School District of Wisconsin Dells

Budget Hearing

and

Annual Meeting

7:00 p.m., Monday, August 7, 2023
Wisconsin Dells High School LMC

August 7, 2023

Good Evening,

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

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

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

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

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

Thank you for attending.

Sincerely,

Terrance Slack
District Administrator

TABLE OF CONTENTS

Board of Education, Administrators and Supervisors 1
Notices for Budget Hearing and Annual Meeting 2
Agenda for Budget Hearing and Annual Meeting 3
Recommended Ground Rules, Voter Qualifications and Voter Challenge Procedures 4
Powers of the Annual Meeting. 5-6
Recommended Annual Meeting Resolutions. 7
Minutes of August 1, 2022 Annual Meeting 8-9
Treasurer's Report 10
Post Employment Benefit Trust (73) Fund Report 10
2023-24 Budget Hearing and Annual Meeting Materials
- 2023-24 Budget Hearing Message 11
- 2023-24 Revenue Limit Calculation - Simplified 12
- General (10) Fund Revenue Budget 13-14
- General (10) Fund Revenue Budget Chart 14
- General (10) Fund Expenditure Budget 15-17
- General (10) Fund Expenditure Budget Chart 17
- Special Projects (27) Fund Revenue & Expenditure Budgets 18
- Capital Projects (40) Fund Revenue & Expenditure Budgets 19
- Food Service (50) Fund Revenue & Expenditure Budgets 20
- State Aid and Property Taxes 21-22
- 2023-24 Budget Adoption 23-28
- Major Fund Definitions 29
- Major Function Definitions 30-31
- Fund Balance History 31
- Referendum Approved Indebtedness 32
- Historical Comparison of District Tax Levy & Mill Rate 33
- 2022-23 SCC and Area School District Financial Comparisons 34
- District Enrollment History 35
- Public School Open Enrollment and Tuition Waivers 36-37
- District Employee History 38
- District Mission Statement 39
- 2023-24 School Calendar 40

BOARD OF EDUCATION AND ADMINISTRATION

Board of Education:

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

Administrators:

Terrance Slack . . . . . District Administrator
Steven T. Rhoads. . . . . Business Manager
Dawn Sine . . . . . Director of Pupil Services
Brian Grove . . . . . Director of Curriculum and Instruction
Allison Hoch . . . . . Wisconsin Dells High School Principal
Bryan Schwarz. . . . . WDHS Associate Principal
Casey Whitehurst . . . . . Wisconsin Dells Middle School Principal
Brooke Scott . . . . . WDMS Associate Principal
Julie Ennis . . . . . Spring Hill Elementary School Principal
Kim Torkelson . . . . . SHES Associate Principal
Felipe Armijo . . . . . Lake Delton Principal

Supervisors:

Hugh Gaston . . . . . .Director of Digital Learning and Technology
Mark Moore . . . . . Supervisor of Transportation Services
Scott Walsh . . . . . Supervisor of Buildings and Grounds
Jessica Grady. . . . . 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, 1501 Brew Farm Road, Wisconsin Dells, Wisconsin 53965, on the 7th day of August, 2023, 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 24th day of July, 2023.

(Signed)

Jesse Weaver, District Clerk

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

Notice is hereby given to qualified electors of the School District of Wisconsin Dells, that the annual meeting of said district for the transaction of business will be held in the Wisconsin Dells High School Library-Media Center, 1501 Brew Farm Road, Wisconsin Dells, Wisconsin, on the 7th day of August, 2023, following the budget hearing, which begins at 7 o'clock p.m.

Jesse Weaver, District Clerk

SCHOOL DISTRICT OF WISCONSIN DELLS
BUDGET HEARING AND ANNUAL MEETING AGENDA

Monday, August 7, 2023
Wisconsin Dells High School – Library-Media Center
7:00 P.M.

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 $20,395,391.00
    e. Establish 2024 Annual Meeting Date
7. Other Business as Authorized by Law
8. Read and Approve Minutes for August 7, 2023, 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 LUNCHES. Direct the school board to furnish school lunches to the pupils of the school district and appropriate funds for that purpose.

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

RECOMMENDED ANNUAL MEETING RESOLUTIONS

a. **Salaries of School Board Members:** Be it resolved, by the electors of the School District of Wisconsin Dells, that school board members will receive the following amounts, annually:

* $2,250 for the President
* $2,000 for the Vice President, Treasurer & Clerk
* $1,750 for all other Board Members

b. **Reimbursement of School Board Members:** Be it resolved by the electors of the School District of Wisconsin Dells that school board members will be reimbursed for appropriate and necessary expenses actually incurred in the course of carrying out school board duties.

c. **Operational Cash-Flow Borrowing:** Be it resolved by the electors of the School District of Wisconsin Dells, that the Board of Education be authorized to secure temporary loan(s) in accordance with Wisconsin Statute 67.12(8)(a)1, for the purpose of meeting the District's operational cash-flow needs and maintaining the schools of the District.

d. **Tax for Operation and Debt Service:** Be it resolved by the electors of the School District of Wisconsin Dells that a tax be levied on all taxable property of the District for:

Recommended	
General (10) Fund	**$17,642,695**
Referendum Debt Service (39) Fund	**2,672,494**
Community Service (80) Fund	**78,000**
Prior Year Levy Charge-back for Uncollectible Taxes	**2,202**
Total	**$20,395,391**

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—which will be August 5, 2024.

2022 ANNUAL MEETING MINUTES

SDWD BUDGET HEARING & ANNUAL MEETING

08/01/2022 [07:00 PM] @ Wisconsin Dells High School - Library-Media Center, 1501 Brew Farm Rd, Wisconsin Dells, WI

POSTED 7/26/2022

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 1, 2022, at 7:02PM at the Wisconsin Dells High School Library-Media Center.

2. Election of Chairperson

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

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

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

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

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

5. Budget Presentation - District Administrator, Terrance Slack

The proposed budget for the 2022-2023 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 Robert McClyman. All ayes, the motion carried.

6. Annual Meeting Resolutions

6.a. Salaries of School Board Members

Be it resolved, by the electors of the School District of Wisconsin Dells, that school board members will receive the following amounts annually: $2,250 for the President, $2,000 for the Vice President, Treasurer and Clerk, and $1,750 for all other Board Members. Motion made by Jesse Weaver and seconded by James McClyman. All ayes, the motion carried.

6.b. Expense Reimbursement of School Board Members

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

6.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 Jesse Weaver and seconded by Joey Van Dinter. All ayes, the motion carried.

6.d. Tax Levy for Operation and Debt Service in the Amount of $19,996,982.00

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 $16,962,911, Referendum Debt Service (39) Fund in the amount of $2,957,660, Community Service (80) Fund in the amount of $76,077 and Charge-back in the amount of $334, for a total of $19,996,982 for the 2022-2023 school year. Motion made by Jesse Weaver and seconded by Robert McClyman. All ayes, the motion carried.

6.e. Establish 2023 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 7, 2023. Motion made by James McClyman and seconded by Joey Van Dinter. All ayes, the motion carried.

7. Other Business as Authorized by Law

None

8. Read and Approve Minutes for August 1, 2022, Annual Meeting

Waive the reading of the meeting minutes. Motion made by Jesse Weaver and seconded by Kathy Anderson. All ayes, the motion carried.

9. Adjournment

Motion to adjourn. Motion made by James McClyman and seconded by Jennifer Gavinski. All ayes, the motion carried. Chairperson Gavinski declared the meeting adjourned at 7:17PM.

Respectfully submitted,

Jesse Weaver, Clerk

TREASURER'S REPORT

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

The following chart shows the starting fund balance, revenues, expenditures and ending fund balances for each fund in which the District had transactions during the 2021-22 fiscal year:

FUND		07-01-22 (*Starting*) Fund Balance	2022-23 Revenues	2022-23 Expenditures	06-30-23 (Ending) Fund Balance
10	General	10,654,986	25,158,976	23,988,548	11,825,414
20	Special Projects	995,887	4,155,078	4,124,435	1,026,530
30	Debt Service	1,513,722	4,083,460	5,062,294	534,888
40	Capital Projects	2,117,622	11,354,534	10,572,500	2,899,655
50	Food Service	624,465	1,220,938	1,228,771	616,633
60	Agency	0	0	0	0
70	Trust	2,894,496	787,673	551,092	3,131,077
80	Community Service	26,486	49.590	76,076	0
90	Package & Coop Program	0	0	0	0

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: 06-30-2023	**$3,131,077.26**
Return on Investment: 07-01-2022 to 06-30-2023	**$36,562.16**
Total Disbursements: 07-01-2022 to 06-30-2023	**$551,092.00**
Investment Manager:	**MidAmerica**

2023-24 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 July 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. The District projects a increase of 29 FTE in its three-year membership average at this time. In addition, the State approved a $325 increase in the Per Member Change for 2023-24. At this time, following the July 1 Aid Estimate, the District expects a $34,581 decrease in its General Equalization Aid, but an increase of $1,882,809 in its allowable revenue limit.

2023-24 REVENUE LIMIT CALCULATION - SIMPLIFIED

The following chart reflects the District's projected 2023-24 Revenue Limit calculation. The District anticipates steady enrollment this year, but the official 2023 Third Friday in September Enrollment Count will not be taken until September 15. There could also be additional exemptions applied in the final worksheet. The District's final Revenue Limit will be calculated in October, once all of the final numbers are received from the October 15 Certification of General Aid.

18,148,123.00	1	***2022-23 Base Funds***	
		$ 3,546,060	General Equalized Aid
		92,247	High Poverty Aid
		31,757	Computer Aid
		132,697	Aid for Exempt Personal Property
		15,759,886	Certified Fund 10 Tax levy
		10,190	Aid Penalty for Over Levy 22-23
		1,404,334	- Non-Recurring Exemptions
		18,148,123	**Total**
1,781	2	***2022-23 Base Membership***	
		(Average September: 2019=1,787, 2020=1,721 and 2021=1,805)	
10,189.85	3	***2022-23 Base Per Member***	*(Divide line #1 by line #2)*
810.15	4	***2023-24 Per Member Change***	
11,000.00	5	***2023-24 Maximum Base Revenue Per Member***	
1,811	6	***2023-24 Membership Multiplier – Estimate***	
		(Average September: 2020=1,721, 2021=1,805 and 2022=1,805)	
19,921,000.00	7	***2023-24 Max/Member x Current Membership Average***	
		(Multiply line #5 by line #6)	
19,921,000.00	9	***2023-24 Revenue Limit Funds 10-38-41, No Exemptions***	
1,200,000.00	10A	***Non Recurring Referenda to Exceed 2023-24 Limit***	
24,700.00	10E	***Prior Year Open Enrollment (uncounted pupils)***	
153,314.00	10H	***WPCP and RPCP Private School Voucher Aid Deduction***	
19,614.00	10I	***SNSP Private School Voucher Aid Deduction***	
21,318,628.00	11	***2023-24 Revenue Limit Funds with All Exemptions (F10-38-41)***	
		(Add Lines #7 - #10)	
3,675,933.00	12	***2023-24 Total Aid Estimate (General, High Poverty, Exempt Property)***	
17,642,695.00	13	***2023-24 Maximum Levy Funds 10-38-41(Allowable Limited Revenue)***	
		(Subtract lines #13 and #14 from line #12)	
2,672,494.00	15a	***2023-24 Fund-39 Tax Levy – Referendum Approved Debt Service***	
78,000.00	15b	***2023-24 Community Services (Fund 80)***	
2,202.00	15c	***Prior Year Levy Chargeback for Uncollectible Taxes***	
20,395,391.00	16	***2023-24 Total Tax Levy – All Funds***	
		(Add lines #15, #16, #17 and #18)	
.00668309		***2023-24 Projected Mill Rate***	*(Add lines #15, #16, #17 and #18)*

2023-24 GENERAL FUND (10) REVENUE BUDGET

The proposed **2023-24 General Fund Revenue Budget** is **$27,184,141**. This represents a **$2,046,096 or 8.14 percent increase**. This increase is primarily due to an increase in Local Sources and Federal Sources, due to using ESSER III funds this fiscal year. The chart below compares 2022-23 revenues to anticipated 2023-24 revenues:

General Fund (10) Revenues	*Actual 2022-23*	*Proposed 2023-24*	*Percent of Budget*	*Dollar Change*	*Percent Change*
Operating Transfers-In (100)	0	0	0.00%	$ 0	N/A
Local Sources (200)	16,147,495	17,936,805	65.98%	1,789,310	11.08%
Inter-District Payments (300)	1,056,692	1,049,772	3.86%	-6,920	-0.65%
Intermediate Sources (500)	32,713	30,837	0.11%	-1,876	-5.73%
State Sources (600)	6,115,540	5,707,354	21.00%	-408,186	-6.67%
Federal Sources (700)	1,282,422	2,195,976	8.08%	913,554	71.24%
Other Financing Sources (800)	473,897	220,257	0.81%	-253,640	-53.52%
Other Revenue (900)	50,216	43,140	0.16%	-7,076	-14.09%
TOTAL	**25,138,045**	**27,184,141**	**100.00%**	**+ 2,046,096**	**+ 8.14%**

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 are budgeted to provide 65.98 percent of the 2023-24 general fund revenue, which is an increase of $1,789,310 or 11.08 percent. The July 1 preliminary Aid Estimate indicated that our school district is expected to receive a similar amount of Equalization Aid from the state as last year. In addition, the District is also anticipating a decrease in interest received from last year.

Inter-District Payments: This revenue source consists primarily of the open enrollment aid transfer. It will provide 3.86 percent of the total 2023-24 general fund revenue, which is a small decrease of $6,920 or 0.65 percent. The open enrollment revenue is based on applications received from students who live outside of the District to attend SDWD. Also included in this category is tuition revenue received for non-residents attending in the district through tuition agreements.

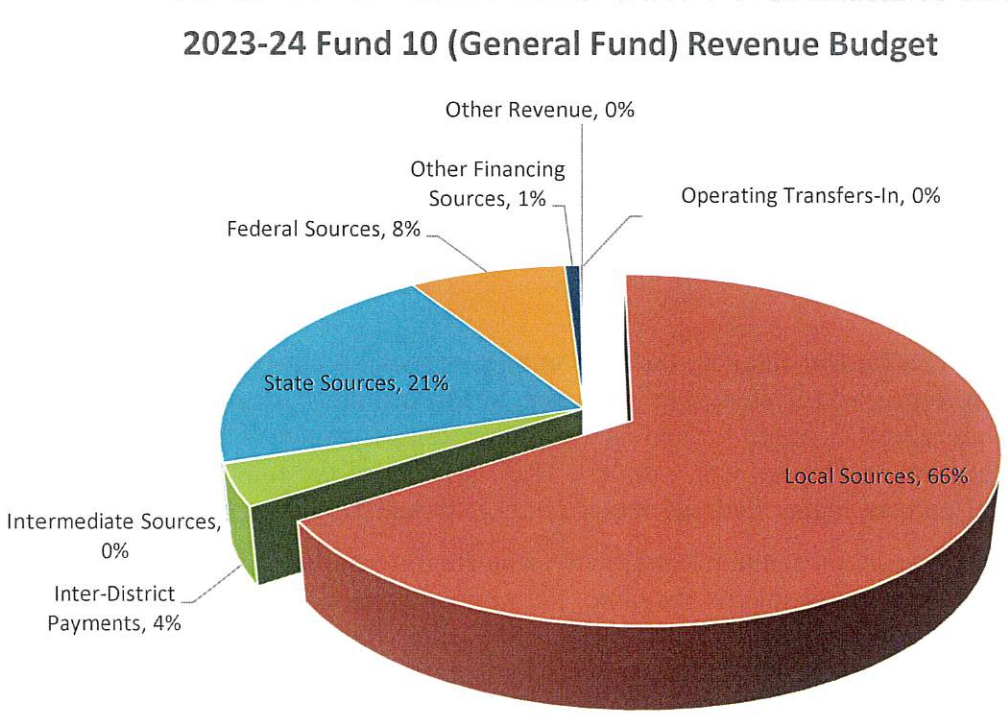
Intermediate Sources: This revenue source includes the transit of grant monies from intermediate sources, such as CESA 5 grant reimbursements. It will provide $30,837 or 0.11 percent of the total 2023-24 general fund revenue, which is a decrease of $1,876 or 5.73 percent. The district anticipates receiving CTE grant funds again this year as part of this total.

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 21.00 percent of the total 2023-24 general fund revenue, with a decrease of $408,186 or -6.67 percent. The July 1 Aid Estimate indicates that the District will be eligible for slightly less state equalization aid this year (-$34,581).

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 8.08 percent of the total 2023-24 general budget and is $ 2,195,976 or 71.24 percent higher than the federal sources revenues in 2022-23. The proposed budget increase is due to using additional funds from its ESSER III funding.

Other Financing Sources: This revenue source includes capital leases, revenue generated from the sale of school property, or insurance proceeds for property losses. This revenue category is very small, budgeted to be $220,257 and provide 0.81 percent of the total general fund revenue in 2023-24. This represents a $253,640 decrease or -53.52 percent in revenues compared to last year.

Other Revenues: This revenue source includes refunds from prior year disbursements. This revenue category will provide 0.16 percent of the total general fund revenue in 2023-24, which is an decrease of $7,076 or -14.09 percent. These miscellaneous revenues received are a very small portion of the budget and can vary from year to year, and this proposed budget reflects that.



2023-24 GENERAL FUND (10) EXPENDITURE BUDGET

The proposed **2023-24 General Fund Expenditure Budget** for the School District of Wisconsin Dells is **$27,184,141**. This represents a **$3,251,323 or 13.59%** increase in General Fund expenditures, primarily due to using ESSER III funds, capital projects and transfers to other funds. The 2022-23 General Fund expenditures are compared to the proposed 2023-24 General Fund Expenditure Budget in the chart below:

General (10) Fund Expenditures	*2022-23 (unaudited)*	*2023-24 Budget*	*Percent of Budget*	*Dollar Change*	*Percent Change*
Salaries (100)	10,721,046	11,265,698	41.44%	544,652	5.08%
Employee Benefits (200)	4,616,179	4,967,609	18.27%	351,429	7.61%
Purchased Services (300)	3,818,087	4,051,898	14.91%	233,811	6.12%
Non-Capital Objects (400)	1,172,801	1,219,457	4.49%	46,656	3.98%
Capital Objects (500)	553,832	1,105,121	4.07%	551,289	99.54%
Debt Retirement (600)	82,124	79,225	0.29%	-2,899	-3.53%
Insurance & Judgments (700)	305,007	328,356	1.21%	23,349	7.66%
Operating Transfers (800)	2,897,716	4,078,128	15.00%	1,180,412	40.74%
Dues & Fees (900)	76,038	88,647	0.33%	12,609	16.58%
Total	**23,988,548**	**27,184,141**	**100.00%**	**3,195,593**	**13.32%**

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 41.44 percent of the total 2023-24 general budget and is budgeted $544,652 or 5.08 percent higher than the salary and benefits expenditures in 2022-23. 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. This budget includes another increase in projected supplemental pay increases for Professional Development unit increases based on criteria in the District's alternative compensation model.

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 18.27 percent of the total 2023-24 budget. It is $351,429 or 7.61 percent higher than the actual 2022-23 fringe benefit expenditures.

The District's health insurance plan renewal with Dean Health resulted in an increase of premiums for 2023-24 of 7%/9%, depending on the plan. Premiums will be $635.98 per month for a single HMO plan and $1,653.55 per month for a family HMO plan. Employees may also opt for a POS plan and the premiums will be $721.25 per month for a single plan and $1,875.25 per month for a family plan.

There was a slight (1.1%) increase in the amount of the monthly dental insurance premiums for 2023-24 and a slight increase in the Wisconsin Retirement rate, from 6.80 percent in 2023 to 6.90 percent for 2024, has been announced by the state. Social security, life, disability insurance and Employer contributions to the Wisconsin Retirement System are driven by employee wages. The

recommended budget also includes the benefits associated with the additional projected wage increases and the additional staff positions added.

Purchased Services: This budget category includes repairs, service agreements, telephone, fuel for heat and transportation, electricity, water and sewer, postage, printing, maintenance and construction projects and registration fees. Purchased services will consume 14.91 percent of the total 2023-24 budget. This expenditure category will be $233,811 or 6.12 percent higher than the 2022-23 purchased services expenditures. With the opening of the high school in 2020, there were additional utilities budgeted. Another major area of this budget is open enrollment applications out. The District spends more than $1,200,000 for resident students attending school in another district, but also receives money back for students who open enroll into the district.

Non-Capital Objects: This budget category includes tangible items, such as library books and textbooks, workbooks, audio-visual teaching aids, computer software, paper and instructional supplies. Non-capital objects will consume 4.49 percent of the total 2023-24 budget. It is $46,656 or 3.98 percent higher than actual 2022-23 non-capital object expenditures. This area of the budget contains increases and reductions based on initial grant budget submissions. This part of the budget also includes custodial supplies, resource adoption materials and non-capital technology hardware.

Capital Objects: This budget category includes all equipment that costs more than $500 and will consume 4.07 percent of the total 2023-24 budget. It is $551,289 or 99.54% percent higher than the 2022-23 capital object expenditures, due to scheduled or anticipated projects going on this fiscal year. Most of the technology department budget falls into non-capital purchases.

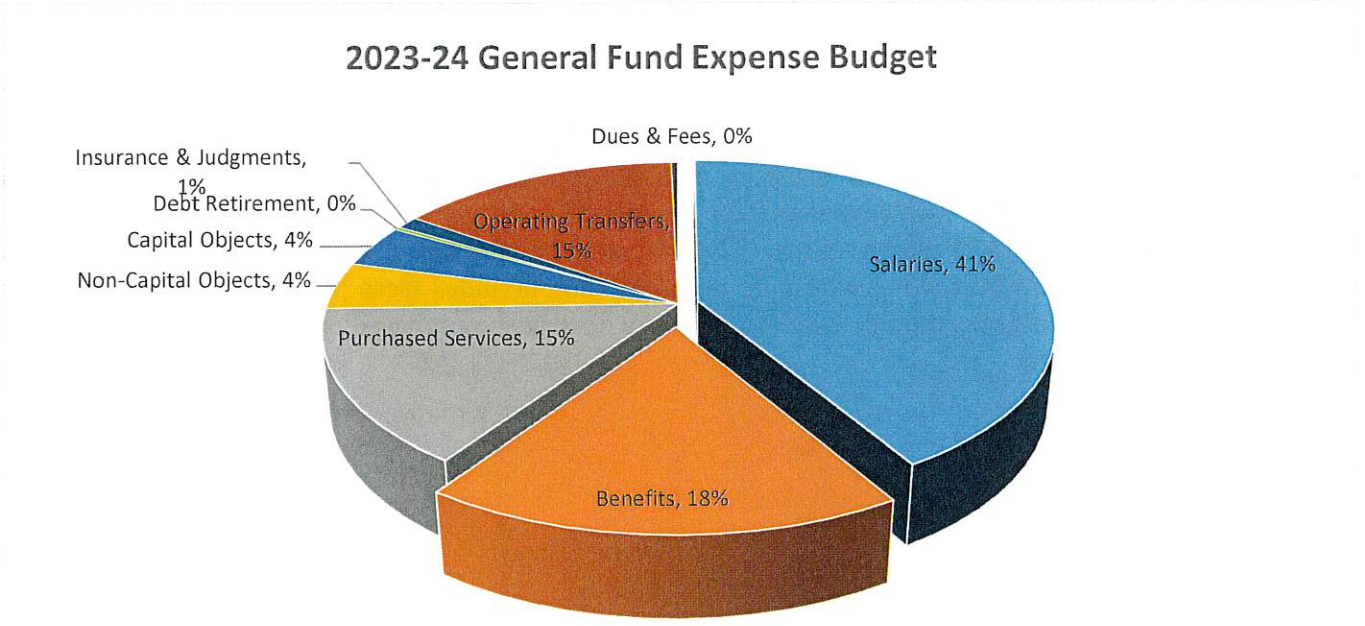
Debt Retirement: This budget category includes principal and interest on operational debt and equipment leases. It will consume 0.29 percent of the total 2023-24 budget and is a $2,899 decrease from 2022-23 expenditures. The proposed budget was developed with the assumption that no short-term borrowing would be necessary and includes lease payments for the District's Chromebook initiative, though the Chromebooks have been purchased outright the past two years, rather than leased.

Insurance and Judgments: This budget category includes liability, property, and worker compensation insurance premiums and unemployment compensation. It will consume 1.21 percent of the total budget in 2023-24 and is $23,349 or 7.66 percent higher than the 2022-23 insurance and judgment expenditures. Insurance costs continue to rise and that is evident in this year's budget.

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 (though this year that will not be necessary). And, the District has 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 15.00 percent of the total in 2023-24 and is $1,180,412 or 40.74 percent higher than the 2022-23 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. The end of year transfer budgeted to go to Fund 46 for long term capital improvements is also expected to increase.

Dues and Fees: This budget category includes dues, entry fees, registration fees, and membership fees and will consume 0.33 percent of the total 2023-24 budget. It is $12,609 or 16.58 percent higher than the 2022-23 dues and fees.



2023-24 SPECIAL EDUCATION (27) FUND BUDGETS

The proposed **2023-24 Special Education (Fund 27) Revenue and Expenditure Budgets** for the School District of Wisconsin Dells are **$3,570,252**. This represents a **$ 14,003 or 0.39 percent increase** from the 2022-23 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 (Fund 10). The 2023-24 Special Education revenues and expenditures are expected to be very similar to last year's numbers.
They are compared to the proposed 2023-24 Special Education Budget in the charts below:

Special Education (27) Revenues	*Actual 2022-23*	*Proposed 2023-24*	*Percent of Budget*	*Dollar Change*	*Percent Change*
Operating Transfers-In (100)	2,171,950	2,207,932	61.84%	35,982	1.66%
Intermediate Sources (500)	40,863	75,000	2.10%	34,137	83.54%
State Sources (600)	781,315	750,000	21.01%	-31,315	-4.01%
Federal Sources (700)	562,121	537,320	15.05%	-24,801	-4.41%
Total	**3,556,249**	**3,570,252**	**100.00%**	**14,003**	**0.39%**

Special Education (27) Expenditures	*2022-23 Actual*	*2023-24 Budget*	*Percent of Budget*	*Dollar Change*	*Percent Change*
Salaries	1,854,095	1,879,083	52.21%	24,988	1.35%
Benefits	972,419	1,002,688	30.19%	30,269	3.11%
Purchased Services	681,658	621,606	17.41%	-60,052	-8.81%
Non-Capital Objects	44,041	56,150	1.57%	12,109	27.50%
Capital Object	718	800	0.02%	82	11.42%
Dues & Fees	3,318	9,925	0.28%	6,607	199.13%
Total	**3,556,249**	**3,570,252**	**100.00%**	**14,003**	**0.39%**

2023-24 CAPITAL PROJECTS (40) FUND BUDGETS

Fund 40 includes Fund 46 (Long Term Capital Improvements) and Fund 49 (Other Capital Projects). This year revenues and expenses will be down in this fund, primarily due to the Performing Arts Center nearing completion and most of the activity being accounted for in last year's budget. The proposed total **2023-24 Capital Projects Fund (Fund 40) Revenue Budget** is **$4,370,196**. This represents a **$6,991,454 or 61.54** percent decrease from the past year. In addition, at the end of the fiscal year, we are anticipating making a transfer be placed in Fund 46 for Long Term Capital Projects. The proposed **2023-24 Capital Projects Fund (Fund 40) Expenditure Budget** is **$2,514,937**. This represents an **$8,057,563 or 76.21** percent decrease. The Performing Arts Center will be completed this fiscal year and is being paid for with a very generous gift from the Nelson Family Foundation.

The charts below compare 2022-23 revenues and expenditures to the anticipated 2023-24 revenues and expenditures:

Capital Projects (40) Fund Revenues	*Actual 2022-23*	*Proposed 2023-24*	*Percent of Budget*	*Dollar Change*	*Percent Change*
Operating Transfers-In (100)	800,000	1,830,196	41.88%	+ 1,030,196	+ 128.77%
Local Sources (200)	10,561,650	2,540,000	58.12%	- 8,021,650	- 75.95%
Other Financing Sources (900)	0	0	0.00%	0	0.00%
Total	**11,361,650**	**4,370,196**	**100.00%**	**- 6,991,454**	**- 61.54%**

Capital Projects (40) Fund Expenditures	*2022-23 Actual*	*2023-24 Budget*	*Percent of Budget*	*Dollar Change*	*Percent Change*
Purchased Services (300)	10,555,309	2,497,746	99.32%	-8,057,563	-76.34%
Non-Capital Objects (400)	0	0	0.00%	0.00	0.00%
Capital Objects (500)	0	0	0.00%	0.00	0.00%
Insurance & Judgments (700)	17,191	17,191	0.68%	0.00	0.00%
Total	**10,572,500**	**2,514,937**	**100.00%**	**- 8,057,563**	**- 76.21%**

2023-24 FOOD SERVICE (50) FUND BUDGETS

The proposed **2023-24 Food Service Fund (Fund 50) Revenue Budget** is **$1,242,300**. This represents a **$21,362 or 1.75 percent increase**. The proposed **2023-24 Food Service Fund (Fund 50) Expenditure Budget** is higher than revenues at **$1,419,367**. This represents a **$190,596 or 15.51** percent increase. All students will continue to receive free breakfast this year through a generous donation from the Wisconsin Dells Education Foundation (WDEF). Since the federal government discontinued paying for student meals last year, more of our revenues have come from local sources (family payments), as opposed to federal sources (government reimbursements). In addition, with food prices expected to stay high for the foreseeable future, overall food expenses are expected to increase. We are also planning to buy several pieces of needed food service equipment this year. Overall, we are projecting a deficit this year in Fund 50 in an attempt to reduce our Fund Balance for food service, as directed by DPI. The charts below compare 2022-23 revenues and expenditures to the anticipated 2023-24 revenues and expenditures:

Food Service (50) Fund Revenues	*2022-23 Revised*	*2023-24 Proposed*	*Percent of Budget*	*Dollar Change*	*Percent Change*
Operating Transfers-In (100)	0	0	0.00%	0	0.00%
Local Sources (200)	385,987	399,300	32.14%	13,313	3.45%
State Sources (600)	22,636	24,000	1.93%	1,364	6.02%
Federal Sources (700)	812,315	819,000	65.93%	6,685	0.82%
Total	**1,220,938**	**1,242,300**	**100.00%**	**21,362**	**1.75%**

Food Service (50) Fund Expenditures	*2022-23 Actual*	*2023-24 Budget*	*Percent of Budget*	*Dollar Change*	*Percent Change*
Salaries (100)	386,577	415,138	29.25%	28,561	7.39%
Benefits (200)	90,079	92,792	6.54%	2,713	3.01%
Purchased Services (300)	18,148	22,661	1.60%	4,513	24.87%
Non-Capital Objects (400)	668,467	838,242	59.06%	169,775	25.40%
Capital Objects (500)	64,966	50,000	3.52%	-14,966	-23.04%
Dues & Fees (900)	534	534	0.04%	0	0.08%
Total	**1,228,771**	**1,419,367**	**100.00%**	**190,596**	**15.51%**

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 2023-24.

Year	*Equalization Aid*	*Special Adjustment Aid*	*Total State Aid*	*Net Change*
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	586,002	0	586,002	+ 6,130
2019-20	1,449,765	0	1,449,765	+ 863,763
2020-21	558,260	680,588	1,238,848	- 210,917
2021-22	504,747	558,476	1,063,223	- 175,625
2022-23	3,546,060	0	3,546,060	+ 2,482,837
2023-24 (July 1 est.)	3,511,479	0	3,511,479	- 34,581

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.

Fund	*Actual 2021-22*	*Actual 2022-23*	*Proposed 2023-24*	*Dollar Change*	*Percent Change*
10-General	16,956,527	15,759,886	17,642,695	+ 1,882,809	+ 11.95%
38-Non-Ref Debt Service	0	0	0	0	N/A
39-Referendum Approved Debt Service	2,964,093	4,045,194	2,672,494	- 1,372,700	- 33.93%
80-Community Service	74,160	49,590	78,000	+ 28,410	+ 57.29%
Chargeback	2,202	2,202	2,202	0	0.00%
Total Tax Levy	19,996,982	19,856,872	20,395,391	+ 538,519	2.71%
Equalized Value	2,576,614,137	2,934,412,882	3,051,789,397	+117,415,353	+ 4.00%
Mill Rate	.00776095	.00676690	.00668309	- .00008381	- 2.44%

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.

School Year	*Equalization Aid + Special Adjustment Aid*		*Property Taxes*		*Total General Fund Revenues*
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	586,002	*2.70%*	16,881,288	*77.69%*	21,727,681
2019-20 Actual	1,449,765	*6.63%*	16,199,050	*74.08%*	21,866,433
2020-21 Actual	1,238,848	*5.58%*	16,727,177	*75.39%*	22,187,595
2021-22 Actual	1,063,223	*4.60%*	17,053,247	*73.73%*	23,129,309
2022-23 Revised	3,546,060	*14.09%*	15,858,541	*63.03%*	25,158,976
2023-24 (July 1 Est.)	**3,511,479**	***12.92%***	**17,727,807**	***65.21%***	**27,184,141**

BUDGET PUBLICATION, 2023-24

Required Published Budget Summary Format (June 2023)

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

BUDGET ADOPTION 2023-2024				
GENERAL FUND (FUND 10) 10		Audited 2021-22	Revised Budget 2022-23	Budget 2023-24
930000	Beginning Fund Balance	8,613,265.76	10,654,985.85	10,654,985.85
935000	Ending Fund Balance, Nonspendable	0.00	0.00	0.00
936000	Ending Fund Balance, Restricted	221,254.03	221,254.03	221,254.03
937000	Ending Fund Balance, Committed	369,671.40	369,671.40	369,671.40
938000	Ending Fund Balance, Assigned	758,669.40	758,669.40	758,669.40
939000	Ending Fund Balance, Unassigned	9,305,391.02	10,475,818.73	10,475,818.73
930000	**TOTAL ENDING FUND BALANCE**	**10,654,985.85**	**11,825,413.56**	**11,825,413.56**
Source	**REVENUES & OTHER FINANCING SOURCES**			
	Transfers-In (Source 100)			
100	Transfers-In	0.00	0.00	0.00
100	**Subtotal Transfers-In**	**0.00**	**0.00**	**0.00**
	Local Sources (Source 200)			
210	Taxes	17,053,247.08	15,848,541.24	17,727,807.00
240	Payments for Services	0.00	0.00	0.00
260	Non-Capital Sales	112.00	258.00	310.00
270	School Activity Income	21,939.00	28,318.00	30,000.00
280	Interest on Investments	26,950.92	166,814.78	100,000.00
290	Other Revenue, Local Sources	58,661.30	72,781.99	78,688.00
200	**Subtotal Local Sources**	**17,160,910.30**	**16,116,714.01**	**17,936,805.00**
	Other School Districts Within Wisconsin (Source 300)			
310	Transit of Aids	12,500.00	0.00	12,500.00
340	Payments for Services	966,849.41	1,036,927.00	1,037,272.00
380	Medical Service Reimbursements	0.00	0.00	0.00
390	Other Inter-district, Within Wisconsin	0.00	0.00	0.00
300	**Subtotal Other School Districts Within W**	**979,349.41**	**1,036,927.00**	**1,049,772.00**
	Inter-district Payments Outside Wisconsin (Source 400)			
440	Payments for Services	0.00	0.00	0.00
490	Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
400	**Subtotal Inter-district Payments Outside**	**0.00**	**0.00**	**0.00**
	Intermediate Sources (Source 500)			
510	Transit of Aids	12,099.00	12,346.00	10,470.00
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 Reimbursment	0.00	0.00	0.00
590	Other Intermediate Sources	10,883.00	20,366.63	20,367.00
500	**Subtotal Intermediate Sources**	**22,982.00**	**32,712.63**	**30,837.00**
	State Sources (Source 600)			
610	State Aid--Categorical	169,994.58	177,826.49	172,582.00
620	State Aid--General	1,155,470.00	3,634,732.50	3,211,479.00
630	DPI Special Project Grants	22,487.30	22,415.28	22,040.00
640	Payments for Services	0.00	0.00	0.00
650	Student Achievement Guarantee in Educat	793,300.95	739,018.55	737,725.00
660	Other State Revenue Through Local Units	92,631.61	83,748.07	92,000.00
690	Other Revenue	1,480,071.25	1,454,224.71	1,471,528.00
600	**Subtotal State Sources**	**3,713,955.69**	**6,111,965.60**	**5,707,354.00**

	Federal Sources (Source 700)			
710	Federal Aid-Categorical	0.00	0.00	0.00
720	Impact Aid	0.00	0.00	0.00
730	DPI Special Project Grants	520,584.99	829,089.00	1,702,290.00
750	IASA Grants	295,068.57	312,344.20	296,783.00
760	JTPA	0.00	0.00	0.00
770	Other Federal Revenue Through Local Uni	0.00	0.00	0.00
780	Other Federal Revenue Through State	286,701.56	196,902.95	196,903.00
790	Other Federal Revenue - Direct	0.00	0.00	0.00
700	**Subtotal Federal Sources**	**1,102,355.12**	**1,338,336.15**	**2,195,976.00**
	Other Financing Sources (Source 800)			
850	Reorganization Settlement	0.00	0.00	0.00
860	Compensation, Fixed Assets	24,120.00	473,897.25	220,257.00
870	Long-Term Obligations	0.00	0.00	0.00
800	**Subtotal Other Financing Sources**	**24,120.00**	**473,897.25**	**220,257.00**
	Other Revenues (Source 900)			
960	Adjustments	0.00	0.00	0.00
970	Refund of Disbursement	111,530.10	35,283.00	30,000.00
980	Medical Service Reimbursement	0.00	0.00	0.00
990	Miscellaneous	14,106.15	13,140.46	13,140.00
900	**Subtotal Other Revenues**	**125,636.25**	**48,423.46**	**43,140.00**
TOTAL REVENUES & OTHER FINANCING SOURC		**23,129,308.77**	**25,158,976.10**	**27,184,141.00**
EXPENDITURES & OTHER FINANCING USES				
Function	**Instruction (Function 100000)**			
110000	Undifferentiated Curriculum	3,380,331.75	3,672,104.29	3,828,356.00
120000	Regular Curriculum	5,206,550.68	5,020,403.66	5,403,493.98
130000	Vocational Curriculum	530,192.36	632,621.49	674,891.49
140000	Physical Curriculum	673,484.64	687,000.45	697,417.38
160000	Co-Curricular Activities	308,733.76	317,812.68	355,150.23
170000	Other Special Needs	395,186.29	486,647.90	501,824.29
100000	**Subtotal Instruction**	**10,494,479.48**	**10,816,590.47**	**11,461,133.37**
	Support Sources (Function 200000)			
210000	Pupil Services	521,894.42	619,233.70	653,985.80
220000	Instructional Staff Services	1,004,651.75	1,091,829.10	1,176,141.83
230000	General Administration	426,603.14	452,328.45	454,807.81
240000	School Building Administration	1,250,116.31	1,294,140.07	1,412,552.60
250000	Business Administration	3,590,773.94	4,116,156.28	5,381,054.31
260000	Central Services	69,384.22	64,854.31	60,784.93
270000	Insurance & Judgments	316,567.54	308,838.44	328,356.49
280000	Debt Services	83,763.74	82,124.46	79,225.46
290000	Other Support Services	534,821.64	595,269.55	544,389.03
200000	**Subtotal Support Services**	**7,798,576.70**	**8,624,774.36**	**10,091,298.26**
	Non-Program Transactions (Function 400000)			
410000	Inter-fund Transfer	1,820,874.62	2,994,478.01	4,078,128.32
430000	Instructional Service Payments	1,309,063.22	1,541,292.85	1,533,581.05
490000	Other Non-Program Transactions	48,651.82	11,412.70	20,000.00
400000	**Subtotal Non-Program Transactions**	**3,178,589.66**	**4,547,183.56**	**5,631,709.37**
TOTAL EXPENDITURES & OTHER FINANCING US		**21,471,645.84**	**23,988,548.39**	**27,184,141.00**

SPECIAL REVENUE FUND (FUND 21) 21		Audited 2021-22	Revised Budget 2022-23	Budget 2023-24
900000	Beginning Fund Balance	884,339.17	995,887.00	1,026,530.34
900000	**ENDING FUND BALANCE**	**995,887.00**	**1,026,530.34**	**1,056,325.34**
200	Local Sources	400,419.35	532,542.86	549,052.00
900	Other Revenues	12,936.00	40,046.00	40,046.00
TOTAL REVENUES & OTHER FINANCING SOURC		**413,355.35**	**572,588.86**	**589,098.00**
100000	Instruction	283,232.74	522,793.95	539,977.00
200000	Support Services	5,141.78	5,608.77	5,783.00
400000	Non-Program Transactions	13,433.00	13,542.80	13,543.00
TOTAL EXPENDITURES & OTHER FINANCING US		**301,807.52**	**541,945.52**	**559,303.00**

SPECIAL EDUCATION FUND (FUND 27) 27		Audited 2021-22	Revised Budget 2022-23	Budget 2023-24
900000	Beginning Fund Balance	0.00	0.00	0.00
900000	**ENDING FUND BALANCE**	**0.00**	**0.00**	**0.00**
Source	**REVENUES & OTHER FINANCING SOURCES**			
	Transfers-In (Source 100)			
100	Transfers-in	1,820,874.62	2,194,478.01	2,207,932.00
100	**Subtotal Transfers-In**	**1,820,874.62**	**2,194,478.01**	**2,207,932.00**
	Local Sources (Source 200)			
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
200	**Subtotal Local Sources**	**0.00**	**0.00**	**0.00**
	Other School Districts Within Wisconsin (Source 300)			
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
300	**Subtotal Other School Districts Within W**	**0.00**	**0.00**	**0.00**
	Other School Districts Outside Wisconsin (Source 400)			
440	Payments for Services	0.00	0.00	0.00
490	Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
400	**Subtotal Other School Districts Outside**	**0.00**	**0.00**	**0.00**
	Intermediate Sources (Source 500)			
510	Transit of Aids	73,538.94	40,862.75	75,000.00
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 Reimbursment	0.00	0.00	0.00
590	Other Intermediate Sources	0.00	0.00	0.00
500	**Subtotal Intermediate Sources**	**73,538.94**	**40,862.75**	**75,000.00**
	State Sources (Source 600)			
610	State Aid--Categorical	678,628.00	776,538.16	750,000.00
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	4,777.05	0.00
600	**Subtotal State Sources**	**678,628.00**	**781,315.21**	**750,000.00**
	Federal Sources (Source 700)			

710	Federal Aid-Categorical	0.00	0.00	0.00
730	DPI Special Project Grants	522,738.96	505,383.00	507,320.00
750	IASA Grants	0.00	0.00	0.00
760	JTPA	0.00	0.00	0.00
770	Other Federal Revenue Through Local Uni	0.00	0.00	0.00
780	Other Federal Revenue Through State	210,007.99	34,210.45	30,000.00
790	Other Federal Revenue - Direct	0.00	0.00	0.00
700	**Subtotal Federal Sources**	**732,746.95**	**539,593.45**	**537,320.00**
	Other Financing Sources (Source 800)			
860	Compensation, Fixed Assets	0.00	0.00	0.00
870	Long-Term Obligations	0.00	0.00	0.00
800	**Subtotal Other Financing Sources**	**0.00**	**0.00**	**0.00**
	Other Revenues (Source 900)			
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
900	**Subtotal Other Revenues**	**0.00**	**0.00**	**0.00**
TOTAL REVENUES & OTHER FINANCING SOURC		**3,305,788.51**	**3,556,249.42**	**3,570,252.00**
EXPENDITURES & OTHER FINANCING USES				
Function	**Instruction (Function 100000)**			
110000	Undifferentiated Curriculum	0.00	0.00	0.00
120000	Regular Curriculum	0.00	0.00	0.00
130000	Vocational Curriculum	0.00	0.00	0.00
140000	Physical Curriculum	0.00	0.00	0.00
150000	Special Education Curriculum	2,151,286.42	2,391,455.49	2,400,090.00
160000	Co-Curricular Activities	0.00	0.00	0.00
170000	Other Special Needs	0.00	0.00	0.00
100000	**Subtotal Instruction**	**2,151,286.42**	**2,391,455.49**	**2,400,090.00**
	Support Sources (Function 200000)			
210000	Pupil Services	268,426.37	304,961.29	310,800.00
220000	Instructional Staff Services	194,905.95	195,968.93	213,409.00
230000	General Administration	0.00	0.00	0.00
240000	School Building Administration	0.00	0.00	0.00
250000	Business Administration	198,696.48	98,901.51	100,572.00
260000	Central Services	188.00	2,338.00	6,500.00
270000	Insurance & Judgments	0.00	0.00	0.00
280000	Debt Services	0.00	0.00	0.00
290000	Other Support Services	0.00	0.00	0.00
200000	**Subtotal Support Services**	**662,216.80**	**602,169.73**	**631,281.00**
	Non-Program Transactions (Function 400000)			
410000	Inter-fund Transfers	0.00	0.00	0.00
430000	Instructional Service Payments	492,285.29	562,624.20	538,881.00
490000	Other Non-Program Transactions	0.00	0.00	0.00
400000	**Subtotal Non-Program Transactions**	**492,285.29**	**562,624.20**	**538,881.00**
TOTAL EXPENDITURES & OTHER FINANCING US		**3,305,788.51**	**3,556,249.42**	**3,570,252.00**

OTHER SPECIAL REVENUE FUND (FUND 29) 29		Audited 2021-22	Revised Budget 2022-23	Budget 2023-24
900000	Beginning Fund Balance	0.00	0.00	0.00
900000	**ENDING FUND BALANCE**	**0.00**	**0.00**	**0.00**
700	Federal Revenues	47,732.00	26,240.00	26,240.00
900	Other Revenues	525.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURC		**48,257.00**	**26,240.00**	**26,240.00**
100000	Instruction	3,710.49	1,158.47	1,000.00
200000	Support Services	44,546.51	25,081.53	25,240.00
400000	Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING US		**48,257.00**	**26,240.00**	**26,240.00**

DEBT SERVICE FUND (FUND 39) 39		Audited 2021-22	Revised Budget 2022-23	Budget 2023-24
900000	Beginning Fund Balance	606,467.28	1,513,721.75	534,888.38
900000	**ENDING FUND BALANCE**	**1,513,721.75**	**534,888.38**	**1,265,851.38**
200	Local Sources	2,966,653.01	4,083,460.39	2,682,494.00
900	Other Revenues	43,920.22	0.00	44,000.00
TOTAL REVENUES & OTHER FINANCING SOURC		**3,010,573.23**	**4,083,460.39**	**2,726,494.00**
281000	Long-Term Capital Debt	2,103,318.76	5,062,293.76	1,995,531.00
282000	Refinancing	0.00	0.00	0.00
283000	Operational Debt	0.00	0.00	0.00
285000	Post Employment Benefit Debt	0.00	0.00	0.00
289000	Other Long-Term General Obligation Debt	0.00	0.00	0.00
400000	Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING US		**2,103,318.76**	**5,062,293.76**	**1,995,531.00**

LONG-TERM CAPITAL IMPROVEMENTS FUND (F 46		Audited 2021-22	Revised Budget 2022-23	Budget 2023-24
900000	Beginning Fund Balance	619,667.36	620,830.94	1,466,006.70
900000	**ENDING FUND BALANCE**	**620,830.94**	**1,466,006.70**	**3,326,203.02**
100	Operating Transfers From Another Fund	0.00	800,000.00	1,830,196.32
200	Local Sources	1,163.58	45,175.76	30,000.00
TOTAL REVENUES & OTHER FINANCING SOURC		**1,163.58**	**845,175.76**	**1,860,196.32**
100000	Instructional Services	0.00	0.00	0.00
200000	Support Services	0.00	0.00	0.00
300000	Community Services	0.00	0.00	0.00
400000	Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING US		**0.00**	**0.00**	**0.00**

OTHER CAPITAL PROJECTS FUND (FUND 49) 49		Audited 2021-22	Revised Budget 2022-23	Budget 2023-24
900000	Beginning Fund Balance	1,594,794.36	1,496,790.98	1,433,648.66
900000	**ENDING FUND BALANCE**	**1,496,790.98**	**1,433,648.66**	**1,428,711.85**
200	Local Sources	1,500,708.29	10,509,357.98	2,510,000.00
TOTAL REVENUES & OTHER FINANCING SOURC		**1,500,708.29**	**10,509,357.98**	**2,510,000.00**
100000	Instructional Services	0.00	0.00	0.00
200000	Support Services	1,598,711.67	10,572,500.30	2,514,936.81
300000	Community Services	0.00	0.00	0.00
400000	Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING US		**1,598,711.67**	**10,572,500.30**	**2,514,936.81**

FOOD SERVICE FUND (FUND 50) 50		Audited 2021-22	Revised Budget 2022-23	Budget 2023-24
900000	Beginning Fund Balance	351,466.55	624,465.80	616,632.56
900000	**ENDING FUND BALANCE**	**624,465.80**	**616,632.56**	**439,565.56**
200	Local Sources	134,618.99	411,875.83	399,300.00
600	State Sources	5,819.94	22,636.26	24,000.00
700	Federal Sources	1,244,287.73	786,425.86	819,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES		**1,384,726.66**	**1,220,937.95**	**1,242,300.00**
200000	Support Services	1,111,727.41	1,228,771.19	1,419,367.00
400000	Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES		**1,111,727.41**	**1,228,771.19**	**1,419,367.00**

PENSION AND OTHER EMPLOYEE BENEFIT 73 TRUST FUND (FUND 73)		Audited 2021-22	Revised Budget 2022-23	Budget 2023-24
900000	Beginning Fund Balance	2,620,789.09	2,894,496.10	3,131,077.26
900000	**ENDING FUND BALANCE**	**2,894,496.10**	**3,131,077.26**	**3,361,077.26**
200	Local Sources	41,015.44	36,562.16	30,000.00
900	Other Revenues	773,113.28	751,111.00	750,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES		**814,128.72**	**787,673.16**	**780,000.00**
400000	Non-Program Transactions	540,421.71	551,092.00	550,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES		**540,421.71**	**551,092.00**	**550,000.00**

COMMUNITY SERVICE FUND (FUND 80) 80		Audited 2021-22	Revised Budget 2022-23	Budget 2023-24
900000	Beginning Fund Balance	25,459.06	26,486.10	0.00
900000	**ENDING FUND BALANCE**	**26,486.10**	**0.00**	**0.00**
200	Local Sources	74,160.00	49,590.00	78,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES		**74,160.00**	**49,590.00**	**78,000.00**
200000	Support Services	0.00	0.00	0.00
300000	Community Services	73,132.96	76,076.10	78,000.00
400000	Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES		**73,132.96**	**76,076.10**	**78,000.00**

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2021-22	Revised Budget 2022-23	Budget 2023-24
GROSS TOTAL EXPENDITURES -- ALL FUNDS	30,554,811.38	45,603,716.68	37,897,770.81
Interfund Transfers (Source 100) - ALL FUNDS	1,820,874.62	2,994,478.01	4,038,128.32
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	**28,733,936.76**	**42,609,238.67**	**33,859,642.49**
PERCENTAGE INCREASE – TOTAL LEVY FROM PRIOR YEAREX	**7.79%**	**48.29%**	**-20.53%**

PROPOSED PROPERTY TAX LEVY

FUND	2021-22	2022-23	2023-24
General Operations (Fund 10, Source 211)	16,956,527.00	15,759,886.00	17,642,695.00
Referendum Approved Debt Service (Fund 39)	2,964,093.00	4,045,194.00	2,672,494.00
Prior Year Levy Chargeback for Uncollectible Taxes (Source 212)	2,202.00	2,202.00	2,202.00
Non-Referendum Debt Service Fund (Fund 38, Source 211)	0.00	0.00	0.00
Capital Expansion Fund (Fund 41, Source 211)	0.00	0.00	0.00
Community Service Fund (Fund 80, Source 211)	74,160.00	49,590.00	78,000.00
TOTAL SCHOOL LEVY	**19,996,982.00**	**19,856,872.00**	**20,395,391.00**
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR	**6.63%**	**-0.70%**	**2.71%**

The below listed new or discontinued programs have a financial impact on the proposed 2023-24 budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
Completion of Performing Arts Center this year	Decrease in Fund 49 Revenues & Expenditures
NEW PROGRAMS	**FINANCIAL IMPACT**
Use of ESSER III funds	Spending federal dollars in targeted areas

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. This District moved all of its Student Activity accounts out of this fund last year and into Fund 21, as required by GASB 84. As a result, there is no balance in this fund.

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.

GENERAL FUND BALANCE HISTORY

Year End	Fund Balance
June 2010	$2,866,797
June 2011	$3,569,116
June 2012	$4,080,856
June 2013	$4,344,155
June 2014	$4,350,618
June 2015	$5,111,017
June 2016	$6,167,749
June 2017	$6,766,981
June 2018	$7,025,367
June 2019	$7,370,829
June 2020	$8,057,015
June 2021	$8,613,266
June 2022	$10,654,986
June 2023 (rev.)	$11,825,414
June 2024 (est.)	$11,825,414

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 September of 2023 and March 2024.

Project	Spring Hill Addition	New High School	New High School	New High School	TOTAL
Date of Issue	September 7, 2010	March 4, 2019	March 18, 2019	January 6, 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	March 1 & September 1	March 1 & September 1	March 1 & September 1	March 1 & September 1	
Final Payment Year	2022	2035	2038	2027	
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	$2,054,568.76
2023	$ 0	$495,156.26	$333,312.50	$1,216,725.00	$2,045,193.76
2024	$ 0	$495,156.26	$232,487.50	$1,194,850.00	$1,922,494.00
06-30-23 Balance Due	$0.00	$16,990,556.25	$ 9,317,725.00	$4,854,400.00	$31,162,681.25

Note: The District has decreased it's Long Term Debt by $4,553,575 since last year, due to defeasance and pre-paying additional debt in early 2023.

HISTORICAL COMPARISON OF DISTRICT TAX LEVY & MILL RATE

Year	Equalized Value	Percent Increase	General Fund Levy	Non-Ref Debt Serv	Debt Service	Comm Service	Charge Backs	Total Tax Levy	Mill Rate
2023-24 est.	3,051,789,397	+ 4.00 %	17,642,695	0	2,672,494	78,000	2,202	20,395,391	.00668309
2022-23	2,934,412,882	+13.89 %	15,759,886	0	4,045,194	49,590	2,202	19,856,872	.00676690
2021-22	2,576,614,137	+ 4.76 %	16,956,527	0	2,964,093	74,160	2,202	19,996,982	.00776095
2020-21	2,459,601,752	+ 3.28 %	16,727,177	0	2,025,973	0	624	18,753,774	.00762472
2019-20	2,381,394,847	+ 3.55 %	16,199,050	0	3,272,958	0	368	19,472,376	.00817688
2018-19	2,299,691,496	+ 2.10 %	16,881,288	0	2,177,735	0	0	19,059,023	.00828764
2017-18	2,252,363,033	+ 3.32 %	16,699,255	0	200,000	0	4,147	16,903,402	.00750474
2016-17	2,180,059,392	- 1.03 %	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

2022-23 "FENCELINE" AREA SCHOOL DISTRICT COMPARISONS

School District	Total Tax Levy	Equalized Value	3rd Friday Membership	Mill Rate	Equalized Value/Member
Baraboo	18,877,463	2,277,137,308	2,787	8.29	817,057
Mauston	8,090,321	1,011,549,945	1,362	8.00	742,695
Reedsburg	14,588,149	1,911,565,291	2,618	7.63	730,162
Portage	12,092,593	1,758,868,062	2,073	6.88	848,465
Wisconsin Dells	**19,856,872**	**2,934,412,882**	**1,810**	**6.77**	**1,621,223**
Adams-Friendship	9,741,180	1,829,225,257	1,411	5.33	1,296,403
Westfield	7,052,268	1,439,382,498	1,156	4.90	1,245,141
State Average (K-12)				**7.70**	

DISTRICT ENROLLMENT HISTORY

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

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

School Year	Third Friday in Sept. FTE	Second Friday in January FTE
1991-92	1,517	1,513
1992-93	1,587	1,598
1993-94	1,667	1,698
1994-95	1,704	1,673
1995-96	1,698	1,701
1996-97	1,752	1,730
1997-98	1,726	1,699
1998-99	1,751	1,732
1999-00	1,757	1,728
2000-01	1,777	1,774
2001-02	1,755	1,749
2002-03	1,786	1,738
2003-04	1,736	1,734
2004-05	1,719	1,716
2005-06	1,713	1,704
2006-07	1,672	1,665
2007-08	1,658	1,626
2008-09	1,657	1,623
2009-10	1,701	1,695
2010-11	1,740	1,722
2011-12	1,723	1,674
2012-13	1,782	1,778
2013-14	1,764	1,752
2014-15	1,777	1,736
2015-16	1,737	1,708
2016-17	1,705	1,680
2017-18	1,744	1,718
2018-19	1,808	1,737
2019-20	1,777	1,738
2020-21	1,720	1,710
2021-22	1,805	1,777
2022-23	1,801	1,803
2023-24 (est.)	1,801	1,801

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 2022-23 school year, the amount was **$8,224** per student. The budget presented tonight is based on a **$8,618** regular transfer amount for the 2023-24 school year.

For 2022-23, the amount of the open enrollment transfer amount for special education students was **$13,076**. The budget is based on a **$13,470** transfer amount for pupils with disabilities for the 2023-24 school year. The entire amount is a Fund 10 expenditure, and non-resident districts are not able to recoup additional costs beyond the transfer amount.

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

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

School Year	Regular Education Transfers Out		Special Education Transfers Out		Regular Education Transfers In		Special Education Transfers In		Net Income or Cost
2011-12	57	- $375,244	4	- $26,171	49	$336,483	2	$13,734	**- $51,198**
2012-13	81	- $447,247	11	- $59,028	61	$360,356	4	$20,483	**- $125,436**
2013-14	97	- $539,369	16	- $95,658	76	$455,285	3	$19,455	**- $160,287**
2014-15	91	- $673,759	18	$0	61	$407,632	3	$0	**- $266,127**
2015-16	116	- $862,550	16	- $31,961	64	$415,966	2	$19,980	**- $458,565**
2016-17	124	- $752,401	16	- $152,335	84	$409,680	4	$38,600	**- $456,456**
2017-18	167	- $1,006,873	21	- $209,534	86	$539,193	7	$76,769	**- $600,445**
2018-19	171	- $1,120,434	22	- $261,030	87	$555,722	5	$58,282	**- $767,460**
2019-20	145	- $1,024,820	21	- $215,570	98	$647,499	6	$68,916	**- $523,975**
2020-21	129	- $1,052,918	15	- $195,195	106	$865,642	4	$52,052	**- $330,419**
2021-22	126	- $981,569	15	- $222,292	117	$867,452	6	$78,456	**- $257,953**
2022-23	136	- $1,118,464	18	- $235,368	126	$1,036,224	3	$39,228	**- $248,018**
Per Student		**($8,224)**		**($13,076)**		**($8,224)**		**($13,076)**	
2023-24 (estimate)	136	- $989,507	18	- $223,237	126	$874,823	3	$78,834	**- $277,000**
Per Student		***($8,618)***		***($13,470)***		***($8,618)***		***($13,470)***	

DISTRICT EMPLOYEE HISTORY

The following charts reflect the number of District employees, by position category since 2006-07.

School Yr	*Administrators*	*Supervisors*	*Non-Represented*	*Teachers*	*Secretaries*	*Maintenance*
2006-07	9.00	6.00	4.00	**140.71**	12.00	3.00
2007-08	9.00	5.00	4.00	**135.37**	12.00	3.00
2008-09	9.00	5.00	4.00	**137.38**	12.00	3.00
2009-10	9.00	5.00	4.00	**141.69**	13.00	3.00
2010-11	9.00	5.00	4.00	**140.89**	13.00	3.00
2011-12	9.00	5.00	4.00	**142.01**	13.00	3.00
2012-13	9.00	5.00	4.00	**143.45**	13.00	3.00
2013-14	11.00	5.00	4.00	**146.45**	13.00	3.00
2014-15	11.00	5.00	3.00	**145.24**	12.00	3.00
2015-16	11.00	5.00	3.00	**143.21**	12.00	3.00
2016-17	11.00	5.00	3.00	**136.72**	12.00	3.00
2017-18	11.00	5.00	3.00	**141.70**	12.00	3.00
2018-19	11.00	5.00	3.00	**143.79**	12.00	3.00
2019-20	11.00	5.00	3.00	**145.79**	12.00	3.00
2020-21	11.00	5.00	3.00	**145.82**	12.00	4.00
2021-22	11.00	5.00	3.00	**142.00**	11.00	4.00
2022-23	11.00	5.00	3.00	**142.00**	11.00	4.00
2023-24	11.00	5.00	5.00	**149.00**	8.00	4.00

School Year	*Custodians*	*Computers/ IT*	*Teaching Assistants*	*Bus Drivers*	*Cooks*	*Total*
2006-07	16.00	2.00	31.00	20.00	13.00	255.71
2007-08	16.00	2.00	30.00	20.00	13.00	249.37
2008-09	16.00	2.00	29.00	20.00	13.00	251.38
2009-10	16.00	2.00	32.00	20.00	13.00	258.69
2010-11	15.00	2.00	34.00	20.00	13.00	259.89
2011-12	15.00	2.00	31.00	21.00	14.00	260.01
2012-13	15.00	2.00	32.00	21.00	14.00	263.45
2013-14	15.00	2.00	32.00	21.00	14.00	266.45
2014-15	15.00	2.00	38.00	21.00	14.00	265.45
2015-16	15.00	2.00	38.00	22.00	14.00	268.21
2016-17	15.00	1.00	38.00	22.00	14.00	260.72
2017-18	15.00	2.00	40.00	22.00	14.00	267.72
2018-19	15.00	2.00	42.00	22.00	14.00	272.79
2019-20	15.00	2.00	42.00	22.00	14.00	274.79
2020-21	22.00	2.00	42.00	22.00	18.00	286.82
2021-22	22.00	2.00	42.00	20.00	18.00	280.00
2022-23	22.00	2.00	42.00	20.00	18.00	280.00
2023-24	23.00	2.00	49.00	17.00	17.00	290.00

SCHOOL DISTRICT OF WISCONSIN DELLS

CONNECT ✦ INSPIRE ✦ ACHIEVE

Everyone. Every day.

Our Vision:

Academic and individual excellence for a stronger community.

Our Beliefs:

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

MULTI-YEAR STRATEGIC PLAN

June 2020

Core Strategies:

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

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

Strategic Objectives:

STUDENT GROWTH AND ACHIEVEMENT

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

PROFESSIONAL GROWTH AND LEADERSHIP

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

DISTRICT AND COMMUNITY ENGAGEMENT

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

FACILITIES, FINANCE, AND OPERATIONS

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

We live our mission and strive for our vision.

THIS IS WD.

SCHOOL DISTRICT OF WISCONSIN DELLS

2023-24 SCHOOL CALENDAR

****PARENT COPY****

August 2023				
M	Tu	W	Th	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30	31	

September 2023				
M	Tu	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

October 2023				
M	Tu	W	Th	F
2	3	4	5	6
9	10	11	12	13
16	17	18	19	20
23	24	25	26	27
30	31			

November 2023				
M	Tu	W	Th	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	

December 2023				
M	Tu	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

January 2024				
M	Tu	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

February 2024				
M	Tu	W	Th	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	*23
26	27	28	29	

March 2024				
M	Tu	W	Th	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29

April 2024				
M	Tu	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

May 2024				
M	Tu	W	Th	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31

June 2024				
M	Tu	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

July 2024				
M	Tu	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31	8/1	

***In the event there are more than two inclement weather days prior to February 1, 2024, school will be in session on Friday, February 23, 2024.**

CALENDAR KEY

- # All School Registration 12:00 p.m. to 6:00 p.m.
- # New Teacher Orientation
- # Teacher In-service
- # Open House
- # No School
- # Early Release
- # End of PK-8 Grading Term
- # End of 9-12 Grading Term
- # Summer School Session 2024 7/8 to 8/1

IMPORTANT DATES

8/3 All School Registration WDHS 12:00-6:00 p.m.
8/30 WDHS Open House 4:00-6:00 p.m.
8/30 LDES, SHES, WDMS Open House 4:00-6:00 p.m.
8/30 Nelson Family PAC Open House 6:00-7:00 p.m.
9/5 K-8 Students with last names A-L attend classes
9/5 HS Freshmen Only & NHS students attend classes
9/6 K-8 Students with last names M-Z attend classes
9/6 WDHS first regular day for 9-12 grades
9/7 All K-8 students attend classes
10/25 WDHS Fall Open House
10/26 WDHS Conference 4:30-7:15
11/2 WDHS Conference 4:30-7:15
11/2 WDMS Student Led Conference 4:00-7:00
11/9 WDMS Student Led Conference 4:00-7:00
3/20 WDHS HS Spring Celebration of Learning
3/21 WDMS Student Led Conference 4:00-7:00
6/4 Last Day of School Early Release 12:30 p.m.

Approved: 07/24/2023