

PITTSVILLE SCHOOL DISTRICT

ANNUAL SCHOOL DISTRICT MEETING AND BUDGET HEARING

June 8, 2020 – 6:00 PM – Music Room

The District notices the public and/or media may attend at their own risk due to concerns with health and safety and the “Safer at Home” order. All seating will be in accordance with current social distancing recommendations. It is required that all in attendance wear a facemask. The District will have a limited amount available to the public.

AGENDA

Although the School Board will not be in session, a quorum of the board members may be present at the Budget Hearing and Annual Meeting.

- I. Call Meeting to Order – President of the Board
- II. Pledge of Allegiance
- III. Election of a Chairperson
- IV. Reading of Minutes of the Last Annual Meeting
- V. Reports
 - A. Treasurer’s Report
 - B. Administration Reports
- VI. Presentation of the Budget
- VII. Hearing on the Budget
- VIII. Resolution A: Adopt the Proposed Tax Levy for School Year 2020-2021
- IX. Resolution B: Authorize the Option to Purchase Real Property by the School District
- X. Resolution C: Authorize the Annual Salaries of the School Board and the Reimbursement of Actual Expenditures Incurred by School Board (*Current salary - \$1,200.00*)
- XI. Resolution D: Direct and Provide for Prosecution or Defense of any Legal Action or Proceedings in which the School District is Interested
- XII. Resolution E: Authorize the Continuation of Student Accident Insurance
- XIII. Adjourn

District Administration Office



MISSION

Expecting **Excellence** and **Integrity** from all, developing **Innovative** students, strengthened through **Partnerships** with parents and the community.

VISION

Expecting Excellence and Innovation, Honoring Legacy and Embracing Partnerships.

BELIEF STATEMENT

We Believe...

- Challenging expectations in a supportive environment increase individual student performance.
- All children are unique individuals who learn in different manners and possess the ability to be successful.
- Successful students are the result of a united effort between parents, community, and school.
- In instilling respect, integrity, character, and healthy lifestyles in all students.
- In honoring past legacy, while embracing innovation and change to prepare for the future.

District Profile

The School District of Pittsville serves all or part of the following communities in Wood, Jackson, Clark, and Juneau Counties: City of Pittsville, Town of Cary, Town of Dexter, Town of Hansen, Town of Hiles, Town of Port Edwards, Town of Remington, Town of Richfield, Town of Rock, Town of Seneca, Town of Wood, Town of City Point, Town of Sherwood, and Town of Finley.

Board of Education:

Mandy Hoogesteger, President
Robert Wolff, Vice President
Connie Potter, Clerk
Jane Wesely, Treasurer
Nathan Bowden, Member-At-Large

Superintendent:

Rodney Figueroa

The Pittsville School District does not discriminate on the basis of race, color, religion, creed, age, national origin, ancestry, pregnancy, marital status or parental status, sexual orientation, or physical, mental, emotional, or learning disability



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GROUND RULES FOR ANNUAL MEETING

Each person addressing the chair shall rise and state his/her name and place of residence. No person shall speak more than twice on the same subject or more than two minutes unless authorized by a 2/3 vote of the assembly. The chair may establish an order of speakers to give equal time to pro and con sides. All votes shall be voice votes unless a division of the house is specifically requested.

VOTERS QUALIFICATIONS AT ANNUAL MEETING

Qualifications. Every U.S. citizen age 18 or older who has resided in the election district for 28 consecutive days before any election where the citizen offers to vote is an eligible elector. (Wisconsin State Statutes 6.02(1))

Disqualifications of electors. (1) The following persons shall not be allowed to vote in any election and any attempt to vote shall be rejected: (a) Any person who is incapable of understanding the objective of the elective process or who is under guardianship, unless the court has determined that the person is competent to exercise the right to vote. (b) Any person convicted of treason, felony or bribery, unless the person's right to vote is restored through a pardon or under s. [304.078 \(3\)](#). (2) No person shall be allowed to vote in any election in which the person has made or become interested, directly or indirectly, in any bet or wager depending upon the result of the election. (3) No person may be denied the right to register to vote or the right to vote by reason that the person is alleged to be incapable of understanding the objective of the elective process unless the person has been adjudicated incompetent in this state. If a determination of incompetency of the person has already been made, or if a determination of limited incompetency has been made that does not include a specific finding that the subject is competent to exercise the right to vote, and a guardian has been appointed as a result of any such determination, then no determination of incapacity of understanding the objective of the elective process is required unless the guardianship is terminated or modified under s. [54.64](#). (Wisconsin State Statutes 6.03)

Challenges. If a person attempting to vote at an annual or special meeting is challenged, the chairperson of the meeting shall state to the person challenged the qualifications necessary to vote at the meeting. If such person declares that he or she is eligible to vote and if such challenge is not withdrawn, the chairperson shall administer the following oath or affirmation to him or her: "You do solemnly swear (or affirm) that you are an actual resident of this school district and that you are qualified, according to law, to vote at this meeting". A person taking such oath or affirmation shall be permitted to vote, but if that person refuses to take such oath or affirmation that person may not vote. (Wisconsin State Statutes 120.08(3))

ANNUAL MEETING MINUTES FROM OCTOBER 30, 2019

MEETING TO ORDER. The Annual Meeting of the School District of Pittsville was held on Wednesday, October 30, 2019. The meeting was called to order by School Board President Mandy Hoogesteger at 7:00 p.m.

School Board Present: Jane Wesely, Amanda Hoogesteger, Robert Wolff, Melissa Marti, Connie Potter. **Administrative Staff:** Rod Figueroa, District Administrator; Heather Friday, Elementary Principal; Dr. Cynthia Porter, High School Principal; Pam Tesch, Business Services; Dan Giles, Director of Buildings and Grounds; Matt Sherwood, Director of Special Education. **Registration of Qualified Voters:** Total resident voters: 11 Non-resident: 3

ELECTION OF A CHAIRPERSON. Motion was made by Jane Wesely, seconded by Connie Potter, to nominate Amanda Hoogesteger as Chairperson of the Annual Meeting. Motion carried.

READING OF MINUTES OF THE LAST ANNUAL MEETING. Motion was made by Connie Potter, seconded by Robert Wolff, dispense of the reading of the minutes of the October 24, 2018 Annual Meeting. Motion carried.

REPORTS

Treasurer's Report. Motion was made by Jane Wesely, seconded by Connie Potter, dispense of the reading of the Treasurer's Report. Motion carried.

Administration Reports. Elementary Principal: Mrs. Friday shared AIMSWeb and PALS learning objectives for 2019-2020, the continued plan of action for increasing reading/writing and math achievement, and the plan of action for school-wide and district-wide improvement. High School Principal: Dr. Porter discussed the need for continuous improvement at PHS and why we need to improve and not be in a space of proving how good we already are. Also discussed were goals for student growth, achievement, and ACT, in addition to staff professional development. District Administrator: Superintendent Figueroa presented the State of the District. Over the past year, the Board has made significant progress addressing student-learning opportunities, creation of and operation of a full-day child care, following through on community input and initiating a survey regarding our career and technical education facilities and future high cost maintenance projects, and addressing curriculum and State Standard needs at the primary, elementary, middle, and secondary levels. Other items shared: DOJ Safety Grant work completion, Mental Health Grant approval for \$75,000 for two years, health insurance savings for 2019-2020, work on high school alignment in our core areas with WI State Standards compliance, approximately 47% of the class of 2019 earned industry recognized certification.

PRESENTATION OF THE BUDGET. Pam Tesch, Business Services, presented the Budget.

HEARING ON THE BUDGET. The Board is proposing a total tax levy of \$3,076,583.00 to fund the 2019-2020 budget. To determine the rate per thousand, the district divides the total levy of \$3,076,583.00 by the estimated equalized value of the district, \$356,539,004.00. This produces a projected mill (tax) rate of \$8.63. The Board is required to make any adjustments, if needed, to the levy on or before November 1, 2019.

RESOLUTION A: ADOPT THE TAX LEVY FOR SCHOOL YEAR 2019-2020. Motion was made by MaryAnn Lippert, seconded by Melissa Marti, to approve Resolution A to adopt the proposed school tax levy of \$3,076,583.00 for the 2019-2020 school year. Motion carried.

RESOLUTION B: AUTHORIZE THE OPTION TO PURCHASE REAL PROPERTY BY THE SCHOOL DISTRICT. Motion was made by Dan Giles, seconded by Connie Potter, to adopt Resolution B authorizing the option to purchase real property by the school district for 2019-2020. Motion carried.

RESOLUTION C: AUTHORIZE THE ANNUAL SALARIES OF THE SCHOOL BOARD AND THE REIMBURSEMENT OF ACTUAL EXPENDITURES INCURRED BY SCHOOL BOARD (Current salary - \$1,200.00). Motion was made by Melissa Marti, seconded by MaryAnn Lippert, to adopt Resolution C authorizing the School Board of Education salaries be \$1,200.00 and to authorize the reimbursement of actual expenses incurred by the Board of Education members for 2019-2020. Motion carried.

RESOLUTION D: DIRECT AND PROVIDE FOR PROSECUTION OR DEFENSE OF ANY LEGAL ACTION OR PROCEEDINGS IN WHICH THE SCHOOL DISTRICT IS INTERESTED. Motion was made by Robert Wolff, seconded by Jane Wesely, to adopt Resolution D authorizing to direct and provide for prosecution or defense of any legal action or proceeding in which the school district is interested for 2019-2020. Motion carried.

RESOLUTION E: AUTHORIZE THE CONTINUATION OF STUDENT ACCIDENT INSURANCE. Motion was made by Melissa Marti seconded by Dan Giles, to adopt Resolution E authorizing the continuation of Student Accident Insurance at an annual cost of \$4,061.00 for school year 2019-2020. Motion carried.

ADJOURN. Motion was made by Connie Potter, seconded by MaryAnn Lippert, to adjourn at 8:56 p.m. Motion carried.

Transcribed by Deb Zdun, Administrative Assistant to the District Administrator and Board of Education

TREASURER'S REPORT

As of May 21, 2020 the 2019-2020 school year had total revenue transactions of \$7,736,555.98 and total expenditure transactions of \$7,747,451.27.

The current balance at May 26, 2020 in all cash and investment accounts is:

General Fund	\$ 890,018.43
Debt Service Fund	5,814.87
Long-Term Capital Projects Fund	300,630.06
Food Service Fund (Cash on Hand)	119.00
Scholarship Trust Funds	258,128.60
<div style="text-align: right; margin-right: 20px;">TOTAL</div> <div style="text-align: right;"><u>\$1,454,710.96</u></div>	

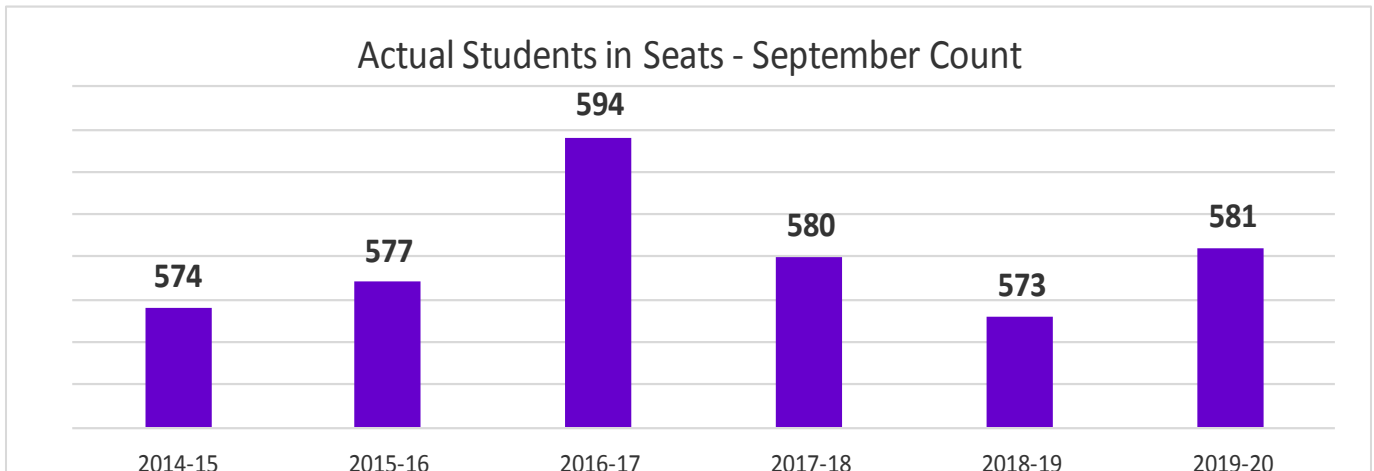
The payables at May 26, 2020 in all funds are:

Other Liabilities	\$ 95,335.77
Payroll Liabilities	- 71,488.24
<div style="text-align: right; margin-right: 20px;">TOTAL</div> <div style="text-align: right;"><u>\$ 23,847.53</u></div>	

The proposed Tax Levy for the 2020-2021 School Year for General Operations as outlined on Page 10 of the Annual Report is: **\$2,736,233.00**. This General Fund proposed levy amount represents a 1.52% increase from the prior year's levy.

Our total proposed Mill Rate is estimated to be \$8.77 per \$1,000.00 Equalized Value. Total proposed Mill Rate is \$.14 per \$1000 Equalized Value greater than 2019-2020 and a total levy increase of \$113,174.00 from the 2019-2020 total tax levy.

STUDENT ENROLLMENT



SCHOOL DISTRICT BUDGET AND ACCOUNTING

Budget Reporting

Accounts used in school district budgeting and financial reporting are designated by the Department of Public Instruction. A uniform accounting system is important for the facilitation of reporting, auditing, data processing, inter-district comparisons, and financial accounting for cooperative programs. A complete list of allowable account codes and account code explanations are available for review on the website at: https://dpi.wi.gov/sites/default/files/imce/sfs/pdf/WUFAR_Revision_35.pdf

Fund Accounting

Financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by fund, which is an independent fiscal, and accounting entity, requiring its own set of books, in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be so accounted for that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

All funds used by Wisconsin school districts must be classified into one of nine fund types. The major fund types are the General Fund, Special Projects Fund, Debt Service Fund, Capital Projects Fund, Food Service Fund, Custodial (Pupil Activity) Fund, Fiduciary Fund, Community Service Fund, and Package and Cooperative Program Fund.

Basis of Accounting

The basis of accounting refers to the point in time when revenues, expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. In other words, the basis of accounting determines the timing with which the accounting system recognizes transactions.

Governmental funds, expendable trust funds, and custodial funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available (susceptible to accrual). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. State general and categorical aids, federal impact aid, and other entitlements are recognized as revenue at the time for receipt or earlier if the susceptible accrual criteria are met. Expenditure-driven programs currently reimbursable are recognized as revenue when the qualifying expenditures have been incurred.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Employee services and payroll-related costs (employee health, dental, life, disability insurance; Social Security tax; Medicare tax; Wisconsin Retirement System contributions; annuities, and other garnishment) other than compensated absences, termination, and other post-employment benefits are recognized in the fiscal period when incurred.

The following tables provide actual audited results for 2018-2019 and unaudited results to May 21, 2020 for 2019-2020 and proposed budget for 2020-2021. Detail of the budget can be viewed at the District Office by contacting Superintendent Rodney Figueroa.

SCHOOL DISTRICT OF PITTSVILLE 2020-2021 PROPOSED BUDGET

Fund 10 General Fund

The general fund is used to account for all financial transactions relating to current operations, except for those required to be accounted for in other funds.

GENERAL FUND	Audited 2018-19	Unaudited 2019-20 to May 21, 2020	Budget 2020-21
Beginning Fund Balance	2,027,733.02	2,003,477.11	1,890,680.47
Ending Fund Balance	2,003,477.11	1,890,680.47	1,890,680.47
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	3,215.00
Local Sources (Source 200)	2,689,631.79	2,746,674.30	2,791,384.00
Inter-district Payments (Source 300 + 400)	414,889.00	0.00	485,941.00
Intermediate Sources (Source 500)	12,576.00	33,456.45	5,767.00
State Sources (Source 600)	4,279,476.17	2,912,946.70	4,298,378.72
Federal Sources (Source 700)	211,984.90	114,847.76	215,451.14
All Other Sources (Source 800 + 900)	23,913.50	18,417.99	17,927.12
TOTAL REVENUES & OTHER FINANCING SOURCES	7,632,471.36	5,826,343.20	7,818,063.98
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	3,318,889.42	2,735,300.88	3,512,862.76
Support Services (Function 200 000)	3,108,180.61	2,676,308.33	3,137,866.42
Non-Program Transactions (Function 400 000)	1,229,657.24	527,530.63	1,167,334.80
TOTAL EXPENDITURES & OTHER FINANCING USES	7,656,727.27	5,939,139.84	7,818,063.98

Special Projects Funds

Special projects funds reported below include combined budgets for both the Special Revenue Trust Fund and Special Education Fund.

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

Fund 27 Special Education 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 or charges for services provided to other districts because of being a host district for a special education package or cooperative program. No fund balance or deficit can exist in this fund.

SPECIAL PROJECTS FUND	Audited 2018-19	Unaudited 2019-20 to May 21, 2020	Budget 2020-21
Beginning Fund Balance	84,694.54	128,374.64	128,463.71
Ending Fund Balance	128,374.64	128,463.71	137,941.78
REVENUES & OTHER FINANCING SOURCES	1,006,441.11	742,404.02	894,047.76
EXPENDITURES & OTHER FINANCING USES	962,761.01	742,314.95	884,569.69

Debt Service Funds

These funds are used for recording transactions related to repayment of the following general obligation debt: promissory notes (issued per statute 67.12(12)) and bonds. Debt tax levies must be recorded in these funds. The resources in these funds may not be used for any other purpose as long as a related debt remains.

The outstanding debt at the beginning of 2020-2021 is \$1,725,000.00. Final payment on current debt is anticipated to be made in March 2030. All debt is General Obligation Refunding Bonds; interest rate is 3%.

The District has made the following payments for the year ended June 30, 2020:

	Principal	Interest	Total
September 1, 2019	0.00	28,050.00	28,050.00
March 1, 2020	145,000.00	28,050.00	173,050.00

Fund 38 Non-Referendum Debt Service and Fund 39 Referendum Debt Service Funds

These funds are used to account for transactions for the repayment of debt issues that were authorized by school board resolution. A fund balance may exist in these funds.

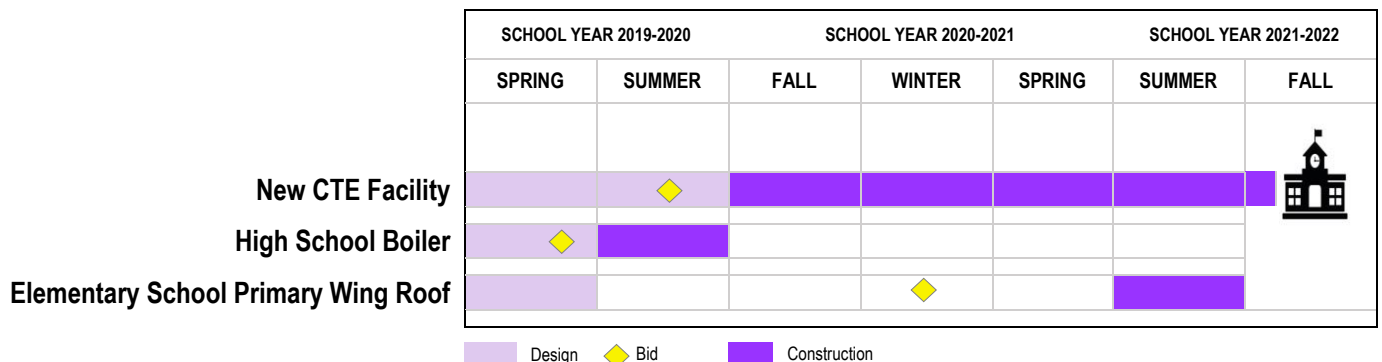
DEBT SERVICE FUND	Audited 2018-19	Unaudited 2019-20 to May 21, 2020	Budget 2020-21
Beginning Fund Balance	5,840.98	5,826.57	5,814.87
Ending Fund Balance	5,826.57	5,814.87	5,801.87
REVENUES & OTHER FINANCING SOURCES	200,313.59	201,116.30	331,010.00
EXPENDITURES & OTHER FINANCING USES	200,328.00	201,128.00	331,023.00

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	Honeywell Building Solutions		
Performance Contract Length (years)			15
Total Project Cost (including financing)			3,027,862.50
Total Project Payback Period			50+
Years of Debt Payments			15
Remaining Useful Life of the Facility			50+
Prior Year Resolution Expense Amount	Fiscal Year	2020	198,925.00
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2020	143,678.00
Utility Savings applied in Prior Year to Debt	Fiscal Year	2020	54,196.00
Sum of reported Utility Savings to be applied to Debt			\$ 207,495.00
		Savings Reported for 20XX	
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Honeywell guaranteed - Year 1 ending 03/31/2017	\$ 3,027,863	\$ 49,597	\$ 7,240
Honeywell guaranteed - Year 2 ending 03/31/2018		\$ 51,085	\$ 7,457
Honeywell guaranteed - Year 3 ending 03/31/2019		\$ 52,617	\$ 7,681
Honeywell guaranteed - Year 4 ending 03/31/2020		\$ 54,196	\$ 7,911
Entire Energy Efficiency Project Totals	\$ 3,027,863	\$ 207,495	\$ 30,289

Fund 46 Long-Term Capital Projects and Fund 49 Other Capital Project Funds

State statute restricts the use of these funds for capital expenditures. The resources in capital projects funds may not be used for any purpose other than that for which the fund was established. For this reason, a separate checking and/or investment account for these funds is required.

CAPITAL PROJECTS FUND	Audited 2018-19	Unaudited 2019-20 to May 21, 2020	Budget 2020-21
Beginning Fund Balance	150,097.39	300,312.39	300,630.06
Ending Fund Balance	300,312.39	300,630.06	350,955.06
REVENUES & OTHER FINANCING SOURCES	150,215.00	300,317.67	1,725,325.00
EXPENDITURES & OTHER FINANCING USES	0.00	300,000.00	1,675,000.00



Fund 50 Food Service Fund

All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted but there may be no deficit in the Food Service Fund. Any food service fund deficit resulting from student food services must be eliminated by an operating transfer from the General Fund.

FOOD SERVICE FUND	Audited 2018-19	Unaudited 2019-20 to May 21, 2020	Budget 2020-21
Beginning Fund Balance	29,316.57	35,116.10	45,668.42
Ending Fund Balance	35,116.10	45,668.42	45,668.42
REVENUES & OTHER FINANCING SOURCES	275,199.71	245,193.23	312,610.00
EXPENDITURES & OTHER FINANCING USES	269,400.18	234,640.91	312,610.00

Fund 60 Custodial Fund

Custodial fund is used to account for assets held for pupil organizations. No formal budget is required.

Fund 72 Fiduciary Funds

Fiduciary fund is used to account for assets held in trust. No formal budget is required.

Fund 80 Community Service Fund

This fund is used to account for activities such as adult education, community recreation programs and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. The district may adopt a separate tax levy for this Fund. Statute 120.13(19) permits a school board to establish and maintain community education, training, recreational, cultural or athletic programs and services, outside regular curricular and extracurricular programs for pupils, under such terms and conditions as the school board prescribes. The school board may establish and collect fees to cover all or part of the costs of such programs and services.

COMMUNITY SERVICE FUND	Audited 2018-19	Unaudited 2019-20 to May 21, 2020	Budget 2020-21
Beginning Fund Balance	15,972.87	15,044.36	69,824.48
Ending Fund Balance	15,044.36	69,824.48	69,824.48
REVENUES & OTHER FINANCING SOURCES	210,400.35	326,795.39	431,504.99
EXPENDITURES & OTHER FINANCING USES	211,328.86	272,015.27	431,504.99

All Fund Expenditures Summary

The proposed expenditures for 2020-2021 is 50.23% greater than the expenditures as of May 21, 2020 for 2019-2020.

ALL FUNDS	Audited 2018-19	Unaudited 2019-20 to May 21, 2020	Budget 2020-21
GROSS TOTAL EXPENDITURES -- ALL FUNDS	9,300,545.32	7,689,238.97	11,452,771.66
Interfund Transfers (Source 100) - ALL FUNDS	750,877.47	492,995.99	641,582.90
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	8,549,667.85	7,196,242.98	10,811,188.76
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	4.74%	-15.83%	50.23%

Proposed Property Tax Levy

The proposed total tax levy for 2020-2021 is \$113,174.00 or 3.68% higher than 2019-2020. It is our anticipation that the proposed levy set today (June 8, 2020) will NOT be final. The final levy is expected to be set in October 2020. The Board is required to make any adjustments, if needed, to the levy on or before November 1, 2020.

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
General Fund	2,630,060.00	2,695,253.00	2,736,233.00
Referendum Debt Service Fund	0.00	0.00	129,245.00
Non-Referendum Debt Service Fund	145,583.00	144,729.00	143,678.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	193,522.00	236,601.00	180,601.00
TOTAL SCHOOL LEVY	2,969,165.00	3,076,583.00	3,189,757.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR	-1.81%	3.62%	3.68%

PORTION OF GENERAL FUND LEVY ALLOCATED TO PRIVATE SCHOOL VOUCHERS (2020-21 estimated)	35,539.00	52,945.00	52,945.00
PERCENT OF GENERAL FUND LEVY	1.3513%	1.9644%	1.9350%

PROPOSED PROPERTY TAX LEVY PER FUND/PROJECT

FUND	Audited 2018-19		Unaudited 2019-20		Budget 2020-21	
General Fund	2,630,060.00	7.6429	2,695,253.00	7.55949	2,736,233.00	7.52395
Referendum Debt Service Fund	0.00		0.00		129,245.00	.35539
Non-Referendum Debt Service Fund	145,583.00	.42306	144,729.00	.40593	143,678.00	.39507
Capital Expansion Fund	0.00		0.00		0.00	
Community Service Fund						
Panther Community Fitness Center	46,453.00	.13499	45,861.00	.12863	45,861.00	.12611
Pittsville Child Care Center - BASP	47,069.00	.13678	37,385.00	.10485	15,607.00	.04292
Pittsville Child Care Center - Full Day	100,000.00	.29060	153,355.00	.43012	119,133.00	.32759
TOTAL SCHOOL LEVY	2,969,165.00		3,076,583.00		3,189,757.00	
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR	-1.81%		3.62%		3.68%	
Mill Rate/Portion of Mill Rate per \$1000	8.62833	8.62833	8.62902	8.62902	8.77103	8.77103

The below listed new or discontinued programs have a financial impact on the proposed 2020-2021 budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
NEW PROGRAMS	FINANCIAL IMPACT
Fund 39 – Referendum Approved Debt Levy	Fund 39 Levy increase of \$129,245.00
Fund 49 – Long-term Other Capital Project – construction	Estimated expenditures \$1,675,000.00

TAX LEVY EXPLANATION

The school district tax levy is made up of several components. These include:

- Amount of operational dollars needed-General Fund, Community Service Fund levies
- Amount of debt service tax dollars needed-Debt Service Fund levy
- Equalized value of property in the school district
- Mill (tax) rate

The tax levy is the total amount of property taxes levied or assessed to municipalities in our school district to fund school operations. The maximum tax levy amount, other than referendum-approved long-term debt or long-term debt incurred prior to 1993, is determined through the state's revenue limit formula. Taxpayer approval, through the referendum process, is required if a school district wants to exceed the revenue limit. The tax levy approved at the Annual Meeting may be adjusted by the Board of Education until November 1, if the Department of Public Instruction (DPI) modifies the district's state equalization aid amount for the fiscal year.

Equalized valuation is the fair market value of all properties within a school district as determined by the Wisconsin Department of Revenue. The Wisconsin Department of Revenue uses property sales information to determine a municipality's equalized "fair market" valuation. This information is reported to the school district in October of each year.

The school district distributes the certified (approved) tax levy among the municipalities according to the proportion of equalized value each municipality has in comparison to the total equalized value of the school district. Each municipal treasurer distributes this levy among the various residents based on the assessed value of the property within the municipality. Therefore, the actual tax assessed by each municipality will rarely be the District's true mill rate.

Equalized valuation plays a very important role in determining the school mill (tax) rate. In October, the actual certified equalized values of all municipalities within the school district are reported by the Department of Revenue. The district then calculates the actual mill (tax) rate per thousand dollars of equalized valuation.

To calculate the school mill (tax) rate, the district uses the tax levy certified (approved) by the School Board in October and divides that amount by the total equalized value of the school district. The mill rate is defined as the rate one thousand dollars of equalized valuation will raise in property taxes. Property owners in a municipality having more than one school district, fire district, or other governmental entity may find that mill rates vary within the municipality. Property owners may realize different changes (typically increases) in their property assessments depending upon conditions within their community and surrounding communities.

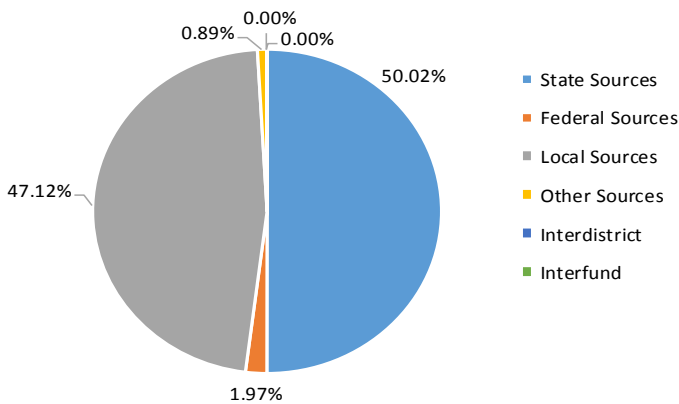
The Board is proposing a total tax levy of \$3,189,757.00 to fund the 2020-2021 budget. To determine the rate per thousand, the district divides the total levy of \$3,189,757.00 by the estimated equalized value of the district, \$363,669,784.00. This produces a projected mill (tax) rate of \$8.77. The final levy will be set at the end of October. The Board is required to make any adjustments, if needed, to the levy on or before November 1, 2020.

Changes in the amount of state aid directly effects the local tax levy. Wisconsin Act 16 implemented revenue limits beginning with the 1993-1994 school year. A district's revenue limit is the maximum amount of revenue that may be raised through state general aid and property tax for the General Fund, whenever general state aid changes for a district there is a direct impact on the tax levy.

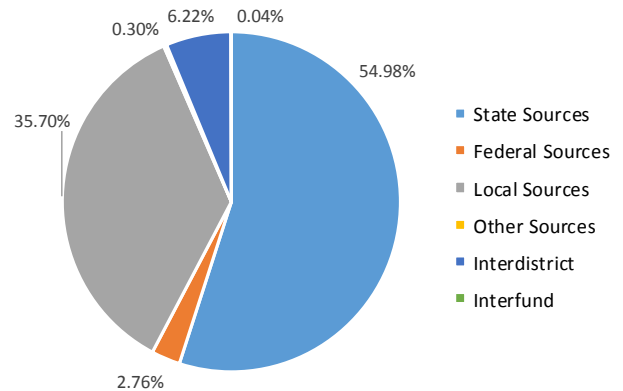
Due to the effects of the pandemic there are numerous unknowns in the state's budget forecast at this time. This budget is created based on what is in the state's budget as of May 21, 2020.

DISTRIBUTION OF PROPOSED REVENUE & EXPENDITURES – GENERAL FUND

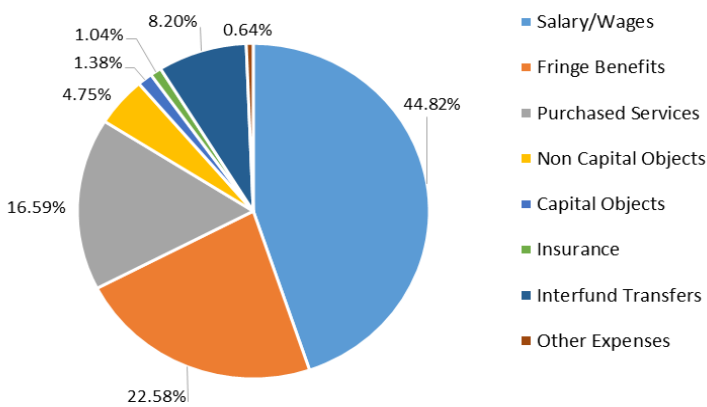
2019-2020 Unaudited Revenues to May 27, 2020



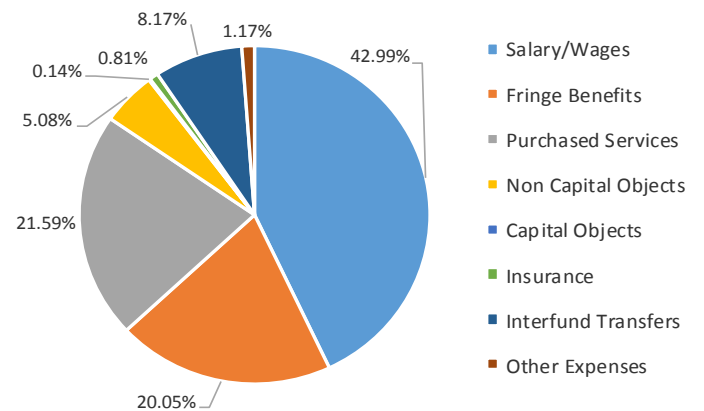
2020-2021 Budget Revenue



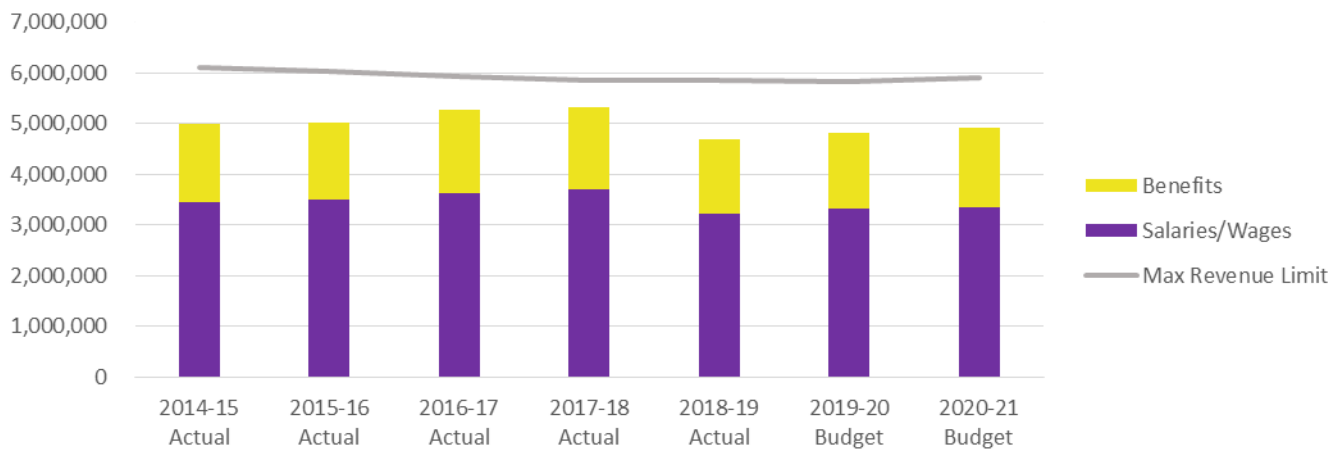
2019-2020 Unaudited Expenditures to May 27, 2020



2020-2021 Budget Expenditures



COMPARISON: FUND 10 SALARIES/WAGES AND BENEFITS TO MAXIMUM REVENUE LIMIT



RESOLUTIONS

RESOLUTION A: ADOPT THE PROPOSED TAX LEVY FOR SCHOOL YEAR 2020-2021

The electors will be asked to give the school district the authority to levy a proposed total tax of \$3,189,757.00 to fund the 2020-2021 budget.

RESOLUTION B: AUTHORIZE THE OPTION TO PURCHASE REAL PROPERTY BY THE SCHOOL DISTRICT

The electors will be asked to authorize the School District to purchase real property during the 2020-2021 school year.

RESOLUTION C: AUTHORIZE THE ANNUAL SALARIES OF THE SCHOOL BOARD AND THE REIMBURSEMENT OF ACTUAL EXPENDITURES INCURRED BY THE SCHOOL BOARD

The electors will be asked to authorize the School District to compensate School Board Members an annual salary (current annual salary is \$1,200.00) and authorize reimbursement to School Board Members for actual expenses incurred while attending meetings outside of the district according to 120.10 of Wisconsin State Statutes.

RESOLUTION D: DIRECT AND PROVIDE FOR PROSECUTION OR DEFENSE OF ANY LEGAL ACTION OR PROCEEDINGS IN WHICH THE SCHOOL DISTRICT IS INTERESTED

The electors will be asked to authorize the School District to direct and provide for prosecution or defense of legal action or proceedings in which the School District is interested according to Wisconsin State Statutes 120.10.

RESOLUTION E: AUTHORIZE THE CONTINUATION OF STUDENT ACCIDENT INSURANCE

The 2019 Annual Meeting authorized the School District to purchase Student Accident Insurance for the 2019-2020 school year for all of our students. The insurance provided for secondary coverage for medical expenses of students while in school, participating in a school activity on the premises or away, and school supervised.

The 2019-2020 premium was \$4,061.00 "premium to cover all students no matter how many for the 2019-2020 year." Interscholastic athletic coverage is available for families to purchase separately. \$14,057 of claims were paid during 2019-2020 for 2018-2019 and 2019-2020. The 2020-2021 premium is \$7,044, "premium to cover all students no matter how many for the 2020-2021 year". This includes a discount for the pandemic closure of \$406. Pittsville Child Care Center is covered in this premium.

The electors will be asked to authorize the School District to approve continuation of Student Accident Insurance at \$7,044.00 for 2020-2021.

REFERENDUM 2020 CONSTRUCTION UPDATE



Official referendum results indicated community support for the \$6.7M new CTE Facility and school improvement projects!

THANK YOU to the many groups and organizations that have welcomed the District and provided input throughout the process – your time and interest matters. A special note of thanks to all who engaged in planning and provided important feedback to help shape solutions.

Information regarding next steps for the design and construction process will come in the months ahead. Please visit our website at www.pittsville.k12.wi.us for construction updates.

Preliminary Site Plan

