

PLEASE POST



SCHOOL DISTRICT OF SHOREWOOD  
Shorewood, Wisconsin  
March 15, 2022 AGENDA

SCHOOL BOARD MEETING  
8:00 PM  
**Shorewood High School Library Media Center (LMC)**  
**1701 East Capitol Drive**  
**Shorewood, WI 53211**

**Please note the March 15 Board meeting will begin at 8:00 pm. This is a one-time schedule change.**

**Community members may attend the School Board meeting in person; masks are recommended, but optional.**

Parking is available in the Shorewood High School lot; please enter through the new Administration Building doors and take the west stairs up to the second floor. An elevator can be accessed from the hall adjacent to the east stairs, if needed.

Due to active health and safety concerns associated with the ongoing COVID-19 pandemic, attendees can 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

+16468769923,,81599627722# US (New York)

+13017158592,,81599627722# US (Washington DC)

Dial by your location

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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>

The Shorewood School District does not discriminate on the basis of sex, race, color, national origin, religion, age, sexual orientation, creed, ancestry, pregnancy, marital or parental status, gender identity or expression, veteran status, physical, mental, emotional or learning disability, or any other legally protected status in its educational programs, activities, or employment with the District. The District also provides equal access to the Boy Scouts and other designated youth groups. The following designee handles inquiries regarding non-discrimination policies: Director of Human Resources, Title IX Coordinator and Compliance Officer, 1701 E. Capitol Drive, Shorewood, WI 53211, 414-961-2854, [humanresources@shorewood.k12.wi.us](mailto:humanresources@shorewood.k12.wi.us).

**I. 8 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. 8:05 pm STUDENT ACHIEVEMENT AND RESULTS (R1)**

**Lake Bluff Elementary MAC 3 Oak Flex Farm** Amy Miller and Kathleen Snider

**III. 8:20 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. 8:35 pm BOARD BUSINESS AND POSSIBLE BOARD ACTION**

A. Facility Projects Update Mike Huffman

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B. 2022-2023 Budget Development Update JoAnn Sternke and Heather Heaviland

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C. Board Governance

Community Linkage Schedule

**V. 9:20 pm BOARD CONSENT AGENDA (GC2)**

A. Approval of Board Meeting Minutes

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February 22, 2022 Board Meeting - Closed Session

March 1, 2022 Regular Board Meeting

**VI. 9:25 pm SUPERINTENDENT'S REPORT**

34

**VII. 9:35 pm SUPERINTENDENT'S CONSENT AGENDA**

A. Approval of Monthly Financials

37

B. Approval of Staffing Changes: Appointments, Retirements, Resignations and Leave of

45

Absence Requests

**VIII. 9:40 pm PUBLIC COMMENT #2 (GC3)**

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

**IX. 9:55 pm REVIEW OF 'TO DO' ITEMS**

**X. 10:00 pm FUTURE AGENDA ITEMS**

**XI. 10:05 pm RECESS AND DEBRIEF**



*Project Status Report for*

Shorewood School

District

3/2022

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Mike Huffman, HFD

Your Partner in  
Development

## Construction Progress

### High School

- Renovations on the interior of the Powerhouse continue with structural concrete repairs nearing completion and utility services upgrades underway.

### Intermediate School

- Phase I construction is nearing completion. Rooms will be turned back over for use at the end of spring break.
- Phase II rooms will be emptied, asbestos abatement will be accomplished, and demolition work will begin during spring break.
- See phasing diagrams at end of report.

## Project Administration

### FF&E

- Furniture has been ordered for SIS ahead of mid-March price increases.
- Furniture is being ordered for the staff lounge at SHS to be delivered before next school year

### Construction

- Completion of final punch-list work is being monitored at the elementary schools.
- HVAC system operation, related to boiler operation during summer re-heat conditions, at the HS campus, Lake Bluff and Atwater has been reviewed and design direction has been issued. Miron is finalizing pricing for specified modifications.
- Some potential additional work scope has been identified for SIS. We have determined which of these items may proceed using in-contract contingency funds.

## Budget and Bid Updates

In previous reports I have described change orders 1-52 that have been executed. We have now executed the following change orders:

Change Order 53: \$4,454.38 – Fire alarm corrections at the Pool/Arena per North Shore Fire Department.

Change Order 54: \$3,512.04 – Install antenna at Atwater EEC for fire alarm redundant communication per North Shore Fire Department.

Change Order 55: \$5,318.76 – Miscellaneous utility modifications at close-out of Lake Bluff project (kitchen plumbing revisions, power for new water heater, power for new sump pump, etc.)

Change Order 56: \$50,529.88 – IT cabling and systems upgrades at SIS. This is not a new cost, but rather a shift of budget dollars (\$300,000 budget line) into our contract with Miron.

Change Order 57: \$1,266.07 – Added control valve in fire protection line at Fitness Center per North Shore Fire Department.

Change Order 58: \$12,648.29 – Added sprinkler heads above ceilings at HS Admin per NSFD

## Project Update Photos – SIS



Phase I renovations are in full swing. Waiting for carpet delivery and some other finishing touches.

## Project Update Photos – SIS



Phase I renovations at second floor library and classrooms are in full swing.

Project Update Photos – SIS

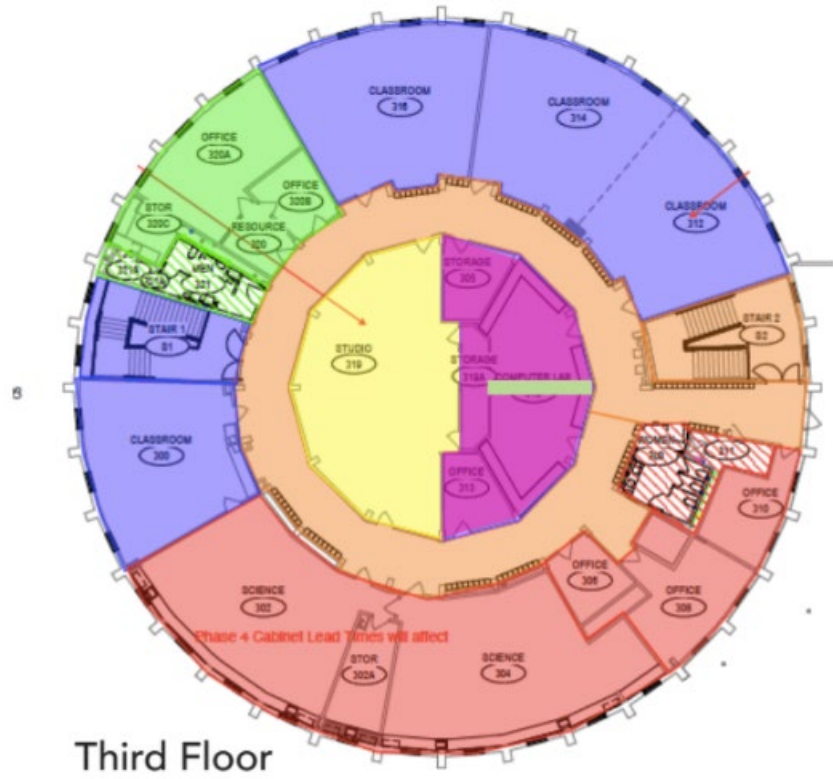


Boy's Bathroom almost complete



Classroom 110 almost finished

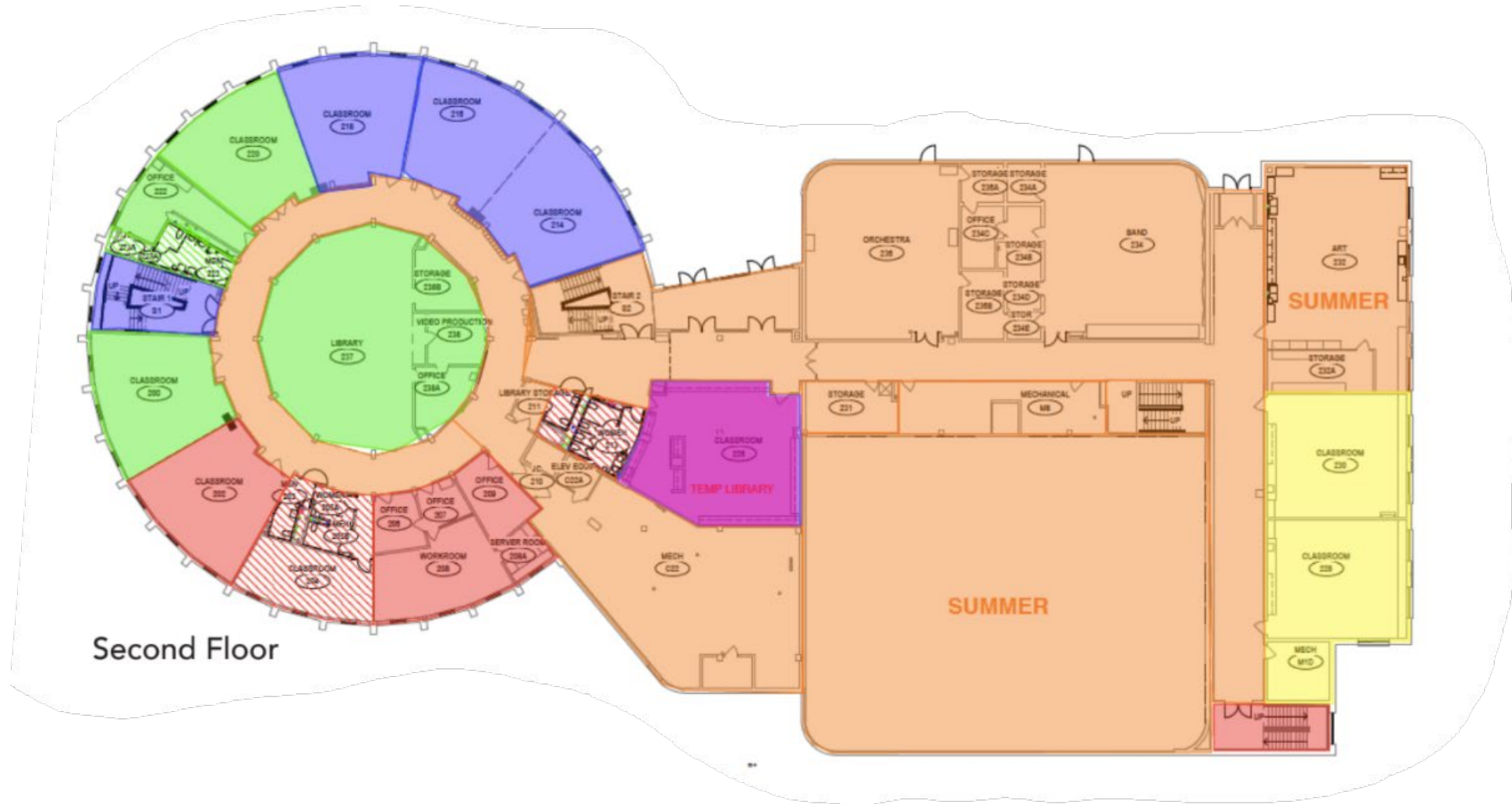
# Huffman Facility Development, Inc.



## Construction Phases as of 12/15/21

PHASE 1:	320, 222, 220, LMC, 200, 110, 118, Boys' restrooms, temporary partition in 318 Lab
PHASE 2:	316, 314, 312, 300, 218, 216, 214, stairway 1
PHASE 3:	302, 304, 306, 308, 310, 202, 204, 206, 208, 210, stairway 4, Girls' & 2nd floor faculty restrooms
PHASE 4:	319 Studio, 230, 228, 112, 109 Choir
SUMMER:	Corridors, 232 Art, 236, 234, Commons, Office, Lounge, Gym, stairways 2 & 3
PHASE 5:	Locker rooms, 116 Health office
PHASE 6:	318 Lab, 226, 120, 114B storage

# Huffman Facility Development, Inc.



Second Floor



Huffman Facility Development, Inc.

Shorewood School District Referendum Projects  
 BUDGET SUMMARY  
 03/09/22

DESCRIPTION	BUDGET	FINAL PROJECTED COST	PAYMENTS TO DATE	% Complete
Pre-Development	44,588	39,588	39,588	100.00%
Professional Services <i>Design, Project Mgmt, Legal, Quality Testing</i>	4,381,730	4,718,360	4,421,157	93.70%
Owner Provided Equipment	2,440,000	2,020,000	829,172	41.05%
Construction	52,026,821	57,090,416	43,335,256	75.91%
Other Project Expense	505,000	1,055,000	548,768	52.02%
Additional Funding Sources	0	(1,081,000)	0	0.00%
Owner Contingency	5,601,862	1,157,636	0	0.00%
<b>TOTAL</b>	65,000,000	65,000,000	49,173,940	75.65%
<b>FINAL PROJECTED COST</b>		<u>65,000,000.00</u>		
<b>Balance - Under / (Over)</b>		<u><u>0.00</u></u>		



**EXECUTIVE SUMMARY  
FOR THE SHOREWOOD SCHOOL BOARD**

**Topic:** FY23 Financial Projections

**Date:** March 15, 2022

**Prepared by:** Heather Heaviland

**Recommended action:**

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

**Purpose:** The District is currently engaged in budgeting for the 2022-2023 school year. As an initial step in the School Board review process, the District prepared a high-level budget scenario and 5-year financial projection. The purpose of this presentation is to provide the Board with an overview of possible budget assumptions and their potential impact on the District’s financial health so that the Board can provide feedback and direction to the budget process. The projections provided are early estimates and are expected to shift as we refine a more detailed budget.

**Notes and Comments:** Financial projections assume the following baseline assumptions:

Student Enrollment

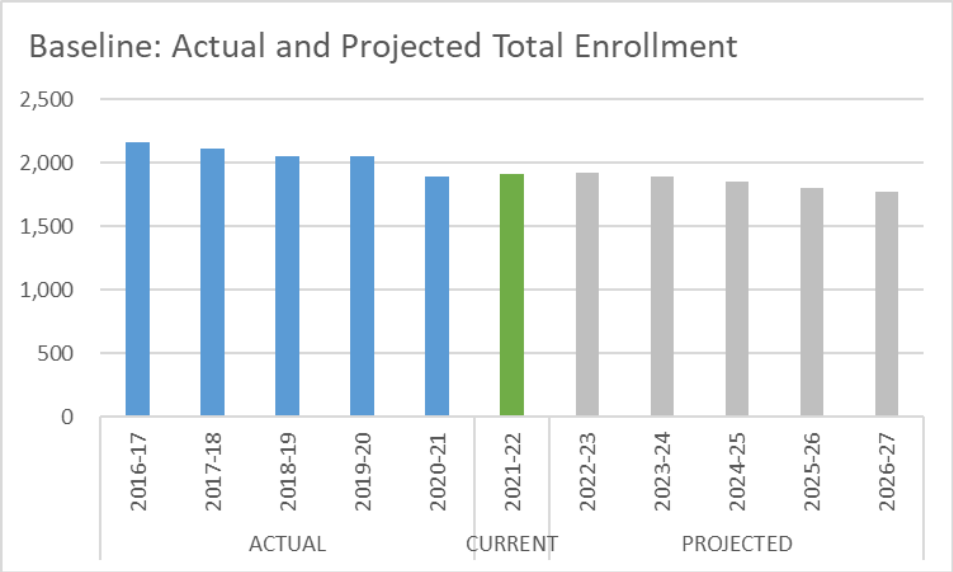
Total and resident enrollment projections are based on the following assumptions:

- Student enrollment “rolls up” from year-to-year (i.e. same # of 4th graders as we had 3rd graders in the previous school year);
- K4/K5 enrollment is the same as 21-22; and
- 85% of the Board–approved new open enrollment seats are filled.

Based on these assumptions, Shorewood is projected to enroll a total of 1,927 students for an increase of 17 over the current year enrollment. Resident enrollment, the basis for our revenue limit, is expected to decline by 17 students. A decline in resident enrollment is shown in the

projection model as our graduating 12th grade class has a greater number of resident students than are projected to enroll as new students next year. Shorewood has leveraged the opportunity to welcome open enrollment students to our District, which offsets the total enrollment decline and provides an additional source of revenue to the District.

The chart below shows both historic and projected total enrollment.



Revenue

Projected revenue assumes the following changes that impact the revenue limit:

- A \$0 per pupil increase in revenue limit in 22-23 in alignment with the biennial budget approved by the state legislature in 2021;
- \$100 per year increase in the revenue limit each year beginning in 23-24. In the past ten years, increases to the per pupil revenue limit have ranged from a decrease of \$554 in 2011-2012 to a high of \$263 in 2019-2020 with \$100 being the increase in three of the ten years; and
- Property value changes at the same rate as historically, with the exception of a one-time jump to reflect closure of TID #1.

Based on these assumptions, the revenue limit is anticipated to decline by \$557K compared with the current school year.

All other revenue sources are projected to remain static with the following exceptions:

- Carry-over funds budgeted in this year’s title and IDEA budgets were removed based on the assumption that they will be expended this year; and

- The District's 2021-2022 budget included \$274K in reimbursements for ESSER expenses that were incurred in a prior fiscal year and therefore will not be received again.

An increase in anticipated open enrollment revenue partially offsets these decreases for a net projected revenue decrease of \$527,876.

#### Personnel Expenses

- This draft budget scenario includes a 4.7% increase to base wages in the 2022-2023 school year, inclusive of all wage increases. This amount exceeds the minimum that would be needed to fund steps and lanes in the teacher salary schedule. In the 2023-2024 school year and beyond, a 3% increase in base wages is also included - 4.7% is the current projection for CPI;
- WRS retirement contributions and FICA will also increase proportionately to the salary increase; and
- Medical benefits are projected to increase by 8%. This reflects a likely 9.5% increase in premiums based on the current two-year contract partially offset by an adjustment to the employee cost share formula that was announced to staff in the summer of 2021. Dental insurance is projected to increase by 2%.

In total, salaries and benefits are projected to increase by \$1.16M under these assumptions.

#### Other Expenses

- A 5% inflationary adjustment was made to utilities in 2022-2023 with 2.5% projected for future years;
- A 5% adjustment was made to property insurance in 2022-2023 and future years. This increase is projected based on the additional building square footage added to SHS and inflationary cost increases;
- Expenses for purchased services and supplies were decreased by approximately \$83K based on current year projections that do not show the District fully utilizing funds in certain budget areas; and
- Expenses for students open enrolling out of the District were adjusted based on projected changes in enrollment.

In total, 'other' expenses increased by approximately \$90K.

#### Summary of Projected Changes

Using the preliminary assumptions for enrollment, revenue, and expenses outlined above, the District projected revenues and expenses over the next five years. Table 1 below summarizes these projections:

**Table 1: Revenue and Expense Projection**

	Budget	Projection	Projection	Projection	Projection	Projection
Revenues	2021-22	2022-23	2023-24	2024-25	2025-26	2026-27
Fund 10	\$27,199,502	\$26,481,990	\$25,636,561	\$25,318,899	\$25,217,116	\$24,978,053
Fund 27	\$4,375,612	\$4,565,248	\$4,721,474	\$4,873,883	\$5,037,113	\$5,208,624
Total	\$31,575,114	\$31,047,238	\$30,358,035	\$30,192,782	\$30,254,229	\$30,186,677
Expenses	-----	-----	-----	-----	-----	-----
Fund 10	\$27,181,989	\$28,242,758	\$29,177,278	\$29,792,888	\$30,811,099	\$31,864,723
Fund 27	\$4,375,612	\$4,565,248	\$4,721,474	\$4,873,882	\$5,037,113	\$5,208,623
Total	\$31,557,601	\$32,808,006	\$33,898,752	\$34,666,771	\$35,848,212	\$37,073,346
Net Surplus (Deficit)	-----	-----	-----	-----	-----	-----
Funds 10 & 27	\$17,513	-\$1,760,768	-\$3,540,717	-\$4,473,989	-\$5,593,984	-\$6,886,669

The combination of a decrease in revenue and an increase in expenses results in a deficit of \$1,778,281 in 2022-2023. This amount approximately doubles in 2023-2024 and continues to grow in subsequent years. There are two primary factors driving the increase in 2023-2024:

1. Loss of the 'hold harmless' provision which protects school districts from major swings in their revenue limit for a period of three years. The 2022-2023 school year is projected to be the 3rd year with decreased enrollment for Shorewood Schools and therefore the final year that we will be projected from a significant adjustment in our revenue limit.
2. Exponential growth in salary costs and benefit expenses. The significant increases in 2022-2023 will be compounded in future years, resulting in rapid growth in personnel expenses.

The modest projection for increases to the state per pupil amount that drives the revenue limit is also a contributing factor.

Better than expected performance in both enrollment and future state budgets would potentially decrease the amount of these deficits. However, it should be noted that, when assumptions were tested, even modeling a more accelerated pace of resident enrollment growth (5% per year until pre-pandemic grade level enrollment is reached) and per pupil increases that were similar to those awarded by the state in the few years prior to the pandemic (\$200 per year), the District would continue to experience budget shortfalls of \$1.5M - \$3.6M each year for the next five years.

# 2022-2023 Budget Development Process

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## Summary of Community Budget Input

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March 15, 2022



**Shorewood**  
SCHOOL DISTRICT

# Our Mission

***Equity, Growth and  
Excellence for All***

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# Goals of the 2022-23 Budget Input Process

1. To increase understanding of the process and budget components
2. To gain input into how to best fund our identified<sup>21</sup> priorities
3. To develop a fiscally-responsible budget for adoption in October 2022



# Staff and Community Input Opportunities

- January Key Communicators Group discussion on budget
- 308 responses to the District budget survey
- Eight virtual and in-person staff and community budget input sessions

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# What We Learned:

## What Is Important to You (Numeric Ranking)

Programs with Proven Impact	77%
Updated Curriculum	71%
Diversity of Courses	64%
Professional Development	59%
Extra Curricular Activities	56%
Expeditionary/Authentic Learning	46%
Technology	44%
Compensation	40%
Communication	36%
Building Improvements	21%



# What We Learned:

## What Is Important to You (Comment Analysis)

- Our People - Hiring & retaining great faculty and staff
- Supporting student learning & growth
- Rigorous curriculum & professional development
- Communication & transparency
- Simply said, our schools

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# What We Learned: Where There Is Not Consensus

- What comprises a quality education
- The role of technology
- Supporting Student Learning
- EL / Authentic Learning
- The impact of equity



# What We Learned:

## What More Information Do You Desire

- Special Education staffing
- District organization and consulting
- Enrollment
- Strategic priorities (2020-2025)
- Learning outcomes



## What We Learned:

# Some Suggested Budget Balancing Strategies

- Contributed Support (Gifts, Grants, Sponsorships)
- Increased Open Enrollment (not a consensus choice<sup>17</sup>)
- Shared Services
- Marketing
- Staff Reorganization



# What We Learned:

## Use of Esser Funds (Numeric Ranking)

Continuity of Instruction	74%
Instructional Strategies	66%
Mental Health	55%
Preventing Virus Spread	45%
Technology	34%
Health Staff	31%

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# What We Learned:

## Use of Esser Funds

- Student well-being
  - Address academic impact of COVID
  - SEL / School-Based Student Mental Health Services
  - Build staff capacity to support students both socially/emotionally and academically
- Contract staff
- District technology plan



# Next Steps

- Funding Scenarios for Board Discussion  
(April 12)
- Preliminary Budget for Board Discussion  
(May 24)
- Preliminary Budget for Board Approval  
(June 14)





**Special School Board Meeting - Closed Session Meeting  
Minutes**

**Tuesday, February 22, 2022**

Board Members Present:

Paru Shah, President

Hilary DeBlois, Vice President

Pablo Muirhead, Clerk

Emily Berry, Treasurer

Ellen Eckman, Member

District Participants:

JoAnn Sternke, Interim Superintendent

Call to Order by President Paru Shah at 5:45 pm

Motion by Paru Shah to go to Closed Session, per posting.

The School Board convened in Closed Session for the purpose of conducting the Interim Superintendent's Evaluation, pursuant to Wis. Stat. 19.85(1)(c).

Motion to leave Closed Session by Paru Shah.

Meeting adjourned by Paru Shah without objection at 6:50 pm.







## SHOREWOOD SCHOOL BOARD

**Topic:** Superintendent's Report

**Date:** March 15, 2022

**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 provide follow up on items from prior Board meetings.

**2022-2023 Budget Development**

As a complement to the budget development update on the meeting agenda, I want to provide a brief overview of community input and other work completed that will inform our planning and decision-making moving forward:

- We received input from 400+ stakeholders (staff, families and residents) through the Budget Development Survey and the concurrent series of staff and community budget input sessions;
- In addition to annual operating revenue and expenses, both the survey and the input sessions provided opportunities for feedback regarding identification of eligible uses of ESSER funds over the next two years; and
- School and department budget work has been ongoing; first drafts of school and department budget requests (non-staffing related) are due on Friday, March 18.

## COVID-19 Updates

Before I discuss our COVID-19 protocol adjustments, I want to remind everyone about the free COVID-19 testing we continue to make available. With Spring Break approaching, we hope students and staff will take advantage of the COVID-19 testing available through Summit Clinical Laboratories.

We have smoothly transitioned to the first Phase I of our COVID protocol adjustments as we are seeing reduced cases of COVID in our schools. I appreciate everyone respecting the masking choices of others; this has been a good week in our schools, and I'm grateful to all families who discussed this transition at home. I want to address some of the questions we received following the move to a mask recommended, but optional, protocol in the District on March 7:

- First, masks continue to be required for children ages 2-4, and 4K students. Our District health team is monitoring case data and reviewing available vaccination information for 4K students who have turned 5, and we will revisit this protocol soon;
- Our 3% threshold for moving to required maskings is one component of a tiered approach to virus management. As always, we will follow guidance provided by federal, state and local public health authorities if activation of additional virus management strategies is needed;
- Those who are immunocompromised, or who live with an immunocompromised family member, should consult their healthcare provider about masking and other precautions that meet their personal needs; and
  - If families have concerns regarding masking under *an existing accommodation* for a medical condition, they should contact the District Nurse's office to request a review of the plan.
  - If a medical condition has not been addressed under Section 504 of the Rehabilitation Act or the Americans with Disabilities Act, caregivers should contact our Special Education and Pupil Services team to begin that evaluation process.
- Cohorting of masked and unmasked students in classrooms is not feasible; requests for special classroom seating arrangements, including increased social distancing, will be at the school's discretion; and
- Students and staff opting for the 5 day reduced quarantine and isolation must wear a mask for days 6-10 or stay home for these additional days.

We continue to monitor our protocols and case data carefully, and encourage students and families to use the [portal](#) on the District website to submit questions. You will also see that the [COVID-19 dashboard](#) has been revised to reflect our masking guidelines and school positivity information.

### **School and Department Updates**

Nasif Rogers has joined the Lake Bluff team as Interim Principal through April 8, and he has hit the ground running. Ms. Rasco has taken a short leave for personal reasons, and we are lucky to have Mr. Rogers help us during this time. He brings extensive experience as a teacher, school principal and administrative leader in nearby districts. His equity work is an additional asset for us. Mr. Rogers will be focusing on supporting students, staff and families while he is with us.

District parents and staff conducted final interviews for the position of Director of Special Education and Pupil Services on March 5. We have four excellent candidates for this important leadership role, and I will be winding up the final stages of the process before Spring Break. I look forward to presenting our final candidate to the Board at the April 12 Board Meeting.

The ACT was offered to High School juniors on March 8, and FORWARD testing for students in grades 3-8 and 10 will begin after Spring Break. Student families received information about this on Monday, and details about the testing schedule will be provided by each school. Elementary school conferences were conducted on March 10 and 11, and faculty members have received information about our process for enrolling students in summer school as well as identifying their interest in teaching in the program.

The District's Spring Break is March 21-25. Some staff will be working in District offices during the week. Finally, the District is working with our construction partners and school leadership teams at the High School and elementary schools to plan open houses that will showcase our referendum work in these buildings. The event will be held on Thursday, April 28 from 4:00 to 6:00 pm; additional event details will be shared on the District website and through schools in the coming weeks.

### **School Perceptions**

Community members will receive a postcard about participating in our 2022 School Perceptions Survey during the week of March 28; the community member survey window will close on April 22. Student families and staff will also receive information about participating in the survey after Spring Break.

Building on discussions at Board meetings, and with parents and staff in our schools and District offices, we have made some modest changes to the surveys, along with more significant changes to survey reports. In addition to current year results, reports will provide a three-year trend analysis of results for key questions that measure student, staff and parent/community engagement. As discussed in prior meetings, School Perceptions survey results will be available in May, providing us with time to review data and responses and share them with the community before the end of the school year.



## EXECUTIVE SUMMARY FOR THE SHOREWOOD SCHOOL BOARD

**Topic:** Monthly Financial Reports

**Date:** March 15, 2022

**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 2022 Statements**

January 2022 financial statements reflect activities and financial changes for the first eight months of the fiscal year.

- Revenue and Expenses
  - General fund revenues are, for our largest sources, meeting expectations. While the report shows that our month-to-date (MTD) revenue is approximately \$4.1M below expectations, this is due to a change in how our tax levy payment is recorded. In the past, the total January levy amount was recorded as a Fund 10 deposit. A significant portion of that levy is dedicated for debt payments, however, and therefore should be recorded in Funds 38 and Funds 39. We have corrected this, resulting in a smaller levy deposit in Fund 10. The financial forecasting software relies on past year's data and is looking for a larger deposit. It therefore returns a flag showing that we are under our revenue goal. We will

be working with Forecast5 to alter the algorithm producing this result so that future reports are more accurate. We continue to monitor other sources of local income, including student fees. Closure of a village TID resulted in an unexpected receipt of \$698K in miscellaneous revenue.

- Expenses are currently projected to fall below expected revenue, resulting in a savings for the District. The majority of anticipated savings are in salary expenditures, due to unexpected vacancies, and purchased services. Purchased services savings are primarily in anticipated maintenance expenses. We are examining the maintenance expenses in order to determine if these funds will be spent by the end of the year and, if not, if they are expenses we will need to plan for in FY23.
- Balance Sheet
  - Currently, we are projected to meet or exceed our budgeted year-end fund balance of \$2,697,564.

Attachments:

- Budget Performance Update
- Revenue Dashboard
- Expense Dashboard
- Cash Receipts 2022-02
- Budget Status 2022-02
- Check Register 2022-02
- Balance Sheet 2022-02

**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 2022):**

↑ Total MTD Revenues: \$8,317,073; over plan\* (favorable) by +\$3,135,384  
 ↓ Total MTD Expenditures: \$2,299,831; under plan (favorable) by -\$156,744

**Fiscal year to date (July-February):**

↓ Total YTD Revenues: \$16,202,903 (51.3% of annual budget compared to 47.4% prior YTD); under plan (unfavorable) year-to-date (YTD) by **-\$930,807**

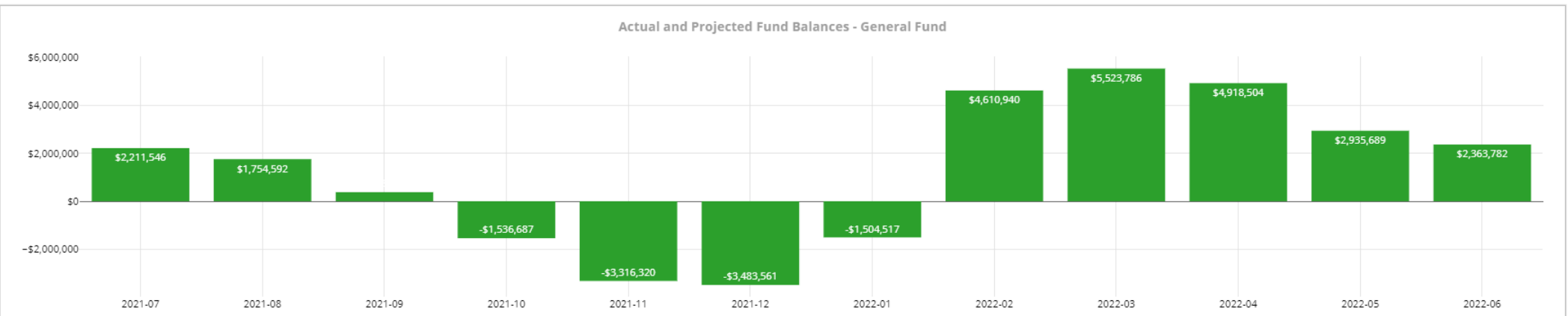
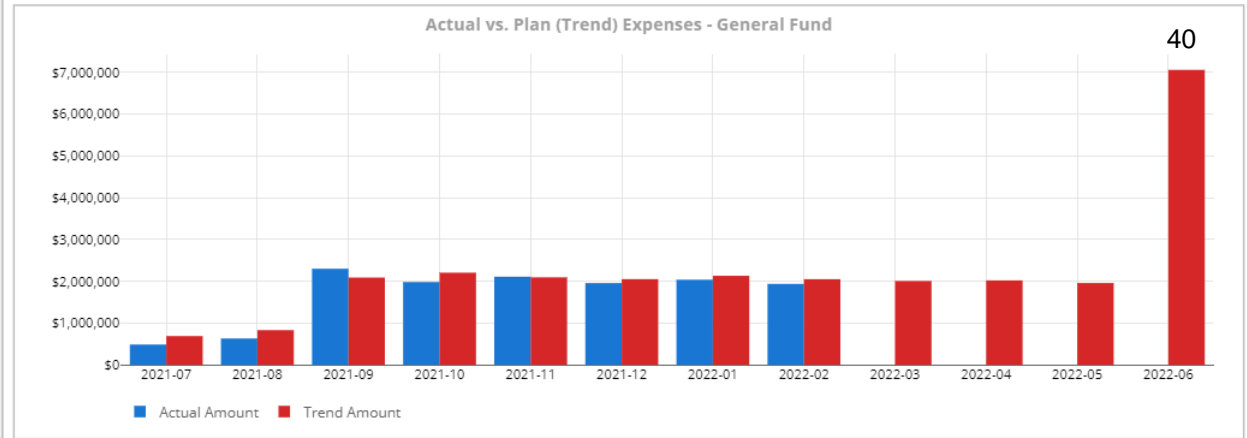
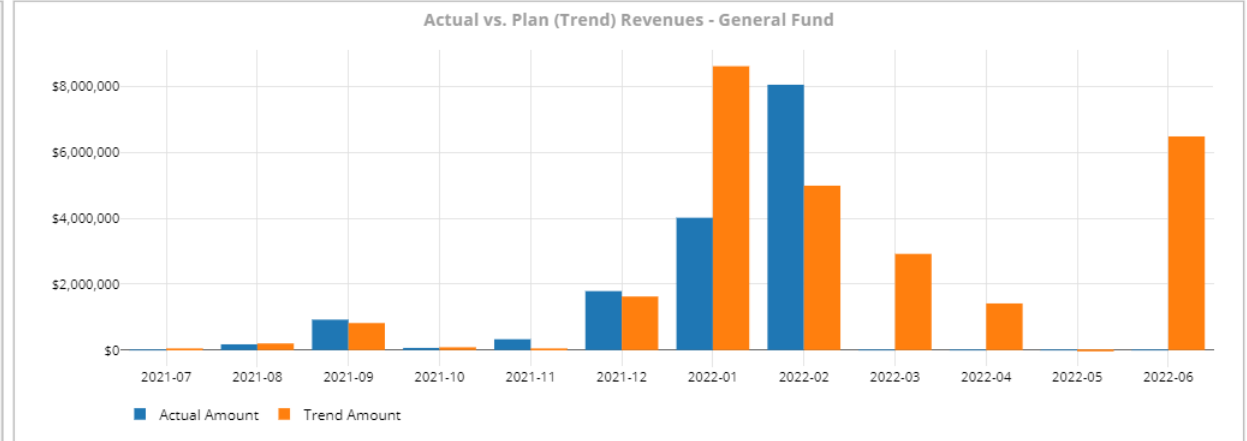
- 100 TRANSFERS - IN FROM ANOTHER FUND: +\$0
- ↓ 200 REVENUE FROM LOCAL SOURCES: **-\$2,301,746**
- ↓ 300 INTERDISTRICT PAYMENTS WITHIN WISCONSIN: **-\$1,424**
- ↓ 500 REVENUE FROM INTERMEDIATE SOURCES: **-\$1,034**
- ↑ 600 REVENUE FROM STATE SOURCES: +\$92,673
- ↑ 700 REVENUE FROM FEDERAL SOURCES: +\$600,456
- ↑ 900 OTHER REVENUES: +\$680,269

↓ Total YTD Expenditures: \$15,654,747 (49.6% of annual budget compared to 49.7% prior YTD); under plan (favorable) year-to-date (YTD) by **-\$875,480**

- ↓ 100 SALARIES: -\$309,030
- ↓ 200 EMPLOYEE BENEFITS: -\$118,061
- ↓ 300 PURCHASED SERVICES: -\$396,206
- ↓ 400 NON-CAPITAL OBJECTS: -\$82,033
- ↑ 500 CAPITAL OBJECTS: **+\$39,652**
- ↓ 600 DEBT RETIREMENT: -\$15,768
- ↓ 700 INSURANCE AND JUDGMENTS: -\$38,643
- ↓ 800 TRANSFERS: -\$17,686
- ↑ 900 OTHER OBJECTS: **+\$62,296**

**End of Fiscal Year Projection**

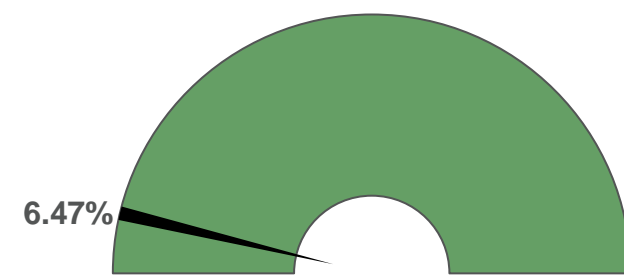
	Projected	Annual Budget	Variance
<b>Total Revenues</b>	\$30,644,307	\$31,575,114	-\$930,807
<b>Total Expenditures</b>	\$30,682,121	\$31,557,601	-\$875,480



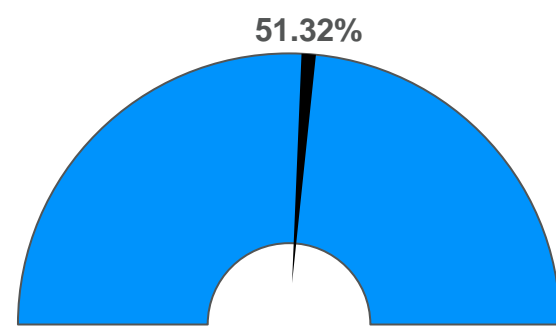
# General and Special Education Funds | Revenue Dashboard

For the Period Ending February 28, 2022

Projected Year End Fund Balance as % of Budgeted Revenues

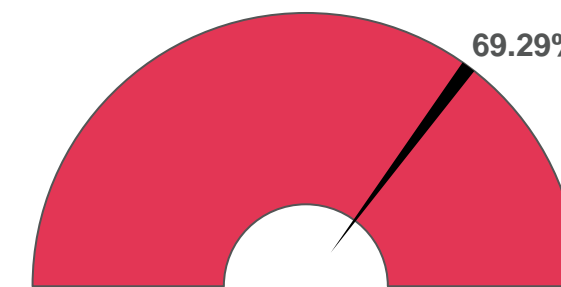


Actual YTD Total Revenues



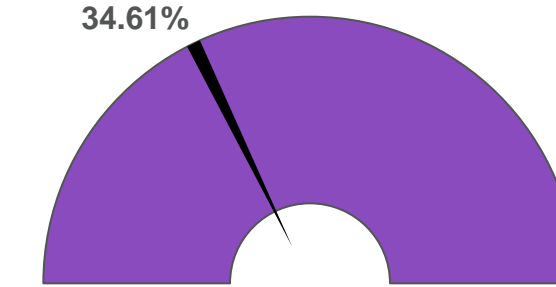
Projected YTD Total Revenues  
54.26%

Actual YTD Local Sources



Projected YTD Local Sources  
83.11%

Actual YTD State Sources

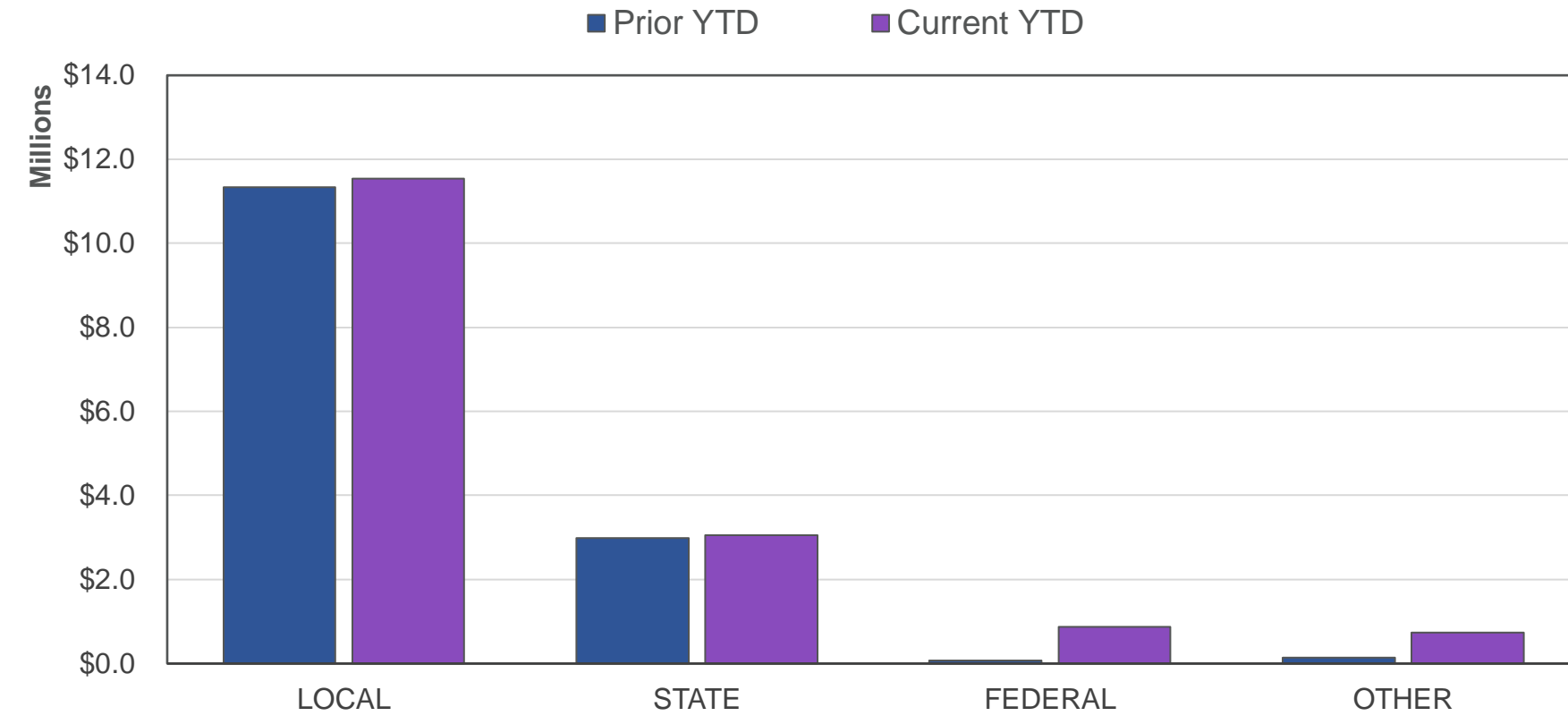


Projected YTD State Sources  
33.56%

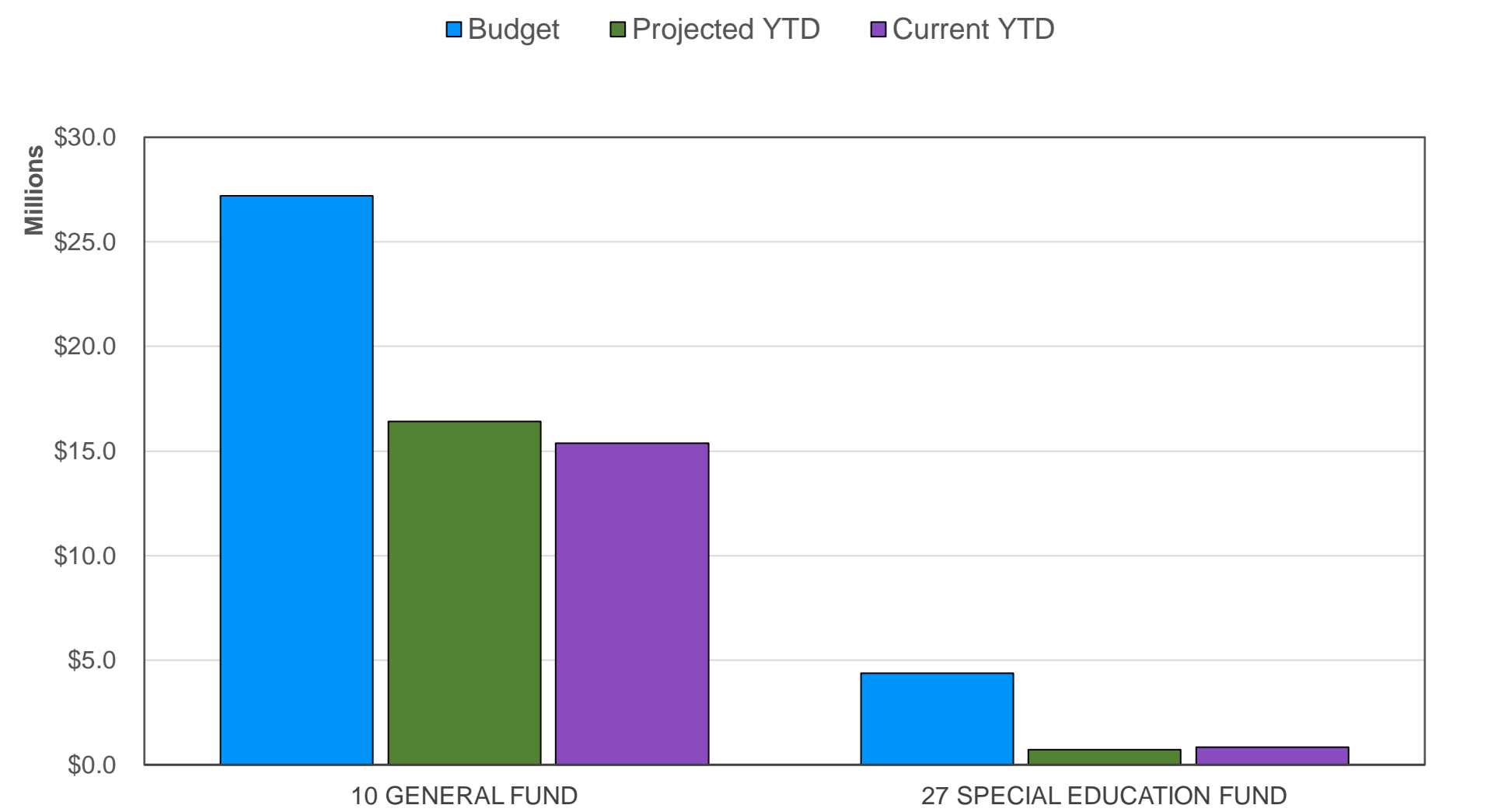
Top 10 Sources of Revenue (Year-to-Date)

Property Tax	\$11,160,360.06
Equalization Aid	\$2,383,903.00
Other Miscellaneous Revenues	\$698,341.20
Special Education State Aid	\$665,621.00
Federal Special Projects Aid Transited Through Dpi	\$514,155.64
Federal Aid Received Through State Agencies Other Than Dpi	\$256,949.25
Student Fees	\$228,949.74
Esea Title L	\$100,778.71
Rentals	\$57,370.75
Other School Activity Income	\$53,813.70
<b>Percent of Total Revenues Year-to-Date</b>	<b>99.49%</b>

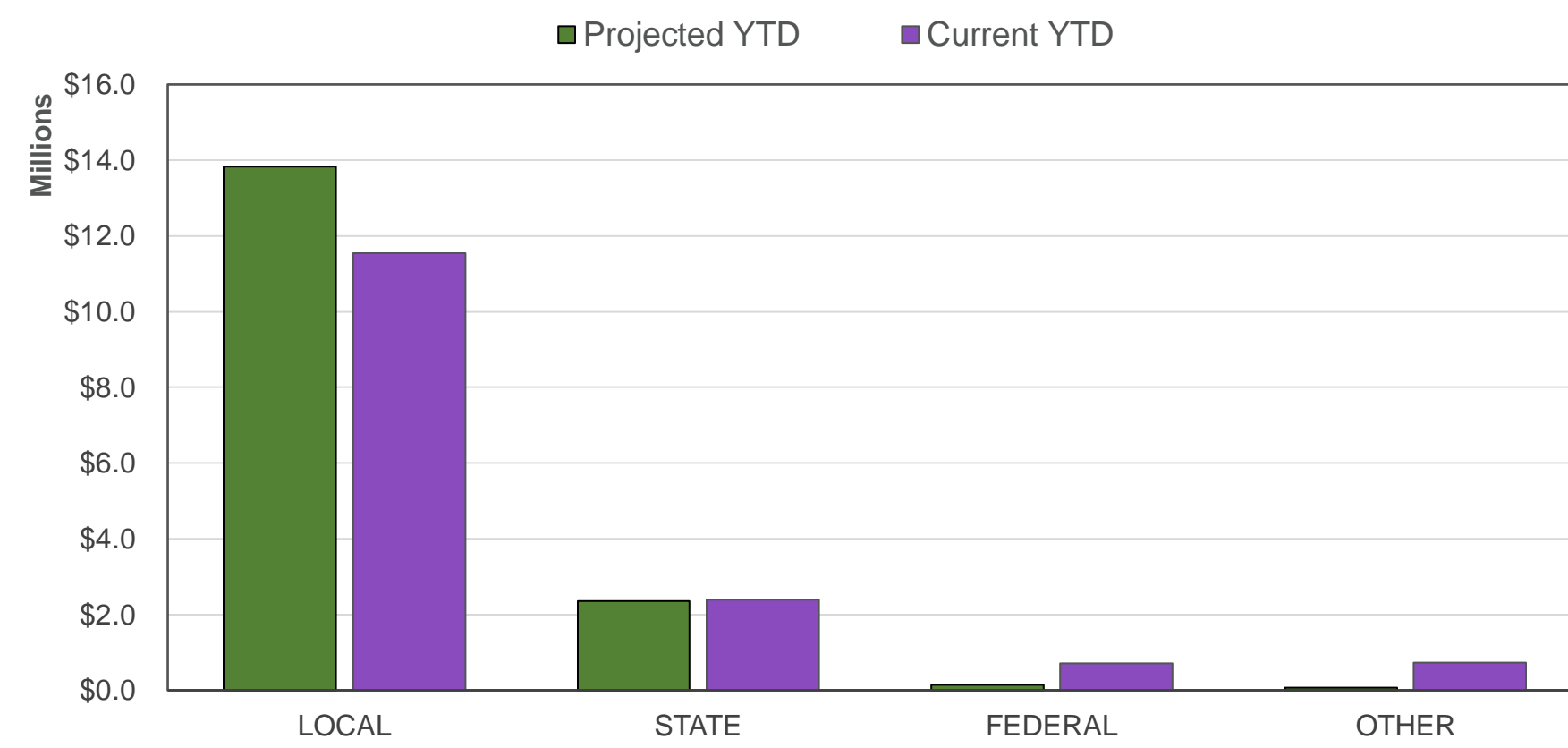
Revenues by Source



Total Revenues



Revenues by Source

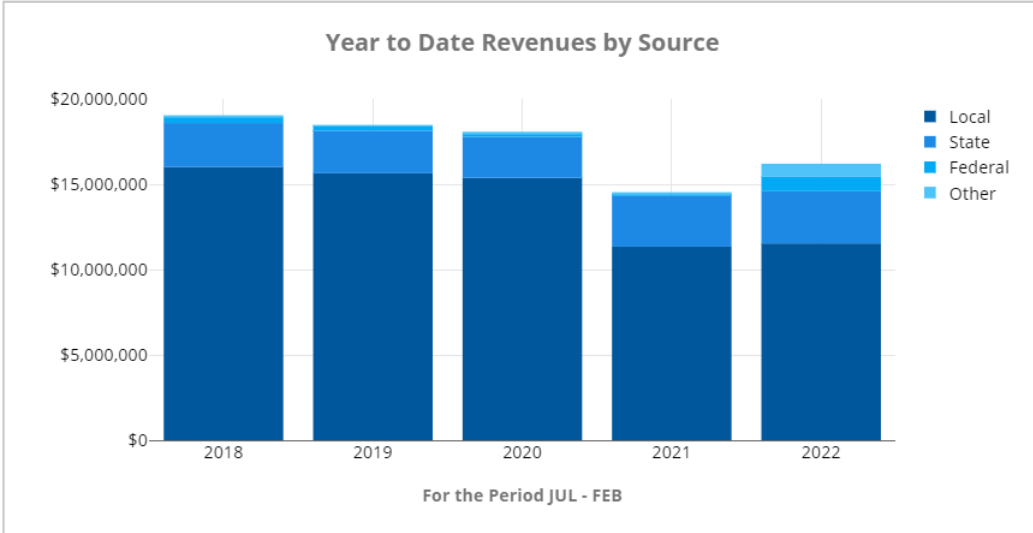
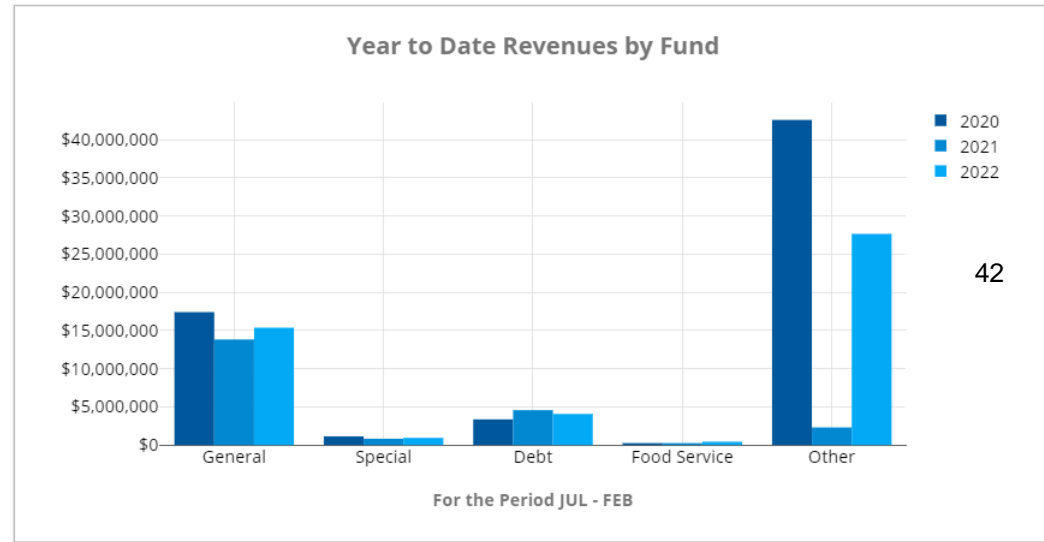
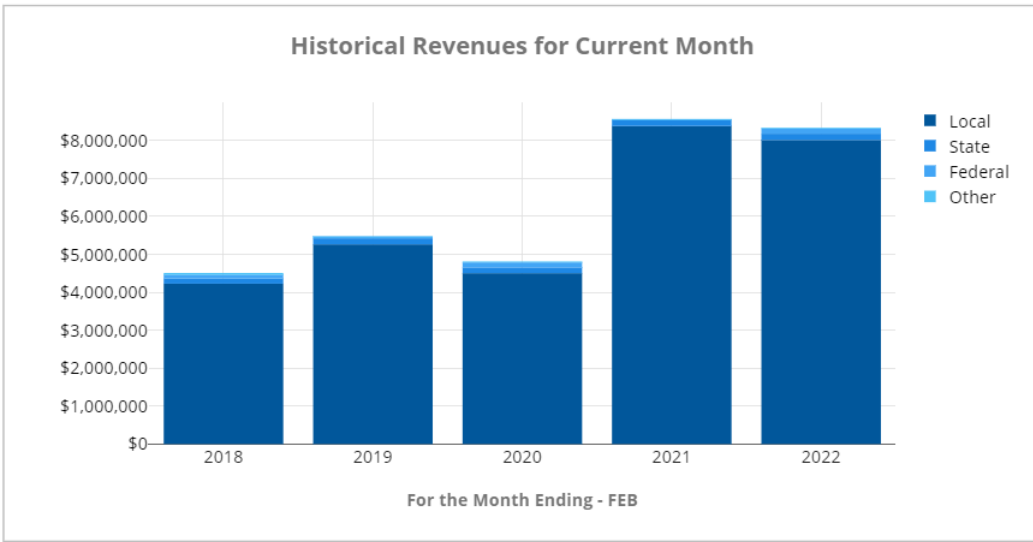


**Total YTD Revenues**  
**\$16,202,903**  
 Variance to Budget \$-930,807  
**UNFAVORABLE**

**YTD Local Sources**  
**\$11,537,358**  
 Variance to Budget \$-2,301,746  
**UNFAVORABLE**

**YTD State Sources**  
**\$3,054,473**  
 Variance to Budget \$92,673  
**FAVORABLE**

**YTD Federal Sources**  
**\$871,884**  
 Variance to Budget \$600,456  
**FAVORABLE**

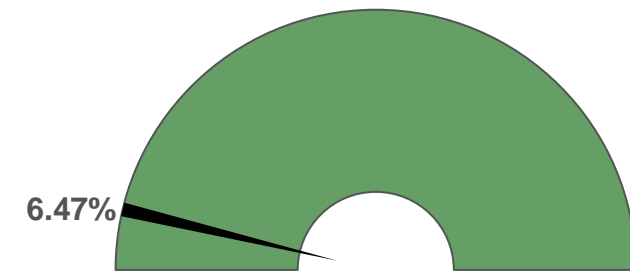


Source Level 2	For the Period JUL - FEB			
	2018 YTD Amount	2019 YTD Amount	2020 YTD Amount	2021 YTD Amount
210 TAXES	\$15,394,697	\$15,061,759	\$14,740,536	\$11,057,6
290 OTHER REVENUE FROM LOCAL SOURCES	\$533,724	\$468,408	\$520,784	\$264,9
610 STATE AID - CATEGORICAL	\$540,795	\$544,490	\$527,196	\$645,1
620 STATE AID - GENERAL	\$2,015,303	\$1,928,362	\$1,853,395	\$2,311,9
690 OTHER REVENUE FROM STATE SOURCES	\$52	\$24,208	\$0	\$7,9
730 FEDERAL SPECIAL PROJECTS AID TRANSITED THROUGH DPI	\$276,384	\$221,569	\$136,462	\$58,5
750 ELEMENTARY AND SECONDARY EDUCATION ACT (ESEA)	\$64,393	\$61,177	\$44,708	\$7,0

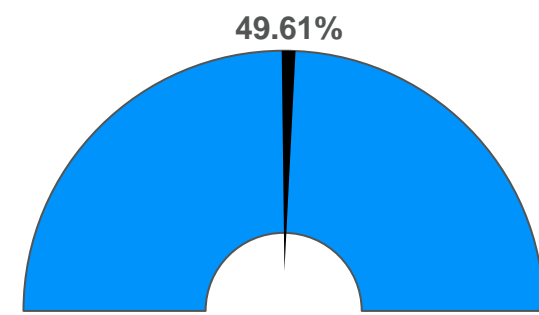
# General and Special Education Funds | Expenditure Dashboard

For the Period Ending February 28, 2022

Projected Year End Fund Balance as % of Budgeted Expenditures

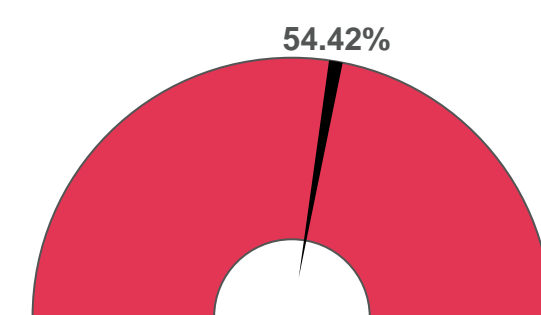


Actual YTD Total Expenditures



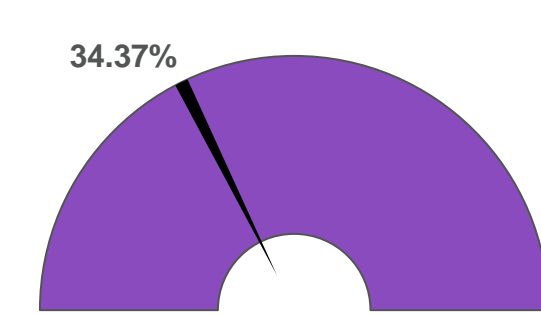
Projected YTD Total Expenditures  
52.38%

Actual YTD Salaries / Benefits



Projected YTD Salaries / Benefits  
56.20%

Actual YTD Other Objects

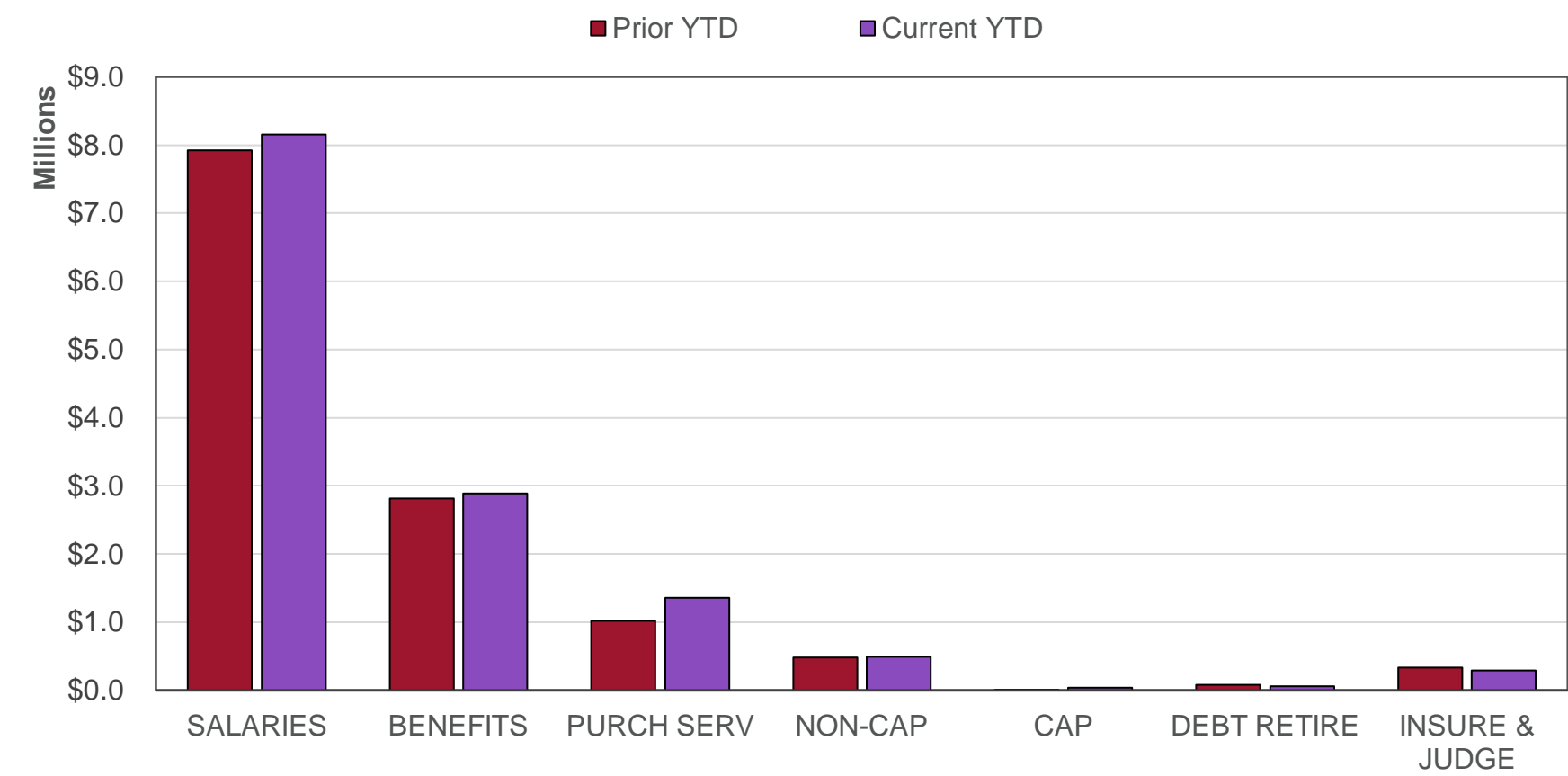


Projected YTD Other Objects  
40.29%

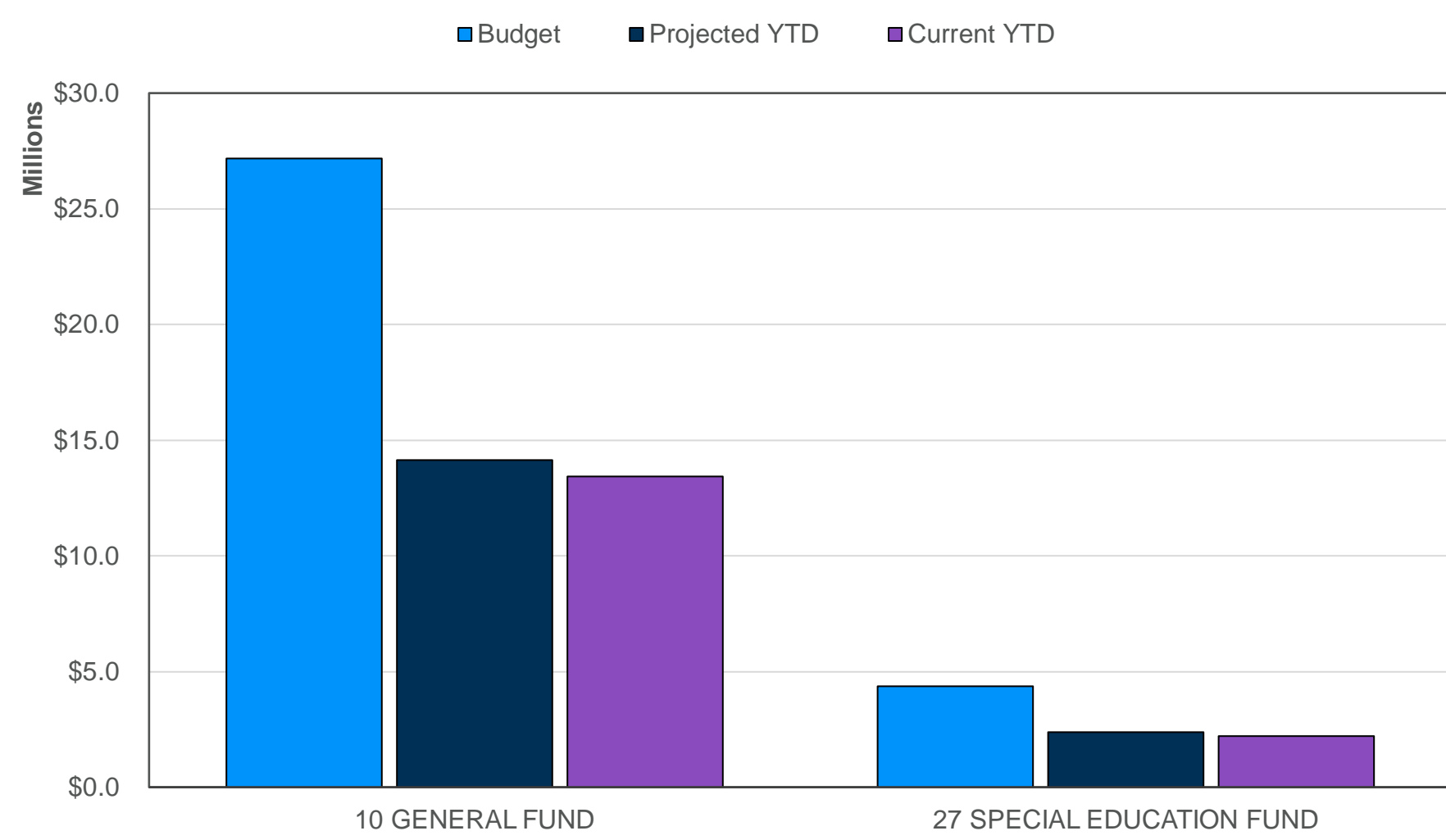
Top 10 Expenditures by Function (Year-to-Date)

Regular Curriculum	\$4,033,915.90
Undifferentiated Curriculum	\$2,695,889.56
Business Administration	\$2,260,284.40
Special Education Curriculum	\$1,625,947.53
Instructional Staff Services	\$990,063.95
Pupil Services	\$902,086.89
School Building Administration	\$845,664.01
Physical Curriculum	\$398,296.86
General Administration	\$387,127.08
Purchased Instructional Services	\$322,624.55
<b>Percent of Total Expenditures Year-to-Date</b>	<b>92.38%</b>

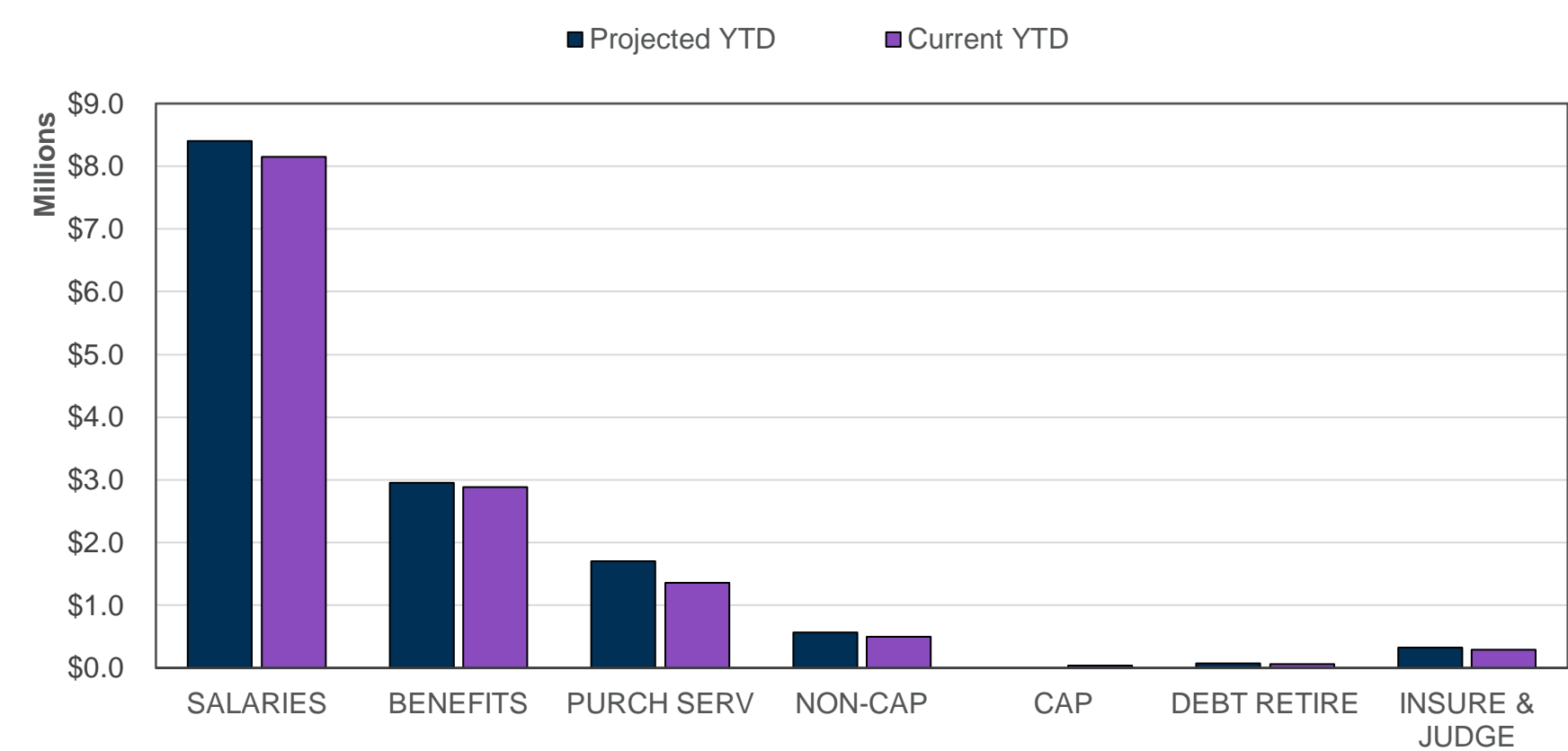
Expenditures by Object



Total Expenditures



Expenditures By Object



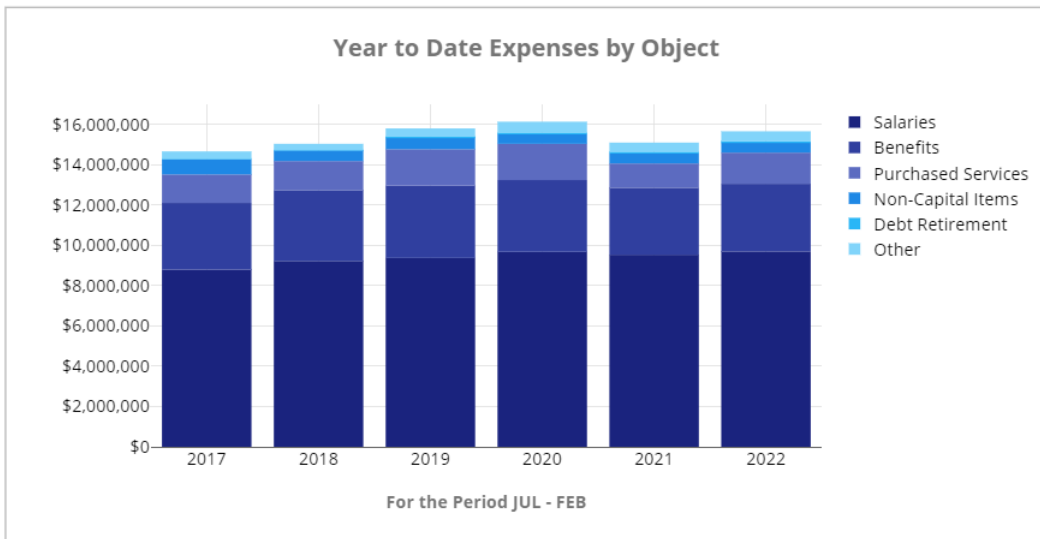
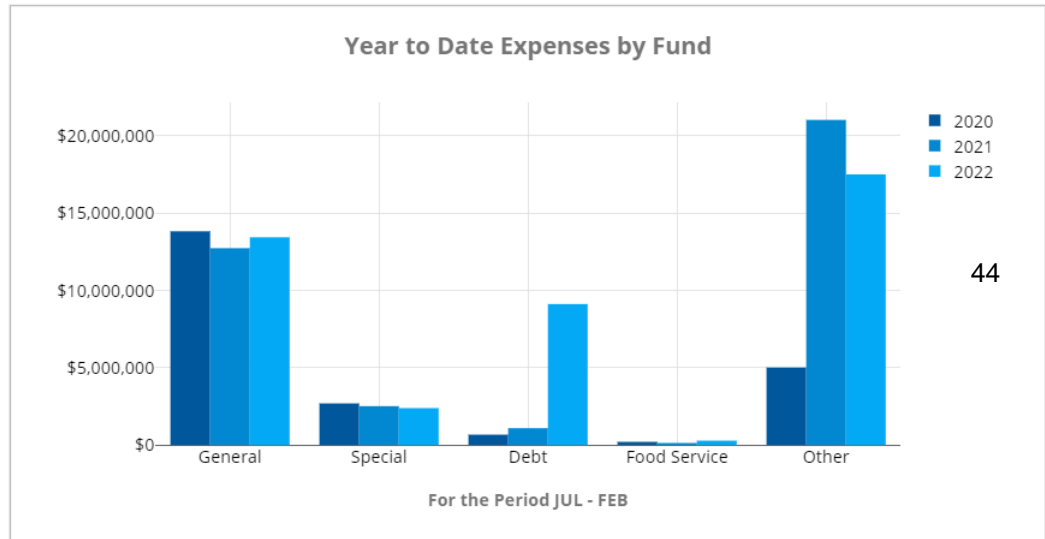
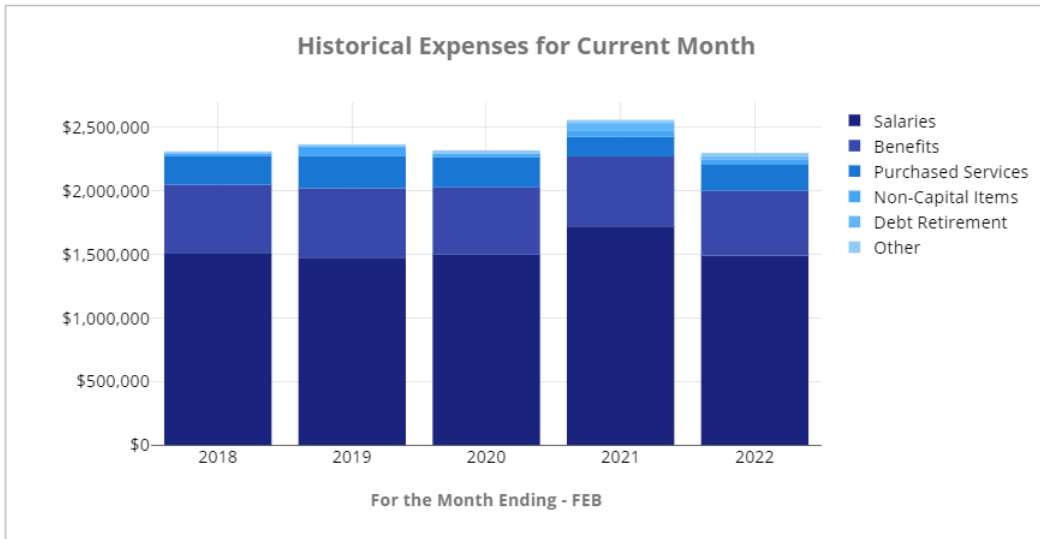
# Shorewood Sch Dist - Monthly Expenditure Overview - Funds 10 & 27 (Transfers Not Included)

**Total YTD Expenses**  
**\$15,654,747**  
 Variance to Budget \$-875,480  
**FAVORABLE**

**YTD Salaries & Benefits**  
**\$13,051,123**  
 Variance to Budget \$-427,092  
**FAVORABLE**

**YTD Purchased Services**  
**\$1,546,673**  
 Variance to Budget \$-396,206  
**FAVORABLE**

**YTD Other Expenses**  
**\$1,056,952**  
 Variance to Budget \$-34,496  
**FAVORABLE**



Object Level 1	For the Period JUL - FEB			
	2019 YTD Amount	2020 YTD Amount	2021 YTD Amount	2022 YTD Amount
Salaries	\$9,368,840	\$9,673,142	\$9,531,900	\$9,694,964
Benefits	\$3,592,073	\$3,562,724	\$3,320,664	\$3,356,159
Purchased Services	\$1,805,982	\$1,796,301	\$1,206,962	\$1,546,673
Non-Capital Items	\$590,991	\$490,388	\$501,213	\$510,413
Capital Items	\$114,590	\$38,126	\$11,640	\$39,652
Debt Retirements	\$34,175	\$55,000	\$80,457	\$62,933
District Insurance	\$169,739	\$370,617	\$336,934	\$289,900
Other	\$121,548	\$145,646	\$104,526	\$154,055
Transfers	\$0	\$0	\$0	\$0

February 20, 2022

Dr. JoAnn Sternke  
Interim Superintendent  
Shorewood School District  
1701 E. Capitol Drive  
Shorewood, WI 53211

Ms. Kimberly Salem  
Director of Human Resources  
Shorewood School District  
1701 E. Capitol Drive  
Shorewood, WI 53211

Ms. Jill Curci  
Payroll and Benefits Manager  
Shorewood School District  
1701 E. Capitol Drive  
Shorewood, WI 53211

Dear Dr. Sternke, Ms. Salem, and Ms. Curci,

It is with mixed emotions that I inform you of my intent to retire at the end of the 2021-22 school year. I have appreciated the opportunity to serve as a Special Education Teacher in the Shorewood School District, if only for a short time. I wish the district much success as it strives for "Equity, Growth, and Excellence for All".

With gratitude,  
Candance (Candi) L. Konyyn



**EXECUTIVE SUMMARY  
FOR THE SHOREWOOD SCHOOL BOARD**

**Topic:** Resignation

**Date:** March 15, 2022

**Prepared by:** JoAnn Sternke

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**Recommended action:**

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

**Recommendation(s):** Approval

**Purpose:** Resignation

**Background:**

Virginia Kashian was on a leave of absence from her position of 1st Grade Teacher at Lake Bluff Elementary School. Virginia has decided not to return to her position.