

School District of South Milwaukee
2022-23 BUDGET WORK SESSION
Budget Assumptions
February 23, 2022

TABLE OF CONTENTS:

Revenue Limit Enrollment Projections.....	Page 1
Grade Level Enrollment History.....	Page 2
History of Revenue Limit & Per Pupil Aid Changes.....	Page 3
Revenue Limit Explanation.....	Page 4
Budget Assumptions.....	Page 5

**School District of South Milwaukee
2022-23 Revenue Limit Enrollment Projections
February 23, 2022**

- Flat September FTE (Full Time Equivalent) Membership (Three year history attached)

EC	20	Estimate
4K	150	Estimate
5K	153	Increase of 31 from prior year 4K
1 st	139	Steady from prior year 5K (based on 2 year average from 5K to 1 st) +5 FTE
2 nd	167	Increase of 7 from prior year 1 st (based on 2 year average from 1 st to 2 nd) + 5 FTE
3 rd	165	Decrease of 4 from prior year 2 nd (based on 2 year average from 2 nd to 3 rd) + 5 FTE
4 th	177	Increase of 8 from prior year 3 rd (based on 2 year average from 3 rd to 4 th) + 5 FTE
5 th	172	Increase of 2 from prior year 4 th (based on 2 year average from 4 th to 5 th) + 5 FTE
6 th	184	Increase of 3 from prior year 5 th (based on 2 year average from 5 th to 6 th) + 5 FTE
7 th	169	Increase of 5 from prior year 6 th (based on 2 year average from 6 th to 7 th) + 5 FTE
8 th	177	Increase of 1 from prior year 7 th (based on 2 year average from 7 th to 8 th) + 5 FTE
9 th	223	Increase of 12 from prior year 8 th (based on 2 year average from 8 th to 9 th) + 5 FTE
10 th	193	Decrease of 6 from prior year 9 th (based on 2 year average from 9 th to 10 th) + 5 FTE
11 th	216	Increase of 2 from prior year 10 th (based on 2 year average from 10 th to 11 th) + 5 FTE
12 th	205	Increase of 19 from prior year 11 th (based on 2 year average from 11 th to 12 th) + 5 FTE

- Summer FTE Membership to match 2021

Year	2019	2020	2021	2022
Summer FTE	72	16	72	72
40%	29	6	29	29

- Per Member Increase \$0 (history attached)

School District of South Milwaukee
Enrollment History & Projected September 2022 Pupil Count

	SEPTEMBER 2019				SEPTEMBER 2020				SEPTEMBER 2021				PROJECTED SEPTEMBER 2022			
Grade	2019-20 Resident	OE	TW (2)	TOTAL	2020-21 Resident	OE	TW (2)	TOTAL	2021-22 Resident	OE	TW (2)	TOTAL	2022-23 Resident	OE	TW (2)	TOTAL
EC-.50	16	0	0	16	18	0	0	18	17	0	0	17	20	0	0	20
4K-.60	127	5	0	132	86	6	0	92	122	14	0	136	150	14	0	164
5K	186	9	0	195	154	9	0	163	139	8	0	147	153	14	0	167
1	167	8	0	175	170	13	0	183	160	8	0	168	139	8	0	147
2	174	13	1	188	171	8	0	179	169	14	0	183	167	8	0	175
3	193	11	1	205	158	18	0	176	169	13	0	182	165	14	0	179
4	161	13	1	175	186	13	0	199	170	15	0	185	177	13	0	190
5	174	18	0	192	159	15	0	174	181	17	0	198	172	15	0	187
Sub Total	1198	77	3	1278	1102	82	0	1184	1127	89	0	1216	1142	86	0	1228
6	210	18	0	228	165	28	0	193	164	15	0	179	184	17	0	201
7	205	23	0	228	198	18	1	217	176	26	0	202	169	15	0	184
8	219	20	1	240	184	30	0	214	211	21	0	232	177	26	0	203
Sub Total	634	61	1	696	547	76	1	624	551	62	0	613	530	58	0	588
9	195	52	2	249	218	43	0	261	198	46	0	244	223	45	0	268
10	215	45	2	262	178	64	1	243	214	47	0	261	193	46	0	239
11	213	54	0	267	200	50	0	250	186	57	1	244	216	47	0	263
12	222	55	1	278	223	51	0	274	217	50	0	267	205	57	0	262
Sub Total	845	206	5	1056	819	208	1	1028	815	200	1	1016	835	195	0	1030
Total	2677	344	9	3030	2468	366	2	2836	2493	351	1	2845	2506	339	0	2845
Total OE & TW IN		353				368				352				339		
220 Out	3				3				3				3			
Tuition Out	0				1				0				0			
OE & TW Out	267				350				327				327			
Grand Total	2947	344	9	3030	2822	366	2	2836	2823	351	1	2845	2836	339	0	2845
Head Count				3030				2836				2845				2845
Change				(70)				(194)				9				0
Resident FTE		2,879				2,773				2,760				2,760		
Change		(26)				(107)				(13)				0		

*Colors signify the # of students as they progress throughout the years

History of Revenue Limit Per Pupil Change

<u>Year</u>	<u>Revenue Limit Per Pupil Change</u>	<u>Base Revenue Limit Per Pupil</u>	<u>Total Revenue Limit Ability*</u>	<u>Referendum Funding</u>	<u>Revenue Limit Change</u>	<u>% Dollar Change</u>
2007-08	\$264.12	\$9,330.25	29,994,523	-		
2008-09	\$274.68	\$9,615.99	30,568,942	-	574,419	1.9%
2009-10	\$200.00	\$9,837.53	30,604,556	-	35,614	0.1%
2010-11	\$200.00	\$10,037.53	31,135,398	-	530,842	1.7%
2011-12	-\$552.76	\$9,497.50	29,213,516	-	(1,921,882)	-6.2%
2012-13	\$50.00	\$9,550.33	29,371,915	-	158,399	0.5%
2013-14	\$75.00	\$9,628.63	29,544,863	-	172,948	0.6%
2014-15	\$75.00	\$9,733.34	29,842,504	-	297,641	1.0%
2015-16	\$0.00	\$9,751.35	29,923,300	-	80,796	0.3%
2016-17	\$0.00	\$9,778.85	30,122,216	-	198,916	0.7%
2017-18	\$0.00	\$9,831.12	30,183,156	-	60,940	0.2%
2018-19	\$0.00	\$9,854.20	30,700,343	-	517,187	1.7%
2019-20	\$175.00	\$10,083.10	31,374,752	875,000	674,409	2.2%
2020-21	\$179.00	\$10,606.08	32,419,055	550,000	1,044,303	3.3%
2021-22	\$0.00	\$10,851.63	32,597,431	575,000	178,376	0.6%
2022-23	\$0.00	\$11,158.74	32,280,937	300,000	(316,494)	-1.0%

* Net Energy Exemption and Nonrecurring Exemptions such as the Voucher School Levy

History of Categorical Per Pupil Aid Change

<u>Year</u>	<u>Per Pupil Change</u>	<u>Per Pupil Amount</u>	<u>Total Per Pupil</u>	<u>Total Per Pupil Change</u>
2012-13	Established	\$50	\$152,849	\$152,849
2013-14	\$25	\$75	\$229,500	\$76,651
2014-15	\$75	\$150	\$458,625	\$229,125
2015-16	\$0	\$150	\$459,150	\$525
2016-17	\$100	\$250	\$765,000	\$305,850
2017-18	\$200	\$450	\$1,374,300	\$609,300
2018-19	\$204	\$654	\$1,967,886	\$593,586
2019-20	\$88	\$742	\$2,196,320	\$228,434
2020-21	\$0	\$742	\$2,131,024	-\$65,296
2021-22	\$0	\$742	\$2,095,408	-\$35,616
2022-23	\$0	\$742	\$2,064,244	-\$31,164

**School District of South Milwaukee
2022-23 Revenue Limit Explanation
February 23, 2022**

Line 1	Determine current year base revenue				31,512,270
Line 2	Calculate base membership average (The district's most recent three September membership totals, excluding the year for which the limit is being calculated).				
		2019	2020	2021	
		2,909	2,778	2,784	2,824
Line 3	Base revenue per member (Line 1 / Line 2)				
		31,512,270	2,824		11,158.74
Line 4	Allowable per member increase determined by the legislature.				0.00
Line 5	Maximum revenue per member (Line 3 + Line 4)				11,158.74
Line 6	Calculate current membership average (The district's last two September membership totals plus the membership estimate for the year in which the limit is being calculated).				
		2020	2021	2022	
		2,778	2,784	2,784	2,782
Line 7	Revenue Limit with no exemptions (Line 5 x Line 6)				31,043,603
	Hold Harmless Non-Recurring Exemption				468,667
Line 8B	Transfer of Service				0
Line 8E	Referenda to Exceed				300,000
Line 9	Revenue Limit without Declining Enrollment (Line 7 + Line 8)				31,812,270
Line 10	Declining Enrollment Exemption				468,667
	(Average FTE loss = Line 2 - Line 6)				
		2,824	2,782	42	
	(Average FTE loss x Line 5)				
		42	11,158.74	468,667	
Line 11	Revenue Limit with all exemptions (Line 9 + Line 10)				32,280,937
	2021-22 Revenue Limit				32,597,431
	2022-23 Revenue Limit Change				-316,494
	% Change				-1.0%

**School District of South Milwaukee
2022-23 Budget Assumptions
February 23, 2022 Board Meeting**

Description	Increase/ (Decrease)	Totals
Revenue:		
<i>Ongoing Revenue Adjustments</i>		
Revenue Cap Change \$0 per pupil (Enrollment Impact on Base Revenue)	(468,655)	
21-22 Revenue Cap Declining Enrollment Exemption Expired	(542,582)	
21-22 Revenue Cap Hold Harmless Exemptions Expired	(542,579)	
Per Pupil Categorical Aid Loss (2,824-2,782 x \$742)	(31,164)	
Special Education Categorical Aid Increase	25,000	
Referendum Funds For Maintaining (Recurring Referendum Amount for 2022-23)	300,000	
		(1,259,980)
<i>One-Time Revenue Adjustments</i>		
22-23 Revenue Cap Declining Enrollment Exemption New	468,667	
22-23 Revenue Cap Hold Harmless Exemption New	468,655	
		937,322
Total Revenue Increase		(322,658)
Expenditure Assumptions:		
Staff Salaries & Benefits	555,183	
Total Expenditure Increase		555,183
Budget Adjustments / Reallocations:		
Total Budget Reductions / Reallocations		0
Budget Surplus (Deficit)		(877,841)