

# Budget and Annual Meeting Report

# 2022



## Medford Area Public School District

Monday, August 29, 2022

Medford Area Public School

District Office

6:00 p.m.

124 West State Street

Medford, WI 54451

Phone: 715-748-4620

Fax: 715-748-6839

Website: [www.medford.k12.wi.us](http://www.medford.k12.wi.us)



## Our Vision

**We expect all students to learn at high levels.  
We will work collaboratively with colleagues,  
students and parents to challenge and  
support all individuals to achieve success.**

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## Introduction

### Who Governs Your Schools?

The Board of Education, the elected representatives of the Medford Area Public School District citizens, governs the school district by approving policies, taxing and spending. The board consists of nine elected members. Each year the board approves the operation and maintenance budget for the district and proposes a school tax levy to support that budget.

Regular meetings are usually held the fourth Monday of each month at 6:00 p.m. at the district office. The public is invited to attend the open session.

Meeting agendas are sent to the Star News and WKEB/WIGM Radio, and posted in the public schools and district office prior to the meeting. Additional information regarding the district or Board of Education meetings can be found at [www.medford.k12.wi.us](http://www.medford.k12.wi.us).

### Committee Assignments:

Finance Committee  
Brian Hallgren, Chairperson  
Dave Fleegel  
Steve Deml

Policy Committee  
Jodi Nuernberger, Chairperson  
Aemus Balsis  
Corey Dassow

Transportation Committee  
Steve Deml, Chairperson  
John Zuleger  
Kurt Werner

### Board of Education:



Dave Fleegel  
Board President



John Zuleger  
Board Vice President



Brian Hallgren  
Board Treasurer



Jodi Nuernberger  
Board Clerk



Aemus Balsis  
Board Member



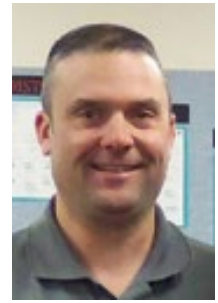
Corey Dassow  
Board Member



Steve Deml  
Board Member



Don Everhard  
Board Member



Kurt Werner  
Board Member

## The Board President's Message:

The proposed 2022-23 district budget will be presented to the public at the Budget Hearing and Annual Meeting on Monday, August 29, 2022. The Budget Hearing will begin at 6:00 p.m., followed by the Annual Meeting. The levy rate is anticipated to be 5.52 per one-thousand dollars of equalized value.

Another great year is in front of us. I am glad that you are here and learning more about our district and our goals for Medford Area Students. Our application for grant funds from FEMA was declined. It wasn't us, it definitely was them. The Federal program chose this year to only fund projects that dealt with flooding issues. The board may choose to apply again. The majority of openings in our district are filled, but it certainly has been the most challenging year yet. Overall we are ready to serve the students. Please know that our decisions throughout the year are based on a group of nine people and what they feel is best for the students as a whole.

The budget is a great tool and this annual meeting is for you. Tonight is your opportunity to suggest something be added or deleted from this year's or future budgets. Please feel free to make a motion, second a motion and vote on the items we discuss. We thank you for taking the time to provide your input at this annual meeting. The Board of Education invites you to join us at our board meetings. Meetings are now being held the fourth Monday of each month at 6:00 p.m. at the District Office. It's great to be part of the Medford School District. Thank you for choosing us to serve.

*Dave Fleegel*

Dave Fleegel, Board President

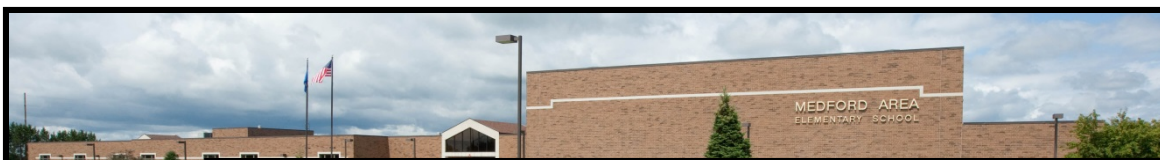


*Medford Area  
Senior High*

*Medford Area  
Middle School*



*Medford Area  
Elementary  
School*



*Stetsonville  
Elementary  
School*



# Annual Meeting Agenda

- A. Call the Meeting to Order – Board President
- B. Roll Call – Board Clerk
- C. Pledge of Allegiance
- D. Election of Chairperson
- E. Presentation of 2021 Annual Meeting Minutes
- F. Presentation of 2022 Annual Meeting Treasurer’s Report
- G. Purpose of Budget Meeting
- H. Review Proposed 2022-23 Budget
- I. Annual Meeting Business



**1. Consideration of Possible Purchase of Property and Lease**

*“Be it resolved, whereas state law authorizes the school board to acquire, by purchase or condemnation under chapter 32, real estate and structures and facilities appurtenant to such real estate necessary for school district purposes.”*

*“Resolution to authorize the lease of suitable buildings for school purposes for a period not exceeding 20 years with annual rentals fixed by the lease, pursuant to Wis. Stat. § 120.10(5); to wit: proposed lease space for school offices (Rural Virtual Academy) located at 624 College St., Medford, WI 54455; and proposed lease space for a regional learning center (Rural Virtual Academy) located at 888 Hwy. 153, Mosinee, WI 54455.”*

**2. Set Salaries of Board of Education Members**

Present salaries are:

	<u>Board Meeting Salary</u>	<u>Committee Meeting Salary</u>
President	\$100/meeting	\$45/meeting
Clerk	\$95/meeting	\$45/meeting
Other Members	\$75/meeting	\$45/meeting

*“It is resolved that the Board of Education be compensated as follows for Board Members expense according to Board policy: \$100 per board meeting for the President, \$95 per board meeting for the Clerk, and \$75 per board meeting per member for all other board members and \$45 per committee meeting for all members.”*

**3. Adoption of the Tax Levy**

*In accordance with Wisconsin Statute 120.12 (3) it is resolved that the Board of Education of the School District of Medford adopt a tax levy for the 2022-2023 year in the amount of \$6,050,390 calls for an estimated all fund tax levy mill rate of 5.52 mills (\$5.52 per \$1000 of equalized property value). [Understanding that “On or before, November 1 the school board shall determine the amount necessary to be raised to operate and maintain the schools of the school district if the annual meeting has not voted a tax sufficient for such purposes for the school year.” Wisconsin Statute 120.12(3) (a)]. **A motion is needed to adopt a tax levy for the 2022-2023 school year in the amount of \$6,050,390 which calls for an estimated all fund tax levy mill rate of 5.52 mills.***

**4. Approval of Line of Credit 2022-2023**

**5. Set Date, Place and Time for the 2023 Annual Meeting**

*“It is resolved that the annual meeting of the Medford Area Public School District shall be held on a date, time and place to be established by the Board of Education, but no earlier than May 15 and no later than October 31, 2023, at 6 p.m.”*

**J. Questions**

**K. Adjourn**



**Medford Area Public School District  
Annual Meeting Minutes  
Medford Area School District Office  
August 23, 2021**

**A. Call the meeting to order – Board President**

The Annual Meeting/Budget Hearing of the Medford Area Public School District was called to order at 6:00 p.m. by President Dave Fleegel, at the Medford Area Public School District, District Office Board Room.

**B. Roll Call – Board Clerk**

Roll Call indicated that Board members: Aemus Balsis, Steve Deml, John Zuleger, Brian Hallgren, Pat Sullivan, Dave Fleegel, Paul Dixon, Jodi Nuernberger and, Don Everhard were present. Cheryl Wibben (6:10 p.m.)

**C. Pledge of Allegiance**

**D. Election of Chairperson**

Nominations were taking for Chairperson. Motion (Cheryl Wibben/Pat Sullivan) to elect Dave Fleegel as Chairperson. Motion carried.

**E. Presentation of 2020 Annual Meeting Minutes**

Cheryl Wibben presented minutes from last meeting. Motion to approve meeting minutes as printed in the annual booklet from October 26, 2020. Motion carried.

**F. Presentation of 2021 Annual Meeting Treasurer’s Report**

Treasurer, Brian Hallgren, read a summary of the Treasurer’s Report.

**G. Purpose of Budget Meeting**

The purpose of the meeting was stated by Dave Fleegel, “According to Wisconsin Statute Section 65.90(4) that a public hearing shall be held at the time and place stipulated, at which time any resident or taxpayer of the governmental unit shall have an opportunity to be heard on the proposed budget.”

**H. Review Proposed 2021-2022 Budget**

Director of Business Services, Audra Brooks, reviewed the proposed 2021-22 Budget.

**I. Annual Meeting Business**

1. Motion (Fred Ebert/Brian Schultz) to strike the ability for the district to be able to purchase real estate and structures. Motion failed

2. Consideration of Possible Purchase of Property

Motion (Fleegel/Wibben) that the following resolutions be adopted:

“Be it resolved, whereas state law authorizes the school board to acquire, by purchase or condemnation under chapter 32, real estate and structures and facilities appurtenant to such real estate necessary for school district purposes.”

“Resolution to authorize the lease of suitable buildings for school purposes for a period not exceeding 20 years with annual rentals fixed by the lease, pursuant to Wis. Stat. § 120.10(5); to wit: proposed lease space for school offices (Rural Virtual Academy) located at 624 College St., Medford, WI 54451; and proposed lease space for a regional learning

center (Rural Virtual Academy) located at 888 Hwy. 153, Mosinee, WI 54455.

Motion carried

### 3. Set Salaries of Board of Education Members

Motion (Zuleger/Everhard) that the following resolution be adopted:

“Be it resolved that the Board of Education be compensated as follows for Board Members expense according to Board policy: \$100 per board meeting for the President, \$95 per meeting for the Clerk, and \$75 per meeting per member for all other board members and \$45 per committee meeting for all members.”

Motion carried 3

### 4. Adoption of the Tax Levy

In accordance with Wisconsin Statute 120.12(3) it is resolved that the Board of Education of the School District of Medford adopt a tax levy for the 2021-22 year in the amount of \$6,074,307 which calls for an estimated all fund tax levy mill rate of 6.24 mills (\$6.24 per \$1000 of equalized property value). [Understanding that “on or before, November 1 the school board shall determine the amount necessary to be raised to operate and maintain the schools of the school district if the annual meeting has not voted a tax sufficient for such purposes for the school year. “Wisconsin Statute 120.12(3) (a)]. **A motion is needed to adopt a tax levy for the 2021-2022 school year in the amount of \$6,074,307 which calls for an estimated tax levy mill rate of 6.24 mills.**

Motion to adopt a tax levy for the 2021-22 school year in the amount of \$6,074,307 which calls for an estimated tax levy mill rate of 6.24 mills (Wibben/Miller) motion carried.

### 5. Approval of Line of Credit 2021-22

Audra Brooks presented the 2021-22 line of credit.

Motion to approve line of credit 2021-22 as presented (Fleegel/Hallgren) Motion carried.

### 6. Set Date, Place and Time for the 2022 Annual Meeting

Motion (Sullivan/Deml) that the following resolution be adopted

“It is resolved that the annual meeting of the Medford Area Public School District shall be held on a date, time, and place to be established by the Board of Education, but no earlier than May 15 and no later than October 31, 2022 at 6 p.m.

Motion Carried.

### J. Questions

No additional questions

### K. Adjourn

Motion (Wibben/Dixon) to adjourn the meeting. Motion carried. The annual meeting was adjourned at 6:45 p.m.

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Nicole Gebert  
Recording Secretary

Cheryl Wibben  
Clerk



**Medford Area Public School District  
Treasurer's Report  
Year Ended June 30, 2022**

	FUND 10	FUND 20	FUND 30	FUND 40	FUND 50	FUND 80	FUND 90
<b>RECEIPTS</b>							
LOCAL	\$5,019,548.51	\$4,686,605.24	\$822,175.00	\$1,016,354.54	\$98,736.45	\$366,781.00	\$5,141,583.73
INTERMEDIATE	\$8,968,800.00	\$101,295.51	\$0.00		\$0.00	\$0.00	\$3,223,285.79
STATE	\$18,290,663.07	\$1,851,997.78	\$0.00		\$4,734.64	\$0.00	
FEDERAL	\$1,928,064.79	\$777,941.45	\$0.00		\$1,931,615.50	\$206,656.97	\$0.00
OTHER	\$102,627.70	\$84,410.84		\$805,600.00	\$0.00		\$2,374.00
<b>TOTAL RECEIPTS</b>	<b>\$34,309,704.07</b>	<b>\$7,502,250.82</b>	<b>\$822,175.00</b>	<b>\$1,821,954.54</b>	<b>\$2,035,086.59</b>	<b>\$573,437.97</b>	<b>\$8,367,243.52</b>
<b>DISBURSEMENTS</b>							
INSTRUCTIONAL	\$13,133,642.17	\$5,259,925.24	\$0.00	\$0.00	\$0.00	\$0.00	\$4,818,087.12
SUPPORT	\$9,185,096.59	\$1,992,776.90	\$726,903.12	\$0.00	\$1,583,048.80	\$217,190.21	\$3,544,700.49
OTHER	\$11,025,043.40	\$141,290.30	\$0.00	\$0.00	\$0.00	\$318,996.33	\$4,455.91
<b>TOTAL DISBURSEMENTS</b>	<b>\$33,343,782.16</b>	<b>\$7,393,992.44</b>	<b>\$726,903.12</b>	<b>\$0.00</b>	<b>\$1,583,048.80</b>	<b>\$536,186.54</b>	<b>\$8,367,243.52</b>
<b>EXCESS (DEFICIENCY) OF CASH RECEIPTS OVER CASH DISBURSEMENTS</b>	<b>\$965,921.91</b>	<b>\$108,258.38</b>	<b>\$95,271.88</b>	<b>\$1,821,954.54</b>	<b>\$452,037.79</b>	<b>\$37,251.43</b>	<b>\$0.00</b>

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**GENERAL FUND 10 REVENUES**

		2020-21	2021-22	2022-23
		AUDITED	UNAUDITED	BUDGET
<b>10</b>	<b>GENERAL FUND</b>			
<b>R</b>	<b>Revenue</b>			
21	TAXES	6,316,517.64	4,904,506.51	5,669,206.00
24	PAYMENT FOR SERVICES	4,169.82	1,542.94	1,000.00
26	NON-CAPITAL SALES	48,605.35	30,895.25	18,000.00
27	SCHOOL ACTIVITY INCOME	36,639.61	36,987.87	33,000.00
28	INTEREST ON INVESTMENTS	1,522.03	1,631.88	2,000.00
29	OTHER REVENUE FROM LOC SOURCES	43,029.00	43,984.06	38,500.00
2	REVENUE FROM LOCAL SOURCES	6,450,483.45	5,019,548.51	5,761,706.00
34	PAYMENTS FOR SERVICES	7,773,036.00	8,968,800.00	10,266,000.00
3	INTERDIST PYMNTS WITHIN - WI	7,773,036.00	8,968,800.00	10,266,000.00
51	TRANSIT OF AIDS	7,993.00	0.00	0.00
58		102,304.73	0.00	0.00
5	REV FROM INTERMEDIATE SOURCES	110,297.73	0.00	0.00
61	STATE AID - CATEGORICAL	273,264.00	265,526.00	227,000.00
62	STATE AID - GENERAL	14,923,055.00	16,159,298.00	15,266,124.00
63	SPECIAL PROJECT GRANTS	135,208.59	97,741.04	24,368.00
69	OTHER REVENUE FROM STATE SOURC	1,695,066.08	1,768,098.03	1,764,895.00
6	REVENUE FROM STATE SOURCES	17,026,593.67	18,290,663.07	17,282,387.00
71	FEDERAL AID - CATEGORICAL	17,116.45	16,447.75	17,176.00
73	SPECIAL PROJECT GRANT	448,847.86	1,218,720.79	491,170.00
75	ED CONSOLIDAT'N/IMPROVEMNT ACT	315,913.19	294,283.34	299,260.00
78	FED-DHS	15,679.86	398,612.91	78,000.00
7	REVENUE FROM FEDERAL SOURCES	797,557.36	1,928,064.79	885,606.00
86	SALE OF FIXED ASSETS	4,107.00	4,295.00	3,000.00
8	OTHER FINANCING SOURCES	4,107.00	4,295.00	3,000.00
96	ADJUSTMENTS	28,436.00	761.00	0.00
97	REFUND OF DISBURSEMENT	116,776.31	96,326.53	120,000.00
99	MISCELLANEOUS OTHER REVENUE	2,386.47	1,245.17	1,000.00
9	OTHER REVENUES	147,598.78	98,332.70	121,000.00
---	Revenue	32,309,673.99	34,309,704.07	34,319,699.00
---	GENERAL FUND	32,309,673.99	34,309,704.07	34,319,699.00
Grand Revenue Totals		32,309,673.99	34,309,704.07	34,319,699.00
Percent Increase/Decrease:			6.19%	.03%

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**GENERAL FUND 10 - EXPENSE CURRICULUM AND SUPPORT**

		2020-21	2021-22	2022-23
		AUDITED	UNAUDITED	BUDGET
<b>10</b>	<b>GENERAL FUND</b>			
<b>E</b>	<b>Expense</b>			
11	CERTIFIED SALARIES	8,043,516.52	8,142,947.50	8,058,760.00
12	CLERICAL SALARIES	113,688.90	80,307.16	72,019.00
13	ASSISTANT SALARIES	386,562.97	358,130.04	467,069.00
14	STUDENT SALARIES	37,471.67	44,964.38	45,000.00
16	SUBSTITUTE SALARIES	173,990.07	205,817.10	225,000.00
1	SALARIES	8,755,230.13	8,832,166.18	8,867,848.00
21	RETIREMENT	783,140.58	766,004.81	570,462.50
22	SOCIAL SECURITY	631,461.53	639,702.79	658,053.64
24	HEALTH INSURANCE	2,800,983.42	2,808,846.46	3,160,896.96
25	OTHER EMPLOYEE INSURANCE	30,127.96	30,539.20	27,789.90
29	OTHER EMPLOYEE BENEFITS	18,609.00	15,450.00	30,000.00
2	EMPLOYEE BENEFITS	4,264,322.49	4,260,543.26	4,447,203.00
31	PERSONAL SERVICES	114,505.53	130,007.96	92,296.00
32	PROPERTY SERVICE		6,422.01	5,000.00
34	TRAVEL	2,139.33	14,672.83	24,050.00
35	COMMUNICATION	11,647.79	3,595.22	4,330.00
36	TECHNOLOGY & SOFTWARE SERVICES	186,687.51	206,138.96	172,521.00
38	INTERGOVERNMENTAL PAYMENTS	3,352.95	375.00	
3	PURCHASED SERVICES	318,333.11	361,211.98	298,197.00
41	SUPPLIES AND MATERIALS	190,280.72	217,052.02	257,559.00
42	APPAREL	4,539.61	5,842.62	3,700.00
43	MEDIA	70,379.44	66,905.81	78,597.00
44	NON-CAPITAL EQUIPMENT	37,570.04	64,121.31	31,045.00
46	EQUIPMENT COMPONENTS			5,000.00
47	TEXTBOOKS	23,248.54	156,146.01	31,427.00
48	NON-CAPITAL TECHNOLOGY	386,427.80	820,842.10	119,364.00
49	OTHER NON-CAPITAL OBJECTS	221.19	543.90	
4	NON-CAPITAL OBJECTS	712,667.34	1,331,453.77	526,692.00
55	EQUIPMENT ADDITION		-200.00	8,000.00
5	CAPITAL OBJECTS		-200.00	8,000.00
94	DUES AND FEES	16,809.75	28,476.96	24,525.00
9	OTHER EXPENDITURES	16,809.75	28,476.96	24,525.00
---	Expense	14,067,362.82	14,813,652.15	14,172,465.00
---	GENERAL FUND	14,067,362.82	14,813,652.15	14,172,465.00
Grand Expense Totals		14,067,362.82	14,813,652.15	14,172,465.00
Percent Increase/Decrease:			5.31%	-4.33%

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**FUND 10 EXPENSE - CO-CURRICULARS**

		2020-21	2021-22	2022-23
		AUDITED	UNAUDITED	BUDGET
<b>10</b>	<b>GENERAL FUND</b>			
<b>E</b>	<b>Expense</b>			
11	CERTIFIED SALARIES	154,601.75	211,240.46	228,848.00
13	ASSISTANT SALARIES	257.10	220.59	
14	STUDENT SALARIES		29.25	
15	CHAPERONE PAY	7,457.25	14,423.44	2,500.00
1	SALARIES	162,316.10	225,913.74	231,348.00
21	RETIREMENT	7,317.10	11,361.85	13,812.00
22	SOCIAL SECURITY	12,192.63	16,967.76	19,156.00
24	HEALTH INSURANCE		952.92	1,134.00
25	OTHER EMPLOYEE INSURANCE		176.64	182.00
2	EMPLOYEE BENEFITS	19,509.73	29,459.17	34,284.00
31	PERSONAL SERVICES	79,568.18	67,337.89	75,330.00
34	TRAVEL	1,959.20	5,103.28	7,315.00
35	COMMUNICATION	420.00		
36	TECHNOLOGY & SOFTWARE SERVICES	435.00	1,794.00	4,000.00
3	PURCHASED SERVICES	82,382.38	74,235.17	86,645.00
41	SUPPLIES AND MATERIALS	28,562.27	30,743.63	35,050.00
42	APPAREL	16,224.87	19,517.17	25,000.00
44	NON-CAPITAL EQUIPMENT	587.56		3,030.00
48	NON-CAPITAL TECHNOLOGY		497.17	
4	NON-CAPITAL OBJECTS	45,374.70	50,757.97	63,080.00
55	EQUIPMENT ADDITION			5,000.00
5	CAPITAL OBJECTS			5,000.00
94	DUES AND FEES	7,675.00	28,673.77	15,275.00
9	OTHER EXPENDITURES	7,675.00	28,673.77	15,275.00
---	Expense	317,257.91	409,039.82	435,632.00
---	GENERAL FUND	317,257.91	409,039.82	435,632.00
<hr/>				
	Grand Expense Totals	317,257.91	409,039.82	435,632.00
	Percent Increase/Decrease:		28.93%	6.5%

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**FUND 10 - EXPENSE ALL OTHERS**

		2020-21	2021-22	2022-23
		AUDITED	UNAUDITED	BUDGET
<b>10</b>	<b>GENERAL FUND</b>			
	<b>Expense</b>			
<b>231000</b>	<b>BOARD OF EDUCATION</b>			
1	SALARIES	16,245.00	13,595.00	18,500.00
2	EMPLOYEE BENEFITS	1,242.87	1,040.08	1,350.00
3	PURCHASED SERVICES	55,596.83	40,531.16	40,000.00
4	NON-CAPITAL OBJECTS	9,291.62	5,435.91	4,000.00
9	OTHER EXPENDITURES	8,029.00	9,280.00	8,500.00
3	PURCHASED SERVICES	21,517.60	27,851.49	11,500.00
4	NON-CAPITAL OBJECTS		362.97	
---	BOARD OF EDUCATION	111,922.92	98,096.61	83,850.00
PERCENT INCREASE/DECREASE:			-12.35%	- 14.52%
<b>232000</b>	<b>CENTRAL ADMINISTRATION</b>			
1	SALARIES	175,815.24	187,940.98	194,888.00
2	EMPLOYEE BENEFITS	74,678.38	75,291.48	76,193.00
3	PURCHASED SERVICES	1,220.80	2,754.37	2,120.00
4	NON-CAPITAL OBJECTS	2,728.56	2,583.00	4,530.00
9	OTHER EXPENDITURES	4,115.00	3,860.00	
---	CENTRAL ADMINISTRATION	258,557.98	272,429.83	277,731.00
Percent Increase/Decrease:			5.37%	1.95%
	<b>OTHER GENERAL</b>			
<b>239000</b>	<b>ADMINISTRATION</b>			
9	OTHER EXPENDITURES	1,660.02	184.21	0.00
---	OTHER GENERAL ADMINISTRATION	1,660.02	184.21	0.00
<b>240000</b>	<b>BUILDING ADMINISTRATION</b>			
1	SALARIES	787,686.27	874,998.90	851,854.00
2	EMPLOYEE BENEFITS	382,383.52	445,804.90	453,867.00
3	PURCHASED SERVICES	20,918.01	24,637.25	20,015.00
4	NON-CAPITAL OBJECTS	73,110.08	115,824.13	87,978.00
9	OTHER EXPENDITURES	3,431.00	11,049.62	6,000.00
---	BUILDING ADMINISTRATION	1,267,528.88	1,472,314.80	1,419,714.00
Percent Increase/Decrease:			16.16%	-3.57%

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**FUND 10 - EXPENSE ALL OTHERS – Continued**

		2020-21 AUDITED	2021-22 UNAUDITED	2022-23 BUDGET
<b>10 GENERAL FUND</b>				
<b>252000 FISCAL EXPENSE</b>				
3 PURCHASED SERVICES		8,995.00	12,202.52	11,370.00
4 NON-CAPITAL OBJECTS		2,104.07	1,079.81	1,200.00
9 OTHER EXPENDITURES		4,437.81	3,931.05	7,430.00
		273,567.35	274,534.40	296,384.00
---	FISCAL			
Percent Increase/Decrease:			.35%	7.96%
<b>253000 OPERATION</b>				
1 SALARIES		661,200.34	638,466.52	712,769.00
2 EMPLOYEE BENEFITS		361,928.31	341,105.27	395,189.00
3 PURCHASED SERVICES		448,046.56	467,077.28	535,569.00
4 NON-CAPITAL OBJECTS		336,190.19	227,857.94	139,400.00
5 CAPITAL OBJECTS		3,569.50	15,795.55	7,500.00
9 OTHER EXPENDITURES		1,759.50	290.00	2,810.00
		1,812,694.40	1,690,592.56	1,793,237.00
---	OPERATION			
Percent Increase/Decrease:			-6.74%	6.07%
<b>254000 MAINTENANCE</b>				
1 SALARIES		0.00	463.14	0.00
2 EMPLOYEE BENEFITS		0	39.99	0
4 NON-CAPITAL OBJECTS		0.00	749.01	0.00
1 SALARIES		48,929.70	47,821.85	48,904.00
2 EMPLOYEE BENEFITS		29,805.65	27,744.79	17,803.00
3 PURCHASED SERVICES		385.56	0.00	0.00
4 NON-CAPITAL OBJECTS		1,903.72	0.00	0.00
3 PURCHASED SERVICES		165,134.38	68,276.59	181,150.00
4 NON-CAPITAL OBJECTS		8,187.96	11,198.83	3,400.00
5 CAPITAL OBJECTS		0.00	37,174.49	0.00
9 OTHER EXPENDITURES		25.00	0.00	0.00
3 PURCHASED SERVICES		266,495.97	154,773.21	314,690.00
4 NON-CAPITAL OBJECTS		12,789.93	23,866.73	11,650.00
9 OTHER EXPENDITURES		0.00	0.00	450.00
3 PURCHASED SERVICES		2,617.10	256.08	0.00
3 PURCHASED SERVICES		0.00	50.00	0.00
5 CAPITAL OBJECTS		3,570.46	0.00	0.00
3 PURCHASED SERVICES		12,369.92	1,402.92	3,575.00
4 NON-CAPITAL OBJECTS		2,570.12	40,190.63	51,925.00
5 CAPITAL OBJECTS		4,675.00	17,302.47	39,000.00
		559,460.47	431,310.73	672,547.00
---	MAINTENANCE			
Percent Increase/Decrease:			-22.91%	55.93%

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**FUND 10 - EXPENSE ALL OTHERS – Continued**

		2020-21 AUDITED	2021-22 UNAUDITED	2022-23 BUDGET
<b>10</b>	<b>GENERAL FUND</b>			
<b>E</b>	<b>Expense</b>			
<b>255000</b>	<b>FACILITY ACQUISITION/REMODELNG</b>			
3	PURCHASED SERVICES	114,664.00	0.00	0.00
5	CAPITAL OBJECTS	186,132.00	0.00	0.00
5	CAPITAL OBJECTS	0.00	129,133.00	0.00
5	CAPITAL OBJECTS	15,968.34	50,919.64	0.00
3	PURCHASED SERVICES	10,000.00	164,283.99	141,300.00
5	CAPITAL OBJECTS	8,424.62	543,903.00	25,000.00
3	PURCHASED SERVICES	36,619.13	41,385.00	51,900.00
	FACILITY			
---	ACQUISITION/REMODELNG	371,808.09	929,624.63	218,200.00
	Percent Increase/Decrease:		150.03%	-76.53%
<b>256000</b>	<b>TRANSPORTATION</b>			
3	PURCHASED SERVICES	0.00	1,261.00	0.00
3	PURCHASED SERVICES	868,065.29	945,589.64	1,187,930.00
3	PURCHASED SERVICES	9,658.76	16,025.13	15,000.00
3	PURCHASED SERVICES	0.00	9,996.50	17,000.00
3	PURCHASED SERVICES	84,332.32	122,543.06	109,180.00
3	PURCHASED SERVICES	13,461.75	35,769.60	28,000.00
---	TRANSPORTATION	975,518.12	1,131,184.93	1,357,110.00
	Percent Increase/Decrease:		15.96%	19.97%
	<b>OTHER BUSINESS</b>			
<b>259000</b>	<b>ADMINISTRATION</b>			
2	EMPLOYEE BENEFITS		0.54	
3	PURCHASED SERVICES		9,435.00	
---	OTHER BUSINESS ADMINISTRATION		9,435.54	
<b>260000</b>	<b>CENTRAL SERVICES</b>			
3	PURCHASED SERVICES	81,329.87	118,652.88	111,800.00
4	NON-CAPITAL OBJECTS	6,338.69	34,646.18	29,000.00
9	OTHER EXPENDITURES	263.50	0.00	0.00
---	CENTRAL SERVICES	87,932.06	153,299.06	140,800.00
	Percent Increase/Decrease:		74.34%	-8.15%



**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**FUND 10 - EXPENSE ALL OTHERS – Continued**

		2020-21 AUDITED	2021-22 UNAUDITED	2022-23 BUDGET
<b>10</b>	<b>GENERAL FUND</b>			
<b>E</b>	<b>Expense</b>			
<b>264000</b>	<b>STAFF SERVICES</b>			
3	PURCHASED SERVICES	0.00	675.00	0.00
---	STAFF SERVICES	0.00	675.00	0.00
<b>270000</b>	<b>INSURANCE AND JUDGMENTS</b>			
7	INSURANCE AND JUDGEMENTS	241,471.67	196,388.00	230,865.00
---	INSURANCE AND JUDGMENTS	241,471.67	196,388.00	230,865.00
	Percent Increase/Decrease:		-18.67%	17.56%
<b>283000</b>	<b>OPERATIONAL DEBT</b>			
6	DEBT REITREMENT	25,475.64	9,138.87	40,000.00
---	OPERATIONAL DEBT	25,475.64	9,138.87	40,000.00
	Percent Increase/Decrease:		64.13%	337.70%
<b>292000</b>	<b>OTHER RETIREE PAYMENTS</b>			
2	EMPLOYEE BENEFITS			250,000.00
---	OTHER RETIREE PAYMENTS			250,000.00
<b>295000</b>	<b>ADMINISTRATIVE TECHNOLOGY SERV</b>			
1	SALARIES	64,231.70	84,585.37	183,598.00
2	EMPLOYEE BENEFITS	40,304.20	47,469.38	108,961.00
3	PURCHASED SERVICES	222,119.12	237,491.28	156,907.00
4	NON-CAPITAL OBJECTS	79,930.75	50,263.99	67,710.00
5	CAPITAL OBJECTS	18,498.00	0.00	0.00
9	OTHER EXPENDITURES	0.00	107.60	0.00
---	ADMINISTRATIVE TECHNOLOGY SERV	425,083.77	419,917.62	517,176.00
	Percent Increase/Decrease:		-1.22%	23.16%
<b>299000</b>	<b>MISCELLANEOUS</b>			
3	PURCHASED SERVICES	4,118.00	6,920.00	4,247.00
---	MISCELLANEOUS	4,118.00	6,920.00	4,247.00
	Percent Increase/Decrease:		68.04%	-38.62%

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**FUND 10 - EXPENSE ALL OTHERS – Continued**

		2020-21	2021-22	2022-23
		AUDITED	UNAUDITED	BUDGET
<b>10</b>	<b>GENERAL FUND</b>			
<b>E</b>	<b>Expense</b>			
<b>411000</b>	<b>TRANSFER FROM FUND 10</b>			
8	OPERATING TRANSFER - OUT	9,806,361.16	10,402,949.08	11,695,004.00
---	TRANSFER FROM FUND 10	9,806,361.16	10,402,949.08	11,695,004.00
	Percent Increase/Decrease:		6.08%	12.42%
<b>431000</b>	<b>GENERAL TUITION PAYMENTS</b>			
3	PURCHASED SERVICES	23,810.00	6,475.00	5,000.00
---	GENERAL TUITION PAYMENTS	23,810.00	6,475.00	5,000.00
	Percent Increase/Decrease:		-72.81%	-22.78%
<b>435000</b>	<b>OPEN ENROLLMENT PAYMENTS</b>			
3	PURCHASED SERVICES	393,656.00	351,568.00	425,000.00
---	OPEN ENROLLMENT PAYMENTS	393,656.00	351,568.00	425,000.00
	Percent Increase/Decrease:		-10.69%	20.89%
<b>438000</b>	<b>GENERAL AID REDUCTION</b>			
3	PURCHASED SERVICES	267,315.00	253,545.00	284,737.00
---	GENERAL AID REDUCTION	267,315.00	253,545.00	284,737.00
	Percent Increase/Decrease:		-5.15%	12.30%
<b>490000</b>	<b>OTHER ADJUSTMENTS</b>			
9	OTHER EXPENDITURES	1,102.86	10,506.32	0.00
	Percent Increase/Decrease:		852.64%	-100.00%

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**GIFT FUND – FUND 21**

		2020-21	2021-22	2022-23
		AUDITED	UNAUDITED	BUDGET
	BEGINNING BALANCE	156,935.40	407,530.85	515,789.23
<b>21</b>	<b>GIFT FUND</b>			
<b>R</b>	<b>Revenue</b>			
27	SCHOOL ACTIVITY INCOME	4,212.53		
29	OTHER REVENUE FROM LOC SOURCES	336,229.77	538,154.54	
2	REVENUE FROM LOCAL SOURCES	340,442.30	538,154.54	
96	ADJUSTMENTS	131,048.58	84,310.84	
9	OTHER REVENUES	131,048.58	84,310.84	
---	Revenue	471,490.88	622,465.38	
<b>E</b>	<b>Expense</b>			
11	CERTIFIED SALARIES	500.00	500.00	
13	ASSISTANT SALARIES	1,051.41		
1	SALARIES	1,551.41	500.00	
21	RETIREMENT	13.50	33.75	
22	SOCIAL SECURITY	117.79	33.29	
2	EMPLOYEE BENEFITS	131.29	67.04	
31	PERSONAL SERVICES	45,820.34	19,925.18	
32	PROPERTY SERVICE		2,010.00	
34	TRAVEL		6,798.42	
35	COMMUNICATION	156.00	2,379.50	
36	TECHNOLOGY & SOFTWARE SERVICES	2,747.64		
37	EDUCATIONAL SERVICES (NON-GOV)		52,258.56	
3	PURCHASED SERVICES	48,723.98	83,371.66	
41	SUPPLIES AND MATERIALS	111,906.85	263,165.48	
42	APPAREL	2,653.76	1,262.88	
43	MEDIA	1,242.01		
44	NON-CAPITAL EQUIPMENT	28,885.33	9,711.19	
47	TEXTBOOKS	165.00		
48	NON-CAPITAL TECHNOLOGY	399.97		
4	NON-CAPITAL OBJECTS	145,252.92	274,139.55	
52	SITE COMPONENTS/REMODELING	4,015.83	67,114.20	
55	EQUIPMENT ADDITION	15,980.00	69,712.03	
5	CAPITAL OBJECTS	19,995.83	136,826.23	
94	DUES AND FEES	5,240.00	19,302.52	
9	OTHER EXPENDITURES	5,240.00	19,302.52	
---	Expense	220,895.43	514,207.00	
---	GIFT FUND			
	ENDING BALANCE	407,530.85	515,789.23	515,789.23

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**SPECIAL EDUCATION - FUND 27**

	2020-21	2021-22	2022-23
	AUDITED	UNAUDITED	BUDGET
<b>27 SPECIAL EDUCATION FUND</b>			
<b>R Revenue</b>			
1 OPERATING TRANSFERS - IN	3,989,723.16	4,148,450.70	5,237,165.39
2 REVENUE FROM LOCAL SOURCES	23,600.00		
3 INTERDIST PYMNTS WITHIN - WI	30,797.00	88,092.00	105,000.00
5 REV FROM INTERMEDIATE SOURCES	246,494.37	13,203.51	
6 REVENUE FROM STATE SOURCES	1,618,305.59	1,851,997.78	1,955,658.00
7 REVENUE FROM FEDERAL SOURCES	470,608.03	777,941.45	784,000.00
9 OTHER REVENUES		100.00	
--- Revenue	6,379,528.15	6,879,785.44	8,081,823.39
<b>E Expense</b>			
1 SALARIES	3,895,919.95	4,278,187.77	4,998,833.00
2 EMPLOYEE BENEFITS	2,041,096.83	2,168,479.50	2,680,324.39
3 PURCHASED SERVICES	232,860.58	184,054.72	178,796.00
4 NON-CAPITAL OBJECTS	79,707.49	115,602.73	159,550.00
5 CAPITAL OBJECTS	123,554.50	121,626.47	57,000.00
7 INSURANCE AND JUDGEMENTS		884.00	2,000.00
9 OTHER EXPENDITURES	6,388.80	10,950.25	5,320.00
--- Expense	6,379,528.15	6,879,785.44	8,081,823.39

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**FUND 38**

	2020-21	2021-22	2022-23
	AUDITED	UNAUDITED	BUDGET
BEGINNING BALANCE	45,600	0.00	4018.88
<b>38 Non-Referendum Debt Service</b>			
<b>R Revenue</b>			
11 TRANSFERS IN - GENERAL		114,400.00	
21 TAXES	80,000.00	165,222.00	165,309.00
28 INTEREST ON INVESTMENTS	0.03		
--- Revenue	80,000.03	279,622.00	165,309.00
<b>E Expense</b>			
67 PRINCIPAL	125,600.00	259,120.00	157,700.00
68 INTEREST		16,483.12	8,037.00
--- Expense	125,600.00	275,603.12	165,737.00
--- ENDING BALANCE	0.00	4,018.88	3,590.88

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**

**FUND 39**

	2020-21	2021-22	2022-23
	AUDITED	UNAUDITED	BUDGET
BEGINNING BALANCE	928,136.30	23,086.30	114,330.30
<b>REFERENDUM APPROVED DEBT</b>			
<b>39 SRVC</b>			
<b>R Revenue</b>			
21 TAXES	1,286,000.00	542,550.00	0.00
--- Revenue	1,286,000.00	542,550.00	0.00
<b>E Expense</b>			
67 PRINCIPAL	2,085,000.00	425,000.00	110,000.00
68 INTEREST	93,150.00	26,300.00	2,200.00
69 OTHER DEBT RETIREMENT	12,900.00		
--- Expense	2,191,050.00	451,300.00	112,200.00
--- ENDING BALANCE	23,086.30	114,336.30	2,136.30

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**

**FUND 46**

	2020-21	2021-22	2022-23
	AUDITED	UNAUDITED	BUDGET
BEGINNING BALANCE	5,005.34	520,040.90	1,536,395.44
<b>46 LONG TERM CAP IMP TRUST FUND</b>			
<b>R Revenue</b>			
11 TRANSFERS IN - GENERAL	515,000.00	1,015,000.00	15,000.00
28 INTEREST ON INVESTMENTS	35.56	993.91	2,000.00
OTHER REVENUE FROM LOC			
29 SOURCES		360.63	
--- Revenue	515,035.56	1,016,354.54	15,000.00
ENDING BALANCE	520,040.90	1,536,395.44	1,551,395.44

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**FUND 49**

	2020-21 AUDITED	2021-22 UNAUDITED	2022-23 BUDGET
BEGINNING BALANCE		0.00	789,225.00
<b>49 OTHER CAPITAL PROJECTS FUND</b>			
<b>R Revenue</b>			
87 LONG-TERM OBLIGATIONS		805,600.00	
--- Revenue		805,600.00	
<b>49 OTHER CAPITAL PROJECTS FUND</b>			
<b>E Expense</b>			
<b>55 CAPITAL</b>			789,225.00
69 OTHER DEBT RETIREMENT		16,375.00	
--- Expense		16,375.00	
--- ENDING BALANCE		789,225.00	0.00



**MEDFORD AREA PUBLIC SCHOOL DISTRICT**

**FUND 50**

	2020-21	2021-22	2022-23
	AUDITED	UNAUDITED	BUDGET
BEGINNING BALANCE	359,585.13	671,557.41	1,123,595.20
<b>50 FOOD SERVICE FUND</b>			
<b>R Revenue</b>			
25 FOOD SERVICE SALES	94,470.96	96,736.45	435,000.00
OTHER REVENUE FROM LOC			
29 SOURCES		2,000.00	
61 STATE AID - CATEGORICAL	19,153.84	4,734.64	18,000.00
71 FEDERAL AID - CATEGORICAL	1,669,461.52	1,931,615.50	630,000.00
--- Revenue	1,783,086.32	2,035,086.59	1,083,000.00
<b>E Expense</b>			
11 CERTIFIED SALARIES	2,561.79		52,986.00
12 CLERICAL SALARIES		10,330.40	11,818.00
13 ASSISTANT SALARIES	2,170.65	14,983.52	15,154.00
21 RETIREMENT	7,215.32	1,655.47	5,161.00
22 SOCIAL SECURITY	7,108.54	1,783.76	6,119.00
24 HEALTH INSURANCE	39,954.20	9,213.10	43,803.00
25 OTHER EMPLOYEE INSURANCE	301.01	80.58	258.00
29 OTHER EMPLOYEE BENEFITS	-50,436.61		
31 PERSONAL SERVICES	1,291,238.62	1,422,771.24	1,155,000.00
32 PROPERTY SERVICE	28,016.11	11,426.08	
34 TRAVEL	4,299.24	797.44	
35 COMMUNICATION	249.75	435.38	
36 TECHNOLOGY & SOFTWARE SERVICES	6,102.00	6,334.00	
38 INTERGOVERNMENTAL PAYMENTS	29,501.81	21,821.39	
41 SUPPLIES AND MATERIALS	416.61	38,856.74	
44 NON-CAPITAL EQUIPMENT	6,651.25	29,535.34	
55 EQUIPMENT ADDITION	95,763.75	12,385.00	
94 DUES AND FEES		639.36	
--- Expense	1,471,114.04	1,583,048.80	1,290,299.00
--- ENDING BALANCE	671,557.41	1,123,595.20	916,296.20



**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**FUND 80 AND 99**

	2020-21	2021-22	2022-23
	AUDITED	UNAUDITED	BUDGET
BEGINNING BALANCE	134,642.65	134,980.32	172,231.75
<b>80 COMMUNITY SERVICE FUND</b>			
<b>R Revenue</b>			
2 REVENUE FROM LOCAL SOURCES	299,500.13	366,781.00	352,905.00
7 REVENUE FROM FEDERAL SOURCES	18,370.91	206,656.97	125,000.00
--- Revenue	317,871.04	573,437.97	477,905.00
<b>E Expense</b>			
1 SALARIES	131,751.43	279,940.81	301,831.00
2 EMPLOYEE BENEFITS	26,428.78	57,678.62	48,224.00
3 PURCHASED SERVICES	99,482.66	169,475.56	98,700.00
4 NON-CAPITAL OBJECTS	7,501.50	17,956.55	28,700.00
5 CAPITAL OBJECTS	44,204.00		
9 OTHER EXPENDITURES	8,165.00	11,135.00	450.00
--- Expense	317,533.37	536,186.54	477,905.00
--- ENDING BALANCE	134,980.32	172,231.75	172,231.75

	2020-21	2021-22	2022-23
	AUDITED	UNAUDITED	BUDGET
<b>OTHER PKG/COOP PROGRAM</b>			
<b>99 FUNDS</b>			
<b>R Revenue</b>			
1 OPERATING TRANSFERS - IN	5,301,638.00	5,125,098.38	6,442,839.00
2 REVENUE FROM LOCAL SOURCES	9,811.27	16,485.35	0
3 INTERDIST PYMNTS WITHIN - WI	2,306,707.36	3,223,285.79	4,634,129.00
5 REV FROM INTERMEDIATE SOURCES	1,617.00	1,250.00	0
9 OTHER REVENUES		1,124.00	0.00
--- Revenue	7,619,773.63	8,367,243.52	11,076,968.00
<b>E Expense</b>			
1 SALARIES	3,029,113.61	3,911,070.50	4,984,177.00
2 EMPLOYEE BENEFITS	1,472,897.19	1,932,410.82	2,603,408.00
3 PURCHASED SERVICES	1,793,839.19	1,282,334.99	1,973,100.00
4 NON-CAPITAL OBJECTS	1,299,026.56	1,130,529.10	1,252,183.00
5 CAPITAL OBJECTS	14,735.81	14,564.98	120,000.00
6 DEBT REITREMENT			60,000.00
7 INSURANCE AND JUDGEMENTS			69,100.00
9 OTHER EXPENDITURES	10,161.27	96,333.13	15,000.00
--- Expense	7,619,773.63	8,367,243.52	11,076,968.00
1 OPERATING TRANSFERS - IN	5,301,638.00	5,125,098.38	6,442,839.00
2 REVENUE FROM LOCAL SOURCES	9,811.27	16,485.35	0.00
3 INTERDIST PYMNTS WITHIN - WI	2,306,707.36	3,223,285.79	4,634,129.00
5 REV FROM INTERMEDIATE SOURCES	1,617.00	1,250.00	0.00
9 OTHER REVENUES		1,124.00	0.00
--- Revenue	7,619,773.63	8,367,243.52	11,076,968.00

**MEDFORD AREA PUBLIC SCHOOL DISTRICT**  
**TAX LEVY ALL FUNDS**

<b>Levy Summary</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
General Fund	\$6,293,838	\$4,881,092	\$5,652,176
Referendum Debt Service Fund	\$1,286,000	\$542,550	\$0
Non-Referendum Debt Service Fund	\$80,000	\$165,222	\$85,309
Capital Expansion Fund	\$0	\$0	\$0
Community Service Fund	\$258,495	\$317,928	\$312,905
Prior Year Levy Chargeback	\$0	\$0	\$0
Other Levy	\$0	\$0	\$0
<b>TOTAL SCHOOL LEVY</b>	<b>\$7,918,333</b>	<b>\$5,906,792</b>	<b>\$6,050,390</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>-25.40%</b>	<b>2.43%</b>

**Fund 80 – Community Service Fund**

The Community Service Fund provides before and after school care services for all age appropriate children who live in the community through the Community Learning Center. Adult education courses are also offered in the evenings. A majority of the expenditures will be for payroll for the workers and supplies purchased to support the programming.

In addition, the Community Service Fund supports the fitness center activities and pool lifeguards at the high school. The fitness center is open to the public and offers early morning and evening hours.

The Police – School Liaison Officer (PSLO) at the high school and the middle school co-curricular cost has been budgeted for in Fund 80. All community eligible students can participate in these co-curricular events. The services of the PSLO are also offered to other schools in the community.

**District Equalized Valuation, Tax Levy and Equalized Mill Rate (TID Out)**

<b>YEAR</b>	<b>EQUALIZED VALUATION OF DISTRICT</b>	<b>% CHANGE FROM PRIOR YEAR</b>	<b>TOTAL TAX LEVY</b>	<b>% CHANGE FROM PRIOR</b>	<b>EQUALIZED MILL RATE</b>	<b>% CHANGE FROM PRIOR</b>
2022 Estimated	\$ 1,097,029,735.00	12.6	\$ 6,050,390.00	2.43	5.52	-9.06
2021	\$ 973,845,597.00	2.46	\$ 5,906,792.00	-34.05	6.07	-27.13
2020	\$ 950,513,451.00	3.39	\$ 7,918,333.00	3.37	8.33	0
2019	\$ 919,401,428.00	5.35	\$ 7,660,328.00	5.63	8.33	0
2018	\$ 870,200,153.00	-1.44	\$ 7,251,837.00	-5.36	8.33	-4.03
2017	\$ 882,949,622.00	0.52	\$ 7,662,726.00	2.78	8.68	2.24
2016	\$ 878,384,187.00	2.65	\$ 7,455,294.00	3.28	8.49	0.59
2015	\$ 855,713,755.00	1.62	\$ 7,218,692.00	7.59	8.44	5.9
2014	\$ 842,091,585.00	3.08	\$ 6,709,432.00	0.29	7.97	-2.69
2013	\$ 816,949,021.00	2.28	\$ 6,690,058.00	2.00	8.19	-0.24

Note: All property (land and/or home) having a full (equalized) value of \$100,000 paid a school tax of \$607.00 in 2021-2022 and is projected to pay \$552.00 in 2022-23 if the property does not increase in value. Property having a full value of \$200,000 paid a school tax of \$1,214 in 2021-22 and is projected to pay \$1,104 in 2022-23 if the property does not increase in value.

## Questions and Answers About Property Tax

**What are the components of the Property Tax?**

There are two basic components to the property tax – the base and the rate. By multiplying the base times the rate, the amount of tax is determined. The base is the value of all taxable property on the district’s assessment roll. The rate is calculated after it is determined how much money must be raised from the property tax.

**What is an assessment and what is its purpose?**

The assessment is the value placed upon your property by the assessor. This value, in relation to the value placed upon all the other taxable property in the municipality will determine what portion of the local property tax levy will be borne by your property.

**What is the difference between assessed value and equalized value?**

The assessed value is the value placed on each parcel of real property by the local assessor. The assessed values are made a matter of record in the local assessment rolls and the total assessed value in a taxation district is the sum of the individual assessments against each parcel of real property discovered by the assessor in the taxation district.

The equalized values are determined by the Department of Revenue and published in the annual statistical report submitted to each County Board. (This report is available from the County Clerk.) These certified values are used for apportioning county property taxes, public school taxes, vocational school taxes, as well as, for distributing property tax relief.

The equalized value is important for maintaining equity between municipalities and counties. Since the local assessor may be assessing at various fractions of full value, the assessed values are not comparable between municipalities, whereas, equalized values are.

**What is meant by the tax rate?**

The tax rate is the rate that is necessary to raise sufficient money from the property tax to meet the levy. The tax rate is determined by dividing the total assessment of a district into the levy. It is often expressed in terms of dollars per thousand.

$$\text{Tax Rate} = \text{Levy} \div \text{Total Assessed Value}$$

If the levy is \$1,000,000 and the total assessed value of the taxation district is \$50,000,000, then the tax rate is \$0.2000 per dollar of assessed value, or \$20 per thousand dollars of assessed value.

School District	Equalized Mill Rate 2021-22	School Taxes on Property with Equalized Value of \$200,000
Abbotsford	9.72	\$1,944
Athens	7.70	\$1,540
Colby	8.04	\$1,608
Gilman	10.65	\$2,130
Medford	6.07	\$1,214
Merrill	7.93	\$1,586
Owen-Withee	8.01	\$1,602
Rib Lake	7.78	\$1,556

## Fund Equity

Fund Equity is one indicator of the financial health and stability of a school district. A common misconception is that fund equity is surplus cash and therefore should correspond to the district's bank balance. Very simply stated, Fund Equity represents the excess of a district's assets over its liabilities (what the district owns minus what it owes). Cash is an asset, but is only one of many district assets – some others would include: accounts receivable, prepaid expenses, supplies, equipment and buildings.

Generally, the more equity a district has, the less short-term borrowing a district has to do for cash flow purposes. The less borrowing, the less money needed for interest payments. It is the goal of the Board of Education to maintain an equity balance of between 15% - 25% of the General Fund budget. The most recent available average equity of all Wisconsin School Districts is approximately 20.7% of the General Fund Budget. Currently, the Medford Area Public School District's equity is 20.90 % of the General Fund Budget.

18-19 Audited General Fund Equity	% of General Fund Budget	19-20 Audited General Fund Equity	% of General Fund Budget	20-21 Audited General Fund Equity	% of General Fund Budget	21-22 Unaudited General Fund Equity	% of General Fund Budget
\$4,954,417	17.30%	\$4,987,012	15.58%	\$6,003,021	19.18%	\$6,968,271	20.90%

## Debt Retirement Schedules

The Fund 38 debt is for debt that we borrowed for maintenance projects in the 2021-22 fiscal year after an unsuccessful referendum. The amount borrowed was \$805,600 with a secured interest rate of 1.50%. We have paid off the land contract in June of 2022.

Year	Principal	Interest	Fiscal Total	Principal Balance
2022-23	\$77,700	\$8,036.60	\$85,736.60	\$652,900
2023-24	\$78,500	\$7,181.90	\$85,681.90	\$574,400
2024-25	\$79,400	\$6,318.40	\$85,718.40	\$495,000
2025-26	\$80,300	\$5,445.00	\$85,745.00	\$414,700
2026-27	\$81,100	\$4,561.70	\$85,661.70	\$333,600
2027-28	\$82,000	\$3,669.60	\$85,669.60	\$251,600
2028-29	\$82,900	\$2,769.60	\$85,669.60	\$168,700
2029-30	\$83,900	\$1,855.70	\$85,755.70	\$84,800
2030-31	\$84,800	\$932.80	\$85,732.80	\$0

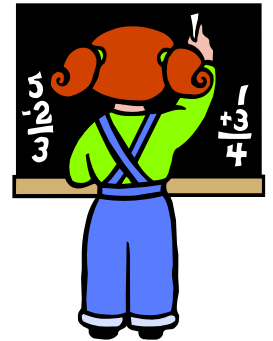
During the 2015-16 fiscal year, the district obtained financing to pay for the projects approved with the April 2016 referendum. With the ten year notes obtained, the total interest cost was 1.789%. During the 19-20 Fiscal year, the board felt it was beneficial to maintain the same levy as the prior year to prepay future debt. The payment that will be made during this fiscal year was levied last year and will not be taxed on the 2023 tax bills.

Year	Principal	Interest	Fiscal Total	Principal Balance
2022-23	\$110,000	\$2,200	\$112,200	\$0.00

## Post-Employment Trust Benefits

In compliance with Assembly Bill 167, the Medford Area Public School District discloses the following (Audra Brooks is the delegated investment manager):

AMOUNT IN TRUST as of June 30, 2022	\$2,195,585.85
INVESTMENT RETURN SINCE JULY 1, 2021	\$48,417.07
TOTAL DISBURSEMENTS MADE SINCE JULY 1, 2021	\$582,303.07
CONTRIBUTIONS MADE SINCE JULY 1, 2021	\$427,045.00



## SNAPSHOT OF MEDFORD AREA PUBLIC SCHOOL DISTRICT

Student Enrollment.....	September 2015	2,159	Total Budget.....	2015-2016	\$21,952,325
	September 2016	2,157		2016-2017	\$22,534,394
	September 2017	2,145		2017-2018	\$24,667,040
	September 2018	2,162		2018-2019	\$27,500,545
	September 2019	2,131		2019-2020	\$28,816,786
	September 2020	2,070		2021-2022	\$32,001,469
	September 2021	2,077	Proposed	2022-2023	\$34,319,699
			Number of Schools.....		5
			Square Miles.....		350

## Facilities Summary

Appraisal Information - the following are estimated replacement values, but not necessarily actual values of our district buildings:

Location	Square Footage	Building	Contents	Total
Medford Area Senior High	174,697	28,731,137	8,926,348	37,657,485
Medford Area Middle School	127,120	20,193,645	2,131,480	22,325,125
Medford Area Elementary School	92,488	14,716,954	2,092,442	16,809,396
Stetsonville Elementary School	36,028	5,854,381	714,537	6,568,918
District Office	10,088	953,702	158,256	1,111,958
School Forest	2,289	182,776	16,725	199,501
Original Barn	2,624	110,000	20,000	132,624
Farm Shed	1,040	10,000	5,000	16,040
New Barn-Construction	2,300	225,000	55,000	282,300
Bus Garage	5,100	275,000	125,000	405,100
MAES Storage Shed	1,200	275,000	25,000	301,200
MAMS Storage Shed	2,000	265,000	25,000	292,000
SES Storage Shed	1,600	225,000	20,000	246,600
Vehicle Maintenance Shed (New 2020)	4,000	240,000	20,000	264,000
<b>Totals</b>	<b>462,574</b>	<b>72,257,595</b>	<b>14,334,788</b>	<b>86,612,247</b>

## Maintenance

2022 Maintenance Projects	MASH	MAMS	MAES	SES	DO
Playground equipment inspection repairs			In Progress	In Progress	
Sidewalks Replacements	Complete			Complete	
Annual Reseal of Gym Floor	Complete	Complete	Complete	N/A	
Asphalt Repair/Seal Coating and/or Line Painting	In Progress	Complete	In Progress	Complete	
Replacement electrical panel/transformer	Complete				
Replace scheduled carpet/flooring		Complete	Complete	Complete	
Tennis Court repair	In Progress				
Change Lights to LED (classroom,halls,offices	In Progress	Complete		Complete	
Replacement of Necessary Doors/hardware	Complete				
Replace kitchen convection ovens/ Serving Lines	In Progress	In Progress	In Progress	In Progress	
Replacement of playground equipment			In Progress	In Progress	
Annual Painting	Complete	Complete	Complete	Complete	Complete
Replacement of Chain on Partial Swings			Complete	Complete	
HVAC Modifications	In Progress	In Progress	In Progress	In Progress	
Replace roof section GPQR	Complete				
Replacement of Ceiling Tile(2 classrooms)	Complete				



Domestic Galvanized Pipe Replacement Phase 3	Complete				
Asphalt replacement	In Progress				
Replace 2 Rooftop AC units	In Process				
Add Roof Top Ladder for safe travel to higher roof tops		In progress			
Repair barn roof from storm damage	Complete				
Replace Van #1	Received				
Playground prep and asphalt				In progress	
Plumbing for washer/dryer install workroom				In Progress	
Remove Victaulic fittings / weld 3" pipe				Complete	
Update workroom cabinets, flooring, painting				Complete	
Art Room 118 add upper cabinets				Complete	

## Transportation

Medford Area Public School District is served by 19 a.m. routes and 18 p.m. routes this year. In addition, the district owns and maintains two buses which transport special needs students throughout the day. The district offers transportation for all students in all schools, including those living within the city and village limits and attending parochial schools. The district is fairly large in geographic size and encompasses nearly 350 square miles.

### Transportation Budgets for 2015- 2023:

2017-18	\$1,128,063	2020-21	\$1,178,000
2018-19	\$1,128,063	2021-22	\$1,229,896
2019-20	\$1,080,828	2022-23	\$1,357,110





## Food Service

Student participation figures for the last six years are shown below. During the past year, enrollment and participation declined.

The Medford Area Public School District recorded 71.52% participation for the 2021-2022 school year. The National School Lunch Program goes back into effect for 2022-23 therefore not all meals for students will be free. The rates that have been approved go back to the same as they were prior to COVID 19.

In 2015-16 A'viands, a Food Service management company, began to manage our food service program. The district's food service program is a self-supporting fund, where all expenses are covered by food service revenues. During the 19-20 school year, the district went out to bid for a new contract. A'viands was chosen for 5 years.

2022-23 Breakfast Prices			
Grades	Regular Price Per Day/Week	Reduced Price Per Day/Week	Adult Price Per Day/Week
PK – 4	\$1.40/\$7.00	\$0.30/\$1.50	\$2.60/ \$13.00
5 – 8	\$1.50/\$7.50	\$0.30/\$1.50	\$2.60/ \$13.00
9 – 12	\$1.60/\$8.00	\$0.30/\$1.50	\$2.60/ \$13.00

2022-23 Lunch Prices			
Grades	Regular Price Per Day/Week	Reduced Price Per Day/Week	Adult Price Per Day/Week
PK – 4	\$2.50/\$12.50	\$0.40/\$2.00	\$4.65 / \$23.25
5 – 8	\$2.65/\$13.25	\$0.40/\$2.00	\$4.65 / \$23.25
12-Sep	\$2.80/\$14.00	\$0.40/\$2.00	\$4.65 / \$23.25

	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
<b>Total Meals Served</b>	271,537	260,714	243,340	231,558	230,540	259,228
<b>Total Enrollment K – 12</b>	2,157	2,145	2162	2143	2001	2132
<b>Percent of Student Participation</b>	73.90%	71.70%	72.20%	72.80%	68.12%	71.52%



# Medford Area Public School District 2022-23 School Calendar

**17-18** New Teacher In-service  
**24-25** Teacher In-service  
**24** MAES and SES Open house 4:00 – 5:30 p.m.  
**24** MAMS Open House 4:30–6:00 p.m.

August						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	NT	NT	19	20
21	22	23	IN	IN	26	27
28	29	30	31			

September						
S	M	T	W	T	F	S
				1	2	3
4	LD	6	7	8	9	10
11	12	13	14	15	16	17
18	19	ER	21	22	23	24
25	26	27	28	29	30	

**1** Grades 1-9 First Day of School  
**2** K & 10-12 First Day of School  
**5** No School  
**6-7** PK First day of School  
**20** Early Release

**19** No school – Parent teacher conferences all schools 1-8 p.m.  
**20** No School Teacher In-service/RD  
**21** No School

October						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	PT	IN	21	22
23	24	25	26	27	28	29
30	31					

November						
S	M	T	W	T	F	S
		1	2	3	4	5
6	7	8	9	10	11	12
13	14	15	16	17	18	19
20	21	ER	23	TG	25	26
27	28	29	30			

**3** End of 1<sup>st</sup> Quarter (42 days)  
**22** Early Release  
**23-25** No School

**23-30** No School

December						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	CE
CD	26	27	28	29	30	NYE

January						
S	M	T	W	T	F	S
NYD	2	3	4	5	6	7
8	9	10	11	12	13	14
15	IN	17	18	19	20	21
22	23	24	25	26	27	28
29	30	31				

**13** End of 2<sup>nd</sup> quarter (42 days)  
**16** No School Teacher In-service

**6** Early Release  
**27-28** Break - No School

February						
S	M	T	W	T	F	S
			1	2	3	4
5	ER	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	24	25
26	27	28				

March						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	15	16	17	18
19	20	21	22	23	IN	25
26	27	28	29	30	31	

**1-3** Break – No School  
**23** End of Quarter (43 Days)  
**24** No School Teacher In-service

**7** No School  
**10** No School Teacher In-service

April						
S	M	T	W	T	F	S
						1
2	3	4	5	6	GF	8
9	IN	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30						

May						
S	M	T	W	T	F	S
	1	2	3	4	5	6
7	8	9	10	11	12	13
14	15	16	ER	18	19	20
21	22	23	24	25	26	27
28	MD	30	31			

**17** Early Release  
**26** Graduation 7:00 p.m. / Last Day of School / End of 4<sup>th</sup> quarter (43 days)

**5** first day of summer school

June						
S	M	T	W	T	F	S
				1	2	3
4	5	6	7	8	9	10
11	12	13	14	15	16	17
18	19	20	21	22	23	24
25	26	27	28	29	30	

July						
S	M	T	W	T	F	S
						1
2	3	4	5	6	7	8
9	10	11	12	13	14	15
16	17	18	19	20	21	22
23	24	25	26	27	28	29
30	31					

**170** Student Days  
**179.5** Teacher Days

The first three days lost to snow / bad weather will not be rescheduled.

All other days will be made up after Memorial Day.

The school board may also consider adding minutes to the day to meet DPI requirements.

Pat Sullivan  
District Administrator