



## **Budget Hearing**

September 27<sup>th</sup>, 2021  
Village of Hales Corners,  
Cities of Franklin and Greenfield

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## **Executive Summary**

Dear Parents, Guardians, and Community Members,

In this document you will find the current trends, information and budget recommendations of the Whitnall School District Administrative Team and Board of Education for the 2021-22 school and fiscal year. It includes projections for revenues and expenditures, which will be sufficient to carry out the educational objectives for the upcoming school year. These recommendations have been formulated through the efforts of many to meet the unique needs of our students, the community, and the State of Wisconsin.

The Whitnall School District proposed budget for 2021-22 has been prepared in accordance with District policy and State of Wisconsin requirements as set forth in Wisconsin statute and the Department of Public Instruction (DPI).

Budgeting in a school district is always a challenging process. We adopt an initial budget in June each year before the start of the July 1st fiscal year. We approve the published budget at our August board meeting, present it at the Budget Hearing in September, before adopting a final budget at the end of October once all of the state factors and student counts are known. Because we are waiting on this information, the final budget will change. The Budget Hearing budget information is our best projections right now based on historical data/trends. It is developed to be as accurate as possible based on the information available at the time.

Our District remains a fiscally conservative, high performing district that provides excellent value to our students, families, community, taxpayers, and business stakeholders.

## Pertinent Information for the Whitnall School District

<b>School Board Members</b>	<b>Position</b>	<b>Term Expires</b>
Jonathan Cagle	President	2023
Quin Brunette	Vice President	2024
Kevin Stachowiak	Clerk	2024
Steven Butz	Treasurer	2022
Jesse Stachowiak	Member	2023
Karen Mikolainis	Member	2022
Nancy Zaborowski	Member	2023

## DEFINITIONS OF FUNDS IN USE

### **Fund 10 General Fund**

The general fund is used to account for all financial transactions relating to the district's current operations, except for those required to be accounted for in other funds.

### **Fund 21 Special Revenue Trust Fund (District controlled activity accounts – Co-Curriculars)**

This fund is used to account for all co-curricular activity funds with District oversight. The source of such funds is gifts and donations (fundraising).

### **Fund 27 Special Education Fund**

The fund is used to account for the excess cost of providing special education and related services for students with disabilities during the regular school year or extended school year. The ending fund deficit must be eliminated by an operating transfer from the General Fund.

### **Fund 38 Non-Referendum Debt Service Fund**

This fund is used to account for transactions for the repayment of debt issues that were incurred without referendum approval after that date. Only the expenses of debt repayment (principal and interest) are recorded in this Fund. The proceeds are "shifted" to Fund 49 if used for capital improvements.

### **Fund 39 Referendum Approved Debt Service Funds**

This fund is used to account for transactions for the repayment of debt issues that were approved by referendum.

### **Fund 41 Capital Expansion Fund**

Projects financed with tax levy per statute 120.10. State statute restricts the use of this fund for capital expenditures related to school district buildings and sites. Equipment cannot be purchased with this Fund.

### **Fund 46 Long Term Capital Improvement Trust Fund**

A school board with an approved long-term capital improvement plan may establish a "trust" that is funded with a transfer from the general fund. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. (WSD 5 year waiting period ends on September 29, 2021). Funds may only be used for the purposes identified in the board approved long-term capital improvement plan.

### **Fund 49 Other Capital Project Funds**

Used to report capital project fund activities. This fund is used to "house" Fund 38 (non-referendum debt) proceeds until they are used on capital projects. The expenses for these proceeds are also recorded in this Fund.

### **Fund 50 Food Service Fund**

All revenues and expenditures related to pupil food service activities are recorded in this fund. A fund balance in the Food Service Fund is permitted. There may be no deficit in the district's Food Service Fund. Any food service fund deficit, resulting from **student** food services, must be eliminated by an operating transfer from the General Fund.

### **Fund 99 Other Package and Cooperative Program Funds**

This fund is to be used for all other types of cooperative (multi-district) instructional funds. No fund balance or deficit can exist in this fund.

## 2021-2022 Budget Summary Report

Jon Duhr, Director of Financial Services

The following information is a PROJECTED summary of the 2021-2022 Budget for the Whitnall School District for presentation at the September 27, 2021 Budget Presentation and Levy Adoption meeting.

**1. PROJECTED Fund Balance:**

Fund 10 Fund Balance as of July 1, 2021: \$10,343,212.67

Estimated Fund 10 Fund Balance as of June 30, 2022: \$10,343,212.67

Proposed Fund 10 Fund Balance change for 2021-2022: \$0.00

The projected balanced budget is the result of several factors. The decrease in student open enrollment out costs. The expected sustained expenditures of the self-funded health/dental insurance plan. The projected profit in Food Service, once again due to the Federally funded school breakfast and lunch program. While there will still be additional COVID mitigation costs, we are planning for a decrease in these expenditures compared to last year. The use of ESSER funds for approved expenditures. Maintaining the cost of the Special Education program. These, along with other cost factors influenced by COVID, have caused this conservative budget projection for the current school year.

- 2. PROJECTED State Equalization Aid:** \$9,987,975.00 based on the July 1, 2021 General Aid Estimation. This reflects an increase in state aid from 2020-2021 of \$293,204 or 3% increase in state aid over last year. This number won't be finalized until the October 15, 2021 Final Aid Certification.
- 3. PROJECTED Property Valuation:** \$1,923,748,621; a \$29,796,332 value increase (1.6% increase) in property valuation. Which is much lower than the 7% state average.
- 4. PROJECTED Pupil Membership Count:** 2157. The Student Count FTE (Full Time Equivalent) is the number of students actually attending WSD (face to face or virtually) adjusted due to open enrolled students and decreased based on attendance times. This number is part of the three-year average that is used in the Revenue Limit calculation. The projection of 2157 is a 41 FTE student increase from last year's membership number. While summer school membership increased to 9 FTE it remained well below our "normal" pre COVID 20+ student FTE. Based on these factors, our estimated 3-year average dropped from 2149 to 2142.
- 5. PROJECTED Total 2021-22 All Funds Tax Levy:** \$16,410,141; down nearly \$90,000 from 2020-21
- 6. PROJECTED Total 2021-22 Tax Levy Rate:** \$8.53; down from \$8.71 in 2020-21

## TREND DATA

### Revenue Limit

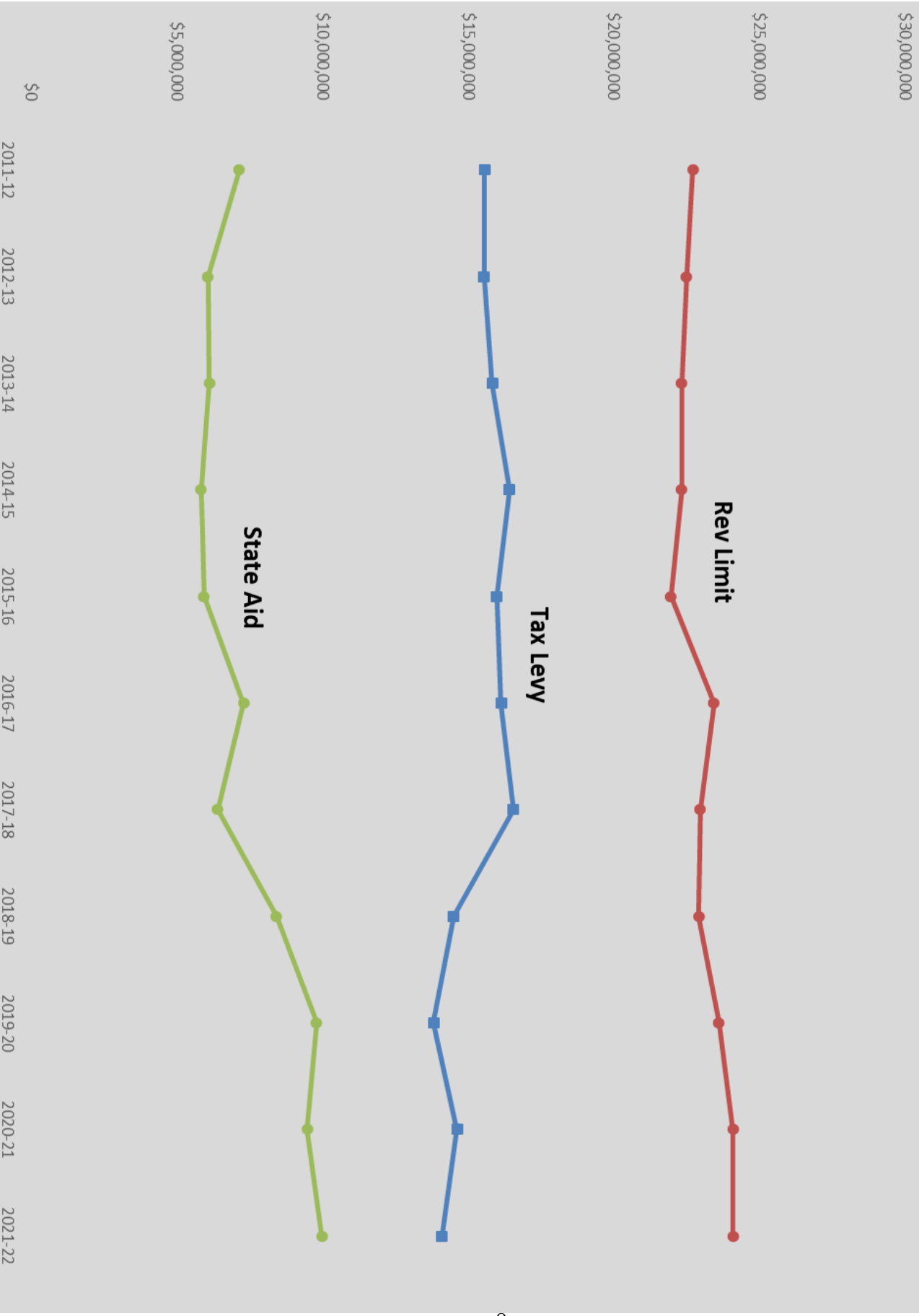
- State imposed amount of money a district can receive to operate each year
- Final Revenue Limit is calculated and released by DPI on October 15 each year
- Made up of two main funding areas:
  - State Aid
  - Local Property Tax Levy
- Based on enrollment and prior year's spending

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Revenue Limit	\$22,970,607	\$22,914,428	\$23,614,522	\$24,094,701	\$24,085,839
% change in Revenue Limit	-2.00%	-.24%	3.06%	2.03%	-.04%

	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
State Aid	\$6,410,840	\$8,414,309	\$9,805,429	\$9,472,751	\$9,987,975
% change in State Aid	-12.16%	31.25%	16.53%	-3.39%	5.44%

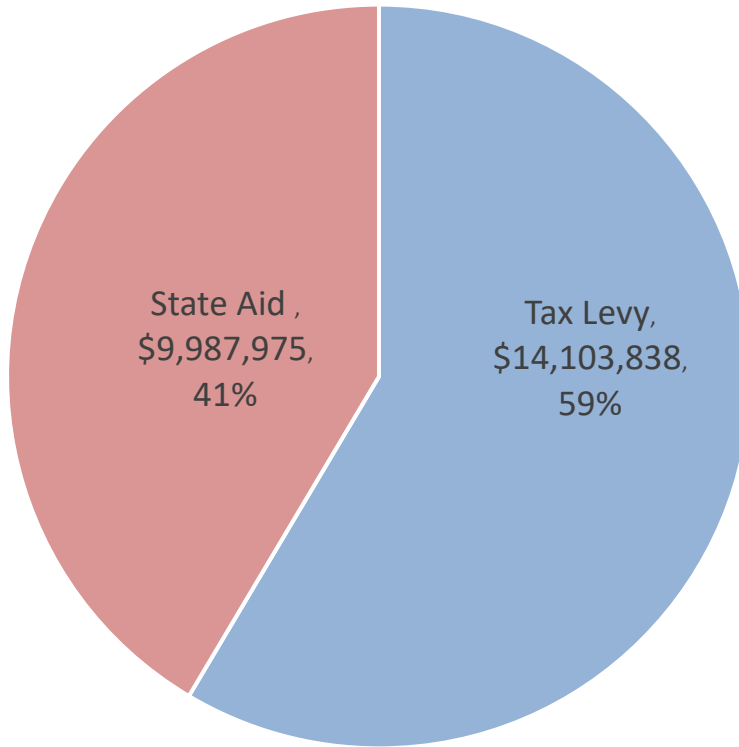
	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Tax Levy	\$16,549,147	\$16,600,119	\$16,594,094	\$16,500,000	\$16,410,141
% change in Tax Levy	2.59%	0.31%	-0.04%	-0.57%	-0.54%

# Revenue Limit, Tax Levy & State Aid





**2021-22 Revenue Limit  
\$24,085,839**



**Other State Revenue Sources Outside of the Revenue Limit**

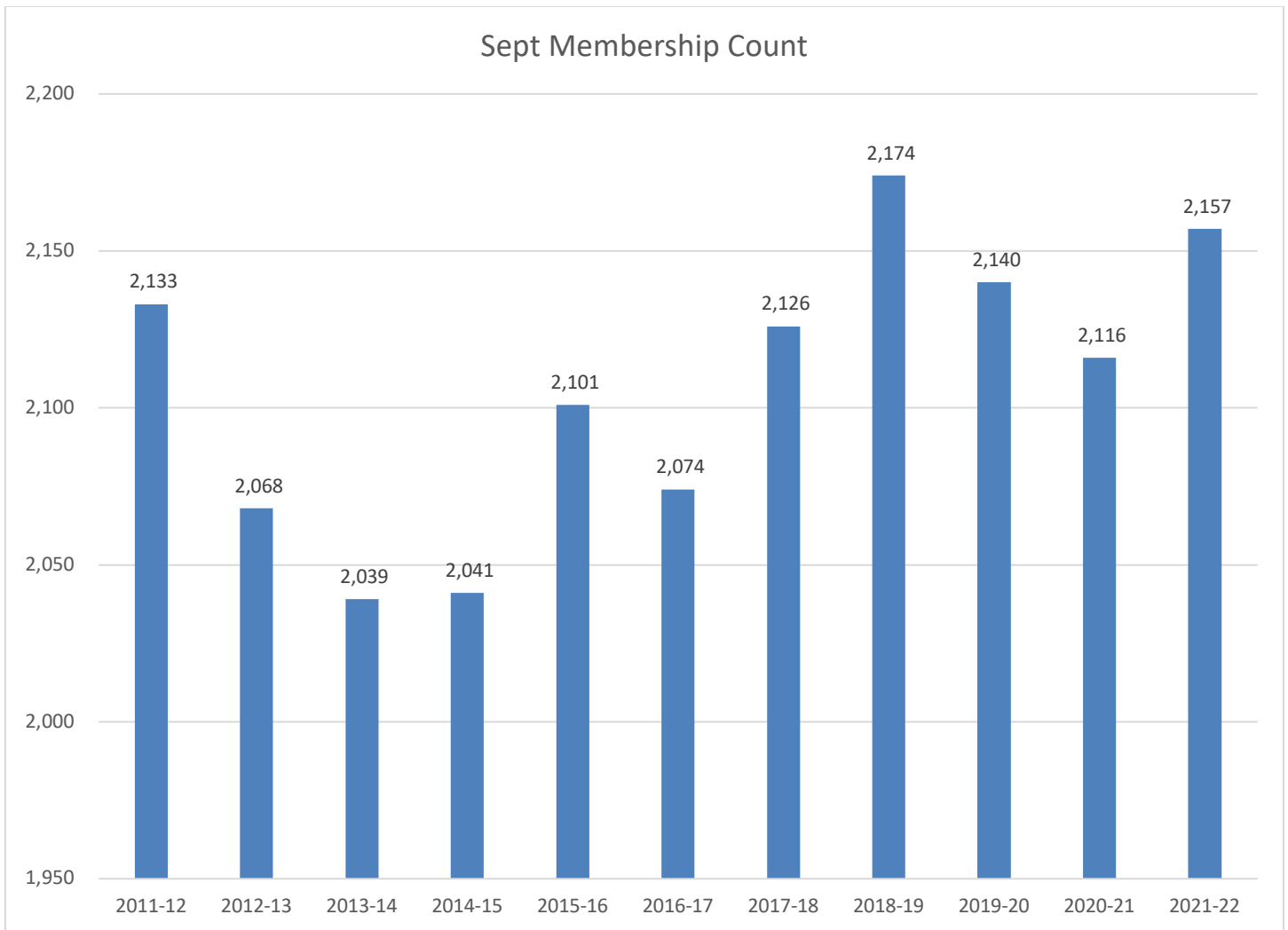
Open Enrollment	\$3.0 million
Per Pupil Aid	\$1.6 Million
Special Education*	\$1.25 million
Title Funding*	\$1.0 million
Various Grants/Aid*	\$255,000
Common School Funds (Library)*	\$92,000
Transportation	\$24,000
School Breakfast/Lunch/Milk Aid*	\$11,000

\*funding must be spent on specific expenditures

	<b><u>2011-12</u></b>	<b><u>2012-13</u></b>	<b><u>2013-14</u></b>	<b><u>2014-15</u></b>	<b><u>2015-16</u></b>	<b><u>2016-17</u></b>
Equilized Value	\$1,642,499,595.00	\$1,551,227,154.00	\$1,562,871,268.00	\$1,566,852,253.00	\$1,596,171,612.00	\$1,619,620,323.00
All Fund Tax Levy	\$15,572,562	\$15,575,952	\$15,870,671	\$16,437,936	\$16,001,948	\$16,131,015
Levy as a % of Eq Value	0.95%	1.00%	1.02%	1.05%	1.00%	1.00%
Levy Rate (in mils)	\$9.46	\$10.02	\$10.13	\$10.47	\$10.00	\$9.94

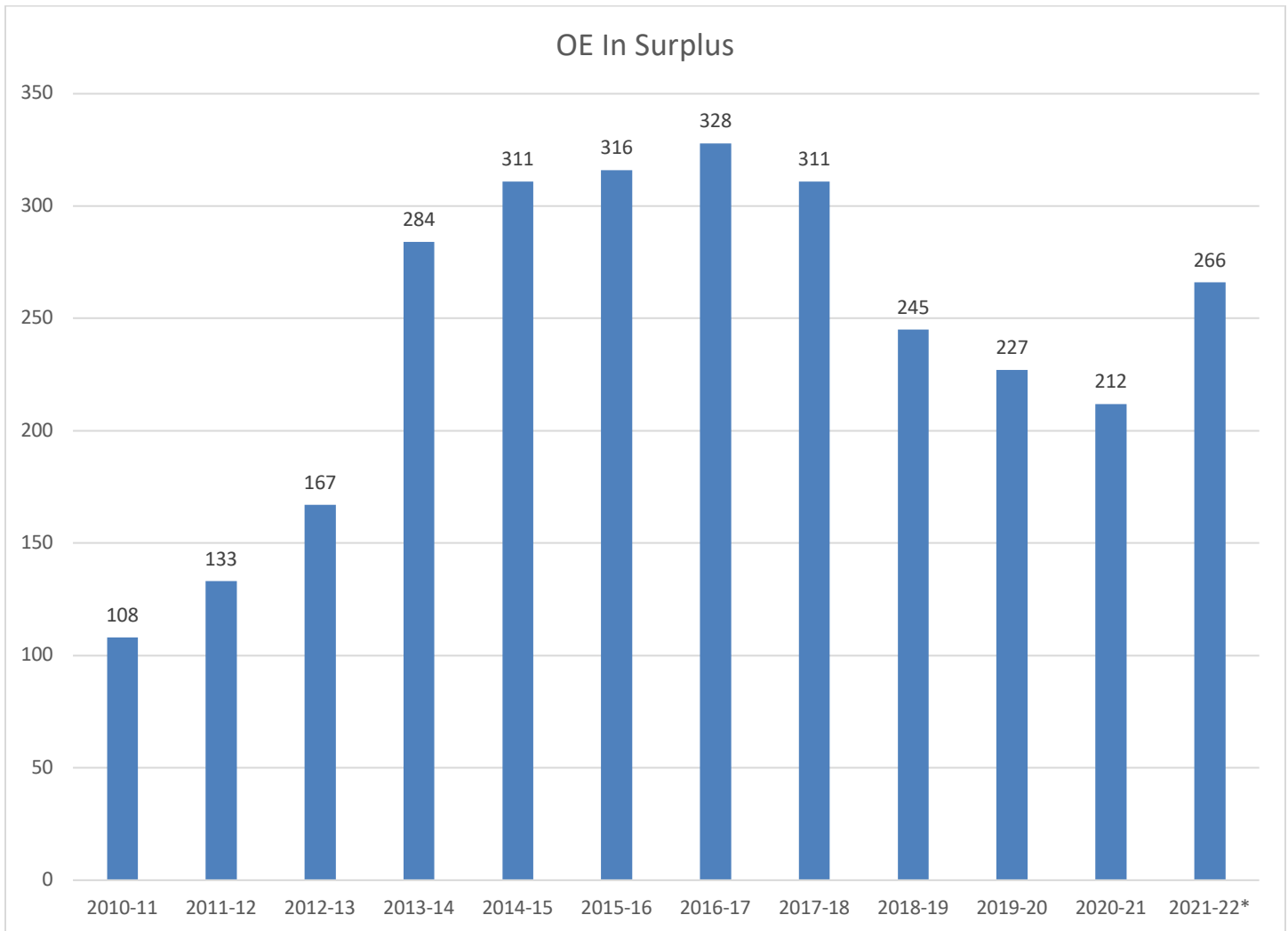
	<b><u>2017-18</u></b>	<b><u>2018-19</u></b>	<b><u>2019-20</u></b>	<b><u>2020-21</u></b>	<b><u>2021-22</u></b>
Equilized Value	\$1,636,387,500.00	\$1,682,931,385.00	\$1,819,325,980.00	\$1,893,952,289.00	\$1,923,748,621.00
All Fund Tax Levy	\$16,549,147	\$16,600,119	\$16,594,094	\$16,500,000	\$16,410,141
Levy as a % of Eq Value	1.01%	0.99%	0.91%	0.87%	0.85%
Levy Rate (in mils)	\$10.09	\$9.86	\$9.12	\$8.71	\$8.53

## Student Membership Trend



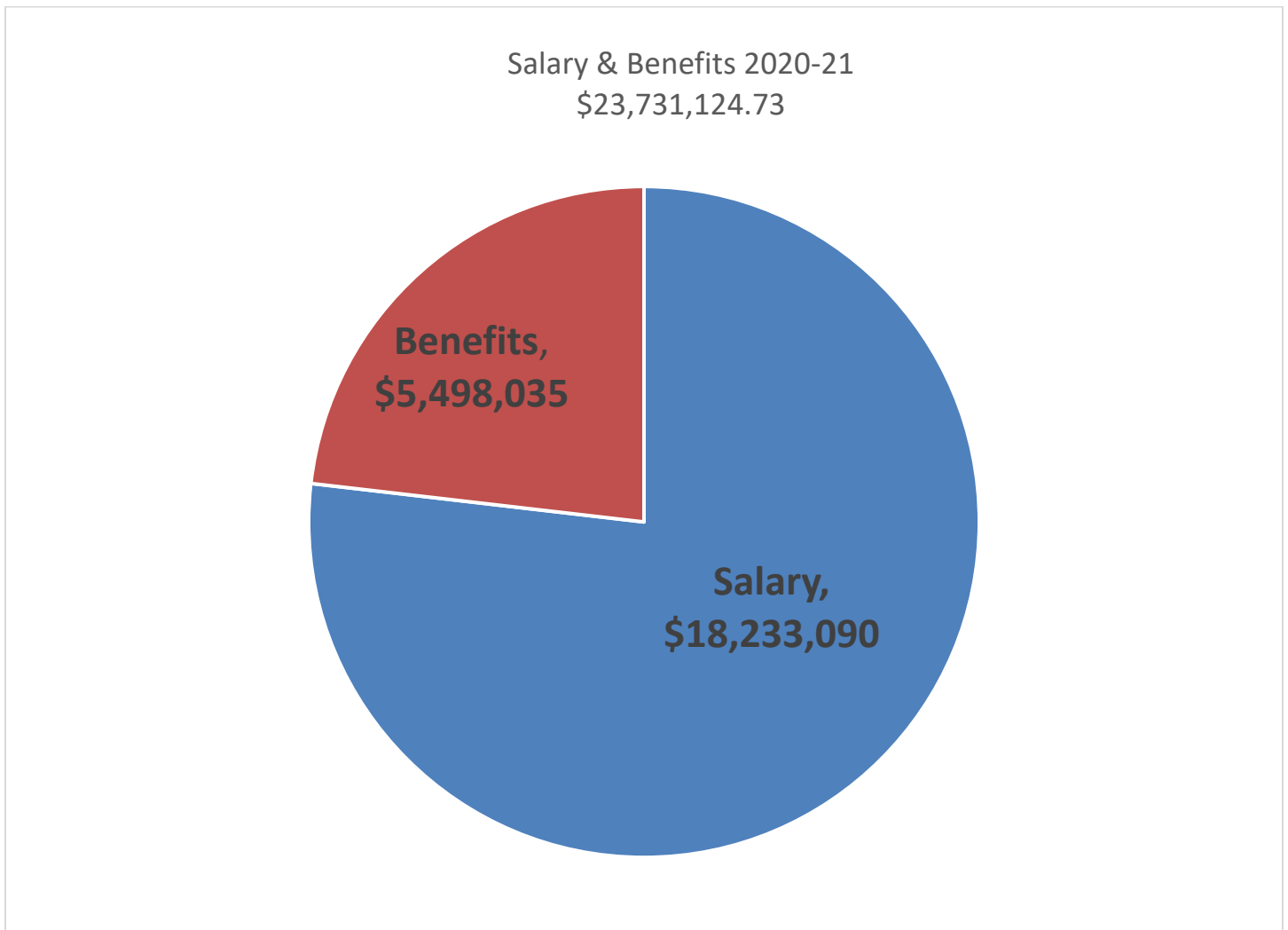
- This is student FTE's and not actual head count/enrollment
- This number is used as part of a 3-year average to calculate the Revenue Limit and State Aid
- The numbers take into account open enrollment and partial PK student count
- Includes September FTE only
  - Includes PK through 12<sup>th</sup> grade
- This year's increase is due to a large projected decrease in open enrollment out students along with a slight decrease in open enrolled in students

## Open Enrollment



	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>
Total Surplus	\$2,453,579.00	\$2,375,381.00	\$1,987,954.00	\$1,973,549.00	\$1,853,179.00	\$2,388,749
Payments Out	\$642,271.00	\$752,946.00	\$858,449.00	\$869,630.00	\$1,217,886.00	\$663,539
Payments In	\$3,095,850.00	\$3,128,327.00	\$2,846,403.00	\$2,843,179.00	\$3,071,065.00	\$3,052,288
# of Students Out	96	105	112	113	<b>153</b>	<b>90</b>
# of Students In	424	416	357	340	365	356

## Salaries & Benefits



- Salary & Benefits make up approximately 70% of our total expenditures
- \$0.00 increase in health and dental rates for 2021-22

# 2021-22 PROPOSED BUDGET

## WHITNALL SCHOOL DISTRICT BUDGET PUBLICATION, 2021-22 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:

<b>GENERAL FUND</b>	<b>Audited 2019-2020</b>	<b>Unaudited 2020-2021</b>	<b>Budget 2021-2022</b>
Beginning Fund Balance	9,426,769.65	10,131,136.16	10,343,212.67
<b>Ending Fund Balance</b>	<b>10,131,136.16</b>	<b>10,343,212.67</b>	<b>10,343,212.67</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	12,885,843.81	14,339,779.00	13,765,227.78
Inter-district Payments (Source 300 + 400)	3,004,049.08	3,220,780.23	3,100,000.00
Intermediate Sources (Source 500)	0.00	0.00	0.00
State Sources (Source 600)	11,676,777.15	11,238,939.63	11,794,443.00
Federal Sources (Source 700)	389,736.46	380,842.26	557,871.74
All Other Sources (Source 800 + 900)	386,281.04	180,487.56	25,000.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>28,342,687.54</b>	<b>29,360,828.68</b>	<b>29,242,542.52</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	12,126,878.68	12,415,736.77	12,570,875.88
Support Services (Function 200 000)	10,196,320.20	11,355,095.90	10,901,363.76
Non-Program Transactions (Function 400 000)	5,315,122.15	5,377,919.50	5,770,302.88
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>27,638,321.03</b>	<b>29,148,752.17</b>	<b>29,242,542.52</b>

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2018-2019</b>	<b>Unaudited 2019-2020</b>	<b>Budget 2020-2021</b>
Beginning Fund Balance	33,044.21	248,539.11	200,085.13
<b>Ending Fund Balance</b>	<b>248,539.11</b>	<b>200,085.13</b>	<b>214,717.96</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,057,636.00</b>	<b>5,891,815.03</b>	<b>6,198,112.18</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>5,842,141.10</b>	<b>5,940,269.01</b>	<b>6,183,479.35</b>

<b>DEBT SERVICE FUND</b>	<b>Audited 2019-2020</b>	<b>Unaudited 2020-2021</b>	<b>Budget 2021-2022</b>
Beginning Fund Balance	1,037,238.03	1,735,582.15	2,292,827.27
<b>Ending Fund Balance</b>	<b>1,735,582.15</b>	<b>2,292,827.27</b>	<b>3,275,826.27</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,963,294.00</b>	<b>1,996,422.47</b>	<b>2,443,704.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,264,949.88</b>	<b>1,439,177.35</b>	<b>1,460,705.00</b>

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2019-2020</b>	<b>Unaudited 2020-2021</b>	<b>Budget 2021-2022</b>
Beginning Fund Balance	7,831,380.12	1,418,502.98	2,626,081.62
<b>Ending Fund Balance</b>	<b>1,418,502.98</b>	<b>2,626,081.62</b>	<b>1,676,081.62</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,699,616.63</b>	<b>1,451,399.37</b>	<b>600,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>8,112,493.77</b>	<b>243,820.73</b>	<b>1,550,000.00</b>

<b>FOOD SERVICE FUND</b>	<b>Audited 2019-2020</b>	<b>Unaudited 2020-2021</b>	<b>Budget 2021-2022</b>
Beginning Fund Balance	119,380.00	22,175.81	25,483.76
<b>Ending Fund Balance</b>	<b>22,175.81</b>	<b>25,483.76</b>	<b>30,483.76</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>901,846.41</b>	<b>1,020,479.14</b>	<b>1,000,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>999,050.60</b>	<b>1,017,171.19</b>	<b>995,000.00</b>

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2019-2020</b>	<b>Unaudited 2020-2021</b>	<b>Budget 2021-2022</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND</b>	<b>Audited 2019-2020</b>	<b>Unaudited 2020-2021</b>	<b>Budget 2021-2022</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>163,246.62</b>	<b>127,944.00</b>	<b>147,000.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>163,246.62</b>	<b>127,944.00</b>	<b>147,000.00</b>

**Total Expenditures and Other Financing Uses**

<b>ALL FUNDS</b>	<b>Audited 2019-2020</b>	<b>Unaudited 2020-2021</b>	<b>Budget 2021-2022</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>45,020,203.00</b>	<b>37,917,134.45</b>	<b>39,578,726.87</b>
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	<b>3,976,875.37</b>	<b>3,645,106.87</b>	<b>4,066,294.88</b>
<b>Refinancing Expenditures (FUND 30)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>41,043,327.63</b>	<b>34,272,027.58</b>	<b>35,512,431.99</b>
<b>PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>-16.50%</b>	<b>3.62%</b>

**PROPOSED PROPERTY TAX LEVY**

<b>FUND</b>	<b>Audited 2019-2020</b>	<b>Unaudited 2020-2021</b>	<b>Budget 2021-2022</b>
General Fund	12,360,800.00	13,903,656.00	13,234,437.00
Referendum Debt Service Fund	2,785,000.00	1,878,051.00	2,438,285.00
Non-Referendum Debt Service Fund	178,294.00	118,293.00	137,419.00
Capital Expansion Fund	1,270,000.00	600,000.00	600,000.00
Community Service Fund	0.00	0.00	0.00
<b>TOTAL SCHOOL LEVY</b>	<b>16,594,094.00</b>	<b>16,500,000.00</b>	<b>16,410,141.00</b>
<b>PERCENTAGE INCREASE-- TOTAL LEVY FROM PRIOR YEAR</b>		<b>-0.57%</b>	<b>-0.54%</b>
<b>TOTAL SCHOOL MIL RATE</b>	<b>\$9.12</b>	<b>\$8.71</b>	<b>\$8.53</b>
<b>PERCENTAGE INCREASE -- TOTAL MIL RATE FROM PRIOR YEAR</b>		<b>-4.50%</b>	<b>-2.09%</b>

# District Historical Fund Balance

