

Thank You Mark Kohl

Congratulations on your retirement

1. Teaching in School District of Lodi for 40 years
2. Teacher of Distance Education Class for 14 years
3. Remarks from Mr. Breunig and Mr. Supannachaht Plang-ngoen



Annual Meeting & Budget Hearing

Date: October 21, 2024
Time: 7:00 PM
Location: Lodi High School
115 School Street
Lodi, WI 53555

Business Manager: Mr. Brent Richter
Board Treasurer: Mr. Adam Steinberg



Agenda

1. Call Meeting to Order: Board President (temporary chair)
2. Introductions: Explanation of Procedures
3. Election of Chair and Ballot Tellers
4. 23-24 Treasurer's Report: Mr. Adam Steinberg, Board Treasurer
5. 24-25 Budget Presentation: Mr. Brent Richter, Business Manager
6. Budget Hearing
 - a. Resolution A. to Set Salary of School Board Members
 - b. Resolution B. to Authorize Reimbursement of Board Members' Expenses
 - c. Resolution C. to Set Date and Hour for the 2025 Annual Meeting or Authorize the Board of Education to Set Date and Hour (Wis. Stat. sec. 120.08(1)(a))
 - d. Resolution D. to Adopt 2024-2025 Tax Levy
7. Adjournment



2023/24 Treasurer's report

H. Adam Steinberg
School Board Treasurer

Annual audit process is in progress... therefore, financial information is subject to change...



Overview

Fund 10 - General

Fund 21 - Gifts, donations, and fundraising

Fund 27 – Special Education

Funds 38 & 39 – Debt service

Funds 40 & 41 – Capital projects

Fund 50 – Food service

Fund 80 – Community services



Fund 10 – General operations

Covers the day-to-day expenses and activities for K-12 education

Was projected to have a \$1.35 million surplus with the start of the 2023-2024 fiscal year...

Ended with a **\$1.9 million surplus**

Why?

- Expenses came in under budget by 2.1% - \$484,000 from unanticipated savings in salaries and benefits purchases
- Use of Esser III funds to cover subs, curriculum materials and other designated Esser uses.



Fund 10 – General operations

Where does it come from?

Our key sources:

Local funds: \$14.25 million (\$13.78 million from property taxes)

State revenues: \$7.8 million (\$6.45 million in equalization aid)

Investment interest: \$269,000 (over our estimates)

Gifts and donations: \$56,000



Fund 21 – Gifts, donations and fundraising

Used for co-curricular programs, equipment and supplies, student travel expenses, etc.

Revenue: \$167,541

Expenses: \$176,881

Variance: (\$9,340)



Fund 27 – Special education

Special education student programs and expenses
Primarily Labor costs...

State aid: \$1.17 million

Federal aid: \$400,000

Expenses: \$4.39 million

Transfer: \$2.6 million from Fund 10



Funds 38 & 39 – Debt service

any loans the school district has...

Fund 38 is non-referendum debt

High School STEAM lab: \$0 - paid off in 2023

High School Stadium project: \$64,378 – will be paid off in 2029

Fund 39 is referendum debt

Two Primary School loans: \$1.16 million/year – will be paid off in 2036



Funds 40 & 41 – Capital projects

Fund 40 is for Board approved expenses

Use this fund to maximize state aid

Used for large ticket unexpected items like repairs / replacements on boilers, chillers, and transformers.

The district sets aside \$50,000 each year into this fund.

Fund 41 is referendum

Referendum projects: \$2.13 million levied this year for Elementary/OSC roof, technology upgrades, etc.



Funds 50 – Food service

The district and Taher working to introduce new and exciting food options:

"The Great Apple Crunch," pig roast, exotic cuisine, sweet corn from Scott Ness, and potatoes from The Little Potato Factory

Revenues: \$885,000

Expenses: \$917,000

Deficit: (\$32,000)



Funds 80 – Community Service

Supports things like CREW, LCAT, Pool

Revenues: \$550,000

\$300,000 from tax levy

\$120,000 from grants

\$120,000 from program revenues, facility rentals, etc.

Expenses: \$532,000

Balance: \$567,000



2024-2025 Budget Presentation

District Business Manager, Mr. Brent Richter, will present the 2024-2025 Budget.

Click [here](#) for the 2024-2025 DPI Formatted Published Budget.



Lodi Strategic Plan

Preparing for the Future

Exploring academic and career excellence for diverse futures through opportunity, relevance, & readiness

1

Nurturing the Whole Student

Creating a sense of belonging by growing empathy and compassion, inspiring the emotional and physical wellbeing of each student

2

Innovative Communication Connection

Committing to stakeholders to provide clear and transparent communication and opportunities for engagement

3

District Workforce

Attracting and retaining exceptional team members and engaging them in continuous improvement

4

Operational Excellence

Planning for the district, incorporating innovation, budget forecasting, building maintenance & future needs for the district ensuring operational viability

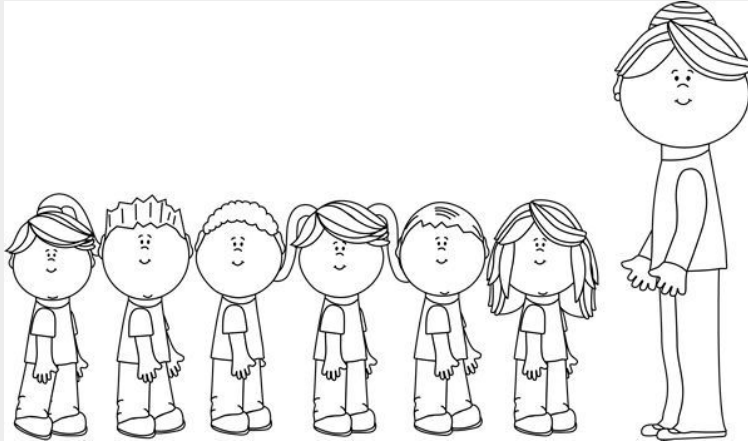
5

Important Budget Dates

- July 1: Board approves “Draft Budget”
- 3rd Friday September: Student Count
- October 1: Property Value Certification
- October 15: State Aid Certification
- October 21: Annual Meeting/Levy Certification
- October 21: Board “Adopts Final Budget”
- Winter/Spring: Preliminary budget meetings
- Spring/Summer: Develop next year budget



Revenue Limit



3rd Friday Sept. Student Count
(Rolling three-year average)

X

\$11,325

2024-25 Revenue Limit Worksheet		
2024-25 Base Revenue (Funds 10, 38, 41)	(from left)	16,016,000
Base Sept Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left)	1,456
2024-25 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	11,000.00
2024-25 Per Member Change (A+B)		325.00
2024-25 Low Revenue Ceiling per s.121.905(1):		
		11,000.00
Allowed Per-Member Change for 2024-25		325.00
Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0		0.00
Value of the CCDEB (2024-25 DPI Computed-CCDEB Dists only)		0.00
2024-25 Maximum Revenue / Member (Ln 3 + Ln 4)		11,325.00
Current Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left)	1,453
2024-25 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	16,455,225

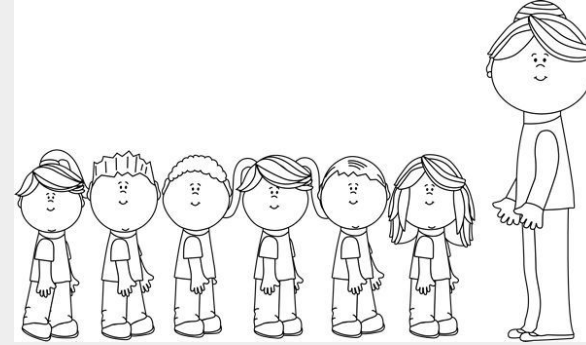
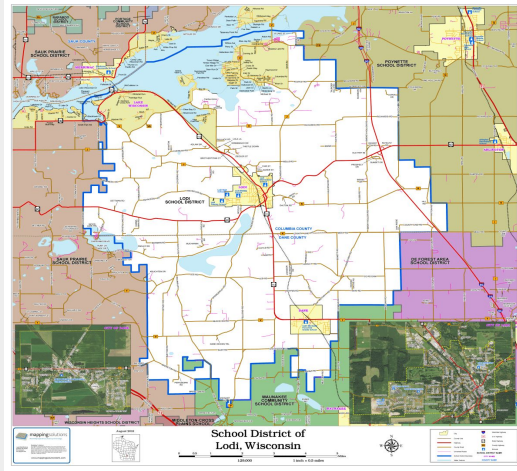
1. Revenue Limit:	16,455,225
2. (+) 2022 Referendum:	5,980,000
3. (+)Declining Enrollment:	33,975
4. (+)PY uncounted student:	3,016
5. (+)WPCP & RPCP Vouchers*:	171,721
6. <u>(+)SNSP vouchers**:</u>	<u>15,409</u>
Total Revenue Limit:	22,659,346
A. State EQ Aid:	7,166,461
B. Computer & Personal Property Aid:	26,169
C. Property Tax (F10, 38, 41):	15,466,924

*WPCP: Wisconsin Parental Choice Program

*RPCP: Rural Parental Choice Program

**SNSP: Special Needs Scholarship Program

State Aid Calculation



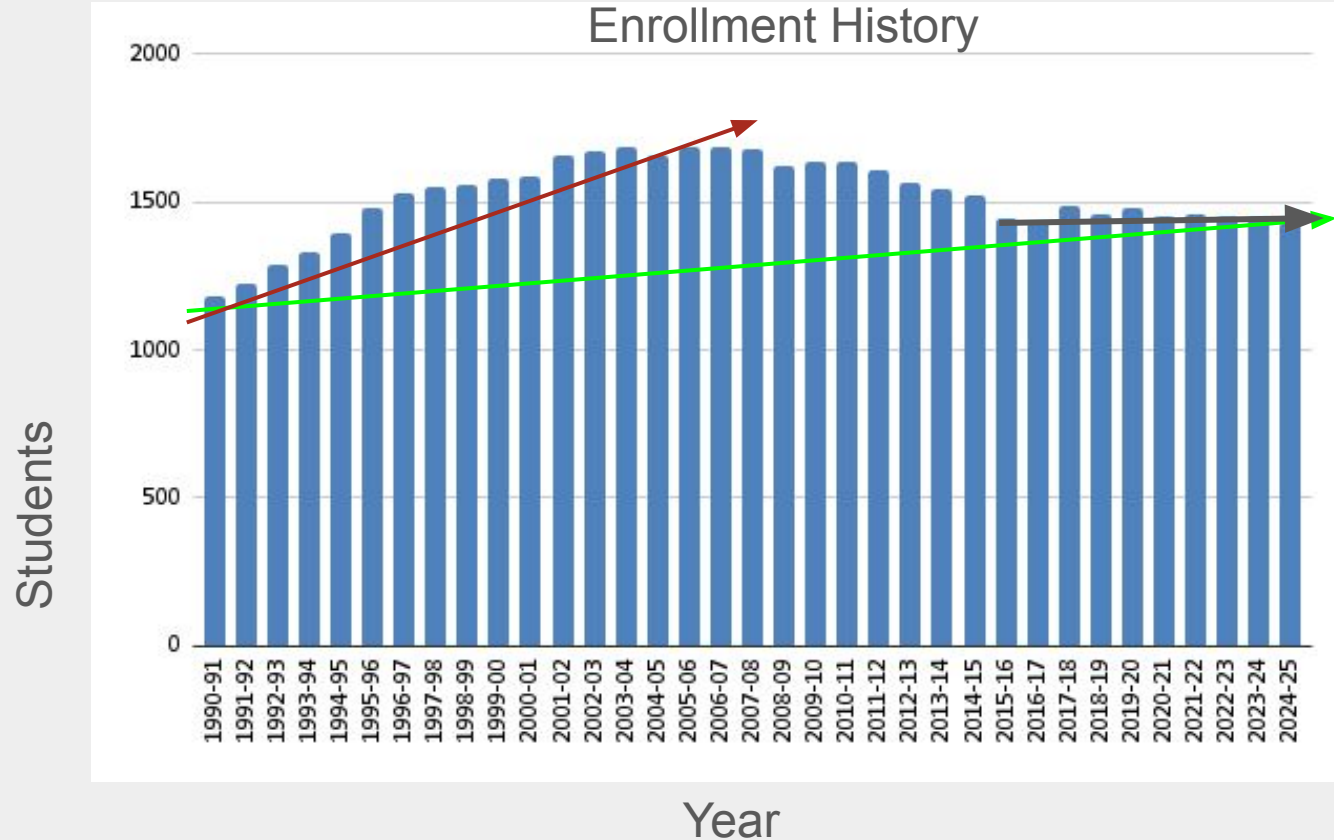
$$\frac{\text{Property Value}}{\text{Students}} = X$$

X = number which tells us where a district fits on the state aid formula

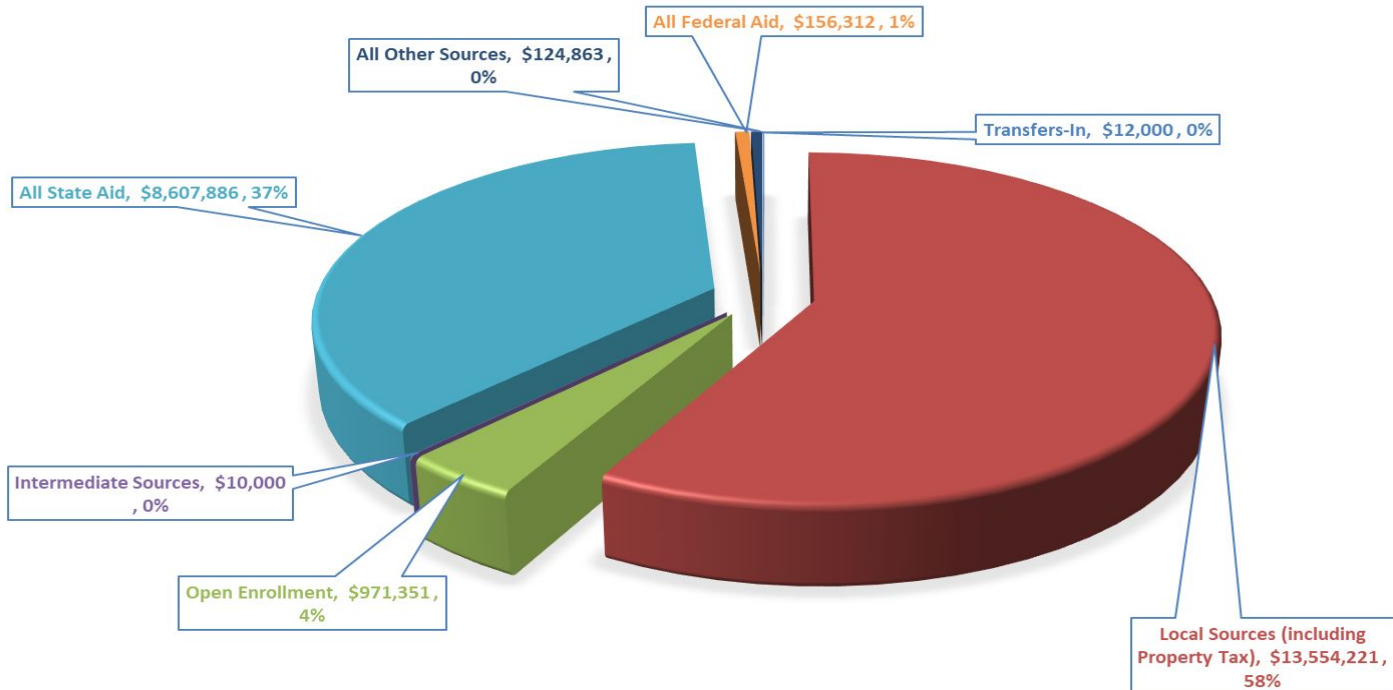
District	Property Value (TIF Out)	Property Value Per Member (X)	Student Count	Aid as a % of Revenue Limit	After Referendum
SD Lodi (NR)	\$1,927,091,497	\$1,272,008	1515	43%	32%
Waunakee CSD (NR)	\$4,654,860,571	\$1,077,015	4322	49%	42%
Sauk Prairie SD	\$3,160,184,959	\$1,203,880	2533	44%	NA
Poynette SD (NR)	\$1,082,053,039	\$1,072,401	994	52%	44%
Deforest ASD	\$4,352,028,680	\$1,056,831	4063	49%	NA

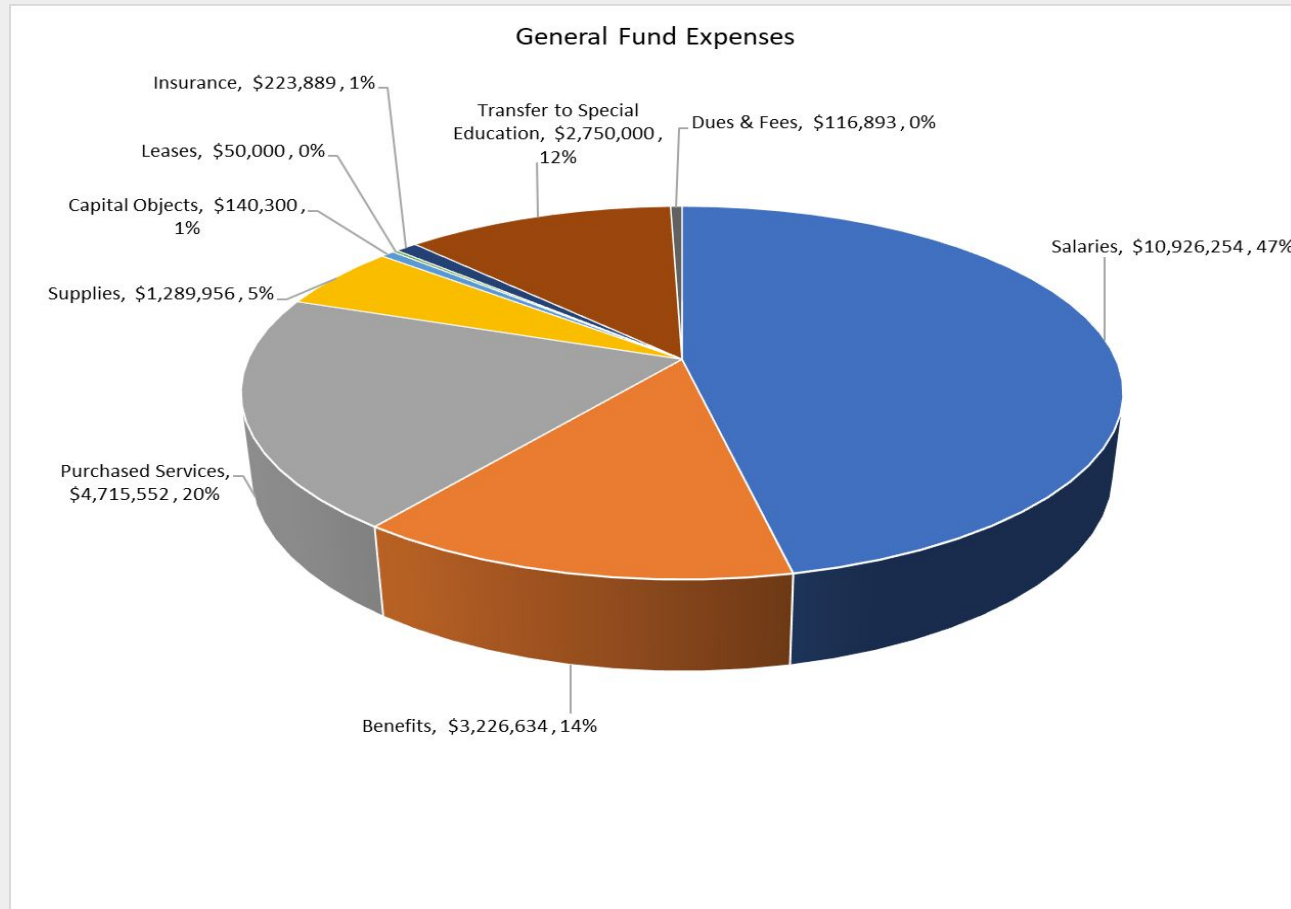
NR=Non-recurring referendum school district

$$\frac{\text{Property Value}}{\text{Students}} = X$$



GENERAL FUND REVENUES





School District of Lodi

24-25 Budget Area	Fund	Revenues	Expenses	Variance
General Fund	10	23,436,633	23,439,478	(2,845)
Special Education	27	4,610,243	4,610,243	-
Non-Referendum Debt	38	64,378	64,378	-
Debt Service	39	1,129,663	1,142,713	(13,050)
Capital Projects	41	2,680,000	2,680,000	
Food Service	50	910,000	910,000	-
Community Services	80	575,000	575,000	-
Cooperative Packages	99	20,073	20,073	-
Total		33,425,990	33,441,885	(15,895)



Federal Elementary & Secondary Emergency Education Relief Fund

	ESSER I	ESSER II	ESSER III
Stimulus Bill	Coronavirus Aid, Relief, and Economic Security Act (CARES Act)	Coronavirus Response and Relief Supplemental Appropriations Act (CRRSAA)	American Rescue Plan Act (ARPA)
Performance Period <i>Funds must be expended by this date.</i>	3/13/2020 - 9/30/2022	3/13/2020 - 9/30/2023	3/13/2020 - 9/30/2024
Lodi Funding	\$97,000	\$508,000	\$863,406

Note: Stipulations were placed on how funds could be spent to address the impact of COVID-19. Example: 20% of ESSER III to mitigate learning loss, ESSER III Board approval, Etc.

Examples of Expenditures

ESSER I & ESSER II

3/13/2020 - 9/30/2023

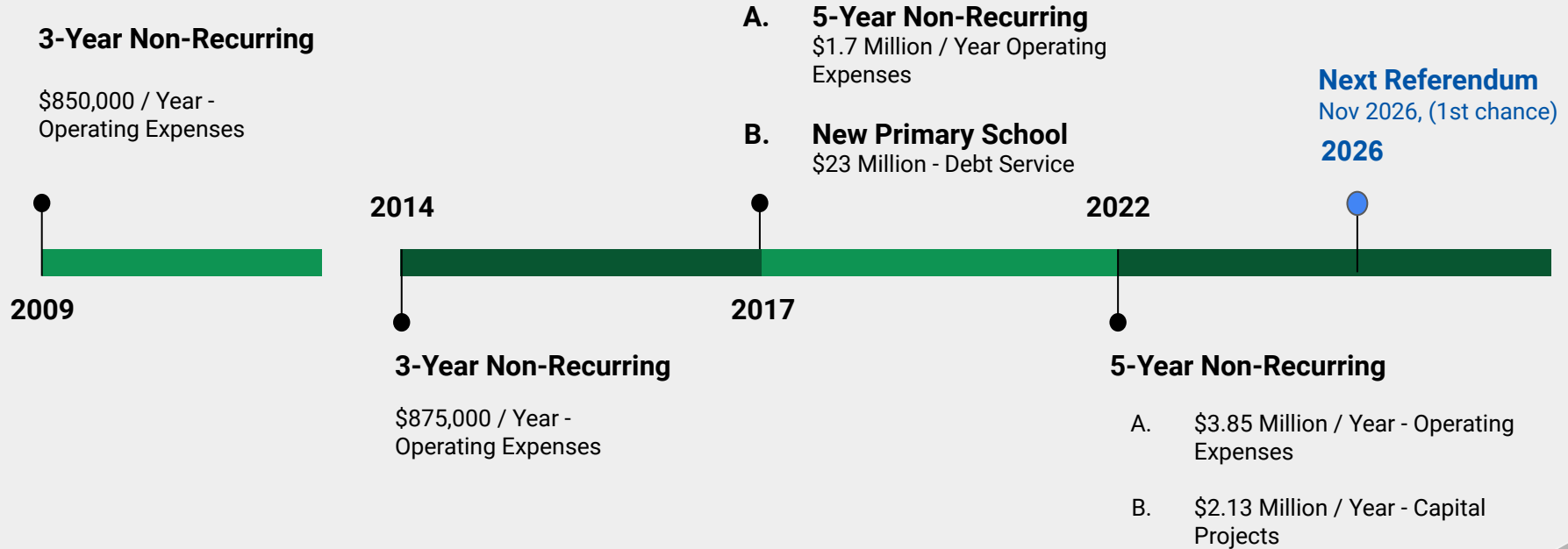
- Long-Term Building Substitutes (one for each building)
- Personal Protective Equipment (masks, shields, Plexiglas, hand sanitizer, etc.)
- Health Aide Position at the PS/ES/OSC
- Part-Time Contact Tracer Position
- Additional Nurse, Health Aide, and Support Staff Compensation for Time Spent Contact Tracing After Hours on Nights and Weekends
- Increased Technology (hot spots for families without internet access, document cameras, subscriptions to online instructional support services like SeeSaw and iReady, headsets, etc.)
- Busing Costs for Extra Midday Routes and Extra Buses for Co-Curricular Events
- English as a Secondary Language Coordinator Position to Support Our Growing Population and Meet State and Federal Requirements
- Technology Support Position

ESSER III

3/13/2020 - 9/30/2024

- 3-5 Additional Interventionist Support For Learning Loss
- MyView Literacy 3-5 Reading Program Adoption & Training
- Ready Math 6-8 Program Adoption & Training
- English As A Second Language Support
- Soliday Reading Intervention Program & Training
- Math Intervention Program (Do The Math)
- K-2 Phonics To Reading Program Adoption & Training
- Summer For The Love Of Reading Program
- Summer Staff Planning To Support Student Learning Loss
- Updated CTE Program Resources (Welders, Laser Engraver, etc.)
- Universal Screening Tool, Progress Monitoring Tool, Curriculum Resources Expansion (Satchel Pulse)
- PS & ES Bookroom Updates (Small group & phonics/decodable readers)
- Building & Daily Substitutes

Referendum History

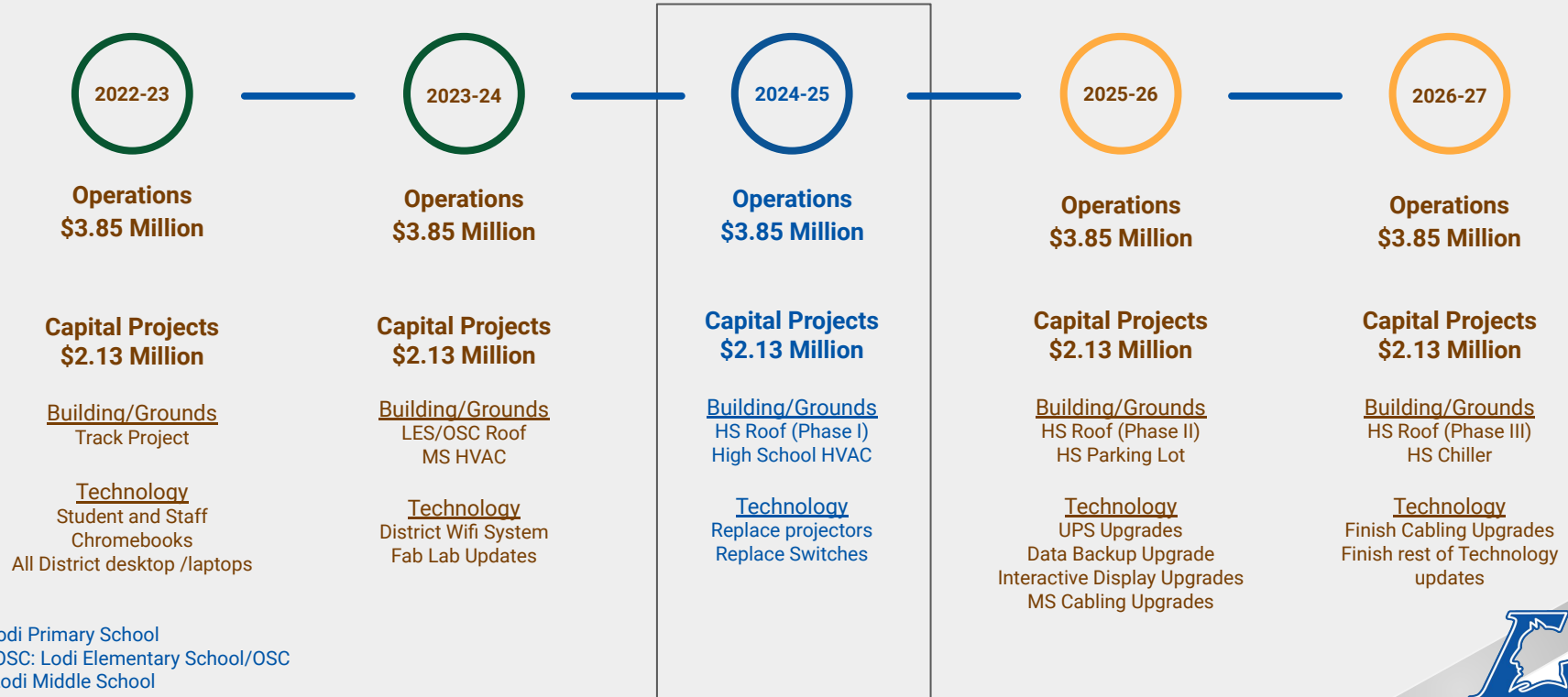


Lodi Referendum History

<https://www.lodi.k12.wi.us/about/referendum-22>



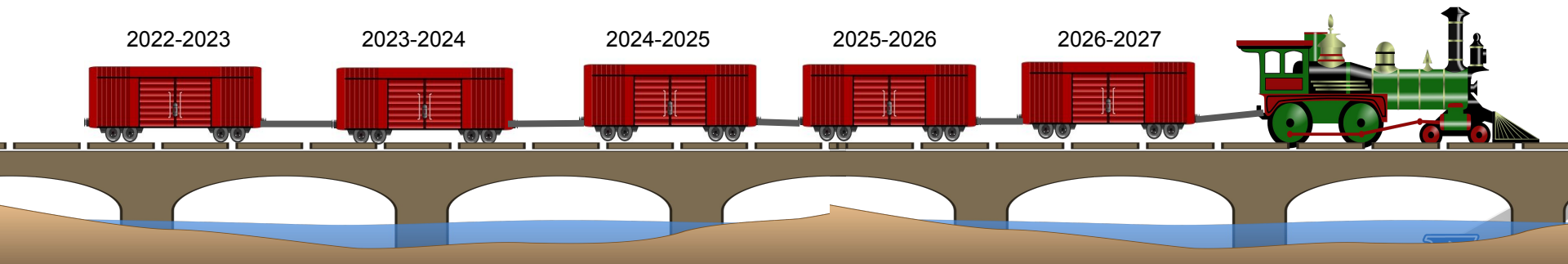
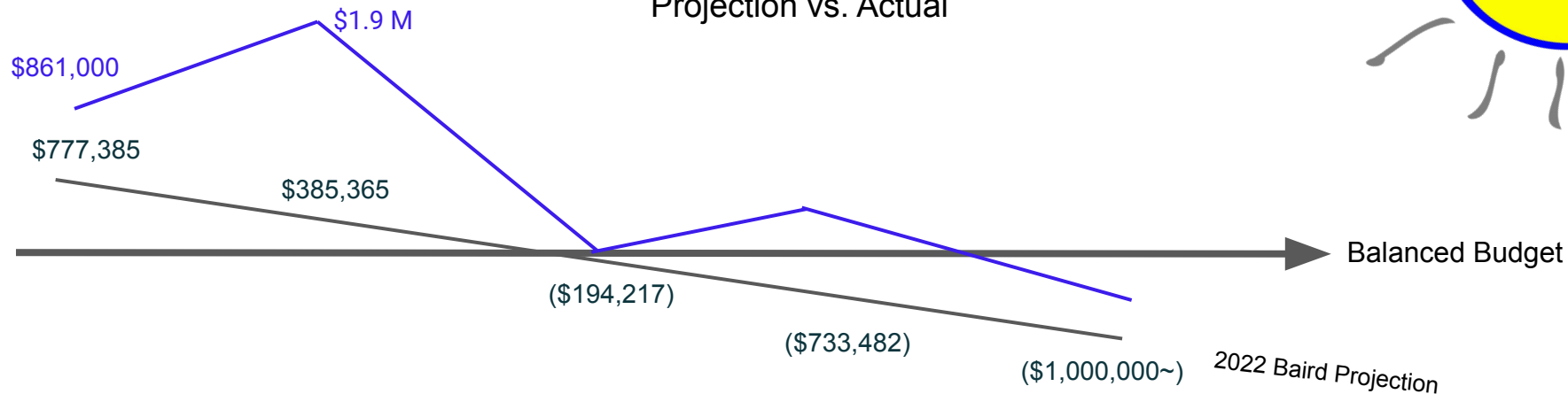
2022-2027 Referendum



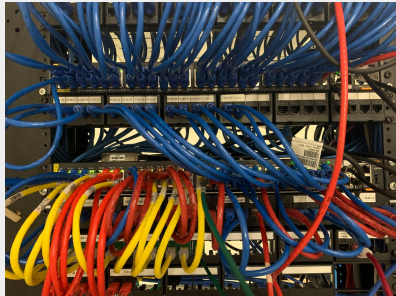
PS: Lodi Primary School
LES/OSC: Lodi Elementary School/OSC
MS: Lodi Middle School
HS: Lodi High School



Referendum (Non-Recurring) Timeline - Projection vs. Actual



Referendum - Technology projects completed

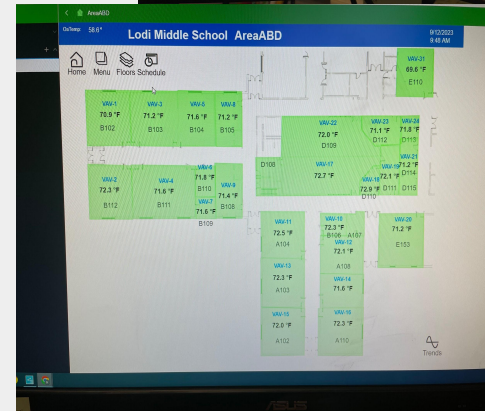
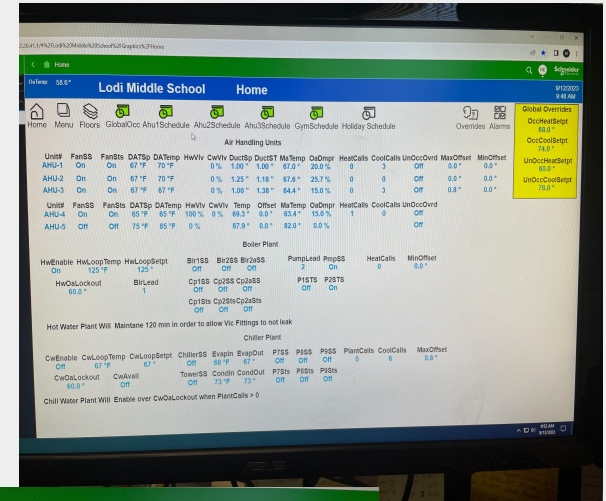
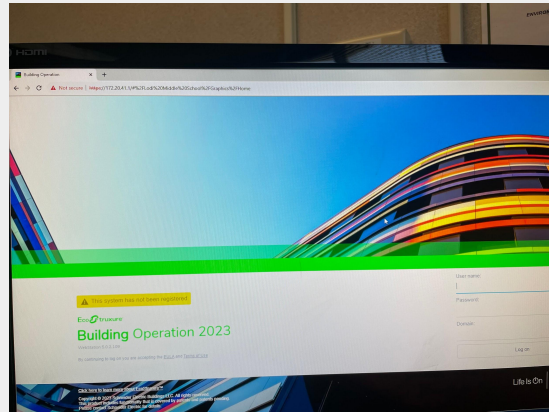
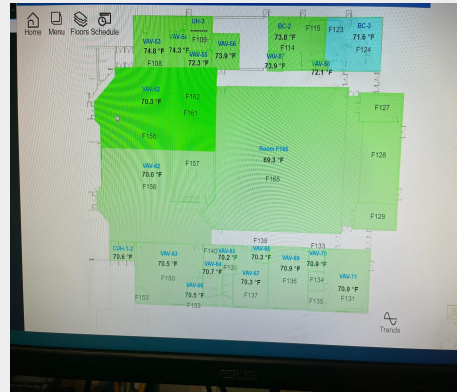


Referendum - Technology projects upcoming

[2022 Referendum Projects - Upcoming Technology](#)

School District of Lodi

Middle School HVAC Controls



Track Project



Elementary / OSC Roof (2024)



Elementary / OSC Roof (2024)



Buildings & Grounds Upcoming Projects



School District All Tax Levy

	2023-2024	2024-2025	Variance
General Fund (Fund 10)	13,780,824	12,722,546	(1,058,278)
Non-Referendum Debt (Fund 38)	64,378	64,378	0
Referendum Debt (Fund 39)	1,150,687	1,129,663	(21,024)
Capital Projects (Fund 41)	1,780,000	2,680,000	900,000
Community Services (Fund 80)	300,000	250,000	(50,000)
Total Levy	17,075,889	16,846,587	(229,302)



Example of a estimated taxes on a \$375,000 property

Year	Property Value (14% Increase)	Mill Rate (SDL)	Total Taxes
2023-2024	\$375,000	8.80	\$3300
2024-2025	\$375,000	8.08	\$3030
*Estimated tax decrease this year			(\$270)

**This scenario does not include the School Tax Levy Credit*

School District of Lodi

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Please inform treasurer of address changes.

ASSESSED VALUE LAND 160,900	ASSESSED VALUE IMPROVEMENTS 258,500	TOTAL ASSESSED VALUE 419,400	AVERAGE ASSMT. RATIO 0.839594637	NET ASSESSED VALUE RATE 0.01719574 (Does NOT reflect credits)	NET PROPERTY TAX 6836.33
ESTIMATED FAIR MARKET VALUE LAND 252,500	ESTIMATED FAIR MARKET VALUE IMPROVEMENTS See Reverse, Use Value Assessment 307,900	TOTAL ESTIMATED FAIR MARKET VALUE 560,400	☐ A star in this box means unpaid prior year taxes.	School taxes also reduced by school levy tax credit 840.05	

TAXING JURISDICTION	2022 EST. STATE AIDS ALLOCATED TAX DIST.	2023 EST. STATE AIDS ALLOCATED TAX DIST.	2022 NET TAX	2023 NET TAX	% TAX CHANGE
Columbia County	71,292	87,235	1,789.29	1,800.98	0.7%
Town of Arlington	136,710	180,575	1,492.95	1,506.25	0.9%
Lodi School	237,689	316,429	3,572.42	3,574.09	0.0%
MATC	90,406	93,607	324.06	330.57	2.0%
TOTAL	536,097	677,846	7,178.72	7,211.89	0.5%

FIRST DOLLAR CREDIT	-84.64	-79.53	-6.0%
LOTTERY AND GAMING CREDIT	-277.81	-296.03	6.6%
NET PROPERTY TAX	6,816.27	6,836.33	0.3%

TOTAL DUE: \$6,836.33

FOR FULL PAYMENT
PAY BY:
JANUARY 31, 2024

Warning: If not paid by due dates,
installment option is lost and total tax is
delinquent subject to interest and, if
applicable, penalty.
Failure to pay on time. See reverse.

FOR INFORMATION PURPOSES ONLY - Voter Approved Temporary Tax Increases

Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends	Taxing Jurisdiction	Total Additional Taxes	Total Additional Taxes Applied to Property	Year Increase Ends
Lodi School	40,555	297.45	2037				
Lodi School	210,761	1,545.84	2027				





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.....\$4,000.00

BOE Members.....\$3,500.00

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: _____, 2024

Resolution B. To authorize reimbursement of Board Members' expenses

BOE Policy No. po0144.1

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 2024-2025 school year as per BOE Policy No. po0144.1.

Introduced by: _____

Seconded by: _____

Dated: _____, 2024

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: _____, 2024

Resolution D. To adopt the 2024-2025 Tax Levy

Non-Referendum Debt Levy	\$64,378
Irrepealable Debt Service Levy	\$1,129,663
Capital Projects Fund Levy	\$2,680,000
General Fund Levy	\$12,722,546
<u>Community Service Fund Levy</u>	<u>\$250,000</u>
Total Local Levy	\$16,846,587

Resolution:

Mr. or Ms. Chairperson, I move the adoption of a total tax levy of \$16,846,587 of which \$12,722,546 is the General Fund Levy, \$2,680,000 is the Capital Projects Fund Levy, \$1,129,663 is the Referendum Debt Service Levy, \$64,378 is the Non-Referendum Debt Service Levy, and \$250,000 is the Community Service Fund Levy.

Introduced by: _____

Seconded by: _____

Dated: _____, 2024

Motion to Adjourn:

Mr. or Ms. Chairperson, I move to adjourn.

Introduced

by: _____

Seconded by:

Dated: _____, 2024



