

# **WINTER SCHOOL DISTRICT**

## **2015-16 BUDGET**



**PRESENTED BY**  
THE WINTER BOARD OF EDUCATION  
**OCTOBER 26, 2015**  
WINTER SCHOOL LIBRARY  
8:00 P.M.

Dale Thompson – President  
Mike Kinsley – Vice President  
Renee Sajdera – Clerk  
Brian Cody – Treasurer  
Miriam Sward – Director  
Joseph Bodo – Director  
Hazel Ryan – Director

The Mission of the Winter School District is to empower a community of lifelong learners to reach their highest potential by providing a safe, healthy, interactive, learning environment, which emphasizes the importance of academic excellence, global awareness, social responsibility, cultural diversity, creativity, and curiosity with honor, pride and respect.

## 2015-16 Budget - Informational Section

### Budget Message

The annual meeting for the Winter School District will be held in the Winter School Library on Monday, October 26 at 8PM. The annual meeting is an opportunity for the electors of the school district to participate in the process of approving a budget for the operation of their local school district. The following is an overview of how the budget has come together for the 2015-16 school year. Budget books are available at local post offices and the Winter CO-OP. Please feel free to contact me with any questions you may have.

The 2015 general fund revenue limit for the Winter School District is \$3,221,739. This is down \$45,958 from the 2014 general fund revenue limit, which was \$3,267,697. The community service fund levy is proposed to remain the same as 2014 at \$130,957. The debt service levy will be \$304,132. This is down \$30,218 from last year as we are using up debt service fund balance to make the debt payment. The last debt payment on the 1997 building referendum will be made in March 2016. Congratulations! The October 15 certified amount of state aid is \$130,540. This is down from the 2014 state aid amount of \$153,690.

The mill rate for tax year 2015 is calculated to be \$8.14 per thousand. The owner of a \$100,000 house will pay \$814 in school taxes. This is down from 2014 when the school tax/mill rate was \$8.51. The equalized value of the Winter School District is \$448,737,860. This is up from the October 2014 equalized value which was \$438,416,276.

The budget serves as a management tool to guide and direct the financial operations of the school district. There certainly will be changes to revenues and expenses as the year progresses. This is a tight budget as revenues are down and expenses are up. Many districts continue to face budgetary challenges as expenses increase and resources decrease or remain stagnant. This is especially true of many rural northern Wisconsin school districts. This year is the first time in the history of revenue limits (1993) that the legislature and state budget have not given an increase in per pupil funding. School districts will not be able to sustain a pattern of this nature.

The students and staff of the Winter School District appreciate the continued support from the electors of the Winter School District.

Kurt Lindau  
District Administrator

# 2015-16 Budget - Informational Section

## TABLE OF CONTENTS

### INTRODUCTORY SECTION

Organizational Summary .....	4
Goals and Objectives .....	4
Budget Process .....	4
Resource Allocation .....	4
Informational Summary .....	5
Revenue Limits .....	5
Enrollment.....	5
Property Tax Levy .....	6
Mill Rate History.....	6

### ORGANIZATIONAL SECTION

The School Entity .....	7
Funds and Fund Management .....	7
Revenues and Expenses .....	8
Budget and Financial Policies .....	8
State of Wisconsin .....	8
Winter School District and Annual Meeting.....	8
Spending Authority .....	8
Explanation of the Budget .....	9
Mission and Goals of the School District .....	10
Annual Budget Development Process .....	11

### FINANCIAL SECTION

Fund 10 Balance .....	12-13
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### INFORMATIONAL SECTION

Equalized Value.....	14
Tax Levy .....	14
Property Tax Rates .....	14
WRS Loan Schedule.....	15
Long Term Debt Schedule .....	16
Executive Budget Summary.....	17
ACT Data and New Wis. Promise Schools of Recognition Awards.....	18
Budget Adoption Fund 10 Revenue and Expenditures.....	19-20
Budget Adoption Fund 20 Revenue and Expenditures.....	21
Budget Adoption Fund 50 Revenue and Expenditures.....	21
Budget Adoption Fun 80 Revenue and Expenditures.....	21
Treasurer's Report and Audit Report .....	22

### APPENDIX

A. Annual Meeting Agenda .....	23
B. Annual Meeting Minutes – October 2014.....	24-25
C. Powers of Annual Meeting.....	26-27
D. Fund and Function Definitions .....	28-30
E. Revenue Limit Worksheet .....	31
F. 2015 Full-Time Equivalency For Revenue Cap Calculation .....	32
G. 2015 Auditors Report.....	33-36
H. School Board Salary Report .....	37
I. Tax Apportionment Equalized Value.....	38

# Introductory Section

## ORGANIZATIONAL SUMMARY

### *Goals and Objectives*

This budget represents the district's financial plan to achieve educational and academic excellence. The budget supports the district's goals and objectives relative to ensuring that all students achieve academic and educational excellence. Resources are allocated to support students to be productive members of our global society. Students are supported in a safe and caring environment. This environment is one that they can feel free to learn in and achieve their individual goals and objectives.

### *Budget Process*

This budget complies with all rules and regulations of the State of Wisconsin and adheres to all policies of the Board of Education. Budget development is completed and supervised by the District Administrator, Kurt Lindau. The District Administrator prepares a tentative budget to carry out the district's mission. The budget is presented to the electors at the annual meeting. The Budget adoption is subject to final adjustment after final student enrollment, state aid certification, and staffing levels are determined. The electors historically have passed the levy presented at the annual meeting. The school board ultimately has the final responsibility of levying a tax.

### *Resource Allocation*

Human and financial resources are the backbone of any school district. The terms really are synonymous. Education is labor intensive. The most important resource in the classroom is the teacher. The majority of our financial resources are allocated to providing quality educators to deliver quality instruction to provide a quality education to our students.

**INFORMATIONAL SUMMARY**

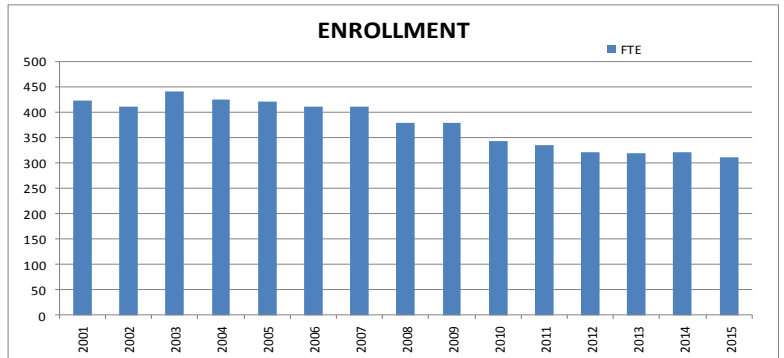
*Revenue Limits*

In 1993, the State of Wisconsin enacted legislation that placed restrictions on a school district's ability to raise the property tax levy. A referendum is necessary to exceed this imposed revenue limit. The legislation exempts tax revenues required to provide for payments of debt incurred prior to the 1993 revenue limits. The legislation does not limit a school district's ability to raise revenue from other non-property tax or general state aid sources such as fees, grants, services, etc.

*Enrollment*

The district's enrollment is the primary factor in the budget development process. Enrollment determines the revenue limit and the amount of staff needed to carry out the educational mission. The enrollment is projected to remain steady or slightly decline.

Student Enrollment History		
Year	FTE	Loss/Gain
2000	440	
2001	423	-17
2002	411	-12
2003	441	+30
2004	424	-17
2005	420	-4
2006	411	-9
2007	411	0
2008	379	-32
2009	379	0
2010	343	-36
2011	334	-9
2012	320	-14
2013	318	-2
2014	320	+2
2015	310	-10



	Sept. 2014	Sept 2015
Open Enrollment, In	5	6.2
Open Enrollment, Out	61.2	59.5

Grade	September 2014 FTE	September 2015 FTE
12	20	30
11	25	21
10	25	20
9	19	30
8	31	30
7	33	23
6	22	15
5	15	20
4	24	21
3	19	26
2	30	18
1	18	25
K	25	19
K4	20 (12 FTE's)	13(8 FTE's)
PK	1 (.5 FTE)	3 (2 FTE's)
<b>September FTE</b>	<b>327/319</b>	<b>314/308</b>
<b>Summer School</b>	<b>1</b>	<b>2</b>
<b>TOTAL FTE</b>	<b>328/320</b>	<b>316/310</b>

## 2015-16 Budget - Introductory Section

### Property Tax Levy

The proposed property tax levy required to support the 2015-16 budget is \$3,656,828. This consists of general, debt service, and community service fund levies.

### MILL RATE CALCULATION 2015-16

**Equalized Valuation TID-out**

448,737,860

**Total Levy**

3,656,828

**Mill Rate**

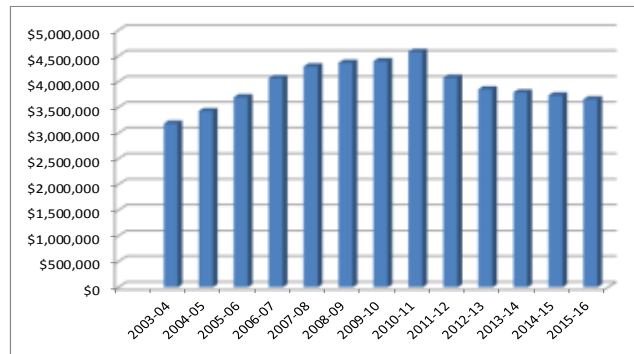
.00814914

**Levy divided by  
Equalized Valuation  
equals Mill Rate.**

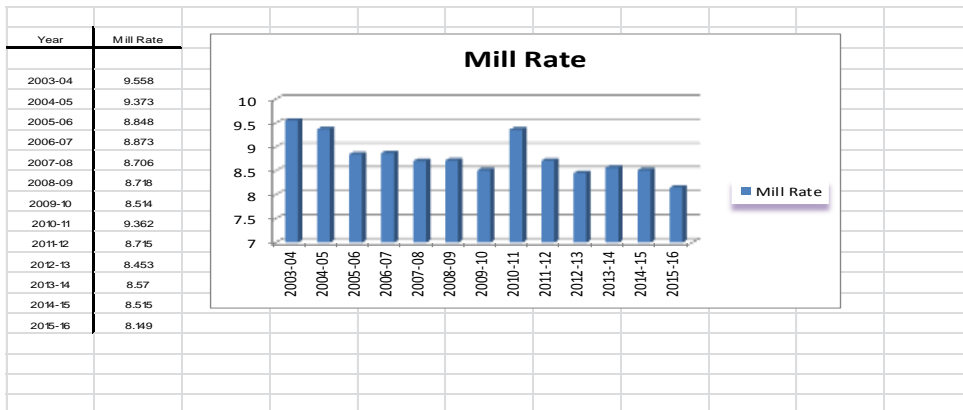
or **8.149 mills**

Total Levy

Year	Levy
2003-04	3,185,997
2004-05	3,429,763
2005-06	3,697,514
2006-07	4,070,460
2007-08	4,297,168
2008-09	4,369,264
2009-10	4,400,263
2010-11	4,583,732
2011-12	4,080,845
2012-13	3,854,188
2013-14	3,792,373
2014-2015	3,733,004
2015-2016	3,656,828



### MILL RATE HISTORY



Year	Mill Rate
2003-04	9.558
2004-05	9.373
2005-06	8.848
2006-07	8.873
2007-08	8.706
2008-09	8.718
2009-10	8.514
2010-11	9.362
2011-12	8.715
2012-13	8.453
2013-14	8.570
2014-15	8.515
2015-16	8.149

## Organizational Section

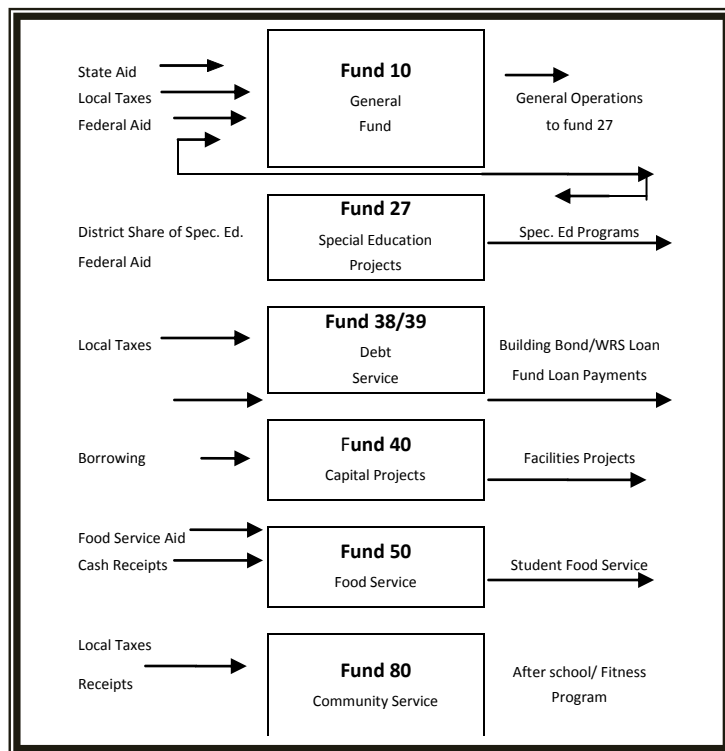
### *The School Entity*

The Winter School District is a common school district providing elementary and secondary educational services grades preschool through twelve. The Winter School District serves the Villages of Winter, Couderay and Radisson, Townships of Draper, Winter, Meadowbrook, Couderay, Radisson, Ojibwa, Hayward, Hubbard and Hunter and Lac Courte Oreilles. The September 2015 full time equivalent student count was 310.

### *Funds and Fund Management*

The district classifies its financial transactions in accordance with rules developed by the Governmental Accounting Standards Board and prepares its budget in accordance with regulations prescribed by the Wisconsin Department of Public Instruction. These require the use of a fund accounting system. Funds allow segregation and reporting of financial transactions in such a way as to assure compliance with various laws, restrictions, regulations and limitations. The major funds used by the School District of Winter are as follows:

- Fund 10 General Fund
- Fund 27 Special Education
- Fund 38/39 Debt Service
- Fund 40 Capital Projects
- Fund 50 Food Service
- Fund 80 Community Service



### *Revenues and Expenses*

## 2015-16 Budget - Organizational Section

About 65% of the districts expenditures are for personnel costs. Certified instructional staff members comprise the largest group. The remaining 35% of the general operations budget of the district budget is comprised of:

- purchased services including educational services bought from other entities such as CESA 12, utilities, transportation, maintenance expenditures, legal and auditing fees.
- supplies including textbooks, resource materials, paper, non-capital equipment and other general supplies.
- equipment including purchased and rented major equipment and furnishings.
- other miscellaneous items, insurances, dues and fees.

### **BUDGET AND FINANCIAL POLICIES**

#### *State of Wisconsin*

Section 65.90 of the state statues requires that every school district annually formulate a budget and hold a public hearing. The statute also specifies the information that must be listed in the budget, requirement for publication of the budget summary, notice requirements for a public hearing, and procedures for changes to the budget.

#### *Winter School District and Annual Meeting*

The Winter School District has several board policies dealing with the fiscal management of the school district. These are available for review in the school district administration office.

The school board is charged by statute with the care, control and management of the property and affairs of the school district. However, this charge is subject to the authority vested in the annual school meeting. The powers vested in the annual school meeting are, for the most part, set forth in statute 120.10. Electors at the annual meeting may:

- Set board members annual salaries or a payment based on each meeting attended
- Authorize payment of actual and necessary expenses of board members who travel in the performance of their duties.
- Designate sites for school buildings.
- Authorize the board to acquire real estate through purchase or condemnation.
- Vote a tax for the operation of the schools, create a capital expansion fund and for other purposes enumerated in s. 120.10.
- Authorize the sale of school property.
- Direct and provide for the prosecution and defense of and legal action or proceedings in which the school district is interested.
- Direct the board to furnish school lunches to district students and appropriate funds for that purpose.
- Authorize the board to furnish textbooks to students under conditions prescribed by the meeting or school board.
- Vote a tax to purchase vehicles or finance contracts for the use and services of transportation vehicles.
- Adjourn the meeting from time to time to establish a different date and time for a subsequent annual meeting. Subject to the November 1 tax levy certification.

#### *Spending Authority Between July 1st and Final Adoption of a Budget*

Per State Statute 120.13(33) During the period between July 1st and the final adoption of a budget by the school board after the budget hearing under s.65.90, spend money as needed to meet the immediate expenses of operating and maintaining the public instruction in the school district.



## 2015-16 Budget - Organizational Section

### 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.

##### *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.120.12 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.

## 2015-16 Budget - Organizational Section

### *Mission and Goals of the Winter School District*

#### Mission Statement

The Mission of the Winter School District is to empower a community of lifelong learners to reach their highest potential by providing a safe, healthy, interactive, learning environment, which emphasizes the importance of academic excellence, global awareness, social responsibility, cultural diversity, creativity, and curiosity with honor, pride and respect.

#### District Administrator and Board of Education Goals

1. Increase student achievement and continue to close the achievement gap.

The board and district administrator are committed to providing equal opportunities for all students to succeed. Every staff member must focus on improving teaching and learning to increase student achievement for all students. All students should have the support they need to actively engage in learning.

#### Strategies

- Increase inclusionary practices for students with disabilities.
- Focus on educator effectiveness.
- Implement a collaborative team model to focus on student needs.

2. Decrease the number of students who open enroll out of the Winter School District.

The Winter School District has a history of providing excellent education to the students that it serves. In spite of that, parents choose open enrollment for various reasons.

#### Strategies

- Open House
- Use social media to promote and market the Winter School.
- Personal contacts to parents/guardians.
- Increase community education activities to promote the Winter School.
- Increase focus on curriculum and instruction.
- Increase focus on educator evaluation through the Educator Effectiveness system with its collaborative educator improvement model.

3. Increase student participation in the District's foodservice program, which will lead to a reduction in the Fund 10 to Fund 50 budget transfer and an increase in student achievement.

The Winter School District provides quality breakfast and lunch each school day. Students cannot be hungry if we expect them to learn.

#### Strategies

- Decrease competing factors to the foodservice program.
- Increase participation in the breakfast and lunch programs.
- Focus on customer service.
- Focus on quality of meals served.
- Offer grab and go breakfast as an option for Middle and High School students.
- Schedule breakfast for elementary aged students.

## 2015-16 Budget - Organizational Section

### THE ANNUAL BUDGET DEVELOPMENT PROCESS

The Winter School District's budget process starts and finishes with the annual meeting of the electors of the school district.

The district's fiscal year begins on July 1 but the budget process begins immediately following the annual meeting, which is held in October. The electors or the school board must vote to levy a tax by November 1<sup>st</sup>.

Here is an example of a typical timeline of budget development:

<b>October</b>	<i>Certification of Equalized Values Certification of State Aid Annual Meeting</i>
<b>November</b>	<i>Certify Tax Levy Projecting Next Fiscal Year</i>
<b>December</b>	<i>Projecting Next Fiscal Year Staffing Proposals</i>
<b>January-April</b>	<i>Student Count Projecting Next Fiscal Year Staffing Proposals Identify Potential Capital Expenditures</i>
<b>May-July</b>	<i>Budget Formulation Close out Previous Fiscal Year Annual Audit State Aid Estimate</i>
<b>August</b>	<i>Budget Formulation</i>
<b>September</b>	<i>Budget Formulation Student Count</i>

## FUND 10 BALANCE

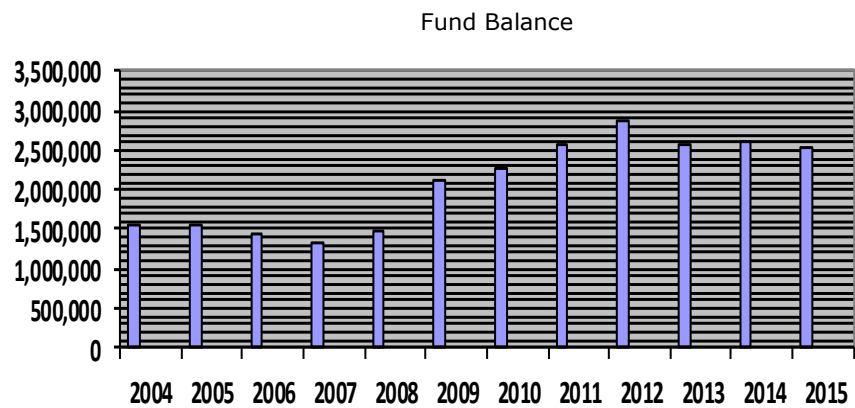
School districts in Wisconsin operate using governmental accounting standards. Under those standards, a district's balance sheet consists of assets, liabilities, and fund balance. The fund balance is created when fund revenues exceed fund expenditures. Fund balance is a measure of the district's financial reserves.

Fund balance is made up of cash and receivables less any liabilities the district owes. A positive fund balance represents a resource available to finance expenditures of a following fiscal period.

At June 30, 2015 due to revenues exceeding expenses, the district's general fund balance decreased by \$57,535.

**FUND BALANCE HISTORY**  
*on June 30 of*

Year	Fund Balance
2004	1,553,519
2005	1,540,007
2006	1,451,122
2007	1,346,847
2008	1,495,222
2009	2,128,387
2010	2,273,888
2011	2,569,026
2012	2,888,776
2013	2,584,091
2014	2,597,135
2015	2,539,600



### What is a Fund Balance?

A common misconception is that fund balance is cash, and therefore should correspond to the district's bank balance. Very simply stated the fund balance represents the total assets of a fund minus its liabilities (what the district owns minus what it owes). Cash is an asset but is normally not the district's only asset. Individuals need to understand what a fund balance is and its critical importance to a school district.

### Why Have an Appropriate Fund Balance?

A district with an appropriate fund balance can:

- Demonstrate financial stability.
- Avoid excessive short term borrowing that opens the district to losses from differences in investment and borrowing rates.
- Avoid spending operational funds for interest.
- Accumulate sufficient assets to make designated purchases.
- Preserve its highest bond rating.

## 2015-16 Budget - Financial Section

In determination of bond rating appearance is extremely important. Bond rating companies will routinely downgrade districts with inadequate fund balance. This is because of the appearance of instability. It makes no difference to these companies that state law guarantees that bond payments will be made.

### Summary

An appropriate fund balance is a critical factor in the financial plan of a district. Every effort should be made to ensure that an adequate reserve of assets is available. For many districts the task is formidable, if not impossible.

The revenue cap to which school districts are subject severely limits a district's ability to accumulate an appropriate fund balance. Budgets must be built so that expenditures are less than revenues. This requires all the cost cutting strategies the district has at its disposal.

## Equalized Value

A tax is assessed against the equalized value of property in the Winter School District. The following are the history of those values.

October 2009	\$516,811,236
October 2010	\$489,575,182
October 2011	\$468,248,469
October 2012	\$455,908,979
October 2013	\$442,499,224
October 2014	\$438,434,376
October 2015	\$448,737,860

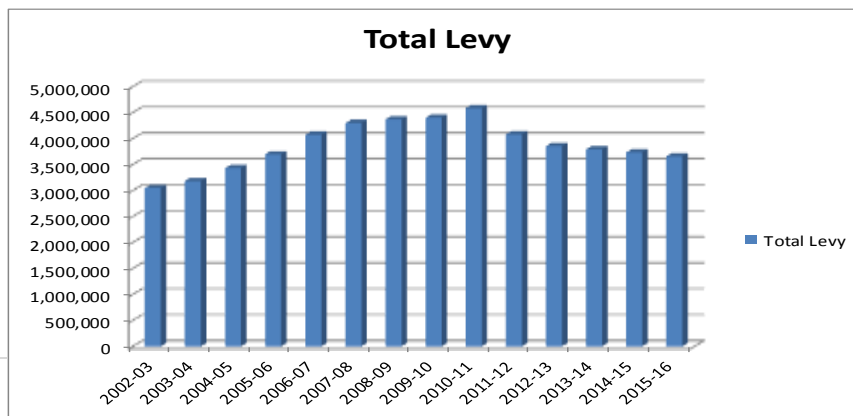
	Revenue Limit	State Aid
2015	\$3,428,053	\$130,540
2014	\$3,477,991	\$153,690
2013	\$3,564,665	\$180,937
2012	\$3,479,593	\$208,983
2011	\$3,990,056	\$274,657
2010	\$4,459,480	\$320,629
2009	\$4,325,776	\$370,571
2008	\$4,399,798	\$450,658
2007	\$4,291,691	\$455,502

## Tax Levy

The levy consists of three components:

	Proposed 2015-16	Actual 2014-15	Increase or (Decrease) amount
Fund 10 – General Levy	3,221,739	3,267,697	(45,958)
Fund 30 – Debt Service Levy	304,132	334,350	(30,218)
Fund 80 – Community Service Levy	130,957	130,957	0
<b>Total Levy</b>	<b>3,656,828</b>	<b>3,733,004</b>	<b>(76,176)</b>
<i>Fund 10 levy includes \$0 for levy chargeback.</i>			

LEVY HISTORY	
Year	Total Levy
2002-03	3,043,167
2003-04	3,185,997
2004-05	3,429,763
2005-06	3,697,514
2006-07	4,070,460
2007-08	4,297,168
2008-09	4,369,264
2009-10	4,400,263
2010-11	4,583,732
2011-12	4,080,845
2012-13	3,854,188
2013-14	3,792,373
2014-15	3,733,004
2015-16	3,656,828



## 2015-16 Budget - Informational Section

WRS Loan

	<b>Total Debt</b>		<b>Issue date</b>	<b>Jan. 19, 2015</b>		
	<b>347,348.89</b>					
<b>Date</b>	<b>Principal Amount</b>	<b>Interest Amount</b>	<b>Payment Amount</b>	<b>Outstanding Balance</b>		
Jan. 13, 2015	-	-	-	-	347,348.89	
Jan. 13, 2016	36,755.81	16,376.05	53,131.86		310,593.08	
Jan. 13, 2017	38,448.58	14,683.28	53,131.86		272,144.50	
Jan. 13, 2018	40,301.39	12,830.47	53,131.86		231,843.11	
Jan. 13, 2019	42,201.43	10,930.43	53,131.86		189,641.68	
Jan. 13, 2020	44,191.05	8,940.81	53,131.86		145,450.63	
Jan. 13, 2021	46,255.69	6,876.17	53,131.86		99,194.94	
Jan. 13, 2022	48,455.24	4,676.62	53,131.86		50,739.70	
Jan. 13, 2023	50,739.70	2,392.16	53,131.86		0.00	
<b>Bond Amortization Schedule</b>						
The district refinanced its building and remodeling projects from 1997 through general obligation bonds. The district also refinanced their unfunded service liability (WRS) with a local municipal bond through Chippewa Valley Bank.						

### *Bond Amortization Schedule*

The district financed its building and remodeling projects from 1997 through general obligation bonds. The district also refinanced their unfunded service liability (WRS) with a local municipal bond through Chippewa Valley Bank.

Long Term Debt Schedule

DATE	REMAIN AFTER REFINAN.	NEW ISSUE	TOTAL DEBT	LEVY
<b>TOTAL DEBT</b>	738,705	2,801,061.25	3,539,766.25	
3/1/2005	169,925	61,833.75	231,758.75	2004-05
9/1/2005	14,900	46,522.50	61,422.50	294,000
<b>BALANCE</b>	<b>553,880</b>	<b>2,692,705.00</b>	<b>3,246,585.00</b>	
3/1/2006	174,900	61,522.50	236,422.50	2005-06
9/1/2006	9,540	46,211.25	55,751.25	293,000
<b>BALANCE</b>	<b>369,440</b>	<b>2,584,971.25</b>	<b>2,954,411.25</b>	
3/1/2007	179,540	61,211.25	240,751.25	2006-07
9/1/2007	4,950	45,900.00	50,850.00	293,000
<b>BALANCE</b>	<b>184,950</b>	<b>2,477,860.00</b>	<b>2,662,810.00</b>	
3/1/2008	184,950	60,900.00	245,850.00	2007-08
9/1/2008		45,588.75	45,588.75	292,000
<b>BALANCE</b>	<b>0</b>	<b>2,371,371.25</b>	<b>2,371,371.25</b>	
3/1/2009		255,588.75	255,588.75	2008-09
9/1/2009		41,126.25	41,126.25	297,000
<b>BALANCE</b>		<b>2,074,656.25</b>	<b>2,074,656.25</b>	
3/1/2010		261,126.25	261,126.25	2009-2010
9/1/2010		36,341.25	36,341.25	298,000
<b>BALANCE</b>		<b>1,777,188.75</b>	<b>1,777,188.75</b>	
	[2nd refinancing]	1,350,000.00	Princ.	
	[\$94,798 savings]	71,049.00	Interest	
		1,421,049.00		
3/1/2011	261,341	1,421,049	1,682,390.00	2010-2011
9/1/2011	-261,341	14,524		293,000
<b>BALANCE</b>	<b>0</b>	<b>1,406,525</b>	<b>1,406,525</b>	
3/1/2012		279,755.00	279,755.00	2011-2012
9/1/2012		8,540.00	8,540.00	288,295
<b>BALANCE</b>		<b>1,118,230.00</b>	<b>1,118,230.00</b>	
3/1/2013		273,540.00	273,540.00	2012-2013
9/1/2013		6,950.00	6,950.00	281,000
<b>BALANCE</b>		<b>837,740.00</b>	<b>837,740.00</b>	
3/1/2014		271,950.00	271,950.00	2013-2014
9/1/2014		5,095.00	5,095.00	277,000
<b>BALANCE</b>		<b>560,695.00</b>	<b>560,695.00</b>	
3/1/2015		275,095.00	275,095.00	2014-2015
9/1/2015		2,800.00	2,800.00	277,900
<b>BALANCE</b>		<b>282,800.00</b>	<b>282,800.00</b>	
3/1/2016		282,800.00	282,800.00	282,800
		0.00	0.00	



## 2015-16 Budget - Informational Section

### School District of Winter – Notice of Budget Hearing/Annual Meeting

#### [Section 65.90 (4), 120.08]

Notice is hereby given to the qualified electors of the School District of Winter that the budget hearing will be held in the Library in the Winter High School, on the 26<sup>th</sup> day of October, 2015 at 8:00 p.m. The summary of the budget is printed below. Copies of the budget will be available for inspection in the District's Office or may be picked up at the following U.S. Post Offices: Winter, Radisson and Couderay the week following the October 15 state final certified valuation.

#### ADOPTED 2015-16 BUDGET after OCTOBER 15, 2015 STATE CERTIFIED VALUATION:

GENERAL FUND (FUND 10)	Audited 2013-14	Audited 2014-15	Budget 2015-16
Beginning Fund Balance	2,584,091	2,597,135	2,539,600
Ending Fund Balance	2,597,135	2,539,600	2,539,600
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Operating Transfers-In (Source 100)			
Local Sources (Source 200)	3,334,577	3,300,745	3,228,739
Inter-district Payments (Source 300 + 400)	29,831	35,224	87,582
Intermediate Sources (Source 500)	1,500	1,500	1,500
State Sources (source 600)	523,251	473,555	484,149
Federal Sources (Source 700)	312,363	280,842	275,754
All Other Sources (Source 800 + 900)	53,131	14,361	38,276
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,254,653</b>	<b>4,106,227</b>	<b>4,116,000</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	1,821,622	1,820,410	1,811,174
Support Services (Function 200 000)	1,564,086	1,520,587	1,520,976
Non-Program Transactions (Function 400 000)	855,901	822,772	783,850
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>4,241,609</b>	<b>4,163,769</b>	<b>4,116,000</b>

SPECIAL PROJECTS FUND (FUND 20)	Audited 2013-14	Audited 2014-15	Budget 2015-16
Beginning Fund Balance	0	0	0
Ending Fund Balance	0	0	0
<b>REVENUES &amp; OTHER FINANCING SURCES</b>	<b>638,992</b>	<b>644,283</b>	<b>567,531</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>638,992</b>	<b>644,283</b>	<b>567,531</b>

DEBT SERVICE FUND (FUND 30)	Audited 2013-14	Audited 2014-15	Budget 2015-16
Beginning Fund Balance	42,245	40,774	35,212
Residual Equity Transfers In (Out)			
Ending Fund Balance	40,774	35,212	5,650
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>334,469</b>	<b>334,350</b>	<b>304,132</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>335,771</b>	<b>337,061</b>	<b>336,545</b>

[REFINANCED LONG-TERM DEBT 2011]

FOOD SERVICE FUND (FUND 50)	Audited 2013-14	Audited 2014-15	Budget 2015-16
Beginning Fund Balance	0	0	0
Ending Fund Balance	0	0	0
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>185,607</b>	<b>196,910</b>	<b>196,637</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>185,607</b>	<b>196,910</b>	<b>196,637</b>
COMMUNITY SERVICE FUND (FUND 80)	Audited 2013-14	Audited 2014-15	Budget 2015-16
Beginning Fund Balance	0	130,957	5,180
Ending Fund Balance	0	5,180	0
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>130,957</b>	<b>130,957</b>	<b>130,957</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>130,957</b>	<b>125,778</b>	<b>136,136</b>

LEVY:	2013-14	2014-15	2015-16
<b>GENERAL FUND (FUND 10)</b>	<b>3,326,716</b>	<b>3,267,697</b>	<b>3,221,739</b>
<b>CHARGEBACKS</b>	<b>250</b>	<b>0</b>	<b>0</b>
<b>DEBT SERVICE</b>	<b>334,450</b>	<b>334,350</b>	<b>304,132</b>
<b>COMMUNITY SERVICE (FUND 80)</b>	<b>130,957</b>	<b>130,957</b>	<b>130,957</b>
<b>TOTAL LEVY</b>	<b>3,792,373</b>	<b>3,733,004</b>	<b>3,656,828</b>

## 2015-16 Budget - Informational Section

### Results and Recognition

Five Year Trends – Average ACT Scores												
Grad Yr	Total Tested		English		Mathematics		Reading		Science		Composite	
	School	State	School	State	School	State	School	State	School	State	School	State
2010	15	47,755	18.2	21.5	18.7	22.0	21.7	22.3	20.1	22.2	19.9	22.1
2011	18	47,693	18.4	21.6	19.5	22.1	21.0	22.2	20.3	22.3	19.9	22.2
2012	10	47,588	19.1	21.5	21.0	22.0	19.2	22.1	20.9	22.1	20.2	22.1
2013	9	46,574	20.6	21.5	21.0	22.0	20.4	22.3	20.4	22.2	20.8	22.1
2014	13	46,870	18.2	21.6	19.2	22.0	20.3	22.4	19.9	22.3	19.6	22.2
2015	11	46,738	19	21.6	18.6	22.0	21.0	22.5	21.0	22.3	20.1	22.2

#### *New Wisconsin Promise Schools of Recognition Awards*

- Winter Elementary School: 2004-2005, 2006-2007, and 2008-2009, 2013-14
- Winter Middle School: 2007-2008, 2008-2009, 2010-2011

#### *AWSA Exemplary Middle School Award 2010*

- Winter Middle School

#### *US News & World Report 2010 Bronze Award*

- Winter High School Rated one of the Best Schools in Wisconsin

BUDGET ADOPTION FUND 10	Audited 2013-14	Audited 2014-15	Budget 2015-16
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Operating Transfers-in			
Local Sources:			
210 Taxes	3,326,966	3,271,264	3,221,739
230 Inter-fund payments			
240 Payments for Services	1,000	21,058	0
260 Non-Capital Sales			
270 School Activity Income	4,321	5,603	5,000
280 Interest on Investments	2,180	2,548	2,000
290 Other Revenue, Local Sources	109	272	0
Other School Districts Within Wisconsin:			
310 Transit of Aids		699	0
340 Payments for Services (open enrollment)	29,831	33,175	41,162
380 Medical Service Reimbursements			
390 Other Inter-district, Within Wisconsin			
Other School Districts Outside Wisconsin:			
440 Payments for Services		1350	46,420
490 Other Inter-district, Outside Wisconsin			
Intermediate Sources:			
510 Transit of Aids (CESA)	1,500	1,500	1,500
590 Other Intermediate Sources			
State Sources:			
610 State Aid - Categorical	135,550	110,964	108,978
620 State Aid - General	180,937	153,690	151,714
630 DPI Special Project Grants	2,480	11,503	2,480
640 Payments for Services			
650 SAGE	109,472	103,474	105,543
660 Other State Revenue PILT	18,049	17,967	17,966
690 Other Revenue (2010-11 1st year of sparcity aid)	76,763	75,957	97,468
Federal Sources:			
710 Transit of Aids [ARRA stimulus money]			
720 Impact Aid	3,627	3,475	3,600
730 DPI Special Project Grants	79,853	79,671	79,736
740 Payments for Services			
750 IASA Grants (Title I & Title VI)	168,646	130,501	133,685
760 JTPA			
770 Other Federal Revenue Through Local Units			
780 Other Federal Revenue Through State	50737	59,946	51,087
790 Direct Federal Aid - Grants Title 7 & REAP	9,500	7,249	7,646
Other Financing Sources:			

## 2015-16 Budget - Informational Section

850 Reorganization Settlement			
860 Compensation, Fixed Assets	19902	426	0
870 Long-Term Obligations	14995	0	
890 Miscellaneous			
Other Revenues:			
960 Adjustments			
970 Refund of Disbursement	18,235	13,935	38,276
980 Medical Service Reimbursement			
990 Miscellaneous			
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>4,254,653</b>	<b>4,106,227</b>	<b>4,116,000</b>
<b>BUDGET ADOPTION FUND 10</b>	<b>Audited 2013-14</b>	<b>Audited 2014-15</b>	<b>Budget 2015-16</b>
<b>EXPENDITURES &amp; OTHER USES</b>			
<b>Instruction:</b>			
110 000 Undifferentiated Curriculum	738,568	729,584	756,443
120 000 Regular Curriculum	691,644	711,110	686,424
130 000 Vocational Curriculum	206,258	197,079	165,483
140 000 Physical Curriculum	90,408	88,820	91,820
150 000 Special Curriculum			
160 000 Co-curricular	94,743	93,817	111,004
170 000 Other Special Needs (Gifted, etc.)			
Support Services			
210 000 Pupil Services	93,341	89,924	93,201
220 000 Instructional Staff Services	34,615	30,975	28,970
230 000 General Administration	161,395	172,173	183,452
240 000 Principal	182,589	165,895	170,875
250 000 Business Administration	810,728	784,844	771,255
260 000 Central Services	120,473	107,538	146,898
270 000 Insurance & Judgments	61,649	76,997	77,100
280 000 Debt Services	2,788	0	
290 000 Other Support Services	96,506	92,241	49,225
Non-Program Transactions			
410 000 Inter-fund Operating Transfers	469,442	412,167	368,503
430 000 Instruction Service Payments (tuition)	386,459	410,605	415,347
490 000 Other Non-Program Transactions -includes tax chargebacks)			
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>4,241,606</b>	<b>4,163,769</b>	<b>4,116,000</b>
<b>BEGINNING FUND BALANCE</b>	<b>2,584,091</b>	<b>2,597,135</b>	<b>2,539,600</b>
Non Spendable	24,953	41,267	41,267
Restricted	0		
Committed	0		
Assigned	1,480,000	1,480,000	1,480,000
Unassigned	1,092,182	1,018,333	1,018,333
<b>ENDING FUND BALANCE</b>	<b>2,597,135</b>	<b>2,539,600</b>	<b>2,539,600</b>

## 2015-16 Budget - Informational Section

<b>BUDGET ADOPTION</b>	<b>Audited 2013-14</b>	<b>Audited 2014-15</b>	<b>Budget 2015-16</b>
<b>SPECIAL PROJECT FUNDS (FUND 20)</b>	<b>Audited 2013-14</b>	<b>Audited 2014-15</b>	<b>Budget 2015-16</b>
900 000 Beginning Fund Balance	0	0	0
900 000 Ending Fund Balance	0	0	0
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>638,992</b>	<b>643,783</b>	<b>567,531</b>
100 000 Instruction	521,163	487,993	415,255
200 000 Support Services	100,831	113,980	144,245
400 000 Non-Program Transactions	16,998	22,004	8,031
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>638,992</b>	<b>638,992</b>	<b>567,531</b>
<b>DEBT SERVICE (FUND 30)</b>	<b>Audited 2013-14</b>	<b>Audited 2014-15</b>	<b>Budget 2015-16</b>
900 000 Beginning Balance	42,245	40,774	36,780
900 000 Ending Fund Balance	40,774	36,780	1,568
200 Property Tax & Interest	334,469	334,350	304,132
800 Long term bond refinancing			
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>334,469</b>	<b>334,368</b>	<b>304,132</b>
281 000 Long-Term Capital Debt- Principal	265,000	270,000	280,000
281 000 Operational - interest & fees	13,900	10,190	2,800
282 000 Long-Term Debt Refinancing	423	423	613
282 000 Refinancing Fees & Interest	0	0	0
289 000 Other Debt - WRS - Principal	31,277	35,141	36,758
289 000 Other Debt - WRS - Interest	25,171	21,307	16,374
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>335,771</b>	<b>337,061</b>	<b>336,545</b>
842 000 INDEBTEDNESS CAPITAL DEBT	560,695	282,800	0
(END OF YEAR) WRS	382,489	347,349	310,593
<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2013-14</b>	<b>Audited 2014-15</b>	<b>Budget 2015-16</b>
900 000 Beginning Fund Balance	0	0	0
992 000 Residual Equity Transfers (Out)			
900 000 Ending Fund Balance	0	0	0
Revenue	133,015	169,365	175,950
Operating Transfer	52,592	27,544	20,687
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>185,607</b>	<b>196,910</b>	<b>196,637</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>185,607</b>	<b>196,910</b>	<b>196,637</b>
<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>2013-14</b>	<b>2014-15</b>	<b>Budget 2015-16</b>
900 000 Beginning Fund Balance	0	0	5180
992 000 Residual Equity Transfers (Out)			
900 000 Ending Fund Balance	0	0	0
<b>TOTAL REVENUES &amp; OTHER SOURCES</b>	<b>130,957</b>	<b>130,957</b>	<b>130,957</b>
<b>TOTAL EXPENDITURES &amp; OTHER USES</b>	<b>130,957</b>	<b>125,777</b>	<b>136,137</b>

*Treasurers Report and Audit Report*

*June 30, 2015*

Public school districts in Wisconsin are required to annually have an independent of their financial statements, accounting, and records. A complete audit report is available in the district office or on the school district’s website.

**AUDIT REPORT NOTATIONS**

The audit for the year ending June 30, 2015 has been completed. Listed below is a summary of various aspects of the report:

**TREASURER’S REPORT  
JUNE 30, 2015  
SCHOOL DISTRICT OF WINTER**

**Cash and Investment Balances at June 30, 2015**

June 30, 2015 cash and investment balances were as follows:

General Fund	\$ 1,310,462
Debt Service Funds:	
Non-Referendum	1,568
Referendum	35,212
Student Activity Fund	72,535
Private Benefit Trust	779,497
Community Services Fund	12,909
Total	<u>\$ 2,212,183</u>

**AUDIT REPORT NOTATIONS  
For The Year Ended June 30, 2015**

The audit for the year ending June 30, 2015 has been completed. Listed below is a summary of various aspects of the report:

**Cash and Investments, Receivables, Payables, and Fund Balances:**

	Cash and Investments	Receivables	Inventory and Prepaid Expenses	Payables	Fund Balance
General Fund	\$ 1,310,462	\$ 1,556,771	\$ 41,267	\$ 368,900	\$2,530,600
Special Education Fund	-	58,709	-	58,709	-
Debt Service Funds:					
Non-Referendum	1,568	-	-	-	1,568
Referendum	35,212	-	-	-	35,212
Food Service Fund	-	1,548	4,079	5,627	-
Student Activity Fund	72,535	-	-	72,535	-
Private Benefit Trust	779,497	-	-	-	779,497
Community Services Fund	12,909	42	-	7,771	5,180
	<u>\$ 2,212,183</u>	<u>\$ 1,617,070</u>	<u>\$ 45,346</u>	<u>\$ 513,542</u>	<u>\$3,361,057</u>

**Taxes Receivable**

Taxing districts owed the District \$1,400,132 at June 30, 2015 on the 2014 tax levy. This amount was received from Rusk and Sawyer Counties on August 20, 2015.

**Accounts and Payroll Items Payable**

At June 30, 2015, the District had vendor accounts payable of \$10,607 and teachers’ summer payroll related items payable of \$357,553. These amounts were paid during the normal course of business in July and August, 2015.

**Long-Term Indebtedness**

Long-term debt of the District totaled \$635,515 at June 30, 2015. Future maturities extend to January 13, 2023, at interest rates of 0.90 to 4.7145 percent.

Principal and interest payments on long-term debt during the year ended June 30, 2015 were \$310,085 and \$32,029, respectively.

**Other Long-Term Obligations**

At June 30, 2015, the District was obligated to employees for vested employee benefits in the amounts of \$215,503.

## Appendix

### A. Annual Meeting Agenda

ANNUAL MEETING
----------------

**ANNUAL MEETING  
WINTER SCHOOL DISTRICT  
LIBRARY  
OCTOBER 26, 2015  
8:00 P.M.**

**AGENDA**

- I. Call to Order -President Dale Thompson
- II. Election of a Chairperson
- III. Remarks/Introductions - President Dale Thompson
- IV. Treasurer’s Report - Brian Cody
- V. Presentation of the 2015-16 Budget - Kurt Lindau, District Administrator
- VI. Adopt Tax Levy for 2015-16 Operations, Community Service, and Debt Service
- VII. Authorize the Board to Accept or Sell Buildings and/or Property
- VIII. Authorize the District to Short Term Borrow Money for Operations
- IX. Designate the Chippewa Valley Bank as the Official Depository
- X. Allow the School District to Contract for Legal Services
- XI. Set Board Member Salaries: Currently \$1474 - President, Clerk, Treasurer; \$1155 - Vice President; \$1078 – Directors; \$27.50-Committee/Special Meetings and \$44 Meetings Over 4 Hours
- XII. Authorize Payment of Actual and Necessary Expenses for Board Members when Traveling in Performance of their Duties
- XIII. Set the Date for the 2016 Annual Meeting as Monday October 24, 2016
- XIV. Designate Fund Balance for Operational Purposes
- XV. Reading and Approval of the 2015 Annual Meeting Minutes
- XVI. Adjourn

*B. 2014 Annual Meeting Minutes*

**ANNUAL MEETING  
SCHOOL DISTRICT OF WINTER  
BOARD OF EDUCATION  
Monday, October 27, 2014  
Library**

The Annual Meeting was called to order at 8:05 p.m. by President Thompson

Members present: Sajdera, Olson, Kinsley, Ryan Cody, Thompson and Bodo  
Also present: District Administrator, Kurt Lindau and 3 members in the audience

Olson moved to nominate Thompson as chairperson of the annual meeting, second by Ryan. There being no other nominations, Motion carried.

Thompson gave introductions

Board Treasurer, Cody, read the treasurer's report. Motion by Olson, second by Bodo to approve the treasurer's report with corrected numbers to read \$2,100,976 total Cash and Investments; \$1,739,786 total Receivables; \$474,215 total Payables; and \$3,366,548 total Fund Balance. All in favor. Motion carried

District Administrator, Kurt Lindau, presented the 2014-15 tentative budget.

Motion by Sajdera, second by Olson to adopt the 2014-15 tentative budget. All in favor. Motion carried.

Motion by Cody, second by Bodo to set the tax levy for 2014-2015 Operational Fund 10, Debt Service and Community Education as presented. All in favor. Motion Carried

Motion by Olson, second by Thompson to authorize the School Board to accept or sell buildings and/or property. All in favor. Motion carried

Motion by Ryan, second by Bodo to authorize the School Board to short term borrow money up to \$1,000,000.00 to operate the school. All in favor. Motion carried

Motion by Sajdera, second by Kinsley to designate the Chippewa Valley Bank as the official depository. All in favor. Motion carried

Motion by Cody, second by Ryan to allow the School District to contract for legal services. All in favor. Motion carried



## 2015-16 Budget - Appendix

Motion by Adam Zopp second by Dave Schuck to set the current school board member salaries at \$1474 for President, Treasurer and Clerk; \$1155 for Vice-President; \$1078 for Directors, \$27.50 for Committee/Special meetings and \$44 for meetings over 4 hours. All in favor. Motion carried.

Motion by Kinsley, second by Thompson to authorize payment of actual and necessary expenses for Board members when traveling in performance of their duties. All in favor. Motion carried

Motion by Olson, second by Sajdera to set the date for the 2015 annual meeting for Monday, October 26, 2015 at 8:00 p.m. All in favor. Motion carried

Motion by Olson, second by Bodo to designate fund balance for operational purposes. All in favor. Motion carried.

2014 Annual meeting minutes were read back by administrative assistant, Mary Dennis.

Motion by Cody, second by Thompson to approve 2014 Annual meeting minutes. Motion carried.

Motion by Kinsley, second by Thompson to adjourn at 8:51 p.m. All in favor. Motion carried.

President Thompson called the **Special Meeting** to order at 8:52 p.m.

Roll Call:

Members Present: Sajdera, Kinsley, Ryan, Olson, Cody, Thompson and Bodo

Also Present: District Administrator, Kurt Lindau and 3 members in the audience

Motion by Bodo, second by Sajdera to set the school district levy of \$3,733,004 on the equalized valuation of the real property of the Winter School District; \$3,267,697 for Operational Fund 10; \$130,957 for Community Service of the school district and \$334,350 for Debt Service for the 2014-15 school year. Motion Carried.

Motion by Ryan, second by Olson to adjourn at 8:53 p.m. All in favor. Motion carried

Respectfully submitted,

---

Renee Sajdera, Clerk

---

Dale Thompson, President  
(Signature of Approval)

## 2015-16 Budget - Appendix

### C. Powers of the Annual Meeting

The annual meeting of a common or union high school may:

1. CHAIRMAN AND CLERK. Elect a chairperson and, in the absence of the school district clerk, elect a person to act as the clerk of the meeting.
2. ADJOURNMENT. Adjourn from time to time.
3. SALARIES OF SCHOOL BOARD MEMBERS. Vote annual salaries for school board members or an amount for each school board meeting the member actually attends.
4. REIMBURSEMENT TO SCHOOL BOARD MEMBERS. Authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of duties and the reimbursement of a school board member for actual loss of earnings when duties require the school board member to be absent from regular employment.
5. BUILDING SITES. Designate sites for school district buildings and provide for the erection of suitable buildings or for the lease of suitable buildings for a period not exceeding 20 years with annual rentals as fixed by the lease.
- 5m. REAL ESTATE. Authorized the school board to acquire, by purchase or condemnation under ch. 32, real estate and structures and facilities appurtenant to such real estate necessary for school district purposes.
6. TAX FOR SITES, BULDINGS AND MAINTENANCE. Vote a tax to purchase, operate and maintain transportation vehicles and to purchase liability insurance for such vehicles, and to finance contracts for the use and services of such vehicles.
7. TAX FOR TRANSPORTATION VEHICLES. Vote a tax to purchase, operate and maintain transportation vehicles and to purchase liability insurance for such vehicles, and to finance contracts for the use and services of such vehicles.
8. TAX FOR OPERATION. Vote a tax for the operation of the school of the district.
9. TAX FOR DEBTS. Vote a tax necessary to discharge any debts or liabilities of the school district.
10. SCHOOL DEBT SERVICE FUND. Vote a tax to create a fund for the purpose of paying all current bonded indebtedness for capital expenditures. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose, except by Sec. 67.11, or be transferred to any other fund except by authorization by a two-thirds majority vote of the total number of electors of the school district.

## 2015-16 Budget - Appendix

- 10m. SCHOOL CAPITAL EXPANSION FUND. Vote a tax to create a fund for the purpose of financing all current and future capital expenditures related to buildings and sites. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose or be transferred to any other fund except by authorization by a majority vote of the electors present at a subsequent annual meeting and only if notice that the issue would be on the agenda was included in the notice of the subsequent annual meeting under Sec. 120.08(1)(c).
11. TAX FOR RECREATION AUTHORITY. Vote a tax for the purposes specified in Sec. 66.527.
12. SALE OF PROPERTY. Authorize the sale of any property belonging to and not needed by the school district. If a school site or other lands are to be abandoned which were acquired or are held upon condition that they revert to the prior owner when no longer used for school purposes, the school board shall sell any school buildings thereon or move them to another site within eight months after the school buildings cease to be used for school purposes or the site ceases to be maintained as a school district playground or park.
13. SCHOOL TERM. Fix the number of days school shall be held during the school term at not less than 180 days. If the annual meeting does not fix the number of days, the school board shall fix the number of days. A subsequent school district meeting or school board shall act only to change the number of days school shall be held during the school term.
14. LEGAL PROCEEDINGS. Direct and provide for the prosecution or defense of any action or proceedings in which the school district is interested.
15. TEXTBOOKS. Authorize the school board to furnish textbooks under conditions prescribed by the annual meeting or by the school board. The authorization shall continue in effect until revoked at a subsequent annual meeting.
16. SCHOOL LUNCHES. Direct the school board to furnish school lunches to the pupils of the school district and appropriate funds for that purpose.
17. CONSOLIDATION OF HIGH SCHOOL. In a union high school district, vote to consolidate schools or to discontinue a school where more than one high school is operated by the school district.

## 2015-16 Budget - Appendix

### D. Fund and Function Definitions

#### *Fund Definitions*

The following are funds reported in the school district's Annual and Budget reports to the DPI categorized by the activities that occur within the funds. The reported funds in each category have similar function-object expenditure coding.

#### *Instructional Funds*

Instructional funds are funds where elementary and secondary instruction (i.e. K - 12) activities (100 000 function series) pupil support activities (210 000 function series) or instructional staff support (220 000 function series) are recorded.

#### *Fund 10 General Fund*

The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

#### *Fund 21 Special Revenue Trust Fund*

This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

#### *Fund 23 –TEACH//Fund*

This fund is used to account for programs funded with grants and loans from the TEACH Wisconsin Board. There may be a fund balance or a deficit in this fund as permitted by the TEACH Board. No separate cash or investment accounts are required for this fund. Any interest earnings resulting from an invested balance in this fund should be credited to this fund.

#### *Fund 27 Special Education Fund*

This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid or charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. No fund balance or deficit can exist in this fund.

#### *Fund 29 Other Special Project Funds*

Used to report special revenue K - 12 instructional programs not required to be discretely reported in Funds 21, 23, or 27. The district may account for in such programs in Funds 22, 24, 25, 26, 28 (which are not presently assigned by DPI for reporting purposes) and/or Fund 29. If the district uses funds other than Fund 29, the district must combine and report these funds as Fund 29. A fund balance may exist in this fund.

Programs reported as Fund 29 include Federal Indian Education funded programs and "Head Start" revenues used to fund for K-12 instructional programs. "Head Start" revenues used in district operated child care operations are to be reported in Fund 80, Community Services.

#### *Fund 91 Packaged Services*

This fund is used to account for expenditures made by a host district for programs made available to other districts through a CESA. The CESA makes the packaged service available to school districts. The participating districts, including the host district, will pay CESA for their share of the program. CESA payments to the host district are the only revenue recorded in this sub fund and must equal expenditures. The CESA applies for any program related aid and handles any required aid distribution. No fund balance or deficit can exist in this fund.

#### *Fund 93 TEACH Program Consortium*

This fund is used to account for consortia programs funded with grants and loans from the TEACH Wisconsin Board. There may be a fund balance or a deficit in this fund as permitted by the TEACH Board.

#### *Fund 99 Other Package and Cooperative Program Funds*

## 2015-16 Budget - Appendix

This fund is to be used for all other types of cooperative instructional funds. No fund balance or deficit can exist in this fund.

### *Function Definitions*

The function describes the purpose (activity) for which a service or material object is acquired. Functions are divided into sub functions that are more discrete descriptions of the overall function. The reported function categories should not be construed to dictate an organizational structure for the district's programs, departments, classes, etc. Rather, they are groupings often required for external reporting. The district should consider using the WUFAR local/optional dimensions if an accounting system incorporating units or other discrete reporting is required.

### 100 000 INSTRUCTION

#### *11000 Undifferentiated Curriculum*

An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils. Examples include a language arts/social studies core program or a first-grade class where a teacher teaches reading, writing, arithmetic, penmanship, etc. to the same group of pupils. *This definition does not imply that only elementary level programs are coded her.*

#### *12000 Regular Curriculum*

An instructional setting in which a teacher is responsible for instructing a group of pupils in only one curricular area not required to be reported under vocational, health, special or co-curriculum functions.

#### *13000 Vocational Curriculum*

Instructional activities that provide students with the opportunity to develop the knowledge, skills, and attitudes needed for employment in an occupational area.

#### *14000 Physical Curriculum*

Instructional activities concerned with health and safety in daily living, physical education, and recreation. *Appropriate sub-function coding will be necessary for claiming Driver's Education Aid.*

#### *15000 Special Education Curriculum*

Instructional activities for pupils with disabilities and provided by specially qualified personnel as required by an Individual Educational Program (IEP) for such pupils. *Appropriate sub-function coding will be necessary for claiming Special Education Aid.*

#### *16000 Co-Curricular Activities*

Instructional activities under the guidance and supervision of school staff designed to provide students such experiences as motivation, enjoyment and improvement of skills. Co-curricular activities supplement the regular instructional activities and include such activities as band, chorus, speech and debate, athletics.

### 200 000 SUPPORT SERVICES

#### *210000 Pupil Services*

Activities designed to assess and improve the well-being of students and to supplement the teaching process.

#### *220000 Instructional Staff Services*

Activities associated with assisting the instructional staff with the content and process of providing learning experiences for students.

#### *230000 General Administration*

Activities concerned with establishing and administering overall district policies. Include here activities of the school board, district administrator, district-wide community relations administrators, state and federal relations (including activities associated with grant procurement). Activities associated with the overall administration of a school are coded to function 240 000, "School Building Administration". Activities associated with district business officials are coded to function 251000 "Direction of Business". Activities associated with instructional services administration are coded to the appropriate sub-function in the 220 000 series, "Instructional Services".

## 2015-16 Budget - Appendix

### *240000 School Building Administration*

Activities concerned with directing and managing the operation of a particular school. Included here are activities of the principal, assistant principals and other assistants in the general supervision of school operations, staff evaluation, duty assignment, school records, and coordination of school instructional activities.

### *250000 Business Administration*

Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the district, including the fiscal and internal services necessary for the district operations.

### *260000 Central Services*

Activities of a district-wide nature, other than general administration, which support other instructional supporting service programs. Included here are planning, research, development, information, personnel, and information technology services. Training for non-instructional staff is recorded here. Training for instructional staff is recorded in function 221 000 "Improvement of Instruction."

### *270000 Insurance & Judgments*

Insurance premiums for district liability, property, fidelity, unemployment compensation. Also recorded here are costs of insurance consultants and other costs related to the preceding items. Employee benefit insurance is classified to the function relating to the employee's salary. Insurance relating to pupil transportation is recorded under function 256 000 "Pupil Transportation". Judgments by court, state or federal agencies against the district are included in this function. Also included here are "out of court" settlements which if fully adjudicated, could have resulted in a judgment against the district. Costs resulting from failure to pay bills or debt service are recorded against the appropriate function related to the bill or debt service expenditure.

### *280000 Debt Services*

Expenditures for temporary borrowing interest, long-term debt principal and interest (bonds, notes, state trust fund loans, land contracts, capital leases) and related fiscal service costs.

### *290000 Other Support Services*

Included here are CESA general administration charges and payments to a CESA for building acquisition or remodeling, either by separate billing or by a surcharge to contracts. CESA program administration costs are charges to the related function code. Also included here are expenditures for post-employment benefits such as severance pay or use of accumulated sick leave, either as a lump sum payment or used as insurance premiums. A payoff of a pension system prior service liability using General Fund resources is also included here.

## 300 000 COMMUNITY SERVICES

### *30 0000 Community Services*

Activities not directly related to providing elementary and secondary educational programs that are required to be recorded in Fund 80 "Community Services".

## 400 000 NON PROGRAM TRANSACTIONS

### *410000 Operating Transfers to Another Fund*

An interfund transfer other than a residual equity transfer. Operating transfers are allowed only as permitted in the Budget and Annual Reports.

### *420000 Fiduciary Fund Expenditures*

Expenditures from a fiduciary fund, Funds 71, 72, 73, or 76.

### *430000 Purchased Instructional Services*

E. 2015-16 Revenue Limit Worksheet

DISTRICT: Winter 6615				2015-2016 Revenue Limit Worksheet			
<b>DATA AS OF 10/13/2015 11:00 AM</b>				1.	2014-15 Base Revenue (Funds 10, 38, 41)	(from left)	3,395,964
<b>Line 1 Amount May Not Exceed Line 11 minus Line 7B of Final 14-15 Revenue Limit</b>				2.	Base Sept Membership Avg (12+.4ss, 13+.4ss, 14+.4ss/3)	(from left)	319
2014-15 General Aid Certification (14-15 Line 12A, src 621)	+	153,690		3.	2014-15 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,645.66
2014-15 Computer Aid Received (14-15 Line 17, Src 691)	+	154		4.	2015-16 Per Member Change (A+B)		0.00
2014-15 Hi Pov Aid (14-15 Line 12B, src 628)	+	0		A.	Allowed Per Pupil Change (15-16 = +\$.00/Member)	0.00	
2014-15 Fnd 10 Levy Cert (14-15 Line 18, Src 211)	+	3,267,697		B.	Low Rev Incr ((9,100 - (3 + 4A))-4C) <b>Not &lt; 0</b>	0	
2014-15 Fnd 38 Levy Cert (14-15 Line 14B, Src 210)	+	56,450		C.	Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
2014-15 Fnd 41 Levy Cert (14-15 Line 14C, Src 210)	+	0		5.	2015-16 Maximum Revenue / Member (Ln 3 + Ln 4)		10,645.66
2014-15 Aid Penalty for Over Levy (14-15 FINAL Rev Limit Worksheet)	-	0		6.	Current Membership Avg (13+.4ss, 14+.4ss, 15+.4ss/3)	(from left)	316
2014-15 Total Levy for All Levied Non-Recurring Exemptions*	-	82,027		7.	2015-16 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	3,395,964
<b>Line 1 NET 2014-15 Base Revenue</b>	=	<b>3,395,964</b>		A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	3,364,029	
*For 2014-15 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Uncounted Open-Enroll. Pupils)				B.	Hold Harmless Non-Recurring Exemption	31,935	
<b>September &amp; Summer FTE Membership Averages</b>				B.	Total Recurring Exemptions (A+B+C+D+E)	(rounded)	152
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.				A.	Prior Year Carryover	0	
<b>Line 2: Base Avg: (12+.4ss)+(13+.4ss)+(14+.4ss) / 3 =</b>			<b>319</b>	B.	Transfer of Service	0	
2012	2013	2014		C.	Transfer of Territory/Other Reorg (if negative, include sign)	0	
Summer fte:	0	0	3	D.	Federal Impact Aid Loss (2013-14 to 2014-15)	152	
% (40,40,40)	0	0	1	E.	Recurring Referenda to Exceed (If 2015-16 is first year)	0	<<Enter if not pre-filled
Sept fte:	320	318	319	9.	2015-16 Limit with Recurring Exemptions (Ln 7 + Ln 8)		3,396,116
Total fte	320	318	320	10.	Total 2015-16 Non-Recurring Exemptions (A+B+C+D+E+F+G+H)		31,937
<b>Line 6: Curr Avg: (13+.4ss)+(14+.4ss)+(15+.4ss) / 3 =</b>			<b>316</b>	A.	Non-Recurring Referenda to Exceed 2015-16 Limit	0	<<Enter if not pre-filled
2013	2014	2015		B.	Declining Enrollment Exemption for 2015-16 (from left)	31,937	
Summer fte:	0	3	5	C.	Energy Efficiency Net Exemption for 2015-16 (see pg 2 for detail)	0	<<Enter if not pre-filled
% (40,40,40)	0	1	2	D.	Adjustment for Refunded or Rescinded Taxes for 2015-16	0	
Sept fte:	318	319	308	E.	Prior Year Open Enrollment (uncounted pupils)	0	
Total fte	318	320	310	F.	Reduction for Ineligible Fund 80 Expendts (enter as negative)	0	
<b>Line 10B: Declining Enrollment Exemption =</b>			<b>31,937</b>	G.	Environmental Remediation Exemption	0	
Average FTE Loss (Line 2 - Line 6, if > 0)			3	H.	Adjustment for New Choice Pupils in 2015-16 (FTE x line 5 above)	0	
X 1.00 =			3	11.	2015-16 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		3,428,053
<b>X (Line 5, Maximum 2015-2016 Revenue per Memb) =</b>			<b>10,645.66</b>	12.	Total Aid to be Used in Computation (12A + 12B)		151,714
Non-Recurring Exemption Amount:			31,937	A.	<b>2015-16 OCTOBER 15 GENERAL AID CERTIFICATION</b>	130,540	
				B.	State Aid to High Poverty Districts (not all districts)	21,174	
				<b>REMEMBER TO REPLACE THE JULY 1 ESTIMATE WITH THE OCTOBER 15 CERT WHEN AVAILABLE.</b>			
<b>Line 17: State Aid for Exempt Computers =</b>			<b>1,468</b>	13.	<b>Allowable Limited Revenue: (Line 11 - Line 12)</b>		<b>3,276,339</b>
Line 17 = A X (Line 16 / C) (to 8 decimals)			(Rounds to Dollar)		(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		
<b>2015 Property Values (October 1, 2015 Values from DOR)</b>				14.	<b>Total Limited Revenue To Be Used (A+B+C)</b>	Not > line 13	3,276,339
A. 2015 Exempt Computer Property Valuation	Required	+	180,100	<b>Entries Required Below: Amnts Needed by Purpose and Fund:</b>			
B. 2015 TIF-Out Tax Apportionment Equalized Valuation		+	448,737,860	A.	Gen Operations: Fnd 10 including Src 211 & Src 691	3,223,207	(Proposed Fund 10)
C. 2015 TIF-Out Value plus Exempt Computers (A + B)		=	448,917,960	B.	Non-Referendum Debt (inside limit) Fnd 38 Src 211	53,132	(to Budget Rpt)
<i>Computer aid replaces a portion of proposed Fund 10 Levy</i>				C.	Capital Exp, Annual Meeting Approved: Fnd 41 Src 211		(to Budget Rpt)
				15.	Total Revenue from Other Levies (A+B+C+D)	(A+B+C+D):	381,957
				A.	Referendum Apprvd Debt (Non Fund 38 Debt-Src 211)	251,000	
				B.	Community Services (Fnd 80 Src 211)	130,957	(to Budget Rpt)
				C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)		(to Budget Rpt)
				D.	Other Levy Revenue - Milw aukes & Kenosha Only		(to Budget Rpt)
				16.	Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)	3,274,871	3,658,296
				17.	Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	(to Budget Rpt)	1,468
				<b>Fnd 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget</b>			
				<i>Line 18 (not 14A) is the Fund 10 Levy certified by the Board.</i>			
				19.	<b>Total Fall, 2015 All Fund Tax Levy (14B + 14C + 15 + 18)</b>		<b>3,656,828</b>
				<i>Line 19 is the total levy to be apportioned in the PI-401.</i>			
					Levy Rate =		0.00814914
<b>CELL COLOR KEY: Auto-Calc DPI Data District Enters</b>							
<b>Districts are responsible for the integrity of the revenue limit data &amp; computation. Data appearing here reflects information submitted to DPI and is unaudited.</b>							

## F. 2015 Full-Time Equivalency For Revenue Cap Calculation

Grade	Pupil Count	Subtract Non-Resident Reductions	Plus Resident Additions	September, 2015 FTE
EC/SE	3			3/1.5 FTE (=2FTE)
4K	14	-2	1	13/7.8 FTE(=8FTE)
KG	18		1	19
1	23	-1	3	25
2	16	-1	3	18
3	24		2	26
4	18	-1	4	21
5	17		3	20
<b>Building Total</b>	<b>133</b>	<b>-5</b>	<b>17</b>	<b>145/139</b>
6	13	-1	3	15
7	19		4	23
8	21		9	30
<b>Building Total</b>	<b>53</b>	<b>-1</b>	<b>16</b>	<b>68</b>
9	20		10	30
10	16	-1	5	20
11	16		5	21
12	25		5	30
<b>Building Total</b>	<b>77</b>	<b>-1</b>	<b>25</b>	<b>101</b>
<b>September FTE</b>	<b>263</b>	<b>-7</b>	<b>58</b>	<b>314/308</b>
<b>Summer School</b>				<b>2*</b>
<b>Total FTE</b>				<b>316/310</b>



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*G. 2015 Auditors Report*

*Pending Completion*

## H. School Board Salary Report

### School Board Salary Report 2015

Schools	President	Clerk Only	VP	Treasurer	Other Members	Per Meeting (Inc. Committees)
Amery	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	
Birchwood	\$1,700	\$1,700	\$1,700	\$1,700	\$1,700	Out of district expenses
Bruce	\$1,140	\$1,330	\$950	\$1,140	\$950	\$35 officers extra mtg., \$25 directors extra mtg., \$45 and mileage (IRS rate) full day mtg./convention
Cameron	\$100 per mtg. - 1 per month	\$100 per mtg. - 1 per month	\$100 per mtg. - 1 per month	\$100 per mtg. - 1 per month	\$100 per mtg. - 1 per month	
Clayton	\$2,300	\$2,300	\$2,100	\$2,300	\$2,100	Nothing else
Clear Lake	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	All expenses outside of the district paid
Cornell	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	\$35 per special meeting
Cumberland	\$70 per mtg.	\$75 per mtg.	\$70 per mtg.	\$70 per mtg.	\$70 per mtg.	
Flambeau	\$330	\$330	\$165	\$330	\$165	Each receives \$50 per mtg. above base. Negotiations Committee \$50 per meeting
Frederic	\$1,800	\$1,800	\$1,800	\$1,800	\$1,800	
Grantsburg	\$500	\$400			Avg. \$1500 per yr.	\$50 each additional mtg.
Lake Holcombe	\$ 1075 + \$360	\$1075 + \$475	\$1,075	\$1,075	\$1,075	
Luck	\$1,500	\$1,400	\$1,400	\$1,400	\$1,400	
New Auburn	\$1,700	\$1,600	\$1,600	\$1,600	\$1,600	Per diem outside district
Northwood	\$1,500	\$1,500	\$1,000	\$1,000	\$1,000	Extra mtg. \$50 per day
Osceola	\$3,000	\$3,000	\$3,000	\$3,000	\$3,000	
Prairie Farm	\$800	\$800		\$700	\$650	\$30 additional mtgs., \$75 all day mtgs. + extra costs
Shell Lake	\$1,750	\$1,750	\$1,600	\$1,600	\$1,500	
Siren	\$55 per mtg.	\$55 per mtg.	\$55 per mtg.	\$55 per mtg.	\$50 per mtg.	Actual expenses not to exceed \$85 per day
Spooner	\$1,500	\$1,500	\$1,500	\$1,500	\$1,500	
St. Croix Falls	\$3,000	\$2,500	\$2,500	\$2,500	\$2,500	
Turtle Lake	\$2,806	\$3,041	\$2,571	\$2,571	\$2,571	Mileage per diem - 1/2 day \$45, Full day \$90
Unity	\$1,400	\$1,400	\$1,400	\$1,400	\$1400 per year	\$25 each additional mtg.
Webster	\$500 + \$60 per mtg.	\$500 + \$60 per mtg.	\$60 per mtg.	\$500 + \$60 per mtg.	Avg. \$720 per year + \$60 per mtg.	\$60 each additional mtg + mileage \$27.50 each additional mtg and
Winter	\$1,474	\$1,474	\$1,155	\$1,474	\$1,078	\$44 over 4 hours

## 2015-16 Budget - Appendix

### I. Tax Apportionment Equalized Value

<b>MUNICIPALITY</b>	<b>2013 VALUATION</b>	<b>2014 VALUATION</b>	<b>2015 VALUATION</b>
Town of Winter	220,427,000.00	207,301,900.00	213,479,200
Town of Hubbard	1,164,662.00	1,193,403.00	1,212,365
Town of Couderay	22,898,014.00	21,946,527.00	22,221,548
Town of Draper	43,968,000.00	44,189,500.00	44,718,700
Town of Hayward	8,410,507.00	8,932,584.00	8,992,258
Town of Hunter	790,875.00	812,895.00	847,352
Town of Meadowbrook	18,695,783.00	19,567,767.00	19,215,737
Town of Ojibwa	51,795,700.00	51,242,100.00	53,824,300
Town of Radisson	65,562,800.00	60,190,500.00	61,676,300
Village of Couderay	3,491,000.00	3,198,800.00	3,114,500
Village of Radisson	6,693,300.00	7,212,400.00	7,061,600
Village of Winter	12,906,000.00	12,627,900.00	12,374,000
<b>District Totals</b>	<b>457,073,641.00</b>	<b>438,416,276.00</b>	<b>448,737,860</b>