

2022 – 2023
Budget Hearing/Annual Meeting
School District of North Fond du Lac
October 17th, 2022
7:00 pm



Welcome to the Annual Meeting

Welcome to the Annual Meeting of the School District of North Fond du Lac. The annual meeting plays a special role in the governance of the school district. Electors in the district have special powers reserved to them as a body at the Annual Meeting. State statutes set forth the basic requirements for holding the Annual Meeting and outline the powers of the electors at the Annual Meeting. (Wisconsin Statutes 120.08, 120.09, 120.10, 120.11)

The Annual Meeting provides district residents with an opportunity to focus their attention and comments on the operation of the school district. Electors should also note that the Board of Education, at each regularly scheduled meeting, has a place on the agenda for community communications. One need not wait, however, until the Annual Meeting or a regular meeting to discuss matters with the Board of Education. Individual board members are always available for discussions.

Even though specific powers are granted to the Annual Meeting, the powers of the Annual Meeting for action are also limited. The school board is charged by the statute with the care, control, and management of the property and affairs of the school district. The electors, for example, do not have the power at the budget hearing to amend the budget as proposed, nor to approve or disapprove such budget. That responsibility remains with the school board.

The Board of Education and school administration have outlined the necessary action at the Annual Meeting required by statute. Other matters may come up for action under new business and votes may be taken; however, the action is advisory only upon the Board of Education. As elected members from the electorate, the board hears points of view prior to implementing or changing school policy; however, they have the final responsibility to operate and manage the schools.

Our Vision...

**Working Together For The Success
Of All**

Our Mission...

**Every child graduates life,
career, and college ready**



Our Goals...

Promote a **Happy Culture** for ALL

Maximize **Student Learning** in Literacy for ALL

Provide **High Quality Instruction** for ALL

Members of the Board of Education

Stephen Hock – President

shock@nfdlschools.org

Jonathan Goeckerman – Vice President

jgoeckerman@nfdlschools.org

Vickie Goldapske – clerk

vgoldapske@nfdlschools.org

Rick Mathy – Treasurer

rmathy@nfdlschools.org

Terrence Jaeger- Member

tjaeger@nfdlschools.org

Administrative Staff

District Administration

Superintendent	Dr. Matthew Mineau	mmineau@nfdlschools.org	920-929-3750
Director of Business Services	Maria Putzer	mputzer@nfdlschools.org	920-929-3750
Director of Student Services	Christine Schultz	cschultz@nfdlschools.org	920-929-3750
Director of Buildings & Grounds	Dave Mand	dmand@nfdlschools.org	920-929-3750
Director of Teaching & Learning	Adam Broten	abroten@nfdlschools.org	920-929-3750
Director of Activities	Jake Dostalek	jdostalek@nfdlschools.org	920-929-3740
Director of Technology	Ivan Esquivel	iesquivel@nfdlschools.org	920-929-3740

School Administration

Horace Mann High School	Samantha McGill-Freimund	sfreimund@nfdlschools.org	920-929-3740
Bessie Allen Middle School	Michael Gonzalez	mgonzalez@nfdlschools.org	920-929-3754
Friendship Learning Center	Lauren Biolo	lbiolo@nfdlschools.org	920-929-3757
Friendship Learning Center	Brad Reinke	breinke@nfdlschools.org	920-929-3757
Treffert Charter School	Tiffany Dolan	tdolan@nfdlschools.org	920-929-3750

Explanation of Funds

GENERAL FUND (FUND 10) The General Fund is used to account for all financial transactions relating to the district's current operations. The General Fund is the fund into which most tax and aid receipts are received and from which most of the operating expenses are paid.

SPECIAL PROJECT FUNDS (FUNDS 21, 27) Fund 21 is used to account for gifts and donations from private parties. Fund 27 is used to account for special education and related services funded wholly or in part with state or federal special education aid.

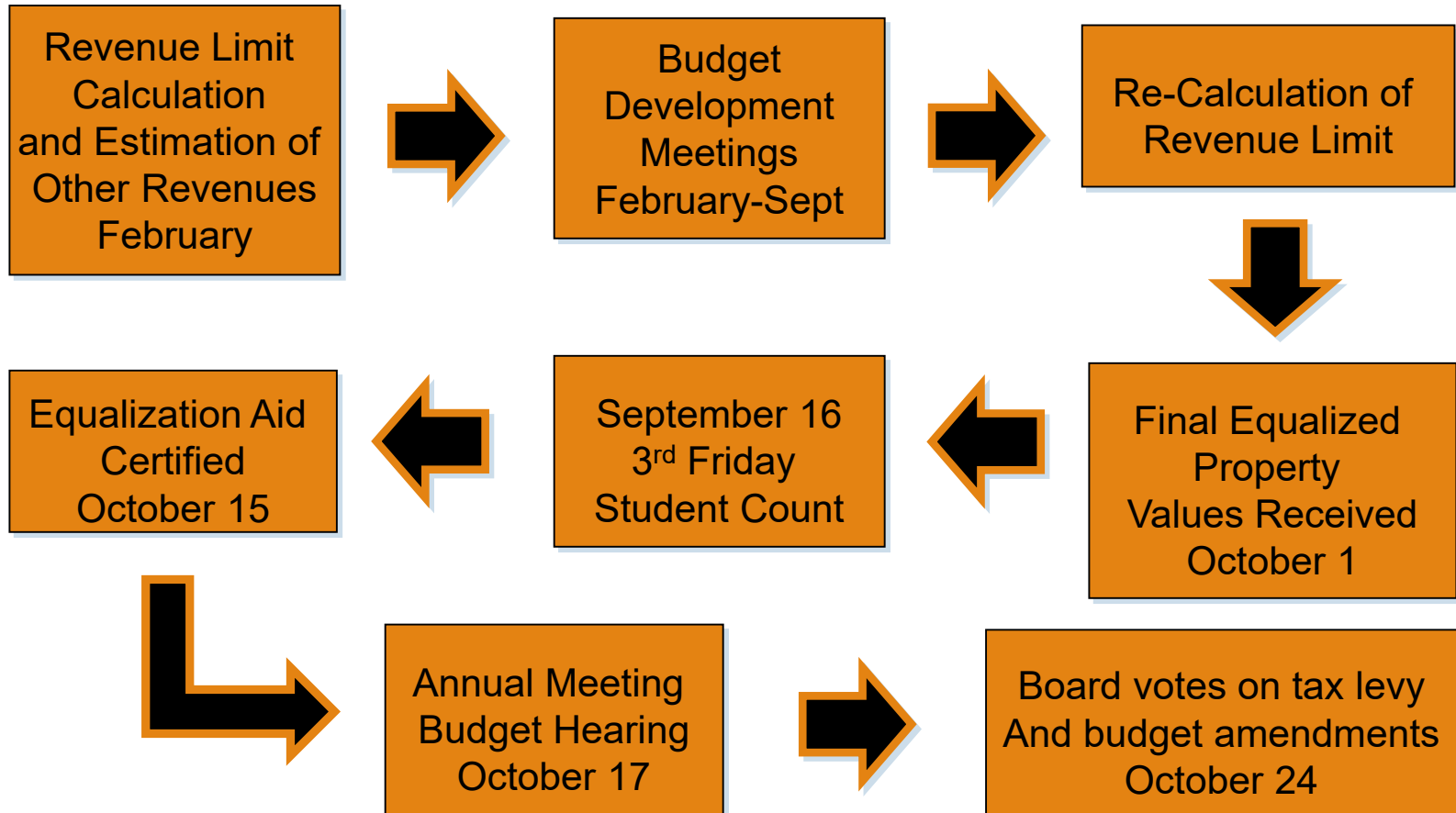
DEBT SERVICE FUND (FUNDS 38, 39) These funds are used for recording transactions related to repayment of promissory notes, bonds, and state trust fund loans.

CAPITAL PROJECTS FUND (FUND 46, 49) These funds are used to report capital project fund activities, including referenda activity.

FOOD SERVICE FUND (FUND 50) All revenues and expenditures related to pupil food service activities are recorded in this fund.

COMMUNITY SERVICE FUND (FUND 80) This fund is used to account for activities such as community recreation programs and athletic programs and services outside regular curricular and extracurricular programs which have the primary function of serving the community. Access to these programs is not limited to pupils enrolled in the district's educational programs.

Budget Process Overview



PLEASE KEEP IN MIND...

Estimates based on most accurate information we have to date.

Data will change prior to formal adoption of budget on October 24th

Calculating our Revenue Limit and equalization aid

STATE-CONTROLLED AND DICTATED FIGURES



Revenue Limits

Became Effective in 1993

Limits the revenue a district is entitled to receive from **general state aid** and the **local tax levy**

Limits Revenue for:

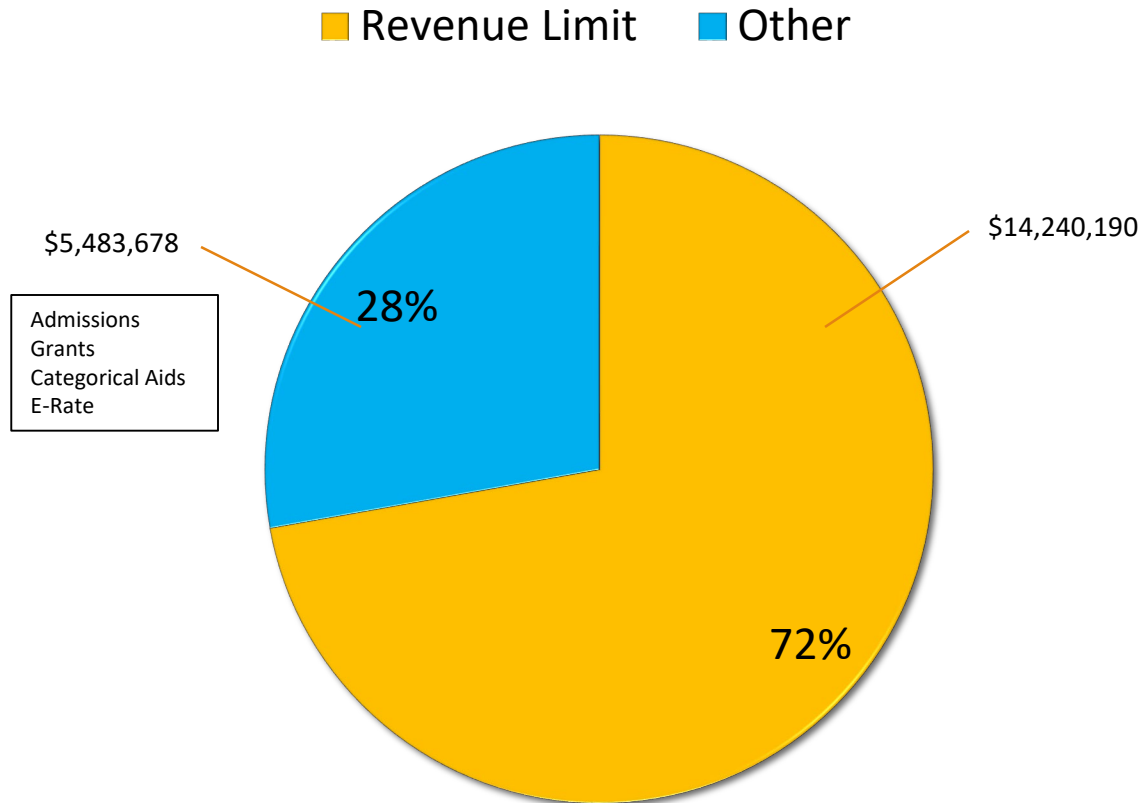
- **Fund 10 (general fund)**
- **Fund 38 (non-referendum debt)**

Driven by District Membership (FTE)

FD 10

Revenue Limit Revenue

Why is it so important?



General Fund Revenue Comparison

Equalization Aid

Distributed on Property Wealth / Member



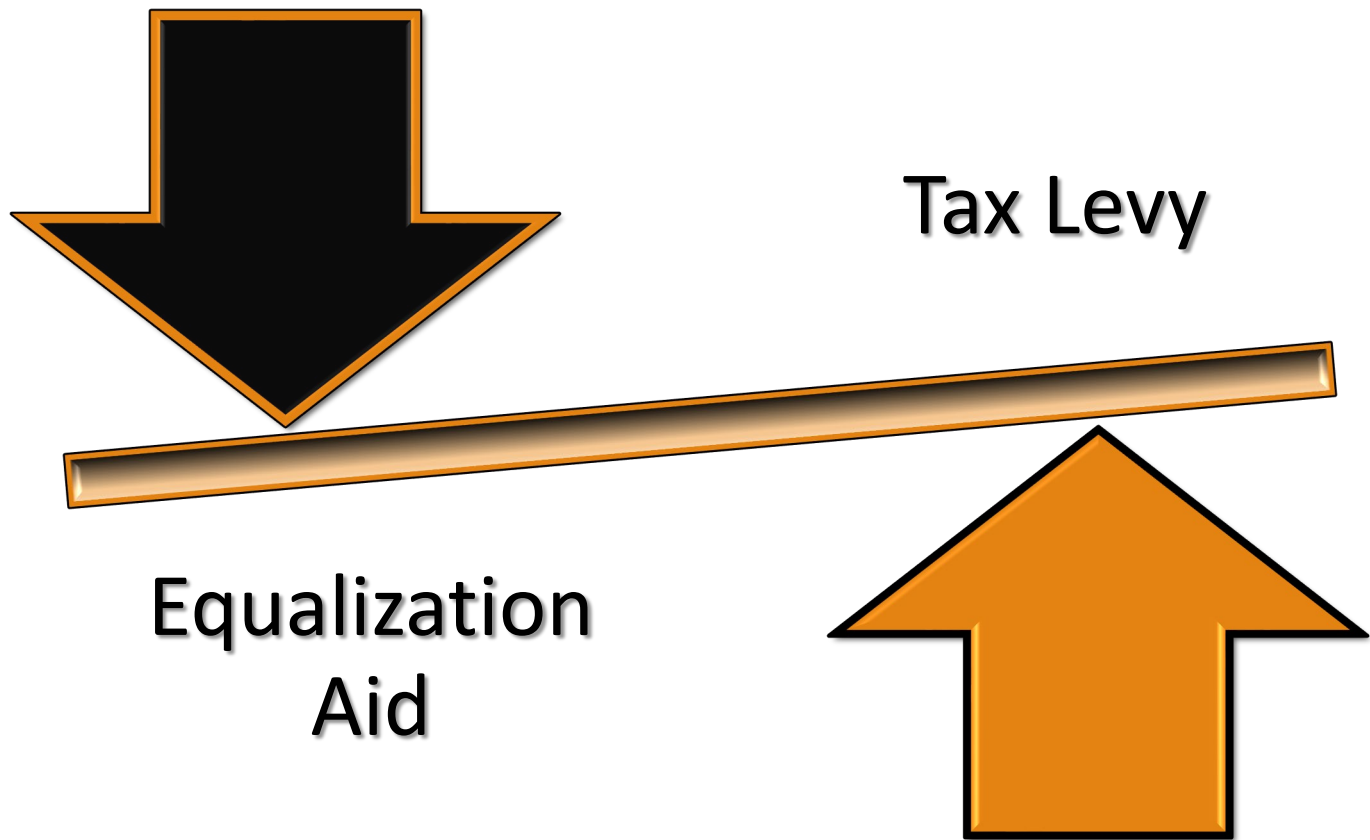
Local Factors :

- Pupil Membership (FTE)
- Tax base (equalized value)

State Factors:

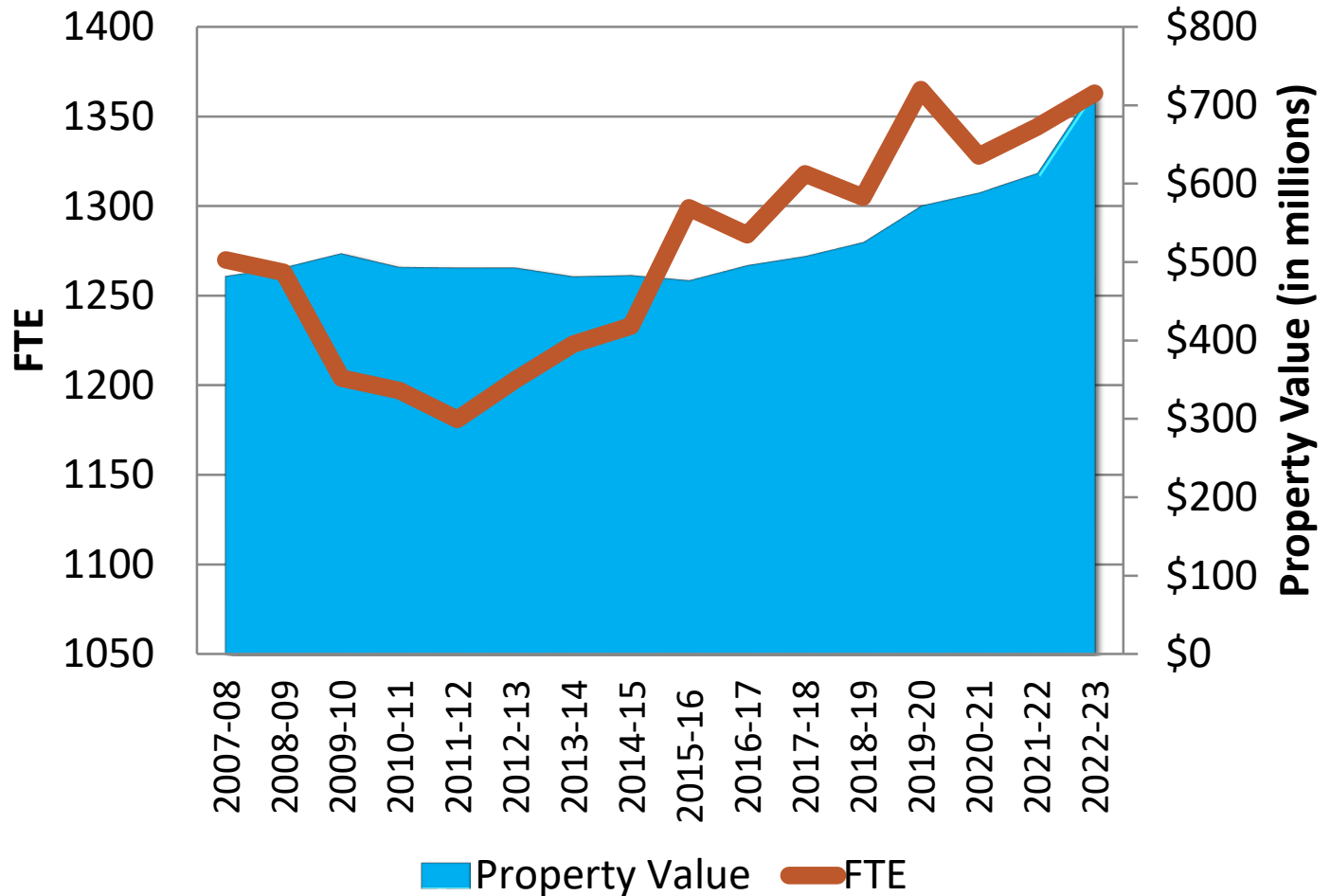
- 3 Tier formula
- Guarantees
- Ceilings

Equalization Aid Impact

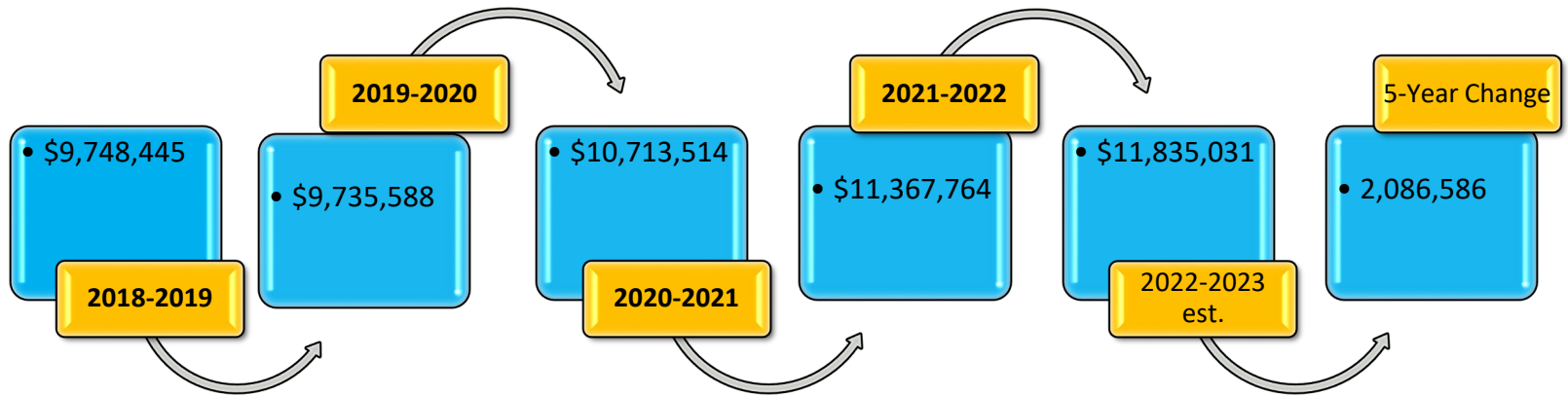


Equalization Aid

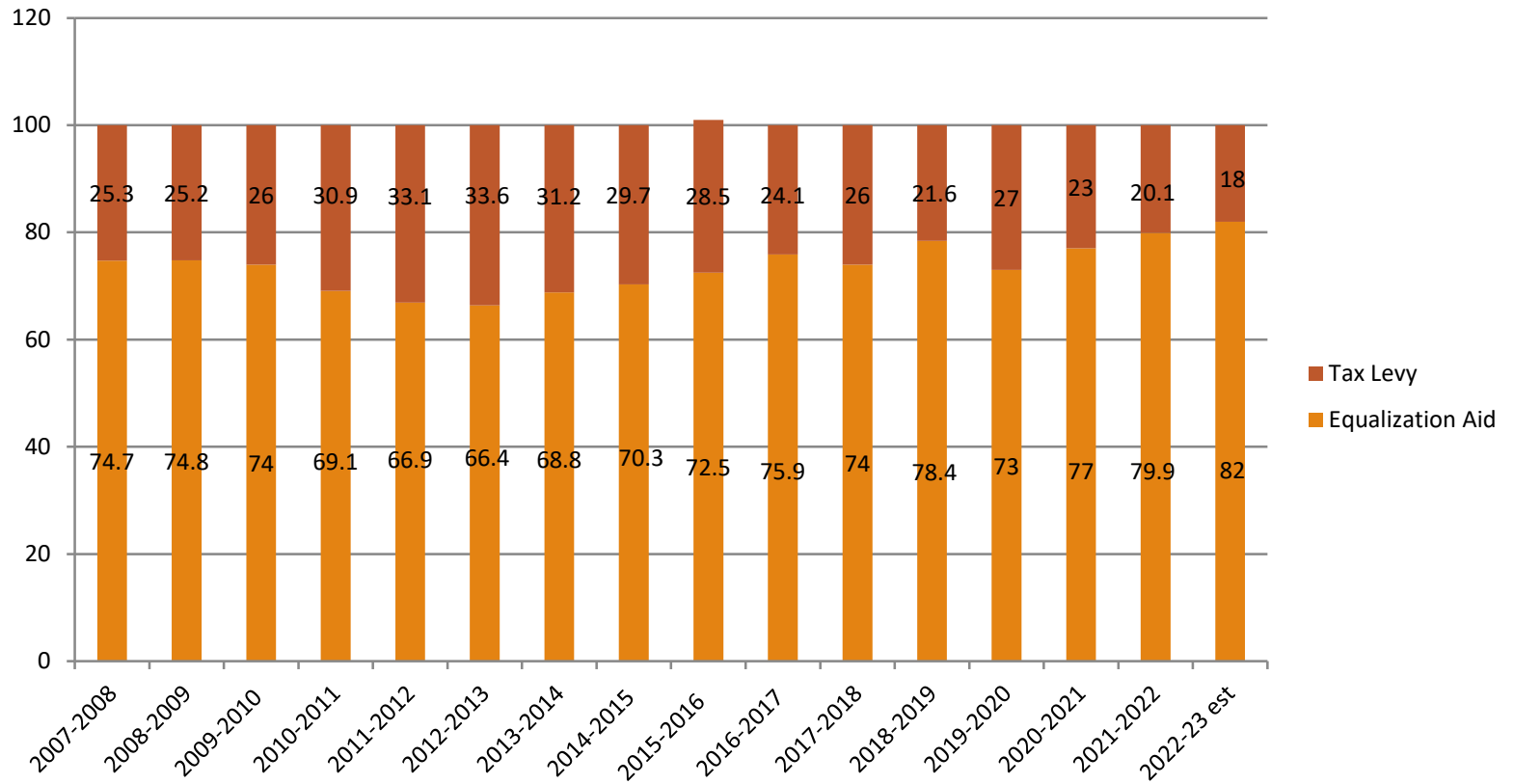
Historical Property Value & FTE



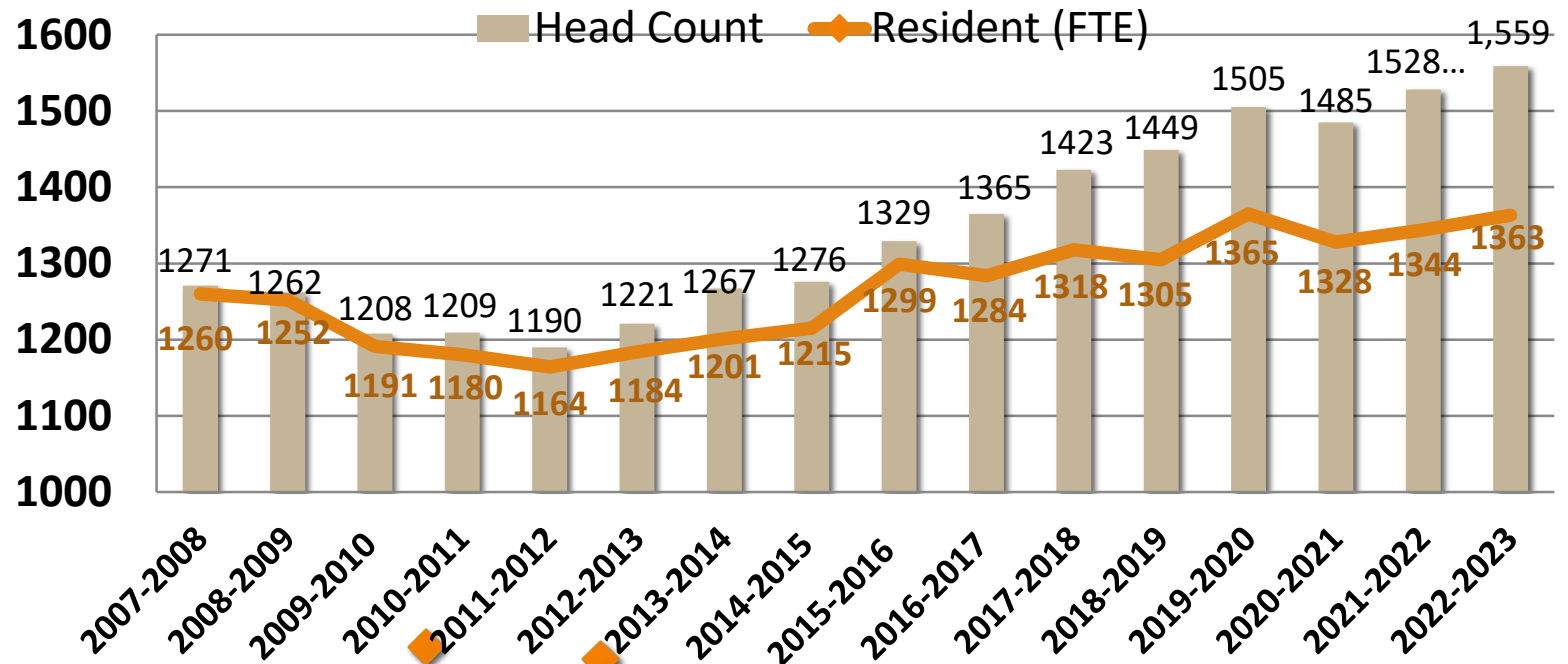
Equalization Aid Comparison



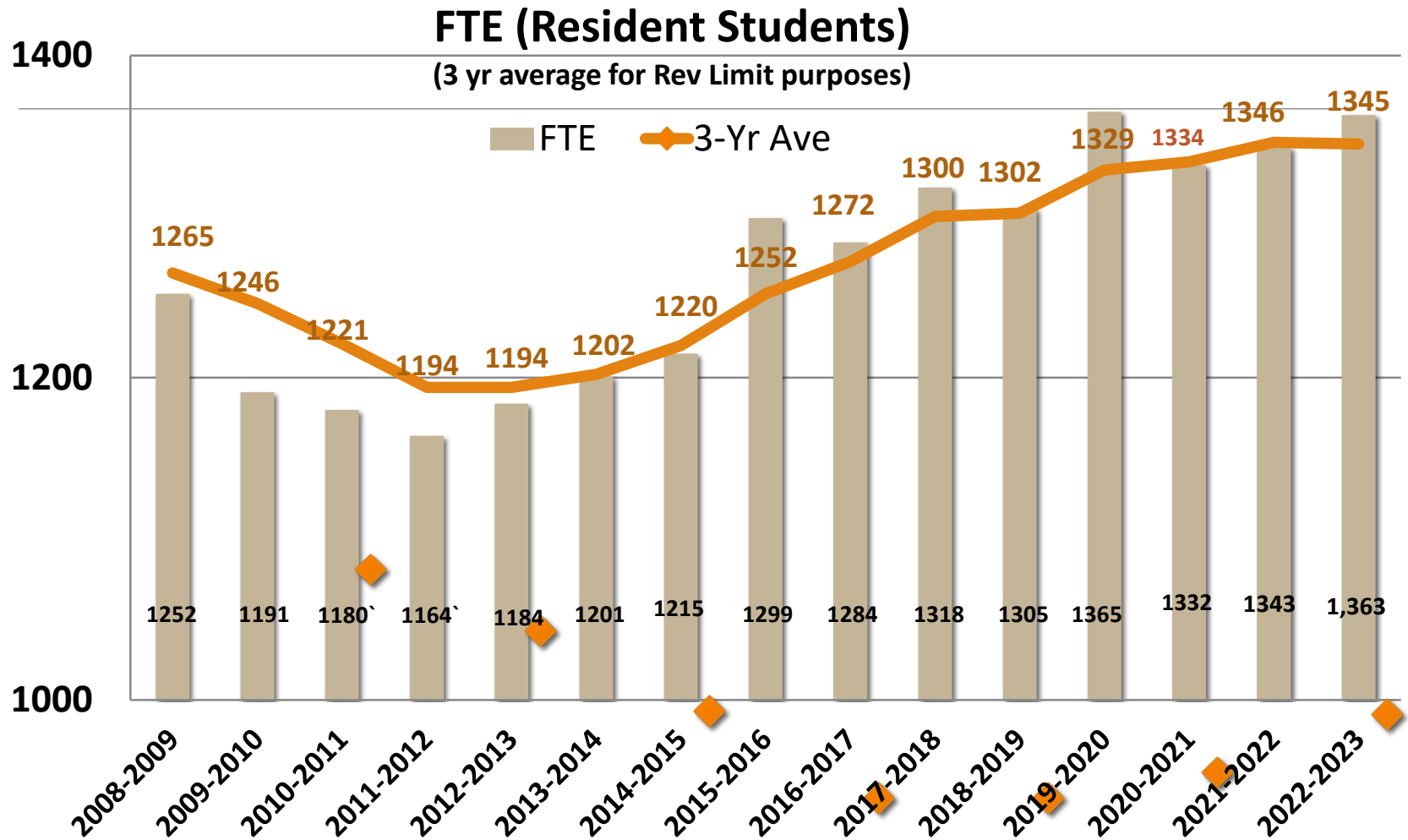
Revenue Limit = Equalized Aid + Tax Levy



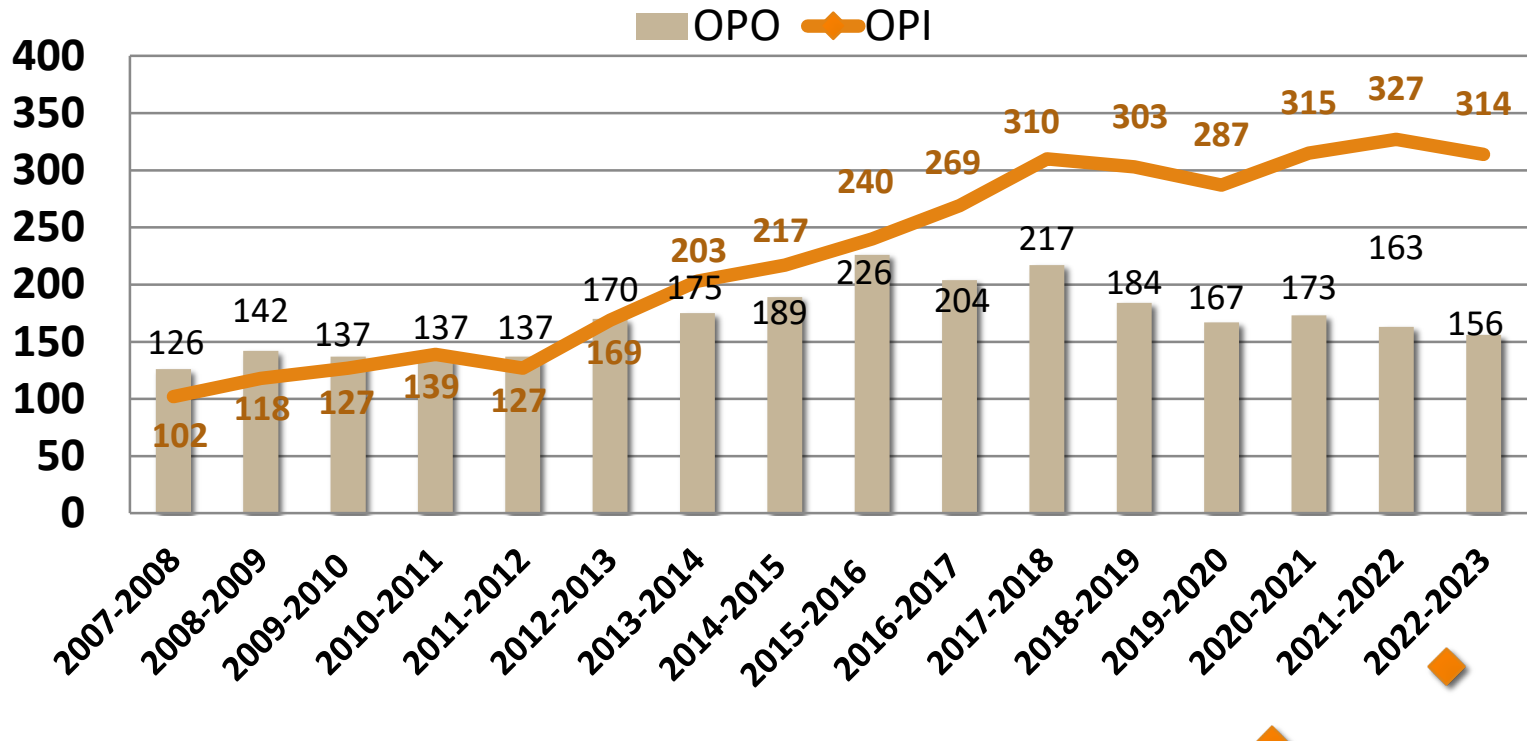
Resident Students vs Head Count



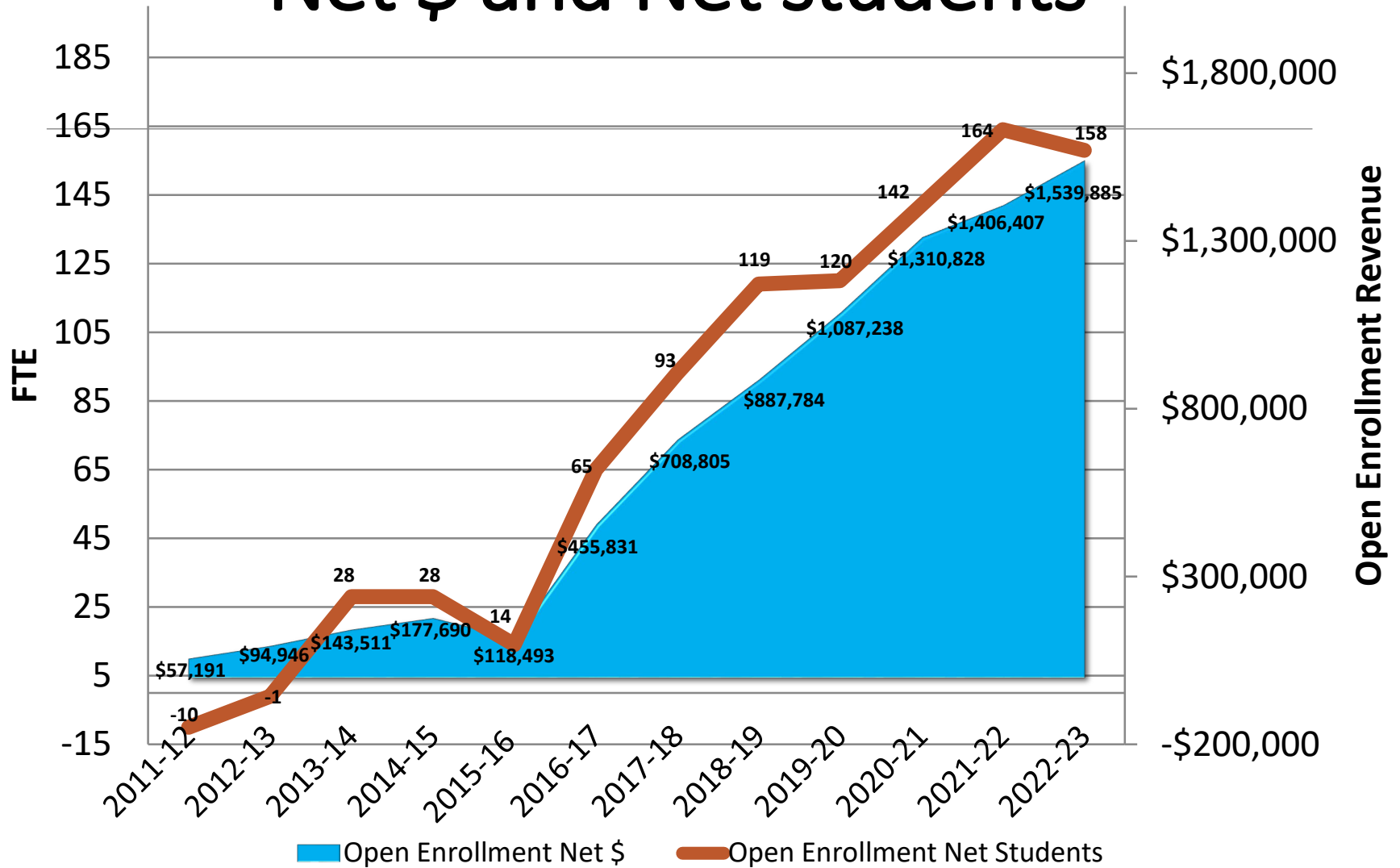
FTE Comparison



Open Enrolled In vs Out



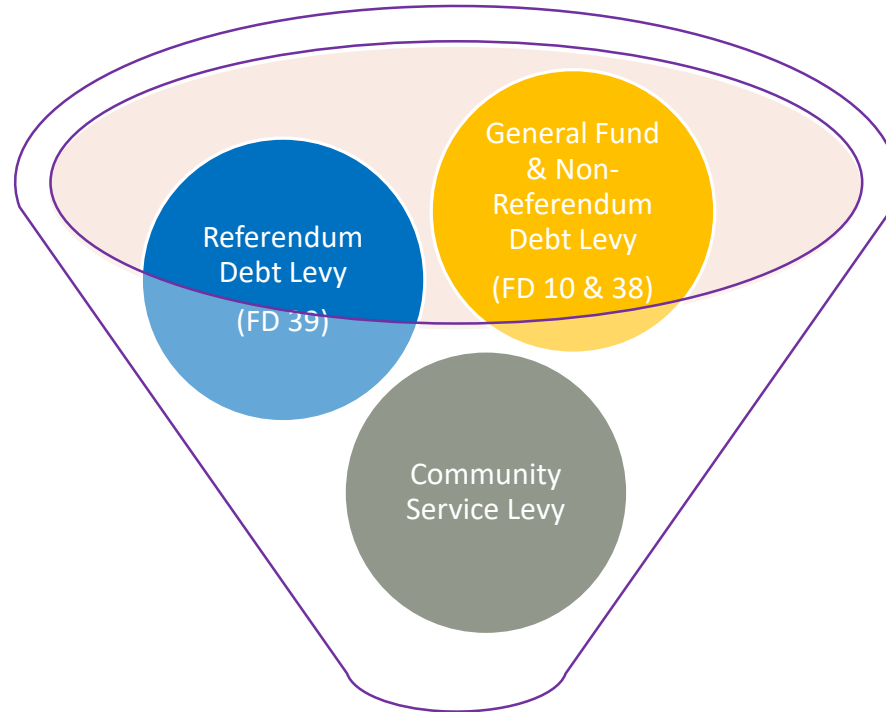
Open Enrollment Net \$ and Net students



Calculating our total school-based mill rate



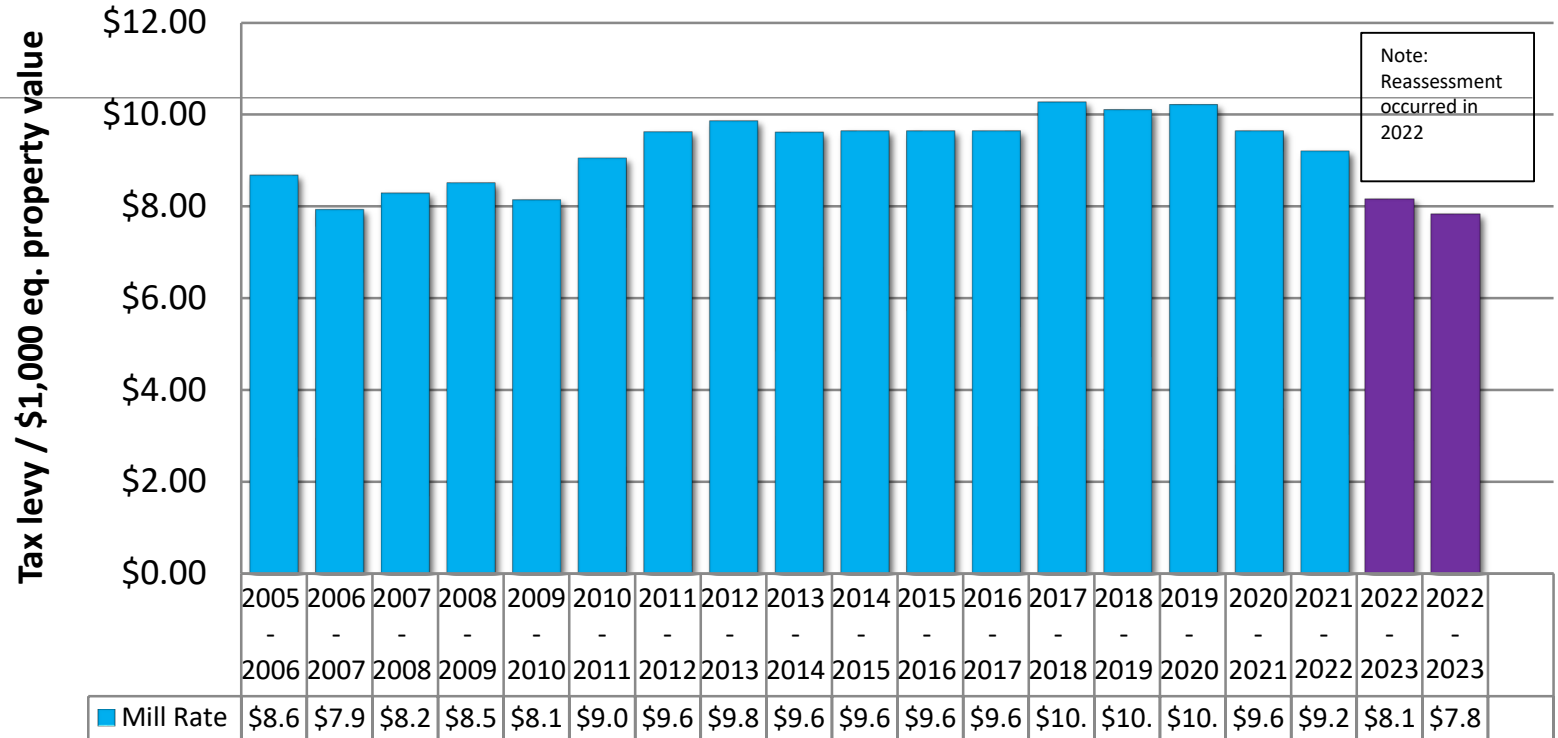
Total School Based Tax Levy



=

School-Based Total Tax Levy

Mill Rate History

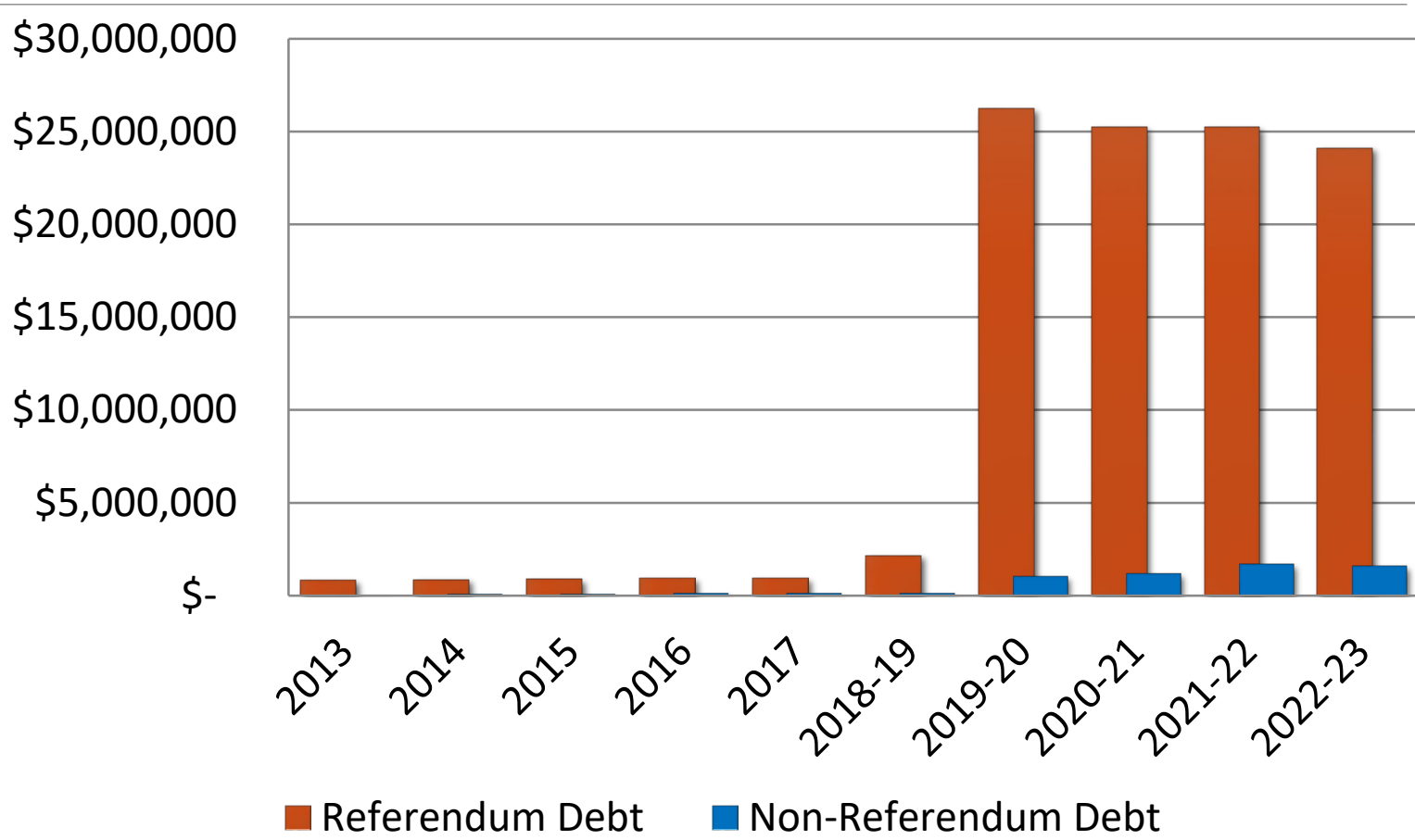


	21-22	22-23	22-23	%Change	Change
FD 10 (General)	4.04	3.87	2.77	-4.21/-31.44	-0.17/-1.27
FD 38 (Non Referendum Debt)	0.49	.53	.53	8.16	0.04
FD 39 (Referendum Debt)	4.47	3.36	4.14	-24.83/-13.14	-1.11/- .33
FD 80 (Community Service)	0.20	.39	.39	95.00	0.19
Total	9.20	8.15	7.83	-11.41/-14.89	-1.05/-1.37

Equalized Values by Municipalities 2022

Municipality	Total Equalized Value – 2022	Total Equalized Value - 2021	Percent of Total Equalized Value	Percent Change
C. Fond Du Lac	\$94,946,029	82,205,853	13.11	15.5
T. Eldorado	\$13,052,172	11,651,252	1.8	12.02
T. Fond Du Lac	\$111,653,441	96,866,243	15.42	15.27
T. Friendship	\$226,124,100	195,517,000	31.23	16.54
T. Lamartine	\$14,348,730	12,781,663	1.98	12.26
V. North Fond Du Lac	\$263,907,200	210,963,100	36.46	25.1
Total:	\$724,031,672	609,985,111	100%	18.12

Calendar Year Debt Payments Funds 38 & 39



Community Service Fund 80

Established for the School District of North Fond du Lac in 2011.

DPI Criteria

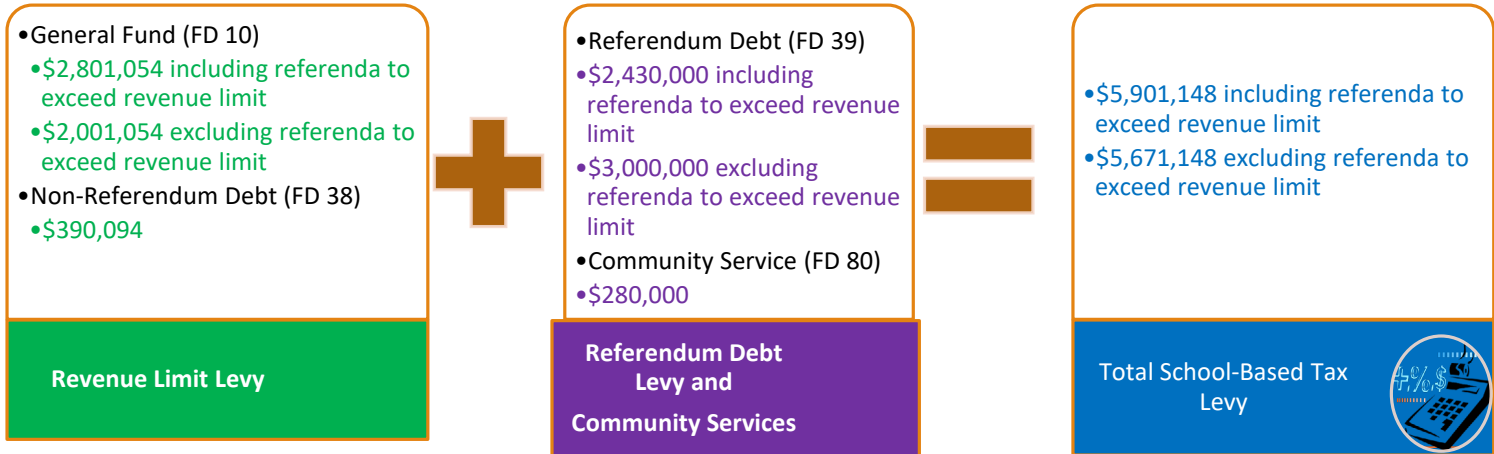
- Available to general public
- Direct costs associated with operating the programs that are funded either through user fees or a direct tax levy
- Programs are not part of the curricular or extra-curricular program




Community Service Fund 80

- Middle School Sports \$69,792
- Mental Health Navigator \$23,549
- Oriole Zone \$100,000
- Theater workers Salary & Fringe \$13,056
- Cost of movie rental, concessions, supplies \$4,315
- Police Liaison Officer \$64,326

Total Estimated School Based Tax Levy



•\$8.15/ \$1,000 (or \$815/\$100,000) including referenda to exceed revenue limit
 •\$7.83/\$1,000 (or \$783/\$100,000) excluding referenda to exceed revenue limit
 •Based on July 1 Aid Estimate data. Will be updated with new data from DPI after 10/15/22.

Mill Rate Impact 

School District of
North Fond du Lac
2022-2023
Preliminary Budget



2022-23 Budget Highlights

Revenue Assumptions

- \$0 new revenue from State per the Governor's biennial budget

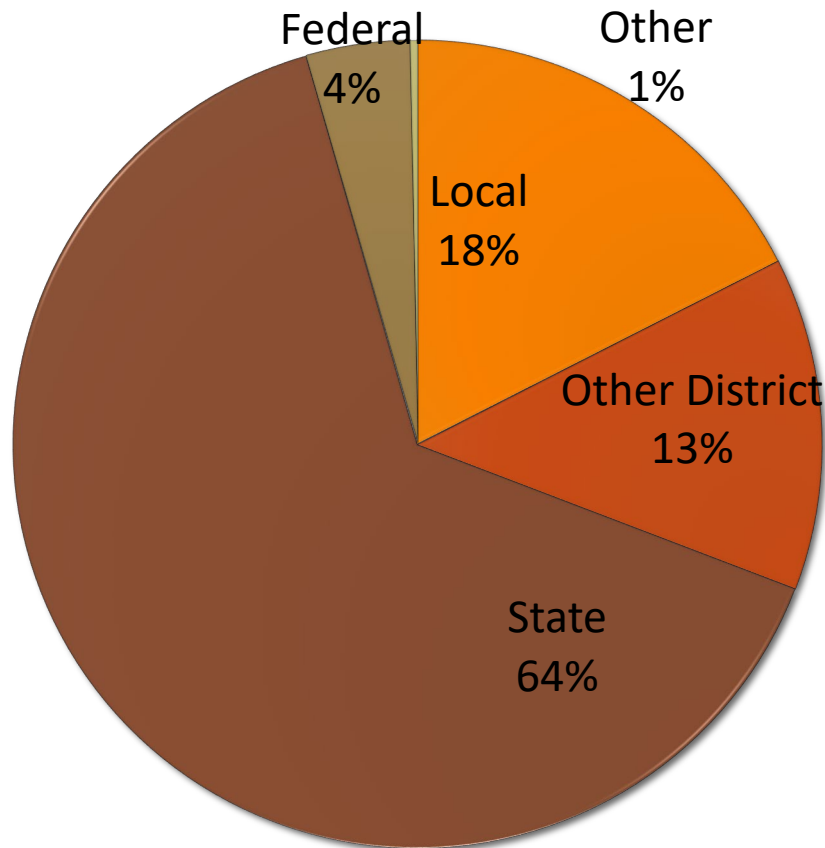
Expenditure Assumptions

- Increase in health insurance premiums 10%
- 75% HRA usage

Fund Balance

- Conservative budgeting philosophy using past trends
- Projecting deficit of \$101,293 including referenda to exceed revenue limit resulting in ending fund balance of 18%
- Projected deficit of \$901,293 excluding referenda to exceed revenue limit resulting in ending fund balance of 14%
- Need to continue to monitor and add to Fund Balance annually
 - Affects future:
 - cash flow borrowing needs
 - bond ratings for referendum borrowings

2022-23 FD 10 Revenue by Source (Includes referenda to exceed revenue limit)

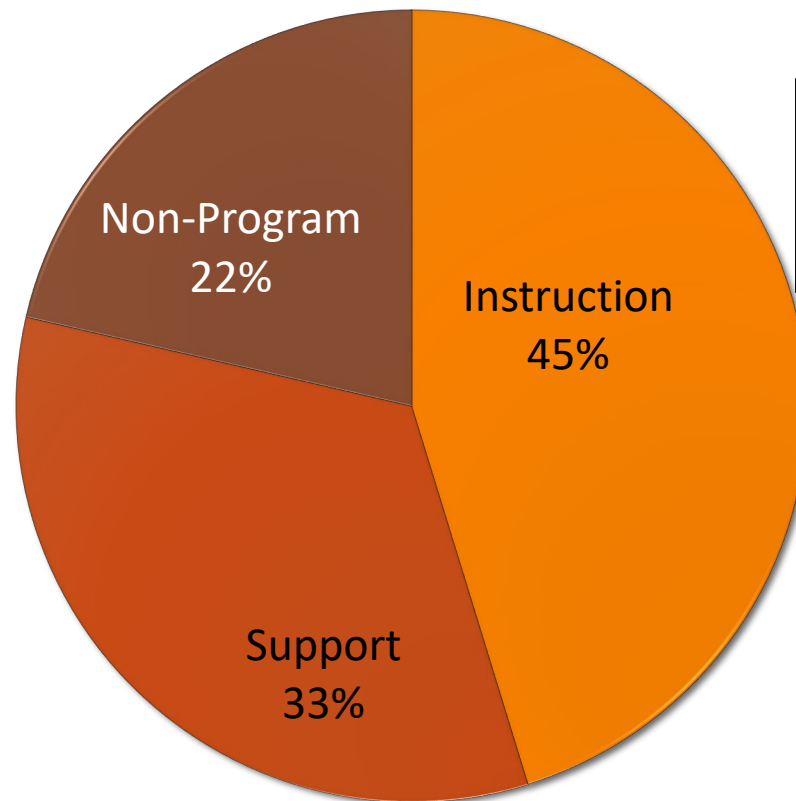


State: Equalization Aid, Grants, Categorical Aids
Fed: Grants
Local: Taxes, Admissions, Fees
Other District: Open Enrollment

FD 10

Expenditure by Function 22-23

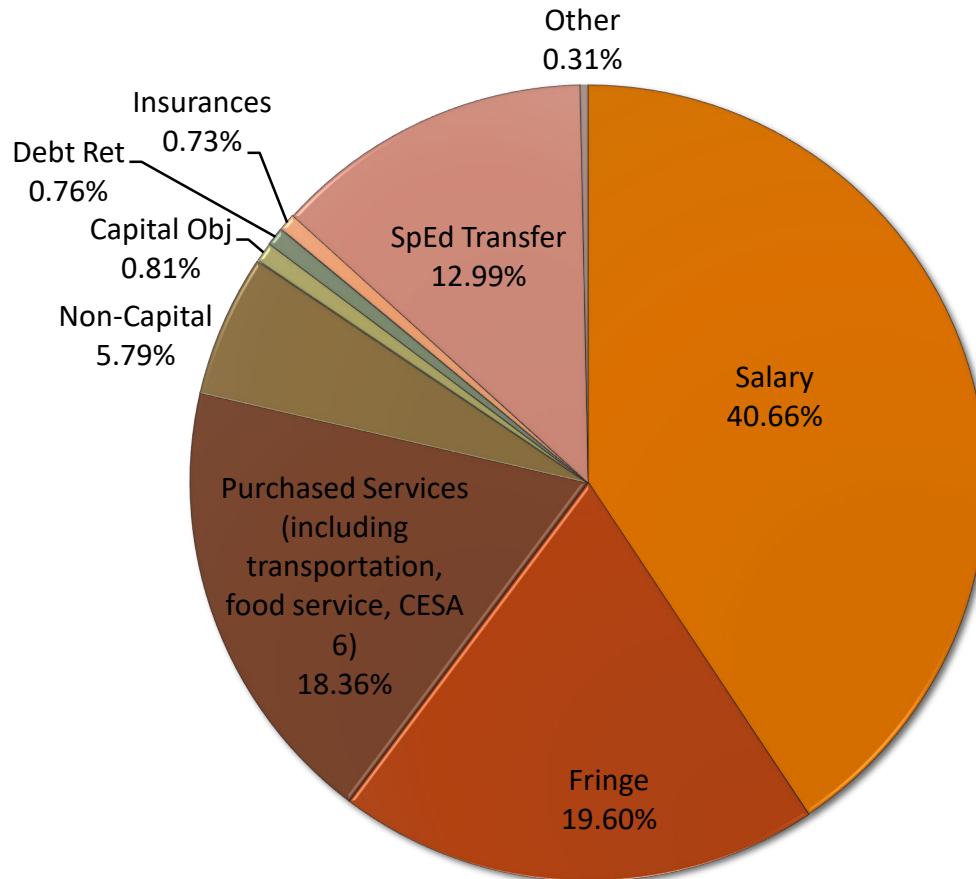
(who we're spending money on)



Support: All non-instructional except "non-program"
Non-Program: SpEd transfer, vouchers, Tuitions including Open Enrollment

FD 10 Expenditure by Object 22-23

(what we're spending money on)



Per Pupil Spending Comparison

	NFDL	STATE
2020-21	\$15,153	\$15,329
2019-20	\$14,224	\$14,259
2018-19	\$14,004	\$13,913
2017-18	\$13,336	\$13,505
2016-17	\$12,246	\$13,182
2015-16	\$11,766	\$12,942
2014-15	\$12,427	\$12,842

Per Pupil Comparative Revenue

	NFDL	STATE
2020-21	\$15,681	\$16,017
2019-20	\$14,718	\$14,737
2018-19	\$14,551	\$14,360
2017-18	\$13,480	\$13,760
2015-16	\$12,791	\$13,456
2014-15	\$11,793	\$13,137
2013-14	\$11,941	\$13,031

District Expenditure Comparison by Object

(All Funds)

BY OBJECT	2022-23 Projection	2021-22 Unaudited	Net \$ Change	% Change
SALARIES	\$ 11,055,301	\$10,580,008	\$ 475,293	4.49%
EMPLOYEE BENEFITS	\$ 5,661,659	\$ 5,521,816	\$ 139,843	2.53%
PURCHASED SERVICES	\$ 5,415,206	\$ 5,489,217	\$ -74,011	-1.35%
NON-CAPITAL OBJECTS	\$ 1,282,228	\$ 1,825,856	\$ -543,628	-29.77%
CAPITAL OBJECTS	\$ 179,000	\$ 222,208	\$ -43,208	-19.44%
DEBT RETIREMENT	\$2,419,494	\$ 2,383,307	\$ 36,187	1.52%
INSURANCES	\$ 149,099	\$ 126,174	\$ 22,925	18.17%
OPERATING TRANSFERS	\$ 2,660,248	\$ 2,684,869	\$ -24,621	-.92%
OTHER	\$ 64,155	\$ 52,678	\$ 11,477	21.79%
TOTAL	\$28,886,390	\$28,886,133	\$ 257	0%

Fund 10 Summary...

	2022-23 Projected (includes ref to exceed)	2021-22 Uaudited	Net \$ Change	% Change
Revenue Limit	\$15,176,180	\$14,240,190	\$935,990	6.57
State Aid	\$11,835,031	\$11,337,466	\$497,565	4.39
Tax Levy	\$5,901,148	5,640,621	\$260,527	4.62
Mill Rate	\$8.15	\$9.20	\$(1.05)	(11.41)
District Equalized Value	\$724,031,672	612,985,111	\$111,046,561	18.12
Student FTE	1,363	1,344	19	1.41
Open Enrollment In	314	327	-13	(3.98)
Open Enrollment Out	156	163	-7	(4.29)
Total Expenditures-General Account	\$20,381,363	\$20,120,841	\$260,522	1.29
Total Revenues-General Account	\$20,482,656	\$19,542,373	\$940,283	4.81
Fund Balance	18.0%	20%	NA	(10)
Net surplus/deficit	\$(101,293)	\$158,007	NA	NA

Contact Information



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Working Together for the Success of All