

Erin School District

Hartford, Wisconsin



Budget Hearing

6:00 P.M.

September 25, 2023

<i>Board of Education</i>	
Terry Klubertanz	President
Steve Yoder	Vice President
Bill Holz	Clerk
Bridget Hubing	Treasurer
Frank Alvarez	Member

Erin School District
6901 Hwy O
Hartford, WI 53027
www.erinschool.org

Administration

Mrs. Joannie Kalina	District Administrator
Mr. Nick Frank	K-8 Principal
Dr. Kieth A. Kriewaldt	Business Manager
Mrs. Cynthia Tomich	Director of Special Education

School Services

Mrs. Donna Runte	Administrative Assistant
Mrs. Cheryl Johrendt	Book Keeper
Mr. Brian Versh	Head of Building & Grounds



Executive Summary...

Dear Parents/Guardians/Community Members:

In this document you will find budget recommendations for the 2023-2024 school 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 the community and the state.

The Erin School District's proposed budget for the 2023-2024 has been prepared in accordance with District practice and State of Wisconsin requirements as set forth by Wisconsin statute and the Department of Public Instruction.

Budgeting in a school district is always a difficult, time consuming, and a challenging process. It involves many complexities, not the least of which is balancing many needs and initiatives with the economic realities we often face. In recent years this process has become even more challenging because various state Acts, state mandates, and Federal laws. However, in the recent biannual budget, the funding for Erin School District has improved our finances.

Several key pieces of information are not available at the time of this Budget Hearing. Student membership, final state aid, and property valuation growth rates are all certified during the months of September and October. This information is necessary to calculate and certify the tax rate for school purposes. Therefore, the school budget will be reviewed once again and adjustments, if necessary, will be done in October to reflect this information.

What is presented in this document are funds needed to accomplish goals that best serve the needs of our children and the District. I would welcome your comments and/or suggestions.

Thank you,

Mrs. Joannie Kalina
District Administrator

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**Notice of Budget Hearing
Section 65.90(4)**

Notice is hereby given to the qualified electors of the Erin School District that the budget hearing will be held at the Erin Elementary School, on the 25th day of September, 2023, at 6:00 p.m. Immediately followed by the Annual Meeting.

Detailed copies of the budget are available for inspection in the District's office at Erin School, 6901 Hwy O, Hartford, 53027 and also on the District website, www.erinschool.org.

This is a Class 1 Posting in lieu of publishing.

Posted at our three designated locations and on our website www.erinschool.org.

Bill Holz, District Clerk

School District of Erin
Budget Hearing
6:00 p.m. September 25, 2023
Erin School Library
6901 Hwy O
Hartford, WI 53027

Agenda

- I. Call meeting to order
- II. Pledge of Allegiance
- III. Verification of public notice pursuant to s. 19.84(1)(2)(3)(4)
- IV. Report on Status of District – Mrs. Kalina
- V. Treasurer’s report and audit summary
- VI. Report on Proposed 2023-2024 Budget and Levy – Mrs. Kalina
- VII. Meeting open for questions
- VIII. Adjourn to Annual Meeting

Where Does the Money Typically Come From? The following graph identifies the major sources of income budgeted by the Erin School District for this year.

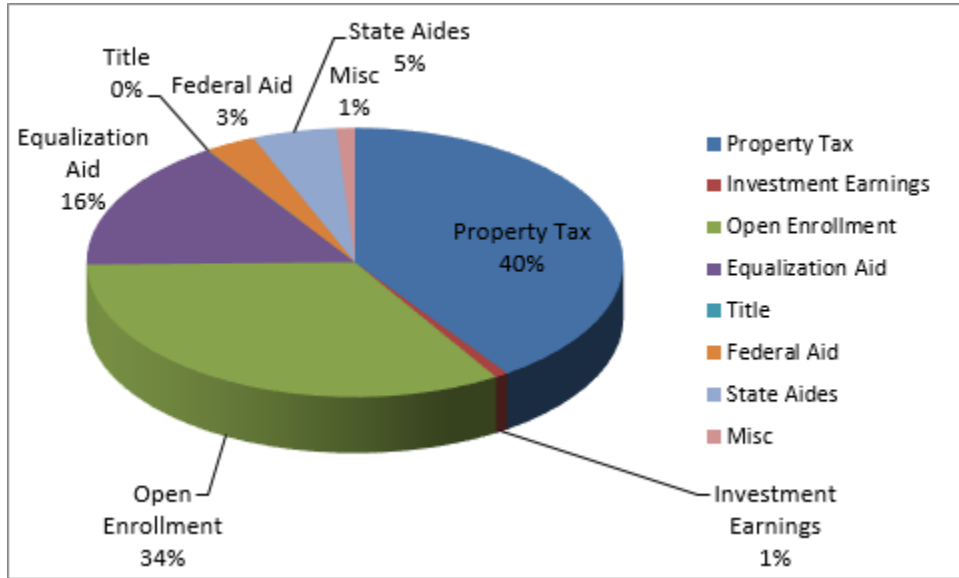


Figure 1: Proposed 2023-24 Revenues

How is The Money Typically Spent? The following graph identifies the major budgeted use of funds for the Erin School District this school year.

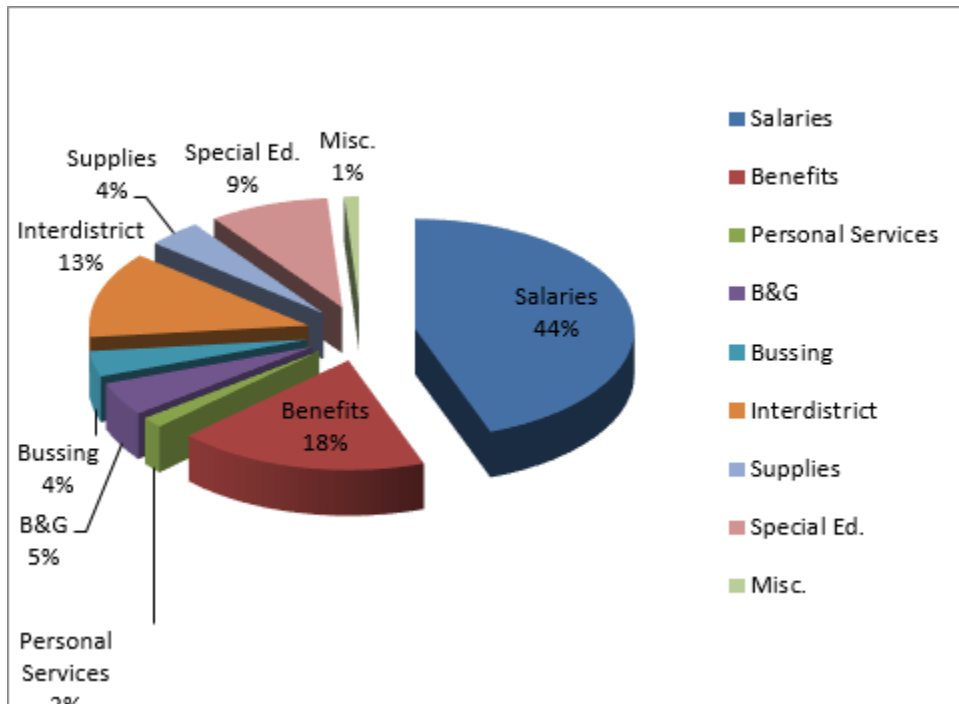


Figure 2: Proposed 2023-24 Expenditures

BUDGET PUBLICATION, 2023-24
Required Published Budget Summary Format

Notice of Budget Hearing
Section 65.90(4)

Notice is hereby given to the qualified electors of the Erin School District that the budget hearing will be held at the Erin Elementary School, on the 25th day of September, 2023, at 6:00 p.m. Immediately followed by the Annual Meeting.

Bill Holz, District Clerk

GENERAL FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	2,071,667.06	1,990,798.25	2,056,176.99
Ending Fund Balance	1,990,798.25	2,056,176.99	1,872,105.99
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	2,050,217.74	2,065,761.59	2,097,708.00
Inter-district Payments (Source 300 + 400)	1,643,903.69	1,543,943.00	1,680,002.00
Intermediate Sources (Source 500)	1,053.75	0.00	0.00
State Sources (Source 600)	759,589.59	871,408.55	1,076,136.00
Federal Sources (Source 700)	203,774.12	512,256.82	155,962.00
All Other Sources (Source 800 + 900)	26,560.44	46,161.46	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	4,685,099.33	5,039,531.42	5,009,808.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	2,292,638.33	2,436,737.94	2,619,924.00
Support Services (Function 200 000)	1,584,459.02	1,604,553.44	1,495,056.00
Non-Program Transactions (Function 400 000)	888,870.79	932,861.30	1,078,899.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,765,968.14	4,974,152.68	5,193,879.00
SPECIAL PROJECTS FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	16,857.90	17,561.38	48,582.12
Ending Fund Balance	17,561.38	48,582.12	48,582.12
REVENUES & OTHER FINANCING SOURCES	669,211.18	722,738.66	741,578.00
EXPENDITURES & OTHER FINANCING USES	668,507.70	691,717.92	741,578.00
DEBT SERVICE FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	101,955.55	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	101,955.55	0.00	0.00
CAPITAL PROJECTS FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	29,851.98	102,009.53	127,680.71
Ending Fund Balance	102,009.53	127,680.71	127,680.71
REVENUES & OTHER FINANCING SOURCES	220,415.51	178,125.03	163,130.00
EXPENDITURES & OTHER FINANCING USES	148,257.96	152,453.85	163,130.00
COMMUNITY SERVICE FUND			
COMMUNITY SERVICE FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	7,219.46	23,362.56	16,710.22
Ending Fund Balance	23,362.56	16,710.22	16,710.22
REVENUES & OTHER FINANCING SOURCES	134,974.48	149,294.34	134,845.00
EXPENDITURES & OTHER FINANCING USES	118,831.38	155,946.68	134,845.00
PACKAGE & COOPERATIVE PROGRAM FUND			
PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00
Total Expenditures and Other Financing Uses			
ALL FUNDS	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
GROSS TOTAL EXPENDITURES -- ALL FUNDS	5,803,520.73	5,974,271.13	6,233,432.00
Interfund Transfers (Source 100) - ALL FUNDS	483,607.79	0.00	0.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	5,319,912.94	5,974,271.13	6,233,432.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		12.30%	4.34%
PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
General Fund	1,970,669.00	1,950,123.00	2,024,208.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	8,500.00	8,500.00	8,500.00
TOTAL SCHOOL LEVY	1,979,169.00	1,958,623.00	2,032,708.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-1.04%	3.78%
The below listed new or discontinued programs have a financial impact on the proposed budget:			
DISCONTINUED PROGRAMS	FINANCIAL IMPACT		

NEW PROGRAMS		FINANCIAL IMPACT	
Additional RTI support		23,000.00	
ENERGY EFFICIENCY EXEMPTION			
1 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indi			
Name of Qualified Contractor			
Performance Contract Length (years)			
Total Project Cost (including financing)			
Total Project Payback Period			
Years of Debt Payments			
Remaining Useful Life of the Facility			
Prior Year Resolution Expense Amount	Fiscal Year	201x	
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	201x	
Utility Savings applied in Prior Year to Debt	Fiscal Year	201x	
Sum of reported Utility Savings to be applied to Debt		\$ -	
Savings Reported for 20XX			
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Entire Energy Efficiency Project Totals	\$ -	\$ -	\$ -

Revenue Limits

What are revenue limits?

In 1993 Wisconsin Statute 121.90 was enacted placing a limit on the revenue a school district is entitled to receive from general state aid and local property tax levies. This sets a school spending cap or an upper limit on the amount of money a district can raise and spend for its schools. The limit is based upon enrollment changes, the Consumer Price Index, and the prior year controlled revenue or base.

What is the effect of revenue limits on public school budgets?

The process of developing a school district budget starts with prioritizing needs of the district based on educational goals and initiatives. This process takes into account district policies, information from staff and resources, and the district's financing ability. This process has been challenging with the advent of revenue cap legislation. Districts are faced with balancing a "fixed income" highly dependent upon student enrollment with educational costs that continue to rise regardless of student population and increasing expectations. The examples that follow attempt to walk you through some of the calculations of the revenue cap and the impact on school district budgeting.

One of the first steps we do in the budgeting process is to determine our available revenue or levy authority to fund budget needs. Specifically, we struggle with balancing our available "new" revenue with new or increasing expenses. Since levy authority is contingent upon student enrollment, this process starts with a determination of existing student enrollment or membership and a projection for the upcoming year.

Existing membership is determined by averaging the student membership count at the official September count date for the three most recent years (excluding the year for which the limit is being calculated). New membership is determined by averaging the last two September membership counts plus an estimate of the upcoming September count. The upcoming predicted September count is 258 district students for 2023-24 (208 in district/50 open enrolled out). We are predicting a student body of 407 students (open enrollment of 199 and attending residents of 208).

An "allowable per member increase" is normally calculated for all existing members. This amount is determined by the legislature annually and is supposed to be increased by an inflation index each year. We have been informed that a per member amount will be \$00.00 for 2023-24.

Based upon the allowable per member increase by the State, the projection of monies received via open enrollment, and the increase in various federal and state aides, the Board is proposing **increasing** the levy by 3.78%. In 22-23 the Board decreased the levy by 1.04%.

Trust Fund Information – Fund 73

New rules under the Governmental Accounting Standards Board requires that school districts report the following information at their annual budget hearing:

- A. Amount in our trust fund/savings: \$0 (as of 6/30/23)
- B. Investment return earned since last annual meeting: \$0 (as of 6/30/23)
- C. Total of disbursements made since last annual meeting: \$0 (as of 6/30/23)
- D. Name of Investment Manager: None

Erin School District does not have a Trust Fund to pay for OPEB obligations since they pay as they go.

Erin School District

Hartford, Wisconsin



Annual Report Annual Meeting

**6:05 P.M.
September 25, 2023**

**Notice for Annual District Meeting
Section 120.08(1)**

Notice is hereby given to qualified electors of the Erin School District, that the annual meeting of said district for the transaction of business will be held in the Library at Erin School, at 6901 Hwy O, Hartford, WI 53027 on the 25th day of September, 2023 at 6:05 p.m. or immediately after the budget hearing.

Bill Holz, District Clerk

School District of Erin
Annual School District Meeting
6:05 p.m. September 25, 2023
Erin School Library
6901 Hwy O
Hartford, WI 53027

It is anticipated that a quorum of the entire School Board may be present. Therefor the public is hereby notified that this meeting may constitute a meeting of the School Board for purposes of the Open Meeting Law.

Proposed Agenda

- I. Call meeting to order – Temporary Chairperson, Terry Klubertanz
- II. Introduction of Board Members – Terry Klubertanz
- III. Election of Chairperson
- IV. Agenda
 - A. Corrections or Deletions
 - B. Approval
- V. Appointments by the Chairperson
 - A. Secretary
 - B. Tellers
- VI. Adoption of Robert’s Rules of Order for Parliamentary Procedure
- VII. Reading/Approval of Annual Meeting Minutes
 - A. September 28, 2022 (Reading can be waived on a motion to that effect.)
- VIII. District Administrator’s Remarks
- IX. Old Business
- X. New Business
 - A. Resolutions
 1. Authorization of Salaries of School Board Members ss 120.10(3)
 2. Authorization to Provide Reimbursement of Expenses for School Board Members ss 120.10(4)
 3. Authorization to Provide Free Textbooks ss 120.10(15)
 4. Authorization for the School Board to Retain Legal Counsel ss 120.10(14)
 5. Authorization for the School Board to Furnish a School Lunch Program ss 120.10(16)
 6. Adoption of the Tax Levy ss 120.10(8 & 9)
 7. Authorization for the School Board to Short Term Borrow ss 67.12(8)(a)1
 8. Authorization for the School Board to Set the Time and Date for the 2023 Annual Meeting ss 120.08(1)
 - B. Entertain questions/comments provided by law relating to the management of the District.
No action will be taken.
- XI. Adjournment

School District of Erin
Annual School District Meeting
6:05 p.m. September 26, 2022
Erin School Library
6901 Hwy O
Hartford, WI 53027

It is anticipated that a quorum of the entire School Board may be present. Therefor the public is hereby notified that this meeting may constitute a meeting of the School Board for purposes of the Open Meeting Law.

MINUTES

- I.Call meeting to order – Temporary Chairperson, Terry Klubertanz
- II.Introduction of Board Members – Terry Klubertanz
- III.Election of Chairperson **Motion to have Terry Klubertanz chair meeting. Motion carried by members by voice vote.**
- IV.Agenda
 - A. Corrections or Deletions
 - B. Approval **Motion by TK 2nd BH**
- V.Appointments by the Chairperson
 - . Secretary **Bill Holz appointed by TK to Clerk.**
 - A. Tellers **No tellers were appointed**
- VI.Adoption of Robert’s Rules of Order for Parliamentary Procedure **Motion by TK 2nd BH**
- VII.Reading/Approval of Annual Meeting Minutes
 - . September 27, 2021 (Reading can be waived on a motion to that effect.)
- VIII.District Administrator’s Remarks
- IX.Old Business
- X.New Business
 - . Resolutions **Motion to approve 1-7 by TK; 2nd BH all ayes**
 - 1. Authorization of Salaries of School Board Members ss 120.10(3)
 - 2. Authorization to Provide Reimbursement of Expenses for School Board Members ss 120.10(4)
 - 3. Authorization to Provide Free Textbooks ss 120.10(15)
 - 4. Authorization for the School Board to Retain Legal Counsel ss 120.10(14)
 - 5. Authorization for the School Board to Furnish a School Lunch Program ss 120.10(16)
 - 6. Adoption of the Tax Levy ss 120.10(8 & 9)
 - 7. Authorization for the School Board to Short Term Borrow ss 67.12(8)(a)1
 - 8. Authorization for the School Board to Set the Time and Date for the 2023 Annual Meeting ss 120.08(1)
 - A. Entertain questions/comments provided by law relating to the management of the District. No action will be taken.
- XI.Adjournment **TK ; 2nd BH , all ayes**

RESOLUTIONS
Resolutions – 2023-1

1. Be it resolved by the electors of the Erin School District pursuant to Wisconsin Statute 120.10(3) that the salaries of school board members for the 2023-2024 school year be as follows: President - _____ (currently \$500), Vice President - _____ (currently \$500), Clerk - _____ (currently \$2000), Treasurer - _____ (currently \$1000), Other members - _____ (currently \$500). This salary includes the regular monthly meetings of the Erin School Board. Each member shall also be paid _____ (currently \$20) for each special meeting of the Erin School Board. ***Note: Salaries are the same since 2001-2002 school year.**

Motion by _____ Seconded by _____

2. Be it resolved by the electors of the School District of Erin to authorize the payment of actual and necessary expenses of a School Board member when traveling in the performance of duties and the reimbursement of a School Board Member for actual loss of earnings, not to exceed _____ (currently \$125), when duties require the School Board member to be absent from regular employment.

Motion by _____ Seconded by _____

3. Be it resolved by the electors of the Erin School District that the School Board be authorized to furnish textbooks to students under conditions prescribed by the Board of Education.

Motion by _____ Seconded by _____

4. Be it resolved by the electors of the School District of Erin that the School Board be authorized to retain and pay legal counsel as deemed appropriate by the Board.

Motion by _____ Seconded by _____

5. Be it resolved by the electors of the School District of Erin that the School Board be authorized to furnish a school lunch program.

Motion by _____ Seconded by _____

6. Be it resolved by the electors of the School District of Erin that a tax be levied on all taxable property of the District for the 2023-2024 school year shall be set at \$2,024,208 for the general fund, \$0 for the debt retirement, and \$8,500 for the Community Service Fund.

Motion by _____ Seconded by _____

7. Be it resolved by the electors of the Erin School District, that the Board of Education is authorized, in compliance with State Statutes governing same, to borrow funds for short term borrowing.

Motion by _____ Seconded by _____

8. *Be it resolved by the electors of the Erin School District, 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. Such date to be _____, 2023 beginning at _____ p.m.

Motion by _____ Seconded by _____

ERIN SCHOOL DISTRICT ANNUAL MEETING

Ground Rules

1. Wisconsin Statutes 120.08, 120.09, and 120.10 govern the annual meetings of school districts and these statutes shall be followed at all times.
2. Since the district clerk is present, she will take the minutes of the meeting in accordance with Wisconsin Statute 120.10 (1).
3. In order to vote or make motions at this meeting, you must be 18 years old and a current resident (for at least 10 days) in the Erin School District. Voting shall be done by raising hands and the votes counted by the chairperson unless a motion is passed requiring ballots.
4. If you wish to address the chairperson or the current speaker, raise your hand and wait until you are recognized by the chairperson or speaker before you speak. When you are recognized, please state your name for the record before you begin. Each speaker shall have a 3-minute limit on discussion of the subject under consideration.
5. Every Erin District resident or taxpayer has the right to be heard. However, according to state law, the electors at this hearing do not have the power to amend the budget as proposed nor to approve or disapprove the budget. The ultimate authority to determine the property tax levy rests with the Erin School Board. The School Board has the statutory duty to determine and levy the amount of tax needed to maintain and operate the school. The Board must lower the tax if necessary to comply with state laws concerning revenue limits (Wisconsin Statute 120.12(3)).