



Budget Hearing Annual Meeting

Wednesday, July 12, 2023
6:00 pm
District Office

-  **Budget Hearing for the 2023-24 School Year**
-  **Annual Report for the 2022-23 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



District Mission, Vision & Values Statements

KEITH LUCIUS*Assistant Superintendent*

920.492.2905 ext. 1005

E-mail: klucius@ashwaubenonk12.org

July 12, 2023

Dear Community Residents:

Welcome to our 2023-24 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:

- 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 2023-24 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.

During the past school year, the community showed strong support for the District by passing a referendum for \$3.9 million a year for 5 years. This money is included in the budget presented. This additional levy authority is being used to help the District budget keep up with inflation and maintain staffing levels. As part of the referendum, the School Board committed to reducing the amount of the referendum levy used if the State Budget included additional school budget authority. The State Budget has not been approved, but this topic will be discussed during the meeting using the latest State Budget proposals to show how much the referendum levy amount may be reduced.

The 2023-24 budget will be the fourth 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 projects have been completed. 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 2023 is one of the lowest in Brown County. Over the last 8 years the ASD mill rate has declined 34.5%. The 2023 the District's equalized mill rate was 14.3% below the State average. In terms of total levy dollars, **the 2023 levy amount is \$3,984,173 LESS than the levy in 2015.**

It is important to realize the budget presented is preliminary at this time. Several variables that can significantly change the budget including the State budget and 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 "Excellence in education so every student will achieve their 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

Developing lifelong learners, who positively contribute to their communities.

Vision

Excellence in education so every student will achieve their full potential.

Our Values Statement

As a school community, we value:

- **A welcoming and nurturing environment**
- **Collaboration**
- **Equity**
- **High levels of learning**
- **Mental wellness**
- **Safety**

Budget Hearing



Budget Hearing Agenda



Budget Proposal for 2023-24

- **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: 2023-24 School Year**
- **Community Service Fund**
- **Variables of Budget**

ASHWAUBENON SCHOOL DISTRICT

BUDGET HEARING AGENDA

July 12, 2023

6:00 p.m.

Ashwaubenon District Offices
1055 Griffiths Lane
Green Bay WI 54304

- A. Call the meeting to Order:** Jennifer Vyskocil, 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: (Jennifer Vyskocil, 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 2023-24 Budget:** Keith Lucius, Assistant Superintendent of Schools
- F. Questions and Comments:**
- G. Adjourn Budget Hearing:** Jennifer Vyskocil, School Board President

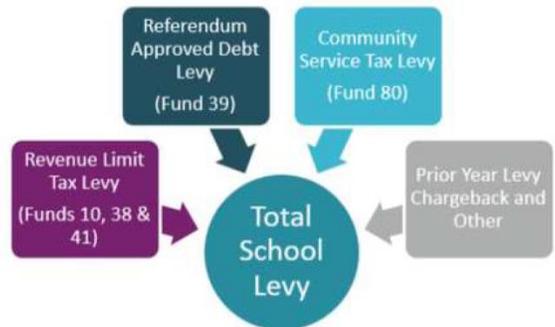
What is the Revenue Limit and how is it calculated?

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.



2023-24 Levy Composition

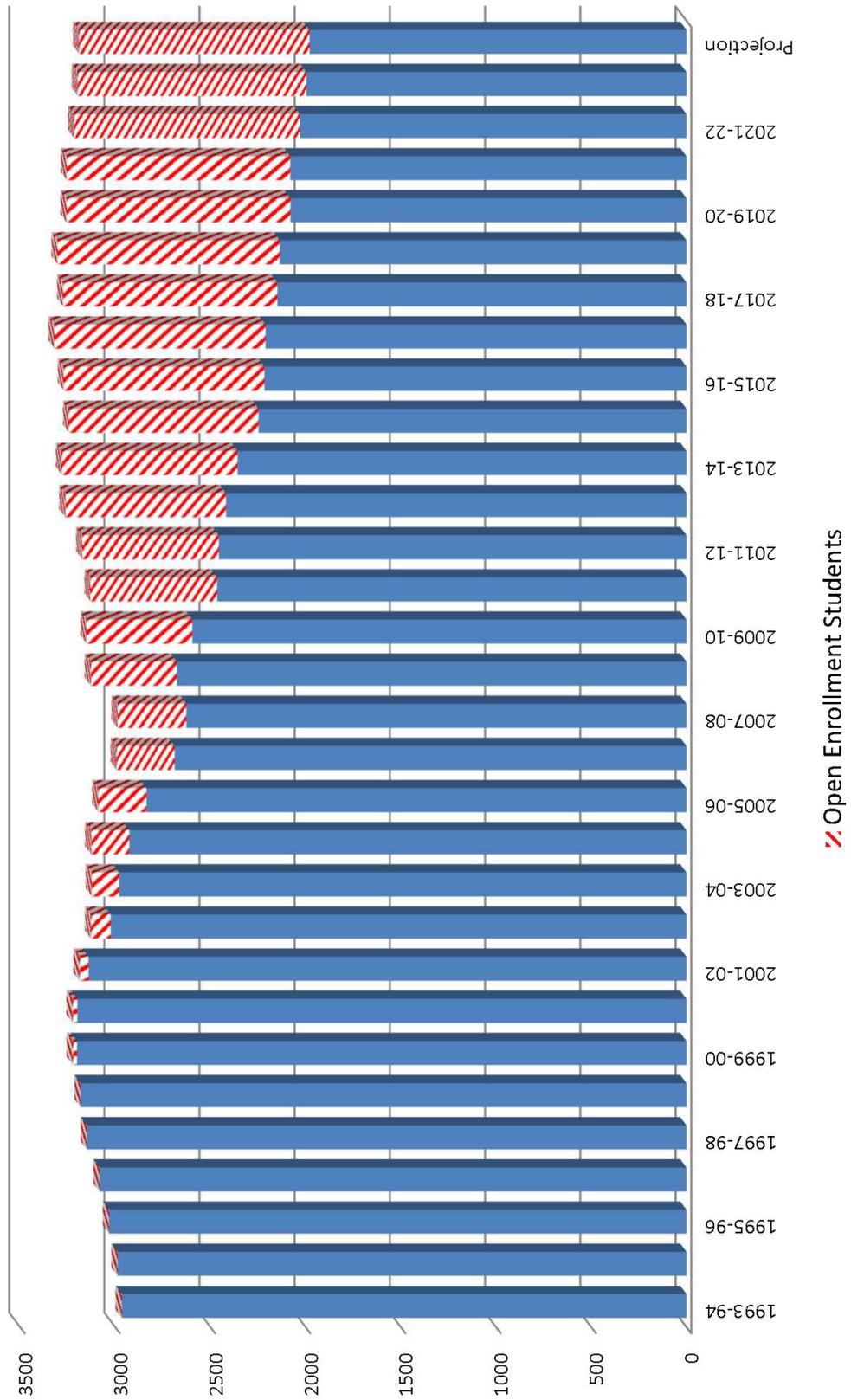
Revenue Limit Levy	16,638,744
Referendum Approved Debt Levy	600,000
Community Service Levy	747,800
Prior Year Levy Chargebacks	-
	17,986,544

How is the Mill Rate Calculated?

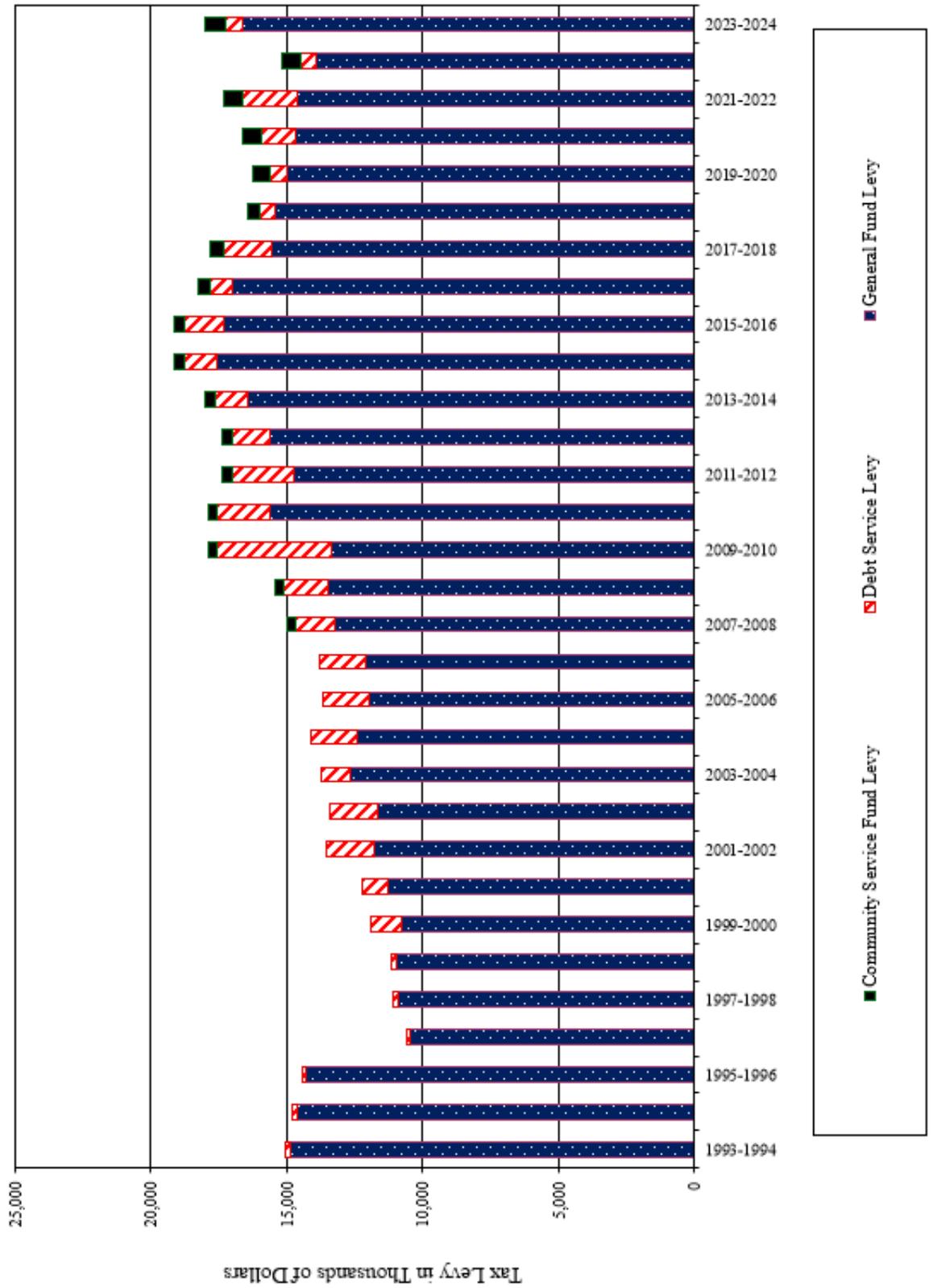


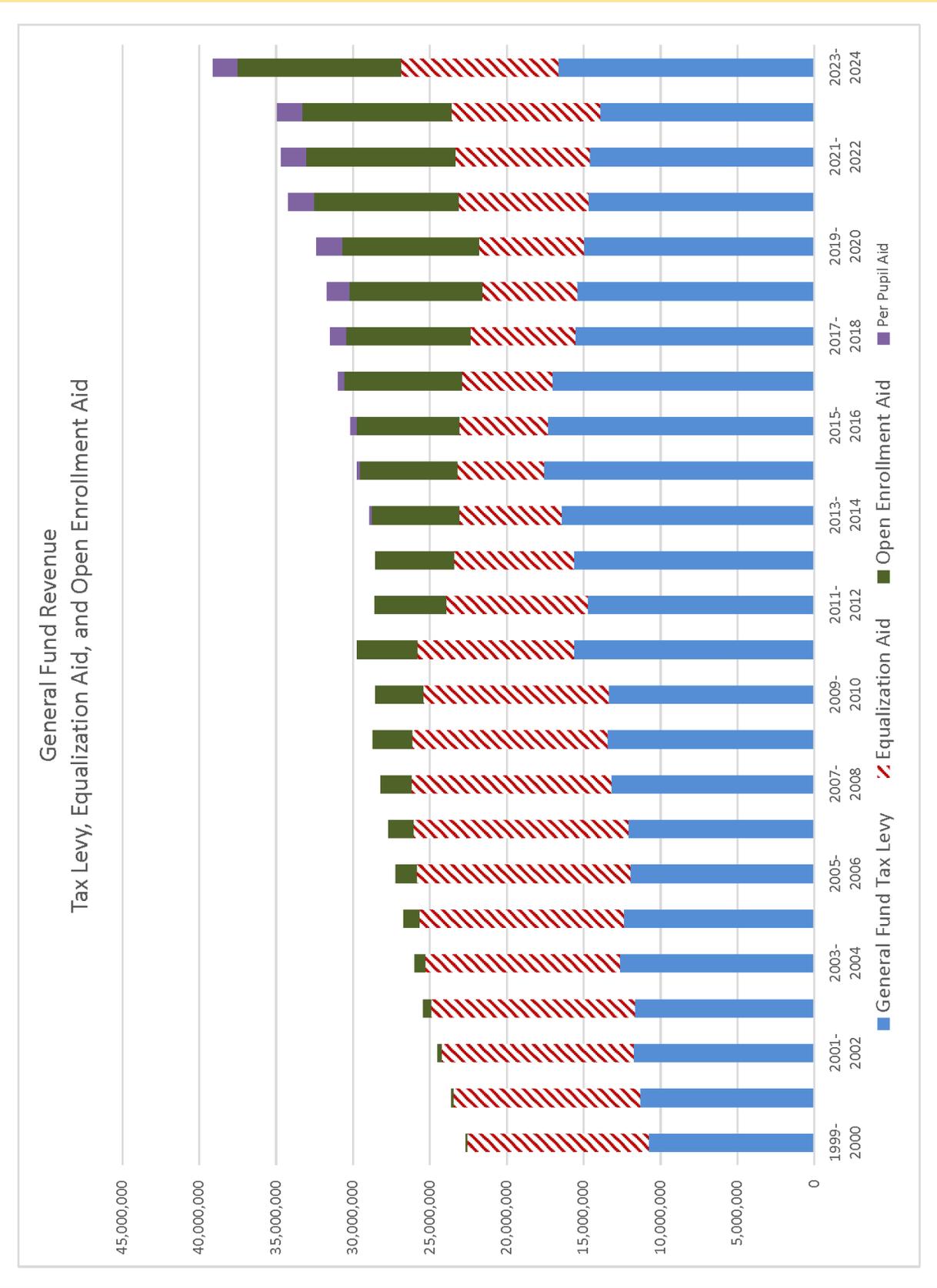
2022-23 Total School District Levy	17,986,544
Equalized Property Value	2,371,972,796
Mill Rate	7.583

**Ashwaubenon School District
Student Count**

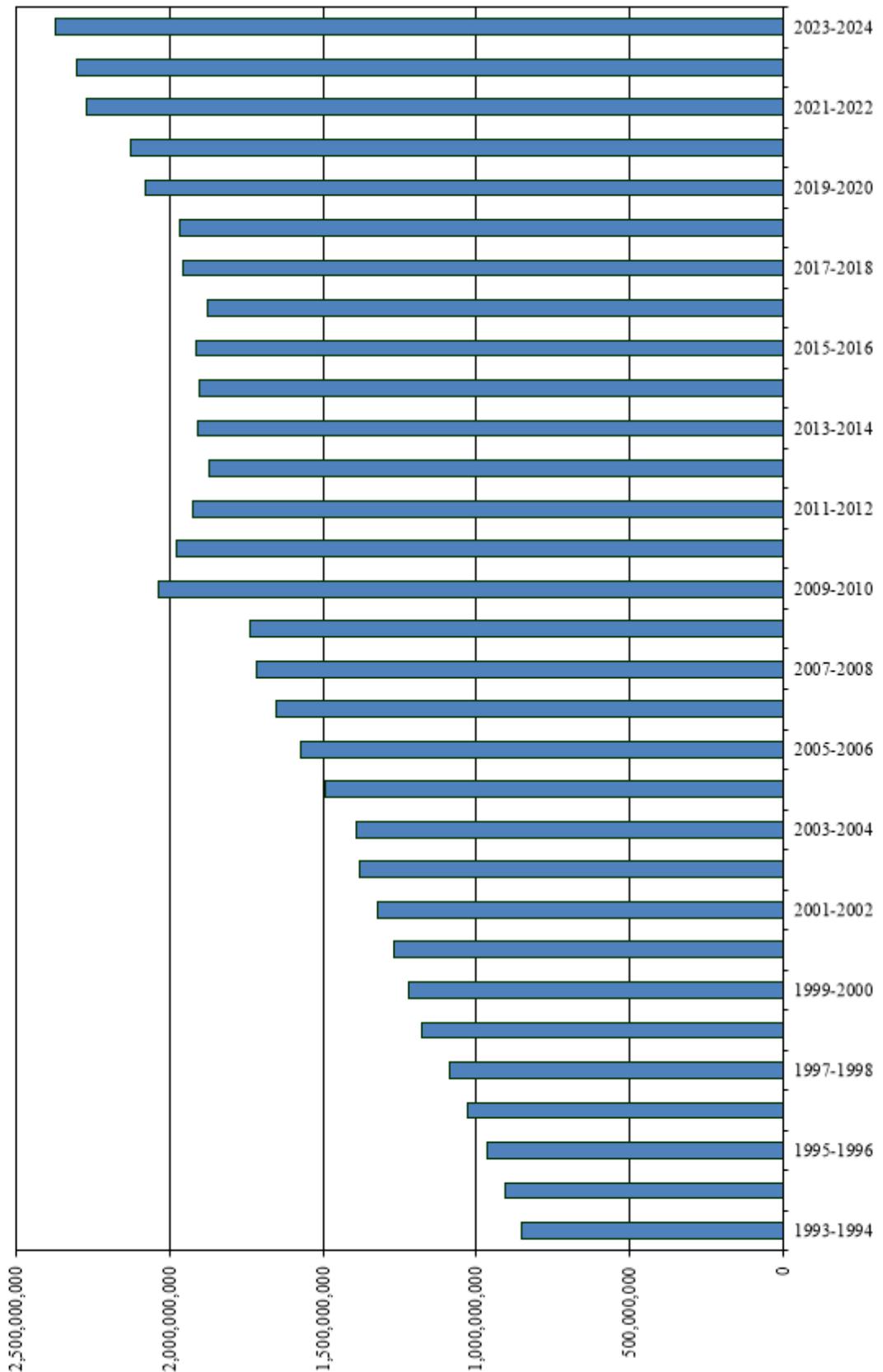


**Ashwaubenon School District
Comparison of Tax Levy Amount**

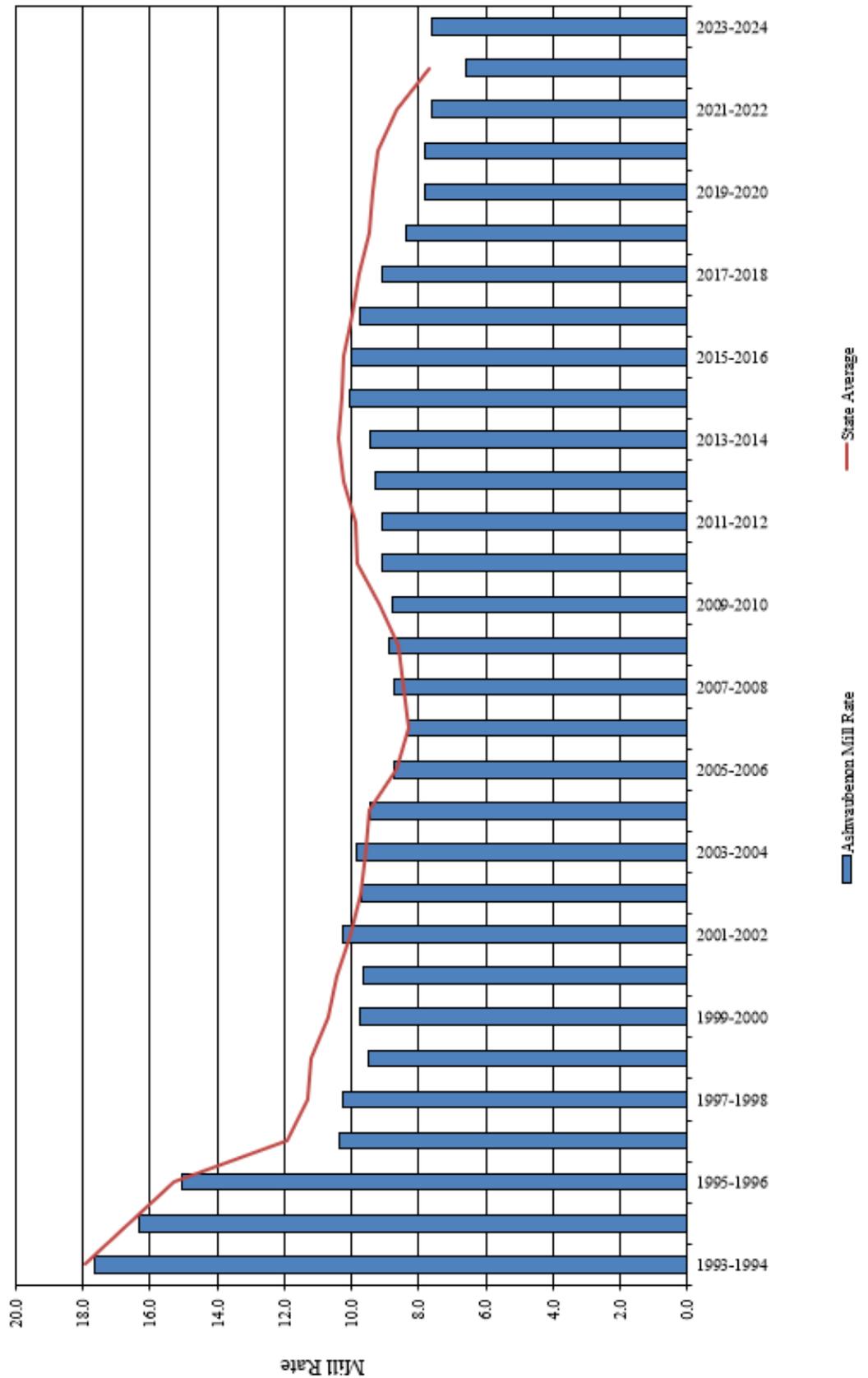




**Ashwaubenon School District
Equalized Property Value Trend**



Ashwaubenon School District
Equalized Mill Rate Trend compared to State Average



BUDGET ADOPTION 2023-24			
	Audited 2021-22	Budget 2022-23	Budget 2023-24
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	5,806,603.75	4,491,144.53	4,699,322.11
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	2,517,306.49	2,517,306.49	2,517,306.49
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	48,403.40	48,403.40	48,403.40
Ending Fund Balance, Unassigned (Acct. 939 000)	1,925,434.64	2,133,612.22	2,133,612.22
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	4,491,144.53	4,699,322.11	4,699,322.11
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	14,625,720.00	13,936,530.00	16,638,744.00
240 Payments for Services	0.00	7,100.00	7,100.00
260 Non-Capital Sales	55,308.89	41,000.00	41,000.00
270 School Activity Income	38,210.72	35,000.00	35,000.00
280 Interest on Investments	1,759.36	6,210.02	56,210.02
290 Other Revenue, Local Sources	150,560.23	140,500.00	150,500.00
Subtotal Local Sources	14,871,559.20	14,166,340.02	16,928,554.02
Other School Districts Within Wisconsin			
310 Transit of Aids	6,750.91	0.00	0.00
340 Payments for Services	9,726,411.00	9,883,688.00	10,637,598.00
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	9,733,161.91	9,883,688.00	10,637,598.00
Intermediate Sources			
510 Transit of Aids	16,673.60	15,773.00	15,773.00
Subtotal Intermediate Sources	16,673.60	15,773.00	15,773.00
State Sources			
610 State Aid -- Categorical	256,199.22	120,313.00	145,313.00
620 State Aid -- General	8,698,422.00	9,675,505.00	10,238,822.00
630 DPI Special Project Grants	159,043.28	49,999.98	90,000.98
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	2,051,305.26	2,158,525.00	2,062,608.58
Subtotal State Sources	11,164,969.76	12,004,342.98	12,536,744.56
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	1,158,187.22	1,334,889.00	126,166.00
750 IASA Grants	293,853.00	226,910.00	226,910.00
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	353,800.09	0.00	0.00
790 Other Federal Revenue - Direct	32,250.00	37,391.00	37,391.00
Subtotal Federal Sources	1,838,090.31	1,599,190.00	390,467.00
Other Revenues			
960 Adjustments	15,073.00	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	13,165.95	0.00	0.00
Subtotal Other Revenues	28,238.95	5,000.00	5,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	37,652,693.73	37,674,334.00	40,514,136.58

BUDGET ADOPTION 2023-24			
	Audited 2021-22	Budget 2022-23	Budget 2023-24
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	10,861,521.28	11,277,803.54	11,722,791.04
120 000 Regular Curriculum	6,712,126.59	6,378,895.81	6,735,803.36
130 000 Vocational Curriculum	1,429,742.95	1,328,115.38	1,370,538.61
140 000 Physical Curriculum	1,072,505.09	1,071,516.66	1,123,499.51
160 000 Co-Curricular Activities	346,260.98	292,184.73	347,312.15
170 000 Other Special Needs	644,261.94	575,871.66	717,695.33
Subtotal Instruction	21,066,418.83	20,924,387.78	22,017,640.00
Support Sources			
210 000 Pupil Services	1,474,687.58	1,567,232.20	1,687,168.74
220 000 Instructional Staff Services	1,093,048.58	1,151,239.05	1,535,571.66
230 000 General Administration	370,217.57	441,748.75	443,214.03
240 000 School Building Administration	2,123,822.81	2,057,134.46	2,171,756.45
250 000 Business Administration	5,161,263.43	4,275,781.34	4,778,611.44
260 000 Central Services	381,641.65	372,104.38	406,017.51
270 000 Insurance & Judgments	87,057.06	95,000.00	115,000.00
280 000 Debt Services	19,133.31	58,500.00	28,500.00
290 000 Other Support Services	1,965,863.55	1,982,189.19	2,243,734.75
Subtotal Support Sources	12,676,735.54	12,000,929.37	13,409,574.58
Non-Program Transactions			
410 000 Inter-fund Transfers	3,556,729.26	3,210,800.27	3,385,047.00
430 000 Instructional Service Payments	1,658,143.32	1,330,039.00	1,701,875.00
Subtotal Non-Program Transactions	5,224,998.58	4,540,839.27	5,086,922.00
TOTAL EXPENDITURES & OTHER FINANCING USES	38,968,152.95	37,466,156.42	40,514,136.58

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	266,317.47	349,918.89	348,478.35
900 000 Ending Fund Balance	349,918.89	348,478.35	346,900.74
REVENUES & OTHER FINANCING SOURCES			
100 000 Instruction	1,454,357.29	1,320,310.30	1,320,447.37
200 000 Support Services	25,581.94	110,432.11	110,432.11
400 000 Non-Program Transactions	17,600.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,497,539.23	1,430,742.41	1,430,879.48

BUDGET ADOPTION 2023-24			
	Audited 2021-22	Budget 2022-23	Budget 2023-24
SPECIAL EDUCATION FUND (FUND 27)	Audited 2021-22	Budget 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	0.00	0.00	2,137.44
900 000 Ending Fund Balance	0.00	2,137.44	2,137.44
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	3,056,729.26	3,210,800.27	3,385,047.00
<i>Intermediate Sources</i>			
510 Transit of Aids	38,094.98	25,000.00	35,000.00
Subtotal Intermediate Sources	38,094.98	25,000.00	35,000.00
<i>State Sources</i>			
610 State Aid -- Categorical	1,270,510.00	1,259,200.33	1,288,527.00
690 Other Revenue	6,694.98	0.00	0.00
Subtotal State Sources	1,277,204.98	1,259,200.33	1,288,527.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	800,189.41	876,050.00	876,050.00
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	272,501.45	45,000.00	45,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	1,072,690.86	921,050.00	921,050.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,444,720.08	5,416,050.60	5,629,624.00
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	4,022,722.53	3,921,033.41	4,089,023.49
Subtotal Instruction	4,022,722.53	3,921,033.41	4,089,023.49
<i>Support Sources</i>			
210 000 Pupil Services	725,223.28	674,845.26	749,028.97
220 000 Instructional Staff Services	312,773.39	482,029.49	456,627.20
230 000 General Administration	228.00	5,000.00	5,000.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	179,570.53	200,255.00	200,255.00
260 000 Central Services	422.34	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	5,040.00	3,750.00	2,689.34
Subtotal Support Sources	1,223,257.54	1,374,879.75	1,422,600.51
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	198,740.01	118,000.00	118,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	198,740.01	118,000.00	118,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,444,720.08	5,413,913.16	5,629,624.00

BUDGET ADOPTION 2023-24			
	Audited 2021-22	Budget 2022-23	Budget 2023-24
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	2,103,604.80	3,895,958.50	3,915,958.50
900 000 ENDING FUND BALANCES	3,895,958.50	3,915,958.50	3,935,958.50
TOTAL REVENUES & OTHER FINANCING SOURCES	2,000,000.00	600,000.00	600,000.00
281 000 Long-Term Capital Debt	207,646.30	580,000.00	580,000.00
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	207,646.30	580,000.00	580,000.00
842 000 INDEBTEDNESS, END OF YEAR	8,345,000.00	8,345,000.00	7,920,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	5,851,535.33	1,749,998.92	499,998.92
900 000 Ending Fund Balance	1,749,998.92	499,998.92	23.92
TOTAL REVENUES & OTHER FINANCING SOURCES	579,782.93	0.00	25.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	4,681,319.34	1,250,000.00	500,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,681,319.34	1,250,000.00	500,000.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	653,323.90	1,306,647.80	1,286,997.55
900 000 ENDING FUND BALANCE	1,306,647.80	1,286,997.55	1,086,997.55
TOTAL REVENUES & OTHER FINANCING SOURCES	2,587,454.67	1,422,104.38	1,385,343.55
200 000 Support Services	1,934,130.77	1,441,754.63	1,585,343.55
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,934,130.77	1,441,754.63	1,585,343.55

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	240,504.82	481,009.64	417,834.26
900 000 ENDING FUND BALANCE	481,009.64	417,834.26	417,834.26
TOTAL REVENUES & OTHER FINANCING SOURCES	1,277,746.84	883,550.01	1,008,213.00
200 000 Support Services	301,395.47	214,780.73	216,566.81
300 000 Community Services	735,846.55	731,944.66	791,646.19
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,037,242.02	946,725.39	1,008,213.00

FUND	Audited 2021-22	Budget 2022-23	Budget 2023-24
General Fund	14,625,720.00	13,936,530.00	16,638,744.00
Referendum Debt Service Fund	2,000,000.00	600,000.00	600,000.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	695,000.00	635,000.00	747,800.00
TOTAL SCHOOL LEVY	17,320,720.00	15,171,530.00	17,986,544.00
PERCENTAGE INCREASE --			
TOTAL LEVY FROM PRIOR YEAR		-12.41%	18.55%

Ashwaubenon School District Community Service Fund Budget Proposal

	Levy 2022-23	Total Revenue Budget 2022-23
<p><u>Family Resource Center</u></p> <p>The Family Resource Center Now located in the High 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>	33,000	50,000
<p><u>Elementary and Middle Co-Curriculars</u></p> <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>	137,800	145,600
<p><u>Pool and Auditorium maintenance and Utilities</u></p> <p>The District maintains the swimming pool which is used for community activities and Recreation Department programs. Actual maintenance and cleaning cost associated for these facilities are tracked here along with the utilities and supplies needed to operate the community facilities.</p>	235,000	235,000
<p><u>Police Liaison Officers</u></p> <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>	160,000	160,000
<p><u>Performing Arts Center Operations</u></p> <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>	170,000	405,613
<p><u>Mental Health Connections for Community Members</u></p> <p>The District has contracted with Care Solce to provide assistance in connecting to mental health resources. This service is available to all community members. Care Solace is liaison that connects people to mental health support providers.</p>	12,000	12,000
	747,800	1,008,213
 <u>Community Service Fund Revenue</u>		
Levy	747,800	
Family Resource Center fund raising	17,000	
Student Fees	7,800	
Ticket sales and sponsorships PAC	135,613	
Village Share of PAC staffing	100,000	
	1,008,213	

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. 15 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 13, 2022**
-  **Treasurer's Report**
-  **Proposed Property Tax Levy**
-  **Continuous Improvement Plan / District Goals / Operational Referendum Update**

ASHWAUBENON SCHOOL DISTRICT

ANNUAL MEETING AGENDA

July 12, 2023

6:00 p.m.

Ashwaubenon District Offices
1055 Griffiths Lane
Green Bay WI 54304

- A. **Call the meeting to Order:** *(Jennifer Vyskocil - School Board President)*
- B. **Roll Call:**
- C. **Elect Meeting Chairperson:**
- D. **Approve 2022-23 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 13, 2022

Ashwaubenon District Office
1055 Griffiths Lane
Green Bay WI 54304

- A. Call the meeting to Order:** President VanLaanen called the meeting to order at 7:00 pm at the Ashwaubenon District Offices.
- B. Roll Call:**
Board Members Present: VanLaanen, Vyskocil, VandeWalle, Garrigan, VanDeKreeke
School Choice Advisory Representative: Rotter
Others: Kurt Weyers, Keith Lucius, Andy Bake, Tammy Nicholson, Pete Marto, Nick Senger, Megan Diedrick, Kathy O'Brien, Michael Heim
- C. Elect Meeting Chairperson:** Moved by Vyskocil, seconded by VanDeKreeke to nominate Jay VanLaanen as meeting chairperson. Motion carried unanimously.
- D. Approve 2021-22 Annual Meeting Minutes:** Moved by VanDeKreeke, seconded by Vyskocil to approve the 2021-22 Annual Meeting Minutes. Motion carried unanimously.
- E. Treasurer's Report:** Michelle Garrigan presented the Treasurer's Report located on page 26 of the Annual Report.
- F. Continuous Improvement Plan / District Goals:** Weyers provided an overview of the District's Continuous Improvement Plan and Goals for the 2021-22 school year.
- 1. Operational Referendum Update:** Nicholson provided an overview of the 2021-22 Mental Health Referendum.
- G. Remuneration for School Board Members -- Set salaries and reimbursements/compensation:** Weyers reviewed the current board salaries. The president currently receives \$5018.92. All other members receive \$4317.44. 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 3% increase for the 2022-23 school year. Weyers recommended the board receive the same increase.
- Moved by Kathy O'Brien (1293 Oak Crest Dr.), seconded by Nick Senger (1435 Wexford Lane) to increase the board salaries by 3% 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 27 of the Annual Meeting booklet:

• General Fund	\$14,071,168.00
• Referendum Debt Service Fund	\$1,076,100.00
• Non-Referendum Debt Service Fund	\$0
• Capital Expansion Fund	\$0
• Community Service Fund	<u>\$695,000.00</u>
• For a Total school levy of	\$15,842,268.00

The proposed property tax levy being recommended for approval is \$15,842,268.00. 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 Andy Bake (2168 S. Courtland Dr.), seconded by Vyskocil to hold next year's Annual Meeting and Budget Hearing on July 12, 2023, 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 VanDeKreeke to adjourn the meeting at 7:31pm. Motion carried unanimously.

Respectfully submitted,



Jennifer Vyskocil

Ashwaubenon School District

Treasurer's Report Year Ending June 30, 2023

Fund Balance, July 1, 2022 - All Funds		\$ 12,274,678
Add:		
Receipts - all sources	48,660,206	
Subtract:		
Disbursements - all sources	49,600,441	
Ending Fund Balance - All Funds (6/30/23 - unaudited)		\$ 11,334,443

Fund Balances (unaudited)

Fund 10 General Fund		5,310,826 *
Fund 20 Special Projects Fund		217,285
Fund 30 Debt Service Fund		3,917,759
Fund 40 Capital Projects Fund		496,159
Fund 50 Food Service Fund		1,095,035
Fund 80 Community Service Fund		297,381
Total Fund Balance - All Funds		\$ 11,334,443

* Fund 10 Fund Balance is approximately 14% of expenditures

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2021-22	Budget 2022-23	Budget 2023-24
General Fund	14,625,720.00	13,936,530.00	16,638,744.00
Referendum Debt Service Fund	2,000,000.00	600,000.00	600,000.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	695,000.00	635,000.00	747,800.00
TOTAL SCHOOL LEVY	17,320,720.00	15,171,530.00	17,986,544.00
PERCENTAGE INCREASE --			
TOTAL LEVY FROM PRIOR YEAR		-12.41%	18.55%

Ashwaubenon School District Continuous Improvement Plan 2022-23 School Year

Data will be analyzed and determinations about goal attainment will be completed in August at our Strategic Planning Retreat.

Strategic and SMART Goals - Achievement			
District Strategic Goal:	SMART Goals	Monitoring of Effectiveness	
Using a systems approach, we will increase student achievement by improving universal instruction within our professional learning community.	<p>SMART Goals</p> <p>AHS Smart Goal: Teachers will provide students with quality grading practices and timely, meaningful feedback from common, formative assessments so that 90% of students will achieve proficiency with grades of C- or better.</p> <p>Parkview Smart Goal: During the 2022-2023 school year, 90% of students will perform at a C level of proficiency (80-81%) on each summative assessment focused on essential standards.</p> <p>Pioneer Smart Goal: Students in grades 3-5 will increase from 48.7% at or above proficiency to 50% at or above proficiency on the ELA Forward Exam in May 2023.</p> <p>Valley View Smart Goal: 40% of Valley View third - fifth grade students will score at the Proficient or Advanced level on the ELA exam and 52% of Valley View third - fifth grade students will score at the Proficient or Advanced level on the math exam.</p> <p>Cormier Smart Goal: The staff of Cormier School and Early Learning Center will improve the students' reading level so that 85% of the 5K students reading at level D or higher or move at least two reading levels using F&P benchmark assessments by the end of the 2022-2023 school year.</p>	<p>Strategies and Action Steps</p> <p>Establish staff agreement and expectations around letter grades vs feedback for formative assessments.</p> <p>Establish staff agreement and expectations around building/and teaching effective rubrics to use with students for feedback.</p> <p>Create systems for periodic student self-evaluation as part of the formative assessment process.</p> <p>Confirm and unpack essential standards, aligned with curriculum standards.</p> <p>PLTs collaborate to implement Common Formative Assessments, share and analyze CFA's in order to guide instruction to meet proficiency on summative assessment.</p> <p>PLTs will analyze STAR (pathway to proficiency report), Fountas and Pinnell assessments, and Units of Study end of unit assessment (grades 3-5) data to inform instruction/intervention.</p> <p>Provide instructional coaching to improve universal instruction in the areas of math and literacy.</p> <p>Using various resources (volunteers, interventionists, learning support teachers, etc.) to implement strategies for reteaching and remediation.</p>	<p>Monitoring of Effectiveness</p> <p>Staff who work with 6-12 students attended several days of professional development about standards based grading, improved assessment practices, and rubric development. Staff established agreed-upon expectations and a timeline for implementation.</p> <p>Staff at all levels reviewed and strengthened essential standards for each course and continue to work towards alignment of assessments to these standards.</p> <p>Staff who work with students in grades 3-12 analyzed STAR pathway to proficiency reports to determine student progress towards Forward/ACT proficiency. Staff who work with students in grades 3-5 also used data from Units of Study unit assessments and math quick quiz data to strengthen instruction, aligned to identified student needs.</p> <p>Instructional coaching was provided to all staff who teach grades 4K-8. Work was focused on improved instructional practices. In spring of 2023, two staff members were hired to provide instructional coaching, intervention support, and at-risk instruction to staff who work with students in grades 6-12.</p> <p>Staff at all levels continue to strengthen their reteaching and remediation practices, including professional development through the spring of 2023.</p>

Strategic and SMART Goals - Achievement

<p>District Strategic Goal: Using a systems approach, we will close an identified achievement gap by improving universal instruction and providing targeted support within our professional learning community.</p>		
School SMART Goals	Strategies and Action Steps	Monitoring of Effectiveness
<p>AHS Smart Goal: We will improve Student Services Team (SST) and staff/ teacher/ student communication practices and data sharing so that all students identified as at risk of not graduating will reduce the gap in credit deficiency as measured by end of semester grade attainment.</p> <p>Parkview Smart Goal: Fifty percent of students who measured below basic on the fall STAR assessment in Math will increase a band to at least basic from fall to spring. Fifty percent of students who measured below basic on the fall STAR assessment in ELA will increase a band to at least basic from fall to spring.</p> <p>Pioneer Smart Goal: Students in grades 3-5 will increase from 57.8% at or above proficiency to 60% at or above proficiency on the Math Forward Exam in May 2023.</p> <p>Valley View Smart Goal: Based on the 2022 Fall STAR assessment data, 50% of the students in grades 2-5 who measured below basic in ELA will move up at least one level (basic or proficient) by Spring of 2023.</p> <p>Cormier Smart Goal: By targeting students who score 50% or below on the blending and segmenting assessment in January, 85% will reach proficiency by the end of the school year.</p>	<p>AHS Student Services will share lists of students at risk of not graduating, along with skills or credits needed and point(s) of contact.</p> <p>Inform AHS staff about alternative routes for graduation – being very clear that there are eligibility factors/requirements.</p> <p>Teams will analyze STAR data through eduCLIMBER. Identify students performing Below Basic after each STAR window closes.</p> <p>Teams will analyze quick quizzes, and unit assessment data to inform instruction/intervention.</p> <p>Grades K-5 will refine CFAs and use data to create small groups to create targeted small group instruction.</p> <p>Put an emphasis on collaboration between special and regular education teachers, educational associates.</p> <p>Increase evidence-based literacy instruction being done to fidelity with a focus on improving small group and individual conferring, placing focus on students identified as performing below basic.</p>	<p>AHS provided increased monitoring of at-risk students and provided more alternative pathways to graduation, allowing six additional students to graduate this spring.</p> <p>Staff who work with students in grades 3-12 analyzed STAR pathway to proficiency reports to determine student progress towards Forward/ACT proficiency. Staff who work with students in grades 3-5 also used data from Units of Study unit assessments and math quiz data to strengthen instruction, aligned to identified student needs.</p> <p>Staff at all levels continue to strengthen their reteaching and remediation practices, including professional development through the spring of 2023.</p> <p>Collaboration between special education staff and homeroom teachers was a focus for increased performance of special education students.</p> <p>Literacy professional development and coaching for staff who work with 4K-5 students was focused on small group and individual conferring and remediation for students who perform below basic on assessments.</p>

Strategic and SMART Goals - Mental Wellness

<p>District Strategic Goal: Working as a professional learning community, we will develop a systemic and responsive approach to Mental Wellness designed to remove barriers to student success.</p>		
School SMART Goals	Strategies and Action Steps	Timeline for Monitoring of Effectiveness
<p>AHS Smart Goal: Using professional development to increase staff capacity to address root causes of mental wellness and engagement barriers for students, 80% of students will report positive connections to school based on student surveys by the end of term 4.</p> <p>Parkview Smart Goal: According to the Panorama Student Survey, student responses will increase 5% or higher in the topic of school climate from Spring 2022 to Spring 2023 and 24% of students will report they have a positive connection to other students as measured by the Panorama Survey.</p> <p>Pioneer Smart Goal: Pioneer students will increase emotional regulation perception by 5% on the Panorama assessment from Fall 2022 to Spring 2023.</p> <p>Valley View Smart Goal: Spring 2023 Panorama survey results will indicate 100% of students in grades 3-5 will be able to identify one school adult who they can count on to help them and 80% of these students will indicate that they have a sense of belonging at school.</p> <p>Cormier Smart Goal: The staff at Cormier School will improve all students' understanding of whole body listening/body basics to support student learning so that 65% of students will score favorably on the self management portion of the Panorama survey.</p>	<p>Pursue staff development opportunities in Mental Health, proactive discipline practices, poverty, trauma-sensitive instruction, culturally sensitive instruction, designed to impact engagement.</p> <p>Develop a progression of strategies or protocol to make things more systematic and consistent.</p> <p>Complete SHAPE assessment of current systemic approach within buildings.</p> <p>Establish Hope Squad as an extracurricular group.</p> <p>Increase use of mindfulness areas in all buildings.</p> <p>Implement daily morning meetings in all classrooms in grades 4K-5 focused on social emotional regulation and strategies.</p> <p>Provide professional development for all staff (beyond instructional staff) on SEL strategies.</p>	<p>Professional development was provided throughout the school year, including DBT training, poverty simulations, mental health first aid, and trauma sensitive practices, with a focus on staff who work with students in grades 6-12.</p> <p>The SHAPE assessment was completed at each building with a mental health consultant. Results were used to identify strengths and areas for growth, with a goal towards a more systemic approach to offering student support.</p> <p>Hope Squad is fully implemented in grades 6-12.</p> <p>Mindfulness areas are in use in all buildings 4K-8.</p> <p>Daily morning meetings are implemented in all 4K-5 classrooms. Character Strong will be implemented in fall to systemize and strengthen our morning meetings and better align our work to the WI SEL competencies.</p> <p>Increased professional development time was provided for support staff with time reserved for professional development around SEL strategies.</p>

ASHWAUBENON SCHOOL DISTRICT

2022-2023 MENTAL HEALTH REFERENDUM WORK

Funding Sources

Staffing

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

Supplies, Training, Resources and Survey Tool

- 2022-2023 Mental Health Grant

Staff Development

- 2022-2023 Mental Health Grant

Check and Connect Training

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

Hope Squad/Suicide Prevention

- AODA Grant
- Packers Grant
- SBIRT 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 Cottrell: Graduation Coach (1.0)*
- **Amy Dillenberg: Social Worker (1.0)***

AHS

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

District

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

**shifted FTE
Referendum funds*

2022-2023
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			
Kristie Kaiser	School Counselor	920-492-2935 x3317	kkaiser@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 Van Laanen	School Counselor	920-492-2955 x5396	joy_vanlaanen@ashwaubenonk12.org
Laura Beschta	School Social Worker	920-492-2955 x5391	lbeschta@ashwaubenonk12.org
Nathan Roach	Graduation Coach	920-492-2955 x5206	nroach@ashwaubenonk12.org
Kevin VanGheem	At-Risk Instructor	920-492-2955 x5185	kvangheem@ashwaubenonk12.org

Mental Health work completed

- Building teams worked with CESA Mental Health Coach to complete the SHAPE assessment and reviewed data to guide building goals
- Elementary teachers and pupil services staff created a Social Emotional Learning (SEL) crosswalk based on the SEL competencies identified by DPI. The team identified additional needs
- Purchased the K-5 Character Strong Curriculum that can be used at the classroom, small group and individual levels
- All staff implemented DBT curriculum (Skills training for Emotional Problem Solving for grade 6-8 Adolescents)
- Established a 3 year Restorative Practices Rollout
- Secured various grants to fund mental health work

Implemented Student Wellness Screener: Panorama year 2

- Teacher Screener: Grades K-2
- Student Screener: Grades 3-12
- Identified classroom needs at Tier 1
- Identified tier 2 groups to build SEL skills

Mental Health Navigator

- Secured Care Solace to help parents, students, staff and community members navigate the mental health system

Youth Risk Behavior Survey

- Survey Administered every 2 years
- Students in grades 6-12 took the anonymous survey April 2023
- Results will be available spring of 2024

Training

- Hope Squad leadership Retreat at Camp Unaliya
- Hope Squad Students Presented at Empower at Lambeau Field
- DBT Skills in Schools: all staff Parkview
- SBIRT (Screening, Brief Intervention & Referral for Treatment)
- Skills training for Emotional Problem Solving for grade 6-8 Adolescents)
- Mental Health First Aid
- Restorative Practices
- Understanding Implicit and Explicit Bias (4K-12)
- Supporting at-risk learners (K-12)
- Understanding and responding to difficult behavior
- Equity through SEL
- Creating a Culturally Sensitive Classroom
- Modification and Differentiation for All Learners- SPED, EL, At-Risk (6-12)
- RTI Summit: 3 Day training to address positive behavioral interventions and supports

Impact on Students/Families

- Parkview Hope Squad: 35 students
- AHS Hope Squad: 10 students
- Parkview Peer Mentoring: 93 students
- AHS Best Buddies (year 1): 40 students
- Two full time at risk instructors: 48 students
- Two full time graduation coaches: 26 students
- counselor, social worker or psychologist: 530 students
- Onsite Innovative Counseling partnership: students 49
- Strengthening Families Program: 10 families

Appendix

-  **Powers of Annual Meeting**
-  **Notice of Annual Meeting**
-  **Description of Fund Accounts**
-  **Head Count History: 2004-05 to 2022-23**
-  **Calendar for 2023-24 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 12, 2023

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 12, 2023.

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, 2024,
- (2) to adopt a tax levy for the fiscal year of said District ending June 30, 2024,
- (3) to transact such other business as may be properly transacted at said meeting according to the law.



Brett VandeWalle, Clerk

July 1, 2023

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 – 2004-05 THROUGH 2022-23

School Year	4 Yr. Old Kindergarten	1/2 Day Kindergarten	Full Day Kindergarten	Grades 1-12	Total	Weighted Total	Weighted Student Change
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
2022-23	164	0	179	2822	3165	3165	-32

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
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	1181	133	12

2023-24 District Calendar

JULY 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
31				
OCTOBER 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			
JANUARY 2024				
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		
APRIL 2024				
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			

AUGUST 2023				
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	31	
NOVEMBER 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	
FEBRUARY 2024				
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	
MAY 2024				
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

Grades 4K-12 for Parents

SEPTEMBER 2023				
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
DECEMBER 2023				
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
MARCH 2024				
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
JUNE 2024				
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 2023

August 31, 2023 First Day of School

SEPTEMBER 2023

Sept. 4 **4K-12:** No school: Labor Day
 Sept. 28 **K-12:** 2-hour Early Release; 4K No School

OCTOBER 2023

Oct. 5 **9-12:** Conferences 4-8pm
 Oct. 13 **K-12:** 2-hour Early Release; 4K No School
 Oct. 27 **4K-12:** No School: Teacher Inservice

NOVEMBER 2023

Nov. 1 **4K-8:** Conferences 4-7:30pm
 Nov. 2 **4K-12:** No School: Teacher Inservice/Conferences
 Nov. 2 **4K-8:** Conferences 12-7:30pm
 Nov. 3 **4K-12:** No School
 Nov. 3 End of Quarter 1
 Nov. 10 **K-12:** 2-hour Early Release; 4K No School
 Nov. 22-24 **4K-12:** No school: Thanksgiving Break

DECEMBER 2023

Dec. 7 **9-12:** Conferences 4-8pm
 Dec. 8 **K-12:** 2-hour Early Release; 4K No School
 Dec. 25-Jan 2 **4K-12:** No school: Winter Break

JANUARY 2024

Jan. 3 School resumes
 Jan. 12 **K-12:** 2-hour Early Release; 4K No School
 Jan. 15 **4K-12:** No School: Martin Luther King Day
 *Jan. 18 **9-12:** Early Release (11:30am). Gr. 4K-8: Full Day
 Jan. 19 **4K-12:** No School: Teacher Inservice/Workday
 Jan. 19 End of Semester 1
 *Jan. 22 **9-12:** No School: Teacher Inservice

FEBRUARY 2024

Feb. 15 **K-12:** 2-hour Early Release; 4K No School
 Feb. 16 **4K-12:** No School: Teacher Inservice
 Feb 29 **9-12:** Conferences 4-8pm

MARCH/APRIL 2024

March 1 **K-12:** 2-hour Early Release; 4K No School
 March 5 **9, 10, & 12** Virtual School; **Gr. 11** ACT testing AM
 March 5 **6-8:** Conferences 4-7:30pm
 March 6 **4K-5:** Conferences 4-7:30pm
 March 7 **4K-8:** Conferences 12-7:30pm
 *March 7 **4K-8:** No School: Teacher Inservice/Conferences
 March 8 **4K-12:** No School
 Mar 25-29 **4K-12:** No school: Spring Break

APRIL 2024

April 1 **4K-12:** No School: Teacher Inservice
 April 5 End of Quarter 3
 April 12 **K-12:** 2-hour Early Release; 4K No School

MAY 2024

May 9 **9-12:** Conferences 4-8pm
 May 10 **K-12:** 2-hour Early Release; 4K No School
 May 27 **4K-12:** No school: Memorial Day

JUNE 2024

*June 4 **9-12:** Early Release (11:30am). Gr. 4K-8: Full Day
 June 5 No 4K classes; **K-5:** Early Release (11:00 am);
6-12: Early Release (11:30am)
 June 5 Last day of school; End of Semester
 June 10-July 5, 2024 Summer School