



2021 Annual Meeting & Budget Hearing

Wednesday, October 20, 2021

Clinton Jr/Senior High School

6:30 p.m.

Clinton Community School District 2021 School District Annual Meeting

Wednesday, October 20, 2021 – 6:30 p.m.
Clinton Jr/Senior High School

AGENDA

- A. Meeting Called to Order by Board of Education President
- B. Pledge of Allegiance
- C. Election of a Chairperson
- D. Reading of Minutes & Approval of the 2020 Annual Meeting Minutes
- E. Presentation & Hearing of the 2021-22 Budget

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- F. 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 that the yearly salaries as listed in the budget booklet be adopted for the members of the Board of Education of the Clinton Community School District.”

- G. RESOLUTION B – Adoption of Tax Levy
Wisconsin Statute 120.10

Suggested resolution: “I move that there be a levy of school taxes assessed against all taxable property encompassing the Clinton Community School District in the sum of \$6,932,611 for the General Fund 10, Non-Referendum Debt Fund 38, & Referendum Approved Debt Fund 39 purposes.”

- H. RESOLUTION C – Operation of a School Lunch Program
Wisconsin Statute 120.10(16)

Suggested resolution: “I move that the Clinton Community School District Board of Education 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 any deficiency which may result from said lunch program.”

- I. RESOLUTION D - Authorizing a Levy in Fund 80, Community Service Fund

Wisconsin Statute 120.10

Suggested resolution: *“I move the Clinton Community School District Board of Education be directed to authorize a Levy in Fund 80, Community Service Fund, of \$3,000 for use in providing open facilities in accordance with district policy and a community wide newsletter.”*

J. RESOLUTION E – Transportation
Wisconsin Statute 121.54

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

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

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

L. RESOLUTION F – Reimbursement of Board Members’ Expenses

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

M. Approve the Date of the 2022 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 2022 Annual Meeting as provided under Section 120.08 of the Wisconsin Statutes.”*

N. Entertain Any New Business

O. 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 20, 2021 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.

CCSD 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.

Budgeting for Students

The Clinton Community School District is committed to putting students first and ensuring them the opportunity to achieve academic success. This budget has been developed to ensure that all of the funding that the District receives is used for the betterment of its students. 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 district 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 Board of Education policies. The budget development process is conducted by the Director of Business Services 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 20, 2021. The School Board must then certify the levy needed to meet the operational needs of the District prior to November 1, 2021.

Budget Overview

How the District's Budget was Created

The budgeting process is an ongoing, year round process that 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 concrete, the District is able to better project its budget.

The formal budgeting process begins with the Board of Education'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.

2021-22 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. Per pupil categorical aid will remain at \$742.
3. Statewide, Equalization Aid will remain the same as in 2020-21.
4. The allowable revenue limit increase will be \$0 per FTE

5. For budget planning purposes the District's three year rolling average student FTE for September will decrease from 982 to 965.
6. For budget planning purposes the District's summer school student FTE will increase from 13 to 25.
7. The District will be supported by year one, the first step year, of a \$500,000 recurring operational referendum.
8. For budget planning purposes, the District's open enrollment in student count will be 170 and open enrollment-out will be 59.
9. Property values are expected to increase by 11%.
10. The District will utilize a cast forward model consisting of the budgeted 2020-21 expenses.
11. The District will budget for a 2.50% increase in base wages, subject to the allowable July 1, 2022 CPI-U percentage.
12. Pending base wage negotiations with Clinton Education Association, the Board may continue to employ the certified teaching compensation framework.
13. The District will budget for a 4% increase in health insurance. The District will budget for a 0% increase in dental insurance
14. The District will budget for a 1.5% increase in other expenses.
15. The Board will not utilize short-term borrowing
16. The Board will utilize its full authority to levy with the allowable revenue limit.

2021-22 Budget Development

January 2021– Open Enrollment availability presented at Board Meeting

February – March 2021 – Budget Development Packets Distributed

April – May 2021 – Budget Development Packets Collected

April 2021 – Staffing Plan at Board Meeting

June 2021 – Budget Entry and Budget Review by Business Manager

July 2021– DPI estimates General State Aid for 2021-22

September 2021 – Third Friday Count used for revenue limits

October 2021 – Equalized Property Values received from DPI

October 2021 – Revenue Limit received from DPI

October 2021 – Annual Meeting & Final Budget and Tax Levy adopted for 2021-22

November 2021 – Certify Tax Levy to Municipalities

The Impact of COVID-19 on the District's Finances

COVID-19 has had a large impact on the finances of the District both in the 2019-20 and in the 2020-21 budget years. The District saw unexpected savings in both years due to the mandated shut down of the District by Governor Evers in 2019-20 and the impact that virtual learning had on expenditures such as

transportation in 2020-21. With the return to in person instruction for 2021-22, expenditures are expected to return to a pre-pandemic normal. Inflationary costs are up for many services that the District utilizes including transportation and many supplies. The District will be supported with one time use federal funds under ESSER. ESSER funds can be used by the District for a variety of things including addressing learning gaps experienced by students during the Covid-19 pandemic. The District cannot rely on ESSER funds for ongoing operational costs, however, as these funds are one time use and will not continue.

Community Service Fund 80

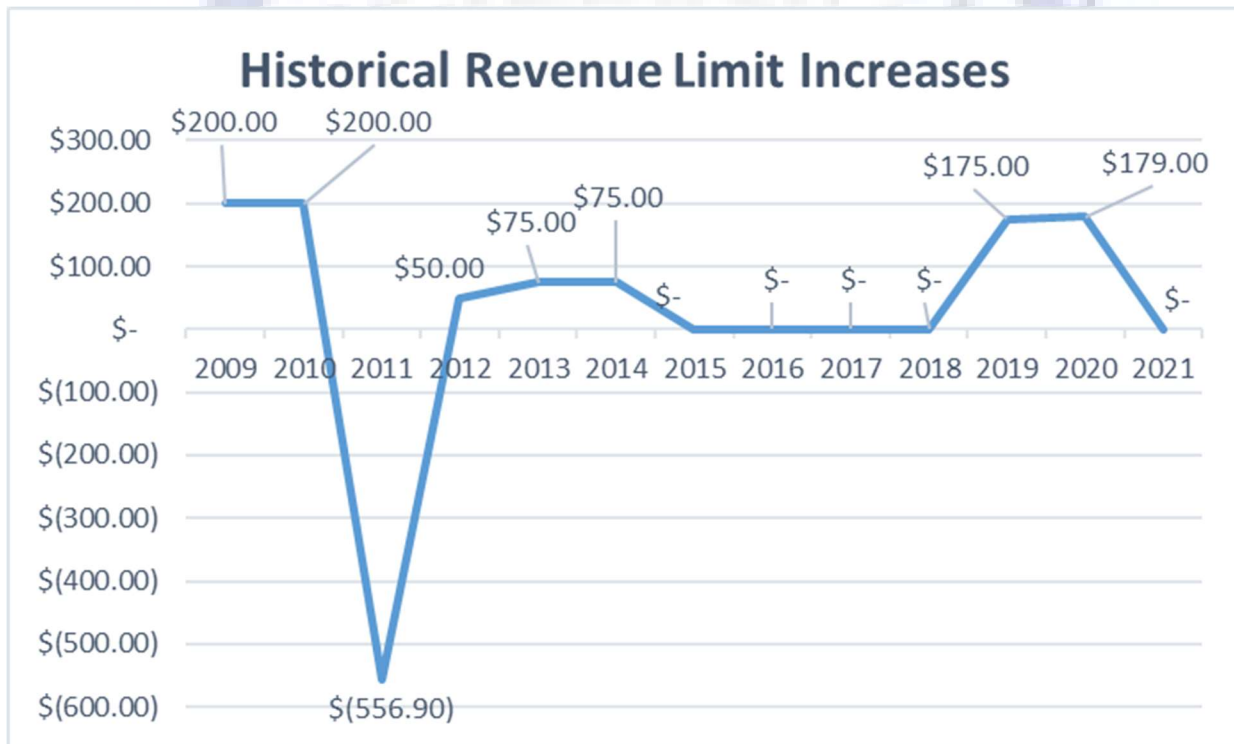
The District’s Community Service Fund may be used for activities such as adult education, community recreation, after-school programs and other programs not associated with the elementary and secondary programs, but have a primary function of serving the community.

A \$3,000.00 levy is proposed for the current fiscal year. The District will again provide a similar programming service in 2021-22 as it did in in the prior year.

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

2020-21

- FUND 10 (GENERAL)
 - \$4,738,699
- FUND 38 (NON-REFERENDUM DEBT)
 - \$140,998
- FUND 39 (REFERENDUM DEBT)
 - \$0
- FUND 80 (COMMUNITY SERVICE)
 - \$3,000

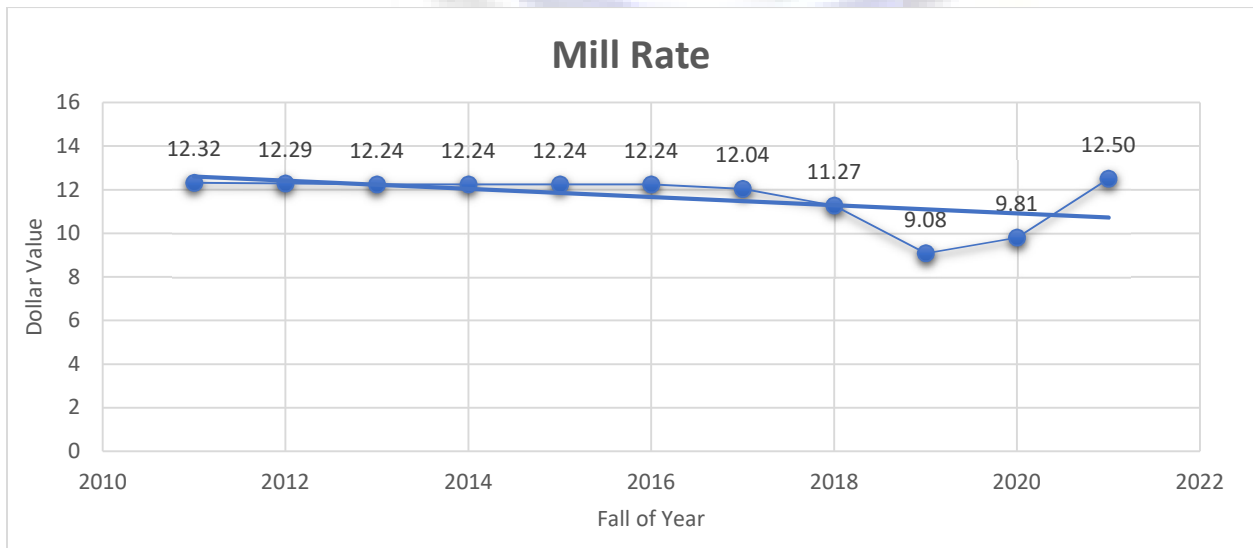
TOTAL LEVY: \$4,882,697

2021-22

- FUND 10 (GENERAL)
 - \$4,971,247
- FUND 38 (NON-REFERENDUM DEBT)
 - \$147,093
- FUND 39 (REFERENDUM DEBT)
 - \$1,814,271
- FUND 80 (COMMUNITY SERVICE)
 - \$3,000

TOTAL LEVY: \$6,935,611

Property Tax Levy & Mill Rate



2021-22 Taxes by Municipality - PI 401

County	County Municipality Code	Taxation District	2021-2022 Levy Amount	Percent of School District in Taxation District	Amount of Referendum for Taxation District
Rock	53 206	C. Beloit	1,814,271.00	0.409549502	7,430.34
Rock	53 006	T. Bradford	1,814,271.00	19.796418742	359,160.68
Rock	53 010	T. Clinton	1,814,271.00	16.454906951	298,536.60
Rock	53 020	T. La Prairie	1,814,271.00	6.270932689	113,771.71
Rock	53 038	T. Turtle	1,814,271.00	33.65953342	610,675.17
Rock	53 111	V. Clinton	1,814,271.00	22.980327884	416,925.42
Rock County Totals			1,814,271.00	99.571669	1,806,499.92
Walworth	64 022	T. Sharon	1,814,271.00	0.428330812	7,771.08
Walworth County Totals			1,814,271.00	0.428331	7,771.08
District Totals			1,814,271.00	100.000000	1,814,271.00

Historical Tax Levy by Municipality 2014-15 to 2021-22

County	Municipality	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
Rock	C Beloit	\$ 17,454	\$ 17,786	\$ 19,122	\$ 22,736	\$ 16,162	\$ 17,008	\$ 33,377	\$ 28,405
Rock	T Bradford	\$ 1,080,708	\$ 1,101,014	\$ 1,173,210	\$ 1,154,490	\$ 1,029,945	\$ 870,896	\$ 960,920	\$ 1,373,003
Rock	T Clinton	\$ 826,696	\$ 827,624	\$ 852,482	\$ 860,585	\$ 841,765	\$ 711,439	\$ 803,721	\$ 1,141,248
Rock	T La Prairie	\$ 310,751	\$ 314,785	\$ 320,711	\$ 327,615	\$ 315,436	\$ 260,500	\$ 304,077	\$ 434,928
Rock	T Turtle	\$ 1,589,609	\$ 1,646,340	\$ 1,626,294	\$ 1,686,717	\$ 1,631,041	\$ 1,389,447	\$ 1,629,163	\$ 2,334,494
Rock	V Clinton	\$ 1,216,662	\$ 1,226,224	\$ 1,226,543	\$ 1,212,856	\$ 1,182,857	\$ 980,500	\$ 1,128,202	\$ 1,593,826
Walworth	T Sharon	\$ 24,523	\$ 24,973	\$ 25,571	\$ 24,621	\$ 24,541	\$ 20,565	\$ 23,237	\$ 29,707
		\$ 5,066,403	\$ 5,158,746	\$ 5,243,843	\$ 5,289,620	\$ 5,041,747	\$ 4,250,355	\$ 4,882,697	\$ 6,935,611
		4.4%	1.8%	1.6%	0.9%	-3.9%	-19.6%	-7.7%	37.6%
Total Equalized Property Values		\$ 396,448,020	\$ 413,764,844	\$ 421,331,173	\$ 428,639,863	\$ 439,437,722	\$ 447,300,058	\$ 468,262,882	\$ 554,774,939
		-1.6%	4.4%	1.8%	1.7%	2.5%	4.4%	9.2%	26.2%

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 - Fund 10

Fiscal Year	Beginning Balance	Surplus (Deficit)	Ending Balance	Actual Revenues		
2016-17	4,308,084.00	(355,179.00)	3,952,905.00	12,250,429.00	32%	-3%
2017-18	3,952,905.00	(147,507.00)	3,805,398.00	13,873,895.00	27%	-1%
2018-19	3,805,398.00	\$ 164,865.00	3,970,263.00	13,759,653.00	29%	1%
2019-20	3,970,263.00	\$ 1,113,380.00	5,083,643.00	14,510,108.00	35%	8%
2020-21	5,083,643.00	\$ 125,239.00	5,208,882.00	15,340,525.00	34%	1%

October-21

BUDGET PUBLICATION, 2021-22

Required Published Budget Summary Format

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:

GENERAL FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	3,970,262.66	5,083,770.64	5,212,320.16
Ending Fund Balance	5,083,770.64	5,212,320.16	5,212,320.16
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	213,809.00
Local Sources (Source 200)	4,203,812.00	4,829,419.64	5,061,747.00
Inter-district Payments (Source 300 + 400)	1,403,381.11	1,446,880.95	1,411,903.00
Intermediate Sources (Source 500)	29,280.00	22,073.67	22,047.00
State Sources (Source 600)	8,216,653.33	8,198,994.81	8,432,783.00
Federal Sources (Source 700)	229,328.54	346,383.33	461,676.00
All Other Sources (Source 800 + 900)	427,653.06	500,082.13	55,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	14,510,108.04	15,343,834.53	15,658,965.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	6,105,403.75	5,898,999.44	7,191,941.00
Support Services (Function 200 000)	5,482,755.27	6,217,313.98	6,018,377.00
Non-Program Transactions (Function 400 000)	1,808,441.04	3,098,971.59	2,448,647.00
TOTAL EXPENDITURES & OTHER FINANCING USES	13,396,600.06	15,215,285.01	15,658,965.00
SPECIAL PROJECTS FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	0.00	139,421.50	204,470.82
Ending Fund Balance	139,421.50	204,470.82	204,470.82
REVENUES & OTHER FINANCING SOURCES	2,343,781.89	2,234,681.69	2,417,572.00

EXPENDITURES & OTHER FINANCING USES	2,204,360.39	2,169,632.37	2,417,572.00
DEBT SERVICE FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	628,720.34	10,859.72	9,059.46
Ending Fund Balance	10,859.72	9,059.46	965,189.46
REVENUES & OTHER FINANCING SOURCES	146,339.38	22,888,112.25	1,994,364.00
EXPENDITURES & OTHER FINANCING USES	764,200.00	22,889,912.51	1,038,234.00
CAPITAL PROJECTS FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	1,312,553.11	1,325,871.14	24,124,107.84
Ending Fund Balance	1,325,871.14	24,124,107.84	24,124,107.84
REVENUES & OTHER FINANCING SOURCES	13,318.03	46,562,612.18	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	23,764,375.48	0.00
FOOD SERVICE FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	112,213.92	72,691.85	235,909.56
Ending Fund Balance	72,691.85	235,909.56	215,505.56
REVENUES & OTHER FINANCING SOURCES	527,511.07	769,448.51	569,300.00
EXPENDITURES & OTHER FINANCING USES	567,033.14	606,230.80	589,704.00
COMMUNITY SERVICE FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance	28,701.59	28,701.59	26,886.93
Ending Fund Balance	44,099.08	26,886.93	9,386.93
REVENUES & OTHER FINANCING SOURCES	20,000.00	3,000.00	3,000.00
EXPENDITURES & OTHER FINANCING USES	4,602.51	4,814.66	20,500.00
PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
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 2019-20	Unaudited 2020-21	Budget 2021-22
GROSS TOTAL EXPENDITURES -- ALL FUNDS	16,936,796.10	64,650,250.83	19,724,975.00
Interfund Transfers (Source 100) - ALL FUNDS	0.00	0.00	0.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	16,936,796.10	64,650,250.83	19,724,975.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		281.71%	-69.49%
PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
General Fund	4,090,925.00	4,738,699.00	4,971,247.00
Referendum Debt Service Fund	0.00	0.00	1,814,271.00
Non-Referendum Debt Service Fund	139,430.00	140,998.00	147,093.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	20,000.00	3,000.00	3,000.00
TOTAL SCHOOL LEVY	4,250,355.00	4,882,697.00	6,935,611.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		14.88%	42.04%