School District of Wisconsin Dells

Budget Hearing

and

Annual Meeting

7:00 p.m., Monday, August 5, 2024
Wisconsin Dells High School LMC

August 5, 2024

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

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BOARD OF EDUCATION AND ADMINISTRATION

Board of Education:

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

Administrators:

Terrance Slack ..... District Administrator
Brian Krey ..... 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 ..... Associate Principal
Felipe Armijo ..... Lake Delton Elementary 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 5th day of August, 2024, at 7:00 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 25th day of July, 2024.

(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 5th day of August, 2024, 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 5, 2024
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, Del Morter
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 $21,569,017.00
    e. Establish 2025 Annual Meeting Date
7. Other Business as Authorized by Law
8. Read and Approve Minutes for August 5, 2024, 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	**$19,567,815**
Referendum Debt Service (39) Fund	**1,924,194**
Community Service (80) Fund	**77,008**
Prior Year Levy Charge-back for Uncollectible Taxes	**0**
Total	**$21,569,017**

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 4, 2025.

SCHOOL DISTRICT OF WISCONSIN DELLS BUDGET HEARING & ANNUAL MEETING AGENDA

08/07/2023 [07:00 PM] @ Wisconsin Dells High School - Library Media Center, 1501 Brew Farm Rd, Wisconsin Dells, WI

POSTED 8/4/2023

1. Call to Order - Board President, Jennifer Gavinski

Minutes

The Annual Meeting of the School District of Wisconsin Dells was called to order by Board of Education President, Dr. Jennifer Gavisnki, on August 7, 2023 at 7:01 PM at the Wisconsin Dells High School Library-Media Center.

2. Election of Chairperson

Minutes

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

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

Minutes

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

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

Minutes

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

5. Budget Presentation - District Administrator, Terrance Slack

Minutes

Approve the proposed budget for the 2023-2024 school year as presented by District Administrator, Terrance Slack. Motion made by Anderson, seconded by Backhaus. All ayes, motion carried.

6. Annual Meeting Resolutions

6.a. Salaries of School Board Members

Minutes

Motion made by Brian Grove and seconded by Terrance Slack to increase the current Board salaries by $100. Be it resolved, by the electors of the School District of Wisconsin Dells, that School Board members will receive the following amounts annually: $2,350 for the President, $2,100 for the Vice President, Treasurer and Clerk, and $1,850 for all other Board Members. All ayes, the motion carried.

6.b. Expense Reimbursement of School Board Members

Minutes

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 Backhaus, seconded by Van Dinter. All ayes, the motion carried.

6.c. Operational Borrowing

Minutes

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 Anderson, seconded by Weaver. All ayes, the motion carried.

6.d. Tax Levy for Operation and Debt Service in the Amount of $20,395,391

Minutes

Be it resolved by the electors of the School District of Wisconsin Dells that a tax levied on all taxable property of the District for General (10) Fund expenditures in the amount of $17,642,695, Referendum Debt Service (39) Fund in the amount of $2,672,494, Community Service (80) Fund in the amount of $78,000 and Charge-back in the amount of $2,202, for a total of $20,395,391 for the 2023-2024 school year. Motion made by Weaver, seconded by Van Dinter. All ayes, the motion carried.

6.e. Establish 2024 Annual Meeting Date

Minutes

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, 2024. Motion made by Weaver, seconded by R McClyman. All ayes, the motion carried.

7. Other Business as Authorized by Law

Minutes

None.

8. Read and Approve Minutes for August 7, 2023, Annual Meeting

Minutes

Waive the reading of the meeting minutes. Motion made by Weaver, seconded by Van Dinter. All ayes, the motion carried.

9. Adjournment

Minutes

Motion to adjourn. Motion made by Anderson, seconded by Backhaus. All ayes, the motion carried. Chairperson Gavinski declared the meeting adjourned at 7:12 PM.

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 2023-2024 fiscal year:

FUND		07-01-2023 (*Starting*) Fund Balance	2023-24 Revenues	2023-24 Expenditures	06-30-2024 *(Ending)* Fund Balance
10	General	11,860,257	28,522,274	28,522,274	11,860,257
20	Special Projects	1,040,831	5,016,826	4,964,680	1,092,977
30	Debt Service	537,646	1,990,494	1,995,531	532,609
40	Capital Projects	2,584,464	4,612,048	4,003,139	3,193,373
50	Food Service	489,656	1,248,937	1,513,274	225,320
80	Community Service	0	77,008	77,008	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.

At the time of this annual meeting, the District continues to work with the external audit firm on the disbursements for 2023-2024.

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: 06-30-2024	**$3,862,818.63**
Return on Investment: 07-01-2023 to 06-30-2024	**$79,956.82**
Total Disbursements: 07-01-2023 to 06-30-2024	**$0**
Investment Manager:	**MidAmerica**

2024-2025 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 approved a preliminary budget in June 2024, and revisions will continue until the District receives final revenues from the State 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 27 FTE in its three-year membership average at this time. In addition, the State approved a $325 increase in the Per Member Change for 2024-25. At this time, following the July 1 Aid Estimate, the District expects a $238,062 increase in its General Equalization Aid, and an increase of $363,171 in its allowable revenue limit.

2024-2025 REVENUE LIMIT CALCULATION - SIMPLIFIED

The following chart reflects the District's projected 2024-2025 Revenue Limit calculation. The District anticipates steady enrollment this year, but the official 2024 Third Friday in September Enrollment Count will not be taken until September 20. The property value is an estimate until September of each year. There could also be additional exemptions applied in the final worksheet. The District's final Revenue Limit will be calculated in mid-October, once final General Aid amounts are received from the Wisconsin Department of Public Instruction.

19,888,000	1	***2023-2024 Base Funds***	
		$ 2,091,738	General Equalized Aid
		0	High Poverty Aid
		31,757	Computer Aid
		132,697	Aid for Exempt Personal Property
		19,204,644	Certified Fund 10 Tax levy
		0	Aid Penalty for Over Levy 23-24
		1,572,836	- Non-Recurring Exemptions
		19,888,000	**Total**
1,808	**2**	***2021-2023 Base Membership***	***Includes September and Summer School Counts***
		(Average by year: 2021=1,813; 2022=1,810 and 2023=1,801)	
11,000	**3**	***2023-2024 Base Per Member***	*(Divide line #1 by line #2)*
325	**4**	***2024-2025 Per Member Change***	
11,325	**5**	***2024-2025 Maximum Base Revenue Per Member***	
1,799	**6**	***2022-2024 Membership Multiplier–Estimate*** ***(Includes September and Summer School Counts)***	
		(Average by year: 2022=1,810, 2023=1,801 and 2024=1,784)	
20,373,675	**7**	***2024-2025 Max/Member x Current Membership Average***	
		(Multiply line #5 by line #6)	
20,373,675	**9**	***2024-2025 Revenue Limit Funds 10-38-41, No Exemptions***	
1,200,000	**10A**	***Non Recurring Referenda to Exceed 2024-25 Limit***	
101,925	**10B**	***Declining Enrollment Exemption***	
2,158	**10D**	***Adjustment for Refunded or Rescinded Taxes***	
353,493	**10H**	***WPCP and RPCP Private School Voucher Aid Deduction***	
30,818	**10I**	***SNSP Private School Voucher Aid Deduction***	
22,062,069	**11**	***2024-2025 Revenue Limit Funds with All Exemptions (F10-38-41)***	
		(Add Lines #9 - #10)	
2,494,254	**12**	***2024-2025 Total Aid Estimate (General, High Poverty, Exempt Property)***	
19,567,815	**13**	***2024-2025 Maximum Levy Funds 10-38-41(Allowable Limited Revenue)***	
		(Subtract line #12 from line #11)	
1,924,194	**15a**	***2024-2025 Referendum Approved Debt Service (Fund 39)***	
77,008	**15b**	***2024-2025 Community Services (Fund 80)***	
0	**15c**	***Prior Year Levy Chargeback for Uncollectible Taxes***	
21,569,017	**16**	***2024-2025 Total Tax Levy – All Funds***	
		(Add lines #13, #15a, #15b and #15c)	
3,460,018,004		***Fall 2024 Property Values - Estimate***	*2024 TIF-Out Tax Apportionment Equalized Valuation*
.00623379		***2024-2025 Projected Mill Rate***	*Divide Line 16 by Property Values*

2024-2025 GENERAL FUND (10) REVENUE BUDGET

The proposed **2024-2025 General Fund Revenue Budget** is **$26,788,669**. This represents a **$-1,733,604 or 6.08 percent decrease** from the previous year. This decrease is primarily due to an decrease in Federal Sources, as ESSER III grant funding has been exhausted. The chart below compares 2023-2024 revenues to anticipated 2024-2025 revenues:

General Fund (10) Revenues	*Unaudited 2023-2024*	*Proposed 2024-2025*	*Percent of Budget*	*Dollar Change*	*Percent Change*
Operating Transfers-In (100)	$0	$0	0.00%	0	N/A
Local Sources (200)	$19,628,474	$19,853,515	74.11%	$225,041	1.15%
Inter-District Payments (300)	$1,269,950	$1,358,196	5.07%	$88,246	6.95%
Intermediate Sources (500)	$75,857	$43,769	0.16%	$-32,088	-42.30%
State Sources (600)	$4,697,808	$4,936,184	18.43%	$238,376	5.07%
Federal Sources (700)	$2,575,354	$542,005	2.02%	$-2,033,349	-78.95%
Other Financing Sources (800)	$237,832	$5,000	0.02%	$-232,832	-97.90%
Other Revenue (900)	$36,998	$50,000	0.19%	$13,002	35.14%
TOTAL	**$28,522,273**	**$26,788,669**	**100.00%**	**$-1,733,604**	**-6.08%**

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 74.11 percent of the 2024-2025 general fund revenue, which is an increase of $225,041 or 1.13 percent. The July 1 preliminary Aid Estimate indicated that our school district is expected to receive an increase in Equalization Aid from the state compared to last year. In addition, the District is 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 5.07 percent of the total 2024-2025 general fund revenue, which is an increase of $88,246 or 6.50 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.

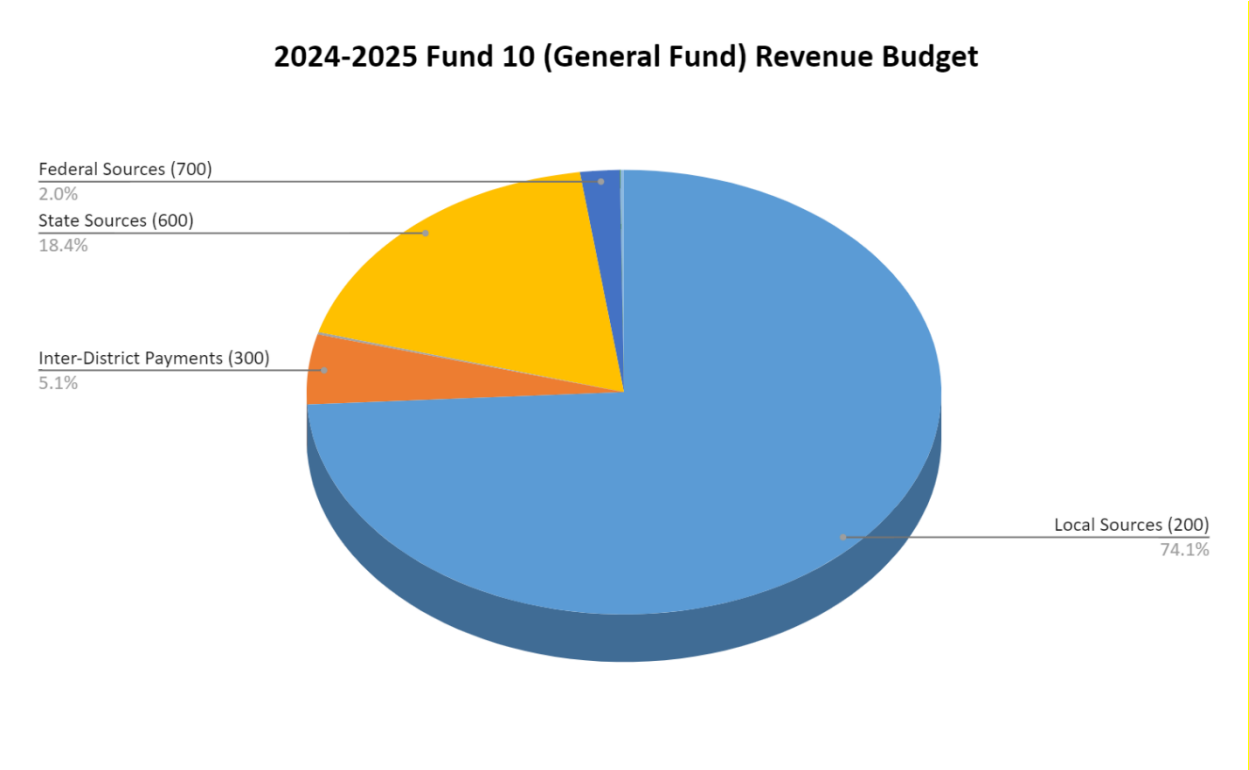
Intermediate Sources: This revenue source includes the transit of grant monies from intermediate sources, such as CESA 5 grant reimbursements. It will provide $43,769 or 0.16 percent of the total 2024-2025 general fund revenue. The decrease from the prior year is due to a nursing grant expiring and an adjustment to the Carl Perkins grant budget.

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 18.43 percent of the total 2024-2025 general fund revenue, with an increase of $238,376 or 4.83 percent. This increase is primarily from an increase in state equalization aid for the upcoming school year.

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 2.02 percent of the total 2024-2025 general budget and $-2,033,349 lower than the previous year. The proposed budget decrease is due to ESSER III funding expiring.

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 $5,000 and provide 0.02 percent of the total general fund revenue in 2024-2025. The decrease of $-232,832 is due to the one-time sale of property in 2023-2024.

Other Revenues: This revenue source includes refunds from prior year disbursements, liquidated damages, and insurance reimbursements. This revenue category will provide 0.19 percent of the total general fund revenue in 2024-2025, which is an increase of $13,002. 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.



2024-2025 GENERAL FUND (10) EXPENDITURE BUDGET

The proposed **2024-2025 General Fund Expenditure Budget** for the School District of Wisconsin Dells is **$27,105,660**. This represents a **$-1,416,614 or 4.97%** decrease in General Fund expenditures, primarily due to the expiring ESSER III funds and fewer capital projects planned for 2024-2025. The 2022-2023 General Fund expenditures are compared to the proposed 2024-2024 General Fund Expenditure Budget in the chart below:

General (10) Fund Expenditures	*Unaudited 2023-2024*	*Proposed 2024-2025*	*Percent of Budget*	*Dollar Change*	*Percent Change*
Salaries (100)	$11,644,792	$11,928,492	44.01%	$238,700	2.44%
Employee Benefits (200)	$4,680,825	$5,415,120	19.98%	$734,295	15.69%
Purchased Services (300)	$4,552,867	$4,068,922	15.01%	$-483,945	-10.63%
Non-Capital Objects (400)	$1,515,016	$1,209,705	4.46%	$-305,311	-20.15%
Capital Objects (500)	$809,875	$411,477	1.52%	$-398,398	-49.20%
Debt Retirement (600)	$60,895	$93,000	0.34%	$32,105	52.72%
Insurance & Judgments (700)	$310,915	$382,041	1.41%	$71,126	22.88%
Operating Transfers (800)	$4,875,209	$3,492,513	12.88%	$-1,382,696	-28.36%
Dues & Fees (900)	$71,880	$104,390	0.39%	$32,510	45.23%
Total	**$28,522,274**	**$27,105,660**	**100.00%**	**$-1,416,614**	**-4.97%**

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 44.01 percent of the total 2024-2025 general budget and is budgeted $283,700 or 2.44 percent higher than the salary expenditures in 2023-2024. 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 19.98 percent of the total 2024-2025 budget. It is $734,295 or 15.69 percent higher than the actual 2023-2024 fringe benefit expenditures.

The District's health insurance plan renewal with Dean Health resulted in an increase of premiums for 2023-24 of 18.9%. Premiums will be $756.18 per month for a single HMO plan and $1,966.07 per month for a family HMO plan. Employees may also opt for a POS plan and the premiums will be $857.57 per month for a single plan and $2,229.68 per month for a family plan.

There was a slight (2.0%) increase in the amount of the monthly dental insurance premiums for 2024-2025 and a slight increase in the Wisconsin Retirement rate, from 6.80 percent in 2023 (calendar year) to 6.90 percent for 2024, and 6.95% for 2025. These rates are dictated by the state.

Social security, life, disability insurance and Employer contributions to the Wisconsin Retirement System are driven by employee wages.

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 15.01 percent of the total 2024-2025 budget. This expenditure category will be $-483,945 or 10.63 percent lowerr than the 2023-2024 purchased services expenditures. One adjustment to this area of the budget is a decrease in open enrollment out students. Another major adjustment from this area of the budget is the decrease in services purchased using ESSER III grant dollars in 2023-2024.

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 4.46 percent of the total 2024-2025 budget. It is $-305,311 or 20.15 percent lower than actual 2023-2024 non-capital object expenditures. Similar to the Purchased Services budget detail, the major adjustment in Non-Capital Object expenditures is the decrease in items purchased using ESSER III grant dollars in 2023-2024.

Capital Objects: This budget category includes all equipment that costs more than $500 and will consume 1.52% percent of the total 2024-2025 budget. It is $-398,398 or 49.20% percent lower than the 2023-2024 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. Similar to the Purchased Services and Non-Capital Object budget detail, the major adjustment in Capital Object expenditures is the decrease in items purchased using ESSER III grant dollars in 2023-2024.

Debt Retirement: This budget category includes principal and interest on operational debt and equipment leases. It will consume 0.34 percent of the total 2024-2025 budget and is a $32,105 increase from 2023-2024 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. The last lease on Chromebooks will be paid off in the Spring of 2025, as all Chromebooks have been purchased outright rather than leased over the past few years.

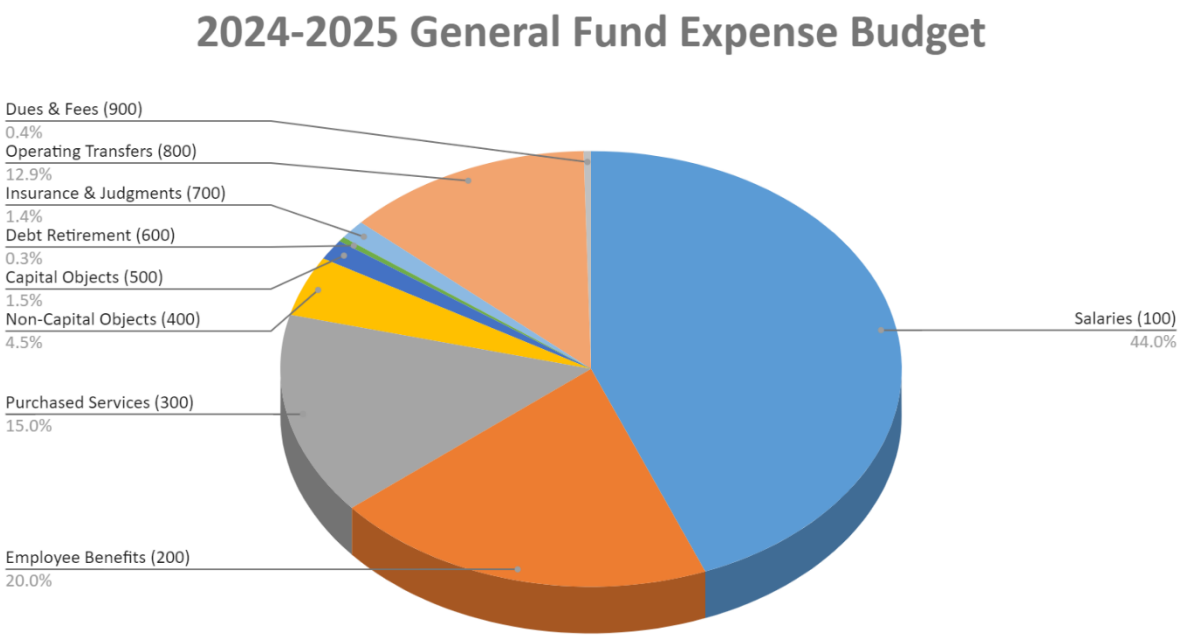
Insurance and Judgments: This budget category includes liability, property, and worker compensation insurance premiums and unemployment compensation. It will consume 1.41 percent of the total budget in 2024-2025 and is $71,126 or 22.88 percent higher than the 2023-2024 insurance and judgment expenditures. Insurance costs have continued to climb, specifically property and cyber insurance 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 12.88 percent of the total in 2024-2025 and is $-1,382,696 or 28.36 percent lower than the 2023-2024 actual expenditures in this area. Both salary and health insurance benefits associated with special education staff are expected to increase. First, the District does not plan to transfer any money to Fund 50 to cover the food service program. Next, the Fund 27 transfer from Fund 10 to cover special education expenses will increase by $187,872. Last, the transfer from Fund 10 to Fund 46 will decrease by $1,570,568 in 2024-2025.

Dues and Fees: This budget category includes dues, entry fees, registration fees, and membership fees and will consume 0.39 percent of the total 2024-2025 budget. It is a $32,510 or 45.23 percent increase compared to 2023-2024. This increase is primarily due to district wide fees increasing with multiple vendors. In addition, building principals allotted more from their individual budgets than in the prior year.



2024-2025 SPECIAL EDUCATION (27) FUND BUDGETS

The proposed **2024-2025 Special Education (Fund 27) Revenue and Expenditure Budgets** for the School District of Wisconsin Dells are **$4,439,227**. This represents a **$60,082 or 1.36 percent increase** from the 2023-2024 Special Education Budget. 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 2024-2025 Special Education revenues and expenditures are expected to be very similar to last year's numbers.
Current and prior year revenues and expenditures are presented in the charts below.

Special Education (27) Revenues	***Unaudited 2023-2024***	***Proposed 2024-2025***	***Percent of Budget***	***Dollar Change***	***Percent Change***
Operating Transfers-In (100)	$2,953,784	$3,141,656	70.77%	$187,872	6.16%
Intermediate Sources (500)	$36,212	$40,000	0.90%	$3,788	9.94%
State Sources (600)	$867,722	$734,571	16.55%	$-133,151	-16.62%
Federal Sources (700)	$521,427	$523,000	11.78%	$1,573	0.30%
Total	**$4,379,145**	**$4,439,227**	**100.00%**	**$60,082**	**1.36%**

Special Education (27) Expenditures	***Unaudited 2023-2024***	***Proposed 2024-2025***	***Percent of Budget***	***Dollar Change***	***Percent Change***
Salaries (100)	$2,374,304	$2,357,635	53.11%	$-16,669	-0.70%
Benefits (200)	$1,189,158	$1,141,460	25.71%	$-47,698	-4.01%
Purchased Services (300)	$741,994	$856,000	19.28%	$114,006	15.36%
Non-Capital Objects (400)	$43,065	$54,632	1.23%	$11,567	26.86%
Capital Object (500)	$2,511	$0.00	0.00%	$-2,511	-100.00%
Insurance & Judgments (700)	$25,218	$26,000	0.59%	$782	3.10%
Dues & Fees (900)	$2,895	$3,500	0.08%	$605	20.90%
Total	**$4,379,145**	**$4,439,227**	**100.00%**	**$60,082**	**1.36%**

2024-2025 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 these funds, primarily due to the completion of the Nelson Performing Arts Center. The Nelson Performing Arts Center was completed during the 2023-2024 fiscal year and funded entirely with a very generous gift from the Nelson Family Foundation through Fund 49. The proposed total **2024-2025 Capital Projects Fund (Fund 46 & 49) Revenue Budget** is **$380,857**. This represents a **$4,231,191 or 91.74** 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 **2024-2025 Capital Projects Fund (Fund 40) Expenditure Budget** is **$3,250,857**. This represents an **$752,282 or 18.79** percent decrease. The entire budget in Fund 40 for 2024-2025 is in Fund 46, which is the District's Long Term Capital Project Fund. The major expense this year in Fund 46 will be the construction of the new District Office located next to the High School, with a scheduled completion of December 31, 2024. In addition to the District Office being funded with Fund 46 dollars, the District has a number of maintenance and facility items that plan to be completed including, replacement of the Middle School Chiller, flooring updates at Spring Hill and Lake Delton Elementary Schools, replacing the Brew Farm barn roof and an HVAC controls update at the Middle School.

The charts below compare 2023-2024 revenues and expenditures to the planned 2024-2025 revenues and expenditures:

Capital Projects (40) Fund Revenues	***Unaudited 2023-2024***	***Proposed 2024-2025***	***Percent of Budget***	***Dollar Change***	***Percent Change***
Operating Transfers-In (100)	$1,921,425	$350,857	92.12%	$-1,570,568	-81.74%
Local Sources (200)	$2,690,623	$30,000	7.88%	$-2,660,623	-98.89%
Total	**$4,612,048**	**$380,857**	**100.00%**	**$-4,231,191**	**-91.74%**

Capital Projects (40) Fund Expenditures	***Unaudited 2023-2024***	***Proposed 2024-2025***	***Percent of Budget***	***Dollar Change***	***Percent Change***
Purchased Services (300)	$3,902,130	$2,900,000	89.21%	$-1,002,130	-25.68%
Non-Capital Objects (400)	$59,213	$350,857	10.79%	$291,644	-492.53%
Capital Objects (500)	$34,417	$0	0%	$-34,417	100.00%
Insurance & Judgments (700)	$7,379	$0	0%	$-7,379	100.00%
Total	**$4,003,139**	**$3,250,857**	**100.00%**	**$-752,282**	**-18.79%**

2024-2025 FOOD SERVICE (50) FUND BUDGETS

The proposed **2024-2025 Food Service Fund (Fund 50) Revenue Budget** is **$1,241,800**. This represents a **$7,137 or -0.57% percent decrease**. The proposed **2023-24 Food Service Fund (Fund 50) Expenditure Budget** is higher than revenues at **$1,393,147**. This represents a **$120,127 or 7.94%** percent decrease. All students will continue to receive free breakfast this year through a generous donation from the Wisconsin Dells Education Foundation (WDEF). In 2023-2024, the Wisconsin Department of Public Instruction directed the District to spend down Fund 50 fund balance, which was $489,656 on July 1, 2023. During the 2023-2024 school year the District purchased vans for the food service department which are utilized for deliveries between buildings and to locations during our summer program. **Based on the numbers presented below in the charts, the District's fund balance on July 1, 2024 is estimated at $225,319.** The charts below compare 2023-2024 revenues and expenditures to the anticipated 2024-2025 revenues and expenditures:

Food Service (50) Fund Revenues	***Unaudited 2023-2024***	***Proposed 2024-2025***	***Percent of Budget***	***Dollar Change***	***Percent Change***
Operating Transfers-In (100)	$0	$0	0.00%	$0	0.00%
Local Sources (200)	$399,300	$398,800	32.11%	$-500	-0.13%
State Sources (600)	$24,000	$24,000	1.93%	$0	0.00%
Federal Sources (700)	$825,637	$819,000	65.95%	$-6,637	-0.80%
Total	**$1,248,937**	**$1,241,800**	**100.00%**	**$-7,137**	**-0.57%**

Food Service (50) Fund Expenditures	***Unaudited 2023-2024***	***Proposed 2024-2025***	***Percent of Budget***	***Dollar Change***	***Percent Change***
Salaries (100)	$422,637	$452,830	32.50%	$30,193	7.14%
Benefits (200)	$104,620	$120,353	8.64%	$15,733	15.04%
Purchased Services (300)	$22,692	$12,062	0.87%	$-10,630	-46.84%
Non-Capital Objects (400)	$823,092	$807,591	57.97%	$-15,501	-1.88%
Capital Objects (500)	$139,698	$0	0.00%	$-139,698	-100.00%
Dues & Fees (900)	$535	$311	0.02%	$-224	-41.76%
Total	**$1,513,274**	**$1,393,147**	**100.00%**	**$-120,127**	**-7.94%**

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 estimate for 2024-2025. *Other state aid such as computer aid, personal property aid, and high poverty aid are not included in these amounts.*

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	2,091,738	0	2,091,738	-1,454,322
2024-25 (est.)	2,329,800	0	2,329,800	+238,062

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 2022-2023*	*Actual 2023-2024*	*Proposed 2024-2025*	*Dollar Change*	*Percent Change*
10-General	15,759,886	19,204,644	19,567,815	+363,171	2.28%
38-Non-Ref Debt Service	0	0	0	0	0.00%
39-Referendum Approved Debt Service	4,045,194	1,922,494	1,924,194	+1,700	0.09%
80-Community Service	49,590	77,008	77,008	0	0.00%
Chargeback	2,202	1,223	0	-1,223	-100.00%
Total Tax Levy	19,856,872	21,205,369	21,569,017	+363,648	2.07%
Equalized Value	2,934,412,882	3,299,037,259	3,460,018,004	+160,980,745	+4.88%
Mill Rate	.00676690	.00642774	.00623379	-.00019395	-3.02%

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	5.90%	16,956,527	94.10%	18,019,750
2022-23 Actual	3,546,060	18.37%	15,759,886	81.63%	19,305,946
2023-24 Actual	2,091,738	9.82%	19,204,644	90.18%	21,296,382
2024-2025 Estimate	**2,329,800**	***10.64%***	**19,567,815**	***89.36%***	**21,897,615**

2024-2025 BUDGET ADOPTION

The following chart presents the 2024-2025 budget in the adoption format recommended by the Department of Public Instruction for adoption by the Board of Education.

2024-2025

Recommended Format for Budget Adoption — Wisconsin Dells — 6678

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

BUDGET ADOPTION 2024-25*	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	10,654,985.85	11,860,257.10	11,860,257.10
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	272,967.97	272,967.97	272,967.97
Ending Fund Balance, Committed (Acct. 937 000)	369,671.40	369,671.40	369,671.40
Ending Fund Balance, Assigned (Acct. 938 000)	758,669.40	758,669.40	758,669.40
Ending Fund Balance, Unassigned (Acct. 939 000)	10,458,948.33	10,458,948.33	10,141,957.43
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**11,860,257.10**	**11,860,257.10**	**11,543,266.20**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	15,852,084.21	19,288,777.00	19,649,815.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	266.00	0.00	100.00
270 School Activity Income	28,318.00	25,390.00	28,000.00
280 Interest on Investments	193,356.17	262,930.47	101,000.00
290 Other Revenue, Local Sources	73,311.52	51,376.75	74,600.00
Subtotal Local Sources	**16,147,335.90**	**19,628,474.22**	**19,853,515.00**
Other School Districts Within Wisconsin			
310 Transit of Aids	12,500.00	12,500.00	11,600.00
340 Payments for Services	1,044,192.00	1,257,450.07	1,346,596.00
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	**1,056,692.00**	**1,269,950.07**	**1,358,196.00**
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	12,346.00	36,507.61	13,769.00
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	20,366.63	39,349.62	30,000.00
Subtotal Intermediate Sources	**32,712.63**	**75,857.23**	**43,769.00**
State Sources			
610 State Aid -- Categorical	177,826.49	211,860.02	182,500.00
620 State Aid -- General	3,638,307.00	2,091,738.00	2,329,800.00
630 DPI Special Project Grants	21,935.28	58,814.74	94,600.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	739,018.55	772,216.18	737,725.00
660 Other State Revenue Through Local Units	83,748.07	88,946.30	92,000.00
690 Other Revenue	1,485,981.25	1,474,232.71	1,499,559.00
Subtotal State Sources	**6,146,816.64**	**4,697,807.95**	**4,936,184.00**

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	816,908.22	2,130,374.73	112,780.00
750 IASA Grants	299,994.00	429,225.00	429,225.00
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	196,902.95	15,754.65	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**1,313,805.17**	**2,575,354.38**	**542,005.00**
Other Financing Sources			
850 Reorganization Settlement	0.00	237,831.50	5,000.00
860 Compensation, Fixed Assets	473,897.25	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	**473,897.25**	**237,831.50**	**5,000.00**
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	37,001.00	13,597.00	30,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	23,842.51	23,401.25	20,000.00
Subtotal Other Revenues	**60,843.51**	**36,998.25**	**50,000.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**25,232,103.10**	**28,522,273.60**	**26,788,669.00**
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	3,692,283.50	4,033,317.68	4,360,089.76
120 000 Regular Curriculum	5,075,626.85	6,197,334.83	5,420,340.10
130 000 Vocational Curriculum	634,011.59	680,857.12	699,809.19
140 000 Physical Curriculum	691,474.45	708,207.71	683,777.74
160 000 Co-Curricular Activities	319,399.06	320,247.78	373,095.61
170 000 Other Special Needs	488,287.90	503,644.48	496,209.13
Subtotal Instruction	**10,901,083.35**	**12,443,609.60**	**12,033,321.53**
Support Sources			
210 000 Pupil Services	670,840.04	677,103.07	667,315.31
220 000 Instructional Staff Services	1,116,656.51	1,170,661.90	1,377,584.82
230 000 General Administration	458,682.55	432,315.94	504,943.65
240 000 School Building Administration	1,303,819.72	1,309,778.45	1,462,340.77
250 000 Business Administration	4,266,746.99	4,892,950.08	4,526,677.62
260 000 Central Services	65,283.91	117,213.65	109,150.00
270 000 Insurance & Judgments	5,460.80	310,914.98	382,041.00
280 000 Debt Services	82,124.46	60,894.65	93,000.00
290 000 Other Support Services	596,538.96	390,432.36	737,718.49
Subtotal Support Sources	**8,566,153.94**	**9,362,265.08**	**9,860,771.66**
Non-Program Transactions			
410 000 Inter-fund Transfers	2,998,889.01	4,875,208.97	3,492,512.71
430 000 Instructional Service Payments	1,549,292.85	1,839,031.54	1,709,054.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	11,412.70	2,158.41	10,000.00
Subtotal Non-Program Transactions	**4,559,594.56**	**6,716,398.92**	**5,211,566.71**

Non-Program Transactions			
410 000 Inter-fund Transfers	2,998,889.01	4,875,208.97	3,492,512.71
430 000 Instructional Service Payments	1,549,292.85	1,839,031.54	1,709,054.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	11,412.70	2,158.41	10,000.00
Subtotal Non-Program Transactions	**4,559,594.56**	**6,716,398.92**	**5,211,566.71**
TOTAL EXPENDITURES & OTHER FINANCING USES	**24,026,831.85**	**28,522,273.60**	**27,105,659.90**

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	995,887.00	1,040,831.43	1,092,977.43
900 000 Ending Fund Balance	**1,040,831.43**	**1,092,977.43**	**1,012,138.74**
REVENUES & OTHER FINANCING SOURCES	**617,474.22**	**637,681.00**	**0.00**
100 000 Instruction	528,296.69	540,969.00	0.00
200 000 Support Services	30,690.30	31,023.00	80,838.69
400 000 Non-Program Transactions	13,542.80	13,543.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	572,529.79	585,535.00	80,838.69

SPECIAL EDUCATION FUND (FUND 27)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
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	2,198,889.01	2,953,783.65	3,141,655.71
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**
Other School Districts Within Wisconsin			
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**
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	40,862.75	36,212.02	40,000.00
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	**40,862.75**	**36,212.02**	**40,000.00**
State Sources			
610 State Aid -- Categorical	776,538.16	867,721.81	734,571.00
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	4,777.05	0.00	0.00
Subtotal State Sources	**781,315.21**	**867,721.81**	**734,571.00**
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	489,840.07	514,592.65	493,000.00
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	72,280.96	6,834.83	30,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**562,121.03**	**521,427.48**	**523,000.00**

Other Financing Sources		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**
Other Revenues			
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	**3,583,188.00**	**4,379,144.96**	**4,439,226.71**
EXPENDITURES & OTHER FINANCING USES			
Instruction			
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	2,346,755.33	3,052,462.46	3,019,522.55
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	310.00	0.00	0.00
Subtotal Instruction	**2,347,065.33**	**3,052,462.46**	**3,019,522.55**
Support Sources			
210 000 Pupil Services	282,566.04	281,574.69	275,371.85
220 000 Instructional Staff Services	197,515.42	208,690.47	197,177.98
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	99,314.01	99,132.57	71,154.33
260 000 Central Services	2,338.00	3,228.00	
270 000 Insurance & Judgments	0.00	25,218.28	26,000.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	**581,733.47**	**617,844.01**	**569,704.16**
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	654,389.20	708,838.49	850,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	**654,389.20**	**708,838.49**	**850,000.00**
TOTAL EXPENDTURES & OTHER FINANCING USES	**3,583,188.00**	**4,379,144.96**	**4,439,226.71**

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	1,513,721.75	537,646.17	532,609.17
900 000 ENDING FUND BALANCES	**537,646.17**	**532,609.17**	**533,084.17**
TOTAL REVENUES & OTHER FINANCING SOURCES	**4,085,409.74**	**1,990,494.00**	**1,948,194.00**
281 000 Long-Term Capital Debt	5,061,485.32	1,995,531.00	1,947,719.00
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	**5,061,485.32**	**1,995,531.00**	**1,947,719.00**
842 000 INDEBTEDNESS, END OF YEAR	**0.00**	**0.00**	**0.00**

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	2,117,621.92	2,584,464.17	3,193,373.35
900 000 Ending Fund Balance	**2,584,464.17**	**3,193,373.35**	**323,373.35**
TOTAL REVENUES & OTHER FINANCING SOURCES	11,361,650.21	**4,612,048.01**	**380,857.00**
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	10,894,807.96	4,003,138.83	3,250,857.00
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	**10,894,807.96**	**4,003,138.83**	**3,250,857.00**

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	624,465.80	489,656.08	225,319.68
900 000 ENDING FUND BALANCE	**489,656.08**	**225,319.68**	**73,972.47**
TOTAL REVENUES & OTHER FINANCING SOURCES	1,232,876.17	**1,248,937.45**	**1,241,800.00**
200 000 Support Services	1,367,685.89	1,513,273.85	1,393,147.21
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**1,367,685.89**	**1,513,273.85**	**1,393,147.21**
COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	26,486.10	0.00	0.00
900 000 ENDING FUND BALANCE	**0.00**	**0.00**	**0.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	49,590.00	**77,008.00**	**77,008.00**
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	76,076.10	77,008.00	77,008.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**76,076.10**	**77,008.00**	**77,008.00**
PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	**0.00**	**0.00**	**0.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	**0.00**	**0.00**
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**0.00**	**0.00**	**0.00**

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

MAJOR FUND DEFINITIONS

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

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

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

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

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

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

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

The General Fund Balance represents the General Fund's total assets minus liabilities. Please note that this is not an exact cash balance at year end, as cash fluctuates based on the timing of revenues and expenditures.

Year End	Fund Balance
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	$11,825,414
June 2024 (unaudited)	$11,825,414
June 2025 (estimate)	$11,543,266

REFERENDUM APPROVED INDEBTEDNESS – FUND 39

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 2024 and March 2025.

Project	New High School	New High School	New High School	TOTAL
Date of Issue	January 6, 2020	March 4, 2019	March 18, 2019	
Type of Issue	GO Promissory Notes	GO Refunding Bonds	GO Refunding Bonds	
Interest Rate	2.00% - 4.00%	3.125% - 5.00%	3.25% - 4.00%	
Amount of Issue	$9,500,000	$14,270,000	$9,340,000	
Repayment Annual Schedule Obligation	March 1 and September 1	March 1 and September 1	March 1 and September 1	
Final Payment Year	2027	2035	2038	
2021	$1,154,600.00	$495,156.26	$333,312.50	$2,188,068.76
2022	$1,001,100.00	$495,156.26	$333,312.50	$2,054,568.76
2023	$1,216,725.00	$495,156.26	$333,312.50	$2,045,193.76
2024	$1,194,850.00	$495,156.26	$232,488.00	$1,922,494.00
2025	$1,196,550.00	$495,156.26	$232,488.00	$1,924,194.00
06-30-24 Balance Due	$4,854,400.00	$16,495,399.99	$9,085,237.00	$29,168,580.12

Note: The District has decreased it's Long Term Debt by $4,553,575 since 2022, 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
2024-25 est.	3,460,018,004	+ 4.88 %	19,567,815	0	1,924,194	77,008	0	21,569,017	.00623379
2023-24	3,299,037,259	+12.43 %	19,204,644	0	1,922,494	77,008	1,223	21,205,369	.00642774
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

2023-2024 "FENCELINE" AREA SCHOOL DISTRICT COMPARISONS

School District	Total Tax Levy	Equalized Value	3rd Friday Membership	Mill Rate	Equalized Value/Member
Mauston	9,114,127	1,159,096,809	1,369	7.86	846,674
Baraboo	19,988,278	2,589,648,529	2,750	7.72	941,690
Reedsburg	15,199,690	2,171,384,307	2,586	7.00	839,669
Portage	13,349,561	1,988,884,239	2,038	6.71	975,900
Wisconsin Dells	**21,205,369**	**3,299,037,259**	**1,801**	**6.43**	1,831,781
Adams-Friendship	13,737,735	2,236,057,148	1,410	6.14	1,585,856
Westfield	8,696,456	1,649,226,314	1,123	5.27	1,468,590
State Average (K-12)				**7.22**	

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	1,794	1,807
2024-25 (estimate)	1,776	1,776

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 2023-2024 school year, the amount was $8,618 per student. This was an increase from $8,224 in 2022-2023. The budget presented tonight is based on an estimated amount of **$8,962** regular transfer amount for the 2024-2025 school year.

For 2023-2024, the amount of the open enrollment transfer amount for special education students was $13,470, an increase from $13,076 in 2022-2023. The budget is based on an estimated amount of **$13,814** transfer amount for pupils with disabilities for the 2024-2025 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**
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**
2023-24	137	-$1,125,359	14	-$193,396	141	$1,140,333	8	$110,512	**- $67,910**
2024-25 est.	***125***	***-$1,120,250***	***10***	***-$138,140***	***128***	***$1,147,136***	***13***	***$179,582***	***$92,188***
Per Student		***($8,962)***		***($13,814)***		***($8,962)***		***($13,814)***	

DISTRICT EMPLOYEE HISTORY

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

School Year	*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
2024-25	11.00	5.00	6.00	***147.00***	9.00	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
2024-25	24.00	2.00	53.00	19.00	17.00	297.00

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

2024-25 SCHOOL CALENDAR

PARENT COPY

August 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	30

September 2024				
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				

October 2024				
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	

November 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

December 2024				
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			

January 2025				
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

February 2025				
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

March 2025				
M	Tu	W	Th	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				

April 2025				
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		

May 2025				
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	30

June 2025				
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

July 2025				
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	

*In the event there are more than two inclement weather days prior to February 1, 2024, school will be in session on Friday, February 28, 2025.

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 2025 7/7 to 7/31

IMPORTANT DATES

8/8 All School Registration 12:00-6:00 p.m.
8/29 WDHS Open House 5:00-7:00 p.m.
8/29 LDES, SHES, WDMS Open House 4:00-6:00 p.m.
9/3 K-8 Students with last names A-L will attend classes
9/3 WDHS Freshmen Only and NHS Students
9/4 K-8 Students with last names M-Z will attend classes
9/4 First Regular Day for Grades 9-12
9/5 All K-12 Students Attend Classes
6/5 Last Day of School Early Release 12:30 p.m.

WDMS 10/29/2024 Student Led Conference 4:00-7:00
WDMS 11/7/2024 Student Led Conference 4:00-7:00
WDMS 5/8/2025 Student Led Conference 4:00-7:00
WDHS 10/23/2024 Conference 4:30-7:15
WDHS 4/9/2025 Conference 4:30-7:15

Approved: 10-23-2023