

School District Of Shell Lake



Annual School
District Meeting
September 27th, 2021



**Monday, September 27, 2021
Annual School District Meeting**

Notice is hereby given to the public and news media pursuant to Wisconsin Statutes that the Annual Meeting of the School District of Shell Lake, Wisconsin, will be held on Monday, September 27, 2021 at 7:00 p.m. in the PK-12 School Performance Gym, 271 Highway 63, Shell Lake, Wisconsin.

https://zoom.us/webinar/register/WN_72jP4DssSXuTvEwXyIzwLA

1. Annual Meeting Agenda

- A. Call to order
- B. Election of Chairperson
- C. Review minutes of 2020 Annual Meeting - Board Clerk Linda Nielsen
- D. Treasurers Report and Audit Summary - Treasurer Nicole Tims
- E. State of the District Report - David Bridenhagen
- F. Presentation of the Budget - David Bridenhagen and Finance Committee
- G. Hearing on the Budget
- H. Public Comments

2. Consent Agenda items

- A. Resolution "A" - Adoption of tax levy \$5,540,623
- B. Resolution "B" - Salaries of Board Members
- C. Resolution "C" - Reimbursement of board members expenses
- D. Resolution "D" - Authorize purchase of student accident insurance to be paid by the district
- E. Resolution "E" - Authorizing control of legal proceedings.
- F. Resolution "F" - School lunches
- G. Set date and time for the 2022 Annual Meeting
- H. Adjournment



**2020 Annual District Meeting
School District of Shell Lake Lake
Monday October 12, 2020**

The Annual Meeting was called to order by president Joel Anderson at 6:07 PM.

Board members present: Joel Anderson, Bethany Deneen, Jill Dunlavy, Linda Nielsen, Scott Smith. Absent were Matt Ciesielski. Administration present were David Bridenhagen, Heather Cox, and John White. Also in attendance were Tiffany Schroeder, Stu Olson, Wanda Zeug, Joane Green, Lana Balts, Josiah Hodgett, and Tam Smith.

Wanda Zeug nominated Joel Anderson as chairperson, seconded by Stu Olson.

The minutes from the 2019 Annual Meeting were reviewed by Linda Nielsen.

Board Treasurer, Nicole Tims, reviewed the treasurer's report.

The state of the District report was given by David Bridenhagen.

For public comments, Wanda Zeug asked if our state representatives have been contacted to discuss options for declining enrollment due to the pandemic. Stu Olson commented that he was pleased with the board's follow through regarding the new constitution. Mr. Olson also thanked the Shell Lake State Bank for saving taxpayers money with the competitive construction loan rates.

Jill Dunlavy made a motion to adopt the following resolution: BE IT RESOLVED that the tax levy for the 2020-2021 school year be adopted as presented and was seconded by Wanda Zeug. The motion carried unanimously.

Wanda Zeug made a motion to adopt consent agenda items and resolutions B-F as follows, seconded by Jill Dunlavy. The motion carried.

BE IT RESOLVED that the tax levy for the 2019-2020 school year be adopted as presented.

BE IT RESOLVED that the salaries of school board members for the 2020-2021 school year remain the same.

BE IT RESOLVED that the board members be paid the actual and necessary expenses of a board member when traveling outside of the district in performance of their duties, and reimbursement of a board member for their actual loss of earnings, when required by their duties as such member to be absent from their regular employment.

BE IT RESOLVED that the School Board of the School District of Shell Lake may provide for accident insurance covering pupils in the district and that the cost and expenditures for said insurance is hereby authorized.



**2020 Annual District Meeting
School District of Shell Lake
Monday October 12, 2020**

BE IT RESOLVED that the School Board of the School District of Shell Lake is directed to provide for the prosecution or defense of any action or proceeding in which the district is interested for the remainder of the 2020-2021 school year.

BE IT RESOLVED that the School Board furnish school lunches to pupils of the school district and appropriate funds for that purpose.

Heather Cox made a motion that the date and time for the 2021 Annual Meeting be set for September 27, 2021 at 7:00 p.m., seconded by Linda Nielsen. The motion carried.

Nicole Tims moved to adjourn the meeting, seconded by Bethany Deneen. The meeting adjourned at 8:02 p.m.

Board Clerk Signature: _____

BUDGET PUBLICATION, 2021-22
Required Published Budget Summary Format

A budget summary, notice of the place where the budget in detail may be examined, the time and place for a public hearing on the budget must be published or distributed under s. 65.90. The required minimum detail for the published summary is as follows:

GENERAL FUND	Audited 2019-20	Audited 2020-21	Budget 2021-22
Beginning Fund Balance	3,448,551.02	3,584,069.60	3,557,619.25
Ending Fund Balance	3,584,069.60	3,557,619.25	3,557,619.25
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	3,066,742.07	3,524,239.61	3,347,403.00
Inter-district Payments (Source 300 + 400)	724,617.00	779,979.00	788,104.00
Intermediate Sources (Source 500)	8,824.56	3,991.65	0.00
State Sources (Source 600)	4,594,442.80	4,369,415.47	3,946,867.00
Federal Sources (Source 700)	257,888.44	467,940.79	700,597.00
All Other Sources (Source 800 + 900)	73,735.08	76,990.28	12,036.00
TOTAL REVENUES & OTHER FINANCING SOURCES	8,726,249.95	9,222,556.80	8,795,007.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	4,045,425.22	4,273,481.61	4,213,020.00
Support Services (Function 200 000)	3,432,944.29	3,495,257.40	3,414,617.00
Non-Program Transactions (Function 400 000)	1,112,361.86	1,480,268.14	1,167,370.00
TOTAL EXPENDITURES & OTHER FINANCING USES	8,590,731.37	9,249,007.15	8,795,007.00

SPECIAL PROJECTS FUND	Audited 2019-20	Audited 2020-21	Budget 2021-22
Beginning Fund Balance	27,163.33	991,226.96	987,770.62
Ending Fund Balance	991,226.96	987,770.62	987,770.62
REVENUES & OTHER FINANCING SOURCES	2,315,539.83	1,196,890.22	1,187,195.00
EXPENDITURES & OTHER FINANCING USES	1,351,476.20	1,200,346.56	1,187,195.00

DEBT SERVICE FUND	Audited 2019-20	Audited 2020-21	Budget 2021-22
Beginning Fund Balance	184,353.71	184,828.90	185,032.50
Ending Fund Balance	184,828.90	185,032.50	184,557.50
REVENUES & OTHER FINANCING SOURCES	1,107,984.78	1,107,803.60	1,108,975.00
EXPENDITURES & OTHER FINANCING USES	1,107,509.59	1,107,600.00	1,109,450.00

CAPITAL PROJECTS FUND	Audited 2019-20	Audited 2020-21	Budget 2021-22
Beginning Fund Balance	12,421,374.43	1,819,323.78	1,031,487.11
Ending Fund Balance	1,819,323.78	1,031,487.11	698,387.11
REVENUES & OTHER FINANCING SOURCES	226,773.97	265,165.22	30,400.00
EXPENDITURES & OTHER FINANCING USES	10,828,824.62	1,053,001.89	363,500.00

FOOD SERVICE FUND	Audited 2019-20	Audited 2020-21	Budget 2021-22
Beginning Fund Balance	48,101.31	53,014.60	89,396.48
Ending Fund Balance	53,014.60	89,396.48	89,396.48
REVENUES & OTHER FINANCING SOURCES	470,575.53	455,233.40	467,710.00
EXPENDITURES & OTHER FINANCING USES	465,662.24	418,851.52	467,710.00

COMMUNITY SERVICE FUND	Audited 2019-20	Audited 2020-21	Budget 2021-22
Beginning Fund Balance	49,949.63	69,488.91	44,772.84
Ending Fund Balance	69,488.91	44,772.84	3,317.84
REVENUES & OTHER FINANCING SOURCES	102,761.00	89,878.00	101,000.00
EXPENDITURES & OTHER FINANCING USES	83,221.72	114,594.07	142,455.00

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2019-20	Audited 2020-21	Budget 2021-22
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2019-20	Audited 2020-21	Budget 2021-22
GROSS TOTAL EXPENDITURES -- ALL FUNDS	22,427,425.74	13,143,401.19	12,065,317.00
Interfund Transfers (Source 100) - ALL FUNDS	741,243.59	0.00	0.00
Refinancing Expenditures (FUND 30)	4,299.80	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	21,681,882.35	13,143,401.19	12,065,317.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-39.38%	-8.20%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2019-20	Audited 2020-21	Budget 2021-22
General Fund	2,988,485.00	3,432,478.00	3,299,573.00
Referendum Debt Service Fund	1,107,035.00	1,107,125.00	2,125,050.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	30,000.00	30,000.00	30,000.00
Community Service Fund	86,000.00	86,000.00	86,000.00
TOTAL SCHOOL LEVY	4,211,520.00	4,655,603.00	5,540,623.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		10.54%	19.01%

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

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
NEW PROGRAMS	FINANCIAL IMPACT

ENERGY EFFICIENCY EXEMPTION

21.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicat

Name of Qualified Contractor			
Performance Contract Length (years)			
Total Project Cost (including financing)			
Total Project Payback Period			
Years of Debt Payments			
Remaining Useful Life of the Facility			
Prior Year Resolution Expense Amount	Fiscal Year	201x	
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	201x	
Utility Savings applied in Prior Year to Debt	Fiscal Year	201x	
Sum of reported Utility Savings to be applied to Debt			\$ -

Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Savings Reported for 20XX	
		Utility Cost Savings	Non-Utility Cost Savings
Entire Energy Efficiency Project Totals	\$ -	\$ -	\$ -

Recommended Format for Budget Adoption

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

BUDGET ADOPTION 2021-22*			
	Audited 2019-20	Audited 2020-21	Budget 2021-22
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	3,448,551.02	3,584,069.60	3,557,619.25
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	3,584,069.60	3,557,619.25	3,557,619.25
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	3,584,069.60	3,557,619.25	3,557,619.25
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	2,989,175.98	3,437,228.57	3,300,573.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	991.55	629.00	300.00
270 School Activity Income	33,748.50	31,877.44	39,100.00
280 Interest on Investments	8,832.91	1,525.15	1,500.00
290 Other Revenue, Local Sources	33,993.13	52,979.45	5,930.00
Subtotal Local Sources	3,066,742.07	3,524,239.61	3,347,403.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	724,617.00	779,979.00	788,104.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	724,617.00	779,979.00	788,104.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	8,824.56	3,991.65	0.00
Subtotal Intermediate Sources	8,824.56	3,991.65	0.00
State Sources			
610 State Aid – Categorical	61,901.06	62,589.88	60,800.00
620 State Aid – General	3,473,024.00	3,413,764.00	2,955,748.00
630 DPI Special Project Grants	9,481.94	7,854.93	64,700.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	250,744.43	154,642.28	154,000.00
660 Other State Revenue Through Local Units	28,195.51	31,521.27	31,000.00
690 Other Revenue	771,095.86	699,043.11	680,619.00
Subtotal State Sources	4,594,442.80	4,369,415.47	3,946,867.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00

BUDGET ADOPTION 2021-22*

	Audited 2019-20	Audited 2020-21	Budget 2021-22
730 DPI Special Project Grants	137,163.69	322,175.89	547,526.00
750 IASA Grants	120,724.75	131,737.06	139,071.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	14,027.84	14,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	257,888.44	467,940.79	700,597.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	2,709.40	2,630.20	0.00
870 Long-Term Obligations	59,951.28	0.00	0.00
Subtotal Other Financing Sources	62,660.68	2,630.20	0.00
Other Revenues			
960 Adjustments	9,474.40	24,337.91	6,000.00
970 Refund of Disbursement	0.00	49,760.16	6,036.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	1,600.00	262.01	0.00
Subtotal Other Revenues	11,074.40	74,360.08	12,036.00
TOTAL REVENUES & OTHER FINANCING SOURCES	8,726,249.95	9,222,556.80	8,795,007.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,065,571.04	2,384,641.50	2,253,188.00
120 000 Regular Curriculum	1,162,408.05	1,129,182.55	1,094,150.00
130 000 Vocational Curriculum	359,560.37	312,275.54	356,472.00
140 000 Physical Curriculum	228,427.42	231,711.31	233,812.00
160 000 Co-Curricular Activities	199,849.54	209,098.56	233,045.00
170 000 Other Special Needs	29,608.80	6,572.15	42,353.00
Subtotal Instruction	4,045,425.22	4,273,481.61	4,213,020.00
Support Sources			
210 000 Pupil Services	184,502.91	296,781.82	297,298.00
220 000 Instructional Staff Services	272,084.14	312,202.50	412,942.00
230 000 General Administration	332,803.36	306,388.65	331,732.00
240 000 School Building Administration	508,104.14	414,729.53	476,289.00
250 000 Business Administration	1,526,027.91	1,651,168.83	1,346,412.00
260 000 Central Services	32,793.53	22,661.17	23,000.00
270 000 Insurance & Judgments	136,377.84	133,355.24	140,496.00
280 000 Debt Services	21,948.00	21,240.00	22,000.00
290 000 Other Support Services	418,302.46	336,729.66	364,448.00
Subtotal Support Sources	3,432,944.29	3,495,257.40	3,414,617.00
Non-Program Transactions			
410 000 Inter-fund Transfers	741,243.59	975,895.63	666,370.00
430 000 Instructional Service Payments	371,118.27	504,372.51	501,000.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	1,112,361.86	1,480,268.14	1,167,370.00
TOTAL EXPENDITURES & OTHER FINANCING USES	8,590,731.37	9,249,007.15	8,795,007.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	27,163.33	991,226.96	987,770.62
900 000 Ending Fund Balance	991,226.96	987,770.62	987,770.62

BUDGET ADOPTION 2021-22*			
	Audited 2019-20	Audited 2020-21	Budget 2021-22
REVENUES & OTHER FINANCING SOURCES	1,171,415.62	116,323.85	0.00
100 000 Instruction	165,229.48	0.00	0.00
200 000 Support Services	80.51	0.00	0.00
400 000 Non-Program Transactions	42,042.00	119,780.19	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	207,351.99	119,780.19	0.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2019-20	Audited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	741,243.59	775,895.63	666,370.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	0.00	0.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	125.00	280.00	200.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	125.00	280.00	200.00
State Sources			
610 State Aid – Categorical	248,652.00	276,540.00	276,000.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	6,000.00	3,000.00	3,000.00
Subtotal State Sources	254,652.00	279,540.00	279,000.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	134,529.95	17,368.61	227,625.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	13,573.67	7,482.13	14,000.00

BUDGET ADOPTION 2021-22*

	Audited 2019-20	Audited 2020-21	Budget 2021-22
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	148,103.62	24,850.74	241,625.00
Other Financing Sources		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	1,144,124.21	1,080,566.37	1,187,195.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	945,957.76	842,849.81	934,989.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	945,957.76	842,849.81	934,989.00
Support Sources			
210 000 Pupil Services	45,568.58	46,891.99	66,958.00
220 000 Instructional Staff Services	146,437.88	174,694.10	170,790.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	4,402.99	2,680.97	2,704.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	196,409.45	224,267.06	240,452.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	1,757.00	11,947.00	11,754.00
490 000 Other Non-Program Transactions	0.00	1,502.50	0.00
Subtotal Non-Program Transactions	1,757.00	13,449.50	11,754.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,144,124.21	1,080,566.37	1,187,195.00

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	184,353.71	184,828.90	185,032.50
900 000 ENDING FUND BALANCES	184,828.90	185,032.50	184,557.50
TOTAL REVENUES & OTHER FINANCING SOURCES	1,107,984.78	1,107,803.60	1,108,975.00
281 000 Long-Term Capital Debt	1,103,209.79	1,107,600.00	1,109,450.00
282 000 Refinancing	4,299.80	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,107,509.59	1,107,600.00	1,109,450.00

BUDGET ADOPTION 2021-22*			
	Audited 2019-20	Audited 2020-21	Budget 2021-22
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	12,421,374.43	1,819,323.78	1,031,487.11
900 000 Ending Fund Balance	1,819,323.78	1,031,487.11	698,387.11
TOTAL REVENUES & OTHER FINANCING SOURCES	226,773.97	265,165.22	30,400.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	10,828,824.62	1,053,001.89	363,500.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	10,828,824.62	1,053,001.89	363,500.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	48,101.31	53,014.60	89,396.48
900 000 ENDING FUND BALANCE	53,014.60	89,396.48	89,396.48
TOTAL REVENUES & OTHER FINANCING SOURCES	470,575.53	455,233.40	467,710.00
200 000 Support Services	465,662.24	418,851.52	467,710.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	465,662.24	418,851.52	467,710.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	49,949.63	69,488.91	44,772.84
900 000 ENDING FUND BALANCE	69,488.91	44,772.84	3,317.84
TOTAL REVENUES & OTHER FINANCING SOURCES	102,761.00	89,878.00	101,000.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	83,221.72	114,594.07	142,455.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	83,221.72	114,594.07	142,455.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

DEPARTMENT OF PUBLIC INSTRUCTION
2021-22 REVENUE LIMIT WORKSHEET

DISTRICT:	Shell Lake	530
Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 20-21 Revenue Limit		
2020-21 General Aid Certification (19-20 Line 12A, Src 621)	3,371,779	
2020-21 Computer Aid Received (19-20 Line 12C, Src 691)	1,009	
2020-21 Hi-Pov Aid (19-20 Line 12B, Src 628)	41,985	
2020-21 Aid for Exempt Personal Property (19-20 Line 12D, Src 691)	0	
2020-21 Lev Lev Cent (19-20 Line 14A, Lev 10 Src 211)	3,432,478	
2020-21 Fnd 38 Lev Cent (19-20 Line 14B, Lev 38 Src 211)	0	
2020-21 Fnd 41 Lev Cent (19-20 Line 14C, Lev 41 Src 211)	30,000	
2020-21 Aid Penalty for Over Levy (20-21 FINAL Rev Lim, May 2021)	0	
2020-21 Total Levy for All Levied Non-Recruing Exemptions*	586,436	
NET 2021-22 Base Revenue Built from 2020-21 Data (Line 1)	6,290,817	
*For the Non-Recruing Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recruing Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expendts, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)		
Count Ch 220 Inter-District Resident Transfer Pupils @ 75%.		
September & Summer FTE Membership Averages		
Line 2: Base Avg: ((18+4ss)+(19+4ss)+(20+4ss)) / 3 =	2018	2019
Summer FTE:	10	7
% (40,40,40)	4	3
Sept FTE:	620	621
New ICS - Independent	0.0	0
Charter Schools FTE	624	624
Total FTE	624	623
Line 6: Curr Avg: ((19+4ss)+(20+4ss)+(21+4ss)) / 3 =	2019	2020
Summer FTE:	7	0
% (40,40,40)	3	0
Sept FTE:	621	532
New ICS - Independent	0	0
Charter Schools FTE	624	532
Total FTE	624	623
Line 10B: Declining Enrollment Exemption =		
Average FTE Loss (Line 2 - Line 6, if > 0)	X 1.00	=
X (Line 5, Maximum 2020-2021 Revenue per Memb) =		
Non-Recruing Exemption Amount:		
Final 2021 Property Values		511,126,390
2021 TIF-Out Tax Apportionment Equalized Valuation (estimate unit Oct, 2021)		
CELL COLOR KEY: Auto-Calc DPI Data District-Entered		
Worksheet is available at: http://dpi.wi.gov/s/limits/worksheets/revenue		
Calculation Revised: 8/5/2020, Rounding in Total FTE Buckets		

2021-2022 Revenue Limit Worksheet	2021-2022 Revenue Limit Worksheet
1. 2021-22 Base Revenue (Funds 10, 38, 41)	(from left) 6,290,815
2. Base Sept Membership Avg (2018+4ss, 2019+4ss, 2020+4ss)/3	593
3. 2021-22 Base Revenue Per Member (Ln 1 / Ln 2)	(with cents) 10,608.46
4. 2021-22 Per Member Change (A+B)	0.00
2021-22 Low Revenue Ceiling per s. 121.905(1):	
A. Allowed Per-Member Change for 21-22	10,000.00
B. Low Rev Incr (Low Rev Ceiling-(3+4A)-4C) NOT < 0	0.00
C. Value of the CCDEB (21-22 DPI Computed-CCDEB Distis only)	0.00
5. 2021-22 Maximum Revenue / Member (Ln 3 + Ln 4)	0.00
6. Current Membership Avg (2019+4ss, 2020+4ss, 2021+4ss)/3	(from left) 10,608.46
7. 2021-22 Rev Limit, No Exemptions (Ln 7A + Ln 7B)	(rounded) 593
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	(rounded) 6,290,817
B. Hold Harmless Non-Recruing Exemption	0
8. Total 2021-22 Recurring Exemptions (A+B+C+D+E)	(rounded) 0
A. Prior Year Carryover	0
B. Transfer of Territory/Other Reorg (if negative, include sign)	0
C. Federal Impact Aid Loss (2019-20 to 2020-21)	0
D. Recurring Referenda to Exceed (if 2021-22 is first year)	0
E. 2021-22 Limit with Recurring Exemptions (Ln 7 + Ln 8)	0
9. Total 2021-22 Non-Recruing Exemptions (A+B+C+D+E+F+G+H+I)	0
10. Total 2021-22 Non-Recruing Exemptions (A+B+C+D+E+F+G+H+I)	0
A. Non-Recruing Referenda to Exceed 2021-22 Limit	0
B. Declining Enrollment Exemption for 2021-22 (from left)	0
C. Energy Efficiency Net Exemption for 2021-22 (see pg 4 for details)	0
D. Adjustment for Refunded or Rescinded Taxes, 2021-22	0
E. Prior Year Open Enrollment (unrecruited pupils)	0
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0
G. Other Adjustments (Fund 39 Bal Transfer)	0
H. WPCP and RPCP Private School Voucher Aid Deduction	0
I. SNSP Private School Voucher Aid Deduction	0
11. 2021-22 Revenue Limit With All Exemptions (Ln 9 + Ln 10)	6,290,817
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)	2,961,244
A. 2021-22 ACTUAL ESTIMATE OF GENERAL AID	2,913,763
B. State Aid to High Poverty Districts (not all districts)	41,985
C. State Aid for Exempt Computers (Source 691)	1,009
D. State Aid for Exempt Personal Property (Source 691)	4,487
LINE 12A IS THE LNU 1 AND EST. DISTRICTS MUST USE THE OCT 15 AND CERT WHEN SETTING THE DISTRICT LEVY.	
13. Allowable Limited Revenue: (Line 11 - Line 12)	3,329,573
(10, 38, 41 Levies)	
14. Total Limited Revenue To Be Used (A+B+C)	Not > Line 13 3,329,573
Entries Required Below: Enter amts needed by purpose and fund:	
A. Gen Operations: Fnd 10 Src 211	3,299,573 (Proposed Fund 10)
B. Non-Referendum Debt (inside limit): Fund 38 Src 211	0 (to Budget Rpt)
C. Capital Exp. Annual Meeting Approved: Fund 41 Src 211	30,000 (to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)	2,211,050
A. Referendum Approved Debt (Fund 39 Debt Src 211)	2,125,050
B. Community Services (Fund 80 Src 211)	86,000
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0
D. Other Levy Revenue - Milwaukee & Kenosha Only	0
16. Total Fall, 2021 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)	5,540,623
Line 16 is the total levy to be approved in the P-401.	Levy Rate = 0.01084003

Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.

DEPARTMENT OF PUBLIC INSTRUCTION
2021-22 REVENUE LIMIT WORKSHEET

Revenue Limit Summary

Category	Amount
Allowable Limited Revenue	3,329,573.00
Fund 10, PI-401	3,299,573.00
Fund 38, PI-401	0.00
Fund 41, PI-401	30,000.00
Line 14 Total (Revenue Limit Levies)	3,329,573.00
Over Levy	0.00
Under Levy	0.00
Carryover to FY22, if applicable	#/VALUE!
21-22 Base-Building Information	Amount
Total non-recurring exemptions (10 + 7B)	0.00
Levied total non-recurring exemptions*	0.00

*to be removed from next year's base

Shell Lake

2021-22 ENERGY EFFICIENCY EXEMPTION NET TOTAL - LINE 10C.	(Amount can be < 0.)
1.) 2019-20 Adjustment for Unspent Debt Energy Exemption (see box below)	\$0
2.) 2020-21 Adjustment for Unspent Non-Debt Energy Exemption (see box below)	\$0
3.) 2021-22 EE Expenses for Non-Debt (1-Year Project) per Board Resolution	\$0
4.) 2021-22 EE Expenses for Debt per Board Resolution	\$0
5.) Measured Utility Savings Applied to 2021-22 (entered as a negative)	\$0
6. Total 2021-22 Energy Efficiency Exemption (carry to Line 10 C. on page 2)	\$0

The 2021-22 Net EE exemption will include adjustments for unspent Fall, 2019 Levy (DEBT) and Fall, 2020 Levy (NON-DEBT) BOE resolutions. Actual expenditures will be reported to DPI by your auditor in September, 2021 via the PI-1506-AC. Until then, districts are to enter their estimates of expenditures made related to the respective EE BOE resolutions.

If, after you enter your anticipated expenditures, negative numbers appear in Line 1 (cells X38 and X46) in either or both the 2019-20 or 2020-21 tables below, this indicates the estimated expenditures entered are less than the amount of the exemption that year. Call a School Finance Consultant if you have questions.

2019-20 Energy Efficiency Reconciliation - Debt		
1.) 2019-20 Adjustment for Unspent Energy Exemption (-A+B+C, can be < 0)		\$0
A. 2019-20 EE Debt Amount Levied (per 19-20 PI-1506-AC, entered as a negative)		\$0
B. Jan-Jun 2020 Debt Service Payment (per 19-20 PI-1506AC)		\$0
C. Jul-Dec 2020 Debt Service Payment (per 20-21 PI-1506AC)		\$0
(If Line 1 in this box is < 0, see 2019-20 Adjustment in "2021-22 Net Energy Efficiency Exemption" box above.)		\$0

2020-21 Energy Efficiency Reconciliation - Non-Debt		
1.) 2020-21 Adjustment for Unspent Energy Exemption (-A+B, can be < 0)		\$0
A. 2020-21 EE Non-Debt Amount Levied (per 20-21 PI-1506-AC, entered as a negative)		\$0
B. 2020-21 Actual EE Expenses (per 20-21 PI-1506AC)		\$0
(If Line 1 in this box is < 0, see 2020-21 Adjustment in "2021-22 Net Energy Efficiency Exemption" box above.)		\$0