



**Monday, October 24, 2022
Board of Education Meeting**

**APPLETON AREA SCHOOL DISTRICT
BOARD OF EDUCATION MEETING
Scullen Leadership Center
131 E. Washington Street, Suite 1A
Appleton, WI 54911**

****Time: 6:45 PM****

(or upon conclusion of the Budget Hearing, whichever is later)

The Board of Education will be meeting in the Scullen Leadership Center, 131 E. Washington Street, Suite 1A. Some individuals may be joining via remote technology and the meeting will be livestreamed on YouTube. Members of the media or general public may continue to access meetings in person or via a live stream broadcast on the Appleton Area School District YouTube Channel: <https://www.youtube.com/channel/UChO-I09YGgt4uKnCWYvt8Pw>

This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is a time for public participation during the meeting as indicated in the agenda. Members of the public wishing to address the Board may speak during public input in accordance with the procedures posted on the District's website (http://www.aasd.k12.wi.us/district/board_of_education/public_input) and state law. The Wisconsin Open Meetings Law allows only brief discussion of topics that are not listed on the agenda. Therefore, the Board may not be able to fully address comments made during public input. When appropriate the Board may request the administration to reach out to a citizen regarding a concern they may have.

Any special needs or any requests for accommodations related to accessing the meeting should be sent to Donna Goetzke, at goetzkedonna@asd.k12.wi.us or (920) 832-6124, at least 24-hours in advance of the meeting.

1. Meeting Opening

Subject	A. Roll Call
Meeting	Oct 24, 2022 - Board of Education Meeting
Category	1. Meeting Opening
Type	Procedural

Subject	B. Pledge of Allegiance
Meeting	Oct 24, 2022 - Board of Education Meeting
Category	1. Meeting Opening
Type	Procedural

2. Approval of Agenda (GC-2: Governing Commitments)

Subject **A. Board Member Request to Remove Consent Agenda Items(s) for Separate Consideration**

Meeting Oct 24, 2022 - Board of Education Meeting

Category 2. Approval of Agenda (GC-2: Governing Commitments)

Type Procedural

Subject **B. Approval of Agenda**

Meeting Oct 24, 2022 - Board of Education Meeting

Category 2. Approval of Agenda (GC-2: Governing Commitments)

Type Action, Procedural

3. Special Presentation

Subject **A. None**

Meeting Oct 24, 2022 - Board of Education Meeting

Category 3. Special Presentation

Type Information, Recognition, Report

4. Public Input (GC-3.3: Initiate and maintain effective communication with the citizens.)

Subject **A. Public Input**

Meeting Oct 24, 2022 - Board of Education Meeting

Category 4. Public Input (GC-3.3: Initiate and maintain effective communication with the citizens.)

Type Procedural

Public Input:

Members of the public wishing to address the Board may speak during public input in accordance with the procedures posted on the District's website and state law. The Wisconsin Open Meetings Law requires that Board of Education members do not discuss topics or respond to questions that are not listed on the agenda. The practice of the Board is to not respond to public comments during the meeting; however, when appropriate the Board may request the administration to reach out to a citizen regarding a concern they may have. Speakers will be bound by the guidelines and responsibilities outlined on the District's [website](#) and established in policy. The Board reserves the right to terminate remarks of any individual who does not adhere to established rules, whose comments are unduly repetitive of previous comments, who makes comments that are obscene, threatening, harassing, or defamatory, or whose conduct is otherwise disorderly. Comments that introduce complaints or concerns that are directed toward and that identify individual staff members or individual students are not permissible.

The Board reserves the right to amend and adjust processes and procedures relating to public input as necessary to accomplish the business of the Board, which includes the ability of the Board to limit (in a viewpoint-neutral manner) the total time allotted for public input or the amount of time allotted to individual topics.

Policy References:

[Board Policy and Rule 187 - Public Input at School Board and Board Subcommittee Meetings](#)

5. Board Development (GC-2.2: The Board will assure that its members are provided with training and professional support necessary to govern effectively.)

Subject	A. None
Meeting	Oct 24, 2022 - Board of Education Meeting
Category	5. Board Development (GC-2.2: The Board will assure that its members are provided with training and professional support necessary to govern effectively.)
Type	Discussion, Information, Presentation

6. Information for Board Decision Preparation (OE-8.4: Assure that the Board has adequate information from a variety of internal and external viewpoints to assure informed Board decisions.)

Subject	A. Business Services Update(s): 2022-2023 Budget Adoption; 2022-2023 Tax Levy Certification
Meeting	Oct 24, 2022 - Board of Education Meeting
Category	6. Information for Board Decision Preparation (OE-8.4: Assure that the Board has adequate information from a variety of internal and external viewpoints to assure informed Board decisions.)
Type	Discussion, Information, Report

Executive Director of Finance Holly Burr will report on Business Services items for consideration.

File Attachments

[Board IFC - Budget Adoption 2022-2023 both scenarios.pdf \(447 KB\)](#)

[Board IFC - 2022-2023 Tax Levy Certification both scenarios.pdf \(11 KB\)](#)

Subject	B. School/Student Services Update(s): None
Meeting	Oct 24, 2022 - Board of Education Meeting
Category	6. Information for Board Decision Preparation (OE-8.4: Assure that the Board has adequate information from a variety of internal and external viewpoints to assure informed Board decisions.)
Type	Discussion, Information, Report

Subject	C. Personnel Services Update(s): Professional Educator Hire(s), Contract Change(s), Retirement(s), and Resignation(s)
Meeting	Oct 24, 2022 - Board of Education Meeting
Category	6. Information for Board Decision Preparation (OE-8.4: Assure that the Board has adequate information from a variety of internal and external viewpoints to assure informed Board decisions.)
Type	Discussion, Information, Report

Chief Human Resources Officer Julie King will report on Personnel Services items for consideration.

7. Board's Consent Agenda (GC-2.4: The Board will use a consent agenda as a means to expedite the disposition of routine matters and dispose of other items of business it chooses not to discuss.)

Subject **A. Board Meeting Minutes from October 10, 2022**

Meeting Oct 24, 2022 - Board of Education Meeting

Category 7. Board's Consent Agenda (GC-2.4: The Board will use a consent agenda as a means to expedite the disposition of routine matters and dispose of other items of business it chooses not to discuss.)

Type Action, Minutes

Minutes aren't official until they are approved at the Board meeting.

8. Superintendent's Consent Agenda (OE-8.10: Provide for the Board adequate information about all administrative actions and decisions that are delegated to the Superintendent but required by law to be approved by the Board.)

Subject **A. Professional Educator New Hire(s)**

Meeting Oct 24, 2022 - Board of Education Meeting

Category 8. Superintendent's Consent Agenda (OE-8.10: Provide for the Board adequate information about all administrative actions and decisions that are delegated to the Superintendent but required by law to be approved by the Board.)

Type Action

File Attachments
[IFC Professional Educator New Hires 10-24-22.pdf \(118 KB\)](#)

Subject **B. Professional Educator Contract Change(s)**

Meeting Oct 24, 2022 - Board of Education Meeting

Category 8. Superintendent's Consent Agenda (OE-8.10: Provide for the Board adequate information about all administrative actions and decisions that are delegated to the Superintendent but required by law to be approved by the Board.)

Type Action

File Attachments
[IFC Professional Educator Contract Changes 10-24-22.pdf \(9 KB\)](#)

Subject **C. Professional Educator Retirement(s)**

Meeting Oct 24, 2022 - Board of Education Meeting

Category 8. Superintendent's Consent Agenda (OE-8.10: Provide for the Board adequate information about all administrative actions and decisions that are delegated to the Superintendent but required by law to be approved by the Board.)

Type Action

File Attachments

Subject D. Professional Educator Resignation(s)

Meeting Oct 24, 2022 - Board of Education Meeting

Category 8. Superintendent's Consent Agenda (OE-8.10: Provide for the Board adequate information about all administrative actions and decisions that are delegated to the Superintendent but required by law to be approved by the Board.)

Type Action

File Attachments
IFC Professional Educator Resignations 10-24-22.pdf (111 KB)

9. Reports (OE-8.2: Provide for the Board, in a timely manner, information about trends, facts and other information relevant to the Board's work.)

Subject A. Business Services Report: Revised Financial Impact of Referendum

Meeting Oct 24, 2022 - Board of Education Meeting

Category 9. Reports (OE-8.2: Provide for the Board, in a timely manner, information about trends, facts and other information relevant to the Board's work.)

Type Discussion, Information, Presentation, Report

Superintendent Greg Hartjes will update the Board and community regarding the revised financial impact of the referendum.

Subject B. School Services Report: Proposed New Course - Culture of Health Care (6975) - Standards and Curriculum Adoption

Meeting Oct 24, 2022 - Board of Education Meeting

Category 9. Reports (OE-8.2: Provide for the Board, in a timely manner, information about trends, facts and other information relevant to the Board's work.)

Type Discussion, Information, Presentation, Report

Assistant Superintendent Steve Harrison and Coordinator of Career Based Learning and Career & Technical Education Kristin Comerford will report on a proposed new dual enrollment course within the AASD's Health Science Pathway.

File Attachments
Culture of Healthcare Item of Information.pdf (105 KB)
Culture of Health care KWKT.pdf (521 KB)
Culture of Healthcare Course Overview.pdf (457 KB)

Subject C. Personnel Services Report: None

Meeting Oct 24, 2022 - Board of Education Meeting

Category 9. Reports (OE-8.2: Provide for the Board, in a timely manner, information about trends, facts and other information relevant to the Board's work.)

Type Discussion, Information, Presentation, Report

10. Board Business

Subject **A. 2022-2023 Budget Adoption - Budget in the Alternative, Pending Results of the November 8, 2022 Referendum Election - for Consideration**

Meeting Oct 24, 2022 - Board of Education Meeting

Category 10. Board Business

Type Action, Discussion, Information

Fiscal Impact Yes

Executive Director of Finance Holly Burr will request adoption of the 2022-2023 budget in the alternative, pending results of the November 8, 2022 Referendum Election. The proposed budget will include two alternative scenarios, one for each potential election outcome for question I. Question II would not be levied until next year and so does not impact the 2023 levy amount.

1. Scenario A - Question I passes
2. Scenario B - Question I Fails

The finalized budget will be consistent with the November 8, 2022 Referendum Election results.

File Attachments

[Board IFC - Budget Adoption 2022-2023 both scenarios.pdf \(447 KB\)](#)

[DPI Budget Adoption-AASD 10.24.22-Agenda.pdf \(153 KB\)](#)

[BUDGET WORKBOOK 2022-2023 FINAL.pdf \(78 KB\)](#)

[Revenue Limit estimate 2022 Final 2 alternatives.pdf \(84 KB\)](#)

[Tax Levy Amount History - 2022-2023.pdf \(225 KB\)](#)

Subject **B. 2022-2023 Tax Levy Certification - Tax Levy in the Alternative, Pending Results of the November 8, 2022 Referendum Election - for Consideration**

Meeting Oct 24, 2022 - Board of Education Meeting

Category 10. Board Business

Type Action, Discussion, Information

Executive Director of Finance Holly Burr will request adoption of the 2022-2023 tax levy in the alternative, pending results of the November 8, 2022 Referendum Election. The proposed tax levy will include two alternative scenarios, one for each potential election outcome for Question I. Question II would not be levied until next year and so does not impact the 2023 levy amount.

1. Scenario A - Question I passes
2. Scenario B - Question I fails

The finalized tax levy will be consistent with the November 8, 2022 Referendum Election results.

File Attachments

[Board IFC - 2022-2023 Tax Levy Certification both scenarios.pdf \(11 KB\)](#)

[2023 TAX LEVY DISTRIBUTION - Proposed alternatives.pdf \(437 KB\)](#)

Subject **C. Monitoring Report: OE-5 Financial Planning - for Consideration**

Meeting Oct 24, 2022 - Board of Education Meeting

Category 10. Board Business

Type Action, Discussion, Information

File Attachments
OE-5 Financial Planning - Monitoring Report 2022.pdf (508 KB)

Subject D. Consent Agenda Item(s) Removed for Separate Consideration

Meeting Oct 24, 2022 - Board of Education Meeting

Category 10. Board Business

Type Action, Discussion

11. Items of Information

Subject A. None

Meeting Oct 24, 2022 - Board of Education Meeting

Category 11. Items of Information

Type Information

12. Future Meetings

Subject A. Board Meeting: Monday, November 14, 2022, 6:00 PM

Meeting Oct 24, 2022 - Board of Education Meeting

Category 12. Future Meetings

Type Information

Subject B. Board Work Session: Wednesday, November 16, 2022, 7:30 AM

Meeting Oct 24, 2022 - Board of Education Meeting

Category 12. Future Meetings

Type Information

13. Adjourn

Subject A. Motion to Adjourn the Meeting

Meeting Oct 24, 2022 - Board of Education Meeting

Category 13. Adjourn

Type Action, Procedural

14. QUESTIONS FOR NOVEMBER 8, 2022 REFERENDUM ELECTION - INFORMATION FOR PUBLIC

Subject **A. Question Number I: Shall the Appleton Area School District, Outagamie, Calumet and Winnebago Counties, Wisconsin be authorized to issue pursuant to Chapter 67 of the Wisconsin Statutes, general obligation bonds in an amount not to exceed \$129,800,000 for the public purpose of paying the cost of a school building and facility improvement project consisting of: district-wide updates to classroom and STEM (science, technology, engineering, and math) areas, and safety and security improvements; construction of a new elementary school and related site improvements on district-owned land; remodeling and learning space updates at the elementary schools; renovations and construction of additions at the middle schools and the high schools, including for classrooms and high school fitness center and physical education space; and acquisition of furnishings, fixtures and equipment?**

Meeting Oct 24, 2022 - Board of Education Meeting

Category 14. QUESTIONS FOR NOVEMBER 8, 2022 REFERENDUM ELECTION - INFORMATION FOR PUBLIC

Type Information

This question will appear exactly as stated on the November 8, 2022 Election Ballot. Additional information regarding the Fall 2022 Referendum can be found here: https://www.aasd.k12.wi.us/district/fall_2022_referendum.

Subject **B. Question Number II: Shall the Appleton Area School District, Outagamie, Calumet and Winnebago Counties, Wisconsin be authorized to exceed the revenue limit specified in Section 121.91, Wisconsin Statutes, by \$5,000,000 beginning with the 2023-2024 school year, for recurring purposes consisting of expenses for ongoing school building maintenance, cleaning and utility costs, staffing for STEM classes and reducing class sizes in kindergarten, first and second grades?**

Meeting Oct 24, 2022 - Board of Education Meeting

Category 14. QUESTIONS FOR NOVEMBER 8, 2022 REFERENDUM ELECTION - INFORMATION FOR PUBLIC

Type Information

This question will appear exactly as stated on the November 8, 2022 Election Ballot. Additional information regarding the Fall 2022 Referendum can be found here: https://www.aasd.k12.wi.us/district/fall_2022_referendum.

Subject **C. For more information, visit https://www.aasd.k12.wi.us/district/fall_2022_referendum**

Meeting Oct 24, 2022 - Board of Education Meeting

Category 14. QUESTIONS FOR NOVEMBER 8, 2022 REFERENDUM ELECTION - INFORMATION FOR PUBLIC

Type Information

ITEM FOR CONSIDERATION

Topic: Budget Adoption for the 2022-2023 Fiscal Year

Background Information:

On October 24, 2022 a public budget hearing was held. At the public hearing Holly Burr, Executive Director of Finance for the District, presented the 2022-2023 budget. The presentation included projections of revenues, expenditures, and tax levy information for the 2022-2023 fiscal year, which began on July 1, 2022. The presentation included tax levy amounts and rates assuming that the capital referendum question on the November 8, 2022 ballot passes.

School boards must certify the tax levy on or before November 1 each year. Since we have a referendum on the November 8 ballot, administration is requesting that we adopt the 2022-2023 budget in the alternative, consistent with the November 8, 2022 referendum results.

Fiscal Note:

The budget is based on current revenue and tax levy data from the Wisconsin Department of Public Instruction, and falls within the state mandated revenue limits. Budget statistics include the following:

- a. The final budget of \$243,984,990 expenditures represents an increase of \$13,968,343 (6.07%) from 2021-2022 and does not change in either alternative.
 - Areas with increases in expenditures are private school vouchers (1.1 million), increases in employee compensation and benefits, and increases in contracted services for transportation, cleaning and food service.
- b. An overall decrease in revenue can be attributed to a reduction in the revenue limit imposed by state statute and in the alternative that the capital referendum (Question 1) does not pass, the levy amount for new debt is not included.

- c. Tax levies: This information is based on final revenue limits and equalization aid information.

	<u>Referendum Passes</u>	<u>Referendum Fails</u>
General Fund Levy (including private vouchers)	\$54,283,224.00	\$54,283,224.00
Capital Projects Levy	\$ 2,460,000.00	\$ 2,460,000.00
Referendum Debt Levy	\$15,132,252.00	\$ 6,440,252.00
Community Service Levy	<u>\$ 2,615,140.00</u>	<u>\$ 2,615,140.00</u>
Total Levy	<u>\$74,490,616.00</u>	<u>\$65,798,616.00</u>

- d. Referendum Passes: The proposed tax levy of \$74,490,616 represents an increase of 2.49% from last year. The levy rate (mill rate) is estimated to decrease from \$7.66 to \$7.10 per \$1,000 of equalized property value; a decrease of 7.26%. In addition, the tax levy in Fund 39 Referendum Debt includes \$8,692,000 for future debt payments.
- e. Referendum Fails: The proposed tax levy of \$65,798,616 represents a decrease of 9.47% from last year. The levy rate (mill rate) is estimated to decrease from \$7.66 to \$6.27 per \$1,000 of equalized property value; a decrease of 18.08%.

Instructional Impact: This budget maintains class sizes, staffing and curricular programming. General funds is not impacted in the current budget year under either alternative.

Administrative Recommendation: Adoption of the 2022-2023 budget in the alternative, consistent with the November 8, 2022 referendum results.

Contact: Holly Burr, 997-1399 ext. 2034

Board Action: October 24, 2022

ITEM FOR CONSIDERATION

Topic:	2022-2023 Tax Levy Certification
Background Information:	In mid-October the District received revenue limit calculations, equalization aid calculations, and other revenue estimates from the Department of Public Instruction. In addition, the Department of Revenue provided the District with our equalized valuation. This information allows the District to set the 2022-2023 tax levy.
Fiscal Note:	See attached documentation. The District has two referendums on the November 8, 2022 ballot. One for debt issuance for capital improvements and one for operations. If the capital referendum question (Question I) passes, the District would like to levy in part for future debt payments. The passing or failing of this question will impact the current year tax levy.
Administrative Recommendation:	To certify the 2022-2023 Tax Levy in the alternative, consistent with the results of the November 8, 2022 Referendum Election.
Instructional Impact:	NA
Contact Person(s):	Holly Burr, (920)997-1399 ext. 2034
Board Action:	October 24, 2022

ITEM FOR CONSIDERATION

TOPIC: Professional Educator New Hire(s)

BACKGROUND INFORMATION: The professional educators listed are recommended for contractual positions for the 2022-2023 school year:

<u>Name</u>	<u>Position</u>	<u>Location</u>	<u>FTE</u>	<u>Salary</u>	<u>Effective Date:</u>
Annie Levknecht	Special Ed-DHH	East	100%	\$45,469	10/31/22
Teresa C. Smith	Special Ed-AUT	Highlands	100%	\$45,196	10/3/22

Annie Levknecht received her Master of Science degree from Northeastern University with a major in Criminal Justice Leadership. She continued her education to obtain her special education certification through the CESA 6 RITE program. Ms. Levknecht is being hired for a “Temporary Assignment” under a one-year license with stipulations for the remainder of the 2022-2023 school year. Most recently, she served the Green Bay Area Public School District as Program Support Teacher.

Teresa C. Smith received her Master of Education degree from Arizona State University with a major in Curriculum and Instruction. Ms. Smith is being hired as a “Temporary Employee” for the remainder of the 2022-2023 school year. Most recently, she served the District as a Substitute Teacher.

FISCAL NOTE: As indicated above

ADMINISTRATIVE RECOMMENDATION: Approval

INSTRUCTIONAL IMPACT: The candidates listed above have been recommended by the administrator to whom they will report as the best candidates for the positions.

CONTACT PERSON: Julie King, (920) 997-1399 (ext. 2042)

10/24/22

ITEM FOR CONSIDERATION

TOPIC: Professional Educator Contract Change(s)

BACKGROUND INFORMATION: A contract change for the following individuals are recommended for the 2022-2023 school year:

<u>Name</u>	<u>Position</u>	<u>Location</u>	<u>FTE</u>	<u>Effective Date</u>
Jonathan J. Doden	Math	Wisconsin Connections	100% to 120%	10/18/22-1/20/23
Aaron J. Wegand	Technology Education	East	100% to 120%	8/24/22-1/20/23

FISCAL NOTE: As indicated above

ADMINISTRATIVE RECOMMENDATION: Approval

INSTRUCTIONAL IMPACT: These assignments will meet the needs of students.

CONTACT PERSON: Julie King, (920) 997-1399 (ext. 2042)

10/24/22

ITEM FOR CONSIDERATION

TOPIC: Professional Educator Retirement(s)

BACKGROUND INFORMATION: The following Professional Educators have submitted a letter of retirement effective the end of the first semester of the 2022-2023 school year.

Andrew K. Cross has been with the District for twenty-four and a half years, most recently as a Science Teacher at Einstein Middle School.

Gwen S.P. Davis has been with the District for sixteen and a half years, most recently as a Library Media Specialist at Franklin and Horizons Elementary Schools.

Lisa A. Larson has been with the District for thirty and a half years, most recently as a Special Education Teacher at West High School.

Darlene J. Londo has been with the District for twenty-four and a half years, most recently as a Business Education Teacher at East High School.

Riley H. McLennan has been with the District for six and a half years, most recently as a Special Education Teacher at Highlands Elementary School.

Kevin J. Reichardt has been with the District for twenty-seven and a half years, most recently as a Physical Education Teacher at East High School and Appleton eSchool.

FISCAL NOTE: Dependent upon replacements.

ADMINISTRATIVE RECOMMENDATION: Approval.

INSTRUCTIONAL IMPACT: Qualified replacements will be procured.

CONTACT PERSON: Julie King, 920-997-1399 (x2042)

10/24/22

ITEM FOR CONSIDERATION

TOPIC: Professional Educator Resignation(s)

BACKGROUND INFORMATION: The following Professional Educators have submitted a letter of resignation effective on the dates noted.

Nichole A. Hermes has been with the District for seven and a half years, most recently as a Kindergarten Teacher at Edison Elementary School. Ms. Hermes' resignation is effective at the end of the Tuesday, October 25, 2022 workday.

Krista E. Zachor has been with the District for two years, most recently as a Kindergarten Teacher at Berry Elementary School. Ms. Zachor's resignation is effective at the end of the Friday, October 28, 2022 workday.

FISCAL NOTE: Dependent upon replacements

ADMINISTRATIVE RECOMMENDATION: Approval

INSTRUCTIONAL IMPACT: Qualified replacements will be procured

CONTACT PERSON: Julie King, 920-997-1399 (ext. 2042)

10/24/22

ITEM OF INFORMATION

Topic: Culture of Health Care (6975): Standards and Curriculum Adoption

Background

Information: In February of 2022, the district received notification that a dual enrollment course, People Skills for Health Professional(#6970), was no longer offered at FVTC. This notification, along with the information gained through the Career & Technical Education Comprehensive Local Needs Assessment, informed our decision to look for other Health Science Pathway Courses and Dual Enrollment opportunities. FVTC offers a Culture of Health Care course that meets the needs of course sequencing and dual enrollment. Staff are required to take this course prior to teaching this as a dual enrollment course.

Fiscal Note: No fiscal responsibility as this is only a request to the curriculum. A request for the material will be coming in the future.

Instructional

Impact: AASD high school students will have the opportunity to build upon their knowledge of Careers within the Health Science pathway by developing the communication skills within a health care setting, exploring relationships and teamwork within healthcare and identifying standards of professionalism within the healthcare field.

Administrative

Recommendation: Approve as submitted.

Contact

Persons: Kristin Comerford, Coordinator Career Based Learning and Career & Technical Education, 832-6157 x 2187 comerfordkrist@ascd.k12.wi.us

Steve Harrison, Ph.D., Assistant Superintendent of AC&I, 832-6157 x2177, harrisonstepha@ascd.k12.wi.us



Culture of Health Care: Key Word Key Time (KWKT)

<p>WHY were changes made to the Health Science Pathway?</p>	<p>Changes were made to the CTE - Health Science Pathway to be responsive to:</p> <ul style="list-style-type: none"> (1) Students' opportunities to Dual Enrollment Courses. (2) Students' opportunities to course sequencing within a Pathway. <p>As part of Carl Perkins funding, a certified Career Pathways must meet specific components to qualify for funding specific to the Size, Scope, and Quality of a pathway. The Health Science Pathway must offer 3 out of the 5 components to qualify for funding:</p> <ul style="list-style-type: none"> ● At least two high school CTE Courses ● Work Based Learning option ● Dual Enrollment ● CTSO (Career Technical Student Organization) ● Industry Recognized Credential <p>The current course offering, People Skills for Health Professionals(#6970), is not being offered as a dual enrollment course and is no longer taught at FVTC. This course was Board approved in July of 2003. To ensure we are current with changes in Health Careers, the decision was made to seek out a different course for AASD students.</p> <p>The addition of the Culture of Health Care course will ensure we meet the requirement of two courses along with providing a dual enrollment offering within our Health Science Pathway.</p>
<p>WHAT changes were made?</p>	<p>The change that will be in effect for the 2023-24 School year:</p> <ul style="list-style-type: none"> ● Removal of course: People Skills for Health Professional(#6970) ● Offering: Culture of Health Care Course(#6975)
<p>HOW will the changes support student success?</p>	<p>A strong Health Science Pathway will support student success and provide:</p> <ul style="list-style-type: none"> ● Opportunities to explore the Health Science Pathway with a course sequencing of two courses. ● Dual Enrollment opportunity for students ● Ensure Perkins funding to support the Health Science Pathway

Culture of Healthcare (6975) Course Overview Curriculum Document

Course Description

This class introduces the culture of healthcare for students interested in working in various healthcare settings. Learners examine professionalism, interpersonal and written communication skills, problem-solving skills and patient privacy and confidentiality issues as they relate to healthcare.

Credits

.5

Prerequisites

Introduction to Health Occupations

Board Approved

Pending Board Approval (November 2022)

Revised

Required Assessments

District-wide, standards-based common summative assessments

Textbooks/Resources

Makely, S. (2017). Professionalism in Health Care - A Primer for Career Success [5th Ed.]. Pearson
ISBN: 978-0-13-441567-3.

Course Essential Understandings

As a result of successfully completing this course, students will understand that:

- The healthcare community needs to be explored and examined.
- Students can explore how to gain experience, knowledge, and skills to aid them in the healthcare setting.
- Employability skills are important in any healthcare setting.
- It is mandatory to protect patient privacy and confidentiality.
- They will be faced with different factors within decision making
- There is an organized process to solve problems in a healthcare setting to be applied.
- Demonstrating effective written communication skills in the healthcare setting is essential.
- Demonstrating effective interpersonal communication skills in the healthcare setting is necessary.
- Principles of customer service in the healthcare setting need to be integrated.
- Professional behaviors can start now by networking and making strong connections.
- Professional behavior as a member of the healthcare team needs to be demonstrated. .

Course Essential Questions

- What are the different sections/elements to explore within the healthcare setting?
- What different opportunities can I explore now to gain experience in the health care setting?
- What employability skills are most important in the health care setting?
- What are the national standards to protect individual health information?
- What decision-making factors and steps should I follow?
- How can I develop skillful communication in the healthcare setting?
- How is customer service applied throughout the healthcare process?
- How can what I do now help pave the way for my future in healthcare?

Unit Overviews

Unit Name	Unit Description	Unit Essential Question	Instructional Standards	Assessed Standards
Unit 1 - The Healthcare Industry and Your Role	Whether you are preparing for your first job or gaining the knowledge and skills you need for career advancement, you've made a good decision choosing a healthcare occupation. Working in health care offers lots of benefits and opportunities.	What are the four benefits of working in the healthcare industry? What are two reasons why healthcare workers must be aware of current trends and issues in the healthcare industry?	CD1: Students will consider, analyze, and apply an awareness of self, identity, and culture to identify skills and talents.	CD1a: Identify personal strengths, aptitudes, and passions.
Unit 2- Work Ethic and Performance	No job is insignificant and no worker is unimportant in health care. Most people are familiar with the critical roles that doctors, nurses, and pharmacies play in healthcare. But patients and the general public may not be familiar with the roles of caregivers such as medical assistants, nuclear medicine technologists, and occupational therapists, just to name a few. This unit will explore work ethic and job performance in all areas of health care.	Why do healthcare workers need to have a systems perspective? Why must healthcare workers function within the legal scope of practice for the state in which they are employed?	HSF4: Students will demonstrate how employability skills enhance their employment opportunities and job satisfaction.	HSF4a: Demonstrate personal traits of healthcare professionals and positive work behaviors for retaining employment in the healthcare industry.
Unit 3 - Personal Traits and the Health Care Professional	Professionalism brings together who you are as a person and how you contribute those traits in the workplace. Before you can achieve success "doing" something, you have to "be" something, and being a healthcare professional depends greatly on who you are as a person. It takes a long time to develop a good reputation and only a split second to lose it. Much of this comes down to your character and personal values.	How does your character affect your reputation as a healthcare professional? What are three important questions to ask yourself when making difficult ethical decisions?	HSF4: Students will demonstrate how employability skills enhance their employment opportunities and job satisfaction.	HSF4a: Demonstrate personal traits of healthcare professionals and positive work behaviors for retaining employment in the healthcare industry.

		What are three examples of complex ethical, moral, and legal dilemmas in health care?		
Unit 4 - Relationships, Teamwork, and Communication	It is important to think about how healthcare professionals work with other people. Your interactions with other people and the relationships you form with coworkers are the basis for success in the workplace. Interdependence is essential. No one person can do it all. Only groups of people working together can get the job done well.	<p>Explain the concept of interdependence among healthcare workers.</p> <p>What are three ways to strengthen relationships at work?</p> <p>What are the four essential elements for communication to take place?</p>	HSF2: Students will apply various methods of giving and obtaining health care information and communicate effectively both orally and in writing.	HSF2a: Apply the concepts of effective verbal and non-verbal communication in the healthcare setting.
Unit 5 - Cultural Competence and Patient Care	One of the challenges in forming effective working relationships is getting along with people who you might see as different from you. You're probably familiar with the term diversity as it relates to racial differences. Diversity includes other kinds of differences as well, based on cultural differences such as gender, age, or the era in which you grew up, ethnic background, sexual orientation, religious beliefs, socioeconomic status, physical or mental conditions, occupation, neighborhood, family size, language and more.	<p>How can bias result in health care disparities for members of minority cultural groups?</p> <p>What are ways to provide good customer service for hospitalized patients and their visitors?</p> <p>Why do healthcare workers need to be culturally competent?</p>	HSF4: Students will demonstrate how employability skills enhance their employment opportunities and job satisfaction.	HSF4a: Demonstrate personal traits of healthcare professionals and positive work behaviors for retaining employment in the healthcare industry.
Unit 6 - Professionalism and Your Personal Life	Good personal skills free you up to concentrate on your career. Many of your personal skills transfer to the workplace and influence your reputation as a professional. This includes your personal image, personal health and wellness, and the ability to manage your time, finances, and stress and adapt to change.	<p>Explain how personal skills affect your success as a healthcare worker.</p> <p>Describe how your personal image affects patient care.</p> <p>What is self-care so important for health care workers?</p>	LE1: Students will apply leadership in real-world, family, community, and business industry applications.	<p>LE1a: Implement leadership skills to accomplish team goals and objectives</p> <p>LE1c: Identify the role of community service and service learning in family, community, business and industry.</p>
Unit 7- The Practicum Experience	A practicum is a real-life learning experience obtained through working on-site in a healthcare facility while enrolled as a student. Schools and educational programs use different terms for the practicum experience. In this unit, we will explore different types of experiences such as clinicals, externship, internship, professional experiences, and so forth.	<p>What is the purpose of a practicum?</p> <p>What is the connection between your performance on a practicum and securing employment reference at graduation?</p> <p>What criteria should be considered when evaluating your performance and assigning a grade for your practicum?</p>	CD1: Students will consider, analyze, and apply an awareness of self, identity, and culture to identify skills and talents.	<p>CD1b: Demonstrate effective decision-making, problem-solving, and goal setting.</p> <p>CD1c: Interact effectively with others in similar and diverse teams</p> <p>CD1d: Apply a range of relevant decision-making strategies.</p>
Unit 8-Employment and Professional Development	Finding a job is the next step in applying what you've learned in school. Developing job-seeking skills will help you identify the best employment opportunities.	<p>What factors should you consider when identifying your occupational preferences?</p> <p>What are the characteristics of effective leaders?</p> <p>Why is it important to have a career advancement plan?</p>	<p>CD2: Students will identify the connection between educational achievement and work opportunities in order to reach personal and career goals.</p> <p>HSF4: Students will demonstrate how employability skills enhance their employment opportunities and job satisfaction</p>	<p>CD2a: Apply academic experiences to the world of work, inter-relationships, and the community.</p> <p>CD2b: Assess attitudes and skills that contribute to successful learning in school and across the lifespan.</p> <p>HSF4.c.6.h: Use multiple resources to locate healthcare job opportunities connected to career goals or plans.</p>

ITEM FOR CONSIDERATION

Topic: Budget Adoption for the 2022-2023 Fiscal Year

Background Information:

On October 24, 2022 a public budget hearing was held. At the public hearing Holly Burr, Executive Director of Finance for the District, presented the 2022-2023 budget. The presentation included projections of revenues, expenditures, and tax levy information for the 2022-2023 fiscal year, which began on July 1, 2022. The presentation included tax levy amounts and rates assuming that the capital referendum question on the November 8, 2022 ballot passes.

School boards must certify the tax levy on or before November 1 each year. Since we have a referendum on the November 8 ballot, administration is requesting that we adopt the 2022-2023 budget in the alternative, consistent with the November 8, 2022 referendum results.

Fiscal Note:

The budget is based on current revenue and tax levy data from the Wisconsin Department of Public Instruction, and falls within the state mandated revenue limits. Budget statistics include the following:

- a. The final budget of \$243,984,990 expenditures represents an increase of \$13,968,343 (6.07%) from 2021-2022 and does not change in either alternative.
 - Areas with increases in expenditures are private school vouchers (1.1 million), increases in employee compensation and benefits, and increases in contracted services for transportation, cleaning and food service.
- b. An overall decrease in revenue can be attributed to a reduction in the revenue limit imposed by state statute and in the alternative that the capital referendum (Question 1) does not pass, the levy amount for new debt is not included.

- c. Tax levies: This information is based on final revenue limits and equalization aid information.

	<u>Referendum Passes</u>	<u>Referendum Fails</u>
General Fund Levy (including private vouchers)	\$54,283,224.00	\$54,283,224.00
Capital Projects Levy	\$ 2,460,000.00	\$ 2,460,000.00
Referendum Debt Levy	\$15,132,252.00	\$ 6,440,252.00
Community Service Levy	<u>\$ 2,615,140.00</u>	<u>\$ 2,615,140.00</u>
Total Levy	<u>\$74,490,616.00</u>	<u>\$65,798,616.00</u>

- d. Referendum Passes: The proposed tax levy of \$74,490,616 represents an increase of 2.49% from last year. The levy rate (mill rate) is estimated to decrease from \$7.66 to \$7.10 per \$1,000 of equalized property value; a decrease of 7.26%. In addition, the tax levy in Fund 39 Referendum Debt includes \$8,692,000 for future debt payments.
- e. Referendum Fails: The proposed tax levy of \$65,798,616 represents a decrease of 9.47% from last year. The levy rate (mill rate) is estimated to decrease from \$7.66 to \$6.27 per \$1,000 of equalized property value; a decrease of 18.08%.

Instructional Impact: This budget maintains class sizes, staffing and curricular programming. General funds is not impacted in the current budget year under either alternative.

Administrative Recommendation: Adoption of the 2022-2023 budget in the alternative, consistent with the November 8, 2022 referendum results.

Contact: Holly Burr, 997-1399 ext. 2034

Board Action: October 24, 2022

**APPLETON AREA SCHOOL DISTRICT
BUDGET ADOPTION 2022-2023**

GENERAL FUND (FUND 10)	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
Beginning Fund Balance (Account 930 000)	43,018,273	50,744,887	59,583,238
Ending Fund Balance, Nonspendable (Acct. 935 000)	0	0	0
Ending Fund Balance, Restricted (Acct. 936 000)	0	0	0
Ending Fund Balance, Committed (Acct. 937 000)	0	0	0
Ending Fund Balance, Assigned (Acct. 938 000)	0	0	0
Ending Fund Balance, Unassigned (Acct. 939 000)	0	0	0
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	50,744,887	59,583,238	56,318,032
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0	0	0
Local Sources			
210 Taxes	58,246,609	59,280,333	54,283,224
240 Payments for Services	11,772	37,042	35,000
260 Non-Capital Sales	33,206	2,275	2,500
270 School Activity Income	0	111,193	112,500
280 Interest on Investments	37,449	74,639	75,000
290 Other Revenue, Local Sources	865,541	1,264,822	1,275,000
Subtotal Local Sources	59,194,577	60,770,304	55,783,224
Other School Districts Within Wisconsin			
310 Transit of Aids	0	0	0
340 Payments for Services	16,038,793	14,294,099	15,150,108
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	6,770	16,868	17,000
Subtotal Other School Districts within Wisconsin	16,045,563	14,310,967	15,167,108
Other School Districts Outside Wisconsin			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
Subtotal Other School Districts Outside Wisconsin	0	0	0
Intermediate Sources			
510 Transit of Aids	11,935	6,000	5,000
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	13,474	0	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	0	0	0
Subtotal Intermediate Sources	25,409	6,000	5,000
State Sources			
610 State Aid -- Categorical	1,218,757	1,170,496	1,160,000
620 State Aid -- General	94,513,750	94,770,375	98,423,124
630 DPI Special Project Grants	301,296	209,281	200,000
640 Payments for Services	0	0	0
650 Student Achievement Guarantee in Education (SAGE Grant)	1,323,633	1,945,784	1,950,000
660 Other State Revenue Through Local Units	0	0	0
690 Other Revenue	12,194,119	11,820,395	11,447,829
Subtotal State Sources	109,551,555	109,916,331	113,180,953

Federal Sources			
710 Federal Aid - Categorical	131,229	117,179	115,000
720 Impact Aid	0	0	0
730 DPI Special Project Grants	8,374,156	8,647,348	8,500,000
750 IASA Grants	2,069,454	2,061,971	2,060,000
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	602,986	2,137,575	1,300,000
790 Other Federal Revenue - Direct	0	0	0
Subtotal Federal Sources	11,177,825	12,964,073	11,975,000
Other Financing Sources			
850 Reorganization Settlement	0	0	0
860 Compensation, Fixed Assets	5,914	7,870	7,500
870 Long-Term Obligations	0	0	0
Subtotal Other Financing Sources	5,914	7,870	7,500
Other Revenues			
960 Adjustments	61,284	74,050	40,000
970 Refund of Disbursement	111,293	108,602	10,000
980 Medical Service Reimbursement	106,665	253,415	250,000
990 Miscellaneous	196,990	272,404	250,000
Subtotal Other Revenues	476,232	708,471	550,000
TOTAL REVENUES & OTHER FINANCING SOURCES	196,477,075	198,684,016	196,668,785
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	41,693,320	36,658,367	38,857,869
120 000 Regular Curriculum	33,485,088	34,176,717	36,227,320
130 000 Vocational Curriculum	3,807,584	3,756,759	3,982,165
140 000 Physical Curriculum	3,576,710	3,574,746	3,789,231
160 000 Co-Curricular Activities	1,596,374	2,123,025	2,250,407
170 000 Other Special Needs	7,181,743	7,319,936	7,759,132
Subtotal Instruction	91,340,818	87,609,550	92,866,123
Support Sources			
210 000 Pupil Services	8,061,522	8,063,567	8,547,381
220 000 Instructional Staff Services	9,769,824	10,247,094	10,861,920
230 000 General Administration	1,617,464	965,725	1,014,011
240 000 School Building Administration	9,662,082	9,883,467	10,476,475
250 000 Business Administration	20,071,924	22,454,313	23,801,572
260 000 Central Services	2,716,799	3,250,922	3,445,977
270 000 Insurance & Judgments	1,358,577	1,214,831	1,287,721
280 000 Debt Services	0	3,144,882	3,333,575
290 000 Other Support Services	8,479,186	6,940,037	7,356,439
Subtotal Support Sources	61,737,379	66,164,838	70,125,071
Non-Program Transactions			
410 000 Inter-fund Transfers	23,466,929	22,023,428	22,001,893
430 000 Instructional Service Payments	12,124,973	13,955,638	14,865,904
490 000 Other Non-Program Transactions	80,362	92,211	75,000
Subtotal Non-Program Transactions	35,672,264	36,071,277	36,942,797
TOTAL EXPENDITURES & OTHER FINANCING USES	188,750,461	189,845,665	199,933,991

SPECIAL PROJECT FUNDS (FUNDS 21, 29)			
900 000 Beginning Fund Balance	1,071,505	1,555,402	1,068,279
900 000 Ending Fund Balance	1,555,402	1,068,279	1,068,279
REVENUES & OTHER FINANCING SOURCES	2,234,046	3,042,302	3,500,000
100 000 Instruction	1,056,423	1,836,330	1,850,000
200 000 Support Services	693,727	1,693,095	1,650,000
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	1,750,149	3,529,425	3,500,000

SPECIAL EDUCATION FUND (FUND 27)	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
900 000 Beginning Fund Balance	0	0	0
900 000 Ending Fund Balance	0	0	0
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	21,907,440	20,523,428	22,001,893
Local Sources			
240 Payments for Services	0	0	0
260 Non-Capital Sales	0	0	0
270 School Activity Income	0	0	0
290 Other Revenue, Local Sources	49,090	4,637	4,500
Subtotal Local Sources	49,090	4,637	4,500
Other School Districts Within Wisconsin			
310 Transit of Aids	0	0	0
340 Payments for Services	240,800	315,272	325,000
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
Subtotal Other School Districts within Wisconsin	240,800	315,272	325,000
Other School Districts Outside Wisconsin			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
Subtotal Other School Districts Outside Wisconsin	0	0	0
Intermediate Sources			
510 Transit of Aids	7,941	12,727	12,500
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	0	0	0
590 Other Intermediate Sources	0	0	0
Subtotal Intermediate Sources	7,941	12,727	12,500
State Sources			
610 State Aid -- Categorical	8,397,423	9,302,349	10,325,607
620 State Aid -- General	200,789	174,341	175,000
630 DPI Special Project Grants	0	0	0
640 Payments for Services	0	0	0
650 Achievement Gap Reduction (AGR grant)	0	0	0
690 Other Revenue	0	0	0
Subtotal State Sources	8,598,212	9,476,690	10,500,607
Federal Sources			
710 Federal Aid - Categorical	0	0	0
730 DPI Special Project Grants	3,773,000	4,262,590	4,250,000
750 IASA Grants	0	0	0
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	1,028,306	2,153,695	1,500,000
790 Other Federal Revenue - Direct	0	0	0
Subtotal Federal Sources	4,801,306	6,416,285	5,750,000
Other Financing Sources	0	0	0
860 Compensation, Fixed Assets	0	0	0
870 Long-Term Obligations	0	0	0
Subtotal Other Financing Sources	0	0	0
Other Revenues			
960 Adjustments	0	0	0
970 Refund of Disbursement	0	0	0
990 Miscellaneous	0	0	0
Subtotal Other Revenues	0	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	35,604,788	36,749,039	38,594,500

EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0	0	0
120 000 Regular Curriculum	0	0	0
130 000 Vocational Curriculum	0	0	0
140 000 Physical Curriculum	0	0	0
150 000 Special Education Curriculum	28,168,597	28,639,634	30,076,615
160 000 Co-Curricular Activities	0	0	0
170 000 Other Special Needs	71,991	75,445	77,000
Subtotal Instruction	28,240,588	28,715,079	30,153,615
Support Sources			
210 000 Pupil Services	3,845,853	4,238,768	4,455,706
220 000 Instructional Staff Services	1,163,176	954,213	1,001,924
230 000 General Administration	6,981	450	500
240 000 School Building Administration	0	0	0
250 000 Business Administration	2,088,644	2,162,573	2,270,702
260 000 Central Services	5,330	2,688	2,825
270 000 Insurance & Judgments	0	0	0
280 000 Debt Services	0	0	0
290 000 Other Support Services	0	0	0
Subtotal Support Sources	7,109,984	7,358,692	7,731,657
Non-Program Transactions			
410 000 Inter-fund Transfers	0	0	0
430 000 Instructional Service Payments	254,216	675,268	709,228
490 000 Other Non-Program Transactions	0	0	0
Subtotal Non-Program Transactions	254,216	675,268	709,228
TOTAL EXPENDITURES & OTHER FINANCING USES	35,604,788	36,749,039	38,594,500

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	3,838,561	3,856,695	3,564,706
900 000 ENDING FUND BALANCES	3,856,695	3,564,706	12,256,706
TOTAL REVENUES & OTHER FINANCING SOURCES	21,588,313	8,827,575	15,132,252
281 000 Long-Term Capital Debt	9,306,795	9,119,564	6,440,252
282 000 Refinancing	12,263,384	0	0
283 000 Operational Debt	0	0	0
285 000 Post Employment Benefit Debt	0	0	0
289 000 Other Long-Term General Obligation Debt	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	21,570,179	9,119,564	6,440,252
842 000 INDEBTEDNESS, END OF YEAR	15,196,000	6,360,000	100,000,000

CAPITAL PROJECTS FUND (FUNDS 41, 46)			
900 000 Beginning Fund Balance	3,598,385	5,651,474	6,473,509
900 000 Ending Fund Balance	5,651,474	6,473,509	3,933,509
TOTAL REVENUES & OTHER FINANCING SOURCES	3,961,403	3,964,055	2,460,000
100 000 Instructional Services	0	0	0
200 000 Support Services	1,908,314	3,142,020	5,000,000
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	1,908,314	3,142,020	5,000,000

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	2,980,280	3,471,204	6,486,219
900 000 ENDING FUND BALANCE	3,471,204	6,486,219	6,186,219
TOTAL REVENUES & OTHER FINANCING SOURCES	4,726,544	10,171,147	9,600,000
200 000 Support Services	4,235,620	7,156,132	9,900,000
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	4,235,620	7,156,132	9,900,000

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	1,223,051	611,131	592,643
900 000 ENDING FUND BALANCE	611,131	592,643	592,643
TOTAL REVENUES & OTHER FINANCING SOURCES	1,958,468	2,479,743	2,618,140
200 000 Support Services	1,188,230	1,048,718	1,166,060
300 000 Community Services	1,382,156	1,449,513	1,452,080
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	2,570,387	2,498,231	2,618,140

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
GROSS TOTAL EXPENDITURES -- ALL FUNDS	256,389,898	252,040,076	265,986,883
Interfund Transfers (Source 100) - ALL FUNDS	23,407,440	22,023,428	22,001,893
Refinancing Expenditures (FUND 30)	12,263,384	0	0
NET TOTAL EXPENDITURES -- ALL FUNDS	220,719,074	230,016,648	243,984,990
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		4.21%	6.07%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
General Fund	58,235,931	59,279,569	54,283,224
Referendum Debt Service Fund	7,659,217	7,618,603	15,132,252
Non-Referendum Debt Service Fund	1,418,475	849,542	0
Capital Expansion Fund	2,460,000	2,460,000	2,460,000
Community Service Fund	1,957,515	2,475,320	2,615,140
TOTAL SCHOOL LEVY	71,731,138	72,683,034	74,490,616
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		1.33%	2.49%
MIL RATE	7.96	7.66	7.10

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

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
Current debt in the amount of \$6,360,000 will be paid off in February 2023.	(6,360,000)
NEW PROGRAMS	FINANCIAL IMPACT
If the two referendum questions on the November ballott pass, new debt in an estimated amount of \$100,000,000 would be issued in 2022-2023.	100,000,000

APPLETON AREA SCHOOL DISTRICT

2022-2023 OVERALL BUDGET SUMMARY

as of 10.17.2022

FUND 10	Audited	Unaudited	Budget	Increase/	
REVENUE & EXPENDITURES	2020-2021	2021-2022	2022-2023	Decrease	Percent
REVENUES					
Local	59,194,577	60,770,304	55,783,224	(4,987,080)	-8.21%
Interdistrict	16,045,563	14,310,967	15,167,108	856,141	5.98%
State	109,576,964	109,916,331	113,180,953	3,264,622	2.97%
Federal	11,177,825	12,964,073	11,975,000	(989,073)	-7.63%
Other	482,146	716,341	557,500	(158,841)	-22.17%
TOTAL FUND 10 REVENUES (ALL)	\$ 196,477,075	\$ 198,678,016	196,663,785	\$ (2,014,231)	-1.01%
EXPENDITURES					
Salaries	81,639,483	82,681,524	85,682,863	3,001,339	3.63%
Benefits	34,805,440	34,495,025	37,703,062	3,208,037	9.30%
Purchased Services	36,951,129	39,281,247	43,306,082	4,024,835	10.25%
Non-Capital Objects	9,743,406	6,179,655	6,314,090	134,435	2.18%
Capital Objects	515,683	439,717	500,000	60,283	13.71%
Debt Retirement	-	3,144,882	3,026,000	(118,882)	-3.78%
Insurance & Judgments	1,418,066	1,214,832	1,050,000	(164,832)	-13.57%
Interfund Transfers	23,407,440	22,023,428	22,001,893	(21,535)	-0.10%
Dues/Other	269,814	385,355	350,000	(35,355)	-9.17%
Grants*	11,213,446	10,547,183	10,500,000		
TOTAL FUND 10 EXPENDITURES	\$ 188,750,461	\$ 189,845,665	199,933,991	\$ 10,088,326	5.31%
FUND 10 NET REVENUES (EXPENSES)	\$ 7,726,614	\$ 8,832,351	\$ (3,270,206)		
OTHER FUND REVENUES/EXPENDITURES					
Fund 21 & 29 -- Other Special Projects	1,750,149	3,529,425	3,500,000	(29,425)	-0.83%
Fund 27 -- Special Education	35,604,788	36,749,039	38,594,500	1,845,461	5.02%
Fund 38 -- Non-Referendum Debt	1,418,475	1,421,275	-	(1,421,275)	-100.00%
Fund 39 -- Referendum Debt	7,888,320	7,698,289	6,440,252	(1,258,037)	-16.34%
Fund 41 -- Capital Projects	1,908,314	3,142,020	5,000,000	1,857,980	59.13%
Fund 46 -- Capital Projects	-	-	-	-	0.00%
Fund 50 -- Food Service	4,235,620	7,156,132	9,900,000	2,743,868	38.34%
Fund 80 -- Community Service	2,570,387	2,498,230	2,618,140	119,910	4.80%
Interfund Transfers	(23,407,440)	(22,023,428)	(22,001,893)	21,535	-0.10%
TOTAL OTHER FUND EXPENDITURES	\$ 31,968,613	\$ 40,170,982	44,050,999	\$ 3,880,017	9.66%
TOTAL ALL FUNDS EXPENDITURE SUMMARY	\$ 220,719,074	\$ 230,016,647	\$ 243,984,990	\$ 13,968,343	6.07%

*Amounts are included in salaries, benefits, purchased services, and non-capital objects above. Shown here only as reference.

2022-2023 REVENUE LIMIT/TAX LEVY

(Total of General State Aid and Local Property Taxes Only)

	Referendum fails.			Referendum passes.	
	2021-2022 FINAL	2022-2023 ESTIMATE	CHANGE from 2021-22	2022-2023 ESTIMATE	CHANGE from 2021-22
Revenue Per Member	\$ 10,251	\$ 10,256	\$ 4	\$ 10,256	\$ 4
Membership	14,381	14,106	(275)	14,106	(275)
Revenue Limit w/Hold Harmless - No Exemptions	\$ 150,611,866	\$ 147,485,270	(3,126,596)	\$ 147,485,270	(3,126,596)
Private School Vouchers	\$ 4,520,772	\$ 5,612,335	1,091,563	\$ 5,612,335	1,091,563
Other Exemptions	\$ 3,364,072	\$ 3,196,572	(167,500)	\$ 3,196,572	(167,500)
Revenue Limit with Exemptions	\$ 158,496,710	\$ 156,294,177	\$ (2,202,533)	\$ 156,294,177	\$ (2,202,533)
Percent Change			-1.39%		-1.39%
<i>Equalization Aid</i>	\$ 94,770,375	\$ 98,423,124	\$ 3,652,749	\$ 98,423,124	\$ 3,652,749
<i>Computer Aid</i>	663,148	663,541	\$ 393	663,541	\$ 393
<i>Personal Property Aid</i>	463,825	464,288	\$ 463	464,288	\$ 463
<i>Total Rev Limit Aid</i>					
Allowable Limited Revenue	\$62,599,362	\$56,743,224	\$ (5,856,138)	\$56,743,224	\$ (5,856,138)
<i>Property Tax Distribution</i>					
General Fund w/o Private Vouchers	54,758,797	48,670,889	(6,087,908)	48,670,889	(6,087,908)
Rate	5.77	4.64	(1)	4.64	(1.13)
Private School Vouchers	4,520,772	5,612,335	1,091,563	5,612,335	1,091,563
Rate	0.48	0.53	0	0.53	0.06
Non-Referendum Debt	849,542	-	(849,542)	-	(849,542)
Rate	0.09	0.00	(0)	0.00	(0.09)
Capital Projects	2,460,000	2,460,000	-	2,460,000	-
Rate	0.26	0.23	(0)	0.23	(0.02)
Total Limited Revenue	\$62,589,111	\$56,743,224	(5,845,887)	\$56,743,224	-\$5,845,887
<i>Taxes Outside of the Revenue Limit</i>					
Referendum Debt	7,618,603	6,440,252	(1,178,351)	15,132,252	7,513,649
Rate	0.80	0.61	(0)	1.44	0.64
Community Service	2,475,320	2,615,140	139,820	2,615,140	139,820
Rate	0.26	0.25	(0)	0.25	(0.01)
Prior Year Levy Chargeback	-	-	-	-	-
Total Property Tax Revenue	\$ 72,683,034	\$ 65,798,616	(6,884,418)	\$ 74,490,616	1,807,582
Percent increase/decrease			-9.47%		2.49%
Total Tax Rate (Mil Rate)	\$ 7.66	\$ 6.27	\$ (1.38)	\$ 7.10	\$ (0.56)
Percent Change			-18.08%		-7.26%
Equalized Valuation	\$ 9,493,679,888	\$ 10,491,604,760	\$ 10,491,604,760	\$ 10,491,604,760	\$ 997,924,872
			10.51%		10.51%
Total Revenue Limit Increase(Decrease)			\$ (2,202,533)		\$ (2,202,533)

as of 10/17/2022

Levy Year	Levy Amount	Equalize Value	Tax Rate	
2012-13	\$63,284,286	\$6,793,167,459	\$9.33	
2013-14	\$64,051,867	\$6,815,489,181	\$9.40	
2014-15	\$66,200,286	\$6,936,192,827	\$9.54	
2015-16	\$67,986,304	\$7,079,269,550	\$9.60	
2016-17	\$65,736,356	\$7,252,328,337	\$9.06	
2017-18	\$67,117,968	\$7,648,631,179	\$8.78	
2018-19	\$68,347,217	\$7,877,234,972	\$8.68	
2019-20	\$69,809,775	\$8,390,434,565	\$8.32	
2020-21	\$71,731,138	\$9,014,775,214	\$7.96	
2021-22	\$72,683,034	\$9,493,679,888	\$7.66	
2022-23	\$65,798,616	\$10,491,604,760	\$6.27	Referendum Fails
2022-23	\$74,490,616	\$10,491,604,760	\$7.10	Referendum Passes

ITEM FOR CONSIDERATION

Topic:	2022-2023 Tax Levy Certification
Background Information:	In mid-October the District received revenue limit calculations, equalization aid calculations, and other revenue estimates from the Department of Public Instruction. In addition, the Department of Revenue provided the District with our equalized valuation. This information allows the District to set the 2022-2023 tax levy.
Fiscal Note:	See attached documentation. The District has two referendums on the November 8, 2022 ballot. One for debt issuance for capital improvements and one for operations. If the capital referendum question (Question I) passes, the District would like to levy in part for future debt payments. The passing or failing of this question will impact the current year tax levy.
Administrative Recommendation:	To certify the 2022-2023 Tax Levy in the alternative, consistent with the results of the November 8, 2022 Referendum Election.
Instructional Impact:	NA
Contact Person(s):	Holly Burr, (920)997-1399 ext. 2034
Board Action:	October 24, 2022

APPLETON AREA SCHOOL DISTRICT

2023 TAX LEVY DISTRIBUTION - Referendum Passes

		FUND	10	41	TOTAL REVENUE LIMIT LEVIES	39	80	TOTAL OTHER LEVIES	TOTAL LEVY
		DESC	General	Capital Expense		Referendum Debt	Community Services		
		TOTAL	54,283,224.00	2,460,000.00	56,743,224.00	15,132,252.00	2,615,140.00	17,747,392.00	74,490,616.00
COUNTY	MUNICIPALITY								
CALUMET	C APPLETON	8.0260%	4,356,752.65	197,438.74	4,554,191.40	1,214,509.28	209,890.23	1,424,399.50	5,978,590.90
OUTAGAMIE	C APPLETON	56.6193%	30,734,766.55	1,392,834.10	32,127,600.66	8,567,771.00	1,480,673.24	10,048,444.25	42,176,044.90
WINNEBAGO	C APPLETON	0.1574%	85,422.85	3,871.18	89,294.03	23,812.88	4,115.32	27,928.20	117,222.24
		64.8026%	35,176,942.06	1,594,144.03	36,771,086.09	9,806,093.16	1,694,678.79	11,500,771.95	48,271,858.04
CALUMET	V HARRISON	1.8130%	984,166.45	44,600.33	1,028,766.78	274,350.96	47,413.05	321,764.01	1,350,530.79
CALUMET	C MENASHA	2.2445%	1,218,360.76	55,213.51	1,273,574.28	339,636.09	58,695.56	398,331.65	1,671,905.92
OUTAGAMIE	T BUCHANAN	0.0000%	-	-	-	-	-	-	-
OUTAGAMIE	T GRAND CHUTE	30.8409%	16,741,430.09	758,685.93	17,500,116.01	4,666,921.39	806,532.48	5,473,453.87	22,973,569.88
OUTAGAMIE	V FOX CROSSING	0.0027%	1,440.43	65.28	1,505.71	401.54	69.39	470.94	1,976.65
OUTAGAMIE	V LITTLE CHUTE	0.2133%	115,805.76	5,248.07	121,053.83	32,282.57	5,579.04	37,861.61	158,915.44
WINNEBAGO	V FOX CROSSING	0.0830%	45,078.44	2,042.86	47,121.30	12,566.28	2,171.69	14,737.97	61,859.28
		100.0000%	54,283,224.00	2,460,000.00	56,743,224.00	15,132,252.00	2,615,140.00	17,747,392.00	74,490,616.00

2023 TAX LEVY DISTRIBUTION - Referendum Fails

		FUND	10	41	TOTAL REVENUE LIMIT LEVIES	39	80	TOTAL OTHER LEVIES	TOTAL LEVY
		DESC	General	Capital Expense		Referendum Debt	Community Services		
		TOTAL	54,283,224.00	2,460,000.00	56,743,224.00	6,440,252.00	2,615,140.00	9,055,392.00	65,798,616.00
COUNTY	MUNICIPALITY								
CALUMET	C APPLETON	8.0260%	4,356,752.65	197,438.74	4,554,191.40	516,892.38	209,890.23	726,782.61	5,280,974.00
OUTAGAMIE	C APPLETON	56.6193%	30,734,766.55	1,392,834.10	32,127,600.66	3,646,423.83	1,480,673.24	5,127,097.08	37,254,697.73
WINNEBAGO	C APPLETON	0.1574%	85,422.85	3,871.18	89,294.03	10,134.71	4,115.32	14,250.03	103,544.06
		64.8026%	35,176,942.06	1,594,144.03	36,771,086.09	4,173,450.93	1,694,678.79	5,868,129.71	42,639,215.80
CALUMET	V HARRISON	1.8130%	984,166.45	44,600.33	1,028,766.78	116,763.15	47,413.05	164,176.19	1,192,942.97
CALUMET	C MENASHA	2.2445%	1,218,360.76	55,213.51	1,273,574.28	144,548.35	58,695.56	203,243.90	1,476,818.18
OUTAGAMIE	T BUCHANAN	0.0000%	-	-	-	-	-	-	-
OUTAGAMIE	T GRAND CHUTE	30.8409%	16,741,430.09	758,685.93	17,500,116.01	1,986,231.12	806,532.48	2,792,763.60	20,292,879.61
OUTAGAMIE	V FOX CROSSING	0.0027%	1,440.43	65.28	1,505.71	170.90	69.39	240.29	1,746.00
OUTAGAMIE	V LITTLE CHUTE	0.2133%	115,805.76	5,248.07	121,053.83	13,739.39	5,579.04	19,318.43	140,372.26
WINNEBAGO	V FOX CROSSING	0.0830%	45,078.44	2,042.86	47,121.30	5,348.18	2,171.69	7,519.87	54,641.17
		100.0000%	54,283,224.00	2,460,000.00	56,743,224.00	6,440,252.00	2,615,140.00	9,055,392.00	65,798,616.00

Success for
Every Student,
Every Day



**Appleton Area School District
Operational Expectations Monitoring Report
OE-5 Financial Planning**

SUPERINTENDENT CERTIFICATION:

With respect to Operational Expectations Policy 5, Financial Planning, the Superintendent certifies that the following information is accurate and complete, and the District is:

Compliant

Compliant with the exceptions noted

Non-Compliant

Executive Summary/Analysis:

The adoption of OE-5 solidified a budgeting process already in place for many years for the District but delineated some requirements. Business Services moved to improve the process by changing the timing of some events during the year so as to not conflict with busy times at the schools or departments and better align with state requirements and local timelines.

Notes or exceptions, if any:

All but one of the 8 indicators in Financial Planning are compliant.

OE – 5.8 The Superintendent may not recommend a budget that plans for the expenditure in any fiscal year of more funds than are conservatively projected to be available during the year.

The proposed budget for 2022-2023 is not a balanced budget. Budgeting for a shortfall is not normal practice for the District and is only being recommended under extenuating circumstances.

There was no adjustment to the revenue limit for two years (2021-22 and 2022-23). This will result in over \$3 million less revenue through the revenue limit formula for the current budget year (2022-2023). Without making adjustments to programs or staffing, this will leave the District with a deficit budget for the 2022-23 year in the range of \$3.0 - 3.5 million. Due to the current balance in the General Fund (Fund 10) fund balance it is in the best interest of the District to utilize a portion of these funds to cover the expected shortfall for the year and reduce fund balance slightly.

The fund balance in the District's General Fund (Fund 10) for the last audited year (2020-2021) was \$50,744,887. The fund balance is expected to increase to \$59,583,238 for the year ended (2021-2022) which is nearly 30% of budgeted expenditures. Per policy we would like to maintain a fund balance between 20%-25%.

Signed: _____
Superintendent

Date: _____

BOARD ACTION:

With respect to Operational Expectations Policy 5, Financial Planning, the Board finds that the District is:

___ **Compliant**

___ **Compliant with the exceptions noted**

___ **Non-Compliant**

Commendations and/or Recommendations, if any:

See Board Comment under 5.8 _____

Signed: _____
Board President

Date: _____

Document submitted: _____

Re-submitted: _____

OE – 5 Financial Planning	Superintendent	
<p>The Superintendent shall develop and maintain a multi-year financial plan that is related directly to the Board’s Results priorities and Operational Expectations (OE) and that avoids long-term fiscal risk to the district.</p>	In Compliance	Not In Compliance
<p>SUPERINTENDENT Interpretation: The Board values budgets that ensure reasonable progress in its Results Policies and compliance with its Operational Expectations Policies while maintaining a solid financial standing.</p> <ul style="list-style-type: none"> ● Multi-year financial plan shall mean a budget that balances revenues and expenditures over two years consisting of the current and subsequent year and maintains adequate fund balance. ● Related directly shall mean that the financial plan shall reflect the priorities and goals outlined in the Board’s Results and OE policies. ● Long-term shall mean a period of two years consisting of the current and subsequent year. ● Avoid fiscal risk means to mitigate potential situations that may result in the inability to meet financial obligations. 		
<p>OE – 5.1 The Superintendent will develop a budget that is in a summary format understandable to the Board and presented in a manner that allows the Board to understand the relationship between the budget and the Results priorities and any Operational Expectations for the year.</p>	In Compliance	Not In Compliance
<p>SUPERINTENDENT Interpretation:</p> <ul style="list-style-type: none"> ● Summary format understandable to the Board shall mean the budget will be presented to the Board prior to adoption in sections that are clear and laid out simply. The budget will include an executive summary that will outline the key aspects of the budget. It will also include a section that will outline the District goals and selected Operational Expectations and the expenditures related to each goal or Operational Expectation. This section will demonstrate how the budget is allocated to achieve the Board’s priorities for student achievement and how monies will address goals identified to be addressed in District operations. 		
<p>SUPERINTENDENT Indicators of Compliance:</p> <p>We will know we are compliant when:</p>		

<ul style="list-style-type: none"> • The budget contains an executive summary that outlines the key aspects of the budget, and it includes a section that outlines the District goals and selected Operational Expectations and the expenditures related to each Operational Expectation. • The budget developed contains the Board’s Results priorities. • The Board demonstrates its understanding of this part of the budget through a positive response on a budget survey. <p>SUPERINTENDENT Evidence of Compliance:</p> <ul style="list-style-type: none"> • A budget booklet is produced every year prior to the annual public budget hearing in October. This booklet includes an executive summary outlining key aspects of the budget and changes from the prior year. The 2022-2023 budget booklet is attached here and the executive summary is on pages 4 and 5. • Every department is responsible for setting its budget within the allocations provided. Requests for additional funding are reviewed with the Superintendent or Leadership Team as appropriate and must align with set goals and the Board’s Results priorities. The 2022-2023 budget includes the following items related to these priorities: <ul style="list-style-type: none"> ○ continued support for literacy coaches, instructional coaches, and math interventionists ○ funding for a literacy audit to be completed by CESA 6 ○ funding for developing standards-based courses in grades 7-12 ○ \$1 million in additional funding for curriculum and materials (originally earmarked from the Governor’s Get Kids Ahead initiative) • Board understanding of the fiscal aspects of running the District are imperative for effective governing. In 2022 Board members were asked to complete a survey on their understanding of various aspects of school funding and budgets. A copy of the survey is included here. Unfortunately we only received two responses and would suggest revisiting how we want to monitor this indicator. 	<p>X</p> <p>X</p> <p>X</p>	
<p>Board Comments:</p>		
<p>OE – 5.2 The Superintendent will develop a budget that credibly describes revenues and expenditures.</p>	<p>In Compliance</p>	<p>Not In Compliance</p>

<p>SUPERINTENDENT Interpretation:</p> <ul style="list-style-type: none"> ● Credibly describes revenue and expenditures shall mean in a manner that is accurate, verifiable, realistic and reliably accounts for all monies received and spent by the District. 		
<p>SUPERINTENDENT Indicators of Compliance:</p> <p>We will know we are compliant when:</p> <ul style="list-style-type: none"> ● We have a Board adopted budget that is in compliance with Statute 65.90 (general state statute on budget requirements). ● Revenue Limits have been verified by the Wisconsin Department of Public Instruction. ● Budgeted expenditures include Board of Education approved salary and benefit adjustments, and include expected expenditures of departments and schools aligned with results priorities and operational expectations. Department and school budgets will be approved by assistant superintendents and reported to the Board. <p>SUPERINTENDENT Evidence of Compliance:</p> <ul style="list-style-type: none"> ● The procedures which common, union high and unified school districts should follow in formulating a budget, holding a public hearing and adopting a budget are set forth in s. 65.90, Wis. Stats. The WI Department of Public Instruction monitors school district compliance with s. 65.90, Wis. Stats.(general state statute on budget requirements). DPI also offers guidance from process overview to Hearing adoption and timeline and assistance through worksheets and tutorials. For more information see: https://dpi.wi.gov/sfs/finances/budgeting/overview. The steps involved in these required procedures are summarized as follows: <ul style="list-style-type: none"> ● Step #1 The Staff and School Board create a proposed budget that identifies expected revenues, expenditures and fund balances for the budgeted year in addition to the two fiscal years preceding the budgeted fiscal year. Budget detail is based upon the Wisconsin Uniform Financial Reporting Requirements (WUFAR) hierarchy of accounts. ● Step #2 A class 1 notice (one publication) is published which contains a summary of the proposed budget described in step #1 above, notice of where the detailed budget may be examined and notice of the time and place of the public hearing. Attached here is the notice that appeared in the Sunday, October 9, 2022 edition of the Post-Crescent. ● Step #3 The public hearing is held, at which time residents of the district have an opportunity to comment on the proposed budget. Last year’s meeting minutes are attached here. 	<p>X</p> <p>X</p> <p>X</p>	

<ul style="list-style-type: none"> ● Step #4 The school board shall adopt a budget at a school board meeting scheduled after the public hearing on the proposed budget and no later than the meeting in which the school board sets the annual tax levy amount. This adopted budget is commonly referred to as the legally adopted original budget. Attached here are the minutes from the 2021 Board meeting at which the budget was adopted and tax levy approved. ● Revenue limits are finalized by DPI in the spring of each year. Attached here is the final revenue limit calculation for 2021-2022. Preliminary worksheets are completed periodically throughout the budgeting process. Attached here is the most recent (10.14.22) document for the 2022-2023 year. Revenue Limit estimate 2022 Final is our working document for revenue limit and tax levy summary. ● Budgeted expenditures include Board of Education approved salary and benefit adjustments and include expected expenditures of departments and schools aligned with results priorities and operational expectations. <ul style="list-style-type: none"> ○ Attached here is the item for consideration for approval of salary increases for ASU/Sec/Mntn/Para, Prof Educator, and Admin. ○ Attached here is the item for consideration for approval of health benefit changes. ○ Attached here is the budget summary for Fund 10 salaries and benefits showing totals for the last two years and the 2022-2023 budgeted amounts in these categories. ○ Attached here is the budget summary for the school sites and main District departments. 		
<p>Board Comments:</p>		
<p>OE – 5.3 The Superintendent will develop a budget that shows the amount spent in each budget category for the most recently completed fiscal year, the amount budgeted for the current fiscal year, and the amount budgeted for the next fiscal year.</p>	In Compliance	Not In Compliance
<p>SUPERINTENDENT Interpretation:</p> <ul style="list-style-type: none"> ● Budget shall mean planned revenues and expenditures over a two-year period of time and actual revenues over the most recently completed fiscal year. ● Category shall mean by fund, program and object as described by the Wisconsin Uniform Financial Accounting Requirements. 		

<ul style="list-style-type: none"> ● Most recently completed fiscal year shall mean the period of time from 1 July to 30 June of the prior year. ● Current fiscal year shall mean the period of time from 1 July to 30 June of the current year. ● Next fiscal year shall mean the period of time from 1 July to 30 June of the following fiscal year. 		
<p>SUPERINTENDENT Indicators of Compliance:</p> <p>We will know we are compliant when:</p> <ul style="list-style-type: none"> ● A preliminary budget is presented that includes the amount expended for the most recently completed fiscal year (audited), the amount budgeted for the current fiscal year, and the amount estimated to be expended for the current fiscal year and the amount budgeted for the next fiscal year. ● The budget is presented in a format that itemizes expenditures of the district by fund, location, and object. <p>SUPERINTENDENT Evidence of Compliance:</p> <ul style="list-style-type: none"> ● Attached here is the preliminary budget that appeared in the Sunday, October 9, 2022 edition of the Post-Crescent. Budget presentation includes the last audited year (2020-2021) currently completed year (2021-2022) and the proposed budget for the current year (2022-2023). ● Attached here is the proposed budget summarized by object categories. This budget includes amounts for site budgets and department budgets, summarized here. 	<p>X</p> <p>X</p>	
<p>Board Comments:</p>		
<p>OE – 5.4 The Superintendent will develop a budget that discloses budget planning assumptions.</p>	<p>In Compliance</p>	<p>Not In Compliance</p>
<p>SUPERINTENDENT Interpretation:</p> <ul style="list-style-type: none"> ● Budget planning assumptions shall mean factors considered and assumed in order to compile the budget. 		
<p>SUPERINTENDENT Indicators of Compliance:</p>		

<p>We will know we are compliant when:</p> <ul style="list-style-type: none"> • The budget includes a presentation on budget assumptions and significant budget variances from prior year. These assumptions will include the official estimate of CPI, enrollment trends, staffing needs, and legislative actions that may impact the budget. <p>SUPERINTENDENT Evidence of Compliance:</p> <ul style="list-style-type: none"> • A budget booklet is produced every year prior to the annual public budget hearing in October. The 2022-2023 budget booklet is attached here. <ul style="list-style-type: none"> ○ This booklet includes an executive summary outlining key aspects of the budget, assumptions, and changes from the prior year. See pages 4 and 5. ○ Enrollment and staffing trends are included on pages 7 and 8. 	X	
<p>Board Comments:</p>		
<p>OE – 5.5 The Superintendent will develop a budget that reflects anticipated changes in employee compensation, including inflationary adjustments, step increases, framework increases and benefits.</p>	In Compliance	Not In Compliance
<p>SUPERINTENDENT Interpretation:</p> <ul style="list-style-type: none"> • Reflects anticipated changes shall consider fixed factors and variances concerning employee compensation and related benefits. • Framework increases shall mean additional compensation as determined by the District’s Teacher Compensation Framework. For other staff, it shall mean additional compensation as determined by the District salary schedules. • Benefits shall mean non-wage compensation provided to employees in addition to a salary, with the most significant benefit being health insurance. 		
<p>SUPERINTENDENT Indicators of Compliance:</p> <p>We will know we are compliant when:</p> <ul style="list-style-type: none"> • The budget reflects anticipated employee compensation inclusive of all adjustments including benefits approved by the Board of Education. 	X	

<p>SUPERINTENDENT Evidence of Compliance:</p> <ul style="list-style-type: none"> Attached here is the proposed budget summarized by object categories that includes board approved employee benefits. The most significant change to employee benefits for the 2022-2023 year is that of the health benefit plan. Attached here is the Item for Consideration that was approved at the October 10, 2022 Board meeting. 		
<p>Board Comments:</p>		
<p>OE – 5.6 The Superintendent will develop a budget that includes such amounts as the Board determines to be necessary for its own governing function, including board member training, consultation, attendance at professional conferences and events, and other matters identified by the Board.</p>	In Compliance	Not In Compliance
<p>SUPERINTENDENT Interpretation:</p> <ul style="list-style-type: none"> Own governing function shall mean the projected amount of money needed to carry out the Boards function. Board member training shall mean the projected amount of money needed for development of Board members. Consultation shall mean the projected amount of money needed to hire professional services as needed by the Board. Professional conferences and events shall mean the projected amount of money needed to attend conferences and events related to Board development and district related topics. Other matters identified by the Board shall mean the projected amount of money needed for needs not identified above that become a priority of the Board. 		
<p>SUPERINTENDENT Indicators of Compliance:</p> <p>We will know we are compliant when:</p> <ul style="list-style-type: none"> The Board president provides the Superintendent with estimated amounts to meet the needs of the Boards governing function. The Superintendent then submits to the Chief Financial Officer the requested amounts to be included in the budget. <p>SUPERINTENDENT Evidence of Compliance:</p>	X	

<ul style="list-style-type: none"> The Superintendent will meet annually with the Board president to discuss budget needs of the board for the coming year. The budget developed and submitted for inclusion in the total District budget for 2022-2023 is included here. 		
<p>Board Comments:</p>		
<p>OE – 5.7 The Superintendent will develop a budget that provides for an anticipated year-end fund balance sufficient to minimize the need for short-term borrowing and protects the District’s bond rating.</p>	In Compliance	Not In Compliance
<p>SUPERINTENDENT Interpretation:</p> <ul style="list-style-type: none"> Year-end fund balance means the net financial resources available to finance expenditures of future periods. Short-term borrowing means borrowing that is repaid during an annual operating cycle. Protects the District’s bond rating means Moody’s Investors Service will continue to rate the District at the Aa1 level. 		
<p>SUPERINTENDENT Indicators of Compliance:</p> <p>We will know we are compliant when:</p> <ul style="list-style-type: none"> The annual audit shows a year-end unassigned general fund balance with sufficient working capital to address local and regional emergencies and minimize short-term borrowing. A fund balance would be considered “safe” when available cash would be between 20 – 25% of the District’s General Fund operating expenditures. The District’s annual rating provided by Moody’s Investor Services is Aa1. <p>SUPERINTENDENT Evidence of Compliance:</p> <ul style="list-style-type: none"> Attached here is the Financial Statements and Supplementary Information for the year ended June 30, 2021 produced as part of the annual audit. The District auditors, CliftonLarsonAllen, LLP also produce the Executive Audit Summary and Board Communications document. Included in this report are financial trends of the District, page 8 is a summary of the general fund balance showing we are within the recommended balance at 24.9%. The fund balance is expected to increase to \$59,583,238 for the year ended (2021-2022) which is nearly 30% of budgeted expenditures. 	<p>X</p> <p>X</p>	

<ul style="list-style-type: none"> The District maintained its rating of Aa1 with Moody's Investors Service. Letter attached here. 		
<p>Board Comments:</p>		
<p>OE – 5.8 The Superintendent may not recommend a budget that plans for the expenditure in any fiscal year of more funds than are conservatively projected to be available during the year.</p>	In Compliance	Not In Compliance
<p>SUPERINTENDENT Interpretation:</p> <ul style="list-style-type: none"> More funds than are conservatively projected to be available shall mean current year revenues and fund balance. 		
<p>SUPERINTENDENT Indicators of Compliance:</p> <p>We will know we are compliant when:</p> <ul style="list-style-type: none"> The Superintendent submits a budget with estimated expenditures that does not exceed current year revenues and fund balance. The Superintendent submits a budget with estimated expenditures totaling between 99% and 100% of revenues. <p>SUPERINTENDENT Evidence of Compliance:</p> <ul style="list-style-type: none"> The proposed General budget for 2022-2023, attached here summarized by object category, is not a balanced budget. Budgeting for a shortfall is not normal practice for the District and is only being recommended under extenuating circumstances. There was no adjustment to the revenue limit for two years (2021-22 and 2022-23). This will result in over \$3 million less revenue through the revenue limit formula for the current budget year (2022-2023). Without making adjustments to programs or staffing, this will leave the District with a deficit budget for the 2022-23 year in the range of \$3.0 - 3.5 million. Due to the current balance in the General Fund (Fund 10) fund balance it is in the best interest of the District to utilize a portion of these funds to cover the expected shortfall for the year and reduce fund balance slightly. The fund balance in the District's General Fund (Fund 10) for the last audited year (2020-2021) was \$50,744,887. The fund balance is expected to increase to \$59,583,238 for the year ended (2021-2022) which is nearly 30% of budgeted expenditures. Per policy we would like to maintain a fund balance between 20%-25%. 	X	X

Board Comments:

The Board agrees that the second indicator is not in compliance, as the submitted budget includes expenditures exceeding 100% of expected revenue. However, the Board believes the intent of this indicator is that the budget does not underspend available resources in any given year. Therefore, the submitted budget does meet that intent. The Board intends to edit both of the listed indicators to more accurately reflect the intentions that the submitted budget does not overspend or underspend available resources.