

School District of Wisconsin Dells

Budget Hearing

And

Annual Meeting

7:00 p.m., August 6, 2018
Wisconsin Dells High School Library Media Center

August 6, 2018

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

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BOARD OF EDUCATION AND ADMINISTRATION

Board of Education:

Kathy Anderson	President	James McClyman	Member
Jennifer Gavinski.	Vice-President	Joey Van Dinter.	Member
John Campbell	Treasurer	Jesse Weaver	Member
Robert McClyman.	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
Aaron Mack 6-12 Activities Director
Julie Ennis Spring Hill Elementary/Middle School Principal
Jennifer Kurtz. K-8 Associate Principal
Kim Torkelson K-8 Associate Principal
Felipe Armijo. Lake Delton & Neenah Creek Principal

Supervisors:

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

NOTICE OF BUDGET HEARING AND ANNUAL MEETING

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

Notice is hereby given to the qualified electors of the School District of Wisconsin Dells that the budget hearing will be held at the Wisconsin Dells High School Library Media Center, 520 Race Street, Wisconsin Dells, Wisconsin, on the 6th day of August, 2018, 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 26th day of July, 2018.

(Signed)

Robert McClyman, District Clerk

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

Notice is hereby given to qualified electors of the School District of Wisconsin Dells that the annual meeting of said district for the transaction of business will be held in the Wisconsin Dells High School Library Media Center, 520 Race Street, Wisconsin Dells, Wisconsin, on the 6th day of August, 2018, following the budget hearing, which begins at 7 o'clock p.m.

Robert McClyman, District Clerk

BUDGET HEARING AND ANNUAL MEETING AGENDA

Monday, August 6, 2018

Wisconsin Dells High School Library Media Center

7:00 P.M.

Agenda:

1. Call to Order - Board President, Kathy Anderson
2. Election of Chairperson
3. Treasurer's Report – Board Treasurer, John Campbell
4. Post-Employment Benefit Trust (73) Fund Report – Board Clerk, Robert McClyman
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 **\$16,943,965**
 - e. Establish 2019 Annual Meeting Date
7. Other Business as Authorized by Law
8. Read and Approve Minutes for August 6, 2018, Annual Meeting
9. Adjournment

RECOMMENDED GROUND RULES

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

VOTER QUALIFICATIONS

Each person voting at the annual meeting must be:

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

VOTER CHALLENGES

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

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

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

POWERS OF THE ANNUAL MEETING

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

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

(2) ADJOURNMENT. Adjournment from time to time.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

RECOMMENDED ANNUAL MEETING RESOLUTIONS

- a. **Salaries of School Board Members:** Be it resolved, by the electors of the School District of Wisconsin Dells, that school board members will receive \$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	\$16,256,319
Referendum Debt Service (39) Fund	200,000
Community Service (80) Fund	0
Charge-back	<u>487,646</u>
Total	\$16,943,965

- 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 5, 2019.

School District of Wisconsin Dells
811 County Rd H
Wisconsin Dells, WI 53965

Minutes

Budget Hearing & Annual Meeting

Monday, August 07, 2017, at 7:00 PM

High School Library Media Center - 520 Race Street, Wisconsin Dells WI 53965

The meeting was called to order by President Anderson at 7:00 PM on Monday, August 07, 2017.

1. Call to Order

The Annual Meeting of the School District of Wisconsin Dells was called to order by Board of Education President, Kathy Anderson, on August 7, 2017, at 7 p.m. at the Wisconsin Dells High School LMC.

2. Election of Chairperson

Motions for a chairperson for this meeting were received by President Anderson. Motion by Jesse Weaver and second by Joey Van Dinter to nominate and appoint Kathy Anderson as chairperson.

Motion to close nominations and appoint Kathy Anderson as chairperson by John Campbell and second by McClyman J. Motion carried. No opposition.

3. Treasurer's Report - John Campbell

Motion to accept the Treasurer's Report as presented by Board Treasurer, John Campbell. Motion made by Weaver, seconded by McClyman J. 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 Campbell, seconded by McClyman J. All ayes, the motion carried.

5. Budget Presentation - District Administrator, Terrance Slack

The proposed budget for the 2017-2018 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 by McClyman J and second by John Campbell to accept the proposed budget for the 2017-2018 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 Weaver, seconded by McClyman J. 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 McClyman R, seconded by McClyman J. 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 Campbell, seconded by Gavinski. All ayes, the motion carried.

PURCHASE OF STUDENT HOUSE PROJECT REAL ESTATE

Be it resolved that the electors of the School District of Wisconsin Dells do authorize the purchase of real estate identified by the Board of Education between now and the time of the next Annual Meeting to be used in conjunction with the technical education student house project. Motion by John Campbell and second by Jesse Weaver. All ayes, the motion carried.

D. Tax Levy for Operation and Debt Service in the Amount of \$16,869,224.00

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 \$16,665,077, Referendum Debt Service (39) Fund in the amount of \$200,000, Community Service (80) Fund in the amount of \$0, and Charge-back in the amount of \$4,147, for a total of \$16,869,224 for the 2017-2018 school year. Motion made by Van Dinter, seconded by McClyman J. All ayes, the motion carried.

E. Establish 2018 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 6, 2018. Motion made by Weaver, seconded by Gavinski. All ayes, the motion carried.

7. Other Business as Authorized by Law

Public comment by Troy Ryan, asking the Board to reconsider the future of the tennis program.

8. Read and Approve Minutes for August 7, 2017, Annual Meeting

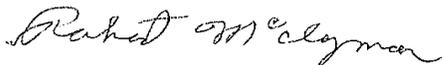
Approve the minutes of tonight's meeting as read. Motion made by Campbell, seconded by McClyman J. All ayes, the motion carried.

9. Adjournment

Motion to adjourn. Motion made by Gavinski, seconded by Campbell. All ayes, the motion carried.

Chairperson Kathy Anderson declared the meeting adjourned at 7:27 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 2017-18 fiscal year:

FUND		07-01-17 (Starting) Fund Balance	2017-18 Revenues	2017-18 Expenditures	06-30-18 (Ending) Fund Balance
10	General	6,766,981	20,778,338	20,519,952	7,025,367
20	Special Projects	192,974	2,786,896	2,750,779	229,091
30	Debt Service	415,569	247,675	247,325	415,918
40	Capital Projects	100,000	101,717	0	201,717
50	Food Service	108,605	848,624	808,765	148,464
70	Trust	2,157,688	728,215	696,626	2,189,277
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: 06-30-18	\$2,853,150.21
Return on Investment: 07-01-17 to 06-30-18	\$30,636.70
Total Disbursements: 07-01-17 to 06-30-18	\$692,426.25
Investment Manager:	MidAmerica

ENERGY EFFICIENCY EXEMPTION REPORTING

Under §121.91 (4) (o), a school board may adopt a resolution to increase the revenue limit otherwise applicable to a school district under §121.91 (2m) in any school year by an amount spent by the school district in that school year on a project to implement energy efficiency measures or to purchase energy efficiency products if certain conditions are met. Then, per 2017 Wisconsin Act 59 (2017-19 Budget), school boards became prohibited from adopting a resolution to utilize the Energy Efficiency Exemption to the revenue limit after December 31, 2017, through December 30, 2018. School Boards who have approved energy efficiency resolution(s), prior to December 31, 2017, are required to publish an evaluation of the identified energy performance indicators as an addendum to the published budget summary document under Wis.Stat.sec.65.90, and in the school’s newsletter or in the published minutes to the school board meeting.

On September 20, 2017, the school board of the School District of Wisconsin Dells approved a resolution for revenue limit exemptions for energy efficiencies in the amount of \$200,000. The projects identified in the resolution included Solar PV and Mechanical Upgrades at the Bus Garage. The project was completed on June 15, 2018. The chart below shows the evaluation of the energy performance indicators:

§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	McKinstry Essention, LLC		
Performance Contract Length (years)			1
Total Project Cost (including financing)			175561
Total Project Payback Period			14
Years of Debt Payments			1
Remaining Useful Life of the Facility			20
Prior Year Resolution Expense Amount	Fiscal Year		
Prior Year Related Expense Amount or CY debt levy	Fiscal Year		
Utility Savings applied in Prior Year to Debt	Fiscal Year		
Sum of reported Utility Savings to be applied to Debt			\$ 3,932
Savings Reported for 2018			
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Solar Photovoltaic System - Bus Maintenance Garage	\$ 165,561	\$ 3,647	\$ 8,550
Mechanical Upgrades - Bus Maintenance Garage	\$ 10,000	\$ 285	\$ 450
Entire Energy Efficiency Project Totals	\$ 175,561	\$ 3,932	\$ 9,000

2018-19 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 April. 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.

For 2018-19, the District calculated a \$428,960 reduction in its revenue limit overall. 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. Non-recurring exemptions allowed in 2017-18 for \$414,726 were deducted from base revenues right away in the calculation. The District projects an increase of seven (7) in its three-year membership average at this time. In addition, there is no per pupil change for 2018-19 and the District estimates that \$82,798 in unspent Energy Efficiency Exemption must also be credited back for 2018-19. Despite the reduction in the revenue limit, the District expects increases in other revenue sources and an overall increase in revenues of \$430,395 over actual 2017-18 revenues.

2018-19 REVENUE LIMIT CALCULATION - SIMPLIFIED

The following chart reflects the District’s projected 2018-19 Revenue Limit calculation. The District anticipates a slight enrollment increase this year, but the official 2018 Third Friday in September Enrollment Count will not be taken until September 21. 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	2017-18 Base Funds	
		\$579,872	General Equalized Aid
		31,006	Computer Aid
		137,959	High Poverty Aid
		16,699,255	Certified Fund 10 Tax levy
		(414,726)	Non-Recurring Exemptions
		17,033,366	Total
1,739	2	2017-18 Base Membership	
		<i>(Average September: 2015=1,745, 2016=1,717 and 2017=1,756)</i>	
9,794.92	3	2017-18 Base Per Member	<i>(Divide line #1 by line #2)</i>
0.00	4	2018-19 Per Member Change	
9,794.92	5	2018-19 Maximum Base Per Member	
1,746	6	2018-19 Membership Multiplier – Estimate	
		<i>(Average September: 2016=1,717, 2017=1,756 and 2018=1,766)</i>	
17,101,930.00	7a	2018-19 Max/Member x Current Membership Average	
-82,798.00	7b	Energy Efficiency Net Non-Recurring Exemption	
17,019,132.00	7	2018-19 Revenue Limit Funds 10-38-41, No Exemptions	
		<i>(Multiply line #5 by line #6)</i>	
0.00	10	Declining Enrollment Exemption	
0.00	10b	Prior Year Open Enrollment Exemption (uncounted pupil(s))	
17,019,132.00	11	2018-19 Revenue Limit Funds 10-38-41	
		<i>(Add Lines #7 - #10)</i>	
762,813.00	12	2018-19 Total Aid Estimate (General ,High Poverty, Computer)	
16,256,319.00	16	2018-19 Maximum Levy Funds 10-38-41	
		<i>(Subtract lines #13 and #14 from line #12)</i>	
200,000.00	17	2018-19 Fund-39 Tax Levy – Referendum Approved Debt Service	
487,646.00	18	Prior Year Charge-Back of Uncollected Personal Property Taxes	
16,943,965.00	19	2018-19 Total Tax Levy – All Funds	
		<i>(Add lines #15, #16, #17 and #18)</i>	
.00733927	20	2018-19 Projected Mill Rate	<i>(Add lines #15, #16, #17 and #18)</i>

2018-19 GENERAL (10) FUND EXPENDITURE BUDGET

The proposed **2018-19 General Fund Expenditure Budget** for the School District of Wisconsin Dells is **\$21,328,347**. This represents an **\$808,395 or 3.94 percent increase** in General Fund expenditures. The 2017-18 General Fund expenditures are compared to the proposed 2018-19 General Fund Expenditure Budget in the chart below:

<i>General (10) Fund Expenditures</i>	<i>2017-18 Actual</i>	<i>2018-19 Budget</i>	<i>Percent of Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Salaries	9,341,487	9,698,224	45.47%	+ 356,737	+ 3.82%
Benefits	4,148,571	4,485,120	21.03%	+ 336,549	+ 8.11%
Purchased Services	2,633,711	3,258,017	15.28%	+ 623,823	+ 23.69%
Non-Capital Objects	1,083,167	1,173,404	5.50%	+ 90,720	+ 8.38%
Capital Object	760,446	518,005	2.43%	- 242,441	- 31.88%
Debt Retirement	0	65,450	0.31%	+ 65,450	N/A
Insurance & Judgments	188,118	205,540	0.96%	+ 17,422	+ 9.26%
Operating Transfers	1,817,374	1,841,260	8.63%	+ 23,886	+ 1.31%
Dues & Fees	547,078	83,327	0.39%	- 463,751	- 84.77%
Total	20,519,952	21,328,347	100.00%	+808,395	+ 3.94%

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 45.47 percent of the total 2018-19 general budget and is \$356,737 or 3.82 percent higher than the actual salary and wage expenditures in 2017-18. 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 2.13 percent. This budget also includes increases for professional staff catch-up pay approved by the board and projected supplemental pay for professional development unit increases based on criteria in the District's alternative compensation model. The 2018-19 budget also includes full year salary and benefits for ELL and family and consumer education teachers hired mid-year in 2017-18, the reduction of 1.0 FTE teacher at the elementary level and reductions in substitute wages.

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 21.03 percent of the total 2018-19 budget. It is \$336,549 or 8.11 percent higher than the actual 2017-18 fringe benefit expenditures.

The premiums for the District's new health insurance plan with Dean Health Plan will be \$608.84 per month for a single plan and \$1,582.97 per month for a family HMO plan. Employees may also opt for a POS plan and the premiums will be \$665.10 per month for a single plan and \$1,729.27 per month for a family plan. The board agreed to a health insurance benefit based on the HMO plan premiums. The board approved an increase in the monthly contribution that employees make toward the cost of their health insurance. The contribution rate will be 16.6 percent, up from 15.6 percent. For the HMO, an employee's monthly contribution of 16.6 percent will be equal to

\$101.07 per month for a single plan and \$262.77 per month for a family plan. If an employee chooses the POS plan, the employee's monthly contribution will be equal to \$157.33 per month for a single plan and \$409.07 per month for a family plan. To encourage employees to participate in the District's wellness programs, the board also approved a 4.0 percent reduction in the monthly premium contribution for participation in the on-site employee health screenings held this fall. An employee who participates in the health screening would have a monthly contribution of 12.6 percent again, with the 4.0 percent reduction, and that would equal \$76.71 per month for a single plan and \$199.45 per month for a family plan for the HMO plan. The contributions will be \$132.97 per month for a single plan and \$345.75 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 District will contribute up to \$800 toward the deductibles for a single plan and \$1,600 for a family plan for the 2018 plan year.

There is no change in the amount of the monthly dental insurance premiums for 2018-19 and no change in the Wisconsin Retirement rate for 2018 is expected 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 reduction of one elementary teaching position and the additional wage increases being proposed.

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 15.28 percent of the total 2018-19 budget. This expenditure category will be \$623,823 or 23.69 percent higher than the 2017-18 purchased services expenditures. Based on pending applications, the District increased its open enrollment tuition budget for resident students attending school in another district by \$253,798. The proposed budget includes funding for staff registration fees to attend conferences and other trainings, the current Three Year Maintenance Plan and the long-term facilities plan and network upgrade projects that will be partially funded by E-rate reimbursements. This is also the area that includes the designation of \$119,614 proposed when the preliminary budget was approved in June in surplus from the 2017-18 fiscal year to be spent from fund balance towards the air conditioning project at Spring Hill School. **The actual increase in fund balance for the 2017-18 fiscal year is \$258,386, and the 2018-19 portion of the air conditioning project will cost \$282,600.** This area of the budget contains increases for legal, election, consulting services and printing anticipating the board will act to move ahead with a referendum, also.

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 5.50 percent of the total 2018-19 budget. It is \$90,720 or 8.38 percent higher than actual 2017-18 non-capital object expenditures. The proposed budget includes an increases in expenditures for library materials, licenses for network, instructional and non-instructional software, and in maintenance and operational supplies. This area of the budget contains increases and reductions based on initial grant budget submissions, also.

Capital Objects: This budget category includes all equipment that costs more than \$300 and will consume 2.43 percent of the total 2018-19 budget. It is \$242,441 or 31.88 percent lower than the 2017-18 capital object expenditures. The budget includes the replacement of two buses. The proposed budget also includes reallocation of technology-related funding to other areas of the budget.

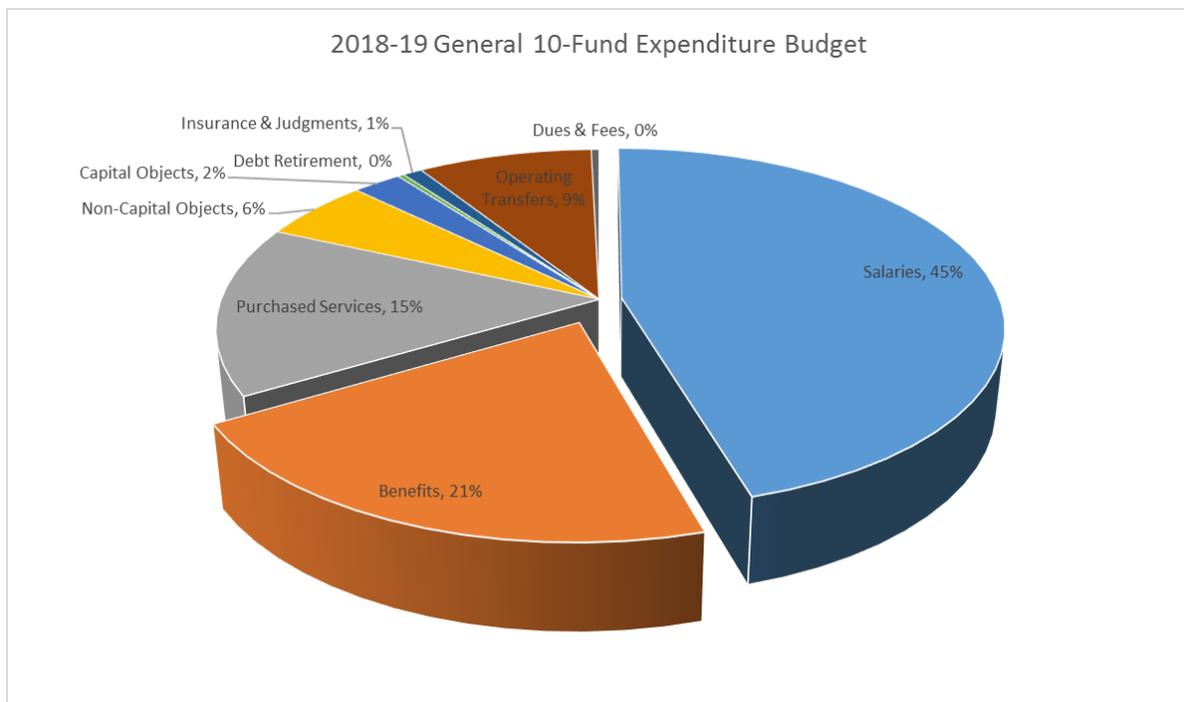
Debt Retirement: This budget category includes principal and interest on operational debt and equipment leases. It will consume 0.31 percent of the total 2018-19 budget and is a \$65,450 increase from 2017-18 expenditures. The proposed budget was developed with the assumption that no short-term borrowing would be necessary and includes anticipated 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 0.96 percent of the total budget in 2018-19 and is \$17,422 or 9.26 percent higher than the 2017-18 insurance and judgment expenditures.

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.

It will consume 8.63 percent of the total budget in 2018-19 and is \$23,886 or 1.31 percent higher than 2017-18 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 that the remaining deficit. In addition, a transfer of \$100,000 to Fund 46 for long term capital improvements is included in the budget.

Dues and Fees: This budget category includes dues, entry fees, registration fees, and membership fees and will consume 0.39 percent of the total 2018-19 budget. It is \$463,751 or 84.77 percent lower than the 2017-18 dues and fees. The majority of the reduction is the charge back of property taxes in 2017-18 that is not anticipated to be repeated in 2018-19.



2018-19 GENERAL (10) FUND REVENUE BUDGET

The proposed **2018-19 General Fund Revenue Budget** is **\$21,208,733**. This represents a **\$430,395 or 2.07 percent increase**. The chart below compares 2017-18 revenues to anticipated 2018-19 revenues:

<i>General (10) Fund Revenues</i>	<i>Actual 2017-18</i>	<i>Proposed 2018-19</i>	<i>Percent of Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Operating Transfers-In	0	0	0%	0	none
Local Sources	16,919,791	16,940,975	79.88%	+ 21,184	+ 0.13%
Inter-District Payments	630,893	837,710	3.95%	+ 206,817	+ 32.78%
Intermediate Sources	22,762	38,786	0.18%	+ 16,024	+ 70.40%
State Sources	2,425,155	2,777,693	13.10%	+ 352,538	+ 14.54%
Federal Sources	534,212	500,780	2.36%	- 33,432	- 6.26%
Other Financing Sources	144,029	7,000	0.03%	- 137,029	- 95.14%
Other Revenue	101,496	105,789	0.50%	+ 4,293	+ 4.23%
Total	20,778,338	21,208,733	100.00%	+ 430,395	+ 2.07%

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 79.88 percent of the 2018-19 general fund revenue, which is an increase of \$21,184 or 0.13 percent. The proposed budget includes a \$442,936 decrease in property taxes based on the preliminary revenue limit calculation; however, that reduction is offset by a large chargeback of \$483,499 for refunded property taxes in 2017-18. There are also some minor decreases in other sources for a small net increase in this budget area.

Inter-District Payments: This revenue source consists primarily of the open enrollment aid transfer. It will provide 3.95 percent of the total 2018-19 general fund revenue, which is an increase of \$206,817 or 32.78 percent. This increase is primarily due to new open enrollment applications for students to come to the District for 2018-19.

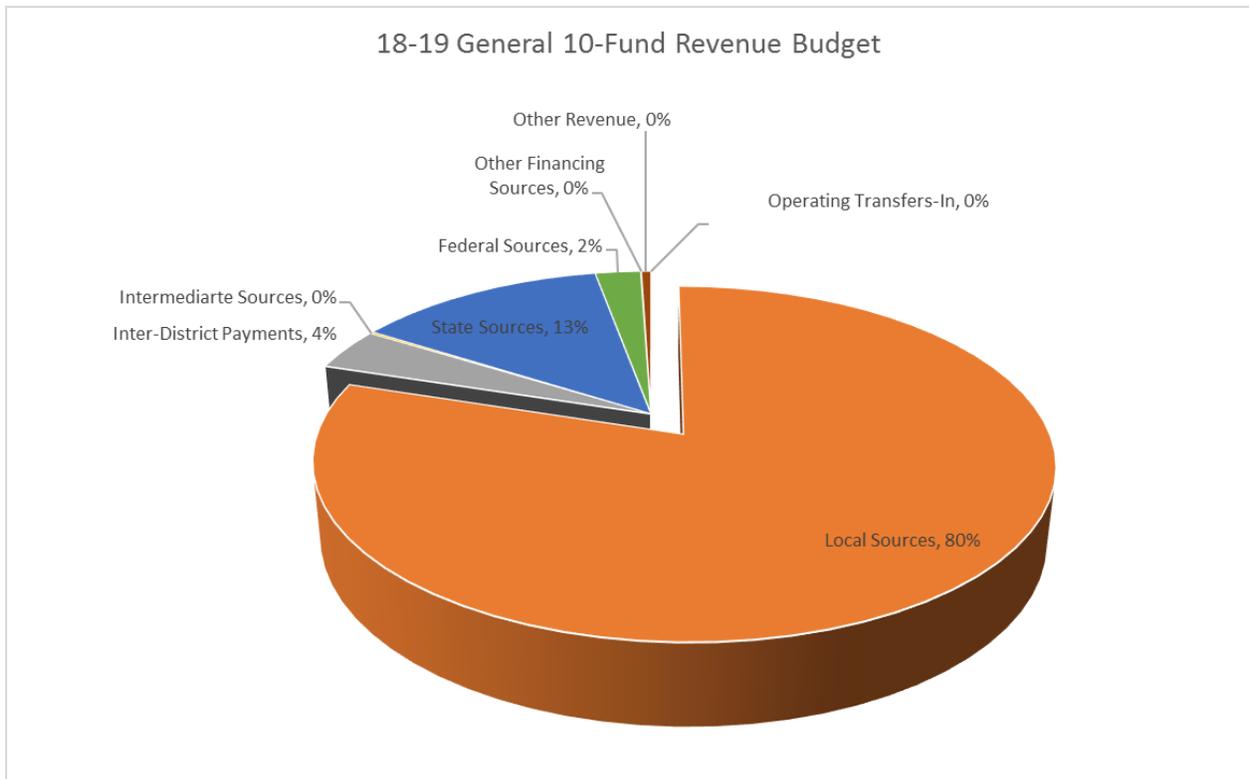
Intermediate Sources: This revenue source includes the transit of grant monies from intermediate sources, such as CESA 5 grant reimbursements. It will provide 0.18 percent of the total 2018-19 general fund revenue, which is an increase of \$16,024 or 70.40 percent. The District in anticipating more in grant allocations in 2018-19.

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 13.10 percent of the total 2018-19 general fund revenue, which is an increase of \$352,538 or 14.54 percent. The proposed budget includes the additional \$204 per FTE in per pupil adjustment aid. It also includes an increase in projected state equalization aid and decreases in other categorical aids and for a couple of grants.

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 2018-19 general budget and is \$33,432 or 6.26 percent lower than the federal sources revenues in 2017-18. The proposed budget includes reductions in the amount of carryover for the Title grants from 2017-18.

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 0.03 percent of the total general fund revenue in 2018-19. This represents a \$137,029 or 95.14 percent decrease in revenues. The proposed budget includes a reduction for the land sale in 2017-18 and other revenue from the sale of capital object and insurance reimbursements.

Other Revenues: This revenue source includes refunds from prior year disbursements. This revenue category will provide 0.50 percent of the total general fund revenue in 2018-19, which is an increase of \$4,293 or 4.23 percent. This is the area that insurance dividends and revenues received through the ERATE program and prior year Medicaid settlements are recorded. Many of these miscellaneous revenues received in one year cannot be counted on in the next and this proposed budget reflects that.



2018-19 SPECIAL EDUCATION (27) FUND BUDGETS

The proposed **2018-19 Special Education (Fund 27) Revenue and Expenditure Budgets** for the School District of Wisconsin Dells are **\$2,927,617**. This represents a **\$235,071 or 8.73 percent increase** from the 2017-18 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 2017-18 Special Education revenues and expenditures are compared to the proposed 2018-19 Special Education Budget in the charts below:

<i>Special Education (27) Revenues</i>	<i>Actual 2017-18</i>	<i>Proposed 2018-19</i>	<i>Percent of Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Operating Transfers-In	1,717,374	1,741,260	59.48%	+ 23,886	+ 1.39%
Intermediate Sources	18,180	15,000	0.51%	- 3,180	- 17.49%
State Sources	520,867	553,913	18.92%	+ 33,046	+ 6.34%
Federal Sources	436,125	617,444	21.09%	+ 181,319	+ 41.57%
Total	2,692,546	2,927,617	100.00%	+ 235,071	+ 8.73%

<i>Special Education (27) Expenditures</i>	<i>2017-18 Actual</i>	<i>2018-19 Budget</i>	<i>Percent of Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Salaries	1,552,936	1,602,846	54.75%	+ 49,910	+ 3.21%
Benefits	685,166	734,136	25.08%	+ 48,970	+ 7.15%
Purchased Services	284,678	399,335	13.64%	+ 114,657	+ 40.28%
Non-Capital Objects	84,788	177,400	6.05%	+92,612	+ 109.23%
Capital Object	83,151	1,400	0.05%	- 81,751	- 98.32%
Insurance & Judgments	0	0	0.00%	0	N/A
Dues & Fees	1,827	12,500	0.43%	+ 10,673	+ 584.18%
Total	2,692,546	2,927,617	100.00%	+ 235,071	+ 8.73%

2018-19 FOOD SERVICE (50) FUND BUDGETS

At this time, the District has a balanced budget for the Food Service (50) Fund for the 2018-19 fiscal year. The proposed **2018-19 Food Service Fund (Fund 50) Revenue Budget** is **\$832,351**. This represents a **\$16,273 or 1.92 percent decrease**. The proposed **2018-19 Food Service Fund (Fund 50) Expenditure Budget** is **\$832,351**. This represents a **\$23,586 or 2.92 percent increase**. The charts below compare 2017-18 revenues and expenditures to the anticipated 2018-19 revenues and expenditures:

<i>Food Service (50) Fund Revenues</i>	<i>Actual 2017-18</i>	<i>Proposed 2018-19</i>	<i>Percent of Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Operating Transfers-In	0	0	0%	0	N/A
Local Sources	289,854	299,451	35.98%	+ 9,597	+ 3.31%
State Sources	16,479	16,400	1.97%	- 79	- 0.48%
Federal Sources	542,291	516,500	62.05%	- 25,791	- 4.76%
Total	848,624	832,351	100.00%	- 16,273	+ 1.92%

<i>Food Service (50) Fund Expenditures</i>	<i>2017-18 Actual</i>	<i>2018-19 Budget</i>	<i>Percent of Budget</i>	<i>Dollar Change</i>	<i>Percent Change</i>
Salaries	292,872	303,094	35.68%	+ 10,222	+ 3.49%
Benefits	117,592	125,907	15.11%	+ 8,315	+ 7.07%
Purchased Services	7,459	12,200	1.24%	+ 4,741	+ 63.55%
Non-Capital Objects	383,914	382,600	47.26%	- 1,314	- 0.34%
Capital Object	6,881	7,000	0.49%	+ 119	+ 1.73%
Dues & Fees	47	1,550	0.22%	+ 1,503	+ 3163.16%
Total	808,765	832,351	100.00%	+ 23,586	+ 2.92%

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 2018-19. As the chart shows, the District received less total state aid each year until the 2011-12 fiscal year. During that time, the District also received Special Adjustment Aid because equalization aid was reduced below 85 percent of the prior year aid. From 2012-13 through 2015-16, the District received slight increases in total state aid. In 2016-17, the District's aid was again reduced below the 85 percent. The District's aid was reduced slightly in 2017-18 and a small increase is projected for 2018-19.

<i>Year</i>	<i>Equalization Aid</i>	<i>Special Adjustment Aid</i>	<i>Total State Aid</i>	<i>Net Change</i>
2008-09	492,099	435,583	927,682	- 174,165
2009-10	430,658	337,431	768,089	- 159,593
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 est.	593,383	0	593,383	+ 13,511

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 2016-17</i>	<i>Actual 2017-18</i>	<i>Proposed 2018-19</i>	<i>Dollar Change</i>	<i>Percent Change</i>
10-General	16,745,140	16,699,255	16,256,319	- 442,936	- 2.65%
38-Non-Ref Debt Service	0	0	0	0	N/A
39-Ref Approved Debt Service	200,000	200,000	200,000	0	0.00%
80-Community Service	0	0	0	0	N/A
Chargeback	467	4,147	487,646	+ 483,499	+ 11,659.01%
Total Tax Levy	16,945,607	16,903,402	16,943,965	+ 40,563	+ 0.24%
Equalized Value	2,180,059,392	2,252,363,033	2,308,672,109	+56,309,076	+ 2.50%
Mill Rate	.007773	.00750474	.00733927	- .000165	- 2.19%

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 2008-09 school year.

<i>School Year</i>	<i>Equalization Aid</i>		<i>Property Taxes</i>		<i>Total General Fund Revenue</i>
2008-09 Actual	927,682	5.24%	14,700,838	83.02%	17,707,091
2009-10 Actual	768,059	4.18%	15,689,242	84.52%	18,359,563
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 Est.	593,383	2.80%	16,256,319	76.65%	21,208,733

2018-19 BUDGET ADOPTION

The following chart presents the 2018-19 budget in the adoption format recommended by the Department of Public Instruction for adoption by the Board of Education.

BUDGET ADOPTION 2018-19*			
GENERAL FUND (FUND 10)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance (Account 930 000)	6,167,748.96	6,766,981.18	7,025,367.12
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	163,767.40	163,211.51	163,211.51
Ending Fund Balance, Committed (Acct. 937 000)	319,104.00	367,392.00	371,419.00
Ending Fund Balance, Assigned (Acct. 938 000)	1,451,135.00	758,669.00	764,969.00
Ending Fund Balance, Unassigned (Acct. 939 000)	4,832,974.78	5,736,094.61	5,606,153.61
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	6,766,981.18	7,025,367.12	6,905,753.12
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	16,833,707.07	16,797,059.90	16,831,965.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	1,538.78	4,900.87	0.00
270 School Activity Income	22,153.00	20,486.00	22,500.00
280 Interest on Investments	23,686.74	33,357.00	33,000.00
290 Other Revenue, Local Sources	50,136.21	63,987.32	53,510.00
Subtotal Local Sources	16,931,221.80	16,919,791.09	16,940,975.00
Other School Districts Within Wisconsin			
310 Transit of Aids	3,433.50	7,556.08	0.00
340 Payments for Services	469,050.00	623,337.00	837,710.00
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	472,483.50	630,893.08	837,710.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	24,221.01	11,280.71	23,786.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	26,042.29	11,481.05	15,000.00
Subtotal Intermediate Sources	50,263.30	22,761.76	38,786.00

GENERAL FUND (FUND 10)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
State Sources			
610 State Aid -- Categorical	141,661.86	148,141.45	139,855.00
620 State Aid -- General	714,062.00	717,831.00	731,342.00
630 DPI Special Project Grants	20,066.00	25,097.71	11,760.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	644,541.18	633,416.17	629,131.00
660 Other State Revenue Through Local Units	91,290.40	86,929.82	92,000.00
690 Other Revenue	467,754.00	813,738.19	1,173,605.00
Subtotal State Sources	2,079,375.44	2,425,154.34	2,777,693.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	154,894.39	162,157.09	149,264.00
750 IASA Grants	337,285.47	313,327.23	326,516.00
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	49,325.26	0.00	25,000.00
790 Other Federal Revenue - Direct	0.00	58,728.01	0.00
Subtotal Federal Sources	541,505.12	534,212.33	500,780.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	119,737.10	144,029.18	7,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	119,737.10	144,029.18	7,000.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	64,689.67	94,331.66	103,789.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	8,710.27	7,164.21	2,000.00
Subtotal Other Revenues	73,399.94	101,495.87	105,789.00
TOTAL REVENUES & OTHER FINANCING SOURCES	20,267,986.20	20,778,337.65	21,208,733.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	3,687,155.01	3,593,959.08	3,612,905.00
120 000 Regular Curriculum	4,493,523.70	4,737,853.79	4,869,389.00
130 000 Vocational Curriculum	390,848.11	393,933.46	455,787.00
140 000 Physical Curriculum	608,219.75	572,452.25	609,477.00
160 000 Co-Curricular Activities	303,203.99	338,584.93	339,048.00
170 000 Other Special Needs	357,221.29	420,046.05	484,475.00
Subtotal Instruction	9,840,171.85	10,056,829.56	10,371,081.00

GENERAL FUND (FUND 10)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Support Sources			
210 000 Pupil Services	492,421.33	488,148.96	556,769.00
220 000 Instructional Staff Services	933,926.48	879,984.67	1,067,290.00
230 000 General Administration	464,828.33	404,059.67	539,050.00
240 000 School Building Administration	1,114,906.56	1,112,274.29	1,159,987.00
250 000 Business Administration	3,363,771.84	3,136,071.55	3,400,343.00
260 000 Central Services	557,653.08	678,619.18	556,820.00
270 000 Insurance & Judgments	185,478.01	170,839.14	189,040.00
280 000 Debt Services	4,631.24	0.00	65,450.00
290 000 Other Support Services	133,452.11	62,518.14	93,152.00
Subtotal Support Sources	7,251,068.98	6,932,515.60	7,627,901.00
Non-Program Transactions			
410 000 Inter-fund Transfers	1,645,125.21	1,817,374.05	1,841,260.00
430 000 Instructional Service Payments	914,083.16	1,224,808.61	1,483,105.00
490 000 Other Non-Program Transactions	18,304.78	488,423.89	5,000.00
Subtotal Non-Program Transactions	2,577,513.15	3,530,606.55	3,329,365.00
TOTAL EXPENDITURES & OTHER FINANCING USES	19,668,753.98	20,519,951.71	21,328,347.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	151,988.29	192,973.83	229,091.03
900 000 Ending Fund Balance	192,973.83	229,091.03	229,091.03
REVENUES & OTHER FINANCING SOURCES	70,826.83	94,350.23	29,771.00
100 000 Instruction	10,151.55	43,647.29	28,271.00
200 000 Support Services	19,689.74	14,585.74	1,500.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	29,841.29	58,233.03	29,771.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
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	1,545,125.21	1,717,374.05	1,741,260.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
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

SPECIAL EDUCATION FUND (FUND 27)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
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>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	12,354.96	18,179.50	15,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	12,354.96	18,179.50	15,000.00
<i>State Sources</i>			
610 State Aid -- Categorical	507,419.00	517,867.00	553,913.00
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	0.00	3,000.00	0.00
Subtotal State Sources	507,419.00	520,867.00	553,913.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	305,219.05	387,370.35	617,444.00
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	81,221.02	48,754.98	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	386,440.07	436,125.33	617,444.00
<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>			
960 Adjustments	0.00	0.00	0.00
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	2,451,339.24	2,692,545.88	2,927,617.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
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	1,796,393.98	1,834,254.93	1,955,528.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,796,393.98	1,834,254.93	1,955,528.00
<i>Support Sources</i>			
210 000 Pupil Services	225,463.96	256,043.73	304,540.00
220 000 Instructional Staff Services	187,242.81	180,789.49	244,006.00
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	85,307.51	178,990.00	107,258.00
260 000 Central Services	1,809.00	5,808.12	23,500.00
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	499,823.28	621,631.34	679,304.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	155,121.98	236,659.61	292,785.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	155,121.98	236,659.61	292,785.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,451,339.24	2,692,545.88	2,927,617.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	430,392.11	415,568.73	415,918.45
900 000 ENDING FUND BALANCES	415,568.73	415,918.45	415,725.45
TOTAL REVENUES & OTHER FINANCING SOURCES	245,069.87	247,674.72	247,132.00
281 000 Long-Term Capital Debt	259,893.25	247,325.00	247,325.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	259,893.25	247,325.00	247,325.00
842 000 INDEBTEDNESS, END OF YEAR	1,035,000.00	835,000.00	635,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	0.00	100,000.00	201,717.09
900 000 Ending Fund Balance	100,000.00	201,717.09	305,417.09
TOTAL REVENUES & OTHER FINANCING SOURCES	100,000.00	101,717.09	103,700.00
100 000 Instructional Services	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

FOOD SERVICE FUND (FUND 50)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
900 000 Beginning Fund Balance	95,240.30	108,605.60	148,463.92
900 000 ENDING FUND BALANCE	108,605.60	148,463.92	148,463.92
TOTAL REVENUES & OTHER FINANCING SOURCES	820,076.77	848,623.59	832,351.00
200 000 Support Services	806,711.47	808,765.27	832,351.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	806,711.47	808,765.27	832,351.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
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)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
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

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 2007	\$2,817,338
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 est.	\$7,025,367

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 2019.

Project	Spring Hill Addition	Total
Date of Issue	September 2010	
Type of Issue	Taxable GO QSCB	
Interest Rate	4.5% *	
Amount of Issue	\$1,035,000	\$1,035,000.00
Repayment Annual Schedule Obligation	03-01/09-01	
2019	\$200,000.00	\$200,000.00
2020	\$205,000.00	\$205,000.00
2021	\$205,000.00	\$205,000.00
2022	\$225,000.00	\$225,000.00
06-30-22 Balance Due	\$0.00	\$0.00

* 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
2018-19 est.	2,308,672,109	+ 2.50 %	16,256,319	0	200,000	0	487,646	16,943,965	.00733927
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
1991-92	448,792,317	6.58 %	6,427,595		227,039			6,997,958	.01559300
1990-91	421,103,846	8.00 %	5,704,657		41,350			6,460,121	.01534100

For 2018-19, there is a projected mill rate increase of .000165, which would result in the following property tax increase:

House valued at \$100,000 = \$16.50
House valued at \$150,000 = \$24.75
House valued at \$200,000 = \$33.00

2017-18 SCC AND AREA SCHOOL DISTRICT FINANCIAL COMPARISONS

School District	Tax Levy	Equalized Value	3rd Friday Membership	Mill Rate	Aid Equalized Value/Member
Lodi	13,177,381	1,184,215,515	1,487	11.13	715,731
Nekoosa	10,488,100	980,893,741	1,119	10.69	823,661
Mauston	7,366,803	702,178,750	1,412	10.49	452,062
Sauk-Prairie	17,981,916	1,886,359,228	2,641	9.53	669,450
Reedsburg	12,865,992	1,381,866,169	2,724	9.31	500,677
Baraboo	15,047,384	1,626,202,545	2,931	9.25	525,280
Adams-Friendship	12,318,610	1,333,107,153	1,574	9.24	769,122
Portage	11,773,004	1,273,804,003	2,262	9.24	499,573
Sparta	9,941,183	1,130,046,010	3,030	8.80	358,736
Tomah	13,167,477	1,637,194,601	3,041	8.04	501,112
Wautoma	7,739,156	994,173,460	1,357	7.78	687,770
Wisconsin Dells	16,903,402	2,252,363,033	1,746	7.50	1,269,833
Westfield	7,590,390	1,014,221,137	1,162	7.48	846,055
State Average				9.77	

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
1990-91	1,463	1,441
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 (<i>Est.</i>)	1,753	?

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 2017-18 school year, the amount was \$7,055 per student. The budget presented tonight is based on a \$300 increase in the regular transfer amount for the 2018-19 school year.

Beginning in 2017-18, the amount of the open enrollment transfer amount for pupils with disabilities is \$12,207. The budget is based on a \$293 increase in the transfer amount for pupils with disabilities for the 2018-19 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 Est.	171	- \$1,257,705	17	- \$212,500	102	\$750,210	7	\$87,500	- \$632,495

DISTRICT EMPLOYEE HISTORY

The following charts reflects the number of District employees, by position category since the 2003-04 school year.

School Year	<i>Administrators</i>	<i>Supervisors</i>	<i>Non-Represented</i>	<i>Teachers</i>	<i>Secretaries</i>	<i>Maintenance</i>
2003-04	8.00	6.00	4.00	138.25	12.00	3.00
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	141.76	12.00	3.00

School Year	<i>Custodians</i>	<i>Computer Technicians</i>	<i>Teaching Assistants</i>	<i>Bus Drivers</i>	<i>Cooks</i>	<i>Total</i>
2003-04	16.00	2.00	31.00	20.00	13.00	252.25
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	41.00	22.00	14.00	267.72



SCHOOL DISTRICT OF WISCONSIN DELLS

CONNECT ♦ INSPIRE ♦ ACHIEVE

Everyone. Every day.

Our Vision:

Cultivating academic excellence today for a stronger community tomorrow.

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 2016

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

Strategic Objectives:

STUDENT GROWTH AND ACHIEVEMENT

Use data-driven, culturally responsive instruction to improve K-12 literacy and to ready learners for colleges and careers.

DISTRICT AND COMMUNITY ENGAGEMENT

Connect with the community to promote our district and best serve our students and families.

PROFESSIONAL GROWTH AND LEADERSHIP

Enhance student learning and retain top talent by supporting creative implementation of high-impact instructional strategies and targeted professional development.

FACILITIES, FINANCE, AND OPERATIONS

Implement a long-term plan that ensures safe, clean, and healthy facilities that foster multiple student learning pathways while maintaining fiscal responsibility.

We live our mission and strive for our vision.

THIS IS WD.

2018-19 School District of Wisconsin Dells Calendar

July				
M	T	W	R	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

August				
M	T	W	R	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

September (19)				
M	T	W	R	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

October (22)				
M	T	W	R	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

November (20)				
M	T	W	R	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

December (15)				
M	T	W	R	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

January (22)				
M	T	W	R	F
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

February (19)				
M	T	W	R	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22*
25	26	27	28	

March (16)				
M	T	W	R	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

April (21)				
M	T	W	R	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	GF
22	23	24	25	26
29	30			

May (22)				
M	T	W	R	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

June (2)				
M	T	W	R	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

CALENDAR KEY

- # All school registration 12:00 p.m. to 7:00 p.m.
- # Open House
- # Teacher In-Service
- # No School - Holidays
- # Early Release 12:30 p.m. - Professional Development
- # School Day
- # School Day - End of Quarter/Term
- # No School - Vacation Days GF=Good Friday
- # Last Day of School Early Release 12:30 p.m.

IMPORTANT DATES

- 8/15 All School Registration 12:00-7:00
- 8/29 NCES Open House 5:00-7:00 p.m.
- 8/30 LDES Open House 5:00-7:00 p.m.
- 8/30 SHES & SHMS Open House 5:00-7:00 p.m.
- 8/30 WDHS Open House 6:00-8:00 p.m.
- 9/4 First Day of School for Students
- *6/4 Last Day of School Early Release 12:30 p.m.
- 6/5 Half-day Teacher Check Out Day & Employee Recognition Program
- *Pending the make up of Inclement Weather Days

Parent-Teacher Conferences

WDHS (5:00-7:45)

- October 30
- November 8
- March 14
- March 19

SHMS (5:00-7:45)

- October 11
- October 15
- February 28

SHES (4:00-6:45)

- October 11
- October 16
- February 28
- March 5

LDES (4:00-6:45)

- October 11
- October 16
- February 26
- March 7

NCES (4:00-6:45)

- October 4
- October 9
- February 28
- March 5

DATES FOR END OF GRADING TERMS

- End of 1st Quarter November 5, 2018 (44 days)
- End of 2nd Quarter January 18, 2019 (45 days)
- End of 3rd Quarter March 22, 2019 (44 days)
- End of 4th Quarter June 4, 2019 (45 days)
- Total Pupil Contact Days: 178

*In the event there are more than two inclement weather days prior to February 1, 2019, school will be in session on Friday, Feb. 22, 2019.

SDWD SCHOOL PHONE NUMBERS

- Lake Delton Elementary 253-4391
- Neenah Creek Elementary 981-2341
- Spring Hill Elementary 253-2468
- Spring Hill Middle 253-2467
- Wisconsin Dells High School 253-1461

SCHOOL BREAKS/HOLIDAYS

- Labor Day - September 3
- Fall Break - October 22
- Thanksgiving Break - November 22-23
- Winter Break - December 24 - January 1
- Winter Vacation Day - February 22
- Spring Break - March 25-29
- Memorial Day - May 27

New Employee Inservice Dates:

August 20, 21, 22, & 23

2019 Elementary Summer School Dates:
June 17 to July 18

Approved: 10-30-2017

