


# MERRILL AREA PUBLIC SCHOOLS



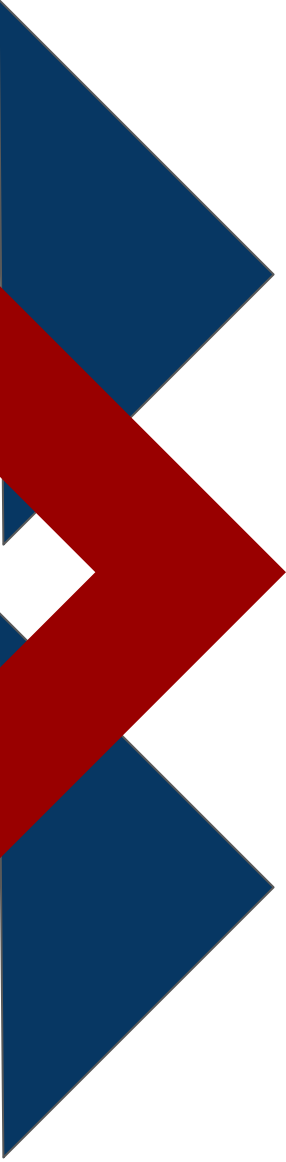
2021-2022  
**State of the  
District**

2022-2023  
**Annual Budget  
Book**



1111 North Sales Street  
Merrill, WI 54452  
P: 715 • 536 • 4581  
F: 715 • 536 • 1788  
: [www.mapdedu.org](http://www.mapdedu.org)

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# OUR SCHOOLS

**MAPS Central Office**  
1111 North Sales Street  
Merrill, WI 54452

**Kate Goodrich Elementary**  
505 West 10<sup>th</sup> Street  
Merrill, WI 54452

**Merrill Adult Diploma Academy**  
1004 East 1<sup>st</sup> Street  
Merrill, WI 54452

**Merrill High School**  
1201 North Sales Street  
Merrill, WI 54452

**Washington Elementary**  
1900 East 6<sup>th</sup> Street  
Merrill, WI 54452

**Community-Based Four-Year Kindergarten**  
W4165 State Highway 64  
Merrill, WI 54452

**Prairie River Middle School**  
106 North Polk Street  
Merrill, WI 54452

**Pine River School for Young Learners**  
W4165 State Highway 64  
Merrill, WI 54452

**Bridges Virtual Academy (BVA)**  
1201 North Sales Street  
Merrill, WI 54452

**Nels J. Evjue Memorial School Forest**  
N4740 Highway 107  
Merrill, WI 54452

## 2022-23 IMPORTANT DATES

**August 8, 10, 12 New Teacher In-Service**

**October 27**  
Staff Development  
No School

**January 27**  
Staff Development  
No School

**May 25**  
Last day of school for students

**August 17-19, 22-25, 29-30 Staff Development**

**October 28**  
No School

**February 17**  
No School

**May 26**  
Staff Development  
No School

**September 1**  
First Day of School

**November 23-25**  
Thanksgiving Break

**March 20-24**  
Spring Break

**May 30**  
Summer School Begins

**September 5**  
Labor Day  
No School

**December 23-30**  
Winter Break

**April 7**  
Good Friday  
No School

**September 26**  
Staff Development  
No School

**January 2**  
School Resumes

**April 10**  
Easter Monday  
No School

**Late Start Wednesdays:**  
Oct. 5, Nov. 2, Dec. 7,  
Jan. 4, Feb. 1, Mar. 1,  
Apr. 5

**MERRILL AREA PUBLIC SCHOOL  
DISTRICT  
BOARD OF EDUCATION  
2022-2023**



**Kevin Blake**  
President  
N1597 Bluebird Lane  
Merrill, WI 54452  
(715) 204-0084  
[Kevin.Blake@mapsedu.org](mailto:Kevin.Blake@mapsedu.org)

Term ends 2023



**Ron Liberty**  
Board Member  
504 S Alexander Street  
Merrill, WI 54452  
(715) 617-9973  
[Ronald.Liberty@mapsedu.org](mailto:Ronald.Liberty@mapsedu.org)

Term ends 2023



**Maria Volpe**  
Vice President  
N3016 County Road JJ  
Merrill, WI 54452  
(715) 921-2012  
[Maria.Volpe@mapsedu.org](mailto:Maria.Volpe@mapsedu.org)

Term ends 2023



**Chad Krueger**  
Board Member  
2715 Glen Drive  
Merrill, WI 54452  
(715) 409-0454  
[Chad.Krueger@mapsedu.org](mailto:Chad.Krueger@mapsedu.org)

Term ends 2024



**Kendra Osness**  
Clerk  
1005 Saint Paul Drive  
Merrill, WI 54452  
715-432-4535  
[Kendra.Osness@mapsedu.org](mailto:Kendra.Osness@mapsedu.org)

Term ends 2024



**Brett Woller**  
Treasurer  
W5573 Park Avenue  
Merrill, WI 54452  
(715) 491-0475  
[Brett.Woller@mapsedu.org](mailto:Brett.Woller@mapsedu.org)

Term ends 2024



**Paul Proulx**  
Board Member  
W5444 Taylor Street  
Merrill, WI 54452  
(715) 218-0555  
[Paul.Proulx@mapsedu.org](mailto:Paul.Proulx@mapsedu.org)

Term ends 2025



**Jacqueline Gremler**  
Board Member  
W2786 Westview Road  
Merrill, WI 54452  
715-409-6600  
[Jacqueline.Gremler@mapsedu.org](mailto:Jacqueline.Gremler@mapsedu.org)

Term ends 2025



**Linda Yingling**  
Board Member  
N1289 Hwy W  
Merrill, WI 54452  
(715) 218-2597  
[Linda.Yingling@mapsedu.org](mailto:Linda.Yingling@mapsedu.org)

Term ends 2025

# WELCOME TO THE DISTRICT

It is my pleasure to present the State of the District report to members of the Merrill Area Public Schools community. As in past years, this report provides a formal review of the ongoing efforts many have made throughout the District and an overall review of student performance.

The 2021-22 school year brought exciting changes to the Merrill Area Public School district as we continued to transition out of Covid-19 and continued focusing on student growth and achievement after some challenging years for our students due to the pandemic. In the fall of 2021 MAPS began its consolidation of elementary schools which provided opportunities to become more efficient in our services, more fiscally responsible to our taxpayers, and take advantage of the instructional benefits of having all of our like-grade students on one building. As a result of this consolidation, Kate Goodrich became a K-2 building, Washington Elementary a 3-4 building and Prairie River Middle School became a 5-8 building. As expected, these significant changes led to some growing pains but students and staff responded positively and we are positioned for great things moving forward.

As we seek efficient ways to provide opportunities for students, we are committed to Merrill's tradition of excellence. It is our intent to make Merrill Area Public Schools a place where students are motivated to learn and engaged in their own learning. Student safety, academic achievement and social/emotional wellness remain our highest priorities. Our ultimate goal is to provide each and every student with the skills necessary for success in whatever future endeavor they choose.

Thank you for the opportunity to proudly serve you!

Sincerely,  
Shannon Murray, Superintendent

## MAPS BOARD OF EDUCATION GOALS

- Govern with a focus of ensuring policies and administrative guidelines are continually reviewed to provide the best learning environment possible as well as followed district-wide per their respective intent and administered without discrimination or neglect.
- Ensure the MAPS district develops and maintains a budget that meets the current and long-term educational needs of the community's students, while anticipating future needs and respecting the economic impacts on the local community households.
- Ensure all participants in any board meeting conduct themselves with the highest professional standards of behavior and safeguarding that the rights of others to hold and express opinions are respected at all times.
- Seek to make collective and proactive decisions in response to benefit seeking proposals rather than individual or reactive decisions as a result of negativity or avoidance.
- Maintain a clear distinction between the role of Board and Superintendent as to not interfere with the administration of the board's policy and approved motions while holding the Superintendent accountable for compliance and results.
- Foster two-way communication with the entire community, especially welcoming viewpoints that may be less popular or common so that all citizens are allowed a stake in their community's school organization.

### MISSION

Merrill Area Public Schools, in partnership with the Merrill Community and our families, exists to empower students to be lifelong learners, responsible citizens, and productive community members.

### VISION

The vision of Merrill Area Public Schools is to be a student-centered school district in which students are prepared to achieve at their highest level, surrounded by an engaged community that is proud of its educational system.

# PINE RIVER SCHOOL FOR YOUNG LEARNERS

Trisha Detert, 2021-22 Principal



At Pine River School for Young Learners we combine Head Start, Early Childhood Special Education and Four-Year-Old Kindergarten (4K) into one coordinated experience for three- to five-year-old children and their families. The Head Start program is federally funded and designed to provide low income families and their children with just that — a “head start.”

The Early Childhood program meets the needs of children with disabilities. PRSYL has a school psychologist, two speech and language pathologists and one early childhood special education teacher on site.

MAPS also offers the Community 4K program at four sites: St. Francis School, Parkside Preschool and New Testament Christian Academy. Community 4K is a preschool program for all children who are four years old by September 1.

All programs operate on the same calendar as the MAPS district. Children may attend either a full day session or a morning or afternoon session. Family events are held throughout the year to share the learning. We take our partnership with the children’s most important teacher, their family, very seriously. Families help us understand their children so we can personalize their learning at school. Our curriculum is based on individual student needs, Wisconsin Model Early Learning Standards, Head Start Indicators, Wisconsin Academic Standards and Teaching Strategies GOLD, which is also our assessment tool.

Our mission is to engage, educate, enrich and empower all young children. We believe in effective partnerships which are non-judgmental and work to foster each individual’s unique assets. Continuous growth is an essential part of our program. Most importantly, we believe that children learn through guided play and hands-on exploration of the world around them. This is a foundation for lifelong learning.

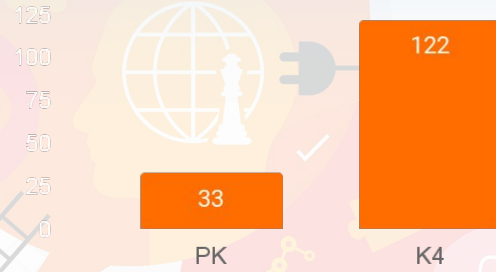
*Did you know:*

- Our natural playscape is open to the public during non-school hours. Please come and learn through play.
- In 2015 an independent audit of our program ranked MAPS Head Start in the top 10% of Head Starts nationwide!

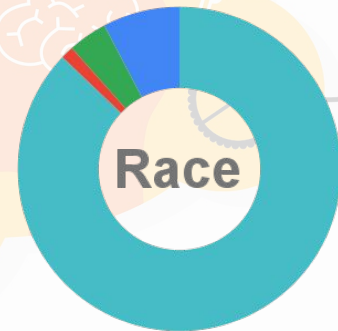
# Pine River School for Young Learners 2021-22 Demographics



## Enrollment



## Attendance



● White ● Black ● Hispanic ● Two or More

## Fastbridge Testing - Spring, 2022 - Early Reading

Grade Level	Total # Students	# At Above Gr Level	# Below Gr Level	% Below Gr. Level	% Growth winter to spring	% of Annual Growth
4K Community Sites	82	35	47	57%	-3%	-3%
4K PRSYL	42	19	23	55%	-1%	-1%

# Kate Goodrich Elementary School

Heather Skutak, Principal  
Matt Schult, 2021-22 Associate Principal



Kate Goodrich Elementary School is Merrill's newest elementary school. Built in 1998 and named after the first teacher of the town's original elementary school, Kate Goodrich. The elementary serves approximately 365 students with seven classrooms per grade level from kindergarten through second grade.

Kate Goodrich Elementary has a beautiful library, 1:1 ipads, state of the art technology in all classrooms, and two large playgrounds. Other features include a beautiful art studio and a large music room, which enable students to fully express their artistic and musical talents.

We focus on working together to build a strong community of learners that meets the physical, social, and academic needs of all of the children entrusted to our care. We are a PBIS school where we work to positively support expected behaviors for both students and staff. We welcome your visit. Come and see for yourself what makes Kate Goodrich such a great school!

Kate Goodrich students and staff have continued their hard work to implement Core Knowledge Language Arts literacy instruction. Students are highly engaged in reading and we continue to see growth in our reading achievement. A strong focus at the primary level is to develop strong foundational skills in the areas of phonemic awareness, phonics and fluency. This is done through explicit teaching of these concepts with students. Students learn about science and social studies topics through their knowledge lessons within reading and writing.

Through our rigorous math curriculum, Engage New York, and our increase in mathematical oracy, students are engaging in problem solving and collaborative learning around the common core standards. Each module (unit) builds upon previous learning to create a comprehensive math curriculum and an increase in student achievement. Students are using hands-on learning to make new discoveries in their mathematical journey.

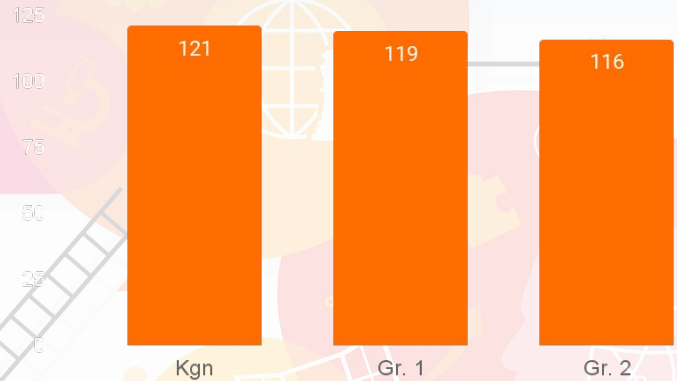
Our school excels due to the constant support of our families and staff. Kate Goodrich Elementary School is known for having a strong community presence through the projects and activities that influence the world around us. In a typical year, our community participates in our Parent Teacher Organization, Veteran's Day program, Art Show. This year, due to Covid-19, we were able to attend virtual field trips, create videos to honor our Veterans, and celebrate our school in different ways. Our students at Kate Goodrich are loved and are prepared to be productive citizens of the world.



# Kate Goodrich Elementary

## 2021-22 Demographics

### Enrollment



Economically Disadvantaged

57.3%

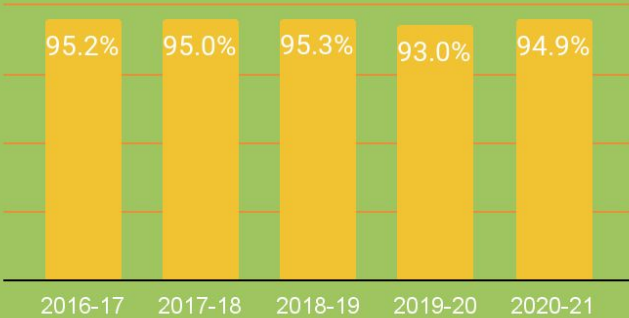
English Language Learners

0.6%

Special Education

17.4%

### Attendance



### Race

White Black Hispanic Two or More

## Fastbridge Testing - Spring, 2022

### Early Reading/aReading

Grade Level	Total Students	# At Above Gr Lvl	# Below Gr Lvl	% Below Gr. Lvl	% Growth winter to spring	% of Annual Growth
K (Early Rdg)	128	65	63	49%	-9%	2%
1	124	72	52	42%	10%	9%
2	116	70	46	40%	6%	7%

### Early Math/aMath

Grade Level	Total Students	# At Above Gr Lvl	# Below Gr Lvl	% Below Gr. Lvl	% Growth winter to spring	% of Annual Growth
K (Early Math)	128	71	57	45%	5%	-9%
1	124	96	28	23%	11%	26%
2	116	76	40	35%	-11%	-10%

# WASHINGTON ELEMENTARY SCHOOL

Amy Stutzriem, Principal



Washington Elementary School is located at 1900 E 6th Street, on the east side of Merrill. All third and fourth grade students from the city of Merrill attend this elementary school. The school has a diverse population of approximately 240 students. This year, through school consolidation, staff, students, and families came together to create a place where students excel.

At Washington Elementary, all students are loved and valued. Strong and positive relationships are the foundation of the culture and climate. Washington's "Student Leader" activities and "Positive Behavior and Intervention Support" behavior system are some examples of the school's student-centered focus. The social and emotional wellness of all students are important parts of everyday lessons. Families at Washington are an integral part of the school community.

At Washington, the focus is on the academic success of every student. Third and fourth grade students take the Forward Assessments, which are the state exams that evaluate literacy, writing, math, science, and social studies. As an Achievement Gap Reduction (AGR) program school, Title support is provided to students who are below proficiency in literacy and math. Data is intentionally used to drive instructional decisions. Washington is fortunate to have iPads in the hands of every learner, and they are able to become content creators instead of consumers.

With the new reconsolidation of schools, collaboration of the staff has been incredibly vital to the success of each student. All grade level teachers, Title teachers, and Special Education teachers are able to come together in strong and effective Professional Learning Communities.

Washington promotes student engagement and family involvement through events and programs such as the 4th Grade Madison trip, a Spring Concert in the park, Track and Field day, Grand Theater trip, school forest trips, Big Brother Big Sister program, and Title Family Nights.

*Did you know:*

- Each class at Washington receives daily character and citizenship lessons to build these skills in every student.
- Washington is an inclusive school environment that ensures that all students receive grade level content.
- All academic materials are highly effective resources and are taught to students through evidence-based instructional practices.



## OVERVIEW

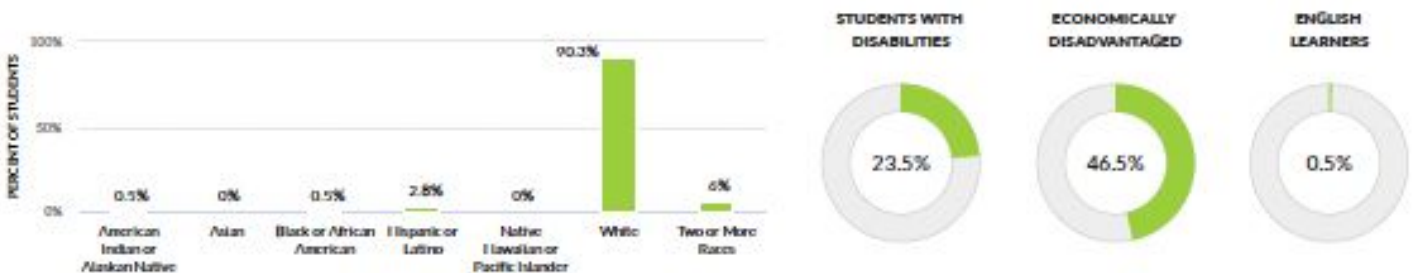
### School Details

Grades: KG-5  
Enrollment: 217  
Percent open enrollment: 3.7%

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*The statement above is provided by the school. It is not an evaluation by the Wisconsin DPI.*

### Student Groups



### Score Summary

**i** Due to the COVID-19 pandemic, please use caution when interpreting scores and ratings. Careful review of the detailed data on all pages is encouraged. Also, see <https://dpi.wi.gov/accountability/resources>.



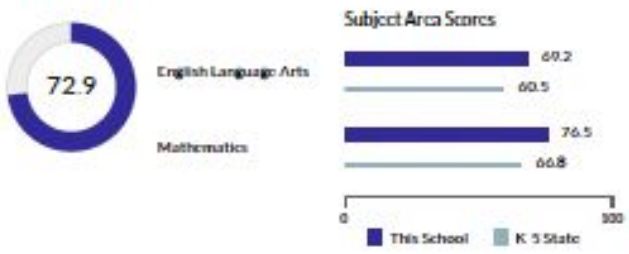
Exceeds Expectations  
★★★★★

#### PRIORITY AREA WEIGHTS

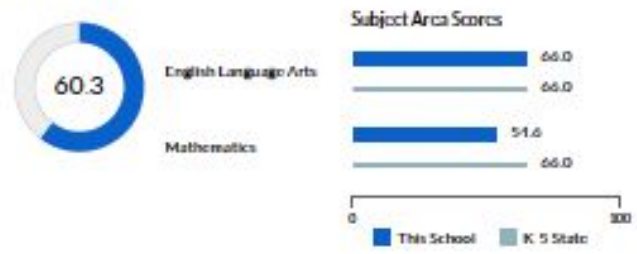


### Priority Area Scores

#### ACHIEVEMENT



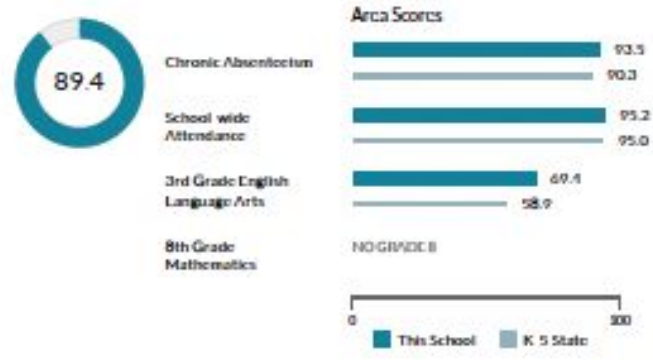
#### GROWTH



#### TARGET GROUP OUTCOMES



#### ON-TRACK TO GRADUATION



# Prairie River Middle School

Ryan Martinovici, 2021-22 Principal

Mark Seaman, 2021-22 Associate Principal

PRMS has a one-to-one learning environment, and is developing a more personalized, tailor-made learning environment for our students. Our highly qualified instructional staff members understand the importance of motivating and engaging our learners in order to develop independent thinkers.

Prairie River Middle School (PRMS) has evolved from a high school (1922-1997) into a true middle school that places students into smaller learning communities or teams. Our 5th and 6th grade students work with dynamic two and three person teams to better understand the student and their needs. Meanwhile, our 7th and 8th grade students work collaboratively on two and four person teams.



Our approach with students incorporates restorative practices and Positive Behavior Intervention and Support (PBIS) in order to create and enhance positive relationships. We develop the whole child on a routine basis and have academic intervention time built into the regular school day in order to meet student needs.

Meanwhile, PRMS academics focuses on research based best practices. We are confident that the Prairie River Middle School experience will inspire all students to excel in academics and citizenship. In closing, we encourage your family to take the journey with us!

*Did you know:*

- The middle school used to be the high school and switched in September of 1998.
- Most PRMS students are involved in multiple co-curricular activities.



## OVERVIEW

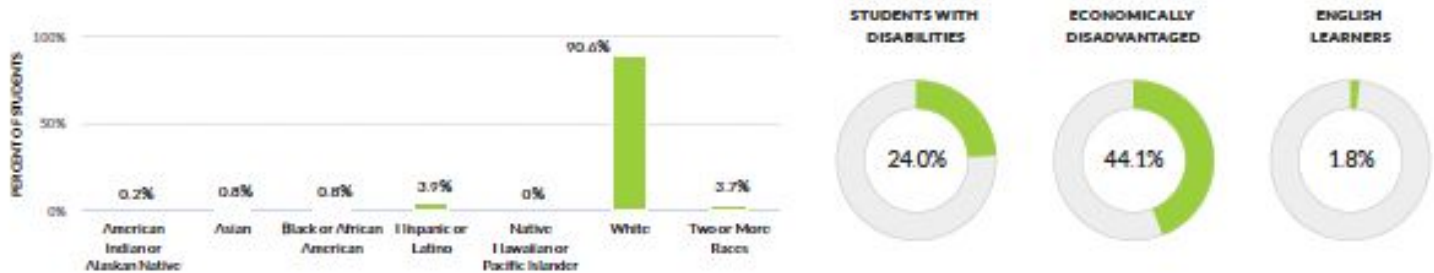
### School Details

Grades : 6-8  
Enrollment : 513  
Percent open enrollment : 1.9%

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### Student Groups



### Score Summary

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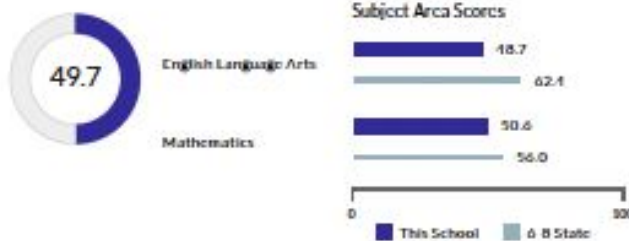
Meets Expectations  
★★★

#### PRIORITY AREA WEIGHTS

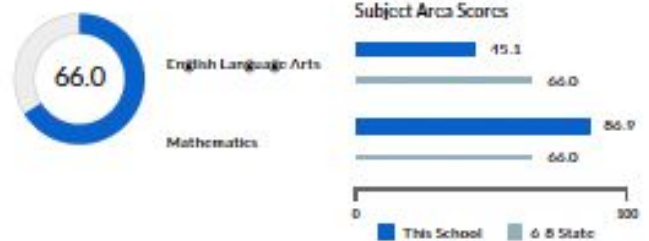


### Priority Area Scores

#### ACHIEVEMENT



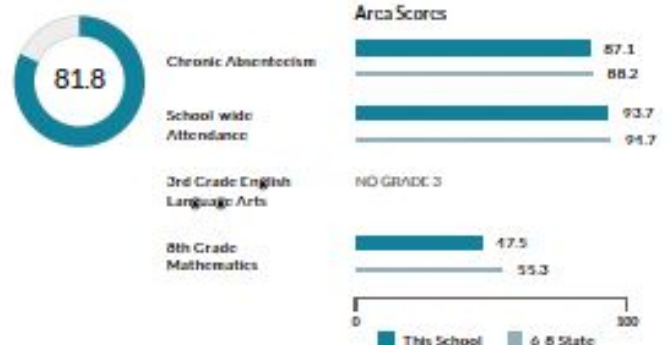
#### GROWTH



#### TARGET GROUP OUTCOMES



#### ON-TRACK TO GRADUATION



# MERRILL HIGH SCHOOL

Shannon Murray, 2021-22 Principal  
Bradley Potter, Associate Principal

Megan Kautzer, Associate Principal  
John Miller, 2021-22 Activities Director

Merrill High School provides a fantastic environment in which to learn, work and grow. It is large enough to offer a comprehensive, rigorous curriculum that meets the diverse needs of all of its students, and small enough to allow learners to build relationships they will value for a lifetime.

Merrill offers demanding core academic classes, a strong vocational and technical education program and a wealth of extracurricular activities. Additional instructional opportunities in the areas of technology, world languages and online learning are also available to students.

All MHS students have the opportunity to take part in a variety of outstanding activities, organizations, and teams. Whether they take part in the National Honor Society, the Raise Your Voice Club, Youth Optimists, Skills USA or the Fishing Team, or enjoy a state-level competition with the Marching Jays or one of our Wisconsin Interscholastic Athletic Association teams, students have the chance to excel in a wide array of areas.



Throughout their time at MHS, students acquire all the knowledge and skills necessary for college and careers and participate in a variety of academic and career planning activities to prepare them for life after high school. Our progressive Flex Period provides students with choice in their learning and a myriad of interventions and enrichment activities on a daily basis, while our 1-to-1 technology program encourages innovation with students and staff and supports "any time, anywhere" learning opportunities.



At Merrill High School we believe it is important to provide opportunities for students to get a jump start on their post-secondary education by offering college credit earning options such as Advanced Placement (AP) courses, in-house Dual Credit courses through local colleges and universities, on-site contracted college courses, Youth and Course Options, and by offering UW college English 101 and 201 on our campus.

Career awareness and readiness are a big part of the philosophy of MHS as well. Students at Merrill High School are encouraged to participate in a variety of Youth Apprenticeship, Co-op, and Employability Skills certificate programs so that they can experience first-hand their fields of interest, can develop meaningful skills and knowledge in their field, and can make themselves more employable and marketable upon graduation.

We encourage you to take advantage of everything that MHS has to offer and invite you to discover for yourself what makes Merrill High School a great place to learn, work and grow.

*Did you know:*

- During the 2021-22 school year, 337 MHS students participated in dual credit or post-secondary courses and programs.
- During the 2021-22 school year, 148 MHS juniors and seniors participated in a state approved apprenticeship, co-op, or career certificate program.



## OVERVIEW

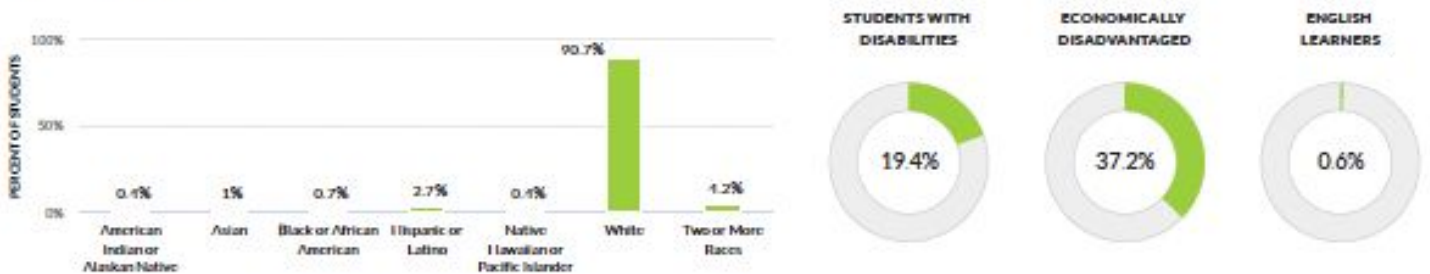
### School Details

Grades: 9-12  
Enrollment: 814  
Percent open enrollment: 1.8%

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### Student Groups



### Score Summary

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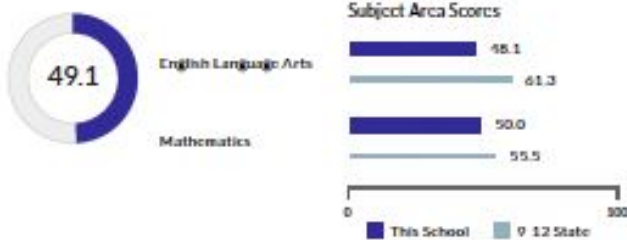
Meets Expectations  
★★★★

#### PRIORITY AREA WEIGHTS

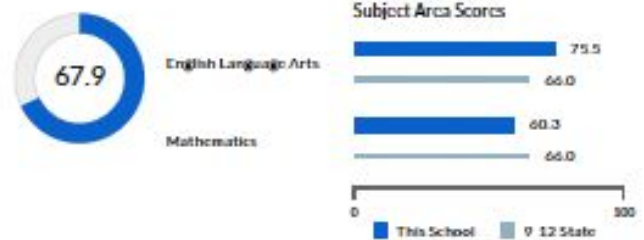


### Priority Area Scores

#### ACHIEVEMENT



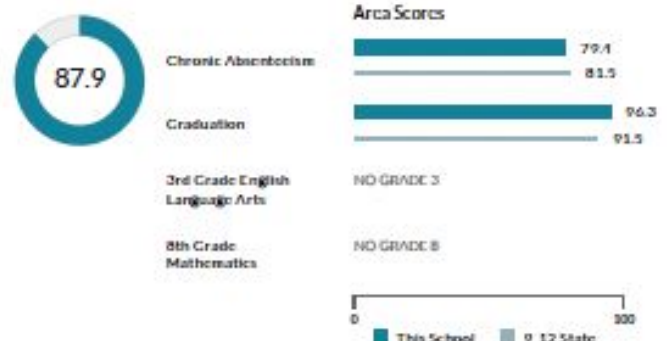
#### GROWTH



#### TARGET GROUP OUTCOMES



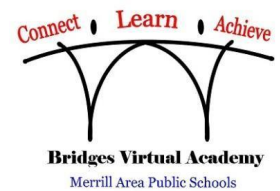
#### ON-TRACK TO GRADUATION



# BRIDGES VIRTUAL Academy

John Hagemester, Executive Director

Jaime Farkas, Assoc. Principal



Since its inception in 2011, Bridges Virtual Academy (BVA) has been committed to providing students an innovative and high quality personalized, virtual instruction option. Individualized Learning Plans (ILP) are created for each student providing them with a clear instructional path specific to their unique needs. This instructional path pairs students with our various program offerings after taking into consideration each student's learning style, ability and personal preferences at their grade level. Throughout the school year, we provide an array of educational and social opportunities for students, staff and parents to interact in or near their local area. All BVA students have the opportunity to utilize and explore a wide range of technology and online resources to support instruction. The use of technology is paramount in our instructional delivery. With the critical importance our staff places on the development of relationships with students and families, and our overarching focus on developing independent learners, we truly have a learning environment where students can *Connect. Learn. & Achieve.*

**Mission:** The mission of Bridges Virtual Academy is to provide a personalized, virtual education program that develops students into skilled, independent learners.

## **Vision:**

Bridges Virtual Academy *develops students into skilled, independent learners by...*

- Utilizing innovative instructional processes
- Maximizing learning opportunities available to each student
- Fostering supportive and collaborative relationships with parents for student success
- Creating community connections within the school and locally
- Supporting a variety of academic enrichment opportunities
- Effectively using technology
- Customizing resources to fit the unique needs of the student

## **Our Values/Collective Commitments:**

We will create an Individualized Learning Plan (ILP) for each student. During this process, teachers work with students and parents to develop the educational plan, with consideration of the individual student's academic level, learning style and needs.

**Personalization:** We will provide multiple learning pathways for students and a structure that allows for differentiation and increased depth of knowledge in all curricular areas, enabling students to explore and participate in unique learning opportunities.

**Student Excellence:** We will personalize instruction in order to allow students to achieve and demonstrate deeper learning, increased academic achievement and continued development as independent learners.

**Professional Commitment:** We are committed to a culture of continuous improvement and professional development of our staff. We work to *provide* innovative academic instruction, to *create* relationships, to *ensure* access to technological tools and to *support* individualized academic enrichment.

**A Culture of Partnership :** We are committed to creating connections for students with teachers, parents and the community to engage a foundation of support in the educational process. We value and support students in the building of relationships that expand individuals. The commitment of the community in the educational process directly increases the success of the student.

Over 800 students throughout the State of Wisconsin were enrolled during the 2021-22 school year. Our reputation as a unique, high performing school with a staff who values close relationships with students and parents has ensured our continued success. Since 2017, BVA has ranked as the #1 virtual school in Wisconsin, based on the Wisconsin Department of Public Instruction annual *School Report Card*. Our continued success is ensured by the partnership we have with our families providing individualized instruction that supports both student and family needs. Our District's annual Parent Satisfaction Survey demonstrates the extremely high satisfaction with our program and staff overall. If you have any interest in, or questions about Bridges Virtual Academy, please contact us at 844.BRIDGES or visit our website at [www.bvaedu.org](http://www.bvaedu.org). We welcome you to our wonderful school!





## OVERVIEW

### School Details

Grades : K-12

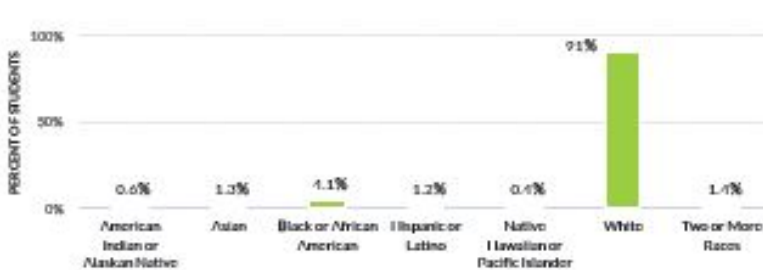
Enrollment : 1,041

Percent open enrollment : 82.8%

Student achievement remains a top priority for Merrill Area Public Schools. We consistently seek efficient ways to provide opportunities for our students as we are committed to Merrill's tradition of excellence. Our ultimate goal is to provide all students with the skills necessary to be college and/or career ready.

*The statement above is provided by the school. It is not an evaluation by the Wisconsin DPI.*

### Student Groups



STUDENTS WITH DISABILITIES



ECONOMICALLY DISADVANTAGED



ENGLISH LEARNERS



### Score Summary

Due to the COVID-19 pandemic, please use caution when interpreting scores and ratings. Careful review of the detailed data on all pages is encouraged. Also, see <https://dpi.wi.gov/accountability/resources>.

Overall Score

85.2

Significantly Exceeds Expectations



#### PRIORITY AREA WEIGHTS



- ACHIEVEMENT
- GROWTH
- TARGET GROUP OUTCOMES
- ON TRACK TO GRADUATION

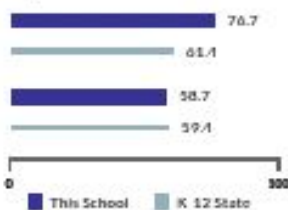
### Priority Area Scores

#### ACHIEVEMENT



English Language Arts  
Mathematics

#### Subject Area Scores

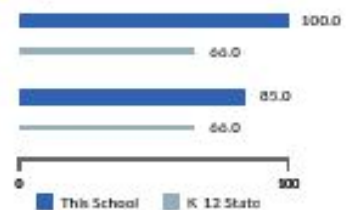


#### GROWTH



English Language Arts  
Mathematics

#### Subject Area Scores

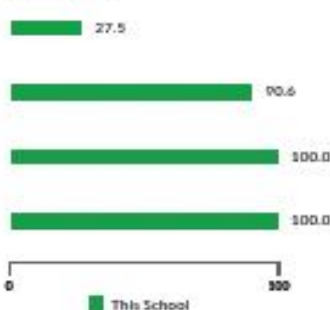


#### TARGET GROUP OUTCOMES



Achievement  
Growth  
Chronic Absenteeism  
Attendance

#### Group Scores

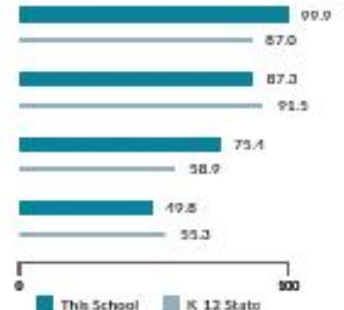


#### ON-TRACK TO GRADUATION



Chronic Absenteeism  
Graduation  
3rd Grade English Language Arts  
8th Grade Mathematics

#### Area Scores



# MERRILL SCHOOL FOREST

Russ Noland, School Forest Director



The Merrill School Forest is owned and operated by the Merrill Area Public School District. The school forest includes 764+ acres of forest, prairie, and wetland habitats, most of which has been given to the school district as a gift by William Evjue, an 1899 Merrill graduate whose father was a lumber scaler in Merrill. Currently there are over 10 miles of maintained logging trails which double as hiking and cross country ski trails. The school forest has a 20-year forest maintenance plan, and is logged with the assistance and guidance of local DNR foresters. The money earned from logging sales helps purchase skis, snowshoes, and other major purchases to support district curriculum and other student-driven learning opportunities.

In 2021-2022 approximately 2,451 students, 228 teachers and/or aides, and 349 parent/grandparent volunteers visited the school forest and engaged in face-to-face hands-on instruction. Due to continued effects of COVID-19, and attempts to slow the transmission of the virus, no 5th grade classes or high school art students were allowed to stay overnight with their teacher as a means to enhance learning opportunities as was traditionally done in the past.

The mission of the school forest, in alignment with the goals of environmental education, is to help students become environmentally knowledgeable, skilled, dedicated citizens who are willing to work, individually and collectively, toward achieving and maintaining a dynamic equilibrium between the quality of life and the quality of the environment.



# SPECIAL EDUCATION - PUPIL SERVICES

Karen Baker, Director of Special Education and Pupil Services

MAPS special education staff members engage students by creating a learning environment which fosters academic growth through exposure to grade-level curriculum with support as identified through an IEP (Individual Education Plan). Professional development in Co-Teaching is in it's second year and the district fully supports the Co-Teaching Model. The Special Education Department of Merrill Area Public Schools currently employs 31 special education professional staff members.

Service areas offered by the department include, but are not limited to, Specific Learning Disabilities (SLD), Emotional Behavior Disorders (EBD), Intellectual Disabilities (may include Autism), (ID), Speech/Language (S/L), Significant Developmental Delays (SDD), and Other Health Impairments (OHI).

<b>2021-22 PRIMARY DISABILITY (NUMBER OF STUDENTS)</b>			
Autism (A)	44	Other Health Impaired (OHI) incl V & OI	78
Intellectually Disabled (ID)	30	Significant Developmental Delay (SDD)	26
Emotional Behavioral Disability (EBD)	52	Specific Learning Disabilities (SLD)	187
Hearing Impaired (H)	6	Speech or Language Impaired (SL)	136
<b>TOTALS</b>			<b>559</b>

Merrill Area Public Schools is also home to the Northern Achievement Center (NAC) which provides an alternative placement for special education students experiencing behavioral challenges which seriously impedes learning in the building environment. The program consists of two levels, one designed to meet the needs of students in grades Kindergarten through fifth grade and the other designed for students from sixth grade through high school. NAC's vision is to provide students with the tools necessary to successfully transition back to the programming offered by MAPS or the student's resident district.

Special Education staff remain current through ongoing training and professional development in order to best serve students. Professional development may include CESA 9 training, specific membership training, other state-wide CESA opportunities, as well as many DPI opportunities. Trainings are also brought to the district to increase staff capacity in a given area.

# CURRICULUM & INSTRUCTION

Glenda Oginski, Director of Curriculum & Instruction

The Merrill Area Public Schools continue to be a leader in providing a content-rich, well-rounded education for our students. We are committed to preparing all students for college and career by providing a rigorous and relevant education, which is designed to meet the learning needs of all students.

## Curriculum

Teachers play a critical role in the design of curricular plans that provide clear learning targets and common assessments in order to create effective daily instruction.

One of the most powerful things a district/school can do to help enhance student achievement is to create a guaranteed and viable curriculum. According to leading educational researcher, Robert Marzano, a guaranteed and viable curriculum is the variable most strongly related to student achievement. By engaging teachers in this work, we are guaranteeing our community that specific content is taught in specific courses and grade levels. Teachers will revisit and revise this work continually.

## Instruction

Instruction is differentiated to meet the needs of students at all levels of learning. When students are not progressing as expected, despite instructional differentiation in the classroom, we have a process that brings a team together to collaborate and plan interventions. This individual planning is part of our district-wide Response to Intervention (RtI) process.

MAPS has highly trained instructional coaches at the elementary and middle school level. These are critical positions in the transformation of the District to a learner-centered environment that supports student achievement. To ensure growth of all students, instructional coaches will assist teachers in using data to guide learning, provide support in implementing best instructional practice, support classroom strategies to promote growth and provide secondary support of iPad and app use from an instructional design purpose.

## Assessment

The Merrill Area Public Schools utilizes classroom assessments, grade or course common assessments, benchmark assessments, FastBridge assessment and state exams. All are standards-based and each type of assessment provides information about the attainment of proficiency in both content knowledge and skills.

Quality assessment impacts students' motivation for learning and improves instruction. The teaching & learning interaction is informed by both formative and summative assessment.

# 2021-22 Maintenance Projects

Dale Bergman, Director of Building & Grounds

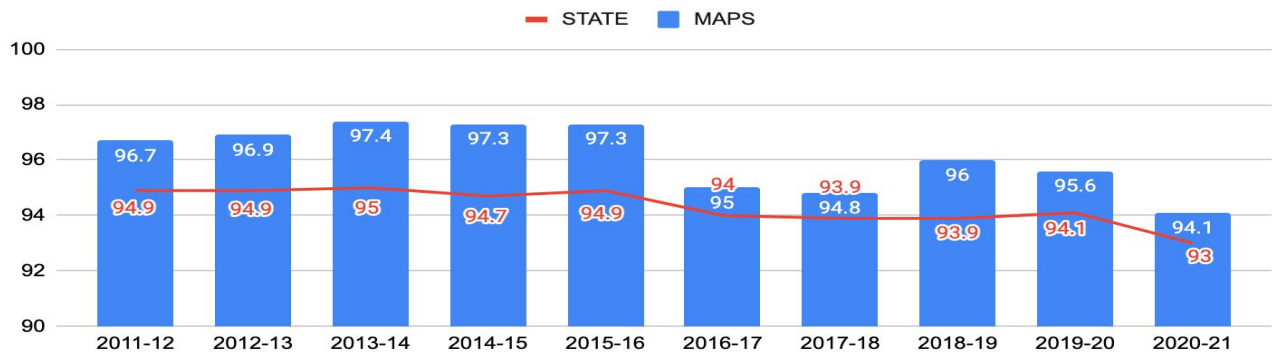


<p><b>Merrill High School</b></p> <ul style="list-style-type: none"> <li>• Security Camera updates</li> <li>• Replacement of Kitchen roofing</li> <li>• Carpet replacements in some areas</li> <li>• Miscellaneous painting</li> <li>• Parking lot crack sealing and sealcoating</li> <li>• Replace mulch and plantings around building exterior</li> <li>• Replace kitchen combi oven</li> <li>• Preventative maintenance on HVAC and plumbing equipment</li> <li>• Clock / paging system updates</li> </ul>	<p><b>Prairie River Middle School</b></p> <ul style="list-style-type: none"> <li>• Clean pool tiles</li> <li>• Door security updates</li> <li>• Carpet updates in some areas</li> <li>• Miscellaneous painting</li> <li>• Security Camera Updates</li> <li>• Tuck pointing of mortar joints</li> <li>• Playground installation</li> <li>• Preventative maintenance on HVAC and plumbing equipment</li> </ul>
<p><b>School Forest</b></p> <ul style="list-style-type: none"> <li>• Security Camera updates</li> <li>• Replace deck boards and reinforce railings</li> <li>• Level tree fort and replace boards</li> <li>• Draw down the pond and inspect the dam</li> <li>• Preventative maintenance on HVAC and plumbing equipment</li> </ul>	<p><b>Kate Goodrich</b></p> <ul style="list-style-type: none"> <li>• Security Camera Upgrades</li> <li>• Playground and parking lots crack sealing</li> <li>• Miscellaneous painting</li> <li>• Sidewalk replacements</li> <li>• Room remodels for additional learning spaces</li> </ul>
<p><b>Washington</b></p> <ul style="list-style-type: none"> <li>• Painting Updates</li> <li>• Security Camera Upgrades</li> <li>• Lighting updates</li> <li>• Miscellaneous painting</li> <li>• Preventative maintenance on HVAC and plumbing equipment</li> </ul>	<p><b>Pine River</b></p> <ul style="list-style-type: none"> <li>• Miscellaneous painting</li> <li>• Lighting updates in gym</li> <li>• Playground surface updates</li> <li>• Preventative maintenance on HVAC and plumbing equipment</li> </ul>
<p><b>Jefferson</b></p> <ul style="list-style-type: none"> <li>• Preventative maintenance on HVAC and plumbing equipment</li> </ul>	<p><b>Central Administration Office/Maintenance</b></p> <ul style="list-style-type: none"> <li>• Parking Lot and Playground Crack Sealing</li> <li>• Cleaning Equipment Updates</li> <li>• Lighting Updates</li> <li>• Yard maintenance equipment updates.</li> </ul>



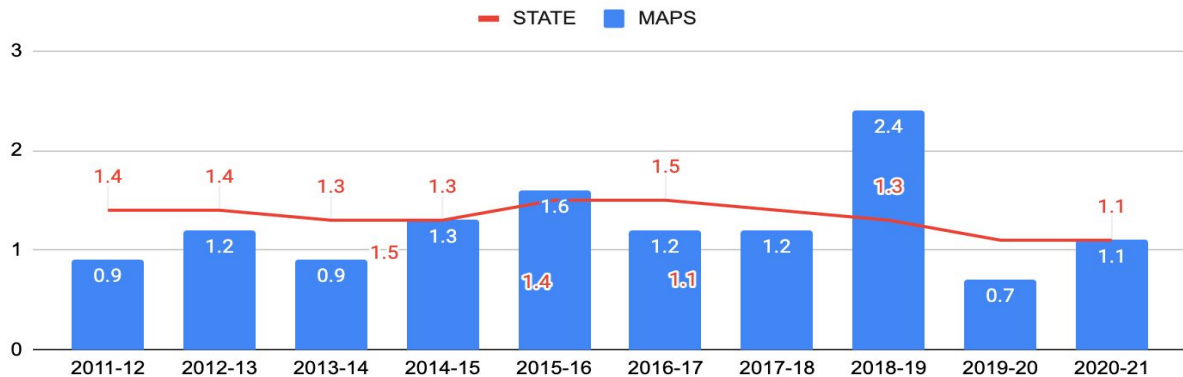
### Attendance Rate

The attendance rate is calculated by dividing the actual days present by the total possible days of attendance across all students. Attendance is an important measure of student engagement and a predictor of future achievement, dropout, or late graduation.



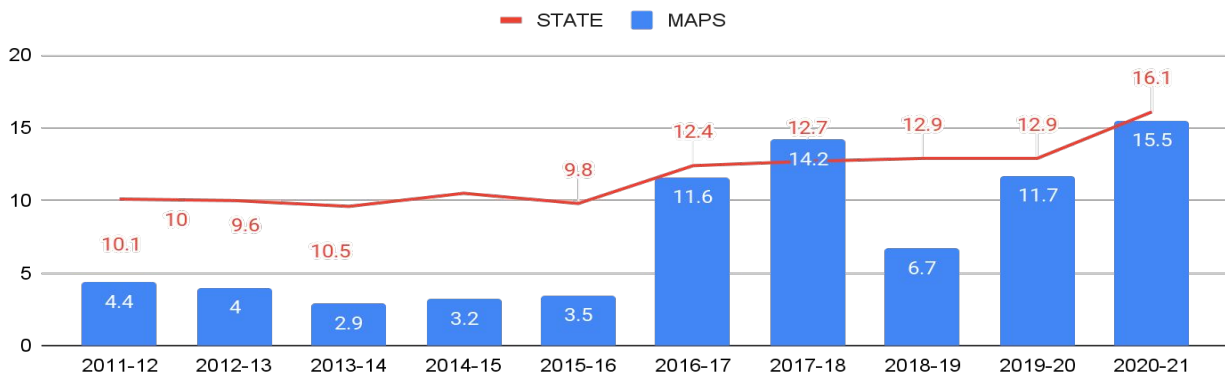
### Dropout Rate

Dropouts are reported as annual events for grades 7 through 12. "Dropout" means a student who (1) either exited during the school term or who exited prior to start of that school term but completed the previous school term and (2) who did not re-enroll by the 3rd Friday of September of the following school term. Exceptions apply. The "dropout rate" is the number of students who dropped out during the school term divided by the total expected to complete that school term in that school or district. "Total expected to complete the school term" is the sum of students who completed the school term plus dropouts.

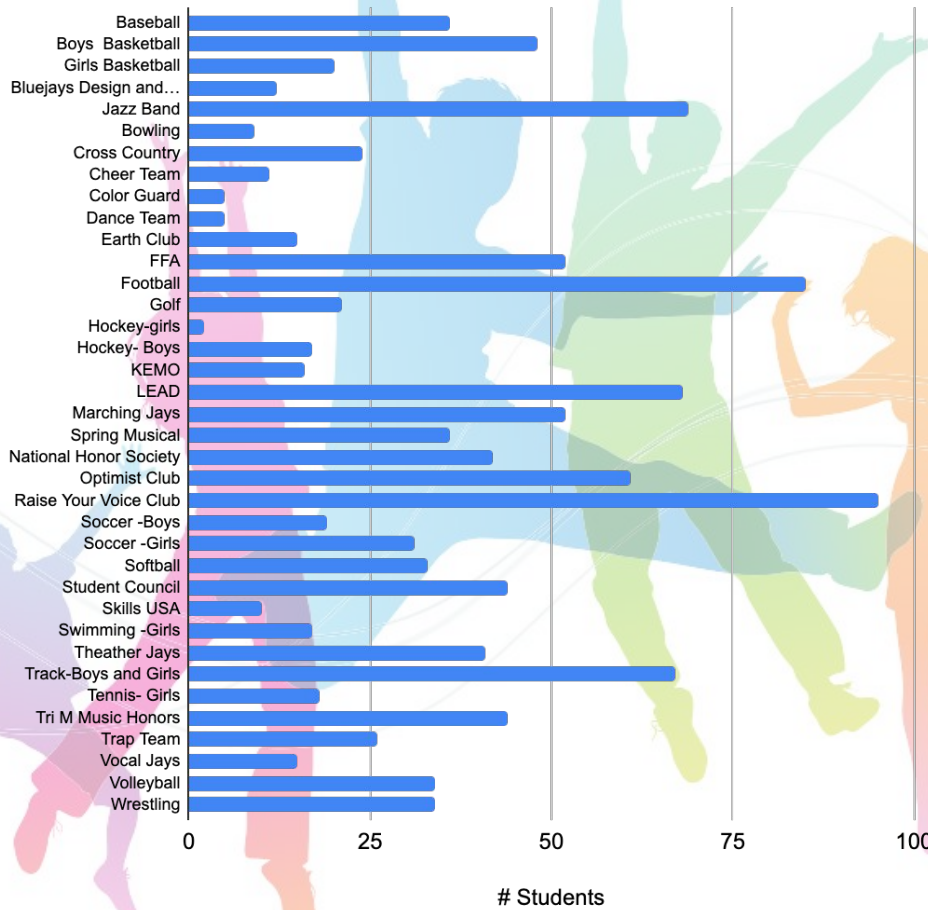


### Absenteeism Rate

The ESSA definition of chronic absenteeism considers a student chronically absent if the student was enrolled for at least 90 days and attended less than 90% of the days during which they were enrolled. The absenteeism rate is the rate of students who were chronically absent out of the total number of students who were enrolled for at least 90 days. The equivalent thresholds under the state definition are 45 days and 84% or less of days.



# EXTRACURRICULAR PARTICIPATION



Year	Total Enrolled	Students Tested	Percent Tested	Composite Average
2015-16	247	229	92.7%	19.3
2016-17	211	191	90.5%	19.4
2017-18	240	224	93.3%	19.4
2018-19	252	228	90.5%	19.3
2019-20	232	186	80%	19.3
2020-21	269	242	90%	19.0

Grade 11 All Schools

2020-21 Results	Students Tested	% Scored 3 or Higher
Calculus AB	5	NA*
English Lang (Comp)	32	59.4%
English Lit (Comp)	5	NA*
History: European	6	50%
Human Geography	9	66.7%
Physics 1	5	NA*
Psychology	17	76.5%
Statistics	4	NA*
Studio Art (Drawing)	1	NA*
US History	7	57.1%

\*Data is redacted for test groups of five or less.





## OVERVIEW

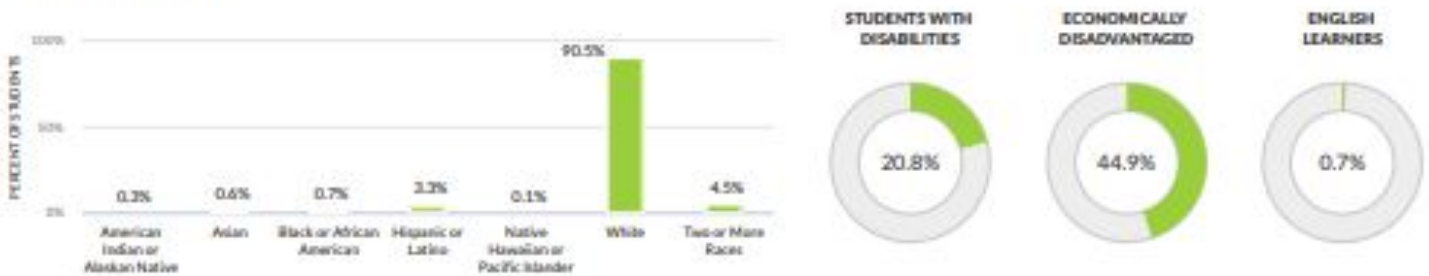
### District Details

Grades : K-12  
Enrollment : 2,277  
Percent open enrollment : 2.5%

Student achievement remains a top priority for Merrill Area Public Schools. We consistently seek efficient ways to provide opportunities for our students as we are committed to Merrill's tradition of excellence. Our ultimate goal is to provide all students with the skills necessary to be college and/or career ready.

*The statement above is provided by the district. It is not an evaluation by the Wisconsin DPI.*

### Student Groups



### Score Summary

**i** Due to the COVID-19 pandemic, please use caution when interpreting scores and ratings. Careful review of the detailed data on all pages is encouraged. Also, see <https://dpi.wi.gov/accountability/resources>.



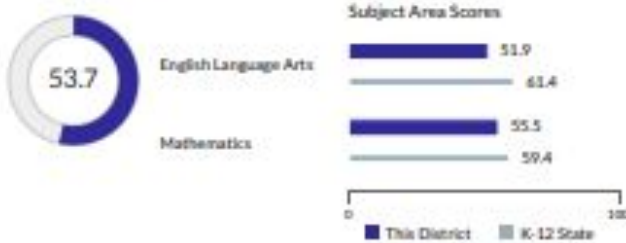
Meets Expectations  
★★★

#### PRIORITY AREA WEIGHTS



### Priority Area Scores

#### ACHIEVEMENT



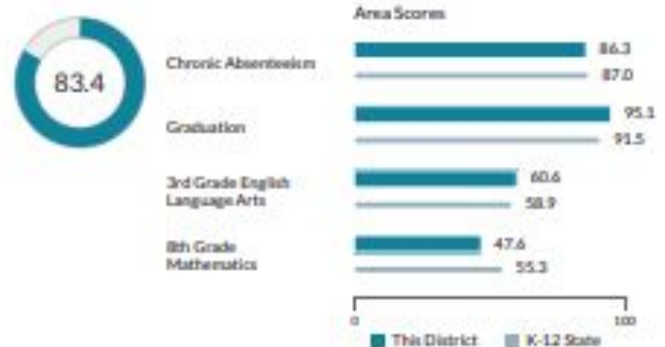
#### GROWTH



#### TARGET GROUP OUTCOMES



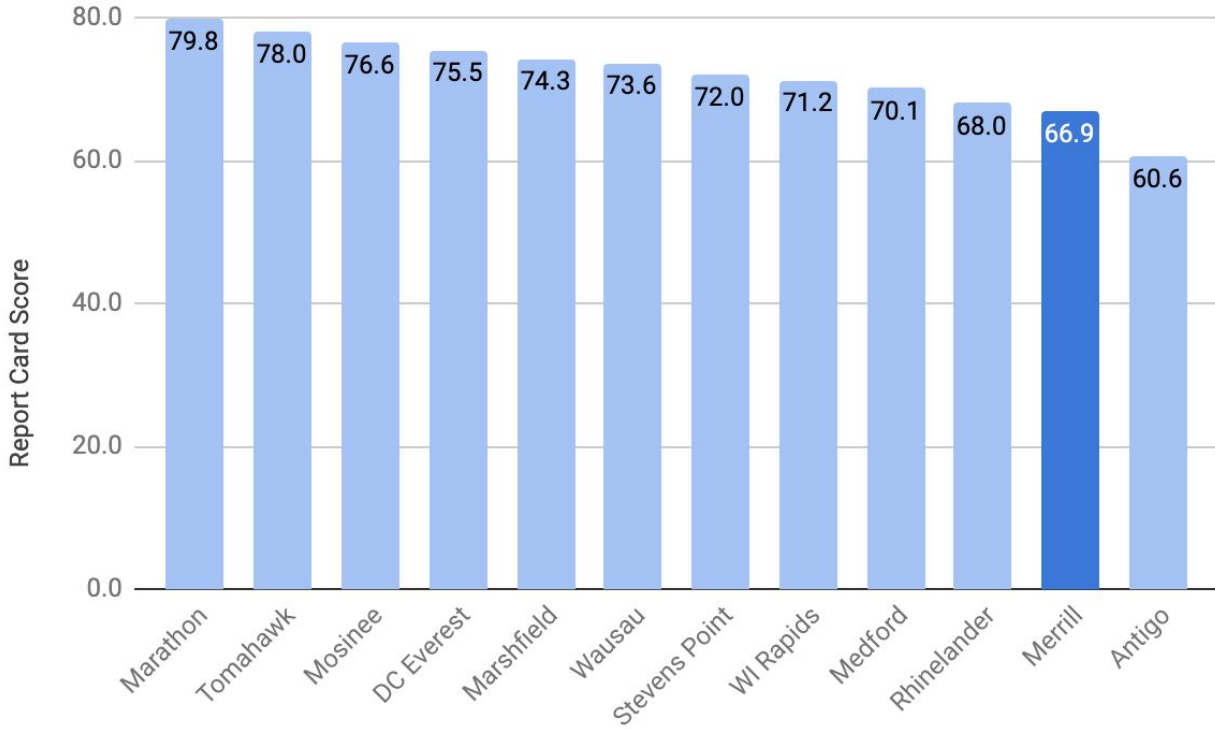
#### ON-TRACK TO GRADUATION



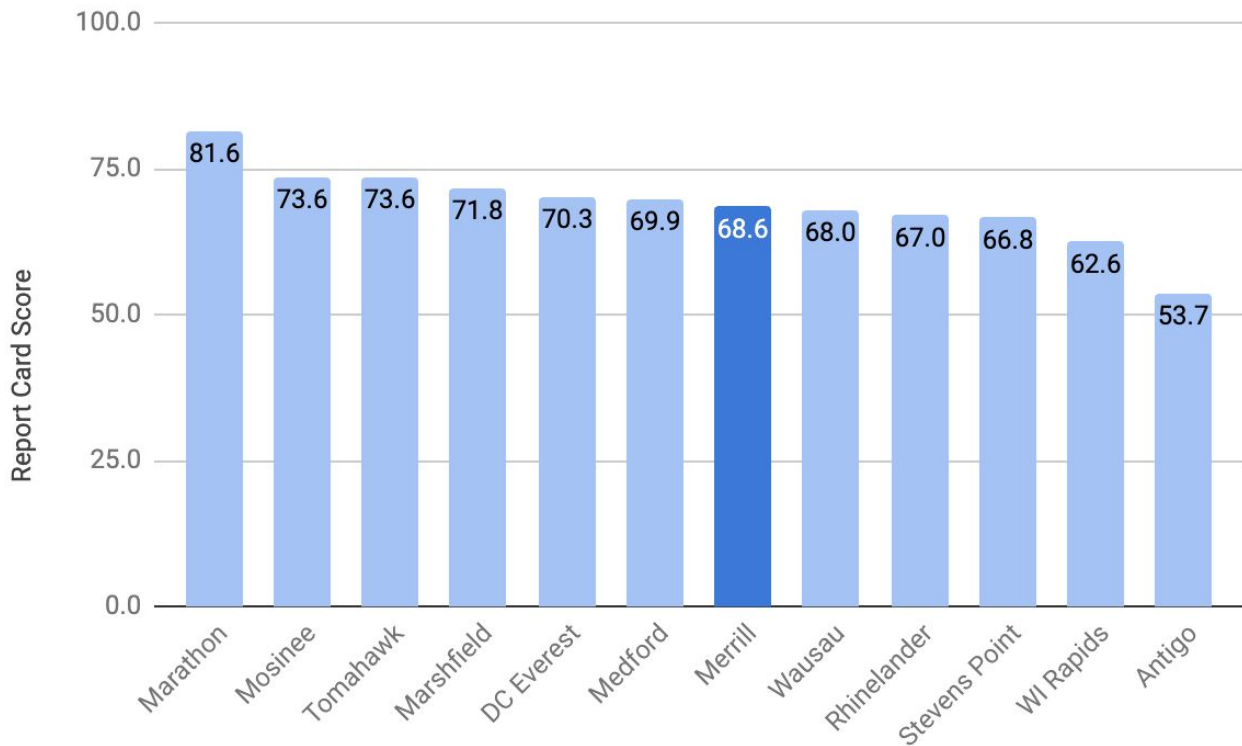


# DISTRICT COMPARABLES

## 2019-2020



## 2020-2021





# Merrill Area Public Schools

Student Achievement \* Community Partnerships \* Future Success

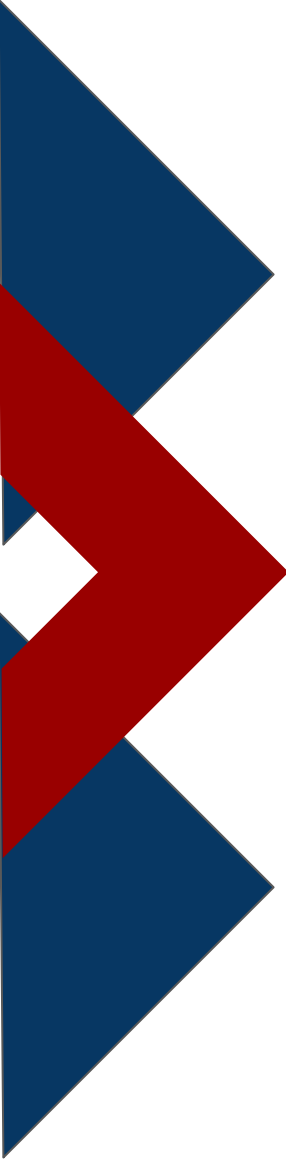


## 2022-23 Budget Booklet

Dr. Kelley Strike, Director of Business Services

# ANNUAL BUDGET REPORT 2022-23

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# OVERVIEW OF SCHOOL FINANCE

## INTRODUCTION

The primary purpose of a school district's budget is to translate the district's educational goals into the resources being committed to which programs and services. The process of applying the available budget to those goals is vital to effective school operation. All faculty, staff and administrators, in cooperation with the members of the school board and the community, play important roles in the planning and budget design process.

## FUND ACCOUNTING

District operations are budgeted in various "funds." Each fund is an independent accounting entity with its own set of books. Somerset operates nine such funds:

*Fund 10* – General Fund. This is the District's general operations fund. It is here that most activity occurs. Except for specific programs noted below, the paying of staff and bills, receipt of tax revenues and state aids, all occur in Fund 10.

*Fund 21* – Special Revenue Trust Fund. Donations and gifts to specific district programs and operations, as well as expenditures for the goods and services purchased from those donations are recorded here. Also recorded here are student activity accounts that primarily involve fundraising by student groups.

*Fund 27* – Special Education. All special education activity is recorded in Fund 27, including payroll of employees providing special education services and all state and federal aids. At the end of the year, a transfer from Fund 10 into this fund is made to record the District's portion of special education expenditures.

*Fund 38* – Non-Referendum Debt Service. This fund records the tax levy for, and payments made on, the District's non-referendum approved note debt

*Fund 39* – Referendum Debt Service. This fund records the tax levy for, and payments made on, the District's referendum approved bond debt, including refinanced general obligation debt.

*Fund 46* - Long-term Capital Improvement Trust Fund. Although Fund 46 is not a legally established irrevocable trust, statutory restrictions give the Long-term Capital Improvement Trust Fund similar characteristics. Rather than funds being held in trust for another party, funds are being held in "trust" for future capital improvement projects.

*Fund 50* – Food Service. All financial activity related to district food service operations are recorded here, including family payments and state and federal aids.

*Fund 73* – Employee Benefit Trust Fund. This fund is used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans, or employee benefit plans. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally established irrevocable trust.

*Fund 80* – Community Service Fund. This fund is used to account for activities such as adult education, community recreation, non-special education preschool, school age care services and all other programs which are not elementary and secondary educational programs but have the primary function of serving the community. A tax levy for this fund may be levied outside of the District's revenue limit, though historically, the District has not done this.

### STATE FUNDING FORMULA

Since the mid-1970s, Wisconsin has distributed state general aid to public school districts through a property value based cost sharing equalization formula. The basic premise is that wealthier districts would see a higher percentage of their revenues come from local sources (property taxes), while a greater percentage of revenues for poorer districts would come from state general aids. The relative wealth of a school district is calculated by dividing the total equalized property value of the district by the average student membership for the year to obtain the 'value per member.' The state compares the property value per member for all state districts, and those with larger numbers are considered wealthier than those with lower numbers, for equalization aid purposes.

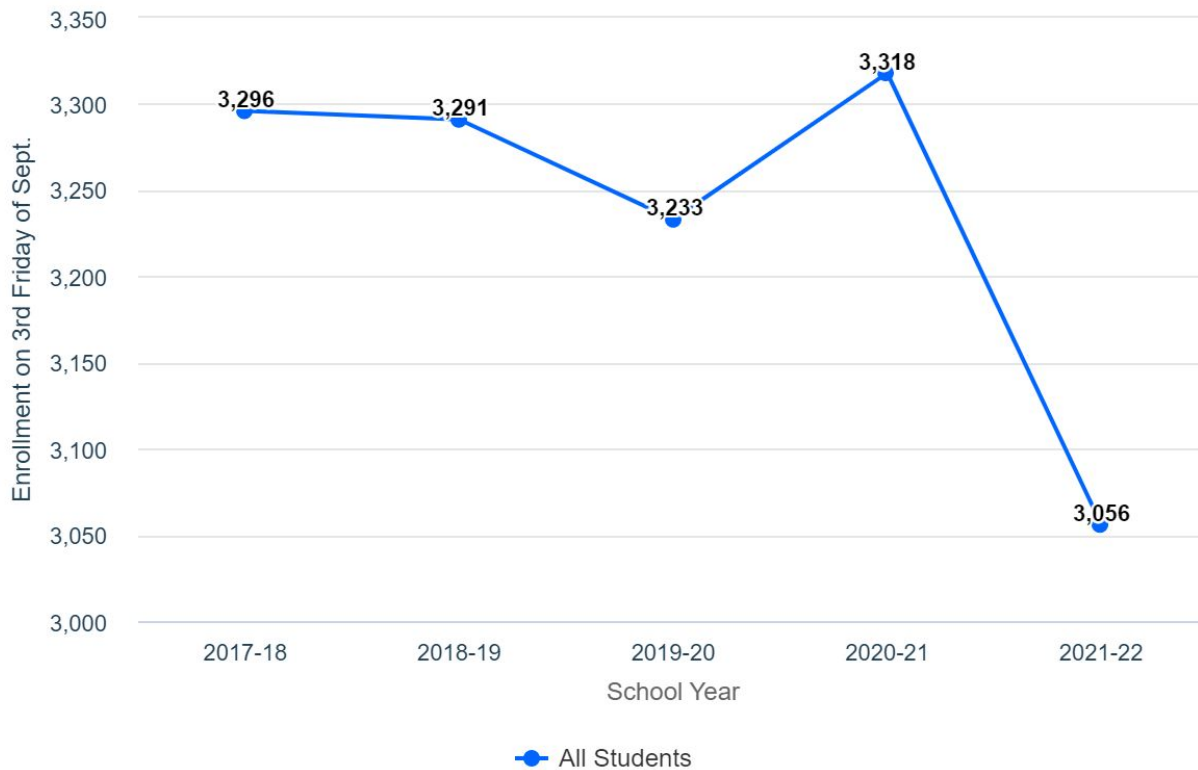
### REVENUE LIMITS

Through Act 16, Wisconsin Statute 121.90 was amended to place a limit on the revenues school districts can raise from general state aid and local tax levies. This is called the revenue limit, or "cap." There are three major factors that determine a district's revenue limit: a three year average of student enrollment, calculated on a full-time equivalency (FTE) basis; the prior year's general state aid and local tax levy; and an annual per pupil increase (to offset inflation) as determined by biennial budget legislation.

Revenue sources outside the revenue cap include fees, fines, ticket revenues, interest income, open enrollment tuition for non-district residents to attend district schools, state categorical aids, federal grant programs, private grants and donations, and reimbursement from Medicaid for services provided to students.

$$\text{State Aid} + \text{Tax Levy} = \text{Revenue Limit}$$

## EFFECT OF DECLINING ENROLLMENT



\*Wisedash Public Portal, WI Department of Public Instruction

As in many Wisconsin school districts, enrollment in the Merrill Area Public Schools is declining. This decline in enrollment has had a very serious financial impact on our schools.

Because state aid is connected to the number of students enrolled at a school, a loss in students means a loss in state funding. While it would seem like educating fewer students would mean significant cost savings for our schools, the fact is expenses such as heating for buildings and the running of bus routes stay largely the same regardless of enrollment numbers.

The graph above displays our Revenue Limit membership (September FTE) counts for the past few years. September Full Time Equivalent (FTE) Counts are different than actual number of students served by the District. The September FTE count takes the total number of students served and subtracts students who have open enrolled into the District and adds back in those that have open enrolled out. Also, for FTE purposes, 4K students are only counted as .6 FTE.

## **LONG-TERM DEBT**

Merrill Area Public Schools has no remaining debt. The remaining debt from Fund 38 was paid through debt defeasance and repayment in 2022. It is unusual for a school district to be able to say they are DEBT FREE!

## **LONG-TERM CAPITAL IMPROVEMENT TRUST FUND**

A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a "trust" that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.

The District established a long-term capital improvement trust fund in January of 2017. The District has also made additional deposits into the fund over the past two years as budgets have allowed.

Fund 46 Balance as of 6/30/22:
--------------------------------

\$1,880,947.65
----------------



## **FUND BALANCE: AN EXPLANATION**

Governments, including school districts, organize their accounting systems based on “funds”. A fund is a set of accounting records that is separated from others for the purpose of carrying on a certain activity.

Funds demonstrate that dollars are only being used for approved purposes. All school districts have a general fund, and many have one or more other funds that account for specific activities. A “fund balance” is created or increased when the amount of the money in a fund is more than what was spent during a year.

A common misconception is that a fund balance is a cash account, similar to a savings account. A fund balance is the difference between a District’s assets and liabilities. However, some of a District’s assets are non-cash assets and not spendable. Additionally, incoming revenue is not consistent for a school district and therefore the fund balance often falls below the fund balance that is recorded on June 30th.

Determination of an appropriate fund balance is a critical factor in district financial planning and budgeting processes but it is strictly a local matter. DPI makes no recommendation regarding the amount a district should have as its General Fund balance, except that DPI encourages districts to seek legal counsel should they contemplate budgeting for and/or operating with a negative general fund balance.

A district with an appropriate fund balance can:

- avoid excessive short term borrowing thereby avoiding associated interest cost;
- accumulate sufficient assets to make designated purchases or cover unforeseen expenditure needs; and
- demonstrate financial stability and therefore preserve or enhance its bond rating, thereby lowering debt issuance costs.

**Fund Balance Size**

The most commonly asked question regarding fund balance is how large should it be? Perhaps the best answer would be "an amount sufficient that short term borrowing for cash flow could be avoided and would also allow the district to set aside sufficient assets to realize its longer range goals." However, this may not always be practical or politically possible.

The school district’s auditors recommend a fund balance of 20%-25% (general fund balance).

<b>Year</b>	<b>Amount</b>	<b>% of General Fund Expenditures</b>
June 2014	\$5,760,226.00	16.86%
June 2015	\$5,996,921.00	17.65%
June 2016	\$6,052,260.00	18.11%
June 2017	\$5,235,104.00	15.55%
June 2018	\$5,007,137.00	14.31%
June 2019	\$5,023,606.05	13.48%
June 2020	\$6,095,562.63	15.91%
June 2021	\$6,442,249.26	15.87%
Projected June 2022	\$8,642,979.50	21.77%

\*Generated from Forecast 5

## CASH FLOW BORROWING

Merrill Area Public School District has historically had to establish a line of credit or short term borrow as a result of cash flow and Fund Balance. Below is illustrates the cash flow situation for MAPS in 22-23.



### 2022-23 Cash Flow Projection Merrill School District

2022-23 Cash Flow   Revenue & Expense Summary			
Month	Revenues	Expenditures	Balance
June			11,657,522
July	307,067	3,513,701	8,450,888
August	5,160,725	2,139,299	11,472,313
September	3,046,886	10,563,755	3,955,444
October	243,508	4,303,496	(104,544)
November	280,727	3,813,532	(3,637,348)
December	4,858,660	3,885,444	(2,664,132)
January	3,918,273	3,608,644	(2,354,503)
February	3,803,814	3,110,948	(1,661,638)
March	6,818,952	3,541,038	1,616,276
April	1,532,777	3,426,945	(277,891)
May	607,518	3,413,231	(3,083,604)
June	12,471,345	4,255,018	5,132,722
<b>Total</b>	<b>43,050,252</b>	<b>49,575,052</b>	

2023-24 Cash Flow   Revenue & Expense Summary			
Month	Revenues	Expenditures	Balance
July	1,290,674	3,333,601	3,089,795
August	3,454,925	2,252,619	4,292,101
September	3,269,079	3,713,955	3,847,225

2022-23 Budget Summary   Funds 10, 27, 50, 80	
Revenue	43,050,252
Expense	43,050,252
Surplus/Deficit	-

2022-23 Maximum Cash Shortfall	
Date	01/16/23
Shortfall	(4,655,867)
Safe Harbor	5,173,185



\*Data provided by PMA

2020-2021	\$6,675,000
2021-2022	\$6,400,000
2022-2023	\$5,100,000

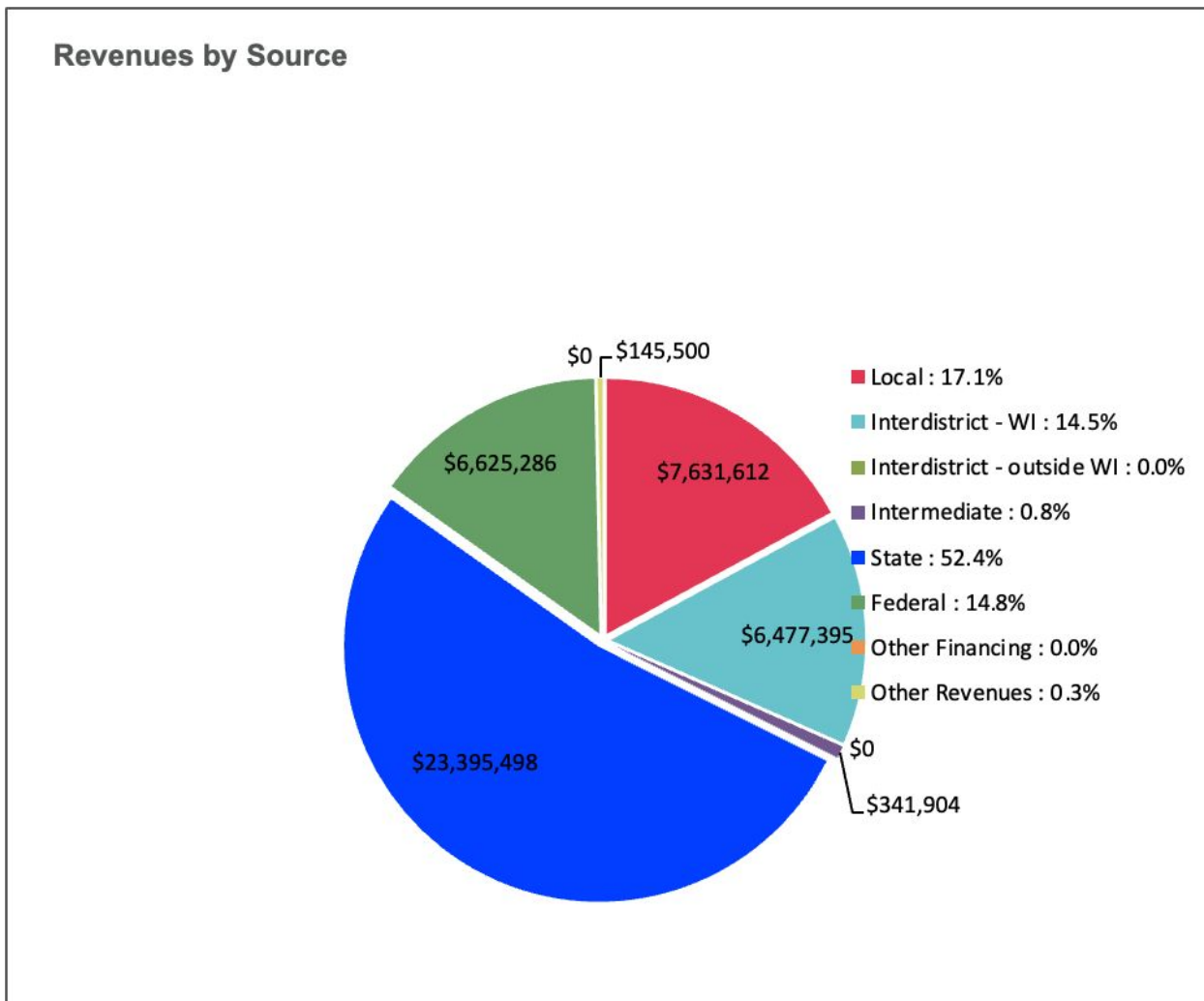
### Short Term Borrowing Values

Due to a number of factors including an increased Fund Balance, MAPS was able to decrease the amount needed to borrow for 2022-2023.

## WHERE THE MONEY COMES FROM (REVENUE SOURCES)

Since 1993, Wisconsin public school districts have operated under legislatively mandated revenue limits. A district's revenue limit is the maximum amount of revenue it may raise through general state aid and property taxes. Each school district's available revenue was initially based upon the amount of per pupil spending in the 1992-93 school year. The limit is adjusted annually (either increased or decreased) based upon a three-year rolling enrollment factor and an annual per pupil increase set by the legislature.

School districts must get voter approval through a referendum to levy taxes above the revenue limit.



## HOW THE FUNDS ARE SPENT (EXPENDITURES)

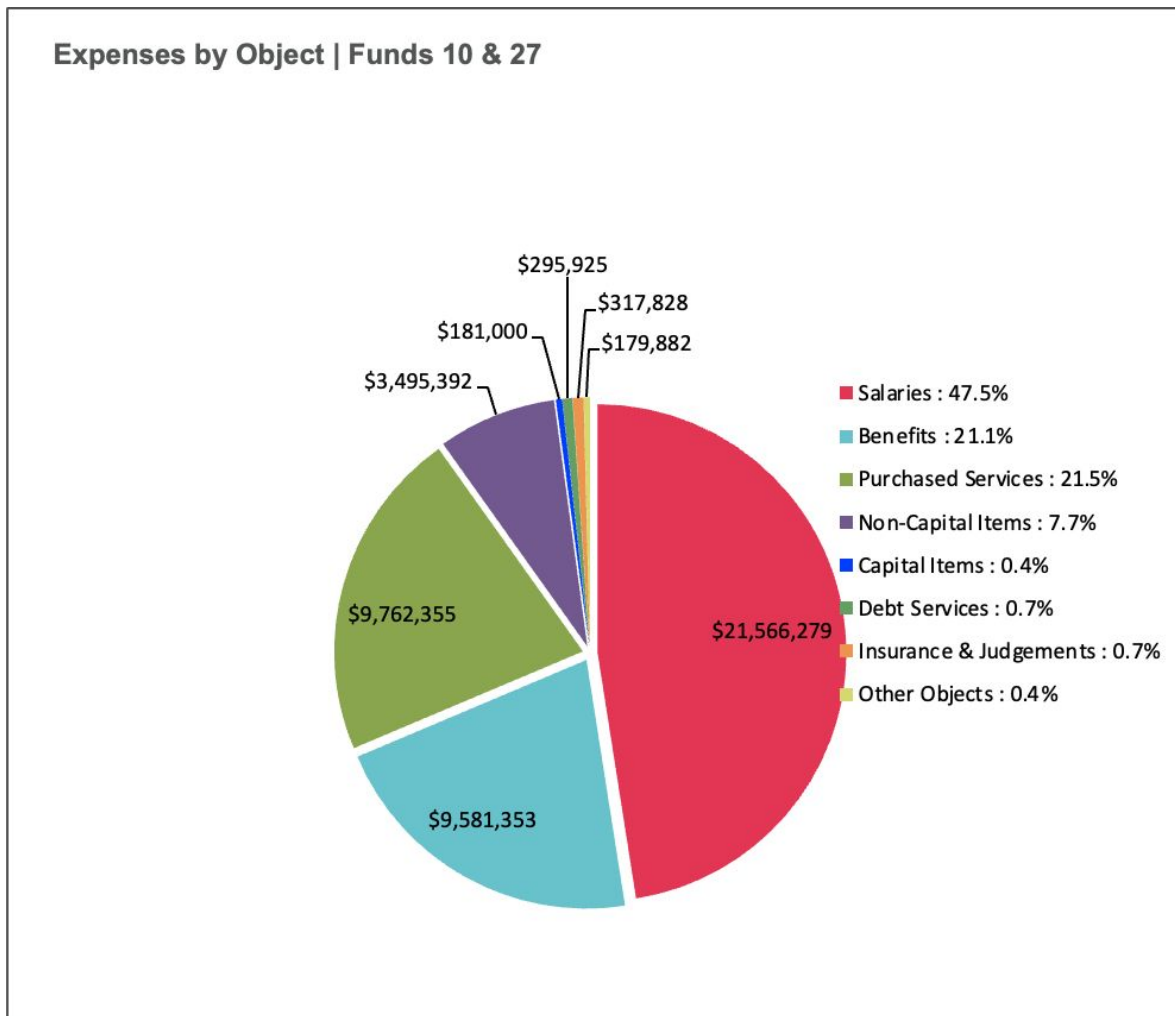
The majority (over 90%) of our operational budget is detailed in the following two categories:

### Salaries/Benefits:

Nearly 69% of our operational budget is allocated for employee's salaries and benefits. In addition to teachers, administrators and support staff, compensation for substitute staff, seasonal custodial help, coaches/advisors for extra-curricular activities, curriculum and staff development and early retirement benefits are also included in this figure.

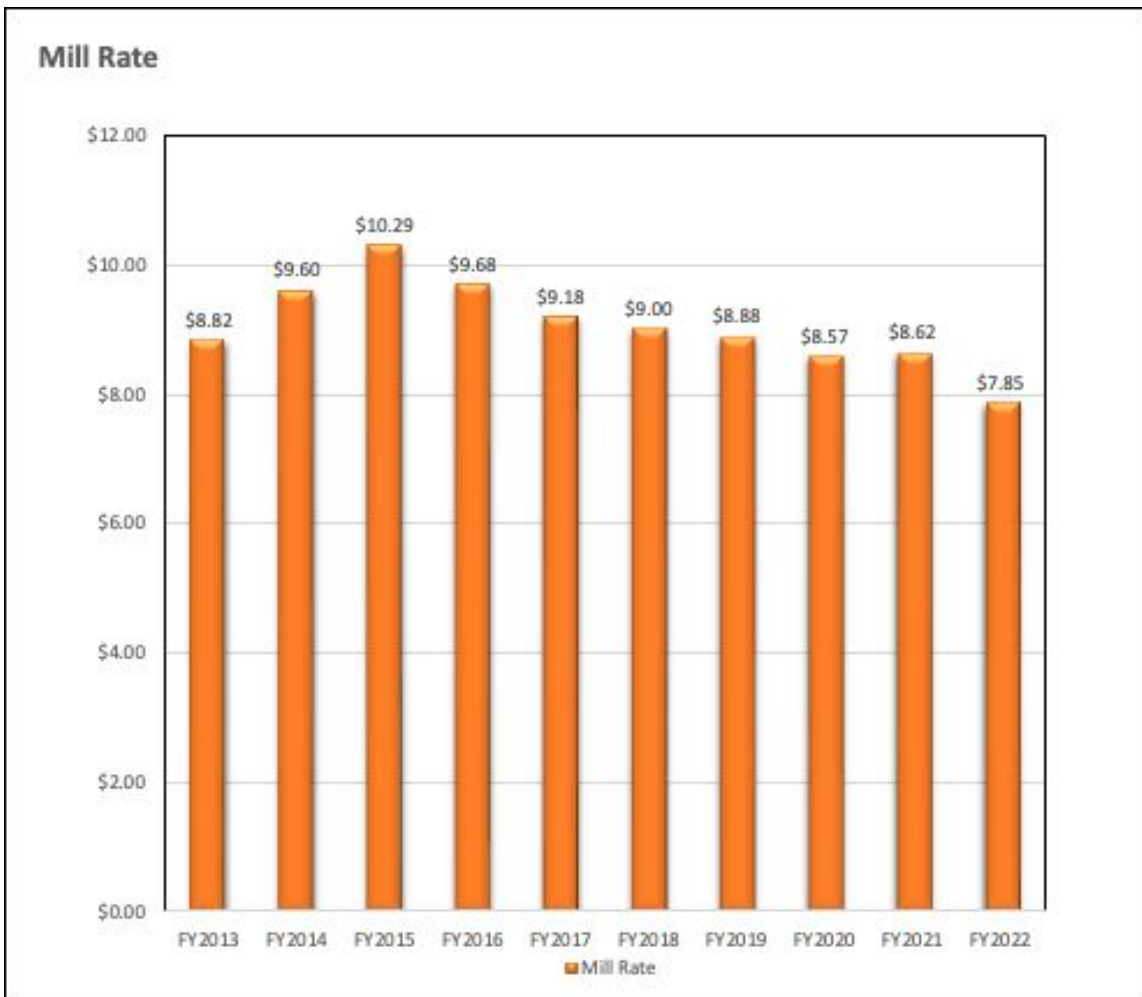
### Purchased Services:

This includes 1) services performed by individuals other than district employees for such things as audit, legal, pupil transportation, student tuition payments, professional development and 2) property-related services such as maintenance projects, utilities, communications, publications, and fuel for buses.



## MILL RATES

Property tax rates, or mill rates, are determined by dividing the total tax levy by the total property value of the district. A district's mill rate can rise or fall independently from the total tax levy. In other words, a district's mill rate can rise even when the total levy decreases and vice versa. The mill rate also represents an average rate. An individual homeowner's rate could be higher or lower than the rates shown below. The table below shows the changes in mill rate each year since 2013.



As a result of the previous operational referendum ending in 21-22, property owners will see a significant decrease in Mill Rate for FY23.

Estimating the impact of the school district’s levy on an individual homeowner can be difficult as there are several factors that can influence the amount of tax an individual homeowner will end up paying on their property.

A decrease or increase in the overall tax levy of a school district does not necessarily translate into a corresponding increase or decrease in an individual’s tax bill. Property taxes are apportioned to individual property owners in the same proportion as a property owner’s property value is to the overall property value of the municipality in which the property is located. In other words, if a parcel of property is 1% of the total value of taxable property within the municipality, then that property owner will pay 1% of the tax levy apportioned to that municipality. If an individual’s property value increases at a faster rate than the other properties in the municipality, or if their property value remains flat while the overall property values decrease, a homeowner could see an increase in taxes even with a lower school district tax levy. The opposite is also true in that a homeowner could see a drop in their tax bill even though the school’s total levy is increasing.

Estimated Mill Rate for FY23: \$4.81

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
General Fund	10,690,224.00	9,960,417.00	7,032,143.96
Referendum Debt Service Fund	0	0	0
Non-Referendum Debt Service Fund	570,760.00	546,603.00	0
Capital Expansion Fund	0	0	0
Community Service Fund	166,135.00	166,000.00	225,000.00
<b>TOTAL SCHOOL LEVY</b>	<b>11,427,119.00</b>	<b>10,673,020.00</b>	<b>7,212,143.96</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>-6.60%</b>	<b>-32.43%</b>

**Budget Publication 2022-23**  
**Required Published Budget Summary Format**

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

<b>GENERAL FUND</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	6,095,562.63	6,442,249.26	8,642,979.50
<b>Ending Fund Balance</b>	<b>6,442,249.26</b>	<b>8,642,979.80</b>	<b>8,642,979.50</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	0	0	0
Local Sources (Source 200)	10,828,966.07	10,257,093.74	7,273,316.16
Inter-district Payments (Source 300 + 400)	7,309,316.22	6,634,951.00	6,281,595.00
Intermediate Sources (Source 500)	210,747.07	337,622.15	144,404.00
State Sources (Source 600)	20,724,038.45	21,985,866.57	21,789,433.00
Federal Sources (Source 700)	1,254,915.13	2,199,022.37	3,642,096.05
All Other Sources (Source 800 + 900)	278,523.36	853,134.73	144,500.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>40,606,506.30</b>	<b>42,267,690.56</b>	<b>39,275,344.21</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	17,213,274.68	17,393,756.13	16,129,608.71
Support Services (Function 200 000)	15,937,959.72	15,875,619.18	16,459,102.20
Non-Program Transactions (Function 400 000)	7,108,585.27	6,797,584.71	6,686,633.30
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>40,259,819.67</b>	<b>40,066,960.02</b>	<b>39,275,344.21</b>

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	1,259,839.48	1,505,448.43	1,537,429.90
<b>Ending Fund Balance</b>	<b>1,511,407.89</b>	<b>1,545,587.06</b>	<b>1,509,134.15</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>7,754,553.71</b>	<b>7,876,668.07</b>	<b>7,791,807.46</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>7,502,985.30</b>	<b>7,836,529.44</b>	<b>7,820,103.21</b>



<b>DEBT SERVICE FUND</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	23,798.41	20,694.75	0
<b>Ending Fund Balance</b>	<b>20,694.75</b>	<b>0</b>	<b>0</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>571,156.18</b>	<b>1,154,560.87</b>	<b>110,925.38</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>574,259.84</b>	<b>1,175,255.62</b>	<b>110,925.38</b>

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	190,839.69	1,990,997.71	1,880,947.65
<b>Ending Fund Balance</b>	<b>1,990,997.71</b>	<b>1,880,947.65</b>	<b>1,156,334.65</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,800,158.02</b>	<b>988.6</b>	<b>275,401.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0</b>	<b>111,038.66</b>	<b>1,000,014.00</b>

<b>FOOD SERVICE FUND</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	162,020.88	307,410.47	535,546.49
<b>Ending Fund Balance</b>	<b>307,410.47</b>	<b>535,546.49</b>	<b>534,387.45</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,205,552.46</b>	<b>1,561,242.72</b>	<b>1,372,418.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,060,162.87</b>	<b>1,333,106.70</b>	<b>1,373,577.04</b>

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	0	24,869.95	10,339.54
<b>Ending Fund Balance</b>	<b>142,819.05</b>	<b>183,860.07</b>	<b>151,395.49</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>175,752.50</b>	<b>184,330.75</b>	<b>184,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>32,933.45</b>	<b>25,340.63</b>	<b>42,944.05</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
Beginning Fund Balance	0	0	0
<b>Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0</b>	<b>0</b>	<b>0</b>

<b>Total Expenditures and Other Financing Uses</b>			
<b>ALL FUNDS</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	49,430,161.13	50,548,231.07	49,622,907.89
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	3,660,904.71	3,535,389.96	4,007,574.56
<b>Refinancing Expenditures (FUND 30)</b>	0	0	0
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>45,769,256.42</b>	<b>47,012,841.11</b>	<b>45,615,333.33</b>
<b>PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>2.72%</b>	<b>-2.97%</b>

<b>PROPOSED PROPERTY TAX LEVY</b>			
<b>FUND</b>	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
General Fund	10,690,224.00	9,960,417.00	7,032,143.96
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<b>TOTAL SCHOOL LEVY</b>	<b>11,427,119.00</b>	<b>10,673,020.00</b>	<b>7,212,143.96</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>-6.60%</b>	<b>-32.43%</b>



# MARK YOUR CALENDARS FOR THE ANNUAL MEETING

**The Merrill Area Public Schools' Annual Meeting  
is Monday, October 24, 2022 at 5:30pm.**

The meeting will be held at the Merrill High School auditorium at 1201 North Sales Street in Merrill.

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#### **VOTER ELIGIBILITY**

- US Citizen
- Age 18 or older on October 24th
- School District Resident at Least 10 Days Prior to Annual Meeting

#### **WHY SHOULD YOU ATTEND THE SCHOOL DISTRICT ANNUAL MEETING?**

- To hear and participate in discussion of the 2022-2023 school district budget
- To help the district formulate educational policy
- To vote on the 2022-2023 school district levy