

SCHOOL DISTRICT OF



F O R T • A T K I N S O N

PROPOSED SCHOOL BUDGET AND ANNUAL REPORT

2019-2020



ANNUAL MEETING REPORT

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BOARD OF EDUCATION

Mark Chaney, President
Benjamin Knowles, Vice-President
Adam Paul, Treasurer
Dick Schultz, Clerk
Rachel Snethen, Member



Left to Right: Mr. Knowles, Mr. Chaney, Mr. Schultz, Mrs. Snethen, and Mr. Paul

ADMINISTRATION

Dr. Lynn Brown
Superintendent of Schools

Dr. Robert Abbott
Principal, Fort Atkinson Middle School

Mr. Josh Carter
Director of Buildings and Grounds

Mr. Tom Dembski
Director of Student Nutrition

Mr. Jason Demerath
Director of Business Services

Mr. Bradley Gefvert
Associate Principal, Fort Atkinson High School

Mr. David Geiger
Principal, Luther Elementary School

Mr. Dan Halvorsen
Principal, Fort Atkinson High School

Mrs. Lisa Hollenberger
Director of Special Education and Pupil Services

Mrs. Amy Oakley
Director of Instruction

Mr. Adam Rousseau
Associate Principal, Fort Atkinson High School

Mrs. Leigh Ann Scheuerell
Principal, Purdy Elementary School

Mr. D.J. Scullin
Director of Technology

Mr. Brent Torrenga
Principal, Barrie Elementary School

Mrs. Jennifer Walden
Principal, Rockwell Elementary School

Mr. Matthew Wolf
Associate Principal, Fort Atkinson Middle School

ORDER OF BUSINESS FOR ANNUAL MEETING

Board Meeting Room
Luther Administration Center
201 Park Street
Fort Atkinson, Wisconsin 53538

August 15, 2019
8:00 p.m.

CALL TO ORDER

- President Mark Chaney will call the meeting to order
- Introduction of Parliamentarian – Abby Kucken
- Introduction of School Board and Administrators
- Voter Eligibility will be Explained - U.S. Citizen; Age 18 on August 15, 2019; Resident of the School District of Fort Atkinson for Ten Days Prior to August 15, 2019.

ELECTION OF CHAIRPERSON

A motion from the floor must be made to nominate and elect a chairperson for the Annual Meeting.

Motion by:	Second by:	Action:
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ADOPTION OF SPECIAL PROCEDURES FOR VOTERS

The suggested procedures for participating in the Annual Meeting are found on page 4. A motion to adopt these procedures is needed.

Motion by:	Second by:	Action:
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APPROVAL OF MINUTES FROM AUGUST 16, 2018, ANNUAL MEETING

The minutes of the August 16, 2018, Annual Meeting are printed on pages 5-6. A motion to approve these minutes is needed.

Motion by:	Second by:	Action:
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PRESIDENT'S REPORT

The President's Report is printed on page 7. President Chaney will summarize the printed report.

SUPERINTENDENT'S REPORT

The Superintendent's Report is printed on pages 8-9. Superintendent of Schools Dr. Lynn Brown will summarize the printed report.

ACADEMIC REPORT

The Academic Report is printed on pages 10-11. Directors Lisa Hollenberger and Amy Oakley will summarize the printed report.

TREASURER'S REPORT

The Treasurer's Report is printed on pages 12-13. Treasurer Adam Paul will summarize the printed report.

BUDGET HEARING

Director of Business Services Jason Demerath will present the budget. A question and answer period will follow.

TAX LEVY ADOPTION

The following resolution is recommended for adoption by the electors at the Annual Meeting:

BE IT RESOLVED that a tax of \$16,347,365.00 be levied on the School District of Fort Atkinson to fund the budget as proposed for the 2019-20 school year.

Motion by:	Second by:	Action:
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SALE OF DISTRICT TANGIBLE PERSONAL PROPERTY

Wisconsin State Statute 120.10(12) authorizes the sale of tangible personal property belonging to and not needed by the District. The following resolution is recommended for adoption by the electors at the Annual Meeting:

BE IT RESOLVED that the School Board is hereby authorized, during the school year, to sell and dispose of any tangible personal property belonging to the School District of Fort Atkinson according to Board Policy.

Motion by:	Second by:	Action:
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SALARY OF BOARD MEMBERS

Wisconsin State Statute 120.10(3) authorizes the electors at the Annual Meeting to vote for annual salaries for School Board Members. The following resolution is recommended for adoption by the electors at the Annual Meeting:

BE IT RESOLVED that an annual salary of \$1,400 per member be approved for the members of the Board of Education.

Motion by:	Second by:	Action:
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ORDER OF BUSINESS FOR ANNUAL MEETING

REIMBURSEMENT OF SCHOOL BOARD MEMBERS

Wisconsin State Statute 120.10(4) authorizes the electors at the Annual Meeting to vote for the payment of actual and necessary expenses of a School Board Member when traveling in the performance of duties. The following resolution is recommended for adoption by the electors at the Annual Meeting:

BE IT RESOLVED members of the Board of Education of the School District of Fort Atkinson be reimbursed for actual and necessary expenses when traveling in the performance of duties as a School Board Member.

Motion by:	Second by:	Action:
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RECOGNITION OF SUE HALL

The following resolution is recommended for adoption by the electors of the Annual Meeting:

BE IT RESOLVED, that Sue Hall served as a member of the Board of Education of the School District of Fort Atkinson for three years;

BE IT FURTHER RESOLVED, that Sue Hall devoted many hours serving on various School District committees as a member of the Board of Education; and,

NOW, THEREFORE, BE IT RESOLVED that the School District of Fort Atkinson recognize the service of Sue Hall to the students and the community of Fort Atkinson.

Motion by:	Second by:	Action:
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RECOGNITION OF KIM PATRICK

The following resolution is recommended for adoption by the electors of the Annual Meeting:

BE IT RESOLVED, that Kim Patrick served as a member of the Board of Education of the School District of Fort Atkinson for four and one-half years;

BE IT FURTHER RESOLVED, that Kim Patrick devoted many hours serving on various School District committees as a member of the Board of Education; and,

NOW, THEREFORE, BE IT RESOLVED that the School District of Fort Atkinson recognize the service of Kim Patrick to the students and the community of Fort Atkinson.

Motion by:	Second by:	Action:
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OTHER NEW BUSINESS

ADJOURNMENT

A motion from the floor for adjournment of the 2019 Annual Meeting of the School District of Fort Atkinson is needed.

Motion by:	Second by:	Action:
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SPECIAL PROCEDURES FOR VOTERS ATTENDING THE ANNUAL MEETING

ADDRESSING THE CHAIR

Speakers should proceed to a microphone, state their name and place of residence, and then address the chair.

ALL MOTIONS NOT RELATED TO SPECIFIC AGENDA ITEMS

These motions will be made under Other New Business.

DISCUSSION

Speakers on an issue should limit their presentation to three minutes. Speakers should speak to an issue on the floor only once. Equal time will be provided to hear both

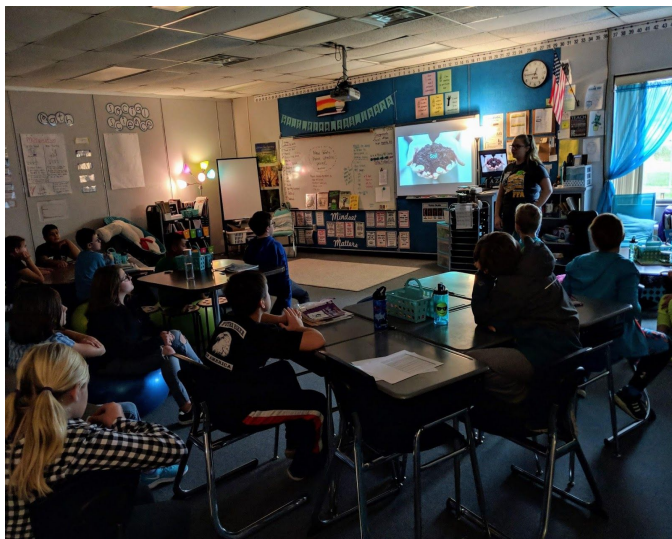
pro and con of any floor issue. Since this is a “grass roots” meeting much like the “old town hall” meeting, every person is invited to participate.

VOTING

All votes will be made by voice vote unless a division of the house is specifically requested.

DISCRETION OF THE CHAIR

The above procedures may be modified by the chair where clarification of issues and positions is necessary.



ANNUAL MEETING MINUTES

August 16, 2018

Board Meeting Room
Luther Administration Center
201 Park Street
Fort Atkinson, Wisconsin 53538

August 16, 2018
8:00 p.m.

Mr. Halvorsen moved, seconded by Mr. Mark Chaney, that the minutes of the May 17, 2018, Special Meeting be approved. The motion passed by majority voice vote.

CALL TO ORDER

Vice-President Mark Chaney called the meeting to order. Mr. Chaney introduced Parliamentarian – FFA President Abby Kucken and members of the School Board. Mr. Chaney outlined voter eligibility: Must be a U.S. Citizen, age 18 on August 16, 2018, resident of the School District of Fort Atkinson for ten days prior to August 16, 2018.

ELECTION OF CHAIRPERSON

Mrs. Amy Oakley moved, seconded by Mr. Brent Torrenge, to nominate Chris Rogers chairperson for the Annual Meeting. Motion passed by majority voice vote.

ADOPTION OF SPECIAL PROCEDURES FOR VOTERS

Mr. Rogers outlined the procedures for the Annual Meeting: The suggested procedures for participating in the Annual Meeting: Speakers should proceed to a microphone, state their name and place of residence, and then address the chair, all motions not related to not related to specific agenda items will be made under Other New Business, Speakers on an issue should limit their presentation to three minutes. Speakers should speak to an issue on the floor only once. Equal time will be provided to hear both pro and con of any floor issue. Since this is a “grass roots” meeting much like the “old town hall” meeting, every person is invited to participate, all votes will be made by voice vote unless a division of the house is specifically requested, and the above procedures may be modified by the chair where clarification of issues and positions is necessary. Mr. Rob Abbott moved, seconded by Mr. Edwin Bos, to adopt these procedures and motion passed by majority voice vote

APPROVAL OF MINUTES OF THE JULY 27, 2017, ANNUAL MEETING

Mr. Dan Halvorsen moved, seconded by Mr. Mark Chaney, that the minutes of the July 27, 2017, Annual Meeting be approved. Mr. Bos asked for two changes in the Levy Adoption resolution to “voice vote” and “by majority vote.” Mr. Halvorsen and Mr. Chaney agreed with the amendments. The amended minutes of July 27, 2017, were approved by majority voice vote.

APPROVAL OF MINUTES OF THE MAY 17, 2018, SPECIAL MEETING

PRESIDENT’S REPORT

Vice-President Mark Chaney summarized the President’s Report.

SUPERINTENDENT’S REPORT

Dr. Lynn Brown summarized the Superintendent’s Report.

ACADEMIC REPORT

Directors Lisa Hollenberger and Amy Oakley summarized the Academic Report.

TREASURER’S REPORT

Treasurer Benjamin Knowles summarized the Treasurer’s Report.

BUDGET HEARING

Director of Business Services Jason Demerath presented the budget.

TAX LEVY ADOPTION

Mr. Demerath read the following resolution: BE IT RESOLVED that a tax of \$15,576,404.00 be levied on the School District of Fort Atkinson to fund the budget as proposed for the 2018-19 school year. Mrs. Oakley moved, seconded by Mr. Chaney, to adopt the resolution. Mr. Bos asked to amend the resolution to reduce the tax by \$1,085,022.00 The motion died due to a lack of a second. With a division of the house, Mr. Rogers asked electors for a show of hands for voting. Motion passed 12-2 by show of hands.

SALE OF DISTRICT TANGIBLE PERSONAL PROPERTY

Mr. Rogers read the following resolution: BE IT RESOLVED that the School Board is hereby authorized, during the school year, to sell and dispose of any tangible personal property belonging to the School District of Fort Atkinson according to Board Policy. Mr. Knowles moved, seconded by Mr. Chaney, to approve the resolution and motion passed by majority voice vote.

SALARY OF BOARD MEMBERS

Mr. Rogers read the following resolution: BE IT RESOLVED that an annual salary of \$1,400 per member be approved for the members of the Board of Education. Mrs. Oakley moved, seconded by Mr. Halvorsen, to approve the resolution and motion passed by majority voice vote.

ANNUAL MEETING MINUTES

August 16, 2018

REIMBURSEMENT OF SCHOOL BOARD MEMBERS

Mr. Rogers read the following resolution: BE IT RESOLVED that members of the Board of Education of the School District of Fort Atkinson be reimbursed for actual and necessary expenses when traveling in the performance of duties as a School Board Member. Mr. Bos moved, seconded by Mr. Abbott, to approve the resolution and motion passed by majority voice vote.

OTHER NEW BUSINESS

ADJOURNMENT

At 8:52 p.m., Mr. Chaney moved, seconded by Mr. Knowles, to adjourn and motion passed by majority voice vote.



PRESIDENT'S REPORT

From Mark Chaney, President, Board of Education:

Education is the most powerful weapon which you can use to change the world.

Nelson Mandela

Education offers the best opportunity for every person to better themselves. It is the gateway to countless opportunities to live a life of fulfillment of one's hopes and dreams. In the School District of Fort Atkinson, I am so proud of the quality education our community's children are receiving. Our continuous improvement efforts are keeping staff and students up-to-date with curriculum and compliance mandates, while the launch of our Strategic Plan this year has set the foundation for strategic action envisioned by our community. This plan strengthens our Mission and affords students opportunities to become global learners and collaborators, further distinguishing our District as one of excellence.

This year we had a number of facility upgrades:

- Our Computer Science classroom at the high school was expanded at no cost to the District to provide greater opportunities for collaboration, innovation, and problem solving.
- A space at Luther Elementary was transitioned to useable elementary rooms including relocating and updating the Luther Elementary art facilities. The work also established a space for an on-site daycare center in an effort to strengthen the District's ability to attract and retain the highest quality employees, maintain resident students, and attract Open Enrollment families. The District is not involved directly in daycare management or operations; we provide the space for an independent licensed daycare business to offer childcare services to the School District of Fort Atkinson employees within a District site.
- The Crossroads at-risk and Pathways 18 -21 year-old-programs moved to 611 Grove Street. These programs provide the District an alternative programming site outside of a school building to allow students to access educational experiences that go beyond a standard classroom. Students now have access to an environment that is separate from the high school or an elementary building to work on and master functional life skills and vocational programming.
- The District upgraded the second floor conference rooms housed at Luther to provide a contemporary multi-purpose space for professional learning. Research shows the number one difference for student learning is the quality and skills of the classroom teacher. The Professional Learning Center demonstrates the District's continued commitment to growing skills and maximizing achievement of our Mission.

This year also brought changes in School Board membership. Board President Kim Patrick resigned in January and Sue Hall chose not to run for re-election. Rachel Snethen filled Kim Patrick's Board seat and in April, newcomer Adam Paul joined us. We are still a very young Board. We are eager to learn and are unified in the strength of the District's Mission. This is what drives us to make decisions on behalf of our community's children, who are our future. We have already received Board training and are planning on continuing our growth in the upcoming year.

I would like to thank the community for their continued support and am so very proud of our entire staff who work tirelessly and are committed to providing a solid foundation for our community growth and future.

SUPERINTENDENT'S REPORT

From Dr. Lynn Brown, Superintendent:

As the Superintendent of Schools in Fort Atkinson, I am confident that we are moving forward in fulfilling our Mission, creating an even stronger foundation for continued excellence and distinction. Due to the collective efforts and support of our entire community, we have accomplished so much during the 2018-19 school year. With a commitment to maximize learning for ALL students in the School District of Fort Atkinson, we embrace each person's uniqueness and celebrate what we hold in common. I have witnessed first-hand community members joy in other's blessings, mourn one another's loss, and rally around those that experience tragedy. In short, we are committed to and deeply care for one another. That's community in Fort Atkinson.

This year, we launched a new Strategic Plan while continuing improvement efforts from the last Strategic Plan. This balanced improvement approach combines continual growth, keeping up-to-date with best practices while focusing on strategic action, designed to transform our organization and moving us to our preferred state as envisioned by our community.

Strategic Planning - The focus of every Strategic Plan has been to guide us in fulfilling our Mission. This past year, our Strategic Plan, as envisioned by the Strategic Plan Community Design Team, focused on strategic action guided by eight Design Principles:

- Foster an emotionally, physically safe and healthy learning environment.
- Develop students to be valued community members using programming intentionally designed to build social skills and strong relationships.
- Cultivate relationships with stakeholders to know and understand the interconnected needs of the local and global communities.
- Empower students to thrive in an ever-changing global environment through rigorous academics, individualized pathways, and authentic learning experiences.
- Communicate with the larger community to inform, engage, and celebrate the good things happening in the schools and community.
- Promote and advance an understanding of diversity, acceptance, and global perspectives.
- Use data driven practices to determine fiscally sound decision-making.
- Optimize community resources for the mutual benefit of the students, schools, and community.

These Design Principles drive our annual big picture initiatives - Bold Steps. In 2018-19, our Bold Step areas included Equity, Public Relations, Engage Parents and Community, Student Support Resources, and Innovation. Here are some highlights from each Bold Step work this past year:

- Initial Implementation of a District-wide System for **Equity**
 - Studied equity research and models for school district implementation and attended professional development in preparation for district-wide launch
 - Chose the Integrated Comprehensive Systems for Equity (ICS) model as a framework to use in the School District of Fort Atkinson
 - Created a District-wide Equity Team who members participated in foundational learning in the ICS Equity model
 - Recommended to the Board who approved three full-time elementary specials teachers, two part-time bilingual aides, high school universal screening tools, and a system-wide training from ICS founders Frattura and Capper
- Develop and Implement a Comprehensive **Public Relations** Plan
 - Researched award winning public relations models and their impact on public school districts
 - Collaborated with local professionals to advise us on next steps
 - Recommended a Communications & Community Engagement Specialist position with SMART Goals and Metrics for maximum impact
- Develop a Plan to **Engage** and Involve **Parents and Community**
 - All buildings focused on creating a more welcoming environment, increasing two-way communication, identifying the degree of engagement, and greater support for home learning
 - Inventoried K-12 parent engagement and involvement opportunities
 - Recommended communication and activities to better engage all families and community members
- Implement and Enhance Access to **Student Support** Resources
 - Inventoried current English Language (EL) and Gifted/Talented programming needs and current staffing/programming models at each level to determine student needs and gap analysis

SUPERINTENDENT'S REPORT

- Completed year one study of Social Emotional Learning (SEL) at the building and district levels
- Introduced the CASEL (Collaborative for Academic, Social, and Emotional Learning) framework to guide our District's three to five year plan for full SEL implementation
- Recommended to the Board who approved two part-time EL aide positions for elementary and secondary levels, one full-time middle school special education teacher, and an increase in our contracted behavioral mental health services
- Research and Identify Opportunities for **Innovation**
 - Launched the *Inviting Innovation* campaign to help establish a systemic culture of innovation
 - Established a process to inventory current innovative practices and share innovative ideas
 - Recommended certified staff obtain Google Certified Educator - Level 1 certification to ensure students are utilizing tools that connect them to a global community
 - Recommended researching national and international areas of innovation and aligning this information with community survey information. Establish community Innovation Teams to study each focus area identified for proposal development to the Board of Education.

The implementation of our first year of the Strategic Plan has affirmed for me the highly talented and passionate group of staff and community we have here in Fort Atkinson. The new Strategic Plan, along with continuous improvement efforts from the last Strategic Plan, will continue to define us as a district of excellence and distinction.

Strong Academics - Once again, the School District of Fort Atkinson received a score of *Exceeds Expectations* on the State of Wisconsin Report Card for the 2017-18 academic year. This is a result of our continued commitment to maximizing student learning (growth) for ALL students and closing achievement gaps. Research supports that high quality teaching in the classroom is key in achieving these results. Vital to our success continues to be the outstanding professional development our staff receives and the implementation of that training. Highlights of some ongoing professional development and implementation during the 2018-19 school year include:

Literacy

- Completed pilot year (Model Classroom 2.0) for K-5 implementation of language workshop which is the cornerstone of the updated Comprehensive Literacy Model framework
- Established two new FAHS English electives to enhance high school literacy offerings
- Expanded our Comprehensive Intervention Model offerings through continued professional development in Comprehension Focus Group (CFG) and Writing Aloud (WA) intervention frameworks

Math

- Aligned K-12 math and literacy interventions to the Wisconsin RtI Model
- Additional teachers trained in Advantage Math Recovery Course 1
- Provided math coaching and professional development for the middle school Math Department
- Supported transition of middle school Algebra 1 course to the CPM materials to better align to high school programming

Research shows that high quality classroom instruction is the difference for our student's achievement. The District's investment in professional development will continue to be a priority.

Beyond Academics: Personal Potential - The School District of Fort Atkinson's mission moves beyond a sole focus on academics that incorporates efforts to support ALL students' personal potentials including:

- Implementation of new student support structures in the areas of elementary guidance, secondary at-risk, and homeless families and youth
- Establishment of programming and curriculum aligned to new State of Wisconsin Standards for Social Emotional Learning
- Recommended to the Board who approved additional support for English Learners and Gifted/Talented learners

The School District of Fort Atkinson is a district of excellence, created through a shared belief system and a continual desire to learn and grow. We have a strong commitment to continuous improvement and a well thought out Strategic Plan with a focus on strategic action for even stronger results. Every day we invest in each other. We live with purpose and joy in the moment, knowing that our partnership will enable us to continue moving ahead on the pathway of educational excellence.

ACADEMIC REPORT

From Lisa Hollenberger, Director of Special Education/Pupil Services & Amy Oakley, Director of Instruction:

The School District of Fort Atkinson strives for excellence in academic achievement and maximum academic growth for all students every year. As the District reflects on the 2018-19 school year, there is much to celebrate and areas that warrant continued focus and diligence in meeting our District's mission.

State of Wisconsin Measure of Success

The State of Wisconsin established report cards to measure and communicate how Wisconsin schools are doing with all students in the areas of English Language Arts and mathematics in 2012. Four priority areas are included within the calculation of the final accountability score. State of Wisconsin report card priority areas are:

- Student Achievement in English Language Arts (ELA) and mathematics on state assessments
- Student Growth measuring year-to-year improvements in achievement
- Closing Gaps in achievement between specific student groups - specifically comparing English language learners, low-income students, students with disabilities, and members of a racial or an ethnic group with their peers
- On-Track and Postsecondary Readiness measuring reliability predictors of high school graduation and potential post high school success

Each district and school receives an overall accountability score on the report card out of 100 points which represents one of five rating categories assigned by the State. The categories include: Significantly Exceeds Expectations, Exceeds Expectations, Meets Expectations, Meets Few Expectations and, finally, Fails to Meet Expectations. In 2018, 51% of schools in the State of Wisconsin received ratings of Exceed Expectations (four stars) or Significantly Exceeds Expectations (five stars) and 61% of State districts earned the Exceeds Benchmark or higher.

The State of Wisconsin Department of Public Instruction stated the following regarding the purpose and goals of the State reporting system, "Wisconsin's report cards are the foundation of a school accountability system that honors the complex work of schools and focuses on ensuring all Wisconsin students graduate ready for college and career. The report cards were designed with a two-fold purpose: reporting data on how our schools are doing overall and providing information to schools on specific areas for improvement."

The School District of Fort Atkinson maintains the following goals related to the State of Wisconsin report cards:

- Exceeding State averages and continuing to widen this distance annually
- Performing competitively with comparable and area districts
- Evidence of continuous growth
- District and all schools earning Exceeding Expectations rating

Overall Ratings

In 2018, the School District of Fort Atkinson again, as a District overall, earned an Exceeds Expectations rating. Exceeding State of Wisconsin expectations for overall effectiveness is the measure of whether the District is meeting our mission for our students and community. Continuing to earn the Exceeds Expectations rating as a District is something of which we are very proud.

In addition to the Exceeds Expectations rating for the District overall, four of Fort Atkinson's schools also earned Exceeds Expectations ratings - Barrie Elementary, Fort Atkinson Middle School, Luther Elementary and Rockwell Elementary. Purdy Elementary earned a Meets Expectations rating. The Fort Atkinson High School earned a Meets Few Expectations rating. Across the State, high school students remain at the biggest disadvantage in transitioning to the rigor of the State's new expectations and overall high schools across the State scored lower on school report cards than their elementary and middle school counterparts. The Fort Atkinson learning community has diligently focused on improvement efforts outlined in the District's Strategic Plan. Our local data has been showing positive return on these investments.

Student Achievement

In 2018-19 the School District of Fort Atkinson, continued its commitment to strong core reading and math instruction. This means providing all students the best opportunities to meet the State of Wisconsin's achievement benchmarks. Fort Atkinson teachers continuously align curriculum to State and National standards, and the District ensures that classrooms are equipped with resources, traditional and technology-based, needed to deliver this curriculum in a manner that supports all learners. Professional learning in the areas of mathematics and literacy continued K-12 with new assessment systems, instructional strategies and greater alignment to research-based models. All of these efforts were, and continue to be, focused on ensuring students develop to be strong readers and writers proficient in essential mathematics understandings and skills.

ACADEMIC REPORT

The District continues to support its faculty and staff in understanding and meeting the emotional needs of all students. In 2018-19, staff continued to build upon their learning in the area of Social Emotional Learning (SEL) and implementation of teaching practices that focused on developing the whole child. Increased access to student resources with school counselors at each building, in district access to behavioral mental health counseling and on-going professional development in the area of Youth and Adolescent Mental Health First Aid and trauma informed practices allowed teachers and staff to continue to meet the on-going emotional needs of our student population. This learning continues to be applied in greater differentiation of instruction, explicit focus on building classroom and school communities and increased engagement of learners. This year, all of the District's schools met or exceeded the State of Wisconsin average for student achievement. The goal of high achievement for all students will continue to be the District's primary charge into the 2019-20 school year.

Student Growth

In addition to traditional achievement measures, the State of Wisconsin also measures student learning in terms of growth. The School District of Fort Atkinson celebrates this approach to understanding the full picture of a student's academic progress. While a student may have missed a benchmark, he/she may have accomplished growth representing multiple years of learning! While Fort Atkinson has always utilized multiple local measures of growth, in 2018-19, the School District of Fort Atkinson established a new universal assessment in grades 2 through 8 called Measures of Academic Progress (MAP). This assessment will assist the District and schools in quantifying growth as well as achievement three times per school year. This information then empowers the teacher and family to be responsive and supportive to the unique needs of the child to maximize learning growth each year. This data also assists the District in providing targeted and focused intervention services to students struggling to meet the State benchmarks for achievement. With a focus on maximizing growth, the District continued its commitment to intervention programs for academically struggling students including Reading Recovery and the Comprehensive Intervention Model for Literacy, and AdvAntage Math Recovery in the area of math. The District has also utilized its expanded behavior supports and newly created at-risk programming to assist students who are struggling with regulation of emotions or attention to develop strategies to best access classroom instruction and meet expectations.

Closing Gaps

The State of Wisconsin takes a targeted look at the achievement and growth of specific student groups including English language learners, low-income students, students with disabilities and members of specific racial or ethnic groups. At a State level, students in these demographic groups do not perform as well as their peers in non-identified subgroups.

As the demographics of the Fort Atkinson community continue to change, monitoring the achievement of State-identified student groups has been a strong focus for the School District of Fort Atkinson. At a student level, the work mentioned prior regarding professional learning focused on servicing the whole child and strong systems of intervention support, demonstrates the District's commitment to achievement for all students. At the system's level, in 2018, the District continued with its commitment to eliminating inequities for all students through continued learning of the national to the ICS (Integrated Comprehensive Systems) Equity Model and the establishment of a district level equity committee. This dedicated committee took on learning within this framework and will continue to work with the founders of the ICS Equity Model to carry forward this learning to all staff in the 2019-20 school year. Work in this area will continue to help the District determine areas of focus to ensure we are meeting the needs of all students. Closing gaps and meeting the needs of all students is a primary area of focus of the 2019-20 strategic plan, and great work is planned in this area to positively impact the achievement and growth of all students, including those specifically monitored by the State.

On-Track and Postsecondary Readiness

The District maintains focus on preparing all students to achieve graduation and confidently enter whatever path he/she chooses post graduation. In addition to monitoring overall graduation rate, the State selects indicators to predict and measure success in this area including attendance, early reading achievement, and middle school math achievement. In 2018, all schools exceeded State average for post-secondary readiness. In addition to strong core instruction, the District attests this achievement to its commitment to strong and expanding community partnerships and work-based learning experiences driven by individualized academic career planning starting in elementary school.

Final Reflections

We are proud of our commitment to instruction, special education and pupil services working interdependently to deliver the highest quality programming and services.. Given this year's results from a State perspective, the School District of Fort Atkinson and the Fort Atkinson community have much to celebrate!

TREASURER'S REPORT

From Adam Paul, Treasurer, Board of Education:

The 2018-19 school year saw several investments in the future of our District in the form of both improved infrastructure and forward thinking investments to attract and retain quality staff. Some of the highlights from this past year include:

- **Remodel at Luther Elementary and Onsite Daycare** - Last summer saw the first major district facilities project in at least a decade. Three classrooms received a facelift at Luther Elementary, creating the largest elementary art education space in the District as well as two rooms that were utilized by a contracted service to operate an infant and toddler daycare. Employees of the District have first option to utilize the daycare for their children, creating an attractive employee benefit at no cost to the District, as well as creating much needed daycare services within the community. The first year of operation of this daycare has been very successful, resulting in the service provider being named by Daily Union readers as "Best in the Area." This innovative approach to meeting several needs in the community with a one-time investment of funds greatly enhances the strength of our schools and community, as well as provide a very attractive benefit to potential and current staff members.
- **Over \$300,000 in Safety & Security Improvements** - As many are aware, the State of Wisconsin provided two grant opportunities to every private and public school in the State to receive funds for safety and security enhancements. The School District of Fort Atkinson was awarded over \$300,000 through the two grant programs. The first round of funding was used to make safety enhancements that were developed in collaboration with the Fort Atkinson Police Department and the Jefferson County Sheriff's Office. These enhancements included:
 - New camera systems in two of our schools so that all schools were on an upgraded system with additional coverage
 - Camera viewing stations in every building office and the Fort Atkinson Police Department Dispatch Center
 - Shatterproof film on the windows of all main entrances to every building
 - Improved entry monitoring at buildings including automatic key systems and open door alarms.The second round of funding will be utilized over the course of the next year or so to train staff in practices related to student mental health and wellness as well as additional safety and security training. The investment of these grant funds has, and will continue to, improve our infrastructure as well as staff practices related to mental health, safety, and security.
- **Planning for Future Facilities Needs** - Over the course of the last year we conducted a district-wide facilities audit, contracting with Plunkett Raysich Architects and CG Schmidt to conduct this analysis. This process provided the District with valuable information about our capital assets including age, condition, estimated replacement timeline and cost, and other valuable data to inform future facilities maintenance and budget planning. We will now be utilizing this data to gather community input and feedback about our buildings and grounds through a Facilities Advisory Committee comprised of community members and district staff. We hope this process will drive a conversation that will inform the District of the community's level of desire to maintain, replace, and/or upgrade our facilities so we can continue to meet the needs of our kids and provide safe and engaging learning environments well into the future. An investment in this process over the coming year will be important for current and future Board and District leaders to make future decisions regarding the learning environments we provide to our community's children.
- **Health Insurance Plan Design Changes** - Over the past two years a staff committee has studied possible changes to the health insurance offerings the District provides with a focus on attracting and retaining quality staff, while also being financially sustainable. As a result of this study the District will be implementing a new high-deductible health plan with a health savings account component. It is estimated that the addition of this plan will result in the District's health insurance spend remaining relatively stable in 2019-20 as compared to last year. The investment of this committee's time and efforts has resulted in a mutual benefit to both the employees and the District, and has created yet another benefit to attract and retain quality staff to serve our community's children.

TREASURER'S REPORT

- **Supplemental Retirement Plan Study** - Over the course of this past year a staff committee also studied the District's unfunded retirement benefit liability and problem solved around how to resolve this issue, as well as to create a benefit focused on retaining quality staff. This group developed a plan to transition the District off of providing health insurance in retirement for employees to an annually funded benefit for active employees with vesting requirements for them to realize the benefit. The proposal that this group developed will now be considered by the Board of Education for possible implementation this year. While this benefit restructuring will require an investment from the District during the transition period, it will eventually completely erase any future liability the District has to provide health insurance to retirees and provide a benefit structure that is designed to make quality staff reconsider looking elsewhere, keeping them here in Fort Atkinson serving our community's children.
- **2019-20 = Final Year of Operational Referendum** - As has been discussed in recent months, the current operational referendum of \$2.25 million per year to exceed the state imposed revenue limits will expire on June 30, 2020. This referendum passed in November, 2016 with over 60% of the voters supporting the initiative. With the expiration of this revenue authority comes the need for the District to reevaluate our future financial needs and determine the revenue required to operate over the next several years. In June the Board of Education decided that it would hold an operational referendum at the regular election in April, 2020. In July the Board determined the process for community engagement around this referendum and requested proposals from qualified vendors to facilitate that process. The selected vendor will work with the District between now and January to help the Board of Education determine the question to put before the voters in April. This engagement process will allow the Board to assess what investment the community is willing to make towards the future of our community's children.

The items listed above are just some highlights of the investments made over this past year, as well as some plans for the near future. The District has made great strides in recent years towards setting our schools on a successful path well into the future through forward thinking investments in protecting our important assets - both our people and our physical plant. These investments are providing the resources and support necessary to ensure the highest possible quality of education for the children we serve. We greatly appreciate the continued support and investment from the community in helping to keep our schools and our community strong and vibrant for our children.

BUDGET OVERVIEW

From Jason Demerath, Director of Business Services:

Process

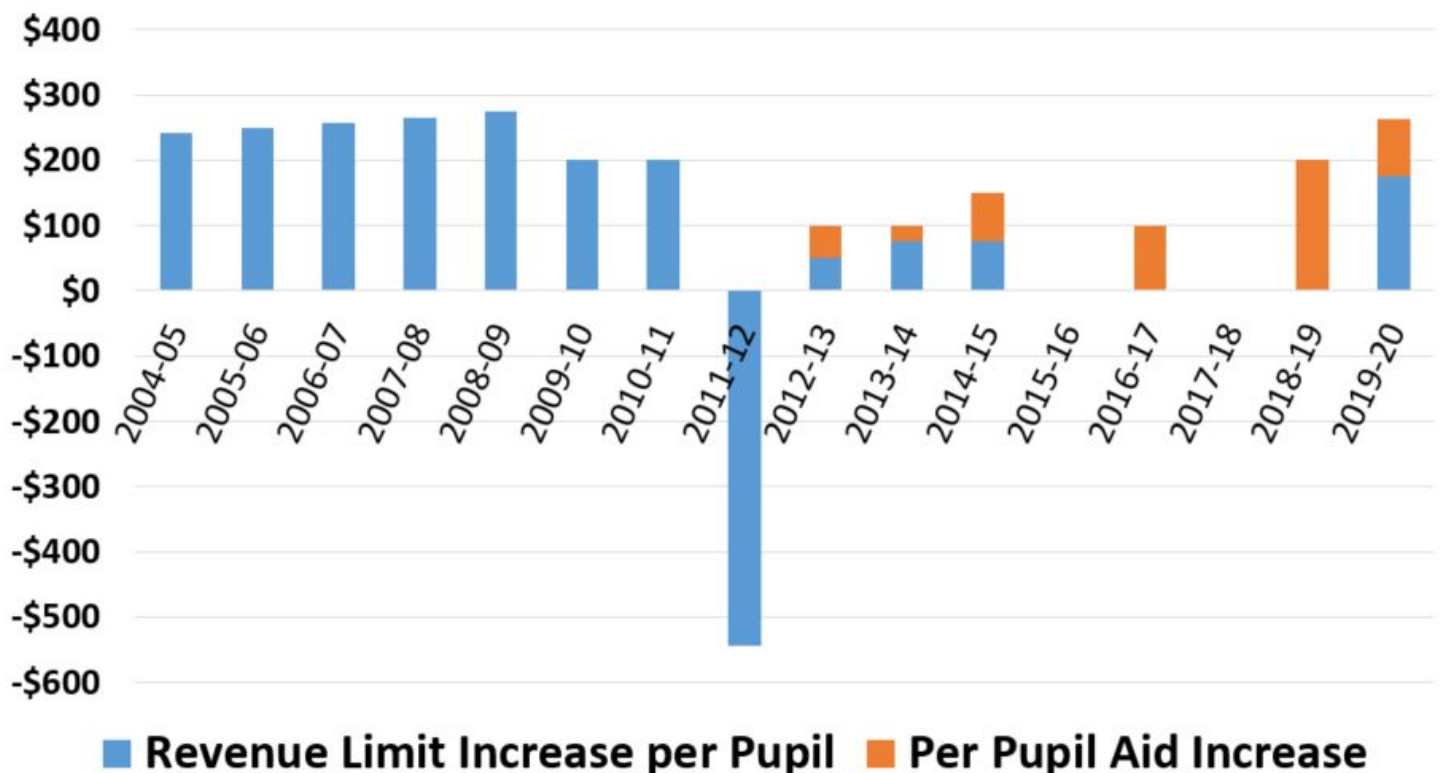
The process that was used this year to develop budgetary changes was meant to continue laying the groundwork for implementing the principles of the Smarter School Spending model from the Government Finance Officers Association, or GFOA. Within this model it is important that the entire administrative team, especially Building Principals, are part of the process so all are informed and able to effectively communicate the reasoning and rationale behind the recommendations. The result is only one of the first steps in implementing the Smarter School Spending model. Our work within this model will continue well into the future with the hope of making the best utilization of our financial resources for many years to come.

The administrative team began the budgeting process in December, 2018 and spent nearly six months considering the long-range financial projection, the impact of the strategic plan, developing budget principles, and researching and developing budget proposals and recommendations to bring forward for Board of Education consideration at the April meeting. Throughout that process the team also looked at reallocation opportunities and how those recommendations would impact the long-range finances of the District.

Revenue

The District's revenue is limited by the state imposed revenue limit. Over the past several years the State has allowed little to no increase to that revenue limit other than by a local district seeking approval to increase it through a referendum, as Fort Atkinson did for the start of the 2017-18 school year. In lieu of revenue limit increases, the State shifted its philosophy to granting per pupil state aid increases as shown below in orange. Over the past few years the State has granted a minimal revenue increase and in looking at the 2019-20 budget, the State is granting a \$175 per student revenue limit increase and, as a result of Governor Ever's vetoes, a per pupil aid increase of \$88.

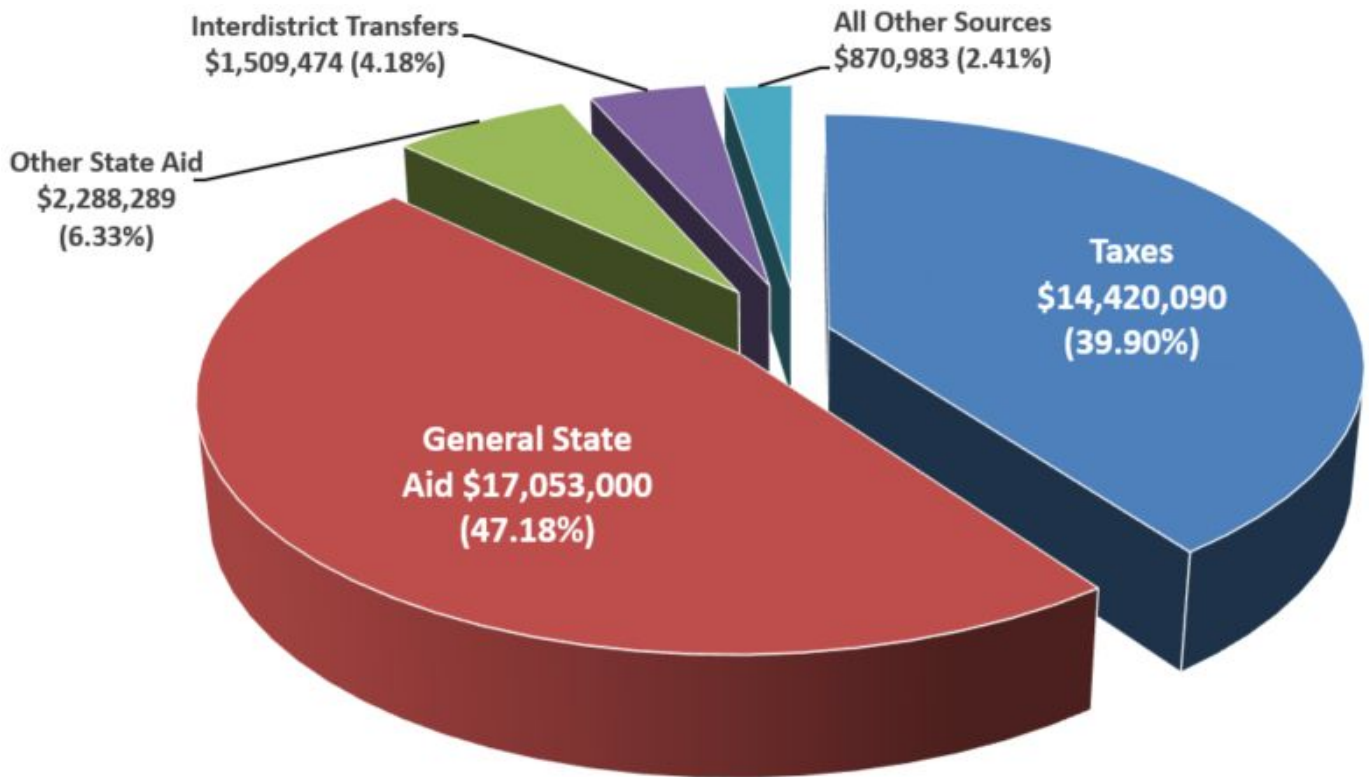
Per Pupil Increases Allowed by State



BUDGET OVERVIEW

In looking at the District's sources of revenue as shown below, almost 93.5% of the total revenue is from two main sources, state aid in its various forms and local taxes. Outside of those sources there is open enrollment payments from other districts and other minor sources like grants and fees.

REVENUE BREAKDOWN



Expenditures

In April the Board of Education made several decisions impacting the upcoming year's budget. These included salary and wage increases as well as new positions and programs and some one-time expenditures. The salary and wage increases are included in the proposed budget as well as an overall 1% increase in health insurance premiums as a result of adding the new HSA plan.

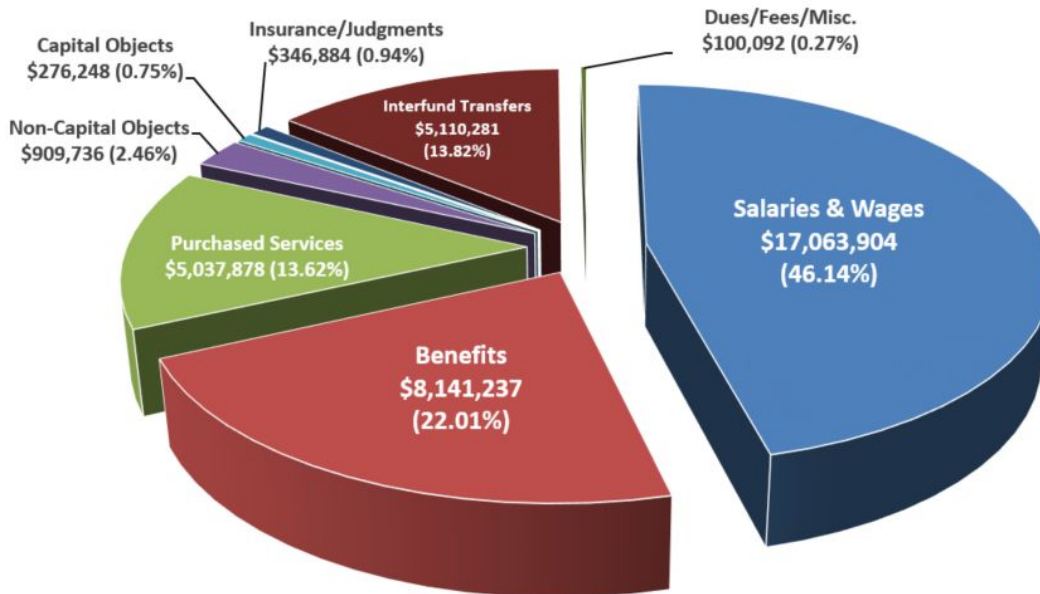
Also in April the Board approved the addition of several positions in order to meet current student needs and implement the strategic plan. These included an elementary schedule change; a Communications & Community Engagement Specialist and operational costs associated with that position; Two Part-Time Bilingual Aides; an increase in behavioral and mental health counseling; a Middle School special education teacher; a High School Family & Consumer Ed teacher; and continued expansion of our compensation system through enhanced market value. Along with these personnel changes, the Board approved the purchase of a universal screening software and data management software so staff will have access to high quality data to inform their educational practices. Also included in the budget were some staff reductions to partially offset these changes.

There were also a few one-time expenditures approved that are included in the 2019-20 proposed budget including equity training for staff; radon testing at our school buildings; and a fixed asset onsite evaluation.

BUDGET OVERVIEW

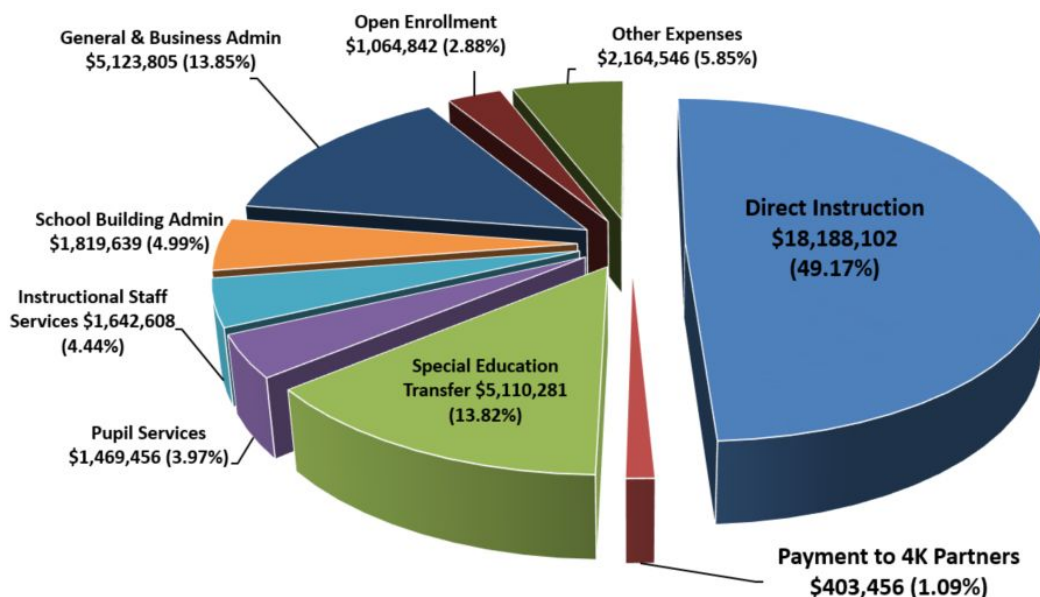
As shown in the chart below, in the District's general operational fund (Fund 10) almost 70% of expenses are salaries and benefits. When the transfer to the special education fund (Fund 27) to cover salaries and benefits for staff in those programs is added, it totals nearly 82% of total operational expenses. Beyond those expenses, the next largest expenses are classified as purchased services which includes utilities, transportation, tuition and open enrollment, and maintenance. The remaining 4.5% of the budget is supplies, equipment, insurance, dues, fees, and other miscellaneous expenses.

EXPENSE BREAKDOWN BY OBJECT



In looking at expenses in another way as shown below, nearly half of the District's operational budget is direct instruction. When payments to 4-year-old kindergarten providers, the transfer to cover special education costs, pupil services, instructional staff services, and school building administration are included, over three quarters of the District's expenditures are related to direct instruction and services in support of that instruction. The next largest expense category is general and business administration, which includes utilities, transportation, maintenance and facilities management, and district level administration.

EXPENSE BREAKDOWN BY FUNCTION



BUDGET OVERVIEW

The District's general fund (Fund 10) is the main operational fund. There are other funds for specific purposes such as debt service, community service, and food service. More detail regarding those funds can be found beginning on page 24. In looking at the District's general fund budget, below is a summary of the past two years activity and the proposed 2019-20 budget. In 2018-19, while a deficit of \$631,660 was budgeted, the unaudited deficit was slightly lower at \$245,255. In 2019-20 the proposed budget calls for a deficit of \$844,899, which is nearly \$1 million better than the \$1.8 million deficit that was estimated during referendum planning in 2016.

Fund 10 Summary

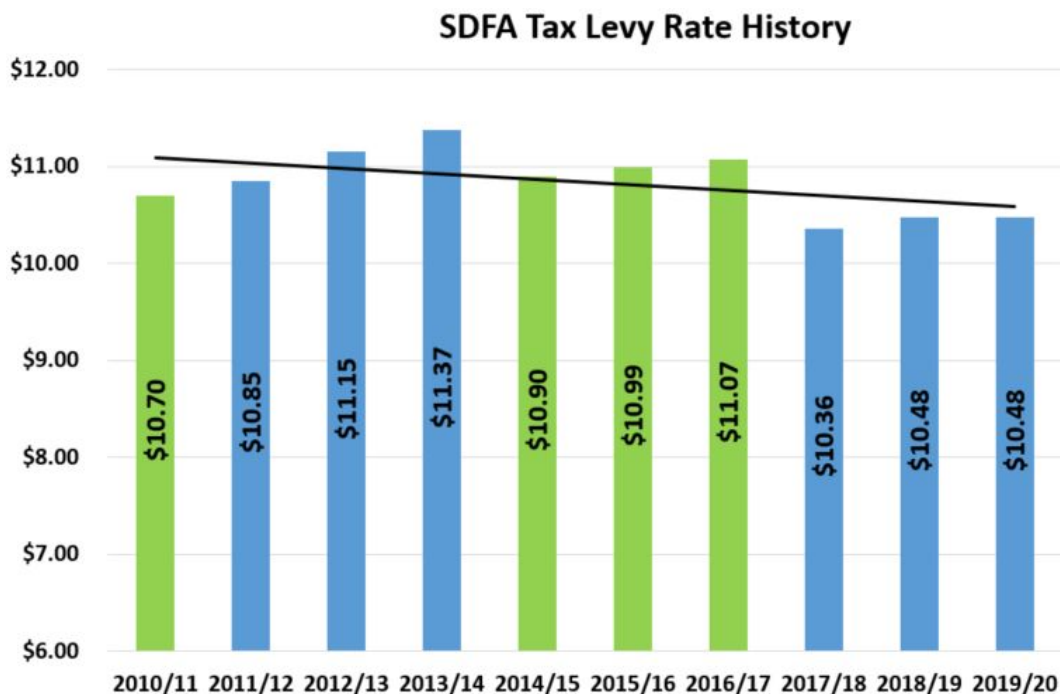
Fiscal Year	<u>2017-18 Actual</u>	<u>2018-19 Unaudited</u>	<u>2019-20 Proposed</u>
Total Revenue	\$34,904,750	\$36,119,050	\$36,141,836
Total Expenditures	\$34,261,043	\$36,364,305	\$36,986,735
Surplus (Deficit)	\$643,707	(\$245,255)	(\$844,899)

Tax Levy Impact

As shown below, the general fund tax levy is proposed to increase by only 0.45%. As a result, it is being recommended to increase the debt service levy to defease, or pre-pay debt. This would save interest costs for the taxpayers and provide the District added flexibility in determining future tax levies. This recommendation is being made based on the projected levy rate for 2019-20.

Fiscal Year	<u>2018 - 2019</u>	<u>2019 - 2020</u>	<u>% Change</u>
General Fund	\$14,355,338	\$14,420,090	0.45%
Referendum Debt Service	\$1,582,218	\$1,927,275	21.81%
Total School Levy	\$15,937,556	\$16,347,365	2.57%

As shown in the chart below, even with the recommended increase in the tax levy for debt payments, the projected tax levy rate would be the same as last year and near our 10-year low.



2019 - 2020 PROPOSED BUDGET

General Fund (Fund 10)

	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance (Account 930 000)	10,413,580.30	11,057,287.48	10,812,032.39
Ending Fund Balance, Nonspendable (Acct. 935 000)	138,726.18	110,021.35	110,021.35
Ending Fund Balance, Restricted (Acct. 936 000)	18,740.26	16,611.38	16,611.38
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	142,263.00	158,087.08	158,087.08
Ending Fund Balance, Unassigned (Acct. 939 000)	10,757,558.04	10,527,312.58	9,682,413.58
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	11,057,287.48	10,812,032.39	9,967,133.39

Revenues & Other Financing Sources

	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
100 Transfers-in	0.00	0.00	0.00
<u>Local Sources</u>			
210 Taxes	14,373,015.00	14,355,608.00	14,420,090.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	11,337.72	10,236.99	0.00
270 School Activity Income	70,492.50	70,486.05	70,738.00
280 Interest on Investments	21,343.41	137,518.02	103,280.00
290 Other Revenue, Local Sources	110,838.91	108,869.72	110,980.00
Subtotal Local Sources	14,587,027.54	14,682,718.78	14,705,088.00
<u>Other School Districts Within Wisconsin</u>			
310 Transit of Aids	31,380.47	36,917.25	0.00
340 Payments for Services	1,312,493.00	1,384,331.45	1,509,474.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	1,343,873.47	1,421,248.70	1,509,474.00
<u>Other School Districts Outside Wisconsin</u>			
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
<u>Intermediate Sources</u>			
510 Transit of Aids	0.00	0.00	0.00
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	0.00	0.00	0.00

	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
<u>State Sources</u>			
610 State Aid -- Categorical	118,723.56	117,177.66	117,000.00
620 State Aid -- General	16,699,709.00	16,900,396.00	17,053,000.00
630 DPI Special Project Grants	66,934.12	120,211.85	22,080.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	5,504.02	3,127.88	3,000.00
690 Other Revenue	1,313,834.24	2,128,247.61	2,168,289.00
Subtotal State Sources	18,204,704.94	19,269,161.00	19,363,369.00
<u>Federal Sources</u>			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	188,802.05	198,427.93	202,016.00
750 IASA Grants	323,975.27	315,628.08	324,314.00
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	123,643.18	135,871.70	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	636,420.50	649,927.71	526,330.00
<u>Other Financing Sources</u>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	1,136.70	37,610.11	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	1,136.70	37,610.11	0.00
<u>Other Revenues</u>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	109,826.74	47,906.50	20,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	21,760.00	10,477.02	17,575.00
Subtotal Other Revenues	131,586.74	58,383.52	37,575.00
TOTAL REVENUES & OTHER FINANCING SOURCES	34,904,749.89	36,119,049.82	36,141,836.00

Expenditures & Other Financing Uses

	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
<u>Instruction</u>			
110 000 Undifferentiated Curriculum	4,981,948.49	5,105,740.05	5,114,889.00
120 000 Regular Curriculum	8,961,251.44	9,423,019.26	9,547,181.00
130 000 Vocational Curriculum	1,133,394.94	1,148,690.35	1,233,345.00
140 000 Physical Curriculum	1,057,816.08	1,064,404.21	1,032,601.00
160 000 Co-Curricular Activities	339,350.16	347,589.85	340,179.00
170 000 Other Special Needs	617,493.14	826,390.83	919,907.00

	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Subtotal Instruction	17,091,254.25	17,915,834.55	18,188,102.000
<u>Support Sources</u>			
210 000 Pupil Services	952,698.81	1,362,559.26	1,469,456.00
220 000 Instructional Staff Services	1,594,451.33	1,633,654.27	1,642,608.00
230 000 General Administration	376,709.67	389,876.29	430,579.00
240 000 School Building Administration	1,749,036.15	1,789,514.34	1,819,639.00
250 000 Business Administration	4,894,540.50	5,312,748.04	4,693,226.00
260 000 Central Services	1,087,792.53	425,417.54	558,798.00
270 000 Insurance & Judgments	295,642.99	287,853.03	346,884.00
280 000 Debt Services	514.58	475.00	475.00
290 000 Other Support Services	53,245.34	625,070.46	649,329.00
Subtotal Support Sources	11,004,631.90	11,827,168.23	11,610,994.00
<u>Non-Program Transactions</u>			
410 000 Inter-fund Transfers	4,633,804.16	4,884,381.20	5,110,281.00
430 000 Instructional Service Payments	1,518,995.51	1,731,664.61	2,073,858.00
490 000 Other Non-Program Transactions	12,356.89	5,256.32	3,500.00
Subtotal Non-Program Transactions	6,165,156.56	6,621,302.13	7,187,639.00
TOTAL EXPENDITURES & OTHER FINANCING USES	34,261,042.71	36,364,304.91	36,986,735.00

Special Project Funds (Funds 21, 23, 29)

	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	119,267.68	163,154.05	194,156.48
900 000 Ending Fund Balance	163,154.05	194,156.48	174,451.48
REVENUES & OTHER FINANCING SOURCES	472,529.58	544,712.35	21,525.00
100 000 Instruction	341,167.70	392,957.74	16,300.00
200 000 Support Services	87,475.51	120,752.18	24,930.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	428,643.21	513,709.92	41,230.00

Special Education Fund (Fund 27)

	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
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	4,633,704.16	4,873,262.46	5,110,281.00
<u>Local Sources</u>			
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
<u>Other School Districts Within Wisconsin</u>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	732.39	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	732.39	0.00
<u>Other School Districts Outside Wisconsin</u>			
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
<u>Intermediate Sources</u>			
510 Transit of Aids	3,641.66	14,068.35	10,551.00
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	3,641.66	14,068.35	10,551.00
<u>State Sources</u>			
610 State Aid -- Categorical	1,435,996.00	1,537,150.00	1,726,714.00
620 State Aid -- General	145,942.00	174,075.00	175,000.00
630 DPI Special Project Grants	0.00	5,000.00	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	15,000.00	0.00	0.00
Subtotal State Sources	1,596,938.00	1,716,225.00	1,901,714.00
<u>Federal Sources</u>			
710 Federal Aid - Categorical	37,835.00	46,534.00	47,000.00
730 DPI Special Project Grants	498,149.37	610,175.67	470,741.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00

	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	265,586.34	252,838.10	275,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	801,570.71	909,547.77	792,741.00
<u>Other Financing Sources</u>		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
<u>Other Revenues</u>			
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	7,035,854.53	7,513,835.97	7,815,287.00
EXPENDITURES & OTHER FINANCING USES			
<u>Instruction</u>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	7,726.70	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	5,241,506.59	5,565,390.10	5,792,549.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	5,249,233.29	5,565,390.10	5,792,549.00
<u>Support Sources</u>			
210 000 Pupil Services	702,813.76	767,775.07	801,064.00
220 000 Instructional Staff Services	196,845.10	205,634.60	209,338.00
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	400,825.74	421,483.69	428,136.00
260 000 Central Services	900.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	1,301,384.60	1,394,893.36	1,438,738.00
<u>Non-Program Transactions</u>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	485,236.64	553,552.51	584,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	485,236.64	553,552.51	584,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	7,035,854.53	7,513,835.97	7,815,287.00

Debt Service Funds (Funds 38, 39)

	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	568,406.38	552,499.34	1,318,116.47
900 000 ENDING FUND BALANCES	552,499.34	1,318,116.47	565,121.47
TOTAL REVENUES & OTHER FINANCING SOURCES	827,142.96	1,598,892.13	1,937,275.00
281 000 Long-Term Capital Debt	843,050.00	833,275.00	2,690,270.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	843,050.00	833,275.00	2,690,270.00
842 000 INDEBTEDNESS, END OF YEAR	6,085,000.00	5,390,000.00	4,680,000.00

Capital Projects Fund (Funds 41, 46, 48, 49)

	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	0.00	100.67	104.32
900 000 Ending Fund Balance	100.67	104.32	108.32
TOTAL REVENUES & OTHER FINANCING SOURCES	100.67	3.65	4.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

Food Service Fund (Fund 50)

	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	13,862.06	24,734.21	16,064.35
900 000 ENDING FUND BALANCE	24,734.21	16,064.35	75,682.35
TOTAL REVENUES & OTHER FINANCING SOURCES	1,183,763.96	1,161,586.21	1,181,286.00
200 000 Support Services	1,172,891.81	1,170,256.07	1,121,668.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,172,891.81	1,170,256.07	1,121,668.00

Community Service Fund (Fund 80)

	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	86,065.24	76,543.79	70,586.29
900 000 ENDING FUND BALANCE	76,543.79	70,586.29	70,586.29
TOTAL REVENUES & OTHER FINANCING SOURCES	18,709.91	20,281.90	22,000.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	28,321.36	26,239.40	22,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	28,321.36	26,239.40	22,000.00

Package & Cooperative Program Fund (Funds 91, 93, 99)

	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
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	13,757.03	18,344.14	0.00
100 000 Instruction	13,757.03	18,344.14	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	13,757.03	18,344.14	0.00

Proposed Property Tax Levy

FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
General Fund	14,373,015.00	14,355,338.00	14,420,090.00
Referendum Debt Service Fund	825,075.00	1,582,218.00	1,927,275.00
Community Service Fund	0.00	0.00	0.00
TOTAL SCHOOL LEVY	15,198,090.00	15,937,556.00	16,347,365.00
PERCENTAGE INCREASE --			
TOTAL LEVY FROM PRIOR YEAR		4.87%	2.57%

LONG-TERM DEBT OUTSTANDING

06.30.2019

HVAC Referendum - April 2006, Refunding	03.31.2015
Maturity	02.01.2027
Rate	2.00% - 3.00%
Loan Amount	\$7,510,000
<u>Retired to Date</u>	<u>\$2,120,000</u>
Balance Outstanding	\$5,390,000

TOTAL OUTSTANDING OBLIGATIONS **\$5,390,000**

The total equalized value of all property in the District as certified by the state in May, 2019 was \$1,526,841,036. The District's indebtedness limitation is 10% of the total value, or \$152,684,103.

EMPLOYEE BENEFIT TRUST REPORT

07.01.2018 - 06.30.2019

Market Value as of 07.01.2018 **\$497,844.75**

Contributions to Trust	\$973,672.67
Income	\$13,683.41
Gains / Losses	-\$1,402.64
Market Appreciation	\$19,967.85
Accrued Income	\$486.14
Payments from Trust	-\$930,393.14
Other Adjustments	\$0.00

Market Value as of 06.30.2018 **\$573,859.04**

Total District Contributions Since Inception (06.2007) **\$494,026.81**
Investment Manager: Graystone Consulting

APPENDIX 1

The following is a semi-detailed list of areas included in the broad categories shown in the expenditures in this booklet.

110000	UNDIFFERENTIATED CURRICULUM
120000	REGULAR CURRICULUM
121000	ART INSTRUCTION
122000	ENGLISH LANGUAGE INSTRUCTION
123000	FOREIGN LANGUAGE INSTRUCTION
124000	MATHEMATICS INSTRUCTION
125000	MUSIC INSTRUCTION
126000	SCIENCE INSTRUCTION
127000	SOCIAL STUDIES INSTRUCTION
129000	OTHER REGULAR CURRICULUM
130000	VOCATIONAL EDUCATION
131000	AGRICULTURE INSTRUCTION
132000	BUSINESS EDUCATION
135000	FAMILY-CONSUMER EDUCATION
136000	INDUSTRIAL EDUCATION
138000	VOCATIONAL SPECIAL NEEDS
139000	OTHER VOCATIONAL CURRICULUM
140000	PHYSICAL CURRICULUM
141000	HEALTH INSTRUCTION
142000	SAFETY INSTRUCTION
143000	PHYSICAL EDUCATION
145000	DRIVER EDUCATION
150000	SPECIAL EDUCATION
152000	EARLY CHILDHOOD EDUCATION
156000	PHYSICALLY HANDICAPPED
158000	SPECIAL EDUCATION COMBINED COST
159000	OTHER SPECIAL EDUCATION
160000	CO-CURRICULAR ACTIVITIES
161000	CO-CURRICULAR ACADEMICS
162000	ATHLETICS/SPORTS
163000	CO-CURRICULAR MUSIC
164000	SCHOOL/PUBLIC SERVICE
166000	GRADE/CLASS ACTIVITY
170000	SPECIAL NEEDS CURRICULUM
171000	CULTURALLY/SOCIALLY DISADVANTAGED
172000	GIFTED AND TALENTED
173000	HOMEBOUND -- NON-EEN
174000	SCHOOL-AGE PARENT PROGRAM
179000	OTHER SPECIAL NEEDS

210000	PUPIL SERVICES
211000	DIRECTION OF PUPIL SERVICE
212000	SOCIAL WORK
213000	GUIDANCE SERVICES
214000	HEALTH SERVICES
215000	PSYCHOLOGICAL SERVICES
217000	ATTENDANCE SERVICES
218000	OCCUPATIONAL/PHYSICAL THERAPY
219000	OTHER PUPIL SERVICES
220000	INSTRUCTIONAL STAFF SERVICES
221000	IMPROVEMENT OF INSTRUCTION
222000	EDUCATIONAL MEDIA
223000	SUPERVISION/COORDINATION OF INSTRUCTION
230000	GENERAL ADMINISTRATION
231000	BOARD OF EDUCATION
232000	DISTRICT ADMINISTRATION
239000	OTHER GENERAL ADMINISTRATION
240000	SCHOOL BUILDING ADMINISTRATION
241000	OFFICE OF BUILDING PRINCIPAL
250000	BUSINESS ADMINISTRATION
251000	DIRECTION OF BUSINESS SERVICES
252000	FISCAL OPERATIONS
253000	OPERATION OF PLANT
254000	MAINTENANCE OF PLANT
255000	FACILITY ACQUISITION/REMODELING
256000	PUPIL TRANSPORTATION
257000	FOOD SERVICES
260000	CENTRAL SERVICES
263000	INFORMATION SERVICES
264000	STAFF SERVICES
265000	STATISTICAL SERVICES
266000	DATA PROCESSING SERVICES
269000	OTHER CENTRAL SERVICES
270000	INSURANCE/JUDGMENTS
280000	DEBT SERVICES
281000	LONG-TERM CAPITAL DEBT
282000	DEBT REFINANCING
283000	OPERATIONAL DEBT
289000	REFINANCING UNFUNDED LIABILITY
290000	OTHER SUPPORT SERVICES
291000	EARLY RETIREMENT BENEFITS
292000	OTHER RETIREE PAYMENTS
295000	ADMINISTRATIVE TECHNOLOGY SERVICES
299000	MISCELLANEOUS SUPPORT SERVICES

390000	OTHER COMMUNITY SERVICES
410000	INTERFUND OPERATING TRANSFERS
411000	OPERATING TRANSFERS
418000	INDIRECT COST TRANSFER
420000	FIDUCIARY FUND PAYMENT
430000	GENERAL TUITION PAYMENTS
431000	TUITION NON-OPEN ENROLLMENT
435000	OPEN ENROLLMENT TUITION
436000	SPECIAL EDUCATION TUITION NON-OPEN ENROLLMENT
437000	SPECIAL EDUCATION OPEN ENROLLMENT TUITION
438000	PRIVATE SCHOOL VOUCHERS
490000	OTH.NON-PROG.TRANS.
491000	REVENUE TRANSITS
492000	ADJUSTMENTS--REFUNDS

APPENDIX 2

The following is a repetition of the General Fund (Fund 10) Expenditures presented in this booklet. The presentation below is sorted by object rather than by function.

	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Board of Education Salaries	\$7,000	\$7,000	\$7,000
Administration Salaries	1,486,464	1,560,555	1,607,372
Teacher Salaries	11,239,480	11,865,880	12,105,570
Custodial/Maintenance/Laundry Wages	1,063,425	1,032,494	1,073,208
Secretarial/Clerical/Teacher Aide/Para Wages	1,736,823	1,861,897	1,864,844
Other Wages/Salaries	370,739	408,131	405,910
TOTAL WAGES/SALARIES	\$15,903,931	\$16,735,957	\$17,063,904
State Retirement Benefits	\$1,002,308	\$1,061,395	\$1,067,163
Social Security Benefits	1,171,573	1,230,776	1,238,004
Life Insurance Benefits	26,179	27,602	28,031
Medical Insurance Benefits	3,647,130	4,037,700	4,193,919
Dental Insurance Benefits	291,820	301,541	336,839
Other Health Insurance	598,465	557,212	508,130
Long-Term Disability Insurance Benefits	52,323	55,154	55,732
Other Employee Benefits	744,648	540,498	713,419
TOTAL EMPLOYEE BENEFITS	\$7,534,446	\$7,811,878	\$8,141,237
Personal Services	\$455,133	\$513,311	\$610,816
Property Services	724,789	1,129,547	411,809
Utilities	805,914	864,694	916,549
Pupil/Employee Travel	716,574	720,340	728,992
Postage/Printing/Telephone	92,194	95,286	93,733
Technology & Software Services	0	177,557	182,804
Educational Services	376,862	564,797	718,174
Interdistrict/Intergovernmental Payments	1,172,676	1,191,625	1,375,001
TOTAL PURCHASED SERVICES	\$4,344,142	\$5,257,157	\$5,037,878
Supplies and Materials	\$528,610	\$579,594	\$692,413
Apparel	7,098	5,167	8,635
Instructional Media	132,740	64,511	72,914
Non-Capital Equipment	39,846	57,828	26,812
Materials for Resale	14,848	7,130	2,983
Equipment Components	0	0	0
Textbooks	69,034	78,534	77,682
Technology Related Supplies	115,869	33,026	28,297
Other Non-Capital Objects	0	0	0
TOTAL NON-CAPITAL OBJECTS	\$908,045	\$825,790	\$909,736

	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Replacement Bldg Components/Remodel	\$2,064	\$0	\$0
Additional Equipment	439,819	180,171	149,129
Replacement Equipment	86,903	31,659	49,124
Technology Hardware/Software	0	260,906	77,995
TOTAL CAPITAL OBJECTS	\$528,787	\$472,736	\$276,248
Paying Agent Fees	\$515	\$475	\$475
TOTAL DEBT RETIREMENT	\$515	\$475	\$475
Property/Liability/Workers Comp. Insurance	\$293,859	\$284,067	\$344,384
Judgments/Settlements	0	0	0
Unemployment Compensation	1,584	3,786	2,500
TOTAL INSURANCE/JUDGMENTS	\$295,443	\$287,853	\$346,884
Transfer to Fund 27	\$4,633,704	\$4,873,262	\$5,110,281
Transfer to Fund 46	100	0	0
Transfer to Fund 50	0	11,119	0
TOTAL INTERFUND TRANSFERS	\$4,633,804	\$4,884,381	\$5,110,281
Dues and Fees	\$89,225	\$72,014	\$82,992
Revenue Refund (aidable)	2,649	5,220	3,500
Refund of Property Taxes	9,708	36	0
Miscellaneous	10,350	10,807	13,600
TOTAL DUES/FEES/MISCELLANEOUS	\$111,932	\$88,077	\$100,092
TOTAL GENERAL FUND EXPENDITURES	\$34,261,045	\$36,364,304	\$36,986,735

GLOSSARY OF TERMS

ACRONYMS

4K = Four Year Old Kindergarten

CPI = Consumer Price Index

DPI = Department of Public Instruction

FTE = Full-Time Equivalency

GAAP = Generally Accepted Accounting Principles

GASB = Governmental Accounting Standards Board

HRA = Health Reimbursement Arrangements

OPEB = Other Post-Employment Benefits

WUFAR = Wisconsin Uniform Financial Accounting Requirements

DEFINITIONS

Accounting Period - A period at the end of which and for which financial statements are prepared (for example, July 1 through June 30). Wisconsin school districts prepare financial statements for a fiscal year beginning July 1st and ending June 30th.

Accounts Receivable - An asset account reflecting amounts due to the government by private individuals or organizations for goods or services rendered. Accounts receivable is a current asset on the balance sheet. (Amounts due from other funds of the same government or to other governments are not included here.)

Accrual - Basis of accounting under which revenues are recognized when earned and expenditures are recognized when incurred, regardless of the timing of related cash flows. Most formal financial statements prepared on behalf of school districts are prepared using the accrual or modified accrual basis of accounting as contrasted with the cash basis.

Audit - An examination of records and documents, and the securing of other evidence, for one or more of the following purposes. (a) To attest to the fairness of management's assertions in financial statements, (b) Evaluate whether management has efficiently and effectively carried out its responsibilities, (c) Determining the propriety of transactions, (d) ascertaining whether all transactions have been recorded, and (e) determining whether transactions are accurately recorded in the accounts and in the statements drawn from the accounts.

Budget - A plan of financial operation embodying an estimate of proposed revenues and expenditures for a given accounting period.

Business Manager - A staff member performing assigned activities which have as their purpose the management of the organization's business administration functions.

Categorical Aid - State or federal aid which is intended to finance or reimburse some specific category of instructional or supporting program or to aid a particular target group of pupils. The district may use the aid only for the purpose for which it is paid. (Also see "General Aid.") Wisconsin categorical aids include special education, library (Common School Fund), driver education aid, integration aid, food service, bilingual/bicultural and other state aids. Federal categorical aids include No Child Left Behind, IDEA (special education), vocational education, food service, and other programs.

Debt Service - Expenditures for the retirement of principal and payment of interest on debt.

Defeasance - The irrevocable setting aside where a borrower sets aside cash or assets for repayment of a debt without actual retirement of the debt.

Equalization -

- The process by which the Wisconsin Department of Revenue converts all local assessor determined property values, by municipality, to a uniform level. (Also see "Property Valuation.")
- The process of ensuring a minimum tax base (the guaranteed valuation) for the support of education for each pupil in Wisconsin, so that school districts which spend at the same level will tax at the same rate.

Equalized Aid - A component of general state aids distributed to school districts based on a formula that takes into consideration each individual district's equalized valuation, membership and costs.

Fiscal Year - A 12- month accounting period at the end of which a school district determines its financial condition and the results of its operations and closes its books. Wisconsin school districts have a July 1 through June 30 fiscal year.

Full-Time Equivalency (FTE) - The result of a computation that divides the amount of time for a less than full- time activity by the amount of time normally required in a corresponding full-time activity.

Fund Balance - Represents the cumulative of surpluses and deficits over the years. The fund balance is often equated with the financial condition of a school district, however, it does not take into consideration long-term obligations (see Net Assets). Fund Balance contrasts with cash balance in that it includes certain amounts that are owed to or owed by the school district.

Generally Accepted Accounting Principles (GAAP) - Uniform minimum standards and guidelines to financial accounting and reporting which govern the form and content of the basic financial statements in an entity. GAAP encompasses the conventions, rules, and procedures necessary to define accepted accounting practices at a particular time. GAAP for governments is based on standards established by the Governmental Accounting Standards Board (GASB).

Health Reimbursement Arrangements (HRA) - Internal Revenue Service (IRS) sanctioned employer-funded high deductible health plans that allow an employer to set aside funds to reimburse medical expenses paid by participating employees. Health Reimbursement Accounts must be funded solely by an employer, and contributions cannot be paid through a voluntary salary reduction agreement (i.e., a cafeteria plan).

Levy - (verb) To impose taxes or special assessments. (noun) The total of taxes or special assessments imposed by a governmental unit.

Levy Rate - In property taxation, the amount of tax to be raised divided by the value of property to be taxed; often expressed in mills of the tax per dollar of property value, hence the term "mill rate." (Also see "Property Valuation.")

Open Enrollment - A school enrollment program that allows parents to apply for their children to attend school in a school district other than the one in which they reside.

Other Post-Employment Benefits - Benefits that an employee will begin to receive at the start of retirement, but excludes pension benefits paid to the retired employee. Examples of other post-employment benefits that a retiree can receive are health and dental insurance premiums, life insurance premiums and deferred compensation arrangements.

Property Valuation - The dollar value placed on land and buildings for purposes of administering property taxes. There are two commonly used methods of describing property valuation: assessed and equalized. Equalized valuation may either include or exclude a TIF increment.

- *Assessed Valuation* - The property valuation determined by the municipal (city, village, town, or county) assessor as of January 1 in any given year. It is important that property of equal value be assessed at equal amounts, but it is not necessary that the amounts reflect the true sale value of the property. State law requires that total assessments within a municipality be within 10 percent of equalized valuation no less frequently than every five years.
- *Assessment Ratio* - The ratio of assessed to equalized valuation.
- *Equalized Valuation* - The assessed valuation multiplied by an adjustment factor computed by the Wisconsin Department of Revenue for each type of property in each taxing district, designed to cause each type of property to have comparable value regardless of local assessment practices. The objective is to have equalized valuation reflect the fair market value of each piece of property. (Fair Market Value-The value that would be agreed upon between a willing buyer and a willing seller in an "arm's length" transaction where neither is required to act.)
- *Tax Incremental Finance (TIF) Increment* - The appreciation of equalized valuation of property within a TIF district above the base - level equalized valuation of the TIF district at the time it was created. Property taxes on the TIF increment which would normally go to school districts, counties, Technical College districts, and others, instead go to the municipality which created the TIF district to help that municipality pay for the cost of urban renewal within the TIF district.

Revenue Limit - The maximum amount of revenue that may be raised through state general aid and property tax for the

General, Non-Referendum Debt (authorized after August 12, 1993), and Capital Expansion Funds, also referred to as Funds 10, 38, and 41 respectively. (Prior to 01-02, the Community Service Fund levy was included in the revenue limit.) Wisconsin Act 16 implemented revenue limits beginning with the 1993-94 school year.

Definitions:

(1) "Number of pupils" means the number of pupils enrolled on 3rd Friday of September

(1m) "Revenue" means the sum of state aid and the property tax levy.

(2) "State aid" means aid under ss. 121.08, 121.09, 121.10 and 121.105 and sub ch. VI, as calculated for the current school year on October 15 under s. 121.15(4), except that "state aid" excludes any additional aid that a school district

receives as a result of ss.121.07(6)(e) and (7)(e) and 121.105(3) for school district consolidations that are effective on or after July 1, 1996, as determined by the department.

Taxes - Compulsory charges levied by a governmental unit for the purpose of financing services performed for the common benefit.

Valuation - The process of appraising or estimating the worth of something having economic or monetary value.

Wisconsin Uniform Financial Accounting Requirement (WUFAR) - A system of classification of financial transactions using uniform definitions and code numbers, as prescribed by the DPI for school districts under Statute 115.28 (13). The dimensions common to all school districts in Wisconsin are:

- *Fund* - An independent fiscal and accounting entity, with its own set of assets, liabilities, revenues and expenditures, used to account for financial transactions in accordance with laws, regulations, or restrictions. The DPI requires reporting of various revenues and expenditures within specified funds.
- *Function* - An account designation that categorizes a reason or purpose served by a particular expenditure or made possible by a particular receipt.
- *Location* - An account designation that categorizes financial transactions by the building, department or operating unit given cause for the transaction.
- *Object* - An account designation that categorizes an article or service obtained from a specific expenditure.
- *Source* - An account designation that classifies revenues and other receipts according to their origin, such as local, state, or federal.
- *Project* - An account designation that categorizes the funding source of an expenditure or receipt. This coding is most often associated with projects that are funded with state or federal grants.

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