



2023-2024

ANNUAL MEETING

OCTOBER 25, 2023

MISSION STATEMENT

WE WILL SERVE OUR COMMUNITY THROUGH A COMMITMENT TO CHILDREN BY SUPPORTING THEM, CHALLENGING THEM, AND PREPARING THEM FOR THEIR FUTURES.

ANNUAL SCHOOL DISTRICT MEETING AND BUDGET HEARING

October 25, 2023

6:00 p.m.

BERLIN MIDDLE SCHOOL ROOM MA202

AGENDA FOR ANNUAL SCHOOL DISTRICT MEETING OCTOBER 25, 2023 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	2026
Rick Gehrke	2026
Allison Krause	2026
Catherine Kujawa (President)	2024
Beth Malchetske (Treasurer)	2024
Sara Podoll (Clerk)	2025
Mike Shattuck	2025
Nick Toney	2024

Superintendent

Director of Business Services/HR

Director of Pupil Services & Special Education

Director of Instruction

High School Principal

High School Asst. Principal

Middle School Principal

Middle School Asst. Principal

Elementary Principal

Elementary Asst. Principal

Director of Operations

Director of Food Services

Dr. Emmett Durtschi

Tricia Polakowski

Ann Schnyder

Sara Markee

Bryant Bednarek

Kurt Schommer

Colleen Pariso

Josh Ray

Jena Nolan

Michael Dexheimer

Josh Youngbauer

Cassandra Goldamer

District Annual Meeting Minutes

6:00 p.m. on Wednesday, October 26, 2022 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 is a public meeting and all resident audience members could vote and make motions.

2. Nominations from Floor for Permanent Chairperson

Beth Malchetske/Mike Shattuck 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 2021-2022 school year, a gross tax of \$7,399,682 was levied and certified last November. At the end of the 2021-2022 school year, the district has a \$3,690,209.81 general fund equity 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 Fund 10, \$4,150,000; 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; \$170,408 for Short Term Debt Service Fund 38 to cover the non-referendum High School Roof Replacement Project, and \$195,000 Community Service Fund 80 community recreation and continuation of the police liaison officer.

5. Budget Hearing

Tricia Polakowski talked about the audited 2021-2022 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.

6. Resolution

A. Levy Tax

Is there a motion for the Tax Levy on page 23? Carrie McCarthy made a motion to accept the tax levy as written on page 23. The motion was seconded by Beth Malchetske. Motion passed by unanimous voice vote.

B. Legal Proceedings

Is there a motion of Legal Proceedings on page 23? Beth Malchetske made a motion to accept the legal proceeding resolution as written on page 23. The motion was seconded by Mike Shattuck. 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 23? Carrie McCarthy made a motion to accept the salaries of board members as written on page 23. The motion was seconded by Emmett Durtschi. 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 23? Carrie McCarthy made a motion to accept the reimbursement of expenses of school board members as written on page 23. The motion was seconded by Bryant Bednarek. 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 23? Carrie McCarthy made a motion to accept the board to set the date for the Next Annual Meeting as written on page 23. The motion was seconded by Tammy Goettl. Motion passed by unanimous voice vote.

7. President's Report

President Catherine Kujawa went over accomplishments such as bringing AP classes to the high school and Project Lead the Way into the curriculum. She thanked the Administration and staff of the district for their hard work over the past year. The Board is extremely proud to represent this district to the community.

8. Other Business

None

9. Adjourn

Catrina Burgess made a motion to adjourn the district annual meeting at 6:45 p.m. The motion was seconded by Mike Shattuck. 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.

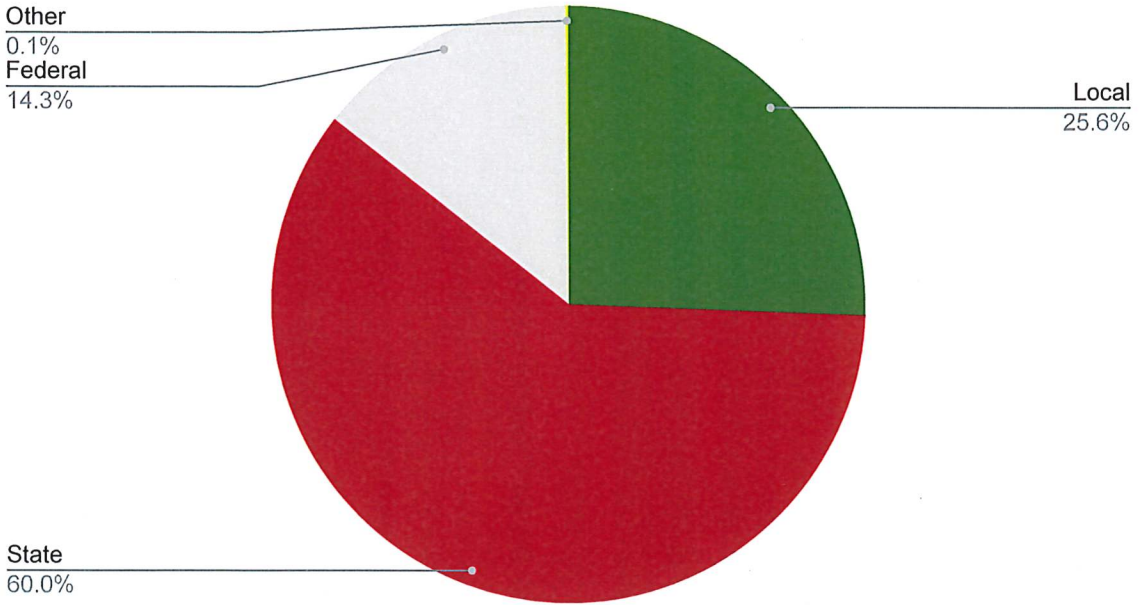
To meet the debt service, community service and operating expenses for the 2022-2023 school year, a gross tax of \$8,421,268 was levied and certified last November. Of the total amount, \$3,905,860 was used for general fund operations, \$195,000 for community service and \$4,320,408 for debt service. At the end of the 2022-2023 school year, the district has a \$3,991,736.88 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 \$3,991,736.88 balance.

It is proposed that a tax levy of \$7,416,513 be levied for the 2023-2024 school year. Of the total amount \$4,839,338 will be general fund operation (10), \$2,230,567 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; \$171,608 for Short Term Debt Service (38) to cover the non-referendum High School Roof Replacement Project and \$175,000 community service (80) community recreation and continuation of police liaison officer.

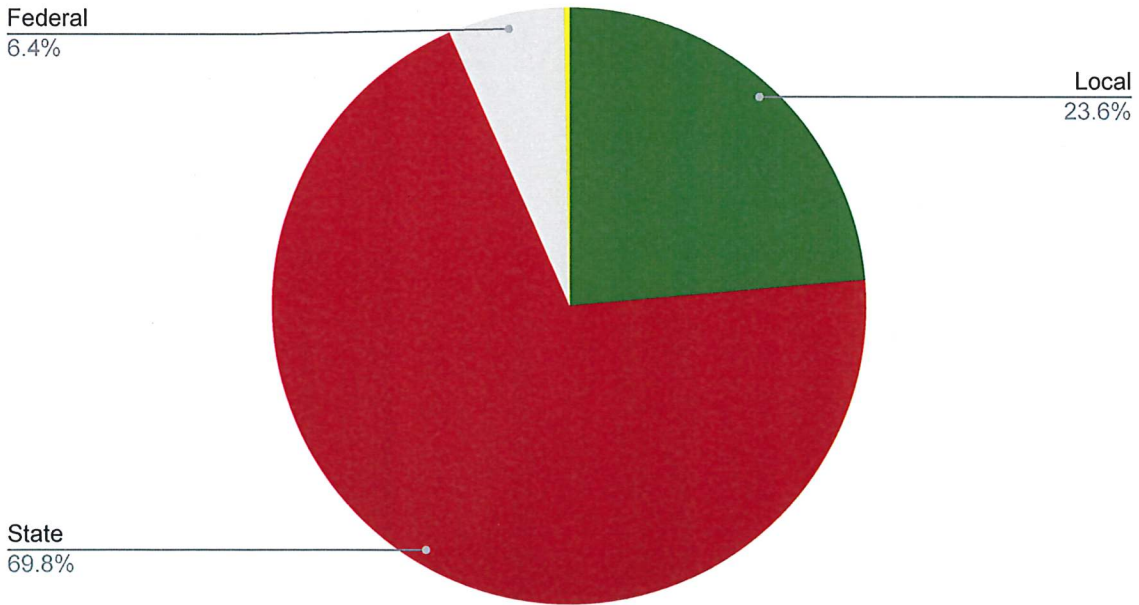
BERLIN AREA SCHOOL DISTRICT FUND 10-GENERAL OPERATING FUND

	AUDITED	AUDITED	% 2021-22 TO	BUDGET
	<u>2021-22</u>	<u>2022-23</u>	<u>2022-23</u>	<u>2023-24</u>
			<u>DIFFERENCE</u>	
REVENUES				
Property Tax	4,604,541.00	3,905,860.00	-15.17%	4,839,339.00
TID Closure-City of Berlin	48,795.71	0.00	-100.00%	0.00
Other Local Sources	244,720.53	121,532.22	-50.34%	158,800.00
Subtotal Local Sources	4,898,057.24	4,027,392.22		4,998,139.00
*Interdistrict Payments	646,129.01	530,310.56	-17.92%	733,912.00
Subtotal Interdistrict Sources	646,129.01	530,310.56		733,912.00
Intermediate Sources	17,732.42	15,328.16	-13.56%	16,951.00
Subtotal Intermediate Sources	17,732.42	15,328.16		16,951.00
State Sources:				
DOR Computer Aid/Pers. Prop	61,060.46	61,093.63	0.05%	61,094.00
Transportation Aid	55,671.00	54,746.00	-1.66%	52,000.00
High Poverty District Aid	82,129.00	82,129.00	0.00%	0.00
Library Aid	73,982.00	95,969.00	29.72%	73,982.00
Other Grants(Peer Mentor; PALS; Robotics; Career Incentive; TEACH)	76,633.09	114,580.51	49.52%	123,240.00
Per Pupil Categorical Aid	1,120,420.00	1,087,772.00	-2.91%	1,062,049.00
Equalization Aid	11,705,534.00	11,995,661.00	2.48%	12,093,962.00
Teacher Effectiveness Grant	10,400.00	-	-100.00%	0.00
PILT	33,039.83	34,152.36	3.37%	28,000.00
Miscellaneous	320.00	-	-100.00%	0.00
Subtotal State Sources	13,219,189.38	13,526,103.50		13,494,327.00
Federal Sources:				
Title 1/Regular & Migrant	337,378.70	372,066.12	10.28%	489,354.00
Title III A - ELL	3,222.00	1,831.00	-43.17%	5,762.00
Title II Staff Development	80,931.74	47,955.98	-40.75%	70,873.00
Title IV CLC Grant	103,750.49	-	-100.00%	130,000.00
SBS Funds from Prior Year	293,356.81	234,677.04	-20.00%	55,000.00
ESSER	379,583.15	547,222.72	44.16%	2,432,470.00
Title IVA	33,239.84	27,176.29	-18.24%	26,039.00
Other: ECF Funding/Other	130,400.00	-	-100.00%	0.00
Subtotal Federal Sources	1,361,862.73	1,230,929.15		3,209,498.00
All Other Sources:				
Sale Assets/Scrap	58,716.77	3,181.50	-94.58%	1,000.00
Ins Reimb/Claims	19,794.20	26,031.77	31.51%	20,000.00
Miscellaneous	<u>28,830.55</u>	<u>24,527.34</u>	<u>-14.93%</u>	<u>6,500.00</u>
Subtotal Other Sources	107,341.52	53,740.61		27,500.00
Total Revenue	20,250,312.30	19,383,804.20	-4.28%	22,480,327.00
*Includes Open Enrollment				

Revenue Budget 2023-24



Actual Revenue 2022-23



EXPENDITURE SUMMARY BY OBJECT					
FUND 10-GENERAL FUND					
		AUDITED	AUDITED	% 21-22 to	
		ANNUAL	ANNUAL	22-23	BUDGET
	Object	2021-2022	2022-2023	DIFFERENCE	2023-2024
<u>SALARIES</u>	100	8,191,308.61	8,324,269.23	1.62%	8,802,628.00
<u>EMPLOYEE BENEFITS</u>	200	3,690,520.57	3,484,697.90	-5.58%	4,440,753.00
<u>PURCHASED SERVICES</u>					
Personal Service	310	821,933.13	643,893.22	-21.66%	476,000.00
Tech Related Repairs/Maintenance	321	690.00	1,731.16	150.89%	-
Maintenance Service	324	335,196.15	194,912.15	-41.85%	200,000.00
Vehicle & Equipment Rental	325	3,758.74	3,915.15	4.16%	5,000.00
Construction Service	327	64,951.00	0.00	-100.00%	753,914.00
Gas for Heat	331	72,787.73	72,545.62	-0.33%	89,964.00
Electricity	336	246,925.44	261,959.10	6.09%	299,880.00
Water	337	33,480.29	25,784.11	-22.99%	34,333.00
Sewerage	338	30,640.84	18,854.35	-38.47%	31,212.00
Pupil Travel	341	701,106.14	732,466.26	4.47%	627,583.00
Employee Travel	342	11,402.92	16,337.19	43.27%	10,000.00
Consultant Travel	343	2,864.90	0.00	-100.00%	385.00
Other Travel	345	2,160.91	5,359.85	148.04%	3,500.00
Vehicle Fuel	348	93,684.47	106,321.43	13.49%	115,566.00
Advertising	351	8,920.87	7,820.91	-12.33%	3,848.00
Postage	353	9,257.89	7,144.62	-22.83%	13,000.00
Printing & Binding	354	12,589.81	20,739.94	64.74%	20,000.00
Telephone	355	2,435.96	2,636.02	8.21%	21,000.00
Long Distance Learning	356	4,568.24	3,181.36	-30.36%	6,517.00
On-Line Communication	358	11,741.00	10,576.00	-9.92%	14,566.00
Data Processing	360	101,298.77	82,104.96	-18.95%	121,076.00
Purch. Ed Service/Youth Options	370	39,543.00	22,388.76	-43.38%	16,000.00
Pay To Municipality/Police Liaison	381	0.00	0.00	0.00%	1,000.00
Interdistrict Pay/Open Enrollment	382	1,479,296.85	1,471,077.00	-0.56%	1,602,108.00
Payment to CESA/At Risk	386	66,585.20	87,767.86	31.81%	49,690.00
Payments to State	387	381,022.00	461,284.00	21.06%	878,836.00
Payment to MPTC/GEDs	389	<u>1,114.50</u>	<u>1,540.65</u>	<u>38.24%</u>	<u>1,115.00</u>
Sub-Total 300		4,539,956.75	4,262,341.67	-6.11%	5,396,093.00
<u>NON-CAPITAL OBJECTS</u>					
General Supplies	411	249,671.91	216,412.14	-13.32%	269,056.00
Food	415	18,928.73	24,876.81	31.42%	13,478.00
Medical Supplies	416	1,710.44	1,895.34	10.81%	3,121.00
Paper	417	6,414.04	13,177.88	105.45%	19,469.00
Other Supplies	419	480.06	155.00	-67.71%	1,000.00
Apparel/Uniforms (New)	420	14,463.09	19,499.21	34.82%	15,000.00

Instructional Media	430	6,387.20	2,184.91	-65.79%	-
Audio-Visual Media	431	9,187.19	7,841.66	-14.65%	6,630.00
Library Books	432	49,009.30	31,719.26	-35.28%	43,860.00
Newspaper	433	3,858.60	1,898.51	-50.80%	3,859.00
Periodicals	434	182.45	0.00	-100.00%	1,650.00
Other Media	439	26,924.09	101,495.39	276.97%	70,000.00
Non-Capital Equipment	440	63,279.37	71,422.80	12.87%	1,167,492.00
Resale	450	4,582.10	4,858.82	6.04%	8,000.00
Equipment Components(New)	460	1,851.08	7,973.31	330.74%	5,000.00
Textbooks,Sheet Music	470	196,131.91	80,090.91	-59.16%	55,280.00
Non-Instructional Comp. Software	480	285,306.77	155,228.67	-45.59%	134,775.00
Media/Support Staff	490	<u>16,219.21</u>	<u>9,311.61</u>	<u>-42.59%</u>	<u>12,000.00</u>
Sub-Total 400		954,587.54	750,042.23	-21.43%	1,829,670.00
<u>CAPITAL OBJECTS</u>					
Building Components	540	23,179.00	0.00	-100.00%	-
Equipment Additions	550	2,008.64	18,945.67	843.21%	25,000.00
Equipment Replacement	560	46,868.42	107,431.79	129.22%	20,000.00
Technology Hardware/Software	581	<u>415,490.94</u>	<u>14,397.99</u>	<u>-96.53%</u>	<u>127,000.00</u>
Sub-Total 500		487,547.00	140,775.45	-71.13%	172,000.00
<u>LOAN PRINC/INTEREST</u>					
Principal	670	0.00	-	-	-
Interest	680	1,543.75	1,425.00	-7.69%	1,544.00
OPEB	690	<u>0.00</u>	<u>0.00</u>	=	=
Sub-Total 600		1,543.75	1,425.00	-7.69%	1,544.00
<u>INSURANCE</u>					
Property/Liability/Wrkmn. Comp.	700	<u>183,187.00</u>	<u>206,373.10</u>	<u>12.66%</u>	<u>212,701.00</u>
Sub-Total 700		183,187.00	206,373.10	12.66%	212,701.00
<u>TRANS. TO OTHER FUNDS</u>					
Trans. To Sp. Ed. Fund 27	827	1,647,953.88	1,845,457.80	11.98%	1,562,964.00
Trans. To Fund 46	846	<u>400,000.00</u>	<u>0.00</u>	<u>-100.00%</u>	=
Sub-Total 800		2,047,953.88	1,845,457.80	-9.89%	1,562,964.00
<u>OTHER</u>					
Dues & Fees	940	59,184.67	66,392.87	12.18%	59,185.00
Other Adjustments	969	0.00	151.88	-	-
Adjustments/Refunds	971	1,552.98	0.00	-100.00%	1,552.00
Prior Yr. Non-Aidable Ref.	972	20,000.00	0.00	-100.00%	-
Miscellaneous	990	1,236.93	0.00	-100.00%	1,237.00
Other Miscellaneous	999	<u>0.00</u>	<u>350.00</u>	=	=
Sub-Total 900		81,974.58	66,894.75	-18.40%	61,974.00
<u>GRAND TOTALS=</u>		20,178,579.68	19,082,277.13	-5.43%	22,480,327.00

BERLIN AREA SCHOOL DISTRICT OTHER FUNDS

FUNDS 21 & 23 - SPECIAL PROJECTS

BALANCE SHEET

	<u>Audited</u> <u>2021-2022</u>	<u>Audited</u> <u>2022-2023</u>	<u>Proposed</u> <u>2023-2024</u>
Assets	1,303,704.24	1,332,106.51	-
Liabilities	<u>2,999.99</u>	<u>(123.99)</u>	<u>-</u>
Fund Balance	1,300,704.25	1,331,982.52	-
REVENUES	1,642,174.44	499,083.66	236,344.63
EXPENDITURES	354,487.49	446,425.21	338,270.00

SPECIAL EDUCATION FUND - 27

BALANCE SHEET

	<u>Audited</u> <u>2021-2022</u>	<u>Audited</u> <u>2022-2023</u>	<u>Proposed</u> <u>2023-2024</u>
Assets	33,732.49	43,236.61	-
Liabilities	<u>33,732.49</u>	<u>43,236.61</u>	-
Fund Balance	-	-	
REVENUES	2,806,355.68	3,001,608.16	3,021,366.45
EXPENDITURES	2,806,355.68	3,001,608.16	3,021,366.45

SHORT TERM DEBT SERVICE FUND 38

BALANCE SHEET

	<u>Audited</u> <u>2021-2022</u>	<u>Audited</u> <u>2022-2023</u>	<u>Proposed</u> <u>2023-2024</u>
Assets	11,835.98	176,214.81	-
Liabilities	<u>-</u>	<u>-</u>	-
Fund Balance	11,835.98	176,214.81	
REVENUES	3,427,725.00	170,408.00	171,608.00
EXPENDITURES	3,429,900.02	170,641.00	173,026.00

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

	Audited	Audited	Proposed
	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
Assets	339,598.99	68,472.30	-
Liabilities	-	-	-
Fund Balance	339,598.99	68,472.30	-
REVENUES	11,267,522.06	4,153,230.42	2,230,567.00
EXPENDITURES	11,391,795.32	4,306,113.02	2,329,748.00

**LONG TERM CAPITAL
IMPROVEMENT-FUND 46**

	Audited	Audited	Proposed
	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>
Assets	753,119.91	1,159,338.13	
Liabilities	-	-	
Fund Balance	753,119.91	1,159,338.13	
REVENUES:	50,871.57	2,958.03	-
EXPENDITURES:	-	-	-

CAPITAL PROJECTS-FUND 49

BALANCE SHEET

	Audited	Audited	Proposed
	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
Assets	-	-	-
Liabilities	-	-	-
Fund Balance	42.99	42.99	
REVENUES	-	-	-
EXPENDITURES	-	-	-

BERLIN AREA SCHOOL DISTRICT OTHER FUNDS

FOOD SERVICE FUND - 50

BALANCE SHEET

	Audited	Audited	Proposed
	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
Assets	773,680.56	582,820.42	-
Liabilities	<u>234,353.53</u>	<u>20,050.61</u>	-
Fund Balance	539,327.03	562,769.81	
REVENUES	1,216,787.79	747,503.18	736,475.00
EXPENDITURES	924,767.60	724,060.40	791,151.27

EMPLOYEE BENEFIT TRUST FUND 73

BALANCE SHEET

	Audited	Audited	Proposed
	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
Assets	506,610.19	273,793.79	
Liabilities	<u>255,730.31</u>	<u>313,730.26</u>	
Fund Balance	250,879.88	39,936.47	
REVENUES	361,038.94	15,023.23	-
EXPENDITURES	413,817.12	305,839.58	-

BERLIN AREA SCHOOL DISTRICT OTHER FUNDS

COMMUNITY SERVICE FUND - 80

BALANCE SHEET

	<u>Audited</u> <u>2021-2022</u>	<u>Audited</u> <u>2022-2023</u>	<u>Proposed</u> <u>2021-2022</u>
Assets	66,147.75	138,771.76	-
Liabilities	<u>13.16</u>	<u>13.16</u>	-
Fund Balance	66,134.59	138,758.60	
REVENUE COMMUNITY SERVICE	275,000.00	195,950.00	175,000.00
EXPENDITURES COMM. SERVICE	275,000.00	122,115.49	175,000.00

TEACH GRANT CONSORTIUM- FUND 99

BALANCE SHEET

	<u>Audited</u> <u>2021-2022</u>	<u>Audited</u> <u>2022-2023</u>	<u>Proposed</u> <u>2023-2024</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>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
General Fund Tax Levy	\$ 5,051,232.00	\$ 4,604,541.00	\$ 3,905,860.00	\$ 4,839,338.00
Short Term Debt Tax Levy	\$ 170,000.00	\$ 170,725.00	\$ 170,408.00	\$ 171,608.00
Debt Service Tax Levy	\$ 1,396,450.00	\$ 2,324,416.00	\$ 4,150,000.00	\$ 2,230,567.00
Community Service Levy	\$ 260,000.00	\$ 300,000.00	\$ 195,000.00	\$ 175,000.00
Prior Year Levy Chargeback	\$ -	\$ -	\$ -	\$ -
<u>TOTAL LEVY</u>	<u>\$ 6,877,682.00</u>	<u>\$ 7,399,682.00</u>	<u>\$ 8,421,268.00</u>	<u>\$ 7,416,513.00</u>

*Mill Rate for Fund Levies

Shown Above	\$ 9.00	\$ 9.00	\$ 9.00	\$ 7.23
-------------	---------	---------	---------	---------

***MILL RATE**

The mill rate for 2023-2024 is \$7.23 per \$1,000 of property valuation.

Example:

	<u>2022-2023</u>	<u>2023-2024</u>
City of Berlin Meridan Value		
Home \$126,000		
School portion of Property Tax	\$1,134	
3.36% Valuation Increase	130,234	\$941.67

The revenue cap limit is \$11,000 per student which is an increase over the previous \$10,000.

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 2021	FULL VALUE 2022	FULL VALUE 2023	TOTAL LEVY 2021-22	TOTAL LEVY 2022-23	TOTAL LEVY 2023-24
Berlin, City*	306,106,800 7,138,100	361,677,100 8,947,500	373,845,500 9,207,000	2,756,393.78 64,276.31	3,256,732.30 80,568.03	2,703,119.80 66,571.95
Tn. Berlin	125,705,591	133,932,630	157,326,476	1,131,938.62	1,206,000.38	1,137,561.67
Tn. Brooklyn	7,722,469	8,291,022	10,315,068	69,538.36	74,656.76	74,583.92
Tn. St. Marie	5,292,206	5,671,966	6,395,508	47,654.62	51,073.39	46,243.23
Tn. Seneca	41,716,600	49,862,900	55,460,600	375,644.63	448,991.98	401,012.31
Tn. Aurora	114,975,674	125,753,321	143,360,738	1,035,319.15	1,132,349.55	1,036,581.28
Tn. Bloomfield	1,214,520	1,358,892	1,544,564	10,936.36	12,236.18	11,168.09
Tn. Leon	25,312,443	30,737,575	33,400,133	227,930.45	276,777.42	241,502.33
Tn. Marion	3,023,788	3,557,049	3,846,172	27,228.24	32,029.55	27,810.05
Tn. Poy Sippi	83,781,959	91,889,556	103,199,031	754,429.73	827,422.26	746,188.85
Tn. Saxeville	203,440	235,921	247,704	1,831.91	2,124.36	1,791.04
Tn. Warren	36,600,463	41,585,508	45,593,471	329,575.46	374,457.95	329,667.24
Tn. Nepeuskun	39,267,822	44,529,194	50,430,327	353,594.17	400,964.46	364,640.51
Tn. Rushford	<u>23,697,859</u>	<u>27,195,400</u>	<u>31,541,811</u>	<u>213,391.64</u>	<u>244,881.80</u>	<u>228,065.59</u>
	<u>821,759,734</u>	<u>935,225,534</u>	<u>1,025,714,103</u>	<u>7,399,683.44</u>	<u>8,421,266.38</u>	<u>7,416,507.88</u>
Mill Rate				9.00	9.00	7.23

*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
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
2023-2024	17,166,002	12,093,962	2,230,567	175,000	7,416,513	7.23

Historical Equalized Value

TIF-Out

Budget Year	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
2023-2024	1,025,714,103

Pupil Count/FTE Comparisons

Fiscal Year	Head Count in September (Pupils Sitting in the Seats for Expense Purposes)	Current Membership Avg (Revenue Source, 3 Year Rolling Average)
2016-2017	1,629	1,609
2017-2018	1,645	1,613
2018-2019	1,636	1,625
2019-2020	1,546	1,606
2020-2021	1,467	1,562
2021-2022	1,419	1,512
2022-2023	1,335	1,466
2023-2024	1,297	1,431

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
2022-2023	3,991,737	20.6%	19,383,804

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 25, 2023 that the district adopt a property tax levy of \$7,416,513 for the 2023-2024 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 when seated on the Board of Control.

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 2024 annual meeting.