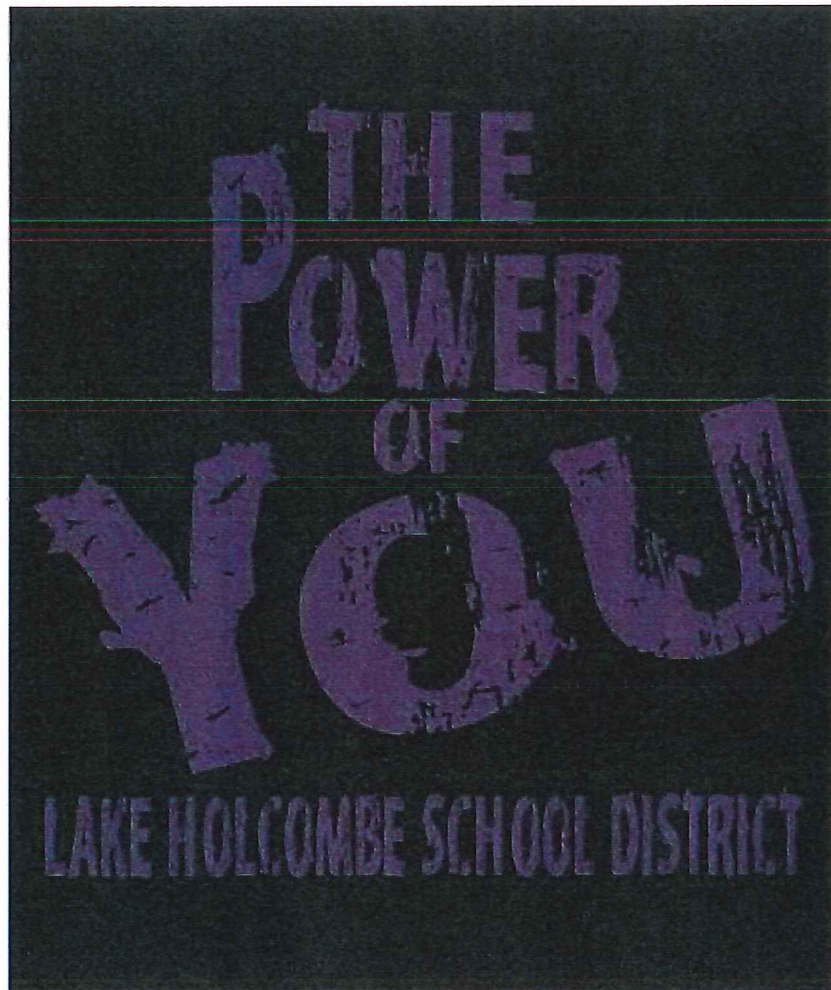


# School District of Lake Holcombe

## Budget Report 2020-2021



### **Board of Education**

Brian Guthman – President

Matt Flater – Vice President

Jeff Anders – Clerk

Anneleise Willmarth – Treasurer

Debbi Readinger - Director

# Lake Holcombe School District

**Mission Statement** – The Lake Holcombe School District will promote high levels of learning and growth by adapting to the needs of all our students.

**Vision Statement** – A **SMALL** school that makes a **BIG** difference by opening the doors to the future.

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### Lake Holcombe School District Nondiscrimination Notice

The School District of Lake Holcombe does not discriminate against pupils on the basis of gender, race, national origin, ancestry, creed, pregnancy, marital or parental status, gender orientation, or physical, mental, emotional or learning disability or handicap in its education programs or activities. Federal law prohibits discrimination in employment on the basis of age, race, color, national origin, gender, religion or handicap.

Agenda for Annual Meeting  
School District of Lake Holcombe  
Elementary IMC  
October 26, 2020  
6:00 P.M.

1. Call the meeting to order – School Board President, Brian Guthman
2. Elect a chairperson for the Annual Meeting
3. Appoint a clerk for the Annual Meeting
4. Treasurer's report from 2019-2020 school year
5. Review budget for 2020-2021 school year
6. Approve tax levy for 2020-2021 school year for school operation, to include maintenance and transportation vehicles, debt service, capital improvements, food service, and community service
7. Fix salaries for board members  
Current Salaries  
\$1,200 base salary for 12 regular meetings and Annual Meeting  
\$45 for each special meeting  
\$375 additional for president  
\$500 additional for clerk
8. Consent items
  - a) Authorize payment of actual and necessary expenses of board members who travel in the performance of their duties
  - b) Authorize and provide for prosecution or defense of any legal action or proceedings in which the school district is interest
  - c) Authorize and provide for a school lunch program and appropriate funds for that purpose
  - d) Authorize the Board to furnish student textbooks
  - e) Authorize the Board to contract for student transportation services
  - f) Authorize the Board to purchase real estate
9. Set the date for the 2021 Annual Meeting
10. Read and approve minutes of the 2020 Annual Meeting
11. Adjourn

A quorum of the Board of Education members will be present at the Annual Meeting and Budget Hearing.

## **MINUTES OF THE LAKE HOLCOMBE BOARD OF EDUCATION MEETINGS ANNUAL DISTRICT MEETING – October 28, 2019**

The annual district meeting of the School District of Lake Holcombe was held on Monday evening, October 28, 2019. The board members present were: Brian Guthman, Matt Flater, Anneleise Willmarth, Debbie Readinger and Jeff Anders. Mr. Lindau, Ms. Spletter, and Joy Dain of the Courier Sentinel were also present.

The meeting was opened by Brian Guthman at 6:00 p.m. Nominations for chairperson of the meeting were taken. Motion by Jeff Anders and seconded by Matt Flater to nominate Brian Guthman for chairperson. Motion by Debbie Readinger and seconded by Matt Flater to close the nominations and cast a unanimous ballot. Motion carried unanimously and Brian Guthman was declared chairperson of the meeting.

Motion by Jeff Anders and seconded by Anneleise Willmarth to appoint Lisa Spletter as Clerk for the Annual Meeting. Motion by Debbie Readinger and seconded by Matt Flater to close nominations and cast unanimous ballot. Motion carried unanimously and Lisa Spletter was appointed clerk of the meeting.

Lisa Spletter read the minutes of the 2018 Annual Meeting. Motion by Jeff Anders and seconded by Anneleise Willmarth to approve the minutes as read. Motion carried unanimously.

Lisa Spletter discussed the 2018-2019 Treasurer's Report. Motion by Debbie Readinger and seconded by Anneleise Willmarth to approve the Treasurer's Report. Motion carried unanimously.

Kurt Lindau presented the 2019-2020 budget.

Motion by Anneleise Willmarth and seconded by Jeff Anders to levy at the maximum allowed by state law under the revenue limits for the 2019-2020 school year plus year one of three of the \$850,000 referendum to exceed the revenue caps for school operations, to include maintenance and transportation, debt service, capital improvement, food service, and community service. Motion carried unanimously.

Motion by Jeff Anders and seconded by Debbie Readinger to freeze the salaries for the school board at the current rates as follows: \$1,200 for base pay, \$45 for special meetings, \$375 additional for president, and \$500 for clerk. Motion carried unanimously.

Motion by Matt Flater and seconded by Debbie Readinger to approve the following consent items:

- Authorize payment of actual and necessary expenses of board members who travel in the performance of their duties
- Authorize and provide for prosecution or defense of any legal action or proceedings in which the school district is interest
- Authorize and provide for a school lunch program and appropriate funds for that purpose
- Authorize the Board to furnish student textbooks
- Authorize the Board to contract for student transportation services

Motion carried unanimously.

Lisa Spletter, appointed clerk, read the 2019 Annual Meeting minutes. Motion by Jeff Anders and seconded by Anneleise Willmarth to approve the minutes as read. Motion carried unanimously.

Motion by Debbie Readinger and seconded by Jeff Anders to set 10/26/2020 at 6pm for the 2020 Annual Meeting of the School District of Lake Holcombe. Motion carried unanimously.

Motion by Anneleise Willmarth and seconded by Matt Flater that the meeting be adjourned. Motion carried unanimously and the meeting adjourned at 6:37 pm.

RESPECTFULLY SUBMITTED:  
Jeffrey Anders, Clerk

## Message from the District Administrator

The annual meeting for the Lake Holcombe School District will be held in the Elementary IMC on Monday, October 26<sup>th</sup>, 2020 at 6:00PM. The annual meeting is an opportunity for the electors of the school district to participate in the process of approving a budget for the operation of their local school district. The following is an overview of how the budget has come together for the 2020-21 school year. Budget books are available in the school office or on the district's website at [www.lakeholcombe.k12.wi.us](http://www.lakeholcombe.k12.wi.us). Please feel free to contact me with any questions you may have.

The 2020 general fund revenue limit for the Lake Holcombe School District is \$3,895,348. This includes a three year \$850,000 non-recurring referenda to exceed revenue limits. The state budget included a per member revenue increase of \$179.00. The community service fund levy is proposed to be \$40,000. The October 15 certified amount of state aid is projected at \$146,688. This is down from the 2019-20 state aid amount of \$172,757. The mill rate for tax year 2020 is projected to be \$8.79 per thousand. The owner of a \$100,000 house will pay \$879 in school taxes. This is down slightly from 2019 when the school tax/mill rate was \$8.80. The equalized value of the Lake Holcombe School District is \$447,317,079. This is up from the October 2019 equalized value which was \$431,000,685. The budget serves as a management tool to guide and direct the financial operations of the school district. There certainly will be changes to revenues and expenses as the year progresses.

The District ended the 2019-20 fiscal year with a general fund surplus of \$279,085. The district has a Capital Improvement fund of \$616,804. These funds are earmarked for capital improvements that include boiler and roof replacement projects. These projects are slated for the 2020-21 school year after being put on hold during last spring's building closure. This year we were awarded a \$25,000 Wisconsin Economic Development Corporation (WEDC) grant to expand our Fab Lab. We have purchased and are implementing new Math curriculum in the elementary and Social Studies curriculum K-12. We have implemented the ALICE school safety program. The John Baylor ACT preparation program was implemented to improve ACT performance. Numerous building and maintenance projects were completed over the summer. This year finds us in the midst of the COVID-19 pandemic which has created many challenges for students and staff.

The students and staff of the Lake Holcombe School District appreciate the continued support from the electors of the Lake Holcombe School District.

Kurt Lindau  
District Administrator

**School District of Lake Holcombe  
Treasurer's Report for  
2019-2020**

**Summary of Transactions – General Fund (Fund 10)**

7/1/19 Fund Balance	\$2,229,056
2019-20 Revenues	\$5,289,387
2019-20 Expenditures	\$5,010,302
6/30/20 Fund Balance	\$2,508,141

The June 30, 2020, fund balance includes \$84,366 restricted for Achievement Gap Reduction (AGR) future expenditures and \$85,694 assigned for the purpose of purchasing equipment, technology, and curriculum related expenses, resulting in non-spendable and unassigned fund balance of \$2,338,081.

Actual revenues exceeded budget by \$56,726. Donations, Medicaid school based services revenue, state categorical aids, insurance proceeds, and refunds were higher than budgeted. These additional funds were offset by less than budgeted interest income, open enrollment tuition, and federal Title revenue. After budget revisions, actual expenditures were \$222,359 less than budgeted as a result of unspent budgets due to the school closure and the unfilled school psychologist position. As a result of the current Covid-19 pandemic, it was determined that the net surplus should remain in Fund 10 as future Covid-19 related expenditures was unknown. The 2019-2020 fiscal year also included year one of a two year School Based Mental Health Grant. The value of this grant is \$30,000 per year.

**Summary of Transactions – All Funds**

Total Revenues	\$6,459,467
Total Expenditures	\$6,052,452

**Operational Cash Summary**

	7/1/2019 <u>Beginning Balance</u>	6/30/20 <u>Ending Balance</u>
Cash & investments	\$1,099,431	\$1,699,528
Due from other governments	\$246,462	\$115,957
Taxes & accounts receivable	\$1,326,304	\$1,325,384

No short-term borrowing was required for cash flow purposes.

**Debt Retirement Summary**

**Non-Referendum Long-Term Debt:**

2019-2020 principal payments totaled \$50,000 and interest payments totaled \$10,720. Long-term indebtedness (principal & interest) as of June 30, 2020 totaled \$176,380. This debt will be retired during the 2022-2023 fiscal year.

**Capital Projects Fund Summary**

Fund 46 was created during the 2014-2015 fiscal year as a means to set aside funds for future capital project expenses. We were able to utilize these funds in April 2020, 5 years following the initial deposit. Total revenues for 2019-2020 were \$8,834 consisting of interest. Total expenditures for 2019-2020 were \$5,212, leaving an ending fund balance of \$616,804.

**Community Service Fund 80 Report**

The District operates a community service fund that is used to account for activities that serve the community. Total revenues for 2019-2020 were \$88,885 which included a \$30,210 tax levy to support the activities. Total expenditures for 2019-2020 were \$83,932, leaving an ending fund balance of \$42,291. The 2019-2020 fiscal year was year two of a five year 21<sup>st</sup> Century Community Learning Center (CLC) Grant awarded to the District to help support the CLC and After School Program. The value of this grant is \$80,000 per year for five years.

PROPOSED BUDGET ADOPTION 2020-21*			
	Audited 2018-19	Audited 2019-20	Budget 2020-21
<b>GENERAL FUND (FUND 10)</b>			
Beginning Fund Balance (Account 930 000)	2,172,065	2,229,056	2,508,141
Ending Fund Balance, Nonspendable (Acct. 935 000)	25,943	29,650	0
Ending Fund Balance, Restricted (Acct. 936 000)	93,464	84,366	0
Ending Fund Balance, Committed (Acct. 937 000)	0	0	0
Ending Fund Balance, Assigned (Acct. 938 000)	32,566	85,694	0
Ending Fund Balance, Unassigned (Acct. 939 000)	2,077,083	2,308,431	0
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>2,229,056</b>	<b>2,508,141</b>	<b>2,374,149</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0	56	0
<b>Local Sources</b>			
210 Taxes	3,547,292	3,703,898	3,829,601
240 Payments for Services	0	0	0
260 Non-Capital Sales	0	0	0
270 School Activity Income	0	714	0
280 Interest on Investments	24,520	16,848	5,000
290 Other Revenue, Local Sources	24,745	11,675	5,000
<b>Subtotal Local Sources</b>	<b>3,596,557</b>	<b>3,733,135</b>	<b>3,839,601</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0	0	0
340 Payments for Services	326,459	316,161	257,228
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
<b>Subtotal Other School Districts within Wisconsin</b>	<b>326,459</b>	<b>316,161</b>	<b>257,228</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	3,513	3,383	2,788
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	23,897	25,516	20,000
590 Other Intermediate Sources	0	0	0
<b>Subtotal Intermediate Sources</b>	<b>27,410</b>	<b>28,899</b>	<b>22,788</b>
<b>State Sources</b>			
610 State Aid -- Categorical	30,061	34,502	29,870
620 State Aid -- General	203,356	193,320	167,251
630 DPI Special Project Grants	10,267	32,956	32,300
640 Payments for Services	0	0	0
650 Student Achievement Guarantee in Education (SAGE Grant)	124,315	114,626	99,000
660 Other State Revenue Through Local Units	0	0	0
690 Other Revenue	538,111	593,532	518,675
<b>Subtotal State Sources</b>	<b>906,110</b>	<b>968,936</b>	<b>847,096</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0	0	0
720 Impact Aid	0	0	0
730 DPI Special Project Grants	58,368	66,653	212,306
750 IASA Grants	121,331	125,773	124,284
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	0	0	0
790 Other Federal Revenue - Direct	18,684	17,281	22,514
<b>Subtotal Federal Sources</b>	<b>198,384</b>	<b>209,707</b>	<b>359,104</b>

PROPOSED BUDGET ADOPTION 2020-21*			
	Audited 2018-19	Audited 2019-20	Budget 2020-21
<b>GENERAL FUND (FUND 10) CONTINUED</b>			
<i>Other Financing Sources</i>			
850 Reorganization Settlement	0	0	0
860 Compensation, Fixed Assets	0	14,854	0
870 Long-Term Obligations	0	0	0
<b>Subtotal Other Financing Sources</b>	<b>0</b>	<b>14,854</b>	<b>0</b>
<i>Other Revenues</i>			
960 Adjustments	0	4,416	0
970 Refund of Disbursement	13,023	13,211	10,000
980 Medical Service Reimbursement	0	0	0
990 Miscellaneous	1,026	10	1,000
<b>Subtotal Other Revenues</b>	<b>14,049</b>	<b>17,638</b>	<b>11,000</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>5,068,968</b>	<b>5,289,387</b>	<b>5,336,817</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	710,075	759,092	817,823
120 000 Regular Curriculum	854,716	860,807	892,919
130 000 Vocational Curriculum	220,152	272,480	341,050
140 000 Physical Curriculum	74,356	75,024	64,563
160 000 Co-Curricular Activities	89,134	81,963	101,849
170 000 Other Special Needs	0	0	0
<b>Subtotal Instruction</b>	<b>1,948,433</b>	<b>2,049,366</b>	<b>2,218,204</b>
<i>Support Sources</i>			
210 000 Pupil Services	79,423	108,082	116,185
220 000 Instructional Staff Services	153,847	150,127	290,482
230 000 General Administration	263,692	269,706	262,306
240 000 School Building Administration	220,177	225,865	236,176
250 000 Business Administration	1,283,975	1,092,107	1,158,468
260 000 Central Services	62,792	54,953	59,332
270 000 Insurance & Judgments	52,897	55,545	58,675
280 000 Debt Services	0	0	0
290 000 Other Support Services	195,683	188,242	171,169
<b>Subtotal Support Sources</b>	<b>2,312,486</b>	<b>2,144,627</b>	<b>2,352,793</b>
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	419,478	404,240	509,404
430 000 Instructional Service Payments	331,579	411,979	389,408
490 000 Other Non-Program Transactions	0	89	1,000
<b>Subtotal Non-Program Transactions</b>	<b>751,057</b>	<b>816,309</b>	<b>899,812</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>5,011,976</b>	<b>5,010,302</b>	<b>5,470,809</b>

	Audited 2018-19	Audited 2019-20	Budget 2020-21
<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
900 000 Beginning Fund Balance	0	0	123,106
900 000 Ending Fund Balance	0	123,106	123,106
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0</b>	<b>200,963</b>	<b>55,000</b>
100 000 Instruction	0	67,215	50,000
200 000 Support Services	0	6,347	2,500
400 000 Non-Program Transactions	0	4,296	2,500
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0</b>	<b>77,857</b>	<b>55,000</b>



PROPOSED BUDGET ADOPTION 2020-21*			
	Audited 2018-19	Audited 2019-20	Budget 2020-21
<b>SPECIAL EDUCATION FUND (FUND 27)</b>			
900 000 Beginning Fund Balance	0	0	0
900 000 Ending Fund Balance	0	0	0
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	369,478	404,240	509,404
<b>Local Sources</b>			
240 Payments for Services	0	0	0
260 Non-Capital Sales	0	0	0
270 School Activity Income	0	0	0
290 Other Revenue, Local Sources	0	0	0
<b>Subtotal Local Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0	13,399	1,900
340 Payments for Services	0	0	0
380 Medical Service Reimbursements	0	0	0
390 Other Inter-district, Within Wisconsin	0	0	0
<b>Subtotal Other School Districts within Wisconsin</b>	<b>0</b>	<b>13,399</b>	<b>1,900</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0	0	0
490 Other Inter-district, Outside Wisconsin	0	0	0
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	106,842	9,697	4,680
530 Payments for Services from CCDEB	0	0	0
540 Payments for Services from CESA	0	0	0
580 Medical Services Reimbursement	22,454	14,300	15,000
590 Other Intermediate Sources	0	0	0
<b>Subtotal Intermediate Sources</b>	<b>129,296</b>	<b>23,997</b>	<b>19,680</b>
<b>State Sources</b>			
610 State Aid -- Categorical	0	98,799	127,500
620 State Aid -- General	0	0	0
630 DPI Special Project Grants	0	0	0
640 Payments for Services	0	0	0
650 Achievement Gap Reduction (AGR grant)	0	0	0
690 Other Revenue	2,000	1,000	0
<b>Subtotal State Sources</b>	<b>2,000</b>	<b>99,799</b>	<b>127,500</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0	0	0
730 DPI Special Project Grants	100,098	75,986	104,891
750 IASA Grants	0	0	0
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	0	0	0
790 Other Federal Revenue - Direct	0	0	0
<b>Subtotal Federal Sources</b>	<b>100,098</b>	<b>75,986</b>	<b>104,891</b>
<b>Other Financing Sources</b>		0	0
860 Compensation, Fixed Assets	0	0	0
870 Long-Term Obligations	0	0	0
<b>Subtotal Other Financing Sources</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Revenues</b>			
960 Adjustments	0	0	0
970 Refund of Disbursement	0	0	0
990 Miscellaneous	0	52	0
<b>Subtotal Other Revenues</b>	<b>0</b>	<b>52</b>	<b>0</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>600,873</b>	<b>617,474</b>	<b>763,375</b>

PROPOSED BUDGET ADOPTION 2020-21*			
	Audited 2018-19	Audited 2019-20	Budget 2020-21
<b>SPECIAL EDUCATION FUND (FUND 27) CONTINUED</b>			
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	0	0	0
120 000 Regular Curriculum	0	0	0
130 000 Vocational Curriculum	0	0	0
140 000 Physical Curriculum	0	0	0
150 000 Special Education Curriculum	424,542	442,927	557,965
160 000 Co-Curricular Activities	0	0	0
170 000 Other Special Needs	0	0	0
<b>Subtotal Instruction</b>	<b>424,542</b>	<b>442,927</b>	<b>557,965</b>
<i>Support Sources</i>			
210 000 Pupil Services	95,687	46,097	73,891
220 000 Instructional Staff Services	61,751	97,024	99,621
230 000 General Administration	0	0	0
240 000 School Building Administration	0	0	0
250 000 Business Administration	3,013	6,269	6,800
260 000 Central Services	0	0	0
270 000 Insurance & Judgments	0	0	0
280 000 Debt Services	0	0	0
290 000 Other Support Services	0	0	0
<b>Subtotal Support Sources</b>	<b>160,451</b>	<b>149,389</b>	<b>180,312</b>
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0	0	0
430 000 Instructional Service Payments	15,879	25,157	25,098
490 000 Other Non-Program Transactions	0	0	0
<b>Subtotal Non-Program Transactions</b>	<b>15,879</b>	<b>25,157</b>	<b>25,098</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>600,873</b>	<b>617,474</b>	<b>763,375</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2018-19</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>
900 000 Beginning Fund Balance	68,449	2,533	802
<b>900 000 ENDING FUND BALANCES</b>	<b>2,533</b>	<b>802</b>	<b>2,730</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>116,834</b>	<b>59,521</b>	<b>65,773</b>
281 000 Long-Term Capital Debt	119,105	61,251	63,845
282 000 Refinancing	0	0	0
283 000 Operational Debt	0	0	0
285 000 Post Employment Benefit Debt	0	0	0
289 000 Other Long-Term General Obligation Debt	63,645	0	0
400 000 Non-Program Transactions	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>182,750</b>	<b>61,251</b>	<b>63,845</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>210,000</b>	<b>160,000</b>	<b>105,000</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>	<b>Audited 2018-19</b>	<b>Audited 2019-20</b>	<b>Budget 2020-21</b>
900 000 Beginning Fund Balance	550,396	613,182	616,804
<b>900 000 Ending Fund Balance</b>	<b>613,182</b>	<b>616,804</b>	<b>592,804</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>62,787</b>	<b>8,834</b>	<b>1,000</b>
100 000 Instructional Services	0	0	0
200 000 Support Services	0	5,212	25,000
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0</b>	<b>5,212</b>	<b>25,000</b>

PROPOSED BUDGET ADOPTION 2020-21*			
	Audited 2018-19	Audited 2019-20	Budget 2020-21
<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	52,569	69,635	63,829
<b>900 000 ENDING FUND BALANCE</b>	<b>69,635</b>	<b>63,829</b>	<b>49,897</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>191,438</b>	<b>180,786</b>	<b>188,800</b>
200 000 Support Services	174,372	186,593	202,732
400 000 Non-Program Transactions	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>174,372</b>	<b>186,593</b>	<b>202,732</b>

	Audited 2018-19	Audited 2019-20	Budget 2020-21
<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	18,476	37,339	42,291
<b>900 000 ENDING FUND BALANCE</b>	<b>37,339</b>	<b>42,291</b>	<b>30,419</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>110,475</b>	<b>88,885</b>	<b>123,000</b>
200 000 Support Services	20,688	18,013	25,700
300 000 Community Services	70,924	65,919	109,172
400 000 Non-Program Transactions	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>91,612</b>	<b>83,932</b>	<b>134,872</b>

**Total Expenditures and Other Financing Uses**

	Audited 2018-19	Audited 2019-20	Budget 2020-21
<b>ALL FUNDS</b>			
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>6,061,582</b>	<b>6,042,622</b>	<b>6,715,633</b>
Interfund Transfers (Source 100) - ALL FUNDS	419,478	404,240	509,404
Refinancing Expenditures (FUND 30)	0	0	0
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>5,642,104</b>	<b>5,638,381</b>	<b>6,206,229</b>
<b>PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>-0.1%</b>	<b>10.1%</b>

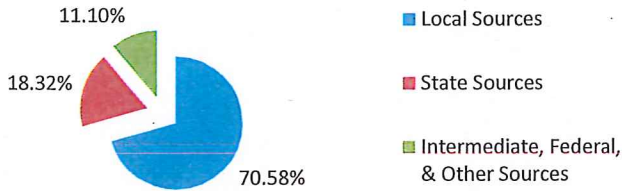
**PROPOSED PROPERTY TAX LEVY**

FUND	Audited 2018-19	Audited 2019-20	Budget 2020-21
General Fund	3,547,292	3,703,898	3,829,601
Referendum Debt Service Fund	54,000	0	0
Non-Referendum Debt Service Fund	61,920	59,520	65,773
Capital Expansion Fund	0	0	0
Community Service Fund	40,000	30,210	40,000
<b>TOTAL SCHOOL LEVY</b>	<b>3,703,212</b>	<b>3,793,628</b>	<b>3,935,374</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>2.44%</b>	<b>3.74%</b>

The below listed new or discontinued programs have a financial impact on the proposed 2019-20 budget:

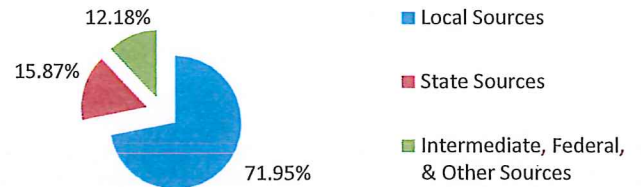
DISCONTINUED PROGRAMS	FINANCIAL IMPACT
None	
NEW PROGRAMS	FINANCIAL IMPACT
WEDC Fab Lab Grant	\$ 50,000
20-21 Levy includes year 2 of a 3 year referendum	\$ 850,000

### Fund 10 Actual Revenues 2019-2020



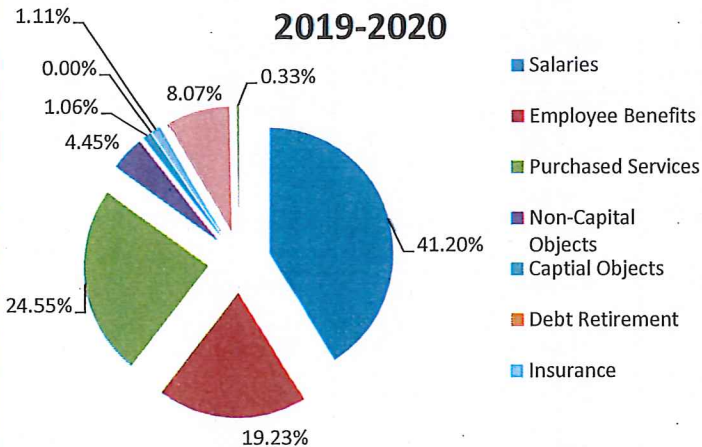
	Dollars	Percent
Local Sources	\$ 3,733,135	70.58%
State Sources	\$ 968,936	18.32%
Intermediate, Federal, & Other Sources	\$ 587,316	11.10%
Total	\$ 5,289,387	100.00%

### Fund 10 Budgeted Revenues 2020-2021



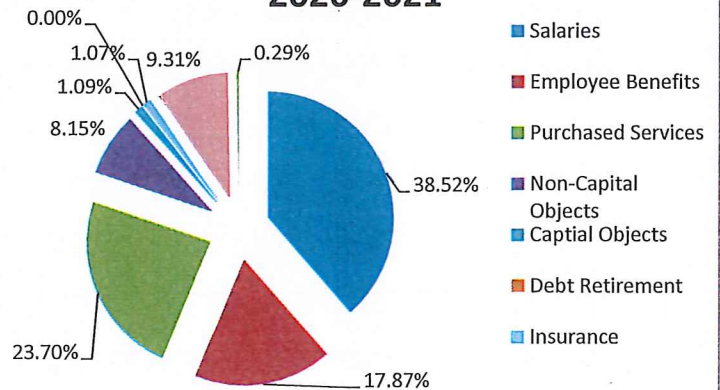
	Dollars	Percent
Local Sources	\$ 3,839,601	71.95%
State Sources	\$ 847,096	15.87%
Intermediate, Federal, & Other Sources	\$ 650,120	12.18%
Total	\$ 5,336,817	100.00%

### Fund 10 Actual Expenditures 2019-2020



	Dollars	Percent
Salaries	\$ 2,064,171	41.20%
Employee Benefits	\$ 963,677	19.23%
Purchased Services	\$ 1,230,155	24.55%
Non-Capital Objects	\$ 222,716	4.45%
Capital Objects	\$ 53,154	1.06%
Debt Retirement	\$ -	0.00%
Insurance	\$ 55,545	1.11%
Operating Transfers Out	\$ 404,240	8.07%
Other Objects	\$ 16,644	0.33%
Total	\$ 5,010,302	100.00%

### Fund 10 Budgeted Expenditures 2020-2021

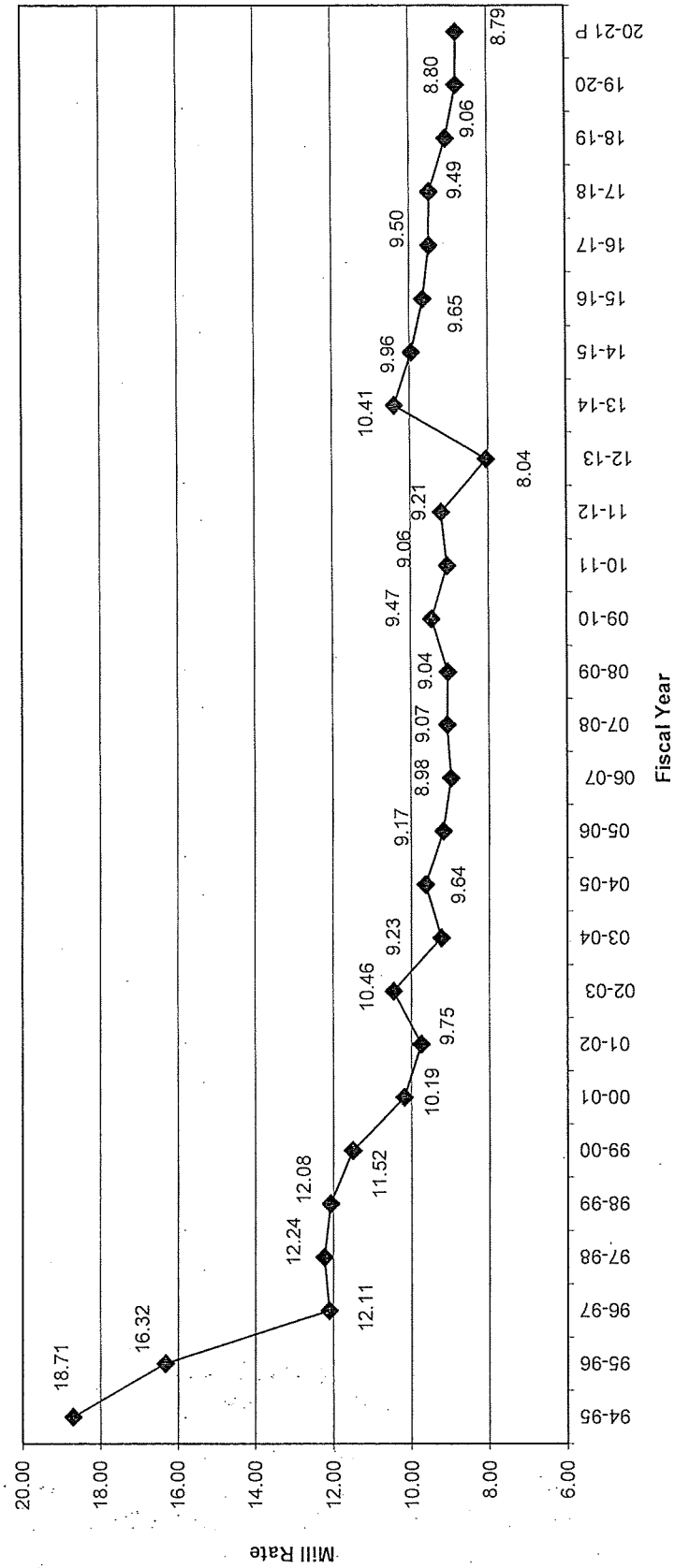


	Dollars	Percent
Salaries	\$ 2,107,582	38.52%
Employee Benefits	\$ 977,372	17.87%
Purchased Services	\$ 1,296,400	23.70%
Non-Capital Objects	\$ 445,966	8.15%
Capital Objects	\$ 59,810	1.09%
Debt Retirement	\$ -	0.00%
Insurance	\$ 58,675	1.07%
Operating Transfers Out	\$ 509,404	9.31%
Other Objects	\$ 15,600	0.29%
Total	\$ 5,470,809	100.00%

Lake Holcombe School District  
Mill Rate History

Tax Year	% Tax Base Increase	Tax Base (TIDOUT)	General Fund	Non-Ref Debt Service	Debt Service	Community Service	Total Levy	% Levy Increase
1997-1998	6.68%	\$ 118,746,314	\$ 1,188,969		\$ 264,609		\$ 1,453,578	7.88%
Mill Rate			\$ 10.01		\$ 2.23		\$ 12.24	
1998-1999	13.24%	\$ 134,466,368	\$ 1,247,172		\$ 376,904		\$ 1,624,076	11.73%
Mill Rate			\$ 9.27		\$ 2.80		\$ 12.08	-1.33%
1999-2000	13.11%	\$ 152,091,014	\$ 1,369,393		\$ 381,950		\$ 1,751,343	7.84%
Mill Rate			\$ 9.00		\$ 2.51		\$ 11.52	-4.66%
2000-2001	20.17%	\$ 182,766,962	\$ 1,490,232		\$ 372,258		\$ 1,862,490	6.35%
Mill Rate			\$ 8.15		\$ 2.04		\$ 10.19	-11.50%
2001-2002	19.63%	\$ 218,638,586	\$ 1,747,614		\$ 384,026		\$ 2,131,640	14.45%
Mill Rate			\$ 7.99		\$ 1.76		\$ 9.75	-4.33%
2002-2003	9.67%	\$ 239,773,403	\$ 2,085,694		\$ 383,476	\$ 39,715	\$ 2,508,885	17.70%
Mill Rate			\$ 8.70		\$ 1.60	\$ 0.17	\$ 10.46	7.32%
2003-2004	12.32%	\$ 269,315,446	\$ 2,098,909		\$ 386,994	\$ 600	\$ 2,486,503	-0.89%
Mill Rate			\$ 7.79		\$ 1.44	\$ 0.00	\$ 9.23	-11.76%
2004-2005	5.36%	\$ 283,761,285	\$ 2,284,164	\$ 62,561	\$ 387,327	\$ 600	\$ 2,734,652	9.98%
Mill Rate			\$ 8.05	\$ 0.22	\$ 1.36	\$ 0.00	\$ 9.64	4.38%
2005-2006	11.47%	\$ 316,313,076	\$ 2,449,948	\$ 62,561	\$ 388,497	\$ 500	\$ 2,901,506	6.10%
Mill Rate			\$ 7.75	\$ 0.20	\$ 1.23	\$ 0.00	\$ 9.17	-4.82%
2006-2007	11.49%	\$ 352,671,513	\$ 2,698,943	\$ 62,561	\$ 388,885	\$ 16,675	\$ 3,167,064	9.15%
Mill Rate			\$ 7.65	\$ 0.18	\$ 1.10	\$ 0.05	\$ 8.98	-2.10%
2007-2008	5.13%	\$ 370,762,019	\$ 2,892,635	\$ 62,561	\$ 385,000	\$ 22,660	\$ 3,362,856	6.18%
Mill Rate			\$ 7.80	\$ 0.17	\$ 1.04	\$ 0.06	\$ 9.07	1.00%
2008-2009	5.29%	\$ 390,380,743	\$ 3,049,928	\$ 62,561	\$ 391,000	\$ 27,385	\$ 3,530,874	5.00%
Mill Rate			\$ 7.81	\$ 0.16	\$ 1.00	\$ 0.07	\$ 9.04	-0.28%
2009-2010	0.34%	\$ 391,716,902	\$ 3,232,582	\$ 62,561	\$ 390,000	\$ 23,000	\$ 3,708,143	5.02%
Mill Rate			\$ 8.25	\$ 0.16	\$ 1.00	\$ 0.06	\$ 9.47	4.66%
2010-2011	-0.55%	\$ 389,552,635	\$ 3,321,664	\$ 63,185	\$ 115,000	\$ 30,000	\$ 3,529,849	-4.81%
Mill Rate			\$ 8.53	\$ 0.16	\$ 0.30	\$ 0.08	\$ 9.06	-4.28%
2011-2012	0.20%	\$ 390,332,833	\$ 3,027,609	\$ 62,638	\$ 475,000	\$ 30,000	\$ 3,595,247	1.85%
Mill Rate			\$ 7.76	\$ 0.16	\$ 1.22	\$ 0.08	\$ 9.21	1.65%
2012-2013	0.44%	\$ 392,069,651	\$ 3,001,602	\$ 61,640	\$ 60,000	\$ 30,000	\$ 3,153,242	-12.29%
Mill Rate			\$ 7.66	\$ 0.16	\$ 0.15	\$ 0.08	\$ 8.04	-12.68%
2013-2014	-2.39%	\$ 382,714,490	\$ 3,833,594	\$ 60,460	\$ 60,000	\$ 30,000	\$ 3,984,054	26.35%
Mill Rate			\$ 10.02	\$ 0.16	\$ 0.16	\$ 0.08	\$ 10.41	29.44%
2014-2015	2.66%	\$ 392,890,335	\$ 3,766,638	\$ 59,240	\$ 59,000	\$ 30,000	\$ 3,914,878	-1.74%
Mill Rate			\$ 9.59	\$ 0.15	\$ 0.15	\$ 0.08	\$ 9.96	-4.28%
2015-2016	3.30%	\$ 405,865,439	\$ 3,761,981	\$ 62,710	\$ 60,000	\$ 30,000	\$ 3,914,691	0.00%
Mill Rate			\$ 9.27	\$ 0.15	\$ 0.15	\$ 0.07	\$ 9.65	-3.20%
2016-2017	-1.32%	\$ 400,508,698	\$ 3,643,283	\$ 60,955	\$ 59,000	\$ 40,000	\$ 3,803,238	-2.85%
Mill Rate			\$ 9.10	\$ 0.15	\$ 0.15	\$ 0.10	\$ 9.50	-1.55%
2017-2018	-1.31%	\$ 395,272,205	\$ 3,592,355	\$ 59,065	\$ 60,000	\$ 40,000	\$ 3,751,420	-1.36%
Mill Rate			\$ 9.09	\$ 0.15	\$ 0.15	\$ 0.10	\$ 9.49	-0.06%
2018-2019	3.37%	\$ 408,584,722	\$ 3,547,292	\$ 61,920	\$ 54,000	\$ 40,000	\$ 3,703,212	-1.29%
Mill Rate			\$ 8.68	\$ 0.15	\$ 0.13	\$ 0.10	\$ 9.06	-4.50%
2019-2020	9.04%	\$ 431,000,685	\$ 3,703,898	\$ 59,520	\$ -	\$ 30,210	\$ 3,793,628	2.44%
Mill Rate			\$ 8.59	\$ 0.14	\$ -	\$ 0.07	\$ 8.80	-2.89%
2020-2021 P	9.48%	\$ 447,317,079	\$ 3,829,601	\$ 65,773	\$ -	\$ 40,000	\$ 3,935,374	3.74%
Mill Rate Projected			\$ 8.56	\$ 0.15	\$ -	\$ 0.09	\$ 8.79	-0.16%

Lake Holcombe School District  
Mill Rates (1995 to 2020)



# School District of Lake Holcombe Tax Levy History

2016-2017

Municipality	Equalized Valuation	% of Total Levy	Amount of Levy	Prior Year Levy	Difference	% Change
Twn of Birch Creek	104,628,100	26.123802%	993,550.37	1,016,281.10	(22,730.73)	-2.236658%
Twn of Estella	5,075,760	1.267328%	48,199.51	50,449.10	(2,249.59)	-4.459128%
Twn of Lake Holcombe	160,145,410	39.985501%	1,520,743.77	1,611,629.88	(90,886.11)	-5.639391%
Twn of Ruby	30,318,820	7.570078%	287,908.08	296,051.16	(8,143.08)	-2.750565%
Twn of Sampson	3,616,263	0.902917%	34,340.10	32,513.20	1,826.90	5.618949%
Twn of Big Bend	68,319	0.017058%	648.76	685.00	(36.24)	-5.290511%
Twn of Marshall	291,927	0.072889%	2,772.14	2,796.10	(23.96)	-0.856908%
Twn of Washington	27,493,196	6.864569%	261,075.90	261,009.49	66.41	0.025444%
Twn of Willard	68,870,903	17.195857%	653,999.37	643,275.97	10,723.40	1.666998%
Totals	400,508,698	100.000000%	3,803,238.00	3,914,691.01	(111,453.01)	-2.847045%

2017-2018

Municipality	Equalized Valuation	% of Total Levy	Amount of Levy	Prior Year Levy	Difference	% Change
Twn of Birch Creek	101,089,100	25.574553%	959,408.90	993,550.37	(34,141.47)	-3.436310%
Twn of Estella	4,980,021	1.259897%	47,264.01	48,199.51	(935.50)	-1.940891%
Twn of Lake Holcombe	157,891,887	39.945102%	1,498,508.55	1,520,743.77	(22,235.22)	-1.462128%
Twn of Ruby	31,057,483	7.857239%	294,758.05	287,908.08	6,849.97	2.379221%
Twn of Sampson	3,530,126	0.893087%	33,503.46	34,340.10	(836.64)	-2.436335%
Twn of Big Bend	69,244	0.017518%	657.18	648.76	8.42	1.297861%
Twn of Marshall	289,481	0.073236%	2,747.38	2,772.14	(24.76)	-0.893173%
Twn of Washington	26,995,055	6.829485%	256,202.66	261,075.90	(4,873.24)	-1.866599%
Twn of Willard	69,369,808	17.549883%	658,369.81	653,999.37	4,370.44	0.668264%
Totals	395,272,205	100.000000%	3,751,420.00	3,803,238.01	(51,818.01)	-1.362471%

2018-2019

Municipality	Equalized Valuation	% of Total Levy	Amount of Levy	Prior Year Levy	Difference	% Change
Twn of Birch Creek	106,209,700	25.994535%	962,632.75	959,408.90	3,223.85	0.336025%
Twn of Estella	4,919,936	1.204141%	44,591.89	47,264.01	(2,672.12)	-5.653604%
Twn of Lake Holcombe	165,422,855	40.486794%	1,499,311.83	1,498,508.55	803.28	0.053605%
Twn of Ruby	31,008,353	7.589210%	281,044.54	294,758.05	(13,713.51)	-4.652463%
Twn of Sampson	3,284,902	0.803971%	29,772.74	33,503.46	(3,730.72)	-11.135328%
Twn of Big Bend	73,719	0.018043%	668.15	657.18	10.97	1.669253%
Twn of Marshall	375,702	0.091952%	3,405.18	2,747.38	657.80	23.942811%
Twn of Washington	27,118,224	6.637112%	245,786.31	256,202.66	(10,416.35)	-4.065668%
Twn of Willard	70,171,331	17.174243%	635,998.61	658,369.81	(22,371.20)	-3.397969%
Totals	408,584,722	100.000000%	3,703,212.00	3,751,420.00	(48,208.01)	-1.285060%

2019-2020

Municipality	Equalized Valuation	% of Total Levy	Amount of Levy	Prior Year Levy	Difference	% Change
Twn of Birch Creek	116,127,000	26.943577%	1,022,139.07	962,632.75	59,506.32	6.181622%
Twn of Estella	5,295,017	1.228540%	46,606.25	44,591.89	2,014.36	4.517324%
Twn of Lake Holcombe	170,420,593	39.540678%	1,500,026.23	1,499,311.83	714.40	0.047649%
Twn of Ruby	33,501,088	7.772862%	294,873.47	281,044.54	13,828.93	4.920547%
Twn of Sampson	3,495,390	0.810994%	30,766.10	29,772.74	993.36	3.336475%
Twn of Big Bend	93,846	0.021774%	826.02	668.15	157.87	23.627928%
Twn of Marshall	370,732	0.086017%	3,263.15	3,405.18	(142.03)	-4.170998%
Twn of Washington	29,600,208	6.867787%	260,538.28	245,786.31	14,751.97	6.001949%
Twn of Willard	72,096,811	16.727772%	634,589.43	635,998.61	(1,409.18)	-0.221570%
Totals	431,000,685	100.000000%	3,793,628.00	3,703,212.00	90,415.99	2.441556%

**School District of Lake Holcombe  
Community Fund Notice  
2020-2021**

**Contact:** Kurt Lindau, 715-595-4241 x222, lindkur@lakeholcombe.k12.wi.us

**Annual Meeting Date:** 10/26/2020

**Will the district have a Community Programs and Service Fund (Fund 80) for the 2020-2021 fiscal year?** Yes

**The purpose and dollar amount for all planned expenditures from the district's Fund 80 for the 2020-21 fiscal year:**

Support services – community youth transportation	\$5,500
Community services – theater/musical	7,282
Community services – sports recreation	20,990
Community services – community events planning	5,100
Community services – after school program & transportation	80,000
Community services – School Resource Officer	16,000
Total Budget	<u>\$134,872</u>

**Explain how the district's planned expenditures in Fund 80, described above, meet the Department of Public Instruction's criteria for use of Community Service Funds.**

The Lake Holcombe School District community service fund is used to account for activities that have a primary function of service the community. Because the district is located in very rural parts of Rusk and Chippewa Counties, the Board of Education determined that the district residents have limited opportunities to participate in community activities being operated in the nearest cities. Activities supported include a School Resource Officer, the after school program, community theater, maintaining community tennis courts, personnel to plan and materials to implement community events, and providing recreational sports activities for the community youth. These activities operate outside of the usual instructional timeframe and are open to all residents of the district based on age appropriateness. This fund is supported through a combination of user fees, local property tax levy, and payments for providing services.

**The revenue and dollar amount for the district's Fund 80 total planned revenue.**

Fund 80 Levy (Property Tax)	\$40,000
Federal Grant for After School Program	80,000
User Fees	3,000
Total Budgeted Revenues	<u>\$123,000</u>

Year of most recent prior Fund 80 levy	2019-2020
Most recent Fund 80 Levy	\$30,210

**The District's Fund 80 Summary:**

Beginning Fund Balance	\$42,291
Plus: Fund 80 Revenues (all sources)	\$123,000
Less: Expenses for Fund 80	\$134,872
Ending Fund Balance	\$30,419



**Lake Holcombe School District  
Fiscal Year Existing Debt  
G.O. Refunding Bonds - Detail**

Issue: 1				
Amount: \$ 595,000				
Type: G.O Refunding Bonds (Fund 38)				
Dated: March 8, 2010				
Noncallable				
<i>Fiscal</i>	Principal	Rate	Interest	Total
<i>Year</i>	(3/1)		(3/1 & 9/1)	
2020-21	\$ 55,000	5.20%	\$ 8,320	\$ 63,320
2021-22	\$ 55,000	5.20%	\$ 5,460	\$ 60,460
2022-23	\$ 50,000	5.20%	\$ 2,600	\$ 52,600
	\$ 160,000		\$ 16,380	\$ 176,380

**General Fund Balance  
June 30, 2020**

Assets	Minus	Liabilities	Equals	Fund Balance
2,918,432	Minus	410,292	Equals	2,508,140
<hr/>				
<b>Assets</b>				
(Cash)				
Cash & Investments			1,501,876	
Taxes Receivable			1,325,384	
Due from Other Governments			61,522	
Other Current Assets			29,650	
Total			<hr/> 2,918,432	
<b>Liabilities</b>				
Accounts Payable			115,925	
Payrolls and Withholdings Payable			292,032	
Other Liabilities			2,335	
Total			<hr/> 410,292	
Non-spendable Fund Balance			29,650	
Restricted Fund Balance (AGR)			84,366	
Assigned Fund Balance			85,694	
Unassigned Fund Balance			2,308,430	
Ending Fund Balance as of 6/30/2019			<hr/> <u>2,508,140</u>	

**What is a fund balance?**

A common misconception is that fund balance is cash, and therefore should correspond to the district's bank balances. Very simply stated, the fund balance represents the total assets of a fund minus its liabilities (what the district owns minus what it owes). Cash is an asset but is normally not the district's only asset. Individuals need to understand what a fund balance is and its critical importance to a school district.

**Why have an appropriate fund balance?**

A district with an appropriate fund balance can:

- Demonstrate financial stability.
- Avoid excessive short term borrowing that opens the district to losses from differences in investment and borrowing rates.
- Avoid spending operational funds for interest.
- Accumulate sufficient assets to make designated purchases.
- Preserve its highest bond rating.

In summary, an appropriate fund balance is a critical factor in the financial plan of a district. Every effort should be made to ensure that an adequate reserve of assets is available.

## What are the components of fund balance?

Under GASB 54, the classification of fund balance is from the perspective of the underlying resources within fund balance. Simply, these components of fund balance will identify constraints on how resources can be spent and the sources of those constraints. The components of fund balance are:

- Nonspendable
- Restricted
- Committed
- Assigned
- Unassigned

## Definitions

- Nonspendable Fund Balance: The nonspendable fund balance classification includes amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. This would include items not expected to be converted to cash including inventories and prepaid amounts. It may also include the long-term amount of loans and receivables, as well as property acquired for resale and the corpus (principal) of a permanent fund.
- Restricted Fund Balance: The restricted fund balance classification should be reported when constraints placed on the use of resources are either (a) externally imposed by creditors, grantors, contributors, or laws or regulations of other governments or (b) imposed by law through constitutional provisions or enabling legislation.
- Committed Fund Balance: The committed fund balance classification reflects specific purposes pursuant to constraints imposed by formal action of the district's highest level of decision-making authority (generally the governing board). Also, such constraints can only be removed or changed by the same form of formal action.
- Assigned Fund Balance: The assigned fund balance classification reflects amounts that are constrained by the government's intent to be used for specific purposes, but meet neither the restricted nor committed forms of constraint.
- Unassigned Fund Balance: The unassigned fund balance classification is the residual classification for the general fund only. It is also where *negative residual amounts* for all other governmental funds would be reported.

## K-12 Enrollment & Membership

Grade	2019-2020 Actual			2020-2021 Actual		
	Boys	Girls	Total	Boys	Girls	Total
12	12	13	25	19	13	32
11	17	13	30	13	13	26
10	13	11	24	9	14	23
9	9	14	23	11	11	22
Subtotal	51	51	102	52	51	103
8	11	12	23	11	8	19
7	11	12	23	6	8	14
6	8	9	17	9	10	19
Subtotal	30	33	63	26	26	52
5	11	10	21	16	9	25
4	16	10	26	8	8	16
3	9	9	18	6	10	16
2	9	11	20	10	8	18
1	10	9	19	11	8	19
K5	9	10	19	8	8	16
Subtotal	64	59	123	59	51	110
K4	11	9	20	8	5	13
Pre-School	2	0	2	1	1	2
Subtotal	13	9	22	9	6	15
<b>Total Enrollment</b>	<b>158</b>	<b>152</b>	<b>310</b>	<b>146</b>	<b>134</b>	<b>280</b>
Plus: Open Enrollment						
Transfer Out	24	20	44	22	18	40
Less: Open Enrollment						
Transfer In	20	21	41	15	14	29
Net Open Enrollment	4	-1	3	7	4	11
<b>Total Membership</b>	<b>162</b>	<b>151</b>	<b>313</b>	<b>153</b>	<b>138</b>	<b>291</b>
<i>FTE Membership</i>			<i>304</i>			<i>284</i>
<i>FTE Summer School</i>			<i>2</i>			<i>0</i>
<b>Sept FTE Membership</b>			<b>306</b>			<b>284</b>

### Enrollment

The district's enrollment is the primary factor in the budget development process. Enrollment determines the revenue limit and the amount of staff needed to carry out the educational mission. The district's enrollment is projected to slightly decline.

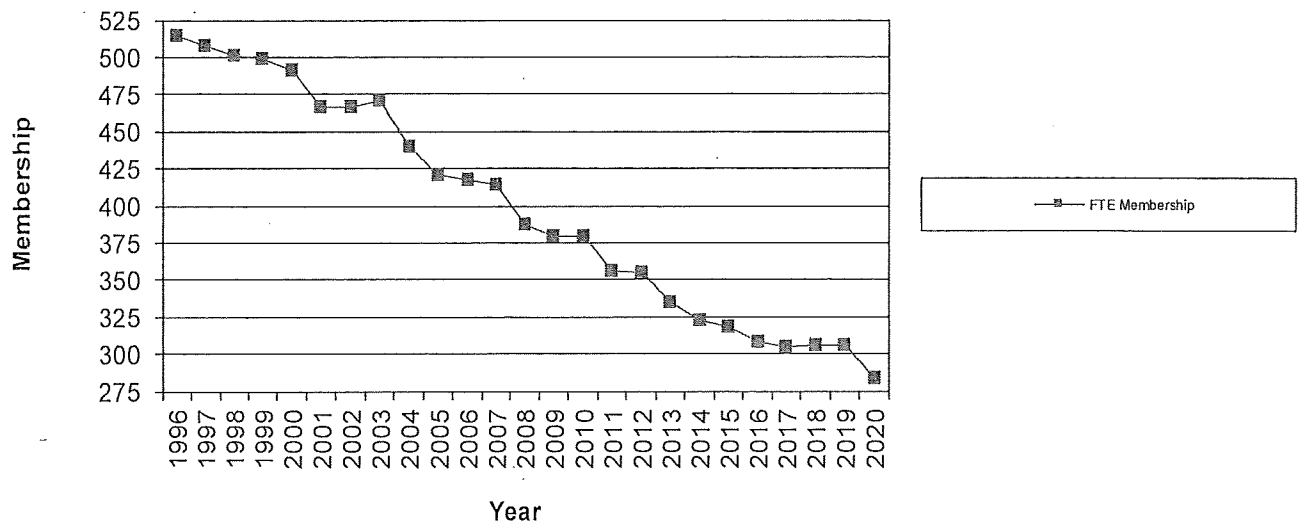
### Membership

For revenue limit and state formula aid purposes a district's enrollment is converted to an FTE membership number. Each pre-school student is counted as .5 full time equivalent (FTE), each four year old kindergarten student is counted as .6 FTE, and open enrollment students transferring into the Lake Holcombe School District are not included in the calculation. September 2020 FTE count is 284 students, down 22 student FTE from September 2019.

**Lake Holcombe School District  
Membership History**

September Count	FTE Membership	Number Decrease	% Decrease
1996	514		
1997	508	-6	-1.17%
1998	501	-7	-1.38%
1999	499	-2	-0.40%
2000	491	-8	-1.60%
2001	467	-24	-4.89%
2002	466	-1	-0.21%
2003	471	5	1.07%
2004	440	-31	-6.58%
2005	421	-19	-4.32%
2006	417	-4	-0.95%
2007	414	-3	-0.72%
2008	387	-27	-6.52%
2009	380	-7	-1.81%
2010	379	-1	-0.26%
2011	356	-23	-6.07%
2012	355	-1	-0.28%
2013	335	-20	-5.63%
2014	323	-12	-3.58%
2015	318	-5	-1.55%
2016	308	-10	-3.14%
2017	305	-3	-0.97%
2018	306	1	0.33%
2019	306	0	0.00%
2020	284	-22	-7.19%

FTE Membership



## Directory of Personnel

### Board of Education

Brian Guthman	President
Matt Flater	Vice-President
Jeff Anders	Clerk
Anneleise Willmarth	Treasurer
Debbi Readinger	Director

### Administration

Kurt Lindau	District Administrator
Mark Porter	Principal

### Central Office Secretarial/Clerical Staff

Lisa Spletter	District Accountant & Secretary to District Administrator
Christine Begalke	Assistant Bookkeeper
Pam Starkey	Elementary/Secondary Secretary to Principal
Karla Velie	Receptionist/Clerical Aide
Pat Talbot	Technical Services Coordinator & IMC Director
Dale Mahalko	Technical Services Administrator

### Elementary Faculty

Joy Webster	4 Year Old Kindergarten
Rebecca Omtvedt	5 Year Old Kindergarten
Kelsey Danielson	First Grade
Corrine Prince	Second Grade
Brandon Baldry	Third Grade
Aimee Lebal	.5 Fifth Grade
Angela Vacho	Fourth Grade
Amber Simon	Fifth Grade
Jane Ash	.5 AGR Teacher
Annie Danielson	Elementary Title I
Juli Maciosek	Elementary Interventionist

### Middle & High School Faculty

Christopher Clark	Math (6-8)
Kent Dorney	Agriscience (7-12)
Thea Hempel	World Language & Business Education
Health Hill	Math (9-12)
Betsy Ketterhagen	.5 History (6)
Andrew Lorenzen	8 <sup>th</sup> Grade Vocational & Industrial Technology (9-12)
Beth Meddaugh	English (6 & 9-12)
Jeff Milas	Science (6-12) & Physics
Amanda Norberg	Family & Consumer Education (8-12)
Laura Porter	English & Language Arts (6-8)
Shaylae Szotkowski	Vocal Music (K-12)
Dan Wimmer	Social Studies/History (7-12)

### Elementary, Middle & High School Faculty

Dawn Anderson	Instrumental Music (5-12)
Kathleen Koehler	Art (K-12)
Amy Lorenzen	Physical Education

## Directory of Personnel (continued)

### Special Education Faculty

Melissa Gorsegrner	Multi-categorical
Shane Sanderson	Multi-categorical
Todd Senoraske	Multi-categorical
Nancy Sima	Speech/Language Therapy
Joy Webster	Early Childhood

### Support Staff

Erika Freezy	Educational Interpreter
Jean Hornick	Special Education Paraprofessional
Betsy Ketterhagen	.5 RTI Paraprofessional
Shelley Lee	Special Education Paraprofessional
Deanna Weber	Early Childhood Paraprofessional
Monique Westaby	.5 RTI Paraprofessional

### Activities Director

Todd Senoraske

### Special Education Director

Kurt Lindau

### School Psychologist

Marissa Warren (Purchased service through Winter School District)

### Guidance & Counseling

Barbara VanDoorn

### School Nurse

Jessica Hager (Purchased service through Cadott School District)

### Maintenance & Custodial Staff

Tom Hayden	Head of Maintenance/Custodial
Harvey Nesvacil	Maintenance/Custodian
Robert Rudi	Maintenance/Custodian
Matt Schroeder	Maintenance/Custodian

### Food Service

Amy Linskey	Head Cook
Julie Braden	Kitchen Assistant
Joy Ducommun	Kitchen Assistant

### Grant Programs

#### After School

Kathleen Eddy	Coordinator
Kristine Hemenway	Leader
Savanna Sandberg	Academic Advisor

#### School Based Mental Health

Jordan Geist	Social Emotional Learning Paraprofessional
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# July 2020 to June 2021

## Lake Holcombe School District

### School Calendar

V	- Vacation
H	- Holiday
PD	- Professional Dev (No School)
PTC	- Parent Teacher Conference
OH	- Open House
Q	- Quarter End

**July 2020**

S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28	29	30	31	

**August 2020**

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	PD	PD	PD/OH	27	28	29
30	31					

S=0 T=3+2 floating day

**September 2020**

S	M	T	W	T	F	S
			1	2	3	4
6	H	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	PD	26
27	28	29	30			

S=20 T=21 H=1

**October 2020**

S	M	T	W	T	F	S
					1	2
4	5	6	7	8	9	10
11	12	13	14	PTC	PTC/P	17
18	19	20	21	22	23	24
25	26	27	28	29	30	31

S=21 T=22.5

**November 2020**

S	M	T	W	T	F	S
1	2	3	Q	5	6	7
8	9	10	11	12	13	14
15	16	17	18	19	20	21
22	V	V	V	V	V	28
29	30					

S=16 T=16

**December 2020**

S	M	T	W	T	F	S
			1	2	3	4
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	V	V	26
27	V	V	V	V		

S=17 T=17

175 Student Contact Days  
 10 Teacher Inservice/PTC/OH  
 2 Teacher Collaboration Days (16 hrs)  
 2 Holidays  
 189 Contract Days

### July 2020

### August 2020

1-23 Teacher PD Floating Day (2 days)  
 24-25 Teacher Professional Development (2 days)  
 26 Tea Prof Development Dev 10am-3pm  
 26 Open House 4pm-7pm (total 1 days)

### September 2020

1 First Day for Students  
 7 Labor Day Holiday  
 25 Teacher Professional Development

### October 2020

15 P.M. Parent/Teacher Conf 4:00-7:00  
 16 A.M. Parent/Teacher Conf 7:45-11:45  
 16 P.M. Tea. Prof. Dev. 11:45-3:45

### November 2020

4 End of 1st Quarter (44 days)  
 23-27 Thanksgiving Break (No School)

### December 2020

24-31 Winter Break (No School)

### January 2021

1 New Year's Day (No School)  
 4 School Resumes  
 21 End of 2nd Quarter - (44 days)  
 22 Teacher Professional Development

### February 2021

18 P.M. Parent/Teacher Conf 4:00-7:00  
 19 A.M. Parent/Teacher Conf 7:45-11:45  
 19 P.M. Tea. Prof. Dev. 11:45-3:45  
 22 Vacation Day

### March 2021

10-12 Vacation Days

### April 2021

1 End of 3rd Quarter - (44 days)  
 2-5 Vacation Days

### May 2021

22 Graduation  
 31 Memorial Day (No School)

### June 2021

4 Last Day Students - Dismissal 10:30am  
 4 End of 4th Quarter - (43 days)

**January 2021**

S	M	T	W	T	F	S
					V	2
3	4	5	6	7	8	9
10	11	12	13	14	15	16
17	18	19	20	Q	PD	23
24	25	26	27	28	29	30
31						

S=19 T=20

**February 2021**

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	17	P.M. PTC	PTC/P	20
21	V	23	24	25	26	27
28						

S=18 T=19.5

**March 2021**

S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	V	V	V	13
14	15	16	17	18	19	20
21	22	23	24	25	26	27
28	29	30	31			

S=20 T=20

**April 2021**

S	M	T	W	T	F	S
				Q	V	3
4	V	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

S=20 T=20

**May 2021**

S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

S=20 T=20 H=1

**June 2021**

S	M	T	W	T	F	S
			1	2	3	Q
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	22	23	24	25	26
27	28	29	30			

S=4 T=4

\* Work day is from 7:45 am to 3:45 pm (unless administrative approval has been given).

\*\*\* Staff will not make up the equivalent of the first 2.5 days missed due to inclement weather or unforeseen situations whereby students had to be released or could not attend school.