

# **NICOLET HIGH SCHOOL DISTRICT**

**2019 Annual Meeting  
2019-20 Budget Hearing**

**Nicolet High School  
August 26, 2019  
Nicolet Library - Room D-110**

**The Annual Meeting will begin at 7:00 p.m. A budget hearing is held at the time and place of the Annual Meeting [s.65.90(4)].**

# Nicolet High School District Annual Meeting Agenda

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## Agenda

- A. Call to Order (7:00 p.m.)
- B. Elect Chairperson to Conduct Budget Hearing and Annual Meeting
- C. Reading of Official Meeting Notification by District Clerk
- D. Review and Approval of the Minutes of the Annual Meeting (8/27/18)
- E. Official Reports and Recommendations
  - President's Report
  - District Administrator's Report
- F. Presentation of the Proposed 2019-20 Budget
- G. Public Hearing on the Proposed 2019-20 Budget
- H. Adoption of Proposed Resolutions:
  - Resolution A: Adoption of Tax Levy
  - Resolution B: Set the Annual Salaries of Board Members
  - Resolution C: Reimbursement of Board Member Travel Expenses
  - Resolution D: Set the Date for the Next Annual Meeting
- I. Unfinished Business
- J. Adjournment

# Board President Report

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- Ellen Redeker will provide the Board President's report

# District Administrator's Report

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- Dr. Greg Kabara will provide the District Administrator's report

# Nicolet High School District 2019-20 Budget Presentation

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- 2019-20 Budget Assumptions
- 2019-20 Budget and Levy Details





# Budget Assumptions

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- State Biennial Budget
- Enrollment/Membership
- Revenue Details
  - Revenue Limit
    - State Aid
    - Property Taxes
    - Operational Referendum
    - Fund 38 (non-referendum) Debt
    - Computer Aid Stable
  - Revenue from state, federal, and other sources
- Expenditure Details
- Fund Balance

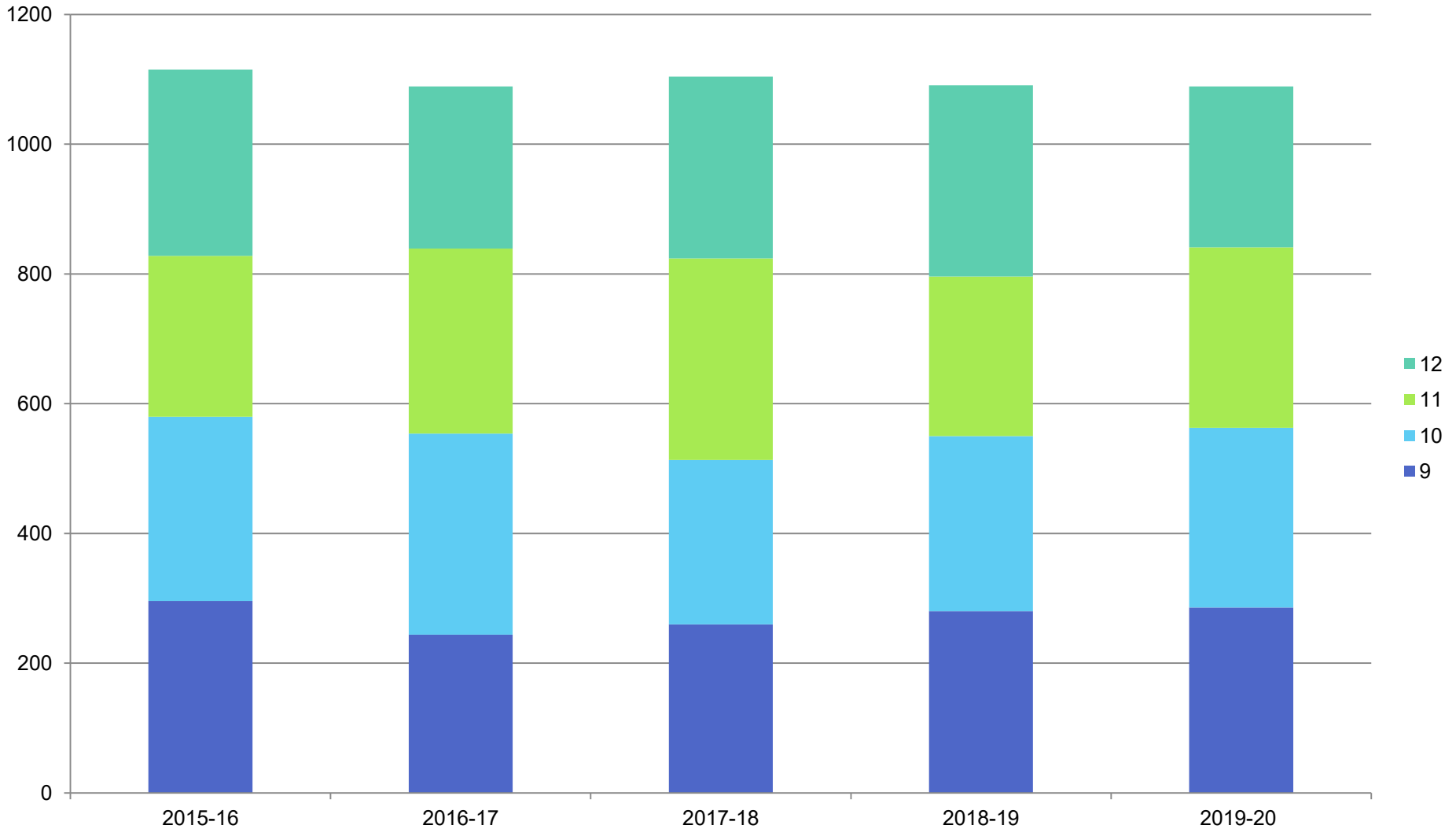
# 2019-21 Biennial State Budget

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- Revenue Cap
  - State Aid and Property Taxes
- Preliminary and Final Budget
  - Revenue cap is increasing \$175/pupil for 19-20 & \$179/pupil for 20-21 (preliminary and final budget)
- Preliminary Budget
  - Per Pupil Categorical Aid increasing \$25/pupil (preliminary budget)
  - Annual Meeting Estimate: \$26,675 increase on per pupil basis
- Final October Budget
  - Actual Increase (state budget) is \$88/pupil (2019-20: \$742/pupil)
  - Current Estimate: \$93,896 increase on per pupil basis (\$67,221 higher)

# Student Enrollment

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# Revenue Limit Information

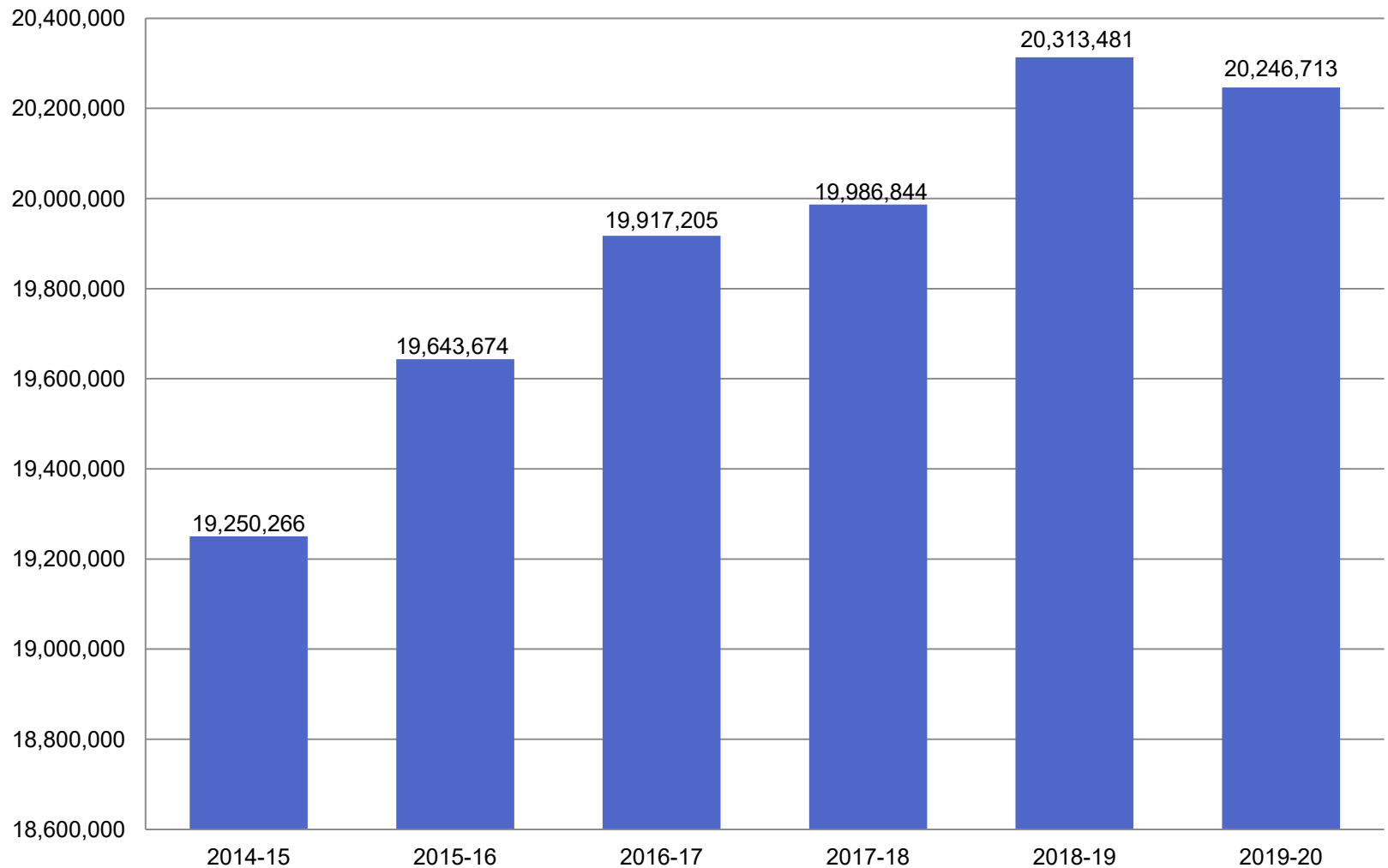
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- 2019-20 Revenue Limit increase: \$175/pupil
- Historical Revenue Limit in/decreases:
  - 2018-19 \$0
  - 2017-18 \$0
  - 2016-17 \$0
  - 2015-16 \$0
  - 2014-15 \$75
  - 2013-14 \$75
  - 2012-13 \$50
  - 2011-12 -\$874.46\*
- \*Prior to 2011-12 the Revenue Limit increased between \$200 to \$275/pupil annually
- Financial Impact
  - **Revenue Per Pupil up from 15,344/pupil to 15,590/pupil**
    - Additional Authority Due to Per Pupil Increase= \$187k (based on 1,067 FTE)
  - **Projected Three Year Average FTE down 1 (1,068 to 1,067)**
  - **Loss of Exemptions Due to Enrollment Changes = (\$322k)**
  - Other Factors: Energy efficiency exemption (up roughly \$90k), prior year tax rebates, prior year open enrollment changes, transfer of service, private school voucher participation, etc.
- Nicolet Community approved a six-year, \$3.15 million per year, non-recurring Operational Referendum; this represents a limited term increase to the school district's Revenue Limit for the 2016-17 through 2021-22 fiscal years.
  - Budget incorporates this additional funding
  - Operational Referendum paid for via property taxes
- **Projected 2019-20 Revenue Cap: \$20,246,713 (Down from \$20,313,481)**
  - Loss of \$67k in revenue limit authority (despite increase of \$175/pupil on cap)



# Historical Revenue Limit Authority

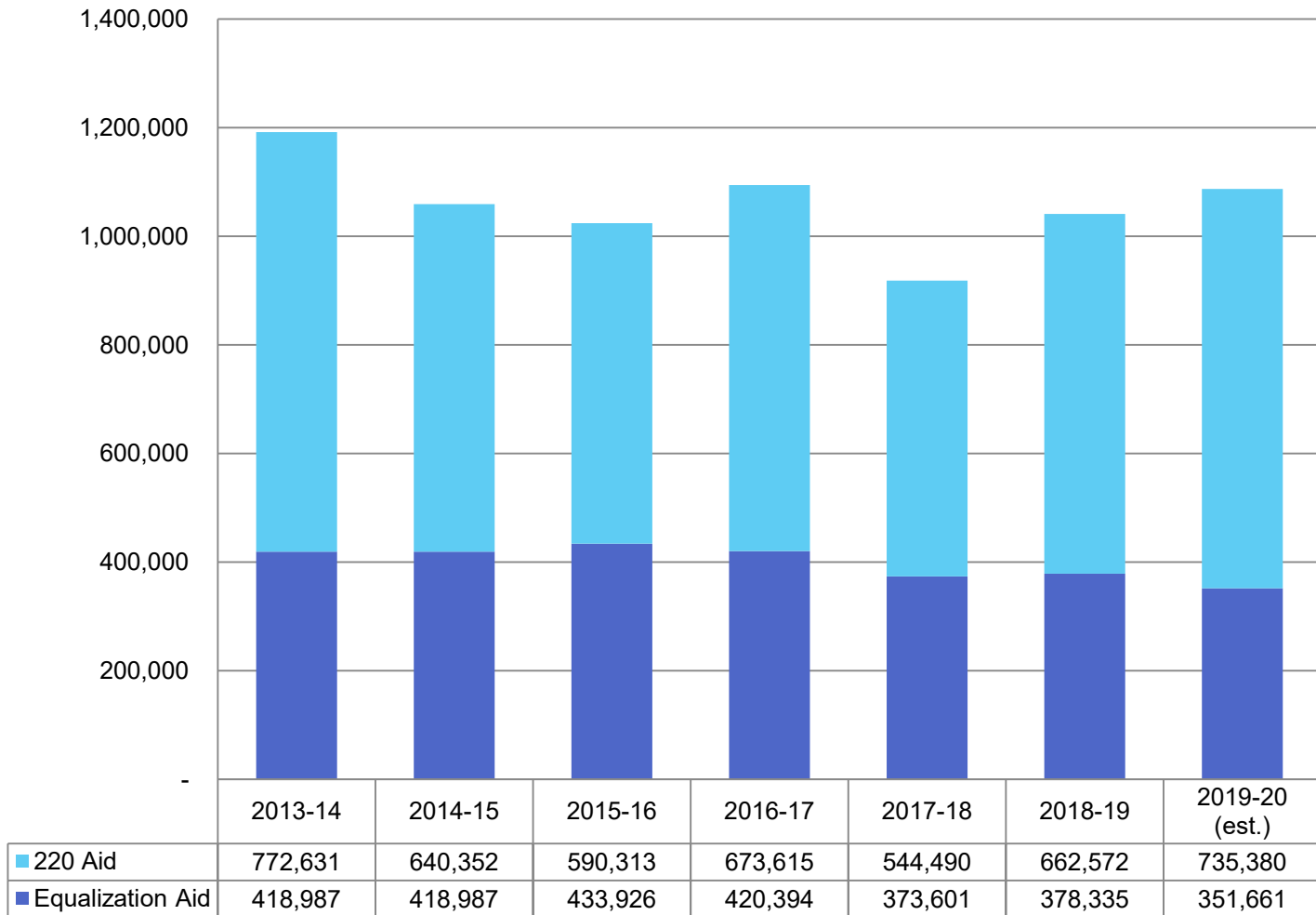
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# Historical State Aid Amounts

(Includes both Equalization Aid & 220 Integration Aid)





# 2018-20 Operational Revenue: Funds 10 and 27 (General & Special Education Funds)

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## 2018-19 Revenue Budget

Local Sources	18,556,918
Inter-District Payments	519,311
State Sources	2,798,068
Federal Sources	409,413
Other	15,200
<b>Total</b>	<b>22,298,910</b>

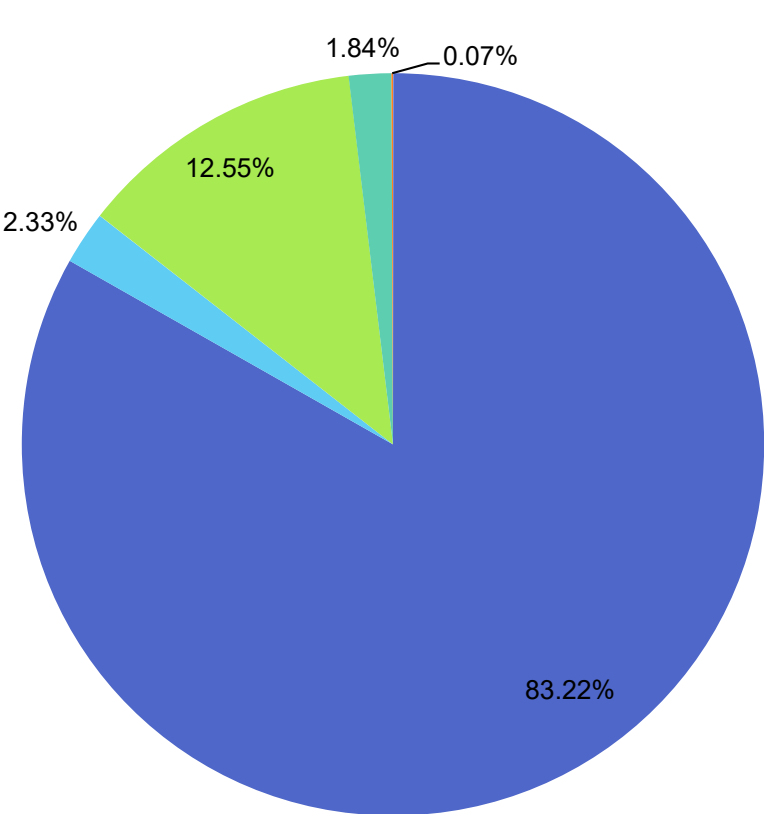
## 2019-20 Revenue Budget

Local Sources	18,342,330
Inter-District Payments	435,449
State Sources	2,946,158
Federal Sources	422,486
Other	40,200
<b>Total</b>	<b>22,186,623</b>

# Funding Sources: Funds 10 and 27

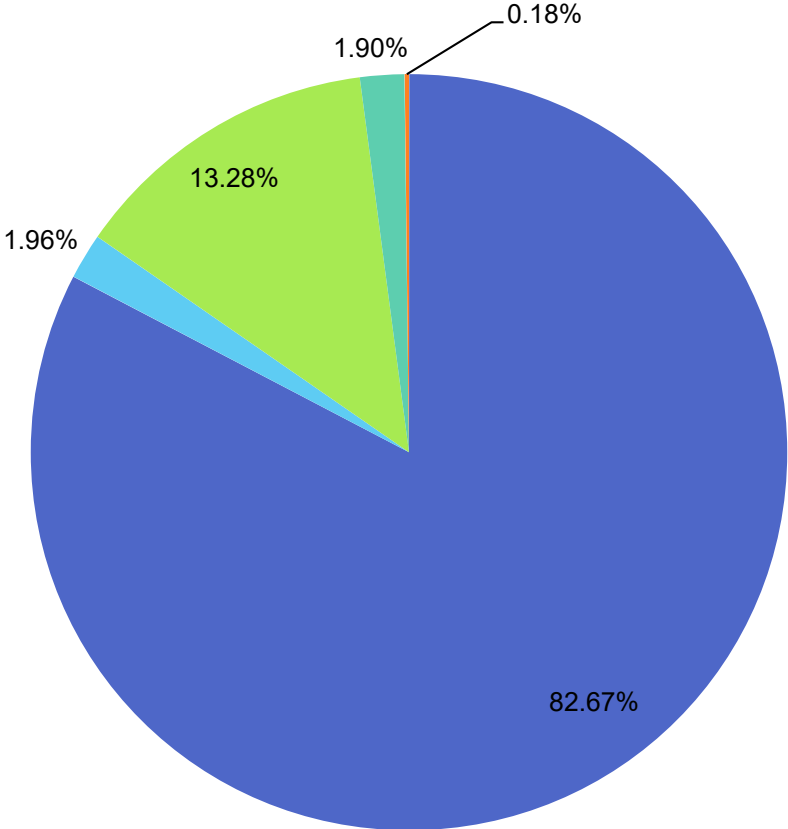
### 2018-19 Revenue Sources

■ Local ■ Interdistrict ■ State ■ Federal ■ Other



### 2019-20 Revenue Sources

■ Local ■ Interdistrict ■ State ■ Federal ■ Other





# Historical Fund 10 and 27 Expenses

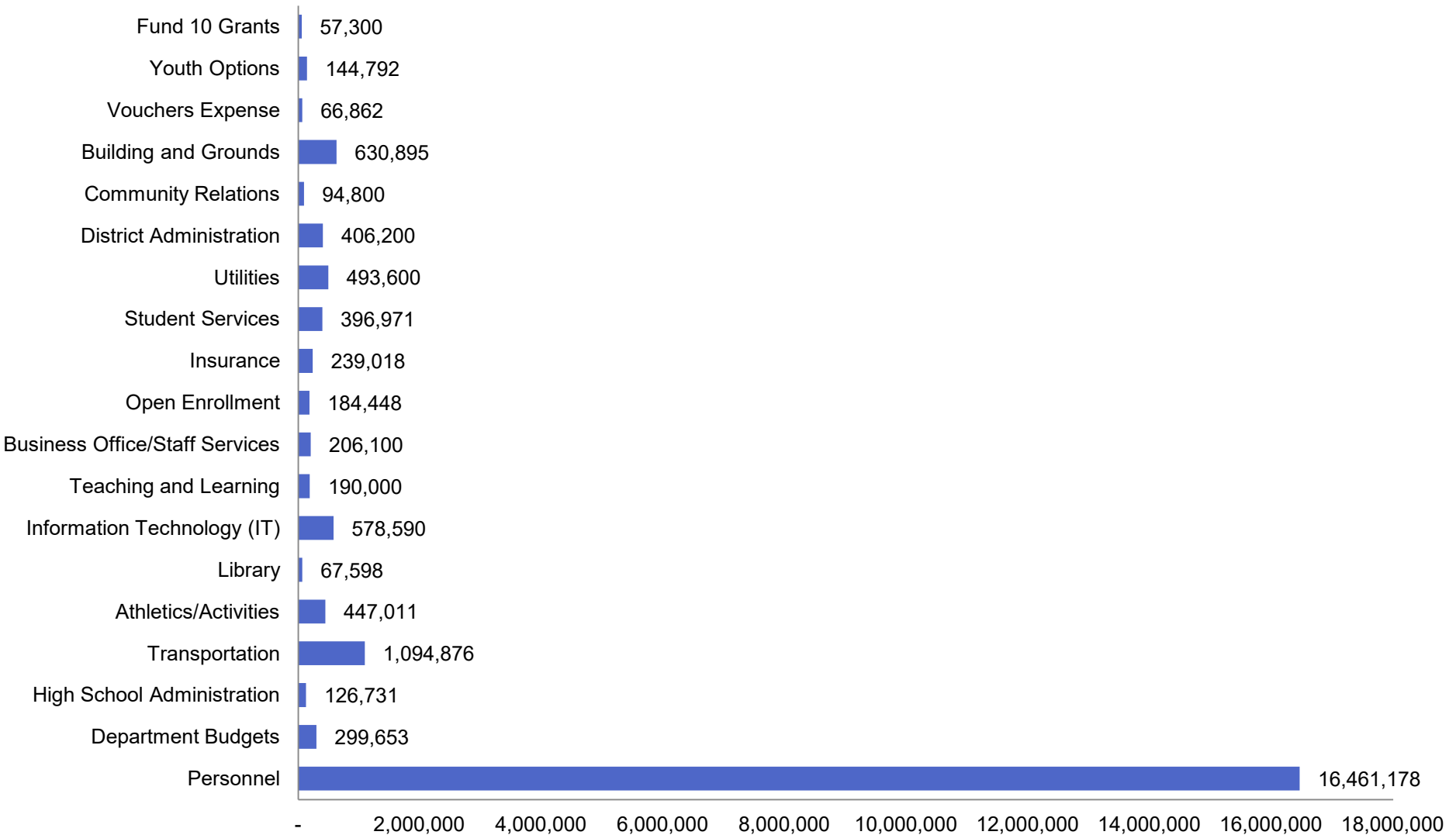
Budget Year	Expenses (10 & 27)
2013-14	19,828,574
2014-15	20,977,440
2015-16	20,878,423
2016-17	21,067,529
2017-18	22,515,004
2018-19 (bud.)	22,336,816
2019-20 (est.)	22,186,623

*Note: Transfers between Funds 10 and 27 have been removed*

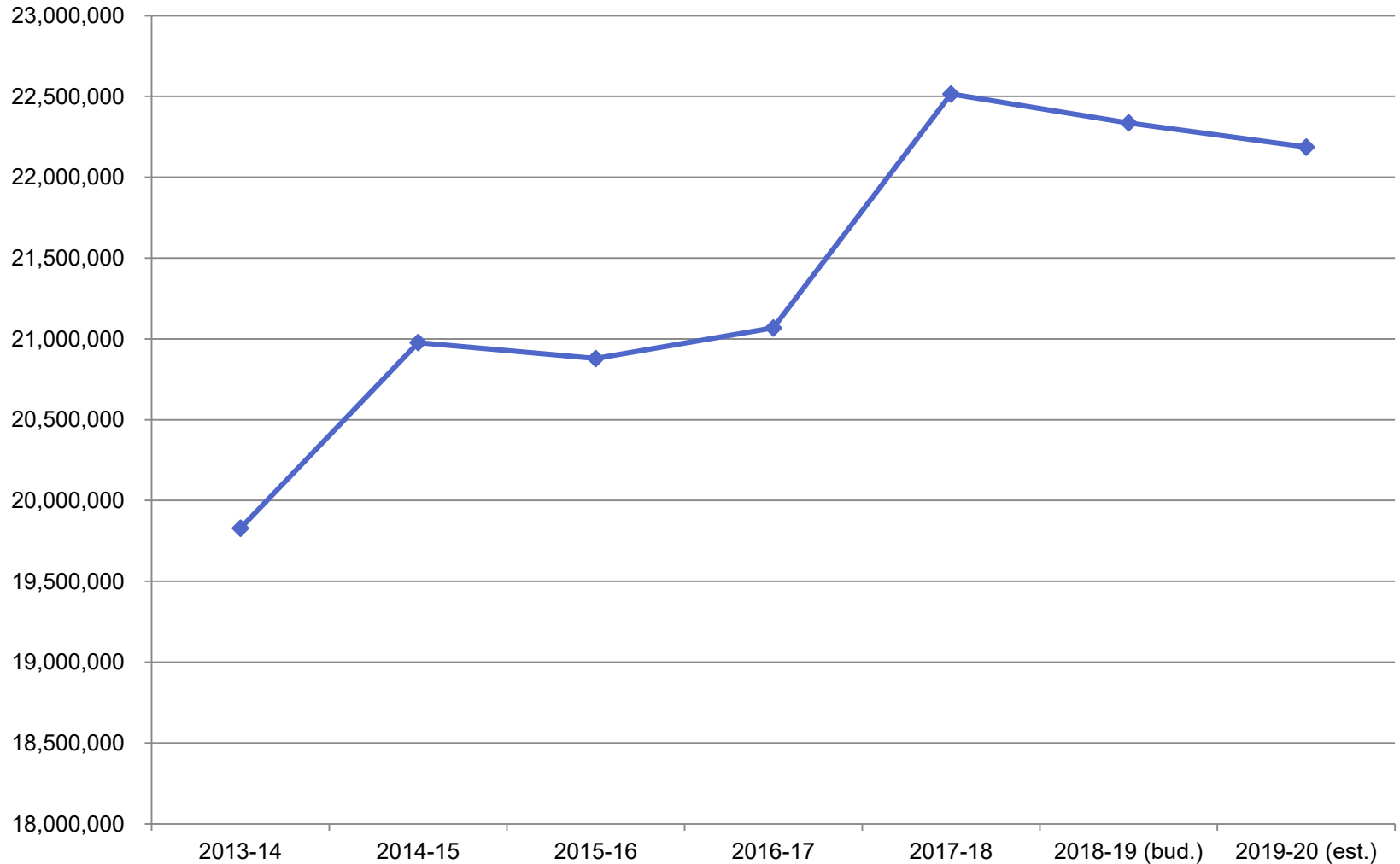


# 2019-20 Projected Expenses (10 & 27) (Sorted by Object)

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# Historical Fund 10/27 Expenses





# Fund 10/27 Expenditure Details

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- Personnel budget includes:
  - 2.44% wage increase for all staff
  - Projected 5% increase for health insurance
  - No increases for most other benefits
  - Restructured role to add Math Interventionist/Transition Teacher (2.0 FTE Paraprofessionals converted to 1.0 FTE Teacher)
  - Added 1.0 FTE in Special Education (Utilizing savings from lapse of DSAW 18-21 program)
  - Absorbed 1.0 FTE Technology Integrator with existing staff
    - Decreased English Department 0.6 FTE
    - Restructured Library Specialist to pick up the remaining 0.4 FTE
  - Managed our hiring to balance experience with finances

# Fund 10 Expenditure Details

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- Department Budgets decreased to reflect needs (\$103k Savings)
- Budgeted transportation costs decreased to align with 2018-19 spend (will be updated in fall) (\$97k Savings)
- Athletics/Activities budget increased to account for increased field rental and transportation needs (\$60k Increase)
- District Administration budget increased due to ongoing lawsuit (former District teacher) (\$80k Increase)
- Building and Grounds decreased to align with needs (\$95k Savings)
- Youth Options budget increased with additional programming added (\$47k Increase)



# Fund Balance

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- Projected beginning Fund Balance: \$6.38 million (30.01% of the 2019-20 General Fund Expenditure Budget)
  - The projected fund balance will increase once numbers are finalized from 18-19 (District experienced surplus in 2018-19)
- 2019-20 Budget is balanced
- 2019-20 Deficit budget was planned as part of the six-year \$3.15 million per year operational referendum in April 2016
  - Early years of 6-year cycle will see fund balance increase
  - Fund balance will decrease during later years
  - Since year two provided a decrease to fund balance, recouping in year three and planning for a balanced budget in year four assist with getting the District back on track
- Fund Balance Board Policy: 25% of proposed budget expenditures

# Fund 73: Employee Benefit Trust

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## Asset History from 7/1/18 through 6/30/19

Beginning Balance 7/1/2018	\$ 3,422,676.49
Contributions	\$ 476,870.23
Withdrawals	(\$ 331,306.54)
Fees	(\$ 22,154.00)
Income Earned Interest	\$ 1,840.60
Income Earned Dividends	\$ 61,535.03
Change in Value of Investments	\$ 135,806.74
Ending Balance 6/30/2019	<u>\$ 3,745,268.55</u>

# Fund 80 Budget

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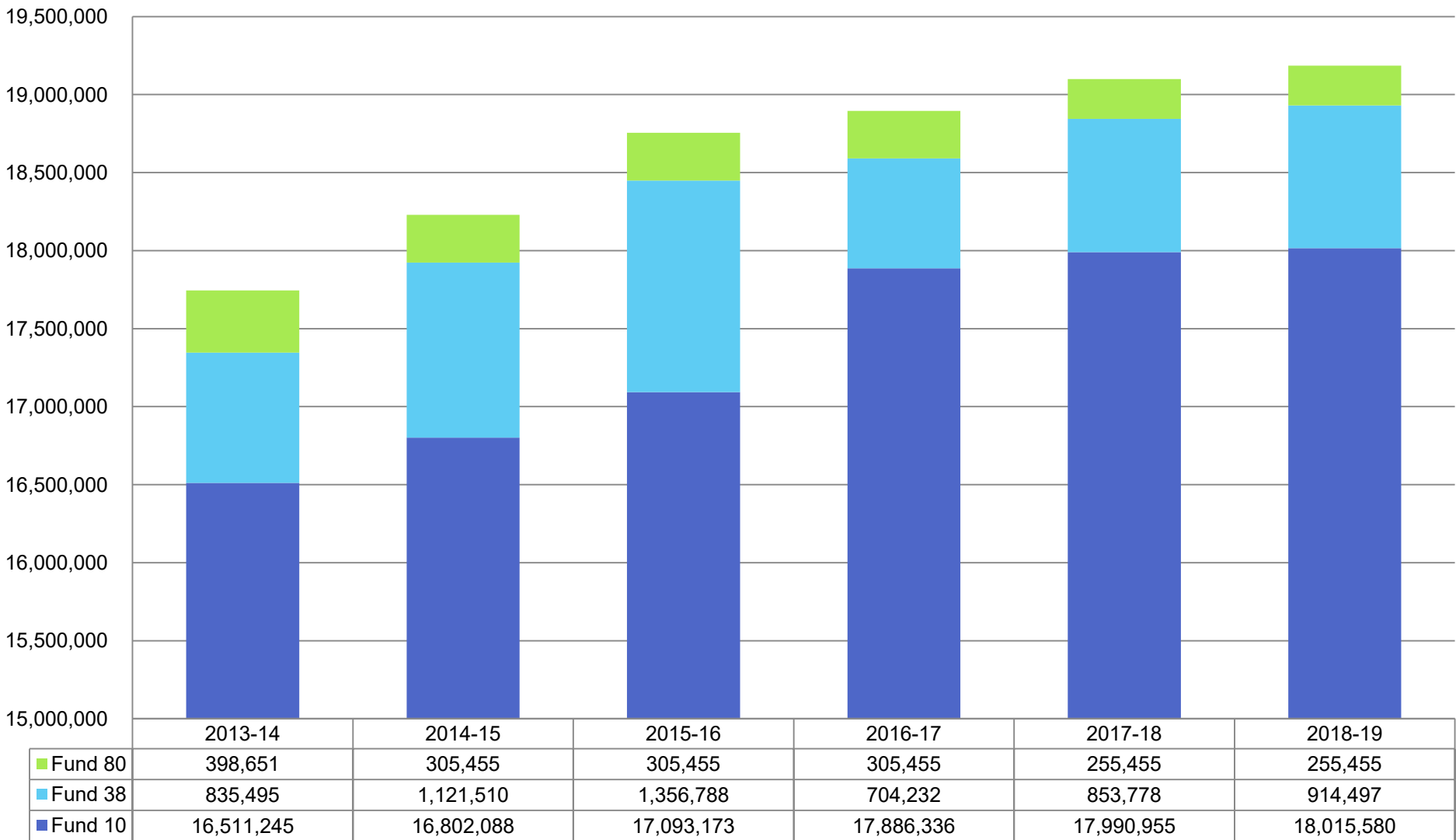
<b>Revenue</b>		
Property Tax	255,455	
Fees	668,000	
Gifts/Resale/Misc	<u>11,600</u>	
	<b>Total</b>	<b>935,055</b>
<b>Expense</b>		
General Programming	478,350	
Recreation Administration	444,448	
Summer Camp	37,395	
WPRA Ticket Sales	<u>1,125</u>	
	<b>Total</b>	<b>961,318</b>

# District Tax Levy

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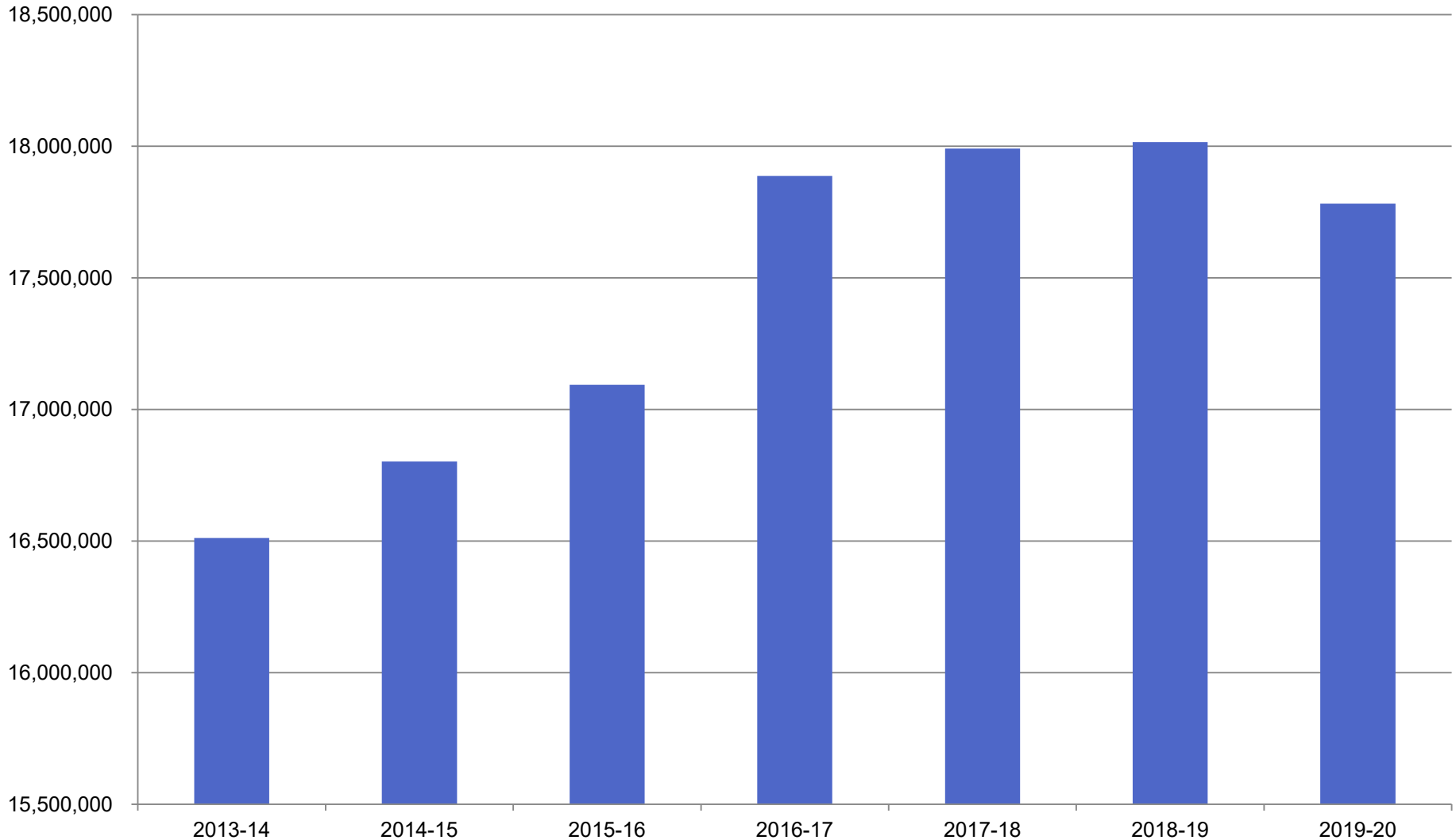
- NHSD Tax Levy comprised of three funds
  - General Fund 10
    - Main Source of Funding for District
  - Debt Service Fund 30
    - Non-Referendum Debt (Four outstanding debts)
  - Community Services Fund 80
    - Community Services programming

# Historical All Funds Tax Levy



# Historical General Fund Levy Fund 10

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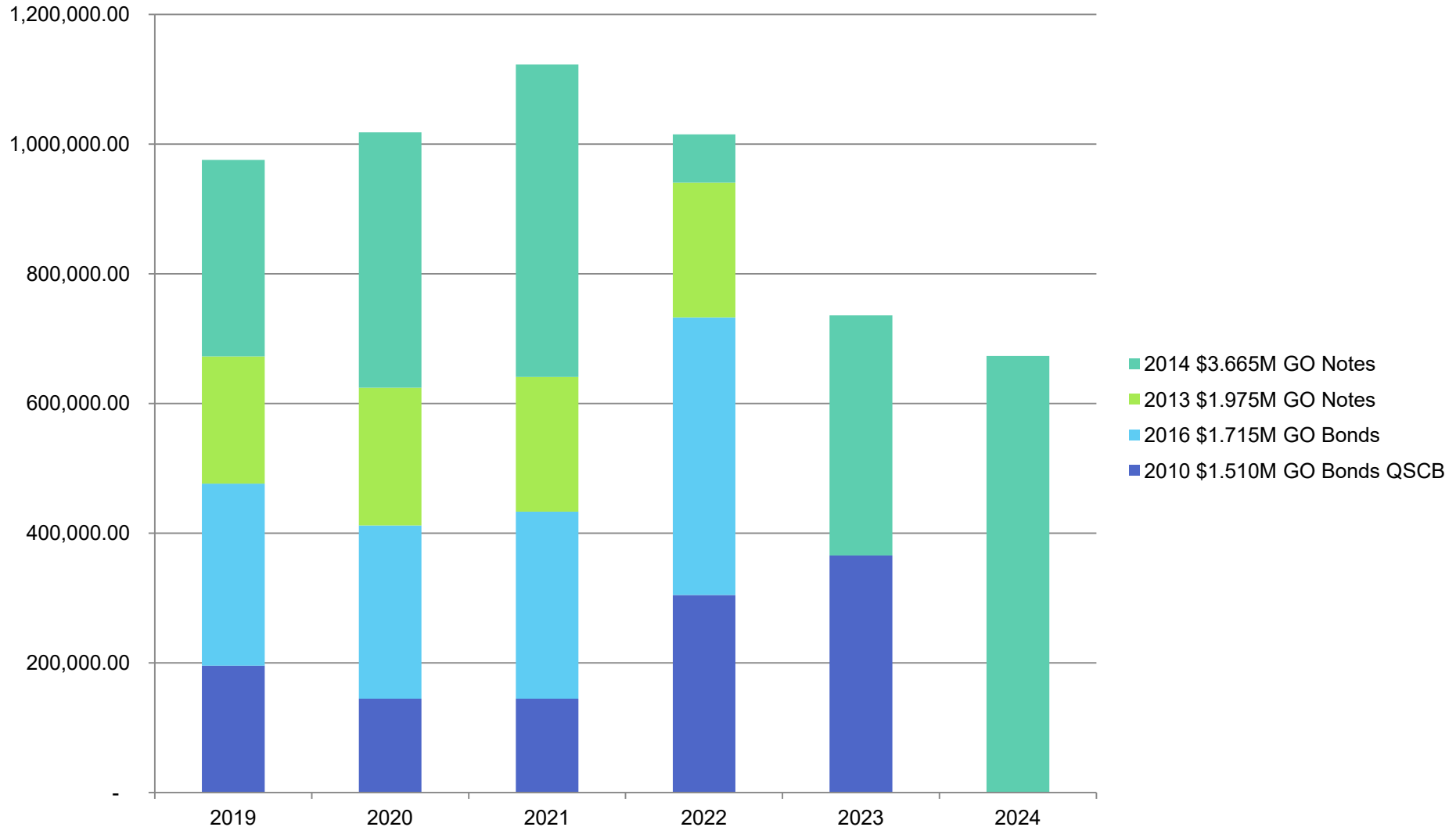




# Non-Referendum Debt Service Levy

## Fund 38

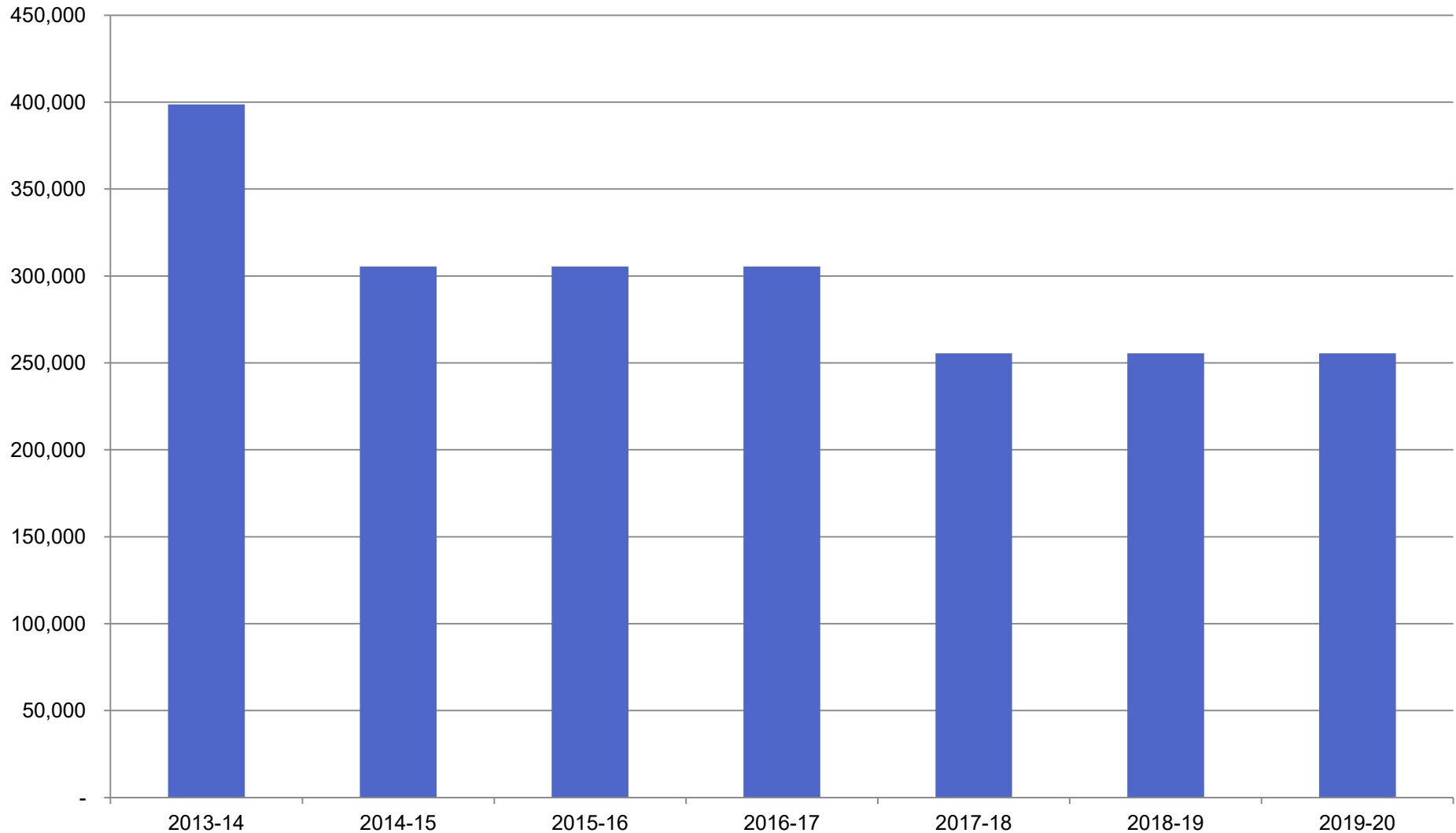
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# Historical Community Services Levy

## Fund 80

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# Historical All Fund Tax Levy

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Fund	2017-18	2018-19	2019-20 (Proposed)
General Fund (Fund 10)	17,990,955	18,015,581	17,781,370
Non-Referendum Debt Fund (Fund 38)	853,778	914,497	1,018,069
Community Services Fund (Fund 80)	255,455	255,455	255,455
<b>Total School Tax Levy</b>	<b>19,100,188</b>	<b>19,185,533</b>	<b>19,054,894</b>
Percentage Increase from Prior Year	1.08%	0.45%	(0.68%)

# Proposed 2019-20 Tax Rate

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Assumption: District assumed 1% increase in property valuation when determining mill rate

School Year	Estimated Equalized Value	Equalized Value Increase	Tax Levy (Total)	Tax Rate per \$1,000 Equalized Value	% In(De)crease in Mill Rate
2017-18	4,030,134,100	2.17%	19,100,188	\$4.74	(1.07%)
2018-19	4,082,765,900	1.31%	19,185,533	\$4.70	(0.85%)
2019-20	4,123,593,559	1.00%	19,054,894	\$4.62	(1.66%)

# Where do we go from here?

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- The District will modify the budget based on:
  - ▣ Revenue Changes
    - Final Revenue Limit Calculation
      - Actual Student Count (September enrollment count)
      - Final District property values on October 1, 2019
      - Aid certification in October
      - Exemptions (Prior Yr OE, Vouchers, TOS)
      - Final levy determination
    - Final Per Pupil Allocation (based on enrollment)
  - ▣ Expenditures finalized
    - Open Enrollment/Voucher shifts
    - District grants
    - Staff changes/Benefit updates
    - Other
- Board Meeting set for October 28, 2019 to adopt final budget and set tax levy for 2019-20 school year

# Public Hearing on the Proposed 2019-20 Budget

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- Questions?

# Nicolet High School District Annual Meeting Agenda

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# Nicolet High School District

## The Annual Meeting Resolutions

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In accordance with State statute 120.10, Powers of the Annual Meeting, the following resolutions are proposed:





# Nicolet High School District

## The Annual Meeting Resolutions

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### **Resolution A: Adoption of Tax Levy**

Be it resolved that there be levied upon the taxable property of the Nicolet High School District the sum of \$19,054,894 for the purpose of funding the operation and maintenance of the public school, funding of debt payments, and providing for recreation authority.

Motion by: \_\_\_\_\_

Second by: \_\_\_\_\_

# Nicolet High School

## The Annual Meeting Resolutions

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### **Resolution B:** Annual Salaries of Board Members

Be it resolved that the Annual Salaries of the Board Members be:

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*(Note: Present salary: \$1,000/per member annually)*

Motion by: \_\_\_\_\_

Second by: \_\_\_\_\_

# Nicolet High School District

## The Annual Meeting Resolutions

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### **Resolution C: Reimbursement of Board Members Expenses When Traveling**

Be it resolved that payment shall be made for actual and necessary expenses of a School Board Member when traveling in the performance of duties.

Motion by: \_\_\_\_\_

Second by: \_\_\_\_\_

# Nicolet High School District

## The Annual Meeting Resolutions

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### **Resolution D:** Set the Date for the Next Annual Meeting

Be it resolved that the School Board is authorized to set the date of the 2020 Annual Meeting, not to be held before May 15, 2020, or after September 30, 2020.

Motion by: \_\_\_\_\_

Second by: \_\_\_\_\_

# Nicolet High School District

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Thank you for Attending the  
2019 Nicolet High School District's  
Annual Meeting/Budget Hearing

# School Board, Administration, & Staff

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## **Board Members**

Ellen Redeker

President

Libby Gutterman

Vice President

Leigh Wallace Tabak

Clerk

Theresa Seem

Treasurer

Marilyn Franklin

Member

## **Administration/Staff**

Dr. Greg Kabara

Superintendent

Tom Dorgan

Principal

David Coyle

Associate Principal

Josh Zimmers

Associate Principal

Dr. Anne Ignatowski

Director of Student Services

Nicole Nelson

Director of Technology

Dr. Brenda Turner

Director of Teaching & Learning

Jeff Pruefer

Director of Business Services

Amy Lee

Board Secretary