



Shorewood
SCHOOL DISTRICT

2020-2021 Budget

June 23, 2020

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2020-21 Budget Priorities

December-January

- Reconcile past budget deficiencies
- Increase support for equity
- Provide competitive employee compensation



Budget Process: January- April

- Zero dollar based budget
- Process started in early January
- All Directors and Superintendent had to justify each expense and how it will impact student achievement
- Building budgets based on how many students attending each school



Budget Assumptions: January-April

Expenditures:

- 1.81% salary increase for all employees
 - Teacher Steps 1.42% - \$164,000
 - Lane Movement provided as credits are submitted
 - Teacher Supplemental pay 0.39% - \$48,300
- Athletic budget adjusted by \$90,000 to reflect current expenditures
- Maintenance budget increased by \$25,000 for supplies/equipment replacement



Budget Assumptions: January-April

- Increased legal fees by \$50,000
- Equity training \$50,000
- Slight increase for WRS
- 3% increase in all utilities
- 2.25 F.T.E custodial reduction due to retirement and resignation
- .6 F.T.E teaching reduction due to resignation and enrollment
- Unemployment compensation increased to \$50,000



Budget Savings: January-April

- Business Office Budget \$49,530.15
- Personnel Business Office/SHS \$49,867.50
- Curriculum Budget \$10,000
- Superintendent Budget \$31,800
- New Health Insurance as of 1/1/2020
- 1.00 FTE position removed from Fund 27 (Spec. Ed.)



Budget Process - May

- Elimination of \$179 per student increase
- No increase to special education reimbursement
- No increase in open enrollment reimbursement
- Interest income decreased by \$40,000.
- Savings from property and liability insurance and copier/printers - \$125,000.



Budget Process - May

- \$25,000 for supplies/equipment replacement in maintenance budget eliminated
- Three part time custodial positions added due to Covid-19
- \$25,000-\$50,000 - Increase health aides and mental health for students and staff.
- \$100,000 - Increase in sub cost
- \$80,000 Equitable Multi Levels of Systems Support (EMLSS) Implementer



2020-2021 General Fund Budget

- ~~Budget # 1 deficit \$80,575 (\$179 per student increase)~~
- Budget #2 deficit \$602,722 (\$0 per student increase)
- Budget #3 deficit \$696,122 (\$-50 per student decrease)

Note: Budgets were adjusted from May projections for:

1. Addition of Health Aide and Mental Health Support, \$50,000,
2. Addition of Substitute Teachers, \$100,000,
3. Insurance and copier/printer savings - \$125,000 (Fund 10 and Fund 80).
4. Addition EMLSS Implementer - \$80,000



Budget Recommendations

➤ Approx. \$363,589 - No Salary Increase for all employees

- Freeze Teacher Steps, Provide Lanes Movement
- Maintain Steps and Lanes Structure for future years

➤ Approx. \$190,000 - Increase Health Insurance employee contribution 12.6% for HMO and 16.6% for POS - effective July 15th for twelve month employees and September 1st for teachers and aides. **SEA asked to wait until a more definitive state budget is outlined**

➤ \$92,000 - Elimination of HRA account (paid in January -\$563 family coverage and \$273 for single coverage to help with deductible cost, not the same as retiree HRA)

➤ Consideration for an increase pay for instructional and special education assistants

➤ Total of \$645,589 in reductions provides a reasonable budget estimate heading into great financial uncertainty.

