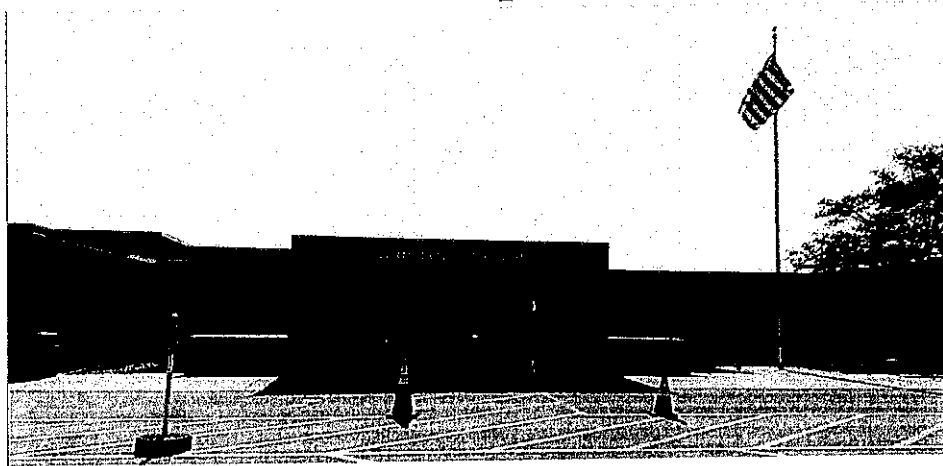




**BRISTOL SCHOOL DISTRICT #1**  
*Being a Positive and Lasting Influence for All!*

**Bristol School District #1**  
**Wednesday, October 4, 2023**  
**Budget Hearing & Annual Meeting**  
**6:00 pm**



**2022-2023 Highlights**

Estimated Revenues	\$10,931,531	Actual Revenues	\$10,837,768
Estimated Expenses	\$10,465,285	Actual Expenses	\$10,427,989
Add to Fund Balance	\$ 229,090	Add to Fund Balance	\$ 409,779
Total Levy	\$ 5,026,512	Mill Rate	4.70

Beginning Fund Balance	\$2,839,157
Add to Fund Balance	409,779
Ending Fund Balance	\$3,248,936

**2023-2024 Highlights**

Estimated Revenues	\$9,948,605	Beginning Fund Balance	\$3,248,936
Estimated Expenses	\$10,625,043	Subtract from Fund Balance	\$ 676,438
Total Levy	\$6,206,114	Ending Fund Balance	\$2,572,498
Mill Rate	4.70		



# BRISTOL SCHOOL DISTRICT #1

*Together - Growing • Learning • Succeeding*

## BUDGET HEARING & ANNUAL MEETING AGENDA

<b>Date</b>	<b>October 4, 2023</b>	<b>Time</b>	<b>6:00PM</b>	<b>Venue</b>	<b>Large Group Instruction Room (LGI)</b>
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This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public hearing. There may be a time for public comment during the meeting as indicated in the agenda.

ADMINISTRATION	
District Administrator	Jack Musha
Principal of Curriculum & Instruction	Keri Heusdens
Principal of School Safety & Culture	Thomas Blair
Business Manager	Susan Jarvis
Director of Special Education	Dr. Tea Mohn
IT Network Administrator	Lawrence Green
Director of District Communication and Employee Engagement	Alejandra Medina

SCHOOL BOARD MEMBERS	
President	Adam Scheele
Vice President	Corie Bies
Clerk	Tina Elfering
Treasurer	Stephen Grimm
Deputy Treasurer/Clerk	Danielle Whitaker

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*List of Agenda items found on the next page*

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*Access this meeting's agenda at <https://www.bristol.k12.wi.us>*

This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting.

1. 6:00 PM Call to Order 2023-2024 Budget Hearing
2. Roll Call
3. Pledge of Allegiance
4. Budget Presentation/Budget Hearing
  - A. 2022-2023 Recap
  - B. 2023-2024 Budget Presentation
  - C. Questions & Comments
  - D. Adjourn
5. 7:00 PM Call to Order 2023 Annual Meeting
  - A. Agenda Approval
  - B. Approval of 2022 Annual Meeting Minutes
6. Call for Nomination of Chairperson
7. Voice Vote on Nomination of Chairperson
8. Printed Resolutions
  - C. Resolution A - Budget Hearing/Adoption of Tax Levy
  - D. Resolution B - Salaries of School Board Members
  - E. Resolution C - Reimbursement of Board Members' Expenses
  - F. Resolution D - Establish Date and Time for 2024 Annual Meeting
9. Adjournment of Meeting

PLEASE NOTE: Any person who has a qualifying disability under the Americans with Disabilities Act that requires the meeting or material at the meeting to be in an accessible format must contact the district administrator at 262-857- 2334 for your request. The meeting room is wheelchair accessible; please use the front entrance.



**Notice of Budget Hearing**

**(Section 65.90(4))**

Notice is hereby given to the qualified electors of the Bristol School District #1, that the budget hearing will be held at the Bristol School District #1, on the 4th day of October at 6:00 pm. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District's office at 20121 83rd St, Bristol, WI 53104.  
Dated this 19th day of September, 2023.

Tina Elfering, District Clerk

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**Notice for Annual District Meeting**

**(Section 120.08(1))**

Notice is hereby given to qualified electors of the Bristol School District #1, that the annual meeting of said district for the transaction of business, will be held in the LGI, on the 4th day of October, 2023, immediately following the Budget Hearing.

Tina Elfering, District Clerk

# Treasurer's Report (unaudited) 6/30/2022 – 6/30/2023

FUND	FUND BALANCE	REVENUE	EXPENSES	FUND BALANCE
	06/30/2022	2022-2023	2022-2023	6/30/2023
10 – GENERAL FUND	2,839,157.28	10,837,768.22	10,427,989.14	3,248,936.36
21 – ACTIVITY FUND	53,693.24	117,940.99	106,678.23	64,956.00
27 – SPECIAL EDUCATION	0.00	1,850,099.30	1,850,099.30	0.00
38 – NON-REFERENDUM DEBT SERVICE	5,045.40	50,813.00	51,090.00	4,768.40
39 – REFERENDUM DEBT SERVICE	596,393.82	2,537,000.00	2,655,286.78	475,107.04
46 – CAPITAL IMPROVEMENT TRUST	1,000.00	1,000.00	0.00	2,000.00
49 – CAPITAL PROJECT FUND	22,300,000.94	261,874.68	5,931,852.54	16,628,116.30
50 – FOOD SERVICES	105,812.32	327,792.22	387,010.93	46,593.61
80 – COMMUNITY SERVICE	2,692.78	0.00	206.72	2,486.06

Notes: The 22-23 figures are unaudited and may change after the annual audit is completed.

Fund 10 transfer to Fund 27 - \$1,114,746.54 (\$34,374.43 less than 21-22 FY)

ESSER funds used in 22-23 = \$278,892 – There is no balance remaining.

#### DEBT SERVICE BALANCES:

FUND	Beginning Balance	Principle Payments	Ending Balance
38	\$ 593,000	\$ 41,000	\$ 552,000
39	\$22,158,645	1,268,645	20,890,000

Note: Fund 39 – The District combined the remaining 2013 building referendum balance (\$585,000) with the new building referendum (\$21,560,000). The District levied a total of \$2,537,000 for the referendum approved debt.

#### Fund 39 Referendum Debt Expenses:

\$260,000	Principal
\$782,923	Interest
\$1,008,645	Defeasance (pre-pay debt)
\$570,418	Pay off Bond Anticipation Note
\$16,650	Agent/Legal/Bank Fees
\$2,655,286	Total Fund 39 Expenses

Bristol School District #1

2023-2024  
Budget Analysis

1. Resident Membership FTE for revenue limit calculation decreased from last year:

Resident Membership F.T.E.				
	2022-23	2023-24	# Change	% Change
<b>Total</b>	737	725	-12	-1.6%
<b>3-year Average</b>	742	726	-16	-2.2%

2. Actual Enrollment

Total Enrollment				
	2022-23	2023-24	# Change	% Change
<i>PK</i>	4	0	-4	-100%
<i>4K</i>	59	42	-17	-28.8%
<i>5K</i>	54	67	13	24.1%
<i>Grades 1-8</i>	646	633	-13	-2.0%
<b>Total Pupil Count</b>	763*	742*	-21	-2.8%

\*-Enrollment and F.T.E. are not the same. Enrollment and Membership are not the same. Enrollment is the total of all students. Membership are resident students.

3. Open Enrollment

Open Enrollment				
	2022-23	2023-24	# Change	% Change
<i>Open Enrollment In</i>	128	138	10	7.8%
<i>Open Enrollment Out</i>	46	44	-2	-4.3%

4. Revenue limit per pupil increased by \$325/member:

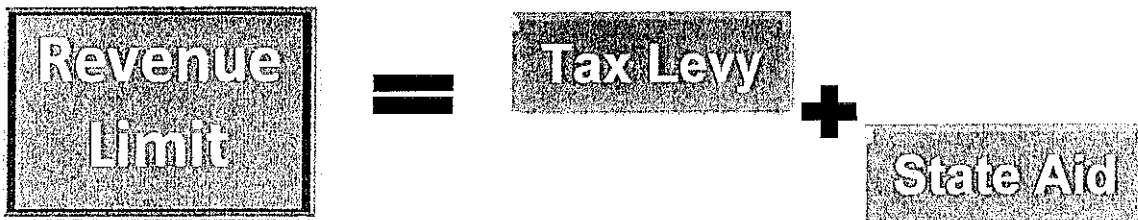
Revenue Limit Authority				
	2022-23	2023-24	# Change	% Change
<b>Per Pupil Max</b>	\$10,089	\$10,414	\$325	3.2%
<b>Revenue Limit</b>	\$7,566,398	\$7,690,834	\$124,436	1.6%

5. Equalized Valuations increased almost 7%.

Fall Property Values				
	2022-23	2023-24	# Change	% Change
Equalized Valuation	1,234,120,089	1,319,997,813	85,877,724	6.96%

6. Tax rate remains the same.

Levy/Mill Rate				
	2022-23	2023-24	# Change	% Change
Levy (Mill) Rate	4.70	4.70	0	0%



7. General state aid decreased due to high property values:

Certified State Aid Within Revenue Limit Computation				
	2022-23	2023-24	\$ Change	% Change
General State Aid (Equalization Aid)	\$4,231,141	\$3,393,905	-\$837,236	-19.8%
Exempt Computer Aid	\$90,791	\$90,791	\$0	0%
Personal Property Aid	\$113,619	\$113,619	\$0	0%

8. Operating tax levy increased due to the \$325 per pupil increase in levy ability. The debt levy increased due to the debt schedule for the building referendum:

Tax Levy by Fund - Prior Year Comparison				
Fund	2022-23	2023-24	\$ Change	% Change
General Fund (10)	\$3,213,042	\$4,074,050	\$861,108	26.8%
Debt Service Fund (30)	\$2,587,813	\$2,118,167	-\$469,646	-18.1%
Prior Year Levy Chargeback- Uncollectable taxes	\$0	\$13,897	\$13,897	100.0%
Total All Fund Tax Levy	\$5,800,855	\$6,206,114	\$405,259	6.99%

9. The percentages by municipality changed due to the TIF closing.

**Tax Levy by Municipality - Prior Year Comparison**

<b>Municipality</b>	<b>2022-23</b>	<b>Percentage</b>	<b>2023-24</b>	<b>Percentage</b>	<b>\$ Change</b>	<b>% Change</b>
Village of Bristol	\$3,474,211	59.89%	\$3,506,355	56.50%	\$32,144	0.93%
City of Kenosha	\$1,405,741	24.23%	\$1,486,853	23.96%	\$81,112	5.77%
Village of Pleasant Prairie	\$920,903	15.88%	\$1,212,906	19.54%	\$292,003	31.71%
<b>Total All Fund Tax Levy</b>	<b>\$5,800,855</b>		<b>\$6,206,114</b>		<b>\$405,259</b>	<b>6.99%</b>



**BUDGET PUBLICATION**  
**Required Published Budget Summary Format**  
**Bristol School District #1**

*A budget summary, notice of the place where the budget in detail may be examined, the time and place for a public hearing on the budget must be published or distributed under s. 65.90. The required minimum detail for the published summary is as follows:*

<b>GENERAL FUND</b>	<b>Audited 2021-2022</b>	<b>Unaudited 2022-2023</b>	<b>Budget 2023-2024</b>
Beginning Fund Balance	2,906,405.21	2,839,157.28	3,248,936.36
<b>Ending Fund Balance</b>	<b>2,839,157.28</b>	<b>3,248,936.36</b>	<b>2,572,498.36</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	3,715,057.23	4,338,905.79	4,277,947.00
Inter-district Payments (Source 300 + 400)	891,928.00	1,057,326.00	1,220,249.00
Intermediate Sources (Source 500)	723.00	234.00	401.00
State Sources (Source 600)	4,527,400.44	5,008,198.97	4,270,513.00
Federal Sources (Source 700)	714,704.75	432,268.71	159,495.00
All Other Sources (Source 800 + 900)	12,440.20	834.75	20,000.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>9,862,253.62</b>	<b>10,837,768.22</b>	<b>9,948,605.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	4,640,796.68	5,032,995.98	5,163,421.00
Support Services (Function 200 000)	3,730,438.67	3,883,561.39	4,064,090.00
Non-Program Transactions (Function 400 000)	1,558,266.20	1,511,431.77	1,397,532.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>9,929,501.55</b>	<b>10,427,989.14</b>	<b>10,625,043.00</b>

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2021-2022</b>	<b>Unaudited 2022-2023</b>	<b>Budget 2023-2024</b>
Beginning Fund Balance	72,310.37	53,693.24	64,956.00
<b>Ending Fund Balance</b>	<b>53,693.24</b>	<b>64,956.00</b>	<b>96,456.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
	1,841,275.92	1,968,040.29	2,141,369.00
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
	1,859,893.05	1,956,777.53	2,109,869.00

<b>DEBT SERVICE FUND</b>	<b>Audited 2021-2022</b>	<b>Unaudited 2022-2023</b>	<b>Budget 2023-2024</b>
Beginning Fund Balance	29,611.72	601,439.22	482,875.44
<b>Ending Fund Balance</b>	<b>601,439.22</b>	<b>482,875.44</b>	<b>427,114.44</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
	905,850.00	2,587,813.00	2,118,167.00
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
	334,022.50	2,706,376.78	2,173,928.00

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2021-2022</b>	<b>Unaudited 2022-2023</b>	<b>Budget 2023-2024</b>
Beginning Fund Balance	206,797.24	22,299,094.16	16,630,116.30
<b>Ending Fund Balance</b>	<b>22,299,094.16</b>	<b>16,630,116.30</b>	<b>9,043,776.30</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
	22,299,105.60	262,874.68	801,000.00
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
	206,808.68	5,931,852.54	8,387,340.00

<b>FOOD SERVICE FUND</b>	<b>Audited 2021-2022</b>	<b>Unaudited 2022-2023</b>	<b>Budget 2023-2024</b>
Beginning Fund Balance	0.00	105,812.32	46,593.61
<b>Ending Fund Balance</b>	<b>105,812.32</b>	<b>46,593.61</b>	<b>0.61</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>564,669.64</b>	<b>327,792.22</b>	<b>412,600.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>458,857.32</b>	<b>387,010.93</b>	<b>459,193.00</b>

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2021-2022</b>	<b>Unaudited 2022-2023</b>	<b>Budget 2023-2024</b>
Beginning Fund Balance	2,692.78	2,692.78	2,486.06
<b>Ending Fund Balance</b>	<b>2,692.78</b>	<b>2,486.06</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>206.72</b>	<b>2,486.06</b>

**Total Expenditures and Other Financing Uses**

<b>ALL FUNDS</b>	<b>Audited 2021-2022</b>	<b>Unaudited 2022-2023</b>	<b>Budget 2023-2024</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	12,789,083.10	21,410,213.64	23,757,859.06
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	1,150,120.97	1,115,746.54	1,007,952.00
<b>Refinancing Expenditures (FUND 30)</b>	0.00	0.00	0.00
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>11,638,962.13</b>	<b>20,294,467.10</b>	<b>22,749,907.06</b>
<b>PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>74.37%</b>	<b>12.10%</b>

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>	<b>Audited 2021-2022</b>	<b>Unaudited 2022-2023</b>	<b>Budget 2023-2024</b>
General Fund	3,628,972.00	3,213,042.00	4,074,050.00
Referendum Debt Service Fund	855,500.00	2,537,000.00	2,081,814.00
Non-Referendum Debt Service Fund	50,350.00	50,813.00	50,250.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	0.00	0.00	0.00
<b>TOTAL SCHOOL LEVY</b>	<b>4,534,822.00</b>	<b>5,800,855.00</b>	<b>6,206,114.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>27.92%</b>	<b>6.99%</b>

The below listed new or discontinued programs have a financial impact on the proposed budget:

<b>DISCONTINUED PROGRAMS</b>	<b>FINANCIAL IMPACT</b>
Teacher Leaders	(12,000.00)
<b>NEW PROGRAMS</b>	<b>FINANCIAL IMPACT</b>
New Curriculum Purchases & Training	(150,000.00)
Peer Review/Mentoring Grant	23,402.00

**Bristol School District #1**  
**Budget Hearing & Annual Meeting**  
**Draft Meeting Minutes**  
**October 5, 2022**

This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting.

**1. 7:00 PM Call to Order**

The meeting was called to order at 7:00PM by Adam Scheele.

**2. Roll Call**

- Adam Scheele - present
- Corie Bies - present
- Sue Kratowicz - present
- Stephen Grimm - present
- Tina Elfering - present
  
- Additional Attendees: Jack Musha, Susan Jarvis & Tony Green
- Total District members present 9 voters.

**3. Pledge of Allegiance**

**4. Budget Presentation Budget Hearing**

**A. 2021-2022 Recap**

Susan Jarvis did a recap of the 2021-2022 Budget

**B. 2022-2023 Budget Presentation**

Susan Jarvis presented the 2022-2023 Budget

**C. Questions & Comments**

**D. Adjourn**

Adam Scheele made a motion to adjourn the Budget Hearing at 7:38PM.

Seconded by Corie Bies. Approved 5-0. Motion carried.

Adam Scheele - aye

Corie Bies- aye

Sue Kratowicz - aye

Stephen Grimm - aye

Tina Elfering - aye

**5. Call to order 2022 Annual Meeting**

The meeting was called to order at 7:39PM by Adam Scheele.

**A. Agenda Approval**

Adam Scheele made a motion to approve the October 5, 2022 Annual Meeting Agenda. Seconded by Corie Bies. Approved 5 -0. Motion carried.

Adam Scheele - aye

Corie Bies- aye

Sue Kratowicz - aye

Stephen Grimm - aye

Tina Elfering - aye

**B. Approval of 2021 Annual Meeting Minutes**

Adam Scheele made a motion to approve the 2021 Annual Meeting Minutes.  
Seconded by Corie Bies. Approved 5-0. Motion carried.

Adam Scheele - aye  
Corie Bies- aye  
Sue Kratowicz - aye  
Stephen Grimm - aye  
Tina Elfering - aye

**6. Call for Nomination of Chairperson**

Adam Scheele called for nomination for a Chairperson to lead the meeting.

**7. Voice Vote on Nomination of Chairperson**

Corie Bies nominated Adam Scheele to serve as Chairperson.  
Seconded by Stephen Grimm. Approved 5-0. Motion carried.

Adam Scheele - aye  
Corie Bies- aye  
Sue Kratowicz - aye  
Stephen Grimm - aye  
Tina Elfering - aye

**8. Printed Resolutions**

**A. Resolution A - Budget Hearing/Adoption of Tax Levy**

Adam Scheele made a motion to approve the proposed budget and  
levy as presented. Seconded by Lauren Zimmer. Approved 9-0.  
Motion carried.

Fund 10	\$3,255,699.00
Fund 38	\$50,813.00
Fund 39	\$1,720,000.00
Total	\$5,026,512.00

**B. Resolution B - Salaries of School Board Members**

Currently:

President	\$2000.00
Treasurer	\$2000.00
Clerk	\$2000.00
Treasurer/Clerk	\$2000.00
Member	\$2000.00

John McCabe made a motion to maintain the \$2000 Salaries for School Board  
Members for 2022. Seconded by Tony Green. Approved 9-0.  
Motion carried

**C. Resolution C - Reimbursement of Board Members' Expenses**

Tony Green made a motion to approve the Reimbursement of Board Members' Expenses as presented. Seconded by Stephen Grimm. Approved 9-0. Motion carried.

**D. Resolution D - Establish Date & Time for 2023 Annual Meeting**

Corie Bies made a motion to establish the 2023 Annual Meeting date of October 4, 2023 at 6:00PM to be held in the Bristol School Library Media Center. Seconded by Stephen Grimm. Approved 9-0. Motion carried.

**9. Adjournment**

Adam Scheele made a motion to adjourn the meeting at 7:54PM. Motion seconded by Corie Bies. Approved 9-0. Motion carried.

Minutes submitted by:

Jean Koessl on behalf of Sue Kratowicz, Clerk

**RESOLUTIONS  
ANNUAL MEETING**

**2023-2024**

**RESOLUTION A - Adoption of the Tax Levy**

BE IT RESOLVED that a tax for the operation and maintenance of the school in the amount of \$ 4,074,050, \$50,250 for non-referendum debt, and a tax for debt retirement in the amount of \$ 2,067,917, and \$13,897 for a prior year levy chargeback for uncollectable taxes, for a total of \$ 6,206,114 to be levied upon the taxable property of the district for the school year 2023-2024.

**RESOLUTION B - Salaries of School Board Members**

BE IT RESOLVED that the following yearly salary of \$2,000.00 be adopted for members of the Bristol District Board of Education.

**RESOLUTION C - Reimbursement of Board Members Expenses**

BE IT RESOLVED that payment be authorized for actual and necessary expenses and for actual loss of earnings for school board members when such expenses are incurred in the performance of their duties. (Wisconsin State Statutes 120.10(4))

**RESOLUTION D - Board Authority to Establish Date and Time for the 2023 Annual Meeting**

BE IT RESOLVED that the 2024 Annual Meeting and Annual Meeting thereafter will be at a time and on a date selected by the School Board. (*The date comparable to 2023 would be Wednesday, October 2, 2024.*)