded by Joe Atwood. Motion failed. Motion by Joe Atwood to approve Resolution A as printed. Seconded by Dave Peters. Amended motion by Al Brown to amend Resolution A to increase per diem to \$75.00 per day. Seconded by Ken Jost. Amended motion carried. Original motion with the amended motion carried. Next year, we will plan to publish resolutions if an increase to board member's salaries is proposed.
- B. Motion by David Peters seconded by Barb Reisner to approve the Resolution for Tax Levy of \$5,424,384 be levied on the taxable property of the district for school purposes for the year 2006-07. Motion carried unanimously.
- C. Motion by Ken Jost, seconded by Genie Jennings 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 9:11 p.m. Motion carried unanimously.

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

(Thirteen people were present including seven board members).

Natalie Springer, Clerk

Budget Message

Al Brown, Superintendent

The operation of a school is a huge effort within a community. Each year we, as educators, align the resources of the school district with the educational goals. This is a budgetary process. The figures represented in this budget reflect the work of many individuals and this work has been progressing since January 2007.

The budget process is one of the key foundational activities in the operation of the school district. The staff led by Tammy Lenbom and myself, works very hard at aligning the resources of the school district with the established formal goals. These goals focus on improving student achievement in all curricular areas. The areas of literacy, mathematics and science are given the highest priority. Our mission is to educate children to become fair-minded citizens, productive workers and life long learners.

The long-term student achievement goal is for all students of the School District of Chetek to be performing at advanced or proficient levels. These levels will be measured by the Wisconsin Knowledge and Concepts Exam (WKCE). It is a short-term goal of the school district for all children to be performing above the state average in each content area at each grade level. The 2006-07 results were:

- Chetek students scored at or above the state average in grades 3, 4, 5, 6, 8, and 10 in reading.
- Students in grade 4 scored above the state average in language arts.
- Students scored above the state average in science grades 4 and 10 and in grade 4 for social studies.

The improvements indicated by the above scores highlight the hard work put forth by the staff and students of our school district. 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 meeting these federal goals.

Budget Message continued

The amount of local taxes levied for school purposes is based on a formula to calculate a district revenue cap. The three major factors that contribute to the final calculation are:

1. Number of students in attendance on the third Friday in September.
2. The amount of money each district is allowed to increase the levy per student. This is defined in state statute and is \$ 264.12 per student this year.
3. The amount of state aid each district is allotted by the legislature. As property values increase, state aid decreases, which transfers the tax liability to the local property owner.

The total expenditure increase for all funds is 2.38%. The general, debt service, and community service fund levy for the 2007-08, based on September 10th estimates is \$5,531,490. This equates to a 2.22% increase in the total dollars levied for operational and debt service purposes. The tax rate is estimated to decrease from 8.10563 mills to 7.81642 mills. These revenue figures are calculated using current school laws. It is possible the revenue limits may change due to a change in enrollment. If this were to happen the levy would be recalculated and certified by the Board of Education by November 1, 2007.

The School District of Chetek represented by the Board of Education, administrators and staff, work very hard to be cost effective. Success of our school district rests with each teacher and each child. It is our responsibility as a community to support this endeavor. We are working diligently to improve our school district and student achievement one student at a time.

PRINCIPALS:

EDWARD J. HARRIS
SENIOR HIGH SCHOOL

BRYAN YENTER
MIDDLE SCHOOL

JILL KOENITZER
ELEMENTARY

BUSINESS MANAGER:

TAMMY LENBOM

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) 924-2279 – ELEMENTARY
WEBSITE: www.chetek.k12.wi.us
AL BROWN, Superintendent



BOARD OF EDUCATION:

GENIE JENNINGS, PRESIDENT
KEN JOST, VICE PRESIDENT
JOE ATWOOD, TREASURER
NATALIE SPRINGER, CLERK
JEFF OLSON
DAVID PETERS
BARB REISNER

SCHOOL DISTRICT OF CHETEK

TREASURER'S REPORT

For June 30, 2007 and The Year Then Ended

Total revenues for the school year ended June 30, 2007 were \$12,636,581 and expenditures totaled \$12,533,792.

June 30, 2007 cash and investment balances were as follows:

General Fund	\$ 178,944
Public Purpose Trust Fund	1,168
Special Education Fund	8
Debt Service Fund	215,209
Food Service Fund	4,704
Pupil Activity Fund	83,628
Private Benefit Trust Fund	10,235
Community Service Fund	9,287
	<u>\$ 503,183</u>

Accounts receivable and accounts payable totaled \$2,305,655 and \$98,245, respectively, at June 30, 2007.

The District's indebtedness on long-term loans at June 30, 2007 totaled \$9,334,443 with scheduled maturities extending to the year 2023.

Joe Atwood, 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 24th day of September, 2007, at 7:00 o'clock in the P.M. The Summary of the Budget is printed below. 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 13th day of September, 2007

Natalie Springer
District Clerk

Published on: September 13, 2007
September 20, 2007

BUDGET ADOPTION 2007-2008			
GENERAL FUND (FUND 10)	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-2008
Beginning Fund Balance (Account 930 000)	2,541,732	2,257,319	2,414,734
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)	2,257,319	2,414,734	2,364,734
Ending Fund Balance, Unappropriated (Acct. 933 000)			
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	2,257,319	2,414,734	2,364,734
REVENUES & OTHER FINANCING SOURCES			
100 Operating Transfers-in	0	0	0
<i>Local Sources</i>			
210 Taxes	3,668,900	4,320,941	4,442,138
230 Inter-fund payments	0	0	0
240 Payments for Services	0	0	0
260 Non-Capital Sales	3,967	4,204	4,040
270 School Activity Income	33,796	25,893	21,500
280 Interest on Investments	46,700	62,173	54,800
290 Other Revenue, Local Sources	26,709	30,760	23,550
Subtotal Local Sources	3,780,071	4,443,970	4,546,028
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0	0	0
340 Payments for Services	34,092	30,217	42,350
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
Subtotal Other School Districts within Wisconsin	34,092	30,217	42,350
<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	11,175	11,694	6,926
530 Payments for services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	20,468	30,409	30,300
590 Other Intermediate Sources	596	596	0
Subtotal Intermediate Sources	32,239	42,699	37,226
<i>State Sources</i>			
610 State Aid - Categorical	71,508	77,041	70,000
620 State Aid - General	5,172,040	4,596,137	4,535,866
630 DPI Special Project Grants	41,727	51,264	52,540
640 Payments for Services	0	0	0
650 Student Achievement Guarantee in Education (SAGE Grant)	226,000	238,000	255,875
660 Other State Revenue Through Local Units	0	0	0
690 Other Revenue	4,235	3,780	1,352
Subtotal State Sources	5,515,509	4,966,222	4,915,633

BUDGET ADOPTION 2007-2008			
GENERAL FUND (FUND 10)	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-2008
<i>Federal Sources</i>			
710 Transit of Aids	0	0	0
720 Impact Aid	0	0	0
730 DPI Special Project Grants	242,611	196,815	79,162
750 IASA Grants	224,426	207,376	166,950
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	10,867	38,639	165,820
Subtotal Federal Sources	477,904	442,831	411,932
<i>Other Financing Sources</i>			
850 Reorganization Settlement	0	0	0
860 Compensation, Fixed Assets	10	50	0
870 Long-Term Obligations	0	0	0
890 Miscellaneous	0	0	0
Subtotal Other Financing Sources	10	50	0
<i>Other Revenues</i>			
960 Adjustments	15,919	2,516	0
970 Refund of Disbursement	17,895	23,684	17,800
980 Medical Service Reimbursement	0	140	0
990 Miscellaneous	373	9,624	0
Subtotal Other Revenues	34,187	35,964	17,800
TOTAL REVENUES & OTHER FINANCING SOURCES	9,874,013	9,961,954	9,970,969
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	1,901,495	1,938,353	1,882,881
120 000 Regular Curriculum	2,129,254	2,144,904	2,151,735
130 000 Vocational Curriculum	340,817	314,792	281,628
140 000 Physical Curriculum	279,644	290,985	292,714
160 000 Co-Curricular Activities	257,613	183,820	214,502
170 000 Other Special Needs	24,260	23,894	21,973
Subtotal Instruction	4,933,083	4,896,748	4,845,433
<i>Support Sources</i>			
210 000 Pupil Services	397,666	420,432	437,556
220 000 Instructional Staff Services	430,477	309,125	356,902
230 000 General Administration	193,580	190,335	200,810
240 000 School Building Administration	492,340	502,448	560,254
250 000 Business Administration	1,956,296	1,647,527	1,630,738
260 000 Central Services	365,781	345,531	336,726
270 000 Insurance & Judgments	73,286	76,694	107,020
280 000 Debt Services	22,960	22,960	22,960
290 000 Other Support Services	194,667	225,434	266,596
Subtotal Support Sources	4,127,054	3,740,486	3,919,562

BUDGET ADOPTION 2007-2008			
GENERAL FUND (FUND 10) Continued	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-2008
<i>Non-Program Transactions</i>			
410 000 Inter-fund Operating Transfers	752,200	785,695	855,658
430 000 Instructional Service Payments	345,603	381,610	395,316
490 000 Other Non-Program Transactions	486	0	5,000
Subtotal Non-Program Transactions	1,098,289	1,167,305	1,255,974
TOTAL EXPENDITURES & OTHER FINANCING USES	10,158,426	9,804,539	10,020,969
SPECIAL PROJECT FUNDS (FUND 21, 23, 27 & 29)	Audited 2005-2006	Unaudited 2006-2007	2Budget 2007-2008
900 000 Beginning Fund Balance	0	952	1,168
900 000 Ending Fund Balance	952	1,168	0
TOTAL REVENUES & OTHER FINANCING SOURCES	1,140,036	1,166,785	1,308,406
100 000 Instruction	804,171	841,396	960,203
200 000 Support Services	169,068	167,426	223,570
400 000 Non-Program Transactions	165,845	157,746	125,801
TOTAL EXPENDITURES & OTHER FINANCING USES	1,139,084	1,166,568	1,309,574
DEBT SERVICE FUND (FUND 38 & 39)	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-2008
900 000 Beginning Fund Balance	233,623	225,332	215,209
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	225,332	215,209	203,911
TOTAL REVENUES & OTHER FINANCING SOURCES	1,055,574	1,052,647	1,048,852
281 000 Long-Term Capital Debt	978,192	977,098	974,478
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	1,063,865	1,062,770	1,060,150
842 000 INDEBTEDNESS, END OF YEAR	8,330,000	7,860,000	7,365,000
CAPITAL PROJECTS FUND (FUND 41, 48 & 49)	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-2008
900 000 Beginning Fund Balance	186,407	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	4,177	0	0
100 000 Instructional Services	0	0	0
200 000 Support Services	190,584	0	0
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	190,584	0	0

FOOD SERVICE FUND (FUND 50)	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-2008
900 000 Beginning Fund Balance	13,529	520	0
992 000 Residual Equity Transfers Out (Account 991 000)	0	0	0
900 000 ENDING FUND BALANCE	520	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	379,648	397,259	390,289
200 000 Support Services	392,657	397,779	390,289
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	392,657	397,779	390,289
COMMUNITY SERVICE FUND (FUND 80)	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-2008
900 000 Beginning Fund Balance	902	6,390	8,844
992 000 Residual Equity Transfers Out (Account 991 000)	0	0	0
900 000 ENDING FUND BALANCE	6,390	8,844	0
TOTAL REVENUES & OTHER FINANCING SOURCES	34,485	62,251	50,000
100 000 Instruction	0	0	0
200 000 Support Services	0	0	0
300 000 Community Services	28,997	59,797	58,844
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	28,997	59,797	58,844
PACKAGE & COOPERATIVE PROGRAM FUND (FUND 90)	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-2008
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 \$1050; Clerk and Treasurer - \$1000; all others \$950

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 \$ 5,531,490 be levied on the taxable property of the district for school purposes for the year 2007-08 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.

2006-07 Property Tax (Fund 10 & 38)		4,491,781
2006-07 Computer Aid	+	1,564
2006-07 State Aids	+	4,596,137
2006-07 Declining Enrollment	-	168,000
BASE	=	8,921,482
Divide by three year average student membership (2004,2005,2006)	/	1,061
Base per member	=	8409
Allowed per pupil increase	+	291
New maximum base per member	=	8,700
New three year average student membership (2005,2006,2007)	X	1,026
New revenue limit	=	8,926,200
Transfer of Service	+	0
Declining Enrollment Exemption	+	226,200
REVENUE LIMIT	=	9,152,400
Estimated State Aid for 2007-08	-	4,535,866
Referendum Approved Debt	+	866,308
Community Services	+	50,000
Estimated Computer Aid for 2007-08	-	<u>1,352</u>
Estimated Local Tax Levy		\$5,531,490

BUDGET PUBLICATION, 2007-2008

GENERAL FUND	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-2008
Beginning Fund Balance	2,541,732	2,257,319	2,414,734
Net Residual Equity Transfers In (Out)	0	0	0
Ending Fund Balance	2,257,319	2,414,734	2,364,734
REVENUES & OTHER FINANCING SOURCES			
Operating Transfer-In (Source 100)	0	0	0
Local Sources (Source 200)	3,780,071	4,443,970	4,546,028
Inter-district Payments (Source 300 + 400)	34,092	30,217	42,350
Intermediate Sources (Source 500)	32,239	42,699	37,226
State Sources (Source 600)	5,515,510	4,966,222	4,863,093
Federal Sources (Source 700)	477,904	442,831	464,472
All Other Sources (Source 800 + 900)	34,197	36,014	17,800
TOTAL REVENUES & OTHER FINANCING SOURCES	9,874,013	9,961,954	9,970,969
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	4,933,083	4,896,748	4,845,433
Support Services (Function 200 000)	4,127,054	3,740,486	3,919,562
Non-Program Transactions (Function 400 000)	1,098,289	1,167,305	1,255,974
TOTAL EXPENDITURES & OTHER FINANCING USES	10,158,426	9,804,539	10,020,969

SPECIAL PROJECTS FUND	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-2008
Beginning Fund Balance	0	952	1,168
Ending Fund Balance	952	1,168	0
REVENUES & OTHER FINANCING SOURCES	1,140,036	1,166,785	1,308,406
EXPENDITURES & OTHER FINANCING USES	1,139,084	1,166,568	1,309,574

DEBT SERVICE FUND	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-2008
Beginning Fund Balance	233,623	225,332	215,209
Net Residual Equity Transfers In (Out)	0	0	0
Ending Fund Balance	225,332	215,209	203,911
REVENUES & OTHER FINANCING SOURCES	1,055,574	1,052,647	1,048,852
EXPENDITURES & OTHER FINANCING USES	1,063,865	1,062,770	1,060,150

CAPITAL PROJECTS FUND	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-2008
Beginning Fund Balance	186,407	0	0
Net Residual Equity Transfers In (Out)	0	0	0
Ending Fund Balance	0	0	0
REVENUES & OTHER FINANCING SOURCES	4,177	0	0
EXPENDITURES & OTHER FINANCING USES	190,584	0	0

BUDGET PUBLICATION, 2007-2008

FOOD SERVICE FUND	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-2008
Beginning Fund Balance	13,529	520	0
Residual Equity Transfers Out	0	0	0
Ending Fund Balance	520	0	0
REVENUES & OTHER FINANCING SOURCES	379,648	397,259	390,289
EXPENDITURES & OTHER FINANCING USES	392,657	397,779	390,289

COMMUNITY SERVICE FUND	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-2008
Beginning Fund Balance	902	6,390	8,844
Residual Equity Transfers Out	0	0	0
Ending Fund Balance	6,390	8,844	0
REVENUES & OTHER FINANCING SOURCES	34,485	62,251	50,000
EXPENDITURES & OTHER FINANCING USES	28,997	59,797	58,844

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-2008
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 2005-2006	Unaudited 2006-2007	Budget 2007-2008
GROSS TOTAL EXPENDITURES -- ALL FUNDS	12,973,613	12,491,453	12,839,826
Interfund Transfers (Source 100) - ALL FUNDS	752,200	785,695	855,659
Interfund Payments (Source 230) -- ALL FUNDS	0	0	0
Refinancing Expenditures (FUND 30)	0	0	0
NET TOTAL EXPENDITURES -- ALL FUNDS	12,221,413	11,705,758	11,984,167
PERCENTAGE INCREASE - NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	2.60%	-4.22%	2.38%

BUDGET PUBLICATION, 2007-2008

PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2005-2006	Unaudited 2006-2007	Budget 2007-2008
General Fund	3,658,194	4,313,237	4,436,638
Debt Service Fund	1,050,092	1,048,234	1,044,852
Capital Expansion Fund	0	0	0
Community Service Fund	25,000	50,000	50,000
TOTAL SCHOOL LEVY	4,733,286	5,411,471	5,531,490
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR	1.26%	14.33%	2.22%

The below listed new or discontinued programs have a financial impact on the proposed 2007-2008 budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
5th Grade Band	\$15,989
NEW PROGRAMS	FINANCIAL IMPACT
None	

YEAR	MILL RATE	TAX LEVY
05-06	7.76391	4,733,286
06-07	8.10563	5,411,471
07-08	7.81642	5,531,490*

*Estimated. The proposed tax levy is estimated to be \$5,531,490 for the 2007-08 school year.
This is an increase of \$120,019.
The Board of Education will certify a levy amount sufficient to operate our schools by November 1.

**SCHOOL DISTRICT OF CHETEK
DETAILED REVENUES**

FUNDSOURCE	AUDITED 2005-06	UNAUDITED 2006-07	BUDGET 2007-08
10 PROPERTY TAX	3,658,194	4,313,237	4,336,638
10 PROPERTY TAX CHARGEBACKS	0	0	0
10 MOBIL HOME TAX	10,706	7,704	5,500
10 TAXES, OTHER	0	0	0
10 INTERFUND PAYMENT	0	0	0
10 RESALE (NON CAPITAL)	3,967	4,204	4,040
10 ADMISSION TEAM SPORTS	33,796	25,893	21,500
10 OTHER SCHOOL ACTIVITY FUND	0	0	0
10 INTEREST ON INVESTMENTS	46,700	62,173	54,800
10 GIFTS	0	4,862	0
10 STUDENT FEES AND ATHLETIC FEES	26,573	25,778	23,500
10 STUDENT FINES	16	25	50
10 MISCELLANEOUS	120	95	0
REVENUE FROM LOCAL SOURCES	3,780,071	4,443,971	4,546,028
10 OPEN ENROLLMENT TUITION	34,092	30,217	42,350
INTERDISTRICT PAYMENTS/WIS	34,092	30,217	42,350
10 TRANSIT OF FEDERAL AIDS	11,175	11,694	6,926
10 MEDICAID THROUGH CESA/OTHER CESA PAYMENTS	21,064	31,006	30,300
REVENUE FROM INTERMEDIATE SOURCES	32,239	42,700	37,226
10 TRANSPORTATION AID STATE	38,150	43,320	40,000
10 LIBRARY AID STATE	33,358	33,721	30,000
10 EQUALIZATION AID STATE	5,172,040	4,596,137	4,535,866
10 SAGE GRANT	226,000	238,000	255,875
10 STATE COMPUTER AID	1,860	1,564	1,352
10 OTHER REVENUE FROM STATE	2,375	2,216	0
REVENUE FROM STATE SOURCES	5,473,783	4,914,958	4,863,093
10 TITLE II PART A	123,695	93,442	75,759
10 TITLE II PART D	8,068	3,122	1,737
10 TITLE IV-B COMM. LEARNING CTR (CLC)/MOVIN	110,849	100,250	0
10 CLC GRANT -(OBEY)	10,867	38,640	165,820
10 TITLE V	9,348	1,777	1,666
10 TITLE VI-B (2) RURAL CHALLENGE GRANT/ AODA	41,727	51,263	52,540
10 IASA Title I	215,078	205,600	166,950
REVENUE FROM FEDERAL SOURCES	519,632	494,094	464,472
10 SALE OF FIXED ASSETS	10	50	0
10 OTHER FINANCING SOURCES	10	50	0
10 INSURANCE REIMBURSEMENTS	16,292	12,280	0
10 REFUND OF DISBURSE AIDABLE	17,895	23,684	17,800
OTHER REVENUES	34,187	35,964	17,800
GENERAL FUND TOTAL (FUND 10)	9,874,013	9,961,954	9,970,969

**SCHOOL DISTRICT OF CHETEK
DETAILED REVENUES**

FUND SOURCE	AUDITED 2005-06	UNAUDITED 2006-07	BUDGET 2007-08
27 TRANSIT OF HANDIC AID, INTER-DISTRICT	7,668	527	0
27 SPEC ED TUITION NON-OPEN ENROLLMENT	0	0	0
27 PAYMENT FOR SERVICES	2,800	5,845	0
INTERDISTRICT PAYMENTS/WIS	10,468	6,372	0
27 HANDIC AID VIA CESA	33,426	31,571	22,382
27 FEDERAL AID TRANSIT FROM INTER. SOURCES	92,783	90,559	175,365
REVENUE FROM INTERMEDIATE SOURCES	126,209	122,130	197,747
27 HANDICAPPED CHILDREN AID/OTHER FEDERAL	247,785	261,465	260,000
REVENUE FROM STATE/FEDERAL SOURCES	247,785	261,465	260,000
SPECIAL EDUCATION TOTAL (FUND 27)	384,462	389,967	457,747
 <i>SUBTOTAL FUNDS 10,27</i>	 10,258,475	 10,351,921	 10,428,716
39 CURRENT YEAR PROPERTY TAX	1,050,092	1,048,234	1,044,852
39 INTEREST ON INVESTMENTS	5,482	4,413	4,000
38 INTEREST/REFINANCING/TRANSFER IN	0	0	0
38 OTHER REVENUE FROM LOCAL SOURCES	0	0	0
DEBT SERVICE FUND TOTAL (FUND 38 & 39)	1,055,574	1,052,647	1,048,852
 GRAND TOTAL (FUND 10, 27, & 30)	 11,314,049	 11,404,568	 11,477,568
40 STATE TRUST FUND LOAN/INTEREST ON INVESTMENTS	4,178	0	0
CAPITAL PROJECTS FUND TOTAL (FUND 40)	4,178	0	0
50 OPERATING TRANSFERS IN	0	9,142	5,000
50 PUPILS (INCLUDING LUNCH, BREAKFAST & ALA CARTE)	178,252	159,981	160,000
50 ADULTS	11,351	10,905	10,900
50 OTHER FOOD SALES	0	0	0
REVENUE FROM LOCAL SOURCES	189,603	180,028	175,900
50 FOOD SERVICE AID	10,732	10,139	10,100
REVENUE FROM STATE SOURCES	10,732	10,139	10,100
50 USDA COMMODITIES	19,771	22,473	22,000
50 FOOD SERVICE AID	159,542	184,619	182,289
REVENUE FROM FEDERAL SOURCES	179,313	207,092	204,289
FOOD SERVICE FUND TOTAL (FUND 50)	379,648	397,259	390,289

**SCHOOL DISTRICT OF CHETEK
DETAILED REVENUES**

FUND SOURCE	AUDITED 2005-06	UNAUDITED 2006-07	BUDGET 2007-08
80 LOCAL TAXES	25,000	50,000	50,000
80 STUDENT FEES, ADULT EDUCATION	8,495	12,251	0
80 OTHER MISCELLANEOUS REVENUES	990	0	0
80 REVENUE FROM LOCAL SOURCES	34,485	62,251	50,000
<i>COMMUNITY ED FUND TOTAL (FUND 80)</i>	34,485	62,251	50,000
GRAND TOTAL (ALL FUNDS)	11,732,360	11,864,078	11,917,857

**SCHOOL DISTRICT OF CHETEK
SUMMARY OF EXPENDITURES 2007-08**

FUND FUNCTION	AUDITED 2005-2006	UNAUDITED 2006-2007	BUDGET 2007-2008
10 UNDIFFERENTIATED CURRICULUM	87,997.10	69,728.74	97,904.89
10 TITLE I	213,577.81	205,599.53	196,974.07
10 GRADE 1	244,456.45	251,402.83	199,212.02
10 KINDERGARTEN	245,834.11	274,086.49	225,787.10
10 4 YR KINDERGARTEN	127,745.44	153,432.66	109,531.26
10 GRADE 2	289,646.61	300,801.86	311,351.50
10 GRADE 3	238,964.80	224,423.74	306,159.52
10 GRADE 4	212,317.32	220,900.08	223,286.28
10 GRADE 5	188,883.85	204,398.91	175,599.79
10 ART	46,813.58	49,013.73	67,031.05
10 GENERAL MUSIC	72,147.45	75,594.68	72,956.17
10 MUSIC-INSTRUMENTAL	15,871.86	15,848.72	0.00
10 PHY ED	67,579.65	70,271.49	72,224.48
10 GIFTED AND TALENTED	24,259.71	20,744.86	20,689.11
10 GUIDANCE	51,730.64	58,540.90	65,128.37
10 IMPROVEMENT OF INSTRUCTION	294.12	3,930.64	22,267.10
10 ELEMENTARY MEDIA	95,017.42	54,953.68	72,024.83
10 OFFICE OF THE PRINCIPAL	146,374.81	150,371.40	161,141.00
10 OPERATIONS	207,209.28	192,300.66	212,350.50
10 BUILDING MAINTENANCE	1,672.50	2,296.75	3,750.00
10 BUILDING COMPONENTS/SECURITY	0.00	0.00	0.00
10 FIELD TRIPS	0.00	0.00	2,676.85
ROSELAWN TOTAL	2,578,394.51	2,598,642.35	2,618,045.86
10 REGULAR CURRICULUM	33,002.03	28,158.30	41,771.52
10 TITLE I	0.00	0.00	0.00
10 ART	23,167.02	24,620.21	24,764.21
10 FOREIGN LANGUAGE	3,820.11	4,838.93	7,609.87
10 ENGLISH	147,851.02	174,674.85	180,728.73
10 MATH	140,493.59	141,810.62	145,380.37
10 MUSIC-VOCAL	12,251.97	12,167.66	41,694.28
10 MUSIC-INSTRUMENTAL	48,075.87	51,073.17	33,149.48
10 SCIENCE	135,021.16	145,425.43	148,212.80
10 SOCIAL STUDIES	147,613.72	148,667.97	155,328.00
10 BUSINESS EDUCATION	17,053.68	18,175.47	8,430.16
10 HOME ECONOMICS	7,951.28	8,046.54	10,538.11
10 TECHNOLOGY EDUCATION	19,699.26	20,521.55	12,966.96
10 HEALTH	0.00	0.00	0.00

SCHOOL DISTRICT OF CHETEK
SUMMARY OF EXPENDITURES 2007-08

FUND FUNCTION	AUDITED	UNAUDITED	BUDGET
	2005-06	2006-07	2007-08
10 PHYSICAL EDUCATION	60,573.14	62,451.11	47,896.27
10 STUDENT ACTIVITIES	1015.04	657.64	2,768.20
10 GIRLS BASKETBALL	3,952.55	0.00	0.00
10 GIRLS CHEERLEADING	937.85	0.00	0.00
10 GIRLS VOLLYBALL	3,608.04	0.00	0.00
10 BOYS BASKETBALL	4,680.66	0.00	0.00
10 BOYS FOOTBALL	3,275.97	0.00	0.00
10 BOYS WRESTLING	3,491.06	0.00	0.00
10 TRACK/BOTH/CROSS COUNTRY	6,084.79	0.00	0.00
10 STUDENT COUNCIL	943.45	1,995.00	1,200.00
10 GUIDANCE	53,218.62	41,621.20	49,873.69
10 IMPROVEMENT OF INSTRUCTION	0.00	2,081.52	5,236.00
10 MS MEDIA	134.99	35.90	0.00
10 OFFICE OF THE PRINCIPAL	144,220.13	148,532.22	161,578.91
10 OPERATIONS	125,327.31	130,103.85	131,638.05
10 BUILDING MAINTENANCE	2,926.28	3,039.20	3,730.00
10 PUPIL TRAVEL FIELD TRIPS	0.00	0.00	5,573.25
MIDDLE SCHOOL TOTAL	1,150,390.59	1,168,698.34	1,220,068.89
10 REGULAR CURRICULUM	62,456.62	52,584.25	53,832.50
10 ART	60,950.01	63,350.81	64,029.62
10 ENGLISH	246,774.26	242,732.57	228,518.25
10 SPANISH	51,357.73	58,897.40	58,934.40
10 MATH	209,697.79	158,422.05	164,703.24
10 MUSIC-VOCAL	41,221.65	44,181.30	39,269.48
10 MUSIC-INSTRUMENTAL	83,919.16	85,091.79	77,907.56
10 SCIENCE	238,333.89	245,394.37	225,797.69
10 SOCIAL STUDIES	210,160.72	226,136.92	230,674.86
10 LEARNING OPTIONS PROGRAM	99,344.33	96,272.37	89,441.18
10 BUSINESS EDUCATION	100,675.21	108,758.49	94,228.66
10 HOME ECONOMICS	57,161.45	52,815.48	51,902.54
10 TECHNOLOGY EDUCATION	138,276.48	106,474.97	103,561.62
10 HEALTH	42,128.44	43,833.36	36,250.18
10 PHYSICAL EDUCATION	108,259.36	111,383.56	133,802.69
10 MISC. CO-CURR/FBLA/SPANISH CLUB	7,489.58	5,006.36	7,328.52
10 NATIONAL HONOR SOCIETY	879.90	1,115.43	801.18
10 YEARBOOK	1,964.40	1,459.02	2,132.48
10 FORENSICS	2,138.96	2,236.86	4,056.36
10 CO-CURRICULAR (ALL SPORTS)	33,576.58	23,778.38	28,964.99
10 GIRLS BASKETBALL	20,739.10	16,441.13	18,862.76

**SCHOOL DISTRICT OF CHETEK
SUMMARY OF EXPENDITURES 2007-08**

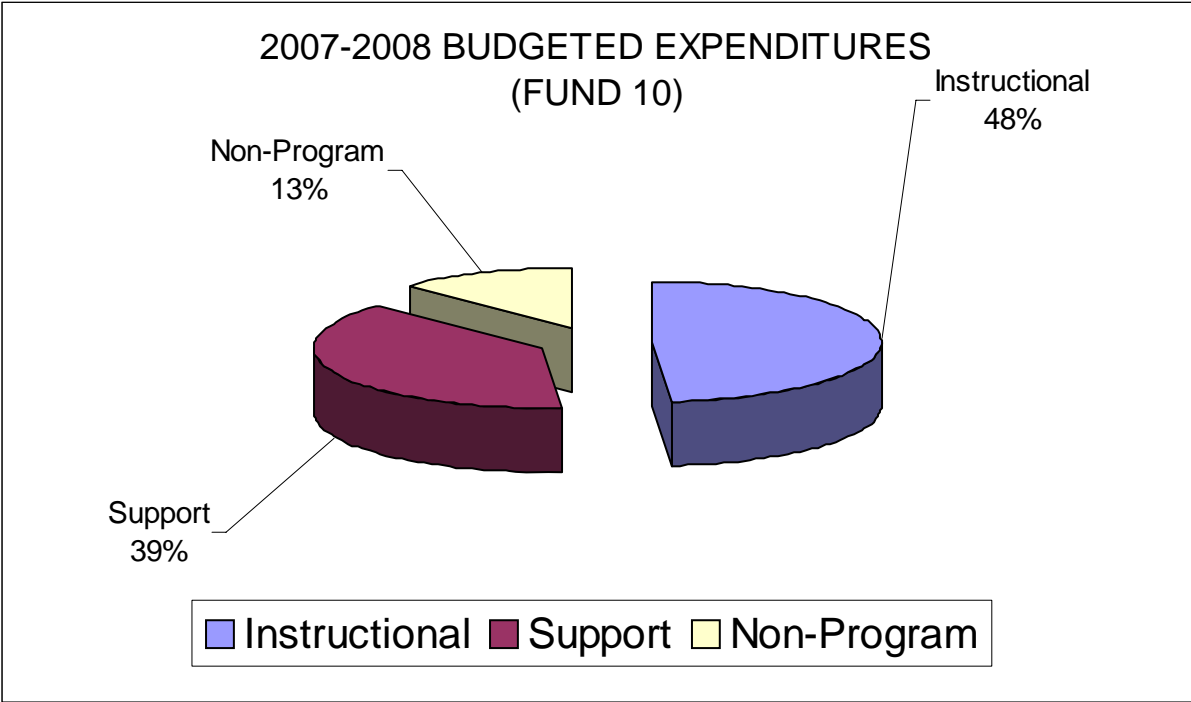
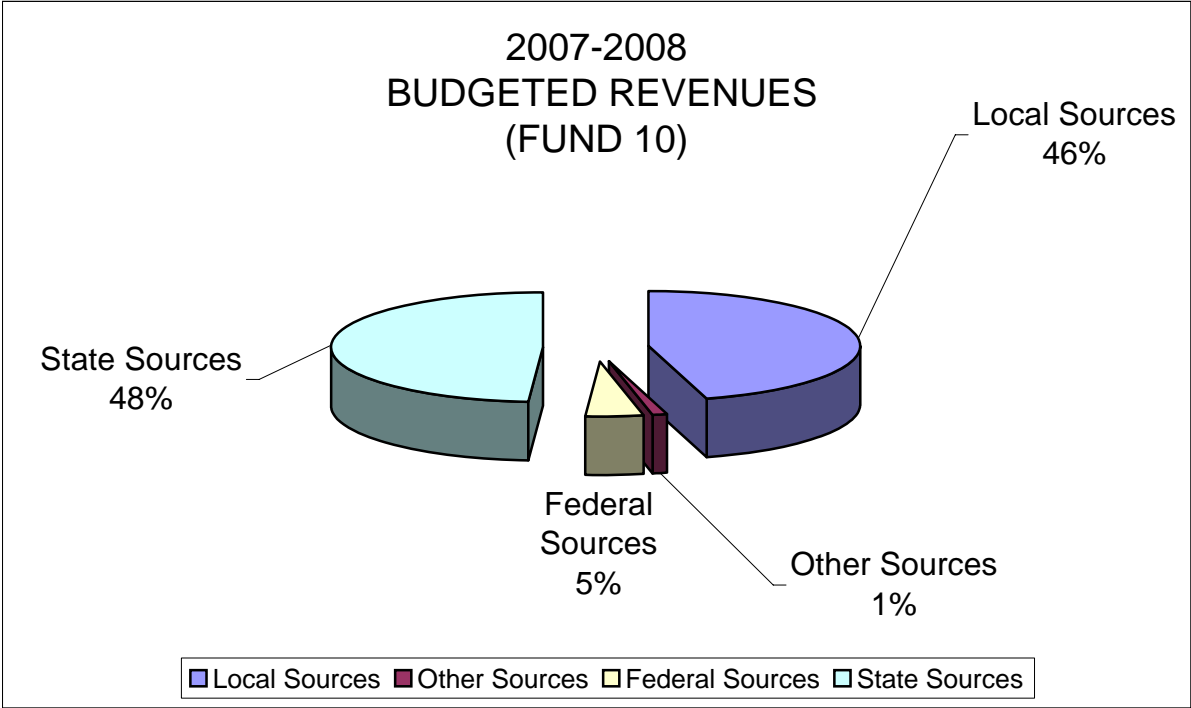
FUND FUNCTION	AUDITED 2005-06	UNAUDITED 2006-07	BUDGET 2007-08
10 GIRLS CHEERLEADING	2,673.94	2,313.24	4,948.32
10 GIRLS GOLF	2,991.00	3,252.46	5,742.35
10 GIRLS SOFTBALL	11,455.73	10,476.24	11,438.56
10 GIRLS POM PON	2,087.34	898.70	2,157.43
10 GIRLS VOLLEYBALL	14,826.81	14,051.23	19,718.98
10 BOYS BASEBALL	10,383.37	8,066.47	12,443.63
10 BOYS BASKETBALL	19,441.00	20,486.09	18,336.45
10 BOYS FOOTBALL	43,195.47	31,442.88	36,338.36
10 BOYS GOLF	4,627.63	3,576.87	5,604.10
10 BOYS WRESTLING	19,002.97	12,985.82	18,751.47
10 CROSS COUNTRY/BOTH	3,231.76	2,319.94	5,014.85
10 TRACK/BOTH	26,505.82	17,841.50	23,593.07
10 STUDENT COUNCIL	2,487.08	2,510.87	2,483.60
10 GUIDANCE/ASSET TEAM	111,139.79	107,638.14	75,666.93
10 IMPROVEMENT OF INSTRUCTION	0.00	2,728.07	0.00
10 MEDIA	106,633.72	102,501.41	102,926.89
10 OFFICE OF THE PRINCIPAL	201,732.25	203,517.94	237,534.58
10 OPERATIONS	424,000.62	400,000.51	426,557.21
10 BUILDING MAINTENANCE	9,304.58	9,104.49	6,721.00
10 PUPIL TRAVEL FIELD TRIPS	5,705.25	5,780.35	8,126.90
10 HEALTHY STAFF, STUDENTS	0.00	0.00	0.00
HIGH SCHOOL TOTAL	2,838,931.75	2,707,860.09	2,739,105.48
10 SUMMER SCHOOL	61,657.20	42,641.33	37,074.46
10 SAFE & DRUG FREE SCHOOL	1,103.47	4,278.00	2540.00
10 HOMEBOUND NON-EEN	0.00	1,916.16	1,284.19
10 SCHOOL AGE PARENT	0.00	0.00	0.00
10 HEALTH/SCHOOL NURSE	26,985.30	27,825.86	31,067.09
10 CURRICULUM DEVELOPMENT-II-A	68,916.96	52,365.87	55,860.50
10 CURRICULUM DEVELOPMENT-II-D	5,855.82	3,122.00	7,129.27
10 INOVATIVE PROGRAMS TITLE V-A	9,348.00	1,777.00	1,666.00
10 INSTRUCTIONAL STAFF TRAINING	7,692.73	14,954.05	10,550.00
10 INSTRUCT. STAFF TRAINING-VI-B	0.00	0.00	0.00
10 RESTORATIVE JUSTICE GRANT	0.00	0.00	0.00
10 PROFESSIONAL LIBRARY	260.00	270.00	281.00
10 INST. SUPERVISION /READING	64,702.72	66,179.52	78,960.49
10 CARL PERKINS	4,671.14	5,415.79	0.00
10 21ST CENTURY GRANT/NEW AODA	40,875.59	49,073.99	50,000.00

**SCHOOL DISTRICT OF CHETEK
SUMMARY OF EXPENDITURES 2007-08**

FUND FUNCTION		AUDITED 2005-06	UNAUDITED 2006-07	BUDGET 2007-08
10	CLC GRANT	108,849.00	98,000.00	0.00
10	CLC GRANT (MIDDLE SCHOOL)	10,867.20	38,639.64	165,819.50
10	TECHNOLOGY/EETT GRANT	387,556.28	300,469.35	284,443.72
10	BOARD OF EDUCATION	52,484.57	48,213.13	51,899.03
10	DISTRICT ADMINISTRATION	141,095.25	142,147.84	148,911.12
10	FISCAL	153,002.76	174,805.33	210,396.12
10	SECURITY SERVICES	227.81	1,499.00	4,500.00
10	MAINTENANCE OF EQUIPMENT	1,952.89	2,511.29	3,676.00
10	MAINTENANCE OF SITES/BLDGS	459,589.75	194,044.57	47,958.00
10	PUPIL TRANSPORTATION	556,805.52	529,391.27	544,900.00
10	CESA DELIVERY SERVICES	2,572.00	2,675.00	2,782.00
10	CENTRAL SERVICES	42,509.77	42,183.23	47,500.00
10	HEALTH SERVICES	2,676.59	1,688.50	2,000.00
10	INSURANCE & ADJUSTMENTS	73,286.46	76,693.73	107,020.00
10	TEACH/STATE TRUST LOANS/LEASES	22,960.03	22,960.03	22,960.03
10	OTHER SUPPORT SERVICES	185,580.45	216,418.36	257,061.89
10	CESA ADMINISTRATION	9,087.00	9,016.00	9,534.00
10	INTERFUND TRANSFER FOR SPEC. ED.	752,199.69	776,552.95	850,658.56
10	INTERFUND TRANSFER FUND 50/38	0.00	9,141.78	5,000.00
10	OPERATING RESERVE	0.00	0.00	5,000.00
10	PAYMENTS TO OTHER INSTITUTIONS	33,170.41	48,706.09	38,366.27
10	OPEN ENROLLMENT	301,681.00	323,762.00	356,950.00
10	REFUND OF REVENUE	486.18	0.00	0.00
DISTRICT TOTAL		3,590,709.54	3,329,338.66	3,443,749.22
FUND 10 TOTAL		10,158,426.39	9,804,539.44	10,020,969.45
27	WORK STUDY	0.00	0.00	6,000.00
27	COGNITIVE DISABLED/EARLY CHILDHD	67,914.13	69,151.26	28,107.85
27	SCHOOL AGE PARENT/HEAR IMPAIRED	4,377.13	4,903.75	5,971.57
27	SPEECH & LANGUAGE	60,802.01	66,266.81	43,901.00
27	COGNITIVE DISABLED/ADAPTED P.E.	481,788.70	488,950.15	643,650.54
27	SPECIAL EDUCATION AIDE	177,864.51	202,094.32	222,883.27
27	SPECIAL EDUCATION SUB	10,062.09	9,981.46	9,688.50
27	PSYCHOLOGICAL SERVICES	88,095.25	90,457.64	88,630.55
27	READS GRANT/O.T-P.T SERVICES	11,926.66	2,528.83	12,000.00
27	SPECIAL ED DIR/SEMIC/STAFF DEV.	5015.00	0.00	63,625.27

**SCHOOL DISTRICT OF CHETEK
SUMMARY OF EXPENDITURES 2007-08**

FUND FUNCTION	AUDITED 2005-06	UNAUDITED 2006-07	BUDGET 2007-08
27 SPECIAL ED TRANSPORTATION	43,443.99	54,525.68	58,146.00
27 CESA SERVICES	104,092.37	84,303.23	33,201.00
27 TRANSFERS/ANDICAPPED AID	20,923.44	19,914.31	.00
27 OPEN ENROLLMENT TUITION-SPEC.ED	60,356.00	73,442.58	92,600.00
FUND 27 TOTAL	1,136,661.28	1,166,520.02	1,308,405.55
30 DEBT SERVICE	1,063,864.88	1,062,769.88	1,060,150.00
FUND 30 TOTAL DEBT SERVICE	1,063,864.88	1,062,769.88	1,060,150.00
40 CAPTIAL PROJECTS	190,584.40	0.00	.00
BUILDING FUND	190,584.40	0.00	.00
50 LUNCH PROGRAM/BREAKFAST	392,656.81	397,779.35	390,289.00
FOOD SERVICE FUND	392,656.81	397,779.35	390,289.00
80 COMMUNITY EDUCATION	28,997.49	59,797.28	58,844.00
COMMUNITY EDUCATION FUND	28,997.49	59,797.28	58,844.00
GRAND TOTAL	12,971,191.25	12,491,405.97	12,838,658.00



MILL RATE AND TAX EXAMPLE

(Based on a \$100,000 Home)

2006 Equalized Valuation 667,618,795

<u>Levy Year</u>	<u>Levy</u>	<u>Mill Rate</u>	<u>Tax Levy</u>
2005-06	4,733,286	7.7639	776.39
2006-07	5,411,471	8.1056	810.56
2007-08	5,531,490	7.8164	781.64

SCHOOL DISTRICT OF CHETEK DEBT SERVICE (Fund 39)

Outstanding Debt 10,291,077

Payment Schedule

Fiscal Year	Principal	Interest	Total Payment
2007-08	495,000	371,308	866,308
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
	3,435,000	1,778,143	5,213,143
2013-14 to 2019-20	4,425,000	652,934	5,077,934
Total	7,860,000	2,431,077	10,291,077

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

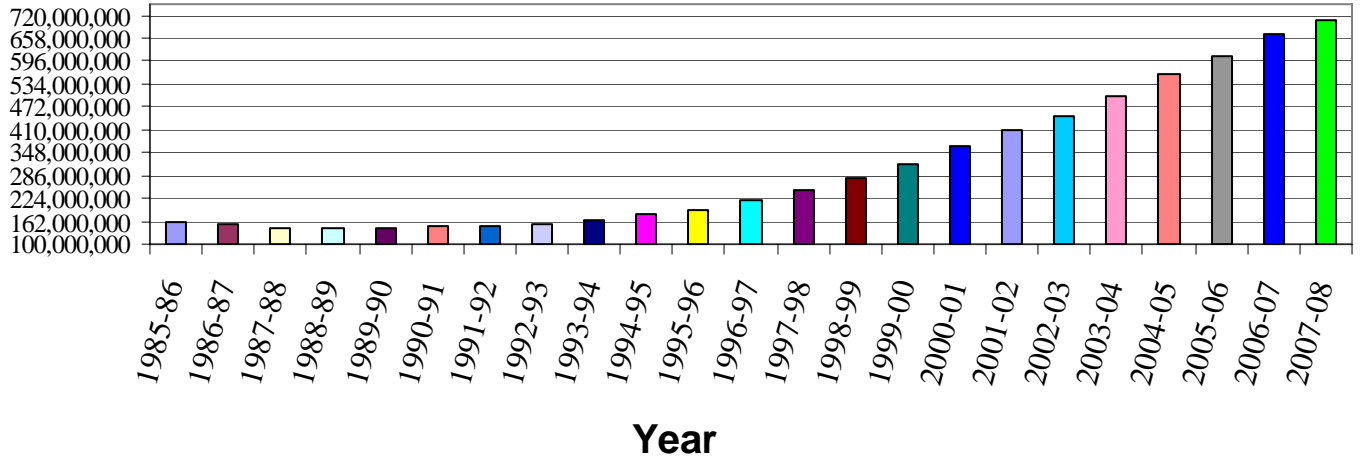
YEAR	EQUALIZED VALUE		MILL RATE	TAX LEVY
1985-86	157,648,610	X	13.313 =	2,098,796
1986-87	151,749,629	X	14.292 =	2,168,796
1987-88	143,821,687	X	14.151 =	2,035,238
1988-89	141,694,574	X	14.364 =	2,035,238
1989-90	141,769,836	X	15.869 =	2,249,741
1990-91	147,120,176	X	15.549 =	2,287,593
1991-92	149,576,755	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	707,675,923	X	7.816 =	5,531,490

*Estimated

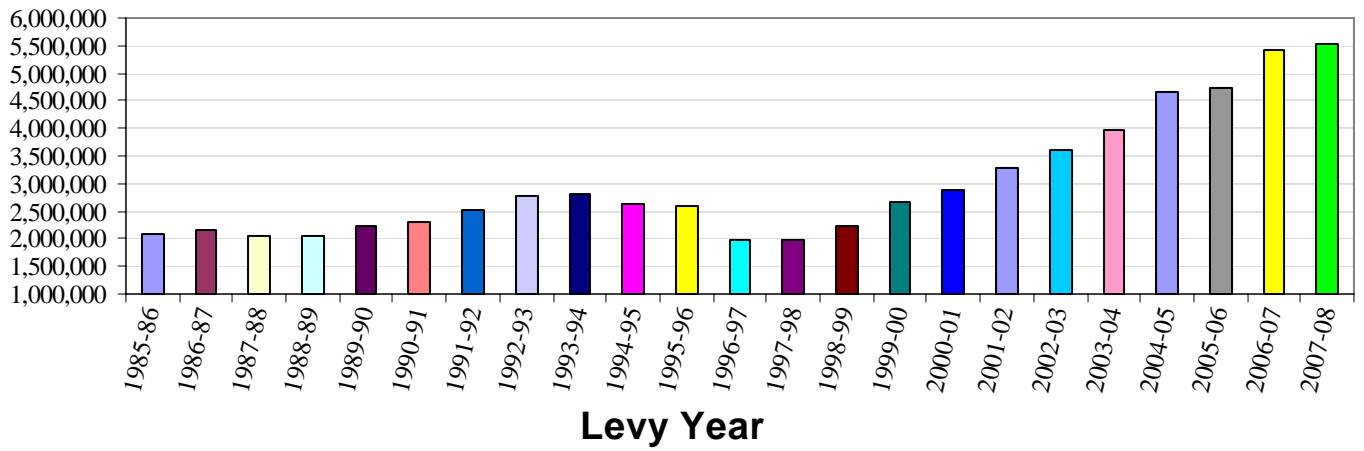
The proposed tax levy is estimated to be \$5,531,490 for the 2007-08 school year. This is an increase of \$120,019.

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

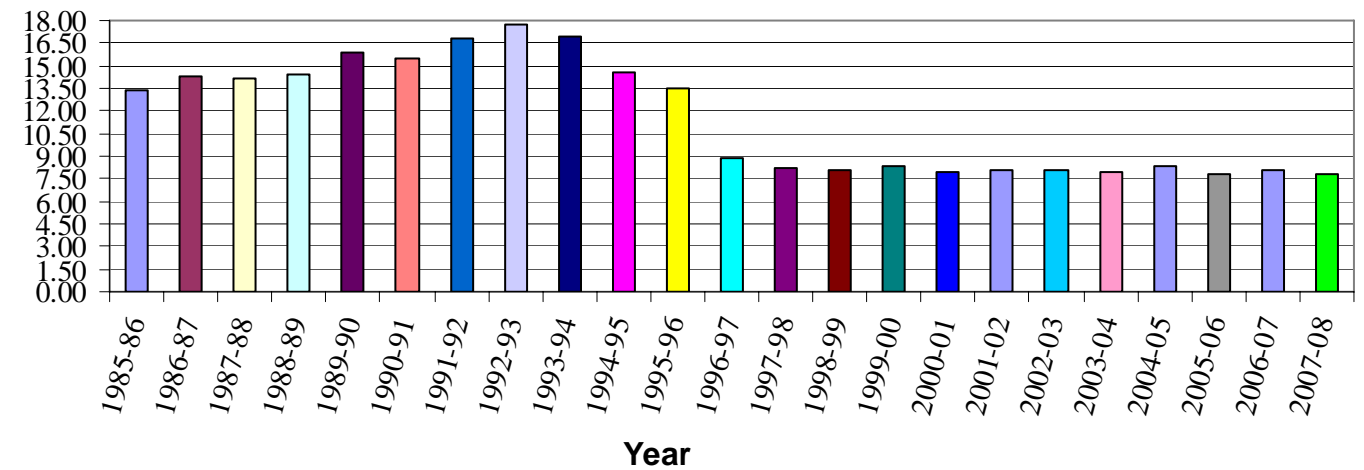
Valuation



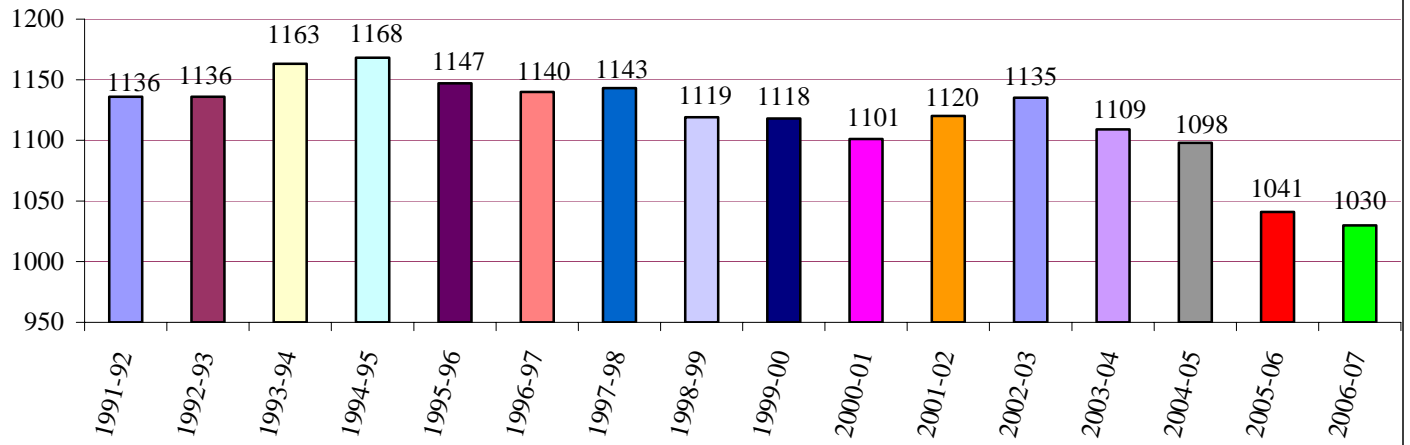
Tax Levy



Mill Rate



Membership



Key Findings & Data Analysis

Wisconsin Knowledge and Concepts Exam

2006-07

2006-07 Data Analysis Key Findings

Demographic Data

- ❖ At the elementary and middle school levels, we have noticed a greater number of males than females at all grade levels with the exception of Bright Beginnings.
- ❖ Over the past ten years, Chetek Schools has been serving an increasing number of students classified as needing special education. Chetek's special education prevalence has remained higher than the state rate for the last several years.
- ❖ Less special education referrals were made in the grades that provided targeted interventions.
- ❖ 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.

Wisconsin Knowledge and Concepts Exam-Criterion Referenced Tests

- ❖ Chetek students scored at or above the state average in grades 3, 4, 5, 6, 8 and 10 reading.
- ❖ In most grade levels Chetek students scored below the state average in math.
- ❖ Students in grade 4 scored above the state average in language arts.
- ❖ Students scored above the state average in science in grades 4 and 10 and in grade 4 in the area of social studies.
- ❖ 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.
- ❖ Economically disadvantaged children scored consistently below non-disadvantaged children. However, Chetek economically disadvantaged students scored consistently above students of similar standing across the state.

Student Data

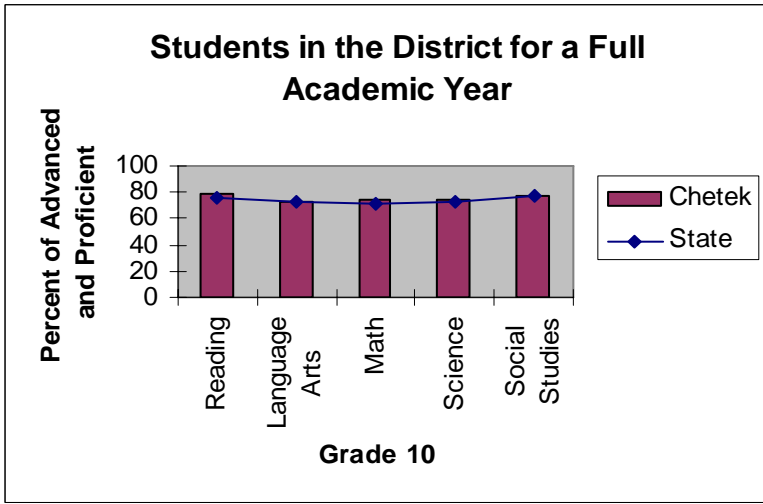
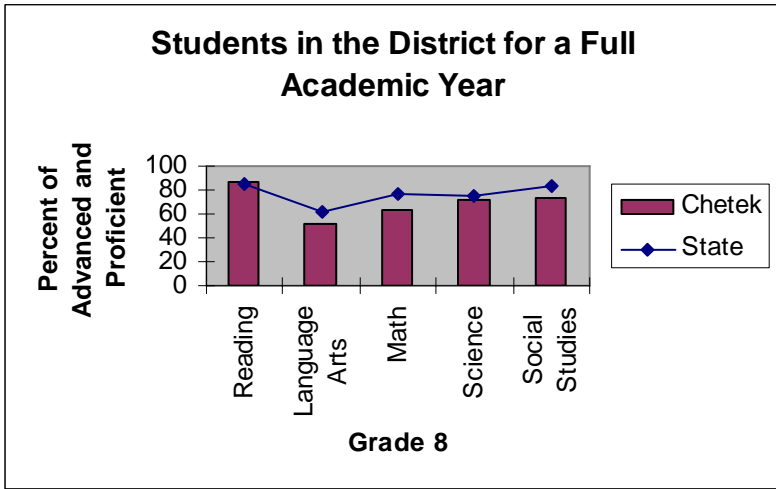
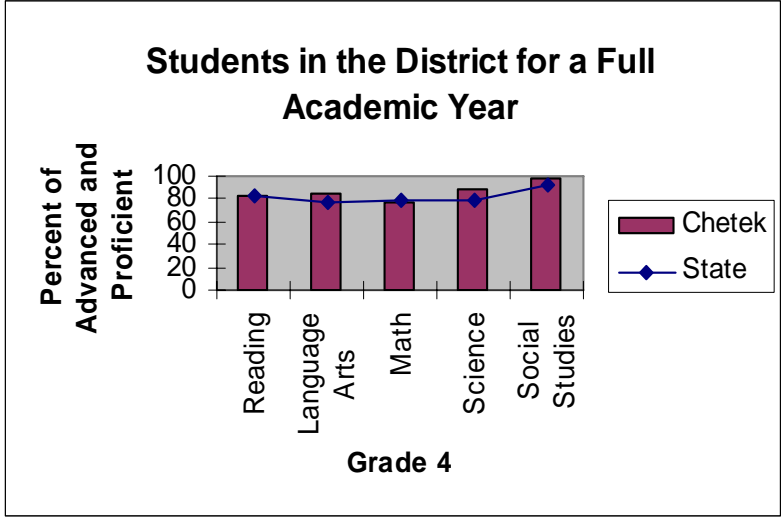
- ❖ A higher percentage of economically disadvantaged middle and high school students have cumulative GPA's of D or below. This is in contrast with state and in-district assessments.
- ❖ Students with disabilities achieve significantly below their non-disabled peers on in-district assessments. High rates 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. These programs include CLC and targeted interventions.
- ❖ At the middle school level, academic performance of females is significantly better than males.

Recommendations after Review of Findings

- Continue to examine benchmarks in consideration of assessment frameworks.
- Instruction for students with disabilities needs to be monitored to insure that it is aligned to the state standards and assessment frameworks.
- Monitor full implementation of new math series and student progress in the area of math.
- Provide staff information and/or training in working with economically disadvantaged families.
- Continue to provide staff development on how to look at data and how to gather data regarding student learning.
- Continue to offer programs that provide additional support and time to students that need increased intensity and focus in academic areas.
- Complete post secondary outcomes survey for special education students exiting the district.

Wisconsin Student Assessment System: So how did Chetek do in comparison with the state?

The graphs below represent a comparison of Chetek students in Grades 4, 8 and 10 to the state average of students scoring advanced or proficient on the Wisconsin Knowledge and Concepts Exam.



Comparison of Chetek students in reading and math to the state average in mathematics in Grades 3,5,6 and 7

