

School District of South Milwaukee  
**2020-21 BUDGET WORK SESSION**  
**Budget Assumptions**  
January 8, 2020

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**School District of South Milwaukee  
2020-21 Revenue Limit Assumptions  
January 8, 2020**

- Decrease of 62 September FTE (Full Time Equivalent) Membership (Three year history attached)

EC	16	Estimate
4K	127	Estimate
5K	157	Increase of 30 from prior year 4K (based on 2 year average from 4K to 5K) (monitor closely)
1 <sup>st</sup>	171	Decrease of 16 from prior year 5K (based on 2 year average from 5K to 1 <sup>st</sup> )
2 <sup>nd</sup>	173	Increase of 6 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>	177	Increase of 3 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>	193	No Change 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>	164	Increase of 3 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>	178	Increase of 4 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>	207	Decrease of 3 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>	202	Decrease of 4 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>	231	Increase of 12 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>	194	No Change 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>	206	Decrease of 9 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>	209	Decrease of 3 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 2019

Year	2017	2018	2019	2020
Summer FTE	73	73	74	74
40%	29	29	30	30

- Per Member Increase \$179 (history attached)

**School District of South Milwaukee**  
**Enrollment History & September 2020 Pupil Count**

	SEPTEMBER 2017				SEPTEMBER 2018					SEPTEMBER 2019					PROJECTED SEPTEMBER 2020				
Grade	2017-18 Resident	OE TW (2)	220	TOTAL	2018-19 Resident	OE	TW (2)	220	TOTAL	2019-20 Resident	OE	TW (2)	220	TOTAL	2020-21 Resident	OE	New OE In	TW (2)	TOTAL
EC-.50	25	0	0	25	22	0	0	0	22	16	0	0	0	16	16	0		0	16
4K-.60	146	3	0	149	159	6	0	0	165	127	5	0	0	132	127	0		0	127
5K	189	9	0	198	179	8	0	0	187	186	9	0	0	195	157	5		0	162
1	175	7	0	182	170	11	0	0	181	167	8	0	0	175	171	9		0	180
2	164	10	0	174	183	14	1	0	198	174	13	1	0	188	173	8		0	181
3	180	14	0	194	159	12	1	0	172	193	11	1	0	205	177	14		0	191
4	201	14	0	215	178	14	0	0	192	161	13	1	0	175	193	12		0	205
5	197	21	0	218	210	18	0	0	228	174	18	0	0	192	164	14		0	178
<b>Sub Total</b>	<b>1277</b>	<b>78</b>	<b>0</b>	<b>1355</b>	<b>1260</b>	<b>83</b>	<b>2</b>	<b>0</b>	<b>1345</b>	<b>1198</b>	<b>77</b>	<b>3</b>	<b>0</b>	<b>1278</b>	<b>1178</b>	<b>62</b>	<b>0</b>	<b>0</b>	<b>1240</b>
6	224	14	0	238	204	25	1	0	230	210	18	0	0	228	178	18		0	196
7	193	20	0	213	217	19	1	0	237	205	23	0	0	228	207	18		0	225
8	204	19	0	223	184	26	2	0	212	219	20	1	0	240	202	23		0	225
<b>Sub Total</b>	<b>621</b>	<b>53</b>	<b>0</b>	<b>674</b>	<b>605</b>	<b>70</b>	<b>4</b>	<b>0</b>	<b>679</b>	<b>634</b>	<b>61</b>	<b>1</b>	<b>0</b>	<b>696</b>	<b>587</b>	<b>59</b>	<b>0</b>	<b>0</b>	<b>646</b>
9	219	46	1	266	217	42	0	0	259	194	52	2	0	248	231	21		0	252
10	230	60	0	290	221	51	1	0	273	215	45	2	0	262	194	54		0	248
11	196	69	1	266	221	55	1	0	277	212	53	0	0	265	206	47		0	253
12	257	66	3	326	189	75	2	1	267	222	55	1	0	278	209	53		0	262
<b>Sub Total</b>	<b>902</b>	<b>241</b>	<b>5</b>	<b>1148</b>	<b>848</b>	<b>223</b>	<b>4</b>	<b>1</b>	<b>1076</b>	<b>843</b>	<b>205</b>	<b>5</b>	<b>0</b>	<b>1053</b>	<b>840</b>	<b>175</b>	<b>0</b>	<b>0</b>	<b>1015</b>
<b>Total</b>	<b>2800</b>	<b>372</b>	<b>5</b>	<b>3177</b>	<b>2713</b>	<b>376</b>	<b>10</b>	<b>1</b>	<b>3100</b>	<b>2675</b>	<b>343</b>	<b>9</b>	<b>0</b>	<b>3027</b>	<b>2605</b>	<b>296</b>	<b>0</b>	<b>0</b>	<b>2901</b>
<b>Total OE &amp; TW IN</b>						<b>386</b>					<b>352</b>						<b>296</b>		
220 Out	4				4					3					3				
Tuition Out	1				0					0					0				
OE & TW Out	273				271					266					266				
<b>Grand Total</b>	<b>3078</b>	<b>372</b>	<b>5</b>	<b>3177</b>	<b>2988</b>	<b>376</b>	<b>10</b>	<b>1</b>	<b>3100</b>	<b>2944</b>	<b>343</b>	<b>9</b>	<b>0</b>	<b>3027</b>	<b>2874</b>	<b>296</b>	<b>0</b>	<b>0</b>	<b>2901</b>
<b>Head Count</b>				<b>3177</b>					<b>3100</b>					<b>3027</b>					<b>2901</b>
<b>Change</b>				<b>(63)</b>					<b>(77)</b>					<b>(73)</b>					<b>(126)</b>
<b>Resident FTE</b>		<b>2,997</b>				<b>2,905</b>					<b>2,876</b>					<b>2,814</b>			
<b>Change</b>		<b>(34)</b>				<b>(92)</b>					<b>(29)</b>					<b>(62)</b>			

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>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	\$10,606.19	31,998,724	550,000	623,972	2.0%

\* 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	\$2,148,090	-\$48,230

**School District of South Milwaukee  
2020-21 Revenue Limit Explanation  
January 8, 2020**

<b>Line 1</b>	Determine current year base revenue				<b>30,812,353</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).				
		2017	2018	2019	
		3,026	2,934	2,906	<b>2,955</b>
<b>Line 3</b>	Base revenue per member (Line 1 / Line 2)	30,812,353	2,955		<b>10,427.19</b>
<b>Line 4</b>	Allowable per member increase determined by the legislature.				<b>179.00</b>
<b>Line 5</b>	Maximum revenue per member (Line 3 + Line 4)				<b>10,606.19</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).				
		2018	2019	2020	
		2,934	2,906	2,844	<b>2,895</b>
<b>Line 7</b>	Revenue Limit with no exemptions (Line 5 x Line 6)				<b>30,704,926</b>
	Hold Harmless Non-Recurring Exemption				<b>107,427</b>
<b>Line 8B</b>	Transfer of Service				<b>0</b>
<b>Line 8E</b>	Referenda to Exceed				<b>550,000</b>
<b>Line 9</b>	Revenue Limit without Declining Enrollment (Line 7 + Line 8)				<b>31,362,353</b>
<b>Line 10</b>	Declining Enrollment Exemption				<b>636,372</b>
	(Average FTE loss = Line 2 - Line 6 )				
		2,955	2,895	60	
	(Average FTE loss x Line 5)				
		60	10,606.19	636,372	
<b>Line 11</b>	Revenue Limit with all exemptions (Line 9 + Line 10)				<b>31,998,725</b>
	<b>2019-20 Revenue Limit</b>				<b>31,374,752</b>
	<b>2020-21 Revenue Limit Change</b>				<b>623,973</b>
	<b>% Change</b>				<b>1.99</b>

**School District of South Milwaukee  
2020-21 Budget Assumptions  
Budget Assumptions**

Description	Increase/ (Decrease)	Totals
<b>Revenue:</b>		
Revenue Cap Change (\$179 x 2,895 Less \$10,427 x 60)	(107,426)	
19-20 Revenue Cap Declining Enrollment Exemption Expired	(544,487)	
19-20 Revenue Cap Hold Harmless Exemptions Expired	(17,912)	
20-21 Revenue Cap Declining Enrollment Exemption New	636,371	
20-21 Revenue Cap Hold Harmless Exemption New	107,433	
Per Pupil Categorical Aid Loss (2,955-2,895 x \$742)	(44,520)	
Interest Revenue	10,000	
Special Education Categorical Aid	100,000	
Open Enrollment Revenue	0	
Referendum Funds For Maintaining (Recurring Referendum Amount for 2020-21)	550,000	
<b>Total Revenue Increase</b>		<b>689,459</b>
<b>Expenditure Increases:</b>		
Staff Salaries & Benefits	530,000	
Open Enrollment Expense	0	
Hold for Declining Enrollment Exemption Expiration	159,459	
<b>Total Expenditure Increase</b>		<b>689,459</b>
<b>Budget Adjustments / Reallocations:</b>		
<b>Total Budget Reductions / Reallocations</b>		<b>0</b>
<b>Budget Additions:</b>		
<b>Total Budget Additions</b>		<b>0</b>
<b>Budget Surplus (Deficit)</b>		<b>(0)</b>