



ANNUAL REPORT

2020 - 2021 SCHOOL YEAR



THE SCHOOL DISTRICT OF ALTOONA

ANNUAL MEETING

SEPTEMBER 27, 2021

SCHOOL DISTRICT OF
ALTOONA
ANNUAL REPORT

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Dear Community Members:

The 2020-2021 school year was the most challenging one schools have faced in recent history. Daily, we confronted unexpected challenges in a constantly-changing environment. Despite these obstacles, we are proud of the focus we maintained on our students and their individual needs.

During the 2020-2021 school year, we began facing the reality of our performance as an organization. Our student learning outcomes have slipped, and we recognize that we need to recommit to our focus on student learning if we are to truly prepare students for college and / or career readiness. Our current academic performance does not represent where we want to be as a district. We are committed to pursuing better outcomes for our students.

In the spring of 2021, we pledged to serve the needs of our current and future community by engaging community members in a facilitated event so that we could understand the vision of the future of Altoona and how we can prepare students to thrive and lead in the Altoona of tomorrow. After all, the future of our community is in our schools today!

We took the themes from our community engagement event and used it to update our strategic plan. Especially important, our strategic plan is our public commitment that all means all in the School District of Altoona, which was a strong theme from our community event. All students will be prepared as future-ready citizens. We have developed district, school, and department goals that align with the strategic plan. We are excited for our community to see their feedback come to life in our schools.

We are embracing the pursuit of college, career, personal readiness in order to create experiences that ensure all students are prepared to follow their post-graduation dreams, whatever their dreams might be.

Our best days in Altoona are still ahead of us. Thank you for your support!



Dr. Heidi Eliopoulos

*"The future of
our community
is in our
schools today."*

2020-2021 ATA GLANCE

September 27, 2021

22 Industry
Credentials
Earned



17% of
Students
have an IEP

306,763
Meals
Served

163
Certified
Staff

793 College
Credits
Earned



888 Miles
Driven by
Buses Each
Day

39% of
Students live
in poverty

\$29million
budget

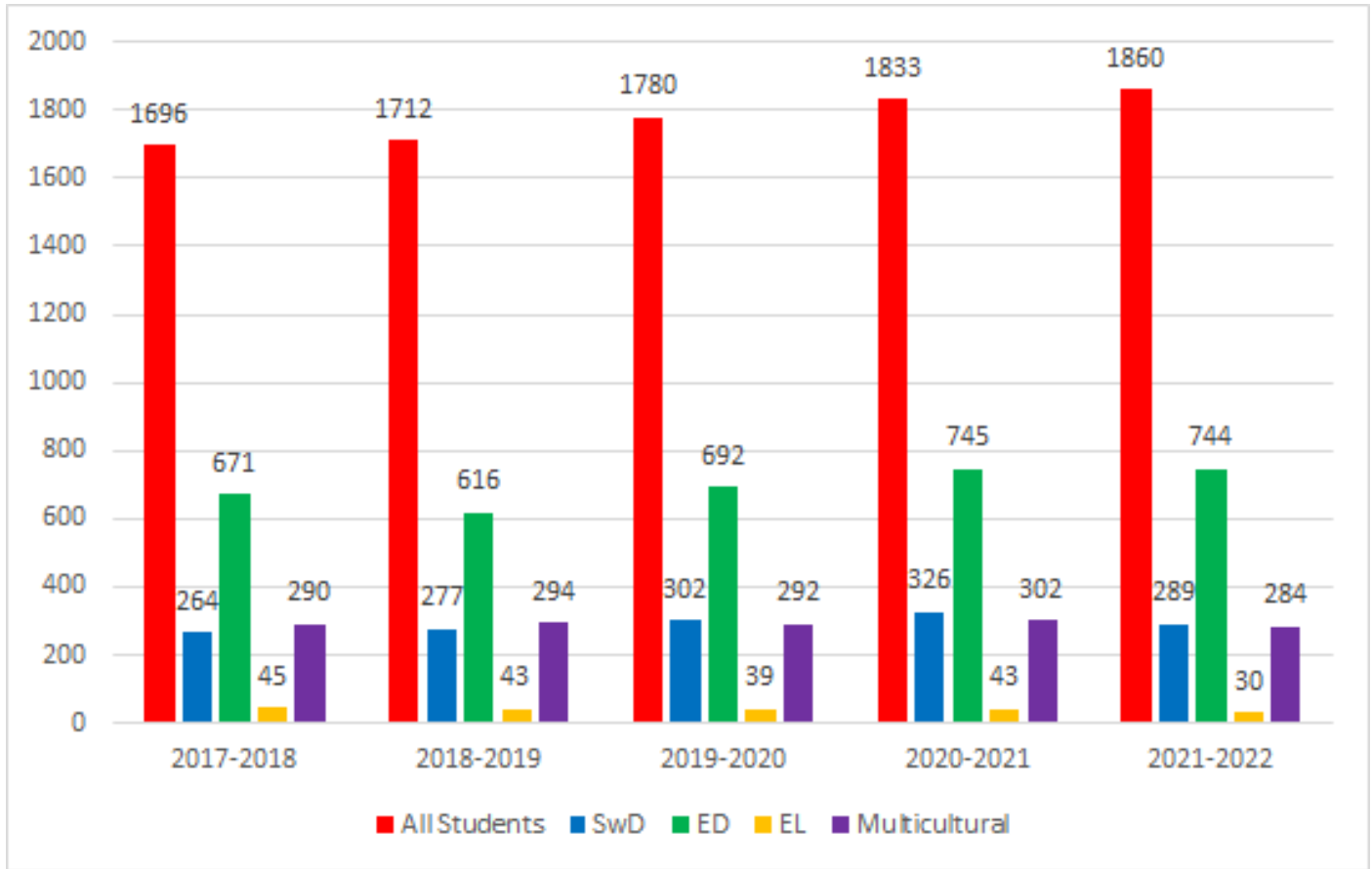
63
Support
Staff

226 Virtual
Learners



ENROLLMENT & DEMOGRAPHICS

2017-2021



UPDATE CHART The School District of Altoona is one of few growing districts in the State of Wisconsin. In fact, a report published in the Fall of 2020 revealed that Altoona is in the top ten school districts in the State for growth. This comes with both benefits and challenges. Challenges the District faces is that our funding is based on a three-year average of our enrollment. In other words, it takes three years for the per-pupil funding to catch up with the enrollment each year. Additionally, as the district continues to grow, we are experiencing space needs. During the 2021-2022 school year, the district will further seek to study our projected enrollment and needs by engaging in a comprehensive facility study and a long-range population study.

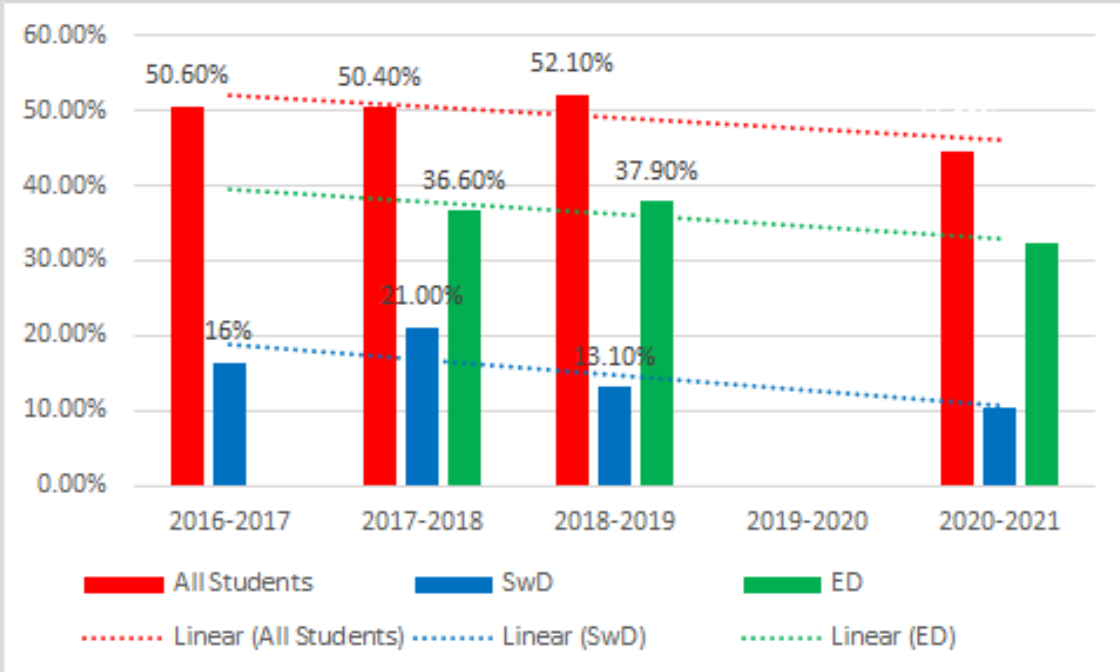
**2021-2022 is unofficial data until the third Friday count verification.



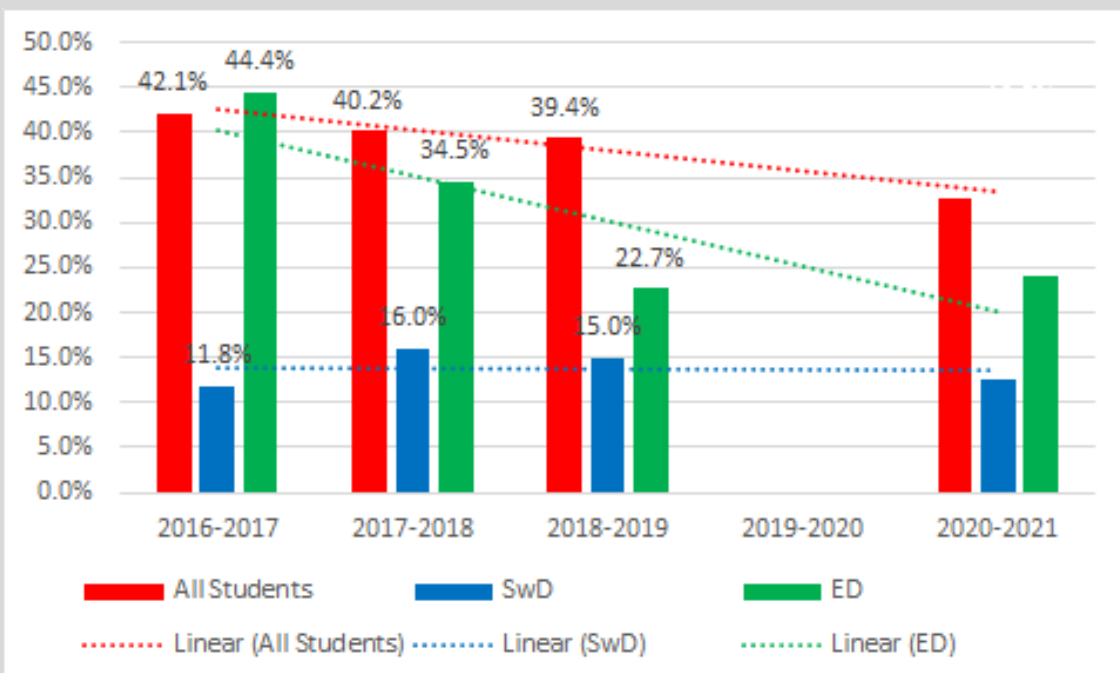
ENGLISH/LANGUAGE ARTS PROGRESS

2016-2021

Wisconsin Forward and Dynamic Learning Maps: Districtwide Performance



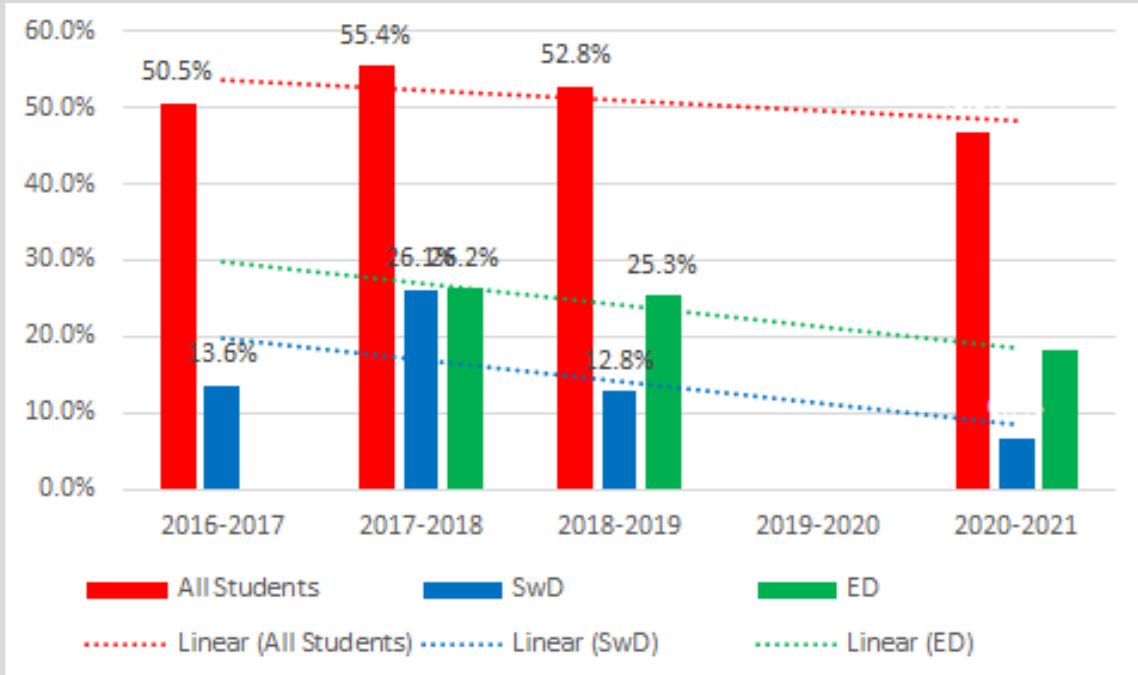
Wisconsin Forward and Dynamic Learning Maps: Elementary Performance



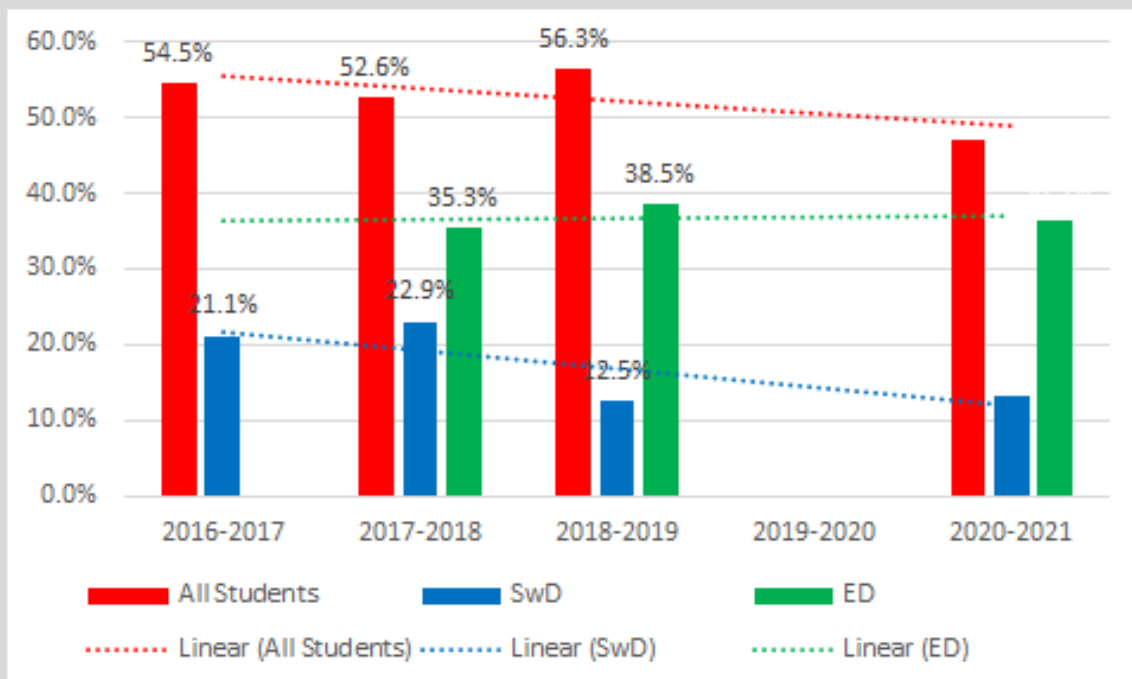
ENGLISH/LANGUAGE ARTS PROGRESS

2016-2021

Wisconsin Forward and Dynamic Learning Maps: Intermediate Performance



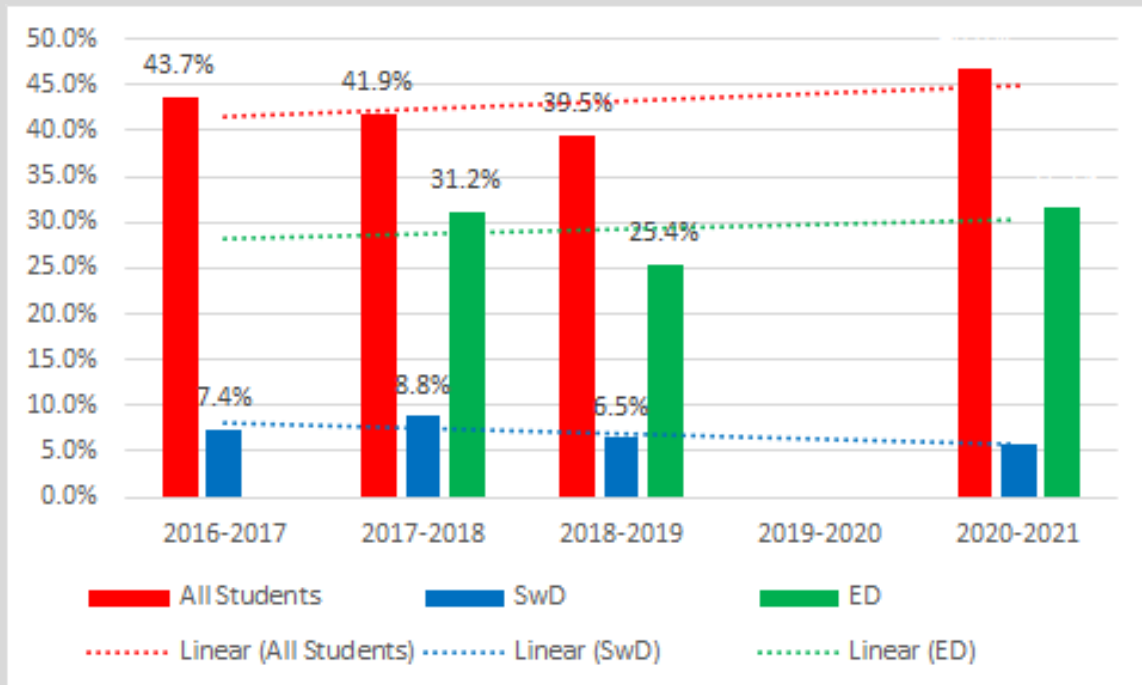
Wisconsin Forward and Dynamic Learning Maps: Middle Level Performance



ENGLISH / LANGUAGE ARTS PROGRESS

2016-2021

Aspire: High School Performance



ENGLISH / LANGUAGE ARTS ACHIEVEMENT The above charts represent English / Language Arts performance over the past five years in the School District of Altoona. The district, elementary, intermediate, and middle level data is a combined report of proficiency levels from both the Wisconsin Forward Exam and Dynamic Learning Maps (the alternative assessment that some students with IEPs take). The Aspire assessment data is a combined report of proficiency from both 9th and 10th grade performance on the assessment, which is meant to serve as a performance predictor for the 11th grade ACT. The assessments were not administered in the 2019-2020 school year. The 2020-2021 assessment data has not been officially released, so the proficiency levels are not included on the report.

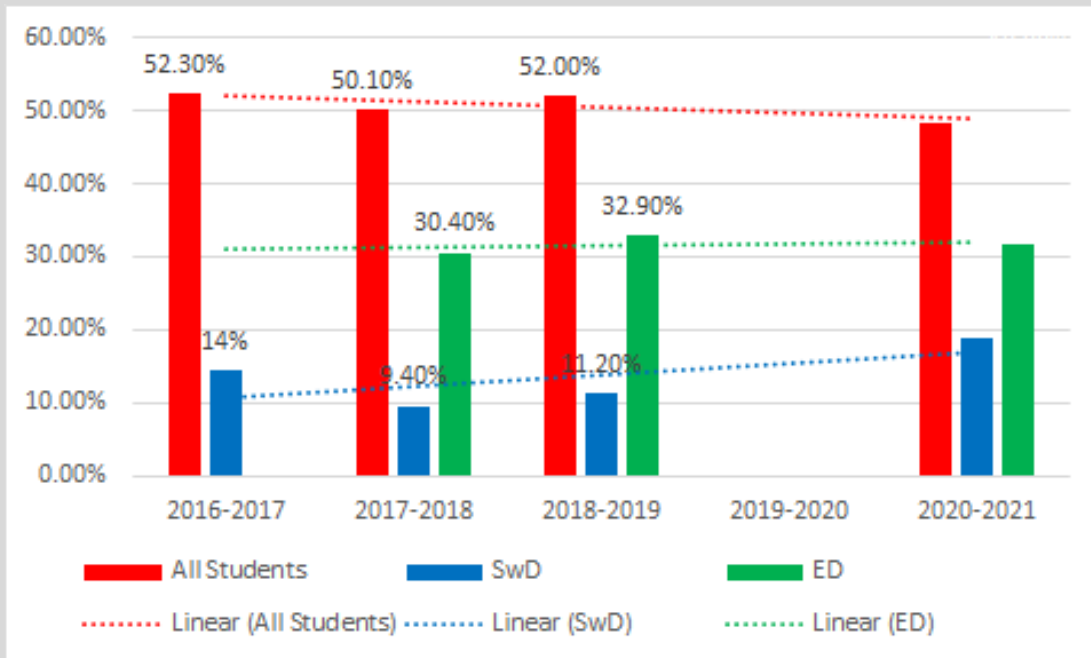
Over the past five years, district performance has been on a downward trend in several areas. While the final year of performance is realistically attributed to learning loss associated with the global pandemic, the downward trend existed prior to that interruption. The Aspire assessment data demonstrated a downward trend prior to 2020 and suggests a recovery data point in 2020 for both the All Students and Students who are Economically Disadvantaged population.

KEY All Students Students with Disabilities Students who are Economically Disadvantaged

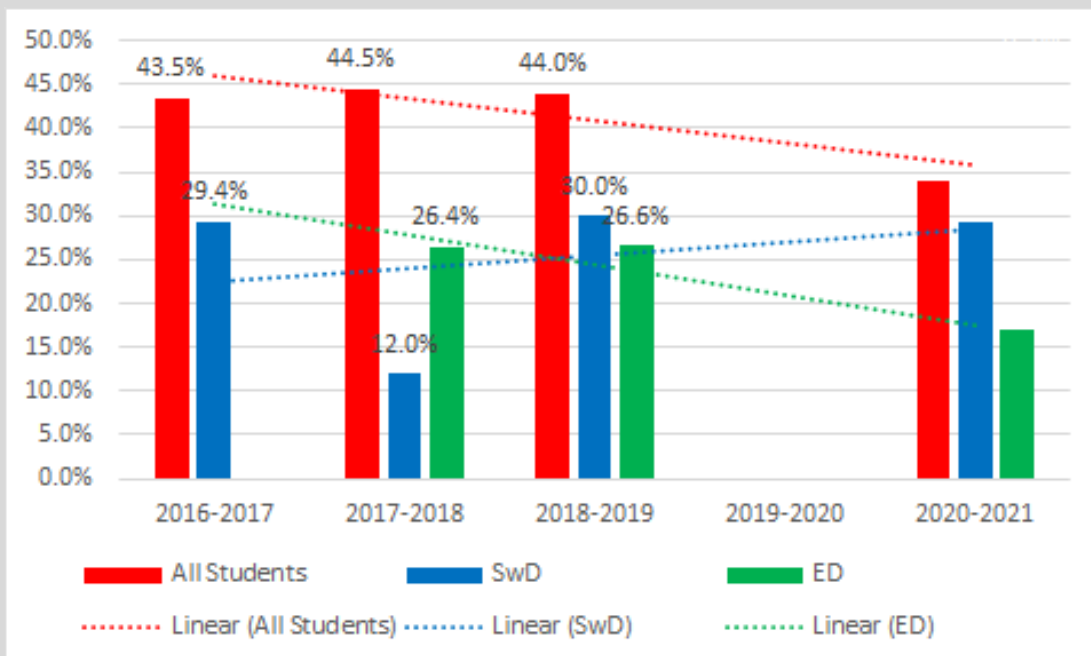
MATHEMATICS PROGRESS

2016-2021

Wisconsin Forward and Dynamic Learning Maps: District Performance



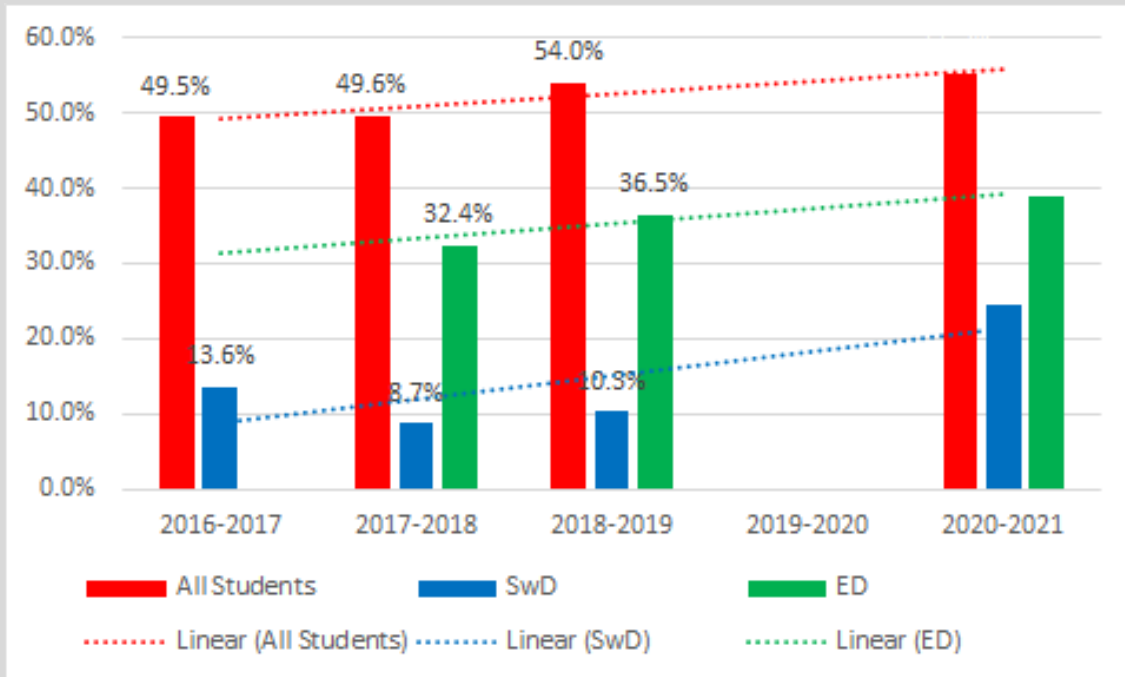
Wisconsin Forward and Dynamic Learning Maps: Elementary Performance



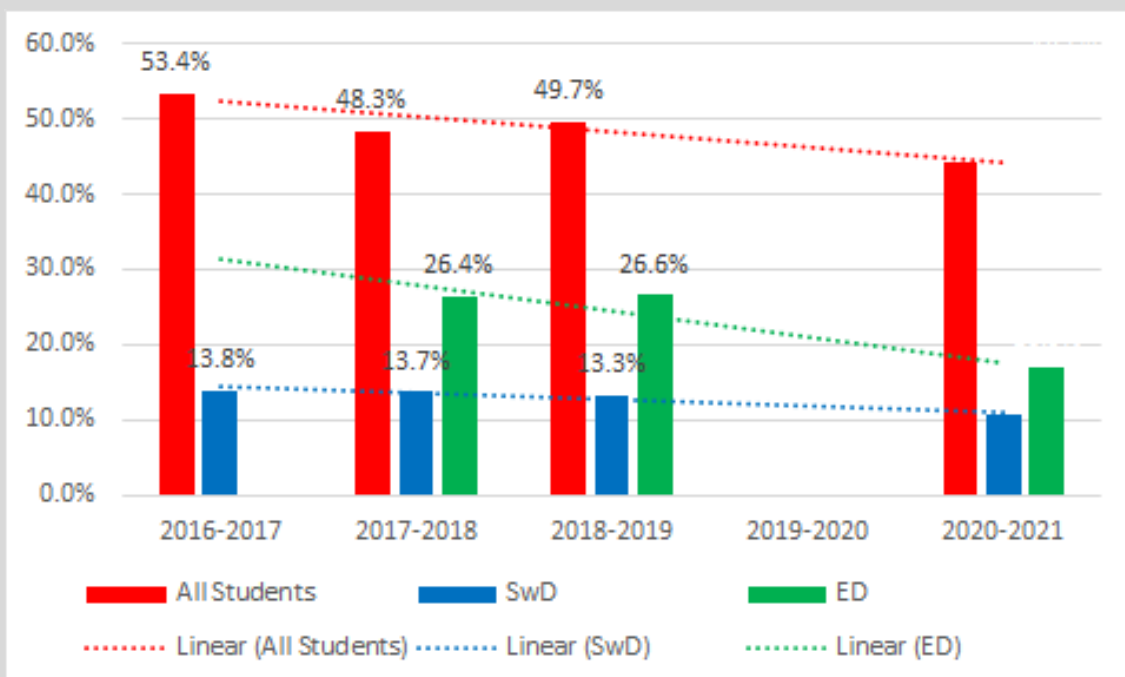
MATHEMATICS PROGRESS

2016-2021

Wisconsin Forward and Dynamic Learning Maps: Intermediate Performance



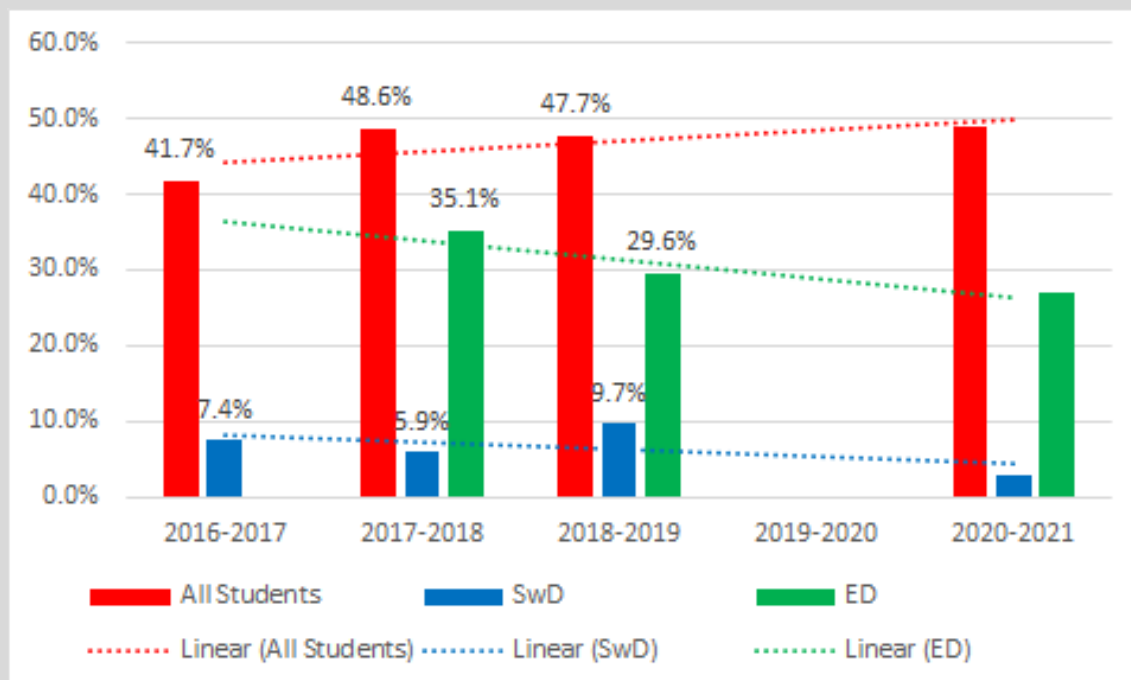
Wisconsin Forward and Dynamic Learning Maps: Middle Level Performance



MATHEMATICS PROGRESS

2016-2021

Aspire: High School Performance

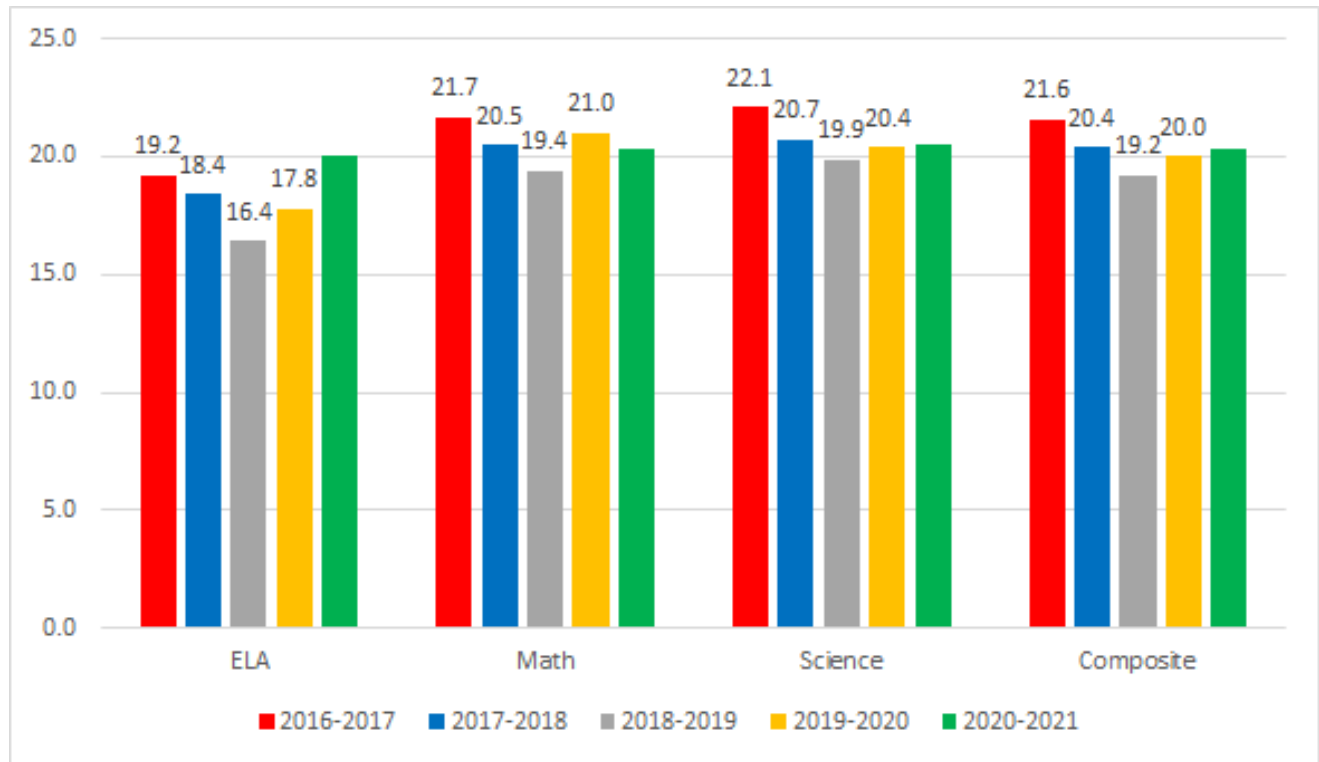


MATH ACHIEVEMENT The above charts represent mathematics performance over the past five years in the School District of Altoona. The district, elementary, intermediate, and middle level data is a combined report of proficiency levels from both the Wisconsin Forward Exam and Dynamic Learning Maps (the alternative assessment that some students with IEPs take). The Aspire assessment data is a combined report of proficiency from both 9th and 10th grade performance on the assessment, which is meant to serve as a performance predictor for the 11th grade ACT. The assessments were not administered in the 2019-2020 school year. The 2020-2021 assessment data has not been officially released, so the proficiency levels are not included on the report.

Over the past five years, district performance has varied. Elementary and middle level performance has been on a downward trend while intermediate and high school performance has had some upward trending. While the final year of performance is realistically attributed to learning loss associated with the global pandemic, most of the five-year trends are reflective of the pre-pandemic trends. The Aspire assessment data is different than the other district data in that it demonstrates an upward trend in the all student population but a downward trend in both subgroups, resulting in a growing achievement gap.

ACT PROGRESS

2016-2021



ACT ACHIEVEMENT The above charts represent ACT performance over the past five years in the School District of Altoona. The ACT is required for all 11th grade students. The data includes the average composite score along with the average of each of the subject scores. Unlike the Forward Exam and the Aspire, the the ACT was administered in the 2019-2020 school year. The 2020-2021 assessment data has not been officially released, so the average scores are not included on the report.

Over the past five years, district performance has varied, but has been on an overall downward trend, with the exception of English. While English has the lowest scores overall, it also is the only tested subject that trended downward initially but has begun trending back upwards. The most recent English data point is the highest of the five year trend. The 2018-2019 results are the overall lowest reported results for the ACT in the past five years, however subsequent data suggests the start of a recovery in overall composite scores, English, and possibly Science.

COLLEGE AND CAREER READINESS

Class of 2021



ACT Benchmark Scores

English 18
Math 22
Reading 22
Science 23

Met ACT Criteria

21.9%

**** OR ****

GPA of 2.8 or higher 67.6%

**** And 2 or More ****

AP Exam with 3 12.4%

34.3% AP Course with C

Dual Credit English or Math 5.7%

55.2% Algebra 2 with C

Met GPA Criteria

32.8%

Students who are **College Ready....**

Meet or exceed *all* ACT College Readiness Scores on *all* portions of the ACT.

Or

Earn a 2.8 GPA or higher

And

Complete two or more of the following

- Complete an AP class and score a 3 or higher on the **AP Exam**
- Complete an **AP class** and earn a C or higher
- Complete a **dual credit** English or Math class
- Complete **Algebra 2** and earn a C or higher



COLLEGE AND CAREER READINESS

Class of 2021

Students who are **Career Ready**....

Have identified a career interest using the interest inventories and career planning tools in Xello, the online career planning platform.

And

Have completed two or more of the following:

- **Attended** 90% of scheduled school days during their freshman year;
- Completed 25 hours of **community service** while in high school;
- Participated in **workplace learning**, where they went to a job site to learn about the career opportunities there;
- Earned an **industry credential**, which is a certification verifying that they met industry standards to perform a certain service (eg CNA certification, Microsoft certificate);
- Participated in two or more **co-curricular activities** every year of their high school experience, these include afterschool activities or activities that have both an in-school and afterschool component;
- Completed a **dual credit** course in which they earn both high school and post-secondary credit.

Identified Career Interest

91.4%

** And 2 or More **

90% Attendance Freshman Year

65.7%

34.3%

25 Hours Community Service

Workplace Learning

46.7%

21%

Industry Credential

Co-Curricular Participation

42.9%

91.43

Dual Credit Course

91.4%

Career Ready

School District of Altoona

COMMUNITY ENGAGEMENT EVENT

May 1, 2021

The Community

60 members of our community gathered together for facilitated conversation about the future of the community of Altoona.

Participants included parents, students, business owners, staff, and elected officials.

The Questions

What is your vision of Altoona 2040?

What knowledge, skills, and experiences do graduates need to thrive and lead in Altoona 2040?

The Answers

The answers to these questions were braided with practitioner expertise to develop the 2021-2026 School District of Altoona Strategic Plan. The plan represents key priorities, as communicated by stakeholders on May 1st:

Academic Outcomes, Future Ready Outcomes,
Personal Success Outcomes, and Operational Outcomes.



STRATEGIC PLAN

2021-2026



TOMORROW-READY CITIZENS

SCHOOL DISTRICT OF ALTOONA

ALL means ALL.

2021-2026

ACADEMIC OUTCOMES

Aspiration: All students will grow and develop as learners.

Working Definition: All students will achieve at high levels, making a minimum of one year's growth annually.

FUTURE-READY OUTCOMES

Aspiration: All students will explore and pursue their post-graduation dreams.

Working Definition: All students will progress towards the next step of their post-graduation college and / or career plan.

PERSONAL SUCCESS OUTCOMES

Aspiration: All students will develop as caring, responsible, and aware individuals.

Working Definition: All students will develop inter-and intra-personal skills that will help them be successful in school, relationships, and life.

OPERATIONAL OUTCOMES

Aspiration: District resources will be centered around outcomes for our students.

Working Definition: Systems, processes, and resources will be maximized and aligned to our prioritized organizational outcomes.

ANNUAL GOALS

2021-2022

ACADEMIC outcomes

We will increase reading comprehension from **61.5%** to **65%** as measured by Fast aReading.

We will increase math skills from **69%** to **70%** as measured by Fast aMath.

We will increase the percentage of students who demonstrate proficiency on summative unit assessments to **80%**.

FUTURE READY outcomes

We will increase the percentage of graduates who are College and / or Career ready from **33.3%** to **35%**.

PERSONAL SUCCESS outcomes

We will decrease the number of exclusionary practices (ISS, OSS) from **880** to **748**.

We will increase the percentage of 6-12 students who report feeling a sense of belonging from **67%** to **77%**.

OPERATIONAL outcomes

We will increase the percentage of graduates who participate in 2 or more co-curricular activities from **42.9%** to **50%**.

We will increase the percentage of graduates who participate in workplace learning from **46.79%** to **60%**.



School District of Altoona

1903 Bartlett Avenue • Altoona, Wisconsin 54720
715-839-6033 • Fax 715-839-6066 • www.altoona.k12.wi.us

ANNUAL MEETING and BUDGET HEARING

September 27, 2021, 6:30 PM

Altoona Pedersen Commons

1903 Bartlett Ave

Altoona, WI 54720

This meeting is open to the public. If a member of the public requires an accommodation to attend the meeting, he or she should contact Executive Assistant Lisa Boss at least 24 hours in advance of the meeting to request an accommodation.

- I. Call to Order
- II. Election of meeting chair
- III. Election of recorder
- IV. Approval of minutes of the meeting, September 28, 2020
- V. Superintendent's Report
- VI. Treasurer's Report and Audit Summary
- VII. Presentation of Budget
- VIII. Hearing on the Budget
- IX. Resolution A - Adoption of tax levy
- X. Resolution B - Salaries and expense reimbursement of school board members
- XI. Resolution C - Disposal of surplus property
- XII. Resolution D - 2022 Annual meeting date/time
- XIII. Other new business

XIV. Adjourn

Students are prepared academically and socially for personal success in life and are respectful, contributing members of the local and global communities.



School District of Altoona

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September 24, 2021

NOTICE OF ANNUAL MEETING and BUDGET HEARING OF THE BOARD OF EDUCATION

PLEASE TAKE NOTICE that members of the School District of Altoona Board of Education will hold the Annual Meeting and Budget Hearing on September 27, 2021, at 6:30 PM in the Altoona Pedersen Commons, 1903 Bartlett Ave, Altoona, WI.

This meeting is open to the public. If a member of the public requires an accommodation to attend the meeting, he or she should contact Executive Assistant Lisa Boss at least 24 hours in advance of the meeting to request an accommodation.

- I. Call to Order
- II. Election of meeting chair
- III. Election of recorder
- IV. Approval of minutes of the meeting, September 28, 2020
- V. Superintendent's Report
- VI. Treasurer's Report and Audit Summary
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XIII. Other new business

XIV. Adjourn

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School District of Altoona

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715-839-6032 715-839-6066 FAX

www.altoona.k12.wi.us

ANNUAL MEETING and BUDGET HEARING

Monday, September 28, 2020
6:30 P.M.
Altoona Pedersen Commons
1903 Bartlett Avenue
Altoona, WI 54720

Minutes on Agenda Items

- 1. Call to Order** – The annual meeting was called to order by the Board President, Rick Risler at 6:30 p.m.
- 2. Election of meeting chair** - Motion by Dave Rowe to elect Rick Risler as the meeting chair, seconded by Terry Neff. Motion carried with a unanimous yes vote.
- 3. Election of recorder** - Motion by Terry Neff to elect Lisa Boss as the recorder, seconded by Dave Rowe. Motion carried with a unanimous yes vote.
- 4. Approval of minutes of the meeting, September 16 & 23, 2019** - Motion by Dan Gluch to approve the meeting minutes, seconded by Dave Rowe. Motion carried with a unanimous yes vote.
- 5. Superintendent's Report** – Dr. Heidi Eliopoulos provided a summary of the information shared at the staff inservice in August. Her summary included our plan to close the gap of inequity as well as our supportive and responsive school environment to help with summer slide. The plan includes evidence-based teaching, learning and assessment practices to provide equity for all students.
- 6. Treasurer's Report and Audit Summary** – Daniel Gluch, Treasurer, presented the treasurer's report.
- 7. Presentation of Budget** – Michael Markgren, Business Manager for the School District of Altoona presented the 2020-2021 budget.
- 8. Hearing on the budget** – a question and answer period was held regarding the budget.
- 9. Resolution A – Adoption of tax levy** – Motion by Dan Rowe to approve the preliminary 2020-2021 tax levy, seconded by Terry Neff. Motion carried with a unanimous yes vote.

10. Resolution B – Salaries and expense reimbursement of school board members

– The 2019-2020 salaries and expenses were presented.

a. Base for members

1. Board president - \$1200 annually and \$50 per special meeting
2. Others - \$1000 annually and \$40 per special meeting

b. Expenses

1. Transportation – coach airfare or mileage at the current federal rate
2. Fees and registrations – as required for participation at meetings
3. Hotel/Motel – at a reasonable room rate
4. Reasonable expenses for meals within a maximum of \$40 per day and appropriate miscellaneous expenses. Additional costs will be reimbursed when submitted with a valid receipt. When a cash advance has been received, excess money shall be refunded to the appropriate expense account.
5. Each board member shall receive \$50 per day for attendance at school board member development workshops, seminars and state and national conventions.

Motion by Hillarie Roth to approve last year’s salaries/expenses for the school board as presented, seconded by Dan Gluch. Motion carried with a unanimous yes vote.

Motion by Hillarie Roth to approve 2020/21 Resolution B – Salaries and expense reimbursement of school board members with the following corrections:

Resolution B – Salaries and expense reimbursement of school board members –

The 2020-2021 salaries and expenses were presented.

a. Base for members

1. Board president - \$1200 annually and \$50 per day for a special meeting
2. Others - \$1000 annually and \$40 per day for a special meeting

b. Expenses

1. Transportation – coach airfare or mileage at the current federal rate
2. Fees and registrations – as required for participation at meetings
3. Hotel/Motel – at a reasonable room rate
4. Reasonable expenses for meals within a maximum of \$ 40 per day and appropriate miscellaneous expenses. Additional costs will be reimbursed when submitted with a valid receipt. When a cash advance has been received, excess money shall be refunded to the appropriate expense account.
5. Each board member shall receive \$50 per day for attendance at school board member development workshops, seminars and state and national conventions.

Seconded by Terry Neff. Motion carried with a unanimous yes vote.

11. Resolution C – Disposal of surplus property – Motion made by Dave Rowe to approve the sale of surplus property, seconded by Hillarie Roth. Motion carried with a unanimous yes vote.

12. Resolution D – 2021 Annual meeting date/time – Motion by Hillarie Roth to approve the 4th Monday of September of the year 2021 at 6:30 p.m., seconded by Dave Rowe. Motion carried with a unanimous yes vote.

13. Other new business – No new business.

14. Adjournment – Motion by Hillarie Roth, to adjourn at 7:45 p.m., seconded by Terry Neff. Motion carried with a unanimous yes vote. Meeting adjourned.

Lisa Boss, School Board Secretary

District Clerk

Date

Students are prepared academically and socially for personal success in life and are respectful, contributing members of the local and global communities.

School District of Altoona
Notice of Budget Hearing
(Section 65.90 (4))

Notice is hereby given to the qualified electors of the School District of Altoona that the budget hearing will be held at the Altoona Pedersen Commons, 1903 Bartlett Ave., Altoona, WI on the 27th day of September, 2021 at 6:30 p.m. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District Office at 1903 Bartlett Ave., Altoona, WI 54720. (Office hours are 7:30 a.m. to 4:00 p.m.)

Dated this 16th day of September, 2021.

Hillarie Roth
District Clerk

	2019-20	2020-21	2021-22	Increase/ Decrease
<u>GENERAL FUND (FUND 10)</u>				
Beginning Fund Balance (Account 930000)	2,643,622.42	3,105,768.82	3,642,100.30	
Fund Balance, Unreserved-Designated	0.00	0.00	0.00	
Fund Balance, Unreserved-Undesignated	3,105,768.82	3,642,100.30	3,653,824.30	
TOTAL ENDING FUND BALANCE (Account 930000)	3,105,768.82	3,642,100.30	3,653,824.30	0.32%
REVENUES & OTHER FINANCING SOURCES				
Residual Balance Transfer (Fund 38)				
138 Residual Balance Transfer	0.00	0.00	0.00	0.00
Subtotal Balance Transfers	0.00	0.00	0.00	0.00
Local Sources				
210 Taxes	4,953,056.13	5,068,114.89	4,396,885.00	-13.24%
240 General Tuition	0.00	0.00	0.00	
260 Non-Capital Sales	0.00	0.00	0.00	
270 School Activity Income	9,051.49	1,043.22	5,000.00	379.29%
280 Earnings on Investments	13,014.30	2,442.00	3,500.00	43.33%
290 Other Revenue-Local Sources	13,384.68	15,611.14	10,000.00	-35.94%
Subtotal Local Sources	4,988,506.60	5,087,211.25	4,415,385.00	-13.21%
Interdistrict Payments				
310 Transit of Aids-Interdistrict	0.00	0.00	0.00	0.00%
340 Payments for Services	2,480,298.88	2,742,290.37	2,818,250.00	2.77%
Subtotal Interdistrict Payments	2,480,298.88	2,742,290.37	2,818,250.00	2.77%
Intermediate Sources				
510 Transit of Aids-CESA's	12,985.76	9,235.68	15,117.00	63.68%
581 Medical Revenue	32,725.99	47,732.54	30,000.00	-37.15%
590 Other Payments - Intermediate	6,075.00	4,050.00	5,000.00	
Subtotal Intermediate Sources	51,786.75	61,018.22	50,117.00	-17.87%
State Sources				
610 State Aid-Categorical	117,083.60	141,589.00	101,708.00	-28.17%
620 State Aid-General	10,918,146.00	11,348,677.00	12,511,789.00	10.25%
630 Special Project Grants	95,830.77	139,800.93	85,000.00	-39.20%
650 State "SAGE" Aid	468,056.27	529,453.22	525,000.00	-0.84%
690 Other Revenue-State Sources	1,144,123.33	1,139,710.44	1,177,752.00	3.34%
Subtotal State Sources	12,743,239.97	13,299,230.59	14,401,249.00	8.29%

Federal Sources					
730 DPI Special Projects Grants	204,748.43	346,704.20	909,572.00	162.35%	
750 ESEA	193,222.17	191,195.34	220,000.00	15.07%	
Subtotal Federal Sources	397,970.60	537,899.54	1,129,572.00	110.00%	
Other Revenue					
860 Sale of Property	1,500.00				#DIV/0!
870 Long-Term Obligations	0.00	0.00	0.00		#DIV/0!
970 Refund of Disbursement	2,668.41	5,636.62	5,000.00	-11.29%	
990 Other Miscellaneous Revenues	1,202.52	6,799.36	5,000.00	-26.46%	
Subtotal Other Revenue	5,370.93	12,435.98	10,000.00	-19.59%	
TOTAL REVENUES AND OTHER FINANCING SOURCES	20,667,173.73	21,740,085.95	22,824,573.00	4.99%	
EXPENDITURES AND OTHER FINANCING USES					
Instruction					
110000 Undifferentiated Curriculum	3,409,637.48	3,893,687.71	4,137,742.00	6.27%	
120000 Regular Curriculum	4,345,791.57	4,678,908.39	5,124,951.00	9.53%	
130000 Vocational Curriculum	553,958.69	570,486.72	594,871.00	4.27%	
140000 Physical Curriculum	506,900.89	561,085.69	644,041.00	14.78%	
160000 Co-Curricular Activities	357,406.04	321,423.18	392,358.00	22.07%	
170000 Other Special Needs	3,003.43	9,653.11	3,500.00	-63.74%	
Subtotal Instruction	9,176,698.10	10,035,244.80	10,897,463.00	8.59%	
Support Services					
210000 Pupil Services	764,555.96	842,120.66	824,148.00	-2.13%	
220000 Instruction Staff Services	962,066.97	1,016,260.91	1,044,433.00	2.77%	
230000 General Administration	402,957.21	378,360.79	569,684.00	50.57%	
240000 School Building Administration	1,108,136.13	1,158,431.87	1,233,485.00	6.48%	
250000 Business Administration	2,897,952.61	2,734,964.15	3,136,083.00	14.67%	
260000 Central Services	181,164.60	176,329.32	373,642.00	111.90%	
270000 Insurance and Judgments	134,340.64	116,052.44	122,000.00	5.12%	
280000 Debt Services	1,931.22	5,621.31	5,000.00	-11.05%	
290000 Other Support Services	710,770.51	1,092,416.19	702,097.00	-35.73%	
Subtotal Support Services	7,163,875.85	7,520,557.64	8,010,572.00	6.52%	
Non-Program Transactions					
410000 Transfer to Another Fund	2,314,849.25	2,289,232.39	2,496,548.00	9.06%	
430000 Purchased Instructional Services	1,549,598.17	1,357,245.83	1,408,266.00	3.76%	
490000 Other	5.96	1473.81	0	0.00%	
Subtotal Non-Program Transactions	3,864,453.38	3,647,952.03	3,904,814.00	7.04%	
TOTAL EXPENDITURES AND OTHER FINANCING USES	20,205,027.33	21,203,754.47	22,812,849.00	7.59%	
NET REVENUES OVER (UNDER) EXPENDITURES	462,146.40	536,331.48	11,724.00	-97.81%	
<u>SPECIAL REVENUE FUND (FUND 21)</u>					
Beginning Fund Balance (Account 930000)	9,513.01	117,710.91	129,829.76		
Fund Balance, Unreserved-Designated	117,710.91	129,829.76	114,529.76		
TOTAL ENDING FUND BALANCE (Account 930000)	117,710.91	129,829.76	114,529.76	-11.78%	
TOTAL REVENUES AND OTHER FINANCING SOURCES	159,237.10	106,895.42	72,100.00	-32.55%	
TOTAL EXPENDITURES AND OTHER FINANCING USES	51,039.20	94,776.57	87,400.00	-7.78%	
NET REVENUES OVER (UNDER) EXPENDITURES	108,197.90	12,118.85	-15,300.00	-226.25%	

SPECIAL EDUCATION FUND (FUND 27)

Beginning Fund Balance (Account 930000)	0.00	0.00	0.00	
Fund Balance, Unreserved-Designated	0.00	0.00	0.00	
TOTAL ENDING FUND BALANCE (Account 930000)	0.00	0.00	0.00	0.00%
TOTAL REVENUES AND OTHER FINANCING SOURCES	3,326,354.43	3,615,554.49	3,866,873.00	6.95%
EXPENDITURES AND OTHER FINANCING USES				
Instruction				
120000 Regular Curriculum	0.00	0.00	0.00	
150000 Special Education Curriculum	2,433,623.93	2,585,260.71	2,864,184.00	10.79%
Subtotal Instruction	2,433,623.93	2,585,260.71	2,864,184.00	10.79%
Support Services				
210000 Pupil Services	330,516.85	357,131.84	352,612.00	-1.27%
220000 Instructional Staff Services	226,386.12	230,801.40	225,021.00	-2.50%
250000 Business Administration	178,845.77	215,609.45	195,100.00	-9.51%
Subtotal Support Services	735,748.74	803,542.69	772,733.00	-3.83%
Non-Program Transactions				
430000 Purchased Instructional Services	141,356.39	214,377.74	229,956.00	7.27%
490000 Other Non-Program Transactions	15,625.37	12,373.35		0.00%
Subtotal Non-Program Transactions	156,981.76	226,751.09	229,956.00	1.41%
TOTAL EXPENDITURES AND OTHER FINANCING USES	3,326,354.43	3,615,554.49	3,866,873.00	6.95%
NET REVENUES OVER (UNDER) EXPENDITURES	0.00	0.00	0.00	0.00%

DEBT SERVICE FUND (FUND 30)

Beginning Fund Balance (Account 930000)	1,052,450.43	903,542.06	815,428.80	
Fund Balance, Unreserved-Designated	903,542.06	815,428.80	1,231,942.80	
TOTAL ENDING FUND BALANCE (Account 930000)	903,542.06	815,428.80	1,231,942.80	51.08%
REVENUES & OTHER FINANCING SOURCES				
130 Operating Transfer-In	0.00	0.00	0.00	#DIV/0!
210 Taxes	1,607,971.00	1,495,576.00	1,946,602.00	30.16%
280 Interest on Investment	4,056.56	371.54	500.00	34.58%
290 Other Revenues-Local Sources	188,528.23	18,619.04	50,000.00	
960 Adjustments	0.00	0.00	0.00	
TOTAL REVENUES AND OTHER FINANCING SOURCES	1,800,555.79	1,514,566.58	1,997,102.00	31.86%
EXPENDITURES AND OTHER FINANCING USES				
281000 Long-Term Capital Debt	1,465,837.50	1,344,877.50	1,327,238.00	-1.31%
289000 Other Long-Term Debt	483,626.66	257,802.34	253,350.00	0.00%
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,949,464.16	1,602,679.84	1,580,588.00	-1.38%
NET REVENUES OVER (UNDER) EXPENDITURES	-148,908.37	-88,113.26	416,514.00	-572.70%

LONG-TERM CAPITAL TRUST (FUND 46)

Beginning Fund Balance (Account 930000)	0.00	2,000.00	2,000.00	
Fund Balance, Unreserved-Designated	2,000.00	2,000.00	2,000.00	
TOTAL ENDING FUND BALANCE (Account 930000)	2,000.00	2,000.00	2,000.00	0.00%

TOTAL REVENUES AND OTHER FINANCING SOURCES	2,000.00	0.00	0.00	#DIV/0!
TOTAL EXPENDITURES AND OTHER FINANCING USES	0.00	0.00	0.00	#DIV/0!
NET REVENUES OVER (UNDER) EXPENDITURES	2,000.00	0.00	0.00	#DIV/0!
<u>CONSTRUCTION FUND (FUND 49)</u>				
Beginning Fund Balance (Account 930000)	1,445,989.98	35,111.13	5,054.19	
Fund Balance, Unreserved-Designated	35,111.13	5,054.19	5,054.19	
TOTAL ENDING FUND BALANCE (Account 930000)	35,111.13	5,054.19	5,054.19	0.00%
REVENUES & OTHER FINANCING SOURCES				
280 Interest on Investment	373.81	30.06	0.00	-100.00%
860 Sales	0.00	0.00	0.00	
870 Long-Term Bonds	0	750,000.00	0.00	
960 Adjustments	0	0.00	0.00	
TOTAL REVENUES AND OTHER FINANCING SOURCES	373.81	750,030.06	0.00	-100.00%
EXPENDITURES AND OTHER FINANCING USES				
250000 Business Administration	1,411,252.66	780,087.00	0.00	-100.00%
280000 Debt Services	0.00	0.00	0.00	
490000 Other Non-Program Transactions	0.00	0.00	0.00	
TOTAL EXPENDITURES AND OTHER FINANCING USES	1,411,252.66	780,087.00	0.00	-100.00%
NET REVENUES OVER (UNDER) EXPENDITURES	-1,410,878.85	-30,056.94	0.00	-100.00%
<u>FOOD SERVICE FUND (FUND 50)</u>				
Beginning Fund Balance (Account 930000)	93,149.13	192,267.24	504,371.70	
Fund Balance, Unreserved-Designated	192,267.24	504,371.70	513,975.70	
TOTAL ENDING FUND BALANCE (Account 930000)	192,267.24	504,371.70	513,975.70	1.90%
TOTAL REVENUES AND OTHER FINANCING SOURCES	757,580.37	1,177,306.42	934,602.00	-20.62%
TOTAL EXPENDITURES AND OTHER FINANCING USES	658,462.26	865,201.96	924,998.00	6.91%
NET REVENUES OVER (UNDER) EXPENDITURES	99,118.11	312,104.46	9,604.00	-96.92%
<u>EMPLOYEE BENEFIT TRUST FUND (FUND 73)</u>				
Beginning Fund Balance (Account 930000)	771,417.98	787,055.88	921,176.77	
Fund Balance, Unreserved-Designated	787,055.88	921,176.77	931,176.77	
TOTAL ENDING FUND BALANCE (Account 930000)	787,055.88	921,176.77	931,176.77	1.09%
TOTAL REVENUES AND OTHER FINANCING SOURCES	361,484.29	380,970.30	391,531.00	2.77%
TOTAL EXPENDITURES AND OTHER FINANCING USES	345,846.39	246,849.41	381,531.00	54.56%
NET REVENUES OVER (UNDER) EXPENDITURES	15,637.90	134,120.89	10,000.00	-92.54%
<u>COMMUNITY SERVICE FUND (FUND 80)</u>				
Beginning Fund Balance (Account 930000)	23,821.82	42,832.31	51,827.10	
Fund Balance, Unreserved-Designated	42,832.31	51,827.10	51,827.10	
TOTAL ENDING FUND BALANCE (Account 930000)	42,832.31	51,827.10	51,827.10	0.00%
TOTAL REVENUES AND OTHER FINANCING SOURCES	168,335.00	203,000.00	215,765.00	6.29%
TOTAL EXPENDITURES AND OTHER FINANCING USES	149,324.51	194,005.21	215,765.00	11.22%
NET REVENUES OVER (UNDER) EXPENDITURES	19,010.49	8,994.79	0.00	-100.00%

GRAND TOTALS ALL FUNDS

TOTAL REVENUES AND OTHER FINANCING SOURCES	27,243,094.52	29,488,409.22	30,302,546.00	2.76%
TOTAL EXPENDITURES AND OTHER FINANCING USES	28,096,770.94	28,602,908.95	29,870,004.00	4.43%
NET REVENUES OVER (UNDER) EXPENDITURES	-853,676.42	885,500.27	432,542.00	-51.15%

PROPOSED PROPERTY TAX LEVY

The proposed tax levy for each fund is included in the revenues for such fund under Source 210

	2019-20	2020-21	2021-22	Increase/ Decrease
	Audited	Unaudited	Budget	
General Fund	4,901,488.00	5,042,825.00	4,371,885.00	-13.30%
Debt Service Fund	1,607,971.00	1,495,576.00	1,946,602.00	30.16%
Community Service Fund	168,335.00	203,000.00	215,765.00	6.29%
Total School Tax Levy	6,677,794.00	6,741,401.00	6,534,252.00	-3.07%
Percent increase/decrease over prior year		0.95%	-3.07%	

**School District of Altoona
Altoona, Wisconsin**

**Annual Meeting
September 27, 2021**

Treasurer's Report as of June 30, 2021

	General Fund 10	Special Projects Fund 21	Special Education Fund 27	Debt Service Fund 30	Long-Term Capital Fund 46	Construction Fund 49	Food Service Fund 50	Trust Funds Fund 70	Community Service Fund 80
Assets									
Cash	\$2,678,875	\$130,135	\$1,265,496	\$1,127,340	\$2,000	\$10,246	\$562,428	\$1,241,775	\$57,862
Taxes Receivable	\$1,835,237	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Other Receivables	\$1,495,126	\$0	\$0	\$0	\$0	\$0	\$27,045	\$0	\$0
Total Assets	\$6,009,237	\$130,135	\$1,265,496	\$1,127,340	\$2,000	\$10,246	\$589,473	\$1,241,775	\$57,862
Liabilities									
Accounts Payable	\$2,367,137	\$305	\$1,265,496	\$311,912	\$0	\$5,192	\$79,231	\$0	\$6,034
Deferred Revenue	\$0	\$0	\$0	\$0	\$0	\$0	\$5,871	\$0	\$0
Due to Other Funds	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$320,598	\$0
Total Liabilities	\$2,367,137	\$305	\$1,265,496	\$311,912	\$0	\$5,192	\$85,102	\$320,598	\$6,034
Fund Balance	\$3,642,100	\$129,830	\$0	\$815,429	\$2,000	\$5,054	\$504,372	\$921,177	\$51,827

Uncollected Local Property Taxes

At June 30, 2021, uncollected local property taxes aggregating \$1,835,237 were due the school district for the year ended.

This represents a decrease of \$25,417.89 from the amount one year earlier.

The balance of \$1,835,237 was received August 27, 2021.



CliftonLarsonAllen LLP
CLAconnect.com

September 22, 2021

The Board of Education and Taxpayers
of the School District of Altoona

The fieldwork for the audit of the financial statements of the School District of Altoona for the year ended June 30, 2021 has recently been completed. As part of the audit, we have audited the cash and investments, accounts receivable, accounts payable, long-term debt, revenue and expenditure balances of the District. We found the District's records to be in good order and District staff to be responsive to our inquiries.

The cash and investments, accounts receivable, accounts payable, long-term debt, revenue and expenditure amounts presented in the treasurer's report are in agreement with audited amounts.

The formal audit opinion and financial statements and management letter will soon be available in the District Administrator's office for distribution to the Board of Education and for public review.

Sincerely,

A handwritten signature in black ink, appearing to read 'Brock J. Geyen'.

Brock J. Geyen, CPA
Principal
CliftonLarsonAllen LLP

Resolution for Adoption of Tax Levy

Be it resolved by the School District of Altoona that a tax levy of \$6,534,252 be levied on the taxable property of the district for school purposes for the 2021-2022 school year in accordance with the recommendation of the school board.

Introduced by: _____

Seconded by: _____

Date: _____ Signed: _____

District Clerk

***Resolution to Fix Salaries and Expense Reimbursement
Of School Board Members***

Be it resolved that the electors of the School District of Altoona fix the yearly salary of school board members as per the following:

The president shall receive \$1,200 annually plus \$50 per special meeting and the remaining board members shall receive \$1,000 annually plus \$40 per special meeting for discharging the duties of their office. Any board member not attending a special meeting will not be paid for that meeting.

Be it further resolved that the following expenses be paid when school board members attend development workshops, seminars, and state and national conventions:

1. Transportation – coach airfare or mileage at the current federal rate
2. Fees and Registrations – as required for participation at meeting
3. Hotel/Motel – at a reasonable room rate
4. Reasonable expenses for meals within a maximum of \$40.00 per day and appropriate miscellaneous expenses. Additional costs will be reimbursed when submitted with a valid receipt. When a cash advance has been received, excess money shall be refunded to the appropriate expense account
5. Each board member shall receive \$50 per day for attendance at school board member development workshops, seminars, and state and national conventions.

Introduced by: _____

Seconded by: _____

Date: _____ Signed: _____

District Clerk

Suggested Resolution C

Resolution for the Disposal of Surplus Property

Be it resolved that the school board of the School District of Altoona shall be authorized to sell items no longer needed for school purposes.

Introduced by: _____

Seconded by: _____

Date: _____ Signed: _____

District Clerk

Suggested Resolution D

Resolution for the Setting of the 2022 Annual Meeting Date/Time

Be it resolved by the school board of the School District of Altoona that the 2022 annual meeting be held on the fourth Monday of September of the year 2022 at 6:30 p.m.

Introduced by: _____

Seconded by: _____

Date: _____ Signed: _____

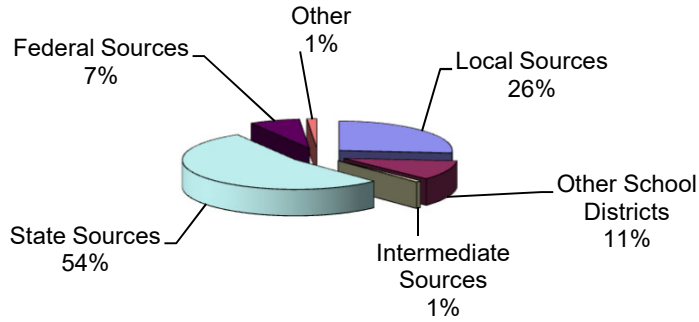
District Clerk

REVENUE LIMIT

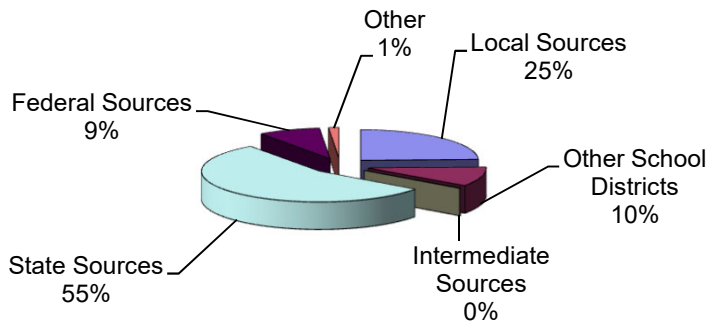
The local tax levy is determined by the STATE REVENUE LIMITS. The following steps are used to determine the REVENUE LIMITS and the LOCAL TAX LEVY.

2020-2021 Property Tax		5,205,338
2020-2021 State Aid	+	<u>11,362,031</u>
Total Revenue Limit	=	16,567,369
Non-recurring Exemptions	-	146,496
Base	=	16,420,873
Divide by three year average student membership (2018, 2019, 2020)	/	<u>1,518</u>
Base per member	=	10,817
Per member increase	+	<u>0</u>
Low Revenue Increase	+	<u>0</u>
New maximum base per member	=	10,817
New three year average student membership (2019, 2020, 2021)	x	<u>1,569</u>
Hold Harmless	+	<u>0</u>
Revenue Limit	=	16,972,563
Declining Enrollment Exemption	+	<u>0</u>
Private School Voucher		<u>142,375</u>
MAXIMUM REVENUE		17,114,938
State Aid for 2021-2022	-	12,511,789
ALLOWABLE FUND 10/38 LOCAL TAX LEVY	=	4,603,149

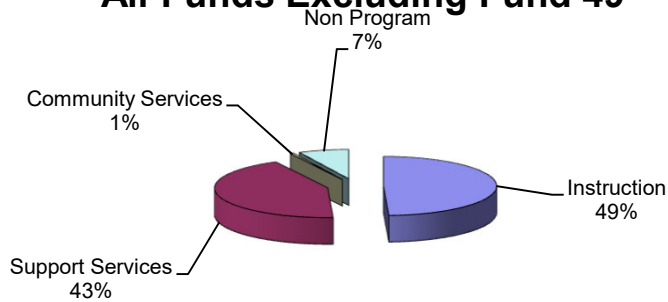
2020-2021 Actual Revenues All Funds Excluding Fund 49



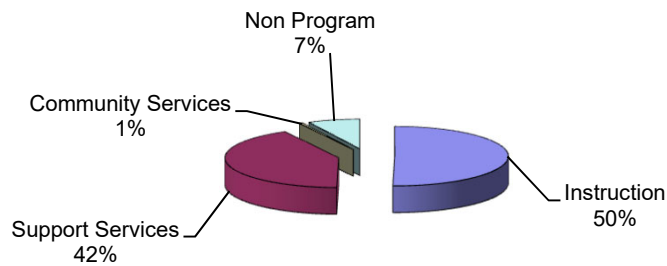
2021-2022 Budgeted Revenues All Funds Excluding Fund 49

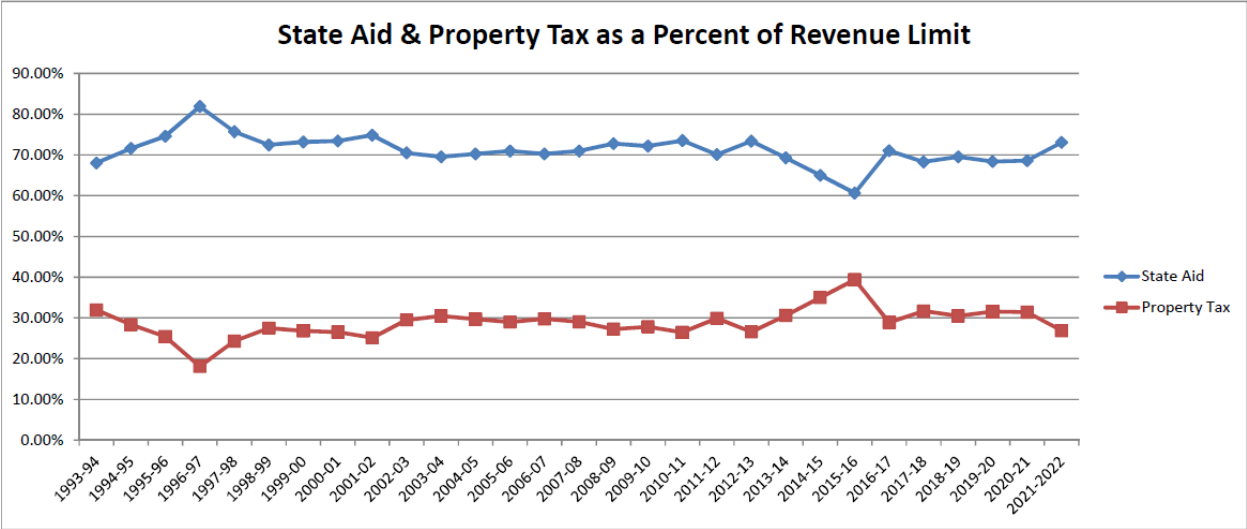
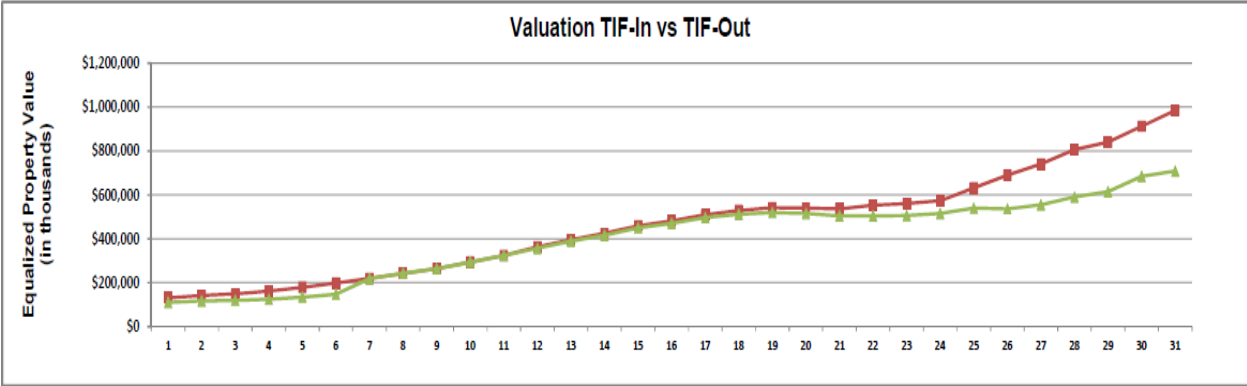
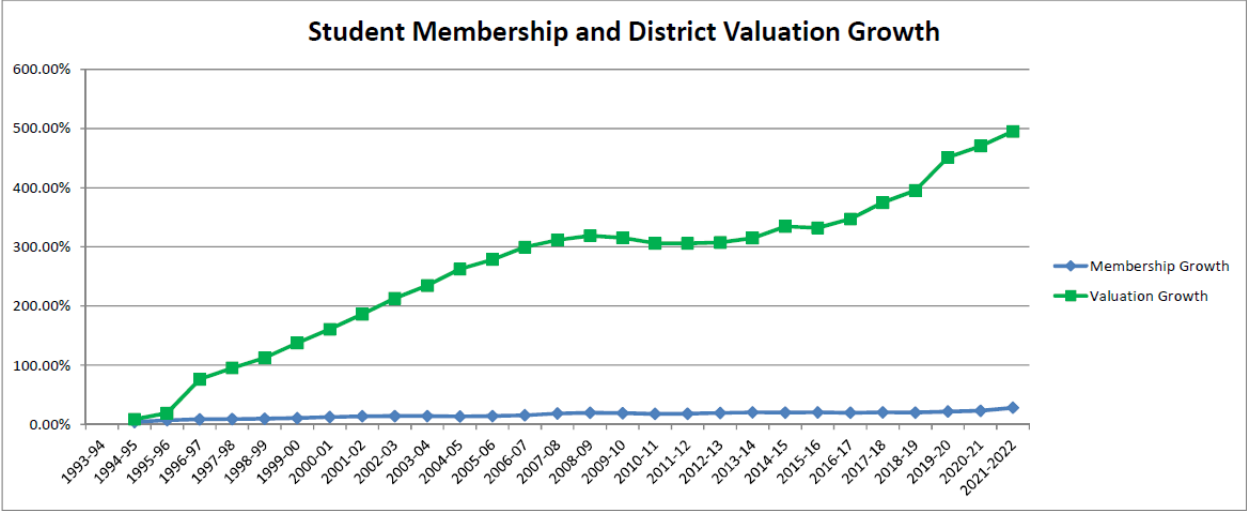


2020-2021 Actual Expenditures All Funds Excluding Fund 49

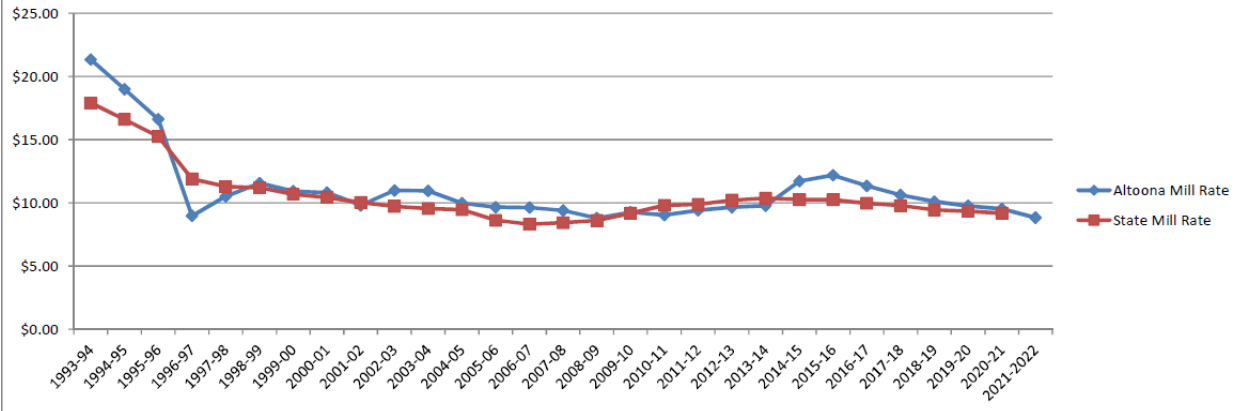


2021-2022 Budgeted Expenditures All Funds Excluding Fund 49

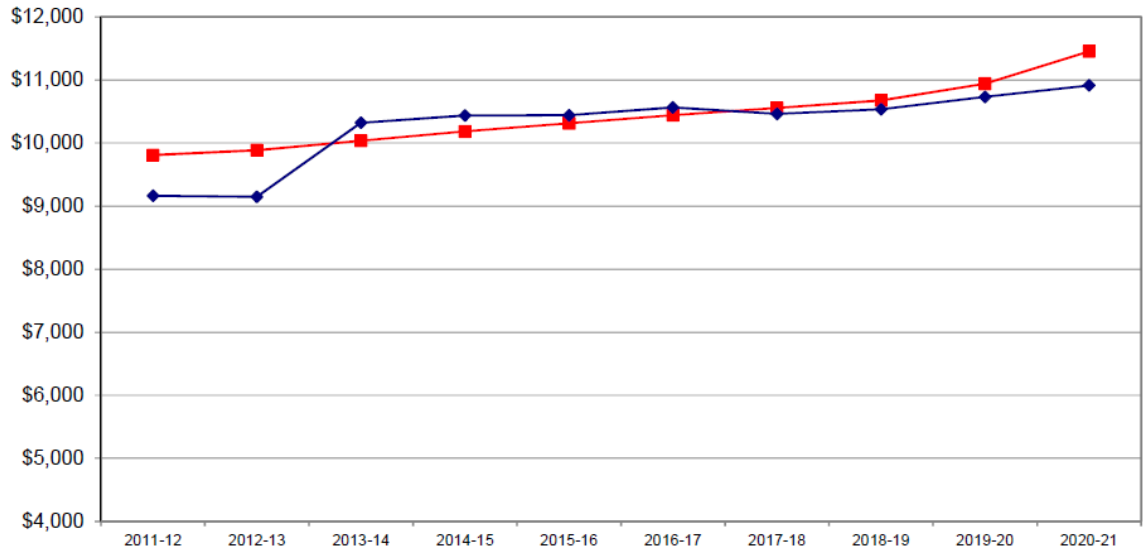




Altoona Mill Rate vs. Statewide Mill Rate



Maximum Revenue with Exemptions Per Member



**School District of Altoona
Mill Rate and Tax Example
(Based on a \$100,000 Home)**

Estimated Equalized Valuation - - \$739,195,977

<u>Levy Year</u>	<u>Levy</u>	<u>Mill Rate</u>	<u>Levy Tax</u>
2015-16	\$6,538,827	12.19	\$1,219.00
2016-17	\$6,297,612	11.35	\$1,135.00
2017-18	\$6,263,290	10.62	\$1,062.00
2018-19	\$6,211,461	10.10	\$1,010.00
2019-20	\$6,677,794	9.76	\$976.00
2020-21	\$6,741,401	9.52	\$952.00
2021-22	\$6,534,252	8.84	\$883.97

**School District of Altoona
Debt**

Outstanding Debt \$20,482,000

Payment Schedule

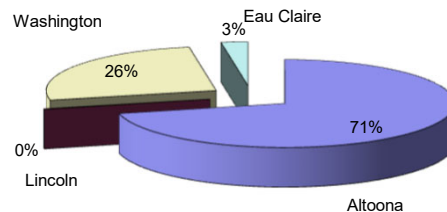
<u>Fiscal Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Payment</u>
2021-22	916,000	664,088	1,580,088
2022-23	956,000	637,116	1,593,116
2023-24	1,012,000	608,953	1,620,953
2024-25	1,123,000	570,619	1,693,619
2025-34	16,475,000	2,723,566	19,198,566
Total	20,482,000	5,204,342	25,686,342

School District of Altoona Valuation, Tax Levy and Mill Rate History

<u>School Year</u>	<u>Equalized Valuation</u>	<u>% Equalized Change From Previous Year</u>	<u>Net Tax Levy</u>	<u>% Levy Change From Previous Year</u>	<u>Mill Rate</u>
1988-89	100,322,459	2.08%	2,100,000	20.97%	20.93
1989-90	108,132,959	7.79%	2,184,000	4.00%	20.20
1990-91	109,961,306	1.69%	2,392,300	9.54%	21.76
1991-92	116,385,601	5.84%	2,486,000	3.92%	21.36
1992-93	119,225,613	2.44%	2,658,500	6.94%	22.30
1993-94	124,885,796	4.75%	2,648,526	-0.38%	21.21
1994-95	134,924,083	8.04%	2,561,974	-3.27%	18.99
1995-96	147,808,645	9.55%	2,456,246	-4.13%	16.62
1996-97	218,992,124	48.16%	1,965,554	-19.98%	8.98
1997-98	242,449,530	10.71%	2,550,396	29.75%	10.52
1998-99	263,508,848	8.69%	3,049,008	19.55%	11.57
1999-00	294,805,800	11.88%	3,219,379	5.59%	10.92
2000-01	323,857,543	9.85%	3,502,427	8.79%	10.82
2001-02	355,423,622	9.75%	3,482,886	-0.56%	9.80
2002-03	388,547,135	9.32%	4,268,781	22.56%	10.99
2003-04	415,522,702	6.94%	4,548,167	6.54%	10.95
2004-05	450,273,891	8.36%	4,497,247	-1.12%	9.99
2005-06	470,178,618	4.42%	4,544,401	1.05%	9.67
2006-07	496,208,482	5.54%	4,778,913	5.16%	9.63
2007-08	511,125,118	3.01%	4,803,628	0.52%	9.40
2008-09	519,775,988	1.69%	4,569,961	-4.86%	8.79
2009-10	515,611,073	-0.80%	4,770,153	4.38%	9.25
2010-11	504,022,147	-2.25%	4,553,224	-4.55%	9.03
2011-12	504,008,386	0.00%	4,749,268	4.31%	9.42
2012-13	505,725,688	0.34%	4,889,127	2.94%	9.67
2013-14	514,779,983	1.79%	5,031,066	2.90%	9.77
2014-15	539,342,619	4.77%	6,318,730	25.59%	11.72
2015-16	536,332,183	-0.56%	6,538,827	3.48%	12.19
2016-17	555,043,379	3.49%	6,297,612	-3.69%	11.35
2017-18	589,708,443	6.25%	6,263,290	-0.55%	10.62
2018-19	615,099,444	4.31%	6,211,461	-0.83%	10.10
2019-20	684,398,705	11.27%	6,677,794	7.51%	9.76
2020-2021	707,921,050	3.44%	6,741,401	0.95%	9.52
2021-22 estimated	739,195,977	4.42%	6,534,252	-3.07%	8.84

Estimated 2021 Values:

City of Altoona	526,957,989
Town of Lincoln	1,413,341
Town of Washington	192,023,185
City of Eau Claire	<u>18,801,462</u>



Totals **\$739,195,977**
