Regular School Board Meeting - Oct 27, 2025, Minutes

Monday, October 27, 2025, at 6:00 PM

Library - Shawano Community High School, 220 County Road B Shawano, WI 54166 715-526-3194

Board Present: Karen Houston, John Arens, Frank Kugel, Christine McKinnies, and Bobbi Lemerond

Board Absent: Jeana Winslow, Mike Musolff, Alfred Pyatskowit, and Tim Renard

Page

1. Order of Business

A. Call to Order, Verification of Quorum

This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is a time for public participation during the meeting as indicated in the agenda.

B. Statement of Meeting Notice 19.84(2)

C. Pledge of Allegiance

D. Board Norms

E. Approval of Agenda

Moved to approve the agenda.

Moved by: Christine McKinnies

Seconded by: Bobbi Lemerond

Yea Karen Houston, John Arens, Frank Kugel, Christine McKinnies, and Bobbi Lemerond

Motion Carries 5-0

2. Community Comments

A. Individuals need to register with their name, address, and topic prior to the start of the meeting to speak during community comments. 7 - 8

po0167.3 Public Comment at Board Meetin.pdf

Public Comment: Michael McKinnies

3. Consent Agenda

Mrs. Lemerond asked for the following Consent Agenda Items to be moved from the Consent Agenda to individual Action Items: College Now Applications, SCHS Course Description Booklet and Title VI Overnight Field Trip.

Moved to approve Consent Agenda as revised.

Moved by: Bobbi Lemerond
Seconded by: John Arens

Yea Karen Houston, John Arens, Frank Kugel, Christine McKinnies, and Bobbi Lemerond

Motion Carries 5-0

A. Minutes of September 22, 2025, Meeting

B. Approval of Vouchers in the cumulative amount of $2,528,342.

Cumulative amount of

Corrected Version Monthly Board Update:

C. Donations 9

10-27-2025 Donations.pdf

D. Start College Now Applications 10 - 11

10.27.25 Executive Summary (SCN_ECCP Approval).pdf

Move to approve the Start College Now Applications as presented. 10 - 11

Moved by: Christine McKinnies
Seconded by: John Arens

Yea	Karen Houston, John Arens, Frank Kugel, Christine McKinnies, and Bobbi Lemerond

Motion Carries 5-0

E. SCHS Course Description Booklet 12 - 13

10.27.25 Executive Summary (Course Descriptio

Move to approve the presented SCHS Course Description Booklet 12 - 13

Moved by: Bobbi Lemerond
Seconded by: John Arens

Yea	Karen Houston, John Arens, Frank Kugel, Christine McKinnies, and Bobbi Lemerond

Motion Carries 5-0

F. Title VI Overnight Field Trip 14 - 17

Title VI overnight field trip to Southeast Wisconsin colleges November 2-5, 2025

Southeast Wisconsin College Visit - Executive Summary.pdf

Title VI - Field Trip Request Form.pdf

Moved to approve the Title VI overnight field trip. 14 - 17

Moved by: Christine McKinnies
Seconded by: Bobbi Lemerond

Yea	Karen Houston, John Arens, Frank Kugel, Christine McKinnies, and Bobbi Lemerond

Motion Carries 5-0

4. District Reports

A. Superintendent's Report - Points of Pride

5. Committee Update

A. Operations Committee Meeting Update

Mr. Arens reported on facilities. Mrs. Houston reported on the finance portion.

B. Student Success & Relationships Committee Meeting Update

Mr. Kugel and Mrs. McKinnies provided an update.

6. Action Items

A. Adoption of the Final Budget for the 2025-2026 School Year 18 - 41

Adoption of 2025-26 Budget Exec Summary.pdf

10-27-2025 SSD Budget Hearing and Annual Meeting Book vFinal (1).pdf

Moved to adopt the final budget for the 2025-2026 school year. 18 - 41

Moved by: Bobbi Lemerond
Seconded by: Christine McKinnies

Yea	Karen Houston, John Arens, Frank Kugel, Christine McKinnies, and Bobbi Lemerond

Motion Carries 5-0

B. Certification of the 2025-2026 District Tax Levy 42 - 44

10-27-2025 Executive Summary - Certification of 2025-26 Tax Levy.pdf

Moved to approve the Certification of the 2025-2026 Tax Levy 42 - 44

Moved by: Bobbi Lemerond

Seconded by: Frank Kugel

Yea	Karen Houston, John Arens, Frank Kugel, Christine McKinnies, and Bobbi Lemerond

Motion Carries 5-0

C. WASB Convention Board Delegate & Alternate

The Board will select a delegate and alternate to the State School Board Convention Delegate Assembly.

Moved to select Karen Houston as the delegate to the State School Board Convention Delegate Assembly and Tim Renard as the alternate.

Moved by: Bobbi Lemerond
Seconded by: Christine McKinnies

Yea	Karen Houston, John Arens, Frank Kugel, Christine McKinnies, and Bobbi Lemerond

Motion Carries 5-0

D. Items Removed from the Consent Agenda - If Any

7. Reflection & Future Agenda Items

A. Board Norms - How did we do?

B. Future Agenda Item

8. Adjournment

A. Adjourn Meeting

Moved to adjourn.

Moved by: Bobbi Lemerond
Seconded by: John Arens

Yea	Karen Houston, John Arens, Frank Kugel, Christine McKinnies, and Bobbi Lemerond

Motion Carries 5-0

Meeting adjourned at 6:43 p.m.

Alfred Pyatskowit

Alfred Pyatskowit, Board
Clerk

Book	Policy Manual
Section	0000 Bylaws
Title	PUBLIC COMMENT AT BOARD MEETINGS
Code	po0167.3
Status	Active
Adopted	August 18, 2014
Last Revised	May 4, 2023

0167.3 - **PUBLIC COMMENT AT BOARD MEETINGS**

The Board recognizes the value of public comment on educational issues and the importance of allowing members of the public to express themselves on District matters.

Agenda Item

Any person or group who would like to have an item put on the agenda shall submit their request to the District Administrator no later than ten (10) business days prior to the meeting and include:

A. name and address of the participant;

B. group affiliation, if and when appropriate;

C. topic to be addressed.

Such requests shall be subject to the recommendation of the District Administrator and the approval of the Board President.

Public Comment at Board Meetings

All Board of Education meetings shall be open to the public, except executive sessions. While the public has the right to attend Board meetings, no individuals or groups have the right to enter into the deliberations of the Board. They may take part in the discussion only when the Board invites them to do so.

Because the Board desires to hear the viewpoints of citizens throughout the District, the Board may schedule time at each open meeting for public comment. Individuals who live or work within the Shawano School District may address the Board during this portion of the Board's agenda. Others may address the Board during this time at the discretion of the Board President. Public comment at Board meetings shall be in accordance with established guidelines.

The Board President shall be responsible for recognizing all speakers, for maintaining proper order and for adherence to any time limits set.

The Board shall not discuss or act upon any item of business not included in the public notice of a Board meeting except as specifically authorized by law. If a subject that was not specifically noticed comes up at a Board meeting, the Board shall limit itself to no more than the following:

A. answering basic questions from the public that do not require Board discussion or deliberation;

B. placing the matter on a future agenda; or,

C. referring it to designated school officials for study and response.

The presiding officer may:

A. interrupt, warn, or terminate a participant's statement when the statement is too lengthy, personally directed, abusive, obscene, or irrelevant;

B. request any individual to leave the meeting when that person does not observe reasonable decorum;

C. call for a recess or an adjournment to another time when the lack of public decorum so interferes with the orderly conduct of the meeting as to warrant such action.

Guidelines for Public Comment at Board Meetings

In order for the Board of Education meeting to flow smoothly, the following guidelines shall be adhered to by anyone wishing to address the Board during the public comment section of the agenda:

A. Public comments and suggestions are welcome. Personal criticism of Board members or School District employees is out of order. District policies are in place for handling complaints regarding schools, school personnel, instructional materials or other School District matters.

B. Public comments or suggestions should be limited to three (3) minutes or less because the Board has a full agenda to follow.

C. If an individual is a resident with the Shawano School District or works within the Shawano community and would like to be recognized by the Board, s/he should raise his/her hand. After being recognized by the Board President, the individual should come to the podium, give his/her name and address for the record and proceed with his/her comments or suggestions.

   Persons who are not residents of the District or do not work within the community must file a request with the Board President prior to the meeting.

D. The Board normally receives public input and does not respond or debate. If there is a need for an answer or response to a particular concern or issue, the Board President, District Administrator, or one of the administrative staff members will check out the concern and provide a response to the concerned person within one (1) week.

E. Participants shall address only topics within the legitimate jurisdiction of the Board.

Because it may not always be possible for an individual to appear at a Board meeting, the Board welcomes written comments from the public regarding the School District. Individuals should be specific in their written comments by addressing what, where, when, and their suggestions for improvement and include their name and address.

Revised 11/21/16
Revised 1/18/21
Revised 1/17/22
T.C. 5/4/23

Legal 19.90, Wis. Stats.

Donations – October 27, 2025

AMVETS Post 10 donation of $10,000 to cover the additional cost for a 55’ flagpole for the new stadium.

Shawano FFA Alumni donation of $6,154.00 to the Shawano FFA for Nationals

Shawano Culvers donation of $442.74 to the Shawano FFA

Shawano Optimist Club donation of **$250** supporting our student's transition initiatives, **$500** for Educator of the Year, and **$350** for Hillcrest literacy.

J & R Machine donation of $10,000 to the Manufacturing Club

Choice Management LLC donation of $7,600 to the Construction Club - (student work on the last spec house.)

Wolf River Development Company donation of **$500** for the Title VI Minneapolis Trip

Tractor Supply donation of tools:

Makita Cordless Power Tools

· 1 - Metal Circular Saw (5”)
· 3 - Impact Wrenches (1/2”)
· 1 – Angle Grinder
· 1 – Drill/Hammer Drill/Driver
· 3 – Impact Driver (1/4”)
· 6 – 18V Batteries
· 4 – 18V Chargers

Makita Corded Power Tools

· 2 – 7 ¼” Circular Saws
· 3 – Angle Grinders

Porter Cable Cordless Power Tools

· 2 – 20V Drills
· 1 – 20V Impact Driver (1/4”)
· 1 – Multitool
· 1 – ½” Impact Wrench
· 6 – 1.5Ah Batteries
· 1 – 2Ah Battery
· 1 – 4Ah Battery
· 4 - Chargers

Porter Cable Corded Power Tools

· 1 – 7 ¼” Circular Saw
· 3 – Angle Grinders
· 2 – Reciprocating Saws
· 1 – 7amp Drill
· 1 – ½” Impact Wrench

DeWalt Cordless Power Tools

· 2 – 20V Impact Wrenches
· 1 – 20V ½” Drill
· 1 – 9Ah Battery
· 6 – 20V Batteries
· 5 – 20V Batteries

DeWalt Corded Power Tools

· 1 – Reciprocating Saw
· 3 – Angle Grinders

Bosch Cordless Power Tools

· 1 – 5” Random Orbit Sander
· 2 – 18V Drill
· 2 – 18V ¼” Impact Driver
· 1 – 18V ¼” / ½” Impact Driver

Bosch Power Tools

· 2 – Jig Saws
· 1 – Angle Grinder

Shawano School District Board of Education – Executive Summary

ITEM FOR ACTION

DATE: 10/27/25

SUBJECT: SCN/ECCP Approvals

PRESENTER(S): Matthew Raduechel, Ed.D

WHAT *is SCN & ECCP?*	**Start College Now / Early College Credit Program**
	a. Every semester, students fill out SCN/ECCP forms to take college courses not offered by the Shawano School District.
	b. In order for administration to deny a request, there must be a commensurate course offered by SSD that aligns by at least 80% in content, topics, units or standards with the college course.
	  i. Other denial circumstances:
	    1. Course doesn't satisfy a graduation requirement
	    2. Student has a record of disciplinary action (SCN)
	c. State statute 38.12(14) governs Start College Now; 118.55 governs Early College Credit Program.
	d. Over the course of a student's career, school districts must allow up to 18 credits to be taken by the student during their period of eligibility
	  i. ECCP = grades 9-12
	  ii. SCN = grade 11-12

WHY *is this being brought to the board?*	● Because of the financial impact, this is brought before the School Board twice every year. ○ Due dates for applications are October 1st & March 1st

HOW *do students participate in these programs?*	● Students participate in these courses separately from their normal coursework/schedule at SCHS.
	  ○ Past practice has been to allow these courses to count towards elective credits and not core graduation credit.
	● Current Applications:
	  ○ **SCN**
	    ■ 2 Fox Valley Technical College
	      ● Spanish (3 credits)
	      ● Aviation, Technical Math, Psychology (8 credits)
	    ■ 7 Northeast Wisconsin Technical College
	      ● College Algebra, English Composition (6 credits)
	      ● College 101, Developmental Psychology (4 credits)
	      ● Lifespan Clinical, Developmental Psychology (5 credits)
	      ● Healthcare Stats & Analytics, Programming in Python (6 credits)
	      ● Intro to Diversity Studies, Intro to Ethics (6 credits)
	      ● Careers in Business, Personal Branding, Professional Presentations, Selling Principles, English Composition, College 101 (10 credits)
	      ● Developmental Psychology, Intro to Sociology (6 credits)

	○ **ECCP** ■ UW-Platteville ● Intro to Criminal Justice (3 credits) ■ UW-Madison ● General Business (106, 110)(6 credits) ■ 2 UW-Green Bay ● Intro to Philosophy, Logic and Reasoning, First Year Writing, Modern Art (12 credits) ● Intro to Psychology, Microeconomics, Personal Financial Planning, Principles of Accounting (12 credits)
***What** is the financial impact of SCN/ECCP?*	**Process** Billing to the district is determined by the number of courses students take and the individual tuition costs of the institution. Students must apply and be accepted to take these courses. The board is approving the student's ability to take the course. ★ Billing does not occur until after board approval and the student is enrolled in one or more courses. ○ Per board policies (po2271 & po2271.01), students are limited to 18 total credits over the course of their high school career. 1. Students apply and indicate all of the course(s) they are interested in taking 2. Administration approves/denies and submits to the board 3. Students sign-up for course(s) a. Students typically do not schedule all courses for which they apply 4. The institution bills the school based on the final course list a. SCN = 100% of financial responsibility falls to the school district b. ECCP = 75% of financial responsibility falls to the school district i. Students are responsible for 100% of costs if they do not pass the course **Institution Costs** **2024-2025 Expenses YTD**
***What** is the action that the board is being asked to take?*	● Seeking approval of all SCN & ECCP applications as presented.

PRIMARY CONTACT FOR MORE INFORMATION

NAME: Matthew Raduechel, Ed.D

PHONE: 715-526-2175 ext. 8100

EMAIL: mraduechel@shawanoschools.org

Shawano School District Board of Education – Executive Summary

ITEM FOR ACTION

DATE: 10/27/25

SUBJECT: Course Description Approval

PRESENTER(S): Matthew Raduechel, Ed.D

WHAT is being sought for approval?	**<u>Course Description Changes</u>** • Every year, changes to the high school course description booklet are collected and presented to the school board for approval prior to students/families viewing and discussing options for the following school year.
WHY are you seeking approval now?	• This is the beginning of the scheduling and programming process for the high school. ○ Once finalized, the course description book will be posted and made available to students and families to discuss options for the 26-27 school year. ○ Student course sign-up will then occur in January, sections will be determined in February and staffing will be solidified in March.
WHAT additions/changes are being made?	• **Menominee Language** ○ Presented to the Student Success committee earlier this month ■ *Students will be introduced to the Omāēqnomenēweqnaesen (Menominee Language) that connects students with their culture, language, and stories. Instructional pedagogy is based on place-based learning, all-senses experiential learning, and storytelling. Students will connect how language connects to their sense of place via cultural, historical, and environmental factors. Students will use all senses in experiential learning involving supportive, engaging, collaborative activities. Storytelling will also be used to connect with the traditional oral history instruction of Native Nations.* • **No Other Changes for 2026-2027 School Year** ○ Due to scheduling conflicts with upper level courses this past fall, we have decided to put a hold on all new course additions until we perform a comprehensive survey of our current course offerings. ○ Department Chairs will be working on evaluating, consolidating, and scheduling offerings where needed to better serve students' needs and interests. ■ 2025-2026 Course Description Booklet
What *is the financial impact of these additions?*	• Menominee Language, and its instructor, are grant funded with no additional financial impact to the school district.
What *is the action that the board is being asked to take?*	• Motion to approve … o Course Description Booklet additions as presented

PRIMARY CONTACT FOR MORE INFORMATION

NAME: Matthew Raduechel, Ed.D
PHONE: 715-526-2175 ext. 8100
EMAIL: mraduechel@shawanoschools.org

Shawano School District Board of Education – Executive Summary

ITEM FOR ACTION

DATE: 10/27/2025

SUBJECT: Title VI Overnight Travel Request - Southeast Wisconsin College Visits

PRESENTER(S): Joel Doxtator, Indian Education Coordinator

WHY *is overnight travel necessary?*	Shawano School District Title VI mandates providing educational and career readiness programs. The students will tour, meet current college students, and ask admission questions.
WHAT are the travel plans?	Please see attached.
HOW will students be chaperoned?	Title VI employee Joel Doxtator will be the lead chaperone. Five additional chaperones will assist. All have undergone background checks and are parents of students within the district. The ratio will be 1 to 7 chaperones to students.
What *is the financial impact?*	The Title VI program received a $4,000 grant for Higher Pathways for the trip. The Menominee Tribe's education department is paying the rest of the costs. The students are raising additional money through a popcorn sale coordinated by the Menominee Tribe's Education program, which will be used for extra money or souvenirs.
What *is the action that the board is being asked to take?*	The School Board is asked to execute a motion to approve the overnight school trip.

PRIMARY CONTACT FOR MORE INFORMATION

NAME: Joel Doxtator, Indian Education Coordinator

PHONE: 715-526-3194 x1105

EMAIL: jdoxtator@shawanoschools.org

Students Attending

Seniors: Terrance Smith, Scott Frechette, Qywntin Oliver, McKinleigh Ross-Pecore, Krostoffer Kallies, Hayley Jensen, Frances Awonhopay, Davis Lyons, Cooper Boucher, Bernard Smith

Juniors: Maya Boivin, Miles Miller, Olivia Pyawasay, Tristan Lawe, Arial Metoxen, Demetria Lyons, Emma LynnCook, Hillary White, Daryl Fowler-Doxtator, Marley Hietpas

Chaperones

Joel Doxtator, Shannon Chapman,

Itinery

11/2-Sunday		11/4-Tuesday	
8:45 AM	Bus available for boarding at MIHS	6:30-8:00	Wake up, breakfast at hotel
9:00	Bus departs MIHS	8:10-8:15	Board the bus, depart for Marquette University. 19-minute drive
9:15	Bus pick up students at SCHS	8:45	Arrive at Marquette
9:30	Kwik Trip in Shawano - stop for snacks	9:00	Marquette presentation, tour
10:00	Depart for Milwaukee. 2.5 hour drive	11:00	Lunch at Marquette / visit book store
12:30	Lunch: Public Market?	12:00	Meet. Walk to MATC. 12 minute walk
1:30	Board bus, depart for Milwaukee Art Museum	12:30	Arrive at MATC
1:45	Arrive at Milwaukee Art Museum	1:00	MATC presentation, tour
2:00	Guided Tour of Milwaukee Art Museum	3:00	Meet. Walk to 3rd Street Market Hall for dinner.
3:30	Meet in front of the building to board bus	4:30	
4:00	Early Dinner:		
6:30	Check in at Hampton Inn & Suites, Franklin		
8:00	Board bus, head back to hotel / group meeting / pizzas		Board bus, head back to hotel / group meeting / snacks
10:00	Report to rooms	10:00	Report to rooms

11/3-Monday		11/5-Wednesday	
6:30-8:00	Wake up, breakfast at hotel	6:30-8:00	Wake up, breakfast at hotel
8:00-8:05	Board bus, depart for UW-Parkside. 33 minute drive	8:00-8:05	Board bus, depart for UW-Madison. 1 hr. 25 min. drive
8:45	Arrive at UW-Parkside	9:45	Arrive at UW-Madison
9:00	UW-Parkside presentation, tour	10:00	UW-Madison Admissions meeting
11:00	Lunch at UW-Parkside / visit book store	11:00	UW-Madison Campus Tour
12:00-12:15	Board bus, depart for UW-Milwaukee. 43 minute drive	12:15	Lunch at NDGNs with UW-Madison Students and Dorm tour/NACHP Presentation
1:00	Arrive at UW-Milwaukee	2:15	Leave for Edgewood
1:15	UW-Milwaukee presentation, tour	2:30	Edgewood presentation, tour
3:45	End @ bookstore. Dinner at The Gasthaus in Student Union	4:30	Board bus, depart for home. 2 hr. 42 min drive/ eat at McDonalds on the way
5:30		7:15	ETA @ SCHS
		7:30	ETA @ MIHS
	Board bus, head back to hotel / group meeting / pizza night		

Budget:

The Higher Pathways grant of $4,000 will help pay for the college visit. The students will be asked to raise funds through a popcorn sale to help provide spending money for the students to buy clothing, souvenirs, or additional food. Menominee Education will manage the Popcorn sale.

Shawano School District Field Trip Request Form

Field Trip Request Forms **MUST** be completed and submitted no later than 2 weeks prior to the field trip. Field Trip forms can be turned into your building's 12-month Admin Assistant, you must include the name of the students who are attending/plan on attending for the nurse to check off to make sure no medications are needed to be given during your field trip.

Sponsor: Title VI

Date of Event: Sun 11/2 - Wed 11/5

Teacher Name: Joel Doxtator

Departure Time: 9:00 am

Submitted by: Joel Doxtator

Return Time: 7:00 PM

Course/Grade: ____________

Location: Milwaukee & Madison

Date Submitted: 10/10/2025

School: SCHS

Description/Justification of trip:
College Field trip to UW-Madison, UW-Milwaukee, UW-Parkside, Edgewood College, Marquette and MATC. In Coordination with Menominee School District.

Chaperones: (Minimum Ratio – 12 Students/1Chaperone)

Joel Doxtator

Approved Parent

Nurse Use Only:

School Nurse has been notified with student rosters.

Nurses Signature: Heather Dermu

School nurse has revied permission slips

Nurses Signature: Heather Der

Department Cost:

☐ Budgeted ☐ Not Budgeted ☒ Not Applicable

Student Cost: * Need to Review Over night permission forms

Itemize: **Itemize:**
All costs coming from grant and coordination with Menominee Education and District.

What account # is cost coming from? None

Is a sub required? None

Time Needed: none

Principal's Approval

☒ Approved ☐ Not Approved

Principal's Signature & Date 10/15/25

Central Office Approval

☐ Approved ☐ Not Approved

Director of C.I.A./Date

Comments:
Higher Pathways and outside grants paying for food and hotel. Students will sell popcorn to raise money for additional food or souvenirs.

Shawano SCHOOL DISTRICT
Every Student, Every Day...The Hawk Way

Shawano School District School Board – Executive Summary

INFORMATION

DATE:	October 27, 2025
SUBJECT:	Adoption of 2025-26 Budget
PRESENTER(S):	BryanKadlec

WHY does the 2025-26 budget need to be adopted by the school board?	● The school board shall adopt an original budget at a school board meeting scheduled after the public hearing and no later than the meeting in which the school district sets the amount of the tax levy under Wis Stat § 120.12.
WHAT is included in the 2025-26 operational budget?	● The 2025-26 Operational Budget represents the educational program priorities and strategic plan of the district. ● The budget development process begins with a review of current year programs, analysis of student enrollment/demographics, consideration of community expectations, and evaluation of significant factors that impact the budget. ● Examples of significant factors include the revenue limit calculation, state equalization aid certification, revenue estimates, equalized property values, and staff wage and benefit increases, and other expenditure estimates.
WHAT is the financial impact of the proposed operational budget?	● The 2025-26 budgeted General Fund revenues are projected to be $33,604,103, which is $490,504 (1.4%) lower than the previous year. ● The budgeted General Fund expenditures are projected to be $34,586,662, which is $898,720 (2.5%) lower than previous year. ● Regardless of the decreasing expenses, the decrease in revenues is contributing to a budget with a shortfall of $982,559. ● As a result of the proposed budget, the unassigned fund balance will be used to cover the budget shortfall and decrease to $10,264,541, while $22,558 is projected to be restricted to Career and Technical Education. ● As a result, the projected 2025-26 Fund Balance as % of Expenditures is 29.7%. This is a critical data point, as it is at the top end of the “healthy range” between 25% and 30%.

WHAT is the total budget summary of all school district funds?	• The proposed budget summary for 2025-26 represents a significant increase in district expenses in comparison to the previous year's actual results. • The largest factor in the change in expenditure is related to the capital projects related to the approved November 2024 referendum. This includes a projection of over $44.2 Million in project expenses as we are hitting the largest single year spend of the capital improvement projects. • The following table compares the proposed budget summary for 2025-26 to audited results from fiscal years 2023-24 and unaudited results for 2024-25.

ALL FUNDS	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
GROSS TOTAL EXPENDITURES -- ALL FUNDS	44,866,876.11	56,061,612.57	92,013,469.00
Interfund Transfers (Source 100) - ALL FUNDS	4,128,699.26	3,577,048.53	3,660,412.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	**40,738,176.85**	**52,484,564.04**	**88,353,057.00**
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	**6.94%**	**28.83%**	**68.34%**

WHAT is the action that the board is being asked to take?	• The adopted school board approved annual school district budget is commonly referred to as the legally adopted original budget.. • Motion to certify the tax levy as presented.

PRIMARY CONTACT FOR MORE INFORMATION

NAME: Bryan Kadlec

PHONE: 715-526-3194 x8005

EMAIL: bkadlec@shawanoschools.org

2025-26 Budget Hearing and Annual Meeting

October 27, 2025

5:30 p.m.

Shawano

SCHOOL DISTRICT

Every Student, Every Day...The Hawk Way

Table of Contents

Introduction

A school district budget presents the Board of Education with a high level of responsibility to manage limited tax dollars effectively. It represents an educational plan for the year ahead and must serve many people to reach student needs.

There are two components of this budget that we want to highlight here:

1. The strategic plan and educational plan it supports.
2. The continuing challenges and commitment to ongoing fiscal responsibility.

Strategic Plan
Shawano School District began the process of developing a strategic plan in 2019. The district engaged a variety of stakeholders representing the school district and community. Our Strategic Plan outlines the district priorities over a five-year period. The current Strategic Plan runs through the 2027 school year.

Vision Objective: By Fall of 2027, 100% of our students will attend a school that exceeds expectations as measured by the DPI District Report Card.

Core Values:

- Purpose Driven - We set goals that give meaning to our work and maintain a clear direction that guides our actions toward achieving a greater purpose.
- Accountable - We know what is expected of us, we take ownership of our actions and understand how to get there in order to achieve shared goals.
- Visionary - We are future focused, seeking innovative opportunities and inspiring others to imagine and create what's possible.
- Life-Long Learner - We are looking to continuously improve through knowledge, reflection, and growth in pursuit of excellence.
- Collaborative - We focus on building strong relationships and leveraging communication skills to work effectively with others toward shared goals.

Our Pillars & Objectives

- Student Success
  - We will inspire all students to learn.
  - We will develop self-awareness, self-management, critical thinking, communication, and creative problem-solving skills in all students.

    - We will engage all students in the pursuit of personal goals through a comprehensive exploration of career pathways.
- Relationships
    - We will use social awareness and interpersonal skills to foster supportive relationships within our school and community.
    - We will establish partnerships and grow community connections.
- Operations
    - We will ensure fiscal responsibility.
    - We will recruit and retain people who are committed to our core values.
    - We will maintain safe, secure, efficient and accessible facilities.

Educational Plan
To help focus our educational efforts, we refined our District Strategic Plan during the 2022-23 school year. That plan was originally constructed with staff, Board, administrative, and community input. We are using it to guide improvement.

The biggest component of our budget is staffing. A staffing plan represents system-wide decisions to improve the overall effectiveness of our educational program. We continue to invest in training to support our staff and to provide expert support to teachers and students.

Training is occurring in Professional Learning Communities to support the needs of all our students. Staff use early release time to collaborate on improving instructional and learning outcomes for our students. The work of the Professional Learning Communities centers around four questions:

- What do we want all students to know and be able to do?
- How will we know if they learn it?
- How will we respond when some students do not learn?
- How will we extend the learning for students who are already proficient?

We are supporting Social Emotional Learning by piloting new curricular resources to better support our students.

Challenges & Fiscal Responsibility
Shawano is not unique to it's challenges and commitment to fiscal responsibility. We face the same challenges of our neighbors.

- Reduction in Revenue - Although the community of Shawano is experiencing growth in population, the Shawano School District continues to see a decline in enrollment. This decline in national and local enrollment has a direct impact on the revenue we receive.
- Staffing shortages - across Wisconsin and nationally continue to be a challenge. Amongst other efforts, we provided an average raise of 2.95% for all staff. A shortage of substitute teachers required us to partner with Kelly Services (formerly - Teachers on Call) to ensure coverage.
- Rising Cost – Increases in costs of goods and services, nationwide, have impacted the district and its budget. For 2024-25, the district finished with a deficit of $1,390,775. The deficit was covered by accessing funds previously set aside in our fund balance, which sits at a balance of $11,269,658 or 31.76% of the district's operating budget. A strong fund balance is important in school finance as it helps with the uneven flow of revenues which are back-end loaded, as compared to expenditures which are spread evenly across the year. A strong fund balance is also important to address any emergency situations, or opportunities that are advantageous to the district

Conclusion
A budget is a thorough document that guides us in the operation of our school for one year. We are careful as we construct and implement it so that all resources are aligned toward the best outcomes for our students, staff, and community. Thank you for your continued interest in our school.

District Profile

District Description

Shawano School District is located within the boundaries of Shawano County, serving about 2,100 students throughout 189 square miles in the city of Shawano, Towns of Belle Plaine, Herman, Navarino, Pella, Richmond, Seneca, Washington, Waukechon, and Wescott.

Organization of the District

The district is an independent entity governed by an elected nine-member School Board. The Board has the power and duty to set budgets, certify tax levies, issue debt, and perform other necessary operations of the district. The district is subject to the general oversight of the Wisconsin Department of Public Instruction. The monitoring generally includes an approval process that reviews compliance to standards enacted by legislative mandate.

Board of Education

Tim Renard, President	Term Expires 2026
Jeana Winslow, Vice President	Term Expires 2028
Karen Houston, Treasurer	Term Expires 2028
Alfred Pyatskowit, Clerk	Term Expires 2027
John Arens, Member	Term Expires 2026
Frank Kugel, Member	Term Expires 2027
Bobbi Lemerond, Member	Term Expires 2028
Christine McKinnies, Member	Term Expires 2027
Mike Musolff, Member	Term Expires 2026

Administration

Kurt Krizan	Superintendent
Shawn Mathwich	Director of Buildings and Grounds
Bryan Kadlec	Director of Business Services
Janice Boucher	Director of Finance
Elisha Wagenson	Director of Instruction and Personalized Learning
Janelle Schraufnagel	Director of Human Resources
Brandie Genske	Director of Pupil Services
Lucas Koenig	Director of Technology Services

Explanation of the Annual Meeting

By State law, electors at the Annual Meeting have the power to adopt a tax levy, which is the number of tax dollars needed to operate the school system for the coming year. In 1993, the State Legislature created "revenue caps" for school districts. The revenue limit formula determines the maximum amount that may be levied for operations. Districts cannot exceed this "cap" without a successful referendum to do so.

State law also provides that on or before November 1 of each fiscal year, the school board must certify the amount of taxes needed to operate the school system for the ensuing school year. This legislation was placed in the State Statutes to allow the School Board to make necessary adjustments to the tax levy approved at the Annual Meeting if the amount was either insufficient or excessive.

The powers vested in the Annual Meeting are, for the most part, outlined in Section 120.10 of the Wisconsin Statutes.

Annual Treasurer's Report

2024-25 Year in Review

On July 1, 2024, the District's General Fund (Fund 10) balance was $12,660,433.06. Total audited General Fund revenues for 2024-25 were $34,094,607.41, which is a decrease ($123,668.59) from approved budget. Total audited General Fund expenditures for 2024-25 were $35,485,382.30, which includes an increase in operating cost ($166,063.09) from approved budget, and the investment of fund balance in a land purchase ($549,911.21). Fiscal Year 2024-25 concluded with a larger budget shortfall ($289,730.68) as compared to the approved budget. In combination with the land purchase, on June 30, 2025, the audited year-end General Fund balance was $11,269,658.17.

June 30, 2025 General Fund Assets	$ 13,922,193.54
June 30, 2025 General Fund Liabilities	- $2,652,535.37
June 30, 2025 General Fund Balance	**$ 11,269,658.17**
June 30, 2025 Debt Service (indebtedness)	**$40,045,000.00**

The outstanding debt on July 1, 2024, was $2,592,000. This balance included bonds from previous referendums. One bond issued in June 2015 is fully paid, and the other bond issued in March 2015 will mature in June 2027 due to additional principal payments. Two additional bonds were issued because of the successful $51.23 million November 2024 Capital referendum. $41,330,000 additional bond debt was incurred in 2024-25.

	Issue Date	Maturity Date	Balance as of 6/30/2025
$8,890,000 June 15 Refinance	06/01/2015	06/30/2025	$0.00
$9,250,000 Middle School Remodel	03/04/2015	10/01/2030	$1,780,000.00
$14,000,000 Capital Referendum Dec 2024 Issue			$10,935,000.00
$27,330,000 Capital Referendum May 2025 Issue			$27,330,000.00
Total Outstanding Principal			**$40,045,000.00**

Wisconsin Other Post-Employment Benefits Trust Update

Union Contracts dating 2010-2011 and before obligated the district to pay part of the cost of medical insurance for teachers retiring from the district, with a minimum of eighteen (18) years of service to the district. These retirement benefits are called Other Post-Employment Benefits or OPEB. Standard 43, issued in 2004 by the Governmental Accounting Standards Board, GASB, requires governments to report the liability amounts of post-employment benefit obligations.

For Shawano School District, the other post-employment benefit liability consists of several interdependent pieces arising from the rules of the plan. The amounts paid by the district for continued health care for all classifications that are entitled to a benefit are briefly outlined below:

A. Teachers: At Least age 55 with 18 years of service:
   - Tier 1: Meets Eligibility Prior to July 1, 2019:
     - Contribute health insurance equivalents up to $9,000 single (per year) of $20,000 family (per year) into a premium only HRA. Contributions continue for 6 years.
   - Tier 2A: Hired Before January 1, 2001, but Does Not Qualify for Tier 1:
     - Contribute health insurance equivalents up to $9,000 single (per year) of $15,000 family (per year) into a premium only HRA. Contributions continue for 5 years.
   - Tier 2B: Hired on or After January 1, 2001, but Prior to July 1, 2012:
     - Contribute health insurance equivalents up to $9,000 single (per year) of $20,000 family (per year) into a premium only HRA. Contributions continue for 3 years.

B. Support Staff: At least age 55 with a minimum of 15 years of service:
   - Tier 1: Eligible to Retire Prior to 2019-20 School Year
     - Contribute 3 years of single health insurance equivalent up to $9,000 per year into a premium only HRA.
   - Tier 2: Those Who Do Not Qualify for Tier 1:
     - Contribute 2 years of single health insurance equivalents up to $9,000 per year into a premium only HRA.

On July 1, 2024, the District's OPEB Trust Fund (Fund 73) balance was $2,586,208.55. Total audited OPEB Trust Fund revenues for 2024-25 were $618,684.18. Total audited OPEB Trust Fund expenditures for 2024-25 were $751,722.94. On June 30, 2025, the audited year-end OPEB Trust Fund balance was $2,453,169.79.

June 30, 2025 OPEB Trust Fund Assets	$ 2,505,804.30
June 30, 2025 OPEB Trust Fund Liabilities	- $52,634.51
June 30, 2025 OPEB Trust Fund Balance	**$ 2,453,169.79**

School District Budget Process

Budget Reporting

Accounts used in school district budgeting and financial reporting are designated by the Department of Public Instruction. A uniform accounting system is important for the facilitation of reporting, auditing, data processing, inter-district comparisons, and financial accounting for cooperative programs.

All funds used by Wisconsin school districts must be classified into one of nine fund types. The major fund types are the General Fund, Special Projects Fund, Debt Service Fund, Capital Projects Fund, Food Service Fund, Agency (Pupil Activity) Fund, Fiduciary Fund, Community Service Fund, and Package and Cooperative Program Fund.

A complete list of allowable account codes and account code explanations are available for review on the website at: WUFAR Revision 2025-26.

Budget Development Process

The budget process is one of the critical foundational activities in the operation of the school district. The preliminary budget proposed for the Shawano School District was developed and determined for the 2025-26 school year using the current law revenue limit formula. The amount of local taxes levied for school purposes is capped by the revenue limit formula. The three significant factors that contribute to the final revenue limit calculation are:

- The number of resident students on the third Friday count in September.
- The amount of money each district can increase the revenue limit per student.
- The legislature dictates the amount of state aids each district receives. By law, as state aid decreases, the tax liability to the local property owners increases.

School district property taxes include levies for general operations, debt service, capital expansion and community services. Property values are equalized to reflect market value rather than local assessed value. The equalized levy rate is the total property tax levy divided by the current year equalized property value with tax incremental financing (TIF) values excluded. Levy rates are shown in "mills" or property tax dollars levied per $1,000 of equalized property value.

The budget serves as a guiding management tool to direct the financial operations of the school district. The budget represents and should reflect the district's plan for implementing policies, goals, programs, services, and mission statement. Furthermore, the budgeting process summarizes an estimate of the expenditures necessary to continue high-quality educational programs and services and an estimate of the revenue available to pay for those expenditures.

The Board of Education, administration, and staff work diligently to be cost-effective and to improve the district while operating within cost controls, declining enrollment, and revenue caps.

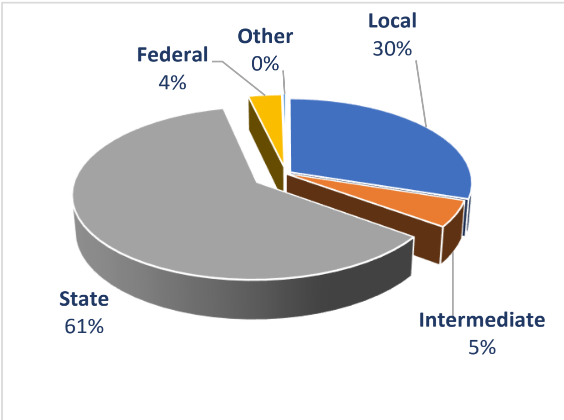
Shawano School District 2025-26 Budget Overview

The 2025-26 Operational Budget represents the educational program priorities and strategic plan of the district. The budget development process begins with a review of current year programs, analysis of student enrollment/demographics, consideration of community expectations, and evaluation of significant factors that impact the budget. Examples of significant factors include the revenue limit calculation, state equalization aid certification, revenue estimates, equalized property values, and staff wage and benefit increases, and other expenditure estimates.

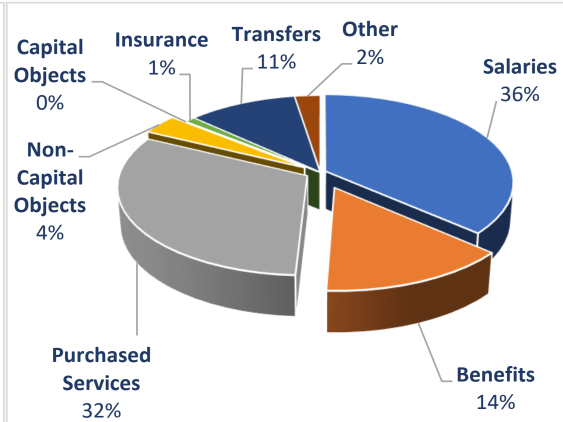
The 2025-26 budgeted General Fund revenues are projected to be $33,604,103, which is $490,504 (1.4%) lower than the previous year. The budgeted General Fund expenditures are projected to be $34,586,662, which is $898,720 (2.5%) lower than previous year. Regardless of the deceasing expenses, the decrease in revenues is contributing to a budget with a shortfall of $982,559. What follows below is a review of the significant factors that make up the budget at a high level. More details are available in the 2025-26 Proposed Budget section.

Please see below for the distribution of General Fund revenue and expenditure. The information below represents the revenue to the district broken down by each of the revenue sources. Similarly, the expenditures are represented by the major category of expenses, commonly referred to as expenditure objects.

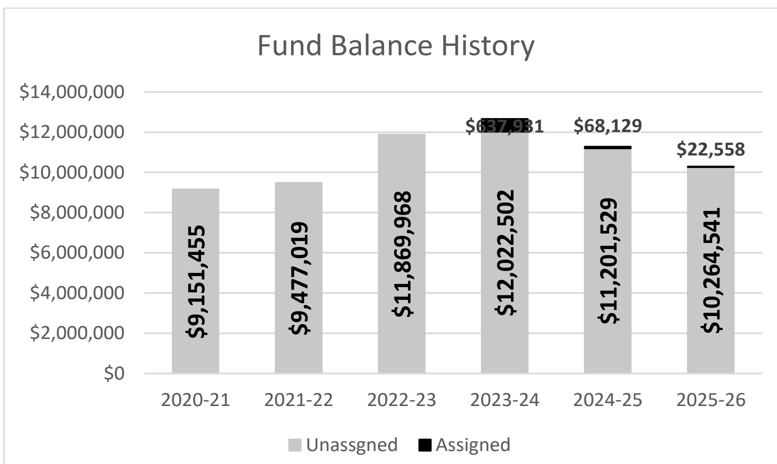
2025-26 General Fund Revenues



2025-26 General Fund Expenditures



The fiscal year 2024-25 ended with a budget shortfall following three years of addition to the fund balance. While a portion of the fund balance was invested in a land purchase ($549,911) in 2024-25, the budget shortfall ($840,864) was also covered by the fund balance. As a result, the fund balance decreased to $11,269,658. This includes the fund balance that is restricted for use for Common School Funds ($25,571) and Career and Technical Education ($42,558). As a result of the proposed budget, the unassigned fund balance will be used to cover the budget shortfall and decrease to $10,264,541. As a result, the projected 2025-26 Fund Balance as % of Expenditures is 29.7%. This is a critical data point, as it is at the top end of the “healthy range” between 25% and 30%. See below for the current year projected fund balance compared to the five previous years.



Revenue Limit

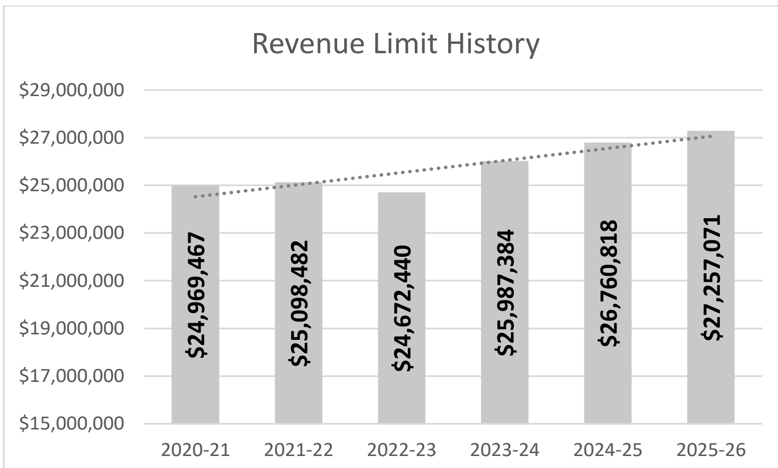
In 1993, Wisconsin Statute 121.90 placed a limit on the funds a school district can generate from its two most significant sources of revenue – general state aid and local tax levies. For the Shawano School District, these revenues currently make up a significant portion of the district’s operational revenue.

In the 2025-27 Gubernatorial budget, the State did increase the base revenue per member amount by $325 per pupil, per year. The Low Revenue Ceiling increased to $11,000, beginning in fiscal year 2023-24. Therefore, with the second year of $325 per-pupil increases, in 2025-26 the maximum base revenue per member increases to $11,650 per pupil.

The most influential factor in the revenue limit calculation is the district's three-year student membership average. The district's three-year membership average declined by 2 students this year. As a result, the district is eligible for a Non-Recurring Declining Enrollment Exemption of $23,300 in 2025-26.

The revenue limit calculation also includes additional non-recurring exemptions, including Prior Year Open Enrollment ($36,222), and Private School Voucher Aid Deductions ($1,684,049). As a reminder, the voucher aid is just a pass through. That is, we receive the revenue and immediately pay it out as an expense.

In looking at the current year revenue limit compared to five previous years, the revenue limit has been steadily increasing, on average increasing at a rate of 1.69%. The total revenue limit amount in 2025-26 represents an increase from the previous year ($496,253), which is a 1.85% increase over the previous year.



Student Membership

Membership means the resident enrollment adjusted for full-time equivalency (FTE). When calculating student membership, non-resident students (163) are subtracted from the overall enrollment headcount (2069), and resident students (297) attending other districts are added back. The ending total (2,178) is adjusted for full-time equivalency (13 Preschool counted as 0.5, 110 4K counted as 0.6). A summer school FTE is also added (26). This is calculated by dividing the total resident pupil minutes by 48,600 hours and then prorated by 40%. Student membership remained flat this year.

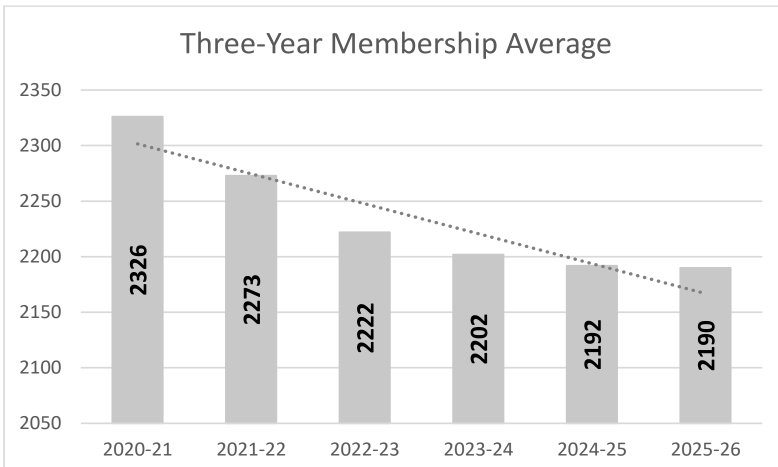
Student Total Membership as of the 3rd Friday in September

	2021-22	2022-23	2023-24	2024-25	2025-26
Summer	28	28	18	22	26
Preschool	8	9	3	11	7
4K	77	74	77	70	66
5K	131	148	134	159	137
1-12	1986	1928	1958	1930	1942*
Total	**2230**	**2187**	**2190**	**2199**	**2178***
Change	**-92**	**-19**	**-43**	**+9**	**-21***

% Change	-3.9%	-0.8%	-1.9%	+0.4%	-1.0%*

* *Note – The table above reflects the 3rd Friday in September count, as submitted by Shawano School District. DPI data provided on the Revenue Limit worksheet following the October 15th aid certification reflects and increase of 3 FTE (2181) that the district is investigating. This difference, however, does not have a financial impact.*

In school finance, the three-year student membership average is one of four parts in the calculation of the school district's maximum revenue limit. A three-year membership average is used in the calculation to minimize the financial impact of a sharp increase or decrease in the student membership. This average uses the two previous years' membership plus membership for the current year, the year for which the revenue limit is being calculated. Looking at the current year compared to the five previous years, the three-year membership average continued on a downward trend.



October 15 General Aid Certification

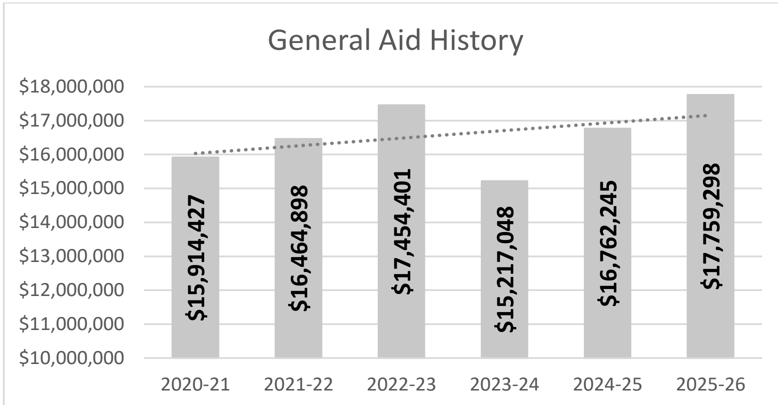
Wisconsin State General Aid, consisting of Equalization Aid, High Poverty Aid, Computer Aid, and Personal Property Aid, is financial assistance to public school districts for general use. Equalization Aid is the largest portion of aid, and is based on a district's ability to pay, as measured by a district's property wealth per member.

The district factors used in determining the District's Equalization Aid are the district's prior year shared costs, equalized property value, and the three-year student membership average. The state factors used in determining the amount of Equalization Aid to the District are determined by law. These factors are the state's cost ceilings, guaranteed valuations per member, and the total amount of funding available for distribution to districts.

Changes made to the aid formula, the district's membership, and changes in shared costs can have a significant impact on the amount of certified aid the district receives.

State Statutes require the Department of Instruction (DPI) to certify General Aids each year, by October 15th. The October 15th General Aid Certification is $17,759,298, which includes $17,588,226 in Equalization Aid, $27,919 in Computer Aid, and $143,153 in Personal Property Aid. This represents a 5.95% increase in aid ($997,053) compared to 2024-25.

In looking at the current year General Aid compared to five previous years, the increase in General Aid follows a significant decrease in General Aid in 2023-24 and is returning to a level close to what was received in 2022-23. Overall, there has been an average increase of 2.55% over the previous 5 years in General Aid to the district.



Tax Levy

The tax levy projection based on the proposed budget is as follows:

General Fund 10 Levy	$ 9,497,773
Debt Service Fund 39 Levy	$3,827,948
Community Services Fund 80	$400,000
Total All Fund Tax Levy	**$ 13,725,721**

More details on the tax levy is available in the Proposed Tax Levy section.

Shawano School District 2025-26 Proposed Budget

General Fund (Fund 10)

The general fund is used to account for all financial transactions relating to current operations, except for those required to be accounted for in other funds.

GENERAL FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	11,869,967.73	12,660,433.06	11,269,658.17
Ending Fund Balance	**12,660,433.06**	**11,269,658.17**	**10,287,099.17**
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	11,400,677.49	11,058,584.22	10,104,602.00
Inter-district Payments (Source 300 + 400)	1,798,658.36	1,499,819.66	1,663,872.00
Intermediate Sources (Source 500)	38,350.17	37,997.22	30,000.00
State Sources (Source 600)	17,949,915.41	19,636,298.10	20,587,184.00
Federal Sources (Source 700)	2,935,124.74	1,673,748.03	1,123,445.00
All Other Sources (Source 800 + 900)	54,468.71	188,160.18	95,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	**34,177,194.88**	**34,094,607.41**	**33,604,103.00**
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	12,436,581.82	13,611,489.59	12,808,474.00
Support Services (Function 200 000)	12,313,095.81	13,595,017.72	13,121,301.00
Non-Program Transactions (Function 400 000)	8,637,051.92	8,278,874.99	8,656,887.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**33,386,729.55**	**35,485,382.30**	**34,586,662.00**

Special Projects Funds (Funds 21, 27, and 29)

Special projects funds reported below include combined budgets for both the Gift Fund and Special Education Fund.

Fund 21 Special Revenue Trust Fund

This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

Fund 27 Special Education Fund

This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid or charges for services provided to other districts as a result of being a host district for a special education package or cooperative program.

Fund 29 Other Special Revenue Funds

This fund is used to report special revenue for K-12 instructional programs not required to be discretely reported in Funds 21, 23, or 27. There may be a positive fund balance in this fund. Programs reported in Fund 29 include Federal Indian Education funded programs

SPECIAL PROJECTS FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	642,980.24	662,752.40	658,239.77
Ending Fund Balance	**662,752.40**	**658,239.77**	**586,966.77**
REVENUES & OTHER FINANCING SOURCES	**6,187,685.99**	**7,050,473.20**	**6,680,431.00**
EXPENDITURES & OTHER FINANCING USES	**6,167,913.83**	**7,054,985.83**	**6,751,704.00**

Debt Service Funds (Funds 38 and 39)

These funds are used for recording transactions related to repayment of the following general obligation debt: promissory notes (issued per statute 67.12(12)) and bonds. Debt tax levies must be recorded in these funds. The resources in these funds may not be used for any other purpose if a related debt remains. Fund 38 is required to be used to report transactions pertaining to non-referendum debt authorized after August 12, 1993.

Fund 38 Non-Referendum Debt Service Fund

This fund is used to account for transactions for the repayment of debt issues that were either not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund. Sections 67.05(6a)(b) and 67.12(12(e)(2g)) of the Wisconsin Statutes provides authority for school districts to borrow up to $1,000,000 without elector approval. The specific limit for each school district is the lesser of $1,000,000 or a calculated amount which uses statewide value and membership data. The final payment of non-referendum debt was made in April 2012.

Fund 39 Referendum Approved Debt Service Funds

This fund is used to account for transactions for the repayment of debt issues that were either authorized by school board resolution before August 12, 1993, or approved by referendum. If the district uses funds other than Fund 39, the district must combine and report these funds as Fund 39. A fund balance may exist in this fund.

The outstanding debt at the beginning of 2025-26 is $41,330,000.

Previous Debt Issuances

This includes the balance of one bond from a previous referendum issued in March 2015 ($1.78 million) for the Middle School remodel. This debt will be paid off in June 2027, three years prior to maturity, due to additional principal payments.

New Debt Issuances

Following the successful November 5, 2024, voting results, the $51.23 million capital referendum was approved. In 2024-25 the district closed on the first debt issuance ($14 million) in December 2024, and the second debt issuance in May 2025 ($27.33 million). The proposed Debt Service Fund Budget for 2025-26 follows the debt schedule to address the outstanding balances of $10,935,000 and $27,330,000 respectively. The final debt issuance ($9.9 million) is projected to be issued in late spring / early summer, however, the principal and interest payments are projected to begin in the 2026-27 fiscal year.

Debt Service Fund and Schedule

The proposed Debt Service Fund budget for 2025-26 represents decreases in both revenues and expenditures.

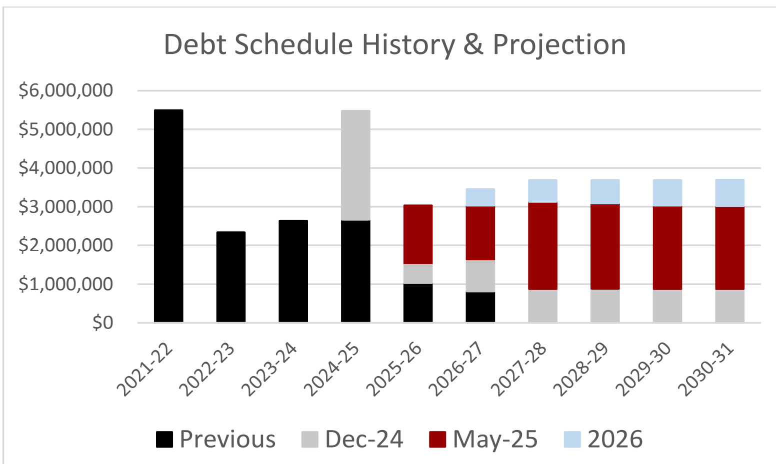
The revenues include interest earned and the Referendum Debt Service Fund portion of the levy that is structured to keep the overall proposed property tax levy flat. The Debt Service Fund levy is based on the calendar year and includes a levy for our previous and new debt issuances ($4,405,109), subtracting bid premiums earned from new debt issuances ($751,161), and a levy adjustment ($174,000) to keep the 2025-26 levy flat while projecting some tax levy relief needed in 2026-27.

Debt Service Fund expenses are reflecting principal and interest payments that are made during the fiscal year (July 1, 2024 – June 30, 2025). There is a decrease in district expenses in comparison to the previous year's actual results. Principal and interest payments are following the prescribed debt schedules.

DEBT SERVICE FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	2,608,940.70	2,733,104.27	1,449,050.78
Ending Fund Balance	**2,733,104.27**	**1,449,050.78**	**1,538,950.78**
REVENUES & OTHER FINANCING SOURCES	**2,763,983.57**	**5,099,507.89**	**3,878,665.00**
EXPENDITURES & OTHER FINANCING USES	**2,639,820.00**	**6,383,561.38**	**3,788,765.00**

Debt Service Schedule

The debt levy is based on the calendar year and is projected to remain relatively flat year over year around $3.6 Million. The debt schedule is based on fiscal year principal and interest payments and is shown below for both the existing bond debt and the new referendum bond debt.



Capital Expansion Funds (Funds 41, 46, and 49)

These funds are used to account for expenditures financed through the use of bonds, promissory notes issued per statute 67.12(12), state trust fund loans, land contracts, and an expansion fund tax levy established per statute 120.10(10m). The Department of Instruction defines "capital expenditures related to buildings and sites" as being expenditures for acquiring and remodeling buildings and sites, and maintenance or repair expenditures that extend or enhance the service life of buildings and building components, sites and site components.

Fund 41 Capital Expansion Fund

Capital Expansion Funds are included in the calculation of the District's Revenue limit.

Fund 46 Long-term Capital Improvement Fund

Used for transactions financed with a transfer from Fund 10.

A school board with an approved long-term capital improvement plan may establish a trust that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 is recorded as an expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs.

Fund 49 Other Capital Expansion Fund

This fund is used to report capital project fund activities not required to be reported in Funds 41. The district utilizes this fund to report the building referendum projects from the prior referendums.

The balance of Fund 46 at the beginning of 2025-26 is $2,160,037.39. This is attributed to the 2024-25 results which only received revenue from interest income ($105,298.44), and expenses that exceeded budget ($899,078.53) after it was utilized to relieve operating budget pressures. The proposed Long-term Capital Improvement Fund budget for 2025-26 projects interest income ($75,000), and expenses ($214,000) that are limited to equipment purchases that are beyond useful life. The balance in Fund 46 is projected to remain strong at the end of 2025-26 ($2,021,637.39) and builds in a contingency for capital needs throughout the district, following the referendum projects.

Following the successful November 5, 2024, voting results, the $51.23 million capital referendum was approved. Therefore, the district began utilizing Fund 49 in November 2024. The balance of Fund 49 at the beginning of 2025-26 is $37,576,806.10. This is attributed to activity in 2024-25 that accounted for revenue from long-term bond issuances ($41.33 million), sponsorships ($103,700), and interest income ($166,768.93). The focus in 2024-25 has primarily been related to design, engineering, financing, bidding, and addressing deferred maintenance, so the expenses ($4,023,662.83) have been in alignment with that activity. The proposed Referendum Capital Expansion Fund budget for 2025-26 projects the final debt issuance ($9.9 million), interest income ($1 million), and additional sponsorships ($100,000), and expenses ($44,247,581) that will be utilized for the largest aspects of the project. The balance in Fund 49 is projected to be sufficient at the end of 2025-26 ($4,329,225.10) for the final phase of the projects, purchase of furnishings, and addressing additional deferred maintenance.

CAPITAL PROJECTS FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	2,018,849.47	2,953,817.48	39,736,843.49
Ending Fund Balance	**2,953,817.48**	**39,736,843.49**	**6,350,862.49**
REVENUES & OTHER FINANCING SOURCES	**1,274,737.93**	**41,705,767.37**	**11,075,600.00**
EXPENDITURES & OTHER FINANCING USES	**339,769.92**	**4,922,741.36**	**44,461,581.00**

Food Service Fund (Fund 50)

All revenues and expenditures related to pupil food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. If the annual operation of the Food Service program results in a deficit, the deficit is eliminated by an operating transfer from the General Fund.

FOOD SERVICE FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	435,783.10	327,176.97	289,891.33
Ending Fund Balance	**327,176.97**	**289,891.33**	**324,243.33**
REVENUES & OTHER FINANCING SOURCES	**1,793,511.04**	**1,686,503.00**	**1,758,925.00**
EXPENDITURES & OTHER FINANCING USES	**1,902,117.17**	**1,723,788.64**	**1,724,573.00**

Community Service Fund (Fund 80)

This fund is used to account for activities such as adult education and community recreation programs. Statute 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes.

COMMUNITY SERVICE FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	465,865.39	428,176.72	381,286.76
Ending Fund Balance	**428,176.72**	**381,286.76**	**334,366.76**
REVENUES & OTHER FINANCING SOURCES	**392,836.97**	**444,263.10**	**441,450.00**
EXPENDITURES & OTHER FINANCING USES	**430,525.64**	**491,153.06**	**488,370.00**

Package & Cooperative Program Fund (Fund 99)

Costs of services are generally shared on a pro-rated basis depending on participation. The business services agreement and athletics (male/female swim, male hockey) agreements are funded in the co-op program.

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	**0.00**	**0.00**	**0.00**
REVENUES & OTHER FINANCING SOURCES	**0.00**	**0.00**	**211,814.00**
EXPENDITURES & OTHER FINANCING USES	**0.00**	**0.00**	**211,814.00**

2025-26 Proposed Budget Summary

The following table compares the proposed budget summary for 2025-26 to audited results from fiscal years 2023-24 and unaudited results for 2024-25. The proposed budget summary for 2025-26 represents a significant increase in district expenses in comparison to the previous year's actual results. The largest factor in the change in expenditure is related to the capital projects related to the approved November 2024 referendum. This includes a projection of over $44.2 Million in project expenses as we are hitting the largest single year spend of the capital improvement projects.

ALL FUNDS	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
GROSS TOTAL EXPENDITURES -- ALL FUNDS	44,866,876.11	56,061,612.57	92,013,469.00
Interfund Transfers (Source 100) - ALL FUNDS	4,128,699.26	3,577,048.53	3,660,412.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	**40,738,176.85**	**52,484,564.04**	**88,353,057.00**
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	**6.94%**	**28.83%**	**68.34%**

Proposed Property Tax Levy

Tax Levy Explanation

The school district tax levy is made up of several components. These include:

- Amount of operational dollars needed: General Fund, Capital Projects, Community Service levies
- Amount of debt service tax dollars needed: Debt Service Fund levy
- Equalized value of property in the school district
- Equalized tax (Mill) rate

The tax levy is the total amount of property taxes levied or assessed to municipalities in our school district to fund school operations. The maximum tax levy amount, other than referendum-approved long-term debt or long-term debt incurred prior to 1993, is determined through the state's revenue cap (limit) formula. Taxpayer approval, through the referendum process, is required if a school district wants to exceed the revenue limit. The tax levy approved at the Annual Meeting will be adjusted by the Board of Education in the October meeting.

Equalized valuation is the fair market value of all properties within a school district as determined by the Wisconsin Department of Revenue. The Wisconsin Department of Revenue uses property sales information to determine a municipality's equalized "fair market" valuation. This information is reported to the school district in October of each year.

The school district distributes the certified (approved) tax levy among the municipalities according to the proportion of equalized value each municipality has in comparison to the total equalized value of the school district. Each municipal treasurer distributes this levy among the various residents based on the assessed value of the property within the municipality.

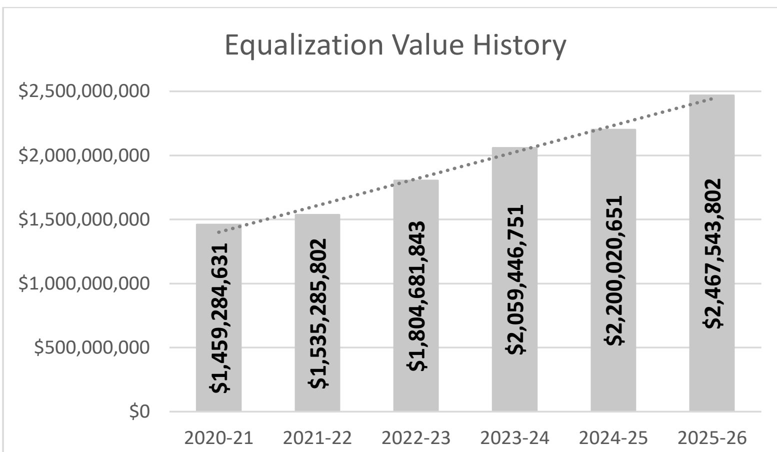
Equalized valuation plays a very important role in determining the school Mill (tax) rate. To calculate the school Mill (tax) rate, the district uses the tax levy certified (approved) by the School Board in October and divides that amount by the total equalized value of the school district. The Mill rate is defined as the rate one thousand dollars of equalized valuation will raise in property taxes. Property owners in a municipality having more than one school district, fire district, or other governmental entity may find that Mill rates vary within the municipality. Property owners may realize different changes (typically increases) in their property assessments depending upon conditions within their community and surrounding communities.

Shawano School District – Equalization Property Value

Each municipality's share of the levy is determined by its share of the total Equalized Value. Equalized property values have increased by over 12.16% in 2025, as compared to 2024. Below you can see the property value increase in each municipality compared to the overall change across the district, and the percent of the district that each municipality accounts for. These values provide indicators into the proportion of property tax.

Municipality	2025 Equalized Value	% Change	% of District
Belle Plaine	$219,567,829	11.10%	8.90%
Herman	$21,258,925	8.46%	0.86%
Navarino	$3,912,106	14.02%	0.16%
Pella	$26,562,810	12.03%	1.08%
Richmond	$307,772,177	9.43%	12.47%
Washington	$182,818,601	15.91%	7.41%
Waukechon	$108,106,054	1.91%	4.38%
Wescott	$817,187,500	15.30%	33.12%
Shawano	$780,357,800	11.18%	31.62%
TOTAL DISTRICT EQUALIZED VALUE	**$2,467,543,802**	**12.16%**	**100%**

Looking at the current year's equalization value compared to the five previous years, property values have been steadily increasing. Property values increased this year by 12.2% after a prior year 6.8% increase, and on average 11.2% increases in the past five years.

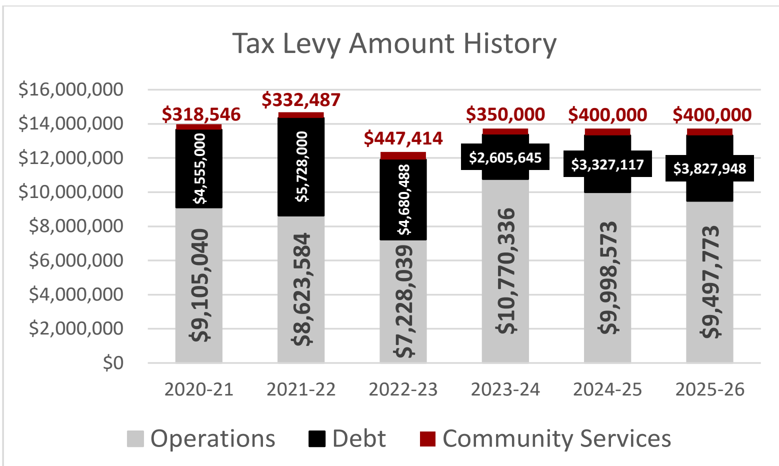


Shawano School District – Proposed Property Tax Levy

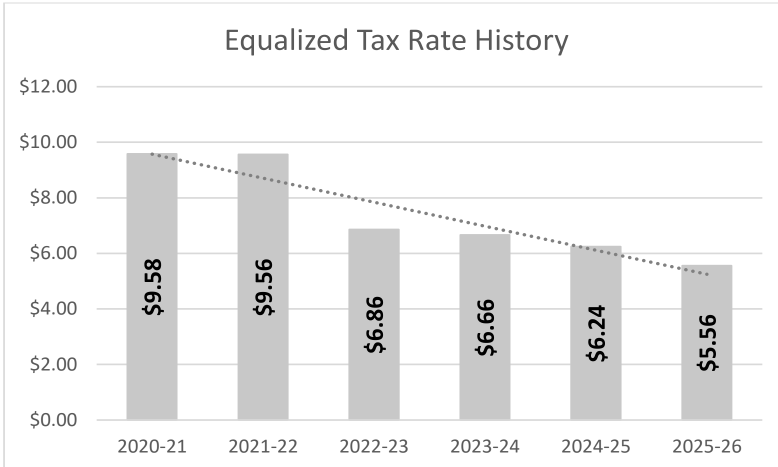
The proposed 2025-26 total school levy amount remains flat for the third year in a row at $13,725,721. The General Fund Levy decrease is a direct result of the increase in equalization aid (due to increase in shared costs/shared cost per member: larger debt service payment and land purchase in 2024-25) and the addition of Act 12 personal property aid ($97,931.92) moving inside the Revenue Limit formula. While the General Fund Levy decreased by $500,800, the overall levy remains flat due to an increase in the Debt Service Levy by nearly the same amount, and Community Services Levy remaining flat. The increase in the Debt Service Levy is projected to contribute to easing the Total School Levy in 2026-27 due to a projected increase in the General Fund Levy resulting from the $325 per-pupil increase in the Revenue Limit calculation. Given the increase in Equalized Property Values, the 2025-26 Equalized Tax (Mill) Rate is decreasing by $0.68 per $1000 of property value.

FUND	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
General Fund	$10,770,336	$9,998,573	$9,497,773
Referendum Debt Service Fund	$2,605,645	$3,327,117	$3,827,948
Non-Referendum Debt Service Fund	$0	$0	$0
Capital Expansion Fund	$0	$0	$0
Community Service Fund	$350,000	$400,000	$400,000
TOTAL SCHOOL LEVY	**$13,725,981**	**$13,725,690**	**$13,725,721**
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR	**10.91%**	**0.00%**	**0.00%**
EQUALIZED TAX (MILL) RATE Proposed (Amount per $1,000 equalized property value)	**$6.66**	**$6.24**	**$5.56**

The table below provides another perspective related to the current year's proposed tax levy amount in comparison to the previous five years. The chart below indicates where the tax dollars are being used between district operations, debt payments, and community services. The chart also shows that the total tax levy amount has remained flat for the past three years.



When comparing the proposed Equalized Tax (Mill) Rate to the five previous years, the tax rate has been on a downward trend.


Equalized Tax Rate History
$12.00
$10.00
$8.00
$6.00
$4.00
$2.00
$0.00
$9.58
$9.56
$6.86
$6.66
$6.24
$5.56
2020-21
2021-22
2022-23
2023-24
2024-25
2025-26

Shawano School District School Board – Executive Summary

INFORMATION

DATE:	October 27, 2025
SUBJECT:	Certification of 2025-26 Tax Levy
PRESENTER(S):	BryanKadlec

WHY does the 2025-26 tax levy need to be certified by the school board?	• School boards must approve levy amounts on or before November 1 each year. The Tax Levy Report (PI-401) is due to the Department of Public Instruction (DPI) on November 3, 2025. • Each year, per Wis. Stats. 120.12 (3)(a), prior to November 1, each school board must vote on a levy necessary to operate and maintain the schools of the school district. In addition, on or before November 10, the district clerk must deliver to the clerk of each municipality a statement showing the proportion of tax to be collected from the property in the school district lying within that municipality (s.120.17(8)(a) Wis. Stats).
WHAT is included in the tax levy?	• The tax levy is the total amount of property taxes levied or assessed to municipalities in our school district to fund school operations. • The maximum tax levy amount is determined through the state's revenue cap (limit) formula. • Taxpayer approval, through the referendum process, is required if a school district wants to exceed the revenue limit.
HOW will the tax levy be distributed across the municipalities?	• Each municipality's share of the levy is determined by its share of the total Equalized Value. • Equalized property values have increased by over 12.16% in 2025, as compared to 2024. • Below you can see the property value increase in each municipality compared to the overall change across the district, and the percent of the district that each municipality accounts for. These values provide indicators into the proportion of property tax.

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TOTAL DISTRICT EQUALIZED VALUE	**$2,467,543,802**	**12.16%**	**100%**

WHAT is the financial impact of this proposal?	● The proposed 2025-26 total school levy amount remains flat for the third year in a row at $13,725,721. ● The General Fund Levy decrease is a direct result of the increase in equalization aid (due to increase in shared costs/shared cost per member: larger debt service payment and land purchase in 2024-25) and the addition of Act 12 personal property aid ($97,931.92) moving inside the Revenue Limit formula. ● While the General Fund Levy decreased by $500,800, the overall levy remains flat due to an increase in the Debt Service Levy by nearly the same amount, and Community Services Levy remaining flat. ● The increase in the Debt Service Levy is projected to contribute to easing the Total School Levy in 2026-27 due to a projected increase in the General Fund Levy resulting from the $325 per-pupil increase in the Revenue Limit calculation. ● Given the increase in Equalized Property Values, the 2025-26 Equalized Tax (Mill) Rate is decreasing by $0.68 per $1000 of property value

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EQUALIZED TAX (MILL) RATE Proposed (Amount per $1,000 equalized property value)	**$6.66**	**$6.24**	**$5.56**

WHAT is the action that the board is being asked to take?	• The tax levy approved at the Annual Meeting may be adjusted by the Board of Education in the October meeting and requires certification. • Motion to certify the tax levy as presented.

PRIMARY CONTACT FOR MORE INFORMATION

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EMAIL: bkadlec@shawanoschools.org