

Hartford Union High School District 2024

BUDGET HEARING and ANNUAL MEETING



Hartford Union High School District

General Information

Order of meetings

- Budget Hearing
 - Begin at 5:45 p.m.
- Annual Meeting
 - Begin after the conclusion of the Budget Hearing
- Regular October Board Meeting
 - Begin after the conclusion of the Annual Meeting



Hartford Union High School District

2024 Budget Hearing



Hartford Union High School District

Budget Hearing Agenda

Budget Hearing

- Call to Order
- Roll Call
- Pledge of Allegiance
- Adoption of Agenda
- Purpose of Budget Hearing
 - Is described in Section 65.90 (4) of the Wisconsin State Statutes
- Review and Presentation of the 2024-2025 Budget
- Questions or Comments
- Adjournment



Hartford Union High School District

Budget Hearing Introduction

Board President-Tracy Hennes

- Call to order
- Roll Call
- Pledge of Allegiance

Adoption of the Agenda

Is there an motion to adopt the agenda? Second?

Budget Hearing

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Purpose of the Budget Hearing

All districts are required to hold a budget hearing. Wis Stat § 120.08 requires every common and union high school district to hold an annual meeting. Common and Union High School (UHS) school districts are required to hold the budget hearing at the same time and place as the annual meeting per Wis Stat § 120.08.

The Budget Hearing is an *information only* meeting intended to present the District's 2024-25 budget with the community.

The budget is built to reflect the mission of the District and to support its vision and goals.



Hartford Union High School District

Background & Highlights

- State Revenue Limit
- Enrollment History
- State Aid
- General Fund 10 Revenue & Expenses
- General Fund 10 Balance
- Other Funds
- Tax Levy
- Mill Rate

State Revenue Limit

Since 1993-1994, school districts in Wisconsin have operated under a revenue limit formula which caps the amount of revenue a district can raise from property taxes for operations and from state aid.

Keep in mind the main calculations:

Revenue Limit = Property Tax + State Equalization Aid

Levy = Equalized Property Value x Mill Rate

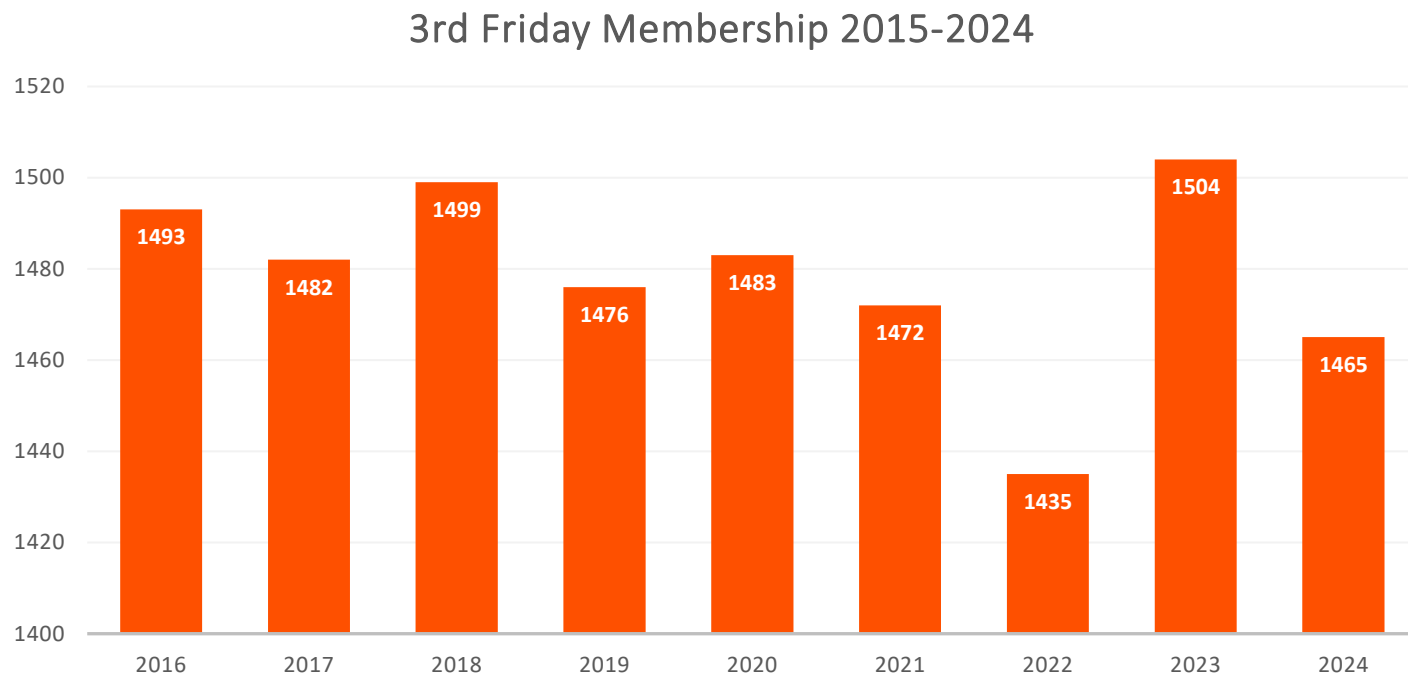
The formula is based on

- district enrollments (three-year rolling average)
- Base revenue per member (FTE)
- allowable exemptions



Hartford Union High School District

Enrollment History



October 15 State Aid

HUHS is receiving \$8,460,956 for 2024-2025

This is an increase of almost 26% over last year amount of \$6,718,408

Why?

- Even though the District's Equalized property valuation increased approximately 10.00% to \$5,983,416,023 up from \$5,439,469,112 the State Budget increased the amount of money going into State Aid.



Hartford Union High School District

General Fund 10 Revenue - \$20,203,562

Local Sources - \$9,582,137 (47.43%)

Inter-District Sources - \$625,258 (3.09%)

State Sources - \$9,768,977 (48.35%)

Federal Sources - \$116,039 (0.57%)

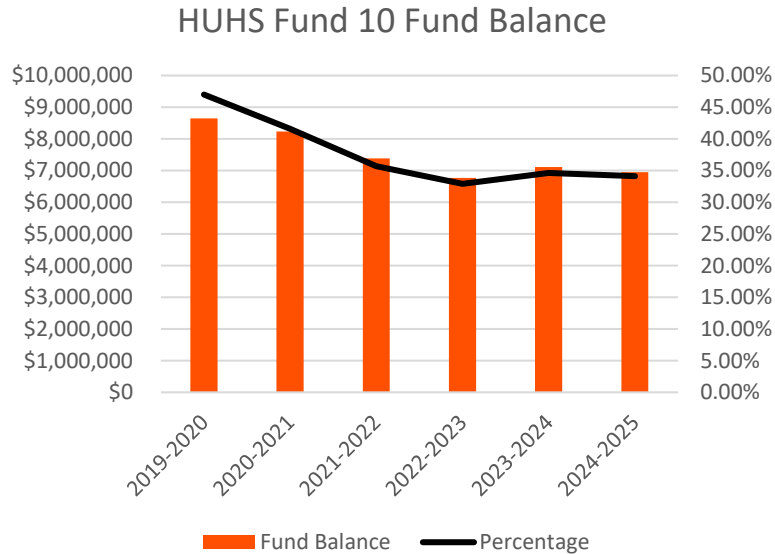
All Other Sources - \$111,151 (.55%)

General Operations Fund 10

Expenditures - \$20,368,942

Expenses	2023-24 Unaudited	2024-25 Budget
Salaries/Benefits	\$12,303,957	\$12,064,189
Purchased Services	\$5,233,886	\$5,107,894
Supplies Equipment	\$1,109,735	\$1,199,725
Transfers	\$1,412,132	\$1,581,094
Other	\$463,858	\$416,040
TOTAL	\$20,523,568	\$20,368,942

Fund Balance History



Year	Fund Balance	Percentage
2020-2021	\$8,235,087	41.60%
2021-2022	\$7,389,739	35.70%
2022-2023	\$6,773,081	32.92%
2023-2024	\$7,111,729	34.65%
2024-2025	\$6,946,349	34.10%

Other Funds

Fund 27 – Special Education

Fund 38 – Debt Service

Fund 41 – Capital Expansion

Fund 46 – Capital Investment

Fund 50 – Food Service



Hartford Union High School District

Special Education Fund 27

Revenue Sources

- Federal: IDEA Flow-Through grant and Medicaid reimbursement
- State – State Aid on prior year's eligible costs
- Local (transfer) – The difference between the costs of the program and all other revenues

Expenditures

Expenses directly associated with the delivery and support of Special Education students instruction, including transportation and tuition



Hartford Union High School District

Special Education Fund 27

Revenues and Expenditures must equal at the end of the year.

Revenues - \$2,757,774

Expenditures - \$2,757,774



Hartford Union High School District

Non-Referendum Debt Service Fund 38

Non-Referendum Debt Service is inside the revenue limit formula, and therefore reduces resources available for general operations

Used for the repayment of long-term bond/note issues

- Revenues from property taxes and interest
- Based on calendar year
- Expenditures for debt payments (principal and interest)
- Based on fiscal year



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Non-Referendum Debt Service Fund 38 - \$624,812

Two outstanding debt issues:

- 8/3/15 Bond issue: \$7,800,000; Balance = \$5,340,000 maturity 2035
- 9/9/19 Bond Issue: \$800,000; Balance = \$400,000 maturity 2027



Hartford Union High School District

Capital Projects Funds 41 and 46

- Capital Expansion Fund 41 – created in 2010
 - Revenues from tax levy
 - Fund for capital projects
 - \$345,000 this year
- Capital Investment Trust Fund 46 – created in 2016
 - Revenues from transfers from General Fund 10
 - Has been in place five years and can be used
 - Can access the dollars at anytime going forward



Hartford Union High School District

Food Service Operations Fund 50

Used to account for the revenues and expenditures for the District's breakfast and lunch program

The District participates in the National School Lunch Program

Fund 50 is self-sustaining

Current fund balance is \$748,607

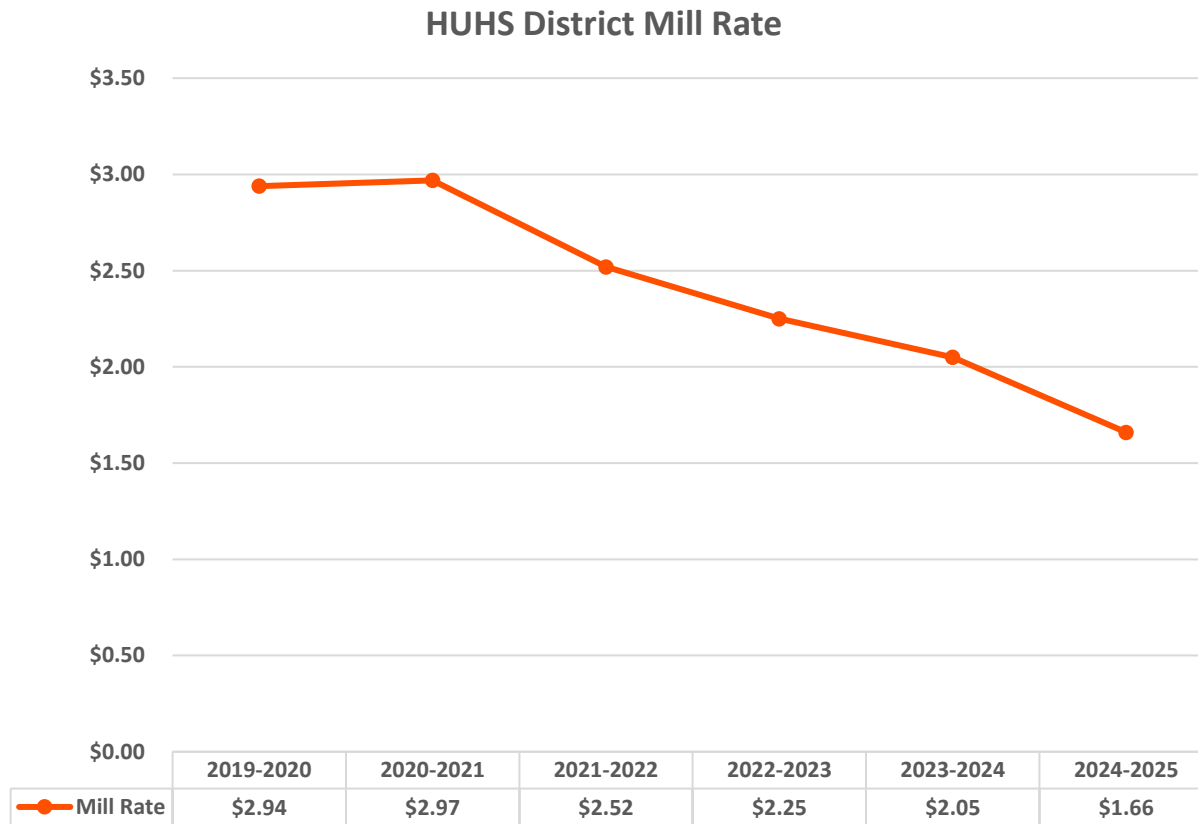


Hartford Union High School District

2024-25 Tax Levy

Tax Levy by Fund	2023-2024	2024-2025
General Fund 10	\$10,190,272	\$8,945,212
Debt Service Fund 38	\$619,366	\$616,283
Capital Expansion Fund 41	\$345,000	\$345,000
Total Levy	\$11,154,638	\$9,906,495
Mill Rate-per \$1000 property value	\$2.05	\$1.66

2024-25 Mill Rate



Next Steps

October 28, 2024: Adoption of the tax levy at the Annual Meeting

October 28, 2024: Certification of the tax levy and adoption of the 2024-25 final original budget at the School Board meeting

November 4, 2024: Certified levy amounts have been communicated to municipalities and to DPI



Hartford Union High School District

Questions and Adjournment

Are there any questions about the budget before the Budget Hearing is adjourned?

Budget Hearing is adjourned by the President-Tracy Hennes



Hartford Union High School District

2024 Annual Meeting



Hartford Union High School District

Annual Meeting Agenda

Call to Order

Election of Chairperson

Appointment of Secretary

Approval of Minutes of Previous Annual Meeting

- Motion to Waive the Reading of the Report (optional)

Treasurer's Report

- Motion to Waive the Reading of the Report (optional)

President's Report

Old Business

New Business

Set time and date for the 2025 Annual Meeting

Adjournment

Call to Order

Tracy Hennes, President of the Board of Education



Hartford Union High School District

Election of Chairperson

Motion and a second to Elect a Chairperson for the Annual Meeting



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Appointment of a Secretary

Appointment of a Secretary for the Annual Meeting

Appoint Laura Trapp as secretary to take the minutes



Hartford Union High School District

General Information

Following the selection of a chairperson, the Annual Meeting is empowered by state statutes (Sect. 120.10) to vote on specific items. These items are included in the Annual Meeting report.

Items not authorized by statute cannot be acted on in this meeting.

Eligible Voters: Residents of the Hartford Union High School District who are 18 years of age or older and who have lived in the school district for a minimum of 28 consecutive days prior to meeting are eligible to vote.



Hartford Union High School District

General Information

Roberts Rules of Order will be observed to facilitate the orderly conduct of business.

The chairperson reserves the right to limit debate and to limit speakers to given time limits on various subjects.

The chairperson will call for voice votes on motions and may, at the chairperson's discretion, call for a show of hands, unless otherwise required by statutes. Secret ballots may be requested from the floor.

Discussion is limited to the motion being considered.



Hartford Union High School District

Minutes of the 2023 Annual Meeting

The Minutes of the 2023 Annual Meeting are located on pages 18-21 of the Budget Hearing and Annual Meeting Book

- Motion to Waive the Reading of the Minutes (optional) and a second



Hartford Union High School District

Treasurer's Report

The Treasurer's Report is located on page 21 of the Budget Hearing and Annual Meeting Book

- Motion to Waive the Reading of the Treasurer's Report (optional) and a second



Hartford Union High School District

District Report

Report by Board President & Superintendent



Hartford Union High School District

Annual Meeting Old and New Business

OLD BUSINESS

None

NEW BUSINESS: RESOLUTIONS

2024A – School Board Member Compensation

2024B – Reimbursement of Expenses/School Board Members

2024C – School Tax Levy

2024D – Sale of Surplus Property

2024E – Legal Proceedings

2024F – Schedule of Next Annual Meeting



Hartford Union High School District

Resolution 2024A

Be it resolved by the electors of the Hartford Union High School District, pursuant to Section 120.10(3) of the Wisconsin Statutes, that the school board members of the Hartford Union High School District be paid as follows.

Position	2023-2024*	2024-2025
President	\$3,976.13	
Vice President	\$3,570.41	
Clerk	\$3,624.49	
Treasurer	\$3,570.41	
Member	\$3,570.41	

*2023-24 amounts listed for information/reference only

Resolution 2024B

Be it resolved by the electors of the Hartford Union High School District, pursuant to Section 120.10(4) of the Wisconsin Statutes, to authorize the Hartford Union High School District to pay all actual and necessary expenses of a school board member when traveling in the performance of duties.



Hartford Union High School District

Resolution 2024C

Be it resolved by the electors of the Hartford Union High School District, pursuant to Section 120.10 of the Wisconsin Statutes, that a tax of nine million, nine-hundred six thousand, four-hundred ninety-five dollars (\$9,906,495) be levied on all taxable property within the Hartford Union High School District to fund:

The General Fund levy - \$8,945,212

The Debt Service Fund levy - \$616,283

The Capital Expansion Fund Levy - \$345,000



Hartford Union High School District

Resolution 2024D

Be it resolved by the electors of the Hartford Union High School District, pursuant to Section 120.10(12) of the Wisconsin Statutes, to authorize the school board to sell any property belonging to and not needed by the District.



Hartford Union High School District

Resolution 2024E

Be it resolved by the electors of the Hartford Union High School District, pursuant to Section 120.10(14) of the Wisconsin Statutes, to authorize the school board to provide for the prosecution and defense of any action or proceedings in which the school district is interested.



Hartford Union High School District

Resolution 2024F

Be it resolved by the electors of the Hartford Union High School District, pursuant to Section 120.10(2) of the Wisconsin Statutes, to authorize the school board of the Hartford Union High School District to schedule the date, time, and place for the 2025 Annual Meeting.

Suggested Date, Time and Place:

September 22, 2025 HUHS Drama Lecture Hall at 5:45 pm



Hartford Union High School District

Adjournment

Is there a motion to adjourn this annual meeting?



Hartford Union High School District