MHS Health Room Feminine Supplies

2026 Women's Giving Circle - Competitive Grant Cycle

Menomonie School District

Joe Zydowsky DR.
1715 5th Street West
Menomonie, WI 54751

susan_bayer@msd.k12.wi.us
O: 715-232-2606

MS. Susan Bayer

1715 5th Street West
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Application Form

Instructions

INSTRUCTIONS

Complete the grant application by responding to the fields below. Note that any fields with an asterisk are required fields and must be completed prior to submitting an application.
As you complete the form, the system will auto-save every 100 characters typed or every time you click out of a field. You may collapse question groups as you go, as an indicator to yourself that you've completed that section and to reduce scrolling.

The system also allows you to Save an application and come back to it before submitting. There is also a Collaborator feature that allows applicants to work together on a single request. https://docs.google.com/document/d/15NsdFgi3lBmBu0_pp1zj2HZ51I4mx8Wryjrx4FYOmdg/edit?usp=sharingContact the Community Foundation at (715) 232-8019 if you have any questions or problems with the form.

Request Overview

Project Title*

Please provide a descriptive Name/Title for this grant request.

MHS Health Room Feminine Supplies

Amount Requested*

Typical grant amounts range from $500 to $5,000 or more.

$1,500.00

Program Area*

Please check the program area that best categorizes this grant request.

Education

Geographic Area Served*

Please select which geographic area is primarily being served by this request.

Menomonie Area

Age Group Served*

Please select the specific age group served by this grant request.

School-aged children and/or adolescents

Income Level Served*

Please select the income level of the target population being served by this request.

Low Income

Non Discrimination Policy*

In accordance with federal regulations, the Community Foundation of Dunn County does not discriminate based on race, color, creed, sex, religion, age, disability, sexual orientation, marital status or national origin. Do the applicant organization's employment and service practices comply with this policy?

Yes

About Your Organization

1. Organization Overview*

Please provide a brief background about your organization, including a short summary of the organization's history, mission, goals, accomplishments, and challenges.

Our school district continues to work with students of all economic backgrounds. We strive to find ways to meet the needs not me inside the home.

2. Current Initiatives*

Please describe your current programs, activities, community impact and the community's involvement or support of your organization.

We are a public 9-12 high school serving a diverse population of students in Dunn County.

3. Organizational Structure*

Describe the current structure of your organization, including how the organization functions on a daily basis. (CEO, staff, volunteers, etc.)

MHS is one of six sites within the district. We serve all area high schoolers and do not discriminate.

About the Grant

What is the community need that this request addresses?

There has been a significant increase in the request for feminine hygiene products by middle and high school students. Our current health services budget can not meet the demands at both levels. For the past two years we have relied on anonymous donations to help meet the needs, however often we are without supplies as the school year comes to a close.

Project Goals and Activities*

Describe the specific goals and activities of your project and how they will be carried out or accomplished.

We want to provide students products as needed/requested without embarrassment or shame. Often this includes weekend care packages.

Project Outcomes*

Describe the anticipated outcomes resulting from this grant project, its impact and how the community will be better served.

We want both the middle and high school health rooms adequately supplied with products for female students as needed. To meet the anticipated needs of the 2026-27 school year, we need more funding. We would like to increase hygiene awareness for female students.

Sustainability*

Please describe how you will fund and continue to sustain these activities beyond the grant period.

This is a stop-gap measure to meet the uncertain needs of the future with the state of our government budget.

Staff - Project Summary*

Grant Project Budget

Anticipated Project Income*

Please list out all anticipated sources of income for this specific grant project with amounts and whether the funding is approved or pending.

Ex: Dunn Energy Cooperative: $1,000 - Approved

$3700 is the annual budget for K-12 health room supplies. Approximately $200 of this budget is allotted for feminine products.

Total Project Expenses*
What are the total expenses for this particular grant project? This may be more than your grant request amount and helps us to understand if the Foundation is funding a portion of the project or the full cost of the project.

$1,500.00

Project Expenses Description*
Please itemize the expenses for this grant project, including a short description of each item and the anticipated cost. (Personnel, Materials and Supplies, etc.) If this grant is to cover a portion of the project, please list all expenses of the project and then specify which expenses you anticipate being supported by this CFDC grant.

We would be buying bulk tampons and pads for students. A box of 250 pads is $50. A box of 500 tampons is $85. We would like to buy as many as possible so that students are able to change their pads/tampons when needed without question. More tampons are distributed at the high school level. More pads are distributed at the middle level.

Project Budget Upload
(Optional) You may upload a separate file of your own, representing this grant request's Project Budget. For help creating the document, you can click here to download our Grant Project Budget template.

Letter of Support
(Optional) Letters of Support are optional, unless another organization or individual is integral to the purchase or use of the program and/or is a fiscal sponsor. Then it is required.

Additional Supporting Documents
(Optional) You may upload additional supporting documents to your request. If this grant request is to purchase a specific item or equipment, please upload a financial quote or spec sheet about the item here.

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Staff - Project Budget Summary*
Brief sentence about how the grant budget is broken down by item.

Required Organization Financials

Current Board of Directors*
Please upload a list of your current Board of Directors.

Board SDMA.pdf

Organizational Budget*

Please upload your organization's most recent Operating Budget with projected revenues and expenses.

FINAL Annual Report 2025-26.pdf

Audited Financials

Please upload a copy of your organization's current Audited Financial Statement. If you are not required to prepare an audited financial statement, please skip this upload and see the Audit Upload Opt-Out.

Audit Upload Opt-Out

Under Wis. Stat. § 202.12| a charitable organization with annual contributions over $500,000 must file an audited financial statement and include the opinion of an independent CPA. A charitable organization with annual contributions less than $500,000 and over $300,000 must file a financial statement reviewed by an independent CPA. If you do not upload an audit or financial statement, please verify that your organization is not required to based on this state statute.

Proof of 990 Filing*

Please upload proof of current IRS 990 Filing. You may upload the first page only; the full 990 document is not required.

ACFrOgClq7ioc8q5A-0deYV9HJ2fLM7M0yR4g3A-Fx4PHXBRT4bqrKbjJUeTvcSfdRnZN5bwRYxRmUnEGnAHa4M_VU8XcKE8TQeck_m03BMAANFeui62LxkyhurLQPETiZlUGc5vWltXtXBgUILUe_Qq773CAvjRLL4eaKqlsA==.pdf

Authorization

Applicant Agreement*

As the applicant submitting this request on behalf of the organization, you certify that:

- **The information provided in this application is complete and accurate to the best of your knowledge.**
- **Falsification of information will result in termination of any award granted.**
- **You have discussed this project and grant request with the necessary authorized representatives at your organization. They support this request and the proposed allocation of funding.**

If awarded a grant, the organization will:

- **Carry out the activities and expend grant funds as described in the proposal, to the best of their ability.**
- **Submit significant changes in the scope or budget of the project to the Foundation for approval.**
- **Complete and submit written reports as required no later than 12 months from the date the grant is awarded.**

- **Acknowledge the role of the Community Foundation of Dunn County in supporting the organization in communications with their board and the public.**
- **Provide copies of all publicity, press releases or promotional materials. If available, provide photos in digital format.**

I agree

File Attachment Summary

Applicant File Uploads

- Board SDMA.pdf
- FINAL Annual Report 2025-26.pdf
- ACFrOgClq7ioc8q5A-0deYV9HJ2fLM7M0yR4g3A-Fx4PHXBRT4bqrKbjJUeTvcSfdRnZN5bwRYxRmUnEGnAHa4M_VU8XcKE8TQeck_m03BMAANFeui62LxkyhurLQPETiZlUGc5vWltXtXBgUILUe_Qq773CAvjRLL4eaKqlsA==.pdf

SCHOOL DISTRICT OF THE MENOMONIE AREA

School Board Members for 2025-2026

TERM EXPIRES 2027	TERM EXPIRES 2028	TERM EXPIRES 2029
MICHELLE DUPREE Board Member 1705 August Lane Menomonie, WI 54751 715-556-0016 (cell) michelle_dupree@msd.k12.wi.us	RACHEL HENDERSON Board President N3060 630th Street Menomonie, WI 54751 612-280-2438 (cell) rachel_henderson@msd.k12.wi.us	DALE DAHLKE Board Member E1880 790th Avenue Knapp, WI 54749 715-665-9200 (home) dale_dahlke@msd.k12.wi.us
EMILY HINES Board Treasurer 2208 3rd St W Menomonie, WI 54751 715-577-5248 (cell) emily_hines@msd.k12.wi.us	ABE SMITH Board Vice-President N4433 350th Street Menomonie, WI 54751 262-443-4286 (cell) abraham_smith@msd.k12.wi.us	JAY EDENBORG Board Member N4901 429TH AVE Menomonie, WI 54751 715-577-1710 (cell) jay_edenborg@msd.k12.wi.us
ANGELA WOLF Board Member N3285 630th Street Menomonie, WI 54751 651-248-3987 (cell) angela_wolf@msd.k12.wi.us	DOMINIQUE STEWART Board Clerk 1978 Southridge Avenue, Apt. 4 Menomonie, WI 54751 715-505-8089 (cell) dominique_stewart@msd.k12.wi.us	AMY RIDDLE-SWANSON Board Member 1331 Mathews Street Menomonie, WI 54751 715-309-8939 (cell) amy_riddle-swanson@msd.k12.wi.us

Twitter Feed

School District of the Menomonie Area

ANNUAL MEETING
2025-2026

MENOMONIE MUSTANGS™

School District of the Menomonie Area

Strategic Plan 2025-2030

Preparing Our Students

GOAL

We will ensure that all students will be career, college, and life ready upon graduation.

STRATEGIC OBJECTIVES

Rigorous and Relevant Instruction

Strong Academic Foundations

ACTION PLANS

- Enhance rich academic and extra-curricular programming.
- Strengthen and enhance career pathways so all students have a career plan upon graduation.
- Provide individualized, relevant teacher-led instruction to meet all students' needs.
- Develop student critical thinking skills.
- Foster student literacy and numeracy skills.
- Deepen early childhood learning foundation.
- Strengthen safe use of technology.

Supporting Our Students

GOAL

We will assist all students to be healthy and well, so they can learn, thrive, and reach their goals.

STRATEGIC OBJECTIVES

Safe and Supportive School Experience

Embedded Supports for All Students' Well-Being

ACTION PLANS

- Bolster students' sense of belonging and engagement.
- Build greater accountability for student behavior.
- Strengthen students' social and emotional skills.
- Provide personalized supports for all learners.
- Increase awareness of and access to wellness services and support.

Engaging Our Staff

GOAL

We will ensure our staff is valued and empowered to support our students to reach their goals.

STRATEGIC OBJECTIVES

Safe and Supported Work Environment

Relevant Professional Development for All

ACTION PLANS

- Amplify opportunities for two-way communication.
- Increase staff collaboration, recognition, and accountability.
- Maintain competitive compensation & benefits.
- Cultivate a supportive working environment for staff well-being.
- Enhance high quality onboarding for all.
- Offer high quality, relevant professional development for all.
- Provide opportunities for career advancement.

Enhancing Family & Community Partnerships

GOAL

We will foster equitable opportunities, so all families are involved and engaged in their child's school experience. We will nurture strong business and community partnerships to support student learning.

STRATEGIC OBJECTIVES

Strong Home and School Engagement

Enhanced Business and Community Connections

ACTION PLANS

- Help families navigate their child's school experience.
- Streamline digital communication for families.
- Strengthen family support to assist children to learn more effectively.
- Connect families to needed school and community resources.
- Communicate effectively to the greater Menomonie community.
- Showcase benefits of existing partnerships.
- Promote sustainable business and community partnerships in service of students and the school district.

Operating Efficiently & Effectively

GOAL

As stewards of our community's resources, we will maintain efficient and effectively operated schools where students learn at high levels.

STRATEGIC OBJECTIVES

Safe Schools and Facilities

Responsible Fiscal Stewardship

ACTION PLANS

- Maintain schools, grounds, and equipment.
- Invest in technology infrastructure.
- Maintain commitment to updating, implementing and funding long-term facility plan.
- Leverage annual staffing plan to meet changing needs of students and the community.
- Enhance community understanding of the school district's operations, successes, and opportunities for improvement.
- Message fiscal needs and develop advocacy channels.

The School District of the Menomonie Area, by embracing the unique needs and using the strengths of our diverse community, is dedicated to preparing ALL students to become lifelong learners, caring individuals, and responsible citizens.

Superintendent's Message

August 18, 2025

Dear Citizens, Friends, and Neighbors:

The 2024-25 school year in the School District of the Menomonie Area included many wonderful accomplishments by students and staff. The SDMA met state expectations on the district's accountability report card, with improvements to student achievement scores were observed throughout the district. SDMA schools were able to once again offer a wide variety of co-curricular and extracurricular opportunities for the children in Menomonie, and a very robust and collaborative process with the SDMA community led to a new strategic plan being approved for the next five years.

In 2025-26, the school district will continue to focus on core values as the faculty, staff, and administrative team work to achieve our mission of preparing ALL students to become lifelong learners, caring individuals, and responsible citizens. This year, the school district leadership team, faculty, and staff will be working on the goals set forth by the district's new strategic plan focused on Preparing Our Students; Supporting Our Students; Engaging Our Staff; Enhancing Family & Community Partnerships; and Operating Efficiently & Effectively.

The school district continues to have success employing a terrific staff that is extremely competent, caring, and committed to the success of our children. This year's back-to-school inservice time included onboarding new staff members and collaborating with staff on continuing to build a positive climate and productive culture in our schools.

As with all areas in the SDMA, school officials continue to emphasize responsible decision-making and planning for the future when considering school district finances. According to SDMA Director of Business Services Eric Nelson, preliminary budget figures demonstrate a balanced budget for 2025-26. Both revenue and general fund expenditures are set to increase in the 2025-26 preliminary budget. With no new general school aid included in the biennial state budget, the tax levy for school district operations, debt service, and community service is projected to be $18,537,275 an increase of 3.66% compared to a tax levy of $17,882,530 from 2024-25. State revenues are projected to account for 66% of the total budget in 2025-26, which is an increase over the previous year. The projected tax rate for 2025-26 is $5.59 per $1,000 of equalized value, which would be a decrease of $0.01 from the actual mill rate of $5.60 a year ago. At this time, an expected increase in district property values has been projected at 4.71%. It should be noted that individual tax rates will vary for each property owner depending upon where one lives and the full or partial values of the assessment. The final budget and certified tax level will be set by the school board in October.

While successfully managing operations and maintaining the fiscal health of our school district continues to be important, our greatest priority is the success of our children. Our school district continues to enjoy many great examples of success in the classroom, athletics, fine arts, and many co-curricular activities. Much of this success can be attributed to our wonderful staff and the partnerships that the school district enjoys with parents, families, local businesses, UW Stout, CVTC, and our community. Graduates continue to leave MHS well prepared for opportunities in the workforce, military, or other institutions of higher education. Many of our school district alumni return to call the Menomonie area home, and it is truly a wonderful time to be a Menomonie Mustang!

Joseph E. Zydowsky, PhD
District Administrator

What’s Inside

Welcome to the 2025 Annual Meeting

Welcome to the Annual Meeting of the School District of the Menomonie Area. 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 Mission

Preparing ALL students to become lifelong learners, caring individuals, and responsible citizens.

Our Core Values

We value **Integrity**; therefore, we will…
- Be honest
- Be courageous
- Be responsible
- Be accountable

We value **Excellence**; therefore, we will…
- Nurture growth
- Be our best
- Expect the best

We value **Respect**; therefore, we will…
- Honors others and self
- Protect
- Listen
- Appreciate

We value **Trust**; therefore, we will
- Share
- Be reliable
- Be consistent
- Follow through

We value **Community**; therefore, we will…
- Care
- Serve
- Unite
- Be loyal
- Celebrate

Our Vision

What We Intend to Create (adopted 2010 – Board of Education Goal-setting Process)

- Strong partnerships with students, families, and the community in order to increase trust and shared responsbility.
- The alignment of district fiscal resources with established priorities
- A high quality, well-rounded educational experience to all students that is rigorous, culturally relevant, healthful, and engaging.
- ALL students performing at or above grade level in all academic areas.
- Graduates prepared for college, career, and life in the 21st century.
- Systems that will provide a diverse staff of competent, dedicated, and caring professionals.

Members of the Board of Education

SCHOOL DISTRICT OF THE MENOMONIE AREA
School Board Members for 2025-2026

RACHEL HENDERSON
Board President
N3060 630th Street
Menomonie, WI 54751
612-280-2438 (cell)
rachel_henderson@msd.k12.wi.us

DALE DAHLKE
Board Member
E1880 790th Avenue
Knapp, WI 54749
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dale_dahlke@msd.k12.wi.us

MICHELLE DUPREE
Board Member
1705 August Lane
Menomonie, WI 54751
715-556-0016 (cell)
michelle_dupree@msd.k12.wi.us

ABE SMITH
Board Vice-President
N4433 350th Street
Menomonie, WI 54751
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AMBER KERSTING
Board Member
N7599 540th Street
Menomonie, WI 54751
617-894-0903 (cell)
amber_kersting@msd.k12.wi.us

EMILY HINES
Board Treasurer
2208 3rd Street W
Menomonie, WI 54751
715-577-5248 (cell)
emily_hines@msd.k12.wi.us

DOMINIQUE STEWART
Board Clerk
1978 Southridge Avenue, Apt. 4
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715-505-8089 (cell)
dominique_stewart@msd.k12.wi.us

AMY RIDDLE-SWANSON
Board Member
1331 Mathews Street
Menomonie, WI 54751
715-309-8939 (cell)
amy_riddle-swanson@msd.k12.wi.us

ANGELA WOLF
Board Member
N3285 630th Street
Menomonie, WI 54751
651-248-3987 (cell)
angela_wolf@msd.k12.wi.us

Administrative Staff *715-232-1642*

District Administration		**Extension**
District Administrator	Joe Zydowsky	11111
Asst. Superintendent of Instruction	Brian Seguin	10125
Director of Human Resources	Samantha Hoyt	11062
Director of Student Services	Tonia Kowieski	10130
Director of Technology Services	Katie Krueger	10124
Director of Academic Services	Stacy Lee	10103
Director of Business Services	Eric Nelson	11154
Director of School Nutrition	Stacy Nelson	11064
Director of Activities & Community Education	Matt Riley	715-232-5420
Director of Buildings and Grounds	Kevin Tomaszewski	11063

School Administration		
Menomonie High School	Casey Drake, Principal	41005
	Storm Harmon, Asst. Principal	41004
	Susan Bayer, Asst. Principal	41003
Menomonie Middle School	Bart Boettcher, Principal	30104
	Mark Anderson, Asst. Principal	30102
Knapp Elementary	Shannon Branch, Principal	20112
Oaklawn Elementary	Keila Drout, Principal	50201
River Heights Elementary	Mike Kennedy, Principal	61022
Wakanda Elementary	Diane Schofield, Principal	70102

Agenda – August 25, 2025

ANNUAL SCHOOL DISTRICT MEETING
SCHOOL DISTRICT OF THE MENOMONIE AREA
MENOMONIE HIGH SCHOOL
1715 5TH STREET W, MENOMONIE, WISCONSIN
MONDAY, AUGUST 25, 2025 - 6:00 P.M.

AGENDA

1. **Call to Order – President of the Board**
2. **Election of Chairperson of Meeting**
3. **Appointment of Parliamentarian and Tellers**
4. **Recognition of Current and Former Board Members**
5. **Presentation of Minutes of Last Annual Meeting**

A copy of the minutes of this meeting as approved by the school district and signed by the clerk is a part of the annual meeting booklet. It is not necessary for the electors to vote on approval of these minutes.

6. **Presentation of the Treasurer's Report and Audit Summary**

The treasurer's report and audit summary are included in the annual meeting booklet. It is not necessary for the electors to vote on approval of these items.

7. **Presentation of Budget**

District Administrator Joe Zydowsky and Director of Business Services Eric Nelson will present information on the 2025-2026 budget.

8. **Hearing on the Budget**

District electors are reminded that they do not approve the budget; however, they do vote on the required local tax levy needed to implement the budget.

9. **Resolution A: Adoption of Tax Levy for General, Debt Service, and Community Service Funds**

Proposed motion: That there be levied upon the taxable property of the School District of the Menomonie Area the sum of $18,537,275 for the operation of district schools and for discharge of long-term debt obligations for the 2025-2026 school year.

10. **Resolution B: Authorize Annual Compensation for Board of Education Members**

Proposed motion: That members of the Board of Education be compensated with annual salaries as follows: Board President- $1200; and all other members-$1000 each.

11. **Resolution C: Authorize the Reimbursement of Travel Expenses for Board of Education Members**

Proposed motion: That members of the Board of Education be compensated for actual and necessary expenses incurred in the performance of duties.

12. **Other New Business within the Powers and Authority of the Annual Meeting**

Electors attending the meeting may request information or be heard on any topic relative to the powers vesting in the annual meeting in accordance with [Wisconsin State Statute 120.10](#).

13. **Adjournment**

Please note that it is anticipated that one-half or more of the members of the school board will attend the budget hearing and annual meeting.

This agenda was posted at Menomonie Public Library, Menomonie High School, Menomonie Middle School, and the District's Administrative Service Center.

Minutes – August 26, 2024

MINUTES OF THE ANNUAL MEETING
OF THE BOARD OF EDUCATION OF THE
SCHOOL DISTRICT OF THE MENOMONIE AREA
MENOMONIE, WISCONSIN
AUGUST 26, 2024

The budget hearing and annual meeting of the School District of the Menomonie Area were held in the Tiered Lecture Hall at Menomonie High School, 1715 Fifth Street West, in Menomonie, Wisconsin, on Monday, August 26, 2024.

Board members in attendance were Rachel Henderson, Amy Riddle-Swanson, Amber Kersting, Abe Smith, Dominique Stewart, Angela Wolf, Michelle Dupree, Emily Hines, and Dale Dahlke. Directors and administrators in attendance were Dr. Joe Zydowsky, Tonia Kowieski, Samantha Hoyt, Diane Schofield, Brian Seguin, Stacy Lee, Keila Drout, Shannon Branch, Michael Kennedy, Casey Drake, Mark Anderson, and Leah Theder. Electors and others registering attendance included Margaret Breisch, Mary Oehler, Amy Zuber-Seguin, and Kathy Weber. Recording Secretary Jenny Mikesell and videographer Steve Hanson were also present.

School board president Rachel Henderson convened the annual meeting and budget hearing at 6:00 p.m. Abe Smith nominated Rachel Henderson as chairperson of the meeting; Michelle Dupree seconded the nomination. Henderson was named chairperson by voice vote.

Chairperson Henderson appointed Dominique Stewart as parliamentarian, with Samantha Hoyt and Tonia Kowieski as tellers. Henderson recognized current and past board members and thanked them for their hard work and dedication.

The August 21, 2023, annual meeting minutes were presented for review.

Leah Theder, Director of Business Services, presented the Treasurer's Report and Audit Summary on page six of the annual meeting booklet.

District Administrator Joe Zydowsky welcomed everyone to the meeting and introduced and recognized the administrative team, board members, and district staff. District facilities included Menomonie High School, Menomonie Middle School, Downsville Elementary School, Knapp Elementary School, Oaklawn Elementary School, River Heights Elementary School, Wakanda Elementary School, the Administrative Service Center, and the Bjornson Environmental Center. The district's current demographics are as follows: a student population of 3,241 students, 257 teachers (4K-12), 75 paraeducators, 109 support staff personnel, 1 district administrator, one assistant superintendent, eight directors, seven principals, and three assistant principals.

The 2023-24 school year highlights included: the SDMA met expectations on the 2023 state accountability report card; staff members further developed the multi-level systems of support plan and made significant progress toward developing trusting relationships with students; professional development opportunities were provided for faculty and staff across the district; changes were made to the district's health insurance plan design and a high deductible plan was added to better control costs; renovations were completed at the MHS pool to replace original components and reinforce the structure; and after a failed referendum in February, nearly $2 million was cut from the preliminary budget for 2024-25.

Major impacts/initiatives for 2024-2025 include continued work on the SDMA strategic plan, which provides for career, college, and life-ready graduates; student social and emotional wellness; our talented workforce; and parent and community partnerships. The District's work plan includes Goals for new Act 20 and Title IX mandates. We are onboarding a new business manager, transitioning readiness & school safety grants, and advocating for the next state budget. Strategic planning for the future of the SDMA and building a preliminary budget for 2025-26 that balances community expectations with available resources.

Leah Theder, Director of Business Services, reported that the total budget, which is expected to be $64.3 million, includes several major funding categories, and every expenditure in the SDMA is recorded within a specific fund. Property values for the district over recent years have increased. For budgeting purposes the equalized value of property estimate is 3% for 24-25. The estimated mill rate is $5.88; a projected increase of $0.19 from last year. This is likely to decrease based on state aid certification and property valuation.

Theder shared the notable budget changes for 2024-25, which include the following additions: revenue cap increase at +$325, salary increase of 4.12%, health insurance increase of 0%, and staffing plan increases. Reductions include ESSER I, II, and III grants, elimination of Fund 46 Capital Projects Transfers, and contingency. The elimination of technology support coaches, the French program, the budget reduction for substitute employees, health insurance, utilities, youth service officers, and transportation reflect recent trends and a slight decrease in Wisconsin virtual school tuition based on enrollment.

Theder reported a projected 3.94% decrease in revenues and a .79% increase in expenses from 2023-24. Operating expenses for 2024-25 break down as follows: 77%-salaries and benefits (includes transfers for special education), 13%-purchased services/communication, 6%-transportation, 0%-equipment; 3%-supplies, books, software; and 1%-miscellaneous expenses. A look at operating revenues for 2024-25 shows that 60% is from state equalization and pupil aid, 31% from local property taxes, 3% from federal grants, 2% from other state aids and grants, and 4% from miscellaneous revenues.

The cost of private school vouchers is added to the SDMA tax levy each year, and state aid is reduced by the amount of the additional tax levy. The estimated voucher impact in SDMA is $722,281 in 2024-25. For budget purposes, the voucher impact remains the same as the previous year. The actual is based on the 3rd Friday Count in September.

Theder reported that the Fund 10 balance is sufficient for operational and cash flow needs, eliminating the need for short-term borrowing. The general fund balance is currently projected to decrease in 2024-25. The 2023-2024 Fund 46 balance is $8,655,840 unaudited, with no contribution in 2024-25. The school district has reduced the OPEB debt and transitioned from a defined benefit to a defined contribution plan. The 2023 actuarial study indicated that savings in the trust surpassed anticipated benefits accrued by SDMA retirees, so no additional contribution was needed in 2023-24. The 2024 actuarial study will be released this fall. No additional contribution to Fund 73 was needed in 2023-24. The Fund 80 tax levy is projected to remain the same for 2024-25. Fund 80 had a deficit of $697.80 in 2023-24 (unaudited).

The SDMA has a long history of balancing the budget and planning for the future. The enrollment has declined in the SDMA and will impact the budget if enrollment continues to decline. Costs for desired programming and mandated services are increasing, outpacing new revenue. The SDMA is working through a fiscal cliff created by discontinued pandemic funding and high inflation. Solutions include budget cuts, deferring expenses (capital maintenance & technology), reducing programming (staffing), spending fund balance, or additional revenue (referendum).

Margaret Breisch made a motion, seconded by Amy Zuber-Seguin, that $17,948,927 be levied upon the taxable property of the School District of the Menomonie Area for the operation of district schools and discharge of long-term debt obligations for the 2024-2025 school year. The motion passed unanimously by a voice vote.

Margaret Breisch made a motion, seconded by Abe Smith that the members of the Board of Education be compensated with annual salaries as follows: Board President—$1,200, and all other members—$1000 each. The motion passed unanimously by a voice vote.

Brian Seguin made a motion, seconded by Mary Oehler, that members of the Board of Education be compensated for actual and necessary travel expenses incurred in performing duties. The motion passed unanimously by a voice vote.

Tonia Kowieski made a motion, seconded by Sam Hoyt, to adjourn the meeting at 6:53 p.m. The motion passed with a voice vote.

/s/ Dominique Stewart

Dominique Stewart, Clerk

jm

Annual Meeting Treasurer's Report

SUMMARY OF TRANSACTIONS – GENERAL FUND

The General Fund Revenues for 2024-2025 were $45,718,936.68 and expenditures totaled $45,952,119.27 for a net difference of -$233,182.59.

SUMMARY OF TRANSACTIONS

(General Fund, Special Projects Funds, Debt Service Funds, Capital Projects Fund, Food Service Fund, Benefit Trust Fund, Community Service Fund, Package Fund)

Total Revenues – All Funds for 2024-2025 $66,274,666.21
Total Expenditures – All Funds for 2024-2025 $64,055,216.27

OPERATIONAL CASH SUMMARY

(General Fund, Special Project Funds, Food Service Fund, Community Service Fund)

	Beginning July 1, **2024**	Ending June 30, **2025**
Cash & Investments Balance	$21,423,212.36	$ 22,122,991.72
Due from Other Governments	$ 2,842,376.63	$ 818,616.17
Taxes Receivable	$ 5,255,413.24	$ 5,691,831.96

No short-term borrowing was required for cash flow purposes.

DEBT RETIREMENT SUMMARY

REFERENDUM LONG-TERM SUMMARY

In 2024-25 the payments of the referendum long-term notes and bonds totaled $4,191,000 on the principal, and $410,868.00 on the interest. Long term notes and bonds indebtedness as of June 30, 2025 totaled $14,723,793 which consists of $13,601,000 in principal and $1,122,793 in interest.

BENEFIT TRUST FUND SUMMARY

The ending balance in the Benefit Trust Fund as of June 30, 2025 was $5,833,572.82. Earning on investments in 2024-25 totaled $96,098.00. Disbursements in 2024-2025 totaled $915,669.00. American United Life is the Trust Administrator.

LEVY OF SCHOOL TAX

Tax rates are tentative and subject to review later in October. Approval is requested for a tentative tax levy of $12,636,656 for operations, $5,500,619 for debt services, and $400,000 for community services. For a total levy of $18,537,275.

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 40)
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.

PACKAGE AND COOPERATIVE PROGRAM FUND (FUND 99)
This fund is used for cooperative instruction funds (does not included CESA packaged services by a host district).

Explanation of Fund Accounting

Budget Reporting
Accounts used in school district budgeting and financial reporting are designated by the Department of Public Instruction. A uniform accounting system is important for the facilitation of reporting, auditing, data processing, inter-district comparisons, and financial accounting for cooperative programs. A complete list of allowable account codes and account code explanations are available for review on the website at:
https://dpi.wi.gov/sites/default/files/imce/sfs/pdf/WUFAR_Manual_Revision_25-26.2.pdf

Fund Accounting
Financial administration requires that each transaction be identified for administrative and accounting purposes. The first identification is by fund which is an independent fiscal and accounting entity, requiring its own set of books, in accordance with special regulations, restrictions, and limitations that earmark each fund for a specific activity or for attaining certain objectives. Each fund must be so accounted for that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

All funds used by Wisconsin school districts must be classified into one of nine fund types. The major fund types are the General Fund, Special Projects Fund, Debt Service Fund, Capital Projects Fund, Food Service Fund, Agency (Pupil Activity) Fund, Fiduciary Fund, Community Service Fund, and Package and Cooperative Program Fund.

Basis of Accounting
The basis of accounting refers to the point in time when revenues, expenditures or expenses and the related assets and liabilities are recognized in the accounts and reported in the financial statements. In other words, the basis of accounting determines the timing with which the accounting system recognizes transactions.

Governmental funds, expendable trust funds, and agency funds use the modified accrual basis of accounting. Under the modified accrual basis of accounting, revenues are recognized when they become both measurable and available (susceptible to accrual). Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter to pay liabilities of the current period. State general and categorical aids, federal impact aid, and other entitlements are recognized as revenue at the time for receipt or earlier if the susceptible to accrual criteria are met. Expenditure-driven programs currently reimbursable are recognized as revenue when the qualifying expenditures have been incurred.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Employee services and payroll-related costs (employee health, life, disability insurance, FICA, Medicare, Wisconsin Retirement System contributions, annuities) other than compensated absences, termination, and other post-employment benefits are recognized in the fiscal period when incurred.

The following tables provide actual audited results for 2023-24 school year, unaudited results for 2024-25, and proposed budget for 2025-26. Actual revenue and expenditures for 2024-25 will be provided after closing entries and the audit is complete. The budget reported for 2025-26 was approved by the Board of Education on June 23, 2025.

Budget Adoption 2025-2026

GENERAL FUND (FUND 10)	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Beginning Fund Balance (Account 930 000)	17,000,184.49	17,305,492.31	17,431,480.47
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	530,281.12	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	16,775,211.19	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**17,305,492.31**	**17,431,480.47**	**17,431,480.47**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources 210 Taxes	12,933,746.01	12,921,385.60	12,693,606.00
240 Payments for Services	0.00	410.40	0.00
260 Non-Capital Sales	705.25	1,168.25	976.00
270 School Activity Income	140,426.77	132,754.14	128,383.00
280 Interest on Investments	638,882.11	634,486.03	474,250.00
290 Other Revenue, Local Sources	132,787.58	118,682.15	122,380.00
Subtotal Local Sources	**13,846,547.72**	**13,808,886.57**	**13,419,595.00**
Other School Districts Within Wisconsin 310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	807,125.00	763,327.00	809,996.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	**807,125.00**	**763,327.00**	**809,996.00**
Other School Districts Outside Wisconsin 440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	**0.00**	**0.00**	**0.00**
Intermediate Sources 510 Transit of Aids	42,537.30	38,050.00	26,381.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	**42,537.30**	**38,050.00**	**26,381.00**
State Sources 610 State Aid -- Categorical	402,396.49	834,291.98	429,397.00
620 State Aid -- General	24,542,033.00	25,941,960.00	27,005,989.00
630 DPI Special Project Grants	177,195.12	143,934.30	108,576.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction Program (AGR Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	28,476.75	20,353.74	26,000.00
690 Other Revenue	2,853,750.62	3,099,677.27	3,163,473.00
Subtotal State Sources	**28,003,851.98**	**30,040,217.29**	**30,733,435.00**

GENERAL FUND (FUND 10) *(Continued)*	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Federal Sources			
710 **Federal Aid - Categorical**	28,288.39	20,190.90	30,272.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	3,468,833.81	670,010.77	167,216.00
750 IASA Grants	552,125.11	567,528.34	568,489.11
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	226,284.40	130,901.09	200,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**4,275,531.71**	**1,388,631.10**	**965,977.11**
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	13,956.00	22,346.00	10,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	**13,956.00**	**22,346.00**	**10,000.00**
Other Revenues			
960 Adjustments	23,113.30	0.00	850.00
970 Refund of Disbursement	34,847.97	2,627.74	45,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	7,364.31	7,693.85	8,000.00
Subtotal Other Revenues	**65,325.58**	**10,321.59**	**53,850.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**47,054,875.29**	**46,071,779.55**	**46,019,234.11**
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	7,425,294.30	7,570,707.18	7,989,543.87
120 000 Regular Curriculum	8,779,630.76	8,899,804.17	9,295,305.24
130 000 Vocational Curriculum	1,049,709.70	1,184,774.86	1,229,922.10
140 000 Physical Curriculum	931,868.14	1,037,447.15	1,130,032.26
160 000 Co-Curricular Activities	828,992.24	848,046.44	839,488.19
170 000 Other Special Needs	402,257.94	535,372.54	580,304.28
Subtotal Instruction	**19,417,753.08**	**20,076,152.34**	**21,064,595.94**
Support Sources			
210 000 Pupil Services	1,603,846.56	1,699,592.36	1,773,840.45
220 000 Instructional Staff Services	1,510,542.32	1,323,665.55	1,305,872.58
230 000 General Administration	836,474.33	948,251.20	1,027,433.08
240 000 School Building Administration	2,194,427.51	2,305,660.41	2,380,578.91
250 000 Business Administration	6,742,823.07	5,813,297.02	7,248,877.60
260 000 Central Services	314,061.52	382,431.66	395,098.53
270 000 Insurance & Judgments	323,945.47	289,670.20	392,115.00
280 000 Debt Services	328,541.58	184,833.00	184,834.00
290 000 Other Support Services	1,168,442.58	816,700.46	1,087,070.47
Subtotal Support Sources	**15,023,104.94**	**13,764,101.86**	**15,795,720.62**
Non-Program Transactions			
410 000 Inter-fund Transfers	9,012,639.32	8,335,967.70	5,193,610.55
430 000 Instructional Service Payments	3,296,070.13	3,760,953.25	3,960,307.00
490 000 Other Non-Program Transactions	0.00	8,616.24	5,000.00
Subtotal Non-Program Transactions	**12,308,709.45**	**12,105,537.19**	**9,158,917.55**
TOTAL EXPENDITURES & OTHER FINANCING USES	**46,749,567.47**	**45,945,791.39**	**46,019,234.11**
Non-Program Transactions			
410 000 Inter-fund Transfers	9,012,639.32	8,335,967.70	5,193,610.55

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	869,239.79	1,004,430.32	1,024,798.65
900 000 Ending Fund Balance	**1,004,430.32**	**1,024,798.65**	**1,025,587.58**
REVENUES & OTHER FINANCING SOURCES	**820,996.43**	**669,249.34**	**538,034.00**
100 000 Instruction	500,195.98	566,669.54	374,606.00
200 000 Support Services	185,609.92	82,211.47	162,639.07
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	685,805.90	648,881.01	537,245.07

SPECIAL EDUCATION FUND (FUND 27)			
900 000 Beginning Fund Balance	0.00	0.00	1,344.13
900 000 Ending Fund Balance	**0.00**	**1,344.13**	**1,344.13**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	4,799,196.33	4,831,347.96	4,693,610.55
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	**0.00**	**0.00**	**0.00**
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	154,043.36	155,750.23	143,727.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	**154,043.36**	**155,750.23**	**143,727.00**
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	**0.00**	**0.00**	**0.00**
Intermediate Sources			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	750.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	**0.00**	**750.00**	**0.00**
State Sources			
610 State Aid -- Categorical	2,094,271.00	2,206,979.00	2,542,138.00
620 State Aid -- General	17,733.00	24,081.00	20,000.00
630 DPI Special Project Grants	0.00	66,470.43	88,500.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	22,466.30	29,376.13	22,468.00
Subtotal State Sources	**2,134,470.30**	**2,326,906.56**	**2,673,106.00**
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	668,079.91	626,677.15	833,947.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	228,644.58	251,966.93	160,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**896,724.49**	**878,644.08**	**993,947.00**

SPECIAL EDUCATION FUND (FUND 27) *(Continued)*	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	**0.00**	**0.00**	**0.00**
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	**0.00**	**0.00**	**0.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**7,984,434.48**	**8,193,398.83**	**8,504,390.55**
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	6,349,253.28	6,491,326.98	6,650,352.25
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	**6,349,253.28**	**6,491,326.98**	**6,650,352.25**
Support Sources			
210 000 Pupil Services	966,802.48	1,080,847.21	1,150,365.55
220 000 Instructional Staff Services	248,830.57	267,923.56	276,438.54
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	331,781.81	294,638.93	302,428.52
260 000 Central Services	668.17	769.01	3,000.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	**1,548,083.03**	**1,644,178.71**	**1,732,232.61**
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	78,264.08	56,549.01	113,805.69
490 000 Other Non-Program Transactions	8,834.09	0.00	8,000.00
Subtotal Non-Program Transactions	**87,098.17**	**56,549.01**	**121,805.69**
TOTAL EXPENDTURES & OTHER FINANCING USES	**7,984,434.48**	**8,192,054.70**	**8,504,390.55**

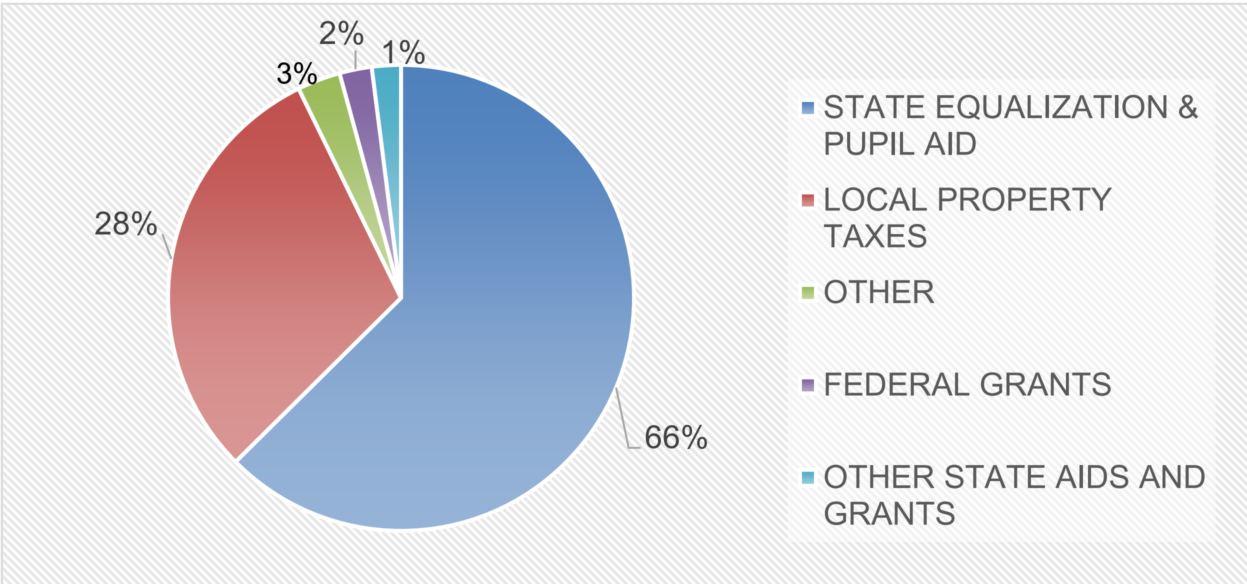
DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	370,963.07	342,761.81	343,055.99
900 000 ENDING FUND BALANCES	**342,761.81**	**343,055.99**	**280,275.99**
TOTAL REVENUES & OTHER FINANCING SOURCES	**3,589,271.62**	**4,616,812.18**	**5,500,619.00**
281 000 Long-Term Capital Debt	3,617,472.88	4,616,518.00	5,563,399.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**3,617,472.88**	**4,616,518.00**	**5,563,399.00**
842 000 INDEBTEDNESS, END OF YEAR	**0.00**	**0.00**	**0.00**

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2023-24	Unaudited 2024-25	Budget 2025-26
900 000 Beginning Fund Balance	6,155,682.89	8,747,672.34	11,599,901.64
900 000 Ending Fund Balance	**8,747,672.34**	**11,599,901.64**	**11,023,310.94**
TOTAL REVENUES & OTHER FINANCING SOURCES	**4,454,991.48**	**3,747,178.89**	**140,000.00**
100 000 Instructional Services	109,014.08	155,040.18	253,859.70
200 000 Support Services	1,753,987.95	739,909.41	462,731.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**1,863,002.03**	**894,949.59**	**716,590.70**
FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	1,678,162.31	1,630,958.70	1,375,941.95
900 000 ENDING FUND BALANCE	**1,630,958.70**	**1,375,941.95**	**902,349.73**
TOTAL REVENUES & OTHER FINANCING SOURCES	**2,212,585.56**	**2,109,039.45**	**2,165,933.00**
200 000 Support Services	2,258,663.37	2,359,436.46	2,638,025.22
400 000 Non-Program Transactions	1,125.80	4,619.74	1,500.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**2,259,789.17**	**2,364,056.20**	**2,639,525.22**
COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	111,594.85	110,897.05	71,685.52
900 000 ENDING FUND BALANCE	**110,897.05**	**71,685.52**	**72,718.25**
TOTAL REVENUES & OTHER FINANCING SOURCES	**400,423.35**	**429,646.60**	**448,050.00**
200 000 Support Services	97,573.47	109,092.54	106,950.00
300 000 Community Services	303,547.68	359,765.59	340,067.27
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**401,121.15**	**468,858.13**	**447,017.27**
PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	**0.00**	**0.00**	**0.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	**0.00**	**0.00**
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**0.00**	**0.00**	**0.00**

Budget Charts

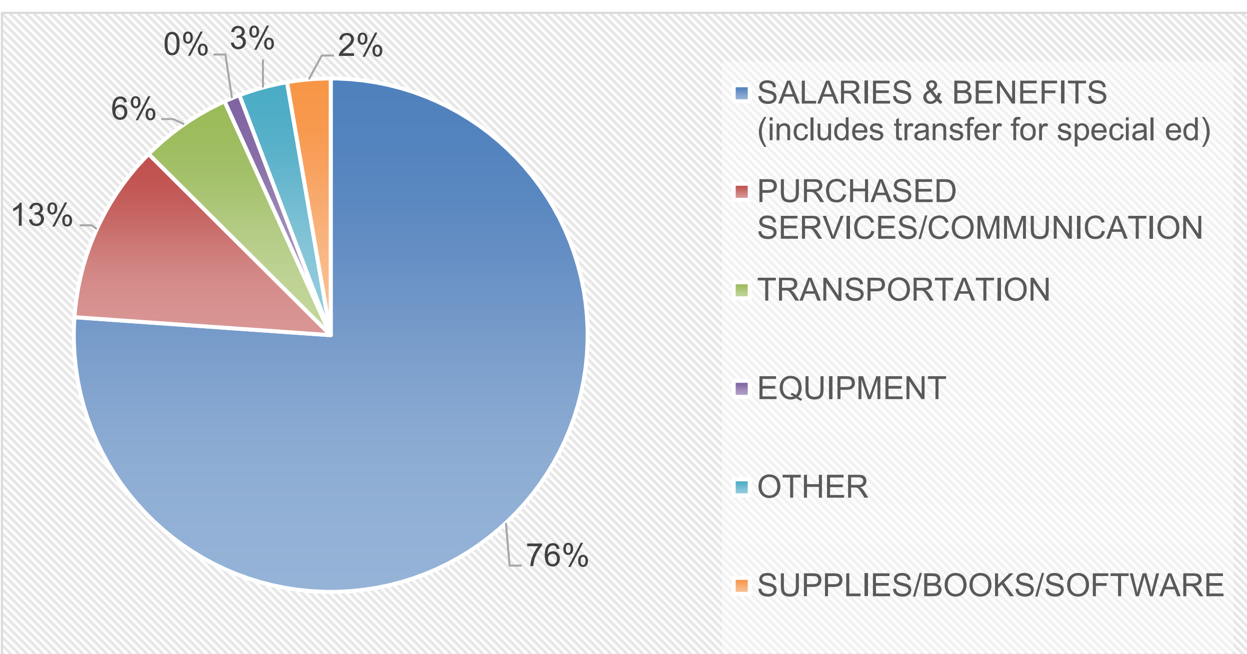
2025-2026 FUND 10 BUDGETED REVENUES

Where the Money Comes From



2025-2026 FUND 10 BUDGETED EXPENSES

Where the Money Goes



Budget Expenditures by Object - All Funds

OBJECT	audited ACTUAL 23-24	unaudited ACTUAL 24-25	BUDGET 25-26
SALARIES	$25,177,247.49	$25,951,221.34	$27,040,208.66
BENEFITS	$11,005,500.33	$10,526,427.82	$11,873,930.61
PERSONAL SERVICES	$841,042.05	$568,086.28	$615,268.09
PROPERTY SERVICES/RENTALS	$1,388,280.36	$649,606.08	$472,343.00
UTILITIES	$718,798.97	$786,411.39	$873,309.00
TRAVEL/TRANSPORTATION	$2,897,477.52	$2,844,823.02	$2,979,563.39
COMMUNICATIONS/SOFTWARE	$487,658.92	$597,532.66	$823,392.75
INTERGOV'T PAYMENTS	$3,577,893.38	$4,062,751.53	$4,333,779.69
SUPPLIES/PAPER	$2,382,642.48	$2,432,826.59	$2,571,887.61
APPAREL	$112,174.36	$112,739.47	$20,400.00
MEDIA/LIBRARY BOOKS	$203,376.38	$183,970.20	$187,633.87
TEXTBOOKS	$86,711.83	$58,111.04	$61,513.00
SITE IMPROVEMENT/ADDITION	$0.00	$0.00	$0.00
EQUIPMENT/HARDWARE	$1,250,384.84	$794,296.00	$1,147,246.70
DEBT PAYMENTS	$3,949,564.37	$4,801,351.00	$5,748,233.00
DISTRICT INSURANCES	$323,945.47	$289,670.20	$392,115.00
INTERFUND TRANSFERS	$9,012,639.32	$8,335,967.70	$5,193,610.55
DUES/FEES & OTHERS	$141,589.28	$143,754.80	$127,230.00
TRUST FUND EXPENSES	$1,065,193.18	$915,669.15	$1,192,786.00
TOTAL	$64,622,120.53	$64,055,216.27	$65,654,450.92

September Property Values

(rounded to the nearest thousand)

	SEPT 2024	PERCENT
CITY OF MENOMONIE	$1,675,909,800	52.52%
TOWN OF DUNN	$150,465,055	4.72%
TOWN OF EAU GALLE	$5,591,066	0.18%
TOWN OF ELK MOUND	$2,765,941	0.09%
TOWN OF LUCAS	$90,172,306	2.83%
TOWN OF MENOMONIE	$432,211,800	13.55%
TOWN OF RED CEDAR	$334,547,168	10.48%
TOWN OF SHERMAN	$69,092,050	2.17%
TOWN OF SPRING BROOK	$52,714,435	1.65%
TOWN OF STANTON	$13,585,452	0.43%
TOWN OF TAINTER	$289,117,680	9.06%
TOWN OF WESTON	$42,666,540	1.34%
VILLAGE OF KNAPP	$28,904,487	0.91%
TOWN OF CADY	$2,352,409	0.07%
TOWN OF SPRINGFIELD	$628,586	0.02%
TOTALS	$3,190,724,775	100.00%

TAX LEVY EXPLANATION

The school district tax levy is made up of several components. These include:

- Amount of operational dollars needed-General Fund, Capital Projects, Community Service levies
- Amount of debt service tax dollars needed-Debt Service Fund levy
- Equalized value of property in the school district
- Mill (tax) rate

The tax levy is the total amount of property taxes levied or assessed to municipalities in our school district to fund school operations. The maximum tax levy amount, other than referendum-approved long-term debt or long-term debt incurred prior to 1993, is determined through the state's revenue cap (limit) formula. Taxpayer approval, through the referendum process, is required if a school district wants to exceed the revenue limit. The tax levy approved at the Annual Meeting will be adjusted by the Board of Education in October when the Department of Public Instruction (DPI) has certified the district's state equalization aid amount for the 2024-2025 fiscal year which is received in 2025-2026.

Equalized valuation is the fair market value of all properties within a school district as determined by the Wisconsin Department of Revenue. The Wisconsin Department of Revenue uses property sales information to determine a municipality's equalized "fair market" valuation. This information is reported to the school district in October of each year.

The school district distributes the certified (approved) tax levy among the municipalities according to the proportion of equalized value each municipality has in comparison to the total equalized value of the school district. Each municipal treasurer distributes this levy among the various residents based on the assessed value of the property within the municipality.

Equalized valuation plays a very important role in determining the school mill (tax) rate. For purposes of budget projections, the school district must estimate the equalized value ($3,318,353,766) which is used for the 2025-26 fiscal mill rate estimate reflecting a 4.71% increase. In October, the actual certified equalized value of all municipalities within the school district are reported by the Department of Revenue. The district then calculates the actual mill (tax) rate per thousand dollars of equalized valuation. Property values increased in the last preceding fiscal year.

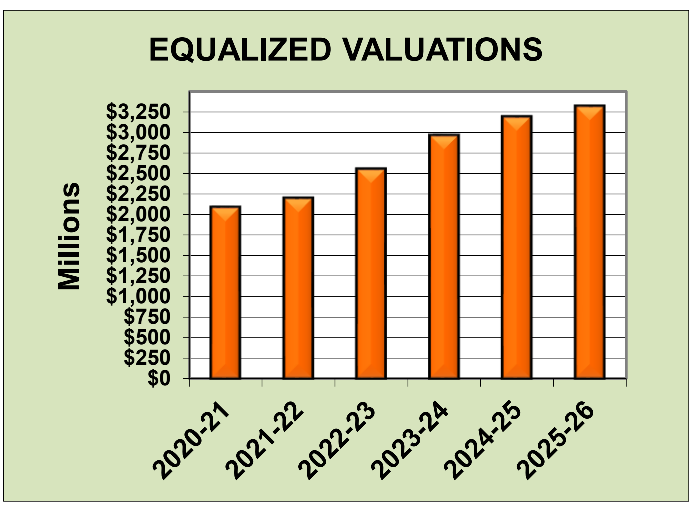
To calculate the school mill (tax) rate, the district uses the tax levy certified (approved) by the School Board in October and divides that amount by the total equalized value of the school district. The mill rate is defined as the rate one thousand dollars of equalized valuation will raise in property taxes. Property owners in a municipality having more than one school district, fire district, or other governmental entity may find that mill rates vary within the municipality. Property owners may realize different changes (typically increases) in their property assessments depending upon conditions within their community and surrounding communities.

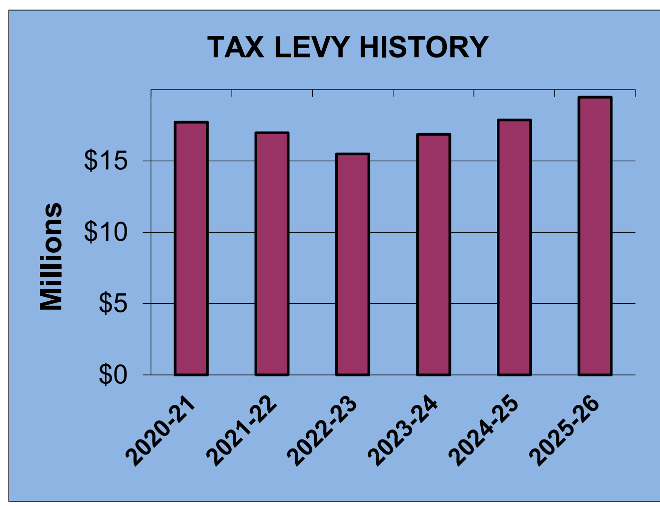
The Board is proposing a total tax levy of $18,537,275 to fund the 2025-26 budget. To determine the rate per thousand, the district divides $18,537,275 by the estimated equalized value of the district, $3,318,353,766. This produces a projected mill (tax) rate of $5.59. Since the district does not receive the official (certified) equalized valuation until October 1, 2025, the property taxpayer in the School District of the Menomonie Area may realize a change in the estimated 2025-26 mill rate. For example, if the tax levy remains the same as approved, but the total equalized valuation decreases from the estimate used, the mill rate would increase. If the total equalized valuation increases from the estimate used, the mill rate would decrease. The Board is required to make any adjustments, if needed, to the levy on or before November 1, 2025. The final determination of state aid will also modify the estimated mill rate.

Levy Comparisons & History
Equalized Evaluations
Financial Summary 2025-2026

Levy Comparison Between Funds

	2023-24	2024-25 Unaudited	2025-26 Preliminary	
General Fund	$12,914,206	$12,885,661	$12,636,656	
Debt Service Fund	$3,589,267	$4,606,869	$5,500,619	
Community Service Fund	$360,000	$390,000	$400,000	
TOTAL	**$16,863,473**	**$17,882,530**	**$18,537,275**	
Equalized Valuation	$2,963,012,872	$3,190,724,775	$3,318,353,766*	*Estimated
Mill Rate	$5.69	$5.60	$5.59*	*Estimated





Financial Summary – Five Year History

Year	Equalized Valuation	Tax Levy	Mill Rate
2021-22	$2,201,517,804	$16,968,863	$7.71
2022-23	$2,555,281,742	$15,498,294	$6.07
2023-24	$2,963,012,872	$16,863,473	$5.69
2024-25	$3,190,724,775	$17,882,530	$5.60
2025-26 *estimate	$3,318,353,766	$18,537,275	$5.59

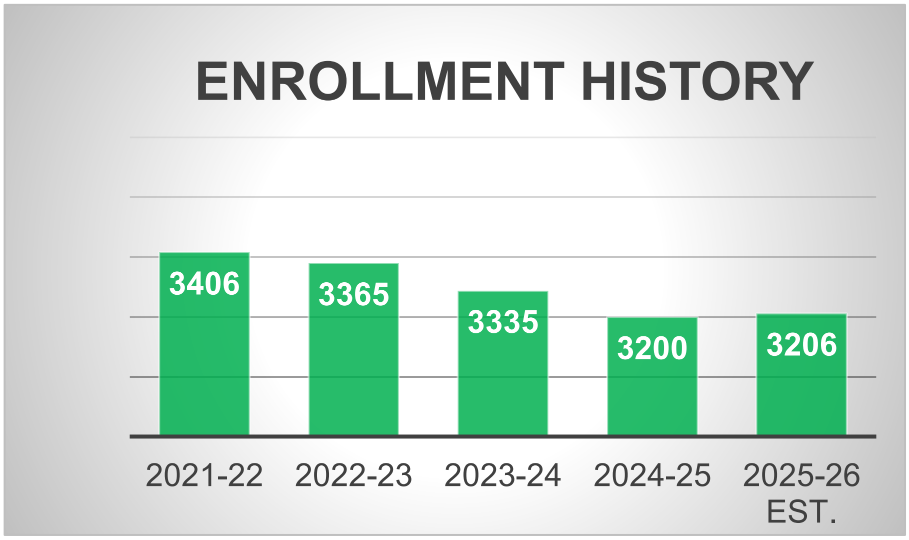
TAX TABLE

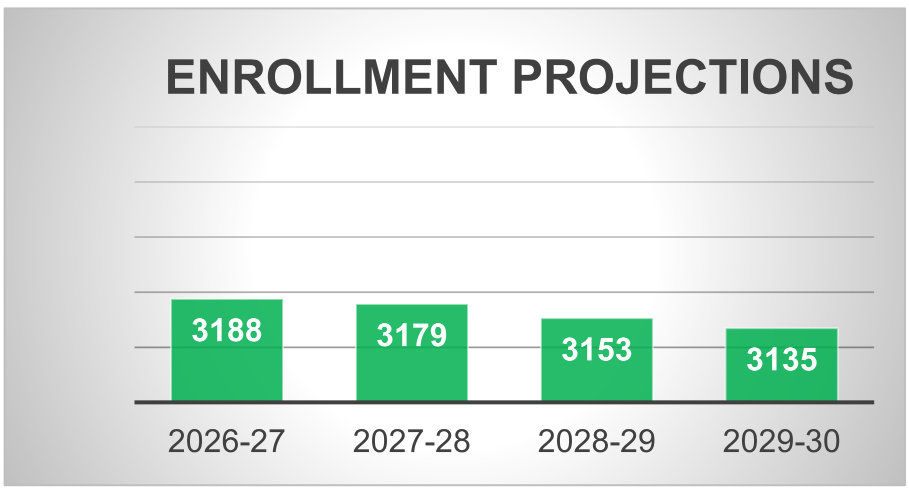
2025-2026 Property Tax

This information is based on the District-Wide Levy Rate

2024-2025 Equalized Value of the District	3,190,724,775
2025-2026 Equalized Value of the District (Estimated)	3,318,353,766

Property Value	2024-2025 Levy	2025-2026 Proposed Levy	Levy Increase (Decrease)
	17,882,530 **5.60**	**18,537,275** **5.59**	
100,000	560.00	558.63	(1.37)
125,000	700.00	698.29	(1.71)
150,000	840.00	837.94	(2.06)
175,000	980.00	977.60	(2.40)
200,000	1,120.00	1,117.26	(2.74)
225,000	**1,260.00**	**1,256.92**	**(3.08)**
250,000	1,400.00	1,396.57	(3.43)
300,000	1,680.00	1,675.89	(4.11)
500,000	2,800.00	2,793.15	(6.86)
1,000,000	5,600.00	5,586.29	(13.71)


ENROLLMENT HISTORY
3406
3365
3335
3200
3206
2021-22
2022-23
2023-24
2024-25
2025-26 EST.

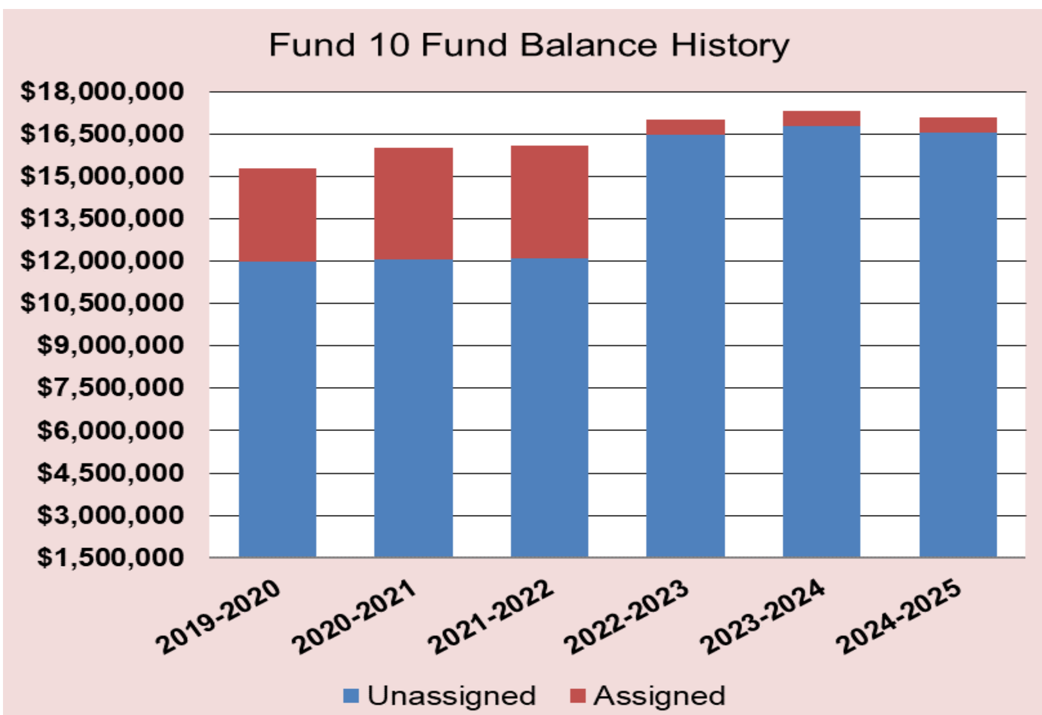

ENROLLMENT PROJECTIONS
3188
3179
3153
3135
2026-27
2027-28
2028-29
2029-30


believe in your SHELF
Give Me Five

FUND 10 BALANCE HISTORY

FUND 10 BALANCE - FIVE YEAR HISTORY

Fiscal Year		Unassigned Fund Balance	Assigned Fund Balance	Total Ending Fund Balance	Fund 10 Expenditures	% Unassigned Fund Balance To Expenditures
2020-2021		$12,044,681	$3,955,811	$16,000,492	$40,260,255	29.92%
2021-2022		$12,111,217	$3,961,090	$16,072,307	$41,875,870	28.92%
2022-2023		$16,476,586	$523,598	$17,000,184	$42,012,489	39.22%
2023-2024		$16,775,211	$530,281	$17,305,492	$46,749,567	35.88%
2024-2025	unaudited est.	$16,542,029	$530,281	$17,072,310	$45,952,119	36.00%



Fund 80 - Community Programs & Services

The Fund 80 budget for 2025-26, community programs and services, contains the following planned expenditures:

Community Education and Recreational Services	$217,820
Boys and Girls Club program	$50,000
Middle School Residents Athletic Programs/Services	$172,623
Community Youth Services Officer	$70,000

Our community education program and recreational services are open to the community and provide adult education classes and open recreational opportunities (pool, weight room, and field house).

Our middle school athletic offerings are open to all community middle school-aged district residents.

Fund 80 expenses are supported by user fees ($48,000) and tax levy ($400,000).

Long-term Debt

Long-term Debt as of June 30, 2024

Purpose	Date	Original Amount	Interest Rate	Principal Balance	Date Paid Up
BONDS AND PROMISSORY NOTES					
2013 Referendum phase 5	1/07/15	$7,980,000	2.5-3%	$2,870,000	2027
2017 GO Refunding Bonds	12/28/17	$9,640,000	2-3%	$1,905,000	2033
2020 GO Refunding Bonds	12/2/20	$11,670,000	0.85-2.49%	$8,826,000	2034
Grand Total		**$29,290,000**		**$13,601,000**	

Key Dates for 2025-2026

Fiscal Year 2025-2026 Key Dates in Budgeting Process	
AUGUST 25, 2025	ANNUAL MEETING AND BUDGET HEARING
SEPTEMBER 19, 2025	THIRD FRIDAY IN SEPTEMBER COUNT
OCTOBER 1, 2025	CERTIFICATION OF EQUALIZED VALUATION OF PROPERTY TO SCHOOL DISTRICTS FOR USE IN CALCULATING STATE AID
OCTOBER 15, 2025	STATE AID CALCULATIONS RELEASED
OCTOBER 27, 2025	BOARD ADOPTS FINAL BUDGET AND TAX LEVY BASED ON RECALCULATION OF STATE AID AND REVENUE CAPS
NOVEMBER 1, 2025	SET LEVY AND ADOPT ORIGINAL BUDGET
NOVEMBER 10, 2025	CERTIFY TAX LEVY TO MUNICIPAL CLERKS
JANUARY 9, 2026	SECOND FRIDAY IN JANUARY COUNT
JUNE 12, 2026	BOARD APPROVES PRELIMINARY BUDGET AND SETS DATE FOR ANNUAL MEETING

The School District of the Menomonie Area exercised its taxing authority to exceed the revenue limit on a non-recurring basis by $134,138 on energy efficiency measures and renewable energy products for the 2009-10 school year. The district has expended $134,138 of this revenue limit authority. As a result of these expenditures, the district has met the following performance indicators: High school pool roof replacement completed in November 2009. Energy savings for 2023-24 were $1,006.76. Lighting replacements at Menomonie Middle School, Oaklawn Elementary, River Heights Elementary, and Wakanda Elementary were completed in February 2010. Cost recovery is complete.

Employee Benefit Trust

The School District of the Menomonie Area established an employee benefit trust during the 2006-2007 school year. The School Board is the trustee for the trust. All investments of the trust are managed by the business office under the direction of the school board. State statute requires reporting of this trust in the annual report.

	FISCAL YEAR	BEGINNING BALANCE	DEPOSITS	INVESTMENT EARNINGS	DISBURSMENTS	ENDING BALANCE
unaudited	2024-25	$5,958,837.73	$694,307.00	$96,098.00	$915,669.00	$5,833,573.73

The School District of the Menomonie Area sincerely thanks the following organizations and community members for their generous donations to our schools. Your support has made a meaningful impact, enriching the educational experience for both our students and staff. We are truly grateful for your continued partnership and commitment to education.

Advanced Dairy
Amy Whelan
AnnMarie Foundation, Inc.
Better 4U Vending
Bill's Distributing
Bob & Helen Redlich
Box Tops for Education
Brittani Nordquist
Burstad Insurance
Chippewa Valley Energy/EC CO-Oil CO
Coborn's
Community Foundation of Dunn County
Covia Foundation
Dairy State Bank
Deb & Doug Hyde
Donaldson Foundation
Downsville Families
Dunn County Clerks Office
Dunn County Health Department
Dunn Energy Cooperative
Edward Jones
Ellen Ochs
Fleet Feet
First Congregational Church
Jane Schwartz
John Dotseth Trucking
Katherine Usborne
Keyes Chevy Town
Knapp Elementary School PTO
Knapp Families
Kristo Orthodontics
Mary Busalacchi
Mayo Foundation
Menomonie Area Booster Club
Menomonie Lions Club
Menomonie Transportation
Menomonie Women's Group
Mikesell Agency
Nicholas Klug
Northtown Ford
Northwoods Therapy
Oaklawn Students & Families
Our Saviors Lutheran Church
Pablo Center
Peace Lutheran Church
Peter Marsh Foundation
Point of Beginning
Red Cedar Automotive
Red Cedar Chiropractic
River Heights Elementary School PTO
Robert & Kathy Hirsch
Rotary Club of Menomonie
Royal Credit Union
Scheels
Schuler Insurance Agency
Snap Fitness
State Farm Insurance- Jackie Hunt Agency
State Farm Insurance- Sam Gearing Agency
Steve Tillison
Stevens Trust
Sunrise Rotary Club
Square 1 Art
Synergy Retirement
T-Mobile
TMS Tire & Auto Inc
Toppers Pizza
True Blue, Inc.
United Way- St. Croix/Red Cedar
Valley Promotions
Wakanda Families
Wakanda Elementary School PTO
Waznik Heike Group
WESTCap
Westconsin Credit Union
Wisconsin FBLA
Wisconsin Potato Growers
Women of the Moose
24-7 Telecom
3M

WISCONSIN SALES AND USE TAX
CERTIFICATE OF EXEMPT STATUS (CES)
(Governmental, Religious, Charitable, Scientific or Educational Organization)

Sales to this organization or entity are exempt from Wisconsin sales and use tax under sec. 77.54(9a) and 77.55(1), Wis. Stats.

This certificate is valid unless cancelled by the Wisconsin Department of Revenue.

CES NUMBER
008-0000567620-07
DATE ISSUED
9/21/2021

SCHOOL DISTRICT OF MENOMONIE AREA
215 PINE AVE NE
MENOMONIE WI 54751-1357

IMPORTANT:

Purchases made by your organization are taxable unless you furnish your supplier with the CES number shown above.
Sales by your organization may be subject to tax. If your organization makes taxable sales, it may be required to obtain a seller's permit and remit sales tax to the Department of Revenue.

Questions: Contact the Department of Revenue
by telephone at (608) 266-2776, FAX (608) 327-0235,
email DORRegistration@wisconsin.gov,
or at our website revenue.wi.gov