

NORTHLAND PINES SCHOOL DISTRICT

2024-2025 Budget Proposal



SEPTEMBER 30, 2024



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 **1,362** Students

8.8% In & 6.3% Out
via Open Enrollment

99% 2023 Graduation Rate

219 Full Time Equivalent Employees

\$29.8M Total Budget

Aa3 Moody's Rating

Introduction to the Annual Meeting

by Scott Foster, District Administrator

Welcome to the 2024-2025 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, including 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 funds 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, passed back in February of 2022. This year's budget will show a decrease in revenue and expense because we made the last bond payment for the Middle and High School Building in the 2023-2024 (prior fiscal) year. The funds for the bond payment were a specific levy and once we made the last payment, we can no longer levy those dollars; as you see they are not in this budget. This is also the third and final year of our current operating referendum; estimating out three years is a challenge and we did predict we would be short on revenue in this third year and need to use fund balance. We have also experienced higher than predicted inflation causing expenses to grow faster than revenue leading us to need to rely on fund balance to balance this budget, something we have not had to do for quite some time. We will be asking the taxpayers for a new operating referendum this spring to replace the current one that will expire at the end of this fiscal year. 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.

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 2024-2025 fiscal year budget (July 1, 2024 to June 30, 2025) complies 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 2024-2025 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	48 th Annual Meeting Agenda
04	47 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
27	Treasurer's Report
28	2024-2025 Budget Proposal
36	2024-2025 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
- ❖ Kelly Roach, Member
- ❖ Nick Seeger, Member

48th Annual Meeting & Budget Hearing Agenda

Monday, September 30, 2024
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. Here is a link for the meeting: <https://www.youtube.com/npsdk12> Please note the video link shown is for viewing the meeting only and it will go live once the meeting begins.

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 2023 Budget Hearing & Annual Meeting (No Motion Required)
- Present and discuss 2024-2025 budget and tax levy (No Motion Required)
- Budget Hearing (No Motion Required)
- Approval of necessary tax levy for support of the 2024-2025 proposed budget (Motion Required)
- Approval of School Board salaries for 2024-2025 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 2025 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)

Minutes of the 47th Annual Meeting & Budget Hearing

September 25, 2023

The 47th Annual Meeting & Budget Hearing of the Northland Pines School District was called to order by President Jennifer Payne at 6:00 p.m., on Monday, September 25, 2023, 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:

1. Jennifer Payne, Board President
2. Chris Petreikis, Board Vice President
3. Erica Lane, Board Clerk
4. Becky Nordine, Board Treasurer
5. Chelsea Romaker, Board Deputy Clerk
6. Kelly Roach, Board Member

Absent:

1. Marcia Kittleson, Board Member

Also present 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 Nordine, Land O'Lakes Elementary & SOAR Middle School Principal
7. Tony Duffek, St. Germain Elementary & Montessori Learning Center Principal
8. Don Anderson, ERES Elementary Principal
9. Eric Becker, Assistant Elementary Principal
10. Harlan Leusink, Director of Technology & Learning
11. Ashley Heid, Public Relations & Social Media Specialist
12. Susie Block, Executive Assistant to the District Administrator & Board of Education

There were 27 citizens present [includes those listed above]; however, only 25 were eligible electors.

Nominations were opened for a chairperson of the meeting. Motion by Becky Nordine to nominate Jennifer Payne as Chairperson of the meeting. Second by Chris Petreikis. Voice vote 25-0. Motion carried. Jennifer Payne 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

Jennifer Payne, Chairperson, appointed Susie Block to record the minutes of the meeting.

A copy of the minutes of the last Annual Meeting & Budget Hearing, which was held on September 26, 2022, was given to the public in the Annual Budget Booklet, which they received.

Tera Fritz, Business Manager, presented the 2023-2024 school budget. A discussion of the proposed budget followed. The administration recommended a levy of \$21,480,895.00.

Motion by Chris Petreikis to approve the proposed 2023-2024 recommended levy of \$21,480,895.00 for the 2023-2024 fiscal year budget. Second by Susie Block. Voice vote 25-0. Motion carried.

Motion by Susie Block to approve setting the School Board salaries for 2023-2024 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 David Weber. Voice vote 25-0. Motion carried.

Motion by Jennifer Payne 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 25-0. Motion carried.

Motion by Scott Foster 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 2023-2024 school year and summer. Second by Emily Rhode. Voice vote 25-0. Motion carried.

Motion by Becky Nordine to authorize the Board of Education to establish a different date and/or time for the 2024 Budget Hearing and Annual Meeting in accordance with s. 120.08(1) Wis. Stats. Second by Susie Block. Voice vote 25-0. Motion carried.

Any Other Business within the Powers of the Annual Meeting

There was no other business brought forward.

Adjournment

Motion by Chelsea Romaker to adjourn. Second by Chris Petreikis. Voice vote 25-0. Motion carried. Meeting adjourned at 6:27 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



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



Sue McKay
Director of Teaching and Learning
sumckay@npsd.k12.wi.us
715-337-2527



Gretchen Smart-Hall
Principal of Eagle River Elementary
School
gsmarthall@npsd.k12.wi.us
715-479-6471



Brooke Johnson
Assistant Principal of Eagle River
Elementary School
bjohnson@npsd.k12.wi.us
715-479-6471



Carrie 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 and PCWC Director
azayia@npsd.k12.wi.us
715-479-4473

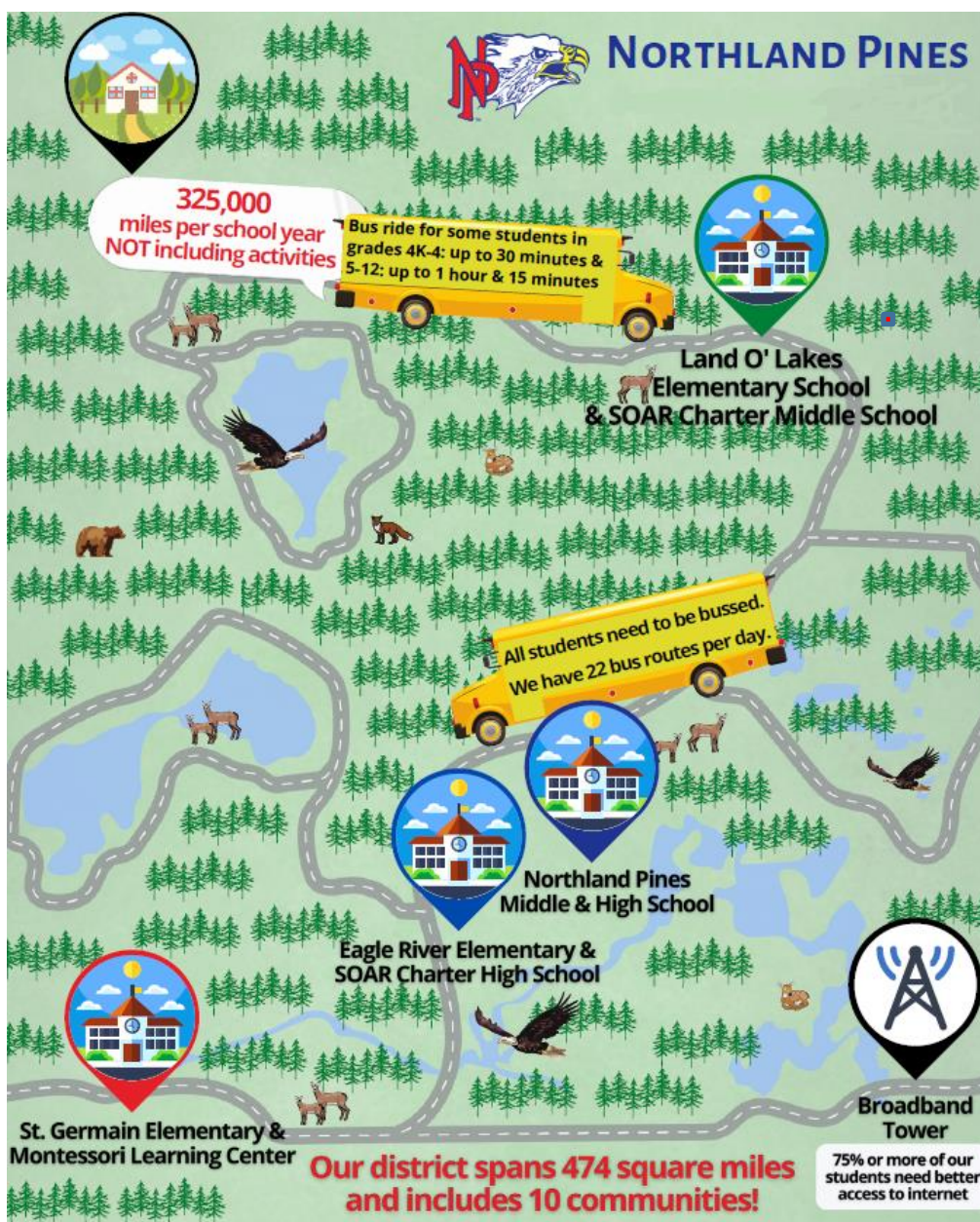


Neal Eklund

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

2023-24 Fall Enrollment: 371

Northland Pines Middle School

Grades 7 & 8

1800 Pleasure Island Road

Eagle River, WI 54521

2023-24 Fall Enrollment: 168



Eagle River Elementary School

Grades 4K-6

1700 Pleasure Island Road

Eagle River, WI 54521

2023-24 Fall Enrollment: 495

SOAR Charter High School

Grades 9-12

1700 Pleasure Island Road

Eagle River, WI 54521

2023-24 Fall Enrollment: 72

Land O' Lakes Elementary School

Grades 4K-4

6485 Town Hall Road

Land O' Lakes, WI 54540

2023-24 Fall Enrollment: 53

SOAR Charter Middle School

Grades 5-8

6485 Town Hall Road Land O' Lakes, WI 54540

2023-24 Fall Enrollment: 41





St. Germain Elementary School

Grades 4K-4
8234 Hwy 70 West
St. Germain, WI 54558
2023-24 Fall Enrollment: 92

Montessori Learning Center

Grades 4K-4
8234 Hwy 70 West
St. Germain, WI 54558
2023-24 Fall Enrollment: 70

District Wide 2023-24 Fall Enrollment: 1,362
2024-25 Projected Enrollment: 1,358

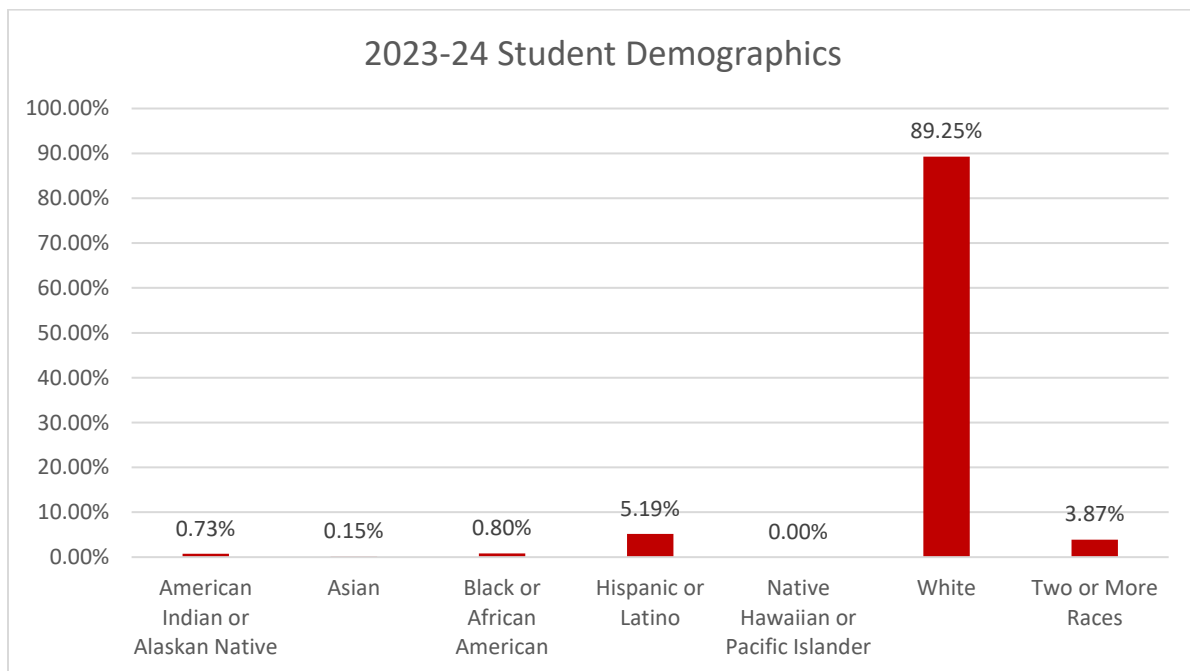
Total 2023-24 Students Open Enrolled In: 120
Total 2023-24 Students Open Enrolled Out: 86

Total 2024-25 Projected Open Enrolled In: 124
Total 2024-25 Projected Open Enrolled Out: 87

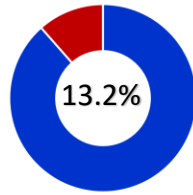
Northland Pines Students and Staff

Our Students

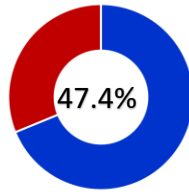
*According to the 2023-24 Wisconsin Department of Public Instruction (DPI) WISEDash Public Portal data



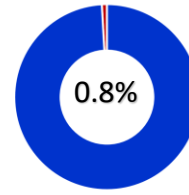
STUDENTS WITH
DISABILITIES



ECONOMICALLY
DISADVANTAGED



ENGLISH LEARNERS



Our Staff

121	+	49	+	16	+	14	+	19	+	10	=	229
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 6, 2024.



11 : 1

Student to
Certified Staff
Ratio

**9.5 years average experience per certified
teaching staff member**

51% of certified staff have advanced degrees

Points of Pride

- The district received a Green Ribbon School award from the U.S. Department of Education for demonstrating progress in reducing environmental impacts and costs, improving health and wellness, and providing effective environmental and sustainability education.
- The Wisconsin Council of Teachers of English presented Amber Tilley, Northland Pines High School English teacher, with the Wisconsin High School Teacher of Excellence Award.
- Trina Burr, Eagle River Elementary Physical Education teacher, was named a 2024 Herb Kohl Educational Foundation Teacher Fellow.
- Jessie Zyhowski, Northland Pines High School Social Studies teacher, was named a 2024 James Madison Fellow.
- The district received bikes from the ERES PTO, Tobi and Mark Johannsen, and the “All Kids Bike” program to help young students learn the lifelong joys of bicycling.
- “Stop the Bleed” kits were installed across the district thanks to the hard work and donations from School Nurse Rachel Perry, the Eagle River Police Department, Eagle River Ford, Vilas County Public Health, and the Eagle River Fire Department.



- Northland Pines and Nicolet College offered local high school students the opportunity to complete the Certified Firefighter 1 course via the dual credit program.
- Northland Pines Science teachers hosted the second Annual Bee Fest.
- Northland Pines hosted the third Annual “Books vs Badges” basketball game to benefit youth sports, local scholarships, and community members in need.

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.

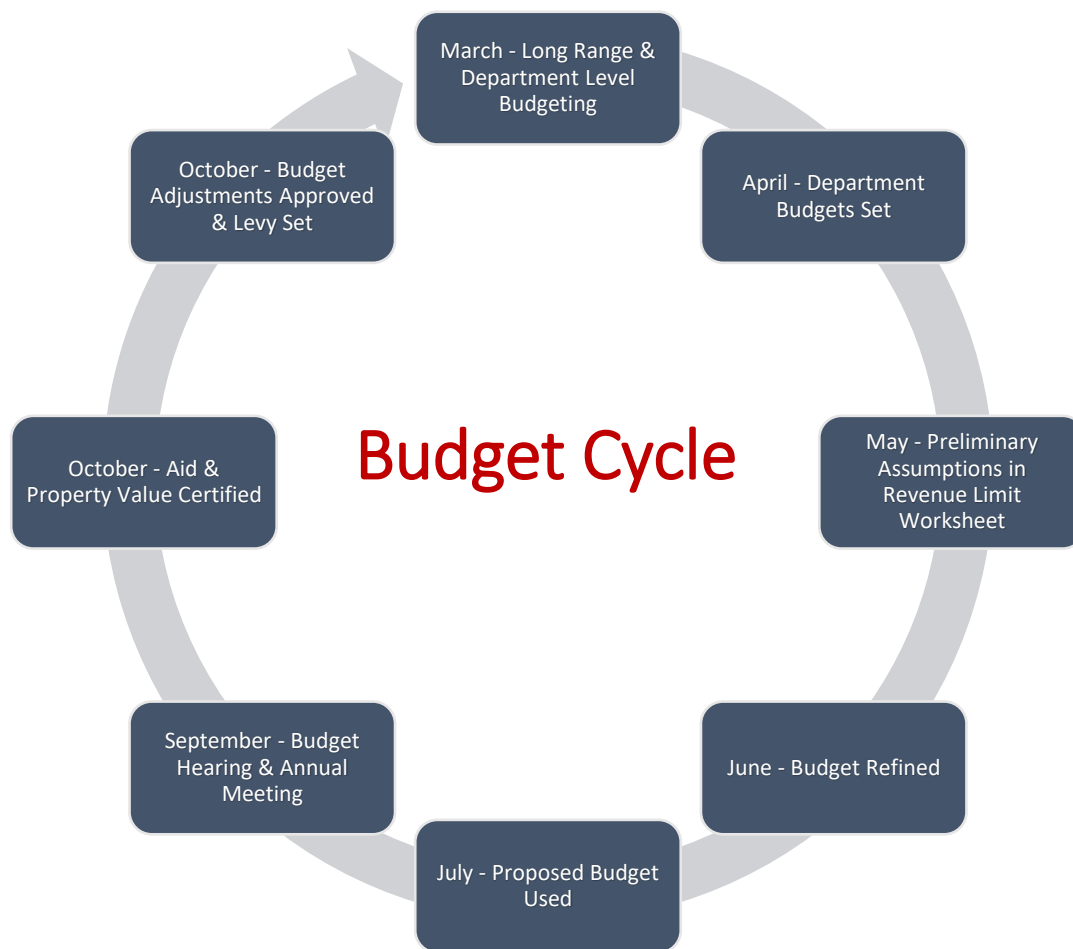
RELEVANCE

- 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 though 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



**DEPARTMENT OF PUBLIC INSTRUCTION
2024-25 REVENUE LIMIT WORKSHEET**

DISTRICT:	Northland Pines	1526
2024-25 Revenue Limit Worksheet		
Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 23-24 Revenue Limit		
2023-24 General Aid Certification (23-24 Line 12A, src 621)	+	15,578
2023-24 Hi Pov Aid (23-24 Line 12B, Src 628)	+	0
2023-24 Computer Aid Received (23-24 Line 12C, Src 691)	+	6,822
2023-24 Aid for Exempt Personal Property (23-24 Line 12D, Src 691)	+	37,005
2023-24 Fnd 10 Levy Cert (23-24 Line 14A, Levy 10 Src 211)	+	18,763,690
2023-24 Fnd 38 Levy Cert (23-24 Line 14B, Levy 38 Src 211)	+	75,516
2023-24 Fnd 41 Levy Cert (23-24 Line 14C, Levy 41 Src 211)	+	0
2023-24 Aid Penalty for Over Levy (23-24 FINAL Rev Lim, June 2024)	-	0
2023-24 Total Levy for All Levied Non-Recurring Exemptions*	-	4,587,611
NET 2024-25 Base Revenue Built from 2023-24 Data (Line 1)	=	14,311,000
<p>*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 Expenditures, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)</p>		
September & Summer FTE Membership Averages		
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.		
Line 2: Base Avg:((21+.4ss)+(22+.4ss)+(23+.4ss)) / 3 =		1,301
	2021	2022
Summer FTE:	10	15
% (40,40,40)	4	6
Sept FTE:	1,296	1,300
New ICS - Independent	0.00	0.00
Charter Schools FTE		
Total FTE	1,300	1,296
Line 6: Curr Avg:((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 =		1,300
	2022	2023
Summer FTE:	15	15
% (40,40,40)	6	7
Sept FTE:	1,300	1,290
New ICS - Independent	0.00	0.00
Charter Schools FTE		
Total FTE	1,306	1,296
<p>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 2024:</p>		
		1,300
Line 10B: Declining Enrollment Exemption =		11,325
Average FTE Loss (Line 2 - Line 6, if > 0)		1
X 1.00	=	1
X (Line 5, Maximum 2024-25 Revenue per Memb) =		11,325.00
Non-Recurring Exemption Amount:		11,325
Fall 2024 Property Values		
2024 TIF-Out Tax Apportionment Equalized Valuation		5,812,036,949
CELL COLOR KEY: Auto-Calc DPI Data District-Entered		

**DEPARTMENT OF PUBLIC INSTRUCTION
2024-25 REVENUE LIMIT WORKSHEET**

2024-25 Revenue Limit Worksheet			
1.	2024-25 Base Revenue (Funds 10, 38, 41)	(from left)	14,311,000
2.	Base Sept Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left)	1,301
3.	2024-25 Base Revenue Per Member (Ln 1 / Ln 2)	(with cents)	11,000.00
4.	2024-25 Per Member Change (A+B)		325.00
2024-25 Low Revenue Ceiling per s.121.905(1):			
			11,000.00
A.	Allowed Per-Member Change for 2024-25		325.00
B.	LowRev Incr ((LowRev Ceiling-(3+4A))-4C) NOT<0		0.00
C.	Value of the CCDEB (2024-25 DPI Computed-CCDEB Dists only)		0.00
5.	2024-25 Maximum Revenue / Member (Ln 3 + Ln 4)		11,325.00
6.	Current Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left)	1,300
7.	2024-25 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	14,722,500
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		14,722,500
B.	Hold Harmless Non-Recurring Exemption		0
8.	Total 2024-25 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 (2022-23 to 2023-24)		0
E.	Recurring Referenda to Exceed (If 2024-25 is first year)		0
9.	2024-25 Limit with Recurring Exemptions (Ln 7 + Ln 8)		14,722,500
10.	Total 2024-25 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		4,611,591
A.	Non-Recurring Referenda to Exceed 2024-25 Limit		4,600,000
B.	Declining Enrollment Exemption for 2024-25 (from left)		11,325
C.	Energy Efficiency Net Exemption for 2024-25 (see pg 4 for details)		0
D.	Adjustment for Refunded or Rescinded Taxes, 2024-25		266
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.	2024-25 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		19,334,091
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		57,068
A.	2024-25 OCT 15 CERT OF GENERAL AID		13,241
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
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.			
13.	Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies)		19,277,023
14.	Total Limited Revenue To Be Used (A+B+C)	Not > line 13	19,277,023
Entries Required Below: Enter amnts needed by purpose and fund:			
A.	Gen Operations: Fnd 10 Src 211	19,203,616	(Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fund 38 Src 211	73,407	(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)		90,000
A.	Referendum Approved Debt (Fund 39 Debt-Src 211)	0	
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, 2024 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		19,367,023
Line 16 is the total levy to be apportioned in the PI-401.			
	Levy Rate =		0.00333223

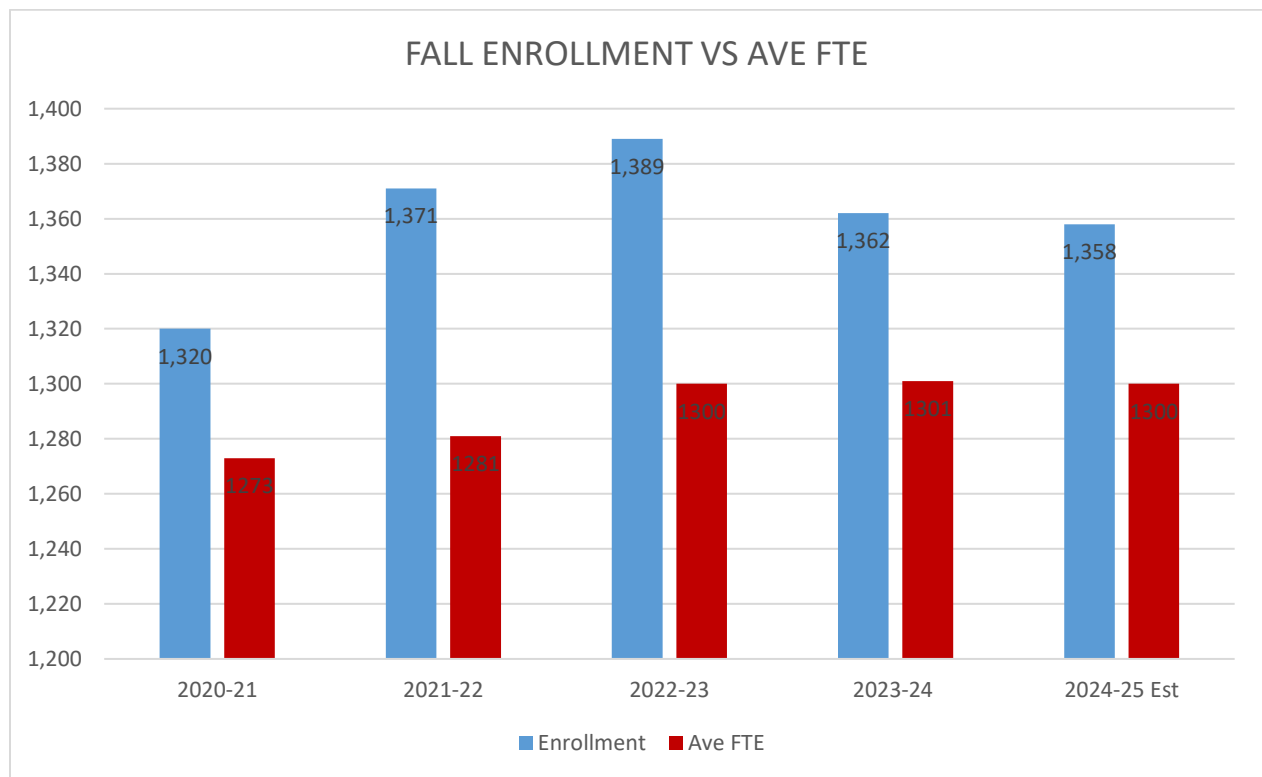
Enrollment, FTE & Membership

- 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 2024-25 fall enrollment to be 1,358.
- 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.

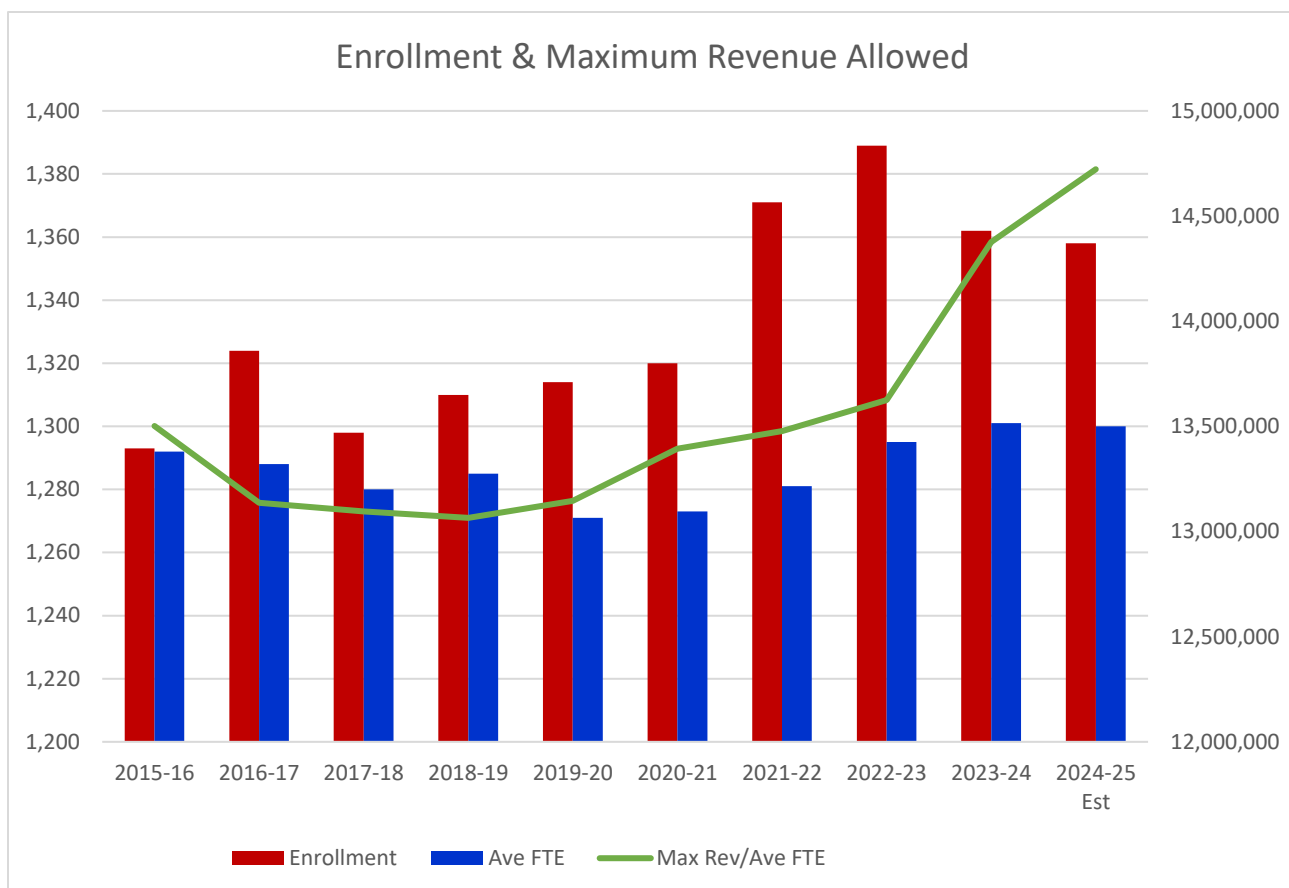
$$\begin{array}{ccccccccc}
 \boxed{\begin{array}{c} \text{Total Early} \\ \text{Childhood} \\ \text{Students} \times \\ 50\% \\ \mathbf{2.5} \end{array}} & + & \boxed{\begin{array}{c} \text{Total 4K} \\ \text{Students} \times \\ 60\% \\ \mathbf{42} \end{array}} & + & \boxed{\begin{array}{c} \text{Total K-12} \\ \text{Students} \\ \text{Enrolled} \\ \mathbf{1,283} \end{array}} & - & \boxed{\begin{array}{c} \text{Students} \\ \text{Open} \\ \text{Enrolled IN} \\ \mathbf{124} \end{array}} & + & \boxed{\begin{array}{c} \text{Students} \\ \text{Open} \\ \text{Enrolled OUT} \\ \mathbf{87} \end{array}}
 \end{array}$$

The projected Fall FTE of 1,291 is the number entered into the revenue limit worksheet. The revenue limit also allows districts to count summer school FTE in certain cases. Summer FTE is figured using resident student attendance and total minutes of instruction. Northland Pines will be allowed to count 7 summer FTEs resulting in a [total FTE of 1,298 for 2024-25](#).

The 2024-25 FTE is then averaged over three years resulting in the **Current Membership Average 1,300**. So, while the district may serve 1,358 students, it may only ask for funds for 1,300 students. The formula uses a three year rolling average to prevent substantial revenue limit swings due to rapidly increasing or decreasing enrollment. If enrollment remains lower than prior years, the district will also receive “declining enrollment” funds from the state. Currently, Northland Pines is projected to receive one FTE in declining enrollment exemptions.



Per the 2023-25 state budget, schools were allowed to ask for more per FTE within the revenue limit. In 2023-24 Northland Pines could ask for \$11,000 per FTE. In 2024-25 that amount increases to \$11,325 per FTE.



- Membership, although often confused with FTE, is 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. Membership is used in various state aid calculations.

Referendum Amounts

The revenue limit takes into consideration referendum amounts a school district may have in place. In 2024-25 Northland Pines will have one referendum in place:

1. The third and final year of the 2022-25 **non-recurring operational referendum = \$4,600,000**

This amount is added into the Revenue Limit, as taxpayers previously voted to allow the district to exceed the revenue limit by this amount for operational costs.

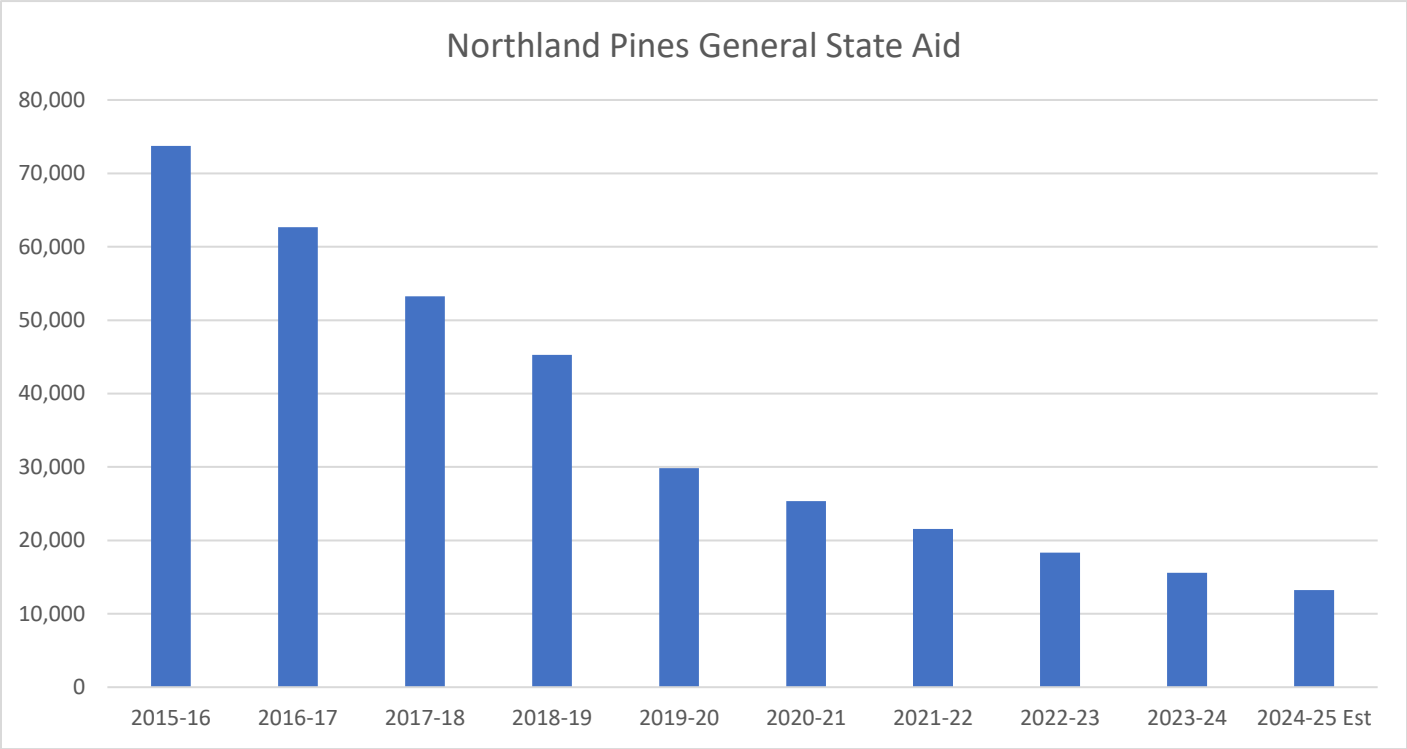
General and Equalization Aid

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 taxpayer 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 2024-25 the general aid estimate for Northland Pines is \$13,241.

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 2024-25. Decreasing the revenue limit by these aid amounts, in turn, decreases the levy.



Equalized Property Value

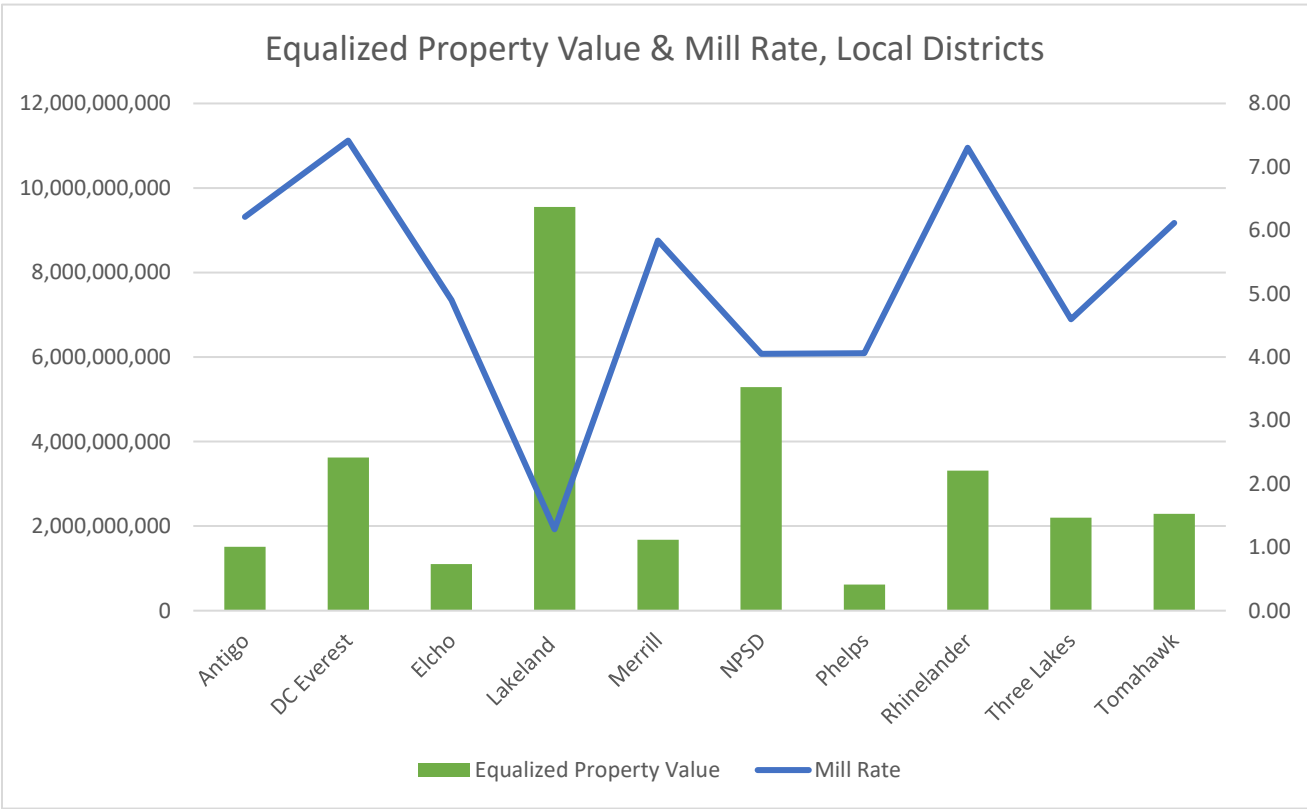
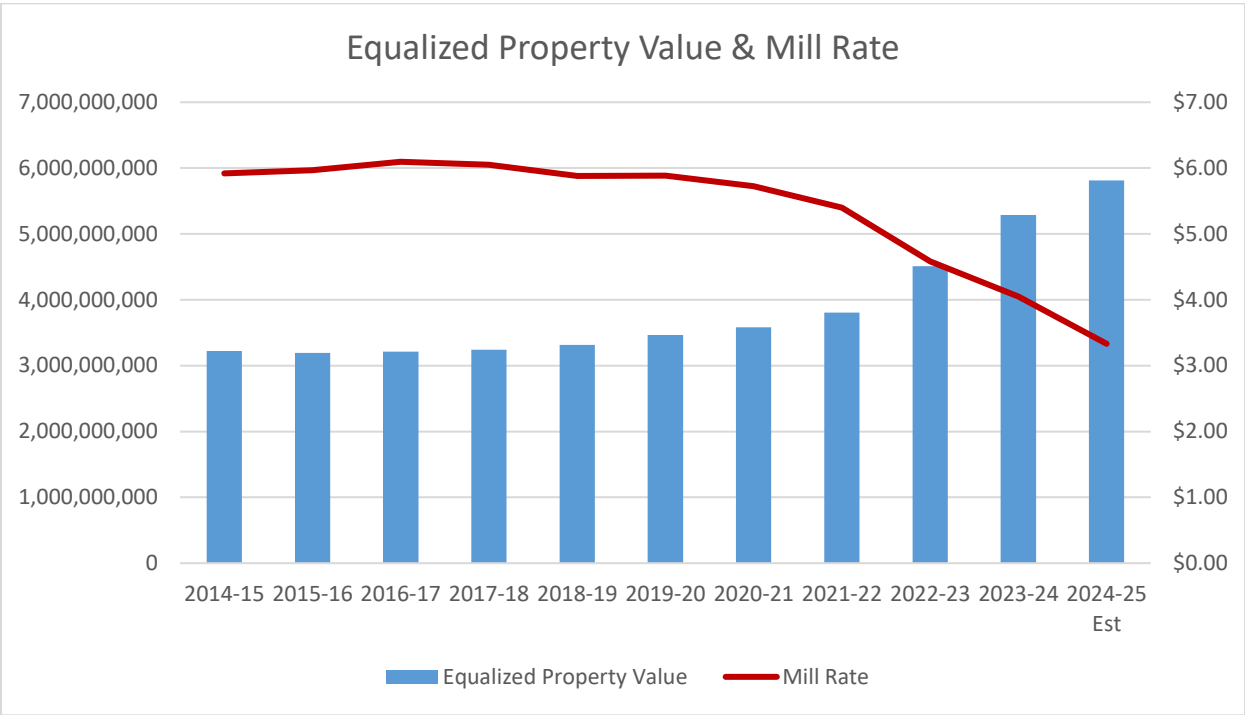
There are two commonly used methods for valuing property in Wisconsin. One is the assessed value, which is property value as determined by the local municipal assessor on January 1 in any given year. The second is equalized value, which is an adjusted assessed value, as determined by the Department of 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.

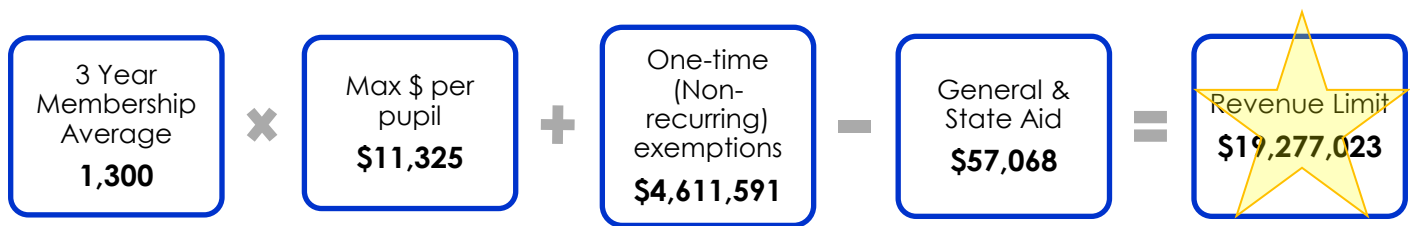
For example, a \$20 million tax levy divided over \$2 billion of property would result in a tax of \$10.00 per thousand dollars of property value whereas a \$20 million tax levy divided over \$5 billion of property would equal a levy of \$4.00 per thousand dollars of property value.



The **2024-25 equalized property value** for the Northland Pines School District is estimated to be **\$5,812,036,949** reflecting a 9.95% increase in property value.



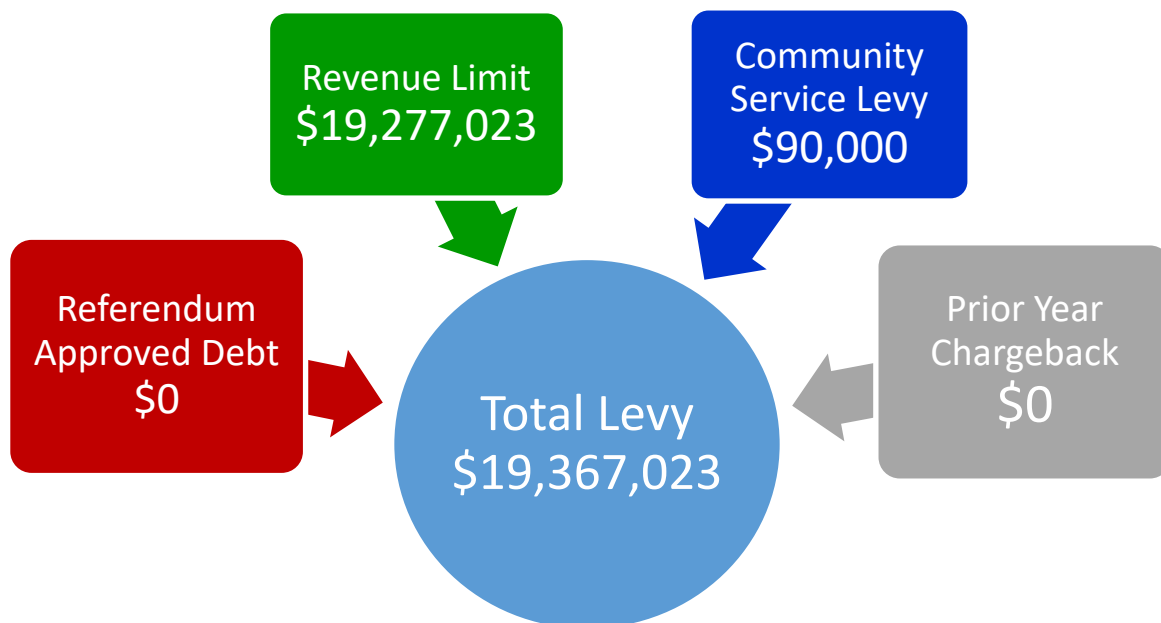
Once the FTE, referendum, general aid, and property values have been estimated and entered into the revenue limit worksheet, the revenue limit is calculated using the formula show below.



Total Levy

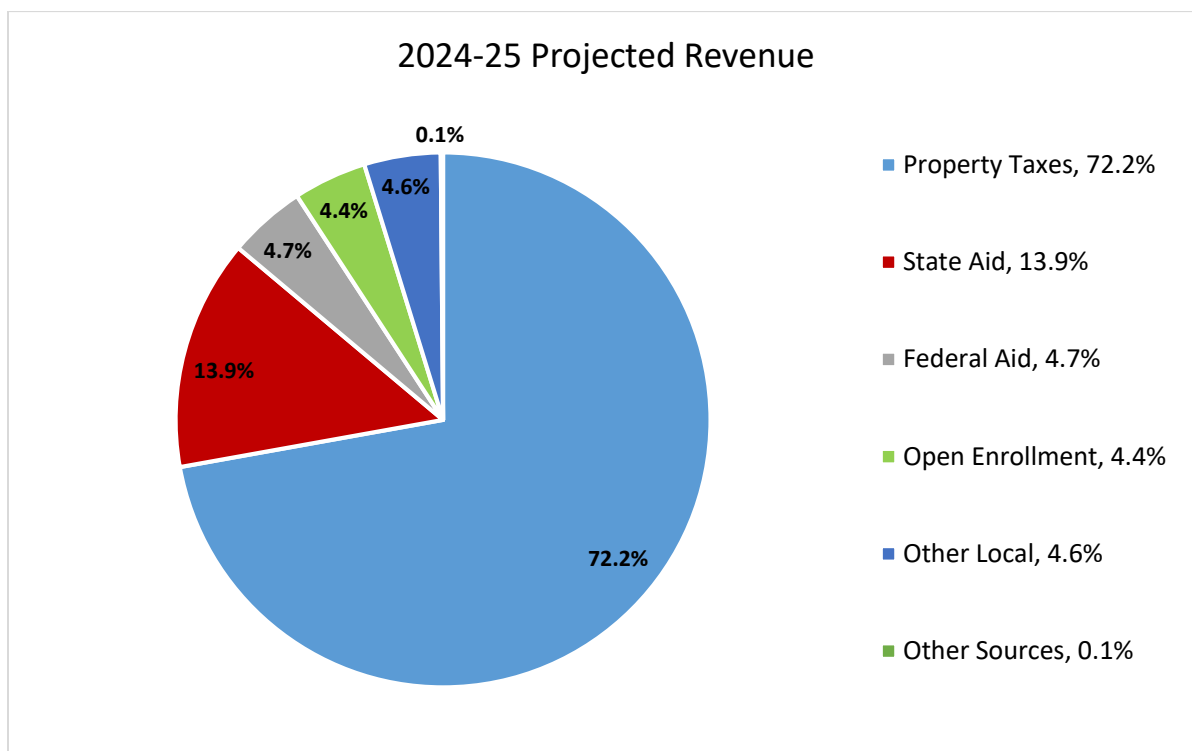


Once the revenue limit has been established, the total levy may be calculated. The total levy adds referendum approved debt, approved community service levy dollars, and any prior year uncollectable taxes to the revenue limit.



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 28% of its revenue from other sources.



LOCAL SOURCES • 81.4% includes funding from local property taxes, donations, activity income, student fees, open enrollment funds, food service fees, interest on investments, and resale revenue.

STATE SOURCES • 13.9% funding via state aid programs such as per pupil, state special education, Achievement Gap Reduction (AGR), high cost transportation, and state grants.

FEDERAL SOURCES • 4.7% 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, lunch and summer school food programs.



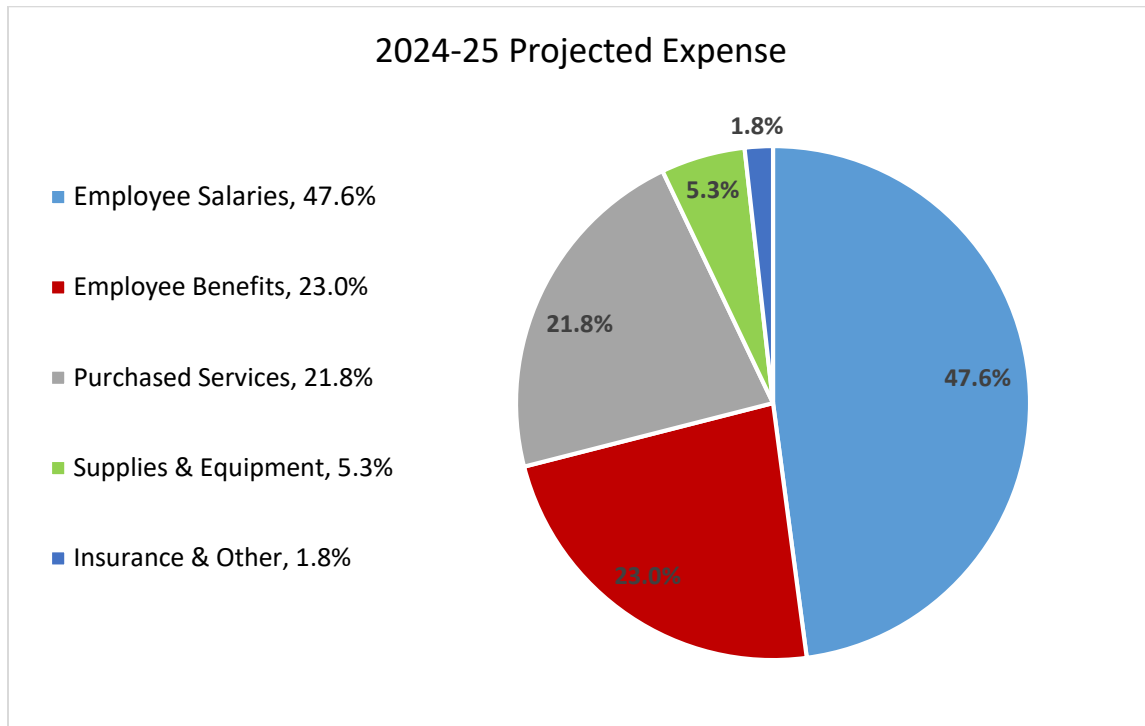
TOTAL PROPOSED REVENUE

ALL FUNDS REVENUE	2023-24 Actual	2024-25 Proposed	% Change
100's Interfund Transfers	\$2,329,783	\$2,370,863	2%
200's Local Sources	\$22,872,377	\$20,607,773	-10%
300's Interdistrict Payments	\$1,077,613	\$1,197,404	11%
500's Intermediate Sources	\$206,897	\$161,012	-22%
600's State Sources	\$3,545,349	\$3,580,190	1%
700's Federal Sources	\$1,862,309	\$1,256,560	-33%
800's Financing	\$0	\$0	0%
900's Other Sources	\$39,005	\$29,990	-23%
	\$31,933,333	\$29,203,792	-9%

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.
800's Financing	Equipment & vehicle sales, land & property sales, new 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 71% of its total expenditures.



PROPOSED EXPENSE BY OBJECT

OBJECT	2023-24 Actual	2024-25 Proposed	% Change
100's Salaries	\$13,014,897	\$13,039,879	0%
200's Employee Benefits	\$6,077,736	\$6,293,226	4%
300's Purchased Services	\$5,450,348	\$5,962,689	9%
400's Supplies	\$929,190	\$936,543	5%
500's Equipment	\$549,375	\$506,580	-8%
600's Debt Retirement	\$2,682,882	\$163,332	-94%
700's Insurance	\$175,495	\$175,606	0%
800's Interfund Transfers	\$2,329,783	\$2,370,863	2%
900's Other Objects	\$291,577	\$307,010	5%
	\$31,501,283	\$29,755,728	-6%

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 continue to pay on loans associated with the 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	2023-24 Actual	2024-25 Proposed	% Change
110000, Elementary Curriculum	\$4,633,937	\$4,779,202	3%
120000, Regular Curriculum	\$3,826,155	\$3,845,662	1%
130000, Vocational Curriculum	\$654,316	\$615,845	-6%
140000, Physical Curriculum	\$556,234	\$579,510	4%
150000, Special Curriculum	\$3,034,955	\$3,003,820	-1%
160000, Co-Curricular	\$479,828	\$502,394	5%
170000, Other Spec Needs	\$282	\$400	42%
210000, Pupil Services	\$1,202,112	\$1,216,216	1%

220000, Staff Provided Service	\$1,977,814	\$2,058,097	4%
230000, Gen Administration	\$558,929	\$537,200	-4%
240000, Building Admin	\$1,571,640	\$1,561,256	-1%
250000, Business & Operations	\$5,625,845	\$6,038,165	7%
260000, Central Services	\$168,024	\$180,204	7%
270000, Insurance	\$175,495	\$175,606	0%
280000, Debt Service	\$2,682,882	\$163,332	-94%
290000, Technology	\$901,195	\$928,916	3%
310000, Adult Programs	\$3,050	\$3,201	5%
390000, Community Service	\$137,765	\$154,879	12%
410000, Interfund Transfers	\$2,329,783	\$2,370,863	2%
430000, Purchased Instruction	\$891,725	\$950,960	7%
450000, Scholarships	\$89,050	\$90,000	1%
490000, Other Transactions	\$266	\$0	-
	\$31,501,283	29,755,728	-6%



Treasurer's Report; July 1, 2023 – June 30, 2024

Bank Cash Balances as of June 30, 2024

General Checking	100,443.72
General Sweep Account	9,232,425.64
Food Service Checking	65,198.40
Wellness Center Checking	50,765.10
Capital Improvement	869,197.65
HS Checking	93,121.73
Scholarship Checking	147,777.25
Sub Total	10,558,929.49
Minus Outstanding Checks	(328,322.40)
Corrected Bank Balance	<u>10,230,607.09</u>

Book Balances as of June 30, 2023

Fund 10 – General	8,379,723.42
Fund 21 – Trust	413,480.39
Fund 27 – Special Ed	(81,662.42)
Fund 38 – Debt	5,876.20
Fund 39 – Debt	1,695.98
Fund 46 – Long Term Capital	808,068.07
Fund 49 – School Forest	66,915.13
Fund 50 – Food Service	318,739.50
Fund 60 – Custodial Activity	127,613.90
Fund 80 – Community Service	190,156.92
Book Balance	<u>10,230,607.09</u>

Difference	0.00
------------	------

Fund Balances

Fund	Description	Balance 6/30/2023	Change in Equity	Balance 6/30/2024
10	General Fund	13,447,791	528,740	13,976,531
21	Special Revenue Trust	442,611	(30,396)	412,215
27	Special Education Fund	0	0	0
38	Non-Referendum Debt Service Fund	5,876	0	5,876
39	Referendum Debt Service Fund	35,996	(34,300)	1,696
46	Long Term Capital Improvement Fund	818,555	(10,487)	808,068
49	Other Capital Projects Fund	66,915	0	66,915
50	Food Service Fund	318,230	(43,288)	274,943
60	Custodial Fund	104,439	23,175	127,614
80	Community Services Fund	168,377	21,780	190,157
All Funds Total		15,408,790	455,225	15,864,015

2024-2025 Budget Proposal

The following presents data on fund balances, revenue, and expenditures for the 2022-2023 and 2023-2024 fiscal years as well as the proposed budget for 2024-2025 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 2022-2023	Unaudited 2023-2024	Budget 2024-2025
Beginning Fund Balance (Acct. 930 000)	12,541,554.09	13,447,790.99	13,976,530.50
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	9,990.15	9,565.78	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)	13,437,800.84	13,966,964.72	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	13,447,790.99	13,976,530.50	13,495,738.50
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
<i>Local Sources</i>			
210 Taxes	18,016,457.00	18,772,594.98	19,219,416.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	8,441.33	7,739.71	7,350.00
270 School Activity Income	39,076.42	19,021.35	21,000.00
280 Interest on Investments	332,093.73	534,885.94	400,000.00
290 Other Revenue, Local Sources	87,877.46	94,847.55	66,650.00
Subtotal Local Sources	18,483,945.94	19,429,089.53	19,714,416.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	1,135,247.00	1,077,613.00	1,197,404.00
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	1,135,247.00	1,077,613.00	1,197,404.00
<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	15,450.76	19,455.45	11,012.00
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	15,450.76	19,455.45	11,012.00
<i>State Sources</i>			
610 State Aid -- Categorical	309,797.89	281,043.32	264,122.00

620 State Aid -- General	87,231.00	15,578.00	13,241.00
630 DPI Special Project Grants	25,100.51	65,517.28	14,000.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	454,780.65	449,303.97	450,000.00
660 Other State Revenue Through Local Units	57,033.21	58,678.73	58,700.00
690 Other Revenue	1,477,451.69	1,539,336.44	1,531,427.00
Subtotal State Sources	2,411,394.95	2,409,457.74	2,331,490.00
<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	1,616,153.74	697,300.46	81,000.00
750 IASA Grants	290,137.78	297,968.47	300,000.00
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	160,448.94	4,886.89	10,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	2,066,740.46	1,000,155.82	391,000.00
<i>Other Financing Sources</i>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	147,841.21	0.00	0.00
Subtotal Other Financing Sources	147,841.21	0.00	0.00
<i>Other Revenues</i>			
960 Adjustments	24,990.80	30,757.60	28,190.00
970 Refund of Disbursement	219,775.03	2,064.93	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	15,817.50	6,182.00	1,800.00
Subtotal Other Revenues	260,583.33	39,004.53	29,990.00
TOTAL REVENUES & OTHER FINANCING SOURCES	24,521,203.65	23,974,776.07	23,675,312.00
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	4,357,559.58	4,573,032.39	4,696,702.00
120 000 Regular Curriculum	3,898,059.45	3,811,536.96	3,843,162.00
130 000 Vocational Curriculum	616,279.81	647,497.03	615,845.00
140 000 Physical Curriculum	591,773.20	556,233.82	579,510.00
160 000 Co-Curricular Activities	342,148.37	360,272.29	387,394.00
170 000 Other Special Needs	96,001.32	282.11	400.00
Subtotal Instruction	9,901,821.73	9,948,854.60	10,123,013.00
<i>Support Sources</i>			
210 000 Pupil Services	726,625.45	732,177.46	704,227.00
220 000 Instructional Staff Services	1,593,574.17	1,767,191.06	1,821,354.00
230 000 General Administration	555,094.53	539,824.04	537,200.00
240 000 School Building Administration	1,394,793.69	1,571,495.21	1,561,256.00
250 000 Business Administration	4,974,643.08	4,419,402.19	4,786,496.00
260 000 Central Services	167,262.88	167,082.90	170,488.00
270 000 Insurance & Judgments	155,378.82	175,495.29	175,606.00
280 000 Debt Services	65,227.10	88,766.40	89,925.00
290 000 Other Support Services	1,203,847.25	901,195.22	928,916.00

Subtotal Support Sources	10,836,446.97	10,362,629.77	10,775,468.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	2,183,203.54	2,329,783.31	2,370,863.00
430 000 Instructional Service Payments	691,560.01	804,502.52	886,760.00
490 000 Other Non-Program Transactions	1,934.50	266.36	0.00
Subtotal Non-Program Transactions	2,876,698.05	3,134,552.19	3,257,623.00
TOTAL EXPENDITURES & OTHER FINANCING USES	23,614,966.75	23,446,036.56	24,156,104.00

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 2022-2023	Unaudited 2023-2024	Budget 2024-2025
900 000 Beginning Fund Balance	502,317.63	442,610.92	412,215.38
900 000 Ending Fund Balance	442,610.92	412,215.38	397,215.38
REVENUES & OTHER FINANCING SOURCES	316,333.40	286,155.11	286,000.00
100 000 Instruction	258,540.30	201,897.20	200,000.00
200 000 Support Services	14,949.81	25,603.46	11,000.00
400 000 Non-Program Transactions	102,550.00	89,049.99	90,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	376,040.11	316,550.65	301,000.00



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 2022-2023	Unaudited 2023-2024	Budget 2024-2025
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	2,033,203.54	2,329,783.31	2,270,863.00
<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	24,000.00	0.00	0.00
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	24,000.00	0.00	0.00
<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	28,577.25	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	125,026.54	187,441.25	150,000.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	153,603.79	187,441.25	150,000.00
<i>State Sources</i>			
610 State Aid -- Categorical	923,748.53	1,040,110.00	1,172,000.00
620 State Aid -- General	68,626.00	78,871.00	60,000.00
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	3,821.64	0.00	0.00
Subtotal State Sources	996,196.17	1,118,981.00	1,232,000.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	419,459.30	296,704.68	299,860.00
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	419,459.30	296,704.68	299,860.00
<i>Other Financing Sources</i>	0.00	0.00	0.00
860 Compensation, Fixed Assets	7,850.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	7,850.00	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	3,634,312.80	3,932,910.24	3,952,723.00
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	2,837,421.12	3,034,954.91	3,003,820.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	2,837,421.12	3,034,954.91	3,003,820.00
<i>Support Sources</i>			
210 000 Pupil Services	442,659.54	469,934.18	511,989.00
220 000 Instructional Staff Services	195,472.98	210,622.97	236,743.00
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	91,761.41	130,175.23	127,240.00
260 000 Central Services	1,199.23	0.00	8,731.00
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	731,093.16	810,732.38	884,703.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	65,798.52	87,222.95	64,200.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	65,798.52	87,222.95	64,200.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,634,312.80	3,932,910.24	3,952,723.00

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 2022-2023	Unaudited 2023-2024	Budget 2024-2025
900 000 Beginning Fund Balance	72,817.70	41,871.77	7,572.18
900 000 ENDING FUND BALANCES	41,871.77	7,572.18	7,572.18
TOTAL REVENUES & OTHER FINANCING SOURCES	2,557,134.00	2,559,816.00	73,407.00
281 000 Long-Term Capital Debt	2,588,079.93	2,594,115.59	73,407.00
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	2,588,079.93	2,594,115.59	73,407.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

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 was prohibited from removing money deposited into Fund 46 for a period of five years. Therefore, the funds were 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 2022-2023	Unaudited 2023-2024	Budget 2024-2025
900 000 Beginning Fund Balance	718,396.50	885,470.16	874,983.20
900 000 Ending Fund Balance	885,470.16	874,983.20	898,983.20
TOTAL REVENUES & OTHER FINANCING SOURCES	172,633.63	45,082.65	124,000.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	5,559.97	55,569.61	100,000.00
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	5,559.97	55,569.61	100,000.00



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 2022-2023	Unaudited 2023-2024	Budget 2024-2025
900 000 Beginning Fund Balance	379,006.40	318,230.39	274,942.69
900 000 ENDING FUND BALANCE	318,230.39	274,942.69	199,428.69
TOTAL REVENUES & OTHER FINANCING SOURCES	869,549.46	966,796.96	931,900.00
200 000 Support Services	930,325.47	1,010,084.66	1,007,414.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	930,325.47	1,010,084.66	1,007,414.00

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 and currently include; Circuit Breaker, HIIT/X-FIT, Total Body Xtreme, Total Body Senior, Rhythm Weights, Powerbeats, and yoga classes. In 2022-23 the district completed a major update to the facility.

COMMUNITY SERVICE FUND (FUND 80)	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
900 000 Beginning Fund Balance	231,898.52	168,377.22	190,156.92
900 000 ENDING FUND BALANCE	168,377.22	190,156.92	185,526.92
TOTAL REVENUES & OTHER FINANCING SOURCES	165,548.57	167,795.62	160,450.00
200 000 Support Services	104,504.03	5,199.97	7,000.00
300 000 Community Services	124,565.84	140,815.95	158,080.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	229,069.87	146,015.92	165,080.00



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 2022-2023	Unaudited 2023-2024	Budget 2024-2025
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 2022-2023	Unaudited 2023-2024	Budget 2024-2025
GROSS TOTAL REVENUE - ALL FUNDS	31,378,354.90	31,501,283.23	29,755,728.00
Interfund Transfers (Source 100) - ALL FUNDS	2,183,203.54	2,329,783.31	2,370,863.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	29,195,151.36	29,171,499.92	27,384,865.00
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR	9.15%	-0.08%	-6.12%

2024-2025 Proposed Tax Levy

In summary, the Northland Pines School District is proposing the budget above, which includes \$19,367,023 from its local tax payers. The mill rate estimate is calculated below.



Based on best assumptions, it is estimated taxpayers will pay about \$3.33 for every \$1,000 of real estate value, as assessed by the local assessor, to the Northland Pines School District for the 2024-25 school year. The final mill rate will be set by the Board of Education at October 28, 2024 regular board meeting.

Property Value	Est Mill Rate / Thousand	Tax Paid to Northland Pines
\$300,000	\$3.33223 x 300	\$1,000
\$200,000	\$3.33223 x 200	\$666
\$100,000	\$3.33223 x 100	\$333

PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2022-2023	Unaudited 2023-2024	Budget 2024-2025
General Fund	18,016,457.00	18,763,690.00	19,203,616.00
Referendum Debt Service Fund	2,479,540.00	2,484,300.00	0.00
Non-Referendum Debt Service Fund	77,594.00	75,516.00	73,407.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	105,000.00	90,000.00	90,000.00
TOTAL SCHOOL LEVY	20,678,591.00	21,413,506.00	19,367,023.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR	0.66%	3.55%	-9.56%
MILL RATE	4.58559	4.05107	3.33223

Property Value, Levy & Mill Rate History

School Year	Equalized Property Value	Ref Approved Debt	Total Levy	Tax Rate per \$1,000	Tax Rate % Change
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	5,285,886,702	2,484,300	21,413,506	4.05107	-11.66%
2024-25 Est	5,812,036,949	0	19,367,023	3.33223	-17.74%

Lowest K-12 Districts	2023-24 Mill Rate	Highest K-12 District	2023-24 Mill Rate
Drummond	\$2.21	Gresham	\$14.50
Gibraltar Area	\$2.74	Shorewood	\$12.35
Northwood	\$2.98	Johnson Creek	\$11.58
Webster	\$3.39	Cambria-Friesland	\$11.35
Washington	\$3.49	Goodman-Armst.	\$11.30
Mercer	\$3.72		
Green Lake	\$3.87	State K-12 Ave (368)	\$7.22
Beloit	\$3.96		
Northland Pines	\$4.05		
Phelps	\$4.06		



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

