

School District of South Milwaukee
2021-22 BUDGET WORK SESSION
Budget Assumptions
March 17, 2021

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

Grade	SEPTEMBER 2017				SEPTEMBER 2018					SEPTEMBER 2019				SEPTEMBER 2020			
	2017-18 Resident	OE TW (2)	220	TOTAL	2018-19 Resident	OE	TW (2)	220	TOTAL	2019-20 Resident	OE	TW (2)	TOTAL	2020-21 Resident	OE	TW (2)	TOTAL
EC-.50	25	0	0	25	22	0	0	0	22	16	0	0	16	18	0	0	18
4K-.60	146	3	0	149	159	6	0	0	165	127	5	0	132	86	6	0	92
5K	189	9	0	198	179	8	0	0	187	186	9	0	195	154	9	0	163
1	175	7	0	182	170	11	0	0	181	167	8	0	175	170	13	0	183
2	164	10	0	174	183	14	1	0	198	174	13	1	188	171	8	0	179
3	180	14	0	194	159	12	1	0	172	193	11	1	205	157	18	0	175
4	201	14	0	215	178	14	0	0	192	161	13	1	175	186	13	0	199
5	197	21	0	218	210	18	0	0	228	174	18	0	192	159	15	0	174
Sub Total	1277	78	0	1355	1260	83	2	0	1345	1198	77	3	1278	1101	82	0	1183
6	224	14	0	238	204	25	1	0	230	210	18	0	228	165	28	0	193
7	193	20	0	213	217	19	1	0	237	205	23	0	228	198	18	1	217
8	204	19	0	223	184	26	2	0	212	219	20	1	240	184	30	0	214
Sub Total	621	53	0	674	605	70	4	0	679	634	61	1	696	547	76	1	624
9	219	46	1	266	217	42	0	0	259	195	52	2	249	218	43	0	261
10	230	60	0	290	221	51	1	0	273	215	45	2	262	178	64	1	243
11	196	69	1	266	221	55	1	0	277	213	54	0	267	201	50	0	251
12	257	66	3	326	189	75	2	1	267	222	55	1	278	223	51	0	274
Sub Total	902	241	5	1148	848	223	4	1	1076	845	206	5	1056	820	208	1	1029
Total	2800	372	5	3177	2713	376	10	1	3100	2677	344	9	3030	2468	366	2	2836
Total OE & TW IN						386					353				368		
220 Out	4				4					3				3			
Tuition Out	1				0					0				1			
OE & TW Out	273				271					267				345			
Grand Total	3078	372	5	3177	2988	376	10	1	3100	2947	344	9	3030	2817	366	2	2836
Head Count				3177					3100				3030				2836
Change				(63)					(77)				(70)				(194)
Resident FTE		2,997				2,905					2,879				2,768		
Change		(34)				(92)					(26)				(112)		

Acronyms: OE: Open Enrollment *Colors signify the # of students as they progress throughout the years
 TW: Tuition Waiver
 220: Chapter 220 Program

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	\$150.00	\$11,001.80	32,291,460	575,000	(127,595)	-0.4%

* 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	\$2,093,924	-\$37,100

**School District of South Milwaukee
2021-22 Revenue Limit Explanation
March 17, 2021**

Line 1	Determine current year base revenue				31,166,370
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).				
		2018	2019	2020	
		2,934	2,909	2,773	2,872
Line 3	Base revenue per member (Line 1 / Line 2)				
		31,166,370	2,872		10,851.80
Line 4	Allowable per member increase determined by the legislature.				150.00
Line 5	Maximum revenue per member (Line 3 + Line 4)				11,001.80
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).				
		2019	2020	2021	
		2,909	2,773	2,783	2,822
Line 7	Revenue Limit with no exemptions (Line 5 x Line 6)				31,047,080
	Hold Harmless Non-Recurring Exemption				119,290
Line 8B	Transfer of Service				0
Line 8E	Referenda to Exceed				575,000
Line 9	Revenue Limit without Declining Enrollment (Line 7 + Line 8)				31,741,370
Line 10	Declining Enrollment Exemption				550,090
	(Average FTE loss = Line 2 - Line 6)				
		2,872	2,822	50	
	(Average FTE loss x Line 5)				
		50	11,001.80	550,090	
Line 11	Revenue Limit with all exemptions (Line 9 + Line 10)				32,291,460
	2020-21 Revenue Limit				32,419,055
	2021-22 Revenue Limit Change				-127,595
	% Change				-0.39

School District of South Milwaukee
2021-22 Budget
Budget Assumptions
March 17, 2021

Description	Increase/ (Decrease)	Totals
Revenue:		
Revenue Cap Change (\$150 x2,872 Less \$10,990 x 50)	(118,700)	
20-21 Revenue Cap Declining Enrollment Exemption Expired	(890,911)	
20-21 Revenue Cap Hold Harmless Exemptions Expired	(361,774)	
21-22 Revenue Cap Declining Enrollment Exemption New	550,090	
21-22 Revenue Cap Hold Harmless Exemption New	119,290	
Per Pupil Categorical Aid Loss (2,872-2,822 x \$742)	(37,100)	
Special Education Categorical Aid Increase	30,000	
Interest Revenue	(65,000)	
CARES Act Grant Funding Expiration	(987,735)	
Referendum Funds For Maintaining (Recurring Referendum Amount for 2021-22)	575,000	
Total Revenue Increase		(1,186,840)
Expenditure Increases:		
Staff Salaries & Benefits	475,000	
Open Enrollment Out Expense	110,000	
Total Expenditure Increase		585,000
Budget Adjustments / Reallocations:		
Elimination of CARES Act Budgets	(987,735)	
Total Budget Reductions / Reallocations		(987,735)
Budget Surplus (Deficit)		(784,105)