



School District of Lodi

2022 Annual Meeting & Budget Hearing

Date:	Monday, October 24, 2022
Time:	7:00 PM
Location:	Lodi High School LGI 1100 Sauk Street Lodi, WI 53555



Agenda

- 1.Call Annual Meeting to Order - School Board President, Temporary Chair
- 2.Introductions & Explanation of Procedures
- 3.Election of Chair and Ballot Tellers
- 4.Presentation and Explanation of 2021-2022 Treasurer's Report – Barb Beyer, Treasurer
- 5.Presentation and Explanation of 2022-2023 Budget – Brent Richter, Business Manager
- 6.Budget Hearing
- 7.Resolutions
 - Resolution A. to Set Salary of School Board Members
 - Resolution B. to Authorize Reimbursement of Board Members' Expenses
 - Resolution C. to Set Date and Hour for the 2023 Annual Meeting or Authorize the Board of Education to Set Date and Hour
(Wis. Stat. sec. 120.08(1)(a))
 - Resolution D. to Adopt 2022-2023 Tax Levy
- 11.New Business
- 12.Adjournment



2021-2022 Treasurer's Report

- Board Treasurer Ms. Barb Beyer, will review the 2021-2022 budget and financial data
- Click [here](#) for the budget publication under the Annual Meeting Reports tab.



2022 Treasurer's Report

Fund	Beginning Balance	Revenues	Expenses	Ending Balance
General Fund (Fund 10)	6,137,808	19,541,706	19,361,989	6,317,526
Gift Fund (Fund 21)	298,279	143,232	140,814	300,697
Special Education Fund (Fund 27)	0	3,699,213	3,699,213	0
Non-Referendum Debt Service (Fund 38)	6	159,982	117,476	42,512
Referendum Debt Service Fund (Fund 39)	281,754	5,416,715	5,459,476	238,993
Capital Projects Fund (Fund 41)	310,958	50,010	0	360,968
Capital Projects Fund (Fund 46)	1,066	1	0	1,067
Capital Projects Fund (Fund 49)	42,506	0	42,506	0
Food Service Fund (Fund 50)	127,582	1,297,728	1,068,392	356,918
Community Services Fund (Fund 80)	210,338	664,260	528,405	346,193
Cooperative Programs Fund (Fund 99)	0	979	979	0

**The above numbers are unaudited, un-finalized numbers being audited by board hired independent auditors from Miller, Brussels, Ebben and Glaeske*

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2022-2023 Budget Presentation

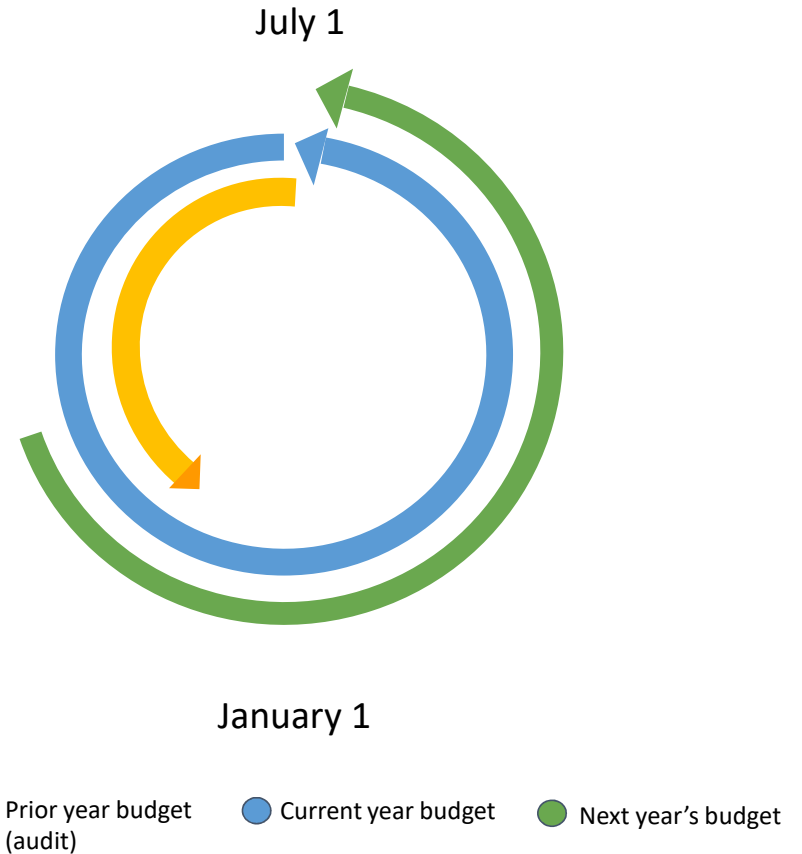
- District Business Manager, Mr. Brent Richter, will present the 2022-2023 budget
- Click [here](#) for the 2022-2023 DPI Formatted Published Budget



Important Budget Dates

(Juggling Three Budgets at a time)

- July 1: Board approves “Draft Budget”
- 3rd Friday September: Student Count
- October 1: Property Value Certification
- October 15: General Aid Certification
- October 24: Annual Meeting/Levy Certification
- November 1: Board “Adopts Final Budget”
- Winter/Spring: Preliminary Budget meetings
- Spring/Summer: Ensuing Budget Development





Schools “Fund” Overview

I. Educational Funds

Fund 10 General Fund

Majority of operations, such as teachers, support staff, administration salaries (other than Special Education), contracted services, classroom supplies, textbooks, transportation, insurance, utilities, etc.

Fund 27 Special Education

All Special Education salaries, classroom supplies, transportation, support staff, etc.

II. Other Funds

Fund 21
Gifts / Donations /
Fundraising Fund

Fund 30
Debt Service Fund

Fund 40
Capital Projects
Fund

Fund 50
Food Service Fund

Fund 80
Community
Services Fund

Fund 99
Cooperative
Programs Fund



Funds Levied For



Fiduciary Fund



Proprietary Fund



Funds which require a \$0.00 balance at year-end

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2022-2023 Budget Priorities & Considerations

1. Work toward aligning resources to the strategic planning initiative.*
2. Keep programming at the same level.
3. Salaries & benefits, discretionary budget needs.
4. Revenue considerations.
 - a. State Budget provides \$0.00 in revenue limit increase (2021-2022 & 2022-2023).
 - b. State Budget Per Pupil Categorical aid increased \$0.00 (since 2019-2020 budget).
 - c. Referendum funding needed to maintain current programming.
5. Challenges
 - a. Labor shortages
 - b. Wage shortfalls
 - c. Consumer Price Index (CPI)
 - d. Insurance
 - e. One-time monies (ie: ESSER Funds)



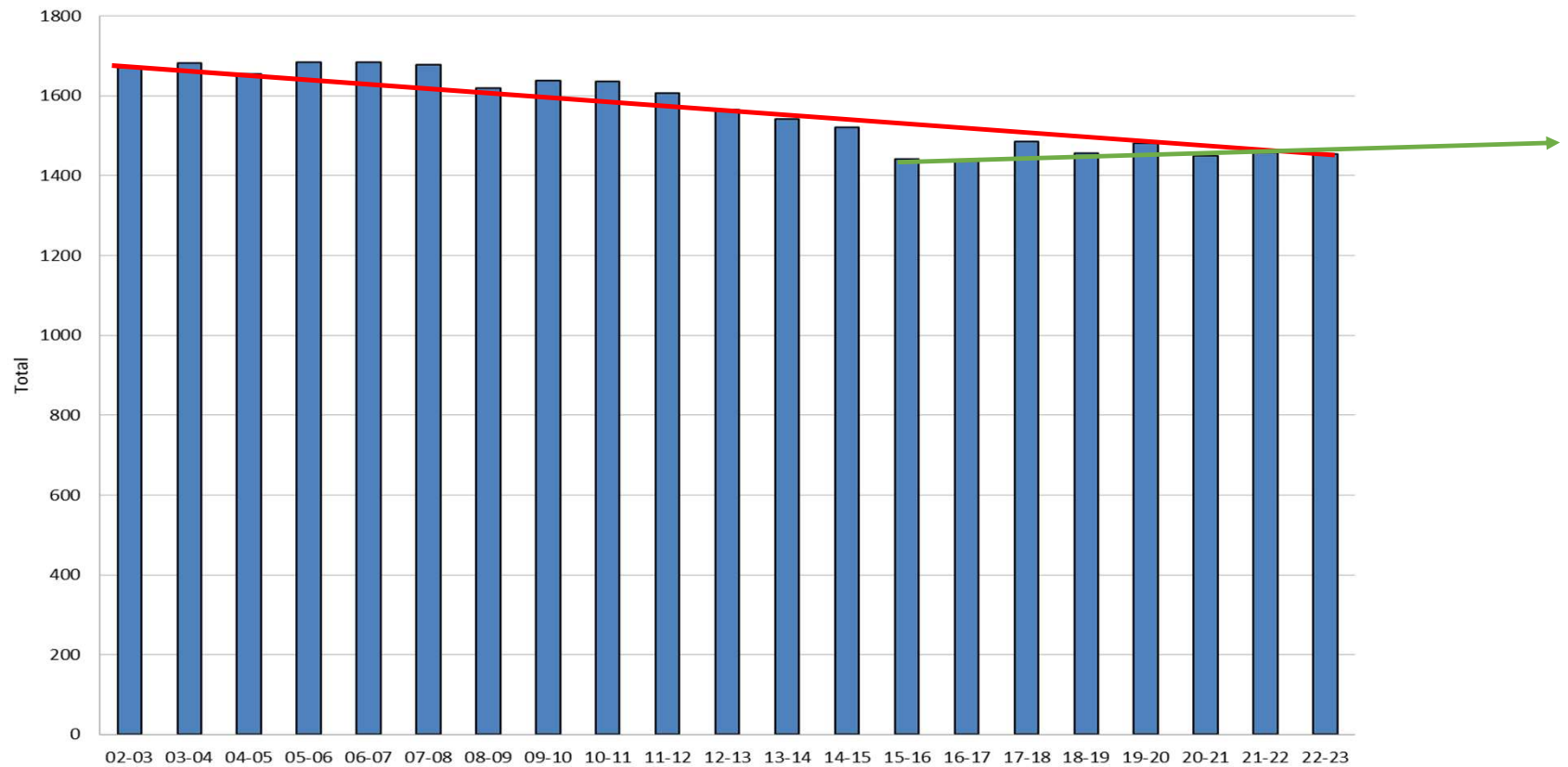
Pillars of the School District of Lodi Strategic Plan

Preparing for the Future	Nurturing the Whole Student	Innovative Communication Connection	District Workforce	Operational Excellence
Exploring academic and career excellence for diverse futures through opportunity, relevance, & readiness	Creating a sense of belonging by growing empathy and compassion, inspiring the emotional and physical wellbeing of each student	Committing to stakeholders to provide clear and transparent communication and opportunities for engagement	Attracting and retaining exceptional team members and engaging them in continuous improvement	Planning for the district, incorporating innovation, budget forecasting, building maintenance & future needs for the district ensuring operational viability

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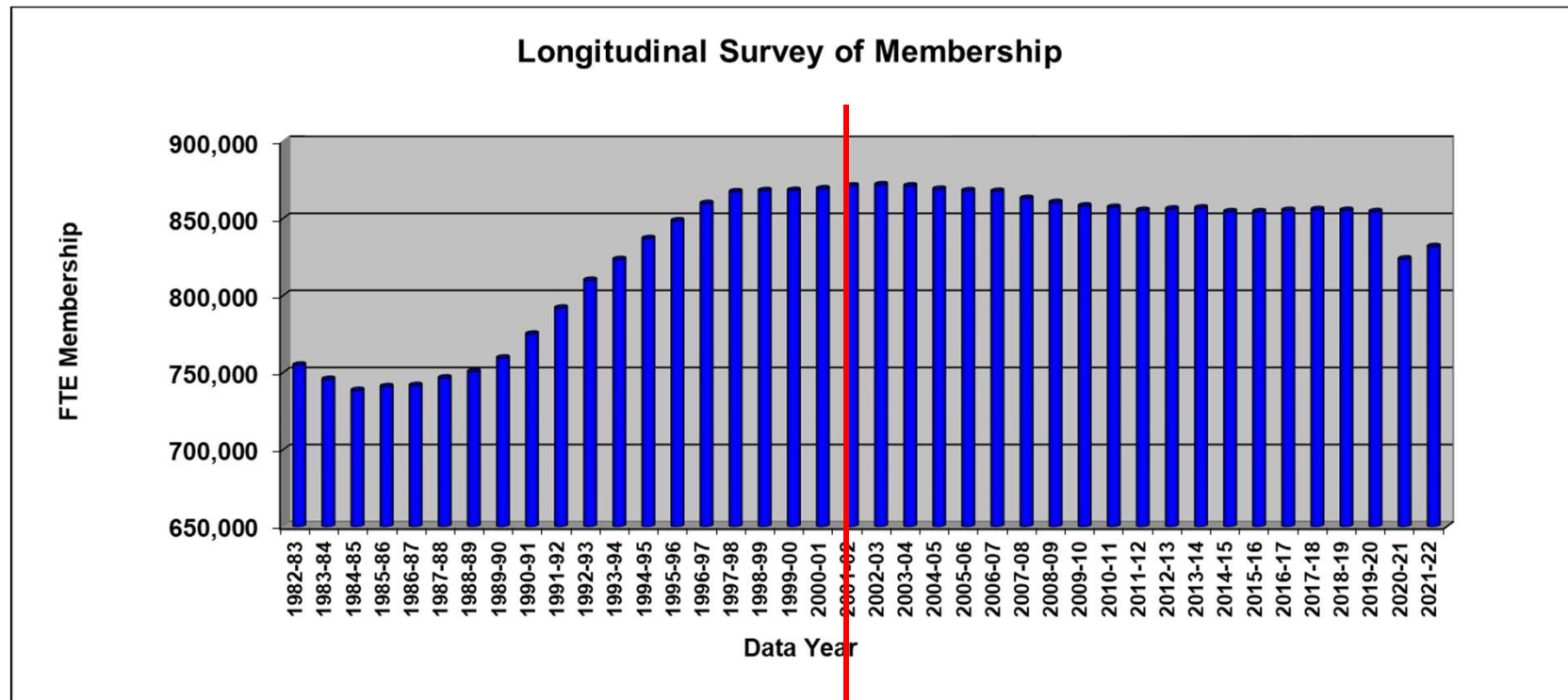
School District of Lodi Enrollment ~21 Year History



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State of Wisconsin Public School Enrollment Total



**Information taken from Department of Public Instruction website*

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April 5, 2022 Referendum

Click [here](#) for Lodi Referendum Page

\$5.98 Million for each of 5 years

2022-2023 through 2026-2027

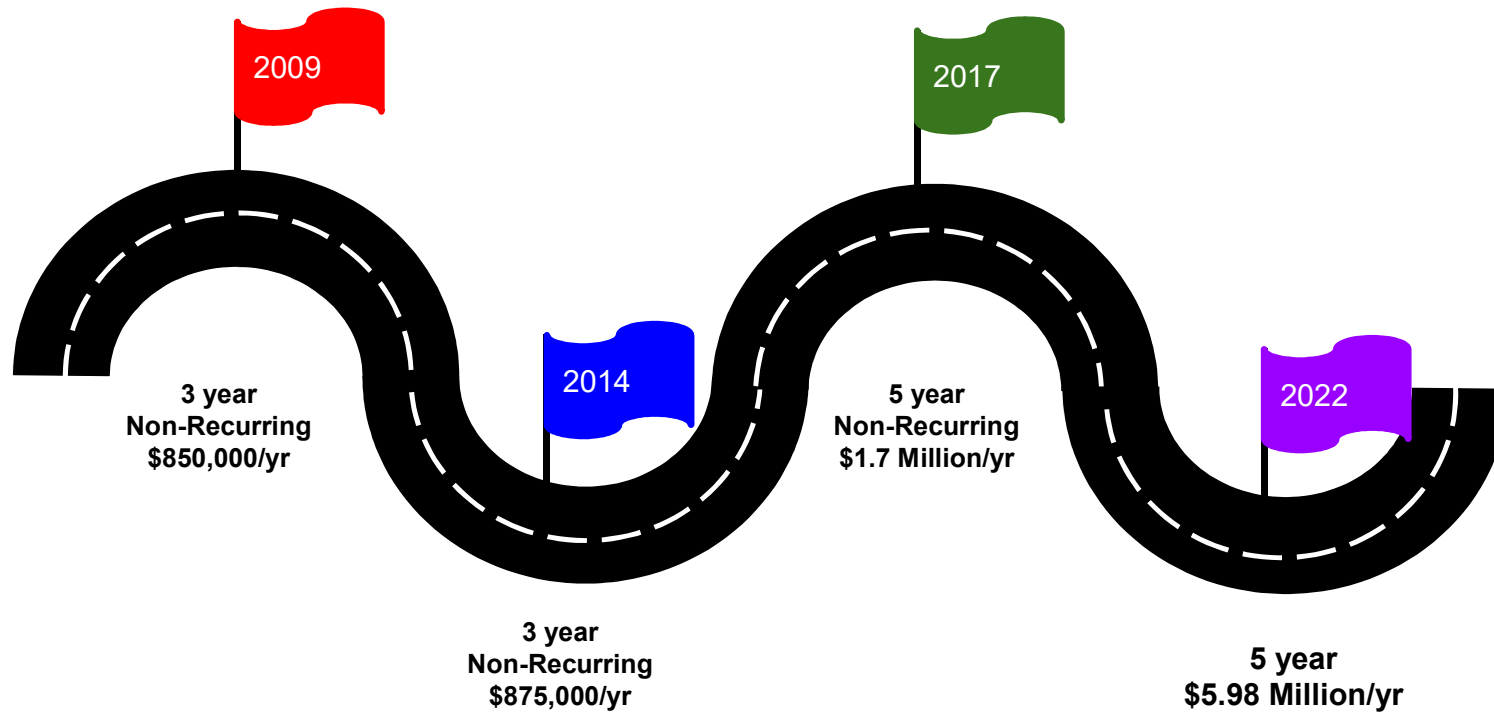
Referendum “Operations” \$3.85 Million for each of 5 years

Referendum “Capital Projects” \$2.13 Million for each of 5 years

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School District of Lodi Referendum Road Map



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Referendum “Operations Portion”

To support the ongoing operations of the district, such as:

- Salaries/Benefits
- Purchased Services: Transportation, HVAC Contractors, Contracted Cleaning, etc.
- Supplies: Student Classroom Supplies, etc.
- Others, ie: capital objects, building heat & electricity, maintenance, etc.



Referendum Capital Project “Expense Schedule”

Year	B&G	Track	Technology	Annual Cost	Referendum Revenue
2022-2023		\$1,000,000	\$526,000	\$1,526,000	\$2,130,000
2023-2024	\$2,370,817		\$250,000	\$2,620,817	\$2,130,000
2024-2025	\$2,100,000		\$508,018	\$2,608,018	\$2,130,000
2025-2026	\$1,768,691		\$110,768	\$1,879,459	\$2,130,000
2026-2027	\$1,936,107		\$56,000	\$1,992,107	\$2,130,000
Total	\$8,175,615	\$1,000,000	\$1,450,786	\$10,626,401	\$10,650,000



Referendum Capital Project “Project Schedule”

2023	2024	2025	2026	2027
Tech (District Wide Windows & Laptop Replacment)	LES/OSC Roof	DO Parking Lot	Tech (Cat 6 upgrade LES/OSC & DO)	Tech (Replace interactive displays)
HS Track	LES/OSC HVAC	LES/OSC Playground Equipment	Sidewalks Repaired	HS Roof Phase III
	MS HVAC	MS Chiller	LES/OSC Asphalt	HS Chiller
	Tech (WiFi system replacement, Cat 6 Access Pts)	HS HVAC	HS Parking Lot	MS HVAC
		Tech (Replace switches, Cat 6 upgrade-HS)	MS Generator	HS HVAC (Controls Update)
		HS Roof Phase I	HS Roof Phase II	



ESSER Funding

Click [Here](#) to view the Lodi ESSER Dashboard

ESSER I

- **CARES** (Coronavirus Aid, Relief, and Economic Security Act)
- **Signed:** 3/27/2020
- **Amt:** \$1.3 Billion for schools.
- **Purpose:** economic stimulus for schools (LEAs) in response to the economic distress caused by the coronavirus (COVID-19) pandemic.
- ***Lodi allocation: \$97,376***

ESSER II

- **CRRSA:** Coronavirus Response and Relief Supplemental Appropriations Act,
- **Signed:** 12/27/2020
- **Amt:** \$54.3 billion for schools
- **Purpose:** economic stimulus for schools (LEAs) in response to the economic distress caused by the coronavirus (COVID-19) pandemic.
- ***Lodi allocation: \$508,000***

ESSER III

- **ARPA:** American Rescue Plan Act
- **Signed:** 3/11/2021
- **Amt:** \$122 billion for schools
- **Purpose:** safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the Nation's students.
- ***Lodi allocation: \$863,000***



Lodi vs. State Property Value Increases 2022

15.48%



14.07%



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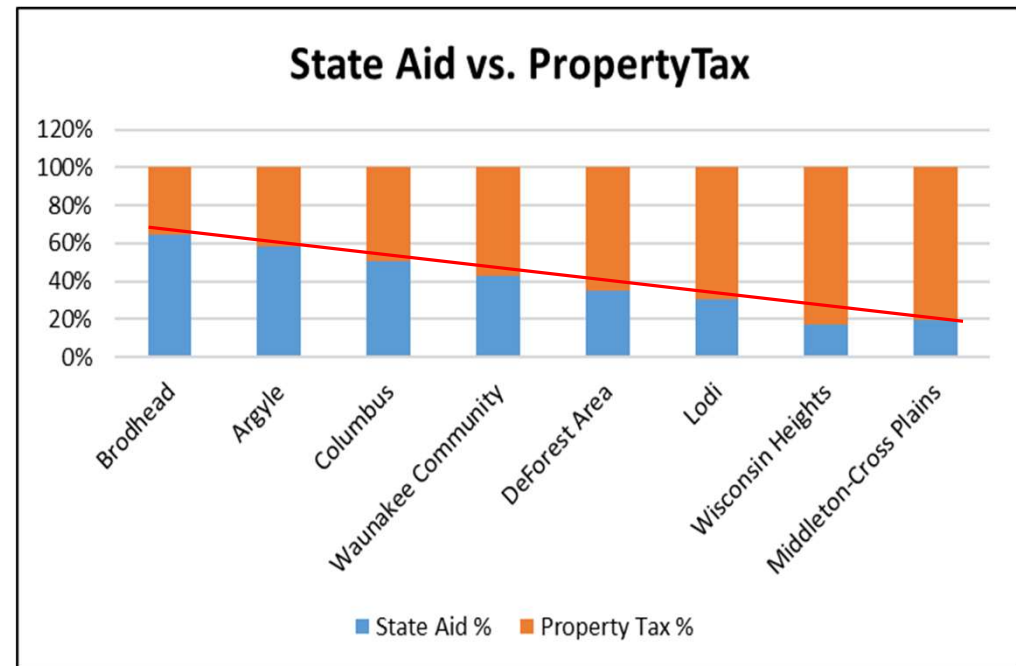
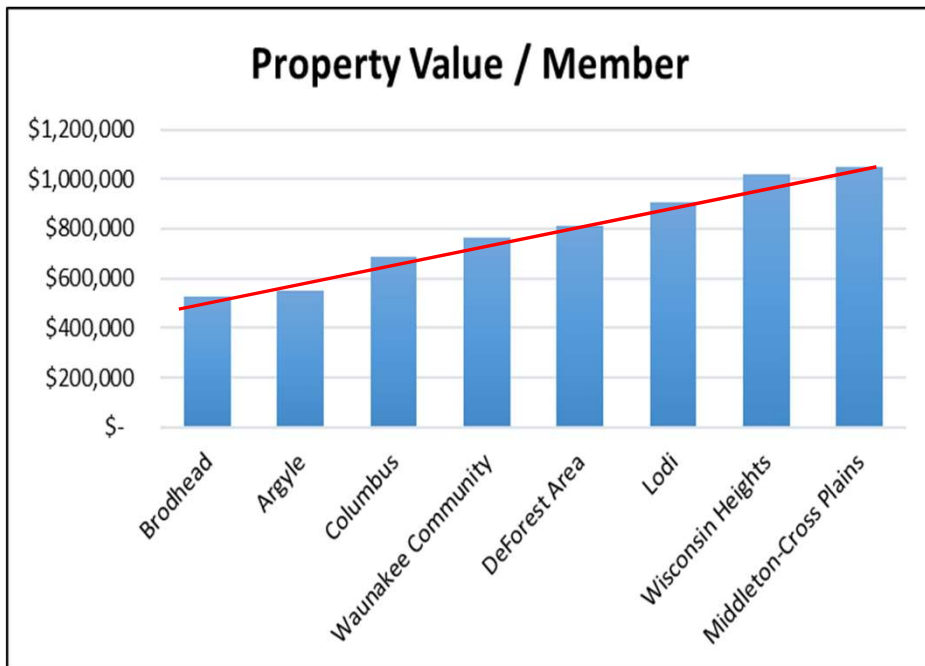


2021-2023 State Budget – State General

- State general aid increased by \$298 million in 2022-23
- Lodi's state general aid will decrease by \$453,220 in 2022-2023
- Under the state revenue cap formula, increases or decreases in state general aid are offset by increases or decreases in the fund 10 local property tax levy



Examples Revenue Limits (state aid vs. property tax)



**2020-2021 Information taken from Department of Public Instruction website*

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A Place & Time for Optimism...

- Is the School District of Lodi positioned for growth?
- Applied Populations Laboratory (APL) study 2021 show 3 of 4 models the School District of Lodi will grow in the next ten years
- Visual evidence



Dane, WI: 55 Unit Development



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Other development areas: Lodi Primary School, etc.



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General Fund (Fund 10) Budget

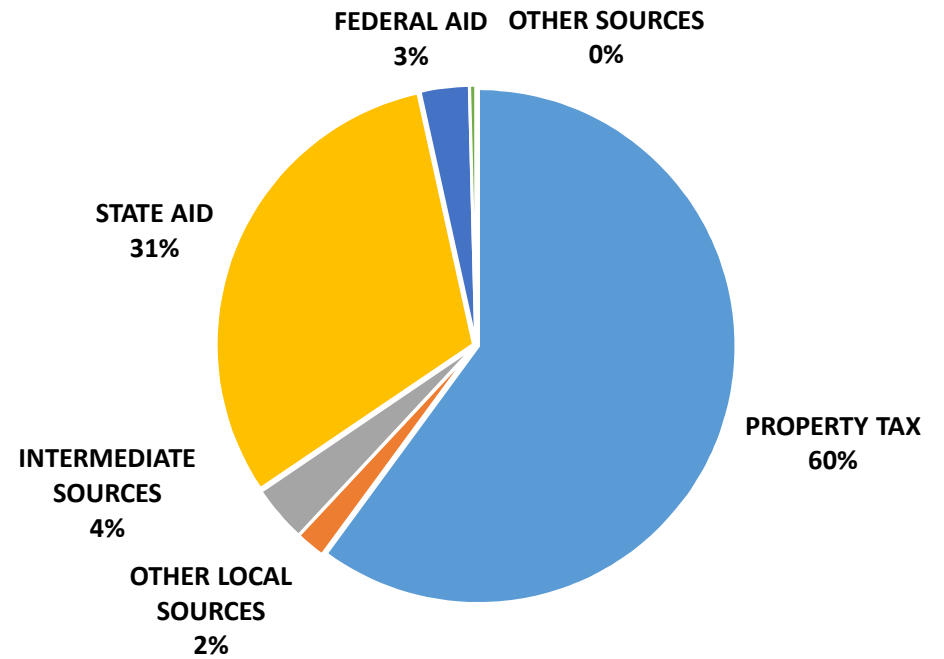
Budget Area (Projected)	Amount
Revenues	\$21,699,752
Expenses	\$21,477,113
Variance	\$222,639



GENERAL FUND REVENUES

GENERAL FUND REVENUES

PROPERTY TAX	13,036,328
OTHER LOCAL SOURCES	405,083
INTERMEDIATE SOURCES	778,116
STATE AID	6,725,160
FEDERAL AID	669,085
OTHER SOURCES	85,977
TOTAL	21,699,752

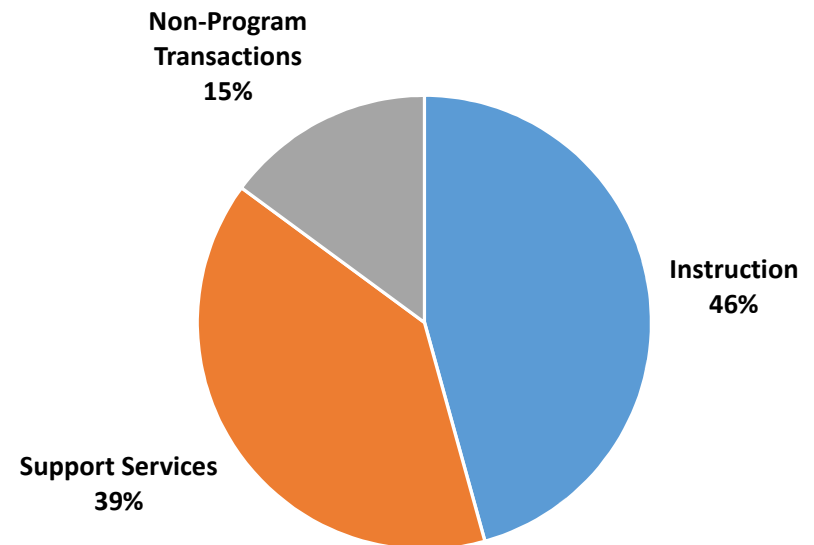




GENERAL FUND EXPENSES

INSTRUCTIONAL SERVICES	9,816,371
SUPPORT SERVICES	8,460,742
<u>NON-PROGRAM TRANSACTIONS</u>	<u>3,200,000</u>
TOTAL EXPENDITURES	21,477,113

GENERAL FUND EXPENSES





Other Funds - Projections

Fund	Revenues	Expenses	Variance
Gift Fund (Fund 21)	\$143,000	\$205,347	(\$62,347)
Special Education (Fund 27)	\$3,820,600	\$3,820,600	\$0.00
Non-Referendum Debt (Fund 38)	\$101,809	\$101,809	\$0.00
Referendum Debt (Fund 39)	\$1,029,463	\$1,106,462	(\$76,999)
Capital Projects (Fund 41)	\$2,180,000	\$1,526,000	\$654,000
Food Service (Fund 50)	\$718,526	\$718,526	\$0.00
Community Services (Fund 80)	\$545,000	\$545,000	\$0.00
Cooperative Programs (Fund 99)	\$1,000	\$1,000	\$0.00



3150 - Lodi

BAIRD

2021 Equalized Valuation (TID-Out)

\$1,458,667,597

		<u>2021 Municipality</u> <u>Equalized Valuation</u>	<u>2021 District</u> <u>Equalized Valuation</u>	<u>Percent</u> <u>Applicable</u> <u>to District</u>	<u>2022 Municipality</u> <u>Equalized Valuation</u>	<u>% Increase /</u> <u>Decrease over</u> <u>Previous Year</u>	<u>Estimated 2022 District</u> <u>Equalized Valuation</u>
11 246	C. Lodi	\$302,465,800	\$302,465,800	100.0%	\$350,280,000	15.8%	\$350,280,000
11 002	T. Arlington	\$111,945,700	\$48,854,981	43.6%	\$125,591,700	12.2%	\$54,810,324
11 010	T. Dekorra	\$427,756,800	\$69,189,345	16.2%	\$513,499,800	20.0%	\$83,058,212
11 022	T. Lodi	\$616,602,200	\$616,602,200	100.0%	\$701,699,700	13.8%	\$701,699,700
11 040	T. West Point	\$441,228,600	\$167,543,177	38.0%	\$518,483,000	17.5%	\$196,878,192
13 022	T. Dane	\$149,909,900	\$120,565,391	80.4%	\$174,430,000	16.4%	\$140,285,739
13 050	T. Roxbury	\$302,654,100	\$7,882,107	2.6%	\$331,950,800	9.7%	\$8,645,089
13 064	T. Vienna	\$296,155,900	\$14,958,796	5.1%	\$332,598,400	12.3%	\$16,799,502
13 116	V. Dane	\$110,605,800	\$110,605,800	100.0%	\$132,078,100	19.4%	\$132,078,100

TRUE

\$1,458,667,597

2022 Valuation: \$1,684,534,858

Counties included: 11 - Columbia
13 - Dane

15.5%
(Increase)

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How does this impact me?

Year	Property Value (15% Increase)	Mill Rate (SDL)	Total Taxes
2021-2022	\$300,000	11.11	\$3,333
2022-2023	\$345,000	9.96	\$3,436
*Tax increase this year			\$103



Question about the 2022-2023 Budget?

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Resolution A. Set Salary of School Board Members

The School Board members receive a salary for serving on the Board of Education for the School District of Lodi. The current salary received is as follows:

President.....\$3,500.00

BOE Members.....\$3,000.00

Resolution: Be it resolved that the board members of the School District of Lodi be paid a salary as stipulated below.

President.....\$ _____

Other BOE Members.....\$ _____

Introduced by: _____

Seconded by: _____

Dated: _____, 2022



Resolution B. To authorize reimbursement of board members' expenses

BOE Policy No. 142

Members of the Board of Education shall be reimbursed for all necessary expenses incurred in attending any meetings outside the school district or in making any trips outside the district on official business when so authorized by the Board.

Resolution: Be it resolved that the board members of the School District of Lodi be reimbursed for expenses incurred during the 2022-2023 school year as per BOE Policy No. 142.

Introduced by: _____

Seconded by: _____

Dated: _____, 2022



Resolution C. To delegate the Board of Education to set annual meeting date

Resolution: Be it resolved the School District of Lodi Board of Education be delegated to set the date of the annual meeting (as per statute 121.08”1”).

Introduced by: _____

Seconded by: _____

Dated: _____, 2022



Resolution D. To adopt the 2022-2023 Tax Levy

Non-Referendum Debt Levy	\$101,809
Irrepealable Debt Service Levy	\$1,029,463
Capital Projects Fund Levy	\$2,180,000
General Fund Levy	\$13,036,328
<u>Community Service Fund Levy</u>	<u>\$400,000</u>
Total Local Levy	\$16,747,600

Resolution: Mr. or Ms. Chairperson, I move the adoption of a total tax levy of \$16,747,600 of which \$13,036,328 is the General Fund Levy, \$2,180,000 is the Capital Projects Fund Levy, \$1,029,463 is the Referendum Debt Service Levy, \$101,809 is the Non-Referendum Debt Service Levy, and \$400,000 is the Community Service Fund Levy.

Introduced by: _____

Seconded by: _____

Dated: _____, 2022

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