

School District of Hartford Jt. 1

Annual Meeting

2022-23 Proposed Budget

September 13, 2022

Board of Education

Greg Erickson, President

Erin Wilk, Vice President

Louise Schrunk, Treasurer

Ed Behnke, Clerk

Don Pridemore, Director

District Level Administration

Dr. Mark T. Smits, District Administrator

Adam J. Majerus, CPA, Director of Business Services

Alexandra Kenealy, Director of Pupil Services and Special Education

Cheryl Simonson, Director of Curriculum and Instruction



HARTFORD JOINT #1 DISTRICT

Executive Summary

Dear Parents, Guardians, and Community Members,

In this document you will find the budget recommendations of the School District of Hartford Jt. 1 Administrative Team and Board of Education for the 2022-23 school and fiscal year. It includes projections for revenues and expenditures, which will be sufficient to carry out the educational objectives for the upcoming school year. These recommendations have been formulated through the efforts of many to meet the unique needs of our students, the community, and the State of Wisconsin.

The School District of Hartford Jt. 1 proposed budget for 2022-23 has been prepared in accordance with District policy and State of Wisconsin requirements as set forth in Wisconsin statute and the Department of Public Instruction (DPI).

Budgeting in a public school district is always a challenging process. The Board of Education adopts a preliminary budget in June each year before the start of the July 1st fiscal year. The electorate approves an updated preliminary budget at the Annual Meeting in September and the Board adopts a final budget in October once the student count is complete and all of the state factors are set. Because the District adopts the budget nearly four months into a 12-month fiscal year, the projections are based on historical data and best practice and are developed to be as accurate as possible based on the information available at the time crucial decisions are made.

Our District remains a fiscally conservative district that provides excellent value to our students, families, community, taxpayers, and business stakeholders. Overall our District was scored as meeting expectations on the most recently released DPI School District Report card. Our faculty, administrators, professional staff, and support staff are focused on making the student achievement gains necessary to return our entire District to exceeding or significantly exceeding expectations. With your help and the support of the Hartford community, we will achieve that goal and make sure every Hartford Jt. 1 student is positioned for success in school, in their eventual career, and in life.

Warmest regards,

Dr. Mark T. Smits, District Administrator
Adam J. Majerus, Director of Business Services

ANNUAL MEETING

School District of Hartford Jt. 1

Tuesday, September 13, 2022 6:00 PM

District Administrative Office

402 W. Sumner St. Hartford, WI 53027

The Board of Education of the School District of Hartford Jt. 1 will hold their Budget Hearing and Annual Meeting on the evening of Tuesday, September 13, 2022, at the District Administrative Office, 402 W. Sumner St. beginning at 6:00 p.m.

ORDER OF BUSINESS FOR THE ANNUAL MEETING

A. CALL MEETING TO ORDER

B. OPENING

1. Election of Chairperson
2. Appointment or election of a secretary for the meeting

C. **Proceedings**

1. Reading of the proceedings of the Annual Meeting held on September 28, 2021. (Reading of the proceedings may be waived on a motion to that effect.)

D. TREASURER'S REPORT AND AUDIT SUMMARY

E. PRESENTATION OF BUDGET AND HEARING

F. ACTION

1. Resolutions
 - 1 – Adoption of the Tax Levy
 - #2 – Authorization for Short Term Borrowing
 - #3 – Authorization for Salaries of Board Members
 - #4 – Authorization for Prosecution or Defense of any Legal Action
 - #5 – Authorization to allow the School Board to set the date and time for the next Annual Meeting

G. ADJOURNMENT

Minutes from September 28, 2021 Annual Meeting

PROCEEDINGS of the SCHOOL DISTRICT OF HARTFORD JT. 1 – September 28, 2021

The annual meeting and budget hearing of the School District of Hartford Jt. 1 was called to order by President Greg Erickson at 6:00 PM on September 28, 2021 in the Board meeting room of the Administration Building with approximately twenty (20) electors in attendance.

Board members present: Greg Erickson, President; Don Pridemore, Vice President; Erin Wilk, Clerk; Ed Behnke, Treasurer and Andy Hughes, Director. Others present were Dr. Mark Smits, District Administrator; Adam Majerus, Director of Business Services; and members of the administrative team.

The floor was opened for nominations for chairperson of the meeting. Adam Majerus nominated Doan Bui. Tina Pridemore nominated Frank Alvarez. Doan Bui was elected chairperson by majority vote.

The chairperson appointed Amy Hoffmann as recording secretary for the meeting. Doug Carroll moved Erin Wilk seconded to waive the reading of the proceedings of the September 15, 2020 annual meeting. All yes. Motion carried.

Mr. Majerus, Director of Business Services, shared the treasurer's report.

Mr. Majerus gave a budget presentation for the 2021-2022 fiscal year with a combined fund total levy of \$10,612,383. The chairperson opened the floor for questions and discussion.

The chairperson called for approval of the resolutions.

Motion by Andy Hughes and seconded by Erin Wilk to adopt Resolution No. 1:

BE IT RESOLVED by the electors of the School District of Hartford Jt1, pursuant to Section 120.10(8) of the Wisconsin Statutes, that the tax levy for the 2021-2022 school year shall be set at \$8,252,383 for the General Fund(10), \$200,000 for the Non-Referendum Debt Service Fund(38), \$1,890,000 for the Referendum Debt Service Fund, and \$270,000 for the Community Service Fund for a combined fund total levy of \$10,612,383

Motion to adopt Resolution No. 1 unanimously carried.

Motion by Don Pridemore and seconded by Erin Wilk to adopt Resolution No. 2:

BE IT RESOLVED by the electors of the School District of Hartford Jt1, that the School Board of said District be and is hereby authorized to borrow money for immediate expenses of maintaining the schools of the District under Section 67.12(8) and (8a) of the Statutes.

Motion to adopt Resolution No. 2 unanimously carried.

Motion by Joe Viste and seconded by Adam Majerus to adopt Resolution No. 3:

BE IT RESOLVED by the electors of the School District of Hartford Jt1, pursuant to Section 120.10(14) of the Wisconsin Statutes, that the School Board be, and is hereby authorized to set the annual salaries for the members of the Board of Education at \$2,950 for the president, \$2,250 for other officers and directors.

Motion to adopt Resolution No. 3 unanimously carried.

Motion by Andy Hughes and seconded by Don Pridemore to adopt Resolution No. 4:

BE IT RESOLVED by the electors of the School District of Hartford Jt1, that the School Board be, and is hereby authorized to provide for the prosecution or defense of any legal action or proceeding in which this District is or may be interested.

Motion to adopt Resolution No. 4 unanimously carried.

Motion by Erin Wilk and seconded by Andy Hughes to adopt Resolution No. 5:

BE IT RESOLVED by the electors of the School District of Hartford Jt1, pursuant to Section 120.08(1)(a) of the Wisconsin Statutes, that the School Board of said District be and is hereby authorized to set the date and time of the next annual meeting.

Motion to adopt Resolution No. 5 unanimously carried.

There being no other business, the chairperson called for a motion to adjourn the meeting.

Greg Erickson moved Erin Wilk seconded to adjourn the 2021 Annual Meeting & Budget Hearing. Motion unanimously carried. The annual meeting was adjourned at 6:41 PM.

2022-23 Annual Meeting Resolutions

RESOLUTION NO. 1

BE IT RESOLVED by the electors of the School District of Hartford Jt. 1, pursuant to Section 120.10(8) of the Wisconsin Statutes, that the tax levy for the **2022-2023** school year shall be set at **\$8,603,898** for the General Fund (10), **\$270,000** for the Non-Referendum Debt Service Fund (38), **\$1,200,000** for the Referendum Debt Service Fund (39), and **\$250,000** for the Community Service Fund (80) for a combined fund total levy of **\$10,323,898**.

Informational Note: *This is the proposed levy amount. Once the final state aid and property valuations are known (by October 15th), the Board of Education will adopt the adjusted levy amount during the formal Board Meeting in October 2022.*

RESOLUTION NO. 2

BE IT RESOLVED by the electors of the School District of Hartford Jt. 1, that the School Board of said District be and is hereby authorized to borrow money for immediate expenses of maintaining the schools of the District under Section 67.12(8) and (8a) of the Statutes.

RESOLUTION NO. 3

BE IT RESOLVED by the electors of the School District of Hartford Jt. 1, pursuant to Section 120.10(4) of the Wisconsin Statutes, that the School Board be, and is hereby authorized to set the annual salaries for the members of the Board of Education at **\$3,090** for the president, **\$2,360** for other officers and directors.

RESOLUTION NO. 4

BE IT RESOLVED by the electors of the School District of Hartford Jt. 1, that the School Board be, and is hereby authorized to provide for the prosecution or defense of any legal action or proceeding in which this District is or may be interested.

RESOLUTION NO. 5

BE IT RESOLVED by the electors of the School District of Hartford Jt. 1, pursuant to Section 120.08(1)(a) of the Wisconsin Statutes, that the School Board of said District be and is hereby authorized to set the date and time of the next annual meeting.

2022-23 Budget Development Calendar

October 2021

- Certify final 2021-22 tax levy and adopt final version of the 2021-2022 Original Budget

November 2021

- District-wide facilities and technology requests developed for summer 2022

January 2022

- 2022-23 Enrollment projection developed following 2nd Friday Count in January
- 2022-23 Consumer Price Index (CPI) is finalized for salary negotiations

February 2022 (normally in March)

- Board of Education takes actions to renew teacher contracts, administrative contracts, and professional staff contracts
- Board of Education takes formal action on Summer 2022 facilities package

March – June 2022

- Board of Education takes formal action on Summer 2022 technology package
- Spending deadline for non-essential 2021-22 expenditures
- Contract renewals for certain curriculum, facilities, technology, library and other contracted services are approved

April 2022

- Board of Education reviewed Health Insurance program updates
- Board of Education adopted Health Insurance renewal with Waukesha Area Schools Health Cooperative

May 2022

- Board of Education takes formal action on 2022-23 property, casualty and other insurance renewals

June 2022

- Board of Education adopts 2022-23 Preliminary Budget
- State of Wisconsin budget typically adopted in odd numbered years, officially signed into law in early July

July 2022

- July 1st Department of Public Instruction Issues Preliminary 2022-23 State Equalization Aid Estimate

July - August 2022

- Independent auditors conduct the 2021-22 fiscal year audit (begins last week of July)
- Business office verifies 2022-23 staffing and updates Skyward financial budget to reflect changes in staffing
- State of Wisconsin Department of Revenue releases updated equalized values

September 2022

- Third Friday Count for enrollment/revenue limit purposes
- Equalized property valuation for the District is finalized by DPI/DOR
- District conducts the annual meeting/budget hearing on September 13, 2022

October 2022

- State of Wisconsin certifies 2022-23 final State Equalization Aid October 15, 2022
- Board of Education adopts the final Original Budget and 2022-23 tax levy on October 25, 2022

November 2022

- Final property tax levies sent to municipalities

December 2022

- Board of Education reviews 2021-22 audit report

Major Sources of Revenue and Assumptions

Each year, our budget is made up of various funding sources from the Federal, State, and Local levels. The major components of each are listed below. Typically, federal funding is the smallest of the three main areas of the budget. State funding and local funding are the biggest two pieces and are dependent on the District's ratio of equalized property value (tax base) to the number of students (membership) that reside within the District.

Federal Funding

Title 1 and Title 2 Funding

Flow Through and Early Childhood Flow Through Funding

Medicaid Funding

ESSER Funding (ESSER I claimed in 2020-22, ESSER II claimed in 2021-22, ESSER III will be claimed in 2022-24)

State Funding

State Equalization Aid

Achievement Gap Reduction (AGR) funding

State Categorical Aid

Specific Categorical Aids

Local Funding

Local Property Taxes

Net Open Enrollment Revenue In from Other Districts

Student Fees

Revenue Assumptions Made

1. The overall School District revenue is dependent on students measured in full time equivalents (FTEs). 2022-2023 student FTEs are projected to be lower than 2021-22. Since we are in a slightly declining enrollment position looking at the last three years of data, our revenue is stabilized to some degree due to a revenue limit exemption granted for this condition. However, when enrollment increases, revenue will not necessarily increase, the exemption will just get smaller, so it is imperative that the District protect its resources for shifts like this.
2. The total equalized value of all the taxable real estate property in the District has increased nearly 14%, from \$2.055 Billion in 2021 to \$2.335 Billion estimated for 2022, but fortunately the State's equalized property value increase was substantially the same. When the two figures don't change in unison, there can be swings in aid. The District receives state aid based on equalized value and sets its local tax levy based on the its equalized value.
3. Districts were allowed to increase their revenue limit in previous years by \$179 per pupil. The current state budget does not allow for changes to the revenue limit, nor does it increase the \$742 categorical aid per pupil. The district's preliminary budget reflects these freezes.
4. The general equalization aid is projected to increase, based on current figures provided by the state. Those figures will be finalized in October before the final budget is approved by the Board of Education.
5. Overall, the District's 2021-2022 levy for Debt (Funds 38 and 39) will be less than the previous year by \$620,000. The levy for the Community Service Fund (80) is projected to be slightly less than the previous year.
6. All of the ESSER I and ESSER II funds were claimed by 6/30/2022 to reimburse the District for previous allowable expenditures made for technology hardware and software for virtual learning, professional development and supplies and equipment to provide a safer health environment. Some ESSER III funds, \$403,000 of \$1,309,146, were claimed in 2021-22 because there were applicable expenditures. It is expected that another \$450,000 of the ESSER III funds will be claimed in 2022-23.

Calculating the “Revenue Limit” for Hartford Jt. 1

There are several main components used to calculate the Revenue Limit annually for each public school district within Wisconsin. The limits are based on several variables which include:

School Year Membership FTE - For our District, we had 1,886 student FTE in 2020-2021, 1,799 in 2021-2022, and have projected 1,765 student FTE in 2022-2023. District funding is based on the three-year FTE average of the current and two preceding school/financial years.

Summer School Membership FTE - For our District, we had 16 student FTE in 2020-2021, 28 student FTE in 2021-2022, and have projected 30 student FTE in 2022-2023. For revenue limit purposes, the District gets funded for 40% of the three-year average of summer school membership.

Revenue Limit Funding per Student - Hartford Jt. 1 will receive \$10,213.87 per student in 2022-2023, which is flat from prior year. This number was “locked in” over 20 years ago during the 1993-95 State of Wisconsin Budget and higher spending districts have maintained a higher spending authority and lower spending districts have been held to a lower spending authority.

Our 2022-2023 Revenue Limit without exemptions is projected at \$19,314,434.

There also are revenue limit exemptions based on several factors:

Hold Harmless Exemption - Districts who have a smaller revenue limit before exemptions than previous year.

Declining Enrollment Exemption - Districts who have a smaller three-year average than the previous year.

Non-Recurring Operational Referendum - Districts who have received voter approval for additional spending.

Energy Efficiency/Performance Contracting - Districts who implemented a Board Approved Act 28/32 project.

If the District has fewer students in 2022-2023 than projected at the time of the 3rd Friday count in September, the District would receive an increase in the declining enrollment exemption, which helps keep our revenue stable for FY 2022-2023.

Historical Adjustments in Per Student Funding Based on the State of Wisconsin Budget

RL – Revenue Limit Increase PP – Per Pupil Aid Increase

2017-18	\$0.00 RL, \$200.00 PP	2018-19	\$0.00, RL, \$204.00 PP	2019-20	\$175.00 RL, \$88.00 PP
2020-21	\$179.00 RL, \$0.00 PP	2021-22	\$0.00 RL, \$0.00 PP	2022-23	\$0.00 RL, \$0.00 PP

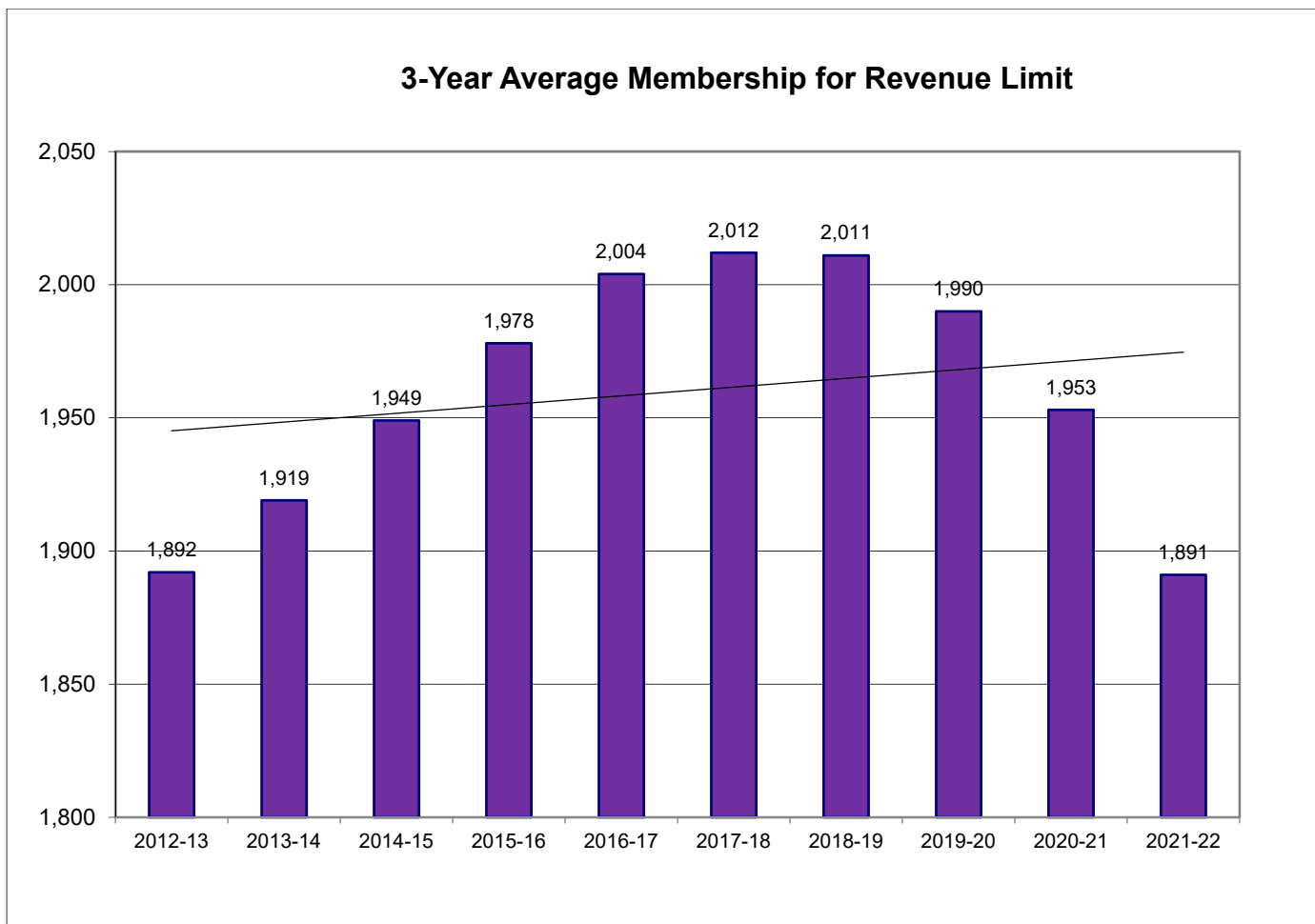
Projected 22-23 Washington County Revenue Limit Authority (Per Student)

Erin	\$10,207.53	Germantown	\$10,495.80
Hartford UHS	\$11,527.68	HARTFORD JT. 1	\$10,213.87
Herman-Neosho-Rubicon	\$12,225.40	Holy Hill	\$10,250.89
Kewaskum	\$10,000.83	Slinger	\$10,000.00
West Bend	\$10,005.95		

Revenue Limit and Projecting the District's Budget

The District has had a consistent enrollment growth trend since the 2000-01 school year, but there has been a recent dip in enrollment. Many of the school districts in the county have had dips in recent enrollment numbers as well. Washington County population overall has decreased recently and its leadership is concerned about the trends and the overall impacts to the County. The District's largest class sizes are in the middle school, but as those classes move onto the high school, they will be replaced with smaller classes.

The three-year rolling average for revenue limit purposes is intended to "smooth" the high years and low years to provide more flexibility for school districts to adjust to changes in revenue limit. In the event that the three-year average itself decreases, the state provides a "declining enrollment exemption" and a "hold harmless exemption" for one year to help a district better plan for the reductions necessary to balance the budget.



Expenditures and Spending Assumptions

1. Personnel costs are the largest costs for the School District. For perspective, here is a breakdown of the District's staff:

52 District Administration		196 School Employees	
Superintendent	1	Principals	3
Program Directors	4	Assistant Principals	1
Admin Assistants	6	Dean of Students/CC	2
Accountant	1	ELA/CC CMS	1
Technology	4	Licensed Instructional Staff	116
Maintenance/Custodial	8	(Includes Psychs/Counselors, not Super Subs)	
Food Service	14	Licensed Long-Term Subs Instructional Staff	10
Food Service Secretary	1	Instructional Assistants/Aides	51
Instructional Coaches	2	(Includes Health Room)	
EL Coordinator	1	School Office & LMC Secretaries	12
Crossing Guards	4		
Board Members	5	30 Temporary/Seasonal	
Substitute Caller	1	Summer workers	30

Total salaries and benefits for District employees in 2021-22 were approximately \$16.5 Million. This does not include the contracted services obtained from providers such as the CESAs (instructional services), TASC (night custodial), GoRiteway (transportation) and several others. Board approved salary increases for the 2022-23 school year were approximately 4.7% and health insurance premiums increased 3.0%.

2. Transportation costs in 2022-23 are budgeted to be higher because of automatic contract increases.
3. Maintenance and custodial costs are not expected to increase. The District had some larger, more expensive projects in the summer of 2022 and currently there are not as many large projects planned.
4. The levy for Fund 38 debt service is intentionally less than what are the required payments are in order to spend down some of the debt service fund balance. Conversely, the levy for Fund 39 debt services is intentionally more than the required payments. Those funds will eventually will be spent on future debt payments.
5. Any General Fund surplus for the 2022-23 fiscal year will be contributed to the Capital Improvement Trust Fund 46 in order to maximize state aid in the following year.

2022-23 Property Tax Impact

<u>Tax Levy/Proposed Tax Levy</u>	<u>2021-22</u>	<u>2022-23</u>
<i>General Fund (10)</i>	\$ 8,781,281	\$ 8,603,898
<i>Non-Referendum Debt (38)</i>	\$ 266,336	\$ 270,000
<i>Referendum Debt (39)</i>	\$ 1,580,000	\$ 1,200,000
<i>Community Service Fund (80)</i>	\$ 270,000	\$ 250,000
Total Levy	\$ 10,897,617	\$ 10,323,898

The District anticipates the Mill Rate (Tax Rate) will fall from \$5.30 (per \$1,000) in 2021-22 to \$4.42 (per \$1,000) in 2022-23, mainly due to the significant increase in the District's taxable property value. Please note: Individual tax bills may vary based on the municipal reassessments /individual property modifications.

7 Year Property Tax Levy History

	<u>Total Levy</u>	<u>Mill Rate</u>	<u>Student FTE</u>	<u>New Construction Value</u>
2014-2015	\$ 9,508,676	\$ 6.52	1,949	
2015-2016	\$ 9,459,953	\$ 6.52	1,978	
2016-2017	\$ 9,730,801	\$ 6.27	2,004	\$ 25,678,120 (per the City of Hartford)
2017-2018	\$ 9,788,739	\$ 5.99	2,012	\$ 19,233,176 (per the City of Hartford)
2018-2019	\$ 10,117,911	\$ 5.76	2,011	\$ 24,000,000 (per the City of Hartford)
2019-2020	\$ 10,411,302	\$ 5.65	1,990	\$ 35,000,000 (per the City of Hartford)
2020-2021	\$ 10,684,218	\$ 5.60	1,953	\$ 49,000,000 (per the City of Hartford)
2021-2022	\$ 10,897,617	\$ 5.30	1,891	\$ 34,000,000 (per the City of Hartford)
2022-2023	\$ 10,323,898	\$ 4.42	1,827	Information available in October

Other Budget Notes

The School District of Hartford Joint 1 is in good shape financially as we prepare for the second year of the 2021-23 biennial State of Wisconsin Budget. The District's budget includes updated enrollment projections for 2022-23 and includes the changes made in revenue limit per student, per pupil categorical aid and the special education funding percentage.

Hartford Jt. 1 has worked very hard since the adoption of Act 10 in 2011 to use proactive budgeting and best practices, and as a result, we are again positioned for a balanced budget and reduction in property taxes. Our major cost drivers which include salaries, health insurance, utilities, and transportation costs are all stable as a result of leadership provided by Dr. Smits and the Board of Education. As has been our practice over the past five years, we have established salary increases for professional teaching staff, support staff, administrative assistants, and administrators for 2022-23 bringing a high level of professionalism to the relationship between the Board of Education and professional teaching staff. From a fiscal basis, this also provides cost-certainty which greatly helps in the budgeting process.

This will be the twelfth year that our District has leveraged the purchasing power of the Waukesha Area Schools Health Cooperative. Through partnership with ten regional districts, we are able to leverage the buying power of a larger district of 10,000 students and over 1,000 employees. This leverage has allowed us to achieve cost stability while retaining high quality benefits. The cooperative has solicited bids on a regular basis and has made carrier switches in the

past to ensure that we are maximizing the value our taxpayers, students, and staff each get for every dollar spent by the District. As bus transportation also is a significant piece of our budget, we have also worked to achieve stability for these costs. We have locked in rate increases until June 2025 and our negotiated contract language ensures that we recoup dollars saved should fuel prices fall below a certain threshold.

We have been proactive in preparing for the dips and valleys in school funding by designating a certain portion of our budget for “one time” costs each year. Historically, a significant majority of our budget went to ongoing operational costs (salaries and benefits) which left us in a difficult position to react to funding changes. Post-Act 10, we’ve been able to make strategic investments in Fund 73, in Fund 46, in pre-paying debt, and in facilities projects which have provided us budget flexibility to ensure sustainable funding is in place for our professional teaching staff and academic offerings.

This spring, the District made inflationary adjustments to the sixth version of our merit-based compensation model for professional staff. The model, which now includes a base starting salary of \$42,375 for new teaching hires, provides opportunities for advancement for our high performing staff while also ensuring that the model is affordable and sustainable within our budget and for our community. This model ensures that we remain competitive with regional districts for high performing staff while also ensuring that our raises and spending on staff compensation are sustainable and achievable within our existing budget.

A significant variable in preparing a 3 to 5-year budget projection is the potential impact of local private schools entering the voucher program. Current state law would not drain resources from our current operational budget to pay for the Hartford Jt. 1 residents who choose to enter the voucher program, however, there would be a potential property tax impact as additional monies would need to be levied that would be then transferred to the voucher school of attendance for those Hartford Jt. 1 residents.

St. Kilian Catholic School and Peace Lutheran School both currently participate in the Wisconsin Parental Choice Program (WPCP). State Law gives Hartford Jt. 1 a revenue limit exemption for the taxpayer dollars sent to St. Kilian and Peace Lutheran for the education of school choice students. The District does not lose any budget dollars, nor gain any budget dollars in this process. We are simply the conduit from which state aids and property taxes flow to the private schools. The District levies additional property taxes in the first year that a student attending uses a voucher, and in subsequent years, additional state equalization aid would mitigate the impact of that student’s voucher on the local property tax levy.

On a related note, District expenditures include spending for our local private schools. In addition to serving nearly 2,000 Hartford Jt. 1 resident students, we also provide transportation, special education, Title services, and Food Service to approximately 350 (K4-8 level) students attending private schools in our School (St. Kilian’s and Peace Lutheran), or outside our District (St. Frances Cabrini and St. Augustine). Hartford Jt. 1 does not receive additional funding for private school students (on a per pupil basis under the revenue limit). We also provide technology services to the Herman-Neosho-Rubicon School District and Erin School Districts.

In 2016, a comprehensive study was completed by an engineering firm to determine what our District’s investment would need to be in the next 30 years to maintain our current facilities. The District has made annual contributions to the Fund 46 Capital Improvement Trust and eventually the investment proceeds from the Trust will fund the annual mid-size facilities project budget.

BUDGET ADOPTION 2022-23*			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	5,569,766.25	5,923,827.77	7,456,733.05
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	719,225.52	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	5,204,602.25	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	5,923,827.77	7,456,733.05	7,456,733.05
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
<i>Local Sources</i>			
210 Taxes	8,462,119.05	8,782,232.18	8,603,898.00
240 Payments for Services	6,648.50	20,945.50	15,000.00
260 Non-Capital Sales	1,677.82	1,705.96	0.00
270 School Activity Income	0.00	0.00	0.00
280 Interest on Investments	6,114.75	10,333.80	30,000.00
290 Other Revenue, Local Sources	135,383.74	177,369.86	120,000.00
Subtotal Local Sources	8,611,943.86	8,992,587.30	8,768,898.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	669,546.53	581,928.00	540,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	669,546.53	581,928.00	540,000.00
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	5,740.00	9,140.10	6,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	5,740.00	9,140.10	6,000.00
<i>State Sources</i>			
610 State Aid – Categorical	111,384.00	105,219.00	100,000.00
620 State Aid – General	11,802,898.00	12,180,790.00	11,778,845.00
630 DPI Special Project Grants	47,908.50	47,892.50	46,000.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	526,832.16	483,215.89	460,000.00
660 Other State Revenue Through Local Units	14,651.26	14,919.53	14,000.00
690 Other Revenue	1,512,081.05	1,468,799.70	1,420,634.00
Subtotal State Sources	14,015,754.97	14,300,836.62	13,819,479.00

BUDGET ADOPTION 2022-23*

	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	183,032.74	1,231,023.32	500,000.00
750 IASA Grants	174,218.25	201,982.46	180,000.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	83,865.50	376,942.42	80,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	441,116.49	1,809,948.20	760,000.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	556,180.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	556,180.00	0.00
Other Revenues			
960 Adjustments	29,465.70	21,231.00	20,000.00
970 Refund of Disbursement	1,803.82	4,224.00	0.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	2,309.81	652.88	0.00
Subtotal Other Revenues	33,579.33	26,107.88	20,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	23,777,681.18	26,276,728.10	23,914,377.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	9,559,487.40	9,500,170.97	10,000,000.00
120 000 Regular Curriculum	454,567.22	254,961.26	265,000.00
130 000 Vocational Curriculum	110,311.12	140,620.31	150,000.00
140 000 Physical Curriculum	5,228.39	4,581.12	5,000.00
160 000 Co-Curricular Activities	12,971.19	18,350.50	20,000.00
170 000 Other Special Needs	932.03	0.00	0.00
Subtotal Instruction	10,143,497.35	9,918,684.16	10,440,000.00
Support Sources			
210 000 Pupil Services	264,051.77	217,856.42	230,000.00
220 000 Instructional Staff Services	1,034,849.77	1,156,605.78	1,100,000.00
230 000 General Administration	698,892.48	714,487.85	750,000.00
240 000 School Building Administration	858,000.55	881,226.25	925,000.00
250 000 Business Administration	2,478,967.31	2,984,904.54	3,000,000.00
260 000 Central Services	55,841.66	61,014.57	65,000.00
270 000 Insurance & Judgments	203,293.49	194,017.60	230,000.00
280 000 Debt Services	24,400.16	32,503.87	32,000.00
290 000 Other Support Services	191,428.34	502,074.48	450,000.00
Subtotal Support Sources	5,809,725.53	6,744,691.36	6,782,000.00
Non-Program Transactions			
410 000 Inter-fund Transfers	3,775,916.14	4,479,626.70	3,192,377.00
430 000 Instructional Service Payments	3,671,774.80	3,580,040.60	3,500,000.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	22,705.84	20,780.00	0.00
Subtotal Non-Program Transactions	7,470,396.78	8,080,447.30	6,692,377.00
TOTAL EXPENDITURES & OTHER FINANCING USES	23,423,619.66	24,743,822.82	23,914,377.00

BUDGET ADOPTION 2022-23*

	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	51,478.06	147,664.73	154,810.48
900 000 Ending Fund Balance	147,664.73	154,810.48	154,810.48
REVENUES & OTHER FINANCING SOURCES	110,781.80	49,198.65	45,000.00
100 000 Instruction	14,595.13	42,052.90	45,000.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	14,595.13	42,052.90	45,000.00

	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
SPECIAL EDUCATION FUND (FUND 27)			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	1,925,916.14	2,179,626.70	2,427,000.00
<i>Local Sources</i>			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	1,414.88	2,791.21	3,000.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	1,414.88	2,791.21	3,000.00
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	18,189.64	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	18,189.64	0.00	0.00
<i>State Sources</i>			
610 State Aid -- Categorical	827,764.00	817,366.00	750,000.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00
Subtotal State Sources	827,764.00	817,366.00	750,000.00

BUDGET ADOPTION 2022-23*

	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	468,965.56	536,209.40	430,000.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	101,406.67	125,389.04	125,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	570,372.23	661,598.44	555,000.00
Other Financing Sources			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	3,343,656.89	3,661,382.35	3,735,000.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	2,438,947.04	2,674,028.34	2,800,000.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	2,438,947.04	2,674,028.34	2,800,000.00
Support Sources			
210 000 Pupil Services	364,873.42	499,869.20	450,000.00
220 000 Instructional Staff Services	356,491.57	337,266.79	350,000.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	101,125.53	111,205.60	100,000.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	6,504.70	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	822,490.52	954,846.29	900,000.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	82,219.33	32,507.72	35,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	82,219.33	32,507.72	35,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,343,656.89	3,661,382.35	3,735,000.00

BUDGET ADOPTION 2022-23*

	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	2,167,490.25	2,427,847.50	2,907,157.67
900 000 ENDING FUND BALANCES	2,427,847.50	2,907,157.67	3,095,157.67
TOTAL REVENUES & OTHER FINANCING SOURCES	1,954,819.75	1,931,487.67	1,470,000.00
281 000 Long-Term Capital Debt	1,694,462.50	1,452,177.50	1,282,000.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,694,462.50	1,452,177.50	1,282,000.00
842 000 INDEBTEDNESS, END OF YEAR	8,535,000.00	7,430,000.00	6,385,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	6,132,858.62	7,160,712.88	9,000,842.13
900 000 Ending Fund Balance	7,160,712.88	9,000,842.13	9,993,219.13
TOTAL REVENUES & OTHER FINANCING SOURCES	1,705,067.62	2,306,250.99	992,377.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	677,213.36	466,121.74	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	677,213.36	466,121.74	0.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	55,377.90	182,364.52	599,705.61
900 000 ENDING FUND BALANCE	182,364.52	599,705.61	449,705.61
TOTAL REVENUES & OTHER FINANCING SOURCES	1,053,853.82	1,264,502.25	750,000.00
200 000 Support Services	926,867.20	847,161.16	900,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	926,867.20	847,161.16	900,000.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	298,747.24	338,293.00	388,474.43
900 000 ENDING FUND BALANCE	338,293.00	388,474.43	388,474.43
TOTAL REVENUES & OTHER FINANCING SOURCES	310,094.00	270,000.00	250,000.00
200 000 Support Services	202,688.65	156,801.91	180,000.00
300 000 Community Services	67,859.59	63,016.66	70,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	270,548.24	219,818.57	250,000.00

Treasurer's Report

General Fund (10)	6/30/2021	6/30/2022	Change
Assets	\$ 9,181,738	\$ 11,516,190	\$ 2,334,453
Liabilities	\$ 3,257,910	\$ 4,059,457	\$ 801,547
Fund Balance	\$ 5,923,828	\$ 7,456,733	\$ 1,532,905
Special Revenue (21)			
Assets	\$ 147,665	\$ 154,810	\$ 7,145
Liabilities	\$ -	\$ -	\$ -
Fund Balance	\$ 147,665	\$ 154,810	\$ 7,145
Special Education (27)			
Assets	\$ 275,899	\$ 289,731	\$ -
Liabilities	\$ 275,899	\$ 289,731	\$ -
Debt Service (38)			
Assets	\$ 850,778	\$ 688,279	\$ (162,499)
Fund Balance	\$ 850,778	\$ 688,279	\$ (162,499)
Debt Service (39)			
Assets	\$ 1,577,070	\$ 2,265,349	\$ 688,279
Fund Balance	\$ 1,577,070	\$ 2,265,349	\$ 688,279
Capital Projects (46)			
Assets	\$ 6,694,967	\$ 9,000,321	\$ 2,305,354
Fund Balance	\$ 6,694,967	\$ 9,000,321	\$ 2,305,354
Capital Projects (49)			
Assets	\$ 465,745	\$ 521	\$ (465,224)
Fund Balance	\$ 465,745	\$ 521	\$ (465,224)
Food Service (50)			
Assets	\$ 269,121	\$ 727,783	\$ 458,662
Liabilities	\$ 86,756	\$ 128,077	\$ 41,321
Fund Balance	\$ 182,365	\$ 599,706	\$ 417,341
Community Service (80)			
Assets	\$ 354,862	\$ 437,545	\$ 82,683
Liabilities	\$ 16,569	\$ 49,071	\$ 32,502
Fund Balance	\$ 338,293	\$ 388,474	\$ 50,181

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	McKinstry		
Performance Contract Length (years)	10 Years		
Total Project Cost (including financing)	\$ 5,360,400		
Total Project Payback Period	19.04 Years		
Years of Debt Payments	2017-2026		
Remaining Useful Life of the Facility	25 years		
Prior Year Resolution Expense Amount	Fiscal Year	2022	\$ 273,450
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2022	\$ 262,843
Utility Savings applied in Prior Year to Debt	Fiscal Year	2022	\$ 9,302
Sum of reported Utility Savings to be applied to Debt			\$ 352,453
		Savings Reported for 2022	
Specific Energy Efficiency Measure or Products	Project Cost Including	Utility Cost Savings	Non-Utility Cost Savings
Central Middle School Mechanical Upgrades	\$ 2,362,947	\$ 145,874	\$ 3,372,079
Rossman Elementary School Mechanical Upgrades	\$ 2,844,662	\$ 193,271	\$ 4,059,500
Lincoln Elementary School Mechanical Upgrades	\$ 152,791	\$ 13,308	\$ 157,259
Entire Energy Efficiency Project Totals	\$ 5,360,400	\$ 352,453	\$ 7,588,838

Community Service Fund (Fund 80) Summary

The Community Service Fund (80) is established by the School District of Hartford in order to provide certain community-based services outside of normal instruction.

2021-22 Community Service Fund Expenses

Actual 2021-22 Revenues: \$ 270,000

Actual 2021-22 Expenses: \$ 219,819

2022-23 Community Service Fund Expenses

Budgeted 2022-23 Revenues: \$ 250,000

Budgeted 2022-23 Expenses \$ 250,000

2022-23 Expenses for these programs include:

- Lincoln Community Coordinator Position (0.50 FTE)
- Rossman Community Coordinator Position (0.50 FTE)
- Central Community Coordinator Position (0.50 FTE)
- ELL Community Coordinator Position (0.50 FTE)
- School Police Liaison Officer Position (1.00 FTE)

Effective for the 2018-19 School Year, the Board of Education established five new positions (approx. 3 FTE) to serve the community. These positions include three community coordinator positions which serve Rossman, Lincoln, Central, St. Kilian, and Peace Lutheran schools, as well as homeschooled students. Established was a community police liaison officer which serves each of the schools mentioned above and a District ELL/Community Coordinator which provides services to Hartford Jt. 1 Schools, Parochial Schools, and homeschooled students.

Position descriptions detailing the responsibilities of these staff members establishing their role as “community” personnel versus school day-based personnel can be provided upon request.

The anticipated positions and expenses for FY 2022-23 are anticipated to approximate the 2021-22 fiscal year.

Questions can be directed to:

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