



Annual Meeting & Budget Hearing

October 9th 2023
JR./SR. High School Library
7:00 p.m.

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Mission Statement:

The Hustisford School District is committed to empowering all students to learn the skills, acquire the knowledge, and develop the attitudes necessary for them to reach their full potential as citizens who can meet the challenges of a changing global society.

Executive Summary

Dear Parents, Guardians, and Community Members,

In this document you will find the budget recommendations of the Hustisford School District Administrative Team and Board of Education for the 2023-24 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 Hustisford School District proposed budget for 2023-24 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 school district is always a challenging process. We adopt an initial budget in June each year before the start of the July 1st fiscal year. We approve the preliminary budget at our annual meeting in the middle of October, before adopting a final budget at the end of October once all of the state factors and student counts are known. Because we adopt the budget nearly four months into a 12-month fiscal year, our 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, high performing district that provides excellent value to our students, families, community, taxpayers, and business stakeholders.

Pertinent Information for the Hustisford School District

<u>School Board Members</u>	<u>Position</u>	<u>Area</u>	<u>Term Expires</u>
John Bohonek	President	Rural	2025
Kevin Muche	Vice President	At-Large	2025
Steven Weinheimer	Treasurer	Rural	2026
Tracy Malterer	Clerk	Rural	2024
David Strysick	Member	Village	2024
Brian Thimm	Member	Village	2026
Jamie Kulkee	Member	Rural	2026

Board of Education Committees

Buildings and Grounds

John Bohonek, Chair
Kevin Muche

Curriculum, Instruction, & Technology

Brian Thimm, Chair
Steven Weinheimer

Business & Finance

Steve Weinheimer, Chair
Jamie Kulkee

Policy & Personnel

Tracy Malterer, Chair
David Strysick

Administration/Exempt Staff

Heather Cramer
Jessica Holtz
Heather Cramer
Clint Bushey
Dena Serwe
Fred Miller

District Administrator
District Financial Manager
Principal, Elementary School
Principal, High-Middle School
Director of Special Education
Director of Technology

School Depositories

Hustisford State Bank
P.O. Box 306
Hustisford, WI 53034

Local Government Investment Pool
P.O. Box 7871
Madison, WI 53707

School Attorney

Buelow, Vetter, Buikema, Olson, & Vliet
20855 Watertown Road
Suite 200
Waukesha, WI 53186

School Auditors

Huberty & Associates., S.C.
37 N Pioneer Rd
Fond du Lac, WI 54935

Hustisford School District

2023 BUDGET HEARING and ANNUAL SCHOOL DISTRICT MEETING AGENDA

October 09, 2023 - 7:00 p.m.

- I. Call meeting to order (Board President)
 - II. Elect Annual Meeting Chairperson (motion)
 - III. Approval of Agenda (motion)
 - IV. Approval of Minutes from the 2022 Annual Meeting of October 10, 2022 (motion)
 - V. Presentation and Approval of Treasurer's Report (motion)
 - VI. District Administrator's Report
 - VII. Presentation of 2023-24 Budget – Hearing on the Budget
 - A. Purpose: Section 65.90(4) of the Wisconsin State Statutes requires that “any resident or taxpayer of the governmental unit shall have an opportunity to be heard” at the budget hearing. The Board of Education of the Hustisford School District encourages input from the public, and will consider recommendations from the meeting as any necessary modifications in the proposed budget are made by the Board of Education prior to the 3rd Monday in October. The approval of a final budget resolution is expected to take place at the scheduled Board meeting on October 16, 2023.
 - VIII. RESOLUTIONS as Necessary for the Operation of the School District (motions for each)
 - A. Adoption of the Tax Levy (ss 120.10{8})
 - B. Salaries of School Board Members (ss 120.10{3})
 - C. Authorization to Provide Reimbursement of Expenses for School Board Members (ss 120.10{4})
 - D. Authorization to Provide Free Textbooks for Students (ss 120.10{15})
 - E. Authorization to Dispose of Personal Property (ss 120.10{12})
 - F. Authorization for the School Board to Furnish a School Lunch Program (ss 120.10{16})
 - G. Authorization for the School Board to Retain Legal Counsel (ss 120.10{14})
 - H. Authorization for the School Board to Borrow Money to meet Operational Expenses
(ss 67.12{8}{a}1)
 - I. Authorization to Expend from Capital Expansion Fund (Fund 41) in the Case of Emergency
(ss 120.10{10m})
 - J. Authorization to Expend from Community Education Fund (Fund 80) for Operating Expenses
(ss 120.13{19})
 - K. Authorization for the School Board to Set the Time and Date for the 2024 Annual Meeting
(ss 120.08{4})
 - IX. Other New Business as may properly come before the Annual Meeting
- Adjourn (motion)

ANNUAL MEETING MINUTES – HUSTISFORD SCHOOL DISTRICT

Monday, October 10, 2022 – 7:00 p.m. – Jr./Sr. High School Library

The meeting was called to order at 7:00 p.m. by Board President, John Bohonek

Dave Strysick nominated Glen Falkenthal to serve as the Chairperson of the 2022 Annual Meeting. Kevin Muche seconded the nomination.

Glen Falkenthal introduced the members of the Board of Education and the District Administration to the public. Present were Dave Strysick, Kevin Muche, Tracy Malterer, Steve Weinheimer, John Bohonek, and Lisa Bosse. Brian Thimm was absent. A motion was made by Sylvia Hinrichs and seconded by Steve Weinheimer to approve the Annual Meeting Agenda as published. Motion carried unanimously by voice vote.

A motion was made by John Bohonek and seconded by Sylvia Hinrichs to approve the Annual Meeting minutes from the 2021 Annual Meeting on October 11, 2021. Motion carried unanimously by voice vote.

Jessica Holtz, District Director of Financial Services, presented the Treasurer's Report.

A motion was made by Kevin Muche and seconded by Steve Weinheimer to approve the Treasurer's Report for the 2021-2022 school year as presented. Motion carried unanimously by voice vote.

Mrs. Heather Cramer presented the 2022-2023 District Administrator's Report.

Jessica Holtz, presented the 2022-2023 Hustisford School District Budget Report.

2022 ANNUAL MEETING RESOLUTIONS

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

A. ADOPTION OF THE TAX LEVY

BE IT RESOLVED that there shall be levied upon the taxable property of the Hustisford School District the sum of \$2,668,961.00 for the purpose of defraying the costs of operation and maintenance of the public schools, \$57,197.00 for non-referendum debt service retirement, and \$45,100.00 for community education for a total levy of \$2,771,258.00. A motion was made by Sylvia Hinrichs and seconded by Karen Kuehl to approve the adoption of the tax levy as presented. Motion approved unanimously by voice vote.

B. SALARIES FOR SCHOOL BOARD MEMBERS

BE IT RESOLVED that the salaries be set for members of the Board of Education as follows:

Board President and Clerk	.....	\$50.00/mtg.
Vice President and Others	.....	\$45.00/mtg.
Chairperson of Standing Committees	.....	\$50.00/mtg.
Other Standing Committee Members	.....	\$45.00/mtg.
CESA 6 Representative	.....	\$50.00/mtg.
Board President Annual Stipend	.....	\$400.00/year

A motion was made by Dave Strysick and seconded by Sylvia Hinrichs to approve the resolution as presented. Motion approved unanimously by voice vote.

C. REIMBURSEMENT FOR SCHOOL BOARD MEMBER EXPENSES

BE IT RESOLVED that payment of actual and necessary expenses of School Board members who travel in the performance of their duties be reimbursed and that the mileage rate be set according to I.R.S. standards. A motion was made by Steve Weinheimer and seconded by Sylvia Hinrichs to approve the resolution as presented. Motion approved unanimously by voice vote.

D. FREE TEXTBOOKS FOR STUDENTS

BE IT RESOLVED that the School Board is authorized to furnish free textbooks to students who attend the Hustisford Public Schools. A motion was made by John Bohonek and seconded by Tracy Malterer to approve the resolution as presented. Motion approved unanimously by voice vote.

E. SALE OF PERSONAL PROPERTY

BE IT RESOLVED that the School Board be authorized to sell any and all personal property belonging to and not needed by the Hustisford School District. A motion was made by Steve Weinheimer and seconded by Kevin Muche to approve the resolution as presented. Motion approved unanimously by voice vote.

F. SCHOOL LUNCH PROGRAM

BE IT RESOLVED that the Board of Education is authorized to furnish school lunch to the pupils of the Hustisford School District and to appropriate funds for that purpose. A motion was made by Dave Stryck and seconded by Sylvia Hinrichs to approve the resolution as presented. Motion approved unanimously by voice vote.

G. LEGAL COUNSEL

BE IT RESOLVED that the School Board be authorized to retain and pay legal counsel as deemed appropriate by the Board.

A motion was made by Karen Kuehl and seconded by Sylvia Hinrichs to approve the resolution as presented. Motion approved unanimously by voice vote.

H. OPERATIONAL BORROWING

BE IT RESOLVED that the School Board be authorized to borrow money to meet operational expenses as deemed appropriate by the Board.

A motion was made by Sylvia Hinrichs and seconded by Kevin Muche to approve the resolution as presented. Motion approved unanimously by voice vote.

I. CAPITAL EXPANSION FUND

BE IT RESOLVED that the School Board be authorized to expend from the Capital Expansion Fund (Fund 41) for capital improvements to be used only in the case of a facility emergency as determined by the Board of Education. A motion was made by Kevin Muche and seconded by Karen Kuehl to approve the resolution as presented. Motion approved unanimously by voice vote.

J. COMMUNITY EDUCATION FUND

BE IT RESOLVED that the School Board be authorized to expend funds from the Community Education Fund (Fund 80) for operational purposes. A motion was made by Sylvia Hinrichs and seconded by Steve Weinheimer to approve the resolution as presented. Motion approved unanimously by voice vote.

K. TIME AND DATE FOR THE 2023 ANNUAL MEETING

BE IT RESOLVED that the Board of Education is authorized in compliance with State Statutes governing same to set the time and date for the 2023 Annual Meeting as Monday, October 9, 2023, at 7:00 p.m. A motion was made by Dave Stryck and seconded by Tracy Malterer to approve the resolution as presented. Motion approved unanimously by voice vote.

Other new business as may properly come before the Annual Meeting.

None

Adjournment:

A motion was made by Steve Weinheimer and seconded by John Bohonek to adjourn the Annual Meeting at 7:28 p.m. Motion carried unanimously by voice vote.

Treasurer's Report

In the summer of 2023, Huberty & Associates S.C., of Fond du Lac, Wisconsin audited the district's financial activities for 2022-2023. The completion of the final audit report is projected at the end of November. Upon completion, the 2022-2023 audit report will be available in the District Office for review.

Financial Summary

An examination of Fund 10 indicates approximately 42% of all revenues raised in 2022-2023 for general operating expenses were from state aid and other governmental sources. The remaining revenues were generated from local sources of income (i.e. property taxes, interest on investments, local fees, local grants and gifts, etc.).

As of June 30th 2023

Fund Balance as of June 30, 2023.....\$980,707.68

Fund Balance as of June 30, 2022.....\$1,478,258.15

The 2022-2023 ending Fund Balance demonstrates a decrease of \$497,550.47 in the District's designated working cash balance. The primary reason for the fund balance decrease was:

- ESSER Funding was not used
- Additional \$178,000 in Vouchers
- Additional \$20,000 for Independent Charter Schools
- Unexpected Building Repairs

It is important to ensure an adequate reserve of assets, as an adequate fund balance affords the Hustisford School District an opportunity to demonstrate financial stability.

Respectively submitted,

Mr. Steven Weinheimer, Treasurer, Hustisford School District.

Informational: School District Fund Balance

Accounts are summarized on a balance sheet as Assets, Liabilities, and Fund Balance.

The District's fund balance represents:

Beginning Fund Balance
+ Total Assets of a Given Fund (including funds owed to the district as of June 30)
– Total Liabilities of a Fund (including funds owed to others as of June 30)
= Ending Fund Balance.

An adequate reserve of assets permits our district to:

- Accumulate sufficient assets to make designated purchases (i.e. textbook purchases, grounds improvements)
- Avoid excessive short-term borrowing to meet expenses
- Preserve a high bond rating
- Avoid spending operational funds for interest payments

Hustisford School District Treasurer's Report for Fiscal Year 2022-23





GENERAL FUND	Audited 2021-22	Unaudited 2022-23
Beginning Fund Balance	1,553,553.20	1,478,258.15
Ending Fund Balance	1,478,258.25	980,707.68
TOTAL REVENUES & OTHER FINANCING SOURCES	5,944,920.27	5,669,386.10
TOTAL EXPENDITURES & OTHER FINANCING USES	6,020,215.22	6,166,936.57
SPECIAL PROJECTS FUND	Audited 2021-22	Unaudited 2022-23
Beginning Fund Balance	107,578.24	106,619.04
Ending Fund Balance	106,619.04	103,938.82
REVENUES & OTHER FINANCING SOURCES	834,418.23	834,446.20
EXPENDITURES & OTHER FINANCING USES	835,377.43	837,126.42
DEBT SERVICE FUND	Audited 2021-22	Unaudited 2022-23
Beginning Fund Balance	10,964.36	13,856.53
Ending Fund Balance	13,856.53	16,874.94
REVENUES & OTHER FINANCING SOURCES	57,197.00	72,670.00
EXPENDITURES & OTHER FINANCING USES	54,304.83	69,651.59
CAPITAL PROJECTS FUND	Audited 2021-22	Unaudited 2022-23
Beginning Fund Balance	25,368.47	25,382.44
Ending Fund Balance	25,382.44	25,413.50
REVENUES & OTHER FINANCING SOURCES	102,259.97	31.06
EXPENDITURES & OTHER FINANCING USES	102,246.00	0.00
FOOD SERVICE FUND	Audited 2021-22	Unaudited 2022-23
Beginning Fund Balance	36,095.29	77,598.68
Ending Fund Balance	77,598.68	52,834.27
REVENUES & OTHER FINANCING SOURCES	237,884.29	174,605.94
EXPENDITURES & OTHER FINANCING USES	196,380.90	199,370.35
COMMUNITY SERVICE FUND	Audited 2021-22	Unaudited 2022-23
Beginning Fund Balance	150,675.84	163,201.96
Ending Fund Balance	163,201.96	194,281.82
REVENUES & OTHER FINANCING SOURCES	68,352.25	92,524.50
EXPENDITURES & OTHER FINANCING USES	55,826.13	61,444.64
ALL FUNDS	Audited 2021-22	Unaudited 2022-23
GROSS TOTAL EXPENDITURES -- ALL FUNDS	7,264,350.51	7,334,529.57
Interfund Transfers (Source 100) - ALL FUNDS	408,091.16	412,933.69
Refinancing Expenditures (FUND 30)	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	6,856,259.35	6,921,595.88
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		0.95%

2023-2024 Budget Summary

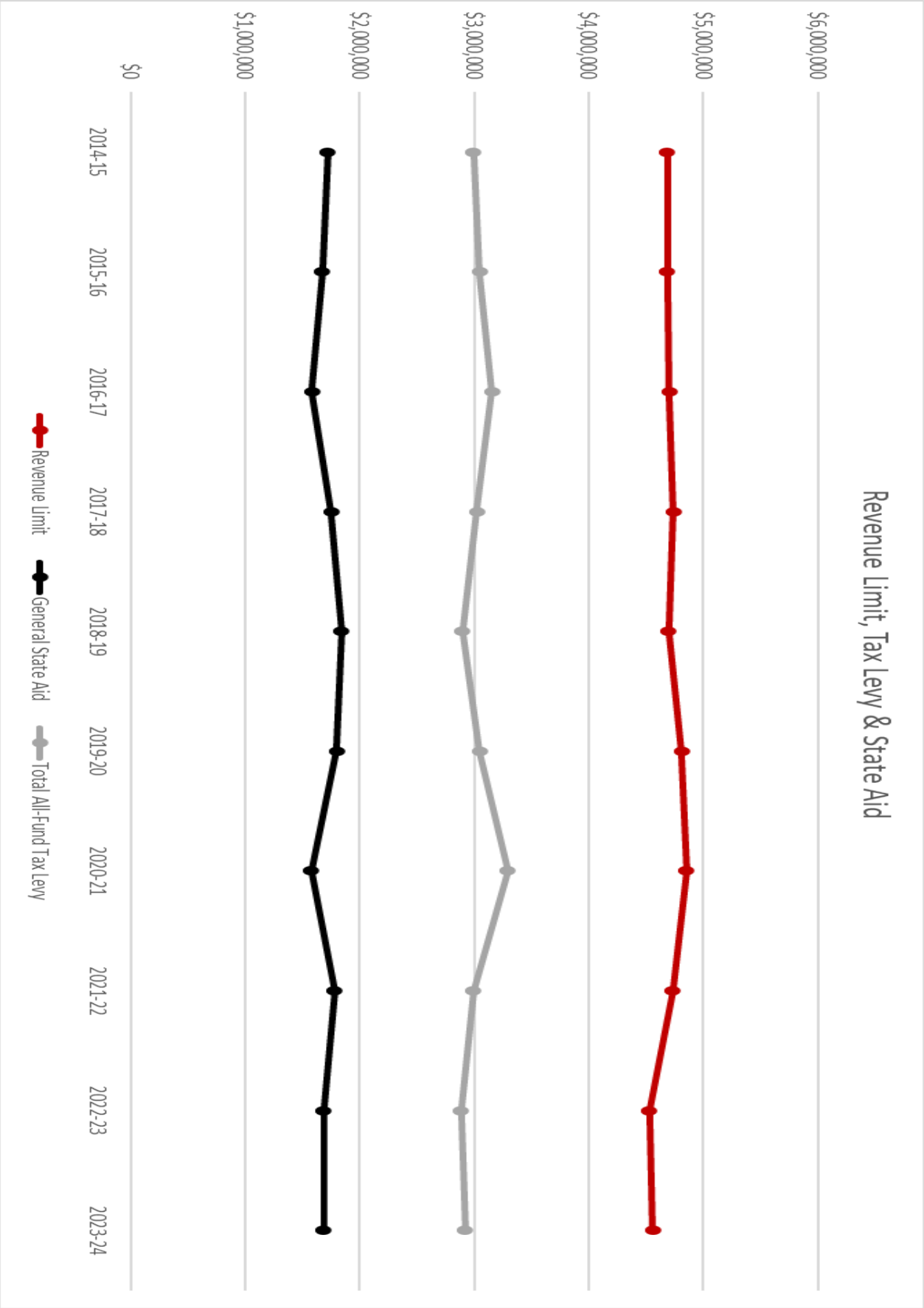
Presented by Jessica Holtz, Director of Financial Services

Revenue Limit

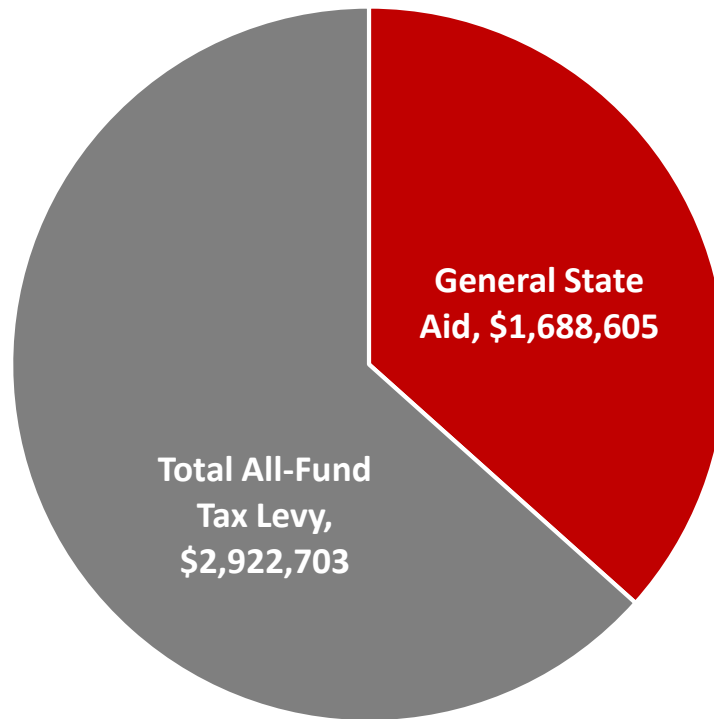
- State imposed amount of money a district can receive to operate each year
- Final Revenue Limit is calculated and released by DPI on October 15 each year
- Made up of two main funding areas:
 - State Aid
 - Local Property Tax Levy
- The state decides how much each district will get - (Revenue Limit)
 - Then decides how much of that they will fund – (State Aid)
 - The remainder comes from local taxpayers – (Tax Levy)
- The Revenue Limit is based primarily on student enrollment
 - Higher student enrollment = higher revenue limit & state aid
 - Lower student enrollment = lower revenue limit & state aid
- Each district has a certain amount of money to operate, this is the Revenue Limit
 - The only way that increases is by increasing enrollment
 - Increase in resident school age children
 - Increase in open enrolled IN students attending
 - The Revenue Limit can decrease by the same methods
 - Decrease in resident school age children attending
 - Increase of open enrolled OUT students attending other districts
- Based on a three year rolling average of FTE students
- Districts receive a one year “Declining Enrollment Exemption” if enrollment declines from the previous school year
 - This is beneficial for that one year
 - But decreases the Revenue Limit the following years as the three year rolling average decreases and then levels out

Year	2020-21	2021-22	2022-23	2023-24
Revenue Limit	\$4,854,318	\$4,734,196	\$4,529,498	\$4,561,308
% Change	 0.80%	 2.47%	 4.32%	 0.70%

****another way to increase funding about the Revenue Limit is by going to Referendum****



**2023-24 Revenue Limit
\$4,561,308**

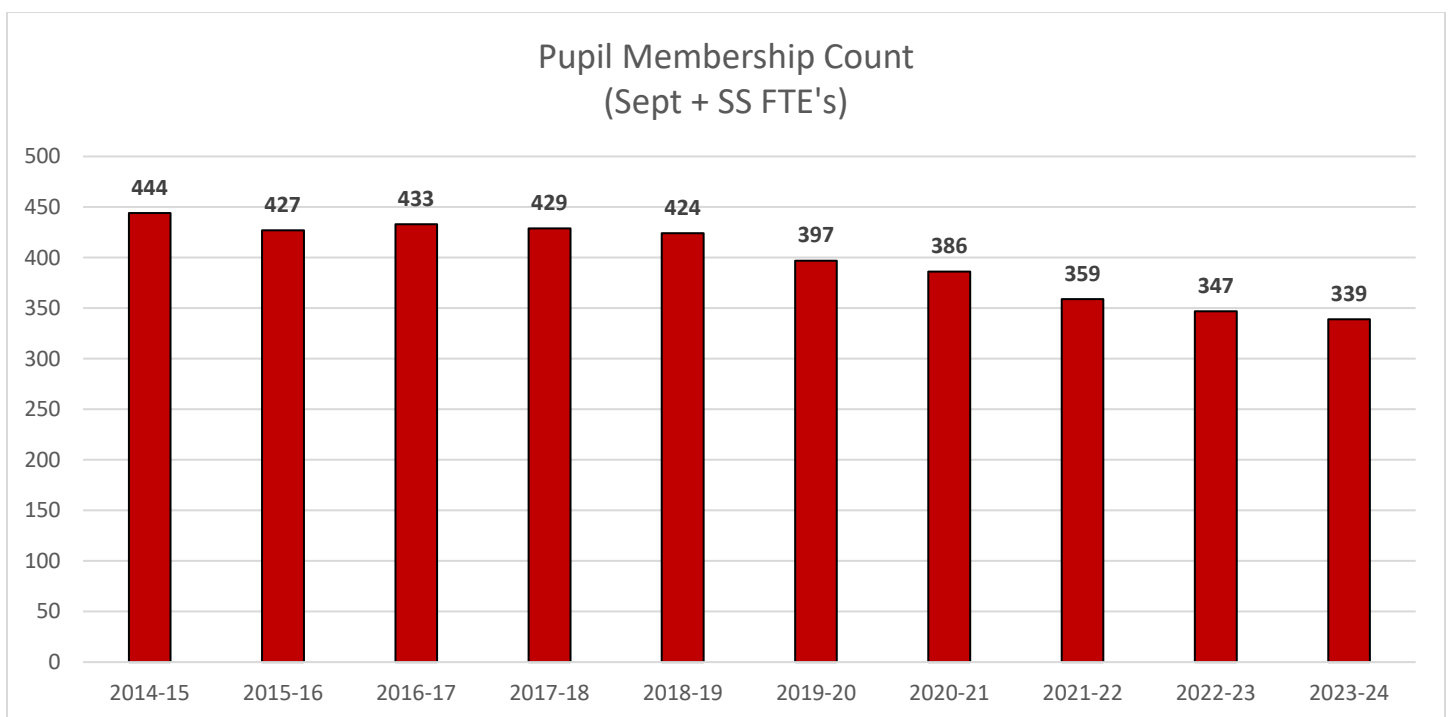


Tax Levy Breakdown by Municipality

Municipality	Percent of Total Levy
Town of Hustisford	43.3%
Town of Hubbard	26.3%
Village of Hustisford	22.6%
Town of Lebanon	4.2%
Town of Clyman	2.8%
Town of Rubicon	0.8%
Total	100%

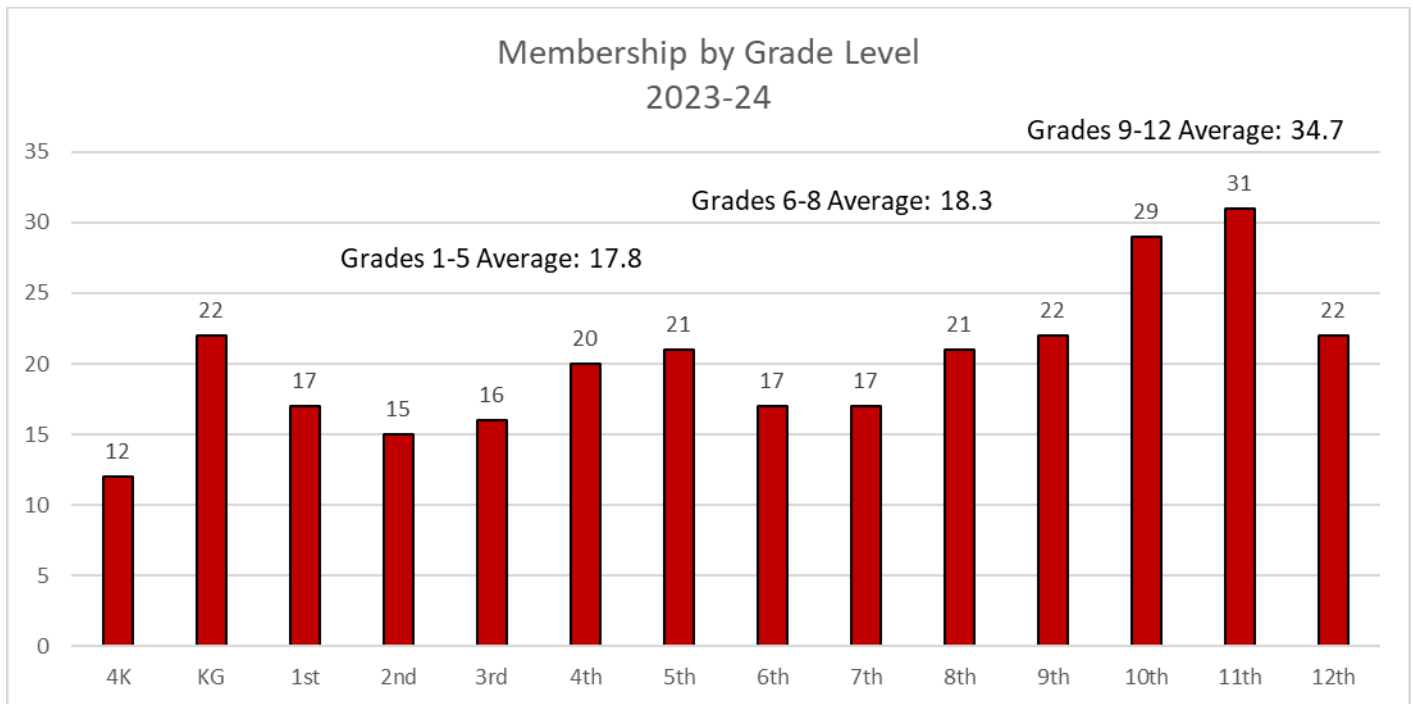
	2019-20	2020-21	2021-22	2022-23	2023-24
Tax Equalized Value	\$344,661,379	\$343,873,186	\$376,660,282	\$442,380,319	\$486,675,667
Total All-Fund Tax Levy	\$3,050,883	\$3,293,548	\$2,994,913	\$2,887,396	\$2,922,703
Levy as a % of Equalized Value	0.89%	0.96%	0.80%	0.65%	0.60%
Levy Rate (in mils)	\$8.85	\$9.58	\$7.95	\$6.53	\$6.01

Student Membership Trend



Student membership is an important factor in the state revenue limit calculation. Each FTE gives the district additional revenue limit authority. Student membership is not an actual head count. The Department of Instruction has a process for counting pupils on the third Friday in September and for summer school. The three-year average, used in the revenue limit calculation, dropped from 364 to 348. Due to the drop, we will receive approximately \$177,700 in Declining Enrollment Exemption.

Current Enrollment

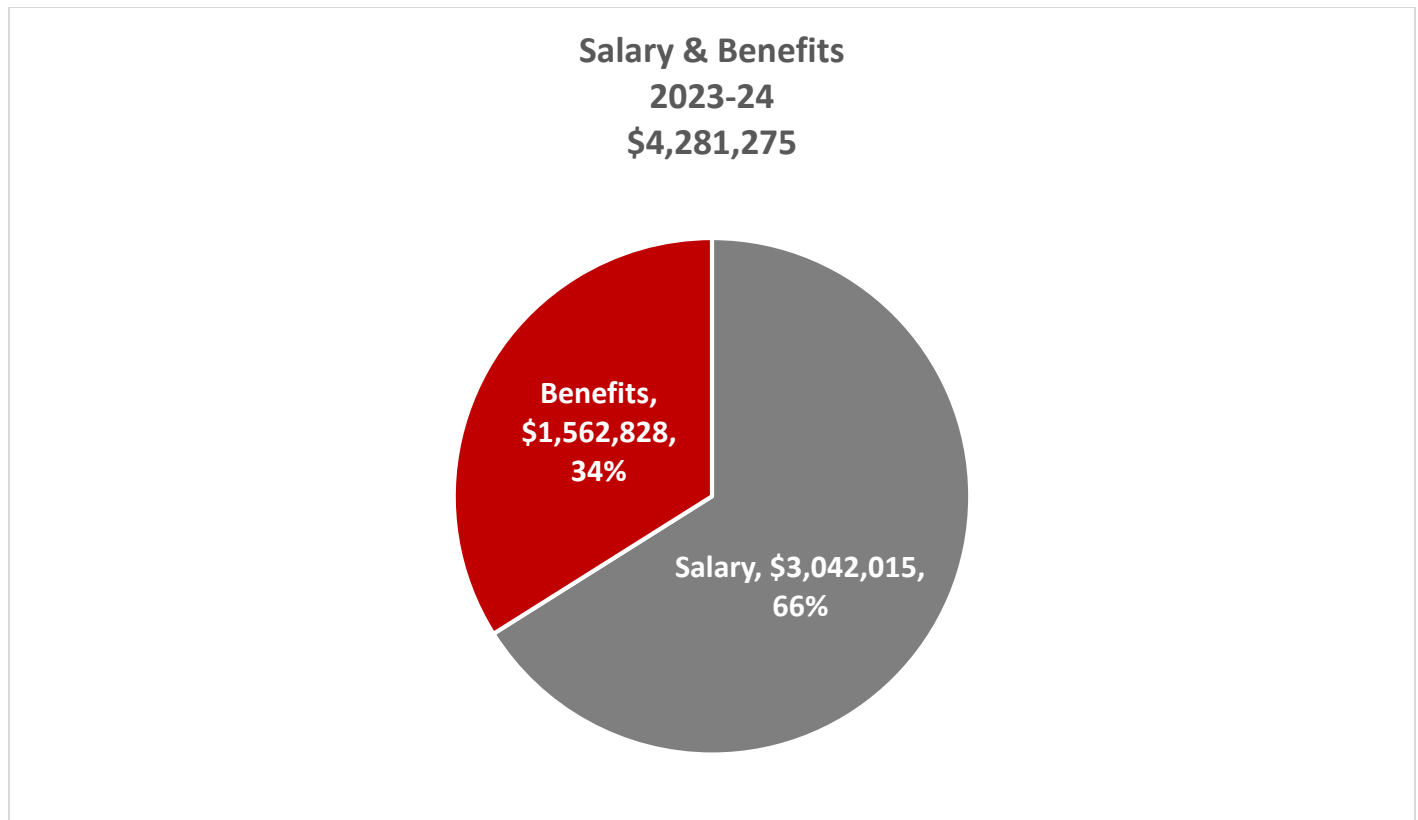


The next couple of years we will see a few larger classes graduating that are being replaced by smaller classes. This will result in a decrease of state aid. After that, it appears that our graduating classes will be replaced with classes in similar size.

Open Enrollment Costs

	2019-20	2020-21	2021-22	2022-23	2023-24
Students In	58	44	42	48	39
Students Out	72	80	93	100	93
Payments In	\$458,698	\$386,262	\$353,570	\$383,745	\$390,838
Payments Out	\$559,033	\$651,515	\$757,932	\$822,465	\$833,939
Total Surplus/Deficit	-\$100,335	-\$265,253	-\$404,362	-\$438,720	-\$443,101

Salaries & Benefits



Salaries and Benefits make up approximately 65% of our total proposed budget, the state average is between 80-85%. We are seeing an increase of 7.6% from 2022-23 due to a 4% increase in health care and staff raises/increases (4% & \$1,000), just to name a few. These numbers do not include the approximately \$82,600 in co-curricular salaries & benefits.

Ending Fund Balances

As of June 30	2019-20	2020-21	2021-22	2022-23
10	\$1,426,609.73	\$1,553,536.04	\$1,478,258.15	\$980,707.68
27	\$0.00	\$0.00	\$0.00	\$0.00
38	\$3,884.00	\$10,964.36	\$13,856.53	\$16,874.94
41	\$9,295.39	\$9,319.47	\$9,333.44	\$9,364.50
49	\$16,049.00	\$16,049.00	\$16,049.00	\$16,049.00
50	\$0.00	\$36,095.29	\$77,598.68	\$52,834.27
80	\$146,684.19	\$150,675.84	\$163,201.96	\$194,281.82

2023 - 2024 Hustisford School District Proposed Budget

GENERAL FUND (FUND 10)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance (Account 930 000)	1,553,553.20	1,478,258.15	980,707.68
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	3,429.51	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	1,474,828.74	980,707.68	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	1,478,258.15	980,707.68	1,074,902.68
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	200.76	4,127.46	0.00
Local Sources			
210 Taxes	2,892,616.00	2,769,626.00	2,838,827.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	1,229.75	1,917.50	2,000.00
270 School Activity Income	11,045.60	9,423.97	12,000.00
280 Interest on Investments	4,424.64	5,923.70	7,000.00
290 Other Revenue, Local Sources	34,874.32	55,435.68	70,275.00
Subtotal Local Sources	2,944,190.31	2,842,326.85	2,930,102.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	368,143.70	397,640.03	420,838.00
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	368,143.70	397,640.03	420,838.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	2,476.56	2,430.11	2,394.00
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	2,476.56	2,430.11	2,394.00
State Sources			
610 State Aid -- Categorical	30,230.00	35,512.76	40,670.00
620 State Aid -- General	1,763,284.00	1,666,103.00	1,667,506.00
630 DPI Special Project Grants	19,708.24	17,697.98	20,000.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00
690 Other Revenue	491,364.20	489,976.71	504,733.00
Subtotal State Sources	2,304,586.44	2,209,290.45	2,232,909.00

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	104,515.15	44,748.68	260,649.00
750 IASA Grants	50,603.65	50,382.68	50,000.00
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	94,695.04	69,661.61	85,000.00
790 Other Federal Revenue - Direct	37,731.33	34,533.00	50,000.00
Subtotal Federal Sources	287,545.17	199,325.97	445,649.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	28,279.05	0.00	0.00
Subtotal Other Financing Sources	28,279.05	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	2,411.00	5,902.97	3,500.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	7,087.28	8,342.26	9,800.00
Subtotal Other Revenues	9,498.28	14,245.23	13,300.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,944,920.27	5,669,386.10	6,045,192.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	1,119,321.47	911,969.25	923,682.00
120 000 Regular Curriculum	754,585.60	868,062.83	888,613.00
130 000 Vocational Curriculum	281,509.29	270,969.37	273,795.00
140 000 Physical Curriculum	113,265.41	127,889.53	141,538.00
160 000 Co-Curricular Activities	157,000.62	146,722.56	100,940.00
170 000 Other Special Needs	26,141.31	84,847.36	80,888.00
Subtotal Instruction	2,451,823.70	2,410,460.90	2,409,456.00
Support Sources			
210 000 Pupil Services	109,575.27	131,370.38	106,444.00
220 000 Instructional Staff Services	115,792.31	132,162.87	80,433.00
230 000 General Administration	241,126.30	257,583.93	244,808.00
240 000 School Building Administration	321,221.47	329,008.11	333,673.00
250 000 Business Administration	1,067,740.24	1,086,422.69	1,115,073.00
260 000 Central Services	19,385.04	54,683.11	20,500.00
270 000 Insurance & Judgments	42,390.84	44,464.00	45,200.00
280 000 Debt Services	13,651.44	13,651.44	10,900.00
290 000 Other Support Services	216,905.13	205,180.40	178,987.00
Subtotal Support Sources	2,147,788.04	2,254,526.93	2,136,018.00
Non-Program Transactions			
410 000 Inter-fund Transfers	407,890.40	408,806.23	391,584.00
430 000 Instructional Service Payments	984,416.87	1,093,142.51	1,013,939.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	28,296.21	0.00	0.00
Subtotal Non-Program Transactions	1,420,603.48	1,501,948.74	1,405,523.00
TOTAL EXPENDITURES & OTHER FINANCING USES	6,020,215.22	6,166,936.57	5,950,997.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	107,578.24	106,619.04	103,938.82
900 000 Ending Fund Balance	106,619.04	103,938.82	93,688.82
REVENUES & OTHER FINANCING SOURCES	122,134.29	128,721.95	112,325.00
100 000 Instruction	123,093.49	131,402.17	122,575.00
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	123,093.49	131,402.17	122,575.00
SPECIAL EDUCATION FUND (FUND 27)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
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	407,890.40	408,806.23	391,584.00
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	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	0.00	0.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	576.47	575.00
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	0.00	576.47	575.00
State Sources			
610 State Aid -- Categorical	167,693.00	185,044.99	200,000.00
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	1,912.85	955.41	800.00
Subtotal State Sources	169,605.85	186,000.40	200,800.00

Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	119,772.09	96,712.35	107,500.00
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	15,015.60	13,628.80	12,500.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	134,787.69	110,341.15	120,000.00
Other Financing Sources		0.00	0.00
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	712,283.94	705,724.25	712,959.00
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	500,873.46	551,335.68	589,424.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	500,873.46	551,335.68	589,424.00
Support Sources			
210 000 Pupil Services	133,242.58	73,475.18	46,811.00
220 000 Instructional Staff Services	74,483.65	73,710.53	74,113.00
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	417.42	1,135.41	956.00
260 000 Central Services	2,480.66	1,010.00	1,280.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	127.69	0.00	375.00
Subtotal Support Sources	210,752.00	149,331.12	123,535.00
Non-Program Transactions			
410 000 Inter-fund Transfers	200.76	4,127.46	0.00
430 000 Instructional Service Payments	457.72	541.09	0.00
490 000 Other Non-Program Transactions	0.00	388.90	0.00
Subtotal Non-Program Transactions	658.48	5,057.45	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	712,283.94	705,724.25	712,959.00

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	10,964.36	13,856.53	16,874.94
900 000 ENDING FUND BALANCES	13,856.53	16,874.94	16,873.94
TOTAL REVENUES & OTHER FINANCING SOURCES	57,197.00	72,670.00	33,876.00
281 000 Long-Term Capital Debt	30,984.27	69,651.59	33,877.00
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	23,320.56	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	54,304.83	69,651.59	33,877.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	25,368.47	25,382.44	25,413.50
900 000 Ending Fund Balance	25,382.44	25,413.50	30,498.50
TOTAL REVENUES & OTHER FINANCING SOURCES	102,259.97	31.06	5,085.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	102,246.00	0.00	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	102,246.00	0.00	0.00
FOOD SERVICE FUND (FUND 50)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	36,095.29	77,598.68	52,834.27
900 000 ENDING FUND BALANCE	77,598.68	52,834.27	53,055.27
TOTAL REVENUES & OTHER FINANCING SOURCES	237,884.29	174,605.94	189,550.00
200 000 Support Services	196,380.90	199,370.35	189,329.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	196,380.90	199,370.35	189,329.00
COMMUNITY SERVICE FUND (FUND 80)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	150,675.84	163,201.96	194,281.82
900 000 ENDING FUND BALANCE	163,201.96	194,281.82	196,943.82
TOTAL REVENUES & OTHER FINANCING SOURCES	68,352.25	92,524.50	87,650.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	55,826.13	61,444.64	84,988.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	55,826.13	61,444.64	84,988.00

Published Proposed Tax Levy

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
General Fund	2,892,616.00	2,769,626.00	2,805,510.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	57,197.00	72,670.00	33,876.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	45,100.00	45,100.00	50,000.00
TOTAL SCHOOL LEVY	2,994,913.00	2,887,396.00	2,889,386.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-3.59%	0.07%

Updated Proposed Tax Levy as of 10/09/23

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
General Fund	2,892,616.00	2,769,626.00	2,838,827.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	57,197.00	72,670.00	33,876.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	45,100.00	45,100.00	50,000.00
TOTAL SCHOOL LEVY	2,994,913.00	2,887,396.00	2,922,703.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-3.59%	1.22%

HUSTISFORD SCHOOL DISTRICT

2023 ANNUAL MEETING AGENDA & RESOLUTIONS MOTION SHEET

I. CALL THE MEETING TO ORDER (BOARD PRESIDENT)

II. VERIFICATION OF PUBLIC NOTICE (BOARD PRESIDENT)

II. ELECTION OF ANNUAL MEETING CHAIRPERSON

BE IT RESOLVED that the electors of the Hustisford School District elect _____ to serve as the 2023 Hustisford School District Annual Meeting Chairperson.

Motion by: _____

Seconded by: _____

Action: _____

*INTRODUCE THE MEMBERS OF THE BOARD OF EDUCATION AS FOLLOWS:

John Bohonek:	President
Kevin Muche:	Vice-President
Steven Weinheimer:	Treasurer
Tracy Malterer:	Clerk
David Stryck:	Member
Brian Thimm:	Member
Jamie Kulkee:	Member

*INTRODUCE THE MEMBERS OF THE DISTRICT ADMINISTRATION AS FOLLOWS:

Heather Cramer:	District Administrator and Elementary School Principal
Clint Bushey:	High School/Middle School Principal
Jessica Holtz:	Director of Financial Services
Dena Serwe:	Director of Special Education

III. APPROVAL OF THE AGENDA

BE IT RESOLVED that the electors of the Hustisford School District approve the Annual Meeting Agenda as presented.

Motion by: _____

Seconded by: _____

Action: _____

IV. APPROVAL OF THE 2022 ANNUAL MEETING MINUTES

BE IT RESOLVED that electors of the Hustisford School District approve the minutes from the 2022 Annual Meeting held on October 10, 2022 as presented.

Motion by: _____

Seconded by: _____

Action: _____

V. APPROVAL OF THE TREASURER’S REPORT: Presented by Jessica Holtz

BE IT RESOLVED that the electors of the Hustisford School District approve the 2022-2023 Treasurer’s Report as presented.

Motion by: _____ Seconded by: _____

Action: _____

****INTRODUCE HEATHER CRAMER FOR THE DISTRICT ADMINISTRATOR’S REPORT**

****INTRODUCE JESSICA HOLTZ FOR THE PRESENTATION OF THE 2023 – 2024 BUDGET**

*****OFFICIAL RESOLUTIONS*****

HUSTISFORD SCHOOL DISTRICT 2023 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. ADOPTION OF THE TAX LEVY

BE IT RESOLVED that there shall be levied upon the taxable property of the Hustisford School District the sum of \$2,838,827.00 for the purpose of defraying the costs of operation and maintenance of the public schools, \$33,876.00 for non-referendum debt service retirement, and \$50,000.00 for community services for a total levy of \$2,922,703.00; in accordance to state statute (120.10{8})

Motion by: _____ Seconded by: _____

Action: _____

B. SALARIES FOR SCHOOL BOARD MEMBERS

BE IT RESOLVED that the salaries be set for members of the Board of Education as follows in accordance to state statute (120.10{3}):

Board President and Clerk	.....	\$50.00/mtg.
Vice President and Others	.....	\$45.00/mtg.
Chairperson of Standing Committees	.....	\$50.00/mtg.
Other Standing Committee Members	.....	\$45.00/mtg.
CESA 6 Representative	.....	\$50.00/mtg.
Board President Annual Stipend	.....	\$400.00/year

Motion by: _____ Seconded by: _____

Action: _____

C. REIMBURSEMENT FOR SCHOOL BOARD MEMBER EXPENSES

BE IT RESOLVED that payment of actual and necessary expenses of School Board members who travel in the performance of their duties be reimbursed and that the mileage rate be set according to I.R.S. standards, in accordance to state statute (120.10{4}).

Motion by: _____

Seconded by: _____

Action: _____

D. FREE TEXTBOOKS FOR STUDENTS

BE IT RESOLVED that the School Board is authorized to furnish free textbooks to students who attend the Hustisford Public Schools, in accordance to state statute (120.10{15}).

Motion by: _____

Seconded by: _____

Action: _____

E. SALE OF PERSONAL PROPERTY

BE IT RESOLVED that the School Board be authorized to sell any and all personal property belonging to and not needed by the Hustisford School District, in accordance to state statute (120.10{12}).

Motion by: _____

Seconded by: _____

Action: _____

F. SCHOOL LUNCH PROGRAM

BE IT RESOLVED that the Board of Education is authorized to furnish school lunch to the pupils of the Hustisford School District and to appropriate funds for that purpose, in accordance to state statute (120.10{16}).

Motion by: _____

Seconded by: _____

Action: _____

G. LEGAL COUNSEL

BE IT RESOLVED that the School Board be authorized to retain and pay legal counsel as deemed appropriate by the Board and in accordance to state statute (120.10{14}).

Motion by: _____

Seconded by: _____

Action: _____

H. OPERATIONAL BORROWING

BE IT RESOLVED that the School Board be authorized to borrow money to meet operational expenses as deemed appropriate by the Board and in accordance to state statute (67.12{8}{a}1).

Motion by: _____

Seconded by: _____

Action: _____

I. CAPITAL EXPANSION FUND

BE IT RESOLVED that the School Board be authorized to expend from the Capital Expansion Fund (Fund 41) for capital improvements to be used only in the case of a facility emergency as determined by the Board of Education, in accordance to state statute (120.10{10m}).

Motion by: _____

Seconded by: _____

Action: _____

J. COMMUNITY EDUCATION FUND

BE IT RESOLVED that the School Board be authorized to expend funds from the Community Education Fund (Fund 80) for operational purposes, in accordance to state statute (120.13{19}).

Motion by: _____

Seconded by: _____

Action: _____

K. TIME AND DATE FOR THE 2024 ANNUAL MEETING

BE IT RESOLVED that the Board of Education is authorized in compliance with State Statute (120.08{4}) to set the time and date for the 2024 Annual Meeting as Monday, October 14, 2024, at 7:00 p.m.

Motion by: _____

Seconded by: _____

Action: _____

IX. OTHER NEW BUSINESS AS MAY PROPERLY COME BEFORE THE ANNUAL MEETING

X. ADJOURN

BE IT RESOLVED that the electors of the Hustisford School District adjourn the 2023 Annual meeting at _____ P.M.

Motion by: _____

Seconded by: _____

Action: _____