

School District of Wisconsin Dells

Budget Hearing

And

Annual Meeting

***7:00 p.m., August 3, 2020
Wisconsin Dells Middle School Library Media Center***

August 3, 2020

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 September 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 5, 2019 Annual Meeting | 8-9 |
| Treasurer’s Report | 10 |
| Post Employment Benefit Trust (73) Fund Report | 10 |
| 2020-21 Budget Hearing and Annual Meeting Materials | |
| 2020-21 Budget Hearing Message | 11 |
| 2020-21 Revenue Limit Calculation - Simplified | 12 |
| 2020-21 General (10) Fund Expenditure Budget | 13-15 |
| 2020-21 General (10) Fund Expenditure Budget Chart | 15 |
| 2020-21 General (10) Fund Revenue Budget | 16-17 |
| 2020-21 General (10) Fund Revenue Budget Chart | 17 |
| 2020-21 Special Projects (27) Fund Revenue & Expenditure Budgets | 18 |
| 2020-21 Capital Projects (49) Fund Revenue & Expenditure Budgets | 19 |
| 2020-21 Food Service (50) Fund Revenue & Expenditure Budgets | 20 |
| State Aid and Property Taxes | 21-22 |
| 2020-21 Budget Adoption | 23-29 |
| Major Fund Definitions | 30 |
| Major Function Definitions | 31-32 |
| Fund Balance History | 32 |
| Referendum Approved Indebtedness | 33 |
| Historical Comparison of District Tax Levy & Mill Rate..... | 34 |
| 2019-20 SCC and Area School District Financial Comparisons | 35 |
| District Enrollment History | 36 |
| Public School Open Enrollment and Tuition Waivers | 37-38 |
| District Employee History | 39 |
| District Mission Statement | 40 |
| 2020-21 School Calendar | 41 |

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 |
| Debra Michel | 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 & Neenah Creek Principal |

Supervisors:

| | |
|---------------------------|---------------------------------|
| Nick Jacobe | Director of Technology |
| Fred Steinhorst | Director of Transportation |
| Scott Walsh | Director of Buildings & Grounds |
| Greg Heller | Director 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 Middle School Library Media Center, 520 Race Street, Wisconsin Dells, Wisconsin, on the 3rd day of August, 2020, 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, 2020.

(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 Middle School Library Media Center, 520 Race Street, Wisconsin Dells, Wisconsin, on the 3rd day of August, 2020, following the budget hearing, which begins at 7 o'clock p.m.

Jesse Weaver, District Clerk

BUDGET HEARING AND ANNUAL MEETING AGENDA

Monday, August 3, 2020

Wisconsin Dells Middle School Library Media Center

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 **\$18,744,901**
 - e. Establish 2021 Annual Meeting Date
7. Other Business as Authorized by Law
8. Read and Approve Minutes for August 3, 2020, 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 under 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 \$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.
- 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 | \$16,718,304 |
| Referendum Debt Service (39) Fund | 2,025,973 |
| Charge-back | <u>624</u> |
| Total | \$18,744,901 |

- 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 2, 2021.

MINUTES
SCHOOL DISTRICT OF WISCONSIN DELLS
BUDGET HEARING AND ANNUAL MEETING

8/5/2019 [7:00PM-7:30PM] @ High School Library Media Center, 520 Race St, Wisconsin Dells, WI

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 5, 2019, at 7:00 p.m. at the Wisconsin Dells High 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 John Campbell to nominate and appoint Jennifer Gavinski as chairperson. All ayes, the motion carried.

3. Treasurer's Report - Board Treasurer, John Campbell

Amend the Treasurer's Report on Page 14 of the booklet to change 156.93 percent to 16.93 to correctly state that purchased services will consume 16.93 percent of the total 2019-20 budget. Motion to accept the amended Treasurer's Report presented by Board Treasurer, John Campbell. Motion made by James McClyman and seconded by Kathy Anderson. All ayes, the motion carried.

4. Post-Employment Benefit Trust (73) Fund Report - Board Clerk, Robert McClyman

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

5. Budget Presentation - District Administrator, Terrance Slack

The proposed budget for the 2019-2020 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 Joey Van Dinter and seconded by James McClyman to accept the proposed budget for the 2019-2020 school year as presented. 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 1/2 hour); \$30 for the first hour of each special meeting, plus \$20 for each additional half-hour (or partial 1/2 hour); \$30 for the first hour of each committee meeting, plus \$20 for each additional half-hour (or partial 1/2 hour); and the Clerk shall receive \$15 for taking the special meeting minutes. Motion made by Terrance Slack and seconded by Brian Grove. All ayes, the motion carried.

b. Expense Reimbursement of School Board Members

Be it resolved by the electors of the School of 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 Julie Ennis and seconded by Kimberly Torkelson. 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 John Campbell. All ayes, the motion carried.

d. Tax Levy for Operation and Debt Service in the Amount of \$19,429,497.00

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 \$17,208,083, Referendum Debt Service (39) Fund in the amount of \$2,221,414, Community Service (80) Fund in the amount of \$0, and Charge-back in the amount of \$0, for a total of \$19,429,497 for the 2019-2020 school year. Motion made by Jesse Weaver and seconded by James McClyman. All ayes, the motion carried.

e. Establish 2020 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 3, 2020. Motion made by Terrance Slack and seconded by John Campbell. All ayes, the motion carried.

7. Other Business as Authorized by Law

None

8. Read and Approve Minutes for August 5, 2019, Annual Meeting

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

9. Adjournment

Motion to adjourn. Motion made by James McClyman and seconded by John Campbell. All ayes, the motion carried. Chairperson Jennifer Gavinski declared the meeting adjourned at 7:12 p.m.

Respectfully submitted,

Robert McClyman

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 2019-20 fiscal year:

| FUND | | 07-01-19 (Starting) Fund Balance | 2019-20 Revenues | 2019-20 Expenditures | 06-30-20 (Ending) Fund Balance |
|------|-------------------|---|---------------------|-------------------------|---|
| 10 | General | 7,370,829 | 21,866,433 | 21,223,621 | 8,013,641 |
| 20 | Special Projects | 280,260 | 3,167,462 | 2,957,946 | 489,776 |
| 30 | Debt Service | 2,276,184 | 3,801,827 | 5,305,343 | 772,668 |
| 40 | Capital Projects | 21,674,857 | 26,854,795 | 43,114,032 | 5,415,620 |
| 50 | Food Service | 197,550 | 817,033 | 817,033 | 197,550 |
| 70 | Trust | 2,258,300 | 709,596 | 638,317 | 2,329,579 |
| 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: 06-30-20 | \$2,329,578.73 |
| Return on Investment: 07-01-19 to 06-30-20 | \$39,535.95 |
| Total Disbursements: 07-01-19 to 06-30-20 | \$606,025.40 |
| Investment Manager: | MidAmerica |

2020-21 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 2019-20 for \$72,085 were deducted from base revenues right away in the calculation. The District projects an increase of just one (1) FTE in its three-year membership average at this time. In addition, the State approved \$179 increase in the Per Member Change for 2020-21. At this time, the District expects a \$301,789 increase in its revenue limit, as well as an overall increase in all revenue sources of \$364,748.

2020-21 REVENUE LIMIT CALCULATION - SIMPLIFIED

The following chart reflects the District’s projected 2020-21 Revenue Limit calculation. The District anticipates an enrollment increase this year, but the official 2020 Third Friday in September Enrollment Count will not be taken until September 18. There could also be additional exemptions applied in the final worksheet. The District’s final Revenue Limit will be calculated in October.

| | | | |
|----------------------|------------|--|--|
| 17,033,366.00 | 1 | 2019-20 Base Funds | |
| | | \$1,449,764 | General Equalized Aid |
| | | 31,757 | Computer Aid |
| | | 120,930 | High Poverty Aid |
| | | 132,697 | Aid for Exempt Personal Property |
| | | 16,199,050 | Certified Fund 10 Tax levy |
| | | (9,969) | Aid Penalty for Over Levy 19-20 |
| | | (72,085) | Non-Recurring Exemptions |
| | | 17,852,144 | Total |
| 1,788 | 2 | 2019-20 Base Membership | |
| | | <i>(Average September: 2016=1,717, 2017=1,759 and 2018=1,819)</i> | |
| 9,984.42 | 3 | 2019-20 Base Per Member | <i>(Divide line #1 by line #2)</i> |
| 179.00 | 4 | 2020-21 Per Member Change | |
| 10,163.42 | 5 | 2020-21 Maximum Base Per Member | |
| 1,789 | 6 | 2020-21 Membership Multiplier – Estimate | |
| | | <i>(Average September: 2017=1,759, 2018=1,819 and 2019=1,878)</i> | |
| 18,182,358.00 | 7a | 2020-21 Max/Member x Current Membership Average | |
| | | <i>(Multiply line #5 by line #6)</i> | |
| 0.00 | 7b | Hold Harmless Non-Recurring Exemption | |
| 18,182,358.00 | 7 | 2020-21 Revenue Limit Funds 10-38-41, No Exemptions | |
| 20,000.00 | 10d | Prior Year O.E. | |
| 33,630.00 | 10h | WPCP and RPCP Private School Voucher Aid Deduction Exemption | |
| 18,235,988.00 | 11 | 2020-21 Revenue Limit Funds 10-38-41 | |
| | | <i>(Add Lines #7 - #10)</i> | |
| 1,517,684.00 | 12 | 2020-21 Total Aid Estimate (General, High Poverty, Exempt Property) | |
| 16,718,304.00 | 13 | 2020-21 Maximum Levy Funds 10-38-41 | |
| | | <i>(Subtract lines #13 and #14 from line #12)</i> | |
| 2,025,973.00 | 15a | 2020-21 Fund-39 Tax Levy – Referendum Approved Debt Service | |
| 624.00 | 15c | Prior Year Levy Chargeback for Uncollectible Taxes | |
| 18,744,901.00 | 16 | 2020-21 Total Tax Levy – All Funds | |
| | | <i>(Add lines #15, #16, #17 and #18)</i> | |
| .00767941 | | 2020-21 Projected Mill Rate | <i>(Add lines #15, #16, #17 and #18)</i> |

2020-21 GENERAL (10) FUND EXPENDITURE BUDGET

The proposed **2020-21 General Fund Expenditure Budget** for the School District of Wisconsin Dells is **\$23,138,209**. This represents a **\$1,914,588 or 9.02 percent increase** in General Fund expenditures. The 2019-20 General Fund expenditures are compared to the proposed 2020-21 General Fund Expenditure Budget in the chart below:

| <i>General (10) Fund Expenditures</i> | <i>2019-20 Actual</i> | <i>2020-21 Budget</i> | <i>Percent of Budget</i> | <i>Dollar Change</i> | <i>Percent Change</i> |
|---------------------------------------|-----------------------|-----------------------|--------------------------|----------------------|-----------------------|
| Salaries | 9,821,451 | 10,776,308 | 46.57% | + 954,857 | +9.72% |
| Benefits | 4,397,977 | 4,920,443 | 21.27% | + 522,466 | + 11.88% |
| Purchased Services | 3,087,220 | 3,883,402 | 16.78% | + 796,182 | + 25.79% |
| Non-Capital Objects | 1,152,288 | 1,014,513 | 4.38% | - 137,775 | - 11.96% |
| Capital Objects | 278,989 | 193,079 | 0.83% | - 85,910 | - 30.79% |
| Debt Retirement | 46,629 | 46,630 | 0.20% | + 1 | + 0.00% |
| Insurance & Judgments | 297,960 | 290,500 | 1.26% | - 7,460 | - 2.50% |
| Operating Transfers | 2,061,189 | 1,930,986 | 8.35% | - 130,203 | - 6.32% |
| Dues & Fees | 79,918 | 82,348 | 0.36% | + 2,430 | + 3.04% |
| Total | 21,223,621 | 23,138,209 | 100.00% | +1,914,588 | + 9.02% |

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 46.57 percent of the total 2020-21 general budget and is \$954,857 or 9.72 percent higher than the actual salary and wage expenditures in 2019-20. 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 1.81 percent. This budget includes another \$50,000 in projected supplemental pay increases for professional development unit increases based on criteria in the District’s alternative compensation model. The 2020-21 budget also includes the addition of 1.0 FTE middle school principal, 6.25 FTE custodians and 1.0 FTE maintenance technician.

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 21.27 percent of the total 2020-21 budget. It is \$522,466 or 11.88 percent higher than the actual 2019-20 fringe benefit expenditures.

The District’s health insurance plan renewal with Dean Health Plan resulted in a reduction of premiums for 2020-21. The overall cost decrease is 1.5 percent. Premiums will be \$641.20 per month for a single HMO plan and \$1,667.12 per month for a family HMO plan. Employees may also opt for a POS plan and the premiums will be \$713.77 per month for a single plan and \$1,855.81 per month for a family plan. The board agreed to a health insurance benefit based on the HMO plan premiums. Employees contribute 17.6 percent towards monthly premiums. For the HMO, an employee’s monthly contribution of 17.6 percent will be equal to \$112.85 per month for a single plan and \$293.41 per month for a family plan. If an employee chooses the POS plan, the employee’s monthly contribution will be equal to \$185.42 per month for a single plan and

\$482.10 per month for a family plan. To encourage employees to participate in the District's wellness programs, the board also provides a 5.0 percent reduction in the monthly premium contribution employee health screenings, which starting this year will be done through their medical provider. An employee who provides verification of their health screening would have a monthly contribution of 12.6 percent, with the 5.0 percent reduction, and that would equal \$80.79 per month for a single plan and \$210.06 per month for a family plan for the HMO plan. The contributions will be \$153.36 per month for a single plan and \$398.75 per month for a family plan if the employee chooses the POS plan. The budget includes the District health reimbursement arrangement that reimburses a portion of the employee's deductible costs. The Board approved contributions of up to \$750 toward the deductibles for a single plan and \$1,500 for a family plan for the 2020 plan year.

There is no change in the amount of the monthly dental insurance premiums for 2020-21 and a slight change in the Wisconsin Retirement rate, from 6.75 percent to 6.80 percent, for 2021 is projected at this time. 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 16.78 percent of the total 2020-21 budget. This expenditure category will be \$796,182 or 25.79 percent higher than the 2019-20 purchased services expenditures. With the opening of the new high school, the District is projecting an additional \$202,000 in utility costs for 2020-21. 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 for resident students attending school in another district by \$88,755. There are numerous other increases and decreases to the many line items in this area of the budget. One large decrease is in board consultants of \$50,000.

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 4.38 percent of the total 2020-21 budget. It is \$137,775 or 11.96 percent lower than actual 2019-20 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 0.83 percent of the total 2020-21 budget. It is \$85,910 or 30.79% percent lower than the 2019-20 capital object expenditures. The budget includes the replacement of one bus. The main reduction within this area is due to the technology department budget moving funds from capital to non-capital purchases.

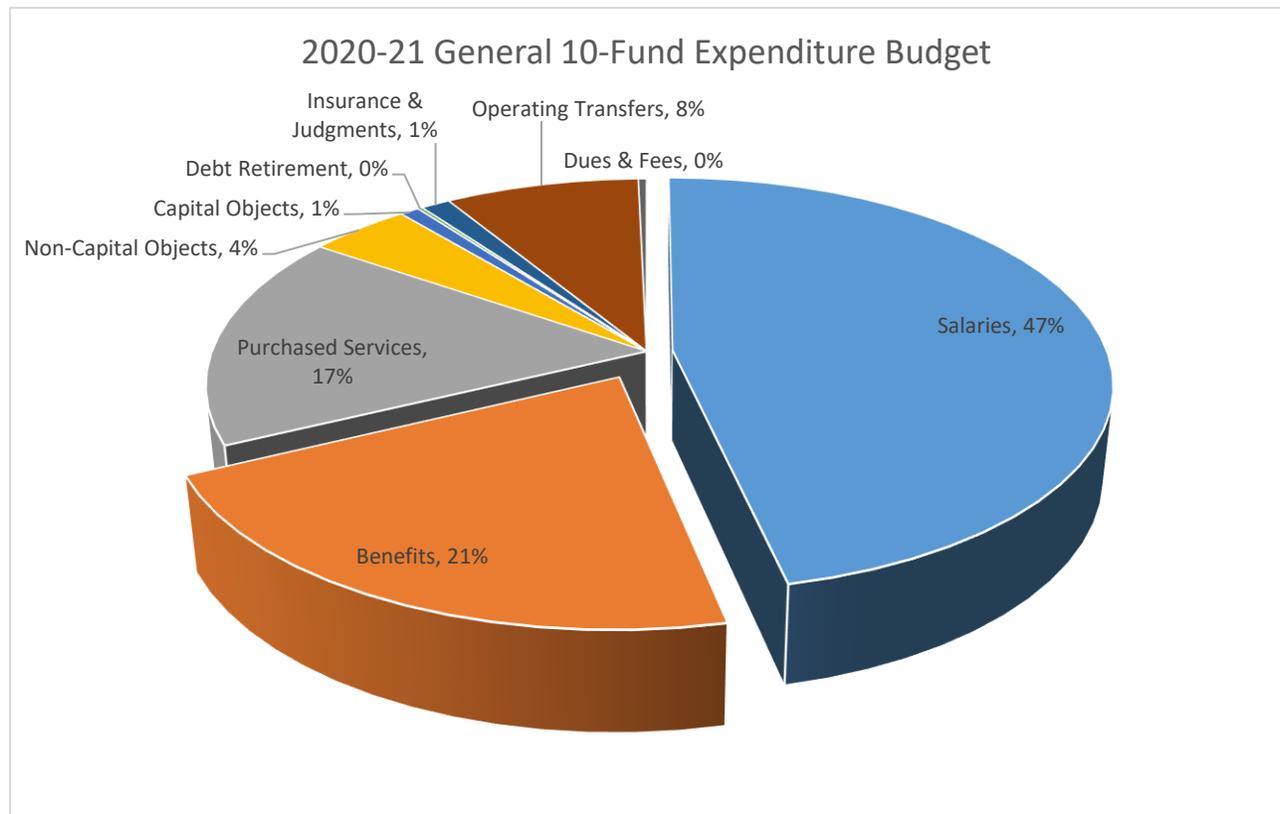
Debt Retirement: This budget category includes principal and interest on operational debt and equipment leases. It will consume 0.20 percent of the total 2020-21 budget and is a \$1 increase from 2019-20 expenditures. The proposed budget was developed with the assumption that no short-term borrowing 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 2020-21 and is \$7,460 or 2.50 percent lower than the 2019-20 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 8.35 percent of the total in 2020-21 and is \$130,203 or 6.32 percent lower than 2019-20 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, transfers of \$100,000 to Fund 46 for long-term capital improvements and \$5,000 to Fund 50 for a projected operating deficit are included in the budget.

Dues and Fees: This budget category includes dues, entry fees, registration fees, and membership fees and will consume 0.36 percent of the total 2020-21 budget. It is \$2,430 or 3.04 percent higher than the 2019-20 dues and fees.



2020-21 GENERAL (10) FUND REVENUE BUDGET

The proposed **2020-21 General Fund Revenue Budget** is **\$22,231,181**. This represents a **\$364,748 or 1.67 percent increase**. The chart below compares 2019-20 revenues to anticipated 2020-21 revenues:

| <i>General (10)Fund Revenues</i> | <i>Actual 2019-20</i> | <i>Proposed 2020-21</i> | <i>Percent of Budget</i> | <i>Dollar Change</i> | <i>Percent Change</i> |
|----------------------------------|-----------------------|-------------------------|--------------------------|----------------------|-----------------------|
| Operating Transfers-In | 0 | 0 | 0% | 0 | none |
| Local Sources | 16,410,593 | 16,922,828 | 76.12% | + 512,235 | + 3.12% |
| Inter-District Payments | 780,230 | 823,435 | 3.71% | + 43,205 | + 5.54% |
| Intermediate Sources | 21,764 | 34,764 | 0.16% | + 13,000 | + 59.73% |
| State Sources | 3,993,220 | 3,863,994 | 17.38% | - 129,226 | - 3.24% |
| Federal Sources | 567,459 | 525,560 | 2.36% | - 41,899 | - 7.38% |
| Other Financing Sources | 1,160 | 5,000 | 0.02% | + 3,840 | + 300.03% |
| Other Revenue | 92,007 | 55,600 | 0.25% | - 36,407 | - 39.57% |
| Total | 21,866,433 | 22,231,181 | 100.00% | + 364,748 | + 1.67% |

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 76.12 percent of the 2020-21 general fund revenue, which is an increase of \$512,235 or 3.12 percent. The proposed budget includes a \$519,254 increase in property taxes based on the preliminary revenue limit calculation and a reduction in anticipated mobile home fees. The District is also anticipating lower interest receipts on investments.

Inter-District Payments: This revenue source consists primarily of the open enrollment aid transfer. It will provide 3.71 percent of the total 2020-21 general fund revenue, which is an increase of \$43,205 or 5.54 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 reduction in other tuition revenue received for non-residents attending in the district through tuition agreements.

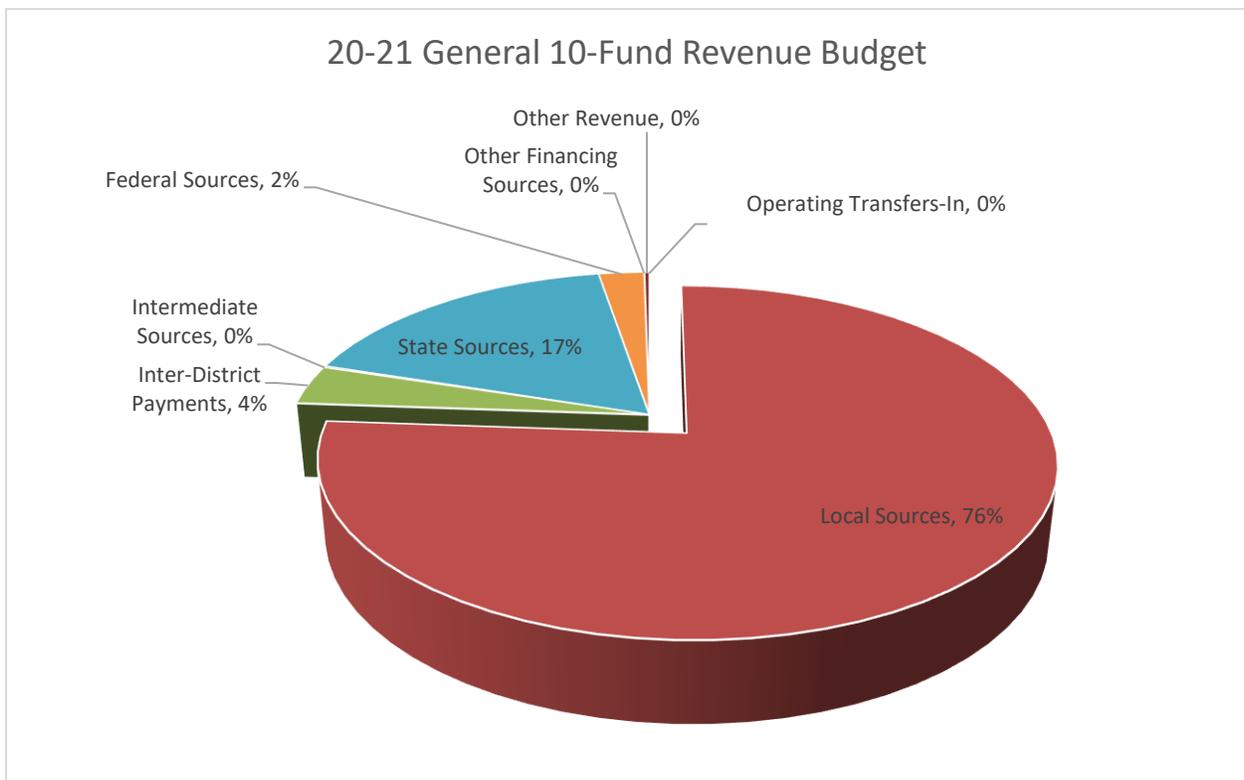
Intermediate Sources: This revenue source includes the transit of grant monies from intermediate sources, such as CESA 5 grant reimbursements. It will provide 0.16 percent of the total 2020-21 general fund revenue, which is an increase of \$13,000 or 59.73 percent. The district anticipates receiving 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 17.38 percent of the total 2020-21 general fund revenue, which is a decrease of \$129,226 or 3.24 percent. Early projections indicate that the District will be eligible for state equalization aid and special adjustment aid that will total a 15 percent reduction, or \$217,465.

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 2.36 percent of the total 2020-21 general budget and is \$41,899 or 7.38 percent lower than the federal sources revenues in 2020-21. The proposed budget decrease is due to lower carryover amounts in Title grants from 2019-20 and projected Medicaid receipts.

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 will provide 0.02 percent of the total general fund revenue in 2020-21. This represents a \$3,840 or 300.03 percent increase in revenues.

Other Revenues: This revenue source includes refunds from prior year disbursements. This revenue category will provide 0.25 percent of the total general fund revenue in 2020-21, which is a decrease of \$36,407 or 39.57 percent. Many of these miscellaneous revenues received in one year cannot be counted on in the next and this proposed budget reflects that.



2020-21 SPECIAL EDUCATION (27) FUND BUDGETS

The proposed **2020-21 Special Education (Fund 27) Revenue and Expenditure Budgets** for the School District of Wisconsin Dells are **\$3,030,851**. This represents a **\$136,468 or 4.71 percent increase** from the 2019-20 Special Education Budgets. 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 2019-20 Special Education revenues and expenditures are compared to the proposed 2020-21 Special Education Budget in the charts below:

| <i>Special Education (27) Revenues</i> | <i>Actual 2019-20</i> | <i>Proposed 2020-21</i> | <i>Percent of Budget</i> | <i>Dollar Change</i> | <i>Percent Change</i> |
|--|---------------------------|-----------------------------|------------------------------|--------------------------|---------------------------|
| Operating Transfers-In | 1,917,751 | 1,825,986 | 60.25% | - 91,765 | - 4.79% |
| Intermediate Sources | 45,350 | 30,000 | 0.99% | - 15,350 | - 33.85% |
| State Sources | 541,792 | 692,406 | 22.84% | + 150,614 | + 27.80% |
| Federal Sources | 389,490 | 482,459 | 15.92% | + 92,969 | + 23.87% |
| Total | 2,894,383 | 3,030,851 | 100.00% | + 136,468 | + 4.71% |

| <i>Special Education (27) Expenditures</i> | <i>2019-20 Actual</i> | <i>2020-21 Budget</i> | <i>Percent of Budget</i> | <i>Dollar Change</i> | <i>Percent Change</i> |
|--|---------------------------|---------------------------|------------------------------|--------------------------|---------------------------|
| Salaries | 1,605,916 | 1,728,456 | 57.03% | + 122,540 | + 7.63% |
| Benefits | 709,927 | 726,731 | 23.98% | + 16,804 | + 2.37% |
| Purchased Services | 551,661 | 524,514 | 17.31% | - 27,147 | - 4.92% |
| Non-Capital Objects | 24,102 | 46,100 | 1.52% | +21,998 | + 91.27% |
| Capital Objects | 0 | 1,000 | 0.03% | + 1,000 | N/A |
| Insurance & Judgments | 0 | 0 | 0.00% | 0 | N/A |
| Dues & Fees | 2,777 | 4,050 | 0.13% | + 1,273 | + 45.81% |
| Total | 2,894,383 | 3,030,851 | 100.00% | + 136,468 | + 4.71% |

2020-21 CAPITAL PROJECTS (40) FUND BUDGETS

The proposed **2020-21 Capital Projects Fund (Fund 40) Revenue Budget** is **\$108,500**. This represents a **\$26,746,295** or **99.60 percent decrease**. The proposed **2019-20 Capital Projects Fund (Fund 40) Expenditure Budget** is **\$15,865,169**. This represents a **\$27,248,863** or **63.20 percent decrease**. The District will continue to receive some revenue and will incur expenses for the high school building project that will be wrapping up in 2020-21. The charts below compare 2019-20 revenues and expenditures to the anticipated 2020-21 revenues and expenditures:

| <i>Capital Projects (40) Fund Revenues</i> | <i>Actual 2019-20</i> | <i>Proposed 2020-21</i> | <i>Percent of Budget</i> | <i>Dollar Change</i> | <i>Percent Change</i> |
|--|---------------------------|-----------------------------|------------------------------|--------------------------|---------------------------|
| Operating Transfers-In | 100,000 | 100,000 | 92.17% | + 0 | + 0.00% |
| Local Sources | 17,254,795 | 8,500 | 7.83% | - 17,246,295 | - 71.01% |
| Other Financing Sources | 9,500,000 | 0 | 0.00% | - 9,500,000 | - 100.00% |
| Total | 26,854,795 | 108,500 | 100.00% | - 26,746,295 | - 99.60% |

| <i>Capital Projects (40) Fund Expenditures</i> | <i>2019-20 Actual</i> | <i>2020-21 Budget</i> | <i>Percent of Budget</i> | <i>Dollar Change</i> | <i>Percent Change</i> |
|--|---------------------------|---------------------------|------------------------------|--------------------------|---------------------------|
| Purchased Services | 42,082,778 | 15,865,169 | 100.00% | - 26,217,609 | - 62.30% |
| Non-Capital Objects | 272,500 | 0 | 0.00% | - 272,500 | -100.00% |
| Capital Objects | 746,900 | 0 | 0.00% | - 746,900 | -100.00% |
| Insurance & Judgments | 11,854 | 0 | 0.00% | - 11,854 | -100.00% |
| Total | 43,114,032 | 15,865,169 | 100.00% | - 27,248,863 | - 63.20% |

2020-21 FOOD SERVICE (50) FUND BUDGETS

The proposed **2020-21 Food Service Fund (Fund 50) Revenue Budget** is **\$891,050**. This represents a **\$74,017 or 9.06 percent increase**. The proposed **2020-21 Food Service Fund (Fund 50) Expenditure Budget** is **\$995,928**. This represents a **\$178,895 or 21.90 percent increase**. The charts below compare 2019-20 revenues and expenditures to the anticipated 2020-21 revenues and expenditures:

| <i>Food Service (50) Fund Revenues</i> | <i>Actual 2019-20</i> | <i>Proposed 2020-21</i> | <i>Percent of Budget</i> | <i>Dollar Change</i> | <i>Percent Change</i> |
|--|-----------------------|-------------------------|--------------------------|----------------------|-----------------------|
| Operating Transfers-In | 43,438 | 5,000 | 0.56% | - 38,438 | - 88.49% |
| Local Sources | 163,393 | 272,800 | 30.62% | + 109,407 | + 66.96% |
| State Sources | 19,321 | 11,500 | 1.29% | - 7,821 | - 40.48% |
| Federal Sources | 590,881 | 601,750 | 67.53% | + 10,869 | + 1.84% |
| Other Sources | 0 | 0 | 0.00% | 0 | N/A |
| Total | 817,033 | 891,050 | 100.00% | + 74,017 | + 9.06% |

| <i>Food Service (50) Fund Expenditures</i> | <i>2019-20 Actual</i> | <i>2020-21 Budget</i> | <i>Percent of Budget</i> | <i>Dollar Change</i> | <i>Percent Change</i> |
|--|-----------------------|-----------------------|--------------------------|----------------------|-----------------------|
| Salaries | 305,922 | 382,186 | 38.37% | + 76,264 | +24.93% |
| Benefits | 108,764 | 170,742 | 17.14% | + 61,978 | + 56.98% |
| Purchased Services | 9,213 | 12,300 | 1.24% | + 3,087 | + 33.51% |
| Non-Capital Objects | 370,642 | 407,600 | 40.93% | + 36,958 | + 9.97% |
| Capital Objects | 22,492 | 23,000 | 2.31% | + 508 | + 2.26% |
| Dues & Fees | 0 | 100 | 0.01% | + 100 | N/A |
| Total | 817,033 | 995,928 | 100.00% | + 178,895 | + 21.90% |

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 2020-21.

| <i>Year</i> | <i>Equalization Aid</i> | <i>Special Adjustment Aid</i> | <i>Total State Aid</i> | <i>Net Change</i> |
|---------------------|-------------------------|-------------------------------|------------------------|-------------------|
| 2010-11 | 483,982 | 167,564 | 651,546 | - 116,543 |
| 2011-12 | 582,967 | 3,558 | 586,525 | - 65,021 |
| 2012-13 | 602,268 | 0 | 602,268 | + 15,743 |
| 2013-14 | 685,007 | 0 | 685,007 | + 82,739 |
| 2014-15 | 698,875 | 0 | 698,875 | + 13,868 |
| 2015-16 | 700,749 | 0 | 700,749 | + 1,874 |
| 2016-17 | 590,067 | 7,077 | 597,144 | - 103,605 |
| 2017-18 | 579,872 | 0 | 579,872 | - 17,272 |
| 2018-19 | 586,001 | 0 | 586,001 | + 6,129 |
| 2019-20 | 1,457,992 | 0 | 1,457,992 | + 871,991 |
| 2020-21 est. | 561,361 | 670,939 | 1,232,300 | - 225,692 |

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 2018-19</i> | <i>Actual 2019-20</i> | <i>Proposed 2020-21</i> | <i>Dollar Change</i> | <i>Percent Change</i> |
|-------------------------------------|---------------------------|---------------------------|-----------------------------|--------------------------|---------------------------|
| 10-General | 16,881,288 | 16,199,050 | 16,718,304 | +519,254 | + 3.21% |
| 38-Non-Ref Debt Service | 0 | 0 | 0 | 0 | N/A |
| 39-Ref Approved Debt Service | 2,177,735 | 3,272,958 | 2,025,973 | - 1,246,985 | - 38.10% |
| 80-Community Service | 0 | 0 | 0 | 0 | N/A |
| Chargeback | 0 | 368 | 624 | +256 | + 69.57% |
| Total Tax Levy | 19,059,023 | 19,472,376 | 18,744,901 | - 727,475 | - 3.74% |
| Equalized Value | 2,299,691,496 | 2,381,394,847 | 2,440,929,718 | +59,534,871 | + 2.50% |
| Mill Rate | .00828764 | .00817688 | .00767941 | - .000498 | - 6.09% |

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 Est. | 1,232,300 | 5.54% | 16,718,304 | 75.20% | 22,231,181 |

2020-21 BUDGET ADOPTION

The following chart presents the 2020-21 budget in the adoption format recommended by the Department of Public Instruction for adoption by the Board of Education.

| BUDGET ADOPTION 2020-21* | | | |
|---|----------------------------|------------------------------|---------------------------|
| | Audited 2018-19 | Unaudited 2019-20 | Budget 2020-21 |
| GENERAL FUND (FUND 10) | | | |
| Beginning Fund Balance (Account 930 000) | 7,025,367.12 | 7,370,828.90 | 8,013,641.40 |
| Ending Fund Balance, Nonspendable (Acct. 935 000) | 0.00 | 0.00 | 0.00 |
| Ending Fund Balance, Restricted (Acct. 936 000) | 184,153.76 | 218,291.55 | 180,607.00 |
| Ending Fund Balance, Committed (Acct. 937 000) | 72,113.50 | 505,993.00 | 75,000.00 |
| Ending Fund Balance, Assigned (Acct. 938 000) | 928,662.79 | 2,482,692.79 | 2,963,827.00 |
| Ending Fund Balance, Unassigned (Acct. 939 000) | 6,185,898.85 | 4,806,664.06 | 3,887,179.40 |
| TOTAL ENDING FUND BALANCE (ACCT. 930 000) | 7,370,828.90 | 8,013,641.40 | 7,106,613.40 |
| REVENUES & OTHER FINANCING SOURCES | | | |
| 100 Transfers-in | 0.00 | 0.00 | 0.00 |
| <i>Local Sources</i> | 16,978,705.38 | 16,299,699.90 | 16,813,928.00 |
| 210 Taxes | | | |
| 240 Payments for Services | 0.00 | 150.95 | 0.00 |
| 260 Non-Capital Sales | 2,814.35 | 671.96 | 0.00 |
| 270 School Activity Income | 18,561.00 | 21,208.00 | 22,500.00 |
| 280 Interest on Investments | 57,684.18 | 46,038.91 | 32,000.00 |
| 290 Other Revenue, Local Sources | 52,778.84 | 42,823.73 | 54,400.00 |
| Subtotal Local Sources | 17,110,543.75 | 16,410,593.45 | 16,922,828.00 |
| <i>Other School Districts Within Wisconsin</i> | 12,836.23 | 14,957.55 | 15,810.00 |
| 310 Transit of Aids | | | |
| 340 Payments for Services | 631,879.41 | 765,272.00 | 807,625.00 |
| 380 Medical Service Reimbursements | 0.00 | 0.00 | 0.00 |
| 390 Other Inter-district, Within Wisconsin | 0.00 | 0.00 | 0.00 |
| Subtotal Other School Districts within Wisconsin | 644,715.64 | 780,229.55 | 823,435.00 |
| <i>Other School Districts Outside Wisconsin</i> | 0.00 | 0.00 | 0.00 |
| 440 Payments for Services | | | |
| 490 Other Inter-district, Outside Wisconsin | 0.00 | 0.00 | 0.00 |

| | Audited 2018-19 | Unaudited 2019-20 | Budget 2020-21 |
|---|----------------------------|------------------------------|---------------------------|
| Subtotal Other School Districts Outside Wisconsin | 0.00 | 0.00 | 0.00 |
| <i>Intermediate Sources</i> | 12,605.00 | 11,764.00 | 24,764.00 |
| 510 Transit of Aids | | | |
| 530 Payments for Services from CCDEB | 0.00 | 0.00 | 0.00 |
| 540 Payments for Services from CESA | 0.00 | 0.00 | 0.00 |
| 580 Medical Services Reimbursement | 0.00 | 0.00 | 0.00 |
| 590 Other Intermediate Sources | 23,686.00 | 9,999.94 | 10,000.00 |
| Subtotal Intermediate Sources | 36,291.00 | 21,763.94 | 34,764.00 |
| <i>State Sources</i> | 150,950.92 | 175,830.40 | 159,028.00 |
| 610 State Aid -- Categorical | | | |
| 620 State Aid -- General | 723,961.00 | 1,570,695.00 | 1,353,230.00 |
| 630 DPI Special Project Grants | 42,778.85 | 21,166.82 | 14,260.00 |
| 640 Payments for Services | 0.00 | 0.00 | 0.00 |
| 650 Student Achievement Guarantee in Education (SAGE Grant) | 670,832.27 | 637,607.27 | 709,357.00 |
| 660 Other State Revenue Through Local Units | 95,965.13 | 96,226.40 | 95,000.00 |
| 690 Other Revenue | 1,497,980.68 | 1,491,694.17 | 1,533,119.00 |
| Subtotal State Sources | 3,182,468.85 | 3,993,220.06 | 3,863,994.00 |
| <i>Federal Sources</i> | 0.00 | 0.00 | 0.00 |
| 710 Federal Aid - Categorical | | | |
| 720 Impact Aid | 0.00 | 0.00 | 0.00 |
| 730 DPI Special Project Grants | 129,466.45 | 129,278.96 | 166,520.00 |
| 750 IASA Grants | 370,350.77 | 344,686.62 | 322,040.00 |
| 760 JTPA | 0.00 | 0.00 | 0.00 |
| 770 Other Federal Revenue Through Local Units | 0.00 | 0.00 | 0.00 |
| 780 Other Federal Revenue Through State | 36,875.58 | 93,493.25 | 37,000.00 |
| 790 Other Federal Revenue - Direct | 0.00 | 0.00 | 0.00 |
| Subtotal Federal Sources | 536,692.80 | 567,458.83 | 525,560.00 |
| <i>Other Financing Sources</i> | 0.00 | 0.00 | 0.00 |
| 850 Reorganization Settlement | | | |
| 860 Compensation, Fixed Assets | 9,330.72 | 1,159.61 | 5,000.00 |
| 870 Long-Term Obligations | 165,290.24 | 0.00 | 0.00 |
| Subtotal Other Financing Sources | 174,620.96 | 1,159.61 | 5,000.00 |
| <i>Other Revenues</i> | 0.95 | 0.00 | 0.00 |
| 960 Adjustments | | | |
| 970 Refund of Disbursement | 37,157.39 | 75,895.15 | 50,000.00 |
| 980 Medical Service Reimbursement | 0.00 | 0.00 | 0.00 |
| 990 Miscellaneous | 10,547.98 | 16,112.22 | 5,600.00 |
| Subtotal Other Revenues | 47,706.32 | 92,007.37 | 55,600.00 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 21,733,039.32 | 21,866,432.81 | 22,231,181.00 |

| | Audited 2018-19 | Unaudited 2019-20 | Budget 2020-21 |
|--|----------------------------|------------------------------|---------------------------|
| EXPENDITURES & OTHER FINANCING USES | | | |
| <i>Instruction</i> | 3,696,530.38 | 3,520,256.55 | 3,830,663.00 |
| 110 000 Undifferentiated Curriculum | | | |
| 120 000 Regular Curriculum | 4,780,466.73 | 5,275,343.13 | 5,241,047.00 |
| 130 000 Vocational Curriculum | 489,993.25 | 479,964.43 | 532,004.00 |
| 140 000 Physical Curriculum | 597,257.37 | 606,409.62 | 664,119.00 |
| 160 000 Co-Curricular Activities | 321,208.80 | 252,740.93 | 296,587.00 |
| 170 000 Other Special Needs | 435,452.51 | 452,516.75 | 468,222.00 |
| Subtotal Instruction | 10,320,909.04 | 10,587,231.41 | 11,032,642.00 |
| <i>Support Sources</i> | 478,668.25 | 482,707.12 | 476,086.00 |
| 210 000 Pupil Services | | | |
| 220 000 Instructional Staff Services | 1,280,464.17 | 1,123,678.98 | 1,351,340.00 |
| 230 000 General Administration | 442,469.37 | 422,422.28 | 492,325.00 |
| 240 000 School Building Administration | 1,097,681.95 | 1,146,644.15 | 1,326,495.00 |
| 250 000 Business Administration | 3,676,472.27 | 3,061,230.39 | 4,228,694.00 |
| 260 000 Central Services | 49,358.71 | 61,558.16 | 67,855.00 |
| 270 000 Insurance & Judgments | 186,578.09 | 278,327.44 | 269,500.00 |
| 280 000 Debt Services | 46,628.87 | 46,628.87 | 46,630.00 |
| 290 000 Other Support Services | 470,806.68 | 590,998.06 | 548,348.00 |
| Subtotal Support Sources | 7,729,128.36 | 7,214,195.45 | 8,807,273.00 |
| <i>Non-Program Transactions</i> | 1,904,802.44 | 2,093,433.79 | 1,930,986.00 |
| 410 000 Inter-fund Transfers | | | |
| 430 000 Instructional Service Payments | 1,413,406.72 | 1,303,847.99 | 1,362,308.00 |
| 490 000 Other Non-Program Transactions | 19,330.98 | 24,911.67 | 5,000.00 |
| Subtotal Non-Program Transactions | 3,337,540.14 | 3,422,193.45 | 3,298,294.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 21,387,577.54 | 21,223,620.31 | 23,138,209.00 |
| | | | |
| | | | |
| | Audited 2018-19 | Unaudited 2019-20 | Budget 2020-21 |
| SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29) | | | |
| 900 000 Beginning Fund Balance | 229,091.03 | 280,260.16 | 489,776.16 |
| 900 000 Ending Fund Balance | 280,260.16 | 489,776.16 | 483,042.16 |
| REVENUES & OTHER FINANCING SOURCES | 79,603.99 | 273,078.54 | 34,257.00 |
| 100 000 Instruction | 23,228.55 | 32,615.89 | 19,132.00 |
| 200 000 Support Services | 5,206.31 | 24,446.65 | 11,919.00 |
| 400 000 Non-Program Transactions | 0.00 | 6,500.00 | 9,940.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 28,434.86 | 63,562.54 | 40,991.00 |
| | | | |
| | | | |

| | Audited 2018-19 | Unaudited 2019-20 | Budget 2020-21 |
|--|----------------------------|------------------------------|---------------------------|
| SPECIAL EDUCATION FUND (FUND 27) | Audited 2018-19 | Unaudited 2019-20 | Budget 2020-21 |
| 900 000 Beginning Fund Balance | 0.00 | 0.00 | 0.00 |
| 900 000 Ending Fund Balance | 0.00 | 0.00 | 0.00 |
| REVENUES & OTHER FINANCING SOURCES | | | |
| 100 Transfers-in | 1,804,802.44 | 1,918,433.79 | 1,825,986.00 |
| <i>Local Sources</i> | 0.00 | 0.00 | 0.00 |
| 240 Payments for Services | | | |
| 260 Non-Capital Sales | 0.00 | 0.00 | 0.00 |
| 270 School Activity Income | 0.00 | 0.00 | 0.00 |
| 290 Other Revenue, Local Sources | 0.00 | 0.00 | 0.00 |
| Subtotal Local Sources | 0.00 | 0.00 | 0.00 |
| <i>Other School Districts Within Wisconsin</i> | 0.00 | 0.00 | 0.00 |
| 310 Transit of Aids | | | |
| 340 Payments for Services | 0.00 | 0.00 | 0.00 |
| 380 Medical Service Reimbursements | 0.00 | 0.00 | 0.00 |
| 390 Other Inter-district, Within Wisconsin | 0.00 | 0.00 | 0.00 |
| Subtotal Other School Districts within Wisconsin | 0.00 | 0.00 | 0.00 |
| <i>Other School Districts Outside Wisconsin</i> | 0.00 | 0.00 | 0.00 |
| 440 Payments for Services | | | |
| 490 Other Inter-district, Outside Wisconsin | 0.00 | 0.00 | 0.00 |
| Subtotal Other School Districts Outside Wisconsin | 0.00 | 0.00 | 0.00 |
| <i>Intermediate Sources</i> | 40,555.64 | 45,349.89 | 30,000.00 |
| 510 Transit of Aids | | | |
| 530 Payments for Services from CCDEB | 0.00 | 0.00 | 0.00 |
| 540 Payments for Services from CESA | 0.00 | 0.00 | 0.00 |
| 580 Medical Services Reimbursement | 0.00 | 0.00 | 0.00 |
| 590 Other Intermediate Sources | 0.00 | 0.00 | 0.00 |
| Subtotal Intermediate Sources | 40,555.64 | 45,349.89 | 30,000.00 |
| <i>State Sources</i> | 509,596.00 | 541,792.00 | 692,406.00 |
| 610 State Aid -- Categorical | | | |
| 620 State Aid -- General | 0.00 | 0.00 | 0.00 |
| 630 DPI Special Project Grants | 0.00 | 0.00 | 0.00 |
| 640 Payments for Services | 0.00 | 0.00 | 0.00 |
| 650 Achievement Gap Reduction (AGR grant) | 0.00 | 0.00 | 0.00 |
| 690 Other Revenue | 3,000.00 | 0.00 | 0.00 |
| Subtotal State Sources | 512,596.00 | 541,792.00 | 692,406.00 |

| | Audited 2018-19 | Unaudited 2019-20 | Budget 2020-21 |
|---|----------------------------|------------------------------|---------------------------|
| <i>Federal Sources</i> | 0.00 | 0.00 | 0.00 |
| 710 Federal Aid - Categorical | | | |
| 730 DPI Special Project Grants | 389,019.09 | 373,974.87 | 432,459.00 |
| 750 IASA Grants | 0.00 | 0.00 | 0.00 |
| 760 JTPA | 0.00 | 0.00 | 0.00 |
| 770 Other Federal Revenue Through Local Units | 0.00 | 0.00 | 0.00 |
| 780 Other Federal Revenue Through State | 73,365.79 | 14,832.73 | 50,000.00 |
| 790 Other Federal Revenue - Direct | 0.00 | 0.00 | 0.00 |
| Subtotal Federal Sources | 462,384.88 | 388,807.60 | 482,459.00 |
| <i>Other Financing Sources</i> | | 0.00 | 0.00 |
| 860 Compensation, Fixed Assets | 0.00 | 0.00 | 0.00 |
| 870 Long-Term Obligations | 0.00 | 0.00 | 0.00 |
| Subtotal Other Financing Sources | 0.00 | 0.00 | 0.00 |
| <i>Other Revenues</i> | 0.00 | 0.00 | 0.00 |
| 960 Adjustments | | | |
| 970 Refund of Disbursement | 0.00 | 0.00 | 0.00 |
| 990 Miscellaneous | 0.00 | 0.00 | 0.00 |
| Subtotal Other Revenues | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 2,820,338.96 | 2,894,383.28 | 3,030,851.00 |
| EXPENDITURES & OTHER FINANCING USES | | | |
| <i>Instruction</i> | 0.00 | 0.00 | 0.00 |
| 110 000 Undifferentiated Curriculum | | | |
| 120 000 Regular Curriculum | 0.00 | 0.00 | 0.00 |
| 130 000 Vocational Curriculum | 0.00 | 0.00 | 0.00 |
| 140 000 Physical Curriculum | 0.00 | 0.00 | 0.00 |
| 150 000 Special Education Curriculum | 1,895,261.76 | 1,857,835.31 | 2,015,632.00 |
| 160 000 Co-Curricular Activities | 0.00 | 0.00 | 0.00 |
| 170 000 Other Special Needs | 0.00 | 0.00 | 0.00 |
| Subtotal Instruction | 1,895,261.76 | 1,857,835.31 | 2,015,632.00 |
| <i>Support Sources</i> | 270,495.43 | 266,811.08 | 242,354.00 |
| 210 000 Pupil Services | | | |
| 220 000 Instructional Staff Services | 178,880.35 | 174,676.78 | 178,586.00 |
| 230 000 General Administration | 0.00 | 0.00 | 0.00 |
| 240 000 School Building Administration | 0.00 | 0.00 | 0.00 |
| 250 000 Business Administration | 105,087.86 | 89,034.12 | 139,798.00 |
| 260 000 Central Services | 2,758.59 | 2,672.99 | 2,000.00 |
| 270 000 Insurance & Judgments | 0.00 | 0.00 | 0.00 |
| 280 000 Debt Services | 0.00 | 0.00 | 0.00 |
| 290 000 Other Support Services | 0.00 | 0.00 | 0.00 |
| Subtotal Support Sources | 557,222.23 | 533,194.97 | 562,738.00 |

| | Audited 2018-19 | Unaudited 2019-20 | Budget 2020-21 |
|--|----------------------------|------------------------------|---------------------------|
| <i>Non-Program Transactions</i> | 0.00 | 0.00 | 0.00 |
| 410 000 Inter-fund Transfers | | | |
| 430 000 Instructional Service Payments | 367,854.97 | 503,353.00 | 452,481.00 |
| 490 000 Other Non-Program Transactions | 0.00 | 0.00 | 0.00 |
| Subtotal Non-Program Transactions | 367,854.97 | 503,353.00 | 452,481.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 2,820,338.96 | 2,894,383.28 | 3,030,851.00 |
| | | | |
| | | | |
| | Audited 2018-19 | Unaudited 2019-20 | Budget 2020-21 |
| DEBT SERVICE FUND (FUNDS 38, 39) | | | |
| 900 000 Beginning Fund Balance | 415,918.45 | 2,276,184.48 | 772,668.43 |
| 900 000 ENDING FUND BALANCES | 2,276,184.48 | 772,668.43 | 608,337.43 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 26,937,333.41 | 3,801,826.65 | 2,073,815.00 |
| 281 000 Long-Term Capital Debt | 414,646.08 | 5,305,342.70 | 2,238,146.00 |
| 282 000 Refinancing | 24,662,421.30 | 0.00 | 0.00 |
| 283 000 Operational Debt | 0.00 | 0.00 | 0.00 |
| 285 000 Post Employment Benefit Debt | 0.00 | 0.00 | 0.00 |
| 289 000 Other Long-Term General Obligation Debt | 0.00 | 0.00 | 0.00 |
| 400 000 Non-Program Transactions | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 25,077,067.38 | 5,305,342.70 | 2,238,146.00 |
| 842 000 INDEBTEDNESS, END OF YEAR | 24,363,661.37 | 29,617,336.51 | 28,446,011.51 |
| | | | |
| | | | |
| | Audited 2018-19 | Unaudited 2019-20 | Budget 2020-21 |
| CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49) | | | |
| 900 000 Beginning Fund Balance | 201,717.09 | 21,674,856.95 | 5,415,620.12 |
| 900 000 Ending Fund Balance | 21,674,856.95 | 5,415,620.12 | 2,035,513.64 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 24,571,823.75 | 26,854,795.40 | 12,485,062.52 |
| 100 000 Instructional Services | 0.00 | 904,342.41 | 0.00 |
| 200 000 Support Services | 3,098,683.89 | 42,209,689.82 | 15,865,169.00 |
| 300 000 Community Services | 0.00 | 0.00 | 0.00 |
| 400 000 Non-Program Transactions | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 3,098,683.89 | 43,114,032.23 | 15,865,169.00 |
| | | | |

| | Audited 2018-19 | Unaudited 2019-20 | Budget 2020-21 |
|--|----------------------------|------------------------------|---------------------------|
| FOOD SERVICE FUND (FUND 50) | | | |
| 900 000 Beginning Fund Balance | 148,463.92 | 197,549.62 | 197,549.62 |
| 900 000 ENDING FUND BALANCE | 197,549.62 | 197,549.62 | 92,671.62 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 862,451.76 | 817,032.78 | 891,050.00 |
| 200 000 Support Services | 813,366.06 | 817,032.78 | 995,928.00 |
| 400 000 Non-Program Transactions | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 813,366.06 | 817,032.78 | 995,928.00 |
| | | | |
| | | | |
| COMMUNITY SERVICE FUND (FUND 80) | | | |
| 900 000 Beginning Fund Balance | 25,459.06 | 25,459.06 | 25,459.06 |
| 900 000 ENDING FUND BALANCE | 25,459.06 | 25,459.06 | 25,459.06 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 0.00 | 0.00 | 0.00 |
| 200 000 Support Services | 0.00 | 0.00 | 0.00 |
| 300 000 Community Services | 0.00 | 0.00 | 0.00 |
| 400 000 Non-Program Transactions | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 0.00 | 0.00 | 0.00 |
| | | | |
| | | | |
| PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99) | | | |
| 900 000 Beginning Fund Balance | 0.00 | 0.00 | 0.00 |
| 900 000 ENDING FUND BALANCE | 0.00 | 0.00 | 0.00 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 0.00 | 0.00 | 0.00 |
| 100 000 Instruction | 0.00 | 0.00 | 0.00 |
| 200 000 Support Services | 0.00 | 0.00 | 0.00 |
| 400 000 Non-Program Transactions | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 0.00 | 0.00 | 0.00 |
| | | | |
| | | | |

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

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 est. | \$8,013,641 |

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 2021.

| 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 | |
| 2021 | \$205,000.00 | \$495,156.26 | \$333,312.50 | \$1,154,600.00 | \$2,188,068.76 |
| 2022 | \$225,000.00 | \$495,156.26 | \$333,312.50 | \$1,001,100.00 | \$1,054,568.75 |
| 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 Service | Debt Service | Comm Service | Charge Backs | Total Tax Levy | Mill Rate |
|--------------|-----------------|------------------|-------------------|----------------------|--------------|--------------|--------------|----------------|-----------|
| 2020-21 est. | 2,440,929,718 | + 2.50 % | 16,718,304 | 0 | 2,025,973 | 0 | 624 | 18,744,901 | .00767941 |
| 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 | - 1.03 % | 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 | .00861551 |
| 2001-02 | 1,242,345,322 | 6.67 % | 9,120,599 | | 1,523,532 | | 1,165 | 10,645,296 | .00856871 |
| 2000-01 | 1,164,715,679 | 26.91 % | 8,183,635 | | 1,449,197 | | 3,474 | 9,701,997 | .00832990 |
| 1999-00 | 917,765,824 | 12.50 % | 7,158,655 | | 1,345,000 | | 16,219 | 8,624,071 | .00939681 |
| 1998-99 | 815,806,422 | 7.20 % | 7,394,116 | | 1,230,706 | | 3,142 | 8,742,258 | .01071600 |
| 1997-98 | 761,013,573 | 7.49 % | 6,523,226 | | 774,603 | | 2,207 | 7,844,631 | .01030800 |
| 1996-97 | 708,013,573 | 9.58 % | 6,274,365 | | 782,842 | | 3,225 | 7,508,296 | .01060500 |
| 1995-96 | 646,113,902 | 11.54 % | 8,267,113 | | 739,200 | | 2,722 | 9,044,438 | .01399800 |
| 1994-95 | 579,285,546 | 7.65 % | 8,103,829 | | 599,019 | | 26,348 | 8,913,019 | .01538600 |
| 1993-94 | 538,104,740 | 9.52 % | 7,737,157 | | 570,363 | | | 8,476,357 | .01575200 |
| 1992-93 | 491,351,479 | 9.48 % | 7,091,489 | | 755,464 | | | 7,690,508 | .01565200 |

For 2020-21, there is a projected mill rate decrease of .000497, which would result in the following property tax decrease:

House valued at \$100,000 = \$49.75
House valued at \$150,000 = \$74.62
House valued at \$200,000 = \$99.50

2019-20 SCC AND AREA SCHOOL DISTRICT FINANCIAL COMPARISONS

| School District | Tax Levy | Equalized Value | 3rd Friday Membership | Mill Rate | Aid Equalized Value/Member |
|------------------------|-------------------|------------------------|---|------------------|-----------------------------------|
| Mauston | 8,116,978 | 762,586,391 | 1,395 | 10.64 | 489,704 |
| Nekoosa | 11,114,630 | 1,097,519,929 | 1,105 | 10.13 | 897,863 |
| Baraboo | 16,609,342 | 1,734,758,648 | 2,946 | 9.57 | 561,246 |
| Portage | 12,367,771 | 1,389,533,652 | 2,220 | 8.90 | 573,943 |
| Reedsburg | 12,638,072 | 1,518,800,811 | 2,794 | 8.32 | 513,488 |
| Wisconsin Dells | 19,472,376 | 2,381,394,847 | 1,787 | 8.18 | 1,259,636 |
| Adams-Friendship | 11,131,295 | 1,484,097,797 | 1,495 | 7.50 | 864,096 |
| Wautoma | 7,400,118 | 1,053,156,971 | 1,373 | 7.03 | 716,970 |
| Westfield | 7,499,258 | 1,105,910,954 | 1,149 | 6.78 | 905,807 |
| State Average | | | | 9.34 | |

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 September 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 | 1,779 | 1,753 |
| 2020-21 (<i>Est.</i>) | 1,755 | ? |

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 2019-20 school year, the amount was \$7,771 per student. The budget presented tonight is based on a \$354 increase in the regular transfer amount for the 2020-21 school year.

For 2019-20, the amount of the open enrollment transfer amount for pupils with disabilities was \$12,723. The budget is based on a \$254 increase in the transfer amount for pupils with disabilities for the 2020-21 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 Est. | 156 | - \$1,127,750 | 14 | - \$181,678 | 98 | \$742,740 | 5 | \$64,885 | - \$501,803 |

DISTRICT EMPLOYEE HISTORY

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

| School Year | Administrators | Supervisors | Non-Represented | Teachers | Secretaries | Maintenance |
|-------------|----------------|-------------|-----------------|----------|-------------|-------------|
| 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 |

| School Year | Custodians | Computer Technicians | Teaching Assistants | Bus Drivers | Cooks | Total |
|-------------|------------|----------------------|---------------------|-------------|-------|--------|
| 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 |



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.



2020-2021 SCHOOL DISTRICT OF WISCONSIN DELLS CALENDAR

CONNECT + INSPIRE + ACHIEVE — EVERYONE. EVERY DAY.

August 2020

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

September 2020

| S | M | T | W | T | F | S | |
|----|----|----|----|----|----|----|---|
| | | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 | |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 | |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 | |
| 27 | 28 | 29 | 30 | | | | |

October 2020

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

November 2020

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 8 | 9 | 10 | 11 | 12 | 13 | 14 |
| 15 | 16 | 17 | 18 | 19 | 20 | 21 |
| 22 | 23 | 24 | 25 | 26 | 27 | 28 |
| 29 | 30 | | | | | |

December 2020

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | 31 | | |

January 2021

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | | | | 1 | 2 |
| 3 | 4 | 5 | 6 | 7 | 8 | 9 |
| 10 | 11 | 12 | 13 | 14 | 15 | 16 |
| 17 | 18 | 19 | 20 | 21 | 22 | 23 |
| 24 | 25 | 26 | 27 | 28 | 29 | 30 |
| 31 | | | | | | |

February 2021

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | | | | | | |

March 2021

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | 1 | 2 | 3 | 4 | 5 | 6 |
| 7 | 8 | 9 | 10 | 11 | 12 | 13 |
| 14 | 15 | 16 | 17 | 18 | 19 | 20 |
| 21 | 22 | 23 | 24 | 25 | 26 | 27 |
| 28 | 29 | 30 | 31 | | | |

April 2021

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | |

May 2021

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | | | | | 1 |
| 2 | 3 | 4 | 5 | 6 | 7 | 8 |
| 9 | 10 | 11 | 12 | 13 | 14 | 15 |
| 16 | 17 | 18 | 19 | 20 | 21 | 22 |
| 23 | 24 | 25 | 26 | 27 | 28 | 29 |
| 30 | 31 | | | | | |

June 2021

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | 1 | 2 | 3 | 4 | 5 |
| 6 | 7 | 8 | 9 | 10 | 11 | 12 |
| 13 | 14 | 15 | 16 | 17 | 18 | 19 |
| 20 | 21 | 22 | 23 | 24 | 25 | 26 |
| 27 | 28 | 29 | 30 | | | |

July 2021

| S | M | T | W | T | F | S |
|----|----|----|----|----|----|----|
| | | | | 1 | 2 | 3 |
| 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 11 | 12 | 13 | 14 | 15 | 16 | 17 |
| 18 | 19 | 20 | 21 | 22 | 23 | 24 |
| 25 | 26 | 27 | 28 | 29 | 30 | 31 |

CALENDAR KEY

| | |
|---|---|
| # | All School Registration 12:00 – 7:00 pm |
| # | Open House |
| # | Teacher In-Service |
| # | No School |
| # | Early Release 12:30 pm |
| # | End of PK-8 Grading Term 11/24, 3/5, 6/3 |
| # | End of 9-12 Grading Term 10/29, 1/15, 3/19, 6/3 |
| # | Summer School Session 2021 6/14 – 7/15 |

IMPORTANT DATES

- 8/12 All School Registration 12:00 – 7:00 pm
- 8/25 LDES, SHES, WDMS Open House 5:00 – 7:00 pm
- 8/25 WDHS Open House 6:00 – 8:00 pm
- 8/26 NCES Open House 4:00 – 6:00 pm
- 9/1 First Day of School for Students
- *6/3 Last Day of School Early Release 12:30 pm

LDES PT Conferences: Nov 3 & 5 and Feb 9 & 11, 4:00 – 6:45 pm
 NCES PT Conferences: Nov 10 & 12 and Feb 23 & 25, 4:00 – 6:45 pm
 SHES PT Conferences: Oct 15 & 22 and Feb 4 & 11, 4:00 – 6:45 pm
 WDMS PT Conferences: Oct 15 & 22 and Feb 4 & 11, 5:00 – 7:45 pm
 WDHS PT Conferences: Nov 5 & 11 and Mar 9 & 16, 5:00 – 7:45 pm

*In the event there are more than two inclement weather days prior to February 1, 2021, school will be in session on Friday, February 26, 2021.

SDWD SCHOOL PHONE NUMBERS

Administration Office: 254-7789 Lake Delton Elementary: 253-4381 Neenah Creek Elementary: 981-2541 Spring Hill Elementary: 253-2488 WI Delts Middle: 253-2487 WI Delts High School: 253-1481
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