

KIMBERLY AREA SCHOOL DISTRICT



2024 BUDGET HEARING & ANNUAL MEETING

Monday, September 23, 2024

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. 2023-2024 Year in Review – High Achieving/Low Spending
2. 2024-2025 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 – 2023-2024



**Kimberly Area
School District**



PARKVIEW
LEARNING
CENTER



KIMBERLY AREA SCHOOL DISTRICT

BUDGET MESSAGE

YEAR IN REVIEW – 2023-2024

STUDENT ACHIEVEMENT

- Kimberly High School provided over 710 AP tests in 2023-2024.
- The AP Classes along with dual credit courses taken through FVTC, CAPP courses, and CAPP Spanish have saved students over \$1.3 million in 2023-2024.
- 146 KHS students were recognized by the Advance Placement Program
 - 53 of the students were recognized as an AP Scholar with Distinction, 30 as an AP Scholar with Honor and 63 as AP Scholars



KIMBERLY AREA SCHOOL DISTRICT

BUDGET MESSAGE

YEAR IN REVIEW – 2023-2024

STUDENT ACHIEVEMENT

- In 2023...
 - There were 1,474 enrollments in the family and consumer science courses which includes the child care program through FVTC as well as our CAPP Education course that saves our students money in Post-graduate costs.
 - In addition, KHS had 43 students complete a Youth Apprenticeship experience in an FCS pathway.



KIMBERLY AREA SCHOOL DISTRICT

BUDGET MESSAGE

YEAR IN REVIEW – 2023-2024

STUDENT ACHIEVEMENT

- In the 2023-2024 school year at KHS there were...
 - 1503 enrollments in Technical Education courses
 - 506 enrollments in Business and Marketing Courses and
 - 247 enrollments in Computer Science Courses
- Building and Construction 2 classes finished their work to the expansion to the Technical Education Dept. at Kimberly High School.



KIMBERLY AREA SCHOOL DISTRICT

BUDGET MESSAGE

YEAR IN REVIEW – 2023-2024

- In 2024...
 - Kimberly High School and the Heart of the Valley Chamber of Commerce continued their success with the InCubator program, a program aimed at inspiring young entrepreneurs.
 - The InCubator program partners with many local businesses who volunteer their time to give insights into the nuts and bolts of starting a company and focusing on critical thinking, problem solving, and collaboration skills.



INCubator Business Partner & Prize Sponsor

- Abby Bank

Community Champion

- Nicci Sprangers, Heart of the Valley Chamber of Commerce

Student Business Team Mentors

- Dr. Rachel Elliot, Flow Family Chiropractic
- Sydney Hummel, Wellness 360
- Josh Russell, Joss Russell Studios
- Travis Schumann, Thrivent Financial
- Mamie Toppe, Kaukauna Coffee and Tea

Preliminary Pitch Judges

- Jackie DePeau, Kimberly High School Principal
- Nicci Sprangers, Heart of the Valley Chamber of Commerce
- Mason Sterr, Digital Fever Media

Board of Advisors (AKA – Sharks)

- Kimberly Stoeger, Nutritional Healing
- Lora Glasel, Recyclist Bicycle
- Susie Van Ekeren, Wisconsin Swim Academy

Classroom Coaches

- Lynn Ebben, Team Industries
- Ryan Kauth, The Business Scaling Blueprint
- Angela Skrobotanas, Community First Credit Union
- Kelli Clussman, Unison Credit Union
- Chris Burns, Digital Media Consultant
- John Hendrickson
- Josh Russell, Josh Russell Studios
- Malarie Griese, HOV Chamber of Commerce
- Mike Bendel, Amundsen Davis, LLC
- Cory Nackers, Ahlstrom
- Todd Brokl, Abby Bank
- Julia Olsen, Abby Bank
- Gary Vaughan, Guident Business Solutions, LLC
- Dan Brosman, UWQ, Small Business Development Center



KIMBERLY AREA SCHOOL DISTRICT

BUDGET MESSAGE

YEAR IN REVIEW – 2023-2024

STUDENT ACHIEVEMENT

- In 2023-2024...
 - A total of 9 KHS students earned 15 scholastic Art Awards, and 10 KHS Students were selected to feature their artwork at the Trout Museum of Art in Appleton.
 - For the 11th consecutive year, KASD was honored with the Best Communities for Music Education from the NAMM Foundation.
 - JR Gerrrits Middle School held their Annual Microsoft Girls Who Code Event in partnership with Kimberly-Clark.
 - 12 KHS Students intending to pursue a career in education earned recognition at senior awards night.
 - The Triumph Program, a partnership between Kimberly, Kaukauna, and Little Chute School Districts, celebrated 7 years of providing educational and on-site mental health services for students.

KIMBERLY AREA SCHOOL DISTRICT

BUDGET MESSAGE

YEAR IN REVIEW – 2023-2024

2023 ASSESSMENT RESULTS

- The Wisconsin Forward Exam was given to students in grades 3-8 and 10.
- Kimberly exceeded state averages at every grade level and had the highest scores in the area in both ELA and Math.

KIMBERLY AREA SCHOOL DISTRICT

BUDGET MESSAGE

YEAR IN REVIEW – 2023-2024

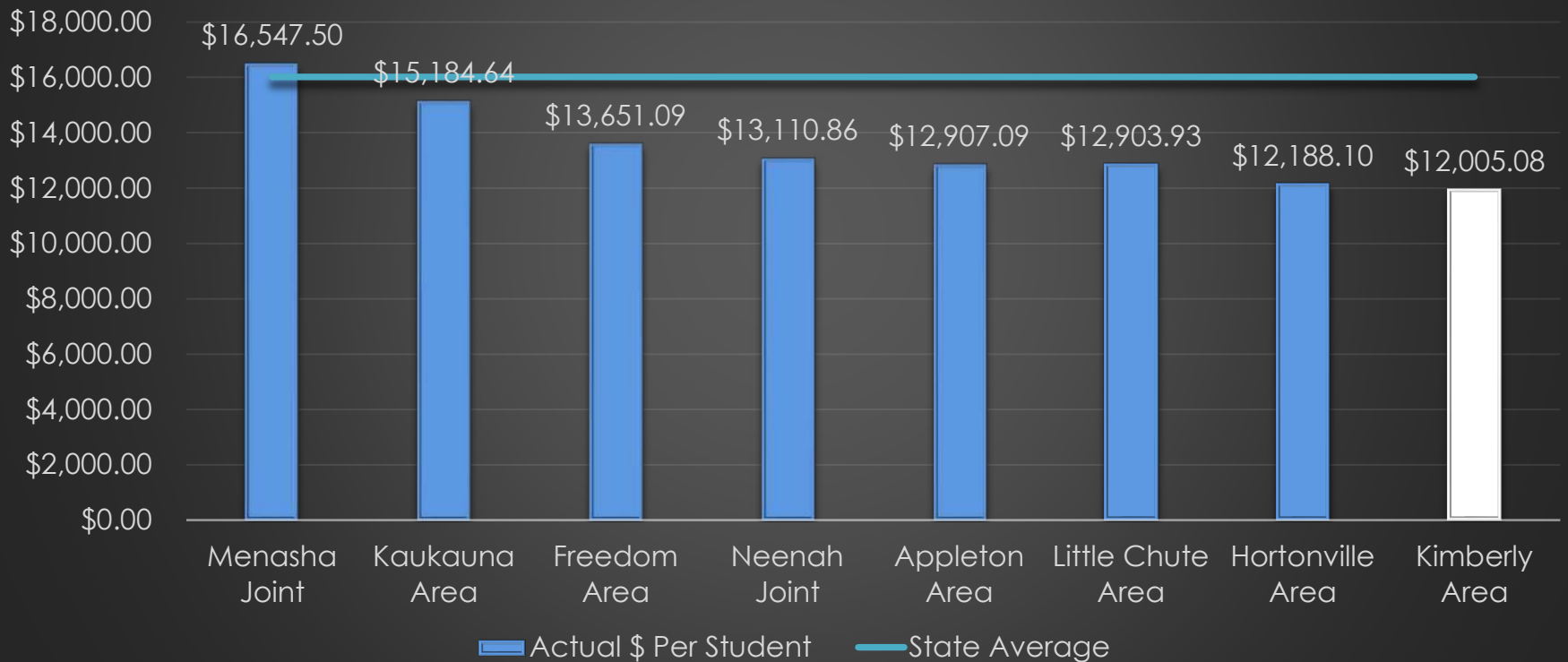
2023 REPORT CARDS

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



KIMBERLY AREA SCHOOL DISTRICT
BUDGET MESSAGE: HIGH ACHIEVING/LOW SPENDING
YEAR IN REVIEW – 2023-2024

2023 Fund 10 Expenditures Per Student(Headcount)



KIMBERLY AREA SCHOOL DISTRICT

THE YEAR IN REVIEW – 2023-2024

ADDITIONAL REVENUE:



The district received a welcome increase in the Revenue limit in 2023-2024 with an increase to the Low spending limit, allowing an additional \$973/student.

There was no increase in the categorical per pupil aid.

Federal ESSR Funds were continued to be spent down to help balance the budget. These are one time dollars that will not be replaced.

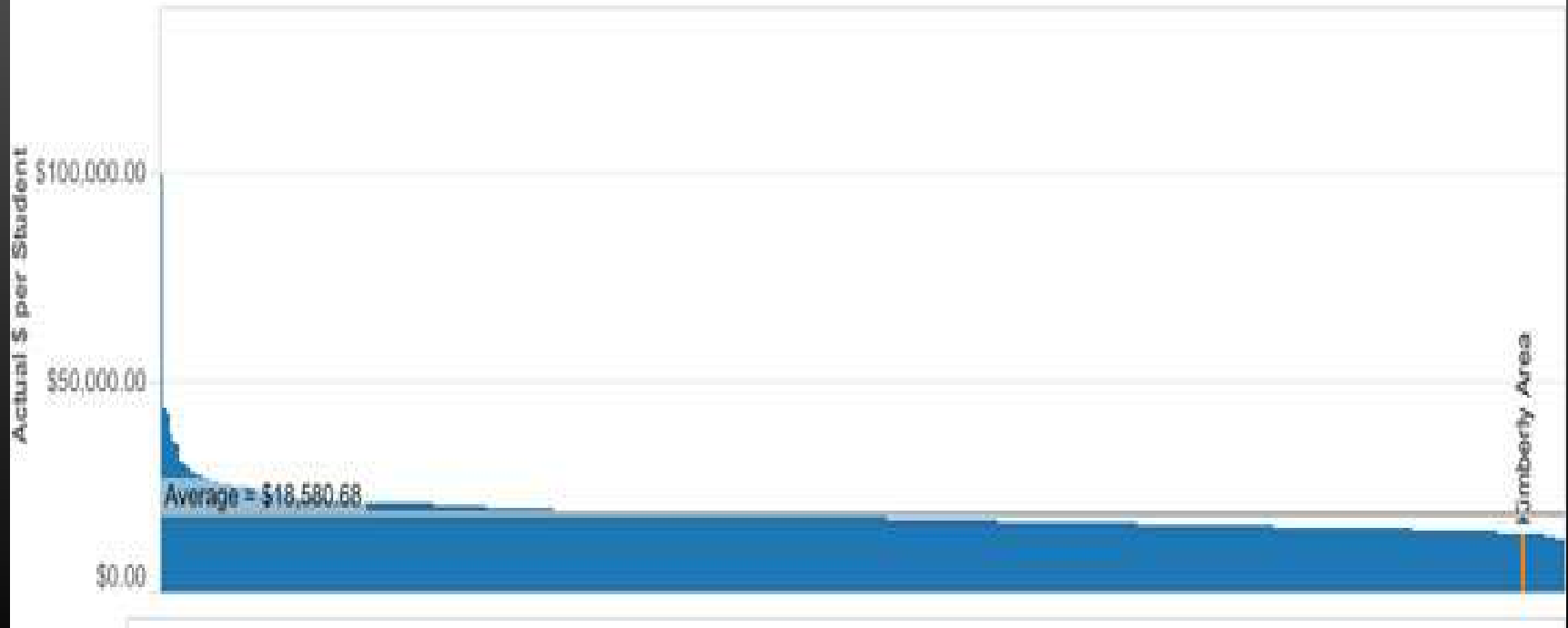
KIMBERLY AREA SCHOOL DISTRICT

BUDGET MESSAGE

YEAR IN REVIEW – 2023-2024

Overall Ranking Revenue - 2023

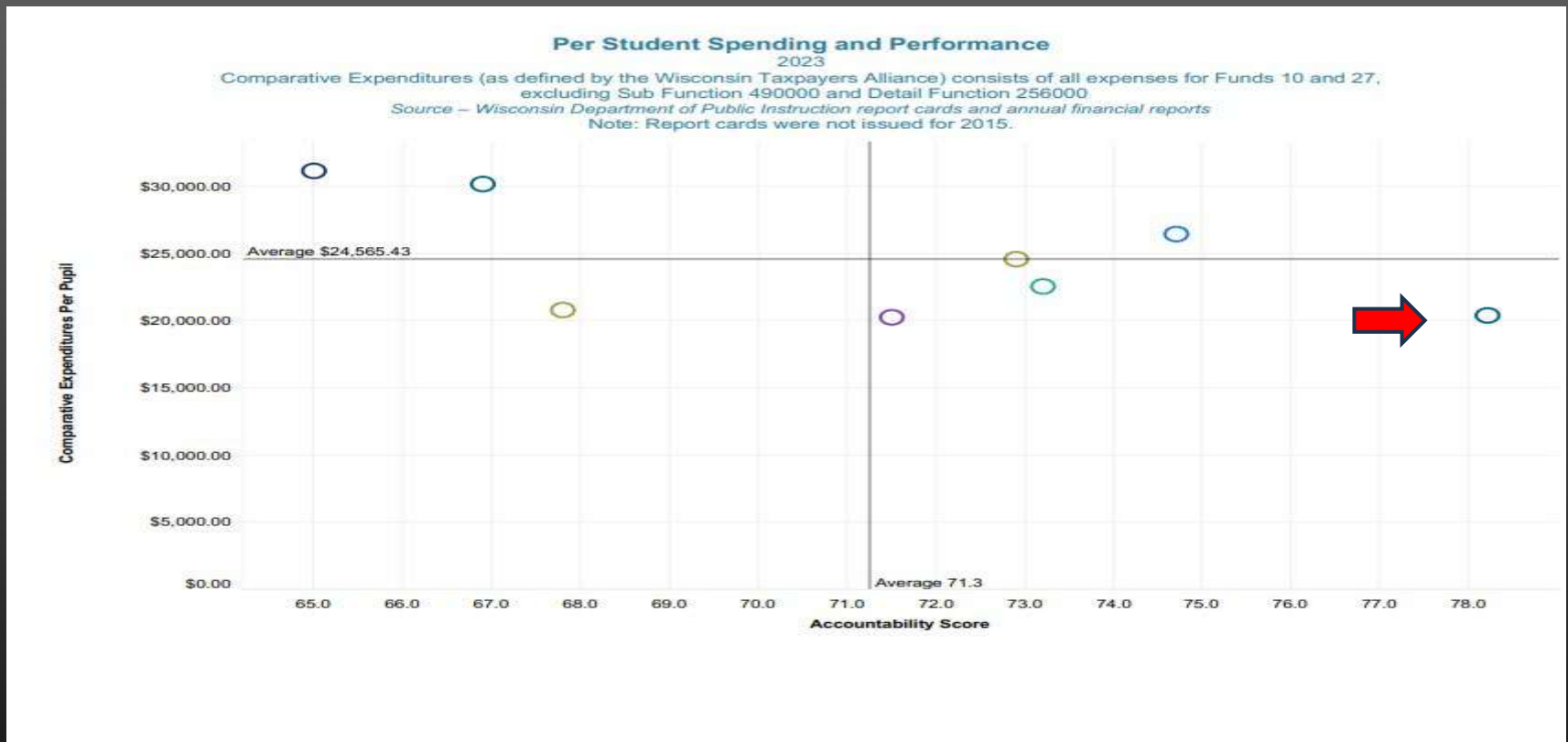
Fund(s): 10 GENERAL FUND & 27 Special Education Fund
Operating Revenue Includes Items from Funds 10 & 27
Source: Budget and Annual Reports per DPI



KIMBERLY AREA SCHOOL DISTRICT

BUDGET MESSAGE

THE YEAR IN REVIEW – 2023-2024



This graph shows Per student Spending and Performance for the school districts in the Fox Valley Area in 2023. 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 – 2023-2024

FUND BALANCE

The District's fund balance increased by \$1,600,957 in 2023-2024 to \$12.13 million or 18.5% of Budgeted 2024-2025 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.
- \$1.4 million of the carryover is due to the TID payout that we are setting aside for future self funding of health insurance. This carryover amount does not affect our aid.

\$1,640,187 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 who did not spend all the money in their Health Care Reimbursement Accounts can spend down the remaining balance of the 2021-2022 school year.
- Dollars for our current Self-funded dental and future self funded health are also allocated.
- The Remainder is used for Working Capital Needs(reduce the need for short term borrowing)

QUESTIONS ON 2023-2024
YEAR IN REVIEW?

KIMBERLY AREA SCHOOL DISTRICT

2024-2025 BUDGET DEVELOPMENT



PLAN FOR 2023-2028 *Excellence*

BELONGING STATEMENT

The Kimberly Area School District will strive to create a positive environment where each unique individual is affirmed and listened to for who they are. We will continuously reach out to better understand our differences, to broaden our perspective, and to create a community-wide culture of belonging.

OUR VISION

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



**Kimberly Area
School District**

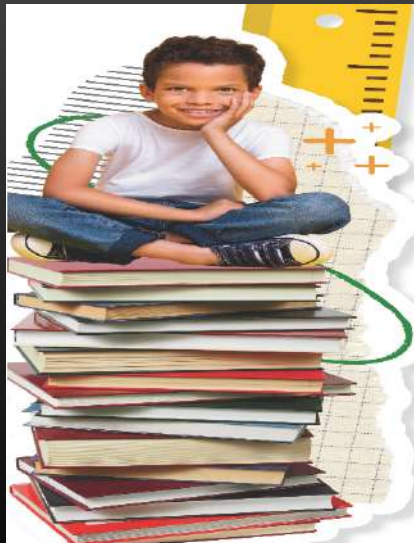


KIMBERLY AREA SCHOOL DISTRICT

2024-2025 BUDGET DEVELOPMENT


The Plan for Excellence was updated in 2024 and is the guide for our work during the next 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.




PLAN FOR *Excellence*

KIMBERLY AREA SCHOOL DISTRICT 2023-2028
Our vision, values, and goals for student achievement; our promise to the community about what children who attend our schools can expect




RAISING ACHIEVEMENT AND GROWTH

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 CAREER PATHWAYS

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.




DEVELOPING PROBLEM SOLVERS

Our students excel as problem solvers by mastering the skill of conflict resolution, communication, time management, perseverance and developing a growth mindset. Dedicated educators work together to ensure our students get what they need when they need it.



STUDENT WELLNESS: MENTAL, SOCIAL AND PHYSICAL

In collaboration with parents and community providers, we invest in the mental, social and physical health of our students with the goal of creating a learning environment of belonging where students feel comfortable taking risks while surrounded by trusted adults.



To learn more about the Plan for Excellence go to www.kimberly.k12.wi.us or scan the QR code.

KASD 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.



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 2024-2025

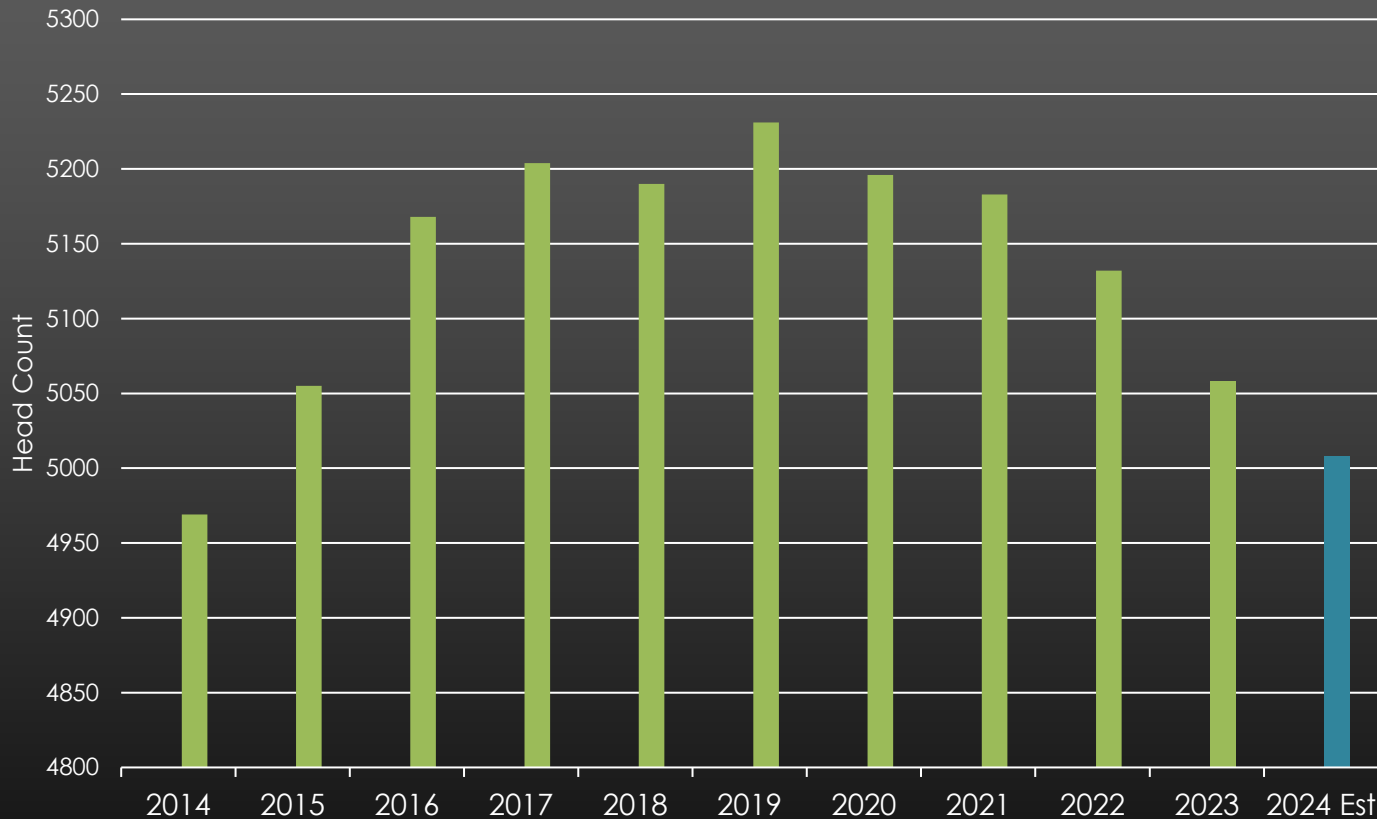
- The state budget included an increase of \$325/student under the revenue limit. This gets our revenue limit per student amount to \$11,325. This is still \$1,100 below the state average.
- There is additional Equalized Aid allocated by the state, which will offset a portion of the tax levy increase.
- 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.

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



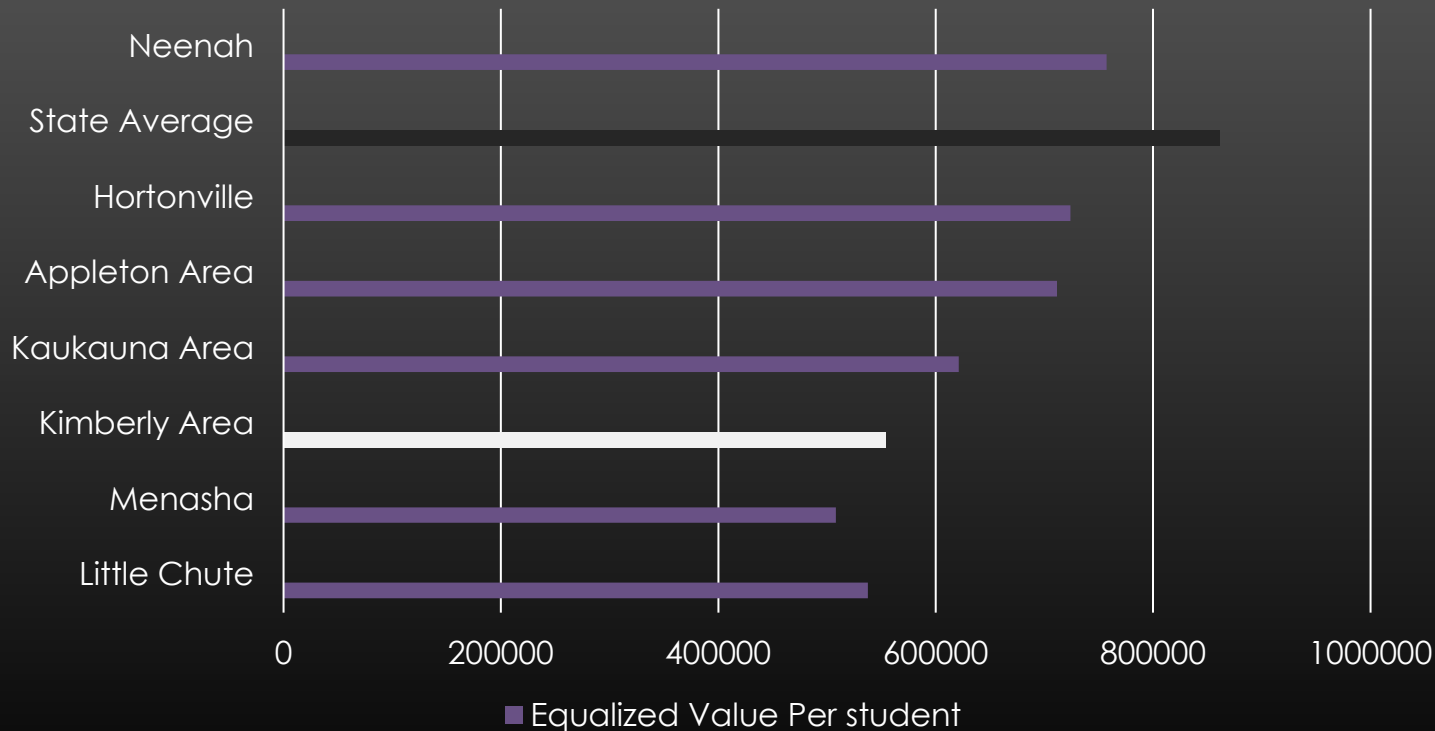
Building the 2024-2025 Budget – Enrollment

The district is estimating enrollment to decrease 50 resident students for 2024-2025.



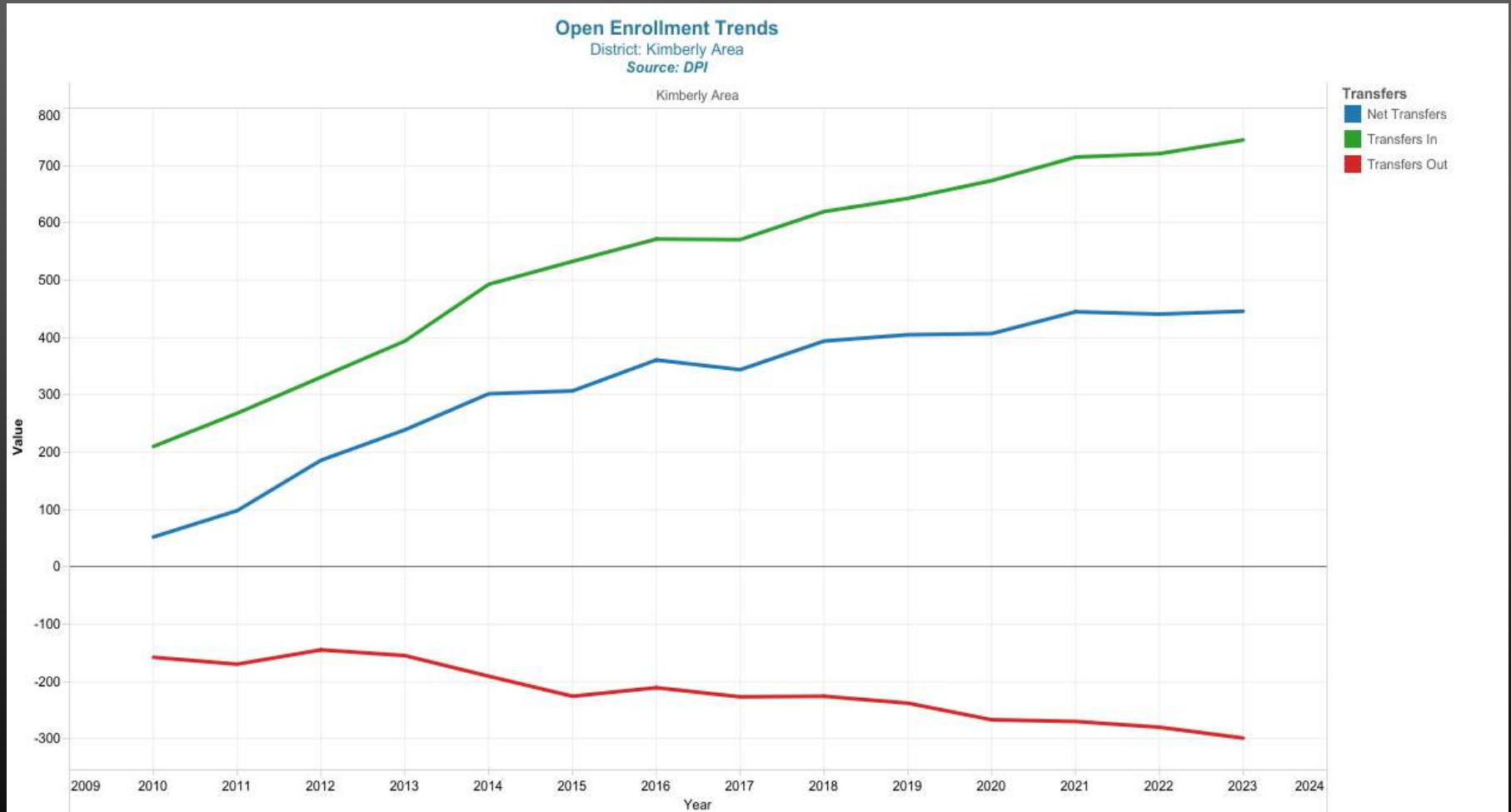
Building the 2024-2025 Budget – Equalized Value

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 \$553,870 used for the 2023-2024 Aid Calculation. The state average was \$861,628 in 2023-2024. Higher value("Wealthier District") = Less Aid & Lower Value("Poorer District") = More Aid



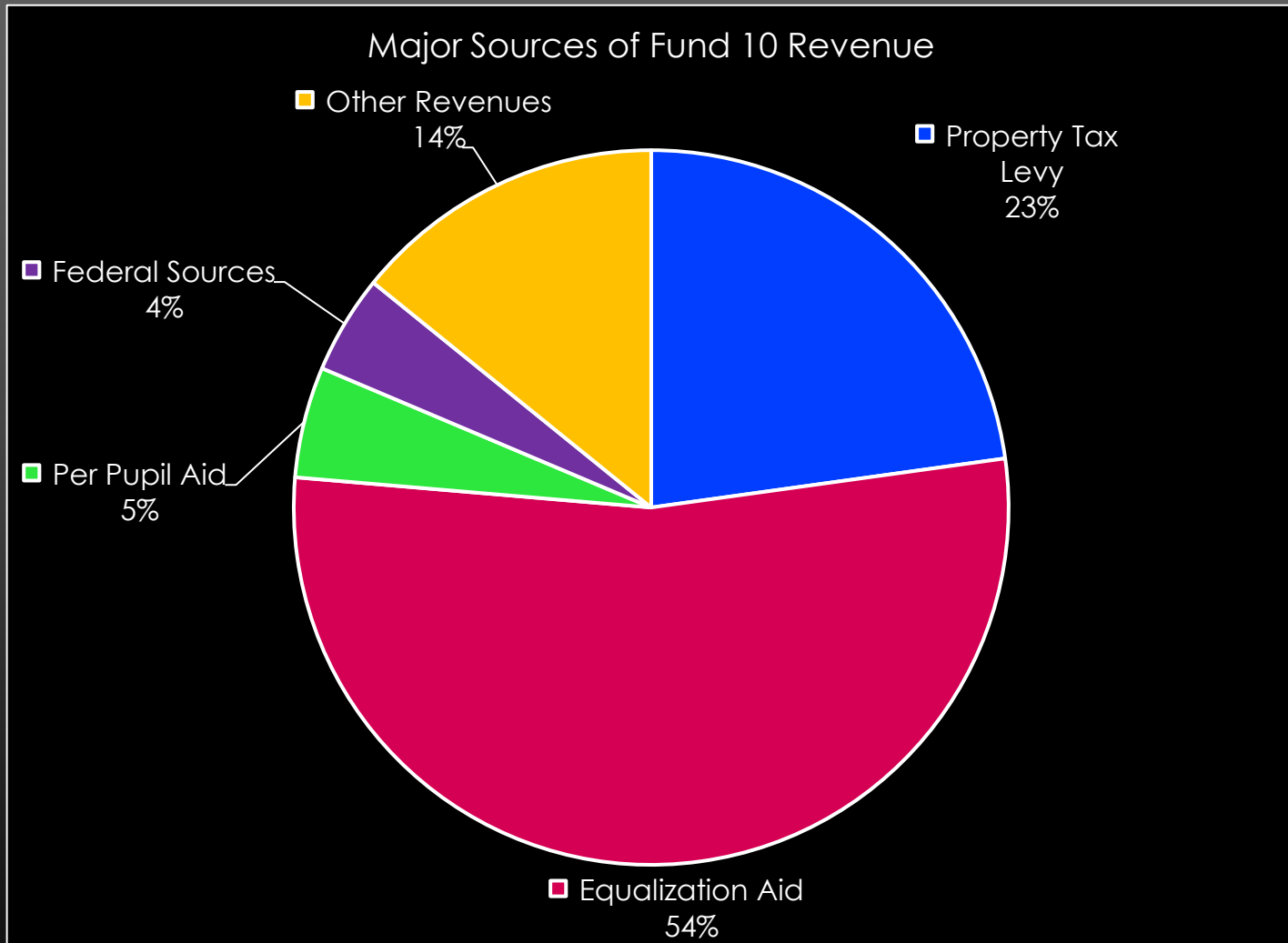
Building the 2024-2025 Budget – Open Enrollment

The district is estimating students open enrolling into and out of the district will remain the same.



Building the 2024-2025 Budget

Fund 10 Major Revenues



Building the 2024-2025 Budget

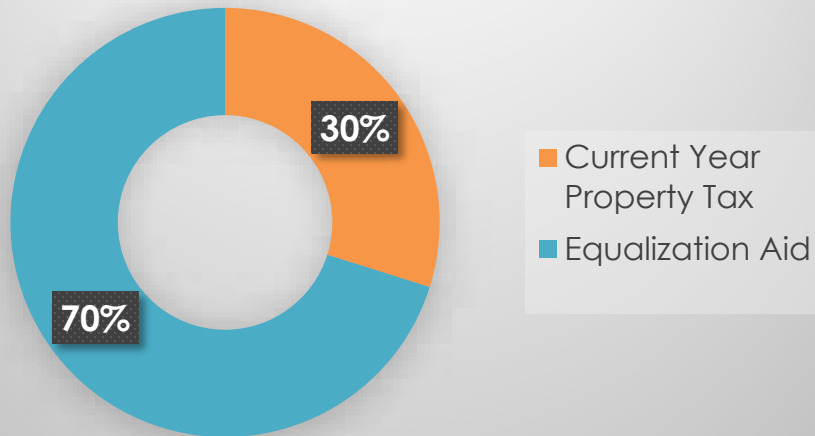
2021-2024 Federal ESSR Funds

- The district has approximately \$670,000 in Federal ESSR Funds to spend down by the end of September. The funds were set aside to balance the budget, as we did not receive additional revenue increases for 2 years in a row, however our expenses continued to increase.
- A large portion of these funds have very specific direction in how they can be spent.
- Once these funds are spent down, they will not be replaced. This was over \$5.4 million in one-time funds that balanced our budget for 3 years, but the state gave us a \$0 increase in the revenue limit for 2 years of that. This will impact years to come.

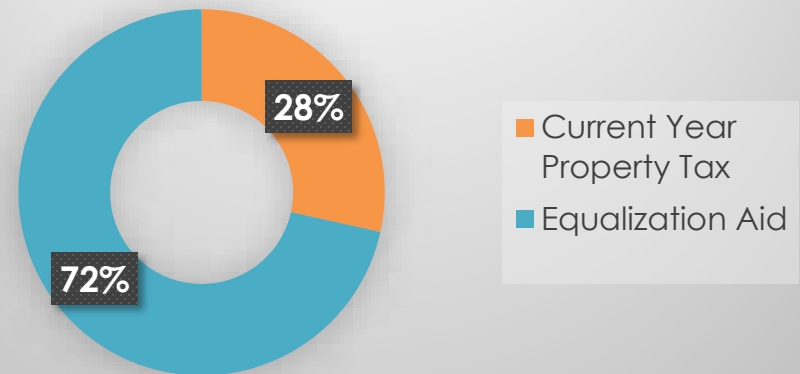
Building the 2024-2025 Budget – Revenue Limit

(State Aid and Fund 10 Property Tax)

2023-2024 State Aid and Property Taxes

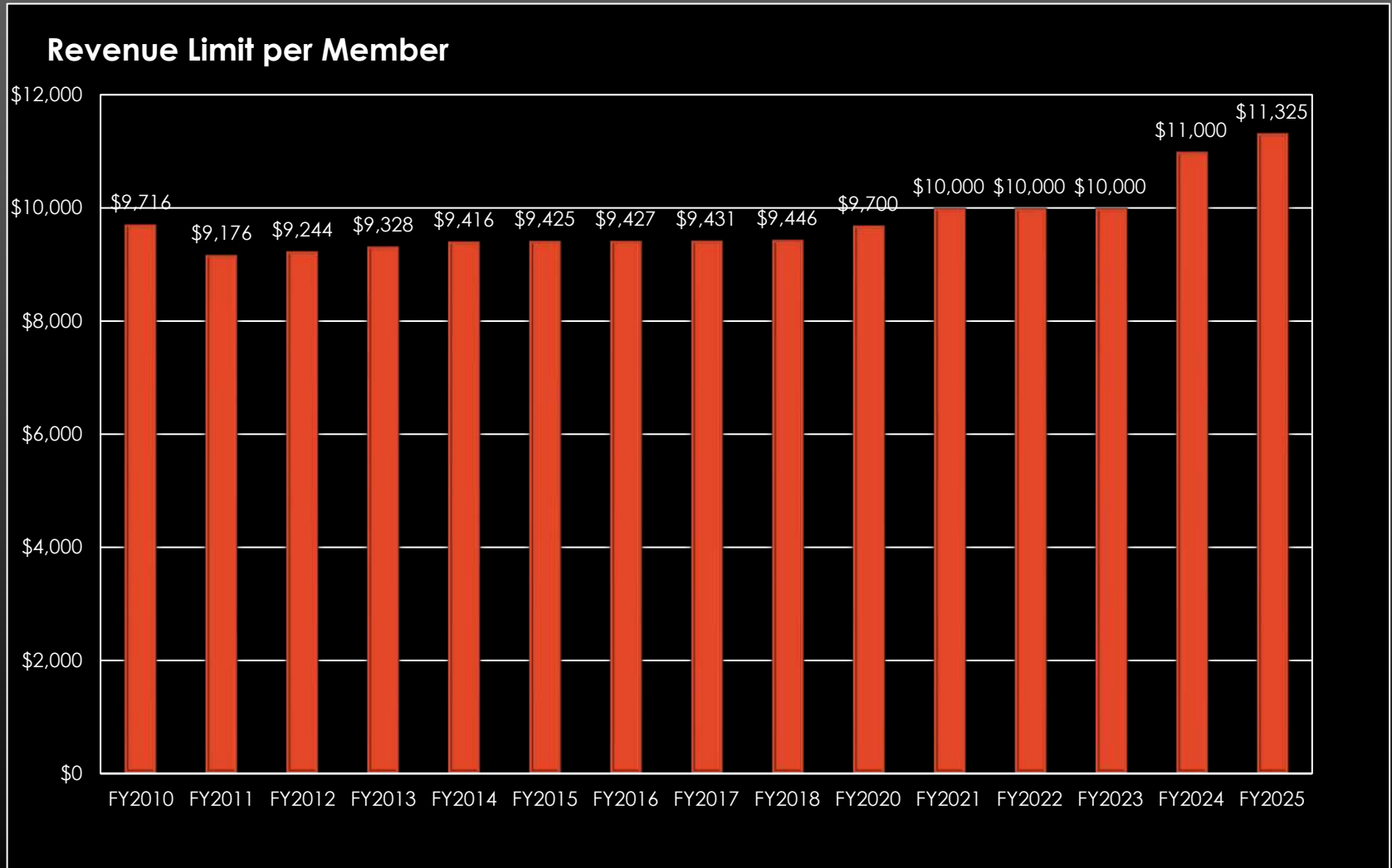


2024-2025 Projected State Aid and Property Taxes



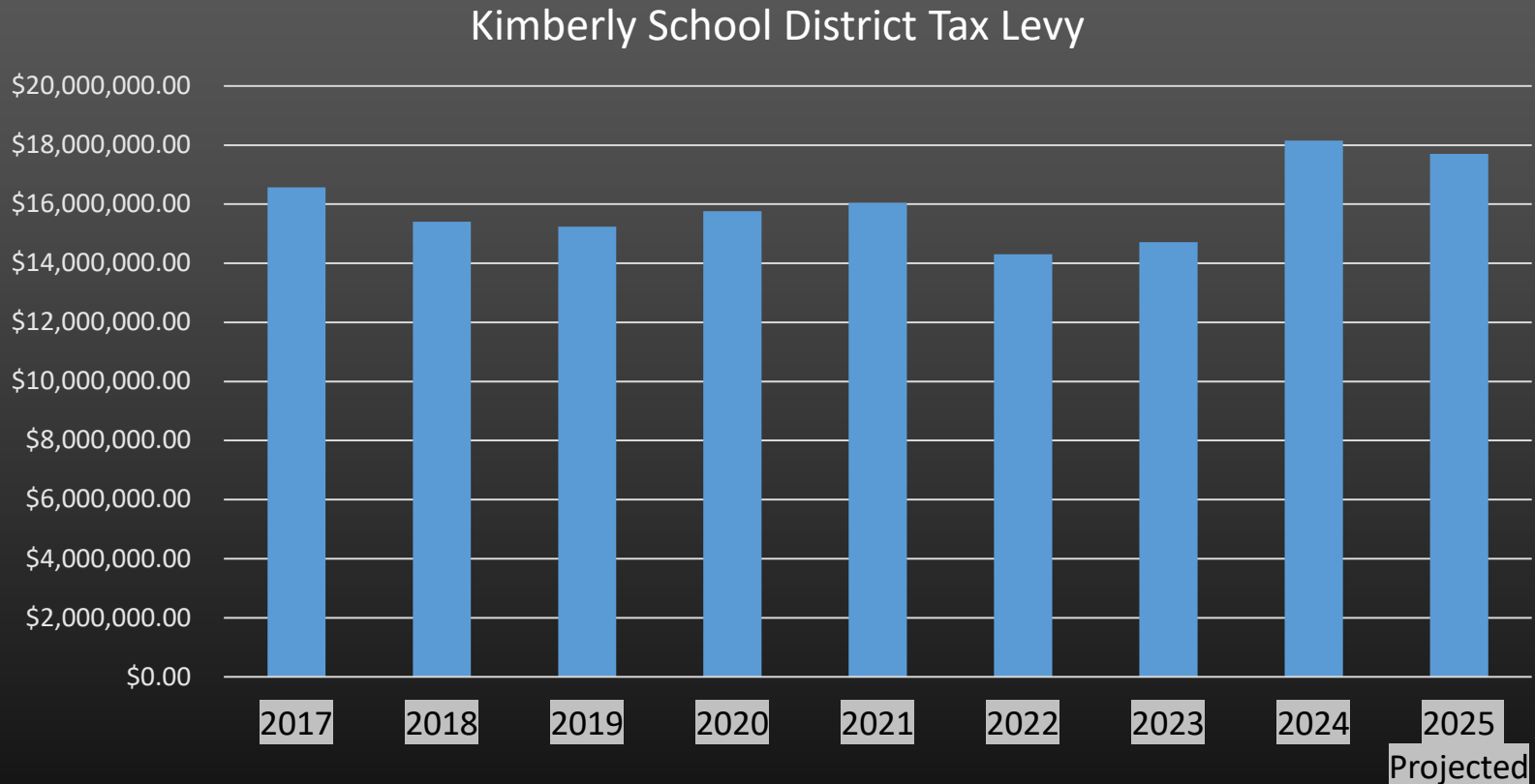
Building the 2024-2025 Budget – Revenue Limit

The state gave the ability to increase the revenue limit per pupil \$325/student to \$11,325.



Building the 2024-2025 Budget

Though, the 2024 Revenue Limit per Student is increasing \$325/student, the 2024-2025 Tax Levy is projected to decrease due to additional aid provided by the state.



Building the 2024-2025 Budget

Proposed Tax Levy Projected to Decrease

<u>TAX LEVY</u>	<u>Actual</u> <u>2023-2024</u>	<u>Budget</u> <u>2024-2025*</u>	<u>DOLLAR</u> <u>CHANGE</u>	<u>PERCENT</u> <u>CHANGE</u>
GENERAL FUND - Kimberly Public Schools	\$14,538,989	\$14,068,172	-\$470,817	-3.24%
GENERAL FUND - Private Schools	\$962,212	\$992,175	\$29,963	3.11%
DEBT SERVICE	\$2,648,313	\$2,636,875	-\$11,438	-0.43%
COMMUNITY SERVICE	\$0	\$0	\$0	0.00%
TOTAL	\$18,149,514	\$17,697,222	-\$452,292	-2.49%

- The proposed KASD General fund tax levy is projected to go down due to an increase in equalized aid from the state.
- The private school levy has more than quadrupled since the program went into place 9 years ago. The percent increase projected this year is more than the public school increase.
- 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 15th.
- We are already 4 months into our budget year.

BUILDING THE 2024-2025 BUDGET

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

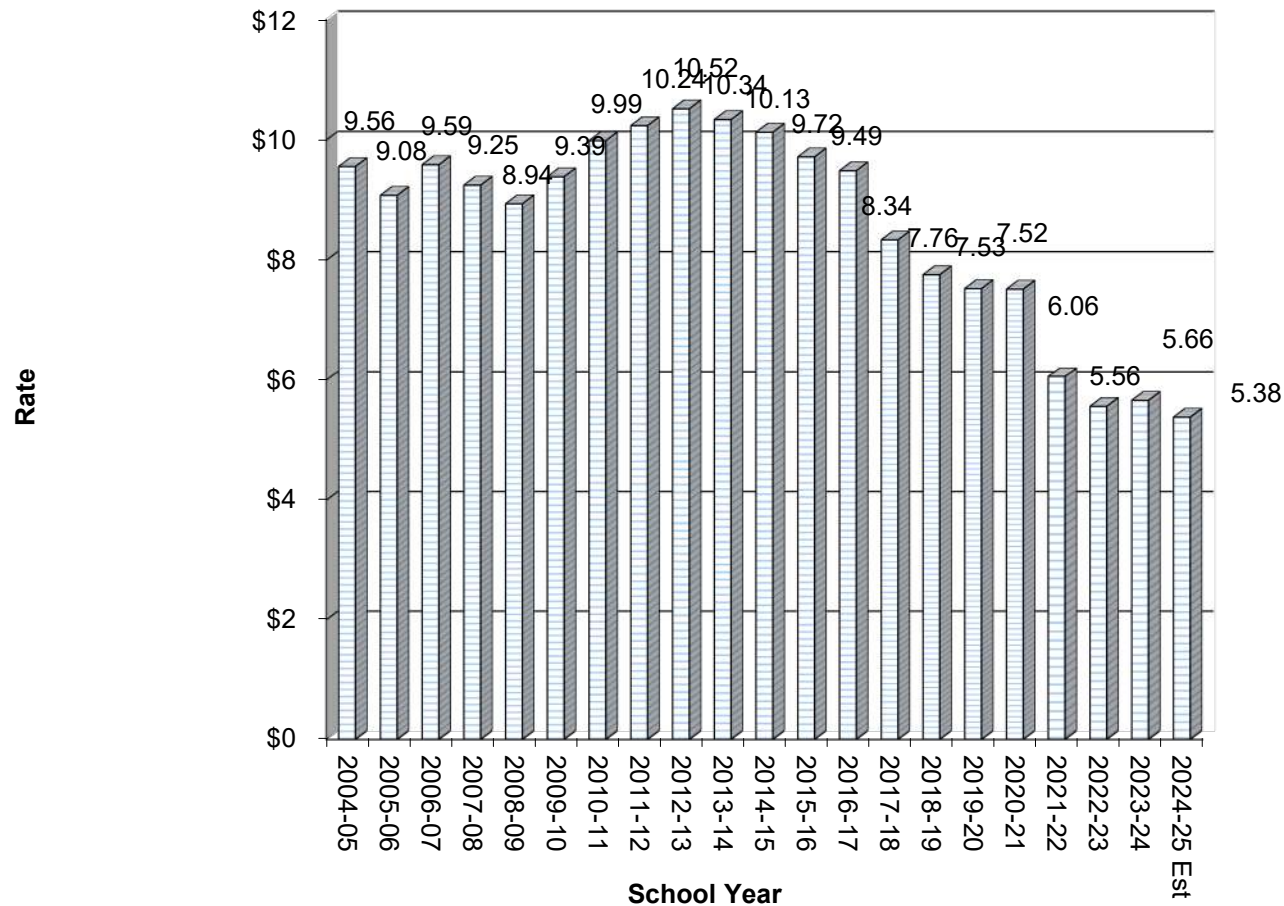
Estimating Property Values in the district to increase by 2.5%.
Statewide average is higher, so anticipate this could be higher.
Higher equalized value drives the tax rate for the district down.

The tax rate is expected to decrease by 28 cents. The tax rate is the portion of a property owner's taxes that they pay for the school district.

	2023-2024 Actual	2024-2025 Budget*	Dollar Change	Percent Change
Kimberly Public School Tax Rate	\$5.36	\$5.08	-\$0.28	-5.22%
Kimberly Private School Tax Rate	\$0.30	\$0.30	\$0.00	0.00%
<i>Total Tax Rate</i>	<i>\$5.66</i>	<i>\$5.38</i>	<i>-\$0.28</i>	<i>-4.95%</i>

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

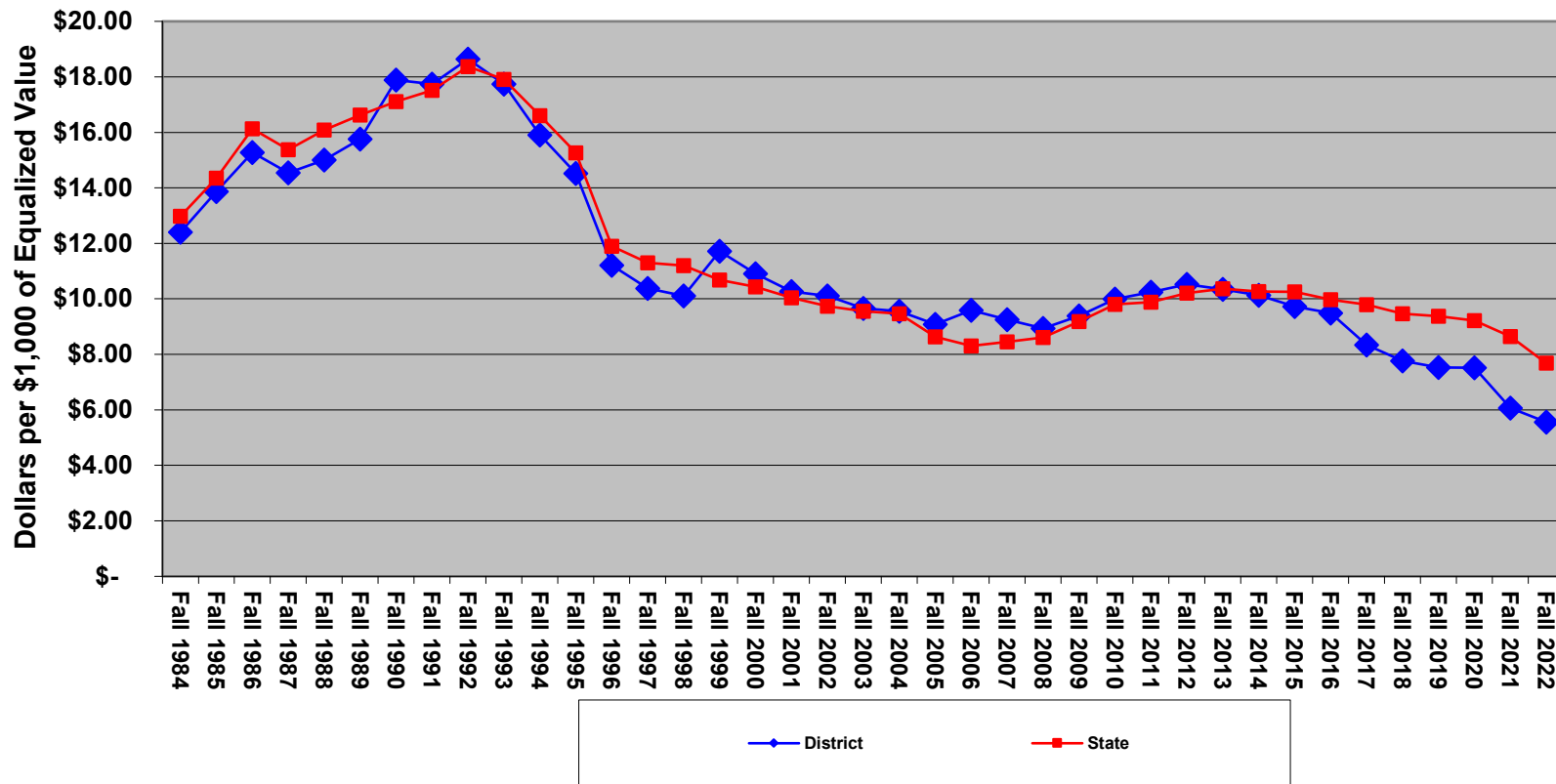
TAX RATE PER \$1,000 OF EQUALIZED PROPERTY VALUE



* 2024-2025 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 2024-2025 BUDGET TAX LEVY IS BASED ON ASSUMPTIONS AT THIS POINT

- Revenue Limit
 - Enrollment estimated to decrease by 50 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 2.5% 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 after the 3rd 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 assessed value increasing also causes taxes to go up.

The property owner also needs to subtract out the "School Levy Credit" to determine the net school levy.

The legislature provided tax relief this year through the school levy credits, but these go to the highest tax levy districts, not necessarily the low spending districts who need it.

However, the school levy credit for each municipality is also not determined until December and is often overlooked on the tax bill.

Building the 2024-2025 Budget

Total Fund 10 Revenues & Expenses

Total Fund Revenues				
	Unaudited 2023-2024	Budgeted 2024-2025	\$ Change	% Change
Fund 10 Revenues	\$68,574,062	\$65,679,367	-\$2,894,695	-4.4%
Total Fund Expenses				
	Unaudited 2023-2024	Budgeted 2024-2025	\$ Change	% Change
Fund 10 Expenses	\$66,973,570	\$65,679,367	-\$1,294,203	-1.93%

The budget is balanced. Revenue has decreased due to the reduction in the \$1.4 million revenue from the TID as well as the reduction in Federal ESSR funds. Expenses have been reduced to offset the reduction in revenue.

Building the 2024-2025 Budget

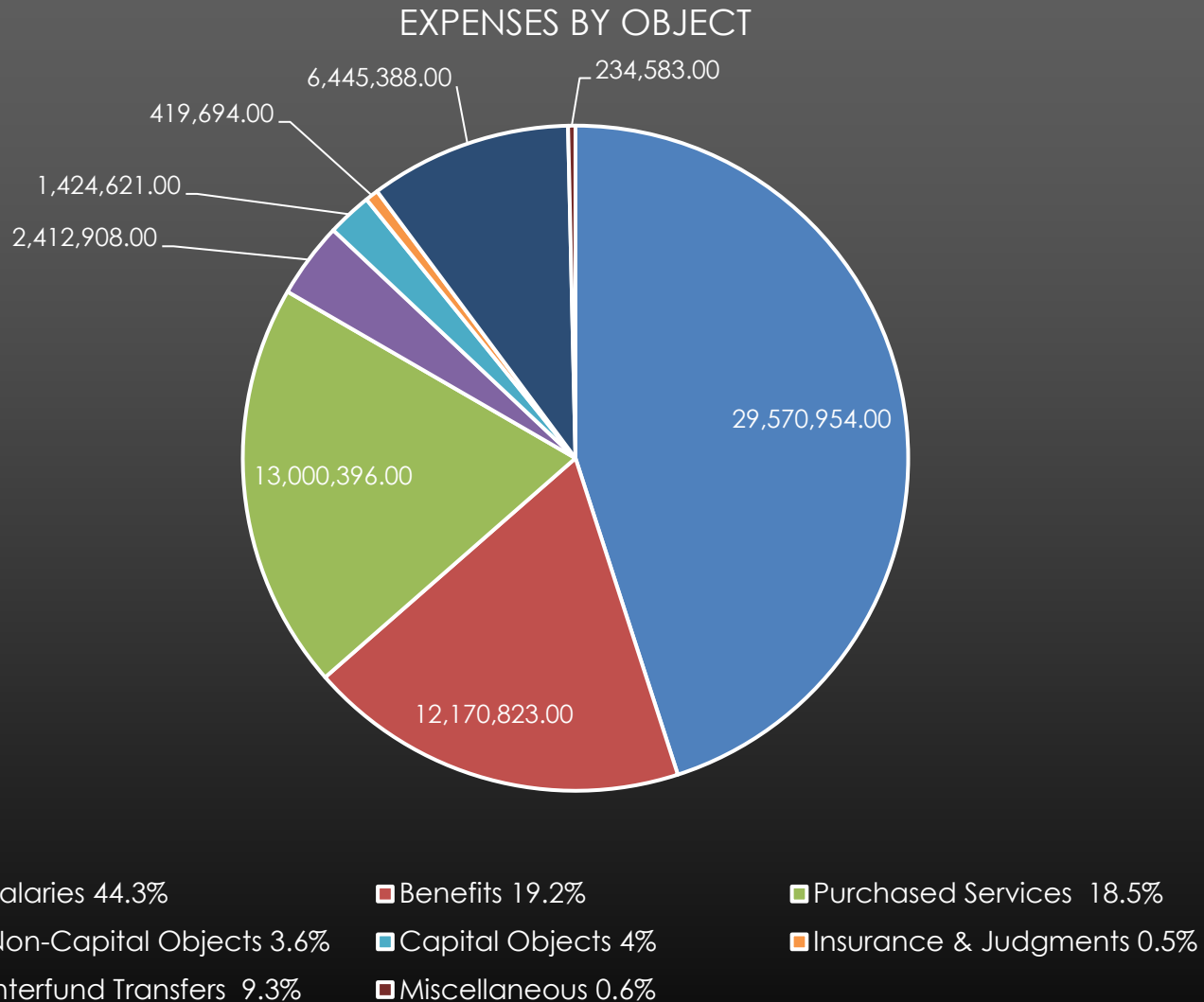
General Fund Major Expense Changes

Expenditures by Object	<u>Audited 2022-2023</u>	<u>Unaudited 2023-2024</u>	<u>Budget 2024-2025</u>	<u>Dollar Change</u>	<u>Percent Change</u>
100 Salaries	27,263,190.07	27,971,805.58	29,570,954.00	1,599,148.42	6%
200 Benefits	11,228,700.58	11,636,405.89	12,170,823.00	534,417.11	5%
300 Purchased Services ¹	12,075,464.66	14,188,012.80	13,000,396.00	(1,187,616.80)	-8%
400 Non-Capital Objects ²	2,134,791.24	2,477,957.01	2,412,908.00	(65,049.01)	-3%
500 Capital Objects ³	2,354,571.75	1,994,759.87	1,424,621.00	(570,138.87)	-29%
600 Debt Retirement ⁴	18,008.78	0.00	0.00	0.00	100%
700 Insurance & Judgments	311,339.63	335,530.37	419,694.00	84,163.63	25%
800 Interfund Transfers ⁵	5,994,163.05	8,078,040.08	6,445,388.00	(1,632,652.08)	-20%
900 Miscellaneous	229,850.46	291,058.58	234,583.00	(56,475.58)	-19%
TOTAL EXPENDITURES	61,610,080.22	66,973,570.18	65,679,367.00	(1,294,203.18)	-1.93%

- Salaries and Benefits are anticipated to increase 5.4%. Salaries were approved to increase 6% and health insurance by 6%. There was a reduction in staffing due to enrollment leading to less of an increase overall.
- Purchased Services are projected to decrease 8%. This category includes open enrollment, utilities, bussing, cleaning services and maintenance services and capital needs. The decrease is due to additional projects that were done in 23-24 with additional funds, that are not budgeted in 24-25.
- Non-Capital Objects had a slight decrease.
- Capital Objects are projected to decrease 29%. This is based on the various projects that happened last year vs this upcoming year in this object code.
- Risk Insurances will increase due to an increase in property insurance and unemployment insurance.
- Interfund transfers decreased 20% due to the reduction in the transfer to Fund 46 that was completed in 2023-2024. The transfer to Fund 27 will increase.

Building the 2024-2025 Budget

BREAKDOWN OF EXPENSES BY OBJECT



Building the 2024-2025 Budget

General Fund Major Expense Changes

2024-2025 Staffing Costs

Current Staffing Net Changes include:

- Decrease of 4.1 Teachers at the Elementary level due to enrollment reductions.
- Increase of 1.1 Teachers at the High School/Middle school level to include the new Milestone program approved by the board for high need students
- Increase of 1 teacher at JRG For Dean of Students
- Decrease of 1 Administrator at JRG
- District-wide increase of 100 Paraprofessional hours per week

Building the 2024-2025 Budget

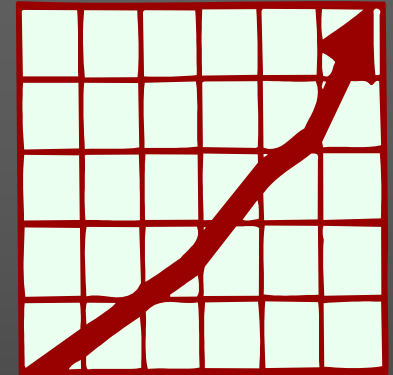
General Fund Major Expense Changes

Net Staffing: Decrease of 1 Administrative position,
Decrease of 2.0 teaching Positions due to declining
enrollment; Increase of 100 paraprofessional hours;

BUILDING THE BUDGET 2024-2025

Continued Health Insurance Cost Containment

- The Rising cost of health insurance continues to be a major concern!
- The district stayed with the same health care provider this year and absorbed a 6% increase in costs.
- 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 future plans for health insurance if affordable is to present a self funding option that will allow the district the ability to better control costs.



Building the 2024-2025 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 2024-2025 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 4.4% since PMA took over the account 5 years ago.



KIMBERLY AREA SCHOOL DISTRICT

Post Retirement Benefit Trust Performance

Beginning 2023-2024 Balance	\$ 16,172,377
District and Employee Contributions	\$ 1,266,027
Interest Income, Unrealized & Realized Gains	\$ 2,011,237
<u>Expenses and Benefit Payments</u> (\$58,742 were fees related to the management of the trust)	<u>-\$ 940,473</u>
Ending 2023-2024 Balance	\$ 18,509,169

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 2024-2025 will be Outagamie Cty. sales tax to be shared with schools.



<u>COMMUNITY SERVICE</u>	<u>Unaudited</u>	<u>Budget</u>	<u>Dollar</u>
<u>Revenue</u>	<u>2023-2024</u>	<u>2024-2025</u>	<u>Change</u>
Tax Levy	\$		
Outagamie Cty Sales Tax	\$ 72,107	\$ 68,000	(\$ 4,107)
<u>Fees and Other Sources</u>	<u>\$ 863</u>	<u>\$ 1,000</u>	<u>\$ 137</u>
Total	\$ 72,970	\$ 69,000	(\$3,907)



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

\$17,900 has been set aside to pay Fitness Center Supervisors, \$13,000 for equipment maintenance and replacement.

All District Facilities (i.e. Gyms, 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 (\$31,370) 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 (\$10,298) 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 - \$79,090

BUILDING THE BUDGET 2024-2025

WHAT'S NEW IN 2024-2025?

FACILITY IMPROVEMENTS



BUILDING THE BUDGET 2024-2025

- 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:

FIM Name	Project Location	Expected \$	Realized \$
04.01 Building Automation Upgrades	JRG, Westside ES, Sunrise ES	\$1,779	\$3,053
09.01 LED Lighting Upgrades	Janssen ES, HS, Mapleview ES & IM, Stadium	\$42,339	\$45,070
10.01 Renewable Energy	Kimberly High	\$10,123	\$8,635
13.01 Window Replacements	Janssen ES, Westside ES	\$557	\$620
13.02 Exterior Door Replacement	Westside ES	\$25	\$28
13.03 Roofing Improvements	Janssen ES, Mapleview ES & IM	\$1,427	\$1,585
18.01 Water Conservation	Kimberly High	\$3,817	\$4,672
Total		\$60,067	\$63,663
EXCESS SAVINGS		\$3,596	

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

CAPITAL IMPROVEMENT PLAN

WHAT'S NEW IN 2024-2025?

Improvements as part of our 10-year Capital Plan

- The Board approved \$1,516,500 in building maintenance projects as part of our 10-year Capital Improvement Plan for 2024-2025.
- Due to additional revenue, all of the lighting on the stage in the KHS auditorium as well as the sound system in the auditorium and commons was replaced.
- In addition, with additional funds, the track at the stadium was moved forward in the capital plan and redone including subgrade and resurfacing.
- 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 2024?

KHS Auditorium Stage Lighting Replaced



CAPITAL IMPROVEMENT PLAN

WHAT'S NEW IN 2024?

KHS Auditorium Stage Sound System Replaced



CAPITAL IMPROVEMENT PLAN

WHAT'S NEW IN 2024?

Improvements as part of our 10-year Capital Plan

Replacement of classroom cabinetry in all classrooms at Westside.



CAPITAL IMPROVEMENT PLAN

WHAT'S NEW IN 2024?

The Upstairs lockers were refinished at JRG, with the downstairs being done next summer.



CAPITAL IMPROVEMENT PLAN

WHAT'S NEW IN 2024?

Carpet Replacement at Janssen



CAPITAL IMPROVEMENT PLAN

WHAT'S NEW IN 2023-2024?

Many Other Capital and Summer Improvements Including:

- Plumbing upgrades in Westside Classrooms
- Restroom upgrades at Mapleview
- Chiller replacement at Sunrise
- New Dust Collection system at JRG for tech ed areas
- Asphalt repairs in various areas of the district
- Various flooring replacements throughout the district
- Tech Ed Addition to KHS – done by our Building Construction II classes
- Practice Field Renovations






BUILDING THE BUDGET 2024-2025

WHAT'S NEW IN 2024?

TECHNOLOGY IMPROVEMENTS



2024-2025 Budget

Expenses		
	Devices	\$400,480
	Classroom AV	\$10,000
	DR/Server/Storage	\$0
	Phone System/Paging	\$0
	Network Equipment	\$450,000

5th Grade 1:1

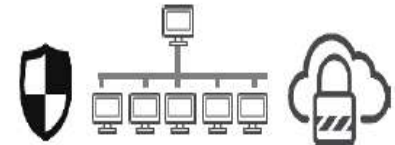
Tech Ed Desk Tops Phase 2

Projector Lifecycle

Applications



Platform



Infrastructure, Mobility, Security



Network Switch
Updates

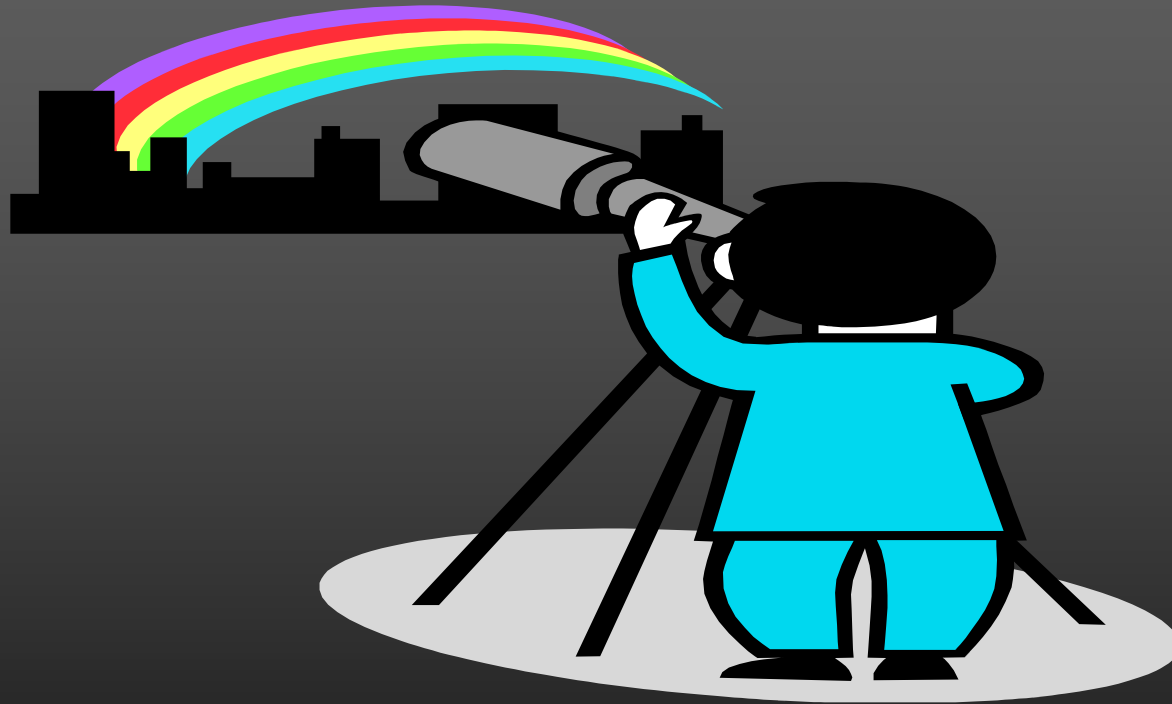
Network Cabling

Network Security
Testing

Uninterruptible Power
Supply (UPS) Updates

KIMBERLY AREA SCHOOL DISTRICT

LOOKING TOWARDS THE FUTURE.....



KIMBERLY AREA SCHOOL DISTRICT

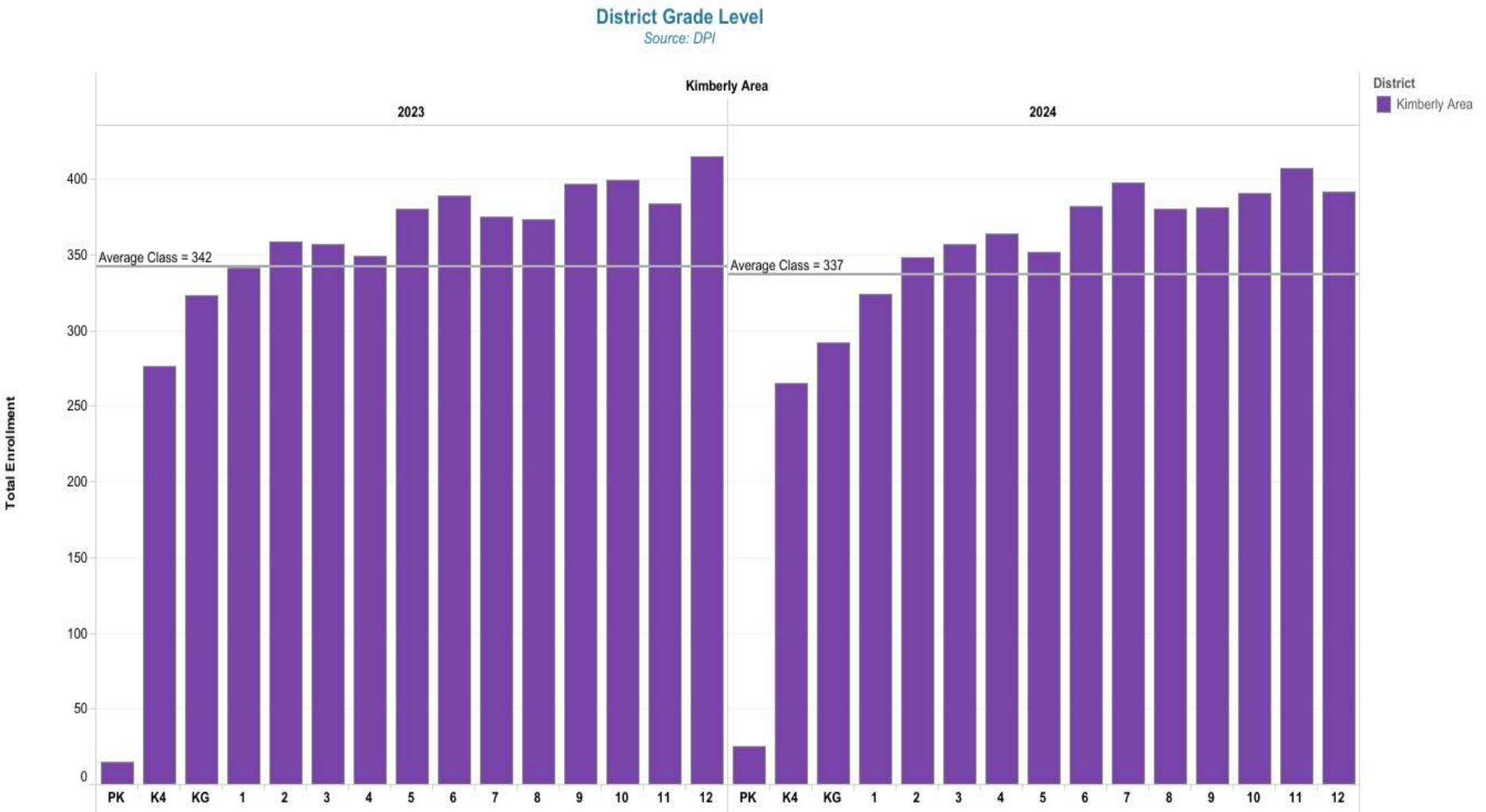
LOOKING TOWARDS THE FUTURE.....

- This is the second year of the 2023-2025 budget in which we will receive an additional \$325 per student. Legislators will begin the new budget in the new year. We will not know what our future revenues are until that budget is complete. Often this is not until the summer of the preceding school year.
- The Federal ESSR Money is 1 time money that will be spent down by September of 2024. This money will not be replaced in future budgets.

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. This has been offset by the District's rapid enrollment growth.



Enrollment has declined over 170 students, and it is projected to decline even more rapidly in the upcoming years.

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

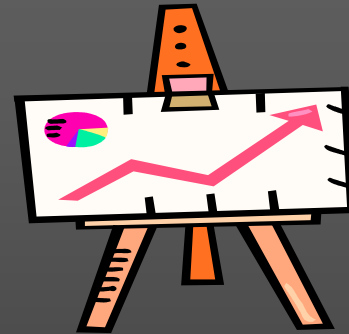


KIMBERLY AREA SCHOOL DISTRICT

LOOKING TOWARDS THE FUTURE.....

Health Insurance

This is the biggest financial burden on the district.



A 10% increase in premiums is equal to \$960,000.

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 2023-2024, \$195.4 million was provided for 19,205 students residing anywhere in the state outside Milwaukee and Racine and attending a private school.

The dollar amount for vouchers for private school students will increase by \$344 for K-12 voucher students in 2024-2025. Remember the public school increase is \$325/student.

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 2023-2024 \$0.30 cents of our \$5.66 tax rate was levied for private school vouchers.

KIMBERLY AREA SCHOOL DISTRICT

LOOKING TOWARDS THE FUTURE.....

As of June 30, 2024 Kimberly District taxpayers have paid almost \$3.6 million in voucher costs over the last 9 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.

Tax Year	Total Levy	Change	Vouchers
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	-\$1,744,205	\$568,065
2022	\$14,709,422	\$409,498	\$801,788
2023	\$18,149,514	\$3,440,092	\$962,212
Total		+\$1,347,536	+\$3,595,997

KIMBERLY AREA SCHOOL DISTRICT

LOOKING TOWARDS THE FUTURE.....

The allowable increase in the per pupil amount for vouchers in the 2023-2025 budget had a significant impact on the district tax levy. While low revenue public school districts were given an increase over 2 years of 12%, the private school voucher increase per student equates to 22% for K-8 students and 41% for 9-12 students.

	FY23 Base	FY24	FY25	Total Increase	Percent Increase
Per Pupil Revenue Public School (Revenue Limit and Categorical Aid)	\$ 10,754.00	\$ 11,742.00	\$ 12,049.00	\$ 1,295.00	12%
Open Enrollment Regular Student	\$ 8,224.00	\$ 8,618.00	\$ 8,962.00	\$ 738.00	9%
Voucher (K-8)	\$ 8,399.00	\$ 9,893.00	\$ 10,237.00	\$ 1,838.00	22%
Voucher (9-12)	\$ 9,045.00	\$ 12,387.00	\$ 12,731.00	\$ 3,686.00	41%

KIMBERLY AREA SCHOOL DISTRICT BUDGET HEARING WRAP-UP

- There is additional revenue available under the revenue limit for 2024-2025.
- There was also additional aid put into the revenue limit formula, so the tax levy is projected to decrease.
- The equalized value of homes is also projected to increase, which would allow the tax rate, or the proportion of property taxes paid for schools to decrease as well.
- The budget is balanced and we are financially sound for 2024-2025.



KIMBERLY AREA SCHOOL DISTRICT



2024 BUDGET HEARING

QUESTIONS?

KIMBERLY AREA SCHOOL DISTRICT



2024 ANNUAL MEETING

Motion will be made to adopt a Tax Levy of \$17,697,222 as presented to you, the electorate.

This is a projected decrease of \$452,292 from last year's levy.