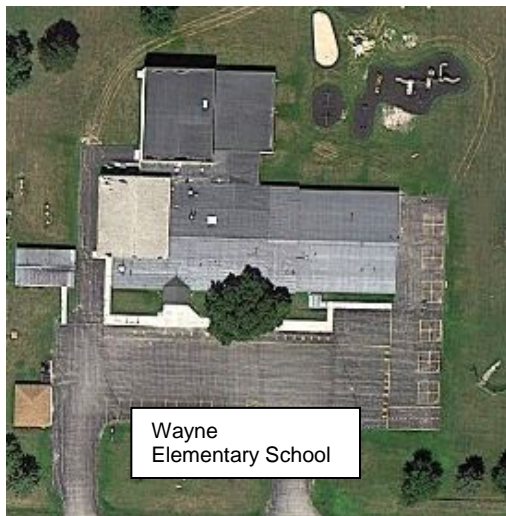


# KEWASKUM SCHOOL DISTRICT 2016-17 ANNUAL MEETING AND BUDGET HEARING

7:00 pm – August 22, 2016  
Kewaskum High School Auditorium  
1510 Bilgo Lane, Kewaskum, WI



SERVING THE PEOPLE OF THE VILLAGE OF KEWASKUM AND  
THE TOWNS OF ASHFORD, AUBURN, BARTON, FARMINGTON, KEWASKUM,  
MITCHELL, SCOTT AND WAYNE

# **SCHOOL DISTRICT OF KEWASKUM**

## **BOARD OF EDUCATION**

Troy Hanson	President
Jim Leister	Vice-President
Mary Miller	Clerk
Jay Fisher	Treasurer
Sue Miller	Member
Mark Sette	Member
Tim Ramthun	Member

## **ADMINISTRATION**

James Smasal	District Administrator
Mark Bazata	Curriculum Coordinator
Janis Chapman	Director of Special Education
Julie Thoreson	Business Manager
Scott Stier	KHS Principal
Julie Skelton	KMS Principal
Paul Sanders	FES Principal
Jody Heipp	KES Principal
Joel Dzedzic	i4Learning Principal

**The Kewaskum Community Schools ignite a passion for learning.**

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**School District of Kewaskum  
Annual School District Meeting and Budget Hearing  
7:00 p.m., August 22, 2016  
Kewaskum High School Auditorium  
1510 Bilgo Lane  
Kewaskum, Wisconsin 53040**

It is anticipated that a quorum of the entire School Board may be present. Therefore the public is hereby notified that this meeting may constitute a meeting of the School Board for purposes of the Open Meetings Law.

**Agenda**

- I. Call meeting to order – Temporary Chairperson, Troy Hanson
- II. Moment of Silence
- III. Pledge of Allegiance
- IV. Introduction of Board Members – Troy Hanson
- V. Introduction of Parliamentarian
- VI. Selection of Chairperson
- VII. Agenda
  - A. Corrections or Deletions
  - B. Approval
- VIII. Appointments by the Chairperson
  - A. Secretary
  - B. Tellers
- IX. Adoption of Robert’s Rules of Order for Parliamentary Procedure
- X. Reading/Approval of Annual Meeting Minutes
  - A. August 24, 2015
- XI. District Administrator’s Report
- XII. Old Business
  - A. Presentation on Facility Upgrades
- XIII. New Business
  - A. Presentation of the 2016-17 Budget and Tax Levy – Julie Thoreson
  - B. Budget Hearing for Questions and Discussion – Leadership Team
  - C. Resolutions
    - 1. Authorization of Salaries for School Board Members ss 120.10(3)
    - 2. Authorization to Provide Reimbursement of Expenses for School Board Members ss 120.10(4)
    - 3. Adoption of the Tax Levy ss 120.10(8-10)
    - 4. Authorization for the School Board to Set the Time and Date for the 2017 Annual Meeting ss 120.08(1)
  - D. Question/comment period concerning District operations
- XIV. Adjournment

**SCHOOL DISTRICT OF KEWASKUM  
ANNUAL SCHOOL DISTRICT MEETING AND BUDGET HEARING  
AUGUST 24, 2015  
MINUTES**

The Annual Meeting of the School District of Kewaskum was held in the Auditorium at Kewaskum High School on Monday, August 24, 2015. The meeting was called to order by School Board President, Troy Hanson, at 7:07 p.m. Following the pledge and a moment of silence, President Hanson introduced the Board Members and Attorney Kirk Strang who was present as Parliamentarian. Mr. Strang explained the parliamentarian responsibilities.

Mary Miller nominated Troy Hanson as chairperson. Bill Kesting seconded. Bradley Peterson nominated Tim Ramthun. Tim Ramthun seconded. Mugs McFadden moved that nominations be closed. Nominations were accepted. With a 47-8 vote, motion passed for Troy Hanson to become Chairperson.

Mary Miller moved to approve the agenda. Sue Miller seconded. Motion passed with one opposed.

Chairperson Troy Hanson appointed Tracie Sette as secretary. Mary Miller, Craig Staffin, Sue Miller, and Mark Sette were appointed as tellers.

Chairperson Troy Hanson adopted Robert's Rules of Order for Parliamentary Procedure.

Jim Leister moved to approve the August 25, 2014 Annual Meeting Minutes. Mary Miller seconded. Motion passed.

Superintendent James Smasal gave a presentation along with Doug Franzen, Mark Bazata, Julie Skelton, Tiffany Wilson, and Jan Chapman highlighting accomplishments from 2014-15 including the Strategic Plan, Facilities and Operations, Teaching and Learning, Workforce Engagement, Technology, Communications and Community Engagement.

There was no Old Business.

Business Manager Julie Thoreson presented the 2015-16 budget. There were no comments or questions from the audience regarding the budget.

**RESOLUTIONS**

- 1) Be it resolved by the electors of the School District of Kewaskum that the salary of the School Board members (as per ss 120.10(3)) be set at \$3150.00 per year. Motion by Mugs McFadden, seconded by Connie Zemlicka to approve the annual pay of \$3,150.00

Bradley Petersen motioned to amend the original motion with a decrease in School Board Member salaries to \$1,575.00. Lucas Jon Pinchard seconded. Motion passed to keep the annual School Board salaries at \$3,150.00.

- 2) Be it resolved by the electors of the School District of Kewaskum to 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, (currently not to exceed \$125.00 per day), when duties require the School Board member to be absent from regular employment as per ss 120.10(4). Motion by Bill Kesting, seconded by Joyce Kral. Motion passed.
- 3) Be it resolved by the electors of the School District of Kewaskum that the School Board be authorized to sell or otherwise dispose of obsolete or unused furniture and equipment which is no longer needed for use by the District as per ss 120.10(12). Motion by Jim Leister to accept advisory resolution suggested by legal counsel stipulating this is no longer required due to the absence of state statute 120.10 (12), seconded by Troy Hanson. Motion passed.
- 4) Be it resolved by the electors of the School District of Kewaskum that the School Board operate and maintain transportation vehicles, to purchase liability insurance for such vehicles, and to finance contracts for the use and services of such vehicles per ss 120.10(7). Motion by Jim Leister, seconded by Troy Hanson. Motion passed.
- 5) Be it resolved by the electors of the School District of Kewaskum that a tax be levied on all taxable property of the District for operating expenses and capital outlay for the 2015-16 school year in the amount of \$9,285,016, for debt retirement in the amount of \$1,383,213; for the operations of the Community Services fund in the amount of \$35,000 as per ss 120.10(8-10). Motion by Jim Leister, seconded by Mary Miller. Motion passed.
- 6) Be it resolved by the electors of the Kewaskum School District that the Board of Education is authorized, in compliance with State Statutes governing same (120.08(1)), to set the time and date for the 2016 Annual Meeting. Such date to be August 22, 2016 beginning at 7:00 p.m. Motion by Jim Leister, seconded by Sue Miller. Motion passed.

Questions/comments allowed by law relating to the management of the District included how the district handles formal complaints. The question was answered by legal counsel as to the legal procedure. A compliment was made to staff members, leadership team, and the Board for a job well done. Improvements in the district are happening.

Mary Miller moved to adjourn. Mugs McFadden seconded. Motion passed. The meeting adjourned at 8:40 p.m.

**KEWASKUM SCHOOL DISTRICT  
2016-17 BUDGET  
GENERAL FUND (FUND 10)**

REVENUES	2014-15 Audited	2015-16 Unaudited	2015-16 Budget	2016-17 Budget	Budget Incr (Decr)	% Budget Incr (Decr)
Local Sources	9,790,564	9,571,702	9,546,267	9,249,761	(296,506)	-3.11%
Interdistrict Sources	610,752	779,190	823,236	836,752	13,516	1.64%
Intermediate Sources	4,766	3,309	10,184	10,184	0	0.00%
State Sources	8,540,522	8,766,920	8,763,667	9,100,195	336,528	3.84%
Federal Sources	447,346	273,142	241,691	240,841	(850)	-0.35%
Other Financing Sources	48,869	287,572	283,772	0	(283,772)	-100.00%
Other Sources	<u>72,817</u>	<u>172,524</u>	<u>214,319</u>	<u>63,500</u>	<u>(150,819)</u>	<u>-70.37%</u>
<b>TOTAL REVENUES</b>	<b><u>19,515,636</u></b>	<b><u>19,854,357</u></b>	<b><u>19,883,136</u></b>	<b><u>19,501,233</u></b>	<b><u>(381,903)</u></b>	<b><u>-1.92%</u></b>

EXPENDITURES	2014-15 Audited	2015-16 Unaudited	2015-16 Budget	2016-17 Budget	Budget Incr (Decr)	% Budget Incr (Decr)
<b><u>INSTRUCTIONAL SERVICES</u></b>						
Undifferentiated Curriculum	3,500,390	3,257,171	3,316,611	3,265,085	(51,526)	-1.55%
Regular Curriculum	3,689,798	3,961,061	4,031,827	4,164,396	132,569	3.29%
Vocational Curriculum	727,656	770,742	789,297	802,968	13,671	1.73%
Physical Curriculum	477,242	464,024	467,399	471,675	4,276	0.91%
Co-Curricular Activities	351,059	404,491	433,294	450,806	17,512	4.04%
Special Needs Curriculum	<u>211,320</u>	<u>161,894</u>	<u>169,773</u>	<u>168,955</u>	<u>(818)</u>	<u>-0.48%</u>
<b>Total Instructional Services</b>	<b><u>8,957,466</u></b>	<b><u>9,019,383</u></b>	<b><u>9,208,201</u></b>	<b><u>9,323,885</u></b>	<b><u>115,684</u></b>	<b><u>1.26%</u></b>
<b><u>SUPPORT SERVICES</u></b>						
Pupil Services	415,259	376,116	401,503	429,886	28,383	7.07%
Instructional Staff Services	981,241	751,322	789,081	808,415	19,334	2.45%
General Administration	502,049	465,853	509,519	532,905	23,386	4.59%
School Building Administration	951,331	1,040,705	1,055,405	868,781	(186,624)	-17.68%
Business Administration	3,460,685	3,671,759	3,741,217	3,647,023	(94,194)	-2.52%
Central Services	556,536	665,383	703,609	559,160	(144,449)	-20.53%
Insurances	185,288	205,270	206,674	207,006	332	0.16%
Debt Service	32,930	303,338	303,535	23,214	(280,321)	-92.35%
Other Support Services	<u>394,929</u>	<u>282,505</u>	<u>306,467</u>	<u>195,467</u>	<u>(111,000)</u>	<u>-36.22%</u>
<b>Total Support Services</b>	<b><u>7,480,250</u></b>	<b><u>7,762,251</u></b>	<b><u>8,017,010</u></b>	<b><u>7,271,857</u></b>	<b><u>(745,153)</u></b>	<b><u>-9.29%</u></b>
<b><u>NON PROGRAM TRANSACTIONS</u></b>						
Operating Transfers	1,526,112	1,584,239	1,594,369	1,616,497	22,128	1.39%
Purchased Instructional Services	1,045,337	1,225,847	1,231,343	1,287,994	56,651	4.60%
Other Non Program Transactions	<u>41,954</u>	<u>108</u>	<u>1,000</u>	<u>1,000</u>	<u>0</u>	<u>0.00%</u>
<b>Total Non Program Trans</b>	<b><u>2,613,403</u></b>	<b><u>2,810,194</u></b>	<b><u>2,826,712</u></b>	<b><u>2,905,491</u></b>	<b><u>78,779</u></b>	<b><u>2.79%</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>19,051,119</u></b>	<b><u>19,591,828</u></b>	<b><u>20,051,923</u></b>	<b><u>19,501,233</u></b>	<b><u>(550,690)</u></b>	<b><u>-2.75%</u></b>

<b>TOTAL ENDING FUND BALANCE</b>	<b><u>3,898,832</u></b>	<b><u>4,161,362</u></b>
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The General Fund is used to account for all financial transactions relating to the School District's current operations, except for those required to be accounted for in other funds.

**KEWASKUM SCHOOL DISTRICT  
2016-17 BUDGET  
SPECIAL PROJECTS FUND (FUND 20)**

REVENUES	2014-15 Audited	2015-16 Unaudited	2015-16 Budget	2016-17 Budget	Budget Incr (Decr)	% Budget Incr (Decr)
Operating Transfers	1,526,112	1,584,239	1,594,369	1,616,497	22,128	1.39%
Local Sources	85,337	96,632	90,000	51,000	(39,000)	-43.33%
Interdistrict Sources	3,454	0	0	0	0	0.00%
Intermediate Sources	20,211	4,357	4,300	4,300	0	0.00%
State Sources	582,728	592,673	606,765	606,765	0	0.00%
Federal Sources	511,777	599,617	655,221	673,403	18,182	2.77%
Other Sources	0	0	0	0	0	0.00%
<b>TOTAL REVENUES</b>	<b><u>2,729,621</u></b>	<b><u>2,877,517</u></b>	<b><u>2,950,655</u></b>	<b><u>2,951,965</u></b>	<b><u>1,310</u></b>	<b><u>0.04%</u></b>

EXPENDITURES	2014-15 Audited	2015-16 Unaudited	2015-16 Budget	2016-17 Budget	Budget Incr (Decr)	% Budget Incr (Decr)
<b><u>INSTRUCTIONAL SERVICES</u></b>						
Undifferentiated Curriculum	77,943	86,339	90,000	51,000	(39,000)	-43.33%
Regular Curriculum	0	0	0	0	0	0.00%
Vocational Curriculum	0	0	0	0	0	0.00%
Special Education Curriculum	1,946,680	1,939,444	2,015,683	2,069,480	53,797	2.67%
Physical Curriculum	0	0	0	0	0	0.00%
Co-Curricular Activities	1,373	0	0	0	0	0.00%
Special Needs Curriculum	0	0	0	0	0	0.00%
<b>Total Instructional Services</b>	<b><u>2,025,997</u></b>	<b><u>2,025,783</u></b>	<b><u>2,105,683</u></b>	<b><u>2,120,480</u></b>	<b><u>14,797</u></b>	<b><u>0.70%</u></b>
<b><u>SUPPORT SERVICES</u></b>						
Pupil Services	217,412	298,754	309,540	311,413	1,873	0.61%
Instructional Staff Services	325,907	292,325	293,339	282,260	(11,079)	-3.78%
Business Administration	84,228	101,917	82,908	72,761	(10,147)	-12.24%
Central Services	0	0	0	0	0	0.00%
Insurance	16,013	607	3,000	1,000	(2,000)	-66.67%
Other Support Services	0	0	0	0	0	0.00%
<b>Total Support Services</b>	<b><u>643,561</u></b>	<b><u>693,602</u></b>	<b><u>688,787</u></b>	<b><u>667,434</u></b>	<b><u>(21,353)</u></b>	<b><u>-3.10%</u></b>
<b><u>NON PROGRAM TRANSACTIONS</u></b>						
Purchased Instructional Services	54,042	149,046	156,185	164,051	7,866	5.04%
Other Non Program Transactions	0	0	0	0	0	0.00%
<b>Total Non Program Transactions</b>	<b><u>54,042</u></b>	<b><u>149,046</u></b>	<b><u>156,185</u></b>	<b><u>164,051</u></b>	<b><u>7,866</u></b>	<b><u>5.04%</u></b>
<b>TOTAL EXPENDITURES</b>	<b><u>2,723,600</u></b>	<b><u>2,868,431</u></b>	<b><u>2,950,655</u></b>	<b><u>2,951,965</u></b>	<b><u>1,310</u></b>	<b><u>0.04%</u></b>
<b>TOTAL ENDING FUND BALANCE</b>	<b><u>56,651</u></b>	<b><u>65,738</u></b>				

The Special Projects Fund combines two subfunds: Special Revenue Trust Fund; and Special Education Fund. The **Special Revenue Trust 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. The **Special Education Fund** is used to account for special education and related services funded wholly or in part with state and federal special education aid and grants.



**KEWASKUM SCHOOL DISTRICT  
2016-17 BUDGET  
DEBT SERVICE FUND (FUND 30)**

REVENUES	2014-15 Audited	2015-16 Unaudited	2015-16 Budget	2016-17 Budget	Budget Incr (Decr)	% Budget Incr (Decr)
Local Sources	1,379,254	1,701,626	1,701,626	1,990,132	288,506	16.95%
Other Financing Sources	<u>374</u>	<u>228</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL REVENUES</b>	<b><u>1,379,628</u></b>	<b><u>1,701,854</u></b>	<b><u>1,701,626</u></b>	<b><u>1,990,132</u></b>	<b><u>288,506</u></b>	<b><u>16.95%</u></b>

EXPENDITURES	2014-15 Audited	2015-16 Unaudited	2015-16 Budget	2016-17 Budget	Budget Incr (Decr)	% Budget Incr (Decr)
Debt Service	<u>1,399,220</u>	<u>1,724,298</u>	<u>1,722,711</u>	<u>2,012,262</u>	289,551	<u>16.81%</u>
<b>TOTAL EXPENDITURES</b>	<b><u>1,399,220</u></b>	<b><u>1,724,298</u></b>	<b><u>1,722,711</u></b>	<b><u>2,012,262</u></b>	<b><u>289,551</u></b>	<b><u>16.81%</u></b>

<b>TOTAL ENDING FUND BALANCE</b>	<b><u>172,801</u></b>	<b><u>150,357</u></b>
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The Debt Service Fund combines the activities of two subfunds: **Non-Referendum Approved Debt Service Fund** and **Referendum Approved Debt Service Fund**. The Non-Referendum Approved Debt Service Fund is used for recording 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. The Referendum Approved Debt Service Fund is used for recording transactions for the repayment of debt issues that were either: authorized by school board resolution before August 12, 1993, or approved by referendum. An irrevocable tax levy, used to retire debt as it becomes due, is recorded in this fund. The resources in this fund may not be used for any other purpose as long as a related debt remains.

**KEWASKUM SCHOOL DISTRICT  
2016-17 BUDGET  
FOOD SERVICE FUND (FUND 50)**

REVENUES	2014-15 Audited	2015-16 Unaudited	2015-16 Budget	2016-17 Budget	Budget Incr (Decr)	% Budget Incr (Decr)
Local Sources	467,952	493,786	455,142	497,214	42,072	9.24%
State Sources	10,367	10,834	10,000	10,000	0	0.00%
Federal Sources	262,681	271,444	244,500	266,000	21,500	8.79%
Other Financing Sources	<u>0</u>	<u>3,491</u>	<u>2,500</u>	<u>0</u>	<u>(2,500)</u>	<u>-100.00%</u>
<b>TOTAL REVENUES</b>	<b><u>741,001</u></b>	<b><u>779,555</u></b>	<b><u>712,142</u></b>	<b><u>773,214</u></b>	<b><u>61,072</u></b>	<b><u>8.58%</u></b>

EXPENDITURES	2014-15 Audited	2015-16 Unaudited	2015-16 Budget	2016-17 Budget	Budget Incr (Decr)	% Budget Incr (Decr)
Salaries	287,631	301,166	299,987	307,186	7,199	2.40%
Fringe Benefits	45,621	50,403	50,434	53,378	2,944	5.84%
Purchased Services	11,765	10,716	11,393	8,950	(2,443)	-21.44%
Materials & Supplies	371,801	359,530	340,428	393,200	52,772	15.50%
Equipment	22,643	3,766	7,000	8,000	1,000	14.29%
Insurance	0	0	1,000	500	(500)	-50.00%
Other Expenditures	<u>1,905</u>	<u>1,635</u>	<u>1,900</u>	<u>2,000</u>	<u>100</u>	<u>5.26%</u>
<b>TOTAL EXPENDITURES</b>	<b><u>741,366</u></b>	<b><u>727,215</u></b>	<b><u>712,142</u></b>	<b><u>773,214</u></b>	<b><u>61,072</u></b>	<b><u>8.58%</u></b>

<b>TOTAL ENDING FUND BALANCE</b>	<b><u>90,326</u></b>	<b><u>142,666</u></b>
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All revenues and expenditures related to pupil food service activities are recorded in this fund. Any fund balance in this fund at the end of the fiscal year must be retained for future use by the Food Service Program.

**KEWASKUM SCHOOL DISTRICT  
2016-17 BUDGET  
SCHOLARSHIP FUND (FUND 70)**

REVENUES	2014-15 Audited	2015-16 Unaudited	2015-16 Budget	2016-17 Budget	Budget Incr (Decr)	% Budget Incr (Decr)
Interest Income	11	28	0	0	0	0.00%
Other Revenues	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL REVENUES</b>	<b><u>11</u></b>	<b><u>28</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0.00%</u></b>

EXPENDITURES	2014-15 Audited	2015-16 Unaudited	2015-16 Budget	2016-17 Budget	Budget Incr (Decr)	% Budget Incr (Decr)
Scholarships	<u>0</u>	<u>200</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL EXPENDITURES</b>	<b><u>0</u></b>	<b><u>200</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0.00%</u></b>

<b>TOTAL ENDING FUND BALANCE</b>	<b><u>10,435</u></b>	<b><u>10,263</u></b>
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**KEWASKUM SCHOOL DISTRICT  
2016-17 BUDGET  
COMMUNITY SERVICE FUND (FUND 80)**

REVENUES	2014-15 Audited	2015-16 Unaudited	2015-16 Budget	2016-17 Budget	Budget Incr (Decr)	% Budget Incr (Decr)
Property Taxes	35,000	35,000	35,000	35,000	0	0.00%
Admissions	0	0	0	0	0	0.00%
Community Services Fees	4,190	3,690	4,000	2,000	(2,000)	-50.00%
Rentals	<u>15,025</u>	<u>12,553</u>	<u>12,000</u>	<u>12,000</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL REVENUES</b>	<b><u>54,215</u></b>	<b><u>51,243</u></b>	<b><u>51,000</u></b>	<b><u>49,000</u></b>	<b><u>(2,000)</u></b>	<b><u>-3.92%</u></b>

EXPENDITURES	2014-15 Audited	2015-16 Unaudited	2015-16 Budget	2016-17 Budget	Budget Incr (Decr)	% Budget Incr (Decr)
Salaries	41,822	42,974	45,162	45,193	31	0.07%
Benefits	4,822	4,908	3,807	3,807	0	0.00%
Purchased Services	7,120	4,812	4,850	0	(4,850)	-100.00%
Supplies and Materials	<u>3,513</u>	<u>2</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL EXPENDITURES</b>	<b><u>57,278</u></b>	<b><u>52,696</u></b>	<b><u>53,819</u></b>	<b><u>49,000</u></b>	<b><u>(4,819)</u></b>	<b><u>-8.95%</u></b>

<b>TOTAL ENDING FUND BALANCE</b>	<b><u>6,713</u></b>	<b><u>5,259</u></b>
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Description of Programs	Cost
Community Use of School Facilities	12,118
Community Fitness Center	36,882
<b>TOTAL EXPENDITURES</b>	<b><u>49,000</u></b>

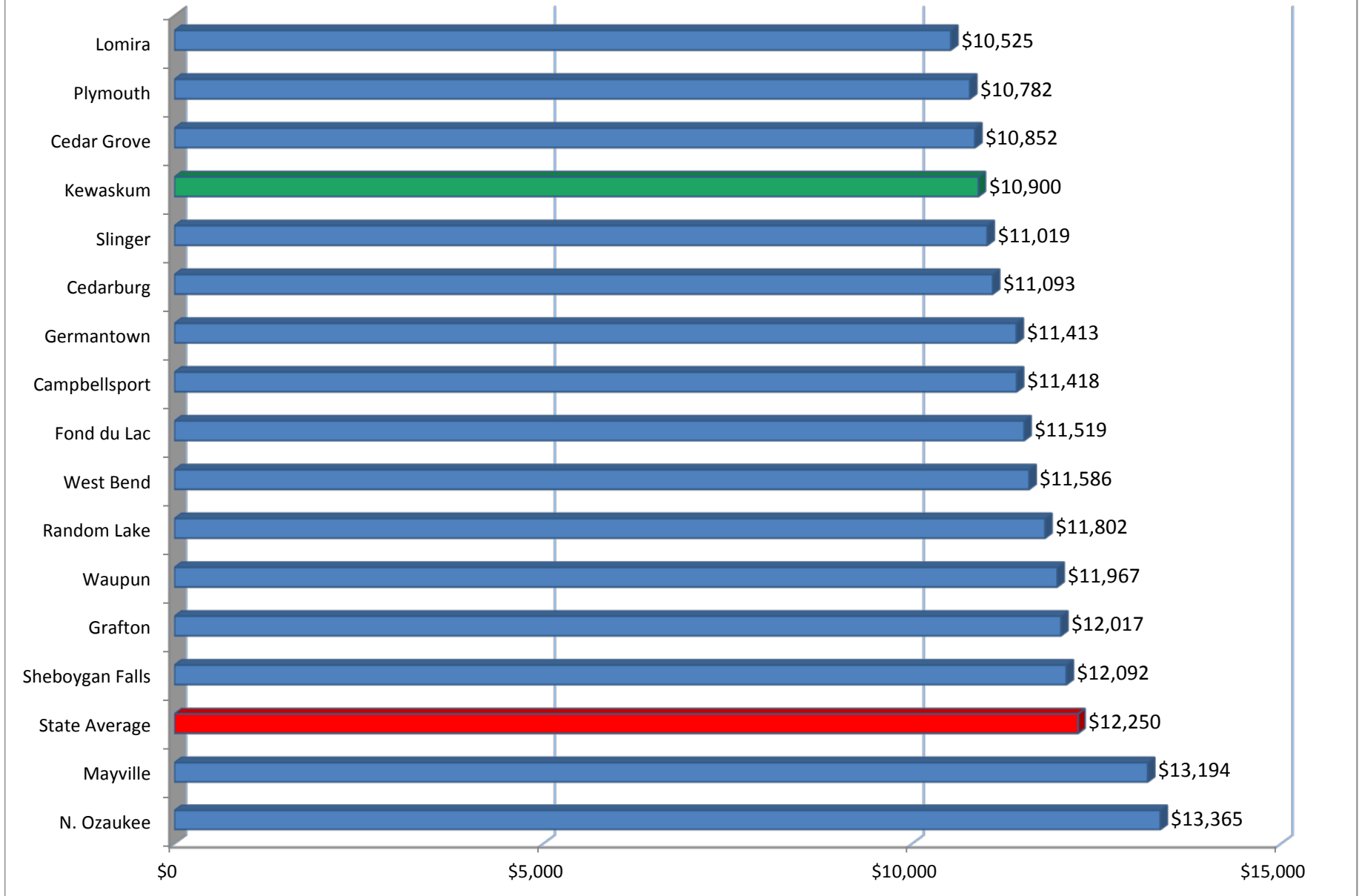
The Community Service Fund (Fund 80) is used to account for all revenues and expenditures related to the use of District facilities by residents of the School District for recreational purposes. Kewaskum School District operates a Fitness Center available for use by members of the community and an auditorium that is also available for use by community residents. All programs meet the guidelines of the Community Service Fund by operating outside of the regular curricular and extracurricular programs for pupils.

**KEWASKUM SCHOOL DISTRICT  
2016-17 BUDGET  
SUMMARY - ALL FUNDS**

<b>SUMMARY - ALL FUNDS</b>	<b>2014-15 Audited</b>	<b>2015-16 Unaudited</b>	<b>2015-16 Budget</b>	<b>2016-17 Budget</b>	<b>Budget Incr (Decr)</b>	<b>% Budget Incr (Decr)</b>
<b>REVENUES</b>						
Fund 10 - General Fund	19,515,636	19,854,357	19,883,136	19,501,233	(381,903)	-1.92%
Fund 20 - Special Projects Funds	2,729,621	2,877,517	2,950,655	2,951,965	1,310	0.04%
Fund 30 - Debt Service Fund	1,379,628	1,701,854	1,701,626	1,990,132	288,506	16.95%
Fund 50 - Food Service Fund	741,001	779,555	712,142	773,214	61,072	8.58%
Fund 70 - Scholarship Fund	11	28	0	0	0	0.00%
Fund 80 - Community Service Fund	54,215	51,243	51,000	49,000	(2,000)	-3.92%
<b>TOTAL REVENUE</b>	<b>24,420,109</b>	<b>25,264,554</b>	<b>25,298,559</b>	<b>25,265,544</b>	<b>(33,015)</b>	<b>-0.13%</b>
<b>Less Elimination Entries</b>						
Interfund Transfers	1,526,112	1,584,239	1,594,369	1,616,497	22,128	1.39%
Debt Refinancing	0	0	0	0	0	0.00%
<b>Total Elimination Entries</b>	<b>1,526,112</b>	<b>1,584,239</b>	<b>1,594,369</b>	<b>1,616,497</b>	<b>22,128</b>	<b>1.39%</b>
<b>ADJUSTED REVENUE</b>	<b>22,893,997</b>	<b>23,680,316</b>	<b>23,704,190</b>	<b>23,649,047</b>	<b>(55,143)</b>	<b>-0.23%</b>

<b>SUMMARY - ALL FUNDS</b>	<b>2014-15 Audited</b>	<b>2015-16 Unaudited</b>	<b>2015-16 Budget</b>	<b>2016-17 Budget</b>	<b>Budget Incr (Decr)</b>	<b>% Budget Incr (Decr)</b>
<b>EXPENDITURES</b>						
Fund 10 - General Fund	19,051,119	19,591,828	20,051,923	19,501,233	(550,690)	-2.75%
Fund 20 - Special Projects Funds	2,723,600	2,868,431	2,950,655	2,951,965	1,310	0.04%
Fund 30 - Debt Service Fund	1,399,220	1,724,298	1,722,711	2,012,262	289,551	16.81%
Fund 50 - Food Service Fund	741,366	727,215	712,142	773,214	61,072	8.58%
Fund 70 - Scholarship Fund	0	200	0	0	0	0.00%
Fund 80 - Community Service Fund	57,278	52,696	53,819	49,000	(4,819)	-8.95%
<b>TOTAL EXPENDITURES</b>	<b>23,972,582</b>	<b>24,964,668</b>	<b>25,491,250</b>	<b>25,287,674</b>	<b>(203,576)</b>	<b>-0.80%</b>
<b>Less Elimination Entries</b>						
Interfund Transfers	1,526,112	1,584,239	1,594,369	1,616,497	22,128	1.39%
Debt Refinancing	0	0	0	0	0	0.00%
<b>Total Elimination Entries</b>	<b>1,526,112</b>	<b>1,584,239</b>	<b>1,594,369</b>	<b>1,616,497</b>	<b>22,128</b>	<b>1.39%</b>
<b>ADJUSTED EXPENDITURES</b>	<b>22,446,469</b>	<b>23,380,429</b>	<b>23,896,881</b>	<b>23,671,177</b>	<b>(225,704)</b>	<b>-0.94%</b>

## COST PER MEMBER 2014-15



**KEWASKUM SCHOOL DISTRICT  
2016-17 BUDGET  
TAX LEVY**

TAX LEVY	2014-15 Audited	2015-16 Budget	2016-17 Budget	Budget Incr (Decr)	% Budget Incr (Decr)
General Fund	9,623,428	9,386,356	9,097,850	(288,506)	-3.07%
Non-Ref Approved Debt Service	331,954	336,613	335,598	(1,015)	-0.30%
Referendum Approved Debt Service	1,047,300	1,365,013	1,654,534	289,521	21.21%
Community Services Fund	<u>35,000</u>	<u>35,000</u>	<u>35,000</u>	<u>0</u>	<u>0.00%</u>
<b>TOTAL LEVY</b>	<b><u>11,037,682</u></b>	<b><u>11,122,982</u></b>	<b><u>11,122,982</u></b>	<b><u>0</u></b>	<b><u>0.00%</u></b>

Sections 120.12(3) (a) and (c) require that on or before November 1, the Board of Education must determine if the tax voted at the Annual Meeting is sufficient to operate and maintain the schools for the school year. If the amount so determined is not sufficient, the Board shall raise the tax, but may not violate the revenue limit established by Sub Chapter VII of Chapter 121 Wisconsin Statutes. The Board may lower the tax if the amount so determined exceeds requirements. The taxes levied must be certified to municipalities on or before November 10.

**KEWASKUM SCHOOL DISTRICT  
DEBT SERVICE FUNDS**

**GENERAL**

Kewaskum School District is required by state statute 67.05(10) to annually provide for the repayment of its general obligation debt by the levy of a direct, irrepealable tax sufficient to pay the principal of and interest on its general obligation debt as its becomes due. In addition, the District is required by state statute 24.66(5) to annually provide for the repayment of any trust fund loans from the State of Wisconsin by the levy of an irrepealable tax sufficient to make the payment of principal and interest payments as they become due.

Wis. Statute 67.11 requires the District to establish a separate fund to use to account for the revenues and expenditures related to the retirement of its long term debt. The Department of Public Instruction requires the use of Fund 39 to account for transactions related to long term debt approved at referendum and the use of Fund 38 to account for transactions related to long term debt that was not approved at referendum. Kewaskum School District has issued both referendum approved debt and debt not approved at referendum and uses both funds.

**NON-REFERENDUM APPROVED DEBT (FUND 38)**

On March 7, 2011 the District issued \$1,000,000 general obligation promissory notes. A portion (\$763,150) of the proceeds of the notes was used to pay off two State Trust Fund Loans. The remainder (\$236,850) was used to finance capital improvement projects. These notes will be fully retired on March 1, 2019.

On May 21, 2012 the District issued \$1,725,000 taxable general obligation promissory notes. Proceeds from the notes were used to repay an unfunded pension liability owed to the Wisconsin Retirement System. These notes will be fully retired on March 1, 2022.

The debt service payments for the two note issuances are combined in the schedule. After the scheduled debt service payments on March 1, 2016, the District owes \$1,465,000 of principal on the notes and is obligated to pay \$110,158 in interest on them.

**REFERENDUM APPROVED DEBT (FUND 39)**

Kewaskum School District issued \$11,700,000 of general obligation bonds in 2000 to finance construction projects for three elementary schools and an administration building. On May 1, 2006 the District issued \$8,165,000 of general obligation refunding bonds and used the proceeds to retire early a portion of the bonds issued in 2000. The District currently owes \$2,640,000 of principal on these bonds and is obligated to pay \$201,400 in interest on them. These bonds will be fully retired on April 1, 2019.



DEBT RETIREMENT SCHEDULE - GEN OBLIGATION BONDS				DEBT RETIREMENT SCHEDULE - GENERAL OBLIGATION PROMISSORY NOTES			
Date	Principal	Interest	Total Debt Service	Date	Principal	Interest	Total Debt Service
1-Oct-2016		52,800	52,800	1-Sep-2016		16,863.75	16,863.75
1-Apr-2017	950,000	52,800	1,002,800	1-Mar-2017	305,000.00	16,863.75	321,863.75
1-Oct-2017		33,800	33,800	1-Sep-2017		13,733.75	13,733.75
1-Apr-2018	985,000	33,800	1,018,800	1-Mar-2018	310,000.00	13,733.75	323,733.75
1-Oct-2018		14,100	14,100	1-Sep-2018		10,273.75	10,273.75
1-Apr-2019	705,000	14,100	719,100	1-Mar-2019	295,000.00	10,273.75	305,273.75
				1-Sep-2019		6,811.25	6,811.25
				1-Mar-2020	180,000.00	6,811.25	186,811.25
				1-Sep-2020		4,831.25	4,831.25
				1-Mar-2021	185,000.00	4,831.25	189,831.25
				1-Sep-2021		2,565.00	2,565.00
				1-Mar-2022	190,000.00	2,565.00	192,565.00
<b>Totals</b>	<b><u>2,640,000</u></b>	<b><u>201,400</u></b>	<b><u>2,841,400</u></b>	<b>Totals</b>	<b><u>1,465,000.00</u></b>	<b><u>110,157.50</u></b>	<b><u>1,575,157.50</u></b>

## Resolutions – 2016

1. Be it resolved by the electors of the School District of Kewaskum that the salary of the School Board Members be set at \$\_\_\_\_\_ (currently \$3150 per year or \$262.50 per month).

Motion by\_\_\_\_\_ Seconded by\_\_\_\_\_

2. Be it resolved by the electors of the School District of Kewaskum to 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, (currently not to exceed \$125 per day), when duties require the School Board member to be absent from regular employment.

Motion by\_\_\_\_\_ Seconded by\_\_\_\_\_

3. Be it resolved by the electors of the School District of Kewaskum that a tax be levied on all taxable property of the District for operating expenses and capital outlay for the 2016-17 school year in the amount of **\$9,097,850**; for debt retirement in the amount of **\$1,990,132**; for the operations of the Community Services Fund in the amount of **\$35,000**.

Motion by\_\_\_\_\_ Seconded by\_\_\_\_\_

4. Be it resolved by the electors of the Kewaskum School District, that the Board of Education is authorized, in compliance with State Statutes governing same, to set the time and date for the 2017 Annual Meeting. Such date to be \_\_\_\_\_, 2017 beginning at **7:00 p.m.** (Suggested date is August 28, 2017)

Motion by\_\_\_\_\_ Seconded by\_\_\_\_\_

## KEWASKUM SCHOOL DISTRICT 2016-2017 SCHOOL YEAR

July 2016						
S	M	T	W	T	F	S
					1	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	21	22	23
24	25	26	27	28	29	30
31						

August 2016						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22-NT	23-NT	24-PD	25-PD	26	27
28	29-PD	30-PD	31			

22-23 New Teacher Induction Days  
 24 - 25, 29 - 30 Four Professional Development Days

September 2016						
S	M	T	W	T	F	S
				1	2	3
4	<del>5</del>	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

1 - First Day of School  
 5 - Labor Day - No School

October 2016						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10-PD	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

10 - Professional Development Day  
 17 - High School Conferences 3:30 - 7:30 pm  
 20 - Middle School Conferences 3:30 - 7:30 pm  
 25 - Middle School Conferences 3:30 - 7:30 pm  
 27 - Elem. School Conferences 4:00 - 8:00 pm

November 2016						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23-PD	<del>24</del>	<del>25</del>	26
27	28	29	30			

3 - Elem. School Conferences 4:00 - 8:00 pm  
 4 - Quarter 1 ends for KMS  
 23 - Professional Development Day  
 24 - 25 Thanksgiving Break - No School  
 30 - Trimester 1 ends (Elementary and HS)

December 2016						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	<del>26</del>	<del>27</del>	<del>28</del>	<del>29</del>	<del>30</del>	31

26 - 30 Christmas Break - No School

January 2017						
S	M	T	W	T	F	S
1	<del>2</del>	3	4	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20-PD	21
22	23	24	25	26	27	28
29	30	31				

2 - Christmas Break - No School  
 16 - High School Conferences 3:30 - 7:30 pm  
 18 - Quarter 2 ends for KMS  
 20 - Professional Development Day

February 2017						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17-PD	18
19	<del>20</del>	21	22	23	24	25
26	27	28				

17 - Professional Development Day  
 20 - President's Day - No School

March 2017						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	<del>17</del>	18
19	20-PD	21	22	23	24	25
26	27	28	29	30	31	

3 - Trimester 2 ends (Elementary and HS)  
 17 - No School  
 20 - Professional Development Day  
 23 - Elem. School Conferences 4:00 - 8:00 pm  
 28 - Quarter 3 ends for KMS

April 2017						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	<del>14</del>	15
16	<del>17</del>	18-PD	19	20	21	22
23	24	25	26	27	28	29
30						

10 - Middle School Conferences 3:30 - 7:30 pm  
 14 - 17 Easter Break - No School  
 18 - Professional Development  
 24 - High School Conferences 3:30 - 7:30 pm

May 2017						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	<del>29</del>	30	31			

29 - Memorial Day - No School

June 2017						
S	M	T	W	T	F	S
				1	<del>2</del>	3
4	5-PD	6-PD	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

2 - Last Day of School - 1/2 Day for Students and Teachers  
 5 - 6 Professional Development Day

### 2016-17 Calendar Notes

	School Day
/	1/2 Day of School
PD	Professional Development Day

	No School Day
NT	New Teacher Induction
X	Holiday / Break