

*School District of the*  
**Menomonie Area**

**ANNUAL MEETING  
2022-2023**



# Strategic Plan 2019-2024

## PILLAR 1 Career, College and Life Ready Graduates

### COMMITMENT

We will ensure that all students will be prepared for success upon graduation.

### STRATEGIES

21st Century Learning  
Personalized and Differentiated Instruction  
Academic and Career Pathways for Relevance and Engagement

### ACTIONS / DELIVERABLES

- Create a *Profile of a Graduate* and employ it to increase understanding of and commitment to graduate expectations.
- Design course sequences and career exploration experiences to build an academic and career plan (ACP) for each student to successfully transition upon graduation.
- All students will have personalized college/ career/life-based learning experiences (e.g. internship, co-op opportunity, job shadow, Career and Technical Student Organizations (CTSO), dual credit, simulation) by graduation.
- Integrate 21st Century skills throughout the curriculum PK-12 (learning skills, life skills, literacy skills).
- Extend student digital learning capabilities to personalize learning while also promoting digital citizenship.

## PILLAR 2 Student Social and Emotional Wellness

### COMMITMENT

We will assist all students to be healthy and well, so they can learn, thrive, and reach their goals.

### STRATEGIES

Social Emotional Learning (SEL) Curriculum  
Professional Development for Staff  
Mental Health Services and Resources

### ACTIONS / DELIVERABLES

- Implement K-12 SEL curriculum with common expectations for instructional delivery at all levels.
- Provide personalized supports for all learners.
- Provide differentiated, sustained, and ongoing SEL professional development for all faculty and staff.
- Be a strong conduit for student mental health resources, thereby creating a clearer pathway to attain services.

## PILLAR 3 Our Talented Workforce

### COMMITMENT

We will ensure our staff is engaged, valued, and able to support our students to reach their goals.

### STRATEGIES

Hiring and Retaining High-Quality Staff  
Professional Development  
Employee Engagement and Recognition

### ACTIONS / DELIVERABLES

- Leverage annual staffing plan to hire staff that meet the changing needs of students and community.
- Expand master's degree cohort with UW-Stout.
- Expand mentoring program.
- Review compensation plans using three-year cycle to maintain competitive employee salary/benefits.
- Address substitute teacher availability and recognition.
- Formalize the PD planning process that involves and engages all staff in identifying differentiated PD interests and needs.
- Focus PD in key areas: SEL/trauma-sensitive practices, 21st Century learning, personalized and differentiated learning.
- Increase employee engagement.

## PILLAR 4 Parent and Community Partnerships

### COMMITMENT

We will ensure that all parents are provided opportunities to be involved and engaged in their child's learning.  
We will enhance and develop strong partnerships that support student learning.

### STRATEGIES

Parent Engagement  
Sustaining and Growing Community Partnerships to Better Serve our Students  
Support for Parents in Need

### ACTIONS / DELIVERABLES

- Implement a system to identify parent satisfaction and engagement.
- Implement a more user-friendly website.
- Implement a multi-tier parent communication and engagement plan to better meet family needs.
- Increase high quality community partnership opportunities.
- Implement a system to help families in need access available school and community resources.

## PILLAR 5 Facilities and Operations

### COMMITMENT

We will ensure we are stewards of our community's resources while offering efficient and effective learning spaces for students.

### STRATEGIES

Maintain and Enhance a Safe Learning and Working Environment  
Maintain Buildings and Grounds  
21st Century Learning Spaces

### ACTIONS / DELIVERABLES

- Construct secure entrances at Oaklawn Elementary School, Menomonie Middle School, and Knapp Elementary School.
- Traffic study/analysis conducted at schools where needed (Wakanda Elementary School, Menomonie Middle School, and Oaklawn Elementary School).
- Implement energy management policy.
- Allocate resources to implement 30-Year Maintenance Plan.
- Update 30-Year Maintenance Plan.
- Create a facility plan to identify future facility needs based on enrollment projections, programming needs (EC/4K/special education, environmental site) and 21st Century learning opportunities.

The School District of Menomonie Area, by embracing the unique needs and using the strengths of our diverse community, is dedicated to preparing **ALL** students to become lifelong learners, caring individuals, and responsible citizens.

# Superintendent's Message

August 22, 2022



Dear Citizens, Friends, and Neighbors:

Despite some continued challenges with the COVID-19 pandemic, the 2021-2022 school year included many wonderful accomplishments by the students and staff in the School District of the Menomonie Area. Many district operations were returned to “normal”, and students were provided with a full slate of academic and extracurricular programming opportunities. Attendance at plays, concerts, and sporting events returned to pre-pandemic levels, and the high school ended the school year by hosting a terrific graduation ceremony.

During the 2022-2023 school year, the school district will continue to focus on core values as the faculty, staff, and administrative team work to achieve our mission of preparing ALL students to become lifelong learners, caring individuals, and responsible citizens. The productive engagement of community partners continues to be a priority in the SDMA as work continues toward a shared vision, while being mindful of the finances of our organization. This year, the school district leadership team, faculty, and staff will continue working on the goals set forth by the district’s strategic plan focused on Career, College, & Life Ready Graduates; Student Social and Emotional Wellness; Our Talented Workforce; Parent and Community Partnerships; and Facilities & Operations.

While the school district continues to have success employing a terrific staff that is extremely competent, caring, and committed to the success of our children, small candidate pools make it more important than ever to recruit and retain highly qualified teachers and staff members. Compensation plans for faculty and staff members in the SDMA include unprecedented increases for the 2022-2023 school year, and the district will be focusing much of this year’s in-service time onboarding new staff members and collaborating with staff to prioritize a positive climate and culture in our schools.

As with all areas in the SDMA, school officials continue to emphasize responsible decision-making and planning for the future when considering school district finances. District leaders will work to once again balance the budget, while prioritizing services directly impacting the classroom. Under the school board’s direction, the district

continues to update a 30-year capital improvement plan for keeping our school district facilities and systems functioning in good repair without relying on the hope of a future referendum. For the sixth year in a row, the school district's self-insured medical insurance fund continues to maintain an adequate balance without needing to increase premiums.

Preliminary budget figures demonstrate a planned deficit for the 2022-2023 budget, but it can be expected that changes will be made during the year to minimize any shortfalls. Both revenue and general fund expenditures are set to increase in the 2022-2023 budget. The tax levy for school district operations, debt service, and community service is projected to be \$16,697,399, a decrease of 1.60% compared to a tax levy of \$16,968,863 from 2021-2022. State revenues are projected to account for 59% of the total budget in 2022-2023, which is an increase over the previous year. The projected tax rate for 2022-2023 is \$7.58 per \$1,000 of equalized value, which would be a decrease of \$0.13 from the actual mill rate of \$7.71 a year ago. At this time, an expected increase in district property values has not been factored in, so if reported property values continue to trend upward, it is likely that the mill rate will decrease further. It should be noted, however, that individual tax rates will vary for each property owner depending upon where one lives and the full or partial values of the assessment.

While successfully managing operations and maintaining the fiscal health of our school district continues to be important, our greatest priority is the success of our children. Our school district continues to enjoy many great examples of success in the classroom, in athletics, and in many co-curricular activities. Much of this success can be directly attributed to our wonderful staff and the partnerships that our school district enjoys with parents, families, local businesses, UW-Stout, and our community. Graduates continue to leave MHS well prepared for opportunities in the workforce, military, or other institutions of higher education, and many of our school district alumni return to call the Menomonie area their home. It truly is a wonderful time to be a Menomonie Mustang!

Joseph E. Zydowsky, PhD  
District Administrator



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## Welcome to the Annual Meeting

Welcome to the Annual Meeting of the School District of the Menomonie Area. The annual meeting plays a special role in the governance of the school district. Electors in the district have special powers reserved to them as a body at the Annual Meeting. State statutes set forth the basic requirements for holding the Annual Meeting and outline the powers of the electors at the Annual Meeting. (Wisconsin Statutes 120.08, 120.09, 120.10, 120.11)

The Annual Meeting provides district residents with an opportunity to focus their attention and comments on the operation of the school district. Electors should also note that the Board of Education, at each regularly scheduled meeting, has a place on the agenda for community communications. One need not wait, however, until the Annual Meeting or a regular meeting to discuss matters with the Board of Education. Individual board members are always available for discussions.

Even though specific powers are granted to the Annual Meeting, the powers of the Annual Meeting for action are also limited. The school board is charged by the statute with the care, control, and management of the property and affairs of the school district. The electors, for example, do not have the power at the budget hearing to amend the budget as proposed, nor to approve or disapprove such budget. That responsibility remains with the school board.

The Board of Education and school administration have outlined the necessary action at the Annual Meeting required by statute. Other matters may come up for action under new business and votes may be taken; however, the action is advisory only upon the Board of Education. As elected members from the electorate, the board hears points of view prior to implementing or changing school policy; however, they have the final responsibility to operate and manage the schools.

## Our Mission...

**Preparing ALL students to become lifelong learners,  
caring individuals, and responsible citizens.**

## Our Core Values

We value **Integrity**; therefore, we will...

- Be honest
- Be courageous
- Be responsible
- Be accountable

We value **Respect**; therefore, we will...

- Honors others and self
- Protect
- Listen
- Appreciate

We value **Community**; therefore, we will...

- Care
- Serve
- Unite
- Be loyal
- Celebrate

We value **Excellence**; therefore, we will...

- Nurture growth
- Be our best
- Expect the best

We value **Trust**; therefore, we will

- Share
- Be reliable
- Be consistent
- Follow through



## Our Vision

What We Intend to Create (adopted 2010 – Board of Education Goal-setting Process)

- Strong partnerships with students, families, and the community in order to increase trust and shared responsibility.
- The alignment of district fiscal resources with established priorities
- A high quality, well-rounded educational experience to all students that is rigorous, culturally relevant, healthful, and engaging.
- ALL students performing at or above grade level in all academic areas.
- Graduates prepared for college, career, and life in the 21st century.
- Systems that will provide a diverse staff of competent, dedicated, and caring professionals.

# Members of the Board of Education

## SCHOOL DISTRICT OF THE MENOMONIE AREA School Board Members for 2022-2023

### AMY RIDDLE-SWANSON

Board Member  
1331 Mathews Street  
Menomonie, WI 54751  
715-309-8939 (cell)  
amy\_riddle-swanson@msd.k12.wi.us

### MARK HILLMAN

Board Member  
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Menomonie, WI 54751  
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### RACHEL HENDERSON

Board Treasurer  
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Menomonie, WI 54751  
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### CHARLIE SCHNEIDER

Board President  
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### KARL PALMER

Board Vice-President  
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### ABE SMITH

Board Clerk  
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### ANGIE SKILLINGS

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angela\_skillings@msd.k12.wi.us

### DOMINIQUE STEWART

Board Member  
1978 Southridge Avenue, Apt. 4  
Menomonie, WI 54751  
715-505-8089 (cell)  
dominique\_stewart@msd.k12.wi.us

## Administrative Staff 715-232-1462

### District Administration

District Administrator	Joe Zydowsky	11111
Director of Business Services	Leah Theder	11154
Director of Human Resources	Samantha Hoyt	11062
Asst. Superintendent of Instruction	Brian Seguin	10125
Director of Student Services	Tonia Kowieski	10130
Director of Technology Services	Katie Krueger	10124
Director of Food & Nutrition Services	Michelle Kloser	11064
Director of Buildings and Grounds	Kevin Tomaszewski	11063

### Extension

### School Administration

Menomonie High School	Casey Drake, Principal	41005
	Susan Mommsen, Asst. Principal	41003
	Perry Myren, Director of Comm. Ed/ Activities Director	715-232-5420
	John Samb, Director of Academic Support/ Assistant Principal	41015
Menomonie Middle School	Bart Boettcher, Principal	30104
	Mark Anderson, Asst. Principal	30102
Downsville Elementary	Keila Drout, Principal	80005
Knapp Elementary	Kristin Humphrey, Principal	20112
Oaklawn Elementary	Lori Smith, Principal	50201
River Heights Elementary	Mike Kennedy, Principal	61022
Wakanda Elementary	Shannon Branch, Principal	70102

### Extension

# Agenda – August 22, 2022

ANNUAL SCHOOL DISTRICT MEETING  
SCHOOL DISTRICT OF THE MENOMONIE AREA  
MENOMONIE HIGH SCHOOL  
1715 5<sup>TH</sup> STREET W, MENOMONIE, WISCONSIN  
AUGUST 22, 2022 - 6:00 P.M.

## AGENDA

1. **Call to Order – President of the Board**
2. **Election of Chairperson of Meeting**
3. **Appointment of Parliamentarian and Tellers**
4. **Recognition of Current and Former Board Members**
5. **Presentation of Minutes of Last Annual Meeting**  
*A copy of the minutes of this meeting as approved by the school district and signed by the clerk is a part of the annual meeting booklet. It is not necessary for the electors to vote on approval of these minutes.*
6. **Presentation of the Treasurer's Report and Audit Summary**  
*The treasurer's report and audit summary are included in the annual meeting booklet. It is not necessary for the electors to vote on approval of these items.*
7. **Presentation of Budget**  
*District Administrator Joe Zydowsky and Director of Business Services Leah Theder will present information on the 2022-2023 budget.*
8. **Hearing on the Budget**  
*District electors are reminded that they do not approve the budget; however, they do vote on the required local tax levy needed to implement the budget.*
9. **Resolution A: Adoption of Tax Levy for General, Debt Service, and Community Service Funds**  
*Proposed motion: That there be levied upon the taxable property of the School District of the Menomonie Area the sum of \$16,697,399 for the operation of district schools and for discharge of long-term debt obligations for the 2022-2023 school year.*
10. **Resolution B: Authorize Annual Compensation for Board of Education Members**  
*Proposed motion: That members of the Board of Education be compensated with annual salaries as follows: Board President- \$1000; and all other members-\$800 each.*
11. **Resolution C: Authorize the Reimbursement of Travel Expenses for Board of Education Members**  
*Proposed motion: That members of the Board of Education be compensated for actual and necessary expenses incurred in the performance of duties.*
12. **Other New Business within the Power and Authority of the Annual Meeting**  
*Electors attending the meeting may request information or be heard on any topic relative to the powers vesting in the annual meeting.*
13. **Adjournment**

**Please note that it is anticipated that one-half or more of the members of the school board will attend the budget hearing and annual meeting.**

This agenda was posted at Menomonie Public Library, Menomonie High School, Menomonie Middle School, and the District's Administrative Service Center.



# Minutes – August 23, 2021

**MINUTES OF THE ANNUAL MEETING  
OF THE BOARD OF EDUCATION OF THE  
SCHOOL DISTRICT OF THE MENOMONIE AREA  
MENOMONIE, WISCONSIN  
AUGUST 23, 2021**

The budget hearing and annual meeting of the School District of the Menomonie Area were held in the auditorium at Menomonie High School, 1715 Fifth Street West, in Menomonie, Wisconsin, on Monday, August 23, 2021.

Board members in attendance were Chris Freeman, Mark Hillman, Angie Skillings, Charlie Schneider, Clinton Moses, Tanya Husby, Karl Palmer, Amy Riddle-Swanson, and Dave Styer. Directors and administrators in attendance were Dr. Joe Zydowsky, Shannon Branch, Keila Drout, Kristin Humphrey, Lori Smith, Sam Hoyt, Tonia Kowieski, Katie Krueger, Brian Seguin, and Leah Theder. Also in attendance were Recording Secretary Janet Quinn and videographer Steve Hanson. Electors and/or others registering attendance included Josie Pillman, Alexandra Hall, Bruce Trimbald, Chelsea Lovejoy, Abraham Smith, Thomas Pearson, Ryan Martin, Laurel Madsen, Sheila Thompson, Casey Martin, Eric Gates, Al Leipnitz, Carol Leipnitz, Yvonne Yaughn, Billie Walleen, Arhet Jongson, Justin Fults, Erin Alexander, John Alexander, Margaret Breisch, Joanne Keays, Brenda Vasey, Madison Olson, Sara Ohman, Rachel Henderson, Karen Styer, Jeanne Rothaupt, Mandy Little, Innisfree McKinnon, Sherpa Jacobs, Julie McRea, Mary Burketi, Julie Beston, Brent Creaser, Nancy Creaser, Warren Lang, Kelley Gowling, Mitch Ogden, Natalie Topper, Erika Svanve, Arthur Kneeland, Erik Evensen, Laurel Fraher, Leni Marshall, Ryan Jones, Melissa Jones, Amy Zuber-Seguín, Tiffany Ehlert, Stephanie May, Tina Lee, Emily Beck, John Michael Starling, Gretchen Yonka, Ellen Ochs, Michael Cooper, Jun Colline, Leslie Norris, Wayne Quilling, Katrina Anderson, Dana Leipnitz, Judy Kahl, Elizabeth Wolbert, Jim Uhler, Aaron Vasey, James Stewart, Jamie Pond, Jeff Witt, Jan Witt, Joyce Uhler, Amanda Prochnow, Tony Flom, Kathy Jacobson, Nick Arvold, Alisha Arvold, Zach Arvold, Mike Kennedy, Dan Paulson, Tom Bablick, Mark Jacobson, Gianna Bessert, Kathy McNally, Penny Burstad, Frederick Ochs, Andrew Williams, Chelsea Andrew, Rochelle Holmes, Charles Jones, Candy Anderson, Thomas Pearson, Jenny Dickman, Laurie Christianson, Ariel Cafarelli, Avigdor Edminster, Jodie Olson, Kurt Wang, Nathan Gaide Alexia Babrie, Michael Husby, Chad Barfknecht, Kjerstin Lee, Alison Feller, Josie Pillman, Bonnie Trimble, Karlee Witzel, Alexandra Hall, Brian Teague, Todd Zimmerman, Patrick Pesek-Herriger, Amy Zwolanek-Laird, Bruce Trimble, Ruth Reneson, Abraham Smith, Lisa Quinn-Lee, Dana Wanzer, Tonya Wiedenman, Richard Rothaupt, Jean Enyeart, Chad Bartlett, Jennifer Benrud, Cassandra Kopp, Emily Kopp, Marc & Ginger Hoppa, Christine Woodward, Jeff Sweat, June Woodward, Marion Lang, Mary Oehler, Dominique Stewart, Angela Ruchti, Nita Fitzgerald, Emi Stuemke, and Brandon Schenk.

School board president David Styer convened the annual meeting and budget hearing at 6:01 p.m. Penny Burstad nominated David Styer to chair the annual meeting. Motion made to nominate Chris Freeman to chair the annual meeting. Styer was named chair of the meeting by a 78-56 show of hands vote.

Chairman Styer appointed Charlie Schneider as parliamentarian with Sam Hoyt and Tonia Kowieski as tellers. Mr. Styer recognized current and former board members and thanked them for their hard work and dedication.

The minutes of the annual meeting of August 24, 2020 were presented.

Amy Zuber-Seguín made a motion, seconded by Alexandra Hall, to adopt the Treasurer's Report and Audit Summary, as presented. The motion was approved by majority show of hands vote.

Chairman Styer welcomed everyone to the meeting and introduced District Administrator Joe Zydowsky. Dr. Zydowsky recognized the administrative team, Board members, and district staff on the work done in the past year. Highlights for the 2020-21 school year included; Reopened all SDMA schools during COVID-19 pandemic; kept all schools open for in person learning except for a brief closure at MHS; provided a virtual opportunity for families; expanded staffing levels to provide support during the pandemic; expanded use of technology in the district – especially key for supporting learning during quarantine; offered students as many opportunities in athletics and activities as possible; provided free meals throughout the district and offered a robust summer school program in 2021; adopted a new energy management policy; secure entrance at MMS & renovated weight room at MHS.

A review of district facilities included Menomonie High School, Menomonie Middle School, Downsville Elementary School, Knapp Elementary School, Oaklawn Elementary School, River Heights Elementary School, Wakanda Elementary School, the Administrative Service Center, and the Bjornson Education-Recreation site. The district's current demographics are as follows: a student population of 3,182 students, 255 teachers (4K-12), 67 paraeducators, 105 support staff personnel, 1 district administrator, 1 assistant superintendent, 8 directors, 7 principals, 1 associate principal/activities director, and 2 assistant principals.

Major initiatives for 2021-2022 include; COVID-19: keep schools open as much as possible; continue working on strategic plan, which includes career, college and life ready graduates, student social and emotional wellness, our talented workforce, parent and community partnerships, facilities and operations.

Leah Theder, Director of Business Services, reported that the total budget, which is expected to be \$56.8 million, includes several major funding categories and hundreds of "line items." Property values for the district over past recent years have increased. The estimated district valuation for 2021-2022 is projected to remain unchanged in the preliminary budget. The levy analysis shows a 0.30% decrease of \$230,535 in the tax levy for 2021-2022. The estimated mill rate is \$8.37, which is a decrease of \$0.11 from last year. This district will know the actual amount this fall, after the new property valuation has been received and the revenue cap has been recalculated.

Budget adjustments for 2021-2022 include the following additions: salary increases of 1.89%, health insurance increase of 3%, approved staffing plan, revenue cap at \$0, ESSER II & III Grant (COVID Aid), Participation in Model Schools Conference 2022.

Mrs. Theder reported a projected 2.81% increase in revenues and a 6.57% increase in expenses from 2020-2021. Operating expenses for 2021-2022 break down as follows: 74%-salaries and benefits (includes transfers for special education); 13%-purchased services/communication; 5%-transportation; 1%-equipment; 4%-supplies, books, software; and 3%-miscellaneous expenses. A look at operating revenues for 2021-2022 shows that 57% is from state equalization aid, 32% from local property taxes, 7% from federal grants, 2% from other state aids and grants, and 2% from miscellaneous revenues (rounded up to the nearest percent).

Liability for other post-employment benefits (OPEB) was at \$28.9 million on July 1, 2009, with a trust fund of \$351,507. The OPEB liability was at \$20.3 million on July 1, 2013, a reduction of 30% due to a phase-out of benefits effective July 1, 2012, and capped participation. The OPEB liability was at \$14.6 million on July 1, 2015 with a trust fund balance of \$2,275,843. An additional \$1.75 million was contributed to Fund 73 in 2017-2018. The OPEB liability was at \$7.2 million on July 1, 2020 with a trust fund balance of \$6,123,645. The OPEB liability was at \$6.8 million on July 1, 2021 with a trust fund balance of \$6,429,592.

Penny Burstad made a motion, seconded by Dan Paulson, that there shall be levied upon the taxable property of the School District of the Menomonie Area the sum of \$17,491,612 for the operation of district schools and for discharge of long-term debt obligations for the 2021-2022 school year. Abraham Smith made a motion to amend Resolution A, seconded by Rachel Henderson, whereas operation of the School District requires healthy students and staff as well as rapid notification of potential exposure to continuous diseases, the elector's direct SDMA to increase the goal index by \$200,000, to \$17,691,612, for the specific operational goal of hiring two additional nurses to perform contact tracing and regular testing for COVID-19 in this school district. If this amount is in excess of the revenue limit, then this increase shall be obtained in the most expedient combination of non-recurrent payments as well as other grant funding. Amendment failed with 64-77 show of hands votes. Abraham Smith made a motion to amend Resolution A, seconded Laurel Madsen, whereas operation of the school district requires healthy students and staff with minimal exposure to contagious diseases, the electors estimate that there be an increase in funding for the specific operational goal of purchasing and distributing masks to any student, staff, or teachers who arrives during all school hours and to honor their own mask requests for the 2021-22 calendar year. Amendment failed with 54-65 show of hands votes. The motion for Resolution A: That there be levied upon the taxable property of the School District of the Menomonie Area the sum of \$17,491,612 for the operation of district schools and for discharge of long-term debt obligations for the 2021-2022 school year passed, as presented by majority show of hands.

Jim Swanson made a motion, seconded by Alex Hall, that members of the Board of Education be compensated with annual salaries as follows: Board President-\$1,000, and all other members \$800 each. The motion passed by a majority show of hands.

Penny Burstad made a motion, seconded by Tonia Kowieski, that members of the Board of Education be compensated for actual and necessary travel expenses incurred in performance of duties. The motion passed by a majority show of hands

Several electors used their allotted time limit to discuss their concerns. Elector, Abraham Smith made a motion, seconded by Jim Swanson that the SDMA District not be allowed to use Public funds to defend themselves in a lawsuit in regards to COVID-19. Motion failed with a majority show of hands.

Penny Burstad made a motion, seconded by Ryan Martin to adjourn the meeting at 8:53 p.m. The motion carried with a majority show of hands vote.

          /s/ Clinton Moses          

Clinton Moses, Clerk

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Minutes Approved: September 13, 2021

# Annual Meeting Treasurer's Report

## **SUMMARY OF TRANSACTIONS – GENERAL FUND**

The General Fund Revenues for 2021-2022 were \$41,702,711.07 and expenditures totaled \$41,630,049.71 for a net difference of \$72,661.36.

## **SUMMARY OF TRANSACTIONS**

(General Fund, Special Projects Funds, Debt Service Funds, Capital Projects Fund, Food Service Fund, Benefit Trust Fund, Community Service Fund, Package Fund)

Total Revenues – All Funds for 2021-2022 \$59,837,555.10

Total Expenditures – All Funds for 2021-2022 \$56,442,706.20

## **OPERATIONAL CASH SUMMARY**

(General Fund, Special Project Funds, Food Service Fund, Community Service Fund)

	Beginning <u>July 1, 2021</u>	Ending <u>June 30, 2022</u>
Cash & Investments Balance	\$12,236,012.51	\$16,155,517.56
Due from Other Governments	\$ 1,402,327.91	\$ 1,524,674.15
Taxes Receivable	\$ 5,599,714.77	\$ 5,126,121.96

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

## **DEBT RETIREMENT SUMMARY**

### ***REFERENDUM LONG-TERM SUMMARY***

In 2021-22 the payments of the referendum long-term notes and bonds totaled \$3,020,000 on the principal, and \$631,339 on the interest. Long term notes and bonds indebtedness as of June 30, 2022 totaled \$29,128,223 which consists of \$25,204,000 in principal and \$3,924,223 in interest.

## **BENEFIT TRUST FUND SUMMARY**

The ending balance in the Benefit Trust Fund as of June 30, 2022 was \$6,770,875.19. Earning on investments in 2021-22 totaled \$103,684.73. Disbursements in 2021-2022 totaled \$982,388.95. American United Life is the Trust Administrator.

## **LEVY OF SCHOOL TAX**

Tax rates are tentative and subject to review later in October. Approval is requested for tentative tax levy of **\$12,640,839** for operations, **\$3,756,560** for debt services, and **\$300,000** for community services. For a total levy of **\$16,697,399**.

# Explanation of Funds

## GENERAL FUND (FUND 10)

The General Fund is used to account for all financial transactions relating to the district's current operations. The General Fund is the fund into which most tax and aid receipts are received and from which most of the operating expenses are paid.

## SPECIAL PROJECT FUNDS (FUNDS 21, 27)

Fund 21 is used to account for gifts and donations from private parties.

Fund 27 is used to account for special education and related services funded wholly or in part with state or federal special education aid.

## DEBT SERVICE FUND (FUNDS 38, 39)

These funds are used for recording transactions related to repayment of promissory notes, bonds, and state trust fund loans.

## CAPITAL PROJECTS FUND (FUND 40)

These funds are used to report capital project fund activities, including referenda activity.

## FOOD SERVICE FUND (FUND 50)

All revenues and expenditures related to pupil food service activities are recorded in this fund.

## COMMUNITY SERVICE FUND (FUND 80)

This fund is used to account for activities such as community recreation programs and athletic programs and services outside regular curricular and extracurricular programs which have the primary function of serving the community. Access to these programs is not limited to pupils enrolled in the district's educational programs.

## PACKAGE AND COOPERATIVE PROGRAM FUND (FUND 99)

This fund is used for cooperative instruction funds (does not include CESA packaged services by a host district).



# Explanation of Fund Accounting

## **Budget Reporting**

Accounts used in school district budgeting and financial reporting are designated by the Department of Public Instruction. A uniform accounting system is important for the facilitation of reporting, auditing, data processing, inter-district comparisons, and financial accounting for cooperative programs. A complete list of allowable account codes and account code explanations are available for review on the website at: [https://dpi.wi.gov/sites/default/files/imce/sfs/pdf/WUFAR\\_Revision\\_35.pdf](https://dpi.wi.gov/sites/default/files/imce/sfs/pdf/WUFAR_Revision_35.pdf).

## **Fund Accounting**

Financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by fund which is an independent fiscal and accounting entity, requiring its own set of books, in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be so accounted for that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

All funds used by Wisconsin school districts must be classified into one of nine fund types. The major fund types are the General Fund, Special Projects Fund, Debt Service Fund, Capital Projects Fund, Food Service Fund, Agency (Pupil Activity) Fund, Fiduciary Fund, Community Service Fund, and Package and Cooperative Program Fund.

## **Basis of Accounting**

The basis of accounting refers to the point in time when revenues, expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. In other words, the basis of accounting determines the timing with which the accounting system recognizes transactions.

Governmental funds, expendable trust funds, and agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available (susceptible to accrual). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. State general and categorical aids, federal impact aid, and other entitlements are recognized as revenue at the time for receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven programs currently reimbursable are recognized as revenue when the qualifying expenditures have been incurred.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Employee services and payroll-related costs (employee health, life, disability insurance, FICA, Medicare, Wisconsin Retirement System contributions, annuities) other than compensated absences, termination, and other post-employment benefits are recognized in the fiscal period when incurred.

The following tables provide actual audited results for 2020-21 school year, unaudited results for 2021-22, and proposed budget for 2022-23. Actual revenue and expenditures for 2021-22 will be provided after closing entries and the audit is complete. The budget reported for 2022-23 was approved by the Board of Education on June 13, 2022.



# Budget Adoption 2022-2023

<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance (Account 930 000)	15,295,849.37	16,000,491.84	16,073,153.20
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	3,955,810.59	3,939,858.60	3,939,858.60
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)	12,044,681.25	12,060,638.24	12,133,299.60
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>16,000,491.84</b>	<b>16,073,153.20</b>	<b>13,396,095.20</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	13,390,323.38	13,073,941.77	12,707,839.00
240 Payments for Services	0.00	1,744.20	0.00
260 Non-Capital Sales	0.00	1,123.00	650.00
270 School Activity Income	3,481.60	104,704.13	92,100.00
280 Interest on Investments	39,589.93	21,451.25	25,000.00
290 Other Revenue, Local Sources	115,019.66	112,201.38	132,380.00
<b>Subtotal Local Sources</b>	<b>13,548,414.57</b>	<b>13,315,165.73</b>	<b>12,957,969.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	570,726.00	704,900.00	677,328.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>570,726.00</b>	<b>704,900.00</b>	<b>677,328.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	16,100.00	24,750.00	18,150.00
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
<b>Subtotal Intermediate Sources</b>	<b>16,100.00</b>	<b>24,750.00</b>	<b>18,150.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	343,615.26	295,168.09	266,297.00
620 State Aid -- General	21,400,654.00	21,925,498.00	21,925,498.00
630 DPI Special Project Grants	121,466.01	35,023.66	88,880.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	25,221.90	23,827.46	26,000.00
690 Other Revenue	3,002,943.55	2,913,419.93	2,846,333.00
<b>Subtotal State Sources</b>	<b>24,893,900.72</b>	<b>25,192,937.14</b>	<b>25,153,008.00</b>

<b>GENERAL FUND (FUND 10) (Continued)</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	24,266.64	20,320.14	24,515.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	603,152.88	1,139,189.99	2,275,100.00
750 IASA Grants	580,927.61	529,530.17	533,733.00
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	120,702.78	682,803.64	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>1,329,049.91</b>	<b>2,371,843.94</b>	<b>2,833,348.00</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	22,304.00	5,088.00	1,000.00
870 Long-Term Obligations	466,200.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>488,504.00</b>	<b>5,088.00</b>	<b>1,000.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	110,158.21	72,957.78	20,500.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	8,049.50	15,068.48	10,000.00
<b>Subtotal Other Revenues</b>	<b>118,207.71</b>	<b>88,026.26</b>	<b>30,500.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>40,964,902.91</b>	<b>41,702,711.07</b>	<b>41,671,303.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	7,770,610.35	6,629,446.93	7,509,383.00
120 000 Regular Curriculum	7,924,180.65	8,056,768.03	8,983,906.00
130 000 Vocational Curriculum	890,714.19	958,854.29	1,036,354.00
140 000 Physical Curriculum	858,191.77	926,158.53	1,019,862.00
160 000 Co-Curricular Activities	865,125.18	777,573.00	732,418.00
170 000 Other Special Needs	351,894.19	369,540.33	472,047.00
<b>Subtotal Instruction</b>	<b>18,660,716.33</b>	<b>17,718,341.11</b>	<b>19,753,970.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	1,292,732.76	1,294,076.63	1,425,749.00
220 000 Instructional Staff Services	979,534.14	1,336,669.60	1,912,340.00
230 000 General Administration	759,574.04	730,255.78	880,152.00
240 000 School Building Administration	1,796,003.74	1,935,520.14	2,032,053.00
250 000 Business Administration	7,244,623.96	7,747,829.06	8,147,735.00
260 000 Central Services	224,756.62	273,182.04	304,403.00
270 000 Insurance & Judgments	290,050.69	305,629.64	325,786.00
280 000 Debt Services	162,227.87	162,227.87	162,228.00
290 000 Other Support Services	1,515,861.41	844,580.78	997,365.00
<b>Subtotal Support Sources</b>	<b>14,265,365.23</b>	<b>14,629,971.54</b>	<b>16,187,811.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	4,376,129.57	6,514,730.70	5,365,229.00
430 000 Instructional Service Payments	2,761,744.30	2,753,544.50	3,038,851.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	196,305.01	13,461.86	2,500.00
<b>Subtotal Non-Program Transactions</b>	<b>7,334,178.88</b>	<b>9,281,737.06</b>	<b>8,406,580.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>40,260,260.44</b>	<b>41,630,049.71</b>	<b>44,348,361.00</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
900 000 Beginning Fund Balance	545,217.80	777,432.63	865,497.55
<b>900 000 Ending Fund Balance</b>	<b>777,432.63</b>	<b>865,497.55</b>	<b>803,251.55</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>672,332.68</b>	<b>624,566.88</b>	<b>665,972.00</b>
100 000 Instruction	223,192.99	395,340.83	490,646.00
200 000 Support Services	122,050.86	141,161.13	237,572.00
400 000 Non-Program Transactions	94,874.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>440,117.85</b>	<b>536,501.96</b>	<b>728,218.00</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	3,616,166.61	3,932,863.20	4,552,229.00
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
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	118,897.20	121,138.72	131,799.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>118,897.20</b>	<b>121,138.72</b>	<b>131,799.00</b>
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>Intermediate Sources</i>			
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	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<i>State Sources</i>			
610 State Aid -- Categorical	1,515,102.00	1,547,553.00	1,671,150.00
620 State Aid -- General	10,315.00	20,065.00	10,000.00
630 DPI Special Project Grants	28,056.07	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	17,000.00	30,605.60	30,607.00
<b>Subtotal State Sources</b>	<b>1,570,473.07</b>	<b>1,598,223.60</b>	<b>1,711,757.00</b>
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	840,476.94	914,327.29	1,051,002.00

<b>SPECIAL EDUCATION FUND (FUND 27) (Continued)</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
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	274,872.13	263,247.86	160,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>1,115,349.07</b>	<b>1,177,575.15</b>	<b>1,211,002.00</b>
<b>Other Financing Sources</b>		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
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
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,420,885.95</b>	<b>6,829,800.67</b>	<b>7,606,787.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
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	5,059,961.72	5,418,272.60	6,067,963.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
<b>Subtotal Instruction</b>	<b>5,059,961.72</b>	<b>5,418,272.60</b>	<b>6,067,963.00</b>
<b>Support Sources</b>			
210 000 Pupil Services	804,573.22	826,853.74	885,614.00
220 000 Instructional Staff Services	221,530.78	229,033.51	264,608.00
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	197,134.22	233,260.11	274,700.00
260 000 Central Services	980.90	648.57	1,000.00
270 000 Insurance & Judgments	750.00	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
<b>Subtotal Support Sources</b>	<b>1,224,969.12</b>	<b>1,289,795.93</b>	<b>1,425,922.00</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	33,600.90	89,548.77	102,902.00
490 000 Other Non-Program Transactions	102,354.21	32,183.37	10,000.00
<b>Subtotal Non-Program Transactions</b>	<b>135,955.11</b>	<b>121,732.14</b>	<b>112,902.00</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,420,885.95</b>	<b>6,829,800.67</b>	<b>7,606,787.00</b>

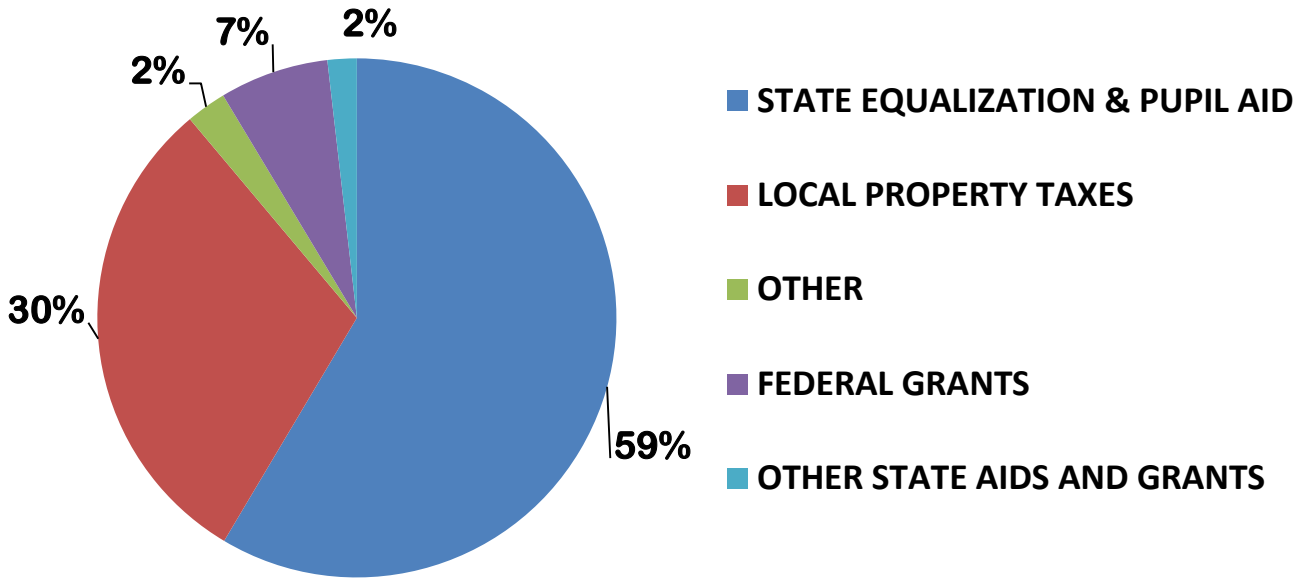
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
900 000 Beginning Fund Balance	1,420,134.46	431,866.17	440,887.25
<b>900 000 ENDING FUND BALANCES</b>	<b>431,866.17</b>	<b>440,887.25</b>	<b>1,468,572.25</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>15,775,898.38</b>	<b>3,660,360.14</b>	<b>3,756,560.00</b>
281 000 Long-Term Capital Debt	5,094,166.67	3,651,339.06	2,728,875.00
282 000 Refinancing	11,670,000.00	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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>16,764,166.67</b>	<b>3,651,339.06</b>	<b>2,728,875.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>28,224,000.00</b>	<b>25,204,000.00</b>	<b>23,019,000.00</b>
<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	4,749,741.98	5,438,049.21	7,868,941.10
<b>900 000 Ending Fund Balance</b>	<b>5,438,049.21</b>	<b>7,868,941.10</b>	<b>4,957,532.10</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>754,942.81</b>	<b>2,700,737.56</b>	<b>839,000.00</b>
100 000 Instructional Services	0.00	0.00	50,000.00
200 000 Support Services	66,635.58	269,845.67	3,700,409.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>66,635.58</b>	<b>269,845.67</b>	<b>3,750,409.00</b>
<b>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	536,842.34	1,157,322.89	1,835,013.49
<b>900 000 ENDING FUND BALANCE</b>	<b>1,157,322.89</b>	<b>1,835,013.49</b>	<b>1,576,293.49</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,509,143.11</b>	<b>2,659,951.35</b>	<b>2,219,560.00</b>
200 000 Support Services	1,878,099.35	1,981,236.00	2,474,280.00
400 000 Non-Program Transactions	10,563.21	1,024.75	4,000.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,888,662.56</b>	<b>1,982,260.75</b>	<b>2,478,280.00</b>
<b>COMMUNITY SERVICE FUND (FUND 80)</b>			
900 000 Beginning Fund Balance	171,095.84	178,000.24	147,759.32
<b>900 000 ENDING FUND BALANCE</b>	<b>178,000.24</b>	<b>147,759.32</b>	<b>69,516.32</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>353,589.00</b>	<b>349,912.50</b>	<b>356,000.00</b>
200 000 Support Services	92,271.61	105,560.71	121,062.00
300 000 Community Services	254,412.99	274,592.71	313,181.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>346,684.60</b>	<b>380,153.42</b>	<b>434,243.00</b>
<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>			
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>



# Budget Charts

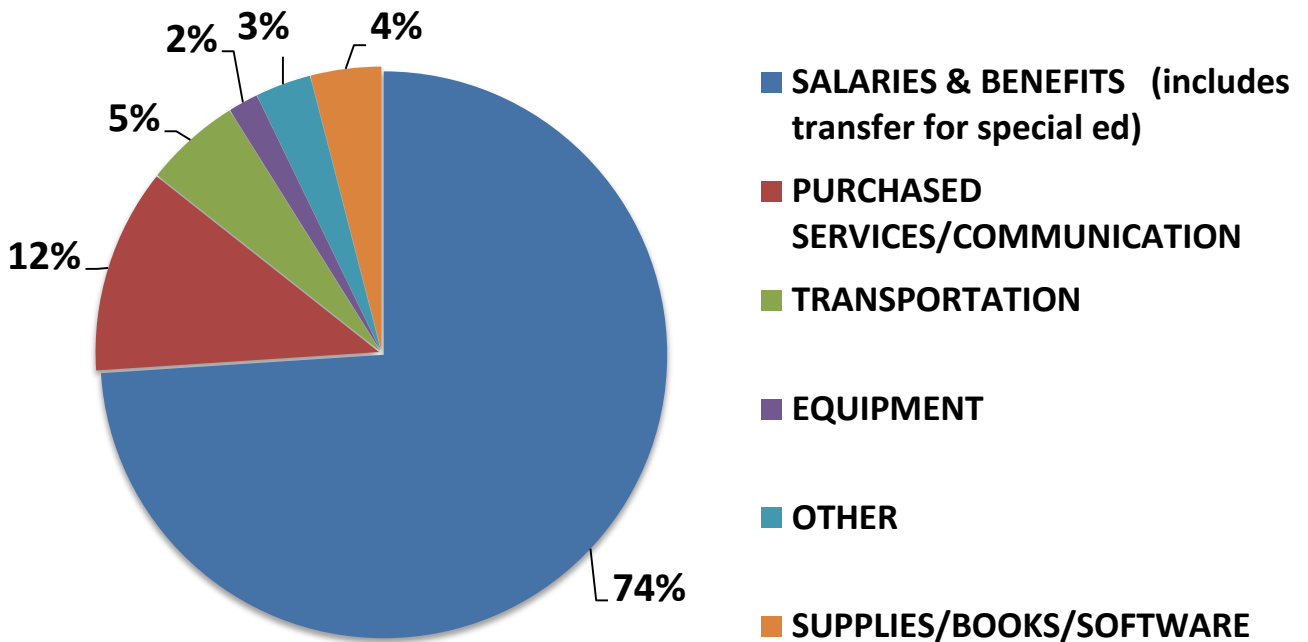
Where the Money Comes From

## 2022-2023 FUND 10 BUDGETED REVENUES



Where the Money Goes

## 2022-2023 FUND 10 BUDGETED EXPENSES



# Budget Expenditures by Object - All Funds

<u>OBJECT</u>	audited <u>ACTUAL 20-21</u>	unaudited <u>ACTUAL 22-22</u>	<u>BUDGET 22-23</u>
SALARIES	\$21,929,328.83	\$22,443,919.51	\$24,410,649.00
BENEFITS	\$10,712,158.22	\$11,339,077.60	\$12,049,328.00
PERSONAL SERVICES	\$416,848.09	\$486,771.75	\$565,984.00
PROPERTY SERVICES	\$1,464,742.72	\$468,251.86	\$3,126,810.00
UTILITIES	\$719,376.17	\$769,596.38	\$990,743.00
TRAVEL/TRANSPORTATION	\$2,160,880.75	\$2,445,881.80	\$2,751,056.00
COMMUNICATIONS/DATA	\$468,063.85	\$508,145.72	\$568,107.00
INTERGOV'T PAYMENTS	\$3,035,672.59	\$3,077,406.67	\$3,403,760.00
SUPPLIES/PAPER	\$2,546,444.54	\$2,012,709.94	\$2,415,049.00
APPAREL	\$13,559.61	\$1,814.19	\$11,400.00
MEDIA/LIBRARY BOOKS	\$114,361.99	\$80,922.62	\$80,905.00
TEXTBOOKS	\$180,059.57	\$66,372.03	\$523,763.00
EQUIPMENT/RENTALS	\$338,807.39	\$400,990.91	\$2,024,365.00
DEBT PAYMENTS	\$16,926,394.54	\$3,813,566.93	\$2,891,103.00
DISTRICT INSURANCES	\$290,800.69	\$303,129.64	\$323,286.00
INTERFUND TRANSFERS	\$4,384,398.25	\$6,514,730.70	\$5,365,229.00
DUES/FEES	\$487,498.92	\$546,662.99	\$573,636.00
TRUST FUND EXPENSES	\$1,117,228.59	\$1,162,754.96	\$1,108,246.00
<b>TOTAL</b>	<b>\$67,306,625.31</b>	<b>\$56,442,706.20</b>	<b>\$63,183,419.00</b>



## September Property Values

(rounded to the nearest thousand)

	<u>SEPT 2021</u>	<u>PERCENT</u>
CITY OF MENOMONIE	\$1,139,803,600	51.77%
TOWN OF DUNN	\$112,113,002	5.09%
TOWN OF EAU GALLE	\$3,913,659	0.18%
TOWN OF ELK MOUND	\$1,533,970	0.07%
TOWN OF LUCAS	\$70,133,712	3.19%
TOWN OF MENOMONIE	\$296,274,600	13.46%
TOWN OF RED CEDAR	\$246,161,276	11.18%
TOWN OF SHERMAN	\$43,729,025	1.99%
TOWN OF SPRING BROOK	\$41,726,025	1.65%
TOWN OF STANTON	\$8,922,723	0.41%
TOWN OF TAITER	\$183,544,342	8.34%
TOWN OF WESTON	\$31,222,145	1.42%
VILLAGE OF KNAPP	\$20,431,967	0.93%
TOWN OF CADY	\$1,625,674	0.07%
TOWN OF SPRINGFIELD	\$381,898	0.02%
<b>TOTALS</b>	<b>\$2,201,517,804</b>	<b>100.00%</b>

## TAX LEVY EXPLANATION

The school district tax levy is made up of several components. These include:

- Amount of operational dollars needed-General Fund , Capital Projects, Community Service levies
- Amount of debt service tax dollars needed-Debt Service Fund levy
- Equalized value of property in the school district
- Mill (tax) rate

The tax levy is the total amount of property taxes levied or assessed to municipalities in our school district to fund school operations. The maximum tax levy amount, other than referendum-approved long-term debt or long-term debt incurred prior to 1993, is determined through the state's revenue cap (limit) formula. Taxpayer approval, through the referendum process, is required if a school district wants to exceed the revenue limit. The tax levy approved at the Annual Meeting will be adjusted by the Board of Education in October when the Department of Public Instruction (DPI) has certified the district's state equalization aid amount for the 2021-2022 fiscal year which is received in 2022-2023.

**Equalized valuation** is the fair market value of all properties within a school district as determined by the Wisconsin Department of Revenue. The Wisconsin Department of Revenue uses property sales information to determine a municipality's equalized "fair market" valuation. This information is reported to the school district in October of each year.

The school district distributes the certified (approved) tax levy among the municipalities according to the proportion of equalized value each municipality has in comparison to the total equalized value of the school district. Each municipal treasurer distributes this levy among the various residents based on the assessed value of the property within the municipality.

Equalized valuation plays a very important role in determining the school mill (tax) rate. For purposes of budget projections, the school district must estimate the equalized value (\$2,201,517,804) which is used for the 2022-23 fiscal mill rate estimate reflecting a 1.60% decrease. In October, the actual certified equalized values of all municipalities within the school district are reported by the Department of Revenue. The district then calculates the actual mill (tax) rate per thousand dollars of equalized valuation. Property values decreased in the last preceding fiscal year.

**To calculate the school mill (tax) rate**, the district uses the tax levy certified (approved) by the School Board in October and divides that amount by the total equalized value of the school district. The mill rate is defined as the rate one thousand dollars of equalized valuation will raise in property taxes. Property owners in a municipality having more than one school district, fire district, or other governmental entity may find that mill rates vary within the municipality. Property owners may realize different changes (typically increases) in their property assessments depending upon conditions within their community and surrounding communities.

The Board is proposing a total tax levy of \$16,697,399 to fund the 2022-23 budget. To determine the rate per thousand, the district divides \$16,697,399 by the estimated equalized value of the district, \$2,201,517,804. This produces a projected mill (tax) rate of \$7.58. Since the district does not receive the official (certified) equalized valuation until October 1, 2022, the property taxpayer in the School District of the Menomonee Area may realize a change in the estimated 2022-23 mill rate. For example, if the tax levy remains the same as approved, but the total equalized valuation decreases from the estimate used, the mill rate would increase. If the total equalized valuation increases from the estimate used, the mill rate would decrease. The Board is required to make any adjustments, if needed, to the levy on or before November 1, 2022. The final determination of state aid will also modify the estimated mill rate.

# Levy Comparisons & History

## Equalized Evaluations

### Financial Summary 2022-2023

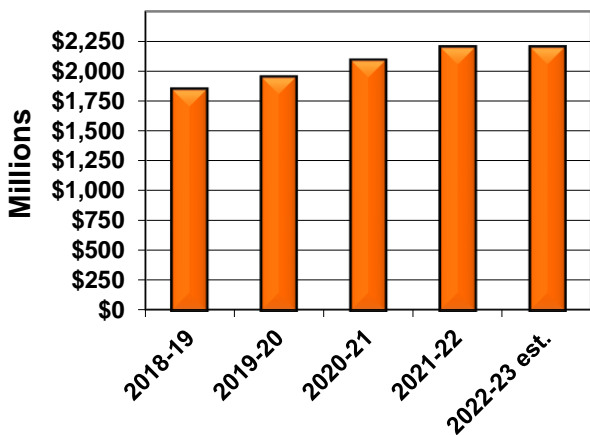
#### Levy Comparison Between Funds

	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>
General Fund	\$13,331,447	\$13,008,503	\$12,640,839
Debt Service Fund	\$4,057,700	\$3,660,360	\$3,756,560
Community Service Fund	\$333,000	\$300,000	\$300,000
<b>TOTAL</b>	<b>\$17,722,147</b>	<b>\$16,968,863</b>	<b>\$16,697,399</b>

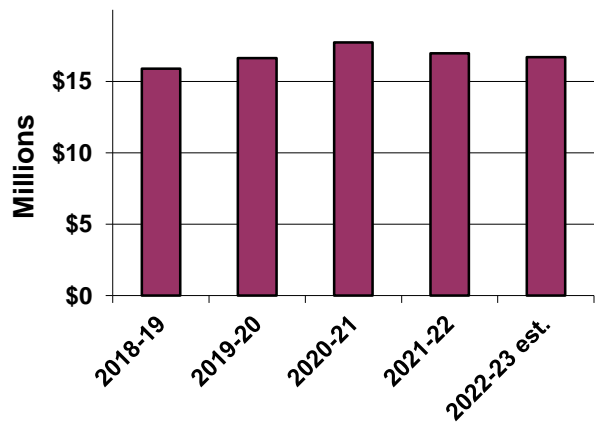
Equalized Valuation                      \$2,090,339,056                      2,201,517,804                      \$2,201,517,804\*    \*Estimated

Mill Rate    \$8.48    \$7.71    \$7.58\*    \*Estimated

#### Equalized Valuations



#### Tax Levy History



#### Financial Summary – Five Year History

Year	Equalized Valuation	Tax Levy	Mill Rate
2018-19	\$1,848,932,598	\$15,877,301	\$8.59
2019-20	\$1,951,971,245	\$16,636,418	\$8.52
2020-21	\$2,090,339,056	\$17,722,147	\$8.48
2021-22	\$2,201,517,804	\$16,968,863	\$7.71
2022-23 est.	\$2,201,517,804	\$16,697,399	\$7.58

# TAX TABLE

## 2022-2023 Property Tax

This information is based on the District-Wide Levy Rate

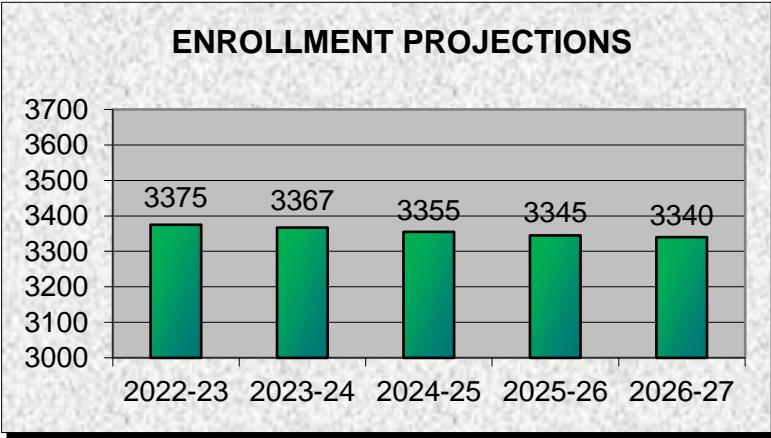
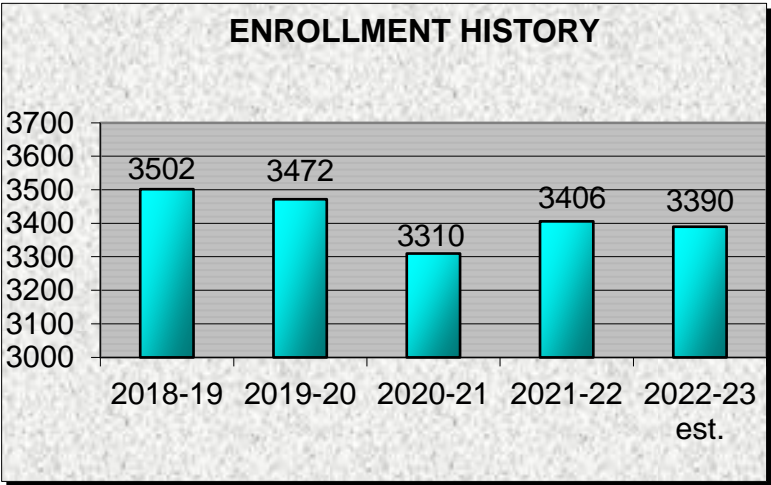
2021-2022 Equalized Value of the District	2,201,517,804
2022-2023 Equalized Value of the District (Estimated)	2,201,517,804

### TAX LEVY

Property Value	2021-2022 Levy	2022-2023 Proposed Levy	Levy Increase (Decrease)
	16,968,863 7.71	16,697,399 7.58	

100,000	770.78	758.45	(12.33)
125,000	963.48	948.06	(15.41)
150,000	1,156.17	1,137.67	(18.50)
175,000	1,348.87	1,327.29	(21.58)
200,000	1,541.56	1,516.90	(24.66)
<b>225,000</b>	<b>1,734.26</b>	<b>1,706.51</b>	<b>(27.74)</b>
250,000	1,926.95	1,896.12	(30.83)
300,000	2,312.34	2,275.35	(36.99)
500,000	3,853.90	3,792.25	(61.66)
1,000,000	7,707.80	7,584.49	(123.31)



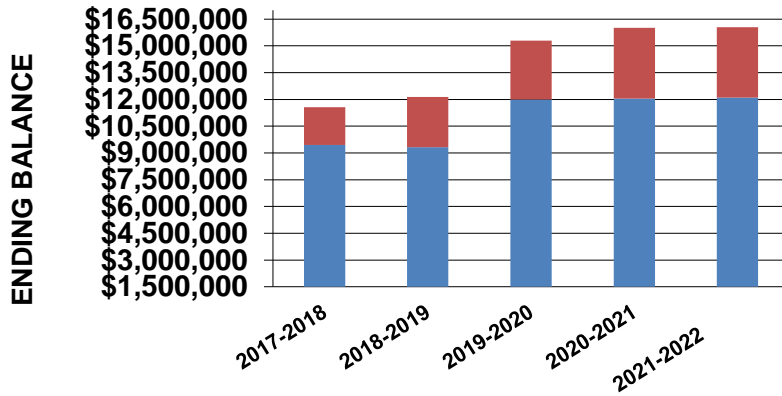


# Fund Balance History

## FUND 10 BALANCE - FIVE YEAR HISTORY

Fiscal Year	Unassigned Fund Balance	Assigned Fund Balance	Total Ending Fund Balance	Fund 10 Expenditures	% Unassigned Fund Balance To Expenditures
2017-2018	\$9,456,378	\$2,106,099	\$11,562,477	\$36,727,503	25.75%
2018-2019	\$9,328,109	\$2,800,578	\$12,128,686	\$37,375,512	24.96%
2019-2020	\$11,987,448	\$3,308,402	\$15,295,849	\$35,921,767	33.37%
2020-2021	\$12,044,681	\$3,955,811	\$16,000,492	\$40,260,255	29.92%
2021-2022 unaudited est.	\$12,097,300	\$3,939,859	\$16,037,158	\$41,630,050	29.06%

## FUND BALANCE HISTORY UNASSIGNED/ASSIGNED



# Fund 80 – Community Programs & Services

The Fund 80 budget for 2022-23, community programs and services, contains the following planned expenditures:

Community Education and Recreational Services	\$152,304
Boys and Girls Club program	\$50,000
Middle School Residents Athletic Programs/Services	\$142,370
Community Youth Services Officer	\$89,569

Our community education program and recreational services are open to the community and provide adult education classes and open recreational opportunities (pool, weight room, and field house).

Our middle school athletic offerings are open to all community middle school-aged district residents.

Fund 80 expenses are supported by user fees (\$56,000) and tax levy (\$300,000).



# Long-term Debt

## Long-term Debt as of June 30, 2022

Purpose	Date	Original Amount	Interest Rate	Principal Balance	Date Paid Up
<b>BONDS AND PROMISSORY NOTES</b>					
2013 Ref phase 3 (QZAB)	7/14/14	\$3,040,000	0%	\$3,040,000	2024
2013 Referendum phase 5	1/07/15	\$7,980,000	2.5-3%	\$7,980,000	2027
2017 GO Refunding Bonds	12/28/17	\$9,640,000	2-3%	\$7,660,000	2033
2020 GO Refunding Bonds	12/2/20	\$11,670,000	0.85-2.49%	\$9,169,000	2034
<b>Grand Total</b>		<b>\$32,330,000</b>		<b>\$25,204,000</b>	

## Key Dates for 2022-2023

### Fiscal Year 2022-2023 Key Dates in Budgeting Process

AUGUST 22, 2022	ANNUAL MEETING AND BUDGET HEARING
SEPTEMBER 16, 2022	THIRD FRIDAY IN SEPTEMBER COUNT
OCTOBER 1, 2022	CERTIFICATION OF EQUALIZED VALUATION OF PROPERTY TO SCHOOL DISTRICTS FOR USE IN CALCULATING STATE AID
OCTOBER 15, 2022	STATE AID CALCULATIONS RELEASED
OCTOBER 24, 2022	BOARD ADOPTS FINAL BUDGET AND TAX LEVY BASED ON RECALCULATION OF STATE AID AND REVENUE CAPS
NOVEMBER 1, 2022	SET LEVY AND ADOPT ORIGINAL BUDGET
NOVEMBER 10, 2022	CERTIFY TAX LEVY TO MUNICIPAL CLERKS
JANUARY 9, 2023	SECOND FRIDAY IN JANUARY COUNT
JUNE 12, 2023	BOARD APPROVES PRELIMINARY BUDGET AND SETS DATE FOR ANNUAL MEETING

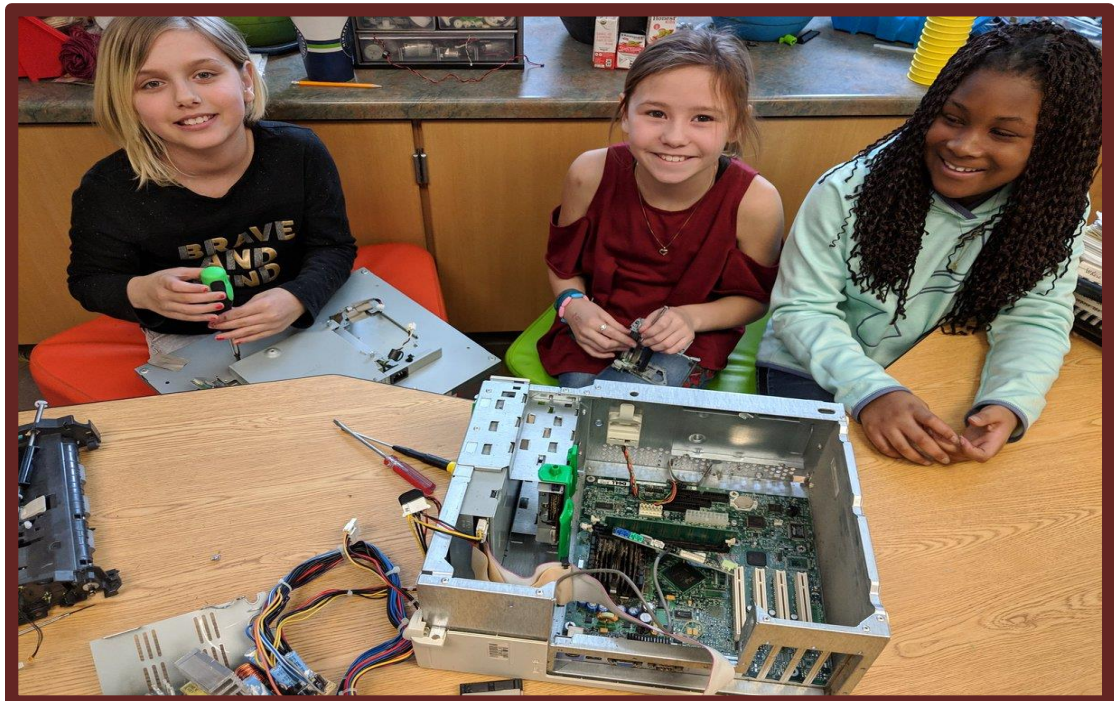


The School District of the Menomonie Area exercised its taxing authority to exceed the revenue limit on a non-recurring basis by \$134,138 on energy efficiency measures and renewable energy products for the 2009-10 school year. The district has expended \$134,138 of this revenue limit authority. As a result of these expenditures, the district has met the following performance indicators: High school pool roof replacement completed in November 2009. Energy savings for 2021-22 were \$926.21. Lighting replacements at Menomonie Middle School, Oaklawn Elementary, River Heights Elementary, and Wakanda Elementary were completed in February 2010. Cost recovery is complete.

## Employee Benefit Trust

The School District of the Menomonie Area established an employee benefit trust during the 2006-2007 school year. The School Board is the trustee for the trust. All investments of the trust are managed by the business office under the direction of the school board. State statute requires reporting of this trust in the annual report.

	FISCAL YEAR	BEGINNING BALANCE	DEPOSITS	INVESTMENT EARNINGS	DISBURSMENTS	ENDING BALANCE
unaudited	2021-22	\$6,429,591.90	\$1,119,987.51	\$103,684.73	\$982,388.95	\$6,670,875.19





The School District of the Menomonie Area gratefully acknowledges the following organizations and community members for donations made to our schools. Your support has greatly enriched the educational experience of our students and staff. Thank you!

Advanced Dairy LLC	Scheels
American Endowment Foundation	Sally Schendel
AnnMarie Foundation, Inc.	Scribner Family
Bauer Built	Shutterfly, LLC
Better 4U Vending	Strawbridge Studios
Box Tops for Education	Synergy Cooperative
Century Fence	Tainter Shores & Ridge BookClub
Coborns	3M
Community Foundation of Dunn County	Tri-Star Auto Parts
Conagra Foods	Westconsin Credit Union
Culver's	
CVTC	
Dairy Farmers of Wisconsin	
Donnelly Family	
Tim & Julie Eiden	
Melissa Enyeart	
Green Bay Packers	
Iquality Services	
Keyes Chevy Town	
Dave & Heidi Kile	
Knapp PTO	
Lifetouch	
Mayo Foundation for Medical Ed. & Research	
Todd & Maria Meister	
Mmemic Foundation	
Menomonie Band Boosters	
Mind Over Matter	
Fred & Ellen Ochs	
Red Cedar Automotive, Inc.	
Resource Central	
River Heights PTO	
Rotary Club of Menomonie	
Rural Mutual Insurance	
Sand County Foundation	