



Annual Meeting Booklet and Annual Meeting Presentation

Phil Frei, Director of Business & Finance
Rhonda Page, Business Services Manager

Sun Prairie Area School District

- Located in Dane County
- 8,400+ students
- Rapid growth until recently
- Very informed public
- Have had 200+ at Annual Meeting prior to COVID-19
- Have held more than one Electors' Meeting in a year

Why These Topics?

- Probably most important document the business office produces each year
- Probably most important meeting for a School Board each year
- Not frequently discussed at WASBO conferences (ever??)



Timeline for Preparing the Booklet

Prior to Annual Meeting:

- | | |
|-------------|---|
| Five months | School Board reviews prior year booklet and provides feedback |
| Four months | Basic work on updating the booklet |
| Two months | Major work on updating the booklet |
| One month | Request superintendent's message and previous year's minutes |
| One month | Finalize booklet |



Timeline for Preparing the Booklet

Prior to Annual Meeting:

Four weeks	Business Office staff reviews booklet
Three weeks	Communications Officer edits and adds finishing touches
Two weeks	Add booklet to website & print 10 copies for district lobby
One to two weeks	Print booklets for Annual Meeting
10 days	Publish 65.90 in local newspaper
5 days	Publish 65.90 in local newspaper



Link to booklet

- You can view the Annual Booklet on your phone by scanning the code below:



Annual Meeting Booklet

We put valuable information in it and use it as a resource throughout the year

- Examples: school's age, address, capacity and square footage
- Map of the district and boundaries of each school

Evolves over time

- 1998 version compared to 2021 version



Contents of Annual Meeting Booklet

- Agenda for the meeting
- Table of contents
- Legal Notice of the meeting
- Superintendent's Message
- Minutes from last year's meeting; unofficial
- 65.90 and some explanations on terms
 - General Fund, Fund balance, etc



Contents of the Annual Meeting Booklet (cont.)

- Budget data history
 - Mill rate, levy, equalized aid, enrollment

Graphs and charts:

Mill rate comparison

Fund Balance

Past Enrollment and projections

Open Enrollment

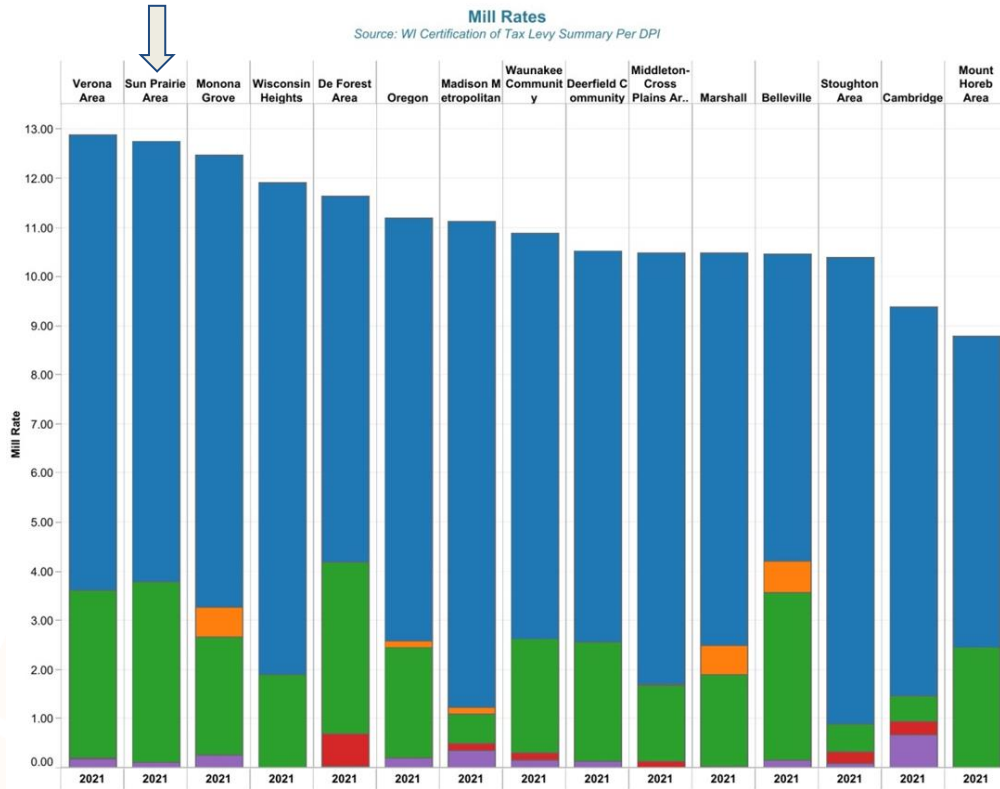
Economically Disadvantaged %



Mill Rate Dane County Comparison (page 31)

Mill Rates

Source: WI Certification of Tax Levy Summary Per DPI



Fund

- 10 GENERAL FUND
- 38 Non-Referendum Debt Service Fund
- 39 Referendum Approved Debt Service Fund
- 41 Capital Expansion Fund
- 80 COMMUNITY SERVICE FUND

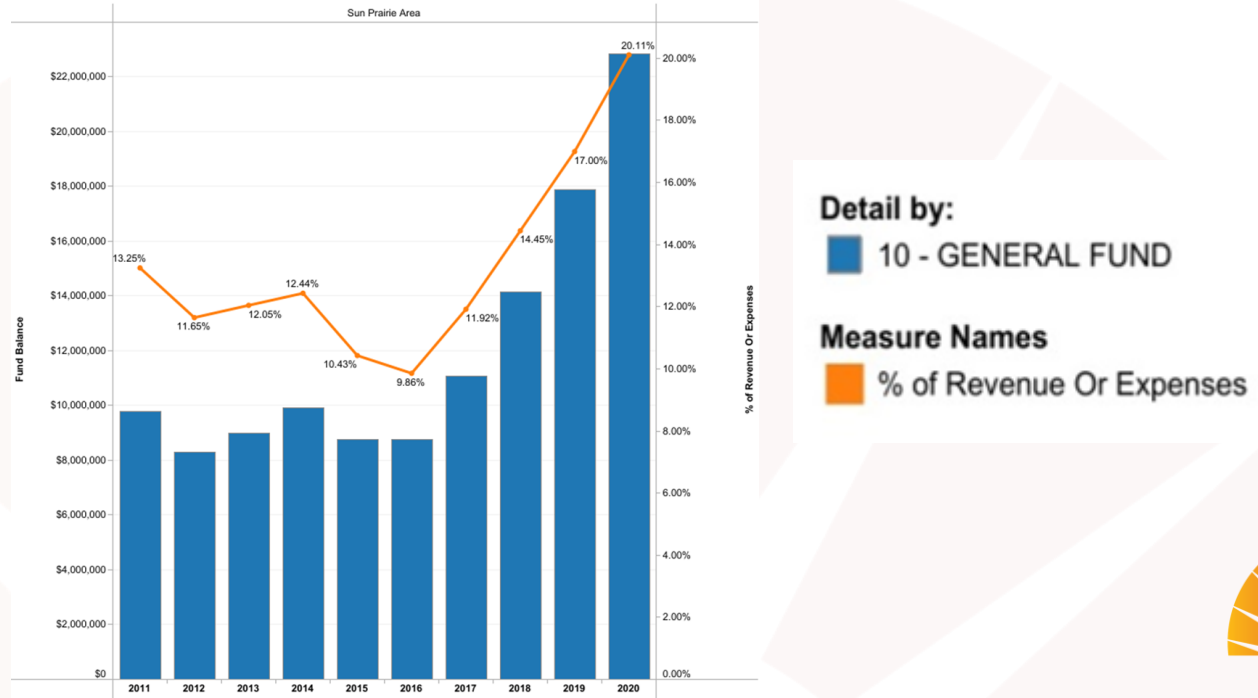


Fund Balance by Percentage & Fund (page 33)

Fund Balance by Fund and Percentage
Shown as a % of Revenue
District(s) - Sun Prairie Area

Source: AFR

NOTE: If all Fund Balance Types in a particular Fund are de-selected in the filter box, the Revenue/Expenses from that fund will be excluded from the % calculation.



Contents of the Annual Meeting Booklet (cont.)

Graphs and Charts (continued):

Special Ed. enrollment (District-wide and by school)

Race Ethnicity (District-wide and by school)

Staffing

Breakdown of staff by race and by job category

Staffing Ratio Comparison with Dane County



Contents of the Annual Meeting Booklet (cont.)

- Summary of upcoming capital projects
- Breaking budget down by object code
- Long-term debt and future debt payment schedule
- Strategic Budget and Staffing Calendar
- School Facilities with age, address, capacity student count, acres
- List of administrative staff
- School Calendar



Contents of the Annual Meeting Booklet (cont.)

- Voting instructions, why is this important?
- District map with attendance areas
- Vision and Mission Statement, core values
- Statement of non-discrimination and Title IX, back cover



Annual Meeting Presentation

- History of Phil's Annual Meeting presentation
- Do the presentation “live” or recorded??
- Is you presentation financial or does it include other information?





2021-22 Annual Meeting

October 4, 2021

Phil Frei, Director of Business & Finance

Dr. Brad Saron, Superintendent

Dave Hoekstra, School Board Treasurer

**Janet Rosseter, Assistant Superintendent of
Operations**

Public Input on the Proposed Budget

- Components of the 2021-22 budget were discussed during multiple School Board meetings.
 - A public hearing was held on July 26, 2021.
 - The School Board approved the proposed budget on August 23, 2021.
 - All School Board meetings allow for public comments.

Community Engagement Strategic Plan Goal

Excel in how we serve all stakeholders and build relationships with families, community members, and businesses that promote positive outcomes for students.



How are School Districts Funded?

- The Simplified Revenue Limit Formula:

Revenue Limit

– State Aid

= Local Taxes



What Is A Revenue Limit For School Districts?

Major Factors:

- Student membership
- State per pupil allocation
 - Base plus yearly increment
- Prior year revenue limit base



Revenue Limit – State Aid = Local Taxes

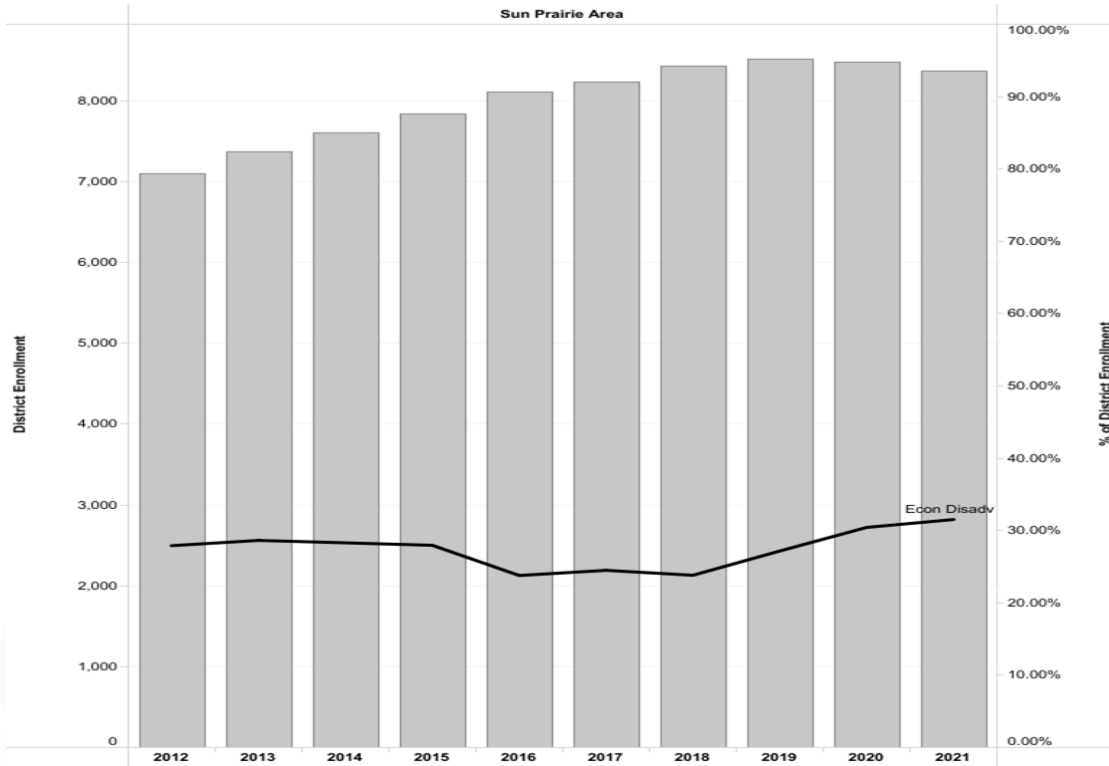


Enrollment

- The Preliminary Budget was based on an increase of 50 students, or +0.6%.
- Enrollment estimates are based on projections provided by University of Wisconsin Applied Populations Lab (UW-APL).
- The preliminary 2021-22 Third Friday Count for enrollment shows a decrease of 35 students.
- Enrollment is translated to full-time equivalency (membership).
- Membership in the revenue limit is averaged over three years, resulting in a decrease of 20 students for this year.



Revenue Limit – State Aid = Local Taxes

10-Year District Enrollment History



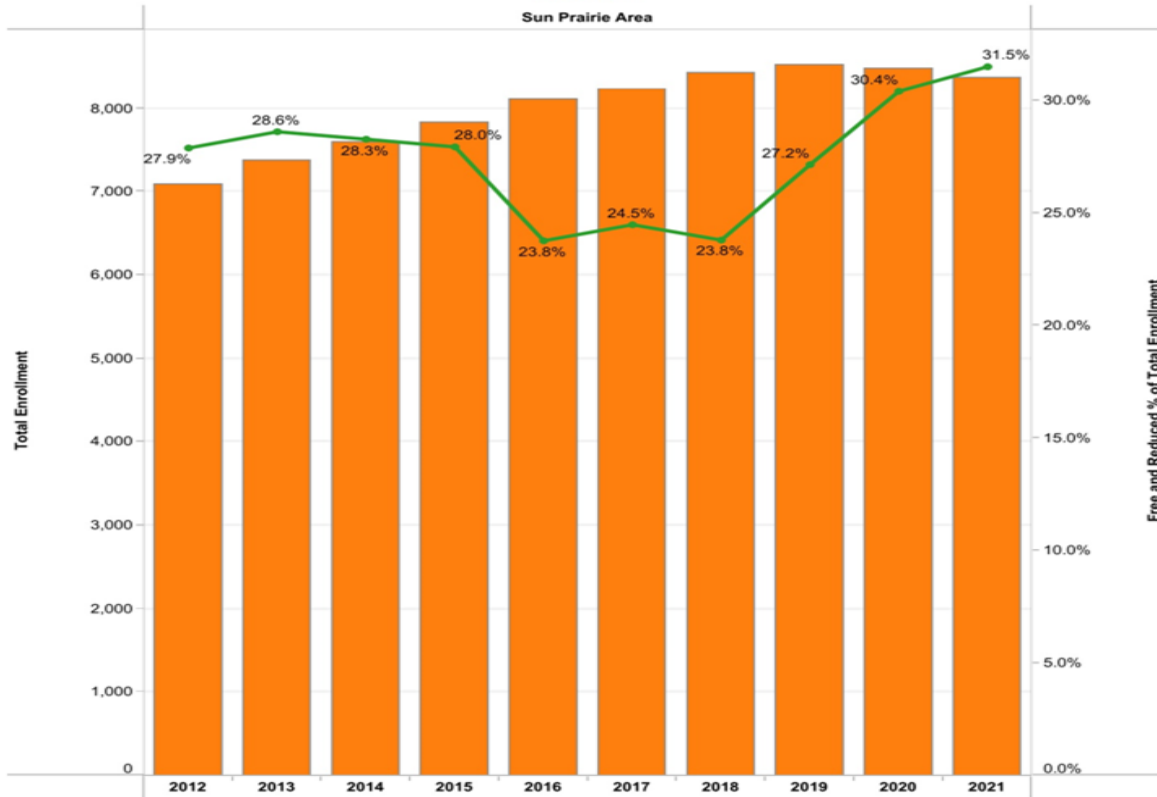
**Enrollment Breakdown
(District Level)**
Source: DPI

Enrollment Type

-  Econ Disadvantaged
-  District Enrollment



Economically Disadvantaged Enrollment



Free and Reduced Enrollment
Sun Prairie Area
Source: DPI

Measure Names

- Free and Reduced % of Total Enrollment
- Total Enrollment

Free and Reduced % of Total Enrollment



State Budget Recap

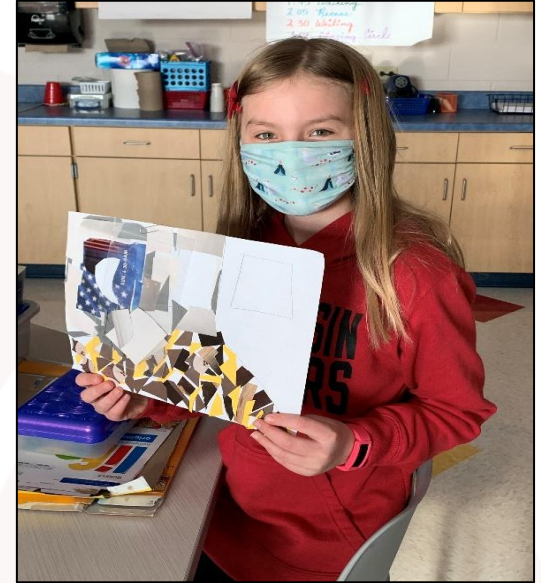
- The State budget was signed by Governor Evers on July 8, 2021.
- Allows for \$0 increase in revenue limit.
- Allows for a minimal increase in special education aid.
- Has no allowance for COVID-19 enrollment drop.
- Relies on districts to use Federal ESSER funds, which is not consistent with Federal rules.
- Governor Evers approved \$100M in a new aid category to districts; at this time the category name and allocation is unknown.
- Large increase in equalized aid, but no increase in revenue limit will only reduce property taxes.

Revenue Limit – State Aid = Local Taxes



Major Equalized Aid Factors

- Per student spending
- Per student property value
- State allocation for equalized aid



Revenue Limit – State Aid = Local Taxes



Equalized Aid

- The Department of Public Instruction's aid estimate was \$53,452,401 as of July 1, 2021
- This is an increase of \$3,900,000



Funding Outside the Revenue Limit

- Year three of the approved operating referendum for \$5,000,000 to pay for professional educators salaries is included in this budget.



***Translating the District's Vision,
Mission, and Goals into
Financial Planning through
Strategic-Based Budgeting***



Strategic-Based Budgeting

- Began budget process with identifying strategic goals.
- Senior Leadership Budget Team started budget process in September 2020.
- District Support Center continued with strategic-based budgeting.
- Continued process improvement on budgeting & staffing timelines.
- Developed step-by-step comprehensive budget calendar (School Board approved).
- Continued focus on using comparison budget data.



Strategic Budget Items

- Strategic Budget Items Included in 2021-22:

1.	Professional Ed Compensation Program	\$500,000
2.	Planning Principal for SP West High School	\$165,000
3.	SP West High School Staffing Allocation	\$333,000
4.	Move School-Based Admin Associates to 260 Day Contracts	\$33,900
5.	Director of Systemic Equity & Inclusion and Support Staff	\$225,000
6.	Install Playgrounds at Middle Schools	\$400,000
		<hr/>
		\$1,656,900

Facility & Operations Strategic Plan Goal

Facilities and services meet the needs of our diverse and growing student population and community.



Class Sizes

- Class size guidelines (non-AGR):

<u>Grade</u>	<u>Class Size</u>
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Kindergarten	16-20
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1st Grade	17-21
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2nd Grade	18-22
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<u>Grade</u>	<u>Class Size</u>
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3rd Grade	21-25
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4th Grade	22-26
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5th Grade	23-27
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- Middle school average ratio: 26:1
- High school average ratio: 25:1

Teaching & Learning Strategic Plan Goal

All students surpass their annual academic growth targets and graduate ready for success.



Summary of Staffing Changes

	<u>FTE*</u>		<u>FTE*</u>
Professional Educators	7.7	Growth	-0.5
Support Staff	1.0	Strategy Implementation	4.0
Administrative Support Staff	2.0	Grant Funded	2.2
Administration	2.0	ESSER 2 Grant/Shifting	7.0
	<u>12.7</u>		<u>12.7</u>

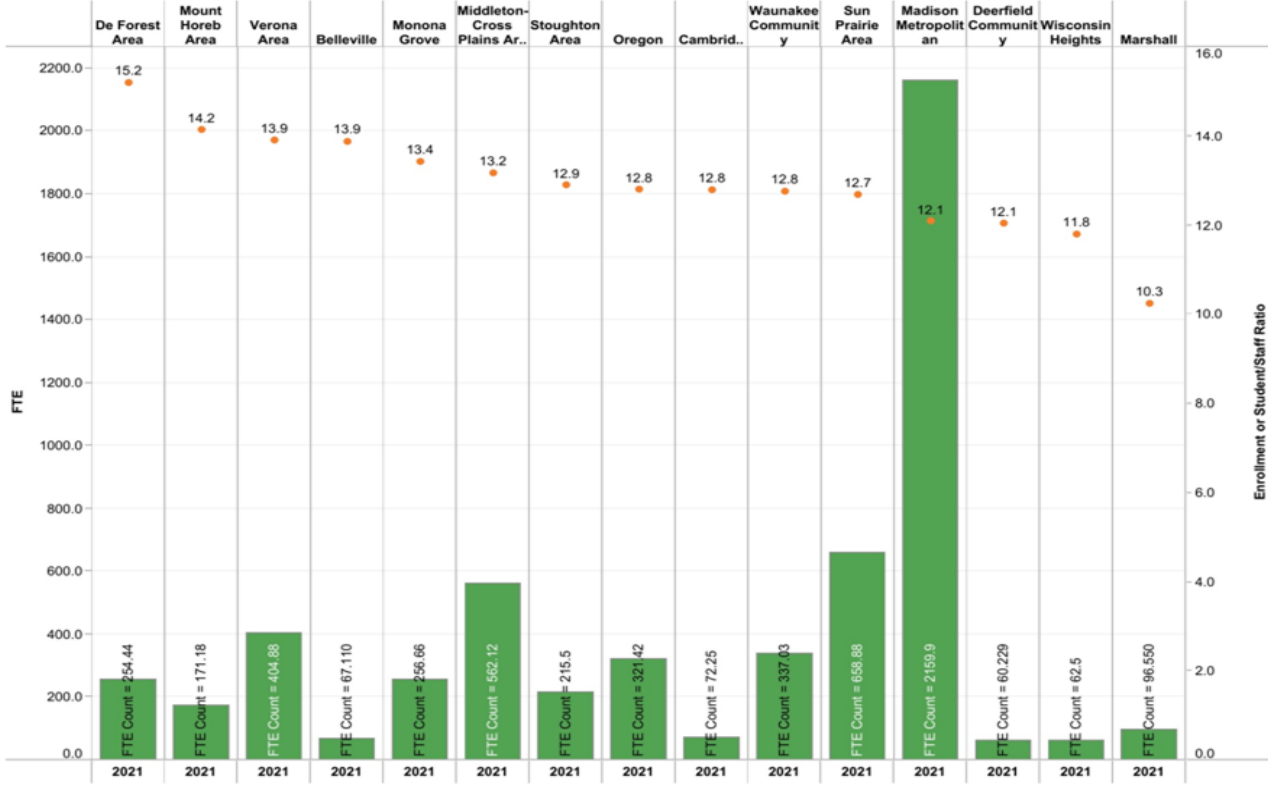
**Full-Time Equivalency*

Teaching & Learning Strategic Plan Goal

All students surpass their annual academic growth targets and graduate ready for success.



Dane County Student To Teacher Ratio



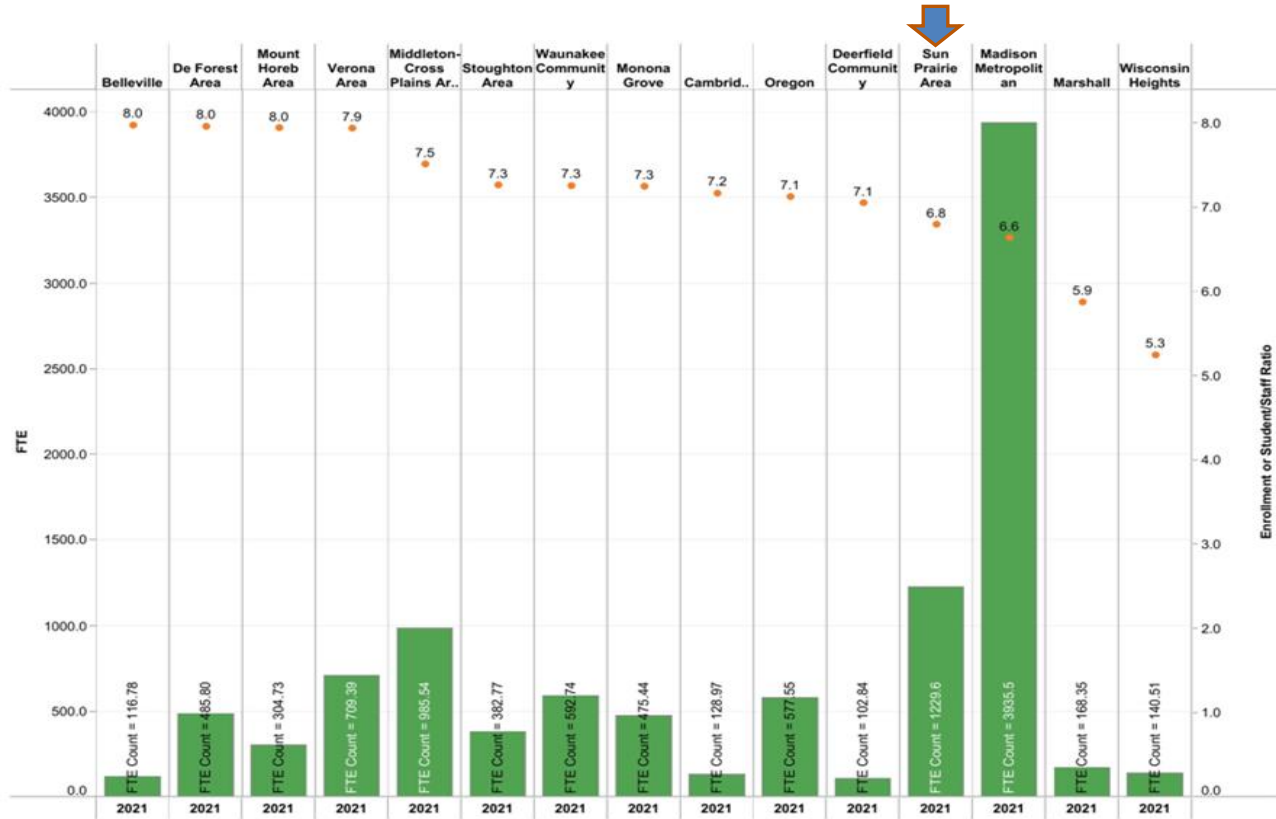
Staffing Ratios
 District(s): Belleville, Cambridge, De Forest Area and 12 more
 Position(s): Teacher
 Source: DPI PI-1202

Measure Names

- Enrollment or Student/Staff Ratio
- FTE



Dane County Total Staffing to Student Ratio



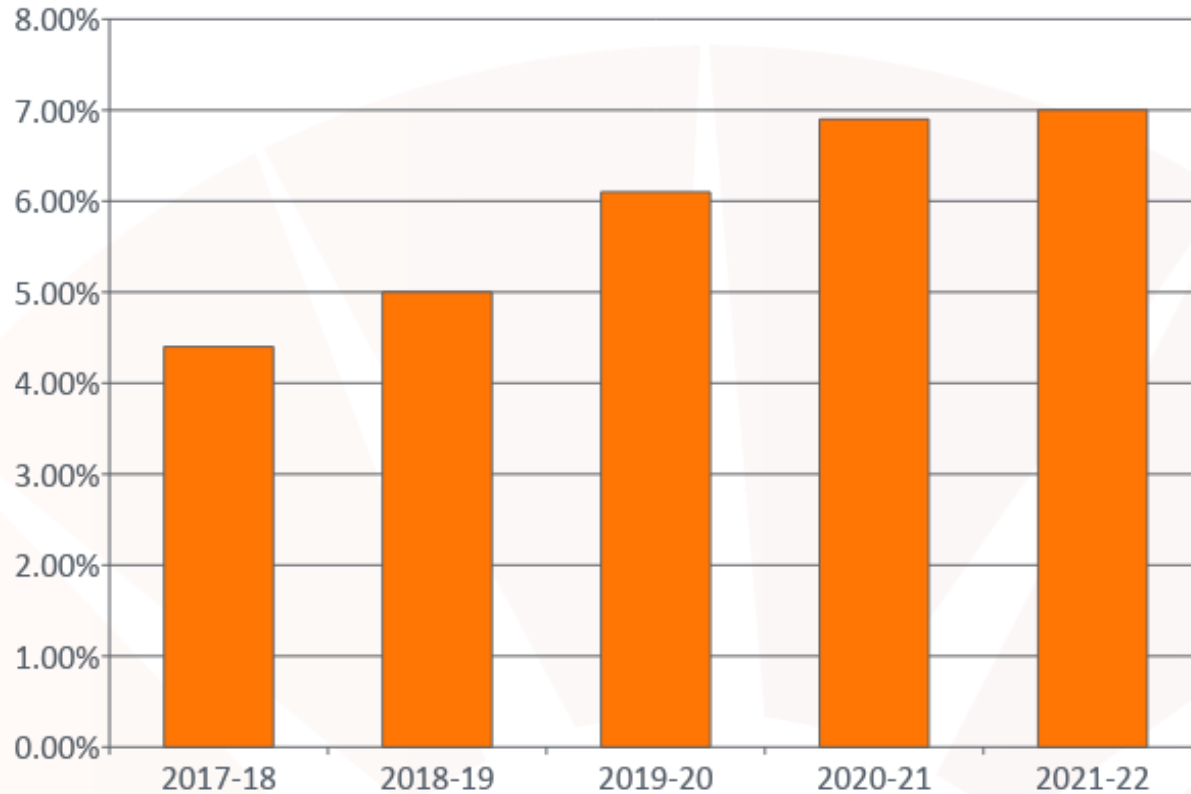
Staffing Ratios
 District(s): Belleville, Cambridge, De Forest Area and 12 more
 Position(s): All
 Source: DPI PI-1202

Measure Names

- Enrollment or Student/Staff
- Ratio
- FTE



5-Year History Staff of Color Professional Educator %



Budgeted Compensation Commitment

- A 1.23% average increase for all employee groups has been allocated in the budget.
- In addition, professional educators below the Dane County average received an increase as part of the “exceed the revenue limit” referendum.
- The projected salary increase for all employee groups is \$2,100,000.

Workforce Focus

Proactively recruit, retain and engage talent that reflects and is responsive to our diverse community.



Budgeted Benefits Commitment

Effective January 1, 2022:

- Health insurance premiums will remain the same due to aggressive bidding in 2018.
- Dental insurance premiums will remain the same.
- WRS retirement contributions rates will decrease by 0.25%.
- Overall, total package (salary & benefits) will increase 1.7% (\$1,900,000).

Workforce Focus

Proactively recruit, retain and engage talent that reflect and is responsive to our diverse community.



Elementary & Secondary Schools Emergency Relief (ESSER)

- Federal money for two uses:
 - Reopen schools
 - Address learning loss
 - Not just to fill budget holes, i.e., pay for salaries and benefits
- ESSER I
 - \$620,000 spent
- ESSER II
 - \$2,235,000 estimate
 - Plan is for technology, virtual teachers, nurse, JEDI for virtual secondary students, and other areas
 - \$2,100,000 has been spent or will be in the 2021-22 budget



ESSER (cont.)

- ESSER 3
 - Approximately \$5-6M
 - District will develop a plan for this in 2022-23 and beyond
 - Plan development will meet ESSER requirements for spending
- The message from the legislatures was district's should use ESSER dollars to balance their budgets, however, that is not the intent of ESSER dollars



Fund 10 Operating Budget

- Revenues:
\$115,378,846
- Expenditures: \$115,378,846



Overall Budget

General Fund	\$115,400,000
Special Ed Fund	\$21,600,000
Debt Service Fund	\$21,600,000
Construction Fund (estimate)	\$75,000,000
School Nutrition Fund	\$3,250,000
Community Service Fund	\$850,000
Grand Total of Budgets	<hr/> \$237,700,000



Debt Levy

- The debt levy is for voter-approved referendum building projects.
- In total, the debt service levy budget is \$21,600,000.
- All borrowing is completed for the secondary space solution.
- Combined, the \$164,000,000 of borrowing avoided \$78,400,000 in interest costs from the projection used in referendum communications.

Facility & Operations Strategic Plan Goal

Facilities and services meet the needs of our diverse and growing student population and community.



Community Service Levy

- Programs within this fund:
 - Community Schools
 - Community Facility Usage
 - Community Equity Outreach
- Projected levy budgeted at \$814,000



Community Engagement Strategic Plan Goal

Excel in how we serve all stakeholders and build relationships with families, community members, and businesses that promote positive outcomes for students.



Projected Total Levy Increase

	Estimated Increase/Decrease	% Increase/Decrease	Total Levy
General Fund Levy	-\$3,700,000	-7.3%	\$46.9M
Debt Levy	\$1,000,000	4.9%	\$21.6M
Community Service Levy	\$200,000	32.6%	\$814K
Combined Levy	-\$2,500,000	-3.5%	\$69.2M

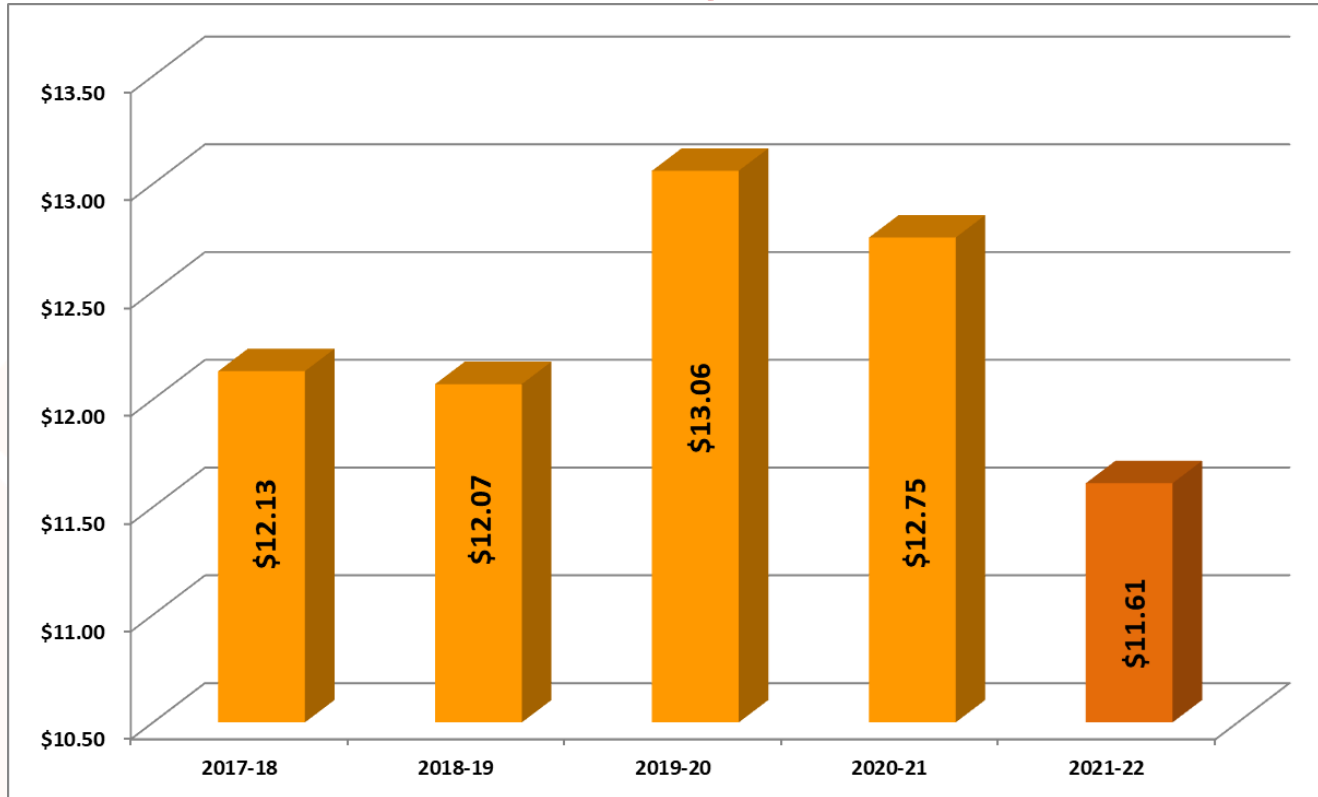


Mill/Tax Rate

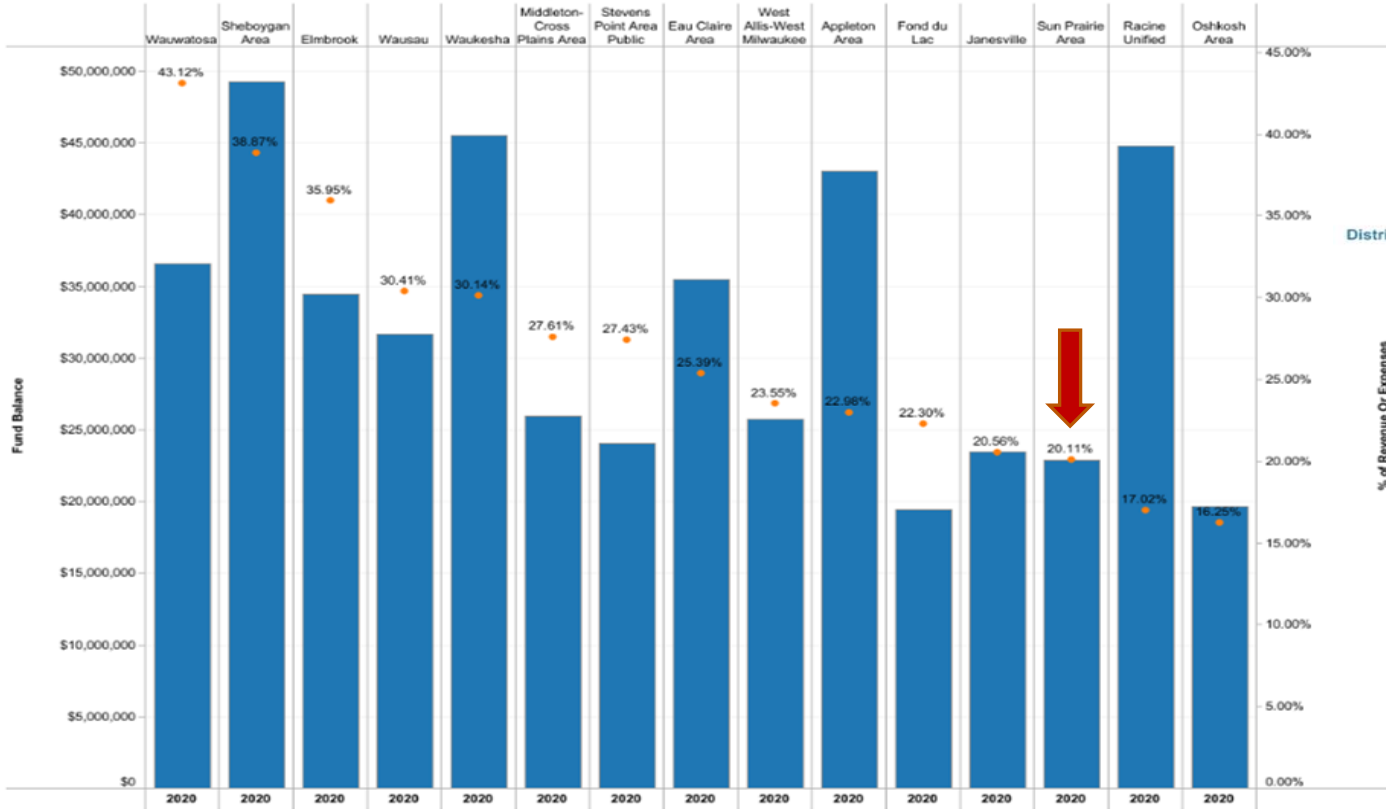
- Current projections have a 6.0% increase in property value.
- With a 6.0% property value increase, the mill rate would be \$11.61, or an 8.9% decrease.
- The percent change will vary among the 10 district municipalities depending on each municipality's change in equalized value compared to the other SPASD municipalities' change in value. Districts are required to use equalized value not assessed value.



Mill/Tax Rate History



General Fund Balance % Comparison



Fund Balance by Fund and Percentage
Shown as a % of Revenue
District(s) - Appleton Area, Eau Claire Area, Elmbrook and 12 more
Source: AFR

Detail By:

■ 10 - General Fund

Measure Names

■ % of Revenue or Expenses



Future

- The District receives the equalized aid amount from DPI on October 15th.
- The School Board adopts the Original Budget by October 31st.



Thank you for your attendance and support!



Other thoughts

Add in school pictures in booklet and presentation

Have multiple reviewers of booklet and presentation



Questions and Answers

