

PLEASE POST



SCHOOL DISTRICT OF SHOREWOOD
Shorewood, Wisconsin
June 9, 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>

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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 June 5, 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. 6:10 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.

III. 6:25 pm SUPERINTENDENT'S REPORT

3

Long-Term Financial Sustainability: SHS Student Support Services Discussion

IV. 6:40 pm SUPERINTENDENT'S CONSENT AGENDA

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

6

Leave of Absence Requests

V. 6:45 pm STUDENT BOARD REPRESENTATIVE REPORT

VI. 6:50 pm BOARD BUSINESS AND POSSIBLE BOARD ACTION

A. Approval of Additional Open Enrollment Seats for the 2026-2027 School Year

8

B. Approval of Preliminary 2026-2027 Operating Budget

10

VII. 7:30 pm BOARD CONSENT AGENDA (GC2)

A. Approval of Board Meeting Minutes

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May 11, 2026 Board Workshop

May 26, 2026 Regular Board Meeting

June 2, 2026 Closed Session

VIII. 7:35 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. 7:45 pm BOARD MEMBER REPORTS

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WPEN Partners Meeting - Ellen Eckman

X. 7:55 pm REVIEW OF 'TO DO' AND FUTURE AGENDA ITEMS

XI. 8:00 pm RECESS AND DEBRIEF



**EXECUTIVE SUMMARY
FOR THE SHOREWOOD SCHOOL BOARD**

Topic: Superintendent's Report

Date: June 9, 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.

District and School Updates

In compliance with Board and District policy, the newly-formed District Wellness Committee met for the first time on June 3, and subcommittees will be organized to begin addressing key topics (best practices, nutrition, physical activity, and others) before the group meets again in the fall. We look forward to providing more information about the Committee's work and membership, following the initial meetings of these sub-committees and the next Committee meeting.

The final District Family Newsletter of the year will be published this week, and it includes required information about free summer meal locations. This information has also been shared with staff so that they can direct families to these resources. There are also updates about summer repair and renovation projects, recreation and camp programs, and Summer School, which begins on June 21.

With a break in student achievement presentations until school resumes in the fall, I want to highlight two-year end projects that underscore our commitment to preparing students to

become engaged, global citizens, and add to the recognition the District, and our faculty, have received for leadership in civics education:

- First, the Lake Bluff 6th grade concluded their year-long collaborations with the *Smithsonian Democracy in Dialogue Virtual Exchange Initiative* and partner schools in New Jersey, Hawaii, and Virginia, with an America 250 Commitment to Democracy event at the Shorewood Public Library. They exhibited collaborative works that reflect learning about underserved and marginalized communities and the values that underpin some of the most celebrated events in our 250-year history, served as exhibit explainers, and led participants in the creation of a collaborative community project featured at the event; and
- SIS 7th grade students also displayed year-end projects that showcased the inquiry skills they have been working on this year. They selected topics from the following areas:
 - Forced From Home: Students learned about refugee and asylum seekers who fled their home countries and are now making Wisconsin their home;
 - Make a Change in the Constitution or to a US Law: Students proposed a change in local, state or federal laws or an Amendment to the US Constitution;
 - Media Literacy: Students identified a method for determining credibility when using news and social media sources;
 - How the Government Works: Students identified a part of the government they wanted to educate people about; and
 - Wisconsin State Historical Markers: Students proposed a person, event or location to receive a Wisconsin State Historical Marker.

These projects, and others, will be included in a required report to the Wisconsin Department of Public Instruction on America 250-aligned instruction, programming, and events in our schools.

Finally, District leaders met with Dr. Amy Jablonski and others on the SWiFT (National Center on Inclusion Toward Rightful Presence) team at the end of May to assess the work the District has done over the past two years, and plan for 2026-2027 (the third and final year of this partnership).

As a reminder, the District was selected as one of eight model demonstration sites for the Rightful Presence initiative, which works with K-12 schools to implement systems and practices that ensure that all students, and in particular, our students with identified disabilities, experience true belonging in our schools and classrooms.

Through this partnership, Shorewood, and the Altoona and Monona Grove school districts, have received direct coaching for educators, including general education teachers, special educators, paraeducators, and related service providers, collaborative planning support for students, as well as protocols that are increasing our capacity to support diverse learners and improve outcomes for students who had previously been underserved. I am pleased to share this recent [Association of Wisconsin School Administrators \(AWSA\) Update](#) article that includes reflections on our work with SWiFT; [State Superintendent Dr. Jill Underly](#) and [Governor Tony Evers](#) visited

Altoona Elementary School to highlight their district's gains and the instructional improvements underway thanks to SWiFT, and I am proud that we are seeing impressive results, as well. Our work with SWiFT will be a key focus for the 2026-2027 school year, and Dr. Seena Skelton, an advisor to SWiFT and leader of other national efforts to advance inclusive education, will provide a keynote address at our all-staff Back-to-School kick-off on August 28.

Budget Development Timeline and Long-Term Planning Work

First, I want to summarize the remaining key dates in the District's 2026 Budget Development Timeline. Following Board approval of the Preliminary 2026-2027 Operating Budget, the District will continue to make adjustments over the summer to reflect final grants and aid amounts, as well as confirmed expenses related to staff benefits, property insurance, and other negotiated services. The Preliminary Budget will be presented at the August 25 Annual Meeting and Budget Hearing, and any final changes will be brought to the Board in October, in preparation for final approval at the meeting on October 27.

As a follow up to Board discussion on May 26, the District will be developing a referendum funding model that adjusts our current 2023-2028 referendum amount of \$5.5 for inflation; this is roughly estimated at \$6.3 million per year, and we will illustrate its financial impact on school configuration models for further discussion. Additionally, we continue to evaluate key issues that have surfaced through Board and community dialogue, and will provide additional information to the Board for consideration and discussion throughout the summer.

One of the issues discussed on May 26 was the function of high school enrollment in maintaining rigorous and varied academic programming and co-curricular learning opportunities. The Shorewood High School Student Support Services team will provide some perspectives, comparisons, and other background information on this for Board members. We will continue to discuss different aspects of long-term financial sustainability at Board meetings throughout the summer and fall.



**EXECUTIVE SUMMARY
FOR THE SHOREWOOD SCHOOL BOARD**

Topic: Leave of Absence Request

Date: May 26, 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: Leave of Absence Request

Background:

Mollie Neuville, K5 Teacher at Lake Bluff Elementary School, has requested a leave of absence for the 2026-2027 school year.



**EXECUTIVE SUMMARY
FOR THE SHOREWOOD SCHOOL BOARD**

Topic: Staff Appointments

Date: June 9, 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: Appointments

Background:

Sophia Boyer has accepted the position of 6th Grade Teacher at Atwater Elementary School for the 2026-2027 school year; she was previously a Student Teacher at Lake Bluff.

Maliya Leeder has accepted the position of Multi-Age (3/4) Teacher at Lake Bluff Elementary School, replacing Marita Gruber, who is retiring from the District.



EXECUTIVE SUMMARY FOR THE SHOREWOOD SCHOOL BOARD

Topic: Additional Open Enrollment Seats
Date: June 9, 2026
Prepared by: Heather Heaviland

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

Purpose: To approve additional open enrollment seats in order to accommodate current students who were included in the 3rd Friday count, but moved out of the District and are currently enrolled through a tuition waiver.

Background: Students enrolled in the Shorewood School District as residents who move out of the District during the school year are able to continue attending Shorewood Schools through a tuition waiver. At the end of the school year, the District has the option of offering these students a seat through open enrollment in order for them to continue attending in the next school year. The District currently has 7 former resident students attending Shorewood Schools through tuition waivers who would like to continue their education in Shorewood through open enrollment but cannot be accommodated by the existing number of approved seats. The District proposes adding 7 additional open enrollment seats in order to accommodate these students.

Recommended Motions:

Motion #1: Move to declare a total of 7 additional open enrollment seats at the following grade levels for 2026-2027:

K4: 0
K5: 0
1st: 0
2nd: 0
3rd: 1
4th: 1
5th: 1
6th: 0
7th: 0
8th: 0
9th: 1
10th: 0
11th: 2
12th: 1

Students who are currently attending under a tuition waiver will be given preference for these seats.

Fiscal impact: The loss of these students as residents decreases our base revenue by \$94,360. These additional seats will generate an additional \$70,714 in open enrollment revenue, thereby covering 75% of the revenue impact.



EXECUTIVE SUMMARY FOR THE SHOREWOOD SCHOOL BOARD

Topic: Preliminary Budget

Date: June 9, 2026

Prepared by: Heather Heaviland

Recommended action:

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

Purpose: Approve the Preliminary Budget for the 2026-2027 fiscal year.

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. 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:

- Enrollment projections presented to the board on 1/27/26
- Internal stakeholder input session on 2/17/26
- External stakeholder input session on 3/9/26
- Financial forecast and budget assumptions presented to the board on 3/10/2026
- Capital and vehicle maintenance plan presented to the board on 4/14/26
- Budget balancing strategies presented to the board on 4/28/2026
- Proposed Preliminary Budget presented to board on 5/26/26

Assumptions used to develop the preliminary budget are consistent with those presented in the informational presentations and are further detailed in the attachments.

Attachment(s): The detailed budget "FY27 Preliminary Budget" and a full set of assumptions is "FY27 Preliminary Budget Narrative" are attached.



2026-2027 Preliminary Budget (06-09-2026)

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 preliminary budget and reflect changes compared to the 25-26 original budget:

Revenue Assumptions

The following assumptions impact the District's largest revenue sources:

- \$325 increase per member increase in the revenue limit
- Decrease in equalization aid in alignment with forecasted assumptions for District and statewide property values and costs
- Decrease in projected payment for services based on projected enrollment changes
- No change to the per pupil rate
- State categorical aid reimbursement rate of 38% of eligible special education costs
- Increase in budgeted interest income in alignment with current and prior year actuals and an increase to the interest-earning fund balance

The table below details the budget amounts for Fiscal Year 2025-26 (FY26) and 2026-27 (FY27) in the District's largest individual revenue sources:

Revenue Source	2025-26	2026-27	Change
General Fund property tax levy	\$19,552,133	\$20,783,687	\$1,231,554
General state aid (equalization)	\$6,688,660	\$5,900,000	(\$788,660)
Open enrollment / inter-district	\$2,292,072	\$2,111,318	(\$180,754)
Per pupil aid	\$1,236,172	\$1,239,140	\$2,968
State categorical aid (special education)	\$1,403,390	\$1,412,784	\$9,394
Investment earnings	\$315,000	\$445,000	\$130,000

Across operating funds (F10/F27), revenue is expected to increase by \$647,643, or 1.8%.

Expense Assumptions

The following assumptions impact the District's largest expense items:

Salaries — +2.63% average wage increase

- Net salary investment of \$464,991, reflecting both salary and wage increases and staffing changes.

Benefits — +2.8% aggregate (\$196,273)

- Medical insurance: +4.17%
- Dental insurance premiums: +5%
- Retiree payouts: -\$123,935 (informed by FY25 audit retirement projections)
- Payroll taxes and WRS contributions: increased proportionally with salaries

Purchased Services — +3.4% aggregate

Categories with changes greater than \$25,000:

- Inter-district service payments: +\$44,240 (higher reimbursement rate)
- Repairs and maintenance: +\$44,240 (rising costs)
- Technology and software: +\$30,081 (rising costs)
- Private vendor contracts: -\$77,477 (largest reductions in instructional training tied to new curriculum implementation)

Materials and Equipment — -15% aggregate (-\$157,508)

Driven primarily by equipment (-\$153,089); the FY26 equipment budget was temporarily elevated to fund replacement of certain large items.

Capital Maintenance — \$1,576,820

Per the long-term capital improvement plan presented on 4/14/2026, the FY27 budget includes:

Item	Cost
Lake Bluff Elementary roof (partial replacement)	\$954,820
VHE pool boiler replacement	\$150,000
Tuckpointing (select areas, District-wide)	\$75,000
Lighting improvements, VHE pool	\$70,000
SHS tennis court resurfacing	\$77,000
Window repairs (select windows, SHS)	\$50,000
Camera server replacement and licensing	\$50,000
Miscellaneous high-need items	\$50,000
Concrete repairs (select areas, District-	\$35,000

wide)	
UPS battery backup (main server) replacement	\$25,000
Firewall hardware replacement	\$25,000
Athletic field maintenance	\$15,000
SHS track re-striping	\$11,000
Total	\$1,576,820

Also included in the budget is an allowance of \$202,400 for the replacement of two student vans 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 (\$525,000)
- Electricity (\$434,000)
- Property insurance (\$308,046)
- Open enrollment tuition payments for students enrolled in other districts (\$264,571)
- Vehicle acquisition (\$202,400)

Inter-fund transfers increased by \$360,880 to account for increases in special education expenses and to build Fund 46 (Long Term Capital Improvement Fund). In line with the District's strategic priorities, the District is working to build a fund that covers 100% of 10-year essential infrastructure and quality maintenance needs.

Altogether, District expenses are expected to increase by \$715,697, which reflects an increase of 2.4%.

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 FY27 budget projects a year-end unassigned fund balance of \$15,062,425. An additional \$815,000 is assigned for specific future expenses, including health care and retirement.

III. Property Tax Levy

The budget anticipates a property tax increase of \$1,732,084 (6.7%) over the total current year levy, for a total of \$27,777,727. The increase is driven by the assumption that state aid will decrease compared to the FY26 amount, while the total revenue limit is increasing. The decrease in state aid combined with an increase in the revenue limit is responsible for approximately 70% of the increase. The remainder is primarily due to an increase in the debt service levy, which was temporarily decreased in FY26.

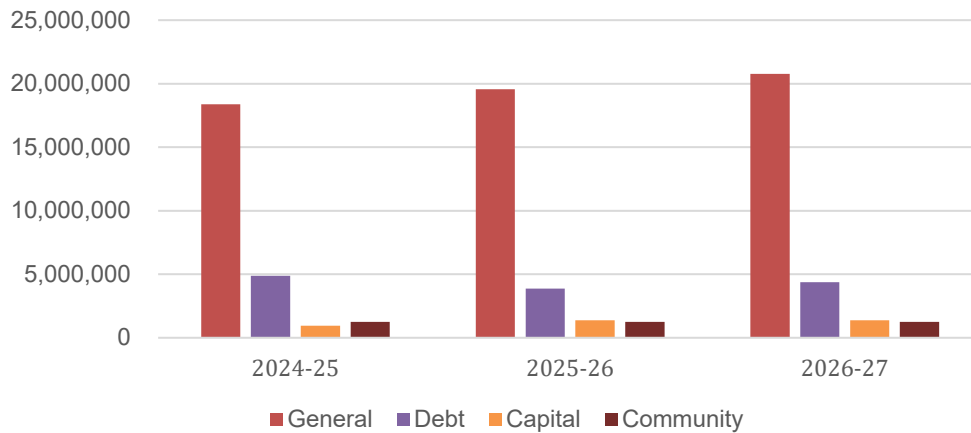
The equalized value amount for the Village of Shorewood is, for projection purposes, assumed to increase to \$2.683 million based on past trends. Once the new valuation is released, along with estimated and final state aid numbers, the District will update its proposed property tax

assessment and the chart below.

10 Year Tax Levy and Mill Rate History					
Fiscal Year		Tax Levy	Increase (Decrease)	Change	Equalized Mill Rate
2017-18	Actual	20,816,294			
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	Actual	26,045,643	600,122	2.4%	11.00
2026-27	Actual	27,777,727	1,732,084	6.7%	10.35

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.

Property Taxes by Purpose



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 formulas. 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	8,059,913	1,248,044	1,483,208	10,791,165	2,516,278
2025-26	6,733,085	1,236,172	1,724,809	9,694,066	(1,097,099)
2026-27	5,912,371	1,239,140	1,665,514	8,817,025	(877,041)

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 preliminary budget includes a \$325 per student increase, which was included in the biennial state budget. Altogether, after adjusting for other revenue limit changes, the FY27 revenue limit is expected to increase by \$410,090 compared to FY26.

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 2026-27 is 1,666, a 4-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 formulas 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
2017-18	1,867		2,020		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	1,684	(18)	1,917	(10)	233
2025-26	1,674	(10)	1,903	(14)	229
2026-27	1,670	(4)	1,896	(7)	226

* 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 resulting from this project, through the last reporting date of November 30, 2025.

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	2024-2025	\$595,625
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2023-2024	\$604,100
Utility Savings applied in Prior Year to Debt	Fiscal Year	2023-2024	\$159,474
Sum of reported Utility Savings to be applied to Debt			\$ 282,726
		Savings Reported for 2025	
	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Specific Energy Efficiency Measure or Products			
Annual KWh electric savings		\$ 190,018	
Annual MMBtu gas savings		\$ 74,790	
Annual CCF water savings		\$ 17,918	
Stipulated and Operational Savings			\$ 282,350
Entire Energy Efficiency Project Totals	\$ 6,014,879	\$ 282,726	\$ 282,350

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's outstanding debt is 2.2%, well below the allowable amount.

Outstanding Long-term Debt					
Type	Original Amount	Issue Date	Interest Rates	Date of Maturity	Balance as of 6/30/27
Taxable G. O. Refunding Bonds	5,055,000	4/1/2015		4/1/2035	\$ 2,350,000
G. O. School Improvement Bonds	40,000,000	7/1/2019		4/1/2039	\$ 26,690,000
G. O. School Improvement Bonds	3,875,000	7/6/21		10/01/2028	\$ 1,630,000
General Obligation Refunding Bond	22,110,000	5/30/2023		4/1/2043	\$ 22,110,000
					\$ 52,780,000

Debt Margin 6/30/2027	
Equalized value (2026 actual)	2,367,112,296
Allowable debt maring	10%
Allowable debt	236,711,230
Outstanding long-term debt	52,780,000
Margin of indebtness	183,931,230
	2.2%

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 budget is published in the local newspaper. The recommended budget adoption format is attached as “FY27 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 the District's website, <https://www.shorewood.k12.wi.us/>.

Attachment: FY27 Preliminary Budget

PRELIMINARY BUDGET 2026-27 *

GENERAL FUND (Fund 10)	Audited 2024-25	Budget 2025-26	Budget 2026-27
Beginning Fund Balance (Account 930 000)	10,221,177	13,998,948	15,057,351
Ending Fund Balance, Nonspendable (Acct. 935 000)	0	0	0
Ending Fund Balance, Restricted (Acct. 936 000)	11,161	0	0
Ending Fund Balance, Committed (Acct. 937 000)	0	0	0
Ending Fund Balance, Assigned (Acct. 938 000)	815,000	815,000	815,000
Ending Fund Balance, Unassigned (Acct. 939 000)	13,172,787	14,242,351	15,062,425
Total Ending Fund Balance (ACCT. 930 000)	13,998,948	15,057,351	15,877,425
Revenues and Other Financing Sources			
	18,388,111	19,552,133	20,783,687
260 Non-Capital Sales	23,357	12,550	16,460
270 School Activity Income	157,154	80,517	82,017
280 Interest on Investments	548,384	315,000	445,000
290 Other Revenue, Local Sources	771,809	487,908	670,452
Subtotal Local Sources	19,888,814	20,448,108	21,997,616
Other School Districts Within Wisconsin			
340 Payments for Services	2,181,321	2,292,072	2,111,318
Subtotal Other School Districts within Wisconsin	2,193,553	2,292,072	2,111,318
Categorical	249,073	144,486	111,981
620 State Aid -- General	7,920,719	6,688,660	5,900,000
630 DPI Special Project Grants	65,587	66,044	33,951
690 Other Revenue	1,362,698	1,349,172	1,352,309
Subtotal State Sources	9,598,077	8,248,362	7,398,241
Federal Sources			
730 DPI Special Project Grants	134,875	81,255	50,600
750 IASA Grants	125,896	75,610	65,000
780 Other Federal Revenue Through State	116,380	0	0
Subtotal Federal Sources	377,152	164,165	122,900
	348,325	0	0
970 Refund of Disbursement	27,679	0	0
990 Miscellaneous	10,458	0	0
Subtotal Other Revenues	386,462	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	32,457,755	31,152,706	31,630,075

Expenditures and Other Financing Uses			
Instruction			
110 000 Undifferentiated Curriculum	5,772,947	6,050,771	6,222,184
120 000 Regular Curriculum	7,282,061	7,711,298	7,836,847
130 000 Vocational Curriculum	206,941	220,851	228,321
140 000 Physical Curriculum	545,003	543,367	576,653
160 000 Co-Curricular Activities	404,445	466,992	481,868
170 000 Other Special Needs	173,061	139,553	162,380
Subtotal Instruction	14,384,458	15,132,832	15,508,252
Support Sources			
210 000 Pupil Services	1,499,509	1,494,357	1,550,548
220 000 Instructional Staff Services	1,288,805	1,380,327	1,396,938
230 000 General Administration	778,904	852,502	855,879
240 000 School Building Administration	1,613,101	1,931,775	1,732,612
250 000 Business Administration	4,478,820	4,598,154	4,703,936
260 000 Central Services	356,473	423,334	318,767
270 000 Insurance & Judgments	403,359	485,920	578,437
280 000 Debt Services	18,157	36,314	0
290 000 Other Support Services	132,885	146,201	136,623
Subtotal Support Sources	10,570,014	11,348,884	11,273,741
Non-Program Transactions			
410 000 Inter-fund Transfers	3,166,195	3,072,405	3,433,285
430 000 Instructional Service Payments	556,199	540,183	594,723
490 000 Other Non-Program Transactions	3,119	0	0
Subtotal Non-Program Transactions	3,725,512	3,612,588	4,028,008
Total Expenditures and Other Financing Uses	28,679,984	30,094,303	30,810,001

SPECIAL PROJECT FUNDS (Funds 21, 23, 29)	Audited 2024-25	Budget 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	611,939	787,036	937,036
900 000 Ending Fund Balance	787,036	937,036	1,087,036
Revenues and Other Financing Sources	615,994	200,000	150,000
100 000 Instruction	357,955	0	0
200 000 Support Services	31,654	50,000	0
400 000 Non-Program Transactions	51,288	0	0
Total Expenditures and Other Financing Uses	440,897	50,000	0

SPECIAL EDUCATION FUND (FUND 27)	Audited 2024-25	Budget 2025-26	Budget 2026-27
Revenues and Other Financing Sources			
	2,321,022	2,297,405	2,458,285
Categorical	969,619	1,403,390	1,412,784
690 Other Revenue	13,267	0	0
Subtotal State Sources	996,176	1,403,390	1,412,784
Categorical	0	0	0
730 DPI Special Project Grants	438,400	422,617	422,617
780 Other Federal Revenue Through State	75,442	0	0
Subtotal Federal Sources	513,842	422,617	422,617
	0	0	0
Subtotal Other Revenues	2,775	0	0
Total Revenues and Other Financing Sources	3,848,081	4,123,412	4,293,686
Expenditures and Other Financing Uses			
140 000 Physical Curriculum	6,866	0	0
150 000 Special Education Curriculum	2,901,614	3,150,351	3,303,039
Subtotal Instruction	2,908,480	3,150,351	3,303,039
Services	493,857	479,184	511,022
220 000 Instructional Staff Services	404,790	349,877	364,890
230 000 General Administration	16,956	20,000	11,000
250 000 Business Administration	22,062	29,000	18,735
290 000 Other Support Services	0	0	0
Subtotal Support Sources	939,601	878,061	905,647
430 000 Instructional Service Payments	0	95,000	85,000
Subtotal Non-Program Transactions	0	95,000	85,000
Revenues and Other Financing Uses	3,848,081	4,123,412	4,293,686

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2024-25	Budget 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	3,263,357	3,843,913	3,343,913
900 000 Ending Fund Balances	3,843,913	3,343,913	3,305,963
Total Revenues and Other Financing Sources	4,982,967	3,868,510	4,369,040
281 000 Long-Term Capital Debt	4,059,775	4,027,050	4,068,450
282 000 Refinancing	0	0	0
283 000 Operational Debt	0	0	0
285 000 Post Employment Benefit Debt	342,635	341,460	338,540
289 000 Other Long-Term General Obligation Debt	0	0	0
400 000 Non-Program Transactions	0	0	0
Revenues and Other Financing Uses	4,402,410	4,368,510	4,406,990
842 000 Indebtedness, End of Year	55,215,000	52,780,000	50,265,000

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2024-25	Budget 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	1,985,123	3,350,513	3,914,133
900 000 Ending Fund Balance	3,350,513	3,914,133	4,922,313
Total Revenues and Other Financing Sources	1,862,791	2,150,000	2,350,000
100 000 Instructional Services	0	0	0
200 000 Support Services	496,082	1,586,380	1,341,820
300 000 Community Services	0	0	0
400 000 Non-Program Transactions	1,318	0	0
Revenues and Other Financing Uses	497,400	1,586,380	1,341,820

FOOD SERVICE FUND (FUND 50)	Audited 2024-25	Budget 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	573,238	486,395	486,932
900 000 Ending Fund Balance	486,395	486,932	445,959
Total Revenues and Other Financing Sources	637,648	661,001	661,001
200 000 Support Services	724,122	660,464	701,974
400 000 Non-Program Transactions	368	0	0
Total Expenditures and Other Financing Uses	724,490	660,464	701,974

COMMUNITY SERVICE FUND (FUND 80)	Audited 2024-25	Budget 2025-26	Budget 2026-27
900 000 Beginning Fund Balance	987,223	1,367,411	1,416,841
900 000 Ending Fund Balances	1,367,411	1,416,841	1,480,711
Total Revenues and Other Financing Sources	2,544,031	2,472,369	2,505,000
200 000 Support Services	533,158	844,372	827,866
300 000 Community Services	1,630,643	1,578,567	1,613,264
400 000 Non-Program Transactions	43	0	0
Total Expenditures and Other Financing Uses	2,163,843	2,422,938	2,441,131

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds have been removed from the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds but does not require it for fiduciary funds.



SCHOOL DISTRICT OF SHOREWOOD
Board Workshop Minutes
May 11, 2026

Board Member Participation: Ellen Eckman, Vice President & Governance Officer
Mary Theisen, Treasurer
Abby Fowler, Clerk
Aaron Lippman, Member & Governance Officer
Brian Feiges, Member

District Administrator Participation: Laurie Burgos, Superintendent
Ryan Heiden, District Legal Counsel

On Monday, May 11, 2026 at 5:00 pm, the School Board met for an Open Meeting/Open Records Law training workshop.

Call to Order at 5:03 pm.

The workshop adjourned at 6:30 pm.



SCHOOL DISTRICT OF SHOREWOOD
Board Meeting Minutes
May 26, 2026

Board Member Participation: Abby Fowler, President
Mary Theisen, Vice President
Brian Feiges, Treasurer
Ellen Eckman, Clerk
Aaron Lippman, Governance Officer

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

I. 6:01 pm CALL TO ORDER

A. Motion to Adopt the Agenda

MOVED by Ellen Eckman and SECONDED by Aaron Lippman AYE: 5 NAY: 0

B. Overarching Result for Shorewood School District

C. Awards & Recognition - SHS AFS Students

II. 6:15 pm STUDENT ACHIEVEMENT PRESENTATION

SIS State Civics Bee contestants

III. 6:30 pm PUBLIC COMMENT #1 - no comments

IV. 6:31 pm SUPERINTENDENT'S REPORT

V. 6:42 pm SUPERINTENDENT'S CONSENT AGENDA

A. Approval of District Staffing Changes: Appointments, Resignations, Retirements

B. Approval of Monthly Financials (April 2026)

MOVED by Ellen Eckman and SECONDED by Aaron Lippman AYE: 5 NAY: 0

VI. 6:39 pm STUDENT BOARD REPRESENTATIVE REPORT - no report

VII. 6:43 pm BOARD BUSINESS AND POSSIBLE BOARD ACTION

A. Approval of the 2026-2027 Board Meeting Schedule Revision (2026 Annual Meeting Date

MOVED by Ellen Eckman and SECONDED by Aaron Lippman AYE: 5 NAY: 0

B. Review of the Preliminary 2026-2027 Operating Budget

C. May 19 Board Workshop Follow Up Discussion

VIII. 7:57 pm BOARD CONSENT AGENDA

A. Approval of Board Meeting Minutes

May 12, 2026 Regular Board Meeting

May 19, 2026 Board Workshop

MOVED by Ellen Eckman and SECONDED by Aaron Lippman

AYE: 5 NAY: 0

IX. 7:58 pm PUBLIC COMMENT #2 - no comments

IX. 7:59 pm BOARD MEMBER REPORTS

Shorewood Today RFP Meeting - Ellen Eckman

SEED Foundation Meeting - Brian Feiges

X. 8:04 pm REVIEW OF TO DO AND FUTURE AGENDA ITEMS

June 3 Bi-Board Meeting; Approval of the Preliminary 2026-2027 Operating Budget; Long-Term Planning Discussions: Open Enrollment, ref, and high school enrollment and course selections

XI. 8:06 pm RECESS AND DEBRIEF



SCHOOL DISTRICT OF SHOREWOOD
Board Minutes | Closed Session
June 2, 2026

Board Member Participation: Abby Fowler, President
Mary Theisen, Vice President
Brian Feiges, Treasurer
Ellen Eckman, Clerk
Aaron Lippman, Governance Officer

District Administrator Participation: Laurie Burgos, Superintendent
Heather Heaviland, Director of Business Services

On June 2, 2026 at 4:30 pm, the School Board met in Closed Session.

Call to Order in Open Session at 4:33 pm.

The Board moved to Closed Session, pursuant to Section 19.85(1)(e) to discuss negotiations with the SEA/SSSA. Section 19.85(1)(e) permits the use of a closed session for "deliberating or negotiating the purchasing of public properties, the investing of public funds, or conducting other specified public business, whenever competitive or bargaining reasons require a closed session."

Meeting adjourned at 5:53 pm.

Wisconsin Public Education Network Partner Meeting – May 27, 2026

1. Presentation by Jeff Mandel of Law Forward on the law suit regarding voucher schools. He sees the litigation as the last tool – “enough is enough” in terms of the lack of funding of public schools.

This section of meeting was recorded. They suggested we put the link to the lawsuit on our web site to inform our community.

2. Discussion of Transparency Bill. Placing the cost of Voucher program on our tax bill because taxpayers do not understand there public schools have a line item going to voucher schools. Green Bay School District has a web site on “interpreting the tax bill” that includes this cost. Wauwatosa PTA is working to have the costs included in their tax bill.
3. Chris Thiel, MPS Legislative Advocate, talked about what had just gone on in State Legislature. In particular the last minute funding change that didn’t pass in the Senate. He said bigger questions include updating our funding formula and seriously addressing students with disabilities?

Resources from the meeting:

- [slides: Wisconsin Public Education Network & Law Forward](#)
- [Zoom recording: Law Forward slides](#)
 - Passcode: *Z1^GJ6h
- [Upcoming event calendar](#)
- [12th Annual Summer Summit](#) | Thurs. July 23- Fri. July 24, Superior
*The Summer Summit is the can't-miss education advocacy event of the year. We can't overstate how excited we are about this year's [schedule](#), from our **welcome reception and gubernatorial candidate forum** at UW-Superior on Thursday, July 23, to the Summit on Friday, July 24, which will feature **world-class learning and networking opportunities with public school advocates and experts from all over the state and country**, to our **post-Summit celebration** immediately following the Summit at Thirsty Pagan Brewing where we will toast to the day and plan forward. NOW is the time to [register](#) and start making your summer plans to join us up north for the public education advocacy event of the year and a truly one-of-a-kind opportunity to turn this year's Summit into an unforgettable trip.*

The workshops and direct support we offer are only possible due to the generosity of our sponsors and contributing partners. If you can contribute any amount to ensure that Wisconsin Public Education Network is able to continue providing support directly to local-level advocates like yourself around the state, and be the reason Wisconsin kids thrive, please [donate here](#). Thank you!

