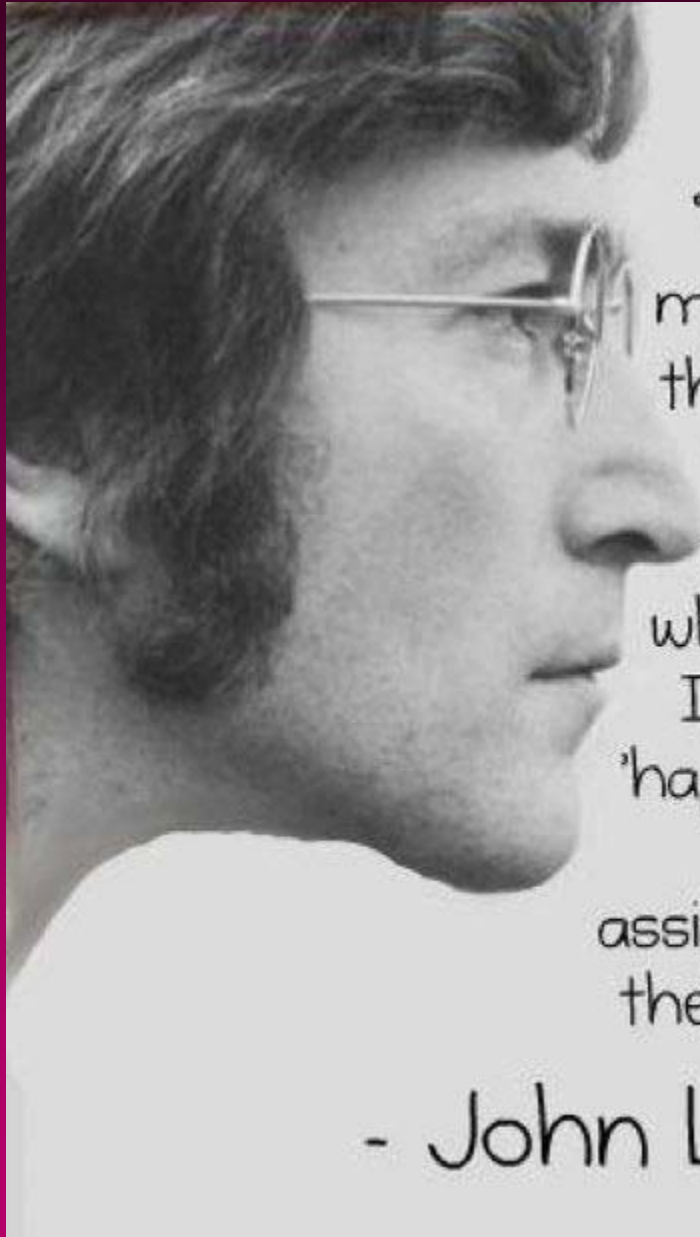




The School District of Waupaca

**Preliminary Budget Hearing
October 8, 2019
Budget Summary**



"When I was 5 years old, my mother always told me that happiness was the key to life. When I went to school, they asked me what I wanted to be when I grew up. I wrote down 'happy'. They told me I didn't understand the assignment, and I told them they didn't understand life."

- John Lennon

What Does a Parent Want?

- A Safe environment for their Children
- To be loved and nurtured by a loving staff
- To have their children uniquely developed as the unique individual they are and are to become.
- To be happy!

State of the District

The School District of Waupaca
is in an Excellent Financial Position,
one could argue perhaps the Best in the State Compared to 424
Other School District's

State of District

- Taxes down/Fund Equity is up/All employment contracts settled
- No More Long-term Debt
- Thank you to all the Stakeholders in this community that built our schools and wonderful facilities with their hard earned tax dollars. The district will do its due diligence to maintain and upgrade your facilities.
- Maintenance Building blueprint pay for self
- Athletic Complex - no referendum
- Health Insurance Premiums No Increase (2nd biggest expense in the district)
- Thank you for allowing me to be the district's Director of Business Services

Security

Over \$1M in upgrades in 2014

- 300 High Resolution Cameras throughout the district which the County & City Police Departments have access to on their phones.
- 3M safety glass protectant for weapon arsenals stopping bullets
- Kenwood handheld communication devices for multiple staff members
- Fob devices for door entry at all building with double entry vestibules

Security

- Cell phone antenna's inside district roofs ensuring cell phone reception in all areas
- Monthly protocol check in's with all building principals, maintenance, and the county sheriffs department to ensure communication protocols are working
- Random bag checks of students
- Parking lot upgrades keeping lanes open for response teams if needed
- All outside door locks rekeyed all keys accounted for.

The 2019-2020 Budget

- Built in this budget is One NEW Police Liaison officer.
- The district is working with the Chief of Police with regard to a sophisticated computer program which will give them access of pinpointing any intruders location
- The Safety Team is reviewing all other areas in a continuous effort to be proactive not reactive.

Zero Tolerance for this



 alamy stock photo

D0225Y
www.alamy.com



Life's most persistent and
urgent question is,

**what are
you doing
for
others?**



Fund 80 – Community Service Kid's Protection Program

- Premise to give children safe harbor who live in abusive families pulling them out of those families (Meth Parents etc..)
- 0-21 all ages whether they go to school in the district or not
- Working with county, social workers and guidance and corrections
- Rather than say it's someone else's problem and kick the can down the road do something about it
- Fund 80 is a tax outside the revenue limit by the school district. We can create anything together. What do we want to create?
- I want to Expand our vision of Fund 80 and it's moral purpose

Thank you

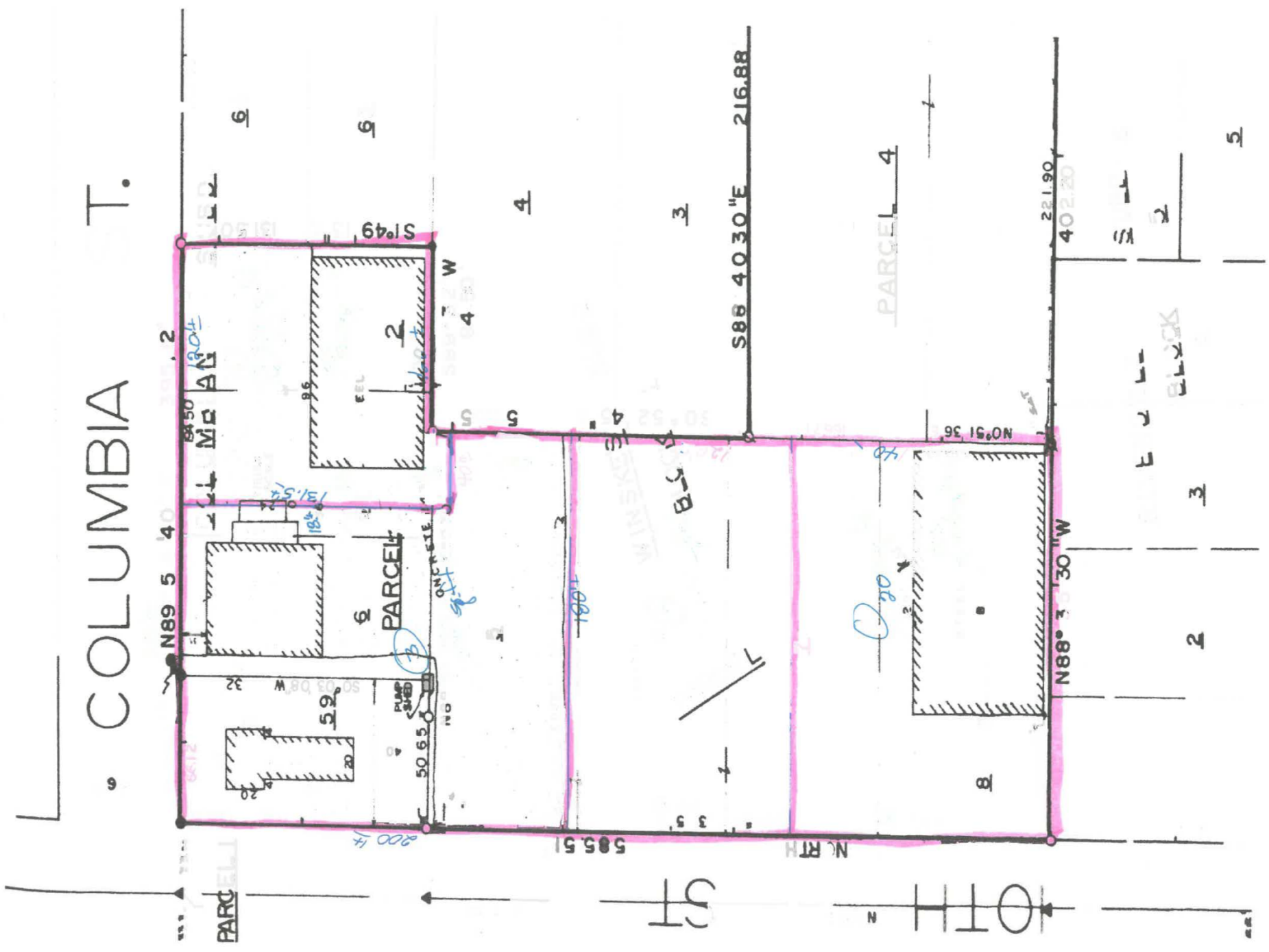
- Aaron Jenson for getting the district on the agenda for the October 2 City Planning Commission.

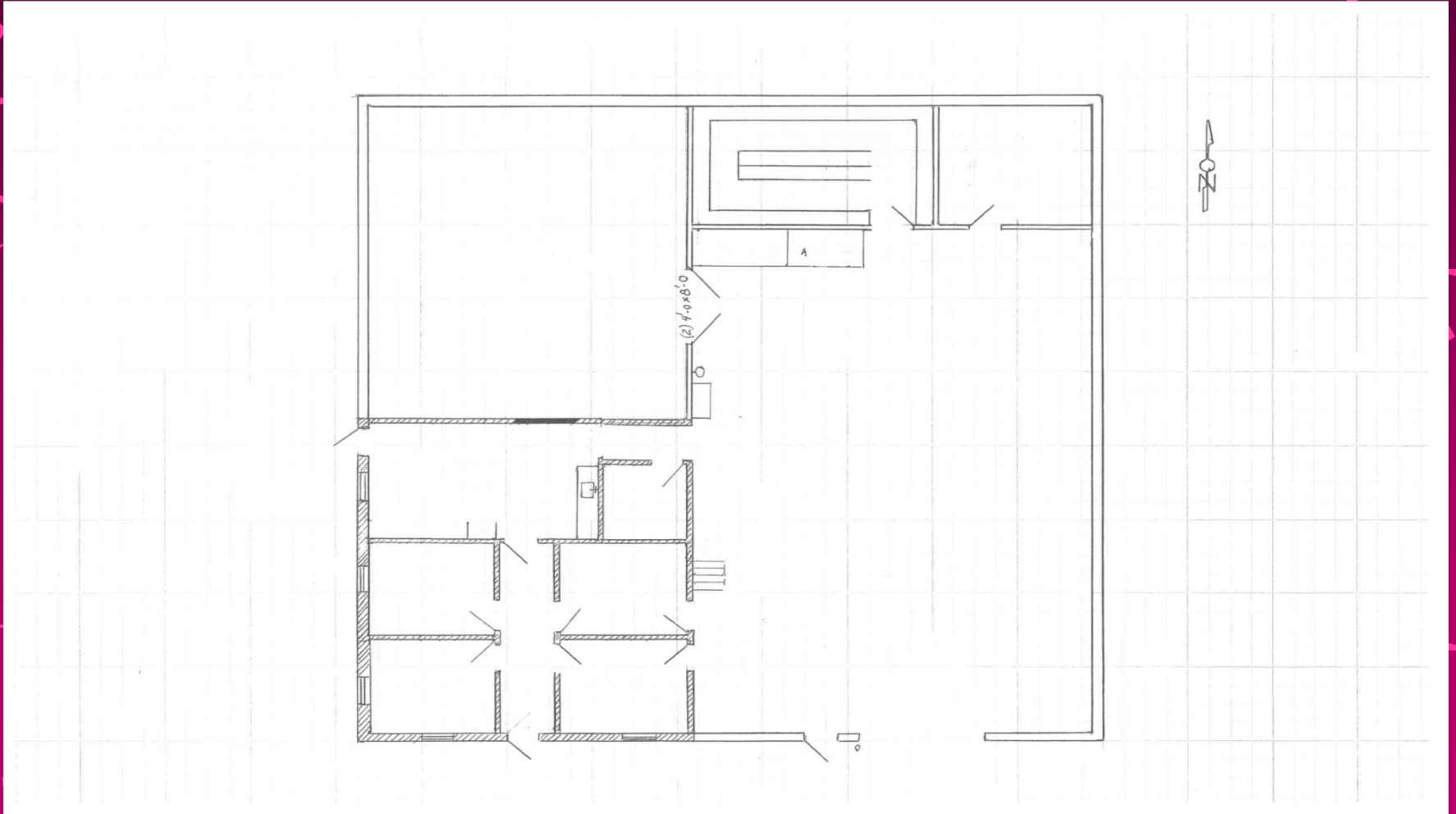
■ Making the most of District Assets - Business

- Haberkorn Field Sale
- Athletic Complex
- Maintenance Building sold to Hinder Brewing Co.
- Go-Riteway/District Bus Garage
- Maintenance move to Old Bus Garage
- Division of land Old Bus Garage land asset into quadrant parcels selling two of them (1 accepted offer already on the table)
- Sale of Assets using those proceeds to create new maintenance building on remaining parcel
- • No Referendums, No tax increases

COLUMBIA ST.

T.





Equitable

A Wounded knee story

- "If a man look upon any other man and estimates that man as less than himself, then he is stealing from the other. He is stealing the other's birthright – that of equality."
- -- [Neville Goddard](#)

Love always trumps Money

- **The measurement of equity is not by how much money is spent per student it's about how much love they are given which is immeasurable. Walk in any classroom and see for yourself, does each child have the tools they need? What are they going without? The answer is nothing, Measuring students as a monetary number is simplistic and compares what truly?**

LOVE > FEAR

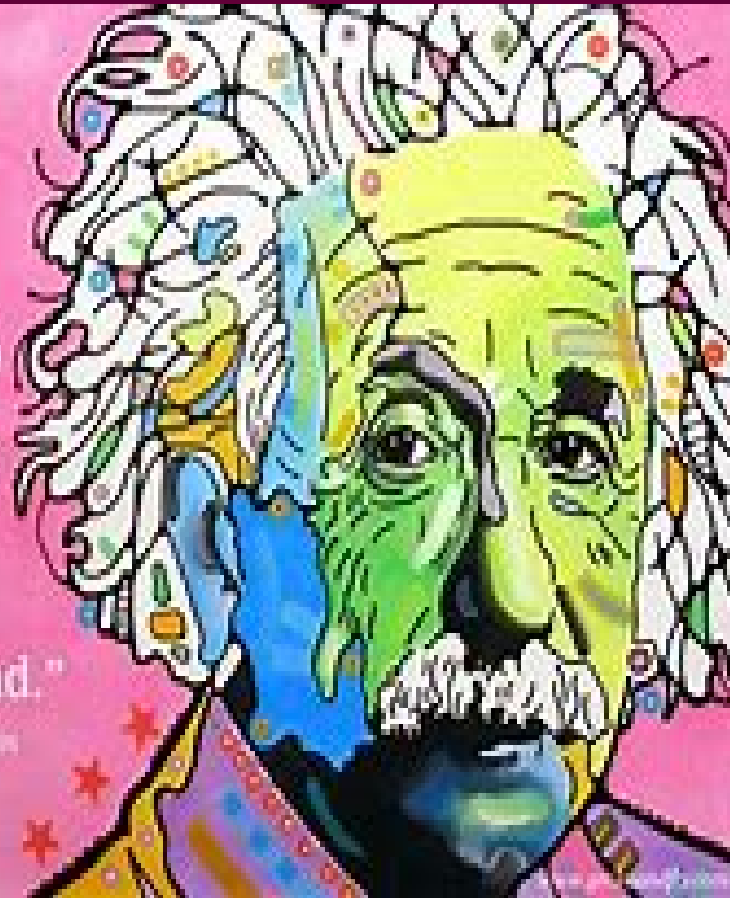


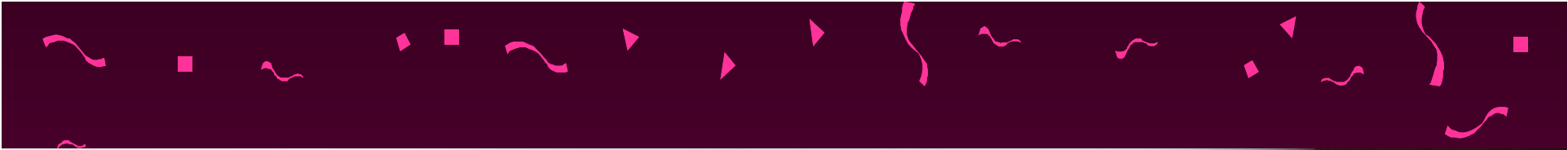


Imagination Creates

"Imagination is more important than knowledge. For knowledge is limited to all we now know and understand, while imagination embraces the entire world, and all there ever will be to know and understand."

— Albert Einstein



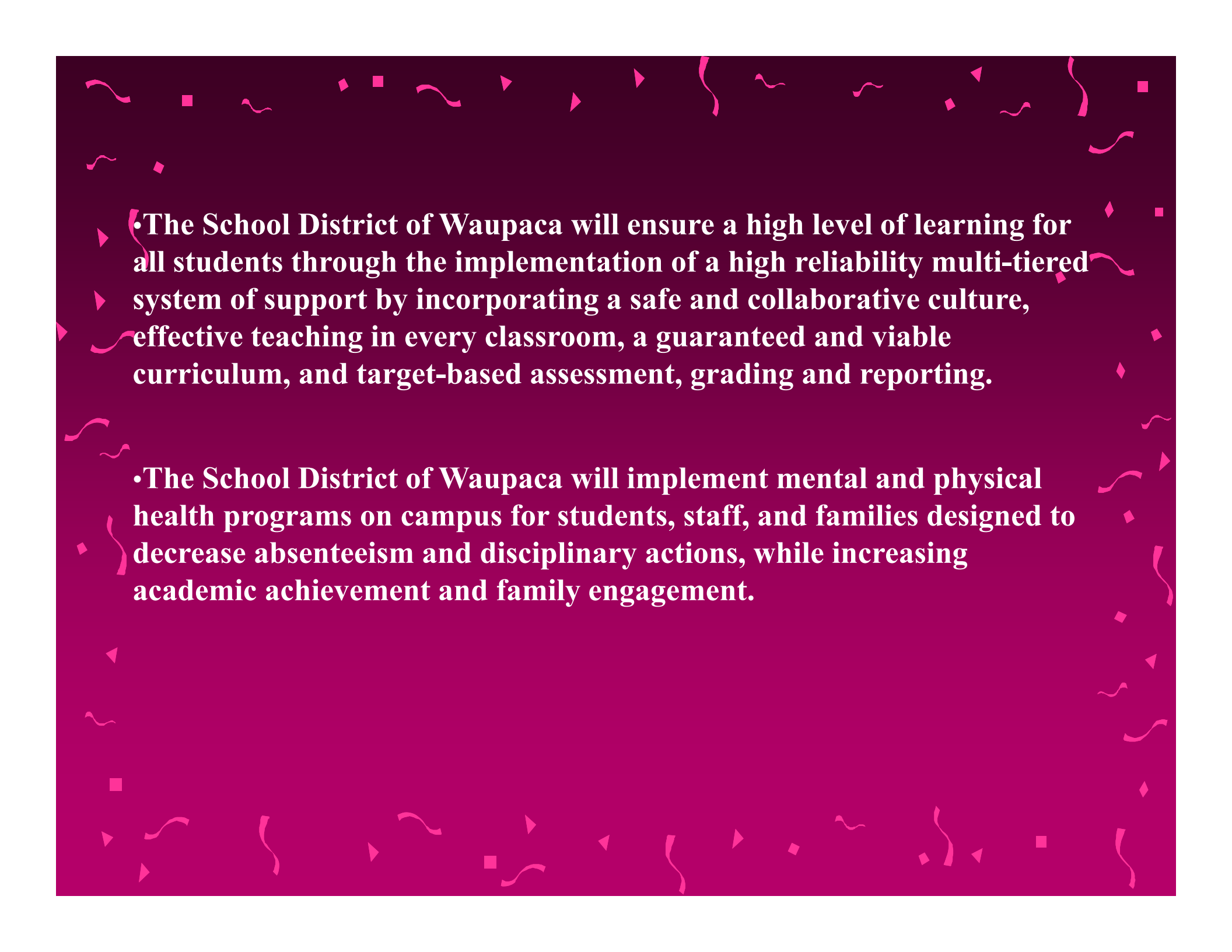








The School District of Waupaca is committed to excellence in education.

The mission of the School District of Waupaca is to develop our students' capabilities and confidence to achieve their dreams and make the world a better place. The District will provide a safe, compassionate environment while using community resources wisely.

A decorative border surrounds the text, featuring a mix of small squares, triangles, and wavy streamer-like shapes in shades of purple, blue, and pink.


•The School District of Waupaca will ensure a high level of learning for all students through the implementation of a high reliability multi-tiered system of support by incorporating a safe and collaborative culture, effective teaching in every classroom, a guaranteed and viable curriculum, and target-based assessment, grading and reporting.

•The School District of Waupaca will implement mental and physical health programs on campus for students, staff, and families designed to decrease absenteeism and disciplinary actions, while increasing academic achievement and family engagement.



“The world is changed by your example, not by your opinion.”

Paulo Coelho



- 
- ▶ **Being Impeccable with Your Word**
 - ▶ **Don't Take Anything Personally**
 - ▶ **Don't Make Assumptions (about others)**
 - ▶ **Always Do Your Best**
 - ▶ **Be Skeptical, but Learn to Listen**



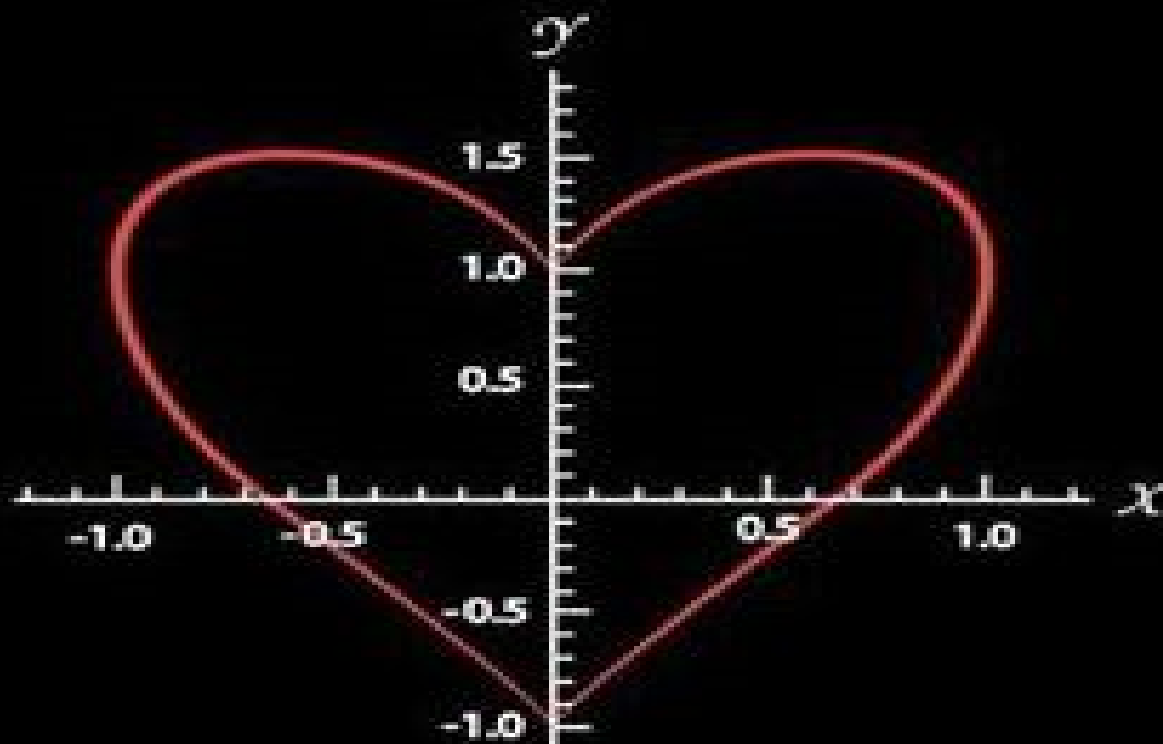
Balance



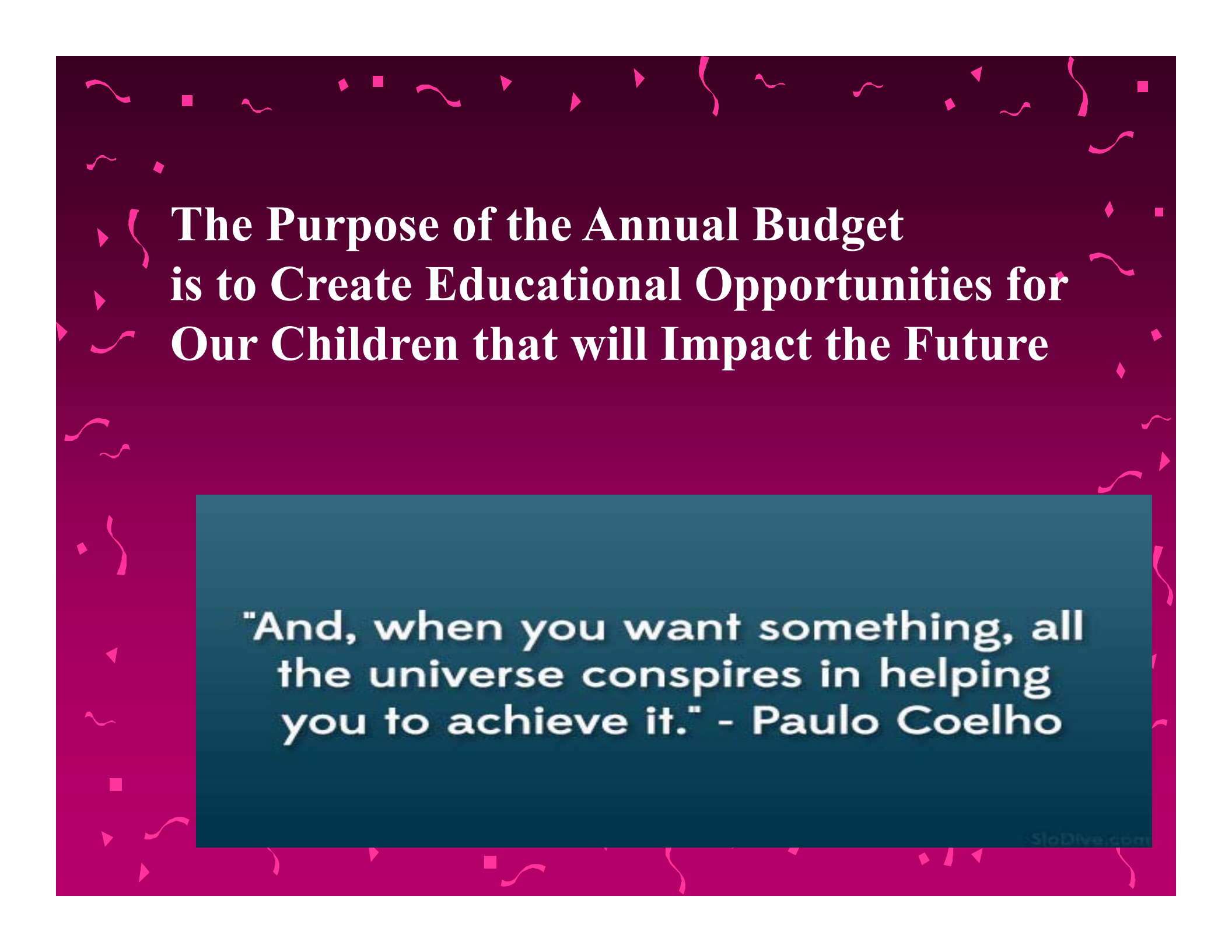
$$F(x, \dot{x}) \equiv \epsilon f(x, \dot{x}), \quad \dot{x} = \frac{dx}{dt}$$

THE LOVE FORMULA

$$x^2 + \left(y - \sqrt[3]{x^2}\right)^2 = 1$$





The slide features a vibrant pink background with a decorative border of pink confetti, including wavy lines, squares, and triangles. The main text is centered and reads:

**The Purpose of the Annual Budget
is to Create Educational Opportunities for
Our Children that will Impact the Future**

**"And, when you want something, all
the universe conspires in helping
you to achieve it." - Paulo Coelho**

The Annual Budget

- ▶ **Is a financial plan based upon budget priorities set throughout the year**
- ▶ **Annual Budget adjustments are made prior to the final Certification of General Aid**
- ▶ **The property tax levy to support the budget is submitted for consideration at the Budget Hearing**

Budget Priorities

- Provide an environment whereby children are safe, loved and uniquely developed.
- Addition of one new Police Liaison Officer
- Focus on balancing the needs of all stakeholders: students, staff, and community members to continue to deliver the best education possible.
- Continue to assess health insurance costs in conjunction with the Health Insurance Committee to reduce expenditures.
- Implement policies and procedures that ensure fiscal responsibility.

Budget Priorities

- Continue to align food service requirements by offering nutritious quality meals and ensure those qualifying for free & reduced meals are provided with them.
- Providing continuous environmental safety compliance in conjunction with the district's school safety consultant keeping the district up to date with the latest safety requirements.
- Continue district exploration of energy conservation methodologies.
- Provide financial solvency by continuing to prioritize budget items that are in the long-term best interest of students and taxpayers.
- Continue maintaining and improving the district's quality buildings and grounds and infrastructure such as the Middle School roof project last summer and Greenhouse removal as well as HVAC infrastructure upgrades.

Budget Priorities

- Go RiteWay transportation services will save the district approximately \$140,000 annually going forward compared to the district managing its own fleet.
- Provide Teacher & Support Staff Continuous Quality Professional Development.
- Continue “Safe Schools” Employee Required training for all staff (i.e. Bloodborne Pathogen Exposure Prevention, Child Abuse: Mandatory Reporting)
- Continue evaluating enrollment trends and develop long-range budget plans for the school district.

Potential Budget Roadblocks

Changes in laws and regulations of the state or federal government may render these assumptions incomplete or inaccurate.

Current state law regarding school finance may be altered in such a way as to reduce categorical funding and further reduce revenue limits.

This Annual Budget is adjusted in late October to reflect information that is current at that time.

Budget Factors

- District enrollment is estimated to decrease by twenty students from last year using the *Revenue Limit September Third Friday Count* methodology calculation. It is assumed the district will accept one hundred twenty-two students under the open enrollment/tuition waiver law and that one hundred twenty-eight students will leave the district under the open enrollment/tuition waiver law.
- \$181,000 in grant dollars will be applied to the district's charter School, Career Exploration Center (CEC) in its 2nd year of operation.
- 2019-2020 Health Insurance Premiums - No *increase* - 0%.

Budget Factors

- Replaced Positions due to Retirement or Resignations: 21.5 FTE Teachers, 15.5 FTE Support Staff, 3.0 FTE Administration, 1.0 FTE Nurse
- Added Positions: 2.25 FTE Teachers, 4 FTE Support Staff
- Non-Replaced Positions: 1.5 FTE Teachers, 1.0 FTE Administration

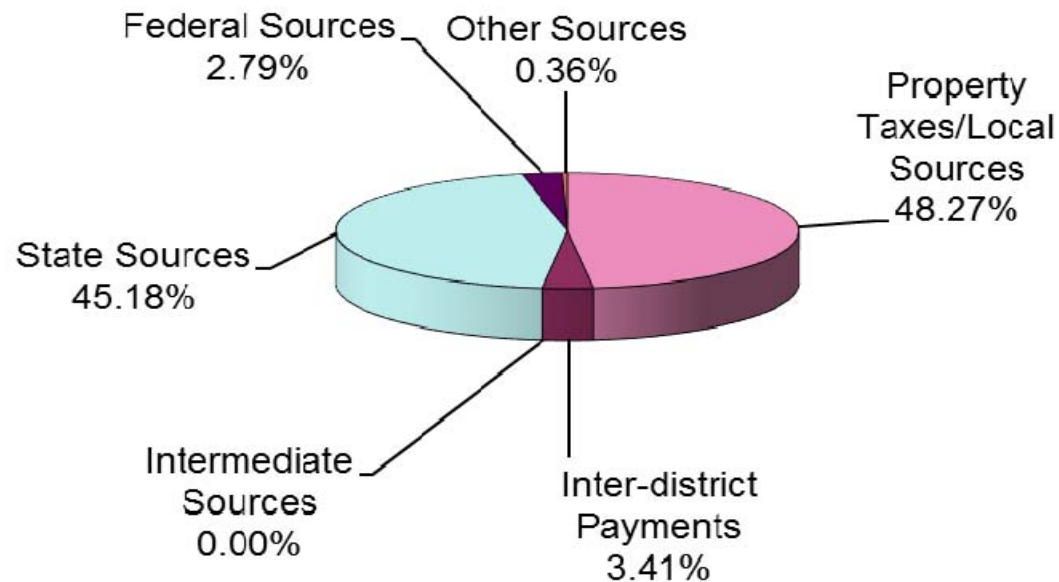
Where does the Money Come From?

School finance regulations specify the amount of dollars the district is permitted to raise from property taxes and general state aid. This amount is called the revenue limit.



The School District of Waupaca receives 93.45% of its money from these two sources

2019-2020 Projected Revenues by Source
(Note: Fund 10 Revenues only)



Where is the Money Spent?

Two different perspectives

□ Expenditures by Function

- Is the purpose for which the expenditure is made

□ Expenditures by object

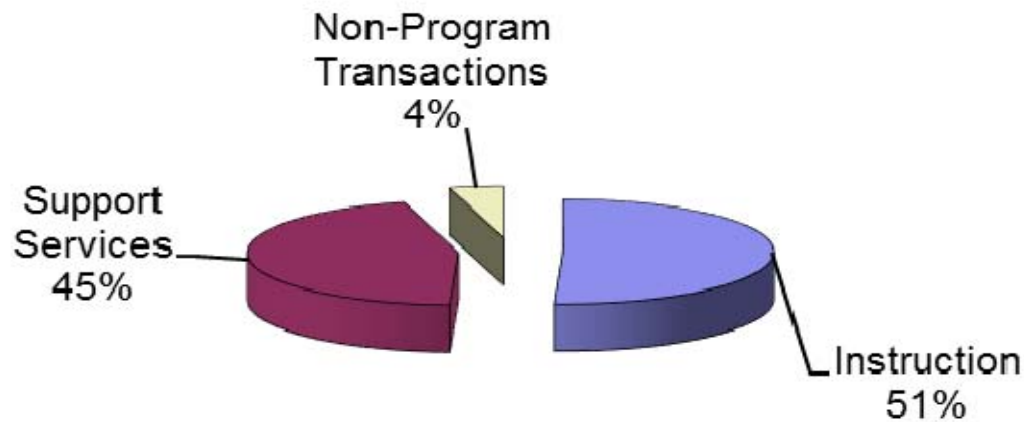
- Is the type of goods and services purchased.

Division of Expenditures by Function

- Instruction – 51%
- Pupil & Staff Support – 45%
 - Libraries, psychologists, counselors, nurses, therapists, transportation, co-curricular, athletics administration, utilities, building maintenance.
- Non- Program – 4%
 - open enrollment and general tuition payments.

Expenditures by Function

2019-2020
Projected Expenditures by Function
(Note: Fund 10 Expenditures only)



Division of Expenditures by Object

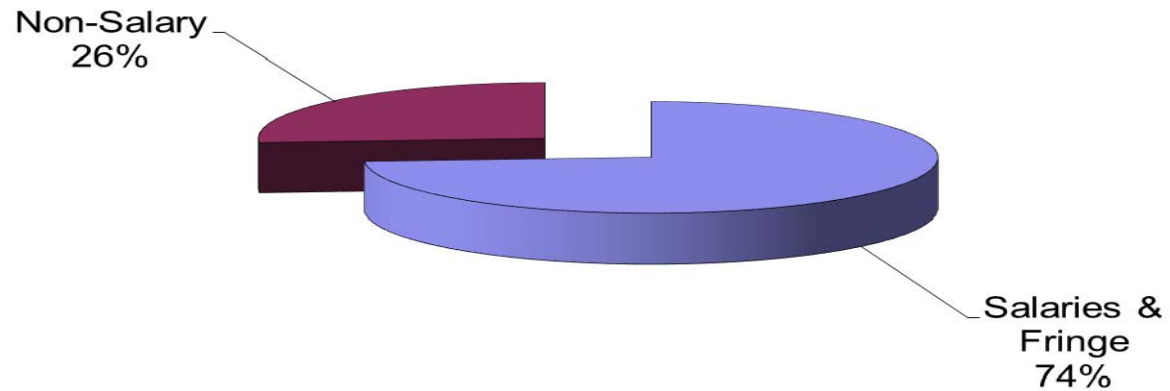
Wages and
Benefits 74%


Non-Salary
26%



Expenditures by Object

2019-2020 Projected Expenditures by Object (Note: Fund 10 Expenditures only)





The School District of Waupaca's Property Tax & Mill Rate

The property tax levy required to support the 2019-20 budget is estimated at \$12,721,733

Mill Rate per \$1000 Analysis



2015-2016 = \$11.63

2016-2017 = \$10.98

2017-2018 = \$10.79

2018-2019 = \$10.84

Projected

2019-2020 = \$7.86

Projected tax impact for a home valued at \$100,000

Last years mill rate \$10.84 per \$1000 of property value

This years projection of \$7.86 per \$1000 of property value.

Annual Impact = decrease of \$298.00



Annual Property Valuation Property Tax Impact

	2018-19	2019-20	Decrease
Mill Rate per \$1,000	\$10.84	\$7.86	-\$2.98

<u>Home Value</u>	2018-19	2019-20	Decrease
\$100,000	\$1,084	\$786	-\$298.00
\$150,000	\$1,626	\$1,179	-\$447.00
\$200,000	\$2,168	\$1,572	-\$596.00
\$250,000	\$2,710	\$1,965	-\$745.00

**Note: Potential Home Owner Property Tax Impact is driven by Overall District Property Valuation
(If a \$100,000 2019-20 home value increases in 2019-20 an actual tax decrease may not be seen)*

School District of Waupaca's Mill rate Pattern

School District Of Waupaca
Annual Mill Rate Pattern

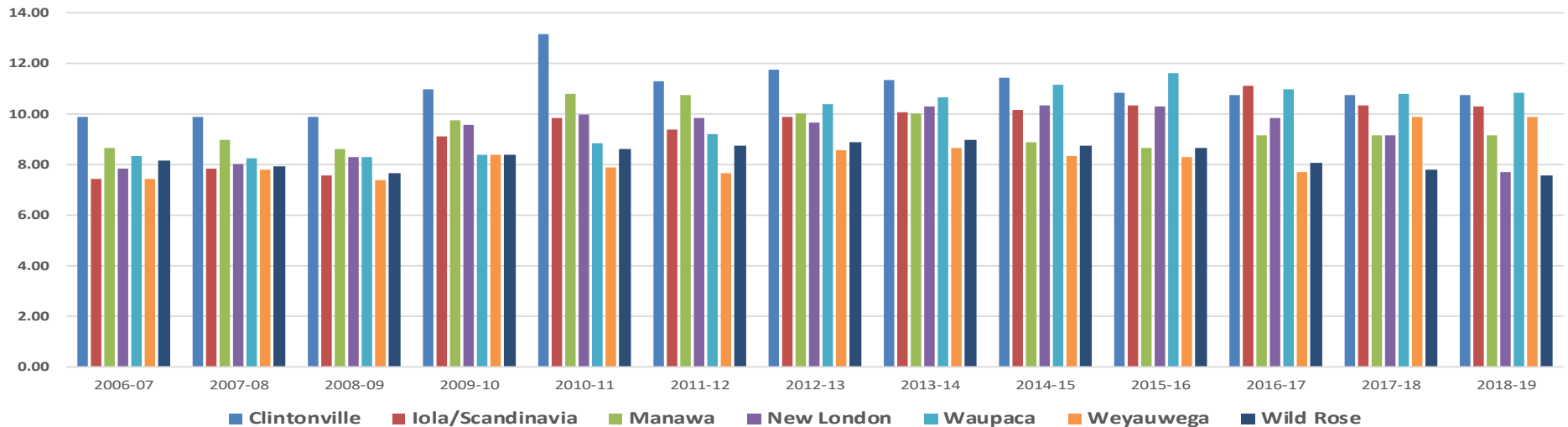


Surrounding School Districts Mill Rate Comparisons

Surrounding School Districts Mill Rate Comparisons

School District	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	*NOTE
Clintonville	9.89	9.89	9.87	10.97	13.17	11.31	11.74	11.35	11.41	10.86	10.76	10.77	10.74	ALL DISTRICTS TAX TO THE MAXIMUM EXCEPT WAUPACA
Iola/Scandinavia	7.44	7.86	7.57	9.11	9.83	9.40	9.89	10.09	10.17	10.34	11.11	10.32	10.30	
Manawa	8.64	8.96	8.63	9.73	10.80	10.75	10.01	10.02	8.91	8.66	9.14	9.14	9.14	
New London	7.86	8.02	8.32	9.58	9.96	9.83	9.68	10.31	10.35	10.31	9.83	9.16	7.73	
Waupaca	8.34	8.25	8.31	8.40	8.86	9.20	10.40	10.65	11.16	11.63	10.98	10.79	10.84	
Weyauwega	7.43	7.78	7.40	8.39	7.91	7.67	8.55	8.68	8.33	8.32	7.69	9.88	9.88	
Wild Rose	8.15	7.95	7.68	8.41	8.62	8.75	8.87	8.98	8.77	8.65	8.08	7.80	7.55	

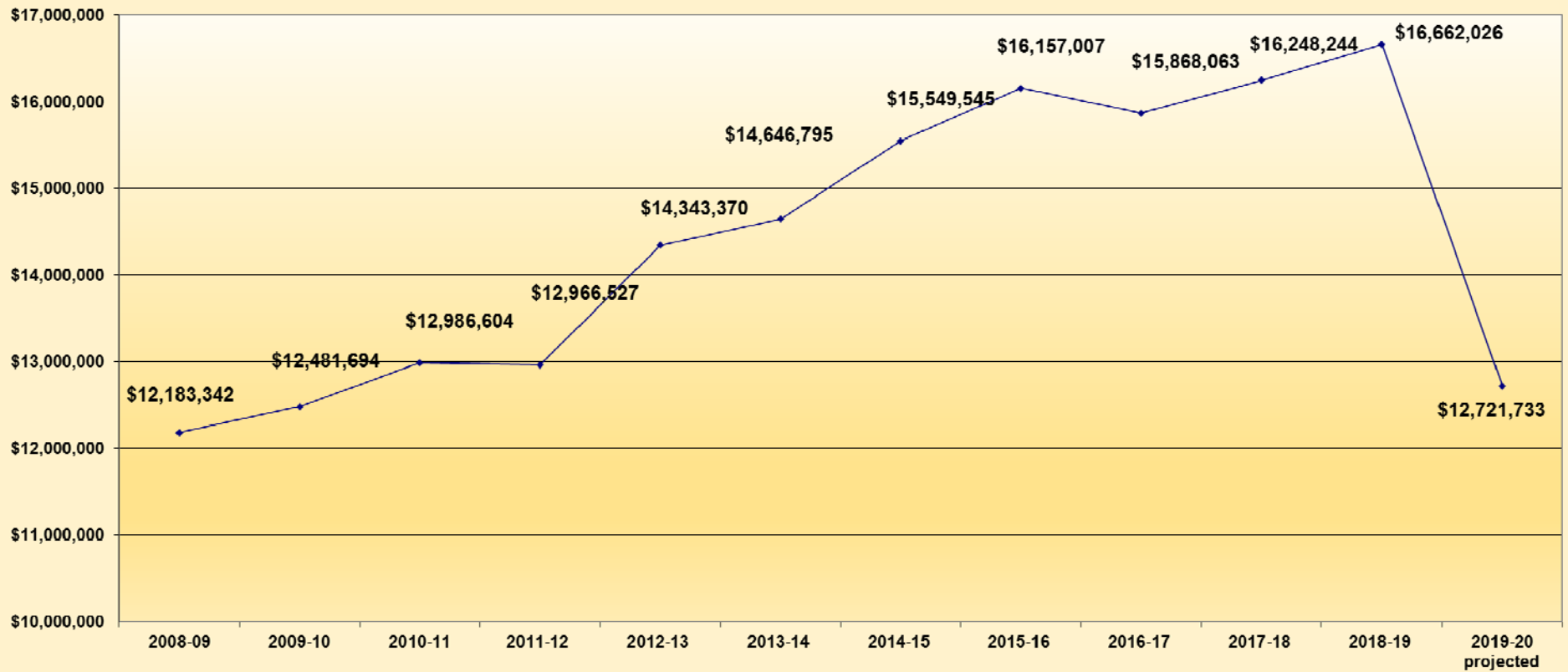
Surrounding School District's Mill Rate Comparisons



<u>Annual Tax Levy Comparisons</u>		
	<u>2019-20</u>	
<u>Potential Tax Levy Breakout</u>		
Fund 10 (General Fund)		\$12,505,477
Fund 38 (Capital Exp)		\$216,256
Fund 39 (Debt Service)		\$0
Property Chargeback		
Total Tax Levy (All Funds)		\$12,721,733
	<u>2018-19</u>	
<u>Potential Tax Levy Breakout</u>		
Fund 10 (General Fund)		\$13,579,276
Fund 38 (Capital Exp)		\$216,256
Fund 39 (Debt Service)		\$2,866,494
Property Chargeback		
Total Tax Levy (All Funds)		\$16,662,026
	<u>2017-18</u>	
<u>Potential Tax Levy Breakout</u>		
Fund 10 (General Fund)		\$12,862,614
Fund 38 (Capital Exp)		\$216,257
Fund 39 (Debt Service)		\$3,152,674
Property Chargeback		\$16,699
Total Tax Levy (All Funds)		\$16,248,244
	<u>2016-17</u>	
<u>Potential Tax Levy Breakout</u>		
Fund 10 (General Fund)		\$12,713,345
Fund 41 (Capital Exp)		\$0
Fund 39 (Debt Service)		\$3,154,718
Property Chargeback		\$0
Total Tax Levy (All Funds)		\$15,868,063

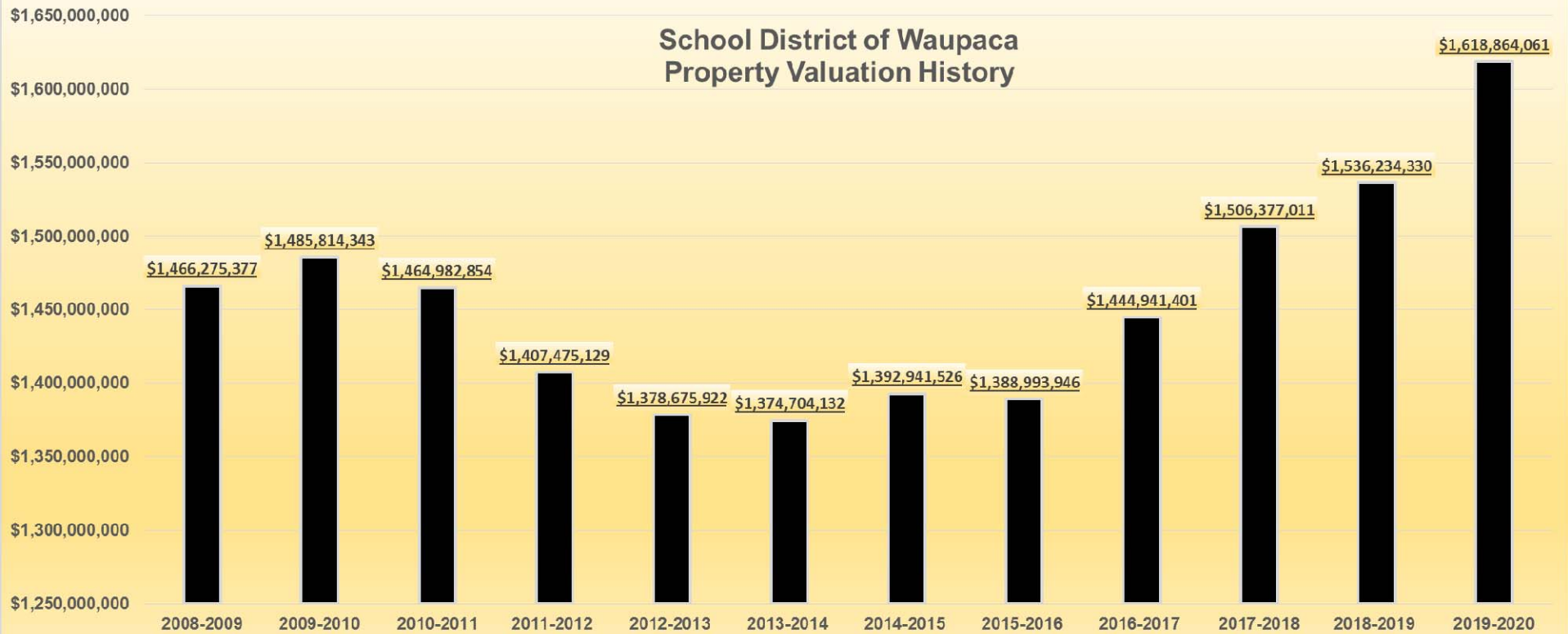
Historic Tax Dollars Collected

School District of Waupaca
Actual
Tax Dollars Collected



Property Valuation History

School District of Waupaca Property Valuation History



General Aid Loss Trend

School District of Waupaca
General State Aid Loss History

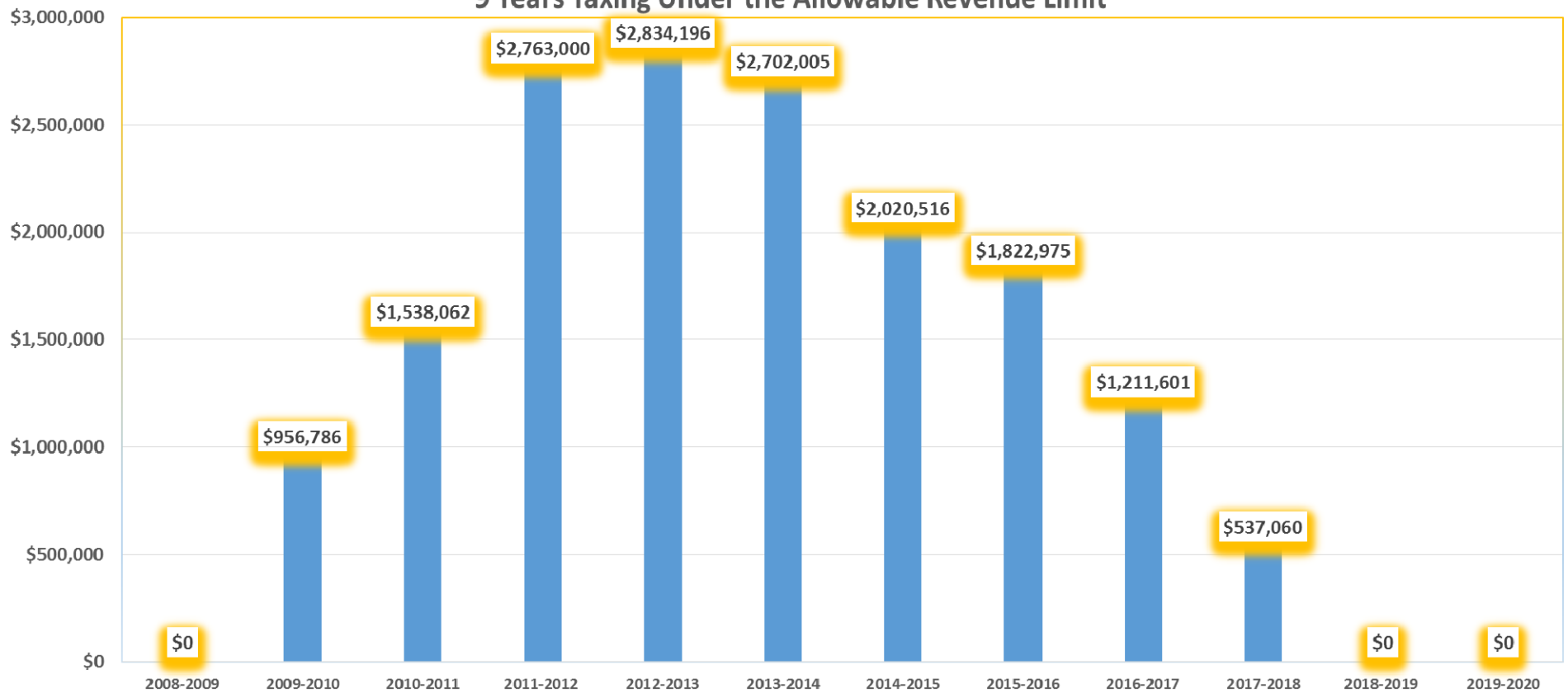


General Aid Loss & Tax Increase Relationship

<u>General State Aide Funding Reductions</u>														
<u>GENERAL AID LOSS 6 YEAR ANALYSIS</u>														
	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Estimate</u> <u>2019-20</u>	<u>Cumulative</u> <u>General Aid</u>	
October 15 General Aid Certification	\$12,344,296	\$11,489,947	\$10,702,000	\$9,633,578	\$8,884,464	\$8,914,248	\$8,557,473	\$8,272,398	\$8,489,974	\$8,686,404	\$8,385,453	\$9,612,800	<u>Loss</u>	
General Aid Loss		(\$854,349)	(\$787,947)	(\$1,068,422)	(\$749,114)	\$29,784	(\$356,775)	(\$285,075)	\$217,576	\$196,430	(\$300,951)	\$926,396	(\$3,032,447)	
<u>Fund 10 Taxes Levy</u>														
<u>Fund 10 Taxes</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Estimate</u> <u>2019-20</u>	<u>Cumulative</u> <u>Tax</u>	
District Fund 10 Tax Levy	\$9,323,611	\$9,523,611	\$9,923,611	\$9,776,265	\$11,093,370	\$11,288,109	\$12,194,715	\$12,797,229	\$12,713,345	\$12,954,607	\$13,579,276	\$12,505,477	<u>Increase</u>	
Tax Offset		\$200,000	\$400,000	(\$147,346)	\$1,317,105	\$194,739	\$906,606	\$602,514	(\$83,884)	\$241,262	\$624,669	(\$449,130)	\$3,806,535	
<u>Net Difference for General Aid Reductions</u>														\$774,088
<u>Taxing Below Allowable Tax Authority</u>														
<u>Fund 10 Under Levy</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Estimate</u> <u>2019-20</u>	<u>Cumulative</u> <u>Tax Payer Savings</u>	
Dollar Amount Below Revenue Cap	\$0	\$956,786	\$1,538,062	\$2,763,000	\$2,834,196	\$2,702,005	\$2,020,516	\$1,822,975	\$1,211,601	\$537,060	\$0	\$0	\$16,386,201	
Actual Fund 10 Tax Authority	\$9,323,611	\$10,480,397	\$11,461,673	\$12,539,265	\$13,927,566	\$13,990,114	\$14,215,231	\$14,620,204	\$13,924,946	\$13,491,667	\$13,579,276	\$12,505,477		

We Only Take What We Need

9 Years Taxing Under the Allowable Revenue Limit



Sound Fiscal Management

Since 2011 There have been 262 Referendums to exceed the Revenue Cap

Since 2011 The School District of Waupaca has operated Under the Revenue Cap by at least \$1M

Infrastructure ongoing upgrades/ facilities well maintained

Safety & Security initiatives installation State of the Art

Athletic Complex Built

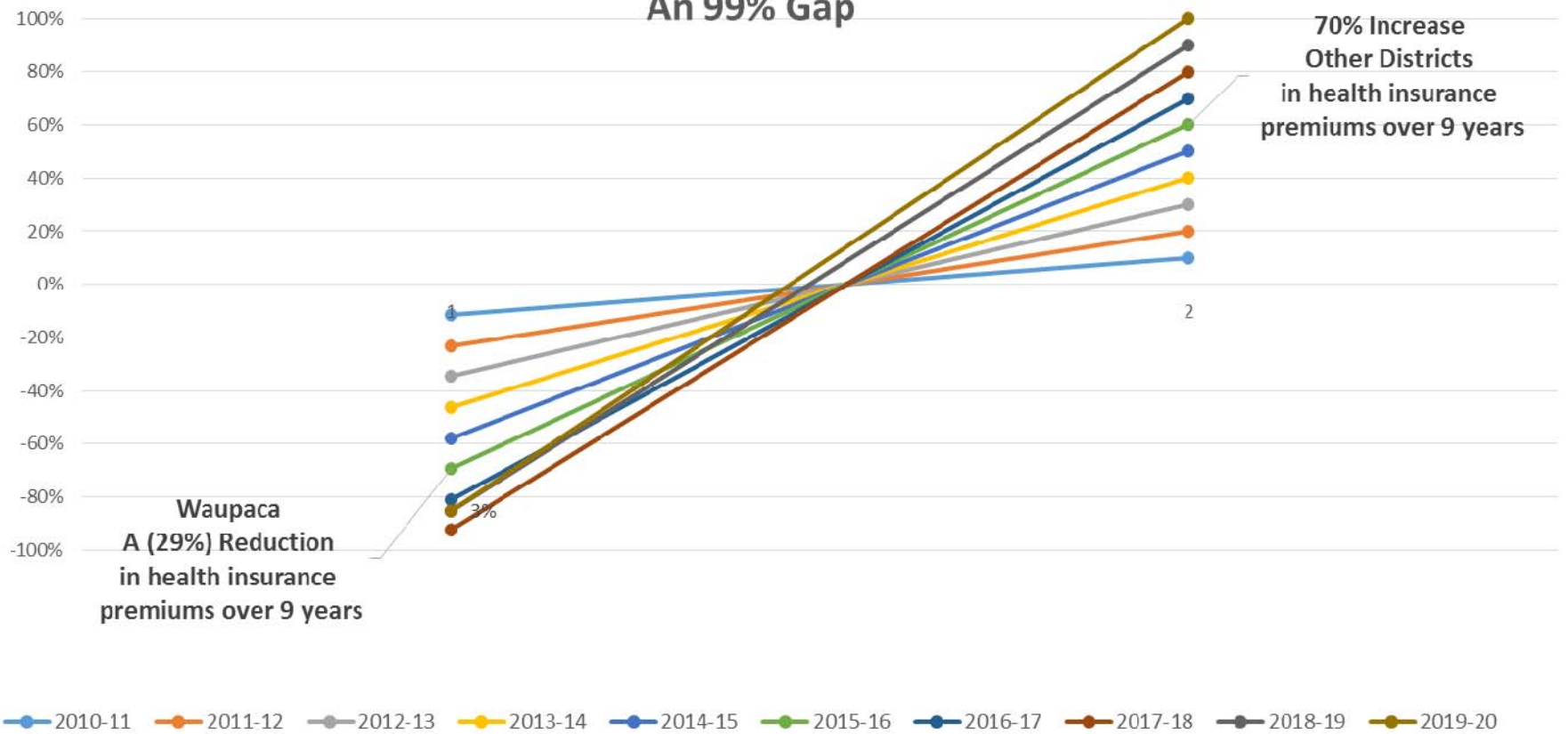
Staff Salaries Increased Annually

Professional Development Constant

High Student Achievement

Only 5 School District's out of 424 in a similar Fiscal Position

Health Insurance Premiums Comparisons An 99% Gap



\$1,934,347

Increase in Net Fiscal Position

School District Of Waupaca		
<u>Fund Balance History</u>		
<u>Fiscal Year</u>	<u>Fund Balance</u>	<u>Increase/Decrease</u>
2010-11	\$7,275,438	
2011-12	\$7,645,925	\$370,487
2012-13	\$7,901,694	\$255,769
2013-14	\$8,418,865	\$517,171
2014-15	\$8,504,436	\$85,571
2015-16	\$8,934,815	\$430,379
2016-17	\$9,548,046	\$613,231
2018-19	\$8,609,269	-\$938,777
2019-20	\$9,209,785	\$600,516
8 Year Fund Equity Position Increase		\$1,934,347

Fund Balance

- ▶ I would argue is the most important component to a district's finances/health and one should try to increase it each year and forget about Percent ratios to budget and expenses. Period! For expenses never go down NEVER.

Meaning Fund Balance should increase each year no matter what anyone tells you.

Excellent Quotes by Warren Buffet

On Earning: "Never depend on single income. Make investment to create a second source".

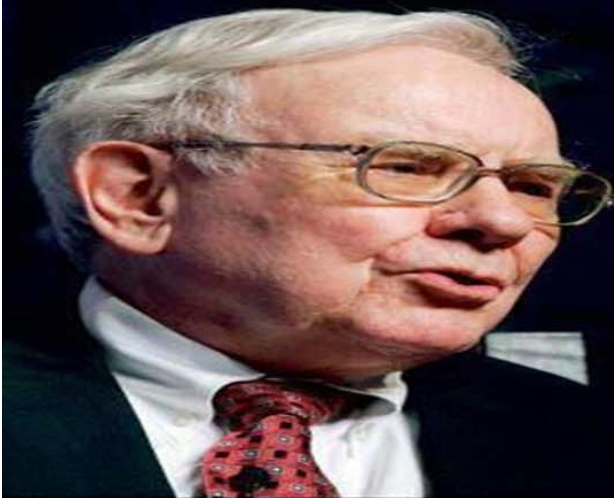
On Spending: "If you buy things you do not need, soon you will have to sell things you need".

On Savings: "Do not save what is left after spending, but spend what is left after saving".

On Taking Risk: "Never test the depth of river with both the feet".

On Investment: "Do not put all eggs in one basket".

On Expectations: "Honesty is very expensive gift. Do not expect it from cheap people".



Fiscal Strength/Purpose of Fund Balance

- Fund Balance is harder to build than to wipe out
- Don't get lost in % ratio of Budget/Expenses to Fund Balance for expenses always go up
- Put Waupaca in Verona WI who borrows \$4M a year in Short Term Borrowing
- Waupaca would attain the highest Moody's Bond Rating Available in Verona
- If Verona was in Waupaca it would have a terrible Bond Rating
- It's only economic business factors and median income that keeps Waupaca from attaining the highest Moody's Bond Rating Right Now Right Here! (Capital Position)
- Waupaca annually attains over \$100,000 in Interest Earnings (Revenue)
- Fund Balance should **NEVER** be used for compounded expenses such as salary increases
- Ability to react to emergency infrastructure needs

No More Long Term Debt

<u>2019-2020</u>					
Debt Service Fund 39					
Location	Source/ Object	Source/ Object name	Function	Function Name	Budget 2019-2020
		<u>Fund Balance</u>			\$0
		<u>Revenue</u>			
800	211	Property Tax	500000	District Wide	0
800	280	Interest on Investments	500000	District Wide	\$0
800	875		282000		
800	879		281000		
				Residual Equity Transfer	
				Total Revenue	\$0
				Total Fund Bal & Rev	\$0
		<u>Expenditures</u>			
800	673	Long Term Notes	281000	Long Term Capital Debt	
800	675	Long Term Bonds	281000	Long Term Capital Debt	\$0
800	675	Long Term Bonds	282000	Long Term Principal Refinanc	\$0
800	683	Interest LT Notes	281000	Long Term Capital Debt	
800	685	Interest LT Bonds	281000	Long Term Capital Debt	\$0
800	685		282000	Long Term Principal Refinanc	
800	690		282000	Other Refinance	
				Total Exp	\$0

Locker Repair/Replacement																		\$0	\$0
High School	20yr	\$20,000											\$26,160					\$26,160	\$1,744
Middle School	20yr	\$15,000											\$19,620					\$19,620	\$1,308
WLC Elementary	20yr	\$3,000					\$3,420											\$3,420	\$228
Chain Elementary	20yr	\$3,000					\$3,420											\$3,420	\$228
Transportation Buildings	20yr	\$3,000					\$3,420											\$3,420	\$228
Maintenance Buildings	20yr	\$3,000					\$3,420											\$3,420	\$228
District Office																			\$0
Cleaning Equipment																		\$0	\$0
Floor Scrubbers	5	\$7,000			\$7,588					\$8,588					\$9,548			\$25,704	\$1,714
Vacuums	Annual	\$700	\$720	\$740	\$760	\$782	\$804	\$826	\$849	\$873	\$898	\$923	\$948	\$975	\$1,002	\$1,030	\$1,059	\$13,189	\$879
Building Exteriors	5yr	\$5,000			\$5,420			\$5,840			\$6,260			\$6,680			\$7,100	\$31,300	\$2,087
Utility Vehicle/Lawn Equipment	10yr	\$83,000			\$94,620												\$117,860	\$212,480	\$14,165
Projected Inflation on Utility Costs	Base 2005	\$424,000	\$63,600	\$73,140	\$84,111	\$96,728	\$111,237	\$127,922	\$147,111	\$169,177	\$194,554	\$223,737	\$257,297	\$295,892	\$340,276	\$391,317	\$450,015	\$3,026,114	\$201,741
Inflation assumed per year:		15%																\$0	\$0
																		\$0	\$0
																		\$0	\$0
Annual Maintenance Contracts																		\$0	\$0
Due to projected budget deficit, funds unavailable for this portion of maintenance contracts	Annual	\$300,000	\$308,400	\$317,035	\$325,912	\$335,038	\$344,419	\$354,063	\$363,976	\$374,168	\$384,644	\$395,414	\$406,486	\$417,868	\$429,568	\$441,596	\$453,960	\$5,652,546	\$376,836
(This category covers all expenses for contracts for items such as lawn care, snowplow, HVAC, waste management, contracted custodial etc)																		\$0	\$0
(Inflation assumed at 3% per year)																		\$0	\$0
																		\$0	\$0
																		\$0	\$0
Annual Operations Maintenance																		\$0	\$0
Due to projected budget deficit, funds unavailable for this portion of maintenance contracts	Annual	\$153,000	\$157,284	\$161,688	\$166,215	\$170,869	\$175,654	\$180,572	\$185,628	\$190,825	\$196,169	\$201,661	\$207,308	\$213,112	\$219,080	\$225,214	\$231,520	\$2,882,799	\$192,187
(This category covers all non-salary expenses for items such as cleaning supplies, maintenance supplies, minor repairs & painting, floor refinishing, fire & safety equipment, etc.)																		\$0	\$0
(Inflation assumed at 3% per year)																		\$0	\$0
																		\$0	\$0
																		\$0	\$0
Property Insurance	Annual	\$65,767	\$67,608	\$69,502	\$71,448	\$73,448	\$75,505	\$77,619	\$79,792	\$82,026	\$84,323	\$86,684	\$89,111	\$91,606	\$94,171	\$96,808	\$99,519	\$1,239,170	\$82,611
Due to projected budget deficit, funds unavailable for this portion of maintenance contracts																		\$0	\$0
(Inflation assumed at 3% per year)																		\$0	\$0
																		\$0	\$0
																		\$0	\$0
TOTAL ALL ITEMS			\$790,568	\$1,562,172	\$971,269	\$1,013,331	\$925,050	\$4,024,007	\$992,997	\$1,046,526	\$1,075,566	\$1,142,059	\$1,259,284	\$1,252,458	\$1,346,602	\$1,414,978	\$1,764,756	\$20,581,622	\$1,372,108

Current Educational Cost Comparisons within the Surrounding School Districts

Most reliable Comparison Methods

Current Educational Costs (CEC)

Overall instruction & instructional support cost per student

Total Educational Cost (TEC)

CEC cost plus transportation and facility cost per student

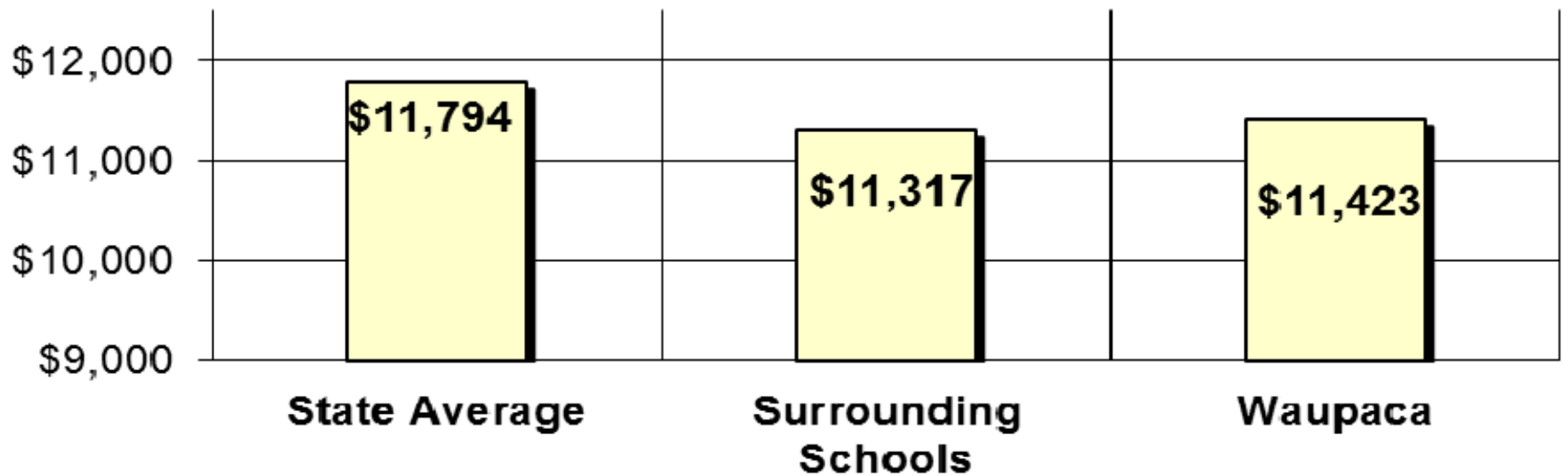
Surrounding School Districts Current Educational Cost Comparisons

2017-2018 School District Annual Report Data *							
Comparative Cost Data (Cost Per Member)		<u>Surrounding School Districts</u>					
	TOTAL CURRENT	TRANSPORTATION	FACILITY	TOTAL	FOOD AND	TOTAL	
	EDUCATION COST	COST	COST	EDUCATION COST	COMM SERVICE	DISTRICT COST	17-18
NAME	PER MEMBER (TCEC)	PER MEMBER	PER MEMBER	PER MEMBER (TEC)	PER MEMBER	PER MEMBER (TDC)	MEMBERSHIP
Clintonville	\$11,384	\$416	\$1,352	\$13,152	\$896	\$14,048	1,356
Iola-Scandinavia	\$11,553	\$457	\$949	\$12,959	\$820	\$13,779	696
Manawa	\$11,931	\$770	\$12	\$12,713	\$423	\$13,136	741
New London	\$10,044	\$616	\$1,439	\$12,099	\$477	\$12,576	2,442
Waupaca	\$11,423	\$424	\$2,247	\$14,094	\$569	\$14,662	2,144
Weyauwega-Fremont	\$11,067	\$526	\$1,689	\$13,282	\$548	\$13,829	834
Wild Rose	\$11,820	\$634	\$1,066	\$13,519	\$524	\$14,043	557
Group Average	\$11,317	\$549	\$1,251	\$13,117	\$608	\$13,725	1,253
Statewide Total	\$11,794	\$631	\$1,038	\$13,462	\$611	\$14,074	2,033

Surrounding School Districts Current Educational Cost Comparisons

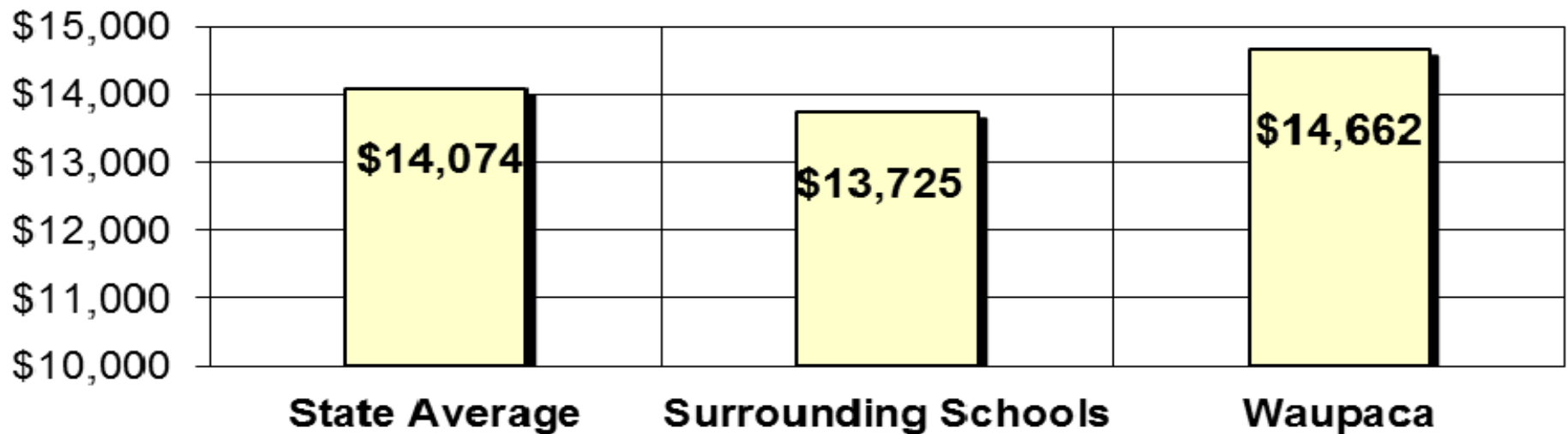
2017-2018 Surrounding Schools Current Educational Cost Comparison

**most current information available from DPI -
based upon 17-18 audited annual report*



Surrounding School Districts Total Educational Cost Comparisons

**2017-2018 Surrounding Schools
Total Educational Cost Comparison**
**most current information available from DPI -
based upon 17-18 audited annual report*



2017-2018 School District Annual Report Data *

Comparative Cost Data (Cost Per Member)

CESA 5 Cost Comparisons

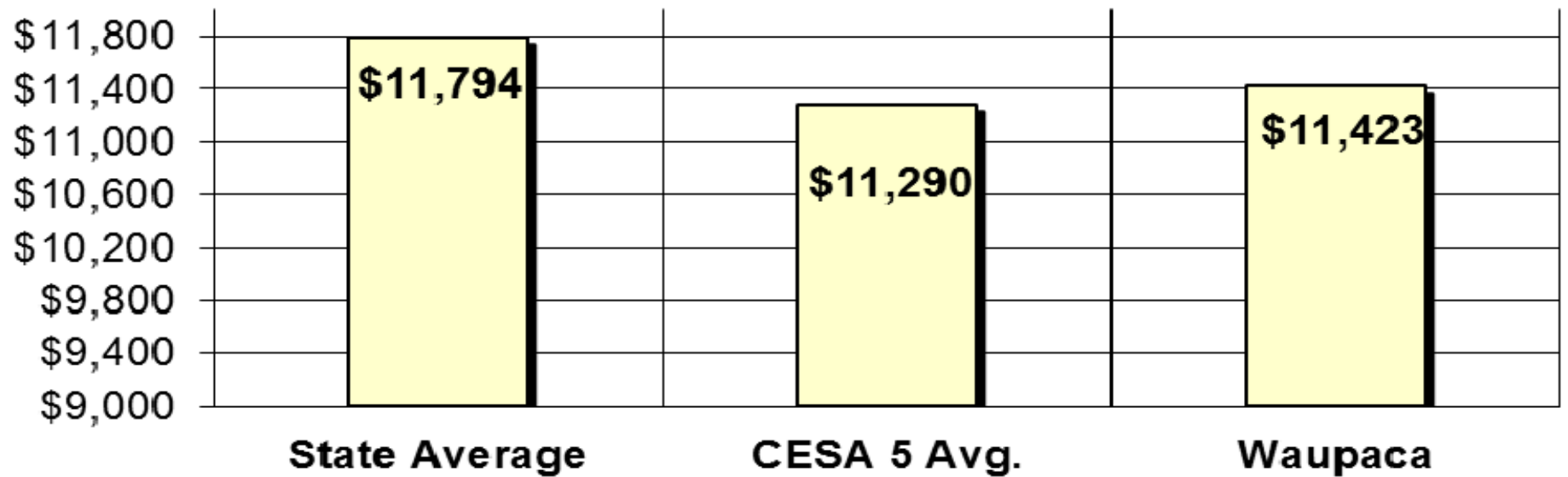
	TOTAL CURRENT	TRANSPORTATION	FACILITY	TOTAL	FOOD AND	TOTAL	
	EDUCATION COST	COST	COST	EDUCATION COST	COMM SERVICE	DISTRICT COST	17-18
NAME	PER MEMBER (TEC)	PER MEMBER	PER MEMBER	PER MEMBER (TEC)	PER MEMBER	PER MEMBER (TDC)	MEMBERSHIP
Adams-Friendship Area	\$11,228	\$680	\$1,682	\$13,590	\$734	\$14,323	1,663
Almond-Bancroft	\$11,479	\$924	\$1,252	\$13,655	\$456	\$14,111	454
Auburndale	\$10,564	\$737	\$1,301	\$12,601	\$396	\$12,997	808
Baraboo	\$10,689	\$436	\$1,196	\$12,320	\$681	\$13,001	2,984
Cambria-Friesland	\$12,872	\$877	\$330	\$14,079	\$1,149	\$15,227	391
Columbus	\$10,070	\$568	\$807	\$11,445	\$540	\$11,985	1,288
Fall River	\$11,161	\$254	\$738	\$12,153	\$608	\$12,761	531
Iola-Scandinavia	\$11,553	\$457	\$949	\$12,959	\$820	\$13,779	696
Lodi	\$11,810	\$806	\$1,077	\$13,693	\$678	\$14,371	1,538
Marshfield	\$10,833	\$498	\$625	\$11,956	\$443	\$12,399	3,974
Mauston	\$11,063	\$605	\$1,859	\$13,527	\$744	\$14,271	1,448
Montello	\$11,275	\$860	\$300	\$12,435	\$440	\$12,875	741
Necedah Area	\$11,396	\$730	\$1,009	\$13,134	\$595	\$13,729	727
Nekoosa	\$11,515	\$889	\$1,546	\$13,950	\$772	\$14,722	1,142
New Lisbon	\$11,391	\$690	\$1,095	\$13,176	\$582	\$13,757	633
Pardeeville Area	\$11,430	\$591	\$1,036	\$13,056	\$421	\$13,477	866
Pittsville	\$11,259	\$894	\$481	\$12,635	\$541	\$13,176	588
Port Edwards	\$13,261	\$595	\$109	\$13,965	\$471	\$14,437	407
Portage Community	\$11,159	\$480	\$59	\$11,698	\$488	\$12,186	2,322
Poynette	\$10,270	\$473	\$990	\$11,733	\$386	\$12,118	1,076
Princeton	\$11,197	\$453	\$66	\$11,716	\$337	\$12,053	409
Randolph	\$11,291	\$264	\$2,391	\$13,946	\$384	\$14,329	542
Reedsburg	\$10,967	\$477	\$588	\$12,032	\$512	\$12,544	2,761
Rio Community	\$13,749	\$724	\$278	\$14,751	\$672	\$15,423	435
Rosholt	\$11,663	\$803	\$0	\$12,466	\$367	\$12,833	556
Sauk Prairie	\$10,827	\$473	\$961	\$12,261	\$835	\$13,096	2,759
Stevens Point Area	\$10,337	\$748	\$89	\$11,173	\$470	\$11,643	7,564
Tomorrow River	\$10,004	\$518	\$929	\$11,452	\$645	\$12,097	968
Tri-County Area	\$11,751	\$604	\$0	\$12,355	\$584	\$12,940	638
Waupaca	\$11,423	\$424	\$2,247	\$14,094	\$569	\$14,662	2,144
Wautoma Area	\$11,169	\$421	\$278	\$11,868	\$587	\$12,455	1,405
Westfield	\$10,741	\$592	\$89	\$11,422	\$472	\$11,894	1,180
Wild Rose	\$11,820	\$634	\$1,066	\$13,519	\$524	\$14,043	557
Wisconsin Dells	\$10,997	\$562	\$298	\$11,857	\$458	\$12,316	1,765
Wisconsin Rapids	\$10,937	\$652	\$1,005	\$12,595	\$795	\$13,391	5,049
Group Average	\$11,290	\$611	\$821	\$12,722	\$576	\$13,298	1,515
Statewide Total	\$11,794	\$631	\$1,038	\$13,462	\$611	\$14,074	1,558

CESA 5

Current Educational Cost Comparisons

2017-2018 CESA 5 Current Educational Cost Comparison

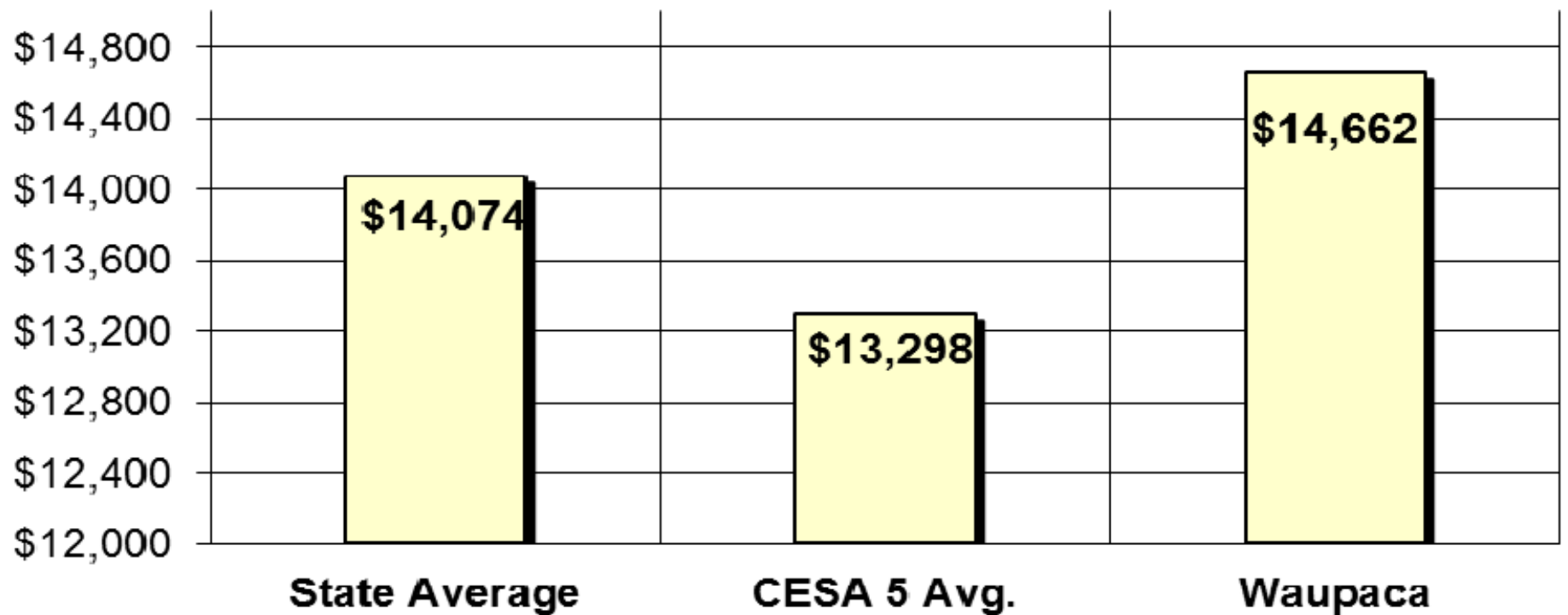
**most current information available from DPI -
based upon 17-18 audited annual report*



CESA 5

Total Educational Cost Comparisons

2017-2018 CESA 5
Total Educational Cost Comparison
**most current information available from DPI -
based upon 17-18 audited annual report*



Crazy Horse

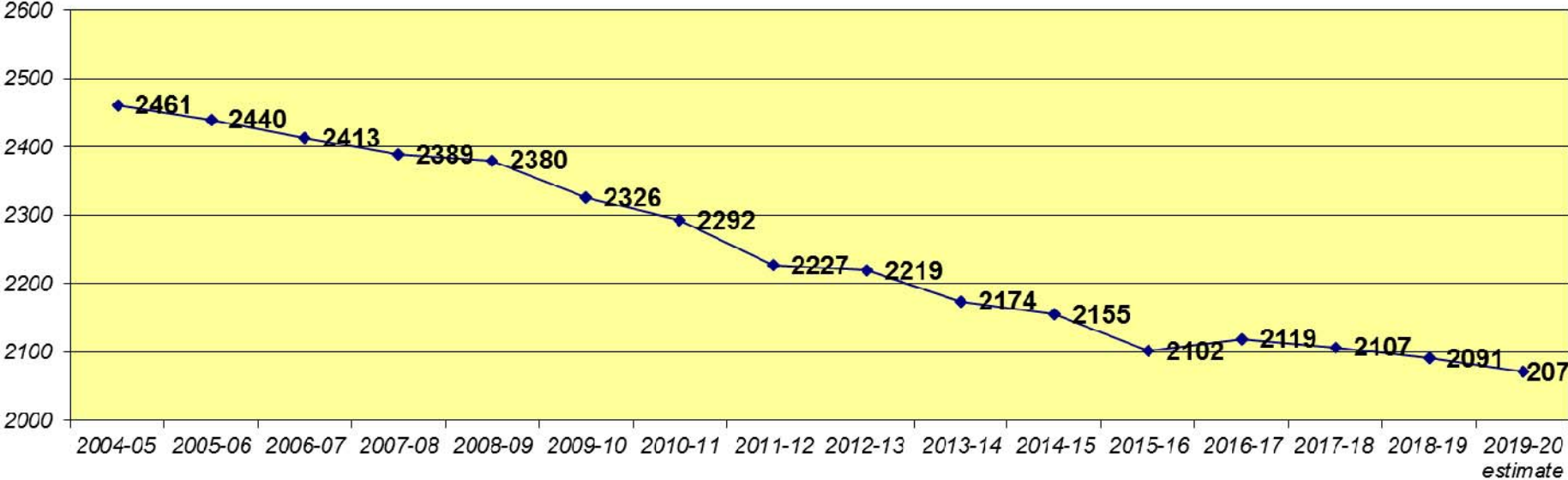


Treat the earth well: it was not given to you by your parents, it was loaned to you by your children. We do not inherit the Earth from our Ancestors, we borrow it from our Children.

Historic Enrollment Trend

School District of Waupaca Enrollment Trend

(based upon 3rd Friday Sept. Count- per revenue limit wksheet - includes Summer fte)



DISTRICT:	Waupaca	6195
DATA AS OF 8/2/2019, 8:35 AM		
Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 18-19 Revenue Limit		
2018-19 General Aid Certification (18-19 Line 12A, src 621)	+	8,385,453
2018-19 Computer Aid Received (18-19 Line 12C, Src 691)	+	38,290
2018-19 Hi Pov Aid (18-19 Line 12B, Src 628)	+	0
2018-19 Aid for Exempt Personal Property (18-19 Line 12D, Src 691)	+	38,887
2018-19 Fnd 10 Levy Cert (18-19 Line 14A, Levy 10 Src 211)	+	13,579,276
2018-19 Fnd 38 Levy Cert (18-19 Line 14B, Levy 38 Src 211)	+	216,256
2018-19 Fnd 41 Levy Cert (18-19 Line 14C, Levy 41 Src 211)	+	0
2018-19 Aid Penalty for Over Levy (18-19 FINAL Rev Limit Wksht)	-	0
2018-19 Total Levy for All Levied Non-Recurring Exemptions*	-	293,291
*NET 2019-20 Base Revenue Built from 18-19 Data (Line 1)	=	21,964,871
*For 2018-19 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expend, Environmental Remediation, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)		
September & Summer FTE Membership Averages		
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.		
Line 2: Base Avg:((16+.4ss)+(17+.4ss)+(18+.4ss)) / 3 =		2,106
	2016	2017
Summer FTE:	60	63
% (40,40,40)	24	25
Sept FTE:	2,095	2,082
Special Needs Vouchers FTE	0	0
New ICS - Independent Charter Schools FTE	0	0
Total FTE	2,119	2,107
	2017	2018
Summer FTE:	63	84
% (40,40,40)	25	34
Sept FTE:	2,082	2,057
Special Needs Vouchers FTE	0	0
New ICS - Independent Charter Schools FTE	0	0
Total FTE	2,107	2,091
Line 6: Curr Avg:((17+.4ss)+(18+.4ss)+(19+.4ss)) / 3 =		2,090
	2017	2018
Summer FTE:	63	84
% (40,40,40)	25	34
Sept FTE:	2,082	2,057
Special Needs Vouchers FTE	0	0
New ICS - Independent Charter Schools FTE	0	0
Total FTE	2,107	2,091
	2019	
Summer FTE:	84	84
% (40,40,40)	34	34
Sept FTE:	2,057	2,037
Special Needs Vouchers FTE	0	0
New ICS - Independent Charter Schools FTE	0	0
Total FTE	2,091	2,071
Line 10B: Declining Enrollment Exemption = Average FTE Loss (Line 2 - Line 6, if > 0)		
		169,675
	X 1.00	16
	=	16
X (Line 5, Maximum 2018-2019 Revenue per Memb) =		10,604.66
Non-Recurring Exemption Amount:		169,675
Fall 2019 Property Values (actuals have been loaded below)		
2019 TIF-Out Tax Apportionment Equalized Valuation		1,618,864,061

2019-2020 Revenue Limit Worksheet

1.	2018-19 Base Revenue (Funds 10, 38, 41)	(from left)	21,964,871
2.	Base Sept Membership Avg (2016+.4ss, 2017+.4ss, 2018+.4ss)/3	(from left)	2,106
3.	2018-19 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,429.66
4.	2019-20 Per Member Change (A+B+C)		175.00
	A. Allowed Per-Member Change	175.00	
	B. Low Rev Incr (Enter DPI Adjustment)	0.00	
	C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5.	2019-20 Maximum Revenue / Member (Ln 3 + Ln 4)		10,604.66
6.	Current Membership Avg (2017+.4ss, 2018+.4ss, 2019+.4ss)/3	(from left)	2,090
7.	2019-20 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	22,163,739
	A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	22,163,739	
	B. Hold Harmless Non-Recurring Exemption	0	
8.	Total 2019-20 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
	A. Prior Year Carryover	0	
	B. Transfer of Service	0	
	C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
	D. Federal Impact Aid Loss (2017-18 to 2018-19)	0	
	E. Recurring Referenda to Exceed (If 2019-20 is first year)	0	
9.	2019-20 Limit with Recurring Exemptions (Ln 7 + Ln 8)		22,163,739
10.	Total 2019-20 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		170,794
	A. Non-Recurring Referenda to Exceed 2019-20 Limit	0	
	B. Declining Enrollment Exemption for 2019-20 (from left)	169,675	
	C. Energy Efficiency Net Exemption for 2019-20 (see pg 4 for details)	0	
	D. Adjustment for Refunded or Rescinded Taxes, 2019-20	1,119	
	E. Prior Year Open Enrollment (uncounted pupil[s])	0	
	F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
	G. Environmental Remediation Exemption	0	
	H. WPCP and RPCP Private School Voucher Aid Deduction	0	
	I. SNSP Private School Voucher Aid Deduction	0	
11.	2019-20 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		22,334,533
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		9,612,800
	A. 2019-20 July 1 Aid Estimate → Cell is locked.	9,612,800	
	B. State Aid to High Poverty Districts (not all districts)	0	
	C. State Aid for Exempt Computers (Source 691)	0	
	D. State Aid for Exempt Personal Property (Source 691)	0	
	REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.		
13.	Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)		12,721,733
14.	Total Limited Revenue To Be Used (A+B+C)	Not >line 13	12,721,733
	Entries Required Below: Enter amnts needed by purpose and fund:		
	A. Gen Operations: Fnd 10 Src 211	12,505,477	(Proposed Fund 10)
	B. Non-Referendum Debt (inside limit) Fund 38 Src 211	216,256	(to Budget Rpt)
	C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15.	Total Revenue from Other Levies (A+B+C+D)		0
	A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	0	
	B. Community Services (Fund 80 Src 211)	0	(to Budget Rpt)
	C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
	D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16.	Total Fall, 2019 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)		12,721,733
	<i>Line 16 is the total levy to be apportioned in the PI-401.</i>	Levy Rate =	0.00785843

DPI Revenue Limit Reconciliation

Fund 10, PI-401	12,505,477.00		
Fund 38, PI-401	216,256.00		
Fund 41, PI-401	0.00		
	12,721,733.00		
Chargeback, PI-401	0.00		
Fund 39, PI-401	0.00		
Fund 80, PI-401	0.00		
Fund 48/Other, PI-401	0.00		
Total, PI-401	12,721,733.00		

Carryover Computation Based on Levy Information in the PI-401

FUND 10 REVENUE		
Source	Revenue Type	2019-2020 Budget Hearing Revenue Budget
211	Property Tax	\$12,505,477
212	Charge Back	
213	Mobile Home Tax	\$5,000
219	Other Taxes	\$30,000
249	Transportation Fees	
262	Sale of Supplies	
271	Admissions	\$30,000
280	Interest on Inv	\$100,000
291	Gifts	\$0
292	Student Fees - Other	\$33,000
293	Rental - Other	\$15,000
295	Summer School Revenues	
297	Student Fines	\$6,000
299	Misc Revenue (CEC Grant)	
316	State Aid Transit-Spec Ed	
317	Federal Aid/CESA	
341	Non-Open Enrollment Tuition	
343	Charges for Co-curr Other Dist	
345	Open Enrollment	\$900,000
381	Medicaid	
515	Non-Spec Ed State Aid	
517	Transit of State Aids (Co.)	
619		
612	Transportation Aid	\$75,000
613	Library Aid	\$87,348
695	Per Pupil Aid (\$742 per pupil line 6)	\$1,429,048
621	Equalization Aid	\$9,612,800
630	State Special Proj - #296	
630	State Special Proj - #522	
630	State Special Proj - #577	
630	State Special Proj - #583	
6630		
641	State Special Proj - #516 Youth App	
650	State SAGE Aid	\$545,000
660	State Rev thru Local Gov	\$9,000
690	4k Start Up Grant	
691	Computer Aid	\$77,000
699	CTE Incentive Grant	\$20,000
713	Vocational Education	\$21,189
730	Special Proj Grants-#387 Peer ment	
730	Special Proj Grants-#381 Prj Enrich	
730	Educator Effectivness	\$10,000
730	Charter School Grant	\$181,732
730	Special Proj Grants-#365	
730	Robtics	\$2,600
630	Safety Grant WI DOJ	\$55,509
751	Title I A - Basic Program-#141	\$331,045
751	Title I A -#149	\$34,961
751	Title II A -	\$68,920
751	Title III A -	\$1,045
752	Title IV A	\$22,729
763	Fed School to Work	
780	Federal Aid Received thru State	\$60,000
861	Sale of Fixed Assets	\$60,000
862	Land and Real Property Sales	
964	Insurance Refund	\$25,000
968	Debt Premium	
971	Other Refunds	
972	Non-Ded Refund Receipt	
981	Medicaid Reimbursement	
990	Miscellaneous	\$9,000
	TOTAL REVENUE	\$26,363,403

SCHOOL DISTRICT OF WAUPACA		
EXPENDITURE BUDGET BREAKOUT BY CATEGORY		
GENERAL FUND 10		
	2019-2020	2019-2020
	Budget	Budget Hearing
	<u>Percent</u>	<u>Budget</u>
Salary	47.9%	\$12,628,435
Fringe Benefits	15.9%	\$4,200,602
Operating Transfers (Spec Ed / Food Service Salary & Fringe)	9.9%	\$2,617,872
Non-Salary Expenses		
Elementary (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	1.2%	\$312,401
Middle School (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	0.5%	\$131,400
High School (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	0.9%	\$238,623
Maintenance / Operation	3.1%	\$812,755
Utilities	2.7%	\$712,000
Transportation	4.7%	\$1,232,000
Postage / Printing / Paper	0.1%	\$20,500
Telephone / Internet	0.1%	\$36,000
Technology	1.4%	\$379,500
Co-Curricular	0.0%	\$3,020
Open Enrollment	3.8%	\$990,000
CESA Payments	0.0%	\$10,000
Insurance	0.9%	\$242,221
Debt Service	0.0%	\$0
Other (Supplies, Equipment, Travel, Training, Admin, Board, Legal, etc.)	6.8%	\$1,796,074
TOTAL	100.0%	\$26,363,403

			<u>Actual</u>	<u>Projected</u>					
			<u>Beginning</u>	<u>Ending</u>					
			<u>Fund</u>	<u>Fund</u>					
			<u>Balance</u>	<u>Balance</u>					
<u>Fund</u>		<u>Budget</u>	<u>2019-2020</u>	<u>2019-2020</u>		FY18-19	FY17-18	FY16-17	FY15-16
						Actual	Actual	Actual	Actual
						Expenses	Expenses	Expenses	Expenses
10	<u>General Fund</u>								
	Salary	\$12,628,435				\$12,282,630	\$12,304,562	\$12,097,012	\$12,180,579
	Fringe Benefits	\$4,200,602				\$4,207,867	\$4,131,661	\$3,988,767	\$4,029,245
	Elementary Non-Salary	\$312,401				\$318,932	\$153,076	\$199,470	\$183,720
	Middle School Non-Salary	\$131,400				\$141,501	\$138,180	\$182,022	\$185,975
	High Non-Salary	\$238,623				\$253,889	\$273,494	\$229,806	\$246,977
	District Wide Non-Salary	\$6,234,070				\$6,247,505	\$6,559,734	\$4,899,433	\$4,663,641
	Transfers from Fund 27 & 50	\$2,617,872				\$2,444,031	\$2,456,605	\$2,134,750	\$2,011,656
	TOTAL FUND 10	\$26,363,403	\$9,209,785	\$9,209,784		\$25,896,355	\$26,017,312	\$23,731,260	\$23,501,792
21	Special Revenue Trust Fund	\$350,000	\$262,650	\$212,650		\$563,066	\$308,124	\$124,685	\$99,828
27	<u>Special Education</u>								
	Salary	\$2,980,347				\$2,799,304	\$2,776,104	\$2,637,842	\$2,426,721
	Fringe Benefits	\$830,417				\$785,598	\$790,990	\$711,116	\$674,244
	Non-Salary	\$281,119				\$339,198	\$355,588	\$218,251	\$236,679
	TOTAL FUND 27	\$4,091,883	\$0	\$0		\$3,924,099	\$3,922,682	\$3,567,209	\$3,337,644
38	State Trust Fund Loan	\$216,256	\$0	\$0		\$216,256			
39	Debt Service	\$0	\$0	\$0		\$3,019,005	\$3,181,343	\$3,181,005	\$6,933,473
41	Capital Projects	\$0	\$0	\$0		\$0	\$71,205	\$0	\$5,000
49	Capital Projects	\$100,000	\$47,229	\$69,229		\$11,476	\$1,587,766	\$859	\$30,066
		\$100,000	\$47,229	\$69,229		\$11,476	\$1,658,971	\$859	\$35,066
50	<u>Food Service</u>								
	Salary	\$503,696				\$0	\$650	\$472,795	\$471,358
	Fringe Benefits	\$89,642				\$0	\$0	\$81,649	\$81,832
	Non-Salary	\$498,000				\$1,051,306	\$1,218,477	\$533,310	\$527,225
	TOTAL FUND 50	\$1,091,338	\$0	-\$38,338		\$1,051,306	\$1,219,127	\$1,087,753	\$1,080,416
	TOTAL ALL FUNDS	\$32,212,881	\$9,519,664	\$9,453,326		\$34,681,564	\$36,307,560	\$31,692,771	\$34,988,219

Budget Publication Fund 10 All Operations

March, 2019

Recommended Format for Budget Adoption

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

Waupaca

6195

BUDGET ADOPTION 2019-20*

GENERAL FUND (FUND 10)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance (Account 930 000)	9,548,046.46	8,609,268.55	9,209,784.57
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	8,609,268.55	9,209,784.57	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	8,609,268.55	9,209,784.57	9,209,784.57
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
<i>Local Sources</i>			
210 Taxes	12,884,606.72	13,619,052.66	12,540,477.00
240 Payments for Services	13,205.20	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	32,582.24	30,207.68	30,000.00
280 Interest on Investments	62,583.31	101,459.13	100,000.00
290 Other Revenue, Local Sources	52,056.42	165,505.13	54,000.00
Subtotal Local Sources	13,045,033.89	13,916,224.60	12,724,477.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	911,294.00	901,426.00	900,000.00
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	911,294.00	901,426.00	900,000.00
<i>Other School Districts Outside Wisconsin</i>			
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
<i>Intermediate Sources</i>			
510 Transit of Aids	29,783.00	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	29,783.00	0.00	0.00
<i>State Sources</i>			
610 State Aid – Categorical	169,447.14	210,411.19	162,348.00
620 State Aid – General	8,686,404.00	8,385,453.00	9,612,800.00
630 DPI Special Project Grants	37,011.55	96,525.60	55,509.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	542,928.14	586,391.84	545,000.00
660 Other State Revenue Through Local Units	8,812.60	9,247.37	9,000.00
690 Other Revenue	986,435.61	1,493,398.11	1,526,048.00
Subtotal State Sources	10,431,039.04	10,781,427.11	11,910,705.00

Federal Sources			
710 Federal Aid - Categorical	17,509.00	19,037.50	21,189.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	153,486.00	216,731.80	194,332.00
750 IASA Grants	350,819.21	369,283.20	458,700.00
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	100,317.46	113,900.85	60,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	622,131.67	718,953.35	734,221.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	13,600.00	114,507.00	60,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	13,600.00	114,507.00	60,000.00
Other Revenues			
960 Adjustments	23,321.10	55,067.00	25,000.00
970 Refund of Disbursement	0.00	0.00	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	2,331.84	9,265.85	9,000.00
Subtotal Other Revenues	25,652.94	64,332.85	34,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	25,078,534.54	26,496,870.91	26,363,403.00

EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	4,588,769.22	4,576,247.29	4,738,570.00
120 000 Regular Curriculum	4,591,862.36	4,471,524.17	4,632,421.00
130 000 Vocational Curriculum	1,176,893.61	1,025,155.28	1,089,117.00
140 000 Physical Curriculum	678,590.87	729,598.65	739,535.00
160 000 Co-Curricular Activities	480,279.65	615,890.11	624,278.00
170 000 Other Special Needs	194,882.23	199,064.46	201,775.00
Subtotal Instruction	11,711,277.94	11,617,479.96	12,025,696.00
<i>Support Sources</i>			
210 000 Pupil Services	763,622.02	765,784.60	826,214.00
220 000 Instructional Staff Services	1,181,460.66	1,841,824.43	2,066,908.00
230 000 General Administration	628,280.85	636,969.72	695,644.00
240 000 School Building Administration	1,226,000.71	1,268,429.34	1,324,041.00
250 000 Business Administration	4,994,952.49	4,735,273.23	4,374,595.00
260 000 Central Services	1,551,775.08	928,299.01	957,445.00
270 000 Insurance & Judgments	262,531.05	233,965.84	237,152.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	169,460.80	244,505.78	247,836.00
Subtotal Support Sources	10,778,083.66	10,655,051.95	10,729,835.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	2,504,590.20	2,449,327.01	2,617,872.00
430 000 Instructional Service Payments	1,023,179.03	1,174,495.97	990,000.00
490 000 Other Non-Program Transactions	181.62	0.00	0.00
Subtotal Non-Program Transactions	3,527,950.85	3,623,822.98	3,607,872.00
TOTAL EXPENDITURES & OTHER FINANCING USES	26,017,312.45	25,896,354.89	26,363,403.00

Fund 21

Donations/Fundraising

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	97,998.10	244,549.69	262,649.99
900 000 Ending Fund Balance	244,549.69	262,649.99	212,649.99
REVENUES & OTHER FINANCING SOURCES	454,676.01	581,166.53	300,000.00
100 000 Instruction	77,435.66	0.00	0.00
200 000 Support Services	230,688.76	563,066.23	350,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	308,124.42	563,066.23	350,000.00

Fund 27 Special Education

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	2,456,605.08	2,449,327.01	2,617,872.00
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	42,922.07	55,583.92	55,000.00
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	42,922.07	55,583.92	55,000.00
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	19,241.33	0.00	16,000.00
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	19,241.33	0.00	16,000.00
State Sources			
610 State Aid – Categorical	747,882.00	791,306.00	774,271.00
620 State Aid – General	1,210.00	4,665.00	4,000.00
630 DPI Special Project Grants	0.00	23,009.00	10,000.00
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	14,000.00	6,000.00	5,000.00
Subtotal State Sources	763,092.00	824,980.00	793,271.00
Federal Sources			
710 Federal Aid - Categorical	0.00	1,247.00	0.00
730 DPI Special Project Grants	466,858.00	460,400.00	469,740.00
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	173,964.03	145,976.79	140,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	640,822.03	607,623.79	609,740.00
Other Financing Sources		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	350.00	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	350.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	3,922,682.51	3,937,864.72	4,091,883.00

EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	0.00	81,296.00	84,772.00
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	3,008,541.25	2,914,218.35	3,038,823.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	623.26	0.00
Subtotal Instruction	3,008,541.25	2,996,137.61	3,123,595.00
<i>Support Sources</i>			
210 000 Pupil Services	495,557.44	501,010.01	522,432.00
220 000 Instructional Staff Services	207,361.65	232,971.70	242,933.00
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	79,594.05	807.22	842.00
260 000 Central Services	0.00	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	782,513.14	734,788.93	766,207.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	103,412.29	182,506.02	190,309.00
490 000 Other Non-Program Transactions	28,215.83	10,666.13	11,772.00
Subtotal Non-Program Transactions	131,628.12	193,172.15	202,081.00
TOTAL EXPENDTURES & OTHER FINANCING USES	3,922,682.51	3,924,098.69	4,091,883.00

Fund 38

State Trust Fund Loan

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	156,678.36	128,010.57	0.42
900 000 ENDING FUND BALANCES	128,010.57	0.42	0.42
TOTAL REVENUES & OTHER FINANCING SOURCES	3,368,931.00	3,107,251.14	216,256.00
281 000 Long-Term Capital Debt	3,397,598.79	3,235,261.29	216,256.00
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	3,397,598.79	3,235,261.29	216,256.00
842 000 INDEBTEDNESS, END OF YEAR	3,773,798.50	0.00	0.00

Fund 41 & 49 Capital Projects

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	242,943.05	17,355.40	47,229.40
900 000 Ending Fund Balance	17,355.40	47,229.40	69,229.40
TOTAL REVENUES & OTHER FINANCING SOURCES	1,433,383.54	41,350.00	122,000.00
100 000 Instructional Services	18,079.33	0.00	0.00
200 000 Support Services	1,640,891.86	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	11,476.00	100,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,658,971.19	11,476.00	100,000.00

Fund 50 Food Service

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	93,950.42	(0.00)	(0.00)
900 000 ENDING FUND BALANCE	(0.00)	(0.00)	(0.00)
TOTAL REVENUES & OTHER FINANCING SOURCES	1,125,176.64	1,051,306.07	1,091,338.00
200 000 Support Services	1,219,127.06	1,051,306.07	1,091,338.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,219,127.06	1,051,306.07	1,091,338.00

School District of Waupaca
BUDGET PUBLICATION, 2019-20
Required Published Budget Summary Format

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

GENERAL FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	9,548,046.46	8,609,268.55	9,209,784.57
Ending Fund Balance	8,609,268.55	9,209,784.57	9,209,784.57
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	13,045,033.89	13,916,224.60	12,724,477.00
Inter-district Payments (Source 300 + 400)	911,294.00	901,426.00	900,000.00
Intermediate Sources (Source 500)	29,783.00	0.00	0.00
State Sources (Source 600)	10,431,039.04	10,781,427.11	11,910,705.00
Federal Sources (Source 700)	622,131.67	718,953.35	734,221.00
All Other Sources (Source 800 + 900)	39,252.94	178,839.85	94,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	25,078,534.54	26,496,870.91	26,363,403.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	11,711,277.94	11,617,479.96	12,025,696.00
Support Services (Function 200 000)	10,778,083.66	10,655,051.95	10,729,835.00
Non-Program Transactions (Function 400 000)	3,527,950.85	3,623,822.98	3,607,872.00
TOTAL EXPENDITURES & OTHER FINANCING USES	26,017,312.45	25,896,354.89	26,363,403.00

SPECIAL PROJECTS FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	97,998.10	244,549.69	262,649.99
Ending Fund Balance	244,549.69	276,416.02	212,649.99
REVENUES & OTHER FINANCING SOURCES	4,377,358.52	4,519,031.25	4,391,883.00
EXPENDITURES & OTHER FINANCING USES	4,230,806.93	4,487,164.92	4,441,883.00

DEBT SERVICE FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	156,678.36	128,010.57	0.42
Ending Fund Balance	128,010.57	0.42	0.42
REVENUES & OTHER FINANCING SOURCES	3,368,931.00	3,107,251.14	216,256.00
EXPENDITURES & OTHER FINANCING USES	3,397,598.79	3,235,261.29	216,256.00

CAPITAL PROJECTS FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	242,943.05	17,355.40	47,229.40
Ending Fund Balance	17,355.40	47,229.40	69,229.40
REVENUES & OTHER FINANCING SOURCES	1,433,383.54	41,350.00	122,000.00
EXPENDITURES & OTHER FINANCING USES	1,658,971.19	11,476.00	100,000.00
FOOD SERVICE FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance	93,950.42	(0.00)	(0.00)
Ending Fund Balance	(0.00)	(0.00)	(0.00)
REVENUES & OTHER FINANCING SOURCES	1,125,176.64	1,051,306.07	1,091,338.00
EXPENDITURES & OTHER FINANCING USES	1,219,127.06	1,051,306.07	1,091,338.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
GROSS TOTAL EXPENDITURES -- ALL FUNDS	36,523,816.42	34,681,563.17	32,212,880.00
Interfund Transfers (Source 100) - ALL FUNDS	2,504,590.20	2,449,327.01	2,617,872.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	34,019,226.22	32,232,236.16	29,595,008.00
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-5.25%	-8.18%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
General Fund	12,862,614.00	13,579,276.00	12,505,477.00
Referendum Debt Service Fund	3,152,574.00	2,866,494.00	0.00
Non-Referendum Debt Service Fund	216,257.00	216,256.00	216,256.00
Capital Expansion Fund	0.00	0.00	0.00
Property Chargeback	16,699.00	0.00	0.00
TOTAL SCHOOL LEVY	16,248,144.00	16,662,026.00	12,721,733.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		2.55%	-23.65%

2018-2019
Proposed Fund Balance Designation

2018-19		2019-20
End of Year	Revenues vs. Expenditures	Plus/Minus from Prior Year
		\$600,516
\$1,095,436	OPEB Designated Fund Balance	\$1,095,436
\$0	Designated Debt Reduction	\$0
\$7,513,833	Designated Fund Balance	\$8,114,349
\$8,609,269	Total All Designated Fund Balances	\$9,209,785

Tax levy Disclaimer

Please note that the proposed tax levy and tax rates are estimates and the final state aid amount may change the actual levy and rate before the final levy is set by the School Board October 30, 2019.

These factors include actual enrollment and actual property values determined in September and the amount of State Aid determined in October.

Objective Comparisons

The School District of Waupaca's Budget for Regular Education Aids compared to like sized districts is \$175,000 greater.

<u>School District</u>	<u>Regular Educational Assistants</u>	<u>Student Count</u>
Black River Falls	11	1801
Luxemburg-Casco School District	15	1922
Waupun	16	1946
Waupaca	24	2115
Seymour	10	2222
New London	12	2281
Antigo School District	2	2350
School District of Rhinelander	21	2374
Ashwaubenon	21	3302
Average	14.67	2257
Waupaca	24	2115
Difference of Waupaca from Average	9.33	(142)
Waupaca Average Salary & Fringe	\$18,700	
Waupaca Salary & Fringe Amount Over Average	\$174,533	
Student Count Below Average	142	

Choices

Keep the staffing levels the same with an annual CPU index wage increase for all.

Reduce Aid staffing levels by \$175,000 + \$87,413 (\$262,413) in order to give all the remainder Aids \$1 per hour increase

<u>Waupaca - 2019-2020 Actuals</u>	Regular Ed.	Special Ed.	Total Annual Cost	
2019-20 Education Assistant's Total Salary & Fringe	\$462,453	\$796,398	\$1,258,851	
Waupaca - Total # of Educational Assistants	24	39	63	
Average Salary & Fringe	\$19,269			
Waupaca - # of Educational Aides More than like sized district's	9.33			
Waupaca Budget Amount Greater than like sized district's	\$179,779			
		<u>6 Like Size District Avg hourly pay</u>	<u>Waupaca's hourly pay</u>	<u>Differenc</u>
A \$1 Increase per hour for 63 Educational Assistants equals	\$87,413	\$13.57	\$12.55	-\$1.02
A \$1 Increase per hour for 14.67 Educational Assistants equals	\$20,355	\$12.94	\$12.10	-\$0.84
	<u>\$107,768</u>			

Daring Greatly

“It is not the critic who counts; not the man who points out how the strong man stumbles, or where the doer of deeds could have done them better.

The credit belongs to the man who is actually in the arena, whose face is marred by dust and sweat and blood; who strives valiantly; who errs, who comes short again and again,

because there is no effort without error and shortcoming; but who does actually strive to do the deeds; who knows great enthusiasms, the great devotions; who spends himself in a worthy cause;

who at the best knows in the end the triumph of high achievement, and who at the worst, if he fails, at least fails while daring greatly,...”

- Theodore Roosevelt

Thank you my fellow Gifted Administrators

- I see us like a music band
- Each of us doing our own thing complimenting each other
- A guitarist, base player, keyboardist, drummer, and singer if you will
- A Curriculum Director, Student Services Director, Technology Director, Business Director, CEO District Administrator

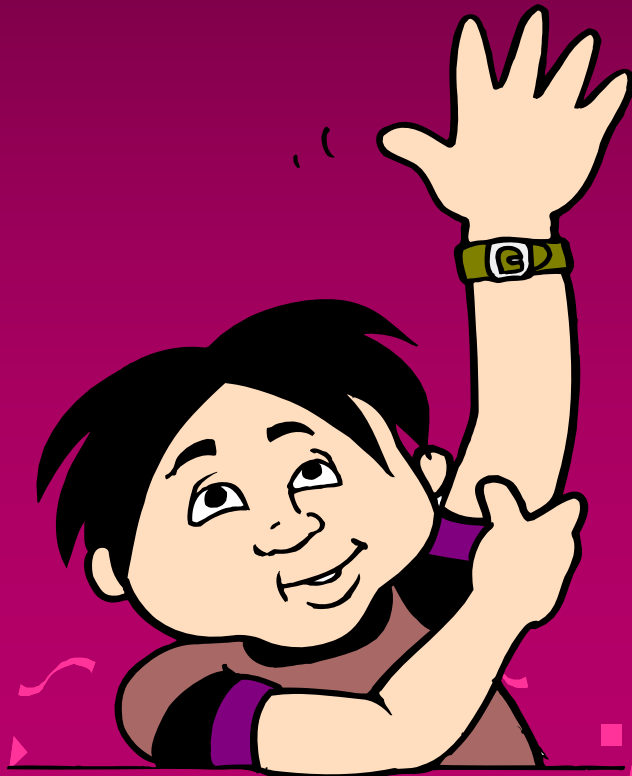


- Each having the expertize, skill, experience, education, and many mentors along our journey to play our music for you.
- The guitarist doesn't tell the singer how to sing nor does the singer tell the guitarist how to play.



- Capital Records, the Board of Directors if you will doesn't play the music.
- They promote the Band
- **A Big Thanks** to the Board of Education allowing us collectively to play our music. This is a gifted band!

**This Concludes
The School District of
Waupaca's 2019-20
Preliminary Budget
Hearing**



Please refer to the School District of Waupaca's Preliminary Budget Hearing Packet for this information or feel free to call the district office for further information