

# A MESSAGE FROM OUR SUPERINTENDENT



Dear Members of the Sparta Area School District Community,

As I enter into my second year as Superintendent, I am filled with immense pride for what we have accomplished over the past year. Despite the many obstacles and uncertainties we faced, our commitment to providing a high-quality educational experience to our students remained unwavering. Our teachers, staff, and students demonstrated remarkable resilience and adaptability, and together, we weathered the storms of change.

Our commitment to creating an inclusive and diverse learning environment has never been stronger. We have taken concrete steps to foster a sense of belonging for all students, regardless of their backgrounds or abilities. By promoting empathy and understanding, we are building a brighter future for our community.

While we celebrate our successes, we must also acknowledge the challenges that lie ahead. The past pandemic has taught us that uncertainty is a constant in education. However, I am confident that, with your continued support and collaboration, we can overcome any obstacle that comes our way.

As we move forward, we must remain focused on our shared goal of providing the best possible educational journey for all of our students. Let us continue to work together, communicate openly, and embrace innovation. Together, we can ensure that our schools remain committed to high levels of learning and inspiration for all.

I would like to extend my heartfelt thanks to our dedicated teachers, staff, parents, and community members for your unwavering support and commitment to our schools. Your passion and dedication are the driving force behind our success.

Finally, I want to express my optimism for the future. With your continued partnership, I have no doubt that we will continue to achieve great things and provide our students with the education they deserve.

Mr. Sam Russ  
Superintendent



# TABLE OF CONTENTS

ANNUAL MEETING AGENDA	3
DISTRICT OVERVIEW	4
BUDGET OVERVIEW	12
FUND 10 - General Fund Revenues	17
REVENUE LIMIT	21
STATE EQUALIZATION AID	25
FUND 10 - General Fund Expenses	31
FUND 21 - Special Revenue Fund	37
FUND 27 - Special Education Fund	38
FUND 39 - Debt Service Fund	41
FUND 46 - Capital Projects Fund	43
FUND 49 - Capital Projects Fund	44
FUND 50 - Food Service Fund	45
FUND 80 - Community Service Fund	46
TAX LEVY	48
MILL RATE	51
READING YOUR TAX BILL	52
<b>APPENDIX A - STAFFING</b>	<b>53</b>
<b>APPENDIX B - GRANTS</b>	<b>60</b>
<b>APPENDIX C - ENROLLMENT</b>	<b>63</b>
<b>APPENDIX D - OTHER</b>	<b>67</b>



# ANNUAL MEETING AGENDA



1. Call Meeting to Order - Mr. Anthony Scholze, President of the Board of Education
2. Pledge of Allegiance - Mr. Anthony Scholze, President of the Board of Education
3. Reading of SASD's Mission Statement - Mr. Sam Russ, Superintendent
4. Reading of Published Notice of the Meeting - Mr. Sam Russ, Superintendent
5. Introductions and Annual Meeting Procedures - Mr. Sam Russ, Superintendent
6. Election of Chairperson
7. Approval of the Agenda
8. Superintendent's Message - Mr. Sam Russ, Superintendent
9. Treasurer's Report, as of June 30, 2023 - Ms. Leah Hauser, Director of Business Services
10. Presentation of the 2023-2024 Budget - Ms. Leah Hauser, Director of Business Services
11. Hearing on the 2023-2024 Budget
12. Resolutions
  - a. Discussion and recommendation to the Board of Education to adopt the 2023 Total School Tax Levy.
  - b. Discussion and authorization for the Board of Education to provide transportation of students to public schools and the private schools of St. John's Lutheran School, St. Patrick's Catholic School, and Hylandale Elementary School.
  - c. Discussion and authorization for the Board of Education to provide school breakfast and lunch to district students and appropriate funds for that purpose.
  - d. Discussion and authorization for the Board of Education to provide textbooks to students under the conditions prescribed by the Board of Education.
  - e. Discussion and approval of annual compensation of Board of Education members.
  - f. Discussion and approval of reimbursement of travel expenses for Board of Education members.
  - g. Discussion and approval of the time and date of the 2024 Annual Meeting.
13. Adjournment

# DISTRICT OVERVIEW



## Background

The Sparta Area School District ("SASD") is located in Monroe County, nestled in the beautiful rolling hills of western Wisconsin. SASD serves the Townships of Melrose, Adrian, Angelo, Greenfield, La Fayette, Leon, Little Falls, New Lyme, Portland, Ridgeville, Sparta, Wells, and the City of Sparta.

According to the United States Census Bureau, the City of Sparta has a total area of 6.60 square miles, of which 6.54 square miles is land and 0.06 square miles is water. The entire District covers approximately 288 square miles. As of the census of 2020, there were 10,025 people in Sparta (up from 9,522 in 2010).

SASD is served by several major highways, including Interstate 90, Wisconsin State Highway 16, Wisconsin State Highway 21, Wisconsin State Highway 27, and Wisconsin State Highway 71. SASD is also home to Fort McCoy, the only U.S. Army installation in Wisconsin. Fort McCoy is 60,000 acres and is located approximately 6 miles east of the City of Sparta.

The District serves approximately 2,800 students per year and consists of seven schools spanning grades Pre-K through 12. We're very proud of the wide array of educational opportunities that we offer to our students. SASD offers a variety of individualized learning experiences so that parents can find the right fit for their child. Our offerings include three charter schools, Sparta Virtual Learning Academy, and partnerships with Western Technical College, UW-La Crosse, and other institutions to offer extended learning opportunities to our high school students.

At all SASD schools, 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!



# DISTRICT OVERVIEW



## Board of Education

A seven-member board governs the District. Board members are publicly elected to three-year staggered terms. Board Officers are elected by the Board membership. The Board is the policy-making body for the District and is not involved in the day-to-day operations of the district and its schools.

Board meetings are held at 6pm on the second and fourth Monday of the month, at Meadowview Middle School, 1225 N. Water Street, Sparta and are open to the public. Meeting agendas are posted in each school building, on the district website [www.spartan.org](http://www.spartan.org), at Sparta City Hall, the Sparta Free Library, and Evans Print and Media Group. The approved meeting minutes are published in the Monroe County Herald and posted on the district website.

All board meetings are streamed and recorded, as part of a continued effort to increase access and transparency with our community. Regularly scheduled Committee of the Whole and Board of Education meetings are archived with closed captioning and Spanish translation. These recordings, along with Board of Education agendas and minutes, can all be found by visiting our website at [www.spartan.org](http://www.spartan.org) under the "Board" tab or on YouTube (videos only) by searching "SASD Boardroom."

## Our Schools

### **SPARTA HIGH SCHOOL**

506 N. Black River Street, Sparta  
Grades 9-12

### **MEADOWVIEW MIDDLE SCHOOL**

1225 N. Water Street, Sparta  
Grades 5-8

### **HERRMAN ELEMENTARY SCHOOL**

925 N. Black River Street, Sparta  
Grades 1-4

### **SOUTHSIDE EARLY LEARNING CENTER**

1023 Walrath Street, Sparta  
Grades PK-K

### **SAILS CHARTER SCHOOL**

900 E. Montgomery Street, Sparta  
Grades 10-12

### **INNOVATIONS STEM ACADEMY**

1225 N. Water Street, Sparta  
Grades 6-8

### **SPARTA MONTESSORI SCHOOL**

429 N. Black River Street, Sparta  
Grades PK-6

# DISTRICT OVERVIEW



## District Goal

Improve district wellness and achievement through the implementation of Social Emotional Learning.

## 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.

## The Spartan Way

Students and staff of the Sparta Area School District promote “The Spartan Way” which includes the principles of being Respectful, Responsible, and Safe.

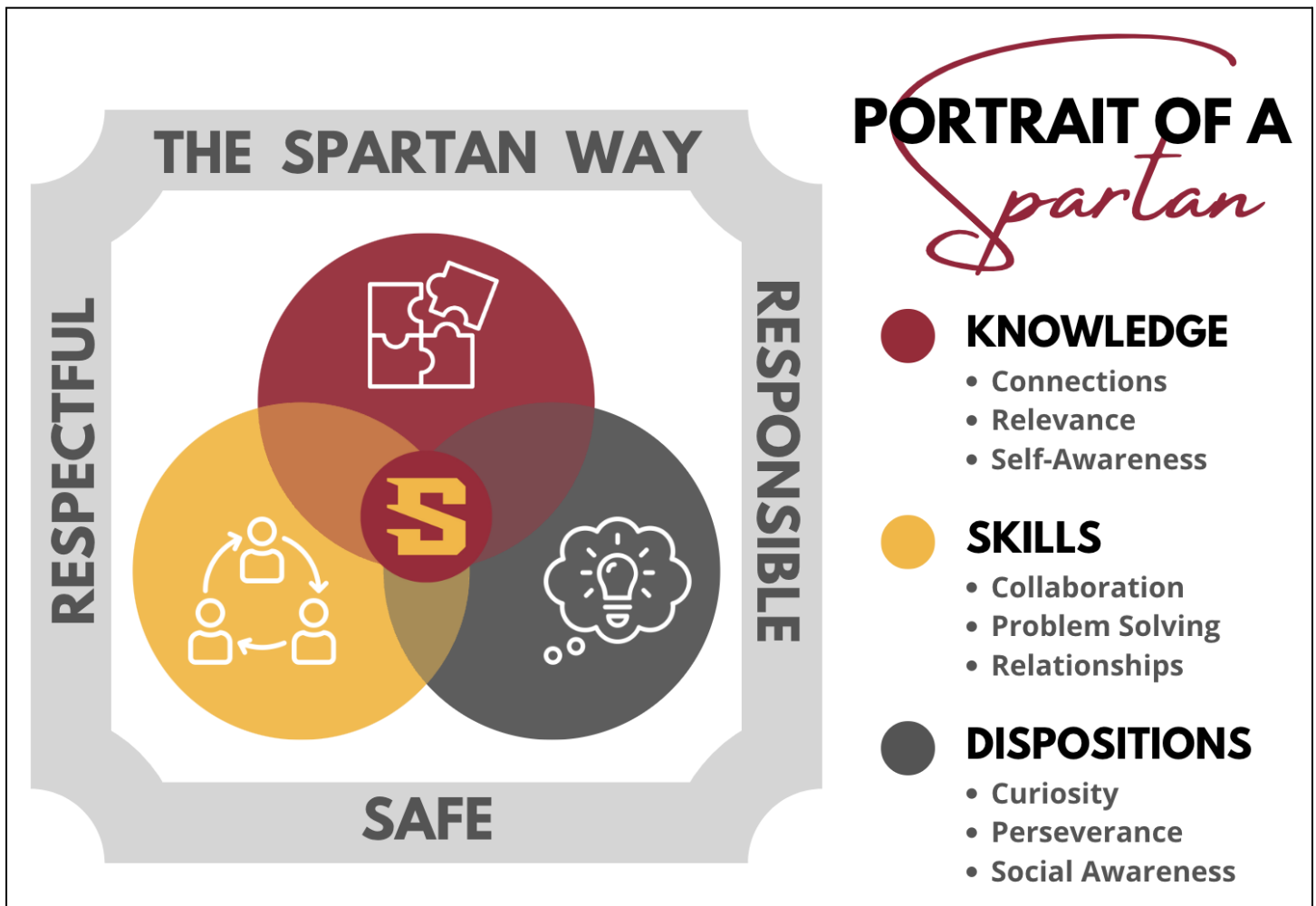
## Strategic Framework

LEARNING	Design and deliver Pre-K through 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, and facilities, and financial and natural resources.
CULTURE	Cultivate a culture of continuous improvement that supports positive, professional relationships for student and staff success.

# DISTRICT OVERVIEW

## Portrait of a Spartan

SASD has established the knowledge, skills, and dispositions that we feel ALL students, family members, and community members should have, regardless of age or role in the community. We strongly feel that the “Portrait of a Spartan” can be taught at any level and class, and can be reinforced throughout the community.





# DISTRICT OVERVIEW

## SASD Team

We continue to invest in attracting and retaining high quality teachers and staff. Salaries and Employee Benefits make up nearly 71% of our total General Operating (Funds 10 & 27) expenditures. The major budget variables for salaries and benefits include:

- Staffing the positions needed to accommodate student needs and provide high-quality educational programming
- Compensation for years of experience and/or continuing education
- Consumer Price Index (CPI) increases for all employees
- Health Insurance to ensure high quality benefits for our staff at reasonable rates
- Retirement Plan

A complete summary of the SASD employee groups, administrative team, salaries, and benefits are presented in Appendix A.



# DISTRICT OVERVIEW

## SASD Opportunities for Students and Staff

SASD 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. Part of this development is our continued collaboration through Professional Learning Communities (PLCs), which use relevant data and information to promote the continuous improvement cycle. The PLC teams identify essential standards, determine proficiency, and refine instructional plans for effective implementation of the curriculum. The major budget variables for academics include:

- Curriculum and Instructional Materials
- Instructional Technology
- Co-Curricular Activities
- Career Training Opportunities
- Camp Sparta Summer School
- Sparta Virtual Learning Academy
- Responsive Classroom
- Social and Emotional Learning





# DISTRICT OVERVIEW

## SASD Technology

SASD has a long-range technology budget to plan for future technology needs including additions, replacements, and upgrades. Under this plan, SASD has transformed the learning experience by integrating technology into every classroom, facilitating the personalized learning experience. SASD is also proud to provide student and staff portals that integrate logins and create a high-class user experience. The major budget items for technology include:

- iPad for every student in grades Kindergarten through 12, and classroom iPads in Pre-K
- MacBook and iPad for every teacher and iPad for every educational assistant
- Promethean Boards, Apple TVs, and other displays in every instructional space
- Chromebooks for students in Sparta Virtual Learning Academy (SVLA)
- Security cameras



# DISTRICT OVERVIEW



## SASD Facilities

SASD has a long-range capital budget to plan for future site, building, and equipment needs including additions, replacements, remodels, and upgrades. Under this plan, SASD is able to provide well-maintained learning environments. The major budget items for buildings and grounds include:

- Custodial supplies
- Purchased services (i.e. garbage removal)
- Costs for routine maintenance on buildings and equipment
- Safety and Security equipment
- Facilities projects per the Board of Education approved Long-Range Capital Plan

BUILDING/PROPERTY	SQ. FT.	SITE AREA	YEAR BUILT
Southside	51,686	17.02 acres	1965, 1990, 2019
Herrman	139,000	25.00 acres	2020
Sparta Montessori	39,381	4.83 acres	1951, 1965, 1990
Meadowview Middle & Innovations STEM Academy	201,652	33.80 acres	2000
Sparta High	258,483	35.05 acres	1962, 1990, 2002
Maplewood & SAILS	32,499	5.32 acres	1925, 1927, 1990

In addition to the buildings listed above, the District property also includes Memorial Field, the Maintenance Shop, and the School Forest.

# BUDGET OVERVIEW



## Preliminary Budget

The budget being presented is the 2023-24 Preliminary Budget. The Board of Education is seeking community feedback on this Preliminary Budget prior to approving the 2023-24 Original Budget. The Original Budget is subject to change from the Preliminary Budget based upon any feedback received. The 2023-24 Original Budget will be discussed and approved at the Regular Board Meeting on October 23, 2023 at 6:00 PM at Meadowview Middle School.

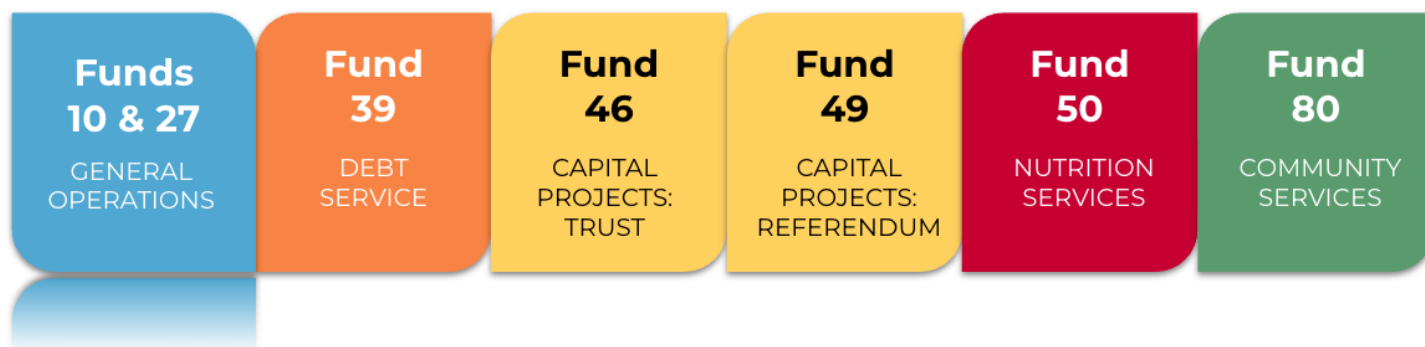
SASD financials are accounted for in accordance with the Wisconsin Uniform Financial Accounting Requirements (WUFAR), published by the Wisconsin Department of Public Instruction (DPI).

Per the WUFAR, financial activity must be classified by Fund, Source/Object, and Function. The 2023-24 Preliminary Budget is also classified in this manner.

## Fund

A Fund is considered to be its own accounting entity, requiring its own set of books, in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must account for its own assets (resources), liabilities (obligations), revenue and expenditures. All funds used by Wisconsin school districts must be classified into one of nine "fund types".

The following funds are used by SASD and are presented in this report:



# BUDGET OVERVIEW

## Source (Revenues)

The Source identifies revenues according to their origins.

- 100 Transfers-In (from another Fund)
- 200 Local Sources
- 300 Other School Districts within Wisconsin
- 500 Intermediate Sources
- 600 State Sources
- 700 Federal Sources
- 800 Other Financing Sources
- 900 Other Revenues

## Function (Expenses)

The Function identifies the purpose for which the expenditure is taking place.

### INSTRUCTIONAL FUNCTIONS

- **110000 UNDIFFERENTIATED CURRICULUM**  
Typically at the elementary level, this is for providing instruction in two or more subject areas to the same group of students.
- **120000 REGULAR CURRICULUM**  
Typically at the secondary level, this is for providing instruction in only one subject area.
- **130000 VOCATIONAL CURRICULUM**  
Instruction for agriculture, business, family and consumer science, and technology.
- **140000 PHYSICAL CURRICULUM**  
Physical education instruction.
- **160000 CO-CURRICULAR ACTIVITIES**  
Instructional activities under the guidance and supervision of school staff which supplement the regular instructional activities.
- **170000 OTHER SPECIAL NEEDS**  
Instruction for multilingual students.

# BUDGET OVERVIEW



## Function (Expenses)

### SUPPORT FUNCTIONS

- **210000 PUPIL SERVICES (INSTRUCTION)**  
Activities of the Student Service department including counseling, health services, psychology, attendance, occupational therapy, and physical therapy.
- **220000 INSTRUCTIONAL STAFF SERVICES (INSTRUCTION)**  
Activities of the Instructional Services department including curriculum development, instructional staff training, instructional technology, library media, athletics supervision and coordination, and direction of special education.
- **230000 GENERAL ADMINISTRATION**  
Activities of the Board of Education and the District Administrator to establish and administer overall district policies.
- **240000 SCHOOL BUILDING ADMINISTRATION**  
Activities of the building principals to manage the operations of the individual schools.
- **250000 BUSINESS ADMINISTRATION**  
Activities associated with the Business Services department, including budgeting, receiving and disbursing of funds, accounting, payroll, auditing, buildings and grounds, student transportation, and food service.
- **260000 CENTRAL SERVICES**  
Activities that are district-wide supports, not otherwise included in a different function.
- **270000 INSURANCE AND JUDGEMENTS**  
Insurance premiums for district liability, property, fidelity, worker's compensation, and unemployment compensation.
- **280000 DEBT SERVICE**  
Repayment of debt and interest.
- **290000 OTHER SUPPORT SERVICES**  
Termination benefits and administrative technology services.
- **410000 INTER-FUND TRANSFERS**
- **430000 INSTRUCTIONAL SERVICE PAYMENTS**  
Open enrollment-OUT.



# BUDGET OVERVIEW

## Fund Balance

Fund Balance is the difference between assets (what is owned) and liabilities (what is owed) and increases when revenues exceed expenditures. A positive Fund Balance represents a financial resource available for future expenditures. Fund Balance is NOT a cash account and therefore does not correspond to the District's bank balance.

There are five different Fund Balance classifications that school districts are able to use.

- **NONSPENDABLE FUND BALANCE**

Amounts that cannot be spent because they are either not in spendable form or legally or contractually required to be maintained intact. Common examples are inventory and prepaid expenses.

- **RESTRICTED FUND BALANCE**

Amounts that are constrained through external creditors, grantors, contributors, or laws or regulations.

- **COMMITTED FUND BALANCE**

Amounts that are constrained through formal action of the Board of Education. These constraints can only be removed or changed by the same formal action.

- **ASSIGNED FUND BALANCE**

Amounts that are constrained by the District's intent to be used for specific purposes, but do not meet the requirements to be Restricted or Committed.

- **UNASSIGNED FUND BALANCE**

The residual amount of Fund Balance that is not already classified in one of the other four categories. Only the General Fund (Fund 10) can have Unassigned Fund Balance.



# BUDGET OVERVIEW

## School Level Expenses

A complete summary of expenses by school are included in Appendix D.

## State and Federal Grants

A complete summary of state and federal grants are included in Appendix B.

## Budget and Financial Reviews

The SASD budget and finances are under the regulation of:

- **STATE AND FEDERAL LAWS**

The District's financial statements are audited annually by an independent CPA firm, currently Hawkins Ash CPAs, to ensure compliance with all applicable state and federal laws. Previous annual audit reports can be found under "Business Services" on the District website at [www.spartan.org](http://www.spartan.org) *\*The 2022-23 audit report has not been finalized.*

- **DEPARTMENT OF PUBLIC INSTRUCTION (DPI) RULES AND GUIDELINES**

The DPI reviews audited and other district submitted data on an annual basis.

- **BOARD OF EDUCATION POLICIES**

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

## Please Direct Questions Regarding SASD Financials to:

Ms. Leah Hauser  
Director of Business Services  
900 E. Montgomery Street  
608-366-3400  
[lhauser@spartan.org](mailto:lhauser@spartan.org)

# FUND 10 - General Operations



Fund 10 is used to account for all financial transactions relating to the district's current operations, except for those required by DPI to be accounted for in other funds.

<b>\$41,684,322</b>	<b>2.2%</b>
TOTAL REVENUE	INCREASE IN REVENUE
<b>\$42,259,322</b>	<b>3.5%</b>
TOTAL EXPENDITURES	INCREASE IN EXPENDITURES
<b>\$575,000</b>	<b>23.5%</b>
DEFICIT OF REVENUE TO EXPENDITURES	FUND BALANCE % OF OPERATING EXPENSES

## Revenue

GENERAL FUND (FUND 10)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
<b>100 Transfers-In</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>Local Sources</b>			
210 Taxes	\$6,238,721	\$4,909,901	\$5,218,742
240 Payments for Services	385	293	0
260 Non-Capital Sales	133,788	139,901	79,000
270 School Activity Income	48,135	48,094	43,000
280 Interest on Investments	16,516	185,707	180,000
290 Other Revenue, Local Sources	52,412	116,623	54,000
<b>Subtotal Local Sources</b>	<b>\$6,489,957</b>	<b>\$5,400,519</b>	<b>\$5,574,742</b>



# FUND 10 - General Operations



## Revenue

GENERAL FUND (FUND 10)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	\$0	\$0	\$0
340 Payments for Services	487,978	441,086	487,000
<b>Subtotal Other School Districts Within Wisconsin</b>	<b>\$487,978</b>	<b>\$441,086</b>	<b>\$487,000</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	\$4,380	\$6,138	\$4,000
590 Other Intermediate Sources	59,465	36,335	38,000
<b>Subtotal Intermediate Sources</b>	<b>\$63,845</b>	<b>\$42,473</b>	<b>\$42,000</b>
<b>State Sources</b>			
610 State Aid - Categorical	\$282,862	\$285,063	\$293,000
620 State Aid - General	26,057,377	27,053,003	27,612,826
630 DPI Special Project Grants	107,183	116,306	107,960
640 Payments for Services	440,737	319,075	366,000
650 Student Achievement Guarantee in Education (SAGE)	909,583	839,794	839,000
660 Other State Revenue Through Local Units	1,810	1,647	2,000
690 Other Revenue	2,540,046	2,361,096	2,340,000
<b>Subtotal State Sources</b>	<b>\$30,339,598</b>	<b>\$30,975,984</b>	<b>\$31,560,786</b>

# FUND 10 - General Operations

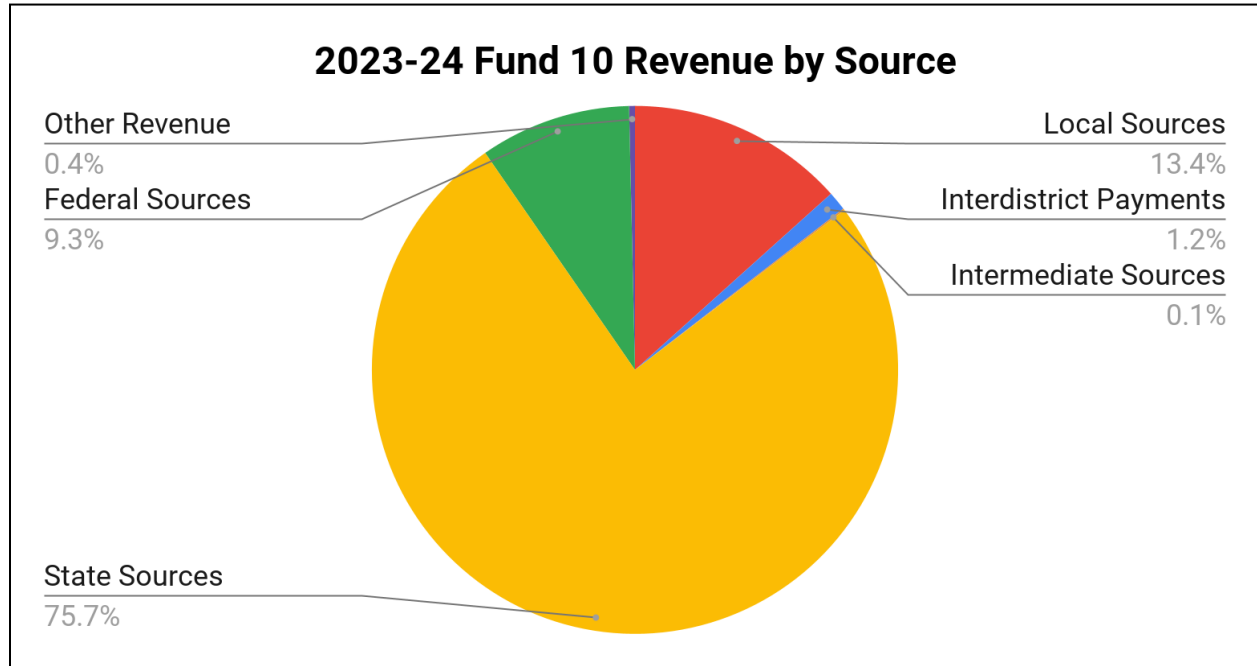


## Revenue

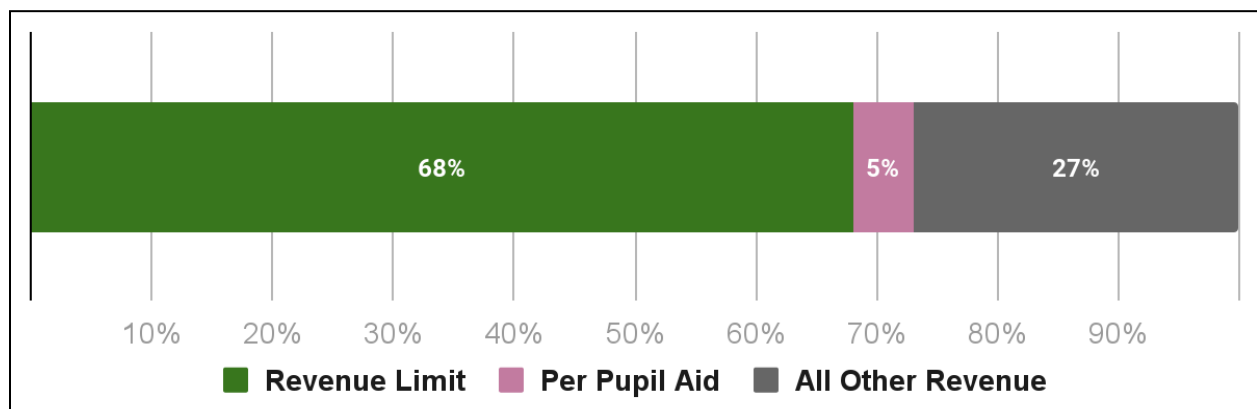
GENERAL FUND (FUND 10)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
<b>Federal Sources</b>			
710 Federal Aid - Categorical	\$27,407	\$24,056	\$33,126
720 Impact Aid	43,386	65,978	73,000
730 DPI Special Project Grants	2,049,608	1,902,833	2,656,833
750 IASA Grants	681,148	540,757	734,835
780 Other Federal Revenue Through State	644,715	382,614	251,000
790 Other Federal Revenue - Direct	184,116	274,167	120,000
<b>Subtotal Federal Sources</b>	<b>\$3,630,380</b>	<b>\$3,190,405</b>	<b>\$3,868,794</b>
<b>Other Financing Sources</b>			
860 Compensation, Fixed Assets	\$118,500	\$9,245	\$0
870 Long-Term Obligations	0	291,425	0
<b>Subtotal Other Financing Sources</b>	<b>\$118,500</b>	<b>\$300,670</b>	<b>\$0</b>
<b>Other Revenues</b>			
960 Adjustments	\$360	\$11	\$0
970 Refund of Disbursement	1,439,327	51,526	10,000
990 Miscellaneous	184,334	186,388	141,000
<b>Subtotal Other Revenues</b>	<b>\$1,624,021</b>	<b>\$237,925</b>	<b>\$151,000</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$42,754,279</b>	<b>\$40,589,062</b>	<b>\$41,684,322</b>

# FUND 10 - General Operations

## Revenue



The state-imposed **Revenue Limit** and **Per Pupil Categorical Aid** make up approximately 73% of SASD's 2023-24 **Operating Revenue**.

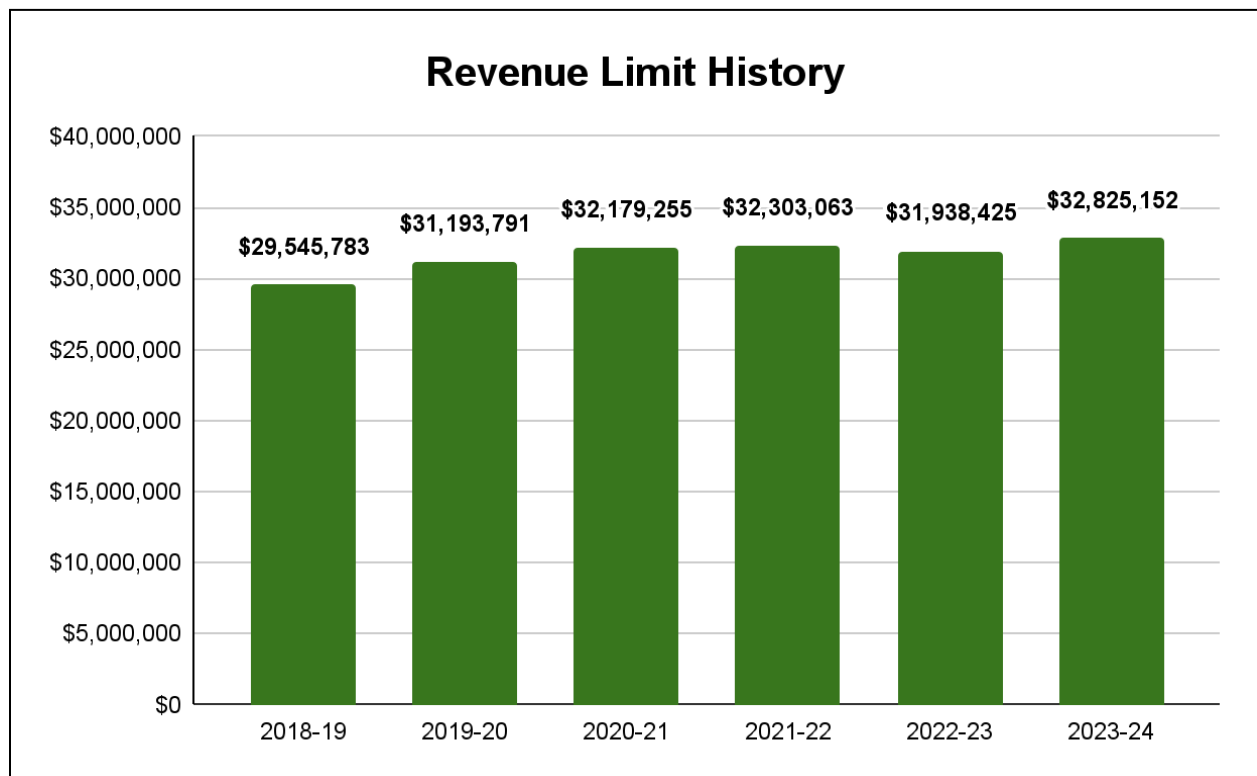


# REVENUE LIMIT

The **Revenue Limit**, set by the State, determines the maximum amount of Operating Revenue that may be raised through a combination of **State Equalization Aid** and the **Revenue Limit Tax Levy**.

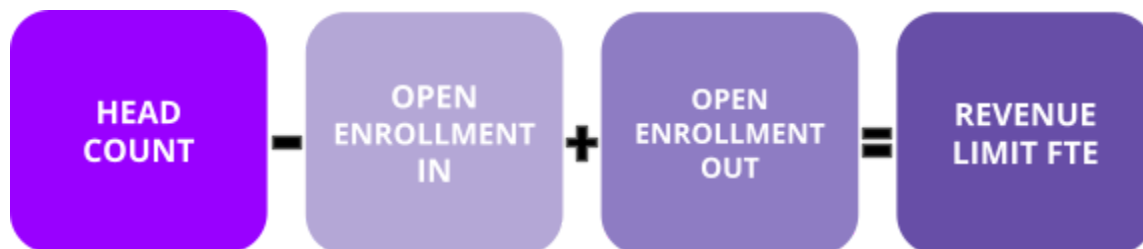


The **Revenue Limit** formula is driven by the **Revenue Limit FTE** (# of Students) times the SASD maximum **\$ per Student**. SASD's 2023-24 **Revenue Limit** is **\$32,825,152** which is a **2.26% increase** as compared to 2022-23.



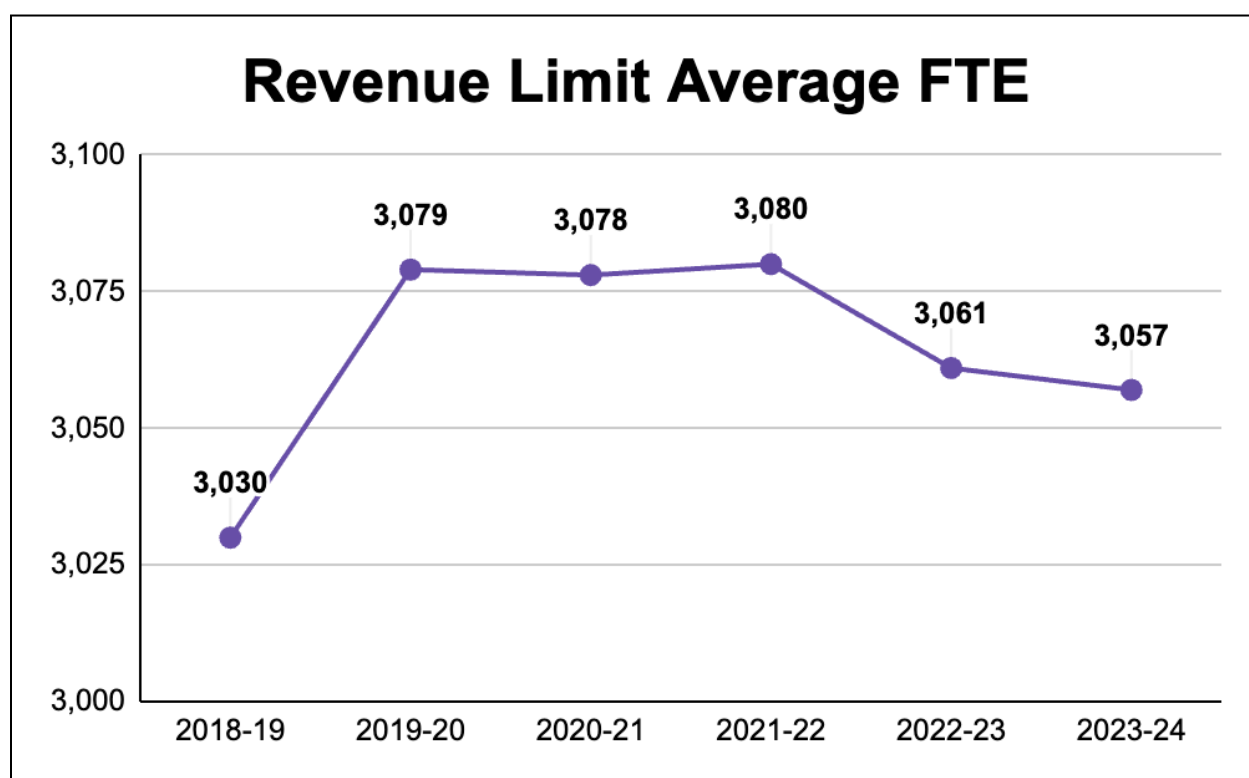
# REVENUE LIMIT

## Revenue Limit FTE



The **Revenue Limit FTE** is a 3-year average of student enrollment, adjusted for open enrollment and summer school. The Revenue Limit FTE decreased in 2023-24 to a total of **3,057 FTE**.

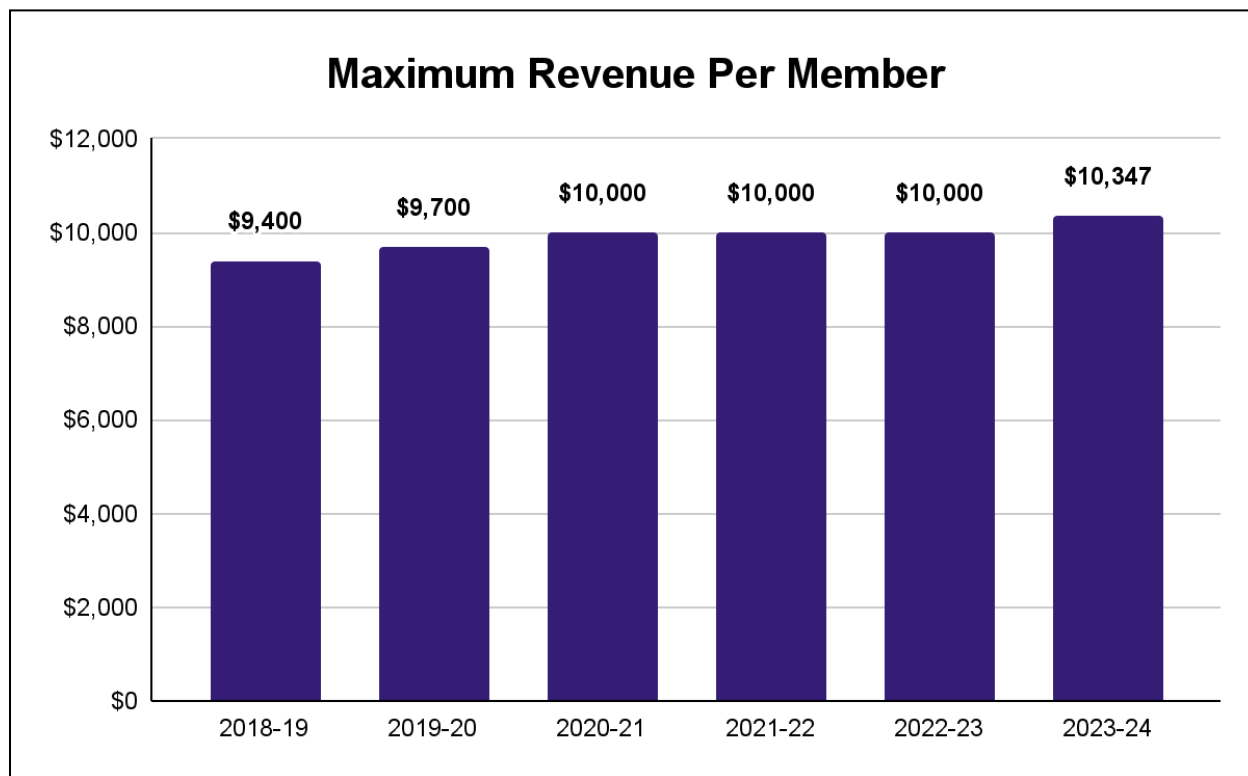
A complete summary of enrollment is included in Appendix C.



# REVENUE LIMIT

## \$ per Student

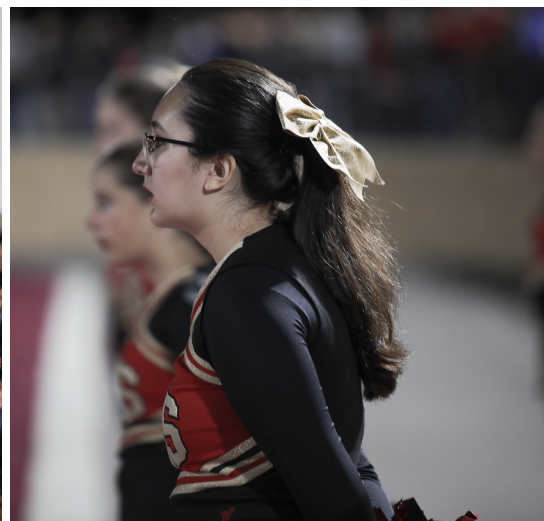
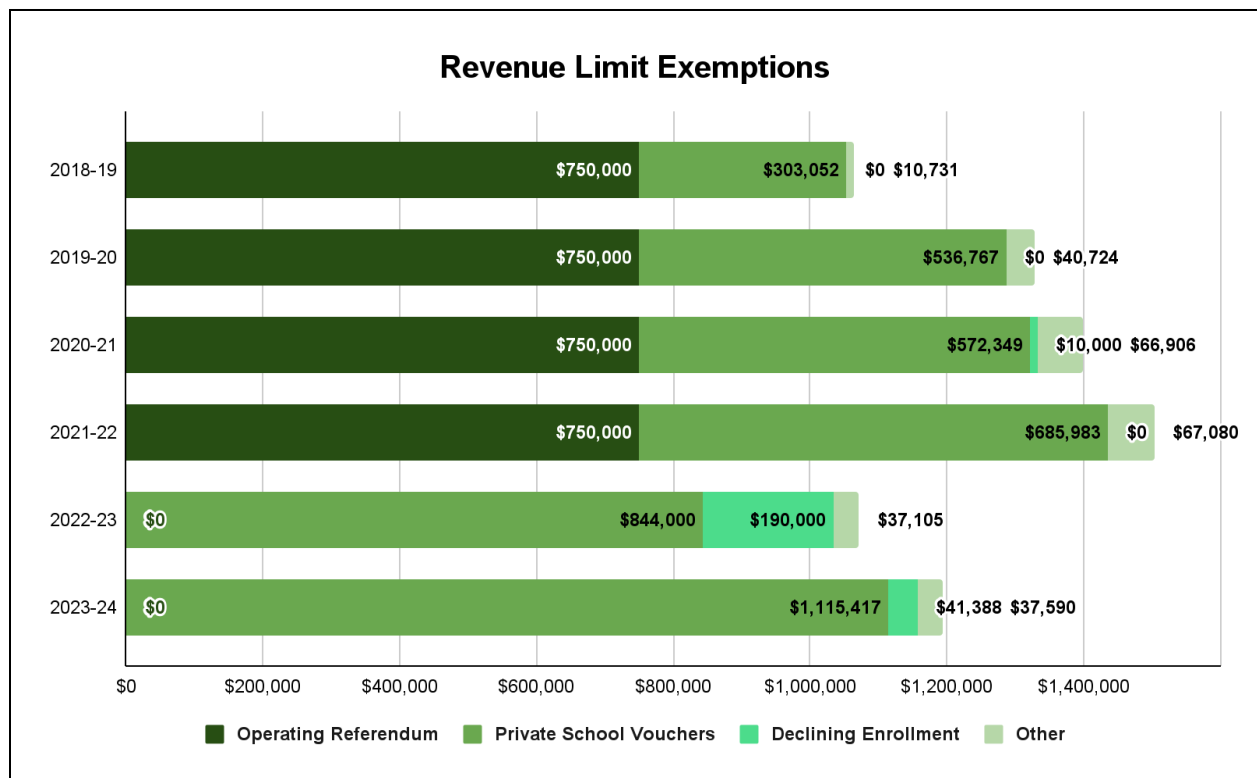
The **Funding per Student** is set by the state legislature during the biennial budget process and varies by district. SASD's funding per student will be **\$10,347 per student** for the 2023-24 school year.



# REVENUE LIMIT

## Exemptions

SASD has three **Exemptions** this year which allow for additional revenue authority, under state law. The first is an exemption for **Declining Enrollment of \$41,388**. The second is an exemption for **Prior Year Open Enrollment of \$37,590**. The final exemption is for the **Private School Voucher Program of \$1,115,417**. The total exemptions for 2023-24 are **\$1,194,395**.

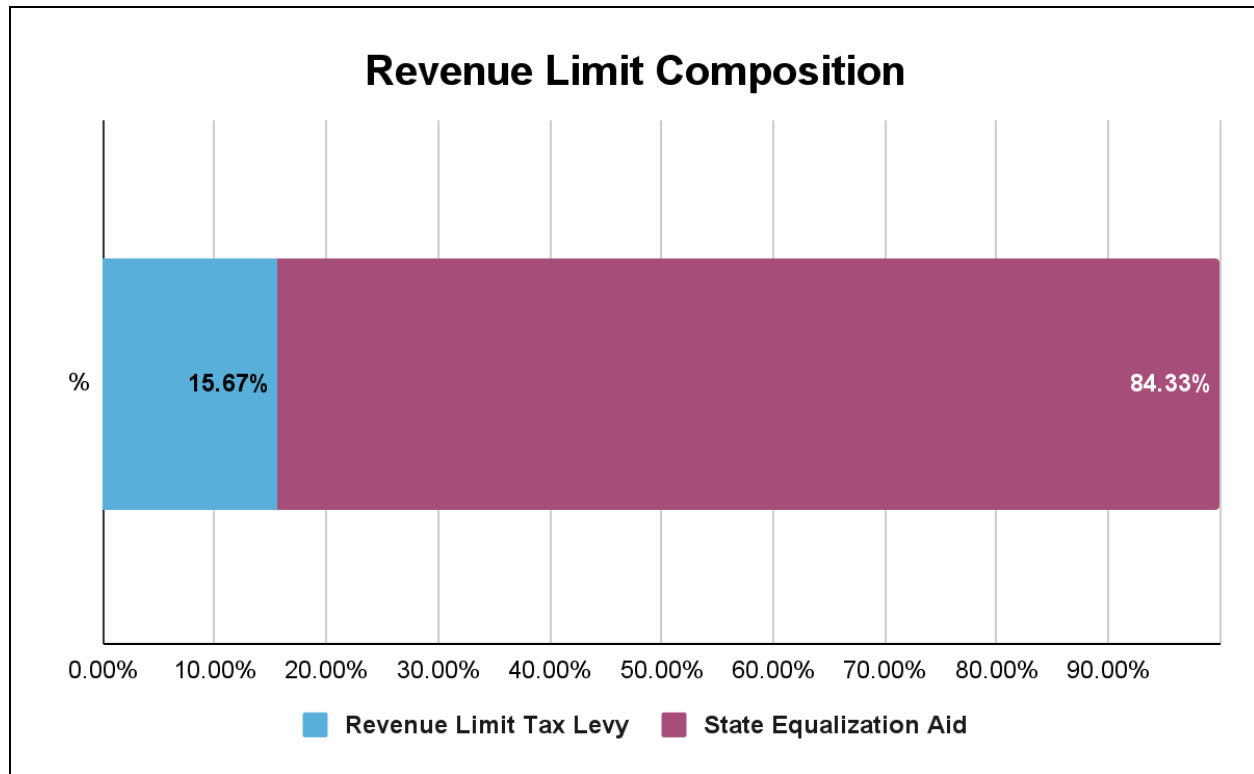




# STATE EQUALIZATION AID



**State Equalization Aid** is provided to support the general operations of public school districts. Equalization Aid identifies how much of the **Revenue Limit** must be raised locally through the **Revenue Limit Tax Levy**.



This Aid is intended to equalize, across the state, the amount of local property taxes that are paid to school districts. Districts with low Equalized Property Values receive more **State Equalization Aid** than districts with high Equalized Property Values. SASD is positively aided, meaning we receive a large portion of our **Revenue Limit** through **State Equalization Aid**.

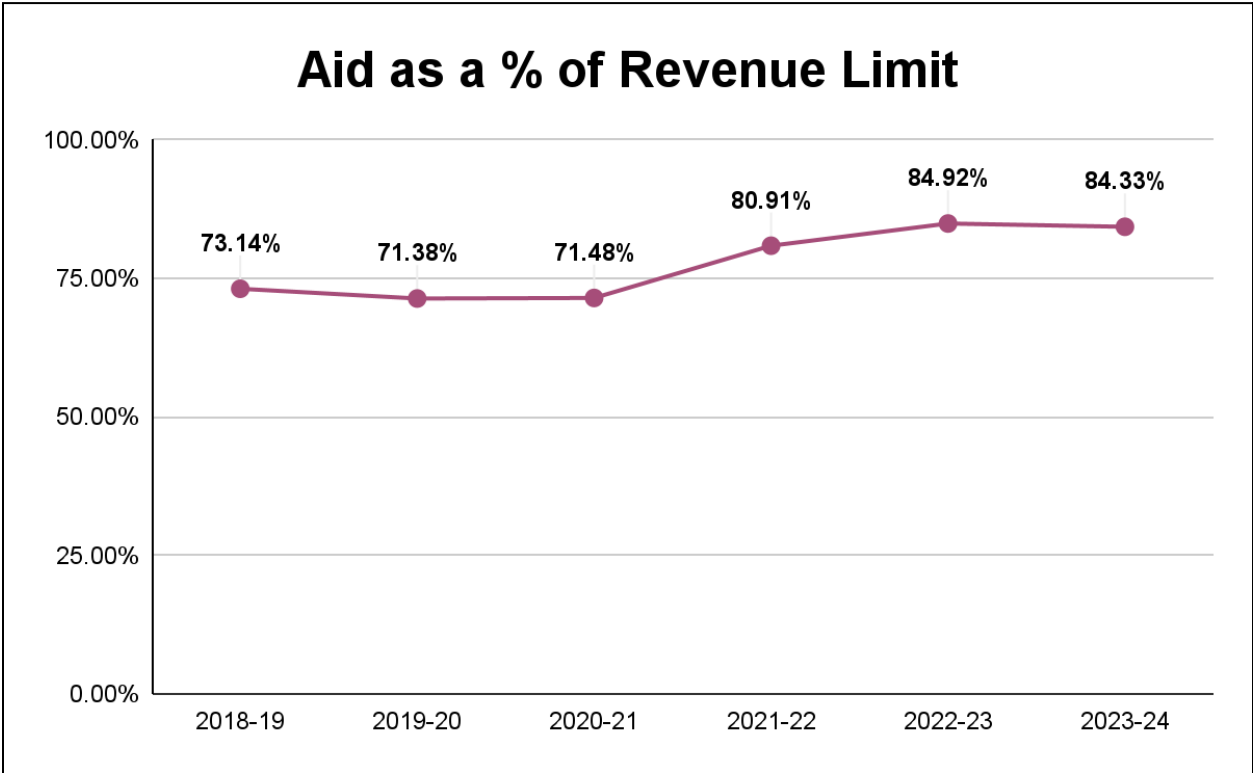
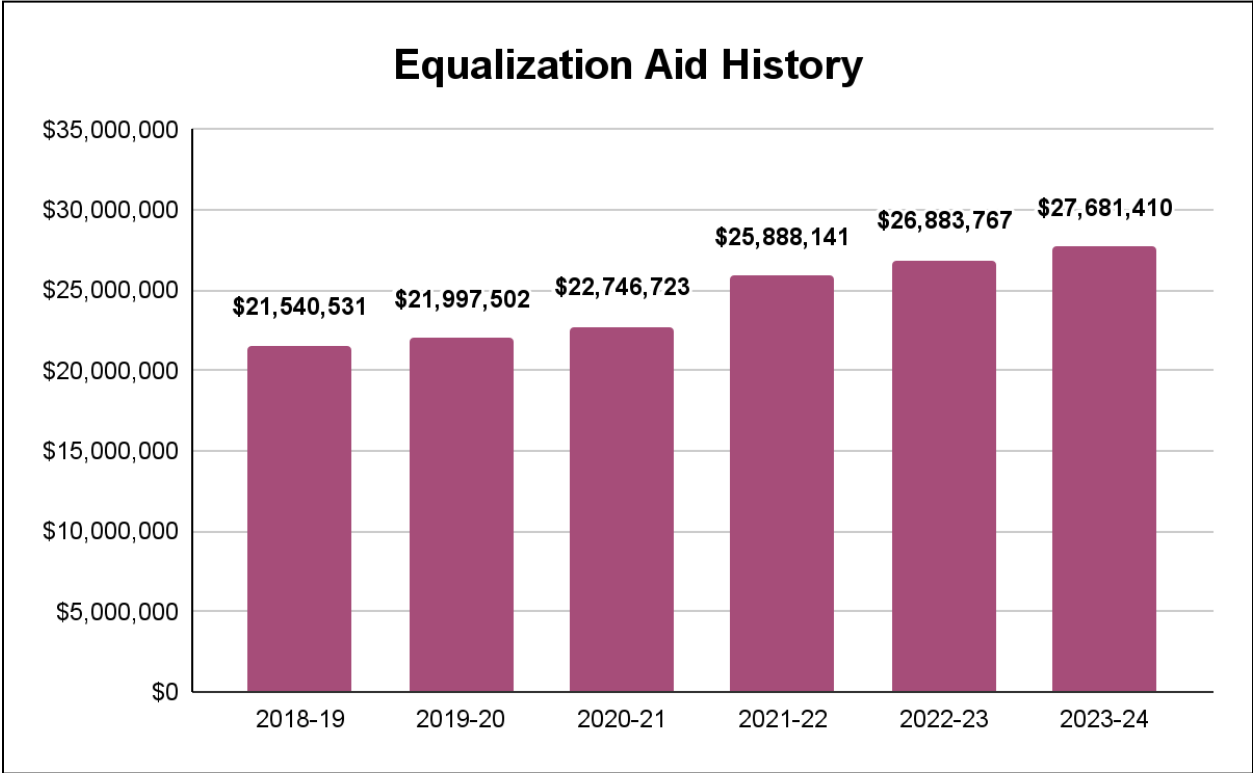
Approximately **84%** of SASD's 2023-24 **Revenue Limit** is funded through **State Equalization Aid**, at **\$27,681,410**.

The three main factors that determine how much aid we receive are:

- Shared Cost (prior year spending)
- Enrollment
- Equalized Property Values



# STATE EQUALIZATION AID

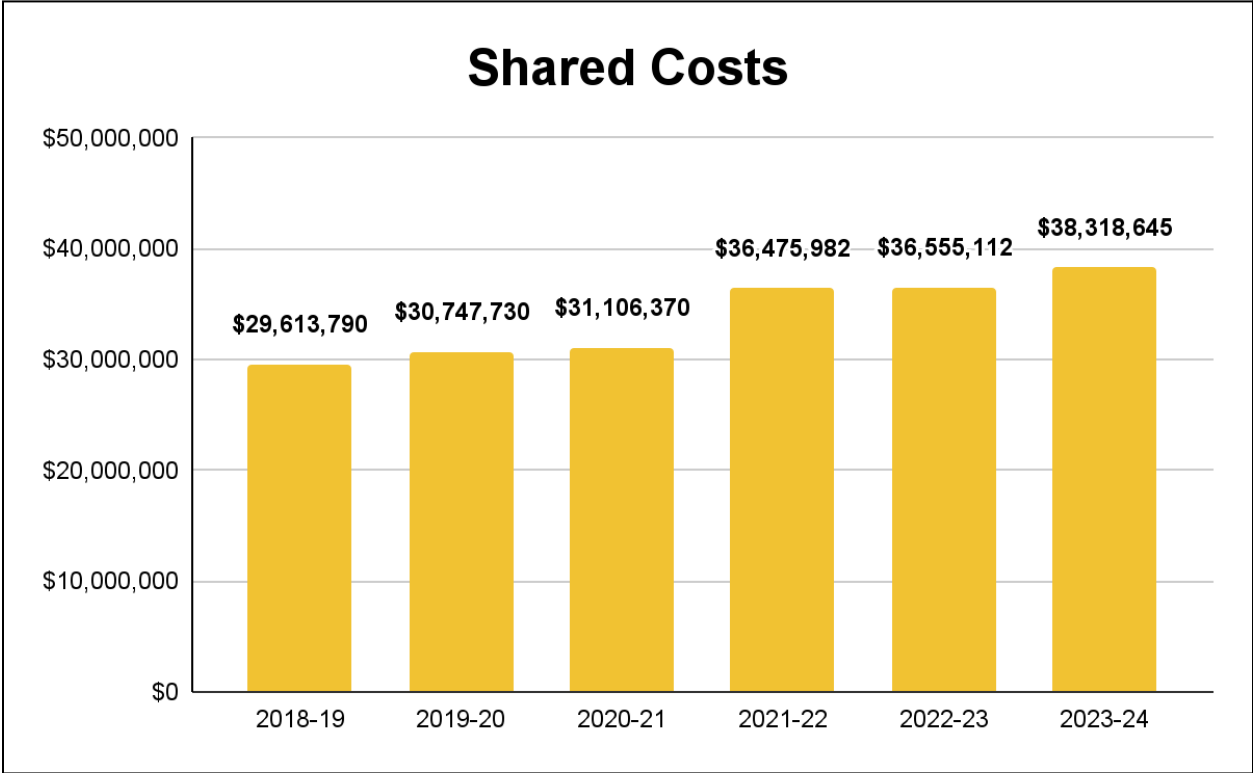


# STATE EQUALIZATION AID



## Shared Cost

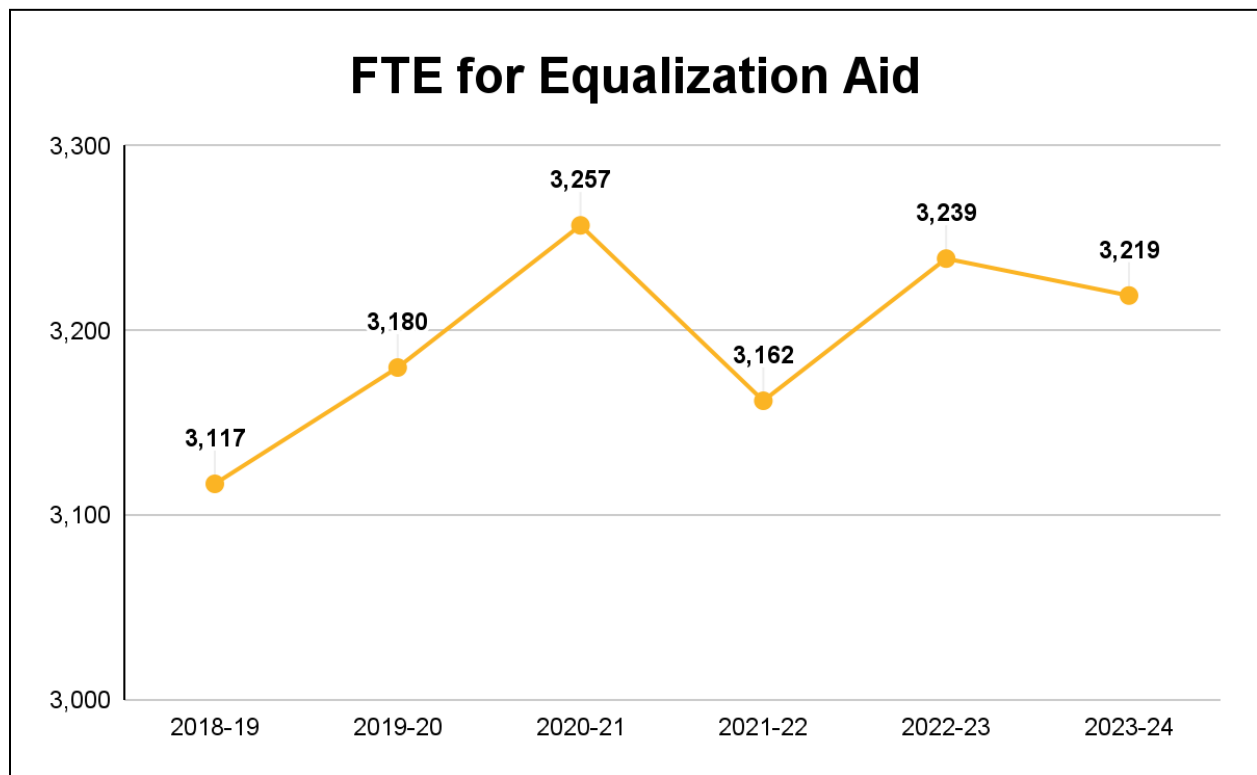
Shared Cost is based on the prior year spending in the General and Debt Service Funds. More spending equates to more State Equalization Aid the following year. For 2023-24, SASD’s shared cost **increased by \$1,763,533** for a total Shared Cost of **\$38,318,645**.



# STATE EQUALIZATION AID

## Enrollment

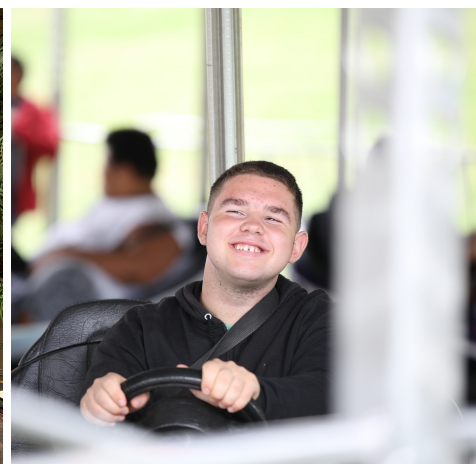
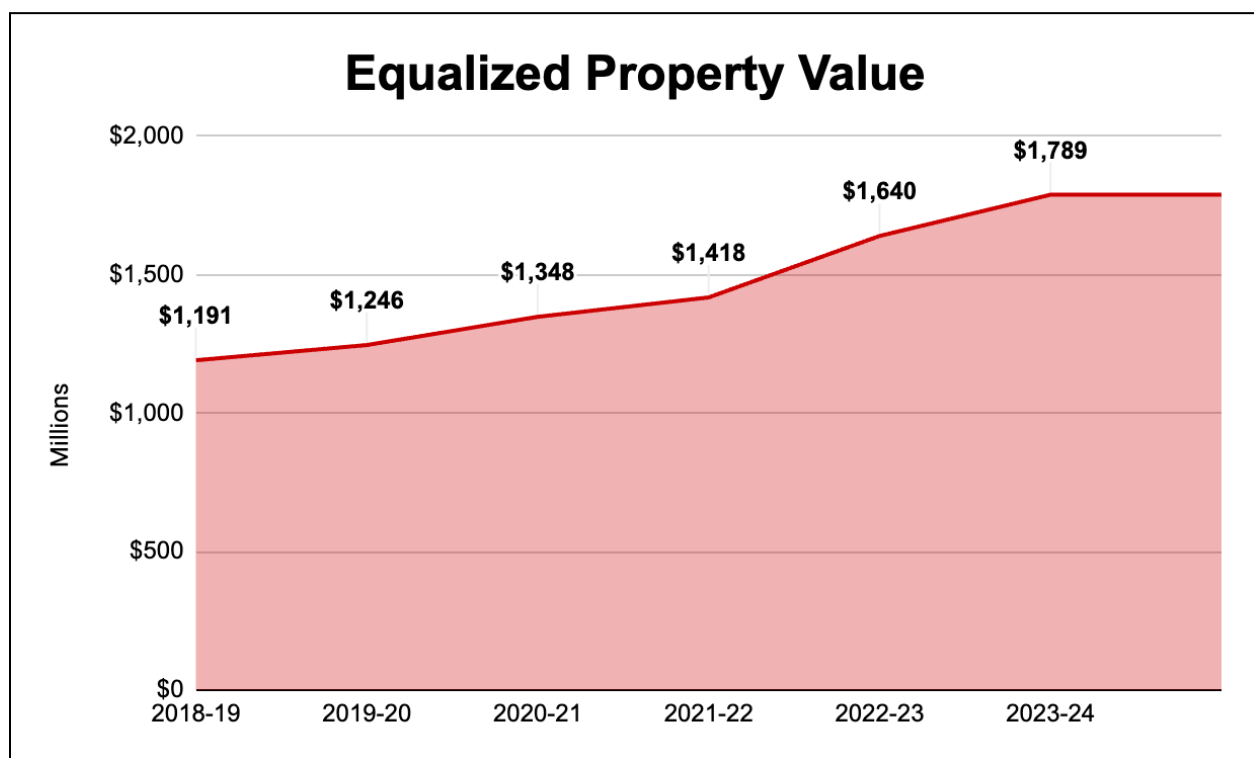
The Enrollment used in the State Equalization Aid calculation is equal to the prior year's January student FTE count. SASD's enrollment **decreased by 20 FTE** to a total of **3,219 FTE**.



# STATE EQUALIZATION AID

## Equalized Property Values

The prior year Equalized 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 State Equalization Aid than other districts. SASD's property values have consistently grown over the past several years with a **15.66% increase** for the 2023-24 State Aid calculation. The 2023-24 change in property values was 9.20% which will be used in the 2024-25 State Aid calculation.



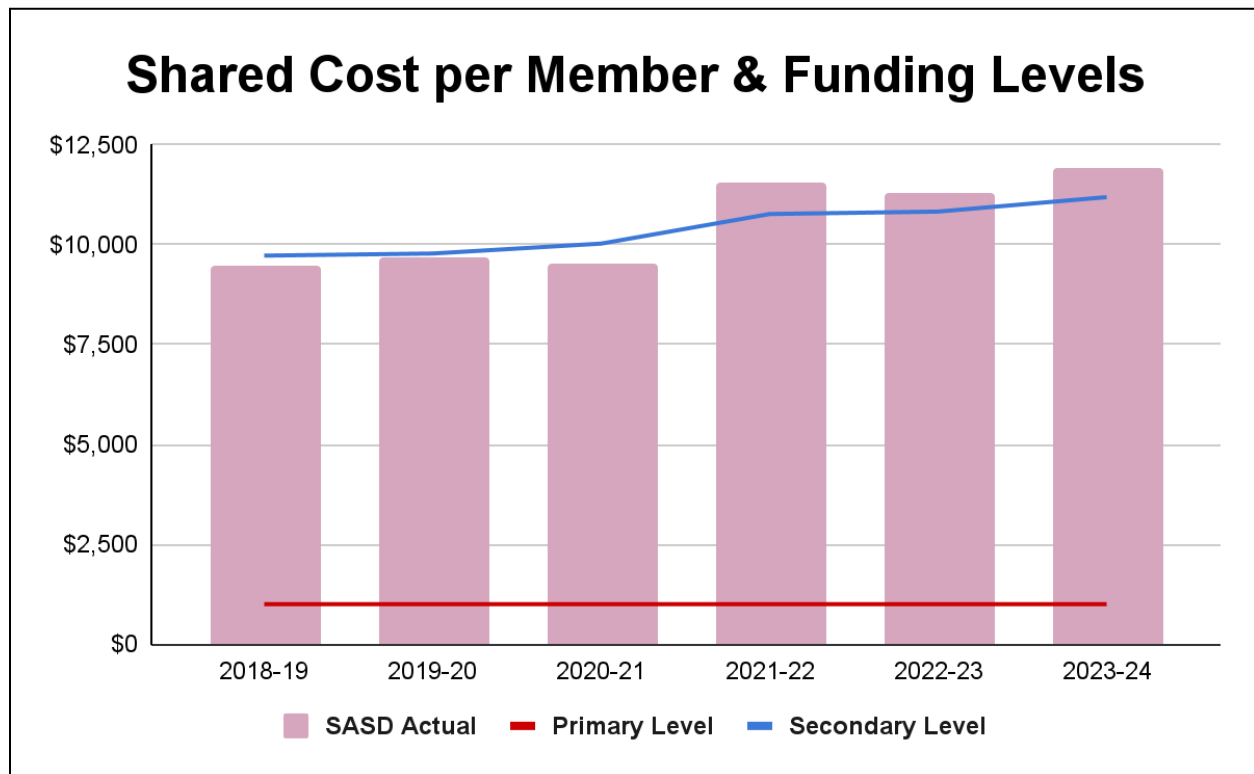


# STATE EQUALIZATION AID

State Equalization Aid is distributed in three (3) different funding tiers. For 2023-24:

- Primary Tier is the first \$1,000 spent per student and is reimbursed at 73.6%.
- Secondary Tier is the next \$10,194 spent per student and is reimbursed at 74.3%.
- Tertiary Tier is all money spent beyond \$11,194 per student and is reimbursed at 40.9%.

For 2023-24, SASD spent \$710 per student in the tertiary tier.



# FUND 10 - General Operations



## Expenses

GENERAL FUND (FUND 10)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110000 Undifferentiated Curriculum	\$6,809,819	\$6,350,808	\$7,046,384
120000 Regular Curriculum	8,251,135	7,882,696	8,184,098
130000 Vocational Curriculum	1,082,780	1,061,874	1,084,855
140000 Physical Curriculum	871,530	889,616	762,449
160000 Co-Curricular Activities	477,333	419,067	338,930
170000 Other Special Needs	123,036	136,211	67,448
<b>Subtotal Instruction</b>	<b>\$17,615,633</b>	<b>\$16,740,272</b>	<b>\$17,484,164</b>
<b>Support Sources</b>			
210000 Pupil Services	\$1,605,277	\$1,557,501	\$2,222,784
220000 Instructional Staff Services	3,169,959	2,776,169	2,582,960
230000 General Administration	735,930	608,666	630,214
240000 School Building Administration	1,916,879	1,909,535	2,371,810
250000 Business Administration	6,869,196	6,947,125	6,885,749
260000 Central Services	444,419	431,642	275,977
270000 Insurance & Judgments	307,846	312,272	353,000
280000 Debt Services	366,455	437,156	155,095
290000 Other Support Services	687,512	786,963	900,948
<b>Subtotal Support Sources</b>	<b>\$16,103,473</b>	<b>\$15,767,029</b>	<b>\$16,378,537</b>

# FUND 10 - General Operations



## Expenses

GENERAL FUND (FUND 10)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
<b>Non-Program Transactions</b>			
410000 Inter-fund Transfers	\$4,691,009	\$4,048,898	\$3,923,204
430000 Instructional Service Payments	3,377,186	3,757,539	4,451,417
490000 Other Non-Program Transactions	50,377	31,862	22,000
<b>Subtotal Non-Program Transactions</b>	<b>\$8,118,572</b>	<b>\$7,838,299</b>	<b>\$8,396,621</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$41,837,678</b>	<b>\$40,345,600</b>	<b>\$42,259,322</b>



# FUND 10 - General Operations



## Expenses, by Function

The Function identifies the purpose for which the expenditure is taking place. The major Function classifications are:

### **INSTRUCTIONAL FUNCTIONS**

The Instructional Functions include all of the 100000 series, the 210000 series for student support activities, and the 220000 series for instructional staff support. The largest expense in these functions is salaries and benefits.

### **SUPPORT FUNCTIONS**

The Support Functions are the remaining functions in the 200000 series and are for the activities associated with establishing and administering overall district policies and operations.

### **NON-PROGRAM FUNCTIONS**

The Non-Program Costs include Operating Transfers to Other Funds and Open Enrollment-OUT.



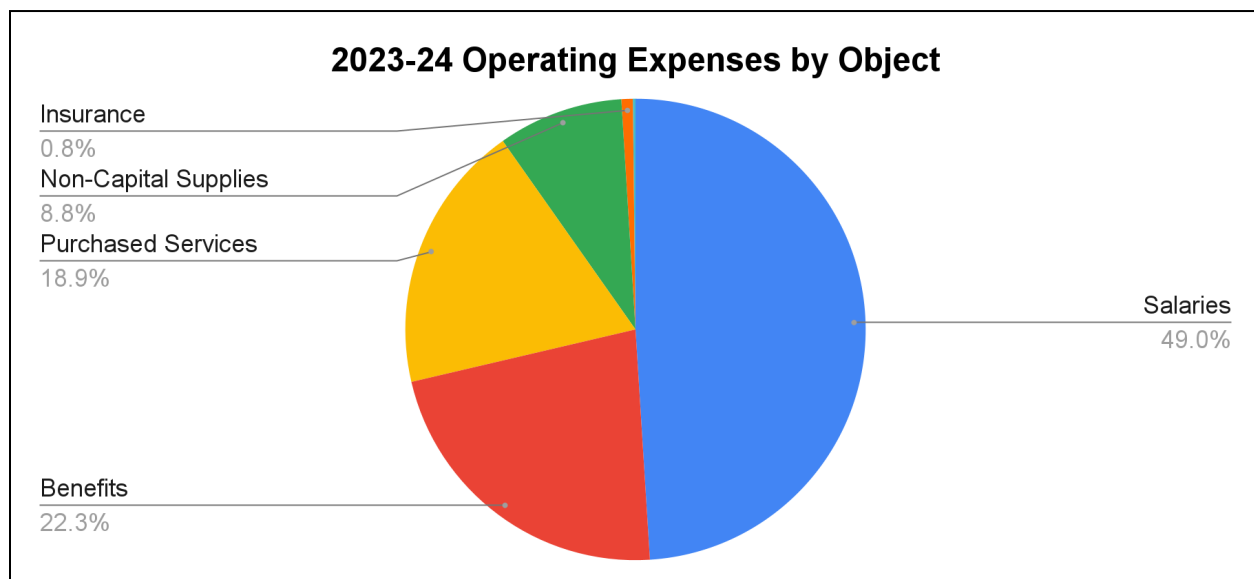
# FUND 10 - General Operations



## Expenses, by Object

The Object identifies expenditures according to what is being paid for. The major Object classifications are:

- 100 Salaries
- 200 Employee Benefits
- 300 Purchased Services (includes utilities, transportation, and fuel)
- 400 Non-Capital Supplies and Equipment (includes textbooks and other materials)
- 500 Capital Objects (includes sites, buildings, and equipment)
- 600 Debt Retirement
- 700 Insurance
- 800 Transfers-Out (to another Fund)
- 900 Other Objects

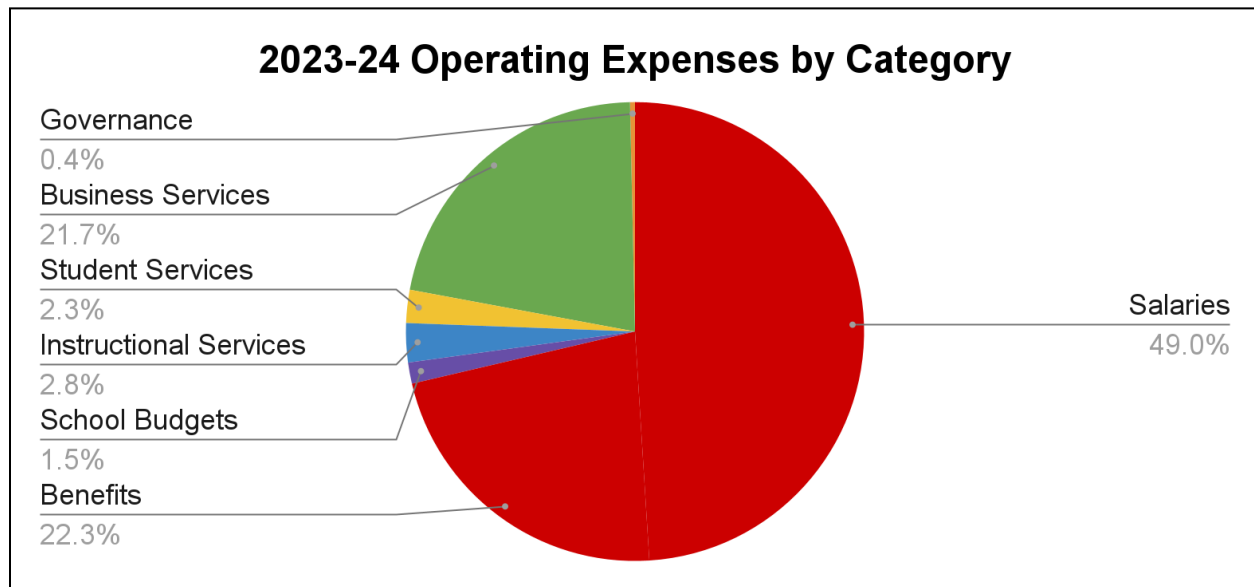


# FUND 10 - General Operations



## Expenses, by Category

SASD also classifies each expense by Budget Category based on which departments oversee the various budgets. Below is a chart showing the Total Fund 10 Expenditures by Category.



- **SCHOOL BUDGETS**

Includes building budgets, welding program, CNC program, and high school co-curriculars.

- **INSTRUCTIONAL SERVICES**

Includes English language learners, gifted and talented, instructional grants, teaching and learning, school forest, summer school, Sparta Virtual Learning Academy (SVLA), and Early College Credit Program (ECCP) and Start College Now.

- **STUDENT SERVICES**

Includes student service grants, health services, special education costs, and student services such as counseling and attendance.

- **BUSINESS SERVICES**

Includes buildings and grounds, business services, central office, insurance, operating transfers, open enrollment-out, safety and security, technology, contracted substitutes, transportation, utilities, private school vouchers, and employee wellness.

- **GOVERNANCE**

Includes Board of Education, Superintendent, and public relations.

# FUND 10 - General Operations



## Fund Balance

GENERAL FUND (FUND 10)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
<b>930000 Beginning Fund Balance</b>	<b>\$9,310,679</b>	<b>\$10,227,280</b>	<b>\$10,470,742</b>
935000 Ending Fund Balance, Nonspendable	\$646,547	\$243,068	\$240,000
936000 Ending Fund Balance, Restricted	22,019	49,640	50,000
937000 Ending Fund Balance, Committed	0	0	0
938000 Ending Fund Balance, Assigned	0	0	0
939000 Ending Fund Balance, Unassigned	8,369,979	8,989,251	9,605,742
<b>930000 TOTAL ENDING FUND BALANCE</b>	<b>\$10,227,280</b>	<b>\$10,470,742</b>	<b>\$9,895,742</b>
Fund Balance as a % of Total Expenditures	24.44%	25.95%	23.47%

The Board of Education designated the Unassigned Fund Balance, as of June 30, 2023 as follows:

- **REVENUE STABILIZATION - \$575,000**

This designation is used to set aside funds for future revenue instability.

- **WORKING CAPITAL NEEDS (CASH FLOW) - \$9,030,742**

This designation is used to set aside funds to eliminate or lessen the need for future cash flow borrowing.

SASD has a Board Policy that states the General Fund must maintain a Fund Balance of at least 18% of general operating expenses. The following reasons are why maintaining an adequate Fund Balance is important:

- Avoid short term borrowing (reduce interest cost)
- Accumulate enough funds to cover unanticipated expenditure needs
- Demonstrate financial stability for bond rating (lower debt issuance costs)

# FUND 21 - Special Revenue



Fund 21 is used to account for the proceeds of gifts, donations, and fundraising, of which the expenditures are limited to specified purposes related to district operations. There may be a fund balance in this fund.

**\$39,388**

TOTAL REVENUE

**-89.0%**

DECREASE IN REVENUE

**\$434,130**

TOTAL EXPENDITURES

**26.0%**

INCREASE IN EXPENDITURES

## Budget

SPECIAL PROJECTS FUND (FUND 21)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900000 Beginning Fund Balance	\$880,373	\$922,821	\$929,521
900000 Ending Fund Balance	\$922,821	\$929,521	\$534,779
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$254,984</b>	<b>\$352,080</b>	<b>\$39,388</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
100000 Instruction	\$138,335	\$227,407	\$378,072
200000 Support Services	54,101	95,944	56,027
400000 Non-Program Transactions	20,100	22,029	31
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$212,536</b>	<b>\$345,380</b>	<b>\$434,130</b>



# FUND 27 - Special Education



Fund 27 is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. No fund balance or deficit can exist in Fund 27.

**\$7,321,073**

TOTAL REVENUE

**6.0%**

INCREASE IN REVENUE

**\$7,321,073**

TOTAL EXPENDITURES

**6.0%**

INCREASE IN EXPENDITURES

## Revenue

SPECIAL EDUCATION FUND (FUND 27)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
<b>100 Transfers-In</b>	<b>\$3,930,598</b>	<b>\$3,686,843</b>	<b>\$3,923,204</b>
<b>Local Sources</b>			
260 Non-Capital Sales	\$968	\$1,018	\$1,000
<b>Subtotal Local Sources</b>	<b>\$968</b>	<b>\$1,018</b>	<b>\$1,000</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	\$30,642	\$37,407	\$21,000
<b>Subtotal Intermediate Sources</b>	<b>\$30,642</b>	<b>\$37,407</b>	<b>\$21,000</b>
<b>State Sources</b>			
610 State Aid - Categorical	\$1,494,164	\$1,595,990	\$2,038,000
690 Other Revenue	184,701	428,838	247,000
<b>Subtotal State Sources</b>	<b>\$1,225,222</b>	<b>\$1,560,772</b>	<b>\$1,318,869</b>
<b>Subtotal Federal Sources</b>	<b>\$1,225,222</b>	<b>\$1,560,772</b>	<b>\$1,318,869</b>



# FUND 27 - Special Education



## Revenue

SPECIAL EDUCATION FUND (FUND 27)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
<b>Federal Sources</b>			
730 DPI Special Project Grants	\$1,040,521	\$1,131,934	\$1,071,869
780 Other Federal Revenue Through State	184,701	428,838	247,000
<b>Other Revenues</b>			
990 Miscellaneous	\$0	\$0	\$0
<b>Subtotal Other Revenues</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>\$6,700,723</b>	<b>\$6,902,094</b>	<b>\$7,321,073</b>

## Expenses

SPECIAL EDUCATION FUND (FUND 27)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
150000 Special Education Curriculum	\$4,748,914	\$4,772,904	\$5,077,257
<b>Subtotal Instruction</b>	<b>\$4,748,914</b>	<b>\$4,772,904</b>	<b>\$5,077,257</b>
<b>Support Sources</b>			
210000 Pupil Services	\$647,013	\$633,505	\$739,881
220000 Instructional Staff Services	170,176	164,760	171,601
250000 Business Administration	610,131	751,371	633,099
260000 Central Services	2,920	13,276	1,410
<b>Subtotal Support Sources</b>	<b>\$1,430,240</b>	<b>\$1,562,912</b>	<b>\$1,545,991</b>

# FUND 27 - Special Education



## Expenses

	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
<b>SPECIAL EDUCATION FUND (FUND 27)</b>			
<b>Non-Program Transactions</b>			
430000 Instructional Service Payments	\$521,569	\$566,278	\$697,825
<b>Subtotal Non-Program Transactions</b>	<b>\$521,569</b>	<b>\$566,278</b>	<b>\$697,825</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$6,700,723</b>	<b>\$6,902,094</b>	<b>\$7,321,073</b>



# FUND 39 - Debt Service



Fund 39 is used to record debt tax levies as well as the repayment of debt issues that were approved by referendum, including promissory notes, bonds, and state trust fund loans. Also included in this fund are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations, as specified by the DPI. The resources in Fund 39 may not be used for any other purpose as long as a related debt remains.

**\$7,020,000**  
TOTAL REVENUE

**5.0%**  
INCREASE IN REVENUE

**\$7,148,592**  
TOTAL EXPENDITURES

**7.0%**  
INCREASE IN EXPENDITURES

## Revenue

DEBT SERVICE FUND (FUND 39)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
TOTAL REVENUES & OTHER FINANCING SOURCES	\$5,150,058	\$6,661,575	\$7,020,000

## Expenses

DEBT SERVICE FUND (FUND 39)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
EXPENDITURES & OTHER FINANCING USES			
281000 Long-Term Capital Debt	\$5,176,824	\$6,659,633	\$7,148,592
TOTAL EXPENDITURES & OTHER FINANCING USES	\$5,176,824	\$6,659,633	\$7,148,592

## Fund Balance

DEBT SERVICE FUND (FUND 39)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900000 Beginning Fund Balance	\$513,016	\$486,250	\$488,192
900000 Ending Fund Balance	\$486,250	\$488,192	\$359,600

# FUND 39 - Debt Service

## Indebtedness

DEBT SERVICE FUND (FUND 39)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
842000 Indebtedness, End of Year	\$23,677,000	\$18,215,000	\$11,954,000

## Outstanding Issues as of July 1, 2023

ISSUE	ORIGINAL AMOUNT	INTEREST RATE	REMAINING BALANCE
#1	\$28,105,000	3.0 - 5.0%	\$18,215,000

The complete Debt Schedules are included in Appendix D.

## Bond Rating

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. The rating is 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
- Consistently positive operating results, supported by very strong reserves





# FUND 46 - Capital Projects

A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a “trust” that is funded with a transfer from the general fund.

The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs.

Fund 46 may only be used for the purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.

\*The budgets for Fund 46 and 49 are combined and are presented under Fund 49.





# FUND 49 - Capital Projects



Fund 49 is used to account for expenditures financed through the use of bonds, promissory notes, state trust fund loans, land contracts, or an expansion fund tax levy. Any balances remaining that were established with borrowing proceeds must be transferred to the related debt service fund account upon project completion. The resources in Fund 49 may not be used for any purpose other than that for which the fund was established.

**\$50,000**

TOTAL REVENUE

**-86.0%**

DECREASE IN REVENUE

**\$966,908**

TOTAL EXPENDITURES

**-70.0%**

DECREASE IN EXPENDITURES

## Revenue

CAPITAL PROJECTS FUNDS (FUNDS 46, 49)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
TOTAL REVENUES & OTHER FINANCING SOURCES	\$9,903	\$360,156	\$50,000

## Expenses

CAPITAL PROJECTS FUNDS (FUNDS 46, 49)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
EXPENDITURES & OTHER FINANCING USES			
200000 Support Services	\$458,217	\$3,254,440	\$966,908
TOTAL EXPENDITURES & OTHER FINANCING USES	\$458,867	\$3,254,440	\$966,908

## Fund Balance

CAPITAL PROJECTS FUNDS (FUNDS 46, 49)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900000 Beginning Fund Balance	\$5,326,383	\$4,877,419	\$1,983,135
900000 Ending Fund Balance	\$4,877,419	\$1,983,135	\$1,066,227

# FUND 50 - Nutrition Service



Fund 50 is used to account for all revenues and expenditures related to pupil food service activities. Any food service fund deficit, resulting from student food services, must be eliminated by an operating transfer from the General Fund.

**\$2,150,000** **0.0%**  
TOTAL REVENUE CHANGE IN REVENUE

**\$2,150,000** **0.0%**  
TOTAL EXPENDITURES CHANGE IN EXPENDITURES

## Revenue

FOOD SERVICE FUND (FUND 50)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
TOTAL REVENUES & OTHER FINANCING SOURCES	\$2,702,011	\$2,153,886	\$2,150,000

## Expenses

FOOD SERVICE FUND (FUND 50)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
EXPENDITURES & OTHER FINANCING USES			
200000 Support Services	\$2,246,568	\$2,140,547	\$2,150,000
TOTAL EXPENDITURES & OTHER FINANCING USES	\$2,246,568	\$2,140,547	\$2,150,000

## Fund Balance

FOOD SERVICE FUND (FUND 50)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900000 Beginning Fund Balance	\$15,626	\$471,069	\$484,408
900000 Ending Fund Balance	\$471,069	\$484,408	\$484,408

# FUND 80 - Community Service



Fund 80 is used to account for activities such as adult education, community recreation programs, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Actual, additional expenditures for these activities, including salaries, benefits, travel, purchased services, etc. are to be included in this fund to the extent feasible. The district may adopt a separate tax levy for this Fund.

The school board may establish and collect fees to cover all or part of the costs of programs and services. Access to Community Service Fund activities cannot be limited to pupils enrolled in the district's K-12 educational programs. Other funds, such as the General Fund and the Special Revenue Funds, carry out the day to day K-12 educational operations of the district. All activities associated with a well-rounded curriculum (curricular and extracurricular activities) are to be accounted for in these funds. Excluded from a Community Service Fund are any academic subjects and extra-curricular activities available only to pupils enrolled in the district.

SASD provides the following Community Service programs, which are open to all (age-appropriate) individuals within the community (residents): The Parenting Place, WIN After School Program, Middle School Co-Curriculars, Adult Education, and Community Recreation.

**\$645,000**

TOTAL REVENUE

**0.4%**

INCREASE IN REVENUE

**\$645,000**

TOTAL EXPENDITURES

**-2.2%**

DECREASE IN EXPENDITURES

## Revenue

COMMUNITY SERVICE FUND (FUND 80)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
TOTAL REVENUES & OTHER FINANCING SOURCES	\$525,130	\$642,416	\$645,000

# FUND 80 - Community Service



## Expenses

COMMUNITY SERVICE FUND (FUND 80)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
200000 Support Services	\$68	\$17,565	\$10,000
300000 Community Services	435,525	642,137	635,000
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>\$435,593</b>	<b>\$659,702</b>	<b>\$645,000</b>

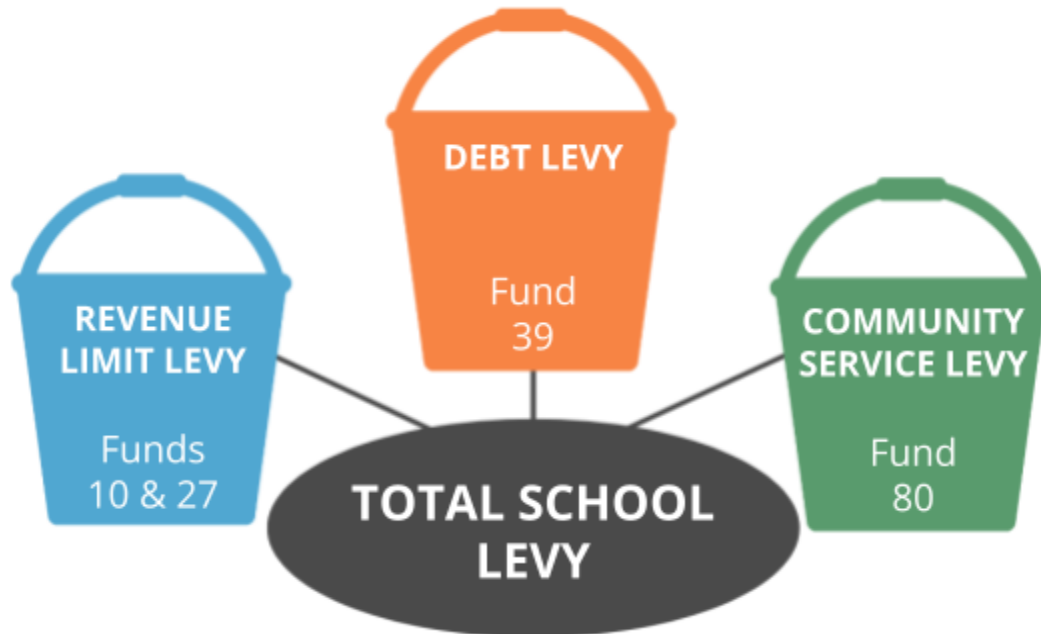
## Fund Balance

COMMUNITY SERVICE FUND (FUND 80)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900000 Beginning Fund Balance	\$18,542	\$108,079	\$90,793
900000 Ending Fund Balance	\$108,079	\$90,793	\$90,793



# TAX LEVY

The **Total School Levy** is made up of the **Revenue Limit Tax Levy**, **Referendum-Approved Debt Levy**, and **Community Service Levy**.

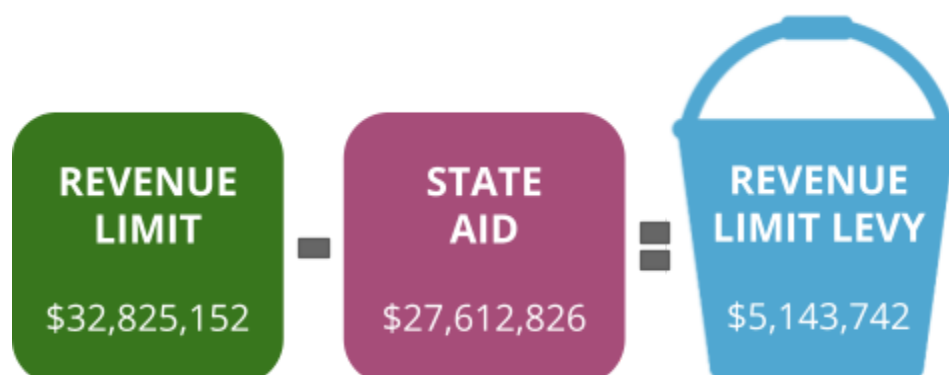


The **Total School Levy** for 2023-24 is **\$12,768,742** which is an **increase of \$746,904** or 6.21% over 2022-23.

## Revenue Limit Levy

The state imposed Revenue Limit sets the maximum amount that the District is able to levy for general operations (Funds 10 & 27). This levy maximum amount is equal to the Revenue Limit less State Equalization Aid.

For 2023-24, the **Revenue Limit Tax Levy** being presented is **\$5,143,742** which is an **increase of \$306,904** or 6.35% as compared to 2022-23.





# TAX LEVY

## Debt Service Levy

In April of 2018, voters in the Sparta Area approved two referenda for the District to borrow a total of \$32.5 million for a facility expansion project. The Board of Education subsequently voted to borrow \$1 million less than the voter approved amount. The Debt Service Levy is to pay down the outstanding balance of the debt, which may include both the required principal and interest payments as well as any debt defeasance.

For 2023-24, the **Referendum-Approved Debt Levy** being presented is **\$7,000,000**, which is an **increase of \$440,000** or 6.71% over 2022-23. This amount is comprised of \$2,259,000 for required principal and interest payments and \$4,741,000 for debt defeasance.

## Debt Defeasance

Debt defeasance is beneficial because:

- Reduces the amount of debt outstanding
- Saves on future interest costs
- Increases State Equalization Aid

Debt defeasance may also be beneficial when a district is:

- Anticipating future Referendum Debt
- Anticipating future Operating Referendum



# TAX LEVY

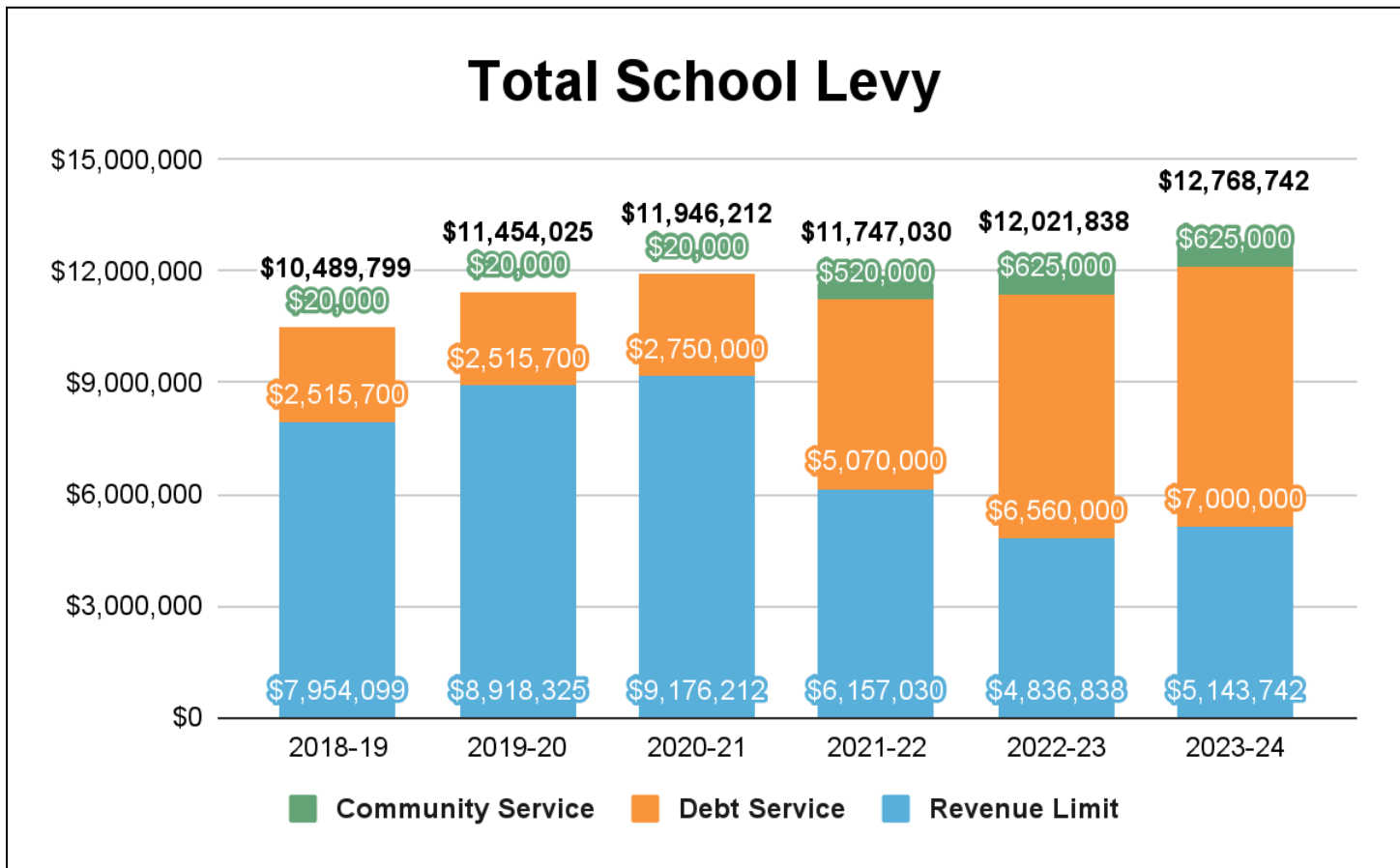


## Community Service Levy

Last year, the SASD Fund 80 levy included:

- \$20,000 to support The Parenting Place in Sparta
- \$500,000 to support the What I Need (WIN) program
- \$105,000 to support co-curricular activities at the Middle School

These three programs equal a total **Community Service Levy** of **\$625,000** which is the same amount being presented for 2023-24.

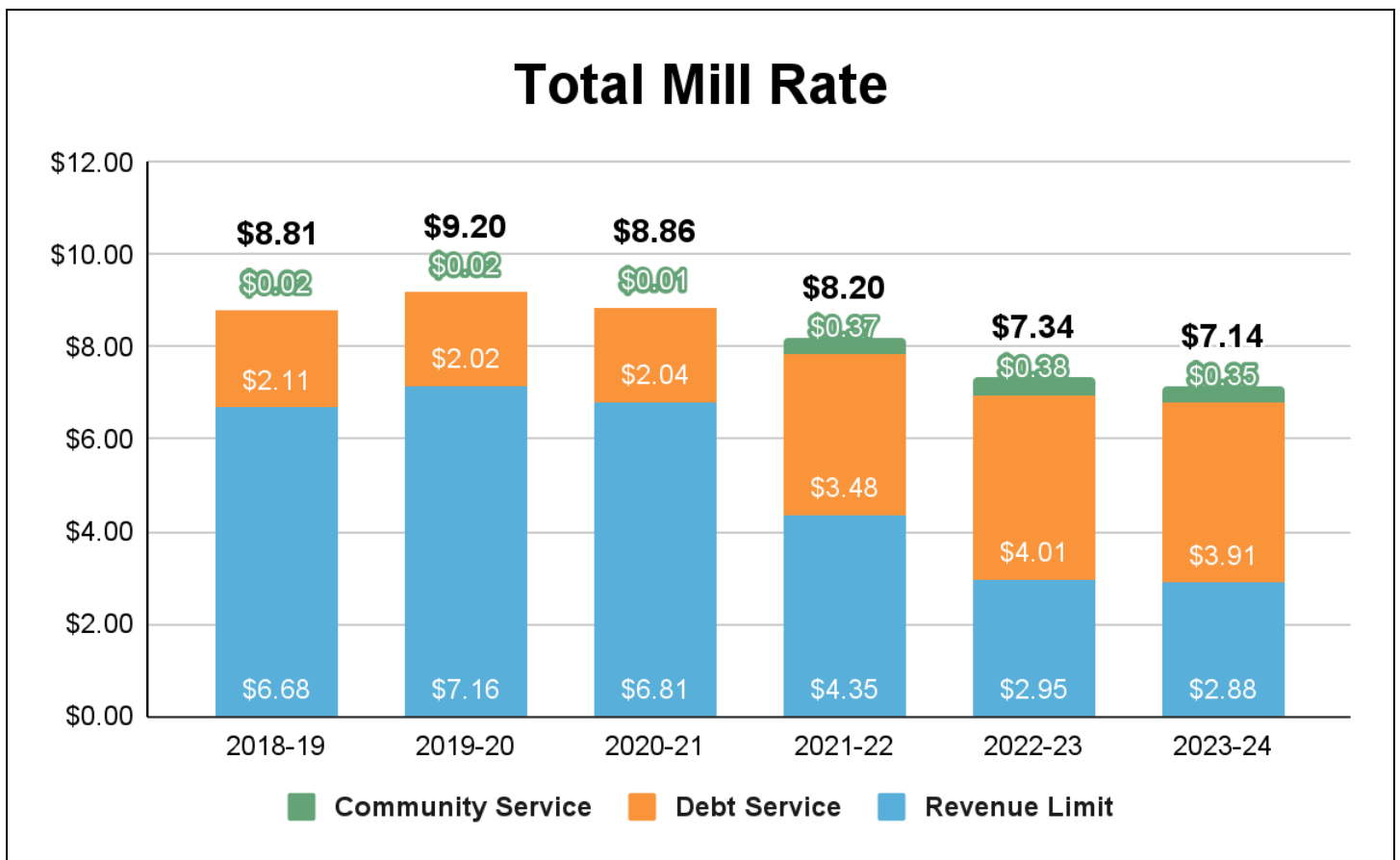


# MILL RATE

The **Mill Rate** determines the AVERAGE tax per \$1,000 of property value, based on the **Total School Levy**.



The SASD Board of Education is presenting a **Mill Rate of \$7.14** for discussion at the 2023-24 Annual Meeting. This is a **decrease of \$0.20** or -2.74% from the 2022-23 Mill Rate.



# READING YOUR TAX BILL



School districts certify their School Levy based on Equalized Value. This is because 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 Levy) are distributed to municipalities after districts certify their School Levy. Therefore, the amount (and percent) of increase/decrease for the **Total School Levy** will vary on each property tax bill.

## Equalized Value

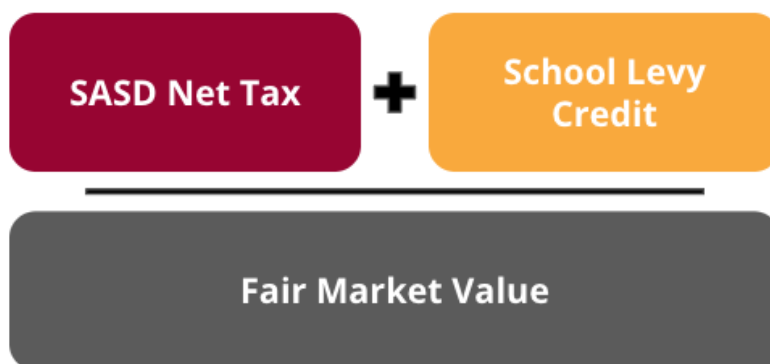
The Equalized Value is calculated by the Wisconsin Department of Revenue (WIDOR), and is equal to the Fair Market Value PLUS adjustments for agriculture, forest, and undeveloped land. It is used by the **DISTRICT** to distribute the tax burden among the **MUNICIPALITIES**.

## Assessed Value

The Assessed Value is calculated by an assessor and is used by the **MUNICIPALITY** to distribute the tax burden among the **PROPERTY OWNERS**.

## School Levy Credit

The School Tax Levy Credit is distributed to **MUNICIPALITIES** from the **STATE**. This Credit reduced the total district taxes due.



## Mill Rate

The Mill Rate is set by the **DISTRICT** and is NOT published on the tax bill. It can, however, be calculated.

## % Tax Change

The % Tax Change does NOT equal the change in the Mill Rate. This is because the % Tax Change is also affected by the Assessed Value, Fair Market Value, and the School Levy Tax Credit.

## Total Additional Taxes

This represents the TOTAL voter approved levy that is IN ADDITION to the Revenue Limit Levy. It does NOT represent a change in taxes as compared to the prior year.

# **APPENDIX A: STAFFING**



# EMPLOYEE GROUPS



The District has a Long-Range Staffing Plan that is adjusted each year based on: pupil counts, student demographics, grant funding, and student performance including areas for growth. The plan is presented to the Board for approval each February.

## Administrators

Superintendent	Director of Business Services	Director of Student Services	Director of Instructional Services
Principals	Assistant Principals	Activities Directors	

## Middle Management

Dean of Students	Director of Technology	Supervisor of Buildings & Grounds	Supervisor of Nutrition Services
Human Resources Specialist	District Accountant	Accounts Payable Specialist	Payroll & Benefits Specialists
Communications Coordinator	WIN Coordinator	District Nurse	Network Manager
Data Services Manager	Secretary to the Superintendent	Secretaries to the Directors	

## Certified Staff

Teachers	School Counselors	School Psychologists	Physical Therapist
Instructional Coaches	Interventionists	Technology Integration Coach	Speech & Language Pathologists

## Classified Staff

Secretaries	Cooks	Custodians	Maintenance Technicians
Educational Assistants	Health Aides	Computer Technicians	

# ADMINISTRATIVE TEAM



## SUPERINTENDENT

Mr. Sam Russ

## DIRECTOR OF BUSINESS SERVICES

Ms. Leah Hauser

## DIRECTOR OF STUDENT SERVICES

Ms. Lisa Molland

## DIRECTOR OF INSTRUCTIONAL SERVICES

Ms. Kyla Manske

## SPARTA HIGH SCHOOL

Mr. Erik Forde, Principal

Mr. Derrick Sands, Asst.  
Principal

Mr. Phil Klar, Dean of  
Students

Mr. John Blaha, Activities  
Director

## MEADOWVIEW MIDDLE

Mr. Bill Ott, Principal

Mr. Bob Sanders, Asst.  
Principal & Activities Director

Ms. Rebecca Kennedy, Dean  
of Students

## HERRMAN ELEMENTARY

Mr. Toby Oswald, Principal

Mr. Adam Dow, Asst. Principal

## SOUTHSIDE EARLY LEARNING CENTER

Ms. Diane Everson-Riley,  
Principal

## SPARTA MONTESSORI SCHOOL

Dr. Wendy Bernett, Principal

## INNOVATIONS STEM ACADEMY

Mr. Bob Sanders, Principal

## SAILS CHARTER

Dr. Wendy Bernett, Principal

# EMPLOYEE SALARIES



## Administrators and Middle Management

There is currently no established salary schedule for Administrators or Middle Management. Each year, the Board reviews the salaries in comparison with our Local Peers and votes to approve the application of CPI and any identified salary adjustments.

## Certified Staff

The District has adopted a Teacher Compensation Model for our Certified Staff. This Model is based on the following:

### BASE PAY

Entry Level

### STEPS

Years of Service

### LANES

Degree and Graduate Credits

Each year, the Board votes to approve the application of CPI to Base Pay and grant Step and Lane movement. The Teacher Compensation Model is reviewed, including obtaining an actuarial study, every three years for recalibration.

## Classified Staff

The District has adopted a Salary Schedule for our Classified Staff. This model is based on the following:

### PROBATIONARY PAY

A reduced rate during the first 2-3 years of employment, based on the position

### POSITION PAY

Each position has a determined pay rate

Each year, the Board votes to approve the application of CPI to the Position Pay and grant Step movement. The Salary Schedule is reviewed every three years for recalibration.

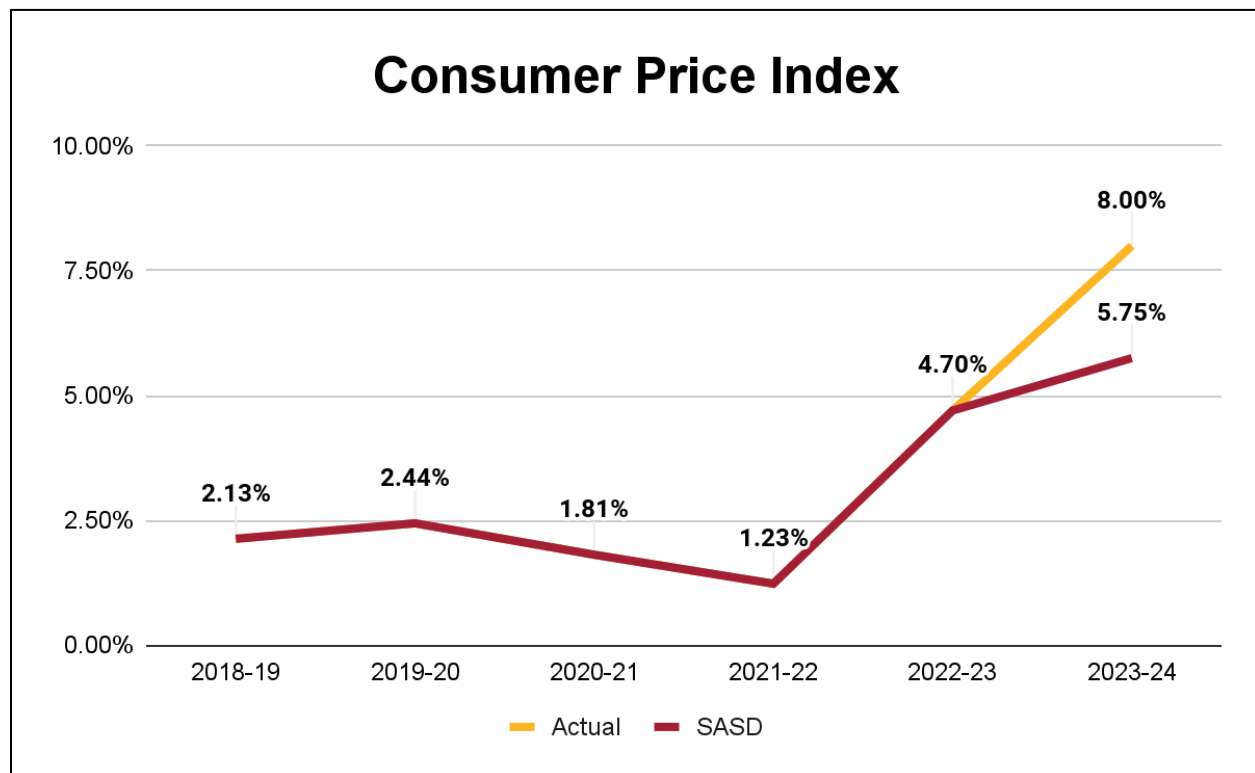
# EMPLOYEE SALARIES

## Salaries by Employee Class

The employee salaries listed below include the costs in Funds 10, 27, 50, and 80.

EMPLOYEE CLASS	2023-24 BUDGET	% OF TOTAL
Administrators	\$ 1,537,257	7.18%
Middle Management	1,324,840	6.19%
Certified Staff	13,127,449	61.36%
Classified Staff	5,408,158	25.27%
<b>TOTAL SALARIES</b>	<b>\$ 21,397,704</b>	<b>100.00%</b>
Non-Contracted Wages	\$ 2,024,233	

## Consumer Price Index (CPI)



# EMPLOYEE BENEFITS



All employee groups are offered the same employee benefits, with the exception of Life Insurance which is only provided to Administrators and Middle Management. Each year, the Board reviews and votes to approve the employee benefit offerings and renewals for the following year. Below is an overview of the benefits offered:

BENEFIT	PROVIDER	COVERAGE & COST	COST SHARING
<b>Health Insurance</b>	Group Health Trust	Individual or Family	District - 84.5% Employee - 15.5%
<b>HRA</b>	MidAmerica	Individual or Family	District - 100% (Individual - \$750, Family - \$1,500)
<b>FSA - Medical</b>	MidAmerica	Employee and eligible dependents, subject to IRS limits	Employee - 100%
<b>FSA - Dependent Care</b>	MidAmerica	Employee and eligible dependents, subject to IRS limits	Employee - 100%
<b>Dental Insurance</b>	Delta Dental	Individual or Family	District - 87.4% Employee - 12.6%
<b>Vision Insurance</b>	Delta Dental	Individual or Family	Employee - 100%
<b>Short-Term Disability Insurance</b>	Madison National	Employee	Employee - 100%
<b>Long-Term Disability</b>	Madison National	Employee	District - 100%
<b>Voluntary Life Insurance</b>	Madison National	Employee and eligible dependents	Employee - 100%
<b>TSA - 403(b) Retirement Plan</b>	WEA Member Benefits	Employee	District - \$1,500 Employee - \$50
<b>Wisconsin Retirement System</b>	State of WI	Employee	On Total Wages: District - 6.5% Employee - 6.5%



# EMPLOYEE BENEFITS

BENEFIT	2023-24 BUDGET	% OF TOTAL
WRS	\$ 1,504,059	14.13%
403(b) Plan	482,848	4.54%
FICA	1,745,503	16.40%
Health Insurance	6,164,061	57.90%
Dental Insurance	336,017	3.16%
HRA	325,721	3.06%
Life Insurance	10,056	0.09%
Long-Term Disability	71,695	0.67%
Cash in Lieu	5,580	0.05%
<b>TOTAL BENEFITS</b>	<b>\$ 10,645,540</b>	<b>100.00%</b>

# **APPENDIX B: GRANTS**

# STATE AND FEDERAL GRANTS



STATE GRANTS	2023-24 BUDGET
Library Aid	\$ 170,000
Reading Readiness	5,000
Robotics	7,000
Educator Effectiveness	20,960
<b>TOTAL STATE GRANTS</b>	<b>\$ 202,960</b>

FEDERAL GRANTS	2023-24 BUDGET
Carl Perkins	\$ 33,126
ESSER	2,022,738
STEM Expansion	323,325
Title II-A	210,022
CLC - Herrman	100,000
Title IV	82,311
Title III	49,448
IDEA Flow-Thru	922,389
IDEA Preschool	28,469
Title I	734,835
DODEA Project Focus	120,000
<b>TOTAL FEDERAL GRANTS</b>	<b>\$ 4,626,663</b>

In addition to the State Grants identified, SASD receives Categorical funding from the State, including: Transportation Aid, Special Education Aid, High Poverty Aid, General Tuition, SAGE/AGR Aid, Tax Exempt Property Aid, Mental Health Aid, and Per Pupil Categorical Aid.

In addition to the Federal Grants identified, SASD receives other federal funding, including: Impact Aid and Medicaid.

# SUMMARY OF ESSER FUNDS



GRANT	ALLOCATION	SPENT AS OF 6/30/2023	BUDGETED IN 2023-24	AVAILABLE FUNDS
CARES (ESSER I)	\$ 485,586	\$ 485,586	\$ 0	\$ 0
GEER	428,840	428,840	0	0
ESSER II	1,980,161	1,980,161	0	0
ESSER III	4,451,021	2,428,283	2,022,738	0
<b>TOTAL</b>	<b>\$ 7,345,608</b>	<b>\$ 5,322,870</b>	<b>\$ 2,022,738</b>	<b>\$ 0</b>

The ESSER III funds will be used for the following expenditures in 2023-24:

- Salaries and Benefits
- Instructional Software
- Textbooks
- Sparta Virtual Learning Academy (SVLA)
- Technology for safety and access

All ESSER grants will be fully expended by June 30, 2024.

# **APPENDIX C: ENROLLMENT**

# ENROLLMENT

## Head Count

The number of students receiving direct instruction from an SASD employee on the pupil count day "in our seats". **Used to determine staffing ratios.**

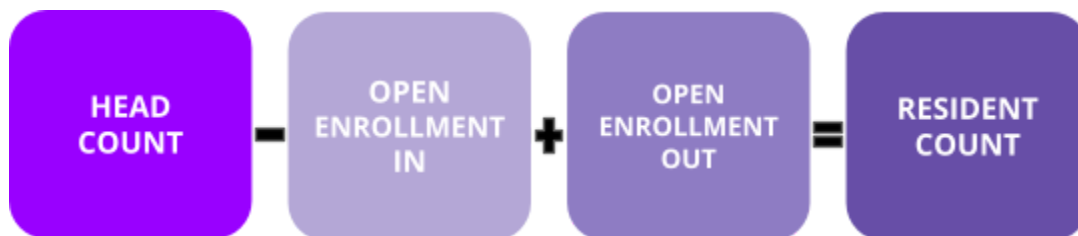
## Full-Time Equivalent (FTE)

Adjustments to the Counts for partial days for our 3 year olds (0.5 FTE) and our 4 year olds (0.6 FTE).



## Resident Count

The Head Count adjusted for Open Enrollment (OE). Subtract OE-In and add back OE-Out, to get a count of our resident students receiving public education. **Used to determine funding.**



## Summer School Count

The number of minutes of summer school instruction provided to students.

## 3-Year Average Resident Count FTE

An average of the most recent 3 years of Adjusted (Resident) Counts. PLUS the Summer School Count FTE. **Used to determine the Revenue Limit.**

## Prior Year Resident Count FTE

The previous year's Adjusted (Resident) Count - FTE. **Used to determine the State Aid Allocation.**



# ENROLLMENT



## 2023-24 Pupil Count and 5-Year History

YEAR	HEAD COUNT	HEAD COUNT (FTE)	RESIDENT COUNT	RESIDENT COUNT (FTE)
2023-24	2,786	2,723	3,069	2,999
2022-23	2,823	2,751	3,063	2,986
2021-22	2,897	2,836	3,087	3,024
2020-21	2,904	2,840	3,097	3,027
2019-20	2,957	2,880	3,119	3,043

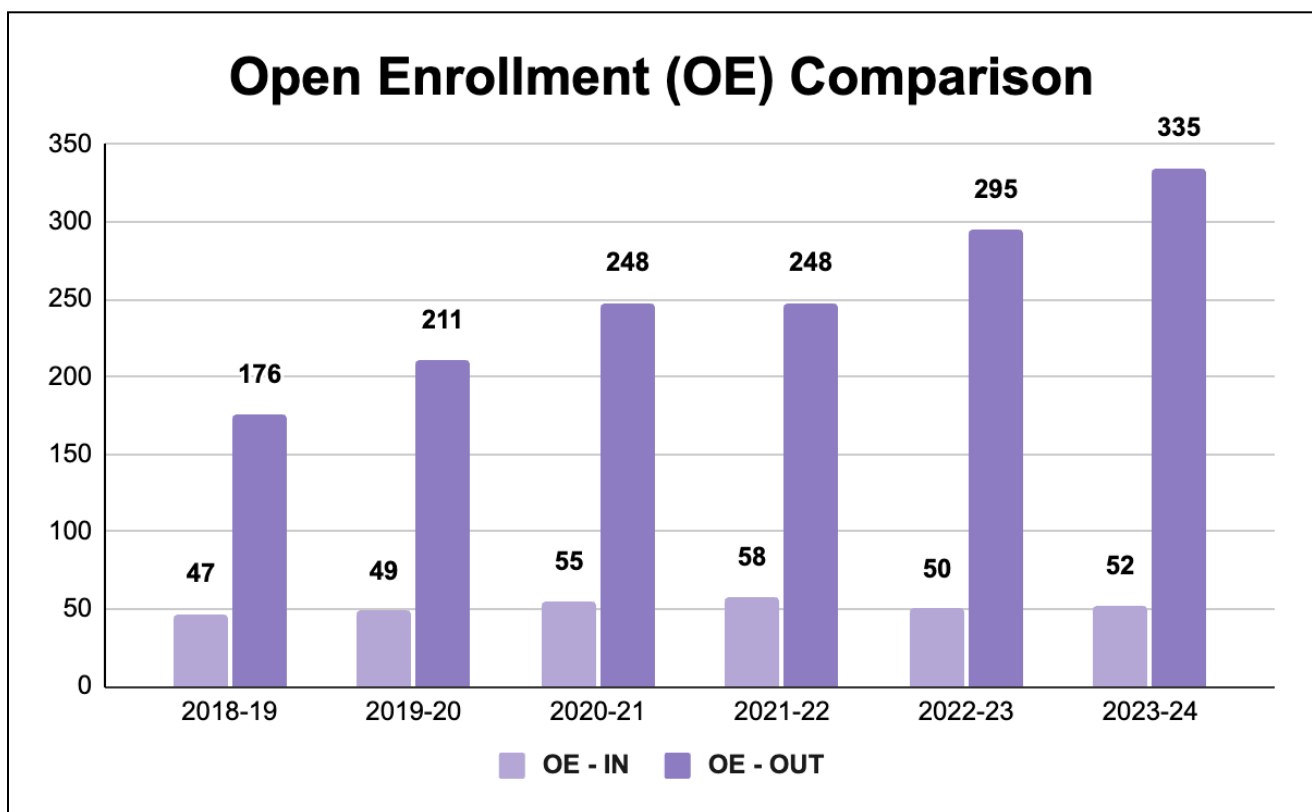
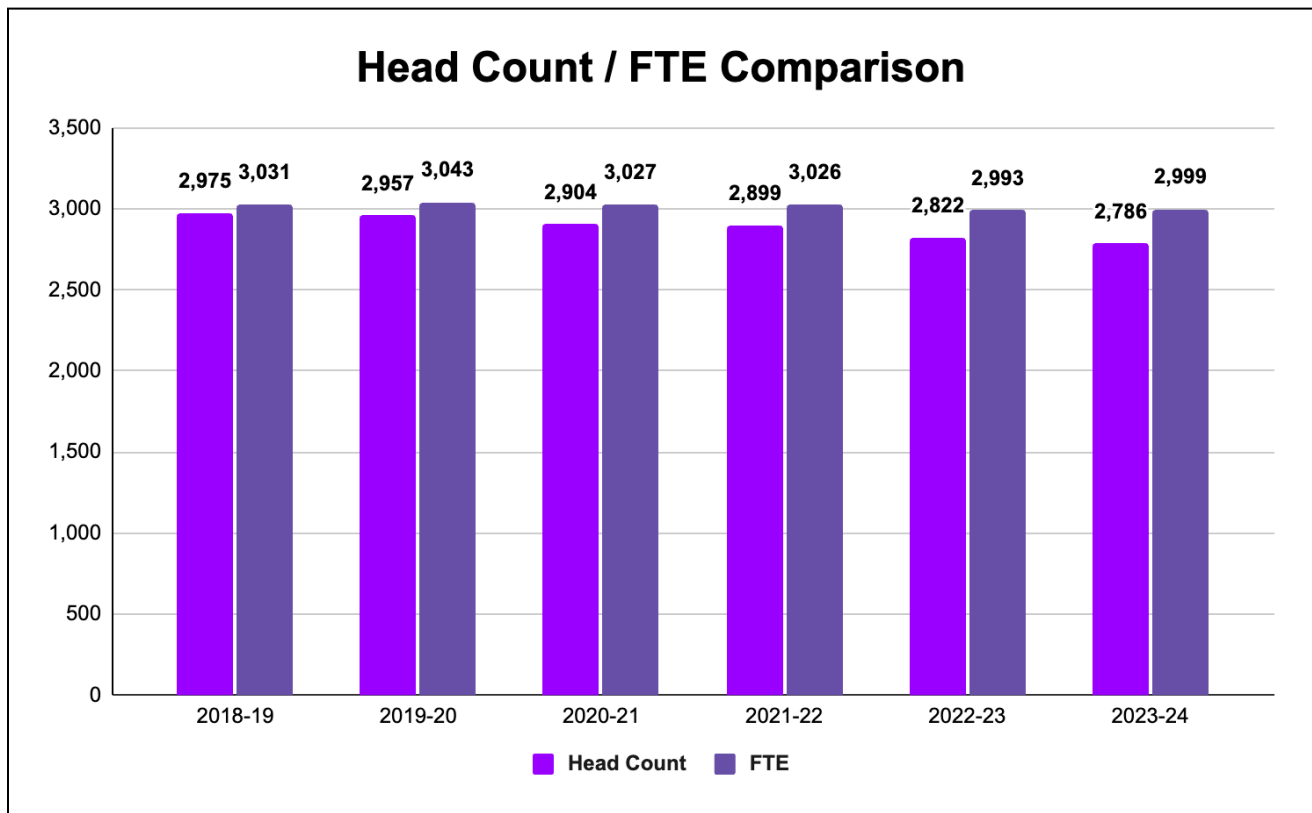
## Enrollment Projections

SASD contracts with the UW-Madison Applied Population Laboratory to provide enrollment projection analysis for the District. UW takes into account past enrollment, current and projected births, and overall trends in population and housing to determine future student population. They do these estimates using 4 different models. SASD has this analysis performed every three years.

The most recent district-wide enrollment projections were as of November 2021 and they point to SASD experiencing a decrease in students over time. Over the next five years, we may expect:

- Grades Pre-K through 12 enrollment will likely range from a decrease of 107 to 228 students, or averaging a 5% decrease.
- Grades K through 4 enrollment will decrease, due to the Kindergarten and birth trends declining over time, by 104 to 147 students, averaging a 12% decline.
- Grades 5 through 8 enrollment will decrease, as the elementary students progress to middle school, by 40 to 60 students, averaging a 5.7% decline.
- Grades 9 through 12 will remain relatively the same for the foreseeable future. Projections show a gain of 37 students or a loss of as many as 24 students or a 2% increase.

# ENROLLMENT



# **APPENDIX D: OTHER**

# BUDGET CALENDAR



The District Budget Calendar is approved by the Board of Education in December each year.

2023 BUDGET CALENDAR	
JANUARY	<ul style="list-style-type: none"><li>• Current year budget revisions</li><li>• CPI for July 1st is published by the WIDOR</li><li>• 2nd Friday membership count for next year's State Aid</li></ul>
FEBRUARY	<ul style="list-style-type: none"><li>• Board review and approval of Long-Range Plans</li></ul>
MARCH	<ul style="list-style-type: none"><li>• Current year budget revisions</li><li>• Review first draft of next year's preliminary budget</li><li>• Board review and approval of employee benefits</li></ul>
APRIL	<ul style="list-style-type: none"><li>• Board review and approval of salary schedules</li><li>• Board approval of employee benefits</li></ul>
MAY	<ul style="list-style-type: none"><li>• Issue contracts to Certified Staff, per state statute</li><li>• Open Enrollment for employee benefits</li></ul>
JUNE	<ul style="list-style-type: none"><li>• Current year budget revisions</li></ul>
JULY	<ul style="list-style-type: none"><li>• New fiscal year (July 1 - June 30)</li><li>• Final prior year budget revisions</li><li>• July 1st State Aid Estimate from DPI</li></ul>
AUGUST	<ul style="list-style-type: none"><li>• Year-end audit begins</li></ul>
SEPTEMBER	<ul style="list-style-type: none"><li>• Board review of Revenue Limit, State Aid, and Tax Levy</li></ul>
OCTOBER	<ul style="list-style-type: none"><li>• Annual Meeting and Budget Hearing</li><li>• Board approval of Original Budget and Tax Levy</li></ul>
NOVEMBER	<ul style="list-style-type: none"><li>• Tax Levy Certifications distributed to municipalities</li></ul>
DECEMBER	<ul style="list-style-type: none"><li>• Board review and approval of budget calendar</li></ul>

# DEBT SCHEDULE

		Fund 39			
Issue:		1			
Amount:		\$28,105,000			
Type:		General Obligation Refunding Bonds (CR)			
Dated:		August 9, 2018			
Callable:		'28-'38 Callable 3/1/27 or on any date thereafter @ Par			
PAYMENT PERIOD		PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL
Jan-June 2023		\$910,000	3.000%	\$479,050	\$1,389,050
July-Dec 2023				\$465,400	\$465,400
Jan-June 2024		\$1,320,000	3.000%	\$379,400	\$1,699,400
July-Dec 2024				\$359,600	\$359,600
Jan-June 2025		\$1,375,000	5.000%	\$359,600	\$1,734,600
July-Dec 2025				\$325,225	\$325,225
Jan-June 2026		\$1,445,000	5.000%	\$325,225	\$1,770,225
July-Dec 2026				\$289,100	\$289,100
Jan-June 2027		\$1,520,000	5.000%	\$289,100	\$1,809,100
July-Dec 2027				\$251,100	\$251,100
Jan-June 2028		<b>\$1,590,000</b>	4.000%	\$251,100	\$1,841,100
July-Dec 2028				\$219,300	\$219,300
Jan-June 2029		<b>\$1,655,000</b>	4.000%	\$219,300	\$1,874,300
July-Dec 2029				\$186,200	\$186,200
Jan-June 2030		<b>\$1,725,000</b>	4.000%	\$186,200	\$1,911,200
July-Dec 2030				\$151,700	\$151,700
Jan-June 2031		<b>\$1,795,000</b>	4.000%	\$151,700	\$1,946,700
July-Dec 2031				\$115,800	\$115,800
Jan-June 2032		<b>\$1,865,000</b>	4.000%	\$115,800	\$1,980,800
July-Dec 2032				\$78,500	\$78,500
Jan-June 2033		<b>\$1,940,000</b>	4.000%	\$78,500	\$2,018,500
July-Dec 2033				\$39,700	\$39,700
Jan-June 2034		<b>\$1,985,000</b>	4.000%	\$39,700	\$2,024,700
July-Dec 2034					
Jan-June 2035		***	4.000%		
July-Dec 2035					
Jan-June 2036		***	4.000%		
July-Dec 2036					
Jan-June 2037		***	4.000%		
July-Dec 2037					
Jan-June 2038		***	4.000%		
July-Dec 2038					
TOTAL		<u>\$19,125,000</u>		<u>\$5,356,300</u>	<u>\$24,481,300</u>
<b>Callable</b>		Credit: AA-			
<b>Maturities</b>		Paying Agent: Associated Trust			
		Bid Premium: \$572,255.10			
		Refunded 7/17/18 BAN			
		***	Defeased 5/24/2022		
		***	Partially defeased 6/22/2021		
		***	Remainder defeased 5/24/2022		
		***	Defeased 3/1/23		
		***	Partially defeased 3/1/23		

# PEER GROUPS



## Local Peers

The Board of Education has identified the following districts as our “Local Peers” for the purposes of gathering and analyzing data.

DISTRICT	COUNTY
Holmen	La Crosse
Onalaska	La Crosse
La Crosse	La Crosse
Sparta Area	Monroe
Tomah Area	Monroe
West Salem	La Crosse



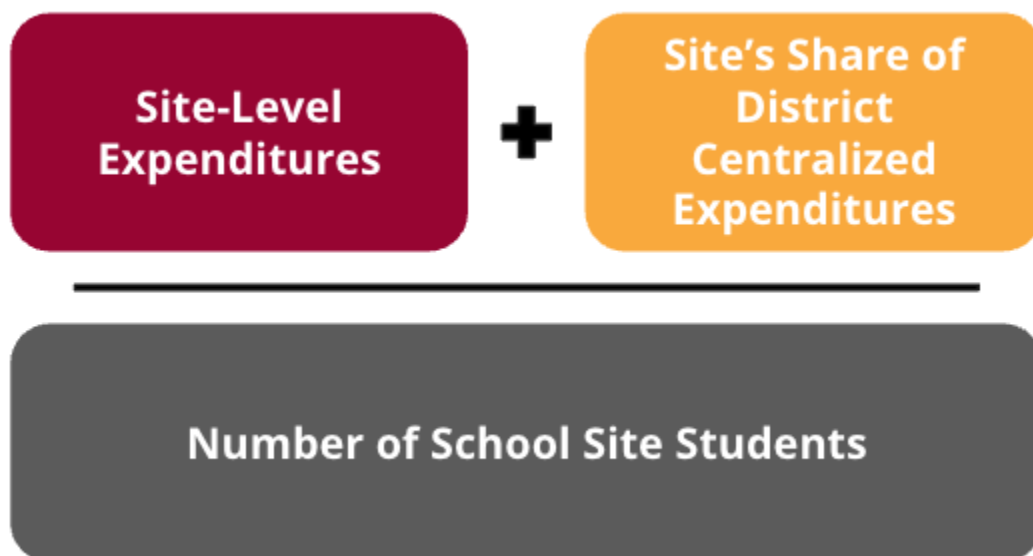
# SCHOOL LEVEL EXPENSES

Under the Every Student Succeeds Act (ESSA), districts must report school level expenditures to DPI each year.

- This reporting is audited and is in compliance with the DPI reporting requirements
- All district expenditures are coded based on this report and the DPI chart of accounts (WUFAR)
- This report disaggregates expenditures into Federal, State, and Local costs
- Centralized expenditures are allocated to school sites

Per ESSA, the following costs are excluded in the reporting:

- Open Enrollment and Private School Vouchers
- Transfers to Other Funds (Fund 27, Fund 39, Fund 46)
- Facilities Acquisition and Remodeling
- Funds 39, 46, 49, 50, and 80



# SCHOOL LEVEL EXPENSES

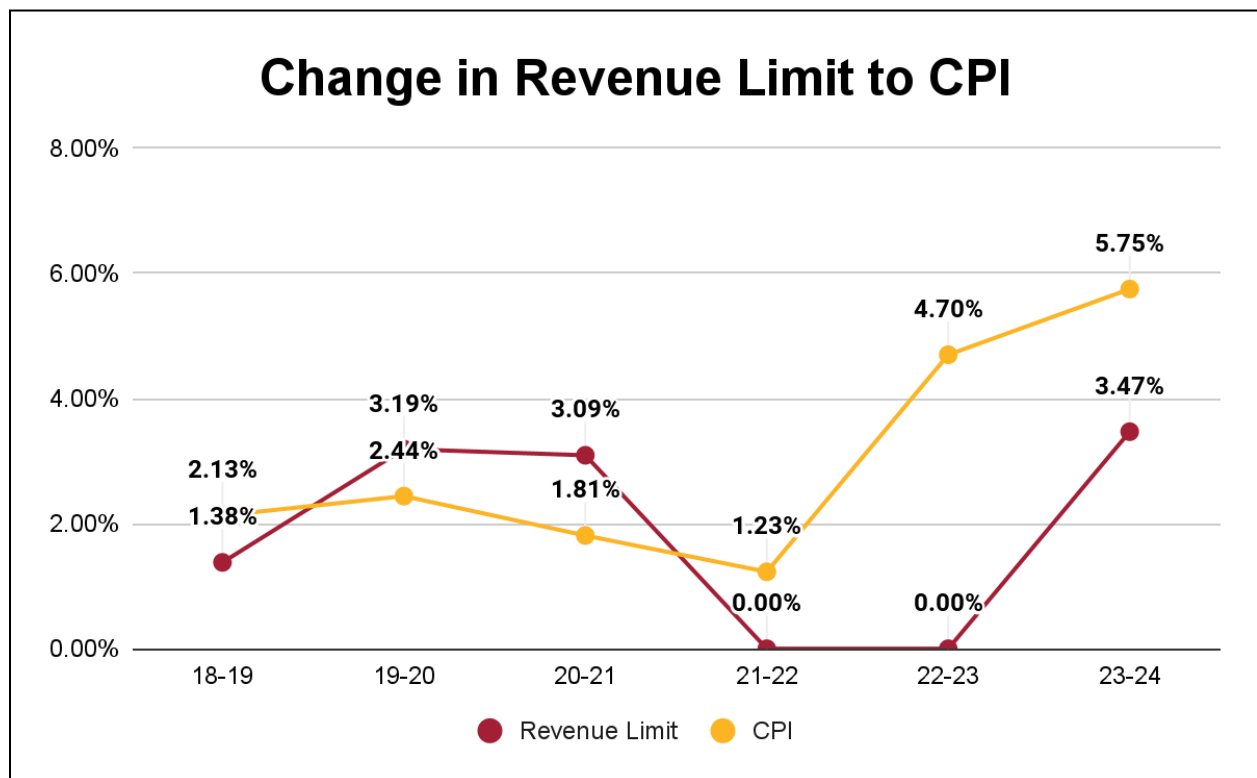
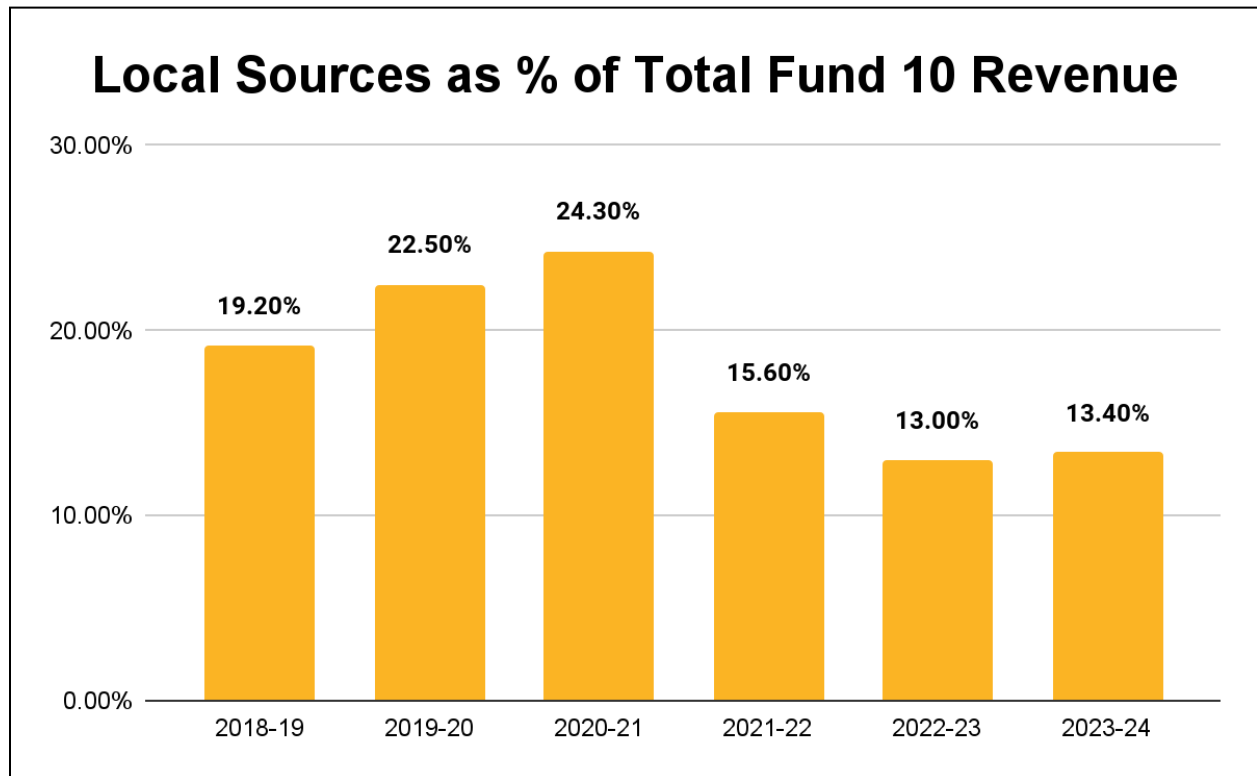


The chart below is a summary of the 2022-23 School Level Expenditures, as reported to DPI.

District-Wide expenditures are those costs that are not directly associated with a particular building. Those costs are divided amongst the total district enrollment and then added to the "Building-Level Expenditure per Pupil" to equal the "Total Per-Pupil Expenditure".

SCHOOL SITE	BUILDING-LEVEL EXPENDITURES	ENROLLMENT	BUILDING-LEVEL EXPENDITURE PER PUPIL	TOTAL PER-PUPIL EXPENDITURE
District-Wide	\$ 9,276,087	2,823	\$ 3,286	N/A
Southside	\$ 3,344,714	285	\$ 11,736	\$ 15,022
Montessori	\$ 1,614,045	181	\$ 8,917	\$ 12,203
Herrman	\$ 7,565,783	644	\$ 11,748	\$ 15,034
Meadowview	\$ 8,241,002	723	\$ 11,398	\$ 14,684
Innovations STEM	\$ 709,024	69	\$ 10,276	\$ 13,562
High Point	\$ 217,840	41	\$ 5,313	\$ 8,599
SAILS	\$ 310,377	44	\$ 7,054	\$ 10,340
Sparta High	\$ 8,002,630	836	\$ 9,573	\$ 12,859
<b>Total Per Pupil Expenditures</b>	<b>\$ 39,281,502</b>			
<b>Exclusions</b>	<b>\$ 21,641,311</b>			
<b>Total Expenditures</b>	<b>\$ 60,922,813</b>			

# OTHER CHARTS



# OTHER CHARTS

