

2021/2022

ANNUAL MEETING

October 27, 2021

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 educational 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.



ANNUAL SCHOOL DISTRICT MEETING AND BUDGET HEARING

October 27, 2021

6:00 p.m.

CLAY LAMBERTON ELEMENTARY BOARD ROOM

AGENDA FOR ANNUAL SCHOOL DISTRICT MEETING OCTOBER 27, 2021 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)	2022
Dina Dretske (Clerk)	2023
Mark Finger	2023
Catherine Kujawa (President)	2024
Beth Malchetske (Treasurer)	2024
Sara Podoll	2022
Linda Reetz	2022
Nick Toney	2024
Vacancy (Anna Schaffer)	

Superintendent	Dr. Carl Cartwright
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	Mackenzie Olszewski
Elementary Principal	Jena Nolan
Elementary Asst. Principal	Michael Dexheimer
Director of Operations	Josh Youngbauer
Director of Health Services	Terri Mauel
Director of Food Services	Cassandra Goldamer
District Communications Specialist	Carrie McCarthy

PROFESSIONAL STAFF	47 High School Teachers	24 Middle School Teachers
	5 Guidance Counselors	49 Elementary Teachers
	3 Librarians	1 Technology Coordinator
	1 Nurse	1 Psychologist
	1 AV	1 Social Worker

CUSTODIAL/MAINTENANCE STAFF 14 full-time, 2 part-time

SECRETARIES/BOOKKEEPERS 7 full-time, 3 part-time

AIDES	Library Aides	1 full-time, 1 part-time
	Teacher/Playground Aides	32 part-time
	Playground Aides	1 part-time
	Health Aide	1 part-time

FOOD SERVICE 4 full-time, 13 part-time

District Annual Meeting Minutes

6:00 p.m. on Wednesday, October 28, 2020 at Clay Lamberton Gym

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 is a public meeting and all resident audience members can vote and make motions.

2. Nominations from Floor for Permanent Chairperson

Linda Reetz/Beth Malchetske 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 2019-2020 school year, a gross tax of \$6,568,612 was levied and certified last November. At the end of the 2019-2020 school year, the district has a \$3,454,588.17 general fund equity balance. It is proposed that a tax levy of \$6,877,682 be levied for the 2020-2021 school year. Of the total amount, \$5,051,232 will be General Fund operation Fund 10, \$1,396,450 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; \$170,000 for Short Term Debt Service Fund 38 to cover the non-referendum High School Roof Replacement Project and \$260,000 Community Service Fund 80 community recreation and continuation of the police liaison officer.

5. Budget Hearing

Tricia Polakowski talked about audited 2019-2020 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 the pool project that will come from Fund 80.

6. Resolution

A. Levy Tax

Is there a motion for the tax levy on page 18? Mark Finger made a motion to accept the tax levy as written on page 18. The motion was seconded by Linda Reetz. Motion passed by unanimous voice vote.

B. Sale of Personal Property

Is there a motion for Sale of Personal Property on page 18? Linda Reetz made a motion to accept the sale of personal property resolution as written on page 18. The motion was seconded by Beth Malchetske. Motion passed by unanimous voice vote.

C. Legal Proceedings

Is there a motion of Legal Proceedings on page 18? Beth Malchetske made a motion to accept the legal proceeding resolution as written on page 18. The motion was seconded by Dina Dretske. Motion passed by unanimous voice vote.

D. Set Salaries for School Board Members

Is there a motion to Set Salaries of School Board members on page 18? Josh Youngbauer made a motion to accept the salaries of board members as written on page 18. The motion was seconded by Bryant Bednarek. Motion passed by unanimous voice vote.

E. Reimbursement of Expenses of School Board Members

Is there a motion for the Reimbursement of Expenses of school Board Members as stated on

page 18? Bryant Bednarek made a motion to accept the reimbursement of expenses of school board members as written on page 18. The motion was seconded by Josh Youngbauer. Motion passed by unanimous voice vote.

7. President's Report

President Catherine Kujawa thanked everyone for the hard work over the past year and especially with the pandemic in place. The Board is extremely proud to represent this district to the community.

8. Other Business

None

9. Adjourn

Beth Malchetske/Linda Reetz moved to adjourn the meeting at 6:25 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 2020-2021 school year, a gross tax of \$6,877,682 was levied and certified last November. Of the total amount, \$5,051,232 was used for general fund operations, \$260,000 for community service and \$1,566,450 for debt service. At the end of the 2020-2021 school year, the district has a \$3,631,043.45 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 \$3,631,043.45 balance.

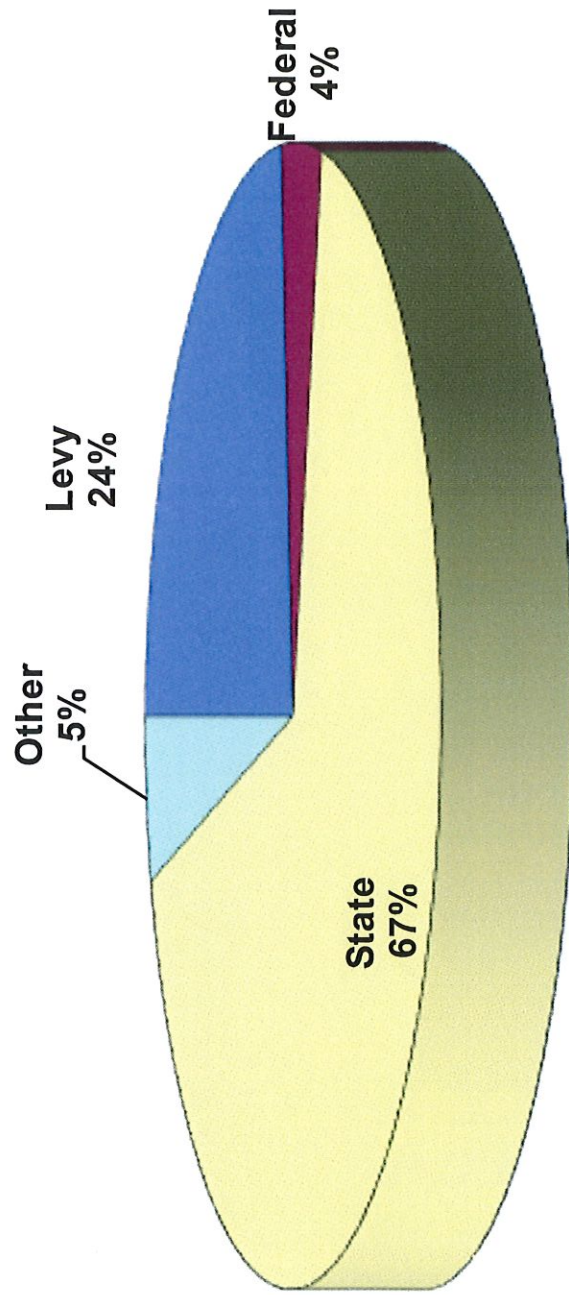
It is proposed that a tax levy of \$7,399,682 be levied for the 2021-2022 school year. Of the total amount \$4,604,541 will be general fund operation (10), \$2,324,416 Long Term Debt Service (39) for the 2013 referendum covering the addition to Clay Lamberton Elementary; remodeling projects at Clay Lamberton Elementary and High School; plus the new Middle School; \$170,725 for Short Term Debt Service (38) to cover the non-referendum High School Roof Replacement Project and \$300,000 community service (80) community recreation and continuation of police liaison officer.

**BERLIN AREA SCHOOL DISTRICT
FUND 10-GENERAL OPERATING FUND**

<u>BALANCE SHEET</u>	<u>AUDITED 2019-20</u>	<u>AUDITED 2020-21</u>	<u>BUDGETED 2021-22</u>
Assets	\$4,769,294.75	\$4,808,892.03	4,903,077.40
Liabilities	1,314,706.58	1,177,848.58	610,738.81
Fund Balance	3,454,588.17	3,631,043.45	4,292,338.59
<u>REVENUES</u>			
Property Tax	4,819,487.00	5,051,232.00	4,604,541.00
TID Closure-City of Berlin	-	-	
Other Local Sources	229,271.43	186,779.60	183,800.00
*Interdistrict Payments	720,186.36	811,948.40	688,730.00
Intermediate Sources	17,282.75	14,547.24	16,951.00
State Sources:			
DOR Computer Aid	60,985.84	60,902.52	61,060.00
Transportation Aid	57,850.82	52,396.00	52,000.00
High Poverty District Aid			82,129.00
Library Aid	81,378.00	71,204.00	67,000.00
Other Grants(Peer Mentor; PALS; Robotics; Career Incentive; TEACH,School BasedMental Health)	109,323.15	163,404.31	113,000.00
Low Revenue Ceiling Aid	1,197,043.00	1,159,004.00	1,120,420.00
Equalization Aid	11,104,143.00	11,194,997.00	11,705,534.00
Teacher Effectiveness Grant	10,480.00	10,240.00	10,240.00
PILT	29,417.07	31,664.71	28,000.00
Miscellaneous	2,096.20	-	-
Federal Sources:			
School Climate Grant	93,034.15	-	-
Title 1/Regular & Migrant	282,647.95	317,240.28	357,469.00
Title III A - ELL	-	-	7,222.00
Title II Staff Development	42,216.41	58,656.65	65,897.00
Title IV CLC Grant	73,646.42	185,960.81	130,000.00
SBS Funds from Prior Year	54,389.00	52,805.46	25,000.00
ESSER	-	182,788.52	258,220.00
AWAREness Grant/Title IVA	11,064.05	21,439.91	21,437.00
All Other Sources:			
Sale Assets/Scrap	3,590.63	63,761.36	1,000.00
Ins Reimb/Claims	16,619.00	19,772.49	20,000.00
Miscellaneous	5,242.06	9,590.11	6,500.00
Total Revenue	19,021,394.29	19,720,335.37	19,626,150.00

*Includes Open Enrollment

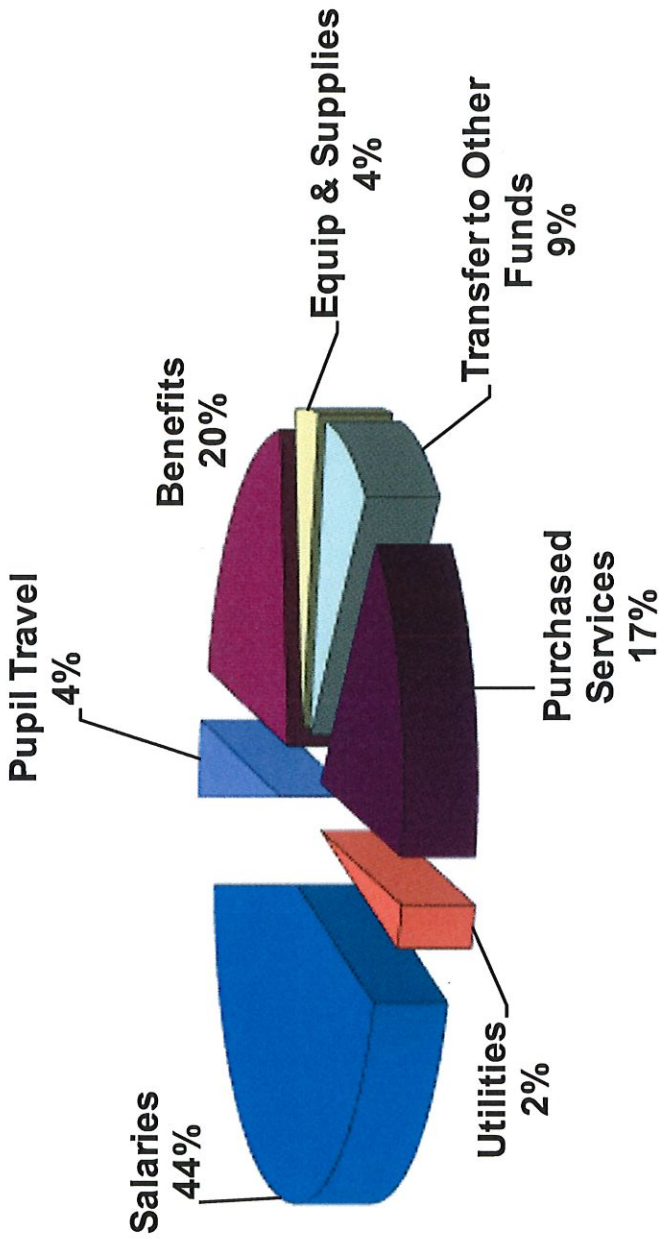
2021-2022 Revenue Distribution



EXPENDITURE SUMMARY BY OBJECT			
FUND 10-GENERAL FUND			
		AUDITED	PROPOSED
		ANNUAL	BUDGET
	Object	2020-2021	2021-2022
SALARIES	100	8,288,192.39	8,630,000
EMPLOYEE BENEFITS	200	3,516,722.33	3,832,078
PURCHASED SERVICES			
Personal Service	310	720,204.50	\$750,000
Maintenance Service	324	382,001.84	\$250,000
Vehicle & Equipment Rental	325	7,800.40	\$5,000
Construction Service	327	0	\$10,000
Gas for Heat	331	81,892.94	\$112,116
Electricity	336	229,521.14	\$280,000
Water	337	32,591.58	\$30,000
Sewerage	338	34,283.26	\$30,000
Pupil Travel	341	678,099.26	\$763,745
Employee Travel	342	1,620.86	\$10,000
Consultant Travel	343	0	\$385
Other Travel	345	1,875.10	\$3,500
Vehicle Fuel	348	66,978.08	\$110,000
Advertising	351	3,743.20	\$2,700
Postage	353	6,971.15	\$13,000
Printing & Binding	354	13,888.78	\$20,000
Telephone	355	17,444.99	\$20,000
Long Distance Learning	356	1,897.75	\$2,000
On-Line Communication	358	9,888.00	\$9,000
Data Processing	360	230,540.29	\$100,000
Purch. Ed Service/Youth Options	370	15,732.29	\$2,500
Pay To Municipality/Police Liaison	381	0	\$1,000
Interdistrict Pay/Open Enrollment	382	1,402,266.00	\$1,437,859
Payment to CESA/At Risk	386	36,457.21	\$50,000
Payments to State	387	333,549.00	\$330,272
Payment to MPTC/GEDs	389	1,303.05	\$3,000
Sub-Total 300		4,310,550.67	4,346,077
NON-CAPITAL OBJECTS			
General Supplies	411	246,054.88	\$257,625
Food	415	14,095.74	\$12,000
Medical Supplies	416	1,071.42	\$3,000
Paper	417	16,256.39	\$18,000
Other Supplies	419	1,045.43	\$1,000
Apparel/Uniforms (New)	420	7,882.20	\$10,000
Audio-Visual Media	431	7,374.06	\$6,300
Library Books	432	37,741.37	\$30,000
Newspaper	433	3,378.55	\$3,000

		AUDITED	PROPOSED
		ANNUAL	BUDGET
	Object	2020-2021	2021-2022
Periodicals	434	183.52	\$1,650
Other Media	439	129,277.46	\$70,000
Non-Capital Equipment	440	72,836.58	\$100,000
Resale	450	5,862.88	\$8,000
Equipment Components(New)	460	12,566.87	\$5,000
Textbooks,Sheet Music	470	287,121.78	\$50,000
Non-Instructional Comp. Software	480	130,124.85	\$150,000
Media/Support Staff	490	15,823.96	\$12,000
Sub-Total 400		988,697.94	737,575
CAPITAL OBJECTS			
Equipment Additions	550	19,355.89	\$25,000
Equipment Replacement	560	31,165.66	\$20,000
Technology Hardware/Software	581	493,671.52	\$100,000
Sub-Total 500		544,193.07	\$145,000
LOAN PRINC/INTEREST			
Principal	670	0.00	
Interest	680	1,425.00	\$1,500
OPEB	690	0.00	\$0
Sub-Total 600		1,425.00	\$1,500
INSURANCE			
Property/Liability/Wrkmn. Comp.	700	188,979.42	\$182,620
TRANS. TO OTHER FUNDS			
Trans. To Sp. Ed. Fund 27	827	1,630,370.09	\$1,700,000
Trans. To Fund 46	846	40,000.00	\$0
OTHER			
Dues & Fees	940	34,749.18	\$50,000
Adjustments/Refunds	971	0.00	\$0
Prior Yr. Non-Aidable Ref.	972	0.00	\$0
Contribution/Green Thumb	991	0.00	\$1,300
Sub-Total 900		34,749.18	\$51,300
GRAND TOTALS=		19,543,880.09	\$19,626,150

2021-2022 Expenditure Distribution



**BERLIN AREA SCHOOL DISTRICT
OTHER FUNDS**

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

	<u>Audited 2019-2020</u>	<u>Audited 2020-2021</u>	<u>Proposed 2021-2022</u>
Assets	13,017.30	1,303,704.24	
Liabilities	<u>-</u>	<u>2,999.99</u>	
Fund Balance	13,017.30	1,300,704.25	
REVENUES	3,344.90	1,642,174.44	-
EXPENDITURES	35.99	354,487.49	-

**SPECIAL EDUCATION FUND - 27
BALANCE SHEET**

	<u>Audited 2019-2020</u>	<u>Audited 2020-2021</u>	<u>Proposed 2021-2022</u>
Assets	50,438.29	22,090.82	
Liabilities	<u>50,438.29</u>	<u>22,090.82</u>	
Fund Balance	-	-	
REVENUES	2,711,860.13	2,529,346.69	2,682,913.00
EXPENDITURES	2,711,860.13	2,529,346.69	2,682,913.00

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

	<u>Audited 2019-2020</u>	<u>Audited 2020-2021</u>	<u>Proposed 2021-2022</u>
Assets	16,101.00	14,011.00	
Liabilities	<u>-</u>	<u>-</u>	
Fund Balance	16,101.00	14,011.00	
REVENUES	169,125.00	170,000.00	170,725.00
EXPENDITURES	171,149.98	172,090.00	172,900.00

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 2019-2020</u>	<u>Audited 2020-2021</u>	<u>Proposed 2021-2022</u>
Assets	352,157.42	339,598.99	
Liabilities	-	-	
Fund Balance	352,157.42	339,598.99	
REVENUES	1,471,439.55	1,397,391.57	2,324,416.00
EXPENDITURES	1,402,450.00	1,409,950.00	1,407,950.00

**LONG TERM CAPITAL IMPROVEMENT-
FUND 46**

	<u>Audited 2019-2020</u>	<u>Audited 2020-2021</u>	<u>Proposed 2021-2022</u>
Assets	702,248.34	753,119.91	
Liabilities	-	-	
Fund Balance	702,248.34	753,119.91	
REVENUES:	409,966.38	50,871.57	10,000.00
EXPENDITURES:	-	-	50,000.00

**CAPITAL PROJECTS-FUND 49
BALANCE SHEET**

	<u>Audited 2019-2020</u>	<u>Audited 2020-2021</u>	<u>Proposed 2021-2022</u>
Assets	-	-	
Liabilities	-	-	
Fund Balance	-	-	
REVENUES	-	-	-
EXPENDITURES	42.99	-	-

**BERLIN AREA SCHOOL DISTRICT
OTHER FUNDS**

FOOD SERVICE FUND - 50

BALANCE SHEET

	<u>Audited 2019-2020</u>	<u>Audited 2020-2021</u>	<u>Proposed 2021-2022</u>
Assets	368,004.60	632,556.51	
Liabilities	<u>64,004.42</u>	<u>36,536.14</u>	
Fund Balance	304,000.18	596,020.37	
REVENUES	923,554.77	1,216,787.79	530,779.00
EXPENDITURES	844,848.47	924,767.60	530,779.00

EXPENDIBLE TRUST FUND - 72

BALANCE SHEET

	<u>Audited 2019-2020</u>	<u>Audited 2020-2021</u>	<u>Proposed 2021-2022</u>
Assets	828,121.76	-	
Liabilities	<u>-</u>	<u>-</u>	
Fund Balance	828,121.76	-	
REVENUES	6,314.49	-	-
EXPENDITURES	48,007.68	828,121.76	-

EMPLOYEE BENEFIT TRUST FUND 73

BALANCE SHEET

	<u>Audited 2019-2020</u>	<u>Audited 2020-2021</u>	<u>Proposed 2021-2023</u>
Assets	577,613.89	489,788.32	
Liabilities	<u>137,202.76</u>	<u>63,869.74</u>	
Fund Balance	440,411.13	553,658.06	
REVENUES	338,791.91	184,419.21	50,000.00
EXPENDITURES	332,123.81	71,172.28	25,000.00

**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>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
General Fund Tax Levy	\$ 4,557,299.00	\$ 4,819,487.00	\$ 5,051,232.00	\$ 4,604,541.00
Short Term Debt Tax Levy	\$ 152,875.00	\$ 169,125.00	\$ 170,000.00	\$ 170,725.00
Debt Service Tax Levy	\$ 1,396,050.00	\$ 1,470,000.00	\$ 1,396,450.00	\$ 2,324,416.00
Community Service Levy	\$ 110,000.00	\$ 110,000.00	\$ 260,000.00	\$ 300,000.00
Prior Year Levy Chargeback	<u>\$ 86.00</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<u>TOTAL LEVY</u>	<u>\$ 6,216,310.00</u>	<u>\$ 6,568,612.00</u>	<u>\$ 6,877,682.00</u>	<u>\$ 7,399,682.00</u>

*Mill Rate for Fund Levies

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

The mill rate for 2021-2022 is \$9.00 per \$1,000 of property valuation. This is the same as the 2020-2021 mill rate.

The revenue cap limit is \$10,000 per student which is the same as 2020-2021.

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.

**BERLIN AREA SCHOOL DISTRICT
2021-22 ESTIMATED TAX LEVY**

MUNICIPALITY	FULL VALUE 2019	FULL VALUE 2020	FULL VALUE 2021	TOTAL LEVY 2019-20	TOTAL LEVY 2020-21	TOTAL LEVY 2021-22
Berlin, City*	270,308,400 6,079,400	283,138,500 6,599,100	306,106,800 7,138,100	2,422,055.17 54,473.49	2,549,908.52 59,430.64	2,756,393.78 64,276.31
Tn. Berlin	112,691,658	118,665,685	125,705,591	1,009,755.57	1,068,687.73	1,131,938.62
Tn. Brooklyn	7,181,592	7,191,102	7,722,469	64,349.51	64,762.13	69,538.36
Tn. St. Marie	4,311,527	4,521,822	5,292,206	38,632.75	40,722.94	47,654.62
Tn. Seneca	35,970,600	36,941,300	41,716,600	322,308.81	332,688.55	375,644.63
Tn. Aurora	102,933,009	104,310,296	114,975,674	922,314.76	939,404.97	1,035,319.15
Tn. Bloomfield	1,148,044	1,186,477	1,214,520	10,286.86	10,685.26	10,936.36
Tn. Leon	22,709,037	24,179,497	25,312,443	203,480.69	217,757.41	227,930.45
Tn. Marion	2,726,600	2,906,124	3,023,788	24,431.26	26,172.17	27,228.24
Tn. Poy Sippi	74,093,985	77,766,182	83,781,959	663,907.30	700,352.13	754,429.73
Tn. Saxeville	223,170	216,474	203,440	1,999.68	1,949.54	1,831.91
Tn. Warren	34,325,085	35,359,345	36,600,463	307,564.43	318,441.66	329,575.46
Tn. Nepeuskun	35,803,930	37,932,532	39,267,822	320,815.39	341,615.45	353,594.17
Tn. Rushford	<u>22,570,126</u>	<u>22,774,524</u>	<u>23,697,859</u>	<u>202,236.00</u>	<u>205,104.40</u>	<u>213,391.64</u>
	<u>733,076,163</u>	<u>763,688,960</u>	<u>821,759,734</u>	<u>6,568,611.67</u>	<u>6,877,683.49</u>	<u>7,399,683.44</u>
Mill Rate				8.96	9.00	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

Historical Enrollment

Total FTE 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

Historical Equalized Value

TIF-Out 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

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

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 27, 2021 that the district adopt a property tax levy of \$7,399,682 for the 2021-2022 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 board 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 2022 annual meeting.