

PLEASE POST



SCHOOL DISTRICT OF SHOREWOOD
Shorewood, Wisconsin
October 26, 2021 AGENDA

SCHOOL BOARD MEETING
7:00 PM
**Shorewood Intermediate School, Room 214
3830 North Morris Boulevard
Shorewood, WI 53211**

We have moved the community viewing area for the Board Meeting from the SIS Library to the Orchestra Room (Room 236). The track doors will open at 6 pm; masks are required and chairs have been arranged in Room 236 to provide social distance for 45 participants. The SIS football banquet will also be held at SIS tomorrow evening and parking may be limited.

There will be three 45-minute public comment opportunities during the Board meeting. All community members - viewing in the building and from elsewhere - will make comments on Zoom. Those viewing the meeting in the building may sign up to speak using the form provided; online attendees can sign up to speak using the Zoom chat function. Names will be called in the order received, alternating between in-person and online participants. To provide time for as many community members as possible, please keep comments to three minutes.

Due to active health and safety concerns associated with the ongoing COVID-19 pandemic public health emergency, attendees are encouraged to use the alternative method of access that the District is providing on Zoom:

Join Zoom:

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

Meeting ID: 815 9962 7722

One tap mobile

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+13017158592,,81599627722# US (Washington DC)

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+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/j/81599627722>

I. 7 pm CALL TO ORDER

A. Adopt the Agenda (GC2)

B. Overarching Result for Shorewood School District (R1)

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

C. Awards and Recognitions

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

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. 7:40 pm BOARD BUSINESS AND POSSIBLE BOARD ACTION

A. 2021-2022 Final Budget and Levy Approval 3

B. Budget Development Process 2022-2023

C. Approval of R2 Student Results (Math) Sam Coleman 27

D. Administration Recommendations for Operating Expectations Monitoring Reports 34

V. 8:40 pm BOARD CONSENT AGENDA (GC2)

A. Approval of Board Meeting Minutes 39

October 12, 2021 Regular Meeting

VI. 8:35 pm BOARD MEMBER REPORTS 41

VII. 8:50 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.

VIII. 9:05 pm SUPERINTENDENT'S REPORT 42

IX. 9:20 pm SUPERINTENDENT'S CONSENT AGENDA

A. Monthly Financial Reports 46

B. Approval of Model UN Overnight Field Trip 49

X. 9:30 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. 9:45 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: 2021-2022 Proposed Budget
Date: October 21, 2021
Prepared by: Heather Heaviland

Recommended action:

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

Recommendation(s): Recommend adoption of the annual operating and capital original budgets for the 2021-2022 school year.

Purpose: The District is seeking approval of a revised budget which reflects the final aid award and revenue limit from the Department of Public Instruction, updated expense projections, and proposed compensation changes.

Background: In June 2021, the District approved a preliminary budget for the 2021-2022 school year. This budget, along with the associated tax levy, was presented to the public on August 24, 2021. The preliminary budget reflects an estimate of the aid that will be received from the state Department of Public Instruction, the amount by which base salaries will be increased, and allowances for various other expenses such as health and other types of insurance, new/replacement staff salaries, instructional expenses, and budgets for departments and schools. Over the course of the summer and early fall, many of these expenses are solidified and our revenue is finalized following the third Friday count of enrolled students and student membership. At this time, our budget projections can be updated to reflect these known amounts in lieu of the estimates used in June. This new, updated budget is referred to as the “original budget” throughout this memo.

Overview of Budget Changes

Revenue

The original budget includes general fund revenue of \$27,199,502, compared with \$27,517,671 in the preliminary budget. This \$318,169 decrease in projected revenue is driven by multiple factors. The overall revenue limit decreased by \$519,392 from the preliminary budget projection. This decrease was partially offset by increases from other revenue sources, including ESSER and student fees.

Expense

General fund expenses in the aggregate remained close to the preliminary budget with a net increase of \$61,478. While we were able to reduce expenses in some areas, expenses in other areas were under-budgeted. With the return to school, we have seen expenses increase in multiple areas. One of the most significant changes is in buildings and maintenance (a primary expense in 'business administration'). With buildings coming back on line, and utilities expenses increasing, we expect costs for building maintenance to increase significantly over 2020-2021 when buildings were used lightly for the majority of the year.

Included in the expenses is an increase in base salary of .46% over the preliminary 1.23% for a total increase of 1.69%. This amount adds an additional \$56,637 to the teachers' salary schedule, which is equivalent to the total cost of lane adjustments for the 2021-2022 school year. In an effort to be consistent across all staff categories, the same percentage (.46%) is also added to the salary schedules/base salaries of all non-teaching staff.

Overall, the general fund is expected to increase by a modest \$96,740, which is \$476,387 under the amount projected in the preliminary budget. The attached document "Original Budget 2021-2022" provides additional details for the general fund (Fund 10), as well as the other funds. It should be noted that the account codes for several expenditures have been updated to reflect current state standards and certain expenses were reclassified. As a result, line by line comparisons may not provide an accurate picture of expense changes. The District will be continuing to refine and create greater consistency in account code usage in order to enable more accurate line by line comparisons.

Fiscal Impact

The proposed original budget provides little to no margin for unanticipated expenses in the 2021-2022 school year. In addition, with costs continuing to increase and a biennial state budget that includes no increases to the revenue limit in either the current or the 2022-2023 school year, the District is likely to face ongoing financial challenges. We will need to modify our operational model in order to maintain financial health going forward. The District does, however, desire to show a good faith effort to all of our staff that we are willing to work diligently towards making budget modifications that will allow Shorewood Schools to continue to not only offer competitive salaries, but most importantly to meet our goal of providing equity, growth, and excellence for all. In the coming year, we will be asking all of our leaders and staff to participate in a review of our operational model and to identify strategies that will

reduce costs in the future. We will also be asking leaders to make careful and strategic spending choices throughout the year that will enable us to exceed the expected year-end fund balance amount. The Board has also requested a summary of cost implications of adding steps to the teacher’s salary schedule. The table below shows the cost and potential general fund balance implications of these changes.

	Proposed Budget	Alternate A	Alternate B
	All Staff Receive 1.23% base salary increase		
		Teachers Receive Step (.5) Increase	Teachers, Support Staff, and Custodians Receive Step (.5) Increase
	Teachers Receive Lane Changes		
	All Staff Receive Equivalent Additional Percentage		All Staff Receive Equivalent Additional Percentage
Total Cost (Over)/Under Proposed Budget	0	(79,230)	(340,435)
Projected Fund Balance with Changes as of 6/30/22	2,776,594	2,697,562	2,436,357
<i>% of FY22 Expenses</i>	<i>10.21%</i>	<i>9.92%</i>	<i>8.96%</i>
Potential Fund Balance with FY22 salary changes + 4% CPI, as of 6/30/23*	1,845,988	1,763,787	1,492,134
<i>% of FY22 Expenses</i>	<i>6.79%</i>	<i>6.48%</i>	<i>5.49%</i>
*Assumes all revenue and other expenses do not change in FY23			

As is shown above, provision of an increase that would allow a ‘one row’ increase in steps on the teacher schedule, support and custodial staff step changes, and a commensurate increase for other staff categories would require an increase to the budget of \$340,435, which well exceeds available funds and would put us in a difficult position going forward. Based on current information, we could be facing as much as a \$1M shortfall in 2022-2023. Our goal with the proposed budget is to provide a modest increase and recognize the commitment to lane changes without putting the District in a position where drastic changes must be made in order to continue operations. We look forward to partnering with all of Shorewood’s leaders in working towards a healthy and sustainable financial picture going forward.

Attachment(s):

FY22 Proposed Original Budget 2021 10 26

ORIGINAL BUDGET 2021-22 *			
GENERAL FUND (FUND 10)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
Beginning Fund Balance (Account 930 000)	2,661,032	2,468,460	2,679,854
Ending Fund Balance, Unassigned (Acct. 939 000)	2,468,658	2,679,854	2,776,594
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	2,468,460	2,679,854	2,776,594
REVENUES & OTHER FINANCING SOURCES			
<i>Local Sources</i>			
210 Taxes	16,647,526	16,187,953	15,968,605
260 Non-Capital Sales	1,750	810	8,316
270 School Activity Income	74,952	24,662	12,300
280 Interest on Investments	59,985	2,742	54,840
290 Other Revenue, Local Sources	736,678	430,091	606,713
Subtotal Local Sources	17,520,890	16,646,257	16,650,774
340 Payments for Services	1,118,098	1,126,891	1,516,964
Subtotal Other School Districts within Wisconsin	1,118,098	1,126,891	1,516,964
<i>State Sources</i>			
610 State Aid -- Categorical	780,392	607,877	486,708
620 State Aid -- General	4,710,639	5,872,717	5,956,552
630 DPI Special Project Grants	66,843	93,968	14,080
690 Other Revenue	1,399,134	1,360,647	1,330,494
Subtotal State Sources	6,957,008	7,935,208	7,787,834
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0	0	0
730 DPI Special Project Grants	64,988	249,018	855,878
750 IASA Grants	152,907	127,865	257,302
780 Other Federal Revenue Through State	4,842	33,590	33,590
Subtotal Federal Sources	222,737	410,473	1,146,770
<i>Other Revenues</i>			
960 Adjustments	31,198	78,035	59,240
970 Refund of Disbursement	68,172	115,058	35,920
990 Miscellaneous	26,539	1,799	2,000
Subtotal Other Revenues	125,909	194,892	97,160
TOTAL REVENUES & OTHER FINANCING SOURCES	25,944,642	26,400,415	27,199,502
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	5,757,316	5,436,084	5,229,153
120 000 Regular Curriculum	7,209,653	7,510,194	7,670,143
130 000 Vocational Curriculum	148,372	160,221	163,849
140 000 Physical Curriculum	719,707	688,676	654,721
160 000 Co-Curricular Activities	319,177	342,057	398,526
170 000 Other Special Needs	118,081	95,203	43,968
Subtotal Instruction	14,272,306	14,232,434	14,160,359
<i>Support Sources</i>			
210 000 Pupil Services	1,099,549	1,237,032	1,115,250
220 000 Instructional Staff Services	1,146,169	1,046,140	1,314,190
230 000 General Administration	605,494	508,497	655,483
240 000 School Building Administration	1,316,200	1,285,116	1,310,767
250 000 Business Administration	3,550,899	3,330,510	4,073,202
260 000 Central Services	469,392	570,555	210,114
270 000 Insurance & Judgments	396,244	377,545	350,878
280 000 Debt Services	55,000	80,457	97,216
290 000 Other Support Services	46,461	139,300	317,786
Subtotal Support Sources	8,685,407	8,575,152	9,444,885
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	2,779,667	2,717,530	2,836,061
430 000 Instructional Service Payments	399,789	654,801	659,098
490 000 Other Non-Program Transactions	45	9,104	2,359
Subtotal Non-Program Transactions	3,179,500	3,381,435	3,497,518
TOTAL EXPENDITURES & OTHER FINANCING USES	26,137,213	26,189,021	27,102,762

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	47,018	74,136	340,580
900 000 Ending Fund Balance	74,136	340,580	326,580
REVENUES & OTHER FINANCING SOURCES			
100 000 Instruction	241,440	132,042	14,000
200 000 Support Services	240,767	121,490	0
400 000 Non-Program Transactions	0	16,230	0
TOTAL EXPENDITURES & OTHER FINANCING USES	482,207	269,762	14,000

SPECIAL EDUCATION FUND (FUND 27)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	2,779,667	2,717,530	2,710,423
<i>Intermediate Sources</i>			
510 Transit of Aids	589	2,855	2,900
Subtotal Intermediate Sources	589	2,855	2,900
<i>State Sources</i>			
610 State Aid -- Categorical	873,643	1,073,708	1,020,761
620 State Aid -- General	78,815	0	0
690 Other Revenue	8,026	17,000	17,000
Subtotal State Sources	960,484	1,090,708	1,037,761
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0	0	0
730 DPI Special Project Grants	234,529	448,204	479,528
750 IASA Grants	0	0	0
760 JTPA	0	0	0
770 Other Federal Revenue Through Local Units	0	0	0
780 Other Federal Revenue Through State	144,800	6,882	145,000
790 Other Federal Revenue - Direct	6,273	0	0
Subtotal Federal Sources	385,602	455,086	624,528
Subtotal Other Revenues	6	135	0
TOTAL REVENUES & OTHER FINANCING SOURCES	4,126,347	4,267,434	4,375,612
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	0	0	0
150 000 Special Education Curriculum	3,194,062	3,265,184	3,145,890
Subtotal Instruction	3,194,062	3,265,184	3,145,890
<i>Support Sources</i>			
210 000 Pupil Services	449,513	485,429	471,165
220 000 Instructional Staff Services	258,664	346,531	455,557
250 000 Business Administration	32,339	17,539	50,535
260 000 Central Services	808	1,697	3,650
Subtotal Support Sources	741,323	851,196	1,011,864
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0	0	952
430 000 Instructional Service Payments	182,088	151,054	216,906
490 000 Other Non-Program Transactions	8,874	0	0
Subtotal Non-Program Transactions	190,962	151,054	217,858
TOTAL EXPENDITURES & OTHER FINANCING USES	4,126,347	4,267,434	4,375,612
DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	2,653,197	3,303,544	3,372,487
900 000 ENDING FUND BALANCES	3,303,544	3,372,487	3,448,510
TOTAL REVENUES & OTHER FINANCING SOURCES	6,665,510	4,571,727	7,950,833
281 000 Long-Term Capital Debt	5,161,515	3,635,499	3,564,947
282 000 Refinancing	0	0	3,966,377
285 000 Post Employment Benefit Debt	588,860	531,143	343,486
289 000 Other Long-Term General Obligation Debt	264,788	336,143	0
TOTAL EXPENDITURES & OTHER FINANCING USES	6,015,163	4,502,784	7,874,810
842 000 INDEBTEDNESS, END OF YEAR	10,480,000	47,455,000	44,275,000
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	0	35,789,409	5,631,948
900 000 Ending Fund Balance	35,789,409	5,631,948	640,960
TOTAL REVENUES & OTHER FINANCING SOURCES	40,562,082	764,737	420,100
200 000 Support Services	4,772,673	30,922,198	5,411,088
TOTAL EXPENDITURES & OTHER FINANCING USES	4,772,673	30,922,198	5,411,088
FOOD SERVICE FUND (FUND 50)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	0	77,168	155,458
900 000 ENDING FUND BALANCE	77,168	155,458	198,310
TOTAL REVENUES & OTHER FINANCING SOURCES	465,431	395,032	393,905
200 000 Support Services	388,264	316,742	351,053
TOTAL EXPENDITURES & OTHER FINANCING USES	388,264	316,742	351,053

COMMUNITY SERVICE FUND (FUND 80)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	481,026	298,303	297,349
900 000 ENDING FUND BALANCE	298,303	297,349	626,857
TOTAL REVENUES & OTHER FINANCING SOURCES	1,982,575	1,760,343	2,714,620
200 000 Support Services	837,630	560,174	840,316
300 000 Community Services	1,327,669	1,163,006	1,544,796
TOTAL EXPENDITURES & OTHER FINANCING USES	2,165,299	1,761,297	2,385,112

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	0	0	0
900 000 ENDING FUND BALANCE	0	0	0
TOTAL REVENUES & OTHER FINANCING SOURCES	0	0	0
100 000 Instruction	0	0	0
200 000 Support Services	0	0	0
400 000 Non-Program Transactions	0	0	0
TOTAL EXPENDITURES & OTHER FINANCING USES	0	0	0

* 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.



**EXECUTIVE SUMMARY
FOR THE SHOREWOOD SCHOOL BOARD**

Topic: 2021-2022 Budget

Date: 10/26/21

Prepared by: Heather Heaviland

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

Recommendation(s): Recommend adopt property tax levy in the amount of \$21,665,147, including \$275,000 for a Capital Expansion Fund, to provide for operation and maintenance of said School District.

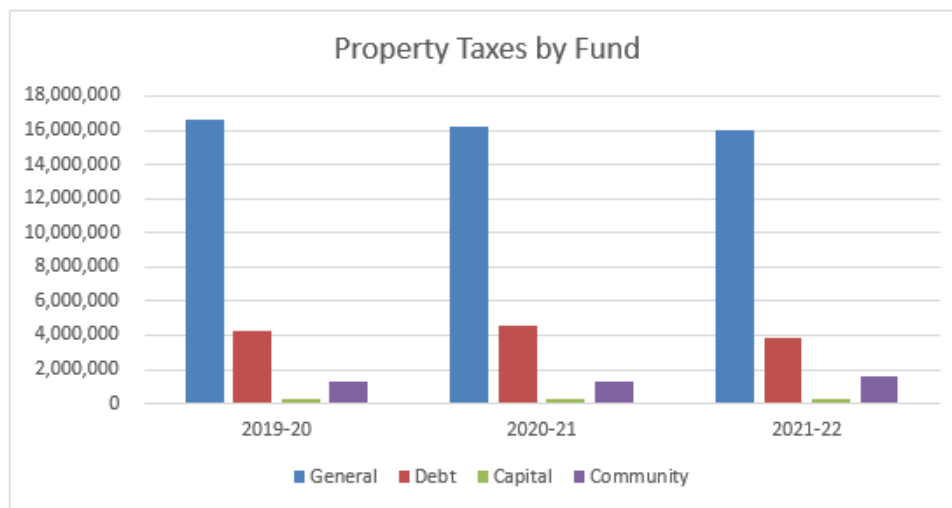
Purpose: Approve tax levy.

Background:

The tax levy supports educational and support programs (general operations), repayment of debt, capital projects and community services. As is shown in the table below, the proposed final levy amount of \$21,665,147 is below last year's levy (\$22,284,348). The final amount is also below the preliminary budget amount presented to the public in August 2021 (\$23,227,072). Decreases are driven by multiple factors, including a lower revenue limit than anticipated and a decrease in property valuation relative to the rest of the state.

PROPOSED PROPERTY TAX LEVY			
FUND	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
General Fund	16,647,526	16,187,953	15,968,605
Referendum Debt Service Fund	3,777,937	3,971,546	3,271,473
Non-Referendum Debt Service Fund	455,348	599,849	600,069
Capital Expansion Fund	275,000	275,000	275,000
Community Service Fund	1,250,000	1,250,000	1,550,000
TOTAL SCHOOL LEVY	22,405,811	22,284,348	21,665,147
PERCENTAGE INCREASE --			
TOTAL LEVY FROM PRIOR YEAR		-0.5%	-2.8%
Equalized property tax rate	14.07	14.13	12.74

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 education and support.



The levy amount for the community service fund reflects an increase over prior years. This increase is driven by two factors. First, program revenue continues to be limited due to COVID-19 restrictions on program capacity. Second, the fitness center and VHE pool are in need of multiple improvements to address deferred maintenance.



Shorewood
SCHOOL DISTRICT

Proposed 2021-2022 Budget

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October 26, 2021

Heather Heaviland
Director of Business Services

2021-2022 Budget Review

- ❖ Overview of Revenues
- ❖ Overview of Expenses/Expense Breakdown
- ❖ Budget Changes and Challenges
- ❖ Alternate Compensation Scenarios and Funding Options
- ❖ Fund Balance Overview and Projected Changes
- ❖ Action Steps 2022-2023

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Revenue (General Operating Fund)

- ❖ June Preliminary Budget: \$27,517,671
- ❖ October Original Budget: \$27,199,502
- ❖ Change in Revenue: -\$318,169



Why Did Revenue Decrease?

- ❖ Lower than expected revenue limit (-\$519,392)
- ❖ Offsetting revenue changes
 - Additional reimbursement from ESSER



Expenses (General Fund)

- ❖ June Preliminary Budget: \$27,041,284
- ❖ October Original Budget: \$27,102,762
- ❖ Change in Expense: \$61,478

2021-2022 Revenue - Expenses = \$96,740

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Expense Breakdown (Funds 10/27)

Category	Description	Budget Amount
General Instruction	Salaries and benefits for teaching staff (most subjects)	\$ 13,717,865
Special Education	Special education staffing and services	\$ 4,375,612
Student Activities	After school activities, clubs, etc.	\$ 398,526
Other Specialized Services	Multi-lingual learning	\$ 43,968
Pupil Services	Health, guidance, and other student supports	\$ 1,115,250
Instructional Staff Services	Libraries, tech support, title-funded staff, summer school, lunch/playground supervision	\$ 1,314,190
General Administration	Superintendent's office, communications, legal services, support services	\$ 655,483
School Building Administration	Principals, office staff, and other school leadership	\$ 1,310,767
Buildings, Operations, and Finance	Utilities, custodial staff, maintenance, and grounds - 77% of total	\$ 4,073,202
Central Services	Districtwide infrastructure	\$ 210,114
Insurance	Property and liability insurance	\$ 350,878
Debt Services	Cost of debt service (partially offset by revenue), tech leases	\$ 97,216
Other Support Services	Worker's compensation, other insurance	\$ 317,786

Budget Changes

- ❖ Personnel - Wages within .3% of preliminary budget (savings from certain positions not being filled was offset by increases in hours for other positions and filling of vacancies)
 - Includes 1.23% base wage increase for all staff
 - + Lanes for eligible teachers (equivalent to a .46% increase on the teacher salary schedule)
 - .46% increase to custodial, support staff, and administrative salary schedules

- ❖ Benefits - Net decrease of 6% due to plan changes

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Budget Changes

- ❖ Buildings and Maintenance - 11.6% increase due to buildings returning to full use + increased expenses (partially offset by ESSER)
- ❖ Miscellaneous adjustments to account for expenses incurred only when buildings are occupied



Cost Reduction Challenges

- ❖ 83% of expenses are for personnel
 - Staffing changes at this time of the year would either cause significant learning disruption and/or eliminate a whole functional area
- ❖ Approximately \$575K in materials have not been paid out as of 9/30/2021; however the majority of expenses have been committed or are counted on by staff for instructional delivery, cleaning supplies, and other needs.

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Cost Reduction Commitment

- ❖ We need to work throughout the year to:
 - Closely monitor expenditures and identify more opportunities for cost containment - Can we get to a better than expected ending balance?
 - Identify opportunities to make our operational model more efficient without sacrificing on our core mission. Can we identify long-term savings that will help us maintain top salaries?

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Alternate Salary Increase Scenarios

	Proposed Budget	Alternate A	Alternate B
	All Staff Receive 1.23% base salary increase		
		Teachers Receive Step (.5) Increase	Teachers, Support Staff, and Custodians Receive Step (.5) Increase
	Teachers Receive Lane Changes		
	All Staff Receive Equivalent Additional Percentage		All Staff Receive Equivalent Additional Percentage
Total Cost (Over)/Under Proposed Budget	0	(79,230)	(340,435)
Projected Fund Balance with Changes as of 6/30/22	2,776,594	2,697,562	2,436,357
<i>% of FY22 Expenses</i>	<i>10.21%</i>	<i>9.92%</i>	<i>8.96%</i>
Potential Fund Balance with FY22 salary changes + 4% CPI, as of 6/30/23*	1,845,988	1,763,787	1,492,134
<i>% of FY22 Expenses</i>	<i>6.79%</i>	<i>6.48%</i>	<i>5.49%</i>

*Assumes all revenue and other expenses do not change in FY23



How Does the Proposed Budget Impact Teacher Salaries?

- ❖ Current Average Base Salary: \$68,059
 - Steps 1-5: \$52,738 (27% of teachers)
 - Steps 6-10: \$61,242 (31% of teachers)
 - Steps 11-12: \$83,021 (42% of teachers)

- ❖ Average Base Salary - Proposed Budget: \$70,268
 - Steps 1-5: \$53,564
 - Steps 6-10: \$63,147
 - Steps 11-12: \$85,018

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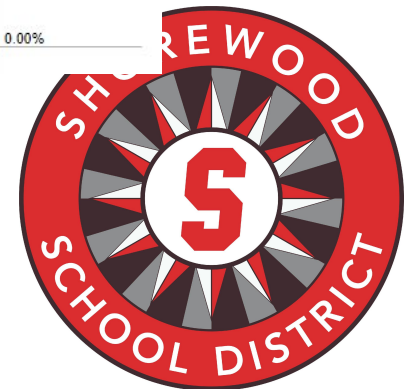
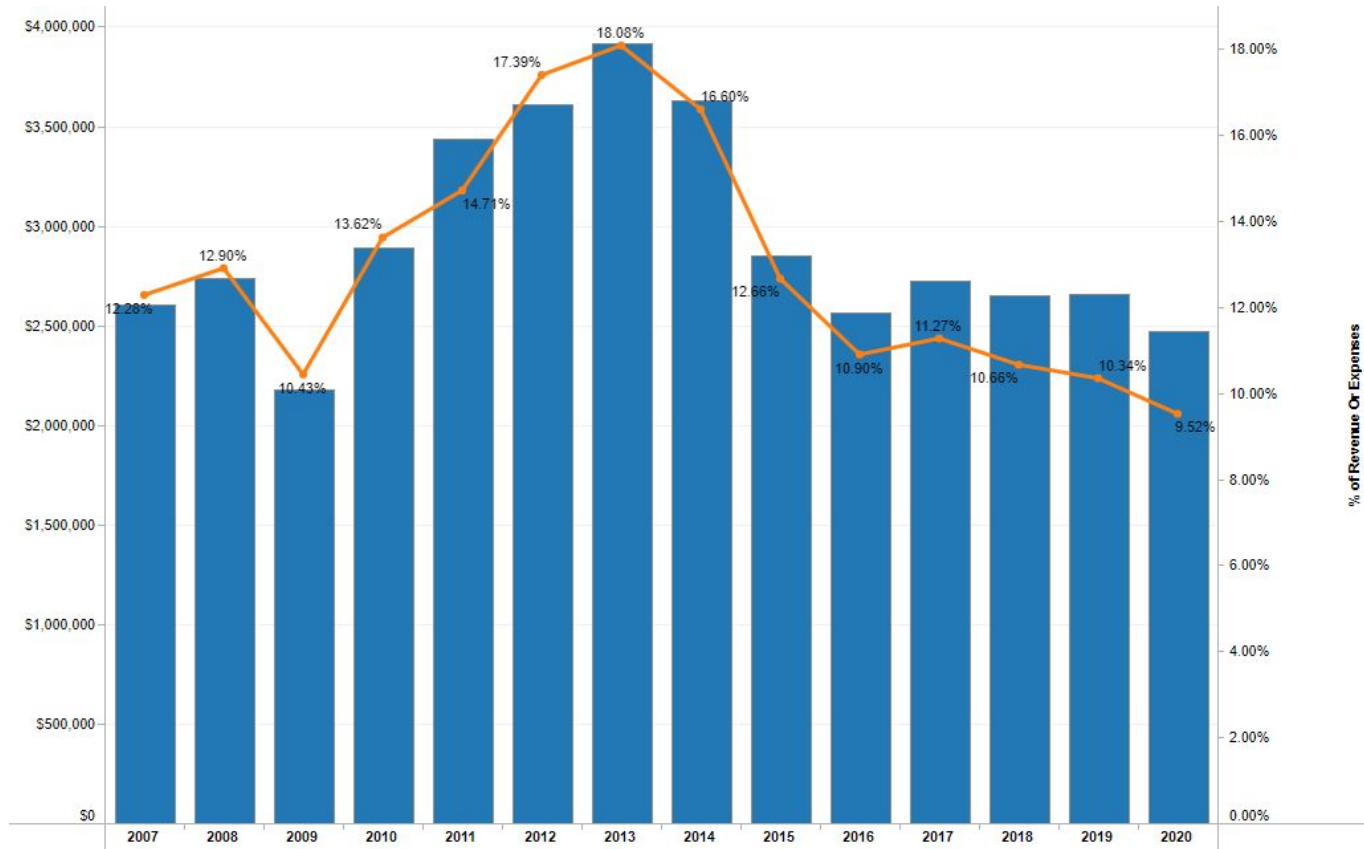
How Might We Fund Additional Salary Increases? Fund Balance?

- ❖ Fund Balance is the only certain near-term option to fund additional compensation for staff
- ❖ Pros of using fund balance:
 - Ability to address immediate concerns and fund salaries at higher levels this year
- ❖ Cons of using fund balance:
 - Puts the District below the board policy of 10% and the auditor-proposed benchmark of 20%
 - Potentially ties our hands to making even harder decisions in the future
 - We may not be able to participate in the short-term borrowing pool in the future

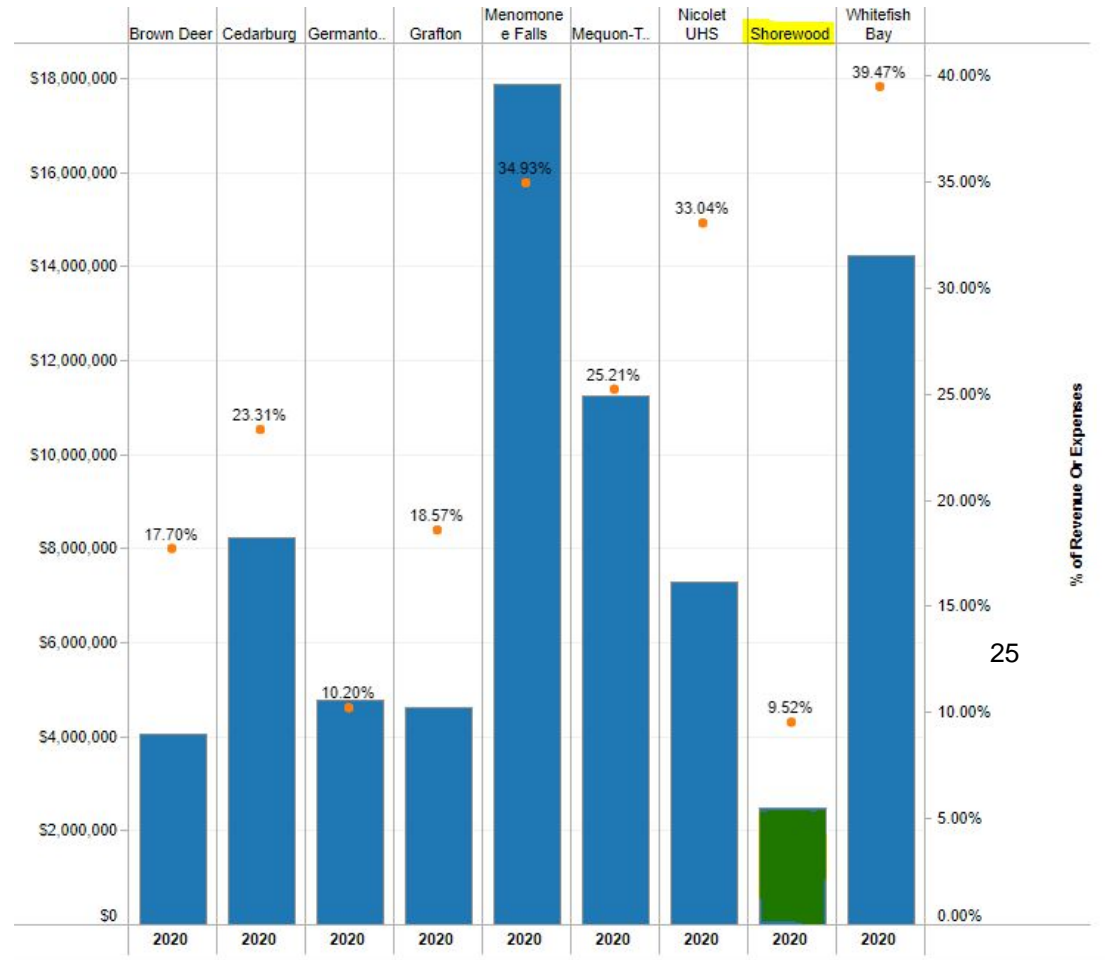
23



Fund Balance 2007-2020



Fund Balance: Shorewood vs North Shore



Looking Ahead: Preparing for 2022-2023

- ❖ Preparation for 2022-2023 and beyond:
 - Revise enrollment projections (Fall 2021)
 - Engage SSD leaders in a review of our operational model - identify scenarios for cost containment (Fall/Winter 2022)
 - Update long-range financial projections (Winter 2022)
 - Assess FY22 budget performance and identify implications for 22-23 (Spring 2022)
 - Propose budget scenarios to board (Spring 2022)

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**Results Monitoring Document
R-2 Academic Growth - Numeracy**

Certification of the Superintendent: *With respect to Results 2 (Academic Growth - Numeracy), taken as a whole, the superintendent certifies that the proceeding information is accurate and complete, and is:*

- Making reasonable progress toward achieving the desired results**
- Making reasonable progress with the exceptions noted**
- Failing to make reasonable progress**
- Presentation of Indicators for Approval**
- Presentation of Baseline Data for Approval**

Signed: , Interim Superintendent Date: October 21, 2021

Executive Summary

The Shorewood School District prioritizes providing a comprehensive liberal arts education and academic growth for all students in grades K-12. The R2 Monitoring Report describes performance against the numeracy (math) indicators by which academic growth for all students is measured each school year, and the strategies employed to realize our goal of equity, growth and excellence for all.

The pandemic necessitated both virtual and hybrid learning and instruction during the 2020-2021 school year, prompting us to report on student assessment data more frequently; both the winter and spring Fastbridge assessment results were presented to the School Board, in February and May 2021, along with class grades for high school students. With these prior reports in mind, a discussion of modifications we have made to address results and align with academic standards, and potential changes in the structure and schedule for this Monitoring Report follow below.

To review, R2 results for students in grades K-8 are currently measured using data from the universal screening and progress monitoring assessment [Fastbridge](#) (Formative Assessment System for Teachers). Fastbridge assessment tools were introduced at the beginning of the 2020-2021 and students complete assessments in the fall, winter and spring. ACT Aspire and ACT Math scores are currently used to report on R2 results for students in grades 9-11. Our R2 numeracy goals are:

- 80% or more of students in grades K-8 to achieve Fastbridge scores in the 40% percentile or above, indicating low risk (on track) to college readiness; and
- 80% or more of students will have an academic growth score of 60% or higher on the Fastbridge assessment. A growth score of 60% or higher is synonymous with students making typical to aggressive growth and is considered a measurement of one year's growth during the school year, and
- At least 80% of students in Grades 9,10, and 11 will be at grade level on the Math section of the Aspire and ACT, and at least 80% of students in these grades will show a year's worth of growth, using Aspire

and ACT Math scores.

Fastbridge data reviews during the 2020-2021 year brought together faculty, support staff, and administrators to make decisions about instructional strategies for individual K-8 students. Now navigating the pandemic for a third year, we compared 2020-2021 Fastbridge results with recently-completed testing results to build on building, department and grade band work that began with our August 2021 Back to School training. In addition to this structured collaborative time during faculty in-service days, decisions about offering math to all students 3 out of 4 days in math rather than every other day through block scheduling as previously offered at the intermediate school, and providing parents with test results and communications that explain the Fastbridge assessment process and scores were notable changes in our work.

Standardized tests are one facet of District assessments of student growth, and over the course of this school year, we will discuss measurement of student numeracy that includes other tools, including classwork and academic standards-based evaluations that are especially relevant to evaluating students' understanding basic math facts, fluency, and application of skills at each grade level.

As an example, use of ACT scores alone as an indicator of one year's academic growth may need revision. While ACT tests do provide an indication of educational development, scores measure readiness for college-level work, not grade level performance; a benchmark of 80% may also not adequately capture the progress and performance objectives we seek to address.

Spring 2021 ACT scores have been provided in Superintendent's Indicator 4 to illustrate average ACT math scores for District student populations and state comparisons; with roughly 60% of students meeting the benchmark, the District's overall ACT scores generally exceed national averages as well. We have acknowledged the decrease in 2021, but should not assume that this means that students are not achieving one year's academic growth or are not performing at grade level.

We will be monitoring standardized assessment results, math grades and other indicators, and assessments that serve as indicators for R2 will be completed in May. In order to provide a comprehensive report on learning, instruction and student growth during the academic year, we suggest reporting on R2 Numeracy and the companion Literacy report in June annually.

Disposition of the Board: *With respect to Results 2 (Academic Growth - Numeracy), the Board determines the District is:*

- Making reasonable progress toward achieving the desired results
- Making reasonable progress with the exceptions noted
- Failing to make reasonable progress

Summary statement/motion of the Board:

Signed: _____, **Board President** **Date:** _____

Academic Growth

All students will be literate and numerate, able to integrate and apply the knowledge, skills, competencies and dispositions acquired across all academic disciplines.

R-2 Academic Growth - Numeracy

SUPERINTENDENT Interpretation:

Growth - Increasing achievement from one point in time to another.

Numeracy - An understanding of the science of numbers and their operations, interrelations, combinations, and generalizations.

R-2 - Academic Growth - Numeracy	<u>Superintendent</u>	<u>Board</u>
	Making Reasonable Progress	Making Reasonable Progress
	Making Reasonable Progress with Exceptions	Making Reasonable Progress with Exceptions
	Not Making Reasonable Progress	Not Making Reasonable Progress

Superintendent Indicator 1: K-8 Grade Level Proficiency in Math

- K-8 FastBridge data in Math will indicate students at least 80% of our students will exceed the “low risk” benchmark by the end of the school year.

Evidence: See table below

Overall, 83% percent of students who completed the FastBridge assessment fell within the “low risk” or “college pathway” classification in math. Although we exceeded our 80% goal overall, more progress is needed to increase the proficiency rate for students who are Black and who receive special education services.

Benchmark (Target)	Math						
	Overall	Special Ed Students	Non-Special Ed Students	White Students	Black Students	Hispanic Students	Asian Students
Proficiency	83%	55%	85%	87%	46%	72%	85%

(80%)							
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Superintendent Indicator 2: At least one year of growth in Math in Grades K - 8

- K-8 FastBridge data in Math will indicate overall, our students achieved typical or aggressive growth (a growth score of 60% or higher)

Evidence: See tables below

Benchmark	Math						
	Overall	Special Ed Students	Non-Special Ed Students	White Students	Black Students	Hispanic Students	Asian Students
Growth (60%)	60%	53%	61%	63%	47%	60%	62%

Overall, students who completed the Math FastBridge assessment achieved typical or aggressive (60%) growth in math.

Disaggregation by Special Education

An analysis of FastBridge progress monitoring **data disaggregated by participation in special education services** indicates that 55% of students who receive special education services scored within the “low risk” or “college pathway” in math.

When comparing this data to students who do not receive special education services, 83% of students without disabilities scored within the “low risk” or “college pathway” in reading and 85% of students without disabilities scored within the “low risk” or “college pathway” in math.

FastBridge progress monitoring data from fall 2020 to spring 2021 indicates significant disparities (a gap greater than 25%) in Math proficiency between students with disabilities and students without disabilities.

Although there is a narrow difference in growth (7% in math) between students with disabilities and students without disabilities, it is important to note the significant disparity of the percent of students who scored within the “low risk” or “college pathway” when disaggregating this data by ability. A continuation of this growth trend (even though there is a difference of less than 10% between percent of students with disabilities and students without disabilities making typical or aggressive growth) is likely to result in the 28% disparity in math proficiency between students with disabilities and students without to persist or increase from year to year. To address this, it is

important to prioritize increased high quality and evidence based mathematics instruction for students who receive special education services.

Addressing these disparities and inequities we are producing as an educational system is a top priority. Maintaining a focus on equity is critical as we identify root causes of these results and the strategies that must be implemented to reduce and ultimately eliminate inequities in proficiency results of students with disabilities.

Disaggregation by Race

An analysis of FastBridge Progress monitoring **data disaggregated by race** reveals the most significant disparities in proficiency exists between students who are Black and students who are White. 46% percent of students who are Black students scored within the “low risk” or “college pathway” in math compared to 87% of students who are White scored within the “low risk” or “college pathway” in math.

Superintendent Indicator 3:

- o At least 80% of Students in Grades 9,10, and 11 will be at grade level on the Math section of the Aspire and ACT

Evidence: For this indicator, the District considers students who receive a score of “ready or exceeding” to be at or above grade level on the ACT Aspire (9th and 10th grade). ACT Aspire data for spring 2020 was not available due to the pandemic; both ACT and ACT Aspire testing were conducted in spring 2021.

Generally, ACT scores are viewed as college readiness indicators, not grade-level proficiency measurements. The District uses the ACT Math score - which measures basic formulas and computation skills needed in major content areas that are prerequisites to successful performance in entry level courses in college mathematics - to report on 11th numeracy mastery in R2 indicators and the data below reflect overall student results.

At 61% of 11th grade students meeting the college readiness threshold on the Math ACT assessment, and 62% of 9th grade students meeting optimal numeracy skill benchmarks, the overall District average is at or above state and national averages in the test populations.

We have noted the disparity in performance between 9th and 10th grade in 2021 as being slightly greater than in previous years. We will continue to monitor and analyze potential factors that may contribute to this disparity.

Other measures of grade-level math proficiency - including classwork and classroom assessments that are rendered according to state and national academic math standards - are considered.

Math				
Grade	% at or above Grade Level	% at or above Grade Level	% at or above Grade Level	% at or above Grade Level

	2018	2019	2020	2021
9th - Aspire	62% N =97 of 156	64% N = 100 of 156	N/A	56% N= 76 of 134
10th - Aspire	59% N = 91 of 153	63% N = 94 of 150	N/A	45% N = 60 of 134
11 - ACT	61% N= 97 of 159	58.7% N= 88 of 150	66.7% N= 98 of 147	43.5% N = 64 of 147

Superintendent Indicator 4:

- o At least 80% of Students in Grades 10 and 11 will show a year’s worth of growth on Aspire and ACT Math

Evidence: See tables below.

ACT and ACT Aspire data is not a measure of academic growth in terms of years. In considering the impact of the pandemic, District and State ACT data added below is consistent with performance against benchmarks. A review of the data disaggregated by race/ethnicity show that overall, students in 11th grade are scoring above the state and national averages. This data further shows a significant achievement disparity (5 or more points) between ACT Math scores of Black and Hispanic students compared to White students. To more accurately evaluate “one year’s growth” the District encourages further discussion of growth indicators, including state and national grade-level standards.

Math				
	Percent meeting Benchmark 2018	Percent meeting Benchmark 2019	Percent meeting Benchmark 2020	Percent meeting Benchmark 2021
11th grade students	61% N= 97 of 159	58.7% N= 88 of 150	66.7% N= 98 of 147	43.5% N = 64 of 147

Race and Ethnicity	2021 District Average ACT Math Scores	2021 State Average ACT Math Scores
All Students	22.4	19.1
Black/African American	16.4	15.5
White	22.0	20.0

Hispanic/Latino	17.3	16.8
Asian	25.0	20.4



**SHOREWOOD SCHOOL BOARD
EXECUTIVE SUMMARY**

Topic: Operational Expectations - OE-4 Personnel Administration Reflections

Date: October 19, 2021

Prepared by: Kim Salem, Director of Human Resources

Recommended action:

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

Background:

The Office of Human Resources presents the following recommendations and notes related to OE4 - Personnel Administration for consideration by the Board.

1. Revising the monitoring dates of the report to July 1 - September 30, to allow time to complete staffing for the upcoming school year. Due to the pandemic, it is anticipated that current staffing trends will continue and the hiring and staffing process may not be completed by June 30.
2. Scheduling the presentation of OE-4 to the Board in October each year, which will allow for the inclusion of data and analyses through September 30.
3. Changing specific Board indicators, as outlined below:

Section	IC/NIC	Indicator	Recommendation/Notes
4.6.1	IC	All job descriptions will be available to employees and for use by administrators during the hiring and evaluation processes.	Consider revising and possibly combining indicator 1&2.
4.6.2	IC	All job descriptions are reviewed upon evaluation of an	If indicator 1&2 are not combined,

		employee and prior to posting a position.	consider. All job descriptions are reviewed prior to posting a position.
4.8.1	IC	The District will rank in the top 33% of salaries and fringe benefits for teachers when compared to CESA 1 peer districts.	Not able to obtain accurate comparison for fringe benefits from CESA 1 without hired Benefits Consultant, consider. The District will rank in the top 33% of salaries for teachers when compared to CESA 1 peer districts.
4.8.2	NIC	The District will rank in the top 33% of salaries and fringe benefits for principals and assistant principals when compared to CESA 1 peer districts.	Not able to obtain accurate comparison for fringe benefits from CESA 1 without hired Benefits Consultant, consider. The District will rank in the top 33% of salaries for principals and assistant principals when compared to CESA 1 peer districts.
4.8.3	NIC	The District will rank in the top 33% of salaries for all other applicable employee groups when compared to CESA 1 peer districts.	Not able to obtain information in 5Sight Data Analytics that isolates the information for 'all other employee groups' in a way that allows for comparison to CESA 1, consider. I will attempt to obtain information from CESA salary surveys if/when available.
4.8.4	NIC	The District is within the top 33% in the least amount of employee out-of-pocket benefit contributions, both single and family, as compared to companies and school districts regionally.	Not able to obtain this information without hired Benefits Consultant, consider. A periodic review of market study data will be conducted for specific employee classes when appropriate, agreed upon, and possible within the budget. Or Employee benefit comparisons performed every three years to determine the competitive benefits structure for the district.
4.8.6	NIC	An annual review of retention rates is comparable to peer districts.	Do not have access to reliable sources of retention rate information from peer districts, consider. Reviewing 3 year district

			<p>trend data and setting a retention/turnover rate for all staff or teachers specifically. The annually calculated non retirement teacher turnover rate will not exceed 8%.</p> <p><i>Or Turnover in teaching and administrative staff is 8% or lower annually except for retirement. Turnover in professional support staff and secretarial and custodial support staff is 8% or lower annually except for retirements.</i></p>
4.10.1	IC	100% of new employees will participate in the district mentoring program during their first and second year of employment.	The district mentoring program (SIP) provides mentors for teaching staff and other certified staff (optional). At this time there is not a mentorship program for non-certified staff.
4.11.2	IC	100% of complaints of hostility or harassment are addressed and resolved in a thorough and timely investigation.	Very similar to 4.5.1. 100% of complaints and grievances are resolved or handled in accordance with the employee handbook and/or District Policy. Consider combining.



SHOREWOOD SCHOOL BOARD

Topic: Administration Recommendations for OE 3 (Treatment of District Stakeholders) and OE 7 (Communicating with the Public)

Date: October 26, 2021

Prepared by: Katelin Watson

Board Action:

Information only

Presentation/discussion

Discussion/action by board of education

X Presentation/action next meeting

Purpose

To furnish recommended changes in Operational Expectations Monitoring Reports to reflect new data needs and measurement guidelines.

Background

The Communications Specialist presents the following suggestions for consideration related to OE-3 and OE-7:

1) Distinguish between "public" vs "stakeholders" and defining "public" to include non-families where "stakeholders" is *solely* staff/District families/students. This way, there is the distinction that the OE-7 results will include indicators from the non-families group whereas OE-3 is only measuring stakeholders.

2) Select an indicator between "a majority" which was used previously and "at least 80%" which was used this year. Such as "There is a positive trend from last year, and at least 65%..."

3) Removing two subsections of OE 7 and placing them under OE 3 (as shown below). Remove one subsection of OE 3 and place it under OE-7 (as shown below).

4) Add non-families indicator under OE 7

OE 3	vs	OE 7
<p>OE 3.3.1</p> <p>District provides at least five (5) mediums for feedback and input for stakeholders.</p> <p>(MOVE OE 7.1.5 over to combine with OE 3.3.1)</p> <p>7.1.5</p> <p>At least 80% of the respondents indicate the District provides channels for input and feedback.</p> <p>3.3.3 change title to OE 3.3.2</p> <p>At least 80% of stakeholders believe their interactions with District personnel have been positive and they feel comfortable visiting District facilities.</p> <p>3.3.4 change title to OE 3.3.3</p> <p>The district website includes accessibility features to increase access for all stakeholders.</p> <p>(Move OE 7.1.2 over to combine with OE 3.3.4 above)</p> <p>7.1.2 Every two years, the District conducts a website audit/review, including an expert evaluation of accessibility and inclusive language, and reports to the board the results of those reviews, as well as changes planned in response to the analysis.)</p>		<p>7.1.1</p> <p>The District develops an annual Communications Plan that includes opportunities for two-way communication between principals, administrators and their constituencies, a communications calendar, and goals for communication that are tied to the district’s strategic plan.</p> <p>(MOVE OE 3.3.2 here & change title to 7.1.2)</p> <p>At least 80% of stakeholders believe that the District communicates effectively.</p> <p>Add: A majority of non-families believe the District communicates effectively (so you get a non-families indicator in there) Note: I don’t think based on #'s, 80% is reasonable as many non-families select “N/A” for this category.</p> <p>7.1.3</p> <p>At least 80% of the respondents indicate the communications they receive via multiple channels from their school and from the District was timely.</p> <p>*combine District/school indicator</p> <p>7.1.4</p> <p>At least 80% of the respondents indicate the communications they receive via multiple channels from their school and from the District has built their support of the district.</p> <p>*combine District/school indicator</p>



SCHOOL DISTRICT OF SHOREWOOD
Board Meeting Minutes
Shorewood Intermediate School, Room 214
October 12, 2021

Board Member Participation: Paru Shah, President
Hilary DeBlois, Vice President
Pablo Muirhead, Clerk
Emily Berry, Treasurer
Ellen Eckman, Board Member
Bobby Gronert, Student Representative
Alexis Hu, Student Representative

District Staff Participation: JoAnn Sternke, Interim Superintendent
Sam Coleman, Director of Curriculum & Instruction
Heather Heaviland, Director of Business Services
Katelin Watson, Communications Coordinator

I. 7:07 pm CALL TO ORDER
Motion to Adopt the Agenda

MOVED by Emily Berry and SECONDED by Ellen Eckman AYE: 5 NAY: 0

II. 7:10 pm STUDENT ACHIEVEMENT
Shorewood Ripples, Adrienne Davis and Student Journalists

III. 7:25 pm PUBLIC COMMENT #1
Mark Sweet 2423 East Beverly
Sachin Pandya Faculty (SEA)
Jay Lowery 4055 North Newhall (faculty)
Libby Dean 1818 East Shorewood (faculty)
Angela Hayes 2106 East Newton (faculty)
State Senator Lena Taylor
Miguel Salas 2647 East Beverly
Kelly Steiner Faculty
Sheila Mooney 2461 North Cramer (faculty)

IV. 7:58 pm BOARD BUSINESS AND BOARD ACTION

A. Facilities Projects Updates, Mike Huffman

B. Approval of OE7 (Communicating with the Public) Monitoring Report

MOVED by Pablo Muirhead and SECONDED by Ellen Eckman AYE: 5 NAY: 0

C. Approval of R2 Student Results (Literacy)

MOVED by Emily Berry and SECONDED by Ellen Eckman AYE: 5 NAY: 0

D. Discussion of 2021-2022 Budget Assumptions and Data

E. Move Public Comment #2 to follow BOARD BUSINESS and BOARD ACTION

V. 10:08 pm PUBLIC COMMENTS #2

Janet Krelein	2610 East Menlo
Jennifer Maple	1501 East Kensington
Deb Schwinn	4617 North Larkin (faculty)
Andrew Frey	3820 North Cramer
Amber Wichowsky	4065 North Prospect
State Senator Lena Taylor	
Traci Clark	4411 North Larkin
Kim Robinson	4427 North Farwell
Amy Miller	4458 North Larkin (faculty)
Jennifer McIntosh	4436 North Prospect

VI. 10:38 pm BOARD CONSENT AGENDA

Motion to Approve the Board Consent Agenda: September 28 Board Meeting Minutes

MOVED by Pablo Muirhead and SECONDED by Ellen Eckman

AYE: 5 NAY: 0

VII. 10:39 pm BOARD MEMBER REPORTS

Emily Berry, Community-Based Finance Committee

Pablo Muirhead, SWSA

VIII. 10:54 pm SUPERINTENDENT'S REPORT

IX. 11:00 pm PUBLIC COMMENT #3

Heather Cook Elliot 4154 North Lake Drive

Janet Krelein 2610 East Menlo

X. 11:05 pm REVIEW OF 'TO DO' ITEMS

XI. 11:08 pm FUTURE AGENDA ITEMS

XII. 11:14 pm RECESS AND DEBRIEF

Board Report
Emily Berry
October 26, 2021

The Community-Based Finance Committee met on Monday, Oct. 18 via Zoom call. All of our voting members attended, which made for better discussion, and we also had several teachers and members of the public join us.

As a follow-up from the full board meeting Oct. 12, we discussed with committee members the potential for an ad-hoc group that might include them along with other stakeholders, focused on examining the district's salary and compensation model for teachers, and recommending either a sustainable way to maintain the current model, or a transition to a new model that is financially sustainable but offers the things our community values in terms of recognizing teachers' experience and education.

Without making any formal commitment, committee members were generally willing to explore participating in that multi-stakeholder conversation. They are eager to have more information than they have today about the district's long-range financial picture and the various choices we might make around salary and compensation.

We discussed some of the topics and questions for the board to consider when assembling this new group:

- Frequency of meetings
- Available administrators
- Timeframe for reaching a recommendation
- How members might learn about the topic at hand
- The group's role in "messaging" and sharing information with the public

As next steps, we speculated that sometime in the next two meetings, the board may adopt parameters for a new multi-stakeholder group to examine salary and compensation, and would also discuss how the CBFC's other work to create recommendations to the board (in addition to any around salary and compensation) might proceed.

-Emily Berry
October 21, 2021



SHOREWOOD SCHOOL BOARD

Topic: Superintendent's Report

Date: October 26, 2021

Prepared by: JoAnn Sternke

Board Action:

X Information only

Presentation/discussion

Discussion/action by board of education

Presentation/action next meeting

Purpose

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

2021-2022 Budget Discussion

Following the School Board's review of the 2021-2022 preliminary budget at the October 12 meeting, the Business Services Office prepared a set of alternative budget scenarios to illustrate the financial impact of funding for faculty step and lane increases, as well as equal wage increases for other District staff. Descriptions of these scenarios and the associated costs are included in the Executive Summary that accompanies the 2021-2022 Budget and Tax Levy discussion on the Board agenda.

After considering each of these scenarios, input from constituents and the financial constraints of the District - now and forecasted for future years - the Administration recommends that teachers with approved lane changes receive that increase for the 2021-2022 school year.

This recommendation is presented in the Proposed Budget in the Executive Summary. In addition to lane changes for teachers, this proposal provides an equivalent increase for other employee groups, taking the wage increase for employees who are not teachers from 1.23 to 1.69 total wage increase (0.46 for all). This achieves important objectives:

- Maintains the District's fund balance above 10%, in compliance with Board policy.
- Addresses teachers who were previously approved for a lane change; and

- Provides the means to fund salary increases to not only the teacher salary schedule, but also the support staff, custodial, and administrator salaries. This is a key goal, as it begins to address the widening gap between teaching and non-teaching staff, and acknowledges the challenges of hiring and retaining qualified professionals who provide essential district services.

The alternative budgets (A and B) included in the Executive Summary take the District fund balance below 10%, and we feel strongly that moving below this minimum requirement would be fiscally unsound given the dynamics of school funding and the uncertainties around the pandemic.

Thank you for requesting these scenarios and weighing them as you review the final 2021-22 budget and tax levy for Board approval. We stand ready to implement your approved budget for the coming year.

2022-2023 Budget Development

We will begin the 2022-23 budget development process quickly. As you look at the budget details provided for the 2021-2022 Budget and Tax Levy discussion, you will see the challenges - specifically funding for personnel - that our existing budget structure presents. We will need to work proactively to build a budget that better serves the fiscal health of the district, and ask for understanding and collaboration in investigating options to better address these challenges.

Our work will involve important steps to ensure transparency, build in adequate time for discussions about staffing, and document and plan for future years. A five-year historical budget analysis completed in 2020 will outline historical and ongoing financial obligations, and our financial forecasting tools will help us gather the information we need to make informed decisions around operations as well as long-term disruptions in education that have resulted from the pandemic.

The expected discontinuation of ESSER funding and the end of COVID-19-related enrollment exemptions will represent significant reductions in income next year; increasing annual costs, including an estimated 4% CPI increase for personnel, will also require thoughtful dialogue and action. As we consider the possibilities, increasing District enrollment is a priority, however, state and national trends that show declining 4K enrollment and the continued draw of homeschooling, online schools, and/or private and parochial schools for some students and parents will impact enrollment and the financial capacity of public school districts state- and nationwide. In keeping with Board policy and Wisconsin Department of Public Instruction guidelines, these are some of the important dates in the budget development process:

- November/December 2021: Operational model review
- January 2022: Enrollment projections submitted to the board
- February/March 2022: Initial allocations (personnel and operating expenses, restricted support, other revenue) developed with/for budget centers (schools, programs, departments);

- March 2022: Initial Budget Scenarios Presented to Board
- May 2022: Preliminary Budget Recommendations Presented to Board
- June 2022: Preliminary Budget for Board Approval
- August 23, 2022: Annual Meeting and Budget Hearing
- October 2022: Approval of the 2022-2023 Budget and Tax Levy

School Perceptions Follow Up

Following previous discussions, the School Perceptions Survey window will move to March 28-April 10, 2022, and reports will be provided to District administrators by the end of April for analyses.

We will be reviewing all surveys - student, staff and parent/community member - in the coming months, and will make changes to echo Board approval of specific revisions to Operating Expectations (OE) and Results (R) Monitoring Reports, capture new research needs and incorporate updated parameters for peer district comparisons and/or evaluation of trends within the District.

With a goal of presenting School Perceptions with needed survey changes and new questions by March 1, 2022, administrators will present recommendations for a small number of OE and R reports to the Board at upcoming meetings; Board approvals are needed by February 22, 2022 to complete this process, and three reports have been included in this week's agenda for discussion and possible action: OE3 (Treatment of District Stakeholders); OE4 (Personnel Administration); and OE7 (Communicating with the Public).

Mickey Chavannes, Director of Instructional Technology will manage the survey process again this year, and will oversee communications with staff and parents about student participation. The 2022 survey schedule and updates will be posted in the [School Perceptions section](#) of the District website.

On a related note, we are beginning school staff meetings to review last year's survey findings, discuss how the survey results are used, and obtain input on how we can better use the survey data to improve. I welcome this two-way communication opportunity. Feedback provided at these meetings will be incorporated into our leadership practices and also to the survey design and deployment.

SEED Foundation Annual Campaign

I attended the SEED Foundation Board meeting on October 18 to discuss District priorities for the Foundation's 2021-2022 Annual Campaign. In keeping with our Strategic Plan, the Foundation will be focused on raising funds to support District-wide strategic priorities related to Vision 2025. We value the support SEED provides as we look to attain Equity, Growth, and Excellence for All.

School and Campus Updates

Thanks to the work of District Nurse, Kelly Barlow, North Shore Pharmacy provided Pfizer booster shots and flu shots to staff on school campuses last week. Kelly, other members of the health staff, school principals and administrators continue to work together closely to support mitigation practices in our schools and to evaluate protocols for classrooms and extracurricular activities. I also reviewed our layered approach to mitigation - especially in our elementary schools - with a DPI School Nursing and Health Services consultant last week, and was pleased that we are well-aligned with current health and safety guidelines for schools. On a daily basis, we continue to monitor our students and teachers with COVID cases and those in quarantine.

We also continue to update the COVID-19 FAQ section on the District's website, and have received some questions from parents and community members about vaccination mandates and enforcement of our mitigation policies. These are among the many issues being considered by school districts broadly, and we are staying in touch with our legal counsel regarding mandate protocols.

The Wisconsin DPI plan for ESSER III funds is still under review with the federal Department of Education; we expect news about these resources in November. This one-time distribution of funding will come with significant expense limitations and review requirements. Heather Heaviland will provide an update as news about funding for our District is received, as well as the community engagement and Board oversight needed.

Finally, our District and School Accountability Report Cards will be published on the Wisconsin Department of Public Instruction website on November 16; Accountability Report Cards were not compiled in 2020 due to the pandemic. Our ACT Aspire testing data (grades 9 and 10) will also be available in the coming weeks.



**EXECUTIVE SUMMARY
FOR THE SHOREWOOD SCHOOL BOARD**

Topic: Monthly Financial Reports

Date: Oct 26, 2021

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:

September 2021 Statements

September 2021 financial statements reflect activities and financial changes for the first three months of the fiscal year.

- Revenue and Expenses
 - General fund revenues and expenses are on par with expectations. Revenue increased from the same period in FY21 by \$234,160 due to an increase in fee collection and receipt of state reimbursements. Expenses also increased and by a larger amount - \$371,691 - due largely to an increase in salary expense. This increase is anticipated in the budget, which projects an overall increase in the budget.
- Balance Sheet
 - The general fund balance decreased in value due to the typical and expected timing of revenue receipt.

- Funds from cash flow borrowing were received in October, after these reports were produced. These funds will be critical to maintaining operations as we await our larger revenue payments later in the year.

Attachments:

- Cash Receipts 2021-09
- Budget Status 2021-09
- Check Register 2021-09
- Balance Sheet 2021-09

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. Revenue 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

TEACHER REQUEST FOR OVERNIGHT FIELD TRIP

Before submitting this form to your building principal, please review policy, guidelines and exhibits. Submit this form and supporting documentation to your School Principal for approval.

Name of District employee in charge: [Evan Schmidt](#)

Destination: [Boston \(MA\)](#)

Date and time of departure: [Thurs, Jan 27 \(time unknown\)](#)

Date and time of return: [Sun, Jan 30 \(time unknown\)](#)

Name of class or co-curricular activity/student group: [Model United Nations](#)

Number of Students attending the trip: Minimum: [15](#) Maximum: [15](#)

Will students miss any instructional days/hours of school for this trip? YES NO

If yes, please explain:

[Students will miss Thursday, January 27th, and Friday, January 28th, and are accountable for all work and course content they may miss while representing SHS at HMUN 2022. Students must communicate with teachers to plan ahead and meet the requirements for each course prior to departure.](#)

Description of the educational expectations/correlation to the classroom curriculum:

[The 15 SHS students who will represent Shorewood High School at the 2022 Harvard Model United Nations conference will be working with high school students from around the world to discuss, debate, and collaborate on major world issues. SHS students will utilize their research methods, interpersonal skills, and critical thinking skills necessary to embody our assigned delegation at this year's conference and work with other delegations to pass resolutions that answer some of the most pressing questions within the realm of international relations. Shorewood is one of just two high schools from Wisconsin selected to attend HMUN and we've been going since the mid-2000s.](#)

Describe your discipline plan:

[All students must abide by the Shorewood High School Code of Conduct, Shorewood High School Overnight Field Trip Rules/Expectations 352.1 Exhibit \(2\), and the SHS Model United Nations Code of](#)

Conduct, while representing Shorewood High School at HMUN 2022. All guidelines and expectations are signed by students and parents/guardians.

If your trip overlaps with a major religious holiday, how will you accommodate your student(s) who desire to observe the holiday?

Accommodations will/can be made for students who wish to observe a major religious holiday during the trip. Students and advisors will work together to best accommodate any observance.

What is your plan for health and safety emergencies?

All students and parents/guardians have filled out and signed the Medical Overnight Health Information and Medical Authorization 352.1 Exhibit (4), a list of allergies/known medical conditions is provided by the SHS Nurse office, and parent/guardian emergency contact information will be on hand throughout the trip.

Number of chaperones: 2 (Evan Schmidt / Deb Schwinn)

Estimated cost per chaperone: ~\$800

Estimated cost per student before and after fundraising:

Before ~\$900 After \$ _____

Description of fundraising proposal for the trip:

Arrangements/provisions made for students in need of financial assistance:

Students/Parents/Guardians are made aware of the financial assistance opportunities and arrangements are made upon inquiry/request with aid from the administration.

Is this an optional student travel experience? YES NO

I have complied with all the requirements listed above.

Signature of District employee: ERS Date: 10/18/21

The overnight trip proposal and accompanying documentation has been reviewed and approved.

Signature of Principal: _____ Date: _____

The overnight trip proposal and accompanying documentation has been reviewed and approved.

Signature of Superintendent: _____ Date: _____

The overnight trip proposal and accompanying documentation has been reviewed and approved by the School Board.

Signature of School Board President: _____ Date: _____

REVIEWED: August 14, 2012