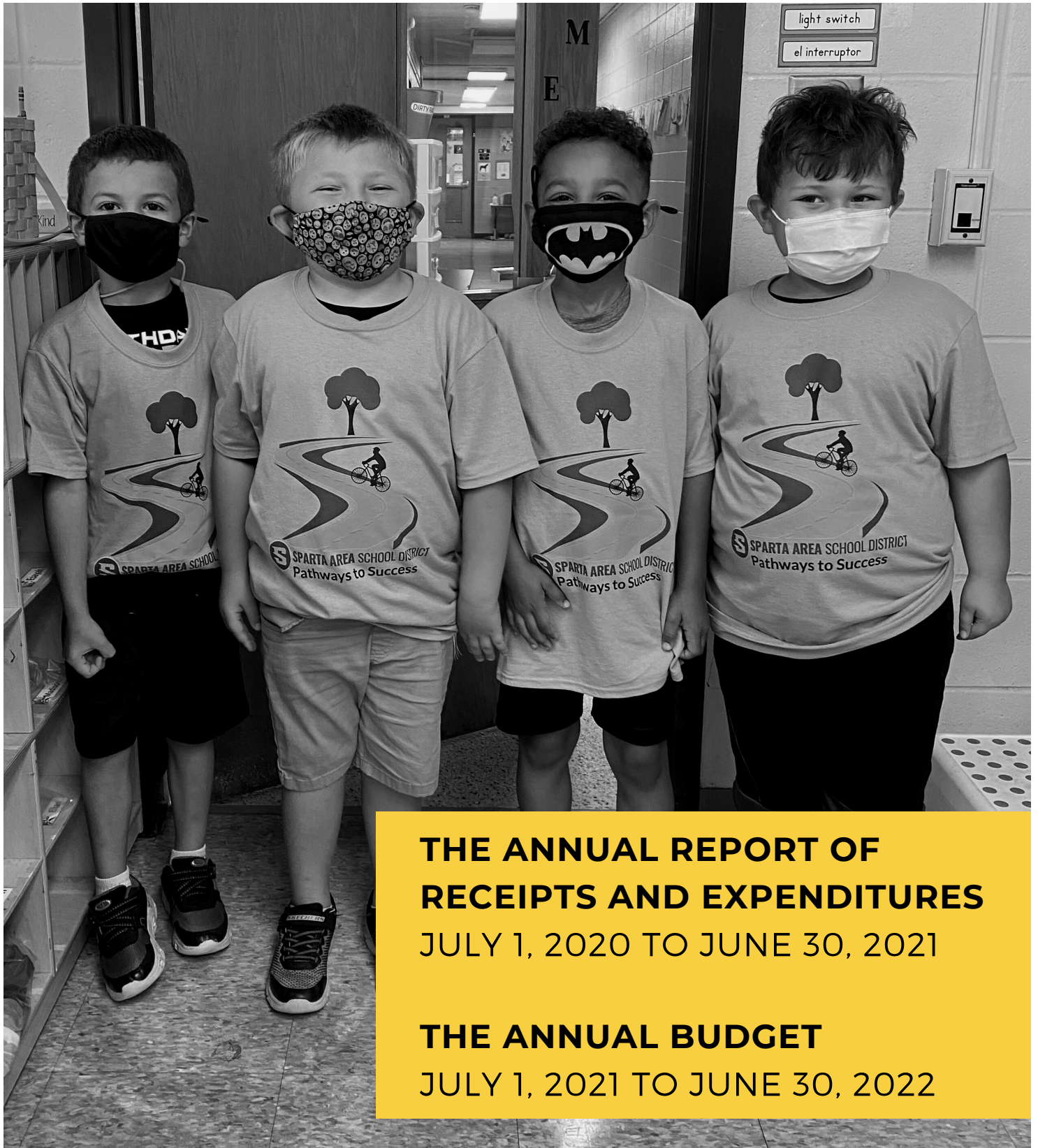




# SPARTA AREA SCHOOL DISTRICT



**THE ANNUAL REPORT OF  
RECEIPTS AND EXPENDITURES  
JULY 1, 2020 TO JUNE 30, 2021**

**THE ANNUAL BUDGET  
JULY 1, 2021 TO JUNE 30, 2022**





WELCOME

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## NOTICE AND AGENDA

# 2021 ANNUAL MEETING

*Notice is hereby given to the qualified electors of the Sparta Area School District, that the annual meeting/budget hearing of said district for the transaction of business will be held at the Meadowview Middle School Cafetorium on Tuesday, October 26, 2021 at 7:00pm.*

- 1.** Call to Order - Mr. Josh Lydon, President of the Board of Education
- 2.** Introductions and Annual Meeting procedures.
- 3.** Nomination and election of a chairperson for the meeting.
- 4.** Presentation of the minutes of the 2020 Annual Meeting/Budget Hearing held on October 27, 2020, Ms. Heidi Prestwood, Clerk.
- 5.** Presentation and approval of the Treasurer's Report (receipts, expenditures, and balances as of June 30th), Mr. Ed Lukasek, Treasurer.
- 6.** Presentation and hearing on the 2021-2022 Preliminary Budget, Ms. Leah Hauser, Director of Business Services.
- 7.** Remarks by Dr. Amy Van Deuren, Superintendent, presentation.
- 8.** Budget discussion and recommendation to the school board to adopt the school tax levy for the 2021-2022 school year, which includes the following:
  - a.** Direct the Board of Education to furnish school lunches and breakfasts to district students and appropriate funds for that purpose.
  - b.** Authorize the Board of Education to furnish textbooks to students under the conditions prescribed by the School Board.
  - c.** Authorize the purchase of vehicles or finance contracts for use and service of transportation vehicles.
  - d.** Approve student accident insurance for students for the 2021-2022 school year with First Agency, Inc. in the amount of \$33,201.00.

**e.** Authorize the Board of Education to provide transportation of public school students and students to private schools of St. John's Lutheran School, St. Patrick's Catholic School and Hylendale Elementary School.

**f.** Authorize the Board of Education to temporarily borrow funds to meet current operating expenses.

### **9.** Old Business

**a.** Discussion and approval of salaries for the members of the Board of Education. These salaries are in addition to expenses and per diem allowance of \$125.00 per day up to three days per year and \$30.00 per day after three days when on district business outside of the district and mileage allowance when on school business in or out of the district. The approved pay for the President is \$2,400.00, the Clerk is \$2,200.00 and all other members are \$1,900.00 each.

**b.** Update on depositories and official publication.

Depositories: Union Bank of Sparta - Branch of River Bank, State Bank Financial - Sparta, Citizen's First Bank, River Bank, WISC, and the State of Wisconsin Local Government Investment Pool.

Official Publications: Monroe County Herald (Evans Print and Media, Sparta, WI)

**c.** Other as appropriate.

### **10.** New Business

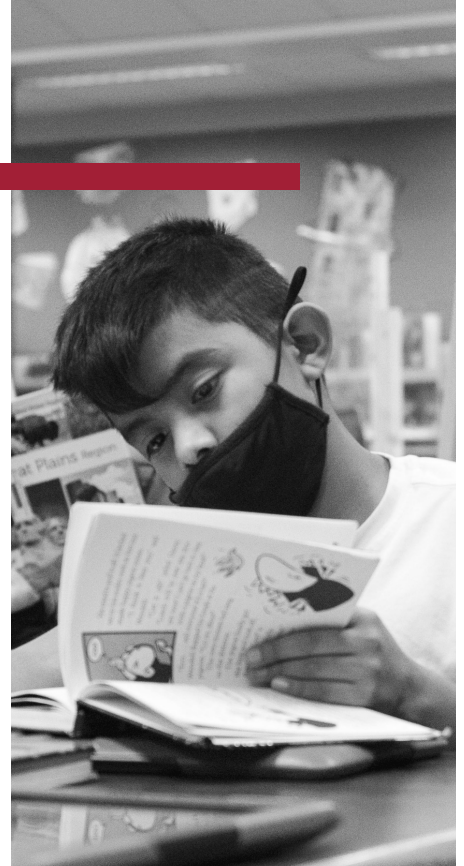
**a.** Request to approve the sale of surplus property (i.e. vehicles and equipment) by means of auction, wholesalers or to charities as approved by the Board of Education.

**b.** Discussion to set the time and date of the 2022 Annual Meeting/Budget Hearing.

**c.** Other as appropriate

### **11.** Adjournment

Notice is hereby given that all members of the Board of Education may be attending this meeting so as to constitute a quorum and a meeting of the Board of Education.





## 7 ELECTED MEMBERS

# BOARD OF EDUCATION

### MEETINGS

Board meetings are open to the public and are typically held on the fourth Tuesday of each month at 7:00 pm at 506 N Black River Street, or one of the other SASD school buildings.

Meeting agendas are posted in each school, on the district website, at City Hall, the Public Library, and sent to the media. The public is encouraged to attend.

The approved minutes are published in the Monroe County Herald and posted on the district website [www.spartan.org](http://www.spartan.org).

#### MR. JOSH LYDON

PRESIDENT

#### MR. JAMES RASMUSSEN

VICE-PRESIDENT

#### MR. ED LUKASEK

TREASURER, COMMITTEE CHAIR

#### MS. HEIDI PRESTWOOD

CLERK

#### MR. COLIN BURNS-GILBERT

DIRECTOR

#### MR. JOHN HENDRICKS

DIRECTOR

#### VACANT

DIRECTOR

The Board of Education is the policy-making body for the District. By law, all school districts are agencies of the state. The Wisconsin Constitution and Statutes define the Board's authority and responsibility for district programs and operations. All seven members of the Board are elected at large for three-year terms. Board Officers are elected by the Board membership.

## AN OVERVIEW

# SPARTA AREA SCHOOL DISTRICT

The Sparta Area School District (SASD) is located in Monroe County, Wisconsin. Our District serves approximately 3,100 students per year in the City of Sparta, Towns or parts of Towns of Adrian, Angelo, Grant, Greenfield, LaFayette, Leon, Little Falls, New Lyme, Portland, Ridgeville, Sparta, and Wells, all within Monroe County, Wisconsin, and part of the Town of Melrose within Jackson County, Wisconsin.

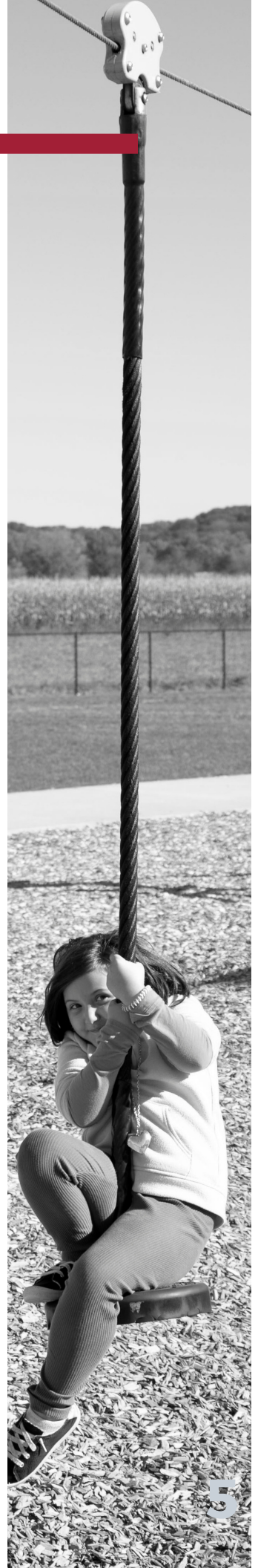
Our District is also home to Fort McCoy, the only U.S. Army installation in Wisconsin. Sparta is a growing community, and is known as the Bicycling Capital of America for its iconic bike trails. A growing community has led to a growing school district! Our enrollment has seen steady overall growth since 2011.

To accommodate our growth and to deliver a 21st century learning experience, SASD recently completed a facility expansion project. This project included building Herrman Elementary, an 800 student elementary school serving grades 1 through 4, as well as a new addition to Southside Early Learning Center, serving our Pre-Kindergarten and Kindergarten students.

SASD consists of nine schools spanning grades K-12, including four charter schools. We're proud of the wide array of educational opportunities we offer to our students. SASD offers a variety of individualized learning experiences so parents can find the right fit for their child. Our offerings include Sparta Virtual Learning Academy (SVLA), four charter schools, and our partnerships with Western Technical College and UW-La Crosse to offer extended learning opportunities at Sparta High School.

At all of our schools across the district, we strive to create a safe, inclusive school community and maintain the unwavering belief that all children can learn.

We welcome you to visit our schools and the greater Sparta community, and stay #SpartanProud!



## PATHWAYS TO SUCCESS

# STRATEGIC FRAMEWORK

### OUR STRATEGIC CORNERSTONES



#### LEARNING

Design and deliver PreK-12 curriculum and instruction that provides an engaging, challenging, and relevant educational experience.



#### WELL-BEING

Embed social-emotional learning and physical activity as part of normal learning routines.



#### CONNECTIONS

Connect schools and the district to families, businesses, and the community.



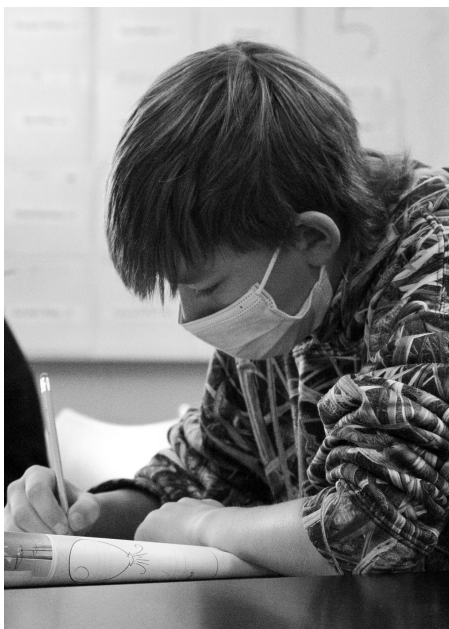
#### STEWARDSHIP

Be responsible stewards of people, time, tools, equipment, facilities, and financial, and natural resources.



#### CULTURE

Cultivate a culture of continuous improvement that supports positive, professional relationships for student and staff success.



*"At SASD, our mission is about instilling in all students a passion for learning, the resilience to achieve, and the skills they need for a successful future."*

*- DR. AMY VAN DEUREN,  
SUPERINTENDENT*

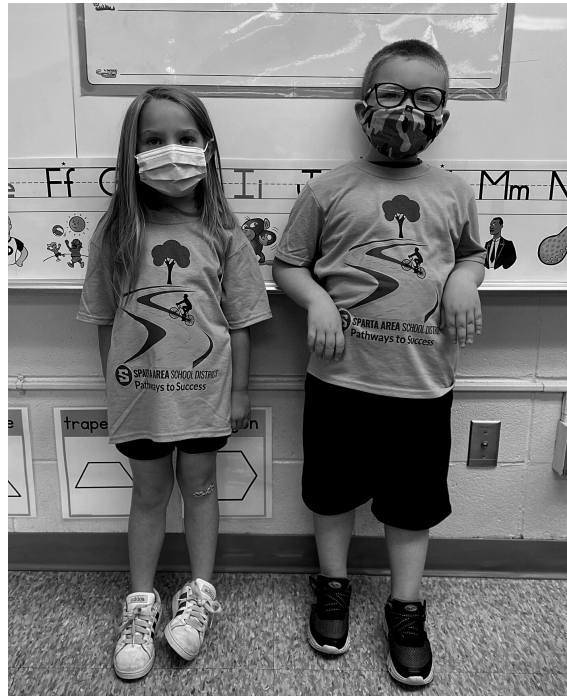


## PATHWAYS TO SUCCESS

# MISSION AND VISION

### MISSION

To educate all students academically, emotionally, and socially to inspire curiosity and resilience.



### VISION

To design and deliver the best educational journey for all.

## PATHWAYS TO SUCCESS

# COLLECTIVE COMMITTMENTS

1

We will cultivate an unwavering belief that **all children can learn**.

2

We will make our classrooms and our schools a **safe place to learn** and share our successes and mistakes.

3

We will engage in day-to-day behavior that reflects a **positive, professional culture** in our schools and the district.

4

We will develop **supportive, positive, caring relationships** with all students for learning success.

5

We will teach all students to relate to each other to create an **inclusive school community**.

## PATHWAYS TO SUCCESS

**6** We will provide **collaborative learning opportunities** and use a variety of learning tools to engage all students.

**7** We will adjust instructional practices to meet the **needs of all students**.

**8** We will hold **high expectations** for student achievement.

**9** We will consider **all students'** interests, needs, backgrounds, and cultures in our collective planning.

**10** We will guide all students in **goal setting and career planning** to give students ownership in their learning.



#SPARTANPROUD

# OUR SCHOOLS

## SPARTA HIGH

506 N. BLACK RIVER ST  
SPARTA, WI  
608-366-3504

Mr. Sam Russ, Principal  
Mr. Erik Forde, Asst. Principal  
Mr. John Blaha, Activities  
Director

## HIGH POINT CHARTER

506 N. BLACK RIVER ST  
SPARTA, WI  
608-366-3504

Dr. Wendy Bernett, Principal

## SAILS CHARTER

900 E. MONTGOMERY ST  
SPARTA, WI  
608-366-3467

Mr. John Blaha, Principal

## MEADOWVIEW MIDDLE

1225 N. WATER ST  
SPARTA, WI  
608-366-3497

Mr. Bill Ott, Principal  
Mr. Adam Dow, Asst. Principal  
Mr. Bob Sanders, Asst. Principal  
& Activities Director

## INNOVATIONS STEM ACADEMY

1225 N. WATER ST  
SPARTA, WI  
608-366-3497

Mr. Bob Sanders, Principal

## HERRMAN ELEMENTARY

925 N BLACK RIVER ST  
SPARTA, WI  
608-366-3438

Mr. Toby Oswald, Principal  
Mr. Mike Roddick, Principal

## CATARACT ELEMENTARY

6070 STATE HWY 27,  
SPARTA, WI  
608-366-3453

Mr. Toby Oswald, Principal

## SPARTA MONTESSORI

429 N BLACK RIVER ST  
SPARTA, WI  
608-366-3468

Dr. Wendy Bernett, Principal

## SOUTHSIDE EARLY LEARNING CENTER

1023 WALRATH ST  
SPARTA, WI  
608-366-3450

Ms. Diane Everson-Riley  
Principal

## THE SUPERINTENDENT'S CABINET **LEADERSHIP TEAM**

**DR. AMY VAN DEUREN**  
SUPERINTENDENT OF SCHOOLS

**MS. LEAH HAUSER**

DIRECTOR OF BUSINESS  
SERVICES

**MS. AMBER KULIG**

DIRECTOR OF STUDENT  
SERVICES

**MS. JODI  
BRUEGEMAN**

DIRECTOR OF  
INSTRUCTIONAL SERVICES

**BUILDING PRINCIPALS**

ASSISTANT PRINCIPALS  
& ACTIVITIES DIRECTORS

**MR. LOWELL FROMM**

BUILDINGS & GROUNDS  
SUPERVISOR

**MR. CHRIS STIERMAN**

DIRECTOR OF  
TECHNOLOGY

**MS. CINDY THESING**

NUTRITION SERVICES  
SUPERVISOR

**MS. BETH MICKELSON**

HUMAN RESOURCES  
SPECIALIST

**MS. ANGELA FROST**

DISTRICT NURSE

**MS. AMY RUSS**

SVLA COORDINATOR

**MS. HOLLY CHURCH**

COMMUNITY EDUCATION  
COORDINATOR

# MINUTES FROM THE 2020 ANNUAL MEETING

Annual Meeting/Budget Hearing  
Tuesday, October 27, 2020  
Administrative & Educational Center

On Tuesday, August 25, 2020, the District Annual Meeting/Budget Hearing was called to order at 7:00 p.m. by Mr. James Rasmussen, President of the Board of Education. The meeting had been noticed to Evans Print and Media Group, WCOW Radio, Magnum Radio, La Crosse Tribune, Sparta City Hall and Sparta Free Library. A motion was made by Mr. Sam Russ, seconded by Dr. Amy Van Deuren to adopt the agenda as presented. Motion carried. A motion was made by Dr. Amy Van Deuren, seconded by Mr. Edward Lukasek to adjourn the Annual Meeting until October 27, 2020, at 7:00 p.m. Motion carried. At 7:02 p.m., a motion was made by Mr. Edward Lukasek, seconded by Ms. Leah Hauer to adjourn. Motion carried.

On Tuesday, October 27, 2020, the Meeting was called to order at 7:00 p.m. by Mr. James Rasmussen, President of the Board of Education.

Dr. Amy Van Deuren, Superintendent, gave introductions and presented Annual Meeting procedures.

Mr. James Rasmussen called for nominations for a chairperson for the meeting. Mr. Edward Lukasek nominated Mr. James Rasmussen as the Chairperson; nomination was seconded by Ms. Nancy Sikorsky. There being no other nominations, Mr. James Rasmussen was elected to serve as the Chairperson on a unanimous voice vote.

Ms. Nancy Sikorsky, Clerk, presented the minutes of the 2019 Annual Meeting/Budget Hearing held on Tuesday, August 27, 2019. Motion by Mr. Edward Lukasek, seconded by Mr. Sam Russ, to approve the minutes. Motion carried.

Mr. Edward Lukasek, Treasurer, presented the 2019-2020 Treasurer's Report (receipts, expenditures, and balances as of June 30th). Motion by Mr. Josh Lydon, seconded by Mr. Lee Culpitt, to approve the Treasurer's Report. Motion carried.

Ms. Leah Hauser, Director of Business Services, presented the 2020-2021 Preliminary Budget.

Dr. Amy Van Deuren, gave remarks about the 2019-2020 school year.

Motion by Mr. Sam Russ, seconded by Mr. Josh Lydon, to recommend to the Board of Education the adoption of the school tax levy as presented for the 2020-2021 school year, which include the following:



- a) Direct the Board of Education to furnish school lunches and breakfasts to district students and appropriate funds for that purpose.
- b) Authorize the Board of Education to furnish textbooks to students under the conditions prescribed by the School Board.
- c) Authorize the purchase of vehicles or finance contracts for use and service of transportation vehicles.
- d) Approve student accident insurance for students for the 2020-2021 school year with First Agency, Inc. in the amount of \$33,201.00.
- e) Authorize the Board of Education to provide transportation of public school students and students to private schools of St. John's Lutheran School, St. Patrick's Catholic School and Hylandale Elementary School.
- f) Authorize the Board of Education to temporarily borrow funds to meet current operating expenses.
- g) Authorize the Board of Education to lease school-owned property at 217 Rusk Avenue on a month to month basis. Sale of the property is being pursued by the District.

Motion carried on a voice vote.

Motion by Mr. Edward Lukasek, seconded Mr. Josh Lydon, to approve the Board of Education salaries. These salaries are in addition to expenses and per diem allowance of \$125.00 per day up to three days per year and \$30.00 per day after three days when on district business outside of the district and mileage allowance when on school business in or out of the district. The approved pay for President is \$2,400.00; Clerk is \$2,200.00 and all other members at \$1,900.00 each. Motion carried on a voice vote.

Depositories: Union Bank of Sparta – Branch of River Bank, State Bank Financial – Sparta, Citizen's First Bank, Park Bank, River Bank, WISC, and the State of Wisconsin Local Government Investment Pool.

Official Publications: Monroe County Herald (Evans Print and Media, Sparta, WI)

Motion by Mr. Josh Lydon, seconded by Mr. Erik Forde, to approve the sale of surplus property (i.e. vehicles and equipment) by means of auction, wholesalers or to charities as approved by the Board of Education. Motion carried.

Motion by Mr. Edward Lukasek, seconded by Mr. Josh Lydon, to hold the 2021 Annual Meeting/Budget Hearing at 7:00 P.M. on Tuesday, October 26, 2021. Motion carried.

Motion by Mr. Josh Lydon, seconded by Mr. Edward Lukasek, to adjourn the meeting at 7:55 p.m. Motion carried.

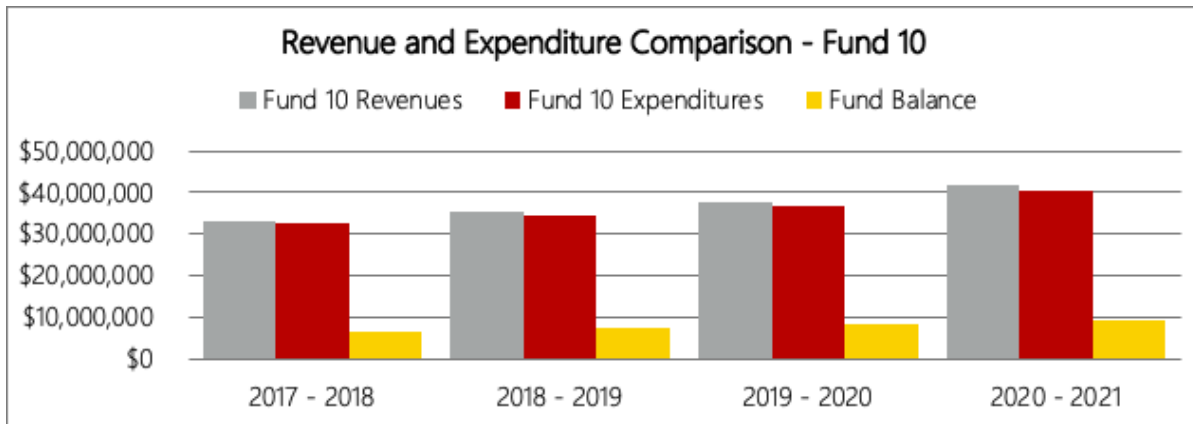
Respectfully Submitted,  
Nancy Sikorsky, Clerk

Heidi K. Parr,  
Secretary Pro Tem



## TREASURER'S REPORT (unaudited)

# GENERAL (OPERATING) FUND



## FINANCIAL HIGHLIGHTS - FUND 10

**\$41,777,409**

**TOTAL GENERAL FUND  
REVENUE**

**11.14 %**

**INCREASE IN REVENUE  
OVER 2019-20**

**\$1,188,700**

**EXCESS REVENUE OVER  
EXPENDITURES**

**22.95 %**

**FUND BALANCE PERCENT  
OF OPERATING EXPENSES**

### REVENUE FACTORS

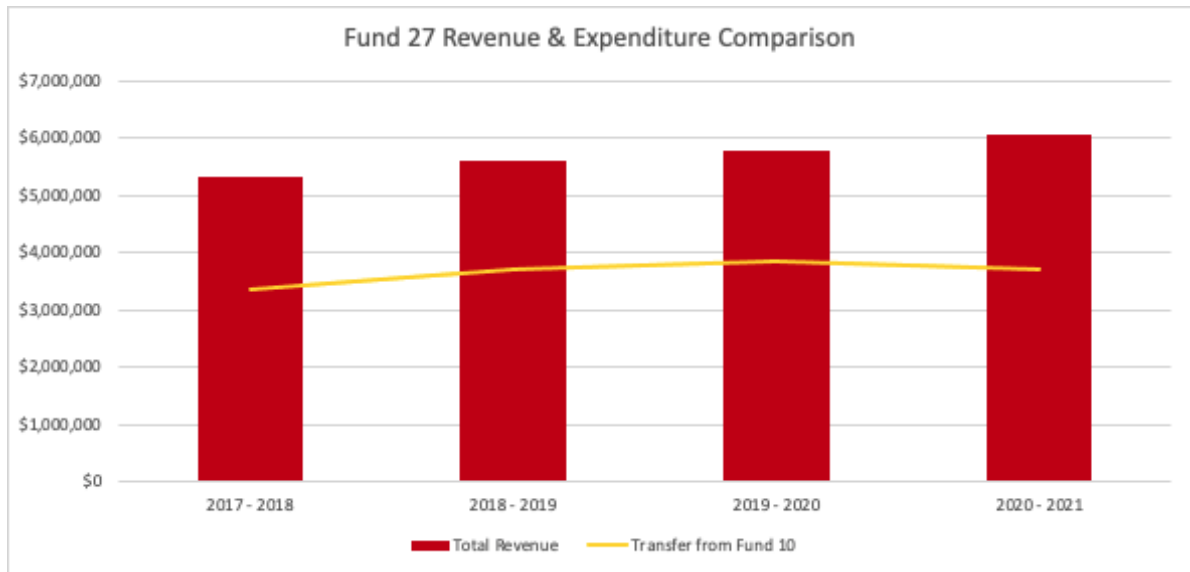
- \$269,978 increase in Property Taxes
- \$749,221 increase in Equalization Aid
- \$(61,677) decrease in Other State Aid
- \$(276,228) decrease in Other State Aid
- \$1,197,975 increase in Federal Revenue
- \$2,030,118 increase in Other Revenue

### EXPENSE FACTORS

- \$1,617,864 increase in Salaries & Benefits
- \$102,427 increase in Transportation
- \$696,440 increase in Construction Services
- \$(77,330) decrease in Technology Services
- \$359,406 increase in Open Enrollment
- \$67,621 increase in Vouchers
- \$704,747 increase in Supplies & Capital Objects
- \$54,810 increase in Insurance
- \$(142,842) decrease in Transfer to Fund 27
- \$470,435 increase in Transfer to Fund 46

## TREASURER'S REPORT (unaudited)

# SPECIAL EDUCATION FUND



## FINANCIAL HIGHLIGHTS - FUND 27

**\$6,055,580**

TOTAL SPECIAL EDUCATION  
FUND REVENUE & EXPENSE

**4.96 %**

INCREASE OVER 2019-20

**\$3,713,551**

TRANSFER FROM GENERAL  
FUND (10)

### REVENUE FACTORS

- \$(142,842) decrease in Transfer from Fund 10
- \$9,894 increase in Aid through CESA
- \$170,132 increase in State Aid
- \$249,159 increase in Federal Aid

### EXPENSE FACTORS

- \$(17,049) decrease in Salaries and Benefits
- \$281,045 increase in Purchased Services
- \$17,606 increase in Supplies & Capital Objects

## TREASURER'S REPORT (unaudited)

**OTHER FUNDS****SPECIAL PROJECTS FUND**

*Gifts and donations with the expenditures specified by the donors. These funds may not be used for any other purpose.*

Beginning Fund Balance	\$256,914
Revenue	\$701,379
Expenses	\$77,927
Ending Fund Balance	\$880,366

**DEBT SERVICE FUND**

*Transactions related to repayment of promissory notes and bonds. These funds may not be used for any other purpose.*

Beginning Fund Balance	\$2,421,170
Revenue	\$2,750,552
Expenses	\$4,658,707
Ending Fund Balance	\$513,015

**CAPITAL PROJECTS FUND**

1) Trust fund for future capital improvements, similar to a savings account.  
2) Capital expenditures related to Debt Service bonds.

Beginning Fund Balance	\$7,156,936
Revenue	\$3,943,103
Expenses	\$5,774,307
Ending Fund Balance	\$5,325,732

**FOOD SERVICE FUND**

*All revenues and expenditures related to food service including breakfast, lunch, after school snack, a la carte, and catering programs.*

Beginning Fund Balance	\$0
Revenue	\$1,651,127
Expenses	\$1,635,501
Ending Fund Balance	\$15,626

**COMMUNITY SERVICE FUND**

*Activities and programs that have the primary function of serving the community.*

Beginning Fund Balance	\$16,485
Revenue	\$20,280
Expenses	\$18,224
Ending Fund Balance	\$18,542

## TREASURER'S REPORT (unaudited)

# REQUIRED ANNUAL DISCLOSURE

### OTHER POST-EMPLOYMENT TRUST FUND

*A select group of employees have individual contracts stipulating a post employment HRA benefit.*

Beginning Fund Balance	\$2,074,003
Contributions	\$0
Investment Earnings	\$32,212
Disbursements	\$(797,083)
Ending Fund Balance	\$1,309,132

The June 30, 2021, Investment Rate was 1.8%. The Investment Manager is American United Life Insurance Company (AUL).  
The June 30, 2020, actuarial valuation of Other Post-Employment Benefits Liability was \$0.



## BUDGET FACTORS

# OUR FINANCIAL PICTURE

### REVENUE LIMIT

The state imposed Revenue Limit is the maximum amount of revenue that may be raised through state general aid and the property tax levy for the general fund.

SASD's Revenue Limit for 2021-22 is **\$32,293,063** which represents a **0.35% increase** over the prior year, and **78% of SASD's total General Fund operating revenue**.

The Revenue Limit is determined using the following major data points:

#### STUDENT ENROLLMENT

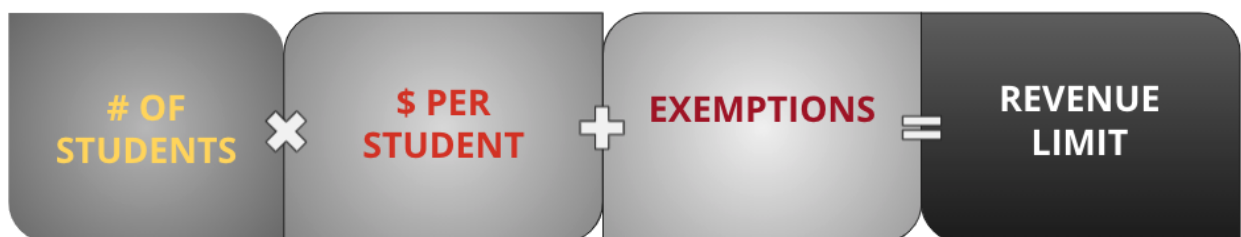
The 3-year average student enrollment held steady this year at **3,079 FTE** with a September 2021 enrollment count of **3,022 FTE**.

#### MAXIMUM REVENUE PER STUDENT

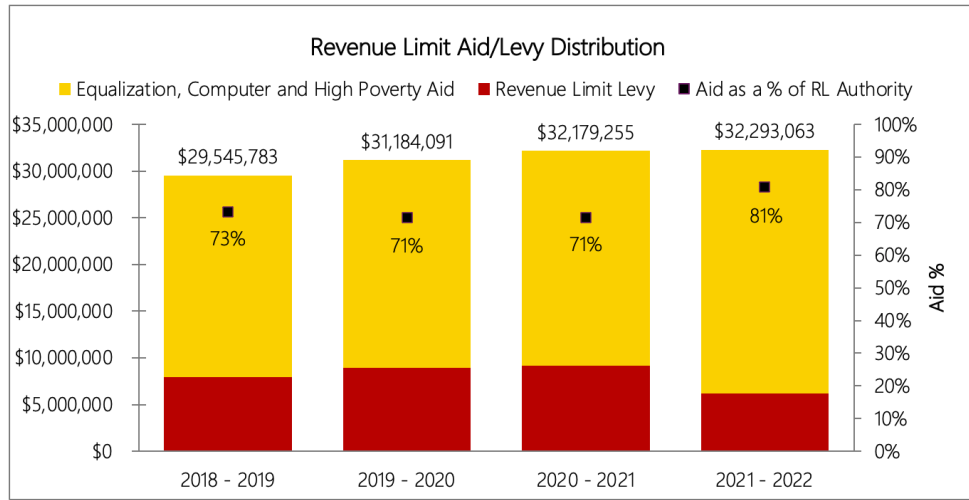
This amount is set by the state legislature during the biennial budget process. The low revenue ceiling stayed at **\$10,000** per student for the 2021-22 school year.

#### EXEMPTIONS

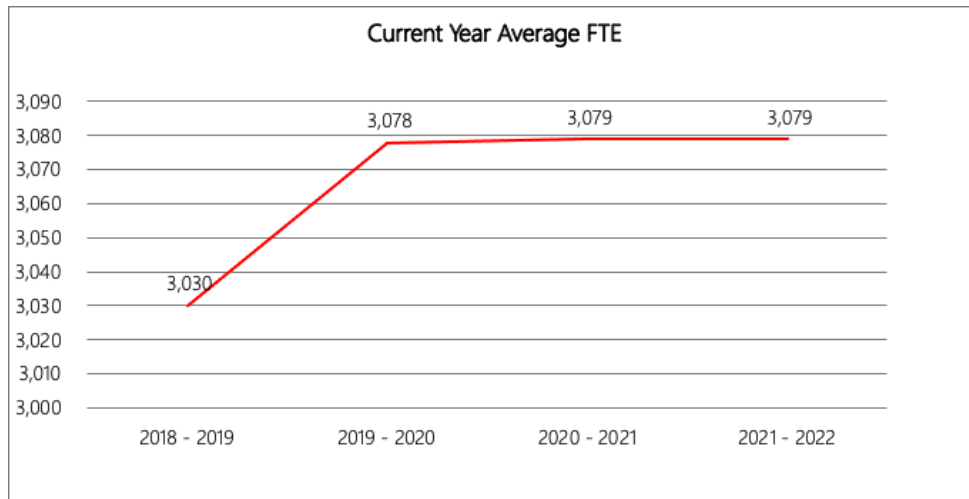
SASD has two main exemptions which allow for additional revenue authority, under state law. The first is a \$750,000 voter-approved operating referendum, The second is \$685,983 for the state's private school voucher program.



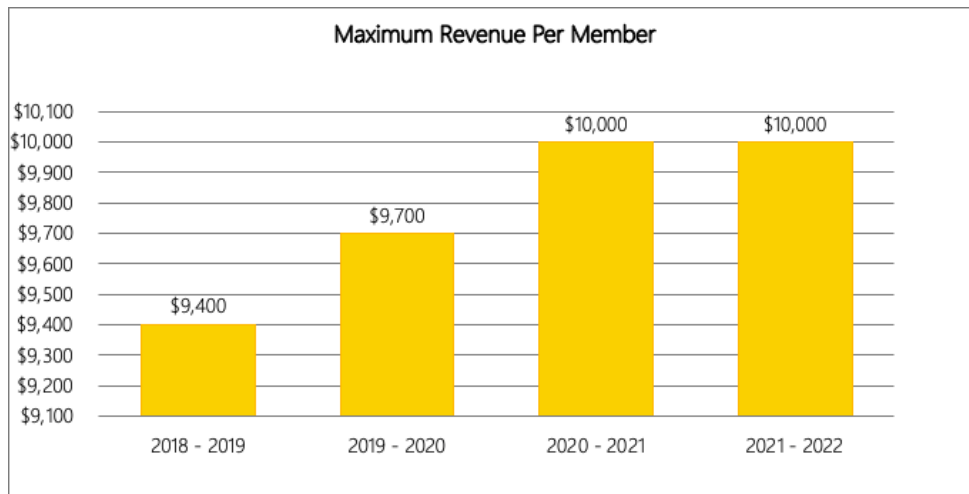




SASD's 2021-22 revenue limit **increased 0.35%** over the 2020-21 revenue limit.



SASD's 3-year average enrollment held steady at **3,079 FTE**.



The State's current biennial budget has kept the low-revenue ceiling at **\$10,000 per student**.

## BUDGET FACTORS

### EQUALIZATION AID

Equalization Aid is the largest component of General Aid and is the revenue from the state to support the operations of public school districts. The intent of this Aid is to equalize the amount of local property taxes that state residents pay to school districts.

Approximately **81% of SASD's Revenue Limit** is funded through Equalization Aid in 2021-22.

### EQUALIZED PROPERTY VALUES

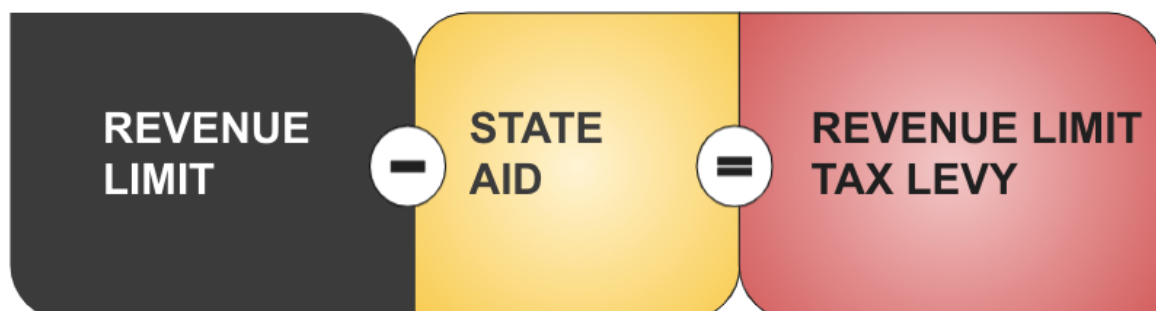
Property value per member is the driver of the state equalization aid calculation. SASD's relatively low property value per student means SASD receives a higher share of Aid. SASD's property values have consistently grown over the past several years.

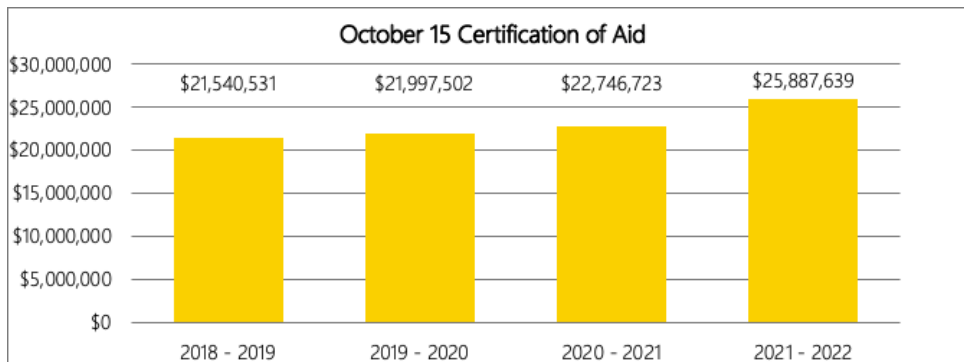
### SHARED COSTS

Shared costs are based on the prior year spending in the General and Debt Service Funds. More spending equates to more state aid the following year.

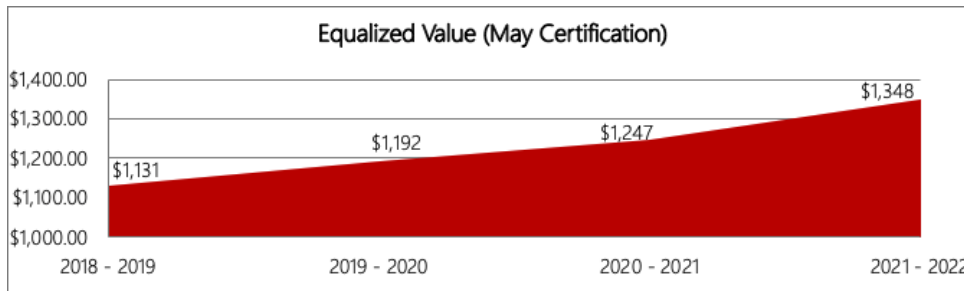
### STUDENT ENROLLMENT

The enrollment count used in the Equalization Aid calculation is equal to the prior year's student FTE count. SASD's enrollment numbers have held steady the past several years.

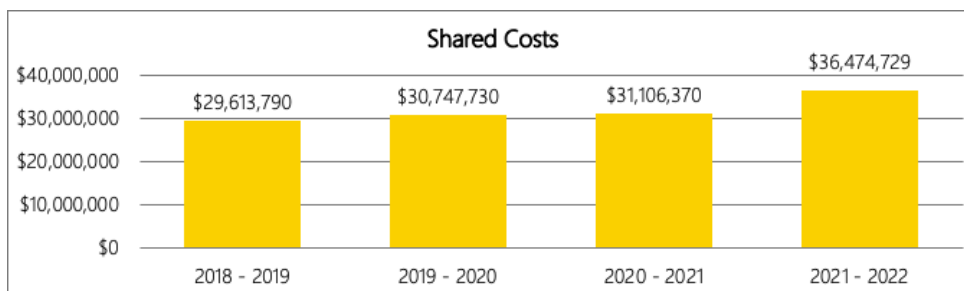




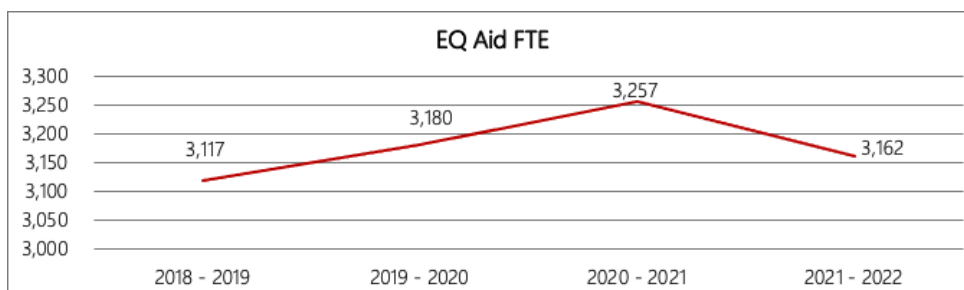
SASD's equalization aid **increased \$3,140,916 or 13.81%**.



SASD realized an equalized value **increase of 5.08%**.



SASD's shared cost **increased \$5,368,359**.

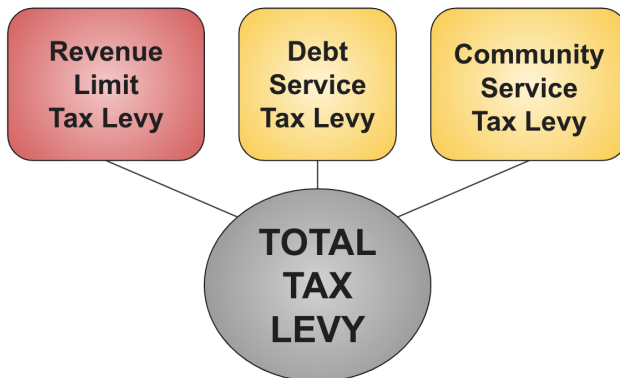


SASD's 2021-22 equalization aid enrollment **decreased 95 FTE**.

## BUDGET FACTORS

### TAX LEVY

The state imposed Revenue Limit sets the maximum amount that the District is able to Levy for general operations (Funds 10 and 27).



### MILL RATE

The mill rate determines the average tax per \$1,000 of property value.

**Calculated mill rates are the district-wide average, individual homeowners' rates will likely vary from the district average.**

### REVENUE LIMIT TAX LEVY

Per Wisconsin legislation, school districts can levy for an amount up to, but not to exceed, the difference between the state imposed revenue limit and the state imposed equalization aid.

### DEBT SERVICE TAX LEVY

In April of 2018, voters in the Sparta Area approved two referenda for the District to borrow \$32.5 million for a facility expansion.

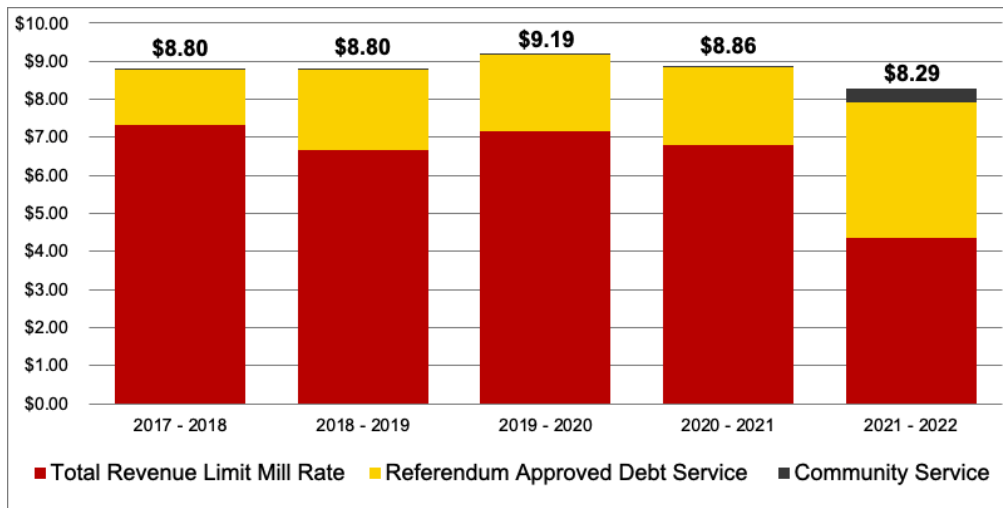
The Board of Education subsequently voted to borrow \$1 million less than the voter approved amount.

This levy is to pay down the outstanding balance of the debt.

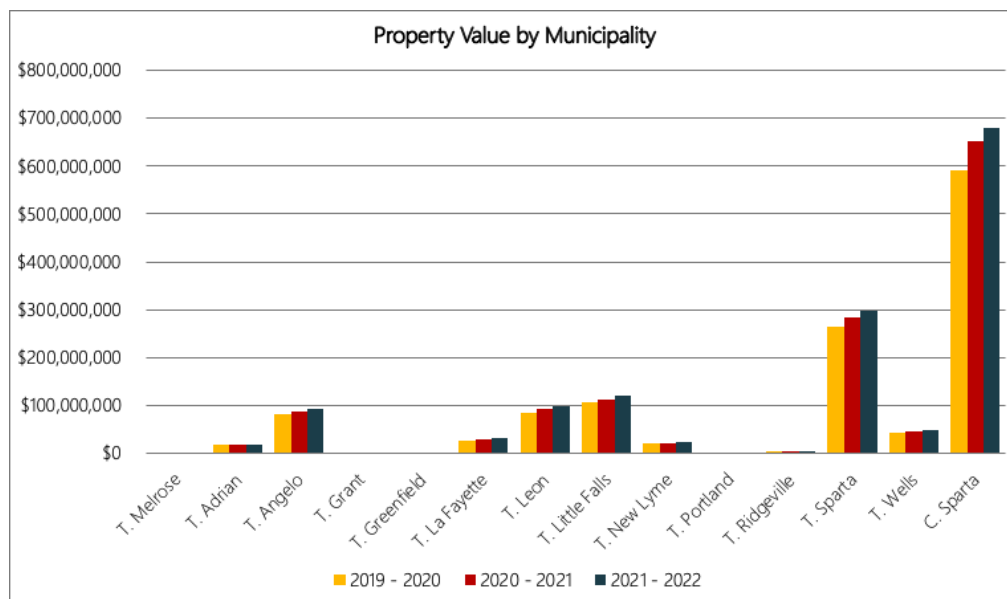
### COMMUNITY SERVICE TAX LEVY

Every year the District levies \$20,000 to support The Parenting Place of Sparta. This year, the District will also levy \$500,000 to support the WIN After School Program.





The SASD Board of Education has initially recommended a mill rate of **\$8.29**. This number represents a **decrease of \$0.57**.



**Individual taxpayer's school portion of their property tax will vary from the Board of Education certified levy due to several reasons.**

*School districts certify their levy based on equalized value as assessment ratios differ by municipality (SASD serves 14 different municipalities). The school levy credit, first dollar credit, and lottery credit, which are applied to the school district levy, are distributed to municipalities after the school district certifies its levy.*



BUDGET FACTORS

OTHER REVENUE



**PER-PUPIL AID**

Budgeted a \$126 increase per student.

**STATE AND FEDERAL GRANTS**

Dependent on application and award.

**OPERATING REFERENDUM**

\$750,000 for the next year.

**OPEN ENROLLMENT IN**

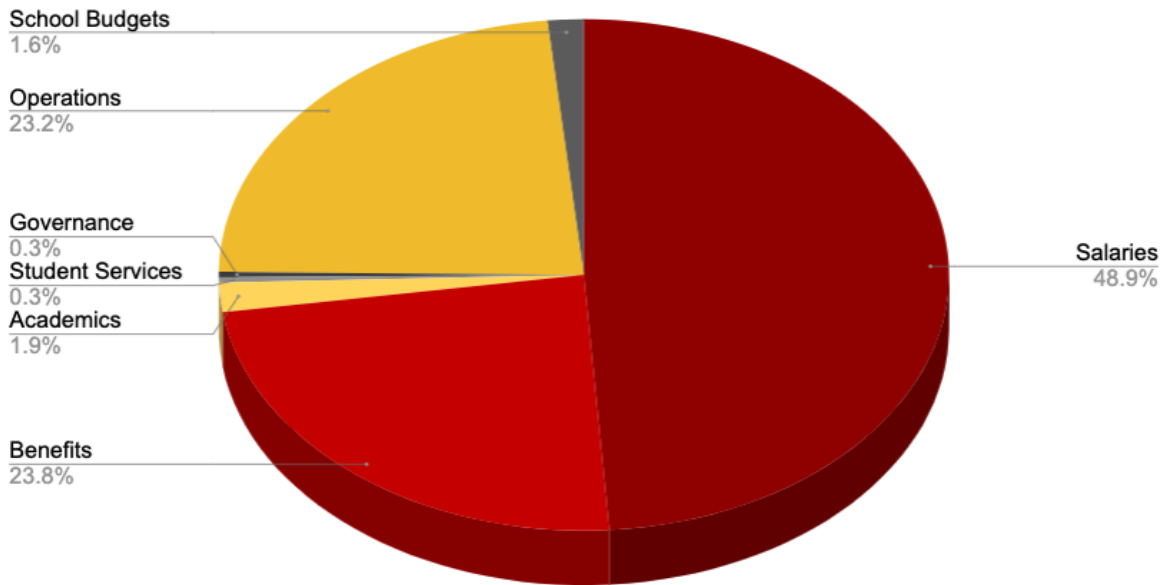
Dependent on actual enrollment.

**HIGH POVERTY AID**

Reduces the tax levy.

## BUDGET FACTORS

# EXPENSE ALLOCATION



## GENERAL FUND EXPENSES

The General Fund is used to account for all financial transactions relating to the District's current operations, except for those that are required to be accounted for in other funds. Most transactions of the District are recorded in the General Fund.

**\$31,891,000**  
SALARIES & BENEFITS

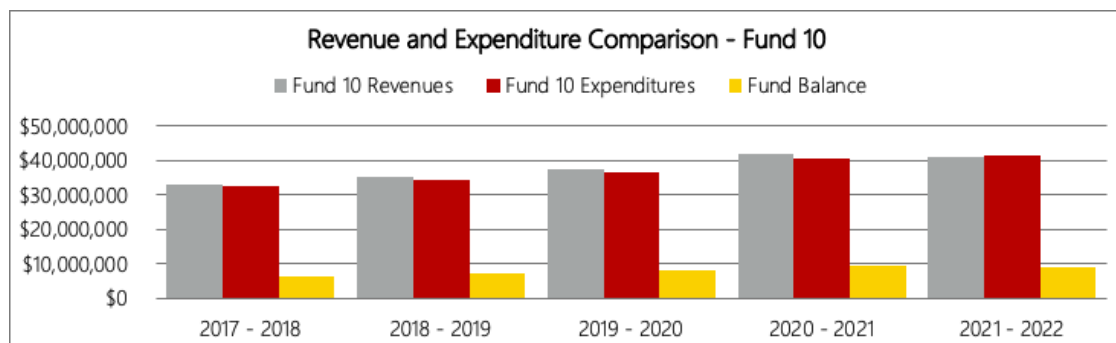
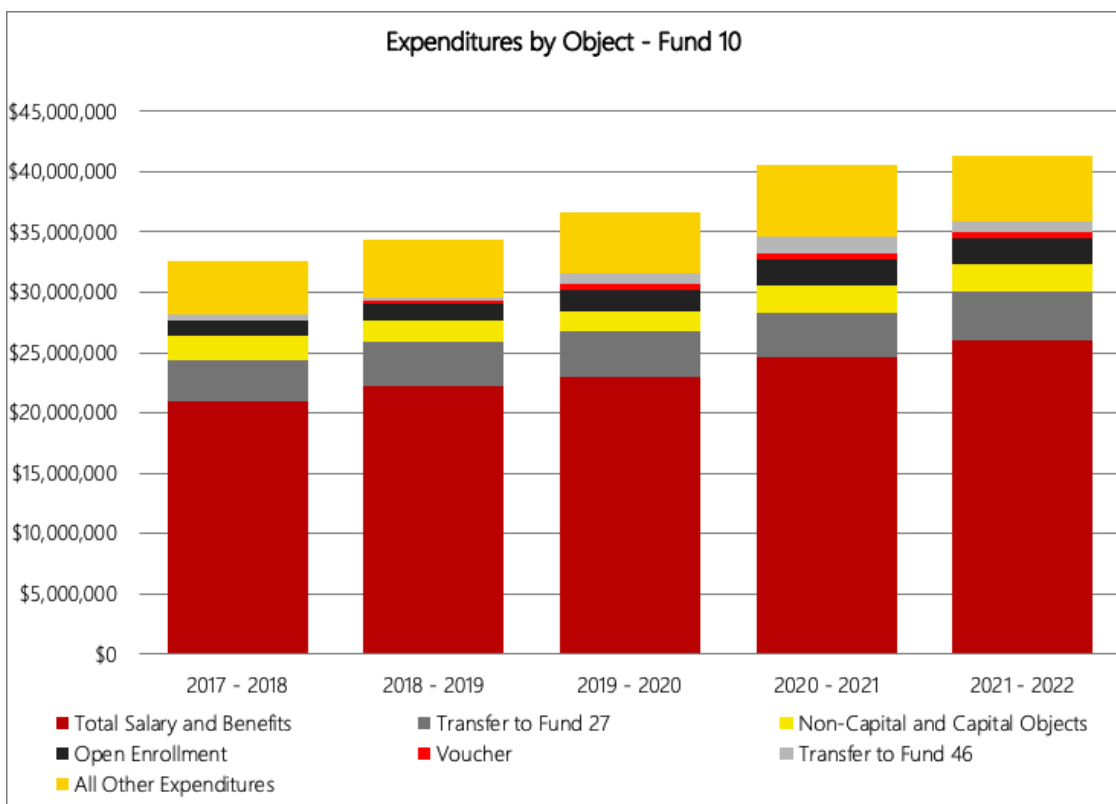
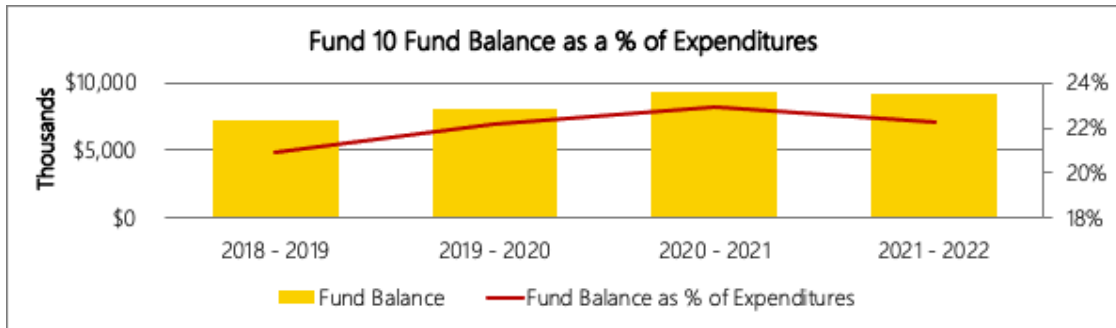
**\$150,000**  
STUDENT SERVICES

**\$10,194,000**  
OPERATIONS

**\$815,000**  
ACADEMICS

**\$140,000**  
GOVERNANCE

**\$700,000**  
SCHOOL BUDGETS



## BUDGET FACTORS

# BUDGET & FINANCIAL REVIEWS

### AUDIT

Hawkins Ash CPAs conducted the SASD's 2020-21 annual independent audit. SASD's audited financial statements and other information can be found under the Business Services department at [www.spartan.org](http://www.spartan.org)

### RATING AGENCIES

Rating agencies regularly review SASD's financial status as the district markets sale of general obligation debt. The most recent rating (July 2018) is "AA-" by S&P Global Ratings, based on the following rationale:

- Stable local economy, anchored by Fort McCoy Military Base, and access to La Crosse's employment base;
- Generally steady enrollment, which is directly tied to the state's per-pupil funding formula; and
- Consistently positive operating results, supported by very strong reserves.

### BOARD OF EDUCATION

The SASD Board of Education regularly reviews financial data as part of their responsibilities.

### DEPARTMENT OF PUBLIC INSTRUCTION (DPI)

The Wisconsin Department of Public Instruction reviews audited and other district submitted data on an annual basis.

### PUBLIC RECORDS

Citizens may request to review data by contacting Dr. Amy Van Deuren, Superintendent, 900 E. Montgomery Street, Sparta, WI 54656 or [avandeuren@spartan.org](mailto:avandeuren@spartan.org).

# MOVING TOWARD GREATNESS

The employees of SASD are our most important asset; therefore, we continue to invest in attracting and retaining high quality teachers and staff.

## *Inspiring curiosity and resilience*

Salaries and Employee Benefits are budgeted to **increase \$2,500,000** for a **total of \$31,891,000** or 73% of total Fund 10 & 27 expenditures.

- **New Positions** - to accommodate increasing needs and educational programming
- **Teacher Compensation Model** - compensating teachers based on years of experience and post-graduate credits earned
- **Consumer Price Index** - provide cost of living increase of 1.23% to all employees
- **Health Insurance** - SASD has an active insurance committee who works diligently to ensure high quality benefits for our staff at reasonable rates
- **403(b) Plan** - \$1,500 per participating employee





## STAFF DEVELOPMENT

# TEACHING & LEARNING

## PLC

### PROFESSIONAL LEARNING COMMUNITIES

This year SASD continued to strengthen our PLCs. The PLCs collaborate throughout the year to ensure high levels of student learning and engagement. To support the District's vision of designing and delivering the best educational journey for all, the PLCs use relevant data and information to promote the continuous improvement cycle. The focus has been to continue to identify essential standards, determine proficiency, and refine instructional plans for effective implementation of the curriculum.



*To educate all students academically, emotionally, and socially to inspire curiosity and resilience.*

## A CULTURE OF EXCELLENCE

# OPPORTUNITIES FOR STUDENTS



### OUR PRIORITIES

- Highly Qualified Staff
- Engaged Students
- High Quality Curriculum Materials
- Instructional Technologies
- Co-Curricular Activities
- Career Training Opportunities
- WIN After School Program
- Camp Sparta - Summer School

The Sparta Area School District aligns to the Wisconsin State Standards and the ACT College and Career Readiness Standards.

The District is committed to building strong relationships with students and families as the key component in each student's educational journey. Our priority is to continue to strengthen universal instruction by focusing on essential standards and implementing differentiation strategies to meet the needs of all our students.

Teachers participate in a variety of professional development opportunities to increase their knowledge in best instructional practices and effective use of resources and technology tools to impact student engagement and achievement.

## OUR DIGITAL ECOSYSTEM

# TECHNOLOGY



The SASD Technology Team has developed and implemented a long-range technology plan to budget for future technology needs including additions, replacements, and upgrades.

## EVERY CLASSROOM

SASD HAS TRANSFORMED THE LEARNING EXPERIENCE BY INTEGRATING TECHNOLOGY INTO EVERY CLASSROOM, FACILITATING PERSONALIZED LEARNING.

### 1:1 Technology

- iPad for EVERY student in Pre-Kindergarten through Grade 8
- Chromebook for EVERY student in Grade 9 through Grade 12
- MacBook for EVERY Teacher
- Chromebook for EVERY Educational Assistant

### Learn Anywhere

Due to the success of the Sparta Virtual Learning Academy last year, it is being offered as a program option for the 2021-2022 school year. It is staffed internally and through the Wisconsin Eschool Network.

### Integration

SASD is proud of the work our Technology Team has done to create student and staff portals that integrate logins and create a high-class user experience.

MITIGATING RISK

# HEALTH & SAFETY



## COVID-19

### PANDEMIC HEALTH & SAFETY RESPONSE

The COVID-19 pandemic has touched every part of our lives, including education and SASD operations.

SASD works in collaboration with the Monroe County Health Department to assess available data regarding local COVID conditions at the county and community levels, and to determine the District's response.



## OUR BUILDINGS

# MAINTAINING FACILITIES



The SASD Board of Education annually approves a long-range facilities plan to budget for future capital expenditures including: additions, replacements, remodels and upgrades. This plan guides the work of SASD's Buildings & Grounds team.

### Project's this year included:

- Meadowview Parking Lot
- Sparta Montessori Parking Lot
- LED Light Fixtures
- PA System at Cataract
- Air Conditioning at Montessori
- Electrical Service at Sparta High



## NOURISHMENT

# NUTRITION SERVICES

**607,347 MEALS SERVED  
SINCE MARCG OF 2020!**

- Breakfast
- Lunch
- Snack
- Summer Meals
- Meal Pick-Up
- Contracted Services



SASD believes that a healthy, well-nourished and physically active child is better prepared to learn.

### **NUTRITION PANDEMIC RESPONSE**

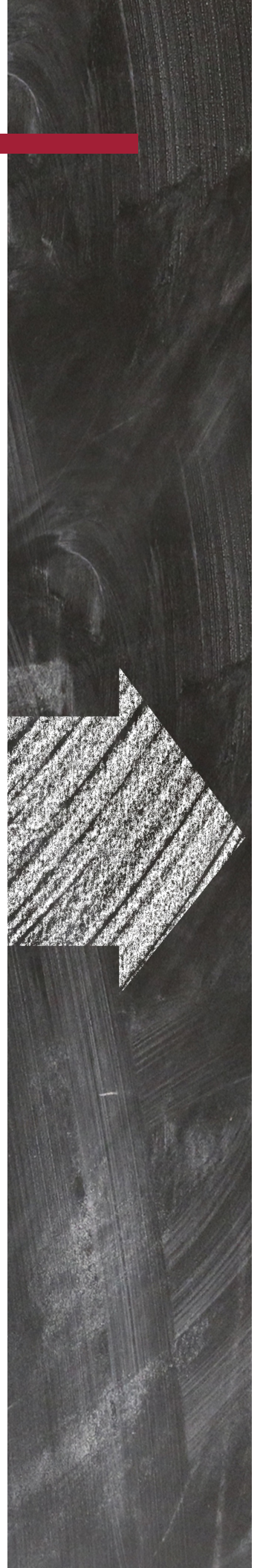
SASD is proud of our Nutrition Team and their essential front line efforts in feeding our community's children during the emergency school closure and throughout the summer of 2020.

SASD is fortunate to have an extremely dedicated Nutrition Team who embrace the COVID mitigation protocols, problem-solve to identify the best methods to serve families, and is resilient in serving meals in often less-than-ideal conditions.

SASD is appreciative of the USDA's free meal program for all children nation-wide during the pandemic.

APPENDIX

# **2021-22 BUDGET FOR ADOPTION**



## PROPOSED 2021-22 SASD BUDGET

GENERAL FUND (FUND 10)	Account	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	930000	7,187,275	8,121,944	9,310,614
Ending Fund Balance, Nonspendable	935000	156,152	153,924	150,000
Ending Fund Balance, Restricted	936000	0	0	0
Ending Fund Balance, Committed	937000	0	196,803	0
Ending Fund Balance, Assigned	938000	0	80,000	0
Ending Fund Balance, Unassigned	939000	7,965,792	8,879,887	6,706,944
<b>TOTAL ENDING FUND BALANCE</b>		<b>8,121,944</b>	<b>9,310,614</b>	<b>9,310,614</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
<i>Local Sources</i>				
Taxes	210	9,002,061	10,027,621	6,138,335
Payments for Services	240	368	55	0
Non-Capital Sales	260	161,545	17,464	20,000
School Activity Income	270	51,720	0	25,000
Interest on Investments	280	71,810	7,386	8,000
Other Revenue, Local Sources	290	30,159	15,573	20,000
<b>Subtotal Local Sources</b>	<b>200</b>	<b>9,317,661</b>	<b>10,068,099</b>	<b>6,211,335</b>
<i>Other School Districts Within Wisconsin</i>				
Payments for Services	340	389,433	391,962	490,605
<b>Subtotal Other School Districts Within Wisconsin</b>	<b>300</b>	<b>389,433</b>	<b>391,962</b>	<b>490,605</b>
<i>Intermediate Sources</i>				
Transit of Aids	510	9,795	1,560	0
Other Intermediate Sources	590	10,000	0	0
<b>Subtotal Intermediate Sources</b>	<b>500</b>	<b>19,795</b>	<b>1,560</b>	<b>0</b>
<i>State Sources</i>				
State Aid - Categorical	610	250,159	263,221	252,595
State Aid - General	620	22,207,757	22,956,978	26,029,740
DPI Special Project Grants	630	89,218	135,983	83,940
Payments for Services	640	416,923	337,279	337,279
Student Achievement Guarantee in Education (SAGE Grant)	650	979,097	946,201	946,201
Other State Revenue Through Local Units	660	2,208	1,947	1,947
Other Revenue	690	2,362,519	2,353,813	2,741,641
<b>Subtotal State Sources</b>	<b>600</b>	<b>26,307,879</b>	<b>26,995,422</b>	<b>30,393,343</b>
<i>Federal Sources</i>				
Transit of Aids	710	22,893	22,049	28,283
Impact Aid	720	84,941	110,706	100,000
DPI Special Project Grants	730	183,464	1,508,254	1,664,218
IASA Grants	750	660,416	516,170	749,289
Other Federal Revenue Through State - Not Direct	780	116,072	136,360	0
Other Federal Revenue - Direct	790	307,877	280,099	97,841
<b>Subtotal Federal Sources</b>	<b>700</b>	<b>1,375,663</b>	<b>2,573,638</b>	<b>2,639,631</b>
<i>Other Financing Sources</i>				
Compensation, Fixed Assets	860	5,785	1,428,705	4,835
<b>Subtotal Other Financing Sources</b>	<b>800</b>	<b>5,785</b>	<b>1,428,705</b>	<b>4,835</b>
<i>Other Revenues</i>				
Adjustments	960	2,381	825	825
Refund of Disbursement	970	73,995	263,835	1,315,132
Miscellaneous	990	96,674	53,363	10,000
<b>Subtotal Other Revenues</b>	<b>900</b>	<b>173,050</b>	<b>318,023</b>	<b>1,325,957</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>37,589,266</b>	<b>41,777,409</b>	<b>41,065,706</b>

## PROPOSED 2021-22 SASD BUDGET

GENERAL FUND (FUND 10)	Account	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
<i>Instruction</i>				
Undifferentiated Curriculum	110000	6,380,802	7,095,221	6,895,394
Regular Curriculum	120000	6,959,059	7,521,546	7,920,834
Vocational Curriculum	130000	949,017	1,004,322	995,666
Physical Curriculum	140000	758,539	837,959	868,853
Co-Curricular Activities	160000	508,491	466,597	320,701
Other Special Needs	170000	33,399	17,806	16,766
<b>Subtotal Instruction</b>	<b>100000</b>	<b>15,589,307</b>	<b>16,943,451</b>	<b>17,018,214</b>
<i>Support Sources</i>				
Pupil Services	210000	1,182,866	1,600,866	1,689,719
Instructional Staff Services	220000	2,705,001	2,610,232	2,552,636
General Administration	230000	635,594	532,013	567,422
School Building Administration	240000	1,847,489	1,910,359	2,212,144
Business Administration	250000	5,633,539	6,863,427	6,533,053
Central Services	260000	369,800	305,713	576,387
Insurance & Judgments	270000	273,216	326,611	300,910
Other Support Services	290000	1,123,732	1,388,253	1,115,735
<b>Subtotal Support Sources</b>	<b>200000</b>	<b>13,771,237</b>	<b>15,537,474</b>	<b>15,548,006</b>
<i>Non-Program Transactions</i>				
Inter-fund Transfers	410000	4,814,508	5,133,986	5,255,586
Instructional Service Payments	430000	2,472,115	2,887,717	3,168,900
Other Non-Program Transactions	490000	7,430	86,111	75,000
<b>Subtotal Non-Program Transactions</b>	<b>400000</b>	<b>7,294,053</b>	<b>8,107,814</b>	<b>8,499,486</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>36,654,597</b>	<b>40,588,739</b>	<b>41,065,706</b>

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Account	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	900000	228,867	256,914	880,366
<b>TOTAL ENDING FUND BALANCE</b>		<b>256,914</b>	<b>880,366</b>	<b>905,366</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>263,360</b>	<b>701,379</b>	<b>100,000</b>
Instruction	100000	100,093	53,088	50,000
Support Services	200000	135,070	3,460	5,000
Non-Program Transactions	400000	150	21,379	20,000
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>235,313</b>	<b>77,927</b>	<b>75,000</b>



## PROPOSED 2021-22 SASD BUDGET

SPECIAL EDUCATION FUND (FUND 27)	Account	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	900000	0	0	0
<b>TOTAL ENDING FUND BALANCE</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>				
<i>Local Sources</i>				
Transfers-in	100	3,856,393	3,713,551	4,455,354
Non-Capital Sales	260	239	217	0
<b>Subtotal Local Sources</b>	<b>100</b>	<b>3,856,632</b>	<b>3,713,768</b>	<b>4,455,354</b>
<i>Other School Districts Within Wisconsin</i>				
Transit of Aids	510	9,974	19,868	0
<b>Subtotal Intermediate Sources</b>	<b>500</b>	<b>9,974</b>	<b>19,868</b>	<b>0</b>
<i>State Sources</i>				
State Aid - Categorical	610	1,246,873	1,422,140	1,491,619
State Aid - General	620	8,135	0	0
Other Revenue	690	16,000	19,000	0
<b>Subtotal State Sources</b>	<b>600</b>	<b>1,271,008</b>	<b>1,441,140</b>	<b>1,491,619</b>
<i>Federal Sources</i>				
DPI Special Project Grants	730	492,932	768,300	1,192,684
Other Federal Revenue Through State	780	138,727	112,478	140,000
<b>Subtotal Federal Sources</b>	<b>700</b>	<b>631,659</b>	<b>880,778</b>	<b>1,332,684</b>
<i>Other Financing Sources</i>				
Miscellaneous	990	0	20	0
<b>Subtotal Other Revenues</b>	<b>900</b>	<b>0</b>	<b>20</b>	<b>0</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>5,769,273</b>	<b>6,055,574</b>	<b>7,279,657</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>				
<i>Instruction</i>				
Special Education Curriculum	150000	4,147,280	4,271,585	5,171,486
<b>Subtotal Instruction</b>	<b>100000</b>	<b>4,147,280</b>	<b>4,271,585</b>	<b>5,171,486</b>
<i>Support Sources</i>				
Pupil Services	210000	668,987	558,809	699,753
Instructional Staff Services	220000	227,440	161,177	341,468
General Administration	230000	553	0	0
Business Administration	250000	376,178	608,707	656,650
Central Services	260000	100	2,978	0
<b>Subtotal Support Sources</b>	<b>200000</b>	<b>1,273,258</b>	<b>1,331,671</b>	<b>1,697,871</b>
<i>Non-Program Transactions</i>				
Instructional Service Payments	430000	348,735	452,318	410,300
<b>Subtotal Non-Program Transactions</b>	<b>400000</b>	<b>348,735</b>	<b>452,318</b>	<b>410,300</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>5,769,273</b>	<b>6,055,574</b>	<b>7,279,657</b>

## PROPOSED 2021-22 SASD BUDGET

DEBT SERVICE FUND (FUNDS 38, 39)	Account	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	900000	1,211,405	2,421,170	513,015
<b>TOTAL ENDING FUND BALANCE</b>		<b>2,421,170</b>	<b>513,015</b>	<b>513,015</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>2,536,848</b>	<b>2,750,552</b>	<b>5,150,000</b>
Long-Term Capital Debt	281000	1,327,083	4,658,707	5,150,000
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>1,327,083</b>	<b>4,658,707</b>	<b>5,150,000</b>

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Account	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	900000	28,283,303	7,156,936	5,325,732
<b>TOTAL ENDING FUND BALANCE</b>		<b>7,156,936</b>	<b>5,325,732</b>	<b>1,357,855</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>1,645,454</b>	<b>3,943,103</b>	<b>820,232</b>
Support Services	200000	22,771,821	5,774,307	4,788,109
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>22,771,821</b>	<b>5,774,307</b>	<b>4,788,109</b>

FOOD SERVICE FUND (FUND 50)	Account	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	900000	42,456	0	15,626
<b>TOTAL ENDING FUND BALANCE</b>		<b>0</b>	<b>15,626</b>	<b>15,626</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>1,655,624</b>	<b>1,651,127</b>	<b>1,650,000</b>
Support Services	200000	1,698,080	1,635,501	1,650,000
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>1,698,080</b>	<b>1,635,501</b>	<b>1,650,000</b>

COMMUNITY SERVICE FUND (FUND 80)	Account	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	900000	10,596	16,486	18,542
<b>TOTAL ENDING FUND BALANCE</b>		<b>16,486</b>	<b>18,542</b>	<b>18,542</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>		<b>24,680</b>	<b>20,280</b>	<b>525,000</b>
Community Services	300000	18,790	18,224	525,000
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>		<b>18,790</b>	<b>18,224</b>	<b>525,000</b>





**QUESTIONS REGARDING SASD FINANCIALS CAN BE DIRECTED TO:  
LEAH HAUSER, DIRECTOR OF BUSINESS SERVICES  
900 E MONTGOMERY STREET  
SPARTA, WI 54656  
608.366.3443**