

School District of South Milwaukee  
**2018-19 BUDGET WORK SESSION**  
**Budget Assumptions**  
January 10, 2018

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**School District of South Milwaukee  
2018-19 Revenue Limit Assumptions  
January 10, 2018**

- Decrease of 66 September FTE (Full Time Equivalent) Membership (Three year history attached)

EC	23	Estimate
4K	146	Estimate
5K	186	Increase of 40 from prior year 4K (based on 2 year average from 4K to 5K) (monitor closely)
1 <sup>st</sup>	182	Decrease of 7 from prior year 5K (based on 2 year average from 5K to 1 <sup>st</sup> )
2 <sup>nd</sup>	167	Decrease of 8 from prior year 1 <sup>st</sup> (based on 2 year average from 1 <sup>st</sup> to 2 <sup>nd</sup> )
3 <sup>rd</sup>	164	Decrease of 1 from prior year 2 <sup>nd</sup> (based on 2 year average from 2 <sup>nd</sup> to 3 <sup>rd</sup> )
4 <sup>th</sup>	178	Decrease of 2 from prior year 3 <sup>rd</sup> (based on 2 year average from 3 <sup>rd</sup> to 4 <sup>th</sup> )
5 <sup>th</sup>	202	Increase of 2 from prior year 4 <sup>th</sup> (based on 2 year average from 4 <sup>th</sup> to 5 <sup>th</sup> )
6 <sup>th</sup>	206	Increase of 9 from prior year 5 <sup>th</sup> (based on 2 year average from 5 <sup>th</sup> to 6 <sup>th</sup> )
7 <sup>th</sup>	217	Decrease of 5 from prior year 6 <sup>th</sup> (based on 2 year average from 6 <sup>th</sup> to 7 <sup>th</sup> )
8 <sup>th</sup>	192	Decrease of 1 from prior year 7 <sup>th</sup> (based on 2 year average from 7 <sup>th</sup> to 8 <sup>th</sup> )
9 <sup>th</sup>	207	Increase of 4 from prior year 8 <sup>th</sup> (based on 2 year average from 8 <sup>th</sup> to 9 <sup>th</sup> )
10 <sup>th</sup>	207	Decrease of 11 from prior year 9 <sup>th</sup> (based on 2 year average from 9 <sup>th</sup> to 10 <sup>th</sup> )
11 <sup>th</sup>	232	Increase of 1 from prior year 10 <sup>th</sup> (based on 2 year average from 10 <sup>th</sup> to 11 <sup>th</sup> )
12 <sup>th</sup>	194	Decrease of 2 from prior year 11 <sup>th</sup> (based on 2 year average from 11 <sup>th</sup> to 12 <sup>th</sup> )

- Conservative Summer FTE Membership to match 2017

Year	2015	2016	2017	2018
Summer FTE	75	87	73	73
40%	30	35	29	29

- Per Member Increase \$0 (history attached)

Enrollment History  
School District of South Milwaukee  
Projected 2018

Grade	SEPTEMBER 2015				SEPTEMBER 2016				SEPTEMBER 2017				SEPTEMBER 2018 PROJECTED				
	2015-16 Resident	OE TW (2)	220	TOTAL	2016-17 Resident	OE TW (2)	220	TOTAL	2017-18 Resident	OE TW (2)	220	TOTAL	2018-19 Resident	OE TW (2)	Projected New OE	220	TOTAL
EC-.50	11	0	0	11	18	1	0	19	23	0	0	23	23	0	0	0	23
4K-.60	152	0	0	152	146	6	0	152	146	3	0	149	146	3	1	0	150
5K	171	9	0	180	189	2	0	191	189	9	0	198	186	3	1	0	190
1	189	10	0	199	171	8	0	179	175	7	0	182	182	9	1	0	192
2	206	10	0	216	180	13	0	193	164	10	0	174	167	7	1	0	175
3	193	17	0	210	205	11	0	216	180	14	0	194	164	10	1	0	175
4	218	14	0	232	193	18	0	211	201	14	0	215	178	14	1	0	193
5	188	12	0	200	217	14	0	231	197	21	0	218	202	14	1	0	217
<b>Sub Total</b>	<b>1328</b>	<b>72</b>	<b>0</b>	<b>1400</b>	<b>1319</b>	<b>73</b>	<b>0</b>	<b>1392</b>	<b>1275</b>	<b>78</b>	<b>0</b>	<b>1353</b>	<b>1248</b>	<b>60</b>	<b>7</b>	<b>0</b>	<b>1315</b>
6	213	13	0	226	200	15	0	215	222	14	0	236	206	21	0	0	227
7	213	26	1	240	210	16	0	226	193	20	0	213	217	14	5	0	236
8	226	17	0	243	218	28	1	247	203	19	0	222	192	20	0	0	212
<b>Sub Total</b>	<b>652</b>	<b>56</b>	<b>1</b>	<b>709</b>	<b>628</b>	<b>59</b>	<b>1</b>	<b>688</b>	<b>618</b>	<b>53</b>	<b>0</b>	<b>671</b>	<b>615</b>	<b>55</b>	<b>5</b>	<b>0</b>	<b>675</b>
9	219	55	1	275	233	57	0	290	218	46	1	265	207	19	25	0	251
10	249	60	3	312	200	62	1	263	231	60	0	291	207	46	20	1	274
11	228	53	3	284	256	63	3	322	195	69	1	265	232	60	10	0	302
12	228	52	6	286	226	53	3	282	255	66	3	324	194	69	10	1	274
<b>Sub Total</b>	<b>924</b>	<b>220</b>	<b>13</b>	<b>1157</b>	<b>915</b>	<b>235</b>	<b>7</b>	<b>1157</b>	<b>899</b>	<b>241</b>	<b>5</b>	<b>1145</b>	<b>840</b>	<b>194</b>	<b>65</b>	<b>2</b>	<b>1101</b>
<b>Total</b>	<b>2904</b>	<b>348</b>	<b>14</b>	<b>3266</b>	<b>2862</b>	<b>367</b>	<b>8</b>	<b>3237</b>	<b>2792</b>	<b>372</b>	<b>5</b>	<b>3169</b>	<b>2703</b>	<b>309</b>	<b>77</b>	<b>2</b>	<b>3091</b>
220 Out	8				6				4				4				
Tuition Out	3				1				3				3				
OE & TW Out	195				231				259				280				
<b>Grand Total</b>	<b>3110</b>	<b>348</b>	<b>14</b>	<b>3266</b>	<b>3100</b>	<b>367</b>	<b>8</b>	<b>3237</b>	<b>3058</b>	<b>372</b>	<b>5</b>	<b>3169</b>	<b>2990</b>	<b>309</b>	<b>77</b>	<b>2</b>	<b>3091</b>
<b>Head Count</b>				<b>3266</b>				<b>3237</b>				<b>3169</b>					<b>3091</b>
<b>Change</b>				<b>18</b>				<b>(29)</b>				<b>(68)</b>					<b>(78)</b>
<b>Resident FTE</b>		<b>3,039</b>				<b>3,027</b>				<b>2,982</b>				<b>2,916</b>			
<b>Change</b>		<b>27</b>				<b>(12)</b>				<b>(45)</b>				<b>(66)</b>			

168 Reg. Ed  
27 Sped  
195 Total

194 Reg. Ed  
37 Sped 37% Inc.  
231 Total 19% Inc

219 Reg. Ed  
40 Sped 8%  
Inc. 259  
Total 12% Inc

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	30,488,880	305,724	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	\$1,377,000	\$612,000
2018-19	\$180	\$630	\$1,905,750	\$528,750
2018-19 Other	\$24	\$24	\$72,600	ONE TIME FUNDING

**School District of South Milwaukee  
2018-19 Revenue Limit Explanation  
January 10, 2018**

<b>Line 1</b>	Determine current year base revenue				<b>30,084,858</b>	
<b>Line 2</b>	Calculate base membership average (The district's most recent three September membership totals, excluding the year for which the limit is being calculated).					
		2015	2016	2017		
		3,069	3,067	3,024	<b>3,053</b>	
<b>Line 3</b>	Base revenue per member (Line 1 / Line 2)					
		30,084,858	3,053		<b>9,854.20</b>	
						30,084,858
						- 29,680,836
						<u>404,022</u>
<b>Line 4</b>	Allowable per member increase determined by the legislature.					
		0	100%		<b>0.00</b>	
<b>Line 5</b>	Maximum revenue per member (Line 3 + Line 4)				<b>9,854.20</b>	
<b>Line 6</b>	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).					
		2016	2017	2018		
		3,067	3,024	2,945	<b>3,012</b>	
<b>Line 7</b>	Revenue Limit with no exemptions (Line 5 x Line 6)				<b>29,680,836</b>	
	Hold Harmless Non-Recurring Exemption				<b>404,022</b>	Nonrecurring Exemption
<b>Line 8</b>	Transfer of Service				<b>0</b>	
<b>Line 9</b>	Revenue Limit without Declining Enrollment (Line 7 + Line 8)				<b>30,084,858</b>	
<b>Line 10</b>	Declining Enrollment Exemption				<b>404,022</b>	Nonrecurring Exemption
	(Average FTE loss = Line 2 - Line 6)					
		3,053	3,012	41		
	(Average FTE loss x Line 5)					
		41	9,854.20	404,022		
<b>Line 11</b>	Revenue Limit with all exemptions (Line 9 + Line 10)				<b>30,488,880</b>	
	<b>2017-18 Revenue Limit</b>				<b>30,183,156</b>	
	<b>2018-19 Revenue Limit Change</b>				<b>305,724</b>	
	<b>% Change</b>				<b>1.01</b>	

**School District of South Milwaukee  
2018-19 Budget Assumptions  
Budget Assumptions & Recommendations**

Description	Increase/ (Decrease)	Totals
<b>Revenue:</b>		
Revenue Cap \$0 Per Pupil (Declining Enrollment/Hold Harmless)	305,724	
Per Pupil Categorical Aid \$180 Increase (3,025 x \$180)	528,750	
Per Pupil Categorical aid \$24 Increase (One Year)*	72,600	
Interest Revenue	20,000	
9th Grade Device Reimbursement	37,500	
<b>Total Revenue Increase</b>		<b>964,574</b>
<b>Expenditure Increases:</b>		
Staff Salaries & Benefits	420,000	
Open Enrollment Expense	225,000	
Hold in Reserve For Nonrecurring Revenue Limit Exemptions**	400,000	
<b>Total Expenditure Increase</b>		<b>1,045,000</b>
<b>Budget Adjustments / Reallocations:</b>		
Staff Turnover Savings	(80,000)	
<b>Total Budget Reductions / Reallocations</b>		<b>(80,000)</b>
<b>Budget Additions:</b>		
<b>Total Budget Additions</b>		<b>0</b>
<b>Budget Surplus (Deficit)</b>		<b>(426)</b>

\* 72,600 is written in state budget as one time funding

\*\* The 400,000 above does not cover all nonrecurring, and will have to be considered for 2019-20