

# **MARINETTE SCHOOL DISTRICT**

## **ANNUAL BUDGET HEARING**

October 15, 2024

5:15 p.m.



*District Office  
Community Room  
2139 Pierce Avenue  
Marinette, Wisconsin*

# **MARINETTE SCHOOL DISTRICT**

## **Board of Education**

### **Annual Budget Hearing**

**Tuesday, October 15, 2024**

**5:15 p.m.**

**District Office Community Room**

## **AGENDA**

- I. Meeting called to order – President**
- II. Roll Call**
- III. Approval of Agenda**
- IV. Public Comment**  
(The Board will receive comments from the audience, but may be unable to comment if the topic is not on the agenda or if more information is needed. Each statement made by a participant shall be limited to three (3) minutes duration. Bylaw 167.3).
- V. Highlights of the 2024-25 revenue and expenditures**
- VI. Discussion and questions from the Board of Education**
- VII. Adjourn**

- This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is time for public participation during the meeting as indicated on the agenda. – Bylaw 0166
- The School District of Marinette Board does not discriminate on the basis of race, color, national origin, sex (including transgender status, change of sex, sexual orientation, or gender identity), religion, age, pregnancy, disability, national origin, ancestry, arrest record, conviction record, use or non-use of lawful products off the District's premises during non-working hours, declining to attend an employer-sponsored meeting or to participate in any communication with the employer about religious matters or political matters, or any other characteristic protected by law in its employment practices.

# Our Mission

Inspiring Learners. Engaging Communities. Impacting the Future.

# Our Vision

Tomorrow's innovators propelled by unlimited potential...a world transformed.

# Our Values

Collaboration. Continuous Improvement. Engagement. Learner Focused. Service.



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## Board of Education

|                |                |
|----------------|----------------|
| Terri Florek   | President      |
| Eric Craver    | Vice-President |
| Tom Faller     | Clerk          |
| Brian Ceranski | Treasurer      |
| Judy Grace     | Member         |
| Chuck Rowell   | Member         |
| Martin Shaw    | Member         |
| Rose O'Hara    | Member         |
| Cindy Verschay | Member         |

The Board of Education meets on the third Tuesday of each month. Meetings are held in the board room located at 2139 Pierce Ave., Marinette, WI 54143. The meetings are open to the public and attendance by district residents is encouraged.

The Board of Education consists of nine members elected for a three-year term at the spring election in April each year. Electors who are interested in being a candidate for the Board of Education must file a declaration of candidacy with the School District Clerk during the month of December.

Residents have an opportunity to speak to the board during the community participation portion at the beginning of each meeting.

Marinette School District  
2139 Pierce Avenue  
Marinette, WI 54143

## Administrative Team

|                       |                               |
|-----------------------|-------------------------------|
| Corry Lambie          | Superintendent                |
| Sarah Anderson        | Teaching/Learning Director    |
| Polly Vanden Boogaard | Student Services Director     |
| Tom Tickler           | Facilities Director           |
| Sean Kelly            | Finance Director              |
| Tracy Coleman         | Human Resources Director      |
| Steve Linssen         | High School Principal         |
| Matt Draheim          | High School AP                |
| Dean Furton           | Activities Director           |
| Matt Hartin           | Middle School Principal       |
| Nathan Motkowski      | Middle School AP              |
| Shainie Elliott       | Primary School Principal      |
| Stephanie Betts       | Intermediate School Principal |
| Brigit Petit          | I.T. Coordinator              |



## School Buildings



**Marinette High School**  
2135 Pierce Avenue  
Marinette, WI 54143  
715-735-1300



**Marinette Primary School**  
1520 Mott Street  
Marinette, WI 54143  
715-735-2500



**Marinette Middle School**  
1011 Water Street  
Marinette, WI 54143  
715-735-1500



**Marinette Intermediate School**  
826 Owena Street  
Marinette, WI 54143  
715-735-2600

# Clerk's Report

## 2024-2025

### Enrollment

|                         |              |
|-------------------------|--------------|
| Primary School          | 380          |
| Intermediate School     | 371          |
| Middle School           | 529          |
| High School             | 615          |
| <b>Total Enrollment</b> | <b>1,895</b> |

### Student Ethnicity

|                        |       |
|------------------------|-------|
| White                  | 83.0% |
| Hispanic               | 7.4%  |
| Black                  | 2.7%  |
| Multiple Ethnicity     | 5.4%  |
| Native American        | 1.0%  |
| Asian/Pacific Islander | 0.5%  |

### Personnel

|                             |     |
|-----------------------------|-----|
| Professional Staff          | 163 |
| Building Administrators     | 7   |
| District Directors          | 5   |
| Superintendent              | 1   |
| Business Office             | 2   |
| Administrative Assistants   | 13  |
| Education Paraprofessionals | 55  |
| School Nurses               | 3   |
| Information Technology      | 5   |
| Maintenance                 | 5   |

### 2024-2025 Municipal Valuations

| Municipality        | Equalized Value | % of Total |
|---------------------|-----------------|------------|
| City of Marinette   | \$874,976,900   | 58.0%      |
| Town of Grover      | \$5,726,812     | .3%        |
| Town of Lake        | \$34,022,641    | 2.2%       |
| Town of Peshtigo    | \$306,234,888   | 20.3%      |
| Town of Porterfield | \$290,053,118   | 19.2%      |
| Total               | \$1,511,014,359 | 100.0%     |



# Treasurer's Report

2024-2025

Marinette School District is a unified school district covering 100 square miles located on the banks of the Menominee River and Bay of Green Bay in Northeastern Wisconsin providing public education for approximately 2,000 children from ages three through twelfth grade. The district is comprised of one primary school, one intermediate school, one middle school, and one high school.

The school district budget has a positive impact for taxpayers who will see the mill rate decrease from the previous year. The 2024-2025 budget has a focus on the following areas supporting the implementation of the strategic plan:

## Educational Excellence

The demands of the 21st century require a modern approach to education to fully prepare students for college, career, and citizenship. Students engage in a variety of high quality learning experiences with the wisdom and support of a highly devoted staff. The ultimate success of our students is about more than test scores. Essential to success is community support for the growth and development of all children. Business and civic based partnerships help nurture development of character and life skills in our youth. To complement a strong academic focus, numerous co-curricular opportunities are provided.

## Inclusive and Engaging Culture

Learning is a dynamic experience which ignites curiosities, amplifies strengths, and empowers co-creation of learning within every person. Students are most likely to experience successful learning when healthy, safe, engaged, and supported. Creating a welcoming and safe environment will set the standard for comprehensive, sustainable school improvement and provide for long-term student success.

## Family and Community Engagement

The common good depends on the cultivation of smart minds and the development of compassionate hearts. The district has a duty to connect with families and the community to build trusting relationships. Dedicating human capital to create and grow these relationships will ensure that students will have knowledge of what to expect once they graduate from school and give the community insight to what their school district is doing to prepare students to be a participating member of the community.

## Resources and Operations

In order to implement the strategic plan effectively, resources and operational plans must be aligned with those initiatives. These resources are sustainable and adaptable to provide the district maximum operational efficiency.



# Fund 10 Expenditures (General)

## Where Was it Spent?

| Expense Function                  | 2023-2024 FY Activity | 2024-2025 Budgeted  |
|-----------------------------------|-----------------------|---------------------|
| Undifferentiated Curriculum       | \$3,954,125           | \$4,149,875         |
| Regular Curriculum                | \$4,724,152           | \$5,000,651         |
| Vocational Curriculum             | \$606,669             | \$579,479           |
| Physical Curriculum               | \$584,548             | \$587,502           |
| Co-Curricular Activities          | \$752,476             | \$768,602           |
| Other Special Needs               | \$457,416             | \$505,130           |
| Pupil Services                    | \$1,088,145           | \$935,769           |
| Instructional Staff Services      | \$1,753,987           | \$1,665,085         |
| General Administration            | \$589,551             | \$644,741           |
| School Building Administration    | \$1,283,980           | \$1,342,621         |
| Business Administration           | \$4,187,238           | \$4,713,764         |
| Central Services                  | \$54,434              | \$60,750            |
| Insurance & Judgements            | \$304,013             | \$340,000           |
| Other Support Services            | \$1,074,948           | \$1,149,767         |
| Transfers to Another Fund         | \$3,972,564           | \$3,305,540         |
| Purchased Instructional Services  | \$3,249,632           | \$3,466,657         |
| <b>Total Fund 10 Expenditures</b> | <b>\$28,637,878</b>   | <b>\$29,215,933</b> |

## How Was It Spent?

| Expense Object                    | 2023-2024 FY Activity | 2024-2025 Budgeted  |
|-----------------------------------|-----------------------|---------------------|
| Salaries                          | \$11,019,365          | \$11,286,882        |
| Benefits                          | \$4,529,176           | \$4,660,295         |
| Purchased Services                | \$7,318,348           | \$8,135,355         |
| Non-Capital Objects               | \$1,301,967           | \$1,317,254         |
| Capital Objects                   | \$118,105             | \$85,000            |
| Insurance & Judgements            | \$304,013             | \$340,000           |
| Interfund Transfers               | \$3,972,564           | \$3,305,540         |
| Other Objects                     | \$74,340              | \$85,607            |
| <b>Total Fund 10 Expenditures</b> | <b>\$28,637,878</b>   | <b>\$29,215,933</b> |

# Fund 27 Expenditures (Special Education)

## Where Was it Spent?

| Expense Function                  | 2023-2024 FY Activity | 2024-2025 Budgeted |
|-----------------------------------|-----------------------|--------------------|
| Special Education Curriculum      | \$3,283,651           | \$3,465,363        |
| Pupil Services                    | \$688,043             | \$767,372          |
| Instructional Staff Services      | \$294,748             | \$304,037          |
| Business Administration           | \$330,092             | \$385,418          |
| Central Services                  | \$3,003               | \$3,750            |
| Purchased Instructional Services  | \$265,746             | \$202,300          |
| <b>Total Fund 27 Expenditures</b> | <b>\$4,865,283</b>    | <b>\$5,128,240</b> |

## How Was It Spent?

| Expense Object                    | 2023-2024 FY Activity | 2024-2025 Budgeted |
|-----------------------------------|-----------------------|--------------------|
| Salaries                          | \$3,125,303           | \$3,255,073        |
| Benefits                          | \$1,091,291           | \$1,223,594        |
| Purchased Services                | \$584,329             | \$577,468          |
| Non-Capital Objects               | \$46,550              | \$50,200           |
| Capital Objects                   | \$0.00                | \$0.00             |
| Insurance & Judgements            | \$16,697              | \$20,000           |
| Other Objects                     | \$1,113               | \$1,905            |
| <b>Total Fund 27 Expenditures</b> | <b>\$4,865,283</b>    | <b>\$5,128,240</b> |

## Fund 38 Expenditures (Debt Service)

### Where Was it Spent?

| Expense Function                  | 2023-2024 FY Activity | 2024-2025 Budgeted |
|-----------------------------------|-----------------------|--------------------|
| Debt Services                     | \$2,975,534           | \$2,984,420        |
| <b>Total Fund 38 Expenditures</b> | <b>\$2,975,534</b>    | <b>\$2,984,420</b> |

### How Was It Spent?

| Expense Object                    | 2023-2024 FY Activity | 2024-2025 Budgeted |
|-----------------------------------|-----------------------|--------------------|
| Debt Retirement                   | \$2,975,534           | \$2,984,420        |
| <b>Total Fund 38 Expenditures</b> | <b>\$2,975,534</b>    | <b>\$2,984,420</b> |

## Fund 39 Expenditures (Referendum)

### Where Was it Spent?

| Expense Function                  | 2023-2024 FY Activity | 2024-2025 Budgeted |
|-----------------------------------|-----------------------|--------------------|
| Debt Services                     | \$1,467,444           | \$551,403          |
| <b>Total Fund 39 Expenditures</b> | <b>\$1,467,444</b>    | <b>\$551,403</b>   |

### How Was It Spent?

| Expense Object                    | 2023-2024 FY Activity | 2024-2025 Budgeted |
|-----------------------------------|-----------------------|--------------------|
| Debt Retirement                   | \$1,467,444           | \$551,403          |
| <b>Total Fund 39 Expenditures</b> | <b>\$1,467,444</b>    | <b>\$551,403</b>   |

## Fund 46 and 49 Expenditures (Capital Projects)

### Where Was it Spent?

| Expense Function                     | 2023-2024 FY Activity | 2024-2025 Budgeted |
|--------------------------------------|-----------------------|--------------------|
| Business Administration              | \$1,023,980           | \$0.00             |
| <b>Total Fund 46/49 Expenditures</b> | <b>\$1,023,980</b>    | <b>\$0.00</b>      |

### How Was It Spent?

| Expense Object                       | 2023-2024 FY Activity | 2024-2025 Budgeted |
|--------------------------------------|-----------------------|--------------------|
| Purchased Services                   | \$1,023,980           | \$0.00             |
| <b>Total Fund 46/49 Expenditures</b> | <b>\$1,023,980</b>    | <b>\$0.00</b>      |

## Fund 50 Expenditures (Food Service)

### Where Was it Spent?

| Expense Function                  | 2023-2024 FY Activity | 2024-2025 Budgeted |
|-----------------------------------|-----------------------|--------------------|
| Business Administration           | \$1,322,115           | \$1,480,175        |
| <b>Total Fund 50 Expenditures</b> | <b>\$1,322,115</b>    | <b>\$1,480,175</b> |

### How Was It Spent?

| Expense Object                    | 2023-2024 FY Activity | 2024-2025 Budgeted |
|-----------------------------------|-----------------------|--------------------|
| Purchased Services                | \$811,967             | \$917,175          |
| Non-Capital Objects               | \$462,686             | \$563,000          |
| Capital Objects                   | \$47,262              | \$0.000            |
| <b>Total Fund 50 Expenditures</b> | <b>\$1,322,115</b>    | <b>\$1,480,175</b> |

## Revenue - Where Does It Come From?

### FUND 10 (General)

| Revenue Source                | 2023-2024 FY Activity | 2024-2025 Budgeted  |
|-------------------------------|-----------------------|---------------------|
| Local Revenues                | \$6,141,651           | \$5,738,640         |
| State Revenues                | \$20,163,136          | \$21,327,988        |
| Federal Revenues              | \$2,896,098           | \$871,946           |
| Other Revenues                | \$391,026             | \$577,359           |
| <b>Total Fund 10 Revenues</b> | <b>\$29,591,911</b>   | <b>\$28,515,933</b> |

### FUND 27 (Special Education)

| Revenue Source                | 2023-2024 FY Activity | 2024-2025 Budgeted |
|-------------------------------|-----------------------|--------------------|
| Transfers In                  | \$2,972,564           | \$3,205,540        |
| State Revenues                | \$1,251,252           | \$1,280,000        |
| Federal Revenues              | \$617,996             | \$622,700          |
| Other Revenues                | \$23,471              | \$20,000           |
| <b>Total Fund 27 Revenues</b> | <b>\$4,865,283</b>    | <b>\$5,128,240</b> |

### FUND 38 (Debt Service)

| Revenue Source                | 2023-2024 FY Activity | 2024-2025 Budgeted |
|-------------------------------|-----------------------|--------------------|
| Local Property Taxes          | \$2,937,557           | \$2,940,545        |
| <b>Total Fund 38 Revenues</b> | <b>\$2,937,557</b>    | <b>\$2,940,545</b> |

### FUND 39 (Referendum)

| Revenue Source                | 2023-2024 FY Activity | 2024-2025 Budgeted |
|-------------------------------|-----------------------|--------------------|
| Local Property Taxes          | \$1,454,160           | \$1,448,372        |
| <b>Total Fund 39 Revenues</b> | <b>\$1,454,160</b>    | <b>\$1,448,372</b> |

### FUNDS 46 and 49 (Capital Projects)

| Revenue Source                   | 2023-2024 FY Activity | 2024-2025 Budgeted |
|----------------------------------|-----------------------|--------------------|
| Other Financing Source           | \$1,000,000           | \$100,000          |
| Investment Earnings              | \$23,980              | \$0.00             |
| <b>Total Fund 46/49 Revenues</b> | <b>\$1,023,980</b>    | <b>\$100,000</b>   |

### FUND 50 (Food Service)

| Revenue Source                | 2023-2024 FY Activity | 2024-2025 Budgeted |
|-------------------------------|-----------------------|--------------------|
| Transfers In                  | \$0.00                | \$0.00             |
| Local Revenue                 | \$399,044             | \$360,000          |
| State Revenues                | \$13,599              | \$15,000           |
| Federal Revenues              | \$871,276             | \$875,000          |
| <b>Total Fund 50 Revenues</b> | <b>\$1,283,919</b>    | <b>\$1,250,000</b> |

**Fund 73**  
**Employee Benefit Trust Fund**  
**Annual Report for Fiscal Year End June 30, 2024**

The following information is a requirement to be presented annually at the public budget hearing:

|  |              |
|--|--------------|
| Amount in the trust:                                   | \$ 3,324,576 |
| Investment return earned since last budget hearing:    | \$ 240,826   |
| Total contributions made since last budget hearing:    | \$ 446,619   |
| Total of disbursements made since last budget hearing: | \$ 449,269   |

Name of investment manager:

Client Portfolio Manager:

Brett Weeden/PMA

Administrator:

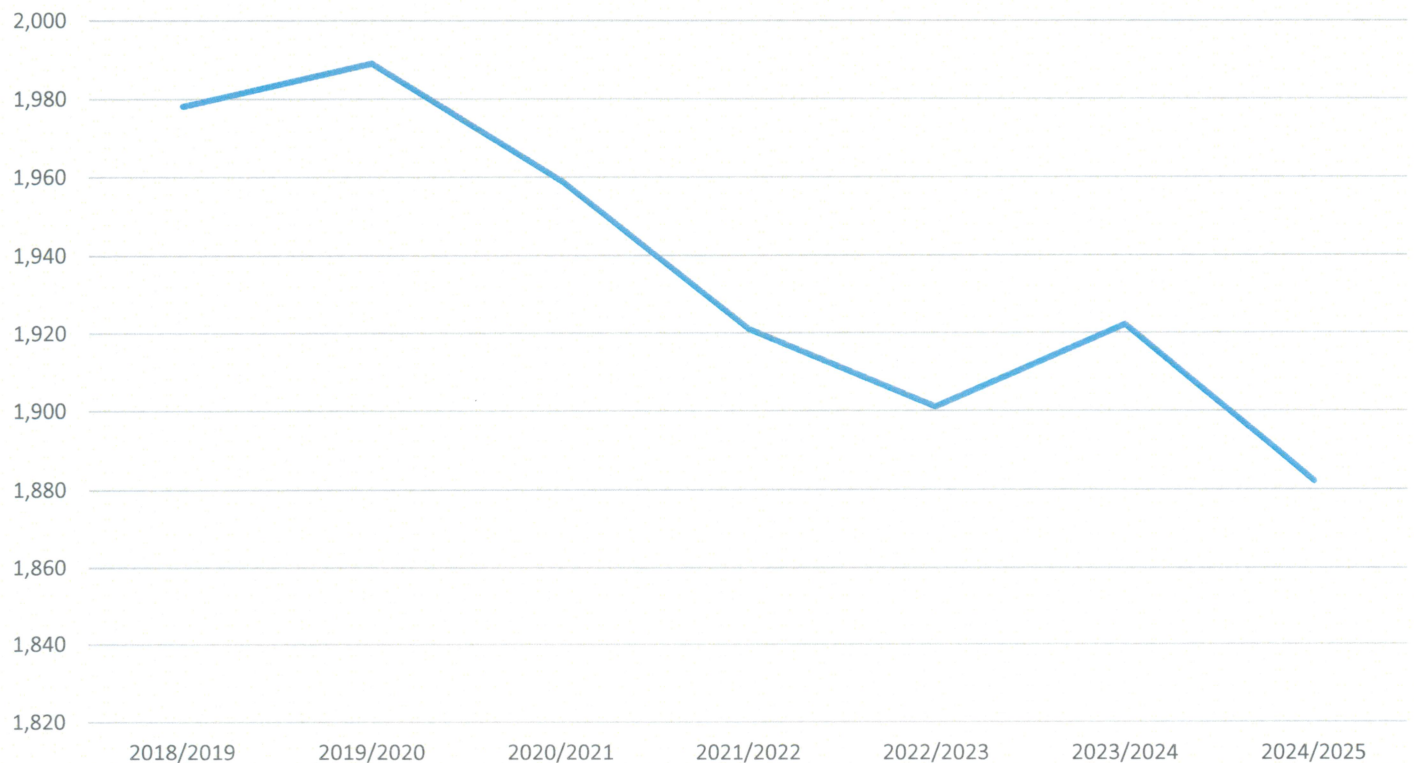
Eric Witthuhn

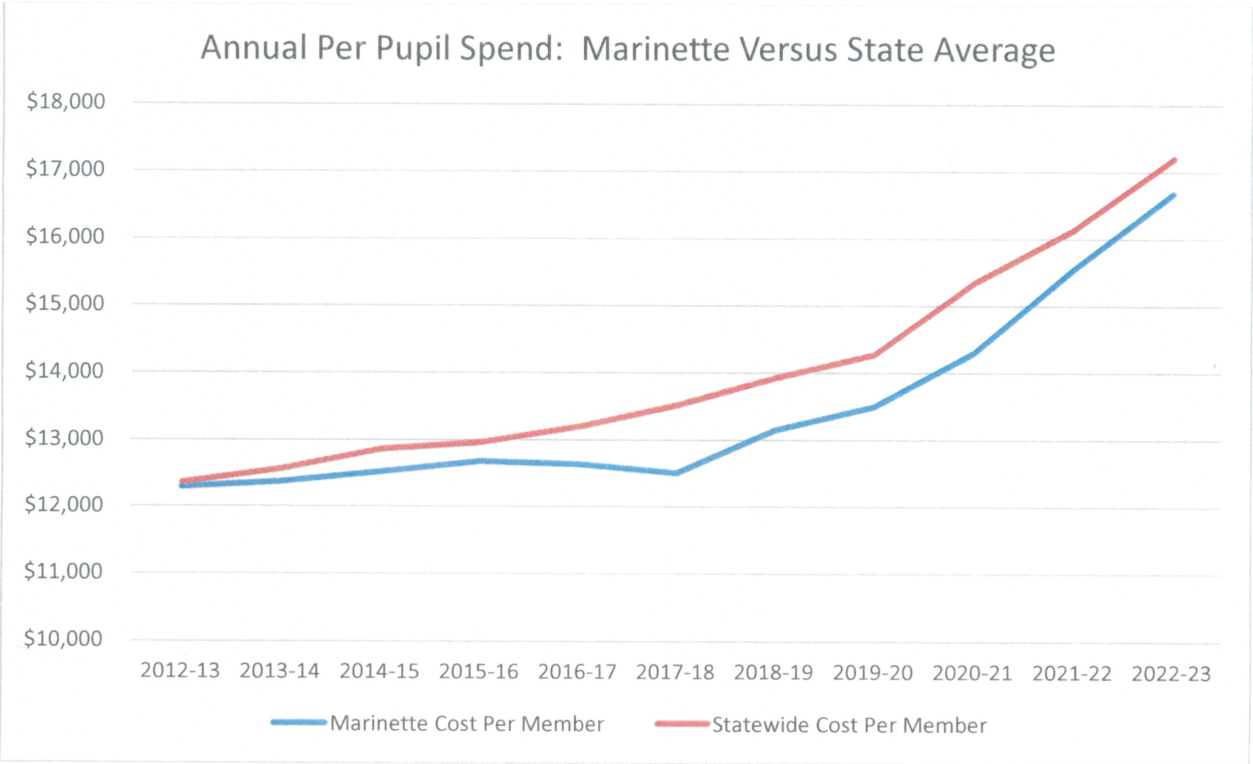
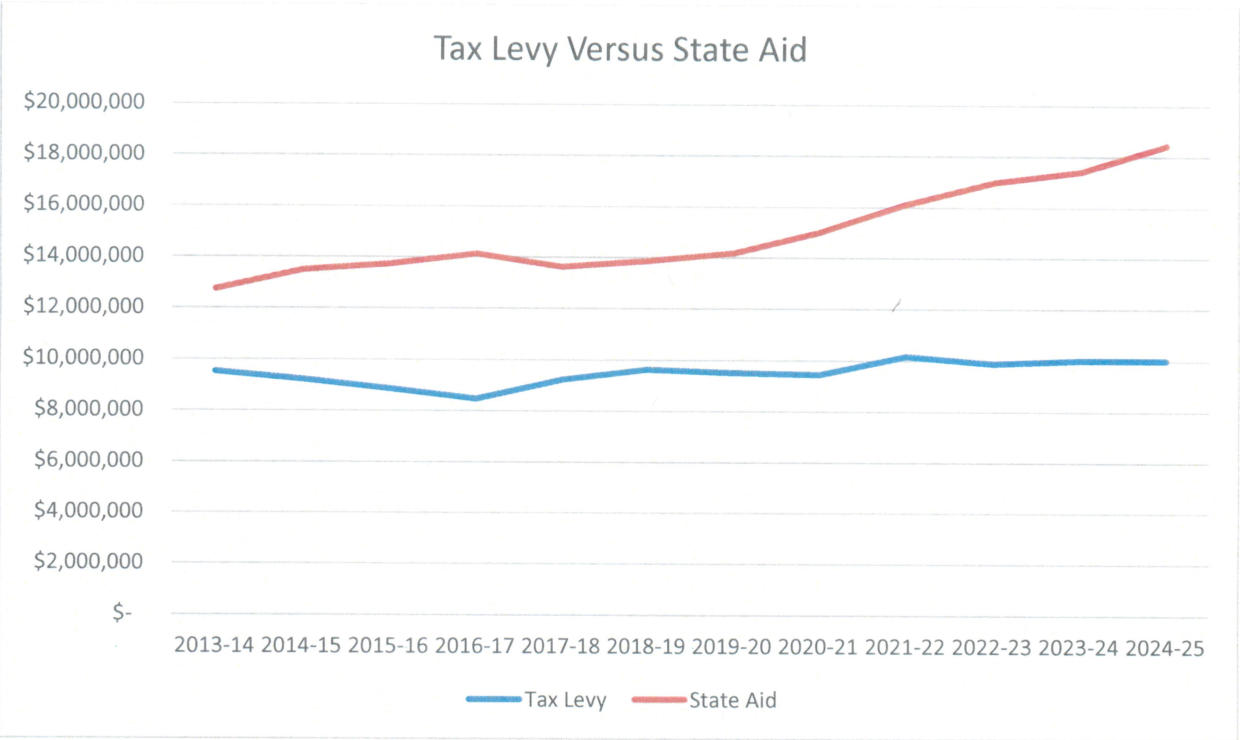
Investments are delegated to be managed by the above via Midwest Institutional Trust Company.

## 10-Year Tax Levy History

| Year      | Equalized Value | Tax Levy     | Change in Levy | Tax Levy Rate | Change (+/-) |
|-----------|-----------------|--------------|----------------|---------------|--------------|
| 2014-2015 | \$897,550,540   | \$9,200,541  | (\$309,542)    | \$10.25       | (\$0.02)     |
| 2015-2016 | \$935,968,717   | \$8,835,335  | (\$365,206)    | \$9.44        | (\$0.81)     |
| 2016-2017 | \$962,148,687   | \$8,454,448  | (\$380,887)    | \$8.79        | (\$0.65)     |
| 2017-2018 | \$1,005,481,158 | \$9,211,398  | \$756,950      | \$9.16        | \$0.37       |
| 2018-2019 | \$1,048,578,761 | \$9,609,810  | \$398,412      | \$9.16        | \$0.00       |
| 2019-2020 | \$1,087,935,183 | \$9,495,791  | (\$114,019)    | \$8.73        | (\$0.43)     |
| 2020-2021 | \$1,114,004,405 | \$9,733,199  | \$237,408      | \$8.73        | \$0.00       |
| 2021-2022 | \$1,163,235,729 | \$10,154,155 | \$420,956      | \$8.73        | \$0.00       |
| 2022-2023 | \$1,293,850,322 | \$9,877,296  | (\$276,859)    | \$7.64        | (\$1.10)     |
| 2023-2024 | \$1,442,448,583 | \$9,998,057  | \$120,761      | \$6.93        | (\$0.71)     |
| 2024-2025 | \$1,511,014,359 | \$9,998,057  | \$0.00         | \$6.62        | (0.31)       |

Marinette School District: Head Count





**MARINETTE SCHOOL DISTRICT  
BUDGET PUBLICATION 2024-2025  
Required Published Budget Summary Format**

*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:*

| <b>GENERAL FUND</b>                                  | <b>Audited<br/>2022-23</b> | <b>Unaudited<br/>2023-24</b> | <b>Budget<br/>2024-25</b> |
|--|----------------------------|------------------------------|---------------------------|
| Beginning Fund Balance                               | 8,399,013.71               | 8,772,570.36                 | 8,772,570.36              |
| <b>Ending Fund Balance</b>                           | <b>8,772,570.36</b>        | <b>9,726,652.97</b>          | <b>8,072,570.36</b>       |
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>        |                            |                              |                           |
| Transfers-In (Source 100)                            | 0.00                       | 0.00                         | 0.00                      |
| Local Sources (Source 200)                           | 4,508,216.54               | 6,141,650.64                 | 5,668,208.00              |
| Inter-district Payments (Source 300 + 400)           | 262,233.00                 | 365,757.99                   | 374,000.00                |
| Intermediate Sources (Source 500)                    | 27,197.76                  | 4,178.00                     | 22,500.00                 |
| State Sources (Source 600)                           | 19,723,030.87              | 20,163,136.10                | 21,308,845.00             |
| Federal Sources (Source 700)                         | 3,193,021.11               | 2,896,097.94                 | 871,946.00                |
| All Other Sources (Source 800 + 900)                 | 312,102.92                 | 21,090.06                    | 270,434.00                |
| <b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>28,025,802.20</b>       | <b>29,591,910.73</b>         | <b>28,515,933.00</b>      |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b>       |                            |                              |                           |
| Instruction (Function 100 000)                       | 10,786,797.00              | 11,118,227.85                | 11,591,239.00             |
| Support Services (Function 200 000)                  | 10,841,865.22              | 10,297,404.61                | 10,944,154.00             |
| Non-Program Transactions (Function 400 000)          | 6,023,583.33               | 7,222,195.66                 | 6,680,540.00              |
| <b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>27,652,245.55</b>       | <b>28,637,828.12</b>         | <b>29,215,933.00</b>      |

| <b>SPECIAL PROJECTS FUND</b>                   | <b>Audited<br/>2022-23</b> | <b>Unaudited<br/>2023-24</b> | <b>Budget<br/>2024-25</b> |
|--|----------------------------|------------------------------|---------------------------|
| Beginning Fund Balance                         | 355,885.70                 | 397,320.22                   | 436,362.78                |
| <b>Ending Fund Balance</b>                     | <b>397,320.22</b>          | <b>436,362.78</b>            | <b>436,362.78</b>         |
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>4,753,330.73</b>        | <b>5,165,163.26</b>          | <b>5,128,240.00</b>       |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>4,711,896.21</b>        | <b>5,126,120.70</b>          | <b>5,128,240.00</b>       |

| <b>DEBT SERVICE FUND</b>                       | <b>Audited<br/>2022-23</b> | <b>Unaudited<br/>2023-24</b> | <b>Budget<br/>2024-25</b> |
|--|----------------------------|------------------------------|---------------------------|
| Beginning Fund Balance                         | 540,312.45                 | 496,378.56                   | 442,118.59                |
| <b>Ending Fund Balance</b>                     | <b>496,378.56</b>          | <b>442,118.59</b>            | <b>1,382,788.59</b>       |
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>5,728,079.62</b>        | <b>4,388,717.63</b>          | <b>4,476,493.00</b>       |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>5,772,013.51</b>        | <b>4,442,977.60</b>          | <b>3,535,823.00</b>       |

| <b>CAPITAL PROJECTS FUND</b>                   | <b>Audited<br/>2022-23</b> | <b>Unaudited<br/>2023-24</b> | <b>Budget<br/>2024-25</b> |
|--|----------------------------|------------------------------|---------------------------|
| Beginning Fund Balance                         | 5,434,326.94               | 2,575,120.75                 | 2,802,901.14              |
| <b>Ending Fund Balance</b>                     | <b>2,575,120.75</b>        | <b>2,802,901.14</b>          | <b>2,902,901.14</b>       |
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>563,795.60</b>          | <b>1,023,980.17</b>          | <b>100,000.00</b>         |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>3,423,001.79</b>        | <b>796,199.78</b>            | <b>0.00</b>               |

| <b>FOOD SERVICE FUND</b>                       | <b>Audited<br/>2022-23</b> | <b>Unaudited<br/>2023-24</b> | <b>Budget<br/>2024-25</b> |
|--|----------------------------|------------------------------|---------------------------|
| Beginning Fund Balance                         | 657,496.86                 | 713,958.90                   | 551,242.83                |
| <b>Ending Fund Balance</b>                     | <b>713,958.90</b>          | <b>551,242.83</b>            | <b>321,067.83</b>         |
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>1,224,625.09</b>        | <b>1,283,918.89</b>          | <b>1,250,000.00</b>       |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>1,168,163.05</b>        | <b>1,446,634.96</b>          | <b>1,480,175.00</b>       |

| <b>COMMUNITY SERVICE FUND</b>                  | <b>Audited<br/>2022-23</b> | <b>Unaudited<br/>2023-24</b> | <b>Budget<br/>2024-25</b> |
|--|----------------------------|------------------------------|---------------------------|
| Beginning Fund Balance                         | 897.56                     | 897.56                       | 897.56                    |
| <b>Ending Fund Balance</b>                     | <b>897.56</b>              | <b>897.56</b>                | <b>897.56</b>             |
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>0.00</b>                | <b>0.00</b>                  | <b>0.00</b>               |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>0.00</b>                | <b>0.00</b>                  | <b>0.00</b>               |

| <b>PACKAGE &amp; COOPERATIVE PROGRAM FUND</b>  | <b>Audited<br/>2022-23</b> | <b>Unaudited<br/>2023-24</b> | <b>Budget<br/>2024-25</b> |
|--|----------------------------|------------------------------|---------------------------|
| Beginning Fund Balance                         | 0.00                       | 0.00                         | 0.00                      |
| <b>Ending Fund Balance</b>                     | <b>0.00</b>                | <b>0.00</b>                  | <b>0.00</b>               |
| <b>REVENUES &amp; OTHER FINANCING SOURCES</b>  | <b>0.00</b>                | <b>0.00</b>                  | <b>0.00</b>               |
| <b>EXPENDITURES &amp; OTHER FINANCING USES</b> | <b>0.00</b>                | <b>0.00</b>                  | <b>0.00</b>               |

**Total Expenditures and Other Financing Uses**

| <b>ALL FUNDS</b>   | <b>Audited<br/>2022-23</b> | <b>Unaudited<br/>2023-24</b> | <b>Budget<br/>2024-25</b> |
|--|----------------------------|------------------------------|---------------------------|
| <b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>                                 | <b>42,727,320.11</b>       | <b>40,449,761.16</b>         | <b>39,360,171.00</b>      |
| <b>Interfund Transfers (Source 100) - ALL FUNDS</b>                          | <b>3,265,156.18</b>        | <b>3,972,564.01</b>          | <b>3,153,619.00</b>       |
| <b>Refinancing Expenditures (FUND 30)</b>                                    | <b>0.00</b>                | <b>0.00</b>                  | <b>0.00</b>               |
| <b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>                                   | <b>39,462,163.93</b>       | <b>36,477,197.15</b>         | <b>36,206,552.00</b>      |
| <b>PERCENTAGE INCREASE – NET TOTAL FUND<br/>EXPENDITURES FROM PRIOR YEAR</b> |                            | <b>-7.56%</b>                | <b>-0.74%</b>             |

**PROPOSED PROPERTY TAX LEVY**

| <b>FUND</b>  | <b>Audited<br/>2022-23</b> | <b>Unaudited<br/>2023-24</b> | <b>Budget<br/>2024-25</b> |
|--|----------------------------|------------------------------|---------------------------|
| General Fund   | 4,155,408.00               | 5,614,949.00                 | 5,188,708.00              |
| Referendum Debt Service Fund                                 | 2,787,073.00               | 1,451,403.00                 | 1,868,804.00              |
| Non-Referendum Debt Service Fund                             | 2,934,815.00               | 2,931,705.00                 | 2,940,545.00              |
| Capital Expansion Fund                                       | 0.00                       | 0.00                         | 0.00                      |
| Community Service Fund                                       | 0.00                       | 0.00                         | 0.00                      |
| <b>TOTAL SCHOOL LEVY</b>                                     | <b>9,877,296.00</b>        | <b>9,998,057.00</b>          | <b>9,998,057.00</b>       |
| <b>PERCENTAGE INCREASE --<br/>TOTAL LEVY FROM PRIOR YEAR</b> |                            | <b>1.22%</b>                 | <b>0.00%</b>              |



# Marinette School District

2024-2025 Budget



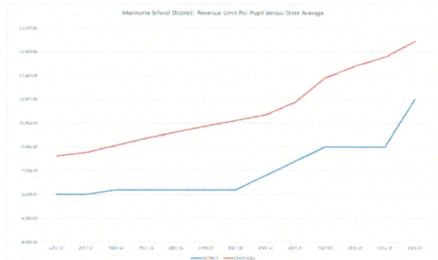
## Revenue Limits (Since 1993)



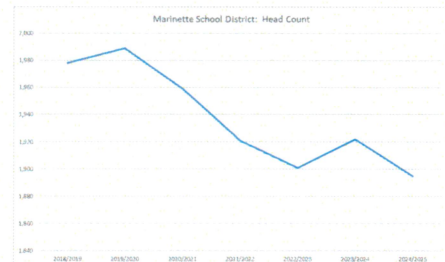
- A district's revenue limit is the maximum amount of revenue that may be raised through state general aid and property tax.
- QEO eliminated through legislation.
- 2/3 state aid eliminated legislatively, but currently funded.



## Revenue Limit



## Headcount



## Revenue

- Per Pupil Categorical Aid is flat.
- Revenue Limit Increase \$325.
- \$2 Million Decrease (ARPA)
- Equalized Value increases 4.8 percent.
- Enrollment decrease of 27 students.
- Reimbursement rate of special education is 32 percent.



## Human Resources Plan


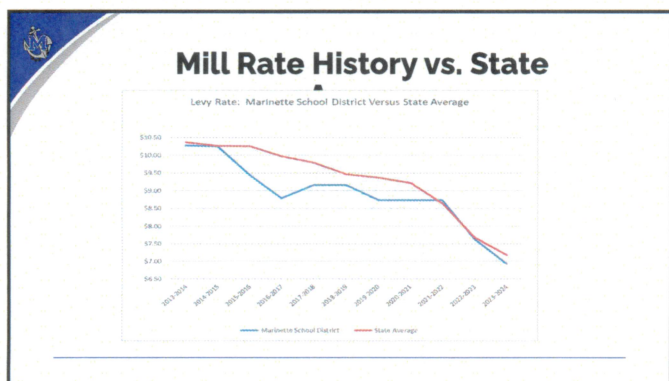


- Professional Staffing - 2 FTE.
- Support Staffing - 1 FTE.
- Wage increase of 4.12%.
- Health Insurance increase of 5.00%
- Dental Insurance increase of 5.00%
- WRS will stay the same.



| Municipal Values    |                 |            |
|---------------------|-----------------|------------|
| Municipality        | Equalized Value | % of Total |
| City of Marinette   | \$874,976,900   | 58.0%      |
| Town of Grover      | \$5,726,812     | .3%        |
| Town of Lake        | \$34,022,641    | 2.2%       |
| Town of Peshtigo    | \$306,234,880   | 20.3%      |
| Town of Porterfield | \$290,053,118   | 19.2%      |
| Total               | \$1,511,014,359 | 100.0%     |

### Other Fiscal Highlights

- MHS Track
- MHS Parking Lot
- MMS Kitchen

### Mill Rate

- **\$6.62** per \$1000 of equalized value.
- \$0.71 for voucher schools.
- Below State Average of \$7.18.
- Decrease of \$0.31 per \$1000 of equalized value.
- Lowest Mill Rate Since 1980's

### Key Messages

- Budget is **fiscally responsible** and need driven.
- 0.00% increase in total levy.
- Property tax is determined using **equalized value**-not assessed value (*changes in equalized value do not necessarily translate into a change in property taxes*).
- School Levy Tax Credit reduces taxes **after being applied by municipality** after school district certifies levy.
- Staff using **zero based budgeting** model to reduce costs.
- Record number of **referendum questions** statewide in 2024.
- State Aid is **not** Revenue.
- 100 state districts have **10% of their expenses** funded from an operational referendum.

### Looking Ahead

- 25-27 State Budget Issues
  - \$325 adjusted to inflation?
  - Private school tax levy uncoupled?
  - Mental health dollars extended?
  - Special education percentage?
  - School Levy Tax Credit?
- EQ Aid Impact Due To Record Number of Referendums
- Compensation

