

# SCHOOL DISTRICT OF PHILLIPS

P.O. Box 70

Phillips, Wisconsin 54555

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Dr. Jerry Trochinski, Superintendent

Karren L. Balzar, Financial Manager

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## Proposed WASB Resolution

### Aid to Districts with Significant Sparsity Issues

Whereas school districts exist to serve all children and young adults within the geographic boundaries of the District, and

Whereas school districts with large geographic boundaries may serve a relatively limited population. Sparsity of per pupil per square mile is less than three students per square mile. Extreme sparsity is less than two students per square mile, and

Whereas small population school districts with large geographical areas are necessary to serve all students in our state, and

Whereas small rural school districts lack economy of scale,\* but are required to provide instruction to all levels of student and all subject areas, and

Whereas many of the state's small, rural districts face a similar set of issues that included rapidly rising transportation costs, declining enrollment, rapidly rising property values, low median income, and large geographic boundaries,

Therefore, be it resolved that WASB support legislation that would create a state aid for a sparsity factor, for school districts who serve children in a geographic area of more than 300 square miles, equaling:

- five percent (5%) of a district's cost per member for district's with a density of five to three students per square mile
- ten percent (10%) of a district's cost per member for district's with a density less than three students per square mile

\*Smaller schools do not have economy of scale even though students from small schools achieve at comparable levels to suburban schools. However, the cost of a section of 10 students in physics cost more per pupil than sections of 24 students in a suburban school. Enrollment by grade may cause inefficiencies – 34 students for two sections of 17 each, 250 students for 10 sections of 25. Add in specialty classes of arts, foreign language, vocational and cost per pupil escalates rapidly – yet small schools are necessary to serve the large geographic area served by small northern and western school districts.

The following school districts signed a postcard indicating support of the proposed WASB resolution regarding categorical aid for sparsity as presented by the School District of Phillips:

Adams Friendship School District  
Alma School District  
Antigo School District  
Athens School District  
Bayfield School District  
Birchwood School District  
Black River Falls School District  
Boyceville School District  
Bruce School District  
Butternut School District  
Cameron School District  
Chetek School District  
Colby School District  
Crandon School District  
Cumberland School District  
Drummond School District  
Durand School District  
Elcho School District  
Ellsworth Community School District  
Fall Creek School District  
Flambeau School District  
Florence School District  
Gilman School District  
Granton Area School District  
Grantsburg School District  
Hayward Community School District  
Hurley School District  
Independence School District

LaFarge School District  
Lakeland Union High School  
Maple School District  
Medford Area School District  
Mellen School District  
Menomonie Area School District  
Mercer School District  
Merrill Area School District  
Neillsville School District  
Northland Pines School District  
Northwood School District  
Park Falls School District  
Pepin Area School District  
Phillips School District  
Pittsville School District  
Prentice School District  
Rhineland School District\*  
Rib Lake School District  
Solon Springs School District  
Spooner School District  
St. Croix Falls School District  
Stratford School District  
Suring School District  
Three Lakes School District  
Tomahawk School District  
Wabeno School District  
Wausaukee School District  
Winter School District

\* Rhineland passed a version stating 10 students per square mile

## Wisconsin Unified and Secondary School Districts, Area

Source: U.S. Census Bureau, TIGER Program, 2000 Census release

as compiled and edited by Office of Land Information Services

For further information, see metadata file:

Wisconsin Secondary School Districts

SDSECKEY	SDS_NAME	AreaSqMtrs	AreaSqMI
09630	Lakeland	1,941,746,831.94	749.71
03810	Drummond	1,743,076,868.58	673.01
16860	Winter	1,710,573,477.17	660.46
06270	Hayward Community	1,586,744,277.87	612.65
11730	Phillips	1,541,460,988.94	595.16
09210	Merrill Area	1,478,059,450.73	570.68
00360	Antigo	1,403,557,917.93	541.92
02910	Crandon	1,372,168,268.99	529.80
14220	Spooner	1,352,031,937.08	522.02
04650	Florence	1,287,876,776.74	497.25
16230	Webster	1,267,089,500.00	489.23
00060	Adams-Friendship Area	1,249,204,992.49	482.32
06750	Hurley	1,245,744,501.80	480.98
03860	Northland Pines	1,227,434,869.80	473.92
14910	Tomah Area	1,213,146,771.82	468.40
01260	Black River Falls	1,197,152,594.07	462.22
11430	Park Falls	1,165,017,263.83	449.82
08640	Maple	1,153,548,949.76	445.39
14940	Tomahawk	1,100,890,382.34	425.06
15930	Wausaukee	1,089,492,810.73	420.66
09720	Northwood	1,084,787,379.54	418.84
12210	Prentice	1,084,235,382.48	418.63
00510	Ashland	1,059,328,084.88	409.01
14670	Superior	1,038,046,181.30	400.79
12720	Rhineland	1,003,990,201.92	387.64
14490	Stevens Point Area	994,742,194.73	384.07
09070	Menominee Indian	951,071,902.71	367.21
11790	Pittsville	942,831,029.36	364.03
08940	Medford	908,658,085.14	350.83
05280	Gilman	869,843,586.54	335.85
15390	Wabeno Area	848,098,037.31	327.45
04170	Elcho	834,133,517.48	322.06
14700	Suring	814,020,821.20	314.30
14970	Flambeau	800,565,973.92	309.10
14850	Three Lakes	786,626,457.16	303.72
14250	River Valley	766,179,360.69	295.82
03840	Durand	760,796,292.45	293.75
11220	Osseo-Fairchild	757,114,716.82	292.32
12030	South Shore	753,990,436.99	291.12
05550	Glidden	753,210,688.24	290.82
16440	Westfield	747,218,086.46	288.50
02970	Crivitz	740,108,080.25	285.76
14160	Sparta Area	733,802,401.18	283.32
12780	Rib Lake	733,406,709.05	283.17

10350	Neillsville	724,601,374.97	279.77
01830	Bruce	701,665,186.16	270.91
05670	Grantsburg	687,469,731.08	265.43
12960	Richland	675,925,351.69	260.98
15900	Wausau	669,925,566.50	258.66
17100	Wittenberg-Birnamwood	652,077,847.58	251.77
09090	Menomonie Area	651,453,714.90	251.53
07830	Laona	627,370,310.15	242.23
12810	Rice Lake Area	627,265,264.77	242.19
12660	Reedsburg	621,559,523.09	239.99
10230	Necedah Area	612,809,306.55	236.61
17070	Wisconsin Rapids	610,083,604.67	235.55
09960	Mosinee	607,245,188.18	234.46
13410	Sauk Prairie	603,227,227.41	232.91
01920	Butternut	598,842,238.44	231.21
04320	Ellsworth Community	596,463,635.44	230.30
02550	Chippewa Falls Area	588,990,851.82	227.41
11550	Beecher-Dunbar-Pembine	574,592,519.49	221.85
01410	River Ridge	567,249,489.14	219.02
11820	Tri-County Area	566,449,181.21	218.71
13620	Shawano-Gresham	554,871,068.66	214.24
12060	Portage Community	546,619,796.43	211.05
08850	Mauston	538,256,240.17	207.82
01140	Berlin Area	535,524,215.49	206.77
16590	White Lake	523,614,719.62	202.17
08970	Mellen	522,704,929.19	201.82
00420	Arcadia	522,595,338.48	201.78
10140	Riverdale	513,143,778.44	198.13
14130	Southern Door	509,876,632.47	196.86
04050	Eau Claire Area	508,651,280.24	196.39
01170	Birchwood	504,515,038.19	194.79
09000	Melrose-Mindoro	502,997,911.70	194.21
03240	DeSoto Area	499,818,931.06	192.98
02760	Coleman	496,438,670.83	191.68
15360	Viroqua Area	496,411,740.44	191.67
07590	Ladysmith-Hawkins	496,131,425.99	191.56
03690	Dodgeville	496,093,975.16	191.54
08760	Markesan	495,328,419.44	191.25
04960	Galesville-Ettrick-Trempe	488,117,093.04	188.46
03090	Cumberland	486,367,803.23	187.79
08820	Marshfield	484,709,431.51	187.15
17040	Wisconsin Dells	483,626,244.53	186.73
15540	Washburn	482,192,334.69	186.18
09780	Mondovi	482,105,930.60	186.14
09150	Mercer	478,129,648.86	184.61
02790	Colfax	476,843,562.61	184.11
12330	Pulaski Community	474,907,853.08	183.36
07680	Lake Holcombe	472,018,286.76	182.25
14430	Stanley-Boyd Area	471,479,338.83	182.04

00870	Barron Area	467,925,935.96	180.67
06120	Hartford	467,482,573.76	180.50
02160	Campbellsport	462,413,901.29	178.54
11190	Oshkosh Area	461,857,727.70	178.32
10950	Oconto Falls	461,757,545.78	178.29
00016	Blair-Taylor	461,346,148.65	178.13
09870	Montello	459,832,791.41	177.54
15960	Wautoma Area	458,296,398.97	176.95
15870	Waupun	455,393,631.84	175.83
01500	Boscobel Area	454,594,924.31	175.52
02700	Cochrane-Fountain City	450,407,867.34	173.90
08340	Luxemburg-Casco	445,438,118.49	171.98
16410	Westby Area	436,787,306.39	168.64
02490	Chetek	435,741,133.90	168.24
13530	Seymour Community	435,430,727.10	168.12
01350	Bloomer	431,754,451.05	166.70
02730	Colby	427,154,230.42	164.93
06870	Iowa-Grant	422,415,710.18	163.10
02670	Clintonville	420,585,553.74	162.39
10380	Nekoosa	419,024,388.02	161.79
00300	Amery	418,889,501.73	161.73
13170	D C Everest Area	418,574,557.83	161.61
00630	Augusta	418,314,242.10	161.51
03150	Darlington Community	415,666,520.93	160.49
15750	Watertown	414,728,422.63	160.13
00810	Baraboo	414,633,227.50	160.09
01590	Boyceville Community	413,476,990.68	159.64
05580	Goodman-Armstrong	412,633,384.72	159.32
14820	Thorp	411,674,065.67	158.95
13980	Solon Springs	410,878,122.54	158.64
15840	Waupaca	410,590,205.25	158.53
09840	Monroe	410,012,986.60	158.31
11310	Owen-Withee	409,980,415.41	158.29
00900	Bayfield	406,822,798.57	157.08
13710	Shell Lake	404,567,220.74	156.20
16500	Weyauwega-Fremont	402,672,182.69	155.47
13140	Rosholt	400,116,750.35	154.49
10590	New London	399,636,317.97	154.30
10620	New Richmond	396,412,556.91	153.06
13290	Central/Westosha	393,959,973.11	152.11
01470	Bonduel	393,816,212.90	152.05
02040	Cadott Community	393,129,093.72	151.79
04860	Frederic	392,921,575.21	151.71
10770	Norwalk-Ontario-Wilton	389,413,578.63	150.35
00600	Auburndale	389,205,269.97	150.27
05970	Greenwood	388,997,958.94	150.19
13230	Saint Croix Falls	386,671,896.25	149.29
04980	North Crawford	385,121,986.70	148.70
04590	Fennimore Community	383,734,654.54	148.16

12540	Kickapoo Area	383,019,131.61	147.88
00750	Unity	381,516,670.02	147.30
11850	Platteville	380,312,263.21	146.84
16710	Wild Rose	374,629,126.51	144.65
13050	River Falls	372,863,299.43	143.96
07770	Lancaster Community	369,925,853.08	142.83
09990	Mount Horeb Area	369,494,377.08	142.66
07380	Kewaskum	367,995,536.27	142.08
03660	Denmark	366,792,561.79	141.62
10530	New Holstein	364,434,738.26	140.71
06480	Hillsboro	364,097,951.07	140.58
05220	Gibraltar Area	360,836,088.57	139.32
00180	Alma	359,763,644.05	138.91
16650	Whitehall	356,222,068.70	137.54
16680	Whitewater	356,125,778.58	137.50
00210	Alma Center	348,001,653.14	134.36
09660	Mineral Point	347,865,727.48	134.31
05730	Black Hawk	347,767,444.76	134.27
02820	Columbus	346,378,664.03	133.74
06840	Iola-Scandinavia	345,784,485.39	133.51
01560	Bowler	343,029,251.15	132.44
07410	Kewaunee	333,950,422.78	128.94
00570	Athens	331,165,978.33	127.86
08730	Marion	328,930,276.09	127.00
13100	Rosendale-Brandon	328,839,238.91	126.97
16830	Winneconne Community	325,572,398.12	125.70
04200	Eleva-Strum	323,762,279.15	125.01
11940	Plymouth	323,619,993.21	124.95
11130	Parkview	322,269,661.11	124.43
10890	Oconomowoc Area	312,929,713.15	120.82
09570	Milton	310,481,163.68	119.88
02520	Chilton	308,617,889.88	119.16
13470	Seneca	308,373,462.55	119.06
16530	Weyerhaeuser Area	306,020,593.45	118.16
04380	Royall	305,648,180.88	118.01
02340	Cashton	305,637,675.90	118.01
13500	Sevastopol	303,818,548.92	117.31
00960	Beaver Dam	303,375,538.46	117.13
15210	Valders	301,414,132.08	116.38
00720	Baldwin-Woodville Area	301,317,446.89	116.34
14580	Stratford	300,644,294.64	116.08
05520	Glenwood City	297,703,446.21	114.94
10560	New Lisbon	294,907,570.12	113.86
14550	Stoughton Area	294,640,581.45	113.76
11160	Osceola	294,058,688.24	113.54
08250	Loyal	293,380,307.62	113.27
15060	Turtle Lake	292,608,583.90	112.98
01310	Pecatonica Area	292,049,244.95	112.76
12690	Reedsville	291,302,950.97	112.47

04740	Fort Atkinson	291,080,957.62	112.39
14340	Spring Valley	290,985,415.90	112.35
13020	Ripon	289,870,886.21	111.92
02640	Clinton Community	288,635,996.66	111.44
05250	Gillett	287,084,905.89	110.84
08550	Manawa	285,763,427.65	110.33
13890	Siren	285,478,552.74	110.22
08280	Luck	284,419,312.66	109.81
06600	Hortonville	282,471,044.60	109.06
00240	Almond-Bancroft	281,512,012.87	108.69
11710	Phelps	280,134,709.98	108.16
13770	Shiocton	279,497,966.69	107.91
02610	Clear Lake	279,176,697.20	107.79
07440	Kiel Area	277,783,113.82	107.25
07050	Jefferson	275,978,011.16	106.56
07530	LaCrosse	274,671,435.31	106.05
04500	Fall Creek	272,088,562.49	105.05
08670	Marathon City	270,934,638.46	104.61
01230	Wisconsin Heights	270,722,912.84	104.53
04440	Evansville Community	267,260,149.00	103.19
01020	Belmont Community	263,810,850.13	101.86
09750	Mishicot	263,767,101.76	101.84
01740	Brodhead	262,307,465.58	101.28
02880	Cornell	261,300,165.85	100.89
12360	Racine	261,291,836.12	100.89
16290	West Bend	261,187,556.50	100.85
01890	Burlington Area	259,508,566.47	100.20
04680	Fond du Lac	259,429,999.13	100.17
00330	Tomorrow River	258,966,742.65	99.99
02400	Cassville	258,893,033.18	99.96
10920	Oconto	258,124,033.75	99.66
16470	Weston	258,095,813.63	99.65
08700	Marinette	256,632,050.02	99.09
06540	Holmen	256,479,953.80	99.03
03640	Delavan-Darien	256,011,528.40	98.85
08190	Lodi	253,488,029.31	97.87
06810	Independence	252,128,104.64	97.35
12120	Poynette	251,659,082.01	97.17
14880	Tigerton	251,082,879.29	96.94
08880	Mayville	250,528,259.10	96.73
09600	Milwaukee	250,146,447.88	96.58
13830	Shullsburg	249,710,893.50	96.41
05820	Green Bay Area	248,243,083.88	95.85
16350	West Salem	247,868,818.56	95.70
16020	Wauzeka-Steuben	246,884,569.90	95.32
07650	Lake Geneva-Genoa City	246,858,920.71	95.31
05370	Gilmanton	246,853,500.01	95.31
10980	Omro	246,623,129.05	95.22
17130	Wonewoc-Union Center	246,235,798.76	95.07

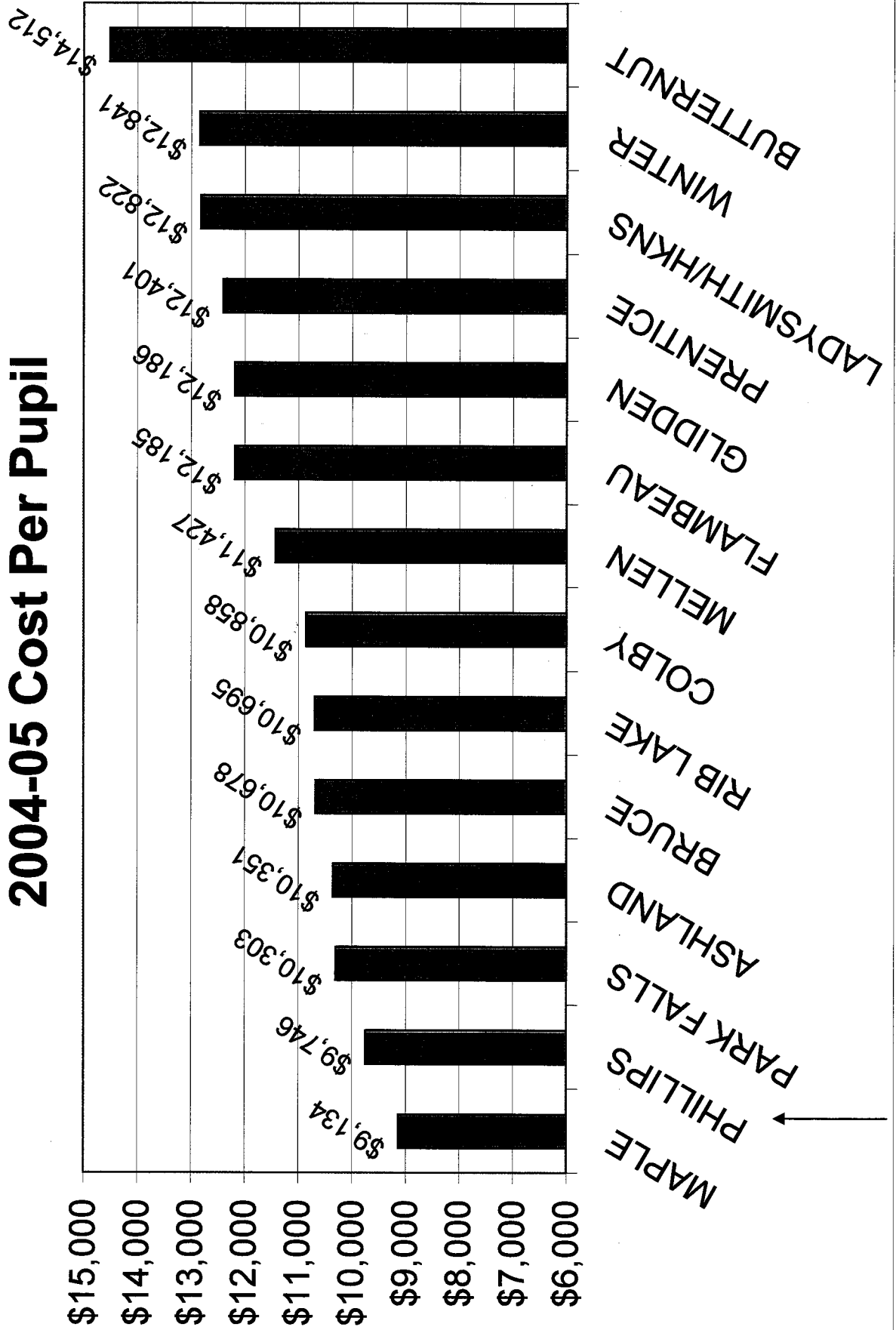
04350	Elmwood	245,426,854.33	94.76
08610	Manitowoc	241,172,752.50	93.12
11580	Pepin Area	239,105,345.87	92.32
11370	Pardeeville Area	238,613,079.76	92.13
00780	Bangor	238,324,160.11	92.02
04020	East Troy Community	237,874,564.99	91.84
12150	Prairie du Chien Area	236,384,671.41	91.27
12450	Random Lake	236,057,492.91	91.14
03180	DeForest Area	234,972,761.95	90.72
12300	Princeton	230,778,174.48	89.10
04230	Elk Mound Area	230,627,646.32	89.05
04110	Edgerton	230,171,207.50	88.87
12180	Prairie Farm	229,308,270.05	88.54
06960	Ithaca	228,268,617.41	88.14
10440	New Auburn	227,782,113.95	87.95
07860	Lena	227,186,866.69	87.72
04290	Elkhorn Area	225,711,538.09	87.15
15600	Waterford	225,078,086.59	86.90
10060	Mukwonago	225,038,563.21	86.89
07320	Kenosha	224,589,781.42	86.71
11610	Peshtigo	224,533,769.38	86.69
11100	Oregon	224,494,344.84	86.68
15720	Waterloo	222,991,233.71	86.10
07020	Janesville	221,421,857.60	85.49
06060	Saint Croix Central	220,124,389.77	84.99
07260	Dodgeland	218,616,714.51	84.41
03510	Kettle Moraine	216,081,419.98	83.43
02070	Cambria-Friesland	215,565,810.63	83.23
00450	Argyle	215,435,037.52	83.18
15150	Union Grove	214,842,825.77	82.95
11880	Plum City	212,599,026.00	82.08
04080	Edgar	210,926,312.84	81.44
09510	Middleton-Cross Plains	209,923,895.80	81.05
14190	Spencer	208,661,480.58	80.56
11350	Palmyra-Eagle Area	208,124,700.20	80.36
10500	New Glarus	205,736,279.78	79.44
14640	Sun Prairie Area	205,301,521.89	79.27
17190	Wrightstown Community	205,189,802.85	79.22
03030	Cuba City	203,987,357.08	78.76
13950	Slinger	203,650,664.49	78.63
12090	Potosi	203,539,837.74	78.59
07710	Lake Mills Area	201,755,057.93	77.90
10320	Neenah	200,246,139.11	77.32
12990	Rio Community	196,344,540.09	75.81
15480	Big Foot	196,170,556.93	75.74
04920	Freedom Area	194,151,741.82	74.96
05640	Granton Area	191,684,443.48	74.01
08220	Lomira	190,760,213.81	73.65
12240	Prescott	189,982,102.19	73.35



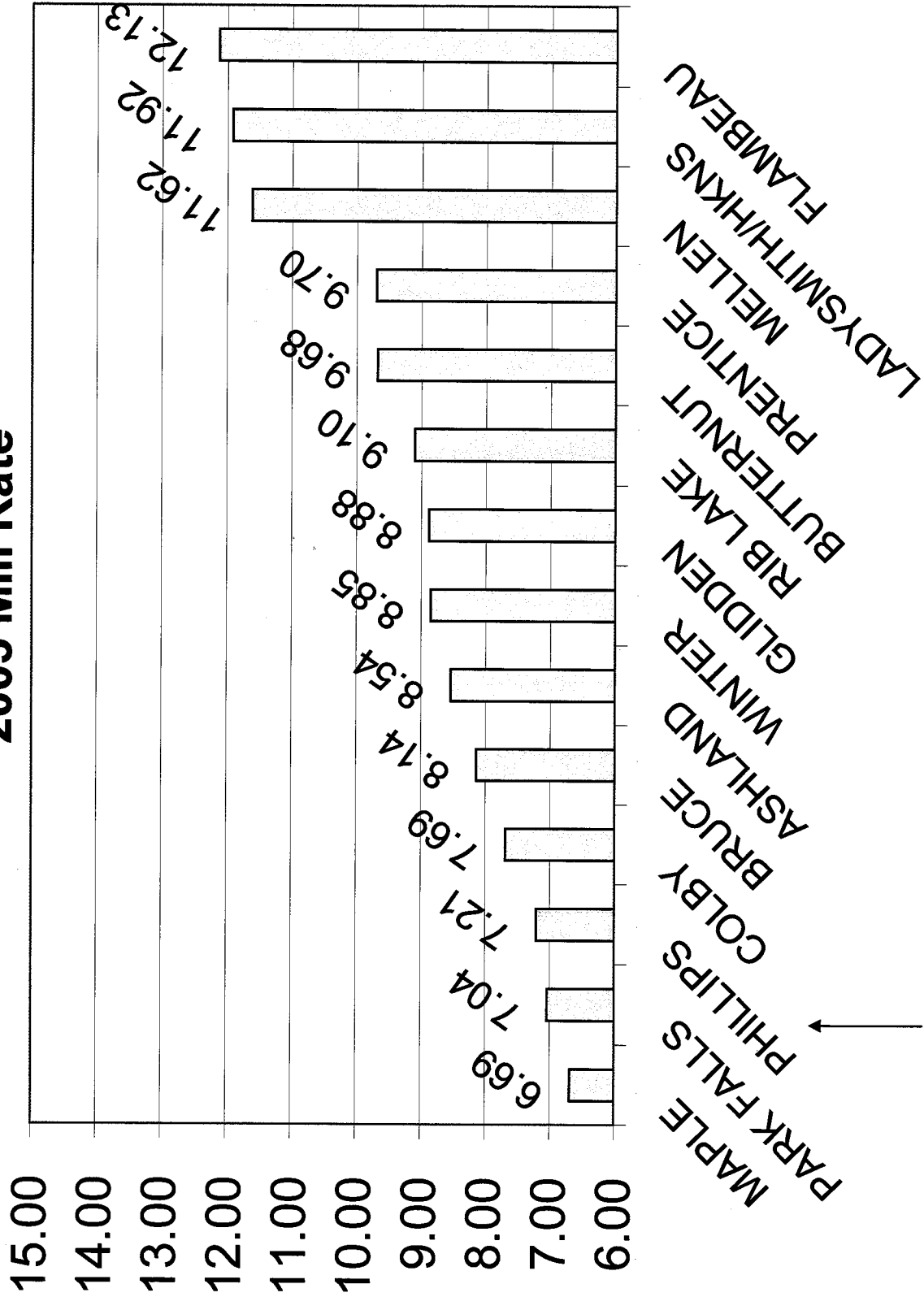
00990	Belleville	187,420,770.63	72.36
06420	Highland	186,820,221.48	72.13
10680	Niagara	184,810,556.17	71.36
06690	Hudson	183,592,112.98	70.89
15780	Waukesha	183,244,959.00	70.75
07560	LaFarge	180,628,165.41	69.74
07290	Kaukauna Area	180,378,559.98	69.64
08520	Madison Metropolitan	180,271,436.15	69.60
02130	Cameron	178,344,903.54	68.86
00150	Algoma	176,949,285.20	68.32
00120	Albany	175,846,716.76	67.89
06180	Arrowhead	175,187,973.47	67.64
00840	Barneveld	175,027,545.88	67.58
06450	Hilbert	173,247,716.52	66.89
02100	Cambridge	169,066,785.29	65.28
03210	DePere	167,511,064.44	64.68
09900	Monticello	164,245,015.22	63.42
04890	Northern Ozaukee	163,106,685.05	62.98
01680	Brillion	162,772,047.22	62.85
10860	Oakfield	161,586,071.06	62.39
14520	Stockbridge	159,594,773.40	61.62
11970	Port Edwards	159,024,234.14	61.40
12420	Randolph	157,770,722.33	60.92
06300	Southwestern Wisconsin	155,620,929.07	60.09
14010	Somerset	154,823,703.54	59.78
04260	Elkhart Lake-Glenbeulah	153,162,521.24	59.14
02580	Clayton	148,771,711.00	57.44
05160	Germantown	148,726,140.91	57.42
15330	Verona Area	148,121,797.18	57.19
13680	Sheboygan Falls	146,137,364.75	56.42
15810	Waunakee Community	145,860,167.22	56.32
08790	Marshall	145,573,030.76	56.21
07230	Juda	141,795,379.15	54.75
06570	Horicon	141,101,831.00	54.48
06630	Howard-Suamico	138,027,201.99	53.29
06780	Hustisford	136,254,553.46	52.61
13650	Sheboygan Area	133,825,451.93	51.67
06660	Howards Grove	133,353,277.92	51.49
04530	Fall River	125,974,233.25	48.64
16320	West De Pere	122,862,877.47	47.44
09130	Mequon-Thiensville	120,079,229.98	46.36
00390	Appleton Area	115,207,656.97	44.48
10170	Muskego-Norway	113,059,396.57	43.65
07170	Johnson Creek	110,668,617.90	42.73
00030	Abbotsford	107,731,110.68	41.60
03270	Deerfield Community	104,370,871.66	40.30
11070	Oostburg	103,838,545.64	40.09
02430	Cedar Grove-Belgium Area	98,709,410.37	38.11
06030	Hamilton	98,258,798.28	37.94

16770	Wilmot UHS	94,592,941.68	36.52
02460	Cedarburg	92,058,644.58	35.54
10470	New Berlin	89,697,877.91	34.63
10740	North Fond du Lac	86,688,517.52	33.47
10830	Oak Creek-Franklin	86,265,245.36	33.31
01770	Elmbrook	83,831,381.23	32.37
01110	Benton	83,674,652.70	32.31
05880	Green Lake	81,741,092.32	31.56
01080	Beloit Turner	81,632,736.71	31.52
12000	Port Washington-Saukville	79,526,892.23	30.71
04830	Franklin	75,366,340.82	29.10
15120	Two Rivers	71,759,375.49	27.71
07470	Kimberly Area	69,203,493.01	26.72
15570	Washington	66,252,158.35	25.58
09810	Monona Grove	63,552,877.53	24.54
08910	McFarland	62,646,233.64	24.19
09060	Menomonee Falls	58,452,790.57	22.57
05610	Grafton	54,461,577.61	21.03
01050	Beloit	43,308,943.19	16.72
05490	Nicolet	42,879,630.71	16.56
11640	Pewaukee	39,764,204.12	15.35
00270	Altoona	38,260,879.72	14.77
11010	Onalaska	36,605,924.78	14.13
16260	West Allis	35,744,729.91	13.80
15990	Wauwatosa	34,297,754.49	13.24
16740	Williams Bay	27,771,369.96	10.72
07500	Kohler	27,077,541.87	10.45
14610	Sturgeon Bay	26,150,548.48	10.10
00540	Ashwaubenon	26,102,580.79	10.08
09030	Menasha	25,160,488.76	9.71
06000	Whitnall	21,203,067.92	8.19
05940	Greenfield	19,099,000.03	7.37
05910	Greendale	14,518,401.31	5.61
14040	South Milwaukee	12,396,452.20	4.79
03060	Cudahy	12,300,792.94	4.75
01800	Brown Deer	11,397,572.01	4.40
08160	Little Chute Area	7,690,325.30	2.97
13260	Saint Francis	6,555,881.56	2.53
16620	Whitefish Bay	5,548,342.18	2.14
13800	Shorewood	4,144,881.99	1.60
10710	Norris	2,876,083.47	1.11

# 2004-05 Cost Per Pupil



# 2005 Mill Rate



**Question for Voters on September 13, 2005 Special**

Shall the School Board of the School District of Phillips be authorized to exceed the revenue limit under Section 121.91 of the Wisconsin Constitution beginning with the 2005-06 school year on a non-recurring basis for a period of five years by an amount of not to exceed \$830,000 each year for the purpose of paying the cost of school district operation and maintenance expenses in the 2006-07 school year and thereafter as provided in the foregoing resolution?

Yes

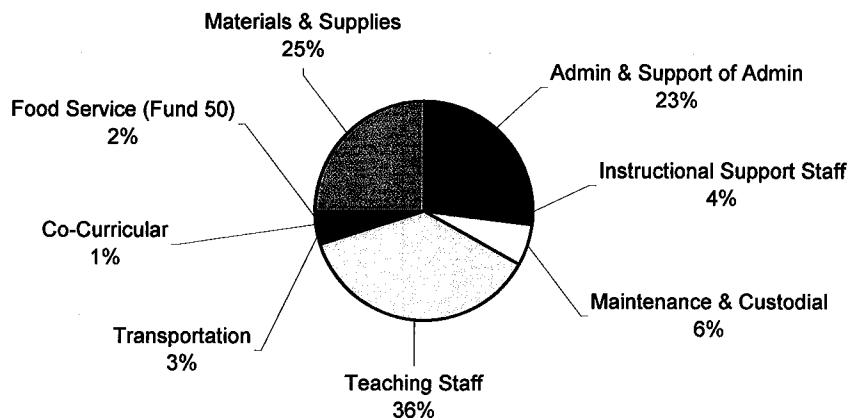
No



## BUDGET CUTS from 2002 to 2007

	BUDGET YEAR					
	2002-03	2003-04	2004-05	2005-06	2006-07	
<b>Staffing Changes/Reductions:</b>						
Administration & Support of Admin	(129,262)	(84,587)	(200,888)	0	(195,358)	(6)
Instructional Support Staff	(8,269)	(6,553)	0	0	(87,046)	(1)
Maintenance & Custodial	(37,274)	0	(39,329)	(32,967)	(52,810)	(1)
Teaching Staff	(196,281)	(226,352)	(148,778)	(59,700)	(343,886)	(9)
Transportation - Drivers	(28,205)	(25,378)	1,806	0	(23,765)	(0)
Co-Curricular	0	0	(3,160)	0	(12,460)	(0)
Food Service (Fund 50)	(26,784)	6,613	0	(14,462)	(7,927)	(0)
<b>Total staffing (salary and benefits)</b>	<b>(426,075)</b>	<b>(336,257)</b>	<b>(390,349)</b>	<b>(107,129)</b>	<b>(723,252)</b>	<b>(1,9)</b>
<b>Purchased services, Supplies, and Equipment for all departments</b>	<b>49,303</b>	<b>(356,476)</b>	<b>(186,340)</b>	<b>(85,200)</b>	<b>(79,825)</b>	<b>(6)</b>
<b>TOTALS</b>	<b>(376,772)</b>	<b>(692,733)</b>	<b>(576,689)</b>	<b>(192,329)</b>	<b>(803,077)</b>	<b>(2,6)</b>

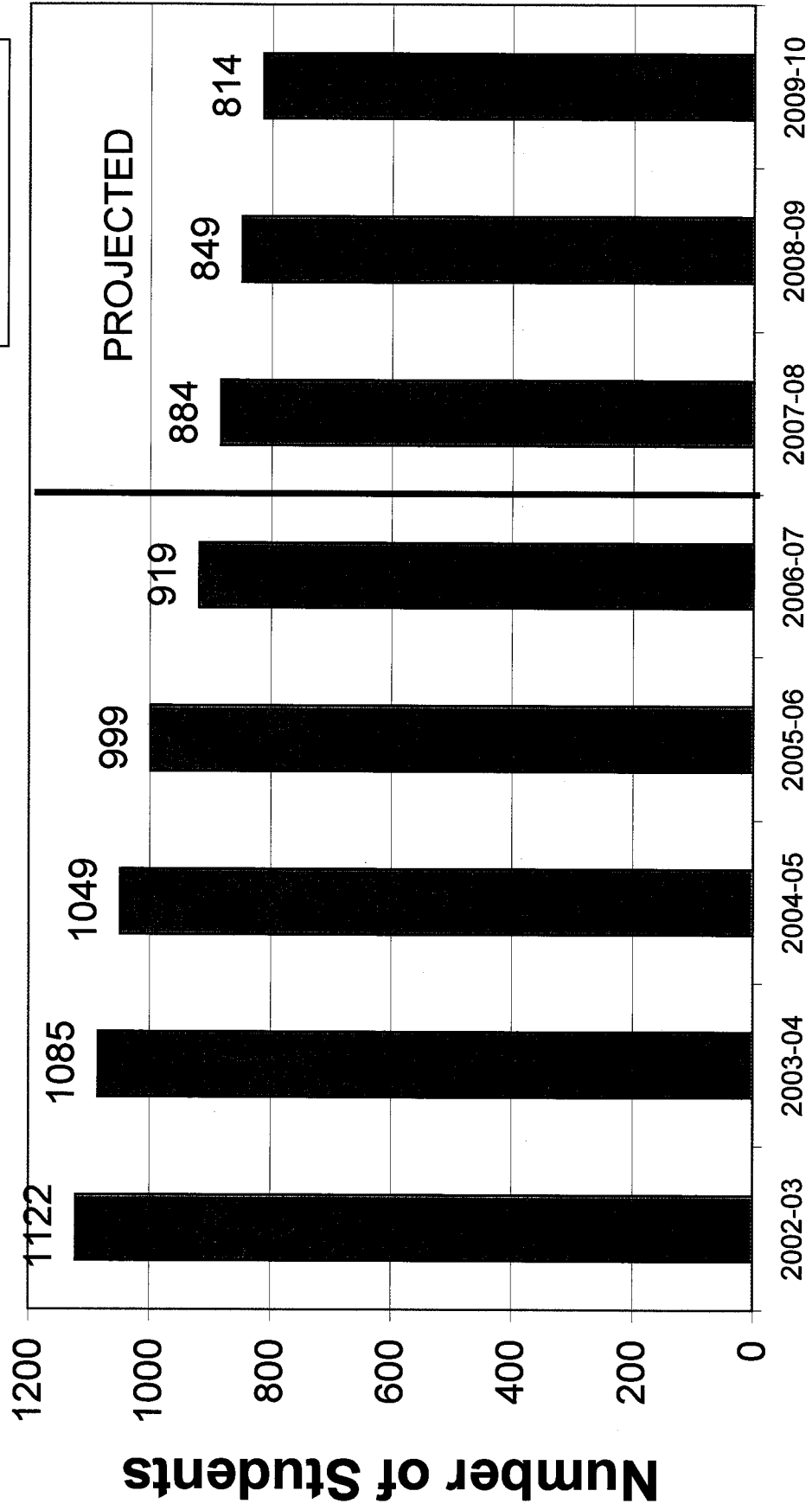
**Percent of Total Reductions**



Rolling Average  
5 year - 1035  
3 year - 989

## School District of Phillips Declining Student Enrollment

18% reduction in  
students over 5  
years

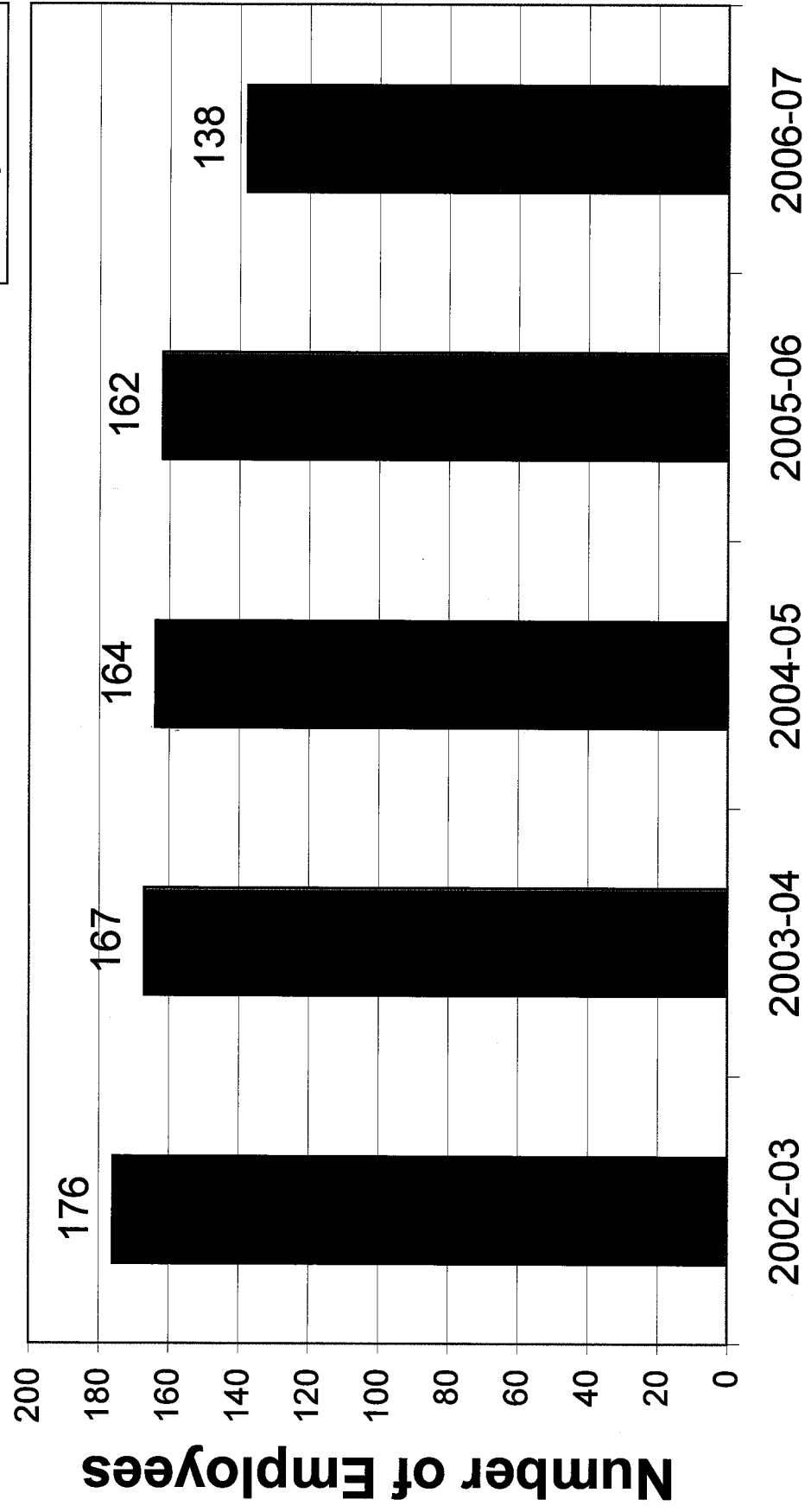




# School District of Phillips

## Decline in Number of District Employees

22% reduction  
in staff over  
5 years



### School District Property Tax Comparison - 1992 to 2003

	Property taxes levied <b>1992</b> , collected 1993						Levied <b>2003</b> , collected 2004			% Chg
	State	County	Town	School	Tech	Total	School	Total	School %	
T CATAWBA	1,134	52,438	10,000	96,904	9,751	170,226	158,173	343,984	46%	-11%
T ELK	7,344	339,695	87,423	625,474	63,165	1,123,101	750,232	1,783,621	42%	-14%
T EMERY	1,460	67,552	0	124,382	12,561	205,956	212,358	467,421	45%	-15%
T FLAMBEAU	2,992	138,380	43,889	254,796	25,731	465,787	495,067	1,118,571	44%	-10%
T GEORGETOWN	620	28,682	7,000	54,827	5,333	96,462	92,616	200,143	46%	-11%
T HACKETT	1,242	57,432	4,499	108,975	10,679	182,828	249,109	489,413	51%	-9%
T HARMONY	995	46,012	4,600	84,722	8,556	144,885	162,905	384,863	42%	-16%
T KENNAN	1,379	63,763	20,001	125,388	11,857	222,387	188,423	431,981	44%	-13%
T WORCESTER	8,747	404,597	56,235	744,978	75,234	1,289,791	1,003,839	2,210,208	45%	-12%
V CATAWBA	494	22,810	6,200	42,053	4,247	75,804	38,435	85,618	45%	-11%
V KENNAN	418	19,319	7,001	35,618	3,597	65,953	38,221	83,975	46%	-8%
C PHILLIPS	8,122	362,473	395,397	691,742	69,858	1,527,591	448,783	1,878,867	24%	-21%
						<b>Average</b>		<b>Average</b>	<b>43%</b>	<b>-13%</b>

In general, in 1992, the school portion of the municipality's taxes averaged 56%. In 2003, that average was 43% of the total. **An average decrease of 13%.**

Two municipalities (shaded areas) actually experienced decreasing dollar amounts for the school portion of taxes: Village of Catawba and the City of Phillips.

**SCHOOL DISTRICT OF PHILLIPS  
BUDGET FORECASTING SUMMARY**

10/8/2006

	Actual	Budget	Forecast	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Average Membership - 3 yr rolling average	1,043	1,001	969	938	909	882	857		
Per member increase - CPI + 3% (if this level is same)	300	300	300	300	300	300	300		
Per Member Max Revenue	8,100	8,400	8,700	9,000	9,300	9,775	10,075		
Revenue Limit	8,446,300	8,408,400	8,430,300	8,442,000	8,453,700	8,621,550	8,634,275		
Non Recurring Adjustment	<u>234,900</u>	<u>268,800</u>	<u>208,800</u>	<u>207,000</u>	<u>204,600</u>	<u>195,500</u>	<u>191,425</u>		
Total Revenue Limit	8,683,200	8,677,200	8,639,100	8,649,000	8,658,300	8,817,050	8,825,700		
Other Revenue	819,928	865,983	800,000	800,000	750,000	750,000	750,000		
Estimated Revenues	9,503,128	9,543,183	9,439,100	9,449,000	9,408,300	9,567,050	9,575,700		
Estimated Expenditures	<u>9,254,311</u>	<u>9,230,014</u>	<u>9,645,365</u>	<u>10,079,406</u>	<u>10,532,979</u>	<u>11,006,963</u>	<u>11,502,277</u>		
Budget Deficit	248,817	313,169	(206,265)	(630,406)	(1,124,679)	(1,439,913)	(1,926,577)		
Ending fund balance	2,382,408	2,695,577	2,489,312	1,858,906	734,227	(705,687)	(2,632,264)		

**Expenditure Reductions**

Expenditures with reductions to preserve fund balance	9,254,311	9,230,014	9,645,365	9,875,631	10,163,284	10,463,882	10,778,007		
Budget Deficit	248,817	313,169	(206,265)	(426,631)	(754,984)	(896,832)	(1,202,307)		
Remaining fund balance	2,382,408	2,695,577	2,489,312	2,257,681	1,652,696	905,864	(146,443)		
Fund Balance - Percent of expenses	26%	29%	26%	23%	16%	9%	-1%		

**With Expenditures Reduced:**

Additional budget reductions needed	0	0	0	0	0	0	0		
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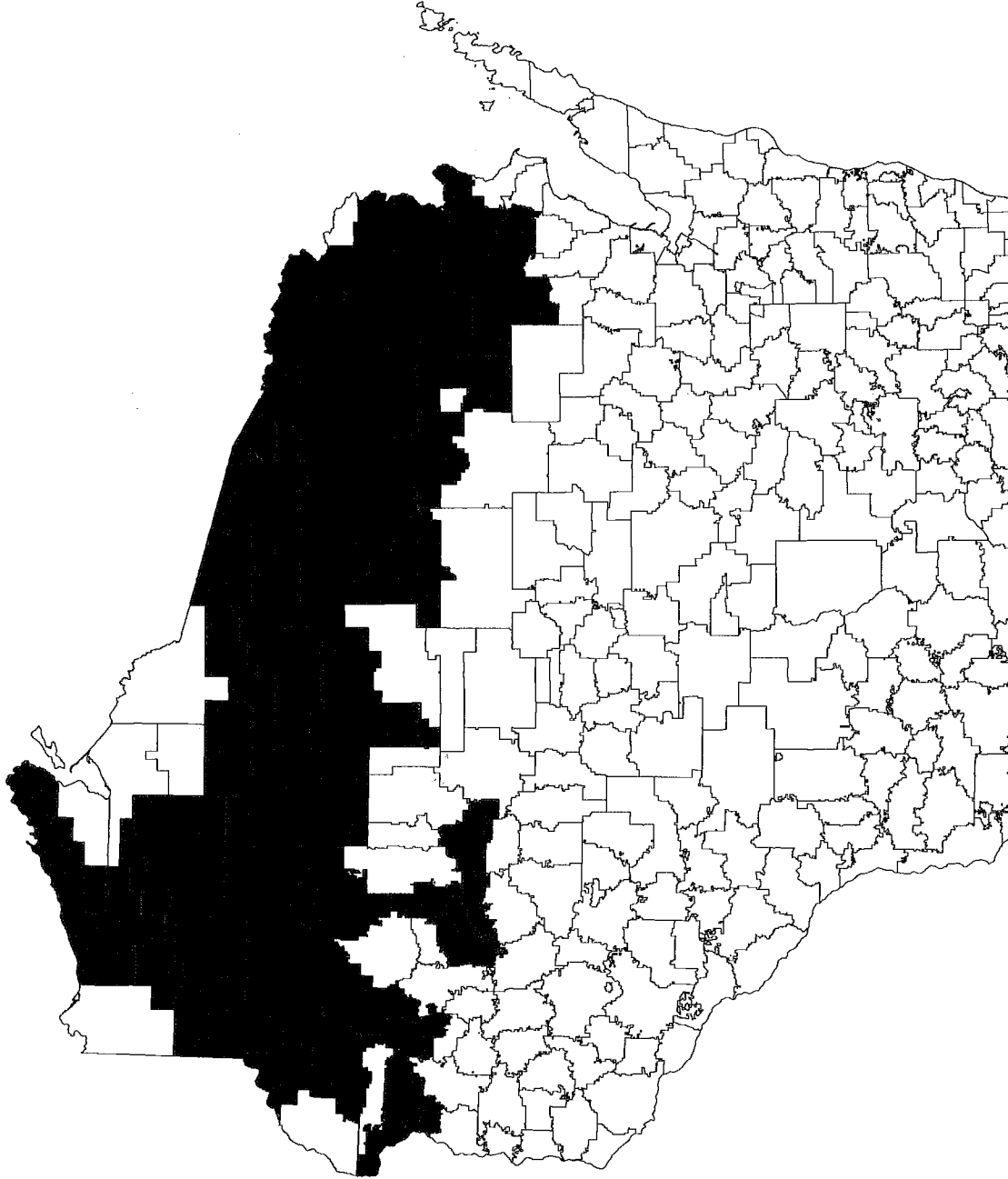
**Then expenditures would be**

Budget Deficit	248,817	313,169	(11,265)	(276,631)	(604,984)	(746,832)	(1,052,307)		
Fund Balance - Percent of expenses	26%	29%	28%	25%	18%	10%	0%		

**Beyond 2006-07, assumptions are based upon current statutory requirements and Revenue Limit Rules.**

## **B. The “Lake Effect” in Northern Wisconsin**

The northern lake belt is a group of 48 rural districts with relatively low incomes for all-year residents and declining enrollments. At the same time, they have high (and rapidly rising) property values because of demand for vacation lake properties. The districts identified here have both low incomes (below the state median) and low state aid (either per-pupil state aid or state aid as a percent of revenue is below the state median).



## Part IV. A Look at Student Density and the “Lake Effect”

### A. Student Density

Student density is a defining geographic feature, the number of students per square mile. Rural districts have in common low student density because rural districts cover large territories but have relatively few students.

To show how density as a structural feature affects the make-up and operation of rural school districts, the following charts divide the state’s 368 K-12 districts into 10 parts or **deciles**, based on student density. Each decile includes 10% of the state’s K-12 districts.

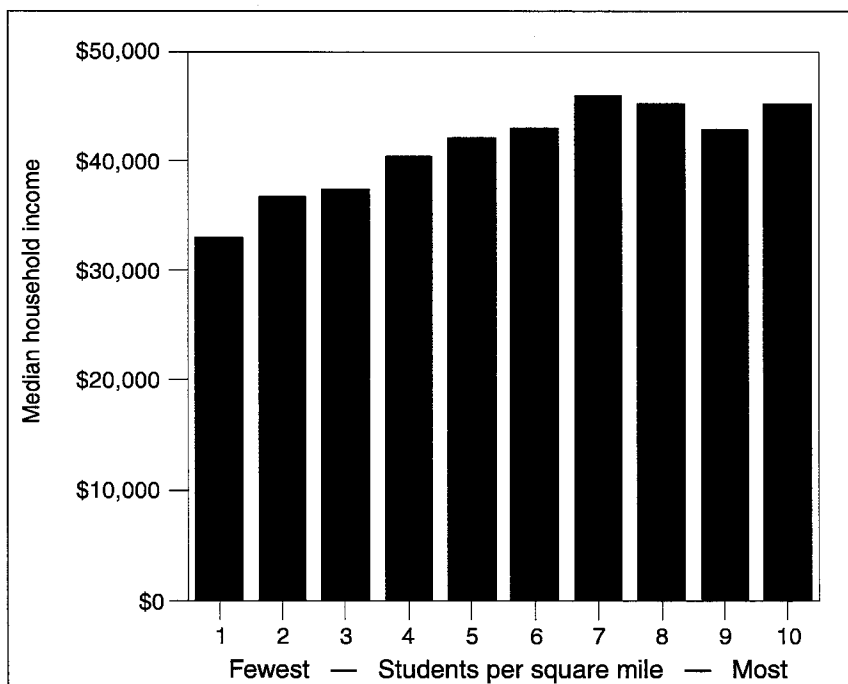
The first decile – at the far left of charts – includes the 10% of districts with the lowest density, the fewest students per square mile. These are extremely rural.

The tenth decile – at the far right – includes the 10% of districts with the highest density, the most students per square mile. These are urban districts or suburban districts very close to larger cities.

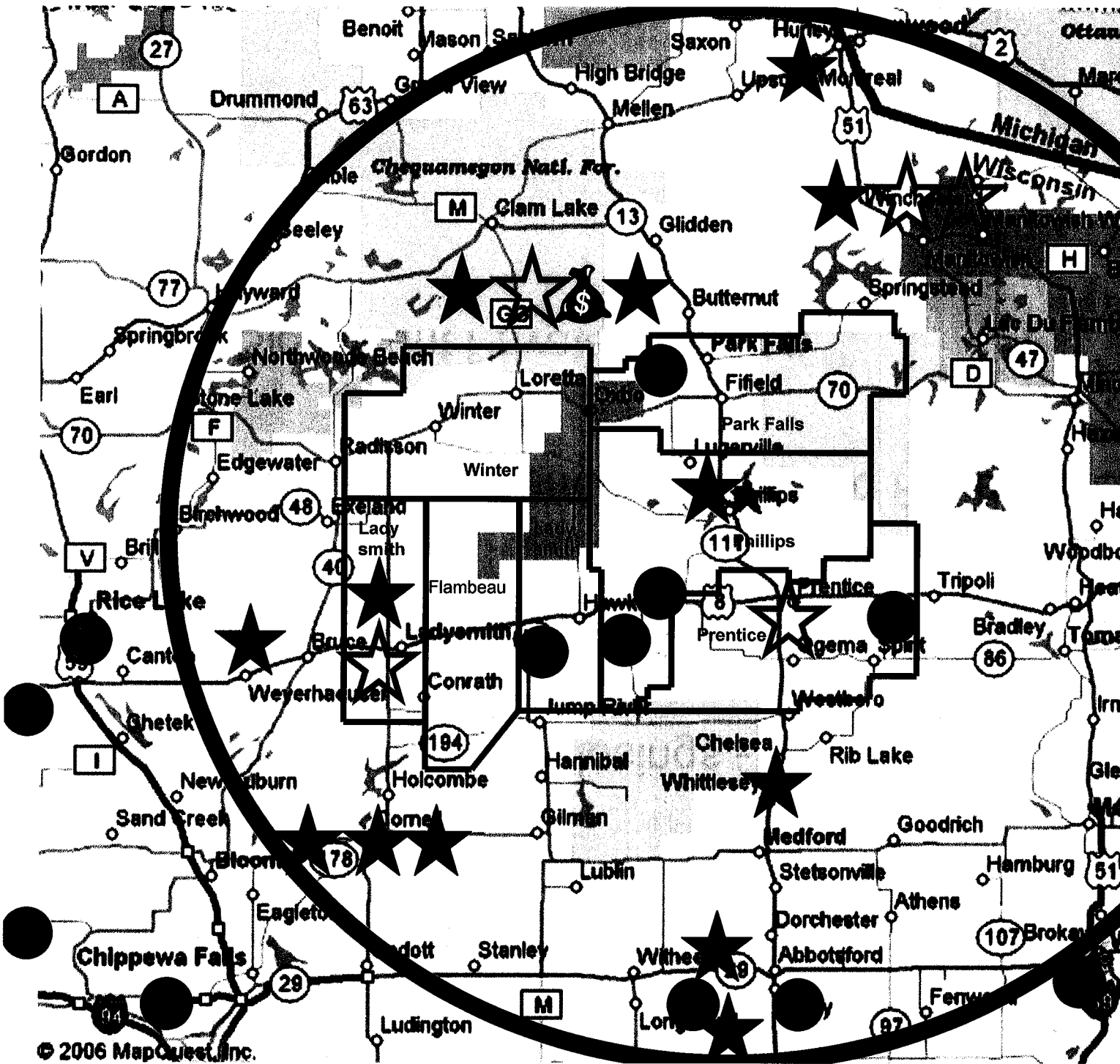
#### 1. Districts with the lowest density have the lowest incomes

Median income in the first decile – the least-dense rural districts – is \$33,017, compared with \$45,176 in the most-dense districts. In the 109 districts in the three lowest deciles of density, median household incomes are less than \$37,500. In three of the four most-dense districts, median incomes exceed \$45,000.

Median household income, by density decile



Sources: District Demographic Data throughout for density, Wis. Dept. Public Instruction. <http://www.dpi.state.wi.us/dpi/dfm/sfms/demograf.html>. Median household income, U.S. Census Bureau and U.S. National Center for Education Statistics, Table P53. <http://nces.ed.gov/surveys/sdds/c2000.asp>



# 2002-2006, 60 Mile Radius of Phillips

● Public School Closings - 11

★ Failed Referendum to exceed Revenue Limits - 18

☆ Passed Referendum to exceed Revenue Limits - 6

💰 Significant Private Donation