

# School District Of Shell Lake



Annual Board  
Meeting  
September 23, 2024  
7:00 PM



**Monday, September 23, 2024**  
**Annual School District Meeting 7:00 PM**

**Notice is hereby given to qualified electors of the School District of Shell Lake, that the annual meeting of said district for the transaction of business, will be held in Library Media Center at 271 Hwy 63 S, Shell Lake, WI 54817, on the 23 day of September, 2024, at 7:00 o'clock.**

**Notice is hereby given to the qualified electors of the School District of Shell Lake that the budget hearing will be held at the School District's Library Media Center at 271 Hwy 63 S, Shell Lake, WI 54871, on the 23 day of September, 2024, at 7:00 o'clock. Detailed copies of the budget are available for inspection in the District's office at 271 Hwy 63 S, Shell Lake, WI 54871.**

**The proceedings can be viewed here:**

**<https://www.youtube.com/@shelllakeschool3064/streams>**

**1. Annual Meeting Agenda**

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- A. Call to order
- B. Election of Chairperson
- C. Review minutes of 2023 Annual Meeting - Board Clerk Linda Nielsen
- D. Treasurers Report and Audit Summary - Treasurer Scott Smith
- E. State of the District Report - Todd Felhofer
- F. Presentation of the Budget - Todd Felhofer and Finance Committee
- G. Hearing on the Budget
- H. Public Comments

**2. Consent Agenda items**

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- A. Resolution "A" - Adoption of tax levy
- 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 2025 Annual Meeting
- H. Adjournment

**2023 Annual District Meeting  
School District of Shell Lake Lake  
Monday September 25, 2023**



Board members present: Joel Anderson, Jacob Anderson, Linda Nielsen, Scott Smith, and Nicole Tims

Administration present: Todd Felhofer.

Public present: Joane Greene, Wanda Zeug, Regan Kohler, Mark Dietz, and Lana Balts

The annual meeting was called to order by Vice President Joel Anderson @ 7:00 PM

The minutes from the [2022 Annual Meeting](#) were reviewed by Linda Nielsen.

Board Treasurer, Nicole Tims, reviewed the treasurer's report. Noting that the district is waiting for the final audit and that more money was spent than budgeted. Similar to most districts, declining enrollment is a concern. Quality of instruction has been the focus and curriculum is a focus.

The state of the District report was given by Todd Felhofer. He spoke about the current focus of career or college ready and increasing opportunities for students to be ready for the workforce. He noted that the CLC grant (after school funding) has been renewed for another five years and the district currently has a mental health grant that is being used to better serve our students. Mr. Felhofer also reported that the district has a strong fund balance.

Nicole Tims nominated Joel Anderson as chairperson, seconded by Jacob Anderson. No other nominations were made. Joel Anderson accepted the chairperson nomination.

Nicole Tims made a motion to adopt the following resolution: BE IT RESOLVED that the tax levy for the 2023-2024 school year be adopted as presented and was seconded by Wanda Zeug. The motion carried unanimously.

Wanda Zeug made a motion that the salaries of school board members for the 2023-2024 school year remain the same, Angie Bodzislav seconded the motion. The motion carried unanimously.

Joane Greene made a motion to adopt consent agenda items and resolutions C-F as follows, seconded by Wanda Zeug. The motion was carried unanimously.

- C. 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.
- D. 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.

**2023 Annual District Meeting  
School District of Shell Lake Lake  
Monday September 25, 2023**



- E. 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 2023-2024 school year.
  
- F. BE IT RESOLVED that the School Board furnish school lunches to pupils of the school district and appropriate funds for that purpose.

Jacob Anderson made a motion that the date and time for the 2024 Annual Meeting be set for September 23, 2024 at 7:00 p.m., seconded by Linda Nielsen. The motion carried unanimously.

Jacob Anderson moved to adjourn the meeting, seconded by Wanda Zeug. The meeting adjourned at 7:30 PM.

Board Clerk Signature: \_\_\_\_\_



**BUDGET PUBLICATION, 2024-25**  
**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:*

<b>GENERAL FUND</b>	<b>Audited 2022-23</b>	<b>Audited 2023-24</b>	<b>Budget 2024-25</b>
Beginning Fund Balance	3,826,465.44	3,307,490.15	2,727,449.55
<b>Ending Fund Balance</b>	<b>3,307,490.15</b>	<b>2,727,449.55</b>	<b>2,106,457.55</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	3,604,594.79	3,226,044.15	3,773,193.00
Inter-district Payments (Source 300 + 400)	798,451.00	966,057.00	966,000.00
Intermediate Sources (Source 500)	10,607.71	23,883.71	15,000.00
State Sources (Source 600)	4,029,478.86	4,387,105.01	3,984,672.00
Federal Sources (Source 700)	801,058.13	989,633.93	641,682.00
All Other Sources (Source 800 + 900)	212,784.63	17,644.15	4,000.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>9,456,975.12</b>	<b>9,610,367.95</b>	<b>9,384,547.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	4,412,856.08	4,541,855.24	4,380,691.00
Support Services (Function 200 000)	4,116,772.86	4,027,599.94	3,955,371.00
Non-Program Transactions (Function 400 000)	1,446,321.47	1,620,953.37	1,669,477.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>9,975,950.41</b>	<b>10,190,408.55</b>	<b>10,005,539.00</b>

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2022-23</b>	<b>Audited 2023-24</b>	<b>Budget 2024-25</b>
Beginning Fund Balance	983,432.95	1,009,884.55	1,038,416.11
<b>Ending Fund Balance</b>	<b>1,009,884.55</b>	<b>1,038,416.11</b>	<b>1,038,416.11</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,520,833.57</b>	<b>1,718,636.05</b>	<b>1,512,307.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,494,381.97</b>	<b>1,690,104.49</b>	<b>1,512,307.00</b>

<b>DEBT SERVICE FUND</b>	<b>Audited 2022-23</b>	<b>Audited 2023-24</b>	<b>Budget 2024-25</b>
Beginning Fund Balance	953,508.65	2,085,845.38	3,064,038.42
<b>Ending Fund Balance</b>	<b>2,085,845.38</b>	<b>3,064,038.42</b>	<b>2,114,038.42</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,243,036.73</b>	<b>2,089,811.40</b>	<b>1,110,925.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,110,700.00</b>	<b>1,111,618.36</b>	<b>2,060,925.00</b>

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2022-23</b>	<b>Audited 2023-24</b>	<b>Budget 2024-25</b>
Beginning Fund Balance	931,526.91	949,604.65	715,611.89
<b>Ending Fund Balance</b>	<b>949,604.65</b>	<b>715,611.89</b>	<b>752,391.89</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>36,577.80</b>	<b>37,231.29</b>	<b>36,780.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>18,500.06</b>	<b>271,224.05</b>	<b>0.00</b>

<b>FOOD SERVICE FUND</b>	<b>Audited 2022-23</b>	<b>Audited 2023-24</b>	<b>Budget 2024-25</b>
Beginning Fund Balance	140,627.36	94,922.08	62,237.06
<b>Ending Fund Balance</b>	<b>94,922.08</b>	<b>62,237.06</b>	<b>43,360.06</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>517,543.11</b>	<b>549,661.01</b>	<b>543,800.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>563,248.39</b>	<b>582,346.03</b>	<b>562,677.00</b>

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<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2022-23</b>	<b>Audited 2023-24</b>	<b>Budget 2024-25</b>
Beginning Fund Balance	31,312.84	37,560.69	41,230.48
<b>Ending Fund Balance</b>	<b>37,560.69</b>	<b>41,230.48</b>	<b>76,704.48</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>105,989.35</b>	<b>116,297.49</b>	<b>115,500.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>99,741.50</b>	<b>112,627.70</b>	<b>80,026.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND</b>	<b>Audited 2022-23</b>	<b>Audited 2023-24</b>	<b>Budget 2024-25</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

**Total Expenditures and Other Financing Uses**

<b>ALL FUNDS</b>	<b>Audited 2022-23</b>	<b>Audited 2023-24</b>	<b>Budget 2024-25</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	13,262,522.33	13,958,329.18	14,221,474.00
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	769,038.01	894,085.30	924,477.00
<b>Refinancing Expenditures (FUND 30)</b>	0.00	0.00	0.00
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>12,493,484.32</b>	<b>13,064,243.88</b>	<b>13,296,997.00</b>
<b>PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>4.57%</b>	<b>1.78%</b>

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>	<b>Audited 2022-23</b>	<b>Audited 2023-24</b>	<b>Budget 2024-25</b>
General Fund	3,477,251.00	3,123,231.00	3,679,193.00
Referendum Debt Service Fund	2,225,000.00	2,007,000.00	2,060,925.00
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
<b>TOTAL SCHOOL LEVY</b>	<b>5,818,251.00</b>	<b>5,246,231.00</b>	<b>5,856,118.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>-9.83%</b>	<b>11.63%</b>

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

<b>DISCONTINUED PROGRAMS</b>	<b>FINANCIAL IMPACT</b>
<b>NEW PROGRAMS</b>	<b>FINANCIAL IMPACT</b>



## ENERGY EFFICIENCY EXEMPTION

**§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators**

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			\$ -

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