

BUDGET AND ANNUAL MEETING REPORT

Medford Area Public School District
2023



About Meeting

- Monday, August 28, 2023
- Medford Area Public School District Office
- 6:00 p.m.



www.medford.k12.wi.us
Phone: 715-748-4620
Fax: 715-748-6839

Address
124 West State Street
Medford, WI 54451



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.

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 2023-24 district budget will be presented to the public at the Budget Hearing and Annual Meeting on Monday, August 28, 2023. The Budget Hearing will begin at 6:00 p.m., followed by the Annual Meeting. The levy rate is anticipated to 7.09 per one-thousand dollars of equalized value.

A historic opportunity has been granted to Medford Schools. Allowing us to raise our base amount that may be spent per pupil to \$11,000. What an opportunity in front of us this year. The board will work hard to use these dollars to strengthen our district. No word on our application for grant funds from FEMA at this time. Please know that our decisions throughout the year are based on a group of nine people and what they feel is best for our students. You are always welcome to provide your input.

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 years 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 held on the fourth Monday of each month at 6:00 p.m. at the District Office. Thank you for choosing Medford, and our students.

Dave Fleegel

Dave Fleegel, Board President



*Medford Area
Senior High*

*Medford Area
Middle School*



*Medford Area
Elementary
School*

*Stetsonville
Elementry
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 2022 Annual Meeting Minutes
- F. Presentation of 2023 Annual Meeting Treasurer’s Report
- G. Purpose of Budget Meeting
- H. Review Proposed 2023-24 Budget
- I. Annual Meeting Business

1. Consideration of Possible Purchase of Property and Lease

- Resolution to authorize the school board to designate sites for school district buildings and provide for the erection of suitable buildings or for the lease of suitable buildings for a period not exceeding 20 years with annual rentals fixed by the lease, pursuant to Wis. Stat. § 120.10(5),), including proposed lease of space for school offices (Rural Virtual Academy), proposed lease of space for a regional learning center (Rural Virtual Academy), proposed lease of space for school district purposes (Simek Center), and other leases of suitable buildings for school district purposes.
- Resolution to authorize the school board to acquire, by purchase or condemnation, real estate and structures and facilities appurtenant to such real estate necessary for school district purposes, pursuant to Wis. Stat. § 120.10(5m).
- Resolution to authorize the school board to lease school district real property, buildings, and equipment not needed for school purposes to any person for any lawful use at a reasonable rental, pursuant to Wis. Stat. § 120.13(25), including proposed lease of vacant land located on County Road Q, and other proposed leases of real property, buildings, and equipment not needed for school purposes.

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 2023-2024 year in the amount of \$7,450,458 calls for an estimated all fund tax levy mill rate of 7.09 mills (\$7.09 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 2023-2024 school year in the amount of \$7,450,458 which calls for an estimated all fund tax levy mill rate of 7.09 mills.***

4. Approval of Line of Credit 2023-2024

5. Set Date, Place and Time for the 2024 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, 2024, at 6 p.m.”

J. Questions

K. Adjourn

**Medford Area Public School District
Annual Meeting Minutes
Medford Area School District Office
August 29, 2022**

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, Brian Hallgren, Pat Sullivan, Dave Fleegel, Kurt Werner, Corey Dassow, Jodi Nuernberger, and Don Everhard were present. Absent: John Zuleger

C. Pledge of Allegiance

D. Election of Chairperson

Nominations were taken for Chairperson. Motion (Sullivan/Deml) to elect Dave Fleegel as Chairperson. Motion carried.

E. Presentation of 2021 Annual Meeting Minutes

Jodi Nuernberger presented minutes from the last meeting. Motion to approve meeting minutes as printed in the annual booklet from August 23, 2021. Motion carried.

F. Presentation of 2022 Annual Meeting Treasurer’s Report

Treasurer, Brian Hallgren, read a summary of the Treasurer’s Report. Motion (Deml/Sullivan) to approve report, motion carried.

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 2022-2023 Budget

Director of Business Services, Audra Brooks, reviewed the proposed 2022-23 Budget.

I. Annual Meeting Business

1. Consideration of Possible Purchase of Property and Lease

Motion (Everhard/Deml) 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

2. Set Salaries of Board of Education Members

Motion (Sullivan/Hallgren) that the following resolution be adopted:

“Be it resolved that the Board of Education be compensated as follows for Board Members expense, increasing the amount by \$25.00 in each category: \$125 per board meeting for the President, \$120 per meeting for the Clerk, and \$100 per meeting per member for all other board members. Committee meetings increased by \$15.00 to \$60 per committee meeting for all members.”

Motion carried.

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 2022-23 year in the amount of \$6,050,390 which 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 tax levy mill rate of 5.52 mills.**

Motion to adopt a tax levy for the 2022-23 school year in the amount of \$6,020,390 which calls for an estimated tax levy mill rate of 5.52 mills (Fleegel/Deml) motion carried.

4. Approval of Line of Credit 2022-23

Audra Brooks presented the 2022-23 line of credit.

Motion to approve line of credit 2022-23 as presented (Hallgren/Everhard) Motion carried.

5. Set Date, Place and Time for the 2023 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 (Hallgren/Dassow) to adjourn the meeting. Motion carried. The annual meeting was adjourned at 6:40 p.m.

Nicole Gebert
Recording Secretary

Jodi Nuernberger
Clerk

**Medford Area Public School District
Treasurer's Report
Year Ended June 30, 2023**

	FUND 10	FUND 20	FUND 30	FUND 40	FUND 50	FUND 80	FUND 90
RECEIPTS							
LOCAL	\$5,709,100.00	\$5,707,280.60	\$85,309.00	\$1,052,230.24	\$519,061.58	\$456,777.00	\$5,988,513.93
INTERMEDIATE	\$9,855,462.00	\$150,741.00	\$0.00		\$0.00	\$0.00	\$4,720,478.20
STATE	\$17,796,509.00	\$2,302,408.78	\$0.00		\$28,430.14	\$0.00	
FEDERAL	\$2,305,141.00	\$696,645.53	\$0.00		\$922,734.91	\$312,063.75	\$0.00
OTHER	\$231,997.00	\$23,521.91			\$0.00		\$1,697.52
TOTAL RECEIPTS	\$35,898,209.00	\$8,880,597.82	\$85,309.00	\$1,052,230.24	\$1,470,226.63	\$768,840.75	\$10,710,689.65
DISBURSEMENTS							
INSTRUCTIONAL	\$12,603,091.92	\$6,110,818.83	\$0.00	\$0.00	\$0.00	\$0.00	\$6,148,730.76
SUPPORT	\$10,256,931.38	\$2,420,853.51	\$197,936.60	\$789,225.00	\$1,565,758.64	\$207,647.88	\$4,544,648.90
OTHER	\$12,606,713.55	\$124,312.38	\$0.00	\$0.00	\$0.00	\$455,440.53	\$17,309.99
TOTAL DISBURSEMENTS	\$35,466,736.85	\$8,655,984.72	\$197,936.60	\$789,225.00	\$1,565,758.64	\$663,088.41	\$10,710,689.65
EXCESS (DEFICIENCY) OF CASH RECEIPTS OVER CASH DISBURSEMENTS	\$431,472.15	\$224,613.10	-\$112,627.60	\$263,005.24	-\$95,532.01	\$105,752.34	\$0.00

MEDFORD AREA PUBLIC SCHOOL DISTRICT
GENERAL FUND 10 REVENUES

		2021-22	2022-23	2023-24
		AUDITED	UNAUDITED	BUDGET
10	GENERAL FUND			
R	Revenue			
21	TAXES	4,904,506.51	5,483,403.59	7,475,476.00
24	PAYMENT FOR SERVICES	1,542.94	148.69	
26	NON-CAPITAL SALES	30,895.25	12,930.76	10,000.00
27	SCHOOL ACTIVITY INCOME	36,987.87	59,994.90	38,000.00
28	INTEREST ON INVESTMENTS	1,631.88	86,559.83	75,000.00
29	OTHER REVENUE FROM LOC SOURCES	43,984.06	66,062.41	28,500.00
2	REVENUE FROM LOCAL SOURCES	5,019,548.51	5,709,100.18	7,626,976.00
34	PAYMENTS FOR SERVICES	8,968,800.00	9,834,618.00	10,106,427.00
3	INTERDIST PYMNTS WITHIN - WI	8,968,800.00	9,834,618.00	10,106,427.00
51	TRANSIT OF AIDS		20,713.88	
59	OTHER REV - INTERMEDIATE SOURC		130.00	
5	REV FROM INTERMEDIATE SOURCES		20,843.88	
61	STATE AID - CATEGORICAL	265,526.00	268,941.56	227,000.00
62	STATE AID - GENERAL	16,159,298.00	15,443,854.00	15,623,041.00
63	SPECIAL PROJECT GRANTS	97,741.04	150,526.70	48,200.00
69	OTHER REVENUE FROM STATE SOURC	1,768,098.03	1,933,186.40	1,815,893.00
6	REVENUE FROM STATE SOURCES	18,290,663.07	17,796,508.66	17,714,134.00
71	FEDERAL AID - CATEGORICAL	16,447.75	23,019.90	21,204.00
73	SPECIAL PROJECT GRANT	1,218,720.79	1,560,563.15	2,170,038.76
75	ED CONSOLIDAT'N/IMPROVEMNT ACT	294,283.34	298,003.63	311,183.24
78	FED-DHS	398,612.91	423,554.25	90,000.00
7	REVENUE FROM FEDERAL SOURCES	1,928,064.79	2,305,140.93	2,592,426.00
86	SALE OF FIXED ASSETS	4,295.00	14,265.00	3,000.00
87	LONG-TERM OBLIGATIONS	110,534.43		
8	OTHER FINANCING SOURCES	114,829.43	14,265.00	3,000.00
96	ADJUSTMENTS	761.00	17.00	
97	REFUND OF DISBURSEMENT	96,326.53	211,786.87	120,000.00
99	MISCELLANEOUS OTHER REVENUE	1,245.17	5,928.46	2,000.00
9	OTHER REVENUES	98,332.70	217,732.33	122,000.00
---	Revenue	34,420,238.50	35,898,208.98	38,164,963.00
---	GENERAL FUND	34,420,238.50	35,898,208.98	38,164,963.00
Grand Revenue Totals		34,420,238.50	35,898,208.98	38,164,963.00
Percent Increase/Decrease			4.29%	6.31%

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

		2021-22	2022-23	2023-24
		AUDITED	UNAUDITED	BUDGET
10	GENERAL FUND			
E	Expense			
11	CERTIFIED SALARIES	8,140,860.00	8,051,416.25	8,428,570.33
12	CLERICAL SALARIES	80,307.16	79,985.59	79,788.24
13	ASSISTANT SALARIES	358,130.04	355,938.64	478,899.20
14	STUDENT SALARIES	44,964.38	17,491.02	20,000.00
16	SUBSTITUTE SALARIES	205,817.10	206,114.68	225,000.00
1	SALARIES	8,830,078.68	8,710,946.18	9,232,257.77
21	RETIREMENT	765,869.12	954,193.59	596,419.50
22	SOCIAL SECURITY	639,546.37	630,242.87	687,754.64
23	LIFE INSURANCE			7,000.00
24	HEALTH INSURANCE	2,808,382.66	2,832,760.37	3,337,197.26
25	OTHER EMPLOYEE INSURANCE	30,532.10	27,552.85	28,866.51
29	OTHER EMPLOYEE BENEFITS	15,450.00	11,875.00	36,000.00
2	EMPLOYEE BENEFITS	4,259,780.25	4,456,624.68	4,693,237.91
31	PERSONAL SERVICES	134,451.97	158,619.37	115,430.00
32	PROPERTY SERVICE	1,978.00	411.75	2,000.00
34	TRAVEL	14,672.83	21,093.62	17,015.00
35	COMMUNICATION	3,595.22	5,901.56	6,360.00
36	TECHNOLOGY & SOFTWARE SERVICES	206,138.96	225,604.32	180,641.00
38	INTERGOVERNMENTAL PAYMENTS	375.00	1,770.00	
3	PURCHASED SERVICES	361,211.98	413,400.62	321,446.00
41	SUPPLIES AND MATERIALS	221,188.57	257,186.97	256,954.16
42	APPAREL	5,842.62	8,833.24	2,900.00
43	MEDIA	65,215.20	63,930.23	87,683.00
44	NON-CAPITAL EQUIPMENT	64,121.31	77,140.07	42,267.27
46	EQUIPMENT COMPONENTS			1,500.00
47	TEXTBOOKS	153,700.07	48,824.71	263,943.00
48	NON-CAPITAL TECHNOLOGY	820,842.10	463,450.16	304,320.00
49	OTHER NON-CAPITAL OBJECTS	543.90	4,762.60	1,500.00
4	NON-CAPITAL OBJECTS	1,331,453.77	924,127.98	961,067.43
55	EQUIPMENT ADDITION	-200.00	157,018.89	3,000.00
5	CAPITAL OBJECTS	-200.00	157,018.89	3,000.00
94	DUES AND FEES	28,476.96	30,309.17	26,510.00
9	OTHER EXPENDITURES	28,476.96	30,309.17	26,510.00
---	Expense	14,810,801.64	14,692,427.52	15,237,519.11
---	GENERAL FUND	14,810,801.64	14,692,427.52	15,237,519.11
Grand Expense Totals		14,810,801.64	14,692,427.52	15,237,519.11
Percent Increase/Decrease			-0.80%	3.71%

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

		2021-22	2022-23	2023-24
		AUDITED	UNAUDITED	BUDGET
10	GENERAL FUND			
E	Expense			
11	CERTIFIED SALARIES	211,240.46	182,307.49	255,816.00
13	ASSISTANT SALARIES	220.59	98.82	
14	STUDENT SALARIES	29.25		
15	CHAPERONE PAY	14,423.44	52,446.74	4,500.00
1	SALARIES	225,913.74	234,853.05	260,316.00
21	RETIREMENT	11,361.85	21,821.97	15,299.15
22	SOCIAL SECURITY	16,967.76	17,638.30	21,011.69
24	HEALTH INSURANCE	952.92	1,943.08	6,515.09
25	OTHER EMPLOYEE INSURANCE	176.64	187.22	222.07
2	EMPLOYEE BENEFITS	29,459.17	41,590.57	43,048.00
31	PERSONAL SERVICES	67,337.89	72,307.33	180,330.00
34	TRAVEL	5,103.28	6,757.14	4,815.00
35	COMMUNICATION		420.00	
36	TECHNOLOGY & SOFTWARE SERVICES	1,794.00	5,962.00	4,530.00
3	PURCHASED SERVICES	74,235.17	85,446.47	189,675.00
41	SUPPLIES AND MATERIALS	30,743.63	40,417.32	32,050.00
42	APPAREL	19,517.17	16,329.97	25,000.00
44	NON-CAPITAL EQUIPMENT		1,444.96	3,000.00
48	NON-CAPITAL TECHNOLOGY	497.17		
4	NON-CAPITAL OBJECTS	50,757.97	58,192.25	60,050.00
55	EQUIPMENT ADDITION			5,000.00
5	CAPITAL OBJECTS			5,000.00
94	DUES AND FEES	28,673.77	39,292.56	15,275.00
9	OTHER EXPENDITURES	28,673.77	39,292.56	15,275.00
---	Expense	409,039.82	459,374.90	573,364.00
---	GENERAL FUND	409,039.82	459,374.90	573,364.00
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	Grand Expense Totals	409,039.82	459,374.90	573,364.00
	Percent Increase/Decrease		12.31%	24.81%

MEDFORD AREA PUBLIC SCHOOL DISTRICT
FUND 10 - EXPENSE ALL OTHERS

		2021-22	2022-23	2023-24
		AUDITED	UNAUDITED	BUDGET
10	GENERAL FUND			
	Expense			
231000	BOARD OF EDUCATION			
1	SALARIES	13,595.00	17,995.00	20,000.00
2	EMPLOYEE BENEFITS	1,040.08	1,376.58	1,600.00
3	PURCHASED SERVICES	40,531.16	43,694.82	42,630.00
4	NON-CAPITAL OBJECTS	5,435.91	6,008.89	4,000.00
9	OTHER EXPENDITURES	9,280.00	10,112.00	9,400.00
3	PURCHASED SERVICES	27,851.49	31,975.60	15,000.00
4	NON-CAPITAL OBJECTS	362.97		
		-----	-----	-----
---	BOARD OF EDUCATION	98,096.61	111,162.89	92,630.00
	Percent Increase/Decrease		13.32%	-16.67%
	CENTRAL			
232000	ADMINISTRATION			
1	SALARIES	187,940.98	193,494.99	202,761.00
2	EMPLOYEE BENEFITS	75,291.48	81,864.13	81,279.49
3	PURCHASED SERVICES	2,754.37	2,512.45	2,120.00
4	NON-CAPITAL OBJECTS	2,583.00	2,430.30	2,500.00
9	OTHER EXPENDITURES	3,860.00	3,200.00	
1	SALARIES		220.00	
2	EMPLOYEE BENEFITS		31.26	
3	PURCHASED SERVICES		180.00	5,000.00
4	NON-CAPITAL OBJECTS		736.04	
9	OTHER EXPENDITURES		1,000.00	
		-----	-----	-----
---	CENTRAL ADMINISTRATION	272,429.83	285,669.17	293,660.49
	Percent Increase/Decrease		4.85%	2.80%
239000	OTHER GENERAL ADMINISTRATION			
9	OTHER EXPENDITURES	184.21	1,033.88	0.00
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---	OTHER GENERAL ADMINISTRATION	184.21	1,033.88	

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

	2021-22	2022-23	2023-24
	AUDITED	UNAUDITED	BUDGET
BUILDING			
240000 ADMINISTRATION			
1 SALARIES	874,998.90	869,252.97	895,571.62
2 EMPLOYEE BENEFITS	445,804.90	451,818.56	457,695.94
3 PURCHASED SERVICES	24,637.25	42,055.98	13,665.00
4 NON-CAPITAL OBJECTS	115,824.13	81,378.24	78,403.00
9 OTHER EXPENDITURES	11,049.62	4,682.00	4,000.00
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---	BUILDING ADMINISTRATION	1,472,314.80	1,449,187.75
	Percent Increase/Decrease	1.57%	0.00%
252000 FISCAL			
1 SALARIES	176,281.96	200,370.73	199,879.35
2 EMPLOYEE BENEFITS	81,039.06	94,306.22	85,522.15
3 PURCHASED SERVICES	12,202.52	11,478.65	11,370.00
4 NON-CAPITAL OBJECTS	1,079.81	1,557.60	1,000.00
9 OTHER EXPENDITURES	3,931.05	3,105.29	7,630.00
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---	FISCAL	274,534.40	310,818.49
	Percent Increase/Decrease	13.22%	-1.74%
253000 OPERATION			
1 SALARIES	638,466.52	703,510.39	720,286.81
2 EMPLOYEE BENEFITS	341,105.27	376,414.49	328,336.47
3 PURCHASED SERVICES	467,077.28	565,768.56	527,052.00
4 NON-CAPITAL OBJECTS	227,857.94	214,415.96	121,800.00
5 CAPITAL OBJECTS	15,795.55	64,369.14	185,957.00
9 OTHER EXPENDITURES	290.00	481.50	2,810.00
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---	OPERATION	1,690,592.56	1,924,960.04
	Percent Increase/Decrease	13.86	-2.01

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

	2021-22	2022-23	2023-24
	AUDITED	UNAUDITED	BUDGET
10 GENERAL FUND			
Expense			
254000 MAINTENANCE			
1 SALARIES	48,284.99	56,578.64	50,523.52
2 EMPLOYEE BENEFITS	27,784.78	21,241.00	18,343.13
4 NON-CAPITAL OBJECTS	749.01	463.09	
3 PURCHASED SERVICES	68,276.59	89,452.46	215,300.00
4 NON-CAPITAL OBJECTS	11,198.83	4,925.79	3,400.00
5 CAPITAL OBJECTS	3,653.59		
3 PURCHASED SERVICES	154,773.21	262,308.66	219,565.00
4 NON-CAPITAL OBJECTS	23,866.73	38,956.78	11,650.00
9 OTHER EXPENDITURES			450.00
3 PURCHASED SERVICES	256.08	13,024.58	350.00
4 NON-CAPITAL OBJECTS		42.90	
3 PURCHASED SERVICES	50.00	3,790.24	
4 NON-CAPITAL OBJECTS		252.03	
3 PURCHASED SERVICES	1,402.92		5,775.00
4 NON-CAPITAL OBJECTS	40,190.63	17,433.34	79,100.00
5 CAPITAL OBJECTS	17,302.47	7,492.98	

MAINTENANCE	397,789.83	515,962.49	604,456.65
Percent Increase/Decrease		29.71%	17.15%
255000 FACILITY ACQUISITION/REMODELNG			
3 PURCHASED SERVICES		237,360.42	
4 NON-CAPITAL OBJECTS		1,772.27	
5 CAPITAL OBJECTS	129,133.00	8,728.76	2,080,000.00
5 CAPITAL OBJECTS	84,440.54	10,140.00	
3 PURCHASED SERVICES	164,283.99	77,364.00	241,900.00
4 NON-CAPITAL OBJECTS		56,434.86	
5 CAPITAL OBJECTS	543,903.00	358,545.85	31,200.00
3 PURCHASED SERVICES	6,635.00	37,527.50	70,400.00

FACILITY			
ACQUISITION/REMODELNG	928,395.53	787,873.66	2,423,500.00
Percent Increase/Decrease		-15.14%	207.60%

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

		2021-22	2022-23	2023-24
		AUDITED	UNAUDITED	BUDGET
10	GENERAL FUND			
E	Expense			
256000	TRANSPORTATION			
5	CAPITAL OBJECTS		37,219.00	
3	PURCHASED SERVICES	1,261.00		
3	PURCHASED SERVICES	945,589.64	1,002,358.92	1,278,000.00
3	PURCHASED SERVICES	16,025.13	14,586.32	15,000.00
3	PURCHASED SERVICES	9,996.50	22,501.89	17,500.00
3	PURCHASED SERVICES	122,543.06	141,791.46	117,000.00
3	PURCHASED SERVICES	35,769.60	35,788.78	28,000.00
---	TRANSPORTATION	1,131,184.93	1,254,246.37	1,455,500.00
	Percent Increase/Decrease		10.88	16.05
259000	OTHER BUSINESS ADMINISTRATION			
2	EMPLOYEE BENEFITS	0.54		
3	PURCHASED SERVICES	9,435.00	5,116.80	
---	OTHER BUSINESS ADMINISTRATION	9,435.54	5,116.80	
260000	CENTRAL SERVICES			
3	PURCHASED SERVICES	118,652.88	112,349.63	111,800.00
4	NON-CAPITAL OBJECTS	34,646.18	32,706.95	29,000.00
---	CENTRAL SERVICES	153,299.06	145,056.58	140,800.00
	Percent Increase/Decrease		-5.38%	-2.93%
264000	STAFF SERVICES			
1	SALARIES		33.52	
2	EMPLOYEE BENEFITS		4.39	
3	PURCHASED SERVICES	675.00	243.04	
---	STAFF SERVICES	675.00	280.95	

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

		2021-22 AUDITED	2022-23 UNAUDITED	2023-24 BUDGET
10	GENERAL FUND			
	Expense			
270000	INSURANCE AND JUDGMENTS			
	INSURANCE AND			
7	JUDGEMENTS	196,388.00	106,879.80	184,052.00
---	INSURANCE AND JUDGMENTS	196,388.00	106,879.80	184,052.00
	Percent Increase/Decrease		-45.58%	72.20%
281000	LONG-TERM CAPITAL DEBT			
6	DEBT REITREMENT	49,334.36		
---	LONG-TERM CAPITAL DEBT	49,334.36		
283000	OPERATIONAL DEBT			
6	DEBT REITREMENT	9,138.87	30,458.31	40,000.00
---	OPERATIONAL DEBT	9,138.87	30,458.31	40,000.00
	Percent Increase/Decrease		233.28%	31.33%
292000	OTHER RETIREE PAYMENTS			
2	EMPLOYEE BENEFITS			250,000.00
---	OTHER RETIREE PAYMENTS			250,000.00
295000	ADMINISTRATIVE TECHNOLOGY SERV			
1	SALARIES	86,672.87	231,163.52	258,811.15
2	EMPLOYEE BENEFITS	48,232.39	115,683.09	126,917.91
3	PURCHASED SERVICES	222,906.92	276,074.51	256,878.00
4	NON-CAPITAL OBJECTS	50,263.99	111,894.08	63,450.00
5	CAPITAL OBJECTS		36,518.50	197,867.00
9	OTHER EXPENDITURES	107.60		
---	ADMINISTRATIVE TECHNOLOGY SERV	408,183.77	771,333.70	903,924.06
	Percent Increase/Decrease		88.97%	17.19%

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

	2021-22 AUDITED	2022-23 UNAUDITED	2023-24 BUDGET
10 GENERAL FUND			
Expense			
299000 MISCELLANEOUS			
2 EMPLOYEE BENEFITS			
3 PURCHASED SERVICES	6,920.00	8,180.00	4,486.00
---	6,920.00	8,180.00	4,486.00
Percent Increase/Decrease		18.21%	-45.16%
411000 TRANSFER FROM FUND 10			
8 OPERATING TRANSFER - OUT	10,402,949.08	11,948,624.27	11,203,138.00
---	10,402,949.08	11,948,624.27	11,203,138.00
Percent Increase/Decrease		14.86%	-6.24%
431000 GENERAL TUITION PAYMENTS			
3 PURCHASED SERVICES	6,475.00	12,514.67	5,000.00
---	6,475.00	12,514.67	5,000.00
Percent Increase/Decrease		93.28%	-60.05%
435000 OPEN ENROLLMENT PAYMENTS			
3 PURCHASED SERVICES	351,568.00	363,971.00	396,428.00
---	351,568.00	363,971.00	396,428.00
Percent Increase/Decrease		3.53%	8.92%
438000 GENERAL AID REDUCTION			
3 PURCHASED SERVICES	253,545.00	279,891.50	337,080.00
---	253,545.00	279,891.50	337,080.00
Percent Increase/Decrease		10.39%	20.43%
492000 OTHER ADJUSTMENTS			
9 OTHER EXPENDITURES	121,040.75	1,712.11	0
---	121,040.75	1,712.11	0
Percent Increase/Decrease		-98.59%	-100%

MEDFORD AREA PUBLIC SCHOOL DISTRICT
GIFT FUND – FUND 21

	2021-22	2022-23	2023-24
	AUDITED	UNAUDITED	BUDGET
Beginning Balance	407,530.85	515,789.23	540,402.33
21 GIFT FUND			
R Revenue			
OTHER REVENUE FROM LOC			
29 SOURCES	538,154.54	730,936.25	
2 REVENUE FROM LOCAL SOURCES	538,154.54	730,936.25	
96 ADJUSTMENTS	84,310.84	23,521.91	
9 OTHER REVENUES	84,310.84	23,521.91	
--- Revenue	622,465.38	754,458.16	
E Expense			
11 CERTIFIED SALARIES	500.00	534.00	
1 SALARIES	500.00	534.00	
21 RETIREMENT	33.75	35.26	
22 SOCIAL SECURITY	33.29	40.86	
2 EMPLOYEE BENEFITS	67.04	76.12	
31 PERSONAL SERVICES	21,935.18	49,230.01	
34 TRAVEL	6,798.42	37,037.65	
35 COMMUNICATION	2,379.50	2,618.00	
36 TECHNOLOGY & SOFTWARE SERVICES		11,386.91	
37 EDUCATIONAL SERVICES (NON-GOV)	52,258.56	54,987.64	
3 PURCHASED SERVICES	83,371.66	155,260.21	
41 SUPPLIES AND MATERIALS	264,428.36	376,005.18	
44 NON-CAPITAL EQUIPMENT	9,711.19	15,553.22	
48 NON-CAPITAL TECHNOLOGY		800.00	
4 NON-CAPITAL OBJECTS	274,139.55	392,358.40	
52 SITE COMPONENTS/REMODELING	67,114.20	44,486.70	
54 BUILDING COMPONENTS/REMODELING		80,361.35	
55 EQUIPMENT ADDITION	69,712.03	7,098.88	
58		12,953.52	
5 CAPITAL OBJECTS	136,826.23	144,900.45	
94 DUES AND FEES	19,302.52	36,715.88	
9 OTHER EXPENDITURES	19,302.52	36,715.88	
--- Expense	514,207.00	729,845.06	
--- Ending Balance - Fund 21	515,789.23	540,402.33	540,402.33

MEDFORD AREA PUBLIC SCHOOL DISTRICT
SPECIAL EDUCATION - FUND 27

		2021-22	2022-23	2023-24
		AUDITED	UNAUDITED	BUDGET
27	SPECIAL EDUCATION FUND			
R	Revenue			
1	OPERATING TRANSFERS - IN	4,148,450.70	4,952,744.35	4,907,698.00
2	REVENUE FROM LOCAL SOURCES		23,600.00	
3	INTERDIST PYMNTS WITHIN - WI REV FROM INTERMEDIATE	88,092.00	130,935.00	105,000.00
5	SOURCES	13,203.51	19,806.00	5,468.00
6	REVENUE FROM STATE SOURCES	1,851,997.78	2,102,408.78	2,733,023.00
7	REVENUE FROM FEDERAL SOURCES	777,941.45	696,645.53	693,062.00
9	OTHER REVENUES	100.00		
---	Revenue	6,879,785.44	7,926,139.66	8,444,251.00
E	Expense			
1	SALARIES	4,278,187.77	4,809,785.38	5,088,418.83
2	EMPLOYEE BENEFITS	2,168,479.50	2,712,629.57	2,997,311.17
3	PURCHASED SERVICES	184,054.72	225,054.88	166,551.00
4	NON-CAPITAL OBJECTS	115,602.73	127,859.71	175,650.00
5	CAPITAL OBJECTS	121,626.47	34,708.55	7,000.00
7	INSURANCE AND JUDGEMENTS	884.00	2,386.00	4,000.00
9	OTHER EXPENDITURES	10,950.25	13,715.57	5,320.00
---	Expense	6,879,785.44	7,926,139.66	8,444,251.00
---	SPECIAL EDUCATION FUND			

MEDFORD AREA PUBLIC SCHOOL DISTRICT
FUND 38

		2021-22	2022-23	2023-24
		AUDITED	UNAUDITED	BUDGET
	Beginning Balance	0	4,018.91	3,591.31
38	Non-Referendum Debt Service			
R	Revenue			
11	TRANSFERS IN - GENERAL	114,400.00		
21	TAXES	165,222.00	85,309.00	85,250.00
---	Revenue	279,622.00	85,309.00	85,250.00
E	Expense			
67	PRINCIPAL	259,120.00	77,700.00	78,500.00
68	INTEREST	16,483.09	8,036.60	7,182.00
---	Expense	275,603.09	85,736.60	85,682.00
	Non-Referendum Debt Service			
---	Ending Balance	4,018.91	3,591.31	3,159.31

MEDFORD AREA PUBLIC SCHOOL DISTRICT

FUND 39

	2021-22	2022-23	2023-24
	AUDITED	UNAUDITED	BUDGET
Beginning Balance	23,086.30	114,336.30	2,136.30
REFERENDUM APPROVED DEBT			
39 SRVC			
R Revenue			
21 TAXES	542,550.00		
--- Revenue	542,550.00		
E Expense			
67 PRINCIPAL	425,000.00	110,000.00	
68 INTEREST	26,300.00	2,200.00	
--- Expense	451,300.00	112,200.00	
--- REFERENDUM APPROVED DEBT SRVC			
Ending Balance	114,336.30	2,136.30	2,136.30

MEDFORD AREA PUBLIC SCHOOL DISTRICT

FUND 46

	2021-22	2022-23	2023-24
	AUDITED	UNAUDITED	BUDGET
Beginning Balance	520,040.90	1,536,395.44	2,588,625.68
46 LONG TERM CAP IMP TRUST FUND			
R Revenue			
11 TRANSFERS IN - GENERAL	1,015,000.00	1,015,000.00	15,000.00
28 INTEREST ON INVESTMENTS	1,354.54	37,230.24	30,000.00
--- Revenue	1,016,354.54	1,052,230.24	45,000.00
--- Ending Balance Fund 46	1,536,395.44	2,588,625.68	2,633,625.68

MEDFORD AREA PUBLIC SCHOOL DISTRICT
FUND 49

	AUDITED	UNAUDITED	BUDGET
	2021-22	2022-23	2023-24
Beginning Balance	0	789,225.00	0.00
49 OTHER CAPITAL PROJECTS FUND			
R Revenue			
87 LONG-TERM OBLIGATIONS	805,600.00		
--- Revenue	805,600.00		
49 OTHER CAPITAL PROJECTS FUND			
E Expense			
32 PROPERTY SERVICE		179,085.73	
44 NON-CAPITAL EQUIPMENT		10,461.90	
56 EQUIPMENT REPLACEMENT		598,934.37	
69 OTHER DEBT RETIREMENT	16,375.00		
71 DISTRICT INSURANCE		743.00	
--- Expense	16,375.00	789,225.00	
--- Ending Balance	789,225.00	0.00	0.00



MEDFORD AREA PUBLIC SCHOOL DISTRICT
FUND 50

	AUDITED	UNAUDITED	BUDGET
	2021-22	2022-23	2023-24
Beginning Balance	671,557.41	1,123,595.21	1,028,063.20
50 FOOD SERVICE FUND			
R Revenue			
25 FOOD SERVICE SALES	96,736.45	519,061.58	473,000.00
OTHER REVENUE FROM LOC			
29 SOURCES	2,000.00		
61 STATE AID - CATEGORICAL	4,734.64	28,430.14	10,500.00
71 FEDERAL AID - CATEGORICAL	1,931,615.50	922,734.91	710,000.00
--- Revenue	2,035,086.59	1,470,226.63	1,193,500.00
E Expense			
11 CERTIFIED SALARIES		43,670.32	58,300.69
12 CLERICAL SALARIES	10,330.40	17,335.66	17,568.85
13 ASSISTANT SALARIES	14,983.52	16,114.84	16,888.98
21 RETIREMENT	1,655.47	5,136.94	6,060.71
22 SOCIAL SECURITY	1,783.76	5,584.10	7,096.03
24 HEALTH INSURANCE	9,213.10	23,741.39	47,182.12
25 OTHER EMPLOYEE INSURANCE	80.58	259.08	300.83
31 PERSONAL SERVICES	1,422,771.24	1,039,442.62	1,270,000.00
32 PROPERTY SERVICE	11,426.08	36,894.66	20,000.00
34 TRAVEL	797.44		
35 COMMUNICATION	435.38		
36 TECHNOLOGY & SOFTWARE SERVICES	6,334.00	6,619.00	6,917.00
38 INTERGOVERNMENTAL PAYMENTS	21,821.39	4,103.90	25,000.00
41 SUPPLIES AND MATERIALS	38,856.73	50,396.83	
44 NON-CAPITAL EQUIPMENT	29,535.34	2,804.50	
48 NON-CAPITAL TECHNOLOGY		2,930.45	
55 EQUIPMENT ADDITION	12,385.00	297,408.50	
56 EQUIPMENT REPLACEMENT		8,726.50	
94 DUES AND FEES	639.36	4,589.35	3,000.00
--- Expense	1,583,048.79	1,565,758.64	1,478,315.21
--- Ending Balance - Food Service	1,123,595.21	1,028,063.20	743,247.99

MEDFORD AREA PUBLIC SCHOOL DISTRICT
FUND 80 AND 99

	2021-22	2022-23	2023-24
	AUDITED	UNAUDITED	BUDGET
Beginning Balance	134,980.32	172,231.75	277,984.09
80 COMMUNITY SERVICE FUND			
R Revenue			
2 REVENUE FROM LOCAL SOURCES	366,781.00	456,777.00	417,000.00
7 REVENUE FROM FEDERAL SOURCES	206,656.97	312,063.75	346,723.13
--- Revenue	573,437.97	768,840.75	763,723.13
E Expense			
1 SALARIES	279,940.81	391,824.55	384,759.34
2 EMPLOYEE BENEFITS	57,678.62	93,932.03	129,738.64
3 PURCHASED SERVICES	169,475.56	137,247.80	140,200.00
4 NON-CAPITAL OBJECTS	17,956.55	28,436.73	39,700.00
5 CAPITAL OBJECTS			118,972.00
9 OTHER EXPENDITURES	11,135.00	11,647.30	8,700.00
--- Expense	536,186.54	663,088.41	822,069.98
--- Ending Balance - Fund 80	172,231.75	277,984.09	219,637.24

	2021-22	2022-23	2023-24
	AUDITED	UNAUDITED	BUDGET
OTHER PKG/COOP PROGRAM			
99 FUNDS			
R Revenue			
1 OPERATING TRANSFERS - IN	5,125,098.38	5,980,879.92	6,280,440.00
2 REVENUE FROM LOCAL SOURCES	16,485.35	7,634.01	
3 INTERDIST PYMNTS WITHIN - WI	3,223,285.79	4,720,478.20	6,300,000.00
5 REV FROM INTERMEDIATE SOURCES	1,250.00		
8 OTHER FINANCING SOURCES	422,145.87		
9 OTHER REVENUES	1,124.00	1,697.52	
--- Revenue	8,789,389.39	10,710,689.65	12,580,440.00
E Expense			
1 SALARIES	3,911,070.50	5,037,390.91	5,556,273.60
2 EMPLOYEE BENEFITS	1,932,410.82	2,475,487.17	2,875,916.40
3 PURCHASED SERVICES	1,216,906.90	1,818,669.43	2,433,150.00
4 NON-CAPITAL OBJECTS	1,130,529.10	1,164,834.78	1,462,000.00
5 CAPITAL OBJECTS	14,564.98	77,189.35	125,000.00
6 DEBT REITREMENT	65,428.09		60,000.00
7 INSURANCE AND JUDGEMENTS		49,895.20	58,100.00
9 OTHER EXPENDITURES	518,479.00	87,222.81	10,000.00
--- Expense	8,789,389.39	10,710,689.65	12,580,440.00

MEDFORD AREA PUBLIC SCHOOL DISTRICT
TAX LEVY ALL FUNDS

Levy Summary	Audited 2021-22	Unaudited 2021-22	Budget 2022-23
General Fund	\$4,881,092	\$5,462,350	\$7,453,476
Referendum Debt Service Fund	\$542,550	\$0.00	\$0
Non-Referendum Debt Service Fund	\$165,222	\$85,309	\$85,250
Capital Expansion Fund	\$0	\$0	\$0
Community Service Fund	\$317,928	\$400,000	\$400,000
Prior Year Levy Chargeback	\$0	\$0	\$0
Other Levy	\$0	\$0	\$0
TOTAL SCHOOL LEVY	\$5,906,792	\$5,947,659	\$7,938,726
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		0.69%	33.48%

Fund 80 – Community Service Fund

The Community Service Fund allows us to provide a wide range of offerings to support students and families, collaborate with our community partners, provide out of school time activities, and strengthen our school district.

The Community Service Fund provides before and after school care services for all 4K through Grade 8 children who live in our community. Our CCLC programming includes before and after school care, academic tutoring, mentoring, clubs, adult education, and school and family engagement (SAFE) activities outside of traditional school hours. We use Community Fund 80 plus Nita M. Lowey CCLC Grants to offer these at no costs for families at this time and paying for the workers and supplies needed to offer such services. We average over 200+ children on a daily basis who utilize CCLC programming.

Medford Adult Diploma Academy has been operating since 2011 and offers adults 18 ½ and older in our community another opportunity to earn a high school diploma through GED Option 2 and Credit Based track. MADA is a partnership between Medford Schools and Northcentral Technical College. Classes are offered on select evenings during the week at the NTC Campus.

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. We have increased our swimming opportunities, fitness classes, and exercise options through a new swimming/fitness coach employed through our Fund 80.

The Police – School Liaison Officer (PSLO) has an office at the high school. He provides school safety and law enforcement support to all students and staff across the school district. Our PSLO is a partnership with Medford Police Department where 50% of salary and benefits is shared between Medford Police and within our Community Fund 80. The services of the PSLO are also offered to other schools in the community.

Medford School has active partnerships and programs within our community like our work with the Taylor County Drug Opposition Partners. We collaborate on Drug Free Communities activities, 5 year federal grant, programming, and services within our schools and community. In addition Medford Schools has partnerships in community councils related to mental health, literacy, autism, early childhood, and more.

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

YEAR	EQUALIZED VALUATION OF DISTRICT	% CHANGE FROM PRIOR YEAR	TOTAL TAX LEVY	% CHANGE FROM PRIOR	EQUALIZED MILL RATE	% CHANGE FROM PRIOR
Estimated 2023	\$ 1,370,684,083.00	24.9	\$ 7,935,708.00	25.05	7.09	30.81
2022	\$ 1,097,055,799.00	12.6	\$ 5,947,659.00	0.69	5.42	-10.71
2021	\$ 973,845,597.00	2.46	\$ 5,906,792.00	-25.40	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

Note: All property (land and/or home) having a full (equalized) value of \$100,000 paid a school tax of \$542.00 in 2022-2023 and is projected to pay \$709.00 in 2023-24 if the property does not increase in value. Property having a full value of \$200,000 paid a school tax of \$1,084 in 2022-23 and is projected to pay \$1,418 in 2023-24 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 2022-23	School Taxes on Property with Equalized Value of \$200,000
Abbotsford	8.68	\$1,736
Athens	5.12	\$1,024
Colby	7.04	\$1,408
Gilman	8.27	\$1,654
Medford	5.42	\$1,084
Merrill	5.14	\$1,028
Owen-Withee	7.60	\$1,520
Rib Lake	6.73	\$1,346

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 20.87% of the 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 Audited General Fund Equity	% of General Fund Budget	22-23 Unaudited General Fund Equity	% of General Fund Budget
\$4,987,012.39	15.58%	\$6,003,021	19.18%	\$6,968,271	20.90%	\$7,400,415	20.87%

Debt Retirement Schedules

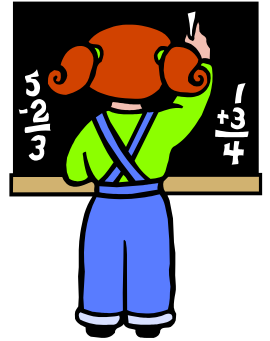
The Fund 38 debt is for debt that we borrowed for maintenance projects in the 2021-22 fiscal year after an unsuccessful referendum. The amount borrowed was \$805,600 with a secured interest rate of 1.50%.

Year	Principal	Interest	Fiscal Total	Principal Balance
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

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, 2023	\$1,800,868.85
INVESTMENT RETURN JUNE 30, 2023	\$48,357.71
TOTAL DISBURSEMENTS MADE as of JUNE 30, 2023	\$837,632.36
CONTRIBUTIONS MADE SINCE JUNE 30, 2023	\$427,045.00



SNAPSHOT OF MEDFORD AREA PUBLIC SCHOOL DISTRICT

Student Enrollment.....	September 2016	2,157	Total Budget.....	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		2020-2021	\$32,001,469
	September 2021	2,077		2022-2023	\$33,719,803
	September 2022	2,094	Proposed	2023-2024	\$37,786,518
			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
Totals	462,574	72,257,595	14,334,788	86,612,247

Maintenance

2023 Maintenance Projects	MASH	MAMS	MAES	SES	DO
Playground Equipment Install			Complete		
New Addition	In progress				
Sidewalk Replacements	In progress			In progress	
Annual Reseal of Gym Floor	Complete	Complete	Complete	Complete	
Asphalt Repair/Seal Coating and/or Line Painting	In Progress	Complete	Complete		Complete
Replacement Electrical Panel/Transformer	Complete			In Progress	
Install Generator					In Progress
Replace scheduled carpet/flooring		Complete	Complete	Complete	Complete
Tennis Court repair	Complete				
Repair Stucco		Complete			
Change Lights to LED (classroom,halls,offices)	Complete	In Progress		Complete	
Replacement of Necessary Doors/hardware	Complete	In Progress	Complete		
Build New Classrooms		Complete		Complete	
Concession Stand	Complete				
Locker Replacement	Complete				
Annual Painting	Complete	Complete	Complete	Complete	Complete
Bleacher Repair	In Process	In Process	In Process		
Elevator Install		In Progress			
Replace Roof		Complete			
Repair Driveways Gravel	Complete		Complete		
Replace Pole Lights	In Progress				
New Retaining Walls		In Progress		Complete	
New Blinds Classrooms				Complete	
Add Roof Top Ladder for Safe Travel to Higher Roof Tops		In Progress			
Replace Trophy Glass	In Progress		Complete		



Replace Pool Unit	In Progress				
Playground Prep and Asphalt				In progress	
Epoxy Floors Pool/Locker Rooms	In Progress				
Landscaping				Complete	Complete
Remove Victaulic fittings / weld 3" pipe				Complete	
Install New Hanging Cabinets	In Progress				
Install Theater Curtains	In Progress				

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 2018- 2023:

2018-19	\$1,128,063	2021-22	\$1,229,896
2019-20	\$1,080,828	2022-23	\$1,357,110
2012-21	\$1,178,000	2023-24	\$1,455,500



Food Service

The Medford Area Public School District recorded 65.70% participation for the 2022-2023 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. We do feel the the reduced participation is due to meals not being free for all.

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.

2023-24 Breakfast Prices			
Grades	Regular Price Per Day/Week	Reduced Price Per Day/Week	Adult Price Per Day/Week
PK – 4	\$1.40/\$7.00	\$0.00/\$0.00	\$2.60/ \$13.00
5 – 8	\$1.50/\$7.50	\$0.00/\$0.00	\$2.60/ \$13.00
9 – 12	\$1.60/\$8.00	\$0.00/\$0.00	\$2.60/ \$13.00

2023-24 Lunch Prices			
Grades	Regular Price Per Day/Week	Reduced Price Per Day/Week	Adult Price Per Day/Week
PK – 4	\$2.50/\$12.50	\$0.00/\$0.00	\$4.65 / \$23.25
5 – 8	\$2.65/\$13.25	\$0.00/\$0.00	\$4.65 / \$23.25
12-Sep	\$2.80/\$14.00	\$0.00/\$0.00	\$4.65 / \$23.25

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
Total Meals Served	260,714	243,340	231,558	230,540	259,228	223,827
Total Enrollment K – 12	2,145	2,162	2143	2001	2132	2090
Percent of Student Participation	73.90%	72.20%	72.80%	68.12%	71.52%	65.70%



Medford Area Public School District 2023-24 School Calendar

<p>23-24 New Teacher In-Service</p> <p>29-30 Teacher In-service</p> <p>29 MAES and SES Open House 4-5:30 p.m.</p> <p>29 MAMS Open House 4:30-6:00 p.m.</p>	<p>August</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th> </tr> </thead> <tbody> <tr><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td></tr> <tr><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td></tr> <tr><td>13</td><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td></tr> <tr><td>20</td><td>21</td><td>22</td><td>NT</td><td>NT</td><td>25</td><td>26</td></tr> <tr><td>27</td><td>28</td><td>IN</td><td>IN</td><td>31</td><td></td><td></td></tr> </tbody> </table>	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	NT	NT	25	26	27	28	IN	IN	31			<p>September</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td>1</td><td>2</td></tr> <tr><td>3</td><td>LD</td><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td></tr> <tr><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td><td>16</td></tr> <tr><td>17</td><td>18</td><td>19</td><td>20</td><td>ER</td><td>22</td><td>23</td></tr> <tr><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td><td>30</td></tr> </tbody> </table>	S	M	T	W	T	F	S						1	2	3	LD	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	ER	22	23	24	25	26	27	28	29	30	<p>1 Grades 1-9 First Day of School</p> <p>4 No School</p> <p>5 PK-K & 10-12 First Day of School</p> <p>21 Early Release</p>							
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<p>16 Early Release</p>	<p>April</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th> </tr> </thead> <tbody> <tr><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr> <tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr> <tr><td>14</td><td>15</td><td>ER</td><td>17</td><td>18</td><td>19</td><td>20</td></tr> <tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr> <tr><td>28</td><td>29</td><td>30</td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	S	M	T	W	T	F	S		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	ER	17	18	19	20	21	22	23	24	25	26	27	28	29	30					<p>May</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td>1</td><td>2</td><td>3</td><td>4</td></tr> <tr><td>5</td><td>6</td><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td></tr> <tr><td>12</td><td>13</td><td>14</td><td>ER</td><td>16</td><td>17</td><td>18</td></tr> <tr><td>19</td><td>20</td><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td></tr> <tr><td>26</td><td>MD</td><td>28</td><td>29</td><td>30</td><td>31</td><td></td></tr> </tbody> </table>	S	M	T	W	T	F	S				1	2	3	4	5	6	7	8	9	10	11	12	13	14	ER	16	17	18	19	20	21	22	23	24	25	26	MD	28	29	30	31		<p>15 Early Release</p> <p>24 Graduation 7:00 p.m. / Last day of school / end of quarter (43 days)</p>							
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<p>3 first day of summer school</p>	<p>June</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th> </tr> </thead> <tbody> <tr><td></td><td></td><td></td><td></td><td></td><td></td><td>1</td></tr> <tr><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td><td>7</td><td>8</td></tr> <tr><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td><td>14</td><td>15</td></tr> <tr><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td><td>21</td><td>22</td></tr> <tr><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td><td>28</td><td>29</td></tr> <tr><td>30</td><td></td><td></td><td></td><td></td><td></td><td></td></tr> </tbody> </table>	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							<p>July</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>S</th><th>M</th><th>T</th><th>W</th><th>T</th><th>F</th><th>S</th> </tr> </thead> <tbody> <tr><td></td><td>1</td><td>2</td><td>3</td><td>4</td><td>5</td><td>6</td></tr> <tr><td>7</td><td>8</td><td>9</td><td>10</td><td>11</td><td>12</td><td>13</td></tr> <tr><td>14</td><td>15</td><td>16</td><td>17</td><td>18</td><td>19</td><td>20</td></tr> <tr><td>21</td><td>22</td><td>23</td><td>24</td><td>25</td><td>26</td><td>27</td></tr> <tr><td>28</td><td>29</td><td>30</td><td>31</td><td></td><td></td><td></td></tr> </tbody> </table>	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				<p>170 Student days</p> <p>179 Teacher Days</p>
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The first six days lost to snow / bad weather will not be rescheduled.
All other days will be made up. Updated 7/10/23


 District Administrator