

NORTHLAND PINES SCHOOL DISTRICT

2023-2024 Budget Proposal



SEPTEMBER 25, 2023



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

Pines at a Glance

7 Board of Education Members

10 Municipalities Served

474 Square Miles

303,360 Acres

4 School Buildings **1,391** Students

9.6% In & 5.5% Out
via Open Enrollment

98% 2022 Graduation Rate

211 Full Time Equivalent Employees

\$31.6M Total Budget

Aa3 Moody's Rating

Budget Hearing and Annual Meeting:

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

Monday September 25, 2023 at 6:00 p.m.

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

Introduction to the Annual Meeting by Scott Foster, District Administrator

Welcome to the 2023-2024 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, and to support learning.
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 our goals listed in number one, even with unforeseen budgets and challenges.

We are grateful for the support our community has shown in passing our current operating referendum and for the bonds to pay for the current middle and high school building. This is the last year of bond payments for the building and that levy to the taxpayers. This does not mean that we have endless funds; this is the last year of our federal ESSER funds and we are seeing increases in expenses like other businesses and households. This budget does allow planning and forecasting as we enter the first year of a two-year state budget cycle. 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. This budget is responsible to the taxpayers of the district with additional revenue support and finding efficiencies in the operations; it will also provide funding needed so 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 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 2023-2024 fiscal year budget (July 1, 2023 to June 30, 2024) 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 2023-2024 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 Option 3, 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!

Contents

03	47 th Annual Meeting Agenda
04	46 th Annual Meeting Minutes
06	Administrative Team
08	District Map & Schools
10	Students & Staff
12	Points of Pride
13	District Goals & Commitments
14	The Budget Cycle
14	Revenue Limit
21	Total Levy
22	Revenue
24	Expenditures
28	Treasurer's Report
29	2023-2024 Budget Proposal
37	2023-2024 Proposed Tax Levy



Northland Pines School District Board of Education

- ❖ Jennifer Payne, President
- ❖ Chris Petreikis, Vice President
- ❖ Becky Nordine, Treasurer
- ❖ Erica Lane, Clerk
- ❖ Chelsea Romaker, Deputy Clerk
- ❖ Marcia Kittleson, Member
- ❖ Kelly Roach, Member

47th Annual Meeting & Budget Hearing Agenda

Monday, September 25, 2023
Northland Pines Board of Education
Middle & High School Auditorium
1800 Pleasure Island Road, Eagle River, WI 54521
Phone: 715-479-6487

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.

Notice of Board Member Attendance: Notice is hereby given that members of the School Board may be present at this meeting. Although this may result in a quorum of the School Board being in attendance and, therefore, constitute a meeting of the School Board pursuant to State ex. Rel. Badke v. Greendale Village Board, 173 Wis.2d 553 (1993), the School Board will not take any action at this meeting.

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)

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

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 2022 Budget Hearing & Annual Meeting (No Motion required)
- Present and discuss 2023-2024 budget and tax levy (No motion required)
- Budget Hearing (No Motion Required)
- Approval of necessary tax levy for support of the 2023-2024 proposed budget (Motion Required)
- Approval of School Board salaries for 2023-2024 and reimbursement for School Board expenses (Motion required)
- Approval to authorize the School 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 2024 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)

46th Annual Meeting & Budget Hearing

September 26, 2022

The 46th 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 26, 2022, at the Northland Pines Middle & High School Auditorium. The Pledge of Allegiance was recited. 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. Chris Petreikis, Board Clerk
3. Erica Lane, Board Deputy Clerk
4. Becky Nordine, Board Treasurer
5. Marcia Kittleson, Board Member
6. Kelly Roach, Board Member

Absent:

1. Jennifer Payne, Board Vice President

Also present in person were the following:

1. Tony Renning of 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. Gretchen Smart-Hall, Director of Teaching & Learning
6. Carie Brock, Land O'Lakes Elementary & SOAR Middle School Principal
7. Tony Duffek, St. Germain Elementary & Montessori Learning Center Principal
8. Josh Tilley, Activities Director
9. Dave Bohnen, Building & Grounds Director
10. Don Anderson, ERES Elementary Principal
11. Eric Becker, Assistant Elementary Principal
12. Harlan Leusink, Director of Technology & Learning
13. Ashley Heid, Public Relations & Social Media Specialist

There were 93 citizens present [includes those listed above].

Nominations were opened for a chairperson of the meeting. Motion by Becky Nordine to nominate David Weber as Chairperson of the meeting. Second by Chris Petreikis. Voice vote 93-0. Motion carried. David Weber is Chairperson.

Open Meeting Verification

It was noted that the 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 Scott Foster to record the minutes of the meeting.

A copy of the minutes of the last Annual Meeting & Budget Hearing, which was held on September 27, 2021, was given to the public in the Annual Budget Booklet which they received.

Tera Fritz, Business Manager, presented the 2022-2023 school budget. A discussion of the proposed budget followed. The administration recommended a levy of \$20,740,243.00.

Motion by Josh Tilley to approve the proposed 2022-2023 recommended levy of \$20,740,243.00 for the 2022-2023 fiscal year budget. Second by Ken Anderson. Voice vote 93-0. Motion carried.

Motion by Kurt Hartwig to approve setting the School Board salaries for 2022-2023 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 Lonette Gregersen. Voice vote 93-0. Motion carried.

Motion by Scott Foster to authorize the Board to prosecute/defend any legal action or proceeding in which the school district has an interest. Second by Ashley Heid. Voice vote 93-0. Motion carried.

Motion by Dave Bohnen 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 for 12 installments of \$1,740.00 per month; and further, to authorize and direct the Board President to sign a new lease for the 2022-2023 school year and summer. Second by Ann Perry. Voice vote 93-0. Motion carried.

Motion by Erica Lane to authorize the Board of Education to establish a different date and/or time for the 2023 Budget Hearing and Annual Meeting in accordance with s. 120.08(1) Wis. Stats. Second by Tim Gaffney. Voice vote 93-0. Motion carried.

Any Other Business within the Powers of the Annual Meeting

There was no other business brought forward.

Adjournment

Motion by Kurt Hartwig to adjourn. Second by Jeff Janssen. Voice vote 93-0. Motion carried. Meeting adjourned at 6:40 p.m.

Respectfully Submitted,

Scott Foster

District Administrator

Northland Pines Administrative Team



Scott Foster
District Administrator
sfoster@npsd.k12.wi.us
715-479-6487



Tera Fritz
Business Manager
tfritz@npsd.k12.wi.us
715-479-6487



Emily Rhode
Director of Special Education and
Pupil Services
erhode@npsd.k12.wi.us
715-479-8989



Gretchen Smart-Hall
Director of Teaching and Learning
gsmarthall@npsd.k12.wi.us
715-337-2527



Don Anderson
Principal of Eagle River Elementary
School
danderson@npsd.k12.wi.us
715-479-6471



Eric Becker
Assistant Principal of Eagle River
Elementary School
ebecker@npsd.k12.wi.us
715-479-6471



Carie Nordine
Principal of Land O' Lakes Elementary
School & SOAR Charter Middle School
cbrock@npsd.k12.wi.us
715-547-3619



Harlan Leusink
Principal of SOAR Charter High School
& Technology Director
hleusink@npsd.k12.wi.us
715-479-5853



Dr. Daniel Marien
Principal of Northland Pines Middle &
High School
dmarien@npsd.k12.wi.us
715-479-4473



Ryan Tienhaara

Assistant Principal of Northland Pines
Middle & High School
rtienhaara@npsd.k12.wi.us
715-479-4473



Tony Duffek

Principal of St. Germain Elementary
School & Montessori Learning Center
tduffek@npsd.k12.wi.us
715-479-6471



Dave Bohnen

Director of Building & Grounds
dbohn@npsd.k12.wi.us
715-479-5031



AJ Zayia

Activities Director of Northland Pines
Middle & High School
azayia@npsd.k12.wi.us
715-479-4473

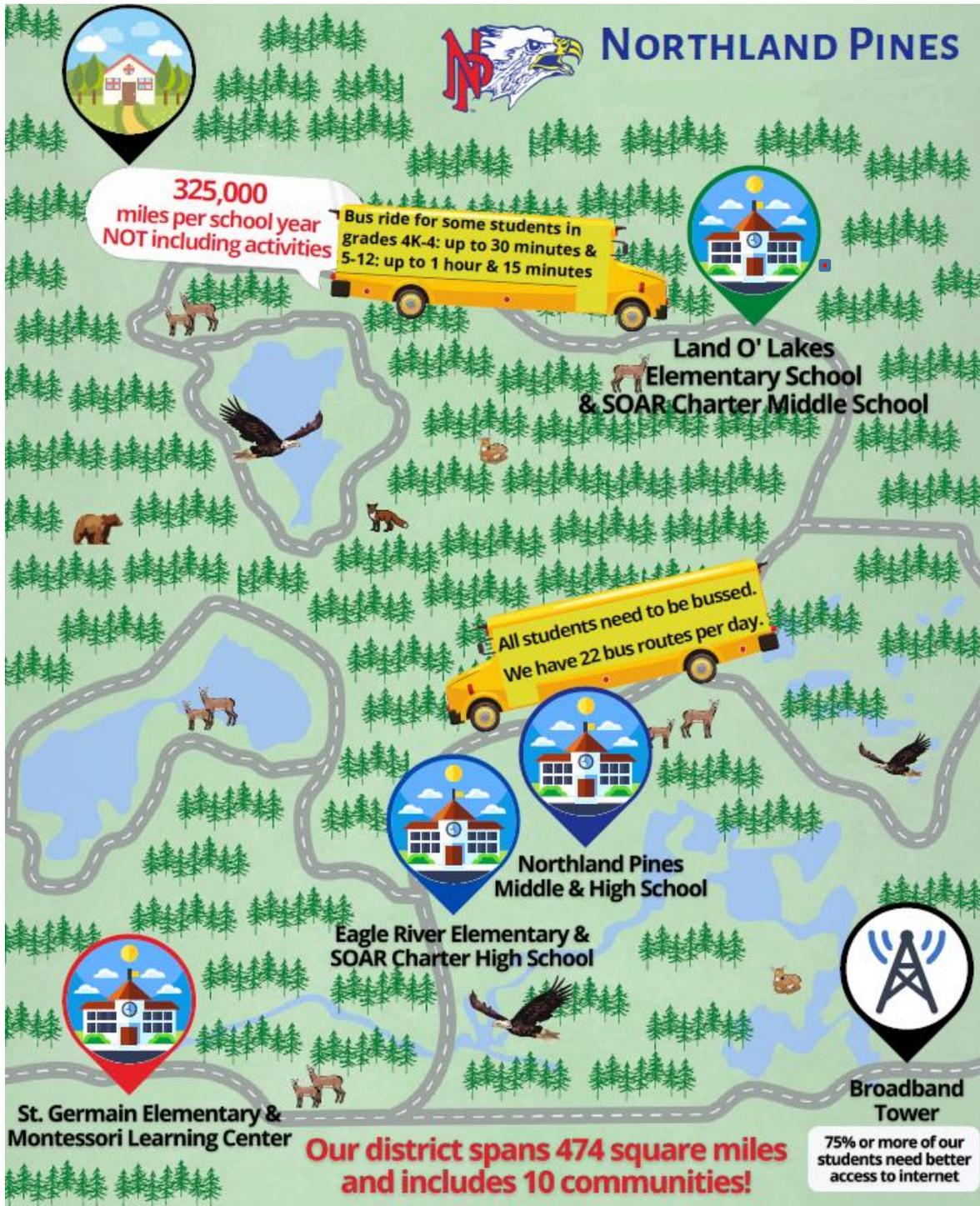


Neal Eklund

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



District Map & Schools



The Northland Pines School District covers over 474 square miles and includes the City of Eagle River, the townships of Cloverland, Conover, 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
2022-23 Fall Enrollment: 417



Northland Pines Middle School

Grades 7 & 8
1800 Pleasure Island Road
Eagle River, WI 54521
2022-23 Fall Enrollment: 182



Eagle River Elementary School

Grades 4K-6
1700 Pleasure Island Road
Eagle River, WI 54521
2022-23 Fall Enrollment: 497

SOAR Charter High School

Grades 9-12
1700 Pleasure Island Road
Eagle River, WI 54521
2022-23 Fall Enrollment: 32

Land O' Lakes Elementary School

Grades 4K-4
6485 Town Hall Road
Land O' Lakes, WI 54540
2022-23 Fall Enrollment: 55

SOAR Charter Middle School

Grades 5-8
6485 Town Hall Road Land O' Lakes, WI 54540
2022-23 Fall Enrollment: 46





St. Germain Elementary School

Grades 4K-4
 8234 Hwy 70 West
 St. Germain, WI 54558
 2022-23 Fall Enrollment: 90

Montessori Learning Center

Grades 4K-4
 8234 Hwy 70 West
 St. Germain, WI 54558
 2022-23 Fall Enrollment: 71

District Wide 2022-23 Fall Enrollment: 1,390
 2023-24 Projected Enrollment: 1,391

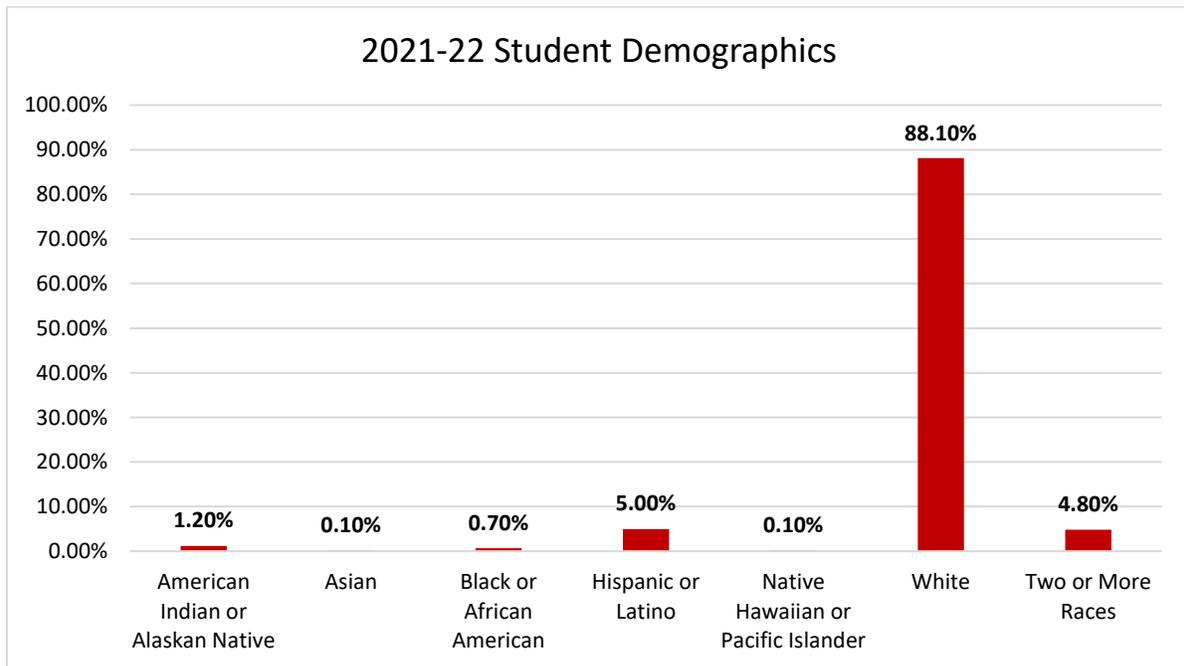
Total 2022-23 Students Open Enrolled In: 134
 Total 2022-23 Students Open Enrolled Out: 76

Total 2023-24 Projected Open Enrolled In: 131
 Total 2023-24 Projected Open Enrolled Out: 81

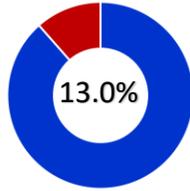
Northland Pines Students and Staff

Our Students

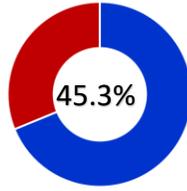
*According to the 2021-22 Wisconsin Department of Public Instruction (DPI) District Report Card



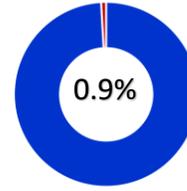
STUDENTS WITH
DISABILITIES



ECONOMICALLY
DISADVANTAGED



ENGLISH LEARNERS



Our Staff

126	+	41	+	18	+	14	+	18	+	9	=	226
Educators		Educational Support Staff		Administrative Support Staff		Administrators		Building & Grounds Staff		Wellness Center Staff		NPSD Staff*

* Amounts include full & part-time staff as of September 5, 2023.



9.6 years average experience per certified teaching staff member

43% of certified staff have advanced degrees

29

Community Member
Coaches & Advisors

7

Wellness Center Class
Instructors

1

Farm to School Instructor

19

Food Service Staff

50

Substitutes

Points of Pride

- The Middle School of Applied Research (SOAR) celebrated its 10th anniversary.
- Northland Pines High School ranked 35th in the state by U.S. News & World Report.
- The Northland Pines marching band, as part of the Northwoods Marching Band, performed in the 2023 Rose Bowl parade.
- The Northland Pines choir traveled to New York City and performed at the Cathedral of St. John the Divine.
- The district grew its partnership with Feed Our Rural Kids (FORK) opening the FORK Children’s Pantries up for summer access. Each elementary school building has a pantry in its foyer.
- The district provided before and after school care to district families via Eagle Care.
- Northland Pines’ third solar project at Saint Germain Elementary was completed.
- The Vilas County Sheriff’s Department and the Northland Pines School District joined forces to offer ATV and Snowmobile Safety courses to students during in-service days.
- Eleven Pines students won first place awards at Nicolet College’s High School Competition Day. Awards were given for Cupcake Wars, Automotive Team & Individual competitions, Elementary Education Interactive Reading, Website Building, and Cosmetology.
- Northland Pines One Act Play “Mr. Clouds” won an All State award, the entire cast won an “Outstanding Ensemble” award, and six students won individual awards.
- Northland Pines musical, “42nd Street” received an Outstanding Ensemble award at the Jerry Awards.
- Mrs. Brenda Saltenberger, 2nd Grade teacher is a 2023 Kohl Teacher Fellowship Winner.
- Mrs. Kate Janssen, Choral Music teacher won a Jerry Award for her Outstanding Direction of “42nd Street.”
- Mr. Todd Wilfer, Science teacher and his class won the Wisconsin Honey Producer Association’s Class 2 Liquid Honey-Amber bronze medal.
- Mrs. Nikki Garrison, Family & Consumer Science teacher assisted senior CJ Lederer at Sand Valley and ProStart’s Friends of James Beard Invitational where CJ provided culinary support to some of the country’s top chefs.
- \$300,223 in scholarships were awarded by local groups and businesses to 2022-23 graduates.



- With help from the Department of Natural Resources and the Woodruff Hatchery, Pines 4th graders raised walleye fingerlings in their classrooms that were released into local lakes this spring.



- New Grants Awarded; Wisconsin Economic Development Corporation Fabrication Laboratories (Fab Lab) grant, Wisconsin Department of Justice Digital Mapping grant, as well as state mental health and nursing 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.

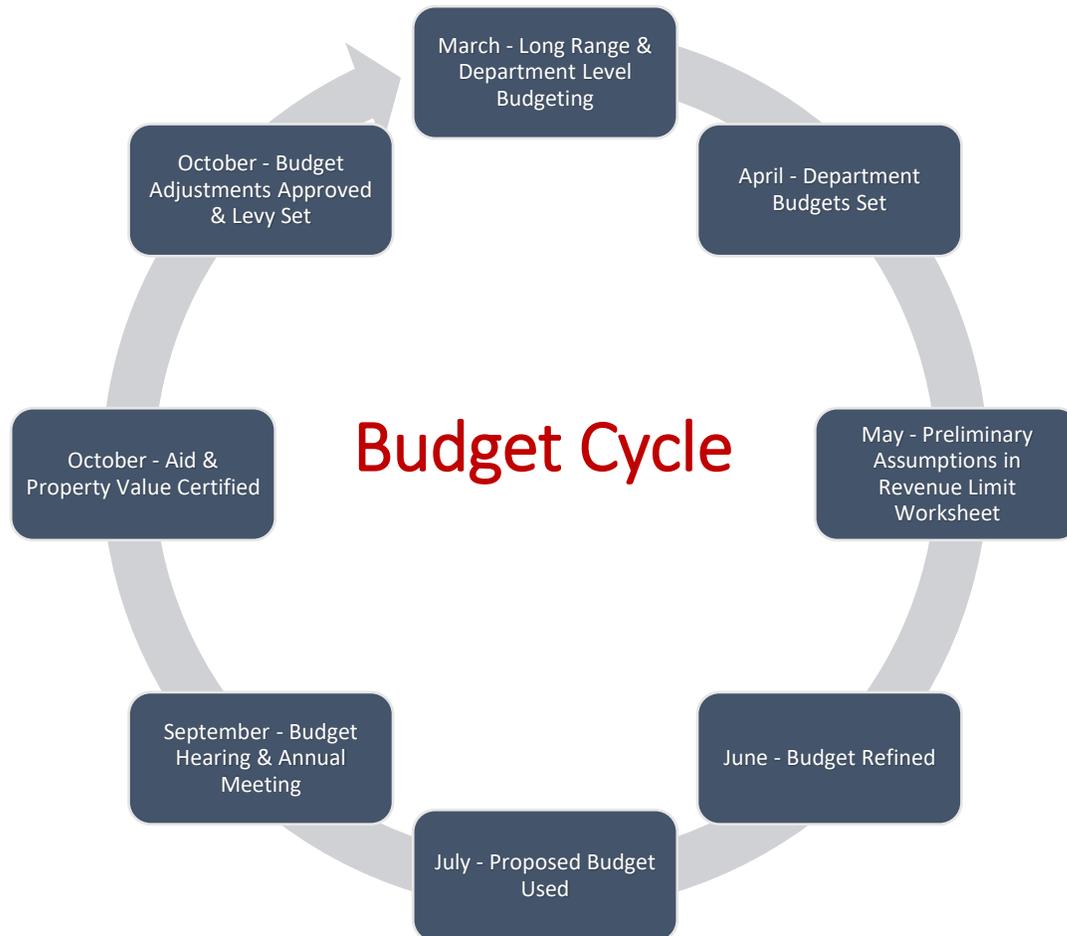
RELATIONSHIPS

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 estimating the revenue limit. The key data points, relative to Northland Pines revenue limit are:

1. Enrollment, FTE and Membership
2. Referendum Amounts
3. General & Equalization Aid
4. Equalized Property Value



Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 22-23 Revenue Limit

2022-23 General Aid Certification (22-23 Line 12A, src 621)				+	18,326
2022-23 Hi Pov Aid (22-23 Line 12B, Src 628)				+	68,905
2022-23 Computer Aid Received (22-23 Line 12C, Src 691)				+	6,822
2022-23 Aid for Exempt Personal Property (22-23 Line 12D, Src 691)				+	37,005
2022-23 Fnd 10 Levy Cert (22-23 Line 14A, Levy 10 Src 211)				+	18,016,457
2022-23 Fnd 38 Levy Cert (22-23 Line 14B, Levy 38 Src 211)				+	77,594
2022-23 Fnd 41 Levy Cert (22-23 Line 14C, Levy 41 Src 211)				+	0
2022-23 Aid Penalty for Over Levy (22-23 FINAL Rev Lim, June 2023)				-	0
2022-23 Total Levy for All Levied Non-Recurring Exemptions*				-	4,600,000
NET 2023-24 Base Revenue Built from 2022-23 Data (Line 1)				=	13,625,109

*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expends, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

September & Summer FTE Membership Averages

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

Line 2: Base Avg:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 = **1,295**

	2020	2021	2022
Summer FTE:	0	10	15
% (40,40,40)	0	4	6
Sept FTE:	1,279	1,296	1,300
New ICS - Independent Charter Schools FTE	0.00	0.00	0.00
Total FTE	1,279	1,300	1,306

Line 6: Curr Avg:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 = **1,306**

	2021	2022	2023
Summer FTE:	10	15	15
% (40,40,40)	4	6	6
Sept FTE:	1,296	1,300	1,305
New ICS - Independent Charter Schools FTE	0.00	0.00	0.00
Total FTE	1,300	1,306	1,311

The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2023:

1,306

Line 10B: Declining Enrollment Exemption =

Average FTE Loss (Line 2 - Line 6, if > 0)

X 1.00 =

X (Line 5, Maximum 2023-2024 Revenue per Memb) =

Non-Recurring Exemption Amount:

Fall 2023 Property Values

2023 TIF-Out Tax Apportionment Equalized Valuation **5,285,335,045**

Northland Pines 2023-2024 Revenue Limit Estimate as of 09-08-2023, Cont:

1.	2023-24 Base Revenue (Funds 10, 38, 41)	(from left)	13,625,109
2.	Base Sept Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	1,295
3.	2023-24 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,521.32
4.	2023-24 Per Member Change (A+B)		478.68
	2023-24 Low Revenue Ceiling per s.121.905(1):	11,000.00	
A.	Allowed Per-Member Change for 23-24	325.00	
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	153.68	
C.	Value of the CCDEB (23-24 DPI Computed-CCDEB Dists only)	0.00	
5.	2023-24 Maximum Revenue / Member (Ln 3 + Ln 4)		11,000.00
6.	Current Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left)	1,306
7.	2023-24 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	14,366,000
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	14,366,000	
B.	Hold Harmless Non-Recurring Exemption	0	
8.	Total 2023-24 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
A.	Prior Year Carryover	0	
B.	Transfer of Service	0	
C.	Transfer of Territory/Other Reorg (if negative, include sign)	0	
D.	Federal Impact Aid Loss (2021-22 to 2022-23)	0	
E.	Recurring Referenda to Exceed (If 2023-24 is first year)	0	
9.	2023-24 Limit with Recurring Exemptions (Ln 7 + Ln 8)		14,366,000
10.	Total 2023-24 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		4,600,000
A.	Non-Recurring Referenda to Exceed 2023-24 Limit	4,600,000	
B.	Declining Enrollment Exemption for 2023-24 (from left)		
C.	Energy Efficiency Net Exemption for 2023-24 (see pg 4 for details)	0	
D.	Adjustment for Refunded or Rescinded Taxes, 2023-24	0	
E.	Prior Year Open Enrollment (uncounted pupil[s])	0	
F.	Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G.	Other Adjustments (Fund 39 Bal Transfer)	0	
H.	WPCP and RPCP Private School Voucher Aid Deduction	0	
I.	SNSP Private School Voucher Aid Deduction	0	
11.	2023-24 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		18,699,000
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		59,405
A.	2023-24 JULY 1 ESTIMATE OF GENERAL AID	15,578	
B.	State Aid to High Poverty Districts (\$0 per 2023 Act 19)	0	
C.	State Aid for Exempt Computers (Source 691)	6,822	
D.	State Aid for Exempt Personal Property (Source 691)	37,005	
13.	Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)	➡	18,906,595
14.	Total Limited Revenue To Be Used (A+B+C)	Not >line 13	18,906,595
	Entries Required Below: Enter amnts needed by purpose and fund:		
A.	Gen Operations: Fnd 10 Src 211	18,831,079	(Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fund 38 Src 211	75,516	(to Budget Rpt)
C.	Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15.	Total Revenue from Other Levies (A+B+C+D)		2,574,300
A.	Referendum Apprvd Debt (Fund 39 Debt-Src 211)	2,484,300	
B.	Community Services (Fund 80 Src 211)	90,000	(to Budget Rpt)
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16.	Total Fall, 2023 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		21,480,895
	<i>Line 16 is the total levy to be apportioned in the PI-401.</i>	Levy Rate =	0.00406424

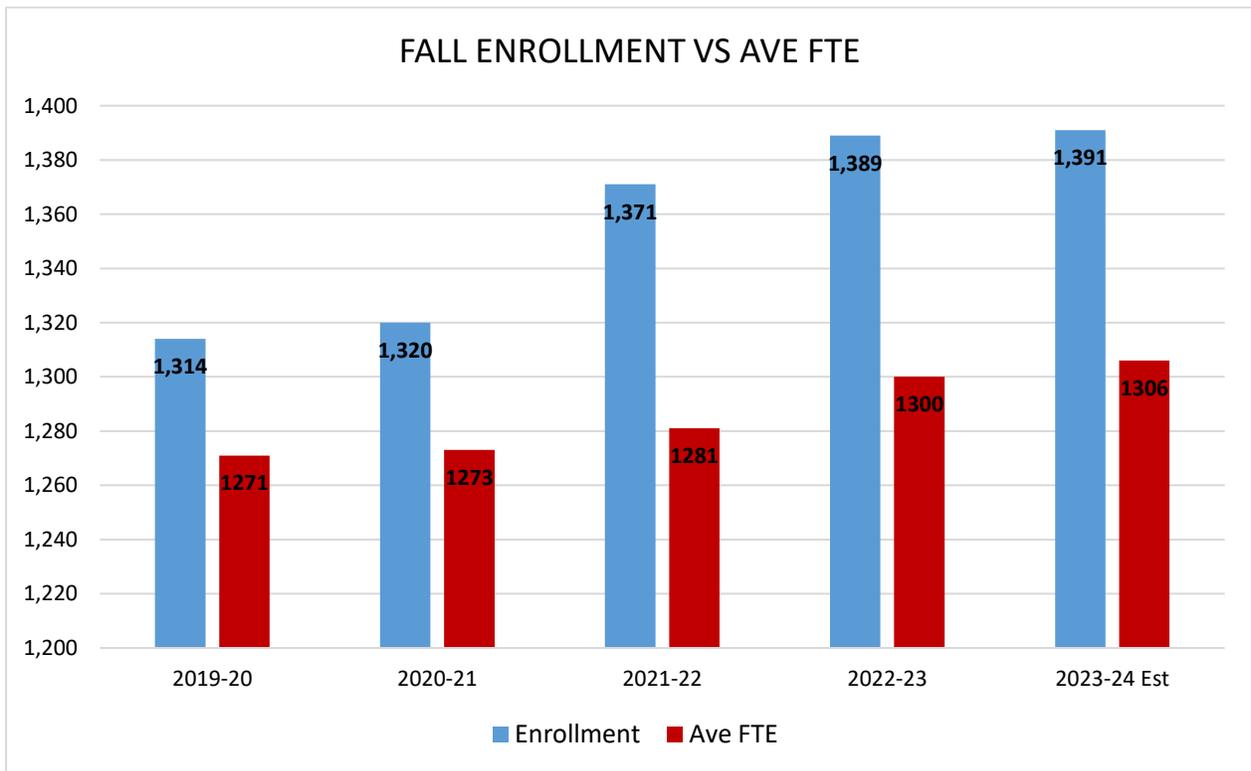
Enrollment, FTE & Membership

- Enrollment is equal to the number of students attending Northland Pines schools. This number is sometimes referred to as “butts in seats.”
 - Projections show the 2023-24 fall enrollment to be 1,391.
- Full Time Equivalency (FTE) is the full time equivalent ratio of student assignments to a school for services or instruction. The method for calculating Fall FTE is displayed below.

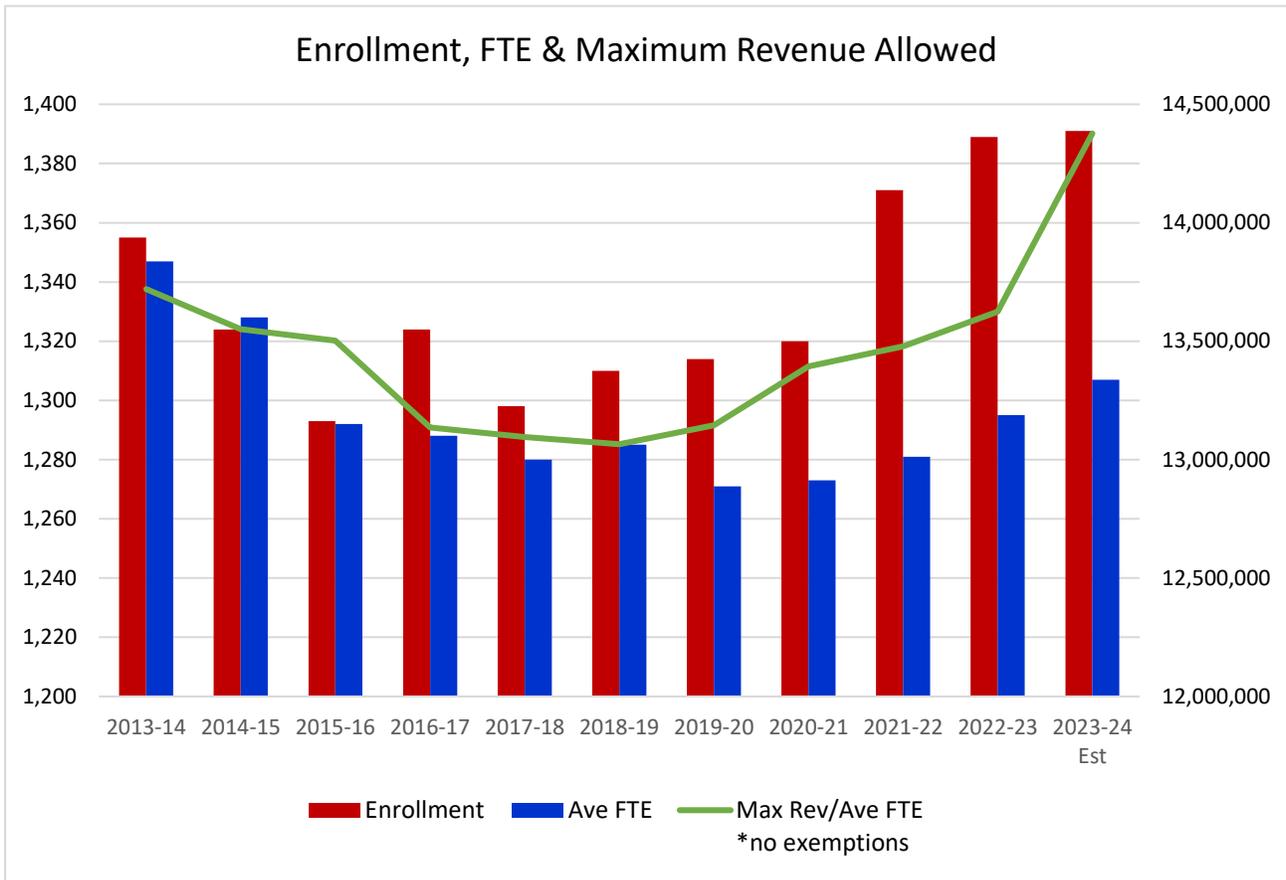


The projected Fall FTE of 1,305 is the number entered into the revenue limit worksheet. The revenue limits also allows districts to count summer FTE. Summer FTE is figured using resident student attendance and total minutes of instruction. Northland Pines will be allowed to count 6 summer FTEs resulting in a total [FTE of 1,311 for 2023-24](#).

The 2023-24 FTE is then averaged over three years resulting in the [Current Membership Average 1,306](#). So, while the district may serve 1,391 students, it may only ask for funds for 1,306 students. The formula uses a three year rolling average to prevent substantial revenue limit swings due to rapidly increasing or decreasing enrollment.



Per the 2023-25 state budget, Northland Pines may now ask tax payers for \$11,000 per average FTE. This is an increase from the prior year's limit of \$10,521 per average FTE. In other words, as enrollment increases, so does the revenue limit.



● Membership, although often confused with FTE, is actually a total of various pupil counts. In general, DPI defines membership as the average FTE of pupils on the third Friday of September and the second Friday in January, plus the FTE for summer school, group/foster home, part-time resident and non-resident pupils, parental choice pupils, special needs scholarship program pupils, and new independent charter school pupils. These different totals are used in various state aid calculations.

Referendum Amounts

The revenue limit takes into consideration referendum amounts a school district may have in place. In 2023-24 Northland Pines will have two referendums in place:

1. The second year of the 2022-25 non-recurring operational referendum = \$4,600,000
2. The final year of the Fund 39 building referendum debt = \$2,484,300

These amounts are added into the Revenue Limit, as taxpayers previously voted to allow the district to exceed the revenue limit by these amounts for the purposes mentioned above.

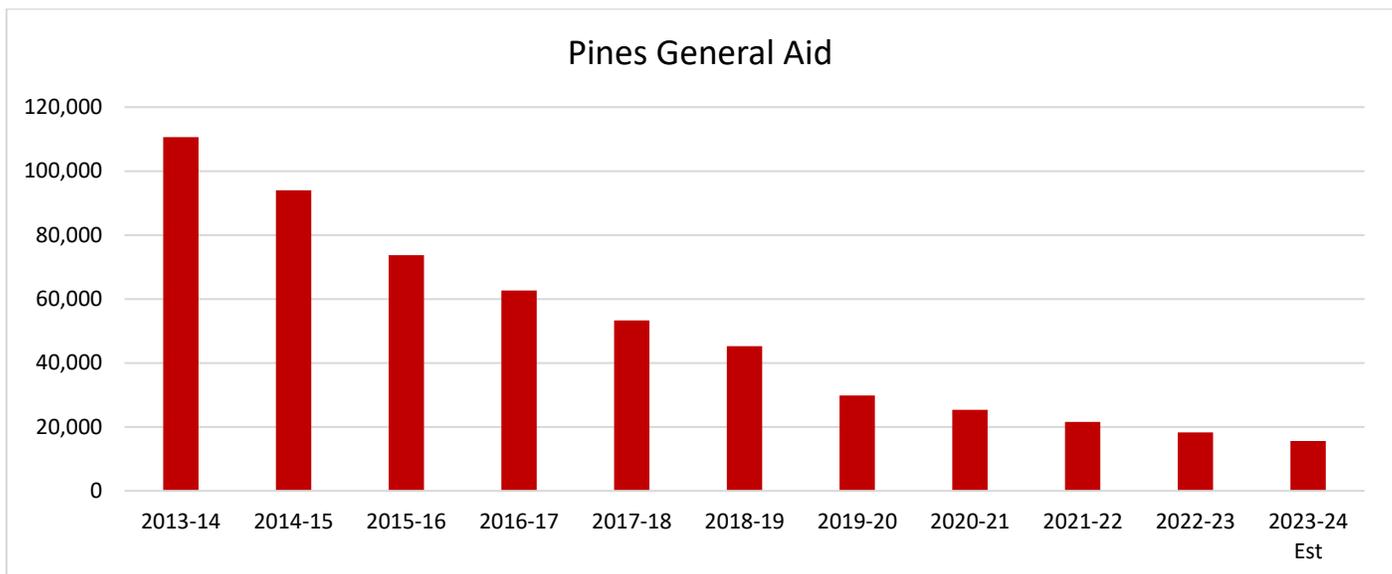
General and Equalization Aid

General aid is how much a school district receives in equalization and special adjustment aides from the state. General aid adjusts annually and is not certified and provided to school districts until October 15th, annually.

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 its costs with local tax payer dollars, therefore Pines receives no Equalization aid and very little Special Adjustment aid. For 2023-24 the [general aid estimate](#) for Northland Pines is [\\$15,578](#).



The revenue limit worksheet removes general aid, as well as exempt computer and personal property aid from each district's revenue limit. Northland Pines will receive \$6,822 in exempt computer aid and \$37,005 in exempt personal property aid in 2023-24. Decreasing the revenue limit by these aid amounts, in turn, decreases the levy.



Equalized Property Value

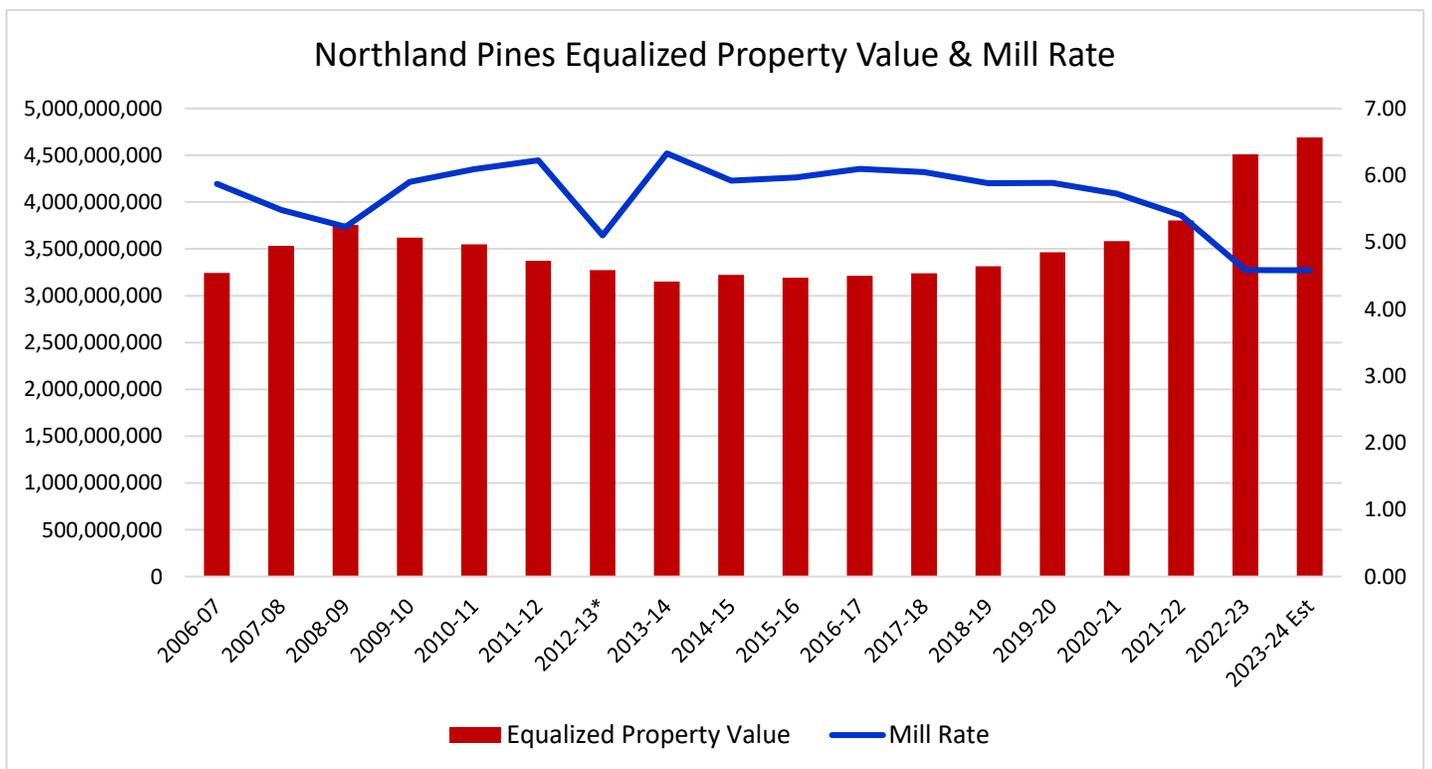
There are two commonly used methods for valuing property in Wisconsin. One is the assessed value, which is property value as determined by the local municipal assessor on January 1 in any given year. The second is equalized value, which is an adjusted assessed value, as determined by the Department of Revenue (DOR). Schools are required to use the equalized value provided by the DOR on October 1st, annually.

As property values increase, the mill rate decreases because the total amount of "school district tax" is spread out over more property value. Conversely, as property values decrease, mill rates increase. The graphic and graph below illustrates that point.

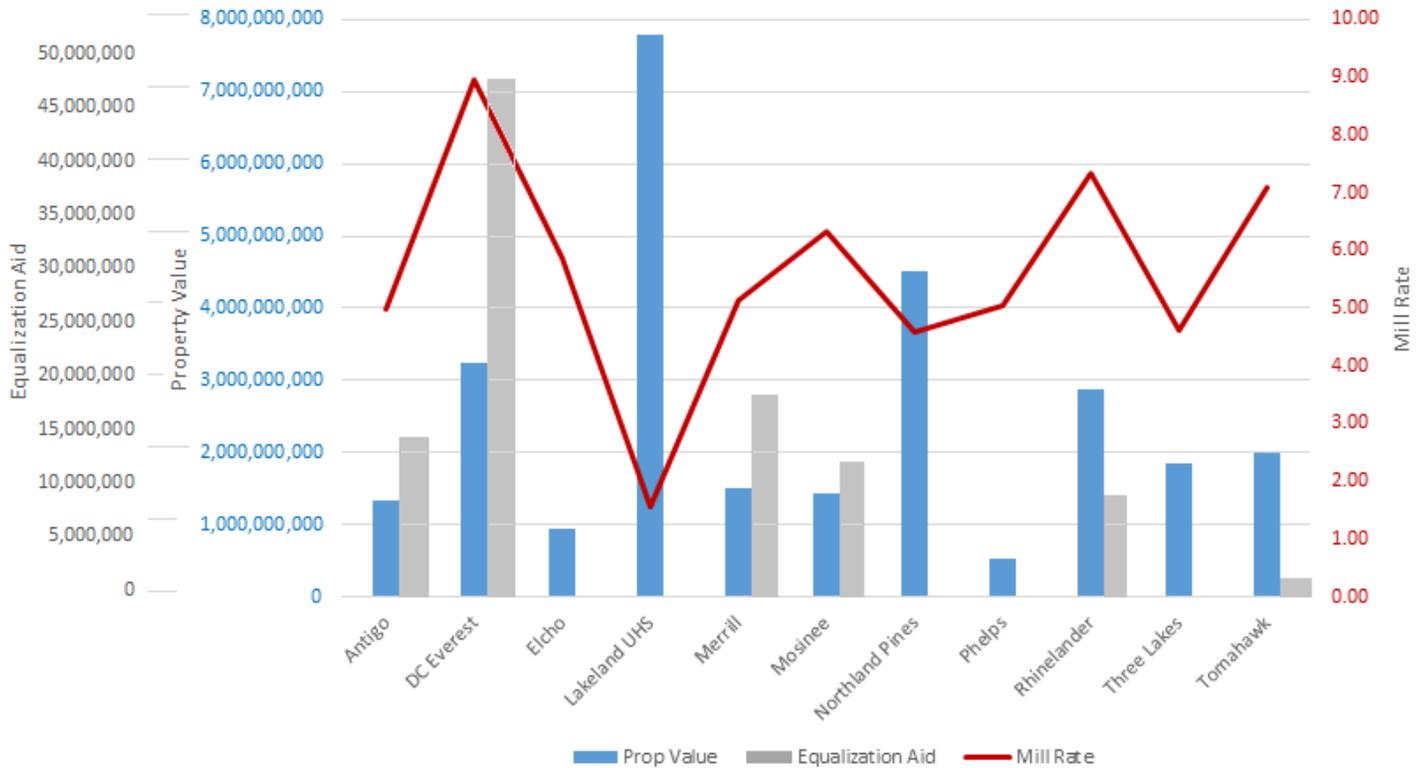
For example, a \$20 million tax levy divided over \$3 billion of property; $\$20M / \$3B = \$6.67$ a rate of per thousand, whereas a \$20 million tax levy divided over \$5 billion of property; $\$20M / \$5B = \$4.00$ rate per thousand.



The 2023-24 equalized property value for the Northland Pines School District is estimated to be \$5,285,335,045 reflecting a 17.2% increase in property value.



Property Value & Aid Impact on Local Mill Rates



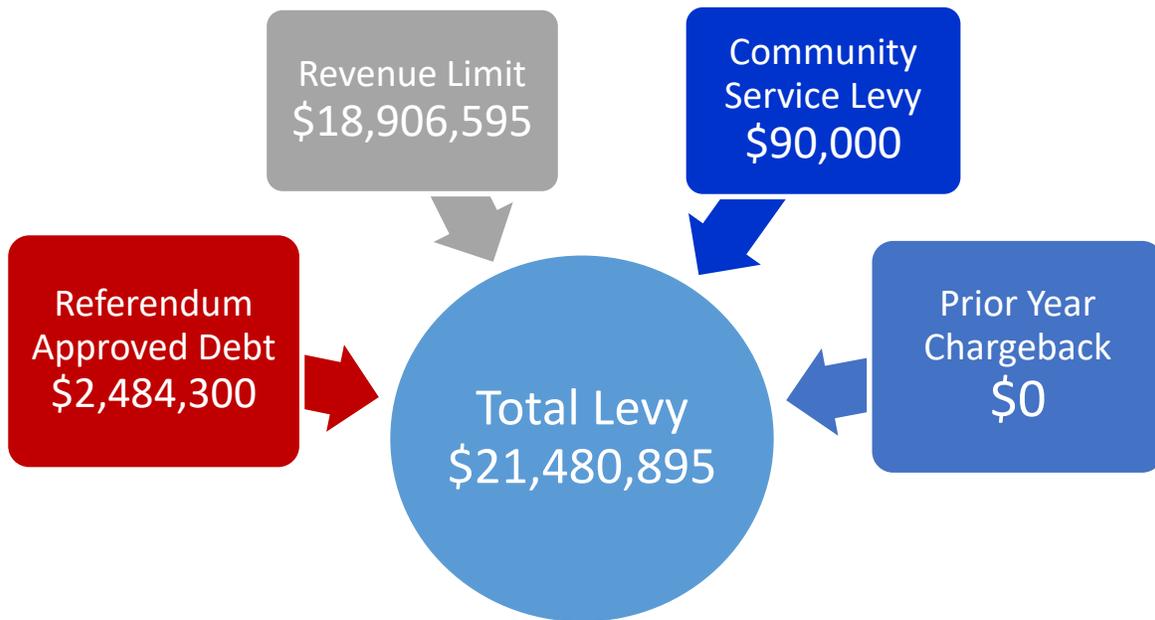
Once the FTE, referendum, general aid, and property values have been estimated and entered into the revenue limit worksheet, the **revenue limit** is calculated using the formula show below.

$$\begin{aligned}
 & \boxed{\begin{array}{l} \text{3 Year} \\ \text{Membership} \\ \text{Average} \\ \mathbf{1,306} \end{array}} \times \boxed{\begin{array}{l} \text{Max \$ per} \\ \text{pupil} \\ \mathbf{\$11,000} \end{array}} + \boxed{\begin{array}{l} \text{One-time} \\ \text{(Non-} \\ \text{recurring)} \\ \text{exemptions} \\ \mathbf{\$4,600,000} \end{array}} - \boxed{\begin{array}{l} \text{General \&} \\ \text{State Aid} \\ \mathbf{\$59,405} \end{array}} = \boxed{\begin{array}{l} \text{Revenue Limit} \\ \mathbf{\$18,906,595} \end{array}}
 \end{aligned}$$

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 to the revenue limit.



Northland Pines Revenue

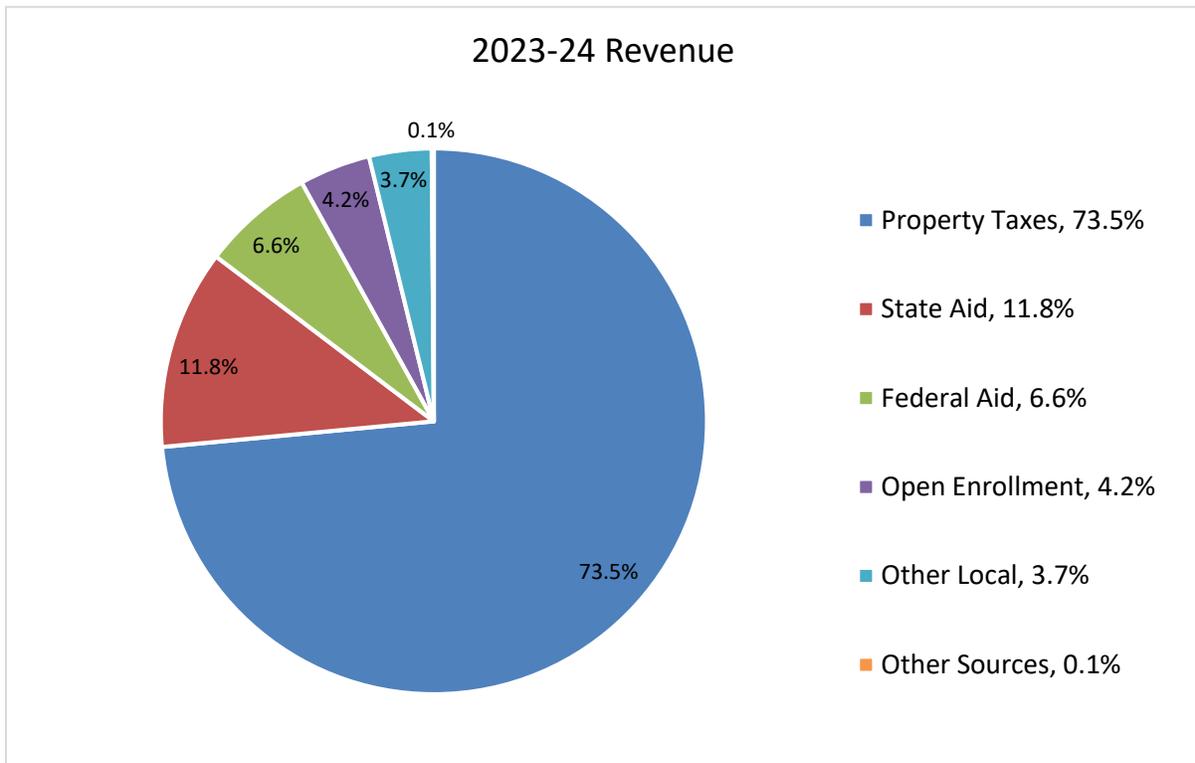
The total levy is the most a school district may tax its constituents, but tax revenue is not the only revenue a school district receives. As you can see in the graphic below, Northland Pines receives 26.5% of its revenue from other sources.

LOCAL SOURCES • 77.2% includes funding from local property taxes, donations, activity income, student fees, food service fees, interest on investments, and resale revenue.

STATE SOURCES • 11.8% funding via state aid programs such as per pupil, state special education, Achievement Gap Reduction (AGR), high cost transportation, and state grants.

FEDERAL SOURCES • 6.6% revenue from federally funded education grants, such the Elementary & Secondary Education Act (ESEA) which includes Title I, II, and IV programs as well as the Individuals with Disabilities Education Act (IDEA). The district also receives federal funding for its school breakfast and lunch programs and it will receive its final Elementary and Secondary School Emergency Relief (ESSER) III funds in 2023-24.





TOTAL PROPOSED REVENUE

ALL FUNDS REVENUE	2022-23 Actual	2023-24 Proposed	% Change
100's Interfund Transfers	\$2,183,204	\$2,420,979	11%
200's Local Sources	\$21,792,514	\$22,560,865	4%
300's Interdistrict Payments	\$1,159,247	\$1,232,910	6%
500's Intermediate Sources	\$169,055	\$143,250	-15%
600's State Sources	\$3,416,562	\$3,309,418	-3%
700's Federal Sources	\$3,092,604	\$1,943,425	-37%
800's Financing	\$147,841	\$0	-100%
900's Other Sources	\$260,582	\$36,271	-86%
	\$32,221,209	\$31,647,118	-2%

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.

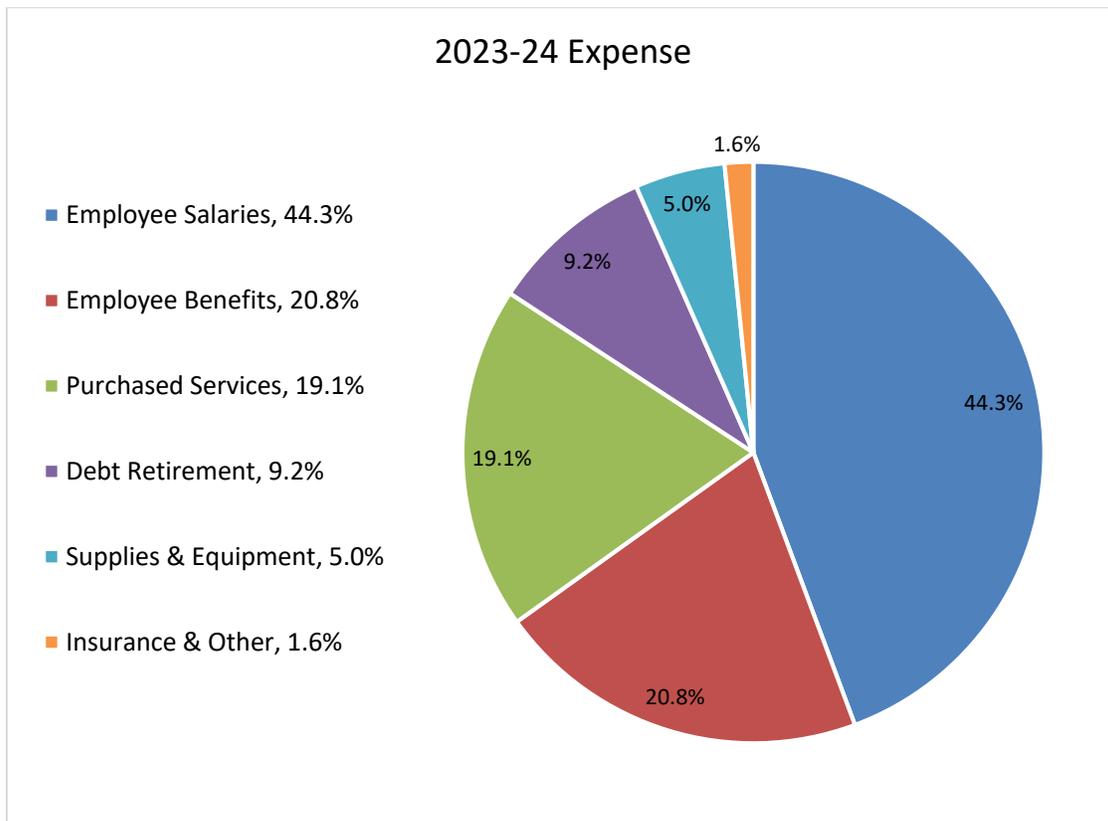


Northland Pines Expenditures

Once total revenue has been determined, the district can build its budget of proposed expenditures. Pay and benefits are the most significant parts of a school's total expense. For Pines, salaries and employee benefits account about 65% of its total expenditures.

PROPOSED EXPENSE BY OBJECT

OBJECT	2022-23 Actual	2023-24 Proposed	% Change
100's Salaries	\$12,380,301	\$12,973,811	5%
200's Employee Benefits	\$5,852,953	\$6,083,458	4%
300's Purchased Services	\$5,499,554	\$5,595,698	2%
400's Supplies	\$968,264	\$891,629	-8%
500's Equipment	\$1,383,677	\$575,734	-58%
600's Debt Retirement	\$2,653,307	\$2,685,895	1%
700's Insurance	\$155,379	\$174,564	12%
800's Interfund Transfers	\$2,183,204	\$2,420,979	11%
900's Other Objects	\$293,431	\$289,465	-1%
	\$31,370,070	\$31,691,233	1%



Expenditures above are broken out by object, which defines what the expense is for. Expenses may be broken down by function as well. The function of the expense identifies the purpose or activity taking place related to the expense.

INSTRUCTIONAL & SUPPORT SERVICES • 60.9% expenditures falling under this function include all costs associated with classroom instruction, pupil services such as guidance, social work and therapy, library functions, athletics, building administration, staff training, and student tuition costs.

BUSINESS, OPERATIONS & MAINTENANCE • 18.8% these expenses are for the staffing of and work related to the board, business office, facilities, operations, maintenance, acquisition or remodeling of property, busing, food service, student enrollment, technology, utilities, and district safety.

DISTRICT DEBT & INSURANCE • 9.0% the district will pay on loans associated with the construction of the Middle & High School building as well as 2017-18 solar and energy efficiency projects. The district must also maintain liability, vehicle, crime, property, equipment breakdown, and workers compensation insurance.

COMMUNITY PROGRAMS • 0.5% the district will spend the tax payer approved amount on community programs, specifically the Pines Community Wellness Center and Fab Lab Community Nights.

OTHER EXPENDITURES • 10.8% remaining expenditures are composed of open enrollment, virtual and technical college tuition payments, and scholarship payments made on behalf of donors, and retiree benefit costs.

PROPOSED EXPENSE BY FUNCTION

FUNCTION	2022-23 Actual	2023-24 Proposed	% Change
110000, Elementary Curriculum	\$4,408,790	\$4,526,511	3%
120000, Regular Curriculum	\$3,909,836	\$4,074,820	4%
130000, Vocational Curriculum	\$619,639	\$615,900	-1%
140000, Physical Curriculum	\$591,773	\$587,897	-1%
150000, Special Curriculum	\$2,835,422	\$3,080,636	9%
160000, Co-Curricular	\$534,322	\$528,984	-1%
170000, Other Spec Needs	\$96,001	\$3,040	-97%
210000, Pupil Services	\$1,176,432	\$1,160,501	-1%
220000, Staff Services	\$1,790,670	\$1,896,876	6%
230000, Gen Administration	\$555,095	\$530,335	-4%

FUNCTION	2022-23 Actual	2023-24 Proposed	% Change
240000, Building Admin	\$1,388,203	\$1,528,007	10%
250000, Business & Operations	\$6,120,455	\$5,752,569	-6%
260000, Central Services	\$169,571	\$201,276	19%
280000, Debt Service	\$2,653,307	\$2,685,895	1%
290000, Technology	\$1,203,847	\$845,338	-30%
310000, Adult Programs	\$1,228	\$0	-100%
390000, Community Service	\$123,338	\$157,839	28%
410000, Interfund Transfers	\$2,183,204	\$2,420,979	11%
430000, Purchased Services	\$757,359	\$839,266	11%
450000, Scholarships & Tuition	\$102,550	\$80,000	-22%
490000, Other Transactions	\$1,935	\$0	-100%
	\$31,378,355	\$31,691,233	1%



Treasurer's Report; July 1, 2022 – June 30, 2023

Bank Cash Balances as of June 30, 2023

General Checking	100,408.49
General Sweep Account	8,719,115.29
Food Service Checking	64,814.07
Wellness Center Checking	21,014.97
Capital Improvement	824,115.00
HS Checking	76,695.89
Scholarship Checking	56,616.12
Sub Total	9,862,779.83
Minus Outstanding Checks	(603,010.56)
Plus payroll crossing fiscal years, 06/30/2023 & 07/01/2023	45,397.91
Corrected Bank Balance	<u>9,305,167.18</u>

Book Balances as of June 30, 2023

Fund 10 – General	7,747,878.48
Fund 21 – Trust	345,792.57
Fund 27 – Special Ed	(356,532.40)
Fund 38 – Debt	5,875.79
Fund 39 – Debt	35,995.98
Fund 46 – Long Term Capital	818,555.03
Fund 49 – School Forest	66,168.60
Fund 50 – Food Service	368,617.16
Fund 60 – Custodial Activity	104,438.75
Fund 80 – Community Service	168,377.22
Book Balance	<u>9,305,167.18</u>

Difference 0.00

Fund	Description	Balance 6/30/2022	Change in Equity	Balance 6/30/2023
10	General Fund	12,541,784	900,161	13,441,945
21	Special Revenue Trust	502,318	(59,707)	442,611
27	Special Education Fund	0	0	0
38	Non-Referendum Debt Service Fund	5,882	(6)	5,876
39	Referendum Debt Service Fund	66,936	(30,940)	35,996
46	Long Term Capital Improvement Fund	651,481	167,074	818,555
49	Other Capital Projects Fund	66,915	(747)	66,168
50	Food Service Fund	379,006	(60,776)	318,230
60	Custodial Fund	84,406	20,033	104,439
80	Community Services Fund	231,899	(63,522)	168,377
All Funds Total		14,530,627	871,570	15,402,197

2023-2024 Budget Proposal

The following presents data on fund balances, revenue, and expenditures for the 2021-2022 and 2022-2023 fiscal years as well as the proposed budget for 2023-2024 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 2021-2022	Unaudited 2022-2023	Budget 2023-2024
Beginning Fund Balance (Account 930 000)	11,947,036.51	12,541,783.69	13,441,945.45
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)	12,541,554.09	13,441,945.45	13,441,945.45
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
<i>Local Sources</i>			
210 Taxes	17,874,095.00	18,016,457.00	18,831,079.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	11,057.64	8,441.33	6,500.00
270 School Activity Income	25,539.00	39,076.42	25,000.00
280 Interest on Investments	11,994.38	332,093.73	300,000.00
290 Other Revenue, Local Sources	67,234.63	87,877.46	100,670.00
Subtotal Local Sources	17,989,920.65	18,483,945.94	19,263,249.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	1,051,167.50	1,135,247.00	1,208,910.00
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	1,051,167.50	1,135,247.00	1,208,910.00
<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	9,104.98	15,450.76	13,250.00
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	9,104.98	15,450.76	13,250.00
<i>State Sources</i>			
610 State Aid -- Categorical	236,018.00	309,797.89	251,367.00
620 State Aid -- General	90,466.00	87,231.00	15,578.00
630 DPI Special Project Grants	14,465.75	25,100.51	14,000.00

640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	447,039.30	454,780.65	449,616.00
660 Other State Revenue Through Local Units	65,145.09	57,033.21	55,000.00
690 Other Revenue	1,362,108.07	1,470,630.02	1,462,632.00
Subtotal State Sources	2,219,242.21	2,404,573.28	2,248,193.00
<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	565,016.74	1,616,153.74	627,745.00
750 IASA Grants	290,388.89	290,137.78	308,480.00
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	209,095.50	160,448.94	5,200.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	1,074,501.13	2,066,740.46	941,425.00
<i>Other Financing Sources</i>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	11,100.00	0.00	0.00
870 Long-Term Obligations	163,000.39	147,841.21	0.00
Subtotal Other Financing Sources	174,100.39	147,841.21	0.00
<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	22,547,607.68	24,514,381.98	23,711,298.00
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	4,380,083.18	4,357,559.58	4,520,111.00
120 000 Regular Curriculum	3,666,497.10	3,898,059.45	4,040,520.00
130 000 Vocational Curriculum	581,682.29	616,279.81	614,713.00
140 000 Physical Curriculum	564,198.89	591,773.20	587,897.00
160 000 Co-Curricular Activities	335,467.95	342,148.37	358,984.00
170 000 Other Special Needs	88,635.67	96,001.32	3,040.00
Subtotal Instruction	9,267,451.26	9,901,821.73	10,125,265.00
<i>Support Sources</i>			
210 000 Pupil Services	637,697.38	733,396.48	715,453.00
220 000 Instructional Staff Services	1,550,421.93	1,593,574.17	1,680,481.00
230 000 General Administration	448,545.44	555,094.53	530,335.00
240 000 School Building Administration	1,324,973.18	1,388,022.66	1,528,007.00
250 000 Business Administration	4,049,713.54	4,973,896.55	4,585,305.00
260 000 Central Services	162,401.54	167,262.88	200,126.00
270 000 Insurance & Judgments	124,742.55	155,378.82	174,564.00
280 000 Debt Services	91,710.52	65,227.10	91,779.00
290 000 Other Support Services	732,948.41	1,203,847.25	845,338.00
Subtotal Support Sources	9,123,154.49	10,835,700.44	10,351,388.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	2,493,199.50	2,183,203.54	2,420,979.00
430 000 Instructional Service Payments	719,941.43	691,560.01	813,666.00

490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	3,213,140.93	2,876,698.05	3,234,645.00
TOTAL EXPENDITURES & OTHER FINANCING USES	21,952,860.50	23,614,220.22	23,711,298.00

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 2021-2022	Unaudited 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	466,779.26	502,317.63	442,610.92
900 000 Ending Fund Balance	502,317.63	442,610.92	437,010.92
REVENUES & OTHER FINANCING SOURCES	282,375.39	315,898.63	293,100.00
100 000 Instruction	147,559.14	258,105.53	210,700.00
200 000 Support Services	4,562.51	14,949.81	8,000.00
400 000 Non-Program Transactions	94,715.37	102,550.00	80,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	246,837.02	375,605.35	298,700.00



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 2021-2022	Unaudited 2022-2023	Budget 2023-2024
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	1,993,199.50	2,033,203.54	2,270,979.00
<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	29,500.00	24,000.00	24,000.00
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	29,500.00	24,000.00	24,000.00
<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	0.00	28,577.25	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	160,083.84	125,026.54	130,000.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	160,083.84	153,603.79	130,000.00
<i>State Sources</i>			
610 State Aid -- Categorical	822,210.00	923,748.53	1,015,000.00
620 State Aid -- General	27,560.00	68,626.00	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	3,821.64	0.00
Subtotal State Sources	849,770.00	996,196.17	1,045,000.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	380,738.42	419,459.30	406,000.00
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	380,738.42	419,459.30	406,000.00
<i>Other Financing Sources</i>			
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	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	3,413,291.76	3,626,462.80	3,875,979.00
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	2,622,123.31	2,835,422.36	3,080,636.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	2,622,123.31	2,835,442.36	3,080,636.00
<i>Support Sources</i>			
210 000 Pupil Services	407,872.24	443,035.57	445,048.00
220 000 Instructional Staff Services	202,437.18	197,095.71	216,395.00

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	95,784.97	83,911.41	108,300.00
260 000 Central Services	0.00	1,199.23	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	706,094.39	725,241.92	769,743.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	85,074.06	65,798.52	25,600.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	85,074.06	65,798.52	25,600.00
TOTAL EXPENDTURES & OTHER FINANCING USES	3,413,291.76	3,626,462.80	3,875,979.00

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 2021-2022	Unaudited 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	100,729.60	72,817.70	41,871.77
900 000 ENDING FUND BALANCES	72,817.70	41,871.77	7,571.11
TOTAL REVENUES & OTHER FINANCING SOURCES	2,563,068.00	2,557,134.00	2,559,816.00
281 000 Long-Term Capital Debt	2,590,979.36	2,588,079.93	2,594,116.00
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	2,590,979.36	2,588,079.93	2,594,116.00
842 000 INDEBTEDNESS, END OF YEAR	5,300,820.00	2,712,740.00	118,624.00

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 2021-2022	Unaudited 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	218,869.77	718,396.50	884,723.63
900 000 Ending Fund Balance	718,396.50	884,723.63	994,723.63
TOTAL REVENUES & OTHER FINANCING SOURCES	500,441.12	172,633.63	165,000.00
100 000 Instructional Services	914.39	0.00	0.00
200 000 Support Services	0.00	6,306.50	55,000.00
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	914.39	6,306.50	55,000.00



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 2021-2022	Unaudited 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	248,441.51	379,006.40	318,230.39
900 000 ENDING FUND BALANCE	379,006.40	318,230.39	222,941.39
TOTAL REVENUES & OTHER FINANCING SOURCES	1,076,162.37	869,549.46	901,825.00
200 000 Support Services	945,597.48	930,325.47	997,114.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	945,597.48	930,325.47	997,114.00

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 completed a major update to the facility.

COMMUNITY SERVICE FUND (FUND 80)	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
900 000 Beginning Fund Balance	170,931.67	231,898.52	168,377.22
900 000 ENDING FUND BALANCE	231,898.52	168,377.22	149,451.22
TOTAL REVENUES & OTHER FINANCING SOURCES	150,341.22	165,548.57	140,100.00
200 000 Support Services	0.00	97,488.03	0.00
300 000 Community Services	89,374.37	131,581.84	159,026.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	89,374.37	229,069.87	159,026.00



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 2021-2022	Unaudited 2022-2023	Budget 2023-2024
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 2021-2022	Unaudited 2022-2023	Budget 2023-2024
GROSS TOTAL REVENUE - ALL FUNDS	30,533,287.54	32,221,609.07	31,647,118.00
Interfund Transfers (Source 100) - ALL FUNDS	2,493,199.50	2,183,203.54	2,420,979.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	26,746,655.38	29,186,866.59	29,270,254.00
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	2.87%	9.12%	0.29%

2023-2024 Proposed Tax Levy

In summary, the Northland Pines School District is proposing the budget above, which includes \$21,480,895 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 \$4.06 for every \$1,000 of real estate value, as assessed by the local assessor, to the Northland Pines School District for the 2023-24 school year. The final mill rate will be set by the Board of Education at October 23, 2023 regular board meeting.

Property Value	Est Mill Rate / Thousand	Tax Paid to Northland Pines
\$300,000	\$4.06424 x 300	\$1,219
\$200,000	\$4.06424 x 200	\$813
\$100,000	\$4.06424 x 100	\$406

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
General Fund	17,874,095.00	18,016,457.00	18,831,079.00
Referendum Debt Service Fund	79,688.00	77,594.00	75,516.00
Non-Referendum Debt Service Fund	2,483,380.00	2,479,540.00	2,484,300.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	105,000.00	105,000.00	90,000.00
TOTAL SCHOOL LEVY	20,542,163.00	20,678,591.00	21,480,895.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR	6.06%	0.66%	3.88%
MILL RATE	5.39971	4.58559	4.06424

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	4,509,471,513	2,479,540	20,678,591	4.58559	-15.08%
2023-24 Est	5,285,335,045	2,484,300	21,480,895	4.06424	-11.37%

Lowest K-12 Districts	2022-23 Mill Rate	Highest K-12 District	2022-23 Mill Rate
Drummond	\$2.33	Gresham	\$14.52
Gibraltar Area	\$2.98	Goodman-Arm	\$13.73
Northwood	\$3.24	Clinton	\$12.50
Webster	\$3.87	Potosi	\$12.24
Washington	\$4.04	Clayton	\$12.19
Mercer	\$4.24		
Green Lake	\$4.39	State K-12 Ave (368)	\$7.70
Northland Pines	\$4.59		
Three Lakes	\$4.61		
Wausaukee	\$4.68		



NORTHLAND PINES SCHOOL DISTRICT
 1800 Pleasure Island Road
 Eagle River, WI 54521
npsd.k12.wi.us

