



2019 ANNUAL MEETING & BUDGET HEARING

Wednesday, October 23, 2019
Clinton High School
6:30 p.m.



CLINTON COMMUNITY SCHOOL DISTRICT 2019 SCHOOL DISTRICT ANNUAL MEETING

Wednesday, October 23, 2019 – 6:30 p.m.
Clinton High School

AGENDA

1. MEETING CALLED TO ORDER BY SCHOOL BOARD PRESIDENT
2. PLEDGE OF ALLEGIANCE
3. ELECTION OF A CHAIRPERSON
4. READING OF MINUTES AND APPROVAL OF 2018 ANNUAL MEETING MINUTES
5. DISTRICT ADMINISTRATOR'S REPORT
7. PRESENTATION AND HEARING OF THE 2019-20 BUDGET
8. RESOLUTION A – SALARIES OF SCHOOL BOARD MEMBERS
Wisconsin Statute 120.10 (3) and (4)

PRESENT SALARIES ARE:	President	\$1,500
	Clerk	\$1,200
	Treasurer	\$1,200
	Members	\$1,200

Suggested resolution: "I move the following yearly salaries be adopted for the members of the school board of the Clinton Community School District."

9. RESOLUTION B – ADOPTION OF TAX LEVY
Wisconsin Statute 120.10

Suggested resolution: "I move there be a levy of school taxes assessed against all taxable property encompassing the Clinton Community School District in the sum of \$4,230,355.00 for the General Fund 10 & non-referendum debt 38 purposes."

10. RESOLUTION C – OPERATION OF A SCHOOL LUNCH PROGRAM
Wisconsin Statute 120.10(16)

Suggested resolution: "I move the Clinton Community School District school board be hereby directed to furnish school lunches to any and all students of this district at such places and times and at such cost as shall be set by said school board, and the school



board is hereby authorized to pay an deficiency which may result from said lunch program.”

11. RESOLUTION D - AUTHORIZING A LEVY IN FUND 80, COMMUNITY SERVICE FUND
Wisconsin Statute 120.10

Suggested resolution: *“I move the Clinton Community School District school board be directed to authorize a Levy in Fund 80, Community Service Fund of \$20,000.00 for use in providing open facilities in accordance with district policy and a community wide newsletter.”*

12. RESOLUTION E – TRANSPORTATION
Wisconsin Statute 121.54

Suggested resolution: *“I move the Clinton Community School District school board be hereby directed to provide student transportation in accordance with state statute and per DPI administrative rules.”*

13. RESOLUTION E – Lease School Site, Building – Transportation Terminal
Wisconsin Statute 121.13(25)

Suggested resolution: *“I move the Clinton Community School District school board be hereby directed to lease to Riteway Student Transportation the district’s terminal building, adjacent to 115 Milwaukee in accordance with state statute and per DPI administrative rules.”*

14. RESOLUTION F – REIMBURSEMENT OF BOARD MEMBERS’ EXPENSES

Suggested resolution: *“I move the Clinton Community School District authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of duties.”*

15. APPROVE DATE OF THE 2020 ANNUAL MEETING
Wisconsin Statute 120.08

Suggested motion: *“I move to allow the Clinton Community School District Board of Education to establish the date and time for the 2019 Annual Meeting as provided under Section 120.08 of the Wisconsin Statutes.”*

16. ENTERTAIN ANY NEW BUSINESS

17. ADJOURNMENT



Notice is hereby given that a majority of the Board of Education for the Clinton Community School District may be present at the Annual Meeting scheduled for October 23, 2019 to gather information about subjects over which they have decision-making responsibility. If a majority is present, this constitutes a meeting of the Board of Education of the Clinton Community School District, as the applicable statute has been interpreted by the Wisconsin Supreme Court, although the School Board will not take any formal action at this meeting.

This meeting notice may be supplemented in order to comply with Wisconsin's open meetings law. If this notice is supplemented, the final notice will be posted and provided to the media no later than 24 hours prior to this meeting or no later than 2 hours prior to the meeting, in the event of an emergency.

MISSION STATEMENT

Clinton Community School District is committed to providing a safe and inclusive environment in which we connect, engage, empower, and prepare all learners to make a positive impact.

PUTTING CHILDREN FIRST

The Clinton Community School District Board of Education, administration and its entire staff remain committed to putting children first and ensuring them the opportunity to achieve academic success. The success of this commitment is not attainable without the support of the District's community and parents. The Board of Education appreciates their support and welcomes their input into the education process for their children.

Wisconsin school districts budgets are subject to local and state mandated rules and regulations. This budget complies with all State of Wisconsin statutory rules and regulations as well as all local School Board policies. The budget development process is conducted by the Business Manager under the supervision of the District Administrator.

The Clinton Community School District is a common school district and is statutorily required to hold a public hearing (annual meeting) regarding the District budget. The public is invited to share their input and make comments regarding the budget at the budget hearing and annual meeting. The Board of Education encourages the public's attendance and comments.

The District has finalized its student membership, general aid certification, equalized property values and final staffing needs to be adopted at the budget hearing and annual meeting on October 23, 2019. The School Board must then certify the levy needed to meet the operational needs of the District prior to November 1, 2019.



BUDGET OVERVIEW

How the District's Budget was Created

Informally, the budgeting process begins in the fall of the year when the Business Office begins projecting expenses and revenues for the following year. These early projections include estimates regarding state funding, enrollment, negotiations, and staff turnover. As each of these variables becomes more conclusive, the District is able to better project its budget.

The formal budgeting process begins with the School Board's presentation of the budget calendar. The budget calendar is annually presented to the Board meeting. In general, the District administration budgets for salaries, benefits, outside contracts, and debt payments while schools and departments budget for their supplies, materials and equipment.

2019-20 BUDGET DEVELOPMENT ASSUMPTIONS

1. District Administration will present and the Board of Education will adopt a balanced budget that meets the needs of the District's students.
2. The District's fund balance will not be utilized for recurring expenses.
3. The District will experience an \$88.00 increase per member in categorical aid, yielding approximately \$87,472.00 in new revenue.
4. Statewide, Equalization Aid will remain the same as in 2019-20.
5. The allowable revenue limit increase will be \$175.00 per FTE
6. For budget planning purposes the District's three year rolling average student FTE for September will decrease from 1,014 to 994.
7. For budget planning purposes the District's summer school student FTE will remain at 12.
8. The District will be supported by year three of a \$450,000 recurring operating referendum.
9. For budget planning purposes, the District's open enrollment FTE - in will remain at 161 and open enrollment-out will remain at 50.
10. Property values are expected to increase by 4.6%.
11. The District will utilize a cast forward model consisting of the budgeted 2018-19 expenses.
12. The District will budget for a 2.50% increase in base wages, subject to the allowable July 1, 2020 CPI-U percentage.
13. Pending base wage negotiations with Clinton Education Association, the Board may employ year two of the new certified teaching compensation framework.
14. The District will budget for an 8% increase in health insurance. The District will budget for a 5% increase in dental insurance
15. The District will budget for a 1.5% increase in other expenses.
16. The Board will not utilize short-term borrowing
17. The Board will utilize its full authority to levy with the allowable revenue limit.



2019-20 BUDGET DEVELOPMENT

January 2019– Open Enrollment availability presented at Board Meeting

February – March 2019 – Budget Development Packets Distributed

April – May 2019 – Budget Development Packets Collected

April 2019 – Staffing Plan at Board Meeting

June 2019 – Budget Entry and Budget Review by Business Manager

July 2019 – DPI estimates General State Aid for 2019-20

September 2019 – Third Friday Count used for revenue limits

October 2019 – Equalized Property Values received from DPI

October 2019 – Revenue Limit received from DPI

October 2019 – Annual Meeting & Final Budget and Tax Levy adopted for 2019-20

November 2019 – Certify Tax Levy to Municipalities

2016 OPERATIONAL REFERENDUM - RECAP

On November 8, 2016 district voters supported a recurring operational referendum that would take effect during the District's 2017-18 fiscal year which began on July 1, 2017. The 2019-20 fiscal year marks year three of the voter approved revenue limit increase.

Looking back, years one and two of the operational referendum passed in November 2016, supported the District's budget by:

- Avoiding drastic K-12 increases in class size
- Avoiding reductions in educational programs, courses and materials
- Avoiding reductions in extra-curricular opportunities
- Provided an investment in technology infrastructure and student access, notably an increase in available 1:1 technology; classroom technology and an improved district-wide wireless system.
- Provided an ability to retain and recruit effective classroom teachers with a new performance based compensation model developed in 2017-18 and rolled out for the 2018-19 fiscal year.



Looking forward to 2019-20 district budget the referendum dollars will assist in the same areas with additional investment in technology infrastructure; maintaining programs; opportunities and retaining effective classroom teachers.

FIVE YEAR BUDGET SUMMARY OF MAJOR FUNDS

Function (Where)	2015-16	2016-17	2017-18	2018-19	2019-20
	FY Activity	FY Activity	FY Activity	Unaudited	Budget
GENERAL FUND REVENUE	12,036,234.00	12,277,015.87	13,873,895.49	13,759,652.73	14,012,448.00
INSTRUCTION EXPENSE	6,609,256.00	6,027,146.86	5,995,887.67	5,966,515.36	6,285,382.00
SUPPORT SERVICES EXPENSE	4,230,506.00	4,655,590.62	5,450,116.81	5,079,144.72	5,749,149.00
NON-PROG EXPENSE	1,434,457.00	1,949,457.04	2,575,397.80	2,549,128.04	1,977,917.00
GENERAL FUND	12,274,219.00	12,632,194.52	14,021,402.28	13,594,788.12	14,012,448.00
+/-	-237,985.00	-355,178.65	-147,506.79	164,864.61	0.00
SPED FUND REVENUE	1,702,515.00	2,096,493.00	1,986,429.08	2,012,996.00	2,104,079.00
INSTRUCTION EXPENSE	1,117,810.00	1,251,876.00	1,245,035.90	1,316,975.00	1,288,231.00
SUPPORT SERVICES EXPENSE	527,882.00	699,361.00	614,118.93	562,473.00	633,848.00
NON-PROG EXPENSE	56,812.00	145,256.00	127,274.25	133,548.00	182,000.00
SPECIAL PROJECT FUNDS	1,789,276.00	2,096,493.00	1,986,429.08	2,012,996.00	2,104,079.00
+/-	-86,761.00	0.00	0.00	0.00	0.00
DEBT SERVICE FUNDS 38/39 REVENUE	2,195,185.00	2,377,000.00	1,789,495.75	1,181,884.20	141,626.00
DEBT SERVICE EXPENSES	2,175,015.00	2,418,571.00	1,653,252.00	862,430.00	755,125.00
+/-	20,170.00	-41,571.00	136,243.75	319,454.20	-613,499.00
CAPITAL PROJECTS FUND 49 REVENUE	0.00	0.00	796,484.00	836,553.11	0.00
CAPITAL PROJECTS EXPENSES	0.00	0.00	321,484.00	0.00	0.00
+/-	0.00	0.00	475,000.00	836,553.11	0.00
FOOD SERVICE FUND REVENUE	453,135.00	461,649.00	527,874.98	510,209.08	505,400.00
FOOD SERVICE FUND	435,340.00	456,551.00	516,710.89	548,411.41	555,534.00
+/-	17,795.00	5,098.00	11,164.09	-38,202.33	-50,134.00
COMMUNITY SERVICE FUND REVENUE	8,000.00	16,000.00	0.00	10,000.00	20,000.00
SUPPORT SERVICES EXPENSE	16,378.00	1,543.65	10,631.59	13,927.69	20,000.00
FOOD SERVICE FUND	16,378.00	1,543.65	10,631.59	13,927.69	20,000.00
+/-	-8,378.00	14,456.35	-10,631.59	-3,927.69	0.00

2019-20 COMMUNITY SERVICE FUND 80

The District's Community Service Fund may be used for activities such as adult education, community recreation, after-school programs and other programs not associated with the elementary and secondary programs, but have a primary function of serving the community.

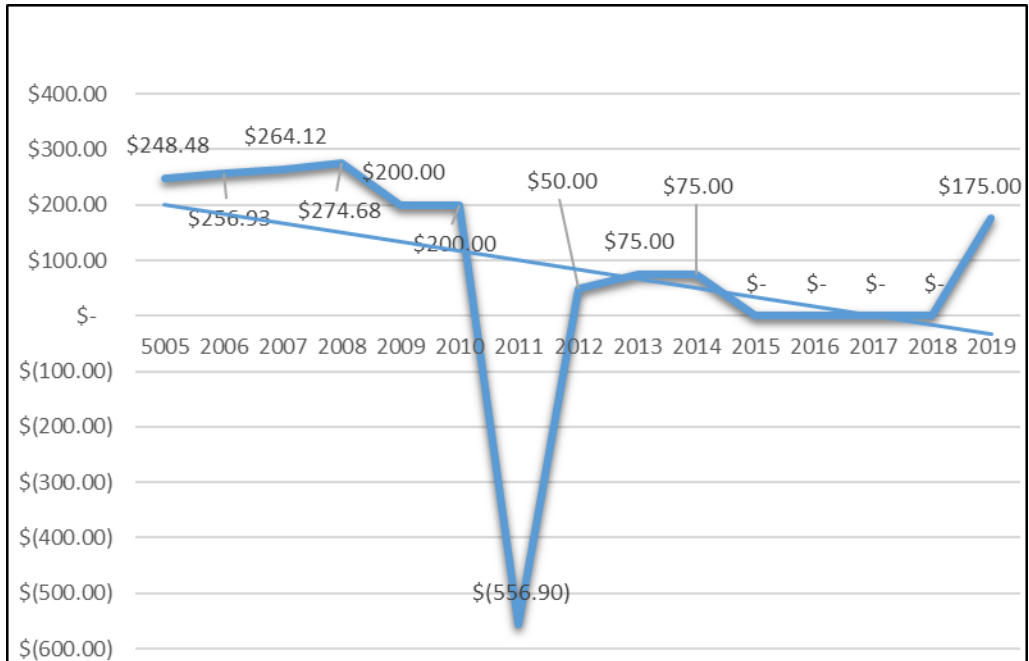
A \$20,000.00 levy is proposed for the current fiscal year. The District will again provide a similar programming service in 2019-20 as it did in the prior year; with the addition of allocating a portion of the costs associated with publishing and distributing the district's community wide newsletter, the Cougar Connection and the charge of maintaining outdoor athletic facilities.



REVENUE LIMITS

Wisconsin Act 32 imposed revenue limits beginning with the 1993-94 school year. A district’s revenue limit is the maximum amount of revenue it may raise through general state aid and local property taxes. For the benefit of Clinton Community School District, local property taxes within the district’s revenue limit are accounted for in Fund 10, the general operating, and Fund 38, non-referendum approved debt fund.

ALLOWABLE REVENUE LIMIT OVER TIME



TWO YEAR TAX LEVY COMPARISON

2018-19

- FUND 10 (GENERAL)
 - \$3,856,482
- FUND 38 (NON-REFERENDUM DEBT)
 - \$132,315
- FUND 39 (REFERENDUM DEBT)
 - \$1,042,950
- FUND 80 (COMMUNITY SERVICE)
 - \$10,000

TOTAL LEVY: \$5,041,747

2019-20

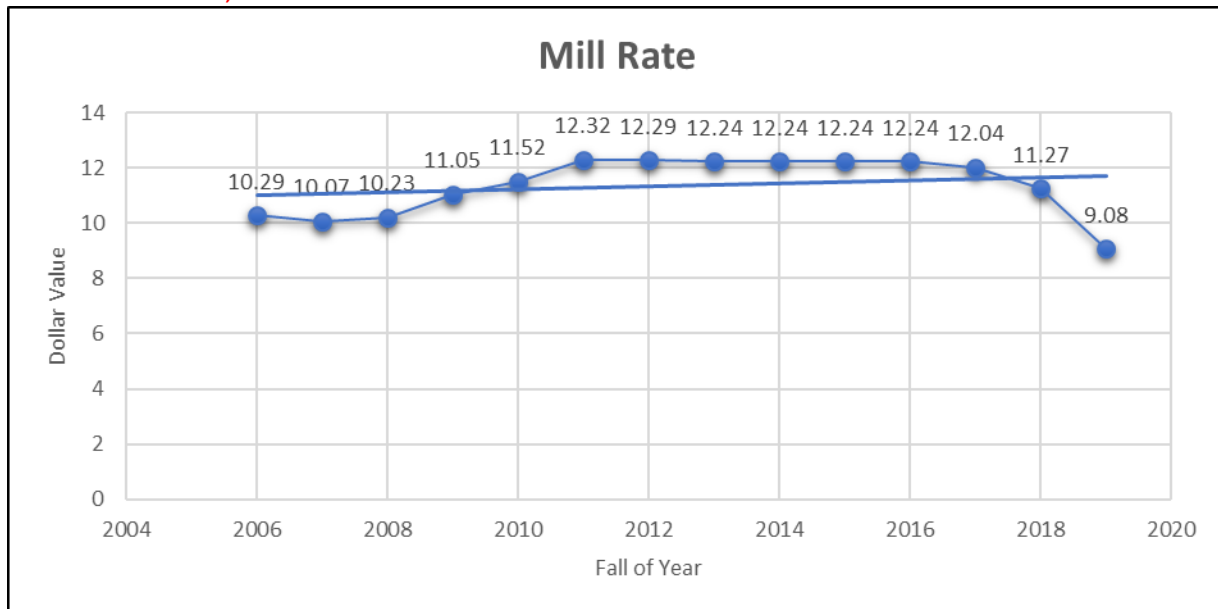
- FUND 10 (GENERAL)
 - \$4,090,925



- FUND 38 (NON-REFERENDUM DEBT)
 - \$139,430
- FUND 39 (REFERENDUM DEBT)
 - \$0
- FUND 80 (COMMUNITY SERVICE)
 - \$20,000

TOTAL LEVY: \$4,250,355

PROPERTY TAX LEVY, MILL RATE



2019-20 TAXES BY MUNICIPALITY - PI 401

PI-401 Data Summary of the Total Tax Appropriation Certification						
County	County - Muni Code	Taxation District	Tax Apportionment Equalized Value	Percent of School District in Taxation District	Total Certified Tax Levies From PI-401	Amount of Tax Levy for Taxation District
Rock	53 206	C. Beloit	1,873,822.00	0.400164538	4,250,355.00	17,008.41
Rock	53 006	T. Bradford	95,946,902.00	20.489965293	4,250,355.00	870,896.26
Rock	53 010	T. Clinton	78,379,400.00	16.738332892	4,250,355.00	711,438.57
Rock	53 020	T. La Prairie	28,699,339.00	6.128894709	4,250,355.00	260,499.78
Rock	53 038	T. Turtle	153,075,818.00	32.690145618	4,250,355.00	1,389,447.24
Rock	53 111	V. Clinton	108,022,000.00	23.068665946	4,250,355.00	980,500.20
Rock County Totals			465,997,281.00	99.516169		4,229,790.46
Walworth	64 022	T. Sharon	2,265,601.00	0.483831003	4,250,355.00	20,564.54
Walworth County Totals			2,265,601.00	0.483831		20,564.54
District Totals			468,262,882.00	100.000000	4,250,355.00	4,250,355.00



HISTORICAL TAX LEVY BY MUNICIPALITY – 2011-2019

County	Municipality	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Rock	C Beloit	\$ 9,286	\$ 34,216	\$ 23,046	\$ 17,454	\$ 17,786	\$ 19,122	\$ 22,736	\$ 16,162	\$ 17,008
Rock	T Bradford	\$ 907,937	\$ 1,043,550	\$ 1,029,027	\$ 1,080,708	\$ 1,101,014	\$ 1,173,210	\$ 1,154,490	\$ 1,029,945	\$ 870,896
Rock	T Clinton	\$ 804,322	\$ 811,228	\$ 800,593	\$ 826,696	\$ 827,624	\$ 852,482	\$ 860,585	\$ 841,765	\$ 711,439
Rock	T La Prairie	\$ 357,642	\$ 334,842	\$ 329,878	\$ 310,751	\$ 314,785	\$ 320,711	\$ 327,615	\$ 315,436	\$ 260,500
Rock	T Turtle	\$ 1,512,799	\$ 1,442,923	\$ 1,447,542	\$ 1,589,609	\$ 1,646,340	\$ 1,626,294	\$ 1,686,717	\$ 1,631,041	\$ 1,389,447
Rock	V Clinton	\$ 1,264,573	\$ 1,259,587	\$ 1,197,155	\$ 1,216,662	\$ 1,226,224	\$ 1,226,543	\$ 1,212,856	\$ 1,182,857	\$ 980,500
Walworth	T Sharon	\$ 22,212	\$ 25,285	\$ 24,908	\$ 24,523	\$ 24,973	\$ 25,571	\$ 24,621	\$ 24,541	\$ 20,565
		\$ 4,878,770	\$ 4,951,631	\$ 4,852,149	\$ 5,066,403	\$ 5,158,746	\$ 5,243,843	\$ 5,289,620	\$ 5,041,747	\$ 4,250,355
		\$ 0	1.5%	-2.0%	4.4%	1.8%	1.6%	0.9%	-3.9%	-19.6%
Total Equalized Property Values		\$395,914,775	\$402,813,121	\$396,448,020	\$413,764,844	\$421,331,173	\$428,639,863	\$ 439,437,722	\$ 447,300,058	\$ 468,262,882
		-4.6%	1.7%	-1.6%	4.4%	1.8%	1.7%	2.5%	4.4%	6.6%

FUND BALANCE OVER TIME

The District’s Fund Balance, consist of its assets less liabilities and is comprised of cash, cash equivalents and non-cash items such as receivables and pre-paid expenses. A strong fund balance protects short-term and long-term educational opportunities from financial disruption. Additionally, a strong fund balance illustrates sound fiscal management and removes the need for short-term borrowing to meet cash flow. The following data illustrates the District’s fund balance trend. Illustrated below are the balances of Funds 10 (general operating) and 46 (capital improvement). In 2015 the district established the Fund 46 Capital Improvement Fund with a \$1,000 investment. State statute governs the use Fund 46 to begin five (5) years after its creation.

Clinton Community School District

General Fund Balance History

Fiscal Year	Beginning Balance	Surplus (Deficit)	Ending Balance	Revenues		
2010-11	\$ 3,143,811.00	\$ 690,833.00	\$ 3,834,644.00	\$ 12,979,050.00	30%	5%
2011-12	\$ 3,834,644.00	\$ 646,847.00	\$ 4,481,491.00	\$ 12,203,219.00	37%	5%
2012-13	\$ 4,481,491.00	\$ 34,906.00	\$ 4,516,397.00	\$ 12,220,038.00	37%	0%
2013-14	\$ 4,516,397.00	\$ 314,947.00	\$ 4,831,344.00	\$ 12,199,311.00	40%	3%
2014-15	\$ 4,831,344.00	\$ (286,177.00)	\$ 4,545,167.00	\$ 11,983,492.00	38%	-2%
2015-16	\$ 4,545,167.00	\$ (237,083.00)	\$ 4,308,084.00	\$ 12,037,136.00	36%	-2%
2016-17	\$ 4,308,084.00	\$ (355,179.00)	\$ 3,952,905.00	\$ 13,202,460.00	30%	-3%
2017-18	\$ 3,952,905.00	\$ 327,494.00	\$ 4,280,399.00	\$ 13,726,715.00	31%	2%
2018-19	\$ 4,280,399.00	\$ 1,002,416.00	\$ 5,282,815.00	\$ 14,012,448.00	38%	7%
2019-20	\$ 5,282,815.00	TBD				

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