

2021-22 Budget Hearing

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Director of Business Services

OCTOBER 20, 2021



Our Mission

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.

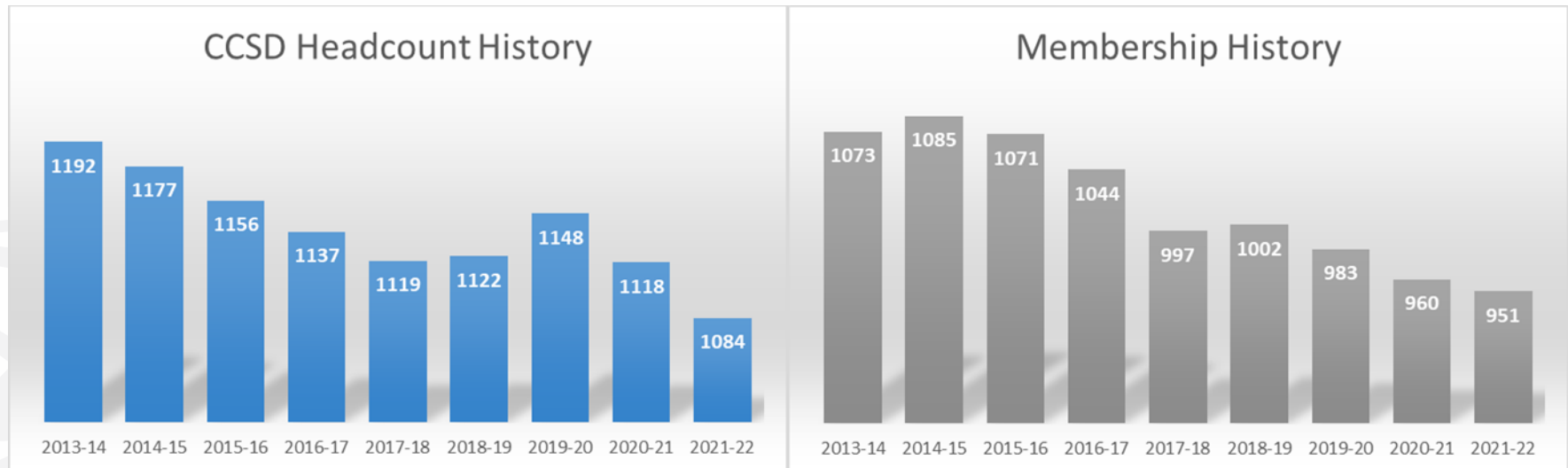


Revenue Limit

- The state of Wisconsin tells each school district how much it may raise in revenue through property taxes each year. This amount is calculated through the revenue limit formula.
- Three major factors involved in determining the tax levy amount are: student count, equalized property values, and equalization aid.



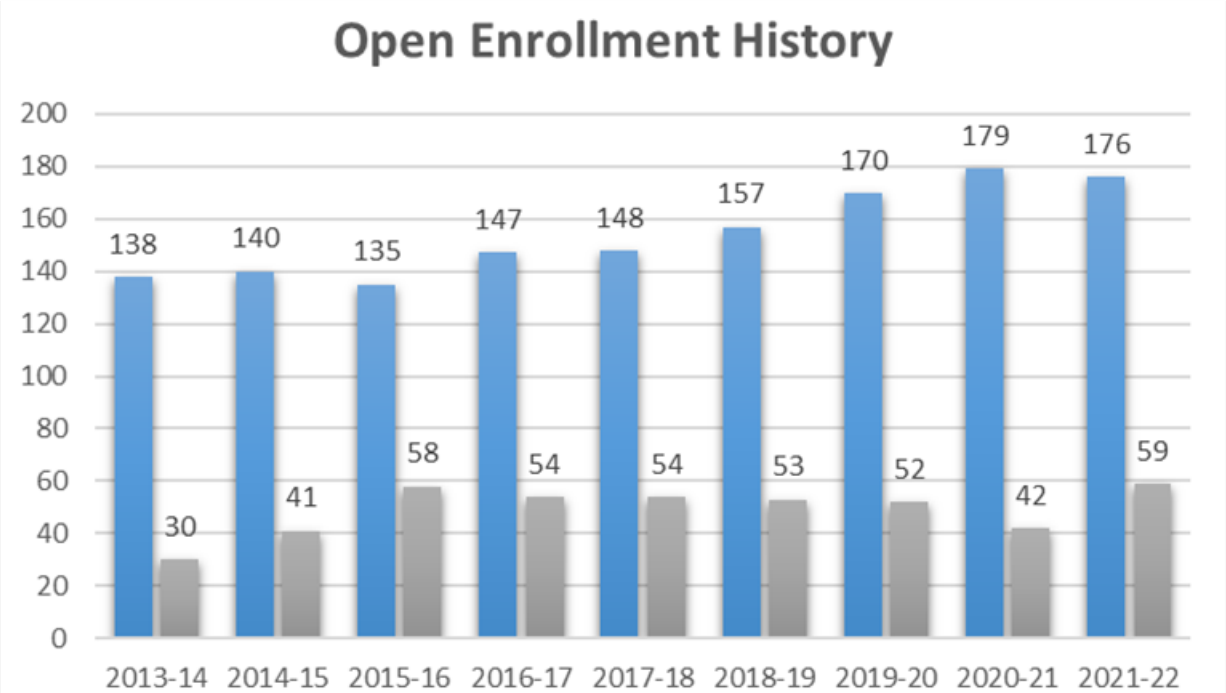
Student Count



- The 3 year rolling average is 965 which is down from 982
- Last year RVA students were open enrolled out
- This year RVA students are counted as residents



Open Enrollment History



OE In
OE Out

2021-22 OE Amounts

\$8,162 for regular education students (estimate from the DPI)

\$13,014 for students with special education needs (estimate from the DPI)



Equalized Property Values

- 2020-21 \$497,547,940
- 2021-22 \$554,774,939
- Increase \$ 57,226,999
- Percentage Increase 11.5%

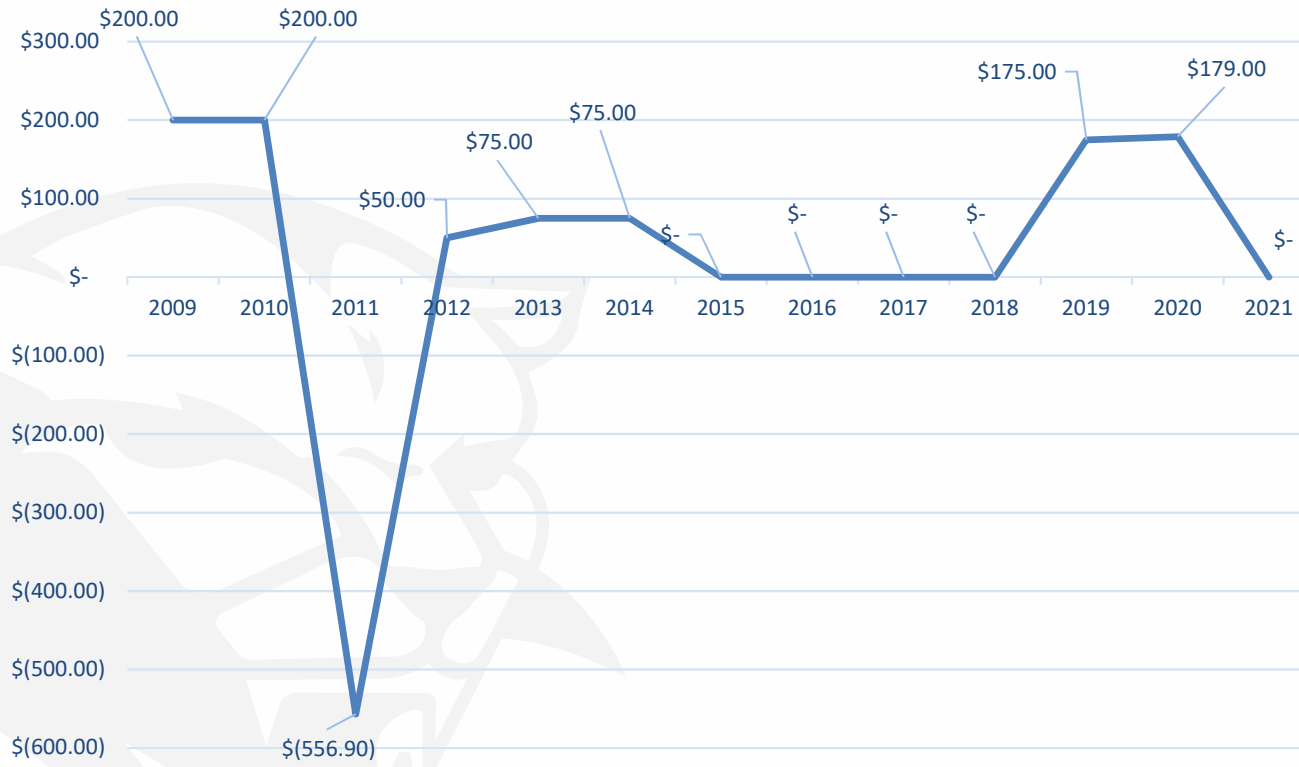


Equalization Aid

- $\text{Property Values} / \text{FTE} = \text{Wealth per Member}$
- $\text{Shared Costs} / \text{FTE} = \text{Shared Costs per Member}$



Historical Revenue Limit Increases



Tax Levy

2020-21

- General Operating: Fund 10
 - \$4,738,699
- Non-Referendum Debt: Fund 38
 - \$140,998
- Referendum Debt: Fund 39
 - \$0
- Community Service: Fund 80
 - \$3,000

Total Levy: \$4,882,697

2021-22

- General Operating: Fund 10
 - \$4,971,247
- Non-Referendum Debt: Fund 38
 - \$147,093
- Referendum Debt: Fund 39
 - \$1,814,271
- Community Service: Fund 80
 - \$3,000

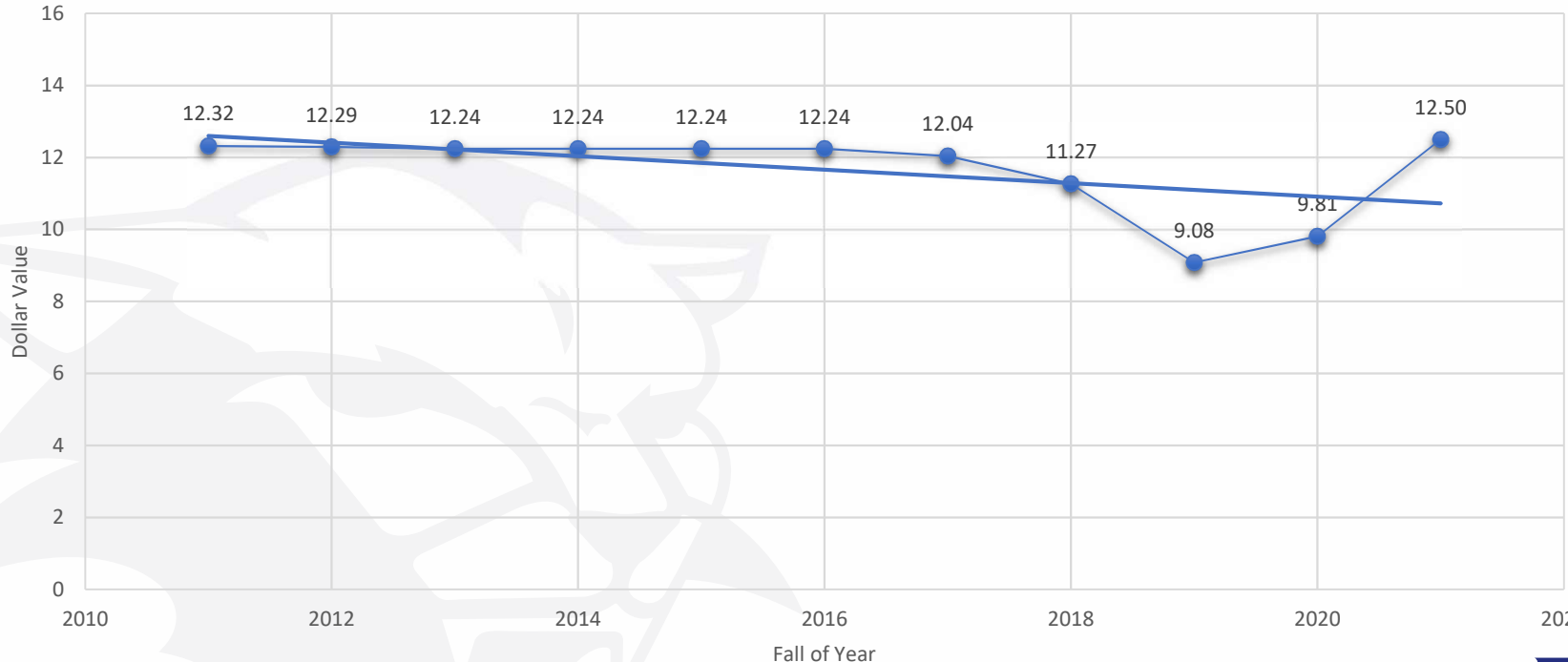
Total Levy: \$6,935,611



What is the Mill Rate?



Mill Rate

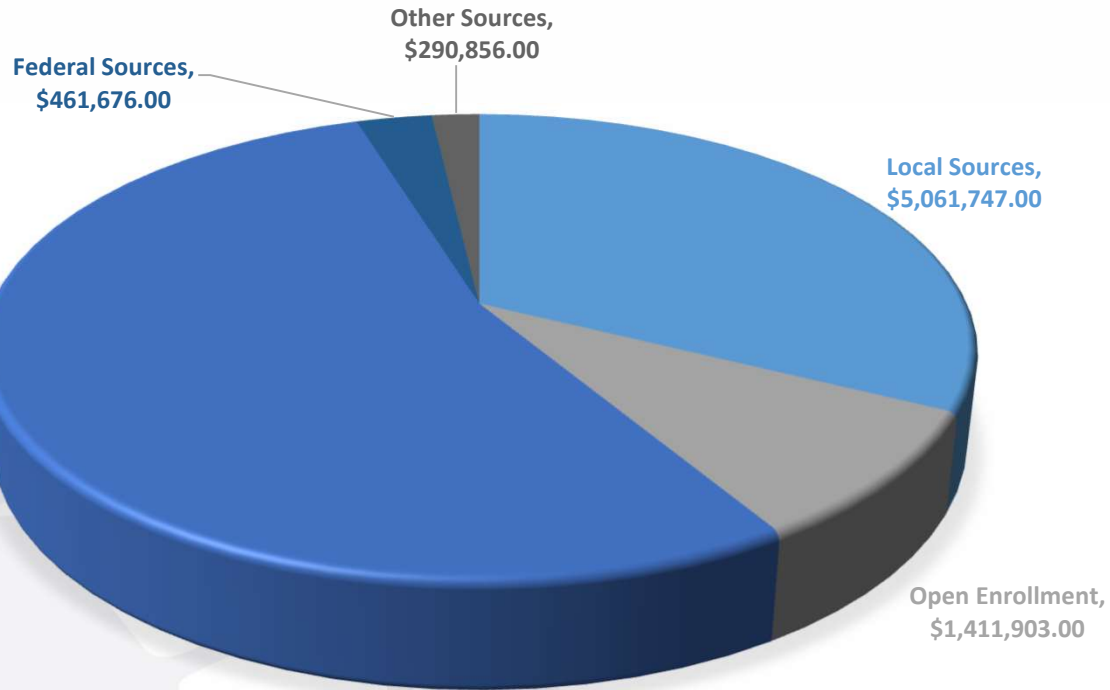




2021-2022



GENERAL FUND 10 REVENUE



\$12,772,485 Total
General Fund Revenue
Limit

\$5,118,340 Property
Taxes 40.07%

\$7,654,145 State Aid
59.93%

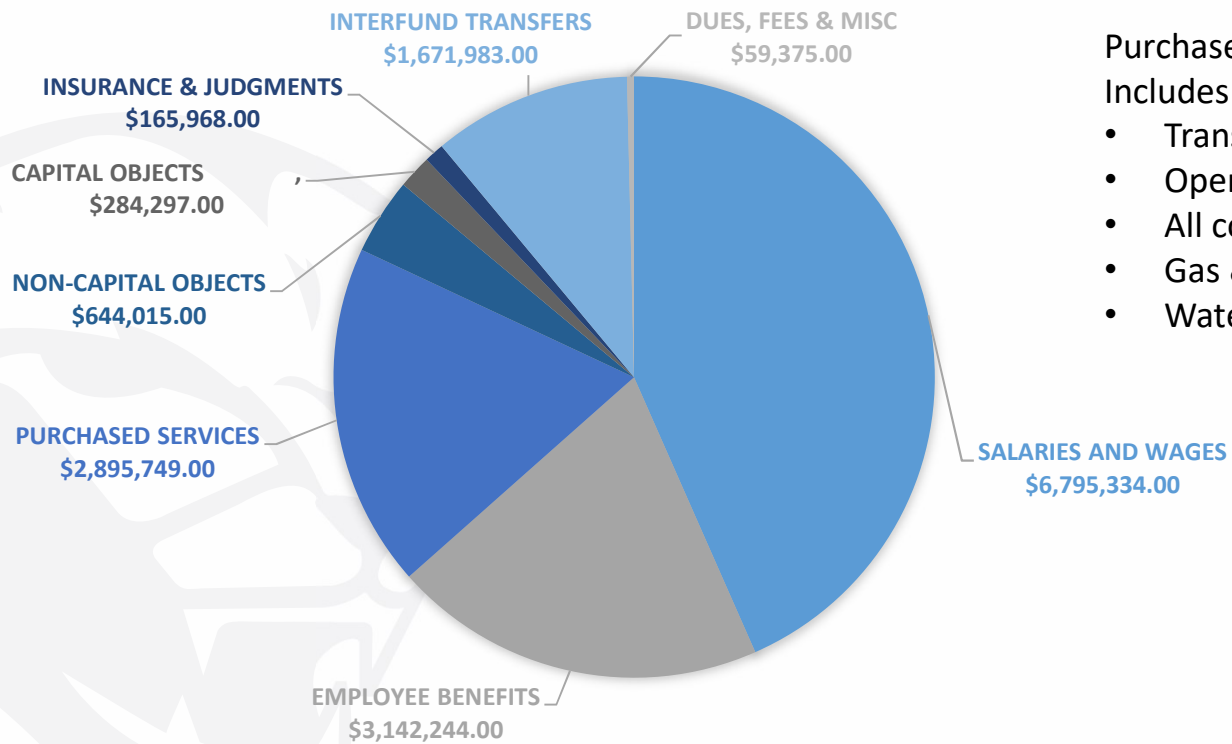


General Fund 10 Expenditures

| Expenditures | 2020-21 Budgeted | 2021-22 Proposed | Percentage Change |
|--------------------------------|----------------------|----------------------|----------------------|
| Salaries & Wages | \$ 6,930,515 | \$ 6,795,334 | -1.95% |
| Employee Benefits | \$ 2,618,141 | \$ 3,142,244 | 19.95% |
| Purchased Services | \$ 2,453,296 | \$ 2,895,749 | 18.03% |
| Supplies (non-capital objects) | \$ 619,148 | \$ 644,015 | 4.02% |
| Capital Objects | \$ 187,916 | \$ 284,297 | 51.29% |
| Insurance | \$ 161,383 | \$ 165,968 | 2.84% |
| Transfer to Fund 27 | \$ 1,686,126 | \$ 1,671,983 | -0.84% |
| Dues & Fees | \$ 64,275 | \$ 59,375 | -7.62% |
| Total | \$ 14,720,800 | \$ 15,658,965 | 6.36% |



General Fund Expenses



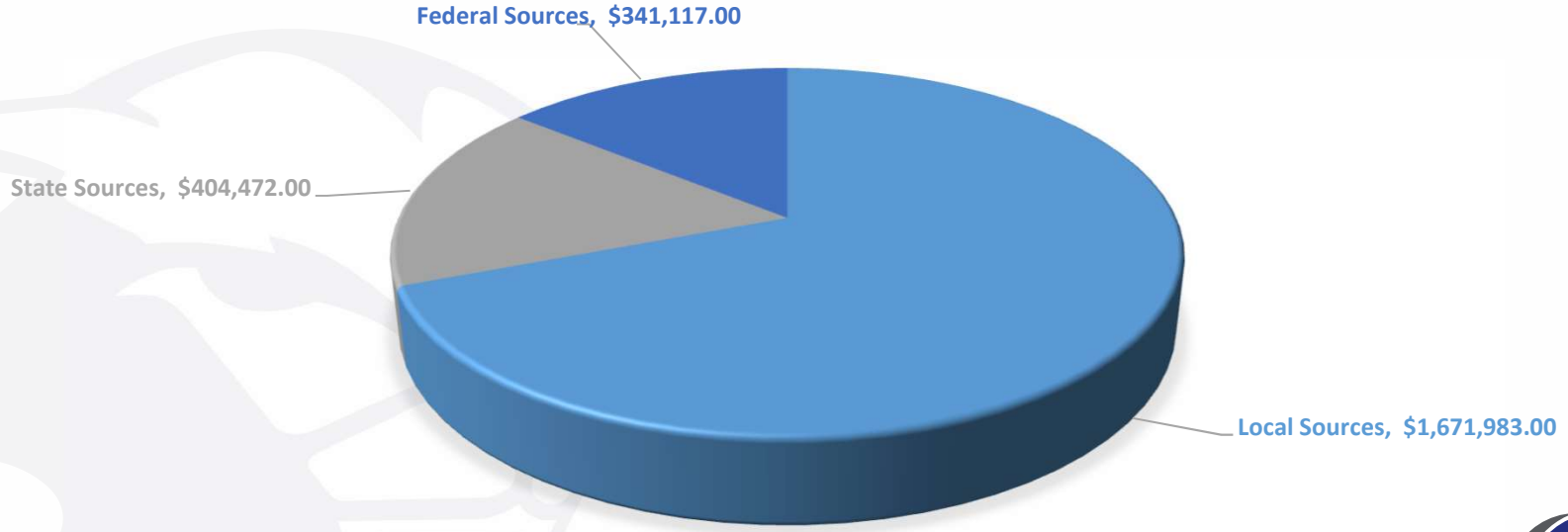
Purchased Services
Includes:

- Transportation
- Open enrollment out
- All contracted services
- Gas & electric
- Water & sewer



Special Education Fund Revenue

FUND 27 REVENUE

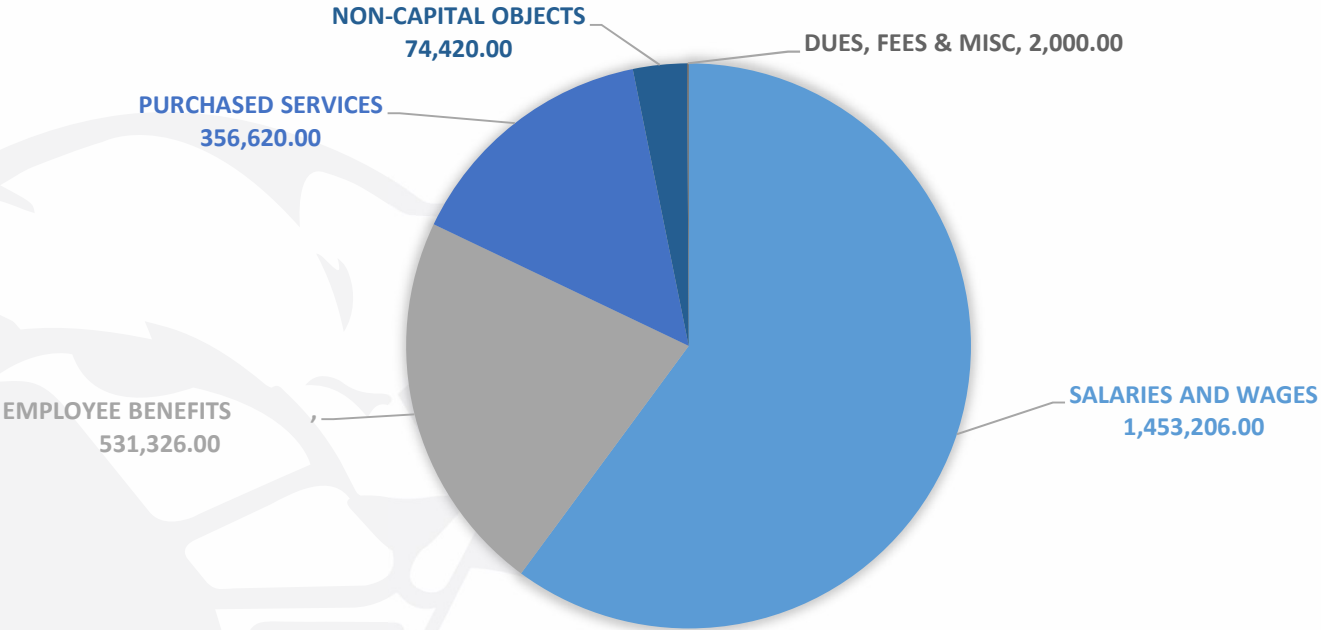


Special Education Fund 27 Expenditures

| Expenditures | 2020-21 Budgeted | 2021-22 Proposed | Percentage Change |
|-------------------------------|---------------------|---------------------|----------------------|
| SALARIES AND WAGES | \$ 1,395,467 | \$ 1,453,206 | |
| EMPLOYEE BENEFITS | \$ 623,899 | \$ 531,326 | |
| PURCHASED SERVICES | \$ 409,242 | \$ 356,620 | |
| NON-CAPITAL OBJECTS | \$ 39,165 | \$ 74,420 | |
| DUES, FEES & MISC | \$ 2,990 | \$ 2,000 | |
| SPECIAL EDUCATION FUND | \$ 2,470,763 | \$ 2,417,572 | -2.15% |



Special Education Fund Expenses



Non-Referendum Debt Fund 38

- 2 Issues
- Principal & Interest Due in 21-22:
\$147,093
- Remaining Balance Due: \$955,000
- Retires in 2028



Referendum Approved Debt Fund 39

- Two Bond Issues so far for the \$32 million referendum
- Interest rates significantly less than planned for will result in over \$10 million dollars in interest savings to the District over the life of the borrowing
- First interest and principal payments will be levied for and made this year



Food Service Fund 50

- This fund had been running at a deficit
- 2020-21 was the first year that the District partnered with Taher for food service
- The efficiencies that Taher introduced combined with the federal funds received for providing free meals to all students through the pandemic resulted in a surplus year for food service
- This fund is projected to be balanced for 2021-22



Community Service Fund 80

- The District will again levy \$3,000 for community services
- Expenses in Fund 80 will include community outreach mailings





Questions?

