

School District of Wisconsin Dells

Budget Hearing

and

Annual Meeting

***7:00 p.m., August 2, 2021
Wisconsin Dells High School Band Room #I-101***

August 2, 2021

Good Evening,

Welcome to the School District of Wisconsin Dells Budget Hearing and Annual Meeting. Your interest, presence, input and support for our District are appreciated.

Wisconsin Statutes 65.90(4) requires common school districts to hold a Budget Hearing in conjunction with the Annual Meeting. The purpose of the Budget Hearing is to provide an overview of the proposed budget and allow eligible electors an opportunity to ask questions.

Common school districts are directed by Wisconsin Statute 120.08 to conduct an Annual Meeting in a school building on the 4th Monday in August at 8:00 p.m., unless otherwise directed by the electors of the district, but not before May 15th or after October 30th. The powers of the Annual Meeting are limited to those specified in Wisconsin Statute 120.10.

Eligible electors (voters) are residents of the School District of Wisconsin Dells who are 18 years of age or older and who have lived in the District for a minimum of 28 consecutive days, immediately prior to the Annual Meeting. If any person's qualifications as an elector are challenged, the meeting chairperson shall administer the required oath of affirmation. Any challenged person who refuses to take such oath of affirmation may not vote.

Robert's Rules of Order will be observed during the Budget Hearing and Annual Meeting to facilitate orderly conduct of business. We ask that electors of the District wait to be recognized by the chair before speaking, and give their name when they wish to address those in attendance. The chair reserves the right to limit debates and limit speakers to given time limits as deemed appropriate. The chair will call for voice votes on motions, and may at the chair's discretion, call for a show of hands. Secret ballots may be requested from the floor.

Thank you for attending.

Sincerely,

Terrance Slack
District Administrator

TABLE OF CONTENTS

Board of Education, Administrators and Supervisors	1
Notices for Budget Hearing and Annual Meeting	2
Agenda for Budget Hearing and Annual Meeting	3
Recommended Ground Rules, Voter Qualifications and Voter Challenge Procedures	4
Powers of the Annual Meeting.	5-6
Recommended Annual Meeting Resolutions.	7
Minutes of August 3, 2020 Annual Meeting	8-9
Treasurer’s Report	10
Post Employment Benefit Trust (73) Fund Report	10
2021-22 Budget Hearing and Annual Meeting Materials	
2021-22 Budget Hearing Message	11
2021-22 Revenue Limit Calculation - Simplified	12
2021-22 General (10) Fund Expenditure Budget	13-15
2021-22 General (10) Fund Expenditure Budget Chart	16
2021-22 General (10) Fund Revenue Budget	16-17
2021-22 General (10) Fund Revenue Budget Chart	18
2021-22 Special Projects (27) Fund Revenue & Expenditure Budgets	19
2021-22 Capital Projects (49) Fund Revenue & Expenditure Budgets	20
2021-22 Food Service (50) Fund Revenue & Expenditure Budgets	20
State Aid and Property Taxes	21-22
2021-22 Budget Adoption	23-24
Major Fund Definitions	25
Major Function Definitions	26-27
Fund Balance History	28
Referendum Approved Indebtedness	29
Historical Comparison of District Tax Levy & Mill Rate	30
2020-21 SCC and Area School District Financial Comparisons	31
District Enrollment History	32
Public School Open Enrollment and Tuition Waivers	33-34
District Employee History	35
District Mission Statement	35
2021-22 School Calendar	36

BOARD OF EDUCATION AND ADMINISTRATION

Board of Education:

Jennifer Gavinski	President	Erik Backhaus	Member
Kathy Anderson	Vice-President	James McClyman	Member
Robert McClyman	Treasurer	Joey Van Dinter	Member
Jesse Weaver	Clerk		

Administrators:

Terrance Slack	District Administrator
Steve Rhoads	Business Manager
Dawn Sine	Director of Pupil Services
Brian Grove	Director of Curriculum and Instruction
Hugh Gaston	Wisconsin Dells High School Principal
Allison Hoch	WDHS Associate Principal
Casey Whitehurst	Wisconsin Dells Middle School Principal
Jennifer Kurtz	WDMS Associate Principal
Julie Ennis	Spring Hill Elementary School Principal
Kim Torkelson	SHES Associate Principal
Felipe Armijo	Lake Delton Principal

Supervisors:

Nick Jacobe	Director of Computer Information Services
Fred Steinhorst	Supervisor of Transportation Services
Scott Walsh	Supervisor of Buildings and Grounds
Greg Heller	Supervisor of Food Services

NOTICE OF BUDGET HEARING AND ANNUAL MEETING

**Notice of Budget Hearing
(Section 65.90(4))**

Notice is hereby given to the qualified electors of the School District of Wisconsin Dells that the budget hearing will be held at the Wisconsin Dells High School Band Room #1101, 1501 Brew Farm Road, Wisconsin Dells, Wisconsin, on the 2nd day of August, 2021, at 7 o'clock 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 811 County Road H, Wisconsin Dells, WI 53965.

Dated this 23rd day of July, 2021.

(Signed)

Jesse Weaver, District Clerk

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

Notice is hereby given to qualified electors of the School District of Wisconsin Dells that the annual meeting of said district for the transaction of business will be held in the Wisconsin Dells High School Band Room #1101, 1501 Brew Farm Road, Wisconsin Dells, Wisconsin, on the 2nd day of August, 2021, following the budget hearing, which begins at 7 o'clock p.m.

Jesse Weaver, District Clerk

BUDGET HEARING AND ANNUAL MEETING AGENDA

Monday, August 2, 2021

Wisconsin Dells High School Band Room #I101

7:00 P.M.

Agenda:

1. Call to Order - Board President, Jennifer Gavinski
2. Election of Chairperson
3. Treasurer's Report – Board Treasurer, Robert McClyman
4. Post-Employment Benefit Trust (73) Fund Report – Board Clerk, Jesse Weaver
5. Budget Presentation – District Administrator, Terrance Slack
6. Annual Meeting Resolutions:
 - a. Salaries of School Board Members
 - b. Expense Reimbursement of School Board Members
 - c. Operational Borrowing
 - d. Tax Levy for Operation and Debt Service in the Amount of **\$19,758,536.00**
 - e. Establish 2022 Annual Meeting Date
7. Other Business as Authorized by Law
8. Read and Approve Minutes for August 2, 2021, Annual Meeting
9. Adjournment

RECOMMENDED GROUND RULES

1. Procedures for addressing the chairperson - all persons should stand and state their names.
2. Procedures for making motions – all motions made which are not specified on the agenda shall be written, signed and presented to the chair before action can be taken.
3. Procedures for discussion – each speaker shall be allowed three (3) minutes per topic.
4. Procedures for voting – all voting will be done by a voice vote unless a division of the house is requested and then voting will be done by standing, unless a ballot vote is requested.

VOTER QUALIFICATIONS

Each person voting at the annual meeting must be:

1. A citizen of the United States and 18 years of age or older.
2. A resident of the School District of Wisconsin Dells for at least twenty-eight (28) consecutive days before the meeting.

VOTER CHALLENGES

If a person is challenged as to his/her qualifications to vote, the chairperson shall state the above qualifications to the challenged person. If the challenged person declares that he/she is eligible to vote and the challenge is not withdrawn, the chairperson shall administer the following oath and affirmation to the challenged person:

“Do you solemnly swear that you are an actual resident of the School District of Wisconsin Dells and that you are qualified, according to the law, to vote in this matter?”

The person taking such oath shall be allowed to vote, but if he/she refuses to take such oath, he/she may not vote (s. 120.08(3), Wisconsin Statutes).

POWERS OF THE ANNUAL MEETING

120.10 Powers of annual meeting. The annual meeting of a common or union high school district may:

(1) CHAIRPERSON AND CLERK. Elect a chairperson and, in the absence of the school district clerk, elect a person to act as the clerk of the meeting.

(2) ADJOURNMENT. Adjournment from time to time.

(3) SALARIES OF SCHOOL BOARD MEMBERS. Vote annual salaries for school board members of an amount for each school board meeting the member actually attends.

(4) REIMBURSEMENT OF SCHOOL BOARD MEMBERS. Authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of duties and the reimbursement of a school board member for actual loss of earnings when duties require the school board member to be absent from regular employment.

(5) BUILDING SITES. Designate sites for school district buildings and provide for the erection of suitable buildings or from the lease of suitable buildings for a period not exceeding 20 years with annual rentals fixed by the lease.

(5m) REAL ESTATE. Authorize the school board to acquire, by purchase or condemnation under ch. 32, real estate and structures and facilities appurtenant to such real estate necessary for school district purposes.

(6) TAX FOR SITES, BUILDINGS AND MAINTENANCE. Vote a tax to purchase or lease suitable sites for school buildings, to build, rent, lease or purchase and furnish, equip and maintain school district buildings. The tax may be spread over as many years as are required to pay obligations approved or authorized at the annual meeting including rental payments due in future years under an authorized lease.

(7) TAX FOR TRANSPORTATION VEHICLES. Vote a tax to purchase, operate and maintain transportation vehicles and to purchase liability insurance for such vehicles, and to finance contracts for the use of services of such vehicles.

(8) TAX FOR OPERATION. Vote a tax for the operation of the schools of the school district.

(9) TAX FOR DEBTS. Vote a tax necessary to discharge any debts or liabilities of the school district.

(10) SCHOOL DEBT SERVICE FUND. Vote a tax to create a fund for the purpose of paying all current bonded indebtedness for capital expenditures. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose, except as provided by s. 67.11(1), or be transferred to any other fund except by authorization by a two-thirds majority vote of the total number of electors of the school district.

(10m) SCHOOL CAPITAL EXPANSION FUND. Vote a tax to create a fund for the purpose of financing all current and future capital expenditures related to buildings and sites. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose or be transferred to any other fund except by authorization by a majority vote of the

electors present at a subsequent annual meeting and only if notice that the issue would be on the agenda was included in the notice of the subsequent annual meeting us s. 120.08(1)(c).

(11) TAX FOR RECREATION AUTHORITY. Vote a tax for the purpose specified in s. 66.0123.

(14) LEGAL PROCEEDINGS. Direct and provide for the prosecution or defense of any action or proceedings in which the school district is interested.

(15) TEXTBOOKS. Authorize the school board to furnish textbooks under conditions prescribed by the annual meeting or by the school board. The authorization shall continue in effect until revoked by a subsequent annual meeting.

(16) SCHOOL LUNCHESES. Direct the school board to furnish school lunches to the pupils of the school district and appropriate funds for that purpose.

(19) CONSOLIDATION OF HIGH SCHOOL. In a union high school district, vote to consolidate schools or to discontinue a school where more than one high school is operated by the school district.

RECOMMENDED ANNUAL MEETING RESOLUTIONS

- a. **Salaries of School Board Members:** Be it resolved, by the electors of the School District of Wisconsin Dells, that school board members will receive the following amounts, annually:
- * \$2,250 for the President
 - * \$2,000 for the Vice President, Treasurer & Clerk
 - * \$1,750 for all other Board Members
- b. **Reimbursement of School Board Members:** Be it resolved by the electors of the School District of Wisconsin Dells that school board members will be reimbursed for appropriate and necessary expenses actually incurred in the course of carrying out school board duties.
- c. **Operational Cash-Flow Borrowing:** Be it resolved by the electors of the School District of Wisconsin Dells, that the Board of Education be authorized to secure temporary loan(s) in accordance with Wisconsin Statute 67.12(8)(a)1, for the purpose of meeting the District's operational cash-flow needs and maintaining the schools of the District.
- d. **Tax for Operation and Debt Service:** Be it resolved by the electors of the School District of Wisconsin Dells that a tax be levied on all taxable property of the District for:

<u>Recommended</u>	
General (10) Fund	\$17,139,667
Referendum Debt Service (39) Fund	2,544,093
Community Service (80) Fund	74,160
Prior Year Levy Charge-back for Uncollectible Taxes	<u>616</u>
Total	\$19,758,536

- e. **Establish Annual Meeting Date:** Be it resolved by the electors of the School District of Wisconsin Dells that the Annual Meeting date will be the first Monday of August--August 1, 2022.

MINUTES

SDWD BUDGET HEARING AND ANNUAL MEETING

8/3/2020 [7:00PM-7:15PM] @ Middle School Library Media Center, 520 Race St, Wisconsin Dells, WI

- BUDGET HEARING AND ANNUAL MEETING AGENDA -

1. Call to Order - Board President, Jennifer Gavinski

The Annual Meeting of the School District of Wisconsin Dells was called to order by Board of Education President, Dr. Jennifer Gavinski, on August 3, 2020, at 7PM at the Wisconsin Dells Middle School LMC.

2. Election of Chairperson

Motions for a chairperson for this meeting were received by President Jennifer Gavinski. Motion made by Jesse Weaver and seconded by Robert McClyman to nominate and appoint Jennifer Gavinski as chairperson. All ayes, the motion carried.

3. Treasurer's Report - Board Treasurer, Robert McClyman

Motion to accept the Treasurer's Report presented by Board Treasurer, Robert McClyman. Motion made by Joey Van Dinter and seconded by Erik Backhaus. All ayes, the motion carried.

4. Post-Employment Benefit Trust (73) Fund Report - Board Clerk, Jesse Weaver

Motion to accept the Post-Employment Benefit Trust Fund 73 Report as presented by Board Clerk, Jesse Weaver. Motion made by Jesse Weaver and seconded by Robert McClyman. All ayes, the motion carried.

5. Budget Presentation - District Administrator, Terrance Slack

The proposed budget for the 2020-2021 school year was presented by District Administrator, Terrance Slack, who explained the ongoing process of attaining the budget. Terrance Slack then explained and clarified the budget. Motion made by James McClyman and seconded by Joey Van Dinter. All ayes, the motion carried.

6. Annual Meeting Resolutions

a. Salaries of School Board Members

Be it resolved, by the electors of the School District of Wisconsin Dells, that school board members will receive \$60 for the first two hours of each regular monthly meeting, plus \$20 for each additional half-hour (or partial ½ hour); \$30 for the first hour of each special meeting, plus \$20 for each additional half-hour (or partial ½ hour); \$30 for the first hour of each committee meeting, plus \$20 for each additional half-hour (or partial ½ hour) and the Clerk shall receive \$15 for taking the special meeting minutes. Motion made by Robert McClyman and seconded by James McClyman. All ayes, the motion carried.

b. Expense Reimbursement of School Board Members

Be it resolved by the electors of the School District of Wisconsin Dells that school board members will be reimbursed for appropriate and necessary expenses actually incurred in the course of carrying out school board duties. Motion made by Jesse Weaver and seconded by Robert McClyman. All ayes, the motion carried.

c. Operational Borrowing

Be it resolved by the electors of the School District of Wisconsin Dells, that the Board of Education be authorized to secure temporary loan(s) in accordance with Wisconsin Statute 67.12(8)(a)1, for the purpose of meeting the District's operational cash-flow needs and maintaining the schools of the District. Motion made by Robert McClyman and seconded by James McClyman. All ayes, the motion carried.

d. Tax Levy for Operation and Debt Service in the Amount of \$18,744,901

Be it resolved by the electors of the School District of Wisconsin Dells that a tax be levied on all taxable property of the District for General (10) Fund expenditures in the amount of \$16,718,304, Referendum Debt Service (39) Fund in the amount of \$2,025,973, and Charge-back in the amount of \$624, for a total of \$18,744,901 for the 2020-2021 school year. Motion made by Jesse Weaver and seconded by James McClyman. All ayes, the motion carried.

e. Establish 2021 Annual Meeting Date

Be it resolved by the electors of the School District of Wisconsin Dells that the Annual Meeting date will be the first Monday of August, August 2, 2021.

7. Other Business as Authorized by Law

None

8. Read and Approve Minutes for August 3, 2020, Annual Meeting

Approve the minutes of tonight's meeting as read. Motion made by Robert McClyman and seconded by James McClyman. All ayes, the motion carried.

9. Adjournment

Motion to adjourn. Motion made by James McClyman and seconded by Robert McClyman. All ayes, the motion carried. Chairperson Jennifer Gavinski declared the meeting adjourned at 7:24PM.

Respectfully submitted,
Jesse Weaver, Clerk

TREASURER'S REPORT

The revenues, expenditures and ending fund balances depicted in the chart below are un-audited. The District's entire financial operation is audited annually, by an external auditing firm, in August and one of the auditor responsibilities is to finalize revenues, expenditures and ending fund balances in all funds.

The following chart shows the starting fund balance, revenues, expenditures and ending fund balances for each fund in which the District had transactions during the 2020-21 fiscal year:

FUND 10		07-01-20 (Starting) Fund Balance	2020-21 Revenues	2020-21 Expenditures	06-30-21 (Ending) Fund Balance
10	General	8,057,015	22,187,595	21,887,595	8,357,015
20	Special Projects	489,776	3,231,198	2,970,476	750,498
30	Debt Service	772,668	2,070,618	2,236,819	606,467
40	Capital Projects	6,651,007	6,296,556	9,789,589	3,157,974
50	Food Service	196,965	1,052,434	925,637	323,762
70	Trust	2,329,579	842,804	551,594	2,620,789
80	Community Service	25,459	0	0	25,459

POST-EMPLOYMENT BENEFIT TRUST (73) FUND REPORT

The District established an irrevocable trust in Fund 73, where funds could be deposited, invested and disbursed to cover its current and future contractual obligations to provide post-employment benefits to retired employees. Funds deposited into the trust are designated to cover the "current" or "future" cost of post-employment benefits. As required by Wisconsin Statutes, the Board must invest funds deposited into the trust to cover the future cost of post-employment benefits, on a fee for services basis, with a licensed firm, MidAmerica Administrative & Retirement Solutions, Inc. The District's investment advisor is registered under 15 USC 80b-3, is knowledgeable of school finance regulations, and adheres to the Board's overriding goal of protecting the trust principal.

Wisconsin Statutes require the Board to report the status of the trust to District electors at the Annual Meeting, and include the following data:

Amount in Trust: 06-30-21	\$2,620,789.09
Return on Investment: 07-01-20 to 06-30-21	\$41,209.87
Total Disbursements: 07-01-20 to 06-30-21	\$551,593.67
Investment Manager:	MidAmerica

2021-22 BUDGET HEARING MESSAGE

Each January, the District begins a budget building process that continues through the summer and culminates with the Board of Education approving the tax levy in late October. District employees present budget requests to their respective supervisor or administrator. Requests are prioritized, some requests are eliminated and eventually a budget is established that complies with the statutory revenue limit and meets the educational needs of our students. The Board tentatively approved the proposed budget in June for presentation at this Annual Meeting, but revisions will continue until it receives final approval in late October.

Wisconsin Act 16 established "Revenue Limits" for Wisconsin school districts, beginning with the 1993-94 school year. This legislation established a format for determining the maximum additional revenue a district may receive in state equalization aid, business computer aid and property taxes, with a few permissible exceptions, for Funds 10, 38, 41 and 80.

The 2001-03 State Budget removed Fund 80 from the revenue limit calculation. The proposed budget and tax levy under consideration by the electorate this evening was developed using a revenue limit calculation that was prepared in June. A district's revenue limit is influenced by three primary factors:

1. A three-year average of Third Friday in September Enrollments, plus 40 percent of the FTE summer school membership.
2. The statutory allowable increase in per pupil revenue.
3. The District's prior-year controlled revenue.

Revenue Limits = Historical Perspective:

Since 1993, "revenue limit" statutes have restricted a school board's ability to establish a tax levy that met the local district's program needs. Historically, statutory "revenue limit increases" did not keep pace with wage, benefit and other inflation-driven operational cost increases. In the early years of revenue limits, districts made cuts that did not impinge the educational program, but that has changed over time. For many years now, newspapers have regularly documented school budget cuts, layoffs and revenue limit referendums necessitated by state-imposed revenue limits. The level of cuts needed to create balanced expenditure and revenue budgets has increased annually in most districts and is further exacerbated in districts with declining enrollment.

Numerous factors impact the revenue limit and many are still projections at this point. The calculation can be finalized after the Third Friday Count that occurs in September and general equalization aid is certified in October. Non-recurring exemptions allowed in 2020-21 for \$168,082 were deducted from base revenues right away in the calculation. The District projects a decrease of 35 FTE in its three-year membership average at this time. In addition, the State approved a \$0 increase in the Per Member Change for 2021-22. At this time, the District expects a \$486,650 increase in its revenue limit.

2021-22 REVENUE LIMIT CALCULATION - SIMPLIFIED

The following chart reflects the District's projected 2021-22 Revenue Limit calculation. The District anticipates a slight enrollment decrease this year, but the official 2021 Third Friday in September Enrollment Count will not be taken until September 17. There could also be additional exemptions applied in the final worksheet. The District's final Revenue Limit will be calculated in October, once all of the final numbers are received.

18,050,234.00	1	2020-21 Base Funds	
		\$1,238,848	General Equalized Aid
		31,757	Computer Aid
		120,930	High Poverty Aid
		99,604	Aid for Exempt Personal Property
		16,727,177	Certified Fund 10 Tax levy
		0	Aid Penalty for Over Levy 19-20
		168,082	Non-Recurring Exemptions
		18,050,234	Total
1,776	2	2020-21 Base Membership	
		<i>(Average September: 2018=1,819, 2019=1,787 and 2020=1,721)</i>	
10,163.42	3	2020-21 Base Per Member	<i>(Divide line #1 by line #2)</i>
0.00	4	2021-22 Per Member Change	
10,163.42	5	2021-22 Maximum Base Revenue Per Member	
1,741	6	2021-22 Membership Multiplier – Estimate	
		<i>(Average September: 2017=1,787, 2018=1,721 and 2019=1,715)</i>	
17,694,514.00	7a	2021-22 Max/Member x Current Membership Average	
		<i>(Multiply line #5 by line #6)</i>	
355,720.00	7b	Hold Harmless Non-Recurring Exemption	
18,050,234.00	7	2021-22 Revenue Limit Funds 10-38-41, No Exemptions	
0.00	10d	Prior Year O.E.	
10,146.00	10h	WPCP and RPCP Private School Voucher Aid Deduction	
18,469,139.00	11	2021-22 Revenue Limit Funds with All Exemptions (F10-38-41)	
		<i>(Add Lines #7 - #10)</i>	
1,329,472.00	12	2021-22 Total Aid Estimate (General, High Poverty, Exempt Property)	
17,139,667.00	13	2021-22 Maximum Levy Funds 10-38-41	
		<i>(Subtract lines #13 and #14 from line #12)</i>	
2,544,093.00	15a	2021-22 Fund-39 Tax Levy – Referendum Approved Debt Service	
74,160.00	15b	2021-22 Community Services (Fund 80)	
616.00	15c	Prior Year Levy Chargeback for Uncollectible Taxes	
19,758,536.00	16	2021-22 Total Tax Levy – All Funds	
		<i>(Add lines #15, #16, #17 and #18)</i>	
.00783729		2021-22 Projected Mill Rate	<i>(Add lines #15, #16, #17 and #18)</i>

2021-22 GENERAL (10) FUND REVENUE BUDGET

The proposed 2021-22 General Fund Revenue Budget is \$23,681,532. This represents a \$1,493,937 or 6.73 percent increase. The increase is primarily a result of getting ESSER II funds this year. The chart below compares 2020-21 revenues to anticipated 2021-22 revenues:

<i>General Fund (10) Revenues</i>	<i>Unaudited 2020-21</i>	<i>Proposed 2021-22</i>	<i>Percent of Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Operating Transfers-In	0	0	0%	0	N/A
Local Sources	16,856,375	17,376,193	73.37%	519,818	3.08%
Inter-District Payments	930,187	1,077,638	4.55%	147,451	15.85%
Intermediate Sources	11,551	12,270	0.05%	719	6.22%
State Sources	3,730,715	3,502,710	14.79%	-228,005	-6.11%
Federal Sources	537,334	1,637,721	6.92%	1,100,387	204.79%
Other Financing Sources	16,920	5,000	0.02%	-11,920	-70.45%
Other Revenue	104,513	70,000	0.30%	-34,513	-33.02%
Total	22,187,595	23,681,532	100.00%	1,493,937	6.73%

Operating Transfers-In: This revenue source was formerly used to transfer categorical aid received for 66.30 Special Education Programs operated in Fund 94 to the General Fund. Under current DPI procedures, all special education transactions are now handled within Fund 27.

Local Sources: This revenue source includes property taxes, chargeback of property taxes, mobile home taxes, payments for services, building or equipment rental fees, school activity income, student fees and interest on investments. Local sources will provide 73.37 percent of the 2021-22 general fund revenue, which is an increase of \$519,818 or 3.08 percent. The proposed budget includes a \$486,650 increase in property taxes based on the preliminary revenue limit calculation and a reduction in anticipated mobile home fees. Similar to last year, the District is anticipating low interest receipts on investments.

Inter-District Payments: This revenue source consists primarily of the open enrollment aid transfer. It will provide 4.55 percent of the total 2021-22 general fund revenue, which is an increase of \$147,451 or 15.85 percent. The increase is in the open enrollment revenue projected, which is based on applications received from students who live outside of the District to attend SDWD. The District also expects a similar amount in other tuition revenue received for non-residents attending in the district through tuition agreements.

Intermediate Sources: This revenue source is very small. It includes the transit of grant monies from intermediate sources, such as CESA 5 grant reimbursements. It will provide 0.05 percent of the total 2021-22 general fund revenue, which is a increase of \$719 or 5.22 percent. The district anticipates receiving CTE grant funds.

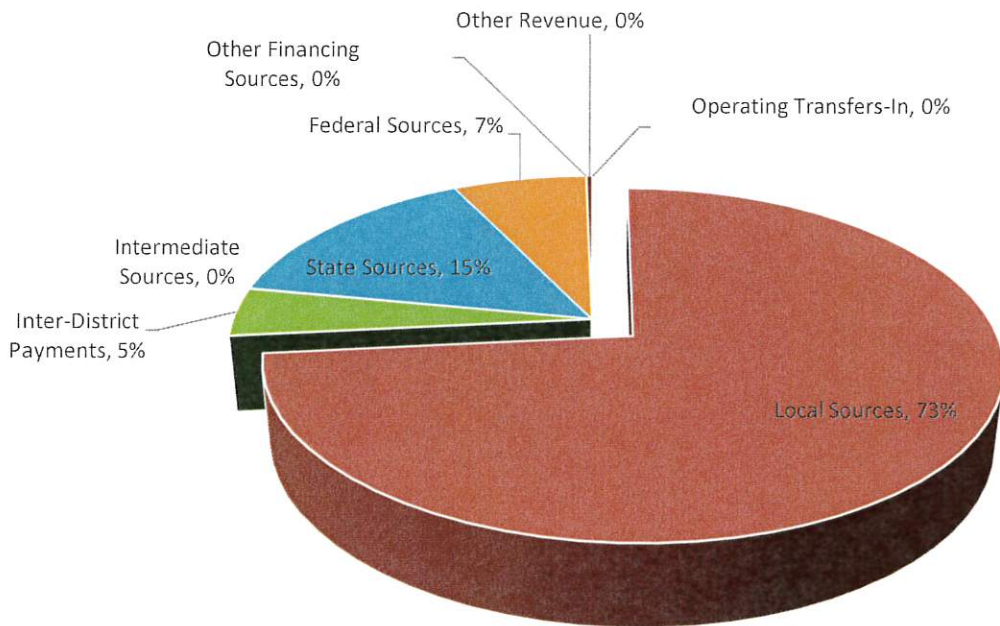
State Sources: This revenue source includes state equalization aid, SAGE/AGR aid, transportation aid, library aid, bilingual aid and per pupil adjustment aid. State sources will provide 14.79 percent of the total 2021-22 general fund revenue, which is a decrease of \$228,005 or -6.11 percent. Early projections indicate that the District will be eligible for state equalization aid and special adjustment aid that will total approximately a 15 percent reduction, or \$175,625.

Federal Sources: This budget category includes federal grant sources such as IDEA Coordinated Early Intervention Services, Title I A, Title II A, Title III A and Title IV A. It will consume 6.92 percent of the total 2021-22 general budget and is \$1,100,387 or 204.79 percent higher than the federal sources revenues in 2020-21. The proposed budget increase is due to receiving almost \$1 Million in ESSER II funding, for this year only.

Other Financing Sources: This revenue source includes capital leases, revenue generated from the sale of discarded school property, or insurance proceeds for property losses. This revenue category is very small, as it will provide 0.02 percent of the total general fund revenue in 2021-22. This represents a \$11,920 or 70.45 percent decrease in revenues.

Other Revenues: This revenue source includes refunds from prior year disbursements. This revenue category will provide 0.30 percent of the total general fund revenue in 2020-21, which is an decrease of \$34,513 or 33.02 percent. Many of these miscellaneous revenues received in one year cannot be counted on in the next and this proposed budget reflects that.

2021-22 Fund 10 (General Fund) Revenue Budget



2020-21 GENERAL (10) FUND EXPENDITURE BUDGET

The proposed **2021-22 General Fund Expenditure Budget** for the School District of Wisconsin Dells is **\$23,781,532**. This represents a **\$1,893,937 or 8.65 percent increase** in General Fund expenditures. The 2020-21 General Fund expenditures are compared to the proposed 2021-22 General Fund Expenditure Budget in the chart below:

<i>General (10) Fund Expenditures</i>	<i>2020-21 Unaudited</i>	<i>2021-22 Budget</i>	<i>Percent of Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Salaries (100)	10,134,469	10,453,525	43.96%	319,056	3.15%
Employee Benefits (200)	4,457,910	4,736,798	19.92%	278,888	6.26%
Purchased Services (300)	3,165,587	4,584,644	19.28%	1,419,057	44.83%
Non-Capital Objects (400)	1,155,711	1,170,230	4.92%	14,519	1.26%
Capital Objects (500)	427,757	220,112	0.93%	-207,645	-48.54%
Debt Retirement (600)	69,061	83,765	0.35%	14,704	21.29%
Insurance & Judgments (700)	348,890	300,000	1.26%	-48,890	-14.01%
Operating Transfers (800)	2,050,817	2,153,905	9.06%	103,088	5.03%
Dues & Fees (900)	77,393	78,553	0.33%	1,160	1.50%
<i>Total</i>	21,887,595	23,781,532	100.00%	1,893,937	8.65%

Salaries: This budget category includes wages and salaries paid to all non-special education personnel, including board members, administrators, teachers and support staff. It will consume 43.96 percent of the total 2021-22 general budget and is \$319,056 or 3.15 percent higher than the actual salary and wage expenditures in 2020-21. The proposed budget includes increases for all regular employees and is compliant with Wis. Stat. 111.70 that limits, without a referendum, increases in base wages for municipal employees, which includes school district employees. The increases are based upon a consumer price index for all urban consumers (CPI-U) increase of 1.23 percent. This budget includes projected supplemental pay increases for professional development units based on criteria in the District's alternative compensation model. The 2021-22 budget includes a slight decrease in staffing, though some positions will be added for grant-funded positions.

Fringe Benefits: This budget category includes employer social security, employer contributions to the Wisconsin Retirement System, life insurance, health insurance, dental insurance, disability insurance, and retirement benefits for non-special education personnel. Fringe benefits for these non-special education employees will consume 19.92 percent of the total 2021-22 budget. It is \$278,888 or 6.26 percent higher than the actual 2020-21 fringe benefit expenditures.

The District's health insurance plan renewal with Dean Health Plan resulted in a slight increase in premiums for 2021-22.

There is no change in the amount of the monthly dental insurance premiums for 2021-22 and a slight decrease in the Wisconsin Retirement rate, from 6.75 percent to 6.50 percent, for 2022 has been announced by the state. Social security, life, disability insurance and Employer contributions to the Wisconsin Retirement System are driven by employee wages. The recommended budget also includes the benefits associated with the additional projected wage increases and the additional staff positions added.

Purchased Services: This budget category includes repairs, service agreements, telephone, fuel for heat and transportation, electricity, water and sewer, postage, printing, maintenance and construction projects and registration fees. Purchased services will consume 19.28 percent of the total 2021-22 budget. This expenditure category will be \$1,419,057 or 44.83 percent higher than the 2020-21 purchased services expenditures. With the opening of the new high school, there were additional utilities budgeted. The other major increase in this area of the budget is based on pending open enrollment applications. The District increased its open enrollment tuition budget by more than \$200,000 for resident students attending school in another district. There are numerous other increases and decreases to the many line items in this area of the budget.

Non-Capital Objects: This budget category includes library books and textbooks, workbooks, audio-visual teaching aids, computer software, paper and instructional supplies. Non-capital objects will consume 4.92 percent of the total 2021-22 budget. It is \$14,519 or 1.26 percent higher than actual 2020-21 non-capital object expenditures. This area of the budget contains increases and reductions based on initial grant budget submissions. The largest increases were for custodial supplies, resource adoption materials and non-capital technology hardware.

Capital Objects: This budget category includes all equipment that costs more than \$300 and will consume 0.93 percent of the total 2021-22 budget. It is \$207,645 or 48.54% percent lower than the 2020-21 capital object expenditures. The main reduction within this area is due to the technology department budget moving funds from capital to non-capital purchases.

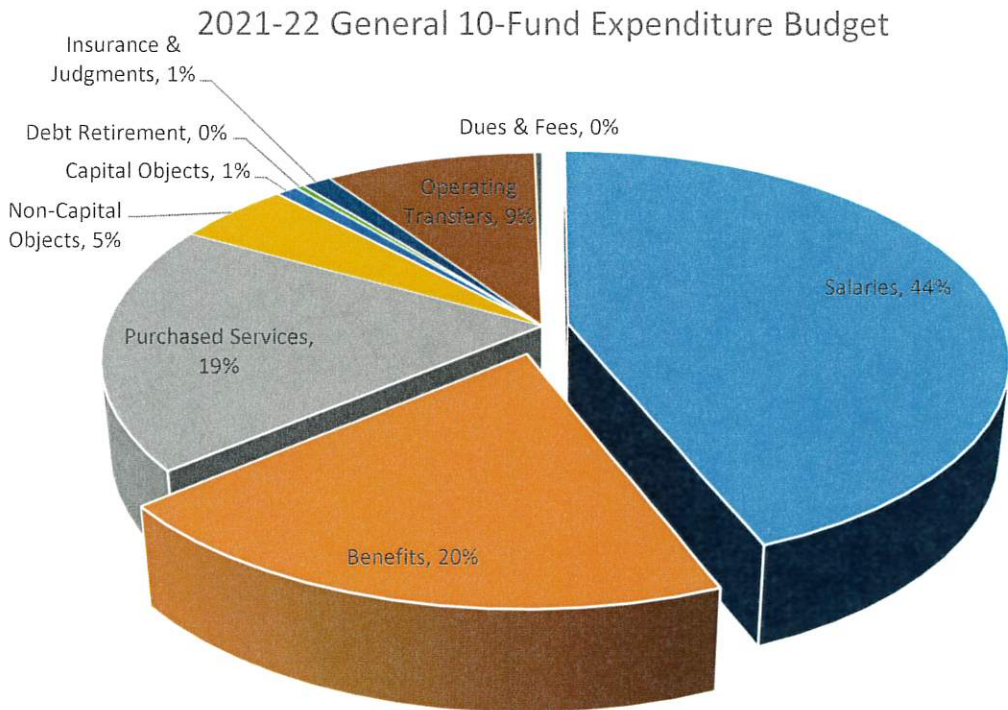
Debt Retirement: This budget category includes principal and interest on operational debt and equipment leases. It will consume 0.35 percent of the total 2021-22 budget and is a \$14,704 increase from 2020-21 expenditures. The proposed budget was developed with the assumption that no short-term borrowing would be necessary and includes lease payments for the District's Chromebook initiative in grades one through eight.

Insurance and Judgments: This budget category includes liability, property, and worker compensation insurance premiums and unemployment compensation. It will consume 1.26 percent of the total budget in 2021-22 and is \$48,890 or 14.01 percent lower than the 2020-21 insurance and judgment expenditures. The decrease is mainly due to a reduction in the amount of unemployment compensation projected.

Operating Transfers-Out: This budget category is used to transfer monies from Fund-10 to Fund-27 to cover special education salaries, benefits, open enrollment transfers, out-of-district tuition payments, transportation and the non-salary and benefit expenditures that support special education programs. It is used to transfer monies from Fund-10 to Fund-50 to cover any operational deficits or negative student accounts in the Food Service Program, if one occurs. And, the District created a Fund-46 Long Term Capital Improvement Fund, and this is the category used to record the transactions to transfer funds from the operating budget to that fund.

This area of the budget will consume 9.06 percent of the total in 2021-22 and is \$103,088 or 5.03 percent higher than 2020-21 actual expenditures in this area. Both salary and health insurance benefits associated with special education staff are expected to increase. When local expenditures increase in Fund 27 and any local and state revenue increase is not expected to offset those increases, the result is a higher operating transfer out of Fund 10 to cover the remaining deficit. In addition, a transfer of \$100,000 to Fund 46 for long term capital improvements.

Dues and Fees: This budget category includes dues, entry fees, registration fees, and membership fees and will consume 0.33 percent of the total 2021-22 budget. It is \$1,160 or 1.50 percent higher than the 2020-21 dues and fees.



2021-22 SPECIAL EDUCATION (27) FUND BUDGETS

The proposed **2021-22 Special Education (Fund 27) Revenue and Expenditure Budgets** for the School District of Wisconsin Dells are **\$3,228,316**. This represents a **\$258,795** or **8.72 percent increase** from the 2020-21 Special Education Budgets. The main reason for the large increase is due to a lower than expected Operating Transfer from Fund 10 to Fund 27 in 2020-21.

Revenues and expenditures are required to be equal in this fund. Any deficit in operations is offset by an operating transfer from the General Fund (10). The 2020-21 Special Education revenues and expenditures are compared to the proposed 2021-22 Special Education Budget in the charts below:

<i>Special Education (27) Revenues</i>	<i>Actual 2020-21</i>	<i>Proposed 2021-22</i>	<i>Percent of Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Operating Transfers-In	1,850,817	2,053,905	63.62%	203,088	10.97%
Intermediate Sources	48,659	45,000	1.39%	-3,659	-7.52%
State Sources	615,231	667,560	20.68%	52,329	8.51%
Federal Sources	454,814	461,851	14.31%	7,037	1.55%
<i>Total</i>	2,969,521	3,228,316	100.00%	258,795	8.72%

<i>Special Education (27) Expenditures</i>	<i>2020-21 Actual</i>	<i>2021-22 Budget</i>	<i>Percent of Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Salaries	1,729,033	1,824,274	56.51%	95,241	5.51%
Benefits	813,918	865,045	26.80%	51,127	6.28%
Purchased Services	426,569	475,697	14.74%	49,128	11.52%
Non-Capital Objects	0	53,500	1.66%	53,500	N/A
Capital Object	0	0	0.00%	0	N/A
Insurance & Judgments	0	0	0.00%	0	N/A
Dues & Fees	0	9,800	0.30%	9,800	N/A
<i>Total</i>	2,969,521	3,228,316	100.00%	258,795	8.72%

2021-22 CAPITAL PROJECTS (40) FUND BUDGETS

The proposed **2021-22 Capital Projects Fund (Fund 40) Revenue Budget** is \$551,800. This represents a \$5,744,756 or **91.24 percent decrease**. At the end of the fiscal year, \$100,000 is budgeted to be placed in Fund 46, the Long Term Capital Improvement Trust. The proposed **2021-22 Capital Projects Fund (Fund 40) Expenditure Budget** is \$1,195,771. This represents a \$8,593,818 or **87.79 percent decrease**. The District will continue to receive some interest and gifts for revenue and pay remaining expenses for the high school building project. The charts below compare 2020-21 revenues and expenditures to the anticipated 2021-22 revenues and expenditures:

<i>Capital Projects (40) Fund Revenues</i>	<i>Actual 2020-21</i>	<i>Proposed 2021-22</i>	<i>Percent of Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Operating Transfers-In	200,000	100,000	18.12%	- 100,000	- 50.00%
Local Sources	6,096,556	451,800	81.88%	- 5,644,756	- 92.59%
Other Financing Sources	0	0	0.00%	-0	0.00%
Total	6,296,556	551,800	100.00%	- 5,744,756	- 91.24%

<i>Capital Projects (40) Fund Expenditures</i>	<i>2020-21 Actual</i>	<i>2021-22 Budget</i>	<i>Percent of Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Purchased Services (300)	9,789,589	1,195,771	100.00%	- 8,593,818	- 87.79%
Non-Capital Objects	0	0	0.00%	0	0.00%
Capital Objects	0	0	0.00%	0	0.00%
Insurance & Judgments	0	0	0.00%	0	0.00%
Total	9,789,589	1,195,771	100.00%	- 8,593,818	- 87.79%

2020-21 FOOD SERVICE (50) FUND BUDGETS

The proposed 2021-22 Food Service Fund (Fund 50) Revenue Budget is \$1,033,700. This represents an \$18,734 or 1.78 percent decrease. The proposed 2020-21 Food Service Fund (Fund 50) Expenditure Budget is \$878,331. This represents a \$47,306 or 5.11 percent decrease. The charts below compare 2020-21 revenues and expenditures to the anticipated 2021-22 revenues and expenditures:

<i>Food Service (50) Fund Revenues</i>	<i>Actual 2020-21</i>	<i>Proposed 2021-22</i>	<i>Percent of Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Operating Transfers-In	0	0	0.00%	0	N/A
Local Sources	89,580	66,000	6.38%	-23,580	-26.32%
State Sources	5,766	5,000	0.48%	-766	-13.28%
Federal Sources	957,088	962,700	93.13%	5,612	0.59%
Other Sources	0	0	0.00%	0	N/A
<i>Total</i>	1,052,434	1,033,700	100.00%	-18,734	-1.78%

<i>Food Service (50) Fund Expenditures</i>	<i>2020-21 Actual</i>	<i>2021-22 Budget</i>	<i>Percent of Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Salaries	356,426	365,957	41.67%	9,531	2.67%
Benefits	112,366	118,082	13.44%	5,716	5.09%
Purchased Services	12,984	13,992	1.59%	1,008	7.76%
Non-Capital Objects	438,551	377,300	42.96%	-61,251	-13.97%
Capital Object	5,310	2,800	0.32%	-2,510	-47.27%
Dues & Fees	0	200	0.02%	200	N/A
<i>Total</i>	925,637	878,331	100.00%	-47,306	-5.11%

STATE AID AND PROPERTY TAXES

The funding formula in Wisconsin was created to give the greatest amount of state aid to those districts with the lowest equalized property value per pupil and the least state aid to those districts with the highest equalized property value per pupil. Wisconsin Dells has a high equalized property value per pupil and receives very little in state equalization aid.

This following chart depicts the non-categorical state aids, Equalization and Special Adjustment Aid, received by the School District of Wisconsin Dells in the last ten years and the aid projection for 2021-22.

<i>Year</i>	<i>Equalization Aid</i>	<i>Special Adjustment Aid</i>	<i>Total State Aid</i>	<i>Net Change</i>
2011-12	483,982	167,564	651,546	- 116,543
2012-13	582,967	3,558	586,525	- 65,021
2013-14	602,268	0	602,268	+ 15,743
2014-15	685,007	0	685,007	+ 82,739
2015-16	698,875	0	698,875	+ 13,868
2016-17	700,749	0	700,749	+ 1,874
2017-18	590,067	7,077	597,144	- 103,605
2018-19	579,872	0	579,872	- 17,272
2019-20	586,001	0	586,001	+ 6,129
2020-21	558,260	680,588	1,238,848	+ 652,847
2021-22 est.	474,500	578,521	1,053,021	- 185,827

This chart depicts property taxes collected for the School District of Wisconsin Dells in the two previous years and the projected tax levy for the upcoming school year.

<i>Fund</i>	<i>Actual 2019-20</i>	<i>Actual 2020-21</i>	<i>Proposed 2021-22</i>	<i>Dollar Change</i>	<i>Percent Change</i>
10-General	16,199,050	16,727,177	17,139,667	+412,490	+ 2.47%
38-Non-Ref Debt Service	0	0	0	0	N/A
39-Ref Approved Debt Service	3,272,958	2,025,973	2,544,093	+ 518,120	+ 25.57%
80-Community Service	0	0	74,160	+ 74,160	+ inf %
Chargeback	368	624	616	- 8	- 1.28%
Total Tax Levy	19,472,376	18,753,774	19,758,536	+ 1,004,762	+ 5.36%
Equalized Value	2,381,394,847	2,459,601,752	2,521,091,796	+61,490,044	+ 2.50%
Mill Rate	.00817688	.00762472	.00783729	+ .00021257	+ 2.79%

This chart depicts the percent of general fund revenues that have come to the School District of Wisconsin Dells in equalization aid and property taxes since the 2010-11 school year.

<i>School Year</i>	<i>Equalization Aid</i>		<i>Property Taxes</i>		<i>Total General Fund Revenue</i>
2010-11 Actual	651,546	3.28%	16,452,458	82.88%	19,851,435
2011-12 Actual	586,525	3.15%	15,887,163	85.43%	18,596,688
2012-13 Actual	602,268	3.17%	16,080,725	84.68%	18,989,770
2013-14 Actual	685,007	3.53%	16,175,055	83.33%	19,410,993
2014-15 Actual	698,875	3.51%	16,547,209	83.22%	19,883,507
2015-16 Actual	700,749	3.51%	16,558,396	82.89%	19,976,949
2016-17 Actual	597,144	2.95%	16,745,140	82.62%	20,267,986
2017-18 Actual	579,872	2.79%	16,699,255	80.37%	20,778,338
2018-19 Actual	586,001	2.70%	16,881,288	77.69%	21,727,681
2019-20 Actual	1,457,992	6.67%	16,199,050	74.08%	21,866,433
2020-21 Actual	558,260	2.52%	16,727,177	75.39%	22,187,595
2021-22 Estimate	474,500	2.00%	17,213,827	72.69%	23,681,532

BUDGET PUBLICATION, 2021-22
Required Published Budget Summary Format

A budget summary, notice of the place where the budget in detail may be examined, the time and place for a public hearing on the budget must be published or distributed under s. 65.90. The required minimum detail for the published summary is as follows:

GENERAL FUND (FUND 10)	2019-20	2020-21	2021-22
Beginning Fund Balance	7,370,828.90	8,057,015.47	8,357,015.47
Ending Fund Balance	8,057,015.47	8,357,015.47	8,257,015.47
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	16,410,593.45	16,856,375.00	17,376,193.00
Inter-district Payments (Source 300 + 400)	780,229.55	930,187.00	1,077,638.00
Intermediate Sources (Source 500)	21,763.94	11,551.00	12,270.00
State Sources (Source 600)	4,032,479.06	3,730,715.00	3,502,710.00
Federal Sources (Source 700)	563,122.00	537,334.00	1,637,721.00
All Other Sources (Source 800 + 900)	53,907.98	121,433.00	75,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	21,862,095.98	22,187,595.00	23,681,532.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	10,579,054.56	10,527,791.00	10,515,027.00
Support Services (Function 200 000)	7,239,629.35	8,017,597.00	9,522,032.00
Non-Program Transactions (Function 400 000)	3,357,225.50	3,342,207.00	3,744,473.00
TOTAL EXPENDITURES & OTHER FINANCING USES	21,175,909.41	21,887,595.00	23,781,532.00

SPECIAL PROJECTS FUND (FUNDS 21, 27, 29)	2019-20	2020-21	2021-22
Beginning Fund Balance	280,260.16	489,776.19	750,498.19
Ending Fund Balance	489,776.19	750,498.19	718,789.19
REVENUES & OTHER FINANCING SOURCES	3,165,710.17	3,231,198.00	3,370,016.00
EXPENDITURES & OTHER FINANCING USES	2,956,194.14	2,970,476.00	3,401,725.00

DEBT SERVICE FUND (FUND 39)	2019-20	2020-21	2021-22
Beginning Fund Balance	2,276,184.48	772,668.43	606,467.43
Ending Fund Balance	772,668.43	606,467.43	1,093,162.43
REVENUES & OTHER FINANCING SOURCES	3,801,826.65	2,070,618.00	2,590,014.00
EXPENDITURES & OTHER FINANCING USES	5,305,342.70	2,236,819.00	2,103,319.00

CAPITAL PROJECTS FUND (FUNDS 46, 49)	2019-20	2020-21	2021-22
Beginning Fund Balance	21,674,856.95	6,651,006.87	3,157,973.87
Ending Fund Balance	6,651,006.87	3,157,973.87	2,514,002.87
REVENUES & OTHER FINANCING SOURCES	27,349,949.56	6,296,556.00	551,800.00
EXPENDITURES & OTHER FINANCING USES	42,373,799.64	9,789,589.00	1,195,771.00

FOOD SERVICE FUND (FUND 50)	2019-20	2020-21	2021-22
Beginning Fund Balance	197,549.62	196,964.76	323,761.76
Ending Fund Balance	196,964.76	323,761.76	479,130.76
REVENUES & OTHER FINANCING SOURCES	835,942.94	1,052,434.00	1,033,700.00
EXPENDITURES & OTHER FINANCING USES	836,527.80	925,637.00	878,331.00

COMMUNITY SERVICE FUND (FUND 80)	2019-20	2020-21	2021-22
Beginning Fund Balance	25,459.06	25,459.06	25,459.06
Ending Fund Balance	25,459.06	25,459.06	25,459.06
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUND 90)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
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	2019-20	2020-21	2021-22
GROSS TOTAL EXPENDITURES -- ALL FUNDS	72,647,773.69	37,810,116.00	31,360,678.00
Interfund Transfers (Source 100) - ALL FUNDS	2,016,000.00	2,033,524.00	2,153,905.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	70,631,773.69	35,776,592.00	29,206,773.00
EXPENDITURES FROM PRIOR YEAR	164.95%	-49.35%	-18.36%

PROPOSED PROPERTY TAX LEVY

FUND	2019-20	2020-21	2021-22
General Fund	16,199,050.00	16,727,177.00	17,213,827.00
Referendum Debt Service Fund	3,272,958.00	2,025,973.00	2,544,093.00
Prior Year Levy Chargeback for Uncollectible Taxes	368.00	624.00	616.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	0.00	0.00	0.00
TOTAL SCHOOL LEVY	19,472,376.00	18,753,774.00	19,758,536.00
TOTAL LEVY FROM PRIOR YEAR	2.17%	-3.69%	5.36%

The below listed new or discontinued programs have a financial impact on the proposed 2021-22 budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
NEW PROGRAMS	FINANCIAL IMPACT

MAJOR FUND DEFINITIONS

A fund is an independent account entity that has a self-balancing set of asset accounts, liability accounts and equity accounts. Funds are established to segregate financial accounting of specific activities, in accordance with laws, regulations, restrictions, or limitations.

General (10) Fund: The General Fund is used to account for District financial activities for current operations, except those that must be accounted for in separate funds.

Special Project (20) Fund: This fund is used to account for activities that are funded, in whole or in part, by federal or state programs that are designed for specific purposes and which require accounting in a segregated fund.

Debt Service (30) Fund: Wisconsin Statute 67.11 requires districts to use this fund to account for the debt service tax levy, related revenues and all expenditures for long-term debt retirement. Districts must maintain a separate checking and/or investment account for this fund.

Capital Projects (40) Fund: This fund is used to account for financial resources involved in the acquisition of capital objects, construction of major capital facilities or major maintenance projects. Capital projects financed through long-term borrowing or a sinking fund (sec. 120.10 {10}) must be accounted for in this fund. Capital projects funded through other sources of revenue such as gifts, grants, sale of capital objects, etc., may be accounted for in this fund, depending on the circumstances.

Food Service (50) Fund: Federal regulations require that the Food Service Fund be accounted for separately. All revenues and expenditures related to Food Service are recorded in this fund. The Food Service Fund may not transfer money to any other fund. Any fund deficit at the end of the year must be eliminated through an operating transfer from the General Fund. Any fund balance must be retained for future use for Food Services.

Agency (60) Fund: The Agency Fund (Pupil Activity Fund) is used to account for assets held by the District for pupil organizations. This fund is treated only as balance sheet accounts in the District's accounting system. Separate records of revenues and expenditures are maintained in administering the accounts.

Trust (70) Fund: This fund includes Fund 72 – Private Purpose Trust Fund, which is comprised of both expendable and non-expendable scholarship monies. It also includes the District's Fund 73 – Employee Benefit Trust Fund, from which all resources, including principal and interest, may only be expended to pay for employee post-employment benefits.

Community Service (80) Fund: Wisconsin Statutes 120.13 and 120.61 allow districts to permit use of the District's property for civic purposes and provide community services, such as adult education, community recreation and day care. This fund must be used to account for such activities.

Package and Cooperative Program (90) Fund: This fund is used to provide accounting for multi-district projects in which it is necessary to maintain a separate record of revenues and expenditures so that each participating district's share will be determined accurately. Such projects must be covered by a written agreement approved by the school board of each participating district.

MAJOR FUNCTION DEFINITIONS

Function is the purpose for which an object is used or for which a person acts. Function includes the activities or actions that are performed to accomplish specific objectives.

110 000 Undifferentiated Curriculum: An instructional situation in which one teacher is responsible for providing instruction in two or more curriculum areas to the same group of pupils, such as a K-5 teacher.

120 000 Regular Curriculum: An instructional situation in which a teacher is responsible to instruct a group of pupils in only one curricular area, i.e., a departmentalized approach (grades 6-12).

130 000 Vocational Curriculum: A vocational curriculum consists of occupationally related subject matter and related experiences designed to develop the knowledge, skills, attitudes and appreciations that relate to the world of work.

140 000 Physical Curriculum: The body of related subject matter and activities in health and daily living such as health education and physical education.

150 000 Special Curriculum: A special curriculum consists of courses and other provisions which are different from or in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel. A subdivision of this sub-function is used to record transactions associated with special educational provisions made for the special type of pupil indicated. Special curriculum provides for special needs children who are gifted and talented and children who are limited as a result of physical, social, cultural, mental or emotional conditions.

160 000 Co-Curricular Activities: Co-curricular activities are comprised of the group of school-sponsored activities designed to provide opportunities for pupils to participate in such experiences as athletic events, forensics, etc.

170 000 Other Special Needs: Activities to meet the needs of students who are culturally/socially disadvantaged, gifted & talented, non-special education homebound and school age parent.

210 000 Pupil Services: Activities designed to assess and improve the well-being of students and to supplement the teaching process such as guidance, nursing and psychologist services.

220 000 Instructional Staff Services: Activities associated with assisting the instructional staff in providing learning experiences for students such as library services, instructional staff training and curriculum development. Activities involving supervision and coordination of the special education and athletic/activities programs are also recorded in this area.

230 000 General Administration: Activities concerned with establishing and administering policy in connection with operating the school district such as the School Board and Office of the Superintendent.

240 000 School Building Administration: Activities of Principals concerned with overall responsibility for a school building.

250 000 Business Administration: Activities concerned with paying, transporting, exchanging and maintaining goods and services for the school district, including fiscal and internal services necessary for operating the school. Transactions made for auxiliary services, such as maintenance and operations, food service and pupil transportation, are also recorded within this budget area.

260 000 Central Services: This area includes activities that support instructional and support services and are district-wide in nature.

270 000 Insurance and Judgments: This function includes liability, property, fidelity and other insurance premiums and judgments.

280 000 Debt Services: This area includes payment of principal, interest and processing costs for short-term and long-term loans and capital leases.

290 000 Other Support Services: Included in this function are CESA general administration charges and benefits paid to or on behalf of former employees of the District as a part of their early retirement program.

400 000 Non-Program Transactions: Non-program transactions include operating transfers from one fund to another to pay obligations of the receiving fund. Payments made to other school districts and CESAs for general tuition and instructional services, for both open enrollment and non-open enrollment students, are also non-program transactions.

FUND BALANCE HISTORY

Year End	Fund Balance
June 2008	\$2,869,842
June 2009	\$3,077,408
June 2010	\$2,866,797
June 2011	\$3,569,116
June 2012	\$4,080,856
June 2013	\$4,344,155
June 2014	\$4,350,618
June 2015	\$5,111,017
June 2016	\$6,167,749
June 2017	\$6,766,981
June 2018	\$7,025,367
June 2019	\$7,370,829
June 2020	\$8,057,015
June 2021 est.	\$8,357,015

REFERENDUM APPROVED INDEBTEDNESS

This chart depicts outstanding electorate-approved debt incurred by the District for facilities. The dollar amounts represent annual interest and principal payments the District will pay toward each project-obligation in the identified school year. The District makes two payments per year toward each obligation, in March and September. The Fund 39 tax levy amount in this budget will cover the interest and principal payments that will be made in March and September of 2022.

Project	Spring Hill Addition	New High School	New High School	New High School	Total
Date of Issue	September 2010	March 2019	March 2019	January 2020	
Type of Issue	Taxable GO QSCB	GO Refunding Bonds	GO Refunding Bonds	GO Promissory Notes	
Interest Rate	4.5% *	3.125% - 5.00%	3.25% - 4.00%	2.00% - 4.00%	
Amount of Issue	\$1,035,000	14,270,000	\$9,340,000	\$9,500,000	
Repayment Annual Schedule Obligation	03-01/09-01	03-01/09-01	03-01/09-01	03-01/09-01	
2022	\$225,000.00	\$495,156.26	\$333,312.50	\$1,001,100.00	\$2,054,568.76
2023		\$495,156.26	\$333,312.50	\$1,232,400.00	\$2,060,868.76
06-30-23 Balance Due	\$0.00	\$16,990,556.32	\$13,871,300.00	\$4,854,400.25	\$35,716,256.57

*The District receives a Qualified School Construction Bond Subsidy (QSCB) from the IRS equal to the 4.5% interest payments each March and September. The above table reflects principal only payments for the Taxable General Obligation QSCBs.

HISTORICAL COMPARISON OF DISTRICT TAX LEVY & MILL RATE

Year	Equalized Value	Percent Increase	General Fund Levy	Non-Ref Debt Serv	Debt Service	Comm Service	Charge Backs	Total Tax Levy	Mill Rate
2021-22 est.	2,521,091,796	2.50%	17,213,827	0	2,544,093	0	616	19,758,536	.00783729
2020-21	2,459,601,752	3.28%	16,727,177	0	2,025,973	0	624	18,753,774	.00762472
2019-20	2,381,394,847	3.55%	16,199,050	0	3,272,958	0	368	19,472,376	.00817688
2018-19	2,299,691,496	2.10%	16,881,288	0	2,177,735	0	0	19,059,023	.00828764
2017-18	2,252,363,033	3.32%	16,699,255	0	200,000	0	4,147	16,903,402	.00750474
2016-17	2,180,059,392	-1.02%	16,745,140	0	200,000	0	467	16,945,607	.00777300
2015-16	2,202,560,848	8.37%	16,558,396	140,993	210,675	0	303	16,910,367	.00767759
2014-15	2,032,357,936	-0.45%	16,547,209	66,438	212,100	0	751	16,826,498	.00827930
2013-14	2,041,522,211	-3.16%	16,175,055	136,230	207,800	0	186	16,519,271	.00809164
2012-13	2,108,057,973	-0.35%	16,080,725	171,913	208,275	12,000	16,095	16,489,008	.00782189
2011-12	2,115,480,956	-4.54%	15,887,163		209,377	10,853	6,259	16,113,652	.00761702
2010-11	2,216,107,925	-5.65%	16,452,458		207,628	8,252	385,081	17,053,419	.00769521
2009-10	2,348,836,607	1.77%	15,689,242		211,000	8,123	1,073	15,909,438	.00677333
2008-09	2,308,045,349	4.12%	14,700,838		639,639		82,521	15,422,998	.00668228
2007-08	2,216,680,590	3.96%	13,802,059		638,641		3,241	14,443,941	.00651602
2006-07	2,132,235,569	8.62%	12,922,358		1,588,610		4,542	14,515,510	.00680765
2005-06	1,963,080,829	19.56%	12,262,559		1,588,139		1,201	13,851,899	.00705620
2004-05	1,641,925,770	9.45%	11,701,421		1,585,759		366	13,287,546	.00809266
2003-04	1,500,227,318	10.13%	10,937,182		1,585,514		55,817	12,578,513	.00838440
2002-03	1,362,250,165	9.65%	10,095,989		1,623,627		16,863	11,736,479	0.00861551
2001-02	1,242,345,322	6.67%	9,120,599		1,523,532		1,165	10,645,296	0.00856871
2000-01	1,164,715,679	26.91%	8,183,635		1,449,197		3,474	9,636,306	0.00827353
1999-00	917,765,824	12.50%	7,158,655		1,345,000		16,219	8,519,874	0.00928328
1998-99	815,806,422	7.20%	7,394,116		1,230,706		3,142	8,627,964	0.01057599
1997-98	761,013,573	7.49%	6,523,226		774,603		2,207	7,300,036	0.00959252
1996-97	708,013,573	9.58%	6,274,365		782,842		3,225	7,060,432	0.00997217
1995-96	646,113,902	11.54%	8,267,113		739,200		2,722	9,009,035	0.01394342
1994-95	579,285,546	7.65%	8,103,829		599,019		26,348	8,729,196	0.01506890
1993-94	538,104,740	9.52%	7,737,157		570,363			8,307,520	0.01543848
1992-93	491,351,479	9.48%	7,091,489		755,464			7,846,953	0.01597014

2020-21 SCC AND AREA SCHOOL DISTRICT FINANCIAL COMPARISONS

School District	Tax Levy	Equalized Value	3rd Friday Membership	Mill Rate	Equalized Value/Member
Mauston	8,318,991	786,420,777	1,370	10.58	525,340
Nekoosa	11,799,541	1,160,152,419	1,065	10.17	958,460
Baraboo	17,641,421	1,842,593,499	2,832	9.57	578,536
Portage	11,944,526	1,437,880,324	2,110	8.31	611,898
Reedsburg	12,603,540	1,589,357,608	2,619	7.93	535,195
Adams-Friendship	11,927,267	1,540,614,651	1,404	7.74	982,519
Wisconsin Dells	18,753,774	2,459,601,752	1,721	7.62	1,328,872
Wautoma	7,684,827	1,124,961,725	1,357	6.83	762,456
Westfield	7,637,512	1,137,035,272	1,140	6.72	947,728
State Average				9.18	698,932

DISTRICT ENROLLMENT HISTORY

The District is required to take official enrollment counts on the 3rd Friday in September and the 2nd Friday in January. Enrollment counts are converted to a full-time equivalency (FTE) count.

The 3rd Friday in September count is used in the calculation of a district's revenue limit and both counts are part of the calculation used in determining the amount of state equalization aid a district will receive in the following school year.

School Year	Third Friday in Sept. FTE	Second Friday in January FTE
1991-92	1,517	1,513
1992-93	1,587	1,598
1993-94	1,667	1,698
1994-95	1,704	1,673
1995-96	1,698	1,701
1996-97	1,752	1,730
1997-98	1,726	1,699
1998-99	1,751	1,732
1999-00	1,757	1,728
2000-01	1,777	1,774
2001-02	1,755	1,749
2002-03	1,786	1,738
2003-04	1,736	1,734
2004-05	1,719	1,716
2005-06	1,713	1,704
2006-07	1,672	1,665
2007-08	1,658	1,626
2008-09	1,657	1,623
2009-10	1,701	1,695
2010-11	1,740	1,722
2011-12	1,723	1,674
2012-13	1,782	1,778
2013-14	1,764	1,752
2014-15	1,777	1,736
2015-16	1,737	1,708
2016-17	1,705	1,680
2017-18	1,744	1,718
2018-19	1,808	1,787
2019-20	1,777	1,753
2020-21	1,720	1,711
2021-22*	1,700	1,700

*-estimate

PUBLIC SCHOOL OPEN ENROLLMENT & TUITION WAIVERS

Since the beginning of the 1998-99 school year, students have been able to attend any school district in the state, where space is available, under Wisconsin's public school open enrollment program. In order for students to participate, parents must submit application forms to the non-resident school district between the first Monday in February and the last weekday in April. An alternative application procedure also allows pupils to apply for open enrollment at any other time during the school year, if certain criteria are met.

Wisconsin law also permits a student who moves to another district after the open enrollment application window to continue to attend school in their previous district under what is called a tuition waiver. In some cases, students are able to attend the remainder of a school year and an additional year before having to apply under open enrollment to remain in the non-resident district.

The Department of Public Instruction (DPI) establishes an open enrollment basic transfer amount and transfers that amount of money from the student's district of residence to the district where the student is attending by adjusting the districts' state aid payments. A school district's equalization aid is increased or reduced by the net number of transfers times the basic transfer amount. For the 2020-21 school year, the amount was **\$8,161** per student. The budget presented tonight is based on a **\$8,224** regular transfer amount for the 2021-22 school year.

For 2020-21, the amount of the open enrollment transfer amount for pupils with disabilities was **\$13,013**. The budget is based on a **\$13,076** transfer amount for pupils with disabilities for the 2021-22 school year. The entire amount is a Fund 10 expenditure, and non-resident districts are not able to recoup additional costs beyond the transfer amount.

The following table shows the "actual" number of students who have participated in the public school open enrollment program and its impact on the District's budget since implementation in 1998-99 and a preliminary estimate for the upcoming school year.

School Year	Regular Education Transfers Out		Special Education Transfers Out		Regular Education Transfers In		Special Education Transfers In		Net Income Or Cost
	#		#		#		#		
1998-99	11.5	-\$38,616	0	\$0	4	\$18,172	0	\$0	-\$20,444
1999-00	15	-\$50,428	0	\$0	9	\$29,787	0	\$0	-\$20,641
2000-01	23	-\$100,932	2	\$0	17	\$70,569	2	\$0	-\$30,363
2001-02	33	-\$148,527	4	-\$7,041	15	\$67,314	2	\$0	-\$88,254
2002-03	29	-\$137,315	4	-\$15,541	19	\$91,134	1	\$0	-\$61,722
2003-04	33	-\$167,102	9	-\$65,385	27	\$137,421	3	\$16,338	-\$78,728
2004-05	32	-\$171,628	4	-\$28,821	25	\$137,889	3	\$5,496	-\$57,064
2005-06	42	-\$222,124	2	-\$11,364	31	\$168,515	5	\$23,624	-\$41,349
2006-07	47	-\$264,956	1	-\$5,845	34	\$186,934	4	\$20,575	-\$63,292
2007-08	53	-\$313,497	3	-\$18,021	41	\$246,287	5	\$30,035	-\$55,196
2008-09	51	-\$318,165	4	-\$24,900	31	\$192,975	4	\$24,900	-\$125,190
2009-10	68	-\$441,864	3	-\$19,494	41	\$266,418	1	\$6,498	-\$188,442
2010-11	67	-\$396,428	3	-\$19,995	52	\$337,472	2	\$13,330	-\$65,621

School Year	Regular Education Transfers Out		Special Education Transfers Out		Regular Education Transfers In		Special Education Transfers In		Net Income Or Cost
2011-12	57	-\$375,244	4	-\$26,171	49	\$336,483	2	\$13,734	- \$51,198
2012-13	81	-\$447,247	11	-\$59,028	61	\$360,356	4	\$20,483	- \$125,436
2013-14	97	-\$539,369	16	-\$95,658	76	\$455,285	3	\$19,455	- \$160,287
2014-15	91	-\$673,759	18	\$0	61	\$407,632	3	\$0	- \$266,127
2015-16	116	-\$862,550	16	-\$31,961	64	\$415,966	2	\$19,980	- \$458,565
2016-17	124	-\$752,401	16	-\$152,335	84	\$409,680	4	\$38,600	- \$456,456
2017-18	167	-\$1,006,873	21	-\$209,534	86	\$539,193	7	\$76,769	- \$600,445
2018-19	171	-\$1,120,434	22	-\$261,030	87	\$555,722	5	\$58,282	- \$767,460
2019-20	145	-\$1,024,820	21	-\$215,570	98	\$647,499	6	\$68,916	- \$523,975
2020-21	129	-\$1,052,918	15	-\$195,195	106	\$865,642	4	\$52,052	- \$330,419
2021-22 estimate	151	-\$1,243,230	17	-\$222,292	120	\$986,686	6	\$78,456	- \$400,380

DISTRICT EMPLOYEE HISTORY

The following charts reflect the number of District employees, by position category since the 2004-05 school year.

School Yr	<i>Administrators</i>	<i>Supervisors</i>	<i>Non-Represented</i>	<i>Teachers</i>	<i>Secretaries</i>	<i>Maintenance</i>
2004-05	9.00	6.00	4.00	136.95	12.00	3.00
2005-06	9.00	6.00	4.00	135.43	12.00	3.00
2006-07	9.00	6.00	4.00	140.71	12.00	3.00
2007-08	9.00	5.00	4.00	135.37	12.00	3.00
2008-09	9.00	5.00	4.00	137.38	12.00	3.00
2009-10	9.00	5.00	4.00	141.69	13.00	3.00
2010-11	9.00	5.00	4.00	140.89	13.00	3.00
2011-12	9.00	5.00	4.00	142.01	13.00	3.00
2012-13	9.00	5.00	4.00	143.45	13.00	3.00
2013-14	11.00	5.00	4.00	146.45	13.00	3.00
2014-15	11.00	5.00	3.00	145.24	12.00	3.00
2015-16	11.00	5.00	3.00	143.21	12.00	3.00
2016-17	11.00	5.00	3.00	136.72	12.00	3.00
2017-18	11.00	5.00	3.00	141.70	12.00	3.00
2018-19	11.00	5.00	3.00	143.79	12.00	3.00
2019-20	11.00	5.00	3.00	145.79	12.00	3.00
2020-21	11.00	5.00	3.00	145.82	12.00	4.00
2021-22	11.00	5.00	3.00	142.00	11.00	4.00

School Yr	<i>Custodians</i>	<i>Computers/IT</i>	<i>Teaching Asst's</i>	<i>Bus Drivers</i>	<i>Cooks</i>	<i>Total</i>
2004-05	16.00	2.00	29.00	20.00	13.00	249.95
2005-06	16.00	2.00	29.00	20.00	13.00	248.43
2006-07	16.00	2.00	31.00	20.00	13.00	255.71
2007-08	16.00	2.00	30.00	20.00	13.00	249.37
2008-09	16.00	2.00	29.00	20.00	13.00	251.38
2009-10	16.00	2.00	32.00	20.00	13.00	258.69
2010-11	15.00	2.00	34.00	20.00	13.00	259.89
2011-12	15.00	2.00	31.00	21.00	14.00	260.01
2012-13	15.00	2.00	32.00	21.00	14.00	263.45
2013-14	15.00	2.00	32.00	21.00	14.00	266.45
2014-15	15.00	2.00	38.00	21.00	14.00	265.45
2015-16	15.00	2.00	38.00	22.00	14.00	268.21
2016-17	15.00	1.00	38.00	22.00	14.00	260.72
2017-18	15.00	2.00	40.00	22.00	14.00	267.72
2018-19	15.00	2.00	42.00	22.00	14.00	272.79
2019-20	15.00	2.00	42.00	22.00	14.00	274.79
2020-21	22.00	2.00	42.00	22.00	18.00	286.82
2021-22	22.00	2.00	42.00	20.00	18.00	280.00



SCHOOL DISTRICT OF WISCONSIN DELLS

CONNECT ♦ INSPIRE ♦ ACHIEVE
Everyone. Every day.

Our Vision:

Academic and individual excellence for a stronger community.

Our Beliefs:

- We set high academic standards and expect each student to reach his/her full potential.
- We are committed to the whole child: healthy, safe, engaged, supported, and challenged.
- We embrace our diversity, integrate equitable practices, and believe all students will be successful regardless of race, income, gender, sexual identity and learning differences.
- We partner with families and community to develop informed and responsible citizens.
- We collaborate to support individuals and families.
- We deliver a consistent and rigorous curriculum in every classroom.
- We value adult learning as a key to student learning.
- We pursue innovative ideas, evidence-based practices, and modern technologies.
- We seek to provide physical environments that facilitate high levels of learning and serve the needs of our community.

MULTI-YEAR STRATEGIC PLAN

June 2020

Core Strategies:

The following four core strategies organize our continuous improvement work at the system and at the school level over the long-term. Our core strategies are further defined and supported by our strategic objectives. We will focus on key performance objectives each year within these identified areas in order to meet our system's mission, vision, and belief statements.

- **STUDENT GROWTH AND ACHIEVEMENT**
- **PROFESSIONAL GROWTH AND LEADERSHIP**
- **DISTRICT AND COMMUNITY ENGAGEMENT**
- **FACILITIES, FINANCE, AND OPERATIONS**

Strategic Objectives:

STUDENT GROWTH AND ACHIEVEMENT

Embed *equitable practices*; improve *K-12 literacy*, and *graduate* students *ready for post-high school success*.

PROFESSIONAL GROWTH AND LEADERSHIP

Provide *targeted professional development* that reflects our student growth and achievement priorities, and deepen the implementation and consistency of our *professional learning communities*.

DISTRICT AND COMMUNITY ENGAGEMENT

Initiate an ongoing *stakeholder feedback process* and develop *district communication practices* that promote our community as a great place to live, work and raise families.

FACILITIES, FINANCE, AND OPERATIONS

Implement a *long-term plan* that ensures *safe, clean, and healthy facilities* and *deliver student-focused services* while maintaining *fiscal responsibility*.

*We live our mission
and strive for our vision.*
THIS IS WD.

SCHOOL DISTRICT OF WISCONSIN DELLS

2021-22 SCHOOL CALENDAR

August 2021				
M	Tu	W	Th	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

September 2021				
M	Tu	W	Th	F
		1*	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

October 2021				
M	Tu	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

November 2021				
M	Tu	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

December 2021				
M	Tu	W	Th	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

January 2022				
M	Tu	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

February 2022				
M	Tu	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25 [†]
28				

March 2022				
M	Tu	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

April 2022				
M	Tu	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

May 2022				
M	Tu	W	Th	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

June 2022				
M	Tu	W	Th	F
		1	2	3*
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

July 2022				
M	Tu	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

[†]In the event there are more than two inclement weather days prior to February 1, 2022, school will be in session on Friday, February 25, 2022.

CALENDAR KEY

#	All School Registration 12:00 p.m. to 6:00 p.m.
#	Teacher In-service
#	Open House
#	No School

#	Early Release
#	End of PK-8 Grading Term
#	End of 9-12 Grading Term
#	Summer School Session 2022 6/13 to 7/14

IMPORTANT DATES

- 8/12 All School Registration 12:00-6:00 p.m.
- 8/23 Professional Staff Welcome Back In-Service
- 8/24 Support Staff Welcome Back In-Service
- 8/25 WDHS Open House 5:00-7:00 p.m.
- 8/25 LDES, SHES, WDMS Open House 4:00-6:00 p.m.
- *9/1 First Day of School for Students
- *6/3 Last Day of School Early Release 12:30 p.m.

LDES PT Conferences	
NCES PT Conferences	TO
SHES PT Conferences	BE
WDMS PT Conferences	DETERMINED
WDHS PT Conferences	