

PUBLIC NOTICE

Shorewood School District

SCHOOL BOARD TOWN HALL MEETING

April 11, 2023 at 7:00 PM

Shorewood High School Library Media Center (LMC)

- I. **7 pm CALL TO ORDER**
 - I.A. Adopt the Agenda (GC2)
 - I.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.
 - I.C. Awards and Recognitions
- II. **7:05 pm STUDENT ACHIEVEMENT AND RESULTS (R1)**

Student Achievement Presentation - Atwater Elementary School Title One Math & Reading Family Event

Student Results Presentation - K-5 Math Pilot Update
- III. **7:20 pm PUBLIC COMMENTS #1 (GC3)**

Initiate and maintain effective communication with the citizens and other important stakeholder groups as a means to engage them in the work of the Board and the District.
- IV. **7:35 pm BOARD BUSINESS AND POSSIBLE BOARD ACTION**
 - IV.A. Appointment of Laurie Burgos as Superintendent of Shorewood School District, effective July 1, 2023
 - IV.B. Operating Referendum and Spring Election Results
 - IV.C. Mid-Year Budget Revision
 - IV.D. ESSER Expenditure Update and Priorities for 2023-2024
 - IV.E. Legislative Advocacy Update
 - IV.F. Board Governance Updates
 - IV.G. Student Representative Elections
- V. **8:40 pm BOARD CONSENT AGENDA (GC2)**
 - V.A. Approval of Board Meeting Minutes
March 14, 2023 Regular Board Meeting
March 9, 2023 Closed Session
- VI. **8:45 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.
- VII. **9:00 pm BOARD MEMBER REPORTS**
- VIII. **9:10 pm SUPERINTENDENT'S REPORT**
- IX. **9:20 pm SUPERINTENDENT'S CONSENT AGENDA**
 - IX.A. Approval of Staffing Changes: Appointments, Resignations, Retirements and Leave of Absence Requests
 - IX.B. Approval of Monthly Financials
 - IX.C. Approval of Orchestra Field Trip

- X. **9:25 pm PUBLIC COMMENT #3 (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.
- XI. **9:40 pm REVIEW OF 'TO DO' ITEMS**
- XII. **9:50 pm FUTURE AGENDA ITEMS**
- XIII. **10:00 pm RECESS AND DEBRIEF**



**EXECUTIVE SUMMARY
FOR THE SHOREWOOD SCHOOL BOARD**

Topic: Appointment of Laurie Burgos as Superintendent of Shorewood School District

Date: April 11, 2023

Prepared by: Liliana Mendoza

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

Recommendation(s): Approval

Purpose: Superintendent Appointment, Effective July 1, 2023, and 2023-25 Contract Approval

Background:

Ms. Burgos is currently the Superintendent of the Evansville School District; prior to Evansville, she worked in both the Verona and Racine school districts as a teacher and administrator.



EXECUTIVE SUMMARY FOR THE SHOREWOOD SCHOOL BOARD

Topic: Mid-Year Revised Budget
Date: April 11, 2023
Prepared by: Heather Heaviland

Recommended action:

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

Purpose: To approve a revised fiscal year 2023 budget.

Background: While, in the aggregate, the District is on track to end the fiscal year in a financial position that is comparable to or better than that anticipated in the board-approval original budget, local and federal revenue sources are expected to end the year higher than expected, while state revenue is expected to be lower than originally projected. Board approval of a revised budget that reflects these changes ensures compliance with the Department of Public Instruction standards.

The District has updated the 2022-2023 budget to reflect these changes. In addition, while not material, updates to anticipated expenses are also shown in order to enhance our ability to monitor and track budget performance over time as well as to demonstrate compensatory actions to manage year-end projected margins.

Fiscal impact: The attached, modified budget reflects the following changes:

- Year-End Fund Balance

- A fund balance of \$3,898,054 is projected, compared with \$3,742,506 in the original budget.
- Revenues
 - In total, revenue is expected to be \$104,609 lower than originally budgeted. Significant changes include:
 - Local revenue increase of \$100,000 due to higher than expected interest income.
 - State revenue decrease of \$370,774 due to an overstatement of integration aid in the original budget.
 - Federal revenue increase of \$151,165 due to increased allocation of expenses to ESSER funding.
- Expenses
 - In total, expenses are expected to be \$260,158 lower than originally budgeted. This total reflects the net of both increased and decreased projected expenses, including the following significant adjustments:
 - \$38,263 decrease in instructional expenses due to redundant budget items that were offset by an increase in technology expenses.
 - \$243,201 decrease in support services driven primarily by position vacancies and expense allocations that we do not expect to fully expense.
 - \$21,306 net increase in non-program transactions driven by an increase in anticipated substitute teacher/aide expenses offset partially by a decrease in anticipated fund 27 transfer amount.

The attached 2022-23 Revised Budget provides additional information on the current and past budgets for the revised sections of the budget. It should be noted that only the general operating fund is presented as there are no changes proposed for the other funds.

Attachments

2022-23 Revised Budget

REVISED BUDGET 2022-23 *			
GENERAL FUND (FUND 10)	Audited 2020-2021	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance (Account 930 000)	2,468,658	2,680,051	3,418,635
Ending Fund Balance, Unassigned (Acct. 939 000)	2,680,051	3,418,635	3,898,054
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	3,403,125	3,669,179	3,898,054
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0	0	0
Local Sources			
210 Taxes	16,187,953	15,968,605	15,353,032
260 Non-Capital Sales	810	25,143	3,940
270 School Activity Income	24,662	104,590	0
280 Interest on Investments	2,742	15,924	150,000
290 Other Revenue, Local Sources	430,091	455,736	460,299
Subtotal Local Sources	16,646,257	16,569,998	15,967,271
Other School Districts Within Wisconsin			
310 Transit of Aids	0	0	0
340 Payments for Services	1,126,891	1,493,031	1,819,390
Subtotal Other School Districts within Wisconsin	1,126,891	1,493,031	1,819,390
State Sources			
610 State Aid -- Categorical	607,877	456,092	354,359
620 State Aid -- General	5,872,717	5,959,758	6,356,951
630 DPI Special Project Grants	93,968	13,680	13,680
690 Other Revenue	1,360,647	1,319,016	1,304,316
Subtotal State Sources	7,935,208	7,748,546	8,029,306
Federal Sources			
710 Federal Aid - Categorical	0	0	0
730 DPI Special Project Grants	249,018	521,280	1,103,479
750 IASA Grants	127,865	248,256	198,123
780 Other Federal Revenue Through State	33,590	282,839	161,700
Subtotal Federal Sources	410,473	1,052,376	1,463,302
Other Financing Sources			
850 Reorganization Settlement	0	0	0
860 Compensation, Fixed Assets	500	0	0
870 Long-Term Obligations	86,193	0	0
Subtotal Other Financing Sources	86,693	0	0
Other Revenues			
960 Adjustments	78,035	32,098	15,000
970 Refund of Disbursement	115,058	63,093	0
990 Miscellaneous	1,799	699,981	0
Subtotal Other Revenues	194,892	795,172	15,000
TOTAL REVENUES & OTHER FINANCING SOURCES	26,400,415	27,659,123	27,294,269
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	5,436,084	5,233,333	5,060,535
120 000 Regular Curriculum	7,487,930	7,153,709	7,193,812
130 000 Vocational Curriculum	160,221	170,769	174,832
140 000 Physical Curriculum	688,676	748,070	658,053
160 000 Co-Curricular Activities	342,057	439,870	478,569
170 000 Other Special Needs	95,155	144,618	50,172
Subtotal Instruction	14,210,123	13,890,369	13,615,973
Support Sources			
210 000 Pupil Services	589,818	1,240,508	1,230,133
220 000 Instructional Staff Services	995,109	1,237,524	1,137,357
230 000 General Administration	508,497	659,035	812,911
240 000 School Building Administration	1,285,116	1,386,109	1,551,122
250 000 Business Administration	3,330,510	3,754,851	3,916,972
260 000 Central Services	568,038	281,651	309,359
270 000 Insurance & Judgments	377,545	312,324	403,989
280 000 Debt Services	80,457	62,933	80,000
290 000 Other Support Services	139,300	262,495	245,273
Subtotal Support Sources	7,874,390	9,197,428	9,687,116
Non-Program Transactions			
410 000 Inter-fund Transfers	2,717,530	2,478,360	2,768,519
430 000 Instructional Service Payments	654,801	824,367	743,242
490 000 Other Non-Program Transactions	9,104	279,472	0
Subtotal Non-Program Transactions	3,381,435	3,582,199	3,511,761
TOTAL EXPENDITURES & OTHER FINANCING USES	25,465,948	26,669,996	26,814,850



EXECUTIVE SUMMARY FOR THE SHOREWOOD SCHOOL BOARD

Topic: ESSER Update
Date: Apr 11, 2023
Prepared by: Heather Heaviland and Michael Joynt

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

Purpose: To provide the board of school directors with an update on past and anticipated future allocation of grants received through the Elementary and Secondary School Emergency Relief (ESSER) program.

Background: ESSER funds were made available to school districts beginning in 2020 and are funded by three stimulus programs - CARES, CRRSAA, and ARPA. With passage of each new relief program, additional funds were released to school districts in the form of grants. School districts were awarded funds based on a variety of factors, with a particular emphasis on enrollment of students qualifying for free and reduced lunch and the amount of in-person instruction provided during the 2020-2021 school year.

Each grant - ESSER I, ESSER II, and ESSER III - responded to specific needs related to the coronavirus pandemic and usage of funds is expected to align with these needs. ESSER I was primarily targeted for crisis response, emphasizing safety and sanitization; ESSER II targeted expenses associated with the return to safe in-person instruction, and ESSER III targeted recovery and addressing unfinished learning.

Shorewood School District received the following grant amounts:

ESSER I:	\$138,878
ESSER II:	\$711,576
ESSER III:	\$1,339,209

It should be noted that 20% of ESSER III funds (\$267,842) must be earmarked for completion of evidence-based intervention strategies (EBIS).

Fiscal impact:

Receipt of ESSER funds has enabled the District to respond to the COVID-19 epidemic without a significant reallocation of general operating funds. To date, the District has expended 100% of our ESSER I and ESSER II grants. Approximately 50% of ESSER III funds are expected to be expended in the current fiscal year, with the remaining allocated in 2023-24.

The tables below outline the actual and anticipated spending by functional area.

ESSER I Fund Usage:

• Cleaning and Sanitation:	\$74,233
• Spread Prevention:	\$28,446
• Child Care:	\$19,682
• Technology:	<u>\$16,471</u>
	\$138,832

ESSER II Fund Usage:

• Technology:	\$235,963
• Air Purification:	\$134,778
• Cleaning and Sanitation:	\$93,036
• Social Distancing:	\$83,317
• Continuity of Instruction:	\$71,695
• Virtual Learning:	\$38,972
• Nursing:	\$19,145
• Summer School:	\$18,319
• Curriculum Work:	\$12,543
• Child Care:	<u>\$3,809</u>
	\$711,576

ESSER III 2022-23 Anticipated Usage:

• Continuity of Instruction:	\$470,395
• Summer School:	\$83,177

● Curriculum Work:	\$20,000
● Professional Development:	\$24,000
● Instructional Materials:	\$33,336
● Community Outreach:	\$25,000
● Technology:	<u>\$74,000</u>
	\$705,907

ESSER III 2023-24 Usage Priorities:

- Continuity of Instruction
- Summer School
- Curriculum Alignment and Professional Development
 - Time for Curriculum Alignment Work
 - PD for Phonics Pilot implementation
 - PD for Math Pilot implementation
- Updated Curriculum Materials
 - 5K-3rd grade Phonics Pilot
 - 5K-5th grade Math Pilot
 - New Social Studies courses at SHS (Civics, World History, & AP Psychology)
 - Language Arts Curriculum Materials at SIS



SCHOOL DISTRICT OF SHOREWOOD
Board Meeting Minutes
Shorewood High School Library Media Center
March 14, 2023

Board Member Participation: Paru Shah, President
Emily Berry, Vice President
Ellen Eckman, Treasurer
Becky Freer, Clerk
Abby Fowler, Member

District Administrator Participation: JoAnn Sternke, Interim Superintendent
Heather Heaviland, Director of Business Services
Mike Joynt, Director of Teaching & Learning
Shari Tucker, Director of Equity

I. 8:00 pm CALL TO ORDER

Motion to Adopt the Agenda

MOVED by Ellen Eckman and SECONDED by Becky Freer

AYE: 5 NAY: 0

II. 8:06 pm STUDENT ACHIEVEMENT and STUDENT RESULTS (R1)

Small Group Social-Emotional Learning at Lake Bluff Elementary School, Catherine Harrison, Alejandra Ovalle-Krolick and Hannah Wittenburg

Supporting Student Growth at Shorewood Intermediate School, Jasper Brown, Kristen Johnson and Shana Lucas

III. 8:29 pm PUBLIC COMMENT #1 - no comments

IV. 8:30 pm BOARD BUSINESS AND BOARD ACTION

A. Superintendent Search Update

B. Adoption of Collaborative Commitments to Equity

MOVED by Abby Fowler and SECONDED by Emily Berry

AYE: 5 NAY: 0

C. 2023-2024 Budget Scenario Update

D. Operating Referendum Update

E. Board Resolution for Support of Investments in Public Schools through the 2023-2025

Wisconsin State Budget

MOVED by Ellen Eckman and SECONDED by Becky Freer

AYE: 5 NAY: 0

V. 9:39 pm BOARD CONSENT AGENDA

A. Approval of Board Meeting Minutes

February 28, 2023 Closed Session

February 28, 2023 Regular Board Meeting

March 7 and March 8 Candidate Forums and Closed Sessions

MOVED by Abby Fowler and SECONDED by Ellen Eckman

AYE: 5 NAY: 0

VI. 9:40 pm BOARD REPORTS - no reports

VII. 9:40 pm PUBLIC COMMENT #2 - no comments

VIII. 9:41 pm SUPERINTENDENT'S REPORT

IX. 9:45 pm SUPERINTENDENT'S CONSENT AGENDA

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

MOVED by Ellen Eckman and SECONDED by Abby Fowler

AYE: 5 NAY: 0

X. 9:45 pm PUBLIC COMMENT #3 - no comments

XI. 9:46 pm REVIEW OF 'TO DO' ITEMS

Website Updates: Collaborative Commitments to Equity, Legislative Advocacy and Student Achievement and Results presentations

XII. 9:27 pm FUTURE AGENDA ITEMS

XIII. 9:48 pm RECESS AND DEBRIEF



SCHOOL BOARD MEETING CLOSED SESSION

March 9, 2023
4 pm

Board Member Participation: Paru Shah, President
Emily Berry, Vice President
Ellen Eckman, Treasurer
Becky Freer, Clerk
Abby Fowler, Member

Other Participation: Jack Linehan, School Exec Connect

On Thursday, March 9, 2023, the Shorewood School Board met in Closed Session.

Call to Order: Paru Shah called the meeting to order at 4:00 pm.

Motion by Paru Shah to go to Closed Session per posting to discuss personnel matters, pursuant to Wis. Stat. 19.85(1)(c).

Motion to leave Closed Session by Paru Shah.

Meeting adjourned by Paru Shah without objection at 6:00 pm.

Board Report
Emily Berry
April 11, 2023

April 5 Testimony in Waukesha before the Joint Finance Committee

- Here is a link to my testimony: [JFC Testimony - Shorewood - Berry](#) . I was one of many board members, business managers and superintendents who appeared at the hearing to share our district's needs.
- I was thrilled to be joined by Shorewood parent Angie Price, who told her family's story in support of increased special education reimbursement.

April 11, 2023 SWSA meeting

This morning's meeting:

- Discussion of pending legislation:
 - Bill requiring creating a graduation requirement of a half credit of "financial literacy."
 - Legislative interest in teacher training around "the science of reading." We want to be sure this doesn't become an unfunded mandate.
- Recap of JFC hearing in Waukesha April 5.
 - SWSA members did a great job testifying with consistent asks for revenue limit increases of \$1,510 or more and a 60%-to-90% increase in reimbursement for special education, along with funding for mental health support for students.
- The announced closure of Cardinal-Stritch University means that a significant source of teacher education will disappear. This is a worry for districts across the region, since it will no doubt place pressure on the already too-thin teacher pipeline.
- What's next? We don't want to go quiet in the next 6-8 weeks as the budget takes shape. The JFC Omnibus Motion is the next step. We should write to our legislators and members of the JFC to reiterate our requests; work with our teachers' union; encourage community members to write to the JFC. We should continue to be consistent with our ask. Parents' advocacy is hugely helpful.



EXECUTIVE SUMMARY FOR THE SHOREWOOD SCHOOL BOARD

Topic: Superintendent's Report

Date: April 11, 2023

Prepared by: JoAnn Sternke, Interim Superintendent

Recommended action:

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

Purpose:

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

Board and Community Recognition

This Board meeting provides an opportunity for me to acknowledge important milestones for our learning community.

Our operating referendum was approved by a wide margin, in contrast to both unsuccessful or narrowly passed referendums in other communities. I have always known that Shorewood is an amazing community, and a 71.8% positive referendum vote shows that our commitment to Shorewood schools, students and staff is unique, and truly unparalleled. I am deeply grateful to all community members for responding to the budget information the District provided, for attending referendum information sessions, and for taking time to gain a better understanding of school funding realities and the mechanics of an operating referendum.

I also want to thank the School Board for their leadership and the swift action needed to make the operating referendum a ballot item on April 4. Their approval of the referendum ballot question, and our community's support, will positively impact our students, staff and schools for years to come. On that note, I want to acknowledge Paru Shah's service as a Board member and Board President. This is her final meeting as a member of the

School Board, and I thank Paru for her hard work, and deep commitment to our District over many years. Addressing the pandemic, systemic inequities in education, school funding and other issues have challenged school boards across the country in truly unprecedented ways in recent years. As our community has grappled with these challenges, Paru has been a strong leader, and undaunted in championing our shared goals. Finally, before the Board appoints a new slate of officers on April 25, I want to thank all members for your dedication. You should be proud of all that you have accomplished this past year on behalf of our students and our mission.

Laurie Burgos's official appointment as Superintendent is a milestone to celebrate, too. With a successful referendum and a terrific Board, Laurie will have the resources she needs to lead the District forward. Laurie will be in the District regularly over the next few months to begin the Superintendent transition process and we are all excited to get to know her better and to work alongside her as she prepares to assume her new role.

Legislative Advocacy and Budget Development

Legislative advocacy regarding state funding for public education is a District priority. The Southeastern Wisconsin Schools Alliance (SWSA) and many school districts coordinated their attendance and testimony at the April 5 Joint Finance Committee in Waukesha, and our District was represented by Emily Berry. This [SWSA press release](#) provides information about the hearing and the districts that participated. Our work in support of SWSA legislative advocacy activities is one facet of our advocacy, and we will provide information about upcoming opportunities that staff, students, parents and community members can join and support.

In advance of our presentation of the preliminary 2023-2024 budget at the April 25 School Board meeting, I want to thank Heather Heaviland for leading this process. Our discussions with school principals and other building teams about stewarding our financial resources have been very productive, and I want to acknowledge everyone's efforts to provide the details and other information we need to keep the budget development process on schedule. As discussed at recent Board meetings, the District has also been in dialogue with our benefits providers and other vendors to identify ways we might be able to reduce expenses as part of budget balancing work; the food service RFP is part of this process, as well. The deadline for food service vendors to submit food service proposals is this week and we will provide an update.

The next step in the 2023-2024 budget process will be incorporating initial Board feedback and any financial updates into our preliminary budget presentation at the May 23 Board meeting. After that review and discussion, a preliminary budget will be presented for Board approval on June 13, and reviewed in the Budget Hearing that takes place in conjunction with the August 22 Annual Meeting. Following the Annual Meeting, updates will be made to reflect actual revenue and expenses, and the Board will receive the final (known as the "Original") budget for approval on October 24.

District and School Updates

I am very pleased to share that the District has completed work on compliance issues identified in the DPI Civil Rights audit conducted after the 2020-2021 school year. I want to recognize Kate Harder, Director of Special Education and Student Services, who spearheaded the work needed to complete this review and took this on soon after joining the District this year. Kate's superb management of the many facets of this process brought this lengthy initiative to a successful close. Thanks, too, to the many staff members who worked on individual issues identified in the DPI's report to the District.

All student families and staff received [this communication](#), outlining spring standardized testing and the schedule for School Perceptions surveys. All District staff received their survey link and instructions from School Perceptions on April 5, and this and the parent/community member survey will be underway through early next week. The School Perceptions Student Survey will open later this month, and schools will follow up directly with students and their families about the survey schedule and participation.

Elizabeth Russell joined the District as our new Library Media Coordinator on April 3. Elizabeth brings 20+ years of experience working with staff and students of all ages and backgrounds in library, classroom and online settings, and we feel very fortunate to have Elizabeth on our team.

The appointment of Tiara Rogers as Principal of SIS is on the Superintendent's Consent Agenda, and I have invited Tiara to introduce herself at the April 25 meeting. Tiara will begin on July 1, and comes to us from the School District of Waukesha, where she has worked for the past seven years both as a school and district leader. We welcome Tiara to Shorewood and look forward to all she will bring us with her experience and talents. We thank Sam Nadolsky for serving as Interim SIS Principal this year and are grateful to him for his leadership and service.

Sean Strauss, our Director of Buildings & Grounds, recently completed his WASBO Facilities Manager Core Certification. We congratulate him on this milestone and thank him for the commitment he holds to his profession and our school district. Sean and his crew have been busy wrapping up repairs to several rooms in the High School that were damaged by leaks caused by a broken water pipe over Winter Break. With plenty of April showers at the beginning of the month, Sean and the entire facilities team have also been working to plan spring groundskeeping projects at all of the schools; Sean is also working with our insurer to address damage to fencing and brickwork around the High School parking lot that resulted from a traffic incident a few weeks ago.

I want to make sure that all community members know that in partnership with alumni volunteers and the SEED Foundation, the District will reestablish the All-Alumni Reunion this year, on Saturday, July 1. SHS alumni Sarah and Peter Hammond have taken on leadership of the Alumni Association, and planning for the event - which has not been held since before the pandemic - is off to a great start. Information about how current

student families, staff and community members can join in this celebration of our learning community - past, present and future - will be shared soon. Please save the date.

The SEED Foundation's spring grants process is also underway and several faculty members, as well as departments and schools will submit applications for projects that will benefit academic, arts and authentic learning initiatives. The SEED annual fundraiser, *Swing with Shorewood*, is Saturday, May 6, and this and the SEED Annual Campaign provide key funding for school and district priorities. I am grateful for all that SEED does to support learning and teaching in the District, and very much appreciate their partnership as we begin reconnecting with alumni this year.



EXECUTIVE SUMMARY FOR THE SHOREWOOD SCHOOL BOARD

Topic: New Hire

Date: April 11, 2023

Prepared by: Liliana Mendoza

Recommended action:

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

Recommendation(s): Approval

Purpose: New Hire

Background: New Library Media Specialist

Elizabeth Russell is the new Library Media Specialist to the district. Elizabeth's first day was April 3rd. She transferred from Woodlands School in Milwaukee. Elizabeth has 20+ years of educational experience in the library, classroom and virtually, with extensive insight working with staff and students of all ages and backgrounds.



**EXECUTIVE SUMMARY
FOR THE SHOREWOOD SCHOOL BOARD**

Topic: Appointment of SIS Principal

Date: April 11, 2023

Prepared by: Liliana Mendoza

Recommended action: ____ Information only
____ Presentation/discussion
____ Discussion/action by committee
X Discussion/action by board of education
____ Presentation/action next meeting

Recommendation(s): Approval

Purpose: Approval of Appointment of Tiara Rogers as SIS Principal, effective July 1, 2023.

Background:

Tiara Rogers has worked in the School District of Waukesha since 2016. She served as Principal of the Waukesha Transitional Academy School for five years; for the past two years she has served as the Director of extended Learning and Educator Development.



EXECUTIVE SUMMARY FOR THE SHOREWOOD SCHOOL BOARD

Topic: Monthly Financial Reports

Date: April 11, 2023

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.

Notes and Comments:

February 2023 Statements

February 2023 financial statements reflect activities and financial changes for the first eight months of the fiscal year.

- Revenue and Expenses
 - While operating fund revenues show a large projected shortfall, this is largely due to an algorithm error that overstates the proportion of property tax revenue that should be collected in January and February. The District expects to receive 100% of the budgeted property tax amount. State revenue is, however, expected to fall short of the projected budget. A budget modification reflecting this change along with compensatory increases to other revenue categories and decreased expenses will be presented to the board for review on 4/11/2023.
 - Operating fund expenses are tracking in the aggregate very close to the budget, but certain categories are showing higher than budgeted expenses while others are tracking under budget. Unanticipated expenses account for a portion of the categories that are trending towards over budget.
- Balance Sheet

- The balance sheet for general operating funds is consistent with expectations for this time of year. Current trends project a year-end fund balance that is close to or slightly above the projected amount.

Attachments:

- Budget Performance Update
- Revenue Dashboard
- Expense Dashboard
- Cash Receipts 2023-02
- Budget Status 2023-02
- Check Register 2023-02
- Balance Sheet 2023-02

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 Sch Dist - Budget Performance Update - General Fund



Fund summary basis: General and Special Education

Month of February (fiscal year 2023):

↑ Total MTD Revenues: \$6,222,835; over plan* (favorable) by +\$98,338
 ↓ Total MTD Expenditures: \$2,450,413; under plan (favorable) by -\$21,640

Fiscal year to date (July-February):

↓ Total YTD Revenues: \$14,886,986 (46.8% of annual budget compared to 51.1% prior YTD); under plan (unfavorable) year-to-date (YTD) by **-\$2,396,725**

100 TRANSFERS - IN FROM ANOTHER FUND: +\$0

↓ 200 REVENUE FROM LOCAL SOURCES: **-\$2,367,007**

300 INTERDISTRICT PAYMENTS WITHIN WISCONSIN: +\$0

500 REVENUE FROM INTERMEDIATE SOURCES: +\$0

↓ 600 REVENUE FROM STATE SOURCES: **-\$47,740**

↓ 700 REVENUE FROM FEDERAL SOURCES: **-\$115,041**

↑ 900 OTHER REVENUES: +\$133,063

↓ Total YTD Expenditures: \$15,738,580 (50.0% of annual budget compared to 50.1% prior YTD); under plan (favorable) year-to-date (YTD) by **-\$574,009**

↓ 100 SALARIES: -\$283,016

↓ 200 EMPLOYEE BENEFITS: -\$131,230

↓ 300 PURCHASED SERVICES: -\$93,935

↓ 400 NON-CAPITAL OBJECTS: -\$1,444

↓ 500 CAPITAL OBJECTS: -\$16,667

↓ 600 DEBT RETIREMENT: -\$5,538

↓ 700 INSURANCE AND JUDGMENTS: -\$47,461

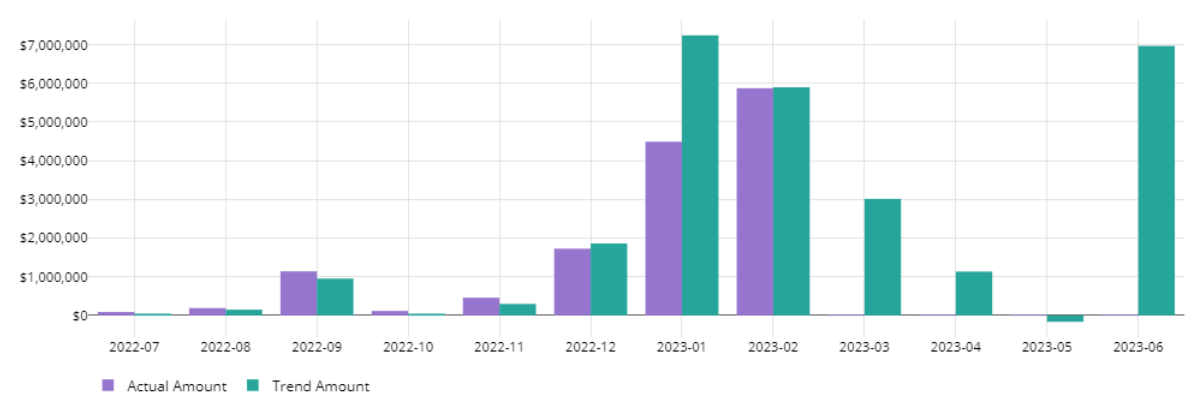
800 TRANSFERS: +\$0

↑ 900 OTHER OBJECTS: **+\$5,282**

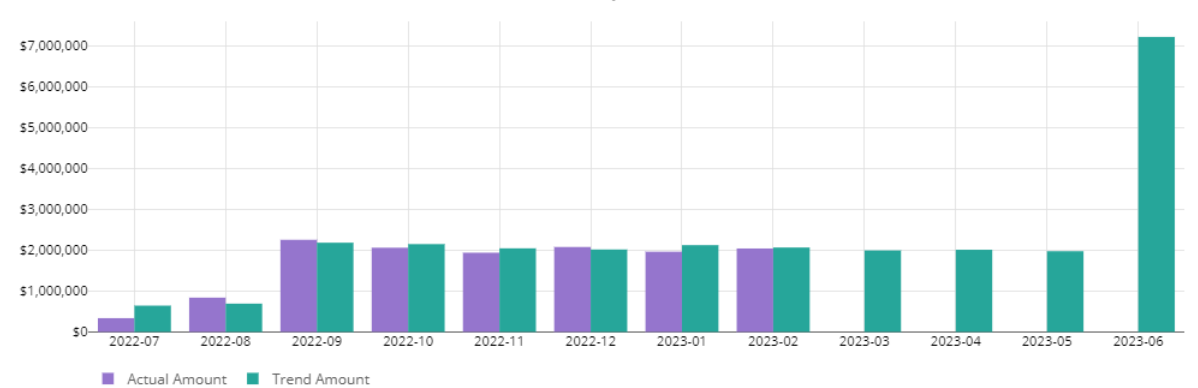
End of Fiscal Year Projection

	Projected	Annual Budget	Variance
Total Revenues	\$29,407,036	\$31,803,761	-\$2,396,725
Total Expenditures	\$30,905,881	\$31,479,890	-\$574,009
Difference	↓ \$1,498,845	↓ \$222,871	↓ \$1,922,716

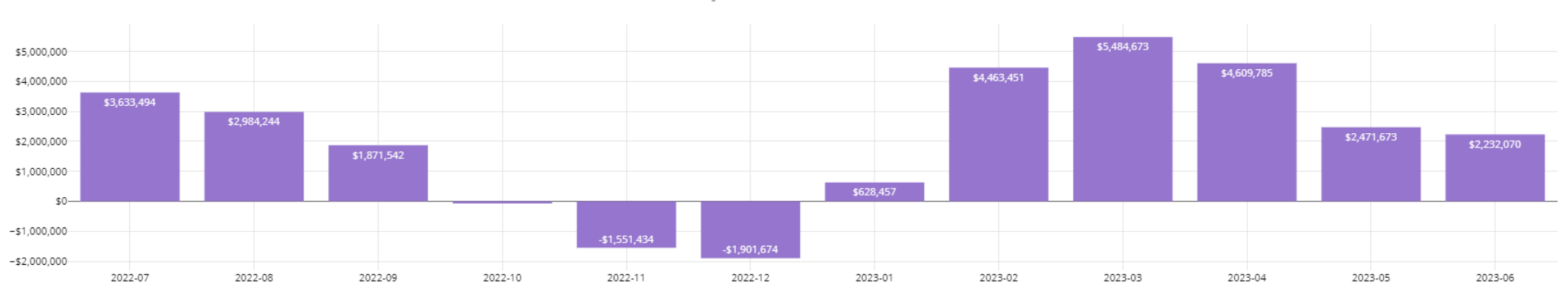
Actual vs. Plan (Trend) Revenues - General Fund



Actual vs. Plan (Trend) Expenses - General Fund



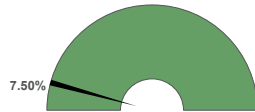
Actual and Projected Fund Balances - General Fund



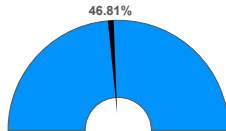
General and Special Education Funds | Revenue Dashboard

For the Period Ending February 28, 2023

Projected Year End Fund Balance
as % of Budgeted Revenues



Actual YTD Total Revenues



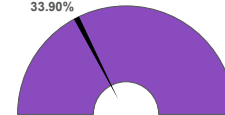
Projected YTD Total Revenues
54.34%

Actual YTD Local Sources



Projected YTD Local Sources
83.40%

Actual YTD State Sources

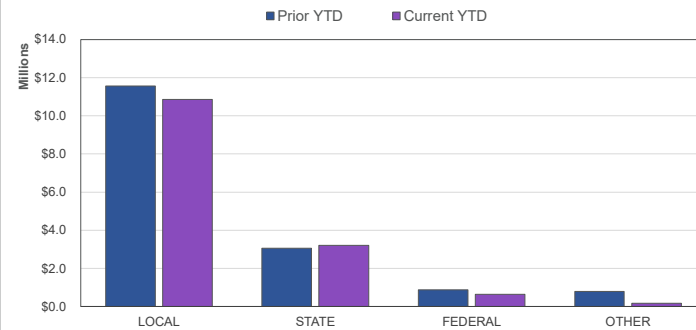


Projected YTD State Sources
34.41%

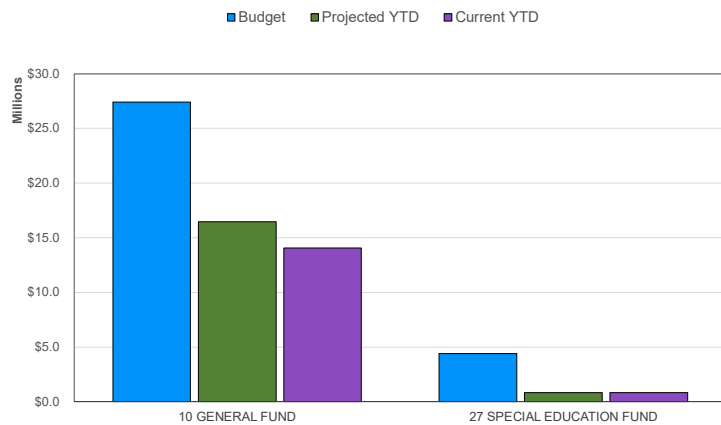
Top 10 Sources of Revenue (Year-to-Date)

Property Tax	\$10,146,956.34
Equalization Aid	\$2,542,780.00
Special Education State Aid	\$667,415.65
Federal Special Projects Aid Transited Through Dpi	\$437,988.53
Student Fees	\$348,431.56
Earnings On Investments	\$191,691.06
Federal Aid Received Through State Agencies Other Than Dpi	\$177,760.12
Insurance Claims And Reimbursements	\$110,047.20
Rentals	\$76,619.25
Other School Activity Income	\$60,027.94
Percent of Total Revenues Year-to-Date	99.15%

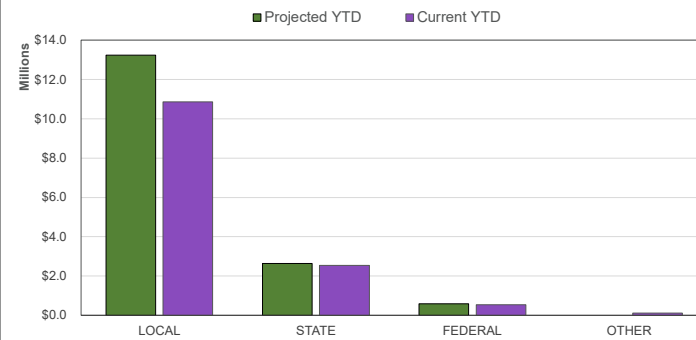
Revenues by Source



Total Revenues



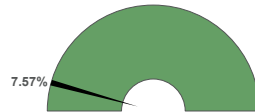
Revenues by Source



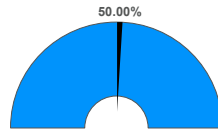
General and Special Education Funds | Expenditure Dashboard

For the Period Ending February 28, 2023

Projected Year End Fund Balance
as % of Budgeted Expenditures

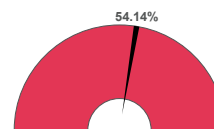


Actual YTD Total Expenditures



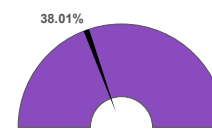
Projected YTD Total Expenditures
51.82%

Actual YTD Salaries / Benefits



Projected YTD Salaries / Benefits
55.91%

Actual YTD Other Objects

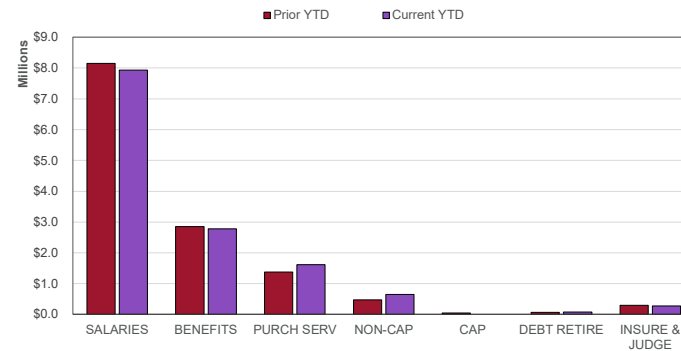


Projected YTD Other Objects
39.99%

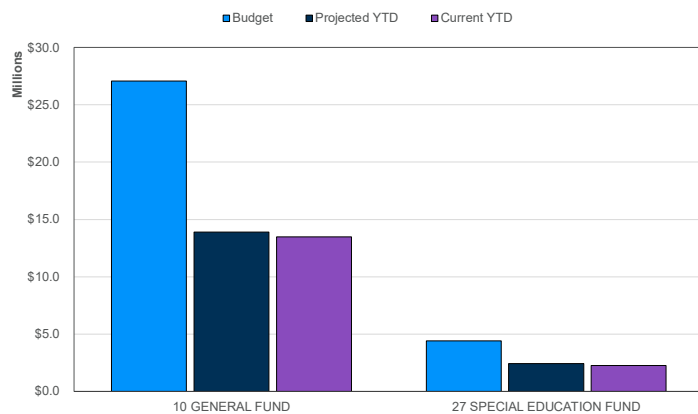
Top 10 Expenditures by Function (Year-to-Date)

Regular Curriculum	\$4,019,798.69
Undifferentiated Curriculum	\$2,673,506.48
Business Administration	\$2,436,382.22
Special Education Curriculum	\$1,519,713.29
Pupil Services	\$1,005,078.50
Instructional Staff Services	\$945,262.09
School Building Administration	\$834,556.28
General Administration	\$511,739.64
Purchased Instructional Services	\$388,358.63
Physical Curriculum	\$367,086.73
Percent of Total Expenditures Year-to-Date	93.41%

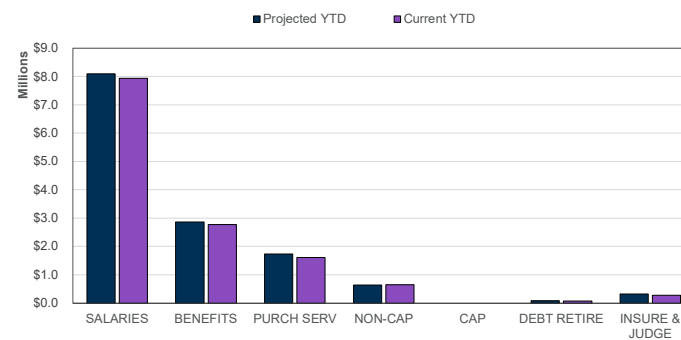
Expenditures by Object



Total Expenditures



Expenditures By Object



Shorewood Sch Dist - Monthly Expenditure Overview - Funds 10 & 27 (Transfers Not Included)



Total YTD Expenses
\$15,738,580

Variance to Budget \$-574,009

FAVORABLE

YTD Salaries & Benefits
\$12,663,342

Variance to Budget \$-414,246

FAVORABLE

YTD Purchased Services
\$1,901,799

Variance to Budget \$-93,935

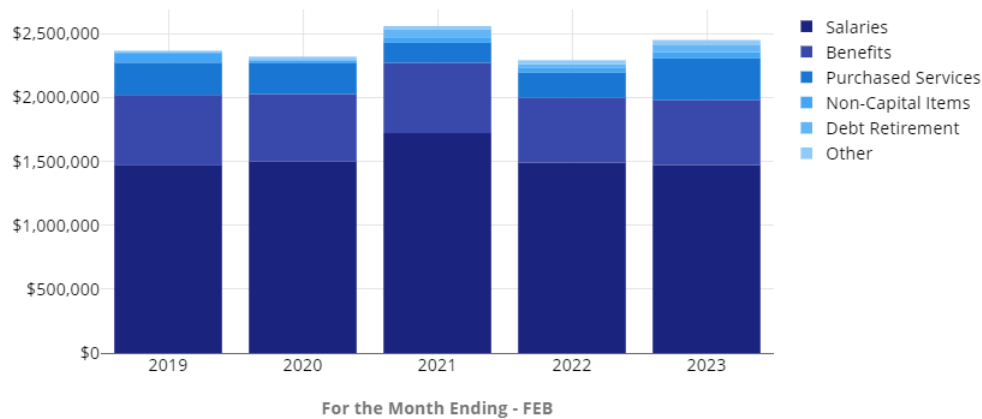
FAVORABLE

YTD Other Expenses
\$1,173,439

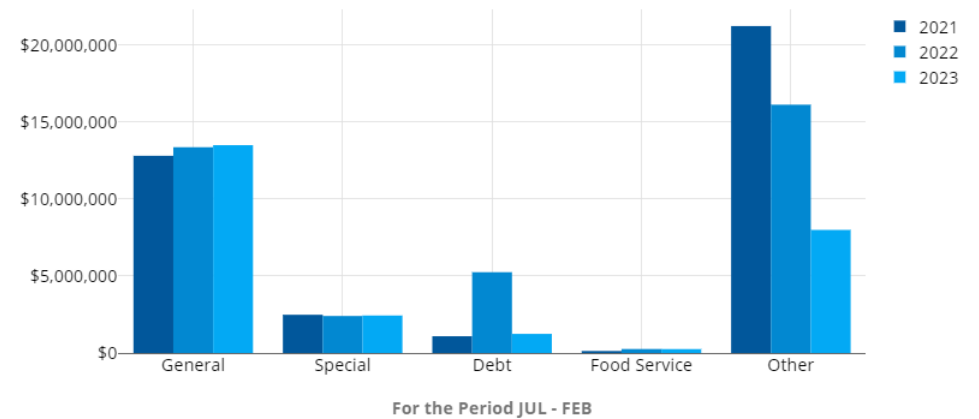
Variance to Budget \$-65,828

FAVORABLE

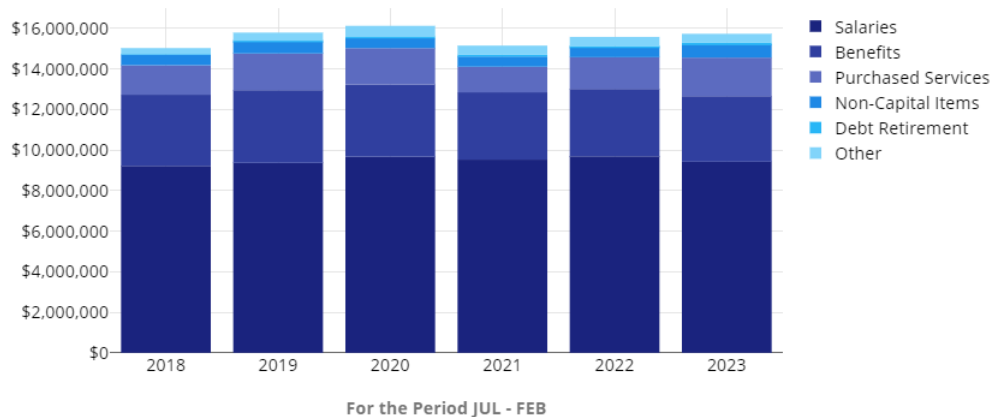
Historical Expenses for Current Month



Year to Date Expenses by Fund



Year to Date Expenses by Object



Object Level 1	For the Period JUL - FEB			
	2020	2021	2022	2023
	YTD Amount	YTD Amount	YTD Amount	YTD Amount
Salaries	\$9,673,142	\$9,531,900	\$9,694,964	\$9,424,993
Benefits	\$3,562,724	\$3,320,664	\$3,324,212	\$3,238,349
Purchased Services	\$1,796,301	\$1,261,340	\$1,562,263	\$1,901,799
Non-Capital Items	\$490,388	\$505,947	\$495,132	\$653,688
Capital Items	\$38,126	\$11,640	\$39,652	\$0
Debt Retirements	\$55,000	\$80,457	\$62,933	\$74,462
District Insurance	\$370,617	\$336,934	\$289,900	\$279,268
Other	\$145,646	\$107,954	\$116,110	\$166,021
Transfers	\$0	\$0	\$0	\$0

Shorewood Sch Dist - Monthly Revenue Overview - Funds 10 & 27 (Transfers Not Included)



Total YTD Revenues

\$14,886,986

Variance to Budget \$-2,396,725

UNFAVORABLE

YTD Local Sources

\$10,866,044

Variance to Budget \$-2,367,007

UNFAVORABLE

YTD State Sources

\$3,216,422

Variance to Budget \$-47,740

UNFAVORABLE

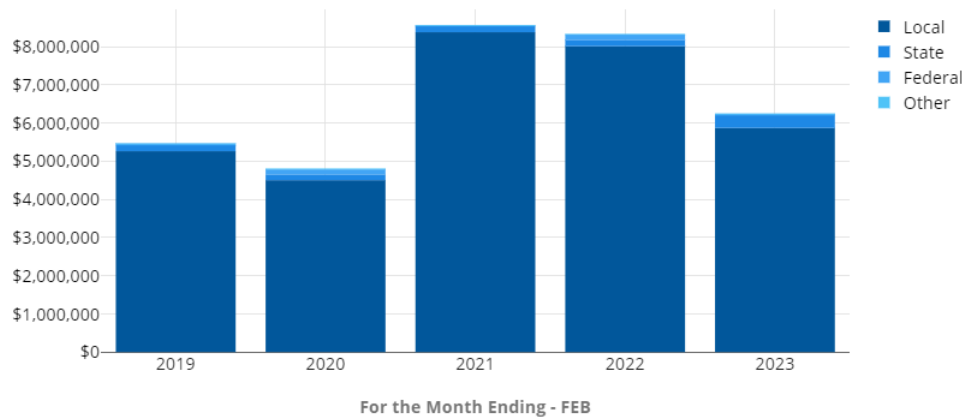
YTD Federal Sources

\$638,124

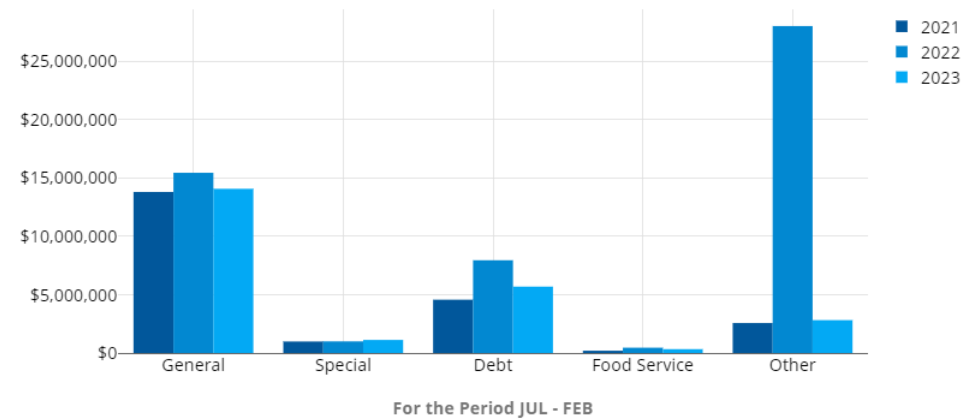
Variance to Budget \$-115,041

UNFAVORABLE

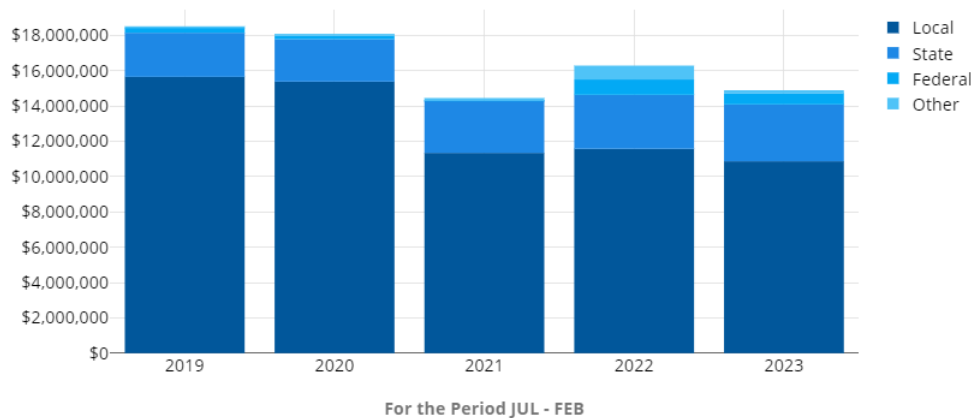
Historical Revenues for Current Month



Year to Date Revenues by Fund



Year to Date Revenues by Source



Source Level 2	For the Period JUL - FEB			
	2019	2020	2021	2022
	YTD Amount	YTD Amount	YTD Amount	YTD Amount
210 TAXES	\$15,061,759	\$14,740,536	\$11,057,665	\$11,160,3
290 OTHER REVENUE FROM LOCAL SOURCES	\$468,408	\$520,784	\$264,535	\$325,2
610 STATE AID - CATEGORICAL	\$544,490	\$527,196	\$644,198	\$670,5
620 STATE AID - GENERAL	\$1,928,362	\$1,853,395	\$2,311,970	\$2,383,9
690 OTHER REVENUE FROM STATE SOURCES	\$24,208	\$0	\$7,920	
730 FEDERAL SPECIAL PROJECTS AID TRANSITED THROUGH DPI	\$221,569	\$136,462	\$0	\$514,1
750 ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA)	\$61,177	\$44,708	\$0	\$100,7