



SCHOOL DISTRICT OF SHOREWOOD

2019 Fiscal Year Preliminary Budget Recommendation

**12 June 2018
Regular Board Meeting**

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EXECUTIVE SUMMARY FOR THE SHOREWOOD SCHOOL DISTRICT SCHOOL BOARD

Topic: Fiscal Year 2019 Preliminary Budget Approval

Date: 12 June 2018

Prepared by: Patrick Miller

Board Policy Reference: OE-5 – Financial Planning

Recommended action: ☐ Information only
☐ Presentation/discussion
☒ Discussion/action by board of education
☐ Presentation/action next meeting

Recommendation(s): Approval of the Fiscal Year 2019 preliminary budget recommendation

Purpose: Present preliminary budget projections for instructional funds 10 (General Fund) and 27 (Special Education Fund).

Background: The District Business Servicers and Human Resources Office and the Administrative Council have been working on the development of the preliminary budget for the 2019 fiscal year. At this time, this preliminary budget is based on assumptions for both revenues and expenses. Revenues are based largely on data points that will not be determined until October of 2018. Information from the Department of Revenue, Department of Public Instruction, and Federal funding of IDEA and ESEA must be estimated until that time. Student enrollment is estimated until the third Friday of September pupil count. Expenses are based on estimates until we have all the final staffing in place and risk insurance renewals have been secured. There are other factors that will impact expenses such as additional needs for student or changes to the required contribution for the Wisconsin Retirement System. Revenues and expenses for the general fund are estimated at \$25,234,528. Revenues and expenses for the special education fund are estimated at \$3,737,609. As budget factors change, the District Business Servicers and Human Resources Office will work with the Administrative Council to keep changes budget neutral

Attachment(s): Fund 10 (General Fund) and Fund 27 (Special Education Fund) summaries of revenues and expenses for FY 2019

School Finance 101

In the following 23 pages, you will find a document initially drafted by the Wisconsin Association of School Boards (WASB). This document's intent is to provide basic information on the complicated and complex subject of Wisconsin public school financing. The information presented in this document is not based specifically on the Shorewood School District, but the concepts are applicable to all 424 school districts in Wisconsin. For example, on page six of this document, it shows the statewide average of revenue sources, including 45.8% state aid. In the Shorewood School District, state aid supports approximately 25.2% of the District's revenue.

It should also be noted that the numbers in this document are based on 2010-11 state averages. The WASB has not updated this document since 2012. Again, while the numbers may not be an exact match to 2018, the concepts are applicable, and the document is a good summary of school finance basics in Wisconsin public schools.

School Finance 101

**Wisconsin Association of
School Boards**

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Executive Summary

School finance is a complicated and often confusing subject area. Gaining an understanding of the school finance system is one of the more difficult tasks a school board member will face. However, understanding school finance is essential to communicating with the public about school district budgets, tax levies and funding from other sources such as the state and federal government.

The material presented here is intended to help school board members better understand and communicate with their communities about school finance issues. We encourage boards to share this information by posting it on the district website or publishing it in printed form.

The first section of the materials addresses the sources of financial support (revenues) for school districts as well as state-imposed revenue limits that restrict the revenue stream available to school districts. The second section describes how school district funds are accounted for under Wisconsin's Uniform Financial Accounting Requirements (WUFAR) for school districts. A school board may choose to use either or both sections in educating its members and the public.

The first section describes how, broadly speaking, responsibility for the education of elementary and secondary students in Wisconsin is divided or shared between local school districts, the state, and the federal government. Funding is provided locally through the property tax, from the state through general purpose tax revenues, and from the federal government through federal taxes.

This section notes that the state provides financial assistance to school districts to achieve two basic policy goals: (1) reduce the reliance on the local property tax as a source of revenue for educational programs; and (2) guarantee that a basic educational opportunity is available to all pupils regardless of the local fiscal capacity of the district in which they reside.

The second section of the materials describes how, because state financial assistance to school districts depends in part on the costs that school districts incur to educate pupils, the state, in order to ensure fairness, has developed a system for consistent and uniform reporting of expenditures and revenues that serves as the basis for calculating and paying most state aids.

School finance is driven to a large extent by funding formulas that are designed to achieve multiple public policy goals. We hope this material helps to "demystify" both the ways school districts receive their revenues and how they account for them. We welcome your suggestions as to how we can make this information more useful to you (e.g., additional topics or subjects to include, topics that could be made clearer, etc.)

Before users delve into this material further, it may be useful to provide a bit of background on how public education is organized in our state.

Under the Wisconsin Constitution (Article X, Section 3), the state Legislature is responsible for the establishment of public school districts which are to be "as nearly uniform as practicable" and "free and without charge for tuition to all children."

Wisconsin currently has 424 public school districts governed by more than 2,800 elected school board members. All territory in the state is required to be in a school district. The number of school districts in the state has remained relatively constant over recent history.

These 424 public school districts derive their revenue through four major sources: state aid; property tax; federal aid; and other non-property tax revenue such as fees and interest earnings.

The state currently relies on local school districts through their elected boards to administer its elementary and secondary programs. In addition, 12 cooperative educational service agencies (CESAs) furnish support activities to the local districts on a regional basis.

The state supervises and regulates elementary and secondary education through the Department of Public Instruction (DPI), headed by the State Superintendent of Public Instruction.¹ The DPI oversees the operation of all public elementary and secondary schools in the state.

The DPI calculates and distributes state school aids and administers federal aids to supplement local tax resources, improves curriculum and school operations, ensures education for children with disabilities, offers professional guidance and counseling, and develops school and public library resources. The DPI also administers and enforces revenue limits on school districts.

To the User:

¹ Wisconsin Constitution, Article X, Section 1, assigns the supervision of public instruction to a state superintendent who is elected on a nonpartisan spring ballot for a term of four years. The Superintendent of Public Instruction ("State Superintendent") is charged under the statutes with the general supervision of public instruction and is required to ascertain the condition of the public schools, stimulate interest in education, and spread as widely as possible knowledge of the means and methods which may be employed to improve the schools.

Throughout Wisconsin, school districts face a variety of financial challenges. The following material has been created in an effort to engage community members and explains, in basic terms, how schools are funded. It covers critical elements of the Wisconsin school funding formula and defines important school funding terms.

Wisconsin School Funding: The Legal Framework

The Wisconsin Constitution, adopted in 1848, requires the state Legislature "to provide by law for the establishment of district schools, which shall be as nearly uniform as practicable; and such schools shall be free without charge for tuition to all children between the ages of 4 and 20 years."

Under current law, the state provides financial assistance to school districts in order to achieve two basic goals:

- To reduce districts' reliance on local property tax as a source of revenue.
- To guarantee that a "basic educational opportunity" is available to all students in the state, regardless of the ability of the district in which they reside.

Section 121.01 of the Wisconsin Statutes, declares that it is "the policy of this state that education is a state function" and "that some relief should be afforded from the local general property tax as a source of public school revenue where such tax is excessive, and that other sources of revenue should contribute a larger percentage of the total funds needed."

That section also states that "in order to provide reasonable equality of educational opportunity for all the children of this state, the state must guarantee that a basic educational opportunity be available to each pupil," with the state contributing to a district's educational program only if it meets state standards.

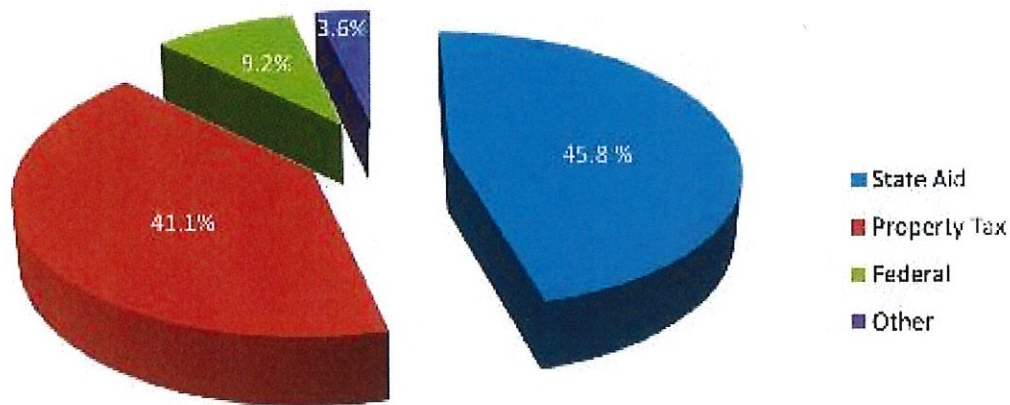
In 2000, the Wisconsin Supreme Court ruled in the *Vincent v Voight* decision that students have "a fundamental right to an equal opportunity for a sound basic education." However, it also held that uniform revenue-raising capacity among districts is not constitutionally required.

Wisconsin School Funding: Where the Money Comes From

Each of the 424 Wisconsin public school districts derives revenue from four major sources:

- State aid
- Property taxes
- Federal aid
- Local Sources (Admissions and student fees, interest, gifts and grants)

Wisconsin Public School Revenues in 2010-11 (Statewide Average)



Let's examine each of these sources.

State Aid: State aid is funding that school districts receive from the state and that is paid directly to the district. In the most recent school year for which figures are available (2010-11), state aid provided, on average, about **45.8 percent** of the revenues school districts raised statewide.

This is an average figure. For reasons explained below, some districts receive as much as 70 percent of their revenues from state aid, while some others receive a far lower percentage of their revenues from the state.

Of the four sources of school revenue, on a statewide basis, state aid provides the highest percentage, accounting for even more revenue than property taxes.

By providing state aid, the state "shares" in paying a local school district's costs. Those costs that are eligible to be aided by the state are called "shared costs." The amount of state aid that each Wisconsin school district receives is important. The less state aid a district receives, the more has to be raised through local property taxes.

Wisconsin provides the bulk of state aid to school districts based on an equalization formula that attempts to provide each public school district with a guaranteed tax base behind each pupil. This aid is often referred to as **equalization aid**.

Because property values vary widely across the state, school districts differ in their ability to raise property tax revenue for educational programs. The equalization aid formula is designed to compensate, through state aid, for a given district's lack of fiscal capacity ("ability to pay") through property taxes.

The broad goal of the equalization formula is taxpayer equity—under the theory that those districts that spend the same amount per pupil should have the same (or similar) tax rate, regardless of their property wealth per pupil.

However, Wisconsin's "equalization aid" formula actually operates by attempting to achieve the equalization of each district's tax base.

Equalization aid is based on a district's "ability to pay" as measured by its property wealth per member (pupil) and its level of "shared costs" (its expenditures eligible to be aided through the equalization formula). Setting aside differences in shared costs, the amount of state equalization aid a district receives is inversely proportional to the district's property wealth per pupil. Generally speaking, the greater a district's property wealth per pupil (called equalized value per pupil), the less state equalization aid it receives.

School districts do not control when they receive equalization aids. These payment dates are set by statute and determined by the Legislature.

Equalization aid is distributed to school districts according to the following statutory payment schedule:

- 15 percent on the third Monday in September;
- 25 percent on the first Monday in December;
- 25 percent on the fourth Monday in March; and
- 35 percent on the third Monday in June.

The state pays a small percentage (\$75 million) of equalization aid on a delayed basis, with districts receiving these monies on the fourth Monday in July, which is actually in the following school year.

Note that school districts receive the bulk of state aid rather late in the year, with the biggest chunk coming after the end of the school term. The timing of state aid payments may affect a district's need to maintain a sufficient fund balance to meet its cash-flow needs and avoid short term borrowing. (See section below on school funds for more information.)

In addition, the state also distributes money to local school districts through what is called **categorical aid**. Categorical aids are created by the legislature to partially fund the costs of specific programs, such as special education, pupil transportation, bilingual education, and a class-size reduction program called SAGE. Categorical aids are the state's way of putting money toward specific programs.

Categorical aid is either paid to districts on a formula basis or awarded as grants. It is paid to all districts on the same basis and is received outside the revenue limit. (See section below for more information about revenue limits.)

School district costs that are not reimbursed through a particular categorical aid program are included as shared costs under the equalization formula. Therefore, the state shares in these unreimbursed costs but only to the extent to which a school district is supported under the equalization formula. Most categorical programs are funded on a sum certain dollar basis that typically does not match expenditures. If the dollar amount appropriated in a particular year is insufficient to fully fund a categorical program, aid payments are prorated.

The major categorical aid program in Wisconsin is for special education. State and federal law require that local school districts provide special education and related services to children with disabilities ages three through 20 who reside in the school district.

Special education services are provided by school districts, either on their own or through cooperative arrangements with other districts, or with CESAs or County Children with Disabilities Education Boards (CCDEBs). The state reimburses a portion of the costs for educating and transporting special education pupils. In 2001-12, state special education aid is expected to cover between 26 and 27 percent of eligible special education costs.

Library aids, paid from the net proceeds of the state's Common School Fund, are another example of a categorical aid. Library Aid may be used only to purchase library books and other instructional materials for school libraries, school library computers and related software, and for the purchase of instructional materials from the state historical society for use in teaching Wisconsin history.

(For more detailed information about state aid to school districts see [Informational Paper #26](#), written by the non-partisan Legislative Fiscal Bureau.)

(For specific information about the amount of general aid (principally equalization aid) paid to each public school district in 2011-12, see [this memorandum](#) prepared by the non-partisan Legislative Fiscal Bureau.)

Property Taxes: The share that local property taxes contribute to the total revenue that each Wisconsin school district receives varies widely due largely to the way the equalization aid is distributed. In the most recent school year for which figures are available (2010-11), local property taxes provided, on average, about **41.4 percent** of the revenues school districts raised statewide.

Districts with higher per pupil property wealth rely more on the local property tax to fund schools than do other districts. To counteract this, the state, through the school levy credit and the first dollar credit, in effect, acts as a property taxpayer and pays a portion of the property taxes levied by each school district. These credits reduce the gross levy on to the net levy shown on property taxpayer's bills.

School districts do not control when they receive property tax revenues. These payment dates are set by statute and determined by the Legislature.

Property tax revenues are received by school districts in three payments—in mid-January, mid-February and mid-August, when property tax collections are turned over to the district by the underlying municipalities (in January and February) or the county (in August) as part of the settlement process.

Property taxes go to a district's operating funds, debt service funds, and community service funds. (See section below for more information on district funds.)

Wisconsin school districts create a budget every year and determine the amount of property tax they need to levy based on a number of factors, including the amount of state and federal aid they receive.

As is explained below, revenue limits restrict the total amount of revenue a school district can receive, including through local property taxes.

Federal Aid: Most federal aid to schools comes through three channels. The first of these relates to a federal act named IDEA (the [Individuals with Disabilities Education Act](#)) that ensures special education and related services to children with disabilities throughout the nation. Enacted in 1990, IDEA provides funding for schools' special education services provided to students with disabilities.

The second channel is connected to the Every Student Succeed Act (ESSA), which includes testing and accountability measures and standards that states, school districts, and individual schools are required to meet. The NCLB is the newest name for a federal law that was originally called the [Elementary and Secondary Education Act](#), and was last reauthorized in 2015. It includes several “titles,” some of which may be familiar to readers. Many people, for example, may know Title I, which provides money and services to schools that serve economically disadvantaged students.

The remainder of federal funding is in a number of smaller programs and is generally provided either through distribution formulas or competitive grants. One of these is the [E-Rate program](#), which provides discounts to public schools and libraries for telecommunication services, wiring infrastructure, and Internet access. Other examples are federal funding for [school meals](#) and federal funding for [career and technical education programs](#).

While the federal government spends a lot on education overall, and much is often made of federal programs and federal dollars, the total amount of federal money received by Wisconsin school districts represents a relatively small share of its total per-pupil costs, typically 6-7 percent. In the most recent school year for which figures are available (2010-11), the share of school revenues comprised by federal funding is slightly higher—**9.2 percent**—largely as the result of federal stimulus-related spending. It

is important to note that there are generally “strings” attached to the use of federal dollars. Nearly all money provided by the federal government must be used for very specific purposes and carries specific accounting and reporting requirements.

Local Non-Property-Tax Revenue Sources (Fees, Interest, Gate Receipts from athletic events, etc., open enrollment transfer payments): Another source of school funding comes from things like local fees and interest earnings. Additional sources of local non-property tax revenue include tuition from student learning options such as open enrollment and intergovernmental agreements, and rental revenues for the use of school facilities. Although varying from district to district, these local non-property tax revenues typically make up a lower percentage of schools’ total revenue than funds provided by the state, the federal government, and local property taxes.

In the most recent school year for which figures are available (2010-11), local non-property-tax revenues reflected, on average, about **3.6 percent** of the revenues school districts raised statewide.

It is important to note that Wisconsin’s Constitution and laws forbid charging fees for tuition. However, courts have held that Wisconsin public schools may sell or charge fees for the use of textbooks and items of a similar nature when authorized by statute.

Fees can also be charged for things like pencils, paper, gym suits and towels, and workbooks that cannot be reused. In addition, fees may be charged for other items, such as band instruments, individually used by students. Fees may not be charged for any other items or purposes if the course involved is credited toward graduation. However, fees to cover costs of social and extracurricular activities are allowable if charged to those students who choose to participate in such activities.

Districts must use caution in setting fees. A district must be able to demonstrate that the charges covered by the fee are allowable for a permissible purpose under the state constitution, are authorized by statute and are reasonable in amount.

Revenue Limits

Revenue limits are a key issue for Wisconsin school finance as they generally operate as a control on about 85 percent or more of a typical district's access to resources.

Sometimes known as revenue caps, revenue limits are state-imposed controls on the amount of money a Wisconsin district can receive through a combination of state general aid, local property taxes and computer aid.² Revenue limits were implemented in 1993-94 by state policymakers, as a means of controlling increases in school property tax levies.

The purpose of revenue limits is to restrict the amount of revenue a school district can raise annually through local property taxes and state general school aids and computer aids on a per pupil basis.

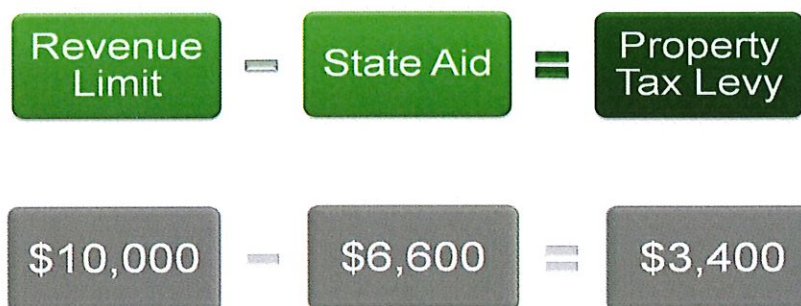
Importantly, revenue limits control the level of school district resources from state general aids and the local property tax levy, which are the two largest sources of revenue for districts, and from computer aid. (State categorical aids, federal aids, local non-property tax receipts, referendum-approved debt service tax levies and community service tax levies are not subject to revenue limits.)

On October 15 of each year, the Department of Public Instruction (DPI) certifies each school district's general school aid amount for the current school year. The difference between a school district's revenue limit and the October 15th general aid figure, less the district's computer aid eligibility, determines the maximum amount of revenue the district is allowed to raise through the property tax levy.

Under revenue limits, resources must essentially come from either general aid or the property tax levy to fund school district spending and these two revenue sources offset each other. If additional general aid funding is provided, the property tax levy can be reduced by a corresponding amount. If general aid funding is reduced, school boards have the authority to "backfill" the aid reduction by increasing the property tax levy up to the revenue limit. This relationship can be described by the equation and represented graphically on the following diagram:

$$\text{District's Revenue Limit minus District's General Aid} = \text{District's Property Tax Levy}$$

Graphic Representation of Revenue Limits



NOTE: The impact on individual homeowners' property taxes varies with home values

² Computer aid is provided to schools to compensate for property tax revenue lost as the result of the Legislature's decision to exempt certain types of computer equipment from property taxation. Generally, computer aid reflects a small fraction of the district revenue that is subject to limits.

Revenue limits are determined by each district individually and are not dependent on changes in other districts.

Within the statutory revenue limit formula, there are exemptions/adjustments for declining enrollment, carryover of unused revenue authority from the prior year, transfers of service or boundary changes, reorganizations, consolidations, and for districts below the state-defined "low revenue ceiling."

Revenue limits can be exceeded if approved through local referendum.

Districts that exceed their revenue limit in any year are penalized, resulting in the return of state general equalization aid (in an amount equal to the excess revenues raised) to the state's general fund in that same year.

Revenue limits in any given year are affected by changes in district membership (enrollment) and by actions of state legislature (to allow or not allow annual upward adjustments or to impose downward adjustments in per pupil amount), and are strongly linked to particular financial challenges facing many Wisconsin districts today.

While there is general agreement that revenue limits have helped keep property taxes down, some argue that an unintended consequence of revenue limits is that they have tended to cause many districts, particularly those with declining enrollments, either to seek referendum approval to exceed the limits or to make significant cuts in programming and staff.

To a large extent, each district's present-day revenue limit is based in on that district's revenue profile for 1993. This is because in that year, when the limits were introduced, the Wisconsin Legislature froze the spending of all school districts in the state, aiming to create a standard on which to base future limits.

The only way for a district to break the linkage to its 1993 revenue structure is if voters approve a referendum to exceed the revenue limits. A district may also voluntarily choose to levy less than the amount allowed under its revenue limit. This is called "underlevying."

(For more detailed information on revenue limits, see [Informational Paper #12](#), written by the non-partisan Legislative Fiscal Bureau.)

Revenue Limit Calculation: The revenue limit calculation formula is fairly complex. It should be kept in mind that revenue limits are district-specific and are calculated each year by every Wisconsin public school district. This calculation is based on a three-year average of the district's membership (i.e., the number of resident students enrolled in the district), the district's revenue limit for the previous year, and an increase, if allowed, or decrease in per-student revenue as determined by the state.

The state wide average for the base revenue limit per member in 2010-11 was roughly \$10,080 and our district's revenue limit per member in 2010-11 was (district fills in). For the 2011-12 school year the state wide average for the base revenue limit per member is an estimated \$9,582 and our district's revenue limit per member was (district fills in).

Public School Open Enrollment and Revenue Limits

Since the 1998-99 school year, pupils have been able to attend public schools located outside the pupil's school district of residence, if the pupil's parent or guardian complies with certain procedures. These inter-district public school open enrollment transfers are funded through the transfer of a specified amount of state aid from the resident district to the nonresident district for each open enrollment pupil.³

State statutes specify that any net transfer of equalization aid between districts under the open enrollment program does not affect the definition of state aid for purposes of revenue limits. As a result, a transfer of aid received by a net receiver district under open enrollment does not count against its revenue limit and a district that has a net transfer of equalization aid to other districts under open enrollment cannot increase its property tax levy to offset its net loss of aid. (For more detailed information on the state's interdistrict public school open enrollment program, see [Informational Paper #29](#), written by the non-partisan Legislative Fiscal Bureau.)

As noted above, while there are a small number of activities that districts can pay for beyond their revenue limits, state law generally allows a district to exceed its revenue limit (i.e., bring in more than its revenue limit) only if residents vote to do so by approving an operational referendum.

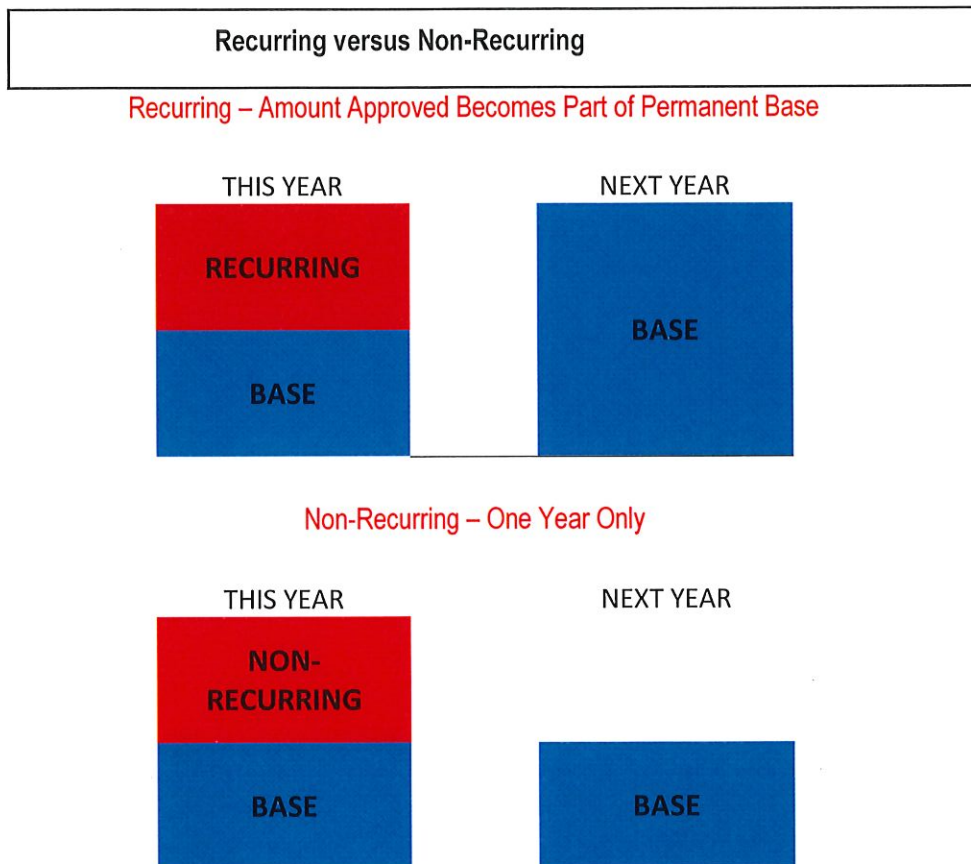
A school board can adopt a resolution to call for a referendum to get school district electors' approval to exceed the revenue limit. It must do so at least 70 days before the election at which the referendum will be on the ballot.

The resolution must state whether the referendum is to exceed the cap on a recurring or non-recurring basis and the amount(s) by which the revenue cap is to be exceeded.

- If a recurring referendum is approved by district electors, the amount stated is added to the district's revenue cap once and then becomes a part of the district's revenue base.
- If a non-recurring referendum is approved by district electors, the amount for each year included in the referendum is added to the district's revenue cap each year and removed the next year.

³ The DPI is required to annually determine a per pupil transfer amount equal to the statewide average per pupil school district costs for regular instruction, co-curricular activities, instructional support services, and pupil support services for the prior school year. For the 2011-12 school year, this amount was \$6,867 per pupil.

The difference between a recurring and non-recurring referendum can be represented graphically as follows:



Historical Impact of Revenue Limits: During much of the history of revenue limits, school districts were subject to collective bargaining over wages, hours and conditions of employment as well as binding arbitration (also known as mediation-arbitration or “med-arb” for short) of collective bargaining impasses, both of which pre-dated revenue limits.

Indeed, one reason school boards accepted the imposition of revenue limits was that when the Legislature imposed the revenue limits, it also provided for an exception to binding arbitration called the Qualified Economic Offer (or QEO) law, which limited teachers’ ability to access binding arbitration if the school district’s final offer on economic issues met certain conditions.

However, even with the QEO law in place, districts often faced financial strains. Upward adjustments to revenue limits generally did not keep pace with school district cost increases associated with both the former collective bargaining laws requiring wages, hours and conditions of employment to be bargained and other inflationary costs. For example, while districts’ expenses for fuel, utilities, insurance, textbooks, and similar essentials increased over the years, districts’ revenue limits generally did not keep up— particularly for districts with declining enrollments. This created a gap between many school districts’ expenses and their ability to pay them.

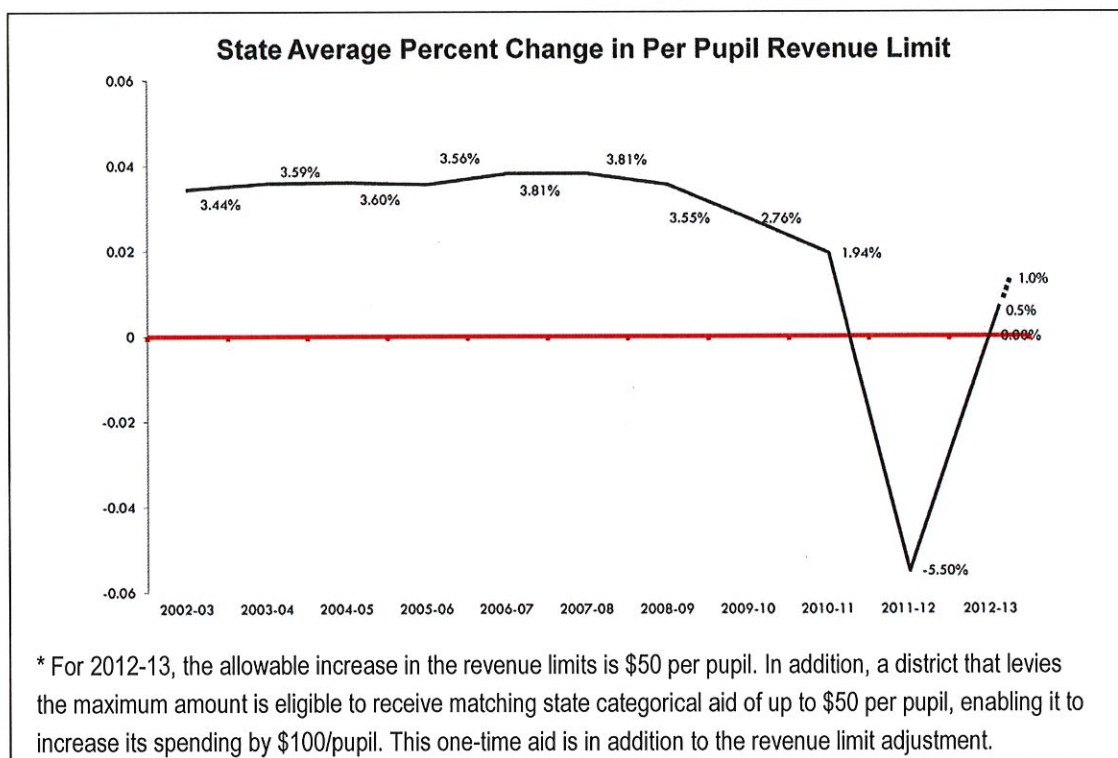
This often caused districts to have to choose between asking the district’s voters to approve an operational referendum to increase local revenues above the revenue limit or to make cuts in programs and staff.

When the latter option was chosen or when the referendums failed to win voter approval, the result was often that staff members had to be laid off, programs were cut, class sizes increased, athletic teams were combined, or maintenance projects were deferred.

Facing these decisions over the 19 years that revenue limits have been in place, school boards have done their best to protect students and their learning opportunities, and have tried to do as much as they can to make reductions in areas that do not directly impact students.

With the enactment of Act 10, which limits collective bargaining to increases in total base wages up to the rate of inflation and prevents school districts from paying the so-called "employee" share of retirement system contributions, school boards have regained control over a significant portion of their budget— reflecting expenditures for employee salaries and benefits, including district-provided health insurance, retirement, and leave benefits. While this has enabled school districts to make significant changes in employee health insurance (including post-retirement health insurance provided to former employees) as well as to require employees to pick a greater share of health insurance premium costs or copayments, without having to bargain those changes, boards still face obstacles.

The 2011-13 state budget cut state aid to school districts by nearly \$800 million compared with 2010-11 levels and also reduced school districts' revenue limit authority by 5.5 percent per pupil (roughly \$550 per pupil on average, although this will vary from district to district). While the Act 10 changes mitigated the effect of these deep cuts in the resources available to school districts, it should be kept in mind that those changes were intended to allow school boards and other local governments to cope with cuts in state aids without massive layoffs and did so largely by allowing school boards to reduce employee's income and benefits.



There is probably a practical limit, however, to how much a school district can reduce the income and benefits of teachers. Each district faces a unique budgetary situation and a unique competitive situation as it tries to attract and retain the best teachers it can. Many of the budgetary pressures that existed before

Act 10 was put into place continue to exist. And, looking forward, whether a particular district can manage its budget under revenue limits solely through the use of the Act 10 "tools" will depend on factors such as trends in its enrollment, its receipt of state aid, and whether lawmakers allow upward adjustments in revenue limits, generally.

Other State Support for Education

A relatively recent development, but one that has grown in importance, is the evolution of state tax credits provided to property tax payers to offset property taxes owed on individual property tax bills. Because the Wisconsin Constitution contains a tax uniformity clause, these credits must be provided equally to all owners of a particular class of property and cannot be targeted to benefit a particular subgroup of property owners. Thus, for example, a non-resident vacation homeowner receives these credits on the same basis as a full-time resident homeowner.

School levy tax credit and the first dollar credit: Part of the state's commitment to fund education⁴ comes in the form of the school levy tax credit and the first dollar credit. What makes this aspect of funding confusing is that, while the state considers these dollars a part of its commitment to education, these credits are not paid directly to schools. Instead they function to offset individual school property tax bills. In effect, through these credits, the state "buys down" a portion of each taxpayer's property tax bill. In November, when a school district sets its property tax levy, it sets a gross levy amount. In December, when property tax bills are issued, the bills show a net levy amount. The difference is paid by the state through

How the School Levy Tax Credit Works*

Revenue Limit	-	State Aid	=	Property Tax Levy	-	School Levy Tax Credit
\$ 10,000	-	\$ 6,000	=	\$ 3,400	-	\$ 1,400

Gross Levy = \$3,400 (what is approved by annual meeting/board action)

Net Levy = \$2,000 (what taxpayer actually pays after the credit is applied)

*The Levy Credit does not go to schools; it is more like a tax rebate to taxpayers (homeowners and other property owners). In the example below the school district would levy \$3,400, but the taxpayer would pay \$2,000.

⁴ Note: In 1995, when the state statutorily committed to providing two-thirds of the funding for K-12 schooling, these credits were included under the definition of state support. Although the state has since repealed its statutory commitment to provide two-thirds funding, these credits continue to be considered by lawmakers as state support for education. In essence, this legacy aspect of "two-thirds" state funding continues in the way state support for education is calculated even if the legal commitment to "two thirds" funding does not

these credits. The amounts allotted through these two credits are based on formulas that generally provide more funds to municipalities that have higher property taxes for schools. (Wisconsin also provides a lottery credit, which reduces property tax bills on primary

Summary: In Wisconsin, equalization aid and property taxes are the largest slices of funding for schools. The state provides funding to local districts through several avenues. The general school aid formula, also known as the equalization aid formula, provides funds for schools based on district property valuation per pupil. The lower the per pupil valuation, the more equalization aid the district receives from the state.

The state also provides funding to local school district through "categorical" funding for specific programs.

Finally, the school levy tax credit and the first dollar credit are provided to municipalities to offset school property taxes. Even though these credits aren't paid directly to schools, they are still counted as state support for public schools by lawmakers and other policy makers.

Revenue limits play a significant role in limiting the budget resources available to each school district by limiting the amount of state general aid, computer aid, and local property taxes that can be collected. (Categorical aid, federal aid, and other non-property tax sources of local revenue are not subject to the revenue limits.)

Revenue limits are calculated utilizing the previous year's limit and a three-year average of pupil enrollment in that district as well as a per-pupil adjustment (increase/decrease) as allowed by the Legislature. Districts are penalized by a loss of state equalization aid if they exceed their revenue limit.

A district can exceed its revenue limit through a referendum.

Impact of the State Budget

The state budget plays a key role in determining local school district budgeting decisions. School aids are by far the largest expenditure from the state's general fund (comprised of general purpose revenue— mostly of state income and sales tax revenues). In addition, decisions about how much to increase or decrease both school aids and per pupil revenue limits are typically made in the state budget bill.

The level of state funding provided for equalization aid is critical because generally: (a) as the state increases the amount of aid provided through the formula, the percentage of school districts' shared cost aided through the formula also increases, and (b) under revenue limits, the more equalization aid received, the less collected through property taxes.

As mentioned above, revenue limits went into effect in 1993-94. Shortly thereafter, the state began a commitment to pay for roughly two-thirds of the overall expenses of Wisconsin public schools that are shared between the state and local districts (i.e., paid for by property taxes and state aid). The remaining one-third would, on average, be paid by local taxpayers. In other words, until recently, on a statewide basis, an overwhelming majority of the "shared costs" of our schools have been paid for by the state, rather

than by local property taxpayers. Even when this commitment was in place, however, the state did not pay two-thirds of the shared costs in every district. State equalization aid continued to be provided based on the relative property wealth per pupil in each district.

The state repealed the commitment to provide two-thirds state funding in the 2003-04 state budget act. Since then, the state budget has gradually shifted more of the responsibility for paying for schools onto local taxpayers.

Essentially, the state, which has had its own financial problems, has determined it can't foot the bill anymore and is sending it back to property tax payers. In the current year, the state is paying an estimated 61.4 percent of shared costs.

As a result, taxpayers in nearly every public school district in the state have been paying an increasing percentage share of school costs.

School District Funds

The State has established what are known as the Wisconsin Uniform Financial Accounting Requirements (WUFAR) for school districts. The WUFAR manual provides a uniform financial and accounting structure for public elementary and secondary schools in the state of Wisconsin. The consistent and uniform reporting of expenditures and revenues under WUFAR ensures fairness and provides the basis for calculating and paying most state aids.

In keeping with generally accepted accounting principles (GAAP), the WUFAR utilizes double-entry and the accrual or modified-accrual basis of accounting. Each transaction is identified for administrative and accounting purposes.

The first identification is by fund. A fund is an independent fiscal and accounting entity, requiring its own set of books, in accordance with special regulations, restrictions, and limitations that earmark the monies in each fund for a specific activity or for attaining certain objectives. Each fund must be so accounted for that the identity of its resources and obligations and its revenues and expenditures is continually maintained.

All funds used by Wisconsin school districts must be classified into one of nine fund types, which have a set of numbers attached to them. The major fund types are the General Fund (10), Special Projects Fund (20), Debt Service Fund (30), Capital Projects Fund (40), Food Service Fund (50), Agency (Pupil Activity) Fund (60), Fiduciary (Trust) Fund (70), Community Service Fund (80), and Package and Cooperative Program (Intergovernmental Agreements) Fund (90).

Here are some of the specific funds in which district taxpayers are likely to be interested:

General Fund/Fund Balance (Fund 10)

The district's general fund is referred to as Fund 10 under the WUFAR classification and 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.⁵

⁵ Certain funds must be accounted for separately. Fund 27, for example, must be used to account for special education and related services funded wholly or in part with state or federal special education aid or charges for services provided to other districts through a cooperative program. No fund balance or deficit can exist in Fund 27.)

Reference will often be made to a school district's fund balance. Fund balance is the status of revenues minus expenditures for a fiscal period (fiscal year or cumulative). The fund balance is a "snapshot" at a given moment in time and reflects only one dimension of district's fiscal condition.⁶

State statutes do not require that a set amount or percent of a district's overall budget be maintained as a fund balance; this is a local decision. School boards often establish a policy that sets a reasonable percentage of the operating budget to be maintained as a fund balance. Such a policy emphasizes the

importance of maintaining an appropriate fund balance and serves as a goal in the budget planning process.

The size of a Fund Balance maintained by a district will generally be affected by such factors as:

- when the district receives its major sources of revenues (which in turn is affected by the proportion of its budget that is funded by state equalization aid vs. property taxes);
- the district's desire to maintain a positive cash flow and thereby minimize/avoid the need for short-term borrowing;
- its desire to maintain a favorable bond credit rating; and
- what other resources the district has available for emergencies.

Debt Service Funds (Funds 38 & 39)

These funds are used for recording transactions related to repayment of the general obligation debt. Also included in these funds are transactions pertaining to land contract payments and refinancing of debt issues and other district obligations as specified by the DPI. Debt tax levies must be recorded in these funds. The resources in these funds may not be used for any other purpose as long as a related debt remains.

Fund 38 – Non-Referendum Debt Service

A fund balance may exist in this fund.

Fund 39 – Referendum-Approved Debt Service

A fund balance may exist in this fund. (Fund 39 is not included in the revenue limit.)

Community Service Funds (Fund 80)

School districts can establish a separate fund for community service activities. The fund is used to account for activities that are not elementary and secondary educational programs but have the primary function of serving the community, such as adult education, community recreation programs (such as evening swimming pool operation and softball leagues), elderly food service programs, non-special education preschool or day care services. School districts are allowed to adopt a separate tax levy for this fund.

(Fund 80 is not included in the revenue limit.)

⁶ "Fund balance" is an accounting term. It is important not to confuse fund balance with cash balance. A district may have a substantial fund balance, yet very little cash on hand. Most districts have significant levels of property taxes on their books as of June 30 as part of their fund balance. These receivables won't be converted to cash until the final installments of property taxes are turned over to the district by the county in August.

Packaged Services and Cooperative Programs (Intergovernmental Agreements) Funds (Funds 91 & 99)

Fund 91 is used to account for expenditures made by a host district for programs made available to other districts through a Cooperative Educational Service Agency (CESA). No fund balance or deficit can exist in this fund.

Fund 99 is used for all other types of cooperative instructional funds (such as instruction provided pursuant to an intergovernmental agreement between two or more school districts not involving a CESA). No fund balance or deficit can exist in this fund.

More on Fund Balances

School districts maintain fund balances primarily because they do not receive their revenues at the same time that they must pay their bills. As noted above, equalization aids are received by school districts as follows:

- Roughly 15 percent on the third Monday in September;
- Roughly 25 percent on the first Monday in December;
- Roughly 25 percent on the fourth Monday in March; and
- Roughly 35 percent on the third Monday in June. (A small proportion is received on the fourth Monday in July after the close of the current school year/fiscal year.)

Property tax payments are received by school districts as follows:

- On or about January 15, school districts receive their share of local municipalities' tax collections through December.
- On or about February 15, school districts receive their share of local municipalities' tax collections through January.
- On or about August 20, school districts receive county payments of the district's portion of tax collections through July.

These payments, which come relatively late in the school year, along with a state aid "delayed" payment late in July, provide school districts with a significant portion of their revenue in July and August, after the close of the fiscal year. While a cash shortage can occur at any time during the years, there are generally two times each year when a district could find itself in a "cash crunch."

- The two most common times occur in October-November and May-early June because these are the times when neither state aid nor property taxes are being received. The likelihood that a district will reach a cash flow deficit, the amount of the deficit, and how long the district may remain in a deficit situation will depend on two primary factors: the level of fund balance and the percentage of the budget that is supported by property tax revenues.
- Some districts receive little or no state equalization aid. These districts receive the overwhelming share of their support from property taxes, which are generally received by school districts just three times each year—January, February and August. Districts that receive little or no state equalization aid must go from the beginning of the school year until mid-January before receiving significant revenue. Unless these districts have a significant fund balance, they will be forced to borrow to meet their cash flow needs.

- As noted above, there are also gaps in the state aid payment schedule. After the property tax monies in August and the equalization aid payments in September have been received, the next large influx of cash comes in the form of a state aid payment in December. Many districts experience their largest cash flow deficit during this October-November time frame.

Interest payments on borrowed funds mean fewer dollars are available for the district's educational program, particularly under revenue limits. It is prudent for districts to maintain a positive balance of funds to cover periods when cash inflows are small and outflows are sizable.

Definitions

Categorical Aid: State or federal aid which is intended to finance or reimburse some specific category of instructional or supporting program or to aid a particular target group of pupils. The district may use the aid only for the purpose for which it is paid.

CESAs - Cooperative educational service agencies. Twelve CESAs provide support activities to local school districts on a regional basis.

Equalized Valuation: The full market value (not the assessed value) of taxable property in the school district as of January 1 of each year, as determined by the state Department of Revenue (DOR). Equalized valuations are used not only to calculate equalization aid but to apportion the property tax levy, including the school levy, to individual municipalities, which issue property tax bills. Equalized values are typically available from the DOR in May and are used by the DPI to calculate aid estimates supplied to districts on July 1 as well as the final equalization aid amounts certified to districts on October 15.

Equalization Aid: Unrestricted general aid provided to school districts by the state through a formula that distributes aid on the basis of the relative fiscal capacity ("ability to pay") of each school district as measured by the district's per pupil equalized value of taxable property. This formula is known alternatively as either the "general school aid formula" or the "equalization aid formula."

Fiscal Year: A 12-month accounting period at the end of which a school district determines its financial condition and the results of its operations and closes its books. Wisconsin school districts have a July 1 through June 30 fiscal year.

Fund : An independent fiscal and accounting entity, requiring its own set of books, in accordance with special regulations, restrictions, and limitations that earmark monies in each fund for a specific activity or for attaining certain objectives. All monies used by Wisconsin school districts must be classified into one of nine "fund types."

Fund Balance: An accounting term representing the net current assets of a fund (e.g., Fund 10) at the end of a fiscal period. For schools, this is as of June 30. Fund balance takes into consideration cash, receivables, and inventory less any outstanding bills or liabilities that exist. School boards often establish a policy that sets a reasonable percentage of the operating budget to be maintained as a fund balance. Such a policy emphasizes the importance of maintaining an appropriate fund balance and serves as a goal in the budget planning process.

General Aid: State aid which is not limited to any specific program, purpose, or target population but which may be used in financing the general educational program as seen fit by the recipient district. Equalization aid is a type of general aid.

General school aid formula (equalization aid formula): The formula that is used to distribute most state aid to school districts. Wisconsin school districts with lower property values receive a larger share of their costs through the equalization formula than districts with higher property values. (See also Equalization aid.)

Individuals with Disabilities Education Act (IDEA): The primary federal law relating to special education. The Individuals with Disabilities Education Act (IDEA) governs how states and public agencies provide special education services to children with disabilities.

Levy (verb): To impose taxes or special assessments.

Membership: The number of resident pupils that, by statute, can be counted for either equalization aid or revenue limit purposes. Broadly speaking, membership is based on the number of resident students enrolled in a district.

For purposes of calculating a district's **revenue limit** "membership" is defined as a three-year rolling average, based on a head-count performed on the third Friday of September for the current and two preceding school years.

As a result of this calculation method, districts with enrollment numbers that are increasing or decreasing dramatically will not see these enrollment changes immediately reflected in their revenue limits, but instead will see these changes reflected more gradually over time.

Only those pupils who are residents of the district are counted for membership purposes when calculating revenue limits. Pupils who transfer between districts under the state's public school open enrollment program are counted by the resident district, rather than the district they attend. (However, pupils attending schools in the Milwaukee and Racine parental choice programs and the Milwaukee-Racine charter school program are excluded from the revenue limit membership of the Milwaukee Public Schools and the Racine Unified School District.)

For purposes of calculating the district's **equalization aid** "membership" is defined as the sum of: (1) the average of the number of pupils enrolled on the third Friday in September and the second Friday in January of the previous school year; and (2) the number of full-time equivalent pupils enrolled in an approved summer school program during the summer prior to the counted year.⁷

Special provisions apply in determining membership for pupils enrolled in kindergarten and preschool programs.

Mill: One-tenth of one cent on \$1.00 worth of property (.001). A term used in expressing property tax rates. (See also Tax rate.)

Every Student Succeeds Act (ESSA): US law passed in December 2015 that governs the United States K–12 public education policy.^[1] The law replaced its predecessor, the No Child Left Behind Act (NCLB), and modified but did not eliminate provisions relating to the periodic standardized tests given to students.^{[2][3]} Like the No Child Left Behind Act, ESSA is a reauthorization of the 1965 Elementary and Secondary Education Act, which established the federal government's expanded role in public education.

⁷ Note: the definition of membership used in calculating equalization aid for the Milwaukee Public Schools (MPS) was changed, beginning in the 2010-11 aid year to establish an additional count date for MPS on the first Friday in May of each year. Aid membership for MPS includes the highest enrollment of the three count dates (the third Friday of September, the second Friday of January, and the first Friday of May), rather than the average of the September and January counts.

This law, a reauthorization of the Elementary and Secondary Education Act, originally a Civil Rights-era enactment, authorizes federal funding for specific purposes, including services for economically disadvantaged and homeless students, and professional development programs for teachers, among many others.

In addition to authorizing federal funding for schools, NCLB requires all public schools to administer statewide-standardized tests. Failure to meet specific benchmarks, created by each state, can result in sanctions.

Operational Referendum: An operational referendum is a ballot question or referendum where community members are asked to approve a levy that is higher than that provided for by the district's state-imposed revenue limit. The ballot question must specify the amount of time during which the district can levy at a higher rate (either for a specific number of years or on an ongoing basis).

A referendum question that asks that a specific dollar amount be added to the district's revenue limit each year for a set period of years is referred to as a *non-recurring* referendum. A referendum question that asks that a specific dollar amount be permanently added to the district's revenue limit is referred to as a *recurring* referendum.

Revenue Limits: Revenue limits, sometimes known as revenue caps, are state-imposed controls on the amount of money a Wisconsin district can receive in state aid and local property taxes. State policymakers established revenue limits in 1993, as a means of controlling property taxes.

Under revenue limits, the amount of revenue a school district can raise from general school aids, computer aid, and property taxes is restricted. A district's base revenue in a given year is equal to the general aid, computer aid, and property tax revenues received in the prior school year. Base revenue is divided by the average of the district's enrollments in the prior three years to determine its base revenue per pupil. Typically, a dollar amount adjustment per pupil is added to the base revenue per pupil to determine the district's current year revenue per pupil.

SAGE: Student Achievement Guarantee in Education Program for grades K-3. The state provides categorical funding for this program created in 1995. SAGE initially awarded five-year grants to school districts with at least one school with at least 50 percent low-income pupils in the previous school year. School districts were eligible on a phase-in basis to enter into a five-year achievement guarantee contract with DPI on behalf of that school under certain circumstances. Under SAGE, each participating school must reduce each kindergarten to grade three class size to 18 pupils or to 30 pupils if two classroom teachers' classes are combined.

School Levy Tax Credit and the First Dollar Credit: Programs designed to provide property tax relief. The School Levy Tax Credit and the First Dollar Credit are tax credits that are provided to property tax payers on their tax bills and reduce the net tax owed. Despite the fact that the dollars for the credits do not go to schools, the state considers them as support for K-12 education when calculating the level of state support. (See also Tax Credits below.)

Shared Cost: School district expenditures that are eligible to be (and are) aided through the equalization formula. Shared cost is determined by subtracting certain receipts (e.g., state categorical aid, federal aid and local non-property tax receipts--ticket sales, student fees and interest earnings) from the total cost of a district's general fund and long-term debt service fund. These items are deducted because they represent costs that have already been offset completely by their own revenue source.

Tax Credits: State programs designed to provide property tax relief from the state to individual property taxpayers. Wisconsin provides three types of property tax credits on individual property tax bills:

First Dollar Credit – Applies to each taxable parcel of real estate on which improvements are located. The credit is calculated for each eligible parcel of property by multiplying the property's gross school tax rate by a credit base value determined by the state DOR or the property's fair market value, whichever is less. School taxes eligible for the credit are limited to taxes levied for elementary and secondary education. Levies by technical college districts or by county children with disabilities education boards are excluded. The first dollar credit was first established for property tax bills issued in 2008, and payable in 2009. *Lottery Credit* – Applies only to property owned by state residents and used as the owner's primary residence. The credit is shown on the individual property tax bill as a reduction from the gross tax which would otherwise have been paid on the taxpayer's principal residence. This targeted credit began with property tax bills issued in 1999. (Amounts provided through the lottery credit are not considered support for schools.)

School Levy Tax Credit – Applies to all taxable property. The school levy credit, created in 1985, is shown on property tax bills as a reduction from the gross tax which would otherwise have been paid. The amount of the school levy credit paid to a municipality is based on the municipality's share of a three-year average of the total statewide levy. Each municipality's total credit amount is divided by the total value of the municipality's taxable property to determine a rate which is applied to the individual tax bill.

Tax Levy: The total dollar amount of taxes or special assessments on property imposed by a taxing jurisdiction (e.g., a school district).

Tax Levy Rate or Tax Rate: In property taxation, the amount of tax to be raised divided by the value of property to be taxed; often expressed in mills of the tax per dollar of property value, hence the term "mill rate."

Budget Development Calendar

Preparations for the fiscal budget generally begin in the month of January, and continue through the following December. It may seem odd that a budget for a single fiscal year would take a year to finalize, and actually develop through the first six months of the fiscal year. Simply stated, pieces of the budget, mainly from a revenue standpoint, are not known until the end of October, four months into the fiscal year. This is one of the biggest challenges in public school finance in Wisconsin schools.

Another challenge is the timing of the receipt of revenue. The District receives revenue from the state in four payments. Those payments are received in September, December, March and June. Additionally, a final delayed aid payment is received one month after the fiscal year has actually closed, in the month of July. Tax revenue is also received on a very inconsistent basis. Tax revenue is paid in three payments during the months of January, February and August.

Other state and federal aids are paid after the filing of claims as a reimbursement. What this means is the District needs to have the funds to cover expenses prior to receiving the aid payments as claim based revenue. Revenue that falls in this category includes Special Education aid, Federal Elementary and Secondary Education Act (ESEA) aids, and E-rate reimbursements.

Finally, to add to the challenges, some of the aids can be adjusted very late in the fiscal year. An example of such a late adjustment came just a few years ago, when the Federal ESEA funding was reduced, resulting in negative revenue adjustments in the month of May, one month prior to the end of the fiscal year.

The following is a snapshot of the budget development calendar for the Shorewood School District.

Jan		June	
	Begin development of budget assumptions		Preliminary budget presentation to Board
	2 nd Friday pupil count (Equalization Aid)	July	
Feb			Preliminary aid estimate from State
	Preliminary revenue assumptions		Cashflow analysis
	Preliminary staffing assumptions	Aug	
	Preliminary programmatic assumptions		Annual Meeting and Budget Hearing
	Impact statement development	Sep	
Mar			3 rd Friday pupil count (Revenue Limit)
	Continue with February tasks		Summer school pupil count (Revenue Limit)
Apr		Oct	
	Finalize staffing		State Aid certification
	Finalize programmatic changes		Equalized property valuation from State
	Development of salary assumptions		Cashflow borrowing finalized
	Development of benefit adjustments		Final budget adoption
May			Tax levy certified by the Board
	Finalize salary adjustments	Nov	
	Finalize benefit adjustments		Tax levy delivered to municipality
	Finalize revenue assumptions	Dec	
			Final budget certified by the DPI

Impact Statement Summary

Annually, the District administrators work through budget proposals that will impact staffing, programming and general expenses. These proposals are discussed through the development of impact statements. In the impact statement, administrators present proposals, indicate the rationale behind the proposal, identify the economic impact of the proposal, and identify how the proposal ties back to Board operational expectations or result policies. Some of these statements have a positive impact on the budget, such as cost savings through the elimination of a program or expense. Other statements have a negative impact on the budget as they add additional expense that must be compensated through additional revenue or budget cuts.

What follows is the impact statement summary for the 2019 fiscal year. The balance of this summary indicates a deficit of \$2,902. This deficit will need to be covered by additional revenue as we work through the completion of the budget process, or the District will need to reduce other expenditures in order to cover the difference.

Budget Summary 2018-2019
Board Policy OE-5 - Financial Planning
June 12, 2018

Revenue Related (\$792,758)

- Increase of \$495,224 in allowed revenue limit due to increase in our three year rolling average resident FTE
- Increase of \$385,152 in per pupil categorical aid per the 2017-19 Wisconsin State Budget
- Decrease of \$87,618 in open enrollment revenue

Expense Related - (\$795,660)

- \$30,021 - Purchase of materials and professional development for K-6 implementation of Lucy Calkins Readers/Writers Workshop materials - *OE-11 Instructional Programming*
- \$3,000 – Funding of additional tablet apps to allow students to create and demonstrate their understanding of knowledge - *R-2 Academic Mastery*
- \$15,000 – Increased funding to support purchase of 50 tablets for Technology Plan pilot program *OE-11 Instructional Programming*
- \$5,500 - Addition of a Grade 2 position at Atwater. The fiscal impact of the salary and benefits for this position are offset by the reduction in a K5 position due to enrollment. The \$5,500 cost is for additional classroom furniture and curriculum materials. *OE - 11 Instructional Programming*
- (\$223,278) – Estimated financial savings associated with the replacement of retired employees and employees resigning from the District. *OE-4 Personnel Administration*
- \$188,555 – Estimated salary and benefit cost for the addition of a Dean of Students at each elementary campus for the purpose of supporting character and citizenship in the schools while allowing elementary counselors to focus more of their work on the mental health and wellness of the student population. This is the estimated cost for both positions combined. *R-3 Character and Citizenship; R-4 Wellness*
- \$634,879 – Budget impact for 3.88% increase in District salaries *OE - 4 Personnel Administration*
- \$13,000 – Addition of Student Advocate position at SHS to work as an communication advocate between students, teachers and parents of students struggling with academic and social issues. *R-2 Academic Mastery*
- (\$50,000) – Ended Annual Contract with Aspen Group for Board and Staff Development *GC-2 Governance*
- \$30,000 - Contract with Studer Education Group to provide development and implementation of an enhanced systems process framework. *OE - 4 Personnel Administration; OE-9 Communicating with the Public*

- \$98,112 – Increase in District cost for providing health insurance benefits to District employees. This represents a 3% increase in premium for health and a 0% increase for dental. *OE-4 Personnel Administration*
- \$45,371 – Increase of .5 instructional FTE at SHS/SIS due to enrollment and increased assignment. *OE-4 Personnel Administration*
- \$5,500 – Addition of a MAC 3 position at Lake Bluff. The fiscal impact of the salary and benefits for this position are offset by the reduction in a K5 position due to enrollment. The \$5,500 cost is for additional classroom furniture and curriculum materials. *OE - 11 Instructional Programming*

Budget Summaries

Fund 10 (General Fund) Revenue and Expense summary by Fund - 28-A-1

Fund 27 (Special Education Fund) Revenue and Expense summary by Fund - 28-A-2

Fund 10 Revenue (by source) Expense (by object) – 28-B-1

Fund 27 Revenue (by source) Expense (by object) – 28-B-2

- Source is a classification of revenue that identifies its origin
- Object is a classification of expense that identifies the service or item used or purchased in accomplishing a function, for example
 - 100's are employee salaries
 - 200's are employee benefits
 - 300's are purchased services

Fund 10 Expense summary by function – 28-C-1 through 28-C-9

Fund 27 Expense summary by function – 28-C-10 through 28-C-12

- Functions describe the purpose for which a service or materials are acquired, for example...
 - 100,000's are for instruction
 - 200,000's are for support services

Fund 10 Purchased Services Operations Detail – 28-D-1

- In the past, the topic of purchased services has been a point of concern. In the area of purchased services, there is a significant expense budgeted in "Operations." Since that expense is so significant, I included a detail of the function of that portion of the preliminary budget with function definitions.

Fund 10 Facilities (Salaries and Benefits) - 28-E-1 through 28-E-8

Fund 10 Facilities (Non-Salary/Benefits) – 28-F-1 through 28-F-7

- In December of 2017, I was asked to bring detailed information regarding the expenses related to building and grounds expenses. I have broken the expenses down into personnel costs (salary and benefits) and non-personnel costs (purchased services, supplies and repairs)
- This preliminary is currently built on historical spending. There will be adjustments prior to the final budget approval in October.

Obj	Obj	2015-16	2015-16	2015-16	2016-17	2016-17	2017-18	2017-18	2018-19	2018-19	2018-19
R		Revised Budget	FYTD Activity	FYTD %	Revised Budget	FYTD Activity	FYTD %	Revised Budget	FYTD Activity	FYTD %	FYTD %
	Revenue										
2--	REVENUE FROM LOCA	15,547,617.00	15,587,970.68	100.26	16,341,544.00	16,189,208.51	99.07	16,189,808.00	15,949,615.33	98.52	0.00
3--	INTER-DISTRICT TR	1,133,699.00	1,220,544.34	107.66	1,195,956.00	1,239,103.33	103.61	1,100,482.00	182.43	0.02	0.00
6--	REVENUE FROM STAT	5,761,982.00	5,721,576.07	99.30	6,208,439.06	6,195,547.32	99.79	7,061,066.00	4,200,657.77	59.49	0.00
7--	REVENUE FROM FEDE	237,313.00	211,384.76	89.07	278,671.83	278,860.14	100.07	305,826.54	165,045.56	53.97	0.00
8--	NON-REVENUE SOURC	0.00	0.00	0.00	0.00	0.00	0.00	2,000.00	2,000.00	100.00	0.00
9--	OTHER SOURCES OF	472,074.00	785,441.97	166.38	114,070.00	76,205.08	66.81	71,449.00	66,644.37	93.28	0.00
---	Revenue	23,152,685.00	23,526,917.82	101.62	24,138,680.89	23,978,924.38	99.34	24,730,631.54	20,384,145.46	82.42	0.00
	Expense										
1--	SALARIES	13,503,856.00	13,035,114.41	96.53	12,991,840.00	12,869,044.55	99.05	13,547,035.00	11,199,231.84	82.67	0.00
2--	EMPLOYEE BENEFITS	3,872,110.00	4,860,898.94	125.54	4,977,815.15	4,825,750.25	96.95	5,495,079.89	4,379,462.37	79.70	0.00
3--	PURCHASED SERVICE	1,778,954.00	1,555,941.19	87.46	1,995,315.22	2,001,921.26	100.33	1,900,438.65	1,594,810.45	87.07	0.01
4--	NON-CAPITAL OBJEC	823,377.00	837,145.11	101.67	1,000,716.00	967,336.04	96.66	823,220.00	585,102.53	85.20	2.29
5--	CAPITAL OBJECTS	131,429.00	116,194.53	88.41	112,422.00	119,469.73	106.27	103,964.00	91,415.47	87.93	0.00
6--	DEBT RETIREMENT	61,198.00	63,934.89	104.47	18,763.00	18,762.49	100.00	18,867.00	18,866.66	100.00	0.00
7--	INSURANCE AND JUD	282,921.00	162,649.76	57.49	244,551.00	225,787.90	92.33	171,535.00	136,383.40	79.51	0.00
8--	OPERATING TRANSFE	2,410,473.00	2,351,284.81	97.54	2,690,932.00	2,687,797.08	99.88	2,574,758.00	0.00	0.00	0.00
9--	OTHER OBJECTS	142,931.00	223,290.84	156.22	108,182.52	97,110.08	89.77	100,068.00	117,219.46	117.76	0.35
---	Expense	23,007,249.00	23,206,454.48	100.87	24,140,536.89	23,812,979.38	98.64	24,734,965.54	18,122,492.18	73.98	0.08

Number of Accounts: 2173

***** End of report *****

30-A-1

Obj	Obj	2015-16	2015-16	2015-16	2016-17	2016-17	2017-18	2017-18	2017-18	2018-19	2018-19	2018-19
		Revised Budget	FYTD Activity	FYTD %	Revised Budget	FYTD Activity	FYTD %	Revised Budget	FYTD Activity	Revised Budget	FYTD Activity	FYTD %
R	Revenue											
1--	INTERFUND TRANSFE	2,410,473.00	2,351,284.81	97.54	2,690,932.00	2,631,991.79	97.81	2,574,758.00	0.00	2,637,215.00	0.00	0.00
3--	INTER-DISTRICT TR	0.00	51,072.16	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
5--	REVENUE FROM INTE	18,696.00	8,640.12	46.21	18,696.00	7,501.37	40.12	9,000.00	10,055.54	10,000.00	0.00	0.00
6--	REVENUE FROM STAT	977,869.00	860,503.00	88.00	977,869.00	862,830.00	88.24	903,294.00	674,834.00	1,021,794.00	0.00	0.00
7--	REVENUE FROM FEDE	550,961.00	440,939.47	80.03	515,502.41	433,431.81	84.08	497,515.16	338,918.66	68,600.00	0.00	0.00
9--	OTHER SOURCES OF	0.00	61,506.27	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
---	Revenue	3,957,999.00	3,773,945.83	95.35	4,202,999.41	3,935,754.97	93.64	3,984,567.16	1,023,808.20	3,737,609.00	0.00	0.00
E	Expense											
1--	SALARIES	2,542,994.00	2,585,614.58	101.68	2,800,466.73	2,705,811.64	96.62	2,733,481.95	2,228,524.93	2,609,023.00	0.00	0.00
2--	EMPLOYEE BENEFITS	895,328.00	879,009.62	98.18	994,894.00	959,565.54	96.45	933,473.43	733,232.72	962,586.00	0.00	0.00
3--	PURCHASED SERVICE	441,760.00	192,425.84	43.56	347,559.00	214,391.02	61.68	273,054.78	295,667.62	166,000.00	0.00	0.00
4--	NON-CAPITAL OBJEC	64,899.00	57,582.93	88.73	51,574.68	49,753.55	96.47	39,237.00	37,082.84	0.00	0.00	0.00
5--	CAPITAL OBJECTS	11,500.00	10,713.54	93.16	1,000.00	1,104.22	110.42	2,350.00	2,353.88	0.00	0.00	0.00
9--	OTHER OBJECTS	1,518.00	48,599.32	3201.54	7,505.00	5,129.00	68.34	2,970.00	2,107.50	0.00	0.00	0.00
---	Expense	3,957,999.00	3,773,945.83	95.35	4,202,999.41	3,935,754.97	93.64	3,984,567.16	3,298,969.49	3,737,609.00	0.00	0.00

Number of Accounts: 491

***** End of report *****

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Obj	Obj	2016-17	2016-17	2017-18	2017-18	2018-19
		Revised Budget	FYTD Activity	Revised Budget	FYTD Activity	Budget
10	GENERAL FUND					
R	Revenue					
21-	TAXES	15,577,065.00	15,577,065.00	15,394,697.00	15,394,697.00	15,899,684.00
26-	SALES NON-CAPITAL		313.00	1,000.00	795.00	1,000.00
27-	SCHOOL ACTIVITY INCOME	38,000.00	38,402.55	120,941.00	70,214.72	91,500.00
28-	INTEREST ON INVESTMENTS	16,000.00	30,758.28	41,854.00	69,097.43	75,000.00
29-	OTHR REVENUE FROM LOCAL SOURCE	660,479.00	542,669.68	631,316.00	414,811.18	594,327.00
34-	PAYMENTS FOR SERVICES	1,195,956.00	1,239,103.33	1,100,482.00	182.43	1,019,596.00
61-	STATE AID	1,271,596.00	1,271,412.26	1,080,222.00	71,270.77	866,448.00
62-	PAYMENTS IN LIEU OF TAXES	4,456,259.00	4,433,013.00	5,125,505.00	3,274,867.00	5,338,871.00
69-	OTHR REVENUE FROM STATE SOURCE	462,217.00	459,715.00	841,099.00	840,280.00	1,236,102.00
78-	FED AID THRU STATE		41,185.10	45,000.00		45,000.00
86-	INSURANCE PROCEEDS			2,000.00	2,000.00	1,000.00
96-	ADJUSTMENTS	17,070.00	39,968.14	3,060.00	2,860.00	3,000.00
97-	REFUND OF DISBURSEMENTS	95,000.00	34,633.09	67,389.00	61,904.56	61,000.00
99-	MISCELLANEOUS	2,000.00	1,603.85	1,000.00	1,879.81	2,000.00
---	Revenue	23,791,642.00	23,709,842.28	24,455,565.00	20,204,859.90	25,234,528.00
E	Expense					
10-	SALARIES	9,196,981.00	9,203,298.90	9,629,782.00	7,728,895.32	9,861,612.00
11-	MANAGER SALARIES	1,495,500.00	1,460,303.30	1,590,996.00	1,456,777.99	1,606,487.00
12-	PERMANENT PART-TIME	1,106,475.00	1,041,964.94	1,055,218.00	903,238.70	1,145,544.00
13-	SUBSTITUTES	988,574.00	969,630.33	1,088,960.00	950,620.06	1,104,272.00
14-	OTHER MISCELLANEOUS	26,413.00	25,430.52	560.00	6,752.21	3,500.00
16-	ATHLETIC WORKERS	12,215.00	19,167.50	20,000.00	19,378.29	20,000.00
21-	RETIREMENT	842,626.00	821,289.31	1,117,357.00	719,947.19	1,097,795.00
22-	SOCIAL SECURITY	950,639.00	922,070.04	954,326.00	796,135.14	964,022.00
23-	LIFE INSURANCE	43,456.00	39,621.95	44,948.00	36,880.78	45,909.00
24-	HEALTH INSURANCE	2,885,694.00	2,795,075.48	3,081,929.00	2,567,991.43	3,211,642.00
25-	OTHER EMPLOYEE INSURANCE	46,025.00	43,981.62	48,193.00	39,311.06	49,036.00
29-	OTHER EMPLOYEE BENEFITS	172,880.00	172,670.01	188,891.00	170,167.82	193,182.00
31-	PURCHASED PERSONAL SERVICES	467,717.00	477,905.21	360,169.00	346,683.74	390,253.00
32-	PROPERTY SERVICES	408,350.00	261,581.59	357,711.00	292,430.65	363,332.00
33-	UTILITIES	430,738.00	489,289.04	478,797.00	428,272.11	494,432.00
34-	TRAVEL	101,517.00	128,602.35	89,371.00	80,655.06	178,029.00
35-	COMMUNICATION	152,953.00	139,678.13	152,015.00	139,509.58	136,855.00
37-	EDUC SERV NON GOVERN UNITS	206,499.00	240,211.50	225,601.00	190,764.40	225,000.00
38-	INTERGOVERNMENTAL TRANSFERS	156,616.00	211,051.49	198,791.00	79,523.05	278,656.00
41-	SUPPLIES AND MATERIALS	272,473.00	275,685.08	260,092.00	153,759.72	257,446.00
42-	APPAREL	5,000.00	400.00	5,197.00	5,674.40	5,600.00
43-	INSTRUCTIONAL MEDIA	106,920.00	96,244.69	105,881.00	87,178.95	99,043.00
44-	NON-CAPITAL EQUIPMENT	274,670.00	274,074.21	239,144.00	135,461.85	255,568.00
45-	ITEMS FOR RESALE	500.00	2,843.86	50.00	-1,997.57	
47-	TEXTBOOKS & WORKBOOKS	203,134.00	200,793.61	77,558.00	80,771.44	79,050.00
48-	NON-INSTRUCTIONAL SOFTWARE	104,858.00	105,714.44	127,298.00	121,482.21	131,000.00
55-	EQUIPMENT/VEHICLE ADDITION	15,798.00	11,257.50	20,305.00	17,930.55	13,200.00
56-	EQUIPMENT/VEHICLE-REPLACEMENT		31,891.76			
57-	RENTAL OF EQUIPMENT/VEHICLES	96,624.00	76,320.47	83,659.00	73,484.92	82,075.00
68-	INTEREST ON BORROWED MONEY	16,563.00	16,562.49	16,667.00	16,666.66	16,667.00
69-	OTHER DEBT RETIREMENT	2,200.00	2,200.00	2,200.00	2,200.00	2,200.00
71-	DISTRICT INSURANCE	231,551.00	225,001.04	165,035.00	125,728.95	165,057.00
73-	UNEMPLOYMENT COMPENSATION	13,000.00	786.86	6,500.00	10,654.45	12,000.00
82-	SPECIAL PROJECTS	2,690,932.00	2,631,991.79	2,574,758.00		2,637,215.00

Obj	Obj	2016-17 Revised Budget	2016-17 FYTD Activity	2017-18 Revised Budget	2017-18 FYTD Activity	2018-19 Budget
10	GENERAL FUND					
E	Expense					
85-	FOOD SERVICE		55,805.29			
94-	DUES AND FEES	103,437.00	94,730.76	100,068.00	111,252.63	108,849.00
96-	ADJUSTMENTS				78.68	
97-	REFUND OF PRIOR YEAR REVENUE	1,000.00			5,888.15	
99-	MISCELLANEOUS		75.00			
---	Expense	23,830,528.00	23,565,202.06	24,468,027.00	17,900,150.57	25,234,528.00
---	GENERAL FUND	-38,886.00	144,640.22	-12,462.00	2,304,709.33	

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Obj	Obj	2016-17	2016-17	2017-18	2017-18	2018-19
		Revised Budget	FYTD Activity	Revised Budget	FYTD Activity	Budget
27	SPECIAL EDUCATION FUND					
R	Revenue					
11-	GENERAL	2,690,932.00	2,631,991.79	2,574,758.00		2,637,215.00
51-	CESA STATE AIDS	18,696.00	7,501.37	9,000.00	10,055.54	10,000.00
61-	STATE AID	977,869.00	862,830.00	903,294.00	674,834.00	920,394.00
62-	PAYMENTS IN LIEU OF TAXES					101,400.00
71-	FEDERAL AID					28,600.00
78-	FED AID THRU STATE	106,000.00	38,432.56	77,925.00	20,543.15	40,000.00
---	Revenue	3,793,497.00	3,540,755.72	3,564,977.00	705,432.69	3,737,609.00
E	Expense					
10-	SALARIES	2,023,468.00	1,989,684.73	1,983,852.00	1,530,436.99	1,871,820.00
11-	MANAGER SALARIES	116,725.00	116,724.96	120,052.00	123,699.75	110,000.00
13-	SUBSTITUTES	522,987.00	462,458.66	494,335.00	455,009.15	627,203.00
14-	OTHER MISCELLANEOUS				373.41	
21-	RETIREMENT	169,676.00	189,496.81	198,481.00	131,992.83	205,372.00
22-	SOCIAL SECURITY	195,323.00	189,744.98	186,256.00	157,811.93	184,899.00
23-	LIFE INSURANCE	8,811.00	8,390.71	8,680.00	6,844.95	8,541.00
24-	HEALTH INSURANCE	532,425.00	484,002.61	444,976.00	359,037.37	518,761.00
25-	OTHER EMPLOYEE INSURANCE	14,737.00	9,351.13	9,721.00	7,720.80	9,838.00
29-	OTHER EMPLOYEE BENEFITS	20,500.00	26,452.28	45,800.00	37,090.37	35,175.00
31-	PURCHASED PERSONAL SERVICES	40,400.00	3,378.00	5,000.00	742.50	4,000.00
32-	PROPERTY SERVICES	60,000.00				
34-	TRAVEL	10,000.00				
37-	EDUC SERV NON GOVERN UNITS	30,000.00	60,917.05	67,824.00	138,866.99	128,500.00
38-	INTERGOVERNMENTAL TRANSFERS	48,445.00	153.80		1,829.30	33,500.00
---	Expense	3,793,497.00	3,540,755.72	3,564,977.00	2,951,456.34	3,737,609.00
---	SPECIAL EDUCATION FUND				-2,246,023.65	

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***** End of report *****

Func	Func	2016-17 Revised Budget	2016-17 FYTD Activity	2017-18 Revised Budget	2017-18 FYTD Activity	2018-19 Budget
10	GENERAL FUND					
100	SALARIES					
110---	UNDIFFERENTIATED CURRICULUM	3,491,664.00	3,495,402.73	3,849,095.00	3,046,138.46	3,907,040.00
120---	REGULAR CURRICULUM	107,612.00	139,870.48	153,252.00	128,523.85	138,075.00
121---	ART	320,267.00	307,882.54	330,520.00	246,778.58	347,384.00
122---	ENGLISH LANGUAGE	1,233,465.00	1,229,539.50	1,162,505.00	993,437.51	1,181,479.00
123---	FOREIGN LANGUAGES	539,627.00	523,216.32	514,273.00	410,444.41	531,901.00
124---	MATHEMATICS	700,035.00	709,568.31	733,318.00	574,608.97	752,920.00
125---	MUSIC	644,465.00	648,356.60	649,789.00	519,838.77	646,290.00
126---	SCIENCE	546,546.00	556,178.66	552,963.00	446,450.91	563,005.00
127---	SOCIAL SCIENCES	441,287.00	440,926.90	531,106.00	443,404.95	547,615.00
136---	TECHNOLOGY EDUCATION	35,535.00	30,052.26	87,245.00	62,190.75	78,674.00
143---	PHYSICAL EDUCATION	548,005.00	517,154.55	557,109.00	434,715.12	534,858.00
161---	ACADEMIC	47,383.00	39,376.84	48,426.00	14,957.50	48,741.00
162---	ATHLETIC/SPORT	197,215.00	189,302.47	190,000.00	191,440.06	190,000.00
164---	SCHOOL/PUBLIC SERVICE	3,960.00	3,960.00	3,960.00	1,980.00	3,960.00
172---	ADVANCEDLRNING/WCATY	58,671.00	62,095.76	80,797.00	66,161.91	84,040.00
211---	DIRECTION OF PUPIL SERVICES			21,067.00	15,800.70	151,859.00
213---	GUIDANCE	379,949.00	390,294.71	404,097.00	342,021.42	395,652.00
214---	HEALTH	79,189.00	79,930.63	87,191.00	71,447.92	91,724.00
215---	PSYCHOLOGICAL SERVICES	26,950.00	26,591.16	26,924.00	21,792.97	24,944.00
219---	OTHER PUPIL SERVICES		1,240.53			
221---	INSTRUCTION-IMPROVEMENT OF	186,514.00	191,958.74	171,314.00	176,391.30	160,681.00
222---	EDUCATIONAL MEDIA	239,788.00	211,207.24	232,275.00	173,690.00	235,254.00
223---	SUPERVISION & COORDINATION	150,376.00	160,554.09	134,456.00	130,634.39	103,699.00
229---	OTHER INSTRUCT STAFF SERV	54,346.00	58,604.71	53,193.00	46,082.64	48,368.00
231---	BOARD OR EDUCATION	5,300.00	5,299.98	5,300.00	2,650.00	5,300.00
232---	DISTRICT ADMINISTRATION	384,388.00	348,912.62	326,036.00	300,936.60	335,326.00
240---	SCHOOL BUILDING ADMINISTRATION	797,978.00	817,133.26	824,001.00	746,524.38	863,153.00
252---	FISCAL	320,460.00	320,459.91	334,308.00	306,449.16	345,641.00
253---	OPERATION	923,473.00	853,319.76	858,159.00	737,168.86	914,291.00
254---	MAINTENANCE	264,223.00	269,866.46	280,595.00	242,644.55	317,621.00
260---	CENTRAL SERVICES	97,487.00	91,537.77	182,242.00	169,533.53	191,920.00
393---	RECREATION				822.40	
-----	SALARIES	12,826,158.00	12,719,795.49	13,385,516.00	11,065,662.57	13,741,415.00

30-C-2

Func	Func	2016-17 Revised Budget	2016-17 FYTD Activity	2017-18 Revised Budget	2017-18 FYTD Activity	2018-19 Budget
10	GENERAL FUND					
200	EMPLOYEE BENEFITS					
110---	UNDIFFERENTIATED CURRICULUM	1,381,325.00	1,363,531.33	1,591,697.00	1,220,759.17	1,609,205.00
120---	REGULAR CURRICULUM	52,846.00	54,849.91	70,654.00	55,683.59	66,052.00
121---	ART	120,957.00	118,728.89	132,289.00	99,423.72	140,193.00
122---	ENGLISH LANGUAGE	494,323.00	476,735.94	433,443.00	384,712.50	452,591.00
123---	FOREIGN LANGUAGES	227,892.00	216,911.83	233,518.00	182,431.33	239,944.00
124---	MATHEMATICS	282,630.00	278,440.57	295,635.00	217,373.08	288,178.00
125---	MUSIC	271,377.00	268,451.17	289,872.00	225,746.28	298,841.00
126---	SCIENCE	195,396.00	190,032.26	244,055.00	170,621.00	218,558.00
127---	SOCIAL SCIENCES	189,503.00	184,039.05	238,336.00	197,316.83	245,596.00
136---	TECHNOLOGY EDUCATION	15,696.00	10,363.43	48,113.00	31,524.21	38,971.00
143---	PHYSICAL EDUCATION	198,331.00	187,691.41	219,545.00	172,451.82	221,936.00
161---	ACADEMIC	6,753.00	5,603.60	6,827.00	2,131.37	3,599.00
162---	ATHLETIC/SPORT	20,955.00	9,756.49	9,800.00	8,523.07	7,470.00
164---	SCHOOL/PUBLIC SERVICE	564.00	557.51	576.00	280.78	561.00
172---	ADVANCEDLRNING/WCATY	17,725.00	17,665.81	20,515.00	15,029.02	21,273.00
211---	DIRECTION OF PUPIL SERVICES			11,333.00	8,377.26	89,008.00
213---	GUIDANCE	140,458.00	143,168.20	158,689.00	109,149.82	158,170.00
214---	HEALTH	26,547.00	27,027.44	28,828.00	21,710.03	29,341.00
215---	PSYCHOLOGICAL SERVICES	8,779.00	8,700.59	9,189.00	7,295.14	7,459.00
219---	OTHER PUPIL SERVICES		151.71			
221---	INSTRUCTION-IMPROVEMENT OF	61,944.00	62,172.57	64,982.00	64,219.92	59,852.00
222---	EDUCATIONAL MEDIA	64,401.00	58,687.57	63,999.00	55,657.47	76,100.00
223---	SUPERVISION & COORDINATION	60,838.00	61,141.24	63,334.00	58,003.98	48,242.00
229---	OTHER INSTRUCT STAFF SERV	34,845.00	35,057.65	36,545.00	24,431.74	26,809.00
231---	BOARD OR EDUCATION	343.00	342.38	343.00	171.19	
232---	DISTRICT ADMINISTRATION	128,118.00	122,280.87	122,909.00	116,353.96	128,432.00
240---	SCHOOL BUILDING ADMINISTRATION	305,458.00	305,909.92	359,434.00	302,465.04	353,368.00
252---	FISCAL	107,666.00	99,947.87	140,390.00	100,515.78	122,638.00
253---	OPERATION	366,286.00	339,032.25	357,015.00	310,453.43	400,566.00
254---	MAINTENANCE	114,530.00	113,732.90	123,267.00	111,066.17	146,475.00
260---	CENTRAL SERVICES	42,122.00	31,284.17	60,512.00	56,526.51	62,158.00
264---	STAFF SERVICES	2,712.00	2,711.88			
393---	RECREATION				28.21	
-----	EMPLOYEE BENEFITS	4,941,320.00	4,794,708.41	5,435,644.00	4,330,433.42	5,561,586.00

30-C-3

Func	Func	2016-17 Revised Budget	2016-17 FYTD Activity	2017-18 Revised Budget	2017-18 FYTD Activity	2018-19 Budget
10	GENERAL FUND					
300	PURCHASED SERVICES					
110---	UNDIFFERENTIATED CURRICULUM	2,870.00	2,655.94	3,850.00	919.39	1,800.00
120---	REGULAR CURRICULUM	21,641.00	18,477.65	16,938.00	17,583.74	18,600.00
121---	ART	50.00	31.46		122.40	
122---	ENGLISH LANGUAGE	8,950.00	13,008.23	11,365.00	19,555.00	12,500.00
125---	MUSIC	7,816.00	11,360.06	11,034.00	14,702.75	9,930.00
126---	SCIENCE	185.00			220.00	
127---	SOCIAL SCIENCES	75.00	75.00		1,330.00	1,300.00
143---	PHYSICAL EDUCATION	7,640.00	11,755.99	3,622.00	8,280.58	1,000.00
161---	ACADEMIC	5,000.00	10,439.05	5,706.00	11,736.85	5,000.00
162---	ATHLETIC/SPORT	24,890.00	45,914.18	24,500.00	27,061.45	28,125.00
172---	ADVANCEDLRNING/WCATY	3,591.00	8,206.70	3,591.00	2,621.17	2,200.00
213---	GUIDANCE	490.00	2,740.49	1,066.00	4,380.85	
214---	HEALTH	800.00	1,429.49	729.00	1,165.29	1,050.00
219---	OTHER PUPIL SERVICES			1,960.00	363.18	500.00
221---	INSTRUCTION-IMPROVEMENT OF	57,803.00	44,216.19	13,620.00	34,198.36	28,250.00
222---	EDUCATIONAL MEDIA	1,760.00	1,760.00			
223---	SUPERVISION & COORDINATION		10,936.80	22,000.00	30,681.00	29,580.00
231---	BOARD OR EDUCATION	146,250.00	118,023.93	86,902.00	74,084.13	88,118.00
232---	DISTRICT ADMINISTRATION	49,300.00	54,733.96	51,415.00	67,660.19	56,900.00
240---	SCHOOL BUILDING ADMINISTRATION	3,515.00	4,275.64	3,040.00	2,836.34	2,450.00
252---	FISCAL	98,000.00	97,227.03	96,005.00	64,782.78	96,005.00
253---	OPERATION	607,888.00	668,250.99	676,933.00	648,940.28	707,777.00
254---	MAINTENANCE	211,896.00	88,523.12	166,773.00	60,529.45	157,287.00
255---	FACILITY AQUISITION/REMODELING	29,104.00	882.87		17,850.34	
256---	PUPIL TRANSPORTATION	78,991.00	102,875.73	70,780.00	59,834.40	155,179.00
260---	CENTRAL SERVICES	144,350.00	133,700.88	105,684.00	76,344.34	90,350.00
264---	STAFF SERVICES	1,750.00	3,263.73	1,000.00	1,588.45	32,000.00
266---	TECHNOLOGY	56,310.00	50,093.90	60,000.00	42,831.92	40,000.00
431---	TUITION-NON OPEN ENROLLMENT	260,499.00	302,507.30	276,557.00	265,633.96	301,200.00
435---	OPEN ENROLLMENT TUITION	92,976.00	140,953.00	147,385.00		199,456.00
-----	PURCHASED SERVICES	1,924,390.00	1,948,319.31	1,862,455.00	1,557,838.59	2,066,557.00

Func	Func	2016-17 Revised Budget	2016-17 FYTD Activity	2017-18 Revised Budget	2017-18 FYTD Activity	2018-19 Budget
10	GENERAL FUND					
400	NON-CAPITAL OBJECTS					
110---	UNDIFFERENTIATED CURRICULUM	299,995.00	281,810.37	144,895.00	139,446.19	157,465.00
120---	REGULAR CURRICULUM	45,869.00	30,719.51	55,607.00	34,863.21	39,375.00
121---	ART	16,833.00	14,515.55	15,403.00	13,349.76	16,600.00
122---	ENGLISH LANGUAGE	39,830.00	51,021.97	43,565.00	31,002.79	37,500.00
123---	FOREIGN LANGUAGES	1,610.00	985.01	1,420.00	1,073.13	2,200.00
124---	MATHEMATICS	12,800.00	7,574.84	9,150.00	5,977.66	12,500.00
125---	MUSIC	15,464.00	15,464.34	13,221.00	12,299.76	10,745.00
126---	SCIENCE	14,349.00	10,526.15	15,400.00	9,352.31	15,000.00
127---	SOCIAL SCIENCES	1,745.00	21.48	1,900.00	844.67	700.00
136---	TECHNOLOGY EDUCATION			500.00		
141---	HEALTH EDUCATION	2,000.00	1,012.57	2,294.00	-1,028.75	2,400.00
143---	PHYSICAL EDUCATION	3,840.00	4,326.71	25,641.00	19,466.99	28,800.00
161---	ACADEMIC	8,050.00	12,502.39	4,894.00	-189.69	
162---	ATHLETIC/SPORT	5,000.00	22,745.86	7,405.00	6,874.48	3,000.00
172---	ADVANCEDLRNING/WCATY	1,409.00	1,864.60	1,209.00	1,202.56	1,300.00
211---	DIRECTION OF PUPIL SERVICES			3,130.00	2,024.91	3,500.00
213---	GUIDANCE	10,440.00	6,840.33	3,214.00	1,668.37	4,030.00
214---	HEALTH	3,550.00	2,389.21	3,346.00	1,009.64	2,050.00
219---	OTHER PUPIL SERVICES			610.00	974.38	1,200.00
221---	INSTRUCTION-IMPROVEMENT OF	16,330.00	11,510.73	900.00	4,187.13	3,700.00
222---	EDUCATIONAL MEDIA	66,952.00	59,970.79	82,517.00	59,932.47	76,973.00
232---	DISTRICT ADMINISTRATION	24,325.00	27,710.09	11,580.00	8,038.23	9,400.00
240---	SCHOOL BUILDING ADMINISTRATION	42,364.00	42,472.72	48,889.00	32,856.45	58,288.00
252---	FISCAL	26,000.00	19,735.10	26,000.00	14,823.87	23,880.00
253---	OPERATION	80,950.00	101,004.52	83,184.00	71,482.11	71,576.00
254---	MAINTENANCE	13,600.00	6,052.49	9,746.00	1,245.58	7,500.00
260---	CENTRAL SERVICES	214,250.00	222,978.56	199,600.00	109,552.79	238,025.00
-----	NON-CAPITAL OBJECTS	967,555.00	955,755.89	815,220.00	582,331.00	827,707.00

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Func	Func	2016-17 Revised Budget	2016-17 FYTD Activity	2017-18 Revised Budget	2017-18 FYTD Activity	2018-19 Budget
10	GENERAL FUND					
500	CAPITAL OBJECTS					
110---	UNDIFFERENTIATED CURRICULUM				3,711.30	
120---	REGULAR CURRICULUM			290.00	290.00	
122---	ENGLISH LANGUAGE	3,000.00	3,620.00	2,534.00	3,789.00	3,000.00
126---	SCIENCE	1,981.00	1,462.00			
221---	INSTRUCTION-IMPROVEMENT OF	1,000.00	254.60			
222---	EDUCATIONAL MEDIA	2,098.00	2,098.00			
232---	DISTRICT ADMINISTRATION	3,000.00	3,596.41	1,800.00	3,275.88	2,000.00
252---	FISCAL	9,000.00	6,522.54	7,000.00	3,614.28	7,000.00
253---	OPERATION	1,000.00	816.74	11,125.00	10,688.75	4,000.00
254---	MAINTENANCE	14,200.00	9,159.50	10,000.00	3,914.50	10,000.00
256---	PUPIL TRANSPORTATION	14,053.00	9,683.00	10,440.00	10,440.00	10,500.00
260---	CENTRAL SERVICES	63,090.00	82,256.94	60,775.00	51,691.76	58,775.00
-----	CAPITAL OBJECTS	112,422.00	119,469.73	103,964.00	91,415.47	95,275.00

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Func	Func	2016-17 Revised Budget	2016-17 FYTD Activity	2017-18 Revised Budget	2017-18 FYTD Activity	2018-19 Budget
10	GENERAL FUND					
600	DEBT RETIREMENT					
283---	OPERATIONAL DEBT	18,763.00	18,762.49	18,867.00	18,866.66	18,867.00
-----	DEBT RETIREMENT	18,763.00	18,762.49	18,867.00	18,866.66	18,867.00

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Func	Func	2016-17 Revised Budget	2016-17 FYTD Activity	2017-18 Revised Budget	2017-18 FYTD Activity	2018-19 Budget
10	GENERAL FUND					
700	INSURANCE AND JUDGMENTS					
270---	INSURANCE AND SETTLEMENT	244,551.00	225,787.90	171,535.00	136,383.40	177,057.00
-----	INSURANCE AND JUDGMENTS	244,551.00	225,787.90	171,535.00	136,383.40	177,057.00

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Func	Func	2016-17 Revised Budget	2016-17 FYTD Activity	2017-18 Revised Budget	2017-18 FYTD Activity	2018-19 Budget
10	GENERAL FUND					
800	OPERATING TRANSFERS					
411---	Operating Transfer	2,690,932.00	2,687,797.08	2,574,758.00		2,637,215.00
-----	OPERATING TRANSFERS	2,690,932.00	2,687,797.08	2,574,758.00		2,637,215.00

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Func	Func	2016-17 Revised Budget	2016-17 FYTD Activity	2017-18 Revised Budget	2017-18 FYTD Activity	2018-19 Budget
10	GENERAL FUND					
900	OTHER OBJECTS					
110---	UNDIFFERENTIATED CURRICULUM	1,200.00	949.75	500.00	4,551.50	4,617.00
120---	REGULAR CURRICULUM	8,715.00	12,466.45	8,728.00	9,813.75	8,200.00
121---	ART	200.00		447.00	447.00	
122---	ENGLISH LANGUAGE	9,470.00	8,894.87	7,925.00	8,666.30	8,882.00
123---	FOREIGN LANGUAGES	460.00	512.98	130.00	488.00	
125---	MUSIC	1,105.00	2,445.63	354.00	740.50	2,350.00
126---	SCIENCE	370.00	300.00	300.00	518.00	300.00
127---	SOCIAL SCIENCES	100.00	100.00	100.00	200.00	120.00
161---	ACADEMIC	1,500.00	854.83	1,500.00	875.00	1,500.00
162---	ATHLETIC/SPORT	500.00	1,857.00	500.00	7,161.98	2,250.00
172---	ADVANCEDLRNING/WCATY	4,200.00	6,828.00	4,200.00	9,225.99	6,500.00
213---	GUIDANCE	21,070.00	22,850.16	25,570.00	20,405.00	22,620.00
214---	HEALTH			275.00	280.22	300.00
221---	INSTRUCTION-IMPROVEMENT OF	1,300.00	375.00		163.94	100.00
232---	DISTRICT ADMINISTRATION	13,000.00	3,425.98	13,205.00	14,822.75	14,700.00
240---	SCHOOL BUILDING ADMINISTRATION	6,958.00	1,284.00	1,614.00	1,053.50	1,700.00
252---	FISCAL	27,039.00	28,416.86	27,000.00	26,367.53	27,000.00
253---	OPERATION	4,000.00	1,081.25	5,460.00	5,460.00	5,460.00
254---	MAINTENANCE				10.17	
256---	PUPIL TRANSPORTATION		13.00		1.50	
260---	CENTRAL SERVICES	2,250.00	2,150.00	2,260.00		2,250.00
492---	Cash Adjustment	1,000.00			5,966.83	
-----	OTHER OBJECTS	104,437.00	94,805.76	100,068.00	117,219.46	108,849.00
-----	GENERAL FUND	23,830,528.00	23,565,202.06	24,468,027.00	17,900,150.57	25,234,528.00

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Func	Func	2016-17 Revised Budget	2016-17 FYTD Activity	2017-18 Revised Budget	2017-18 FYTD Activity	2018-19 Budget
27	SPECIAL EDUCATION FUND					
100	SALARIES					
152---	EARLY CHILDHOOD	46,672.00	37,283.92	39,089.00	26,892.40	51,074.00
156---	PHYSICAL/SENSORY HANDICAPPED	318,293.00	325,906.75	289,082.00	209,517.72	307,899.00
158---	SPECIAL ED COMBINED COST	1,410,223.00	1,368,979.36	1,403,540.00	1,079,953.80	1,249,602.00
159---	OTHER SPECIAL CURRICULUM	522,987.00	470,757.82	494,335.00	451,952.04	586,716.00
213---	GUIDANCE	39,004.00	41,122.93	40,263.00	33,334.21	38,997.00
214---	HEALTH	14,620.00	14,620.25	15,341.00	11,506.14	16,070.00
215---	PSYCHOLOGICAL SERVICES	141,488.00	139,602.76	141,350.00	106,222.80	130,958.00
218---	OCCUPATIONAL/PHYSICAL THERAPY	53,168.00	53,869.60	55,187.00	41,390.28	57,474.00
223---	SUPERVISION & COORDINATION	116,725.00	116,724.96	120,052.00	148,376.50	170,233.00
256---	PUPIL TRANSPORTATION				373.41	
-----	SALARIES	2,663,180.00	2,568,868.35	2,598,239.00	2,109,519.30	2,609,023.00

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Func	Func	2016-17 Revised Budget	2016-17 FYTD Activity	2017-18 Revised Budget	2017-18 FYTD Activity	2018-19 Budget
27	SPECIAL EDUCATION FUND					
200	EMPLOYEE BENEFITS					
152---	EARLY CHILDHOOD	27,744.00	29,230.88	30,658.00	22,710.81	32,016.00
156---	PHYSICAL/SENSORY HANDICAPPED	105,156.00	117,311.23	88,075.00	67,180.54	107,216.00
158---	SPECIAL ED COMBINED COST	545,229.00	515,317.92	538,884.00	395,766.07	551,299.00
159---	OTHER SPECIAL CURRICULUM	132,712.00	118,966.62	105,015.00	104,359.69	126,009.00
213---	GUIDANCE	20,699.00	14,067.65	14,316.00	10,447.21	15,434.00
214---	HEALTH	8,198.00	9,103.05	9,071.00	6,722.40	9,329.00
215---	PSYCHOLOGICAL SERVICES	46,091.00	46,516.56	48,245.00	37,133.52	44,160.00
218---	OCCUPATIONAL/PHYSICAL THERAPY	16,863.00	18,565.38	19,261.00	13,649.23	20,026.00
223---	SUPERVISION & COORDINATION	38,780.00	38,359.23	40,389.00	42,521.12	57,097.00
256---	PUPIL TRANSPORTATION				7.66	
-----	EMPLOYEE BENEFITS	941,472.00	907,438.52	893,914.00	700,498.25	962,586.00

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SCHOOL DISTRICT OF SHOREWOOD
Budget Summary by Function (Date: 6/2018)

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Func	Func	2016-17 Revised Budget	2016-17 FYTD Activity	2017-18 Revised Budget	2017-18 FYTD Activity	2018-19 Budget
27	SPECIAL EDUCATION FUND					
300	PURCHASED SERVICES					
158---	SPECIAL ED COMBINED COST	5,400.00	3,378.00	5,000.00	742.50	4,000.00
216---	SPEECH PATH & AUDIOLOGY SERV	36,445.00				
218---	OCCUPATIONAL/PHYSICAL THERAPY	25,000.00	153.80			
221---	INSTRUCTION-IMPROVEMENT OF	10,000.00				
255---	FACILITY AQUISITION/REMODELING	60,000.00				
256---	PUPIL TRANSPORTATION	10,000.00				
436---	SPECIAL ED TUITION NON O/E	42,000.00	60,917.05	67,824.00	140,696.29	162,000.00
-----	PURCHASED SERVICES	188,845.00	64,448.85	72,824.00	141,438.79	166,000.00
-----	SPECIAL EDUCATION FUND	3,793,497.00	3,540,755.72	3,564,977.00	2,951,456.34	3,737,609.00

Number of Accounts: 1922

***** End of report *****

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Operations Budget Summary (Date: 6/2019)

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Fd	T	Loc	Obj	Func	Prj	Loc	Obj	2018-19 Budget
10	E	501	310	253000	000	CUSTODIAL/MAINTENANCE DISTRICT	PURCHASED PERSONAL SERVICES	500.00
10	E	501	320	253000	000	CUSTODIAL/MAINTENANCE DISTRICT	PROPERTY SERVICES	25,000.00
10	E	501	331	253000	000	CUSTODIAL/MAINTENANCE DISTRICT	GAS FOR HEAT	120,097.00
10	E	501	336	253000	000	CUSTODIAL/MAINTENANCE DISTRICT	ELECTRICITY OTHER THAN HEAT	300,000.00
10	E	501	337	253000	000	CUSTODIAL/MAINTENANCE DISTRICT	WATER	74,335.00
10	E	501	348	253000	000	CUSTODIAL/MAINTENANCE DISTRICT	FUEL FOR VEHICLES	1,000.00
10	E	501	354	253000	000	CUSTODIAL/MAINTENANCE DISTRICT	PRINTING AND BINDING	50.00
10	E	501	355	253000	000	CUSTODIAL/MAINTENANCE DISTRICT	TELEPHONE	750.00
10	E	503	320	253000	000	CUSTODIAL/MAINTENANCE ATW	PROPERTY SERVICES	35,420.00
10	E	504	320	253000	000	CUSTODIAL/MAINTENANCE LB	PROPERTY SERVICES	38,000.00
10	E	505	320	253000	000	CUSTODIAL/MAINTENANCE SIS	PROPERTY SERVICES	30,000.00
10	E	506	320	253000	000	CUSTODIAL/MAINTENANCE SHS	PROPERTY SERVICES	82,625.00
Grand Expense Totals								707,777.00

Number of Accounts: 12

***** End of report *****

Fd	T	Loc	Obj	Func	Pri	Obj	Func	2015-16		2016-17		2017-18		2017-18		2018-19	
								FYTD Activity	FYTD Activity	FYTD Activity	Budget	FYTD Activity	Available Fund	Budget			Budget
103																	
253000																	
10	E	103	121	253000	000		CUSTODIAL SALARIES	156,505.17	140,019.03	143,645.00	119,254.77	24,390.23	140,946.00				
10	E	103	122	253000	000		CUSTODIAL OVERTIME SALARIES	7,814.76	953.20		2,023.55	-2,023.55	2,000.00				
10	E	103	212	253000	000		WRS EMPLOYER	11,004.71	9,440.36	9,696.00	8,189.93	1,506.07	9,443.00				
10	E	103	219	253000	000		OTHER RETIREMENT	1,500.00		1,500.00		1,500.00	2,000.00				
10	E	103	222	253000	000		EMPLOYER SOCIAL SECURITY	12,122.92	10,347.08	10,211.00	8,883.22	1,327.78	10,304.00				
10	E	103	230	253000	000		LIFE INSURANCE	103.30	397.23	627.00	518.77	108.23	577.00				
10	E	103	241	253000	000		MEDICAL INSURANCE	36,336.69	34,895.41	37,678.00	33,238.25	4,439.75	39,308.00				
10	E	103	243	253000	000		DENTAL INSURANCE	2,531.02	2,322.96	2,324.00	1,969.05	354.95	2,324.00				
10	E	103	249	253000	000		OTHER HRA		1,109.00	1,109.00	1,109.00		1,109.00				
10	E	103	251	253000	000		LONG TERM DISABILITY	530.00	512.75	546.00	451.36	94.64	536.00				
10	E	103	---	2530--	---		*OPERATION	228,448.57	199,997.02	207,336.00	175,637.90	31,698.10	208,547.00				
10	E	103	---	-----	---		*ATWATER ELEMENTARY	228,448.57	199,997.02	207,336.00	175,637.90	31,698.10	208,547.00				

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SCHOOL DISTRICT OF SHOREWOOD
Facilities Salary/Benefits - Summary by Location (Date: 6/2018)

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Fd	T	Loc	Obj	Func	Pri	Obj	2015-16	2016-17	2017-18	2017-18	2017-18	2018-19
				Func			FYTD Activity	FYTD Activity	Budget	FYTD Activity	Available Fund	Budget
104												
253000												
10	E	104	121	253000	000	CUSTODIAL SALARIES	133,656.51	134,762.77	137,426.00	116,415.52	21,010.48	143,848.00
10	E	104	122	253000	000	CUSTODIAL OVERTIME SALARIES	4,845.25	1,442.15		1,327.29	-1,327.29	2,000.00
10	E	104	212	253000	000	WRS EMPLOYER	9,259.98	9,099.71	9,276.00	7,917.96	1,358.04	9,637.00
10	E	104	219	253000	000	OTHER RETIREMENT	1,000.00		2,000.00		2,000.00	2,000.00
10	E	104	222	253000	000	EMPLOYER SOCIAL SECURITY	10,192.01	9,975.74	9,736.00	8,595.51	1,140.49	10,526.00
10	E	104	230	253000	000	LIFE INSURANCE	89.73	377.19	600.00	506.18	93.82	628.00
10	E	104	241	253000	000	MEDICAL INSURANCE	31,074.91	34,914.44	37,678.00	33,339.56	4,338.44	39,308.00
10	E	104	243	253000	000	DENTAL INSURANCE	2,972.67	2,324.16	2,324.00	1,968.24	355.76	2,324.00
10	E	104	249	253000	000	OTHER HRA		1,109.00	1,109.00	1,052.70	56.30	1,109.00
10	E	104	251	253000	000	LONG TERM DISABILITY	460.43	493.18	522.00	440.48	81.52	546.00
10	E	104	---	2530--	---	*OPERATION	193,551.49	194,498.34	200,671.00	171,563.44	29,107.56	211,926.00
10	E	104	---	-----	---	*LAKE BLUFF ELEMENTARY	193,551.49	194,498.34	200,671.00	171,563.44	29,107.56	211,926.00

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Fd T Loc Obj Func	Pri	Obj	Func	2015-16 FYTD Activity	2016-17 FYTD Activity	2017-18 Budget	2017-18 FYTD Activity	2017-18 Available Fund	2018-19 Budget
205		SHOREWOOD INTERMEDIATE							
253000		OPERATION							
10 E 205 121 253000 000		CUSTODIAL SALARIES	OPERATION	141,910.32	140,787.35	141,565.00	124,306.28	17,258.72	146,365.00
10 E 205 122 253000 000		CUSTODIAL OVERTIME SALARIES	OPERATION	4,352.89	2,901.50		3,557.89	-3,557.89	3,000.00
10 E 205 212 253000 000		WRS EMPLOYER	OPERATION	9,787.84	9,639.28	9,556.00	8,633.53	922.47	9,806.00
10 E 205 219 253000 000		OTHER RETIREMENT	OPERATION	2,000.00		2,000.00		2,000.00	2,000.00
10 E 205 222 253000 000		EMPLOYER SOCIAL SECURITY	OPERATION	10,641.29	10,414.73	9,814.00	9,239.53	574.47	10,570.00
10 E 205 230 253000 000		LIFE INSURANCE	OPERATION	87.70	392.61	618.00	540.69	77.31	639.00
10 E 205 241 253000 000		MEDICAL INSURANCE	OPERATION	43,861.52	45,532.02	49,189.00	44,904.30	4,284.70	51,319.00
10 E 205 243 253000 000		DENTAL INSURANCE	OPERATION	3,105.21	3,122.10	3,124.00	2,733.57	390.43	3,124.00
10 E 205 249 253000 000		OTHER HRA	OPERATION		1,399.00	1,399.00	1,399.00		1,399.00
10 E 205 251 253000 000		LONG TERM DISABILITY	OPERATION	488.01	515.28	538.00	470.41	67.59	556.00
10 E 205 --- 2530---		*OPERATION		216,234.78	214,703.87	217,803.00	195,785.20	22,017.80	228,778.00
10 E 205 --- -----		*SHOREWOOD INTERMEDIATE		216,234.78	214,703.87	217,803.00	195,785.20	22,017.80	228,778.00

Fd T Loc Obj Func Proj Obj	2015-16 FYTD Activity	2016-17 FYTD Activity	2017-18 Budget	2017-18 FYTD Activity	2017-18 Available Fund	2018-19 Budget
406						
253000						
10 E 406 121 253000 000	OPERATION	243,095.71	236,729.36	241,987.00	189,399.86	287,826.00
10 E 406 122 253000 000	CUSTODIAL SALARIES	7,621.88	4,369.12		2,200.05	3,000.00
10 E 406 124 253000 000	CUSTODIAL OVERTIME SALARIES	72.00				
10 E 406 212 253000 000	CUSTODIAL PART-TIME SALARIES	16,620.43	16,843.25	16,334.00	2,976.80	19,285.00
10 E 406 219 253000 000	WRS EMPLOYER	3,500.00		3,500.00	3,500.00	4,500.00
10 E 406 222 253000 000	OTHER RETIREMENT	18,684.11	18,163.06	17,699.00	3,318.14	21,024.00
10 E 406 230 253000 000	EMPLOYER SOCIAL SECURITY	176.18	681.63	1,057.00	809.38	1,220.00
10 E 406 241 253000 000	LIFE INSURANCE	53,238.95	59,463.03	57,911.00	5,008.84	81,528.00
10 E 406 243 253000 000	MEDICAL INSURANCE	3,789.87	4,037.16	3,632.00	449.32	4,940.00
10 E 406 249 253000 000	DENTAL INSURANCE		1,672.00	1,672.00		2,235.00
10 E 406 251 253000 000	OTHER HRA	822.02	866.88	920.00	215.74	960.00
10 E 406 258 253000 000	LONG TERM DISABILITY	5,208.25	4,999.92	5,000.00	625.07	5,000.00
10 E 406 298 253000 000	CASH OPTION					
10 E 406 --- 2530 ---	*OPERATION	352,829.40	347,825.41	349,712.00	282,983.38	431,518.00
10 E 406 --- --- ---	*SHOREWOOD HIGH	352,829.40	347,825.41	349,712.00	282,983.38	431,518.00

30-E-4

SCHOOL DISTRICT OF SHOREWOOD
Facilities Salary/Benefits - Summary by Location (Date: 6/2018)

06/07/18

Fd T Loc Obj Func Prj Obj	2015-16 FYTD Activity	2016-17 FYTD Activity	2017-18 Budget	2017-18 FYTD Activity	2017-18 Available Fund	2018-19 Budget
501 CUSTODIAL/MAINTENANCE DISTRICT						
253000 OPERATION						
10 E 501 122 253000 000 CUSTODIAL OVERTIME SALARIES		81.52		304.32	-304.32	
10 E 501 124 253000 000 CUSTODIAL PART-TIME SALARIES	88,885.14	110,052.48	110,000.00	101,804.62	8,195.38	98,938.00
10 E 501 212 253000 000 WRS EMPLOYER	4,553.19	4,172.86	4,173.00	4,676.26	-503.26	5,777.00
10 E 501 222 253000 000 EMPLOYER SOCIAL SECURITY	7,434.50	7,134.14	7,134.00	5,820.45	1,313.55	6,775.00
10 E 501 230 253000 000 LIFE INSURANCE	12.66	37.88				
10 E 501 251 253000 000 LONG TERM DISABILITY	69.14	82.48				
10 E 501 --- 2530--- --- *OPERATION	100,954.63	121,561.36	121,307.00	112,605.65	8,701.35	111,490.00
254100 DIRECTION OF MAINTENANCE						
10 E 501 126 254100 000 MAINTENANCE SALARIES						
10 E 501 127 254100 000 MAINTENANCE OVERTIME SALARIES	56,005.62	55,898.20	56,576.00	49,354.40	7,221.60	58,494.00
10 E 501 131 254100 000 SECRETARY SALARIES	615.68	242.10				
10 E 501 133 254100 000 SECRETARY OVERTIME	8.88					
10 E 501 140 254100 000 OTHER MISCELLANEOUS	4,859.16					
10 E 501 212 254100 000 WRS EMPLOYER	4,077.58	3,766.46	3,819.00	3,332.79	486.21	3,919.00
10 E 501 219 254100 000 OTHER RETIREMENT	1,000.00		1,000.00		1,000.00	1,000.00
10 E 501 222 254100 000 EMPLOYER SOCIAL SECURITY	4,480.80	4,055.88	3,910.00	3,555.48	354.52	4,217.00
10 E 501 230 254100 000 LIFE INSURANCE	39.03	159.13	247.00	215.48	31.52	255.00
10 E 501 241 254100 000 MEDICAL INSURANCE	17,698.93	18,735.39	20,234.00	18,471.18	1,762.82	21,110.00
10 E 501 243 254100 000 DENTAL INSURANCE	1,299.51	1,308.00	1,308.00	1,144.50	163.50	1,308.00
10 E 501 249 254100 000 OTHER HRA		563.00	563.00	563.00		563.00
10 E 501 251 254100 000 LONG TERM DISABILITY	195.29	205.51	215.00	187.58	27.42	222.00
10 E 501 --- 2541--- --- *DIRECTION OF MAINTENANCE	90,280.48	84,933.67	87,872.00	76,824.41	11,047.59	91,088.00
10 E 501 --- ----- --- *CUSTODIAL/MAINTENANCE DISTRICT	191,235.11	206,495.03	209,179.00	189,430.06	19,748.94	202,578.00

30-E-5

SCHOOL DISTRICT OF SHOREWOOD
Facilities Salary/Benefits - Summary by Location (Date: 6/2018)

06/07/18

Fd	T	Loc	Obj	Func	Prj	Obj	2015-16	2016-17	2017-18	2017-18	2017-18	2018-19
							FYTD Activity	FYTD Activity	Budget	FYTD Activity	Available Fund	Budget
801						DISTRICT WIDE						
253100						DIRECTION OF OPERATION						
10	E	801	110	253100	000	MANAGER SALARIES	80,021.00	81,221.28	83,536.00	76,574.71	6,961.29	86,368.00
10	E	801	212	253100	000	WRS EMPLOYER	5,361.16	5,441.88	5,639.00	5,172.25	466.75	5,787.00
10	E	801	219	253100	000	OTHER RETIREMENT	500.00		500.00		500.00	500.00
10	E	801	222	253100	000	EMPLOYER SOCIAL SECURITY	5,924.06	5,992.50	5,972.00	5,643.16	328.84	6,349.00
10	E	801	230	253100	000	LIFE INSURANCE	141.30	266.21	276.00	252.78	23.22	285.00
10	E	801	241	253100	000	MEDICAL INSURANCE	16,931.00	18,675.72	20,234.00	19,350.76	883.24	21,110.00
10	E	801	243	253100	000	DENTAL INSURANCE	1,245.60	1,308.00	1,308.00	1,199.00	109.00	1,308.00
10	E	801	249	253100	000	OTHER HRA		563.00	563.00	563.00		563.00
10	E	801	251	253100	000	LONG TERM DISABILITY	280.12	297.42	317.00	291.06	25.94	328.00
10	E	801	---	2531--	---	*DIRECTION OF OPERATION	110,404.24	113,766.01	118,345.00	109,046.72	9,298.28	122,598.00
253700						SECURITY SERVICES						
10	E	801	105	253700	000	CO-CURRICULAR SALARIES	3,856.00					
10	E	801	212	253700	000	WRS EMPLOYER	254.49					
10	E	801	222	253700	000	EMPLOYER SOCIAL SECURITY	294.98					
10	E	801	---	2537--	---	*SECURITY SERVICES	4,405.47					
10	E	801	---	-----	---	*DISTRICT WIDE	114,809.71	113,766.01	118,345.00	109,046.72	9,298.28	122,598.00

30-E-7

Fd	T	Loc	Obj	Func	2015-16		2016-17		2017-18		2017-18		2018-19	
					FYTD Activity	Budget	FYTD Activity	Budget	FYTD Activity	Budget	FYTD Activity	Available Fund	Budget	Budget
					1,568,276.65		1,575,951.37		1,619,036.00		1,401,333.01	217,702.99	1,778,953.00	
Grand Expense Totals														

Number of Accounts: 84

***** End of report *****

30-5-8

Fd	T	Loc	Obj	Func	Pri	Obj	Func	2015-16		2016-17		2017-18		Encumbered	2017-18		2018-19
								FYTD Activity	Budget	FYTD Activity	Budget	FYTD Activity	Amount		Available Fund	Budget	
501				CUSTODIAL/MAINTENANCE DISTRICT													
253000				OPERATION													
10	E	501	310	253000	000	PURCHASED PERSONAL SERVICE	OPERATION	943.54		990.00	1,000.00	675.00			325.00		500.00
10	E	501	320	253000	000	PROPERTY SERVICES	OPERATION	22,051.79		24,871.39	21,438.00	24,928.20			-3,490.20		25,000.00
10	E	501	342	253000	000	EMPLOYEE TRAVEL	OPERATION			159.00	328.00	410.00			-82.00		
10	E	501	348	253000	000	FUEL FOR VEHICLES	OPERATION	1,162.90		929.30	1,000.00	524.98			475.02		1,000.00
10	E	501	353	253000	000	POSTAGE	OPERATION	7.91		3.32	5.00				5.00		
10	E	501	354	253000	000	PRINTING AND BINDING	OPERATION	16.70		114.47	115.00	22.38			92.62		50.00
10	E	501	355	253000	000	TELEPHONE	OPERATION			738.61	750.00	605.98			144.02		750.00
10	E	501	411	253000	000	GENERAL SUPPLIES	OPERATION	19,800.86		11,895.80	7,375.00	1,126.04			6,248.96		3,526.00
10	E	501	415	253000	000	FOOD	OPERATION			369.38	400.00				400.00		350.00
10	E	501	420	253000	000	APPAREL	OPERATION	9,630.00		400.00	5,197.00	5,674.40			-477.40		5,600.00
10	E	501	440	253000	000	NON-CAPITAL EQUIPMENT	OPERATION	7,307.20		7,864.58	5,000.00	1,202.56			3,797.44		1,500.00
10	E	501	480	253000	000	NON-INSTRUCTIONAL SOFTWARE	OPERATION				3,152.00	3,152.10			-0.10		
10	E	501	550	253000	000	EQUIPMENT/VEHICLE ADDITION	OPERATION				10,305.00	10,304.75			0.25		3,200.00
10	E	501	570	253000	000	RENTAL OF EQUIPMENT/VEHICL	OPERATION	480.70		816.74	820.00	384.00			436.00		800.00
10	E	501	940	253000	000	DUES AND FEES	OPERATION	741.80		1,081.25	5,460.00	5,460.00					5,460.00
10	E	501	---	2530--	----	*OPERATION		62,143.40		50,233.84	62,345.00	54,470.39			7,874.61		47,736.00
254100				DIRECTION OF MAINTENANCE													
10	E	501	440	254100	000	NON-CAPITAL EQUIPMENT	DIRECTION OF MAI			1,679.00	1,246.00	1,245.58			0.42		
10	E	501	---	2541--	----	*DIRECTION OF MAINTENANCE				1,679.00	1,246.00	1,245.58			0.42		
254200				SITE REPAIRS													
10	E	501	320	254200	000	PROPERTY SERVICES	SITE REPAIRS	277.84		2,904.81	3,754.00	1,957.62			1,796.38		3,754.00
10	E	501	411	254200	000	GENERAL SUPPLIES	SITE REPAIRS	1,943.91									
10	E	501	---	2542--	----	*SITE REPAIRS		2,221.75		2,904.81	3,754.00	1,957.62			1,796.38		3,754.00

30-F-1

Fd T Loc Obj Func	Pri	Obj	2015-16 FYTD Activity	2016-17 FYTD Activity	2017-18 Budget	2017-18 FYTD Activity	Encumbered Amount	2017-18 Available Fund	2018-19 Budget
501		CUSTODIAL/MAINTENANCE DISTRICT							
25400		EQUIPMENT MAINTENANCE							
10 E 501 320 254490 000		PROPERTY SERVICES		8,755.38	5,000.00	1,140.98		3,859.02	5,000.00
10 E 501 --- 2544 ---		*EQUIPMENT MAINTENANCE		8,755.38	5,000.00	1,140.98		3,859.02	5,000.00
254500		VEHICLE REPAIRS							
10 E 501 320 254500 000		PROPERTY SERVICES	13,448.85	9,249.67	9,000.00	7,566.21		1,433.79	8,000.00
10 E 501 348 254500 000		FUEL FOR VEHICLES	94.06	3,851.65	4,000.00	4,378.97		-378.97	5,000.00
10 E 501 411 254500 000		GENERAL SUPPLIES	4,830.33						
10 E 501 440 254500 000		NON-CAPITAL EQUIPMENT	910.30	968.17		10.17		-10.17	
10 E 501 940 254500 000		DUES AND FEES							
10 E 501 --- 2545 ---		*VEHICLE REPAIRS	19,283.54	14,069.49	13,000.00	11,955.35		1,044.65	13,000.00
254600		MAINTENANCE VEHICLE ACQUISITION							
10 E 501 551 254600 000		EQUIPMENT PURCHASE-ADDITIO	1,000.00	9,159.50	10,000.00	3,914.50		6,085.50	10,000.00
10 E 501 --- 2546 ---		*MAINTENANCE VEHICLE ACQUIS	1,000.00	9,159.50	10,000.00	3,914.50		6,085.50	10,000.00
255300		FACILITY REMODELING							
10 E 501 320 255300 000		PROPERTY SERVICES		882.87		17,850.34		-17,850.34	
10 E 501 --- 2553 ---		*FACILITY REMODELING		882.87		17,850.34		-17,850.34	
10 E 501 --- -----		*CUSTODIAL/MAINTENANCE DIS	84,648.69	87,684.89	95,345.00	92,534.76		2,810.24	79,490.00

30-F-2

Fd T Loc Obj Func	Prj	Obj	Func	2015-16 FYTD Activity	2016-17 FYTD Activity	2017-18 Budget	2017-18 FYTD Activity	Encumbered Amount	2017-18 Available Fund	2018-19 Budget
503		CUSTODIAL/MAINTENANCE ATW								
253000		OPERATION								
10 E 503 320 253000 000		PROPERTY SERVICES	OPERATION	11,138.94	22,832.70	35,000.00	37,783.36		-2,783.36	35,420.00
10 E 503 411 253000 000		GENERAL SUPPLIES	OPERATION	21,868.83	25,895.87	7,197.00	6,631.20		565.80	7,000.00
10 E 503 440 253000 000		NON-CAPITAL EQUIPMENT	OPERATION			223.00	595.49		-372.49	
10 E 503 --- 2530 ---		*OPERATION		33,007.77	48,728.57	42,420.00	45,010.05		-2,590.05	42,420.00
254200		SITE REPAIRS								
10 E 503 320 254200 000		PROPERTY SERVICES	SITE REPAIRS	5,113.22	4,095.00	7,000.00	5,172.18		1,827.82	7,000.00
10 E 503 411 254200 000		GENERAL SUPPLIES	SITE REPAIRS	606.77						
10 E 503 --- 2542 ---		*SITE REPAIRS		5,719.99	4,095.00	7,000.00	5,172.18		1,827.82	7,000.00
254300		BUILDING REPAIRS								
10 E 503 320 254300 000		PROPERTY SERVICES	BUILDING REPAIRS	19,903.79	12,256.75	24,000.00	9,798.27	8,864.00	5,337.73	24,000.00
10 E 503 411 254300 000		GENERAL SUPPLIES	BUILDING REPAIRS	9,739.33					2,500.00	2,500.00
10 E 503 440 254300 000		NON-CAPITAL EQUIPMENT	BUILDING REPAIRS	6,256.64						
10 E 503 --- 2543 ---		*BUILDING REPAIRS		35,899.76	12,256.75	26,500.00	9,798.27	8,864.00	7,837.73	26,500.00
10 E 503 --- -----		*CUSTODIAL/MAINTENANCE ATW		74,627.52	65,080.32	75,920.00	59,980.50	8,864.00	7,075.50	75,920.00

30-F-3

Fd T Loc Obj Func	Pri	Obj	Func	2015-16 FYTD Activity	2016-17 FYTD Activity	2017-18 Budget	2017-18 FYTD Activity	Encumbered Amount	2017-18 Available Fund	2018-19 Budget
504			CUSTODIAL/MAINTENANCE LB							
253000			OPERATION							
10 E 504 320 253000 000			PROPERTY SERVICES	13,328.30	32,018.77	37,000.00	41,130.57		-4,130.57	38,000.00
10 E 504 411 253000 000			GENERAL SUPPLIES	14,996.73	8,363.54	6,200.00	8,211.80		-2,011.80	7,000.00
10 E 504 440 253000 000			NON-CAPITAL EQUIPMENT			349.00	4,709.17		-4,360.17	
10 E 504 --- 2530--- ---			*OPERATION	28,325.03	40,382.31	43,549.00	54,051.54		-10,502.54	45,000.00
254200			SITE REPAIRS							
10 E 504 320 254200 000			PROPERTY SERVICES	2,935.72	4,107.32	6,000.00	9,426.95		-3,426.95	6,603.00
10 E 504 411 254200 000			GENERAL SUPPLIES	80.00						
10 E 504 --- 2542--- ---			*SITE REPAIRS	3,015.72	4,107.32	6,000.00	9,426.95		-3,426.95	6,603.00
254300			BUILDING REPAIRS							
10 E 504 320 254300 000			PROPERTY SERVICES	17,757.98	8,783.09	3,610.00			3,610.00	2,500.00
10 E 504 411 254300 000			GENERAL SUPPLIES	2,192.20						
10 E 504 440 254300 000			NON-CAPITAL EQUIPMENT	2,474.75						
10 E 504 --- 2543--- ---			*BUILDING REPAIRS	22,424.93	8,783.09	3,610.00			3,610.00	2,500.00
254400			EQUIPMENT MAINTENANCE							
10 E 504 320 254410 000			PROPERTY SERVICES			854.00	854.00			
10 E 504 --- 2544--- ---			*EQUIPMENT MAINTENANCE			854.00	854.00			
10 E 504 --- -----			*CUSTODIAL/MAINTENANCE LB	53,765.68	53,272.72	54,013.00	64,332.49		-10,319.49	54,103.00

Fd T Loc Obj Func Prj Obj	2015-16 FYTD Activity	2016-17 FYTD Activity	2017-18 Budget	2017-18 FYTD Activity	Encumbered Amount	2017-18 Available Fund	2018-19 Budget
505 253000	CUSTODIAL/MAINTENANCE SIS OPERATION						
10 E 505 320 253000 000	PROPERTY SERVICES	8,751.25	15,024.01	29,886.52		-3,386.52	30,000.00
10 E 505 411 253000 000	GENERAL SUPPLIES	11,244.18	10,951.48	5,607.83		4,162.17	8,000.00
10 E 505 440 253000 000	NON-CAPITAL EQUIPMENT		355.61	229.50		0.50	
10 E 505 --- 2530-- ---	*OPERATION	19,995.43	26,331.10	35,723.85		776.15	38,000.00
254200	SITE REPAIRS						
10 E 505 320 254200 000	PROPERTY SERVICES		15,430.00	5,924.28		9,505.72	14,000.00
10 E 505 --- 2542-- ---	*SITE REPAIRS		15,430.00	5,924.28		9,505.72	14,000.00
254300	BUILDING REPAIRS						
10 E 505 320 254300 000	PROPERTY SERVICES	7,658.41	9,005.82	7,160.49	26,252.00	-16,912.49	16,430.00
10 E 505 411 254300 000	GENERAL SUPPLIES	1,313.28					
10 E 505 440 254300 000	NON-CAPITAL EQUIPMENT	990.37	149.99				
10 E 505 --- 2543-- ---	*BUILDING REPAIRS	9,962.06	9,155.81	7,160.49	26,252.00	-16,912.49	16,430.00
10 E 505 --- -----	*CUSTODIAL/MAINTENANCE SIS	29,957.49	35,486.91	48,808.62	26,252.00	-6,630.62	68,430.00

30-F-5

Fd T Loc Obj Func	Pej	Obj	Func	2015-16 FYTD Activity	2016-17 FYTD Activity	2017-18 Budget	2017-18 FYTD Activity	Encumbered Amount	2017-18 Available Fund	2018-19 Budget
506			CUSTODIAL/MAINTENANCE SHS							
253000			OPERATION							
10 E 506 320 253000 000			PROPERTY SERVICES	30,950.73	81,280.38	75,000.00	109,326.85		-34,326.85	82,625.00
10 E 506 411 253000 000			GENERAL SUPPLIES	26,476.15	34,908.26	17,671.00	24,635.54		-6,964.54	20,000.00
10 E 506 440 253000 000			NON-CAPITAL EQUIPMENT			2,329.00	6,652.89		-4,323.89	
10 E 506 --- 2530-- ---			*OPERATION	57,426.88	116,188.64	95,000.00	140,615.28		-45,615.28	102,625.00
254200			SITE REPAIRS							
10 E 506 320 254200 000			PROPERTY SERVICES	916.50	2,133.22	15,097.00	3,994.00	13,102.50	-1,999.50	15,000.00
10 E 506 411 254200 000			GENERAL SUPPLIES	126.66						
10 E 506 --- 2542-- ---			*SITE REPAIRS	1,043.16	2,133.22	15,097.00	3,994.00	13,102.50	-1,999.50	15,000.00
254300			BUILDING REPAIRS							
10 E 506 320 254300 000			PROPERTY SERVICES	59,759.33	19,572.41	56,128.00	8,582.00	3,167.05	44,378.95	50,000.00
10 E 506 411 254300 000			GENERAL SUPPLIES	6,100.27						
10 E 506 440 254300 000			NON-CAPITAL EQUIPMENT	5,711.02	3,255.33	6,000.00			6,000.00	5,000.00
10 E 506 570 254300 000			RENTAL OF EQUIPMENT/VEHICL	3,623.10						
10 E 506 --- 2543-- ---			*BUILDING REPAIRS	75,193.72	22,827.74	62,128.00	8,582.00	3,167.05	50,378.95	55,000.00
254400			EQUIPMENT MAINTENANCE							
10 E 506 320 254410 000			PROPERTY SERVICES		3,808.00	400.00			400.00	
10 E 506 --- 2544-- ---			*EQUIPMENT MAINTENANCE		3,808.00	400.00			400.00	
10 E 506 --- -----			*CUSTODIAL/MAINTENANCE SHS	133,663.76	144,957.60	172,625.00	153,191.28	16,269.55	3,164.17	172,625.00

30-F-6

30-F-7

Ed	T	Loc	Obj	Func	Pri	Obj	2015-16		2016-17		2017-18		2017-18		2018-19	
							FYTD Activity	Budget	FYTD Activity	Budget	FYTD Activity	Budget	Amount	Available Fund	Budget	
Grand Expense Totals							376,663.14	466,333.00	386,482.44	418,847.65	51,385.55	-3,900.20	450,568.00			

Number of Accounts: 60

***** End of report *****

What Are the Next Steps?

The budget presented to you this evening is a preliminary budget. Approval of this budget allows for the District to conduct business going into the new fiscal year, even though we are months away from having all the financial pieces to the budget in place.

As indicated in the budget calendar, we will begin receiving more revenue information in July, when the Wisconsin Department of Public Instruction releases the preliminary state aid estimate. On the expense side of the budget, there are several staff hires that still need to be completed, and risk insurance renewals yet to be finalized. We will have a clearer picture in August when the District holds its Annual Meeting and Budget Hearing. Even then, we will still be several months away from having the pupil count and equalized property value finalized in order to set our levy and finalize our budget.

The Board and the public will see budget presentations two more times (August and October) prior to the District filing its final budget with the state.

Should you have any questions regarding the information included in this packet or on the budget development process, please reach out to the District Office of Business and Human Resource Services at 414-963-6911, or you can reach out directly to Patrick Miller, Director of Business and Human Resources at pmiller@shorewood.k12.wi.us.