

# AUGUSTA SCHOOL DISTRICT BUDGET HEARING/ANNUAL MEETING



9/16/2020 6:00 p.m.

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# Augusta

## Area School District

### Our Mission

Where education and opportunities unite

### Our Vision

Transforming the path for student growth and achievement

### Our Beliefs

- We believe students learn best when engaged, challenged, and respected.
- We believe that meeting and engaging the diverse needs of students ultimately empowers them to find their true potential and be productive in the life and career path of their choosing.
- We believe that students are the first priority.  
Every decision and action must be based on their needs.
- We believe in collaboration and partnerships between students, parents, staff, and community members to develop well-rounded and responsible citizens.
- We believe that students and educators share equal ownership of student learning.
- We believe co-curricular activities enhance school and community relationships.
- We believe in respecting the diversity of all.
- We believe in providing a safe learning environment.

## **SCHOOL DISTRICT OF AUGUSTA**

### **Notice of Budget Hearing (Section 65.90 (4))**

NOTICE IS HEREBY GIVEN to the qualified electors of the School District of Augusta, that the Budget Hearing will be held in the Cafeteria at the Augusta High School, at E19320 Bartig Road, Augusta, Wisconsin, on the 16<sup>th</sup> day of September, 2020 at 6:00 p.m. Detailed copies of the budget are available for inspection in the district office located at the Augusta High School, Augusta, WI.

### **Notice of Annual Meeting (Section 120.08(1))**

NOTICE IS HEREBY GIVEN to the qualified electors of the School District of Augusta, that the Annual Meeting will be held immediately following the Budget Hearing.

The Board of Education set the date for the Budget/Annual meeting at a regular monthly Board meeting held on July 20, 2020.

**District Clerk, Mike Lea**

**School District of Augusta  
Budget Hearing  
September 16, 2020 – 6:00 P.M.  
Augusta High School – Cafeteria  
Agenda**

1.     **Call to Order:**     President of the School Board presides and appoints the school clerk to keep minutes of the meeting.
2.     **Purpose:**           The purpose of the Annual Budget Hearing is to give the opportunity for citizens to ask questions and give their opinions on the budget as a whole or on specific items of the budget.
3.     **The Budget:**       The information handed out contains expenditures and receipts for the 2020-2021 school year.
4.     **Hearing:**           Discussion and questions concerning the 2020-21 Budget.
5.     **Adjournment:**     Once the Budget Hearing adjourns, the Annual Meeting can begin as specified by law and as advertised.

**School District of Augusta  
School Board Members**

**Byron King, President**

**Dudley (Joe) Smith, Vice President**

**Mike Lea, Clerk**

**Sarah Erdman, Treasurer**

**Kelsey Lee, Member**

**2020-2021 Annual Meeting  
September 16, 2020  
(Immediately After Budget Hearing Has Adjourned)  
Augusta High School – Cafeteria**

**Agenda**

- 1. Call Meeting to Order** - President of Board of Education
- 2. Election of Chairperson**
- 3. Budget Report, Audit Summary and District Review-** Board Treasurer/District Administrator
- 4. Presentation of Budget for 2020-2021** - President of Board/District Administrator
- 5. Resolution 1** - Adoption of Tax Levy
- 6. Resolution 2** - Transportation
- 7. Resolution 3** - Salaries and Expense Reimbursement of Board Members
- 8. Resolution 4** - Official Depository of School Funds
- 9. Resolution 5** - Food Service Program
- 10. Resolution 6** - Pupil Accident Insurance from School District Funds
- 11. Resolution 7** - Official Newspaper for School Printing
- 12. Other Business and Concerns That May Be Legally Examined Under the Powers of the  
Annual Meeting in Accordance with Wisconsin State Statute 120.10**
- 13. Adjournment**

**School District of Augusta  
Budget Hearing  
September 11, 2019 - 6:00 P.M.  
Augusta High School – Cafeteria**

**Minutes**

- 1. Call to Order:** The meeting is called to order at 6:00 p.m. by President Byron King.  
Present: Byron King, Joe Smith, Sarah Erdman, Kelsey Lee, Mike Lea
- 2. Purpose:** The purpose of the Annual Budget Hearing is to give the opportunity for citizens to ask questions and give their opinions on the budget as a whole or on specific items of the budget.
- 3. The Budget:** At this time, President Byron King turns the meeting over to Mr. Ryan Nelson, Superintendent. Information booklets provided contain expenditures and receipts for the 2019-2020 school year. Mr. Nelson gave a presentation with an overview explaining the school budget figures and how the financial process works. Mr. Nelson also discussed the District Strategic Plan, key accomplishments achieved from the past year and the connecting school and community survey results.
- 4. Hearing:** Discussion and questions concerning the 2019-20 Budget.  
President Byron King asks if anyone had questions or comments on the Budget.
- 5. Adjournment:** Once the Budget Hearing adjourns, the Annual Meeting can begin as specified by law and as advertised.  
The Budget hearing is adjourned at 6:37 p.m.

**2019-2020 Annual Meeting  
September 11, 2019  
(Immediately After Budget Hearing Has Adjourned)  
Augusta High School – Cafeteria**

**Minutes**

- 1. Call Meeting to Order - President of Board of Education**  
Meeting called to order at 6:37 p.m. by President Byron King.  
Present: Byron King, Joe Smith, Sarah Erdman, Kelsey Lee, Mike Lea  
Also Present: Ryan Nelson, Nicole Steinmetz, Reed Pecha, Kay Goss, Carrie O'Brien and approximately 3 other residents. President Byron King reviewed ground rules with the group: State your name when making comments, time limit of 3 minutes will be set for each comment, voting will be show of hands. All present agreed.
- 2. Election of Chairperson**  
Motion by Mike Lea to nominate Kelsey Lee as chairperson.  
Sarah Erdman seconded the nomination. Voice vote, unanimous. Motion carried.
- 3. Budget Report, Audit Summary and District Review- Board Treasurer/District Administrator**  
A booklet is provided which contains the proposed budget including expenditures and receipts for the 2019-2020 school year. A presentation given by Mr. Nelson during the Budget Hearing.
- 4. Presentation of Budget for 2019-2020 - President of Board/District Administrator**  
A booklet provided which contains the proposed budget including expenditures and receipts for the 2019-2020 school year. A presentation given by Mr. Nelson during the Budget Hearing.
- 5. Resolution 1 - Adoption of Tax Levy**  
Motion by Jen Wilms, second by Brenda Pettis that a school district tax of \$3,513,551.00 (*three million, five hundred thirteen thousand, five hundred fifty one dollars*) be levied to operate the School District of Augusta for the 2019-20 school year, as recommended by the Board of Education of the Augusta School District. Show of hands. 10 yes, 0 no. Resolution passes.
- 6. Resolution 2 – Transportation**  
Motion by Brenda Pettis, second by Jen Wilms to provide transportation to and from public school for all pupils who reside in the school district. Show of hands. 10 yes, 0 no. Resolution passes.
- 7. Resolution 3 - Salaries and Expense Reimbursement of Board Members**  
Motion by Jen Wilms, second by Marian Smith to set the salary for regular board meetings at \$70.00 per Board member, pay \$60.00 per diem for each special board meeting attended, be reimbursed for mileage using the current state rate and reimbursement for actual loss of earning but not to exceed \$60.00 per day when required by board member duties to be absent from regular employment. Show of hands. 5 yes, 0 no. Resolution passes.



**8. Resolution 4 - Official Depository of School Funds**

Motion by Brenda Pettis, second by Jen Wilms to designate Unity Bank and Oakwood Bank as official depositories of school district funds. Show of hands. 10 yes, 0 no. Resolution passes.

**9. Resolution 5 - Food Service Program**

Motion by Marian Smith, second by Brenda Pettis to furnish a food service program to any and all students of the Augusta Public Schools at such places and times, and at such cost as shall be set by said school board, and the school board is hereby authorized to pay any deficiency which may result from said lunch program. Show of hands. 10 yes, 0 no. Resolution passes.

**10. Resolution 6 - Pupil Accident Insurance from School District Funds**

Motion by Jen Wilms, second by Brenda Pettis to authorize the school board to provide accident and athletic insurance coverage for pupils of the district and to pay for said insurance from district funds. Show of hands. 10 yes, 0 no. Resolution passes.

**11. Resolution 7 - Official Newspaper for School Printing**

Motion by Brenda Pettis, second by Marian Smith to designate the *Augusta Area Times* as the official newspaper for the School District of Augusta. Show of hands. 10 yes, 0 no. Resolution passes.

**12. Other Business and Concerns That May Be Legally Examined Under the Powers of the Annual Meeting in Accordance with Wisconsin State Statute 120.10**

Marian Smith expressed concerns about newspaper not covering Augusta sports and there being any interest of students reporting on athletic events for the newspaper.

**13. Adjournment**

Motion by Brenda Pettis, second by Kay Goss at 6:49 p.m. to adjourn. Show of hands. 10 yes, 0 no. Motion carried. Meeting adjourned.



**BUDGET PUBLICATION, 2020-21**  
**Required Published Budget Summary Format**  
2020-21

<b>GENERAL FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	779,945.58	782,149.24	806,632.69
<b>Ending Fund Balance</b>	<b>782,149.24</b>	<b>806,632.69</b>	<b>806,632.69</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	1.10	0.00	0.00
Local Sources (Source 200)	3,096,069.91	2,726,732.96	2,660,569.00
Inter-district Payments (Source 300 + 400)	662,648.00	800,754.70	832,645.00
Intermediate Sources (Source 500)	31,106.11	85,300.45	79,000.00
State Sources (Source 600)	4,624,939.99	5,032,599.08	5,110,303.00
Federal Sources (Source 700)	449,896.25	414,695.64	722,756.00
All Other Sources (Source 800 + 900)	18,009.27	43,527.03	43,625.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,882,670.63</b>	<b>9,103,609.86</b>	<b>9,448,898.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	4,128,849.86	4,250,672.70	4,370,880.44
Support Services (Function 200 000)	3,638,521.17	3,648,557.02	4,106,217.56
Non-Program Transactions (Function 400 000)	1,113,095.94	1,179,896.69	971,800.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>8,880,466.97</b>	<b>9,079,126.41</b>	<b>9,448,898.00</b>

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>976,672.02</b>	<b>1,085,095.98</b>	<b>978,174.26</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>976,672.02</b>	<b>1,085,095.98</b>	<b>978,174.26</b>

<b>DEBT SERVICE FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	286,872.82	96,765.22	96,060.40
<b>Ending Fund Balance</b>	<b>96,765.22</b>	<b>96,060.40</b>	<b>94,457.90</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>615,638.50</b>	<b>487,415.18</b>	<b>485,372.50</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>805,746.10</b>	<b>488,120.00</b>	<b>486,975.00</b>

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	243,476.58	258,891.42	367,241.40
<b>Ending Fund Balance</b>	<b>258,891.42</b>	<b>367,241.40</b>	<b>367,241.40</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>15,452.71</b>	<b>108,349.98</b>	<b>0.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>37.87</b>	<b>0.00</b>	<b>0.00</b>

<b>FOOD SERVICE FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>380,684.14</b>	<b>405,437.84</b>	<b>388,201.00</b>

<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>380,684.14</b>	<b>405,437.84</b>	<b>388,201.00</b>
<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	61,594.96	51,188.43	241,185.28
<b>Ending Fund Balance</b>	<b>51,188.43</b>	<b>241,185.28</b>	<b>153,229.28</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>242,186.22</b>	<b>463,293.70</b>	<b>415,700.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>252,592.75</b>	<b>273,296.85</b>	<b>503,656.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Total Expenditures and Other Financing Uses**

<b>ALL FUNDS</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>11,296,199.85</b>	<b>11,331,077.08</b>	<b>11,805,904.26</b>
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	<b>607,422.95</b>	<b>773,232.38</b>	<b>547,000.00</b>
<b>Refinancing Expenditures (FUND 30)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>10,688,776.90</b>	<b>11,331,077.08</b>	<b>11,805,904.26</b>
<b>PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>6.01%</b>	<b>4.19%</b>

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
General Fund	3,017,294.00	2,693,886.00	2,614,219.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	601,835.00	487,050.00	485,373.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	225,000.00	450,000.00	400,000.00
<b>TOTAL SCHOOL LEVY</b>	<b>3,844,129.00</b>	<b>3,630,936.00</b>	<b>3,499,592.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>-5.55%</b>	<b>-3.62%</b>

The below listed new or discontinued programs have a financial impact on the proposed 2020-21 budget:

<b>DISCONTINUED PROGRAMS</b>	<b>FINANCIAL IMPACT</b>
<b>NEW PROGRAMS</b>	<b>FINANCIAL IMPACT</b>
CARES ACT GRANT	283,700.00

<b>ENERGY EFFICIENCY EXEMPTION</b>			
<b>§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators</b>			
Name of Qualified Contractor	H & H Energy Services		
Performance Contract Length (years)		20	
Total Project Cost (including financing)		7918343	
Total Project Payback Period		52 years	
Years of Debt Payments		20	
Remaining Useful Life of the Facility		93	
Prior Year Resolution Expense Amount	Fiscal Year	2017	0
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2018	383125
Utility Savings applied in Prior Year to Debt	Fiscal Year	2018	40983
Sum of reported Utility Savings to be applied to Debt			\$ 28,495
	<b>Savings Reported for 2018</b>		
<b>Specific Energy Efficiency Measure or Products</b>	<b>Project Cost Including Financing</b>	<b>Utility Cost Savings</b>	<b>Non-Utility Cost Savings</b>
HVAC Upgrades To Elementary, Middle, & High Schools	\$ 1,927,158	\$ 11,699	\$ 3,500
Roof Upgrades to Elementary, Middle, & High Schools	\$ 1,413,477	\$ 809	\$ 2,500
Building Shell Upgrades to Elementary, Middle, & High Schools	\$ 67,841	\$ 1,970	\$ -
Lighting Upgrades to Elementary School & Exterior Grounds	\$ 331,903	\$ 8,443	\$ 2,114
Life Safety Upgrades to Elementary, Middle, & High Schools	\$ 700,000	\$ 53	\$ 600
IT Upgrade to Elementary, Middle & High Schools	\$ 24,975	\$ 102	\$ 500
Cooler Upgrade to Elementary School	\$ 65,000	\$ 161	\$ 312
Plumbing Upgrades to Elementary School	\$ 561,254	\$ 5,258	\$ 624
<b>Entire Energy Efficiency Project Totals</b>	<b>\$ 5,091,608</b>	<b>\$ 28,495</b>	<b>\$ 10,150</b>
<b>*Updated 2019 figures yet to be determined by H&amp;H Energy Services</b>			

# School District of Augusta

## Budget Adoption 2020-21

	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
<b>GENERAL FUND (FUND 10)</b>			
Beginning Fund Balance (Account 930 000)	779,945.58	782,149.24	806,632.69
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
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	782,149.24	0.00	0.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>782,149.24</b>	<b>806,632.69</b>	<b>806,632.69</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	1.10	0.00	0.00
<b>Local Sources</b>	<b>3,017,294.00</b>	<b>2,708,759.16</b>	<b>2,623,519.00</b>
210 Taxes			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	80.50	1,225.26	2,500.00
270 School Activity Income	17,391.58	15,368.50	22,000.00
280 Interest on Investments	3,490.35	948.01	1,800.00
290 Other Revenue, Local Sources	57,813.48	432.03	10,750.00
<b>Subtotal Local Sources</b>	<b>3,096,069.91</b>	<b>2,726,732.96</b>	<b>2,660,569.00</b>
<b>Other School Districts Within Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
310 Transit of Aids			
340 Payments for Services	662,648.00	743,404.70	779,305.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	57,350.00	49,840.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>662,648.00</b>	<b>800,754.70</b>	<b>829,145.00</b>
<b>Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>3,500.00</b>
440 Payments for Services			
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>3,500.00</b>
<b>Intermediate Sources</b>	<b>15,337.00</b>	<b>19,984.50</b>	<b>16,000.00</b>
510 Transit of Aids			
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	360.00	36,000.00	48,000.00
580 Medical Services Reimbursement	15,409.11	29,315.95	15,000.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>31,106.11</b>	<b>85,300.45</b>	<b>79,000.00</b>
<b>State Sources</b>	<b>75,532.19</b>	<b>91,233.98</b>	<b>83,925.00</b>
610 State Aid -- Categorical			
620 State Aid -- General	3,495,916.00	3,949,086.00	4,038,539.00
630 DPI Special Project Grants	43,949.82	77,297.18	81,000.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	194,682.09	200,595.55	194,000.00
660 Other State Revenue Through Local Units	898.16	910.24	1,200.00
690 Other Revenue	813,961.73	713,476.13	711,639.00
<b>Subtotal State Sources</b>	<b>4,624,939.99</b>	<b>5,032,599.08</b>	<b>5,110,303.00</b>

<b>Federal Sources</b>	0.00	0.00	0.00
710 Federal Aid - Categorical			
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	85,093.33	85,592.61	371,756.00
750 IASA Grants	364,802.92	329,103.03	351,000.00
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	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>449,896.25</b>	<b>414,695.64</b>	<b>722,756.00</b>
<b>Other Financing Sources</b>	0.00	0.00	0.00
850 Reorganization Settlement			
860 Compensation, Fixed Assets	1,525.00	0.00	1,000.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>1,525.00</b>	<b>0.00</b>	<b>1,000.00</b>
<b>Other Revenues</b>	13,398.00	23,762.16	23,100.00
960 Adjustments			
970 Refund of Disbursement	1,668.87	19,682.67	15,425.00
980 Medical Service Reimbursement	0.00	26.00	100.00
990 Miscellaneous	1,417.40	56.20	4,000.00
<b>Subtotal Other Revenues</b>	<b>16,484.27</b>	<b>43,527.03</b>	<b>42,625.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>8,882,670.63</b>	<b>9,103,609.86</b>	<b>9,448,898.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>	1,701,587.31	1,733,540.43	1,823,281.08
110 000 Undifferentiated Curriculum			
120 000 Regular Curriculum	1,603,998.35	1,741,688.05	1,727,223.41
130 000 Vocational Curriculum	320,541.92	275,632.23	286,785.00
140 000 Physical Curriculum	228,193.01	242,180.77	249,343.91
160 000 Co-Curricular Activities	198,410.98	178,886.75	198,718.00
170 000 Other Special Needs	76,118.29	78,744.47	85,529.04
<b>Subtotal Instruction</b>	<b>4,128,849.86</b>	<b>4,250,672.70</b>	<b>4,370,880.44</b>
<b>Support Sources</b>	167,347.45	242,171.54	245,937.85
210 000 Pupil Services			
220 000 Instructional Staff Services	560,957.73	577,818.58	770,053.17
230 000 General Administration	299,366.28	282,677.65	297,426.30
240 000 School Building Administration	495,285.07	458,127.86	452,430.57
250 000 Business Administration	1,739,046.65	1,660,080.49	1,674,562.39
260 000 Central Services	47,357.05	70,113.73	51,320.00
270 000 Insurance & Judgments	127,483.88	116,857.48	128,000.00
280 000 Debt Services	39,845.47	25,977.54	25,000.00
290 000 Other Support Services	161,831.59	214,732.15	461,487.28
<b>Subtotal Support Sources</b>	<b>3,638,521.17</b>	<b>3,648,557.02</b>	<b>4,106,217.56</b>
<b>Non-Program Transactions</b>	607,383.98	773,232.38	547,000.00
410 000 Inter-fund Transfers			
430 000 Instructional Service Payments	502,827.88	405,499.46	423,800.00
490 000 Other Non-Program Transactions	2,884.08	1,164.85	1,000.00
<b>Subtotal Non-Program Transactions</b>	<b>1,113,095.94</b>	<b>1,179,896.69</b>	<b>971,800.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>8,880,466.97</b>	<b>9,079,126.41</b>	<b>9,448,898.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	511,221.24	611,882.74	517,000.00
<b>Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
240 Payments for Services			
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
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Within Wisconsin</b>	<b>2,286.94</b>	<b>1,559.25</b>	<b>25,000.00</b>
310 Transit of Aids			
340 Payments for Services	26,516.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	21,653.38	22,731.36	10,000.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>50,456.32</b>	<b>24,290.61</b>	<b>35,000.00</b>
<b>Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
440 Payments for Services			
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>	<b>985.00</b>	<b>2,340.00</b>	<b>4,400.00</b>
510 Transit of Aids			
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	33,647.30	23,861.39	0.00
590 Other Intermediate Sources	0.00	0.00	9,000.00
<b>Subtotal Intermediate Sources</b>	<b>34,632.30</b>	<b>26,201.39</b>	<b>13,400.00</b>
<b>State Sources</b>	<b>178,972.00</b>	<b>190,196.00</b>	<b>225,000.00</b>
610 State Aid -- Categorical			
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	5,000.00	4,000.00	10,000.00
<b>Subtotal State Sources</b>	<b>183,972.00</b>	<b>194,196.00</b>	<b>235,000.00</b>

<b>Federal Sources</b>	0.00	0.00	0.00
710 Federal Aid - Categorical			
730 DPI Special Project Grants	196,390.16	228,525.24	177,774.26
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	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>196,390.16</b>	<b>228,525.24</b>	<b>177,774.26</b>
<b>Other Financing Sources</b>		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>	0.00	0.00	0.00
960 Adjustments			
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>976,672.02</b>	<b>1,085,095.98</b>	<b>978,174.26</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>	0.00	0.00	0.00
110 000 Undifferentiated Curriculum			
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	798,489.94	808,217.31	773,590.51
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>798,489.94</b>	<b>808,217.31</b>	<b>773,590.51</b>
<b>Support Sources</b>	95,426.18	79,588.53	99,653.75
210 000 Pupil Services			
220 000 Instructional Staff Services	57,859.31	70,314.34	67,505.00
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	2,879.83	17,456.82	1,500.00
260 000 Central Services	750.00	1,349.00	400.00
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	1,730.00	0.00	750.00
<b>Subtotal Support Sources</b>	<b>158,645.32</b>	<b>168,708.69</b>	<b>169,808.75</b>
<b>Non-Program Transactions</b>	0.00	0.00	0.00
410 000 Inter-fund Transfers			
430 000 Instructional Service Payments	19,536.76	108,169.98	34,775.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>19,536.76</b>	<b>108,169.98</b>	<b>34,775.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>976,672.02</b>	<b>1,085,095.98</b>	<b>978,174.26</b>



<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	286,872.82	96,765.22	96,060.40
<b>900 000 ENDING FUND BALANCES</b>	<b>96,765.22</b>	<b>96,060.40</b>	<b>94,457.90</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>615,638.50</b>	<b>487,415.18</b>	<b>485,372.50</b>
281 000 Long-Term Capital Debt	596,210.00	276,825.00	274,825.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	209,535.00	211,295.00	212,150.00
400 000 Non-Program Transactions	1.10	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>805,746.10</b>	<b>488,120.00</b>	<b>486,975.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>5,875,000.00</b>	<b>0.00</b>	<b>0.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	243,476.58	258,891.42	367,241.40
<b>900 000 Ending Fund Balance</b>	<b>258,891.42</b>	<b>367,241.40</b>	<b>367,241.40</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>15,452.71</b>	<b>108,349.98</b>	<b>0.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	37.87	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>37.87</b>	<b>0.00</b>	<b>0.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>380,684.14</b>	<b>405,437.84</b>	<b>388,201.00</b>
200 000 Support Services	380,684.14	405,437.84	388,201.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>380,684.14</b>	<b>405,437.84</b>	<b>388,201.00</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	61,594.96	51,188.43	241,185.28
<b>900 000 ENDING FUND BALANCE</b>	<b>51,188.43</b>	<b>241,185.28</b>	<b>153,229.28</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>242,186.22</b>	<b>463,293.70</b>	<b>415,700.00</b>
200 000 Support Services	154,881.86	120,431.30	239,720.00
300 000 Community Services	97,710.89	152,865.55	263,936.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>252,592.75</b>	<b>273,296.85</b>	<b>503,656.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Property Tax Levy Computations

<b><u>Fund</u></b>	<b><u>2020-21 Proposed Expenditures</u></b>	<b><u>2020-21 Proposed Revenue</u></b>	<b><u>2020-21 Local Tax Levy By Fund</u></b>
10, 27, 50	\$10,815,273	\$10,815,273	\$2,614,219
30 Debt Service	\$ 486,975	\$ 485,373	\$ 485,373
80 Community Services	<u>\$ 503,656</u>	<u>\$ 415,700</u>	<u>\$ 400,000</u>
	\$11,805,904	\$11,716,346	\$3,499,592

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### Mill Rate Calculations

$$\text{Tax Levy} \div \text{Valuation} = \text{Mill Rate}$$

$$\$3,499,592 \div \$322,012,615 = 10.868$$


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### Tax Rate On Prior Years Equalized Valuation

<b><u>Fiscal Year</u></b>	<b><u>Actual</u></b>
2020-21	10.868 (proposed)
2019-20	11.219
2018-19	12.477
2017-18	12.522
2016-17	12.995

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

**Fund 27** (Special Project Fund): This fund is used to account for special education and related services funded wholly or in part with state or federal special education aid. No fund balance or deficit can exist in this fund at the end of the fiscal year.

**Fund 30** (Debt Service Fund): This fund is used for recording transactions related to repayment of promissory notes, issued per statute 67.12(12), bonds, and state trust fund loans. Also included in this fund are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by DPI. Debt tax levies must be recorded in this fund (and separate from general fund). The resources in this fund may not be used for any other purpose as long as a related debt remains. For this reason a separate checking and/or investment account for this fund is highly recommended. (We do have a separate account for the debt services.)

**Fund 46** (Long-Term Capital Improvement Trust Fund): A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a "trust" that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.

**Fund 50** (Food Service Fund): All revenue and expenditures related to pupil food service activities are to be recorded in this fund. Any fund deficit at the end of the fiscal year must be eliminated through an operating transfer from the General fund. Any fund balance must be retained for future use for food Services.

**Fund 80** (Community Service fund): This fund is used to account for activities such as adult education, community recreation programs such as swimming pool, summer ball recreation leagues, elderly food service program, etc., which are not elementary and secondary education programs but have the primary function of serving the community. The district may adopt a separate tax levy for this fund. (We do levy a separate levy for Fund 80.)

**Resolution #1**  
**Adoption of Tax Levy**

Be it resolved to approve a tentative tax levy of the amount of \$3,499,592 to operate the School District of Augusta for the 2020-21 school year, as recommended by the Board of Education of the Augusta School District.

Introduced By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

Date: \_\_\_\_\_

For: \_\_\_\_\_

Resolution Passed: \_\_\_\_\_

Against: \_\_\_\_\_

Resolution Defeated: \_\_\_\_\_

Mike Lea, District Clerk \_\_\_\_\_

**Resolution #2**  
**Transportation**

Be it resolved by the School Board of the School District of Augusta, that the Augusta School District shall provide transportation to and from public school for all pupils who reside in the school district.

Introduced By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

Date: \_\_\_\_\_

For: \_\_\_\_\_

Resolution Passed: \_\_\_\_\_

Against: \_\_\_\_\_

Resolution Defeated: \_\_\_\_\_

Mike Lea, District Clerk \_\_\_\_\_

### Resolution #3

#### **Salaries and Expense Reimbursement of Board Members Wisconsin Statute 120.10(3) and (4)**

Be it resolved by the electors of the School District of Augusta, that the following salaries be adopted for the members of the Board of Education:

- |    |                |                                     |
|----|----------------|-------------------------------------|
| 1. | President      | <u>\$ 70.00</u> Per Regular Meeting |
| 2. | Vice-President | <u>\$ 70.00</u> Per Regular Meeting |
| 3. | Clerk          | <u>\$ 70.00</u> Per Regular Meeting |
| 4. | Treasurer      | <u>\$ 70.00</u> Per Regular Meeting |
| 5. | Other Member   | <u>\$ 70.00</u> Per Regular Meeting |

Be it further resolved that the Board Members be paid: \$60.00 per diem for each Special Board Meeting attended, and be reimbursed for mileage using the current state rate; the actual necessary expense of a board member when traveling outside the district in the performance of his duties; and reimbursement for actual loss of earning, but not to exceed \$60.00 per day when required by board member duties to be absent from regular employment. No payment shall be made unless authorized at the annual or special school district meeting after such expense or loss is incurred, all being in accordance with provisions of Section 120.10(4).

Introduced By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

Date: \_\_\_\_\_

For: \_\_\_\_\_

Resolution Passed: \_\_\_\_\_

Against: \_\_\_\_\_

Resolution Defeated: \_\_\_\_\_

Mike Lea, District Clerk \_\_\_\_\_

## **Resolution #4**

### **Official Depository of School Funds**

Be it resolved by the electors of the School District of Augusta, that Unity Bank and Oakwood Bank be designated as the official depositories of school district funds.

Introduced By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

Date: \_\_\_\_\_

For: \_\_\_\_\_

Resolution Passed: \_\_\_\_\_

Against: \_\_\_\_\_

Resolution Defeated: \_\_\_\_\_

Mike Lea, District Clerk \_\_\_\_\_

**Resolution #5**  
**Food Service Program**  
**Wisconsin Statute 121.10(16)**

Be it resolved that the school board of the School District of Augusta is hereby directed to furnish a food service program to any and all students of the Augusta Public Schools at such places and times, and at such cost as shall be set by said school board, and the school board is hereby authorized to pay any deficiency which may result from said lunch program.

Introduced By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

Date: \_\_\_\_\_

For: \_\_\_\_\_

Resolution Passed: \_\_\_\_\_

Against: \_\_\_\_\_

Resolution Defeated: \_\_\_\_\_

Mike Lea, District Clerk \_\_\_\_\_



**Resolution #6**  
**Authorizing Payments for Pupil Accident Insurance**  
**From School District Funds**  
**Wisconsin Statute 120.13(2)**

Be it resolved that the school board of the School District of Augusta is authorized to provide accident and athletic insurance coverage for pupils of the district and to pay for said insurance from district funds.

Introduced By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

Date: \_\_\_\_\_

For: \_\_\_\_\_

Resolution Passed: \_\_\_\_\_

Against: \_\_\_\_\_

Resolution Defeated: \_\_\_\_\_

Mike Lea, District Clerk \_\_\_\_\_

## Resolution #7

### Official Newspaper for School Printing

Be it resolved that the AUGUSTA AREA TIMES be designated as the official newspaper for the School District of Augusta.

Introduced By: \_\_\_\_\_

Seconded By: \_\_\_\_\_

Date: \_\_\_\_\_

For: \_\_\_\_\_

Resolution Passed: \_\_\_\_\_

Against: \_\_\_\_\_

Resolution Defeated: \_\_\_\_\_

Mike Lea, District Clerk \_\_\_\_\_