

NORTHLAND PINES SCHOOL DISTRICT

2022-2023 Budget Proposal



SEPTEMBER 26, 2022



The Northland Pines community guarantees rigor, relevance, and relationships to prepare all learners for life.

Revised 09/23/2022

Pines at a Glance

7 Board of Education Members

10 Municipalities Served

474 Square Miles

303,360 Acres

4 School Buildings **1,401** Students

98% 2021 Graduation Rate

214 Full Time Equivalent Employees

\$31.7M Total Budget

Aa3 Moody's Rating

Budget Hearing and Annual Meeting

Members of the community are invited to attend the Northland Pines School District Budget Hearing and Annual Meeting.

Monday September 26, 2022
6:00 p.m.

Meeting Location: Middle & High School Auditorium located at 1800 Pleasure Island Road Eagle River, WI 54521

Welcome from District Administrator, Scott Foster

Welcome to the 2022-2023 Budget Hearing and Annual Meeting. Thank you for taking time out of your schedule to show interest in the positive direction of our students and school district.

The Northland Pines School Board and Administration have worked through a process to build a budget that focuses on the following areas:

1. Student safety, both physical and mental health, to support learning as we come out of a pandemic with increased enrollment.
2. Use of dollars in a responsible manner for our taxpayers while still meeting the first goal.
3. Opportunities and options for students both inside and outside of the classroom.
4. Set up current and future boards with dollars needed to continue to meet focus on 1 even with unforeseen budgets and challenges.

We are grateful for the support our community showed in last year's referendum, passing at the highest percentage ever. This does not mean that we have endless funds; as shared in the referendum presentations we need to continue to find ways to reduce costs especially as we face rising costs in all areas. We also have to plan for a future without knowing what the next two year state budget cycle may bring. We do not rely on state funding, as we get very little; however, aids for transportation and special education are critical to help support our students and local taxpayers. The federal dollars allocated through the state have been positive but they are one time funds with criteria that limits how we can utilize those dollars. This budget is responsible to the taxpayers of the district with additional revenue support and finding efficiencies in the operations; it will also provide the funding so that we can focus on putting students' safety and learning first.

It is important to remember that this budget is preliminary. The final budget can be impacted by items yet to be finalized including student count, grants, state aid certification and property valuation changes. Budget amendments will be discussed and approved by the Board of Education at the October regular board meeting. We have a wealth of information posted on our district website at www.npsd.k12.wi.us and the district also uses a variety of social media platforms to inform our public of the academic events, sports events and other activities of our students (Facebook, Twitter, Instagram, and YouTube). We also would like to thank our community for the support you have always given the Northland Pines School District.

Northland Pines School District's 2022-2023 fiscal year budget (July 1, 2022 to June 30, 2023) is in compliance with the state imposed revenue limits. The Board of Education is asking you to exercise your legal power to approve the tax levy for the 2022-2023 school year. We appreciate your continued support and interest in the

Northland Pines School District. Please feel free to contact me at the district office (715-479-6487 Ext. 1) or by email at sfoster@npsd.k12.wi.us or you may also directly email Tera Fritz, Business Manager, at tfritz@npsd.k12.wi.us if you have questions regarding this budget booklet. Thank you for attending this meeting. Your time and efforts are greatly appreciated!

Northland Pines Board of Education

David Weber, President. Area E: Towns of Saint Germain & Newbold.
Jennifer Payne, Vice President. Area B: Town of Conover.
Chris Petreikis, Clerk. Area A: City of Eagle River.
Becky Nordine, Treasurer. Area C: Town of Land O’ Lakes.
Erica Lane, Deputy Clerk. Member at Large.
Marcia Kittleson, Area D: Town of Plum Lake.
Kelly Roach, Member at Large.

BOARD COMMITTEES

Personnel:

Jennifer Payne, Becky Nordine, & Erica Lane.

Finance:

David Weber, Becky Nordine, & Kelly Roach.

Policy, Curriculum, Education & Activities:

Chris Petreikis, Jennifer Payne, Marcia Kittleson.

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46th Annual Meeting & Budget Hearing Agenda

Monday, September 26, 2022 at 6:00 p.m.

Northland Pines Board of Education

Middle & High School - Auditorium

1800 Pleasure Island Road, Eagle River, WI 54521

Phone: 715-479-6487, Option 3, Ext. 2

Upon request to the District Office, submitted twenty-four (24) hours in advance, the District shall make reasonable accommodation, including the provision of informational material in an alternative format, for a disabled person to be able to attend this meeting.

***Please note the video link shown is for viewing the meeting only and it will go Live once the meeting begins.

Here is the link for the board meeting: <https://www.youtube.com/npsdk12>

Residents need to attend the meeting in person if they wish to make motions, second motions, and vote on motions.

Who Can Vote

Every U.S. citizen age 18 or older who has resided in the election district or ward for 28 consecutive days before any election where the citizen offers to vote is an eligible elector.

Any U.S. citizen age 18 or older who moves within this state later than 28 days before an election shall vote at his or her previous ward or election district if the person is otherwise qualified. If the elector can comply with the 28 day residence requirement at the new address and is otherwise qualified he or she may vote in the new ward or election district.

Any person attempting to vote at an annual or special meeting may be challenged in accordance with Wisconsin State Statute 120.08(3)

Opening of Meeting at 6:00 p.m.

- Call to Order by Board President and Pledge of Allegiance

Discussion/Action Items

- Elect a Chairperson for the meeting (Motion Required)
- Record official minutes of the meeting. (Board Clerk or by district elector appointed by the Chairperson of the meeting.)
- Minutes of the 2021 Budget Hearing & Annual Meeting (No Motion required)
- Present and discuss 2022-2023 budget and tax levy (No motion required)
- Budget Hearing (No Motion Required)
- Approval of necessary Tax Levy for support of the 2022-2023 proposed budget (Motion Required)
- Approval of School Board salaries for 2022-2023 and Reimbursement for School Board Expenses (Motion required)
- Approval to Authorize the Board to Prosecute/Defend any Legal Action or Proceeding in which the School District has an interest (Motion required)
- Approval of a lease agreement as outlined by administration between the Northland Pines School District and Family & Child Learning Centers of Northeast, WI, also known as "Head Start" at Eagle River Elementary School (Motion required)
- Approval to Authorize the Board of Education to establish a different date and/or time for the 2023 Budget Hearing & Annual Meeting in accordance with s. 120.08(1) Wis. Stats. (Motion Required)
- Any Other Business within the Powers of the Annual Meeting
- Adjourn the Meeting (Motion Required)

Please Note: It is anticipated that a quorum of the School Board will be present, but that no School Board business will be conducted.

45th Annual Meeting & Budget Hearing Minutes

September 27th, 2021

The 45th Annual Meeting & Budget Hearing of the Northland Pines School District was called to order by President David Weber at 6:00 p.m., on Monday, September 27, 2021, at the Northland Pines Middle & High School Large Group Instruction Room. Note: This meeting was streamed live via the district's YouTube site. Northland Pines School District Board of Education members in attendance were as follows:

Attending in person:

1. David Weber, Board President
2. Jennifer Payne, Board Vice President
3. Chris Petreikis, Board Clerk
4. Jeff Shenk, Board Deputy Clerk
5. Becky Nordine, Board Treasurer
6. Mike Sealander, Board Member
7. Erica Lane, Board Member

Also present in person were the following:

1. Kirk Strang of Strang, Patteson, Renning, Lewis & Lacy, School Board Legal Counsel
2. Scott Foster, District Administrator
3. Tera Fritz, Business Manager
4. Dan Marien, Middle School & High School Principal
5. Ryan Tienhaara, Assistant Middle School & High School Principal
6. Karie Jo Bornberg, Director of Teaching & Learning
7. Carie Brock, Land O'Lakes Elementary & SOAR Middle School Principal
8. Emily Rhode, Pupil Services Director
9. Tony Duffek, St. Germain Elementary & Montessori Learning Center Principal
10. Josh Tilley, Activities Director
11. Dave Bohnen, Building & Grounds Director
12. Don Anderson, ERES Elementary Principal
13. Eric Becker, Assistant Elementary Principal
14. Harlan Leusink, Director of Technology & Learning
15. Susie Block, Executive Assistant to the District Administrator & Board of Education

There were five other citizens present for a total of 27 citizens present; however, only 22 were eligible to vote as five of those present were not resident electors.

Nominations were opened for a chairperson of the meeting. Motion by Mike Sealander to nominate David Weber as Chairperson of the meeting. Second by Jeff Shenk. Voice vote 21-0. David Weber abstained. Motion carried. David Weber is Chairperson.

Open Meeting Verification

This meeting has been duly called with meeting notices sent to the following posting locations:

1. Northland Pines High School in Eagle River
2. Northland Pines Middle School in Eagle River
3. The Northland Pines Elementary Schools in Eagle River, Land O'Lakes and St. Germain
4. Vilas County Courthouse - Eagle River

5. Eagle River City Hall
6. Vilas County News Review-Eagle River

David Weber, Chairperson, appointed Susie Block to record the minutes of the meeting.

A copy of the minutes of the Annual Meeting & Budget Hearing held on September 28, 2020, was given to the public in the Annual Budget Booklet which they received.

Motion by David Weber to dispense with the reading and approve the minutes of the Annual Meeting & Budget Hearing held on September 28, 2020. Second by Mike Sealander. Voice vote 22-0. Motion carried.

Tera Fritz, Business Manager, presented the 2021-2022 school budget. A discussion of the proposed budget followed. The administration recommended a levy of \$20,706,173.00.

Motion by Ken Anderson to approve the proposed 2021-2022 recommended levy of \$20,706,173.00 for the 2021-2022 fiscal year budget. Second by Josh Tilley. Voice vote 22-0. Motion carried.

Motion by Josh Tilley to authorize the Board to provide the 2021-2022 National School Lunch Program to Northland Pines School District students and to appropriate funds for that purpose. Second by Scott Foster. Voice vote 22-0. Motion carried.

Motion by Susie Block to set the School Board salaries for 2021-2022 at \$3,600.00 per person annually and to approve reimbursement for school board expenses and mileage when board members travel for their professional duties. Second by Jeff Sherk. Voice vote 22-0. Motion carried.

Motion by David Weber to authorize the Board to prosecute/defend any legal action or proceeding in which the school district has an interest. Second by Chris Petreikis. Voice vote 22-0. Motion carried.

Motion by Jennifer Payne to approve a Lease Agreement between Northland Pines School District and Family & Child Learning Centers of Northeast, WI, also known as "Head Start" at the Eagle River Elementary School; and further, to authorize and direct the Board President to sign a new lease for the 2021-2022 school year and summer. Second by Emily Rhode. Voice vote 22-0. Motion carried.

Motion by Jennifer Payne to authorize the Board of Education to establish a different date and/or time for the 2022 Budget Hearing and Annual Meeting in accordance with s. 120.08(1) Wis. Stats. Second by Chris Petreikis. Voice vote 22-0. Motion carried.

Any Other Business within the Powers of the Annual Meeting
There was no other business brought forward.

Adjournment

Motion by Jeff Sherk to adjourn. Second by Becky Nordine. Voice vote 22-0. Motion carried. Meeting adjourned at 6:37 p.m.

Respectfully Submitted,
Susie Block
Executive Assistant to the District Administrator & Board of Education

Northland Pines Administrative Team



Scott Foster
District Administrator
sfoster@npsd.k12.wi.us
715-479-6487, x3, opt 1



Tera Fritz
Business Manager
tfritz@npsd.k12.wi.us
715-479-6487, x3, opt 3



Emily Rhode
Director of Special Education and
Pupil Services
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715-479-8989, x 3



Gretchen Smart-Hall
Director of Teaching and Learning
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Don Anderson
Principal of Eagle River Elementary
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Eric Becker
Assistant Principal of Eagle River
Elementary School
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Carie Brock
Principal of Land O' Lakes
Elementary School & SOAR Charter
Middle School
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Ann Perry
Teacher Leader of SOAR Charter
High School
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Dr. Daniel Marien
Principal of Northland Pines Middle
& High School
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Ryan Tienhaara
Assistant Principal of Northland
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Harlan Leusink
Director of Technology
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Dave Bohnen
Director of Building & Grounds
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Tony Duffek
Principal of St. Germain Elementary
School & Montessori Learning
Center
tduffek@npsd.k12.wi.us
715-542-3632



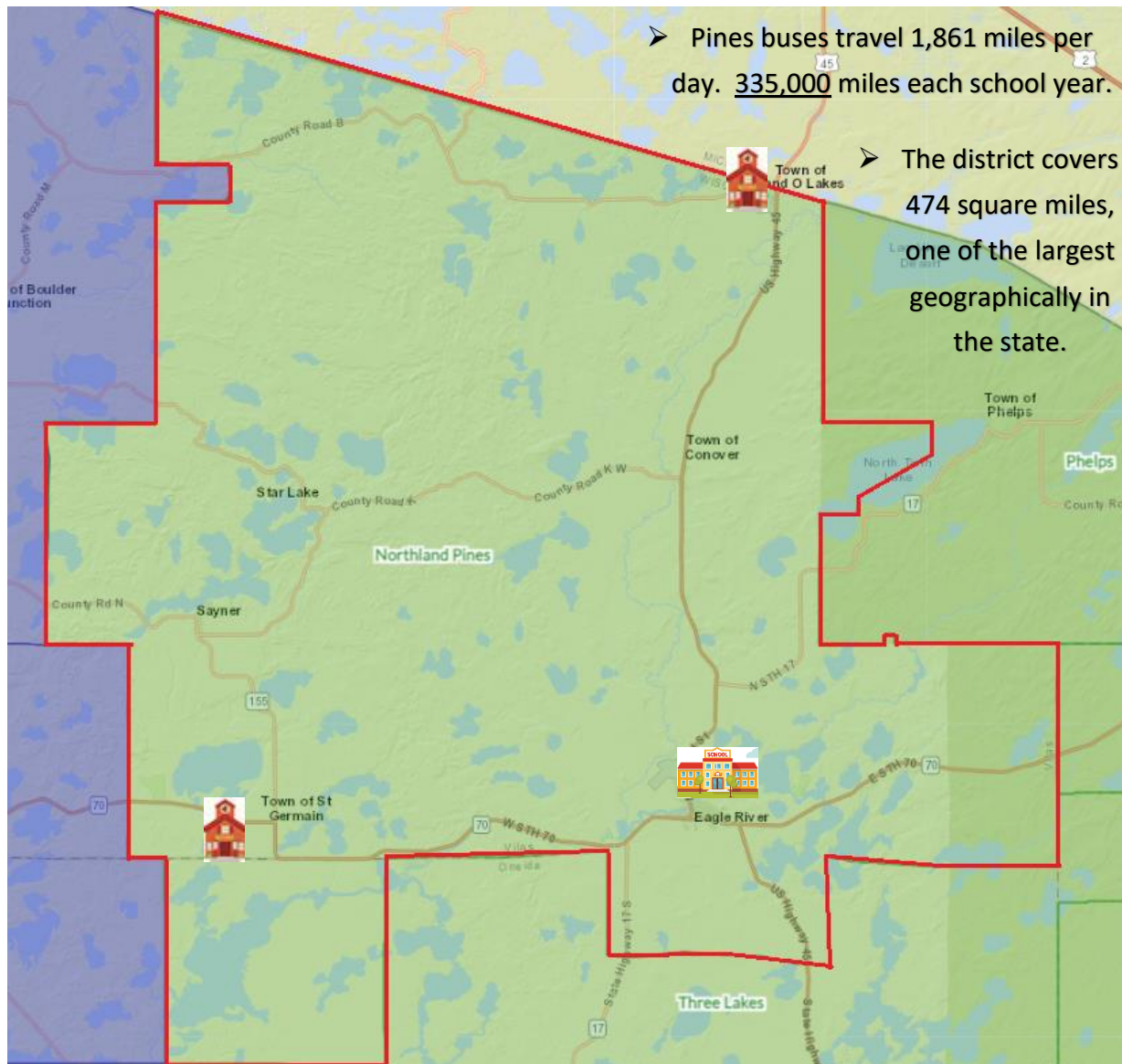
Josh Tilley
Director of Activities for the
Northland Pines Middle & High
School
jotilley@npsd.k12.wi.us
715-479-6286



Neal Eklund
Assistant Director of Special
Education and Pupil Services &
School Psychologist
neklund@npsd.k12.wi.us
715-479-8989, x2



District Map & Schools



The Northland Pines School District covers over 474 square miles and includes the townships of Cloverland, Conover, Eagle River, Land O' Lakes, Lincoln, Plum Lake, St. Germain, and Washington in Vilas County as well as a small portion of Newbold in Oneida County.

The district operates four buildings which house eight schools:

Northland Pines High School

Grades 9-12

1800 Pleasure Island Road

Eagle River, WI 54521

2021-22 Fall Enrollment: 425

Northland Pines Middle School

Grades 7 & 8

1800 Pleasure Island Road

Eagle River, WI 54521

2021-22 Fall Enrollment: 184



Eagle River Elementary School

Grades 4K-6

1700 Pleasure Island Road

Eagle River, WI 54521

2021-22 Fall Enrollment: 474

SOAR Charter High School

Grades 9-12

1700 Pleasure Island Road

Eagle River, WI 54521

2021-22 Fall Enrollment: 28

Land O' Lakes Elementary School

Grades 4K-4

6485 Town Hall Road

Land O' Lakes, WI 54540

2021-22 Fall Enrollment: 57

SOAR Charter Middle School

Grades 5-8

6485 Town Hall Road Land O' Lakes, WI
54540

2021-22 Fall Enrollment: 47





St. Germain Elementary School

Grades 4K-4
8234 Hwy 70 West
St. Germain, WI 54558
2021-22 Fall Enrollment: 83

Montessori Learning Center

Grades 4K-4
8234 Hwy 70 West
St. Germain, WI 54558
2021-22 Fall Enrollment: 72

District Wide 2021-22 Fall Enrollment: 1,370
2022-23 Projected Enrollment: 1,401

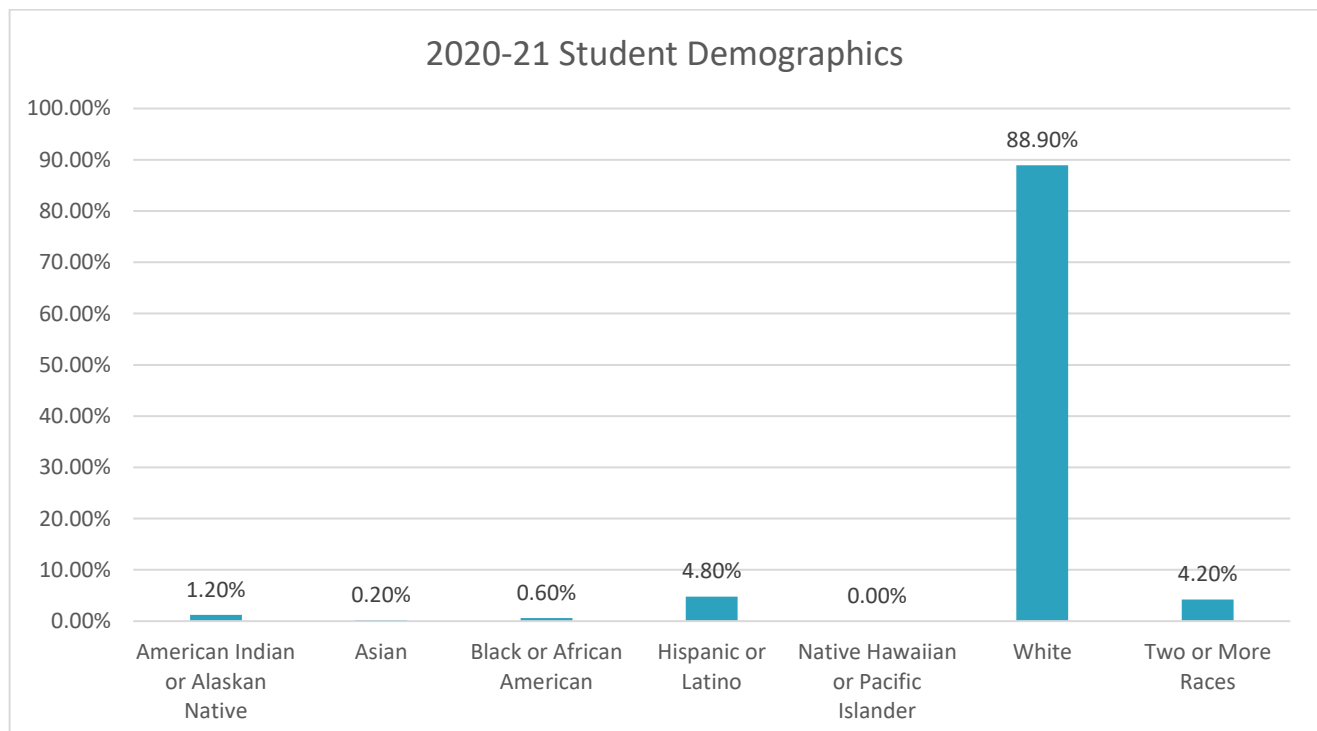
Total 2021-22 Students Open Enrolled In: 125
Total 2021-22 Students Open Enrolled Out: 86

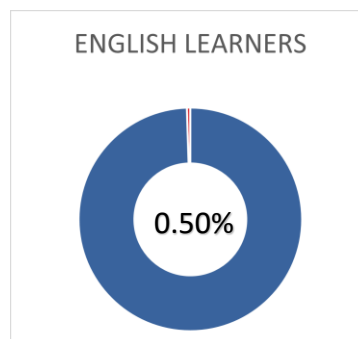
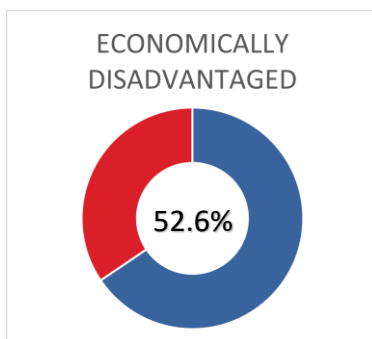
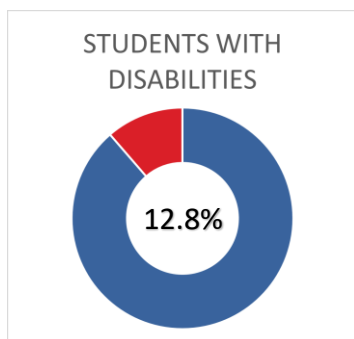
Total 2022-23 Projected Open Enrolled In: 140
Total 2022-23 Projected Open Enrolled Out: 87

Northland Pines Students and Staff

Our Students

*According to the 2020-21 DPI District Report Card





Our Staff

126 Educators + **43** Educational Support Staff + **17** Administrative Support Staff + **13** Administrators + **16** Building & Grounds Staff + **9** Wellness Center Staff = **224** NPSP Staff*

* Total includes full & part-time staff.



9.7 years average experience per certified teaching staff member

49% of certified staff have advanced degrees

22
Community Member
Coaches & Advisors

6
Wellness Center Class
Instructors

1
Farm to School Instructor

12
Food Service Staff

40
Substitutes

Points of Pride

- 2022 Kohl Teacher Fellowship Winners; Jennifer Leis and Adam Matyska.
- Northern Access Special Olympics 50th Anniversary winner and Pines Community Wellness Center staff member, Austin Kluever.
- Northland Pines High School ranked #47 out of 1,714 public high schools nationwide by the US News and World Report in 2021-22.

- Continued partnership with Feed Our Rural Kids (FORK) and the addition of FORK Children's Pantries at all three district elementary schools.
- Record 2022 Eagle Camp participation with over 200 students in attendance.
- District's third solar project commenced at Saint Germain Elementary.
- Recognized as a Green and Healthy Seedling School by the Wisconsin Department of Natural Resources.



- Futures of the Forest program hosted by the Northland Pines School Forest Committee and the Great Lakes Timber Professionals Association in October, 2021 for over 100 middle school students from five north woods districts.
- Great Lakes Timber Professionals Association of Merit awarded to paraprofessional, Carol Pluedeman.
- Pines Building Trades students assisted in the construction a house with business partner, CornerStone Custom Builders of Eagle River.
- Northland Pines band selected as part of the Northwoods Marching Band, which will perform in the 2023 Rose Bowl parade.
- All elementary locations successfully brought back Family Nights in the spring of 2022.
- \$311,500 in scholarships provided by local groups to 2021-22 graduates.
- New Grants Awarded; The Rachel Ray Foundation ProStart grant, Vine Family grant, Gene Haas Foundation grant, MidwayUSA Foundation grant, & Federal Breakfast Expansion grants.

District Goals and Collective Commitments

The Northland Pines community guarantees rigor, relevance and relationships to prepare all learners for life.			
TEACHING & LEARNING	HUMAN RESOURCES	FAMILIES & COMMUNITY	FACILITIES & OPERATIONS
All students surpass their annual academic growth and demonstrate social/emotional skills necessary for life.	NPSD will recruit, train and support staff for optimal student outcomes.	NPSD will engage all stakeholders and build relationships with families, community members and businesses to promote positive outcomes for students.	NPSD will use district resources responsibly for the betterment of our students and community.
ALL staff BELIEVE in ALL students			

RIGOR

We are collectively responsible for ensuring all students are proficient in district promise standards.

We will work together as collaborative teams to hold each other accountable for staff and student learning.

We will proactively plan for learner variability to meet the needs of all students within the universal lesson.

RELEVANCE

We will design learning experiences to leverage the unique strengths and interests of the students in the classroom.

We will facilitate real-world, hands-on and authentic learning opportunities to increase student engagement.

We will align policy and funding to these collective commitments.

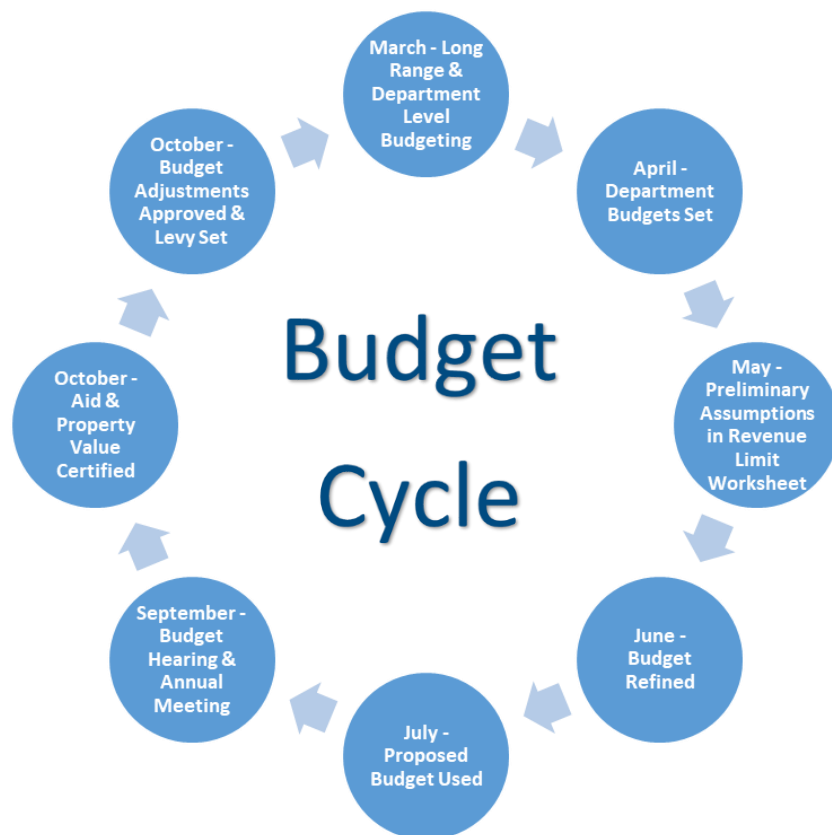
RELATIONSHIPS

How we teach is equally as important as what we teach.

We recognize that what we know and believe about our students informs our expectations, reactions and attitudes about those students.

We will foster a safe and positive school culture through collaboration and relationships.

The Budget Cycle



The Revenue Limit

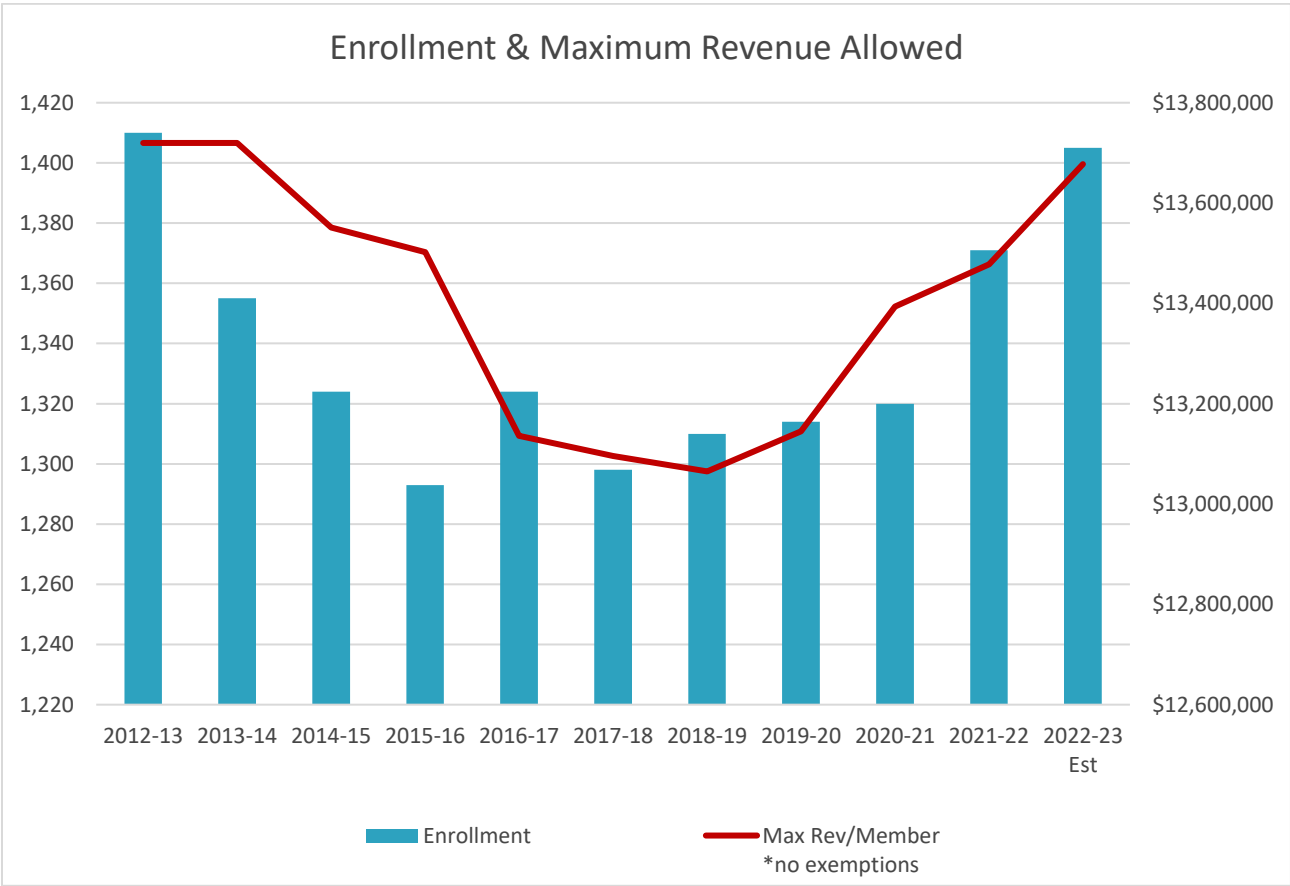


One of the first steps taken when determining the district’s budget is to estimate the revenue limit. The key data points, relative to Northland Pines revenue limit are:

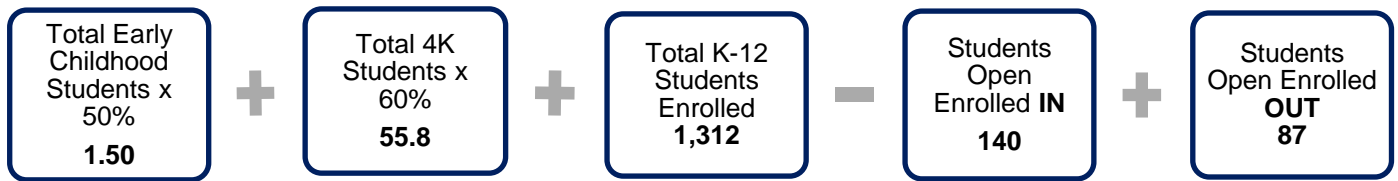
- 1.Student Enrollment, FTE and Membership
- 2.Equalized Property Value
- 3.WI Parental Choice Program and Private School Vouchers amount
- 4.General & Equalization Aid

Enrollment, FTE & Membership

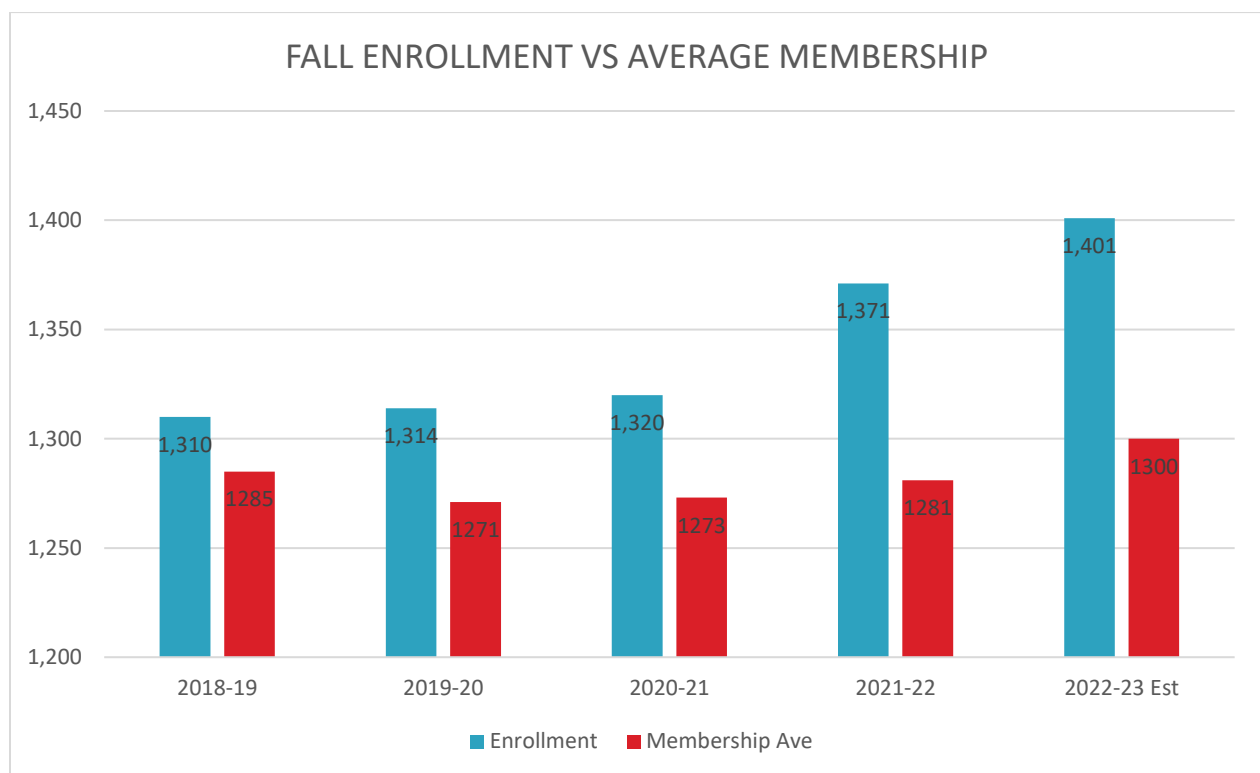
The district may currently ask for up to \$10,521.32 per member, therefore, as membership increases, so does the maximum Pines may ask for from its taxpayers. As of September 9th, 2022 the district is estimating total enrollment to be 1,401. This is the highest enrollment the district has seen in ten years.



While the district serves 1,401 actual students, it may only ask for funds for 1,300 students. This is because the revenue limit worksheet uses a three year rolling average of full-time equivalents, or FTEs to determine the district’s maximum revenue limit. The equation for determining the current year FTEs is:



Therefore, the 2022-23 FTE is estimated to be 1,316 while the three year rolling average is projected to be 1,300. The formula is designed this way to prevent substantial revenue limit swings due to rapidly increasing or decreasing enrollment.



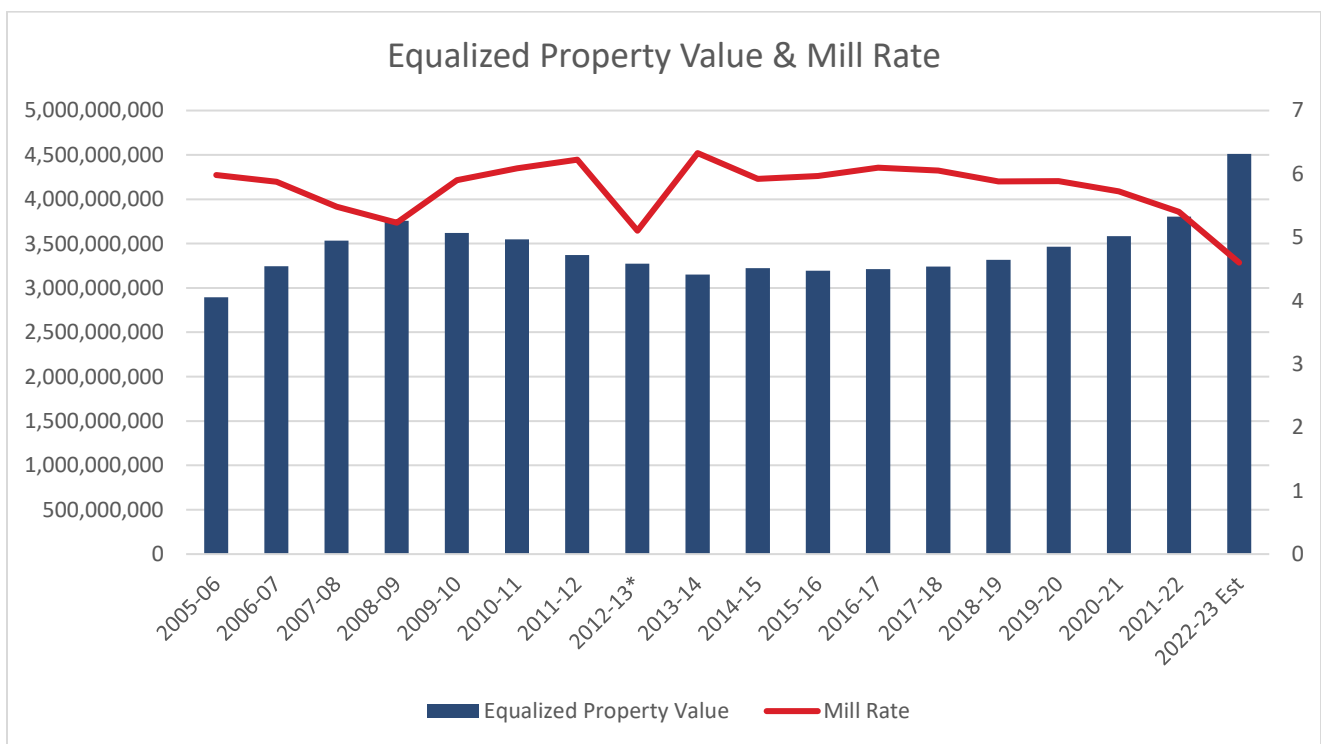
Equalized Property Value

The total levy is divided by the equalized property value within the school district. As property values increase, the mill rate per \$1.00 of property value decreases. As property values decrease, the mill rate per \$1.00 of property value increases. The graphic below and the graph on page 16 illustrates that point.

For example, a \$20 million tax levy divided over \$3 billion of property; $\$20M / \$3B = \$6.67$ a rate of per thousand, whereas a \$20 million tax levy divided over \$5 billion of property; $\$20M / \$5B = \$4.00$ rate per thousand.

$$\begin{array}{lcl}
 \$20\text{M Levy} \div \text{Wisconsin Map} (\$3\text{B}) = \$6.67 \text{ mill rate} & & \$20\text{M Levy} \div \text{Wisconsin Map} (\$5\text{B}) = \$4.00 \text{ mill rate}
 \end{array}$$

The Department of Revenue will release 2022 equalized property values on October 1. The current estimated value is \$4,509,240,669, reflecting an 18.5% increase in property value.

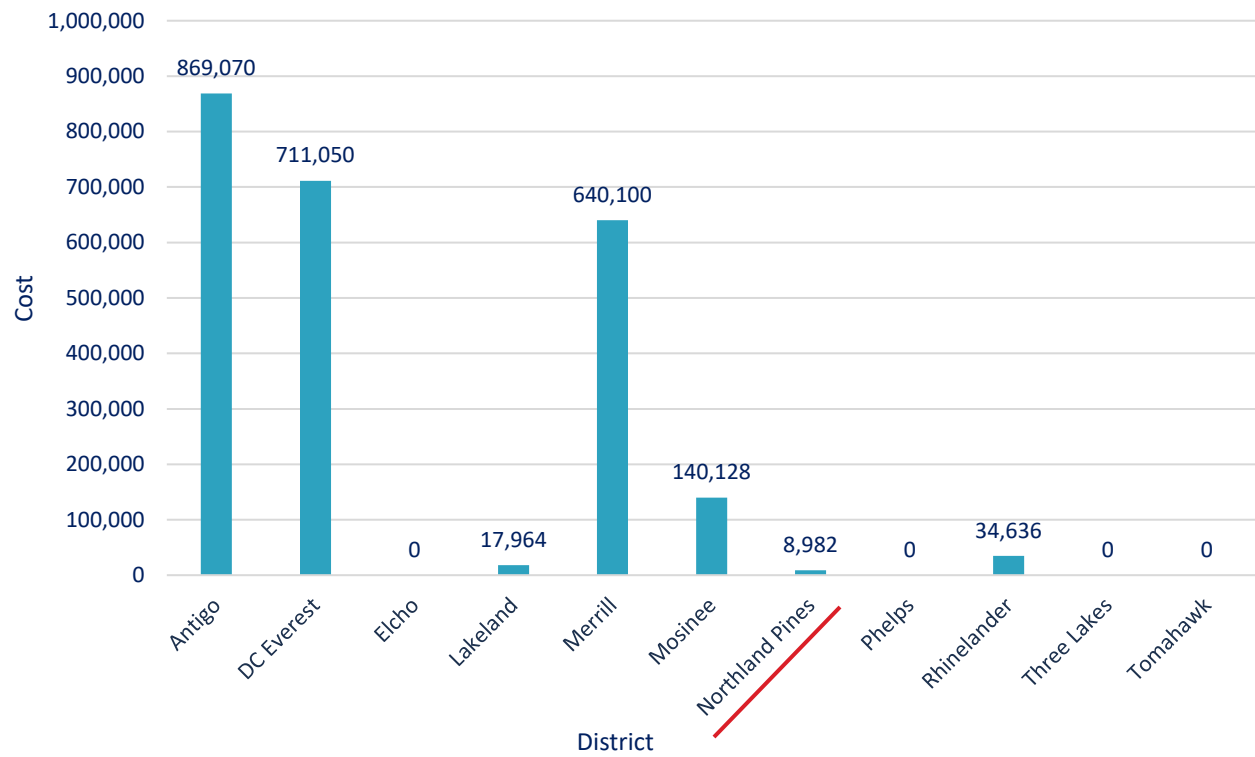


* No referendum dollars levied in 2012-2013.

WI Parental Choice Program and Private School Vouchers

Each public school district with students enrolled in a Wisconsin Parental Choice program or a Private Voucher school must tax their residents for those students. The 2021-22 the amount per student varied, depending on student's program, ranging from \$8,336 to \$13,013. Northland Pines has had one voucher student in prior years, therefore the impact on Pines tax payers has been very low.

2021-22 Choice Costs



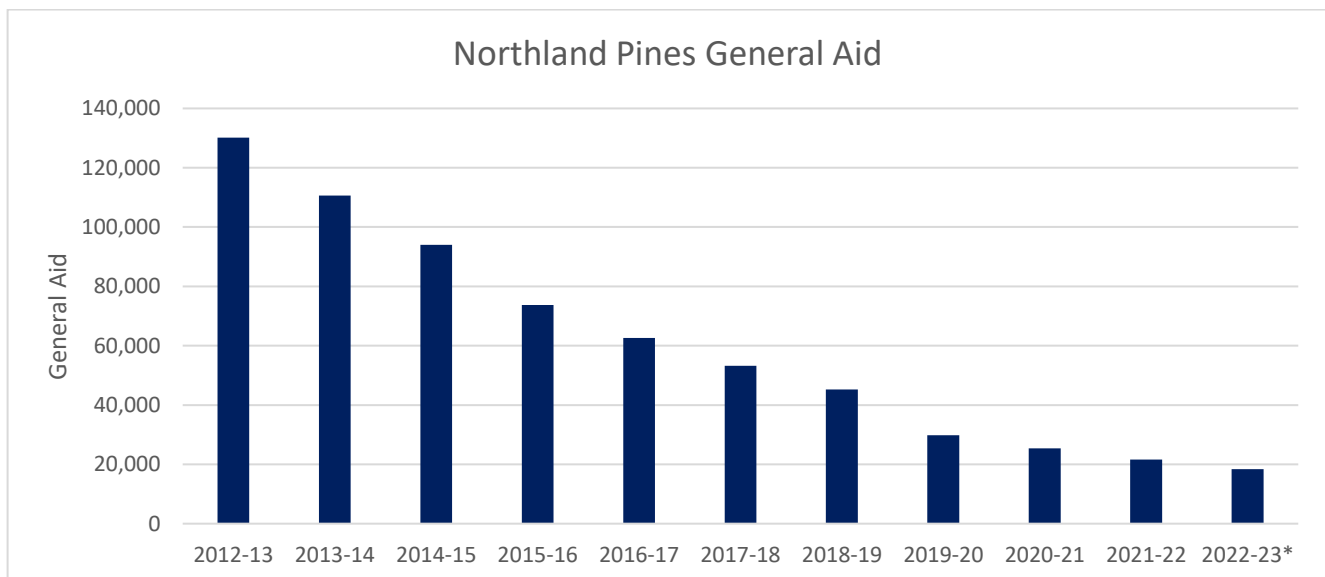
General & Equalization Aid

The final variable in the revenue limit worksheet is how much a school district receives in Equalization aid and Special Adjustment aides, collectively called General aid.



Districts with low property values who are unable to fully fund their programs with local tax payer dollars, are provided with additional funds via the State Equalization Aid formula. Because Northland Pines has higher than average property values, the district is able to fund most of their costs with local tax payer dollars, therefore Pines receives no Equalization aid and very little Special Adjustment aid. For 2022-23 the general aid estimate for Northland Pines is \$18,326.

Pines does receive three other types of state aid which decrease the revenue limit. Pines is projected to receive \$68,905 in high poverty aid, \$6,822 in exempt computer aid, and \$37,005 in exempt personal property aid.



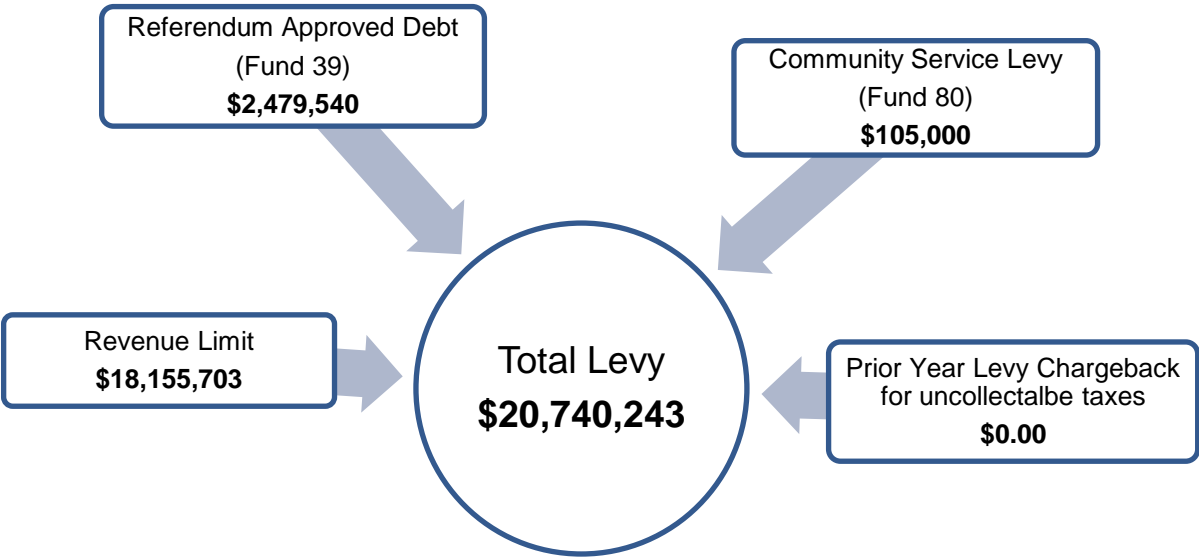
Using the data and estimates above, along with the known non-recurring 2022-23 operational referendum amount of \$4.6M, the 2022-23 revenue limit can be calculated using the formula show below.



Total Levy



Once the revenue limit has been established, the total levy may be calculated. The total levy adds referendum approved debt, approved community service levy dollars, and any prior year uncollectable taxes charged back to the revenue limit.



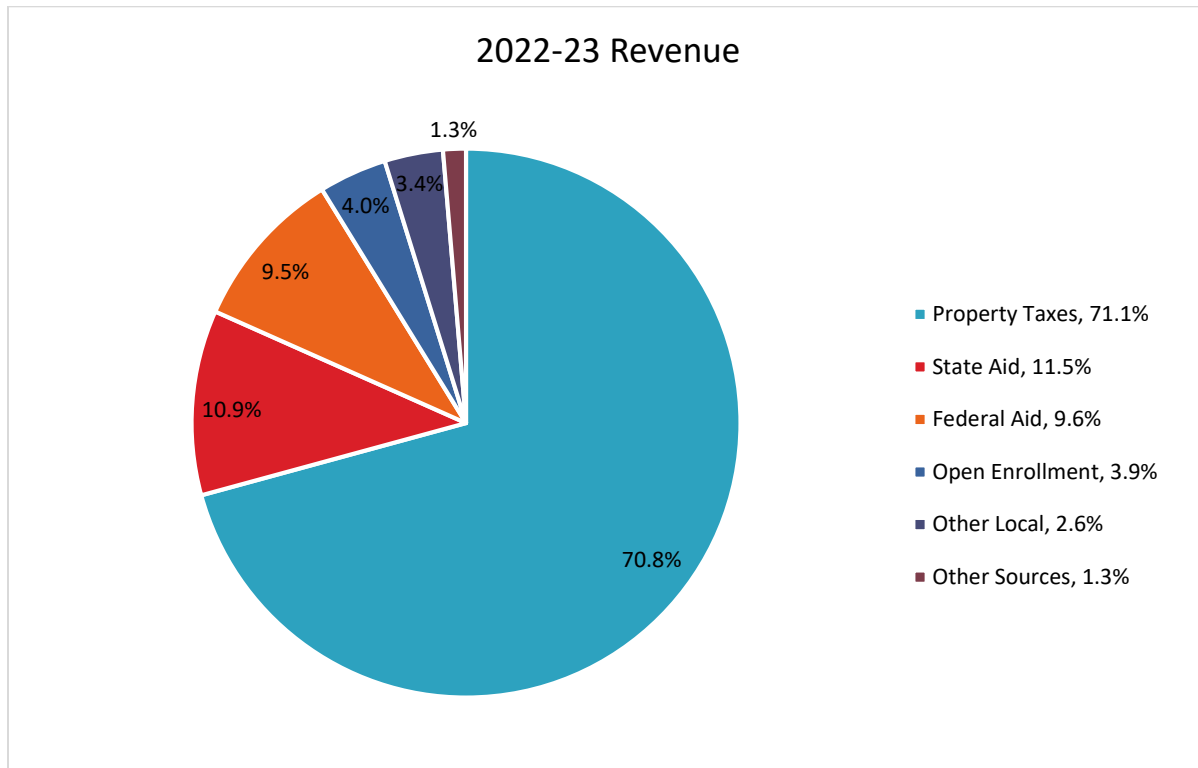
Northland Pines Funding

The total levy is the most a school district may tax its constituents. But, tax revenue is not the only revenue a school district receives. As you can see in the graphic below, Northland Pines does receive 28.9% of its revenue from other sources.

LOCAL SOURCES • 75.5% include funding from local property taxes, donations, activity income, student fees, food service fees, interest on investments, and resale.

STATE SOURCES • 11.5% are generated from per pupil aid, state special education aid, Achievement Gap Reduction (AGR) aid, high cost transportation aid, and other state aid.

FEDERAL SOURCES • 9.6% consist of federal grant funds, such the Elementary & Secondary Education Act (ESEA) which includes funding for Title I, II, and IV programs as well as the Individuals with Disabilities Education Act (IDEA) funds. The district also receives federal funding for its school breakfast and lunch programs, as well as funds recently allocated due to the Elementary and Secondary School Emergency Relief (ESSER) programs.



TOTAL PROPOSED REVENUE

ALL FUNDS REVENUE	2021-22 Actual	2022-23 Proposed	% Change
100's Interfund Transfers	\$2,493,200	\$2,363,773	-5%
200's Local Sources	\$21,142,538	\$21,570,368	2%
300's Interdistrict Payments	\$1,080,668	\$1,213,472	12%
500's Intermediate Sources	\$169,189	\$160,026	-5%
600's State Sources	\$3,073,217	\$3,194,978	4%
700's Federal Sources	\$2,450,247	\$2,797,484	14%
800's Financing	\$174,100	\$10,000	-94%
900's Other Sources	\$29,821	\$363,900	1,120%
	\$30,612,980	\$31,674,001	3%

SOURCES OF REVENUE	EXAMPLE SOURCES
100's Interfund Transfers	Transfers from Fund 10 to other Funds as required or allowed by DPI.
200's Local Sources	Taxes, food sales, resale, sale of non-capital equipment, interest on investments and donations.
300's Interdistrict Payments	Funds from other Wisconsin schools; open enrollment, tuition
500's Intermediate Sources	Funds from other agencies; Medicaid and Carl Perkins
600's State Sources	Funds from the state; categorical and general aid.
700's Federal Sources	Funds from the federal government; Title, IDEA, ESSER.
800's Financing	Equipment & vehicle sales, land & property sales, leases.
900's Other Sources	Insurance reimbursements, refund of prior year expense and other revenue that does not fit elsewhere.

Northland Pines Expenditures



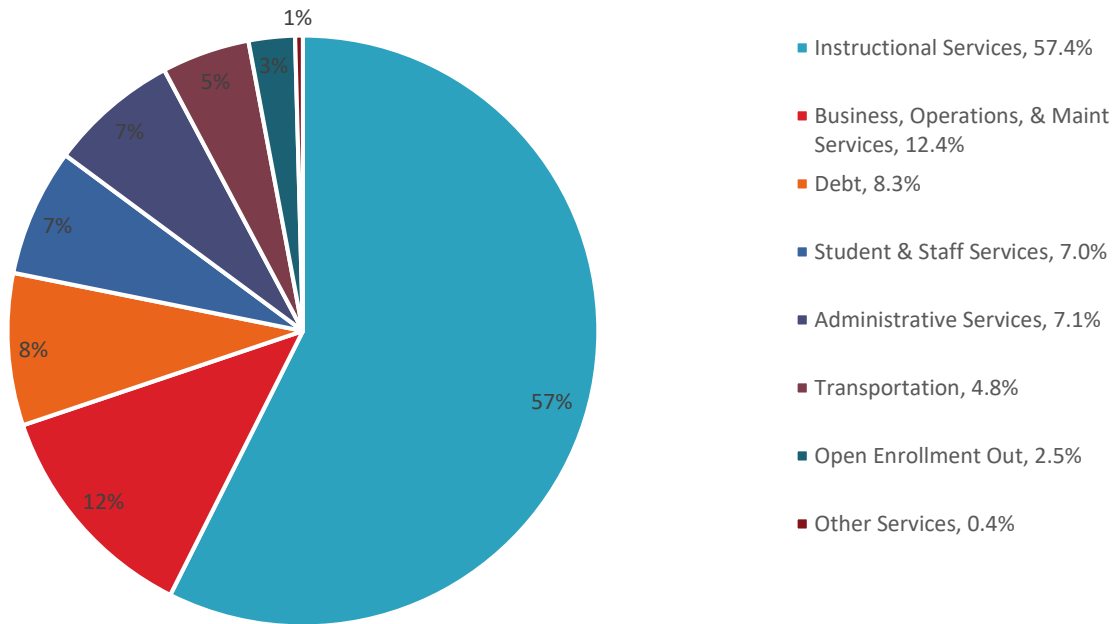
Once total revenue has been determined, the district can build its budget of proposed expenditures. Pay and benefits are consistently a significant part of a school's total expense. For Pines, salaries and employee benefits accounted for \$17.6M or 60% of its total 2021-22 expenditures, followed by debt payments at 9%.

INSTRUCTIONAL SERVICES • 57.4% include all expenses related to class instruction, pupil services such as guidance, social work and therapy, library functions and student higher education tuition costs.

BUSINESS, OPERATIONS & MAINTENANCE • 12.4% consist of salary and benefit cost for the district business office and custodial staff, employee and district insurance plan administration costs, district safety expenses, utilities, busing, district vehicle fuel, supplies to maintain and operate district facilities, building & equipment maintenance and new and replacement building and equipment expenses.

DEBT • 8.3% the district will pay \$2,510,480 debt related to the construction of the Middle & High School building. Pines will also pay \$77,594 toward the districts solar and energy efficiency projects completed in 2017-18.

2022-23 Expense



TOTAL PROPOSED EXPENSE

ALL FUNDS EXPENSE	2021-22 Actual	2022-23 Proposed	% Change
100's Salaries	\$11,834,328	\$12,395,854	5%
200's Employee Benefits	\$5,773,419	\$6,072,774	5%
300's Purchased Services	\$4,691,451	\$5,296,981	13%
400's Supplies	\$851,652	\$945,602	11%
500's Equipment	\$472,497	\$1,471,491	211%
600's Debt Retirement	\$2,682,690	\$2,637,049	-2%
700's Insurance	\$124,743	\$146,017	17%
800's Interfund Transfers	\$2,493,200	\$2,363,773	-5%
900's Other Objects	\$378,801	\$344,460	-9%
	\$29,302,781	\$31,674,001	8%

Treasurer's Report; July 1, 2021 – June 30, 2022

Bank Cash Balances as of June 30, 2022

General Checking	100,045.70
General Sweep Account	8,304,868.41
Food Service Checking	58,936.58
Wellness Center Checking	25,699.96
Capital Improvement	651,481.37
HS Checking	1,964.62
HS Savings	0.00
Scholarship Checking	79,766.72
Sub Total	9,222,763.36
Minus Outstanding Checks	(445,601.86)
Corrected Bank Balance	<u>8,777,161.50</u>

Book Balances as of June 30, 2022

Fund 10 – General	7,013,227.06
Fund 21 – Trust	402,449.52
Fund 27 – Special Ed	(160,563.00)
Fund 38 – Debt	5,881.72
Fund 39 – Debt	66,935.98
Fund 46 – Long Term Capital	651,481.37
Fund 49 – School Forest	66,915.13
Fund 50 – Food Service	414,529.43
Fund 60 – Custodial Activity	84,405.77
Fund 80 – Community Service	231,898.52
Book Balance	<u>8,777,161.50</u>

Difference (0.00)

Fund	Description	Balance 6/30/2021	Change in Equity	Balance 6/30/2022
10	General Fund	11,947,037	594,518	12,541,554
21	Special Revenue Trust	466,779	35,538	502,318
27	Special Education Fund	0	0	0
38	Non-Referendum Debt Service Fund	5,893	(11.36)	5,882
39	Referendum Debt Service Fund	94,836	(27,900)	66,936
46	Long Term Capital Improvement Fund	151,040	500,441	651,481
49	Other Capital Projects Fund	67,830	(914)	66,915
50	Food Service Fund	248,442	130,565	379,006
60	Custodial Fund	67,411	16,995	84,406
80	Community Services Fund	170,932	60,967	231,899
All Funds Total		13,220,199	1,310,198	14,530,397

2022-2023 Budget Proposal

The following presents data on fund balances, revenue, and expenditures for the 2020-2021 and 2021-2022 fiscal years as well as the proposed budget for 2022-2023 in the format recommended by the Wisconsin Department of Public Instruction (DPI).

Fund 10 General Fund

The General Fund is used to account for all financial transactions relating to the district's day-to-day operations, except for those required to be accounted for in other funds.

GENERAL FUND (FUND 10)	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
Beginning Fund Balance (Account 930 000)	11,003,151.26	11,947,036.51	12,541,554.09
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	11,947,036.51	12,541,554.09	12,627,678.09
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
<i>Local Sources</i>			
210 Taxes	17,850,251.00	17,874,095.00	18,078,109.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	8,068.45	11,057.64	8,350.00
270 School Activity Income	7,396.60	25,539.00	25,000.00
280 Interest on Investments	8,329.84	11,994.38	80,000.00
290 Other Revenue, Local Sources	95,819.01	67,234.63	65,590.00
Subtotal Local Sources	17,969,864.90	17,989,920.65	18,257,049.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	854,313.00	1,051,167.50	1,183,972.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	854,313.00	1,051,167.50	1,183,972.00
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	10,292.68	9,104.98	10,026.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	10,292.68	9,104.98	10,026.00
<i>State Sources</i>			
610 State Aid -- Categorical	197,516.00	236,018.00	259,810.00
620 State Aid -- General	24,955.00	90,466.00	87,231.00
630 DPI Special Project Grants	15,903.45	14,765.75	15,500.00

640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	503,242.66	447,039.30	456,054.00
660 Other State Revenue Through Local Units	89,301.02	69,145.09	69,200.00
690 Other Revenue	1,386,680.83	1,361,808.07	1,398,674.00
Subtotal State Sources	2,217,598.96	2,219,242.21	2,286,469.00
<i>Federal Sources</i> 710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	354,875.14	575,016.74	1,649,966.00
750 IASA Grants	312,321.41	290,388.89	328,945.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	8,415.81	209,095.50	8,500.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	675,612.36	1,074,501.13	1,987,411.00
<i>Other Financing Sources</i>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	5,550.00	174,100.39	10,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	5,550.00	174,100.39	10,000.00
<i>Other Revenues</i>			
960 Adjustments	9,006.42	26,722.82	24,000.00
970 Refund of Disbursement	1,565.00	950.00	338,500.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	1,836.85	1,898.00	1,400.00
Subtotal Other Revenues	12,408.27	29,570.82	363,900.00
TOTAL REVENUES & OTHER FINANCING SOURCES	21,745,640.17	22,547,607.68	24,098,827.00
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	4,235,327.49	4,380,083.18	4,330,049.00
120 000 Regular Curriculum	3,573,122.00	3,666,497.10	4,015,528.00
130 000 Vocational Curriculum	562,932.90	581,682.29	604,543.00
140 000 Physical Curriculum	542,709.31	564,198.89	581,301.00
160 000 Co-Curricular Activities	267,167.24	335,697.55	358,071.00
170 000 Other Special Needs	86,192.32	88,635.67	94,491.00
Subtotal Instruction	9,267,451.26	9,616,794.68	9,983,983.00
<i>Support Sources</i>			
210 000 Pupil Services	562,170.23	637,697.38	708,886.00
220 000 Instructional Staff Services	1,273,347.72	1,550,421.93	1,828,538.00
230 000 General Administration	453,860.26	448,545.44	508,124.00
240 000 School Building Administration	1,305,735.13	1,324,973.18	1,378,671.00
250 000 Business Administration	4,133,094.90	4,049,713.54	4,925,693.00
260 000 Central Services	191,392.44	162,401.54	171,036.00
270 000 Insurance & Judgments	146,729.37	124,742.55	146,017.00
280 000 Debt Services	16,131.63	91,710.52	48,975.00
290 000 Other Support Services	871,634.46	732,948.41	1,120,938.00
Subtotal Support Sources	8,954,096.14	9,123,154.49	10,836,878.00
390 000 Other Community Services	4,150.61	0.00	0.00
Subtotal Community Sources	4,150.61	0.00	0.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	1,884,754.54	2,493,199.50	2,363,773.00

430 000 Instructional Service Payments	690,018.88	719,941.43	828,069.00
490 000 Other Non-Program Transactions	1,283.49	0.00	0.00
Subtotal Non-Program Transactions	2,576,056.91	3,213,140.93	3,191,842.00
TOTAL EXPENDITURES & OTHER FINANCING USES	20,801,754.92	21,953,090.10	24,012,703.00

Fund 21, 23 & 29 Special Revenue Trust

Northland Pines only uses Fund 21 at this time. The fund holds donations and gifts given to the district. The funds are often used for donor specified purposes. These funds may have a fund balance.

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
900 000 Beginning Fund Balance	426,369.75	466,779.26	502,317.63
900 000 Ending Fund Balance	466,779.26	502,317.63	537,242.63
REVENUES & OTHER FINANCING SOURCES	217,810.99	282,375.39	261,175.00
100 000 Instruction	125,384.38	147,559.14	147,250.00
200 000 Support Services	5,667.10	4,562.51	5,000.00
400 000 Non-Program Transactions	46,350.00	94,715.37	74,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	177,401.48	246,837.02	226,250.00



Fund 27 Special Education

Fund 27 is used to account for the excess cost of providing special education and related services to students with disabilities during the regular school year or extended school year. Also included are charges for services provided to other districts as a result of being a host district for a special education package or cooperative program. School Age Parent costs are also charged to this fund. No balance or deficit can exist in this fund.

SPECIAL EDUCATION FUND (FUND 27)	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	1,809,754.54	1,993,199.50	2,263,773.00
<i>Local Sources</i>			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00

Subtotal Local Sources	0.00	0.00	0.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	42,000.00	29,500.00	29,500.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	42,000.00	29,500.00	29,500.00
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	1,456.35	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	134,747.18	160,083.84	150,000.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	136,203.53	160,083.84	150,000.00
<i>State Sources</i>			
610 State Aid -- Categorical	872,668.00	822,210.00	863,544.00
620 State Aid -- General	56,644.00	27,560.00	30,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00
Subtotal State Sources	929,312.00	849,770.00	893,544.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	449,413.74	380,738.42	430,573.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	449,413.74	380,738.42	430,573.00
<i>Other Financing Sources</i>	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
<i>Other Revenues</i>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	156.00	0.00	0.00
Subtotal Other Revenues	156.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	3,366,839.81	3,413,291.76	3,767,390.00
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	2,562,203.37	2,622,123.31	2,794,357.00

160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	2,562,203.37	2,622,123.31	2,794,357.00
<i>Support Sources</i>			
210 000 Pupil Services	441,396.45	407,872.24	467,084.00
220 000 Instructional Staff Services	218,256.10	202,437.18	240,758.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	140,348.69	95,784.97	184,191.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	800,001.24	706,094.39	892,033.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	4,635.20	85,074.06	81,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	4,635.20	85,074.06	81,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,366,839.81	3,413,291.76	3,767,390.00



Funds 38 & 39 Debt Service

Fund 38 is used for transactions associated with the repayment of debt issues that were either not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. This fund is currently being used to account for loan payments for past energy efficiency projects.

Fund 39 is used to account for transactions related to the repayment of debt issues that were either authorized by school board resolution before August 12, 1993, or approved by referendum. Both funds may have a fund balance.

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
900 000 Beginning Fund Balance	125,130.62	100,729.06	72,817.70
900 000 ENDING FUND BALANCES	100,729.06	72,817.70	41,877.70
TOTAL REVENUES & OTHER FINANCING SOURCES	2,562,465.00	2,563,068.00	2,557,134.00
281 000 Long-Term Capital Debt	2,586,866.56	2,590,979.36	2,588,074.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00

285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,586,866.56	2,590,979.36	2,588,074.00
842 000 INDEBTEDNESS, END OF YEAR	7,890,469.00	5,299,501.00	2,711,427.00

Funds 41, 46, 48 & 49 Capital Projects

These funds are to be used to account for expenditures financed through the use of bonds, promissory notes, issued per statute 67.12(12), state trust fund loans, land contracts, or an expansion fund tax levy established per statute 120.10(10m). The Northland Pines School District is currently using Funds 46 and 49.



Fund 46 was established by the board and pursuant to provision 120.137 of the state statutes in December of 2017. The Department of Public Instruction approved the establishment of the fund in April of 2018. Per statute, the district is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. Therefore, these funds will not be available for planned capital projects until April of 2023.

Fund 49 is used to track funds not required to be reported in 41, 46 or 48. This fund is currently being used for school forest

capital projects.

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
900 000 Beginning Fund Balance	146,008.17	218,869.77	718,396.50
900 000 Ending Fund Balance	218,869.77	718,396.50	825,796.50
TOTAL REVENUES & OTHER FINANCING SOURCES	75,080.95	500,441.12	108,400.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	2,219.35	914.39	1,000.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,219.35	914.39	1,000.00

Fund 50 Food Service

All revenues and expenditures related to pupil and elderly food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted, however there may not be a deficit.

FOOD SERVICE FUND (FUND 50)	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
900 000 Beginning Fund Balance	126,125.50	248,441.51	379,006.40
900 000 ENDING FUND BALANCE	248,441.51	379,006.40	201,763.40
TOTAL REVENUES & OTHER FINANCING SOURCES	986,525.12	1,076,162.37	649,465.00
200 000 Support Services	864,209.11	945,597.48	826,708.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	864,209.11	945,597.48	826,708.00

Fund 80 Community Service

Fund 80 is used for activities which are not related to elementary or secondary education programs, but have the primary function of serving the community. Expenditures may include, but are not limited to; salaries, benefits, travel, purchased services, and equipment. The district may adopt a separate tax levy for this fund.



PINES COMMUNITY WELLNESS CENTER

Northland Pines uses this fund for some costs associated with providing public access to the Fab Lab and for the operation of the Pines Community Wellness Center (PCWC). Both are assets to the community.

The Northland Pines School District Technology Education Department hosts free community nights in the Fab Lab throughout the year. Staff and students from the Northland Pines School District are available to demonstrate how to use the equipment, answer your questions and assist as needed.

The PCWC is open six days a week providing community access to the district's weight room which houses various types of cardiovascular machines, free weights, and pin machines. The PCWC also offers a series of classes that change every 8 weeks, but currently includes the UW Extension's Strong Bodies Program, Kickin' Cardio, Yoga, HIIT / X-FIT, Total Body Senior, Chair Yoga, CardioStix, and Spin. In 2022-23 the district will begin working on a multi-phase plan designed to update and enhance the 16 year old facility for all users.



COMMUNITY SERVICE FUND (FUND 80)	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
900 000 Beginning Fund Balance	131,008.69	170,931.67	231,898.52
900 000 ENDING FUND BALANCE	170,931.67	231,898.52	191,632.52
TOTAL REVENUES & OTHER FINANCING SOURCES	126,017.96	150,341.22	151,610.00
100 000 Instruction	0.00	598.01	1,186.00
200 000 Support Services	0.00	(31.14)	96,100.00
300 000 Community Services	86,094.98	88,807.50	94,590.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	86,094.98	89,374.37	191,876.00

Funds 91, 93, & 99 Package and Cooperative Programs

These funds are to be used to account for expenditures made by a host district for programs and services offered to other districts through cooperative agreements, or 66.0301 agreements not required to be reported in Fund 27.

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

60 & 70 Series Funds

Per DPI, the 60 & 70 series funds are "fiduciary" funds. These funds have been taken out of the adoption format above to agree with GASB 34 requirements. This change also brings the school district budget adoption format into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds. Northland Pines holds funds for non-district organizations in Fund 60.



Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
GROSS TOTAL REVENUE - ALL FUNDS	29,080,380.00	30,533,287.54	31,594,001.00
GROSS TOTAL EXPENDITURES - ALL FUNDS	27,885,386.21	29,240,084.48	31,614,001.00
Interfund Transfers (Source 100) - ALL FUNDS	1,884,754.54	2,493,199.50	2,363,773.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	26,000,631.67	26,746,884.98	29,250,228.00
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	4.92%	2.87%	9.36%

2022-2023 Proposed Tax Levy

In summary, the Northland Pines School District is proposing the budget above, which includes \$20,740,243 from its local tax payers. This is the proposed mill rate and it is calculated as outlined below.



Based on best assumptions, it is estimated tax payers will pay \$4.60 for every \$1,000 of real estate value, as assessed by the local assessor, to the Northland Pines School District for the 2022-23 school year. The final mill rate will be set by the Board of Education at October 24, 2022 regular board meeting.

Property Value	Est Mill Rate / Thousand	Tax Paid to Northland Pines
\$300,000	\$4.59950 x 300	\$1,380
\$200,000	\$4.59950 x 200	\$920
\$100,000	\$4.59950 x 100	\$460

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2020-2021	Unaudited 2021-2022	Budget 2022-2023
General Fund	17,850,251.00	17,874,095.00	18,078,109.00
Referendum Debt Service Fund	81,782.00	79,688.00	77,594.00
Non-Referendum Debt Service Fund	2,480,683.00	2,483,380.00	2,479,540.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	105,000.00	105,000.00	105,000.00
TOTAL SCHOOL LEVY	20,517,716.00	20,542,163.00	20,740,243.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR	0.56%	0.12%	0.96%
MILL RATE	5.72501	5.39971	4.59950*

Property Value, Levy & Mill Rate History

School Year	Equalized Property Value	Ref Approved Debt	Total Levy	Tax Rate per \$1,000	Tax Rate % Change
2005-06	2,894,688,891	3,474,289	17,311,817	5.98054	
2006-07	3,243,522,537	3,586,487	19,050,250	5.87332	-1.79%
2007-08	3,531,723,690	3,692,452	19,365,705	5.48336	-6.64%
2008-09	3,756,179,822	3,860,504	19,638,536	5.22833	-4.65%
2009-10	3,620,073,683	3,981,090	21,358,310	5.89997	12.85%
2010-11	3,548,004,445	4,105,403	21,607,517	6.09005	3.22%
2011-12	3,372,197,321	4,241,840	20,993,921	6.22559	2.23%
2012-13*	3,274,032,633	2,705,839	16,702,872	5.10162	-18.05%
2013-14	3,152,747,598	3,059,206	19,951,783	6.32838	24.05%
2014-15	3,223,586,254	2,600,644	19,086,436	5.92087	-6.44%
2015-16	3,193,224,522	2,482,455	19,050,771	5.96600	0.76%
2016-17	3,213,432,541	2,479,605	19,589,183	6.09603	2.18%
2017-18	3,240,240,067	2,481,328	19,604,015	6.05017	-0.75%
2018-19	3,315,932,288	2,479,840	19,498,419	5.88022	-2.81%
2019-20	3,465,468,464	2,481,223	20,402,910	5.88749	0.12%
2020-21	3,583,874,195	2,480,683	20,517,716	5.72501	-2.76%
2021-22	3,804,308,417	2,483,380	20,542,163	5.39971	-5.68%
2022-23 Est	4,509,240,669	2,479,540	20,740,243	4.59950	-14.82%

Lowest K-12 Districts	2021-22 Mill Rate	Highest K-12 District	2021-22 Mill Rate
Drummond	\$2.72	White Lake	\$12.72
Gibraltar	\$3.42	Shorewood	\$12.74
Northwood	\$3.94	Gilmanton	\$12.78
Washington	\$4.18	Gresham	\$14.52
Webster	\$4.76	Goodman-Armstrong	\$16.76
Mercer	\$4.97		
Green Lake	\$4.99	State K-12 Ave	\$8.67
Northland Pines	\$5.40		
Three Lakes	\$5.41		
Elcho	\$5.68		



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