

Budget Hearing & Annual Meeting

School District of Boscobel Area Schools

MONDAY, OCTOBER 30, 2023– 6:30 PM



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SCHOOL DISTRICT OF BOSCOBEL AREA SCHOOLS

BUDGET HEARING & ANNUAL MEETING AGENDA

Middle/High School Bulldog Cafe
Monday, October 30, 2023
6:30 PM

BUDGET HEARING

1. Call to order by President Todd Miller
2. Pledge of Allegiance and Moment of Silence
3. Budget Presentation Jarrett Roethke
4. Questions

ANNUAL MEETING

1. Call to order by President Todd Miller
2. Election of Chairperson Todd Miller
3. Reading of 10/24/2022 Annual Meeting Minutes Kaye Woodke
4. Treasurer's Report and Audit Summary Jarrett Roethke
5. Annual Meeting Presentation Jarrett Roethke
6. Resolution A – Adoption of 2023-2024 Tax Levy
7. Resolution B – Provide Salary for School Board Members
8. Resolution C – Reimbursement of Board Member Expenses
9. Resolution D – Scheduling of Annual Meeting Date for 2024-2025
10. Resolution E – Authorize Sale of Property, Acquisition of Property and Establish Building Sites
11. Resolution F – Operate a Hot Lunch Program
12. Resolution G – Legal Proceedings
13. Resolution H – Textbooks
14. Resolution I – Transportation
15. Resolution J- Resolution to Borrow Money (If Needed) to Operate the School Until Taxes and School Aids are Paid
16. Adjourn

BOARD OF EDUCATION MEETINGS

Regular meetings are held on the second Monday of the month at 6:30 PM at the District Office, located in the Annex Building at 1110 Park Street, Boscobel, Wisconsin. The public is encouraged to attend. On all occasions, notices of meetings are posted 24 hours prior to a meeting in the Middle/High School at 300 Brindley Street, the Elementary School at 200 Buchanan Street, the Bus Garage at 602 Wisconsin Avenue, the District Office at 1110 Park Street, Boscobel City Hall and Boscobel Library. Anyone wishing to address the Board may notify the District Administrator prior to a meeting.

BOARD OF EDUCATION

		<u>AREA</u>	<u>TERM EXPIRES</u>
President	Todd Miller 206 E. Smith Street Boscobel, WI 53805 (608) 485-0717	2	2026
Vice-President	Wendi Stitzer 107 Adams Street Boscobel, WI 53805 (608) 485-1202	1	2026
Clerk	Kaye Woodke 830 Wisconsin Avenue, Apt. A Boscobel, WI 53805 (608) 391-2602	1	2024
Treasurer	Casey Updike 16088 County Road T Boscobel, WI 53805 (608) 485-0941	2	2024
Director	Greg Loos 41968 Badger Road Boscobel, WI 53805 (920) 988-5581	3	2025
Director	Jimmie Kaska 206 Mary Street Boscobel, WI 53805 (608) 698-3650	1	2025
Director	Sarah Capel Roth 45678 Maple Ridge Road Boscobel, WI 53805 (262) 389-4310	3	2026

ADMINISTRATION

Lisa Wallin-Kapinus, District Administrator

Boscobel Area Schools
1110 Park Street
Boscobel, WI 53805
(608) 375-4164

Pete Schroeder, Middle/High School Principal

Boscobel Middle/High School
300 Brindley Street
Boscobel, WI 53805
(608) 375-4161

Danelle Schmid, Elementary School Principal

Boscobel Elementary School
200 Buchanan Street
Boscobel, WI 53805
(608) 375-4165

Laurie Genz Prien, Pupil Services Director

Boscobel Area Schools
1110 Park Street
Boscobel, WI 53805
(608) 375-4164

Edwin Boneske, Assistant Principal/Athletic Director

Boscobel Middle/High School
300 Brindley Street
Boscobel, WI 53805
(608) 375-4161

Jarrett Roethke, Director of Business Services

Boscobel Area Schools
1110 Park Street
Boscobel, WI 53805
(608) 375-4164



BOSCOBEL AREA SCHOOLS



— LEAD. ENGAGE. DISCOVER. —

Developing today's child for tomorrow's world

EFFECTIVE PERSONNEL:

- Implement evidence-based teaching practices
- Recruit and retain student centered staff

EXCELLENCE IN ACADEMICS:

- Provide a guaranteed and viable curriculum
- Prepare all students for college and career readiness

EFFICIENT OPERATIONS:

- Ensure fiscal responsibility
- Develop a transparent and sustainable financial plan

ENGAGEMENT OF COMMUNITY:

- Connect with stakeholders through effective communication
- Promote the district through collaboration

We deliver an inclusive curriculum that is consistent, rigorous, and viable that fosters student growth through innovative instruction.

We partner and collaborate with families and the community to build trust in an effort to engage in lifelong learning.

We support all levels of learning and diversity while encouraging student individuality through differentiation of instruction in a respectful, safe educational environment.

We are fiscally responsible through implementation and utilization of long-term planning that will improve the operational efficiency for the sustainability of the district.

We strive for academic excellence through rigorous course offerings enhanced through fine arts and co-curricular activities in order to develop the whole student.

We support professional development opportunities that provide evidence-based, best practice, teaching, and data-driven strategies that improve student outcomes.

We cultivate academic excellence through a culturally responsive multilevel system that encompasses the whole child.

We integrate higher level skills: problem solving, critical thinking, and intellectual risk taking.

We effectively communicate and partner with the community to develop informed and responsible citizens.

EXPLANATION OF BUDGET TERMINOLOGY

FUNDS

General Fund 10: Used to account for all financial transactions relating to the District's current operations, except for those required to be accounted for in other funds.

Special Project Fund 20: (Fund 21 and Fund 27)

- Special Revenue Trust – This fund is used to account for trust funds that can be used for district operations. The source of such funds is gifts and donations from private parties.
- Special Education – This fund is used to account for special education and related services.

Non-Referendum Debt Service Fund 38: This fund is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993, or incurred without referendum approval after that date. A fund balance may exist in this fund.

Referendum Approved Debt Service Fund 39: This fund is used to account for transactions for the repayment of debt issues that were either authorized by school board resolution before August 12, 1993, or approved by referendum. The district may account for such referendum-approved debt service transactions in Funds 31, 32, 33, 34, 36, 37 (which are not presently assigned by DPI for reporting purposes) and/or Fund 39. If the district uses funds other than Fund 39, the district must combine and report these funds as Fund 39. A fund balance may exist in this fund.

Long-Term Capital Improvement Trust Fund 46: A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a "trust" that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five-year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.

Other Capital Project Fund 49: Used to report Capital Project Fund activities not required to be reported in Funds 41 or 48. The district may account for such projects in Funds 42, 43, and 47 (which are not presently assigned by DPI for reporting purposes) and/or Fund 49. If the district uses funds other than Fund 49, the district must combine and report these funds as Fund 49. A fund balance may exist in this fund.

Food Service Fund 50: Federal regulations require that the food service fund be accounted for separately. All food service receipts and expenditures must be recorded in this fund. If there is money available in the fund at the end of the fiscal year, it is carried over to the following year. If there is a deficit in the fund, the difference must be made up by money budgeted in the non-program transaction account.

Community Service Fund 80: Fund 80 is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, daycare services, and other programs that are not elementary and secondary educational programs but have the primary function of serving the community. The district may adopt a separate tax levy for this fund. The district adopted a separate tax levy for the City's summer recreation program and a School Resource Officer.

BALANCE SHEET

Assets: Items of value owned by the District, such as checking accounts, investments, receivables, and prepaid expenses.

Liabilities: Obligations owed by the District, such as payroll payables and related district fringe benefits of employees.

Fund Balance: Difference between the assets and liabilities at any one time during the course of the fiscal year.

REVENUES AND OTHER FINANCING SOURCES

Operating Transfers: Resources provided from another fund other than an inter-fund loan, residual equity transfer, or inter-fund payment.

Local Sources: Taxes, admissions to school events, interest earnings, student fees, and other miscellaneous local receipts.

Inter-District Payments: Direct payment from another school district for tuition or special education aid.

Intermediate Sources: State aid payments received by CESA #3 and forwarded to the District for services purchased.

State Sources: Equalization aid, aid intended to reimburse a specific object (such as special education, transportation, driver education, and library expenditures), and tax-exempt computer aid.

Federal Sources: Primarily grants and food service aid.

All Other Sources: Sale of fixed assets and other miscellaneous revenues.

EXPENDITURES AND OTHER FINANCING USES

Instruction: Includes the activities dealing directly with the interactions between staff and students.

Support Services: Services that facilitate and enhance instruction, provide for the well-being of students, and supplement the teaching process.

Non-Program Transactions: Includes inter-fund operating transfers and purchased instructional services.

Also includes the following, if applicable: salaries, employee benefits, purchased services, capital and non-capital objects, insurance, and other objects

Boscobel Area Schools
Proposed Budget Publication 2023-2024

Notice is hereby given to qualified electors of the School District of Boscobel Area Schools that the Budget Hearing will be held at the Middle/High School Cafeteria located at 300 Brindley Street, Boscobel, Wisconsin, on the 30th day of October 2023, at 6:30 PM. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District Office at 1110 Park Street, Boscobel, Wisconsin.

Dated this 9th day of October 2023.

Kaye Woodke, Clerk

GENERAL FUND	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
Beginning Fund Balance	2,214,351.73	2,168,415.07	2,891,132.70
Ending Fund Balance	2,168,415.07	2,891,132.70	2,912,059.21
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	3,133,767.92	3,072,877.78	2,980,166.00
Inter-district Payments (Source 300 + 400)	433,097.73	440,204	447,628.00
Intermediate Sources (Source 500)	17,906.20	22,806.60	8,506.00
State Sources (Source 600)	7,643,636.73	7,622,330.35	7,588,577.00
Federal Sources (Source 700)	1,173,548.10	1,705,911.33	747,074.35
All Other Sources (Source 800 + 900)	135,020.02	5,063.43	10,283.00
TOTAL REVENUES & OTHER FINANCING SOURCES	12,536,976.70	12,869,193.49	11,709,234.35
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	5,055,782.14	5,339,935.31	5,439,388.38
Support Services (Function 200 000)	4,150,161.69	4,097,255.52	3,736,850.00
Non-Program Transactions (Function 400 000)	3,376,969.53	2,709,285.03	2,512,069.46
TOTAL EXPENDITURES & OTHER FINANCING USES	12,582,913.36	12,146,475.86	11,688,307.84
SPECIAL PROJECTS FUND	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
Beginning Fund Balance	285,923.21	293,206.36	310,064.44
Ending Fund Balance	293,206.36	310,064.44	310,064.44
REVENUES & OTHER FINANCING SOURCES	2,382,864.74	2,360,644.23	2,553,304.46
EXPENDITURES & OTHER FINANCING USES	2,375,578.59	2,343,786.15	2,553,304.46
DEBT SERVICE FUND	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	259,528
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	982,027.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	722,499.00
CAPITAL PROJECTS FUND	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
Beginning Fund Balance	4,961,138.02	5,333,897.00	3,555,940.20
Ending Fund Balance	5,333,897.00	3,555,940.80	6,367,400.20

REVENUES & OTHER FINANCING SOURCES	1,204,829.12	313,692.00	9,525,000.00
EXPENDITURES & OTHER FINANCING USES	832,070.14	2,091,648.20	6,713,540.00
FOOD SERVICE FUND	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
Beginning Fund Balance	80,029.53	215,308.01	83,854.96
Ending Fund Balance	215,308.01	83,854.96	43,234.44
REVENUES & OTHER FINANCING SOURCES	568,724.14	475,922.71	378,000.00
EXPENDITURES & OTHER FINANCING USES	433,445.66	607,375.76	418,620.52
COMMUNITY SERVICE FUND	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
Beginning Fund Balance	245.60	245.60	245.60
Ending Fund Balance	245.60	245.60	245.60
REVENUES & OTHER FINANCING SOURCES	5,000.00	5,000.00	15,000.00
EXPENDITURES & OTHER FINANCING USES	5,000.00	5,000.00	15,000.00
PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
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 2021-2022	Unaudited 2022-2023	Budget 2023-2024
GROSS TOTAL EXPENDITURES -- ALL FUNDS	16,229,007.75	17,194,285.97	22,111,271.82
Interfund Transfers (Source 100) - ALL FUNDS	1,544,228.00	1,563,272.14	1,574,977.46
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	14,684,779.75	15,631,013.83	20,536,294.36
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		13.52%	31.38%
PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2021-2022	Unaudited 2022-2023	Budget 2023-2024
General Fund	3,112,539.00	3,004,105.00	2,847,266.00
Referendum Debt Service Fund	0.00	0.00	982,027.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	5,000.00	5,000.00	15,000.00
TOTAL SCHOOL LEVY	3,117,539.00	3,009,105.00	3,844,293.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-2.36%	27.76%



2023-2024

BUDGET INFORMATION TABLES & CHARTS

Fund 10

Contains all accounts for general operating.

Table 1

Expense		
Year	Budget or Activity	Percentage Change
2021-2022	\$12,582,913.36	
2022-2023	\$12,146,475.86	-3.47%
2023-2024	\$11,739,590.32	-3.35%
Revenue		
2021-2022	\$12,536,976.70	
2022-2023	\$12,869,193.49	2.65%
2023-2024	\$11,739,590.32	-8.78%

Table 2

Fund Balance			
Fiscal Year	2021-2022	2022-2023	2023-2024
Beginning Fund Balance	\$2,214,351.73	\$2,168,415.07	\$2,891,132.70
Ending Fund Balance	\$2,168,415.07	\$2,891,132.70	\$2,891,132.70
Net	-\$45,936.66	\$722,717.63	\$0.00

****Fund Balance is NOT EQUAL to cash in the bank.**

Fund 27

Contains the cost of serving students with disabilities and services charged to the district.

Table 3

Expense		
Year	Budget or Activity	Percentage Change
2021-2022	\$2,280,670.63	
2022-2023	\$2,257,587.60	-1.01%
2023-2024	\$2,565,657.43	13.65%
Revenue		
2021-2022	\$2,280,670.63	
2022-2023	\$2,257,587.60	-1.01%
2023-2024	\$2,565,657.43	13.65%

FUND 39

Monies levied into this fund are used to pay bond principal and interest. Levy contains both the spring and fall 2024 payments.

Table 4

Expense		
Year	Budget or Activity	
2021-2022		
2022-2023		
2023-2024		\$722,499.00
Revenue		
2021-2022		
2022-2023		
2023-2024		\$982,027.00

2023-2024	Principal	375,000.00
	Interest	347,499.00

Fund 46

Monies used for capital repairs and renovations.

Capital Improvement Projects

- Steam to Hot Water Conversion
- HVAC Upgrades/Updates
- Bathroom Updates
- Hallway Flooring Upgrades
- Welding Hoods
- Elementary School Flooring

Table 5

Year	Beginning Balance	Expense	Revenue	Net	Ending Fund Balance
2021-2022	\$4,961,138.02	\$832,070.14	\$1,204,829.12	372,758.98	\$5,333,897.00
2022-2023	\$5,333,897.00	\$2,091,648.20	\$313,687.40	-\$1,777,960.80	\$3,555,936.20
2023-2024	\$3,555,936.20	\$2,248,577.00	\$96,000.00	-\$2,152,577.00	\$1,403,359.20

Fund 49

Capital projects fund for the capital referendum construction.

Table 6

Expense	
Year	Budget or Activity
2021-2022	
2022-2023	
2023-2024	4,470,270.00
Revenue	
2021-2022	
2022-2023	
2023-2024	\$21,740,000.00

Fund 50

Food service fund reporting all revenues and expenditures.

Table 7

Expense	
Year	Budget or Activity
2021-2022	\$433,445.66
2022-2023	\$607,375.76
2023-2024	\$418,620.52
Revenue	
2021-2022	\$568,724.14
2022-2023	\$475,922.71
2023-2024	\$378,000.00

Fund 80

Community service fund for summer recreation programming and school resource officer.

Table 8

Expense	
Year	Budget or Activity
2021-2022	\$5,000.00
2022-2023	\$5,000.00
2023-2024	\$15,000.00
Revenue	
2021-2022	\$5,000.00
2022-2023	\$5,000.00
2023-2024	\$15,000.00

**Budget Hearing and Annual School
Board Meeting
Monday, October 24, 2022, 6:30 PM Central**

**Bulldog Cafe
300 Brindley Street
Boscobel, Wisconsin 53805**

1. BUDGET HEARING

2. Call to Order by President- Board Meeting was called to order by Todd Miller, Board President at 6:34 pm.

3. Pledge of Allegiance & Moment of Silence

4. Budget Presentation

Mr. Jarrett Roethke, interim CESA 5-Business Services Director, presented the 2022-2023 budget information. Mr. Roethke presented a balanced budget of \$13,013,673.48, containing all accounts for general operations including expenses and revenues (Fund 10, 27, 46, 50, and 80). He stated that the revenues included remaining ESSER dollars.

In summary, Mr. Roethke stated that Fund 10 is balanced, however, we are using all remaining ESSER funds, numerous capital improvement projects occurring are decreasing our Fund 46 balance, and it shows a decrease in Fund 50 expenditures and revenues by averaging 2018, 2019, 2020 fiscal years to establish new budget.

Greg Loos joined the meeting at 6:38 p.m.

5. Questions

Rob Sailer asked, "Is there any short-term borrowing being done at this time?"

Jarrett stated, "Currently we are not doing any short-term borrowing."

6. Adjourn- Motion by Miller, second by Trumm to adjourn at 6:52 pm. Motion carried.

7. ANNUAL MEETING

8. Call to Order by President- Called to order by Todd Miller, Board President at 6:52 pm.

9. Election of a Chairperson

Motion by Updike, second by Kaska for Todd Miller as chairperson of the annual meeting. Motion carried by voice vote.

10. Reading of October 25, 2021, Annual Meeting Minutes

Motion by Stitzer, second by Updike to approve October 25, 2021, Annual Meeting Minutes. Motion carried by voice vote.

11. Treasurer's Report and Audit Summary

Motion by Woodke, second by Kaska to approve the Treasurer's Report and Audit Summary as presented.

Motion carried by voice vote.

12. Annual Meeting Presentation

Mr. Roethke presented information regarding: Membership Average 5 Year Historical Comparison, Overview of Open Enrollment 2022-2023 Numbers, Change of Property Value for Fiscal Year 2022-2023, Tax Levy- 5 Year Comparison with a glance at 2022-2023 Equalization Aid, and Boscobel 2022-2023 Mill Rate-5 Year Historical Comparison. He noted declining enrollment, a change of 11.02% in property valuation, and proposed a tax levy of \$3,009,105. He presented the impact of Equalization Aid on Tax Payers comparing state dollars at 68.3% and local dollars at 31.7%. Over time the Boscobel mill rate has dropped and since 2019-2020 the mill rate has decreased by \$3.14.

Rob Sailer stated, " Even with the mill rate going down his taxes still have not went down." "With the ESSER money running out will that make the mill rate go up?"

Jarrett Roethke explained, "No, the mill rate is based on the number of students in seats. Which influences what we can ask for regarding the mill rate."

13. Resolution A - Adoption of 2022-2023 Tax Levy

Motion by Stitzer, second by Woodke to approve Resolution A- Adoption of 2022-2023 Tax Levy. Motion carried by voice vote.

14. Resolution B - Provide Salary for School Board Members

Motion by Glasbrenner, second by Stitzer to approve Resolution B- Provide Salary for School Board Members. Motion carried voice vote.

15. Resolution C - Reimbursement of Board Member Expenses

Motion by Glasbrenner, second by Stitzer to approve Resolution C- Reimbursement of Board Member Expenses. Motion carried by voice vote.

16. Resolution D - Change Annual Meeting Date

Motion by Updike, second by Glasbrenner to approve Resolution D- Change Annual Meeting Date to be between May 15th- October 31st. Motion carried by voice vote.

17. Resolution E - Authorize Sale of Property, Acquisition of Property, and Establish Building Sites

Motion by Updike, second by Kaska to approve Resolution E - Authorize Sale of Property, Acquisition of Property, and Establish Building Sites. Motion carried by voice vote.

18. Resolution F - Operate a Hot Lunch Program

Motion by Woodke, second by Glasbrenner to approve Resolution F - Operate a Hot Lunch Program. Motion carried by voice vote.

19. Resolution G - Legal Proceedings

Motion by Kaska, second by Stitzer to approve Resolution G - Legal Proceedings. Motion carried by voice vote.

20. Resolution H – Textbooks

Motion by Woodke, second by Stitzer to approve Resolution H – Textbooks. Motion carried by voice vote.

21. Resolution I – Transportation

Motion by Woodke, second by Updike to approve Resolution I – Transportation. Motion carried by voice.

22. Resolution J- Resolution to Borrow Money (If Needed) to Operate the School Until Taxes and School Aids are Paid

Motion by Stitzer, second by Trumm to approve Resolution J- Resolution to Borrow Money (If Needed) to Operate the School Until Taxes and School Aids are Paid. Motion carried by voice vote.

23. Adjourn-Motion by Woodke, second by Trumm to adjourn at 7:30 pm.

Respectfully submitted by Kaye Woodke, Clerk

Approved 11/14/2022



2023-2024

ANNUAL MEETING PRESENTATION

Revenue Limit Membership 5-Year Comparison

Table 9

Revenue Limit Membership						
Year	Summer FTE	3rd Friday FTE		Total	Variance	% Change
2023-2024	8	711	-3.27%	719	-23	-3.10%
2022-2023	7	735	-3.80%	742	-26	-3.39%
2021-2022	4	764	-0.65%	768	-2	-0.26%
2020-2021	1	769	-2.53%	770	-22	-2.78%
2019-2020	3	789	-3.31%	792	-26	-3.18%
2018-2019	2	816		818	-23	-2.73%

Property Valuation & Percentage Change

Table 10

Property Valuation		
Year	Amount	% Change
2021-2022	\$371,524,549.00	
2022-2023	\$412,468,105.00	11.02%
2023-2024	\$483,113,930.00	17.13%
	\$40,943,556.00	

Revenue Limit Proposed Tax Levy

Proposed Fiscal Year 2023-2024 Tax Levy

- 4,173,571.00 - Local Dollars
 - Fund 10 - \$3,176,544
 - Fund 39 - \$ 982,027
 - Fund 80 - \$15,000

Equalization Aid - State Dollars

- \$6,240,574

Tax Levy + Equalization Aid

- \$10,414,145

Tax Levy - Local Dollars		
Year	Levy	Amount Change
2023-2024	\$4,173,571.00	\$1,164,466.00
2022-2023	\$3,009,105.00	-\$72,642.00
2021-2022	\$3,081,747.00	-\$309,428.00
2020-2021	\$3,391,175.00	\$88,348.00
2019-2020	\$3,302,827.00	-\$88,348.00
2018-2019	\$3,096,780.00	-\$192,867.00

Table 11

Impact of Equalization Aid on Taxpayers

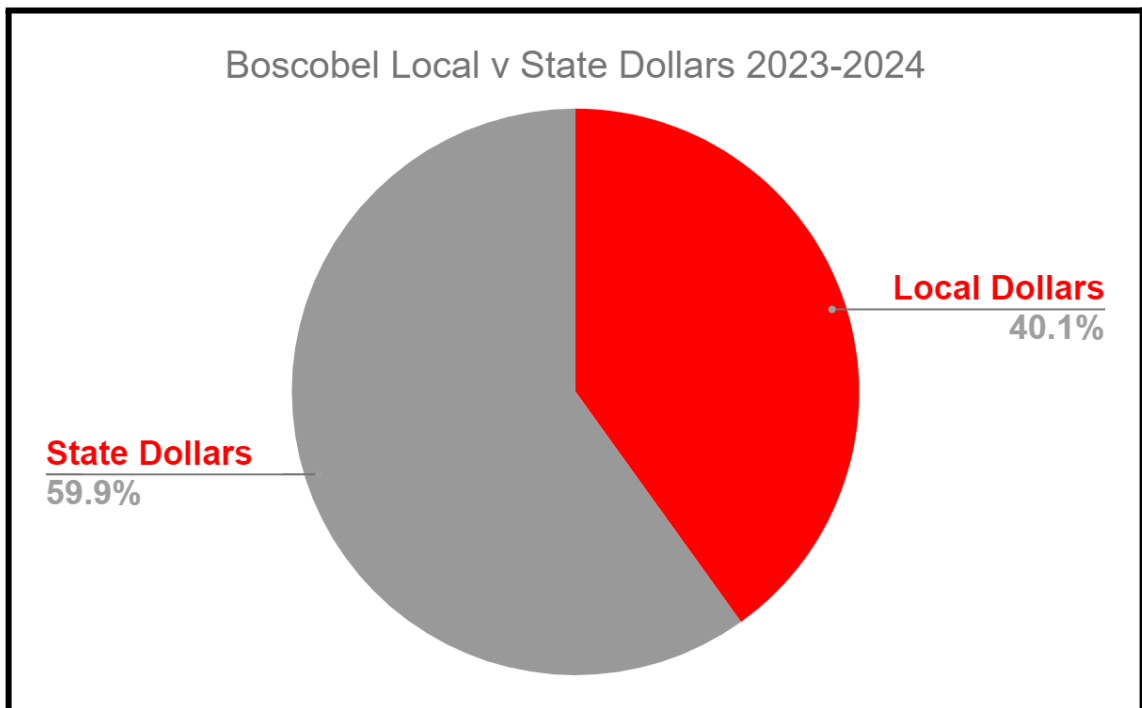


Chart 1

Mill Rate Taxpayer Impact

Table 12

Mill Rate			
Year	Mill Rate	Dollar Change	Percent Change
2023-2024	\$8.64	\$1.34	18.43%
2022-2023	\$7.30	-\$1.00	-12.05%
2021-2022	\$8.29	-\$1.39	-14.35%
2020-2021	\$9.68	-\$0.76	-7.26%
2019-2020	\$10.44	\$0.17	1.64%
2018-2019	\$10.27	-\$1.14	

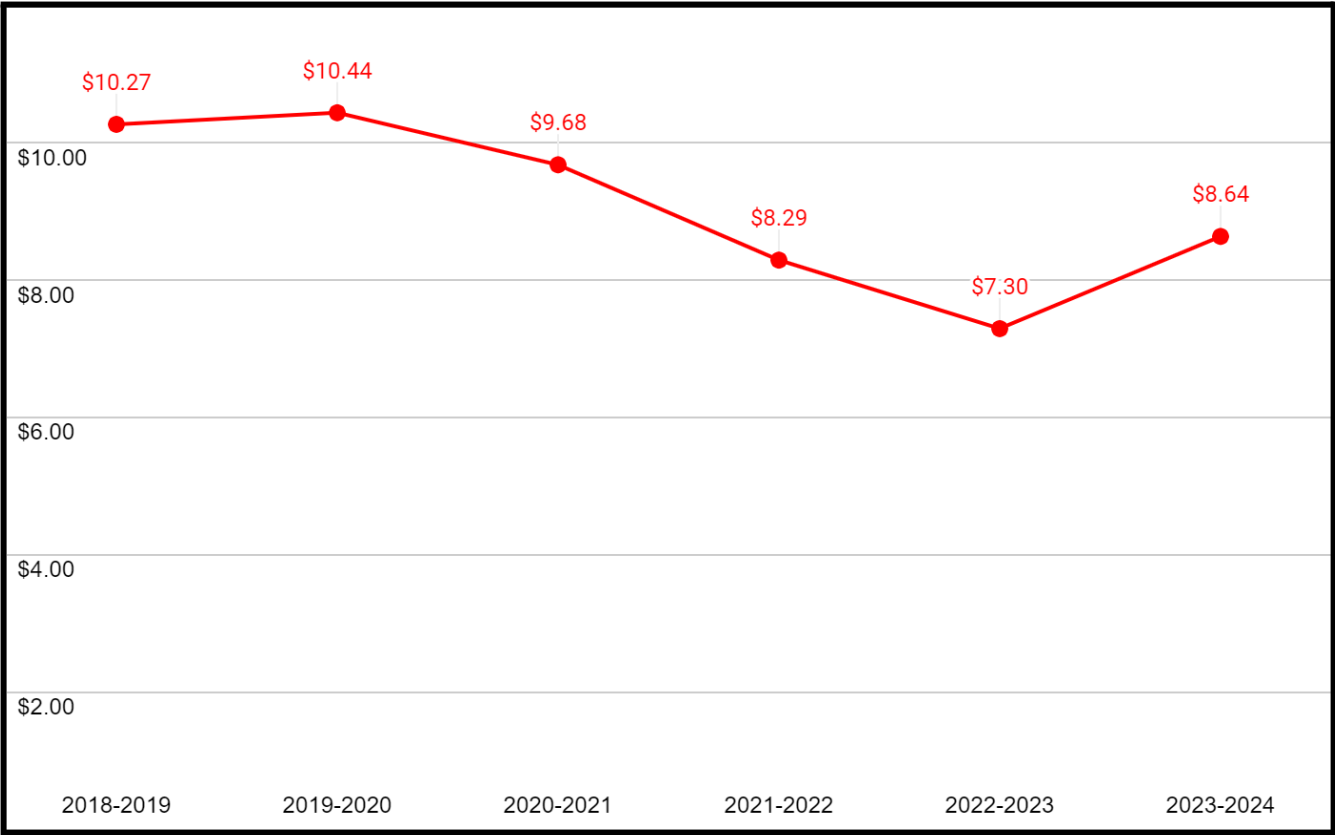
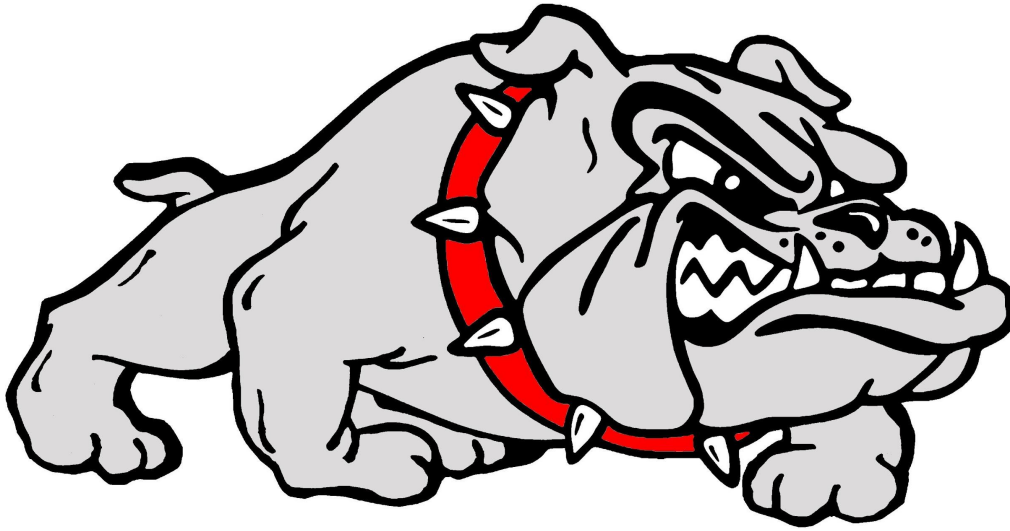


Chart: 2



2023-2024

ANNUAL MEETING

RESOLUTIONS

RESOLUTION A

ADOPTION OF 2023-2024 TAX LEVY

WHEREAS, a budget for the 2023-2024 school year which provides specific sums for various items requiring or permitting a tax levy for the electors having been adopted at this meeting.

NOW, THEREFORE, BE IT RESOLVED by the electors of the School District of Boscobel Area Schools, assembled in the Annual District Meeting on the 30th day of October 2023, as follows:

1. There be and there is hereby levied upon all the taxable property of the School District of Boscobel Area Schools for the year 2023-2024, a tax in the amount of four million, one hundred seventy-three thousand, five hundred seventy-one dollars (4,173,571.00). The School District Clerk is hereby directed to extend said tax levy to the City, Villages, and Towns affected in accordance with the proportionate valuation in each municipality determined in the manner as provided by Wisconsin law so said tax will be extended and collected by said City, Villages, and Towns in the same manner and at the same times as taxes for general city, general village, and general town purposes are extended and collected.
2. It is hereby declared that the taxes hereby levied are for the purposes and are for the combined aggregate amount provided in the 2023-2024 school budget aforesaid which said budget after crediting the other estimated income required the above levy.

RESOLUTION B

PROVIDE SALARY FOR SCHOOL BOARD MEMBERS

BE IT RESOLVED by the electors of the School District of Boscobel Area Schools, assembled in the Annual District Meeting on the 30th day of October 2023, that the salary for School Board members shall be established as follows:

- Sixty dollars and no cents (\$60.00) per Board meeting for all Board members except the President.
- Sixty-five dollars and no cents (\$65.00) per Board meeting for the President.
- Twenty dollars and no cents (\$20.00) per standing Board Committee meeting.

RESOLUTION C

REIMBURSEMENT OF BOARD MEMBER EXPENSES

BE IT RESOLVED by the electors of the School District of Boscobel Area Schools, assembled in the Annual District Meeting on the 30th day of October 2023 that the reimbursement of school board member actual and necessary expenses when traveling shall be provided.

RESOLUTION D
SCHEDULING OF ANNUAL MEETING DATE 2024-2025

BE IT RESOLVED by the electors of the School District of Boscobel Area Schools, assembled in the Annual District Meeting on the 30th day of October 2023 hold the Annual Meeting of the School District on a date and at a time to be established each year by the School Board of this said School District between the dates of May 15th and October 31st.

RESOLUTION E
AUTHORIZE SALE OF PROPERTY, ACQUISITION OF PROPERTY, AND ESTABLISH BUILDING SITES

BE IT RESOLVED by the electors of the School District of Boscobel Area Schools, assembled in Annual District Meeting on the 30th day of October 2023, as follows:

1. That said School Board is hereby authorized to sell any property belonging to and not needed by the School District in accordance with Board Policies 7300 and 7310.
2. That said School Board is hereby authorized to purchase any property and establish building sites as needed by the School District.
3. That the School Board is hereby authorized to accept any property that is deeded to the School District.

RESOLUTION F
OPERATE A HOT LUNCH PROGRAM

BE IT RESOLVED by the electors of the School District of Boscobel Area Schools, assembled in the Annual District Meeting on the 30th day of October 2023, as follows:

1. That said School Board is hereby directed to furnish hot lunches to any and all pupils of this School District attending any of the schools of said District at such places and times, and at such cost, as shall be set by the School Board.
2. That said School Board is hereby authorized to pay any deficiency, which may result from said lunch program from the general fund.

RESOLUTION G
LEGAL PROCEEDINGS

BE IT RESOLVED by the electors of the School District of Boscobel Area Schools, assembled in the Annual District Meeting on the 30th day of October 2023, that the School Board be authorized to provide for prosecution or defense of proceedings in which this said District has an interest.

RESOLUTION H **TEXTBOOKS**

BE IT RESOLVED by the electors of the School District of Boscobel Area Schools, assembled in the Annual District Meeting on the 30th day of October 2023, as follows:

1. That said School Board is hereby directed to furnish free textbooks for use of all of the students in said District under the following set forth terms, conditions, and exceptions:
 - That said School Board shall establish a penalty for unusual or unreasonable wear according to the rules established by the School Board.
 - That said School Board may require payment or part payment by a student for the use of books that are unusual in nature or have a use limited to that particular student or are of unusual cost in comparison to the use anticipated.

RESOLUTION I **TRANSPORTATION**

BE IT RESOLVED by the electors of the School District of Boscobel Area Schools, assembled in the Annual District Meeting on the 30th day of October 2023, as follows:

1. That said School Board is hereby directed to transport all students residing in the District to school who are required to be transported by the School District under the laws of the State of Wisconsin and in the manner, as required by said laws. The laws being particularly referred to in this section are those sections contained in subchapter IV of Chapter 121, Wis. Stats. Beginning with s. 121.51.
2. That said School Board is hereby authorized to expend whatever sum it deems necessary and advisable for the above purposes and to pay for the same from the general fund, except any expenditures for the purchase of busses or other motor vehicles may be secured by the Board, wholly or partially, in its discretion by borrowing under any of the manners provided for and available to the School Board under Wisconsin Statutes or by finance contracts.
3. The said School Board is further authorized to dispose of any buses replaced by newly purchased buses or no longer needed by the School District by using them as partial payments on the purchase of other buses or otherwise disposing of them.

RESOLUTION J **RESOLUTION TO BORROW MONEY (IF NEEDED) TO OPERATE THE SCHOOL UNTIL TAXES AND SCHOOL AIDS ARE PAID**

BE IT RESOLVED by the electors of the School District of Boscobel Area Schools, assembled in the Annual District Meeting on the 30th day of October 2023, that the School Board be authorized to borrow money if needed to operate the school until taxes and school aids are paid.