School District of Wisconsin Dells

Budget Hearing

and

Annual Meeting

7:00 p.m., Monday, August 4, 2025
Wisconsin Dells District Office

August 04, 2025

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 an 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

Terrance Slack
District Administrator

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BOARD OF EDUCATION AND ADMINISTRATION

Board of Education:

Dr. Jennifer Gavinski	President	Blake Kochendorfer	Member
Eric Backhaus	Vice-President	James McClyman	Member
Del Morter	Treasurer	Vacant	Member
Jesse Weaver	Clerk		

Administrators:

Terrance Slack	District Administrator
John Belter	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

Supervisors:

Hugh Gaston	Director of Digital Learning and Technology
Rob Christian	Supervisor of Transportation Services
Scott Walsh	Supervisor of Buildings and Grounds
Sarah Tomasiewicz	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 District Office, 1501 Brew Farm Road, Wisconsin Dells, Wisconsin 53965, on the 4th day of August, 2025, 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.

Dated this 1st day of Aug, 2025.

(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 District Office, 1501 Brew Farm Road, Wisconsin Dells, Wisconsin, on the 4th day of August, 2025, 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 4, 2025
Wisconsin Dells District Office
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 $23,192,264.00
   e. Establish 2026 Annual Meeting Date
7. Other Business as Authorized by Law
8. Read and Approve Minutes for August 4, 2025, 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 by 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:

* $2,350 for the President
* $2,100 for the Vice President, Treasurer & Clerk
* $1,850 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	**$19,983,906**
Referendum Debt Service (39) Fund	**$3,255,531**
Community Service (80) Fund	**$80,000**
Prior Year Levy Charge-back for Uncollectible Taxes	**$2,591**
Total	**$23,322,028**

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 second Monday of August—which will be August 10, 2026.

MINUTES

School District of Wisconsin Dells Budget Hearing & Annual Meeting Agenda

08/05/2024 [07:00 PM] @ Wisconsin Dells High School - Library Media Center, 1501 Brew Farm Rd, Wisconsin Dells, WI

Annual Meeting

1. Call to Order - Board President, Jennifer Gavinski

The Annual Meeting of the School District of Wisconsin Dells was called to order by Board of Education President, Dr. Jennifer Gavinski, on August 5, 2024 at 7:04 PM at the Wisconsin Dells High School Library-Media Center.

2. Election of Chairperson

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

3. Treasurer's Report - Board Treasurer, Del Morter

Motion to accept the Treasurer's Report presented by Board Treasurer, Del Morter. Motion made by J McClyman, seconded by E Backhaus. All ayes, motion carried.

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

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

5. Budget Presentation - District Administrator, Terrance Slack

District Administrator, Terrance Slack presented the 2024-25 proposed budget.

6. Annual Meeting Resolutions

6.a. Salaries of School Board Members

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

6.b. Expense Reimbursement of School Board Members

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

6.c. Operational Borrowing

Be it resolved by the electors of the School District of Wisconsin Dells, that the Board of Education be authorized to secure temporary loan(s) in accordance with Wisconsin Statute 67.12(8)(a)1, for the purpose of meeting the District's operational cash-flow needs and maintaining the schools of the District. Motion made by E Backhaus, seconded by J McClyman. All ayes, motion carried.

6.d. Tax Levy for Operating and Debt Service in the amount of $21,569,017

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 $19,567,815, Referendum Debt Service (39) Fund in the amount of $1,924,194, Community Service (80) Fund in the amount of $77,008 and Charge-back in the amount of $0, for a total of $25,569,017 for the 2024-2025 school year. Motion made by J Weaver, seconded by D Morter. All ayes, the motion carried.

6.e. Establish 2025 Annual Meeting Date

Be it resolved by the electors of the School District of Wisconsin Dells that the Annual Meeting date will be the first Monday of August, August 4, 2025. Motion made by J McClyman, seconded by E Backhaus. All ayes, the motion carried.

7. Other Business as Authorized by Law

None at this time.

8. Read and Approve Minutes for August 5, 2024, Annual Meeting

Approve the minutes as written and presented and waive the reading of the meeting minutes. Motion made by Weaver, seconded by J McClyman. All ayes, the motion carried.

9. Adjournment

Motion to adjourn. Motion made by Anderson, seconded by J McClyman. All ayes, the motion carried. Chairperson Gavinski declared the meeting adjourned at 7:15 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 2024-2025 fiscal year:

FUND		07-01-2024 (*Starting*) Fund Balance	2024-25 Revenues	2024-25 Expenditures	06-30-2025 *(Ending)* Fund Balance
10	General	11,779,941	28,121,326	28,318,855	11,582,412
20	Special Projects	1,230,114	1,372,088	1,070,925	1,531,277
30	Debt Service	403,840	2,686,319	2,580,494	509,665
40	Capital Projects	3,437,474	4,956,021	2,691,066	5,702,429
50	Food Service	262,973	1,479,356	1,462,941	279,388
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 2024-2025.

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: 06-30-2025	**$3,929,533.00**
Return on Investment: 07-01-2024 to 06-30-2025	**$66,370.11**
Total Disbursements: 07-01-2024 to 06-30-2025	**$0**
Investment Manager:	**MidAmerica**

2025-2026 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 2025, 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 decrease of 40 FTE in its three-year membership average at this time. In addition, the State approved a $325 increase in the Per Member Change for 2025-26. At this time, following the July 1 Aid Estimate, the District expects a $109,649 decrease in its General Equalization Aid, and an increase of $41,585 in its allowable revenue limit.

2025-2026 REVENUE LIMIT CALCULATION - SIMPLIFIED

The following chart reflects the District's projected 2025-2026 Revenue Limit calculation. The District anticipates steady enrollment this year, but the official 2025 Third Friday in September Enrollment Count will not be taken until September 19. 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.

20,271,750	1	***2024-2025 Base Funds***	
		$ 2,197,809	General Equalized Aid
		0	High Poverty Aid
		37,614	Computer Aid
		188,684	Aid for Exempt Personal Property
		19,942,321	Certified Fund 10 Tax levy
		0	Aid Penalty for Over Levy 24-25
		2,094,678	- Non-Recurring Exemptions
		20,271,750	**Total**
1790	**2**	***2022-2024 Base Membership***	***Includes September and Summer School Counts***
		(Average by year: 2022=1,810; 2023=1,801 and 2024=1,758)	
11,325	**3**	***2025-2026 Base Per Member***	*(Divide line #1 by line #2)*
325	**4**	***2025-2026 Per Member Change***	
11,650	**5**	***2025-2026 Maximum Base Revenue Per Member***	
1,759	**6**	***2023-2025 Membership Multiplier–Estimate*** ***(Includes September and Summer School Counts)***	
		(Average by year: 2023=1,801, 2024=1,758 and 2025=1,718)	
20,492,350	**7**	***2025-2026 Max/Member x Current Membership Average***	
		(Multiply line #5 by line #6)	
20,492,350	**9**	***2025-2026 Revenue Limit Funds 10-38-41, No Exemptions***	
1,200,000	**10A**	***Non Recurring Referenda to Exceed 2024-25 Limit***	
361,150	**10B**	***Declining Enrollment Exemption***	
132	**10D**	***Adjustment for Refunded or Rescinded Taxes***	
428,985	**10H**	***WPCP and RPCP Private School Voucher Aid Deduction***	
30,818	**10I**	***SNSP Private School Voucher Aid Deduction***	
22,513,435	**11**	***2025-2026 Revenue Limit Funds with All Exemptions (F10-38-41)***	
		(Add Lines #9 - #10)	
2,529,529	**12**	***2025-2026 Total Aid Estimate (General, High Poverty, Exempt Property)***	
19,983,906	**13**	***2025-2026 Maximum Levy Funds 10-38-41(Allowable Limited Revenue)***	
		(Subtract line #12 from line #11)	
3,255,531	**15a**	***2025-2026 Referendum Approved Debt Service (Fund 39)***	
80,000	**15b**	***2025-2026 Community Services (Fund 80)***	
2,591	**15c**	***Prior Year Levy Chargeback for Uncollectible Taxes***	
23,322,028	**16**	***2025-2026 Total Tax Levy – All Funds***	
		(Add lines #13, #15a, #15b and #15c)	
3,762,696,934		***Fall 2025 Property Values - Estimate***	*2025 TIF-Out Tax Apportionment Equalized Valuation*
0.00619822		***2025-2026 Projected Mill Rate***	*Divide Line 16 by Property Values*

2025-2026 GENERAL FUND (10) REVENUE BUDGET

The proposed **2025-2026 General Fund Revenue Budget** is **$27,501,038**. This represents a **$620,288 or 2.21 percent decrease** from the previous year. This decrease is primarily due to a decrease in State Sources such as AGR(SAGE), General State Aid, and ACT 12 Personal Property Aid. The chart below compares 2024-2025 revenues to anticipated 2025-2026 revenues:

General Fund (10) Revenues	*Unaudited 2024-2025*	*Proposed 2025-2026*	*Percent of Budget*	*Dollar Change*	*Percent Change*
Operating Transfers-In (100)	0	0	0.00%	0	N/A
Local Sources (200)	20,312,786	20,359,096	74.03%	46,310	0.23%
Inter-District Payments (300)	1,428,227	1,441,054	5.24%	12,827	0.90%
Intermediate Sources (500)	22,208	15,828	0.06%	-6,380	-28.73%
State Sources (600)	5,538,801	5,123,060	18.63%	-415,741	-7.51%
Federal Sources (700)	541,439	497,000	1.81%	-44,439	-8.21%
Other Financing Sources (800)	12,525	15,000	0.05%	2,475	19.76%
Other Revenue (900)	265,340	50,000	0.18%	-215,340	-81.16%
TOTAL	**$28,121,326**	**$27,501,038**	**100.00%**	**-$620,288**	**-2.21%**

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 73.85 percent of the 2025-2026 general fund revenue, which is an increase of $46,310 or 0.23 percent. The allowable per member amount increased by another $325 this year, increasing the Revenue Limit With Exemptions. However, this year the ACT 12 Personal Property Aid is being included in the revenue limit calculations, reducing the Allowable Limited Revenue by $324,071.

Inter-District Payments: This revenue source consists primarily of the open enrollment aid transfer. It will provide 5.23 percent of the total 2025-2026 general fund revenue, which is an increase of $12,827 or 0.90 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.

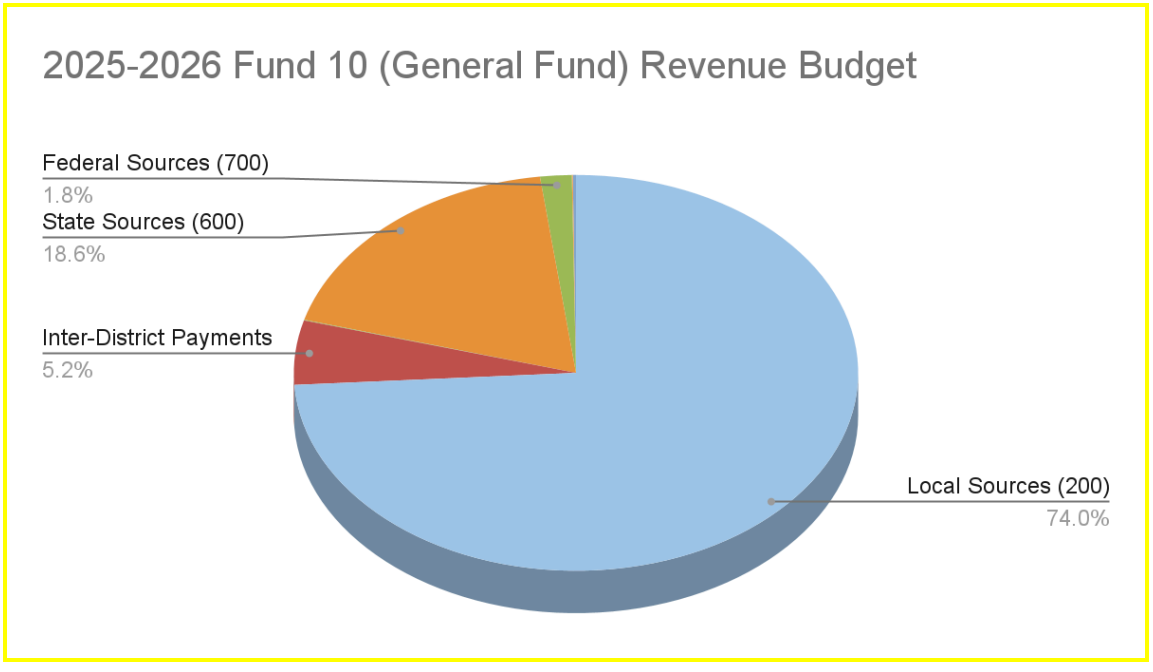
Intermediate Sources: This revenue source includes the transit of grant monies from intermediate sources, such as CESA 5 grant reimbursements. It will provide $15,828 or 0.06 percent of the total 2025-2026 general fund revenue. The decrease from the prior year is due to a nursing grant expiring and an 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 18.39 percent of the total 2025-2026 general fund revenue, with a decrease of $415,741 or 7.51 percent. This decrease is primarily due to a reduction in General State Aid and a predicted reduction in SAGE/AGR aid. In addition, Special Adjustment Aid last year was $67,778. We have budgeted $0 for Special Adjustment Aid until the Department of Revenue releases Equalized Valuation for 2025-2026 later this year.

Federal Sources: This budget category includes federal grant sources such as IDEA Coordinated Early Intervention Services, Title IA, Title IIA, and Title IVA. Federal sources provide 1.80 percent of the total 2025-2026 general budget and $44,439 lower than the previous year. The proposed budget decrease is due to a reduction in Title I funds and the elimination of Title III funds.

Other Financing Sources: This revenue source includes capital leases, revenue generated from the sale of school property such as retired buses, or insurance proceeds for property losses. This revenue category is very small, budgeted to be $15,000 and provide 0.05 percent of the total general fund revenue in 2025-2026.

Other Revenues: This revenue source includes refunds from prior year disbursements, liquidated damages, and insurance reimbursements. This revenue category will provide 0.18 percent of the total 2025-2026 general budget which is a decrease of $215,340. This is primarily due to the USAC one time rebate of $225,962 during the 2024-2025 fiscal year. The miscellaneous revenues received are typically a very small portion of the budget and can vary from year to year, and this proposed budget reflects that.



2025-2026 GENERAL FUND (10) EXPENDITURE BUDGET

The proposed **2025-2026 General Fund Expenditure Budget** for the School District of Wisconsin Dells is **$27,493,064**. This represents an **$325,920 or 1.15%** decrease in General Fund expenditures. Reductions primarily come from purchased services, non-capital objects, and a one time adjustment in dues and fees during 2024-2025.

General (10) Fund Expenditures	*Unaudited 2024-2025*	*Proposed 2025-2026*	*Percent of Budget*	*Dollar Change*	*Percent Change*
Salaries (100)	$12,175,532	$12,263,554	43.81%	$88,022	0.72%
Employee Benefits (200)	$5,201,379	$5,813,081	20.77%	$611,702	11.76%
Purchased Services (300)	$4,565,384	$4,372,362	15.62%	-$193,022	-4.23%
Non-Capital Objects (400)	$1,375,780	$1,172,909	4.19%	-$202,871	-14.75%
Capital Objects (500)	$208,394	$194,596	0.70%	-$13,798	-6.62%
Debt Retirement (600)	$49,251	$35,500	0.13%	-$13,751	-27.92%
Insurance & Judgments (700)	$394,814	$369,950	1.32%	-$24,864	-6.30%
Operating Transfers (800)	$3,752,896	$3,691,256	13.19%	-$61,640	-1.64%
Dues & Fees (900)	$595,424	$79,727	0.28%	-$515,697	-86.61%
Total	**$28,318,854**	**$27,992,934**	**100.00%**	**-$325,920**	**-1.15%**

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 43.81 percent of the total 2025-2026 general budget and is budgeted $88,022 or 0.72 percent higher than the salary expenditures in 2024-2025. 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 20.77 percent of the total 2025-2026 budget. It is $611,702 or 11.76 percent higher than the actual 2024-2025 fringe benefit expenditures.

The District's health insurance plan renewal with Dean Health resulted in an increase of premiums for 2025-26 of 24.9%. Deductible amounts have been increased to $3000/$6000, HSA contributions by the district have increased to $1650/$3300, resulting in a net increase of 10.3% in Health Insurance Costs to the District. Premiums will be $816.28 per month for a single HMO plan and $2122.33 per month for a family HMO plan. Employees may also opt for a POS plan and the premiums will be $916.17 per month for a single plan and $2382.04 per month for a family plan.

There was a slight (2.0%) increase in the amount of the monthly dental insurance premiums for 2025-2026 and a slight increase in the Wisconsin Retirement rate, from 6.90 percent in 2024 (calendar year) to 6.95 percent for 2025, and 7.20% for 2026. 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 15.62 percent of the total 2025-2026 budget. This expenditure category is $193,022 or 4.23 percent lower than the 2024-2025 purchased services expenditures. Several areas of reduced budget items include reduced construction services, elimination of technology subscriptions, and updated district utility expenditures.

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 4.19 percent of the total 2025-2026 budget which is $202,871 or 14.75 percent lower than 2024-2025 expenditures. This is largely due to the reduction of Non-Capital Technology purchases, saving $195,022.

Capital Objects: This budget category includes all equipment that costs more than $500 and will consume 0.70% percent of the total 2025-2026 budget. It is $13,798 or 6.62% percent lower than the 2024-2025 capital object expenditures, due to scheduled or anticipated projects going on this fiscal year. The major adjustment in Capital Object expenditures is the decrease in anticipated vehicle replacement costs.

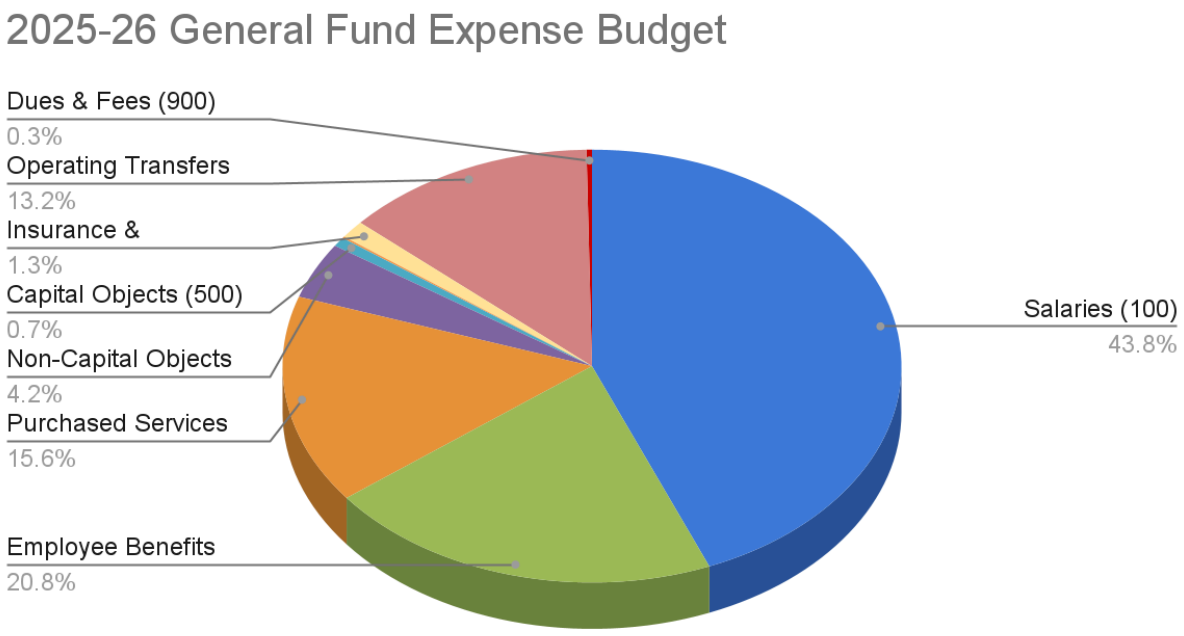
Debt Retirement: This budget category includes principal and interest on operational debt and equipment leases. It will consume 0.13 percent of the total 2025-2026 budget and is a $13,751 increase from 2024-2025 expenditures. The proposed budget was developed with the assumption that no short-term borrowing would be necessary. The last lease on Chromebooks has been paid off in the Spring of 2025, reducing debt retirement expenses.

Insurance and Judgments: This budget category includes liability, property, and worker compensation insurance premiums and unemployment compensation. It will consume 1.35 percent of the total budget in 2025-2026 and is $24,864 or 6.30 percent lower than the 2024-2025 insurance and judgment expenditures. The District's Worker's Compensation Rate reduction offset the increase in property and liability insurance amounts.

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 13.19 percent of the total in 2025-2026 and is $61,640 or 1.64 percent lower than the 2024-2025 actual expenditures in this area. 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 $39,217. Last, the transfer from Fund 10 to Fund 46 will decrease by $100,857 in 2025-2026.

Dues and Fees: This budget category includes dues, entry fees, registration fees, and membership fees and will consume 0.29 percent of the total 2025-2026 budget. It is a $515,697 decrease compared to 2024-2025 due to a one time adjustment of $460,000 in 2024-2025. The 2025-26 budget is $1,611 less than the 2023-2024 expenditures.



2025-2026 SPECIAL EDUCATION (27) FUND BUDGETS

The proposed **2025-2026 Special Education (Fund 27) Revenue and Expenditure Budgets** for the School District of Wisconsin Dells are **$5,034,256**. This represents a **$72,003 or 1.41** percent decrease from the 2024-2025 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 2024-2025***	***Proposed 2025-2026***	***Percent of Budget***	***Dollar Change***	***Percent Change***
Operating Transfers-In (100)	3,402,039	3,441,256	68.36%	$39,217	1.15%
Intermediate Sources (500)	73,289	70,000	1.39%	-$3,289	-0.10%
State Sources (600)	1,034,449	1,000,000	19.86%	-$34,449	-1.01%
Federal Sources (700)	596,481	523,000	10.39%	-$73,481	-2.16%
Total	**$5,106,259**	**$5,034,256**	**100.00%**	**-$72,003**	**-2.12%**
Special Education (27) Expenditures	***Unaudited 2024-2025***	***Proposed 2025-2026***	***Percent of Budget***	***Dollar Change***	***Percent Change***
Salaries (100)	$2,521,963	$2,480,538	49.27%	-$41,425	-1.64%
Benefits (200)	$1,254,260	$1,338,504	25.71%	$84,244	6.72%
Purchased Services (300)	$1,094,011	$983,265	19.28%	-$110,746	-10.12%
Non-Capital Objects (400)	$57,242	$49,450	1.23%	-$7,792	-13.61%
Capital Object (500)	$131,500	$145,000.00	0.00%	$13,500	10.27%
Insurance & Judgments (700)	$41,557	$32,949	0.59%	-$8,608	-20.71%
Dues & Fees (900)	$5,725	$4,550	0.08%	-$1,175	-20.52%
Total	**$5,106,259**	**$5,034,256**	**100.00%**	**-$72,003**	-1.41%

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 will be down with referendum dollars already encumbered while expenses will increase with the completion of the Safety And Security Project this summer and the Middle School Chiller replacement this fall. The proposed total **2025-2026 Capital Projects Fund (Fund 46 & 49) Revenue Budget is $375,000**. 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 to be placed in Fund 46 for Long Term Capital Projects in the amount of $250,000. The proposed 2025-2026 Capital Projects Fund (Fund 40) Expenditure Budget is $4,172,632. This represents an **$1,481,566 or 55.05** percent increase. The majority of the Fund 46 budget is for the Middle School Chiller replacement with an accepted bit of $241,964.00 The entire budget in Fund 49 for 2025-2026 is the Safety and Security Project at Spring Hill Elementary and Middle School. The proposed expenditure budget for Fund 49 for the 2025-2026 is $3,250,857. The charts below compare 2024-2025 revenues and expenditures to the planned 2025-2026 revenues and expenditures:

Capital Projects (40) Fund Revenues	*Unaudited 2024-2025*	*Proposed 2025-2026*	*Percent of Budget*	*Dollar Change*	*Percent Change*
Operating Transfers-In (100)	$350,857	$250,000	66.67%	-$100,857	-28.75%
Local Sources (200)	$105,164	$125,000	33.33%	$19,836	18.86%
Other Revenue (800)	$4,500,000	$0	0.00%	-$4,500,000	-100.00%
Total	**$4,956,021**	**$375,000**	**100.00%**	**-$4,581,021**	**-92.43%**

Capital Projects (40) Fund Expenditures	*Unaudited 2024-2025*	*Proposed 2025-2026*	*Percent of Budget*	*Dollar Change*	*Percent Change*
Purchased Services (300)	$2,625,139	$3,992,632	89.21%	$1,367,493	52.09%
Non-Capital Objects (400)	$46,691	$0	10.79%	-$46,691	-100.00%
Capital Objects (500)	$19,236	$180,000	0%	$160,764	835.76%
Insurance & Judgments (700)	$0	$0	0%	$0	-%
Total	**$2,691,066**	**$4,172,632**	**100.00%**	**$1,481,566**	**55.05%**

2025-2026 FOOD SERVICE (50) FUND BUDGETS

The proposed **2025-2026 Food Service Fund (Fund 50) Revenue Budget is $1,429,200**. This represents a **$50,156 or 3.39%** percent decrease. The proposed **2025-26 Food Service Fund (Fund 50) Expenditure Budget is greater than revenues at $1,468,127.** This represents a **$5,186 or 0.35%** percent increase from 2024-2025. All students will continue to receive free breakfast this year through a generous donation from the Wisconsin Dells Education Foundation (WDEF). During the coming months, the Food Service Director, District Administrator, and Business Manager will explore options of running a centralized kitchen for Lake Delton Elementary School to help reduce expenditures. Based on the numbers presented below in the charts, the District's fund balance on June 30, 2026 is estimated at $240,461. The charts below compare 2024-2025 revenues and expenditures to the anticipated 2025-2026 revenues and expenditures:

Food Service (50) Fund Revenues	*Unaudited 2024-2025*	*Proposed 2025-2026*	*Percent of Budget*	*Dollar Change*	*Percent Change*
Operating Transfers-In (100)	$0	$0	0.00%	$0	0.00%
Local Sources (200)	$465,029	$486,700	34.05%	$21,671	4.66%
State Sources (600)	$34,037	$34,000	2.38%	-$37	-0.11%
Federal Sources (700)	$980,289	$908,500	63.57%	-$71,789	-7.32%
Total	**$1,479,356**	**$1,429,200**	**100.00%**	**-$50,156**	**-3.39%**

Food Service (50) Fund Expenditures	*Unaudited 2024-2025*	*Proposed 2025-2026*	*Percent of Budget*	*Dollar Change*	*Percent Change*
Salaries (100)	$465,852	$452,875	30.85%	-$12,977	-2.79%
Benefits (200)	$136,862	$159,233	10.85%	$22,371	16.35%
Purchased Services (300)	$8,576	$11,635	0.79%	$3,059	35.67%
Non-Capital Objects (400)	$838,075	$833,500	56.77%	-$4,575	-0.55%
Capital Objects (500)	$0	$0	0.00%	$0	0.00%
Insurance & Judgments (700)	$13,253	$10,434	0.71%	-$2,819	-21.27%
Dues & Fees (900)	$322	$450	0.03%	$128	39.75%
Total	**$1,462,941**	**$1,468,127**	**100.00%**	**$5,186**	**0.35%**

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 Aid, 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*
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	3,564,705	-18,645	3,546,060	+2,482,837
2023-24	1,131,533	960,205	2,091,738	-1,454,322
2024-25	2,304,236	67,778	2,372,014	+238,062
2025-26 (est.)	2,088,160	0	2,088,160	-283,854

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 2023-2024*	*Actual 2024-2025*	*Proposed 2025-2026*	*Dollar Change*	*Percent Change*
10-General	19,204,644	19,942,321	19,983,906	+45,585	2.28%
38-Non-Ref Debt Service	0	0		0	0.00%
39-Referendum Approved Debt Service	1,922,494	2,478,432	3,255,531	+1,700	0.09%
80-Community Service	77,008	77,008	80,000	+2,992	+3.89%
Chargeback	1,223	0	2,591	+ 2,591	+100.00%
Total Tax Levy	21,205,369	22,497,761	23,322,028	+824,267	2.07%
Equalized Value	3,299,037,259	3,460,018,004	3,762,696,934	+144,719,113	+4.00%
Mill Rate	.00642774	0.00621832	0.00619822	-0.00002010	-0.32%

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
2024-25 Actual	2,372,014	*10.63%*	19,942,321	*89.37%*	22,314,335
2025-2026 Estimate	**2,088,160**	***9.46%***	**$19,983,906**	***90.54%***	**$22,072,066**

2025-2026 BUDGET ADOPTION

The following chart presents the 2025-2026 budget in the adoption format recommended by the Department of Public Instruction for adoption by the Board of Education.

GENERAL FUND (FUND 10)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
Beginning Fund Balance (Account 930 000)	11,860,257.10	11,779,941.24	11,582,411.97
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	194,079.73	194,079.73	194,079.73
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	758,669.40	758,669.40	758,669.40
Ending Fund Balance, Unassigned (Acct. 939 000)	10,827,192.11	10,629,662.84	10,335,579.98
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**11,779,941.24**	**11,582,411.97**	**11,358,163.30**
REVENUES & OTHER FINANCING SOURCES			
TOTAL REVENUES & OTHER FINANCING SOURCES	**28,865,814.65**	**28,121,325.86**	**27,501,037.98**
EXPENDITURES & OTHER FINANCING USES			
TOTAL EXPENDITURES & OTHER FINANCING USES	**28,946,130.51**	**28,318,855.13**	**27,725,286.65**

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	1,040,831.43	1,230,113.83	1,531,277.19
900 000 Ending Fund Balance	**1,230,113.83**	**1,531,277.19**	**1,776,499.19**
REVENUES & OTHER FINANCING SOURCES	**624,871.29**	**1,372,087.97**	**998,478.00**
100 000 Instruction	370,938.01	964,444.22	667,691.00
200 000 Support Services	19,888.58	64,230.39	42,059.00
400 000 Non-Program Transactions	44,762.30	42,250.00	43,506.00
TOTAL EXPENDITURES & OTHER FINANCING USES	435,588.89	1,070,924.61	753,256.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2023-2024	Unaudited 2024-2025	Budget 2025-2026
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	2,977,501.56	3,402,039.10	3,441,255.95
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	76,974.18	73,289.09	70,000.00
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	**76,974.18**	**73,289.09**	**70,000.00**
State Sources			
610 State Aid -- Categorical	833,922.00	1,034,449.00	1,000,000.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00
Subtotal State Sources	**833,922.00**	**1,034,449.00**	**1,000,000.00**
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	540,369.66	417,930.20	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	76,480.17	178,551.13	30,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**616,849.83**	**596,481.33**	**523,000.00**
Other Financing Sources	0.00	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	**4,505,247.57**	**5,106,258.52**	**5,034,255.95**

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	2,968,293.14	3,449,810.39	3,470,666.95
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	**2,968,293.14**	**3,449,810.39**	**3,470,666.95**
Support Sources			
210 000 Pupil Services	287,512.76	570,389.65	538,976.00
220 000 Instructional Staff Services	218,828.93	236,899.23	249,341.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	107,594.55	271,873.88	277,149.00
260 000 Central Services	3,228.00	3,040.00	4,000.00
270 000 Insurance & Judgments	25,218.28	41,556.93	32,949.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	**642,382.52**	**1,123,759.69**	**1,102,415.00**
Non-Program Transactions			
410 000 Inter-fund Transfers			
430 000 Instructional Service Payments	894,571.91	532,688.44	461,174.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	**894,571.91**	**532,688.44**	**461,174.00**
TOTAL EXPENDITURES & OTHER FINANCING USES	4,505,247.57	5,106,258.52	5,034,255.95

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	470,743.11	403,840.05	509,665.29
900 000 ENDING FUND BALANCES	**403,840.05**	**509,665.29**	**513,665.29**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1,928,628.20**	**2,686,319.22**	**2,459,531.00**
281 000 Long-Term Capital Debt	1,995,531.26	2,528,730.98	2,455,531.00
282 000 Refinancing	0.00	51,763.00	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	**1,995,531.26**	**2,580,493.98**	**2,455,531.00**
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	3,010,969.11	3,437,474.05	5,702,429.35
900 000 Ending Fund Balance	**3,437,474.05**	**5,702,429.35**	**2,093,833.35**
TOTAL REVENUES & OTHER FINANCING SOURCES	**4,618,166.60**	**4,956,021.13**	**375,000.00**
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	4,191,661.66	2,691,065.83	3,983,596.00
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	**4,191,661.66**	**2,691,065.83**	**3,983,596.00**

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	489,656.08	262,973.04	279,388.09
900 000 ENDING FUND BALANCE	**262,973.04**	**279,388.09**	**240,460.89**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1,392,535.10**	**1,479,355.91**	**1,429,200.00**
200 000 Support Services	1,619,218.14	1,462,940.86	1,468,127.20
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**1,619,218.14**	**1,462,940.86**	**1,468,127.20**
COMMUNITY SERVICE FUND (FUND 80)			
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	**77,008.00**	**77,008.00**	**80,000.00**
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	77,008.00	77,008.00	80,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**77,008.00**	**77,008.00**	**80,000.00**
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**

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 comprises 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.

MAJOR FUNCTION DEFINITIONS

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	$11,860,257
June 2024	$11,779,941
June 2025 (unaudited)	$11,582,412
June 2026 (estimated)	$11,358,163

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 March 2026 and September 2026.

Project	New High School	New High School	New High School	Security &Safety Project	Total
Date of Issue	March 4, 2019	March 18, 2019	January 6, 2020	January 9, 2025	
Type of Issue	G.O Refunding Bonds	G.O Refunding Bonds	G.O. Promissory Note	G.O. Promissory Note	
Interest Rate	3.125%-5.00%	3.375%-4.00%	3.00%-4.00%	4.00%-5.00%	
Amount of Issue	$14,270,000	$9,340,000	$9,500,000	$4,500,000	
March and September Repayment Schedule Obligation Annually					
Final Payment Year	2035	2038	2027	2034	
2021	$495,156	$330,313	$1,154,600		$1,980,069
2022	$495,156	$330,313	$1,001,100		$1,826,569
2023	$495,156	$330,313	$1,216,725		$2,042,194
2024	$495,156	$232,488	$1,194,850		$1,922,494
2025	$495,156	$232,488	$1,196,550	$674,612	$2,598,806
2026	$495,156	$232,488	$1,192,350	$535,537	$2,455,531
06-30-25 Balance Due	$12,770,000	$6,085,000	$2,315,000	$3,950,000	$25,120,000

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
2025-26 est.	3,762,696,934	+ 4.00%	19,983,906	0	3,255,531	80,000	2,591	23,322,028	.00619822
2024-25	3,617,977,821	+ 9.67 %	19,942,321	0	2,478,432	77,008	0	22,497,761	.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

2024-2025 "FENCELINE" AREA SCHOOL DISTRICT COMPARISONS

School District	Total Tax Levy	Equalized Value	3rd Friday Membership	Mill Rate	Equalized Value/Member
Mauston	9,069,849	1,324,636,167	1,341	6.85	987,797
Westfield	11,080,897	1,800,140,840	1,114	6.16	1,615,925
Adams-Friendship	14,756,932	2,528,747,985	1,394	5.84	1,814,023
Reedsburg	16,749,365	2,392,765,247	2,563	7.00	933,580
Portage	17,157,877	2,132,180,771	2,035	8.05	1,047,755
Baraboo	20,758,012	2,756,612,006	2,706	7.53	1,018,704
Wisconsin Dells	**22,497,761**	**3,617,977,821**	**1,752**	**6.22**	2,065,056
State Average (K-12)				**7.09**	

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
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	1,778	1,756
2020-21	1,718	1,709
2021-22	1,804	1,774
2022-23	1,800	1,803
2023-24	1,792	1777
2024-25	1,752	1,748
2025-26 (estimate)	1,712	1,712

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 2024-2025 school year, the amount was $8,962 per student. This was an increase from $8,618 in 2023-2024. The budget presented tonight is based on an estimated amount of **$10,102** regular transfer amount for the 2025-2026 school year.

For 2024-2025, the amount of the open enrollment transfer amount for special education students was $13,814, an increase from $13,470 in 2023-2024. The budget is based on an estimated **$14,454** transfer amount for pupils with disabilities for the 2025-2026 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 impact of the open enrollment program on the District's budget 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
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	146	-$1,047,344	13	-$156,517	119	$875,638	7	$70,270	**-$257,953**
2022-23	148	-$1,036,065	20	-$236,275	132	$985,094	2	$26,152	**-$261,094**
2023-24	151	-$1,104,510	19	-$214,245	140	$1,143,085	8	$107,760	**-$67,910**
2024-25	159	-$1,257,717	23	-$267,392	155	$1,318,857	6	$70,004	**-$136,248**
2025-26 est.	148	-$1,495,096	19	-$274,626	155	$1,565,810	5	$72,270	**-$131,642**
Per Student		**-$10,102**		**-$14,454**		**$10,102**		**$14,454**	

DISTRICT EMPLOYEE HISTORY

The following chart reflects the number of District employees, by position category since 2010-11.

School Year	*Administrators*	*Supervisors*	*Non-Represented*	*Teachers*	*Secretaries*	*Maintenance*
2020-21	11	5	3	145.82	12	4
2021-22	11	5	3	142	11	4
2022-23	11	5	3	142	11	4
2023-24	11	5	5	149	8	4
2024-25	11	5	6	147	9	4
2025-26	10	5	6	142	8	4

School Year	*Custodians*	*Computers/IT*	*Teaching Assistants*	*Bus Drivers*	*Cooks*	*Total (All Employees)*
2020-21	22	2	42	22	18	286.82
2021-22	22	2	42	20	18	280
2022-23	22	2	42	20	18	280
2023-24	23	2	49	17	17	290
2024-25	24	2	53	19	17	297
2025-26	23	2	54	20	15	289

SCHOOL DISTRICT OF WISCONSIN DELLS

FIVE-YEAR STRATEGIC OBJECTIVES

2024-2029

OUR MISSION

Connect. Inspire. Achieve Everyone, Every Day

OUR VISION

Academic and Individual Excellence for a Stronger Community.

DISTRICT'S STRATEGIC OBJECTIVES:

STUDENT GROWTH AND ACHIEVEMENT	PROFESSIONAL GROWTH AND LEADERSHIP	DISTRICT AND COMMUNITY ENGAGEMENT	FACILITIES, FINANCE, AND OPERATIONS
Leverage our Professional Learning Community (PLC) to deepen the implementation and consistency of our guaranteed and viable curriculum. Connect with all students to understand their passions so we can engage and inspire them to achieve.	Deepen our commitments to teacher leadership and mentoring. Provide training for staff to become better facilitators/leaders.	Conduct an annual review of the current communication process across the district. Create expectations of use and train staff to effectively keep families informed.	Present an annual comprehensive long-term capital improvement strategy that includes an annual review of Fund-46 to ensure clean, healthy, and safe environments. This plan should support staff in delivering student-centered services while upholding financial accountability.

OUR BELIEFS

- We set high academic standards, deliver a guaranteed and viable curriculum in every classroom, and believe all students will be successful.
- We value adult learning as it empowers educators to engage in effective and equitable instruction practices that enhance student learning.
- We implement evidence-based practices, pursue innovative ideas, and embrace the application of current technologies.
- We collaborate with families and partner with local organizations to develop a stronger community for the benefit of all students
- We provide physical environments to facilitate high levels of learning and serve the needs of all students.

SCHOOL DISTRICT OF WISCONSIN DELLS

2025-26 SCHOOL CALENDAR

PARENT COPY

August 2025				
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

September 2025				
M	Tu	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

October 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

November 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

December 2025				
M	Tu	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

January 2026				
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

February 2026				
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

March 2026				
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			

April 2026				
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	

May 2026				
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

June 2026				
M	Tu	W	Th	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30			

July 2026				
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

*In the event there are more than two inclement weather days prior to February 1, 2026, school will be in session on Friday, February 27, 2026.

CALENDAR KEY

- # All School Registration 12:00 p.m. to 6:00 p.m.
- # Open House
- # No School
- # Early Release
- # Summer School Session 2026 7/6 to 7/30

IMPORTANT DATES

8/7 All School Registration 12:00-6:00 p.m.
8/28 WDHS Open House 5:00-7:00 p.m.
8/28 LDES, SHES, WDMS Open House 4:00-6:00 p.m.
9/2 K-8 Students with last names A-L will attend classes
9/2 WDHS Freshmen Only and NHS Students
9/3 K-8 Students with last names M-Z will attend classes
9/3 First Regular Day for Grades 9-12
9/4 All K-12 Students Attend Classes
6/4 Last Day of School Early Release 12:30 p.m.

CONFERENCE DATES:

WDMS 10/28/2025 Student Led Conference 4:00-7:00
WDMS 11/6/2025 Student Led Conference 4:00-7:00
WDMS 5/7/2026 Celebration of Learning 4:00-7:00
WDHS 9/24/25 Semester 1 Open House 5-7
WDHS 2/5/2026 Semester 2 Open House 5-7
WDHS 2/5/2026 Grades 8-11 Student Scheduling Night 4:30-7

GRADING TERMS:

PK-8 November 25, 2025, March 6, 2026, June 4, 2026
9-12 January 16, 2026, June 4, 2026