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**BUDGET HEARING/SPECIAL BOARD MEETING**

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**DISTRICT OFFICE BOARD ROOM**

**October 28, 2009 – 6:00 P.M.**

**AGENDA**

- I. President's Comments – Pledge of Allegiance
- II. Call to Order
- III. Roll Call
- IV. Approval of Agenda
- V. Budget Hearing – 6:05 p.m.  
Dr. David Poeschl – District Administrator  
Mr. Harley Hellerud – Business Manager
- VI. Approval of 2009-10 Revenues & Expenditures – 6:20 p.m.
- VII. Approval of 2009-10 Tax Levy – 6:25 p.m.
- VIII. Designation of General Fund Balance – 6:30 p.m.
- IX. Adjournment – 6:30 p.m.

**\*\*NOTE\*\***

- \* Times listed are approximate and subject to change
- \* Questions regarding agenda items may be directed to the Committee Chairperson identified below
- \* The Board utilizes a "consent agenda" to approve decisions that the Board has already determined are in the domain of the District Administrator. Items presented in the Consent Agenda may be approved by a single motion without discussion. A Board member may request the Board Chair to remove any item from the Consent Agenda to allow for discussion. However, only the Board as a whole may remove the item for Board action. *Board Policy I.I.*

**Committee Chairperson and Phone Number**

Board President – Steve Shambeau – 258-4000	Building & Grounds – Connie Baldwin – 258-5731
Finance – Dave Erickson – 256-0835	Instructional – Betty Manion – 258-9407
Personnel & Negotiations – Sandy Robinson – 258-0871	Policy – Kirsten Greenfield – 256-4119
Student Services – Stephen Johnson – 258-9530	

<b>SCHOOL DISTRICT OF WAUPACA</b>										10/22/2009
10/23/2008	<b><u>EQUALIZED VALUATION BY MUNICIPALITY</u></b>					<b>(TIF VALUATION OUT)</b>				
<u>Municipality</u>	<u>2007 Valuation</u>	<u>2008 Valuation</u>	<u>Difference</u>	<u>Percent Difference</u>	<u>2009 Valuation</u>	<u>Difference</u>	<u>Percent Difference</u>	<u>Percent of Total 2007</u>	<u>Percent of Total 2008</u>	<u>Percent of Total 2009</u>
City Of Waupaca	\$345,524,900	\$ 348,118,700	\$2,593,800	0.75%	\$ 342,669,400	-\$5,449,300	-1.57%	24.32%	23.43%	<b>23.06%</b>
Town Belmont	\$15,710,343	\$ 16,631,303	\$920,960	5.86%	15,788,611	-\$842,692	-5.07%	1.11%	1.13%	<b>1.06%</b>
Town Lanark	\$41,988,436	\$ 44,841,311	\$2,852,875	6.79%	44,997,303	\$155,992	0.35%	2.96%	3.06%	<b>3.03%</b>
Town Dayton	\$353,813,949	\$ 377,431,184	\$23,617,235	6.68%	380,575,597	\$3,144,413	0.83%	24.90%	25.74%	<b>25.61%</b>
Town Farmington	\$474,325,900	\$ 478,189,700	\$3,863,800	0.81%	488,580,200	\$10,390,500	2.17%	33.39%	32.61%	<b>32.88%</b>
Town Lind	\$79,053,711	\$ 81,209,672	\$2,155,961	2.73%	86,691,628	\$5,481,956	6.75%	5.56%	5.54%	<b>5.83%</b>
Town Royalton	\$144,802	\$ 157,134	\$12,332	8.52%	153,821	-\$3,313	-2.11%	0.01%	0.01%	<b>0.01%</b>
Town St. Lawrence	\$8,939,136	\$ 9,555,298	\$616,162	6.89%	10,431,547	\$876,249	9.17%	0.63%	0.65%	<b>0.70%</b>
Town Scandinavia	\$14,339,508	\$ 15,686,793	\$1,347,285	9.40%	15,530,476	-\$156,317	-1.00%	1.01%	1.07%	<b>1.05%</b>
Town Waupaca	\$81,973,803	\$ 89,416,951	\$7,443,148	9.08%	95,897,857	\$6,480,906	7.25%	5.77%	6.10%	<b>6.45%</b>
Town Saxeville	\$4,895,034	\$ 5,037,331	\$142,297	2.91%	4,497,903	-\$539,428	-11.02%	0.34%	0.34%	<b>0.30%</b>
Totals	\$1,420,709,522	\$1,466,275,377	\$45,565,855	3.21%	\$ 1,485,814,343	\$ 19,538,966	1.33%	100%	100%	<b>100%</b>

**SCHOOL DISTRICT OF WAUPACA**

10/22/2009

**2009-10 SUMMARY PROPOSED REVENUES/ EXPENDITURES**

**AND FUND BALANCE LEVELS**

<u>Fund</u>	<u>Fund Description</u>	<u>Fund Balance Beginning Balance</u>	<u>Proposed 2009-10 Revenues</u>	<u>Proposed 2009-10 Expenditures</u>	<u>Fund Balance Ending Balance</u>
10	General Fund	\$6,924,563	\$23,071,851	\$23,361,848	\$6,634,566
21	Donations	\$20,242	\$5,000	\$5,000	\$20,242
23	Teach Fund	0	0	0	0
27	Spec Ed Fund	0	3,439,965	3,439,965	0
39	Debt Service Fund	881,033	2,929,000	3,037,748	772,285
41	Capital Projects Fund	685,920	57,690	65,000	678,610
50	Food Service Fund	224,641	1,062,400	1,075,720	211,321
60	Pupil Activity Fund	266,447	620,000	620,000	266,447
72	Expend. Trust Fund	<u>1,376</u>	<u>90</u>	<u>300</u>	<u>1,166</u>
	Grand Totals	<u>\$9,004,222</u>	<u>\$31,185,996</u>	<u>\$31,605,581</u>	<u>\$8,584,637</u>

**SCHOOL DISTRICT OF WAUPACA**  
**COMPARISON OF ACTUAL REVENUE TO PROPOSED BUDGET**

<u>Fd Source</u>	<u>Description</u>	<u>2007-08</u> <u>FY Activity</u>	<u>2008-09</u> <u>FY Activity</u>	<u>2009-10</u> <u>Budget</u>	<u>Increase/(Decrease)</u> <u>Prior Year</u>	<u>Percent</u> <u>Change</u>
<b>GENERAL FUND</b>						
10 R 000 21-	--- TAXES	\$ 8,892,128	\$ 9,330,384	\$ 9,531,304	\$ 200,920	2.3%
10 R 000 24-	--- PAYMENTS FOR SERVICES	10,067	8,969	9,000	31	0.3%
10 R 000 26-	--- SALES NON-CAPITAL	0	15	-	(15)	0.0%
10 R 000 27-	--- SCHOOL ACTIVITY INCOME	27,897	29,371	30,000	629	2.3%
10 R 000 28-	--- INTEREST ON INVESTMENTS	113,999	55,566	50,000	(5,566)	0.0%
10 R 000 29-	--- OTHR LOCAL SOURCE	111,465	94,799	26,800	(67,999)	-61.0%
10 R 000 2--	--- REVENUE FROM LOCAL SOURCES	\$ 9,155,556	\$ 9,519,104	\$ 9,647,104	\$ 128,000	1.4%
10 R 000 34-	--- PAYMENTS FOR SERVICES	\$ 295,139	\$ 305,094	\$ 373,000	\$ 67,906	23.0%
10 R 000 3--	--- INTER-DISTRICT TRANSFERS W/WI	\$ 295,139	\$ 305,094	\$ 373,000	\$ 67,906	23.0%
10 R 000 51-	--- TRANSIT OF AIDS	7,122	4,636	\$ 5,000	\$ 364	5.1%
10 R 000 5--	--- REVENUE INTERMED SOURCE	\$ 7,122	\$ 4,636	\$ 5,000	\$ 364	5.1%
10 R 000 61-	--- STATE AID	\$ 257,392	\$ 248,091	\$ 246,700	\$ (1,391)	-0.5%
10 R 000 62-	--- PAYMENTS IN LIEU OF TAXES	12,289,835	10,937,978	11,489,947	551,969	4.5%
10 R 000 63-	--- SPECIAL PROJECT GRANTS	0	0	-	-	0.0%
10R 000 64-	--- PAYMENT BY STATE	0	1274	4,400	3,126	
10 R 000 65-	--- SAGE AID	533,250	559,623	550,000	(9,623)	-1.8%
10 R 000 66-	--- REVENUE FROM LOCAL GOV'T.	5,357	5,790	5,800	10	0.2%
10 R 000 69-	--- OTHER REV STATE SOURCE	26,610	18,745	17,700	(1,045)	-3.9%
10 R 000 6--	--- REVENUE STATE SOURCES	\$ 13,112,444	\$ 11,771,501	\$ 12,314,547	\$ 543,046	4.1%
10 R 000 71-	--- FEDERAL AID	\$ 13,820	\$ 1,426,532	\$ 20,000	\$ (1,406,532)	-10178%
10 R 000 73-	--- SPECIAL PROJECT GRANTS	119,835	118,016	120,000	1,984	1.7%
10 R 000 75-	--- FED. CHAPTER PROGRAMS	591,429	543,673	540,000	(3,673)	-0.6%
10 R 000 7--	--- REVENUE FROM FEDERAL SOURCES	\$ 725,084	\$ 2,088,221	\$ 680,000	\$ (1,408,221)	-194.2%
10 R 000 86-	--- SALES CAPITAL	\$ 17,370	\$ 32,585	\$ 35,000	\$ 2,415	13.9%
10 R 000 8--	--- NON-REVENUE SOURCES	17,370	32,585	35,000	2,415	13.9%
10 R 000 96-	--- ADJUSTMENTS	\$ -	\$ -	\$ -	\$ -	0.0%
10 R 000 97-	--- REFUND OF DISBURSEMENTS	\$ -	\$ 16,260	\$ 16,000	\$ (260)	0.0%
10 R 000 98-	--- OTHER SOURCES	69,273	0	-	-	0.0%
10 R 000 99-	--- MISCELLANEOUS	1,588	1,166	1,200	34	2.1%
10 R 000 9--	--- OTHER SOURCES OF REVENUE	\$ 70,861	\$ 17,426	\$ 17,200	\$ (226)	-0.3%
<b>10 - - - - -</b>	<b>GENERAL FUND</b>	<b>\$ 23,383,576</b>	<b>\$ 23,738,567</b>	<b>\$ 23,071,851</b>	<b>\$ (666,716)</b>	<b>-2.9%</b>

**SCHOOL DISTRICT OF WAUPACA**  
**COMPARISON OF ACTUAL REVENUE TO PROPOSED BUDGET**

<u>Fd Source</u>	<u>Description</u>	<u>2007-08</u> <u>FY Activity</u>	<u>2008-09</u> <u>FY Activity</u>	<u>2009-10</u> <u>Budget</u>	<u>Increase/(Decrease)</u> <u>Prior Year</u>	<u>Percent</u> <u>Change</u>
<b><u>DONATION FUND</u></b>						
21 R 000 24- ---	PAYMENTS FOR SERVICES	\$ -	\$ -	\$ -	\$ -	0.0%
21 R 000 29- ---	OTHR REVENUE FROM LOCAL SOUR	5,500	14,254	5,000	(9,254)	-168.3%
21 R 000 2-- ---	REVENUE FROM LOCAL SOURCES	\$ 5,500	\$ 14,254	\$ 5,000	\$ (9,254)	-168.3%
21 R 000 73- ---	SPECIAL PROJECT GRANTS	0	0		\$ -	0.0%
21 R 000 7-- ---	REVENUE FROM FEDERAL SOURCES	\$ -	\$ -		\$ -	0.0%
<b>21 - --- --- ---</b>	<b>DONATION TRUST FUND</b>	<b>\$ 5,500</b>	<b>\$ 14,254</b>	<b>\$ 5,000</b>	<b>\$ (9,254)</b>	<b>-168.3%</b>
<b><u>TEACH FUND</u></b>						
23 R 000 28- ---	INTEREST ON INVESTMENTS	\$ -	\$ -	\$ -	\$ -	0.0%
23 R 000 2-- ---	REVENUE FROM LOCAL SOURCES	0	0	-	-	0.0%
23 R 000 31- ---	TRANSIT OF AIDS	\$ -	\$ -	\$ -	\$ -	0.0%
23 R 000 3-- ---	INTER-DISTRICT TRANSFERS W/WI	0	0	-	-	0.0%
<b>23 - --- --- ---</b>	<b>TEACH FUND</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>0.0%</b>
<b><u>SPECIAL EDUCATION</u></b>						
27 R 000 11- ---	TRANSFER FROM GEN FUND	\$ 1,807,696	\$ 1,809,039	\$ 1,694,635	\$ (114,404)	-6.3%
27 R 000 1-- ---	INTERFUND TRANSFERS	\$ 1,807,696	\$ 1,809,039	\$ 1,694,635	\$ (114,404)	-6.3%
27 R 000 29- --	OTHER REVENUE LOCAL SOURCES	\$ -	\$ 250	\$ -		
27 R 000 34- ---	PAYMENTS FOR SERVICES	\$ 75,136	\$ 94,845	\$ 93,200	\$ (1,645)	-2.2%
27 R 000 39- ---	OTHER INTER-DIST TRANSFER W/WI	0	0	-	-	
27 R 000 3-- ---	INTER-DISTRICT TRANSFERS W/WI	\$ 75,136	\$ 94,845	\$ 93,200	\$ (1,645)	-2.2%
27 R 000 51- ---	TRANSIT OF AIDS	\$ 11,745	\$ 16,221	\$ 16,000	\$ (221)	-1.9%
27 R 000 5-- ---	REVENUE FROM INTERMED SOURCE	\$ 11,745	\$ 16,221	\$ 16,000	\$ (221)	-1.9%
27 R 000 61- ---	STATE AID	\$ 675,448	\$ 740,226	\$ 717,000	\$ (23,226)	-3.4%
27 R 000 64- ---	PAYMENTS FOR SERVICES	0	9,284	11,000	1,716.00	
27 R 000 6-- ---	REVENUE FROM STATE SOURCES	\$ 675,448	\$ 749,510	\$ 728,000	\$ (21,510)	-3.2%
27 R 000 73- ---	SPECIAL PROJECT GRANTS	\$ 484,514	\$ 442,173	\$ 828,130	\$ 385,957	79.7%
27 R 000 78- --	MEDICAID	0	78,589	80,000	1,411	
27 R 000 7-- ---	REVENUE FROM FEDERAL SOURCES	\$ 484,514	\$ 520,762	\$ 908,130	\$ 387,368	79.9%
<b>27 - --- --- ---</b>	<b>SPECIAL EDUCATION</b>	<b>\$ 3,054,539</b>	<b>\$ 3,190,627</b>	<b>\$ 3,439,965</b>	<b>\$ 249,338</b>	<b>8.2%</b>

**SCHOOL DISTRICT OF WAUPACA**  
**COMPARISON OF ACTUAL REVENUE TO PROPOSED BUDGET**

<u>Fd Source</u>	<u>Description</u>	<u>2007-08</u> <u>FY Activity</u>	<u>2008-09</u> <u>FY Activity</u>	<u>2009-10</u> <u>Budget</u>	<u>Increase/(Decrease)</u> <u>Prior Year</u>	<u>Percent</u> <u>Change</u>
<b><u>DEBT SERVICE FUND</u></b>						
39 R 000 21- ---	TAXES	\$ 2,820,000	\$ 2,820,000	\$ 2,920,000	\$ 100,000	0.0%
39 R 000 28- ---	INTEREST ON INVESTMENTS	27,447	8,808	9,000	192	0.7%
39 R 000 2-- ---	REVENUE FROM LOCAL SOURCES	\$ 2,847,447	\$ 2,828,808	\$ 2,929,000	\$ 100,192	3.5%
39 R 000 87- ---	BORROWED MONEY	\$	\$	\$	\$	0.0%
39 R 000 8-- ---	NON-REVENUE SOURCES	\$	\$	\$	\$	0.0%
39 R 000 96- ---	ADJUSTMENTS	\$	\$	\$	\$	0.0%
39 R 000 9-- ---	OTHER SOURCES OF REVENUE	\$	\$	\$	\$	0.0%
<b>39 - --- ---</b>	<b>DEBT SERVICE FUND</b>	<b>\$ 2,847,447</b>	<b>\$ 2,845,000</b>	<b>\$ 2,929,000</b>	<b>\$ 84,000</b>	<b>3.0%</b>
<b><u>CAPITAL EXPANSION FUND</u></b>						
41 R 000 21- ---	TAXES	\$ 10,000	\$ 39,348	\$ 36,690	\$ (2,658)	-26.6%
41 R 000 28- ---	INTEREST ON INVESTMENTS	28,454	20,820	21,000	180	0.6%
41 R 000 2-- ---	REVENUE FROM LOCAL SOURCES	\$ 38,454	\$ 60,168	\$ 57,690	\$ (2,478)	-6.4%
<b>41 - --- ---</b>	<b>CAPITAL EXPANSION FUND</b>	<b>\$ 38,454</b>	<b>\$ 60,168</b>	<b>\$ 57,690.00</b>	<b>\$ (2,478)</b>	<b>-6.4%</b>
<b><u>FOOD SERVICE FUND</u></b>						
50 R 000 25- ---	FOOD SERVICE SALES	\$ 596,170	\$ 600,673	\$ 588,800.00	\$ (11,873)	-2.0%
50 R 000 28- ---	INTEREST ON INVESTMENTS	6,512	1,577	1,600	23	0.4%
50 R 000 2-- ---	REVENUE FROM LOCAL SOURCES	\$ 602,682	\$ 602,250	\$ 590,400	\$ (11,850)	-2.0%
50 R 000 61- ---	STATE AID	\$ 26,287	\$ 27,366	\$ 27,000	\$ (366)	-1.4%
50 R 000 6-- ---	REVENUE FROM STATE SOURCES	\$ 26,287	\$ 27,366	\$ 27,000	\$ (366)	-1.4%
50 R 000 71- ---	FEDERAL AID	\$ 392,245	\$ 448,900	\$ 445,000	\$ (3,900)	-1.0%
50 R 000 73- ---	SPECIAL PROJECT GRANTS	0	0	-		0.0%
50 R 000 7-- ---	REVENUE FROM FEDERAL SOURCES	\$ 392,245	\$ 448,900	\$ 445,000	\$ (3,900)	-1.0%
50 R 000 86- ---	SALES CAPITAL	\$ -	\$ -	\$ -	\$ -	0.0%
50 R 000 8-- ---	NON-REVENUE SOURCES	\$ -	\$ -	\$ -	\$ -	0.0%
<b>50 - --- ---</b>	<b>FOOD SERVICE</b>	<b>\$ 1,021,214</b>	<b>\$ 1,078,516</b>	<b>\$ 1,062,400</b>	<b>\$ (16,116)</b>	<b>-1.6%</b>

**SCHOOL DISTRICT OF WAUPACA**  
**COMPARISON OF ACTUAL REVENUE TO PROPOSED BUDGET**

<u>Fd Source</u>	<u>Description</u>	<u>2007-08</u> <u>FY Activity</u>	<u>2008-09</u> <u>FY Activity</u>	<u>2009-10</u> <u>Budget</u>	<u>Increase/(Decrease)</u> <u>Prior Year</u>	<u>Percent</u> <u>Change</u>
<b><u>PUPIL ACTIVITY FUND</u></b>						
60 R 000 27- ---	SCHOOL ACTIVITY INCOME	\$ 575,224	\$ 620,876	\$ 620,000	\$ (876)	-0.2%
60 R 000 2-- ---	REVENUE FROM LOCAL SOURCES	575,224	620,876	620,000	\$ (876)	-0.2%
<b>60 - --- --- -----</b>	<b>PUPIL ACTIVITY FUND</b>	<b><u>\$ 575,224</u></b>	<b><u>\$ 620,876</u></b>	<b><u>\$ 620,000</u></b>	<b><u>\$ (876)</u></b>	<b><u>-0.2%</u></b>
<b><u>SCHOLARSHIP TRUST</u></b>						
72 R 000 28- ---	INTEREST ON INVESTMENTS	\$ 36	\$ 95	\$ 90	\$ (5)	-13.9%
72 R 000 2-- ---	REVENUE FROM LOCAL SOURCES	36	95	90	\$ (5)	-13.9%
<b>72 - --- --- -----</b>	<b>SCHOLARSHIP TRUST</b>	<b><u>\$ 36</u></b>	<b><u>\$ 95</u></b>	<b><u>\$ 90</u></b>	<b><u>\$ (5)</u></b>	<b><u>-13.9%</u></b>
<b><u>GRAND TOTAL</u></b>		<b><u>\$ 30,925,990</u></b>	<b><u>\$ 31,531,911</u></b>	<b><u>\$ 31,185,996</u></b>	<b><u>\$ (345,915)</u></b>	<b><u>-1.1%</u></b>

**SCHOOL DISTRICT OF WAUPACA  
COMPARISON OF ACTUAL TO PROPOSED BUDGET**

<u>Fund</u>	<u>Expenditure Object</u>	<u>2007-08 FY Activity</u>	<u>2008-09 FY Activity</u>	<u>2009-10 Proposed Budget</u>	<u>Increase From Prior Year</u>	<u>Percent Inc./((Dec.))</u>
<b><u>GENERAL FUND</u></b>						
10 E --- 1-- -	SALARIES	\$12,396,438	\$12,705,087	\$ 12,515,315	\$ (189,772)	-1.5%
10 E --- 2-- -	EMPLOYEE BENEFITS	4,710,189	4,992,652	5,119,710	127,058	2.5%
10 E --- 3-- -	PURCHASED SERVICES	2,598,463	2,289,479	2,438,283	148,804	6.5%
10 E --- 4-- -	NON-CAPITAL OBJECTS	919,883	984,963	905,052	-79,911	-8.1%
10 E --- 5-- -	CAPITAL OBJECTS	442,597	363,340	373,988	10,648	2.9%
10 E --- 7-- -	INSURANCE AND JUDGMENTS	179,781	202,957	206,600	3,643	1.8%
10 E --- 8-- -	INTERFUND TRANSFERS	1,807,696	1,809,039	1,694,635	-114,404	-6.3%
10 E --- 9-- -	OTHER OBJECTS	<u>90,274</u>	<u>101,134</u>	<u>108,265</u>	<u>7,131</u>	<u>7.1%</u>
<b>10 - --- ---</b>	<b>GENERAL FUND</b>	<b><u>\$23,145,321</u></b>	<b><u>\$23,448,651</u></b>	<b><u>\$ 23,361,848</u></b>	<b><u>\$ (86,803)</u></b>	<b><u>-0.4%</u></b>
<b><u>DONATION FUND</u></b>						
21 E --- 1-- -	SALARIES	\$	\$ 1,055	\$	\$	
21 E --- 2-- -	EMPLOYEE BENEFITS		191			
21 E --- 3-- -	PURCHASED SERVICES	1,600	1,400		(1,400)	-100.0%
21 E --- 4-- -	NON-CAPITAL OBJECTS	3,665	2,899	3,000	101	3.5%
21 E --- 5-- -	CAPITAL OBJECTS	<u>0</u>	<u>6,833</u>	<u>2000</u>	<u>-4833</u>	
<b>21 - --- ---</b>	<b>DONATION TRUST FUND</b>	<b><u>\$ 5,265</u></b>	<b><u>\$ 12,378</u></b>	<b><u>\$ 5,000</u></b>	<b><u>\$ (7,378)</u></b>	<b><u>-59.6%</u></b>
<b><u>TEACH FUND</u></b>						
23 E --- 3-- -	PURCHASED SERVICES	\$ 11,419	\$ -	\$ -	\$ -	
23 E --- 4-- -	NON-CAPITAL OBJECTS	12,255	0	0	0	
23 E --- 5-- -	CAPITAL OBJECTS	1359	0	0	0	
23 E --- 9-- -	OTHER OBJECTS	<u>3,272</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>23 - --- ---</b>	<b>TEACH FUND</b>	<b><u>\$ 28,305</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	<b><u>\$ -</u></b>	
<b><u>SPECIAL EDUCATION FUND</u></b>						
27 E --- 1-- -	SALARIES	\$ 2,140,792	\$ 2,234,597	\$ 2,259,279	\$ 24,682	1.1%
27 E --- 2-- -	EMPLOYEE BENEFITS	703,745	752,388	776,631	24,243	3.2%
27 E --- 3-- -	PURCHASED SERVICES	146,850	120,803	133,151	12,348	10.2%
27 E --- 4-- -	NON-CAPITAL OBJECTS	41,714	25,607	61,704	36,097	141.0%
27 E --- 5-- -	CAPITAL OBJECTS	4,306	5,983	156,500	150,517	2515.7%
27 E --- 7-- -	INSURANCE AND JUDGMENTS	1,898	1,800	1,900	100	5.6%
27 E --- 8-- -	INTERFUND TRANSFERS	0	0	0	0	0.0%
27 E --- 9-- -	OTHER OBJECTS	<u>15,233</u>	<u>49,450</u>	<u>50,800</u>	<u>1,350</u>	<u>2.7%</u>
<b>27 - --- ---</b>	<b>SPECIAL EDUCATION</b>	<b><u>\$ 3,054,538</u></b>	<b><u>\$ 3,190,628</u></b>	<b><u>\$ 3,439,965</u></b>	<b><u>\$ 249,337</u></b>	<b><u>7.8%</u></b>



**SCHOOL DISTRICT OF WAUPACA  
COMPARISON OF ACTUAL TO PROPOSED BUDGET**

<u>Fund</u>	<u>Expenditure Object</u>	<u>2007-08 FY Activity</u>	<u>2008-09 FY Activity</u>	<u>2009-10 Proposed Budget</u>	<u>Increase From Prior Year</u>	<u>Percent Inc./.(Dec.)</u>
<b><u>DEBT SERVICE FUND</u></b>						
39 E --- 6--	DEBT RETIREMENT	\$ 2,856,531	\$ 2,846,821	\$ 3,037,748	\$ 190,927	6.7%
<b>39 - --- ---</b>	<b>DEBT SERVICE FUND</b>	<b>\$ 2,856,531</b>	<b>\$ 2,846,821</b>	<b>\$ 3,037,748</b>	<b>\$ 190,927</b>	<b>6.7%</b>
<b><u>CAPITAL PROJECT FUND</u></b>						
41 E --- 3--	PURCHASED SERVICES	\$ 5,749	\$ -	\$ 65,000	\$ 65,000	
41 E --- 4--	NON-CAPITAL OBJECTS	0	0	0	0	0.0%
41 E --- 5--	CAPITAL OBJECTS	<u>5562</u>	<u>0</u>	<u>0</u>	<u>0</u>	
<b>41 - --- ---</b>	<b>CAPITAL EXPANSION FUND</b>	<b>\$ 11,311</b>	<b>\$ -</b>	<b>\$ 65,000</b>	<b>\$ 65,000</b>	<b>\$</b>
<b><u>FOOD SERVICE FUND</u></b>						
50 E --- 1--	SALARIES	\$ 387,440	\$ 393,853	\$ 394,400	\$ 547	0.1%
50 E --- 2--	EMPLOYEE BENEFITS	82,268	95,363	96,620	1,257	1.3%
50 E --- 3--	PURCHASED SERVICES	68,176	29,493	39,000	9,507	32.2%
50 E --- 4--	NON-CAPITAL OBJECTS	487,919	491,363	530,200	38,837	7.9%
50 E --- 5--	CAPITAL OBJECTS	3,878	23,619	11,000	(12,619)	-53.4%
50 E --- 9--	OTHER OBJECTS	<u>2,084</u>	<u>4,286</u>	<u>4,500</u>	<u>214</u>	<u>5.0%</u>
<b>50 - --- ---</b>	<b>FOOD SERVICE</b>	<b>\$ 1,031,765</b>	<b>\$ 1,037,977</b>	<b>\$ 1,075,720</b>	<b>\$ 37,743</b>	<b>3.6%</b>
<b><u>PUPIL ACTIVITY FUND</u></b>						
60 E --- 9--	OTHER OBJECTS	\$ 562,448	\$ 611,547	\$ 620,000	\$ 8,453	1.4%
<b>60 - --- ---</b>	<b>PUPIL ACTIVITY FUND</b>	<b>\$ 562,448</b>	<b>\$ 611,547</b>	<b>\$ 620,000</b>	<b>\$ 8,453</b>	<b>1.4%</b>
<b><u>SCHOLARSHIP TRUST</u></b>						
72 E --- 9--	OTHER OBJECTS	<u>300</u>	<u>0</u>	<u>300</u>	<u>300</u>	
<b>72 - --- ---</b>	<b>SCHOLARSHIP TRUST FUND</b>	<b><u>300</u></b>	<b><u>0</u></b>	<b><u>300</u></b>	<b><u>300</u></b>	
<b>GRAND TOTAL</b>		<b><u>\$30,695,784</u></b>	<b><u>\$31,148,002</u></b>	<b><u>\$ 31,605,581</u></b>	<b><u>\$ 457,279</u></b>	<b><u>1.5%</u></b>

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# SCHOOL DISTRICT OF WAUPACA

## 2009-10 TAX LEVY

Draft  
10/22/2009

	<u>Actual</u> 2008-09 <u>Levy</u>	<u>Proposed</u> 2009-10 <u>Levy</u>	<u>Dollar</u> <u>Increase</u> <u>(Decrease)</u>	<u>Percent</u> <u>Change</u>
General Fund	\$ 9,323,611	\$ 9,523,611	\$ 200,000	2.15%
PP Chg Back	\$ 323	\$ 1,393	\$ 1,070	
Debt Service	\$ 2,820,000	\$ 2,920,000	\$ 100,000	3.55%
Capital Expansion	<u>\$ 39,348</u>	<u>\$ 36,690</u>	<u>\$ (2,658)</u>	-6.76%
	<u>\$ 12,183,282</u>	<u>\$ 12,481,694</u>	<u>\$ 298,412</u>	2.45%

### SCHOOL MILL RATE

	<u>Equalized</u> <u>Valuation</u>	<u>Mill</u> <u>Rate</u>	<u>School Tax</u> <u>On A</u> <u>\$150K Home</u>
Equalized Valuation 2008-09	\$ 1,466,275,377	\$ 8.31	\$ 1,246.35
<b>Equalized Valuation 2009-10</b>	<b>\$ 1,485,814,343</b>	<b>\$ 8.40</b>	<b>\$ 1,260.09</b>
Increase	\$ 19,538,966	\$ 0.09	\$ 13.74
Percent	1.33%	1.10%	1.10%

**School District Of Waupaca-**

**Selected Fund Balances**

10/22/2009

<u>Year</u>	<u>General Fund</u>	<u>Debt Service Fd</u>	<u>Capital Exp. Fd.</u>
2006-07	\$ 6,396,356	\$ 908,131	\$ 598,610
2007-08	\$ 6,634,632	\$ 899,047	\$ 625,753
2008-09	\$ 6,924,563	\$ 881,033	\$ 685,920
<b>Proposed 6/30/10</b>	<b>\$ 6,634,566</b>	<b>\$ 772,285</b>	<b>\$ 678,610</b>

**Fund Balance Designations**

<u>Year</u>	<u>For Future Debt Service</u>	<u>For OPEB Liability</u>	<u>For Cash Flow</u>	<u>Total Designation</u>
2005-06	\$ 75,000	\$ 25,000	\$ 6,145,026	\$ 6,245,026
2006-07	<u>\$ 25,000</u>	<u>\$ 75,000</u>		
At 6-30-07	\$ 100,000	\$ 100,000	\$ 6,196,356	\$ 6,396,356
2007-08	<u>\$ 50,000</u>	<u>\$ 150,000</u>		
At 6-30-08	\$ 150,000	\$ 250,000	\$ 6,234,632	\$ 6,634,632
2008-09		<u>\$ 100,000</u>		
At 6-30-09	\$ 150,000	\$ 350,000	\$ 6,424,563	\$ 6,924,563
<b>Proposed 09-10</b>	<b>\$ -</b>	<b>\$ 125,000</b>		
<b>At 6-30-09</b>	<b>\$ 150,000</b>	<b>\$ 475,000</b>	<b>\$ 6,009,566</b>	<b>\$ 6,634,566</b>

**Fund Balance As Percent Of General Fund Expenditures**

General Fund Bal. ( after DS & OPEB)	\$ 6,009,566
General Fund Proposed Expenditures	\$ 23,361,848
Fund Balance As A Percent Of Expenditures	25.72%

**SCHOOL DISTRICT OF WAUPACA**  
**BUDGET HEARING MOTIONS**  
**OCTOBER 28, 2009**

**1. Motion To Adopt The Budget As Presented (Or Adjusted)**

Total Revenues- All Funds -----	<u>Proposed</u> \$31,185,996
Total Expenditures- All Funds -----	\$ 31,605,581

**Motion to adopt the revenue budget at \$31,185,996 and the expenditure budget at \$31,605,581.**

**2. Motion To Set Tax Levy**

<u>Fund</u>	<u>Tax Levy</u>
General Fund	\$ 9,523,611
Debt Service Fund	\$ 2,920,000
Capital Expansion Fund	\$ 36,690
Chargeback Personal Property	<u>\$ 1,393</u>
Total Levy	<u>\$ 12,481,694</u>

**Motion to set the tax levy at \$ 12,481,694.**

The above levy generates a tax rate of \$ 8.401 per \$ 1,000 of valuation.

**3. Motion To Designate Fund Balance**

Motion to designate the General Fund Balance:

Future Debt Service -	\$ 150,000
Other Post Employment Benefits	\$ 475,000
Cash Flow Purposes	<u>\$ 6,009,566</u>
Total General Fund Balance	<u>\$ 6,634,566</u>