



ANNUAL SCHOOL DISTRICT MEETING AGENDA

September 27, 2021

Immediately Following the 2021-22 Budget Hearing

- I. Call meeting to order
- II. Elect Annual Meeting Chairperson
- III. Motion to appoint a person to record the minutes of the annual meeting
- IV. Approval of Minutes from the 2020 Annual Meeting of September 2020
- V. Treasurer's Report
- VI. President's Report
- VII. RESOLUTIONS as Necessary for the Operation of the School District
 - A. Adoption of the Tax Levy (ss 120.10{8})
 - B. Authorization to Expend from Capital Expansion Fund (Fund 41) (ss 120.10{10m})
 - C. Authorization for the School Board to Retain Legal Counsel (ss 120.10{14})
 - D. Salaries of School Board Members (ss 120.10{3})
 - E. Authorization to Provide Reimbursement of Expenses for School Board Members (ss 120.10{4})
 - F. Authorization for the School Board to Set the Time and Date for the 2022 Annual Meeting (ss 120.08{4})
- VIII. Motion to Adjourn Annual Meeting

**2020 ANNUAL MEETING
WHITNALL SCHOOL DISTRICT
Village of Hales Corners, Cities of Greenfield and Franklin
Whitnall High School Auditorium
5000 S. 116th Street
Greenfield WI 53228
September 28, 2020**

MINUTES

Jonathan Cagle called the meeting to order at 6:53pm

Election of Chairperson

Jonathan Cagle asked for nominations for Chairperson of the Annual Meeting. This includes the electorate in the audience.

Steven Butz nominated Rob Petri for Chairperson of the Annual Meeting. Rob Petri accepted the nomination.

Jonathan Cagle asked two more times if there were any other nominations for Chairperson of the Annual Meeting. Hearing no other nominations, Jonathan Cagle asked for a voice vote to elect Rob Petri as chairperson for the annual meeting.

Voice Vote: Motion carried

Motion to appoint a person to record minutes of the annual meeting

Motion by Kevin Stachowiak and second by Steven Butz to appoint Kathie Poss to record the minutes of the annual meeting.

Voice Vote: Motion carried

Adoption of the 2019 Annual Meeting Minutes

Motion by Karen Mikolainis and second by Steven Butz to accept the Minutes as presented.

Voice vote: Motion carried.

Treasurer's Report (Steven Butz)

President's Report (Jonathan Cagle)

Annual Meeting Action Items by the Electors:

Tax Levy:

Motion by Quin Brunette and second by Steven Butz, Be it resolved by the electors of the Whitnall School District, pursuant to section 120.10(8) of the Wisconsin Statutes, that the tax levy for the 2020-2021 school year shall be set at \$14,392,526 for Fund 10: General Fund, \$118,293 for Fund 38: Non-Referendum Debt Service and \$1,389,181 in Fund 39: Referendum Debt Service.

Voice vote: Motion carried.

Capital Expansion Tax Levy:

Motion by Steven Butz and second by Nancy Zaborowski, Be it resolved by the electors of the Whitnall School District, pursuant to section 120.10(10m) of the Wisconsin Statutes for the purpose of financing remodeling, maintenance, maintenance repair and improvement projects

that a tax in the amount of \$600,000 be levied for the 2020-2021 school year to be deposited in the Capital Expansion Fund to be used only for the purposes specified above.

(Total 2020-2021 tax levy is proposed to be \$16,500,000 with the inclusion of the Capital Expansion Fund levy)

Voice vote: Motion carried.

Legal:

Motion by Kevin Stachowiak and second by Jesse Stachowiak, Be it resolved by the electors of the Whitnall School District, pursuant to section 120.10(14) of the Wisconsin Statutes that the School Board be and is hereby authorized to provide for the prosecution or defense of any legal action or proceeding in which the district is or may be interested during the 2020-2021 school year.

Voice vote: Motion carried.

Motion to set board members' salaries:

Motion by Quin Brunette and second by Karen Mikolainis, Be it resolved by the electors of the Whitnall School District, pursuant to section 120.10(3) that salaries of school Board members for the 2020-2021 school year be set as follows: Board President \$3,650 and \$3,450 for all other members.

Voice vote: Motion carried.

Motion to authorize payment of board member expenses

Motion by Quin Brunette and second by Kevin Stachowiak, Be it resolved by the electors of the Whitnall School District to authorize payment of actual expenses of School Board Members when traveling in the performance of duties.

Voice vote: Motion carried.

Motion to set date and time of the 2021 Annual Meeting

Motion by Karen Mikolainis and second by Steven Butz, Be it resolved by the electors of the Whitnall School District, that the date and time of the annual meeting for the 2021-2022 school year be established by the Whitnall School Board.

Voice vote: Motion carried

Motion by Kevin Stachowiak and second by Nancy Zaborowski to adjourn.

Voice vote: Motion carried

Meeting adjourned at 7:15pm

Respectfully submitted,
Kevin Stachowiak
Whitnall School Board Clerk

Treasurer's Report 2020-2021

In the summer of 2021, the accounting firm of Reilly, Penner & Benton LLP, audited the district's financial activities for 2020-2021. The completion of the final audit report is projected at the end of November. Upon completion, the 2020-2021 audit report will be available in the District Office for review.

Financial Highlights of 2020-21

Completion of cafeteria and multi-purpose room
Remodel of both the EES and HCE computer lab & library
Remodel of WMS Woodshop
WHS and EES roofing projects
Asphalt replacement at WHS
Increase in the Food Service fund balance
Decrease in Special Ed transfer from Fund 10

2020-2021 Financial Summary

Fund 10 Expenditures: \$29,148,752.17
Fund 10 Revenues: \$29,360,828.68
Fund 27 Transfer: \$3,645,106.87 (\$31,768.50 decrease from prior year)
Fund 41 Balance: \$1,171,976.04
Fund 46 Balance: \$604,492.45*
Fund 49 Balance: \$849,613.13*
Fund 50 Balance: \$25,483.76

Debt

Fund 38: \$850,000 (State Trust Fund Loan)
Fund 39: \$12,755,000 (Referendum Debt)

Fund 10 Balance as of June 30, 2021.....\$10,343,212.67
Fund 10 Balance as of June 30, 2020.....\$10,131,136.16

The 2020-2021 ending Fund Balance demonstrates an increase of \$212,076.51 in the District's designated working cash balance. Causes of the fund balance increase were

- Use of ESSER funding to cover a one-time Special Ed Exception, reducing the Fund 27 transfer
- Better than expected health insurance claims
- Federally funded lunch program resulting in no Fund 50 transfer

Informational: School District Fund Balance

Accounts are summarized on a balance sheet as Assets, Liabilities, and Fund Balance.

The District's fund balance represents:

Beginning Fund Balance
+ Total Assets of a Given Fund (including funds owed to the district as of June 30)
– Total Liabilities of a Fund (including funds owed to others as of June 30)
= Ending Fund Balance.

The current Fund 10 Balance is 35.5% of the 2020-21 expenditures. It is important to ensure an adequate reserve of assets, as an adequate fund balance affords the Whitnall School District an opportunity to demonstrate financial stability.

An adequate reserve of assets permits our district to:

- Accumulate sufficient assets to make designated/necessary purchases and improvements
- Avoid short-term borrowing to meet expenses, thereby spending operational funds for interest payments
- Preserve a high bond rating
- Ensure available funds for emergency expenditures

Respectively submitted,

Dr. Steven Butz, Treasurer, Whitnall School District.

Whitnall School District Treasurer's Report for Fiscal Year 2020-21

GENERAL FUND 10	Audited 2019-2020	Unaudited 2020-2021
Beginning Fund Balance	9,426,769.65	10,131,136.16
Ending Fund Balance	10,131,136.16	10,343,212.67
REVENUES & OTHER FINANCING SOURCES		
Transfers-In (Source 100)	0.00	0.00
Local Sources (Source 200)	12,885,843.81	14,339,779.00
Inter-district Payments (Source 300 + 400)	3,004,049.08	3,220,780.23
Intermediate Sources (Source 500)	0.00	0.00
State Sources (Source 600)	11,676,777.15	11,238,939.63
Federal Sources (Source 700)	389,736.46	380,842.26
All Other Sources (Source 800 + 900)	386,281.04	180,487.56
TOTAL REVENUES & OTHER FINANCING SOURCES	28,342,687.54	29,360,828.68
EXPENDITURES & OTHER FINANCING USES		
Instruction (Function 100 000)	12,126,878.68	12,415,736.77
Support Services (Function 200 000)	10,196,320.20	11,355,095.90
Non-Program Transactions (Function 400 000)	5,315,122.15	5,377,919.50
TOTAL EXPENDITURES & OTHER FINANCING USES	27,638,321.03	29,148,752.17

SPECIAL PROJECTS FUND 21 & 27	Audited 2018-2019	Unaudited 2019-2020
Beginning Fund Balance	33,044.21	248,539.11
Ending Fund Balance	248,539.11	200,085.13
REVENUES & OTHER FINANCING SOURCES	6,057,636.00	5,891,815.03
EXPENDITURES & OTHER FINANCING USES	5,842,141.10	5,940,269.01

DEBT SERVICE FUND 38 & 39	Audited 2019-2020	Unaudited 2020-2021
Beginning Fund Balance	1,037,238.03	1,735,582.15
Ending Fund Balance	1,735,582.15	2,292,827.27
REVENUES & OTHER FINANCING SOURCES	2,963,294.00	1,996,422.47
EXPENDITURES & OTHER FINANCING USES	2,264,949.88	1,439,177.35

CAPITAL PROJECTS FUND 41, 46 & 49	Audited 2019-2020	Unaudited 2020-2021
Beginning Fund Balance	7,831,380.12	1,418,502.98
Ending Fund Balance	1,418,502.98	2,626,081.62
REVENUES & OTHER FINANCING SOURCES	1,699,616.63	1,451,399.37
EXPENDITURES & OTHER FINANCING USES	8,112,493.77	243,820.73

FOOD SERVICE FUND 50	Audited 2019-2020	Unaudited 2020-2021
Beginning Fund Balance	119,380.00	22,175.81
Ending Fund Balance	22,175.81	25,483.76
REVENUES & OTHER FINANCING SOURCES	901,846.41	1,020,479.14
EXPENDITURES & OTHER FINANCING USES	999,050.60	1,017,171.19

COMMUNITY SERVICE FUND 80	Audited 2019-2020	Unaudited 2020-2021
Beginning Fund Balance	0.00	0.00
Ending Fund Balance	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00

PACKAGE & COOPERATIVE PROGRAM FUND 99	Audited 2019-2020	Unaudited 2020-2021
Beginning Fund Balance	0.00	0.00
Ending Fund Balance	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	163,246.62	127,944.00
EXPENDITURES & OTHER FINANCING USES	163,246.62	127,944.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2019-2020	Unaudited 2020-2021
GROSS TOTAL EXPENDITURES -- ALL FUNDS	45,020,203.00	37,917,134.45
Interfund Transfers (Source 100) - ALL FUNDS	3,976,875.37	3,645,106.87
Refinancing Expenditures (FUND 30)	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	41,043,327.63	34,272,027.58
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-16.50%

PROPERTY TAX LEVY

FUND	Audited 2019-2020	Unaudited 2020-2021
General Fund	12,360,800.00	13,903,656.00
Referendum Debt Service Fund	2,785,000.00	1,878,051.00
Non-Referendum Debt Service Fund	178,294.00	118,293.00
Capital Expansion Fund	1,270,000.00	600,000.00
Community Service Fund	0.00	0.00
TOTAL SCHOOL LEVY	16,594,094.00	16,500,000.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-0.57%
Levy Rate	\$9.12	\$8.71

Board Member 10 Year Salary History

2011-12

Board President \$3400

Board Members \$3200

2012-13

Board President \$3400

Board Members \$3200

2013-14

Board President \$3400

Board Members \$3200

2014-15

Board President \$3400

Board Members \$3200

2015-16

Board President \$3400

Board Members \$3200

2016-17

Board President \$3650

Board Members \$3450

2017-18

Board President \$3650

Board Members \$3450

2018-19

Board President \$3650

Board Members \$3450

2019-20

Board President \$3650

Board Members \$3450

2020-21

Board President \$3650

Board Members \$3450

SCHOOL BOARD SALARY COMPARISON

District	Title	Annual Salary
Cudahy	Board President	\$5,000
	Board Members	\$4,800
Elmbrook	Board President	\$4,200
	Board Members	\$4,200
Franklin	Board President	\$4,000
	Board Members	\$4,000
Greendale	Board President	\$4,200
	Board Members	\$4,200
Greenfield	Board President	\$4,500
	Board Members	\$4,500
Muskego-Norway	Board President	\$4,501
	Board Members	\$4,154
New Berlin	Board President	\$5,000
	Board Vice-President	\$4,500
	Board Members	\$3,500
Oak Creek-Franklin	Board President	\$5,400
	Board Members	\$5,040
Pewaukee	Board President	\$4,400
	Board Members	\$4,400
South Milwaukee	Board President	\$3,000
	Board Vice-President	\$3,000
	Board Members	\$3,600
West Allis-West Milw	Board President	\$8,405
	Board Members	\$7,274
Whitnall	Board President	\$3,650
	Board Members	\$3,450

Annual Meeting Resolutions

Resolution #1 (Tax Levy):

Be it resolved by the electors of the Whitnall School District, pursuant to section 120.10(8) of the Wisconsin Statutes, that the tax levy for the 2021-22 school year shall be set at \$13,234,437 for Fund 10: General Fund, \$137,419 for Fund 38: the Non-Referendum debt service, and \$2,438,285 in Fund 39: Referendum Debt Service.

Resolution #2 (Capital Expansion Tax Levy):

Be it resolved by the electors of the Whitnall School District, pursuant to section 120.10(10m) of the Wisconsin Statutes for the purpose of financing remodeling, maintenance, maintenance repair and improvement projects that a tax in the amount of \$600,000 be levied for the 2021-22 school year to be deposited in the Capital Expansion Fund (41) to be used only for the purposes specified above.

Total 2021-2022 tax levy is proposed to be \$16,410,141 with the inclusion of the Capital Expansion Fund levy

Resolution #3 (Legal)

Be it resolved by the electors of the Whitnall School District, pursuant to section 120.10(14) of the Wisconsin Statutes that the School Board be and is hereby authorized to provide for the prosecution or defense of any legal action or proceeding in which the district is or may be interested during the 2021-22 school year.

Resolution #4 (School Board Member Salaries):

Be it resolved by the electors of the Whitnall School District, pursuant to section 120.10(3) that salaries of School Board members for the 2021-2022 school year be set as follows:

Board President: (current \$3,650) \$ _____

All Other Members: (current \$3,450) \$ _____

Resolution #5 (School Board Member Expenses):

Be it resolved by the electors of the Whitnall School District to authorize payment of actual expenses of School Board Members when traveling in the performance of duties.

Resolution #6 (Date and Time for 2022 Annual Meeting):

Be it resolved by the electors of the Whitnall School District, that the date and time of the annual meeting for the 2022-2023 school year be established by the Whitnall School Board.