

# Williams Bay School District

P.O. Box 1410  
Williams Bay, WI 53191  
www.williamsbayschools.org

**Dr. William White**  
District Administrator  
500 W. Geneva Street  
Phone: (262) 245-1575  
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**Mr. Brent Mansky**  
Middle/High School Principal  
500 W. Geneva Street  
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**Mrs. Ali Bond**  
Elementary Principal  
250 Theater Road  
Phone: (262) 245-5571  
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**Ms. Kassie McOmber**  
Director of Special Education  
500 W. Geneva Street  
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**Mr. Ben Prather**  
Business Manager  
500 W. Geneva Street  
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July 26, 2020

Dear Members of the Board of Education and  
Members of the Williams Bay School District Community:

Budgeting is a complicated process of matching revenues and expenditures of a school district. Prior to 1993, a district could determine the amount of money it needed to run the educational and co-curricular programs supported by the community and levy those funds. Today, revenue limits have taken away this option and districts are now told by the Department of Public Instruction how much money they can levy in a school district. The 2019-2021 State Budget biennial budget provided a \$179 per pupil increase for the 2020-2021 school year. Due to the impact of COVID-19 on the state budget, this may be changed to a (-) \$50 per student. Consequently, we are budgeting conservatively for this school year.

In reviewing the draft budget for the 2020-2021 school year, I believe the Williams Bay administration, staff and school board have done an excellent job of planning for the upcoming school year. This draft budget represents a fiscal plan for the operation of our school district. It is the resources in this plan which pays employees, purchases textbooks and classroom supplies, maintains our buildings, pays the district's debts, and provides for the many other educational and co-curricular needs of the district's staff and students. We have designed our draft budget to be very conservative in estimating our revenues and have accounted for all known expenditures. We are in the second year of Wisconsin's biennial budget. Due to COVID-19, there may be changes to the state budget that will impact school budgets and there will be unknown costs. Additionally, this fiscal year, at the request of Dr. Anderson, the Board of Education approved the use Fund Equity to pay for the following one-time expenditures:

- 1) Redesign and improvement of the parking lot - \$460,909.
- 2) Installment of the electronic sign for the middle/high - \$45,000.

The 2020-2021 budget being presented is a sound fiscal document, which takes the needs of the district to heart. It is the product of many dedicated individuals working for the best interests of Williams Bay's children. I am proud to be your superintendent and a part of this system. As your superintendent I will always do my best to promote the educational integrity and fiscal responsibility the community of Williams Bay has come to expect from its board and administration.

Sincerely,



Dr. William White  
District Administrator

## DISTRICT MISSION

The Williams Bay School Community empowers all students to achieve and excel academically, socially, and civically to reach their individual goals.

## DISTRICT VISION

Dream. Aspire. Achieve.

### VALUES & BELIEFS

- Exercising the right to learn in a safe, healthy and nurturing environment
- Learning and becoming a lifelong learner
- Making a positive contribution to society
- Developing individuals with good character, compassion and integrity.
- Understanding the importance of respect and responsibility in our global society



### GOALS

- Ensuring a positive learning climate and school culture to promote continuous student growth and achievement in the Williams Bay School Community
- Developing a systematic process to attract, train and retain high quality staff
- Managing facilities and resources in a responsible, efficient and effective manner
- Fostering community partnerships to benefit the overall development of the school community

## **Williams Bay School Board**

President – Jack Lothian

Email address – [jlothian@williamsbayschools.org](mailto:jlothian@williamsbayschools.org)

Vice President – David Ripple

Email address – [dripple@williamsbayschools.org](mailto:dripple@williamsbayschools.org)

Clerk – Karolyn Nelson

Email address – [karolynnelson@williamsbayschools.org](mailto:karolynnelson@williamsbayschools.org)

Treasurer – Dr. Patrick Peyer

Email address – [ppeyer@williamsbayschools.org](mailto:ppeyer@williamsbayschools.org)

Member-at-Large – Dinna Woss

Email Address – [dwoss@williamsbayschools.org](mailto:dwoss@williamsbayschools.org)

## **Williams Bay School District Administration**

District Administrator – Dr. William White

Email address – [wwhite@williamsbayschools.org](mailto:wwhite@williamsbayschools.org)

Middle/High School Principal – Brent Mansky

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Elementary Principal – Ali Bond

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Special Education Director – Kassie McOmber

Email address - [kmcomber@williamsbayschool.org](mailto:kmcomber@williamsbayschool.org)

Business Manager – Ben Prather

Email address – [bprather@williamsbayschool.org](mailto:bprather@williamsbayschool.org)

**SCHOOL DISTRICT OF WILLIAMS BAY  
WILLIAMS BAY, WISCONSIN  
Annual School District Meeting Agenda  
Monday, July 27, 2020  
6:30 P.M.**

1. Call meeting to order – Board President
2. Pledge of Allegiance
3. Comments – Board President
4. Comments – District Administrator
5. Election of chairperson
6. Presentation/adoption of 2019 annual meeting minutes
7. New business
  - A. 2020-2021 budget presentation hearing
  - B. Tax Levy resolution – Paper Ballot
  - C. Board Salaries:
 

Present salaries:	President	\$ 2,500.00
	Vice President	\$ 2,200.00
	Treasurer	\$ 2,200.00
	Clerk	\$ 2,700.00
	Member	\$ 2,200.00
8. Establish 2021 Annual Meeting Date – July 26, 2021
9. Adjournment

**Ground Rules for the Annual Meeting:**

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

**2020-2021 Proposed Budget Highlights**

- The budget is presented in the Department of Public Instruction’s budget adoption format which complies with s.65.90, Wisconsin State Statutes
- The district’s audited fund equity at the start of the 2019-2020 budget year (7/1/2019) was \$2,205,286; at the end of the budget year (6/30/2020) it was \$2,213,046
- Fund 10 Revenues exceed the expenses, the district has a budget surplus of \$40,240
- The District’s expenditures for 2020-2021 are \$9,995,910 which represents a 1.6% increase over 2019-2020 unaudited expenditures of \$9,831,164
- The District’s 2020-2021 tax levy is \$9,376,725 which represents less than .5% increase over 2019-2020 tax levy of \$9,332,010.
- The proposed tax rate will of 0.008177, is based on the fall 2019 equalized property valuation. When the levy is set in November the tax levy will be updated with the fall 2020 equalized property valuation.
- The budget is within the revenue cap guidelines as set by the State of Wisconsin.
- The District employee’s contribution towards health insurance will be 10% in 2020-2021.
- District employees pay 6.75% from now until December 31, 2020 – January the employees will pay 6.75% towards their retirement.

<p><b><u>2019 – 2020 Retirements</u></b>                  Dr. Wayne Anderson – District Administrator</p>	<p><b><u>2020 – 2021 Additions/Replacements</u></b>                  Andrea Fox –Health/Physical Education                  Brent Mansky – Middle/High School Principal                  Robert Piedot –Physical Education                  Melissa Transue – 5<sup>th</sup> Grade Teacher                  Will Welch – M.S. Science</p>
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**Total District Staff**

Administrators – 5  
 Certified Teacher – 63  
Support Staff – 20  
 Total = 88

**Total Enrollment**

4K – 5<sup>th</sup> = 337  
 6<sup>th</sup> – 8<sup>th</sup> = 167  
9<sup>th</sup> – 12<sup>th</sup>=224  
 Total = 728

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

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

<b>GENERAL FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	1,998,510.51	2,205,285.78	2,213,045.78
<b>Ending Fund Balance</b>	<b>2,205,285.78</b>	<b>2,213,045.78</b>	<b>2,253,285.78</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	7,096,029.71	7,553,765.00	7,599,691.00
Inter-district Payments (Source 300 + 400)	1,539,325.00	1,666,653.00	1,778,915.00
Intermediate Sources (Source 500)	0.00	0.00	0.00
State Sources (Source 600)	531,430.63	545,506.00	547,847.00
Federal Sources (Source 700)	126,032.40	73,000.00	109,697.00
All Other Sources (Source 800 + 900)	5,369.00	0.00	0.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>9,298,186.74</b>	<b>9,838,924.00</b>	<b>10,036,150.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	5,092,090.12	5,268,642.74	5,416,363.28
Support Services (Function 200 000)	2,758,680.24	3,199,090.26	3,161,557.72
Non-Program Transactions (Function 400 000)	1,240,641.11	1,363,431.00	1,417,989.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>9,091,411.47</b>	<b>9,831,164.00</b>	<b>9,995,910.00</b>
<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>(0.00)</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>709,635.71</b>	<b>872,848.00</b>	<b>901,255.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>709,635.71</b>	<b>872,848.00</b>	<b>901,255.00</b>
<b>DEBT SERVICE FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	398,319.47	395,732.26	400,501.26
<b>Ending Fund Balance</b>	<b>395,732.26</b>	<b>400,501.26</b>	<b>395,571.26</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,869,076.55</b>	<b>1,883,545.00</b>	<b>1,882,334.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,871,663.76</b>	<b>1,878,776.00</b>	<b>1,887,264.00</b>
<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	55,429.36	4,385.73	4,385.73
<b>Ending Fund Balance</b>	<b>4,385.73</b>	<b>4,385.73</b>	<b>4,385.73</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>88.83</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>51,132.46</b>	<b>0.00</b>	<b>0.00</b>
<b>FOOD SERVICE FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	17,864.05	15,180.02	25,457.02
<b>Ending Fund Balance</b>	<b>15,180.02</b>	<b>25,457.02</b>	<b>35,734.02</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>293,918.28</b>	<b>356,841.00</b>	<b>356,841.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>296,602.31</b>	<b>346,564.00</b>	<b>346,564.00</b>

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2018-19</b>	<b>Unaudited 2019-20</b>	<b>Budget 2020-21</b>
Beginning Fund Balance	388,530.08	380,648.29	363,972.29
<b>Ending Fund Balance</b>	<b>380,648.29</b>	<b>363,972.29</b>	<b>347,296.29</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>13,303.92</b>	<b>7,000.00</b>	<b>7,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>21,185.71</b>	<b>23,676.00</b>	<b>23,676.00</b>

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

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	12,041,631.42	12,953,028.00	13,154,669.00
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	506,536.48	594,848.00	585,277.00
<b>Refinancing Expenditures (FUND 30)</b>	0.00	0.00	0.00
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>11,535,094.94</b>	<b>12,358,180.00</b>	<b>12,569,392.00</b>
<b>PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>7.14%</b>	<b>1.71%</b>

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
General Fund	6,807,418.00	7,455,465.00	7,501,391.00
Referendum Debt Service Fund	1,377,806.26	1,396,456.00	1,395,406.00
Non-Referendum Debt Service Fund	480,439.00	480,089.00	479,928.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	0.00	0.00	0.00
<b>TOTAL SCHOOL LEVY</b>	<b>8,665,663.26</b>	<b>9,332,010.00</b>	<b>9,376,725.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>7.69%</b>	<b>0.48%</b>

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	Johnson Controls		
Performance Contract Length (years)			20.00
Total Project Cost (including financing)		\$	3,473,697
Total Project Payback Period			20
Years of Debt Payments			7
Remaining Useful Life of the Facility			
Prior Year Resolution Expense Amount	Fiscal Year	2018	387,832
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2019	388,126
Utility Savings applied in Prior Year to Debt	Fiscal Year	2020	\$ 5,214
Sum of reported Utility Savings to be applied to Debt			\$ 5,214
		<b>Savings Reported for 20XX</b>	
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
HVAC Upgrades Meta-SYS	\$ 3,473,697	\$ 5,214	\$ 21,583



## Tax Levy Calculation

## 2020-21 Tax Levy

Tax Levy	\$	9,376,725
Equalized Property Valuation	\$	1,146,597,143
Levy Rate	\$	.0081779
Mill Rate (Cost per \$1,000)	\$	8.18

## 2019-20 Tax Levy

Tax Levy	\$	9,332,010
Equalized Property Valuation	\$	1,072,552,745
Levy Rate	\$	.00814299
Mill Rate (Cost per \$1,000)	\$	8.14

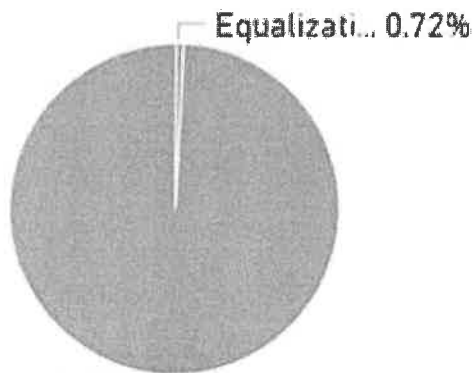
2020 Rev Limit & EQ Aid Information



\$7,992,785

Total Revenue Limit Authority

Revenue Limit Levy: Aid Distribution



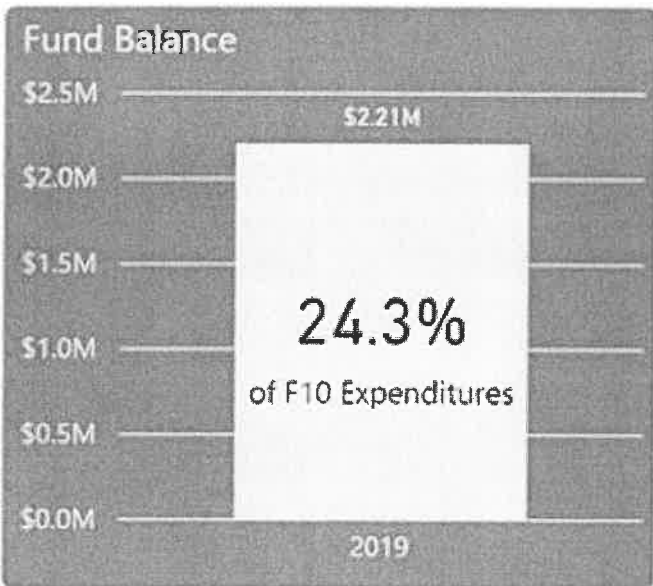
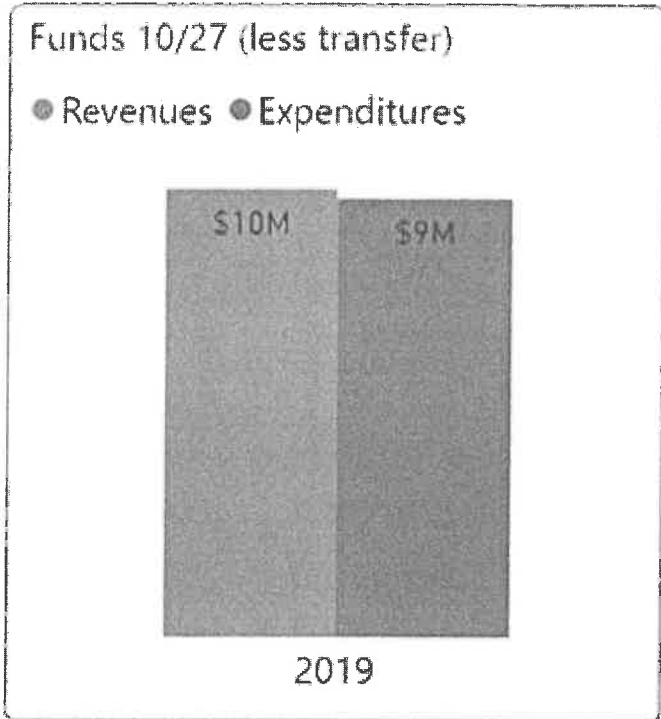
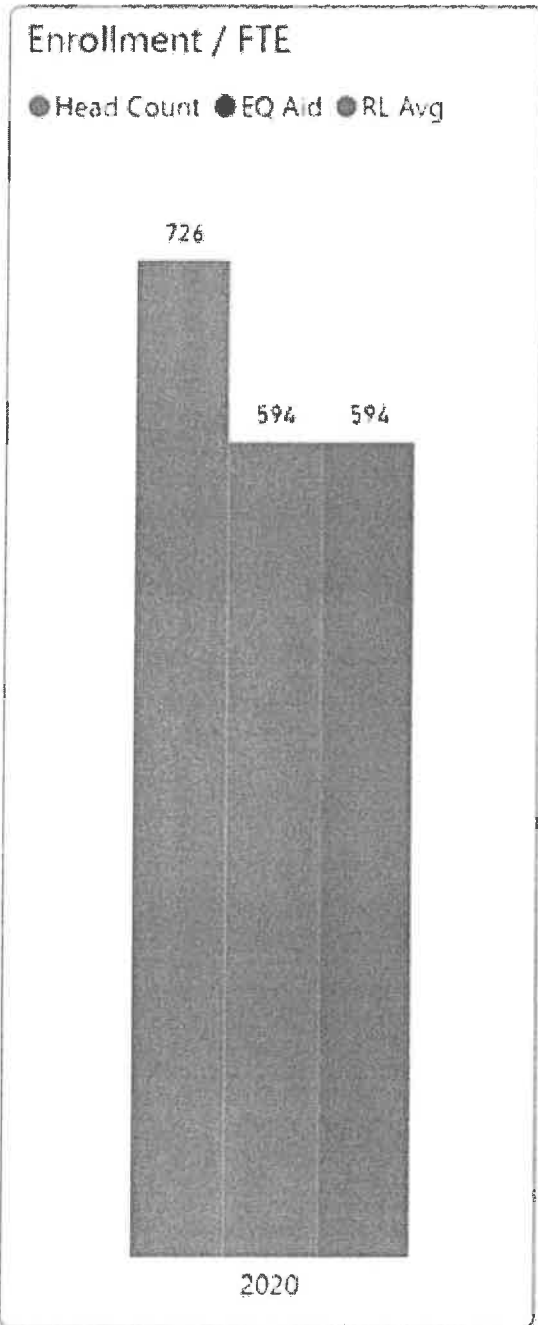
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EQ Aid Equalized Value

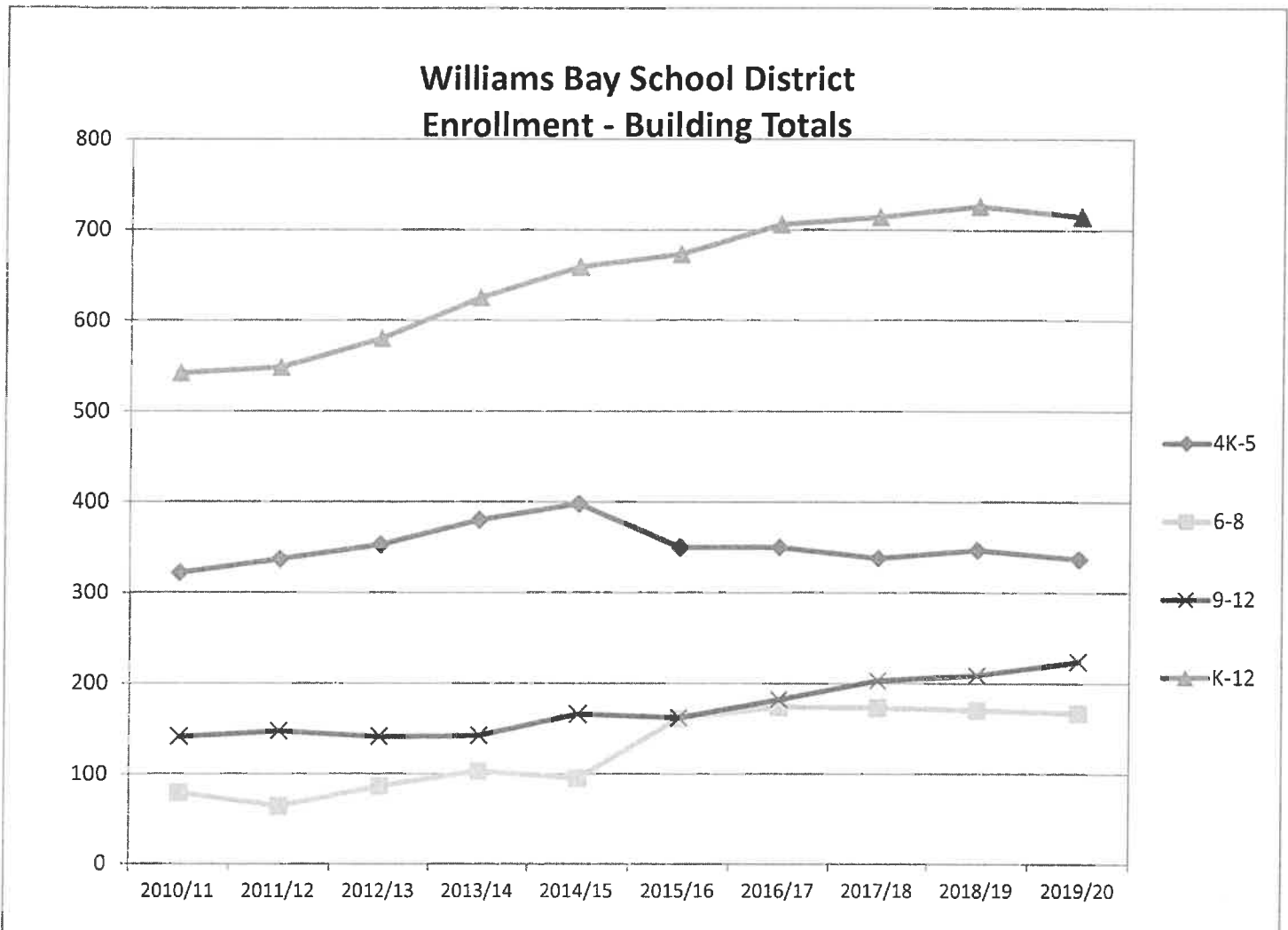
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EQ Value/Mbr

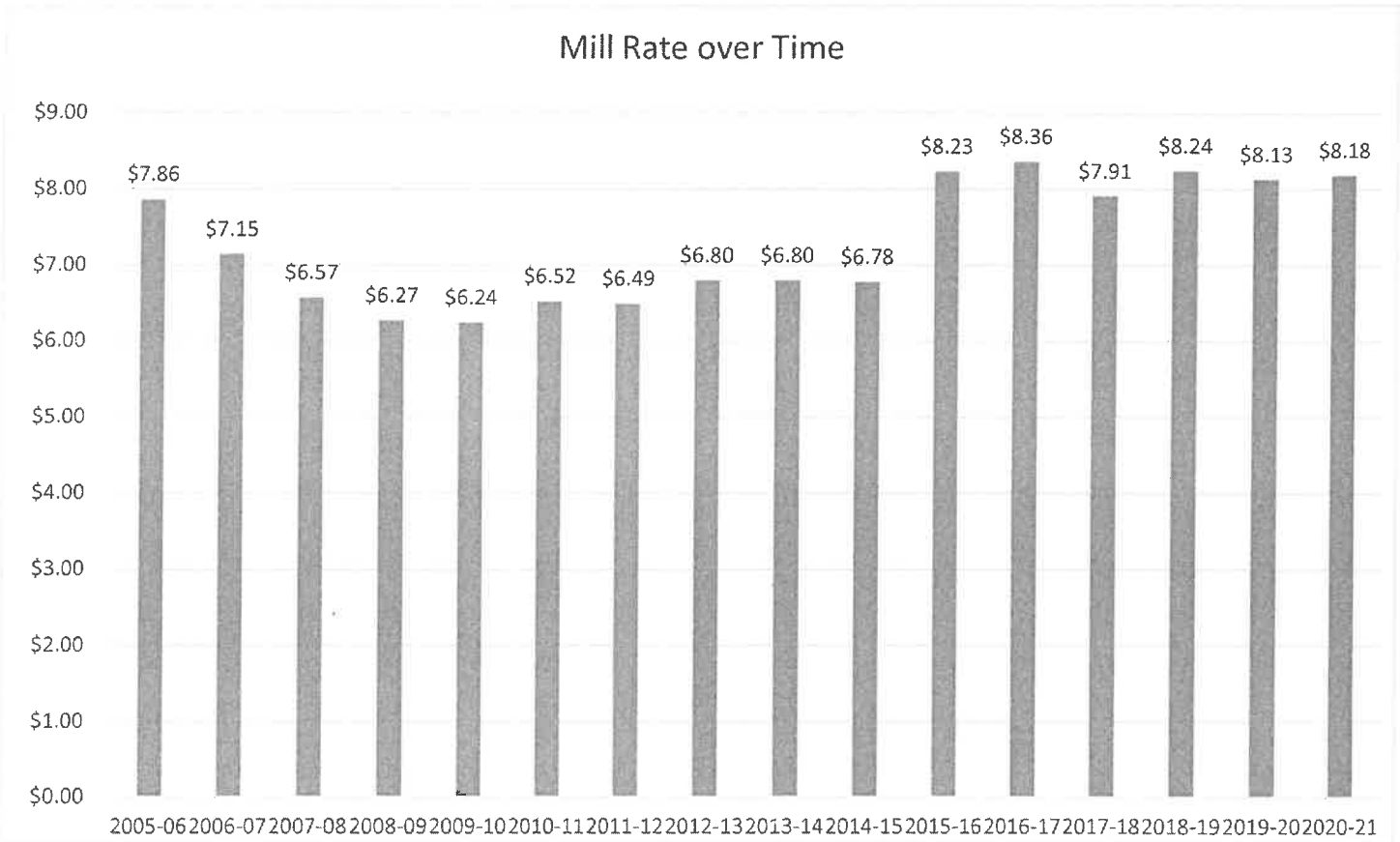


\$9,332,010  
School Levy

\$8.14  
School Mill Rate







Fiscal Yr	Mill Rate	\$250,000	\$300,000	\$400,000	\$500,000
2019-20	8.14	\$2,035	\$2,442	\$3,256	\$4,070
2020-21	8.18	\$2,045	\$2,454	\$3,272	\$4,090
Difference		\$10	\$12	\$16	\$20

Long Term Debt: Fund 38

**Fund 38 - Refinance of State Trust Fund Loan - Refinanced 6/1/2010 - Construction and equipping a building to provide locker room, restrooms, concessions and storage**

Refinanced Loan Date	Interest Rate: 1.35% - 4.35%	Loan Term: 7 years			Refinanced Amount	\$565,000.00
Payment Date	Payment	Principal	Interest	Balance		
10/1/2019	8,037.50		8,037.50	415,000		
4/1/2020	83,037.50	75,000	8,037.50	340,000		
10/1/2020	6,800.00		6,800.00	340,000		
4/1/2021	86,800.00	80,000	6,800.00	260,000		
10/1/2021	5,200.00		5,200.00	260,000		
4/1/2022	90,200.00	85,000	5,200.00	175,000		
10/1/2022	3,500.00		3,500.00	175,500		
4/1/2023	88,500.00	85,000	3,500.00	90,000		
10/1/2023	1,800.00		1,800.00	90,000		
4/1/2024			1,800.00	0		

**Fund 38 - Energy efficiency improvements at 500 W Geneva Street including HVAC, Roof Upgrade**

conservation, building envelope and ventilation improvements. General

Obligation Promissory Notes Interest Rate: 2.35% - 1.85%

Payment Date	Payment	Principal	Interest	Loan Amount	Balance	\$3,180,000.00
10/1/2019	19,622.50		19,622.50	1,840,000		
4/1/2020	374,622.50	355,000	19,622.50	1,485,000		
10/1/2020	15,628.75		15,628.75	1,485,000		
4/1/2021	375,628.75	360,000	15,628.75	1,125,000		
10/1/2021	12,298.75		12,298.75	1,125,000		
4/1/2022	377,298.75	365,000	12,298.75	760,000		
10/1/2022	8,648.75		8,648.75	760,000		
4/1/2023	383,648.75	375,000	8,648.75	385,000		
10/1/2023	4,523.75		4,523.75	385,000		
4/1/2024	389,523.75	385,000	4,523.75	0		

Long Term Debt: Fund 39

Fund 39 - General Obligation Refunding Bonds - New Elementary Building

Loan Date: 12/29/2014

Interest Rate Average: 3.397%

Amount: \$5,220,000

Payment Date	Payment	Principal	Interest	Balance
4/1/2020	88,453.13	0.00	88,453.13	5,220,000.00
10/1/2020	88,453.13	0.00	88,453.13	5,220,000.00
4/1/2021	88,453.13	0.00	88,453.13	5,220,000.00
10/1/2021	88,453.13	0.00	88,453.13	5,220,000.00
4/1/2022	88,453.13	0.00	88,453.13	5,220,000.00
10/1/2022	88,453.13	0.00	88,453.13	5,220,000.00
4/1/2023	88,453.13	0.00	88,453.13	5,220,000.00
10/1/2023	88,453.13	0.00	88,453.13	5,220,000.00
4/1/2024	88,453.13	0.00	88,453.13	5,220,000.00
10/1/2024	88,453.13	0.00	88,453.13	5,220,000.00
4/1/2025	88,453.13	0.00	88,453.13	5,220,000.00
10/1/2025	88,453.13	0.00	88,453.13	5,220,000.00
4/1/2026	88,453.13	0.00	88,453.13	5,220,000.00
10/1/2026	88,453.13	0.00	88,453.13	5,220,000.00
4/1/2027	88,453.13	0.00	88,453.13	5,220,000.00
10/1/2027	88,453.13	0.00	88,453.13	5,220,000.00
4/1/2028	88,453.13	0.00	88,453.13	5,220,000.00
10/1/2028	88,453.13	0.00	88,453.13	5,220,000.00
4/1/2029	88,453.13	0.00	88,453.13	5,220,000.00
10/1/2029	88,453.13	0.00	88,453.13	5,220,000.00
4/1/2030	88,453.13	0.00	88,453.13	5,220,000.00
10/1/2030	88,453.13	0.00	88,453.13	5,220,000.00
4/1/2031	1,193,453.13	1,105,000	88,453.13	4,115,000.00
10/1/2031	71,187.50	0.00	71,187.50	4,115,000.00
4/1/2032	1,391,187.50	1,320,000	71,187.50	2,795,000.00
10/1/2032	48912.5	0	48,912.50	2,795,000.00
4/1/2033	1,418,813	1,370,000	48,912.50	1,425,000.00
10/1/2033	24,937.50	0	24,937.50	1,425,000.00
4/1/2034	1,449,937.50	1,425,000	24,937.50	0

Fund 39 - General Obligation Refunding Bonds -New Elementary Building

Loan Date: 4/1/2015

Interest Rate: 1% - 4%

Amount: \$14,680,000

Payment Date	Payment	Principal	Interest	Balance
10/1/2020	168,250		168,250	10,595,000
4/1/2021	1,068,250	900,000	168,250	
10/1/2021	150,250		150,250	9,695,000
4/1/2022	1,080,250	930,000	150,250	
10/1/2022	136,300		136,300	8,765,000
4/1/2023	1,101,300	965,000	136,000	
10/1/2023	117,000		117,000	7,800,000
4/1/2024	1,117,000	1,000,000	117,000	
10/1/2024	102,000		102,000	6,800,000
4/1/2025	1,132,000	1,030,000	102,000	
10/1/2025	86,550		86,550	5,770,000
4/1/2026	1,146,550	1,060,000	86,550	
10/1/2026	70,650		76,650	4,710,000
4/1/2027	1,165,650	1,095,000	70,650	
10/1/2027	54,225		54,225	3,615,000
4/1/2028	1,179,225	1,125,000	54,225	
10/1/2028	37,350		37,350	2,490,000
4/1/2029	1,197,350	1,160,000	37,350	
10/1/2029	19,950		19,950	1,330,000
4/1/2030	1,219,950	1,200,000	19,950	
10/1/2030	1,950		1,950	130,000
4/1/2031	131,950	130,000	1,950	