

2022/2023
ANNUAL MEETING
October 26, 2022

Mission Statement. We will serve our community through a commitment to children by supporting them, challenging them and preparing them for their futures.

Vision Statement. We will lead the region with exceptional education opportunities so that all students learn, grow and succeed.

Belief Statement. The following beliefs about students, learning and our school system form a philosophical foundation for educational practices in our district.

- Professional growth promotes educational excellence.
- We are stewards of the community's resources.
- We are responsive to change through strategic improvement.
- We ensure an inclusive school culture where all are engaged and valued.
- We provide a learning environment which ensures all students achieve at high level.



Today's Learners.
Tomorrow's Leaders.

ANNUAL SCHOOL DISTRICT MEETING AND BUDGET HEARING

October 26, 2022

6:00 p.m.

CLAY LAMBERTON ELEMENTARY BOARD ROOM

AGENDA FOR ANNUAL SCHOOL DISTRICT MEETING OCTOBER 26, 2022 6:00 p.m.

1. Meeting opened by Temporary Chairperson
2. Nominations from Floor for Permanent Chairperson
3. The Election of Permanent Chairperson
4. Treasurer's Report
5. Budget Hearing
6. Resolution
 - #1. Levy Tax
 - #2. Legal Proceedings
 - #3. Set Salaries of School Board Members
 - #4. Reimbursement of Expenses of School Board Members
 - #5. Set the Date for the Next Annual Meeting
7. President's Report
8. Other Business
9. Adjourn

BERLIN AREA SCHOOL DISTRICT

Board of Education	Term Expires
Nick Bartol (Vice President)	2025
Catrina Burgess	2023
Dina Dretske (Clerk)	2023
Mark Finger	2023
Catherine Kujawa (President)	2024
Beth Malchetske (Treasurer)	2024
Sara Podoll	2025
Mike Shattuck	2025
Nick Toney	2024

Superintendent	Dr. Emmett Durtschi
Director of Business Services/HR	Tricia Polakowski
Director of Pupil Services & Special Education	Ann Schnyder
Director of Instruction	Sara Markee
High School Principal	Bryant Bednarek
High School Asst. Principal	Ben Schmidt
Middle School Principal	Colleen Pariso
Middle School Asst. Principal	Jeff Gardon
Elementary Principal	Jena Nolan
Elementary Asst. Principal	Michael Dexheimer
Elementary Asst. Principal	Josh Ray
Director of Operations	Josh Youngbauer
Director of Food Services	Cassandra Goldamer
District Communications Specialist	Carrie McCarthy

PROFESSIONAL STAFF	39 High School Teachers	26 Middle School Teachers
	5 Guidance Counselors	46 Elementary Teachers
	3 Librarians	1 Technology Specialist
	1 Nurse	1 Psychologist
	1 AV Coordinator	.5 Social Worker

CUSTODIAL/MAINTENANCE STAFF	13 full-time
	1 part-time

SECRETARIES/BOOKKEEPERS	8 full-time, 3 part-time
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PARAPROFESSIONALS	Library	1
	Teacher/Supervision	30
	Health	2

FOOD SERVICE	3 full-time, 15 part-time
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District Annual Meeting Minutes

6:00 p.m. on Wednesday, October 27, 2021 at Clay Lamberton Board Room

1. Meeting Opened by Temporary Chairperson

The Annual Meeting of the Berlin Area School District electors was called to order by the temporary chairperson, Tricia Polakowski. She reminded the audience that this a public meeting and all resident audience members can vote and make motions.

2. Nominations from Floor for Permanent Chairperson

Linda Reetz/Josh Youngbauer moved to nominate and elect Catherine Kujawa permanent chairperson. There were no other nominations.

3. The Election of Permanent Chairperson

Motion passed by voice vote to elect Catherine Kujawa as the permanent chairperson.

4. Treasurer's Report

Beth Malchetske reviewed the revenues and expenditures of the past year relative to the fund balance. She explained that the school district operates on a fiscal year running from July 1st to June 30th. Beth reviewed the various funds needed to operate as an educational entity. Fund 27 includes all Special Education expenditures. To meet the debt service, community service, and operating expenses for the 2020-2021 school year, a gross tax of \$6,877,682 was levied and certified last November. At the end of the 2020-2021 school year, the district has a \$3,631,043.45 general fund equity balance. It is proposed that a tax levy of \$7,399,682 be levied for the 2021-2022 school year. Of the total amount, \$4,604,541 will be General Fund operation Fund 10, \$2,324,416, Long Term Debt Service Fund 39 for the 2013 referendum covering the addition to Clay Lamberton Elementary; remodeling projects at Clay Lamberton Elementary and High School; plus the new Middle School; \$170,725 for Short Term Debt Service Fund 38 to cover the non-referendum High School Roof Replacement Project, and \$300,000 Community Service Fund 80 community recreation and continuation of the police liaison officer.

5. Budget Hearing

Tricia Polakowski talked about the audited 2020-2021 financial statements and new proposed budget numbers. She went over the expenses broken out by object and also went over all the other funds and the revenue limit worksheet. Dr. Cartwright talked about finishing the pool project and replacing the equipment in the community fitness center that will come from Fund 80.

6. Resolution

A. Levy Tax

Is there a motion for the Tax Levy on page 19? Carrie McCarthy made a motion to accept the tax levy as written on page 19. The motion was seconded by Tammy Goettl. Motion passed by unanimous voice vote.

B. Legal Proceedings

Is there a motion of Legal Proceedings on page 19? Carrie McCarthy made a motion to accept the legal proceeding resolution as written on page 19. The motion was seconded by Josh Youngbauer. Motion passed by unanimous voice vote.

C. Set Salaries of School Board Members

Is there a motion to Set Salaries of School Board Members on page 19? Carrie McCarthy made a motion to accept the salaries of board members as written on page 19. The motion was seconded by Bryant Bednarek. Motion passed by unanimous voice vote.

D. Reimbursement of Expenses of School Board Members

Is there a motion for the Reimbursement of Expenses of School Board Members as stated on page 19? Jerry Trochinski made a motion to accept the reimbursement of expenses of school board members as written on page 19. The motion was seconded by Catrina Burgess. Motion passed by unanimous voice vote.

E. Set the Date for the Next Annual Meeting

Is there a motion to Set the Date for the Next Annual Meeting on page 19? Catrina Burgess made a motion to accept the board to set the date for the Next Annual Meeting as written on page 19.

The motion was seconded by Tammy Goettl. Motion passed by unanimous voice vote.

7. President's Report

President Catherine Kujawa thanked the Administration and staff of the district for the hard work over the past year. The Board is extremely proud to represent this district to the community.

8. Other Business

None

9. Adjourn

Tammy Goettl/Josh Youngbauer moved to adjourn the meeting at 6:29 p.m. Motion passed by unanimous voice vote.

ANNUAL TREASURER'S REPORT

The Berlin School District operates on a fiscal year running from July 1st through June 30th. Expenditures are greatest at the beginning of the school year when most supply and equipment orders are received. The following is a breakdown of the various funds needed to operate as an educational entity. Fund 27 includes all Special Education expenditures.

To meet the debt service, community service and operating expenses for the 2021-2022 school year, a gross tax of \$7,399,682 was levied and certified last November. Of the total amount, \$4,604,541 was used for general fund operations, \$300,000 for community service and \$2,495,141 for debt service. At the end of the 2021-2022 school year, the district has a \$3,690,209.81 general fund equity balance. What this means is that if all expenses owed by the district were paid and all the revenues owed to the district were received, the district would have a \$3,690,209.81 balance.

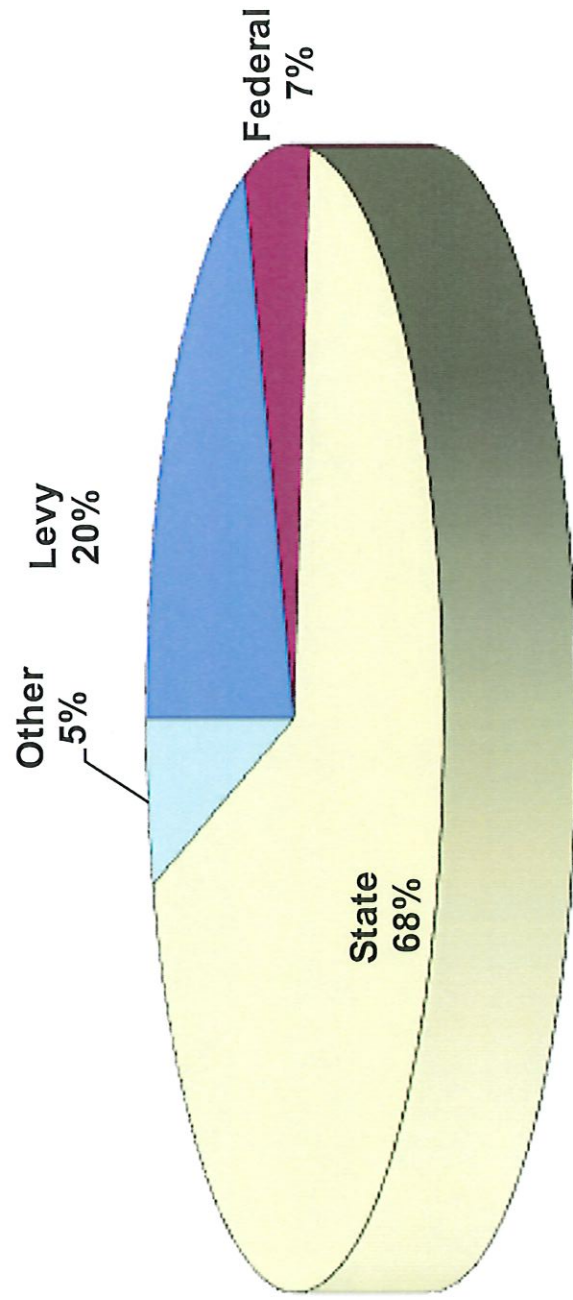
It is proposed that a tax levy of \$8,421,268 be levied for the 2022-2023 school year. Of the total amount \$3,905,860 will be general fund operation (10), \$4,150,000 Long Term Debt Service (39) for the 2013 referendum covering the addition to Clay Lamberton Elementary; remodeling projects at Clay Lamberton Elementary and High School; plus the new Middle School; \$170,408 for Short Term Debt Service (38) to cover the non-referendum High School Roof Replacement Project and \$195,000 community service (80) community recreation and continuation of police liaison officer.

BERLIN AREA SCHOOL DISTRICT FUND 10-GENERAL OPERATING FUND

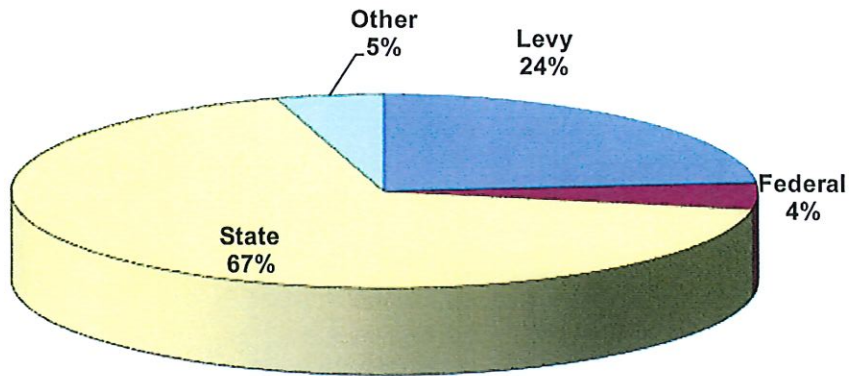
	<u>AUDITED</u> <u>2020-21</u>	<u>AUDITED</u> <u>2021-22</u>	<u>BUDGETED</u> <u>2022-23</u>
REVENUES			
Property Tax	5,051,232.00	4,604,541.00	3,905,860.00
TID Closure-City of Berlin	-	48,795.71	-
Other Local Sources	186,779.60	244,720.53	183,800.00
*Interdistrict Payments	811,948.40	646,129.01	698,924.00
Intermediate Sources	14,547.24	17,732.42	16,951.00
State Sources:			
DOR Computer Aid/Pers. Prop	60,902.52	61,060.46	61,094.00
Transportation Aid	52,396.00	55,671.00	52,000.00
High Poverty District Aid		82,129.00	82,129.00
Library Aid	71,204.00	73,982.00	73,982.00
Other Grants(Peer Mentor; PALS; Robotics; Career Incentive; TEACH,School BasedMental Health)	163,556.19	67,136.95	113,240.00
Per Pupil Categorical Aid	1,159,004.00	1,120,420.00	1,088,019.00
Equalization Aid	11,194,997.00	11,705,534.00	11,995,661.00
Teacher Effectiveness Grant	10,240.00	10,400.00	10,000.00
PILT	31,664.71	33,039.83	28,000.00
Miscellaneous	-	320.00	-
Federal Sources:			
Title 1/Regular & Migrant	317,240.28	337,378.70	430,364.00
Title III A - ELL	-	-	6,081.00
Title II Staff Development	58,656.65	80,931.74	53,931.00
Title IV CLC Grant	185,960.81	103,750.49	-
SBS Funds from Prior Year	52,805.46	293,356.81	364,733.00
ESSER	182,788.52	379,583.15	447,687.00
Title IVA	21,439.91	33,239.84	25,941.00
Other: ECF Funding/Other	-	130,400.00	96,823.00
All Other Sources:			
Sale Assets/Scrap	63,761.36	58,716.77	1,000.00
Ins Reimb/Claims	19,772.49	19,794.20	20,000.00
Miscellaneous	<u>9,590.11</u>	<u>28,830.55</u>	<u>6,500.00</u>
Total Revenue	19,720,487.25	20,237,594.16	19,762,720.00

*Includes Open Enrollment

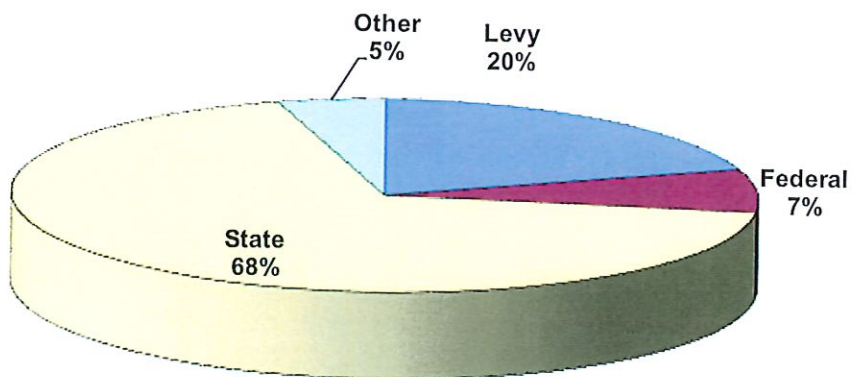
2022-2023 Revenue Distribution



2021-2022 Revenue Distribution



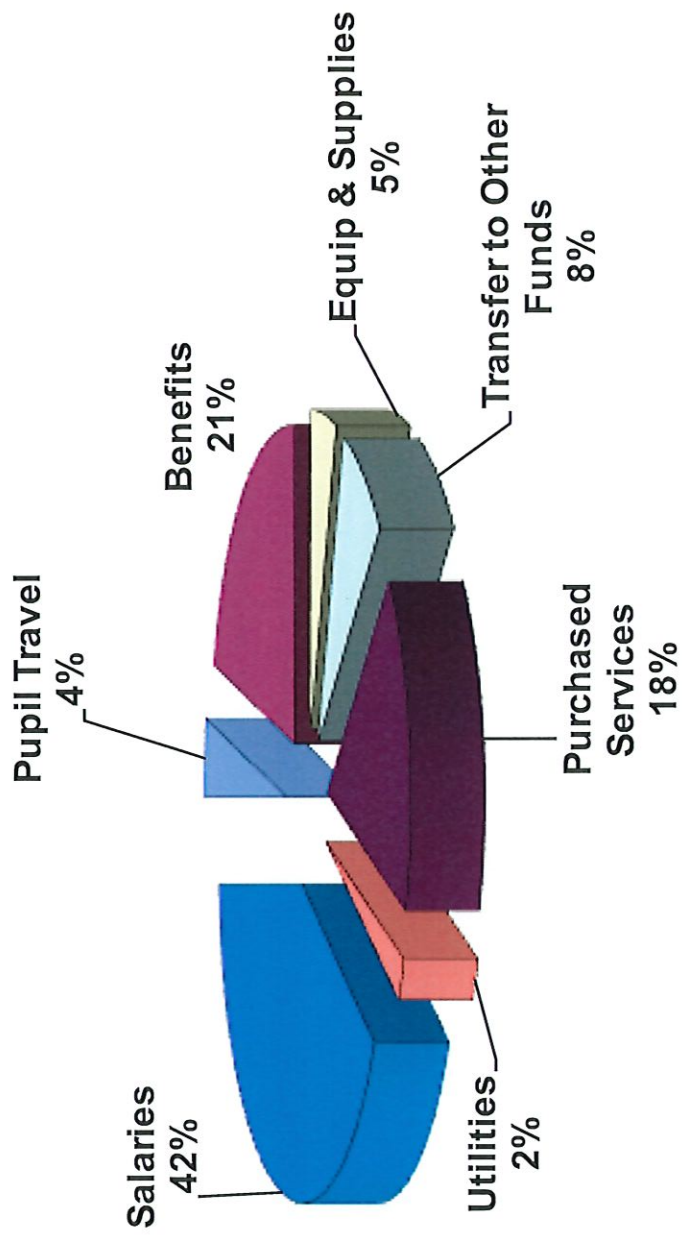
2022-2023 Revenue Distribution



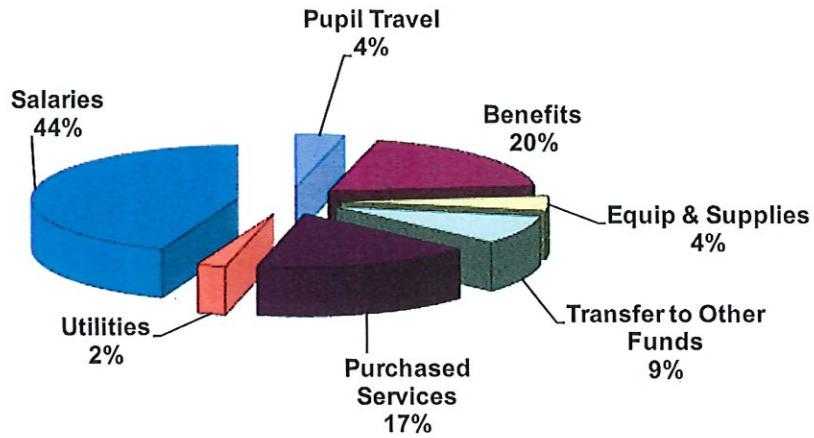
EXPENDITURE SUMMARY BY OBJECT			
FUND 10-GENERAL FUND			
		AUDITED	PROPOSED
		ANNUAL	BUDGET
	Object	2021-2022	2022-2023
<u>SALARIES</u>	100	8,191,308.61	8,252,024.00
<u>EMPLOYEE BENEFITS</u>	200	3,690,520.57	4,213,060.00
<u>PURCHASED SERVICES</u>			
Personal Service	310	821,933.13	476,000.00
Tech Related Repairs/Maintenance	321	690.00	-
Maintenance Service	324	335,196.15	250,000.00
Vehicle & Equipment Rental	325	3,758.74	5,000.00
Construction Service	327	64,951.00	10,000.00
Gas for Heat	331	72,787.73	88,200.00
Electricity	336	246,925.44	294,000.00
Water	337	33,480.29	33,660.00
Sewerage	338	30,640.84	30,600.00
Pupil Travel	341	701,106.14	786,657.00
Employee Travel	342	11,402.92	10,000.00
Consultant Travel	343	2,864.90	385.00
Other Travel	345	2,160.91	3,500.00
Vehicle Fuel	348	93,684.47	113,300.00
Advertising	351	8,920.87	3,848.00
Postage	353	9,257.89	13,000.00
Printing & Binding	354	12,589.81	20,000.00
Telephone	355	2,435.96	21,000.00
Long Distance Learning	356	4,568.24	6,389.00
On-Line Communication	358	11,741.00	14,280.00
Data Processing	360	101,298.77	118,712.00
Purch. Ed Service/Youth Options	370	39,543.00	16,000.00
Pay To Municipality/Police Liaison	381	0	1,000.00
Interdistrict Pay/Open Enrollment	382	1,479,296.85	1,528,472.00
Payment to CESA/At Risk	386	66,585.20	49,690.00
Payments to State	387	381,022.00	516,557.00
Payment to MPTC/GEDs	389	1,114.50	1,115.00
Sub-Total 300		4,539,956.75	4,411,365.00
<u>NON-CAPITAL OBJECTS</u>			
General Supplies	411	249,671.91	263,780.00
Food	415	18,928.73	13,478.00
Medical Supplies	416	1,710.44	3,060.00
Paper	417	6,414.04	18,720.00
Other Supplies	419	480.06	1,000.00
Apparel/Uniforms (New)	420	14,463.09	15,000.00
Instructional Media	430	6,387.20	-

Audio-Visual Media	431	9,187.19	6,500.00
Library Books	432	49,009.30	43,000.00
Newspaper	433	3,858.60	3,859.00
Periodicals	434	182.45	1,650.00
Other Media	439	26,924.09	70,000.00
Non-Capital Equipment	440	63,279.37	102,000.00
Resale	450	4,582.10	8,000.00
Equipment Components(New)	460	1,851.08	5,000.00
Textbooks,Sheet Music	470	196,131.91	55,117.00
Non-Instructional Comp. Software	480	285,306.77	132,583.00
Media/Support Staff	490	<u>16,219.21</u>	<u>12,000.00</u>
Sub-Total 400		954,587.54	754,747.00
<u>CAPITAL OBJECTS</u>			
Building Components	540	23,179.00	50,000.00
Equipment Additions	550	2,008.64	25,000.00
Equipment Replacement	560	46,868.42	20,000.00
Technology Hardware/Software	581	<u>415,490.94</u>	<u>127,000.00</u>
Sub-Total 500		487,547.00	222,000.00
<u>LOAN PRINC/INTEREST</u>			
Principal	670	0.00	-
Interest	680	1,543.75	1,544.00
OPEB	690	<u>0.00</u>	-
Sub-Total 600		1,543.75	1,544.00
<u>INSURANCE</u>			
Property/Liability/Wrkmn. Comp.	700	183,187.00	200,916.00
<u>TRANS. TO OTHER FUNDS</u>			
Trans. To Sp. Ed. Fund 27	827	1,647,953.88	1,625,089.00
Trans. To Fund 46	846	<u>400,000.00</u>	-
Sub-Total 800		2,047,953.88	1,625,089.00
<u>OTHER</u>			
Dues & Fees	940	59,184.67	59,185.00
Adjustments/Refunds	971	1,552.98	1,553.00
Prior Yr. Non-Aidable Ref.	972	20,000.00	20,000.00
Miscellaneous	990	<u>1,236.93</u>	<u>1,237.00</u>
Sub-Total 900		81,974.58	81,975.00
<u>GRAND TOTALS=</u>		20,178,579.68	19,762,720.00

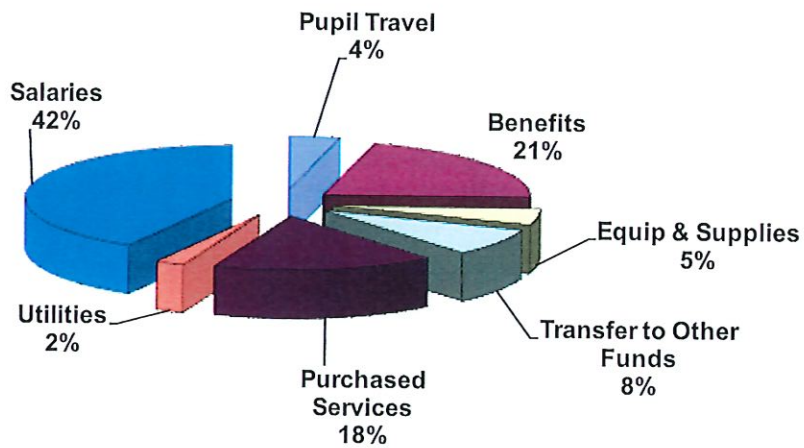
2022-2023 Expenditure Distribution



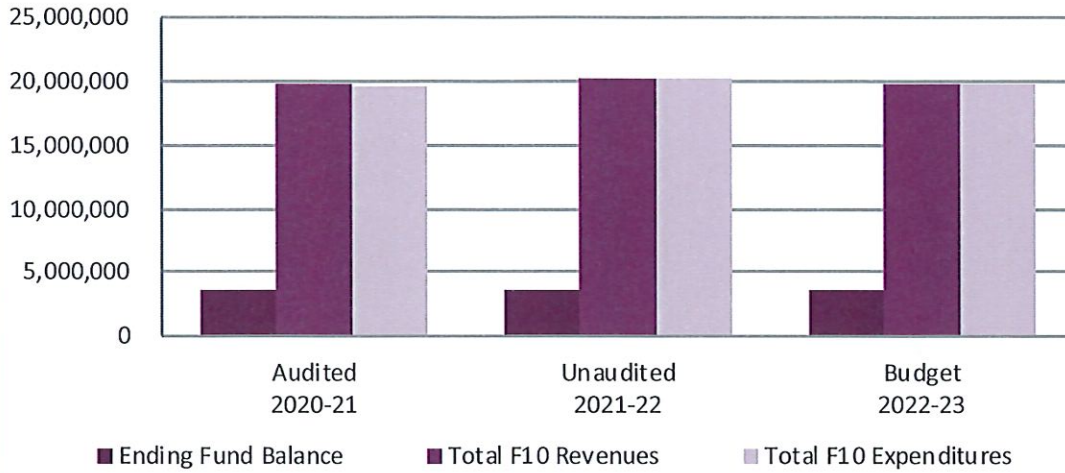
2021-2022 Expenditure Distribution



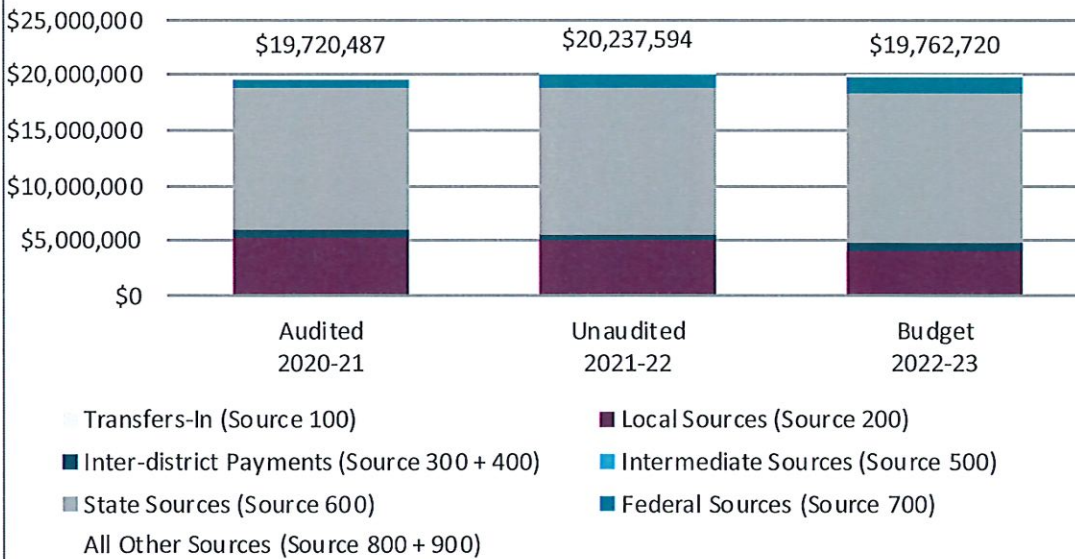
2022-2023 Expenditure Distribution



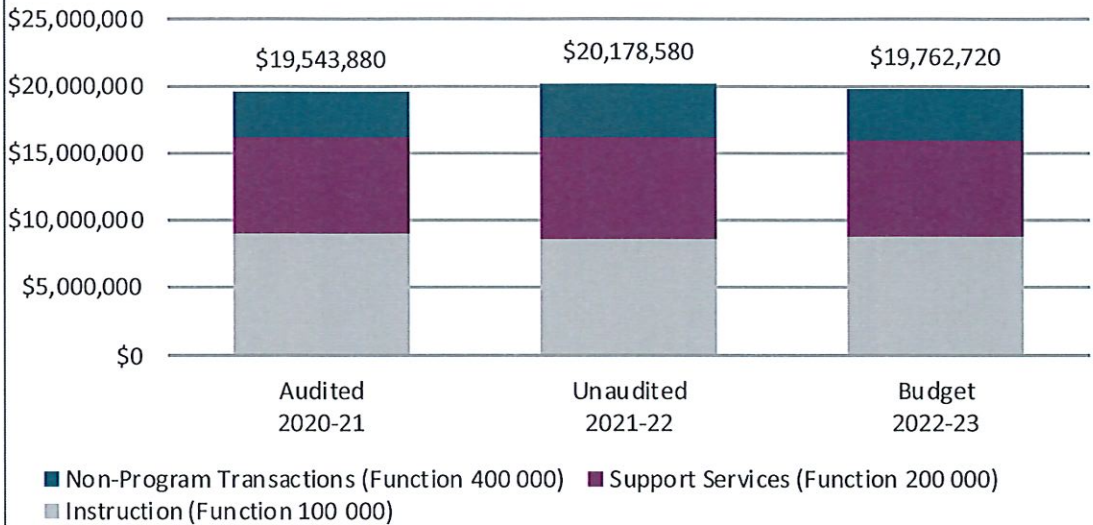
Fund 10 Revenue / Expense and Fund Balance Summary



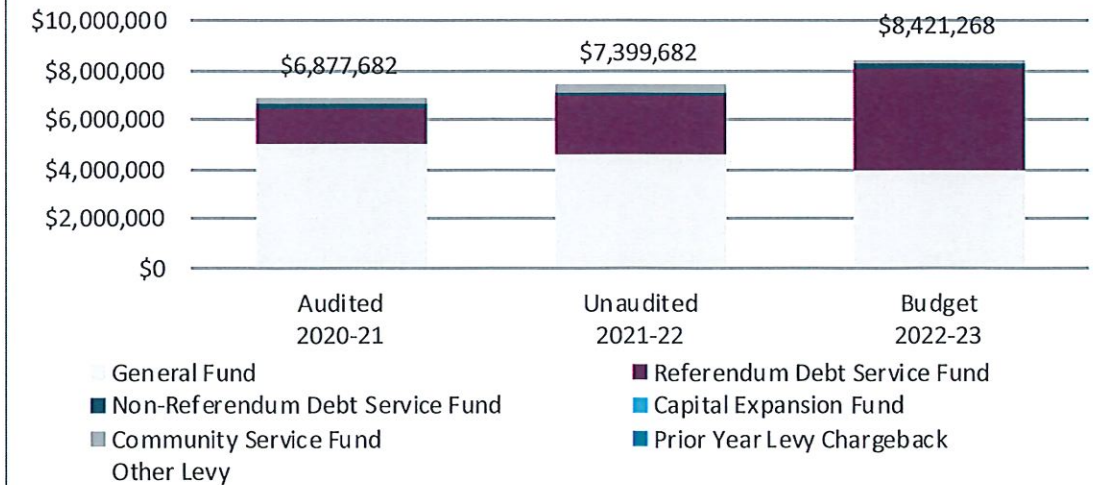
Fund 10 Revenue by Source



Fund 10 Expenditures by Function



Levy Summary



**BERLIN AREA SCHOOL DISTRICT
OTHER FUNDS**

**FUNDS 21 & 23 - SPECIAL PROJECTS
BALANCE SHEET**

	<u>Audited</u> <u>2020-2021</u>	<u>Audited</u> <u>2021-2022</u>	<u>Proposed</u> <u>2022-2023</u>
Assets	1,303,704.24	1,303,704.24	1,279,448.06
Liabilities	<u>2,999.99</u>	<u>2,999.99</u>	<u>(123.99)</u>
Fund Balance	1,300,704.25	1,300,704.25	1,279,324.07
REVENUES	1,642,174.44	1,642,174.44	336,908.93
EXPENDITURES	354,487.49	354,487.49	338,270.00

**SPECIAL EDUCATION FUND - 27
BALANCE SHEET**

	<u>Audited</u> <u>2020-2021</u>	<u>Audited</u> <u>2021-2022</u>	<u>Proposed</u> <u>2022-2023</u>
Assets	22,090.82	33,732.49	-
Liabilities	<u>22,090.82</u>	<u>33,732.49</u>	-
Fund Balance	-	-	
REVENUES	2,529,346.69	2,806,355.68	2,920,802.15
EXPENDITURES	2,529,346.69	2,806,355.68	2,920,802.15

**SHORT TERM DEBT SERVICE FUND 38
BALANCE SHEET**

	<u>Audited</u> <u>2020-2021</u>	<u>Audited</u> <u>2021-2022</u>	<u>Proposed</u> <u>2020-2023</u>
Assets	14,011.00	11,835.98	-
Liabilities	<u>-</u>	<u>-</u>	-
Fund Balance	14,011.00	11,835.98	
REVENUES	170,000.00	3,427,725.00	170,408.00
EXPENDITURES	172,090.00	3,429,900.02	170,641.00

Addendum: Revenue Limit Exemption for Energy Conservation s.121.91(4)(0)1.
The Berlin Area School District exercised its taxing authority to exceed the revenue limit on a non-recurring basis by \$125,583 on energy efficiency measures for the 2017-18 school year. The district has expended \$125,583 of this revenue limit authority to implement energy efficiency improvements, including roof replacement and added insulation, mechanical system upgrades including new cooling tower, and plumbing system upgrades including new water softener system. By installing these improvements, annually the District anticipates saving \$1,968 in utility costs and \$35,636 in non-utility costs.

**BERLIN AREA SCHOOL DISTRICT
OTHER FUNDS**

**DEBT SERVICE FUND - 39
BALANCE SHEET**

	<u>Audited 2020-2021</u>	<u>Audited 2021-2022</u>	<u>Proposed 2022-2023</u>
Assets	339,598.99	339,598.99	215,325.73
Liabilities	-	-	-
Fund Balance	339,598.99	339,598.99	215,325.73
REVENUES	1,397,391.57	11,267,522.06	4,150,000.00
EXPENDITURES	1,409,950.00	11,391,795.32	4,150,000.00

**LONG TERM CAPITAL IMPROVEMENT-
FUND 46**

	<u>Audited 2020-2021</u>	<u>Audited 2021-2022</u>	<u>Proposed 2022-2023</u>
Assets	753,119.91	1,156,380.10	
Liabilities	-	-	
Fund Balance	753,119.91	1,156,380.10	
REVENUES:	50,871.57	403,260.19	-
EXPENDITURES:	-	-	-

**CAPITAL PROJECTS-FUND 49
BALANCE SHEET**

	<u>Audited 2020-2021</u>	<u>Audited 2021-2022</u>	<u>Proposed 2022-2023</u>
Assets	-	-	
Liabilities	-	-	
Fund Balance	42.99	42.99	
REVENUES	-	-	-
EXPENDITURES	-	-	-

**BERLIN AREA SCHOOL DISTRICT
OTHER FUNDS**

FOOD SERVICE FUND - 50

BALANCE SHEET

	Audited 2020-2021	Audited 2021-2022	Proposed 2022-2023
Assets	632,556.51	773,680.56	
Liabilities	36,536.14	234,353.53	
Fund Balance	596,020.37	539,327.03	
<u>REVENUES</u>	1,216,787.79	910,012.00	688,399.10
<u>EXPENDITURES</u>	924,767.60	966,705.34	688,399.10

EMPLOYEE BENEFIT TRUST FUND 73

BALANCE SHEET

	Audited 2020-2021	Audited 2021-2022	Proposed 2022-2023
Assets	489,788.32	506,610.19	
Liabilities	63,869.74	255,730.31	
Fund Balance	553,658.06	250,879.88	
REVENUES	184,419.21	361,038.94	-
EXPENDITURES	71,172.28	413,817.12	-

**BERLIN AREA SCHOOL DISTRICT
OTHER FUNDS**

COMMUNITY SERVICE FUND - 80

BALANCE SHEET

	<u>Audited 2019-2020</u>	<u>Audited 2020-2021</u>	<u>Proposed 2021-2022</u>
Assets	66,147.75	66,147.75	
Liabilities	<u>13.16</u>	<u>13.16</u>	
Fund Balance	66,134.59	66,134.59	
 REVENUE COMMUNITY SERVICE	113,890.00	275,000.00	300,000.00
EXPENDITURES COMM. SERVICE	112,935.58	275,000.00	300,000.00

TEACH GRANT CONSORTIUM- FUND 99

BALANCE SHEET

	<u>Audited 2019-2020</u>	<u>Audited 2020-2021</u>	<u>Proposed 2021-2022</u>
Assets	300.00	300.00	
Liabilities	<u>300.00</u>	<u>300.00</u>	
Fund Balance	-	-	
 REVENUES:	-	-	-
EXPENDITURES:	-	-	-

BERLIN AREA SCHOOL DISTRICT-TAX LEVY SUMMARY

TAX LEVY

	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
General Fund Tax Levy	\$ 4,819,487.00	\$ 5,051,232.00	\$ 4,604,541.00	\$ 3,905,860.00
Short Term Debt Tax Levy	\$ 169,125.00	\$ 170,000.00	\$ 170,725.00	\$ 170,408.00
Debt Service Tax Levy	\$ 1,470,000.00	\$ 1,396,450.00	\$ 2,324,416.00	\$ 4,150,000.00
Community Service Levy	\$ 110,000.00	\$ 260,000.00	\$ 300,000.00	\$ 195,000.00
Prior Year Levy Chargeback	\$ -	\$ -	\$ -	\$ -
<u>TOTAL LEVY</u>	<u>\$ 6,568,612.00</u>	<u>\$ 6,877,682.00</u>	<u>\$ 7,399,682.00</u>	<u>\$ 8,421,268.00</u>

*Mill Rate for Fund Levies

Shown Above	\$ 8.96	\$ 9.00	\$ 9.00	\$ 9.00
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***MILL RATE**

The mill rate for 2022-2023 is \$9.00 per \$1,000 of property valuation. This is the same as the 2021-2022 mill rate.

Example:

	<u>2021-2022</u>	<u>2022-2023</u>
City of Berlin Meridan Value School portion Home \$126,000 of Property Tax	\$1,134	\$1,134

The revenue cap limit is \$10,000 per student which is the same as 2021-2022.

COMMUNITY SERVICE

Fund 80, Community Service Tax Levy is used to help fund a partnership with the city police department for a school liaison and crossing guards at two busy intersections in the city.

The school district also offers the community our indoor pool for adult swim activities year around, family weekend swim when the outdoor pool is closed and any other special swim programs offered through the city park department and the fitness center located in the Middle School.

**BERLIN AREA SCHOOL DISTRICT
2022-23 ESTIMATED TAX LEVY**

MUNICIPALITY	FULL VALUE 2020	FULL VALUE 2021	FULL VALUE 2022	TOTAL LEVY 2020-21	TOTAL LEVY 2021-22	TOTAL LEVY 2022-23
Berlin, City*	283,138,500 6,599,100	306,106,800 7,138,100	361,677,100 8,947,500	2,549,908.52 59,430.64	2,756,393.78 64,276.31	3,256,732.30 80,568.03
Tn. Berlin	118,665,685	125,705,591	133,932,630	1,068,687.73	1,131,938.62	1,206,000.38
Tn. Brooklyn	7,191,102	7,722,469	8,291,022	64,762.13	69,538.36	74,656.76
Tn. St. Marie	4,521,822	5,292,206	5,671,966	40,722.94	47,654.62	51,073.39
Tn. Seneca	36,941,300	41,716,600	49,862,900	332,688.55	375,644.63	448,991.98
Tn. Aurora	104,310,296	114,975,674	125,753,321	939,404.97	1,035,319.15	1,132,349.55
Tn. Bloomfield	1,186,477	1,214,520	1,358,892	10,685.26	10,936.36	12,236.18
Tn. Leon	24,179,497	25,312,443	30,737,575	217,757.41	227,930.45	276,777.42
Tn. Marion	2,906,124	3,023,788	3,557,049	26,172.17	27,228.24	32,029.55
Tn. Poy Sippi	77,766,182	83,781,959	91,889,556	700,352.13	754,429.73	827,422.26
Tn. Saxeville	216,474	203,440	235,921	1,949.54	1,831.91	2,124.36
Tn. Warren	35,359,345	36,600,463	41,585,508	318,441.66	329,575.46	374,457.95
Tn. Nepeuskun	37,932,532	39,267,822	44,529,194	341,615.45	353,594.17	400,964.46
Tn. Rushford	<u>22,774,524</u>	<u>23,697,859</u>	<u>27,195,400</u>	<u>205,104.40</u>	<u>213,391.64</u>	<u>244,881.80</u>
	763,688,960	821,759,734	935,225,534	6,877,683.49	7,399,683.44	8,421,266.38

Mill Rate 9.00

*TID Values Excluded

Berlin School District Financial Profile

Historical Revenue Limit/ State Aid / Tax Levy

Year	Revenue Limit	Oct 15 th State aid Certification	Fund 39 Levy	Fund 80 Levy	All Funds Tax Levy	Mill Rate
2006/2007	14,333,411	10,951,009	1,649,596	90,000	5,118,053	8.82
2007/2008	14,740,473	11,259,358	1,608,000	90,000	5,166,662	8.62
2008/2009	15,241,640	11,492,059	1,506,088	130,000	5,373,707	8.71
2009/2010	15,432,452	11,094,747	1,476,288	130,000	5,935,538	9.57
2010/2011	15,623,469	11,151,366	1,426,088	130,000	6,020,631	9.66
2011/2012	14,886,000	10,267,338	1,379,213	130,000	6,063,983	9.69
2012/2013	14,959,650	10,143,113	1,250,663	100,000	6,157,903	10.09
2013/2014	15,358,750	10,151,310	909,403	100,000	6,202,712	10.00
2014/2015	15,104,471	10,147,667	1,399,069	100,000	6,444,664	10.17
2015/2016	14,894,800	10,107,431	1,395,000	100,000	6,533,943	10.19
2016/2017	14,802,800	10,252,046	1,395,000	100,000	6,327,410	9.62
2017/2018	14,839,600	10,679,152	1,395,000	110,000	5,871,376	8.59
2018/2019	15,546,594	10,775,351	1,396,050	110,000	6,216,310	8.96
2019/2020	16,153,741	11,104,143	1,470,000	110,000	6,568,612	8.96
2020/2021	16,477,131	11,194,997	1,396,450	260,000	6,877,682	9.00
2021/2022	16,623,989	11,705,534	2,324,416	300,000	7,399,682	9.00
2022/2023	16,215,152	11,995,661	4,150,000	195,000	8,421,268	9.00

Historical Enrollment

Budget Year	Total FTE Enrollment
2006/2007	1,702
2007/2008	1,687
2008/2009	1,647
2009/2010	1,661
2010/2011	1,655
2011/2012	1,643
2012/2013	1,641
2013/2014	1,638
2014/2015	1,625
2015/2016	1,593
2016/2017	1,607
2017/2018	1,640
2018/2019	1,628
2019/2020	1,555
2020/2021	1,500
2021/2022	1,472
2022/2023	1,416

Historical Equalized Value

Budget Year	TIF-Out Equalized Value
2006/2007	580,048,673
2007/2008	599,305,166
2008/2009	616,611,157
2009/2010	620,351,166
2010/2011	623,479,980
2011/2012	625,628,514
2012/2013	610,528,899
2013/2014	620,341,239
2014/2015	633,601,401
2015/2016	641,095,790
2016/2017	657,897,543
2017/2018	682,977,866
2018/2019	693,456,009
2019/2020	733,076,163
2020/2021	763,688,960
2021/2022	821,759,734
2022/2023	935,225,534

Berlin School District Financial Profile

Historical Fund Balance

Budget Year	General Fund Balance	Balance as a % of Revenues	General Fund Revenues
2010/2011	2,423,148	14.3%	16,933,064
2011/2012	2,687,032	16.0%	16,824,416
2012/2013	3,019,623	17.9%	16,893,508
2013/2014	3,173,940	18.4%	17,291,075
2014/2015	3,253,745	19.1%	17,047,684
2015/2016	3,280,203	18.7%	17,503,230
2016/2017	3,307,525	18.5%	17,919,411
2017/2018	3,333,262	18.7%	17,828,501
2018/2019	3,432,924	18.2%	18,846,691
2019/2020	3,454,588	18.2%	19,021,394
2020/2021	3,631,043	18.4%	19,720,335
2021/2022	3,690,210	18.2%	20,237,594

FUND BALANCE

The Board of Education places the responsibility of administering the budget, once adopted, with the Superintendent. They shall monitor the Fund 10 fund balance and shall report the balance to the Board at the end of each budget year. The fund balance shall be maintained at a level sufficient to avoid short term borrowing for cash flow purposes.

Reserved fund balances shall be reported as reserved for encumbrances, for inventories, for advance to other funds, for self-insurance, for scholarships, for long-term debt retirement (Fund 30) or for subsequent year's budget.

Designated fund balances shall be reported for working cash balance or for other purposes.

If, during the fiscal year, it appears to the Superintendent that the fund balance will be less than estimated, the Superintendent will bring forward for Board consideration recommendations that will protect the fund balances. Such recommendations shall be in accordance with requirements of the law.

No. 1 **RESOLUTION LEVYING TAX;** Be it resolved by the electors of the Berlin Area School District at the Annual Meeting of said district held on October 26, 2022 that the district adopt a property tax levy of \$8,421,268 for the 2022-2023 school year.

No. 2 **RESOLVED:** that the school board be and it is hereby empowered to defend and prosecute any actions on behalf of this school district as in their discretion such action shall be deemed necessary.

No. 3 **RESOLVED:** that the school members of this district shall receive \$3,600 annually, with the President and Vice-President to receive \$4,200 annually. Two hundred dollars per year shall be paid to the CESA representative.

No. 4 **RESOLVED:** that the school board members shall be reimbursed for actual and necessary expenses incurred on out of the district activities and travel out of the district.

No. 5 **RESOLVED:** that the school board be authorized to establish the date and time of the 2023 annual meeting.