

# KIMBERLY AREA SCHOOL DISTRICT



## 2022 BUDGET HEARING & ANNUAL MEETING

**Monday, September 26, 2022**

6:30 PM - Budget Hearing

7:15 PM - Annual Meeting

KIMBERLY AREA SCHOOL DISTRICT  
Kimberly Administrative Building  
425 S. Washington Street  
Combined Locks, WI 54113

# Budget Hearing Agenda

1. 2021-2022 Year in Review – High Achieving/Low Spending
2. 2022-2023 Budget Development
3. What does the future hold?

Presented by:

Becky Hansen

Director of Business Services

# KIMBERLY AREA SCHOOL DISTRICT

## BUDGET MESSAGE

### THE YEAR IN REVIEW – 2021-2022



## Kimberly Area School District



PARKVIEW  
LEARNING  
CENTER



# KIMBERLY AREA SCHOOL DISTRICT

## BUDGET MESSAGE

YEAR IN REVIEW – 2021-2022

## STUDENT ACHIEVEMENT

- Kimberly High School provided over 742 AP tests in 2021-2022.
- The AP Classes along with dual credit courses taken through FVTC, CAPP courses, and CAPP Spanish taken saved students over \$1.2 million in 2021-2022.
- 143 KHS students were recognized by the Advance Placement Program
  - 49 of the students were recognized as an AP Scholar with Distinction, 31 as an AP Scholar with Honor and 63 as AP Scholars



# KIMBERLY AREA SCHOOL DISTRICT

## BUDGET MESSAGE

### YEAR IN REVIEW – 2021-2022

### STUDENT ACHIEVEMENT

- In 2022...
  - KHS Students earned over 320 credits or certifications in the child care field through FVTC. This saved the students almost \$52,000 in post-graduate costs.
  - 20 students completed the CAPP Education course for a total of 60 credits through UW – Oshkosh for a credit value of approximately \$25,000.



# KIMBERLY AREA SCHOOL DISTRICT

## BUDGET MESSAGE

### YEAR IN REVIEW – 2021-2022

### STUDENT ACHIEVEMENT

- In 2022...
  - There were 485 courses taken in a construction-related field at KHS. There were 103 students enrolled in the ACE Academy, including 13 seniors who graduated in Spring. Kimberly is now only 1 of 8 WI High Schools that offer ACE academy.
  - Building Construction 2 students completed updates at 6 buildings at Papermaker Stadium during the 2021-2022 School Year.



# KIMBERLY AREA SCHOOL DISTRICT

## BUDGET MESSAGE

### YEAR IN REVIEW – 2021-2022

### STUDENT ACHIEVEMENT

- In 2022...
  - Kimberly High School and the Heart of the Valley Chamber of Commerce successfully launched InCubatoredu, a program aimed at inspiring young entrepreneurs.
  - As part of our Capital Planning, the rooms were also renovated to give the students less of a classroom environment and more of a collaborative work environment.



# KIMBERLY AREA SCHOOL DISTRICT

## BUDGET MESSAGE

### YEAR IN REVIEW – 2021-2022

### STUDENT ACHIEVEMENT

- In 2022...

- A total of 19 KHS students earned 34 scholastic Art Awards
- 8 KHS students were selected to participate in the Congressional Art Competition Artistic Discovery Contest.
- 59 Students earned at least 1 certification in Microsoft Word, Excel, Powerpoint or Outlook and most earned 2 or more. A total of 133 Microsoft Office Specialist certifications were earned during the 2021-2022 School Year.
- JR Gerrits Middle School held their Annual Microsoft Girls Who Code Event in partnership with Kimberly-Clark
- 8 KHS Students intending to pursue a career in education earned recognition at the first annual Kimberly Area School District Papermaker Promise Luncheon
- The Triumph Program, a partnership between Kimberly, Kaukauna, and Little Chute School Districts, celebrated 5 years of providing educational and on-site mental health services for students.



# KIMBERLY AREA SCHOOL DISTRICT

## BUDGET MESSAGE

YEAR IN REVIEW – 2021-2022

### 2021 ASSESSMENT RESULTS

- The Wisconsin Forward Exam given to grades 3-8 and 10 resumed in the Spring of 2021 after being cancelled in the Spring of 2020.
- While we did see a decrease in the number of students in the Proficient or Advanced Category, this was a statewide concern due to the pandemic.
- Kimberly exceeded state averages at every grade level and had the highest scores in the area in the majority of grade levels and subject areas.

# KIMBERLY AREA SCHOOL DISTRICT

## BUDGET MESSAGE

### YEAR IN REVIEW – 2021-2022

#### 2021 REPORT CARDS

- The District report card garnered an Exceeds Rating and the Highest Overall Score in the area.
- 6 of our 8 schools received a Significantly Exceeds Rating, which is the highest rating given.



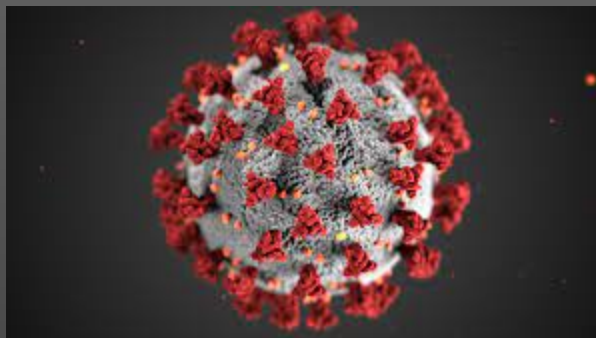
# KIMBERLY AREA SCHOOL DISTRICT

## BUDGET MESSAGE

### YEAR IN REVIEW – 2021-2022

#### IMPACT OF COVID-19

- The district is proud of the fact that with the proper mitigation efforts, it was again able to stay in person again for the entire 2021-2022 school year.
- This was not an easy task as we made it through having over 450 students out a day and over 70 staff members out a day to give our students the best education we could.
- Through this we were able to almost close the COVID losses that we saw in in 1 year. Our parents and community should be extremely proud of the district that they have entrusted with their children.

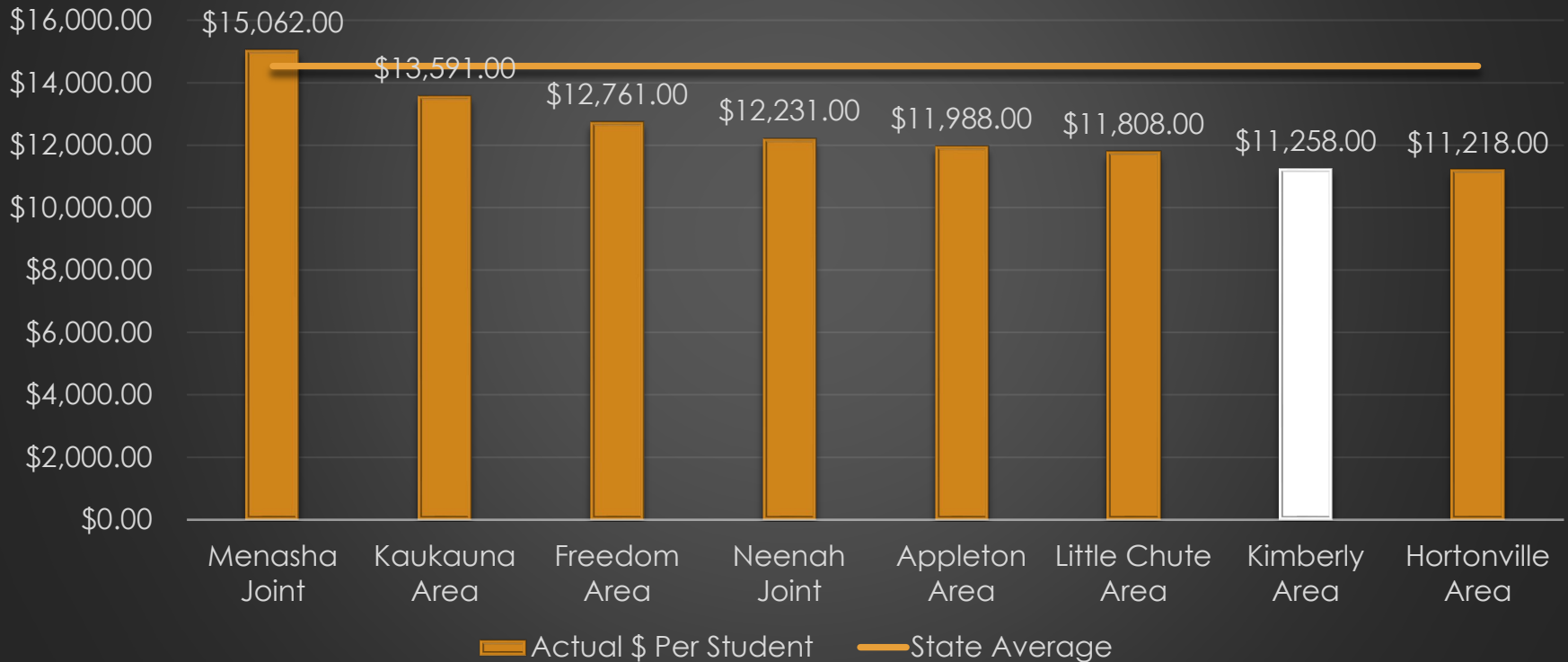


# KIMBERLY AREA SCHOOL DISTRICT

## BUDGET MESSAGE

### YEAR IN REVIEW – 2021-2022

#### 2021 Fund 10 Expenditures Per Student(Headcount)



# KIMBERLY AREA SCHOOL DISTRICT

## THE YEAR IN REVIEW – 2021-2022

### ADDITIONAL REVENUE:



The district received no additional revenue under the revenue limit in 2021-2022.

There was no increase in the categorical per pupil aid.

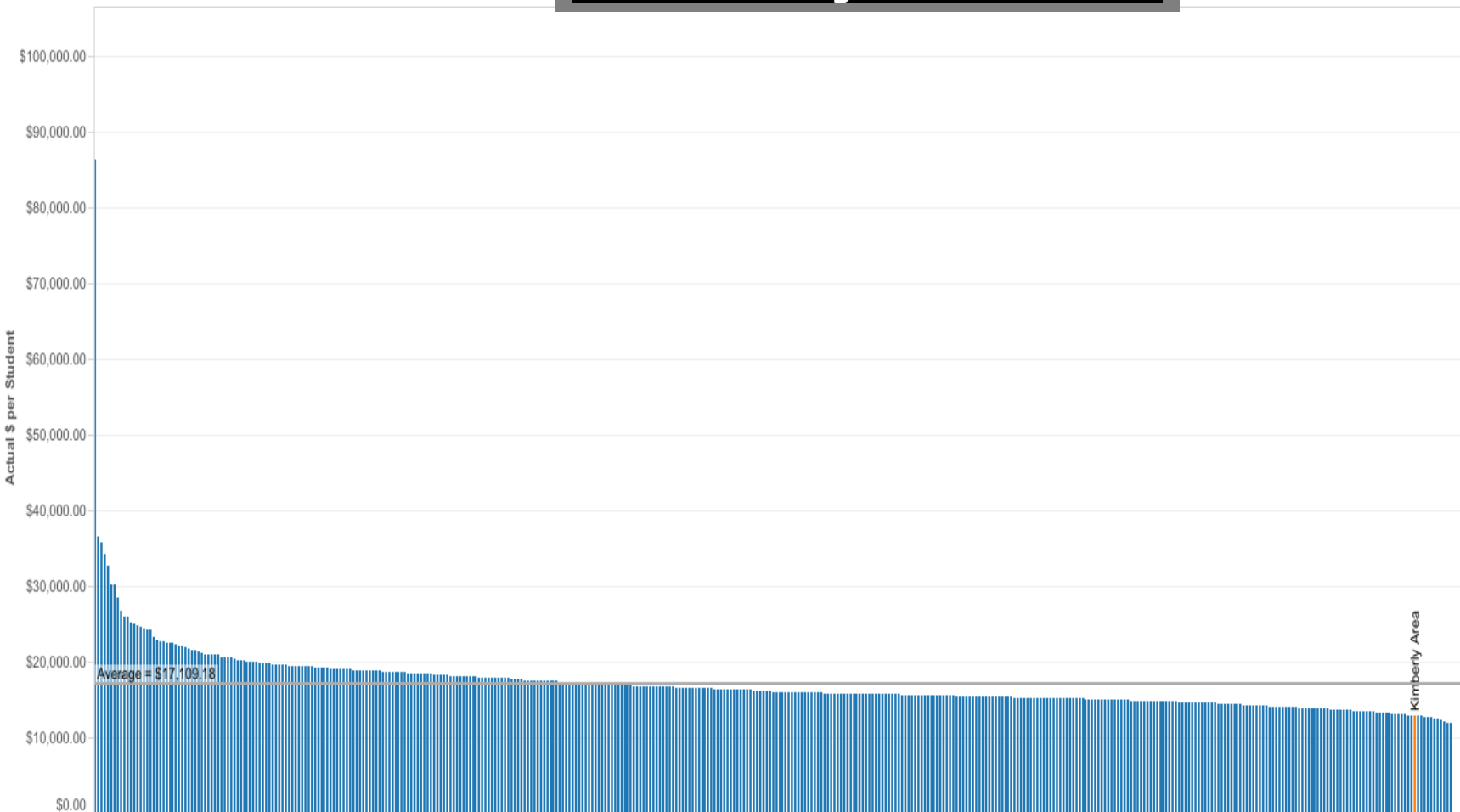
Federal ESSR Funds were used to supplement no additional revenue increases.

# KIMBERLY AREA SCHOOL DISTRICT

## BUDGET MESSAGE

### YEAR IN REVIEW – 2021-2022

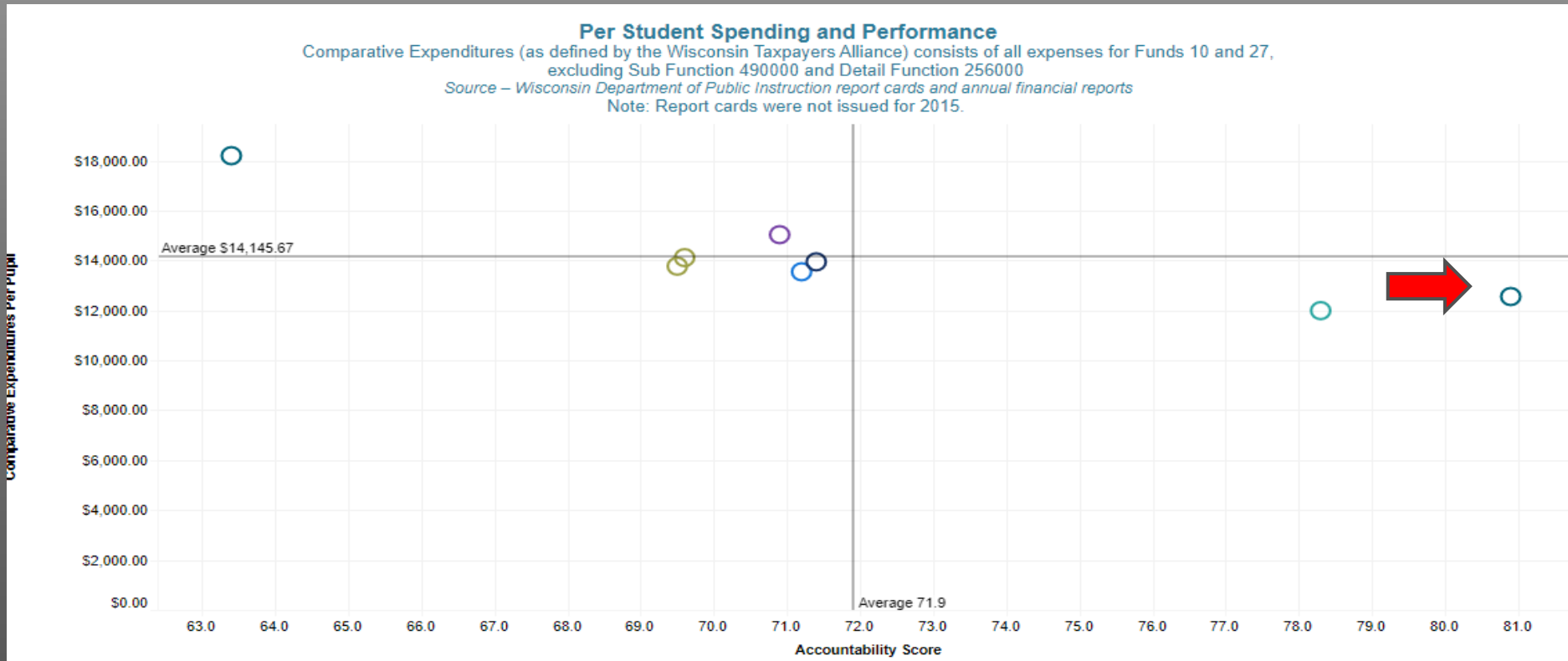
#### Overall Ranking Revenue - 2021



# KIMBERLY AREA SCHOOL DISTRICT

## BUDGET MESSAGE

### THE YEAR IN REVIEW – 2021-2022



This graph shows Per student Spending and Performance for the school districts in the Fox Valley Area in 2021. The red arrow points to Kimberly. **The Kimberly Area School District is a high achieving, low spending district.**

# IMPORTANCE OF FUND BALANCE

- Fund Balance is the cash reserve that is available to the district at the end of the fiscal year to be used as a contingency fund.
- School districts need to maintain adequate financial cash reserves in order to demonstrate a strong fiscal position, solid financial planning, and sound fiscal management.
- Cash reserves must be adequate to protect the short-term and long-term educational opportunities for our children against some type of financial disruption.
- Insufficient cash reserves will result in the district borrowing more to meet our cash flow needs, which will result in an additional interest expense for taxpayers and fewer taxpayer dollars available for educational programming.



# KIMBERLY AREA SCHOOL DISTRICT

## YEAR IN REVIEW – 2021-2022

### FUND BALANCE

The District's fund balance increased by \$283,566 in 2021-2022 to \$10.4 million or 16.9% of Budgeted 2022-2023 Expenses.

- It is important to spend what we have budgeted as we are a highly aided district and any aid that we do not receive will cause an increase in taxes.

\$1,886,532 of the District's Fund Balance will be assigned to future expenditures

- Unspent School Budgets can be carried over into the future to encourage better spending
- Employees did not spend all the money in their Health Care Reimbursement Accounts – 1 year more to spend this down
- Our self funded dental insurance has been running very well and the fund balance is reflected in the assigned amount. (This balance is being held to assist with any shortfalls if we move to self funded health)
- The Remainder is used for Working Capital Needs(reduce the need for short term borrowing)

QUESTIONS ON 2021-2022  
YEAR IN REVIEW?

# KIMBERLY AREA SCHOOL DISTRICT 2022-2023 BUDGET DEVELOPMENT



**KIMBERLY AREA  
SCHOOL DISTRICT**

## **PLAN FOR EXCELLENCE 2018-2023**



### **OUR VISION:**

**Students will grow as problem solvers to reach their potential in academics, arts and co-curriculars.**

# KIMBERLY AREA SCHOOL DISTRICT

## 2022-2023 BUDGET DEVELOPMENT

The Plan for Excellence was updated in 2018 and is the guide for our work during these 5 years. It outlines our vision, values and goals for student achievement. It is our promise to the community about what children who attend our schools can expect when they come here.

The Plan for Excellence is used in all areas of Kimberly Area School District work and will therefore be the key driver for budget decision making and planning in the future.

Work has begun for the updated Plan for Excellence to be launched in 2023.

**OUR VALUES**

We expect our students, staff and citizens to display:

- Respect** by being courteous, sensitive and civil to other people, property and the environment.
- Honesty** by demonstrating a commitment to the truth in our principles, intentions and actions. Honesty builds and maintains trusting relationships. Honesty requires courage and integrity.
- Responsibility** by fulfilling obligations to ourselves, our family, our community and the environment. We will be held accountable for the choices we make and for the tasks we have accepted or have been assigned.
- Kindness** by being gentle, compassionate, empathetic, friendly and caring toward ourselves and others.

**KIMBERLY AREA SCHOOL DISTRICT**

**PLAN FOR EXCELLENCE 2018-2023**

- DEVELOPING PROBLEM SOLVERS**  
Our students excel by collaborating, thinking creatively, persisting through rigorous challenges and innovating. Dedicated educators work together to ensure our students get what they need when they need it to develop them as problem solvers.
- RAISING ACHIEVEMENT**  
Our broad and rigorous education program is supported by highly-qualified educators who meet our students' ever-evolving needs by implementing current research-based best practices.
- PREPARING STUDENTS FOR COLLEGE, CAREER AND LIFE**  
Through a K-12 approach to career exploration, students leave the District knowing their strengths, interests, and career opportunities, and graduate with a plan to guide their unique next steps in learning and life.
- PROMOTING SOCIAL AND EMOTIONAL WELL-BEING**  
In collaboration with parents and community providers, we invest in the physical, social and emotional health of our students with the goal of creating a learning environment where students feel comfortable taking risks while surrounded by trusted adults.

# Revenue Limit

State statute limits the amount of revenue that a school board may acquire via the local property tax levy and state equalization aid. On average state wide, the state funds about 66% of school district budgets while local property tax funds about 34%.

## Factors that impact the revenue limit:

- Student Enrollment
- Per Student spending in prior years
- Additional funding allocated by the state

# Equalized Aid

The primary way the state supports schools is via equalized aid. The state aid formula ranks the wealth of a school district community based on their property wealth per student. “Wealthier” districts receive less aid and “Poorer” districts receive more aid.

## Factors that impact equalized aid:

- Student Enrollment
- Local equalized value (property value)
- Local Spending

# Revenue Limit 2022-2023

- There was no additional increase in spending per pupil authorized by the legislature for the 2021-2022 or 2022-2023 school year.
- There is additional Equalized Aid allocated by the state.
- This additional aid does not allow the district to spend any more money per student.
- It only allows the tax levy to be lower than it would be without.
- A reduction in the tax levy is good for taxpayers.

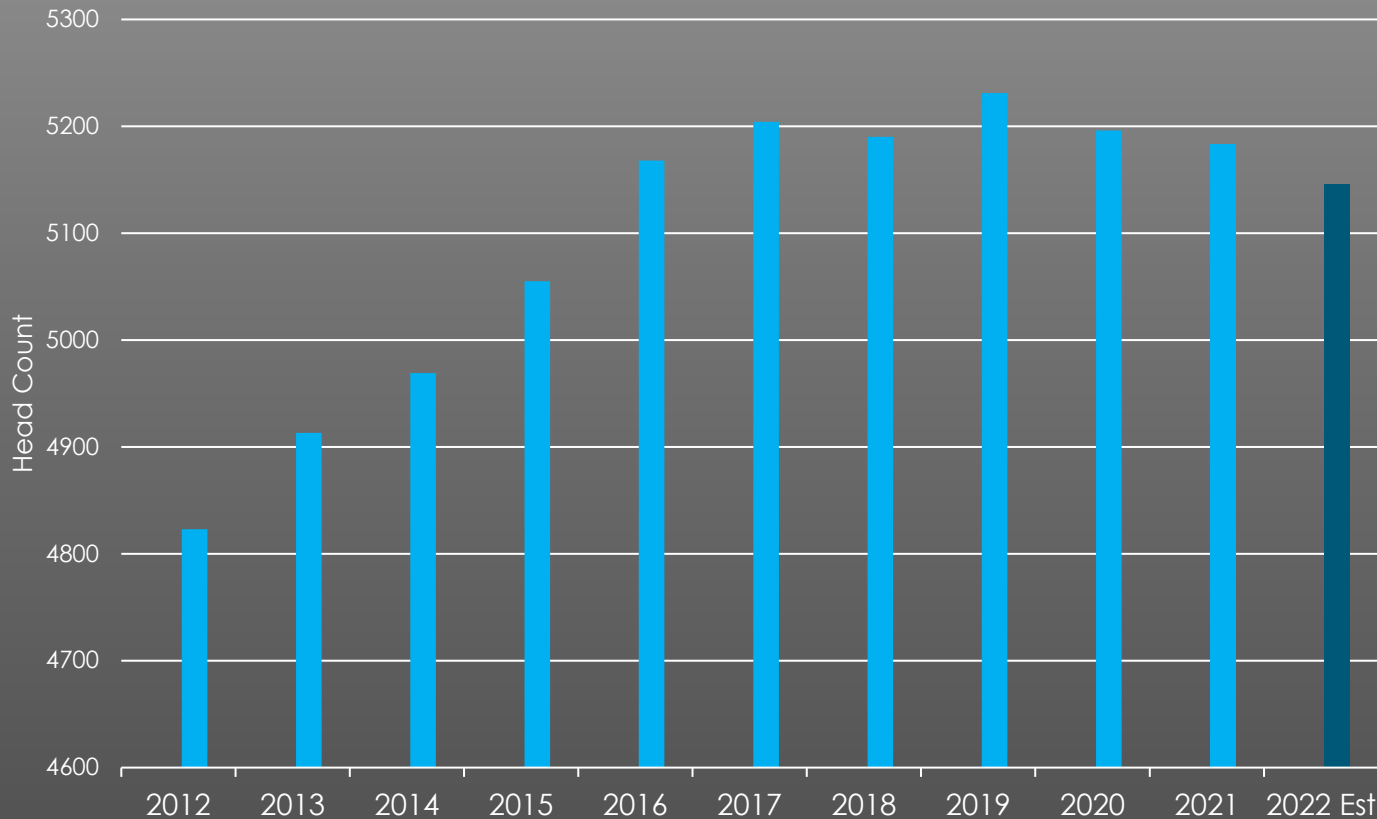
The Revenue Limit is a combination of equalized aid and property tax. As one value goes up the other will go down.





# Building the 2022-2023 Budget – Enrollment

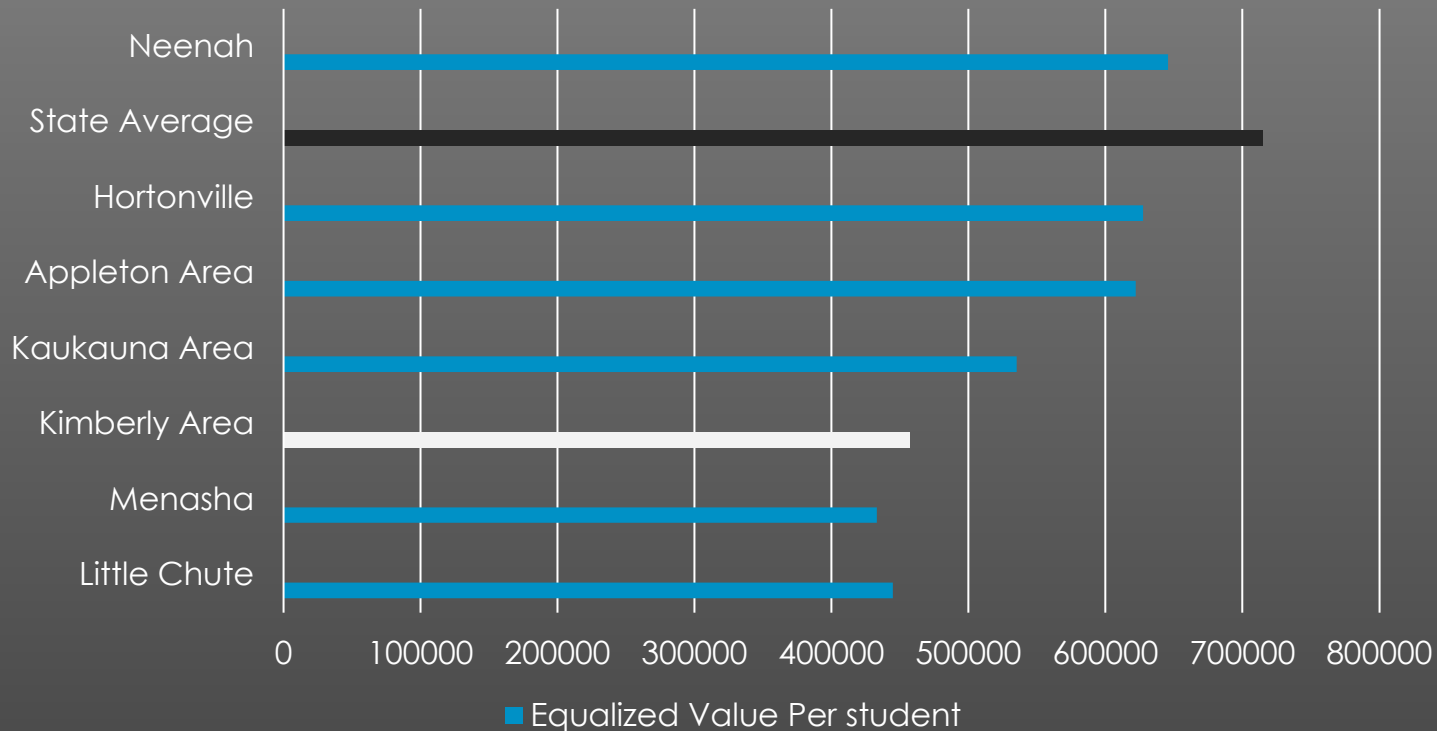
The district is estimating enrollment to decrease 59 resident students for 2022-2023.



# Building the 2022-2023 Budget – Equalized Value

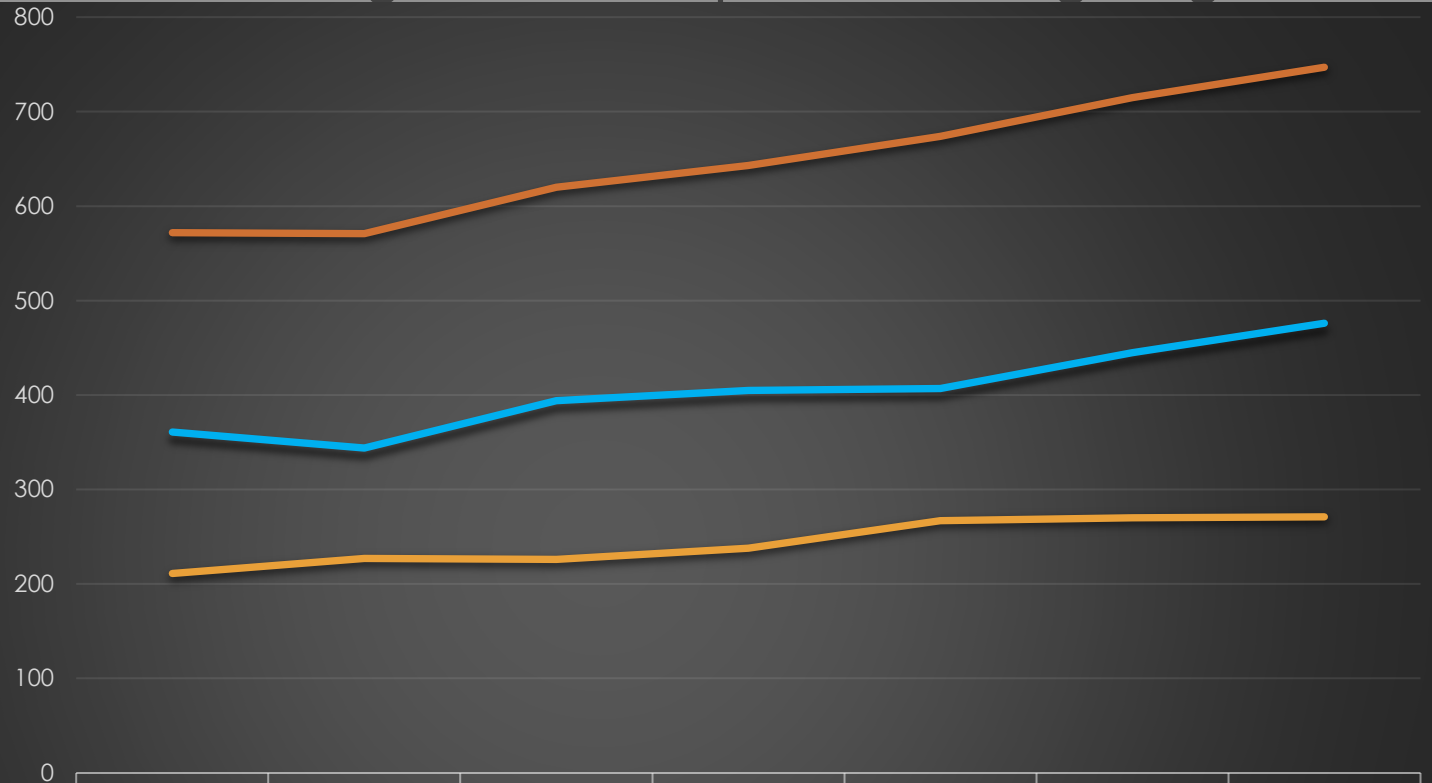
The state aid formula ranks the wealth of a school district community based on their property wealth per student.

Kimberly's equalized value per student was \$456,927 used for the 2021-2022 Aid Calculation. The state average was \$715,267 in 2021-2022. Higher value("Wealthier District") = Less Aid & Lower Value("Poorer District") = More Aid



# Building the 2022-2023 Budget – Open Enrollment

The district is estimating an increase in the open enrollment count based on adding additional spots at the higher grade levels.

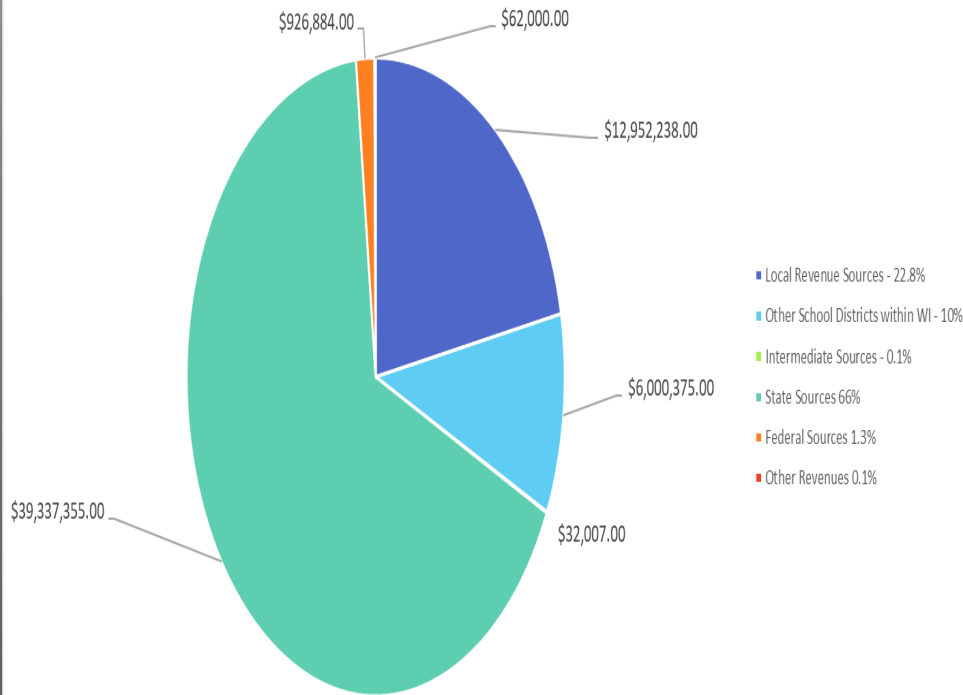


	2016	2017	2018	2019	2020	2021	2022 Est.
Transfers In	572	571	620	643	674	715	747
Transfers Out	211	227	226	238	267	270	271
Net Transfer	361	344	394	405	407	445	476

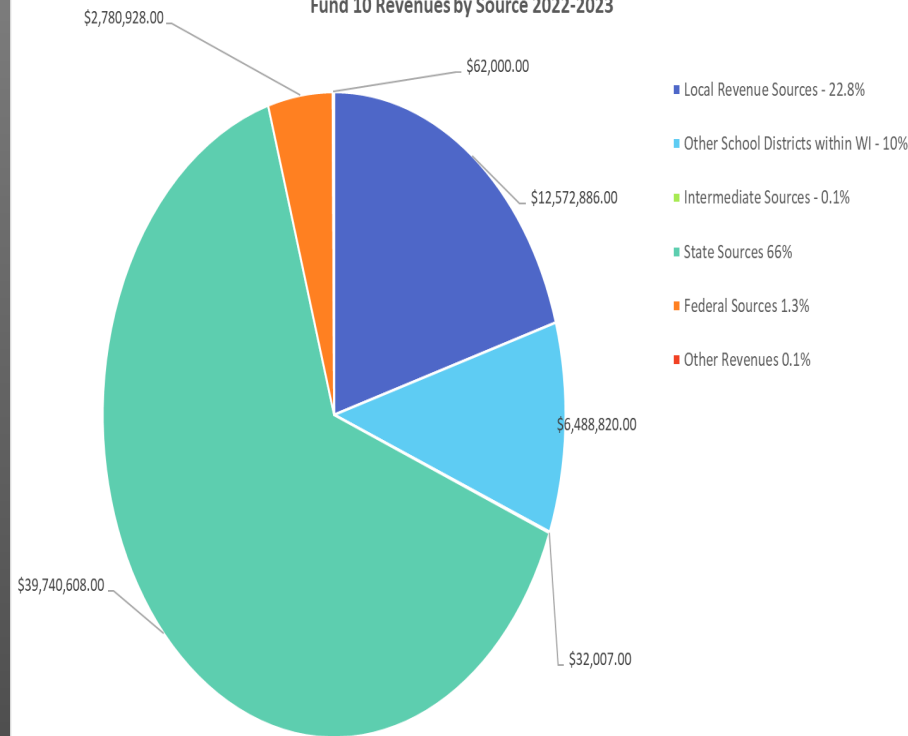
Transfers In   Transfers Out   Net Transfer

# Building the 2022-2023 Budget – Fund 10 Major Revenues

Fund 10 Revenues by Source 2021-2022



Fund 10 Revenues by Source 2022-2023



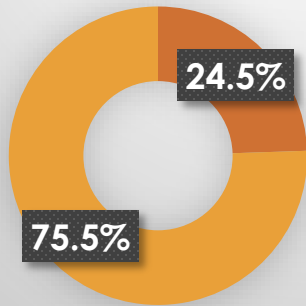
# Building the 2022-2023 Budget

## 2021-2024 Federal ESSR Funds

- One of the main reasons that we received no additional authority to increase funds at the state level, is that we will be allocated Federal ESSR Funds due to COVID-19.
- A large portion of these funds have very specific direction in how they can be spent.
- These are 1x funds. Our costs are increasing which include giving salary increases and insurance rate increases. When we use 1x funds to pay for these increases, it creates a financial cliff for us when the funds run out.

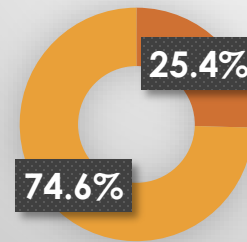
# Building the 2022-2023 Budget – Revenue Limit (State Aid and Fund 10 Property Tax)

## 2021-2022 State Aid and Property Taxes



- CURRENT YEAR PROPERTY TAX
- EQUALIZATION AID

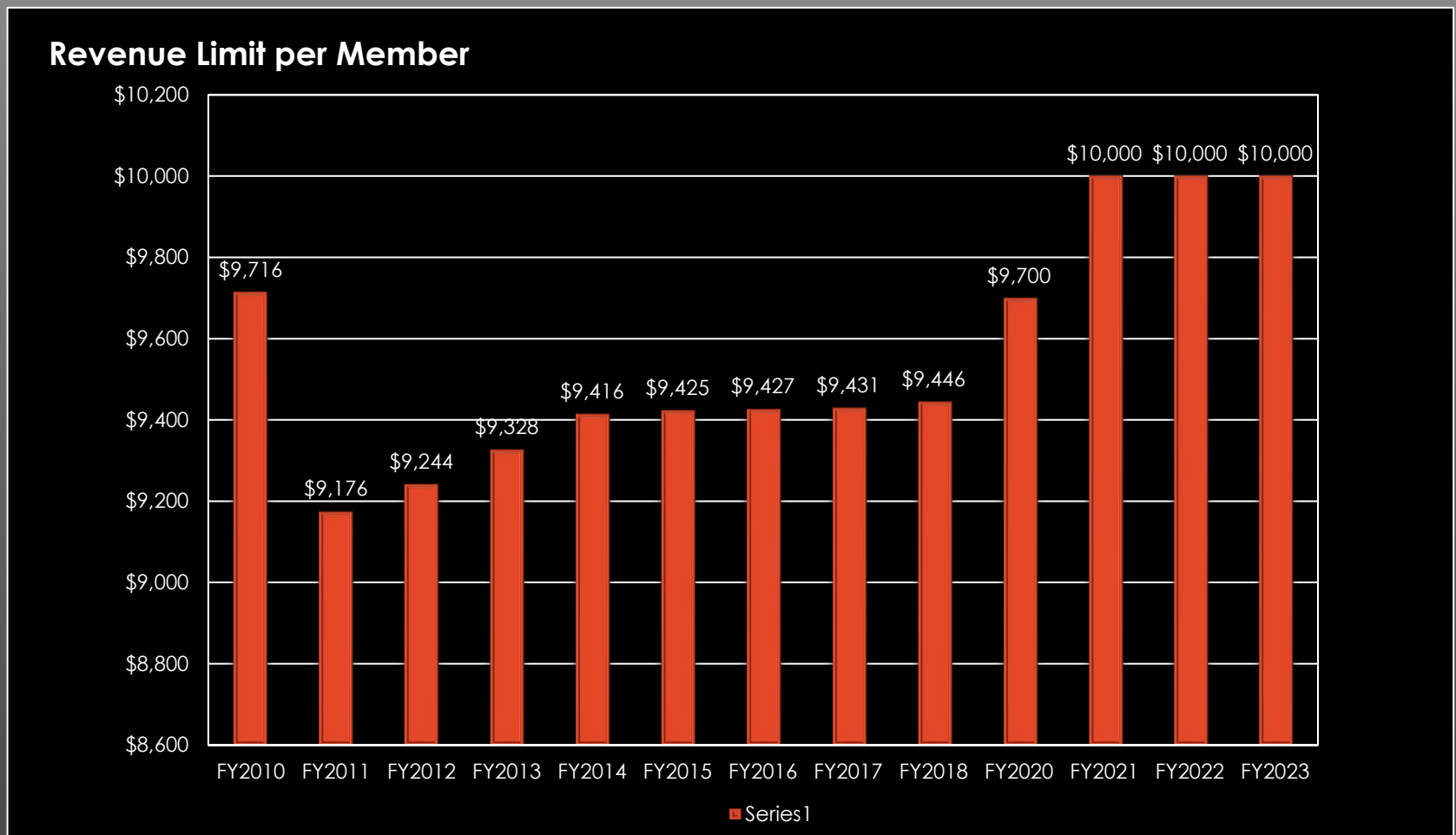
## 2022-2023 Projected State Aid and Property Taxes



- CURRENT YEAR PROPERTY TAX
- EQUALIZATION AID

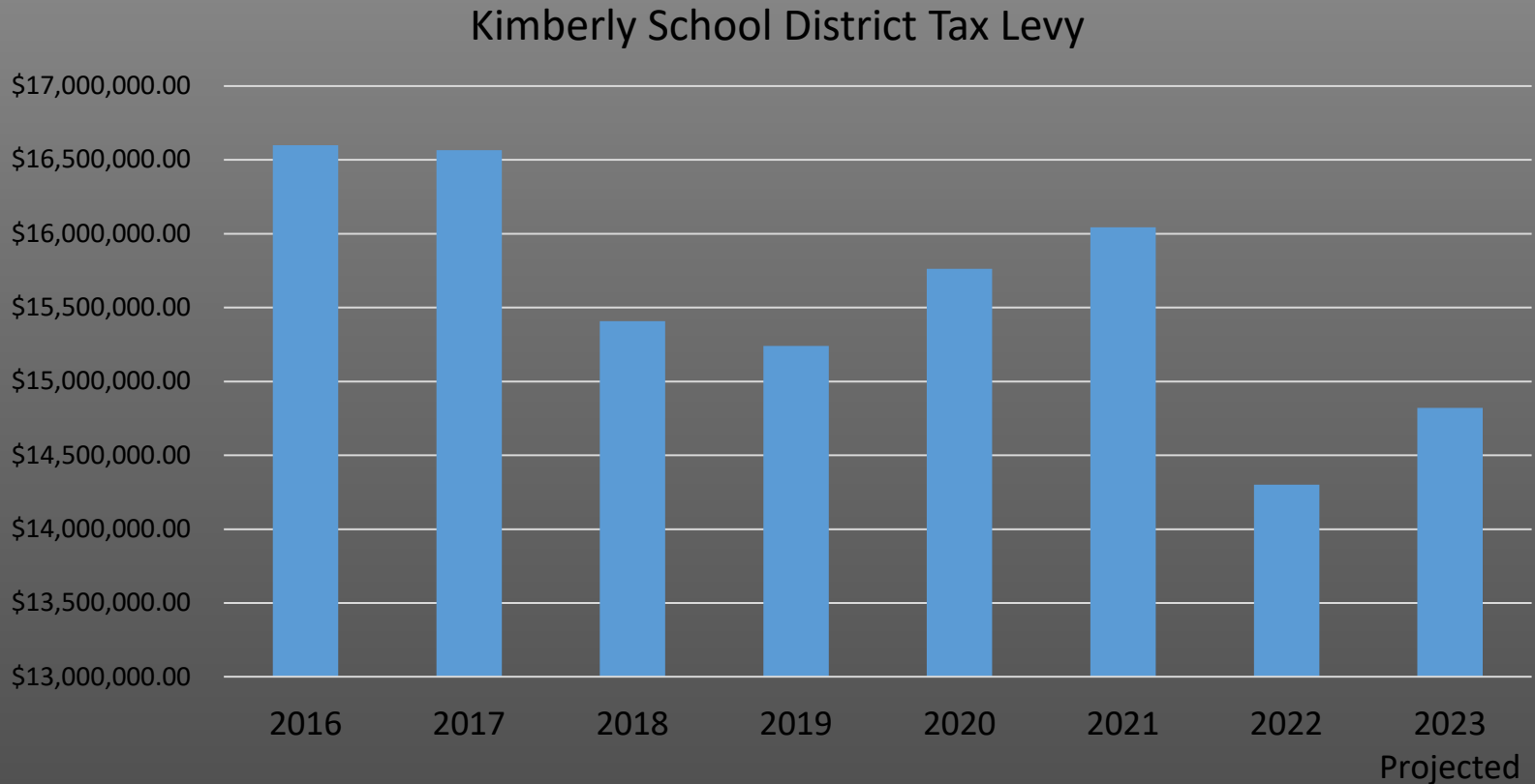
# Building the 2022-2023 Budget – Revenue Limit

Our Revenue Limit per pupil will remain the same for 2022-2023. There is no approved increase in revenue limit funding.



# Building the 2022-2023 Budget

*Due to a decrease in state aid, the tax levy is projected to increase.*





# Building the 2022-2023 Budget

## *Proposed Tax Levy Projected to Increase*

	Actual	Budget	DOLLAR	PERCENT
<u>TAX LEVY</u>	<u>2021-2022</u>	<u>2022-2023*</u>	<u>CHANGE</u>	<u>CHANGE</u>
GENERAL FUND - Kimberly Public Schools	\$11,094,104	\$11,619,321	\$525,217	4.73%
GENERAL FUND - Private Schools	\$568,065	\$568,065	\$0	0.00%
DEBT SERVICE	\$2,637,755	\$2,634,222	-\$3,533	-0.13%
COMMUNITY SERVICE	\$0	\$0	\$0	0.00%
<b>TOTAL</b>	<b>\$14,299,924</b>	<b>\$14,821,608</b>	<b>\$521,684</b>	<b>3.65%</b>

- Due to a decrease in aid from the state, the tax levy is anticipated to increase by \$525,217 or 4.73%.
- The private school levy is anticipated to remain the same based on no additional students being subsidized. If additional students are given vouchers the portion of the Kimberly School District Levy for private schools will go up.
- All variables are not known yet.
- Still need to determine enrollment including number of voucher students, equalized values and equalized aid dollars before setting the final levy.
- The state does not provide us with these numbers until October 15<sup>th</sup>.
- We are already 4 months into our budget year.

# BUILDING THE 2022-2023 BUDGET

## TAX RATE PER \$1,000 OF EQUALIZED ASSESSED VALUATION

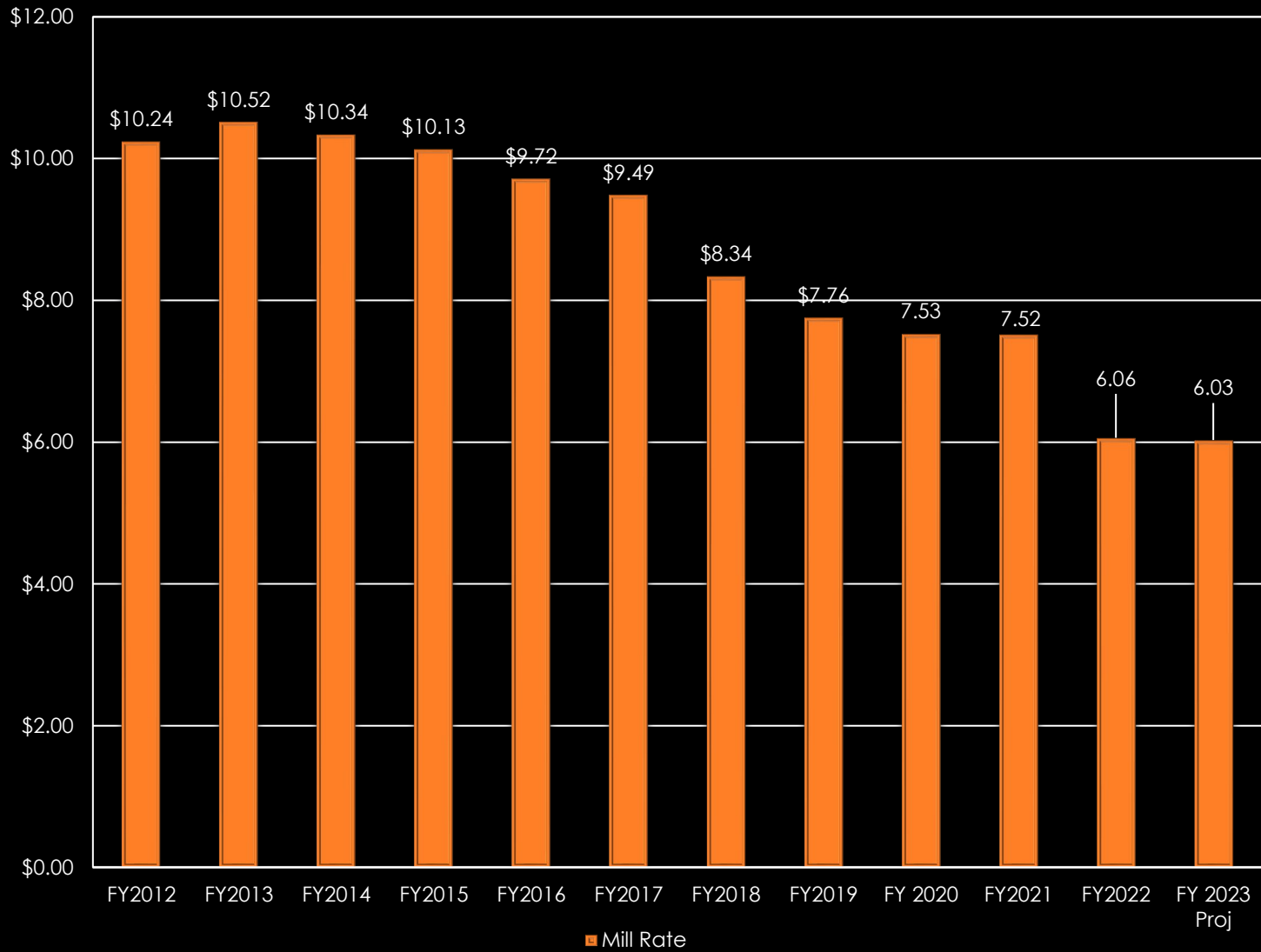
Estimating Property Values in the district to increase by 4%. Statewide average is higher, so anticipate this could be higher. Higher equalized value drives the tax rate for the district down.

The tax rate is expected to decrease by 3 cents. The tax rate is the portion of a property owner's taxes that they pay for the school district.

	<b>2021-2022 Actual</b>	<b>2022-2023 Budget*</b>	<b>Dollar Change</b>	<b>Percent Change</b>
<b>General Fund</b>	<b>\$4.94</b>	<b>\$4.96</b>	<b>\$0.02</b>	<b>0.40%</b>
<b>Debt Service Fund</b>	<b>\$1.12</b>	<b>\$1.07</b>	<b>(\$0.05)</b>	<b>(4.46%)</b>
<b>Community Service Fund</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>\$0.00</b>	<b>0.00%</b>
<b><i>Total Tax Rate</i></b>	<b><i>\$6.06</i></b>	<b><i>\$6.03</i></b>	<b><i>(\$0.03)</i></b>	<b><i>0.50%</i></b>

\* Tax rate is estimated. The actual rate can not be determined until property valuation is certified by the Department of Revenue in October.

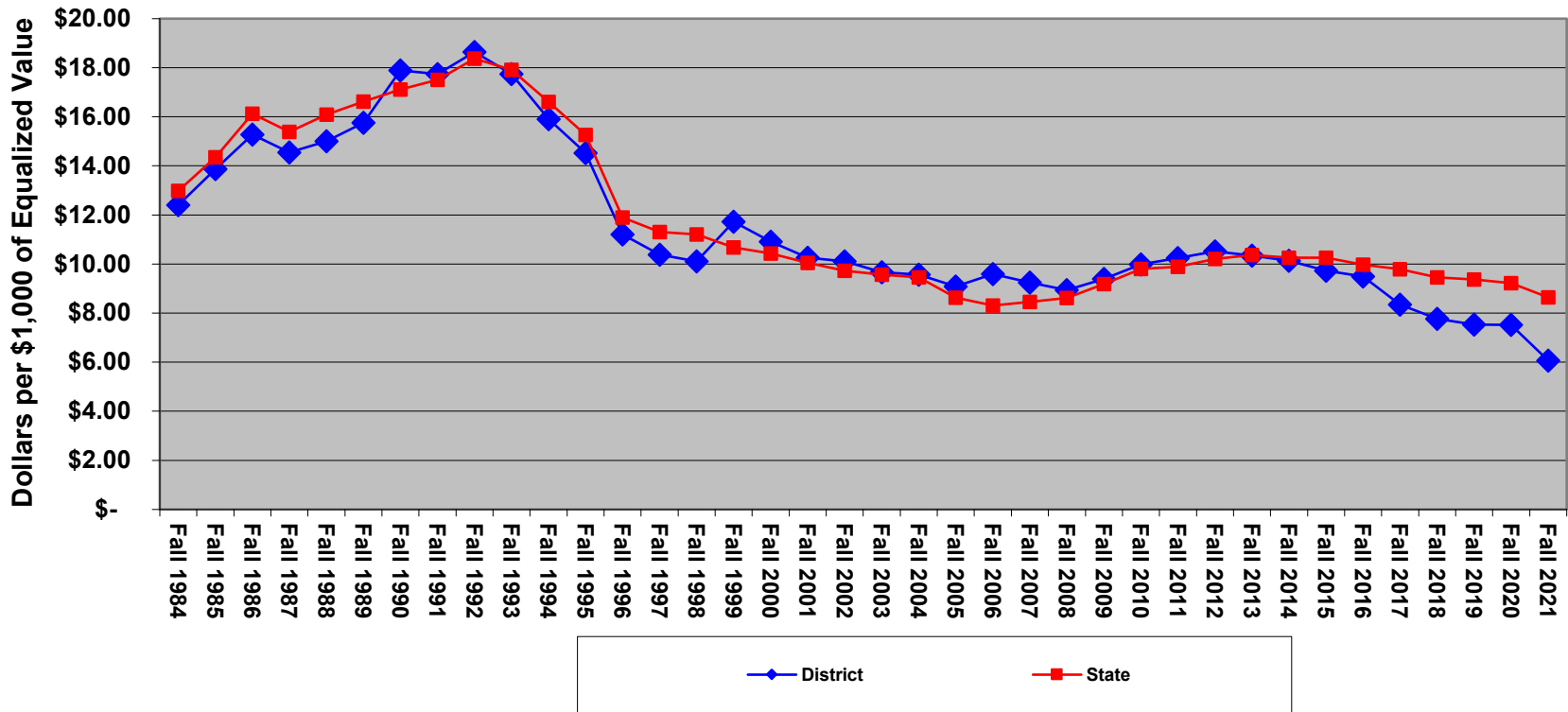
# Kimberly Area School District Tax Rate History (Tax Rate is per \$1000 of equalized value)



\* 2022-2023 Property Valuations and the corresponding Tax Rate are estimated. Actuals can not be determined until property valuation is certified by the Department of Revenue in October.

# Kimberly Area School District Tax Rate Compared to State Average

## Survey of Equalized Tax Rates



# **BUILDING THE 2022-2023 BUDGET TAX LEVY IS BASED ON ASSUMPTIONS AT THIS POINT**

- Revenue Limit
  - Enrollment estimated to decrease by 59 students. If more students, Revenue Cap and Tax Levy may increase.
  - If there is an increase in voucher students, the tax levy and tax rate could also increase.
- Property Valuation
  - Estimated 4.0% Increase. If higher, tax rate may decrease.
- Equalization (State) Aid
  - If less than projected, Tax Levy will increase.

**The above estimates will be finalized in  
October!**

# TAX LEVY IS BASED ON ASSUMPTIONS AT THIS POINT

The tax levy and rates can not be finalized until the 3<sup>rd</sup> Friday in September when enrollment numbers are finalized and approved by the State in October.

Tax rate increases are based on equalized (market) value. Equalized values will not be available until mid-October.

Municipalities are taxed based on assessed value not market value. The assessed value will vary between the 6 municipalities within the District's boundaries.

The tax rate is based on the gross school levy (tax). The property owner also needs to subtract out the "School Levy Credit" to determine the net school levy.

However, the school levy credit for each municipality is not determined until December.

# Building the 2022-2023 Budget

## Total Fund 10 Revenues & Expenses

<b>Total Fund Revenues</b>				
	Unaudited 2021-2022	Budgeted 2022-2023	\$ Change	% Change
Fund 10 Revenues	\$59,954,964	\$61,677,249	\$1,722,284	2.8%
<b>Total Fund Expenses</b>				
	Unaudited 2021-2022	Budgeted 2021-2022	\$ Change	% Change
Fund 10 Expenses	\$59,671,401	\$61,677,249	\$2,005,847	3.36%

There is no additional revenue under the revenue limit for 2022-2023. There is 1 time money allocated from the Federal Government due to COVID.

The 2022-2023 Budget is balanced. Revenues=Expenses

# Building the 2022-2023 Budget

## General Fund Major Expense Changes

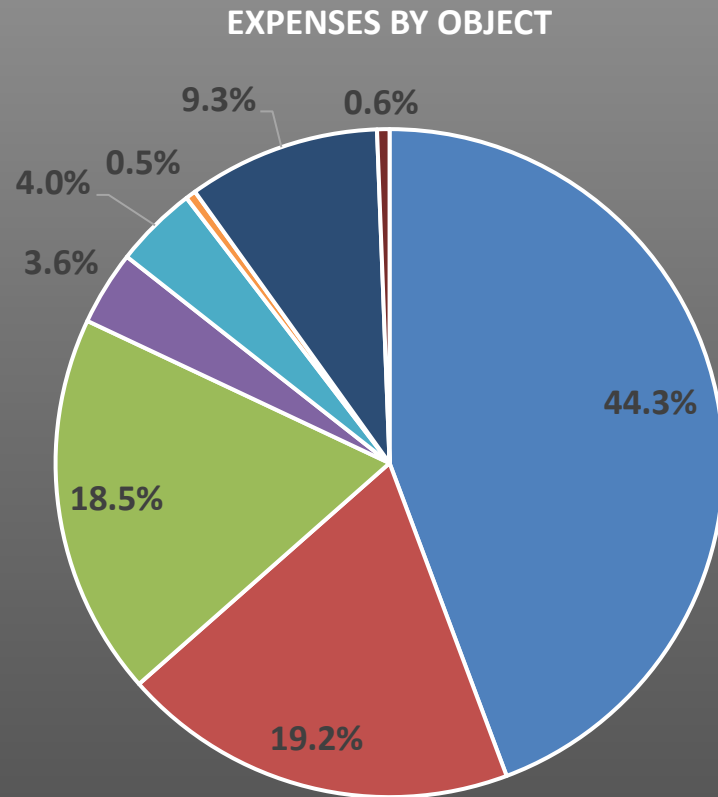
	Audited	Unaudited	Budget	Dollar	Percent
Expenditures by Object	2020-2021	2021-2022	2022-2023	Change	Change
100 Salaries	26,830,275.00	26,533,192.00	27,337,816.00	804,624.00	3%
200 Benefits	10,833,134.00	10,483,539.00	11,832,456.00	1,348,917.00	13%
300 Purchased Services <sup>1</sup>	10,825,375.00	11,171,783.00	11,409,335.00	237,552.00	2%
400 Non-Capital Objects <sup>2</sup>	2,142,977.00	2,184,112.00	2,199,233.00	15,121.00	1%
500 Capital Objects <sup>3</sup>	1,487,260.00	2,157,625.00	2,436,532.00	278,907.00	13%
600 Debt Retirement <sup>4</sup>	0.00	0.00	0.00	0.00	100%
700 Insurance & Judgments	316,771.00	290,909.00	314,000.00	23,091.00	8%
800 Interfund Transfers <sup>5</sup>	5,728,743.00	6,565,678.00	5,760,306.00	(805,372.00)	-12%
900 Miscellaneous	333,274.00	284,564.00	387,571.00	103,007.00	36%
<b>TOTAL EXPENDITURES</b>	<b>58,497,809.00</b>	<b>59,671,402.00</b>	<b>61,677,249.00</b>	<b>2,005,847.00</b>	<b>3.36%</b>

- Salaries and Benefits are anticipated to increase 5.5%. Salaries were approved to increase 4% and health insurance by 5.7%.
- Purchased Services are projected to increase 2%. This category includes open enrollment, utilities, bussing, cleaning services and maintenance services and capital needs.
- Non-Capital Objects remained pretty much the same.
- Capital Objects are projected to increase 13%. This is due to capital and technology purchases related to our 5- year plans.
- Risk Insurances will increase due to an increase in property insurance and liability insurance.
- Interfund transfers decreased by 12% due to not allocating money to move to Fund 46. The District moves money to Fund 46 each year based on any unspent funds.
- Miscellaneous fees increased significantly due to miscellaneous items coming back considering we are back to a normal year. Examples being registration fees for conferences, memberships for professional organizations, software license cost increases, etc.



# Building the 2022-2023 Budget

## *BREAKDOWN OF EXPENSES BY OBJECT*



- Salaries 44.3%
- Benefits 19.2%
- Purchased Services 18.5%
- Non-Capital Objects 3.6%
- Capital Objects 4%
- Insurance & Judgments 0.5%
- Interfund Transfers 9.3%
- Miscellaneous 0.6%

**Building the 2022-2023 Budget**  
***General Fund Major Expense Changes***  
***2022-2023 Staffing Costs***

Current Staffing Changes include:

- Increase of 2.68 Teachers at the Elementary level to address needs in Special Education, phonological intervention, and literacy as well as an assistant to the principal role for the 4k Center/Sunrise.
- Decrease of .5 Teachers at the Intermediate level which includes a .5 increase in special ed, but a 1.0 decrease in regular teaching positions.
- Decrease of 1.0 High School special ed teaching positions.
- Decrease of .5 District Wide Technology Coordinator
- District-wide increase of 57 Paraprofessional hours per week

# Building the 2022-2023 Budget

## *General Fund Major Expense Changes*

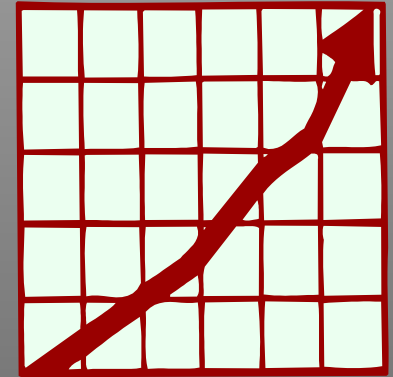
STAFFING including COVID19 Staffing

Net Staffing: Increase of 1.18 teaching Positions; Increase of 57 paraprofessional hours; Decrease of .5 district wide support positions

# BUILDING THE BUDGET 2022-2023

## Continued Health Insurance Cost Containment

- The Rising cost of health insurance continues to be a major concern!
- The district changed health care providers this year to achieve a 5.7% increase in our rates. This was lower than the previous provider and we are able to provide a larger network.
- We will continue to find ways to maximize the use of our Health and Wellness Center to help our employees and the district save money.
- The district is trying to find creative ways to keep our insurance costs lower, but each year as the premiums increase it is less that we are able to compensate in salaries.



# **Building the 2022-2023 Budget**

## **OTHER FUNDS**

**Special Project Funds** – Includes Fund 21 (Gifts and donations), and Fund 27(Special Education Funds)

**Debt Service Funds** – Includes Fund 38 and 39 which accounts for the principal and interest payments related to the district's energy efficiency debt and referendum debt

**Capital Projects Funds** – Includes Fund 41, 46, & 49 which account for financial resources involving district maintenance projects and construction of capital facilities

## **Building the 2021-2022 Budget**

### **OTHER FUNDS**

**Food Service Fund** – Fund 50 is used to record all revenues and expenditures related to our food service program.

**Employee Benefit Trust** – Fund 73 accounts for the district established trust that funds employee retirement benefits the District has been obligated to pay in the future.

# KIMBERLY AREA SCHOOL DISTRICT

## Fund 73 Post Retirement Benefit Trust



The district has continued to fund our Post Retirement Trust to the maximum amount allowable.

Funding the trust assures that we have enough dollars to pay out all Retirement benefits for eligible employees.

Our Post Retirement Benefit Trust has a few partners that help us invest and manage the trust. We are part of the CESA 6 OPEB Trust Consortium of School Districts. Our Investment Advisor is PMA Financial Group and our Custodian and Trustee is BMO Financial.

The return on investments within the OPEB Trust has been 3.92% since PMA took over the account 4 years ago.



# KIMBERLY AREA SCHOOL DISTRICT

## Post Retirement Benefit Trust Performance

Beginning 2021-2022 Balance	\$ 17,129,665
District and Employee Contributions	\$ 606,906
Interest Income, Unrealized & Realized Gains	-\$ 2,254,915
<u>Expenses and Benefit Payments</u> (\$66,872 were fees related to the management of the trust)	<u>-\$ 895,872</u>
Ending 2021-2022 Balance	\$ 14,585,784



## Community Service Fund (Fund 80)

- Used to account for Community Activities that are not directly related to School Educational Programs
- Smallest District Fund in terms of Budget
- Has a separate Tax Levy if needed.
- The revenue in Fund 80 for 2022-2023 will be Outagamie Cty. sales tax to be shared with schools.



<u>COMMUNITY SERVICE</u>	<u>Unaudited 2021-2022</u>	<u>Budget 2022-2023</u>	<u>Dollar Change</u>
<b>Revenue</b>			
Tax Levy	\$		
Outagamie Cty Sales Tax	\$ 59,245	\$ 58,000	\$ 804
<u>Fees and Other Sources</u>	<u>\$ 1,579</u>	<u>\$ 2,000</u>	<u>(\$ 421)</u>
<b>Total</b>	<b>\$ 60,824</b>	<b>\$ 60,000</b>	<b>( \$ 824)</b>



# COMMUNITY SERVICE FUND

## EXPENDITURES

The District maintains a Community Fitness Center that is open to all community members 6 days a week throughout the year

\$15,700 has been set aside to pay Fitness Center Supervisors, \$8,000 for equipment maintenance and replacement.

All District Facilities (i.e. Gyms, auditoriums, commons, classrooms) are open to the Public

Over 10,000 separate events are scheduled in a normal year.

A portion of an employee's salary and benefits (\$29,600) are paid out of fund 80 to schedule and coordinate these events.



# COMMUNITY SERVICE FUND

## EXPENDITURES

The District provides several Community Outreach Programs such as Community Connections and Little Free Libraries as well as community marketing and communication.

A portion of the employees' salary and benefits (\$6,600) has been set aside in the Community Service Fund to coordinate these programs.

\$3,100 has been set aside for Supplies for these Programs.

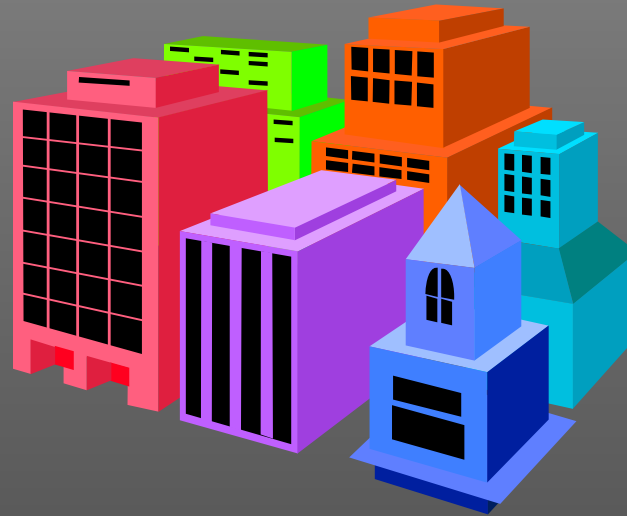


**TOTAL BUDGETED COMMUNITY SERVICE FUND EXPENDITURES - \$60,000**

# BUILDING THE BUDGET 2022-2023

*WHAT'S NEW IN 2022-2023?*

## FACILITY IMPROVEMENTS



# BUILDING THE BUDGET 2022-2023

- The District completed the energy efficiency projects approved by the board using the Act 32 Energy Efficiency Revenue Limit Exemption in the summer of 2018.
- We spent \$3.9 million on projects throughout the district.
- The debt for these dollars is part of our debt service levy.
- Completed projects included:
  - Westside and Janssen Window replacements
  - Roofing upgrades at Mapleview and Janssen
  - Building Automation upgrades
  - Westside Exterior Door Replacement
  - LED Lighting Upgrades throughout the district
  - Water Conservation Toilets at KHS
  - PVC Solar Panels at KHS

# ENERGY EFFICIENCY UPGRADES

**REALIZED ANNUAL UTILITY SAVINGS FROM THE VARIOUS PROJECTS ARE AS FOLLOWS:**

Specific Energy Efficiency Measure or Products	Savings Reported for 2022	
	Utility Cost Savings	Non-Utility Cost Savings
Building Automation Upgrades	\$ 3,053	\$ 56,935
Exterior Door Replacements	\$ 28	\$ 2,864
LED Lighting Upgrades Janssen, Mapleview, Woodland, Stadium	\$ 45,070	\$ 37,396
Photovoltaic System Kimberly High School	\$ 8,635	\$ 47,730
Roofing Improvements Janssen & Mapleview	\$ 1,585	\$ 26,327
Water Conservation Kimberly High	\$ 4,672	\$ 4,091
Window Replacements Janssen & Westside	\$ 620	\$ 25,124
<b>Entire Energy Efficiency Project Totals</b>	<b>\$ 63,663</b>	<b>\$ 200,467</b>

\*\*Utility Cost Savings are reduced from the total tax levy amount for the debt payment.

# CAPITAL IMPROVEMENT PLAN

## *WHAT'S NEW IN 2022-2023?*

### *Improvements as part of our 10-year Capital Plan*

- The Board approved \$1,565,500 in building maintenance projects as part of our 10-year Capital Improvement Plan for 2022-2023.
- Many school districts have to go to referendum to ask the taxpayer for additional funding for major facility improvements. Our comprehensive 10- year Capital planning allows us to plan and budget for these items.

# CAPITAL IMPROVEMENT PLAN

*WHAT'S NEW IN 2022-2023?*

*Improvements as part of our 10-year Capital Plan*

JRG Tennis Courts





# CAPITAL IMPROVEMENT PLAN

*WHAT'S NEW IN 2022-2023?*

Papermaker Field Turf Replacement



# CAPITAL IMPROVEMENT PLAN

## *WHAT'S NEW IN 2022-2023?*

### JRG Parking Lot Replacement



# CAPITAL IMPROVEMENT PLAN

## *WHAT'S NEW IN 2022-2023?*

### JRG Art Room Reconstruction



# CAPITAL IMPROVEMENT PLAN

## *WHAT'S NEW IN 2022-2023?*

Review of 4k Center for Literacy Lease Extension and Building Options

- Lease with Holy Spirit ends in 2025



# CAPITAL IMPROVEMENT PLAN

## *WHAT'S NEW IN 2022-2023?*

Many Other Capital and Summer Improvements Including:

- Flooring Replacement and Abatement at Janssen
- Elementary Carpet Replacement at Westside
- Asphalt repairs in various areas of the district
- Roof Replacement at KHS
- New Electrical Service at Janssen & Westside
- New LED Lighting for JRG
- Tech Ed Addition to KHS – done by our Building Construction II classes

# BUILDING THE BUDGET 2022-2023

*WHAT'S NEW IN 2022-2023?*

## TECHNOLOGY IMPROVEMENTS



# Strategic Technology Infrastructure 2022-2023 Update

5<sup>th</sup> Grade 1:1

Laptop Refresh KHS,  
Mapleview, Woodland  
Elementary, Woodland  
Intermediate

Projector Lifecycle

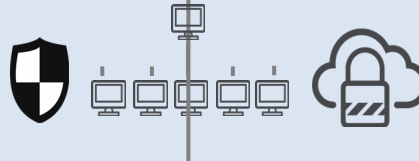
Paging Refresh

Network Refresh  
KHS  
Wireless Refresh  
JRG  
Network Cabling

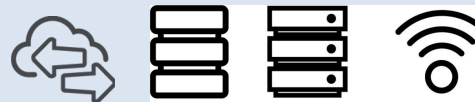
## Applications



## Services Platform



## Infrastructure, Security and Mobility



# 2022-2023 Budget

## Expenses

▶	Devices	\$497,070
▶	Classroom AV	\$5,000
	DR/Server/Storage	\$0
▶	Phone System/Paging	\$350,000
▶	Network Equipment	\$780,000

### 5<sup>th</sup> Grade 1:1

Laptop Refresh KHS,  
Mapleview, Woodland  
Elementary, Woodland  
Intermediate

### Projector Lifecycle

### Paging Refresh

Network Refresh  
KHS  
Wireless Refresh  
JRG  
Network Cabling

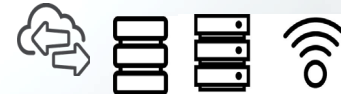
### Applications



### Platform



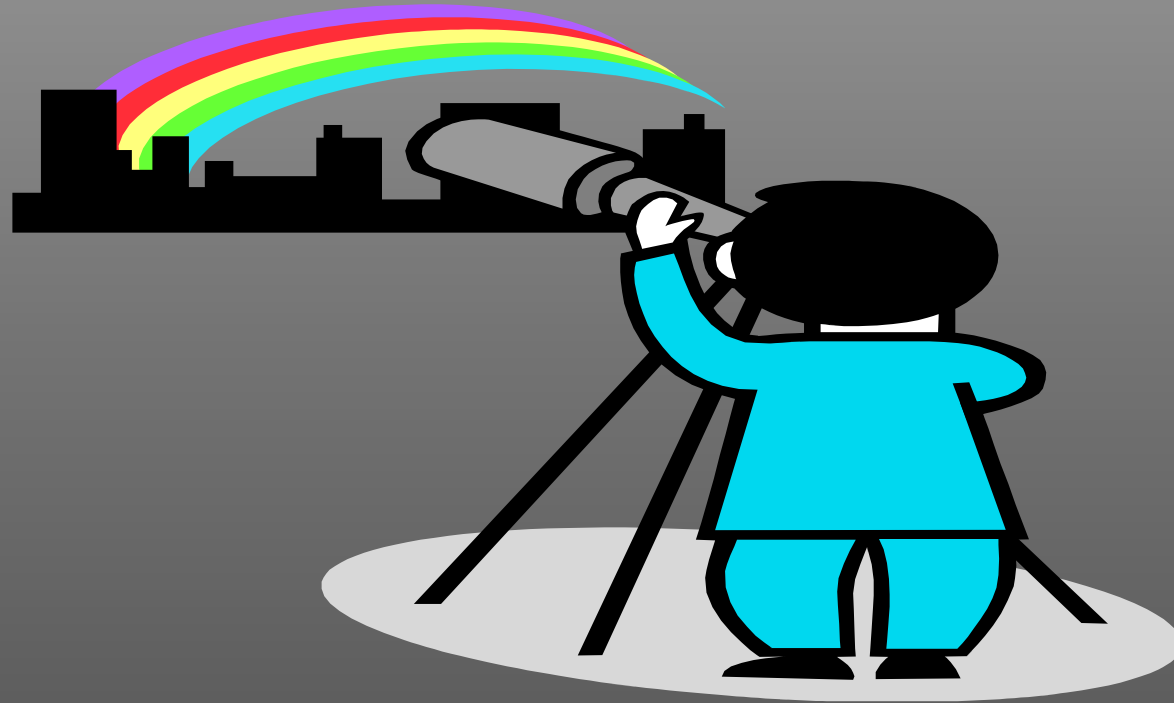
### Infrastructure, Mobility, Security





# KIMBERLY AREA SCHOOL DISTRICT

LOOKING TOWARDS THE FUTURE.....



# KIMBERLY AREA SCHOOL DISTRICT

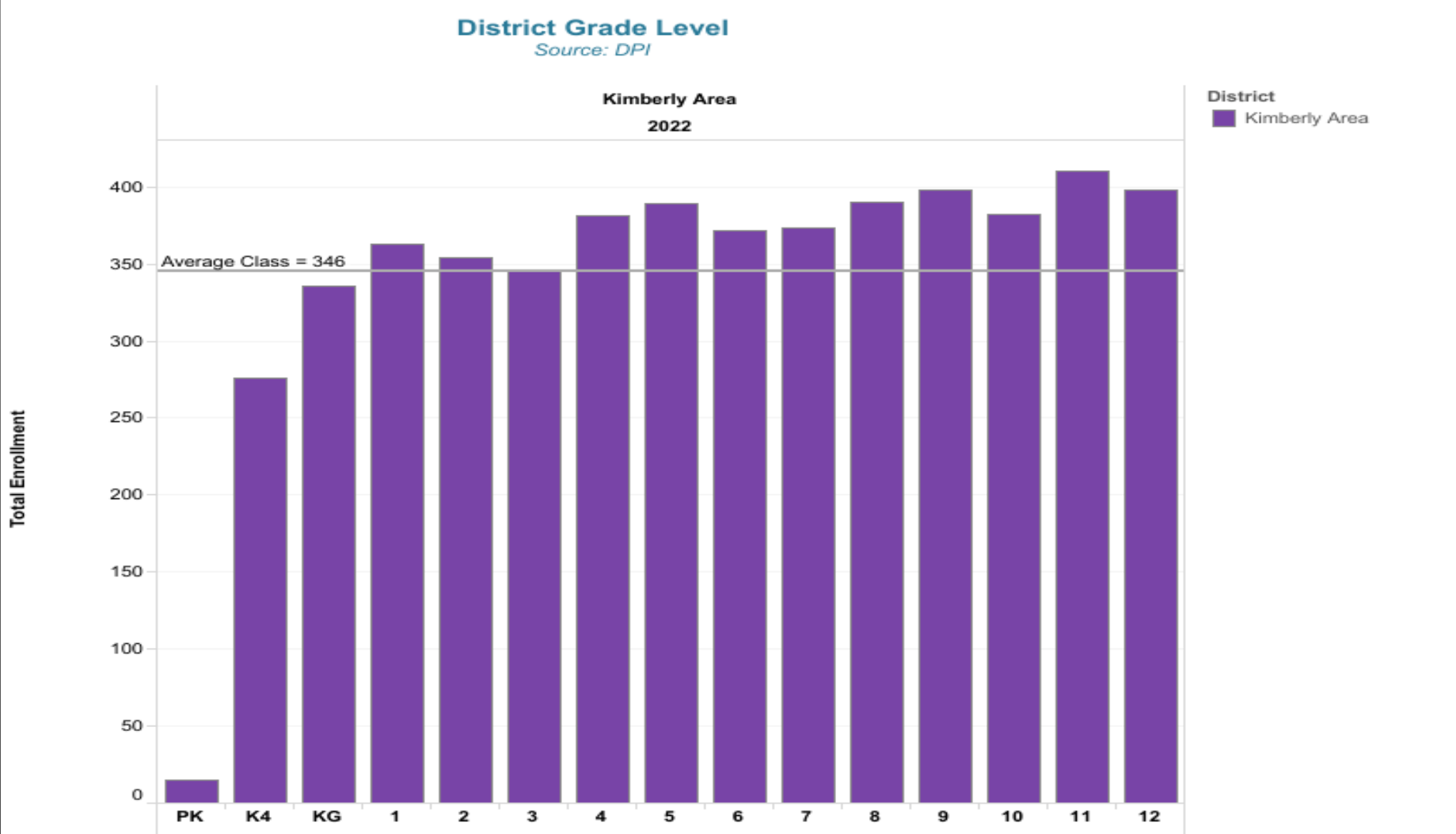
## LOOKING TOWARDS THE FUTURE.....

- At this time, there is NO additional money in the state budget under the revenue limit or through the per pupil aid amount for the 2022-2023 year.
- Federal ESSR money will be used to balance the budget.
- The Governor gave each school district in the state an additional \$91/student at the beginning of September. This is one time money that not does help us in the years to come. This money has not been added to the budget yet as presented today. But the proposal for the dollars will be part of the October Revised Budget approval.
- We are going to start the 2023-2024 school year 2 years behind in revenue due to being funded in with 1x funds. 4 years of revenue will somehow need to be replaced in 2 years or we will need to look at other ways to balance the budget.

# KIMBERLY AREA SCHOOL DISTRICT

LOOKING TOWARDS THE FUTURE.....

## Enrollment Growth



# KIMBERLY AREA SCHOOL DISTRICT

LOOKING TOWARDS THE FUTURE.....

## Enrollment Growth



The district still receives less revenue per student than the state average. Without additional revenue limit authority, we will continue to fall behind in spending.

Offset in past by the District's rapid enrollment growth.

As shown in the previous graph, enrollment is lower in the lower grade levels.

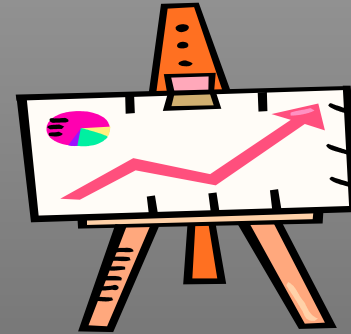
We need to continue to monitor this and plan accordingly in future budgets.



# KIMBERLY AREA SCHOOL DISTRICT

LOOKING TOWARDS THE FUTURE.....

## Health Insurance



This is the biggest financial burden on the district.

Currently our claims are 30% higher than our premiums.

A 10% increase in premiums is equal to \$825,000.

This equals a 3% increase in salaries district-wide.

It will become harder to increase salaries if we can't control our health insurance costs.

# KIMBERLY AREA SCHOOL DISTRICT

## LOOKING TOWARDS THE FUTURE.....

One item that continues to impact our tax levy are vouchers for private schools. In 2021-2022, \$119.1 million was provided for 14,020 students residing anywhere in the state outside Milwaukee and Racine and attending a private school.

The money for vouchers is reduced from the state aid the district receives and then passed on to the taxpayers of the district in which they reside.

In 2021-2022 \$0.24 cents of our \$6.06 tax rate was levied for private school vouchers.

# KIMBERLY AREA SCHOOL DISTRICT

## LOOKING TOWARDS THE FUTURE.....

As of June 30, 2022 Kimberly District taxpayers have paid \$1,831,997 in voucher costs over the last 6 years. While there is very little transparency, the majority of these costs are students that never attended Kimberly Public schools and therefore are additional costs to taxpayers.

<b>Tax Year</b>	<b>Tax Levy</b>	<b>Change</b>	<b>Vouchers</b>
2013	\$16,801,978		
2014	\$16,621,073	-\$180,905	
2015	\$16,598,295	-\$ 22,778	+\$117,811
2016	\$16,564,893	-\$ 33,402	+\$ 77,106
2017	\$15,407,171	-\$1,157,722	+\$ 118,764
2018	\$15,239,861	-\$167,310	+\$178,340
2019	\$15,761,576	+\$521,715	+\$264,578
2020	\$16,044,129	+\$282,553	+\$507,333
2021	\$14,299,924	-\$2,502,054	+\$568,065
<b>Total</b>		<b>-\$757,849</b>	<b>+\$1,831,997</b>

# KIMBERLY AREA SCHOOL DISTRICT

## LOOKING TOWARDS THE FUTURE.....

- The odds are stacked against us over the next few years.
- Funding freeze from the state for 2 years will mean the state needs to make up 4 years of revenue in 2.
- Restrictions on how Federal Dollars can be used.
- Projected Declining Enrollment.
- Increasing Health insurance rates.
- High inflation



**We will need to make some tough decisions  
and prioritize what is most important...**



# KIMBERLY AREA SCHOOL DISTRICT



2022 BUDGET HEARING

QUESTIONS?

# KIMBERLY AREA SCHOOL DISTRICT



## 2022 ANNUAL MEETING

Motion will be made to adopt a Tax Levy of \$14,821,608 as presented to you, the electorate.

This is a projected increase of \$521,684 from last year's levy.