

PLEASE POST



SCHOOL DISTRICT OF SHOREWOOD  
Shorewood, Wisconsin  
May 27, 2025 AGENDA

SCHOOL BOARD MEETING  
7:00 PM  
**Shorewood High School Library Media Center (LMC)**  
**1701 East Capitol Drive**  
**Shorewood, WI 53211**

Parking is available in the Shorewood High School lot; please enter through the Administration Building doors and take the stairs up to the second floor. *An elevator is accessible near the east stairs.*

Participants may also access the Annual Meeting on Zoom:

Join Zoom:

<https://us02web.zoom.us/j/81599627722>

Meeting ID: 815 9962 7722

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Parameters for Public Comment

The Board welcomes public comments. Public comments are limited to three minutes per person. Per Wisconsin's open meeting law and guidance issued by Wisconsin's Attorney General, we cannot engage in substantive discussions or act on items not on the agenda; however, we will follow up with speakers after the

meeting or add items to a future Board agenda for purposes of addressing the matter. Further, we do not permit discussion of pupils, current or former staff, or job candidates. The Board is also reachable by email at schoolboard@shorewood.k12.wi.us.

*This meeting notice was posted on May 23, 2025.*

**I. 7 pm CALL TO ORDER**

A. Adopt the Agenda (GC2)

B. Overarching Result for Shorewood School District (R1)

*Our students are leaders who challenge themselves to grow and achieve academically, pursue their passions, navigate change, learn continuously and contribute to the common good.*

C. Awards and Recognitions

**II. 7:05 pm STUDENT ACHIEVEMENT AND RESULTS (R1)**

**Lake Bluff Elementary School Crew**

**III. 7:15 pm PUBLIC COMMENT #1 (GC3)**

*Initiate and maintain effective communication with the citizens and other important stakeholder groups as a means to engage them in the work of the Board and the District.*

**IV. 7:30 pm SUPERINTENDENT'S REPORT**

3

**V. 7:40 pm SUPERINTENDENT'S CONSENT AGENDA**

A. Approval of District Staffing Changes: Appointments, Retirements, Resignations and Leave of Absence Requests

7

B. Approval of Monthly Financials

8

**VI. 7:45 pm BOARD BUSINESS AND POSSIBLE BOARD ACTION**

A. Approval of Aramark Contract Renewal

16

B. Review of Draft 2025-2026 Preliminary Budget

23

C. Discussion of Draft 2025-2030 Strategic Plan and Metrics

34

D. 2025-2026 Board Meeting Schedule, Meeting Format and Start Times

41

**VII. 8:30 pm BOARD CONSENT AGENDA (GC2)**

A. Approval of Board Meeting Minutes

42

May 13, 2025 Regular Board Meeting

May 13, 2025 Closed Session

May 8, 2025 Closed Session

**VIII. 8:35 pm PUBLIC COMMENT #2 (GC3)**

*Initiate and maintain effective communication with the citizens and other important stakeholder groups as a means to engage them in the work of the Board and the District.*

**IX. 8:45 pm BOARD MEMBER REPORTS**

A. Open Meetings and Open Records Laws Workshop

**X. 8:55 pm REVIEW OF 'TO DO' AND FUTURE AGENDA ITEMS**

**XI. 9:00 pm RECESS AND DEBRIEF**



**EXECUTIVE SUMMARY  
FOR THE SHOREWOOD SCHOOL BOARD**

**Topic:** Superintendent's Report

**Date:** May 27, 2025

**Prepared by:** Laurie Burgos, Superintendent

**Recommended action:**

- Information only
- Presentation/discussion
- Discussion/action by School Board
- Presentation/action next meeting

**Purpose:**

To summarize and discuss current District education, administrative and operations priorities and provide follow up on items from prior Board meetings.

**Policy Updates**

A May 22 order by a federal judge in Boston blocked the Trump administration's plan to dismantle the Department of Education and to reinstate fired employees, representing a victory for a coalition of 20 state attorneys general (including Wisconsin) who filed suit. We expect to see additional updates on this case soon, but the chaos that resulted from the firing of more than 2,000 employees has already significantly impacted students, families, and educators across the country, who have been unable to get timely information about financial aid and other time-sensitive matters.

I shared in my last Superintendent's Report that the Trump administration's cancellation of \$1 billion in mental health grants to schools included \$10 million in grant funds awarded to the DPI in 2024. Thankfully, the District received confirmation from the DPI that our school-based mental health grant will not be impacted by the termination of this federal funding stream.

I also provided a summary of federal policy action related to special education services, and I want to share a brief update about the administration of Individuals with Disabilities Education Act (IDEA) funding. While IDEA funding will be maintained at the current (2024) level, the

President's proposed budget for the 2026 Fiscal Year consolidates all parts of this funding into a block grant, which jeopardizes the individual components designed to provide a continuum of support and services. The President's May 2 budget also proposes a \$12 billion reduction in education funding, as well as provisions that would divert federal funds from public schools to voucher programs. The Wisconsin Council of Administrators of Special Services has shared [legislative advocacy](#) calls to action on these issues, and we will join these efforts.

Finally, I want to provide a brief update on ACT 20. While the application process for reimbursement requests is now open, there is no guarantee of funding, as the Joint Committee on Finance has not released the associated funding. This matter remains pending before the Wisconsin State Supreme Court.

### **District Communications and Community Engagement Opportunities**

I want to address questions and concerns raised at recent Board meetings about courses and staffing at Shorewood High School, and reiterate the District's commitment to sharing accurate information about our budget, operations, and long-term planning work.

This [FAQ](#) provides information about how we evaluate student needs and course enrollments, determine staffing needs and changes, and the role of the School Board in compliance with state law. While the FAQ addresses specific questions about the High School, these enrollment and staffing reviews are completed at all schools.

The FAQ also addresses District stewardship of referendum funding, and includes links to District budget information (2022 to the present), state budget and public school finance information, and important legislative advocacy activities and partners. In terms of the District's current budget work, these are the remaining dates on the 2025-2026 Budget Development Timeline:

- Board Approval of the 2025-2026 Preliminary Budget, June 10
- Annual Meeting and Budget Hearing, August 26
- Board Adoption of the 2025-2026 Budget, October 28

I also want to revisit the timeline for forming the associated Financial Sustainability Task Force. Several members of the Strategic Planning Committee will join the Task Force, and I encourage staff, District families, and community members to stay engaged as this critical work moves forward. To review:

- District staff and the Roffers Group are currently working on research and information gathering about Shorewood's demographic trends, home sales and home ownership, private school enrollment, and other data that will support the work of the Task Force;
  - the Roffers Group has worked with a number of other districts on long-term planning and school reconfiguration projects, and they will be conducting a survey of recent Shorewood home buyers in June

- this November 2024 [Financial Snapshot and Cost Containment Exploration](#) will provide community members with a sense of this initiative, as well as some of the topics that will be under discussion
- The Task Force will begin meeting this fall, and the Strategic Plan will serve as our guide in discussions focused on identifying the scenario that best meets our community's needs and financial sustainability goals; and
- We hope the Task Force will be in a position to make a report to the School Board sometime in the winter.

District and school leaders are working on the strategies and tactics that will support our Strategic Plan goals, and we will share baseline data, proposed benchmarks, monitoring tools, and outcomes measurements that we will use to support our work, and communicate progress, with Board and community members.

I will continue to share updates about strategic planning work - including avenues for staff, students, District families, and community members to provide input - in my Superintendent's Report, as well as in my staff and District newsletters, and the Village Manager's Memo. The Strategic Plan will also be a major focus of this year's Annual Meeting (August 26).

### **District and School Updates**

There are just 12 days remaining in this school year. There are many events, performances, celebrations planned, and I am looking forward to being part of many of them.

With the SHS Awards and Scholarships Celebration now scheduled on May 29, we will need to reschedule that evening's community engagement session about school safety. Sean Strauss and I met with staff from the Office of School Safety (OSS), a component of the Wisconsin Department of Justice, for an initial discussion about updates to District safety protocols and our Emergency Management Plan last week, and we will share a new date for the community engagement session once we have some feedback from OSS to share.

The 2025 School Perceptions student survey (for students in grades 4-12) closed last week. School principals and department leaders have been reviewing this year's staff survey report with their teams, and we expect to receive our student and parent/community member survey reports next week. School Perceptions data will continue to be used in a number of Board reports, as well as for setting annual goals, and I will be using some School Perceptions survey content in our Strategic Plan, too. Dr. Derek Gottlieb of School Perceptions will attend the June 10 Board meeting to discuss our survey data and trends.

Summer School begins on June 23, and will be located at Shorewood Intermediate School. Camp Shorewood will also be located at SIS. Our Buildings & Grounds department will begin working on both annual maintenance and longer-term facilities and grounds needs during the final week of school, and some of these will impact use of classrooms and facilities over the summer. The SHS Auditorium will be closed for several weeks for roofing repairs, and the SHS Arena will be closed for two weeks for flooring work. Other major projects include repairs and

renovations to the SIS elevator and HVAC system. Concrete repairs, tuckpointing, carpet replacement, and maintenance projects will be ongoing at multiple locations, too.



**EXECUTIVE SUMMARY  
FOR THE SHOREWOOD SCHOOL BOARD**

**Topic:** New Staff Appointments

**Date:** May 27, 2025

**Prepared by:** Carrie Wettstein

**Recommended action:**

- Information only
- Presentation/discussion
- Discussion/action by committee
- Discussion/action by Board of Education
- Presentation/action next meeting

**Recommendation(s):** Approval

**Purpose:** New Appointments

**Background:**

Anne Cornell will join the District as a Cross Categorical Special Education Teacher at Lake Bluff Elementary School.

Alaina Meidl has accepted the position of 2nd Grade Teacher at Lake Bluff Elementary School. Ms. Meidl held this position in the 2024-2025 school year on a one-year contract. She applied, and was selected, for the position following the District's required recruitment process.



**EXECUTIVE SUMMARY  
FOR THE SHOREWOOD SCHOOL BOARD**

**Topic:** Monthly Financial Reports

**Date:** May 27, 2025

**Prepared by:** Heather Heaviland

**Recommended action:**

- Information only
- Presentation/discussion
- Discussion/action by board of education
- Presentation/action next meeting

**Purpose:** Financial reports are provided to the Board monthly to assist with monitoring of financial condition and compliance with the adopted budget.

**April 2025 Statements**

April 2025 financial statements reflect activities and financial changes for the first ten months of the 2024-2025 fiscal year (FY25).

- Revenue and Expenses
  - Revenues and expenses in the District’s general operating funds (10/27) are overall in line with expectations. While expenses are significantly higher compared to the same period last year, this was anticipated in the District budget. While our budget dashboard shows revenue trending lower, this is related to a shift in greater reliance on state funding over property taxes in the current fiscal year and the differing times of year at which these revenues are received. Expenditures are tracking lower than budgeted, primarily due to salaries and benefit expenses being currently below budget. A portion of this is related to funds that are set aside for employee health insurance deductible contributions. The District anticipates ending the year with a savings in health care spending that will be earmarked for future health care spending needs.
- Balance Sheet
  - Changes to the balance sheet are in line with expectations.

Attachments:

- Cash Receipts 2025-04

- Budget Status 2025-04
- Check Register 2025-04
- Balance Sheet 2025-04

### **Additional Information**

**Understanding Account Numbers:** Account numbers are shown on several of the monthly reports. A complete description of account codes and how they are used can be obtained from the Business Office or Department of Public Instruction / School Financial Services website. The following is provided to assist with reading the provided monthly reports.

Fund - the 1st two digits are a designation of an accounting entity. The accounting entity is assigned by the DPI to ensure compliance with various statutory requirements related to the type of financial transactions reported. The common funds are:

- 10            General Fund is for recording any transaction not required to be recorded in another fund. This fund accounts for about 75% of total financial transactions.
- 21            Special Revenue Trust Fund is used to record transactions financed with non-governmental donations or other receipts designated for a specific educational purpose. Examples include support from PTO's, booster clubs, SEED and so forth.
- 27            The Special Education Fund is considered a sub-fund to the General Fund and is used to segregate financial transactions related to extraordinary costs for meeting the needs of students identified as requiring an Individualized Education Plan.
- 38 & 39      These funds are used to record property taxes levied for the purpose of repayment of long-term debt and the corresponding transactions for the principal and interest payments.
- 41 & 49      Capital Projects funds track revenue specifically raised to pay the costs of a capital project and the expenses thereof. Revenues are typically a segregated property tax levy or borrowed amounts.
- 50            The fund is used to segregate financial transactions related to operating the school food service program. A deficit, if any, in this fund is covered with a transfer from the General Fund.
- 80            Financial transactions related to operating the Fitness Center , Recreation Programs or other community oriented activities are recorded in the Community Services Fund.

Type - accounts codes have the following account types:

- A            Asset
- L            Liability
- Q            Equity

E     Expense  
R     Revenue

**District**  
**Shorewood School District**

Monthly  
Financial Report

Fiscal Year 2025 Revenue and Expenditure Activity Through April

## FISCAL YEAR 2025 REVENUE AND EXPENDITURE SUMMARY THROUGH APRIL

### 1. CURRENT YEAR-TO-DATE ACTUALS COMPARED TO THE PREVIOUS YEAR

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

**\$1,227,211**

LOWER THAN THE PREVIOUS YEAR

COMPARED TO THE SAME PERIOD, TOTAL EXPENDITURES ARE

**\$660,651**

HIGHER THAN THE PREVIOUS YEAR

COMPARED TO THE SAME PERIOD, THE FUND BALANCE IS

**\$3,075,707**

HIGHER THAN THE PREVIOUS YEAR

### 2. CURRENT YEAR-TO-DATE ACTUALS COMPARED TO THE BUDGET

CURRENT YEAR-TO-DATE REVENUE COLLECTIONS ARE TRENDING

**\$355,328**

LOWER THAN THE BUDGET

CURRENT YEAR-TO-DATE EXPENDITURES ARE TRENDING

**\$690,649**

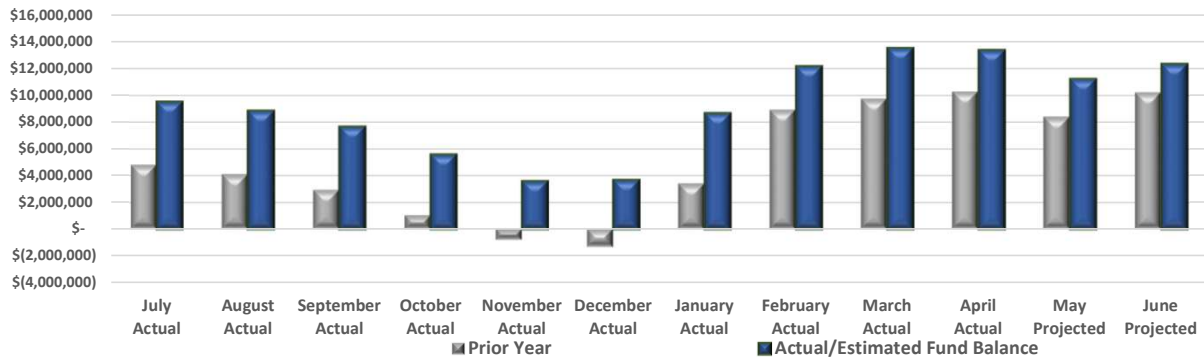
LOWER THAN THE BUDGET

POTENTIAL NET IMPACT WOULD RESULT IN A

**\$335,321**

HIGHER FUND BALANCE THAN ORIGINAL ESTIMATES

### 3. FUND BALANCE COMPARISON



JUNE 30 2024 ENDING FUND BALANCE

**\$10,221,177**

ESTIMATED 2025 YEAR END FUND BALANCE

**\$12,321,943**

## FISCAL YEAR 2025 MONTHLY REVENUE SUMMARY - APRIL

### 1. APRIL MONTH END REVENUE OVERVIEW (MTD)

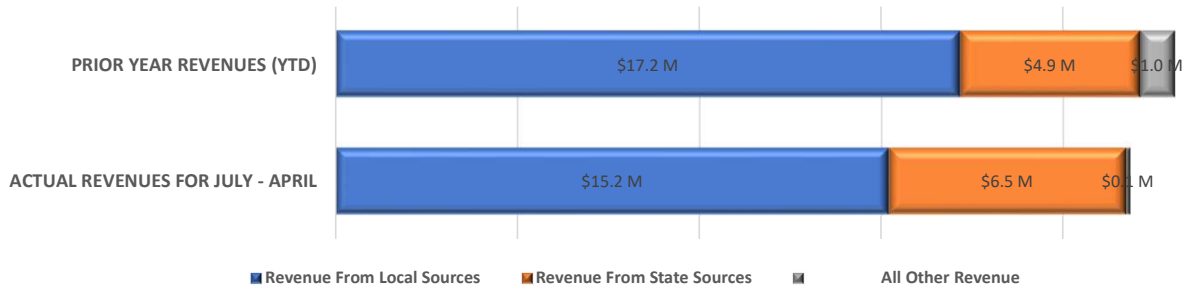


	Current Year MTD Amount	Prior Year MTD Amount	Actual Compared to Last Year
Revenue From Local Sources	1,832,658	2,188,825	▶ (356,167)
Revenue From State Sources	117,903	108,004	▶ 9,899
All Other Revenue	8,615	177,383	▶ (168,768)
<b>Total Revenue</b>	<b>1,959,175</b>	<b>2,474,212</b>	▶ <b>(515,036)</b>

**ACTUAL REVENUE FOR THE  
MONTH WAS DOWN  
\$515,036  
COMPARED TO LAST YEAR.**

Overall total revenue for April is down -20.8% (-\$515,036). The largest change in this April's revenue collected compared to April of FY2024 is lower taxes (-\$356,055) and lower federal special projects aid transited through (-\$160,181).

### 2. YEAR TO DATE REVENUE OVERVIEW (YTD)



	Current Year YTD For July - April	Prior Year YTD For July - April	Actual Compared to Last Year
Revenue From Local Sources	15,205,753	17,165,544	▶ (1,959,791)
Revenue From State Sources	6,521,979	4,944,912	▶ 1,577,068
All Other Revenue	111,014	955,502	▶ (844,488)
<b>Total Revenue</b>	<b>21,838,746</b>	<b>23,065,958</b>	▶ <b>(1,227,211)</b>

**COMPARED TO THE SAME  
PERIOD, TOTAL REVENUES ARE  
\$1,227,211  
LOWER THAN THE PREVIOUS  
YEAR**

Fiscal year-to-date General Fund revenue collected totaled \$21,838,746 through April, which is -\$1,227,211 or -5.3% lower than the amount collected last year. The largest difference in revenue when comparing current year-to-date revenue collected through April to the same period last year is taxes revenue coming in -\$2,085,474 lower compared to the previous year, followed by state aid - general coming in \$1,580,218 higher.

## FISCAL YEAR 2025 MONTHLY EXPENDITURE SUMMARY - APRIL

### 3. APRIL MONTH END EXPENDITURE OVERVIEW (MTD)



	Current Year MTD Amount	Prior Year MTD Amount	Actual Compared to Last Year
Salaries and Benefits	1,730,532	1,642,804	▲ <b>87,728</b>
Services, Supplies & Materials	385,184	277,618	▲ <b>107,566</b>
All Other Expenses	14,731	9,806	▲ <b>4,924</b>
<b>Total Expenditures</b>	<b>2,130,447</b>	<b>1,930,228</b>	▲ <b>200,219</b>

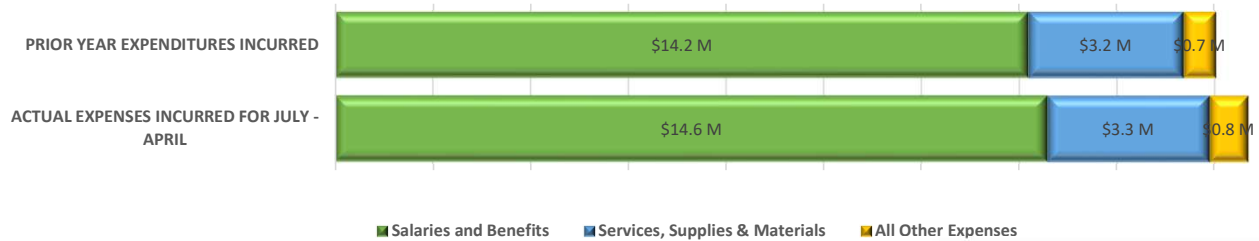
**ACTUAL EXPENSES FOR THE MONTH WAS UP**

**\$200,219**

**COMPARED TO LAST YEAR.**

Overall total expenses for April are up 10.4% (\$200,219). The largest change in this April's expenses compared to April of FY2024 is higher salaries (\$53,843), higher personal services (\$40,422) and lower payment to non-governmental agencies and indi (-\$27,489).

### 4. YEAR TO DATE EXPENSE OVERVIEW (YTD)



	Actual Expenses For July - April	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	14,579,865	14,189,149	▲ <b>390,716</b>
Services, Supplies & Materials	3,322,561	3,178,269	▲ <b>144,293</b>
All Other Expenses	791,767	666,125	▲ <b>125,642</b>
<b>Total Expenditures</b>	<b>18,694,194</b>	<b>18,033,542</b>	▲ <b>660,651</b>

**COMPARED TO THE SAME PERIOD, TOTAL EXPENDITURES ARE**

**\$660,651**

**HIGHER THAN THE PREVIOUS YEAR**

Fiscal year-to-date General Fund expenses totaled \$18,694,194 through April, which is \$660,651 or 3.7% higher than the amount expended last year. The largest difference in expenditures when comparing current year-to-date expenditures through April to the same period last year is that equipment/vehicle - initial purchase costs are \$181,748 higher compared to the previous year, followed by personal services coming in \$174,076 higher and salaries coming in \$171,912 higher.

# PROJECTED FISCAL YEAR 2025 REVENUE AND EXPENDITURE SUMMARY

## 5. PROJECTED YEAR END REVENUE RESULTS COMPARED TO THE BUDGET

**CURRENT YEAR-TO-DATE REVENUE COLLECTIONS ARE TRENDING**

**\$355,328**

**LOWER THAN THE BUDGET**

	Budgeted Annual Revenues	Actual/Estimated Calculated Annual Amount	Variance Favorable/(Unfavorable)
Revenue From Local Sources	19,232,547	18,932,179	(300,369)
Revenue From State Sources	9,587,665	9,591,508	3,843
All Other Revenue	2,390,531	2,331,728	(58,803)
<b>Total Revenue</b>	<b>31,210,743</b>	<b>30,855,415</b>	<b>(355,328)</b>

The top two categories (taxes and other revenue from local sources), represents 144.7% of the variance between current revenue estimates and the budget.

**Top Budget vs. Actual/Estimated Amounts**

Variance Based on	Expected Over/(Under) Budget
Actual/Estimated Annual Amount	Budget
TAXES	(759,364)
OTHER REVENUE FROM LOCAL SOURCES	245,077
EARNINGS ON INVESTMENTS	178,019
OTHER REVENUE FROM STATE SOURCES	(98,790)
All Other Revenue Categories	79,729
<b>Total Revenue</b>	<b>(355,328)</b>

## 6. PROJECTED YEAR END EXPENDITURE RESULTS COMPARED TO THE BUDGET

**CURRENT YEAR-TO-DATE EXPENDITURES ARE TRENDING**

**\$690,649**

**LOWER THAN THE BUDGET**

	Budgeted Annual Expenses	Actual/Estimated Calculated Annual Amount	Budget compared to Actual/Estimated
Salaries and Benefits	20,934,355	20,310,558	(623,797)
Services, Supplies & Materials	4,766,124	4,788,676	22,552
All Other Expenses	3,744,820	3,655,415	(89,405)
<b>Total Expenditures</b>	<b>29,445,298</b>	<b>28,754,649</b>	<b>(690,649)</b>

The top two categories (health insurance and dues and fees), represents 85.% of the variance between current expense estimates and the budget.

**Top Budget vs. Actual/Estimated Amounts**

Variance Based on	Expected Over/(Under) Budget
Actual/Estimated Annual Amount	Budget
HEALTH INSURANCE	(470,568)
DUES AND FEES	(116,611)
PERSONAL SERVICES	83,726
PAYMENT TO NON-GOVERNMENTAL AGENCIES AND INDI	(71,905)
All Other Expense Categories	(115,291)
<b>Total Expenses</b>	<b>(690,649)</b>



## EXECUTIVE SUMMARY FOR THE SHOREWOOD SCHOOL BOARD

**Topic:** Aramark Contract Renewal  
**Date:** May 27, 2025  
**Prepared by:** Heather Heaviland

- Information only
- Presentation/discussion
- Discussion/action by board of education
- Presentation/action next meeting

**Purpose:** To approve the renewal of the Food Service Management Company Agreement with Aramark for an additional year.

**Background:** The District is required by the Department of Public Instruction (DPI) to conduct an RFP to select a food service management company every five years. Following the initial selection through a regulated selection process, the District may renew the initial contract for four additional one-year terms. This will be the 2nd one-year contract renewal.

**Fiscal impact:** The fixed contract amount will increase by \$1,066.33, which is manageable within the Fund 50 food service budget.

Attachment: Shorewood-Aramark 25-26 Contract

**AMENDMENT TO RENEW COST REIMBURSABLE PLUS FIX FEE  
FOOD SERVICE MANAGEMENT COMPANY CONTRACT**

Date of Base Contract:	<u>July 1, 2023</u>	Renewal Year (Circle):	1	2	3	4
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This "Amendment" is entered into and between Shorewood School District, the School Food Authority ("SFA") and Aramark Educational Services, LLC the Food Service Management Company ("FSMC") and collectively referred to herein as the "Parties".

The Parties now desire to amend and renew the Base Contract. In consideration of the promises contained herein and for other good and valuable consideration, the Parties hereto agree as follows:

The term of the Base Contract shall be renewed for one (1) year beginning on July 1, 2025 and continuing until June 30, 2026 for 2025-2026 school year unless terminated by either Party.

**I. Contract Renewal Terms:** Per the contract renewal terms stated in the Base Contract, the Fixed Fee(s) shall be adjusted annually by the lower of either:

- A cap of three (3) percent

The following fees will be applied to each reimbursable meal pattern breakfast and/or lunch, Afterschool Care Snack Program (ASCSP), if applicable, Summer Food Service Program (SFSP) meals/snacks, and each meal equivalent served during the 2025-2026:

	Current School Year Rate	Renewal School Year Rate	Percentage Changed
Management fee per meal	\$_____	\$_____	_____ %
Administrative fee per meal	\$_____	\$_____	_____ %
The yearly fixed management fee	35,544.27	\$36,610.60	3 %

Explanation of how yearly fee will be assessed on SFA invoice:

	Current School Year Rate	Renewal School Year Rate	Percentage Changed

If applicable			
Child and Adult Care Food Program (CACFP) Fixed Price per Meal:			
• Reimbursable Breakfasts	n/a	n/a	n/a
• Reimbursable Lunches	n/a	n/a	n/a
• Reimbursable Suppers	n/a	n/a	n/a
• Reimbursable Snacks	n/a	n/a	n/a

Percentage Changed: Percentage changed must not exceed the allowable increase established in the Base Contract.

II. **Meal Equivalent Rate:** The fixed per meal equivalent rate for non-program food sales (including a la carte, vending, adult meals, contract meals, and catering) will be determined by the Renewal Year - Lunch Equivalency Rate (LER) to arrive at a meal equivalent count.

Computation of LER for non-program food sales:

The computation below for computation of LER is only a model. SFAs are encouraged to use this criterion as a minimum in computing the LER and should establish the rate based on other district criteria in efforts to promote reimbursable meals over non-program food sales.

Renewal Year - Lunch Equivalency Rate (LER)	
1. Current Year Federal Free Rate of Reimbursement:	\$4.5200
2. Current Year State Match Reimbursement Rate:	\$0.0540
3. Current Year Value of USDA Entitlement USDA Foods:	\$0.3000
<b>Total Lunch Equivalency Rate (Sum of 1+2+3):</b>	<b>\$4.8740</b>

III. **USDA Foods:** Under the provisions stated in the Base Contract, the FSMC must credit the SFA for the value and handling fees of all USDA Foods received for use in the SFA's meal service in the school year or fiscal year (including both entitlement and bonus foods), and include the value of USDA Foods contained in processed end products, in accordance with the contingencies in 7 CFR 250.51(a). Furthermore, the FSMC shall be responsible for activities related to USDA Foods in accordance with 7 CFR 250.50(d), and must assure that such activities are performed in accordance with the applicable requirements in 7 CFR part 250. In support of terms outlined in the USDA Foods section of the Base Contract, Parties shall provide the following:

- a) Confirm receipt of USDA Foods: SFA shall attach a copy of the SFA's Year-end reconciliation verifying correct and proper credit has been received for the full value and handling fees of all USDA Foods received by the selected FSMC during the fiscal year. The SFA reserves the right to conduct USDA donated food credit audits throughout the year to ensure compliance with federal regulations 7 CFR 210 and 7 CFR 250.
- b) Confirm usage of USDA Foods: Renewals of the Base Contract is contingent upon adequate usage of USDA Foods.

USDA Foods Entitlement Utilization: <u>2024-2025</u>	Estimated: Current SY	Actual: Prior SY
School Year USDA Foods Entitlement Amount:	\$47,208.60	\$58,660.14
Amount of USDA Foods credited to the SFA by the FSMC:	\$31,044.49	\$39,160.33
USDA Foods Entitlement Utilization (As of February 2025)	\$31,044.49	\$39,160.33

**IV. Assurance of Civil Rights Compliance**

The Selected FSMC and local agency hereby agrees that it will comply with:

- i. Title VI of the Civil Rights Act of 1964 (42 U.S.C. 2000d et seq.);
- ii. Title IX of the Education Amendments of 1972 (20 U.S.C. 1681 et seq.);
- iii. Section 504 of the Rehabilitation Act of 1973 (29 U.S.C. 794);
- iv. Age Discrimination Act of 1975 (42 U.S.C. 6101 et seq.);
- v. Title II and Title III of the Americans with Disabilities Act (ADA) of 1990 as amended by the ADA Amendment Act of 2008 (42 U.S.C. 12131-12189);
- vi. Executive Order 13166, "Improving Access to Services for Persons with Limited English Proficiency." (August 11, 2000);
- vii. All provisions required by the implementing regulations of the Department of Agriculture (USDA) (7 CFR Part 15 et seq.);
- viii. Department of Justice Enforcement Guidelines (28 CFR Parts 35, 42 and 50.3);
- ix. Food and Nutrition Service (FNS) directives and guidelines to the effect that, no person shall, on the grounds of race, color, national origin, sex, age, or disability, be excluded from participation in, be denied the benefits of, or otherwise be subject to discrimination under any program or activity for which the Program applicant receives Federal financial assistance from USDA; and hereby gives assurance that it will immediately take measures necessary to effectuate this Agreement.
- x. The USDA non-discrimination statement that in accordance with Federal civil rights law and U.S. Department of Agriculture (USDA) civil rights regulations and policies, the USDA, its Agencies, offices, and employees, and institutions participating in or administering USDA programs are prohibited from discriminating based on race, color, national origin, religion, sex, gender identity (including gender expression), sexual orientation, disability, age, marital status, family/parental status, income derived from a public assistance program, political beliefs, or reprisal or retaliation for prior civil rights activity, in any program or activity conducted or funded by USDA (not all bases apply to all programs).

This assurance is given in consideration of and for the purpose of obtaining any and all Federal financial assistance, grants, and loans of Federal funds, reimbursable expenditures, grant, or donation of Federal property and interest in property, the detail of Federal personnel, the sale and lease of, and the permission to use Federal property or interest in such property or the furnishing of services without consideration or at a nominal consideration, or at a consideration that is reduced for the purpose of assisting the recipient, or in recognition of the public interest to be served by such sale, lease, or furnishing of services to the recipient, or any improvements made with Federal financial assistance extended to the Program applicant by USDA. This includes any Federal agreement, arrangement, or other contract that has as one of its purposes the provision of cash assistance for the purchase of food, and cash assistance for purchase or rental of food service equipment or any other financial assistance extended in reliance on the representations and agreements made in this assurance.

By incorporating this assurance into this Agreement, the Selected FSMC and local agency agrees to compile data, maintain records, and submit records and reports as required, to permit effective enforcement of nondiscrimination laws and permit authorized USDA personnel during hours of program operation to review and copy such records, books, and accounts, access such facilities and interview such personnel as needed to ascertain compliance with the nondiscrimination laws. If there are any violations of this assurance, the Department of Agriculture, FNS, shall have the right to seek judicial enforcement of this assurance. This assurance is binding on the Selected FSMC and local agency, its successors, transferees and assignees as long as it receives assistance or retains possession of any assistance from USDA.

V. **Execution of Renewal:** This Amendment is effective July 1, 2025 and thereafter, unless otherwise amended. All other terms and conditions contained in the Base Contract shall remain unchanged and in full force and effect.

**SFA**

Name of Authorized Representative:

\_\_\_\_\_

Signature of Authorized Representative:

\_\_\_\_\_

Title: \_\_\_\_\_

Date: \_\_\_\_\_

**FSMC**

Name of Authorized Representative:

Jeanna Ratnayake

Signature of Authorized Representative:

*J. Ratnayake*

Title: Regional Vice President

Date: 3/27/25

**Note:** A copy of this document, after executed by both Parties, along with Certification Regarding Debarment, Suspension, Ineligibility and Voluntary Exclusion-Lower Tier Covered Transactions must be emailed to:

Wisconsin Department of Public Instruction  
School Nutrition Team  
[DPIFSMC@dpi.wi.gov](mailto:DPIFSMC@dpi.wi.gov)

**Advice of Counsel:** Each Party acknowledge that, in executing this agreement, such Party has had the opportunity to seek the advice of independent legal counsel and has read and understood all of the terms and provisions of this agreement. Wisconsin Department of Public Instruction (DPI) is not a party to any contractual relationship between a SFA and a vendor. DPI is not obligated, liable, or responsible for any action or inaction taken by a SFA or vendor based on this prototype contract. DPI's review of the contract is limited to assuring compliance with federal and state procurement requirements. The DPI does not review or judge the fairness, advisability, efficiency or fiscal implications of the contract.

**ATTACHMENT: SUSPENSION AND DEBARMENT CERTIFICATION**

**Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion -  
Lower-Tier Transaction**

This certification is required by the regulations implementing Executive Order 12549, Debarment and Suspension, Title 7 CFR Part 3017, §3017.510, Participants responsibilities. The regulations were published as Part IV of the January 30, 1989, *Federal Register* (pages 4722-4733). Copies of the regulations may be obtained by contacting the USDA agency with which this transaction originated.

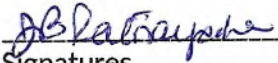
**(Before completing certification, read instructions on next page.)**

1. The prospective lower-tier participant certifies, by submission of this proposal, that neither it nor its principals are presently debarred, suspended, proposed for debarment, declared ineligible, or voluntarily excluded from participation in this transaction by any Federal department or agency.
2. Where the prospective lower-tier participant is unable to certify to any of the statements in this certification, such prospective participant shall attach an explanation to this proposal.

Aramark Educational Services, LLC  
Organization Name

Shorewood  
PR/Award Number or Project Name

Jeanna Ratnayake / Regional Vice President  
Name(s) and Titles of Authorized Representative(s)

  
Signatures

3/27/25  
Date

## INSTRUCTIONS FOR SUSPENSION DEBARMENT CERTIFICATION

1. By signing and submitting this form, the prospective lower-tier participant is providing the certification set out on the previous page in accordance with these instructions.
2. The certification in this clause is a material representation of fact upon which reliance was placed when this transaction was entered into. If it is later determined that the prospective lower-tier participant knowingly rendered an erroneous certification, in addition to other remedies available to the Federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.
3. The prospective lower-tier participant shall provide immediate written notice to the person to whom this proposal is submitted if at any time the prospective lower-tier participant learns that its certification was erroneous when submitted or has become erroneous by reason of changed circumstances.
4. The terms “transaction”, “debarred”, “suspended”, “ineligible”, “lower-tier covered transaction”, “participant”, “person”, “primary covered transaction”, “principal”, “proposal”, and “voluntarily excluded”, as used in this clause, have the meanings set out in the Definitions and Coverage sections of rules implementing Executive Order 12549. You may contact the person to which this proposal is submitted for assistance in obtaining a copy of those regulations.
5. The prospective lower-tier participant agrees by submitting this form that, should the proposed covered transaction be entered into, it shall not knowingly enter into any lower-tier covered transaction with a person who is debarred, suspended, declared ineligible, or voluntarily excluded from participation in this covered transaction, unless authorized by the department or agency with which this transaction originated.
6. The prospective lower-tier participant further agrees by submitting this form that he or she will include this clause titled *Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion – Lower-Tier Covered Transactions*, without modification, in all lower-tier covered transactions and in all solicitations for lower-tier covered transactions.
7. A participant in a covered transaction may rely upon a certification of a prospective participant in a lower-tier covered transaction that is not debarred, suspended, ineligible, or voluntarily excluded from the covered transaction, unless it knows that the certification is erroneous. A participant may decide the method and frequency by which it determines the eligibility of its principals. Each participant may, but is not required to, check the Non-procurement List.
8. Nothing contained in the foregoing shall be construed to require establishment of a system of records in order to render in good faith the certification required by this clause. The knowledge and information of a participant are not required to exceed that which is normally possessed by a prudent person in the ordinary course of business dealings.
9. Except for transactions authorized under paragraph 5 of these instructions, if a participant in a covered transaction knowingly enters into a lower-tier covered transaction with a person who is suspended, debarred, ineligible, or voluntarily excluded from participation in this transaction, in addition to other remedies available to the Federal government, the department or agency with which this transaction originated may pursue available remedies, including suspension and/or debarment.



## EXECUTIVE SUMMARY FOR THE SHOREWOOD SCHOOL BOARD

**Topic:** Proposed Preliminary Budget

**Date:** May 27, 2025

**Prepared by:** Heather Heaviland

**Recommended action:**

- Information only
- Presentation/discussion
- Discussion/action by board of education
- Presentation/action next meeting

**Purpose:** Discuss proposed preliminary budget and provide direction to management for preliminary budget to be presented for approval at the June 10th meeting.

**Background:** The preliminary budget serves the dual purpose of (a) allowing for the continued operation of the District and (b) is the basis for the Budget Hearing and Annual Meeting on August 26, 2025. The preliminary budget includes the best estimates of expected revenue and expenditures for the upcoming school year as of the date of preparation. Adjustments will be made throughout the summer and early fall to develop what is known as the original budget to be approved by the Board in October.

The preliminary budget has been developed through multiple phases and conversations over the past several months. These include:

- Strategic visioning and planning sessions held throughout the fall and winter
- Enrollment projections presented to the board on 1/28/25
- Financial forecast and budget assumptions presented to the board on 3-11-2025
- Capital and vehicle maintenance plan presented to the board on 4-8-2025
- Budget balancing strategies presented to the board on 4/29/2025

Assumptions used to develop the proposed preliminary budget are consistent with those presented in the aforementioned informational presentations.

**Attachment(s):**

The detailed budget "FY26 Proposed Preliminary Budget" and a full set of assumptions is "FY26 Proposed Preliminary Budget Narrative" are attached.



# 2025-2026 Proposed Preliminary Budget (05-27-2025)

## I. Assumptions for the Preliminary Budget

The preliminary budget establishes the intent of the district regarding programs and services for the ensuing year and is used as the basis for receiving public comment at the Budget Hearing and for approval of an initial estimated tax levy at the Annual Meeting.

To develop the preliminary budget several estimates must be made, some of which will materially change between the time of the estimate and when the original budget is adopted in October, such as general state aid, property tax levy, impact of actual enrollment, staffing changes, and others. The following assumptions were used for the proposed preliminary budget and reflect changes compared to the 24-25 original budget:

### REVENUE

- Top 5 sources of operating revenue:
  - The property tax levy for the general fund will increase by \$2,165,725 to \$20,553,836.
    - This reflects an assumption that the distribution of state aid will return to the typical level, prior to the adjustment made in 24-25 which increases property tax revenue and decreases state aid..
  - General state aid will decrease by \$2,198,091 to \$5,722,732.
  - Open enrollment revenue will increase by \$2,934 to \$2,097,108.

- Per pupil aid will decrease by \$10,3888 to \$1,237,656.
- Investment earnings will decrease by \$25,000 to \$300,000.
- Overall Revenue:
  - Across operating funds (F10/F27), revenue is expected to stay static with a decrease of \$131.31.
- Total property tax levy:
  - Across all funds, the total tax levy will increase by \$2,103,225 to \$27,548,746.

## EXPENSES

- Salaries and Benefits:
  - Wages were increased by an average of 2.95%, in line with the salary schedules which provide for an accelerated increase in pay as staff move up the schedule. The net additional salary investment projected by the District is \$282,003 which reflects both increases and changes in staffing.
  - While benefits expenses incurred are increasing, compared to the 24-25 budget, benefit expenses is expected to decrease by \$172,929. The District budgeted conservatively in 24-25 due to unknowns in the uptake of certain new benefit provisions. Saved funds will be earmarked for future health care expenses.
- Purchased Services:
  - Expenses for purchased services are expected to increase by \$133,125. This increase is primarily driven by the shift to outsourced custodial services, for which there is a corresponding savings in salary expense that is reflected in the net change in wages noted above.
- Materials and Equipment
  - Materials expense is projected to decrease by \$52,812. Materials expenses were higher than typical in 24-25 due to adoption of the new english and language arts curriculum, which required an upfront investment.
- Capital Maintenance
  - As laid out in the long-term capital improvement plan presented on 4/8/2025, the 2025-2026 budget includes \$1,348,640 in capital maintenance expenditures. These include:
    - \$45,000 for athletic field maintenance;
    - \$75,000 for tuckpointing throughout the District;
    - \$393,640 for partial replacement of the Atwater roof;
    - \$45,000 for continuation of the phased replacement of the SIS elevator;
    - \$250,000 for replacement of the VHE pool roof;
    - \$10,000 for VHE plumbing repairs;
    - \$75,000 for stormwater management;
    - \$25,000 for concrete repairs;
    - \$275,000 for replacement of the SIS chiller;

- \$10,000 for HVAC control replacements;
- \$45,000 for carpet replacement;
- \$50,000 for replacement of certain technology infrastructure;
- \$50,000 for miscellaneous high need items
- Also included in the budget is an allowance of \$140,643 for the replacement of two vehicles over the next two years (one in FY26) and a set aside for future anticipated vehicle replacements.

The District's top five highest projected operating expenditures (Funds 10/27), excluding salaries and benefits, inter-fund transfers, and items that are exempt from the revenue limit are:

- Substitute teachers and aides (\$500,000)
- Open enrollment tuition payments for students enrolled in other Districts (\$313,670)
- Property insurance (\$273,264)
- Electricity (\$235,000)
- Outsourced custodial services (\$175,000)

## **II. General Operations, Fund Balance**

The District maintains a fund balance to support financial stability and long-term planning. This balance serves multiple purposes: it provides working capital to manage cash flow during the first seven months of the fiscal year, serves as a reserve for contingencies and emergencies, and includes set-asides for anticipated future needs. In 2022, strengthening the fund balance was established as a District goal as part of the operational referendum. The FY26 budget projects a year-end fund balance of \$14,665,373, prior to allocations. As part of the FY25 year-end closeout, the District plans to designate this balance by purpose, with the majority designated for working capital. During the first half of FY25, the District's expenditures exceeded revenues by \$10 million, highlighting the importance of maintaining adequate liquidity. The remaining fund balance will be allocated to contingency reserves, emergency funding, health care, retirement obligations, and vehicle replacement.

## **III. Property Tax Levy**

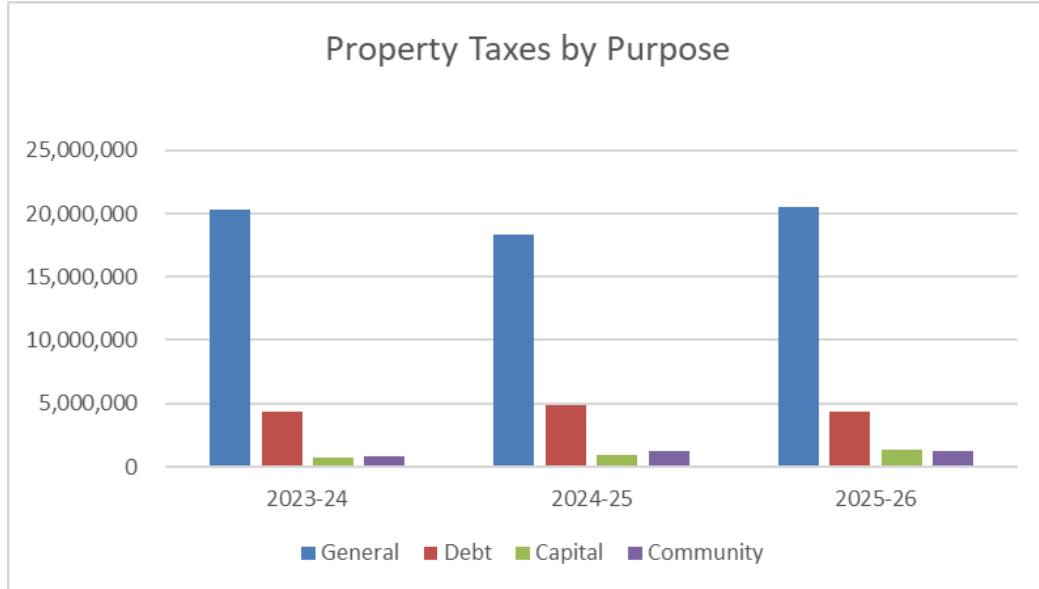
The budget anticipates a property tax increase of \$2,103,225 (8.3%) over the total current year levy. The increase is driven by the assumption that state aid, which increased significantly this year due to retroactive changes necessitated by late changes in statewide allocations, will return to a level similar to that received in fiscal year 2024.

The equalized value amount for the Village of Shorewood is, for projection purposes, assumed to remain static at \$2.260 million. Once the new valuation is released, along with estimated and final state aid numbers, the District will update

our proposed property tax assessment and the chart below.

10 Year Tax Levy and Mill Rate History					
Fiscal Year		Tax Levy	Increase (Decrease)	Change	Equalized Mill Rate
2016-17	Actual	20,105,480			
2017-18	Actual	20,816,294	710,814	3.5%	13.88
2018-19	Actual	21,659,543	843,249	4.1%	13.88
2019-20	Actual	22,405,811	746,268	3.4%	14.07
2020-21	Actual	22,284,348	(121,463)	-0.5%	14.13
2021-22	Actual	21,665,147	(619,201)	-2.8%	13.40
2022-23	Actual	22,869,257	1,204,110	5.6%	11.84
2023-24	Actual	26,224,272	3,355,015	14.7%	12.35
2024-25	Actual	25,445,521	(778,751)	-3.0%	11.26
2025-26	Proposed	27,548,746	2,103,225	8.3%	12.19

The tax levy supports educational and support programs (general operations), repayment of debt, capital projects and community services. Taxes for other than general operations are restricted to the specific purpose for which they are levied. As shown in the chart below, the levy is primarily for general operations.



#### IV. State Aid

The State of Wisconsin shares in the costs of education based on three methods of revenue distribution. General Aid is direct property tax relief distributed to school districts in accordance with multiple formulae. Per Pupil Adjustment Aid is classified as a general-purpose aid and is used for operation and maintenance of school programs. Categorical Aid is based on performance of specific tasks or providing

specific programs and is restricted to the specific purpose for which it is intended.

State Aid by Category					
Fiscal Year	General Aid	Per Pupil Aid	Categorical Aid	Total State Aid	Increase (Decrease)
2011-12	3,633,592	0	808,602	4,442,194	
2012-13	4,870,290	82,800	818,009	5,771,099	1,328,905
2013-14	5,143,964	126,225	815,378	6,085,567	314,468
2014-15	5,039,363	256,200	919,545	6,215,108	129,541
2015-16	5,367,323	268,650	951,145	6,587,118	372,010
2016-17	5,641,758	458,250	963,561	7,063,569	476,451
2017-18	6,131,376	840,150	1,041,050	8,012,576	949,007
2018-19	5,824,659	1,226,250	1,403,679	8,454,588	442,012
2019-20	5,390,317	1,386,056	1,129,249	7,905,622	(548,966)
2020-21	6,396,264	1,348,956	1,136,122	8,881,342	975,720
2021-22	6,340,962	1,314,824	1,169,809	8,825,595	(55,747)
2022-23	6,657,039	1,276,240	1,220,491	9,153,770	328,175
2023-24	5,684,048	1,262,884	1,327,955	8,274,887	(878,883)
2024-25	8,060,017	1,248,044	1,483,104	10,791,165	2,516,278
2025-26	5,735,103	1,237,656	1,439,105	8,411,864	(2,379,301)

The table above shows the amount of aid received in each of the three classifications since the 2011-12 school year. Per pupil and categorical aid are projected to remain relatively stable for next year, while general aid is projected to decrease.

## V. Other Budget Information

### Revenue Limits

The State of Wisconsin limits the amount of revenue public schools generate through the combination of state general aid and the property tax levy. This limitation is referred to as “Revenue Limits”. The proposed budget includes a \$325 per student increase, which was included in the biennial state budget. Altogether, after adjusting for other revenue limit changes, the FY26 revenue limit is expected to increase by \$278,415 compared to FY25.

### Student Membership and Enrollment

Student membership refers to the number of students that the District counts for the purpose of calculating the revenue limit, which includes all full time, resident students who attend Shorewood schools as well as Shorewood residents who attend other public-school districts in Wisconsin through the open enrollment option. The District also counts part time students, such as K4 and summer school,

although they do not each count as a full-time student.

Membership used in the revenue limit formula for 2025-26 is 1,666, a 16 student decline from the prior year. The formula uses a rolling 3-year average to smooth out the financial impact of a material change, such as experienced here. The table at the end of this section reports the 3-year average.

Enrollment is the number of students that are educated in a District school and may include students from other school districts. Enrollment is important in determining the resources needed, such as space, instructional materials, and number of staff. Whereas membership determines revenue, enrollment determines costs.

School funding formulae reallocate funds from one district to another for the number of non-resident students in each school district. Therefore, for budget purposes, the District must monitor both membership and enrollment. The table below shows the 3-year rolling average membership has been declining since 2018-2019. Total enrollment has been buffered by open enrollment.

10 Year Membership and Enrollment History					
Year	Revenue Limit Members *	Member Change	Enroll	Enroll Change	Enroll Over (Under) Members
2016-17	1,832		2,042		210
2017-18	1,867	35	2,020	(22)	153
2018-19	1,878	11	1,930	(90)	52
2019-20	1,868	(10)	1,942	12	74
2020-21	1,818	(50)	1,889	(53)	71
2021-22	1,774	(44)	1,915	26	141
2022-23	1,719	(55)	1,933	18	214
2023-24	1,702	(17)	1,927	(6)	225
2024-25	1,682	(20)	1,917	(10)	235
2025-26	1,666	(16)	1,882	(35)	216

\* Rolling 3-year average membership

### Energy Efficiency Exemption

The Board of Education approved upgrades to electrical, heating, ventilating, air conditioning and lighting systems under a provision of state law that allows the repayment of the debt for these upgrades to be exempt from the revenue limit. The following report provides information on utility cost savings because of this project, through the last reporting date of November 30, 2024.

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance			
Indicators			
Name of Qualified Contractor	Honeywell ESG		
Performance Contract Length (years)			15
Total Project Cost (including financing)			\$6,014,876
Total Project Payback Period			40
Years of Debt Payments			15
Remaining Useful Life of the Facility			50
Prior Year Resolution Expense Amount	Fiscal Year	2023-2024	\$601,275
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2022-2023	\$604,100
Utility Savings applied in Prior Year to Debt	Fiscal Year	2022-2023	\$159,474
Sum of reported Utility Savings to be applied to Debt			\$ 222,019
		<b>Savings Reported for 2023</b>	
	<b>Project Cost Including Financing</b>	<b>Utility Cost Savings</b>	<b>Non-Utility Cost Savings</b>
<b>Specific Energy Efficiency Measure or Products</b>			
Annual KWh electric savings		\$ 125,275	
Annual MMBtu gas savings		\$ 80,162	
Annual CCF water savings		\$ 16,582	
<b>Entire Energy Efficiency Project Totals</b>	<b>\$ 6,014,879</b>	<b>\$ 222,019</b>	<b>\$ 22,174</b>

## Outstanding Long-term Debt

The amount of long-term debt that a school district is permitted to issue is limited to 10% of equalized value. The following tables report debts for which there is a balance outstanding and the calculation of the margin of indebtedness. Credit rating firms consider the margin as one of the factors in assigning a credit rating to the District. Shorewood outstanding debt is 2.4%, well below the allowable amount.

Outstanding Long-term Debt					
Type	Original Amount	Issue Date	Interest Rates	Date of Maturity	Balance as of 6/30/25
Taxable G. O. Refunding Bonds	5,055,000	4/1/2015		4/1/2035	\$ 2,605,000
G. O. School Improvement Bonds	40,000,000	7/1/2019		4/1/2039	\$ 28,300,000
G. O. School Improvement Bonds	3,875,000	7/6/21		10/01/2028	\$ 2,200,000
Bond Anticipation Notes	25,000,000	7/6/2021		6/12/2023	\$ -
General Obligation Refunding Bond	22,110,000	5/30/2023			\$ 22,110,000
					<b>\$ 55,215,000</b>
<b>Debt Margin 6/30/2024</b>					
Equalized value	2,260,436,059				
Allowable debt maring	10%				
Allowable debt	226,043,606				
Outstanding long-term debt	55,215,000				
<b>Margin of indebttness</b>	<b>170,828,606</b>				
	<b>2.4%</b>				

## VI. Budget Publication

The DPI has established standard formatting for the publication of budgets

and a recommended format for approval by the Board of Education. The required publication standard will be followed when the original budget is published in the local newspaper. The recommended budget adoption format is attached as “FY26 Proposed Preliminary Budget.”

Budgets are estimates based on information available at the time of development and will change as additional facts and circumstances necessitate. Interpretation of budgets without an understanding of the programs and activities operated by the District and the federal and state rules and regulations can lead to erroneous conclusions.

For more information about this budget or the school district in general please refer to our web site, <https://www.shorewood.k12.wi.us/>.

Attachment: FY26 Proposed Preliminary Budget

<b>PROPOSED PRELIMINARY BUDGET 2025-26 *</b>			
<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
Beginning Fund Balance (Account 930 000)	6,889,332	12,100,220	13,865,665
Ending Fund Balance, Unassigned (Acct. 939 000)	12,100,220	13,865,665	14,665,373
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>12,100,220</b>	<b>13,865,665</b>	<b>14,665,373</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
<i>Local Sources</i>			
210 Taxes	20,338,974	18,388,111	20,553,836
260 Non-Capital Sales	21,141	10,420	12,550
270 School Activity Income	138,734	95,700	88,853
280 Interest on Investments	486,152	325,000	300,000
290 Other Revenue, Local Sources	655,485	413,316	520,669
<b>Subtotal Local Sources</b>	<b>21,640,485</b>	<b>19,232,547</b>	<b>21,475,908</b>
<i>Other School Districts Within Wisconsin</i>			
340 Payments for Services	2,006,764	2,094,174	2,097,108
<b>Subtotal Other School Districts within Wisconsin</b>	<b>2,018,222</b>	<b>2,094,174</b>	<b>2,109,340</b>
<i>State Sources</i>			
610 State Aid -- Categorical	295,840	239,255	112,432
620 State Aid -- General	5,489,615	7,920,823	5,722,732
630 DPI Special Project Grants	72,915	66,373	66,044
690 Other Revenue	1,285,919	1,361,214	1,350,656
<b>Subtotal State Sources</b>	<b>7,144,288</b>	<b>9,587,665</b>	<b>7,251,864</b>
<i>Federal Sources</i>			
730 DPI Special Project Grants	845,901	163,913	91,526
750 IASA Grants	185,344	125,896	87,771
780 Other Federal Revenue Through State	89,478	0	0
<b>Subtotal Federal Sources</b>	<b>1,120,724</b>	<b>296,357</b>	<b>186,597</b>
<i>Other Revenues</i>			
960 Adjustments	231,100	0	0
970 Refund of Disbursement	124,440	0	0
990 Miscellaneous	53,285	0	0
<b>Subtotal Other Revenues</b>	<b>408,825</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>32,422,789</b>	<b>31,210,743</b>	<b>31,023,709</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	4,985,301	5,720,047	5,632,689
120 000 Regular Curriculum	7,499,201	7,531,916	7,617,955
130 000 Vocational Curriculum	187,563	211,352	186,333
140 000 Physical Curriculum	527,743	555,758	529,897
160 000 Co-Curricular Activities	384,039	399,340	462,408
170 000 Other Special Needs	172,883	181,983	179,719
<b>Subtotal Instruction</b>	<b>13,756,729</b>	<b>14,600,396</b>	<b>14,609,001</b>
<i>Support Sources</i>			
210 000 Pupil Services	1,390,395	1,514,238	1,561,071
220 000 Instructional Staff Services	1,247,652	1,354,148	1,353,625
230 000 General Administration	752,163	833,202	860,485
240 000 School Building Administration	1,483,223	1,766,238	1,782,360
250 000 Business Administration	4,203,918	4,673,686	4,503,771
260 000 Central Services	360,617	364,597	385,417
270 000 Insurance & Judgments	331,540	417,286	499,147
280 000 Debt Services	90,516	18,157	36,314
290 000 Other Support Services	140,811	143,340	144,887
<b>Subtotal Support Sources</b>	<b>10,000,834</b>	<b>11,084,891</b>	<b>11,127,076</b>
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	2,335,288	2,653,280	3,383,883
430 000 Instructional Service Payments	1,003,538	1,106,731	1,104,041
490 000 Other Non-Program Transactions	9,060	0	0
<b>Subtotal Non-Program Transactions</b>	<b>3,347,885</b>	<b>3,760,011</b>	<b>4,487,924</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>27,105,449</b>	<b>29,445,298</b>	<b>30,224,001</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>	<b>Audited 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
900 000 Beginning Fund Balance	675,059	611,939	616,939
<b>900 000 Ending Fund Balance</b>	<b>611,939</b>	<b>616,939</b>	<b>766,939</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>454,176</b>	<b>150,000</b>	<b>150,000</b>
100 000 Instruction	348,447	118,000	0
200 000 Support Services	99,279	27,000	0
400 000 Non-Program Transactions	69,569	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>517,296</b>	<b>145,000</b>	<b>0</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
900 000 Beginning Fund Balance	0	0	0
<b>900 000 Ending Fund Balance</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	2,055,288	2,403,280	2,608,883
<i>State Sources</i>			
610 State Aid -- Categorical	1,108,786	1,150,000	1,150,000
690 Other Revenue	13,480	0	0
<b>Subtotal State Sources</b>	<b>1,125,014</b>	<b>1,150,000</b>	<b>1,150,000</b>
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0	0	0
730 DPI Special Project Grants	379,912	415,532	411,833
780 Other Federal Revenue Through State	32,943	50,000	35,000
<b>Subtotal Federal Sources</b>	<b>412,855</b>	<b>465,532</b>	<b>446,833</b>
<i>Other Revenues</i>			
960 Adjustments	0	0	0
<b>Subtotal Other Revenues</b>	<b>408</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>3,601,895</b>	<b>4,018,812</b>	<b>4,205,716</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
150 000 Special Education Curriculum	2,543,611	2,946,055	2,984,480
<b>Subtotal Instruction</b>	<b>2,543,611</b>	<b>2,946,055</b>	<b>2,984,480</b>
<i>Support Sources</i>			
210 000 Pupil Services	461,553	486,486	486,799
220 000 Instructional Staff Services	323,926	352,931	430,236
230 000 General Administration	20,619	14,303	20,000
250 000 Business Administration	53,249	31,750	29,000
290 000 Other Support Services	0	0	0
<b>Subtotal Support Sources</b>	<b>859,720</b>	<b>885,971</b>	<b>966,035</b>
430 000 Instructional Service Payments	198,564	186,787	255,200
<b>Subtotal Non-Program Transactions</b>	<b>198,564</b>	<b>186,787</b>	<b>255,200</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>3,601,895</b>	<b>4,018,812</b>	<b>4,205,716</b>
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
900 000 Beginning Fund Balance	2,380,966	3,263,357	4,102,317
<b>900 000 ENDING FUND BALANCES</b>	<b>3,263,357</b>	<b>4,102,317</b>	<b>4,103,717</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,987,125</b>	<b>4,869,910</b>	<b>4,369,910</b>
281 000 Long-Term Capital Debt	3,759,900	4,030,950	4,027,050
282 000 Refinancing	0	0	0
283 000 Operational Debt	0	0	0
285 000 Post Employment Benefit Debt	344,836	338,960	341,460
289 000 Other Long-Term General Obligation Debt	0	0	0
400 000 Non-Program Transactions	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>4,104,735</b>	<b>4,369,910</b>	<b>4,368,510</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>57,575,000</b>	<b>55,215,000</b>	<b>52,780,000</b>
<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>	<b>Audited 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
900 000 Beginning Fund Balance	1,835,502	1,986,440	2,183,225
<b>900 000 Ending Fund Balance</b>	<b>1,986,440</b>	<b>2,183,225</b>	<b>3,259,585</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,140,721</b>	<b>1,187,500</b>	<b>2,150,000</b>
100 000 Instructional Services	0	0	0
200 000 Support Services	414,783	990,715	1,073,640
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	574,999	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>989,783</b>	<b>990,715</b>	<b>1,073,640</b>
<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
900 000 Beginning Fund Balance	599,880	573,238	353,182
<b>900 000 ENDING FUND BALANCE</b>	<b>573,238</b>	<b>353,182</b>	<b>258,589</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>590,633</b>	<b>518,000</b>	<b>570,001</b>
200 000 Support Services	616,880	738,056	664,594
400 000 Non-Program Transactions	394	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>617,275</b>	<b>738,056</b>	<b>664,594</b>
<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2023-24</b>	<b>Budget 2024-25</b>	<b>Budget 2025-26</b>
900 000 Beginning Fund Balance	1,349,356	987,223	1,036,166
<b>900 000 ENDING FUND BALANCE</b>	<b>987,223</b>	<b>1,036,166</b>	<b>981,206</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,970,036</b>	<b>2,327,622</b>	<b>2,472,369</b>
200 000 Support Services	821,974	661,306	875,849
300 000 Community Services	1,510,195	1,617,373	1,651,481
400 000 Non-Program Transactions	0	0	0
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2,332,169</b>	<b>2,278,679</b>	<b>2,527,329</b>

# 2025-2030 STRATEGIC PLAN

## GOALS & METRICS

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**May 27, 2025**



**Shorewood School District**

*Excellence Means More Here*

# OUR PROMISE

**“ —  
The Shorewood School District is an inclusive community that values, supports, and challenges every learner to thrive now and in the future they choose.**

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**To achieve our promise, we will focus our work in the following areas:**

**Engaging & Challenging Learning  
A Culture of Belonging & Growth  
Strong Partnerships  
Operational Excellence**



**Our Promise  
*Our Plan***

# ENGAGING & CHALLENGING LEARNING



By 2030, we promise to **significantly exceed expectations** on the District Report Card

## 2025 Baselines

### College Readiness

- 11th grade ACT Composite - 21.7
- 3rd grade reading - 73.9%
- 8th grade math - 68.2%
- District Report Card - Top 7% Achievement
- District Report Card - Top 9% Growth
- AP enrollment - 72%

### Career Readiness

- Participation in co- or extra-curricular activity by graduation - not yet available
- Attendance rate - 93.8% (K-12)
- 4-year graduation rate - 99.4%

## 2030 Excellence Targets

### College Readiness

- 11th grade ACT Composite - 23.5
- 3rd grade reading - 80%
- 8th grade math - 75%
- District Report Card - Top 5% Achievement
- District Report Card - Top 5% Growth
- AP enrollment - 80%

### Career Readiness

- Participation in co- or extra-curricular activity by graduation - 90%
- Attendance rate - 90%
- 4-year graduation rate - Maintain 98-100%

## Progress & Results

- DPI District & School Report Cards
- R2 Student Achievement and Growth
- OE 8 Learning Environment <sup>36</sup>
- OE 9 Instructional Programs
- School Growth Plans

# CULTURE OF BELONGING & GROWTH



**By 2030, 90% of students will report a strong sense of belonging in our schools;  
90% of staff will report being a valued member of the school community**

## 2025 Baselines

- Increase in % of students who agree/strongly agree:
  - *I feel like I belong at this school - not yet available*
- Increase in % of staff who agree/strongly agree:
  - *I work in an environment of professional support and courtesy - 83%*
  - *I have opportunities for training/professional development to improve my work - 71%*
- Retention rates (certified staff)
- Feedback from Professional Learning Sessions

## Excellence Targets

- Increase in % of students who agree/strongly agree:
  - *I feel like I belong at this school - 90%*
- Increase in % of staff who agree/strongly agree:
  - *I work in an environment of professional support and courtesy - 90%*
  - *I have opportunities for training/professional development to improve my work - 90%*
- Retention rates (certified staff)
- Feedback from Professional Learning Sessions

## Progress & Results

- R3 Character & Citizenship
- OE 3 Treatment of District Constituents (Families & Caregivers, Students & Staff)
- OE 4 Personnel Management
- Educator Effectiveness System
- School Growth Plans
- Academic & Career Planning & Student Support Services

# STRONG PARTNERSHIPS



**By 2030, 90% of staff and families will recommend SSD to others**

## 2025 Baselines

- Family Culture/Climate Survey - Net promoter score - 85%
- Staff Survey - Net Promoter Score - 63.6%
- Enrollment in work-based learning, internships, or dual-credit courses
- Evidence of multiple means of student, staff, family/caregiver, community engagement and two-way communication

## Excellence Targets

- Family Culture/Climate Survey - Net promoter score - 90%
- Staff Survey - Net Promoter Score - 90%
- Enrollment in work-based learning, internships, or dual-credit courses
- Evidence of multiple means of student, staff, family/caregiver, community engagement and two-way communication

## Progress & Results

- R2 Student Achievement and Growth
- OE 3 Treatment of District Constituents (Families & Caregivers, Students & Staff)<sup>38</sup>
- OE 7 Communicating with Village Residents and Public Audiences
- OE 8 Learning Environment
- OE 9 Instructional Programs, School Growth Plans

# OPERATIONAL EXCELLENCE

 **By 2030, we promise to have a long-term plan for financial stability**

## 2025 Baselines

- Fund balance
- Annual budget margin
- Investment in capital maintenance

## Excellence Targets

- Fund balance between 25-35%
- Project at least a 2% margin in annual budgets
- Planned investment in capital maintenance 100% of 10-year needs

## Progress & Results

- OE 1 Global Operational Expectations
- OE 4 Personnel Management
- OE 5 Financial Management & Administration
- OE 7 Communicating the Village Residents and Public Audiences
- OE 10 Facilities
- District Audit Report
- Annual Meeting & Budget Hearing

# QUESTIONS?



**Our Promise**  
*Our Plan*

Strategic Plan 2025-2030



## School Board Meetings 2025-2026

All meetings begin at 7 pm	Student Achievement Assignment	NOTES
Tuesday, July 8, 2025	NA	One meeting in July
Tuesday, August 12, 2025	NA	
Tuesday, August 26, 2025 (Annual Meeting)	NA	
Tuesday, September 9, 2025	AT	
<i>Tuesday, September 23, 2025</i>	SIS	Rosh Hashanah - meeting TBD
Tuesday, October 14, 2025	SHS	
Tuesday, October 28, 2025	LB	
Tuesday, November 11, 2025	AT	
Tuesday, November 25, 2025	SHS	
Tuesday, December 9, 2025	SIS	One meeting in December
Tuesday, January 13, 2026	LB	
Tuesday, January 27, 2026	AT	
Tuesday, February 10, 2026	SHS	
Tuesday, February 24, 2026	SIS	
Tuesday, March 10, 2026	LB	One meeting in March
Tuesday, April 14, 2026	AT	
Tuesday, April 28, 2026	SHS	
Tuesday, May 12, 2026	SIS	
Tuesday, May 26, 2026	LB	
Tuesday, June 9, 2026	NA	
Tuesday, June 23, 2026	NA	



SCHOOL DISTRICT OF SHOREWOOD  
Board Meeting Minutes  
Shorewood High School Library Media Center  
May 13, 2025

Board Member Participation: Nathan Hammons, Treasurer & Board Governance Officer  
Abby Fowler, Clerk  
Ellen Eckman, Member  
Aaron Lippman, Member  
Mary Theisen, Member

District Administrator Participation: Laurie Burgos, Superintendent

On Tuesday, May 13, 2025, at 6:30 pm the School Board met in Closed Session.

Call to Order in Open Session.

Motion to convene in Closed Session pursuant to section 19.85(1)(c) for considering employment, promotion, compensation or performance evaluation of any public employee over which the governmental body has jurisdiction or exercises responsibility, specifically for the purpose of conducting a private conference with an employee pursuant to Wis. Stat. section 118.22(3).

Meeting Adjourned without objection at 6:55 pm.



SCHOOL DISTRICT OF SHOREWOOD  
Board Meeting Minutes  
Shorewood High School Library Media Center  
May 13, 2025

Board Member Participation: Abby Fowler, Clerk  
Nathan Hammons, Treasurer and Policy Officer  
Ellen Eckman, Member at Large  
Aaron Lippman, Member  
Mary Theisen, Member  
  
Kaymin Phillips, Student Representative

District Administrator Participation: Laurie Burgos, Superintendent

I. 7:04 pm CALL TO ORDER

Motion to Adopt the Agenda

MOVED by Ellen Eckman and SECONDED by Nathan Hammons

AYE: 5 NAY: 0

II. 7:06 pm STUDENT ACHIEVEMENT AND RESULTS

Shorewood Intermediate School, Stella Brandt, 2025 Holocaust Writing & Art Contest winner and Drew Demeny, SIS English and Social Studies Teacher

III. 7:11 pm PUBLIC COMMENT #1

Sheila Mooney, SHS Faculty, 2461 North Cramer  
Nathan Berkowitz, 2419 East Marion  
Andy Skwierawski, 1553 East Lake Bluff Boulevard  
Becky Freer, 3821 North Murray  
Emily Berry, 1304 East Lake Bluff Blvd  
Ruben Berkowitz, 2419 East Marion  
Beth Crysdale, 4018 North Richland Court  
Michael Pledl, SHS Staff  
Heather Loomans, 3543 North Murray  
Caelin Henkhaus, 3439 North Summit  
Christy Sibila, 1825 East Elmdale Court  
Robert Gronert, 4010 North Lake Drive  
Alice Drummond, 4606 North Sheffield  
Jabez Meng, 4189 North Bartlett  
Milo Ascher, 3805 North Bartlett  
Nya Kochnowicz, 1414 West Harrison  
Sylas Littrell, 1907 East Menlo  
Sam Diliberti, 2710 North Hackett  
Eric Gietzen, 4434 North Maryland  
Tim Hawks, 4106 North Prospect

Sofia Haftarski, 4166 North Bartlett  
Mara Lee, 1756 Humboldt  
Rob Powmey, 2409 East Stratford  
Stephanie Spicuzza, 4303 North Maryland  
Mira Antigua, 4259 North Larkin  
Chris Kolanko, 4512 North Woodruff  
Joe Berkowitz, 2419 East Marion  
Breckan Henkhaus, 3439 North Summit  
Stacy Fairbanks, 3521 North Hackett  
Nathan Sibila, 1815 East Elmdale Court  
Karen Stern, 4436 North Wildwood  
Regina Schindel, SHS Faculty  
Jennifer McIntosh, 4436 North Prospect  
Clare Bernatz, SIS Faculty  
Samantha Burgos, 4312 North Alpine  
Rob Reinoffer, 4432 North Wildwood  
Enzo Litz, 3909 North Murray  
Nicole Magin, SHS Faculty  
Lisa Castagnozzi, 4472 North Morris  
Felicia Kinlock, 4406 North Wildwood



2. Approval of Three Final Notices of Nonrenewal - FTE Reductions  
MOVED by Ellen Eckman and SECONDED by Abby Fowler AYE: 5 NAY: 0

VII. 10:46 pm BOARD CONSENT AGENDA

A. Approval of Board Meeting Minutes

April 29, 2025 Regular Board Meeting

MOVED by Abby Fowler and SECONDED by Ellen Eckman AYE: 5 NAY: 0

VIII. 10:47 pm PUBLIC COMMENT #2

Karen Stern, 4436 North Wildwood

Brittany Weston, 4411 North Maryland

Enzo Litz, 3909 North Murray

Andy Skwierawski, 1553 East Lake Bluff Boulevard

Robert Gronert, 4010 North Lake Drive

Nathan Sibila, 1815 East Elmdale Court

John Hayes, 3817 North Bartlett

Kane Hayes, 3817 North Bartlett

Yoselin Martinez Figueroa, SHS Faculty

Jabez Meng, 4189 North Bartlett

IX. 11:08 pm BOARD MEMBER REPORTS - no reports

X. 11:09 pm REVIEW OF TO DO AND FUTURE AGENDA ITEMS

Joint Finance Committee advocacy information, Board policy workshop, SHS course and staffing follow up

XI. 11:13 pm RECESS AND DEBRIEF