

PLEASE POST



SCHOOL DISTRICT OF SHOREWOOD  
Shorewood, Wisconsin  
April 14, 2026 AGENDA

SCHOOL BOARD MEETING  
6:00 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

One tap mobile

+16468769923,,81599627722# US (New York)

+13017158592,,81599627722# US (Washington DC)

Dial by your location

+1 646 876 9923 US (New York)

+1 301 715 8592 US (Washington DC)

+1 312 626 6799 US (Chicago)

+1 408 638 0968 US (San Jose)

+1 669 900 6833 US (San Jose)

+1 253 215 8782 US (Tacoma)

+1 346 248 7799 US (Houston)

Meeting ID: 815 9962 7722

Find your local number: <https://us02web.zoom.us/u/kdeePLnyIh>

Parameters for Public Comment

The Board welcomes public comments. Public comments are limited to five minutes per person. No more than three people may be heard on one side of an issue, except upon consent of a majority of the Board. Those who wish to make a public comment will be asked to provide their name and address for the Board meeting minutes.

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 April 10, 2026.*

**I. 6 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. 6:05 pm STUDENT ACHIEVEMENT AND RESULTS (R1)**

**Atwater Elementary School**

**III. 6:15 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. 6:30 pm SUPERINTENDENT'S REPORT**

**3**

**Review of Academic and Career Planning and Education for Employment Plan**

**V. 6:50 pm SUPERINTENDENT'S CONSENT AGENDA**

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

**13**

B. Approval of Monthly Financials (February 2026)

**15**

**VI. 6:55 pm STUDENT BOARD REPRESENTATIVE REPORT**

**VII. 7:05 pm BOARD BUSINESS AND POSSIBLE BOARD ACTION**

A. Approval of OE 10 (Facilities) Operational Expectations Monitoring Document

**23**

B. Presentation of the Annual Capital and Vehicle Improvement Plan

**35**

C. Approval of the Long-Term Capital Improvement Plan

**40**

D. Board Governance

1. Review of Board Bylaws

**41**

**VIII. 7:45 pm BOARD CONSENT AGENDA (GC2)**

A. Approval of Board Meeting Minutes

**42**

March 10, 2026 Regular Board Meeting

B. Approval of Administrator Contract Renewals

C. Approval of Spectrum Contract for Lake Bluff Elementary School

**44**

D. Approval of 2025-2026 Budget Adjustment

**45**

E. Approval of Vendor Contracts

1. SIS Tennis Courts Resurfacing

2. SHS Track Restriping

**IX. 7:50 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.*

**X. 8:00 pm BOARD MEMBER REPORTS**

**XI. 8:10 pm REVIEW OF 'TO DO' AND FUTURE AGENDA ITEMS**

**XII. 8:15 pm RECESS AND DEBRIEF**



**EXECUTIVE SUMMARY  
FOR THE SHOREWOOD SCHOOL BOARD**

**Topic:** Superintendent's Report

**Date:** April 14, 2026

**Prepared by:** Laurie Burgos, Superintendent

**Recommended action:**

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

**Purpose:**

To summarize school and District topics, discuss strategic priorities, and provide follow up on items from prior Board meetings.

**School Board Transition**

First, I want to take this opportunity to thank our outgoing School Board President, Nathan Hammons, for his many contributions and hard work on behalf of our students, staff, and schools.

Following the April 7 election, Abby Fowler will continue her service as a School Board member, and we will welcome Brian Feiges to the Board at the April 28 meeting. Board members will conduct their 2026-2027 election of officers in May, and have scheduled workshops to review and discuss Board governance and compliance requirements, as well as Board priorities over the next year. The District will publish the School Board meeting schedule for 2026-2027 following these transition meetings.

**Budget and Task Force Updates**

Development of the District's 2026-2027 operating budget continues, and I want to remind Board and community members that the District will present proposed budget balancing strategies and additional details at the April 28 meeting.

Before Spring Break, the Task Force on Long-Term Financial Sustainability concluded its evaluations and rankings of the school configuration models presented at the outset of this process. This month's Task Force sessions are focused on further analysis of the leading configuration scenarios, including reviews of additional financial information and operational and logistical concerns, and the District will host a Task Force Community Information & Input Session on Monday, May 18 (6:00 pm in the SHS Library Media Center). We encourage staff, parents, guardians, and Shorewood residents to attend, and to review the Task Force information posted on the [District website](#).

On a related note, I am very pleased to share that Moody's Ratings (Moody's) has upgraded the District's issuer and general obligation unlimited tax (GOULT) ratings to Aa1 from Aa2, placing the District in the top tier of rankings among Wisconsin school districts. Moody's cited the District's strong financial management, long-range planning, and facilities planning in its recommendation. In addition to signaling strong financial health, the ratings increase would decrease the cost of future borrowing, if necessary, for taxpayers.

As Board and community members know, thoughtful stewardship of our resources and responsible budgeting are key elements of both our strategic plan and Task Force initiative, and I am grateful for the hard work and support of our staff and Board members in helping us strengthen the District's financial position.

### **District and School News**

The Task Force on Long-Term Financial Sustainability also helped us develop a short set of questions related to our financial planning work for this year's staff, parent/guardian, and community member School Perceptions surveys. These surveys are now open, and broad participation is important to gathering the input we need to determine next steps for our long-term planning initiative and related community dialogue. The surveys will remain open through April 28, and the District Office can provide a survey code should families or residents need one for an additional adult in their household.

With Spring Break now behind us, faculty and staff are focused on a strong finish to the school year, along with planning for important year-end events, summer programming, and staff training, curriculum implementations, and other teaching and learning initiatives that will be ongoing next year.

As I shared in a previous report, April is a busy month in terms of student assessments. ACT 20 screening in grades 4K-3 and Forward testing (grades 3-8) will be ongoing this month. Elementary and intermediate school students will take Spring Fastbridge assessments in early May, and this is also the window for Advanced Placement exams for participating high school students.

This is also a time of transition, and Marita Gruber has decided to retire after 15 years of dedicated service to Shorewood students and families. We thank Marita for her outstanding work and commitment, and wish her well.



# Shorewood School District

## ACP/E4E Plan

### CAREER READINESS MISSION/VISION

*District Promise Statement:*

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

*Career Readiness Vision:*

*Students pursue their academic and career goals through course offerings, early college and technical school opportunities, and partnerships with other districts.*

*The ACP/E4E Plan operationalizes the district's strategic priorities by ensuring every student develops purpose, agency, and a postsecondary plan.*

### CAREER READINESS TEAM

**CoDistrict ACP and CTE  
Coordinator/Director of Teaching  
and Learning/Director for Equity**

Michael Joynt  
Shari Tucker

**School Counselors**

Scott Brown (SHS)  
Molly Norris (SHS)  
Jennifer Radcliffe (SHS)  
Julie Wells (SIS)  
Marissa Mautner (Atwater)  
Catherine Harrison (Lake Bluff)

### DISTRICT CAREER READINESS DATA

### **College Readiness Indicators**

- *In the 2024-25 school year, 84% of students scored a 3 or above on Advanced Placement tests*
- *In the 2024-25 school year, 203 students took an Advanced Placement course; 447 AP tests were taken in all.*
- *In the 2024-25 school year, 26 students completed at least one dual enrollment course at a 4-year college/university through the Early College Credit Program.*
- *In the 2024-25 school year, 12 students participated in the Start College Now Program.*
- *In the 2024-25 school year, 119 students completed a dual enrollment course taught at SHS (UWM Economics 100 or UWM Economics 110).*

### **Career Readiness Indicators**

- *Utilizing Naviance, a career and college research tool, as of April 2026:*
  - *74% of upperclassmen have completed the career interest profiler.*
  - *73% of upperclassmen have completed the career cluster finder.*
  - *89% of upperclassmen have completed at least one assessment.*

### **Life Readiness Indicator(s)**

- *In 2025, Shorewood High School had a 99% Graduation Rate*

## **STUDENT SUCCESS STORIES**

*Share links to articles, social media posts, interviews, videos etc. that provide a personal face to your data!*

[Houston - Start College Now](#)

[Jillian - Student intern for Shorewood Magazine](#)

[SHS Decision Day](#)

[UWM - On-Site Admissions](#)

## **LABOR MARKET INFORMATION**

Labor market information (LMI) helps our school district develop programs and lessons that can help students recognize future opportunities should they stay in Milwaukee County. In addition, LMI can help students understand which jobs are most likely to be available and well-compensated.

To access Labor Market Information for Milwaukee County, click [here](#).

*Additional analysis of local, regional, and state labor market needs in specific career pathways can also be found [here](#).*

**The ACP program at the Shorewood School District ensures every student is prepared for life after high school no matter what path they plan to take. This includes:**

- Courses that provide Advanced Placement:
  - [Curriculum Handbook](#)
- The Early College Credit Program (ECCP) and Start College Now program (SCN) Students submit applications by February 1st for summer courses, March 1st for fall courses, and October 1st for spring courses.

#### **Postsecondary education preparation**

- Post-secondary Conferences
- College Application Workshop
- 9th Grade Career Exploration Lesson
- 10th Grade Career Research Lesson
- 11th Grade Colleges Search and Resume Builder
- UWM on-site admissions day
- College representative visits to our high school
- Career Days

#### **Opportunities to engage with representatives from branches of the United States Military**

- Representatives from the Army, Navy and Marines visit our campus and provide information about military career pathways.

#### **Work Based Learning**

- Students explore jobs via our Work Experience program.
- Students have the opportunity to explore the field of education via our Staff Assistant option.

#### **CAREER PATHWAYS**

In the Shorewood School District, the Career Readiness Team meets to review current course offerings and recent labor market information. The team uses that information to design Regional Career Pathways.

#### **Current Approved Regional Career Pathway**

- [Information Technology](#)

#### **PROFESSIONAL DEVELOPMENT FOR STAFF**

The Shorewood School District is committed to supporting our staff to become engaged in the career readiness process. We provide the following professional development to staff:

- *At Shorewood Intermediate School, social studies staff present career planning lessons to students in 8th grade and through the high school Financial Literacy course.*
- *In New Horizons, students collaborate with community partnerships, and students*

*engage in career-related activities (mock interviews, resume, career fair, etc).*

- *All staff are supported in creating lessons focused on authentic learning experiences with a focus on developing college and career readiness skills.*
- *Wisconsin School Counselor Association Conference: counselors attend Academic and Career Planning sectionals.*
- *National Association for College Admissions Conference: counselors attend sectionals focused on various college related topics.*

## **FAMILY ENGAGEMENT**

The Shorewood School District engages families and caregivers in academic and career planning by:

- *Regularly informing families and caregivers about career readiness activities through our weekly School Newsletters.*
- *[Student Support website](#): provides a summary of college and career planning tools as well as additional learning opportunities.*
- *Providing multiple ways for families and caregivers to participate in career readiness activities through the Northshore Financial Aid night and Family Forum: Guiding the College Application Process.*
- *Regularly informing families and caregivers about the progress of their student's academic and career planning during 8th and 11th grade transition conferences with all students.*
- *Actively seeking feedback from students, families, and caregivers when regularly evaluating our career readiness activities, programs, and initiatives through family and student surveys.*

## **COMMUNITY PARTNERSHIPS**

The Shorewood School District is proud to collaborate with local businesses and community partners.

*The Shorewood School District partners with local businesses and community members to provide opportunities for students to apply their learning in real-world settings. These opportunities occur within classroom lessons, through student clubs, and extracurricular activities.*

- *Through New Horizons, several community partnerships are developed each year. One of the main community partnerships is through the Urban Ecology Center (UEC), where students work under the direction of the UEC staff. Other partnerships include, but are not limited to, Hunger Task Force, Weber's Greenhouse, Teens Grow Greens, Tricklebee Cafe, etc.*
- *Our High School provides a multitude of extracurricular clubs and activities, which allow students to explore career pathways. Activities include: Mock Trial, Model United Nations, Future Business Leaders of America (FBLA), Sports Club, etc.*
- *At Shorewood Intermediate School, 7th and 8th graders have the opportunity to engage in cross-curricular career lessons that include: salaries and budgets, interview*

*skills, resume writing, and personal finances, which culminate in Career presentations from professionals.*

## **ACP CURRICULUM, SUPPORT, AND SERVICES/FORMAL ACP PROCESS**

### Grade Level Appropriate Career Readiness Activities and Career-based Learning Experiences

- K-6: Career Readiness Activities:
  - Crew: The structure of crew allows for relationship building, academic progress monitoring, and character development. Crew allows students to build positive connections with their peers and with their crew leader. Crew leaders strategically plan Crew to address and assess these multiple goals. Outside of school, mentoring, internships, and apprenticeships foster relationships between students and community members. At the elementary level, this often occurs through working with experts in the community through case studies and expeditions.
- 7-8: Career Readiness Activities:
  - Game of Life unit in 8th grade that explores financial literacy, career pathways, and transitioning to high school.
  - Cross-Curricular two days of career-related lessons in English, Social Studies, Math and Science.
- 9-12: Career Readiness Activities: [Scope & Sequence](#)
  - In 9th grade, students create goals, review academic progress, and complete a career cluster finder, researching different job categories that match their personal preferences.
  - In 10th grade, students revise academic and personal goals and complete a career interest profiler, matching interests to specific careers based on educational level.
  - In 11th grade, students complete a college search, examining different postsecondary options based on specific criteria. Students also create a resume that they can utilize for job prospects.
  - In 12th grade, students attend college and postsecondary planning workshops.

### ACP/School Counseling Services

*Share how school counselors support the ACP process, including SEL/Employability Skill Development and ACP Conferences.*

- Counselors deliver many of the career lessons to all students.
- Counselors design SEL lessons that are delivered to classroom teachers during our advisory period.
- Counselors attend the WSCA conference, receiving professional development on academic and career planning.

### Whole School Support/Formal ACP Process

*Describe the formal process for connecting pupils to teachers and other school staff for*

*assistance with the development and implementation of each pupil's academic and career plan, including **how** your district implements these recommended Career Readiness Practices:*

- *Students participate in regular career conversations to discuss their career interests, academic goals, and postsecondary plans with an adult. For instance, all students have an hour-long postsecondary planning conference with their counselors.*
- *Teachers in all subject areas help students in their classes understand how the content they are learning connects with various careers and career readiness skills. For instance, in Financial Literacy, students utilize a program called Money Path, which helps them consider the financial implications of various post-secondary choices.*
- *Teachers regularly connect content to future careers. For instance, in Anatomy, teachers discuss how this course can be utilized for careers in health care.*
- *Advisory has been utilized to provide career exploration opportunities.*

## **INDIVIDUALIZED ACP SUPPORT**

*Describe how your district provides individualized support, appropriate to the pupil's needs, from school district staff to assist with completing and annually updating a student's academic career plan.*

- All 7th and 8th grade students participate in cross-curricular career lessons in English, Social Studies, Math, and Science, which culminate in an SIS Career Day.
- Shorewood Intermediate School participates in the "Game of Life" unit during Social Studies in 8th grade, which focuses on personal finance and career choices.
- The SIS counselor meets with every 8th grader and their caregiver during their transition conference that focuses on identifying interests and skills and matching what they identified with high school opportunities in academics, athletics, extracurriculars and volunteering.
- SHS Counselors are responsible for ensuring that students are making sufficient progress toward credit attainment for graduation and are on track for taking the classes that the student requires for any postsecondary opportunities. There are also school-wide informational offerings for colleges/universities, career areas, and local companies.
- SHS Counselors provide classroom lessons using Naviance as a tool for all 9th, 10th, and 11th graders through their Integrated Wellness class. Specific lessons include individualized goal setting, career assessments, and research, as well as building a resume and preparing for post-secondary planning.
- SHS Counselors meet with every 11th grader and a caregiver regarding post-secondary planning. Various options, procedures, and information are covered with specific student interests in mind.
- During SHS Advisory, staff work with students to set academic goals and stay on path to graduation.

## ACCESS FOR ALL STUDENTS

Each student with an IEP has an IEP case manager who is their point of contact and support for their progress in the educational setting. The IEP case manager, along with other designated IEP team members coordinates the various services that the student requires, which may include services and supports identified through the ACP process. Families of students with IEPs are communicated using a variety of methods - phone, email, letters mailed/sent home with students, formal IEP meetings, and informal one-on-one meetings.

Students with IEPs have, at minimum, annual IEP meetings in which families and school-based team members come together to discuss the student's progress towards their IEP goals and grade level expectations. For students who are 14+, teams are required to develop a Post Secondary Transition Plan (PTP) that outlines the students' post-secondary education/training/living goals and the necessary activities to work towards meeting those goals. As a part of the PTP, the student must engage in vocational assessments, such as the O'Net, with the teacher, which often includes the information obtained through the ACP. For select students, when appropriate, students are also connected with representatives from the Department of Vocational Rehabilitation (DVR) as another resource and support in progressing toward their post-secondary goals. This often includes monthly meetings, job training, academic coaching, and any other support as needed and appropriate. There is also collaboration with employment specialists, job developers, and the development of an Individualized Plan of Employment (IPE). The coordination of transition services for students with IEPs may also include connecting resources for short or long-term care, guardianship, and accessibility resources at post-secondary institutions such as the MATC Accessibility Office.

## ACP SOFTWARE TOOL/CAREER READINESS TECHNOLOGY

Students in grades 9-12 utilize [Naviance](#) accounts. [Money Path](#) is used in the financial literacy course, a course required for graduation and taken junior or senior year.

## CURRENT PROGRESS AND FUTURE GOALS FOR IMPLEMENTATION

- *Shorewood joined the North Shore Youth Apprenticeship Consortium to provide opportunities for students to participate in Youth Apprenticeship with area businesses. We would like to increase participation in this program.*
- *Shorewood has been invited to participate in the Train on Trades Expo focused on skilled trades education for 9-12 grade students at the Baird Center.*
- *The Connected Systems Institute at UWM has invited Shorewood to participate in learning opportunities to expose students to STEAM-related fields. We will provide these opportunities through the Project Lead the Way Program.*
- *The Plumbing Mechanical Sheet Metal Contractors Alliance (PMSMCA) is partnering with Shorewood High School to provide in person access to professionals in the trade on campus during the 2026-27 school year.*
- *Currently, all students meet with Counselors as they transition between buildings at 8th & 11th grade to discuss College and Career Readiness Goals. In the future, we would like to expand this to 6th grade.*

- *Currently, counselors go into academic classrooms to present ACP lessons and talk to students about college and career planning. In the future, we would like to provide professional development to staff so that these discussions occur in all classrooms between students and their teachers and connect staff with Inspire M7 Business Leaders.*
- *Shorewood has recently created courses in Economics and Financial Literacy, which directly relate to goals outlined in this plan. Students will have the opportunity to take both courses for college credit through UWM. During the 2026-27 school year, Shorewood will offer Civics for college credit through UWM.*
- *Students explore careers and enroll in college coursework through Start College Now, Early College Credit Program, and Dual Enrollment opportunities. In the future, we hope to increase the number of post-secondary opportunities for students.*
- *We currently offer a Career Pathway in Information Technology. We will continue to explore and expand Career and Technical Education Pathways for students in the future.*
- *Collect data from staff to understand what opportunities students have to learn about career pathways in classes. Use this data to provide support for staff related to areas of need.*
- *Connect with Milwaukee Businesses through MMAC opportunities.*

**MOST RECENT DATE OF BOARD REVIEW**

*April 14, 2026*



**EXECUTIVE SUMMARY  
FOR THE SHOREWOOD SCHOOL BOARD**

**Topic:** Staff Resignations

**Date:** April 14, 2026

**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:** Resignation

**Background:**

Marissa Mautner, School Counselor at Atwater Elementary School, has submitted a resignation, effective April 24, 2026.



**EXECUTIVE SUMMARY  
FOR THE SHOREWOOD SCHOOL BOARD**

**Topic:** Staff Retirements

**Date:** April 14, 2026

**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:** Retirement

**Background:**

Marita Gruber, Multi-Age Teacher at Lake Bluff Elementary School, has notified the District of her intent to retire at the end of the school year.



**EXECUTIVE SUMMARY  
FOR THE SHOREWOOD SCHOOL BOARD**

**Topic:** Monthly Financial Reports

**Date:** April 10, 2026

**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.

**February 2026 Statements**

February 2026 financial statements reflect activities and financial changes for the first eight months of the 2026-2027 fiscal year (FY26).

- Revenue and Expenses
  - Revenues and expenses in the District’s general operating funds (10/27) are largely in line with historical trends and expectations. The financial dashboard attached provides additional narrative on revenue and expense trends.
  - Revenue from interest income and student fees is projected to exceed expectations, which for budgeting purposes are typically set conservatively given the uncertainty in this revenue stream. Student fee expense increases are offset by increases in expense.
  - Expenses are so far lower than expected for vehicle purchases and equipment. We do anticipate executing the vehicle and equipment purchases approved in this year’s budget later in the year. We will also allocate our vehicle depreciation to a designated fund balance account at the end of the year.
  - Expenses are also trending low for the District’s contribution to employee’s health insurance deductibles. These will also be allocated to a designated fund balance account for health care expenses at the end of the year.
- Balance Sheet

- Changes to the balance sheet are in line with expectations.

Attachments:

- Financial Dashboard 2026-02
- Cash Receipts 2026-02
- Budget Status 2026-02
- Check Register 2026-02
- Balance Sheet 2026-02

### 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



# Shorewood School District

## Monthly Financial Report

Fiscal Year 2026 Revenue and Expenditure Activity Through December March

## FISCAL YEAR 2026 REVENUE AND EXPENDITURE SUMMARY THROUGH MARCH

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

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE

**\$718,147**

HIGHER THAN THE PREVIOUS YEAR

COMPARED TO THE SAME PERIOD, TOTAL EXPENDITURES ARE

**\$10,865**

HIGHER THAN THE PREVIOUS YEAR

COMPARED TO THE SAME PERIOD, THE FUND BALANCE IS

**\$4,464,635**

HIGHER THAN THE PREVIOUS YEAR

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

CURRENT YEAR-TO-DATE REVENUE COLLECTIONS ARE TRENDING

**\$447,969**

HIGHER THAN THE BUDGET

CURRENT YEAR-TO-DATE EXPENDITURES ARE TRENDING

**\$875,601**

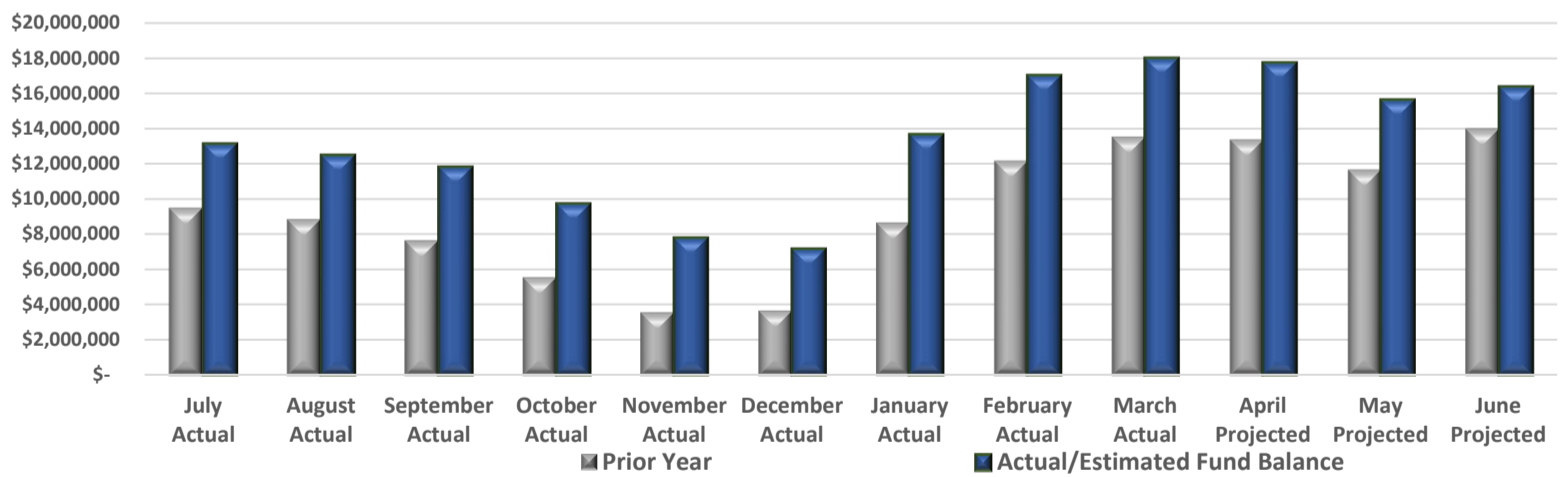
LOWER THAN THE BUDGET

POTENTIAL NET IMPACT WOULD RESULT IN A

**\$1,323,570**

HIGHER FUND BALANCE THAN ORIGINAL ESTIMATES

### 3. FUND BALANCE COMPARISON



JUNE 30 2025 ENDING FUND BALANCE

**\$13,978,530**

ESTIMATED 2026 YEAR END FUND BALANCE

**\$16,360,503**

# FISCAL YEAR 2026 MONTHLY REVENUE SUMMARY - MARCH

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

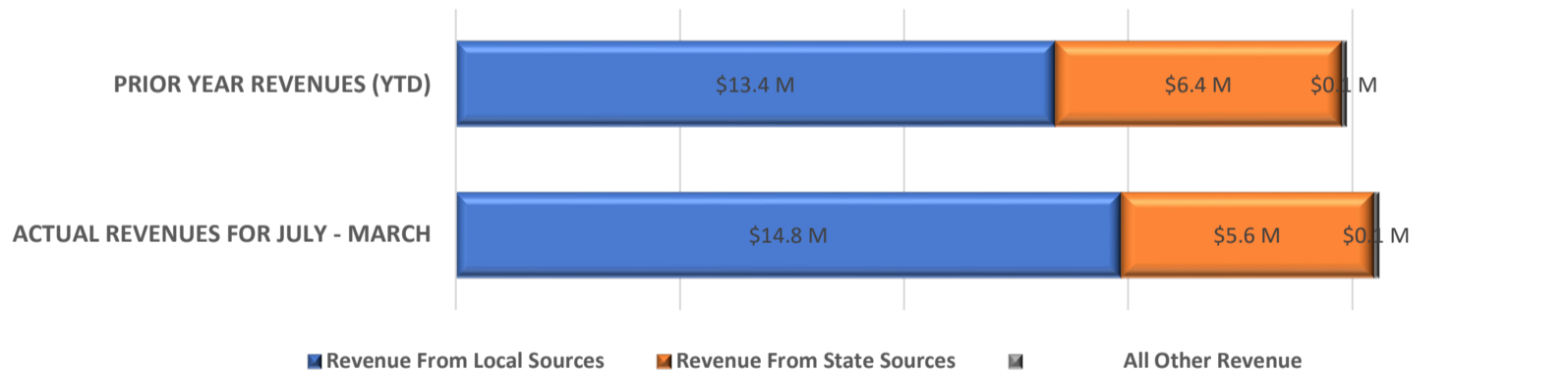


	Current Year MTD Amount	Prior Year MTD Amount	Actual Compared to Last Year
Revenue From Local Sources	119,585	122,536	(2,951)
Revenue From State Sources	2,914,462	3,229,708	(315,246)
All Other Revenue	57,594	61,717	(4,123)
<b>Total Revenue</b>	<b>3,091,641</b>	<b>3,413,961</b>	<b>(322,321)</b>

ACTUAL REVENUE FOR THE MONTH WAS DOWN  
**\$322,321**  
 COMPARED TO LAST YEAR.

Overall total revenue for March is down -9.4% (-\$322,321). The largest change in this March's revenue collected compared to March of FY2025 is lower state aid - general (-\$308,015) and lower other revenue from state sources (-\$7,231).

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



	Current Year YTD For July - March	Prior Year YTD For July - March	Actual Compared to Last Year
Revenue From Local Sources	14,842,544	13,373,096	1,469,448
Revenue From State Sources	5,643,952	6,404,076	(760,124)
All Other Revenue	111,222	102,399	8,823
<b>Total Revenue</b>	<b>20,597,718</b>	<b>19,879,571</b>	<b>718,147</b>

COMPARED TO THE SAME PERIOD, TOTAL REVENUES ARE  
**\$718,147**  
 HIGHER THAN THE PREVIOUS YEAR

Fiscal year-to-date General Fund revenue collected totaled \$20,597,718 through March, which is \$718,147 or 3.6% higher than the amount collected last year. The largest difference in revenue when comparing current year-to-date revenue collected through March to the same period last year is taxes revenue coming in \$1,446,357 higher compared to the previous year, followed by state aid - general coming in -\$800,839 lower.

## FISCAL YEAR 2026 MONTHLY EXPENDITURE SUMMARY - MARCH

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



	Current Year MTD Amount	Prior Year MTD Amount	Actual Compared to Last Year
Salaries and Benefits	1,692,338	1,690,033	▶ <b>2,305</b>
Services, Supplies & Materials	356,867	300,391	▶ <b>56,477</b>
All Other Expenses	57,314	51,099	▶ <b>6,214</b>
<b>Total Expenditures</b>	<b>2,106,519</b>	<b>2,041,523</b>	▶ <b>64,997</b>

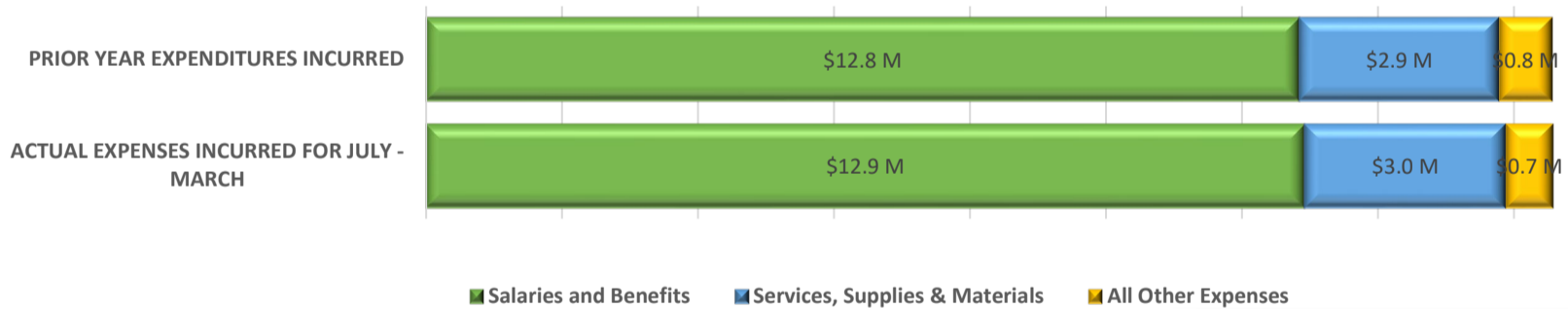
**ACTUAL EXPENSES FOR  
THE MONTH WAS UP**

**\$64,997**

**COMPARED TO LAST YEAR.**

Overall total expenses for March are up 3.2% (\$64,997). The largest change in this March's expenses compared to March of FY2025 is higher utilities (\$33,605), lower supplies (-\$21,100) and higher non-capital equipment (\$17,501).

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



	Actual Expenses For July - March	Prior Year Expenditures Incurred	Actual Compared to Last Year
Salaries and Benefits	12,929,389	12,849,333	▶ <b>80,056</b>
Services, Supplies & Materials	2,953,947	2,937,377	▶ <b>16,570</b>
All Other Expenses	691,276	777,037	▶ <b>(85,761)</b>
<b>Total Expenditures</b>	<b>16,574,611</b>	<b>16,563,746</b>	▶ <b>10,865</b>

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

**\$10,865**

**HIGHER THAN THE PREVIOUS  
YEAR**

Fiscal year-to-date General Fund expenses totaled \$16,574,611 through March, which is \$10,865 or .1% higher than the amount expended last year. The largest difference in expenditures when comparing current year-to-date expenditures through March to the same period last year is that equipment/vehicle - initial purchase costs are -\$206,939 lower compared to the previous year, followed by permanent full time coming in \$136,512 higher and property services coming in -\$91,064 lower.

# PROJECTED FISCAL YEAR 2026 REVENUE AND EXPENDITURE SUMMARY

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

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

**\$447,969**

**HIGHER THAN THE BUDGET**

	Budgeted Annual Revenues	Actual/Estimated Calculated Annual Amount	Variance Favorable/ (Unfavorable)
Revenue From Local Sources	20,448,108	20,866,357	418,250
Revenue From State Sources	8,248,362	8,239,431	(8,930)
All Other Revenue	2,456,237	2,494,887	38,650
<b>Total Revenue</b>	<b>31,152,706</b>	<b>31,600,676</b>	<b>447,969</b>

The top two categories (earnings on investments and other revenue from local sources), represents 83.2% of the variance between current revenue estimates and the budget.

<u>Top Budget vs. Actual/Estimated Amounts</u>	
Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Budget
EARNINGS ON INVESTMENTS	▶ 211,489
OTHER REVENUE FROM LOCAL SOURCES	▶ 161,156
OTHER REVENUE FROM STATE SOURCES	▶ (73,647)
STATE SPECIAL PROJECT GRANTS	▶ 47,194
All Other Revenue Categories	▶ 101,777
<b>Total Revenue</b>	<b>▶ 447,970</b>

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

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

**\$875,601**

**LOWER THAN THE BUDGET**

	Budgeted Annual Expenses	Actual/Estimated Calculated Annual Amount	Budget compared to Actual/Estimated
Salaries and Benefits	20,813,854	20,402,461	▶ (411,393)
Services, Supplies & Materials	4,914,422	4,829,354	▶ (85,068)
All Other Expenses	4,366,027	3,986,887	▶ (379,140)
<b>Total Expenditures</b>	<b>30,094,303</b>	<b>29,218,703</b>	<b>▶ (875,601)</b>

The top two categories (health insurance and equipment/vehicle - initial purchase), represents 33.2% of the variance between current expense estimates and the budget.

<u>Top Budget vs. Actual/Estimated Amounts</u>	
Variance Based on Actual/Estimated Annual Amount	Expected Over/(Under) Budget
HEALTH INSURANCE	▶ (159,881)
EQUIPMENT/VEHICLE - INITIAL PURCHASE	▶ (130,579)
EQUIPMENT/VEHICLE-REPLACEMENT	▶ (122,255)
PAYMENT TO NON-GOVERNMENTAL AGENCIES AND INDI	▶ (93,240)
All Other Expense Categories	▶ (369,647)
<b>Total Expenses</b>	<b>▶ (875,601)</b>



**Shorewood**  
SCHOOL DISTRICT

**Operational Expectations Monitoring Document**  
**OE-10 Facilities**

**Certification of the Superintendent:** *With respect to Operational Expectation 10 (Facilities), taken as a whole, the superintendent certifies that the proceeding information is accurate and complete, and is:*

- In Compliance**
- In Compliance with Noted Exceptions**
- Not in Compliance**

**Signed:** Laurie Burgos, **Superintendent**                      **Date:** April 14, 2026

**Executive Summary**

Operational Expectation 10 (Facilities) has been monitored and reviewed to ensure that the District’s management of facilities is in compliance with state law, Board expectations and District policy. These include expectations around custodial standards, ongoing and emergent maintenance needs, campus and building safety and security, monitoring of building use across the District, management of capital equipment and other assets, and long-term facilities planning and investment.

Over the past year, the District’s facilities operations remained stable, building on the organizational improvements established in prior years and continuing to focus on preventive maintenance and our capital improvement cycle. Several significant projects were completed, including roofing upgrades, a new district-wide access control system, and multiple essential repairs. The most notable development of the year was the transition in department leadership. After a period of careful recruitment, the District selected a new Director of Buildings and Grounds who brings 22 years of experience as a District employee, having risen through the ranks of the department. She assumed the role at the close of the reporting year, and the Board can be confident that this transition represents both continuity and a strong foundation for the department's future.

**Summary of Compliance**

**10.1** The Superintendent will develop and execute a plan that establishes priorities for construction, renovation and maintenance projects that:

- a. Assigns the highest priority to the correction of unsafe conditions;
- b. Honors the historical significance and aesthetic value placed by the community in the District’s facilities;
- c. Includes maintenance costs as necessary to enable facilities to reach their intended life cycles;
- d. Plans for and schedules preventive maintenance;
- e. Plans for and schedules system replacement when new facilities open, facilities are renovated or systems replaced;
- f. Discloses assumptions on which the plan is based, including growth patterns and the financial and human impact individual projects will have on other parts of the District.

**Compliant**

**10.2** The Superintendent will project life-cycle costs as capital decisions are made. **Compliant**

**10.3** The Superintendent will assure that facilities are safe, clean and properly maintained. **Compliant with Exceptions**

**10.4** The Superintendent will develop and consistently administer facilities use guidelines delineating:

- a. Permitted uses;
- b. The applicable fee structure;
- c. Clear user expectations, including behavior, cleanup, security, insurance and damage repair;
- d. Consequences and enforcement procedures for public users who fail to follow the established rules.

**Compliant**

**10.5** The Superintendent may not build, name, or renovate buildings. **Compliant**

**10.6** The Superintendent may not recommend land acquisition without first determining growth patterns, comparative costs, construction and transportation factors and any extraordinary contingency costs due to potential natural and man-made risks. **Compliant**

**10.7** The Superintendent may not authorize construction schedules and change orders that significantly increase the cost or reduce quality. **Compliant**

**Areas of Focus for Continuous Improvement**

In order to ensure ongoing compliance, the District will:

- Continue to leverage systems to track maintenance and inspection completion.
- Annually update plans for needed equipment replacement and critical building system maintenance.

Planning for staff changes and training is also a priority, as long-time staff responsible for key maintenance operations near retirement.

**Disposition of the Board: *With respect to Operational Expectation 10 (Facilities), the Board:***

\_\_\_\_\_ **Accepts the report as fully compliant**

\_\_\_\_\_ **Accepts the report as compliant with noted exceptions**

\_\_\_\_\_ **Finds the report to be noncompliant**

**Summary statement/motion of the Board:**

**Signed:** \_\_\_\_\_, **Board President**                      **Date:** \_\_\_\_\_

The Superintendent shall assure that physical facilities support the accomplishment of the Board's **Results** policy.

#### Superintendent Interpretation

- **Physical facilities** shall mean all buildings, grounds and infrastructure (excluding technology) throughout the District.
- **Support the accomplishment** shall mean provide the opportunity to succeed by minimizing lost academic time and provide a physically safe and clean learning environment while providing space adequate for authentic learning opportunities.
- The Board's **Results** policy is defined in R-2, R-3, and R-4.

<p><b>OE - 10.1 The Superintendent will develop and execute a plan that establishes priorities for construction, renovation and maintenance projects that:</b></p> <ul style="list-style-type: none"> <li>a. <b>Assigns the highest priority to the correction of unsafe conditions;</b></li> <li>b. <b>Honors the historical significance and aesthetic value placed by the community in the District’s facilities;</b></li> <li>c. <b>Includes maintenance costs as necessary to enable facilities to reach their intended life cycles;</b></li> <li>d. <b>Plans for and schedules preventive maintenance;</b></li> <li>e. <b>Plans for and schedules system replacement when new facilities open, facilities are renovated or systems replaced;</b></li> <li>f. <b>Discloses assumptions on which the plan is based, including growth patterns and the financial and human impact individual projects will have on other parts of the District.</b></li> </ul>	<p style="text-align: center;"><u><b>Superintendent</b></u></p> <p style="text-align: center;"><b>Compliant</b></p> <p style="text-align: center;">Compliant with Exceptions</p> <p style="text-align: center;">Not Compliant</p>	<p style="text-align: center;"><u><b>Board</b></u></p> <p style="text-align: center;">Compliant</p> <p style="text-align: center;">Compliant with Exceptions</p> <p style="text-align: center;">Not Compliant</p>
---	---	---

Superintendent Interpretation:

- **Plan** shall mean a Facility Master Plan, coordinated with an annual capital maintenance budget and the District computerized maintenance management system (CMMS).
- **Projects** shall mean major work identified in the capital maintenance budget, funded by bond issues or borrowing specific to capital maintenance, or facilities replacement/renovation.
- **Correction** shall mean bringing a condition into compliance with the applicable code or generally accepted industry standard for safety.
- **Unsafe condition** shall mean a condition that does not meet an applicable code or generally accepted industry standard or a condition that can reasonably be expected to cause physical harm.
- **Intended life cycle** shall mean the expected time that a system will operate based on manufacturer’s data until renovation or replacement is required.
- **New facilities open** shall mean the date of receipt of the Certificate of Occupancy.
- **Facilities are renovated** shall mean the date of receipt of the Certificate of Occupancy.
- **Systems replaced** shall mean the date of Certificate of Occupancy or closing of the applicable permit.
- **Growth patterns** shall mean trends in student population size.
- **The financial and human impact individual projects will have on other parts of the District** shall mean taking into consideration the budget implications, effects resulting from human activity, and other costs to other departments of the District due to the scheduling and completion of projects

<p><b>Board Indicator 1:</b> The District Facility Master and Capital Maintenance Plan, including a 5 year prioritized capital maintenance plan, and long range facilities plans which addresses functional support of district educational initiatives and architectural recognition of historic and aesthetic qualities, is presented to the Board annually.</p>	<p><u>Superintendent</u></p> <p>Compliant</p> <p>Not Compliant</p>	<p><u>Board</u></p> <p>Compliant</p> <p>Not Compliant</p>
<p>Evidence: The District presented a 10-year plan to the board on April 8th, 2025. This plan was approved by the Board of School Directors along with a financial plan to ensure that resources are aligned with anticipated future needs. Items prioritized for the 25-26 school year were also presented to the board and approved as part of the budget process. The approved 10-year capital maintenance plan is attached.</p>		

<p><b>Board Indicator 2:</b> The District reports annually to the Board as to the completion of items from the previous year's facilities and maintenance plan</p>	<p><u>Superintendent</u></p> <p>Compliant</p> <p>Not Compliant</p>	<p><u>Board</u></p> <p>Compliant</p> <p>Not Compliant</p>
<p>Evidence: At the April 8th, 2025 school board meeting, the District presented on the status of 2024-2025 facility projects. The presentation included an overview of the projects, status of their completion, and a projected year-end budget to actual comparison.</p>		

Board Comments:

OE- 10.2 The Superintendent will project life-cycle costs as capital decisions are made.	<u>Superintendent</u>	<u>Board</u>
	Compliant	Compliant
	Compliant with Exceptions	Compliant with Exceptions
	Not Compliant	Not Compliant

Superintendent Interpretation:

- **Project** shall mean calculate using cost analysis methodology.
- **Life cycle costs** shall mean the total acquisition and operational costs of a system, piece of equipment, or facility based on the manufacturer’s design life expectancy.
- **Capital decisions** shall mean projects and expenditures with the following characteristics: 1) System or component has a life cycle greater than 15 years, 2) Comparison of systems may generate a difference in life-cycle costs greater than \$100,000, and 3) Project costs are greater than \$100,000.

Board Indicator 1: 80% or more of equipment identified for replacement on an annual age and obsolescence plan is replaced each year.	<u>Superintendent</u>	<u>Board</u>
	Compliant	Compliant
	Not Compliant	Not Compliant
Evidence: The District replaced a dump truck and our food service delivery van in 24-25, both of which had reached the end of their useful lives. No other equipment was identified for replacement in 2023-2024.		

Board Indicator 2: Life-cycle/cost analysis is used to determine capital decisions for facility improvements.	<u>Superintendent</u>	<u>Board</u>
	Compliant	Compliant
	Not Compliant	Not Compliant
Evidence: The Building and Grounds Manager and the Director of Business Services have a process to consider life-cycle/cost analysis in decisions for facility improvements. The following factors are considered with all capital purchases: <ul style="list-style-type: none"> <li>- Current life expectancy</li> <li>- Extension of life expectancy with improvement</li> <li>- Cost of improvement</li> <li>- Cost of replacement</li> <li>- Life expectancy of replacement</li> </ul>		

Board Comments:

OE- 10.3 The Superintendent will assure that facilities are safe, clean and properly maintained.	<u>Superintendent</u>	<u>Board</u>
	Compliant	Compliant
	Compliant with Exceptions	Compliant with Exceptions
	Not Compliant	Not Compliant

Superintendent Interpretation:

- **Safe** shall mean free from physical hazards or dangers to students, staff, and stakeholders.
- **Clean** shall mean relatively free of trash (except in approved receptacles) and dirt, and conforming to applicable health department standards.
- **Properly maintained** shall mean ensuring that the facilities are code compliant, are able to pass required inspections, and are reasonably preserved from failure or decline.

<b>Board Indicator 1:</b> The District passes all required annual inspections and construction inspections in accordance with applicable federal, state and local codes.	<u>Superintendent</u>	<u>Board</u>
	Compliant	Compliant
	Not Compliant	Not Compliant

Evidence: The District annually completes inspections of fire safety, boilers, pools, elevators, and certain sporting equipment. The District passed all of these inspections in 24-25.

<b>Board Indicator 2:</b> The District completes 50% of scheduled maintenance in the CMMS within 7 days, and 90% of scheduled maintenance in the CMMS within 60 days.	<u>Superintendent</u>	<u>Board</u>
	Compliant	Compliant
	Not Compliant	Not Compliant

Evidence: 94.6% of scheduled maintenance was completed within 7 days. 94.9% was completed within 60 days.

<b>Board Indicator 3:</b> 95% of critical building systems receive preventative maintenance at prescribed levels.	<u>Superintendent</u>	<u>Board</u>
	Compliant	Compliant
	Not Compliant	Not Compliant

Evidence: 98% of scheduled preventative maintenance items were completed.

<b>Board Indicator 4:</b> Safety inspections are conducted annually in every District facility. 100% of recommendations from safety inspections are reviewed and prioritized for action based on safety, security and funding, and included on the 5 year capital maintenance plan.	<u>Superintendent</u>	<u>Board</u>
	Compliant	Compliant
	Not Compliant	Not Compliant

<p>Evidence: The District completed all required Federal, State and Local code inspections. Replacement of fire doors in the performing arts building was recommended and is currently scheduled for the summer of 2026. Miscellaneous recommendations related to storage were also addressed.</p>		

<p>Board Comments:</p>
------------------------

<p><b>OE- 10.4 The Superintendent will develop and consistently administer facilities use guidelines delineating:</b></p> <ul style="list-style-type: none"> <li>a. Permitted uses;</li> <li>b. The applicable fee structure;</li> <li>c. Clear user expectations, including behavior, cleanup, security, insurance and damage repair;</li> <li>d. Consequences and enforcement procedures for public users who fail to follow the established rules.</li> </ul>	<p><u>Superintendent</u></p> <p><b>Compliant</b></p> <p>Compliant with Exceptions</p> <p>Not Compliant</p>	<p><u>Board</u></p> <p>Compliant</p> <p>Compliant with Exceptions</p> <p>Not Compliant</p>
--	--	--

Superintendent Interpretation:

- **Develop and consistently administer** shall mean write, adopt, and enforce.
- **Facilities use guidelines** shall mean a District policy governing the usage of any field, building, or portion of a building.
- **Applicable fee structure** shall mean the District approved charge for use of facilities.
- **Clear user expectations** shall mean written rules and requirements.
- **Cleanup** shall mean removing trash and restoring the facility to the condition prior to renting.
- **Security** shall mean safety measures to protect the facility and the materials and property within the facility.
- **Insurance** shall mean property insurance and general liability insurance.
- **Damage repair** shall mean restoration of any harm or loss to the building or restoration of any harm to materials or property within the facility.

<p><b>Board Indicator 1:</b> The District maintains community facility use policy.</p>	<p><u>Superintendent</u></p> <p><b>Compliant</b></p> <p>Not Compliant</p>	<p><u>Board</u></p> <p>Compliant</p> <p>Not Compliant</p>
--	---	---

<p>Evidence:  <a href="#">District Policy 7510</a></p>
--

<p><b>Board Indicator 2:</b> The District Recreation Department reports annually that all community usage of District facilities for the previous school year were in accordance with the policy guidelines, specifically:</p> <ul style="list-style-type: none"> <li>• 100% of community groups that used District facilities paid the appropriate fee for usage.</li> <li>• 100% of District facilities were returned to pre-rental condition upon conclusion of every event.</li> <li>• 100% of District facilities used by community groups were monitored by the District staff and 100% events were conducted safely and appropriately in accordance with District policy.</li> </ul>	<p><u>Superintendent</u></p> <p><b>Compliant</b></p> <p>Not Compliant</p>	<p><u>Board</u></p> <p>Compliant</p> <p>Not Compliant</p>
<p>Evidence: There were no reported incidents of nonpayment, damage caused by facilities rental, or unsafe use of District facilities in the 2024-2025 school year.</p>		

Board Comments:

OE- 10.5 The Superintendent may not build, name, or renovate buildings.	<u>Superintendent</u>	<u>Board</u>
	Compliant	Compliant
	Compliant with Exceptions	Compliant with Exceptions
	Not Compliant	Not Compliant

Superintendent Interpretation:

- **Build** shall mean the initial construction of a facility or addition to an existing facility.
- **Renovate** shall mean the restoration of a facility, a portion of a facility, or system within a facility at a cost exceeding \$25,000.

Board Indicator 1: All construction and renovation projects greater than \$25,000 receive prior approval from the BOE.	<u>Superintendent</u>	<u>Board</u>
	Compliant	Compliant
	Not Compliant	Not Compliant
Evidence: All completed projects with a cost greater than \$25,000 were included in the board-approved capital maintenance plan and budget.		

Board Comments:

<b>OE- 10.6 The Superintendent may not recommend land acquisition without first determining growth patterns, comparative costs, construction and transportation factors and any extraordinary contingency costs due to potential natural and man-made risks.</b>	<u>Superintendent</u>	<u>Board</u>
	<b>Compliant</b>	Compliant
	Compliant with Exceptions	Compliant with Exceptions
	Not Compliant	Not Compliant

Superintendent Interpretation:

- **Land acquisition** shall mean obtaining property through purchase or developer dedication.
- **Growth patterns** shall mean student enrollment increase (or decline) trend data.
- **Comparative costs** shall mean a total development cost analysis of potential sites.
- **Construction and transportation factors** shall mean potential issues regarding site selection pertaining to ability to build and to safely transport students.
- **Extraordinary contingency costs** shall mean unplanned and non-budgeted changes.
- **Potential natural and man-made risks** shall mean unforeseen issues that are naturally present on the site or that were previously introduced to the site by a previous owner.

<b>Board Indicator 1:</b> The Board is briefed through executive summaries on all recommended land acquisition projects, to include growth patterns, comparative costs, construction and transportation factors and any extraordinary contingency costs due to potential natural and man-made risks prior to the District entering into any agreement for the purchase or dedication of land.	<u>Superintendent</u>	<u>Board</u>
	<b>Compliant</b>	Compliant
	Not Compliant	Not Compliant

Evidence: There were no land acquisitions during Fiscal Year 2024.

Board Comments:

OE- 10.7 The Superintendent may not authorize construction schedules and change orders that significantly increase the cost or reduce quality.	<u>Superintendent</u>	<u>Board</u>
	<b>Compliant</b>	Compliant
	Compliant with Exceptions	Compliant with Exceptions
	Not Compliant	Not Compliant

Superintendent Interpretation:

- **Change orders** shall mean a change in the scope of a project that produces a corresponding change in the cost, schedule, or quality of the project.
- **Significantly increase the cost** shall mean a change greater than 15% or more than \$100,000 above the original contract amount (whichever is smaller).
- **Reduce quality** shall mean changing approved design specifications to a lower standard or accepting work that does not meet the approved design specifications.

<b>Board Indicator 1:</b> All contracts and projects are administered so that construction change orders are rarely needed and, if so, do not increase costs by 15% or more than \$100,000 above the original contract amount (whichever is smaller), or reduce the quality of the intended project.	<u>Superintendent</u>	<u>Board</u>
	<b>Compliant</b>	Compliant
	Not Compliant	Not Compliant

Evidence: There were no construction change orders that exceeded 15% of the approved budget or \$100,000.

<b>Board Indicator 2:</b> The BOE is briefed on any schedule changes or change orders that significantly increase the cost or reduce quality prior to approval of the schedule change or change order.	<u>Superintendent</u>	<u>Board</u>
	<b>Compliant</b>	Compliant
	Not Compliant	Not Compliant

Evidence: There were no schedule or other changes to the approved projects that increased cost beyond the 15% threshold or reduced quality.

Board Comments:



## EXECUTIVE SUMMARY FOR THE SHOREWOOD SCHOOL BOARD

**Topic:** Capital and Vehicle Improvement Plan for 2026-2027 and 10-Year Projection  
**Date:** April 14th, 2026  
**Prepared by:** Heather Heaviland and Samantha Bowers

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

**Purpose:** To review projects completed in 2025-2026 and outline the District's 2026-2027 capital maintenance and updated 10-year plans, including anticipated vehicle replacements.

### **Background:**

The Shorewood School District comprises over 500,000 square feet of historic properties situated on over 38 acres of land. Our buildings sit prominently in the Village and are utilized broadly by community members of all ages and demographics for not only educational purposes, but also a wide array of recreational activities. Maintenance and upkeep of these properties is therefore essential to providing not only our students, but the entirety of the Village, with a positive experience.

In 2022, the District completed \$65 million in renovations that included safety, functional, and infrastructure improvements. Our buildings are now in better condition than they have been for many years and visually showcase the District's longstanding commitment to quality. Given the number, size, and age of our properties, however, ongoing investment is needed to maintain our infrastructure and repair and replace systems, equipment and finishes as they reach the end of their useful lives. Following completion of the capital referendum projects, the District embarked on a long-term maintenance and improvement plan that anticipates the ongoing

need to invest in our physical infrastructure. Each year, the District updates our 10-year project and financial plan and seeks board approval for both the updated plan and projects anticipated in the coming fiscal year.

**25-26 Project Completion:**

By the end of the current fiscal year, the District will have completed the following capital projects:

- Replacement of portions of the Atwater Roof (summer 2026)
- Replacement of the VHE pool roof (Summer 2026)
- Replacement of the Performing Arts Building roof (Summer 2025)
- Replacement of the SIS elevator
- Replacement of the SIS air handling unit
- Stormwater management at Lake Bluff cafeteria
- Replacement of exterior concrete in multiple areas
- Selective carpet replacement
- Installation of new switches for the District’s wireless access

Costs for tuckpointing, stormwater management, and the air handler came in below budget, while the VHE pool roof came in over budget due to the inability of the roofing project to be completed without repairs to the building skylights.

**Updated Long-Term Capital Improvement Plan and 25-26 Proposed Projects:**

The District updated the long-term capital improvement plan in order to reflect current knowledge of District needs. The plan includes both *quality maintenance expenses* and *essential infrastructure expenses*.

*Quality Maintenance Expenses:* Expenses incurred to replace or update equipment and other building components that, if not completed, would reduce the quality and functionality of our buildings and grounds, but would not render them completely unusable. This includes periodic replacement of items such as phone systems, wireless access and other technology infrastructure, finishes (flooring, paint, ceilings, etc), athletic fields, casework, and miscellaneous other improvements.

*Essential Infrastructure Expenses:* Expenses incurred to maintain infrastructure that, if not completed, would comprise the integrity of our buildings and their ability to perform basic functions. This includes roof maintenance, heating and cooling, plumbing and electrical systems.

For next year, the District proposes to complete the following projects:

- Essential Infrastructure:
  - Replacement of portions of the Lake Bluff Elementary Roof
  - Replacement of the VHE pool boiler
  - Window repairs (select windows at SHS\_
  - Tuckpointing (select areas throughout the District)
  - Concrete repairs (select areas throughout the District)
- Quality Maintenance:
  - Resurfacing of the SHS tennis courts
  - Re-stripping of the SHS track
  - Lighting improvements at the VHE pool
  - Camera server replacement and licensing renewal
  - UPS (battery back up for the main server) replacement
  - Athletic field maintenance

The District is asking for approval to include these expenses in the 2026-2027 budget. The anticipated total cost is \$1,576,820.

The long-term capital improvement plan is attached and reflects the District’s best estimate of anticipated future needs based on currently available information and known needs.

It should be noted that capital budget projections could be affected by tariffs, inflation, and increasing competition for skilled professionals in certain trades. Should the District see significant increases, we will:

1. Consider delaying the project, if possible;
2. Delay lower-priority/lower-impact improvements and reallocate funds; or,
3. Request additional allocation from the Board.

**Capital Funding Strategies:**

In the spring of 2023, the District proposed a long-term capital improvement plan and financial strategy that leverages multiple funding sources to maintain our properties over time. The Board approved this plan and the District established a new long-term capital improvement fund (Fund 46) to augment our existing capital expansion fund (fund 41). Fund 46 provides a means for the District to set aside funds at the end of each year for future improvements. The District intends to leverage this fund primarily for *quality maintenance expenses*.

Fund 46 funds can be accessed beginning in the 2028-2029 school year. Until then, the District will rely on other funds for quality maintenance expenses that cannot be delayed. Fund 41 was established as part of the 2018 capital referendum and provides funding primarily for *essential infrastructure*.

The tables below show anticipated expenses by fund and year (Table A), contributions by fund and year (Table B), and projected ending balances by fund and year (Table C). Fund 46 shows a negative balance beginning in FY29 and growing significantly in FY32. We will be working to close this gap by allocating available surplus funds at the end of each fiscal year. If necessary, we will off-set expenses by delays in the replacement of turf field and training center upgrades, shifting of expenses to Fund 41, and/or additional contributions. Fund 80 does not receive contributions, but maintains a balance in the aggregate Fund 80 account that is leveraged for improvements to community facilities.

Table A: Expenses by Fund and Year										
	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
F41	\$ 1,341,820	\$ 1,224,188	\$ 1,034,528	\$ 1,275,571	\$ 630,623	\$ 1,250,598	\$ 517,433	\$ 545,304	\$ 573,320	\$ 601,485
F46	\$ -	\$ -	\$ 865,000	\$ 510,000	\$ 947,500	\$ 2,300,000	\$ 720,000	\$ 655,000	\$ 660,000	\$ 660,000
F80	\$ 235,000	\$ 60,000	\$ 100,000	\$ 25,000	\$ 35,000	\$ 365,000	\$ 15,000	\$ 15,000	\$ 15,000	\$ 15,000

Table B: Contribution Planned by Year										
	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
F41	\$ 1,375,000	\$ 975,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000
F46	\$ 775,000	\$ 550,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
F80	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000

Table C: Projected Ending Balance by Year										
	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
F41	\$ 2,236,624	\$ 1,987,436	\$ 1,652,908	\$ 1,077,337	\$ 1,146,714	\$ 596,116	\$ 778,684	\$ 933,379	\$ 1,060,060	\$ 1,158,574
F46	\$ 2,834,835	\$ 550,000	\$ (365,000)	\$ (10,000)	\$ (447,500)	\$ (1,800,000)	\$ (220,000)	\$ (155,000)	\$ (160,000)	\$ (160,000)
F80	\$ 817,841	\$ 857,841	\$ 857,841	\$ 932,841	\$ 997,841	\$ 732,841	\$ 817,841	\$ 902,841	\$ 987,841	\$ 1,072,841

### Vehicle and Fleet Management:

The District currently owns eleven vehicles. Five of these are used for student transportation, and the remainder for food service and maintenance. Below are the vehicles the District currently owns:

Year	Make	Model	Primary Use
2006	Saturn	Vue	Maintenance
2007	Ford	Econoline	Food/Mail/other Delivery
2007	Honda	Mini-Van Odyssey	Special Ed
2008	Dodge	Ram 2500	Grounds Maintenance
2014	Dodge	Ram 2500	Maintenance/Plow
2015	Chevrolet	Van-Express 2500	Student Passenger Van 2
2015	Chevrolet	Van-Express 2500	Student Passenger Van 1
2024	Ford	Transit Connect	Students/Athletics Van 3
2024	Ford	Transit Connect	Students/Athletics Van 4
2024	Chevrolet	3500 Dump	Maintenance/Plow
2021	Freightliner	Box Truck	Food/Mail/other Delivery

Excluding the Saturn Vue, which will be retired and not replaced at the next needed maintenance), 60% of the District's vehicles are over ten years old. While this is an improvement over prior years, we continue to work to maintain a reliable and safe fleet that meets our core needs. This summer, we will replace the 2007 Honda Odyssey with a new van that is fully wheelchair accessible in order to better meet the needs of our students (in the 25-26 budget).

The District's long-term goal is to maintain a fleet with staggered ages and to set aside funds annually for ongoing replacement of the oldest/most critical vehicles. Based on the current ages and condition of the District vehicles, we propose to replace the two Chevy Van Expresses in the 2026-2027 school year. These vehicles are heavily used for student transportation and, while mileage is low, are now 11 years old. We will also need to replace the 2008 Dodge Ram in the near future, but are reviewing options and needs prior to requesting funds for this replacement from the board.

To fund the replacement of the two Chevy Express vans next year, as well as to set aside funds for vehicle depreciation/future replacement, the District proposes to set aside \$202,400 in fiscal year 2027.

**Attachment(s):**

SSD Long Term Capital Improvement Plan, Updated 4/16/26

## Shorewood School District Long-Term Capital Improvement Plan

4/14/2026

### Description of Capital Maintenance Items

Athletic Fields and Facilities	Repair/replacement, maintenance, and improvements to athletic fields and athletic facilities
Building Envelope (Roof, Windows, Masonry)	Repair/replacement, maintenance, and improvements to all aspects of the building envelope, including roofs, windows, and masonry
Building Systems (excl HVAC)	Repair/replacement, maintenance, and improvements to electrical, plumbing, and systems (including elevator, security, etc)
Community Facilities Repairs and Upgrades	Repair/replacement, maintenance, and improvements to recreational facilities including the VHE pool and fitness center
Exterior Hardscape, Paving, and Grounds Care	Repair/replacement, maintenance, and improvements to exterior hard and softscaping, including but not limited to concrete, pavement, green spaces.
Exterior Signage and Metalwork	Repair/replacement, maintenance, and improvements to property signage, railings and other metalwork, and other infrastructure that is installed on District property
Furniture	Replacement of classroom and other school furniture
HVAC Repairs and Replacement	Repair/replacement, maintenance, and improvements to heating, cooling, and ventilation systems
Interior Carpentry and Functional Updates	Repair/replacement and updates to interior carpentry including but not limited to door replacement, cabinetry and countertops, fixtures, and improvements that increase the functionality of school spaces
Interior Finishes and Cosmetic Updates	Updates to interior finishes, including walls, ceilings, and flooring
Technology Infrastructure	Replacement of technology infrastructure (including but not limited to wireless access system, servers, and related equipment) and upgrades to the system

### Projected Expenditures FY27-FY36

Item	FY27	FY28	FY29	FY30	FY31	FY32	FY33	FY34	FY35	FY36
Athletic Fields and Facilities	92,000	30,000	355,000	25,000	297,500	1,615,000	15,000	15,000	20,000	20,000
Building Envelope (Roof, Windows, Masonry)	1,079,820	494,188	452,278	340,958	143,530	393,400	325,000	350,000	375,000	400,000
Building Systems and Infrastructure		45,000	47,250	274,613	202,093	204,698	57,433	60,304	63,320	66,485
Community Facilities Repairs and Upgrades	220,000	45,000	85,000	10,000	10,000	10,000	10,000	10,000	10,000	10,000
Exterior Hardscape, Paving, and Grounds Care	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Exterior Signage and Metalwork			25,000			15,000	15,000	15,000	15,000	15,000
Furniture					125,000	125,000	125,000	125,000	125,000	125,000
HVAC Repairs and Replacement		585,000	450,000	525,000	150,000	867,500	40,000			
Interior Carpentry and Functional Updates			150,000	150,000	150,000	150,000	170,000	170,000	170,000	170,000
Interior Finishes and Cosmetic Updates	50,000	50,000	300,000	350,000	400,000	400,000	400,000	335,000	335,000	335,000
Technology Infrastructure	100,000	-	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
<b>TOTAL:</b>	<b>1,576,820</b>	<b>1,284,188</b>	<b>1,999,528</b>	<b>1,810,571</b>	<b>1,613,123</b>	<b>3,915,598</b>	<b>1,292,433</b>	<b>1,215,304</b>	<b>1,248,320</b>	<b>1,276,485</b>



**Topic:** Updated Board Bylaws

**Date:** April 10, 2025

**Prepared by:** Nathan Hammons, Board President and Policy Committee Member

**Recommended action:**

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

**Purpose:** To present updated Bylaws for Board review and consideration.

**Background:** Most of the Board's Bylaws have not been reviewed or updated since 2016, despite substantial revisions to the NEOLA model templates on which they are based. The Administration provided the Policy Committee (comprised of Board Members Eckman and Hammons) with updated bylaws templates, which offer options from which boards of education may select to suit their district. The Policy Committee met twice to review the templates and select the bylaws and options within them best suited to the Shorewood School District.

**Recommendation:** Discuss the updated Board Bylaws, with a vote on adoption at the next Board meeting.



SCHOOL DISTRICT OF SHOREWOOD  
Board Meeting Minutes  
March 10, 2026

Board Member Participation: Nathan Hammons, President  
Ellen Eckman, Vice President & Governance Officer  
Mary Theisen, Treasurer  
Aaron Lippman, Member & Governance Officer

District Administrator Participation: Laurie Burgos, Superintendent  
Johanna French, Principal, Shorewood Intermediate School  
Heather Heaviland, Director of Business Services

I. 6:00 pm CALL TO ORDER

A. Motion to Adopt the Agenda

MOVED by Ellen Eckman and SECONDED by Mary Theisen AYE: 4 NAY: 0

B. Overarching Result for Shorewood School District

C. Awards & Recognition

II. 6:02 pm STUDENT ACHIEVEMENT PRESENTATION

Lake Bluff Elementary School Ambassadors

III. 6:11 pm PUBLIC COMMENT #1 - no comments

IV. 6:12 pm SUPERINTENDENT'S REPORT

V. 6:21 pm SUPERINTENDENT'S CONSENT AGENDA

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

MOVED by Aaron Lippman and SECONDED by Ellen Eckman AYE: 4 NAY: 0

VI. 6:22 pm STUDENT BOARD REPRESENTATIVE REPORT - no report

VII. 6:23 pm BOARD BUSINESS AND POSSIBLE BOARD ACTION

A. Presentation of Preliminary 2026-2027 Budget Assumptions

VIII. 7:09 pm BOARD CONSENT AGENDA

A. Approval of Board Meeting Minutes

February 24, 2026 Regular Board Meeting

B. Approval of of SHS Student Trip to the Northwestern University Model United Nations Conference (April 9-12, 2026)

MOVED by Ellen Eckman and SECONDED by Mary Theisen AYE: 4 NAY: 0

IX. 7:10 pm PUBLIC COMMENT #2 - no comments

IX. 7:11 pm BOARD MEMBER REPORTS

March 8, 2026 Shorewood Women's Club/League of Women Voters Board Candidate Forum

X. 7:12 pm REVIEW OF TO DO AND FUTURE AGENDA ITEMS

OE 10 (Facilities) Operational Expectations Monitoring Document; Open Enrollment Student Data; Bi-Board Meeting, Board Self-Evaluation; New Meeting Debrief Questions

XI. 7:23 pm RECESS AND DEBRIEF



## EXECUTIVE SUMMARY FOR THE SHOREWOOD SCHOOL BOARD

**Topic:** Multi-Year Contract with Spectrum Business  
**Date:** April 14, 2026  
**Prepared by:** Heather Heaviland

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

**Purpose:** To approve a 60 month contract with Spectrum Business.

**Background:** The District has elected to use Spectrum Business to provide internet service for Lake Bluff Elementary. We do not expect the need for internet service to go away in the foreseeable future and therefore are seeking the most cost effective option to deliver service to Lake Bluff. The District is requesting approval to enter into a 60 month agreement, which provides for a lower monthly rate than is available with shorter-term contracts,

**Fiscal impact:** Savings of \$11,232 annually compared to a two-year contract.



**EXECUTIVE SUMMARY  
FOR THE SHOREWOOD SCHOOL BOARD**

**Topic:** Mid-Year Revised Budget  
**Date:** April 14, 2026  
**Prepared by:** Heather Heaviland

**Recommended action:**

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

**Purpose:** To approve a revision to the 2025-2026 Fund 80 budget.

**Background:**

The board approved replacement of the VHE pool roof as part of the 2025-2026 budget with an expected cost of \$250,000. Due to significant repairs to the roof skylights that must be completed alongside the roof replacement, the actual project cost is expected to be \$414,570. While this will decrease the amount of the ending year fund balance, the remaining amount will still be sufficient to cover anticipated future obligations.

The change is summarized below:

**NOTICE OF CHANGE IN ADOPTED BUDGET**  
**Shorewood School District**

Notice is hereby given, in accordance with the provisions of Wisconsin Statute 65.90(5)(a), that the School Board of Shorewood School District, on April 14, 2025, adopted the following changes to previously approved budgeted 2025 - 26 amounts. The following presents only adopted budget line items with changes. Unchanged line items are not presented.

COMMUNITY SERVICE FUND (FUND 10)	PREVIOUS APPROVED AMOUNT (\$)	AMENDED APPROVED AMOUNT (\$)	CHANGE (\$)
Ending Fund Balance	1,416,841	1,252,271	(164,570)
Expenditures and Other Financing Uses	2,422,938	2,587,508	164,570