



SCHOOL DISTRICT OF SHOREWOOD

**2017-2018
Annual Meeting and
Budget Hearing**

August 22, 2017

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SCHOOL DISTRICT OF SHOREWOOD ANNUAL SCHOOL DISTRICT MEETING

August 22, 2017

AGENDA

1. Call to Order
2. Approval of Superintendent's Consent Agenda
3. Election of Annual Meeting Chairperson
4. Introduction of School Board
5. Consideration of 2016 Annual Meeting minutes
6. Superintendent State of the District Report
7. Recess the Annual Meeting to Convene the Budget Hearing
8. Budget Hearing conducted by Patrick Miller
9. Recess Budget Hearing and Reconvene Annual Meeting
10. Vote to Determine the 2017 Tax Levy (120.10)
11. Consideration of School Board Salaries (120.10(3))
12. Consideration of School Board Expenses (120.10(4))
13. Authorize the School Board to Establish the Date for the 2018 Annual Meeting
14. Approval of District to Sell Equipment
15. Adjournment

School District of Shorewood
School Board Minutes
Annual Board Meeting
August 23, 2016

Shorewood High School Library
1701 E. Capitol Dr., Shorewood, Wisconsin 53211

Board Members Present: Paru Shah, President
Ruth Treisman, Vice President
Rodney Cain, Treasurer
Hilary DeBlois, Member

Call to Order: President Paru Shah called the meeting to order at 7:07 p.m.

I. Motion to Nominate Pablo Muirhead as Annual Meeting Chair.

It was MOVED by **John Florshiem** and SECONDED by **Colin Plese** to approve the motion.
Motion: PASSED.

II. Motion to Approve 2015 Annual Meeting Minutes.

It was MOVED by **Ruth Treisman** and SECONDED by **Rob Reinoffer** to approve the motion.
Motion: PASSED.

III. Motion to Approve the Tax Resolution.

It was MOVED by **David Cobb** and SECONDED by **Colin Plese** to approve the motion.
Motion: PASSED.

IV. Motion to Approve Salary of Board Members.

It was MOVED by **Ellen Eckman** and SECONDED by **Rob Reinoffer** to approve the motion.
Motion: PASSED.

V. Motion to Approve Reimbursement of Board Members.

It was MOVED by **Tony Seidita** and SECONDED by **Ellen Eckman** to approve the motion.
Motion: PASSED.

VI. Motion to the School Board to Establish the Date for the 2017 Annual Meeting.

It was MOVED by **Amy Miller** and SECONDED by **Tony Seidita** to approve the motion.
Motion: PASSED.

VII. Motion to give the Board Approval to Sell District Equipment.

It was MOVED by **Tony Seidita** and SECONDED by **Amy Miller** to approve the motion.
Motion: PASSED.

VI. Motion to adjourn without objection by Colin Plese and seconded by David Cobb at 8:19 p.m.

Joanne Lipo Zovic, Clerk
Shorewood School Board

Date

POWERS OF THE ANNUAL MEETING

The statute outlining the powers of the annual meeting is Section 120.10. The laws provide that the annual meeting may:

1. Set the annual salaries for board members or an amount for each meeting attended.
2. Authorize the payment of actual and necessary expenses for board members when traveling in the performance of their duties.
3. Designate sites for school buildings.
4. Authorize the board to acquire real estate by purchase or condemnation.
5. Vote a tax for the operation of the schools, to create a capital expansion fund, and for other purposes, enumerated in s.120.10.
6. Authorize the sale of school property.
7. Direct and provide for the prosecution or defense of any legal action or proceedings in which the school district is interested.
8. Direct the school board to furnish school lunches to district students and appropriate funds for that purpose.
9. Authorize the school board to furnish textbooks to students under conditions prescribed by the meeting or school board.
10. Authorize the purchase of vehicles or finance contracts for the use and services of transportation vehicles.
11. Adjourn the annual meeting from time to time or establish a different date and time for a subsequent annual meeting.

THE BUDGET HEARING, WHICH WILL BE CONDUCTED BY THE BOARD DURING THE ANNUAL MEETING, PROVIDES AN OPPORTUNITY FOR THE BOARD TO EXPLAIN THE BUDGET FOR THE SCHOOL DISTRICT AND TO HEAR COMMENTS AND SUGGESTIONS FROM THE CITIZENS. THE ANNUAL MEETING HAS NO AUTHORITY TO CHANGE SPECIFIC BUDGET ITEMS.

**SCHOOL DISTRICT OF SHOREWOOD
ANNUAL MEETING**

Shorewood High School

22 August 2017

1. The School Board President, Dr. Paru Shah, will call the meeting to order at _____p.m. announcing that the meeting is being called pursuant to State Statutes 65.90 and 120.08 with notices published in the 10th and 17th of August editions of the *North Shore Now*.

2. **ELECTION OF A CHAIRPERSON:** Nominations will be requested.

Nominated: _____

Motion By: _____ Second: _____

Motion Carried: _____

3. **INTRODUCTION OF SCHOOL BOARD**

<u>Position</u>	<u>Name</u>
President	Paru Shah
Vice-President	Rodney Cain
Treasurer	Joanne Lipo Zovic
Clerk	Hilary DeBlois
Member	Pablo Muirhead

4. **APPROVAL OF 2016 ANNUAL MEETING MINUTES**

Motion By: _____ Second: _____

Motion Carried: _____

5. **SUPERINTENDENT'S STATE OF THE DISTRICT REPORT**

6. **RECESS TO CONVENE THE BUDGET HEARING**

7. **BUDGET HEARING CONDUCTED BY PATRICK MILLER, DIRECTOR OF BUSINESS SERVICES AND HUMAN RESOURCES**

8. **RECESS THE BUDGET HEARING TO RECOVERE THE ANNUAL MEETING**

9. **TAX RESOLUTION:** The District voters must levy a tax for school purposes for the ensuing year. The clerk will introduce and read the tax resolution as required by law, that the sum of \$20,506,712 be levied for the support of the School District of Shorewood, Shorewood, Wisconsin during the 2017-2018 fiscal year.

TAX RESOLUTION

BE IT RESOLVED by the 2017 Annual District Meeting, School District of Shorewood, Milwaukee County, Wisconsin, that there is hereby levied upon all the taxable property of said School District a tax in the amount of:

\$	15,277,090	General Fund
\$	213,449	Non-Referendum Debt Service
\$	63,025	Energy Efficiency Exemption
\$	4,018,148	Referendum Debt Service
\$	935,000	Community Service Fund
<hr/>		
\$	20,506,712	TOTAL TAX LEVY 2017-18

for the support of the school and programs of said School District, such tax to be levied upon the 2017 Tax Roll.

Motion By: _____ Second: _____

Motion Carried: _____

10. **SALARY OF BOARD MEMBERS:** Electors fix the salaries of School Board members and authorize one family fitness club membership per School Board member. Present salary is \$1,000 per annum for Board members and \$1,300 for the President.

Motion By: _____ Second: _____

Motion Carried: _____

11. **REIMBURSEMENT OF SCHOOL BOARD MEMBERS:** Authorize the payment of actual and necessary expenses of a School Board member, up to a maximum of \$3,000 per person, when traveling in the performance of duties.

Motion By: _____ Second: _____

Motion Carried: _____

12. **AUTHORIZE THE SCHOOL BOARD TO ESTABLISH THE DATE FOR THE 2018 ANNUAL MEETING:** Authorize the School Board, pursuant to section 120.08(1) of the Wisconsin Statutes, to establish a date and time between May 15 and October 31 for the District's Annual Meeting.

Motion By: _____ Second: _____

Motion Carried: _____

13. **APPROVAL TO SELL SCHOOL DISTRICT EQUIPMENT:** This motion would authorize the School District to sell equipment no longer needed for school purposes.

Motion By: _____ Second: _____

Motion Carried: _____

14. **ADJOURNMENT**

SCHOOL DISTRICT OF SHOREWOOD BOARD OF EDUCATION

<u>Position</u>	<u>Name</u>	<u>Term Expires</u>
President	Paru Shah	April, 2020
Vice-President	Rodney Cain	April, 2018
Treasurer	Joanne Lipo Zovic	April, 2019
Clerk	Hilary DeBlois	April, 2019
Member	Pablo Muirhead	April, 2020

ADMINISTRATION

Superintendent.....	Dr. Bryan Davis
Director of Curriculum and Instruction	Mr. Tim Joynt
Director of Business Services and Human Resources	Mr. Patrick Miller
Director of Special Education and Pupil Services.....	Mr. Jeff Cyganiak
Director of Recreation and Community Services	Ms. Deborah Stolz
District Chief Advancement Officer.....	Mr. Ted Knight
Principal, High School	Mr. Tim Kenney
Assistant Principal, High School	Mr. Joseph Patek
Athletic Director, High/Intermediate School.....	Mr. Levar Ridgeway
Principal, Intermediate School.....	Mr. Michael Joynt
Principal, Atwater	Ms. Kayla Russick
Principal, Lake Bluff	Ms. Angela Patterson

2017-2018 Fiscal Year Budget Highlights

I. Explanation of General Fund Balance (Pre-Audit)

The June 30, 2018 General Fund Balance is estimated to be \$2,563,365. This reflects no change from the unaudited June, 30 2017 fund balance.

II. Property Tax Levy

The estimated "ALL FUNDS" property tax levy for the 2017-18 fiscal year is \$20,506,712. This is an increase of \$401,232, or 1.996%, over the unaudited 2016-17 "ALL FUNDS" levy. Below is the property tax levy history since the 2012 fiscal year.

Historical Property Tax Levy			
Fiscal Year	Levy	Increase(Decrease)	Percent Change
2018 Projected	\$20,506,712	\$401,232	2.00%
2017 Unaudited	\$20,105,480	\$425,506	2.16%
2016	\$19,679,974	\$657,088	3.45%
2015	\$19,022,886	\$620,868	3.37%
2014	\$18,402,018	\$388,086	2.15%
2013	\$18,013,932	(\$277,783)	-1.52%
2012	\$18,291,715	\$88,573	0.49%

Mill (Tax) Rate Calculation

The 2017-18 equalized valuation of the Village of Shorewood is estimated at \$1,477,422,612. This estimate is not calculated by the Shorewood School District. This information is provided for the District by the Wisconsin Department of Revenue (DOR). The DOR provides an estimated equalized value to Wisconsin school districts in early summer for the purpose of budget preparation. The equalized value is certified in October for the final budget approval prior to the setting of the official tax levy in November.

Below is the historical mill rate calculation since the 2011-12 fiscal year.

Historic Mill/(Tax) Rate Calculation			
Fiscal Year	All Funds Levy	Equalized Value	Mill Rate
2018 Projected	\$20,506,712	\$1,477,422,612	\$13.88
2017 Unaudited	\$20,105,480	\$1,448,453,541	\$13.88
2016	\$19,679,974	\$1,416,450,869	\$13.88
2015	\$19,022,886	\$1,370,223,325	\$13.88
2014	\$18,402,018	\$1,325,504,446	\$13.88
2013	\$18,013,932	\$1,297,550,249	\$13.88
2012	\$18,291,715	\$1,306,728,891	\$14.00

III. State General Aid

The State of Wisconsin provides education aid revenue in several categories. Equalization, Per Pupil, and Integration (Chapter 220) Aid are the three main sources of state aid for the support of general fund expenses. Below are the historical state aid contributions since the 2011-12 fiscal year.

State General Aid			
Fiscal Year	Aid Estimate	Estimated Change	Percent Change
2018 Projected	\$6,290,796	\$625,792	11.047%
2017 Unaudited	\$5,665,004	\$299,356	5.579%
2016	\$5,365,648	\$328,000	6.511%
2015	\$5,037,648	(\$104,454)	-2.031%
2014	\$5,142,102	\$275,164	5.654%
2013	\$4,866,938	\$1,235,917	34.038%
2012	\$3,631,021	(\$408,245)	-10.110%

IV. Other Budget Information

Revenue Limits

In 1993, the State of Wisconsin passed legislation limiting the amount of revenue public schools could generate through state general aid and the District tax levy. This limitation is referred to as "Revenue Limits." In compliance with state revenue limits, the Shorewood School District has estimated a \$0 increase to the revenue limit for the 2017-18 fiscal year. The final revenue limit will be determined when the State of Wisconsin passes its bi-annual budget.

State Categorical (Per Pupil) Aid

Included in the 2017-2019 budget proposal is an increase in per pupil categorical aid. The current budget proposal increases the current categorical aid from \$250 per resident student to \$450 per resident student. While this increase has been met with some resistance early in the budget process, it appears as if it has greater support in the later stages of budget discussions. For the purpose of the 2017-18 budget estimates, the District has used the full \$450 per pupil categorical aid amount.

Resident Student Membership

Student membership refers to the number of students that the Department of Public Instruction allows the District to count for the purpose of revenue. The District is allowed to count all full time, resident students who attend Shorewood schools, as well as Shorewood residents who attend other districts through open enrollment. The District also counts part time students, such as K4 and Summer School students, although they do not each count as a full time student.

There are two important count days in the fiscal year. The first is the third Friday in September. This count establishes the number of resident full time equivalent (FTE)

students the District can count for the revenue limit calculation. The second count day, the second Friday in January, establishes the resident FTE to be used in the calculation of the next year's state equalization aid.

Below is a summary of past September and Summer School combined counts, as well as a projection for the third Friday in September count for the 2017-18 school year.

Resident Student Membership (September Count + Summer School)			
Fiscal Year	FTE Enrollment	Change	Percent Change
2018 Projected	1,910	20	1.06%
2017	1,890	69	3.79%
2016	1,821	37	2.07%
2015	1,784	77	4.51%
2014	1,707	15	0.89%
2013	1,692	42	2.55%
2012	1,650	24	1.48%

Budget Publication

The process used to approve annual budgets by Common School Districts in the state of Wisconsin is written into state statutory law. To assist districts in this process, the DPI has established standard formatting for the publication of budgets for approval in annual/budget meetings. The following two pages contain that formatted budget, broken down by funds, for the purpose of presenting the budget for approval by the district's municipalities.

**BUDGET PUBLICATION, 2017-18
SCHOOL DISTRICT OF SHOREWOOD**

GENERAL FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	2,283,740.50	2,563,367.20	2,656,273.90
Ending Fund Balance	2,563,367.20	2,656,273.90	2,656,273.90
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	15,587,970.68	16,357,173.83	16,064,881.00
Inter-District Payments (Source 300 + 400)	1,220,544.34	1,240,415.33	1,240,200.00
Intermediate Sources (Source 500)	0.00	0.00	0.00
State Sources (Source 600)	5,721,576.07	6,119,469.32	7,211,870.00
Federal Sources (Source 700)	211,384.76	277,491.51	264,520.00
All Other Sources (Source 800 + 900)	785,441.97	75,181.84	22,570.00
TOTAL REVENUES & OTHER FINANCING SOURCES	23,526,917.82	24,069,731.83	24,804,041.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	12,980,581.38	13,111,202.59	13,838,509.00
Support Services (Function 200 000)	7,649,588.25	7,723,415.61	7,950,041.00
Non-Program Transactions (Function 400 000)	2,617,121.49	3,142,206.93	3,015,491.00
TOTAL EXPENDITURES & OTHER FINANCING USES	23,247,291.12	23,976,825.13	24,804,041.00

SPECIAL PROJECTS FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	2,700,893.09	2,128,521.88	1,704,917.82
Ending Fund Balance	2,128,521.88	1,704,917.82	282,537.82
REVENUES & OTHER FINANCING SOURCES	5,015,091.76	4,251,607.89	3,986,418.00
EXPENDITURES & OTHER FINANCING USES	5,587,462.97	4,675,211.95	5,408,798.00

DEBT SERVICE FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	1,999,623.32	2,896,332.35	2,715,802.13
Ending Fund Balance	2,896,332.35	2,715,802.13	2,715,802.13
REVENUES & OTHER FINANCING SOURCES	3,663,902.79	3,454,913.93	4,231,597.00
EXPENDITURES & OTHER FINANCING USES	2,767,193.76	3,635,444.15	4,231,597.00

FOOD SERVICE FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	0.00	3,155.80	(0.00)
Ending Fund Balance	3,155.80	(0.00)	(0.00)
REVENUES & OTHER FINANCING SOURCES	379,465.56	429,618.66	403,530.00
EXPENDITURES & OTHER FINANCING USES	376,309.76	432,774.46	403,530.00

COMMUNITY SERVICE FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance	795,201.80	398,836.33	661,039.39
Ending Fund Balance	398,836.33	661,039.39	467,678.39
REVENUES & OTHER FINANCING SOURCES	2,017,367.94	2,124,823.26	1,908,500.00
EXPENDITURES & OTHER FINANCING USES	2,413,733.41	1,862,620.20	2,101,861.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
GROSS TOTAL EXPENDITURES -- ALL FUNDS	34,391,991.02	34,582,875.89	36,949,827.00

Interfund Transfers (Source 100) - ALL FUNDS	2,351,284.81	2,692,183.84	2,609,576.00
Refinancing Expenditures (FUND 30)	0.00	2,271.63	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	32,040,706.21	31,888,420.42	34,340,251.00
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-0.48%	7.69%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
General Fund	15,022,168.00	15,577,065.00	15,340,115.00
Referendum Debt Service Fund	3,461,549.00	3,370,134.00	4,018,148.00
Non-Referendum Debt Service Fund	196,949.00	74,000.00	213,449.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	999,308.00	1,084,281.00	935,000.00
TOTAL SCHOOL LEVY	19,679,974.00	20,105,480.00	20,506,712.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		2.16%	2.00%

Tax Resolution

One of the key functions of the Annual Meeting/Budget Hearing is the setting of the initial tax levy for the District. This is the opportunity for the municipalities supporting public education to voice their approval for the proposed revenues and corresponding expenditures for the upcoming school year.

The last page of this budget hearing document is the official resolution statement that will be voted on when we return to the Annual Meeting agenda.

**SCHOOL DISTRICT OF SHOREWOOD
MILWAUKEE COUNTY, WISCONSIN**

22 AUGUST 2017

TAX RESOLUTION

BE IT RESOLVED by the 2017 Annual District Meeting, School District of Shorewood, Milwaukee County, Wisconsin, that there is hereby levied upon all taxable property of said School District a tax in the amount of:

2017-18 Recommended Tax Levy		
\$	15,277,090	General Fund
\$	213,449	Non-Referendum Debt Service
\$	63,025	Energy Efficiency Exemption
\$	4,018,148	Referendum Debt Service
\$	935,000	Community Service Fund
<hr/>		
\$	20,506,712	TOTAL TAX LEVY 2017-18

for the support of the school and programs of said School District, such tax to be levied upon by the 2017 Tax Roll.

Annual Meeting Chairperson

Shorewood School District Clerk