

School District of South Milwaukee
2019-20 BUDGET WORK SESSION
Budget Assumptions & Recommendations
March 6, 2019

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**School District of South Milwaukee
2019-20 Revenue Limit Assumptions
March 6, 2019**

- Decrease of 13 September FTE (Full Time Equivalent) Membership (Three year history attached)

EC	22	Estimate
4K	160	Estimate
5K	198	Increase of 38 from prior year 4K (based on 2 year average from 4K to 5K) (monitor closely)
1 st	163	Decrease of 17 from prior year 5K (based on 2 year average from 5K to 1 st)
2 nd	171	Increase of 1 from prior year 1 st (based on 2 year average from 1 st to 2 nd)
3 rd	181	Decrease of 3 from prior year 2 nd (based on 2 year average from 2 nd to 3 rd)
4 th	156	Decrease of 3 from prior year 3 rd (based on 2 year average from 3 rd to 4 th)
5 th	185	Increase of 7 from prior year 4 th (based on 2 year average from 4 th to 5 th)
6 th	216	Increase of 6 from prior year 5 th (based on 2 year average from 5 th to 6 th)
7 th	198	Decrease of 6 from prior year 6 th (based on 2 year average from 6 th to 7 th)
8 th	209	Decrease of 8 from prior year 7 th (based on 2 year average from 7 th to 8 th)
9 th	191	Increase of 7 from prior year 8 th (based on 2 year average from 8 th to 9 th)
10 th	218	Increase of 1 from prior year 9 th (based on 2 year average from 9 th to 10 th)
11 th	214	Decrease of 8 from prior year 10 th (based on 2 year average from 10 th to 11 th)
12 th	217	Decrease of 4 from prior year 11 th (based on 2 year average from 11 th to 12 th)

- Conservative Summer FTE Membership to match 2018

Year	2016	2017	2018	2019
Summer FTE	87	73	73	73
40%	35	29	29	29

- Per Member Increase \$0 (history attached)

School District of South Milwaukee

Enrollment History & September 2019 Projections

Grade	SEPTEMBER 2016				SEPTEMBER 2017				SEPTEMBER 2018				SEPTEMBER 2019 PROJECTED			
	2016-17 Resident	OE TW (2)	220	TOTAL	2017-18 Resident	OE TW (2)	220	TOTAL	2018-19 Resident	OE TW (2)	220	TOTAL	2019-20 Resident	OE	Projected New OE	220 TOTAL
EC-50	18	1	0	19	23	0	0	23	22	0	0	22	22	0	0	22
4K-60	146	6	0	152	146	3	0	149	160	6	0	166	160	0	0	160
5K	189	2	0	191	189	9	0	198	179	8	0	187	198	6	3	207
1	171	8	0	179	175	7	0	182	170	11	0	181	163	8	0	171
2	180	13	0	193	164	10	0	174	183	14	1	198	171	11	2	184
3	205	11	0	216	180	14	0	194	159	12	1	172	181	14	11	206
4	193	18	0	211	201	14	0	215	178	14	0	192	156	12	11	179
5	217	14	0	231	197	21	0	218	210	18	0	228	185	14	7	206
Sub Total	1319	73	0	1392	1275	78	0	1353	1261	83	2	1346	1236	65	34	1335
6	200	15	0	215	222	14	0	236	204	25	1	230	216	18	0	234
7	210	16	0	226	193	20	0	213	217	19	1	237	198	26	0	224
8	218	28	1	247	203	19	0	222	184	26	2	212	209	19	0	228
Sub Total	628	59	1	688	618	53	0	671	605	70	4	679	623	63	0	686
9	233	57	0	290	218	46	1	265	217	42	0	259	191	28	50	269
10	200	62	1	263	231	60	0	291	221	51	1	273	218	42	6	266
11	256	63	3	322	195	69	1	265	221	55	1	277	214	52	5	271
12	226	53	3	282	255	66	3	324	188	75	2	266	217	56	0	273
Sub Total	915	235	7	1157	899	241	5	1145	847	223	4	1075	840	178	61	1079
Total	2862	367	8	3237	2792	372	5	3169	2713	376	10	3100	2699	306	95	3100
220 Out																
Tuition Out	6				4				4				3			
OE & TW Out	231				259				269				271			
Grand Total	3100	367	8	3237	3058	372	5	3169	2986	376	1	3100	2973	306	95	3100
Head Count				3237				3169				3100				3100
Change				(29)				(68)				(69)				0
Resident FTE																
Change																
Acronyms:																

OE: Open Enrollment
TW: Tuition Waiver
220: Chapter 220 Program

*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>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	\$0.00	\$9,908.10	30,298,970	(401,373)	-1.3%

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

**Net the Referendum Proceeds that do not apply to maintaining

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	\$1,377,000	\$612,000
2018-19	\$180	\$630	\$1,905,750	\$528,750
2018-19 Other	\$24	\$24	\$72,600	ONE TIME FUNDING
2019-20 Proj.	\$208	\$862	\$2,557,644	\$579,294

**School District of South Milwaukee
2019-20 Revenue Limit Explanation
March 6, 2019**

Line 1	Determine current year base revenue				29,813,473
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).				
		2016	2017	2018	
		3,067	3,026	2,934	3,009
Line 3	Base revenue per member (Line 1 / Line 2)				
		29,813,473	3,009		9,908.10
Line 4	Allowable per member increase determined by the legislature.				
		0	100%		0.00
Line 5	Maximum revenue per member (Line 3 + Line 4)				9,908.10
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).				
		2017	2018	2019	
		3,026	2,934	2,920	2,960
Line 7	Revenue Limit with no exemptions (Line 5 x Line 6)				29,327,976
	Hold Harmless Non-Recurring Exemption				485,497
Line 8	Transfer of Service				0
Line 9	Revenue Limit without Declining Enrollment (Line 7 + Line 8)				29,813,473
Line 10	Declining Enrollment Exemption				485,497
	(Average FTE loss = Line 2 - Line 6)				
		3,009	2,960	49	
	(Average FTE loss x Line 5)				
		49	9,908.10	485,497	
Line 11	Revenue Limit with all exemptions (Line 9 + Line 10)				30,298,970
2018-19 Revenue Limit					30,700,343
2019-20 Revenue Limit Change					-401,373
% Change					-1.31

School District of South Milwaukee
2019-20 Budget Assumptions
Budget Assumptions & Recommendations

Description	Increase/ (Decrease)	Totals
Revenue:		
Revenue Cap \$0 Per Pupil Base Revenue Change Less 18-19 Non Recurring Exemptions	(1,372,367)	
Revenue Cap Declining Enrollment Exemption	485,497	
Revenue Cap Hold Harmless Exemptions	485,497	
Per Pupil Categorical Aid \$208 Increase (2,958 x \$208)	615,264	
Per Pupil Categorical Aid Loss (3,013-2,958 x \$654)	(35,970)	
Interest Revenue	50,000	
Open Enrollment Revenue	316,444	
Referendum Funds For Maintaining	80,000	
Total Revenue Increase		624,365
Expenditure Increases:		
Staff Salaries & Benefits	560,000	
Open Enrollment Expense	239,745	
Hold in Reserve For Nonrecurring Revenue Limit Exemptions**	404,620	
Total Expenditure Increase		1,204,365
Budget Adjustments / Reallocations:		
Staff Turnover Savings	(125,000)	
Reduction of Budget for Nonrecurring Revenue Limit Exemptions	(500,000)	
Elementary Teacher 1 FTE Reduction (due to pupil decline)	(80,000)	
Total Budget Reductions / Reallocations		(705,000)
Budget Additions:		
Elementary Early Learning Math Specialist	85,000	
Additional Building Service Helper at each Elementary School	40,000	
Total Budget Additions		125,000
Budget Surplus (Deficit)		0

**Nonrecurring Revenue Limit Exemptions for 2019-20 = \$970,994