

# Hartford Union High School District

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School Finance Workshop – September 19, 2024



**Hartford Union High School District**

# General Information

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The purpose of tonight's workshop is to present a general overview of Wisconsin School Funding and how it affects Hartford Union High School.

## Topics of Discussion for Tonight

- Fund Accounting
- Revenue Limits
  - Property Tax Levy
  - State Aid
- District Enrollment
- Open Enrollment
- Fund Balance
- Other Funding Constraints



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# Funds

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Fund 10 – General Education

Fund 21 – Gifts and Fundraising

Fund 27 – Special Education

Fund 38 – Debt Service

Fund 41 – Capital Expansion

Fund 46 – Capital Investment

Fund 50 – Food Service



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# General Education Fund 10

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## Revenue Sources

- State Revenue Limit – 86% of HUHS Budget
- Federal Money - .50%
- Other Sources – 13.5%

## Expenditures

Salaries, Benefits, Transportation, Utilities, Athletics, Co-Curricular, Supplies, Technology, Building and Grounds Maintenance, etc.

**Current Fund Balance - \$7,111,729**



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# Special Education Fund 27

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## Revenue Sources

- Federal Money: Grants and Medicaid reimbursement
- State – State Aid based 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



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# Special Education Fund 27

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

## 2024-2025 Budget

Revenues - \$2,757,774

Expenditures - \$2,757,774



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# Non-Referendum Debt Service - Fund 38

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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 are based on calendar year
- Expenditures for debt payments (principal and interest) are based on fiscal year



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# Non-Referendum Debt Service - Fund 38

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2024-2025 Budget

\$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



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# Capital Projects Funds 41 and 46

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- Capital Expansion Fund 41 – created in 2010
  - Revenues from tax levy (within the revenue limit)
  - Fund for capital projects
  - Current Fund Balance is \$113,411
- 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
  - Current Fund Balance is \$1,050



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# Food Service - Fund 50

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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



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# Revenue Limit

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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**

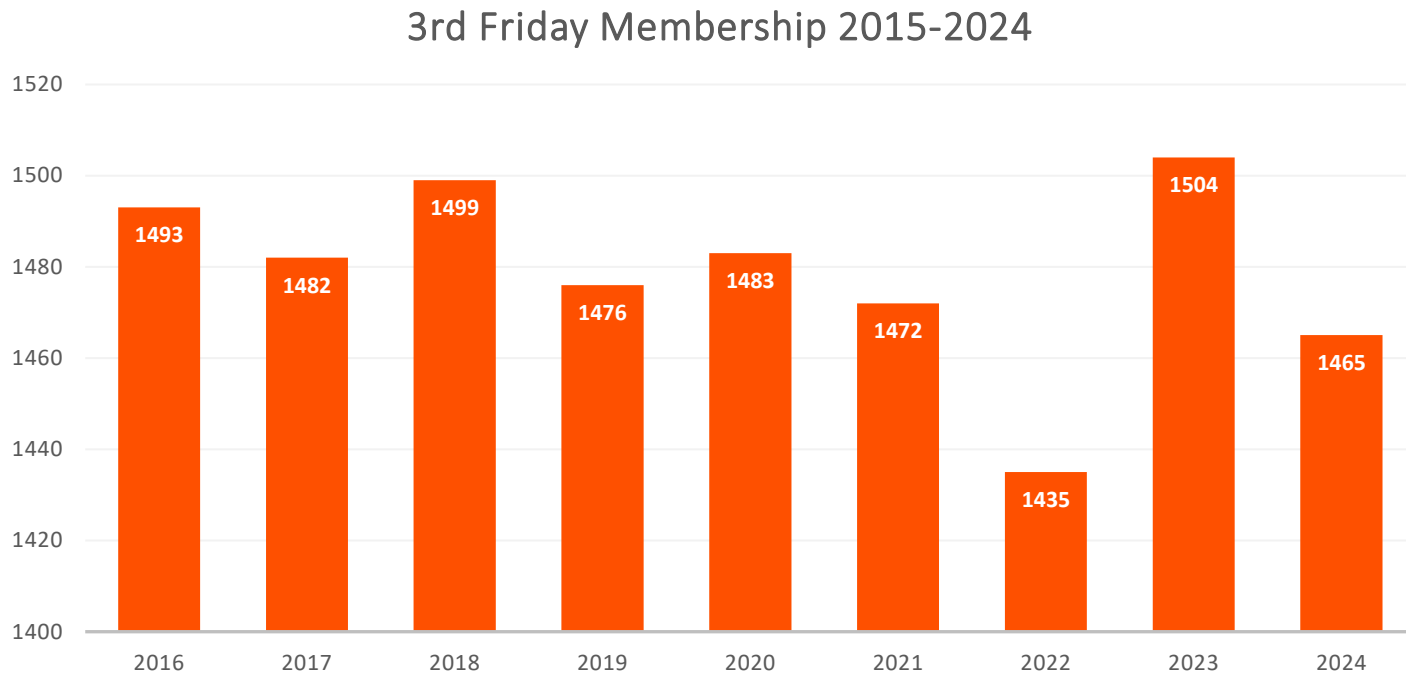
The formula is based on

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



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# District Enrollment History



Membership enrollment is used for the revenue limit calculation.  
The actual number of students in the building is less due to open enrollment.

# District Enrollment Projections

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## Conclusion from Applied Population Laboratory Enrollment Study – April 2024

These district-level enrollment projections are based on models that incorporate past and current demographic information and the district's own enrollment. Because most of the students in the district's schools over the next few years have already been born or are already in school, and because their grade progression from one year to another is reasonably predictable, the total district-level projections should be viewed as having high accuracy over the next few years. After several years, actual enrollment figures will likely deviate from these projections by ever-increasing amounts. The reason for this divergence is that birth trends and in-migration of pre-school age children are more difficult to predict. As with nearly all types of forecasts, accuracy in these enrollment projections decreases over time. District-wide student projections point to Hartford Union High School experiencing enrollment decline in the near term and beyond. **As smaller cohorts of middle schoolers from the four feeder school districts progress to the high school, the district might expect a loss of 166 to 207 students, or a decline of 11% to 14% over the next five years.** Because the projections found in this report incorporate the consequences of migration to and from the district, any significant and sustained interruption of current or recent migration patterns will erode these models' accuracy from the initiation point of the new pattern. The district should continue to monitor enrollment change and compare it with these projections, to assess the district's trajectory of future growth and the best-fitting projections model.

# 2024-2025 Revenue Limit Est.

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**Revenue Limit = Property Tax + State Equalization Aid**

$$\text{\$18,367,451} = \text{\$9,906,495} + 8,460,956$$

(\$11,853 per student – this is up \$325 from last year)

**Levy = Equalized Property Value x Mill Rate**

$$\text{\$9,906,495} = \text{\$5,983,416,023} \times .00165566$$



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# October 15 State Aid Est.

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HUHS is expected to receive \$8,460,956 for 2024-2025

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

The basics of Wisconsin State Equalization Aid for Schools”

- The more property value per student a district has, the less state aid they will receive.
- The less property value per student a district has, the more state aid they will receive.



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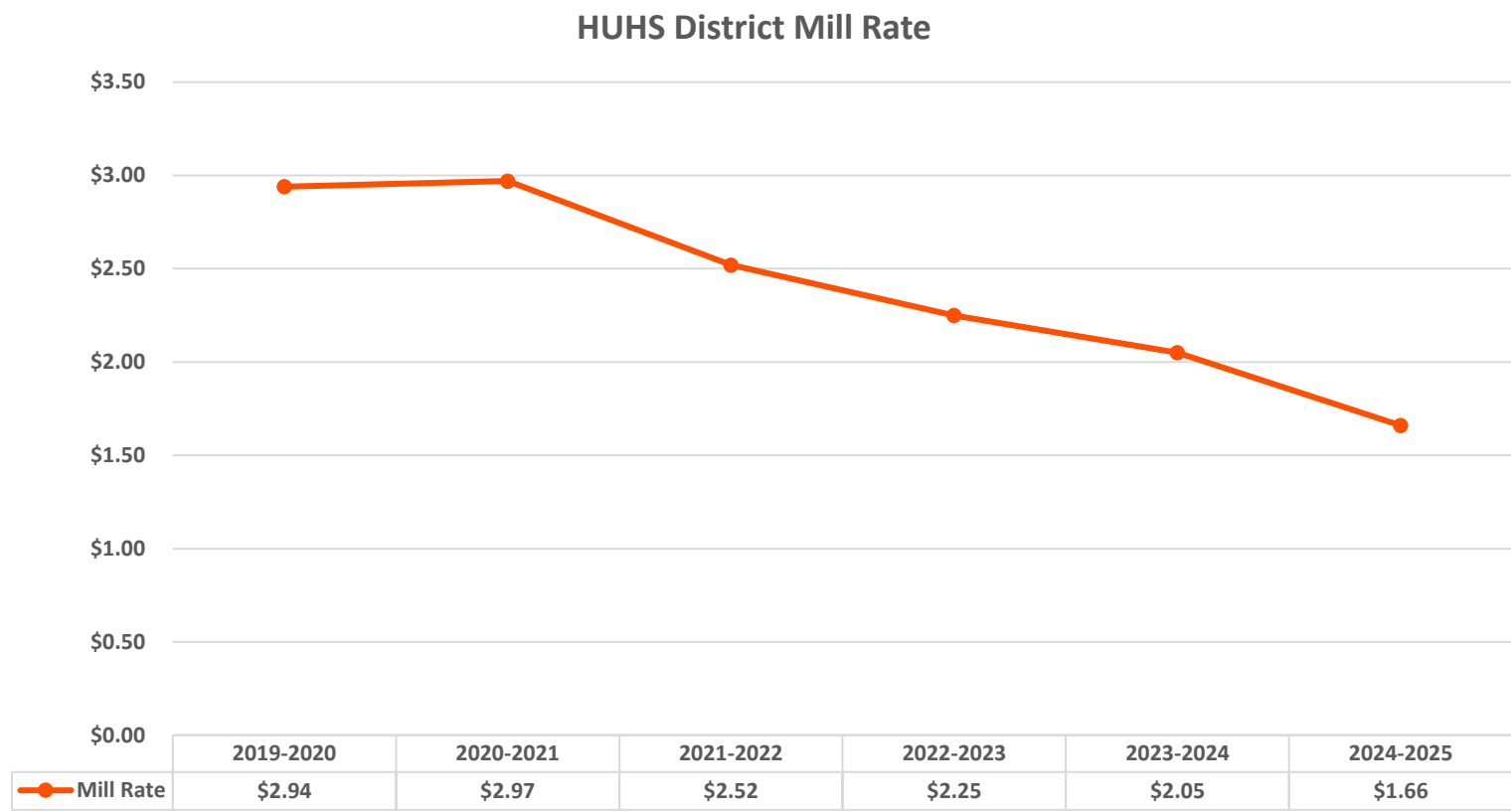
# 2024-25 Preliminary Tax Levy Est.

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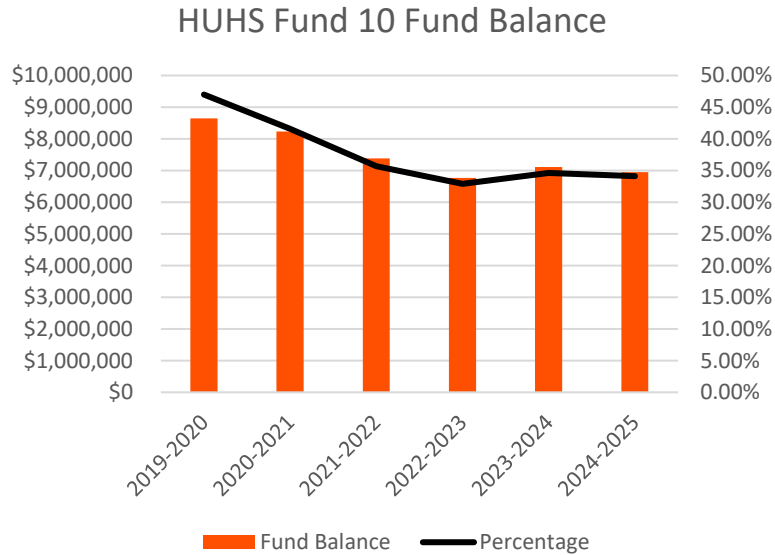
| <b>Tax Levy by Fund</b>                    | <b>2023-2024</b>    | <b>2024-2025</b>   |
|--|---------------------|--------------------|
| <b>General Fund 10</b>                     | <b>\$10,190,272</b> | <b>\$8,945,212</b> |
| <b>Debt Service Fund 38</b>                | <b>\$619,366</b>    | <b>\$616,283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



# 2024-25 Mill Rate Est.



# 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 Funding Constraints

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Inflation

Costs Unique to Union High School Districts

Competition for Students

- Open Enrollment - \$1,348,160 net expense
- Wisconsin Parental Choice Program - \$334,449
- Special Needs Scholarship Program - \$60,260
- Independent Charter Schools - \$0

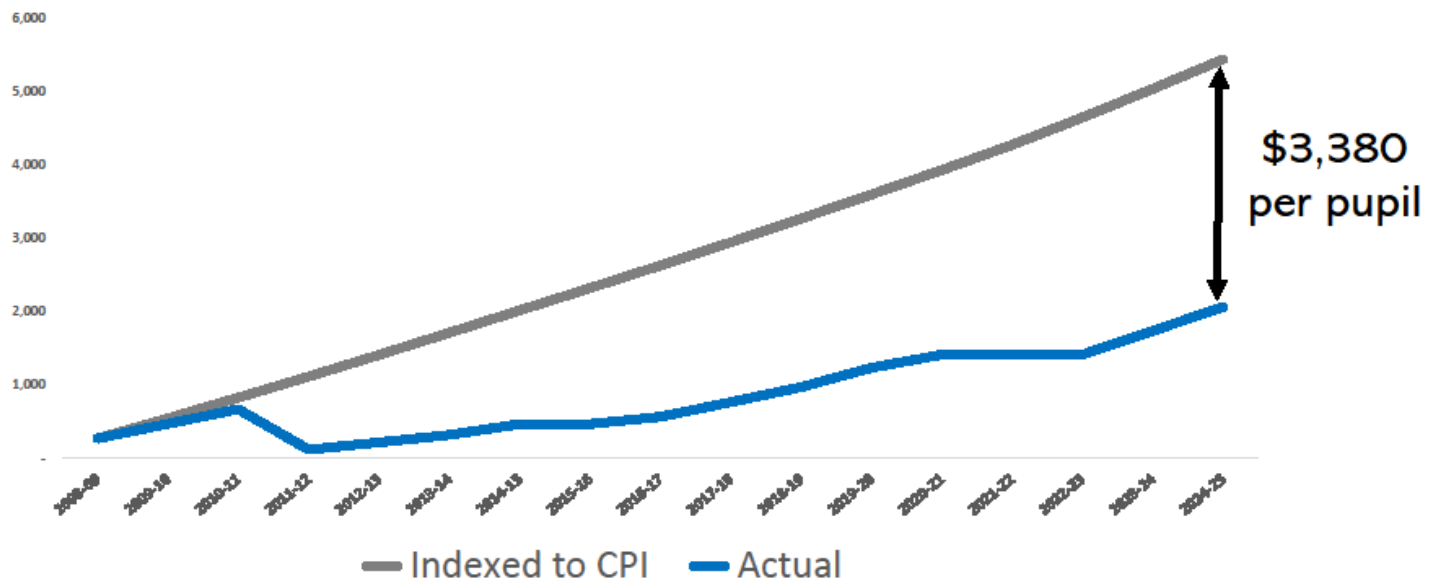
Fund 38 – Non-Referendum Debt - \$624,812

OPEB Liability - \$570,990

Loss of ESSER Funds - \$689,525 (\$1,559,869 over 4 years)

# Wisconsin School Finance Has Not Kept Up With Inflation

General **school district revenues per pupil** lag  
inflation by more than \$3,300 since 2009



# Costs Unique to Union High School Districts

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- Apprenticeship Programs – GPS Example
  - GPS is an immersive youth apprenticeship program in the field of manufacturing.
  - Students must be 16 years old to enter the program and have been in high school a minimum of two years.
- Dual Credit Program
  - Students may receive dual credit from HUHS and college for approved classes
  - Students enrolled in dual enrollment classes have the option to pay for the course and earn college credit from the accompanying institution of higher education.
  - CAPP – UW-Oshkosh
- Early College Credit Program
  - Students may apply to take courses at the University of Wisconsin System or a private college.
  - HUHS must not offer a comparable course.
- Start College Now
  - Juniors and seniors in good academic standing may apply to take courses at a technical college through the Start College Now program.
  - HUHS must not offer a comparable course

# Costs Unique to Union High School Districts

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- Specialized Programs

- Tech Ed
  - AP Classes – Advance Placement
  - CNA – Certified Nursing Assistant
  - EMT – Emergency Medical Technician
- Athletics / Activities / Clubs
- Special Education Students to age 21
- Higher Average Salary Due to High School only Curriculum

# Competition For Students

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- **Open Enrollment - \$1,348,160 net expense**
- **Wisconsin Parental Choice Program - \$334,449**
- **Special Needs Scholarship Program - \$60,260**
- **Independent Charter Schools - \$0**
- **Home School Students**

# Higher Average Teacher Salaries

| Year      | Union High School Districts                       | County Code     | Average Salary | Average Local Experience | Average Total Experience |
|-----------|---|-----------------|----------------|--------------------------|--------------------------|
| 2023-2024 | 2450 - Arrowhead UHS School District              | 67 - Waukesha   | \$85,374       | 13.94                    | 18.09                    |
| 2023-2024 | 2177 - Nicolet Union High School School District  | 40 - Milwaukee  | \$83,216       | 10.89                    | 18.11                    |
| 2023-2024 | 6545 - Wilmot UHS School District                 | 30 - Kenosha    | \$75,845       | 11.18                    | 14.59                    |
| 2023-2024 | 5852 - Union Grove UHS School District            | 51 - Racine     | \$71,736       | 12.07                    | 16.77                    |
| 2023-2024 | 2436 - Hartford UHS School District               | 66 - Washington | \$70,365       | 11.54                    | 16.75                    |
| 2023-2024 | 6083 - Waterford UHS School District              | 51 - Racine     | \$70,234       | 11.73                    | 15.46                    |
| 2023-2024 | 5054 - Westosha Central UHS School District       | 30 - Kenosha    | \$69,245       | 10.93                    | 15.19                    |
| 2023-2024 | 2884 - Lake Geneva-Genoa City UHS School District | 64 - Walworth   | \$68,465       | 12.68                    | 17.8                     |
| 2023-2024 | 6013 - Big Foot UHS School District               | 64 - Walworth   | \$59,344       | 10.57                    | 14.47                    |
|           |   |                 |                |                          |                          |
|           | Area School Districts                             |                 |                |                          |                          |
| 2023-2024 | 5390 - Slinger School District                    | 66 - Washington | \$71,409       | 13.61                    | 16.94                    |
| 2023-2024 | 6307 - West Bend School District                  | 66 - Washington | \$70,666       | 13.44                    | 17.16                    |
| 2023-2024 | 2436 - Hartford UHS School District               | 66 - Washington | \$70,365       | 11.54                    | 16.75                    |
| 2023-2024 | 2058 - Germantown School District                 | 66 - Washington | \$66,689       | 12.49                    | 12.81                    |
| 2023-2024 | 3367 - Mayville School District                   | 14 - Dodge      | \$63,101       | 11.18                    | 14.96                    |
| 2023-2024 | 2800 - Kewaskum School District                   | 66 - Washington | \$62,384       | 11.05                    | 15.39                    |
| 2023-2024 | 2443 - Hartford J1 School District                | 66 - Washington | \$61,119       | 12.87                    | 14.9                     |
| 2023-2024 | 1687 - Erin School District                       | 66 - Washington | \$59,683       | 12.32                    | 17.08                    |
| 2023-2024 | 2576 - Horicon School District                    | 14 - Dodge      | \$59,255       | 10.88                    | 14.08                    |
| 2023-2024 | 2570 - Holy Hill Area School District             | 66 - Washington | \$55,684       | 10.9                     | 14.39                    |
| 2023-2024 | 2625 - Hustisford School District                 | 14 - Dodge      | \$55,037       | 9.59                     | 15.74                    |
| 2023-2024 | 2525 - Herman-Neosho-Rubicon School District      | 14 - Dodge      | \$54,799       | 9.67                     | 13.31                    |

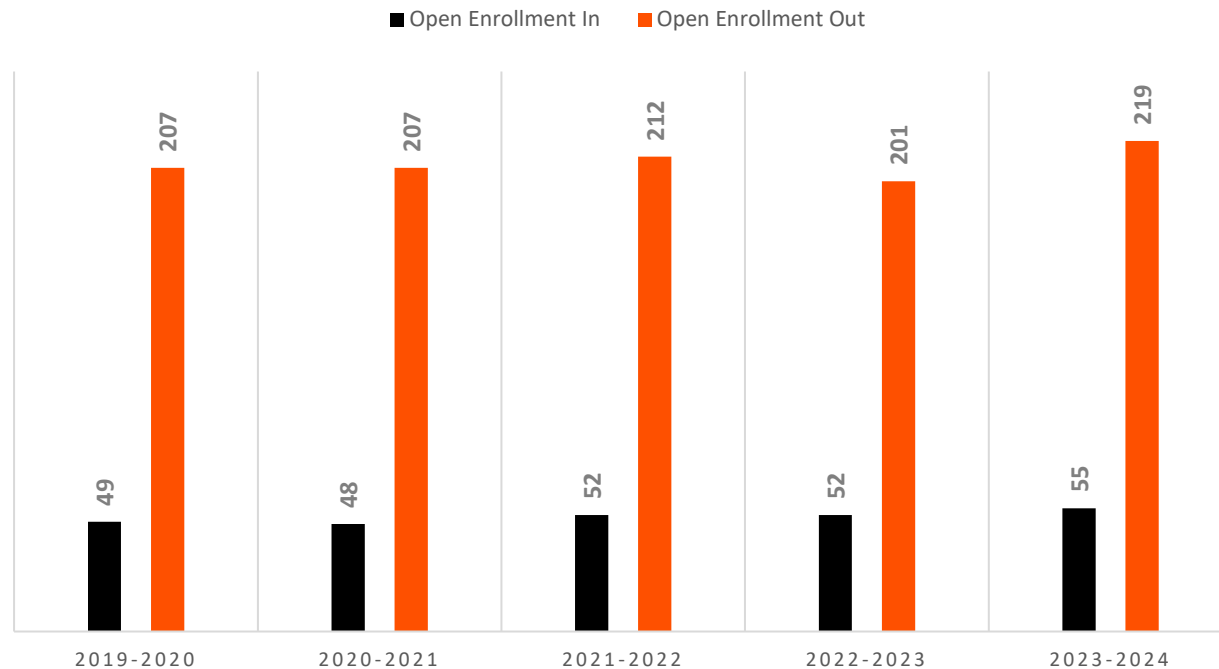


# Open Enrollment History

2023-2024 Net Expense - \$1,348,160

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## HARTFORD UNION HIGH SCHOOL OPEN ENROLLMENT



# Hartford Union High School Facilities Investments

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- Capital Improvements since 2020
  - Science Labs
  - Culinary Lab and FACS Classroom
  - Fitness Center/Dance Studio
  - Wrestling Room
  - Library
  - Drama Lecture Hall
  - Commons
  - Bathrooms
  - Cafeteria
  - Offices
  - Flooring
  - LED Lighting
  - Special Education Learning Spaces
  - Tennis Complex
  - Rooftop HVAC Units

# Questions???

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Monday, October 28, 2024

5:45 – Drama Lecture Hall

2024-2025 Budget Hearing and Annual Meeting



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