

Slinger School District

Budget Hearing

And

Annual Meeting

**Slinger High School
IMC-Instructional Media Center
September 21, 2020
7:00 PM**

**AGENDA
BUDGET HEARING AND ANNUAL MEETING
SCHOOL DISTRICT OF SLINGER
SLINGER HIGH SCHOOL - IMC
209 POLK STREET
SLINGER, WISCONSIN 53086
MONDAY, SEPTEMBER 21, 2020**

7:00 P.M. BUDGET HEARING

Call hearing to order and roll call

Review of proposed 2020-2021 budget: Board Treasurer

Adjournment

ANNUAL MEETING (immediately following the adjournment of the budget hearing)

ROUTINE BUSINESS

Call meeting to order and roll call: board president

Election of chairperson

Reading of minutes of last annual meeting: Board Clerk

Presentation of budget: Board Treasurer

Administrator's report

RESOLUTIONS

Resolution A: Establish board member salaries

Resolution B: Set matriculation fee

Resolution C: Establish fund 41 in the amount of \$200,000 for the purpose of financing repair, remodeling, and improvement projects at various District buildings and sites.

Resolution D: Determine amount to be collected by tax levy

Resolution E: Establish 2021 annual meeting date

ADJOURNMENT

**MINUTES
BUDGET HEARING
SCHOOL DISTRICT OF SLINGER
SLINGER, WISCONSIN
Slinger High School IMC (Door 39)
Monday, September 16, 2019**

The meeting was called to order by President Ken Strupp at 7:00 PM.

Members answering roll call were: Roman Weninger, Bruce Hassler, Joe Havey, Jennifer Haluzak, Cherie Rhodes, Gary Feltz, and Ken Strupp. Also present were: Daren Sievers, Jim Curler, Jenny Boyd, Karen Hug, and approximately 12 electors.

Feltz presented the 2019-2020 proposed budget and offered to answer questions.

Motion by Bev Zukowski, seconded by Kim Smessaert to adjourn at 7:05 PM. Motion carried.

**MINUTES
ANNUAL MEETING
SCHOOL DISTRICT OF SLINGER
SLINGER WISCONSIN
Slinger High School IMC
Monday, September 16, 2019**

Strupp called the meeting to order at 7:06 PM.

Members answering roll call were: Ken Strupp, Gary Feltz, Roman Weninger, Jennifer Haluzak, Joe Havey, Cherie Rhodes, and Bruce Hassler. Also present were: Daren Sievers, Jim Curler, Jenny Boyd, Karen Hug, and 14 electors.

Strupp called for nominations for chairperson of the meeting. Motion by Weninger, seconded by Hassler, nominating Strupp as chairperson. No other nominations were presented. Motion carried. Strupp assumed the chair.

Motion by Rhodes, seconded by Haluzak, that the reading of the minutes of the last annual meeting be waived and the minutes be approved as presented. Motion carried.

Feltz provided a brief review of the proposed budget.

Sievers reported on the state of the district.

“Resolution A: Establish Board Member Salaries”. Motion by Jody Timmler seconded by Nancy Schilling-Genz to set officer salaries for regular meeting at \$113 per meeting and \$108 per meeting for members. Committee meetings for officers and members would be \$93 and all-day meetings would be \$113 for officers and members. Motion carried.

“Resolution B: Set Matriculation Fee”: Motion by Mary Krall, seconded by Shelly Napier to leave the matriculation fee at \$55 for PK-grade 5 and \$65 for grades 6-12 for the 2019/2020 school year. Motion carried.

“Resolution C: Establish fund 41 in the amount of \$200,000 for the purpose of financing repair, remodeling, and improvement projects at various District buildings and sites.” Motion by Nancy Schilling-Genz, seconded by Joel Dziedzic, to establish Fund 41 in the amount of \$200,000. Motion carried.

“Resolution D: Determine amount to be collected by tax levy”: Motion by Terry Krall, seconded by Jody Timmler, to set a mill rate sufficient to collect \$17,137,915. Motion carried.

“Resolution E: Establish 2020/2021 annual meeting date”: Motion by Joel Dziedzic, seconded by Bev Zukowski, to set the date for the 2020/2021 annual meeting on September 21, 2020, with the understanding that if anything unforeseen happens that warrants the date to be changed, the date may be changed. Motion carried.

Motion by Hassler, seconded by Feltz to adjourn at 7:22 PM. Motion carried.

School District of Slinger

Fund Accounting

Per state statute and DPI regulations, the School District of Slinger has an accounting system that utilizes fund numbers to differentiate various operations within the district.

Fund 10 This is the general fund for operating the schools and instructing the students. Most of the local taxes collected and state aide received goes into Fund 10. About \$36 million is needed to operate the schools for 2020-21.

Fund 21 This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investment accounts in this fund are required as specified by donors. There may be a fund balance in this fund.

Fund 27 This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid or charges for services provided to other districts as a result of being a host district for a special education cooperative program. No fund balance or deficit can exist in this fund.

Fund 30 Some local tax dollars are also levied for this fund that are used to make the mortgage payments for new school buildings and other additions. A fund balance may exist in this fund. Slinger currently has a long-term debt of \$35,760,000.00

Fund 41 State statute restricts the use of this fund for capital expenditures related to buildings and sites. The DPI defines, “capital expenditures” as being expenditures for acquiring and remodeling buildings and sites and maintenance or repair expenditures that extend or enhance the service life of buildings and building components, sites and site components.

Fund 46 State statute restricts the use of this fund for capital expenditures based on a school board approved long-term capital improvement plan (minimum of 10 years). The fund is established by a “trust” that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. Funds may only be used for the purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.

Fund 49 Used to report capital project fund activities not required to be reported in Funds 41. The district may account for in such projects in Funds 42,43,44,45,46,47 (which are not presently assigned by DPI for reporting purposes) and/or Fund 49. If the district uses funds other than Fund 49, the district must combine and report these funds as Fund 49. A fund balance may exist in this fund.

Fund 50 The food service program is operated through this fund. Receipts from student lunches and state and federal lunch aid are deposited in this fund. Food bills and food service staff salaries are paid from this fund. It is the goal of the school board to keep a positive balance in this fund so that no local tax dollars are paid to support the food service program.

Fund 73

This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements. Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally established irrevocable trust.

| | Actual | Unaudited | Proposed |
|------------------------------|-----------------------|-----------------------|-----------------------|
| | <u>2018-19</u> | <u>2019-20</u> | <u>2020-21</u> |
| <u>OPEB - Fund 73</u> | | | |
| Assets | 1,585,025.80 | 1,601,290.58 | 1,653,983.78 |
| Liabilities | 231,252.26 | 172,632.80 | 165,000.00 |
| Fund Balance | 1,353,773.54 | 1,428,657.78 | 1,488,983.78 |
| Revenues | 754,105.94 | 561,412.09 | 398,842.00 |
| Expenditures | 659,756.49 | 486,527.85 | 338,516.00 |

Current calculated OPEB obligation: \$3,356,873.11

The Investment Manager of the District OPEB Funds is:

American United Life Insurance Co (AUL)
 One America Square
 Indianapolis, IN 46282
 877-285-3863

SCHOOL DISTRICT OF SLINGER

September 21, 2020

| BUDGET ADOPTION 2020-21 * | | | |
|---|----------------------------|------------------------------|------------------------------------|
| GENERAL FUND (FUND 10) | Audited 2018-19 | Unaudited 2019-20 | Proposed Budget 2020-21 |
| Beginning Fund Balance (Account 930 000) | 9,202,556.35 | 9,202,855.74 | 10,646,636.15 |
| Ending Fund Balance, Nonspendable (Acct. 935 000) | 0.00 | 0.00 | 0.00 |
| Ending Fund Balance, Restricted (Acct. 936 000) | 500,715.64 | 75,000.00 | 75,000.00 |
| Ending Fund Balance, Committed (Acct. 937 000) | 0.00 | 0.00 | 0.00 |
| Ending Fund Balance, Assigned (Acct. 938 000) | 2,500,000.00 | 3,943,780.41 | 2,500,000.00 |
| Ending Fund Balance, Unassigned (Acct. 939 000) | 6,202,140.10 | 6,627,855.74 | 7,600,460.53 |
| TOTAL ENDING FUND BALANCE (ACCT. 930 000) | 9,202,855.74 | 10,646,636.15 | 10,175,460.53 |
| REVENUES & OTHER FINANCING SOURCES | | | |
| 100 Transfers-in | 0.00 | 75.60 | 0.00 |
| Local Sources | | | |
| 210 Taxes | 13,479,048.57 | 13,941,234.36 | 14,091,361.00 |
| 240 Payments for Services | 0.00 | 0.00 | 0.00 |
| 260 Non-Capital Sales | 0.00 | 0.00 | 0.00 |
| 270 School Activity Income | 95,752.52 | 98,206.83 | 79,000.00 |
| 280 Interest on Investments | 110,832.15 | 64,363.81 | 64,000.00 |
| 290 Other Revenue, Local Sources | 369,941.22 | 354,798.07 | 371,237.00 |
| Subtotal Local Sources | 14,055,574.46 | 14,458,603.07 | 14,605,598.00 |
| Other School Districts Within Wisconsin | | | |
| 310 Transit of Aids | 0.00 | 0.00 | 0.00 |
| 340 Payments for Services | 4,129,818.00 | 4,083,471.00 | 4,189,622.00 |
| 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 | 4,129,818.00 | 4,083,471.00 | 4,189,622.00 |
| 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 | 2,374.90 | 26,046.90 | 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 | 2,374.90 | 26,046.90 | 0.00 |
| State Sources | | | |
| 610 State Aid -- Categorical | 208,965.65 | 245,802.84 | 218,712.00 |
| 620 State Aid -- General | 12,328,647.00 | 12,987,782.00 | 13,870,938.00 |
| 630 DPI Special Project Grants | 118,068.75 | 105,854.69 | 297,345.00 |
| 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 | 67,168.45 | 67,805.91 | 66,000.00 |
| 690 Other Revenue | 2,046,676.39 | 2,237,156.58 | 2,254,723.00 |
| Subtotal State Sources | 14,769,526.24 | 15,644,402.02 | 16,707,718.00 |

| | | | |
|--|----------------------|----------------------|----------------------|
| Federal Sources 710 Federal Aid - Categorical | 0.00 | 0.00 | 0.00 |
| 720 Impact Aid | 0.00 | 0.00 | 0.00 |
| 730 DPI Special Project Grants | 41,494.15 | 49,138.68 | 43,842.00 |
| 750 IASA Grants | 70,293.05 | 71,353.56 | 63,312.00 |
| 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 | 81,923.83 | 96,556.07 | 80,000.00 |
| 790 Other Federal Revenue - Direct | 0.00 | 0.00 | 0.00 |
| Subtotal Federal Sources | 193,711.03 | 217,048.31 | 187,154.00 |
| Other Financing Sources | | | |
| 850 Reorganization Settlement | 0.00 | 0.00 | 0.00 |
| 860 Compensation, Fixed Assets | 3,364.70 | 1,126.50 | 1,500.00 |
| 870 Long-Term Obligations | 0.00 | 0.00 | 0.00 |
| Subtotal Other Financing Sources | 3,364.70 | 1,126.50 | 1,500.00 |
| Other Revenues | | | |
| 960 Adjustments | 0.00 | 1,246.00 | 0.00 |
| 970 Refund of Disbursement | 77,559.12 | 84,248.74 | 86,680.00 |
| 980 Medical Service Reimbursement | 0.00 | 0.00 | 0.00 |
| 990 Miscellaneous | 3,578.05 | 19,045.86 | 1,050.00 |
| Subtotal Other Revenues | 81,137.17 | 104,540.60 | 87,730.00 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 33,235,506.50 | 34,535,314.00 | 35,779,322.00 |
| EXPENDITURES & OTHER FINANCING USES | | | |
| Instruction | | | |
| 110 000 Undifferentiated Curriculum | 6,646,196.81 | 6,828,860.16 | 7,674,581.66 |
| 120 000 Regular Curriculum | 8,254,244.49 | 8,531,087.28 | 9,422,864.46 |
| 130 000 Vocational Curriculum | 1,045,807.05 | 1,049,674.29 | 1,088,916.15 |
| 140 000 Physical Curriculum | 915,073.75 | 954,903.81 | 978,776.41 |
| 160 000 Co-Curricular Activities | 496,216.03 | 459,880.67 | 486,377.69 |
| 170 000 Other Special Needs | 0.00 | 0.00 | 0.00 |
| | 17,357,538.13 | 17,824,406.21 | 19,651,516.37 |
| Support Sources | | | |
| 210 000 Pupil Services | 841,450.67 | 891,451.68 | 913,737.97 |
| 220 000 Instructional Staff Services | 1,113,786.36 | 1,161,182.99 | 1,200,212.56 |
| 230 000 General Administration | 568,133.13 | 520,237.42 | 533,243.36 |
| 240 000 School Building Administration | 1,350,219.32 | 1,373,223.65 | 1,427,554.24 |
| 250 000 Business Administration | 6,009,120.09 | 6,895,478.01 | 7,731,864.96 |
| 260 000 Central Services | 40,197.67 | 38,268.42 | 39,225.13 |
| 270 000 Insurance & Judgments | 222,287.93 | 241,964.68 | 243,000.00 |
| 280 000 Debt Services | 0.00 | 0.00 | 0.00 |
| 290 000 Other Support Services | 619,174.73 | 683,087.65 | 826,564.84 |
| Subtotal Support Sources | 10,764,369.90 | 11,804,894.50 | 12,915,403.07 |
| Non-Program Transactions | | | |
| 410 000 Inter-fund Transfers | 4,378,385.99 | 2,593,835.76 | 2,763,353.82 |
| 430 000 Instructional Service Payments | 730,574.10 | 856,664.60 | 908,081.22 |
| 490 000 Other Non-Program Transactions | 4,338.99 | 11,732.52 | 12,143.16 |

| | | | |
|--|----------------------|----------------------|----------------------|
| Subtotal Non-Program Transactions | 5,113,299.08 | 3,462,232.88 | 3,683,578.19 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 33,235,207.11 | 33,091,533.59 | 36,250,497.62 |

| SPECIAL PROJECT FUNDS (FUNDS 21) | Audited 2018-19 | Unaudited 2019-20 | Proposed Budget 2020-21 |
|--|----------------------------|------------------------------|------------------------------------|
| 900 000 Beginning Fund Balance | 797,373.44 | 772,562.22 | 847,227.26 |
| 900 000 Ending Fund Balance | 772,562.22 | 847,227.26 | 872,154.17 |
| REVENUES & OTHER FINANCING SOURCES | 1,007,379.55 | 830,643.66 | 919,011.61 |
| 100 000 Instruction | 853,336.99 | 574,388.30 | 713,862.65 |
| 200 000 Support Services | 178,853.78 | 181,590.32 | 180,222.05 |
| 400 000 Non-Program Transactions | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 1,032,190.77 | 755,978.62 | 894,084.70 |

| SPECIAL EDUCATION FUND (FUND 27) | Audited 2018-19 | Unaudited 2019-20 | Proposed Budget 2020-21 |
|--|----------------------------|------------------------------|------------------------------------|
| 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 | 2,509,436.77 | 2,593,835.76 | 2,763,353.82 |
| Local Sources | | | |
| 240 Payments for Services | 0.00 | 0.00 | 0.00 |
| 260 Non-Capital Sales | 0.00 | 0.00 | 0.00 |
| 270 School Activity Income | 0.00 | 0.00 | 0.00 |
| 290 Other Revenue, Local Sources | 0.00 | 0.00 | 0.00 |
| Subtotal Local Sources | 0.00 | 0.00 | 0.00 |
| Other School Districts Within Wisconsin | | | |
| 310 Transit of Aids | 0.00 | 0.00 | 0.00 |
| 340 Payments for Services | 0.00 | 0.00 | 0.00 |
| 380 Medical Service Reimbursements | 0.00 | 0.00 | 0.00 |
| 390 Other Inter-district, Within Wisconsin | 0.00 | 0.00 | 0.00 |
| Subtotal Other School Districts within Wisconsin | 0.00 | 0.00 | 0.00 |
| Other School Districts Outside Wisconsin | | | |
| 440 Payments for Services | 0.00 | 0.00 | 0.00 |
| 490 Other Inter-district, Outside Wisconsin | 0.00 | 0.00 | 0.00 |
| Subtotal Other School Districts Outside Wisconsin | 0.00 | 0.00 | 0.00 |
| Intermediate Sources | | | |
| 510 Transit of Aids | 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 |
| State Sources | | | |
| 610 State Aid -- Categorical | 847,567.00 | 860,701.00 | 870,470.00 |
| 620 State Aid -- General | 24,566.00 | 14,563.00 | 0.00 |
| 630 DPI Special Project Grants | 0.00 | 0.00 | 0.00 |

| | | | |
|---|---------------------|---------------------|---------------------|
| 640 Payments for Services | 0.00 | 0.00 | 0.00 |
| 650 Achievement Gap Reduction (AGR grant) | 0.00 | 0.00 | 0.00 |
| 690 Other Revenue | 7,000.00 | 13,000.00 | 7,000.00 |
| Subtotal State Sources | 879,133.00 | 888,264.00 | 877,470.00 |
| Federal Sources 710 Federal Aid - Categorical | 6,567.00 | 0.00 | 0.00 |
| 730 DPI Special Project Grants | 564,893.75 | 580,258.62 | 592,354.00 |
| 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 | 62,691.11 | 67,077.01 | 63,000.00 |
| 790 Other Federal Revenue - Direct | 0.00 | 0.00 | 0.00 |
| Subtotal Federal Sources | 634,151.86 | 647,335.63 | 655,354.00 |
| Other Financing Sources | 0.00 | 0.00 | 0.00 |
| 860 Compensation, Fixed Assets | 0.00 | 0.00 | 0.00 |
| 870 Long-Term Obligations | 0.00 | 0.00 | 0.00 |
| Subtotal Other Financing Sources | 0.00 | 0.00 | 0.00 |
| Other Revenues | | | |
| 960 Adjustments | 0.00 | 0.00 | 0.00 |
| 970 Refund of Disbursement | 12,974.00 | 432.95 | 0.00 |
| 990 Miscellaneous | 0.00 | 0.00 | 0.00 |
| Subtotal Other Revenues | 12,974.00 | 432.95 | 0.00 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 4,035,695.63 | 4,129,868.34 | 4,296,177.82 |
| EXPENDITURES & OTHER FINANCING USES | | | |
| Instruction | | | |
| 110 000 Undifferentiated Curriculum | 0.00 | 0.00 | 0.00 |
| 120 000 Regular Curriculum | 0.00 | 0.00 | 0.00 |
| 130 000 Vocational Curriculum | 0.00 | 0.00 | 0.00 |
| 140 000 Physical Curriculum | 0.00 | 0.00 | 0.00 |
| 150 000 Special Education Curriculum | 3,067,151.87 | 3,171,852.50 | 3,286,365.33 |
| 160 000 Co-Curricular Activities | 150.00 | 150.00 | 0.00 |
| 170 000 Other Special Needs | 0.00 | 0.00 | 0.00 |
| Subtotal Instruction | 3,067,301.87 | 3,172,002.50 | 3,286,365.33 |
| Support Sources | | | |
| 210 000 Pupil Services | 424,012.78 | 452,169.79 | 463,474.03 |
| 220 000 Instructional Staff Services | 221,530.26 | 222,536.22 | 228,099.63 |
| 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 | 216,284.98 | 207,850.26 | 213,046.52 |
| 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 | 6,877.00 | 0.00 | 0.00 |
| Subtotal Support Sources | 868,705.02 | 882,556.27 | 904,620.18 |
| Non-Program Transactions | | | |
| 410 000 Inter-fund Transfers | 0.00 | 0.00 | 0.00 |

| | | | |
|--|---------------------|---------------------|---------------------|
| 430 000 Instructional Service Payments | 99,688.74 | 75,309.57 | 105,192.31 |
| 490 000 Other Non-Program Transactions | | 0.00 | 0.00 |
| Subtotal Non-Program Transactions | 99,688.74 | 75,309.57 | 105,192.31 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 4,035,695.63 | 4,129,868.34 | 4,296,177.82 |

| DEBT SERVICE FUND (FUNDS 38, 39) | Audited 2018-19 | Unaudited 2019-20 | Proposed Budget 2020-21 |
|--|----------------------------|------------------------------|------------------------------------|
| 900 000 Beginning Fund Balance | 507,876.29 | 496,641.20 | 469,563.01 |
| 900 000 ENDING FUND BALANCES | 496,641.20 | 469,563.01 | 448,325.01 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 2,979,643.04 | 2,963,377.54 | 2,937,212.00 |
| 281 000 Long-Term Capital Debt | 2,990,878.13 | 2,990,455.73 | 2,958,450.00 |
| 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 | 2,990,878.13 | 2,990,455.73 | 2,958,450.00 |

| CAPITAL PROJECTS FUND (FUNDS 41, 46, 49) | Audited 2018-19 | Unaudited 2019-20 | Proposed Budget 2020-21 |
|--|----------------------------|------------------------------|------------------------------------|
| 900 000 Beginning Fund Balance | 9,311,396.10 | 6,072,319.02 | 4,697,917.07 |
| 900 000 Ending Fund Balance | 6,072,319.02 | 4,697,917.07 | 4,617,834.07 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 2,282,652.65 | 316,022.83 | 201,227.00 |
| 100 000 Instructional Services | 0.00 | 0.00 | 0.00 |
| 200 000 Support Services | 5,521,729.73 | 1,690,424.78 | 281,310.00 |
| 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 | 5,521,729.73 | 1,690,424.78 | 281,310.00 |

| FOOD SERVICE FUND (FUND 50) | Audited 2018-19 | Unaudited 2019-20 | Proposed Budget 2020-21 |
|--|----------------------------|------------------------------|------------------------------------|
| 900 000 Beginning Fund Balance | 623,600.76 | 691,761.61 | 617,849.31 |
| 900 000 ENDING FUND BALANCE | 691,761.61 | 617,849.31 | 597,849.31 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 1,260,360.44 | 1,212,428.19 | 1,091,185.37 |
| 200 000 Support Services | 1,192,199.59 | 1,286,340.49 | 1,111,185.37 |
| 400 000 Non-Program Transactions | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 1,192,199.59 | 1,286,340.49 | 1,111,185.37 |

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

School District of Slinger

Levy and Valuation History

| Year | Enrollment | Equalized Value | % Change | All Fund Levy | % Change | Mill Rate |
|------|------------|-----------------|----------|---------------|----------|-----------|
| 1999 | 2746 | \$876,512,267 | 7.03% | \$8,487,701 | 0.03% | 9.68 |
| 2000 | 2755 | \$931,802,624 | 6.31% | \$8,666,368 | 2.11% | 9.30 |
| 2001 | 2833 | \$1,038,618,005 | 11.46% | \$10,292,055 | 18.76% | 9.91 |
| 2002 | 2852 | \$1,094,033,769 | 5.33% | \$10,489,478 | 1.92% | 9.59 |
| 2003 | 2795 | \$1,214,347,309 | 11% | \$10,972,663 | 4.61% | 8.87 |
| 2004 | 2803 | \$1,303,734,082 | 7.36% | \$12,664,164 | 15.42% | 9.71 |
| 2005 | 2866 | \$1,438,890,267 | 10.37% | \$12,208,653 | -3.60% | 8.48 |
| 2006 | 2886 | \$1,592,031,752 | 10.64% | \$12,858,495 | 5.32% | 8.08 |
| 2007 | 2890 | \$1,684,668,807 | 5.82% | \$13,894,437 | 8.06% | 8.25 |
| 2008 | 2939 | \$1,722,333,360 | 2.24% | \$14,611,644 | 5.16% | 8.48 |
| 2009 | 2882 | \$1,704,346,777 | -1.04% | \$14,948,681 | 2.31% | 8.76 |
| 2010 | 2932 | \$1,671,377,036 | -1.93% | \$15,234,041 | 1.91% | 9.11 |
| 2011 | 3006 | \$1,633,592,101 | -2.26% | \$14,736,517 | -3.27% | 9.02 |
| 2012 | 3039 | \$1,579,604,526 | -3.30% | \$15,004,442 | 1.82% | 9.49 |
| 2013 | 3093 | \$1,540,099,454 | -2.50% | \$15,114,785 | 0.74% | 9.81 |
| 2014 | 3114 | \$1,615,487,053 | 4.89% | \$14,452,144 | -4.38% | 8.95 |
| 2015 | 3156 | \$1,673,119,363 | 3.57% | \$15,006,980 | 3.84% | 8.96 |
| 2016 | 3280 | \$1,860,235,729 | 11.18% | \$16,251,361 | 8.29% | 8.74 |
| 2017 | 3304 | \$1,965,020,320 | 5.63% | \$16,510,921 | 1.60% | 8.40 |
| 2018 | 3373 | \$2,080,616,235 | 5.88% | \$16,628,128 | 0.72% | 8.00 |
| 2019 | 3325 | \$2,182,700,244 | 4.90% | \$17,083,618 | 2.73% | 7.83 |
| 2020 | 3325 | \$2,226,354,249 | 2.00% | \$17,219,073 | 0.79% | 7.73 |
| | Est. | Est. | Est. | Est. | Est. | Est. |

Budget and Related Financial Data

Cost per Student

(2018-2019-Most recent data available)

Total District Spending is the sum of costs attributable to district residents for Current Education Cost, Transportation, Facilities, as well as Food and Community Services per student.

| District | Total Spending Per Pupil |
|--------------------------------|-----------------------------|
| Nicolet Union | \$22,364 |
| Shorewood | \$17,979 |
| Brown Deer | \$15,787 |
| Cudahy | \$15,576 |
| Milwaukee | \$15,413 |
| Grafton | \$15,123 |
| St. Francis | \$14,700 |
| Germantown | \$14,388 |
| Hartland Arrowhead | \$14,320 |
| Menomonee Falls | \$14,312 |
| Elmbrook | \$14,286 |
| Southeastern WI Average | \$14,204 |
| New Berlin | \$13,894 |
| Greendale | \$13,815 |
| Port Washington | \$13,721 |
| Greenfield | \$13,631 |
| Mequon Thensville | \$13,584 |
| Northern Ozaukee. | \$13,580 |
| Kewaskum | \$13,413 |
| Washington Cty Avg | \$13,256 |
| Kettle Moraine | \$13,255 |
| West Allis | \$13,255 |
| Oconomowoc | \$13,128 |
| Hartford | \$12,961 |
| Wauwatosa | \$12,533 |
| Whitefish Bay | \$12,492 |
| Oak Creek Franklin | \$12,445 |
| Cedarburg | \$12,381 |
| Waukesha | \$12,268 |
| Sussex Hamilton | \$12,264 |
| Whitnall | \$12,202 |
| Mukwonago | \$12,159 |
| West Bend | \$12,154 |
| Slinger | \$11,811 |
| Pewaukee | \$11,637 |

Source: WI DPI

Academic Achievement

2019 ACT Results Comparable Districts

Statewide Scores were not available for 2020, however
Slinger High School's 2020 Score = 22.4

| COMPOSITE | %TESTED |
|----------------------|----------------------|
| 24.1 Homestead | 100.0 New Berlin |
| 23.9 Cedarburg | 99.7 Hamilton |
| 23.8 Elmbrook | 99.4 Kewaskum |
| 23.0 Pewaukee | 99.0 Elmbrook |
| 22.8 Grafton | 98.8 Grafton |
| 22.7 New Berlin | 98.6 Franklin |
| 22.4 Hamilton | 98.3 Menomonee Falls |
| 21.9 Germantown | 98.2 Kettle Moraine |
| 21.9 Menomonee Falls | 98.2 Watertown |
| 21.9 Muskego | 98.1 Germantown |
| 21.8 Kettle Moraine | 98.0 Hartford |
| 21.7 Slinger | 97.9 Beaver Dam |
| 21.3 Mukwonago | 97.9 Mukwonago |
| 21.2 Port Washington | 97.8 Muskego |
| 21.0 Franklin | 97.7 Slinger |
| 20.8 Waukesha | 97.5 Cedarburg |
| 20.7 Oconomowoc | 97.4 Wauwatosa |
| 20.6 West Bend | 97.4 Whitnall |
| 20.4 Whitnall | 97.0 Homestead |
| 20.0 Hartford | 96.9 Pewaukee |
| 19.6 Kewaskum | 96.8 Port Washington |
| 19.6 STATE | 95.3 Oconomowoc |
| 19.3 Beaver Dam | 94.8 STATE |
| 19.2 Watertown | 94.6 West Bend |

Attendance and Behavior

Attendance, Dropout, and Suspension Data

(2018-2019 – Most recent data available)

The attendance rate is actual days students were in school divided by the number of days available in the school calendar for face-to-face-student-teacher contact. Dropouts are essentially students who stop attending class and have not graduated. The suspension rate is the number of days suspended divided by possible days of attendance.

| Attendance Rate | Dropout Rate | Suspension Rate |
|-----------------------|----------------------|----------------------|
| 96.6% New Berlin | 0.0% New Berlin | 0.9% Oconomowoc |
| 96.5% Grafton | 0.1% SLINGER | 1.2% Cedarburg |
| 96.4% SLINGER | 0.1% Cedarburg | 1.2% Elmbrook |
| 96.0% Elm brook | 0.1% Elmbrook | 1.7% SLINGER |
| 95.9% Mukwonago | 0.1% Grafton | 1.9% Hamilton |
| 95.9% Muskego | 0.1% Hamilton | 2.0% Kettle Moraine |
| 95.8% Hamilton | 0.1% Kettle Moraine | 2.2% Muskego |
| 95.8% Pewaukee | 0.1% Mequon | 2.3% Germantown |
| 95.8% Port Washington | 0.1% Mukwonago | 2.5% Pewaukee |
| 95.6% Menomonee Falls | 0.2% Germantown | 2.6% Franklin |
| 95.6% West Bend | 0.2% Muskego | 2.6% New Berlin |
| 95.5% Mequon | 0.2% Pewaukee | 2.7% Menomonee Falls |
| 95.4% Franklin | 0.3% Whitnall | 3.1% Grafton |
| 95.3% Kettle Moraine | 0.4% Oconomowoc | 3.8% West Bend |
| 95.2% Germantown | 0.5% Menomonee Falls | 3.5% Kewaskum |
| 95.2% Kewaskum | 0.7% Kewaskum | 3.5% Mequon |
| 95.0% Cedarburg | 0.7% Port Washington | 3.8% West Bend |
| 94.9% Watertown | 1.0% West Bend | 4.0% Mukwonago |
| 94.8% Oconomowoc | 1.1% Hartford | 4.3% Wauwatosa |
| 94.8% Wauwatosa | 1.3% STATE | 5.2% Hartford |
| 94.8% Whitnall | 1.3% Watertown | 7.6% Whitnall |
| 94.3% Beaver Dam | 1.5% Wauwatosa | 8.0% Beaver Dam |
| 93.9% STATE | 1.9% Beaver Dam | 8.5% STATE |
| 93.3% Hartford | 2.1% Franklin | 12.2% Watertown |

Achievement and Planning

Graduation and Post Secondary Enrollment Data

(2018-2019 Most recent data available)

The percentage of students graduating from high school reflects the percent of those students who entered as 9th graders that completed high school 4 years later. Post- Secondary Enrollment shows the percentage of high school completers in each school who enroll in a postsecondary institution the next year.

| Graduation Rate | Post-Secondary Enrollment |
|-----------------------|---------------------------|
| 99.6% SLINGER | 82.0% Mequon |
| 98.6% Menomonee Falls | 81.5% Elmbrook |
| 98.6% Mequon | 79.3% Germantown |
| 98.5% Hamilton | 78.9% Cedarburg |
| 97.5% Mukwonago | 77.7% Pewaukee |
| 97.4% Cedarburg | 75.2% Franklin |
| 97.4% Grafton | 74.3% Hamilton |
| 97.3% New Berlin | 73.6% Muskego |
| 97.2% Kettle Moraine | 73.5% Wauwatosa |
| 97.0% Germantown | 73.2% Whitnall |
| 97.0% Whitnall | 73.0% Kettle Moraine |
| 96.8% Elmbrook | 71.9% Menomonee Falls |
| 96.6% Muskego | 71.7% New Berlin |
| 96.6% Oconomowoc | 70.9% Mukwonago |
| 96.6% Pewaukee | 69.1% Grafton |
| 94.9% Port Washington | 66.6% Port Washington |
| 94.5% Watertown | 66.1% Oconomowoc |
| 93.6% Hartford | 61.7% SLINGER |
| 92.3% Kewaskum | 59.6% STATE |
| 90.9% West Bend | 56.9% Hartford |
| 90.0% STATE | 56.7% Watertown |
| 89.5% Franklin | 53.8% West Bend |
| 88.4% Wauwatosa | 50.0% Kewaskum |
| 86.8% Beaver Dam | 47.2% Beaver Dam |

2020 Annual Meeting
RESOLUTIONS: INFORMATION AND REFERENCES

RESOLUTION A: ESTABLISH BOARD MEMBER SALARIES

| | | |
|-----------------|--------------------|----------|
| REFERENCE: | For 2019-2020 | RATES: |
| | Regular Meetings: | |
| | Officers | \$113.00 |
| | Members | \$108.00 |
| | Committee Meetings | \$93.00 |
| | All day | \$113.00 |
| RECOMMENDATION: | For 2020-2021 | |
| | Regular Meetings: | |
| | Officers | \$115.00 |
| | Members | \$110.00 |
| | Committee Meetings | \$95.00 |
| | All day | \$115.00 |

RESOLUTION B: SET MATRICULATION FEE

| | | |
|-----------------|----------------|---------|
| REFERENCE: | 2020-2021 FEES | |
| | PK-Grade 5 | \$55.00 |
| | Grades 6-12 | \$65.00 |
| RECOMMENDATION: | 2021-2022 FEES | |
| | PK-Grade 5 | \$55.00 |
| | Grades 6-12 | \$65.00 |

RESOLUTION C: ESTABLISHED FUND 41

REFERENCE: The purpose of this fund is to save for large capital expenditures such as roofs, which would be difficult to pay for out of any one operating budget. It also allows for improved long range capital project planning. It does not raise the overall levy, as it is merely a transfer of part of the revenue limit from the operating budget.

RECOMMENDATION:

WHEREAS, section 120.10 of the Wisconsin Statutes provides for a School capital expansion fund by voting a tax to create a fund for the purpose of financing current future capital expenditures related to buildings and sites. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose or be transferred to any other fund except by authorization by a majority vote of the electors present at a subsequent annual meeting and only if notice that the issue would be on the agenda was included in the notice of the subsequent annual meeting under s. 120.08(1) c.

NOW, THEREFORE, BE IT RESOLVED that a tax be levied in the amount of \$200,000 to maintain a fund for the purpose of financing, remodeling, repair, and improvement projects at various District buildings and sites.

RESOLUTION D: DETERMINE AMOUNT TO BE COLLECTED BY TAX LEVY

REFERENCE:

| | 2017-18 | 2018-19 | 2019-20 | 2020-21 |
|-------------------------------|--------------|--------------|--------------|--------------|
| General fund levy | \$13,351,538 | \$13,468,343 | \$13,931,882 | \$14,091,361 |
| Fund 41 levy transfer | \$200,000 | \$200,000 | \$200,000 | \$200,000 |
| Debt service levy funds 38/39 | \$2,959,383 | \$2,959,785 | \$2,951,736 | \$2,927,712 |
| Charge back taxes levy | \$0 | \$0 | \$0 | \$0 |
| Total levy | \$16,510,921 | \$16,628,128 | \$17,083,618 | \$17,219,073 |

RECOMMENDATION: \$17,219,073

RESOLUTION E: ESTABLISH 2021 ANNUAL MEETING DATE

REFERENCE: This is the thirtieth year the Annual Meeting has been held in September.

RECOMMENDATION: September 20, 2021