





Budget Hearing Annual Meeting

Wednesday, July 13, 2022
6:00 pm
District Office

-  **Budget Hearing for the 2022-23 School Year**
-  **Annual Report for the 2021-22 School Year**

District Office – 1055 Griffiths Lane – Green Bay, WI 54304
920-492-2900 – www.ashwaubenon.k12.wi.us

Introduction



**Letter from the Assistant Superintendent
of Schools**



Mission Statement & District Vision

KEITH LUCIUS*Assistant Superintendent*

920.492.2905 ext. 1005

E-mail: klucius@ashwaubenonk12.org

July 13, 2022

Dear Community Residents:

Welcome to our 2022-23 Budget Hearing and Annual Meeting. Thank you for your interest in the progress of our students and our schools. The Ashwaubenon School Board and District administration have worked together to provide a budget which will enable the district to remain high achieving and innovative while controlling property taxes. The budget was built around several priorities:

- Recovering learning loss related to the COVID pandemic
- Improving reading and math test scores
- Reducing achievement gaps
- Maintaining our Small Class sizes
- Focusing resources on the classroom

The Budget Hearing booklet includes the 2022-23 proposed budget for the Ashwaubenon School District and supporting information. We encourage your input on our budget. Please feel free to ask questions during the meeting. You can also email or call Keith Lucius with your questions at klucius@ashwaubenonk12.org or (920) 492-2905 ext. 1005.

The past school year has been challenging as the community has dealt with the COVID 19 pandemic. Students, Staff, and parents did an outstanding job rising to the challenges presented with intermittent quarantines. Federal ESSER grants have covered the cost of additional staffing focused helping students recover from learning lost during the pandemic. Meals served to children (over 575,000 meals) were up 75% over pre-pandemic years with no additional staffing.

The 2022-23 budget will be the third year that our budget will include expenditures associated with the voter approval of two referendum questions. In April 2020, the voters approved a capital referendum authorizing \$10,050,000 on facility remodeling projects. These costs are tracked in the Capital Projects Fund (Fund 40). Most of these projects are complete with the air conditioning at Valley View scheduled to be complete in August 2022. The voters also approved a 5-year operating referendum for \$730,000 per year. This allowed the District to provide additional mental health supports to students. These additional student supports have been very valuable helping students dealing with the pandemic. All of the referendum approved staffing costs are included in the Fund 10 budget.

How does the Ashwaubenon tax rate compare to other Districts? We are proud that the Equalized Mill Rate for the Ashwaubenon School District in 2022 is one of the lowest in Brown County. Over the last 6 years the ASD mill rate has declined 21%. The 2022 equalized mill rate was 11.9% below the State average. The estimated mill rate in the upcoming budget is projected to go down over 10% to \$6.829 per \$1,000 of Equalized property value.

It is important to realize the budget presented is preliminary at this time. Several variables that can significantly change the budget including the State Aid appropriations, student counts, grant awards, and property valuation changes. The School Board will approve the final District budget in October. The Ashwaubenon School District Vision is "To achieve world class excellence in education so each child can reach his or her full potential". I believe this budget will support our vision and provide the resources needed for the district to be a leader in education.

Sincerely,



Keith Lucius

Assistant Superintendent of Schools

Mission

Partnering with our community to develop students who are high-achieving lifelong learners and contributing world citizens.

Vision

To achieve world class excellence in education so each child can reach his or her full potential.

Budget Hearing



Budget Hearing Agenda



Budget Proposal for 2022-23

- **Revenue Limit Overview**
- **Student Count Graph**
- **Tax Levy Trend**
- **Tax Levy Equalization Aid and Open Enrollment Aid**
- **Equalized Property Value Trend**
- **Mill Rate Compared to State Average**
- **Budget Adoption Format: 2022-23 School Year**
- **Community Service Fund**
- **Variables of Budget**

ASHWAUBENON SCHOOL DISTRICT

BUDGET HEARING AGENDA

July 13, 2022

6:00 p.m.

Ashwaubenon District Offices
1055 Griffiths Lane
Green Bay WI 54304

- A. Call the meeting to Order:** Jay VanLaanen, School Board President
- B. Roll Call:**
- C. Purpose of Budget Hearing:** The purpose of the budget hearing is described in Section 65.90(4) of Wisconsin State Statutes as follows: (Jay VanLaanen, School Board President, will announce)

“... A public hearing shall be held at the time and place stipulated at which time any resident or taxpayer of the governmental unit shall have an opportunity to be heard on the proposed budget.”
- D. Overview of Proposed Budget:** Kurt Weyers, Superintendent of Schools
- E. Review of 2022-23 Budget:** Keith Lucius, Assistant Superintendent of Schools
- F. Questions and Comments:**
- G. Adjourn Budget Hearing:** Jay VanLaanen, School Board President

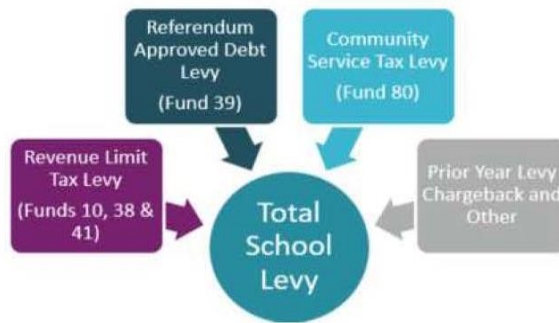
What is the Revenue Limit and how is it calculated?

A district's revenue limit is the maximum amount of revenue that may be raised through **state general aid** and **property tax** for the General, Non-Referendum Debt, and Capital Expansion Funds, also referred to as Funds 10, 38, and 41 respectively. It is driven by resident FTE x the district's maximum revenue / member.



How is School Levy Calculated?

School District property taxes include Revenue Limit Levy (Funds 10, 38, 41), referendum-approved Debt Levy (Fund 39), Community Service Fund Levy (Fund 80), and possibly others.



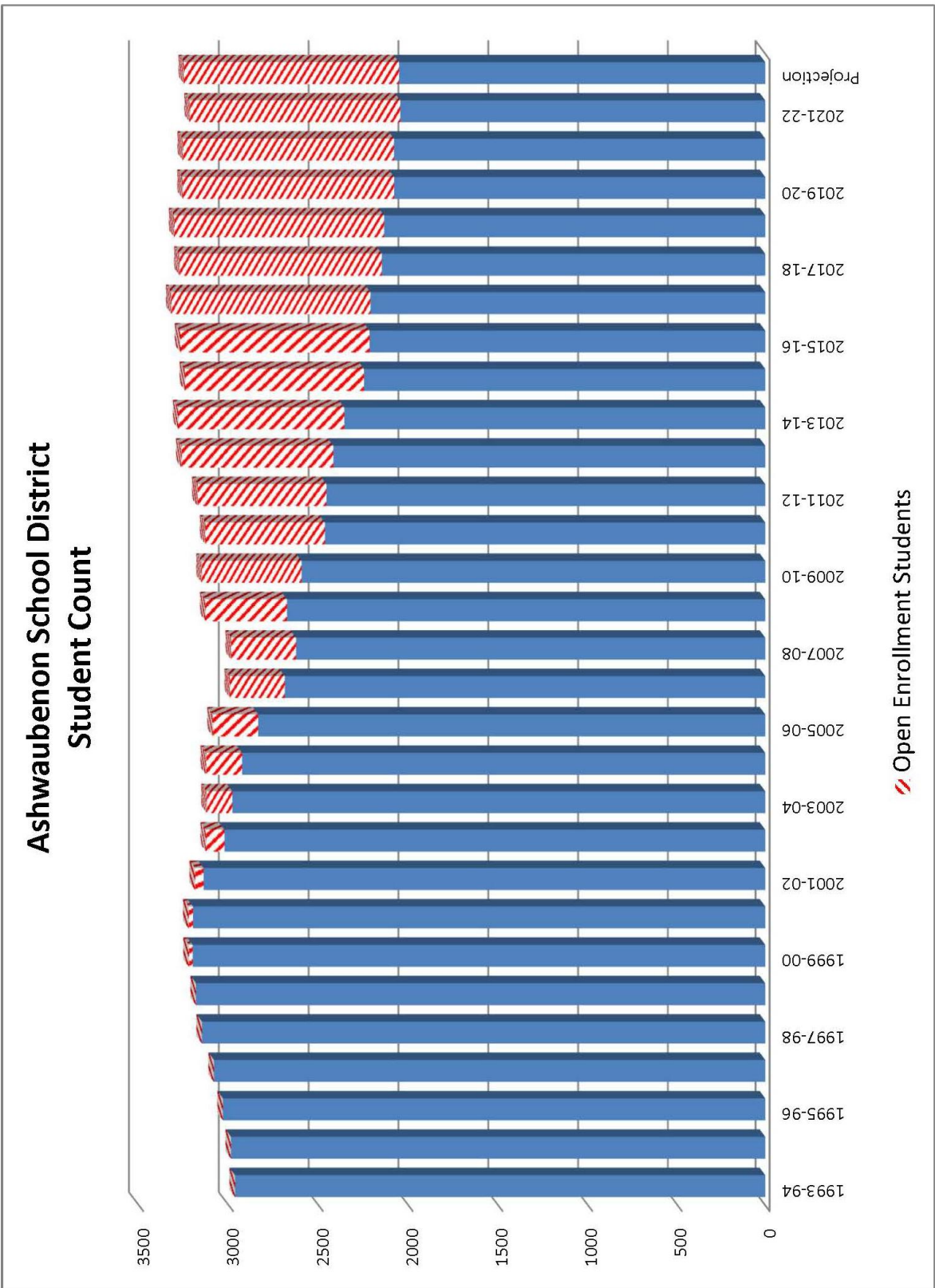
2022-23 Levy Composition

Revenue Limit Levy	14,071,168
Referendum Approved Debt Levy	1,076,100
Community Service Levy	695,000
Prior Year Levy Chargebacks	-
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	15,842,268

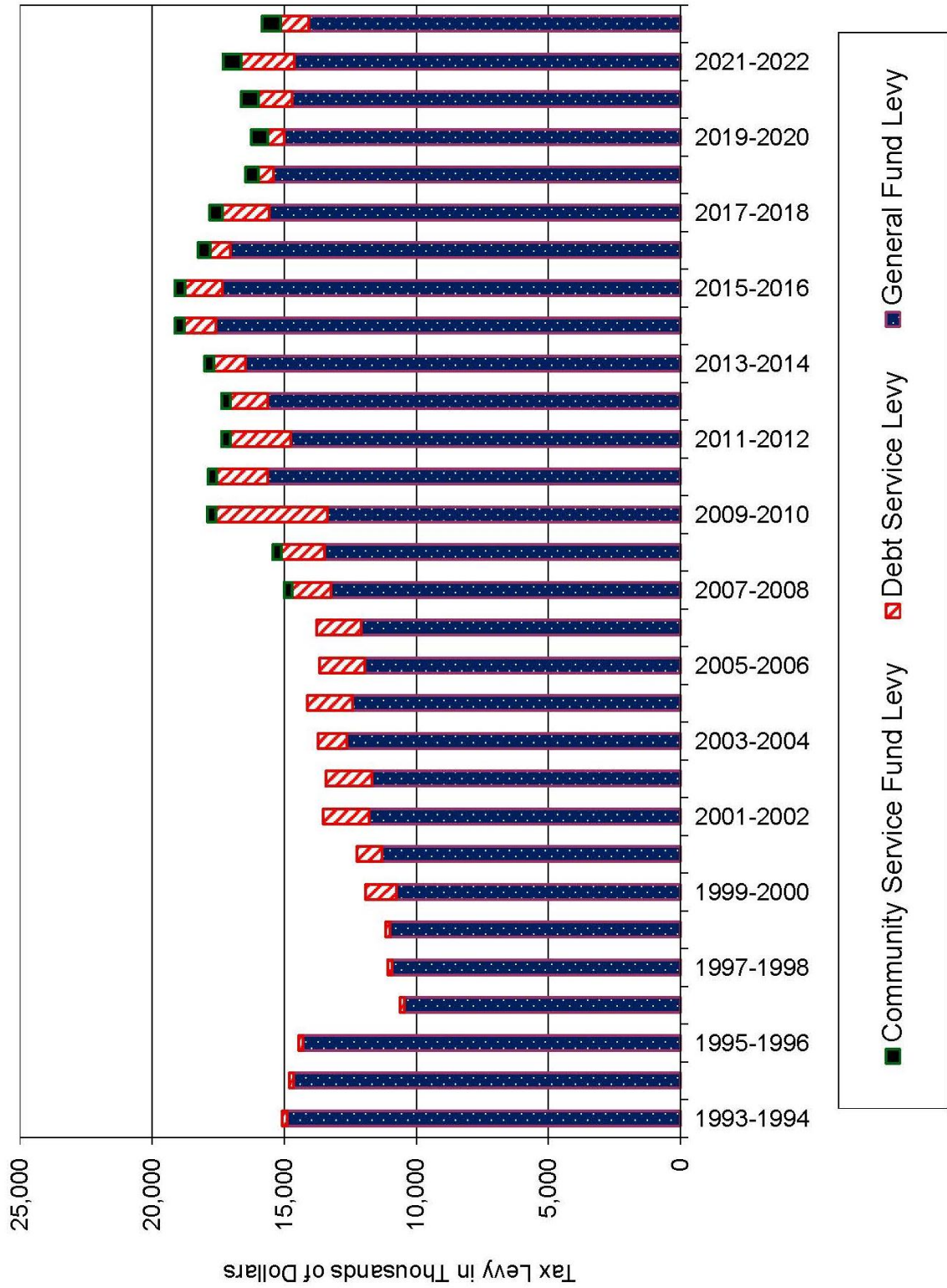
How is the Mill Rate Calculated?



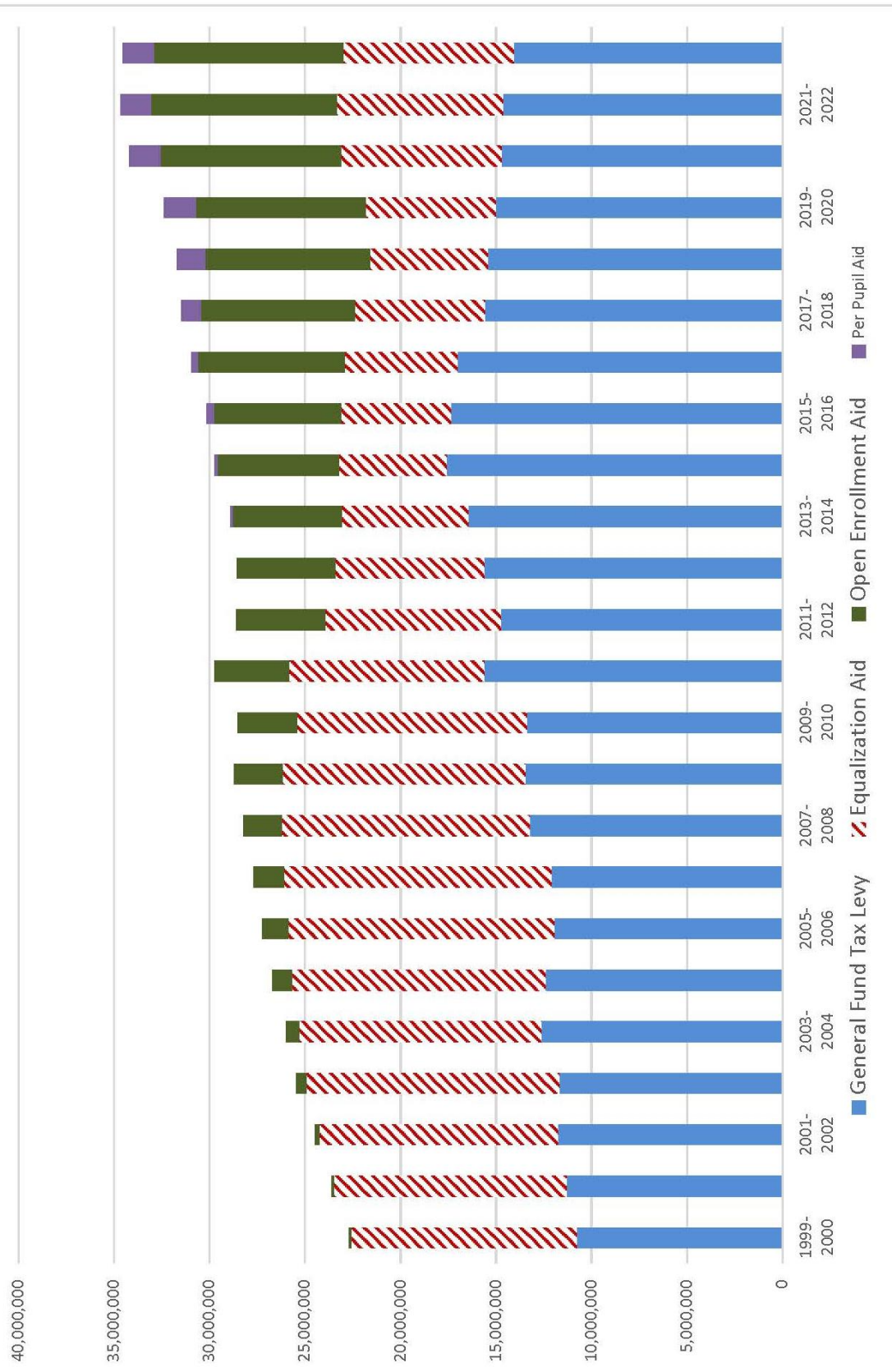
2022-23 Total School District Levy	15,842,268
Equalized Property Value	2,319,940,923
Mill Rate	6.829



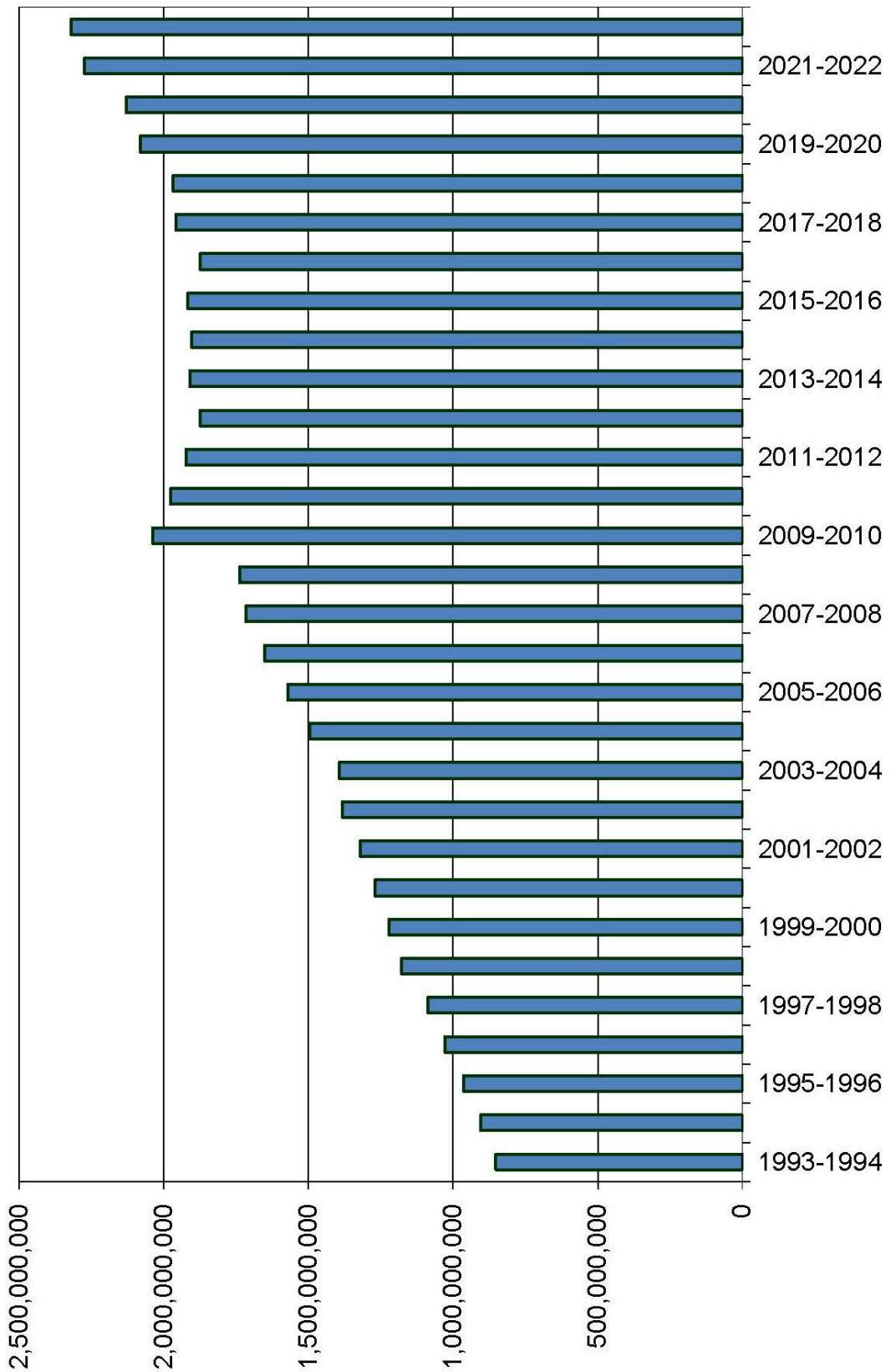
**Ashwaubenon School District
Comparison of Tax Levy Amount**



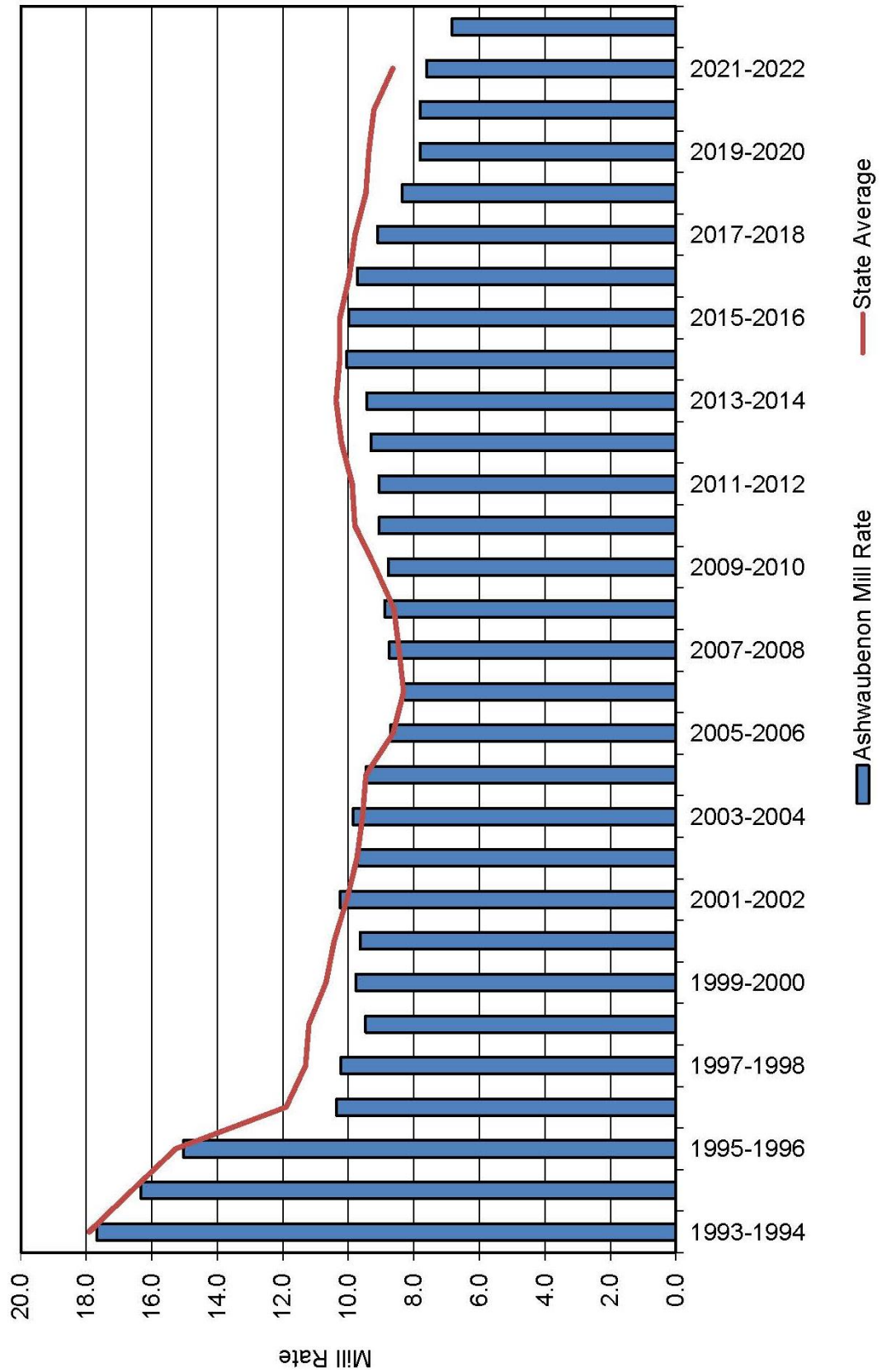
General Fund Revenue
Tax Levy, Equalization Aid, and Open Enrollment Aid



**Ashwaubenon School District
Equalized Property Value Trend**



**Ashwaubenon School District
Equalized Mill Rate Trend compared to State Average**



BUDGET ADOPTION 2022-23			
	Audited 2020-21	Budget 2021-22	Budget 2022-23
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	5,342,957.37	5,806,604.17	5,764,173.37
Ending Fund Balance, Nonspendable (Acct. 935 000)	131,755.96	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	2,504,637.90	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	3,170,210.31	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	5,806,604.17	5,764,173.37	5,603,451.70
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	14,693,395.00	14,625,720.00	14,071,168.00
240 Payments for Services	0.00	7,100.00	7,100.00
260 Non-Capital Sales	49,092.19	41,000.00	41,000.00
270 School Activity Income	0.00	35,000.00	35,000.00
280 Interest on Investments	179.02	22,375.02	4,475.02
290 Other Revenue, Local Sources	113,484.71	145,000.00	140,500.00
Subtotal Local Sources	14,856,150.92	14,876,195.02	14,299,243.02
Other School Districts Within Wisconsin			
310 Transit of Aids	7,904.01	0.00	300,000.00
340 Payments for Services	9,433,605.00	9,863,530.00	9,615,550.00
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	9,441,509.01	9,863,530.00	9,915,550.00
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	16,111.57	15,773.00	15,773.00
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	16,111.57	15,773.00	15,773.00
State Sources			
610 State Aid -- Categorical	174,311.05	120,313.00	120,313.00
620 State Aid -- General	8,423,256.00	8,698,422.00	8,935,989.00
630 DPI Special Project Grants	141,445.55	49,999.98	49,999.98
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	0.00	0.00	0.00
690 Other Revenue	2,024,227.02	2,128,525.00	2,145,939.00
Subtotal State Sources	10,763,239.62	10,997,259.98	11,252,240.98
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	1,115,898.51	589,889.00	1,334,889.00
750 IASA Grants	227,646.63	228,645.00	228,645.00
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	127,698.73	0.00	0.00
790 Other Federal Revenue - Direct	31,451.00	37,391.00	37,391.00

BUDGET ADOPTION 2022-23			
	Audited 2020-21	Budget 2021-22	Budget 2022-23
Subtotal Federal Sources	1,502,694.87	855,925.00	1,600,925.00
Other Financing Sources			
850 Reorganization Settlement	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	8,605.00	5,000.00	5,000.00
970 Refund of Disbursement	0.00	0.00	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	8,325.48	0.00	0.00
Subtotal Other Revenues	16,930.48	5,000.00	5,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	36,596,636.47	36,613,683.00	37,088,732.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	10,456,387.88	10,351,611.94	10,885,528.05
120 000 Regular Curriculum	6,325,479.33	6,454,146.79	6,504,476.58
130 000 Vocational Curriculum	1,260,024.69	1,323,590.33	1,328,261.94
140 000 Physical Curriculum	1,066,864.92	1,057,552.88	1,071,931.02
160 000 Co-Curricular Activities	288,033.85	285,945.42	292,210.15
170 000 Other Special Needs	543,542.84	568,681.71	576,998.78
Subtotal Instruction	19,940,333.51	20,041,529.07	20,659,406.52
Support Sources			
210 000 Pupil Services	1,243,715.52	1,534,770.24	1,570,237.75
220 000 Instructional Staff Services	1,753,126.84	1,126,664.75	1,142,073.90
230 000 General Administration	351,712.01	395,116.81	442,584.38
240 000 School Building Administration	1,958,596.74	2,042,220.98	2,040,833.06
250 000 Business Administration	3,958,001.13	4,564,939.69	4,201,442.31
260 000 Central Services	351,893.50	389,232.31	402,187.32
270 000 Insurance & Judgments	111,392.52	95,000.00	95,000.00
280 000 Debt Services	44,611.07	65,000.00	58,500.00
290 000 Other Support Services	1,789,383.58	1,968,904.95	1,982,447.43
Subtotal Support Sources	11,562,432.91	12,181,849.73	11,935,306.15
Non-Program Transactions			
410 000 Inter-fund Transfers	3,207,944.05	3,127,007.00	3,210,929.00
430 000 Instructional Service Payments	1,395,417.44	1,305,728.00	1,443,812.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	26,861.76	0.00	0.00
Subtotal Non-Program Transactions	4,630,223.25	4,432,735.00	4,654,741.00
TOTAL EXPENDITURES & OTHER FINANCING USES	36,132,989.67	36,656,113.80	37,249,453.67

BUDGET ADOPTION 2022-23			
	Audited 2020-21	Budget 2021-22	Budget 2022-23
SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2020-21	Budget 2021-22	Budget 2022-23
900 000 Beginning Fund Balance	113,568.93	806,089.65	806,147.59
900 000 Ending Fund Balance	806,089.65	806,147.59	806,169.61
REVENUES & OTHER FINANCING SOURCES	954,936.17	1,010,543.10	1,010,543.10
100 000 Instruction	232,476.92	938,077.63	938,482.55
200 000 Support Services	16,238.53	61,707.53	72,038.53
400 000 Non-Program Transactions	13,700.00	10,700.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	262,415.45	1,010,485.16	1,010,521.08

SPECIAL EDUCATION FUND (FUND 27)	Audited 2020-21	Budget 2021-22	Budget 2022-23
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	3,207,944.05	3,217,293.67	3,210,928.88
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	20,431.48	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	20,431.48	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	44,911.48	25,000.00	25,000.00
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	44,911.48	25,000.00	25,000.00
State Sources			
610 State Aid -- Categorical	1,154,759.00	1,233,866.00	1,259,200.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	8,000.00	0.00	0.00
Subtotal State Sources	1,162,759.00	1,233,866.00	1,259,200.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	506,875.90	876,050.00	876,050.00
750 IASA Grants	0.00	0.00	0.00

BUDGET ADOPTION 2022-23			
	Audited 2020-21	Budget 2021-22	Budget 2022-23
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	47,553.29	45,000.00	45,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	554,429.19	921,050.00	921,050.00
Other Financing Sources	0.00	0.00	0.00
860 Compensation, Fixed Assets	1,668.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	1,668.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	4,992,143.20	5,397,209.67	5,416,178.88
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	3,765,716.16	3,907,935.52	3,922,837.50
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	3,765,716.16	3,907,935.52	3,922,837.50
Support Sources			
210 000 Pupil Services	704,906.79	673,031.85	675,095.22
220 000 Instructional Staff Services	275,917.87	480,492.30	482,241.16
230 000 General Administration	1,054.00	5,000.00	5,000.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	49,775.91	200,000.00	200,255.00
260 000 Central Services	156.00	9,000.00	9,000.00
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	3,511.35	3,750.00	3,750.00
Subtotal Support Sources	1,035,321.92	1,371,274.15	1,375,341.38
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	191,105.12	118,000.00	118,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	191,105.12	118,000.00	118,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,992,143.20	5,397,209.67	5,416,178.88

BUDGET ADOPTION 2022-23			
	Audited 2020-21	Budget 2021-22	Budget 2022-23
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	351,163.54	309,831.96	2,084,831.96
900 000 ENDING FUND BALANCES	309,831.96	2,084,831.96	2,582,731.96
TOTAL REVENUES & OTHER FINANCING SOURCES	10,975,952.32	2,000,000.00	1,076,100.00
281 000 Long-Term Capital Debt	1,317,778.20	225,000.00	578,200.00
282 000 Refinancing	9,699,505.70	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	11,017,283.90	225,000.00	578,200.00
842 000 INDEBTEDNESS, END OF YEAR	10,145,000.00	10,145,000.00	9,725,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	10,316,967.79	5,851,535.22	901,535.22
900 000 Ending Fund Balance	5,851,535.22	901,535.22	436,869.93
TOTAL REVENUES & OTHER FINANCING SOURCES	44,138.86	50,000.00	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	4,509,571.43	5,000,000.00	464,665.29
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,509,571.43	5,000,000.00	464,665.29

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	22,656.60	269,043.40	341,640.13
900 000 ENDING FUND BALANCE	269,043.40	341,640.13	261,678.78
TOTAL REVENUES & OTHER FINANCING SOURCES	1,543,493.44	1,422,104.38	1,572,104.38
200 000 Support Services	1,297,106.64	1,349,507.65	1,652,065.73
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,297,106.64	1,349,507.65	1,652,065.73

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	6,547.89	296,182.21	296,182.26
900 000 ENDING FUND BALANCE	296,182.21	296,182.26	292,601.35
TOTAL REVENUES & OTHER FINANCING SOURCES	837,456.75	943,550.01	943,550.01
200 000 Support Services	195,997.84	214,550.69	214,812.45
300 000 Community Services	351,824.59	728,999.27	732,318.47
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	547,822.43	943,549.96	947,130.92

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2020-21	Budget 2021-22	Budget 2022-23
GROSS TOTAL EXPENDITURES -- ALL FUNDS	58,759,332.72	50,581,866.24	47,318,215.57
Interfund Transfers (Source 100) - ALL FUNDS	3,121,647.34	3,207,944.05	3,086,809.00
Refinancing Expenditures (FUND 30)	9,699,505.70	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	45,938,179.68	47,373,922.19	44,231,406.57
PERCENTAGE INCREASE -- EXPENDITURES FROM PRIOR YEAR		3.13%	-6.63%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2020-21	Budget 2021-22	Budget 2022-23
General Fund	14,693,395.00	14,625,720.00	14,071,168.00
Referendum Debt Service Fund	1,275,000.00	2,000,000.00	1,076,100.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	675,000.00	695,000.00	695,000.00
TOTAL SCHOOL LEVY	16,643,395.00	17,320,720.00	15,842,268.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		4.07%	-8.54%

Ashwaubenon School District Community Service Fund Budget Proposal






	Levy 2022-23	Total Revenue Budget 2022-23
<u>Family Resource Center</u>	30,000	46,478
<p>The Family Resource Center at Cormier School provides parenting programs and assistance to parents of young children. These programs help parents become better parents and provide positive activities for young children and parents.</p>		
<u>Elementary and Middle Co-Curriculars</u>	130,000	138,040
<p>Co-curricular activities, at the elementary and middle school levels, are open to all children in the community even if they do not attend school in the district. These programs provide positive activities for elementary and middle school age children.</p>		
<u>Pool and Auditorium maintenance and Utilities</u>	222,000	222,000
<p>The District maintains the swimming pool which is used for community activities and Recreation Department programs. The new auditorium and aquatics facilities has significantly increase the amount of space to operate and maintain. While repair cost should be minimal, the increased competitive pool size, second pool, and additional auditorium will significantly add to the supplies and cleaning time needed to operate the facilities. An additional .5 FTE custodian has been hired to maintain the new facility.</p>		
<u>Police Liaison Officers</u>	153,000	153,000
<p>Police Liaison costs are shared with the Village of Ashwaubenon. This program develops a positive relationship between students and law enforcement officers, helping reduce and prevent issues for young people involving police in the community, and provides a more efficient system for solving the issues and problems that young people have in the community. The District pays 50% of the cost for two officers.</p>		
<u>Performing Arts Center Operations</u>	160,000	387,613
<p>The District runs the Community Performing Arts Center (PAC). Operations include salary and benefits for PAC manager, technical support, and staff for performances. The cost of the PAC manager is shared with the Village of Ashwaubenon other performance related costs are offset by ticket sales.</p>		
	695,000	947,131
<u>Community Service Fund Revenue</u>		
Levy	695,000	
Family Resource Center fund raising	16,478	
Student Fees	8,040	
Ticket sales and sponsorships PAC	135,613	
Village Share of PAC Manager	92,000	
	947,131	

All the budget information shared with you this evening is based on estimates and projections. The Board will finalize the Budget and Levy at the October Board meeting. All of the information presented is subject to change.

Variables Affecting Budget Projections

	Variable	Tax Levy	Mill Rate	Budget
1	General State Aid DPI certifies general aid in October	*	*	*
2	Enrollment Sept. 16 Revenue Limit Pupil Count Open Enrollment actual students	*	*	* *
3	Equalized Valuation Certified by the State in Mid October		*	
4	Assessed Valuation Provided by the Village in December		*	
5	School Levy Tax Credit Provided by the Village in December		*	
6	Grants			*
7	Budget Adjustments and Changes			*

Annual Meeting

-  **Annual Meeting Agenda**
-  **Annual Meeting Minutes from July 14, 2021**
-  **Treasurer's Report**
-  **Proposed Property Tax Levy**
-  **Continuous Improvement Plan / District Goals / Operational Referendum Update**

ASHWAUBENON SCHOOL DISTRICT

ANNUAL MEETING AGENDA

July 13, 2022

6:00 p.m.

Ashwaubenon District Offices
1055 Griffiths Lane
Green Bay WI 54304

- A. **Call the meeting to Order:** *(Jay VanLaanen - School Board President)*
- B. **Roll Call:**
- C. **Elect Meeting Chairperson:**
- D. **Approve 2021-22 Annual Meeting Minutes:**
- E. **Treasurer's Report:** *(Michelle Garrigan – School Board Treasurer)*
- F. **Continuous Improvement Plan / District Goals:** *(Kurt Weyers - Superintendent of Schools and Andy Bake – Director of Curriculum and Instruction)*
 - 1. **Operational Referendum Update:** *(Tammy Nicholson – Director of Pupil Services)*
- G. **Remuneration for School Board Members -- Set salaries and reimbursements/compensation:** *(Kurt Weyers – Superintendent of Schools)*
- H. **Vote taxes sufficient to support operation of schools, transportation, sites, buildings and maintenance, and capital outlay as presented in the proposed budget as follows:** *(Keith Lucius – Assistant Superintendent/Business Manager)*
 - **Operating Fund**
 - **Debt Service Fund**
 - **Community Service Fund**
- I. **Establish date, time and location for next year's annual meeting and budget hearing.**
- J. **Such other legally permissible matters as may be brought before the meeting.**
- K. **Adjournment**

ASHWAUBENON SCHOOL DISTRICT

ANNUAL MEETING MINUTES

July 14, 2021

Ashwaubenon District Office
1055 Griffiths Lane
Green Bay WI 54304

- A. **Call the meeting to Order:** President VanLaanen called the meeting to order at 6:54 pm at the Ashwaubenon District Offices.
- B. **Roll Call:**
Board Members Present: VanLaanen, Vyskocil, Pink, Garrigan, VanDeKreeke
School Choice Advisory Representative: Mader
Others: Kurt Weyers, Keith Lucius, Jill Kieslich, Tammy Nicholson, Brian Carter, Andy Bake, Michael Heim, Pete Marto, Megan Diedrick, Kathy O'Brien, Rebecca Brault
- C. **Elect Meeting Chairperson:** Moved by Vyskocil, seconded by VanDeKreeke to nominate Jay VanLaanen as meeting chairperson. Motion carried unanimously.
- D. **Approve 2020-21 Annual Meeting Minutes:** Moved by Vyskocil, seconded by VanDeKreeke to approve the 2020-21 Annual Meeting Minutes. Motion carried unanimously.
- E. **Treasurer's Report:** Michelle Garrigan presented the Treasurer's Report located on page 24 of the Annual Report.
- F. **Continuous Improvement Plan / District Goals:** Weyers and Kieslich provided an update on the District's Continuous Improvement Plan and Goals.
- The 2020-21 long term goals focus on student achievement (academic math and literacy), student engagement/culture and communication.
 - Kieslich reviewed the strategies and action steps for each of these goals.
 - There will be a continual focus on student achievement and closing the achievement gaps of all students. The focus is on closing the gap by moving the lower scoring student up. This will be done by providing training and resources to improve universal instruction with PLCs.
 - Throughout the pandemic, communication with families was good through programs like SeeSaw and course syllabus. The bar will continue to be raised through the upcoming school year. We will strive to for each building to have a communication goal.
 - The board inquired if each building will have their own goals. Yes they will. Building administrators will provide an update on their building goals at the October board meeting.
 - Collaboration around data is an important part of our PLC work. We need to look at the data to determine our next action steps. The district will have a data retreat on August 18th and 19th. Staff will review the testing data (Forward Exam and Star data).
 - Continue to engage and make connections with students, focusing on relationships.

- Weyers stated that they surveyed parents around late starts throughout the 21-22 school year. He thanked parents for the great ideas they came up with. Rather than weekly late starts, there will be one Friday per month that students will have a two-hour early release. These early release Fridays will help to provide teachers with the collaboration time needed for productive PLCs.
- Directors have begun to work on developing 2022-23 goals.
- 1. Operational Referendum Update:** Nicholson provided an overview of the work being done with the operational referendum funds (mental health referendum work).
 - The district has utilized a mental health grant from DPI over the last 4 years.
 - In order to help students succeed, we need to provide the right mental health services.
 - We need to be proactive in identifying the skills the students need to succeed. They are not students with problems; they are students that need skills. We need to identify these skills and help students obtain them. In order to do this, we need to be looking through different lenses to see how we can help students.
 - We need to continue to work to engage students, reteach when needed, and teach and build skills in students.
 - Look at and use the data from Star, ACT, Forward and YRBS.
 - The referendum funds cover additional staffing for 2020-2025. The Native American Grant, Homeless Grant, and Mental Health Grant help to cover additional staffing, supplies, survey tools, staff development and training.
 - Nicholson provided a list of the additional district mental health staff/support hired with the referendum funds. She spoke about what the district mental health team has been working on.
 - Nicholson provide an overview on the SEL/Mental Health Screener, Panorama (survey tool that will be used to survey grades 3-12 in the fall), YRBS (will be given again in the fall), staff training and resources around mental health, and the impact the district mental health services are having on students.

G. Remuneration for School Board Members -- Set salaries and reimbursements/compensation: Weyers reviewed the current board salaries. The president currently receives \$4920.52. All other members receive \$4232.80. Per diem per day for attending conferences: Currently receive \$150 per day per diem for attending conference plus mileage hotel and food. History demonstrated the board typically receives a salary increase that match the staff increase. Staff will be given a 2% increase for the 21-22 school year. Weyers recommended the board receive the same increase.

Moved by Kathy O'Brien (1293 Oak Crest Dr.), seconded by Andy Bake (2166 S. Courtland Dr.) to increase the board salaried by 2% as presented. Motion carried unanimously.

H. Vote taxes sufficient to support operation of schools, transportation, sites, buildings and maintenance, and capital outlay as presented in the proposed budget as follows:

Lucius presented the proposed property tax levy as provided on page 25 of the Annual Meeting booklet:

• General Fund	\$14,283,466.00
• Referendum Debt Service Fund	\$2,000,000.00
• Non-Referendum Debt Service Fund	\$0
• Capital Expansion Fund	\$0
• Community Service Fund	<u>\$695,000.00</u>
• For a Total school levy of	\$16,978,466.00

The proposed property tax levy being recommended for approval is \$16,978,466.00. Moved by VanDeKreeke seconded by Garrigan to accept the proposed property tax levy as presented. Motion carried unanimously.

I. Establish date, time and location for next year's annual meeting and budget hearing:

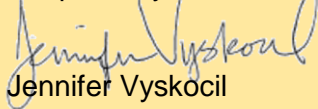
Moved by VanDeKreeke, seconded by Vyskocil to hold next year's Annual Meeting and Budget Hearing on July 13, 2022, at 6:00 pm. The meeting will be held at the Ashwaubenon School District Office at 1055 Griffiths Lane, Green Bay WI. Motion carried unanimously.

J. Such other legally permissible matters as may be brought before the meeting:

No issues presented.

K. Adjournment: Moved by Vyskocil, seconded by Garrigan to adjourn the meeting at 7:45 pm. Motion carried unanimously.

Respectfully submitted,



Jennifer Vyskocil

ASHWAUBENON SCHOOL DISTRICT

TREASURER'S REPORT Year Ending June 30, 2022

Fund Balance, July 1, 2021 - All Funds	\$	13,374,519
Add:		
Receipts - all sources	\$	50,603,425
Subtract:		
Disbursements - all sources	\$	53,575,448
Ending Fund Balance - All Funds (6/30/22 - unaudited)	\$	10,402,496

Fund Balances (unaudited)

Fund 10 - General Fund	\$	5,635,451*
Fund 20 - Special Projects Fund	\$	1,224,725
Fund 30 - Debt Service Fund	\$	2,103,046
Fund 40 - Capital Projects Fund	\$	196,535
Fund 50 - Food Service Fund	\$	827,460
Fund 80 - Community Service Fund	\$	415,279
Total Fund Balance - All Funds	\$	10,402,496

*Fund 10 Fund Balance is approximately 15% of expenditures

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2020-21	Budget 2021-22	Budget 2022-23
General Fund	14,693,395.00	14,625,720.00	14,071,168.00
Referendum Debt Service Fund	1,275,000.00	2,000,000.00	1,076,100.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	675,000.00	695,000.00	695,000.00
TOTAL SCHOOL LEVY	16,643,395.00	17,320,720.00	15,842,268.00
PERCENTAGE INCREASE --			
TOTAL LEVY FROM PRIOR YEAR		4.07%	-8.54%

Annual Ashwaubenon School District Improvement Plan
 2021-22 School Year

Strategic and SMART Goals - Achievement

SMART Goals	Strategies and Action Steps	Monitoring of Effectiveness / Local Data Sources Used
<p>District Strategic Goal: We will increase student achievement and close the achievement gap by providing training and resources to improve universal instruction within a professional learning community.</p>		
<p>Our Current Reality: During the 2020-21 school year, 41% of our 3-8 gr. students were P/A on the state ELA assessment. The three year average from 2017-2019 Was 46% for ELA.</p>	<p>Provide support to building teams in the creation of essential standards and common assessments within the use of district adopted standards based curriculum and instructional materials.</p>	<p>A formative assessment tool will be collected that will provide to identify how we can support the work and monitor the progress of the guiding coalition</p> <p>Principals will report progress data during ALM.</p>
<p>39% of our 3-8 students were P/A in math during 2020-21. The three year average from 2017-2019 was 48% for math.</p>	<p>Provide instructional coaching to improve universal instruction in the areas of math and literacy.</p>	<p>Evidence of instructional practices being implemented in the classroom observed through learning walks and observations.</p>
<p>ACT (gr.11) 34% students P/A reading and 36% P/A in math. The three year average from 2018-2020 was 38% for reading and 42% for math.</p>		<p>Improvement in student progress on STAR reading and math assessments.</p> <p>At least 55% of all students will reach proficient or advanced on the state assessments.</p>
<p>Our Smart Goal: For the 2021-22 school year, at least 55% of all students will meet or exceed grade-level benchmarks in Reading and Math.</p>	<p>Build capacity of special and general education teachers in the co-teaching delivery model to enhance student achievement.</p>	<p>Attendance at external co-teaching trainings and building awareness of staff at designated school level meetings.</p>
	<p>Training and support with Luis Cruz to identify and provide academic/SEL resources within our district tiered system of support to meet individual student learning needs.</p>	<p>A revised tiered intervention document of resources and tools that will be shared at the district and building level by the end of the 2021-22 school year.</p>
	<p>2021-2022: Provide learning opportunities of how to embed equity into current practice to meet individual student learning needs through tiered systems of support.</p>	<p>Administrators will participate in book studies, mini sessions at staff meetings.</p>

Annual Ashwaubenon School District Improvement Plan
 2021-22 School Year

Strategic and SMART Goals - Communication

SMART Goals	Strategies and Action Steps	Monitoring of Effectiveness / Local Data Sources Used
<p>District Strategic Goal: We will improve our communication system ensuring timely and consistent information about teaching and learning with families to strengthen our professional learning community.</p>		
<p><i>Our current reality: During the summer of 2018, parents were surveyed regarding information received from the district. Survey results: progress (39%), learning (21%), and behavior (28%). At that time buildings and departments selected activities to reach their families and staff. During COVID, communication took many forms to keep families and staff aware of what was happening in the district and community.</i></p>	<p>Provide a district newsletter that is distributed via email, around upcoming events to families.</p> <p>Explore accessibility options for non-English speaking families.</p>	<p>Survey results reported as timely and consistent information in the areas of academic progress, learning, and behavior.</p> <p>Develop criteria regarding what and when communication with non-English speaking families would occur.</p> <p>Documentation of the cost and sustainability of the implementation of a program/process to communicate with non-English speaking families.</p>
<p>We will increase the percentage of parents who report they are receiving timely and consistent communication around teaching and learning with families.</p>		

Annual Ashwaubenon School District Improvement Plan
 2021-22 School Year

Strategic and SMART Goals - Student Engagement/Culture		
<p>District Goal: Working as a professional learning community we will provide training and resources that create a responsive culture addressing inequities to engage all students.</p>		
SMART Goals	Strategies and Action Steps	Monitoring of Effectiveness / Local Data Sources Used
<p>Our reality: The 2019 YRBS data completed by 6-12 grade students showed 41% of LGBTQ students reported a sense of belonging at school compared to 67% cisgender students. It was noted that 53% of American Indian, 56% hispanic, and 58% black students agreed that they belonged at school compared to 68% white students. Of these ethnic subgroups 73% White, 59% Hispanic, 59% black and 65% Native American students reported they have a teacher or adult they could talk to at school. 35% percent of middle school students report that they feel like they don't belong at their school on some level.</p> <p>Our SMART goal: We will increase student engagement so that at least 75% of all students feel a sense of belonging at school as measured by YRBS.</p>	<p>Implement Panorama tool to identify students in need of tiered intervention and increase tier 1, 2, & 3 supports to meet their needs. Provide training for administration and staff.</p> <p>Investigate district data and identify resources/training to build equity.</p>	<p>Review Fall and Spring Panorama tool data Formative Assessments created in Panorama for each intervention Referral Pathway document of tier 1, 2 & 3 supports</p> <p>Monthly behavior reports by district/building, including incident types and risk ratios.</p> <p>Review of student data through formative assessments, grades, attendance, and behavioral referrals by the end of the 2021-2022 school year.</p> <p>Training opportunities based on Panorama results.</p> <p>2021-2022 YRBS data</p>

ASHWAUBENON SCHOOL DISTRICT

2021-2022 MENTAL HEALTH REFERENDUM WORK

Funding Sources

Staffing

- 2020-2025 ASD Referendum Funds
- 2021-2022 Native American Grant
- 2020-2023 Homeless Grant
- 2022-2024 Mental Health Grant

Supplies, Training, Resources and Survey Tool

- 2022-2024 Mental Health Grant

Staff Development

- 2022-2024 Mental Health Grant

Check and Connect Training

- 2021-2022 Native American Grant
- 2020-2023 Homeless Grant

District Staff Funded by Referendum, Grants and District Funds

Cormier

- *Panya Yang: School Counselor (1.0)*
- *Meegan Kaster: Social Emotional Learning Coach (.4)*
- *Kelly Lohrentz: Social Worker (.5)*

Pioneer

- *Lisa Bellile: Social Emotional Learning Coach (1.0)*
- *Kelly Lohrentz: Social Worker (.5)*

Valley View

- *Meegan Kaster: Social Emotional Learning Coach (.6)*
- *Kristy Sutrick: School Counselor (1.0)*
- **Andrea Pasqualucci: Social Worker (1.0)***

Parkview

- *Kari Breitenfeldt: School Counselor (1.0)*
- *Cody Cotrell: Graduation Coach (1.0)*
- **Amy Dillenberg: Social Worker (1.0)***

AHS

- *Nathan DeRoach: Graduation Coach (1.0)*
- *Laura Briese: Social Worker (1.0)*
- *Kevin VanGheem: At-Risk (.4)*

District

- **Anika Johnson: Grant Coordinator & Grant Assistant (1.0)**

**shifted FTE
Referendum funds*

2021-2022
ASHWAUBENON SCHOOL DISTRICT
ELEMENTARY SCHOOLS PUPIL SERVICES TEAMS
 (For Additional Support and Information)

CORMIER SCHOOL AND EARLY LEARNING CENTER			
Bob Rupp-Kilgore	School Psychologist	920-492-2905 x1016	bruppkilgore@ashwaubenonk12.org
Panya Yang	School Counselor	920-448-2870 x7099	pyang@ashwaubenonk12.org
Kelly Lohrentz	School Social Worker	920-492-2925 x6199	klohrentz@ashwaubenonk12.org
Meegan Kaster	SEL Coordinator	920-448-2870 x3111	mkaster@ashwaubenonk12.org
PIONEER ELEMENTARY SCHOOL			
Jamie Kallies	School Counselor	920-492-2925 x6113	jkallies@ashwaubenonk12.org
Kelly Lohrentz	School Social Worker	920-492-2925 x6199	klohrentz@ashwaubenonk12.org
Lisa Bellile	SEL Coordinator	920-492-2920 x6143	lbelle@ashwaubenonk12.org
VALLEY VIEW ELEMENTARY SCHOOL			
Jennifer Crabbe	School Counselor	920-492-2935 x3317	jcrabbe@ashwaubenonk12.org
Kristy Sutrick	School Counselor	920-492-2930 x3315	ksutrick@ashwaubenonk12.org
Andrea Pasqualucci	School Social Worker	920-492-2935 x3323	apasqualucci@ashwaubenonk12.org
Meegan Kaster	SEL Coordinator	920-492-2930 x3111	mkaster@ashwaubenonk12.org

SECONDARY SCHOOLS PUPIL SERVICES TEAMS
 (For Additional Support and Information)

PARKVIEW MIDDLE SCHOOL			
Lori Bachman	School Counselor	920-492-2945 x4322	lbachman@ashwaubenonk12.org
Kari Breitenfeldt	School Counselor	920-492-2945 x4120	kbreitenfeldt@ashwaubenonk12.org
Amy Dillenberg	School Social Worker	920-492-2945 x1013	adillenberg@ashwaubenonk12.org
Jake Imig	At Risk Instructor	920-492-2945 x4310	jimig@ashwaubenonk12.org
Cody Cottrell	Graduation Coach	920-492-2945 x4119	ccottrell@ashwaubenonk12.org
ASHWAUBENON HIGH SCHOOL			
Christina Fitzpatrick	School Counselor	920-492-2955 x5394	cfitzpatrick@ashwaubenonk12.org
John Hilbert	School Counselor	920-492-2955 x5395	jhilbert@ashwaubenonk12.org
Joy Rockstroh	School Counselor	920-492-2955 x5396	jrockstroh@ashwaubenonk12.org
Laura Briese	School Social Worker	920-492-2955 x5391	lbriese@ashwaubenonk12.org
Nathan Roach	Graduation Coach	920-492-2955 x5206	nroach@ashwaubenonk12.org
Kevin Vangheem	At-Risk Instructor	920-492-2955 x5185	kvengheem@ashwaubenonk12.org

Mental Health work completed by these teams

- Complete a needs assessment related to mental health
- Elementary Counselors Implemented Sanford Harmony lessons
- Updated a resource map of interventions by building level
- Identified a need for additional Tier 1 resources for staff

Implemented Student Wellness Screener: Panorama

- Staff Training Sessions
- Teacher Screener: Grades 4K-2
- Student Screener: Grades 3-12
- Identify classroom needs at Tier 1
- Compiled baseline data to guide 2022-2023 work information share out 8/2022

Youth Risk Behavior Survey

- Survey Administered every 2 years
- Students in grades 6-12 took the anonymous survey October 2021
- Results have not been released as of June 22, 2022-information share out 8/2022






Training & Resources

- Check and Connect Training: Pupil Services Team members
- Panorama Training: All teachers and building administrators
- DBT Skills in Schools (Skills training for Emotional Problem Solving for grade 6-8 Adolescents)
- Gender Inclusive Schools Training: All staff and administration
- Zones of Regulation training & curriculum
- Mental Health First Aid Training

Impact on Students

- Parkview Hope Squad: 34
- AHS Hope Squad: 24
- Parkview Peer Mentoring: 78 students
- AHS Jags Unite: 66 students
- students who worked with our 2 full time at risk instructors ESSER FTE: 60
- students who worked with our 2 full time graduation coaches: 33
- students who worked with a counselor, social worker or psychologist: 594
- students served through our onsite Innovative Counseling partnership: 38
- other students were referred out for mental health services: 33

Appendix

-  **Powers of Annual Meeting**
-  **Notice of Annual Meeting**
-  **Description of Fund Accounts**
-  **Head Count History: 2002-03 to 2021-22**
-  **Calendar for 2022-23 School Year**

POWERS OF ANNUAL MEETING

120.10 Powers of annual meeting.

The annual meeting of a common or union high school district may:

- (1) **Chairperson and Clerk.** Elect a chairperson and, in the absence of the school district clerk, elect a person to act as the clerk of the meeting.
- (2) **Adjournment.** Adjourn from time to time.
- (3) **Salaries of School Board Members.** Vote annual salaries for school board members or an amount for each school board meeting the member actually attends.
- (4) **Reimbursement of School Board Members.** Authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of duties and the reimbursement of a school board member for actual loss of earnings when duties require the school board member to be absent from regular employment.
- (5) **Building Sites.** Designate sites for school district buildings and provide for the erection of suitable buildings or for the lease of suitable buildings for a period not exceeding 20 years with annual rentals fixed by the lease.
- (5m) **Real Estate.** Authorize the school board to acquire, by purchase or condemnation under Ch. 32, real estate and structures and facilities appurtenant to such real estate necessary for school district purposes.
- (6) **Tax for Sites, Buildings and Maintenance.** Vote a tax to purchase or lease suitable sites for school buildings, to build, rent, lease or purchase and furnish, equip and maintain school district buildings. The tax may be spread over as many years as are required to pay any obligations approved or authorized at the annual meeting including rental payments due in future years under an authorized lease.
- (7) **Tax for Transportation Vehicles.** Vote a tax to purchase, operate and maintain transportation vehicles and to purchase liability insurance for such vehicles, and to finance contracts for the use and services of such vehicles.
- (8) **Tax for Operation.** Vote a tax for the operation of the schools of the school district.
- (9) **Tax for Debts.** Vote a tax necessary to discharge any debts or liabilities of the school district.
- (10) **School Debt Service Fund.** Vote a tax to create a fund for the purpose of paying all current bonded indebtedness for capital expenditures. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose, except as provided by s. 67.11(1), or be transferred to any other fund except by authorization by a two-thirds majority vote of the total number of electors of the school district.
- (10m) **School Capital Expansion Fund.** Vote a tax to create a fund for the purpose of financing all current and future capital expenditures related to buildings and sites. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose or be transferred to any other fund except by authorization by a majority vote of the electors present at a subsequent annual meeting and only if notice that the issue would be on the agenda was included in the notice of the subsequent annual meeting under s. 120.08(1)(c).

- (11) **Tax for Recreation Authority**. Vote a tax for the purposes specified in s. 66.0123.
- (14) **Legal Proceedings**. Direct and provide for the prosecution or defense of any action or proceedings in which the school district is interested.
- (15) **Textbooks**. Authorize the school board to furnish textbooks under conditions prescribed by the annual meeting or by the school board. The authorization shall continue in effect until revoked by a subsequent annual meeting.
- (16) **School Lunches**. Direct the school board to furnish school lunches to the pupils of the school district and appropriate funds for that purpose.
- (19) **Consolidation of High Schools**. In a union high school district, vote to consolidate schools or to discontinue a school where more than one high school is operated by the school district.

ASHWAUBENON SCHOOL DISTRICT

July 13, 2022

NOTICE IS HERBY GIVEN, to qualified electors of the Ashwaubenon School District, that the Annual Meeting of said District for the transaction of business will be held in the Board Room at the Ashwaubenon District Offices, 1055 Griffiths Lane, beginning at 6:00 pm, on Wednesday, July 13, 2022.

NOTICE IS FURTHER GIVEN, that the business to be transacted at the annual meeting of said District is as follows:

- (1) to hear a budget report for the fiscal year of said District ending June 30, 2023,
- (2) to adopt a tax levy for the fiscal year of said District ending June 30, 2023,
- (3) to transact such other business as may be properly transacted at said meeting according to the law.



Jennifer Vyskocil, Clerk

July 1, 2022

DESCRIPTION OF FUND ACCOUNTS

The following are funds reported in the school district's Annual and Budget reports to the DPI categorized by the activities that occur within the funds. The reported funds in each category have similar function-object expenditure coding.

Instructional Funds

Instructional funds are funds where elementary and secondary instruction (i.e. K - 12) activities (100 000 function series) pupil support activities (210 000 function series) or instructional staff support (220 000 function series) are recorded.

Fund 10 General Fund - The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

Fund 21 Special Revenue Trust Fund - This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

Fund 23 "TEACH" Fund - This fund is used to account for programs funded with grants and loans from the TEACH Wisconsin Board. There may be a fund balance or a deficit in this fund as permitted by the TEACH Board.

No separate cash or investment accounts are required for this fund. Any interest earnings resulting from an invested balance in this fund should be credited to this fund.

Fund 27 Special Education Fund - The fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. Also included are charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. School Age Parent costs are also charged to this Fund. No fund balance or deficit can exist in this fund.

Fund 29 Other Special Project Funds - Used to report special revenue K - 12 instructional programs not required to be discretely reported in Funds 21, 23, or 27. The district may account for in such programs in Funds 22, 24, 25, 26, 28 (which are not presently assigned by DPI for reporting purposes) and/or Fund 29. If the district uses funds other than Fund 29, the district must combine and report these funds as Fund 29. A fund balance may exist in this fund.

Programs reported as Fund 29 include Federal Indian Education funded programs and "Head Start" revenues used to fund K-12 instructional programs. "Head Start" revenues used in district operated child care operations are to be reported in Fund 80, Community Services.

Fund 91 Packaged Services - This fund is used to account for expenditures made by a host district for programs made available to other districts through a CESA. The CESA makes the packaged service available to school districts. The participating districts, including the host district, will pay CESA for their share of the program. CESA payments to the host district are the only revenue recorded in this subfund and must equal expenditures. The CESA applies for any program related aid and handles any required aid distribution. No fund balance or deficit can exist in this fund. Special education related services provided by a CESA should be accounted for in Fund 27, not Fund 91.

Fund 93 TEACH Program Consortium - This fund is used to account for consortia programs funded with grants and loans from the TEACH Wisconsin Board. There may be a fund balance or a deficit in this fund as permitted by the TEACH Board.

Fund 99 Other Package and Cooperative Program Funds - This fund is to be used for all other types of cooperative instructional funds. No fund balance or deficit can exist in this fund. Special education related cooperative programs should be accounted for in Fund 27.

Debt Service Funds

These funds are used for recording transactions related to repayment of the following general obligation debt: promissory notes (issued per statute 67.12(12)), bonds, state trust fund loans, and TEACH loans. Also included in these fund are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by the DPI. Debt tax levies must be recorded in these funds. TEACH loan payments are not recorded in a debt service fund unless the district has incurred the TEACH debt as general obligation debt. TEACH debt is usually incurred as a capital lease transaction.

The resources in these funds may not be used for any other purpose as long as a related debt remains. For this reason separate checking and/or investment accounts for debt service funds is highly recommended.

Subfunds may be established for various debt issues. If subfunds are established, funds 31 - 37, and/or 39 may be used for debt authorized prior to August 12, 1993 or approved by referendum. Fund 38 is required to be used to report transactions pertaining to non-referendum debt authorized after August 12, 1993.

If the district is required to have a debt service tax levy as a result of participating in a consortium, the levy is recorded in the appropriate debt service fund with the appropriate principal and interest accounts charged when payment (usually to the consortium's fiscal agent) occurs.

Fund 38 Non-Referendum Debt Service Fund - This fund is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund.

Fund 39 Referendum Approved Debt Service Funds - This fund is used to account for transactions for the repayment of debt issues that were either: authorized by school board resolution before August 12, 1993, or approved by referendum. The district may account for in such referendum approved debt service transactions in Funds 31, 32, 33, 34, 36, 37 (which are not presently assigned by DPI for reporting purposes) and/or Fund 39. If the district uses funds other than Fund 39, the district must combine and report these funds as Fund 39. A fund balance may exist in this fund.

Capital Projects Funds

These funds are used to account for expenditures financed through the use of bonds, promissory notes issued per statute 67.12(12), state trust fund loans, land contracts, an expansion fund tax levy established per statute 120.10(10m) or projects funded with a TIF capital improvement levy (Kenosha School District only). As permitted a capital project fund may also be used to record capital lease transactions involving a "letter of credit" or where use of the lease proceeds extends beyond the fiscal year end.

Capital projects funded through other sources of revenue such as gifts, grants, sale of capital objects, etc. may be accounted for in these funds depending on the circumstances. Proceeds from the sale of buildings, sites and equipment may be placed in this fund with annual meeting approval only. Expenditures is financed through General Fund tax levy or balance are always recorded in the General Fund.

The use of subfunds is required for audit reporting and legal compliance purposes. Subfunds 42, 43, 46 - 47 and/or 49 may be used as necessary to account for revenues other than an expansion fund tax levy authorized statute 120.10(10m) or a TIF capital improvement levy. Fund 41 is used for transactions financed with an expansion fund tax levy. Fund 48 is used for transactions financed with a TIF capital improvement tax levy.

Any balance remaining in a subfund established with borrowing proceeds must be transferred to the related debt service fund account upon project completion.

The resources in capital projects funds may not be used for any purpose other than that for which the fund was established. For this reason a separate checking and/or investment account for these funds is highly recommended.

Fund 41 Capital Expansion Fund - Projects financed with tax levy per statute 120.10(10m). State statute restricts the use of this fund for capital expenditures related to buildings and sites. Equipment cannot be acquired through the use of this Fund. For the purpose of determining eligible expenditures from this Fund, the DPI defines “capital expenditures related to buildings and sites” as being expenditures for acquiring and remodeling buildings and sites, and maintenance or repair expenditures that extend or enhance the service life of buildings and building components, sites and site components.

Fund 44 Qualified Zone Academy Bond Projects Fund - Projects financed with Qualified Zone Academy Bond funding. This fund is optional and is included in Fund 49 for reporting purposes.

Fund 45 Qualified School Construction Bond Projects Fund - Projects financed with Qualified School Construction Bond program funding. This fund is optional and is included in Fund 49 for DPI reporting purposes.

Fund 46 Long Term Capital Improvement Trust Fund - A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish 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. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five year wait period is over, 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 48 TIF Capital Improvement Levy Fund - Projects financed with a tax levy per statute 120.135. Only the Kenosha School District meets the requirements for such a levy. A fund balance may exist in this fund.

Fund 49 Other Capital Project Funds - Used to report capital project fund activities not required to be reported in Funds 41 or 48. The district may account for in such projects in Funds 42, 43, 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.

Food and Community Service Funds

These funds are used to account and report transactions of the district's food and community service activities. No K-12 instructional (100 000 series) or instructional support related functions are recorded in these funds.

Fund 50 Food Service Fund - All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the district's Food Service Fund. Any food service fund deficit, resulting from **student** food services, must be eliminated by an operating transfer from the General Fund. Any food service fund deficit, resulting from **elderly** food services, must be eliminated by a transfer from the district's Community Service Fund. The maximum that may be transferred if the district does not have a deficit in the Food Service Fund is limited to an amount necessary to cover a current year deficit in a particular food service program (National School Lunch, Breakfast, Ala Carte, etc.)

Fund 80 Community Service Fund - This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Actual, additional expenditures for these activities, includes salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The district may adopt a separate tax levy for this Fund.

Statute 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services.

The School Board must establish a Community Service Fund pursuant to s. 120.13(19). A budget for the Community Service Fund must be adopted as required by s. 65.90. Any tax necessary to operate the Community Service Fund is considered an "operation" levy subject to s. 120.10(8) and s. 120.12(3).

Access to Community Service Fund activities cannot be limited to pupils enrolled in the district's K-12 educational programs. Other funds, such as the General Fund and the Special Projects Funds, carry out the day to day K-12 educational operations of the district. All activities associated with a well-rounded curriculum (curricular and extra-curricular activities) are to be accounted for in these funds and in pupil organization accounts contained in the Agency Fund (Fund 60).

Excluded from a Community Service Fund are any academic subjects and extra-curricular activities available only to pupils enrolled in the district. Student activities such as inter-scholastic athletics and other extra-curricular activities, pupil clubs, dances, field trips, student seminars and symposiums also may not be funded through Community Service.

A school board may, under s. 120.13(17), grant temporary use of school grounds, buildings, facilities or equipment, under conditions, including fees as determined by the school board. A Community Service

Fund should not be established for providing access to district property for organizations such as youth, theater, and other groups not under the control of the school board unless the district is incurring additional direct cost that will not be recovered through fees, therefore requiring a tax levy subsidy.

Agency Fund

Fund 60 Agency Fund - This fund is used primarily to account for assets held by the district for pupil organizations. Funds held for parent organizations may be accounted for in this fund and are accounted for as a liability to the parent organization. Parent organization funds may be accounted for in Fund 60.

The parent organization may not be a separate 501(c) (3) entity. Receipts such as pupil deposits for books, locks, etc.; other receipts such as school lunch collections, athletic admissions and other fees may be temporarily deposited to agency fund checking accounts maintained at school locations until these items are remitted the district's business office for placement in required funds.

Only balance sheet accounts for this Fund are reported in the Budget and Annual Reports. However, auxiliary records of receipts and disbursements must be maintained in at locations administering the accounts. Pupil organizations accounted for in this fund may give money to the district. It is recorded as a gift in the receiving fund.

Trust Funds

These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, other governments and/or other funds.

Fund 72 Private Purpose Trust Fund - This fund is used to account for gifts and donations specified for the benefit of private individuals and organizations not under the control of the school board. Scholarships are recorded in this fund. Cash and investments in this fund are expended pursuant to donor specifications. There may be a fund balance in this fund.

Gifts and donations for district operated instructional programs are recorded and accounted for in the Special Revenue Trust Fund (Fund 21).

Fund 73 Employee Benefit Trust Fund - 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.

Fund 76 Investment Trust Fund - This fund is used to account the external (non-district) portion of investment pools sponsored by the district.

HEAD COUNT HISTORY – 2002-03 THROUGH 2021-22

School Year	4 Yr. Old Kindergarten	1/2 Day Kindergarten	Full Day Kindergarten	Grades 1-12	Total	Weighted Total	Weighted Student Change
2002-03		0	185	2,912	3,097	3,097	-71
2003-04		0	195	2,901	3,096	3,096	-1
2004-05		0	206	2,886	3,092	3,092	-4
2005-06		0	225	2,838	3,063	3,063	-29
2006-07		0	187	2,795	2,982	2,982	-81
2007-08		1	186	2,764	2,951	2,951	-31
2008-09	130	0	192	2,769	3,091	3,091	+ 140
2009-10	151	0	189	2,790	3,130	3,130	+39
2010-11	131	0	204	2,767	3,102	3,102	-28
2011-12	193	0	174	2,786	3,153	3,153	+51
2012-13	169	0	251	2788	3208	3208	+55
2013-14	185	0	226	2862	3273	3273	+65
2014-15	171	0	231	2840	3242	3242	-31
2015-16	205	0	202	2878	3285	3285	+43
2016-17	195	0	231	2863	3289	3289	+4
2017-18	192	0	213	2853	3258	3258	-31
2018-19	188	0	227	2851	3266	3266	+8
2019-20	187	0	225	2816	3228	3228	-38
2020-21	182	0	211	2801	3194	3194	-34
2021-22	144	0	251	2802	3197	3197	+3

Notes:

1. Enrollments reported are as of the 2nd Friday in January
2. Open enrollment and pre-k special education students are as follows:

School Year	Open Enrollment In (Note: Nos. included in above head counts)	Open Enrollment Out	Preschool Special Education Students Served
2002-03	121	22	31
2003-04	171	42	38
2004-05	228	43	35
2005-06	297	41	28
2006-07	330	52	24
2007-08	390	61	33
2008-09	468	40	9
2009-10	576	52	12
2010-11	671	61	15
2011-12	717	65	10
2012-13	845	81	15
2013-14	920	103	9
2014-15	994	94	9
2015-16	1052	100	16
2016-17	1110	101	19
2017-18	1112	109	19
2018-19	1142	117	22
2019-20	1120	128	22
2020-21	1144	129	14
2021-22	1161	140	19

2022-23 District Calendar

JULY 2022				
M	T	W	TH	F
				1
4	5	6	7	8
11	12	13	14	15
18	19	20	21	22
25	26	27	28	29
OCTOBER 2022				
M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28
31				
JANUARY 2023				
M	T	W	TH	F
2	3	4	5	6
9	10	11	12	13
16	17	18	*19	20
23	24	25	26	27
30	31			
APRIL 2023				
M	T	W	TH	F
3	4	5	6	7
10	11	12	13	14
17	18	19	20	21
24	25	26	27	28

AUGUST 2022				
M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		
NOVEMBER 2022				
M	T	W	TH	F
	1	2	3	4
7	8	9	10	11
14	15	16	17	18
21	22	23	24	25
28	29	30		
FEBRUARY 2023				
M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28			
MAY 2023				
M	T	W	TH	F
1	2	3	4	5
8	9	10	11	12
15	16	17	18	19
22	23	24	25	26
29	30	31		

Grades 4K-12 for Parents

SEPTEMBER 2022				
M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30
DECEMBER 2022				
M	T	W	TH	F
			1	2
5	6	7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30
MARCH 2023				
M	T	W	TH	F
		1	2	3
6	7	8	9	10
13	14	15	16	17
20	21	22	23	24
27	28	29	30	31
JUNE 2023				
M	T	W	TH	F
			1	2
5	6	*7	8	9
12	13	14	15	16
19	20	21	22	23
26	27	28	29	30

SEPTEMBER 2022

- Sept. 1 First Day of School
- Sept. 5 **4K-12:** No school: Labor Day
- Sept. 23 **K-12:** 2-hour Early Release; 4K No School

OCTOBER 2022

- Oct. 6 **9-12:** Conferences 4–8pm
- Oct. 14 **K-12:** 2-hour Early Release; 4K No School
- Oct. 28 **4K-12:** No School: Teacher Inservice

NOVEMBER 2022

- Nov. 2 **4K-8:** Conferences 4–8pm
- Nov. 3 **4K-12:** No School: Teacher Inservice/Conferences
- Nov. 3 **4K-8:** Conferences 12–8pm
- Nov. 4 **4K-12:** No School
- Nov. 4 End of Quarter 1
- Nov. 17 **K-12:** Early Release (K-5 released at 12:30p; 6-12 released at 1:15p; 4K No School)
- Nov. 23-25 **4K-12:** No school: Thanksgiving Break

DECEMBER 2022

- Dec. 1 **9-12:** Conferences 4–8pm
- Dec. 19 **K-12:** Early Release (K-5 released at 12:30p; 6-12 released at 1:15p; 4K No School)
- Dec. 23-Jan 2 **4K-12:** No school: Winter Break

JANUARY 2023

- Jan. 3 School resumes
- Jan. 13 **K-12:** 2-hour Early Release; 4K No School
- Jan. 16 **4K-12:** No School: Martin Luther King Day
- *Jan. 19 **9-12:** Early Release (11:30am). Gr. 4K-8: Full Day
- Jan. 20 **4K-12:** No School: Teacher Inservice/Workday
- Jan. 20 End of Semester 1

FEBRUARY 2023

- Feb. 16 **K-12:** 2-hour Early Release; 4K No School
- Feb. 17 **4K-12:** No School: Teacher Inservice
- Feb 23 **9-12:** Conferences 4–8pm

MARCH/APRIL 2023

- March 3 **K-12:** 2-hour Early Release; 4K No School
- March 7 **9, 10** No school; **Gr. 11** ACT testing AM, **12** Community Service Day
- March 7 **6-8:** Conferences 4–8pm
- March 8 **4K-5:** Conferences 4–8pm
- March 9 **4K-12:** No School: Teacher Inservice/Conferences
- March 9 **4K-8:** Conferences 12–8pm
- March 10 **4K-12:** No School
- March 24 End of Quarter 3
- Mar. 27-31 **4K-12:** No school: Spring Break

APRIL 2023

- April 6 **K-12:** 2-hour Early Release; 4K No School
- April 7 **4K-12:** No school: Good Friday
- April 10 **4K-12:** No School: Teacher Inservice

MAY 2023

- May 11 **9-12:** Conferences 4–8pm
- May 12 **K-12:** 2-hour Early Release; 4K No School
- May 29 **4K-12:** No school: Memorial Day

JUNE 2023

- *June 7 **9-12:** Early Release (11:30am). Gr. 4K-8: Full Day
- June 8 No 4K classes; **K-5:** Early Release (11:00 am); **6-12:** Early Release (11:30am)
- June 8 Last day of school; End of Semester
- June 12–July 7, 2023 Summer School