

**2021  
Annual Meeting**



**School District of Cudahy  
2915 E Ramsey Avenue  
Cudahy, WI 53110  
(414) 294-7400  
[www.cudahysd.org](http://www.cudahysd.org)**

# **SCHOOL DISTRICT OF CUDAHY**

## **MISSION of the Board of Education**

*The Board's mission is to establish the district's culture which is to be shared and promoted; to build trust, care and support among our educators, administrators, support staff, students, parents, alumni and our community. It will lead in the pursuit of those common goals and objectives that reflect our shared values and are in the mutual best interests of all concerned. The traits of integrity, responsibility, perseverance, respect, citizenship and courtesy are the core of the values of the Board and its school district.*

## **MISSION of the SCHOOL DISTRICT OF CUDAHY**

*We, The School of District, will guarantee a quality education where students, staff, families and community work collaboratively to prepare all students to become productive 21<sup>st</sup> century citizens.*

## **EQUITY STATEMENT**

*The School District of Cudahy values the many unique perspectives that our students, staff, families and guests bring to our schools. Our school communities aim to nurture and provide transformative k-12 opportunities in spaces where all children and adults know that they will be physically and emotionally safe at all times. All actions, decisions and practices are chosen to promote unity, restorative justice, access and equity for and among our students and staff.*

## **BELIEFS**

We believe that a successful school district is created when  
**Everyone Feels they Belong.**

We believe that engagement is created when students and staff  
**Own Their Own Learning.**

We believe in the strength of our collective engagement in a  
**Continuous Improvement model.**

## **MOTTO**

*Opening Doors, Opening Minds*

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# School District of Cudahy Board of Education and Administration

## Board of Education

Michael Johnson, President	
Dennis Carney, Vice President	Chair: Buildings & Grounds
Chris Galewski, Treasurer	Chair: Finance
Rhonda Riccio, Clerk	Chair: Policies & Procedures
Joan Haske, Director	Chair: Personnel
Linda Kutka, Director	Chair: Health & Safety
Laurie Ozbolt, Director	Chair: Instruction

## Administration

Tina Owen-Moore, Ed.L.D	Superintendent
Karen Savaglia	Director of Instructional Services
Jennifer Shohoney	Director of Student Services/Assoc. Principal
Brian Dasher	Director of Business Services
Tina Kreitlow	Director of Athletics and Recreation
Karen Weber	Director of Human Resources
Don Olszewski	Director of Facilities

## Principals

Michael Moore	General Mitchell Elementary School
Shannon Clark West	J.E. Jones Elementary School
Melissa Kostka	Kosciuszko Elementary School
Matthew Orlovski	Lincoln Elementary School
Anjanette Nickel	Park View Elementary School
Ehren Miller	Cudahy Middle School
Christopher Haeger	Cudahy High School

## Associate Principals

Clare Huerter	Cudahy High School
Steve Madden	Cudahy High School

## Staff

Mary Rejniak	Executive Administrative Assistant
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## PURPOSE AND PROCEDURES FOR BUDGET HEARING AND ANNUAL MEETING

### ***What is the purpose of the budget hearing and annual meeting?***

To provide occasion for the residents to offer input to their elected school board directors on the operation of the school district.

### ***Who may speak at the budget hearing and annual meeting?***

Residents of the School District of Cudahy.

Exceptions may be made by the chair.

Persons wishing to be recognized by the chair to speak should raise their hand at the point in the meeting when they wish to speak.

A person who is recognized to speak shall state his/her name and address.

### ***What does Wisconsin law require?***

Wisconsin law requires that when the School Board completes its budget, a public hearing is held at which time any resident or taxpayer has an opportunity to be heard on the proposed budget. Thus, the purpose of this meeting is to allow such public reaction and comment. At this year, no votes are taken on the budget and its line items. Electors vote on the tax levy portions of the budget hearing during the annual meeting which follows this hearing. The comments and advice received here will be considered at a future Board meeting. At that time, the Board of Education may act to modify the budget based on your input today. [65.90(4)] WI Statutes.

The intent of the Wisconsin Statute calling for a budget hearing is to provide for an expression of public opinion but leaves the governing body free to act as it determines to be in the public interest. Accordingly, the electors at the budget hearing do not have the power to amend the budget as proposed, nor to approve or disapprove of the budget.

### ***When is the annual meeting to be held?***

Common school districts shall hold an annual meeting on the 4th Monday in July at 8:00 p.m. unless the electors at one annual meeting determine to thereafter hold the annual meeting on a different date or hour, or to authorize the school board to establish a different date or hour. No annual meeting may be held before May 15<sup>th</sup> or after October 31<sup>st</sup>.

### ***Who may vote at the annual meeting?***

Every United States citizen age 18 or older who has resided in Cudahy in an election district or ward for 10 days before any election where he/she offers to vote is an eligible voter.

### ***How is a vote challenged?***

If a person attempting to vote at an annual meeting or special meeting is challenged, the chairperson of the meeting shall state to the person challenged the qualifications necessary to vote at the meeting. If such person declares that he is eligible to vote and if such challenge is not withdrawn, the chairperson shall administer the following oath or affirmation to him: "You do solemnly swear (or affirm) that you are an actual resident of this school district and that you are qualified, according to law, to vote at this meeting." A person taking such oath or affirmation shall be permitted to vote, but if he/she refuses to take such oath or affirmation he/she may not vote [120.08(3)] WI Statutes

# SCHOOL DISTRICT OF CUDAHY FIVE-YEAR PLAN

In the spring of 2021, the Board and Administration led a strategic planning process to develop a five-year plan for the district. The planning involved multiple listening sessions, reviews of our data, and Board and stakeholder engagement in a collaborative strategic planning process. The result is an ambitious and exciting five-year plan for the School District of Cudahy.

## Core Values

Success - Collaboration - Responsibility - Ethics - Kindness  
Passion - Equity - Adaptability - Pride

## District Vision

The vision for where we want to be at the end of our five-year plan includes the following:

### Goal #1: Academic Achievement

The School District of Cudahy is rated in the top 10% of school districts in the state for academic achievement.

### Goal #2: Community and Schools Working Together

Our schools are connected to our community and our community is connected to our schools through a variety of partnerships and shared activities.

### Goal #3: Fiscal Sustainability

Operating revenues and expenses are balanced and a healthy fund balance is maintained.

### Goal #4: Outdoor Learning Spaces

Each of our operating schools boasts outdoor learning spaces that were designed with and for students.

### Goal #5: Community Pride

Staff and community boast with pride in our schools and eagerly share the benefits of attending with others.

### Goal #6: Parents as Involved Partners

Parents of all backgrounds and experiences feel welcome and supported in our schools and participate actively.

### Goal #7: Outstanding Career Pathways

Career pathways are outstanding so that all students are able to graduate with career-based learning experiences, college credits, and a multitude of career opportunities.

## Strategic Priorities

Our strategic priorities and the goals we've set to achieve them are listed below.

### **PRIORITY: Students Graduate Future-Ready**

**Goal 1:** As measured by the 3rd grade, English Language Arts (ELA) WI State assessments, 100% of students are proficient.

**Goal 2:** As measured by the 8th grade, Math WI State assessments, 100% of students are proficient.

**Goal 3:** 80% of graduates demonstrate college and career readiness by earning a C or better in Math III.

**Goal 4:** 100% of graduating seniors have participated in a career-based learning experience (CBLE).

**Goal 5:** On the parent survey question of "My child is recognized for good work and behavior at this school" the mean increases from 4.07 to 4.20.

### **PRIORITY: High-Performing, Engaged & Highly Satisfied Workforce**

**Goal 6:** As reported by the Energage employee survey, employee engagement increases from 53% to 75%.

**Goal 7:** 90% of classrooms meet the district's proficiency goals in English Language Arts and mathematics.

**Goal 8:** On the question of "My principal/supervisor provides feedback concerning areas for improving my performance" the mean score improves from 4.22 to 4.32.

**Goal 9:** On the question of "If given a choice, I would recommend that a parent send his or her child to this school district" the mean increases from 3.98 to 4.10.

### **PRIORITY: Highly-Satisfied & Engaged Students, Families & Community**

**Goal 10:** On the question of "If given a choice, I would recommend that a parent send his or her child to this school district" the mean increases from 3.98 to 4.10.

**Goal 11:** On the question of "My family is treated with respect at this school" 100% of families answer neutrally or affirmatively.

**Goal 12:** Each school annually establishes and maintains at least 5 community partnerships and/or activities to engage the community in the schools and/or the school in the community.

**Goal 13:** Overall grade on Niche.com increases from a B- to an A and Google Review score increases from a 3.3 to a 4.5.

## **PRIORITY: Safe & Efficient School & District Operations**

**Goal 14:** By the end of the operating referendum and the completion of the 2023-2024 school year, the school district has completed a course of action to balance revenues and expenses and restore the fund balance according to Board policy.

**Goal 15:** Outdoor learning environments are designed with student input and built at each of our active school campuses.

**Goal 16:** On the question of "The superintendent manages district finances effectively" the mean increases from 3.93 to 4.10.

**Goal 17:** School Safety rating on Niche.com increases from a C to an A.

**Goal 18:** Our insurance mod rate determined by worker's compensation claims is less than 1 on an annual basis.

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## **Student Achievement Data**

The Wisconsin Student Assessment System (WSAS) is a comprehensive statewide program designed to provide information about what students know in core academic areas and whether they can apply what they know. The WSAS includes:

- The Wisconsin Forward Exam at grades 3-8 in English Language Arts (ELA) and Mathematics, at grades 4 and 8 in Science, and 4, 8, and 10 in Social Studies
- Dynamic Learning Map (DLM) measures the academic progress of students with the most significant cognitive disabilities at grades 3-11 in ELA and math, at grades 4 and 8-11 science, and at 4, 8, and 10 social studies.
- ACT Aspire at grades 9 & 10
- The ACT plus Writing at grade 11 for Reading, English, Mathematics, Science, and Writing

The School District of Cudahy uses the results of our state assessment data to evaluate programming and instructional practices. School and District teams work collectively to strengthen our readiness for these assessments by implementing plans that focus on the following priority areas: Testing Environment, Teacher Readiness, Student Readiness, Communication and Academic Readiness.

### 3<sup>RD</sup> GRADE

Forward & DLM 3rd grade ELA						
School Year	Enrolled	NO test	Below Basic	Basic	Proficient	Advanced
2015-2016	198	1.0%	16.2%	42.9%	32.3%	7.6%
2016-2017	173	1.7%	17.9%	39.3%	34.7%	6.4%
2017-2018	158	0.0%	26.6%	32.9%	35.4%	5.1%
2018-2019	144	1.4%	20.1%	43.1%	33.3%	2.1%
2019-2020	No State Assessment Given					
2020-2021	Data Embargoed Until Fall of 2021					

Forward & DLM 3rd grade Math						
School Year	Enrolled	NO test	Below Basic	Basic	Proficient	Advanced
2015-2016	198	0.0%	22.7%	36.9%	33.3%	6.0%
2016-2017	173	1.7%	23.1%	37.6%	33.5%	4.0%
2017-2018	158	0.0%	21.5%	34.2%	38.0%	6.3%
2018-2019	144	0.0%	21.5%	34.0%	34.7%	8.3%
2019-2020	No State Assessment Given					
2020-2021	Data Embargoed Until Fall of 2021					

### 4<sup>TH</sup> GRADE

Forward & DLM 4th grade ELA						
School Year	Enrolled	NO test	Below Basic	Basic	Proficient	Advanced
2015-2016	171	1.2%	17.0%	43.9%	35.7%	2.3%
2016-2017	183	0.0%	24.0%	31.1%	35.5%	9.3%
2017-2018	168	0.6%	19.0%	36.3%	39.3%	4.8%
2018-2019	153	1.3%	27.5%	30.1%	32.0%	9.2%
2019-2020	No State Assessment Given					
2020-2021	Data Embargoed Until Fall of 2021					

Forward & DLM 4th grade Math						
School Year	Enrolled	NO test	Below Basic	Basic	Proficient	Advanced
2015-2016	171	1.2%	26.9%	53.2%	18.7%	0.0%
2016-2017	183	0.0%	26.2%	45.4%	24.0%	4.4%
2017-2018	168	0.6%	18.5%	45.8%	31.0%	4.2%
2018-2019	153	1.3%	24.2%	35.9%	33.3%	5.2%
2019-2020	No State Assessment Given					
2020-2021	Data Embargoed Until Fall of 2021					

<b>Forward &amp; DLM 4th grade Science</b>						
School Year	Enrolled	NO test	Below Basic	Basic	Proficient	Advanced
2015-2016	171	1.2%	9.4%	45.0%	33.3%	11.1%
2016-2017	183	0.0%	18.6%	30.6%	37.2%	13.7%
2017-2018	168	0.6%	12.5%	33.3%	39.3%	14.3%
2018-2019	153	1.3%	16.3%	33.3%	30.7%	18.3%
2019-2020	No State Assessment Given					
2020-2021	Data Embargoed Until Fall of 2021					

<b>Forward &amp; DLM 4th grade Social Studies</b>						
School Year	Enrolled	NO test	Below Basic	Basic	Proficient	Advanced
2015-2016	171	1.2%	21.6%	27.5%	35.1%	14.6%
2016-2017	183	0.0%	21.9%	26.2%	33.3%	18.6%
2017-2018	168	0.6%	17.9%	30.4%	29.8%	21.4%
2018-2019	153	1.3%	20.9%	23.5%	32.0%	22.2%
2019-2020	No State Assessment Given					
2020-2021	Data Embargoed Until Fall of 2021					

## 5<sup>TH</sup> GRADE

<b>Forward &amp; DLM 5th grade ELA</b>						
School Year	Enrolled	NO test	Below Basic	Basic	Proficient	Advanced
2015-2016	191	2.1%	27.2%	35.6%	32.5%	2.6%
2016-2017	177	0.6%	20.9%	36.7%	37.9%	4.0%
2017-2018	171	0.6%	19.3%	35.1%	40.9%	4.1%
2018-2019	181	0.0%	25.4%	32.6%	40.9%	1.1%
2019-2020	No State Assessment Given					
2020-2021	Data Embargoed Until Fall of 2021					

<b>Forward &amp; DLM 5th grade Math</b>						
School Year	Enrolled	NO test	Below Basic	Basic	Proficient	Advanced
2015-2016	191	2.6%	47.1%	34.0%	14.1%	2.1%
2016-2017	177	0.6%	29.4%	38.4%	30.5%	1.1%
2017-2018	171	0.6%	28.1%	27.5%	32.7%	11.1%
2018-2019	181	0.0%	32.6%	28.7%	32.6%	6.1%
2019-2020	No State Assessment Given					
2020-2021	Data Embargoed Until Fall of 2021					

## 6<sup>TH</sup> GRADE

<b>Forward &amp; DLM 6th grade ELA</b>						
School Year	Enrolled	NO test	Below Basic	Basic	Proficient	Advanced
2015-2016	177	4.0%	26.0%	39.0%	23.7%	7.3%
2016-2017	174	1.7%	25.3%	44.3%	23.0%	5.7%
2017-2018	150	1.3%	25.3%	47.3%	24.0%	2.0%
2018-2019	178	0.6%	29.2%	37.1%	24.7%	8.4%
2019-2020	No State Assessment Given					
2020-2021	Data Embargoed Until Fall of 2021					



<b>Forward &amp; DLM 6th grade Math</b>						
School Year	Enrolled	NO test	Below Basic	Basic	Proficient	Advanced
2015-2016	177	3.4%	33.9%	45.2%	16.9%	0.6%
2016-2017	174	1.7%	31.6%	39.1%	25.9%	1.7%
2017-2018	150	1.3%	22.0%	41.3%	34.0%	1.3%
2018-2019	178	0.0%	34.8%	35.4%	25.8%	3.9%
2019-2020	No State Assessment Given					
2020-2021	Data Embargoed Until Fall of 2021					

## 7<sup>TH</sup> GRADE

<b>Forward &amp; DLM 7th grade ELA</b>						
School Year	Enrolled	NO test	Below Basic	Basic	Proficient	Advanced
2015-2016	176	0.6%	25.6%	42.0%	29.5%	2.3%
2016-2017	177	2.8%	28.2%	39.5%	27.1%	2.3%
2017-2018	158	1.9%	34.2%	34.2%	24.1%	5.7%
2018-2019	161	0.6%	23.6%	32.3%	40.4%	3.1%
2019-2020	No State Assessment Given					
2020-2021	Data Embargoed Until Fall of 2021					

<b>Forward &amp; DLM 7th grade Math</b>						
School Year	Enrolled	NO test	Below Basic	Basic	Proficient	Advanced
2015-2016	176	0.6%	39.2%	36.4%	23.9%	0.0%
2016-2017	177	2.8%	40.7%	31.6%	24.3%	0.6%
2017-2018	158	2.5%	46.2%	25.9%	23.4%	1.9%
2018-2019	161	0.6%	36.1%	36.6%	31.7%	0.0%
2019-2020	No State Assessment Given					
2020-2021	Data Embargoed Until Fall of 2021					

## 8<sup>TH</sup> GRADE

<b>Forward &amp; DLM 8th grade ELA</b>						
School Year	Enrolled	NO test	Below Basic	Basic	Proficient	Advanced
2015-2016	177	1.7%	36.7%	36.7%	22.0%	2.8%
2016-2017	179	0.6%	40.8%	37.4%	17.9%	3.4%
2017-2018	173	5.2%	46.2%	32.4%	11.0%	5.2%
2018-2019	155	0.0%	41.3%	38.1%	16.8%	3.9%
2019-2020	No State Assessment Given					
2020-2021	Data Embargoed Until Fall of 2021					

<b>Forward &amp; DLM 8th grade Math</b>						
School Year	Enrolled	NO test	Below Basic	Basic	Proficient	Advanced
2015-2016	177	1.7%	48.6%	36.2%	13.6%	0.0%
2016-2017	179	0.0%	52.5%	31.8%	15.1%	0.6%
2017-2018	173	4.6%	53.2%	28.3%	13.3%	0.6%
2018-2019	155	0.0%	47.7%	34.2%	16.8%	1.3%
2019-2020	No State Assessment Given					
2020-2021	Data Embargoed Until Fall of 2021					

<b>Forward &amp; DLM 8th grade Science</b>						
School Year	Enrolled	NO test	Below Basic	Basic	Proficient	Advanced
2015-2016	177	1.7%	21.5%	41.2%	30.5%	5.1%
2016-2017	179	0.0%	22.3%	42.6%	29.6%	5.6%
2017-2018	173	4.6%	27.7%	33.5%	24.9%	9.2%
2018-2019	155	0.0%	31.0%	29.7%	27.7%	11.6%
2019-2020	No State Assessment Given					
2020-2021	Data Embargoed Until Fall of 2021					

<b>Forward &amp; DLM 8th grade Social Studies</b>						
School Year	Enrolled	NO test	Below Basic	Basic	Proficient	Advanced
2015-2016	177	1.7%	18.1%	35.0%	32.2%	13.0%
2016-2017	179	0.6%	27.9%	33.0%	26.3%	12.3%
2017-2018	173	4.6%	33.5%	24.3%	26.6%	11.0%
2018-2019	155	0.0%	23.9%	27.1%	39.4%	9.7%
2019-2020	No State Assessment Given					
2020-2021	Data Embargoed Until Fall of 2021					

## 9<sup>TH</sup> GRADE

<b>ACT Aspire 9th grade</b>								
Average Score								
	# of Students	Spring of 2015-16	# of Students	Spring of 2016-17	# of Students	Spring of 2017-18	# of Students	Spring of 2018-19
ELA	157	422.4	184	423.7	176	423.1	167	423.2
English	157	422.8	184	425.3	176	424.5	167	425.4
Reading	157	420.1	184	419.5	176	418.5	167	418.5
Writing	157	424.2	184	425.9	176	NA	167	NA
STEM	157	422.6	184	422.8	176	422.2	167	422.4
Mathematics	157	421.2	184	421.4	176	420.6	167	421.6
Science	157	423.5	184	423.6	176	423.3	167	422.7
Composite	157	422.1	184	422.6	176	421.9	167	422.2
2019-2020	No State Assessment Given							
2020-2021	Data Embargoed Until Fall of 2021							

## 10<sup>TH</sup> Grade

<b>Forward &amp; DLM 10th grade Social Studies</b>						
School Year	Enrolled	NO test	Below Basic	Basic	Proficient	Advanced
2015-2016	173	1.2%	33.5%	26.0%	26.0%	13.3%
2016-2017	158	1.3%	38.0%	24.1%	28.5%	8.2%
2017-2018	183	2.2%	35.0%	27.3%	23.0%	12.6%
2018-2019	187	4.3%	46.5%	20.9%	18.2%	10.2%
2019-2020	No State Assessment Given					
2020-2021	Data Embargoed Until Fall of 2021					



ACT Aspire 10th grade								
Average Score								
	# of Students	Spring of 2015-16	# of Students	Spring of 2016-17	# of Students	Spring of 2017-18	# of Students	Spring of 2018-19
ELA	160	423.1	157	424.1	180	425.9	184	422.2
English	167	425.2	157	425.3	180	427.9	184	424.7
Reading	167	419.4	157	420.1	180	420.5	184	427.5
Writing	160	423.8	157	426.5	180	NA	184	NA
STEM	166	423.6	157	423.7	180	424.2	184	421.6
Mathematics	166	422.3	157	422.4	180	423.3	184	420.5
Science	166	424.4	157	424.4	180	424.4	184	422.2
Composite	168	423	157	423.3	180	424.5	184	421.4
2019-2020	No State Assessment Given							
2020-2021	Data Embargoed Until Fall of 2021							

## 11<sup>TH</sup> Grade

ACT 11th Grade							
Average Score							
	# of Students	Spring of 2017-18	# of Students	Spring of 2018-19	# of Students	Spring of 2019-20	Spring of 2020-21
ELA	149	16	180	16	178	16	Embargoed until Fall 2021
English	149	16	180	17	178	16	
Reading	149	18	180	18	178	17	
Writing	149	6	180	6	178	6	
STEM	149	17	180	18	178	17	
Math	149	17	180	17	178	17	
Science	149	18	180	18	178	18	
Composite	149	17	180	17	178	17	

# **SCHOOL DISTRICT OF CUDAHY**

Administration Center  
2915 E Ramsey Ave.  
Cudahy, WI 53110

**BUDGET HEARING**  
**SEPTEMBER 13, 2021**  
**6:00 p.m.**

**OPEN**

## **BUDGET HEARING AGENDA**

1. Introduction: Board President and Superintendent
2. Purpose and Procedures for Budget Hearing and Annual Meeting: Board President
3. Timeline of the 2021-2022 Budget Development Process: Board President
4. Overview of the Budget: Director of Business Services
5. Question and Answer Session: Board President

**ADJOURN**

## TIMELINE OF THE 2021-22 BUDGET DEVELOPMENT PROCESS

Dec. 14, 2020	The Budget Process Timeline is presented to the School Board.
January 2021	The School Principals and Directors receive budget planning packets to start the budget process for 2021-22.
Jan/Feb.	The Administration reviews current programs and funding levels and the per pupil allocations for establishing school based budgets.
Jan/Feb.	The Board approves the per pupil allocation level for 2021-22 for supplies and materials.
February	The Board receives 2021-22 Budget information, including January 2021 Pupil Count totals, preliminary multi-year Revenue Cap Calculations, school fees calculations, miscellaneous workers wage schedules, and the school based supply and materials budgets.
March	Administration reviews staffing requirements for the upcoming year.
March	The Board approves miscellaneous workers wage schedules and student school fees schedules.
April	The school based budgets are presented to the School Board. Athletics and Recreation budgets are presented.
May	Revised Revenue Cap Calculations are presented to the Board.
June	The remaining portions of the budget are presented. This includes staffing (salaries and fringe benefits), maintenance and operations, central services, etc.
June	The Board receives and approves the preliminary Budget and Tax Levy for fiscal year 2021-22 in Public Notice format. Final modifications will be based on the September enrollments.
July/August	Administration monitors state legislation and its affect on the budget
Sept. 13, 2021	Proposed date for District's Budget Hearing and Annual Meetings.
Sept. 17, 2021	District conducts its Third Friday September Pupil counts, which help determine final Revenue Cap and 2021-22 Budget/Tax Levy.
October 25, 2021	Tentative date of the approval of the Final 2021-22 Budget and Tax Levy by the School Board.

# 2021-2022 ANNUAL BUDGET

Providing  
Excellence  
Within Our  
Means



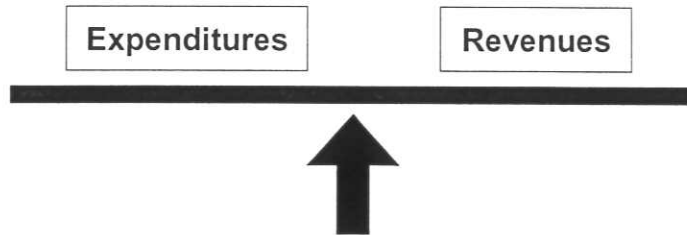
## ANATOMY OF A BUDGET

- ▶ Revenue Cap
- ▶ Revenue Sources
- ▶ Fixed Costs
- ▶ Salaries and Benefits
- ▶ Needs
- ▶ Priorities
- ▶ Strategic Plan
- ▶ State Budget and  
Legislative Impact

## BUDGET FUNDS

Fund Number	Fund Title	Fund Number	Fund Title
10	General	50	Food Service
21	Special Projects	60	Agency Fund: Student Activities
27	Special Education	72	Scholarships
38	Debt Service: Non-Referendum	73	OPEB Trust Fund
39	Debt Service: Referendum	80	Community Service (Recreation)
49	Capital Projects	99	Cooperative Program (Connects)

## BALANCE



## APPROACH

- ▶ Conservative
- ▶ Thorough
- ▶ Resourceful
- ▶ Innovative

## REVENUE CAP

- ▶ 25 Years
- ▶ Student Enrollment (3 yr. Average)
- ▶ Allows Increase of \$ Per Student
  - ▶ This year's was an increase of **\$179/student**
  - ▶ Total revenue cap increased \$283,319 or 1%
- ▶ Places Control on Property Taxes

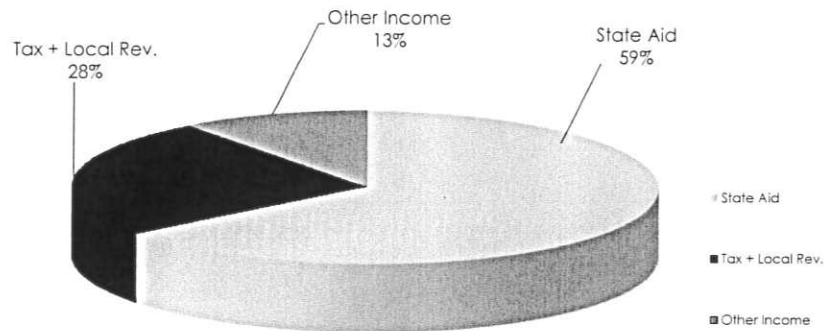
## GENERAL FUND

### FUND 10

#### GENERAL FUND 10 REVENUES

Type	Dollar Amount	Percentage
State Aid	\$20,626,702	59%
Revenues & Local Property Taxes	\$9,700,766	28%
Federal Aid & Other State and Local Sources	\$4,663,101	13%
	<b>\$34,990,569</b>	<b>100.0%</b>

## GENERAL FUND 10 REVENUES



## FUND 10 BUDGET

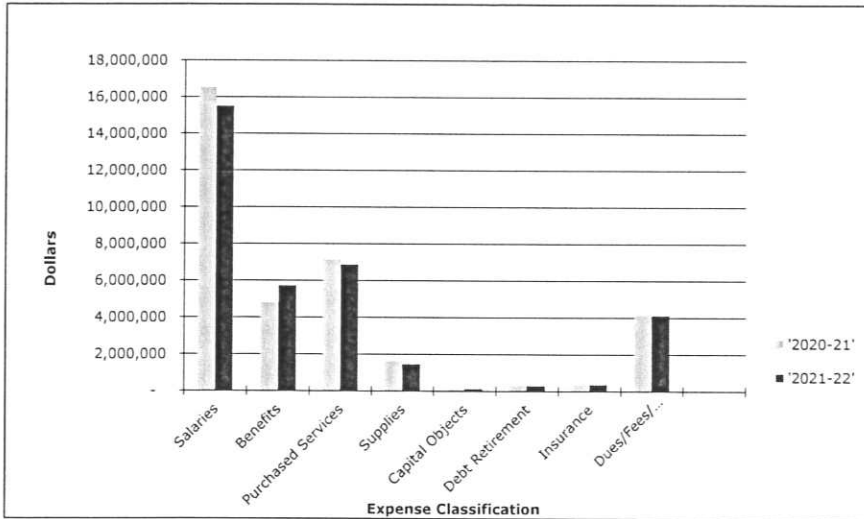
Expenditure Budget: **\$34,431,585**

Decrease of **\$504,438 (1.4%)** from 2020-21

Budget as revised June 28, 2021



## GENERAL FUND BUDGET: 2020-21 VS. 2021-22



## FUND 21

## SPECIAL PROJECTS

## FUND 21

2021-22 Expenditure Budget: **\$85,000**

Estimated expenditures funded through contributions, fundraisers and related activity with affiliated groups.\*

*\*This fund also includes loans to Booster Clubs.*

## FUND 27

## SPECIAL EDUCATION

## FUND 27

Expenditure Budget: **\$5,567,990**

Decrease of **\$501,126 (8.2%)** from 2020-21

Budget as revised June 28, 2021

## FUNDS 38 & 39

38: NON-REFERENDUM DEBT

39: REFERENDUM DEBT

## FUNDS 38 & 39

Non-Referendum: **\$767,111**

Referendum: **\$1,491,081**

Total: **\$2,258,192**

**Last Year Actual \$2,634,697**

## RECENTLY INCURRED DEBT

### Bonds

- ▶ 2012 G.O. Bonds: \$2,890,000 (Referendum)
- ▶ 2013 G.O. Bonds: \$5,900,000 (Referendum)
- ▶ 2013 QZAB G.O. Debt: \$1,150,000 (Under the District's Revenue Cap)
- ▶ 2020 Capital Lease \$124,784 (Technology)
- ▶ 2019 Capital Lease: \$250,000 (Technology/Phones)
- ▶ 2018 Capital Lease: \$198,150 (Technology)
- ▶ 2017 G.O. School Improvement Bonds: \$7,900,000 (Referendum)
- ▶ 2017 G.O Refunding Bonds: \$4,895,000 (JCI-PC)
- ▶ 2017 QZAB G.O. Debt: \$1,000,000 (JCI-PC)
- ▶ 2020 G.O. Promissory Notes: \$2,300,000 (Operating Referendum Capital Projects)
- ▶ 2021 G.O Refunding Bonds: \$4,022,000

## DEBT TIMELINE

- ▶ Non-Referendum & Referendum Debt will be paid off by 2037
- ▶ \$4.2 million of District debt payments have been paid off sooner than their original maturity dates (“defeased”), saving on future interest costs.

## FUND 49

## CAPITAL PROJECTS

**FUND 49 CAPITAL PROJECTS FUND**

2021-22 Expenditure Budget: \$640,391

**FUND 50**

**FOOD SERVICE**

FUND 50

2021-22 Expenditure Budget: **\$963,644**

Increase of **\$340,025 (54.5%)** from 2020-21

FUND 60

AGENCY FUND  
STUDENT ACTIVITIES

## FUND 60 FIDUCIARY FUND

Funds held for others that are not  
District Directed Activities.

2021-22 Expenditure Budget: **\$20,000**

No budget change from 2020-21

## FUND 72

## SCHOLARSHIPS



**FUND 72 SCHOLARSHIP FUND**

2021-22 Expenditure Budget: **\$51,750**

No budget change from 2020-21

**FUND 73**

**OPEB TRUST FUND**

## FUND 73

OPEB Trust Fund Balance at the date of the Annual Meeting September 13, 2021: **\$4,689,892**

Budgeted 2021-22 distributions of **\$505,450** to provide health related coverage to retirees

Actuarially Determined Contribution "ADC" payment to OPEB Trust not budgeted in 2021-2022.

## FUND 80

COMMUNITY SERVICE  
RECREATION

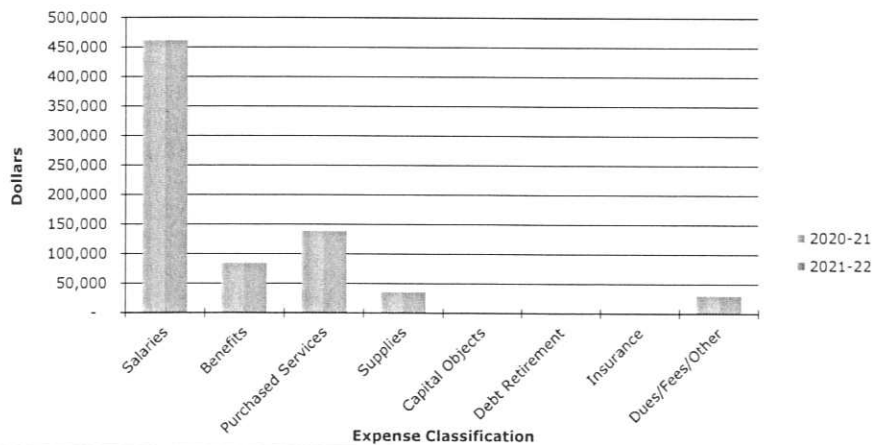
## FUND 80

2021-22 Expenditure Budget: **\$748,715**

No change from 2020-21

Budget as revised June 28, 2021.

## COMMUNITY SERVICE/RECREATION BUDGET 2020-21 VS. 2021-22



## RECREATION PROGRAMS

### *Approximate Breakout of Recreation Programming*

- ▶ Youth Programs account for about 80% of the participant total
- ▶ Adult Programs account for about 20% of the participant total

TAX LEVY

## GENERAL FUND TAX LEVY

2021-22 Levy for General Fund as approved by  
School Board on June 28, 2021.

**\$9,433,766**

## FUNDS 38 & 39

2021-22 Levy for Debt Service as approved  
by School Board on June 28, 2021.

Non-Referendum: **\$1,491,081**

Referendum: **\$767,111**

Total: **\$2,258,192**

## FUND 80 TAX LEVY

2021-221 Levy For Community Service

**\$329,272**

No change in 12 Years

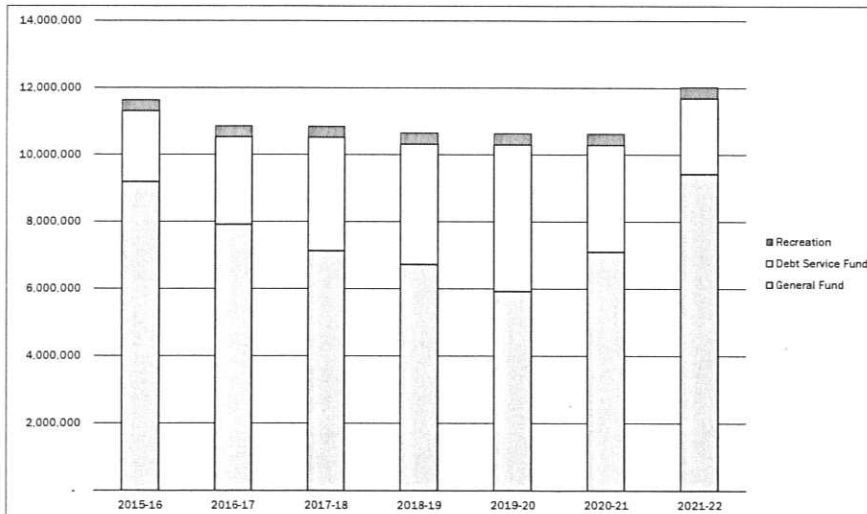
## PRELIMINARY SCHOOL TAX LEVY

	Actual Tax Levy October 2020	Est. Tax Levy at 9/13/2021	Difference	% Change
General Fund	7,098,710.00	9,433,766.00	2,335,056.00	32.9%
Debt Service			-	
Non-Referendum	1,240,277.00	1,491,081.00	250,804.00	20.2%
Referendum	1,955,420.00	767,111.00	(1,188,309.00)	-60.8%
Community Service	329,272.00	329,272.00	-	0.0%
Total School Levy	10,623,679.00	12,021,230.00	1,397,551.00	13.2%

## TAX LEVY

- ▶ 2021-22 Preliminary Tax Levy at September 13, 2021 of \$12,021,230 is up \$1,397,551 from 2020-21 actual levy of \$10,623,679
- ▶ Referendum approved non-recurring operating tax levy of \$2,400,000 is included in above 2021-22 Tax Levy

## PRELIMINARY SCHOOL TAX LEVY 2015-2021



# TAX RATE

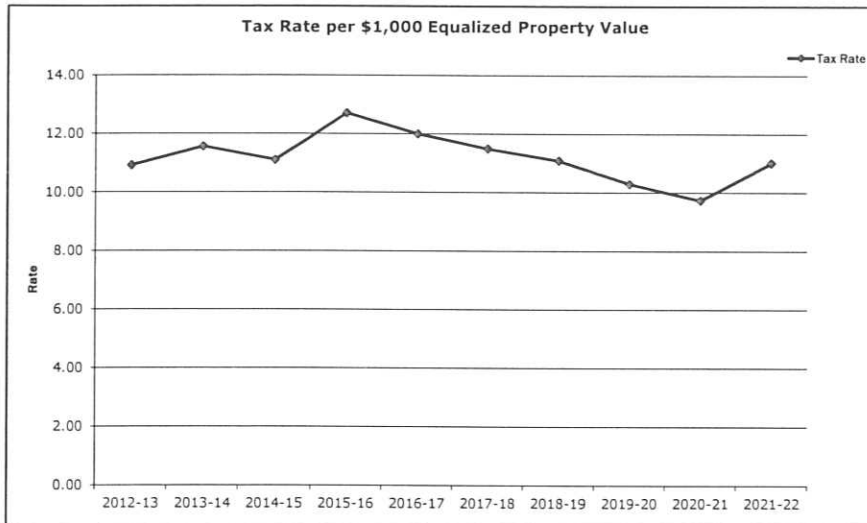
## TAX RATE

Actual 2020-21                      \$9.73 / \$1000 Property Value

Estimated 2021-22                \$11.01 / \$1000 Property Value  
as of September 13, 2021



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



## TAX RATE CHANGE

- ▶ Tax rate is based on state equalized value
- ▶ Actual Enrollment (3<sup>rd</sup> Friday in September)
- ▶ Revised Revenue Cap & State Aid calculations will generate new Tax Levy Certification – October

TOTAL BUDGET  
ALL FUNDS

TOTAL BUDGET

2021-22 Expenditure Budget: **\$45,325,993**

Decrease of **\$2,081,675 (4.4%)** from 2020-21  
Budget as revised June 28, 2021 of \$47,407,668

# 2021-22 Budget Overview

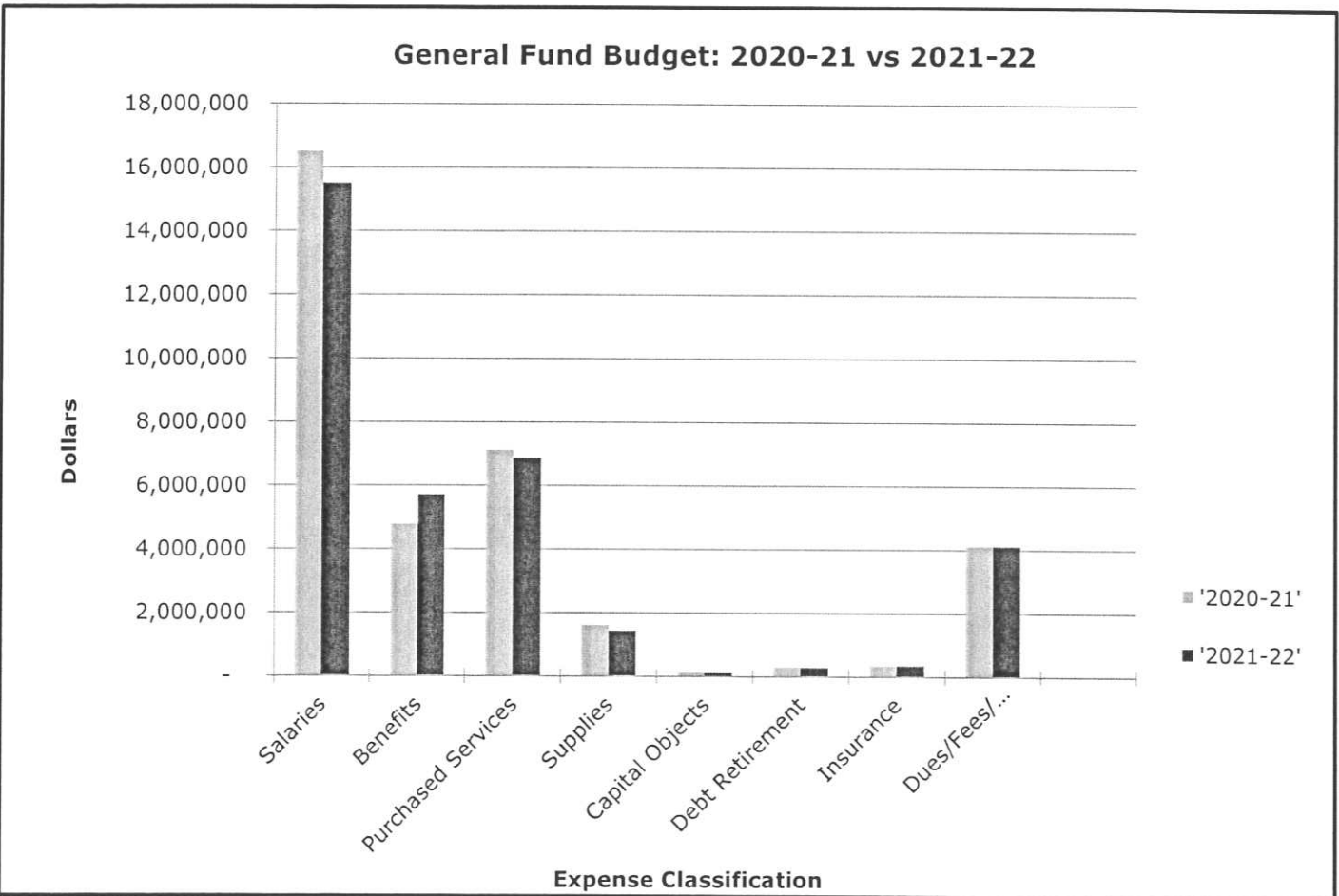
The 2021-22 General Fund expenditures Original Budget totals \$34,936,023, up \$105,500 from last year's Final Budget of \$34,830,526 as revised June 28, 2021. This represents an increase of 0.3% from the revised 2020-21 budget. Components of the General Fund changed as follows:

<u>Description</u>	<u>Change</u>	<u>Comments</u>
Salaries	\$ (1,007,655.00)	Actual year end Fund 10 expenditures for salaries was approximately \$15,726,624. The final revised budget was \$16,510,472. 2021-22 budget expenditures are \$15,502,817. Therefore the current year budget only reflects a \$223,807 decrease from actual expenditures.
Benefits	\$ 937,106.00	Actual year end Fund 10 expenditures for benefits was approximately \$6,033,046. The final revised budget was \$4,787,478. 2021-22 budget expenditures are \$5,724,584. Therefore the current year budget actually reflects a \$308,462 decrease from actual expenditures.
Purchased Services	\$ (249,343.00)	contract services (obj 310) projected expenditures are down approximately \$103,000. Education services (objt 370) are down approximately \$35,000. Projected expenses for software as a service are down by \$91,000.
Supplies	\$ (167,307.00)	There is a reduction in non-capital equipment of \$123,000 and general supplies are down by about \$90,000.
Capital/ Equipment	\$ (9,000.00)	Budgets in the remaining categories here and below remained roughly the same with slight adjustments.
Debt Retirement	\$ (9,043.00)	
Insurance	\$ 3,373.00	
Dues/Other	\$ (2,569.00)	
Totals	<u>\$ (504,438.00)</u>	

The State of Wisconsin will provide funding for approximately 58.9% of the District's total expenditures, totaling \$20.6 million in equalization aid, library, SAGE and other aid (up down \$2.1 million from last year's revised budget). Local property taxes and locally generated revenues will provide approximately 27.72%, or \$9.7 million of General Fund expenses (up \$2.29 million from LY). This is primarily due to the additional \$2.4 million of non-recurring operating tax levy approved by the voters on April 7, 2020. The remaining 13.33% or \$4.66 million is from Federal and other school districts and miscellaneous sources. See complete analysis later in this document. Changes to revenues/expenditures noted above will occur as the effects of the State Budget are included in our 2021-22 budget.

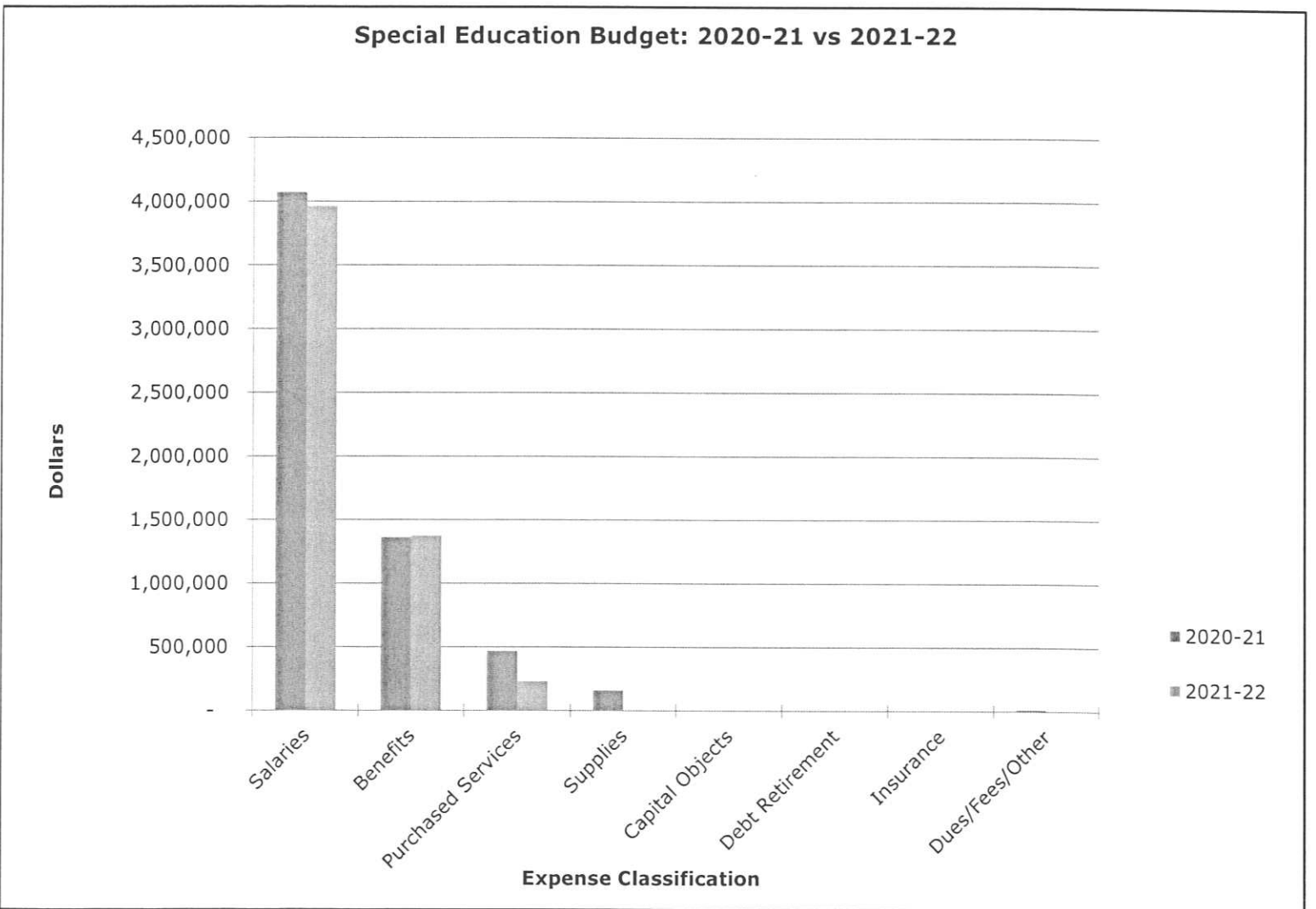
# Fund 10: General

Object	Description	Rev. Budget 2020-21	Orig. Budget 2021-22	Change	% from Prior Year
100's	Salaries	16,510,472	15,502,817	(1,007,655)	-6.1%
200's	Benefits	4,787,478	5,724,584	937,106	19.6%
300's	Purchased Services	7,124,066	6,874,723	(249,343)	-3.5%
400's	Supplies	1,616,334	1,449,027	(167,307)	-10.4%
500's	Capital Objects	122,500	113,500	(9,000)	-7.3%
600's	Debt Retirement	295,003	285,960	(9,043)	-3.1%
700's	Insurance	350,000	353,373	3,373	1.0%
8/900's	Dues/Fees/Other	4,130,170	4,127,601	(2,569)	-0.1%
<b>Totals</b>		34,936,023	34,431,585	<b>(504,438)</b>	<b>-1.4%</b>



## Fund 27: Special Education

Object	Description	Rev. Budget 2020-21	Orig. Budget 2021-22	Change	% from Prior Year	Comments
100's	Salaries	4,070,806	3,962,143	(108,663)	-2.67%	Budget to Budget: Net staffing changes + CCL impact
200's	Benefits	1,361,100	1,375,847	14,747	1.08%	
300's	Purchased Services	467,388	230,000	(237,388)	-50.79%	
400's	Supplies	158,822	-	(158,822)	-100.00%	Grant budgets not yet completed
500's	Capital Objects	-	-	-	0.00%	
600's	Debt Retirement	-	-	-	0.00%	
700's	Insurance	-	-	-	0.00%	
900's	Dues/Fees/Other	11,000	-	(11,000)	-100.00%	
<b>Totals</b>		<b>6,069,116</b>	<b>5,567,990</b>	<b>(501,126)</b>	<b>-8.26%</b>	



## Funds 38 and 39: Debt Service

The School District levies taxes each year to generate revenues to pay the debt service principal and interest payments required for the following calendar year. The budgeted fiscal year expenditures for principal and interest payments is \$2,359,620 compared to \$3,015,758 last year.

### Fund 38 Expenditures

Non-Referendum Debt	Revised Budget 2020-21	Original Budget 2021-22	Change	Percentage	Comments	Calendar Year Tax Levy 2022
Principal	825,000	1,130,000	305,000	36.97%	Per existing debt schedules	
Interest	171,290	28,722	(142,568)	-83.23%		
Refinancing	0	0	0			
Adjustments	0	0	0			
	<u>996,290</u>	<u>1,158,722</u>	<u>162,432</u>	<u>16.30%</u>		<u>1,491,081</u>

### Fund 39 Expenditures

Referendum Debt	Revised Budget 2020-21	Original Budget 2021-22	Change	Percentage	Comments	Calendar Year Tax Levy 2022
Principal	1,165,000	655,000	(510,000)	-43.78%	Per existing debt schedules	
Interest	198,330	119,530	(78,800)	-39.73%		
Refinancing	0	0	0			
Adjustments Accum Int.	0	0	0			
	<u>1,363,330</u>	<u>774,530</u>	<u>(588,800)</u>	<u>-43.19%</u>		<u>767,111</u>

2020-21 Debt Service Expenditures	<u>1,933,252</u>		<u>2,258,192</u>	2021 Debt Svc Tax Levy
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The total debt at June 30, 2020 is comprised of the following individual issues:

### Non-Referendum Debt

Description	Date Of Issue	Interest Rate	Original Amount	Balance at 6/30/21	Year Debt Paid Off
Qualified Zone Academy Bonds	12/30/2013	0%	1,150,000	460,000	2023
Qualified Zone Academy Bonds	5/30/2017	0.00%	1,000,000	1,000,000	2027
2017 G.O. Refunding Bonds	5/30/2017	2.0-4.0%	4,895,000	4,075,000	2037
G.O. Promissory notes	9/14/2020	1.2-3.27%	2,300,000	1,891,000	2027
G.O. Refunding Bonds	3/11/2021	.5-1.25%	1,505,000	1,505,000	2025
<b>Total Fund 38 Non-Referendum Debt</b>				<b>8,931,000</b>	

### Referendum Debt

Description	Date of Issue	Interest Rate	Original Amount	Balance at 6/30/21	Year Debt Paid Off
G.O. School Improvement Bonds (after defeasance)	3/2/2017	3.0-3.5%	7,900,000	2,160,000	2033
G.O. Refunding Bonds	3/11/2021	.5-1.25%	2,517,000	2,517,000	2028
<b>Total Fund 39 Referendum Debt</b>				<b>4,677,000</b>	

Total principal outstanding at 6/30/2021 13,608,000

All existing Non referendum debt will be paid off in the year 2037

All existing Referendum debt will be paid off in 2029, down from 2033 due to debt defeasance transactions.

# Fund 73: OPEB Trust Fund

This Trust was established by the Board on June 19, 2006 to pre-fund the payment of Other Post Employment Benefit (OPEB) obligations. The funds are deposited in a fixed investment product with ReliaStar Life Insurance and AUL.

<b>Amount in Trust - Balance at 6-30-2020</b>	<b>\$ 5,158,308.15</b>
<b>Balance at 9-14-2020 Annual Meeting</b>	<b>\$ 5,109,931.66</b>
<b>Balance at 6-30-2021</b>	<b>\$ 4,675,217.82</b>
<b>Accrued Interest Est. to Annual Meeting Date</b>	<b>\$ 14,674.39</b>
<b>Balance at 9-13-2021 Annual Meeting</b>	<b>\$ 4,689,892.21</b>
<b>Investments Earnings Since Last Annual Meeting</b>	<b>\$ 70,437.07</b>
 <b>Activity since last Annual Meeting:</b>	
<b>Contributions Received from the District</b>	<b>\$ -</b>
<b>Distributions made for the cost of Retiree Health Insurance</b>	<b>\$ (505,450.03)</b>
<b>Contributions Received in Excess of Distributions</b>	<b>\$ (505,450.03)</b>
<b>Investment Return since last annual meeting:</b>	<b>1.38%</b>

*Name of Investment Manager: MidAmerica Administrative & Retirement Solutions, Inc.*

The District commissioned an actuarial study to determine the "Valuation of Liabilities for "Other Post Employment Benefits", which was completed in 2005.

The Actuarial Accrued Liability "AAL" in the original report totaled \$26,062,499. [This is now referred to as "Total OPEB Liability"]

As of July 1, 2021, 68.4% of the "Total OPEB Liability" is funded with assets in the OPEB Trust

Actuarial studies are completed to update these values.

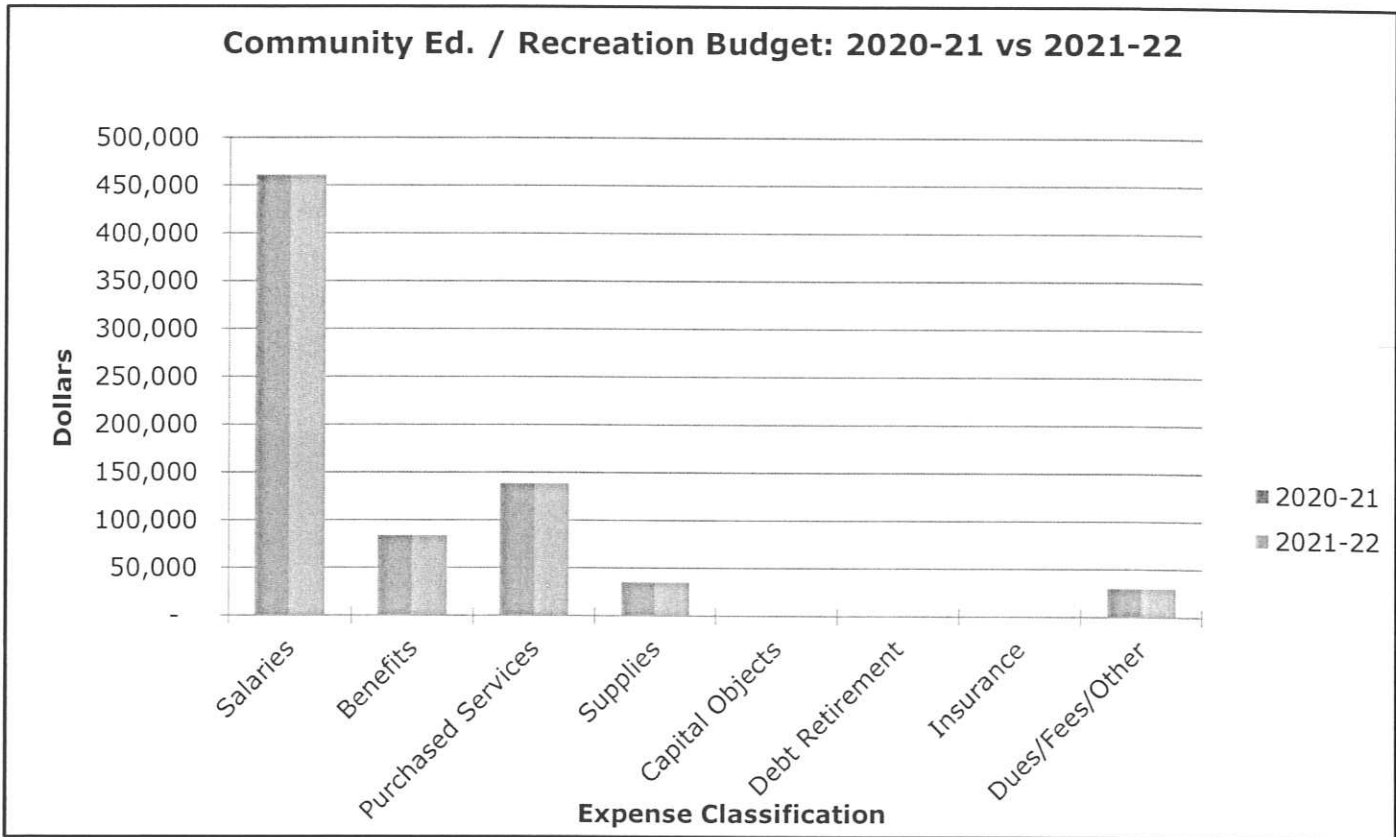
The updated "Total OPEB Liability" at July 1, 2021 is \$7,060,517.

The Unfunded AAL (UAAL) [now referred to as "Net OPEB Liability"] dropped from \$26,062,499 in 2005 to \$2,385,299 at 7/1/2021.

The active employee HRA program replaces much of the future obligation for retiree health insurance benefits and is funded currently. The stipend portion of the employees' retirement benefits is currently not pre-funded.

# Fund 80: Community Ed. and Recreation

Object	Description	Rev. Budget 2020-21	Orig. Budget 2021-22	Change	% from Prior Year	Comments
100's	Salaries	461,037	461,037	-	0.00%	Net Bud to Bud Staff Changes
200's	Benefits	83,778	83,778	-	0.00%	Net impact due to staffing changes
300's	Purchased Services	138,600	138,600	-	0.00%	Reduced purchasing
400's	Supplies	35,300	35,300	-	0.00%	Reduced purchasing
500's	Capital Objects	-	-	-	0.00%	
600's	Debt Retirement	-	-	-	0.00%	
700's	Insurance	-	-	-	0.00%	
900's	Dues/Fees/Other	30,000	30,000	-	0.00%	No change
<b>Totals</b>		<b>748,715</b>	<b>748,715</b>	<b>-</b>	<b>0.00%</b>	



Per DPI, since 2016-17, SRO and Crossing Guard costs have been removed from Fund 80 and budgeted in Fund 10 (General Fund).

Note: Since 2016-17, the Recreation Department is being charged the established community rate for use of District facilities, replacing the allocation of utility and custodial staffing costs that had been done in the past. This facility charge is approx. \$160,000/yr (less in 2019-20 due to COVID-19 closures).

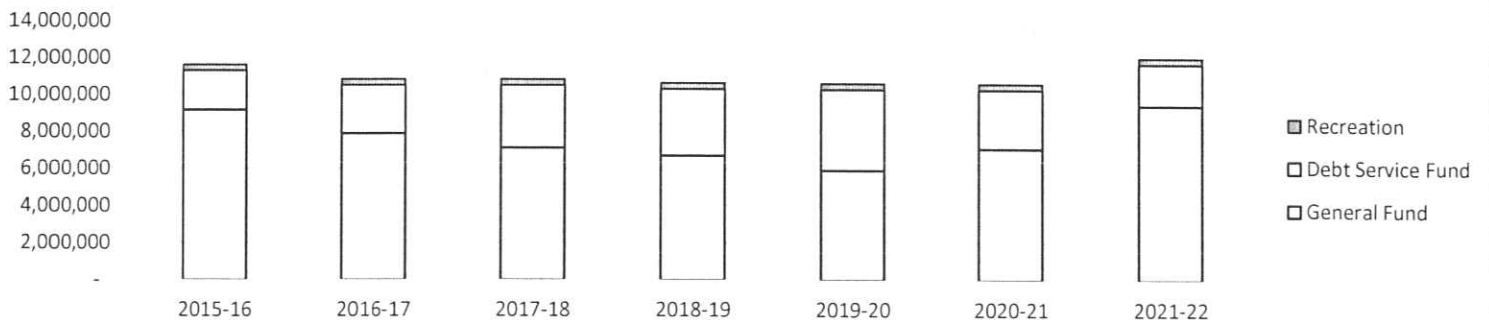


**Tax Levy and Tax Rates**

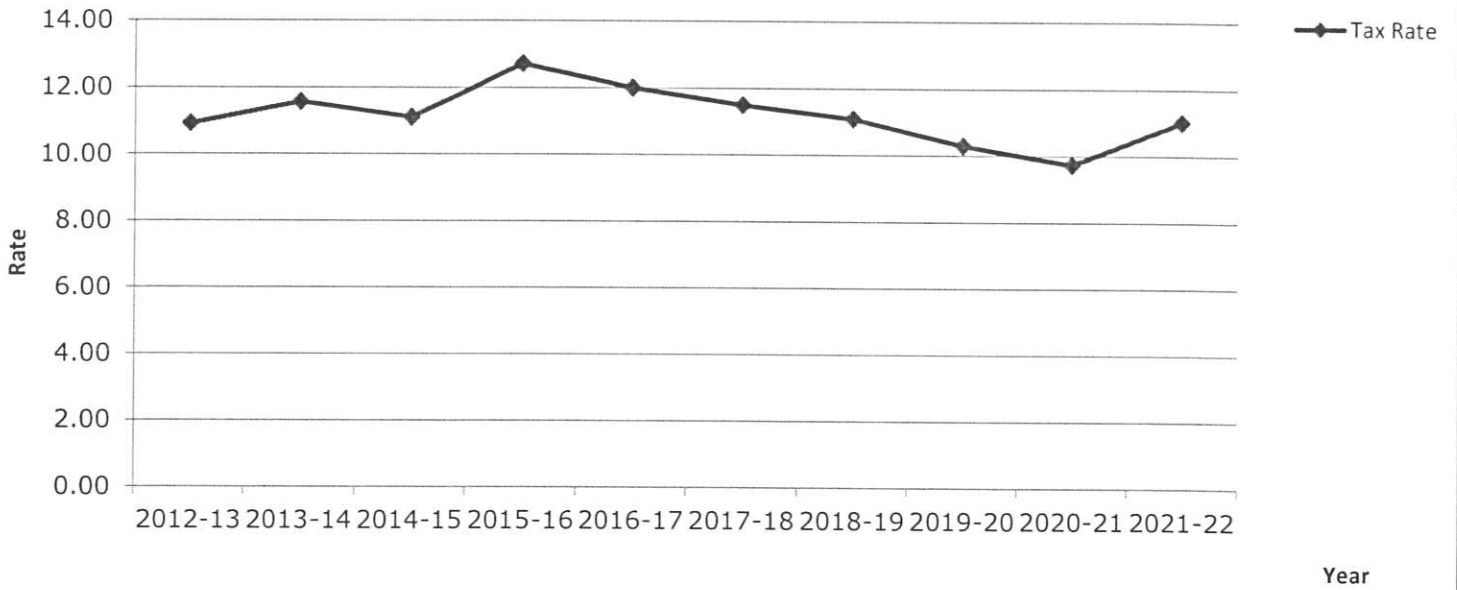
The 2021-22 budgeted tax levy is up 13.16%, or \$1,397,551 from last year. This is based on the updated Rev. Cap, Gen. Aid, and State Eq. Values as certified by DOR on October 15, 2020.

School Year	Fund 10 General	Fund 30 Debt Svc	Fund 80 Recreation	Total Tax Levy	Equalized Value	Tax Rate per \$1,000
1996-97	7,629,211	1,100,000	30,626	<b>8,759,837</b>	612,501,400	<b>14.30</b>
1997-98	7,525,593	1,535,512	30,623	<b>9,091,728</b>	627,542,500	<b>14.49</b>
1998-99	7,684,681	1,520,941	63,110	<b>9,268,732</b>	647,404,200	<b>14.32</b>
1999-2000	7,390,627	1,423,688	68,546	<b>8,882,861</b>	677,783,700	<b>13.11</b>
2000-01	7,603,491	1,421,362	67,919	<b>9,092,772</b>	698,250,000	<b>13.02</b>
2001-02	7,641,529	1,390,743	58,434	<b>9,090,706</b>	737,848,100	<b>12.32</b>
2002-03	7,306,990	1,743,349	94,426	<b>9,144,765</b>	760,985,100	<b>12.02</b>
2003-04	7,261,653	1,424,365	58,407	<b>8,744,425</b>	797,068,100	<b>10.97</b>
2004-05	7,352,858	2,339,722	133,861	<b>9,826,441</b>	838,884,900	<b>11.71</b>
2005-06	6,395,157	2,682,871	156,364	<b>9,234,392</b>	928,983,000	<b>9.94</b>
2006-07	6,860,608	2,609,122	198,467	<b>9,668,197</b>	1,014,430,500	<b>9.53</b>
2007-08	8,029,498	2,540,139	357,412	<b>10,927,049</b>	1,047,481,000	<b>10.43</b>
2008-09	9,089,726	2,230,529	307,412	<b>11,627,667</b>	1,071,604,200	<b>10.85</b>
2009-10	8,357,897	2,554,058	307,412	<b>11,219,367</b>	1,060,179,000	<b>10.58</b>
2010-11	9,094,058	2,001,257	313,164	<b>11,408,479</b>	1,010,543,700	<b>11.29</b>
2011-12	8,806,525	1,953,243	329,272	<b>11,089,040</b>	1,033,515,700	<b>10.73</b>
2012-13	8,817,003	2,056,598	329,272	<b>11,202,873</b>	1,025,917,400	<b>10.92</b>
2013-14	8,805,082	2,097,364	329,272	<b>11,231,718</b>	971,315,000	<b>11.56</b>
2014-15	8,955,496	2,079,500	329,272	<b>11,364,268</b>	1,023,575,600	<b>11.10</b>
2015-16	9,186,969	2,121,090	329,272	<b>11,637,331</b>	915,612,500	<b>12.71</b>
2016-17	7,911,466	2,617,020	329,272	<b>10,857,758</b>	904,789,300	<b>12.00</b>
2017-18	7,129,271	3,392,538	329,272	<b>10,851,081</b>	944,345,800	<b>11.49</b>
2018-19	6,726,530	3,596,039	329,272	<b>10,651,841</b>	960,825,800	<b>11.09</b>
2019-20	5,924,737	4,379,073	329,272	<b>10,633,082</b>	1,032,520,200	<b>10.30</b>
2020-21	7,098,710	3,195,697	329,272	<b>10,623,679</b>	1,091,502,700	<b>9.73</b>
2021-22	9,433,766	2,258,192	329,272	<b>12,021,230</b>	1,091,502,700	<b>11.01</b>

## PRELIMINARY SCHOOL TAX LEVY 2015-2021



**Tax Rate per \$1,000 Equalized Property Value**



<b>Property Value</b>	<b>2020-21 School Tax</b>	<b>2021-22 School Tax</b>	<b>Percent</b>
100,000	973	1,101	13.16%
150,000	1,460	1,652	13.16%
200,000	1,947	2,203	13.16%
250,000	2,433	2,753	13.16%

The School Board of the School District of Cudahy hereby gives notice on the 2021-22 budget as required by s.65.90 Wisconsin Statutes. All accounts are used in the manner described by the Department of Public Instruction. Copies of the detailed document are available for review during normal working hours at: 2915 E. Ramsey Avenue, Cudahy, WI.

		2019-20	2020-21	PROPOSED
		Audited	Unaudited/Bud	2021-22
				Budget
<b>General Fund (Fund 10)</b>				
Beginning Fund Balance		\$4,809,396	\$2,778,945	\$2,689,186
Residual Equity Transfer In		\$0	\$0	\$0
Ending Fund Balance		\$2,778,945	\$2,689,186	\$3,248,170
<b>Revenues and Other Financing Sources</b>				
Operating Transfers In (Source 100)		\$0	\$0	\$0
Local Sources (Source 200)		\$6,563,102	\$7,401,710	\$9,700,766
Interdistrict Payments (Source 300 & 400)		\$2,068,158	\$2,358,455	\$2,358,455
Intermediate Sources (Source 500)		\$0	\$0	\$0
State Sources (Source 600)		\$21,806,754	\$22,779,451	\$20,626,702
Federal Sources (Source 700)		\$956,690	\$1,996,648	\$1,996,646
All Other Sources (Source 800 & 900)		\$363,018	\$310,000	\$308,000
Total Revenues & Other Financing Sources		\$31,757,722	\$34,846,264	\$34,990,569
<b>Expenditures and Other Financing Uses</b>				
Instruction (Function 100,000)		\$15,624,182	\$15,782,056	\$15,594,452
Support Services (Function 200,000)		\$10,301,212	\$10,827,527	\$10,531,927
Non-Program Transactions (Function 400,000)		\$7,862,779	\$8,326,440	\$8,305,206
Total Expenditures & Other Financing Uses		\$33,788,173	\$34,936,023	\$34,431,585
<b>Special Project Funds (Funds 21 Contributions, 27 Sp Ed)</b>				
		2019-20	2020-21	2021-22
		Audited	Unaudited/Bud	Budget
Fd 21	Beginning Fund Balance	(\$82,791)	\$0	\$0
	Ending Fund Balance	\$0	\$0	\$0
	Total Revenues & Other Financing Sources	\$285,508	\$190,000	\$85,000
	Total Expenditures & Other Financing Uses	\$202,717	\$190,000	\$85,000
Fd 27	Beginning Fund Balance: Special Education	\$0	\$0	\$0
	Ending Fund Balance	\$0	\$0	\$0
	Total Revenues & Other Financing Sources	\$5,847,403	\$6,069,116	\$5,567,990
	Total Expenditures & Other Financing Uses	\$5,847,403	\$6,069,116	\$5,567,990
<b>Non Referendum Debt Service Fund (Fund 38)</b>				
		2019-20	2020-21	2021-22
		Audited	Unaudited/Bud	Budget
Beginning Fund Balance		\$408,530	\$287,305	\$531,292
Residual Equity Transfer In (Out)			\$0	\$0
Ending Fund Balance		\$287,305	\$531,292	\$863,651
Total Revenues and Other Financing Sources		\$1,144,515	\$1,240,277	\$1,491,081
Total Expenditures & Other Financing Uses		\$1,265,740	\$996,290	\$1,158,722
<b>Referendum Debt Service Fund (Fund 39)</b>				
		2019-20	2020-21	2021-22
		Audited	Unaudited/Bud	Budget
Beginning Fund Balance		\$356,851	\$270,454	\$301,544
Ending Fund Balance		\$270,454	\$301,544	\$294,125
Total Revenues and Other Financing Sources		\$3,434,558	\$1,394,420	\$767,111
Total Expenditures & Other Financing Uses		\$3,520,955	\$1,363,330	\$774,530
<b>Capital Projects Fund (Fund 49)</b>				
		2019-20	2020-21	2021-22
		Audited	Unaudited/Bud	Budget
Beginning Fund Balance		\$0	\$0	\$640,391
Ending Fund Balance		\$0	\$640,391	\$0
Total Revenues and Other Financing Sources		\$0	\$2,300,000	\$0
Total Expenditures & Other Financing Uses		\$0	\$1,659,609	\$640,391
<b>Food Service Fund (Fund 50)</b>				
		2019-20	2020-21	2021-22
		Audited	Unaudited/Bud	Budget
Beginning Fund Balance		\$190,199	\$247,763	\$297,180
Residual Equity Transfers (Out)		\$0	\$0	\$0

Ending Fund Balance	\$247,763	\$297,180	\$527,983
Total Revenues and Other Financing Sources	\$1,026,187	\$673,036	\$1,194,447
Total Expenditures & Other Financing Uses	\$968,623	\$623,619	\$963,644

		2019-20	2020-21	2021-22
		Audited	Unaudited/Bud	Budget
<b>Agency Fund (Fund 60)</b>				
700	0 Assets	\$23,089	\$20,000	\$20,000
800	0 Liabilities	\$23,089	\$20,000	\$20,000

		2019-20	2020-21	2021-22
		Audited	Unaudited/Bud	Budget
<b>Private Purpose (Scholarship) Trust Fund (Fund 72)</b>				
Beginning Fund Balance		\$62,504	\$70,254	\$70,604
Ending Fund Balance		\$70,254	\$70,604	\$70,604
Total Revenues and Other Financing Sources		\$54,650	\$52,100	\$51,750
Total Expenditures & Other Financing Uses		\$46,900	\$51,750	\$51,750

		2019-20	2020-21	2021-22
		Audited	Unaudited/Bud	Budget
<b>OPEB Trust Fund (Fund 73)</b>				
Beginning Fund Balance		\$5,335,872	\$5,089,743	\$4,768,743
Ending Fund Balance		\$5,089,743	\$4,768,743	\$4,348,293
Total Revenues and Other Financing Sources		\$95,631	\$50,000	\$85,000
Total Expenditures & Other Financing Uses		\$341,760	\$371,000	\$505,450

		2019-20	2020-21	2021-22
		Audited	Unaudited/Bud	Budget
<b>Community Service (Fund 80)</b>				
Beginning Fund Balance		\$52,210	\$65,697	\$4,426
Ending Fund Balance		\$65,697	\$4,426	\$4,426
Total Revenues and Other Financing Sources		\$712,266	\$687,444	\$748,715
Total Expenditures & Other Financing Uses		\$698,779	\$748,715	\$748,715

		2019-20	2020-21	2021-22
		Audited	Unaudited/Bud	Budget
<b>Cooperative Program CONNECTS (Fund 99)</b>				
Beginning Fund Balance		\$0	\$0	\$6,784
Residual Equity Transfers (Out)		\$0	\$0	\$0
Ending Fund Balance		\$0	\$6,784	\$13,568
Total Revenues and Other Financing Sources		\$348,102	\$405,000	\$405,000
Total Expenditures & Other Financing Uses		\$348,102	\$398,216	\$398,216

		2019-20	2020-21	2021-22
		Audited	Unaudited/Bud	Budget
<b>All Funds</b>				
Total Expenditures (Including Capital Projects Fund)		\$47,029,152	\$47,407,668	\$45,325,993
Percentage Increase (Decrease) - From Prior Year		-8.04%	0.80%	-4.39%

		2019-20	2020-21	2021-22
		Audited	Unaudited/Bud	Budget
<b>Property Tax Levy</b>				
<b>Fund</b>				
General Fund		\$5,924,737	\$7,098,710	\$9,433,766
Debt Service Fund (Fund 38+39)		\$4,379,073	\$3,195,697	\$2,258,192
Community Service Fund		\$329,272	\$329,272	\$329,272
Total School Levy		\$10,633,082	\$10,623,679	\$12,021,230
Percentage Increase - Total Levy From Prior Year		-0.18%	-0.09%	13.16%
School Tax per \$1,000 Equalized Property Value (1) (2)		\$10.30	\$9.73	\$11.01
Equalized Property Value Used to develop tax rate/\$1,000		1,032,520,200	1,091,502,700	1,091,502,700

New or discontinued programs below have a financial impact on the proposed 2021-22 budget:

	FINANCIAL IMPACT
Total financial impact of discontinued programs	-
<b>NEW PROGRAMS</b>	
Total financial impact of new programs	-

# SCHOOL DISTRICT OF CUDAHY

Administration Center  
2915 E Ramsey Ave.  
Cudahy, WI 53110

## ANNUAL MEETING SEPTEMBER 13, 2021

Immediately Following Budget Hearing but not before 6:30 p.m.

### OPEN ANNUAL MEETING AGENDA

1. Call to Order: Board President
2. Pledge of Allegiance: Board President
3. Ground Rules for Meeting: Board President
4. Appointment of Readers/Approvers of Annual Meeting Minutes: Board Clerk
5. Appointment of Tellers: Board Clerk
6. Conduct Election of Chairperson: Board Clerk
7. Reading of Minutes of September 14, 2020 Budget Hearing
8. Reading of Minutes of September 14, 2020 Annual Meeting
- Resolutions and Advisory Questions:
9. Resolution A: Tax Levy \$12,021,230

General	\$ 9,433,766
Debt Service	\$ 2,258,192
Community Service (Recreation)	<u>\$ 329,272</u>
<b>Total:</b>	<b><u>\$12,021,230</u></b>
10. Resolution B: Annual Salaries of Board Members
11. Resolution C: Reimbursement of Board Members Expenses When Traveling
12. Resolution D: Set the Date for the Next Annual Meeting
13. Other Matters within the Power of the Annual Meeting

**ADJOURN**

RECORD OF PROCEEDINGS

BOARD OF EDUCATION  
BUDGET HEARING

CUDAHY, WISCONSIN  
SEPTEMBER 14, 2020

The Board of Education of the School District of Cudahy, Milwaukee County, Wisconsin, held its annual Budget Hearing on Monday, September 14, 2020 in the Board Room of the Administration Center. Meeting called to order by Board President Kutka at 6:30 PM.

Members Present: Directors Cruz, Galewski, Haske, Johnson, Kutka, and Riccio  
Absent and Excused: None  
Also Present: Elementary Administrators (Virtual): Moore, Kostka, Nickel, Orlovski, and Santi  
Middle School Administrators (Virtual): Miller, Rosandich and Clark West  
High School Administrators (Virtual): Haeger, Huerter and Madden  
Others: Superintendent Owen-Moore, Director of Student Services Shohoney, Director of Business Services Papala, Director of Instructional Services Savaglia, Director of Instructional Technology Scheibach, Director of Community Education and Recreation Kreitlow, Cudahy electors.

Board President Kutka introduced the members of the Cudahy Board of Education.  
Superintendent Owen-Moore introduced the members of the Administrative Staff.  
Board President Kutka referred to the purpose and guidelines for the Budget Hearing and Annual Meeting.  
Board President Kutka referred to the timeline of the 2020-2021 budget development process.

Director Papala gave a PowerPoint presentation on the overview of the 2020-2021 budget. The budget focus was "Providing Excellence within our Means".

The State of Wisconsin will provide approximately 63.18% of the District's total revenue; local property taxes will provide approximately 27.40%; the remaining 9.42% comes from Federal and other state aid and locally generated sources. The tax rate will change with new information including the equalization value of Cudahy homes, actual third Friday in September pupil membership, revised revenue cap and state aid calculations. The 2020-2021 budget will be finalized with the certification of the levy at the end of October. The projected general fund 2020-2021 tax levy (updated on August 17, 2020) represents a .84% decrease from last year's actual tax levy.

The Board and Administration will continue the process of sound financial planning for the District's programs, personnel and services. We are dedicated to providing high quality athletics, extra-curricular and recreation activities within the community's ability to pay.

Hearing of Citizens: None

Adjournment: Motion by Dir. Cruz, seconded by Dir. Johnson to adjourn.  
*Voice Vote: All in favor.*

Meeting adjourned at 7:03 PM.

/s/

Mary Rejniak  
Administrative Assistant

RECORD OF PROCEEDINGS

BOARD OF EDUCATION  
ANNUAL MEETING

CUDAHY, WISCONSIN  
SEPTEMBER 14, 2020

The Board of Education of the School District of Cudahy, Milwaukee County, Wisconsin, held its Annual Meeting on Monday, September 14, 2020, in the Board Room of the Administration Center. Meeting was called to order by Board President Kutka at 7:03 PM.

Board President Kutka led the Pledge of Allegiance.

Board President Kutka reviewed the ground rules for the Annual Meeting.

**Appointment of Readers:**

School Board Clerk Riccio appointed the following three Cudahy residents to read and correct the minutes of September 14, 2020 Annual Meeting:

Karen Weber	5403 S Merrill Ave.	Cudahy, WI
Jim Papala	6078 S Illinois Ave.	Cudahy, WI
Michael A Johnson	3909 E Park Lane	Cudahy, WI

**Appointment of Tellers:**

School Board Clerk Riccio appointed the following three Cudahy residents as tellers of the September 14, 2020 Annual Meeting:

Karen Weber	5403 S Merrill Ave.	Cudahy, WI
Jim Papala	6078 S Illinois Ave.	Cudahy, WI
Michael A Johnson	3909 E Park Lane	Cudahy, WI

**Election of Chairperson:**

School Board Clerk Riccio conducted the election of Chairperson.

Elector Gail Cruz nominated Elector Linda Kutka as Annual Meeting Chairperson. Nomination seconded by Elector Michael Johnson. There were no other nominations. Voice vote: All in favor.

Elector Linda Kutka was declared Chairperson by voice vote.

**Minutes:** Motion by Elector Johnson and seconded by Elector Cruz to waive the reading and approve the minutes of the Budget Hearing of September 9, 2019.

*Voice Vote: All in favor.*

Motion by Elector Johnson and seconded by Elector Cruz to waive the reading and approve the corrected minutes of the September 9, 2019 Annual Meeting.

*Voice Vote: All in favor*

**Resolution A: Adoption of Tax Levy**

Motion by Elector Cruz, seconded by Elector Johnson,

Be it resolved that there be levied upon the taxable property of the School District of Cudahy the sum of \$11,438,138 for the purpose of funding the operation and maintenance of the public schools, retiring of long term debt, and recreation authority.

General	\$ 8,765,898
Debt Service	2,342,968
Community Service	<u>329,272</u>
Total	\$ 11,438,138

*Voice Vote: Motion passes, All in favor.*

**Resolution B: Board Salaries**

Motion by Elector Haske, seconded by Elector Cruz,

Be it resolved that the annual salaries of the School Board members be \$6,000 for the president and \$5,000 for directors.

*Voice Vote: Motion passes, Majority in Favor.*

**Resolution C: Reimbursement of Board Members Expenses When Traveling**

Motion by Elector Cruz, seconded by Elector Haske,

Be it resolved that payment shall be made for actual and necessary expenses of a school board member when traveling in the performance of duties.

*Voice Vote: Motion passes, All in Favor*

**Resolution D: Set the Date for the Next Meeting Annual Meeting**

Motion by Elector Cruz, seconded by Elector Johnson,

Be it resolved that the School Board is authorized to set the date of the 2021 Annual Meeting, not to be held before May 15 or after September 30, 2021.

*Voice Vote: Motion passes, All in Favor.*

**Other Matters within the Power of the Annual Meeting:**

None

Chairperson Kutka entertained a motion to adjourn.

**Adjourn**

Motion by Elector Johnson, seconded by Elector Cruz to adjourn.

*Voice Vote: Motion passes, All in Favor.*

Meeting adjourned at 7:12 PM.

/s/

Mary Rejniak  
Administrative Assistant



2021 - PROPOSED RESOLUTIONS

State law requests that a number of resolutions be acted upon each year at the annual school district meeting giving the Board of Education the necessary legal authority to operate the schools. These resolutions are as follows:

Resolution A: Adoption of Tax Levy

**Moving Party Reads:**

Be it resolved that there be levied upon the taxable property of the School District of Cudahy the sum of **\$12,021,230** for the purposes of funding the operation and maintenance of the public schools, retiring of long term debt, and recreation authority.

Motion by: \_\_\_\_\_  
Second by: \_\_\_\_\_

Resolution B: Annual Salaries of Board Members

**Moving Party Reads:**

Be it resolved that the annual salaries of the School Board members be \$\_\_\_\_\_ for the president and \$\_\_\_\_\_ for directors.  
(present salaries: President: \$6,000; Directors - \$5,000)

Motion by: \_\_\_\_\_  
Second by: \_\_\_\_\_

Resolution C: Reimbursement of Board Members Expenses When Traveling

**Moving Party Reads:**

Be it resolved that payment shall be made for actual and necessary expenses of a school board member when traveling in the performance of duties.

Motion by: \_\_\_\_\_  
Second by: \_\_\_\_\_

Resolution D: Set the Date for the Next Annual Meeting

**Moving Party Reads:**

Be it resolved that the School Board is authorized to set the date of the 2022 Annual Meeting, not to be held before May 15 or after September 30, 2022.

Motion by: \_\_\_\_\_  
Second by: \_\_\_\_\_

Other Matters Within the Power of the Annual Meeting

Adjournment Resolution

**Moving Party Reads:**

Be It Resolved That the Annual Meeting Be Adjourned.

Motion by: \_\_\_\_\_  
Second by: \_\_\_\_\_