



Tradition • Innovation • Distinction

**2015 - 2016
ANNUAL MEETING REPORT
AND
BUDGET ANALYSIS**

**Annual District Meeting and Budget Hearing
Monday, July 27, 2015
7:00 p.m.
Elkhorn Area Middle School
627 E. Court Street, Elkhorn, Wisconsin**

*Serving the Towns of Delavan, Geneva, LaFayette, La Grange,
Spring Prairie, Sugar Creek, Troy, and the City of Elkhorn*

**ELKHORN AREA SCHOOL DISTRICT
Elkhorn, Wisconsin 53121**

ANNUAL REPORT AND BUDGET ANALYSIS

SCHOOL BOARD

Term Expires

Susan Leibsle, President	April 2018
Barbara Fischer, Vice President	April 2018
Matt O'Donell, Clerk	April 2018
David Stebnitz, Treasurer	April 2017
Carol Burton, Member	April 2016
Daniel Thompson, Member	April 2016
Scott Beatse, Member	April 2017
Riley O'Brien, Student Representative	May 2016
Emma Wedige, Student Representative	May 2016

ADMINISTRATION

Jason Tadlock, District Administrator
William Trewyn, Director of Business Services
Cathy Pomaranski, Director of Instruction
Rita Geilfuss, Director of Pupil Services
Amy Gee, Director of Gifted and Talented & RTI
Chris Trottier, High School Principal
Tara Czerwinski, Associate High School Principal
Daniel Kiel, Associate High School Principal
Bryan Frost, Middle School Principal
Adam Bretl, Associate Middle School Principal
Tammy Fisher, Jackson Elementary School Principal
Greg Wells, Tibbets Elementary School Principal
Sara Stone, West Side Elementary School Principal
Ben Kitslaar, Associate Jackson Elementary Principal
David Booth, Associate Tibbets & West Side Elementary Principal

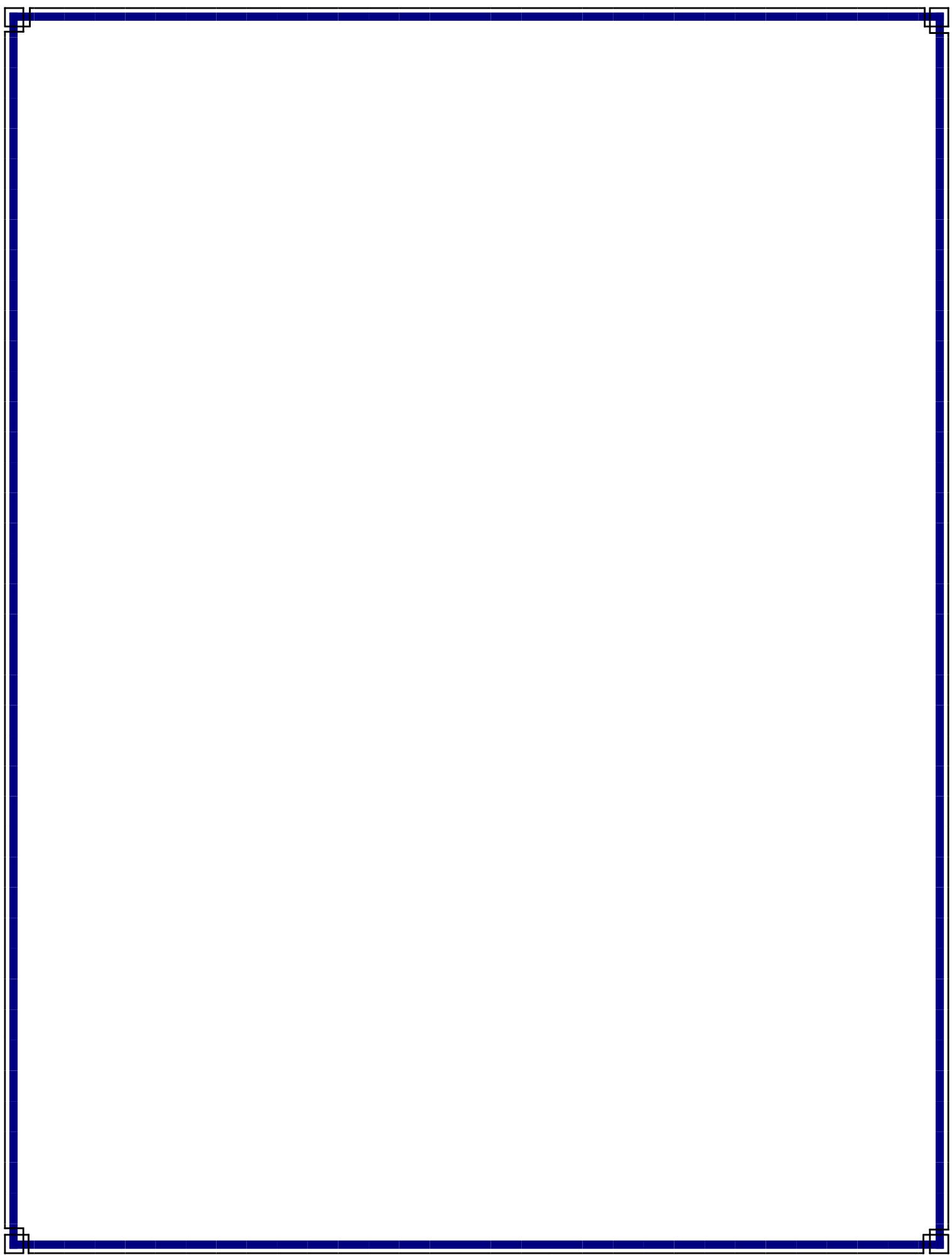


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To the Residents of the Elkhorn Area School District:

This booklet has been prepared to provide you with information about the people and programs that make up the Elkhorn Area School District. It is our continuing goal to communicate to the citizens that we serve our mission, beliefs, and program expenditures.

The 2015-2016 proposed budget outlined in this booklet reflects many hours of work by your School Board and staff. We are proud of the budget and the priorities that it reflects for our children and community. This budget attempts to balance the two major duties of your School Board. The educational plan outlined in this document will continue our district's long tradition of offering a quality education to every child in Elkhorn. The budget also attempts to be sensitive to the fact that the citizens of our school district do not have unlimited resources, which is why our district continues to be one of the lowest per pupil spending districts in the state.

This coming school year brings with it several new opportunities for our students. It will mark the official roll out of our new bullying prevention program, Olweus. We plan to begin implementing new literacy instructional approaches and finalize the new reading and language arts curriculum selection. We will expand our science, technology, engineering, and mathematics (STEM) offerings at all levels by adding more computer science and biomedical science offerings. This fall we will also break ground on the building projects that were approved this past April. By this time next year, most of the work will be complete.

Our teachers, aides, and support staff continue to strive to fulfill our mission, to help every student to continually improve and to exceed as a respectful, responsible, and productive member of the Elkhorn community. Your School Board and district staff will continue to work on your behalf to advocate for all of the children of our community.

The School Board and I hope that you will be able to attend the annual meeting to learn more about the future direction of the school district. On behalf of our students and staff, I want to thank you for the tremendous support that you have always given our school district.

If you have questions or concerns, please feel free to contact me at the Administrative Service Center at 723-3160, extension 1401.

Sincerely,



Jason K. Tadlock
District Administrator

STATEMENTS OF BELIEF

We believe - - - - -

- All children can learn.
- Every student learns differently.
- All children are valued and respected.
- Effort, motivation, and challenge are essential to learning.
- Taking an active role in the learning process is every student's responsibility.
- Helping children realize their potential is our foremost priority.
- Learning is a life-long process that takes place in the home, school, and community.
- Schools foster students' abilities to make decisions, cooperate, and accept responsibility.
- A diverse community contributes to educational growth.
- Quality education depends upon dedicated, well-trained staff.
- Safe, healthful, up-to-date facilities enhance the learning process.
- Continuous improvement leads to excellence.
- Schools and communities help students prepare for career success in a competitive global society.
- Schools model and teach good citizenship skills.
- Open communication is essential to the school, parent and community partnership.

MISSION STATEMENT

**Elkhorn Area Schools,
in partnership with the community,
are dedicated to providing an education
that challenges every student
to continually improve and to excel
as a respectful, responsible,
and
productive member of society.**



Tradition • Innovation • Distinction

**Annual District Meeting and Budget Hearing
Monday, July 27, 2015 - 7:00 P.M.
Elkhorn Area Middle School
627 East Court Street, Elkhorn, WI**

A G E N D A

Budget Hearing

1. Call to Order by School Board President
2. Annual Report/Presentation of Budget by District Administrator, Jason Tadlock and Director of Business Services, William Trewyn
3. Budget Hearing (Questions, Answers, Explanations, Opinions)
4. End of Hearing Declared by School Board President

Annual District Meeting

1. Call to Order by School Board President
2. Election of Annual District Meeting Chairperson
3. School Board Treasurer's Report
4. Establishment of Salaries, Travel Reimbursement, and Per Diem Fees for School Board Members
5. Levying of General Property Tax
6. Authorization for Disposal of School District Property
7. Annual Meeting Time
8. Other Business
9. Adjourn

SUGGESTED RESOLUTIONS

Suggested Resolution A: **Salaries and Reimbursement of School Board Members**

I move that the following salaries, travel reimbursement, and per diem fees for School Board members be approved for the 2015 - 2016 school year:

President's Salary	\$80.00 per Board meeting
Vice President's, Clerk's and Treasurer's Salary	\$60.00 per Board meeting
Member's Salary	\$50.00 per Board meeting
Travel Reimbursement on School Board Business	IRS Allowable Amount
Committee Meetings	
- 0-2 hours	\$30.00
- 2-4 hours	\$40.00
- Over 4 hours	Board meeting rate

AND
that said salaries will be paid only for those meetings attended.

Suggested Resolution B: **Levying of School Tax**

I move that there be levied a school tax assessed against all taxable property within the Elkhorn Area School District in the sum of not more than \$14,801,952 for the General Fund, \$135,453 for the Community Services Fund, and \$3,887,607 for the Debt Service Fund for a combined total of \$18,825,012 to operate and maintain the school system and to finance the debt service of said system on the basis of the 2015-2016 School District Budget presented earlier in this meeting.

Suggested Resolution C: **Disposal of School District Property**

I move that the School Board be authorized, during the current school year, to sell and dispose of tangible personal property that belongs to the School District and is no longer needed for school purposes; provided, however, that the School Board shall effect such sale at the most reasonable price attainable.

Suggested Resolution D: **Annual Meeting Time**

I move that the Annual Meeting begin at 7:00 p.m. on July 25, 2016.

*Elkhorn Area School District
Elkhorn, Wisconsin*

**ANNUAL DISTRICT MEETING AND BUDGET HEARING MINUTES
Monday, July 28, 2014 - 7:00 p.m.**

CALL TO ORDER: The Electors of the Elkhorn Area School District met at the Annual Meeting and Budget Hearing Monday, July 28, 2014 at Elkhorn Area Middle School, 627 E. Court Street, Elkhorn, WI 53121. Mrs. Susan Leibsle, School Board President called the meeting to order at 7:00 p.m.

Present: Attending the meeting were Scott Beatse, Carol Burton, Barb Fischer, Susan Leibsle, Matt O'Donell, David Stebnitz, Dan Thompson, Ted Johnson, Jason Tadlock, Bill Trewyn, Bryan Frost, Kyle Gorden, Barb Townsend, Nancy Haak, Randy Dricken, and Kellen Olshefski

BUDGET HEARING

Mrs. Leibsle welcomed the audience to the Annual District Meeting. She then turned the meeting over to the District Administrator, Mr. Jason Tadlock.

Mr. Tadlock stated that he was pleased with the 2013/14 school year and is excited to continue to move the school district forward. Mr. Tadlock then highlighted some of the new initiatives planned for the 2014/15 school year. He then introduced the Director of Business Services, Mr. Bill Trewyn.

Mr. Trewyn presented the budget information found in the Annual Meeting booklet in a Power Point presentation. The first graph showed the actual student enrollment numbers from 1990 to 2013. He next shared two graphs showing the percentage of where resources come from on the local, state and federal level. He then shared how those resources were used during the 2013-14 school year. He further shared a bar graph showing the annual long-term debt for building projects now totals approximately \$16 million. The District refinanced this debt resulting in savings of approximately \$1,156,000 in interest costs. He also shared comparative data from the Southern Lakes Athletic Conference, area school districts, and like (K-12) districts across the state. He next highlighted the specific budget reductions and additions in the 2014-15 school year budget.

Mrs. Leibsle declared an end to the budget discussion and opened the Annual Meeting.

ANNUAL DISTRICT MEETING

Mrs. Leibsle secured the room by requesting that the non-qualified electors identify themselves by raising their hands.

ELECTION OF ANNUAL MEETING CHAIRPERSON

Mrs. Leibsle declared the nominations for Chairperson open.

Mrs. Fischer made a motion seconded by Mr. Stebnitz to nominate Susan Leibsle as the Annual Meeting Chairperson. The motion to nominate Susan Leibsle as the Annual Meeting Chairperson passed on a voice vote. Mrs. Leibsle accepted the position of Chairperson and proceeded with the approval of the Treasurer's Report.

SCHOOL BOARD TREASURER'S REPORT

- **A MOTION** was made by Mrs. Burton and was seconded by Mrs. Fischer to accept the Treasurer's Report by Mr. Stebnitz as written. The motion carried on a voice vote.

ESTABLISHMENT OF SALARIES

Mrs. Leibsle requested a motion to establish the salaries of the school board members.

- **A MOTION** was made by Mr. Gorden and was seconded by Mr. Tadlock to approve the printed salaries, travel reimbursement, and per diem fees for School Board members for the 2014-15 school year as presented on page 6. The motion carried on a voice vote.

LEVYING OF GENERAL PROPERTY TAX

Mrs. Leibsle requested a motion to levy a general property tax.

- **A MOTION** was made by Mr. O'Donell and was seconded by Mr. Thompson that there be levied a school tax assessed against all taxable property within the Elkhorn Area School District in the sum of not more than \$15,294,416 for the General Fund, \$135,453 for the Community Services Fund, and \$3,505,800 for the Debt Service Fund for a combined total of \$18,935,669 to operate and maintain the school system and to finance the debt service of said system on the basis of the 2014-2015 School District Budget presented earlier in this meeting. Motion carried on a voice vote.

AUTHORIZATION FOR DISPOSAL OF SCHOOL DISTRICT PROPERTY

Mrs. Leibsle requested a motion to authorize the disposal of school district property.

- **A MOTION** was made by Mrs. Fischer and seconded by Mrs. Burton that the School Board be authorized, during the current school year, to sell and dispose of tangible personal property that belongs to the School District and is no longer needed for school purposes; provided, however, that the School Board shall effect such sale at the most reasonable price attainable. Motion carried on a voice vote.

ANNUAL MEETING TIME

- **A MOTION** was made by Mr. O'Donell and seconded by Mr. Stebnitz that the Annual Meeting begin at 7:00 p.m. on July 27, 2015. Motion carried on a voice vote.

OTHER BUSINESS – None.

ADJOURNMENT

- **A MOTION** was made by Mrs. Carol Burton and was seconded by Mrs. Barb Fischer to adjourn the meeting at 7:26 p.m. The motion carried on a voice vote.

Respectfully Submitted by Jodi Essman, Recording Secretary

Elkhorn Area School District Enrollment Data

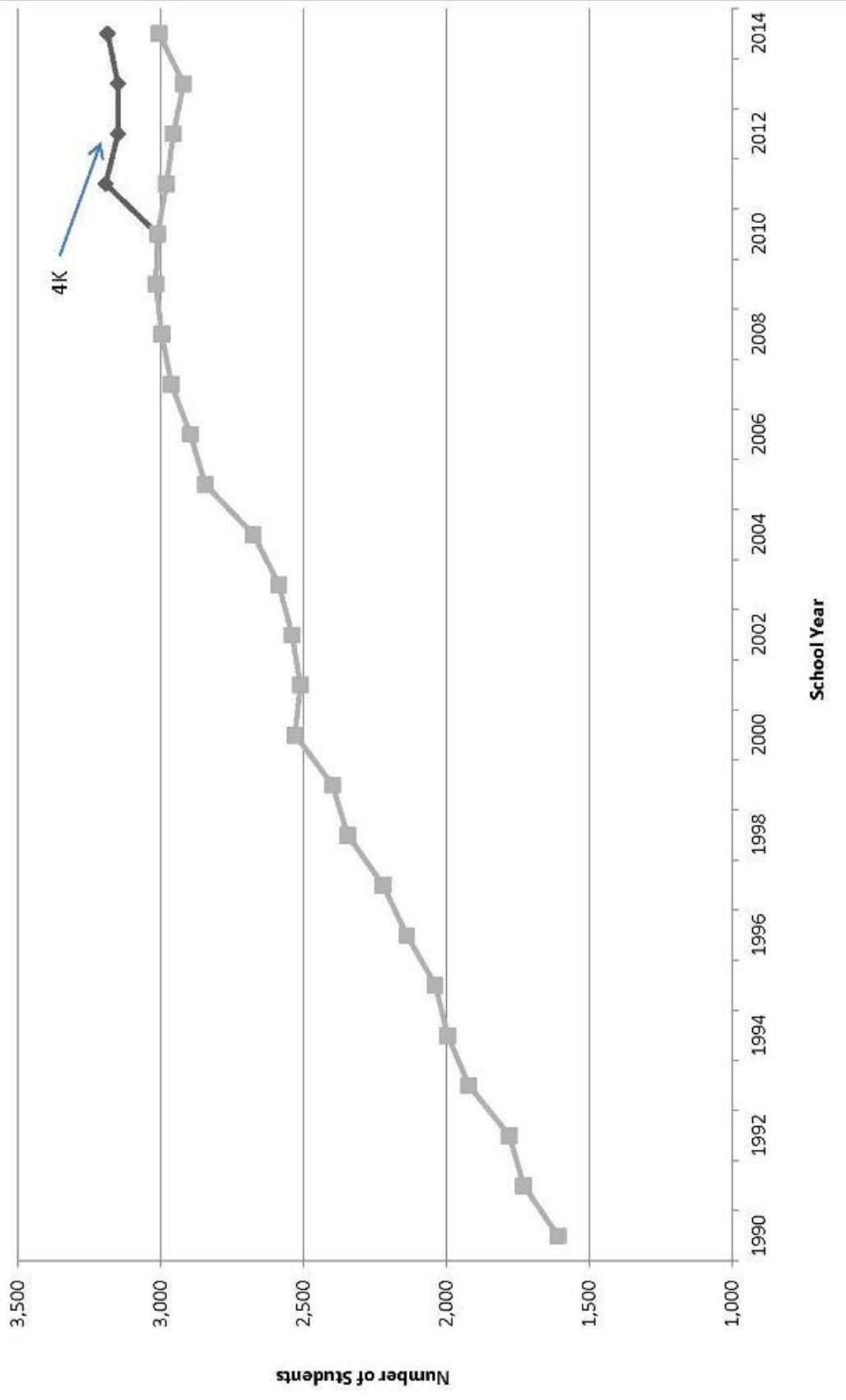
	Sept. 98	Sept. 00	Sept. 02	Sept. 04	Sept. 06	Sept. 08	Sept. 10	Sept. 11	Sept. 12	Sept. 13	Sept. 14
High	720	827	791	868	969	1,013	952	909	858	852	884
Middle	693	774	817	648	702	637	648	689	686	668	677
Jackson				386	417	471	522	487	497	493	492
Tibbets	437	435	441	403	417	422	435	423	438	418	405
West Side	516	544	498	371	389	461	474	490	487	497	495
4K								196	185	182	175
OPtions/Virtual											59
TOTAL	2,366	2,580	2,578	2,676	2,894	3,004	3,031	3,194	3,151	3,110	3,187

ENROLLMENT PROJECTIONS

SCHOOL YEAR								
GRADE	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19
K - 5	1,486	1,553	1,595	1,620	1,610	1,634	1,625	1,642
6 - 8	718	729	752	754	841	861	904	887
9 - 12	925	918	939	1,032	1,039	1,088	1,132	1,175
TOTAL K - 12	3,129	3,200	3,286	3,406	3,490	3,584	3,661	3,704

Source - Applied Population Lab, UW-Madison - Baseline Data

Historical Enrollments



Summary Of All Funds (Expenditures)

FUND	2014-15 <u>Budget</u>	2015-16 <u>Proposed Budget</u>	Dollar <u>Inc./Dec.</u>	Percent <u>Inc./Dec.</u>
GENERAL	\$32,620,368	\$32,278,105	-\$342,263	-1.05%
SPECIAL PROJECTS	\$4,215,793	\$4,300,100	\$84,307	2.00%
DEBT SERVICE	\$3,523,850	\$3,890,000	\$366,150	10.39%
CAPITAL PROJECTS	\$0	\$20,420,000	\$20,420,000	0.00%
FOOD SERVICE	\$1,333,800	\$1,360,400	\$26,600	1.99%
COMMUNITY SERVICE	\$150,000	\$150,000	\$0	0.00%
COOPERATIVE PACKAGE	\$571,257	\$614,067	\$42,810	7.49%
TOTAL	<u>\$42,415,068</u>	<u>\$63,012,672</u>	<u>\$20,597,604</u>	48.56%

Summary Of All Funds (Revenues)

FUND	2014-15 <u>Budget</u>	2015-16 <u>Proposed Budget</u>	Dollar <u>Inc./Dec.</u>	Percent <u>Inc./Dec.</u>
GENERAL	\$32,189,361	\$32,278,105	\$88,744	0.28%
SPECIAL PROJECTS	\$4,149,992	\$4,300,100	\$150,108	3.62%
DEBT SERVICE	\$3,561,553	\$3,825,000	\$263,447	7.40%
CAPITAL PROJECTS	\$0	\$10,000,000	\$10,000,000	0.00%
FOOD SERVICE	\$1,393,690	\$1,360,400	-\$33,290	-2.39%
COMMUNITY SERVICE	\$150,000	\$150,000	\$0	0.00%
COOPERATIVE PACKAGE	\$571,257	\$614,067	\$42,810	7.49%
TOTAL	<u>\$42,015,853</u>	<u>\$52,527,672</u>	<u>\$10,511,819</u>	25.02%

Treasurer's Report **For the year ended June 30, 2015**

I. General Fund

The General Fund is used to account for District financial activities for current year operations. This is the fund into which most tax and aid receipts are recorded, and general operating expenses are paid.

A. REVENUES----

<u>Local Taxes</u>	<u>15,485,553</u>
This includes the net tax levy for the combined municipalities of the District for the 2014-15 school year.	
<u>Other Local Revenue</u>	<u>253,101</u>
This includes student fees, resale, building and equipment rental, school activity income, interest on investments, and gifts.	
<u>Inter-district Payments</u>	<u>1,436,969</u>
State or Federal aids originally received by the fiscal agent of multi-District educational programs, which is subsequently transmitted to the participating Districts. Tuition payments for open enrollment are also recorded in this area.	
<u>State Equalization Aid</u>	<u>13,673,216</u>
State Aid based upon the District equalized valuation, the net cost of operation student enrollment, and the guaranteed valuation behind each child.	
<u>Transportation Aid</u>	<u>61,207</u>
State Aid for students living more than two miles from school and for designated "hazardous" areas. The amount ranges from \$15.00 to \$275.00 per student according to miles from school and days in attendance.	
<u>Library Aid</u>	<u>113,677</u>
State Aid distributed on the basis of the total number of children between the ages of 4 and 20 residing in the school District.	
<u>Special Projects Grant - State/Federal</u>	<u>582,831</u>
Money paid by the state/federal government as reimbursement for expenses incurred in a federal or state approved special projects such as, Computer Aid, Bilingual/Bicultural aid and special categorical aid.	
<u>ESEA</u>	<u>511,233</u>
Receipts for the approved expenditures of the Elementary and Secondary Education Act – "No Child Left Behind Act".	
<u>Other Revenues</u>	<u>101,369</u>
Other revenues include: Sale of Fixed Assets, Insurance Dividends, Medicaid Reimbursement, principal value of a capital asset, E-rate funds and refund of prior year disbursement.	
TOTAL GENERAL FUND REVENUES	<u>32,219,156</u>

B. EXPENDITURES----

Salaries

Salaries are gross amounts, before deductions, paid to employees who are actually on the District payroll for services rendered to the District. These include: board members, administrators, teachers, librarians, guidance counselors, bookkeepers, administrative assistants, paraprofessionals, and custodian and maintenance personnel.

15,846,877

Employee Benefits

Employee benefits are amounts paid by the District on behalf of employees over and above gross salaries, and often as a percentage of salaries. Such payments may be required by law or by contract. These benefits include: retirement, social security, life insurance, health insurance, long-term disability insurance, and dental insurance.

6,874,361

Purchased Services

Purchased services include amounts paid for personal services rendered by personnel who are not on the payroll of the District and other services which the District may obtain from private or public agencies. These services include: audit, legal fees, consultation, data processing, equipment repair, all utilities, CESA services, postage, printing, officials' fees, vehicle repair, communication, pupil transportation, and building repair.

4,576,741

Non-Capital Objects

Non-Capital objects include: athletic supplies, classroom supplies, office supplies, custodial supplies, medical supplies, paper, petroleum, audiovisual media, library books, newspapers, periodicals, rental of media, textbooks, and workbooks.

1,654,056

Capital Objects

Capital objects include: purchase and addition of sites, rental of sites, purchase and rental of equipment and buildings, addition and replacement of equipment, vehicle purchase or rental.

197,416

Debt Retirement

Debt Retirement includes amounts paid as interest for the use of borrowed money for cash flow purposes and the principal and interest for capital lease purchase agreements.

48,341

Inter-Fund Transfers

This indicates the District's share of Special Education Costs, which is recorded in the special project fund along with the District's share of the Alternative High School program.

2,632,681

Insurance/Judgments

This includes amounts paid for insurance and fidelity bonds to protect School Board members and District employees against loss due to accident or neglect, amounts paid for insurance covering District property, expenditures for workmen's compensation and unemployment compensation, and judgments against the District that are not covered by liability insurance.

285,475

<u>Other Objects</u>	<u>85,386</u>
This includes dues and fees; refund of receipts.	

TOTAL GENERAL FUND EXPENDITURES	<u>32,201,334</u>
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II. Special Projects Fund

The special project fund is intended primarily to be used to record receipts and expenditures for those operations, which will be at least partly reimbursed by the state or federal government. In most cases the District will be required to advance money from the general fund to start the project. The advance may be repaid to the general fund as reimbursement becomes available. If certain expenditures are not approved for reimbursement, the District classifies these expenditures as transfers.

A. REVENUES----

<u>Operating Transfer-In</u>	<u>2,036,378</u>
Represents the General Fund transfer to match the costs of Special Education staff costs accounted for within this fund.	

<u>Gifts/Donations & Fundraising</u>	<u>346,880</u>
The receipt of all gifts, donations, and fundraising made to the Elkhorn Area School District during this school year.	

<u>Handicapped Aid/Federal Grants</u>	<u>1,043,880</u>
State Aid based on a percentage of District prior year cost for Special Education Programs along with federal IDEA grants.	

<u>Other Revenue</u>	<u>154,072</u>
The payment of specific student service costs which are eligible for Medicaid reimbursement.	

TOTAL SPECIAL PROJECTS RECEIPTS	<u>3,581,210</u>
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B. EXPENDITURES----

<u>Local Special Education Staff Cost</u>	<u>3,598,668</u>
Salaries and benefits for teachers working within the Special Education Program along with the expenditure of various gifts & donations.	

TOTAL SPECIAL PROJECTS EXPENDITURES	<u>3,598,668</u>
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III. Debt Service Fund

Under Wisconsin Statutes, a separate fund must be established to account for all long-time debt a school district has incurred. In addition, all money must be kept in a checking account and/or investment account separate and distinct from all other accounts.

A. REVENUES----

<u>Local School Taxes</u>	<u>3,505,800</u>
Taxes levied for the purpose of paying our long-term indebtedness.	

<u>Interest on Investments</u>	<u>528</u>
Interest earned on investment of monies held for payment of long-term debts.	

<u>Federal QSCB Funds</u>	<u>16,547</u>
Federal Qualified School Construction Bond interest funds as part of a \$700,000 interest free loan obtained during the 2010-11 school year.	

TOTAL DEBT SERVICE REVENUES	<u>3,522,875</u>
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B. EXPENDITURES----

<u>Long Term Capital Debt</u>	<u>3,572,635</u>
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The principal and interest of outstanding indebtedness incurred when the school buildings were being built. The debt may be in the form of bonds, notes, loan from the state trust fund, or land contract.

TOTAL DEBT SERVICE EXPENDITURES	<u>3,572,635</u>
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IV. Food Service Fund

Federal regulations require that the food service fund be accounted for separately from other District operations. All receipts and disbursements relating to food services should be recorded in this fund.

A. REVENUES----

<u>Local Collections</u>	<u>592,915</u>
Monies received from students and staff for participation in the school lunch program.	

<u>State Aid</u>	<u>25,108</u>
State aid matching payment based upon the number of Type A lunches served to students during the previous year.	

<u>Federal Aid</u>	<u>594,536</u>
Money received from the federal government for the number of full price, reduced price and free lunches served during the current year. Also included here is the value of the commodities received during the school year.	

TOTAL FOOD SERVICE REVENUES	<u>1,212,559</u>
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B. EXPENDITURES----

Food Service Expenses 1,193,904

Salaries and benefits for the cooks and helpers; repair of equipment used in the food service operation; expenditures of food and supplies; additional equipment and replacement of equipment; fees for attending workshops and travel costs.

TOTAL FOOD SERVICE EXPENDITURES

1,193,904

VI. Scholarship Trust Fund

A trust fund contains money, which is destined for a specific purpose, is held for a fairly long time, and may be used to generate interest, which is disbursed while the principal remains untouched. Distribution of scholarship awards is the most common use for this fund.

A. REVENUES----

Interest on Investments 7,363

Interest earned on the investment of trust funds.

TOTAL TRUST FUND REVENUES **7,363**

B. EXPENDITURES----

Trust Fund Award/Scholarship 9,500

Scholarship awarded for the Jon E. Jacobson Fund, Dr. Edmund H. Sorenson Fund and the Elizabeth O'Brien Fund.

TOTAL TRUST FUND EXPENDITURES **9,500**

VII. Other Post Employment Benefit (OPEB) Trust Fund

This trust was created in June 2006 for the purpose of setting aside funds to meet the future obligations of the District in the form of health insurance benefits for eligible retired employees. The fund is used to account for both the District's contributions for current retirees "pay as you go" benefits as well as additional contributions for future retirees. One of the requirements in establishing the OPEB Trust is to report the following information at each Annual Meeting per State statutes 66.0603(3)(b).

A. OPEB TRUST FUND BALANCE AS OF JULY 1, 2014 710,133

B. REVENUES--

Current Contributions 944,474

Represents General Fund contribution for current retiree benefits, the calculated implicit rate subsidy as required by accounting regulations and the retirees share for health insurance.

<u>Future Contributions</u>	0
Represent General Fund contribution for future retiree benefit obligations. In other words, these funds are reserved for future District post employment obligations.	
<u>Interest Earnings</u>	<u>720</u>
Interest earned on the investment of the future contributions.	
TOTAL OPEB TRUST FUND REVENUES	<u>945,194</u>
C. EXPENDITURES---	
<u>Disbursements</u>	<u>944,474</u>
Represent the current “pay as you go” obligation of the District for current retiree benefits of \$691,276 the implicit rate subsidy of \$227,706 and the retirees share for health insurance premiums of \$25,492. The implicit rate subsidy is determined based upon a calculation factor determined by an actuary study.	
TOTAL OPEB TRUST FUND EXPENDITURES	<u>944,474</u>
D. OPEB TRUST FUND BALANCE AS OF JUNE 30, 2015	<u>710,853</u>

VIII. **Community Service Fund**
A community Service Fund is used to account for such activities as Community Connection publication, Police Liaison officer, Parent Connection program, and community recreation programs such as community use of the High School weight room along with summer athletic camps.

A. REVENUES----	
<u>Local Taxes</u>	<u>135,453</u>
2014-15 taxes levied for the operation of the community service fund.	
<u>Community Services Receipts</u>	<u>2,585</u>
Fees for use of the weight room and summer athletic camps.	
TOTAL COMMUNITY SERVICE REVENUES	<u>138,038</u>
B. EXPENDITURES----	
<u>Community Service Expenses</u>	<u>141,300</u>
Expenses associated for activities within the Community Service Fund.	
TOTAL COMMUNITY SERVICE EXPENDITURES	<u>141,300</u>

IX. Package/Cooperative Program Fund

This involves multi-District projects for which it is necessary to keep a separate record of expenditures so that participants may be billed accurately. Each such project must be covered by a written agreement approved by the school board of each participating District. This fund is specifically used to account for the Alternative High School program.

A. REVENUES----

<u>Inter-fund Payments</u>	<u>186.936</u>
Revenue received from other funds for services. This refers to a fiscal agent's share of a cooperative program.	
<u>Inter-District Transfer</u>	<u>406.875</u>

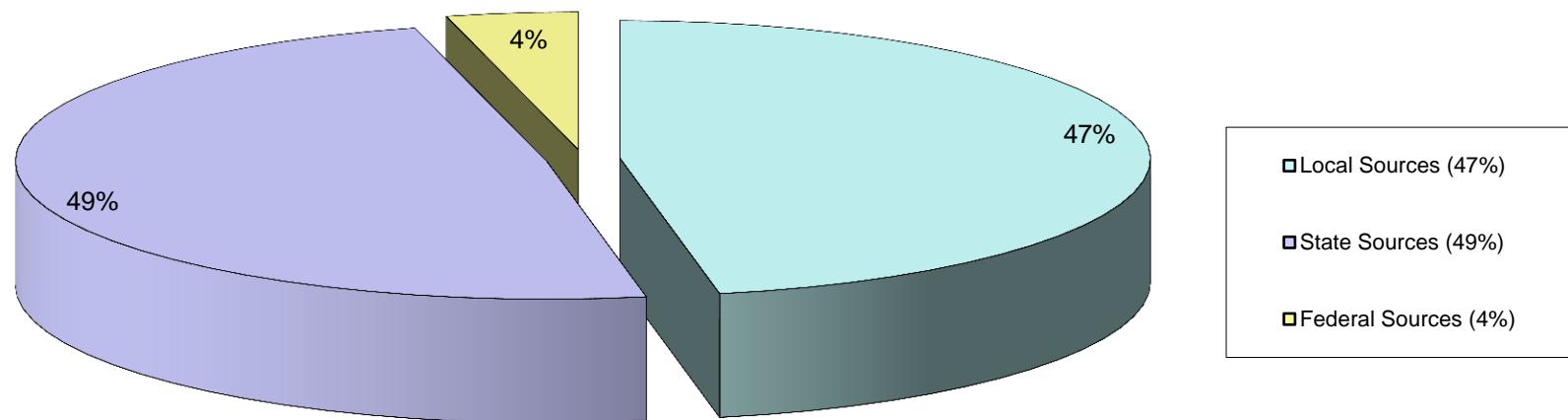
Receipt of money for services provided to another school District.

TOTAL PACKAGE/COOPERATIVE REVENUES **593.811**

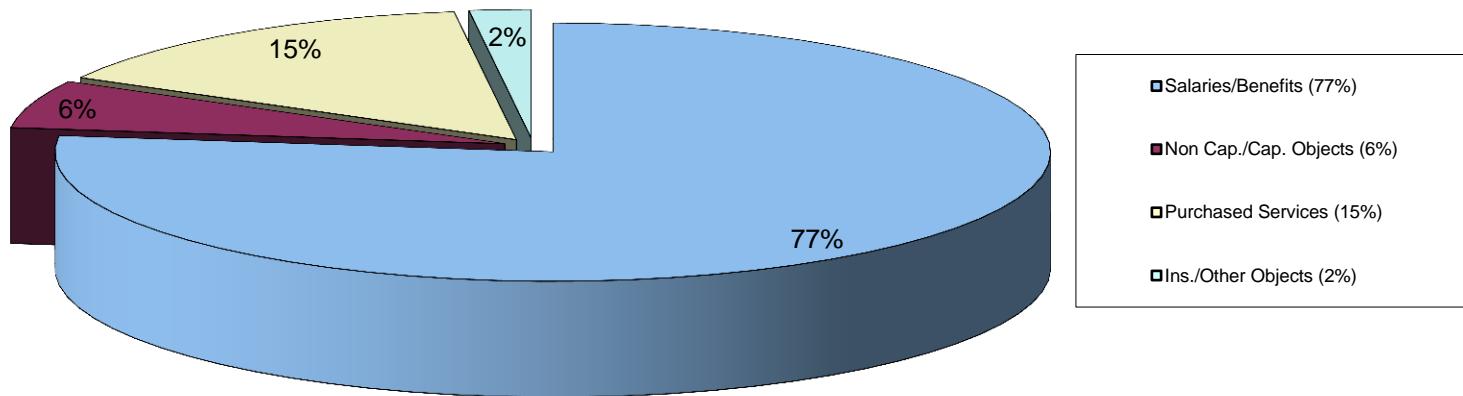
B. EXPENDITURES----

<u>66:30 Packaged Services Expenses</u>	<u>593.811</u>
Includes salaries and benefits for the teachers and aides along with equipment and supplies for the operation of the 66:30 program. Under statute 66:30, school Districts may develop cooperative programs with one of the cooperating Districts designated as the fiscal agent for the project, and will therefore establish a sub fund to be used solely for that cooperative.	
TOTAL COOPERATIVE EXPENDITURES	<u>593.811</u>

General Fund 2014-15 Revenues



General Fund 2014-15 Expenditures



TAX LEVY SUMMARY

FUND	<u>Levy 2014-2015</u>	<u>Levy 2015-2016</u>	<u>\$ Change</u>	<u>% Change</u>
General	\$15,439,288.00	\$14,801,476.00	(\$637,812.00)	-4.13%
Debt Service	\$3,505,800.00	\$3,887,607.00	\$381,807.00	10.89%
Prior Year Chargebacks	\$34,108.00	\$476.00	(\$33,632.00)	-98.60%
Community Service	\$135,453.00	\$135,453.00	\$0.00	0.00%
 Total	<u>\$19,114,649.00</u>	<u>\$18,825,012.00</u>	<u>(\$289,637.00)</u>	<u>-1.52%</u>
 Equalized Valuation	\$1,750,980,046.00	\$1,750,980,046.00	\$0.00	0.00%
Tax Levy	\$19,114,649.00	\$18,825,012.00	(\$289,637.00)	-1.52%
Tax Rate/Mill Rate	<u>\$10.92</u>	<u>\$10.75</u>	<u>(\$0.17)</u>	<u>-1.56%</u>

Tax Impact On Equalized Value

Equalized Value	2014-2015	2015-2016	\$ Change	% Change
\$75,000.00	\$819.00	\$806.25	(\$12.75)	-1.56%
\$100,000.00	\$1,092.00	\$1,075.00	(\$17.00)	-1.56%
\$150,000.00	\$1,638.00	\$1,612.50	(\$25.50)	-1.56%
\$175,000.00	\$1,911.00	\$1,881.25	(\$29.75)	-1.56%
\$200,000.00	\$2,184.00	\$2,150.00	(\$34.00)	-1.56%
\$300,000.00	\$3,276.00	\$3,225.00	(\$51.00)	-1.56%

Special Notes:

1. *Tax levy includes the following assumptions:*
 - Projected Tax Levy is based upon very early state aid estimates

Historical Certified Equalized Valuation

<u>Municipality</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Increase (Decrease)</u>	<u>Percent</u>
Elkhorn	592,405,200	586,997,200	610,887,900	23,890,700	4.07%
Delavan	34,023,716	33,183,095	32,106,363	-1,076,732	-3.24%
Geneva	54,034,028	54,263,752	52,591,123	-1,672,629	-3.08%
LaFayette	178,927,402	175,530,975	177,136,588	1,605,613	0.91%
LaGrange	577,935,503	579,981,311	535,976,228	-44,005,083	-7.59%
Spring Prairie	14,709,420	15,403,047	15,573,008	169,961	1.10%
Sugar Creek	326,270,246	311,225,083	310,647,400	-577,683	-0.19%
Troy	16,062,483	15,959,745	16,061,436	101,691	0.64%
TOTAL	<u>1,794,367,998</u>	<u>1,772,544,208</u>	<u>1,750,980,046</u>	<u>-21,564,162</u>	-1.22%

Historical School Tax Levies

<u>Municipality</u>	<u>2012</u>	<u>2013</u>	<u>2014</u>	<u>Increase (Decrease)</u>	<u>Percent</u>
Elkhorn	6,192,274	6,174,143	6,668,785	494,642	8.01%
Delavan	355,642	349,026	350,490	1,464	0.42%
Geneva	564,805	570,756	574,113	3,357	0.59%
LaFayette	1,870,286	1,846,267	1,933,719	87,452	4.74%
LaGrange	6,041,025	6,100,349	5,851,008	-249,341	-4.09%
Spring Prairie	153,754	162,012	170,003	7,991	4.93%
Sugar Creek	3,410,427	3,273,522	3,391,196	117,674	3.59%
Troy	167,897	167,868	175,335	7,467	4.45%
TOTAL	<u>18,756,110</u>	<u>18,643,943</u>	<u>19,114,649</u>	<u>470,706</u>	2.52%

Special Notes:

1. Final certified equalized valuation for 2015 will be determined by the Department of Revenue in October, 2015.
2. Final School Tax Levy for 2015 will be determined following the calculation of the revenue cap in October, 2015.

2014-2015 Tax Levy Certification Calculation

<u>Taxing District</u>	<u>Equalized Value</u>	<u>Percent</u>	<u>Levy Amount</u>
C. Elkhorn	610,887,900	34.89%	\$6,668,785
T. Delavan	32,106,363	1.83%	\$350,490
T. Geneva	52,591,123	3.00%	\$574,113
T. La Fayette	177,136,588	10.12%	\$1,933,719
T. La Grange	535,976,228	30.61%	\$5,851,008
T. Spring Prairie	15,573,008	0.89%	\$170,003
T. Sugar Creek	310,647,400	17.74%	\$3,391,196
T. Troy	16,061,436	0.92%	\$175,335
TOTAL	<u>1,750,980,046</u>	<u>100.00%</u>	<u>\$19,114,649</u>

Tax Levy Sources

General Fund Levy	\$15,439,288
Debt Service Levy	\$3,505,800
Prior Year Chargebacks	\$34,108
Community Service Fund	\$135,453
 Total Levy	 <u>\$19,114,649</u>

Tax Rate	\$10.92
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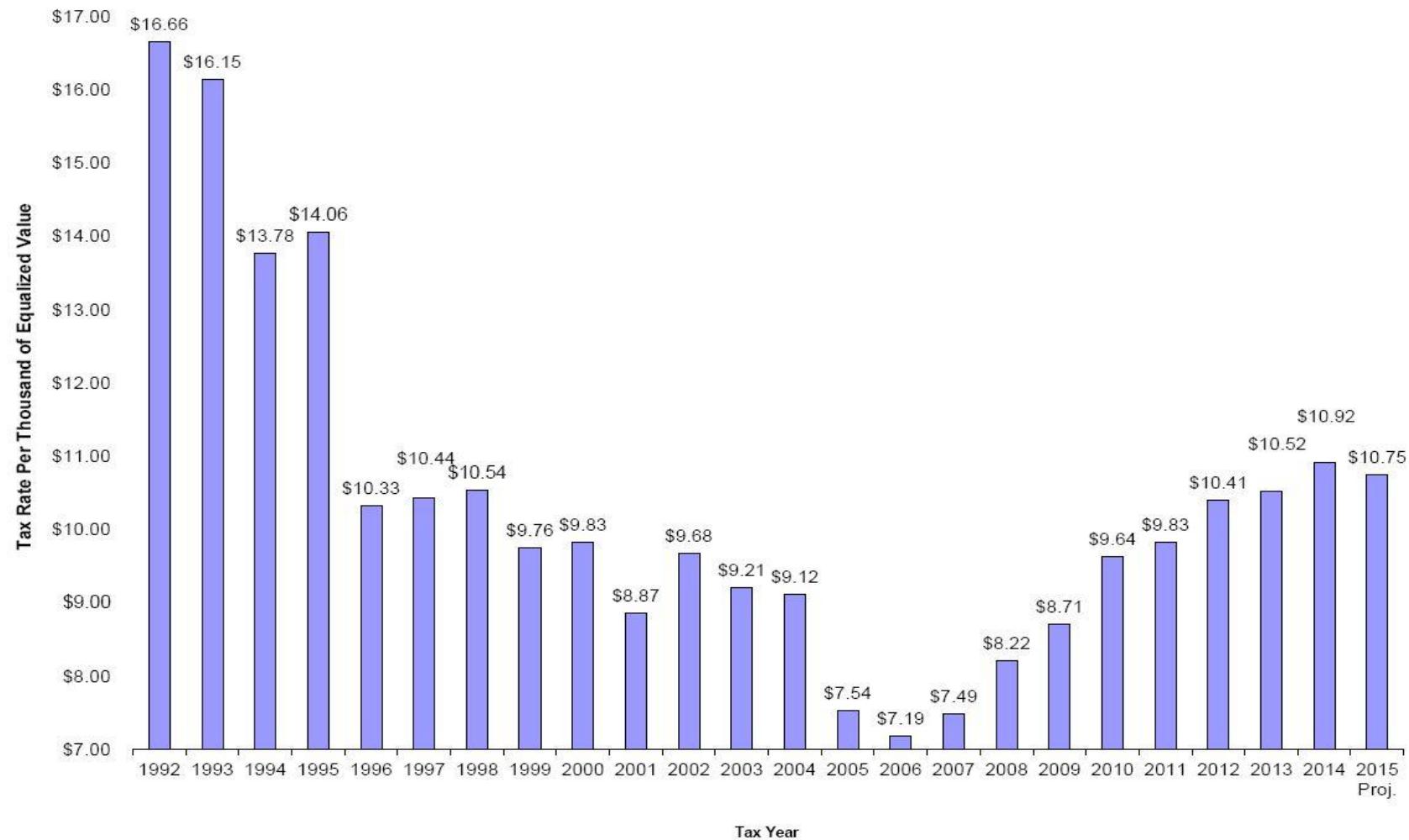
ELKHORN AREA SCHOOL DISTRICT
HISTORICAL REPORT OF
EQUALIZED VALUATION AND TAX RATE

YEAR	EQUALIZED VALUATION	GROWTH IN EQUALIZED VALUE	STUDENT ENROLLMENT	PER STUDENT VALUATION	TAX LEVY	TAX RATE
1972	112,389,700.00	15,010,000.00	1933	50,377.00	1,850,214.00	16.46
1973	123,723,500.00	11,333,800.00	1928	58,293.00	1,994,409.00	16.12
1974	139,951,100.00	16,227,600.00	1925	64,272.00	2,134,520.00	15.25
1975	169,352,300.00	29,401,200.00	1949	71,807.00	2,234,413.00	13.19
1976	190,129,100.00	20,776,800.00	1946	87,026.00	2,467,918.00	12.98
1977	203,238,100.00	13,109,000.00	2021	94,077.00	1,725,698.00	13.41
1978	245,808,259.00	42,570,159.00	1967	103,324.00	2,829,642.00	11.51
1979	301,517,524.00	55,709,265.00	1894	129,783.00	3,277,893.00	10.87
1980	347,381,910.00	45,864,386.00	1819	165,760.00	3,688,227.00	10.61
1981	363,212,101.00	15,830,191.00	1764	196,929.00	3,848,417.00	10.60
1982	382,752,714.00	19,540,613.00	1699	213,780.00	3,848,417.00	10.05
1983	386,201,564.00	3,448,850.00	1632	234,530.00	4,156,643.00	10.76
1984	394,985,277.00	8,783,713.00	1579	244,586.00	4,640,041.00	11.75
1985	390,780,047.00	(4,205,230.00)	1608	245,638.00	4,928,234.00	12.61
1986	372,488,431.00	(18,291,616.00)	1511	258,623.00	5,437,621.00	14.60
1987	364,799,952.00	(7,688,479.00)	1516	245,705.00	4,943,187.00	13.55
1988	375,280,941.00	10,480,989.00	1539	237,037.00	5,672,083.00	15.11
1989	390,797,020.00	15,516,079.00	1570	239,032.00	6,330,347.00	16.22
1990	433,049,968.00	42,252,949.00	1609	242,882.00	6,911,477.00	15.96
1991	479,923,997.00	46,874,029.00	1729	250,463.00	7,661,887.00	15.96
1992	502,462,357.00	22,528,360.00	1780	269,620.00	8,369,120.00	16.66
1993	568,378,794.00	65,916,437.00	1921	261,563.00	9,178,236.00	16.15
1994	672,356,472.00	103,977,678.00	1996	336,852.00	9,263,097.00	13.78
1995	724,995,337.00	52,638,865.00	2039	355,564.00	10,193,753.00	14.06
1996	757,033,735.00	32,038,398.00	2139	353,919.00	7,817,588.00	10.33

ELKHORN AREA SCHOOL DISTRICT
HISTORICAL REPORT OF
EQUALIZED VALUATION AND TAX RATE

YEAR	EQUALIZED VALUATION	GROWTH IN EQUALIZED VALUE	STUDENT ENROLLMENT	PER STUDENT VALUATION	TAX LEVY	TAX RATE
1997	813,973,845.00	56,940,110.00	2222	366,325.00	8,497,549.00	10.44
1998	854,614,092.00	40,640,247.00	2347	364,130.00	9,008,273.00	10.54
1999	920,285,601.00	65,671,509.00	2422	379,969.00	8,979,207.00	9.76
2000	951,532,983.00	31,247,382.00	2580	368,811.00	9,353,459.00	9.83
2001	1,038,957,475.00	87,424,492.00	2577	403,165.00	9,211,510.00	8.87
2002	1,094,945,404.00	55,987,795.00	2578	424,726.00	10,594,404.00	9.68
2003	1,186,060,009.00	91,114,005.00	2648	447,907.00	10,928,250.00	9.21
2004	1,306,270,914.00	120,210,845.00	2668	489,607.00	11,912,377.00	9.12
2005	1,511,685,489.00	205,414,575.00	2845	531,348.00	11,391,528.00	7.54
2006	1,688,795,886.00	177,110,397.00	2894	583,551.00	12,140,627.00	7.19
2007	1,924,761,694.00	235,965,808.00	2964	649,380.00	14,385,573.00	7.47
2008	\$1,958,188,866.00	33,427,172.00	3004	651,860.00	16,099,368.00	8.22
2009	\$1,953,763,350.00	(4,425,516.00)	3029	643,956.00	17,019,260.00	8.71
2010	1,877,264,080.00	(76,499,270.00)	3031	619,356.00	18,100,792.00	9.64
2011	1,901,920,326.00	(24,656,246.00)	3194	595,466.00	18,691,596.00	9.83
2012	1,794,367,998.00	(107,552,328.00)	3151	569,459.00	18,756,110.00	10.45
2013	1,772,544,208.00	(21,823,790.00)	3110	569,949.00	18,643,943.00	10.52
2014	1,750,980,046.00	(21,564,162.00)	3180	550,622.00	19,114,649.00	10.92
2015 Estimate	1,750,980,046.00	0	3180	550,622.00	18,825,012.00	10.75

Historical & Projected Tax Rate



**ELKHORN AREA SCHOOL DISTRICT
PROPOSED BUDGET 2015-2016**

GENERAL FUND (FUND 10)	Audited 2013-2014	Budget 2014-2015	Budget 2015-2016
Beginning Fund Balance (Account 930 000)	6,887,192.00	7,124,165.00	6,693,158.00
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	7,124,165.00	6,693,158.00	6,693,158.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	14,706,732.00	15,487,396.00	14,816,092.00
240 Payments for Services	70.00	0.00	0.00
260 Non-Capital Sales	23,305.00	28,643.00	28,643.00
270 School Activity Income	56,362.00	49,750.00	49,750.00
280 Interest on Investments	5,733.00	5,000.00	5,000.00
290 Other Revenue, Local Sources	107,163.00	99,195.00	99,195.00
Subtotal Local Sources	14,899,365.00	15,669,984.00	14,998,680.00
Other School Districts Within Wisconsin			
310 Transit of Aids	4,130.00	0.00	0.00
340 Payments for Services	1,220,022.00	1,592,400.00	1,755,575.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	16,200.00	10,000.00	10,000.00
Subtotal Other School Districts within Wisconsin	1,240,352.00	1,602,400.00	1,765,575.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	417,462.00	636,600.00	635,850.00
620 State Aid -- General	13,868,344.00	13,673,216.00	14,281,231.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	4,513.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	9,550.00	5,000.00	5,000.00
690 Other Revenue	19,825.00	20,007.00	19,615.00
Subtotal State Sources	14,319,694.00	14,334,823.00	14,941,696.00

Federal Sources	710 Transit of Aids	0.00	0.00	0.00
720 Impact Aid		0.00	0.00	0.00
730 DPI Special Project Grants		92,134.00	139,991.00	129,991.00
750 IASA Grants		399,540.00	408,163.00	408,163.00
760 JTPA		0.00	0.00	0.00
770 Other Federal Revenue Through Local Units		0.00	0.00	0.00
780 Other Federal Revenue Through State		155,996.00	0.00	0.00
790 Other Federal Revenue - Direct		0.00	0.00	0.00
Subtotal Federal Sources		647,670.00	548,154.00	538,154.00
Other Financing Sources				
850 Reorganization Settlement		0.00	0.00	0.00
860 Compensation, Fixed Assets		0.00	0.00	0.00
870 Long-Term Obligations		0.00	0.00	0.00
Subtotal Other Financing Sources		0.00	0.00	0.00
Other Revenues				
960 Adjustments		20,762.00	0.00	0.00
970 Refund of Disbursement		29,725.00	20,000.00	20,000.00
980 Medical Service Reimbursement		0.00	0.00	0.00
990 Miscellaneous		46,027.00	14,000.00	14,000.00
Subtotal Other Revenues		96,514.00	34,000.00	34,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES		31,203,595.00	32,189,361.00	32,278,105.00
EXPENDITURES & OTHER FINANCING USES				
Instruction				
110 000 Undifferentiated Curriculum		6,228,041.00	6,767,612.00	6,850,000.00
120 000 Regular Curriculum		8,811,555.00	9,036,601.00	8,690,000.00
130 000 Vocational Curriculum		882,096.00	1,000,097.00	1,020,000.00
140 000 Physical Curriculum		954,284.00	844,988.00	752,000.00
160 000 Co-Curricular Activities		470,999.00	461,473.00	470,000.00
170 000 Other Special Needs		443,680.00	593,411.00	595,000.00
Subtotal Instruction		17,790,655.00	18,704,182.00	18,377,000.00
Support Sources				
210 000 Pupil Services		935,808.00	1,061,712.00	1,065,000.00
220 000 Instructional Staff Services		900,392.00	939,786.00	940,000.00
230 000 General Administration		435,631.00	496,976.00	497,000.00
240 000 School Building Administration		1,724,535.00	1,905,369.00	1,915,000.00
250 000 Business Administration		4,883,507.00	4,951,255.00	4,665,000.00
260 000 Central Services		560,649.00	493,862.00	499,000.00
270 000 Insurance & Judgments		258,890.00	287,500.00	340,000.00
280 000 Debt Services		43,540.00	60,112.00	60,112.00
290 000 Other Support Services		434,679.00	212,226.00	215,000.00
Subtotal Support Sources		10,177,631.00	10,408,798.00	10,196,112.00
Non-Program Transactions				
410 000 Inter-fund Transfers		2,135,541.00	2,606,378.00	2,785,000.00
430 000 Instructional Service Payments		827,552.00	901,010.00	919,993.00
490 000 Other Non-Program Transactions		35,243.00	0.00	0.00
Subtotal Non-Program Transactions		2,998,336.00	3,507,388.00	3,704,993.00
TOTAL EXPENDITURES & OTHER FINANCING USES		30,966,622.00	32,620,368.00	32,278,105.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2013-2014	Budget 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	221,515.00	214,186.00	279,987.00
900 000 Ending Fund Balance	214,186.00	279,987.00	279,987.00
TOTAL REVENUES & OTHER FINANCING SOURCES	3,505,691.00	4,215,793.00	4,300,100.00
100 000 Instruction	2,279,578.00	2,656,645.00	2,660,000.00
200 000 Support Services	1,080,331.00	1,268,297.00	1,415,050.00
400 000 Non-Program Transactions	153,111.00	225,050.00	225,050.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,513,020.00	4,149,992.00	4,300,100.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2013-2014	Budget 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	353,210.00	306,721.00	269,018.00
900 000 ENDING FUND BALANCES	306,721.00	269,018.00	334,018.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,527,943.00	3,523,850.00	3,890,000.00
281 000 Long-Term Capital Debt	3,885,316.00	3,561,553.00	3,825,000.00
282 000 Refinancing	1,689,116.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,574,432.00	3,561,553.00	3,825,000.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2013-2014	Budget 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	10,420,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	20,420,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	10,000,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	10,000,000.00

FOOD SERVICE FUND (FUND 50)	Audited 2013-2014	Budget 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	545,175.00	551,115.00	491,225.00
900 000 ENDING FUND BALANCE	551,115.00	491,225.00	491,225.00
TOTAL REVENUES & OTHER FINANCING SOURCES	1,337,286.00	1,333,800.00	1,360,400.00
200 000 Support Services	1,331,346.00	1,393,690.00	1,360,400.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,331,346.00	1,393,690.00	1,360,400.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2013-2014	Budget 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	68,193.00	78,221.00	78,221.00
900 000 ENDING FUND BALANCE	78,221.00	78,221.00	78,221.00
TOTAL REVENUES & OTHER FINANCING SOURCES	144,479.00	150,000.00	150,000.00
200 000 Support Services	43,993.00	39,201.00	39,201.00
300 000 Community Services	90,458.00	110,799.00	110,799.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	134,451.00	150,000.00	150,000.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2013-2014	Budget 2014-2015	Budget 2015-2016
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	557,866.00	571,257.00	614,067.00
100 000 Instruction	386,344.00	396,188.00	419,067.00
200 000 Support Services	171,522.00	175,069.00	195,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	557,866.00	571,257.00	614,067.00
GENERAL FUND (FUND 10)	Audited 2013-2014	Budget 2014-2015	Budget 2015-2016

ELKHORN AREA SCHOOL DISTRICT

Long Term Debt Schedule

ELKHORN AREA SCHOOL DISTRICT COMMUNITY SERVICE FUND (Fund 80)

What is the Community Service Fund? The Community Service Fund is used to account for activities such as adult education, community recreation programs, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary education, but have a primary function of serving the community. Expenditures for these activities, including cost allocations for salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The School District may adopt a separate tax levy for this fund. The statutory authority of establishing a Community Service Fund is under statute 120.13(19).

EASD Program Expenditures 2015-16

<u>Parent Connection Program</u>	\$89,500
The Parent Connection program provides adult education services to new parents. Service include, home visits, play groups, library programs, parent group meetings, information mailings and education materials.	
<u>Community Connection Publication</u>	\$16,500
Represents a community publication (5 to 6 times per year) which is bulk mailed to all residents of the Elkhorn Area School District. The publication includes information about the School District along with area events.	
<u>Community Facility Use Operational costs</u>	\$39,453
Represents custodial overtime costs associated with community/youth groups using the facilities, along with utility costs. Managing the scheduling of facility use by the community is also included in these costs.	
TOTAL EXPENDITURES	<u>\$145,453</u>

EASD Program Revenues 2015-16

<u>Annual Tax Levy</u>	\$135,453
<u>Facility Use Fees</u>	\$10,000
TOTAL REVENUES	<u>\$145,453</u>

Your School Board realizes the importance of strong personnel in educating the youth of this community. Every effort has been made to recruit competent teachers, administrators and support staff, and keep them on the staff after they have demonstrated their effectiveness. We believe the high level of student academic achievement is largely the result of parental cooperation and interest, the competency of the staff, and the comprehensive educational programs offered. The following list of professional and support staff represents everyone under contract as of printing time for this booklet:

PROFESSIONAL TEACHING STAFF 2015-2016

<u>NAME</u>	<u>ASSIGNMENT</u>
Adams, Margaret	Spanish, High School
Amann, Connie	Grade 5, West Side Elementary
Anderson, Dana	Business Education, High School
Anzalone, Lisa	Business Education, High School
Aquino-Schopf, Michelle	Grade 2, Tibbets Elementary
Arnold, Sarah	English, High School
Barczak, Deanna	Spanish, High School
Barnhart, Marie	English, High School
Barrett, Kathryn	Math Interventionist, West Side Elementary
Barron, John	Physical Education, High School
Bartholomay, Deborah	English Teacher, Alternative High School
Behrens, Chris	Physical Education, Tibbets Elementary
Bestul, Jill	Occupational Therapist, Jackson Elementary
Binnie, Mindy	Grade 3, West Side Elementary
Bjorge, Carl	Technology Education, High School
Blackwell, Linda	Grade 5, Tibbets Elementary
Block, Margaret	Grade 1, Jackson Elementary
Bochat, Corrine	Special Education, Jackson Elementary
Booth, David	Associate Principal, Tibbets & West Side Elementary
Bosch, Sarah	Social Studies High School
Braatz, Stephanie	Mathematics, Middle School
Braun, Kerri	Kindergarten, West Side Elementary
Braun, Linda	Grade 1, Tibbets Elementary
Brellenthin, Karen	Physical Education, Jackson Elementary
Bretl, Adam	Associate Principal, Middle School
Brill, Britt	Special Education, High School
Brockmann, Kerry	English, High School
Brown, Diana	Kindergarten, Jackson Elementary
Brown, Jeffrey	Social Studies, High School
Brueggemann, Philip	Business Education/Marketing, High School
Brunlinger, Deanna	Science, High School
Buechel, Maureen	Kindergarten, Tibbets Elementary
Burmeister, Kelly	English, Middle School
Butters, Kelsey	Grade 3, West Side Elementary
Butters, Patricia	Grade 2, West Side Elementary
Card, Eryca	Science, Middle School

<u>NAME</u>	<u>ASSIGNMENT</u>
Casto, Haleigh	Grade 5, Jackson Elementary
Champeny, Matthew	Social Studies, Middle School
Claypool, Molly	Grade 2, Tibbets Elementary
Cleveland, Jason	Social Studies, High School
Coehoorn, Jacob	Mathematics, High School
Crum, Ronda	Grade 3, West Side Elementary
Czerwinski, Tara	Associate Principal, High School
Davey, Dodd	Physical Education, Middle School
Degner, Debra	Grade 2, Tibbets Elementary
Demerath, Kelly	Principal, Alternative High School
Demeter, Amy	Grade 5, Jackson Elementary
Dettmann-Webb, Lisa	English, High School
Dobratz, Elaine	German, Middle School
Ellsworth, Wendy	Grade 4, West Side Elementary
Ender, Allison	English Teacher, Alternative High School
Fanshaw, Yvonne	English, Middle School
Fifer, Samantha	Family and Consumer Ed, High School
Fisher, Stephen	Science, Middle School
Fisher, Tammy	Principal, Jackson Elementary
Fitzgerald, Teague	Grade 1, Jackson Elementary
Fox-Feucht, Elisabeth	Grade 2, West Side Elementary
Frankenberg, Linda	English, Middle School
Franz, Jane	Grade 3, Jackson Elementary
Franz, Timothy	Grade 4, West Side Elementary
Frost, Bryan	Principal, Middle School
Fuchs, Samuel	Grade 3, Tibbets Elementary
Gahart, Kristin	Grade 3, Jackson Elementary
Ganter, Frederick	Science/PLTW, High School
Gee, Amy	Director of Gate & RTI, District Office
Geilfuss, Rita	Director of Pupil Services, District Office
Gillette, Rhonda	Grade 2, Tibbets Elementary
Glogovsky, Katherine	Grade 2, Jackson Elementary
Gorden, Kyle	German, High School
Graczyk, Gary	Science, Middle School
Green, Margaret	English, High School
Griffith, Nichelle	School Counselor, West Side Elementary
Gruber, Darcy	Grade 3, Tibbets Elementary
Gunderson, Erica	Kindergarten, Tibbets Elementary
Hammond, Jason	Social Studies, Middle School
Hanachek, Ashley	Special Education, Jackson Elementary
Handel, John	Social Studies, High School
Handel, Tia	Speech & Language Pathologist, Jackson Elementary
Hansen, Erin	Art, Tibbets Elementary
Harding, Carlin	Special Education, Middle School
Heckendorf-Reece, Desirae	English, High School
Heritage, Kimberly	English, Middle School
Heritage, Todd	Technology Education, Middle School

<u>NAME</u>	<u>ASSIGNMENT</u>
Hluchnik, Julianna	Grade 3, Tibbets Elementary
Hoeft, Lorelei	Literature, Middle School
Holian, Theresa	Grade 3, West Side Elementary
Holly, Ellen	School Counselor, Middle School
Huerta, Lurdes	Grade 3, Jackson Elementary
Hutson, Alex	Robotics & PLTW Teacher, Middle School
Iserloth, Gerard	Science, High School
Jarvis, Christopher	Art, High School
Jedlicka, Alyssa	Grade 2, Jackson Elementary
Joost, Lindsay	Grade 5, Jackson Elementary
Jordan, Alice	Special Education, Middle School
Judd, Nora	English, Language Arts/Social Studies, Middle School
Kawczynski, Sharon	Art, Middle School
Kiel, Daniel	Associate Principal, High School
Kilkenny, Kristin	School Counselor, Middle School
Kilton, Angela	Grade 1, West Side Elementary
Kitslaar, Benjamin	Associate Principal, Jackson Elementary
Kitslaar, Sarah	Grade 4, Jackson Elementary
Kitzmiller, Jill	Early Childhood, Jackson Elementary
Kleist, Jeffrey	Grade 4, Tibbets Elementary
Klewin, Stacey	Grade 5, Tibbets Elementary
Koronkiewicz, Chelsie	Kindergarten, Jackson Elementary
Koss, Lisa	Speech & Language Pathologist, Middle School
Kruse, David	Agricultural Sciences, High School
Kuglitsch, Hailey	Grade 1, West Side Elementary
Kuklinski, Meghann	Grade 4, Jackson Elementary
Kurth, Randy	English, Middle School
Lange, Karen	Library Media Coordinator, Jackson Elementary
Laveau, Katherine	Grade 4, West Side Elementary
Lee, Jennifer	Social Studies, Middle School
Lee, Thomas	Social Studies, High School
Lira, Christine	Spanish, High School
Lisowski, Cassandra	Kindergarten, Jackson Elementary
Lockhart, Natalie	Grade 1, Jackson Elementary
Lockwood, Stephanie	Mathematics, Middle School
Loth, Caitlyn	Kindergarten, West Side Elementary
Lumkes, Christine	Physical Education, Middle School
Lyga, Jonathan	Special Education, Middle School
Malvitz, Mark	Mathematics, High School
Manríquez, Rosario	ELL, Jackson Elementary
Mariano, Kristin	School Psychologist, Middle School
Marks, Maureen	Grade 2, Jackson Elementary
Matamoros, Jennifer	Grade 2, Jackson Elementary
May-Dujardin, Dyanna	Occupational Therapist, Middle School
McAvoy, Natalie	Reading Specialist, Tibbets Elementary
McFarland, Kathleen	Social Studies, Middle School
McGilligan-Bentin, Jeremy	Grade 5, West Side Elementary

<u>NAME</u>	<u>ASSIGNMENT</u>
McGowan, Mark	Mathematics, High School
McKenzie, Therese	Mathematics, High School
Menehan, Joann	Computer & Business Education, Middle School
Menehan, Michael	Science, High School
Michaelson, Sheryl	Physical Education, High School
Michetti, Debra	Library Media Coordinator, Tibbets Elementary
Mielke, Courtney	Spanish, Middle School
Mikulecky, Ashley	Grade 5, Tibbets Elementary
Moriarty, Collette	Kindergarten, West Side Elementary
Muroni, Margery	Physical Education, West Side Elementary
Neinfeldt, Cheryl	Reading Specialist, Jackson Elementary
Neinfeldt, Timothy	Science, Middle School
Nelson, Rachel	Mathematics, High School
Nelson, Steven	Grade 4, Tibbets Elementary
Noll, Victoria	Special Education, High School
Oliver, Katelin	Special Education, West Side Elementary
O'Malley, Diana	English, Middle School
Papenfus, Nicole	Grade 2, Tibbets Elementary
Passler, Janeen	Reading Specialist, Jackson Elementary
Paszek, Jena	Special Education, West Side Elementary
Pedersen, Amber	Mathematics, High School
Pella, Jo Anne	Business Education, High School
Pella, Katlyn	Grade 1, Jackson Elementary
Person, Alison	Speech & Language Pathologist, Jackson Elementary
Petri, Autumn	Kindergarten, Jackson Elementary
Picknell, Catherine	School Counselor, High School
Poggensee, Mark	Science, Middle School
Polyock, Amy	Mathematics, High School
Pomaranski, Cathy	Director of Curriculum & Instruction, District Office
Poulson, Kyle	Grade 4, Jackson Elementary
Priesgen, Jennifer	Music, Jackson Elementary
Prince, Gregory	Health, High School
Rabas, Susan	Grade 2, West Side Elementary
Radtke, Suzanne	Math Teacher, Middle School
Randall, Katherine	Social Studies, High School
Reece, Jessica	Social Studies, Middle School
Rehberg, Cynthia	Grade 1, West Side Elementary
Remsza, Gregory	Technology Education, High School
Remus, Matthew	Vocal Music, High School
Richardson, Jamie	Art, High School
Ridout, Randall	English, High School
Riechers, Diana	Grade 5, West Side Elementary
Riederer, Katy	School Psychologist, Tibbets & West Side Elementary
Riggs, Abby	School Psychologist, High School
Rothwell, Audra	English, High School
Russell, Christine	Grade 5, West Side Elementary
Rychlak, Becky	Mathematics, High School
Saverine, Anthony	Kindergarten, West Side Elementary

<u>NAME</u>	<u>ASSIGNMENT</u>
Scala, Kara	Special Education, High School
Schneider, Paul	Mathematics, Middle School
Schopf, Brian	School Counselor, High School
Schreiber, Theresa	Family and Consumer Ed, High School
Schultz, Alexa	5th Grade Band
Schultz, Danielle	German, High School
Schuren, Emily	Speech & Language Pathologist, Tibbets & West Side Elementary
Sesing, James	Health, Middle School
Sexe, Kari	Library Media Coordinator, West Side Elementary
Seye-Pyle, Joan	Music, Tibbets Elementary
Simonson, Steven	Vocal Music, Middle School
Skatrud, Joshua	Social Studies, High School
Smith, Janna	Library Media Coordinator, Middle School
Smith, Judy	Kindergarten, Tibbets Elementary
Smitka, Moya	Biology/Life Science Teacher, Alternative High School
Sotala, Corrin	School Counselor, Tibbets Elementary
Spranger, Lana	Grade 4, Tibbets Elementary
Stebnitz, Jill	Grade 3, Jackson Elementary
Steinbauer, Carri	Mathematics, Middle School
Steinke, Stephanie	Science, High School
Stone, Sara	Principal, West Side Elementary
Storlie, Carrie	Art, Jackson Elementary
Storlie, Michael	Mathematics, Middle School
Straw, Dana	Science, High School
Swoboda, Susan	Instrumental Music, Middle School
Tadlock, Jason	District Administrator, District Office
Tanner, Sara	Principal/Teacher, Options Program
Tauchen, Sarah	Band, , High School
Taylor, Jennifer	Math Teacher, Alternative High School
Thate, Sarah	ELL Teacher/Middle School & High School
Thorson, Austin	Technology Education, High School
Townsend, Barbara	Reading Specialist, West Side Elementary
Townsend, Sarah	Special Education, Tibbets Elementary
Trewyn, Bridget	Science, High School
Trewyn, William	Business Manager, District Office
Trottier, Chris	Principal, High School
Tuescher, Jeffrey	Mathematics, Middle School
Upite, Inta	School Counselor, Jackson Elementary
Vander Veen, Lindsay	Grade 4, Jackson Elementary
Wallace, Amanda	School Counselor, High School
Waltz, Jonathan	ELL, West Side Elementary
Weber, Rhonda	Speech & Language Pathologist, High School
Wells, Gregory	Principal, Tibbets Elementary
White, Ann	Academic Dean, West Side Elementary
Whitman, Shawn	Speech & Language Pathologist, Middle School
Wolk, Matthew	Geography Teacher, Alternative High school
Woods, Pattie	Parent Connections Educator
Wright, Mary	School Social Worker

NAME
Wulf, Randall
Young, Kathryn
Zickert, Amy

ASSIGNMENT
Physical Education, High School
School Psychologist, Jackson Elementary
Grade 1, West Side Elementary

SUPPORT STAFF 2015-2016

NAME	ASSIGNMENT
Ackatz, Richard	Cook's Helper, Jackson Elementary
Ackerman, Carolyn	Special Ed Teaching Assistant, Middle School
Adkins, Kelly	Health Aide, Tibbets Elementary
Ambrose, Kimberly	Teaching Assistant, Jackson Elementary
Andersen, Ericka	Payroll Specialist, District Office
Anzalone, Emily	Special Ed Teaching Assistant, Jackson Elementary
Arens, Steven	Head Cook, High School
Arneson, Laurie	Custodian, Middle School
Baas, Mary	Special Ed Teaching Assistant, Jackson Elementary
Barron, Linda	Head Cook, West Side Elementary
Behrens, Ardis	Custodian, Jackson Elementary
Belanus, Donna	Duplicating Clerk, District
Belanus, Matthew	Shipping & Receiving, District Office
Bever, Dorothy	Teaching Assistant, Tibbets Elementary
Bleier, Charlotte	School Office Secretary, Tibbets Elementary
Brown, Kimberly	Special Ed Teaching Assistant, Tibbets Elementary
Brugger, Nancy	Teaching Assistant, Jackson Elementary
Buchheit, Diana	Cook's Helper, Jackson Elementary
Buchheit, Kimberly	Special Ed Teaching Assistant, Jackson Elementary
Bulow, Kathleen	Cook's Helper, Middle School
Bush, Jennifer	Special Ed Teaching Assistant, Jackson Elementary
Campfield, Peggy	Teaching Assistant, Tibbets Elementary
Catalanello, Nancy	Cook's Helper, Tibbets Elementary
Chambers, Renee	Special Ed Teaching Assistant, Jackson Elementary
Christiansen, Melissa	Teaching Assistant, West Side Elementary
Christman, Jennifer	Special Ed Teaching Assistant, High School
Church, Aftin	Cook's Helper, West Side Elementary
Clayton, Elizabeth	Special Ed Teaching Assistant, Jackson Elementary
Collins, Steven	Custodian, Tibbets Elementary
Cook, Nadine	Special Ed Teaching Assistant, Jackson Elementary
Cooper, Darrell	Custodian, High School
Datza, Michael	Buildings & Grounds Supervisor, District Office
Davey, Darrin	Van Driver, District
Davison, Mary	Teaching Assistant, Jackson Elementary
De La Vega, Laura	Teaching Assistant, Middle School
Decker, Melissa	Cook's Helper, Tibbets Elementary

<u>NAME</u>	<u>ASSIGNMENT</u>
Degner, Paul	Custodian, Tibbets Elementary
Dewitt, Linda	Accounts Payable, District Office
Dodge, Christine	Administrative Assistant, District Office
Dodge, Robert	Custodian, High School
Douglas, Anna	Teaching Assistant, Jackson Elementary
Dricken, Randy	Technology Supervisor, District Office
Early, Shirley	Teaching Assistant, Jackson Elementary
Elmer, Guy	Supervisor of Buildings & Maintenance Projects, District Office
Erskine, Bryan	Computer Specialist, District
Essman, Jodi	Administrative Assistant, District Office
Fifer, Melissa	Administrative Assistant, District Office
Fink, Jennifer	Cook's Helper, High School
Flasch, Jill	Special Ed Teaching Assistant, Jackson Elementary
Glassel, Lena	Guidance Secretary, High School
Guthrie, Gayle	Cook's Helper, Middle School
Hamilton, Noelle	Special Ed Teaching Assistant, Middle School
Hansen, Vincenza	Special Ed Teaching Assistant, Middle School
Harkness, Lynn	Health Aide, High School
Harris, Brenda	Administrative Assistant, District Office
Harris, Jeffery	Custodian, High School
Hawkins, Jamie	School Office Secretary, West Side Elementary
Hergott, Lynn	Health Aide, Middle School, Middle School
Hess, Ione	Teaching Assistant, West Side Elementary
Holte, Dale	Groundskeeper/Assistant Custodian, District Office
Horak, Dana	Teaching Assistant, Tibbets Elementary
Huerta, Irma	Custodian, Jackson Elementary
Huerta, Tomas	Custodian, High School
Hummel, Ashley	Cook's Helper, Middle School
Hummel, Jill	Special Ed Teaching Assistant, Middle School
Hummer-Przanowski, Jane	Custodian, Jackson Elementary
Jenkins, Sandra	School Office Secretary, High School
Johnsen Parks, Diane	Teaching Assistant, West Side Elementary
Johnson, Heide	School Office Secretary, Alternative High School
Kelly, Sherry	Custodian, High School
Keyzer, Judy	Custodian, Middle School
Kirby, Kenneth	Custodian, West Side Elementary
Kligora, Becky	Human Resources Supervisor, District Office
Kozbiel, Kimberly	Custodian, High School
Krause-Bosko, Cheryl	Teaching Assistant, Tibbets Elementary
Kruger, Tina	Health Aide, West Side Elementary
Larson, Sandra	Cook's Helper, Jackson Elementary
Laurie, Sandra	Cook's Helper, Middle School
Lawrence, Jason	Groundskeeper/Custodian, District
Leasure, Ellen	Food Service Supervisor, District Office
Leblanc, Robin	Cook's Helper, High School
Lentz, Cynthia	Cook's Helper, West Side Elementary
Lininger, Kimberly	Special Ed Teaching Assistant, West Side Elementary
<u>NAME</u>	<u>ASSIGNMENT</u>

Luna, Israel	Custodian, West Side Elementary
Lynn, Kathy	Teaching Assistant, West Side Elementary
Mahaffey, Donna	Head Cook, Tibbets Elementary
Marzahl, Brian	Custodian, Jackson Elementary
Marzahl, Matthew	Custodian, Middle School
Maves, Renee	School Office Secretary, Jackson Elementary
McCarthy, Jacqueline	Teaching Assistant, High School
McGuire, Lisa	Custodian, High School
Meersman, Sarah	Teaching Assistant, Middle School
Meschler, Cynthia	School Office Secretary, West Side Elementary
Meuret, Sabrina	Teaching Assistant, Tibbets Elementary
Monahan, Rebecca	Head Cook, Jackson Elementary
Monteith, Tamara	Cook's Helper, High School
Mullen, Lori	Custodian, West Side Elementary
Myers, Barbara	Cook's Helper, High School
Oasen, Jennifer	Teaching Assistant, Tibbets Elementary
Olson, Laurie	Special Ed Teaching Assistant, West Side Elementary
Osborne, Travis	Computer Specialist, District
Ossi, Kristine	School Office Secretary, Tibbets Elementary
Paniagua, Eusebio	Custodian, High School
Patzold, Deborah	Teaching Assistant, Middle School
Paz, Karla	Teaching Assistant, High School
Person, Helen	Cook's Helper, High School
Person, Pamela	Cook's Helper, Tibbets Elementary
Peterson, Harriett	Administrative Assistant, District Office
Piedot, Amy	Special Ed Teaching Assistant, Jackson Elementary
Powers, Karen	Teaching Assistant, West Side Elementary
Prom, Mary	Duplicating Clerk, District
Przanowski, Jon	Custodian, Tibbets Elementary
Rand, Gina	Computer Specialist, District
Reddy, Erica	School Office Secretary, Jackson Elementary
Reeves, Carolyn	Special Ed Teaching Assistant, West Side Elementary
Reshkus, Dalia	Teaching Assistant, Jackson Elementary
Robb, Joseph	Custodian, Tibbets Elementary
Ruosch, Kaylie	Cook's Helper, High School
Saari, Barbara	Special Ed Teaching Assistant, Tibbets Elementary
Schiller, Shelly	Teaching Assistant, West Side Elementary
Schultz, Jill	Special Ed Teaching Assistant, High School
Schumer, Danielle	Special Ed Teaching Assistant, Middle School
Seiler, Nancy	Head Cook, Middle School
Seitz, Kristi	Teaching Assistant, Tibbets Elementary
Shepard, Deenna	Custodian, High School
Skala, Susan	School Office Secretary, Middle School
Smith, Katie	Custodian, Middle School
Stanford, Amanda	Custodian, High School
Sterken, Tamara	Attendance Secretary, High School
Stoflet, Kristin	School Office Secretary, High School
Stoll, Rick	Custodian, Middle School
NAME	ASSIGNMENT

Stotko, Katie	Special Ed Teaching Assistant, West Side Elementary
Swanson, Robyn	Athletics & Activities Secretary, High School
Taylor, Kristina	Teaching Assistant, Jackson Elementary
Taylor, Patricia	Custodian, West Side Elementary
Torres, Claudia	Teaching Assistant, West Side Elementary
Utter, Gerrie	Cook's Helper, West Side Elementary
Wagner, Susan	Cook's Helper, High School
Weber, Melissa	Teaching Assistant, Jackson Elementary
Weier, Denise	Teaching Assistant, Jackson Elementary
Wells, Jill	Administrative Assistant, District Office
Wesner, Susan	School Office Secretary, Middle School
White, Nancy	Health Aide, Jackson Elementary
Wuttke, Lora	Teaching Assistant, West Side Elementary
Zimmerman, Wendy	School Nurse, District
Zurn, Charlene	Student Activity Accounts, District Office
Zwadzich, Annamaria	Cook's Helper, Middle School

DEFINITION OF TERMS

ACTIVITIES, CO-CURRICULAR

Designed to provide opportunities for pupils to participate in various experiences on an individual basis, in small or large groups, for purposes such as motivation, enjoyment, and improvement of skills. Examples include: athletics, cheerleading, and forensics.

ADMINISTRATION, BUSINESS

Activities concerned with the paying, transporting, exchanging, and maintaining goods and services for the school district, including the fiscal and internal services necessary for operating the school district. Examples include: business management, custodial and maintenance personnel, transportation services, and food service.

ADMINISTRATION, GENERAL

Activities concerned with establishing and administering policy in connection with operating the school district. Included are the Board of Education and District Administrator.

ADMINISTRATION, SCHOOL BUILDING

Activities concerned with overall responsibility in operating a school on a daily basis. Included here is the Office of the Principal.

ASSESSED VALUATION

The property valuation determined by the municipal assessor as of January 1 in any given year.

CENTRAL SERVICES

This area includes activities, which support other instructional and support services and are of a district-wide nature. Included are: postage and copying costs, data processing, telephone, and other support services.

COMMUNITY SERVICES

Activities, which are not directly related to the provision of education for public elementary and secondary pupils in the district, such as community recreation programs, and civic activities.

CURRICULUM, PHYSICAL

Included here is Health Education and Physical Education.

CURRICULUM, REGULAR

An instructional situation in which a teacher is responsible for instructing a group of pupils in one curricular area. Examples include: Art, English, Foreign Language, Mathematics, Music, Science, and Social Studies.

CURRICULUM, SPECIAL

Special curriculum consists of courses and other provisions, which are different from or in addition to, those, provided in the usual school program and are provided for exceptional pupils by specially qualified personnel. Examples include: Speech and Language services, Social Worker services, Cognitively Disabled, Physical/Sensory Handicapped, and Learning Disabilities.

CURRICULUM, UNDIFFERENTIATED

An instructional situation in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils. This refers to elementary education, kindergarten through grade 5.

CURRICULUM, VOCATIONAL

Vocational curriculum consists of occupationally related subject matter and related experiences designed to develop the knowledge, skills, attitudes, and appreciations that relate to the world of work. Examples include: Agriculture, Business Education, and Technology Education.

EQUALIZED VALUATION

The assessed valuation multiplied by an adjustment factor computed by the Wisconsin Department of Revenue for each type of property in each taxing district, designed to cause each type of property to have comparable value regardless of local assessment practices. The objective is to have equalized valuation reflect the fair market value of each piece of property.

INSTRUCTIONAL STAFF SERVICES

Activities associated with assisting the instructional staff in providing learning experiences for students. Examples include: library services, Director of Instruction, and coordinators.

INSURANCE AND JUDGMENTS

Included here is the cost for district insurance premiums and judgments by courts or out of court settlements.

MILL RATE

The total tax levy divided by the equalized valuation of all property within a given school district. The mill rate represents the dollar costs per \$1,000.00 of equalized valuation.

NON-PROGRAM TRANSACTIONS

Non-program transfers are permanent transfer of money from one fund to another to pay obligations of the receiving fund.

PUPIL SERVICES

Activities designed to assess and improve the well being of students and to supplement the teaching process. Included are: Guidance, Nursing, and Psychological Services.

NOTES