

A lush, magical forest scene with a stream flowing over rocks. The water is clear and white with foam. The forest is dense with green trees and foliage. Several glowing blue spheres are scattered throughout the scene, some on the rocks and some in the air. The overall atmosphere is serene and mystical.

THE 2021-2022
SCHOOL DISTRICT OF WAUPACA
BUDGET

Is the Lowest Proposed Tax Rate In 30 Years



A lush, misty forest scene with a rocky stream. The forest is dense with tall, thin trees and thick foliage. The stream flows over large, mossy rocks. The scene is illuminated by soft, diffused light, creating a magical atmosphere. Several glowing blue particles are scattered throughout the scene, adding a mystical touch.

in
30 Years

It's Time to Just Dance



**Life is really simple, but we
insist on making it
complicated.” –Confucius**



A lush, dark forest scene with a glowing blue deer standing on a rocky path. Several glowing blue spheres float in the air, and the overall atmosphere is mystical and ethereal. The text is overlaid in a white, serif font.

THE FINANCIAL
FOUNDATION
OF THE
DISTRICT'S
STRATEGIC PLAN

BUILT ON DISCIPLINE, PATIENCE AND PERSEVERANCE

- ☒ DEBT FREE March 2022
- ☒ Health Insurance Expenses are 10.2% less than in 2010
- ☒ Fund Balance has Increased by \$4.5 Million since 2011
- ☒ No Referendums in 21 years
- ☒ 9 years Taxing Under Allowable Revenue Limit 2009-2018
- ☒ #1 User of Health Insurance App. (WEA)

- ☒ Award Winning Athletic Complex 2018, 2020
- ☒ Award Winning Comet Café 2019
- ☒ Award Winning Telehealth Medicine Rooms 2018

- ☒ State of the Art lighting and sound system - High School Theatre 2018
- ☒ New Maintenance Building 2021
- ☒ 98% employee participation in Wellness initiatives

☒ 1-1 Student Technological Devices

☒ Tax Reduction - 3 year's in a row 2019 to 2022

☒ Lowest Tax Rate in 30 years 2022

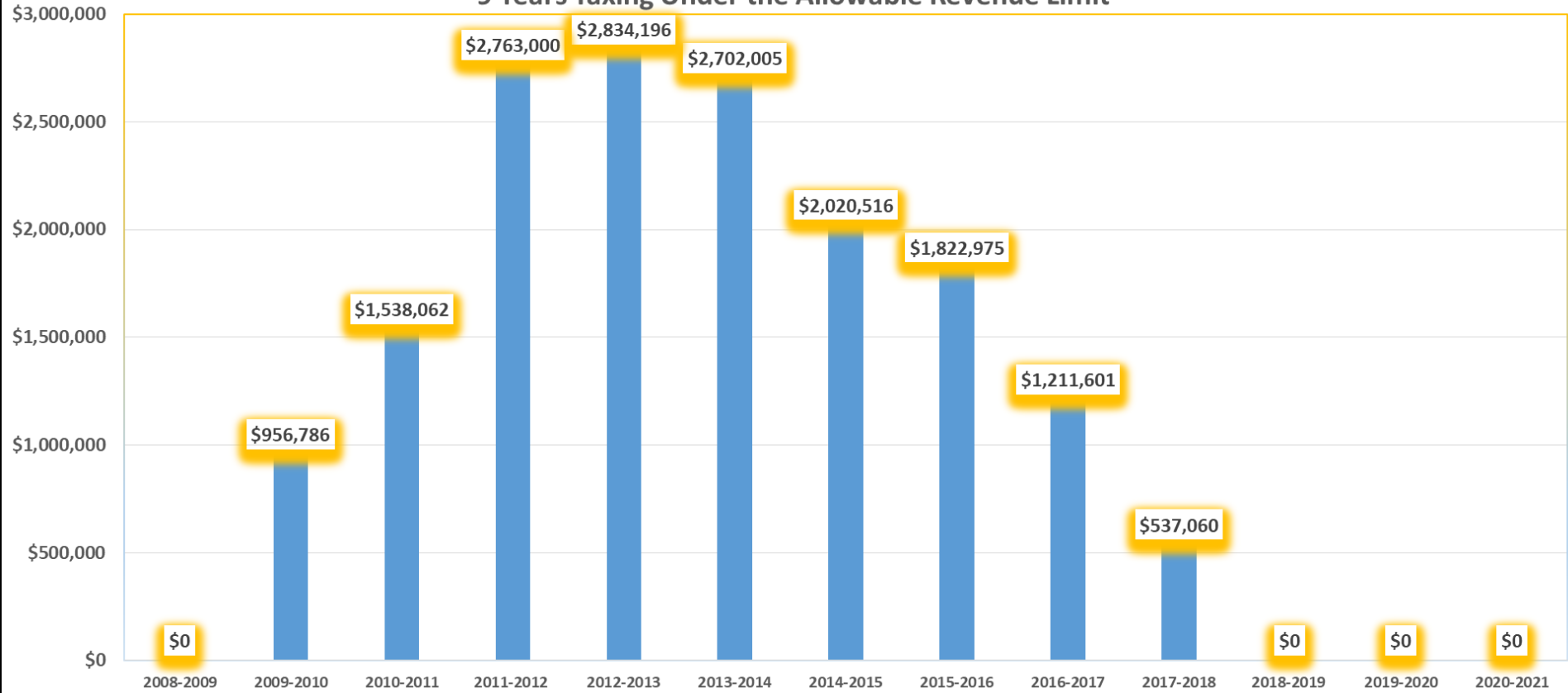
☒ Business Services Department Internationally Recognized - Pinnacle Achievement Award 2019

☒ Long Term Maintenance Infrastructure Plan approved 2021

“

	<u>WEA Initial Inc. %</u>	<u>Negotiated % incre/decr</u>	<u>Percentage</u>	<u>Estimated</u>	<u>Negotiated</u>	<u>Waupaca Annual</u>	<u>Other</u>
<u>Year</u>	<u>Proposal</u>	<u>Final Agreement</u>	<u>Difference</u>	<u>Savings Per Percent</u>	<u>Savings</u>	<u>Savings/Increases</u>	<u>Districts Avg Increases</u>
2011	3.00	(8,.5)	11.50	\$29,000.00	\$333,500.00	(\$272,000.00)	\$203,000.00
2012	3.00	(7.00)	10.00	\$29,000.00	\$290,000.00	(\$203,000.00)	\$203,000.00
2013	(2,5)	(5.00)	2.50	\$29,000.00	\$72,500.00	(\$145,000.00)	\$192,000.00
2014	0.00	(1.80)	1.80	\$29,000.00	\$52,200.00	(\$52,200.00)	\$192,000.00
2015	4.00	(0.80)	4.80	\$29,000.00	\$139,200.00	(\$23,200.00)	\$192,000.00
2016	5.60	0.00	5.60	\$29,000.00	\$162,400.00	\$0.00	\$192,000.00
2017	7.00	0.90	7.10	\$29,000.00	\$205,900.00	\$26,100.00	\$192,000.00
2018	6.80	2.60	4.20	\$29,000.00	\$121,800.00	\$75,400.00	\$192,000.00
2019	2.20	0.00	2.20	\$29,000.00	\$63,800.00	\$0.00	\$192,000.00
2020	2.20	(1.00)	3.20	\$29,000.00	\$92,800.00	(\$29,000.00)	\$192,000.00
2021	9.10	1.90	7.20	\$29,000.00	\$208,800.00	\$55,100.00	\$192,000.00
Totals	42.90	(10.20)	52.90		\$1,742,900.00	(\$567,800.00)	\$2,134,000.00

9 Years Taxing Under the Allowable Revenue Limit



The “ *Strategic* Plan

Finance, Facilities & Operations

Through the creation of a long term plan, which will be annually updated, we will responsibly invest the funds provided to us by our community. These investments will be aligned to the goals of our district and communicated to our stakeholders to promote transparency and accountability.

SCHOOL DISTRICT OF WAUPACA
15 Year Infrastructure Strategic Plan

Maintenance Schedule Timeline & Budget Estimates

		2021	2021	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	TOTAL ALL YEARS	Average Per Year (Total divided by 15)
	How often Needed	Base Cost	2022	2023	2024	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036		
Assumed Inflation Rate Per Year				2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%	2.8%		
Capital Repair & Equipment																			
Roofs/Gutters	Annual	\$170,000	\$174,760	\$179,653	\$184,684	\$189,855	\$195,171	\$200,635	\$206,253	\$212,028	\$217,965	\$224,068	\$230,342	\$236,792	\$243,422	\$250,238	\$257,244	\$3,203,110	\$213,541
Generators (Avg annual usage 36 hours per year)																			
High School	30yr	\$40,000				\$44,672												\$44,672	\$2,978
Middle School	30yr	\$28,000	\$28,784															\$28,784	\$1,919
WLC Elementary	35yr	\$30,000			\$32,591													\$32,591	\$2,173
Chain Elementary	30yr	\$20,000	\$20,560															\$20,560	\$1,371
Maintenance Buildings	0	\$20,000																	
Needle Point Ionization System																			
High School	20yr	\$102,000																	
Middle School	20yr	\$71,000																	
WLC Elementary	20yr	\$86,400																	
Chain Elementary	20yr	\$25,800																	
Chillers																			
High School																			
Chiller #1 (22 years old)	20yr	\$100,000	\$102,800															\$102,800	\$6,853
Chiller #2 (22 years old)	20yr	\$100,000	\$102,800															\$102,800	\$6,853
Chiller #3 (22 years old)	20yr	\$100,000	\$102,800															\$102,800	\$6,853
Middle School																			
Chiller #1 (22 years old)	20yr	\$100,000		\$105,678														\$105,678	\$7,045
Chiller #2 (22 years old)	20yr	\$100,000		\$105,678														\$105,678	\$7,045
WLC Elementary																			
Chiller #1 (20 years old)	20yr	\$90,000			\$97,774													\$97,774	\$6,518
Chiller #2 (20 years old)	20yr	\$90,000			\$97,774													\$97,774	\$6,518
Condenser	20yr	\$47,000			\$51,060													\$51,060	\$3,404
Chain Elementary																			
Chiller #1 (24 years old)	20yr	\$72,000	\$74,016															\$74,016	\$4,934
HVAC/Boilers																			
High School																			
Boiler #1 (6 years old)	20yr	\$230,000																	
Boiler #2 (21 years old)	20yr	\$230,000			\$249,866													\$249,866	\$16,658
Boiler #3 (21 years old)	20yr	\$230,000				\$264,054												\$264,054	\$17,604

2025-2026 Operating Budget - Maintenance																				
Category	Frequency	2025	2026	2027	2028	2029	2030	2031	2032	2033	2034	2035	2036	2037	2038	2039	2040	2041	2042	
Ceiling Repairs	Annual	\$10,000	\$10,280	\$10,568	\$10,864	\$11,168	\$11,481	\$11,802	\$12,133	\$12,472	\$12,821	\$13,180	\$13,550	\$13,929	\$14,319	\$14,720	\$15,132		\$188,418	\$12,561
Flooring (tile/carpet replacement)																				
High School	Annual	\$2,500	\$2,570	\$2,642	\$2,716	\$2,792	\$2,870	\$2,951	\$3,033	\$3,118	\$3,205	\$3,295	\$3,387	\$3,482	\$3,580	\$3,680	\$3,783		\$47,105	\$3,140
Middle School	Annual	\$2,500	\$2,570	\$2,642	\$2,716	\$2,792	\$2,870	\$2,951	\$3,033	\$3,118	\$3,205	\$3,295	\$3,387	\$3,482	\$3,580	\$3,680	\$3,783		\$47,105	\$3,140
WLC Elementary	Annual	\$500	\$514	\$528	\$543	\$558	\$574	\$590	\$607	\$624	\$641	\$659	\$677	\$696	\$716	\$736	\$757		\$9,421	\$628
Chain Elementary	Annual	\$1,000	\$1,028	\$1,057	\$1,086	\$1,117	\$1,148	\$1,180	\$1,213	\$1,247	\$1,282	\$1,318	\$1,355	\$1,393	\$1,432	\$1,472	\$1,513		\$18,842	\$1,256
Maintenance Buildings	Annual	\$1,000	\$1,028	\$1,057	\$1,086	\$1,117	\$1,148	\$1,180	\$1,213	\$1,247	\$1,282	\$1,318	\$1,355	\$1,393	\$1,432	\$1,472	\$1,513		\$18,842	\$1,256
Old District Office																				
Walls/Painting																				
High School	Annual	\$3,000	\$3,084	\$3,170	\$3,259	\$3,350	\$3,444	\$3,541	\$3,640	\$3,742	\$3,846	\$3,954	\$4,065	\$4,179	\$4,296	\$4,416	\$4,540		\$56,525	\$3,768
Middle School	Annual	\$2,000	\$2,056	\$2,114	\$2,173	\$2,234	\$2,296	\$2,360	\$2,427	\$2,494	\$2,564	\$2,636	\$2,710	\$2,786	\$2,864	\$2,944	\$3,026		\$37,684	\$2,512
WLC Elementary	Annual	\$1,000	\$1,028	\$1,057	\$1,086	\$1,117	\$1,148	\$1,180	\$1,213	\$1,247	\$1,282	\$1,318	\$1,355	\$1,393	\$1,432	\$1,472	\$1,513		\$18,842	\$1,256
Chain Elementary	Annual	\$1,000	\$1,028	\$1,057	\$1,086	\$1,117	\$1,148	\$1,180	\$1,213	\$1,247	\$1,282	\$1,318	\$1,355	\$1,393	\$1,432	\$1,472	\$1,513		\$18,842	\$1,256
Maintenance Buildings	Annual	\$1,000	\$1,028	\$1,057	\$1,086	\$1,117	\$1,148	\$1,180	\$1,213	\$1,247	\$1,282	\$1,318	\$1,355	\$1,393	\$1,432	\$1,472	\$1,513		\$18,842	\$1,256
Old District Office																				
Locker Repair/Replacement																				
High School	Annual	\$10,000	\$10,280	\$10,568	\$10,864	\$11,168	\$11,481	\$11,802	\$12,133	\$12,472	\$12,821	\$13,180	\$13,550	\$13,929	\$14,319	\$14,720	\$15,132		\$188,418	\$12,561
Middle School	Annual	\$10,000	\$10,280	\$10,568	\$10,864	\$11,168	\$11,481	\$11,802	\$12,133	\$12,472	\$12,821	\$13,180	\$13,550	\$13,929	\$14,319	\$14,720	\$15,132		\$188,418	\$12,561
WLC Elementary	Annual	\$3,000	\$3,084	\$3,170	\$3,259	\$3,350	\$3,444	\$3,541	\$3,640	\$3,742	\$3,846	\$3,954	\$4,065	\$4,179	\$4,296	\$4,416	\$4,540		\$56,525	\$3,768
Chain Elementary	Annual	\$3,000	\$3,084	\$3,170	\$3,259	\$3,350	\$3,444	\$3,541	\$3,640	\$3,742	\$3,846	\$3,954	\$4,065	\$4,179	\$4,296	\$4,416	\$4,540		\$56,525	\$3,768
Maintenance Buildings	Annual	\$3,000	\$3,084	\$3,170	\$3,259	\$3,350	\$3,444	\$3,541	\$3,640	\$3,742	\$3,846	\$3,954	\$4,065	\$4,179	\$4,296	\$4,416	\$4,540		\$56,525	\$3,768
District Office																				
Cleaning Equipment																				
Floor Scrubbers	Annual	\$7,000	\$7,196	\$7,397	\$7,605	\$7,818	\$8,036	\$8,261	\$8,493	\$8,731	\$8,975	\$9,226	\$9,485	\$9,750	\$10,023	\$10,304	\$10,592		\$131,893	\$8,793
Vacuums	Annual	\$700	\$720	\$740	\$760	\$782	\$804	\$826	\$849	\$873	\$898	\$923	\$948	\$975	\$1,002	\$1,030	\$1,059		\$13,189	\$879
Building Exteriors	Annual	\$5,000	\$5,140	\$5,284	\$5,432	\$5,584	\$5,740	\$5,901	\$6,066	\$6,236	\$6,411	\$6,590	\$6,775	\$6,964	\$7,159	\$7,360	\$7,566		\$94,209	\$6,281
Utility Vehicle/Lawn Equipment	10yr	\$83,000					\$95,289						\$112,461						\$207,750	\$13,850
Projected Inflation on Utility Costs		\$712,000	\$731,936	\$752,430	\$773,498	\$795,156	\$817,421	\$840,308	\$863,837	\$888,024	\$912,889	\$938,450	\$964,727	\$991,739	\$1,019,508	\$1,048,054	\$1,077,399		\$13,415,377	\$894,358
Inflation assumed per year:																				
Annual Maintenance Contracts																				
(This category covers all expenses for contracts for items such as lawn care, snowplow, HVAC, waste management, contracted custodial etc)	Annual	\$680,000	\$699,040	\$718,613	\$738,734	\$759,419	\$780,683	\$802,542	\$825,013	\$848,113	\$871,860	\$896,272	\$921,368	\$947,166	\$973,687	\$1,000,950	\$1,028,977		\$12,812,438	\$854,163
Annual Operations Maintenance																				
(This category covers all non-salary expenses for items such as cleaning supplies, maintenance supplies, minor repairs & painting, floor refinishing, fire & safety equipment, etc.)	Annual	\$70,000	\$71,960	\$73,975	\$76,046	\$78,175	\$80,364	\$82,615	\$84,928	\$87,306	\$89,750	\$92,263	\$94,847	\$97,502	\$100,232	\$103,039	\$105,924		\$1,318,927	\$87,928

A lush, magical forest scene with a rocky stream flowing through the center. The water is clear, reflecting the surrounding greenery. The forest is dense with tall trees and vibrant foliage. Several glowing blue spheres are scattered throughout the scene, adding a mystical atmosphere. The overall lighting is soft and dappled, suggesting sunlight filtering through the canopy.

2021-2022
Balanced
Budget
BIG PICTURE



This budget has a moral fiber of servitude and taking care of its own family incorporated into the depths of its foundation.

Taxes are projected to go down from last year giving the district its lowest tax mill rate in thirty years.

Wages are going up and the districts infrastructure is being strategically maintained and repaired annually.

Free meal offerings are being provided again to our students by our dedicated food service team.

COVID-19 safety protocols continue to occupy funds within this budget going way beyond the amount of the relief monies offered by the federal government.

Yet, regardless of the uncertainty of being in the midst of a worldwide pandemic, the 2021-22 School District of Waupaca's Budget is balanced.
The district's fiscal house is in order.

Balancing the budget is a little like protecting
your virtue: You just have to learn to say "no." -
Ronald Reagan

Fund 10

\$27,172,644

Revenues

\$27,172,644

Expenses



WHERE IS THE MONEY SPENT AND HOW IS IT ACCOUNTED FOR?

TWO DIFFERENT PERSPECTIVES

❑ Expenditures by Function

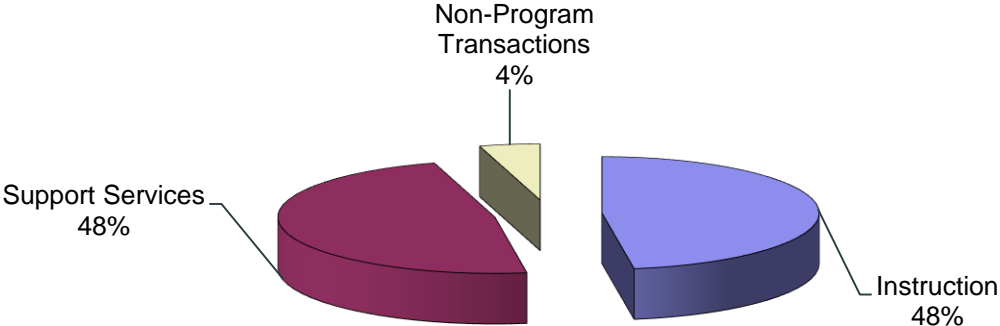
- Is the purpose for which the expenditure is made

❑ Expenditures by Object

- Is the type of goods and services purchased.

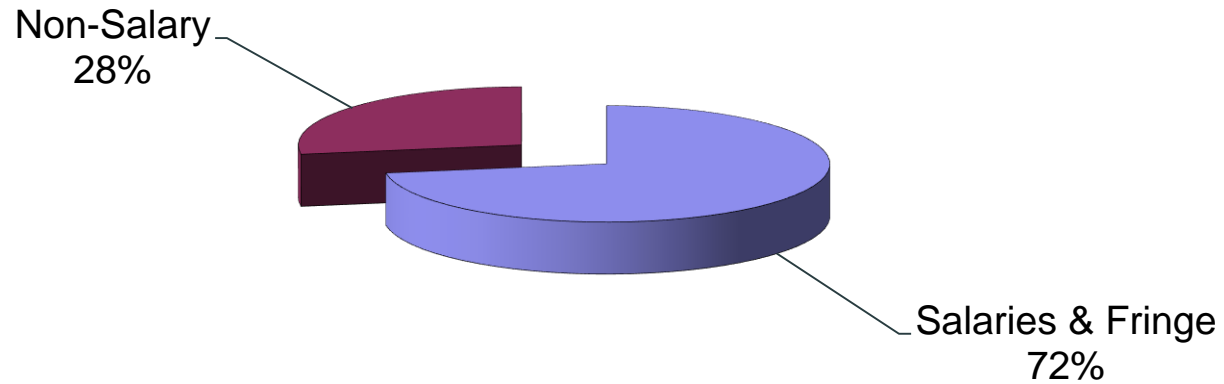
**2021-2022
Projected Expenditures by Function**

(Note: Fund 10 Expenditures only)



2021-2022 Projected Expenditures by Object

(Note: Fund 10 Expenditures only)



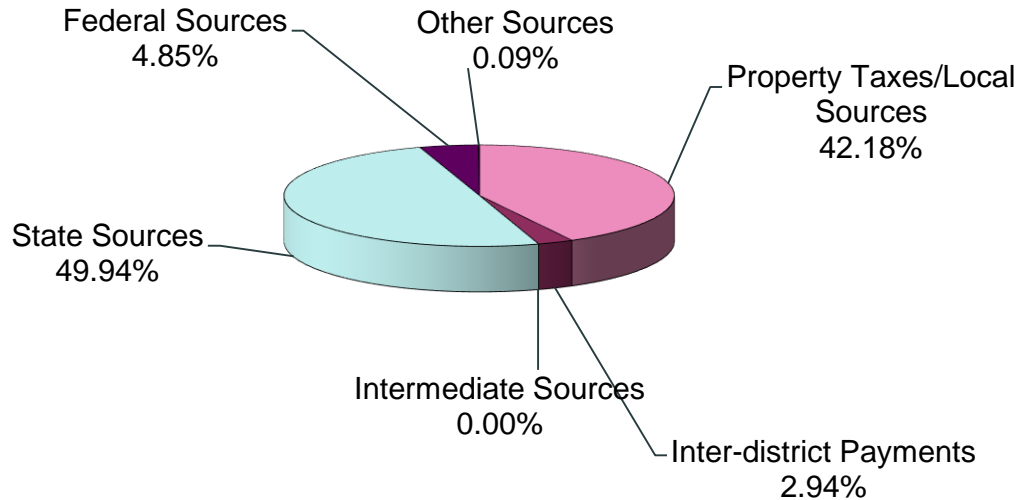
WHERE DOES THE MONEY COME FROM?

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



The School District of Waupaca receives 92.12% of its money from these two sources

2021-2022 Projected Revenues by Source
(Note: Fund 10 Revenues only)



Fund Balance



The Importance of Fund Balance

Fund Balance Depletion Exercise Example

SCHOOL DISTRICT OF WAUPACA

Short Term

Borrowing Needed

	EXPENDITURE	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED	PROJECTED
<u>Compounded Expenses</u>	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>
<u>Projected Expenditures</u>							
<i>Salary & Fringe increase at 3.5% per year</i>							
Fund 10 Salary & Fringe	\$16,927,585	\$17,350,775	\$17,784,544	\$18,229,158	\$18,867,178	\$19,338,858	\$19,822,329
Operating Transfer (portion of Fund 27 & 50 covered by Fund 10)	\$2,751,284	\$2,847,579	\$2,947,244	\$3,050,398	\$3,157,162	\$3,267,662	\$3,382,031
<i>Non-Salary Inflationary Increases at 3% per year (does not include operating transfer)</i>	\$6,338,443	\$6,528,596	\$6,724,454	\$6,926,188	\$7,133,973	\$7,347,993	\$7,568,432
Adjustments							
Total Projected Expenditures	\$26,017,312	\$26,726,950	\$27,456,242	\$28,205,743	\$29,158,313	\$29,954,513	\$30,772,792
 Revenue Limit							
Revenue Projected (1% increase)	\$25,078,534	\$25,329,319	\$25,582,613	\$25,838,439	\$26,096,823	\$26,357,791	\$26,621,369
PROJECTED ANNUAL SURPLUS / DEFICIT	(\$938,778)	(\$1,397,631)	(\$1,873,630)	(\$2,367,304)	(\$3,061,490)	(\$3,596,721)	(\$4,151,423)

<i>Projected Pupil Count</i>	2154	2108	2080	2038	2013	1984	1976
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Fund Balance Depletion							NEGATIVE FUND BALANCE
Projected Ending Fund Balance	\$8,609,268	\$7,211,637	\$5,338,008	\$2,970,703	(\$90,787)	(\$3,687,508)	(\$7,838,931)

Estimated Short Term Borrowing Amount Needed			\$3,000,000	\$6,000,000	\$9,000,000		
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Estimated Interest Amount of Borrowing to be paid out of Instruction Budget 3%			\$90,000	\$180,000	\$270,000	Referendum to Exceed Rev. Cap	
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Fund Equity Position

Net Fund Equity Position				
Fiscal Yr.	Beginning Balance		Ending Balance	Incr/Decrease
2020-2021	\$9,943,928.00	2020-2021	\$11,423,810.00	\$1,479,882.00
2019-2020	\$9,209,754.00	2019-2020	\$9,943,928.00	\$734,174.00
2018-2019	\$8,609,268.55	2019-2020	\$9,209,754.00	\$600,485.45
2017-2018	\$9,548,046.46	2018-2019	\$8,609,269.00	-\$938,777.46
2016-2017	\$8,934,814.55	2017-2018	\$9,548,046.46	\$613,231.91
2015-2016	\$8,504,435.77	2016-2017	\$8,934,814.44	\$430,378.67
2014-2015	\$8,418,865.17	2015-2016	\$8,504,435.77	\$85,570.60
2013-2014	\$7,901,693.91	2014-2015	\$8,418,865.17	\$517,171.26
2012-2013	\$7,645,925.45	2013-2014	\$7,901,693.91	\$255,768.46
2011-2012	\$7,275,437.54	2012-2013	\$7,645,925.45	\$370,487.91
2010-2011	\$7,003,470.47	2011-2012	\$7,275,437.54	\$271,967.07
2009-2010	\$6,924,563.06	2010-2011	\$7,003,470.47	\$78,907.41
Total Increase in last 12 years =				\$4,499,247.28

Capital Projects



SCHOOL BOARD MEETING MINUTES
August 10, 2021 Regular Meeting

Building and Grounds Committee:

A motion was made by Steve Klismet, per Committee recommendation, to approve moving the majority of additional funds attained from the 2020-2021 budget outcome to Capital Projects Fund 49 to address building safety entryway renovations at all school buildings as presented. The motion carried unanimously on a roll call vote.

A motion was made by Steve Klismet, per Committee recommendation, to give Director of Business Services Carl Hayek the authority to work with Hart Law Offices to negotiate a counteroffer for the sale of Lot #34297476 that is closer to the appraised value. The motion carried unanimously on a roll call vote.

A motion was made by Steve Klismet, per Committee recommendation, to approve moving \$200,000 of additional funds attained from the 2020-2021 budget outcome to Capital Projects Fund 49 to complete the funding of the new Maintenance building as presented. The motion carried unanimously on a roll call vote.

Fund 10 and Fund 49
2021-2022
Fund Balance Designation

2020-21 Year End

SCHOOL BOARD MEETING MINUTES
August 10, 2021 Regular Meeting

A motion was made by Steve Klismet, per Committee recommendation, to approve moving the majority of additional school buildings as presented. The motion carried unanimously on a roll call vote.
 funds attained from the 2020-2021 budget outcome to Capital Projects Fund 49 to address building safety entryway renovations at all at all school buildings as presented.
 The motion carried unanimously on a roll call vote.

Revenues > Expenses

\$26,328,083	Expenses
\$27,807,965	Revenues
\$1,479,882	

Transfer to Fund 49

\$1,000,000	Safety Bld upgrades
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\$479,882	Amount left
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Transfer to Fund 49

\$200,000	New Maintenance Building
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Remaining stays in

\$279,882	Fund Balance
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A motion was made by Steve Klismet, per Committee recommendation to approve moving \$200,000 of additional funds attained from the 2020-2021 budget outcome to Capital Projects Fund 49 to complete the funding of the new Maintenance building as presented.
 The motion carried unanimously on a roll call vote.

2021-2022 Proposed Fund Balance Designation

2020-21 End of Year	General Fund Year End Fund Equity Position	2021-22 End of Year
	Transfer to Fund 49 Building Safety	\$1,000,000
	Transfer to Fund 49 New Maint., Building	\$200,000
\$11,423,810	Designated Fund Balance	\$10,223,810
\$11,423,810	Total All Designated Fund Balances	\$10,223,810

Total Combined Fund 10 & 49 Fund Balances \$11,423,810

COMPARISONS

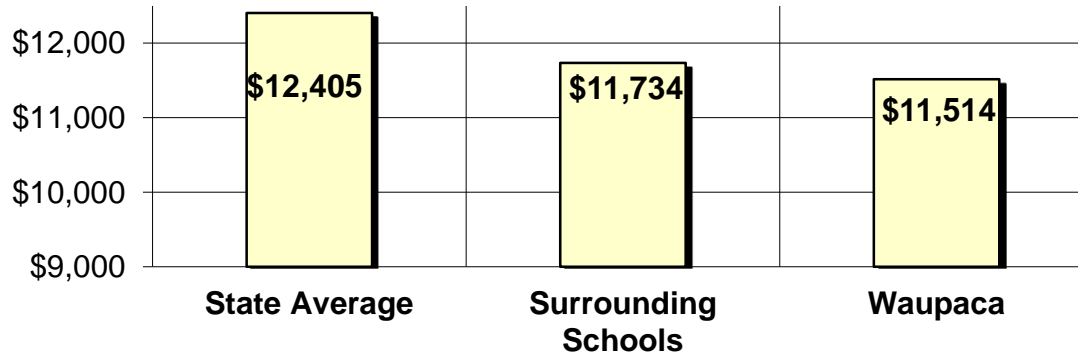


*Source: 2019-2020 School District Annual Report Data (DPI)

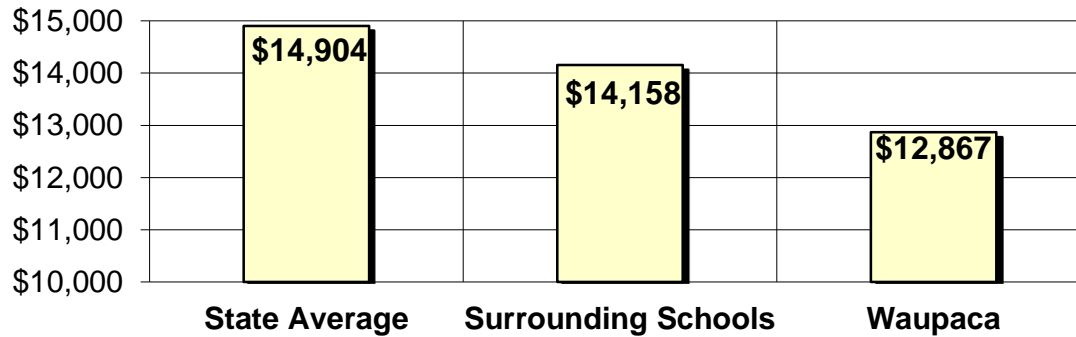
<u>Surrounding School Districts</u>							
	TOTAL CURRENT			TOTAL	FOOD &	TOTAL	
	EDUCATION			EDUCATION	COMMUNITY	DISTRICT	
	COST	TRANSPORTATION	FACILITY	COST	SERVICE	COST	19-20
NAME	(TCEC)	COST	COST	(TEC)	COST	(TDC)	MEMBERSHIP
Clintonville	13,554	348	2,130	16,032	1,054	17,086	1,313
Iola-Scandinavia	12,147	661	975	13,784	741	14,524	676
Manawa	12,147	661	975	13,784	741	14,524	676
New London	10,122	546	1,227	11,896	589	12,485	2,389
Waupaca	11,514	580	297	12,391	476	12,867	2,171
Weyauwega-Fremont	11,060	506	1,773	13,339	529	13,868	852
Wild Rose	11,594	698	1,022	13,313	441	13,755	577
Group Average	11,734	571	1,200	13,506	653	14,158	1236
Statewide Average	12,405	586	1,259	14,249	655	14,904	2,035

2019-2020 Surrounding Schools Current Educational Cost Comparison

**most current information available from DPI -
based upon 19-20 audited annual report*



**2019-2020 Surrounding Schools
Total Educational Cost Comparison**
**most current information available from DPI -
based upon 19-20 audited annual report*

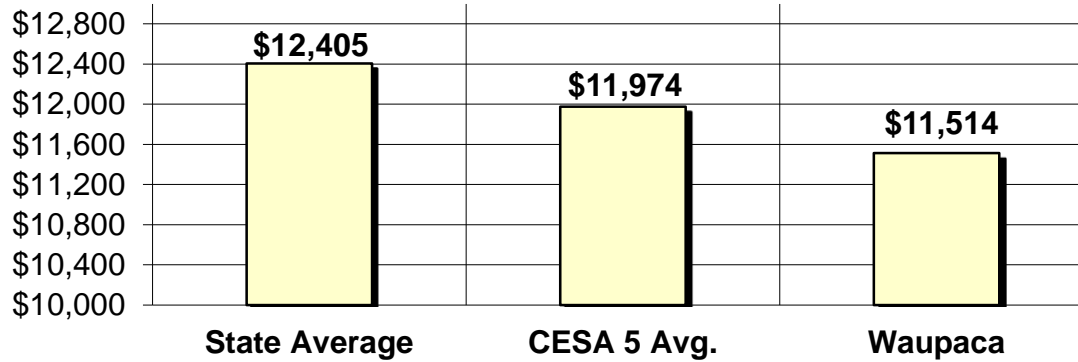


CESA 5 Cost Comparisons

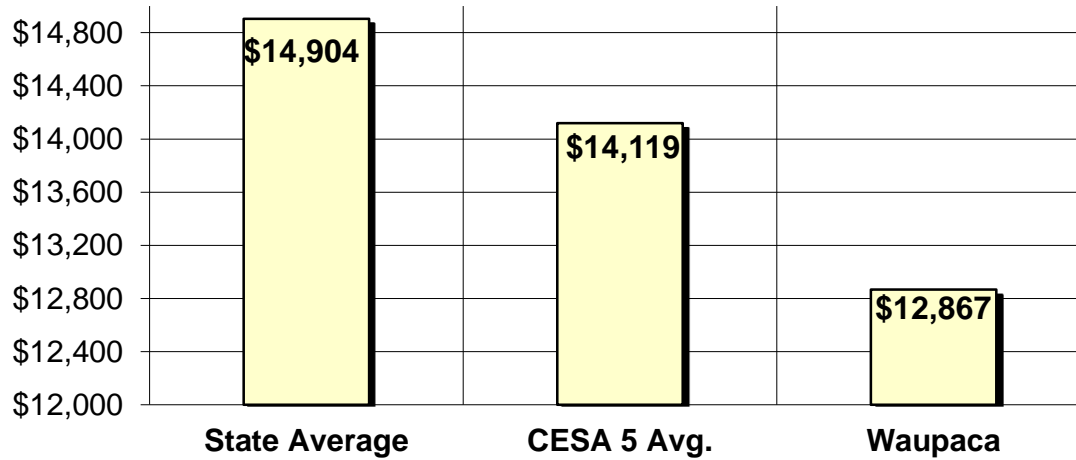
	TOTAL CURRENT	TRANSPORTATION	FACILITY	TOTAL	FOOD AND	TOTAL	
	EDUCATION COST	COST	COST	EDUCATION COST	COMM SERVICE	DISTRICT COST	19-20
NAME	PER MEMBER (TCEC)	PER MEMBER	PER MEMBER	PER MEMBER (TEC)	PER MEMBER	PER MEMBER (TDC)	MEMBERSHIP
Adams-Friendship Area	12,763	522	78	13,363	852	14,215	1,511
Almond-Bancroft	11,720	826	536	13,082	602	13,684	440
Altoona	11,246	507	1,418	13,172	514	13,686	1,572
Auburndale	11,988	778	106	12,872	603	13,475	766
Baraboo	11,131	452	2,034	13,617	609	14,226	3,012
Cambria-Friesland	14,528	624	450	15,602	1,194	16,796	395
Columbus	11,665	560	-228	11,997	687	12,684	1,289
Fall River	12,085	221	1,029	13,335	526	13,861	523
Iola-Scandinavia	12,147	661	975	13,784	741	14,524	676
Lodi	11,836	725	1,936	14,497	764	15,261	1,524
Marshfield	11,205	384	1,565	13,154	412	13,565	4,002
Mauston	11,787	502	1,587	13,876	777	14,653	1,453
Montello	12,652	790	963	14,405	498	14,903	731
Necedah Area	13,279	796	1,033	15,108	702	15,810	731
Nekoosa	10,729	665	1,573	12,966	700	13,666	1,146
New Lisbon	12,580	688	266	13,534	642	14,176	608
Pardeeville Area	11,709	625	1,151	13,486	426	13,912	860
Pittsville	11,661	835	482	12,978	998	13,976	581
Port Edwards	12,772	561	90	13,423	529	13,952	477
Portage Community	11,690	538	169	12,396	402	12,799	2,274
Poynette	10,985	452	1,798	13,235	330	13,565	1,068
Princeton	12,970	524	112	13,606	462	14,068	386
Randolph	11,802	345	2,363	14,511	415	14,926	542
Reedsburg	11,639	461	1,072	13,171	488	13,659	2,842
Rio Community	14,690	450	478	15,617	605	16,223	422
Rosholt	12,823	746	12	13,581	365	13,947	519
Sauk Prairie	11,370	507	1,779	13,657	810	14,467	2,752
Stevens Point Area	11,504	603	1,219	13,326	480	13,806	7,524
Tomorrow River	11,035	528	2,663	14,227	612	14,839	942
Tri-County Area	12,423	506	0	12,928	833	13,761	640
Waupaca	11,514	580	297	12,391	476	12,867	2,171
Wautoma Area	11,692	473	321	12,485	808	13,293	1,382
Westfield	11,290	521	86	11,897	456	12,353	1,168
Wild Rose	11,594	698	1,022	13,313	441	13,755	577
Wisconsin Dells	11,223	449	2,858	14,530	466	14,996	1,795
Wisconsin Rapids	11,322	634	1,375	13,331	599	13,929	5,214
Group Average	11,974	576	963	13,513	606	14,119	1,514
Statewide Average	12,405	586	1,259	14,249	655	14,904	2,035

2019-2020 CESA 5 Current Educational Cost Comparison

**most current information available from DPI -
based upon 19-20 audited annual report*



2019-2020 CESA 5
Total Educational Cost Comparison
**most current information available from DPI -
based upon 19-20 audited annual report*

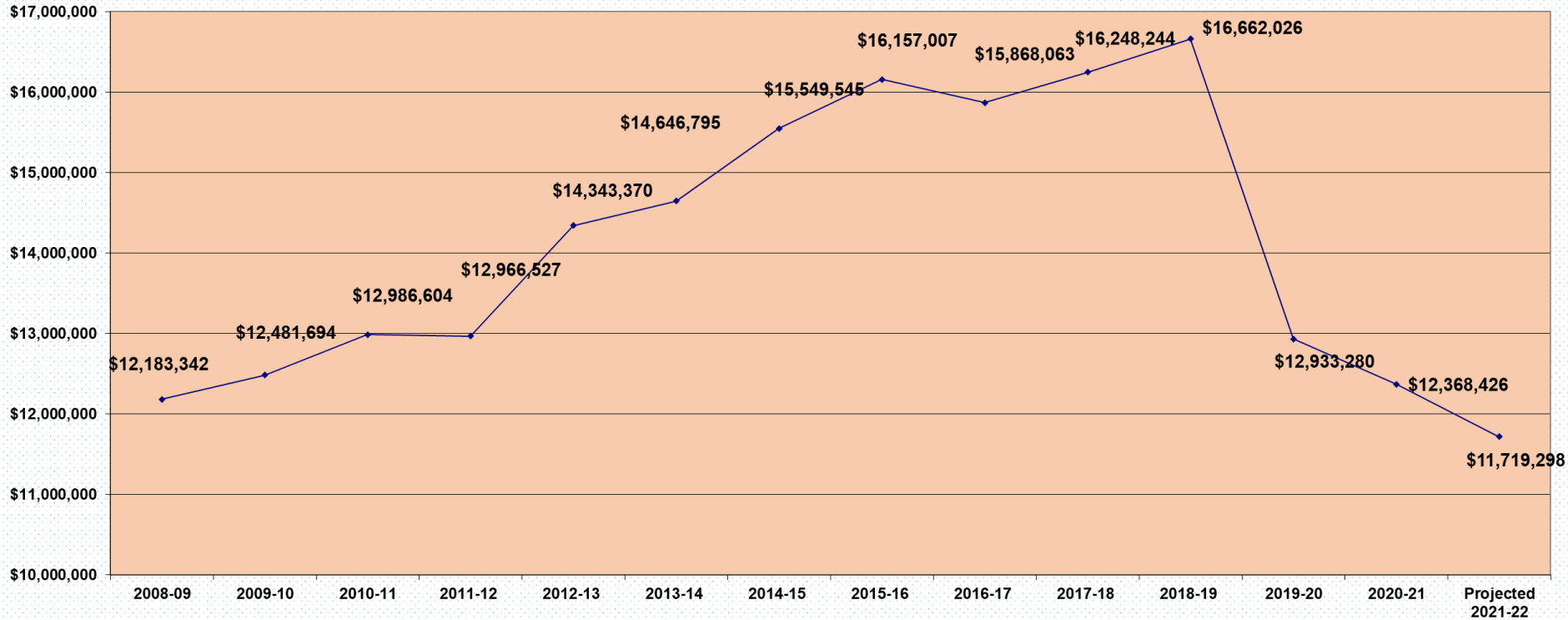


Taxes



<u>General State Aid Funding</u>		<u>Taxing Below Allowable Tax Authority 2008-09 through 2017-2018</u>															
<u>GENERAL AID</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Estimate 2021-22</u>	<u>Cumulative General Aid</u>		
October 15 General Aid Certification	\$12,344,296	\$11,489,947	\$10,702,000	\$9,633,578	\$8,884,464	\$8,914,248	\$8,557,473	\$8,272,398	\$8,489,974	\$8,686,404	\$8,385,453	\$9,655,146	\$10,667,845	\$11,083,621	Loss		
General Aid Loss		(\$854,349)	(\$787,947)	(\$1,068,422)	(\$749,114)	\$29,784	(\$356,775)	(\$285,075)	\$217,576	\$196,430	(\$300,951)	\$968,742	\$1,012,699	\$415,776	(\$1,561,626)		
<u>Fund 10 Taxes Levy</u>																	
<u>Fund 10 Taxes</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Estimate 2021-22</u>	<u>Cumulative Tax</u>		
District Fund 10 Tax Levy	\$9,323,611	\$9,523,611	\$9,923,611	\$9,776,265	\$11,093,370	\$11,288,109	\$12,194,715	\$12,797,229	\$12,713,345	\$12,954,607	\$13,579,276	\$12,933,280	\$12,152,170	\$11,408,250	Increase		
Tax Offset		\$200,000	\$400,000	(\$147,346)	\$1,317,105	\$194,739	\$906,606	\$602,514	(\$83,884)	\$241,262	\$624,669	(\$645,996)	(\$781,110)	(\$743,920)	\$2,084,639		
<u>Taxing Below Allowable Tax Authority</u>																	
<u>Fund 10 Under Levy</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Estimate 2021-22</u>	<u>Cumulative Tax Payer Savings</u>		
Dollar Amount Below Revenue Cap	\$0	\$956,786	\$1,538,062	\$2,763,000	\$2,834,196	\$2,702,005	\$2,020,516	\$1,822,975	\$1,211,601	\$537,060	\$0	\$0	\$0	\$0	\$16,386,201		
Actual Fund 10 Tax Authority	\$9,323,611	\$10,480,397	\$11,461,673	\$12,539,265	\$13,927,566	\$13,990,114	\$14,215,231	\$14,620,204	\$13,924,946	\$13,491,667	\$13,579,276	\$12,933,280	\$12,152,170	\$11,408,250			

School District of Waupaca Actual Tax Dollars Collected



SCHOOL DISTRICT OF WAUPACA

Portage, Waupaca, and Waushara Counties, Wisconsin
 Equalized Valuation by Municipality (TID Out)
 (2020 Actual and 2021 Projections)

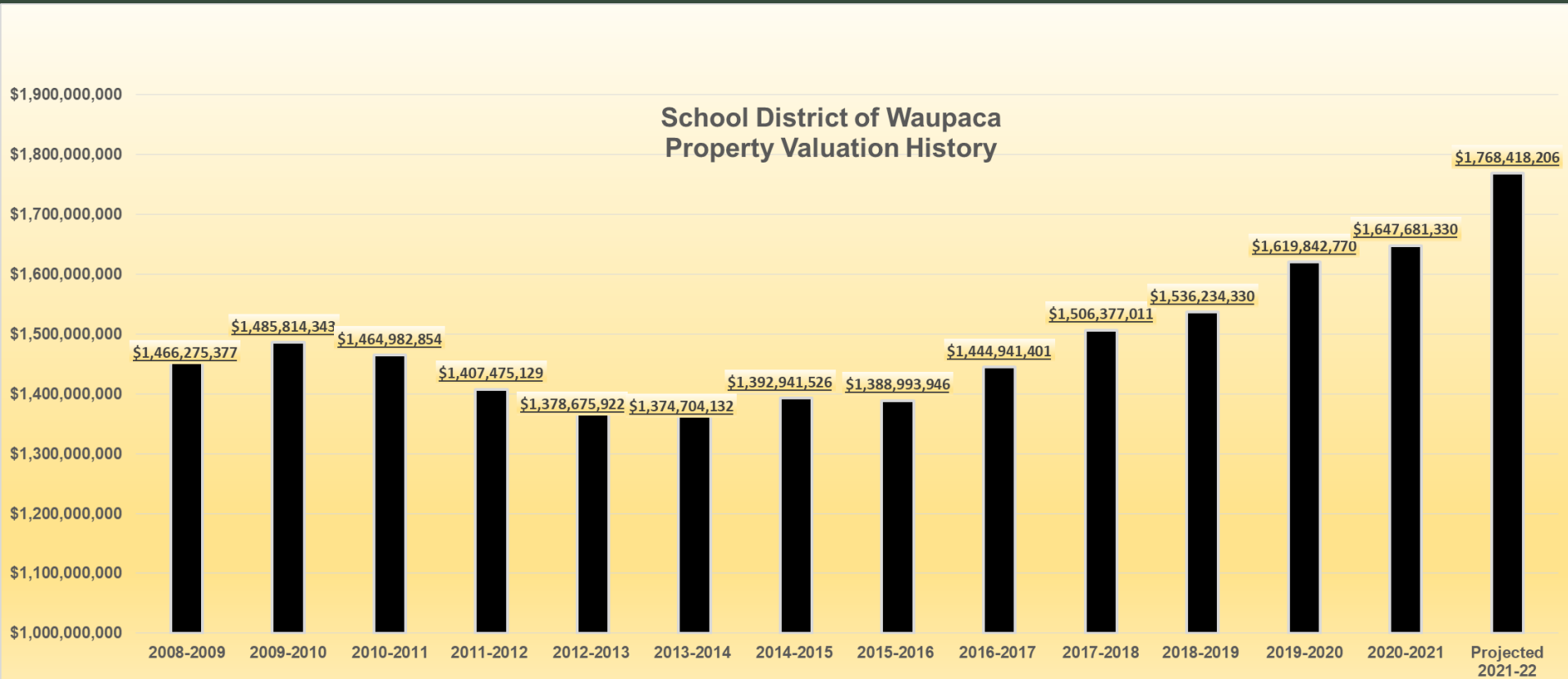
Wisconsin Public Finance Professionals, LLC
 1025 S. Moorland Rd. Suite 504
 Brookfield, WI 53005
 414-434-9644
 Fax: 414-226-2014

Municipality	2020	2020	2020	2021	Est 2021
	District Values TID OUT	Municipality Values TID OUT	% of Municipality In District	Municipality E.V. TID OUT	District E.V. TID OUT
City of Waupaca	\$381,983,000	\$381,983,000	100.00%	\$387,008,600	\$387,008,600
Town of Belmont	16,869,921	67,318,600	25.06%	73,146,100	18,330,282
Town of Lanark	55,186,615	146,933,800	37.56%	160,320,100	60,214,353
Town of Dayton	411,811,250	415,475,500	99.12%	468,137,900	464,009,199
Town of Farmington	543,168,100	543,168,100	100.00%	581,535,000	581,535,000
Town of Lind	102,415,963	141,898,400	72.18%	152,903,300	110,358,811
Town of Royaltown	177,201	149,941,400	0.12%	161,995,400	191,446
Town of Saint Lawrence	10,541,528	65,058,200	16.20%	68,840,700	11,154,415
Town of Scandinavia	17,582,561	117,584,200	14.95%	126,723,300	18,949,146
Town of Waupaca	103,192,864	107,567,600	95.93%	116,441,200	111,705,578
Town of Saxeville	4,752,327	157,699,100	3.01%	164,636,100	4,961,376
	<u>\$1,647,681,330</u>				<u>\$1,768,418,206</u>

Municipality	2020	2021	% Change
	E.V. In School District TID OUT	Projected E.V. For School District TID OUT	
City of Waupaca	\$381,983,000	\$387,008,600	1.32%
Town of Belmont	16,869,921	18,330,282	8.66%
Town of Lanark	55,186,615	60,214,353	9.11%
Town of Dayton	411,811,250	464,009,199	12.68%
Town of Farmington	543,168,100	581,535,000	7.06%
Town of Lind	102,415,963	110,358,811	7.76%
Town of Royaltown	177,201	191,446	8.04%
Town of Saint Lawrence	10,541,528	11,154,415	5.81%
Town of Scandinavia	17,582,561	18,949,146	7.77%
Town of Waupaca	103,192,864	111,705,578	8.25%
Town of Saxeville	4,752,327	4,961,376	4.40%
	<u>\$1,647,681,330</u>	<u>\$1,768,418,206</u>	<u>7.33%</u>

7.33% Projected School District Increase

School District of Waupaca Property Valuation History



MILL Rate per \$1000 Analysis



2017-2018= \$10.79

2018-2019 = \$10.84

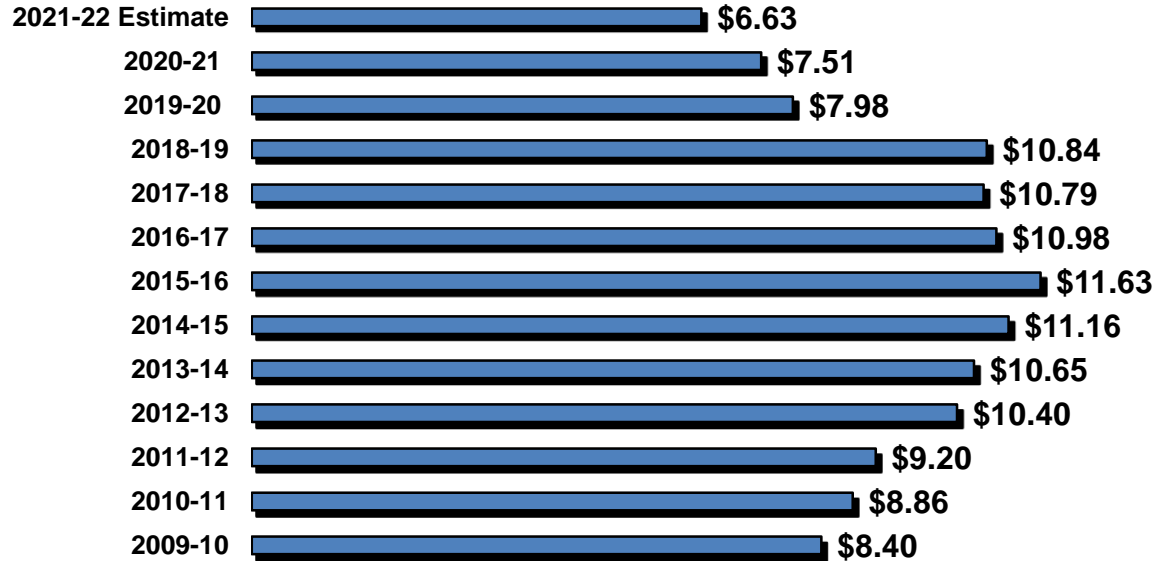
2019-2020 = \$ 7.98

2020-2021 = \$ 7.51

Projected

2021-2022 = \$6.63

School District Of Waupaca Annual Mill Rate Pattern



Projected tax impact FOR a HOME valued at \$200,000

Last years mill rate
\$7.51 per \$1000 of
property value

This years projection of
\$6.63 per \$1000 of
property value.

Annual Impact =
decrease of \$176.00



<u>Annual Tax Levy Comparisons</u>		
		<u>Projected 2021-22</u>
<u>Potential Tax Levy Breakout</u>		
Fund 10 (General Fund)		\$11,408,250
Fund 38 (Capital Exp)		\$216,256
Fund 39 (Debt Service)		\$0
Property Chargeback		\$94,792
Total Tax Levy (All Funds)		\$11,719,298
		<u>2020-21</u>
<u>Potential Tax Levy Breakout</u>		
Fund 10 (General Fund)		\$12,152,170
Fund 38 (Capital Exp)		\$216,256
Fund 39 (Debt Service)		\$0
Property Chargeback		
Total Tax Levy (All Funds)		\$12,368,426
		<u>2019-20</u>
<u>Potential Tax Levy Breakout</u>		
Fund 10 (General Fund)		\$12,647,024
Fund 38 (Capital Exp)		\$216,256
Fund 39 (Debt Service)		\$0
Fund 41 (Captial Projects)		\$70,000
Total Tax Levy (All Funds)		\$12,933,280
		<u>2018-19</u>
<u>Potential Tax Levy Breakout</u>		
Fund 10 (General Fund)		\$13,579,276
Fund 38 (Capital Exp)		\$216,256
Fund 39 (Debt Service)		\$2,866,494
Property Chargeback		
Total Tax Levy (All Funds)		\$16,662,026

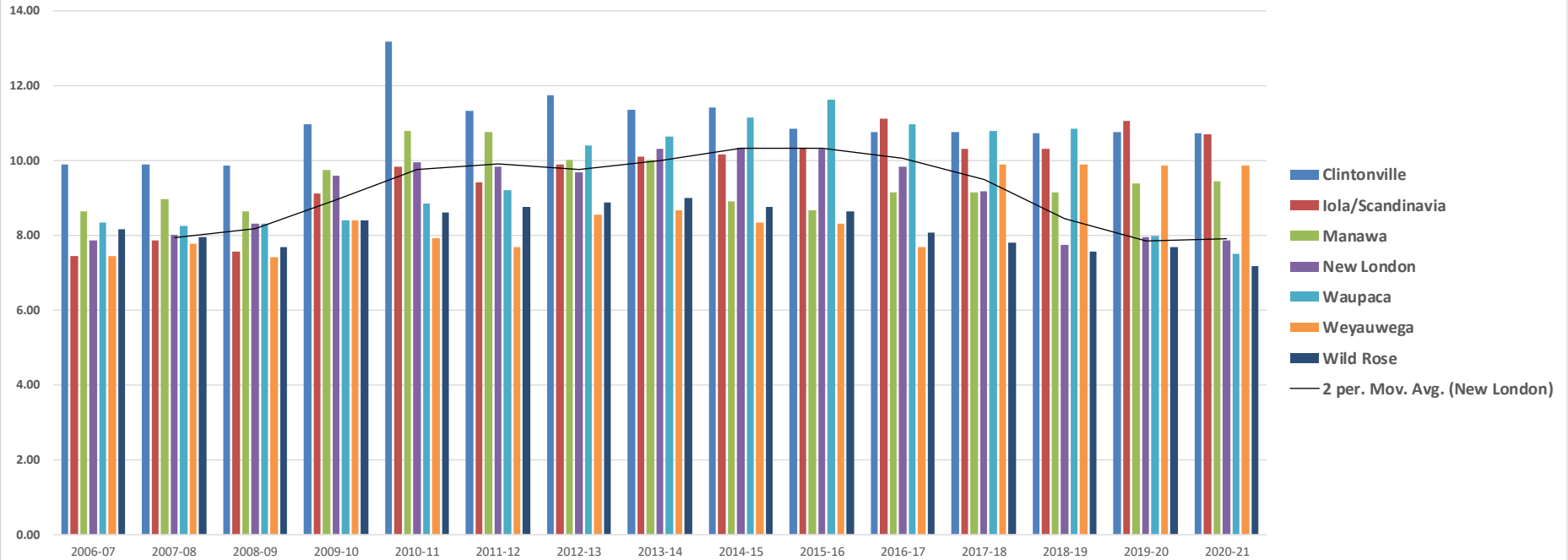
Annual School District of Waupaca Projected Property Tax Impact


	2020-21	2021-22	Decrease			
Mill Rate per \$1,000	\$7.51	\$6.63	-\$0.88			
	2020-21	2021-22	Decrease			
<u>Home Value</u>						
\$100,000	\$751	\$663	-\$88.00			
\$150,000	\$1,127	\$995	-\$132.00			
\$200,000	\$1,502	\$1,326	-\$176.00			
\$250,000	\$1,878	\$1,658	-\$220.00			
<i>*Note: Potential Home Owner Property Tax Impact is driven by Overall District Property Valuation (If a \$100,000 home value increases in 2021-22 an actual tax decrease may not be seen)</i>						

Surrounding School Districts Mill Rate Comparisons

School District	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
Clintonville	9.89	9.89	9.87	10.97	13.17	11.31	11.74	11.35	11.41	10.86	10.76	10.77	10.74	10.75	10.74
Iola/Scandinavia	7.44	7.86	7.57	9.11	9.83	9.40	9.89	10.09	10.17	10.34	11.11	10.32	10.30	11.05	10.70
Manawa	8.64	8.96	8.63	9.73	10.80	10.75	10.01	10.02	8.91	8.66	9.14	9.14	9.14	9.39	9.44
New London	7.86	8.02	8.32	9.58	9.96	9.83	9.68	10.31	10.35	10.31	9.83	9.16	7.73	7.94	7.85
Waupaca	8.34	8.25	8.31	8.40	8.86	9.20	10.40	10.65	11.16	11.63	10.98	10.79	10.84	7.98	7.51
Weyauwega	7.43	7.78	7.40	8.39	7.91	7.67	8.55	8.68	8.33	8.32	7.69	9.88	9.88	9.87	9.87
Wild Rose	8.15	7.95	7.68	8.41	8.62	8.75	8.87	8.98	8.77	8.65	8.08	7.80	7.55	7.69	7.18

Surrounding School District's Mill Rate Comparisons



A lush, misty forest scene with a rocky stream. The forest is dense with tall trees and vibrant green foliage. A stream flows over large, mossy rocks. Several glowing blue spheres are scattered throughout the scene, adding a magical atmosphere. The overall lighting is soft and ethereal, with a misty background.

25,319

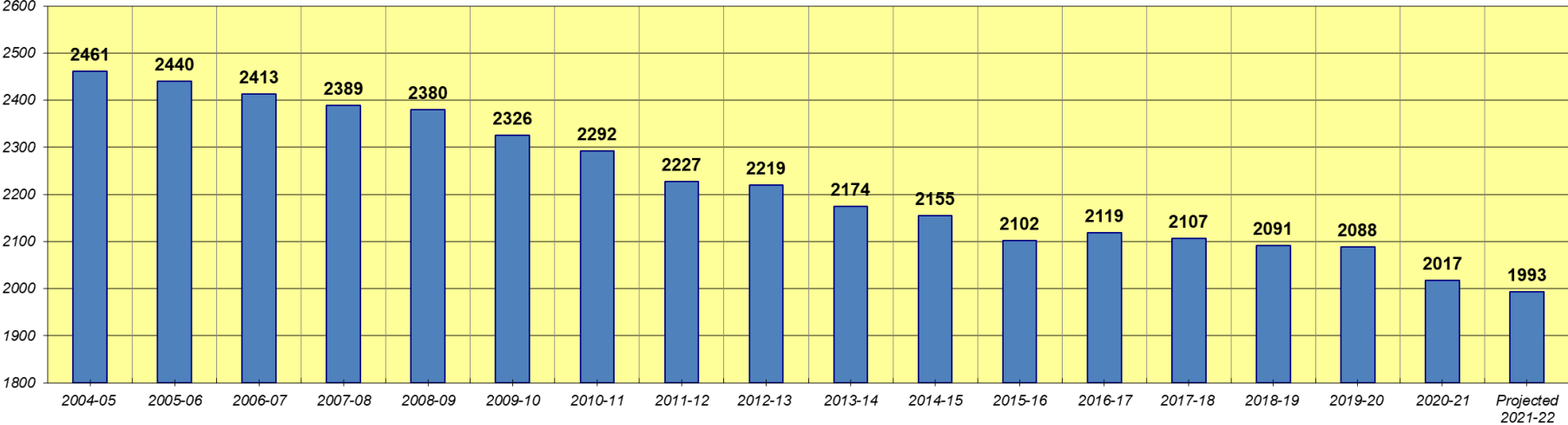
Whoa! That's a big number?

Enrollment



School District of Waupaca Enrollment Trend

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



September Count 2021/22 - 9/17/21

September Count 2021/22 - 9/17/21								Open Enrollment Breakout for Graph					
	WLC	Comm.	CEC	Middle School	High School	Open Enrollment	Total	Calculation	PLUS	MINUS	PLUS	MINUS	
								Grade	OE Out	OE IN	OUT-Tuition Waiver & Other	IN-Tuition Waiver & Other	Diff
Speech	-	-				-	-	Speech					0
EC	10					-	10	EC	0	0			0
4K	52	51	13			(10)	106	4K	7	17			-10
KF	120		18			1	139	KF	9	8			1
1	120		18			(1)	137	Breakout					
2	125		18			-	143	From IC Summary	1	13	14		-1
3	129		16			(5)	140	2,009.00 Actual Head Count	2	9	9		0
4	115		15			(4)	126	2,019 Adjusted Head Count	3	8	13	0	-5
5			13	140		2	155	(10.00) Difference	4	5	9	0	-4
6			19	117		4	140	144 OE OUT (+)Tuition Waiver/Othe	5	12	11	1	2
7			7	141		(4)	144	134 OE IN (+)Tuition Waiver/Othe	6	10	6	0	0
8			13	157		5	175	614	7	5	9	2	2
9					164	5	169	10 Difference	8	10	5	0	0
10					137	-	137		9	12	6	0	1
11					132	9	141		10	9	8	0	1
12					149	8	157	604	11	14	5	0	0
Pupils	671.00	51.00	150.00	555.00	582.00	10.00	2,019	2,009.00 Count	12	18	6	0	4
FTE	645.20	30.60	143.50	555.00	582.00	15.00	1,971						8
								4K					
								KF					
								1st - 12					
								spec.					

Summer School Cost Analysis

2021

Revenue

2020-21	Summer Fte	55
0.40%	Actual Count Value	22
	Revenue Cap Max Per Member Value	\$10,783
	Below Cap Per Member Value	\$0
	Actual Per Member Value	\$0
	Total Revenue Projection	\$237,226

Expenses

Teachers Salary & Fringe	\$180,746
Support Staff Salary & Fringe	\$36,327
Administration Salary & Fringe	\$10,245
City of Waupaca (Swim Lessons)	\$5,000
Summer School Supplies/Field Trips	\$2,676
Food Service food cost	\$10,673
Food Service Salary & Fringe	\$17,256
Total Expense Projection	\$262,923

DPI **One Time** Food Service Reimbursement **(\$28,529)**

Net Revenue/Expense

Current Cost of Program	\$2,832
Without Food Service Reimbursement	(\$54,226)

A lush, dark green forest scene with a glowing blue deer standing on a rocky path. The deer has large, glowing antlers. Several glowing blue spheres float in the air around the deer. The forest is dense with trees and foliage, and the overall atmosphere is mystical and ethereal.

2021-2022 BUDGET FACTORS

BUDGET ASSUMPTIONS

- ☒ The following assumptions have been made to guide the development of this annual budget (financial plan). Changes in laws and regulations of the state or federal government may render these assumptions incomplete or inaccurate. This annual budget is adjusted in late October to reflect information that is current at that time. Listed below are decisions that influence these budget projections:

- ⊗ District enrollment is estimated to decrease by 24 students from last year using the *Revenue Limit September Third Friday Count* methodology calculation.
- ⊗ It is assumed the district will accept 134 students In under the Open Enrollment/Tuition waiver law and 144 students Out under the open enrollment/tuition waiver law.
- ⊗ A projected Property Valuation increase of 7.33%
- ⊗ \$148,422 in grant dollars will be applied to the district's charter school, CEC in its 4th year of operation.

Replaced Positions due to Retirement or Resignations:

7.5 FTE Teachers, 17.0 FTE Support Staff,
3.0 FTE Administration

Added Positions:

3.5 FTE Teachers, 0 FTE Support Staff

Non-Replaced Positions:

0 FTE Teachers, 0 FTE Support Staff

Revenue Limit



DATA AS OF 7/1/21, 8:30 AM

2020-21 General Aid Certification (20-21 Line 12A, src 621)	+	10,667,845
2020-21 Computer Aid Received (20-21 Line 12C, Src 691)	+	38,290
2020-21 Hi Pov Aid (20-21 Line 12B, Src 628)	+	0
2020-21 Aid for Exempt Personal Property (20-21 Line 12D, Src 691)	+	34,671
2020-21 Fnd 10 Levy Cert (20-21 Line 14A, Levy 10 Src 211)	+	12,152,170
2020-21 Fnd 38 Levy Cert (20-21 Line 14B, Levy 38 Src 211)	+	216,256
2020-21 Fnd 41 Levy Cert (20-21 Line 14C, Levy 41 Src 211)	+	0
2020-21 Aid Penalty for Over Levy (20-21 FINAL Rev Lim, May 2021)	-	0
2020-21 Total Levy for All Levied Non-Recurring Exemptions*	-	840,974
NET 2021-22 Base Revenue Built from 2020-21 Data (Line 1)	=	22,268,258

*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expend, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs, Voucher Aid Deduction)

September & Summer FTE Membership Averages

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

Line 2: Base Avg:((18+.4ss)+(19+.4ss)+(20+.4ss)) / 3 = 2,065

	2018	2019	2020
Summer FTE:	84	78	13
% (40,40,40)	34	31	5
Sept FTE:	2,057	2,057	2,012
New ICS - Independent	0.0	0	0
Charter Schools FTE			
Total FTE	2,091	2,088	2,017

Line 6: Curr Avg:((19+.4ss)+(20+.4ss)+(21+.4ss)) / 3 = 2,033

	2019	2020	2021
Summer FTE:	78	13	55
% (40,40,40)	31	5	22
Sept FTE:	2,057	2,012	1,971
New ICS - Independent	0	0	0
Charter Schools FTE			
Total FTE	2,088	2,017	1,993

The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2021:

2,033

Line 10B: Declining Enrollment Exemption =	345,077
Average FTE Loss (Line 2 - Line 6, if > 0)	32
X 1.00 =	32
X (Line 5, Maximum 2020-2021 Revenue per Memb) =	10,783.66
Non-Recurring Exemption Amount:	345,077

Fall 2021 Property Values

2021 TIF-Out Tax Apportionment Equalized Valuation(estimate until Oct, 2021)	1,768,418,206
--	---------------

CELL COLOR KEY: Auto-Calc DPI Data District-Entered

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>

Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.

2021-2022 Revenue Limit Worksheet		
1.	2021-22 Base Revenue (Funds 10, 38, 41)	(from left) 22,268,258
2.	Base Sept Membership Avg (2018+.4ss, 2019+.4ss, 2020+.4ss)/3	(from left) 2,065
3.	2021-22 Base Revenue Per Member (Ln 1 / Ln2)	(with cents) 10,783.66
4.	2021-22 Per Member Change (A+B)	0.00
	2021-22 Low Revenue Ceiling per s.121.905(1):	10,000.00
A.	Allowed Per-Member Change for 21-22	0.00
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00
C.	Value of the CCDEB (21-22 DPI Computed-CCDEB Dists only)	0.00
5.	2021-22 Maximum Revenue / Member (Ln 3 + Ln 4)	10,783.66
6.	Current Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left) 2,033
7.	2021-22 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded) 22,268,258
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	21,923,181
B.	Hold Harmless Non-Recurring Exemption	345,077
8.	Total 2021-22 Recurring Exemptions (A+B+C+D+E)	(rounded) 0
A.	Prior Year Carryover	0
B.	Transfer of Service	0
C.	Transfer of Territory/Other Reorg (if negative, include sign)	0
D.	Federal Impact Aid Loss (2019-20 to 2020-21)	0
E.	Recurring Referenda to Exceed (If 2021-22 is first year)	0
9.	2021-22 Limit with Recurring Exemptions (Ln 7 + Ln 8)	22,268,258
10.	Total 2021-22 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)	439,869
A.	Non-Recurring Referenda to Exceed 2021-22 Limit	0
B.	Declining Enrollment Exemption for 2021-22 (from left)	345,077
C.	Energy Efficiency Net Exemption for 2021-22 (see pg 4 for details)	0
D.	Adjustment for Refunded or Rescinded Taxes, 2021-22	94,792
E.	Prior Year Open Enrollment (uncounted pupil[s])	0
F.	Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0
G.	Other Adjustments (Fund 39 Bal Transfer)	0
H.	WPCP and RPCP Private School Voucher Aid Deduction	0
I.	SNSP Private School Voucher Aid Deduction	0
11.	2021-22 Revenue Limit With All Exemptions (Ln 9 + Ln 10)	22,708,127
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)	11,083,621
A.	2021-22 JULY 1 ESTIMATE OF GENERAL AID	11,083,621
B.	State Aid to High Poverty Districts (not all districts)	0
C.	State Aid for Exempt Computers (Source 691)	0
D.	State Aid for Exempt Personal Property (Source 691)	0
LINE 12A IS THE JULY 1 AID EST. DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.		
13.	Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)	11,624,506
14.	Total Limited Revenue To Be Used (A+B+C)	Not >line 13 11,624,506
Entries Required Below: Enter amnts needed by purpose and fund:		
A.	Gen Operations: Fnd 10 Src 211	11,408,250 (Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fund 38 Src 211	216,256 (to Budget Rpt)
C.	Capital Exp. Annual Meeting Approved: Fund 41 Src 211	0 (to Budget Rpt)
15.	Total Revenue from Other Levies (A+B+C+D)	94,792
A.	Referendum Apprvd Debt (Fund 39 Debt-Src 211)	0
B.	Community Services (Fund 80 Src 211)	0 (to Budget Rpt)
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	94,792 (to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only	0 (to Budget Rpt)
16.	Total Fall, 2021 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)	11,719,298
	Line 16 is the total levy to be apportioned in the PI-401.	Lewy Rate = 0.00662699

Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.

Revenue Limit Summary

Category	Amount
Allowable Limited Revenue	11,624,506.00
Fund 10, PI-401	11,408,250.00
Fund 38, PI-401	216,256.00
Fund 41, PI-401	0.00
Line 14 Total (Revenue Limit Levies)	11,624,506.00
Over Levy	0.00
Under Levy	0.00
Carryover to FY22, if applicable	#VALUE!
21-22 Base-Building Information	Amount
Total non-recurring exemptions (10 + 7B)	784,946.47
Levied total non-recurring exemptions*	784,946.47

*to be removed from next year's base

A lush, dark green forest scene with a glowing blue deer standing on a rocky path. Several glowing blue spheres float in the air, and a small stream flows over the rocks in the foreground. The overall atmosphere is mystical and ethereal.

2021-2022 Budget Breakout By Category

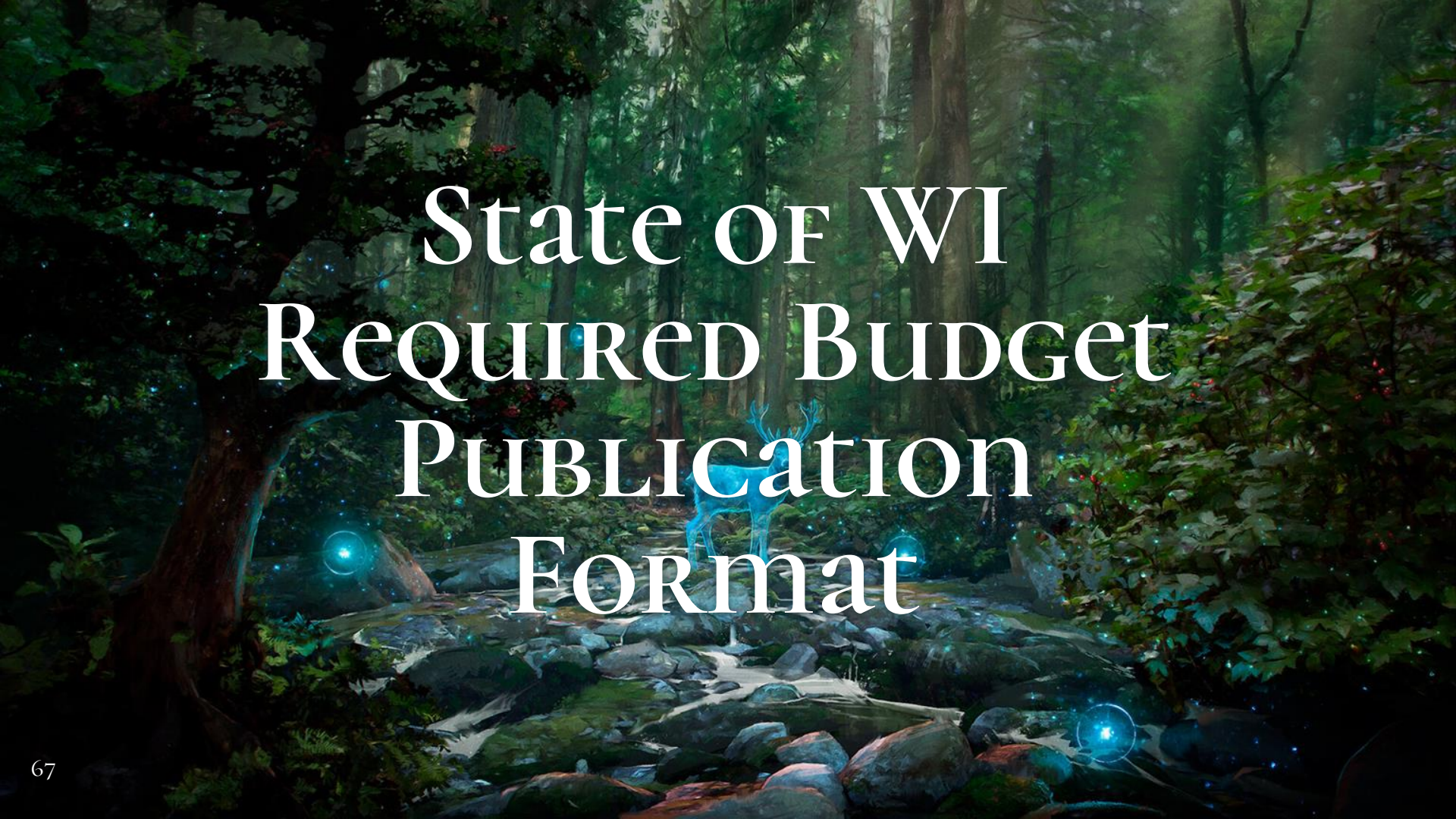
FUND 10 REVENUE

<u>Source</u>	<u>Revenue Type</u>	<u>2021-2022 Budget Hearing Revenue Budget</u>	<u>Actual 2020-2021 Revenue Budget</u>	<u>Actual 2019-2020 Revenue Budget</u>	<u>Actual 2018-2019 Revenue Budget</u>	<u>Actual 2017-2018 Revenue Rcvd</u>
211	Property Tax	\$11,408,250	12,152,170.00	12,647,024.00	\$13,579,276	\$12,862,614
212	Charge Back				\$0	\$16,699
213	Mobile Home Tax	\$3,700	3,673.38	4,999.41	\$5,582	\$5,294
219	Other Taxes			11,459.41	\$34,195	
249	Transportation Fees				\$0	\$13,205
262	Sale of Supplies				\$0	\$0
271	Admissions			30,536.25	\$30,208	\$32,582
280	Interest on Inv	\$7,500	6,659.49	62,287.92	\$101,459	\$62,667
291	Gifts			\$0	\$55,687	\$0
292	Student Fees - Other	\$1,000	\$662	\$29,400	\$33,094	\$33,476
293	Rental - Other	\$38,000	37,429.00	46,406.50	\$59,998	\$12,021
295	Summer School Revenues				\$7	\$518
297	Student Fines	\$2,000	129.2	14,788.64	\$16,719	\$6,041
299					\$0	\$0
316	State Aid Transit-Spec Ed				\$0	\$0
317	Federal Aid/CESA				\$0	\$0
341	Non-Open Enrollment Tuition				\$0	\$0
343	Charges for Co-curr Other Dist				\$0	\$0
345	Open Enrollment	\$799,459	920,030.00	939,371.00	\$901,426	\$911,294
381	Medicaid				\$0	\$0
515	Non-Spec Ed State Aid			1,414.26	\$0	\$0
516	Transit of State Aids (Co.)	\$1,000	3,500.00		\$0	\$0
619	Other State Categorical Aid	\$35,000	\$19,523	\$56,472	\$44,473	\$0
612	Transportation Aid	\$43,490	59,042.00	63,380.18	\$76,873	\$80,703
613	Library Aid	\$100,000	95,606.00	105,347.00	\$89,065	\$88,744
695	Per Pupil Aid (\$742 per pupil line 6)	\$1,508,486	1,532,230.00	1,554,490.00	\$1,377,324	\$949,050
621	Equalization Aid	\$11,083,621	10,667,845.00	9,655,146.00	\$8,385,453	\$8,686,404
630	State Special Proj - #736		4,959.43	4,089.00	\$19,875	\$2,592
630	State Special Proj - #522		3,818.00	2,438.46	\$2,587	\$2,599
630	State Special Proj - #577	\$28,000	24,726.96	25,109.40	\$46,000	\$12,036
630	State Special Proj - #583	\$12,000	12,821.00	15,360.00	\$17,680	\$15,920
641	ARP Homeless Children	\$30,000		28,666.83	\$10,384	
641	State Special Proj - #516 Youth App		22,500.00			\$25,314
650	State SAGE Aid	\$650,000	647,400.72	558,801.88	\$586,392	\$542,928
660	State Rev thru Local Gov	\$7,000	7,492.09	\$0	\$9,247	\$8,813
699	Medicaid			87,746.85	\$5,242	
691	Computer Aid	\$73,000	72,961.75	75,069.41	\$77,177	\$37,386
630				85,525.66	\$33,655	
713	Vocational Education	\$16,203	17,766.32	21,189.00	\$19,038	\$17,509
730	Special Proj Grants-#152		264,984.74		\$0	\$8,333
730	Special Proj Grants-#381 Prj Enrich		24,116.00	44,262.00		\$9,800
730	Special Proj Grants-#163	\$559,830	507,924.79	\$0		
730	Charter School Grant #360	\$148,422	143,763.56	\$0	\$145,914	
730	Special Proj Grants-#241		10,440.00	68,920.00	\$70,818	\$143,686
730	Special Proj Grants		59,841.36	\$0		
630	Safety Grant WI DOJ			\$0		
751	Title I A - Basic Program-#141	\$346,906	335,393.04	331,045.00	\$327,665	\$330,118
751	Peer Mentoring Grant	\$10,000	45,296.88	25,946.85	\$41,618	\$20,701
751	Title II A -#365	\$58,421		\$0		
751	Title III A -	\$947		\$0		
752	Title IV A -#381	\$22,309		\$0		
	School Based Mental Services Grant	\$75,000				
780	Federal Aid Received thru State	\$80,000	75,934.69	135,526.92	\$113,901	\$100,317
861	Sale of Fixed Assets	\$1,000	2,600.00	710	\$114,507	\$13,600
862	Land and Real Property Sales	\$0				\$0
964	Insurance Refund	\$17,000	19,621.00	15,209.00	\$55,067	\$21,593
968	Debt Premium					\$0
971	Other Refunds					\$0
972	Non-Ded Refund Receipt					\$0
981	Medicaid Reimbursement					\$0
990	Miscellaneous	\$5,100	5,103.59	5,152.80	\$9,266	\$4,060
				-3,394		
	TOTAL REVENUE	\$27,172,644	\$27,807,965	\$26,749,898	\$26,496,871	\$25,078,619

SCHOOL DISTRICT OF WAUPACA
EXPENDITURE BUDGET BREAKOUT BY CATEGORY
GENERAL FUND 10

	2021-2022	2021-2022
	Budget	Budget Hearing
	Percent	Budget
Salary	46.7%	\$12,701,136
Fringe Benefits	15.5%	\$4,212,121
Operating Transfers (Spec Ed / Food Service Salary & Fringe)	10.2%	\$2,774,830
Non-Salary Expenses		
Elementary (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	1.5%	\$394,674
Middle School (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	0.5%	\$125,422
High School (Supplies/Equipment/Books/Fees/Travel/Personal Serv)	0.8%	\$215,496
Maintenance / Operation	2.8%	\$755,496
Utilities	3.3%	\$885,000
Transportation	4.4%	\$1,208,905
Postage / Printing / Paper	0.1%	\$15,700
Telephone / Internet	0.2%	\$45,000
Technology	1.0%	\$284,000
Co-Curricular	0.0%	\$0
Open Enrollment	4.0%	\$1,100,000
CESA Payments	0.0%	\$0
Insurance	0.9%	\$241,008
Debt Service	0.0%	\$0
Other (Supplies, Equipment, Travel, Training, Admin, Board, Legal, etc.)	8.1%	\$2,213,856
TOTAL	100.0%	\$27,172,644
Formula Check		\$27,172,644

		Budget	Projected	Fund	Fund	FY20-21	FY19-20	FY18-19	FY17-18
Fund		2021-2022	Revenue	Balance	Balance	Actual	Actual	Actual	Actual
			2021-2022	2021-2022	2021-2022	Expenses	Expenses	Expenses	Expenses
10	<u>General Fund</u>								
	Salary	\$12,701,136				\$12,051,617	\$12,208,893	\$12,282,630	\$12,304,562
	Fringe Benefits	\$4,212,121				\$3,987,853	\$4,021,078	\$4,207,867	\$4,131,661
	Elementary Non-Salary	\$394,674				\$315,859	\$268,337	\$318,932	\$153,076
	Middle School Non-Salary	\$125,422				\$113,853	\$117,205	\$141,501	\$138,180
	High Non-Salary	\$215,496				\$190,788	\$223,369	\$253,889	\$273,494
	District Wide Non-Salary	\$6,748,965				\$7,389,166	\$6,753,589	\$6,247,505	\$6,559,734
	Transfers from Fund 27 & 50	\$2,774,830				\$2,278,946	\$2,423,284	\$2,444,031	\$2,456,605
	TOTAL FUND 10	\$27,172,644	\$27,172,644	11,423,810	\$10,223,810	\$26,328,083	\$26,015,755	\$25,896,355	\$26,017,312
					(\$1.2M To Fund 49)				
21	Special Revenue Trust Fund	\$230,000	\$230,000	\$331,110	\$331,110	\$155,137	\$280,606	\$563,066	\$308,124
27	<u>Special Education</u>								
	Salary	\$3,119,132				\$2,855,799	\$2,927,735	\$2,799,304	\$2,776,104
	Fringe Benefits	\$833,937				\$762,503	\$760,008	\$785,598	\$790,990
	Non-Salary	\$475,034				\$375,722	\$329,677	\$339,198	\$355,588
	TOTAL FUND 27	\$4,428,103	\$4,428,103	\$0	\$0	\$3,994,025	\$4,017,420	\$3,924,099	\$3,922,682
38	State Trust Fund Loan	\$216,256	\$216,256	\$0	\$0	\$216,256	\$216,256	\$216,256	
39	Debt Service	\$0	\$0	\$0	\$0	\$0	\$0	\$3,019,005	\$3,181,343
41	Capital Projects	\$70,264	\$0	\$70,264	\$0	\$0	\$20,550	\$0	\$71,205
49	Capital Projects	\$529,736	\$1,315,000	\$166,696	\$951,960	\$12,000	\$15,528	\$11,476	\$1,587,766
		\$600,000	\$1,315,000	\$236,960	\$951,960	\$12,000	\$36,078	\$11,476	\$1,658,971
50	<u>Food Service</u>								
	Salary	\$512,743				\$370,342	\$440,121	\$0	\$650
	Fringe Benefits	\$90,413				\$111,187	\$117,826	\$0	\$0
	Non-Salary	\$358,900				\$341,225	\$475,645	\$1,051,306	\$1,218,477
	TOTAL FUND 50	\$962,056	\$939,520	\$98,961	\$76,425	\$822,754	\$1,033,592	\$1,051,306	\$1,219,127
	TOTAL ALL FUNDS	\$33,609,059	\$34,301,523	\$12,090,841	\$11,583,305	\$31,528,254	\$31,599,707	\$34,681,564	\$36,307,560

A lush, green forest scene with a stream flowing over rocks. A glowing blue deer with large antlers stands in the center. Several glowing blue spheres float in the air, and small blue particles are scattered throughout the scene. The text is overlaid in the center in a white, serif font.

State of WI
REQUIRED BUDGET
PUBLICATION
Format

Recommended Format for Budget Adoption

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

BUDGET ADOPTION 2021-22*			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	9,209,784.57	9,943,928.07	11,423,809.55
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Transfer to Fund 49 Capital Projects	0.00	0.00	1,200,000.00
Ending Fund Balance, Assigned (Acct. 938 000)	9,943,928.07	9,943,928.07	10,223,809.55
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	9,943,928.07	11,423,809.55	11,423,809.55
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	12,663,482.82	12,155,843.38	11,411,950.00
240 Payments for Services	0.00	143,763.56	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	30,536.25	0.00	0.00
280 Interest on Investments	62,287.92	6,659.49	7,500.00
290 Other Revenue, Local Sources	90,595.28	38,219.88	41,000.00
Subtotal Local Sources	12,846,902.27	12,344,486.31	11,460,450.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	939,371.00	920,030.00	799,459.00
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	939,371.00	920,030.00	799,459.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00

Intermediate Sources			
510 Transit of Aids	0.00	26,000.00	1,000.00
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	1,414.26	0.00	0.00
Subtotal Intermediate Sources	1,414.26	26,000.00	1,000.00
State Sources			
610 State Aid -- Categorical	225,199.22	175,374.09	178,490.00
620 State Aid -- General	9,655,146.00	10,667,845.00	11,083,621.00
630 DPI Special Project Grants	49,392.86	28,544.96	70,000.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	558,801.88	647,400.72	650,000.00
660 Other State Revenue Through Local Units	0.00	7,492.09	7,000.00
690 Other Revenue	1,740,183.65	1,622,972.18	1,581,486.00
Subtotal State Sources	12,228,723.61	13,149,629.04	13,570,597.00
Federal Sources			
710 Federal Aid - Categorical	21,189.00	17,766.32	16,203.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	198,707.66	867,306.89	708,252.00
750 IASA Grants	356,991.85	380,689.92	513,583.00
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	135,526.92	75,934.69	80,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	712,415.43	1,341,697.82	1,318,038.00

<i>Other Financing Sources</i>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	710.00	2,600.00	1,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	710.00	2,600.00	1,000.00
<i>Other Revenues</i>			
960 Adjustments	15,209.00	19,621.00	17,000.00
970 Refund of Disbursement	0.00	0.00	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	5,152.80	3,900.50	5,100.00
Subtotal Other Revenues	20,361.80	23,521.50	22,100.00
TOTAL REVENUES & OTHER FINANCING SOURCES	26,749,898.37	27,807,964.67	27,172,644.00

EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	4,468,380.64	4,562,242.76	4,701,488.00
120 000 Regular Curriculum	4,456,091.81	4,364,394.19	4,498,978.00
130 000 Vocational Curriculum	982,586.79	953,656.74	1,007,872.00
140 000 Physical Curriculum	677,727.54	658,170.05	705,422.00
160 000 Co-Curricular Activities	487,827.36	437,138.46	479,182.00
170 000 Other Special Needs	194,275.52	193,179.16	229,474.00
Subtotal Instruction	11,266,889.66	11,168,781.36	11,622,416.00
<i>Support Sources</i>			
210 000 Pupil Services	825,182.35	858,066.30	910,028.00
220 000 Instructional Staff Services	1,850,531.64	1,638,438.00	1,708,788.00
230 000 General Administration	605,596.13	517,184.31	561,114.00
240 000 School Building Administration	1,301,897.41	1,217,509.44	1,277,941.00
250 000 Business Administration	4,849,133.31	5,511,456.15	5,673,068.00
260 000 Central Services	917,034.14	960,754.85	1,015,137.00
270 000 Insurance & Judgments	255,335.17	216,517.45	253,362.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	259,778.77	238,599.66	275,960.00
Subtotal Support Sources	10,864,488.92	11,158,526.16	11,675,398.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	2,554,509.27	2,278,945.81	2,774,830.00
430 000 Instructional Service Payments	1,329,867.02	1,627,037.39	1,100,000.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	0.00	94,792.47	0.00
Subtotal Non-Program Transactions	3,884,376.29	4,000,775.67	3,874,830.00
TOTAL EXPENDITURES & OTHER FINANCING USES	26,015,754.87	26,328,083.19	27,172,644.00

FUND 21

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	262,649.99	259,758.56	331,109.68
900 000 Ending Fund Balance	259,758.56	331,109.68	331,109.68
REVENUES & OTHER FINANCING SOURCES	277,714.91	226,487.89	230,000.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	280,606.34	155,136.77	230,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	280,606.34	155,136.77	230,000.00

FUND 27

SPECIAL EDUCATION FUND (FUND 27)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	2,423,284.13	2,278,945.81	2,774,830.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	120,542.92	69,142.60	66,909.00
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	120,542.92	69,142.60	66,909.00
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	40,665.38	51,949.55	41,000.00
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	40,665.38	51,949.55	41,000.00

State Sources			
610 State Aid -- Categorical	790,727.00	913,233.00	786,841.00
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	7,000.00	0.00	0.00
Subtotal State Sources	797,727.00	913,233.00	786,841.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	470,884.00	481,362.22	593,523.00
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	164,316.38	199,391.45	165,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	635,200.38	680,753.67	758,523.00
Other Financing Sources		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	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	4,017,419.81	3,994,024.63	4,428,103.00

EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
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	3,058,662.29	2,977,140.64	3,300,702.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	3,058,662.29	2,977,140.64	3,300,702.00
<i>Support Sources</i>			
210 000 Pupil Services	525,295.00	545,748.76	605,062.00
220 000 Instructional Staff Services	202,347.02	181,983.39	201,762.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	17,849.83	67,494.59	74,830.00
260 000 Central Services	0.00	1,638.90	1,817.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	745,491.85	796,865.64	883,471.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	199,358.57	186,013.20	206,229.00
490 000 Other Non-Program Transactions	13,907.10	34,005.15	37,701.00
Subtotal Non-Program Transactions	213,265.67	220,018.35	243,930.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,017,419.81	3,994,024.63	4,428,103.00

FUND 38

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	0.42	0.13	0.00
900 000 ENDING FUND BALANCES	0.13	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	216,256.00	216,256.00	216,256.28
281 000 Long-Term Capital Debt	216,256.29	216,256.00	216,256.28
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	0.13	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	216,256.29	216,256.13	216,256.28
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

FUND 41 & 49

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	47,229.40	240,487.74	236,960.00
900 000 Ending Fund Balance	240,487.74	236,960.00	951,960.00
TOTAL REVENUES & OTHER FINANCING SOURCES	203,820.97	8,472.26	1,315,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	10,562.63	12,000.00	529,736.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	70,264.00
TOTAL EXPENDITURES & OTHER FINANCING USES	10,562.63	12,000.00	600,000.00

FUND 50

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	0.00	0.00	98,961.33
900 000 ENDING FUND BALANCE	0.00	98,961.33	76,425.33
TOTAL REVENUES & OTHER FINANCING SOURCES	1,033,591.69	921,714.88	939,520.00
200 000 Support Services	1,033,591.69	822,753.55	962,056.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,033,591.69	822,753.55	962,056.00

Spring 2021

School District of Waupaca
BUDGET PUBLICATION, 2021-22
Required Published Budget Summary Format

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

GENERAL FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	9,209,784.57	9,943,928.07	11,423,809.55
Ending Fund Balance	9,943,928.07	11,423,809.55	11,423,809.55
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	12,846,902.27	12,344,486.31	11,460,450.00
Inter-district Payments (Source 300 + 400)	939,371.00	920,030.00	799,459.00
Intermediate Sources (Source 500)	1,414.26	26,000.00	1,000.00
State Sources (Source 600)	12,228,723.61	13,149,629.04	13,570,597.00
Federal Sources (Source 700)	712,415.43	1,341,697.82	1,318,038.00
All Other Sources (Source 800 + 900)	21,071.80	26,121.50	23,100.00
TOTAL REVENUES & OTHER FINANCING SOURCES	26,749,898.37	27,807,964.67	27,172,644.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	11,266,889.66	11,168,781.36	11,622,416.00
Support Services (Function 200 000)	10,864,488.92	11,158,526.16	11,675,398.00
Non-Program Transactions (Function 400 000)	3,884,376.29	4,000,775.67	3,874,830.00
TOTAL EXPENDITURES & OTHER FINANCING USES	26,015,754.87	26,328,083.19	27,172,644.00

SPECIAL PROJECTS FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	262,649.99	259,758.56	331,109.68
Ending Fund Balance	259,758.56	331,109.68	331,109.68
REVENUES & OTHER FINANCING SOURCES	4,295,134.72	4,220,512.52	4,658,103.00
EXPENDITURES & OTHER FINANCING USES	4,298,026.15	4,149,161.40	4,658,103.00

DEBT SERVICE FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	0.42	0.13	0.00
Ending Fund Balance	0.13	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	216,256.00	216,256.00	216,256.28
EXPENDITURES & OTHER FINANCING USES	216,256.29	216,256.13	216,256.28

CAPITAL PROJECTS FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	47,229.40	240,487.74	236,960.00
Ending Fund Balance	240,487.74	236,960.00	951,960.00
REVENUES & OTHER FINANCING SOURCES	203,820.97	8,472.26	1,315,000.00
EXPENDITURES & OTHER FINANCING USES	10,562.63	12,000.00	600,000.00

FOOD SERVICE FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	0.00	0.00	98,961.33
Ending Fund Balance	0.00	98,961.33	76,425.33
REVENUES & OTHER FINANCING SOURCES	1,033,591.69	921,714.88	939,520.00
EXPENDITURES & OTHER FINANCING USES	1,033,591.69	822,753.55	962,056.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
GROSS TOTAL EXPENDITURES -- ALL FUNDS	31,574,191.63	31,528,254.27	33,609,059.28
Interfund Transfers (Source 100) - ALL FUNDS	2,554,509.27	2,278,945.81	2,774,830.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	29,019,682.36	29,249,308.46	30,834,229.28
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		0.79%	5.42%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
General Fund	12,647,024.00	12,152,170.00	11,408,250.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	216,256.00	216,256.00	216,256.00
Capital Expansion Fund	70,000.00	0.00	0.00
Property Tax Chargeback	0.00	0.00	94,792.00
TOTAL SCHOOL LEVY	12,933,280.00	12,368,426.00	11,719,298.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-4.37%	-5.25%

ESSER III

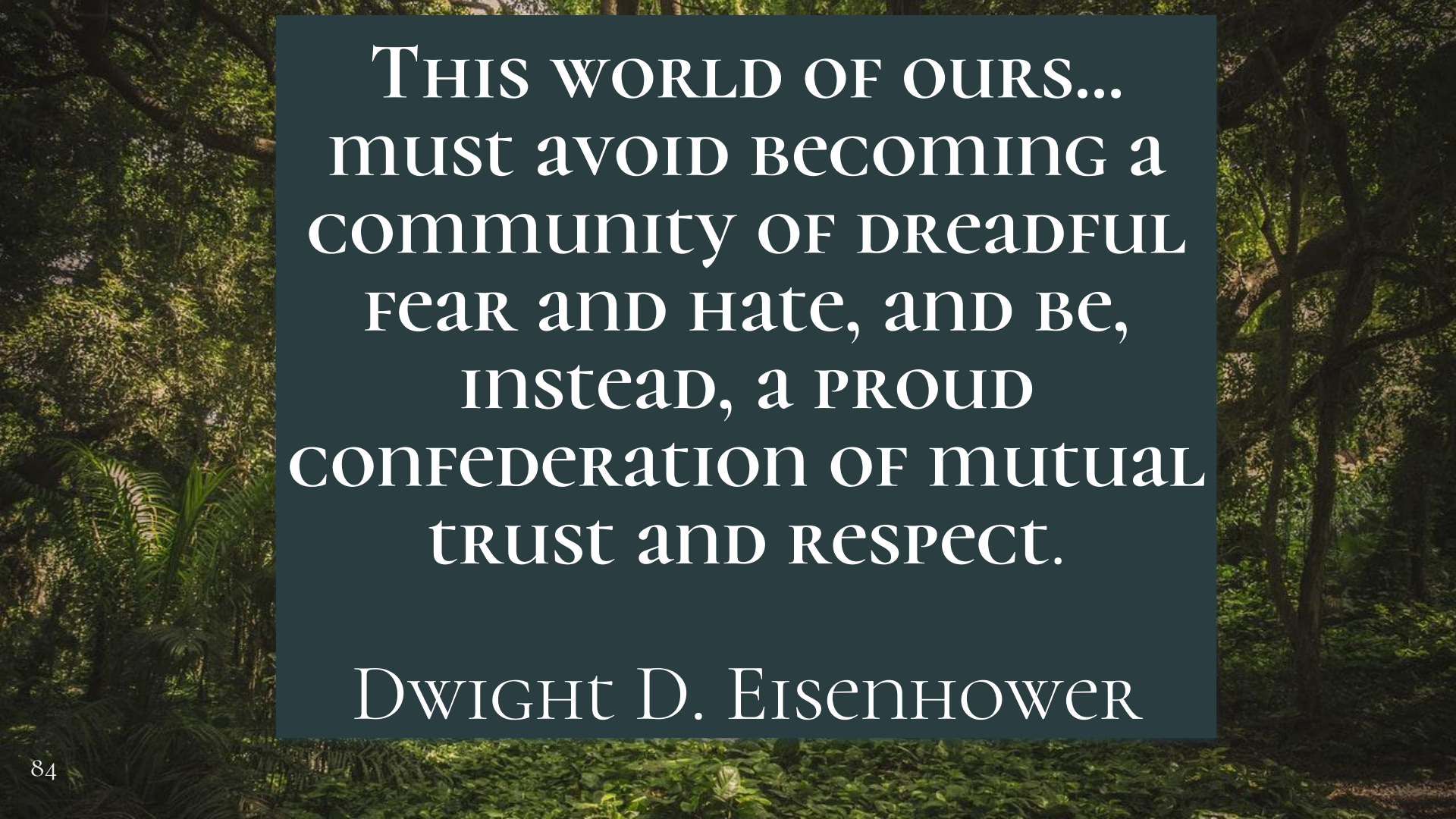
Funds



ESSER 3 Funds - Not a Cash Windfall

COST ABOVE NO REVENUE LIMIT INCREASE		2022-23	2023-24	Total Increase of Compounded Expenses
	CPI for Wages 4%	\$619,039	\$643,800	\$1,262,839
	Health Insurance 3%	\$123,364	\$130,155	\$253,519
	All Other Expenses 3%	\$224,536	\$231,273	\$455,809
	Total Projections			\$1,972,167
REVENUE CAP NO INCREASE FOR 2 YEARS		92.12% of Districts Revenue		
	ESSER 3 Funds Projection		\$2,300,000	\$2,300,000
ESSER 3 Funds Purpose To Supplement NO Revenue Limit Increase	Possible Remaining Funds for COVID			\$327,833

To Balance the next 2 year's of school budgets districts will have to carefully be methodical in adhering to the Federally Mandated Guidelines to be compliant to receive these funds overlaying all that is possible in district's current budgets to even balance their budgets.



THIS WORLD OF OURS...
must AVOID BECOMING a
COMMUNITY OF DREADFUL
FEAR AND HATE, and BE,
instead, a PROUD
CONFEDERATION OF mutual
TRUST AND RESPECT.

DWIGHT D. EISENHOWER

A man who wants to lead the orchestra must turn his back on the crowd. – Max Lucado



“The mind is not a vessel to be filled, but a fire to be kindled.” Plutarch, Greek Historian,



Thanks!

Any questions?
You can find me at: