



State Senator Sheila Harsdorf

Date: September 29, 2015

To: Senate Committee on Education

Fr: Senator Sheila Harsdorf

Re: Senate Bill 234 – School district budget summary, annual audit, and annual report

Dear Chair Olsen and Committee Members,

Thank you for holding a public hearing on Senate Bill 234 (SB 234), which seeks to improve the delivery of school district financial information to school district residents. While I regret that I am unable to testify in person due to prior commitments, I greatly appreciate you holding a hearing and your consideration of this legislation.

Representative Jarchow and I have introduced this legislation given the input and suggestions provided by a constituent that has experience as both an accountant and as a school board member. Based upon these recommendations, SB 234 seeks to make the school district budget summary more user-friendly and ensure easy access to a district's annual audit and annual report.

Under state law, school districts are required to publish a budget summary along with a public notice of the time and place of the public hearing on their budget. The Department of Public Instruction (DPI) currently provides a template that school districts may use in compiling and publishing their budget summary. Since the template currently provided by DPI can be challenging for taxpayers to interpret, our proposal would require the Department to prepare and make available a second template as an option for school districts to use that includes an easily understood breakdown of revenues and expenditures.

SB 234 would also provide that school districts' annual audit and annual district report be posted on their websites. This provision would ensure efficient and convenient access for district residents to these required annual reports.

I encourage your support for this legislation as a means to improve the delivery of school district information to district residents. Thank you again for your consideration and I urge your prompt action on SB 234. Please feel free to contact me as I would welcome the opportunity to respond to any questions you might have.



ADAM JARCHOW

STATE REPRESENTATIVE • 28TH ASSEMBLY DISTRICT

Testimony on **SB 234** – the school district budget summary, annual audit, and annual report
Senate Committee on Education
Tuesday, September 29, 2015 – 1:00 pm

This is a simple bill that is meant to increase transparency between school districts and those who fund them... the taxpayers. A large percentage of each person's taxes goes to fund schools and their operations. Taxpayers like to see how that money is being spent and if it is being done in the best interests of students.

This bill requires the Department of Public Instruction (DPI) to create an alternate form which the district may use while creating their budget summary. Schools districts must, under current law, submit their budget summary to DPI, however this form would make that summary much easier to create; and when it is done, easier to read and understand for the everyday citizen.

This bill also requires that the district's annual report must be posted to the school district's website. Thus, making the report easily accessible to the public.

The public deserves to know how their local school district is spending money and giving the school districts the tools to inform the public is important. Everyone wants to see more accountability in government and this bill helps school districts achieve that goal.

We urge your support for this bill and your support for accountability in our school districts.

Senate Committee on Education
September 29, 2015

Wisconsin Department of Public Instruction
Testimony in Opposition to Senate Bill 234

Good afternoon Chairman Olsen and Committee Members, my name is Debi Towns, the Assistant Director of School Financial Services at the Department of Public Instruction.

Background

Under current law, every elected school board is given the authority to independently create their local school district annual budget.

Under current law, the Department of Public Instruction (DPI) is charged with prescribing a uniform method of accounting for school districts to report their budgets and annual reports to the State. DPI has used the *Wisconsin Uniform Financial Accounting Requirements (WUFAR)* since 2002. This accounting system is an updated version of the *Wisconsin Elementary & Secondary School Accounting System (WESSAS)* and its predecessor, the *Wisconsin Financial Accounting System*. Over the past 13 years, the *WUFAR* has been continually updated to meet the Government Accounting Standard Board's (GASB) Statements.

Under current law, DPI is also charged with collecting specific pieces of financial data which are used to accurately calculate state aids to school districts. The *WUFAR* accounting system is required for reporting to DPI so that all the data coming in from the school districts are reported in a consistent fashion.

DPI makes available on its website a Budget Adoption form which meets the requirements of §65.90 to all school districts in the state. This form serves as an easy-to-read summary and is also suitable to meet the public posting requirement of this same statute. This summary includes three years of financials – the previous year audited actuals; the current year unaudited actuals; and the proposed budget for the new year. These figures are lined up in columns for ease in comparison.

In addition, every school district's full budget and full annual report for the past ten years is available on the DPI website for public inspection. The full versions of the budget and annual report include detailed data for all funds with the exception of Fund 60 and Fund 70, which are considered fiduciary accounts under GASB.

Senate Bill 234

Senate Bill 234 sets forth the requirement to create another report containing the identical data already published by districts prior to their annual budget hearings and in the complete budget report detail posted on DPI's website for every district in the state.

DPI has worked cooperatively with the accounting software companies providing services to the school districts in Wisconsin as they develop reporting mechanisms within their programs to help schools easily aggregate and harvest the data required for state reporting. Creating new formats for reports to shuffle the data around would likely require some software development on the part of the vendors. It could be presumed that this would indirectly result in an increase in the cost of software passed on to the districts.

It is unclear to DPI how SB 234 provides more district financial information to the public than what is already easily available.

With regard to the full audit report: There are school districts currently posting their audit reports on their local websites. It is the understanding of DPI that the majority of districts do not take up their website space for the auditor's report. The auditor report is a public record, however, and upon inquiry I am not aware of any district that has not readily shared it.

We also hold electronic copies of the auditors' reports at DPI. While we do not take up website space to publish all of them, each is available upon request.

In conclusion, SB 234 creates a duplicative process to provide the same information that is already easily available on the internet; with the exception of the full auditor report, the financial data of every school district in this state already clearly broken down and displayed in this matter. If any elector wishes to obtain a hard copy of the full auditor report, he or she need only ask - DPI or the school district can easily furnish a copy of those reports upon request.

SEPTEMBER 29, 2015

SENATE COMMITTEE ON EDUCATION

Thank you for holding this meeting on Senate Bill 234, Relating to: the school district budget summary, annual audit and annual report.

I am a CPA and have always been interested in school district budgets, I served on the Sioux Falls, SD school board which had 16,000 students and 1,600 employees.

School districts usually claim they are short of funds and yet they get by each year.

Over the years I have reviewed the Amery School District budget report and could never make any sense out of it.

In September 20, 2010, I attended the Amery School District Annual Meeting and the agenda was to discuss the budget for the District for the year ending June 30, 2011. I was very disappointed that no one could answer any questions that I had regarding the budget. The two main questions I asked were: what the total District payroll was and what total employee benefits were. I was told no one at the meeting had this type of information and if I wanted this type of information I could make an appointment with the District administrator.

I spent the next two years trying to get budget information so a lay person could read and make sense of the budget.

I finally found a 64 page report that school districts are required to file with the DPI each year. After three days of work I was able to summarize the information in a format similar to the one I used to make the attached budget summary. I asked the Amery District Administrator and Board to consider using this type of budget summary and that I would volunteer 100 hours of my time to assist them in preparing it from their accounting and budget system. They declined to address this format as they could see no benefit to the Board.

I then paid the Amery Free Press to print the attached budget. This format is very easy to prepare as it comes from the District's budget and accounting system.

The best thing we can do for the school districts' financial budget reporting is to require them to use my suggested budget format. This format is very transparent and easy for a lay person to understand. Most school districts use the DPI format (attached) for their budget reporting. This format is impossible to understand.

FOLLOWING IS A COMPARISION OF THE DPI AND MY SUGGESTED FORMAT:

YEARS COVERED:

Carson format covers three years actual results plus the current budget so the reader can see trends. DPI format only provides for two years plus the current budget.

FUND BALANCES:

Both formats show the beginning and ending balances for each fund. Carson format shows all the fund balances and the revenue and expenditures for each fund that make up the total current budget. The DPI format does not show the detail revenue and expenditures for all the funds.

REVENUES:

Carson format shows the detail of all revenues by fund and the DPI format only shows the total revenues by type.

PAYROLL:

Carson format shows the total district payroll by fund and could also show payroll by major employee classification and total payroll by fund. The DPI format does not show any payroll information.

EMPLOYEE BENEFITS:

Carson format shows the cost of each employee benefit (total and by fund) paid by the district. The DPI format does not show any employee benefit information.

OTHER MAJOR CATEGORIES:

Carson format shows the nine major categories by fund and total. DPI format does not show the categories.

DISTRICT STATISTICS (Suggested):

Number of students, cost per student (General fund plus special ED fund), total cost per student all funds, Full Time Equivalent staff (FTE), average payroll per FTE staff, average benefits per FTE staff, number of FTE certified teachers, total of unfunded benefits, total long-term debt, property tax valuation and percent change in property tax.

In addition, to the requirement to use the suggested budget format I have attached, in my testimony, I would also suggest that the budget format, audit reports, school annual reports, Actuarial reports and other financial reports be shown on the school web site under the heading District's financial reports. For an example see District Financial Reports – School District of Amery. At the present time many school districts do not have any financial information on their web site.

Thank you for your time and feel free to ask any questions.

Dennis Carson

Dennis Carson, CPA

467 A 95th St.

Clear Lake, WI 54005

715-607-8849

CARSON SUGGESTED BUDGET FORMAT

AMERY SCHOOL DISTRICT SUMMARY OF REVENUE AND EXPENDITURES										
FOR THE YEARS ENDED JUNE 30, 2013-2010										
(Prepared by Dennis Carson from Amery School records. See letter to the Editor for more information and comments.)										
	General Fund	Special Education Fund	Debt Service	Food Service	Day Care	Community Service	2012-13 Total Budget	2011-12 Total Actual	2010-11 Total Actual	2009-10 Total Actual
BEGINNING FUND BALANCES	\$ 2,866,318	\$ 31,931	\$ 1,903,163	\$ 18,680		\$ 55,110	\$ 4,875,202	\$ 5,035,033	\$ 4,823,899	\$ 5,165,109
REVENUES:										
LOCAL SOURCES										
Property Taxes	6,796,994		2,110,567		12,000	92,000	9,011,561	9,342,172	9,928,698	10,524,484
School Activity Income	53,000						53,000	54,011	27,757	42,292
Food Service Sales				478,250			478,250	471,618	458,496	484,926
Day Care Fees					135,000		135,000	141,927	134,665	119,025
Community Service Fees						56,928	56,928	47,847	50,690	49,380
Student Fees	104,800						104,800	119,124	98,190	100,341
Other Local Revenue	28,275		3,000				31,275	27,796	58,098	103,045
Total Local Revenue	6,983,069		2,113,567	478,250	147,000	148,928	9,870,814	10,204,495	10,756,594	11,423,493
Other School Districts	202,295	26,683					228,978	370,904	368,827	378,213
Intermediate Sources	57,549	5,000					62,549	136,472	70,531	75,402
Special Education Aid										
Revenue from General Fund		1,462,114					1,462,114	1,432,466	1,443,730	1,254,472
STATE RESOURCES:										
Other State Categorical	217,519						217,519	136,139	134,218	134,415
State Equalization Aid	9,038,289						9,038,289	8,767,585	9,739,831	8,546,583
Special Education Aids		550,000					550,000	537,148	515,349	574,933
Food Service Aid				21,000			21,000	19,935	23,620	23,167
Special Projects Grants	3,000						3,000	1,950	41,940	39,565
STAGE Aid	429,250						429,250	484,588	419,746	394,872
Other State Sources	40,745						40,745	25,889	26,796	48,469
Total State Sources	9,728,803	550,000		21,000			10,299,803	9,973,234	10,901,500	9,762,004
FEDERAL SOURCES										
Transit Aid										479,442
DPI Special Grants	71,009						71,009	76,881	80,362	82,131
IASA Grants	207,182						207,182	208,294	201,242	238,049
Special Education Aids		437,600					437,600	434,195	449,510	794,908
Food Service Aid				443,000			443,000	480,975	444,813	434,067
Federal Stimulus Funds								415,123		
Total Federal Sources	278,191	437,600		443,000			1,158,791	1,615,468	1,175,927	2,028,597
OTHER SOURCES	99,000			150			99,150	61,629	107,712	99,681
TOTAL REVENUES	\$ 17,348,907	\$ 2,481,397	\$ 2,113,567	\$ 942,400	\$ 147,000	\$ 148,928	\$ 23,182,199	\$ 23,794,668	\$ 24,824,821	\$ 25,021,862
EXPENDITURES:										
TOTAL PAYROLL	\$ 6,788,005	\$ 1,482,974		\$ 280,891	\$ 86,616	\$ 57,863	\$ 10,696,349	\$ 10,649,904	\$ 10,973,411	\$ 10,528,816
EMPLOYEE BENEFITS:										
District's Cost of Medical Ins. (100%)	2,163,791	399,121		135,016	22,450	15,785	2,736,163	2,771,372	3,339,999	3,321,828
District's HRA for Health Care (100%)	247,500	35,250		14,250	750	1,500	299,250	540,963		
Total District Medical Ins. Cost	2,411,291	434,371		149,266	23,200	17,285	3,035,413	3,312,335	3,339,999	3,321,828
Employee's Share of Pension Paid										
By District (Was 100%)	36,650	7,135					43,785	155,950	656,168	611,581
District's Share of Pension (100%)	562,235	95,770		17,101	5,251	3,221	683,578	601,625	527,769	482,500
Postemployment Health Ins. (100%)	368,434	57,270		3,500		3,000	432,204	523,481	441,259	585,224
Dental (100%)	216,369	35,505		13,707	547	1,549	267,677	248,107	226,964	222,973
Life Insurance (41%)	10,566	1,495		389	80		12,530	12,516	12,868	12,051
Long-Term Disability (100%)	20,801	3,660		636	230	114	25,441	25,715	26,225	24,854
Other Employee Benefits (100%)	145,700				2,000		147,700	158,518	164,542	189,819
Total Employee Direct Benefits	\$ 3,772,046	\$ 635,206		\$ 184,599	\$ 31,308	\$ 25,169	\$ 4,648,328	\$ 5,038,247	\$ 5,395,794	\$ 5,450,830
Percent of Benefits to Payroll	42.9%	42.8%		65.7%	36.1%	43.5%	43.5%	47.3%	49.2%	51.8%
District's Share of Social Security	\$ 670,795	\$ 114,315		\$ 21,489	\$ 6,626	4,571	817,796	779,748	814,788	793,977
Total Related Payroll Costs	\$ 4,442,841	\$ 749,521		\$ 206,088	\$ 37,934	\$ 29,740	\$ 5,466,124	\$ 5,817,995	\$ 6,210,582	\$ 6,244,807
Percent to Payroll	50.6%	50.5%		73.4%	43.8%	51.4%	51.1%	54.6%	56.6%	59.3%
OTHER MAJOR CATEGORIES:										
Purchased Services	1,081,053	56,263		8,980	1,000	44,375	1,191,671	1,081,468	1,188,454	1,610,062
Non-Capital Objects	637,637	127,189		438,441	8,450	3,150	1,214,867	1,242,217	1,201,056	1,224,189
Capital Objects	317,020	55,000		5,500	1,000		379,520	449,284	409,211	732,721
Debt Service Costs	6,000		2,066,405				2,072,405	2,368,786	2,376,974	2,848,240
Insurance-Property, W/C & Liability	187,916	3,500					191,416	212,946	179,585	229,594
Transfer to Special Education	1,462,114						1,462,114	1,432,466	1,443,730	1,254,472
Open Enrollment Paid to Other Dist.	349,140						349,140	562,011	533,543	562,766
Other Objects (Mostly Dues)	77,181	5,700		2,500	12,000	12,800	110,181	137,420	97,150	127,407
Total Other Major Categories	\$ 4,118,061	\$ 247,652	\$ 2,066,405	\$ 455,421	\$ 22,450	\$ 61,325	\$ 6,971,314	\$ 7,486,598	\$ 7,429,703	\$ 8,589,451
TOTAL EXPENDITURES	\$ 17,348,907	\$ 2,480,147	\$ 2,066,405	\$ 942,400	\$ 147,000	\$ 148,928	\$ 23,133,787	\$ 23,954,497	\$ 24,613,696	\$ 25,363,074
EXCESS (DEFICIT)-NOTE B		1,250	47,162				48,412	(159,829)	211,125	(341,212)
ENDING FUND BALANCES	\$ 2,866,318	\$ 33,181	\$ 1,950,325	\$ 18,680	\$ -	\$ 55,110	\$ 4,923,614	\$ 4,875,204	\$ 5,035,024	\$ 4,823,897
Number of Students							1,673	1,703	1,711	1,716
Cost Per Student-Gen + Sp. Ed							\$ 11,852	\$ 11,933	\$ 12,344	\$ 12,450
Percent Change in Cost							-0.7%	-3.3%	-0.8%	6.9%
Total Cost Per Student - Note C							\$ 13,651	\$ 13,891	\$ 14,256	\$ 14,633
Percent Change in Cost							-1.7%	-2.6%	-2.6%	7.2%
Equivalent FTE Staff Per DPI							n/a	194	197	196
Postemployment Health Ins.:										
Under-Funded Amount (Million)							n/a	n/a	\$ 5.3	\$ 5.7
Amount Needed for Future Funding (Million)							n/a	n/a	\$ 17.7	\$ 17.7
District Long-Term Debt (Million)							\$ 14.4	\$ 15.8	\$ 17.7	\$ 19.4
Property Tax Valuation (Million)							n/a	\$ 819	\$ 867	\$ 921
Decrease in Property Tax Percent							-3.6%	-5.9%	-5.7%	5.2%
n/a-No current study or information available.										
Note A - The 2012-13 budget is not final as the District does not have the official state aid, open enrollment figures or final property valuation.										
Note B - The deficits for 2011-12 and 2009-10 were caused by the use of the fund balances for debt service.										
Note C - Includes all costs except Day Care and Community Service.										

AMERY SCHOOL BUDGET USING DPI FORMAT

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AMERY FREE PRESS 9

Amery Free Press 9/8/15

Notice for Annual District Meeting
(Section 120.08(1))

Notice is hereby given to qualified electors of the School District of Amery, that the annual meeting of said district for the transaction of business, will be held in Intermediate School Board Room, on the 21st day of September, 2015, at 7:10 p.m.
DALE JOHNSON, District Clerk

Notice of Budget Hearing
(Section 65.90(4))

Notice is hereby given to the qualified electors of the School District of Amery that the budget hearing will be held at the Amery Intermediate School Board Room, on the 21st day of September, 2015, at 7:00 p.m. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District's office at 543 Minneapolis Avenue South, Amery, WI 54001 and on the District's website at www.amerysd.k12.wi.us.

Dated this 3rd day of September, 2015
DALE JOHNSON, District Clerk

GENERAL FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
Beginning Fund Balance	2,871,479.64	2,940,337.29	3,011,047.44
Ending Fund Balance	2,940,337.29	3,011,047.44	3,011,047.44
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	7,599,004.45	7,480,396.77	7,494,275.00
Inter-district Payments (Source 300 + 400)	350,183.04	328,885.30	305,800.00
Intermediate Sources (Source 500)	49,489.18	27,943.00	56,917.00
State Sources (Source 600)	9,537,625.80	9,591,892.51	9,277,097.00
Federal Sources (Source 700)	414,648.49	411,340.55	362,193.00
All Other Sources (Source 800 + 900)	191,767.58	106,171.17	81,500.00
TOTAL REVENUES & OTHER FINANCING SOURCES	18,142,718.54	17,946,629.30	17,577,782.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	9,171,837.88	9,066,947.06	9,023,088.00
Support Services (Function 200 000)	6,653,968.72	6,469,453.09	6,032,467.00
Non-Program Transactions (Function 400 000)	2,248,054.29	2,339,519.00	2,522,227.00
TOTAL EXPENDITURES & OTHER FINANCING USES	18,073,860.89	17,875,919.15	17,577,782.00

SPECIAL PROJECTS FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
Beginning Fund Balance	29,126.75	26,211.49	93,836.86
Ending Fund Balance	26,211.49	93,836.86	86,036.86
REVENUES & OTHER FINANCING SOURCES			
	2,432,299.31	2,432,636.72	2,416,089.00
EXPENDITURES & OTHER FINANCING USES			
	2,435,214.57	2,365,011.35	2,421,889.00

DEBT SERVICE FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
Beginning Fund Balance	1,947,548.30	1,965,816.02	1,991,773.84
Ending Fund Balance	1,965,816.02	1,991,773.84	2,048,778.84
REVENUES & OTHER FINANCING SOURCES			
	2,106,880.85	2,108,337.82	2,102,410.00
EXPENDITURES & OTHER FINANCING USES			
	2,088,613.13	2,082,380.00	2,045,405.00

CAPITAL PROJECTS FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES			
	0.00	0.00	0.00

AMERY SCHOOL Budget

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FOOD SERVICE FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
Beginning Fund Balance	17,161.05	49,008.65	83,624.74
Ending Fund Balance	49,008.65	83,624.74	106,839.74
REVENUES & OTHER FINANCING SOURCES	906,398.63	899,794.45	904,990.00
EXPENDITURES & OTHER FINANCING USES	874,551.03	865,178.36	881,775.00

COMMUNITY SERVICE FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
Beginning Fund Balance	83,542.01	102,896.17	65,383.67
Ending Fund Balance	102,896.17	65,383.67	69,042.67
REVENUES & OTHER FINANCING SOURCES	269,143.93	304,911.02	505,200.00
EXPENDITURES & OTHER FINANCING USES	249,789.77	342,423.52	501,541.00

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
GROSS TOTAL EXPENDITURES -- ALL FUNDS	23,722,029.39	23,530,912.38	23,428,392.00
Interfund Transfers (Source 100) - ALL FUNDS	1,445,269.83	1,423,111.12	1,486,172.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	22,276,759.56	22,107,801.26	21,942,220.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-0.76%	-0.75%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2013-2014	Unaudited 2014-2015	Budget 2015-2016
General Fund	7,391,322.00	7,269,280.00	7,249,475.00
Referendum Debt Service Fund	1,994,018.00	1,997,218.00	1,992,787.00
Non-Referendum Debt Service Fund	112,642.00	110,883.00	109,123.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	104,000.00	104,000.00	104,000.00
TOTAL SCHOOL LEVY	9,601,982.00	9,481,381.00	9,455,385.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-1.26%	-0.27%

Addendum: Revenue Limit Exemption for Energy Conservation s.121.91(4)(0)1.

The School District of Amery exercised its taxing authority to exceed the revenue limit on a non-recurring basis by \$150,000.00 on energy efficiency measures and renewable energy products for the 2014-2015 school year. The district has expended \$150,000.00 of this revenue limit authority. As a result of these expenditures, the district has met the following performance indicators:

Work Description	Calculated Savings	Guaranteed Savings	Actual Savings	O&M Annual Savings
Through wall flashing repairs	\$0	\$0.00	\$0.00	\$2,270.00
Exterior Lighting	\$12,692	\$11,423.00	\$15,003.00	\$700.00
Totals	\$12,692	\$11,423.00	\$15,003.00	\$2,970.00

WNAXIP

CARSON EXAMPLE OF A SUGGESTED BUDGET AND ACTUAL FORMAT THAT SCHOOL DISTRICTS SHOULD BE REQUIRED TO PRESENT TO THE PUBLIC
 AMERY SCHOOL DISTRICT SUMMARY OF REVENUE AND EXPENDITURES
 FOR THE YEARS ENDED JUNE 30, 2013-2010

Total All Funds

	General Fund	Special Education Fund	Debt Service	Food Service	Day Care	Community Service	2012-13		2010-11 Total Actual	2009-10 Total Actual
							Budget	Total		
BEGINNING FUND BALANCES										
REVENUES:	2,866,318	31,931	1,903,163	18,680		55,110	4,875,202	5,035,033	4,823,899	5,165,109
LOCAL SOURCES										
Property Taxes	6,796,994		2,110,567		12,000	92,000	9,011,561	9,342,172	9,928,698	10,524,484
School Activity Income	53,000						53,000	54,011	27,757	42,292
Food Service Sales				478,250			478,250	471,618	458,496	484,926
Day Care Fees				135,000			135,000	141,927	134,665	119,025
Community Service Fees						56,928	56,928	47,847	50,690	49,380
Non-Capital Sales	17,475						17,475	14,682	14,062	20,994
Investment Earnings	3,000		3,000				6,000	2,094	4,005	26,267
Other Local Revenue	112,600						112,600	130,144	138,221	156,125
Total Local Revenue	6,983,069		2,113,567	478,250	147,000	148,928	9,870,814	10,204,495	10,756,594	11,423,493
Other School Districts	202,295	26,683					228,978	370,904	368,827	378,213
Intermediate Sources	57,549	5,000					62,549	136,472	70,531	75,402
Special Education Aid										
Transfer from General		1,462,114					1,462,114	1,432,466	1,443,730	1,254,472
STATE RESOURCES:										
Other State Categorical	217,519						217,519	136,139	134,218	134,415
State Equalization Aid	9,038,289						9,038,289	8,767,585	9,739,831	8,546,583
Special ED Aids		550,000					550,000	537,148	515,349	574,933
Food Service Aid				21,000			21,000	19,935	23,620	23,167
Special Projects Grants	3,000						3,000	1,950	41,940	39,565
STAGE Aid	429,250						429,250	484,588	419,746	394,872
Other State Sources	40,745						40,745	25,889	26,796	48,469
Total State Sources	9,728,803	550,000		21,000			10,299,803	9,973,234	10,901,500	9,762,004
FEDERAL SOURCES										
Transit Aid										
DPI Special Grants	71,009						71,009	76,881	80,362	479,442
IASA Grants	207,182						207,182	208,294	201,242	82,131
Special ED Aids		437,600					437,600	434,195	449,510	238,049
Food Service Aid				443,000			443,000	480,975	444,813	794,908
Federal Stimulus Funds								415,123		434,067
Total Federal Sources	278,191	437,600		443,000			1,158,791	1,615,468	1,175,927	2,028,597
OTHER SOURCES										
Sale of Fixed Assets	14,000						14,000	6,255	9,981	26,619
Refunds of Disb.	80,000						80,000	47,240	90,718	66,132
Miscellaneous	5,000			150			5,150	8,134	7,013	6,930
Total Other Sources	99,000			150			99,150	61,629	107,712	99,681
TOTAL REVENUES	17,348,907	2,481,397	2,113,567	942,400	147,000	148,928	23,182,199	23,794,668	24,824,821	25,021,862

Detail of funds

Formal Data
with
Payroll

	General Fund	Special Education	Debt Service	Food Service	Day Care	Community Service	2012-13		2011-12	2010-11	2009-10
							TOTAL BUDGET	TOTAL ACTUAL			
EXPENDITURES:											
PAYROLL:											
Board of Education	15,000						15,000	15,000	15,000	15,000	
Administrative	124,868						124,868	124,868	124,868	120,747	
Administrator Salary	332,636						332,636	332,636	332,636	321,726	
Principals	377,177	91,513		40,108	64,352	44,563	617,713	571,684	606,494	590,282	
Supervisors	5,510,555	984,987					6,495,542	6,522,562	6,745,351	6,524,732	
Teachers	176,111	30,156		5,635	1,651		213,553	227,785	271,141	221,582	
Substitute	17,862	93,771					111,633	103,650	98,539	93,637	
Other Certified	169,418						169,418	172,197	170,274	148,622	
Extra Curricular	11,765						11,765	11,785	11,785	11,765	
Chaperones	291,433	32,504		16,116			340,053	325,636	331,336	323,775	
Secretary/Clerical	296,876	139,636			17,302		453,814	458,711	450,503	459,200	
Teachers Aids	263,569	29,285					292,854	289,072	284,626	269,646	
Counselors	388,777						388,777	384,431	377,480	348,939	
Custodians				153,832			153,832	147,955	145,315	140,379	
Cooks	268,890	54,765					323,655	312,861	292,217	302,144	
Bus Drivers	55,184						55,184	55,184	54,369	52,530	
Transportation Supervisor	132,377						132,377	130,650	128,289	122,489	
Librarian	68,194						68,194	67,519	66,522	64,272	
Computer Support	22,223	9,077					31,300	30,694	30,906	27,895	
Health Services	42,961						42,961	41,980	40,953	40,129	
Maintenance	222,129	17,280		65,200	3,311	13,300	321,220	280,949	394,805	329,325	
Other Salaries and Wages	8,788,005	1,482,974		280,891	86,616	57,863	10,656,351	10,649,904	10,973,411	10,528,816	
EMPLOYEE BENEFITS:											
District's Cost of Medical Ins. (100%)	2,163,791	399,121		135,016	22,450	15,785	2,736,163	2,771,372	3,339,999	3,321,828	
District's HRA for Health Care (100%)	247,500	35,250		14,250	750	1,500	299,250	540,963			
Total District Medical Ins. Cost	2,411,291	434,371		149,266	23,200	17,285	3,035,413	3,312,335	3,339,999	3,321,828	
Employee's Share of Pension Paid											
By District (Was 100%)	36,650	7,135					43,785	155,950	656,168	611,581	
District's Share of Pension (100%)	562,235	95,770		17,101	5,251	3,221	683,578	601,625	527,769	482,500	
Postemployment Health Ins. (100%)	388,434	57,270		3,500		3,000	432,204	523,481	441,259	585,224	
Supplemental Pension Plan (100%)											
Dental (100%)	216,369	35,505		13,707	547	1,549	267,677	248,107	226,984	222,973	
Life Insurance (41%)	10,566	1,495		389	80		12,530	12,516	12,868	12,051	
Long-Term Disability (100%)	20,801	3,660		636	230	114	25,441	25,715	26,225	24,854	
Other Employee Benefits (100%)	145,700				2,000		147,700	158,518	164,542	189,819	
Total Employee Direct Benefits	\$3,772,046	\$635,206		\$184,599	\$31,308	\$25,169	\$4,648,328	\$5,038,247	\$5,395,794	\$5,450,830	
Percent of Benefits to Payroll	42.9%	42.8%		65.7%	36.1%	43.5%	43.5%	47.3%	49.2%	51.8%	
District's Share of Social Security	\$670,795	\$114,315		\$21,489	\$9,626	4,571	817,796	779,748	814,788	793,977	
Total Related Payroll Costs	\$4,442,841	\$749,521		\$206,088	\$37,934	\$29,740	\$5,466,124	\$5,817,995	\$6,210,582	\$6,244,807	
Percent to Payroll	50.6%	50.5%		73.4%	43.8%	51.4%	51.1%	54.6%	56.6%	59.3%	
OTHER MAJOR CATEGORIES:											
Purchased Services	1,081,053	56,263		8,980	1,000	44,375	1,191,671	1,081,468	1,188,454	1,610,062	
Non-Capital Objects	637,637	127,189		438,441	8,450	3,150	1,214,867	1,242,217	1,201,056	1,224,189	

ACT Tery This
Charged

Capital Objects	317,020	55,000	1,000	1,000	379,520	449,284	409,211	732,721
Debt Service Costs-Short-Term	6,000				6,000	7,448	41,512	40,553
Debt Service Costs-Regular		2,066,405			2,066,405	2,361,338	2,335,462	2,807,687
Insurance-Property, W/C & Liability	187,916	3,500			191,416	212,946	179,585	229,594
Non-Program Transactions-Special ED	1,462,114				1,462,114	1,432,466	1,443,730	1,254,472
Open Enrollment Paid to Other Dist. Adjustment	349,140				349,140	562,011	533,543	562,766
Other Objects (Mostly Dues)	78,597	5,700	12,000	12,800	111,597	137,420	97,150	34,127
Total Other Major Categories	4,119,477	2,066,405	22,450	61,325	6,972,730	7,486,598	7,429,703	8,589,451
TOTAL EXPENDITURES	17,350,323	2,480,147	147,000	148,928	23,135,205	23,954,497	24,613,696	25,363,074
EXCESS (DEFICIT)	(1,416)	1,250	-	-	46,994	(159,829)	211,125	(341,212)
ENDING FUND BALANCES	2,867,734	33,181	1,950,325	18,680	4,922,196	4,875,204	5,035,024	4,823,897

STATISTICS:

Number of Students								
Cost per Student=Gen + Sp. Ed					1673	1703	1711	1716
Percent Change in Cost	\$	11,852	\$	11,933	\$	12,344	\$	12,450
Total All Costs Per Student					-0.7%	-3.3%	-0.8%	6.9%
Percent Change in Cost	\$	13,651	\$	13,891	\$	14,256	\$	14,633
Equivalent FTE Staff Per DPI					-1.7%	-2.6%	-2.6%	7.2%
Payroll Per FTE Staff	n/a				n/a	194	197	196
Benefits Per FTE Staff					\$	54,896	\$	55,703
Postemployment Health Ins.:					\$	29,990	\$	31,526
Underfunded Amount (millions)					\$	5.0	\$	5.3
Amount Needed for Future Funding (millions)								5.7
District Long-Term Debt					n/a	n/a	\$	17.7
Property Tax Valuation (millions)	\$				14	\$	16	\$
Change in Property Tax Percent					n/a	\$	819	\$
					-3.6%		-5.9%	
								921
								5.2%

2016
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School District of Amery

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The following information is provided in the interest of budget transparency.

If you have any questions regarding the School District of Amery's budget, we encourage you to feel free to contact the District Office.

[2014-15 Budget](#)

[2013-14 Actuarial Report](#)

[2013-14 Budget](#)

[2013-14 Community Programs and Service Fund \(Fund 80\)](#)

[2012-13 District Actuarial Report](#)

[2012-13 Budget](#)

[2011-12 Budget](#)

[2010-11 Budget](#)

[July 1, 2010 District Actuarial Report](#)

[Current and Prior Year Annual Meeting Information via Boardbook](#)

[2013-14 Audited Financial Statements](#)

[2012-13 Audited Financial Statements](#)

[2011-12 Audited Financial Statements](#)

[2010-11 Audited Financial Statements](#)

[2009-10 Audited Financial Statements](#)

In order to compare Amery School District's budget with other school districts in the area, go to the Wisconsin Department of Instruction's School Finance Data Warehouse using the link below.

<http://www2.dpi.state.wi.us/sfsdw/>

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School District of Amery
543 Minneapolis Ave S
Amery, WI 54001
Phone: 715-268-9771
Fax: 715-268-7300
webmaster@amerysd.k12.wi.us





Amery

10E

FY 2014-2015 Budget Report (PI-1504)

This report is required to be filed with the DPI

Fund 10 General Fund - Expenditure Accounts

Account	Description	Amount
110000 Undifferentiated Curriculum		
10E-110000-100	Salaries	2,581,068.00
	Total Salaries (100)	2,581,068.00
10E-110000-212	Retirement--Employer's Share	177,023.00
10E-110000-218	Retirement--Contribution to Employee Benefit Trust	100,000.00
10E-110000-219	Retirement--Other Employee Benefits	53,000.00
10E-110000-220	Social Security	194,662.00
10E-110000-230	Life Insurance	4,511.00
10E-110000-240	Health Insurance	650,404.00
10E-110000-250	Other Insurance	6,356.00
10E-110000-290	Other Employee Benefits	34,560.00
	Total Employee Benefits (200)	1,220,516.00
10E-110000-310	Personal Services	265.00
10E-110000-350	Communication	935.00
	Total Purchased Services (300)	1,200.00
10E-110000-410	General Supplies	13,400.00
10E-110000-430	Instructional Media	12,636.00
10E-110000-440	Non-Capital Equipment	20,555.00
10E-110000-470	Textbooks	24,154.00
	Total Non-Capital Objects (400)	70,745.00
10E-110000-550	Equipment Additions	2,988.00
	Total Capital Objects (500)	2,988.00
	Total Undifferentiated Curriculum (110000)	3,876,517.00
120000 Regular Curriculum		
10E-120000-100	Salaries	2,472,827.00
	Total Salaries (100)	2,472,827.00
10E-120000-212	Retirement--Employer's Share	173,563.00
10E-120000-218	Retirement--Contribution to Employee Benefit Trust	90,000.00
10E-120000-219	Retirement--Other Employee Benefits	40,000.00
10E-120000-220	Social Security	265,200.00
10E-120000-230	Life Insurance	3,811.00
10E-120000-240	Health Insurance	594,928.00
10E-120000-250	Other Insurance	6,055.00
10E-120000-290	Other Employee Benefits	16,000.00
	Total Employee Benefits (200)	1,189,557.00
10E-120000-310	Personal Services	195.00
10E-120000-342	Employee Travel	40.00
10E-120000-350	Communication	1,600.00