



2022-23 Annual Meeting & Budget Hearing

October 19, 2022

#BeCougarProud

CLINTON COMMUNITY SCHOOL DISTRICT 2022-23 SCHOOL DISTRICT ANNUAL MEETING

Wednesday, October 19, 2022 – 5:30 p.m.
Clinton Junior/Senior 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 2021-22 ANNUAL MEETING MINUTES
5. DISTRICT ADMINISTRATOR'S REPORT
7. PRESENTATION AND HEARING OF THE 2022-23 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 \$11,488,817.00 for the General Fund 10, non-referendum debt 38, & referendum approved debt 39 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 any 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 \$3,000 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 GoRiteway 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 2023-24 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 2023-24 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 19, 2022 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.

Board approved 3.6.19



Introduction

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 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

19, 2022. The School Board must then certify the levy needed to meet the operational needs of the District prior to November 1, 2022.

Timeline

January 2022– Open Enrollment availability presented at Board Meeting

February – March 2022 – Budget Development Packets Distributed

April – May 2022 – Budget Development Packets Collected

April 2022 – Staffing Plan at Board Meeting

June 2022 – Budget Entry and Budget Review by Business Manager

July 2022– DPI estimates General State Aid for 2021-22

September 2022 – Third Friday Count used for revenue limits

October 2022 – Equalized Property Values received from DPI

October 2022 – Revenue Limit received from DPI

October 2022 – Annual Meeting & Final Budget and Tax Levy adopted for 2022-23

November 2022 – Certify Tax Levy to Municipalities

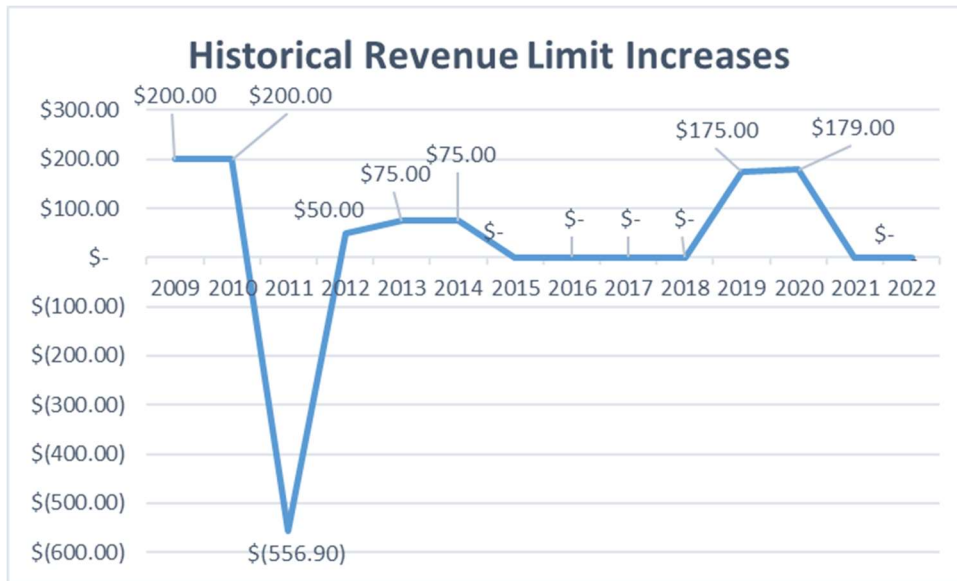
Executive Summary

A school district’s budget is divided into many “funds.” These funds are used to account for specific school district programs. Below is a list of the funds and their descriptions:

Fund	Description
10	General Operations
21	Special Revenue
27	Special Education
38	Non-referendum Debt
39	Referendum Approved Debt
46	Capital Improvements
49	Capital Projects
50	Food Service
80	Community Service

Revenue Limits

Wisconsin Act 32 imposed revenue limits beginning with the 1993-94 school year. The revenue limit formula limits the amount of revenue available to school districts from the two main sources – property taxes and state equalization aid. For the benefit of Clinton Community School District, the revenue limit directly affects Funds 10 and 38. It indirectly affects Fund 27 because it is funded in most part from a transfer from Fund 10.



Enrollment

Student enrollment is a key factor in the revenue limit formula. Below is a history of students counts along with the 3rd Friday in September count for 2022-23.

Grade	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
EC	2	3	1	1	4	7	6	9	4	0	2
4K	55	63	68	56	50	54	68	82	65	53	76
K	75	66	67	71	65	62	67	75	82	73	64
1st	85	71	72	71	73	62	61	69	72	78	72
2nd	76	91	72	68	68	79	68	58	60	65	74
3rd	94	78	89	66	73	70	78	68	56	60	61
4th	85	95	79	92	73	80	72	78	65	60	59
5th	72	87	100	78	92	79	77	73	71	64	60
6th	98	73	86	105	84	89	83	83	70	78	70
7th	88	100	75	86	107	89	89	85	79	77	85
8th	93	90	98	80	84	106	90	90	87	81	79
9th	101	94	92	95	80	82	108	97	89	100	80
10th	82	101	95	89	92	81	82	106	95	95	100
11th	89	87	98	100	96	91	83	90	108	97	88
12th	102	93	85	98	96	88	90	85	88	103	92
Year Totals	1197	1192	1177	1156	1137	1119	1122	1148	1091	1084	1062

CCSD enrollment is trending downward, but the projected decrease for 2022-23 is less than anticipated. 4K enrollment is much higher than anticipated which boosted resident enrollment numbers.

Just as in 2021-22, there is no per pupil increase to the revenue limit for 2022-23. That means that revenue possible from property taxes and state equalization aid will not increase, but will decrease commensurate with the declining enrollment.

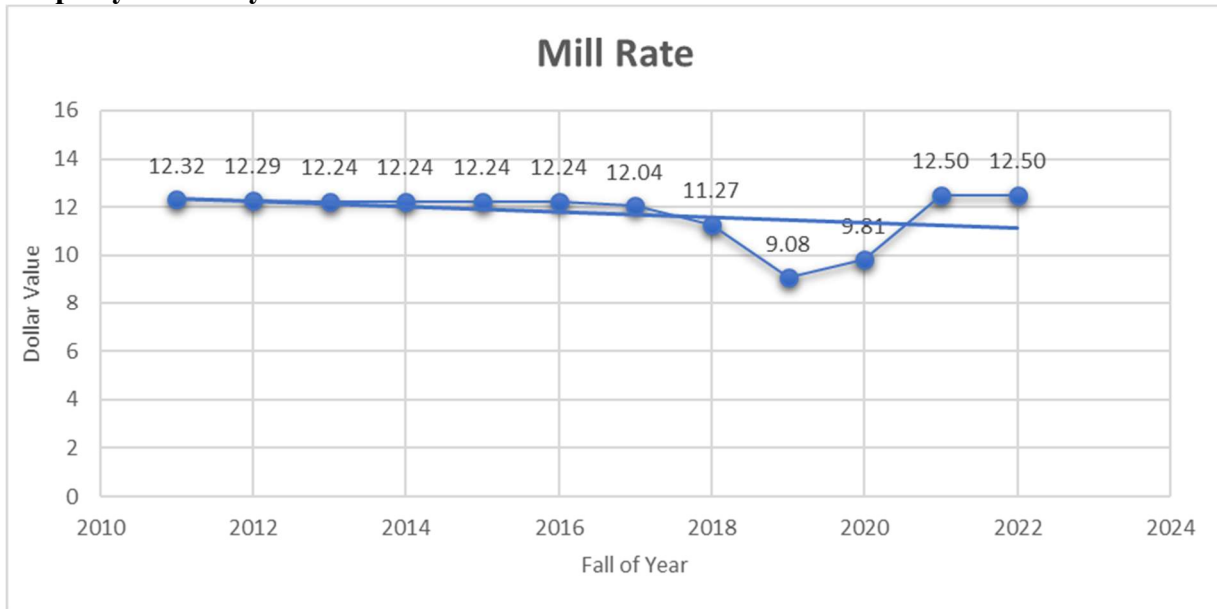
2022-23 Budget Development Assumptions

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 2021-22
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 964 to 947
6. For budget planning purposes the District’s summer school student FTE will be 23
7. The District will be supported by year two, the second step year, of a \$500,000 recurring operating referendum
8. For budget planning purposes, the District’s open enrollment in FTE will be 180 and open enrollment out will be 58
9. Property values are expected to increase by 14.2% overall and approximately 40% in two municipalities
10. The District will utilize a cast forward model consisting of the budgeted 2021-22 expenses
11. The District will budget for a continuation of the performance based compensation model for certified staff and a board approved market increase for all hourly support staff
12. The District will budget for a 4% increase in health insurance. The District will budget for a 0% increase in dental insurance
13. The District will budget for a 2% - 7% increase in other expenses
14. The Board will not utilize short-term borrowing
15. The Board will utilize its full authority to levy with the allowable revenue limit.

Proposed Tax Levy

Proposed Property Tax Levy			
Fund	2020-21 Audited	2021-22 Unaudited	2022-23 Proposed
General Fund	\$ 4,738,699.00	\$ 4,971,247.00	\$ 4,906,040.00
Referendum Debt Service Fund	\$ -	\$ 1,814,271.00	\$ 6,572,777.00
Non-Referendum Debt Service Fund	\$ 140,998.00	\$ 147,093.00	\$ 10,000.00
Community Service Fund	\$ 3,000.00	\$ 3,000.00	\$ 3,000.00
Total Tax Levy	\$ 4,882,697.00	\$ 6,935,611.00	\$ 11,491,817.00

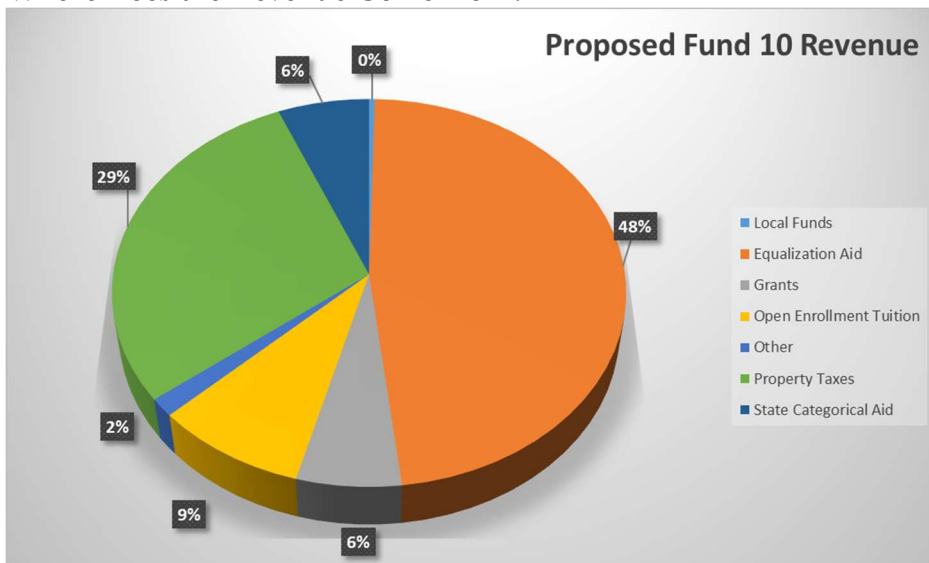
Property Tax Levy & Mill Rate



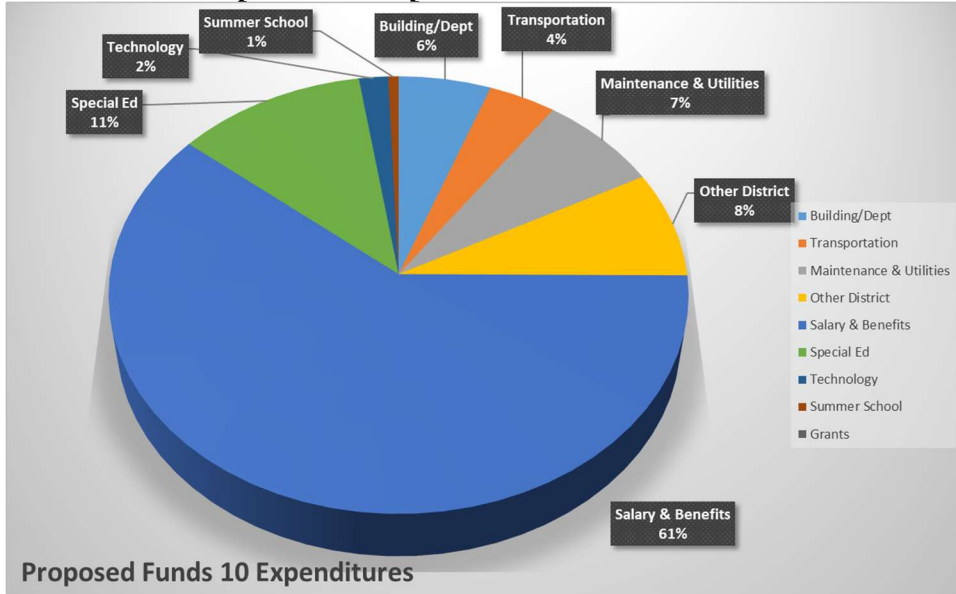
Proposed Preliminary Fund 10 Revenue & Expenditures

Description	2022-23 Proposed Budget
Expense Totals Fund 10	\$ 16,794,768.00
Fund 10 Revenue	\$ 16,794,768.00
Surplus/Deficit	\$ -

Where Does the Revenue Come from?



What Are the Expenditures Spent On?



Fund 27

Description	2022-23 Proposed Budget
OPERATING TRANSFER/GENERAL	\$ 1,946,770
HANDICAPPED AID	\$ 443,280
TRANSITION GRANT BBL	\$ -
ESSER III	\$ 34,000
SPECIAL PROJECT GRANT	\$ 359,950
SPECIAL PROJECT GRANT	\$ -
SPECIAL PROJECT GRANT	\$ 8,000
WI DOH MEDICAID	\$ 50,000
Total Revenue	\$ 2,842,000
Expenditures	
Salary & Benefits	\$ 2,418,730
Grants	\$ 367,950
Other	\$ 55,320
Total Expenditures	\$ 2,842,000

Funds 38 & 39

Account Number	Description	2022-23 Proposed Budget
Non-Referendum Debt		
38 R 800 211 500000 000	PROPERTY TAX	\$ 10,000.00
Revenue Total		\$ 10,000.00
38 E 800 675 281000 000	PRINCIPAL-LONG TERM	\$ -
38 E 800 685 281000 000	INTEREST- LONG TERM	\$ 10,000.00
Expenditure Total		\$ 10,000.00
Referendum Approved Debt		
39 R 800 211 500000 000	Property Tax	\$ 6,572,777.00
39 R 800 280 500000 000	INTEREST ON INVESTMENTS	
39 R --- --- 5----- ---	*DISTRICT WIDE	\$ -
39 E 800 675 281000 000	PRINCIPAL-LONG TERM	\$ 5,813,997.00
39 E 800 685 281000 000	INTEREST- LONG TERM	\$ 758,780.00
39 E --- --- 281000 ---	*LONG-TERM CAPITAL DEBT	\$ 6,572,777.00

Fund 50

Account Number	Description	2021-22 Proposed Budget
50 R 800 251 500000 000	Pupils	\$ 171,768.00
50 R 800 252 500000 000	Adults	\$ 8,184.00
50 R 800 253 500000 000	Ala Carte Sales	\$ 52,800.00
50 R 800 259 500000 000	OTHER FOOD SERV. SALES	\$ 9,809.00
50 R 800 617 500000 542	FOOD SERVICE AID-STATE	\$ 6,000.00
50 R 800 617 500000 543	FOOD SERVICE AID-STATE	\$ 9,434.48
50 R 800 617 500000 544	FOOD SERVICE AID-STATE	\$ 2,500.00
50 R 800 714 500000 545	USDA DONATED COMMODITIES	\$ 47,000.00
50 R 800 717 500000 546	FOOD SERVICE AID-FEDERAL	\$ 60,782.00
50 R 800 717 500000 547	FOOD SERVICE AID-FEDERAL	\$ 181,541.00
50 R 800 717 500000 586	FOOD SERVICE AID-FEDERAL	\$ 30,510.00
50 R 800 730 500000 552	SPECIAL PROJECT GRANT	\$ -
Total Revenue		\$ 580,328.48
50 E 800 310 257000 000	PERSONAL SERVICES	\$ 461,492.00
50 E 800 324 257000 000	MAINTENANCE SERVICES	\$ 6,000.00
50 E 800 415 257000 000	FOOD	\$ 50,000.00
50 E 800 419 257000 000	OTHER SUPPLIES	\$ 10,000.00
50 E 800 440 257000 000	NON-CAPITAL EQUIPMENT	\$ 3,500.00
50 E 800 561 257000 000	CAPITAL EQUIPMENT REPLACED	\$ 5,000.00
50 E 800 940 257000 000	DUES & FEES	\$ 500.00
Total Expenditures		\$ 536,492.00

Fund 80

Account Number	Description	2022-23 Proposed Budget
80 R 800 211 500000 000	PROPERTY TAX	\$ 3,000.00
80 R ---- 5-----	*DISTRICT WIDE	\$ 3,000.00
80 E 800 354 232200 000	PRINTING & BINDING	\$ 7,000.00
80 E 800 111 254300 000	HOURLY PAY	\$ -
80 E 800 222 254300 000	SOC.SOC.-EMPLOYER'S SHARE	\$ -
80 E 800 411 254300 000	GENERAL SUPPLIES	\$ -
80 E 800 310 300000 000	PERSONAL SERVICES	\$ -
80 ------	*COMMUNITY SERVICE FUND	\$ 7,000.00
Difference		\$ (4,000.00)

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%
2017-18	3,952,905.00	(147,507.00)	3,805,398.00	13,873,895.00	27%
2018-19	3,805,398.00	\$ 164,865.00	3,970,263.00	13,759,653.00	29%
2019-20	3,970,263.00	\$ 1,113,380.00	5,083,643.00	14,510,108.00	35%
2020-21	5,083,643.00	\$ 154,061.10	5,237,704.10	15,192,424.52	34%
2021-22	5,237,704.10	\$ 110,220.84	5,347,924.94	16,183,679.64	33%

Summary

The District is still experiencing declining resident enrollment which lowers the amount of funds allowed through the revenue limit formula. The District is supported by year two of the recurring operational referendum which allows the District to have a balanced budget for 2022-23. The District is also experiencing higher overall revenue due to the one time federal funds available through ESSER and through Governor Evers' one-time additional funding available this year.

BUDGET PUBLICATION, 2022-23
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 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	5,083,642.64	5,237,704.10	5,347,924.94
Ending Fund Balance	5,237,704.10	5,347,924.94	5,347,924.94
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	2,800.00	0.00
Local Sources (Source 200)	4,829,436.64	5,217,020.76	4,996,040.00
Inter-district Payments (Source 300 + 400)	1,446,880.95	1,468,937.43	1,488,683.00
Intermediate Sources (Source 500)	22,073.67	26,093.07	27,500.00
State Sources (Source 600)	8,071,365.81	8,583,773.01	9,041,530.00
Federal Sources (Source 700)	346,383.33	483,828.55	1,181,015.00
All Other Sources (Source 800 + 900)	476,284.12	401,226.82	60,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	15,192,424.52	16,183,679.64	16,794,768.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	5,745,729.47	6,132,225.99	7,512,187.00
Support Services (Function 200 000)	6,200,937.35	6,214,964.59	6,619,394.00
Non-Program Transactions (Function 400 000)	3,091,696.24	3,726,268.22	2,663,187.00
TOTAL EXPENDITURES & OTHER FINANCING USES	15,038,363.06	16,073,458.80	16,794,768.00

SPECIAL PROJECTS FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	139,421.50	224,651.30	253,036.19
Ending Fund Balance	224,651.30	253,036.19	253,036.19
REVENUES & OTHER FINANCING SOURCES	2,254,862.17	2,595,588.55	2,842,000.00
EXPENDITURES & OTHER FINANCING USES	2,169,632.37	2,567,203.66	2,842,000.00

DEBT SERVICE FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	10,859.72	394,013.61	602,086.84
Ending Fund Balance	394,013.61	602,086.84	602,086.84
REVENUES & OTHER FINANCING SOURCES	23,715,933.40	1,961,370.97	6,582,777.00
EXPENDITURES & OTHER FINANCING USES	23,332,779.51	1,753,297.74	6,582,777.00

CAPITAL PROJECTS FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	1,325,871.14	23,739,153.69	14,194,391.12
Ending Fund Balance	23,739,153.69	14,194,391.12	14,194,391.12
REVENUES & OTHER FINANCING SOURCES	46,177,658.03	10,840,916.16	0.00
EXPENDITURES & OTHER FINANCING USES	23,764,375.48	20,385,678.73	0.00

FOOD SERVICE FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	72,691.85	270,859.51	513,886.90
Ending Fund Balance	270,859.51	513,886.90	557,723.90
REVENUES & OTHER FINANCING SOURCES	804,398.46	882,268.51	594,437.00
EXPENDITURES & OTHER FINANCING USES	606,230.80	639,241.12	550,600.00

COMMUNITY SERVICE FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	28,701.59	26,886.93	13,068.85
Ending Fund Balance	26,886.93	13,068.85	9,068.85
REVENUES & OTHER FINANCING SOURCES	3,000.00	3,000.00	3,000.00
EXPENDITURES & OTHER FINANCING USES	4,814.66	16,818.08	7,000.00

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
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 2020-21	Unaudited 2021-22	Budget 2022-23
GROSS TOTAL EXPENDITURES -- ALL FUNDS	64,916,195.88	41,435,698.13	26,777,145.00
Interfund Transfers (Source 100) - ALL FUNDS	25,122,088.53	0.00	0.00
Refinancing Expenditures (FUND 30)	442,867.00	715,064.12	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	39,351,240.35	40,720,634.01	26,777,145.00
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		3.48%	-34.24%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
General Fund	4,738,699.00	4,971,247.00	4,906,040.00
Referendum Debt Service Fund	0.00	1,814,271.00	6,572,777.00
Non-Referendum Debt Service Fund	140,998.00	147,093.00	10,000.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	3,000.00	3,000.00	3,000.00
TOTAL SCHOOL LEVY	4,882,697.00	6,935,611.00	11,491,817.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		42.04%	65.69%

