

FREEDOM AREA SCHOOL DISTRICT

ANNUAL MEETING 2023-2024



**MONDAY, SEPTEMBER 25, 2023
FREEDOM HIGH SCHOOL LECTURE HALL**

THIS BOOKLET CONTAINS SCHOOL DISTRICT INFORMATION FOR PUBLIC REVIEW

Freedom Area School District
Annual Meeting September 25, 2023

Table of Contents

Educational Philosophy/Mission Statement3

Annual Meeting Agenda.....4

Resolutions.....5-6

Annual Meeting Minutes 20227-8

Fund Definitions9

Summary of General Fund Revenues and Expenditures10

What is a School District Fund Balance?11

Fund Balance History12

2023-2024 Budget Publication13

Revenue Limits and Student Enrollment14-15-16

Student Enrollment by Building17

Mill Rate Computation18

Analysis of School District Valuations.....19

Mill Rate comparisons20

Long Term Debt Retirement.....21

Analysis of School District Debt Limits.....21

School Fees 2023-2024.....22

Business Connections23

Other Information

 District Profile.....24-25

District Boundary Map26

Freedom Area School District

***“Excellence is not only our goal;
it is our tradition”***

Educational Philosophy

The Board of Education and Staff of the Freedom Area School District believe that education is a life-long process that does not end when school is left behind. Education is held to be a cooperative effort among school, home, and community which emphasizes learning as a continuing process to help ensure the best educational performance by our students.

We believe our students should learn from the past, meet the challenges of the present and be ready to cope with their future responsibilities in a democratic society.

Mission Statement

The mission of the Freedom Area School District is to develop in our youth a continuing desire to learn. To this end, educational programs which fit the appropriate developmental abilities, needs, and interests of our students will be provided on an equal basis. With this goal in mind, appropriate academic, cognitive, emotional, physical, social and vocational skills will be developed in our students.

NOTICE OF THE ANNUAL MEETING OF THE SCHOOL BOARD
Freedom Area School District
N4021 County Rd. E, Freedom WI 54130-7593 920-788-7944
2023 Annual Meeting & Budget Hearing Agenda
September 25, 2023, 6:00 pm
Freedom High School Lecture Hall

1. Call to Order by President of the School Board.
2. Pledge of Allegiance, Opening Remarks & Introductions: President Tom Harke
3. Elect Chairperson: (May be President of Board of Education)
Appoint duty of keeping official minutes.
4. Approve minutes of Annual Meeting and Budget hearing of September 26, 2022.
5. Presentation and adoption of the Treasurer's Report and Summary for the 2022-2023 school year.
6. Old Business: Consideration of old business from previous meetings.
7. New Business - Resolutions
 - A. *Motion to set salaries for the Board of Education and authorize for payment of their expenses.*
 - B. *Motion to authorize the school board to furnish textbooks at the fees the board designates.
(Fees set at the April regular Board meeting)*
 - C. *Motion to authorize the school board to furnish school lunches at the fees the board designates.
(Fees set at the April regular Board meeting)*
 - D. *Motion to authorize the Board to designate a place of Depository.*
 - E. *Motion to authorize the Board to obtain legal counsel for the school district as necessary.*
 - F. *Motion to authorize the Board to dispose of surplus property.*
 - G. *Motion to provide transportation services for students.*
8. The School District Budget Review for 2023 - 2024 school year.
 - H. *Motion to approve the 2023-2024 Tax Levy*
9. Other New Business
 - I. *Motion authorizing the School Board to set the time and date for the 2024 Annual Meeting.*
10. Motion for Adjournment.

Annual Meeting Resolutions

*State regulations require that a number of resolutions be acted upon each year at the Annual Meeting. Approval of these resolutions gives the School Board the necessary legal authority to operate the school during the coming year.
These resolutions are as follows:*

A. Salaries for School Board Members and Payment of their Expenses

Be It Resolved That the salaries be set for members of the Board of Education as follows:

President	\$2,400	_____
Clerk	\$2,400	_____
All Other Members	\$2,000	_____
Per Special Meeting	\$ 20	_____

B. Textbooks for Students

Be It Resolved That the Board of Education is authorized to furnish textbooks for students attending the Freedom Area School District at the fees the board designates.

Motion by: _____
Second by: _____
Disposition: _____

C. School Lunch Program

Be It Resolved That the Board of Education is authorized to maintain a lunch program for students attending the Freedom Area School District to appropriate funds to be used for that purpose at the fees the Board of Education designates.

Motion by: _____
Second by: _____
Disposition: _____

D. Depository

Be It Resolved That the Board of Education is authorized to designate a place of Depository for the Freedom Area School District.

Motion by: _____
Second by: _____
Disposition: _____

Annual Meeting Resolutions Continued

E. Legal Counsel

Be It Resolved That the Board of Education is authorized to obtain legal counsel for the Freedom Area School District as necessary.

Motion by: _____

Second by: _____

Disposition: _____

F. Sale of Surplus Property

Be It Resolved That the Board of Education is authorized to sell and dispose of any tangible personal property belonging to the Freedom Area School District that is determined by the Board of Education to be no longer needed for school purposes, provided, however, that the maximum aggregate value of such tangible property disposed of during the current school year shall net exceed \$5,000 value as evidenced by an independent appraisal and/or competitive bids.

Motion by: _____

Second by: _____

Disposition: _____

G. Transportation Services

Be It Resolved That the Board of Education is authorized to finance contracts to provide transportation vehicles and services for the students of the Freedom Area School District.

Motion by: _____

Second by: _____

Disposition: _____

H. Adoption of the 2023-2024 Tax Levy

Be It Resolved That there shall be levied upon the taxable property of the Freedom Area School District the sum of **\$7,254,038** General Fund and **\$186,000** for non-referendum debt retirement for a total levy of **\$7,440,038**.

Motion by: _____

Second by: _____

Disposition: _____

I. Time and Date for the 2024 Annual Meeting

Be It Resolved That the Board of Education is authorized in compliance with State Statutes to set the time and date for the Freedom Area School District 2024 Annual Meeting.

Motion by: _____

Second by: _____

Disposition: _____

NOTICE OF THE ANNUAL MEETING OF THE SCHOOL BOARD
Freedom Area School District
N4021 County Rd. E, Freedom WI 54130-7593 920-788-7944
2022 Annual Meeting & Budget Hearing Agenda
September 26, 2022, 6:00 pm
Freedom High School Lecture Hall

1. Call to Order by President of the School Board. - Mr. Tom Harke. In attendance was 3 plus the Board of Education and Administrative Staff.
2. Pledge of Allegiance, Opening Remarks & Introductions: Mr. Tom Harke
Mr. Tom Harke introduced the school board members, administrative staff and presented the annual booklet.
Present: Mr. Tom Harke, Mr. Steve Garvey, Mr. Kevin VerVoort, Mrs. Carolee Baumgart, Mrs. Kim Fenske, Mr. Gary Schumacher
Excused: Mr. Nick VanWychen
3. Mr. Gary Schumacher nominated Mr. Tom Harke as Chairperson. Motion to elect Mr. Tom Harke as Chairperson was made by Mr. Steve Garvey with a second by Mr. Gary Schumacher. Mr. Tom Harke appointed Mrs. Nichole Weyenberg to take official minutes of the meeting.
4. Motion to approve minutes of Annual Meeting and Budget hearing of September 27, 2021 was made by Mrs. Kim Fenske with a second by Mrs. Carolee Baumgart.
5. Presentation and adoption of the Treasurer's Report and Summary for the 2021-2022 school year. - Mr. Steve Garvey presented the Treasurer's Report and Summary. These figures were audited by the District's accounting firm. The summary of all these numbers are on Page 13 of the Annual Meeting Booklet. Treasurer report is available upon request. Motion to approve the Treasurer's Report and Summary for 2021-2022 was made by Mr. Gary Schumacher with a second by Mrs. Kim Fenske.
6. Old Business: None
7. New Business - Resolutions

A. Salaries for School Board Members and Payment of their Expenses: Be it resolved that the salaries be set for members of the Board of Education as follows, staying the same as last year:

President	\$2,400
Clerk	\$2,400
All Other Members	\$2,000
Per Special Meeting	\$20.00

Motion to set salaries for the Board of Education and authorize for payment of their expenses was made by Mrs. Carolee Baumgart with a second by Mr. Gary Schumacher. Motion carried.

B. Textbooks for Students: The Board of Education is authorized to furnish textbooks for students attending the Freedom Area School District at the fees the Board designates. Motion to authorize the Board to furnish textbooks at the fees the Board designated was made by Mr. Jim Garvey with a second by Mr. Kevin VerVoort. Motion carried.

C. School Lunch Program: The Board of Education is authorized to maintain a lunch program for students attending the Freedom Area School District to appropriate funds to be used for that purpose at the fees of the Board of Education designates. Motion to authorize the Board to furnish school lunches at the fees the Board designated was made by Mrs. Carolee Baumgart with a second by Mr. Gary Schumacher. Motion carried.

D. **Depository:** The Board of Education is authorized to designate a place of Depository for the Freedom Area School District. Motion to authorize the Board to designate a place of Depository was made by Mrs. Kim Fenske with a second by Mr. Kevin VerVoort. Motion carried.

E. **Legal Counsel:** The Board of Education is authorized to obtain legal counsel for the Freedom Area School District as necessary: Motion to authorize the Board to obtain legal counsel for the school district as necessary was made by Mr. Gary Schumacher with a second by Mrs. Carolee Baumgart. Motion carried.

F. **Sale of Surplus Property:** The Board of Education is authorized to sell and dispose of any tangible personal property belonging to the Freedom Area School District that is determined by the Board of Education to be no longer needed for school purposes, provided, however, that the maximum aggregate value of such tangible property disposed of during the current school year shall not exceed \$5,000 value as evidenced by an independent appraisal and/or competitive bids. Motion to authorize the Board to dispose of surplus property was made by Mr. Kevin VerVoort with a second by Mr. Gary Schumacher. Motion carried.

G. **Transportation Services:** The Board of Education is authorized to finance contracts to provide transportation vehicles and services for students of the Freedom Area School District. Motion to provide transportation services for students as designated was made by Mrs. Kim Fenske with a second by Mrs. Carolee Baumgart. Motion carried.

8. School District Budget Review for 2022-2023 Freedom Area School District budget. Mrs. Gagnon presented the 2022-2023 budget in detail. She then explained the tax levy and mill rate for 2022-2023. Many of the numbers are estimates and will be finalized at a meeting in late October.

H. **Be it resolved** that there shall be levied upon the taxable property of the Freedom Area School District the sum of \$6,185,069 for the General (10) Fund and \$185,000 for the Non-Referendum Debit (38) Fund retirement for the total levy of \$6,370,069. Motion to approve the 2022-2023 Tax Levy as presented was made by Mrs. Carolee Baumgart with a second by Mrs. Kim Fenske. Motion carried.

9. Other New Business

I. The Board of Education is authorized in compliance with State Statutes to set the time and date for the Freedom Area School District 2023 Annual Meeting. Motion to authorize the School Board to set the time and date for the 2023 Annual Meeting was made by Mr. Gary Schumacher with a second by Mr. Kevin VerVoort. Motion carried.

10. Motion to adjourn at 6:33pm was made by Mr. Jim Garvey with a second by Mr. Kevin VerVoort.

Respectfully submitted,

Mrs. Nichole Weyenberg
Executive Assistant
Freedom Area School District

FUND DEFINITIONS

10 General Fund - This is the largest single fund and encompasses the majority of the operations of the district. The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

21 Special Revenue Trust Fund - This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties. Cash and investment accounts in this fund are required as specified by donors. All student activity accounts are tracked and accounted for in Fund 21. There may be a fund balance in this fund.

23 "TEACH" Fund - Technology for Educational Achievement Program was designed to accelerate the K-12 use of technology, break down the barriers of distance and advance education in the 21st century. Fund 23 will only account for grants received and expended under this program's guidelines. Money for this will come from the state. There may be a fund balance or a deficit in this fund as permitted by the TEACH Board.

27 Special Education Fund - This fund is to be used for all accounting related to Special Education. This includes salaries, fringes, supplies, CESA contracts, and grants related to Special Education. No fund balance or deficit can exist in this fund.

29 Other Special Projects Fund - This fund is used to report the Federal Indian Education funded programs. A fund balance may exist in this fund.

38 Non-Referendum Debt Fund - This fund is used to account for transactions for the repayment of debt issues that were either; not authorized by a school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund.

39 Referendum Approved Debt Service Funds - This fund is used to account for transactions for the repayment of debt issues that were either: authorized by school board resolution before August 12, 1993, or approved by referendum. A fund balance may exist in this fund.

46 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. 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.

49 Capital Projects Fund - This fund is used to account for financial resources involved in the acquisition of capital objects, construction or major capital facilities, or major maintenance projects.

50 Food Service Fund - Used to record all financial transactions related to food service operations. A fund balance may exist in this account.

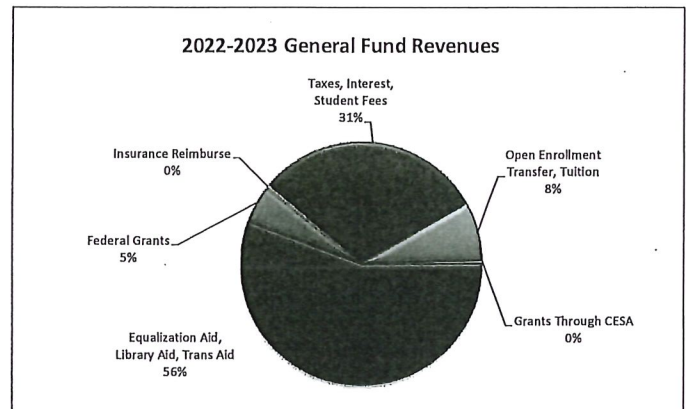
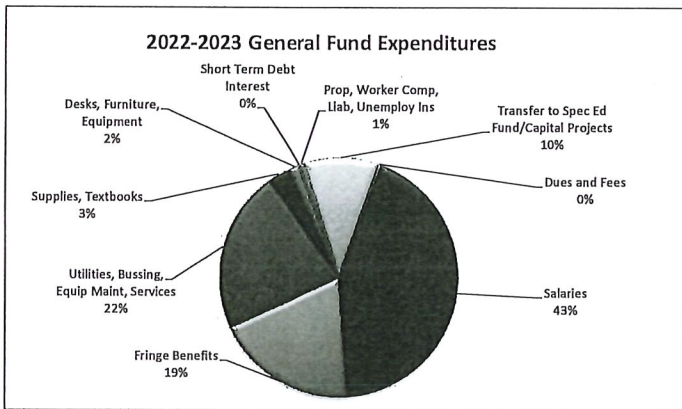
73 Employee Benefit Trust Fund - Used to account for resources held in trust for formally established defined benefit pension plans, defined contribution plans or employee benefit plans. A fund balance may exist in this account.

80 Community Service Fund - Used to account for financial transactions such as adult education, community recreation programs, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community.

99 Package and Cooperative Program Funds - This fund is to be used for all other types of cooperative instructional funds.

**FREEDOM AREA SCHOOL DISTRICT
SUMMARY OF REVENUES AND EXPENDITURES
GENERAL FUND (10) ONLY**

	AUDITED 2013-2014	AUDITED 2014-2015	AUDITED 2015-2016	AUDITED 2016-2017	AUDITED 2017-2018	AUDITED 2018-2019	AUDITED 2019-2020	AUDITED 2020-2021	AUDITED 2021-2022	BUDGETED 2022-2023	AUDITED 2022-2023	BUDGET VS ACTUAL
100 Salaries	7,353,020	7,231,841	7,270,793	7,461,985	7,744,778	8,036,468	8,261,914	8,543,285	8,588,977	9,184,883	9,172,453	99.86%
200 Fringe Benefits	3,647,933	3,713,764	3,748,367	3,732,977	3,902,363	3,954,400	4,016,523	4,072,958	4,033,166	4,076,524	4,088,330	100.29%
300 Utilities, Bussing, Equip Maint, Services	2,601,757	2,698,427	2,984,275	3,089,864	3,175,777	3,404,757	3,679,285	4,052,135	4,467,284	4,292,658	4,650,408	108.33%
400 Supplies, Textbooks	436,363	496,163	529,770	511,072	504,315	511,756	516,728	541,006	508,740	619,312	617,211	99.66%
500 Desks, Furniture, Equipment	240,803	210,919	193,610	160,992	241,078	349,804	184,108	143,898	174,516	280,420	342,409	122.11%
600 Short Term Debt Interest	23,055	22,238	19,864	17,726	17,504	4,492	-	-	-	-	-	0.00%
700 Prop, Worker Comp, Liab, Unemploy Ins	125,858	112,047	109,399	110,595	120,626	122,704	137,678	140,756	131,015	142,536	142,759	100.16%
800 Transfer to Spec Ed Fund/Capital Projects	1,510,802	1,759,441	1,766,502	1,833,883	1,958,919	1,997,649	2,200,238	2,527,208	2,428,740	2,471,413	2,146,153	86.84%
900 Dues and Fees	35,820	53,978	48,977	50,891	42,055	53,139	48,795	38,949	57,859	55,110	54,071	98.11%
TOTAL EXPENDITURES	15,975,411	16,298,819	16,671,557	16,969,985	17,707,415	18,435,167	19,045,269	20,060,197	20,390,296	21,122,856	21,213,794	100.43%
100 Transfers In												
200 Taxes, Interest, Student Fees	5,703,450	5,704,121	5,537,711	5,429,723	5,814,297	6,271,572	6,974,224	7,109,633	6,710,730	6,448,627	6,452,919	100.07%
300 Open Enrollment Transfer, Tuition	712,459	770,015	763,553	1,028,450	1,029,040	1,126,002	1,231,366	1,532,769	1,559,254	1,687,232	1,650,724	97.84%
500 Grants Through CESA	10,934	13,300	11,675	13,528	25,665	11,858	27,703	28,330	36,926	49,200	55,914	113.65%
600 Equalization Aid, Library Aid, Trans Aid	9,424,127	9,693,343	10,195,866	10,525,349	10,592,529	10,876,852	10,649,086	11,165,588	11,526,079	11,696,878	11,743,267	100.40%
700 Federal Grants	289,709	187,668	157,590	137,734	146,399	148,036	189,231	238,708	600,085	942,870	1,038,840	110.18%
900 Insurance Reimburse	19,972	31,251	31,648	12,519	106,861	31,492	29,682	36,881	20,942	106,500	99,094	93.05%
TOTAL REVENUE	16,160,651	16,399,698	16,698,043	17,147,303	17,714,791	18,465,812	19,101,291	20,111,909	20,454,016	20,931,307	21,040,758	100.52%
NET EFFECT ON FUND BALANCE	185,240	100,879	26,486	177,318	7,376	30,645	56,022	51,712	63,720	-191,549	-173,036	0%
FUND BALANCE	2,878,028	2,978,908	3,005,394	3,182,711	3,190,087	3,220,732	3,276,755	3,328,467	3,392,187	3,200,638	3,027,601	16.64%



What is a School District Fund Balance?

Fund Balance is: Assets (What a district owns) less Liabilities (What a district owes). It consists of cash, cash equivalents (i.e. investments), and non-cash components (i.e. taxes receivable, payables).

Fund balance is often confused as cash. However, fund balance IS NOT the equivalent of a person's savings or cash accounts. It IS NOT entirely cash that can be used for any purpose. Financial cash reserves (cash and cash equivalents) are only a portion of fund balance. Individuals need to focus on the cash reserves that school districts need to operate.

For district audit purposes, fund balance is measured on June 30th. This one-time, fund balance "snapshot" will include significant receivables (August tax receivables, grants receivable, and delayed state aid payments). Taxes receivable in August for the prior school year is the largest receivable recorded in the June 30 fund balance.

Why are sufficient cash reserves so important?

A district's financial cash reserves must be adequate to protect the short-term and long-term educational opportunities for that community's children against some type of financial disruption.

Insufficient cash reserves will result in the district borrowing to meet cash flow needs. Borrowing will result in an additional interest expense borne by taxpayers and fewer taxpayer dollars available for needed educational programming. Appropriate financial reserves will result in higher credit ratings that will lower district borrowing costs. Cash reserves are needed for cash flow purposes because:

- Districts receive much of their state aid right before their fiscal year ends as they determine their ending fund balance on June 30th. Some general aid is paid in July but recorded as part of the June 30 fund balance.
- Districts receive no state general aid in August, October, November and May.
- Property taxes begin flowing to school districts six months after the fiscal year has begun. There is no property tax income for districts in the months of July through December.
- School levy credits and first dollar credits are received by school districts after the fiscal year is over. These payments for the previous school year are received in August, but are included in the June 30 fund balance.
- All of the receivables mentioned above cannot be used to pay any bills or make district payroll.

Fund balance provides a way to set money aside for planned and unplanned expenses such as repairs (roof), maintenance (new heating systems etc.), catastrophic (or near catastrophic) events, or major purchases (classroom remodeling, textbooks).

Uncertainty about state and federal funding, as well as the myriad problems posed to school districts in declining enrollment. For the more than 60 percent of Wisconsin school districts currently in declining enrollment, having sufficient cash reserves allows these districts to better manage the decline.

The establishment of sufficient and stable district cash reserves is considered a prudent business practice and demonstrates solid financial planning, sound fiscal management and a strong district fiscal position.

Fund Balance History in the Freedom Area School District

Fiscal Year	June 30 th Fund Balance	Increase or Decrease	Inc or Dec as % of Expenditures	Fiscal Year Expenditures	Fund Balance as % of Expenditures
2003-2004	\$1,214,129.47	\$38,042.99	0.3177%	\$11,973,838.00	10.14%
2004-2005	\$1,209,685.59	-\$4,443.88	-0.0357%	\$12,459,843.00	9.71%
2005-2006	\$1,218,183.77	\$8,498.18	0.0657%	\$12,929,433.00	9.42%
2006-2007	\$1,229,049.61	\$10,865.84	0.0800%	\$13,581,521.00	9.05%
2007-2008	\$1,499,513.66	\$270,464.05	1.9027%	\$14,214,600.00	10.55%
2008-2009	\$1,723,034.27	\$223,520.61	1.5136%	\$14,767,690.00	11.67%
2009-2010	\$1,687,977.43	-\$35,056.84	-0.2234%	\$15,692,782.00	10.76%
2010-2011	\$2,032,126.46	\$344,149.03	2.0823%	\$16,527,679.00	12.30%
2011-2012	\$2,595,519.38	\$563,392.92	3.6937%	\$15,252,907.00	17.02%
2012-2013	\$2,692,788.84	\$97,269.46	0.6116%	\$15,904,890.00	16.93%
2013-2014	\$2,891,224.99	\$198,436.15	1.2432%	\$15,962,215.00	18.11%
2014-2015	\$2,978,200.00	\$100,879.00	0.6189%	\$16,298,819.00	18.27%
2015-2016	\$3,005,392.73	\$27,192.73	0.1631%	\$16,671,557.65	18.02%
2016-2017	\$3,182,709.57	\$177,316.84	1.0449%	\$16,969,986.64	18.75%
2017-2018	\$3,190,085.11	\$7,375.54	0.0416%	\$17,707,415.20	18.01%
2018-2019	\$3,220,730.73	\$30,645.62	0.1662%	\$18,435,166.67	17.47%
2019-2020	\$3,276,753.30	\$56,022.57	0.1709%	\$19,045,269.62	17.21%
2020-2021	\$3,328,465.07	\$51,711.77	0.1578%	\$20,060,197.02	16.59%
2021-2022	\$3,381,921.83	\$53,456.76	0.1606%	\$20,400,559.30	16.57%
2022-2023	\$3,208,885.99	-\$173,035.84	-0.0512%	\$21,213,793.17	15.13%

For 2022-2023 the fund balance took a decrease. This use of fund balance was anticipated when the budget was passed. The amount of the decrease was less than anticipated. Other than this blip, the fund balance in the district has been remaining steady.

One thing having fund balance has helped with is short term borrowing. The district has not needed to short-term borrow to meet operational needs since 2019-2020. It is our goal to manage our funds such that we do not need to short-term borrowing in the future.

The financial advisors for the district feel an adequate fund balance is equal to three to four months of expenditures. The district continuous improvement plan will set a fund balance goal of 20%. This will be worked towards.

**FREEDOM AREA SCHOOL DISTRICT
BUDGET PUBLICATION, 2023-24
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:

GENERAL FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	3,328,465.07	3,381,921.83	3,208,885.99
Ending Fund Balance	3,381,921.83	3,208,885.99	3,208,885.99
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	6,710,729.77	6,452,918.52	7,540,838.00
Inter-district Payments (Source 300 + 400)	1,559,254.00	1,650,724.00	1,976,083.00
Intermediate Sources (Source 500)	36,926.01	55,914.37	37,800.00
State Sources (Source 600)	11,526,079.19	11,743,266.84	11,640,058.00
Federal Sources (Source 700)	600,084.75	1,038,839.58	878,545.00
All Other Sources (Source 800 + 900)	20,942.34	99,094.02	10,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	20,454,016.06	21,040,757.33	22,083,324.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	9,746,179.24	10,214,212.59	10,789,569.00
Support Services (Function 200 000)	5,922,999.08	6,553,189.21	6,424,182.00
Non-Program Transactions (Function 400 000)	4,731,380.98	4,446,391.37	4,869,573.00
TOTAL EXPENDITURES & OTHER FINANCING USES	20,400,559.30	21,213,793.17	22,083,324.00
SPECIAL PROJECTS FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	375,512.80	403,187.56	372,795.59
Ending Fund Balance	403,187.56	372,795.59	372,795.59
REVENUES & OTHER FINANCING SOURCES	3,917,644.71	4,088,720.98	4,090,741.00
EXPENDITURES & OTHER FINANCING USES	3,889,969.95	4,119,112.95	4,090,741.00
DEBT SERVICE FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	18,255.87	15,923.08	11,554.85
Ending Fund Balance	15,923.08	11,554.85	8,465.57
REVENUES & OTHER FINANCING SOURCES	187,117.21	185,131.77	186,310.72
EXPENDITURES & OTHER FINANCING USES	189,450.00	189,500.00	189,400.00
CAPITAL PROJECTS FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	1,983,009.98	2,155,930.53	2,142,229.27
Ending Fund Balance	2,155,930.53	2,142,229.27	1,972,229.27
REVENUES & OTHER FINANCING SOURCES	315,871.55	24,309.63	30,000.00
EXPENDITURES & OTHER FINANCING USES	142,951.00	38,010.89	200,000.00
FOOD SERVICE FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	48,841.67	310,082.59	266,987.02
Ending Fund Balance	310,082.59	266,987.02	231,987.02
REVENUES & OTHER FINANCING SOURCES	778,274.36	551,334.97	506,500.00
EXPENDITURES & OTHER FINANCING USES	517,033.44	594,430.54	541,500.00
COMMUNITY SERVICE FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	149,958.33	170,850.60	136,282.43
Ending Fund Balance	170,850.60	136,282.43	80,932.43
REVENUES & OTHER FINANCING SOURCES	36,971.02	45,398.93	41,500.00
EXPENDITURES & OTHER FINANCING USES	16,078.75	79,967.10	96,850.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
GROSS TOTAL EXPENDITURES -- ALL FUNDS	25,156,042.44	26,234,814.65	27,201,815.00
Interfund Transfers (Source 100) - ALL FUNDS	2,428,739.90	2,146,153.47	2,438,725.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	22,727,302.54	24,088,661.18	24,763,090.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		5.99%	2.80%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
General Fund	6,506,053.00	6,205,327.00	7,254,038.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	187,000.00	185,000.00	186,000.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	0.00	0.00	0.00
TOTAL SCHOOL LEVY	6,693,053.00	6,390,327.00	7,440,038.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-4.52%	16.43%

REVENUE LIMITS AND STUDENT ENROLLMENT

Since 1993, Wisconsin’s school funding laws have restricted the amount of revenue a local school district can raise from the local property tax levy. The revenue limit law allows a school district to make increases based on its student enrollment.

The chart on the following page shows the correlation between the students enrolled and the taxing ability of the district. This chart shows the importance of our student enrollment each year. A chart with historical enrollment is also included. When calculating the revenue limit student enrollment is converted to full time equivalency (FTE’s) versus the head count shown on the chart. The FTE is also adjusted for open enrollment students in and out of the district.

These are 3 year rolling average numbers used as part of the revenue limit formula.

FTE History

2004-2005	1470	
2005-2006	1487	
2006-2007	1510	(4K to 5 days per week)
2007-2008	1547	
2008-2009	1559	
2009-2010	1592	(All day kindergarten began)
2010-2011	1616	
2011-2012	1640	
2012-2013	1627	
2013-2014	1607	
2014-2015	1635	
2015-2016	1657	
2016-2017	1663	
2017-2018	1661	
2018-2019	1635	
2019-2020	1621	
2020-2021	1590	
2021-2022	1570	
2022-2023	1552	
2023-2024	1537	

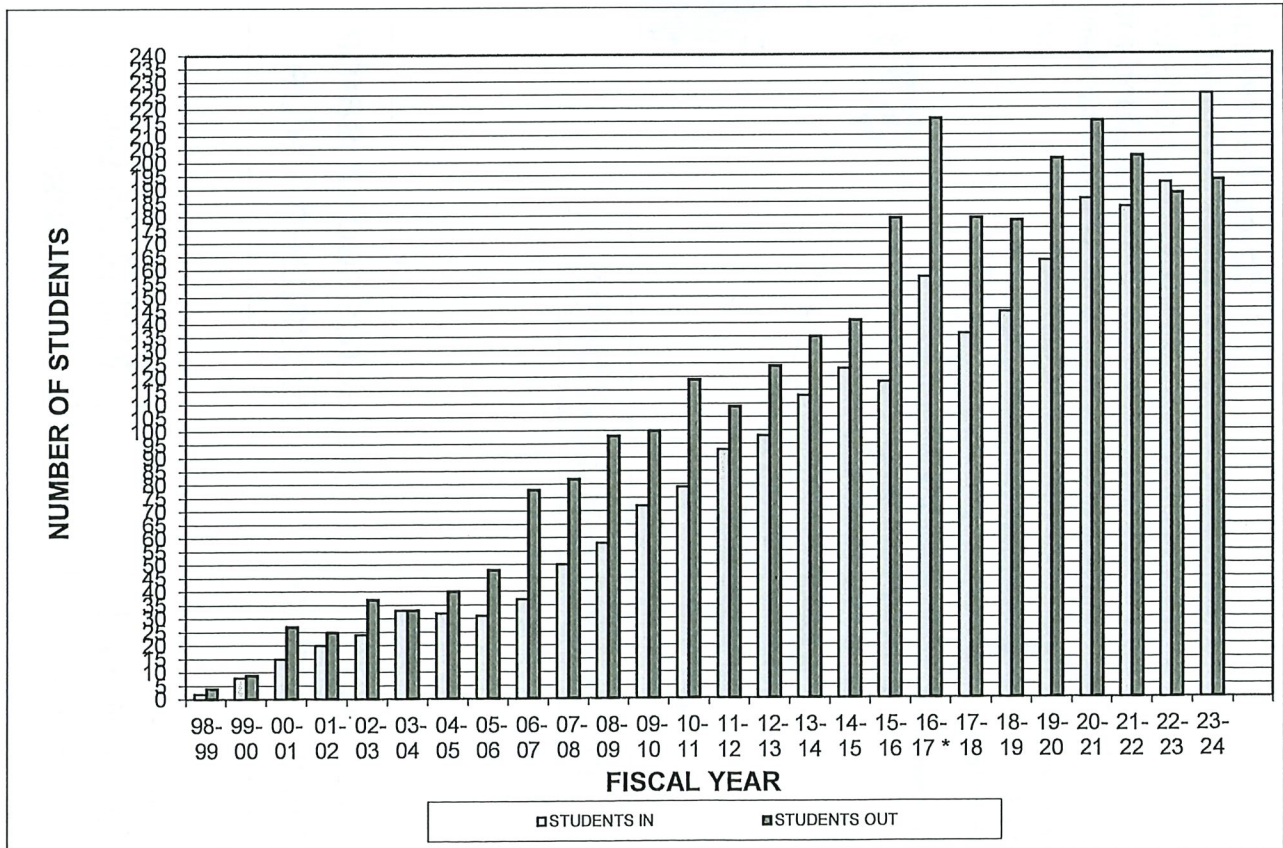
For the 2023-2024 school year, the district’s revenue limit is increasing by \$325 with the additional ability to increase the total by an additional \$542.39. This would bring the 2023-2024 revenue limit to \$11,000 which will now be the state low revenue ceiling.

Allowable Revenue per Student (3-year average)

2022-2023	\$10,132.51
State Revenue Limit Increase	+325.00
State Budget Low Revenue Increase	+543.39
2023-2024	\$11,000.00

The inter-district public school open enrollment program allows parents to apply for their children to attend public school in a school district other than the one in which they reside.

	STUDENTS IN	STUDENTS OUT	COUNT	COST
98-99	2	4	-2	-9,086.00
99-00	8	9	-1	-4,703.00
00-01	15	27	-12	-57,936.00
01-02	20	25	-5	-25,295.00
02-03	24	37	-13	-68,133.00
03-04	33	33	0	0.00
04-05	32	40	-8	-43,968.00
05-06	31	48	-17	-96,594.00
06-07	37	78	-41	-239,645.00
07-08	50	82	-32	-192,224.00
08-09	58	98	-40	-249,000.00
09-10	72	100	-28	-181,944.00
10-11	79	119	-40	-266,600.00
11-12	93	109	-16	-109,872.00
12-13	98	124	-26	-164,710.00
13-14	113	135	-22	-142,670.00
14-15	123	141	-18	-119,430.00
15-16	118	179	-61	-404,979.00
16-17 *	157	216	-59	-398,132.00
17-18	136	179	-43	-303,365.00
18-19	144	178	-34	-250,886.00
19-20	163	201	-38	-280,402.00
20-21	186	215	-29	-235,625.00
21-22	183	202	-19	-154,375.00
22-23	192	188	4	32,896.00
23-24	225	193	32	268,800.00



* Beginning in 16-17 a larger payment was made for special education students. The number here only reflects the amount if they were a regular education student.

Revenue limit is the amount of money that can be collected for the school budget that comes from property tax and state aid. Student Count drives the revenue limit formula. This formula tells the District how much money it can raise between property taxes (locally aided monies) and state aided monies. This flow chart shows the effect of students on the locally aided portion of the formula.

Typically decreases state aid.

Same or Less

STUDENTS



Typically increases state aid.

Increase



No Additional Taxability

More Allowable Taxability

Increase in Equalized Value

Decreased or same Equalized Value

Decreased or same Equalized Value

Mill Rate will Decrease

Mill Rate will Increase

Mill Rate will Decrease

Mill Rate will Increase

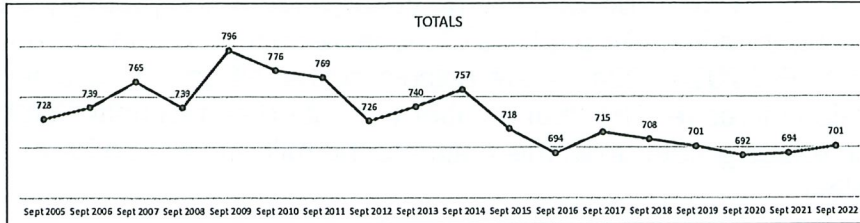
No more spendable dollars to the District.

Amount of spendable dollars to the District will increase.

FREEDOM AREA SCHOOL DISTRICT
ENROLLMENT TRENDS - 3RD FRIDAY COUNT - STUDENTS IN SEATS IN FREEDOM

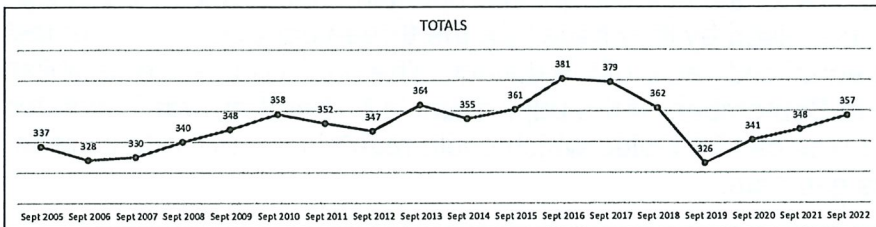
FREEDOM ELEMENTARY SCHOOL
EARLY CHILDHOOD - GRADE 5

GRADE	Sept 2005	Sept 2006	Sept 2007	Sept 2008	Sept 2009	Sept 2010	Sept 2011	Sept 2012	Sept 2013	Sept 2014	Sept 2015	Sept 2016	Sept 2017	Sept 2018	Sept 2019	Sept 2020	Sept 2021	Sept 2022
EC	3	13	11	8	7	6	5	5	4	9	2	3	4	3	4	4	2	2
4K - .6	105	91	101	103	127	85	95	90	93	91	77	89	100	85	81	75	83	73
5K	93	103	98	101	124	131	99	92	100	109	104	88	100	106	95	101	100	98
Grade 1-5	527	532	555	527	538	554	570	539	543	548	535	514	511	514	521	512	509	528
TOTALS	728	739	765	739	796	776	769	726	740	757	718	694	715	708	701	692	694	701



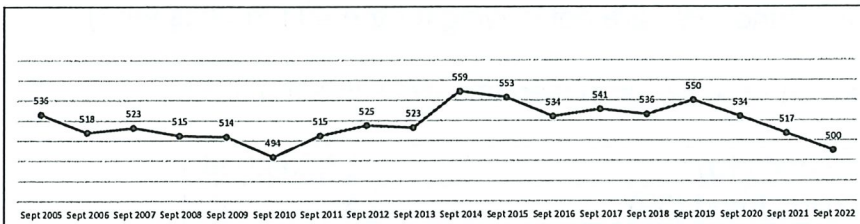
FREEDOM MIDDLE SCHOOL
GRADES 6-8

TOTALS	Sept 2005	Sept 2006	Sept 2007	Sept 2008	Sept 2009	Sept 2010	Sept 2011	Sept 2012	Sept 2013	Sept 2014	Sept 2015	Sept 2016	Sept 2017	Sept 2018	Sept 2019	Sept 2020	Sept 2021	Sept 2022
TOTALS	337	328	330	340	348	358	352	347	364	355	361	381	379	362	326	341	348	357



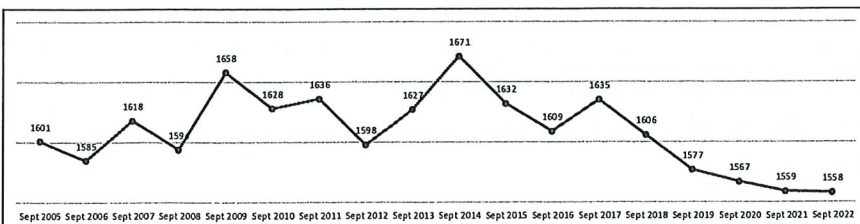
FREEDOM HIGH SCHOOL
GRADES 9-12

TOTALS	Sept 2005	Sept 2006	Sept 2007	Sept 2008	Sept 2009	Sept 2010	Sept 2011	Sept 2012	Sept 2013	Sept 2014	Sept 2015	Sept 2016	Sept 2017	Sept 2018	Sept 2019	Sept 2020	Sept 2021	Sept 2022
TOTALS	536	518	523	515	514	494	515	525	523	559	553	534	541	536	550	534	517	500



FREEDOM AREA SCHOOL DISTRICT TOTAL
ALL STUDENTS

TOTALS	Sept 2005	Sept 2006	Sept 2007	Sept 2008	Sept 2009	Sept 2010	Sept 2011	Sept 2012	Sept 2013	Sept 2014	Sept 2015	Sept 2016	Sept 2017	Sept 2018	Sept 2019	Sept 2020	Sept 2021	Sept 2022
TOTALS	1601	1585	1618	1594	1658	1628	1636	1598	1627	1671	1632	1609	1635	1606	1577	1567	1559	1558



MILL RATE COMPUTATION

Several figures are needed to compute the mill rate. The following will give a definition of each of those followed by an example of this year's mill rate computation. One thing to keep in mind is that all numbers listed here are proposals and estimates. Final adjustments will be made by the Board of Education after all final figures are received in October.

EQUALIZED VALUE – Equalized value is the dollar value of the property that lies within the district boundaries. An analysis of these valuations is shown on the front of this sheet. For 2023-2024 we are calculating based on a 10.0% percent equalized valuation increase. The final number will not be known until October. If the valuation increases greater than this estimate the mill rate will be lower than the estimate below.

TAX LEVY – The tax levy is the total amount of money that is being requested for operations and debt retirement.

The general (10) fund and non-referendum debt (38) fund are limited by the revenue limit calculations that were put into effect in 1993. This is the amount of money that can be raised by levy based on the three-year pupil average; last year's levy and equalized value of the district. The pupil counts are established the third Friday in September. If the pupil count is higher than was estimated, then additional taxes can be levied which could result in the mill rate increasing slightly from this estimate.

The debt service (39) fund is able to raise the amount of money that is needed to support the expenditures in this fund without restriction. (We do not have any 39-fund debt for 2023-2024).

The community service (80) fund is restricted for acceptable usages in the community service fund. (We are not levying for the 80 fund this year).

The following is a chart of the proposed tax levies in each fund.

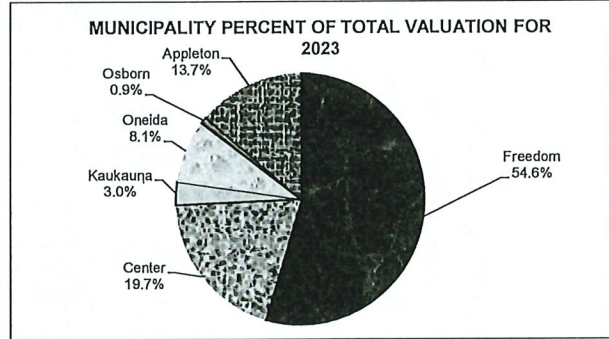
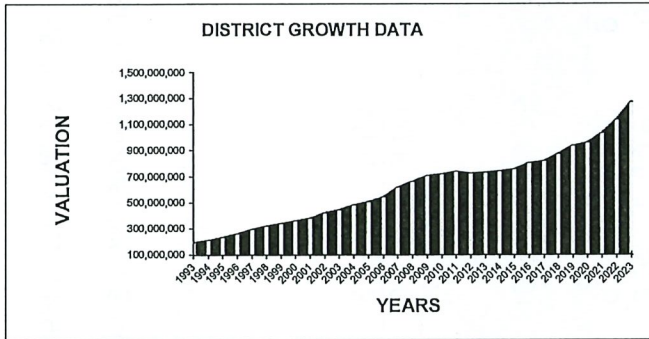
General Fund (10)	\$7,254,038
Debt Service Fund (39)	\$ 0
Non-Referendum Debt Fund (38)	\$ 186,000
Community Service Fund (80)	\$ 0
Total	\$7,440,038

MILL RATE – The mill rate is derived from dividing the Tax Levy by the Equalized Valuation. For 2023-2024 that calculation would be $\$7,440,038 / \$1,388,661,638 = .00535$ which is the rate per \$1,000 of equalized valuation. A property with a valuation of \$100,000 would pay on their tax bill for school purposes \$535.00 ($\$5.35 \times 100 = \535.00).

	Town of Freedom	Town of Center	Town of Kaukauna	Town of Onelda	Town of Osborn	City of Appleton	Total Equalized Value	Percent Change
1993	116,466,800	40,107,465	9,869,813	19,048,260	1,756,255		187,248,593	8.72%
1994	127,567,500	43,964,348	10,558,469	20,535,527	1,872,796		204,498,640	9.21%
1995	140,519,200	48,681,385	11,324,607	22,574,255	2,016,478		225,115,925	10.08%
1996	159,741,500	54,277,283	11,999,667	24,179,575	2,170,185		252,368,210	12.11%
1997	183,152,900	61,156,471	13,045,933	28,375,690	2,754,482		288,485,476	14.31%
1998	198,520,500	67,847,917	13,385,269	31,142,915	3,059,544		313,956,145	8.83%
1999	209,472,100	71,868,975	14,113,900	32,440,635	3,160,360		331,055,970	5.45%
2000	223,254,900	77,928,383	14,579,338	34,265,376	3,583,153		353,611,150	6.81%
2001	238,048,300	78,436,036	14,077,561	37,101,475	3,506,410		371,169,782	4.97%
2002	263,317,800	90,326,841	15,835,356	39,294,986	3,795,236		412,570,219	11.15%
2003	282,879,300	95,786,911	14,392,604	39,512,780	3,868,413		436,440,008	5.79%
2004	302,800,300	104,419,580	18,219,433	42,320,684	4,245,893	2,189,883	474,195,773	8.65%
2005	317,717,200	110,925,203	17,285,585	44,481,875	4,261,848	2,841,204	497,512,915	4.92%
2006	337,754,300	118,242,024	19,558,240	49,343,690	4,546,966	5,933,025	535,378,245	7.61%
2007	371,259,800	140,088,128	19,731,467	51,885,012	5,329,345	22,373,456	610,667,208	14.06%
2008	394,604,600	138,194,383	20,877,778	55,226,055	6,207,449	40,367,305	655,477,570	7.34%
2009	417,404,300	145,804,223	21,911,027	56,931,136	6,640,378	51,928,334	700,619,398	6.89%
2010	423,800,700	144,691,228	22,561,125	55,333,413	6,639,189	58,593,316	711,618,971	1.57%
2011	436,011,300	148,710,271	22,325,725	57,730,816	6,741,651	59,468,313	730,988,076	2.72%
2012	423,601,200	145,951,088	22,557,932	55,554,894	6,739,838	61,639,526	716,044,478	-2.04%
2013	429,024,600	146,032,577	22,073,123	56,139,478	6,916,523	63,278,167	723,464,468	1.04%
2014	434,562,000	146,913,194	23,059,009	56,624,600	7,109,220	64,206,137	732,474,160	1.25%
2015	453,490,100	142,573,941	24,220,591	56,088,844	6,964,133	65,408,194	748,745,803	2.22%
2016	476,909,200	150,582,864	25,155,713	57,493,444	7,125,464	76,813,810	794,080,495	6.05%
2017	475,807,300	154,483,216	25,682,165	61,476,463	7,168,487	84,828,012	809,445,643	1.93%
2018	508,669,700	161,510,834	26,458,537	63,642,019	7,477,757	96,994,744	864,753,591	6.83%
2019	533,827,200	178,798,129	28,125,012	67,915,589	7,403,655	109,314,288	925,383,873	7.01%
2020	540,401,000	183,177,777	29,945,834	70,277,656	7,881,289	117,843,916	949,527,472	2.61%
2021	572,595,100	198,584,053	32,260,780	78,594,868	8,398,928	133,310,187	1,023,743,916	7.82%
2022	629,568,000	221,274,140	33,196,372	85,203,898	9,314,745	147,109,960	1,125,667,115	9.96%
2023	689,638,200	248,396,600	37,384,085	102,503,505	11,409,721	173,087,560	1,262,419,671	12.15%
Change	9.541%	12.257%	12.615%	20.304%	22.491%	17.659%		

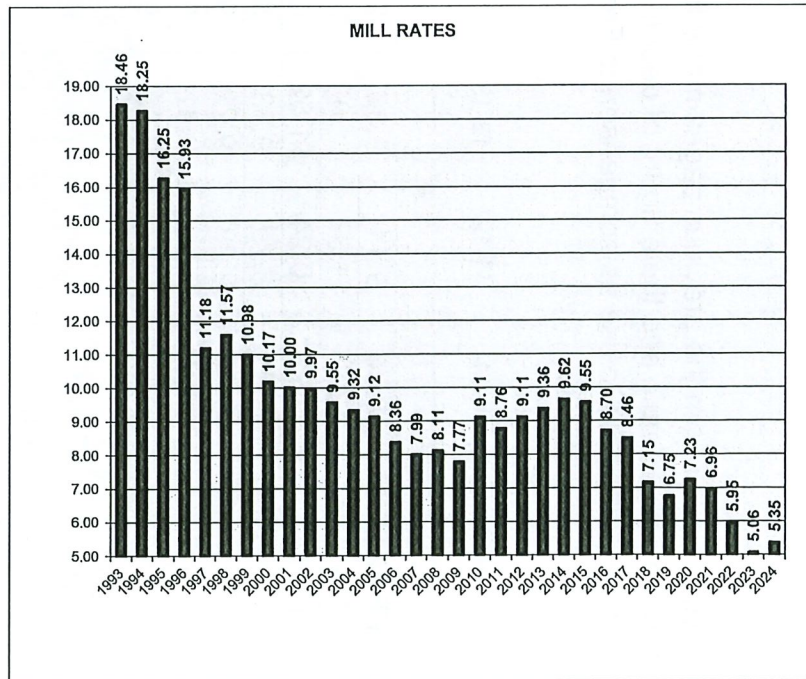
AVERAGE CHANGE

6.71%



ANALYSIS OF SCHOOL DISTRICT MILL RATES

	Mill Rate	Percent Change
1993	18.46	
1994	18.25	-1.14%
1995	16.25	-10.96%
1996	15.93	-1.97%
1997	11.18	-29.82%
1998	11.57	3.49%
1999	10.98	-5.10%
2000	10.17	-7.38%
2001	10.00	-1.67%
2002	9.97	-0.30%
2003	9.55	-4.21%
2004	9.32	-2.41%
2005	9.12	-2.15%
2006	8.36	-8.33%
2007	7.99	-4.43%
2008	8.11	1.50%
2009	7.77	-4.19%
2010	9.11	17.25%
2011	8.76	-3.84%
2012	9.11	4.00%
2013	9.36	2.74%
2014	9.62	2.78%
2015	9.55	-0.73%
2016	8.70	-8.90%
2017	8.46	-2.76%
2018	7.15	-15.48%
2019	6.75	-5.59%
2020	7.23	7.11%
2021	6.96	-3.73%
2022	5.95	-14.51%
2023	5.06	-14.96%



MILL RATE COMPARISONS

As you can tell from the previous pages many things go into generating the mill rate. Every District's mill rate is different based on the revenue limit formula and the amount of debt the District has. The following is a chart of neighboring school districts and their mill rates over the past years to use as comparison to Freedom. It has been sorted from lowest to highest based on the 2022-2023 mill rate.

Name of District	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23
FREEDOM	8.76	9.11	9.36	9.62	9.55	8.70	8.46	7.15	6.75	7.23	6.96	5.95	5.06
De Pere	10.61	11.37	11.00	10.94	10.64	10.82	10.49	9.85	9.54	8.30	6.52	5.83	5.49
Kimberly	9.99	10.24	11.52	10.34	10.13	9.72	9.49	8.34	7.76	7.53	7.52	6.06	5.56
Kaukauna	8.91	8.79	9.33	9.29	9.13	9.13	8.81	9.20	8.70	8.75	8.49	7.04	6.01
Hortonville	9.03	9.23	9.22	9.35	9.70	9.80	9.21	8.42	8.24	8.10	8.10	8.00	6.61
Little Chute	11.31	9.53	9.92	9.59	9.95	10.97	10.47	10.76	9.90	9.58	9.23	7.21	6.70
Appleton	9.09	9.17	9.32	9.40	9.54	9.60	9.06	8.78	8.68	8.32	7.96	7.66	7.10
State Wide Average K-12	9.80	9.88	10.21	10.08	10.26	10.25	9.97	9.79	9.46	9.37	9.22	8.67	7.70
Shiocton	10.75	11.01	11.10	11.78	12.80	10.18	10.65	10.65	9.39	10.23	9.96	9.07	7.71
Seymour	9.00	8.90	9.26	9.33	9.42	9.50	9.40	9.70	9.69	9.90	9.55	8.49	8.26
Wrightstown	9.69	9.84	10.00	10.00	9.89	9.84	9.63	8.38	8.46	8.48	8.85	8.85	8.85

Freedom is the 18th lowest mill rate for the K-12 schools in the state.

Lowest mill rates in the state for 2022-2023 Drummond \$2.33, Gibraltar \$2.98, Northwoods \$3.24

Highest mill rates in the state for 2022-2023 Norris \$45.41, Gresham \$14.52, Goodman-Armstrong \$13.73

**LONG-TERM DEBT RETIREMENT
FUND 39**

The District paid off all Long-Term Debt as of April 1, 2018. No payment or levy are necessary at this time.

**NON-REFERENDUM DEBT RETIREMENT
FUND 38**

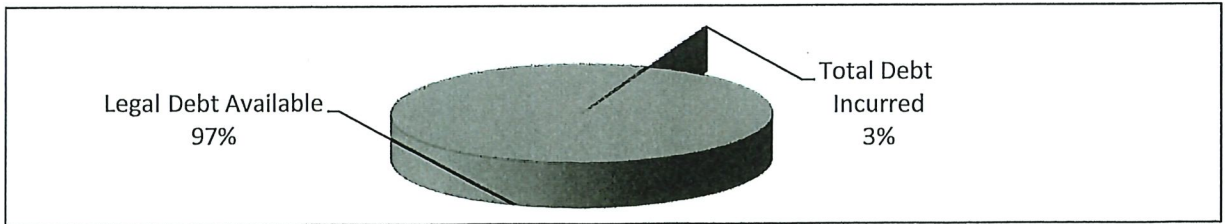
Safety and Security Project
General Obligation Promissory Notes
Money received July 2, 2018

A resolution was approved by the Board of Education to borrow \$1,150,000 to upgrade safety and security. Projects include new entries at the elementary and high school, air conditioning of the field house, redesign and add to elementary parking lot. These bonds are for seven years. See the principal and interest payments below.

Date	Principal	Interest	Total Payment
2024	\$ 175,000.00	\$ 10,900.00	\$ 185,900.00
2025	\$ 185,000.00	\$ 3,700.00	\$ 188,700.00
Totals	\$ 360,000.00	\$ 14,600.00	\$ 374,600.00

ANALYSIS OF SCHOOL DISTRICT DEBT LIMITS

2023 Equalized Valuation	\$ 1,262,419,671.00
10% Debt Capacity	\$ 126,241,967.10
G.O. Outstanding Debt	\$ 360,000.00
Unused Margin of Indebtiness	\$ 125,881,967.10



School Fees 2023-24

Material Fees	13/14	14/15	15/16	16/17	17/18	18/19	19/20	20/21	21/22	22/23	23/24
Early Childhood & 4K	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00	\$30.00
Grades K-5	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00
Grades 6-8	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00	\$45.00
Grades 9-12	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00	\$50.00

School Owned Band Instrument Rental Per Year:

Percussion	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00
Rentals	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00	\$70.00

Technology Fees

Grades K-5	NA	NA	NA	NA	NA	NA	NA	NA	NA	\$ 15.00	\$ 15.00
Grades 6-12	NA	NA	NA	NA	NA	NA	NA	NA	NA	\$ 25.00	\$ 25.00

FASD Athletic Activity Passes:

Student PK-12	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00	\$25.00
Adult	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00	\$35.00
Family Pass	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00	\$100.00

School Lunch Prices

Grades PK-1	\$2.00	\$2.00	\$2.10	\$2.15	\$2.25	\$2.35	\$2.45	\$2.45	\$2.45	\$2.55	\$2.55
Grades 2-5	\$2.00	\$2.10	\$2.20	\$2.25	\$2.35	\$2.45	\$2.55	\$2.55	\$2.55	\$2.65	\$2.65
Grades 6-8	\$2.25	\$2.35	\$2.45	\$2.60	\$2.70	\$2.80	\$2.90	\$2.90	\$2.90	\$3.00	\$3.00
Grades 9-12	\$2.25	\$2.35	\$2.45	\$2.60	\$2.70	\$2.80	\$2.90	\$2.90	\$2.90	\$3.00	\$3.00
Grades 6-12 Breakfast	\$1.15	\$1.15	\$1.15	\$1.15	\$1.15	\$1.25	\$1.35	\$1.35	\$1.35	\$1.35	\$1.35
Adults	\$3.00	\$3.00	\$3.00	\$3.20	\$3.35	\$3.45	\$3.55	\$3.55	\$3.55	\$4.35	\$4.35
Sr. Citizens	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA	NA
Milk PK-5	0.25	0.25	0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.25	\$0.35
Milk 5-12 Ala C	0.25	0.25	0.25	\$0.25	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.30	\$0.35
Milk Break (Grades EC-4K)										\$22.00	\$25.00
Milk Break (Grades K-5)										\$44.00	\$50.00

HS Sports Fee

Per Sport	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00	\$ 40.00
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Student Parking Fee

Per Year	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00	\$ 30.00
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District Business Connections

Busing Transportation – Lamers Bus Lines, Inc. Freedom Terminal

Legal Counsel –Renning, Lewis, & Lacy

Bank Depository – Old National

Financial Counsel – PMA

Audit Firm – Erickson & Associates, S.C.

Educational Support Services – CESA #6 – Oshkosh

Insurance Broker – M3

Health & Dental, LTD, LTC & Life Insurance – WCA /Delta Dental/ The Standard

Property Insurance – EMC

General Liability Insurance – EMC

Policy Development Agency – NEOLA of Wisconsin, Inc.

Environment/Occupational Health & Safety – MacNeil Environmental, Inc.

Electricity – WE Energies

Natural Gas – Symmetry Energy

Appraisal Needs – Kroll, LLC

Freedom Area School District Profile

www.freedomschools.k12.wi.us

The Freedom Area School District, 76 square miles located between Appleton and Green Bay in east-central Outagamie County, serves students from Pre-Kindergarten through Grade twelve. The FASD has two campus locations: Freedom Elementary School located on County Highway E houses PreK through Grade 5. The Middle/High School Campus which also houses the District Office is located at the corner of State Rd 55 and County E and facilitates Grades 6-12.

School Board

The authority of the Freedom Area School District is exercised by the School Board. The Board consists of seven (7) members elected from four (4) areas apportioned by Equalization Valuation with staggered three-year terms. The present members of the Freedom Area School District Board of Education are as follows:

Thomas Harke, President N5200 Deer Run Trail, DePere, WI 54115	788-5256	Town of Oneida
Gary Schumacher, Vice President N2511 Thornapple Lane, Appleton, WI 54913	659-0247	Town of Center
Kevin VerVoort, Clerk W1843 Van Asten Road, Freedom, WI 54130	788-2507	Town of Freedom/Osborn & City of Appleton
Steve Garvey, Treasurer W2079 Teardrop Lane, Kaukauna, WI 54130	419-6186	Town of Freedom/Osborn & City of Appleton
Nick VanWychen W656 Golden Glow Rd, Kaukauna, WI 54130	621-1574	Town of Kaukauna
Kim Fenske N4014 County Road C, Freedom, WI 54913	532-1085	Town of Freedom/Osborn & City of Appleton
Carolee Baumgart W4853 Deer Run Drive, Black Creek, WI 54106	716-1693	Town of Center

The School Board has the authority and duty to make rules for the organization, establish policy and procedure, graduation and government of the schools of the district, enter into agreements with other governmental units, tax for operation and maintenance, engage employees including a District Administrator, and purchase equipment to operate.

Annual Meeting

State law requires that every common school district hold an annual meeting between May 15 and October 31. The school board presents a full itemized written report. The report states all receipts and expenditures of the school district since the last annual meeting, the current cash balance of the school district, the amount necessary to be raised by taxation for the support of the schools in the school district for the ensuing year, and the amount required to pay the principal of any debt due during the ensuing school year. The report also includes a budget summary.

School Board Meetings

Regular meetings are held on the third Monday of each month at 6:30 pm in the District Board Room located on the first floor of the original 1929 High School building. Committee meetings are scheduled prior to the regular meeting. Residents may address the Board at the beginning of the meetings, but no action will be taken on items/issues not on the agenda. To have an item placed on the agenda, call the District Administrator’s office at 788-7944 one week before the meeting. Special meetings are held at the discretion of the School Board.

Official Posting Sites

All School Board meeting agendas are posted at the following sites and meeting minutes are posted on our school district web site: www.freedomschools.k12.wi.us

- | | | |
|----------------------|-------------------------|---------------------------|
| Freedom Town Hall | Freedom High School | |
| Capital Credit Union | Center Town Hall | Freedom Middle School |
| Freedom Foods | Freedom District Office | Freedom Elementary School |

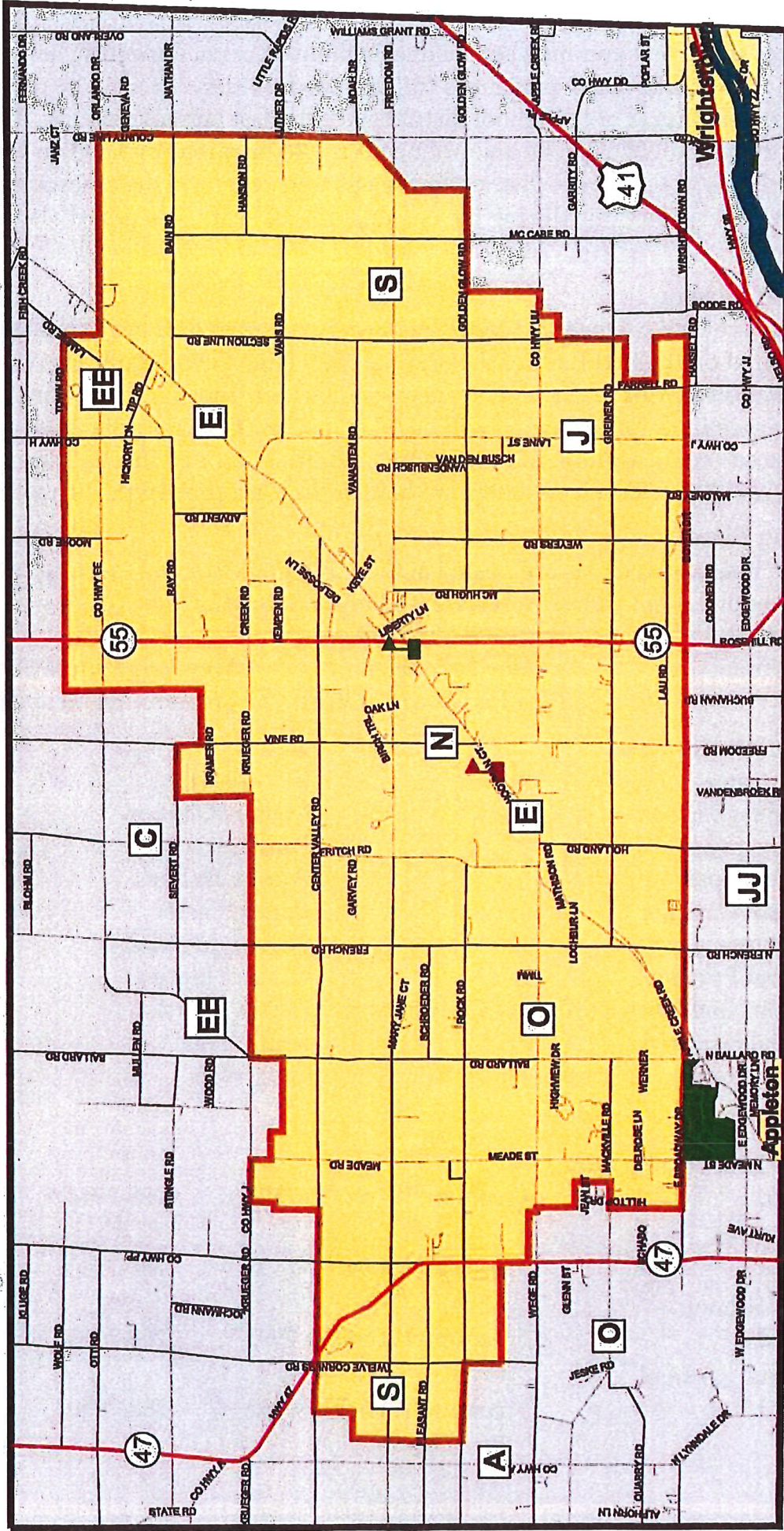
District Administration

- | | |
|------------------------------------------------------|----------------|
| District Administrator | Jill Mussett |
| Director of Business Services | Maggie Gagnon |
| High School Principal | Kurt Erickson |
| 6-12 Associate Principal | Alesha Dobbe |
| Activities/Athletic Director | James Finster |
| Middle School Principal | Gereon Methner |
| Elementary School Principal | Tammy Lipsey |
| FES Associate Principal/District At-Risk Coordinator | Dana Osowski |
| Director of Special Education | Sara Hechel |
| Food Services Director | Greg Weis |



Facilities

- | | | |
|-------------------------------------|------------------------|----------|
| Freedom Area School District Office | | |
| N4021 County Rd E | Freedom, WI 54130-7593 | 788-7944 |
| Freedom High School | | |
| N4021 County Rd E | Freedom, WI 54130-7593 | 788-7940 |
| Freedom Middle School | | |
| N4021 County Rd E | Freedom, WI 54130-7593 | 788-7945 |
| Freedom Elementary School | | |
| N3569 County Rd E | Freedom, WI 54913-9253 | 788-7950 |

Freedom School District



Freedom Schools

-  Freedom Elementary School
-  Freedom Middle/High School