

Spooner Area School District

2024-2025

Annual School District Meeting & Budget Hearing



Monday, October 21, 2024

6:00 P.M.

Spooner High School Choir Room

801 Cty Hwy A
Spooner, WI 54801

SPOONER AREA SCHOOL DISTRICT

BOARD OF EDUCATION

April Election for Three-year Term. Take Office First Meeting in May.

<u>Board Member</u>	<u>Term Years</u>
Joe Weiss	2022-2025
Nathaniel Melton	2023-2026
Michelle Jepson	2023-2026
Andrew Melton	2024-2027
John Hedlund	2024-2027
Terry Asleson	2022-2025
Meagan Benson-Moreau	2023-2026

ADMINISTRATION

District Administrator – Dr. David Aslyn

Elementary School Principal – Chris Berghammer

Middle School Principal – Josh Fizel

High School Principal – Pete Schroeder

Director of Pupil Services – Tim Radke

Dean of Students -- Matthew Lucius

Athletic Director – Matthew Lucius

District Office, 801 Cty. Hwy. A, Spooner	Phone:	635-2171
	Fax:	635-7174
High School, 801 Cty. Hwy. A, Spooner	Phone:	635-2172
	Fax:	635-7074
Middle School, 750 Oak Street, Spooner	Phone:	635-2173
	Fax:	635-9621
Elementary School, 1821 Scribner Street, Spooner	Phone:	635-2174
	Fax:	635-7984

ANNUAL MEETING OF THE SPOONER AREA SCHOOL DISTRICT

Spooner High School Choir

Room

Spooner, Wisconsin

October 21, 2024

6:00 P.M.

MEETING AGENDA

1. Call to OrderJoe Weiss, President of the Board of Education
2. Pledge of Allegiance
3. Announcements

A. Board of Education members and terms.

Board of Education members in this district are elected in April.

<u>Board Member</u>	<u>Term Years</u>
Joe Weiss	2022-2025
Nathaniel Melton	2023-2026
Michelle Jepson	2023-2026
Andrew Melton	2024-2027
John Hedlund	2024-2027
Terry Asleson	2022-2025
Meagan Benson-Moreau	2023-2026

B. Each speaker addressing the chairperson should state his/her name and address for the record.

C. Participation in voting is restricted to district residents.

D. Voting Procedure.

E. Regular board meeting immediately following the Annual Meeting to adopt 2024-25 tax levy.

4. Election of Chairperson

5. Approval of Minutes from the Annual Meeting held on October 16, 2023.

6. New Business

A. Resolution A - To adopt the 2024-25 Tax Levy, *WI State Statute 120.10(6,7,8,9, 10,11)*

Operation	\$15,371,848
Debt Service	\$4,180,629
Community Service	<u>\$200,000</u>
Total	\$19,752,477

MEETING AGENDA (Cont.)

B. Resolution B - To establish salaries for School Board Members, *WI State Statute 120.10(3)*

<u>Current</u>	<u>Monthly</u>
Board President	\$200.00
Board Vice President	\$150.00
Board Clerk	\$150.00
Board Treasurer	\$150.00
Board Members	\$150.00

C. Resolution C - To authorize the reimbursement of board members for actual and necessary expenses incurred when traveling in performance of duties. *WI State Statute 120.10(4)*

Current - \$51.75/day plus actual expenses (out of district)

D. Resolution D - To authorize the Board of Education to set the 2025 Annual School District Meeting for Monday, October 20, 2025 at 6:00 P.M. in conjunction with the Regular Board Meeting at a location determined by the Board of Education and the Administration. *WI State Statute 120.08(1)*

7. Adjournment

Minutes of the Annual Meeting and Budget Hearing of the Spooner Area School District held on October 16, 2023 in the Spooner High School Choir Room.

Call to Order

Meagan Benson-Moreau, President of the Spooner Board of Education, called the meeting to order at 6:00 p.m. in accordance with the posted notice on October 5, 2023.

Pledge of Allegiance

Announcements

Meagan Benson-Moreau advised those in attendance that the Annual Meeting is a meeting of the Electors, giving them the power to vote and make motions. Each speaker addressing the chairperson should state his/her name and township of residence for the record. The board members' names and terms were announced.

Election of Chair

Meagan Benson-Moreau called for nominations for chairperson of the meeting.

The following person(s) were nominated to be chairperson:

Meagan Benson-Moreau nominated by David Aslyn (Town of Casey). Second by Marsha Scherz (Town of Casey).

Other nominations were called for three (3) times.

No other nominations

Motion carried by unanimous vote.

Minutes of the Annual Meeting held on October 17, 2022.

Michelle Jepson (City of Spooner) moved to approve the minutes of the October 17, 2022 Annual Meeting.

Second by Joe Weiss (Town of Beaverbrook).

Motion carried by unanimous vote.

Resolution A - To adopt the 2023-24 Tax Levy, WI State Statute 120.10(6,7,8,9,10,11)

Michelle Jepson (City of Spooner) moved to adopt the 2023-24 Tax Levy for a total of \$19,423,571.

Second by Marsha Scherz (Town of Casey).

Motion carried by majority hand vote. (12)

Resolution B - To establish salaries for School Board Members, WI State Statute 120.10(3)

Paul Johnson (City of Spooner) moved to adopt the resolution for salaries as presented.

Second by Michelle Jepson (City of Spooner).

Motion carried by majority hand vote. (13)

Resolution C - To authorize the reimbursement of Board Members for actual and necessary expenses incurred when traveling in performance of duties, WI State Statute 120.10(4)

Dennis Scherz (Town of Casey) made a motion to adopt as presented.

Second by David Aslyn (Town of Casey).

Motion carried by majority hand vote. (13)

Current - \$51.75/day and actual expenses (out of district)

Resolution D - To authorize the Board of Education to set the 2024 Annual School District

Meeting for Monday, October 21, 2024 at 6:00 P.M. in conjunction with the Regular Board Meeting at a location determined by the Board of Education and the Administration. WI State Statute 120.08(1)

Paul Johnson (City of Spooner) moved to approve the date as listed.

Second by Marsha Scherz (Town of Casey).

Motion carried by majority hand vote. (12)

Adjourn

Michelle Jepson (City of Spooner) moved to adjourn the meeting.

Second by Joe Weiss (Town of Beaverbrook).

Motion carried by majority hand vote. (13)

Meeting adjourned at 6:13 p.m.

Respectfully submitted,

Paul Johnson, Clerk
Spooner Board of Education

**SPOONER AREA SCHOOL DISTRICT
TREASURER'S REPORT
For The Year Ended June 30, 2024**

Revenues and Expenditures

Total revenues and transfers for the year ended June 30, 2024 were \$28,135,425 and total expenditures and transfers totaled \$25,870,285.

Cash and Investment Balances

General Fund	\$463,408
Gifts Fund	\$561,341
Special Education Fund	\$74,658
Non-Referendum Debt Fund	\$9,590
Referendum Approved Debt	\$4,055,076
Construction Fund	\$326,397
Capital Project Fund	\$458,107
Food Service Fund	\$280,483
Post-Employment Benefit Trust	\$438,929
Community Service Fund	<u>\$292,259</u>
	<u>\$6,960,248</u>

Receivables and Payables

Taxes receivable, other accounts receivable and prepaid expenses totaled \$8,294,851 on June 30, 2024. On that date, liabilities were \$1,408,093 for the year ended.

Long-term Indebtedness

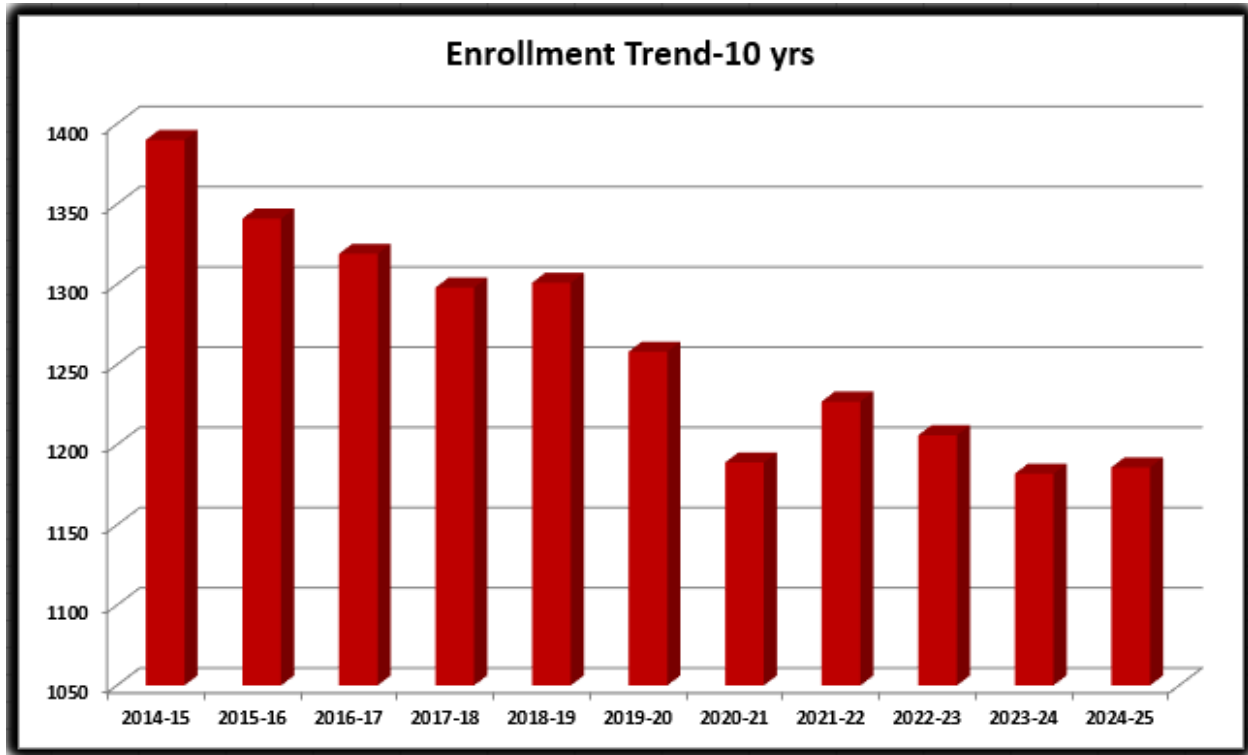
Long-term indebtedness of the District at June 30, 2024 totaled \$24,535,000. The debt accrues interest at the rate of 2.00% to 5.00% with the final payment due October 1, 2040.

Respectfully submitted,

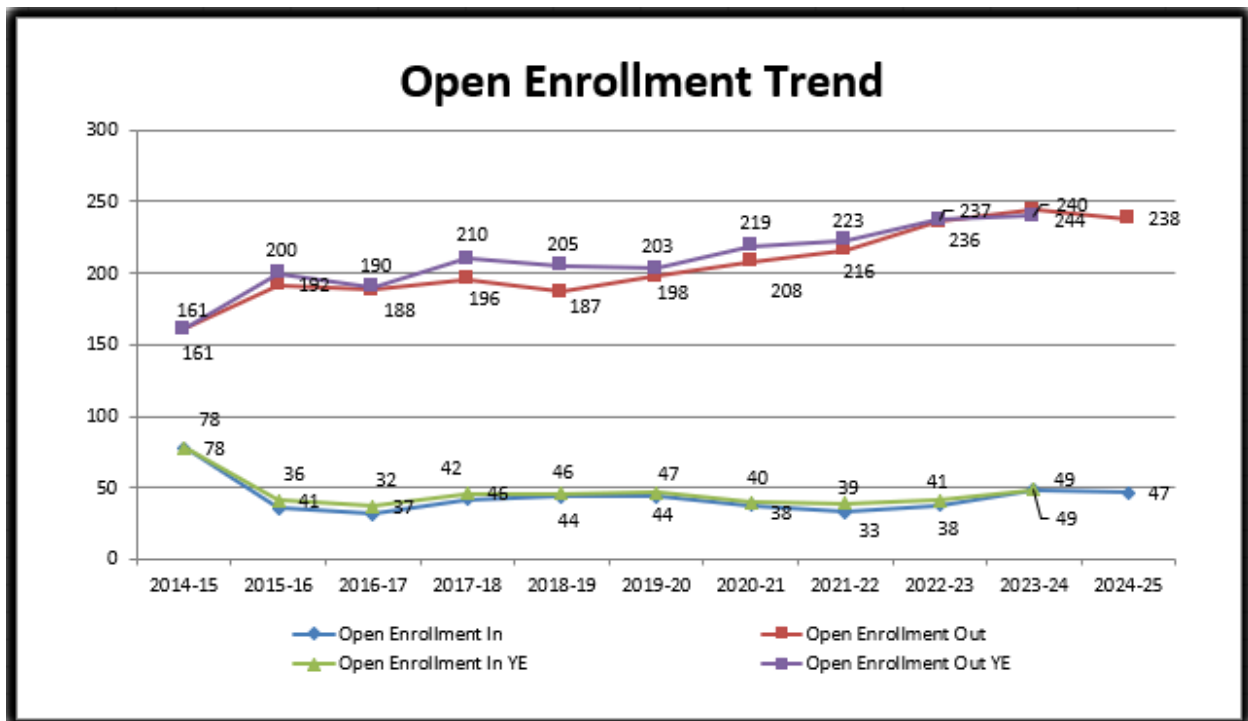
Andrew Melton, Treasurer
Spooner Area School District

Enrollment Data

A school district's enrollment is one of the driving factors when determining how much revenue a district will receive and how much of that revenue will come from the state. Every year, the district must analyze the student population trends in order to determine what the enrollment count will be for the upcoming year.



The open enrollment process includes the board determining the number of seats available based on class size and the district's ability to increase enrollment without increasing cost to the district.



Operating Budget

The School Board submits its recommended budget to the electors at a duly noticed Budget Hearing scheduled for no later than October 30th. After the Budget Hearing, the Board will adopt the budget for the coming year and set the tax levy at the Annual Meeting held directly after the Budget Hearing.

The District's fiscal year operates from July 1 – June 30.

- After the third Friday in September, the District will determine its final student count and FTE for purposes of calculating the Revenue Limit.
- On or before October 1st of the fiscal year, the Department of Revenue will certify to the District its current equalized valuation. Equalized property values are used for tax apportionment of the school levy and determine the base from which the school budget is supported.
- On October 15, the District will receive its final equalization aid amount from the state.

Once all three of these components are received the Business Office can finalize the budgets and the tax levy and present the information to the Board.

On or before November 1st, the School Board will determine if the tax levy adopted at the Annual Budget Hearing is sufficient to operate and maintain the schools for the current fiscal year. At this time, the Board may raise or lower the levy based on final certifications. The tax levy must be certified to local municipalities on or before November 10th, per (s.120.17(8)(a) Wis. Stats.)

BUDGET PUBLICATION, 2024-25
Required Published Budget Summary Format

*Updated 10/15/2024

A budget summary, notice of the place where the budget in detail may be examined, the time and place for a public hearing on the budget must be published or distributed under s. 65.90. The required minimum detail for the published summary is as follows:

GENERAL FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	4,968,807.34	5,178,672.17	7,539,138.53
Ending Fund Balance	5,178,672.17	7,539,138.53	7,539,138.53
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	12,483,796.50	15,237,736.77	15,488,798.00
Inter-district Payments (Source 300 + 400)	369,522.00	504,532.06	448,500.00
Intermediate Sources (Source 500)	13,945.49	31,016.76	14,956.00
State Sources (Source 600)	2,373,235.35	2,109,084.53	2,029,354.00
Federal Sources (Source 700)	2,244,903.00	1,619,271.62	757,767.00
All Other Sources (Source 800 + 900)	24,391.96	188,134.14	3,100.00
TOTAL REVENUES & OTHER FINANCING SOURCES	17,509,794.30	19,689,775.88	18,742,475.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	6,663,751.78	6,623,100.09	6,679,377.00
Support Services (Function 200 000)	6,469,865.66	6,617,667.30	7,688,445.00
Non-Program Transactions (Function 400 000)	4,166,312.03	4,088,542.13	4,374,653.00
TOTAL EXPENDITURES & OTHER FINANCING USES	17,299,929.47	17,329,309.52	18,742,475.00

SPECIAL PROJECTS FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	363,425.27	497,699.63	546,733.26
Ending Fund Balance	497,699.63	546,733.26	546,733.26
REVENUES & OTHER FINANCING SOURCES	3,116,372.69	3,132,009.66	2,926,949.00
EXPENDITURES & OTHER FINANCING USES	2,982,098.33	3,082,976.03	2,926,949.00

DEBT SERVICE FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	3,554,456.59	3,906,442.09	4,064,666.45
Ending Fund Balance	3,906,442.09	4,064,666.45	4,179,703.45
REVENUES & OTHER FINANCING SOURCES	4,489,014.26	4,291,053.12	4,240,629.00
EXPENDITURES & OTHER FINANCING USES	4,137,028.76	4,132,828.76	4,125,592.00

CAPITAL PROJECTS FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	5,332,816.91	1,173,614.56	782,584.94
Ending Fund Balance	1,173,614.56	782,584.94	797,584.94
REVENUES & OTHER FINANCING SOURCES	431,910.56	32,909.55	15,000.00
EXPENDITURES & OTHER FINANCING USES	4,591,112.91	423,939.17	0.00

FOOD SERVICE FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	151,959.50	195,970.30	231,852.32
Ending Fund Balance	195,970.30	231,852.32	177,119.32
REVENUES & OTHER FINANCING SOURCES	641,986.23	647,180.91	593,600.00
EXPENDITURES & OTHER FINANCING USES	597,975.43	611,298.89	648,333.00

COMMUNITY SERVICE FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	168,605.26	234,031.89	250,695.16
Ending Fund Balance	234,031.89	250,695.16	229,046.16
REVENUES & OTHER FINANCING SOURCES	207,889.32	209,002.12	205,000.00
EXPENDITURES & OTHER FINANCING USES	142,462.69	192,338.85	226,649.00

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
GROSS TOTAL EXPENDITURES -- ALL FUNDS	29,750,607.59	25,772,691.22	26,669,998.00
Interfund Transfers (Source 100) - ALL FUNDS	1,823,951.60	0.00	0.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	27,926,655.99	25,772,691.22	26,669,998.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-7.71%	3.48%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
General Fund	12,355,750.00	15,053,017.00	15,371,848.00
Referendum Debt Service Fund	4,430,104.00	4,180,554.00	4,180,629.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	200,000.00	190,000.00	200,000.00
TOTAL SCHOOL LEVY	16,985,854.00	19,423,571.00	19,752,477.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		14.35%	1.69%

The below listed new or discontinued programs have a financial impact on the proposed budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
ESSER III	743,716.15
NEW PROGRAMS	FINANCIAL IMPACT

Fund 30 Debt Service (Long-Term Debt)

Allowable by Statute (10% of \$2,906,595,612)	\$290,659,561
Principal Outstanding Balance as of June 30, 2024	<u>\$24,535,000</u>
Balance of District Borrowing Power	\$266,124,561

Outstanding Issues

<u>Project</u>	<u>Issue Date</u>	<u>Original Principal</u>	<u>Principal Balance</u>	<u>Final Payment</u>
Referendum Debt for Construction	03/24/2008	\$34,810,000	\$11,550,000	10/01/2028
Referendum Debt for Construction	07/08/2020	\$15,155,000	\$12,985,000	10/01/2039

2023-24 Mill Rate Survey: Heart of the North Conference

		<u>2023-24</u>	<u>Mill Rate</u>	<u>Per Pupil Revenue</u>
1		Ladysmith	\$9.00	\$11,091.13
3		Cameron	\$8.80	\$11,000.00
2		Barron	\$8.05	\$11,721.81
4		Spooner	\$7.46	\$11,000.00
6		Northwestern	\$7.43	\$11,000.00
7		St. Croix Falls	\$7.04	\$11,000.00
5		Ashland	\$7.02	\$11,000.00
8		CWASD	\$6.83	\$12,196.34
10		Cumberland	\$6.27	\$12,480.78
11		Hayward	\$5.13	\$11,000.00

TEN-YEAR HISTORY OF MILL RATE AND LEVY

<u>YEAR</u>		<u>MILL RATE</u>		<u>LEVY</u>
*2024-25		*6.79574		\$19,752,477.00
2023-24		\$7.4575		\$19,423,571.00
2022-23		7.7727		\$16,985,854.00
2021-22		8.6627		\$16,750,663.00
2020-21		9.5501		\$16,768,987.00
2019-20		9.5641		\$16,213,908.00
2018-19		9.5664		\$15,452,721.00
2017-18		9.7551		\$15,673,938.00
2016-17		9.9100		\$15,360,376.00
2015-16		9.6100		\$14,638,091.00

*Estimated until board approved

HISTORY OF EQUALIZED VALUATIONS

Year	Equalized Valuation	Previous Year Differences
Oct. 1, 2024	\$2,906,595,612	11.5963%
Oct. 1, 2023	\$2,604,561,822	19.1847%
Oct. 1, 2022	\$2,185,316,172	13.0152%
Oct. 1, 2021	\$1,933,647,214	10.1234%
Oct. 1, 2020	\$1,755,890,882	3.5752%
Oct. 1, 2019	\$1,695,281,490	4.8080%
Oct. 1, 2018	\$1,617,510,806	0.6703%
Oct. 1, 2017	\$1,606,741,103	3.7147%
Oct. 1, 2016	\$1,549,193,249	1.7084%
Oct. 1, 2015	\$1,523,171,821	1.0674%
Oct. 1, 2014	\$1,507,085,338	1.0692%
Oct. 1, 2013	\$1,491,141,312	-3.1914%
Oct. 1, 2012	\$1,540,298,697	-6.1513%
Oct. 1, 2011	\$1,641,257,427	-2.6190%
Oct. 1, 2010	\$1,685,398,252	-3.4494%
Oct. 1, 2009	\$1,745,611,146	-1.0697%
Oct. 1, 2008	\$1,764,486,009	1.2599%
Oct. 1, 2007	\$1,742,532,657	6.9139%
Oct. 1, 2006	\$1,629,846,050	10.3183%
Oct. 1, 2005	\$1,477,403,231	13.2706%

OPEB Trust - Fund 73

Trust Balance as of June 30, 2024	\$438,929.26
Investment Return	5.52%
Disbursements since October 16, 2023	\$40,998.74

Wisconsin Statutes Governing School District Annual Meetings

120.08

(1) Annual meeting.

(a) Common school districts shall hold an annual meeting on the 4th Monday in July at 8 p.m. and union high school districts shall hold an annual meeting on the 3rd Monday in July at 8 p.m. unless the electors at one annual meeting determine to thereafter hold the annual meeting on a different date or hour, or authorize the school board to establish a different date or hour. No annual meeting may be held before May 15 or after October 31. The first school district meeting in a common or union high school district created under s. 117.08, 117.09, or 117.27 shall be considered an annual meeting.

(b) The place of the annual meeting shall be in a schoolhouse in the school district. If a schoolhouse which will accommodate the electors is not available, the place of the annual meeting shall be the nearest available place designated by the school board.

(c) The school district clerk shall publish a class 2 notice, under ch. 985, of the time and place of the annual meeting, the last insertion to be not more than 8 days nor less than one day before the annual meeting. The school district clerk shall give like notice for any adjourned meeting, if the adjournment is for more than 30 days. No annual meeting shall be deemed illegal for want of notice.

(3) Challenge. If a person attempting to vote at an annual or special meeting is challenged, the chairperson of the meeting shall state to the person challenged the qualifications necessary to vote at the meeting. If such person declares that he or she is eligible to vote and if such challenge is not withdrawn, the chairperson shall administer the following oath or affirmation to him or her: "You do solemnly swear (or affirm) that you are an actual resident of this school district and that you are qualified, according to law, to vote at this meeting". A person taking such oath or affirmation shall be permitted to vote, but if that person refuses to take such oath or affirmation that person may not vote.

120.10

120.10 Powers of annual meeting. The annual meeting of a common or union high school district may:

(1) Chairperson and clerk. Elect a chairperson and, in the absence of the school district clerk, elect a person to act as the clerk of the meeting.

(2) Adjournment. Adjourn from time to time.

(3) Salaries of school board members. Vote annual salaries for school board members or an amount for each school board meeting the member actually attends.

(4) Reimbursement of school board members. Authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of duties and the reimbursement of a school board member for actual loss of earnings when duties require the school board member to be absent from regular employment.

(5) Building sites. Designate sites for school district buildings and provide for the erection of suitable buildings or for the lease of suitable buildings for a period not exceeding 20 years with annual rentals fixed by the lease.

(5m) Real Estate. Authorize the school board to acquire, by purchase or condemnation under ch. 32, real estate and structures and facilities appurtenant to such real estate necessary for school district purposes.

(6) Tax for sites, buildings and maintenance. Vote a tax to purchase or lease suitable sites for school buildings, to build, rent, lease or purchase and furnish, equip and maintain school district buildings. The tax may be spread over as many years as are required to pay any obligations approved or authorized at the annual meeting including rental payments due in future years under an authorized lease.

(7) Tax for transportation vehicles. Vote a tax to purchase, operate and maintain transportation

vehicles and to purchase liability insurance for such vehicles, and to finance contracts for the use and services of such vehicles.

(8) Tax for operation. Vote a tax for the operation of the schools of the school district.

(9) Tax for debts. Vote a tax necessary to discharge any debts or liabilities of the school district.

(10) School debt service fund. Vote a tax to create a fund for the purpose of paying all current bonded indebtedness for capital expenditures. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose, except as provided by s. 67.11 (1), or be transferred to any other fund except by authorization by a two-thirds majority vote of the total number of electors of the school district.

(10m) School capital expansion fund. Vote a tax to create a fund for the purpose of financing all current and future capital expenditures related to buildings and sites. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose or be transferred to any other fund except by authorization by a majority vote of the electors present at subsequent annual meeting and only if notice that the issue would be on the agenda was included in the notice of the subsequent annual meeting under s. 120.08(1)(c).

(11) Tax for recreation authority. Vote a tax for the purposes specified in s. 66.0123.

(14) Legal proceedings. Direct and provide for the prosecution or defense of any action or proceedings in which the school district is interested.

(15) Textbooks. Authorize the school board to furnish textbooks under conditions prescribed by the annual meeting or by the school board. The authorization shall continue in effect until revoked by a subsequent annual meeting.

(16) School lunches. Direct the school board to furnish school lunches to pupils of the district and appropriate funds for that purpose.

(19) Consolidation of high schools. In a union high school district, vote to consolidate schools or to discontinue a school where more than one high school is operated by the school district.

NOTES