

2025

BUDGET & ANNUAL MEETING REPORT

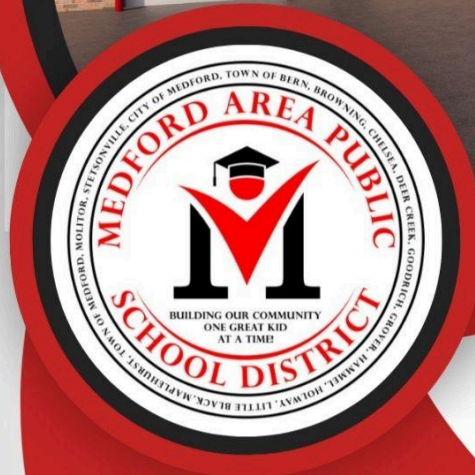
- Monday, September 22, 2025
- Medford Area Public School District Office
- 6:00 p.m.



715-748-4620



**124 West State Street
Medford, WI 54451**



**MEDFORD AREA SENIOR HIGH
TECHNICAL EDUCATION CENTER**



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.**



Table of Contents

Introduction	3
The Board President's Message	4
Annual Meeting Agenda	5
Medford Area Public School District General Fund 10 Revenues	9
General Fund 10 Expense Curriculum & Support	10
Medford Area Public School District	11
Fund 10 Expense - Co - Curriculars	11
Fund 10 Expense - All Others	12
Medford Area Public School District	18
Gift Fund - Fund 21	18
Medford Area Public School District	19
Special Education Fund 27	19
Medford Area Public School District	20
Fund 38 & Fund 39	20
Medford Area Public School District	21
Fund 46 & Fund 49	21
Medford Area Public School District	22
Food Service Fund 50	22
Medford Area Public School District	23
Community Services Fund 80	23
Cooperative Program Fund 99	23
Tax Levy - All Funds	24
Fund 80 - Community Service Fund	25
District Equalized Valuation, Tax Levy and Equalized Mill Rate (TID Out)	26
Questions and Answers About Property Tax	26
Fund Equity	27
Debt Retirement Schedules	28
Post Employment Trust Benefits	28
Snapshot of Medford Area Public School District	29
Transportation	29
Food Service	30

Introduction

Committee Assignments:

Finance Committee	Brian Hallgren, Chairperson Dave Fleegel Steve Deml John Zuleger
Policy Committee	Aemus Balsis, Chairperson Heidi Haynes Corey Dassow
Transportation Committee	Steve Deml, Chairperson John Zuleger Corey Dassow

Board of Education:

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.



Dave Fleegel
Board President



Don Everhard
Board Vice President



Brian Hallgren
Board Treasurer



Heidi Haynes
Board Member



Aemus Balsis
Board Member



Corey Dassow
Board Member



Steve Deml
Board Clerk



John Zuleger
Board Member



Kurt Werner
Board Member

The Board President's Message

The proposed 2025-26 district budget will be presented to the public at the Budget Hearing and Annual Meeting on Monday, September 22, 2025. The Budget Hearing will begin at 6:00 p.m., followed by the Annual Meeting. The levy rate is anticipated to be \$5.99 per one-thousand dollars of equalized value.

What an exciting time for the Medford Public School District. Our groundbreaking ceremony was very touching and we can't wait for the dirt to start turning. The largest infrastructure investment this district has had in a long time. Thank you once again to all voters who made this project possible. The improvements and additions to Tech Ed, and our new Science wing will put the district in a stronger position to continue top notch educational offerings, and the delivery of those skills, and knowledge.

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 held on the fourth Monday of each month at 6:00 p.m. at the District Office and you are welcome to speak each month during the period of public comment. Thank you for choosing Medford, and our students.

Dave Fleegel

Dave Fleegel, Board President



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 2024 Annual Meeting Minutes
- F. Presentation of 2025 Annual Meeting Treasurer's Report
- G. Purpose of Budget Meeting
- H. Review Proposed 2025-2026 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	\$125/meeting	\$60/meeting
Clerk	\$120/meeting	\$60/meeting
Other Members	\$100/meeting	\$60/meeting

"It is resolved that the Board of Education be compensated as follows for Board Members expense according to Board policy: \$125 per board meeting for the President, \$120 per board meeting for the Clerk, and \$100 per board meeting per member for all other board members and \$60 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 2025-2026 year in the amount of \$9,244,370 calls for an estimated all fund tax levy mill rate of 5.96 mills (\$5.96 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 2025-2026 school year in the amount of \$9,244,370 which calls for an estimated all fund tax levy mill rate of 5.96 mills.***

4. Set Date, Place and Time for the 2026 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, 2026, at 6 p.m."

- J. Questions
- K. Adjourn

**Medford Area Public School District
Annual Meeting Minutes
Medford Area School District Office
August 26, 2024**

A. Call the meeting to order – Board President

The Annual Meeting/Budget Hearing of the Medford Area Public School District was called to order by Dave Fleegel at 6:02 p.m. at the Medford Area Public School District, District Office Board Room.

B. Roll Call – Board Clerk

Roll Call indicated that Board members: Aemus Balsis (virtual), Steve Deml, Brian Hallgren, Laura Lundy, John Zuleger, Kurt Werner, Corey Dassow, Jodi Nuernberger, Dave Fleegel, and Don Everhard were present.

C. Pledge of Allegiance

D. Election of Chairperson

Nominations were taken for Chairperson. Motion (Hallgren) to elect Dave Fleegel as Chairperson. Motion carried.

E. Presentation of 2023 Annual Meeting Minutes

Jodi Nuernberger presented minutes from the last meeting. Motion (Everhard/Hallgren) to approve meeting minutes as printed in the annual booklet from August 28, 2023. Motion carried.

F. Presentation of 2024 Annual Meeting Treasurer's Report

Treasurer, Brian Hallgren, read a summary of the Treasurer's Report. Motion (Fleegel/Everhard) 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 2023-2024 Budget

Director of Business Services, Audra Brooks, reviewed the proposed 2024-25 Budget.

I. Annual Meeting Business

1. *Motion (Zuleger/Deml) that the following resolution be adopted: 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. Motion carried.*
2. *Motion (Zuleger/Deml) that the following resolution be adopted: 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). Motion carried.*

3. *Motion (Zuleger/Deml) that the following resolution be adopted: 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. Motion carried.*

4. Set Salaries of Board of Education Members

Motion (Dassow/Aemus) that the following resolution be adopted:

“Be it resolved that the Board of Education be compensated as follows for Board Members expense, \$125 per board meeting for the President, \$120 per meeting for the Clerk, and \$100 per meeting per member for all other board members. For committee meetings board members will be compensated \$60 per committee meeting.” Motion carried.

5. 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 2024-2025 year in the amount of \$7,907,131 calls for an estimated all fund tax levy mill rate of 5.53 mills (\$5.53 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 2024-2025 school year in the amount of \$7,907,131 which calls for an estimated all fund tax levy mill rate of 5.53 mills.***

Motion to adopt a tax levy for the 2024-25 school year in the amount of \$7,907,131 which calls for an estimated all fund tax levy mill rate of 5.53 mills (Hallgren/Deml) motion carried.

6. Approval of Line of Credit 2024-25

Audra Brooks presented the 2024-25 line of credit.

Motion to approve line of credit for 2024-25 of 8.5 million at a 6.35% interest rate as presented (Fleegel/Deml) Motion carried.

7. Set Date, Place and Time for the 2024 Annual Meeting

Motion (Zuleger/Nuernberger) 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, 2025 at 6 p.m.

Motion Carried.

J. Questions

No additional questions

K. Adjourn

Motion (Deml/Everhard) to adjourn the meeting. Motion carried. The annual meeting was adjourned at 6:52 p.m.

MEDFORD AREA PUBLIC SCHOOL DISTRICT TREASURER'S REPORT YEAR ENDED JUNE 30TH, 2025							
	FUND 10	FUND 20	FUND 30	FUND 40	FUND 50	FUND 80	FUND 90
RECEIPTS							
LOCAL	\$7,795,563.01	\$6,421,848.77	\$737,090.20	\$1,909,754.50	\$463,523.40	\$395,719.10	\$7,042,009.96
INTERMEDIATE	\$11,917,366.01	\$69,982.28	\$0.00	\$0.00	\$0.00	\$0.00	\$6,653,806.39
STATE	\$18,543,398.36	\$2,422,050.72	\$0.00	\$0.00	\$24,148.88	\$0.00	\$0.00
FEDERAL	\$930,043.09	\$891,969.28	\$0.00	\$0.00	\$796,343.82	\$843,835.17	\$0.00
OTHER	\$288,461.36	\$0.00	\$201,537.40	\$13,665,000.00	\$0.00		\$0.00
TOTAL RECEIPTS	\$39,474,831.83	\$9,805,851.05	\$938,627.60	\$15,574,754.50	\$1,284,016.10	\$1,239,554.27	\$13,695,816.35
DISBURSEMENTS							
INSTRUCTIONAL	\$13,772,332.03	\$6,808,253.41	\$0.00	\$0.00	\$0.00	\$0.00	\$7,770,668.77
SUPPORT	\$10,004,507.25	\$2,773,008.39	\$179,971.47	\$1,167,544.45	\$1,378,599.50	\$111,638.91	\$5,902,997.87
OTHER	\$15,078,757.67	\$99,950.12	\$0.00	\$0.00	\$0.00	\$1,099,296.99	\$22,149.71
TOTAL DISBURSEMENTS	\$38,855,596.95	\$9,681,211.92	\$179,971.47	\$1,167,544.45	\$1,347,389.64	\$1,210,935.90	\$13,695,816.35
EXCESS (DEFICIENCY) OF CASH RECEIPTS OVER CASH DISBURSEMENTS	\$619,234.88	\$124,639.13	\$758,656.13	\$14,407,210.05	-\$63,373.54	\$28,618.37	\$0.00



Medford Area Public School District General Fund 10 Revenues

General Fund 10 - Revenues				
		2023-24	2024-25	2025-26
		AUDITED	UNAUDITED	BUDGET
10	GENERAL FUND			
	Revenue			
21-	TAXES	7,597,913.45	7,495,698.93	8,105,841.00
26-	NON-CAPITAL SALES	19,181.76	4,936.75	12,000.00
27-	SCHOOL ACTIVITY INCOME	64,305.60	69,156.80	50,000.00
28-	INTEREST ON INVESTMENTS	155,329.36	175,074.86	85,000.00
29-	OTHER REVENUE FROM LOC SOURCES	44,503.89	50,695.67	27,500.00
2--	REVENUE FROM LOCAL SOURCES	7,881,234.06	7,795,563.01	8,280,341.00
34-	PAYMENTS FOR SERVICES	10,942,952.00	11,912,842.00	14,434,946.00
3--	INTERDIST PYMNTS WITHIN - WI	10,942,952.00	11,912,842.00	14,434,946.00
51-	TRANSIT OF AIDS	300.00	4,524.01	0.00
5--	REV FROM INTERMEDIATE SOURCES	300.00	4,524.01	0
61-	STATE AID - CATEGORICAL	366,426.46	362,755.01	285,000.00
62-	STATE AID - GENERAL	15,585,524.00	16,249,256.00	16,069,488.00
63-	SPECIAL PROJECT GRANTS	126,789.79	108,829.58	55,000.00
69-	OTHER REVENUE FROM STATE SOURCE	1,742,357.99	1,822,557.77	1,791,980.00
6--	REVENUE FROM STATE SOURCES	17,821,098.24	18,543,398.36	18,201,468.00
71-	FEDERAL AID - CATEGORICAL	23,242.88	24,518.55	23,799.00
73-	SPECIAL PROJECT GRANT	2,119,954.36	341,030.35	182,076.00
75-	ED CONSOLIDATION/IMPROVEMENT ACT	363,647.97	353,734.37	349,834.00
78-	FED-DHS	260,461.43	210,759.82	93,000.00
79-	OTHER REV FROM FEDERAL SOURCES	24,000.00		
7--	REVENUE FROM FEDERAL SOURCES	2,791,306.64	930,043.09	648,709.00
86-	SALE OF FIXED ASSETS	4,851.00	10,006.00	4,000.00
8--	OTHER FINANCING SOURCES	4,851.00	10,006.00	4,000.00
97-	REFUND OF DISBURSEMENT	106,814.98	269,714.37	58,000.00
99-	MISCELLANEOUS OTHER REVENUE	203.65	8,740.99	2,000.00
9--	OTHER REVENUES	107,018.63	278,455.36	60,000.00
---	Revenue	39,548,760.57	39,474,831.83	41,629,464.00
---	GENERAL FUND	39,548,760.57	39,474,831.83	41,629,464.00

General Fund 10 - Revenues				
		2023-24	2024-25	2025-26
	Grand Revenue Totals	39,548,760.57	39,474,831.83	41,629,464.00
	Percent Increase/Decrease		-0.19%	5.45%

General Fund 10 Expense Curriculum & Support

General Fund 10 - Expense Curriculum & Support				
		2023-24	2024-25	2025-26
		AUDITED	UNAUDITED	BUDGET
10	GENERAL FUND			
	Expense			
11-	CERTIFIED SALARIES	8,358,161.31	8,553,804.30	8,635,594.50
12-	CLERICAL SALARIES	92,920.33	30,937.86	35,475.12
13-	ASSISTANT SALARIES	404,437.80	473,815.00	558,292.69
14-	STUDENT SALARIES	26,229.61	49,229.17	33,500.00
16-	SUBSTITUTE SALARIES	224,273.88	219,583.56	260,000.00
1--	SALARIES	9,106,022.93	9,327,369.89	9,522,862.31
21-	RETIREMENT	895,873.77	787,391.56	668,844.60
22-	SOCIAL SECURITY	659,674.40	673,108.20	709,155.66
23-	LIFE INSURANCE	6,356.66	5,519.76	5,508.07
24-	HEALTH INSURANCE	3,054,604.58	3,101,078.82	3,629,674.42
25-	OTHER EMPLOYEE INSURANCE	29,122.15	29,484.92	29,930.31
29-	OTHER EMPLOYEE BENEFITS	15,765.00	14,245.00	38,000.00
2--	EMPLOYEE BENEFITS	4,661,396.56	4,610,828.26	5,081,113.06
31-	PERSONAL SERVICES	87,147.84	81,439.94	89,565.00
32-	PROPERTY SERVICE	911.75		3,500.00
34-	TRAVEL	17,452.26	25,263.94	13,600.00
35-	COMMUNICATION	3,559.28	3,620.21	4,770.00
36-	TECHNOLOGY & SOFTWARE SERVICES	149,609.88	333,420.24	275,227.00
38-	INTERGOVERNMENTAL PAYMENTS	15,293.62	19,282.00	5,880.00
3--	PURCHASED SERVICES	273,974.63	463,026.33	392,542.00

General Fund 10 - Expense Curriculum & Support				
41-	SUPPLIES AND MATERIALS	254,369.18	276,144.83	306,939.00
42-	APPAREL	1,264.50	99.87	2,100.00
43-	MEDIA	85,199.16	74,589.11	85,240.00
44-	NON-CAPITAL EQUIPMENT	63,190.78	56,542.75	36,085.00
46-	EQUIPMENT COMPONENTS	0.00	0.00	1,510.00
47-	TEXTBOOKS	299,356.69	322,295.12	136,445.00
48-	NON-CAPITAL TECHNOLOGY	271,826.71	314,620.18	291,650.00
49-	OTHER NON-CAPITAL OBJECTS	3,297.58	2,050.35	2,250.00
4--	NON-CAPITAL OBJECTS	978,504.60	1,046,342.21	862,219.00
55-	EQUIPMENT ADDITION	0.00	0.00	3,200.00
56-	EQUIPMENT REPLACEMENT	8,953.26	0.00	0.00
5--	CAPITAL OBJECTS	8,953.26	0.00	3,200.00
94-	DUES AND FEES	27,470.94	30,776.99	25,285.00
9--	OTHER EXPENDITURES	27,470.94	30,776.99	25,285.00
---	Expense	15,056,322.92	15,478,343.68	15,887,221.37
---	Grand Expense Totals	15,056,322.92	15,478,343.68	15,887,221.37
	Percent Increase/Decrease		2.80%	2.64%

Medford Area Public School District

Fund 10 Expense - Co - Curriculars

Fund 10 Expense - Co Curriculars				
		2023-24	2024-25	2025-26
		AUDITED	UNAUDITED	BUDGET
11-	CERTIFIED SALARIES	244,392.74	249,410.22	284,815.60
13-	ASSISTANT SALARIES		89.96	0.00
14-	STUDENT SALARIES	27.00	0.00	0.00
15-	CHAPERONE PAY	8,034.55	8,549.40	3,000.00
1--	SALARIES	252,454.29	258,049.58	287,815.60
21-	RETIREMENT	20,701.23	14,643.96	18,552.18
22-	SOCIAL SECURITY	18,955.53	19,348.49	25,940.89
23-	LIFE INSURANCE	33.36	33.36	33.36

Fund 10 Expense - Co Curriculars				
24-	HEALTH INSURANCE	6,307.33	6,736.20	7,631.57
25-	OTHER EMPLOYEE INSURANCE	222.24	231.7	237.37
2--	EMPLOYEE BENEFITS	46,219.69	40,993.71	52,395.37
31-	PERSONAL SERVICES	124,732.34	103,754.04	75,100.00
34-	TRAVEL	15,848.50	6,972.62	4,600.00
35-	COMMUNICATION	420.00	840.00	420.00
36-	TECHNOLOGY & SOFTWARE SERVICES	5,388.00	4,594.00	15,000.00
3--	PURCHASED SERVICES	146,388.84	116,160.66	95,120.00
41-	SUPPLIES AND MATERIALS	36,520.43	49,420.57	45,700.00
42-	APPAREL	17,016.12	19,481.38	27,000.00
44-	NON-CAPITAL EQUIPMENT	12,086.72	3,341.60	3,000.00
48-	NON-CAPITAL TECHNOLOGY	50.61		700.00
4--	NON-CAPITAL OBJECTS	65,673.88	72,243.55	76,400.00
55-	EQUIPMENT ADDITION			2,900.00
56-	EQUIPMENT REPLACEMENT	4,287.01	3,053.23	
5--	CAPITAL OBJECTS	4,287.01	3,053.23	2,900.00
94-	DUES AND FEES	39,958.84	38,070.74	25,580.00
9--	OTHER EXPENDITURES	39,958.84	38,070.74	25,580.00
---	Expense	554,982.55	528,571.47	540,210.97
---	Grand Expense Totals	554,982.55	528,571.47	540,210.97
	Percent Increase/Decrease		-4.75%	2.20%

Fund 10 Expense - All Others

Fund 10 Expense - All Others				
		2023-24	2024-25	2025-26
		AUDITED	UNAUDITED	BUDGET
10	GENERAL FUND			
	Expense			
231000	BOARD OF EDUCATION			
1	SALARIES	18,690.00	20,745.00	22,000.00
2	EMPLOYEE BENEFITS	1,429.76	1,586.97	1,825.00

3	PURCHASED SERVICES	48,885.80	74,833.75	64,700.00
4	NON-CAPITAL OBJECTS	8,770.46	12,705.38	4,000.00
9	OTHER EXPENDITURES	11,358.00	10,530.00	8,530.00
3	PURCHASED SERVICES	9,806.65	20,299.00	12,000.00
---	BOARD OF EDUCATION	98,940.67	140,700.10	113,055.00
	Percent Increase/Decrease		42.21%	-19.65%

232000	CENTRAL ADMINISTRATION			
1	SALARIES	193,494.99	210,954.91	188,129.52
2	EMPLOYEE BENEFITS	81,864.13	85,780.20	82,471.62
3	PURCHASED SERVICES	2,512.45	4,685.40	3,420.00
4	NON-CAPITAL OBJECTS	2,430.30	4,001.69	2,500.00
9	OTHER EXPENDITURES	3,200.00	3,834.00	0.00
1	SALARIES	220	408.25	0.00
2	EMPLOYEE BENEFITS	31.26	57.44	0.000
3	PURCHASED SERVICES	180	0.00	5,000.00
4	NON-CAPITAL OBJECTS	736.04	819.18	0.00
9	OTHER EXPENDITURES	1,000.00	735.00	0.00
---	CENTRAL ADMINISTRATION	285,669.17	311,276.07	281,521.14
	Percent/Increase/Decrease		8.96%	-9.56%

239000	OTHER GENERAL ADMINISTRATION			
9	OTHER EXPENDITURES	1,033.88	477.00	0.000

240000	BUILDING ADMINISTRATION			
1	SALARIES	869,252.97	896,818.18	924,916.66
2	EMPLOYEE BENEFITS	451,818.56	466,909.68	476,366.18
3	PURCHASED SERVICES	42,055.98	18,088.56	18,330.00
4	NON-CAPITAL OBJECTS	81,378.24	81,281.94	88,143.00
9	OTHER EXPENDITURES	4,682.00	4,967.99	3,870.00
---	BUILDING ADMINISTRATION	1,449,187.75	1,468,066.35	1,511,625.84
	Percent Increase/Decrease		1.30%	2.97%

252000	FISCAL			
1	SALARIES	200,370.73	184,875.43	193,680.72
2	EMPLOYEE BENEFITS	94,306.22	85,523.01	84,036.86
3	PURCHASED SERVICES	11,478.65	7,529.18	11,370.00
4	NON-CAPITAL OBJECTS	1,557.60	2,255.50	1,500.00
9	OTHER EXPENDITURES	3,105.29	2,735.41	7,130.00
---	FISCAL	310,818.49	282,918.53	297,717.58
	Percent Increase/Decrease		-8.98%	5.23%

253000	OPERATION			
1	SALARIES	703,510.39	785,830.01	782,427.28
2	EMPLOYEE BENEFITS	376,414.49	385,902.46	374,527.42
3	PURCHASED SERVICES	565,768.56	486,516.70	523,000.00
4	NON-CAPITAL OBJECTS	214,415.96	280,227.83	121,800.00
5	CAPITAL OBJECTS	64,369.14	203,963.32	7,500.00
9	OTHER EXPENDITURES	481.5	2,060.88	2,810.00
---	OPERATION	1,924,960.04	2,144,501.20	1,812,064.70
	Percent Increase/Decrease		11.40%	-15.50%

254000	MAINTENANCE			
1	SALARIES	56,578.64	44,920.18	52,349.12
2	EMPLOYEE BENEFITS	21,241.00	21,257.27	19,253.03
4	NON-CAPITAL OBJECTS	463.09	524.51	
3	PURCHASED SERVICES	89,452.46	67,666.69	219,800.00
4	NON-CAPITAL OBJECTS	4,925.79	5,084.26	3,400.00
5	CAPITAL OBJECTS		5,784.00	
3	PURCHASED SERVICES	262,308.66	285,281.86	263,349.00
4	NON-CAPITAL OBJECTS	38,956.78	5,065.77	11,950.00
5	CAPITAL OBJECTS		21,147.00	
9	OTHER EXPENDITURES			450
3	PURCHASED SERVICES	13,024.58	15,619.51	
4	NON-CAPITAL OBJECTS	42.9		
3	PURCHASED SERVICES	3,790.24	8,609.68	
4	NON-CAPITAL OBJECTS	252.03	8.54	
3	PURCHASED SERVICES			6,125.00
4	NON-CAPITAL OBJECTS	17,433.34	6,247.25	59,200.00

5	CAPITAL OBJECTS	7,492.98		
---	MAINTENANCE	515,962.49	487,216.52	635,876.15
	Percent Increase/Decrease		-5.57%	30.51%

255000	FACILITY ACQUISITION/REMODELING			
3	PURCHASED SERVICES	237,360.42	1,904,380.63	50,000.00
4	NON-CAPITAL OBJECTS	1,772.27	137.35	0
5	CAPITAL OBJECTS	8,728.76	469,265.26	0
9	OTHER EXPENDITURES		730	0
5	CAPITAL OBJECTS	10,140.00	2,913.00	0
3	PURCHASED SERVICES	77,364.00	44,388.70	289,820.00
4	NON-CAPITAL OBJECTS	56,434.86	18,753.00	0
5	CAPITAL OBJECTS	358,545.85	190,801.14	176,208.00
3	PURCHASED SERVICES	2,527.50	50,564.44	63,300.00
---	FACILITY ACQUISITION/REMODELING	752,873.66	2,681,933.52	579,328.00
	Percent Increase/Decrease		256.23%	-78.40%

256000	TRANSPORTATION			
5	CAPITAL OBJECTS	37,219.00	42,699.00	0
3	PURCHASED SERVICES	1,002,358.92	956,247.99	1,319,076.00
3	PURCHASED SERVICES	14,586.32	16,171.40	15,000.00
3	PURCHASED SERVICES	22,501.89	29,489.04	20,000.00
3	PURCHASED SERVICES	141,791.46	128,105.23	120,000.00
3	PURCHASED SERVICES	35,788.78	43,593.68	28,000.00
---	TRANSPORTATION	1,254,246.37	1,216,306.34	1,502,076.00
	Percent Increase/Decrease		-3.02%	23.49%

259000	OTHER BUSINESS ADMINISTRATION			
3	PURCHASED SERVICES	5,116.80	5,317.86	5,000.00
---	OTHER BUSINESS ADMINISTRATION	5,116.80	5,317.86	5,000.00
			3.93%	-5.98%

260000	CENTRAL SERVICES			
3	PURCHASED SERVICES	112,349.63	120,185.37	105,300.00
4	NON-CAPITAL OBJECTS	32,706.95	9,603.67	30,500.00

9	OTHER EXPENDITURES	0	230	0
---	CENTRAL SERVICES	145,056.58	130,019.04	135,800.00
	Percent Increase/Decrease		-10.37%	4.45%

264000	STAFF SERVICES			
1	SALARIES	33.52	0	0
2	EMPLOYEE BENEFITS	4.39	0	0
3	PURCHASED SERVICES	243.04	3,989.00	0

---	STAFF SERVICES	280.95	3,989.00	0
	Percent Increase/Decrease		1319.83%	-100.00%

270000	INSURANCE AND JUDGMENTS			
7	INSURANCE AND JUDGEMENTS	106,879.80	227,961.00	227,010.00
---	INSURANCE AND JUDGMENTS	106,879.80	227,961.00	227,010.00
	Percent Increase/Decrease		53.11%	-1.83%

281000	LONG-TERM CAPITAL DEBT			
6	DEBT RETIREMENT	49,584.36	0	0
---	LONG-TERM CAPITAL DEBT	49,584.36	0	0

283000	OPERATIONAL DEBT			
6	DEBT RETIREMENT	30,458.31	88,654.51	85,000.00
---	OPERATIONAL DEBT	30,458.31	88,654.51	85,000.00
	Percent Increase/Decrease		191.07%	-4.12%

292000	OTHER RETIREE PAYMENTS			
2	EMPLOYEE BENEFITS			150,000.00
---	OTHER RETIREE PAYMENTS			150,000.00

295000	ADMINISTRATIVE TECHNOLOGY SERV			
1	SALARIES	231,163.52	266,239.97	241,964.42

2	EMPLOYEE BENEFITS	115,683.09	130,472.26	116,619.62
3	PURCHASED SERVICES	261,490.15	327,558.46	250,487.00
4	NON-CAPITAL OBJECTS	111,894.08	153,571.45	37,340.00
5	CAPITAL OBJECTS	36,518.50	110,995.75	5,887.00
---	ADMINISTRATIVE TECHNOLOGY SERV	756,749.34	988,837.89	652,298.04
	Percent Increase/Decrease		30.67%	-34.03%

299000	MISCELLANEOUS			
2	EMPLOYEE BENEFITS	0	0	40,000.00
3	PURCHASED SERVICES	8,180.00	5,576.00	4,639.00
4	NON-CAPITAL OBJECTS	0	687.80	0
---	MISCELLANEOUS	8,180.00	6,263.80	44,639.00
	Percent Increase/Decrease		-23.43%	612.65%

411000	TRANSFER FROM FUND 10			
8	OPERATING TRANSFER - OUT	11,948,624.27	12,244,356.87	13,438,669.00
---	TRANSFER FROM FUND 10	11,948,624.27	12,244,356.87	13,438,669.00
	Percent Increase/Decrease		2.48%	9.75%

431000	GENERAL TUITION PAYMENTS			
3	PURCHASED SERVICES	12,514.67	7,041.44	5,000.00
---	GENERAL TUITION PAYMENTS	12,514.67	7,041.44	5,000.00
			43.73%	-28.99%

435000	OPEN ENROLLMENT PAYMENTS			
3	PURCHASED SERVICES	363,971.00	449,775.00	457,062.00
---	OPEN ENROLLMENT PAYMENTS	363,971.00	449,775.00	457,062.00
	Percent Increase/Decrease		23.57%	1.62%

438000	GENERAL AID REDUCTION			
3	PURCHASED SERVICES	279,891.50	405,277.30	422,532.00
---	GENERAL AID REDUCTION	279,891.50	405,277.30	422,532.00

	Percent Increase/Decrease		44.80%	4.26%
492000	OTHER ADJUSTMENTS			
9	OTHER EXPENDITURES	1,712.11	187,734.73	0.00
---	OTHER ADJUSTMENTS	1,712.11	187,734.73	0.00
	Percent Increase/Decrease		-87.41%	-100.00%

Medford Area Public School District
Gift Fund - Fund 21

Gift Fund - Fund 21				
		2023-2024	2024-2025	2025-2026
		AUDITED	UNAUDITED	BUDGET
	BEGINNING BALANCE	\$540,402.33	\$638,814.55	\$763,453.68
21	GIFT FUND			
R	Revenue			
27	SCHOOL ACTIVITY INCOME	125.78	0.00	
29	OTHER REVENUE FROM LOC SOURCES	813,473.31	1,108,252.04	
2	REVENUE FROM LOCAL SOURCES	813,599.09	1,108,252.04	
96	ADJUSTMENTS			
9	OTHER REVENUES			
---	Revenue	813,599.09	1,108,252.04	
E	Expense			
11	CERTIFIED SALARIES	15,955.36	0.00	
1	SALARIES	15,955.36	0.00	
21	RETIREMENT	1,017.03	0.00	
22	SOCIAL SECURITY	1,107.77	0.00	
23	LIFE INSURANCE	22.24	0.00	
24	HEALTH INSURANCE	4,835.90	0.00	
25	OTHER EMPLOYEE INSURANCE	49.76	0.00	
2	EMPLOYEE BENEFITS	7,032.70	0.00	
31	PERSONAL SERVICES	60,117.80	19,196.50	
32	PROPERTY SERVICE	2,475.00	278,920.38	

Gift Fund - Fund 21				
34	TRAVEL	19,505.91	55,371.52	
35	COMMUNICATION	4,943.50	165	
36	TECHNOLOGY & SOFTWARE SERVICES	1,350.00	1,350.00	
37	EDUCATIONAL SERVICES (NON-GOV)	60,641.18	57,591.12	
3	PURCHASED SERVICES	149,033.39	412,594.52	
41	SUPPLIES AND MATERIALS	396,266.69	479,501.59	
44	NON-CAPITAL EQUIPMENT	9,955.12	39,817.79	
48	NON-CAPITAL TECHNOLOGY	1,474.25	3,349.68	
4	NON-CAPITAL OBJECTS	407,696.06	522,669.06	
55	SITE COMPONENTS/REMODELING	0.00	6,815.00	
56	BUILDING COMPONENTS/REMODELING	0.00	2,000.00	
56	EQUIPMENT REPLACEMENT	67,687.17	0.00	
5	CAPITAL OBJECTS	67,687.17	8,815.00	
93	REVENUE TRANSITS	19,720.00	0.00	
94	DUES AND FEES	48,062.19	39,534.33	
9	OTHER EXPENDITURES	67,782.19	39,534.33	
	GIFT FUND			
	ENDING BALANCE	\$638,814.55	\$763,453.68	\$763,453.68

Medford Area Public School District
Special Education Fund 27

		2023-24	2024-25	2025-26
		AUDITED	UNAUDITED	BUDGET
27	SPECIAL EDUCATION FUND			
R	Revenue			
1--	OPERATING TRANSFERS - IN	4,952,880.88	5,313,596.73	5,679,037.00
3--	INTERDIST PYMNTS WITHIN - WI	127,816.00	65,756.28	58,000.00
5--	REV FROM INTERMEDIATE SOURCES	4,961.00	4,226.00	4,000.00
6--	REVENUE FROM STATE SOURCES	2,446,932.21	2,422,050.72	2,746,311.00

7--	REVENUE FROM FEDERAL SOURCES	1,002,629.35	891,969.28	797,340.00
---	Revenue	8,535,219.44	8,697,599.01	9,284,688.00
1--	SALARIES	5,020,029.21	5,204,355.64	5,392,824.79
2--	EMPLOYEE BENEFITS	2,921,073.76	2,900,486.46	3,358,929.21
3--	PURCHASED SERVICES	288,731.14	282,169.93	267,134.00
4--	NON-CAPITAL OBJECTS	134,688.64	160,494.97	206,300.00
5--	CAPITAL OBJECTS	160,964.08	141,051.00	50,000.00
7--	INSURANCE AND JUDGEMENTS	3,083.00	3,301.00	4,000.00
9--	OTHER EXPENDITURES	6,649.61	5,740.01	5,500.00
---	Expense	8,535,219.44	8,697,599.01	9,284,688.00

Medford Area Public School District
Fund 38 & Fund 39

Fund 38 & Fund 39				
		2023-24	2024-25	2025-26
		AUDITED	UNAUDITED	BUDGET
	BEGINNING BALANCE	3591.31	3159.41	2723.01
38	Non-Referendum Debt Service			
R	Revenue			
21	TAXES	85,250.00	85,282.00	85,303.00
---	Revenue	85,250.00	85,282.00	85,303.00
E	Expense			
67	PRINCIPAL	78,500.00	79,400.00	80,300.00
68	INTEREST	7,181.90	6,318.40	5,445.00
---	Expense	85,681.90	85,718.40	85,745.00
---	ENDING BALANCE	3,159.41	2,723.01	2,281.01
	BEGINNING BALANCE	2,136.30	2,136.30	761,228.83
39	REFERENDUM APPROVED DEBT SRVC			
R	Revenue			
21-	TAXES		651,625.00	675,225.00
28-	INTEREST ON INVESTMENTS		183.2	0
96-	ADJUSTMENTS		201,537.40	0
---	Revenue		853,345.60	675,225.00

Fund 38 & Fund 39				
	ENDING BALANCE	2136.30	761,228.83	306,848.83

Medford Area Public School District
Fund 46 & Fund 49

Fund 46				
		2023-24	2024-25	2025-26
		AUDITED	UNAUDITED	BUDGET
	BEGINNING BALANCE	2,588,625.68	3,585,180.00	5,417,503.72
46	LONG TERM CAP IMP TRUST FUND			
R	Revenue			
11	TRANSFERS IN - GENERAL	900,000.00	1,715,000.00	15,000.00
28	INTEREST ON INVESTMENTS	96,554.32	127,939.22	50,000.00
---	Revenue	996,554.32	1,842,939.22	65,000.00
	Expense			
32-	PROPERTY SERVICE	0	0	160,926.00
44-	NON-CAPITAL EQUIPMENT	0	10,615.50	
---	Expense	0	10,615.50	160,926.00
---	ENDING BALANCE	3,585,180.00	5,417,503.72	5,321,577.72
Fund 49				
	BEGINNING BALANCE	0.00	0.00	12,574,886.33
49	OTHER CAPITAL PROJECTS FUND			
R	Revenue			
28-	INTEREST ON INVESTMENTS		66,815.28	
87-	LONG-TERM OBLIGATIONS		13,665,000.00	9,000,000.00
	Revenue	0.00	13,731,815.28	9,000,000.00
E	Expense			
31-	PERSONAL SERVICES		292,871.77	
32-	PROPERTY SERVICE		864,057.18	16,776,106.00
---	Expense		1,156,928.95	16,776,106.00
---	Expense	0.00	0	0

---	ENDING BALANCE	0	12,574,886.33	4,798,780.33

Medford Area Public School District
Food Service Fund 50

Food Service Fund 50				
		2023-24	2024-25	2025-26
		AUDITED	UNAUDITED	BUDGET
	BEGINNING BALANCE	1,028,063.20	1,126,926.81	1,032,343.41
50	FOOD SERVICE FUND			
R	Revenue			
25	FOOD SERVICE SALES	490,336.62	463,523.40	452,145.00
61	STATE AID - CATEGORICAL	23,247.97	24,148.88	17,000.00
71	FEDERAL AID - CATEGORICAL	900,435.35	791,230.17	723,800.00
73	SPECIAL PROJECT GRANT	32,233.31	5,113.65	
---	Revenue	1,446,253.25	1,284,016.10	1,192,945.00
E	Expense			
11	CERTIFIED SALARIES		65,924.36	34,642.38
12	CLERICAL SALARIES	21,216.72	19,175.28	19,940.61
13	ASSISTANT SALARIES	17,249.10	17,358.93	19,242.44
21	RETIREMENT	2,819.99	7,280.60	4,814.35
22	SOCIAL SECURITY	2,858.45	7,450.34	5,647.66
23	LIFE INSURANCE	49.34	97.76	76.4
24	HEALTH INSURANCE	7,347.70	37,888.51	21,037.43
25	OTHER EMPLOYEE INSURANCE	130.73	342.55	235.52
31	PERSONAL SERVICES	1,090,296.99	1,099,100.39	1,211,722.00
32	PROPERTY SERVICE	18,271.11	14,867.41	20,000.00
36	TECHNOLOGY & SOFTWARE SERVICES		87.50	
38	INTERGOVERNMENTAL PAYMENTS	6,917.00	8,252.00	8,667.00
41	SUPPLIES AND MATERIALS	30,217.59	5,378.47	
44	NON-CAPITAL EQUIPMENT	79,871.04	2,553.79	
48	NON-CAPITAL TECHNOLOGY	2,903.58	24,596.37	5,000.00
55	EQUIPMENT ADDITION		15,075.23	
56	EQUIPMENT REPLACEMENT	62,448.87	48,250.00	

Food Service Fund 50				
94	DUES AND FEES	4,791.43	4,920.01	3,500.00
---	Expense	1,347,389.64	1,378,599.50	1,354,525.79
---	ENDING BALANCE	1,126,926.81	1,032,343.41	870,762.62

Medford Area Public School District
Community Services Fund 80

Community Service Fund 80				
		2023-24	2024-25	2025-26
		AUDITED	UNAUDITED	BUDGET
	BEGINNING BALANCE	277,984.09	277,984.09	238,089.45
80	COMMUNITY SERVICE FUND			
R	Revenue			
2	REVENUE FROM LOCAL SOURCES	417,379.47	395,719.10	450,000.00
7	REVENUE FROM FEDERAL SOURCES	710,091.35	843,835.17	503,000.00
---	Revenue	1,127,470.82	1,239,554.27	953,000.00
E	Expense			
1	SALARIES	548,060.84	632,770.62	485,383.50
2	EMPLOYEE BENEFITS	155,288.10	197,204.45	171,393.07
3	PURCHASED SERVICES	215,854.12	266,652.23	137,125.00
4	NON-CAPITAL OBJECTS	109,642.19	78,802.11	135,648.00
5	CAPITAL OBJECTS	138,340.27	11,767.49	20,000.00
9	OTHER EXPENDITURES	28,798.31	23,739.00	3,450.43
---	Expense	1,195,983.83	1,210,935.90	953,000.00
---	ENDING BALANCE	209,471.08	238,089.45	238,089.45

Cooperative Program Fund 99

Cooperative Program - Fund 99				
		2023-24	2024-25	2025-26
		AUDITED	UNAUDITED	BUDGET
R	Revenue			
1	OPERATING TRANSFERS - IN	6,391,475.99	7,029,256.57	10,118,296.00
2	REVENUE FROM LOCAL SOURCES	9,258.73	12,753.39	0000

Cooperative Program - Fund 99

3	INTERDIST PYMNTS WITHIN - WI	5,396,712.82	6,653,806.39	5,611,015.00
9	OTHER REVENUES	1,374.56	0.00	0.00
---	Revenue	11,798,822.10	13,695,816.35	15,729,311.00
E	Expense			
1	SALARIES	5,525,332.58	6,307,942.49	6,963,601.06
2	EMPLOYEE BENEFITS	2,788,300.60	3,134,263.24	3,972,709.94
3	PURCHASED SERVICES	2,021,465.05	2,351,097.70	3,196,000.00
4	NON-CAPITAL OBJECTS	1,256,193.63	1,433,167.28	1,444,500.00
5	CAPITAL OBJECTS	6,547.00	282,384.69	0.00
6	DEBT RETIREMENT	67,725.95	49,119.20	70,000.00
7	INSURANCE AND JUDGEMENTS	53,027.00	56,707.08	75,000.00
9	OTHER EXPENDITURES	80,230.29	81,134.67	7,500.00
---	Expense	11,798,822.10	13,695,816.35	15,729,311.00

Tax Levy - All Funds

PROPOSED PROPERTY TAX LEVY			
Levy Summary	Audited 2024 - 2024	Unaudited 2023 - 2024	Budget 2024 - 2025
General Fund	\$7,556,875	\$7,444,980	\$8,083,841
Referendum Debt Service Fund	\$0	\$651,625	\$675,226
Non-Referendum Debt Service Fund	\$85,250	\$85,282	\$85,303
Capital Expansion Fund	\$0	\$0	\$0
Community Service Fund	\$400,000	\$380,000	\$400,000
Prior Year Levy Chargeback	\$0	\$0	\$0
Other Levy	\$0	\$0	\$0
TOTAL SCHOOL LEVY	\$8,042,125	\$8,561,887	\$9,244,370
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		6.46%	7.97%

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 cost for families at this time and pay 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. 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)

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 YEAR	EQUALIZED MILL RATE	% CHANGE FROM PRIOR YEAR
Estimated 2025	\$1,551,543,294.47		\$9,244,370.00	7.97	5.96	0.5
2024	\$1,429,192,141.00	8.56	\$8,561,887.00	6.46	5.99	2.04
2023	\$1,370,569,486.00	24.9	\$8,042,125.00	25.05	5.87	8.23
2022	\$1,097,055,799.00	12.6	\$5,947,659.00	0.69	5.42	-10.62
2021	\$973,845,597.00	2.46	\$5,906,792.00	-25.4	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

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 2024-2025	School Taxes on Property with Equalized Value of \$200,000
Abbotsford	8.92	\$1,784
Athens	8.62	\$1,724
Colby	6.46	\$1,292
Gilman	7.62	\$1,524
Medford	5.99	\$1,198
Merrill	5.17	\$1,034
Owen-Withee	6.75	\$1,350
Rib Lake	6.92	\$1,384



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. Currently, the Medford Area Public School District's equity is 21.93% of the General Fund Budget.

FUND EQUITY							
21-22 AUDITED GENERAL FUND EQUITY	% OF GENERAL FUND BUDGET	22-23 AUDITED GENERAL FUND EQUITY	% OF GENERAL FUND BUDGET	2023-24 AUDITED GENERAL FUND EQUITY	% OF GENERAL FUND BUDGET	24-25 UNAUDITED GENERAL FUND EQUITY	% OF GENERAL FUND BUDGET
\$6,968,942.00	20.83%	\$7,400,415.00	20.87%	\$7,901,211.00	20.23%	\$8,519,922.00	21.93%

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
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

The **Fund 39** Referendum-Approved Debt is to support maintenance and facility projects. In November of 2024, Medford Area Public School District residents approved a \$22,665,000 referendum. The first borrowing phase totaling \$13,665,000 occurred in April of 2025, with the remaining \$9,000,000 scheduled to be borrowed in April 2026.

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, 2025	\$2,474,547.74
INVESTMENT RETURN JUNE 30, 2025	\$72,780.12
TOTAL DISBURSEMENTS MADE as of JUNE 30, 2025	\$318,449.94
CONTRIBUTIONS MADE SINCE JUNE 30, 2025	\$609,676.00

Snapshot of Medford Area Public School District

Student Enrollment	
September 2017	2145
September 2018	2162
September 2019	2131
September 2020	2070
September 2021	2077
September 2022	2103
September 2023	2055
September 2024	2010

Total Budget		
	2017-2018	\$24,667,040.00
	2018-2019	\$27,500,545.00
	2019-2020	\$28,816,786.00
	2020-2021	\$32,001,469.00
	2021-2022	\$33,362,163.00
	2022-2023	\$33,719,803.00
	2023-2024	\$39,013,072.00
	2024-2025	\$38,855,597.00
Proposed	2025-2026	\$41,629,464.00
Number of Schools	5	
Square Miles	350	



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 2020-2025				
2020-21	\$1,178,000		2023-24	\$1,216,306
2021-22	\$1,229,896		2024-25	\$1,352,076
2022-23	\$1,357,110		2025-26	\$1,392,638

Food Service

The Medford Area Public School District recorded 63.08% participation for the 2024-2025 school year. 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. A requirement of using a contracted food service management company is that we go out to a formal state bid every 5 years. We went out to bid during the 19-20 and 24-25 school years, the district went out to bid for a new contract. A'viands was chosen for 5 years both times.

We have updated equipment in our kitchens in the past few years with our positive fund balance in food service.

The Stetsonville Elementary School qualified for a Fresh Fruit and Vegetable Grant through DPI where students were receiving snacks of fresh fruits and vegetables.

MILK/SNACK BREAK PRICES	
Snack (Normal, Reduced, Free)	\$0.20
Normal Milk	\$0.40
Reduced & Free Milk	Free

BREAKFAST PRICES	
PK/K - 4	\$1.40
5 – 8	\$1.50
9 – 12	\$1.60
Adult	\$2.60
Reduced	Free
Extra Milk	\$0.50

LUNCH PRICES	
PK/K - 4	\$2.50
5 – 8	\$2.65
9 – 12	\$2.80
Extra Entrée	\$2.50
Adult	\$4.65
Reduced	Free
Extra Milk	\$0.50

	2019-20	2020-21	2021-22	2022-23	2023-24	2024-25
Total Meals Served	231,558	230,540	259,228	223,827	226,630	209,599
Total Enrollment K – 12	2,143	2001	2132	2090	2033	2026
Percent of Student Participation	72.80%	68.12%	71.52%	65.70%	66.35%	63.08%
*Enrollment includes Pre-K starting in 23-24						

Medford Area Public School District 2025-26 School Calendar

20-21 New Teacher Inservice

25-27 Teacher Inservice

25 MAES and SES Open House 4-5:30 p.m.

25 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
17	18	19	NT	NT	22	23
24	IN	IN	IN	28	29	30
31						

September

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

1 No School

2 Grades 1-9 First Day of School

3 PK-K & 10-12 First Day of School

25 Early Release

15 No School-Parent Teacher Conferences all schools 12-7 pm

16 No School - Teacher Inservice

17 No School

31 End of 1st Quarter (41 days)

October						
S	M	T	W	T	F	S
			1	2	3	4
5	6	7	8	9	10	11
12	13	14	PT	IN	17	18
19	20	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	22
23	24	ER	26	TG	28	29
30						

25 Early Release

26 - 28 No School

24 - 31 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	16	17
18	IN	20	21	22	23	24
25	26	27	28	29	30	31

1 - 2 No School

14 End of Quarter (42 days)

19 No School - Teacher Inservice

17 Early Release

February						
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

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	24	25	26	IN	28
29	30	31				

9 - 13 No School - Spring Break

23 End of Quarter (42 days)

27 No School - Teacher Inservice

3 No School

23 Early Release

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

13 Early Release

22 Graduation 7:00 p.m./ Last day of school/ End of quarter (42 days)