

EAST TROY

COMMUNITY SCHOOL DISTRICT

Committed to the Growth & Success of Each Student, Each Year

2023-24

ANNUAL MEETING OF THE EAST TROY COMMUNITY SCHOOL DISTRICT

Monday, September 25, 2023
6:00 P.M.





EAST TROY

COMMUNITY SCHOOL DISTRICT

Committed to the Growth & Success of Each Student, Each Year

District at a Glance

Motto Committed to the growth and success of each student, each year.

Belief All students will learn.

Vision A great place to learn and a great place to work.

Mission Statement To ensure and provide 21st century learning through: engaged student learning, quality teaching, strong leadership, rigorous coursework, and community service opportunities while demonstrating efficiency and effectiveness for the betterment of the students and community

First School Established in East Troy	1839	First Official High School Class Graduated	1888	Size of the District	100 sq mi
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Building	Programming	Year Built	Additions/Renovations	Sq.Ft.
Leona Doubek Elementary	District Office	1951	1954, 1969	34,932
Little Prairie Primary	Grades 4K, 5K, 1, and 2	2017		73,746
Prairie View Elementary	Grades 3, 4, and 5	1999		72,000
East Troy Middle	Grades 6, 7, and 8	1970	1993, 2016	77,550
East Troy High	Grades 9, 10, 11, and 12	1958	1964, 1970, 1977, 1985, 1999, 2016	146,323

Average # of staff members per payroll	275	Teaching Staff with Masters Degrees	60 41.1%	Teaching Staff with National Board Certification	10 6.8%
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Post Start of School Year Class Enrollment – as of 9/8/23							
Estimated without final 3 rd Friday count processes							
Little Prairie		Prairie View		Middle School (totals)		High School (totals)	
4K(AM/PM)	71	3 rd	102	6 th	101	9 th	108
5K	96	4 th	83	7 th	102	10 th	122
1 st	86	5 th	100	8 th	118	11 th	127
2 nd	83					12 th	147

2023-24 School Board Members				
President	Vice President	Clerk	Treasurer	Member
Ted Zess	Anna Janusz	Steve Lambrechts	Dale Ames	Adam Witkiewicz



Dear Citizens of the East Troy Community School District,

There continues to be a great deal of excitement in the East Troy Community School District as we continue to deliver a high-quality educational experience through learner-empowered environments that meet the needs and develop the talents of all children.

We are committed to placing the student at the center of the learning process. We recognize that we must set the right *conditions* through policies, practices, programs, facilities, technology, budgeting, and necessary funding to ensure ETCSD remains a great place to learn and work. I encourage each of you to view our celebrations within the Annual Booklet, as well as to visit www.easttroy.k12.wi.us/district/achievements.cfm.

I would like to take this moment to thank the East Troy community for your support of our students and staff through approving the operational referendum, which will provide \$3 million per year, in each of the next three years, to assist with sustaining our operations related to programming and staffing amid projected structural deficits.

Although there is much to be proud of, we continue to deal with state-level funding issues, staffing challenges in a competitive labor market, and the programming needs for our students. We are also working to address large-scale maintenance projects throughout our schools. The longer these items go unaddressed, the more expensive they will be to repair or replace in the future.

I encourage you to visit our district website and view the following pages: [About Our District](#), [Strategic Priorities](#), [Business Services](#), and [Facilities and Operations Planning](#). Lastly, please visit the [ETCSD YouTube channel](#) to watch past and upcoming school board meetings. This will allow you to learn more about the incredible things taking place in our district, along with the challenges we face together.

Our children are the most important investment we can make as a community. Thank you for being such a critical part of this story.

Sincerely,

Ted Zess, Board President



A GREAT PLACE TO LEARN AND A GREAT PLACE TO WORK!

These are not just words to us. We have an unwavering belief in the ability of each student and staff member to achieve success by creating conditions that support empowerment, purpose, inspiration, investment, interests, kindness, relationships, communication, and engagement.

We're focused on the right work, in the form of our four strategic priorities (see below). This enables us to provide learner-empowered environments that are personalized by the learner toward supporting creativity, critical thinking, collaboration, communication, content, and curiosity.

Strategic Priorities:

- Support conditions for learner empowerment.
- Cultivate a healthy organizational culture that supports learning through the values of relationships and trust, communication, commitments, ongoing learning, voice, joy/happiness, compassion, gratefulness, self-reflection, feedback, accountability, and results.
- Maximize the value of our educational institution via families who attend ETCSO, along with the greater East Troy community, through increased communication and engagement.
- Ensure the district acts as a good steward of resources toward fostering and supporting our strategic priorities.

To truly foster a healthy learning culture, we must continue to create conditions that support our children and employees intellectually, socially, and emotionally.

Finally, thank you to the community for the approval of the April 2023 operational referendum, which helps us maintain our current programming and staffing. We continue to face challenges when it comes to state-level funding, retaining and attracting quality staff in a tough labor market, addressing facility maintenance needs and updates, and meeting various student learning needs. However, I am confident that if we stay aware of our challenges and remain focused on our strategic priorities and our future, we will continue to be proud of the work we do, the organization we are, and the difference we continue to make.

Thank you to everyone involved in helping to make our district be a great place to learn and a great place to work!

Sincerely,

Dr. Christopher G. Hibner
District Administrator

NOTICE OF ANNUAL SCHOOL DISTRICT MEETING and BUDGET HEARING

Pursuant to Section 102.08(1) and 65.90(4) Wisconsin Statutes, the East Troy Community School District will hold an annual meeting and budget hearing on Monday, September 25, 2023. Such meeting will be held in the lecture hall of the East Troy High School at 3128 Graydon Ave, and will commence at 6:00 p.m.

Copies of the proposed budget may be obtained by appointment (262-642-6710) for pick up between the hours of 7:30 a.m. and 4:00 p.m. at the business office, 2040 Beulah Ave, East Troy, Wisconsin beginning September 12, 2023.

Stephen Lambrechts, Clerk
East Troy Community School District

ANNUAL MEETING OF THE EAST TROY COMMUNITY SCHOOL DISTRICT

6:00 P.M. Monday, September 25, 2023

East Troy High School Lecture Hall

- I. Call to Order
- II. Pledge of Allegiance
- III. Open Meeting Statement
- IV. Election of a Temporary Chairperson
- V. Appoint Recording Clerk
- VI. District Administrator's Report / State of District – "A Great Place to Learn & A Great Place to Work"
 - A. District celebrations
 - B. Staff Survey Results
 - C. Student Survey Results
 - D. Current Realities
 - E. Learning is different here – Strategic Priorities
- VII. Financial Components
- VIII. Treasurer's Report
- IX. Presentation of the Budget
- X. Hearing on the Budget
- XI. Resolution A - Adoption of Tax Levy
- XII. Resolution B - Salaries for Board of Education Members
- XIII. Resolution C - Set Date and Time for 2024 Annual Meeting
- XIV. Resolution D - Acquisition of Real Property
- XV. Resolution E - Leasing of Property
- XVI. New Business
- XVII. Adjourn



EAST TROY COMMUNITY SCHOOL DISTRICT

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Mission Statement: Ensuring and providing 21st century learning through: engaged student learning, quality teaching, strong leadership, rigorous coursework, and community service opportunities while demonstrating efficiency and effectiveness for the betterment of the students and community.

Annual Meeting 2023-2024

Annual Meeting Agenda

- I. Call to Order
- II. Pledge of Allegiance
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III. Open Meeting Statement

This meeting of the East Troy School District Board of Education, and all other meetings of the Board, are open to the public in compliance with state statute. Notice of the meeting has been sent to the media and/or has been publicly posted, in an attempt to make the citizens of the district aware of the time, place and agenda of this meeting.

IV. Election of a Temporary Chairperson

V. Appoint Recording Clerk

VI. State of the District

District Goals

- Ensuring a year to a year plus of learning growth for each child, each year
- Ensuring programming opportunities /experiences through systems and practices that develop the talents of each child in an era of globalization
- Ensuring individualized learning by empowering students with a personalized learning environment
- Employing the highest quality professional staff
- Adapting facilities for current and future educational needs
- Demonstrating fiscal responsibility through efficiency and effectiveness

2022-23 Celebrations

- The ETHS Girls volleyball team was honored with a 2023 USMC/AVCA Team Academic Award! They maintained a year-long GPA of 3.807 out of 4.0. Only 37 teams in the state were recognized for this achievement, and ETHS finished 5th highest GPA of every team in Division 2.
- The Senior Class of 2023 included 140 graduates and 1 foreign exchange student (Junior), with a graduation rate of 100%.
- ETHS alumni, Mary Schreiber, was selected as the State FFA President in June 2023. East Troy is proud to have two alumni be selected as State FFA Presidents in recent years! (Mary Schreiber and Kayla Hack)
- The ETHS Girls Track team had a fantastic overall 8th place finish at the WIAA State Division 2 Meet. The 4x100 team broke our current school record during trials, and the 4x200 team finished in the 3rd fastest time in W2 State history and also broke our current school record. The 4x400 team not only broke the school record, but finished as State Champions.
- Two ETHS teams participated in the Finance and Investment Challenge Bowl on May 17 at the WI Department of Financial Institutions in Madison and took home both 1st and 2nd place!
- Our ETHS Health Careers students completed the American Heart Association Heartsaver training program. Our very own district nursing assistant Mrs. Tricia Harris, is an AHA Certified Instructor and was able to test all 18 students for certification!
- For the second time in the last 6 years, the ETHS Boys tennis team advanced to team state. Also, players Justin Brehm, Aiden Taylor, Max Maternowski, and Chase Stoner qualified for the individual state tournament.
- The East Troy Boys tennis team won every match at the conference tournament without dropping a set. They set a conference record winning all flights and scoring 42 points! This was their third straight conference championship and 5th out of the last 6 years.
- ETHS Business students in the Advanced Accounting class demonstrated their impressive technology and accounting skills by passing the QuickBooks Online Certification exam. This is the first group of ETHS students to successfully complete this certification. This curriculum was part of the Gateway transcripted QuickBooks Online exam, in which students will also be receiving three college credits.
- Our East Troy High School received a 2022-23 Global Education Excellence Award for being an exemplary host to exchange students. Nominated by a current exchange student, ETHS was selected for the welcoming environment, rich educational and extra-curricular offerings, and phenomenal support from staff.
- Our East Troy Community School District was presented with the Good Neighbor of the Year Award by the East Troy Area Chamber of Commerce.
- Key Club President, Samantha Holle, put together a poster board about the East Troy Dog Park and won first place at the State Convention.

Both our ETHS Jazz Band and Jazz Choir qualified for state at Solo and Ensemble!

- State Qualifiers for Choir: The Barber Shop Quartet qualified for state, including Kaden Fridley, Gabe Vose, Gavin McLaughlin and Laynie Peters
- State Qualifiers for Band: Trombone Quartet: Anita Gross, Tyler Newkirk, Kaden Fridley, Nick Strzykalski

Our Middle School Advanced Learners attended the Southern Lakes Advanced Learner Network Regional Academic Bowl, competing as one of 6 regional districts involved. Each school had one representative per grade competing in Language, Math, Science, and Social Studies, and one at-large member that could compete in their area of choice. East Troy also submitted three teams of mixed 6th, 7th, and 8th graders to participate in a team current events trivia. Our ETMS teams had fantastic results:

- East Troy Community School District took 1st place overall
- Current events Team Trivia:
 - 1st place - East Troy Team 2 (Adalina Adsit, Greyson Zess, Zach Hoff, Noah Bong, Mason Reichenberger)
- Individual Performance:
 - Math
 - 8th grade: (2nd) Isabel Banks
 - 7th grade: (2nd) Noah Bong
 - 6th grade: (1st) Zach Hoff
 - Science
 - 8th grade: (1st) Matt Hoff, (2nd) Preston Bottoni
 - 7th grade: (1st) Greyson Zess
 - 6th grade: (1st) Arlan Kehli
 - Social Studies
 - 8th grade: (1st) Adalina Adsit
 - 7th grade: (2nd) Lachlan Hartje
 - 6th grade: (3rd) Aria Kmiecik
 - Language
 - 8th grade: (1st) Maya Bong
 - 7th grade: (3rd) Rose Nelson
 - 6th grade: (1st) Rosemary Markham, (3rd) Mason Reichenberger

- Our ETHS Esports teams placed 1st and 3rd at the State Competition for Fortnite. In addition, the Esports team took 2nd at state in Rocket League.
- Two HUNCH teams from ETHS were selected based upon their exceptional work to present their projects in Houston at Johnson Space Center. The include: Lucy Schriber, Sam Holle, Megan Greenlees, Alyssa Schauer, Natalie Goetsch, and Rebecca Barber.
- Thanks to Mr. Hoff and Mr. Mass, our ETHS Tech Department received a \$9600 VOICE mini grant that will be used to purchase equipment that is in students to earn Precision Measurement Certifications through Starret and Snap-on.
- Both the ETHS JV and Varsity Math Meet teams took second place at the Rock Valley Conference Math Meet in Brodhead.
- ETHS Freshman, Brady Collins, won 3rd place at the WIAA State Wrestling Championships in Division 2 at 106 pounds. Brady capped off an outstar 2022-2023 Freshman campaign with a final season record of 44 wins and 4 losses.
- The Wisconsin Volleyball Coaches Association named several of our ETHS Volleyball athletes to their Academic All-State Volleyball Team: Julia Aleck Abby Erman (12), Alyssa Kerr (12), Lily Aleckson (11), Danielle DePuydt (11), Cadence Kroll (11), Jillian Pergande (11), Molly Pless (11), Jenna Voss (11), Gayse (10), Arnya Pless (10), Valencia Burgos (9).
- Several ETMS 7th and 8th grade students, nominated by their science teachers, participated in a science immersion day with other local districts at UW-Madison in February. Students performed forensic techniques on "alien blood" to solve a crime, described contents of subsurface material to geologic study, and were invited on a science department tour.
- Our ETHS Cheer team qualified for Nationals for the 4th time in their history. Students traveled to Disney to compete in the ESPN Wide World of Sports.
- Our 5th-8th graders had great results from the 2023 Southern Lakes Advanced Learners Network Math Meet:
 - 5/6 team came in FIRST PLACE (in D2 math districts) - and will go to state at UW-Madison
 - 7/8 team came in Third place (out of 8 D2 districts in our division) and will not move on
 - Claire Banks was the FIRST PLACED individual 5th grader in our division.
 - Rosemary Markham is the SECOND PLACED individual 6th grader in our division.
 - Noah Bong was the FIRST PLACED individual within all 7th graders in our division.
- During the 2021-22 school year, the ETHS had 625 student enrollments in Transcripted Credit courses earning Gateway credit and saving our student total of \$276,604.90 in college tuition.
- Our ETHS students applied their personal finance knowledge at the Finance and Investment Challenge Bowl sponsored by Asset Builders. Four teams comprised of Juniors Brady Orlovski and Noah Edwards and seniors TJ Betley, Heath Lal, Ben Grimm, Dominic Wehrhahn, Chase Nogalski, Zach Gr Bryn Rehfeldt, Leah Rummery, Maya Schaefer, Alex Quandt, Brynn Lebecky, Isiah Garzez, Owen Nixon, and Aiden Taylor competed on December Carthage College. The Trojans matched wits in a battle against area schools to see who knew the most about business, economics and personal finance. Four East Troy teams dominated the competition and walked away with 1st through 4th place finishes!
- Our ETHS Esports team took second at state in our Division (D3) for Super Smash Bros Ultimate. State was held at Madison Area Technical College.

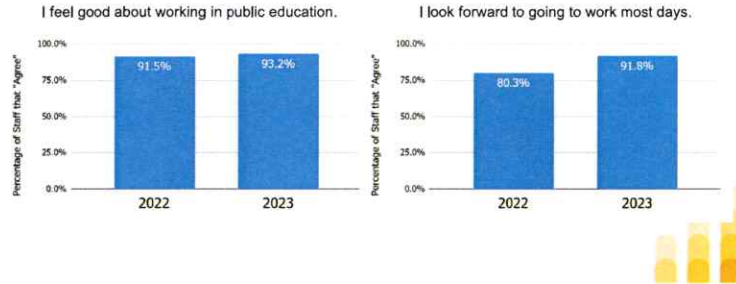
- Our East Troy High School held a ribbon cutting ceremony for the new CNA lab that provides students with the opportunity to earn their Certified Nursing Assistant certifications from a Gateway Technical College instructor on our own school campus.
- ETHS student Trey Smith and his Burlington Co-op Swim relay team set 3 conference records. Some of the records were from 1996. The team ended up in second place overall at the Southern Lakes Swim Conference.
- Our Little Prairie Primary received 150 responses from 4K-2nd grade parents in the fall 2022 survey:
 - 100% of respondents strongly agree or agree that Little Prairie staff members are caring and supportive.
 - 98.7% of respondents strongly agree or agree that they feel welcomed in their child's school.
 - 100% of respondents strongly agree or agree that their child enjoys going to school on most days.
 - 95.3% of respondents strongly agree or agree that Little Prairie has high expectations regarding learning for their child(ren).
 - 97.4% of respondents strongly agree or agree that they are satisfied with the experience their child(ren) is receiving at Little Prairie.
 - 96% of respondents strongly agree or agree that they have at least one Little Prairie staff member that they feel comfortable contacting if they have an idea or concern.
 - 99.4% of respondents strongly agree or agree that their student has positive connections with classmates.
 - 92% of respondents strongly agree or agree that focusing on PBIS at Little Prairie has a positive impact on their child's achievement.
 - 96.6% of respondents strongly agree or agree that Little Prairie provides positive tools for their children) to manage their behaviors.
 - 96.7% of respondents strongly agree or agree that Little Prairie provides opportunities for family involvement and feedback.
- Our Prairie View Elementary received a score of "Exceeds Expectations" on the 2021-22 State Report card with a score of 76.3.
 - Prairie View received a score of 86.6 for achievement in Mathematics. This is above the state average score of 66.1.
 - Prairie View received a score of 72.1 for achievement in English Language Arts. This is above the state average score of 59.
- Our East Troy High School received a score of "Exceeds Expectations" on the 2021-22 State Report card with a score of 79.9.
 - 27.8% of our ETHS students successfully completed at least one Advanced Placement course. This is above the state average of 19.9%.
 - 62.8% of our ETHS students successfully completed at least one Dual Enrollment course. This is well above the state average of 18.6%.
 - 12.9% of our ETHS students earned at least one industry-recognized credential. This is above the state average of 2.8%.
 - 5.5% of our ETHS students participated in a work based learning program. This is above the state average of 3.4%.
- The NHS sponsored blood drive in October collected 51 units of blood - potentially helping 141 patients!
- The East Troy High School has been recognized as a Level II Advanced Placement Pacesetter School for impressive student AP access and excellence in AP exam scores in the State of Wisconsin during the 2020-21 school year!
- Audrey Seaverson (10th grade) competed for the Southern Kettles Composite Mountain Biking Team (East Troy, Palmyra-Eagle, and Whitewater school districts) in the State Championship Race with over 1200 middle and high school riders. Audrey took 4th in the JV-3lap race

- This year our ETMS students raised \$11,268.71 for their PBIS program at the annual Color Blast event.
- Tanner Kurtz, 5th grader at Prairie View, beat the school pacer record with 130 laps.
- The East Troy High School Student Cabinet hosted the RVC Leadership Conference at UW-Whitewater for over 100 high school students and teachers from the Rock Valley Conference.
- Kaden Fridley, a junior runner, took 9th out of 97 runners in order to qualify for the state cross country race!
- Our ETHS Equestrian Club competed against 12 other teams in their division and earned 2nd place. They will advance to compete at the Alliant Energy Center at the end of October against 300 other riders from Wisconsin.
- Our East Troy Community School District has received the 2022 Safety, Security & Wellness Award from the Wisconsin Association of School Business Officials. The purpose of the Safety, Security & Wellness Award is to recognize and promote Wisconsin school districts for their efforts in creating safe and healthy learning environments for students and staff. WASBO Award video >
- As part of the ETHS girls tennis team, Lauren Lindow (32-2 in singles) and Sophia Rondeau and Katie Metcalf (32-1 in doubles) advanced to the WIAA state tournament for the 4th straight year.
- 57 students from the Class of 2022 (almost 50% of the entire senior class!) were submitted for the CTE Incentive Grant for earning one or more industry certification.
- The ETHS Girls Tennis team won their 4th consecutive Conference Championship.
- Dylan Schroeder (12th) and Audrey Seaverson (10th) competed for the Southern Kettles Composite Mountain Biking Team (East Troy, Palmyra-Eagle, and Whitewater school districts) in the first statewide race of the fall season at Telemark in Cable, Wisconsin. Dylan took first place in the varsity boys race and Audrey took sixth in the JV3 girls race.
- Our East Troy girls tennis team defeated Sun Prairie West 7-0 on September 10th in their annual Patriot Day match. The Trojans also donated 343 dollars, one dollar for every firefighter who lost their lives on 9-11, to the East Troy Fire Department and the 9-11 Memorial.
- From our 2022-23 licensed staff, 48% hold a Master's degree or higher and 11.5% are Nationally Board Certified.
- Our ETHS was approved for 61 incentive grant claims as a result of our students receiving various CTE (Career & Technical Education) certifications. These grants total \$51,479.73 and will be going towards our CTE programs!
- On August 22nd, 2022 our ETHS Girls Tennis team won their 100th consecutive dual match - a streak that began on August 31st, 2017.
- Our ETHS agrary outdoor classroom produced over 50 pounds of honey last year.
- Our Little Green Thumbs program fosters a relationship between 4K-1st graders at Little Prairie Primary and high school agriculture students.
- Our ETHS agriculture students partner with local farmers and seed dealers to manage a combined 17 acres of crops at the K&S Test



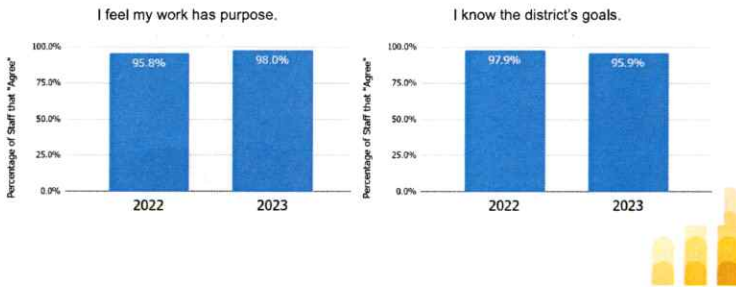
How Are We Doing On The Vision?

- Staff Survey Results (District Wide):



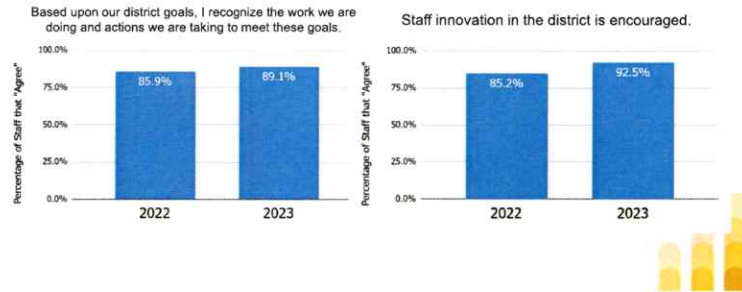
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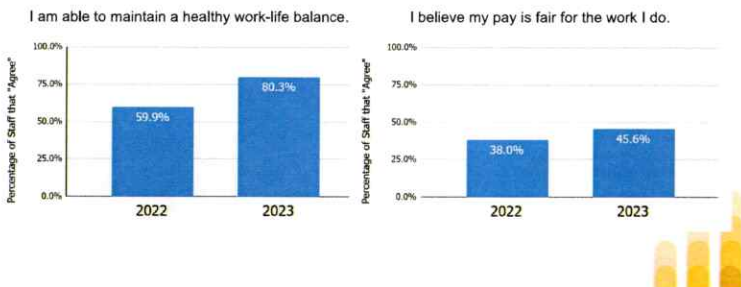
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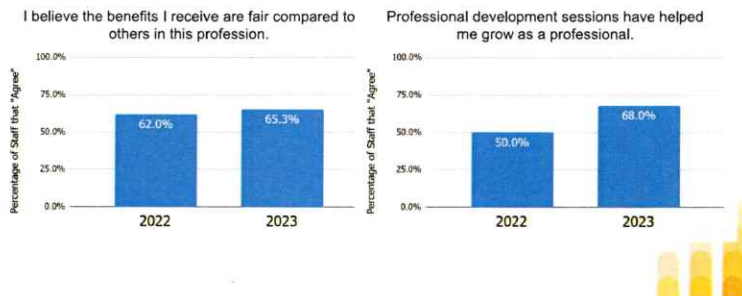
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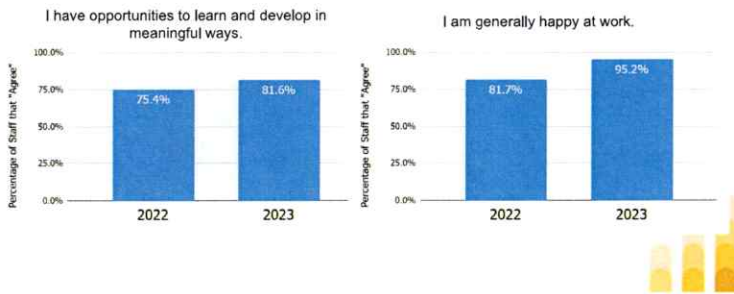
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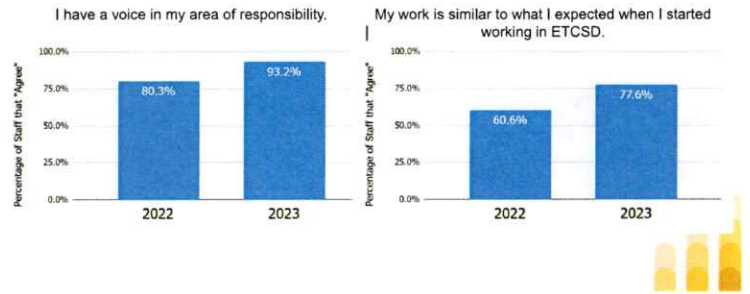
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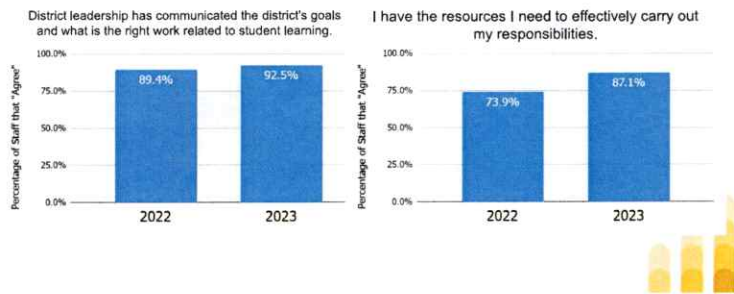
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- Staff Survey Results (District Wide):



How Are We Doing On The Vision?

- Staff Survey Results (District Wide):



How Are We Doing On The Vision?

Elementary School Exit Survey (2023) - 4th and 5th grades:

	<u>Definitely/Sort Of</u>	<u>2023 Avg.</u>	<u>2022 Avg.</u>
My teachers made learning fun and interesting:	97%	4.43	4.15
I felt safe answering questions in class even when I'm not sure I had the right answer:	78%	3.85	3.85
I knew how well I was doing in my classes Throughout the course of the year:	87%	4.19	4.10
I was provided many opportunities for choice and voice in determining how I would represent my learning:	89%	4.25	4.16
The homework provided to me was very Worthwhile:	78%	3.84	4.07



How Are We Doing On The Vision?

Elementary School Exit Survey (2023) - 4th and 5th grades:

	<u>Definitely/Sort Of</u>	<u>2023 Avg.</u>	<u>2022 Avg.</u>
I knew my teachers cared about me:	94%	4.64	4.49
Most kids at school followed the rules:	76%	3.66	3.57
I felt safe at school:	95%	4.47	4.63



How Are We Doing On The Vision?

Middle School Exit Survey (2023) - 6th - 8th grades:

	<u>Definitely/Sort Of</u>	<u>2023 Avg.</u>	<u>2022 Avg.</u>
My teachers made learning fun and interesting:	68%	3.40	3.54
I felt safe answering questions in class even when I'm not sure I had the right answer:	60%	3.24	3.20
I knew how well I was doing in my classes throughout the course of the year:	90%	4.36	4.22
I was provided many opportunities for choice and voice in determining how I would represent my learning:	74%	3.67	3.69
The homework and projects provided I was Assigned helped me learn and were more than just busywork:	60%	3.10	3.05



How Are We Doing On The Vision?

Middle School Exit Survey (2023) - 6th - 8th grades:

	<u>Definitely/Sort Of</u>	<u>2023 Avg.</u>	<u>2022 Avg.</u>
I knew my teachers cared about me:	73%	3.72	3.75
Most kids at school followed the rules:	37%	2.56	2.71
I felt safe at school:	80%	3.88	3.99



How Are We Doing On The Vision?

High School Exit Survey (2023) - 9th - 12th grades:

	<u>Definitely/Sort Of</u>	<u>2023 Avg.</u>	<u>2022 Avg.</u>
My teachers made learning fun and interesting:	70%	3.43	3.54
I felt safe answering questions in class even when I'm not sure I had the right answer:	70%	3.53	3.37
I knew how well I was doing in my classes throughout the course of the year:	93%	4.46	4.42
I was provided many opportunities for choice and voice in determining how I would represent my learning:	71%	3.58	3.6
The homework and projects provided I was Assigned helped me learn and were more than just busywork:	57%	3.14	3.23



How Are We Doing On The Vision?

High School Exit Survey (2023) - 9th - 12th grades:

	<u>Definitely/Sort Of</u>	<u>2023 Avg.</u>	<u>2022 Avg.</u>
Teachers treated me with respect:	90%	4.25	4.32
Most kids at school followed the rules:	61%	3.19	2.81
I felt safe at school:	87%	4.13	3.8



How Are We Doing On The Vision?

Other factors reported that interfere with or get in the way of their learning - (at or above 50% at all levels):

- Nervous before tests
 - Distracting students or distracting behaviors in classes
- (at or above 50% at HS and MS)
- School was boring (40% at elementary level)
 - Too much stress (42% at elementary level)
- (at or above 50% at HS)
- Didn't know what or how to study
 - Balancing homework with extracurricular activities



Realities

“Vision without an understanding of current realities will more likely foster cynicism than creativity. The principal of creative tension teaches that an accurate picture of current reality is just as important as a compelling picture of a desired future.” - Peter Drucker



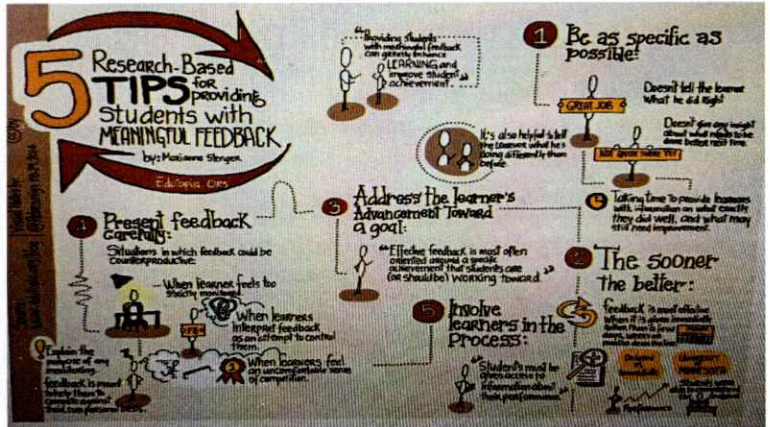
What are some current realities?

- Fiscal challenges
- Retaining and attracting quality staff challenges
- Facility and maintenance projects challenges
- Social media / PR challenges
- Student learning needs
- World that is changing exponentially
- Overall well being



Strategic Priority #1

Learner Empowerment



Formative Assessment

Provides robust data that allow for an instructional response

Informs students of what comes next on their personal learning journey

Allows for feedback that is actionable in nature

Has the potential to have a profound and lasting influence on student learning

Is infused into everyday instruction to allow for agility on the part of the teacher

Summative Assessment

Guides the reporting process

Confirms students' proficiency level

Occurs after students have had ample time to practice and develop proficiency

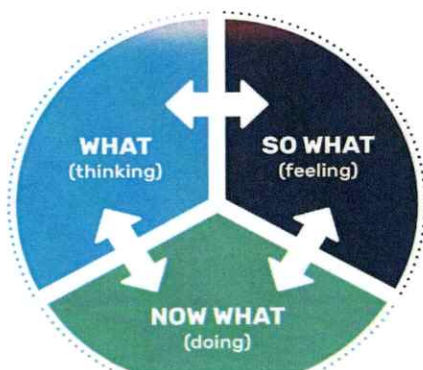
Can also become formative in nature with an instructional response

Source: Assessment as a Catalyst for Learning by Carol Hillman & Marcy Skates

We don't assign grades to students;
we assign grades to performance.
And just as performance is always temporary,
grades, too, should always be temporary!

Guskey (2021), Munk Debates

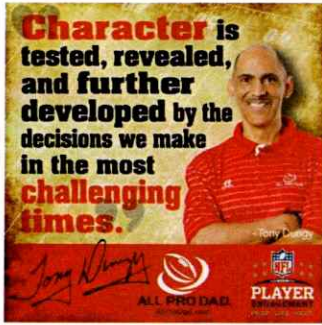
Self Reflection



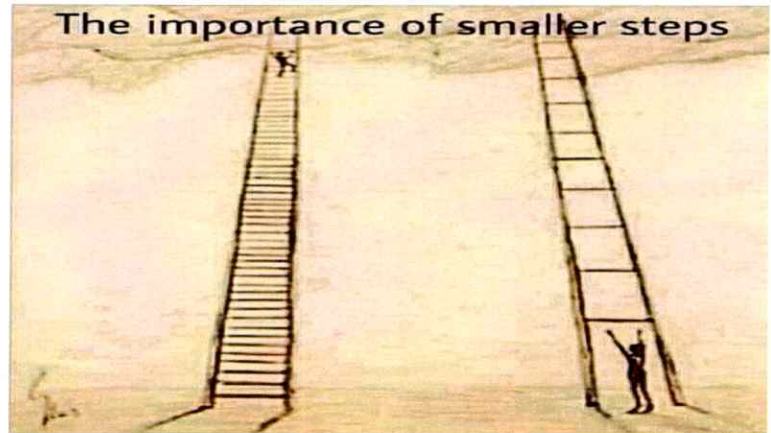
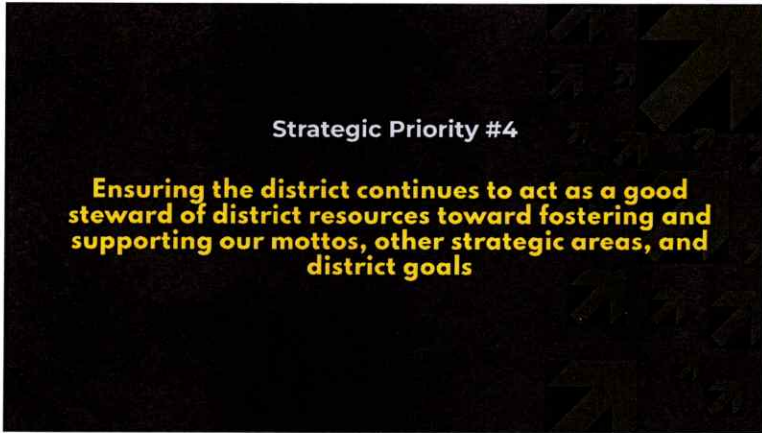
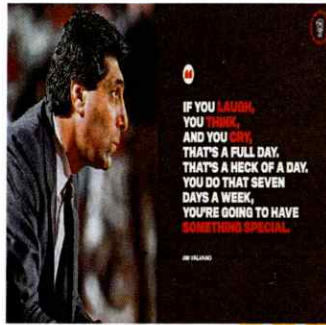
Strategic Priority #2

Healthy Organizational Culture

WHAT DO WE CONTROL?



ATTITUDE
and
EFFORT



VII. FINANCIAL COMPONENTS

1

WI SCHOOL FUNDING FORMULA

In Wisconsin, the majority of the amount of money a school district receives (approx 85%) is restricted by a state-imposed revenue limit, also known as a revenue cap. Every district has its own revenue limit.

PROPERTY TAXES + STATE AID = REVENUE LIMITS

In general, as state aid goes down, property taxes go up.

2

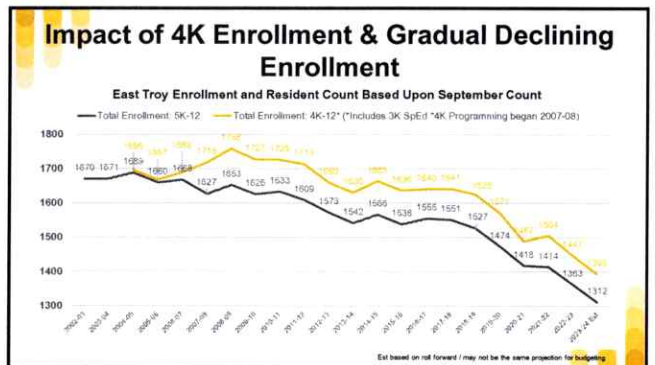
Headcount Definition (Actual Enrollment)

Head Count is the number of students attending ETCSD (students in desks), regardless of their resident district. Revenue Limit is not calculated on Headcount, but rather residents. However, headcount is still an important piece of the equation.

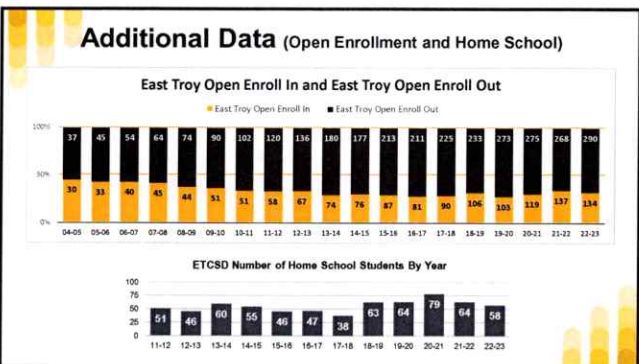
Includes Students Who Are	Excludes Students Who Are
ETCSD Residents	Enrolled in alternative/off-site placements
Open-enrolled IN	Open-enrolled out
Non-residents enrolled at ETCSD	Residents enrolled outside the district

The enrollment numbers in the following charts are as of September of each year, except for the estimate for the current year (roll-forward method)

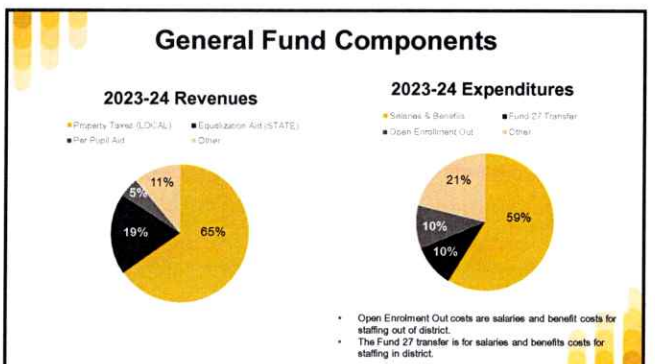
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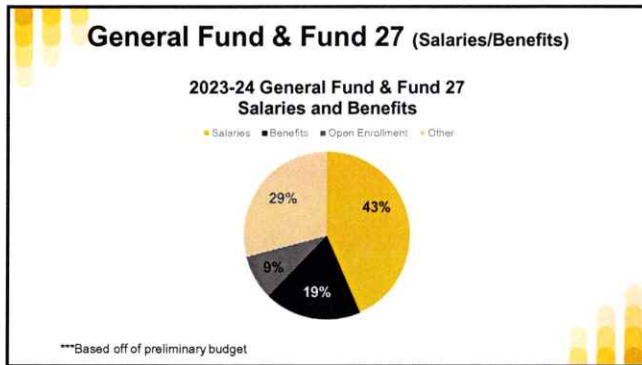
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5



6



7

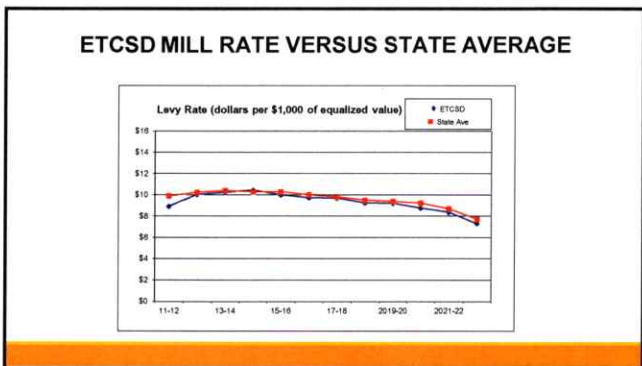
School property taxes have been kept in check.

- Over the last nine years, ETCSD increased the tax levy an average of 1.03% annually (not including 2023-24 estimate).

	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23	AVERAGE INCREASE
AL Fund Tax Levy	\$14,901,812.00	\$14,909,734.00	\$14,998,927.00	\$14,818,821.00	\$14,818,821.00	\$15,244,080.00	\$15,473,360.00	\$15,960,870.00	\$15,960,870.00	
Levy Increase	3.87%	-2.05%	0.60%	1.80%	0.00%	2.54%	1.60%	1.43%	0.00%	1.03%

- In 23-24, the estimated East Troy mill rate, the tax rate per \$1,000 of home value, is \$7.17.

8



9

1540 - East Troy Community

2022 Equalized Valuation (75% Cost)	2022 Projected Estimated Valuation	2022 Projected Estimated Valuation in Dollars	Percent Increase/Decrease	2022 Municipalities Estimated Valuation in Dollars	% Increase/Decrease from State	Estimated 2022 District Property Tax	Estimated 2022 District Equalized Valuation
\$1,219,750,000	\$1,219,750,000	\$1,219,750,000	0.0%	\$1,219,750,000	0.0%	\$1,219,750,000	\$1,219,750,000

Referendum: The referendum is provided as an estimate based on municipal valuation changes for 2022. If a municipality is in multiple school districts, there could be large variations between the estimate and the final actual district valuation change. Contact your School or District for the District Department of Finance.

The referendum estimated a tax mill rate impact of \$1.40 per year per \$1,000 of property value. This was expected to increase the 2022-23 mill rate of \$7.29 to \$8.69 for 2023-24. However, current estimates show the mill rate to be lower at \$7.17 per \$1,000 of property value.

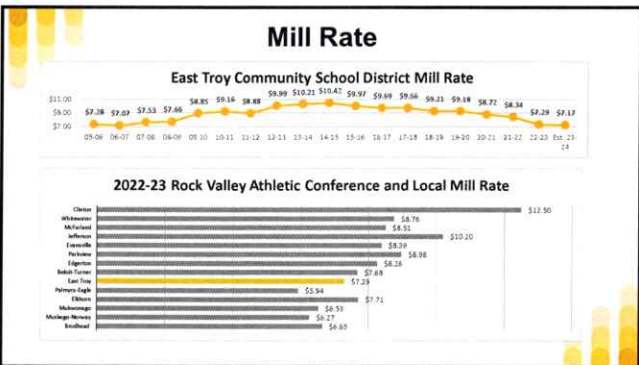
10

Property Values have increased so mill rates have decreased

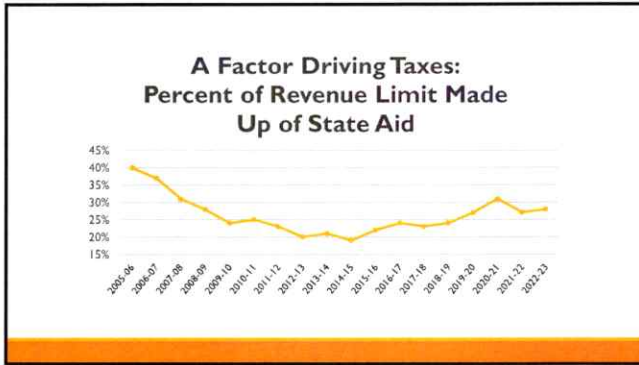
	2021-22	2022-23	2023-24 Est	
House Value	300,000.00	343,320.00	412,842.30	Property Values Increase
Property Value Increase		14.44%	20.15%	
Mill Rate	0.00833	0.00729	0.00717	Mill Rate Decreases
Taxes	2,499.00	2,502.80	2,960.08	Taxes Increase

	2021-22	2022-23	2023-24 Est	
House Value	300,000.00	343,320.00	343,320.00	if house value stayed the same
Property Value Increase		14.44%	0.00%	
Mill Rate	0.00833	0.00729	0.00869	Mill rate increases \$1.40 due to referendum
Taxes	2,499.00	2,502.80	2,983.45	Overall taxes would be more than current prediction

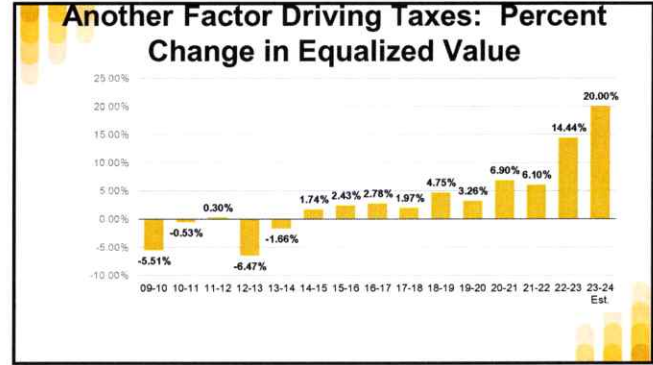
11



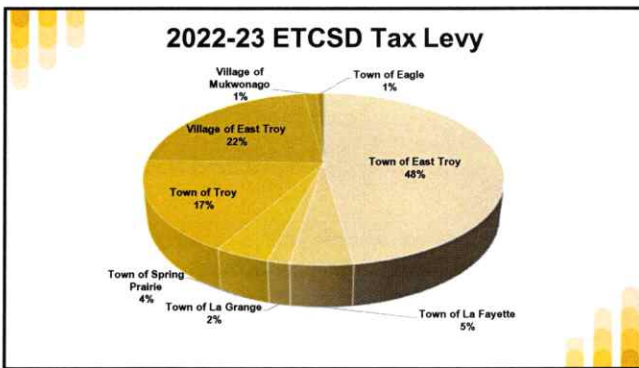
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13



14



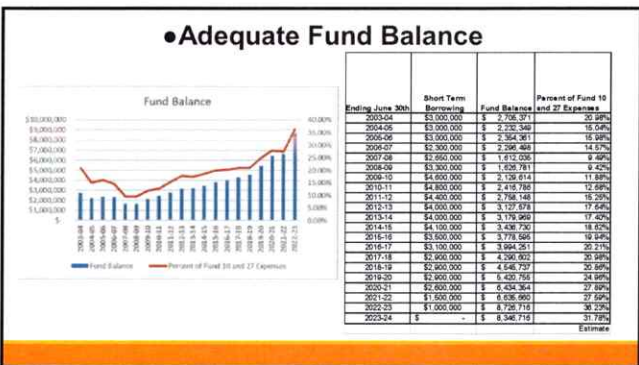
15

The East Troy Community School District has been fiscally responsible in handling the funds community members have invested in their local schools.

Moody's Credit Rating Schools from highest to lowest credit quality	
Aaa	
Aa1, Aa2, Aa3	
A1, A2, A3	
Baa1, Baa2, Baa3	
Ba1, Ba2, Ba3	
B1, B2, B3	
Caa1, Caa2, Caa3 (speculative)	
Ca (highly speculative)	
C (lowest rated, indicating default is likely)	

- The district has a solid credit rating. Moody's Corporation rates the creditworthiness of companies and governments. The district's credit rating of Aa2 is near the top of the scale.

16



17

VIII: 2022-23 Treasurer's Report

General Fund		Special Education Fund	
Expenditures	Revenues	Expenditures	Revenues
24,312,424	24,312,424	Budgeted 3,275,011	3,275,011
22,684,856	24,775,912	Unaudited 3,257,175	3,257,175
+2,091,056 final revenues less expenditures		Variance	

Total fund balance increase of \$2,091,056; This will allow the district to eliminate short-term borrowing for 2023-24.

**Largest revenue differences between budget and actuals were Interest and HRA Forfeitures.
***Many line items contribute to the expense budget vs actuals with some of the larger savings being contract pay, open enrollment out, and lower spending on supplies and technology

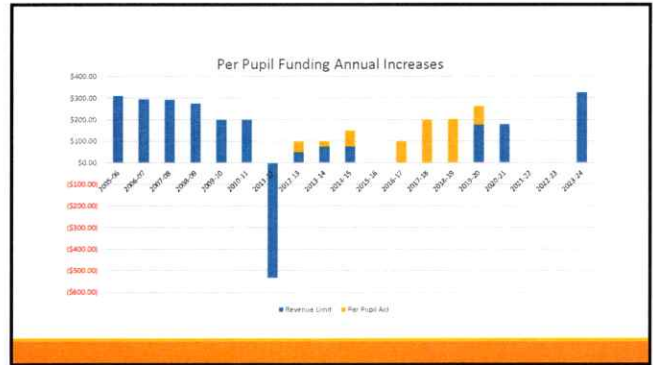
18

IX: Presentation of 2023-24 Budget

Revenue Limit	\$325 per pupil increase
Per Pupil Aid	\$0 increase

Per the LFB (Legislative Fiscal Bureau), to keep pace with CPI (Consumer Price Index), the per pupil adjustment under prior inflation indexing would need to be \$392.79 for the 2023-2024 school year .

19



20

REVENUE CAP GAP SHORTFALLS OVER THE YEARS....

Year	Revenue Cap Gap	Impact Needs	Post-Sept. Cover Budget Revenue	Fund Balance Deficit
2007-07	\$1,169,000	\$460,000		
2007-08	\$760,000	\$31,000		
2008-08	\$479,000	\$189,000		
2009-09	\$403,000	\$56,000	\$284,000	
2010-10	\$182,000	\$235,000		
2011-11	\$451,000	\$392,000		
2012-12	\$788,000	\$164,000		
2013-13	\$497,000	\$70,000		
2014-14	\$308,000	\$249,000		
2015-15	\$450,000	\$130,000	\$100,000	
2016-16	\$410,000	\$130,000		
2017-17	\$2,000,000	\$0		
2018-18	\$523,000	\$770,000		
2019-19	\$300,000	\$100,000		
2020-20	\$380,000	\$150,000		
2021-21	\$200,000			\$480,000
TOTALS	\$1,311,000	\$2,243,000	\$384,000	\$480,000

21

What factors can increase a revenue limit?

- Enrollment
- Increases from the State
- Referenda

22

Impacts

Each and every year, the school board has taken action to balance the budget.

- Why? Since 1993, revenue limits have limited the amount of money schools receive from a combination of property taxes and state aid.
- The funding hasn't kept pace with the increasing cost of expenditures.
- This results each and every year with a portion of the budget that must be reduced in order to balance the budget.
- Efforts include reorganizing current resources, reducing wants, striving for economic growth, assessing property tax impacts, and providing appropriate funding per referenda.

23

Each and every year, the school board has taken action to balance the budget.

- This budget balancing process has included changes and reductions in all benefits packages including health, retirement, dental, and life insurances; moderating wage rate increases such that we are now at or below comparable school districts; making energy efficiency gains, eliminating positions; restructuring positions to part-time for benefit avoidance; competitively pricing purchases; applying for grants and gifts; refinancing debt, and pre-paying debt to minimize interest costs.
- In the course of 17 years, we have implemented \$10.35 million in budget balancing efforts, not including impact needs, from the rev cap not meeting expense increases.

24

ET Has Already Cut Expenses

Prior to 2011 WI Act 10, ET was taking steps to reduce expenses. Act 10 provided additional tools the district has used to continue the savings. The majority of budget balancing efforts have been to employee salaries and benefits, ET's largest expense. ET continues to explore ways to cut costs as funding continues to decline.

Budget over the last 17 Years

25

ET TAKES ADVANTAGE OF GRANTS AND GIFTS AS MUCH AS POSSIBLE...

26

Other Grants and Gifts....

Safety	Food Services Grants	Special Education Transition Readiness	ESL	Carl Perkins
Assessment Grant	Mental Health Grant	CTE Incentive Grant	Education Effectiveness	Fab Lab Grant
Youth Apprenticeship	PTO	Education Foundation	Music and Sports Boosters	Individual Donations

27

This Year

Original budget assumptions with not additional State Aid or Referendum dollars showed a 2.2 million deficit for 2023-24. Fortunately, tax payers voted for the referendum and the State budget yielded a Revenue Limit Increase. As future years still show significant deficits, the Board of Education weighs the needs of the students and budget decisions carefully and some reductions were written into the 2023-24 budget:

- Health Insurance limited to 3.9% increase by eliminating buy up option of \$500/\$1000 deductible
- \$156,022 in Staff Reductions included:
 - 1 Full-time Sub
 - 1 MS ELA
 - 0.52 Spanish

28

RECAP

THE 23-24 BUDGET

BUDGET MODEL STILL SHOWS A DEFICIT STARTING IN 2025-2026
DECLINING ENROLLMENT
INFLATION
NO ESSER DOLLARS

WE MUST CONTINUE: MAINTAINING COMPETITIVE STATUS and BALANCING THE BUDGET

29

What factors can increase a revenue limit?

- Enrollment
- Increases from the State
- Referenda

30

X: Budget Hearing

By S. 65.90 Wis. Stats, common school districts must hold the public budget hearing at the time and place of the annual meeting.

The proposed is in summary and recommended format in the annual meeting packets.

Residents have an opportunity to comment on the proposed budget.

31

District Funds

#	Fund Name	Notes
10	General	Used to record district financial activities for current operations, except those activities required to be accounted for in separate funds.
21	Special Revenue Trust	Gift / Donations Fund -- prudent when project directed by donation will cross fiscal years
27	Special Education	Exceptional Educational Needs/Federal Handicapped/Other
30	Debt Services	Irrepealable debt tax levy and related revenues. Principal, interest, and related long-term
38	Non-referendum Approved Debt Service	Within the revenue limit
39	Referendum Approved Debt Service	Voter approved, outside of the revenue limit
49	Capital Projects Fund	Used for transactions financed with bonds, promissory notes issued per statute.

32

District Funds

#	Fund Name	Notes
50	Food Service	Federal regulations require separate accounting for Food Service. Fund deficit must be eliminated through transfer from the General Fund. Fund balance must be retained for use in Food Service.
70	Trust	These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, or other governments. East Troy utilizes this fund for its scholarship donations.
80	Community Service	Fund established through S. 120.13 and 120.61, Wis. Stats. Allows a school board to permit use of district property for civic purposes. Examples of activities could include adult education, community recreation programs, and/or day care services. Act 20 created new requirements for this Fund for the 2013-14 school year, however starting with the 15-16 school year, the levy freeze and reporting requirements have been discontinued.

33

Long Term Debt (As of June 30, 2022)

	<u>Remaining Principal</u>	<u>Debt Expiration Date</u>
<u>Fund 39</u>	\$17,360,000	March 1, 2036

34

XI: Resolution A (Adoption of Tax Levy)

Sample Resolution for Citizen to make motion:
Please state your name to the clerk prior to making a motion to adopt a resolution

"Mr. Chairperson, be it resolved that there be levied a school tax against all taxable property within the District in the sum of \$18,574,390 necessary to operate and maintain the school system, and to finance the capital outlay and debt service of said system for the 2023-24 school year which budget is approved."

35

XII: Resolution B (Salaries for Board of Education Members)

Sample Resolution for Citizen to make motion:
Please state your name to the clerk prior to making a motion to adopt a resolution

"Mr. Chairperson, may it be resolved that the Board of Education Salaries be set at \$(dollar amount - suggestion \$2,500) for the 2023-24 school term."

36

XIII: Resolution C (Set Date & Time for 2023-24 Meeting)

Sample Resolution for Citizen to make motion:
Please state your name to the clerk prior to making a motion to adopt a resolution

"Mr. Chairperson, may it be resolved that the
2024-25 Annual Meeting be set for
September 23, 2024 at 6:00 p.m."

37

XIV: Resolution D (Acquisition of Real Property)

Sample Resolution for Citizen to make motion:
Please state your name to the clerk prior to making a motion to adopt a resolution

"Mr. Chairperson, may it be resolved that
the East Troy Community School District may
purchase real property (land and/or buildings)."

38

XV: Resolution E (Leasing of Property)

Sample Resolution for Citizen to make motion:
Please state your name to the clerk prior to making a motion to adopt a resolution

"Mr. Chairperson, may it be resolved that the East Troy
Community School District may Lease school sites,
buildings, and equipment not needed for school purposes
to any person for any lawful use at a reasonable rental."

39

XVI: New Business

XVII: Adjourn

After a short break, the
Regular Meeting of the Board of Education
of September 25, 2023 will be held.

40

The Treasurer's Report figures for the fiscal year of 2022-23 are enclosed in the Annual Meeting packet. The external audit of that budget has been completed, and the auditor's final written report is expected by December 2023.

In general, the State of Wisconsin determines how much money our school district is legally permitted to raise through a combination of state aid and property taxes, which is referred to as the revenue limit or revenue cap. This revenue limit is determined by a state formula based on the number of students in our public schools. The formula changed significantly in 2011-12 when increases per student became a decrease of -\$554. Then revenue limit increases stopped and funding came via a separate, new per-pupil aid. Revenue limits were slightly restoring but stopped again in 21-22 and 22-23. For 2023-24, the State Biennial Budget provides a revenue cap increase of \$325 per pupil. Additionally, the passing of the non-recurring 3-year, 3-million dollar operating referendum prevented significant cuts of up to 25 Full-Time Equivalencies of staff as budget models showed approximately a 2 million deficit. Unfortunately, as shown on the chart below, the revenue limit increases are still lagging inflation and budget models are showing significant deficits starting in 2025-26.

**Revenue Limit Per Pupil Adjustment Under Prior Inflation
Indexing Compared to Actual Resource Change**

	<u>Per Pupil Adjustment Under Prior Indexing</u>	<u>Actual Combined Resource Change</u>	<u>Difference</u>
2008-09	\$274.68	\$274.68	\$0.00
2009-10	274.68	200.00	-74.68
2010-11	281.00	200.00	-81.00
2011-12	288.59	-554.00*	-842.59
2012-13	296.38	100.00	-196.38
2013-14	300.83	100.00	-200.83
2014-15	305.34	150.00	-155.34
2015-16	305.34	0.00	-305.34
2016-17	308.09	100.00	-208.09
2017-18	315.48	200.00	-115.48
2018-19	323.05	204.00	-119.05
2019-20	329.19	263.00	-66.19
2020-21	334.13	179.00	-155.13
2021-22	342.82	0.00	-342.82
2022-23	371.96	0.00	-371.96

* While the 5.5% per pupil reduction amount varied among districts, the statewide average reduction was \$554.

Since the cost of goods and services to the district has continued to increase at a faster rate than district revenue, in order to manage the subsequent shortfalls, the district has already cut its budgets by over 10.35 million in the past seventeen years. A reduction in health benefit options and \$156,022 in staff reductions were actions taken for 2023-24 as we continue to represent financial responsibility and prepare for future years of financial instability due to state aid not keeping pace with inflation, special education costs being only reimbursed at 33%, enrollment continuing to decline in most districts across the state, facility maintenance needs, and the competitive labor market.

Highlights and key points for the 22-23 fiscal year include:

- A mill rate tax decrease from \$8.34 to \$7.29.
- ESSER federal funding that plugged the hole created with a \$0/\$0 state budget.
- Increasing interest rates on cash accounts.
- MS HVAC repair and restoration project.

- Concluding the year with \$2,091,056 higher in revenues than expenses for the Board to apply to eliminating short-term borrowing for the 2023-24 school year and to cash reserves as a safety net for the growing high priority facility maintenance needs.

Our district business manager, Mrs. Amy Jenquin, will next present the 2023-24 budget plan.

Dale Ames - School Board Treasurer

East Troy Community School District
 Monthly Expenditures and Receipts
 ALL FUNDS
 6/30/23

Fiscal Year Completed: 100% School Year Completed: 100%

	Budget	Monthly Activity	Year to Date	YTD %
EXPENDITURES				
10 Fund - General Fund	24,312,424	7,042,614	22,684,856	93.31%
21 Fund – Gift	350,000	31,376	534,916	152.83%
27 Fund – Special Ed.	3,275,011	725,069	3,257,175	99.46%
39 Fund - Ref Debt Service	1,762,125		1,762,125	100.00%
50 Fund – Food Service	593,369	136,587	666,640	112.35%
72 Fund – Scholarship	2,000	1,000	3,000	150.00%
80 Fund - Community Service	311,088	91,161	309,119	99.37%
	30,606,017	8,027,807	29,217,830	95.46%
RECEIPTS				
10 Fund - General Fund	24,312,424	7,435,945	24,775,912	101.91%
21 Fund – Gift	350,000	63,497	556,866	159.10%
27 Fund – Special Ed	3,275,011	2,257,580	3,257,175	99.46%
39 Fund - Ref Debt Service	1,921,400		1,921,400	100.00%
46 Fund - Capital Improvements		0	102	
50 Fund – Food Service	593,369	98,037	642,969	108.36%
72 Fund - Scholarship	1,000	211	1,578	157.77%
80 Fund - Community Service	311,088	1,345	309,238	99.41%
	30,764,292	9,856,616	31,465,240	102.28%

FUND 10* COMPARISON OF PREVIOUS EXPENDITURES TO BUDGETS	
<i>Also Includes Fund 27 Operation Transfer Needed To Date</i>	
Spent as of this date 2022-23	93.31%
Spent as of this date 2021-22	101.68%
Spent as of this date 2020-21	95.93%
Spent as of this date 2019-20	95.34%
Spent as of this date 2018-19	97.34%
Spent as of this date 2017-18	99.59%
Spent as of this date 2016-17	99.77%

ACCOUNT	Obj	2022-23 BUDGET	2022-23 FYTD Activity	2022-23 FYTD %
10 E --- 1-- -----	CONTRA, CALENDAR, EXT CONTRA DAY	9,655,927.29	9,234,485.49	95.64
10 E --- 2-- -----	TOTAL FRINGES	3,938,592.61	3,776,865.79	95.89
10 E --- 3-- -----	TOTAL SERVICES	6,429,676.40	6,182,785.07	96.16
10 E --- 4-- -----	TOTAL SUPPLIES	1,579,195.50	1,047,638.18	66.34
10 E --- 5-- -----	TOTAL EQUIPMENT	301,400.00	218,041.32	72.34
10 E --- 6-- -----	DEBT RETIREMENT	75,000.00	32,877.25	43.84
10 E --- 7-- -----	TOTAL INSURANCE	269,000.00	247,565.19	92.03
10 E --- 8-- -----	OPERATING TRANSFERS - OUT	1,971,647.34	1,855,549.23	94.11
10 E --- 9-- -----	MISCELLANEOUS OBJECTS	91,985.00	89,048.47	96.81
10 - --- -----	GENERAL FUND	24,312,424.14	22,684,855.99	93.31
27 E --- 1-- -----	CONTRA, CALENDAR, EXT CONTRA DAY	2,237,850.63	2,240,848.70	100.13
27 E --- 2-- -----	TOTAL FRINGES	763,877.56	777,399.38	101.77
27 E --- 3-- -----	TOTAL SERVICES	193,252.13	190,160.72	98.40
27 E --- 4-- -----	TOTAL SUPPLIES	48,230.50	29,038.20	60.21
27 E --- 7-- -----	TOTAL INSURANCE	1,800.00	1,726.81	95.93
27 E --- 8-- -----	OPERATING TRANSFERS - OUT	5,000.00	0.00	0.00
27 E --- 9-- -----	MISCELLANEOUS OBJECTS	25,000.00	18,001.23	72.00
27 - --- -----	SPECIAL EDUCATION	3,275,010.82	3,257,175.04	99.46
Grand Expense Totals		27,587,434.96	25,942,031.03	94.04

Number of Accounts: 1875

***** End of report *****

ACCOUNT	Src	Func	Prj	2022-23 BUDGET	2022-23 FYTD Activity	2022-23 FYTD %
10 R 800 127 418000 000		INTERFUND XFER	NO PROJECT CODE	5,000.00	0.00	0.00
10 R --- 1-- ----- ---		*INTERFUND TRANSFERS		5,000.00	0.00	0.00
10 R 800 211 500000 000	CURRENT YEAR PROPERT	DISTRICT WIDE	NO PROJECT CODE	13,471,182.00	13,471,182.00	100.00
10 R 800 213 500000 000	MOBILE HOME TAX	DISTRICT WIDE	NO PROJECT CODE	15,000.00	12,526.48	83.51
10 R 800 219 500000 000	OTHER TAXES	DISTRICT WIDE	NO PROJECT CODE	262,448.00	262,448.00	100.00
10 R 800 248 500000 000	TRANSPORTATION REVEN	DISTRICT WIDE	NO PROJECT CODE	12,000.00	35,830.19	298.58
10 R 400 262 120000 000	RESALE	REGULAR CURRICU	NO PROJECT CODE	500.00	505.50	101.10
10 R 800 262 121500 000	RESALE	ART AWARDS PROG	NO PROJECT CODE	500.00	0.00	0.00
10 R 400 262 122000 000	RESALE	ENGLISH	NO PROJECT CODE	500.00	337.00	67.40
10 R 400 262 122000 907	RESALE	ENGLISH	AFES NOVEL	600.00	114.00	19.00
10 R 200 262 125500 000	RESALE	INSTRUMENTAL MU	NO PROJECT CODE	1,000.00	698.00	69.80
10 R 400 262 125500 000	RESALE	INSTRUMENTAL MU	NO PROJECT CODE	300.00	1,086.73	362.24
10 R 800 262 129600 000	RESALE	AP TESTING ACCO	NO PROJECT CODE	18,000.00	13,126.00	72.92
10 R 200 262 136000 000	RESALE	TECHNOLOGY EDUC	NO PROJECT CODE	0.00	97.00	0.00
10 R 400 262 136000 000	RESALE	TECHNOLOGY EDUC	NO PROJECT CODE	600.00	1,428.00	238.00
10 R 400 262 213200 000	RESALE	GUIDANCE	NO PROJECT CODE	400.00	450.00	112.50
10 R 100 262 500000 917	RESALE	DISTRICT WIDE	ELEM YEARBOOK	6,000.00	6,736.00	112.27
10 R 800 271 162999 000	ADMISSIONS	HOSTING WIAA T	NO PROJECT CODE	0.00	9,161.20	0.00
10 R 800 271 500100 000	ADMISSIONS	ADMISSIONS & DU	NO PROJECT CODE	24,000.00	29,166.89	121.53
10 R 800 280 500000 000	INTEREST ON INVESTME	DISTRICT WIDE	NO PROJECT CODE	80,000.00	334,118.95	417.65
10 R 800 291 500000 000	GIFTS	DISTRICT WIDE	NO PROJECT CODE	0.00	9,155.37	0.00
10 R 800 291 500000 614	GIFTS	DISTRICT WIDE	BOOSTER CLUB	3,229.50	1,240.25	38.40
10 R 800 291 500000 910	GIFTS	DISTRICT WIDE	PTO	5,000.00	17,369.35	347.39
10 R 200 292 120000 998	FEES	REGULAR CURRICU	FEES CREDITED	600.00	618.89	103.15
10 R 400 292 120000 998	FEES	REGULAR CURRICU	FEES CREDITED	100.00	202.05	202.05
10 R 200 292 121000 998	FEES	ART	FEES CREDITED	2,000.00	2,187.32	109.37
10 R 400 292 121000 998	FEES	ART	FEES CREDITED	1,040.00	1,130.00	108.65
10 R 400 292 126000 998	FEES	SCIENCE	FEES CREDITED	300.00	365.00	121.67
10 R 200 292 126900 998	FEES	ROBOTICS	FEES CREDITED	500.00	833.00	166.60
10 R 400 292 131000 998	FEES	AGRICULTURE	FEES CREDITED	2,000.00	2,610.00	130.50
10 R 400 292 132000 998	FEES	BUSINESS EDUCAT	FEES CREDITED	2,600.00	3,888.95	149.58
10 R 400 292 135000 998	FEES	FAMILY & CONSUM	FEES CREDITED	1,500.00	2,045.00	136.33
10 R 200 292 136000 998	FEES	TECHNOLOGY EDUC	FEES CREDITED	1,000.00	1,469.99	147.00
10 R 400 292 136000 998	FEES	TECHNOLOGY EDUC	FEES CREDITED	2,300.00	6,879.73	299.12
10 R 400 292 136200 998	FEES	FAB LAB	FEES CREDITED	100.00	45.45	45.45
10 R 400 292 139200 998	FEES	WORK EXPERIENCE	FEES CREDITED	0.00	128.45	0.00
10 R 400 292 143800 998	FEES	TEAM SPORTS	FEES CREDITED	0.00	60.00	0.00
10 R 400 292 240000 998	FEES	SCHOOL BUILDING	FEES CREDITED	1,000.00	1,200.00	120.00
10 R 800 292 500000 000	FEES	DISTRICT WIDE	NO PROJECT CODE	80,000.00	76,409.84	95.51
10 R 800 292 500000 991	FEES	DISTRICT WIDE	TECH	35,000.00	31,437.56	89.82
10 R 800 292 500160 000	FEES	ATHLETIC FEES	NO PROJECT CODE	40,000.00	38,569.20	96.42
10 R 800 293 393999 000	RENTALS	IGET COMMUNITY	NO PROJECT CODE	4,476.00	4,596.00	102.68
10 R 800 293 500000 000	RENTALS	DISTRICT WIDE	NO PROJECT CODE	2,000.00	2,312.50	115.63
10 R 800 295 500000 000	SUMMER SCHOOL REVENU	DISTRICT WIDE	NO PROJECT CODE	5,000.00	5,265.00	105.30
10 R 800 297 222000 000	FINES	LIBRARY	NO PROJECT CODE	500.00	401.64	80.33
10 R 800 297 500000 000	FINES	DISTRICT WIDE	NO PROJECT CODE	500.00	206.00	41.20
10 R 800 297 500000 991	FINES	DISTRICT WIDE	TECH	3,000.00	2,937.45	97.92
10 R --- 2-- ----- ---		*REVENUE FROM LOCAL		14,086,775.50	14,392,575.93	102.17
10 R 800 317 500000 420	TRANSIT OF FEDERAL A	DISTRICT WIDE	CARL PERKINS	7,500.00	9,939.85	132.53
10 R 400 343 162116 000	CO-CURRIC CHARGES FR	GIRLS SOCCER	NO PROJECT CODE	0.00	540.00	0.00
10 R 400 343 162118 000	CO-CURRIC CHARGES FR	GIRLS TENNIS	NO PROJECT CODE	200.00	240.00	120.00
10 R 400 343 162121 000	CO-CURRIC CHARGES FR	GIRLS VOLLEYBAL	NO PROJECT CODE	700.00	1,225.00	175.00
10 R 400 343 162212 000	CO-CURRIC CHARGES FR	BOYS GOLF	NO PROJECT CODE	0.00	1,260.00	0.00
10 R 400 343 162218 000	CO-CURRIC CHARGES FR	BOYS TENNIS	NO PROJECT CODE	0.00	250.00	0.00
10 R 400 343 162222 000	CO-CURRIC CHARGES FR	BOYS WRESTLING	NO PROJECT CODE	1,400.00	3,080.00	220.00

ACCOUNT	Src	Func	Prj	2022-23	2022-23	2022-23
				BUDGET	FYTD Activity	FYTD %
10 R 400 343 162308 000	CO-CURRIC CHARGES FR	CROSS COUNTRY	NO PROJECT CODE	1,500.00	2,060.00	137.33
10 R 400 343 162319 000	CO-CURRIC CHARGES FR	TRACK	NO PROJECT CODE	300.00	2,280.00	760.00
10 R 400 343 162999 000	CO-CURRIC CHARGES FR	HOSTING WIAA T	NO PROJECT CODE	0.00	215.00	0.00
10 R 800 345 500000 000	OPEN ENROLLMENT	DISTRICT WIDE	NO PROJECT CODE	1,109,037.60	1,071,203.00	96.59
10 R --- 3-- ----- ---	*INTER-DISTRICT TRAN			1,120,637.60	1,092,292.85	97.47
10 R 800 515 500000 601	TRANSIT OF ST AID NO	DISTRICT WIDE	YOUTH APPRENTIC	21,600.00	35,098.12	162.49
10 R 800 517 500000 993	FED GRANT AID TRANSI	DISTRICT WIDE	NURSE GRANT	0.00	12,980.74	0.00
10 R --- 5-- ----- ---	*REV FROM INTERMEDIA			21,600.00	48,078.86	222.59
10 R 800 612 500000 000	STATE TRANSPORTATION	DISTRICT WIDE	NO PROJECT CODE	46,000.00	50,187.40	109.10
10 R 800 613 500000 000	STATE LIBRARY AID	DISTRICT WIDE	NO PROJECT CODE	80,000.00	93,927.00	117.41
10 R 800 619 500000 227	OTHER STATE AID	DISTRICT WIDE	AID FOR MENTAIL	1,000.00	0.00	0.00
10 R 800 619 500000 445	OTHER STATE AID	DISTRICT WIDE	ECCP	0.00	514.06	0.00
10 R 800 621 500000 000	EQUALIZATION AID	DISTRICT WIDE	NO PROJECT CODE	5,124,202.00	5,124,202.00	100.00
10 R 800 630 500000 297	STATE SPECIAL PROJEC	DISTRICT WIDE	SCHL BASED MENT	137,052.89	65,343.88	47.68
10 R 800 630 500000 522	STATE SPECIAL PROJEC	DISTRICT WIDE	ASSESSMENT GRAN	2,500.00	2,494.00	99.76
10 R 800 630 500000 577	STATE SPECIAL PROJEC	DISTRICT WIDE	CTE INCENTIVE G	51,500.00	91,689.81	178.04
10 R 800 630 500000 583	STATE SPECIAL PROJEC	DISTRICT WIDE	EDUCATOR EFFECT	10,400.00	10,160.00	97.69
10 R 800 660 500000 000	PAYMENT IN LIEU OF T	DISTRICT WIDE	NO PROJECT CODE	92,000.00	86,765.56	94.31
10 R 800 691 500000 000	EXEMPT COMP AND PERS	DISTRICT WIDE	NO PROJECT CODE	32,464.70	32,464.70	100.00
10 R 800 695 500000 000	PER PUPIL AID	DISTRICT WIDE	NO PROJECT CODE	1,188,684.00	1,189,426.00	100.06
10 R 800 699 500000 610	OTHER STATE REVENUE	DISTRICT WIDE	SAFETY GRANT	17,043.00	17,043.00	100.00
10 R --- 6-- ----- ---	*REVENUE FROM STATE			6,782,846.59	6,764,217.41	99.73
10 R 800 730 500000 161	FEDERAL SPECIAL PROJ	DISTRICT WIDE	CARES ACT	0.00	2,076.06	0.00
10 R 800 730 500000 165	FEDERAL SPECIAL PROJ	DISTRICT WIDE	ESSER III	1,386,267.38	1,386,267.30	100.00
10 R 800 730 500000 341	FEDERAL SPECIAL PROJ	DISTRICT WIDE	FLOW THRU	46,945.39	43,306.20	92.25
10 R 800 730 500000 381	FEDERAL SPECIAL PROJ	DISTRICT WIDE	TITLE IVA STDNT	23,050.00	8,371.13	36.32
10 R 800 731 500000 365	TITLE II-A TRAINING	DISTRICT WIDE	TITLE II-A TCHR	44,813.83	50,199.80	112.02
10 R 800 751 500000 141	TITLE I-A	DISTRICT WIDE	TITLE I - BASIC	150,026.31	139,616.63	93.06
10 R 800 780 500000 000	FED AID THROUGH OTR	DISTRICT WIDE	NO PROJECT CODE	197,426.00	190,936.87	96.71
10 R 881 780 500000 920	FED AID THROUGH OTR	DISTRICT WIDE	Get Kids Ahead	0.00	31,937.00	0.00
10 R --- 7-- ----- ---	*REVENUE FROM FEDERA			1,848,528.91	1,852,710.99	100.23
10 R 800 862 500000 000	LAND AND REAL PROPER	DISTRICT WIDE	NO PROJECT CODE	374,030.00	374,030.00	100.00
10 R --- 8-- ----- ---	*NON REVENUE			374,030.00	374,030.00	100.00
10 R 800 964 500000 000	INSURANCE ADJUSTMENT	DISTRICT WIDE	NO PROJECT CODE	30,000.00	172,857.05	576.19
10 R 800 968 500000 000	LOAN PREMIUM	DISTRICT WIDE	NO PROJECT CODE	0.00	3,980.00	0.00
10 R 800 971 500000 000	REFUND RECEIPT	DISTRICT WIDE	NO PROJECT CODE	34,000.00	61,655.24	181.34
10 R 800 990 500000 000	MISCELLANEOUS REVENU	DISTRICT WIDE	NO PROJECT CODE	7,205.54	11,866.05	164.68
10 R 800 992 500000 000	REV TRAK FEE	DISTRICT WIDE	NO PROJECT CODE	1,800.00	1,647.43	91.52
10 R --- 9-- ----- ---	*OTHER SOURCES OF RE			73,005.54	252,005.77	345.19
10 - --- --- ----- ---	*GENERAL FUND			24,312,424.14	24,775,911.81	101.91
27 R 800 110 411000 000	GENERAL FUND TRANSFE	INTERFUND TRANS	NO PROJECT CODE	1,971,647.34	1,855,449.23	94.11
27 R --- 1-- ----- ---	*INTERFUND TRANSFERS			1,971,647.34	1,855,449.23	94.11
27 R 800 611 500000 000	STATE HANDICAPPED AI	DISTRICT WIDE	NO PROJECT CODE	789,252.00	842,714.84	106.77
27 R 800 625 500000 000	HIGH COST SPED AID	DISTRICT WIDE	NO PROJECT CODE	0.00	6,031.00	0.00
27 R 800 697 500000 000	AID SPEC ED TRANSITI	DISTRICT WIDE	NO PROJECT CODE	0.00	3,821.64	0.00
27 R --- 6-- ----- ---	*REVENUE FROM STATE			789,252.00	852,567.48	108.02
27 R 800 730 500000 165	FEDERAL SPECIAL PROJ	DISTRICT WIDE	ESSER III	97,080.92	97,081.00	100.00
27 R 800 730 500000 341	FEDERAL SPECIAL PROJ	DISTRICT WIDE	FLOW THRU	294,412.68	244,470.34	83.04

ACCOUNT					2022-23	2022-23	2022-23
	<u>Src</u>	<u>Func</u>	<u>Prj</u>		<u>BUDGET</u>	<u>FYTD Activity</u>	<u>FYTD %</u>
27 R 800 730 500000 347	FEDERAL SPECIAL PROJ	DISTRICT WIDE	PRESCHOOL		12,617.88	2,775.41	22.00
27 R 800 780 500000 000	FED AID THROUGH OTR	DISTRICT WIDE	NO PROJECT CODE		110,000.00	204,831.58	186.21
27 R --- 7-- ----- ---	*REVENUE FROM FEDERA				514,111.48	549,158.33	106.82
27 - --- --- ----- ---	*SPECIAL EDUCATION				3,275,010.82	3,257,175.04	99.46
Grand Revenue Totals					27,587,434.96	28,033,086.85	101.62

Number of Accounts: 94

***** End of report *****

DEPARTMENT OF PUBLIC INSTRUCTION
2023-24 REVENUE LIMIT WORKSHEET

DISTRICT:		East Troy Community	1540	2023-2024 Revenue Limit Worksheet	
Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 22-23 Revenue Limit					
2022-23 General Aid Certification (22-23 Line 12A, src 621)	+	5,124,202		(from left)	17,300,939
2022-23 HI Pov Aid (22-23 Line 12B, Src 628)	+	0		(with cents)	1,603
2022-23 Computer Aid Received (22-23 Line 12C, Src 691)	+	7,166			10,792.85
2022-23 Aid for Exempt Personal Property (22-23 Line 12D, Src 691)	+	25,299			325.00
2022-23 Fnd 10 Levy Cert (22-23 Line 14A, Levy 10 Src 211)	+	13,471,182			
2022-23 Fnd 38 Levy Cert (22-23 Line 14B, Levy 38 Src 211)	+	0			
2022-23 Fnd 41 Levy Cert (22-23 Line 14C, Levy 41 Src 211)	+	0			
2022-23 Aid Penalty for Over Levy (22-23 FINAL Rev Lim, June 2023)	-	1,326,910		(from left)	11,117.85
2022-23 Total Levy for All Levied Non-Recruing Exemptions*	-	17,300,939		(rounded)	1,592
NET 2023-24 Base Revenue Built from 2022-23 Data (Line 1)	=				17,699,618
*For the Non-Recruing Exemptions Levy Amount, enter actual amount for which district levied; (7B) Hold Harmless, Non-Recruing Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expendts, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)					
September & Summer FTE Membership Averages					
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.					
Line 2: Base Avg. ((20+4ss)+(21+4ss)+(22+4ss)) / 3 =					
Summer FTE:	2020	2021	2022		
% (40,40,40)	15	25	22		
Sept FTE:	6	10	9		
New ICS - Independent Charter Schools FTE	1,608	1,605	1,571		
Total FTE	0.00	0.60	0.00		
	1,614	1,616	1,580		
Line 6: Curr Avg. ((20+4ss)+(21+4ss)+(22+4ss)) / 3 =					
Summer FTE:	2021	2022	2023		
% (40,40,40)	25	22	22		
Sept FTE:	10	9	9		
New ICS - Independent Charter Schools FTE	1,605	1,571	1,571		
Total FTE	0.60	0.00	0.00		
	1,616	1,580	1,580		
Line 10B: Declining Enrollment Exemption =					
Average FTE Loss (Line 2 - Line 6, if > 0)					
X (Line 5, Maximum 2023-2024 Revenue per Memb) =					
Non-Recruing Exemption Amount:					
Fall 2023 Property Values					
2023 TIF-Out Tax Apportionment Equalized Valuation					
					2,589,845,438
CELL COLOR KEY: Auto-Calc DPI Data District-Entered					
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue					
Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.					
<p>1. 2023-24 Base Revenue (Funds 10, 38, 41)</p> <p>2. Base Sept Membership Avg (2020+4ss, 2021+4ss, 2022+4ss)/3</p> <p>3. 2023-24 Base Revenue Per Member (Ln 1 / Ln2)</p> <p>4. 2023-24 Per Member Change (A+B)</p> <p>2023-24 Low Revenue Ceiling per s.121.905(1):</p> <p>A. Allowed Per-Member Change for 23-24</p> <p>B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0</p> <p>C. Value of the CCDEB (23-24 DPI Computed-CCDEB Distis only)</p> <p>5. 2023-24 Maximum Revenue / Member (Ln 3 + Ln 4)</p> <p>6. Current Membership Avg (2021+4ss, 2022+4ss, 2023+4ss)/3</p> <p>7. 2023-24 Rev Limit, No Exemptions (Ln7A + Ln 7B)</p> <p>A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)</p> <p>B. Hold Harmless Non-Recruing Exemption</p> <p>8. Total 2023-24 Recurring Exemptions (A+B+C+D+E)</p> <p>A. Prior Year Carryover</p> <p>B. Transfer of Service</p> <p>C. Transfer of Territory/Other Reorg (if negative, include sign)</p> <p>D. Federal Impact Aid Loss (2021-22 to 2022-23)</p> <p>E. Recurring Referenda to Exceed (If 2023-24 is first year)</p> <p>9. 2023-24 Limit with Recurring Exemptions (Ln 7 + Ln 8)</p> <p>10. Total 2023-24 Non-Recruing Exemptions (A+B+C+D+E+F+G+H+I)</p> <p>A. Non-Recruing Referenda to Exceed 2023-24 Limit</p> <p>B. Declining Enrollment Exemption for 2023-24 (from left)</p> <p>C. Energy Efficiency Net Exemption for 2023-24 (see pg 4 for details)</p> <p>D. Adjustment for Refunded or Rescinded Taxes, 2023-24</p> <p>E. Prior Year Open Enrollment (uncounted pupils[s])</p> <p>F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)</p> <p>G. Other Adjustments (Fund 39 Bal Transfer)</p> <p>H. WPCP and RPCP Private School Voucher Aid Deduction</p> <p>I. SNSP Private School Voucher Aid Deduction</p> <p>11. 2023-24 Revenue Limit With All Exemptions (Ln 9 + Ln 10)</p> <p>12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)</p> <p>2023-24 JULY 1 ESTIMATE OF GENERAL AID</p> <p>A. State Aid to High Poverty Districts (\$0 per 2023 Act 19)</p> <p>B. State Aid for Exempt Computers (Source 691)</p> <p>C. State Aid for Exempt Personal Property (Source 691)</p> <p>D. State Aid for Exempt Personal Property (Source 691)</p> <p>13. Allowable Limited Revenue: (Line 11 - Line 12)</p> <p>(10, 38, 41 Levies)</p> <p>14. Total Limited Revenue To Be Used (A+B+C)</p> <p>Entries Required Below: Enter amnts needed by purpose and fund:</p> <p>A. Gen Operations: Fnd 10 Src 211</p> <p>B. Non-Referendum Debt (inside limit) Fund 38 Src 211</p> <p>C. Capital Exp. Annual Meeting Approved: Fund 41 Src 211</p> <p>15. Total Revenue from Other Levies (A+B+C+D)</p> <p>A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)</p> <p>B. Community Services (Fund 80 Src 211)</p> <p>C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)</p> <p>D. Other Levy Revenue - Milwaukee & Kenosha Only</p> <p>16. Total Fall, 2023 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)</p> <p>Line 16 is the total levy to be apportioned in the PI-401.</p> <p>Levy Rate = 0.00717201</p>					

Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
JULY 1 ESTIMATE OF 2023-24 GENERAL AID**

USING 2022-23 BUDGET REPORT DATA, 2022-23 AUDITED MEMBERSHIP

2021 TIFOUT SCHOOL AID VALUE (CERT MAY 2022) & 2016 COMPUTER VALUE (CERT MAY 2017)

East Troy Community 1540

PART A: 2022-23 AUDITED MEMBERSHIP

A1 3RD FRI SEPT 2022 MEMBERSHIP* (include Challenge Academy)			
A2 2ND FRI JAN 2023 MEMBERSHIP* (include Challenge Academy)			
A3 TOTAL (A1 + A2)			
A4 AVERAGE (A3/2) (ROUNDED)			
A5 SUMMER 2022 FTE EQUIVALENT* (ROUNDED)			
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER			
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS			
A6E INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS			
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E)/(ROUNDED)			

* Ch. 220 Resident Inter FTE counts only 75%.

PART B: 2022-23 GENERAL FUND DEDUCTIBLE RECEIPTS (BUDGET REPORT)

B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	24,312,424.14
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	13,781,094.70
B3 GENERAL STATE AID	10R 000000 620	-	5,124,202.00
B4 IMPACT AID DIST: NON-DED IMPACT AID	(DPI AMOUNT)	-	0.00
B5 REORG SETTLEMENT	10R 000000 850	-	0.00
B6 LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7 LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	5,407,127.44

PART C: 2022-23 NET COST OF GENERAL FUND (BUDGET REPORT)

C1 TOTAL GF EXPENDITURES	10E 000000 000	+	24,312,424.14
C2 DEBT SRVC TRANSFER	10E 411000 838+839	-	0.00
C3 REORG SETTLEMENT	10E 491000 950	-	0.00
C4 REFUND PRIOR YEAR REV	10E 492000 972	-	2,000.00
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	24,310,424.14
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	5,407,127.44
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	18,903,296.70

PART D: 2022-23 NET COST OF DEBT SERVICE FUNDS (BUDGET REPORT)

D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	1,921,400.00
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3 PROPERTY TAXES	38R + 39R 210	-	1,921,400.00
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5 NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	0.00
D7 TOTAL EXPENDITURES	38E + 39E 000	+	1,762,125.00
D8 AIDABLE FUND 41 EXP	(DPI AMOUNT)	+	0.00
D9 REFINANCING	38E + 39E 282000	-	0.00
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11 NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	=	1,762,125.00

PART E: 2022-23 SHARED COST (BUDGET REPORT)

E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	20,665,421.70
E2 TRNSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		-	0.00
E3 IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE REMOVED		-	0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		=	20,665,421.70

GUARANTEES FOR JULY 1 ESTIMATE	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	2,006,079	6,018,237	3,009,118
TERTIARY (G11)	861,630	2,584,890	1,292,445

2023-2024 JULY 1 ESTIMATE GENERAL AID

PART E: 2022-23 SHARED COST - CONTINUED	E4 =	20,665,421.70
E6 PRIMARY COST CEILING PER MEMBER		1,000
E7 PRIMARY CEILING (A7 * E6)		1,629,000.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)		1,629,000.00
E9 SECONDARY COST CEILING PER MEMBER		11,210
E10 SECONDARY SHARED COST		18,261,090.00
E11 SECONDARY CEILING (A7 * E9)		16,632,090.00
(LESSER OF E5 OR E10) - (E8)		
E12 TERTIARY SHARED COST		2,404,331.70
(GREATER OF (E5 - E8 - E11) OR 0)		
SHARED COST PER MEMBER =		\$12,686

PART F: EQUALIZED PROPERTY VALUE

F1 2022 TIFOUT VALUE (CERT MAY 23) + EXEMPT COMPUTER VALUE (CERT MAY 17)		1,322,861
VALUE PER MEMBER =		

PART G: 2023-24 EQUAL AID BY TIER - JULY 1 ESTIMATE

G1 PRIMARY GUARANTEED VALUE PER MEMBER	1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)	3,143,970,000
G3 PRIMARY REQUIRED RATE (E8 / G2)	0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)	989,029,655
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	512,445.94
G6 SECONDARY GUARANTEED VALUE PER MEMB	2,006,079
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	3,267,902,691
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00508953
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	1,112,962,346
G10 SECONDARY EQUALIZATION AID (G8 * G9)	5,664,455.25
G11 TERTIARY GUARANTEED VALUE PER MEMB	861,630
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	1,403,595,270
G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00171298
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	-751,345,075
G15 TERTIARY EQUALIZATION AID (G13 * G14)	-1,287,039.09

PART H: 2023-24 EQUALIZATION AID - JULY 1 ESTIMATE

H1 2023-24 EQUALIZATION AID - JULY 1 EST (G5+G10+G15) NOT < 0	4,889,862.10
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)	0.00
H2A PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE	0.00
H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Revised to 0 by JFC, 6/2021)	0.00
H4A 2022-23 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION	-102,239.00
H4B 2022-23 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)	0.00
H5 PRIOR YEAR (2022-23) DATA ERROR ADJ/OOR FEE PENALTY	0.00
H6 2023-24 EQUALIZATION AID - JULY 1 EST (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)	4,787,623

***** PART I: 2023-24 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - JULY 1 EST *****

I1 2023-24 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - JULY 1 EST	0.00
I2A PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)	0.00
I2B MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAP. 220 AID (Removed by JFC, 6/2021)	0.00
I2C 2022-23 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID	0.00
I3 2023-24 SPEC ADJ AID and/or CHAP 220 - JULY 1 EST (ROUND) ((I1+I2A+I2B+I2C)	0.00

***15 2023-24 JULY 1 ESTIMATE OF GENERAL AID (H6+I3)**

	4,787,623
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THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE 11 CAN BE FOUND IN THE "BREAKDOWN OF LINE 1" TAB IN THIS EXCEL WORKBOOK.
COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

22-23 BUDGET/LEVY SCENARIO WITH TAX IMPACT --
 Amounts in *italics* are estimates

Actual: 19-20

Revenue Limit	18,121,489	4.18%
Inc \$243,546 Transfer of Service	17,877,943	2.78%
w/out TOS		
Inc \$187,801 Voucher Aid	17,690,142	1.70%
w/out Voucher Aid	4,860,999	3.37%
Eq Aid	1,660,589,254	3.26%
Tax apptort value	9.18	-0.37%
Mill Rate		
Levy Fd 10	13,232,666	4.53%
Levy Fd 38	0	#DIV/0!
subtotal United Rev	13,232,666	4.53%
(Comp Aid)	0	#DIV/0!
chargebacks	11,600	#DIV/0!
Levy Fd 39	1,746,175	-11.68%
Fd 39 Mill Rate	1.05	-14.47%
Levy Fd 80	254,239	39.06%
Total Levy	15,244,680	2.88%

Actual: 20-21

	18,845,104	3.99%
inc \$260,824 Transfer of Service	18,584,280	2.55%
inc \$149,775 Voucher Aid Growth	18,434,505	1.73%
	5,793,909	19.19%
	1,774,338,692	6.85%
	8.72	-5.01%
	13,029,288	-1.54%
	0	#DIV/0!
	13,029,288	-1.54%
	0	#DIV/0!
	0	-100.00%
	2,187,734	25.29%
	1.23	17.26%
	256,328	0.82%
Total Levy	15,473,350	1.50%

Actual: 21-22

	18,817,987	-0.14%
\$173,024 Transfer of Service	18,644,963	-1.06%
inc -\$42,723 Voucher Aid Growth	18,687,686	-0.84%
	5,098,705	-12.00%
	1,881,997,755	6.07%
	8.34	-4.38%
	13,691,459	5.08%
	0	#DIV/0!
	13,691,459	5.08%
	0	#DIV/0!
	0	#DIV/0!
	1,746,150	-20.18%
	0.93	-24.75%
	256,261	-0.03%
Total Levy	15,693,870	1.43%

Actual: 22-23

	18,627,849	-1.01%
\$117,789 Transfer of Service	18,510,060	-1.64%
inc -\$18,630 Voucher Aid Growth	18,528,690	-1.54%
	5,124,202	0.50%
	2,153,755,425	14.44%
	7.29	-12.62%
	13,471,182	-1.61%
	0	#DIV/0!
	13,471,182	-1.61%
	0	#DIV/0!
	0	#DIV/0!
	1,921,400	10.04%
	0.89	-3.85%
	301,288	17.57%
Total Levy	15,693,870	0.00%

Estimated: 23-24

	21,337,963	14.55%
\$199,427 Transfer of Service	21,138,536	13.48%
inc -\$40,399 Voucher Aid Growth	21,178,935	13.70%
	4,797,623	-6.37%
	2,589,845,438	20.25%
	7.17	-1.57%
	16,517,875	22.62%
	0	#DIV/0!
	16,517,875	22.62%
	0	#DIV/0!
	0	#DIV/0!
	1,743,175	-9.28%
	0.67	-24.55%
	313,340	4.00%
Total Levy	18,574,390	18.35%

\$150,000 home

Estimates of TaxPayer Impact - TOTAL LEVY:

\$ 1,250.84 \$ 0.00 0.00% \$ 1,293.65 \$ 42.81 3.42%
 with eq value increasing 14.44% with eq value increasing 20.25%

Some variables that change estimates throughout the year & between the annual meeting and October:

Final allocation and distribution of State Aid (Equalization Aid) - October 15th

Final 3rd Friday count in September

Membership (FTE) Feb affects aid Sept affects Rev Limit

Property Value - October 1st

Shared Costs (both state-wide and locally) - October

Budget changes through October

Transfer of Service - Final end of September

Private School Vouchers - October

BUDGET PUBLICATION, 2023-24
Required Published Budget Summary Format

Notice is hereby given to the qualified electors of the East Troy Community School District that the Budget Hearing and Annual Meeting will be held on Sept. 25, 2023 at 6:00 pm in the High School Lecture Hall. A more detailed budget format may be viewed by appointment for pick up (262-642-6710) at the District Office located at 2040 Beulah Ave. between 7:30 am-4:00 pm beginning Sept 12.

GENERAL FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	6,434,353.82	6,635,659.86	8,726,715.68
Ending Fund Balance	6,635,659.86	8,726,715.68	9,346,716.36
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	14,022,921.24	14,392,575.93	17,430,487.46
Inter-district Payments (Source 300 + 400)	1,136,859.00	1,092,292.85	1,055,817.15
Intermediate Sources (Source 500)	29,200.97	48,078.86	48,078.86
State Sources (Source 600)	6,637,911.19	6,764,217.41	6,299,025.76
Federal Sources (Source 700)	1,069,470.85	1,852,710.99	323,026.00
All Other Sources (Source 800 + 900)	139,229.90	626,035.77	253,780.00
TOTAL REVENUES & OTHER FINANCING SOURCES	23,035,593.15	24,775,911.81	25,410,215.23
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	8,405,471.61	8,380,468.78	9,513,524.70
Support Services (Function 200 000)	9,969,677.61	9,621,536.27	9,856,037.62
Non-Program Transactions (Function 400 000)	4,459,137.89	4,682,850.94	5,420,852.23
TOTAL EXPENDITURES & OTHER FINANCING USES	22,834,287.11	22,684,855.99	24,790,214.55

SPECIAL PROJECTS FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	352,204.95	325,458.57	339,793.76
Ending Fund Balance	325,458.57	339,793.76	339,793.76
REVENUES & OTHER FINANCING SOURCES	3,478,173.28	3,806,426.01	4,453,009.46
EXPENDITURES & OTHER FINANCING USES	3,504,919.66	3,792,090.82	4,453,009.46

DEBT SERVICE FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	1,517,735.80	1,503,710.80	1,662,985.80
Ending Fund Balance	1,503,710.80	1,662,985.80	1,637,985.80
REVENUES & OTHER FINANCING SOURCES	1,746,150.00	1,921,400.00	1,743,175.00
EXPENDITURES & OTHER FINANCING USES	1,760,175.00	1,762,125.00	1,768,175.00

CAPITAL PROJECTS FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	0.00	0.00	102.26
Ending Fund Balance	0.00	102.26	105.26
REVENUES & OTHER FINANCING SOURCES	0.00	102.26	3.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	62,286.80	307,185.14	283,514.76
Ending Fund Balance	307,185.14	283,514.76	170,923.29
REVENUES & OTHER FINANCING SOURCES	908,927.62	642,969.36	640,540.00
EXPENDITURES & OTHER FINANCING USES	664,832.28	666,639.74	753,131.47

COMMUNITY SERVICE FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	211,019.59	218,941.90	219,061.49
Ending Fund Balance	218,941.90	219,061.49	219,061.49
REVENUES & OTHER FINANCING SOURCES	262,609.22	309,238.14	321,599.52
EXPENDITURES & OTHER FINANCING USES	254,686.91	309,118.55	321,599.52

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
GROSS TOTAL EXPENDITURES – ALL FUNDS	29,018,100.96	29,214,830.10	32,086,130.00
Interfund Transfers (Source 100) - ALL FUNDS	1,813,766.55	1,855,549.23	2,435,459.40
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES – ALL FUNDS	27,204,334.41	27,359,280.87	29,650,670.60
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		0.57%	8.38%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
General Fund	13,691,459.00	13,471,182.00	16,517,875.00
Referendum Debt Service Fund	1,746,150.00	1,921,400.00	1,743,175.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	256,261.00	301,288.00	313,340.00
TOTAL SCHOOL LEVY	15,693,870.00	15,693,870.00	18,574,390.00
PERCENTAGE INCREASE – TOTAL SCHOOL LEVY		0.00%	18.35%
TAX RATE PER \$1000	8.33	7.29	7.17

The below listed new or discontinued programs have a financial impact on the proposed budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
Staffing Reductions (1.0 Full-time Sub, 1 MS ELA, 0.52 Spanish), Reduced Increase for Health Insurance	\$156,022
NEW PROGRAMS	FINANCIAL IMPACT
40% EL Coordinator / Teacher - Transfer of Service	\$49,843 (includes benefits)
2.0 Special Ed Teachers - Transfer of Service Funding	\$198,630 (includes benefits)

Recommended Format for Budget Adoption

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

BUDGET ADOPTION 2023-24*			
	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	6,434,353.82	6,635,659.86	8,726,715.68
Ending Fund Balance, Nonspendable (Acct. 935 000)	4,334.93	2,951.33	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	284,676.66	325,012.75	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	6,346,648.27	8,398,751.60	620,000.68
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	6,635,659.86	8,726,715.68	9,346,716.36
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	13,707,515.78	13,746,156.48	16,530,401.48
240 Payments for Services	17,243.41	35,830.19	35,000.00
260 Non-Capital Sales	28,939.20	24,578.23	26,453.23
270 School Activity Income	35,596.69	38,328.09	34,161.20
280 Interest on Investments	23,383.43	334,118.95	600,000.00
290 Other Revenue, Local Sources	210,242.73	213,563.99	204,471.55
Subtotal Local Sources	14,022,921.24	14,392,575.93	17,430,487.46
Other School Districts Within Wisconsin			
310 Transit of Aids	8,239.00	9,939.85	8,927.15
340 Payments for Services	1,128,620.00	1,082,353.00	1,046,890.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	1,136,859.00	1,092,292.85	1,055,817.15
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	29,200.97	48,078.86	48,078.86
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	29,200.97	48,078.86	48,078.86
State Sources			
610 State Aid -- Categorical	167,814.00	144,628.46	145,514.06
620 State Aid -- General	5,098,705.00	5,124,202.00	4,787,623.00
630 DPI Special Project Grants	25,985.11	169,687.69	64,160.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	93,283.62	86,765.56	88,000.00
690 Other Revenue	1,252,123.46	1,238,933.70	1,213,728.70
Subtotal State Sources	6,637,911.19	6,764,217.41	6,299,025.76
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	577,917.15	1,490,220.49	123,000.00
750 IASA Grants	204,800.60	139,616.63	150,026.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	286,753.10	222,873.87	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	1,069,470.85	1,852,710.99	323,026.00

BUDGET ADOPTION 2023-24*			
	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	374,030.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	374,030.00	0.00
Other Revenues			
960 Adjustments	60,901.54	176,837.05	175,980.00
970 Refund of Disbursement	70,537.32	61,655.24	65,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	7,791.04	13,513.48	12,800.00
Subtotal Other Revenues	139,229.90	252,005.77	253,780.00
TOTAL REVENUES & OTHER FINANCING SOURCES	23,035,593.15	24,775,911.81	25,410,215.23
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,680,540.63	2,680,837.41	3,070,514.20
120 000 Regular Curriculum	4,002,341.74	3,777,377.31	4,361,114.96
130 000 Vocational Curriculum	572,133.31	749,252.79	796,533.17
140 000 Physical Curriculum	505,218.51	485,521.26	509,480.24
160 000 Co-Curricular Activities	480,020.33	503,668.92	580,631.15
170 000 Other Special Needs	165,217.09	183,811.09	195,250.98
Subtotal Instruction	8,405,471.61	8,380,468.78	9,513,524.70
Support Sources			
210 000 Pupil Services	785,580.43	839,205.71	1,000,900.58
220 000 Instructional Staff Services	808,453.69	887,103.60	1,092,484.97
230 000 General Administration	437,622.38	429,244.44	489,553.54
240 000 School Building Administration	1,059,133.51	987,393.90	1,176,676.03
250 000 Business Administration	5,705,043.94	5,403,787.30	4,625,611.43
260 000 Central Services	420,921.57	444,174.77	439,221.09
270 000 Insurance & Judgments	202,466.00	214,755.99	245,440.00
280 000 Debt Services	16,604.77	32,877.25	40,000.00
290 000 Other Support Services	533,851.32	382,993.31	746,149.98
Subtotal Support Sources	9,969,677.61	9,621,536.27	9,856,037.62
Non-Program Transactions			
410 000 Inter-fund Transfers	1,813,766.55	1,855,549.23	2,435,565.40
430 000 Instructional Service Payments	2,634,757.34	2,825,443.62	2,983,006.83
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	10,614.00	1,858.09	2,080.00
Subtotal Non-Program Transactions	4,459,137.89	4,682,850.94	5,420,652.23
TOTAL EXPENDITURES & OTHER FINANCING USES	22,834,287.11	22,684,855.99	24,790,214.55

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	352,204.95	325,458.57	339,793.76
900 000 Ending Fund Balance	325,458.57	339,793.76	339,793.76
REVENUES & OTHER FINANCING SOURCES	451,295.00	549,250.97	540,000.00
100 000 Instruction	431,617.32	469,638.68	540,000.00
200 000 Support Services	28,439.87	32,143.50	0.00
400 000 Non-Program Transactions	17,984.19	33,133.60	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	478,041.38	534,915.78	540,000.00

BUDGET ADOPTION 2023-24*			
	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
SPECIAL EDUCATION FUND (FUND 27)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	1,813,766.55	1,855,449.23	2,435,459.40
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	43,569.61	0.00	44,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	43,569.61	0.00	44,000.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	746,600.00	842,714.84	942,280.00
620 State Aid -- General	0.00	6,031.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	4,782.13	3,821.64	3,800.00
Subtotal State Sources	751,382.13	852,567.48	946,080.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	336,356.39	344,326.75	281,970.06
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	81,803.60	204,831.58	205,500.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	418,159.99	549,158.33	487,470.06
Other Financing Sources		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	3,026,878.28	3,257,175.04	3,913,009.46

BUDGET ADOPTION 2023-24*

	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	35,006.26	37,236.71	38,865.15
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	1,812,038.86	2,011,244.48	2,616,010.77
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,847,045.12	2,048,481.19	2,654,875.92
<i>Support Sources</i>			
210 000 Pupil Services	710,114.57	734,523.86	763,315.72
220 000 Instructional Staff Services	235,440.84	247,295.00	264,883.90
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	95,693.72	112,498.43	91,143.70
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	1,041,249.13	1,094,317.29	1,119,343.32
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	5,200.00
430 000 Instructional Service Payments	122,527.17	100,700.06	112,790.22
490 000 Other Non-Program Transactions	16,056.86	13,676.50	20,800.00
Subtotal Non-Program Transactions	138,584.03	114,376.56	138,790.22
TOTAL EXPENDITURES & OTHER FINANCING USES	3,026,878.28	3,257,175.04	3,913,009.46

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	1,517,735.80	1,503,710.80	1,662,985.80
900 000 ENDING FUND BALANCES	1,503,710.80	1,662,985.80	1,637,985.80
TOTAL REVENUES & OTHER FINANCING SOURCES	1,746,150.00	1,921,400.00	1,743,175.00
281 000 Long-Term Capital Debt	1,760,175.00	1,762,125.00	1,768,175.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,760,175.00	1,762,125.00	1,768,175.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	0.00	0.00	102.26
900 000 Ending Fund Balance	0.00	102.26	105.26
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	102.26	3.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	62,289.80	307,185.14	283,514.76
900 000 ENDING FUND BALANCE	307,185.14	283,514.76	170,923.29
TOTAL REVENUES & OTHER FINANCING SOURCES	908,927.62	642,969.36	640,540.00
200 000 Support Services	664,032.28	666,639.74	753,131.47
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	664,032.28	666,639.74	753,131.47

BUDGET ADOPTION 2023-24*			
	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	211,019.59	218,941.90	219,061.49
900 000 ENDING FUND BALANCE	218,941.90	219,061.49	219,061.49
TOTAL REVENUES & OTHER FINANCING SOURCES	262,609.22	309,238.14	321,599.52
200 000 Support Services	95,144.11	95,856.66	95,214.22
300 000 Community Services	159,542.80	213,261.89	226,385.30
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	254,686.91	309,118.55	321,599.52

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93,			
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

ACCOUNT	Src	Func	Prj	2021-22	2022-23	2023-24
				FY Activity	FY Activity	Budget
10 R 800 211 500000 000	CURRENT YEAR PROPERT	DISTRICT WIDE	NO PROJECT CODE	13,691,459.00	13,471,182.00	16,517,875.00
10 R 800 213 500000 000	MOBILE HOME TAX	DISTRICT WIDE	NO PROJECT CODE	16,056.78	12,526.48	12,526.48
10 R 800 219 500000 000	OTHER TAXES	DISTRICT WIDE	NO PROJECT CODE	0.00	262,448.00	0.00
10 R 800 248 500000 000	TRANSPORTATION REVEN	DISTRICT WIDE	NO PROJECT CODE	17,243.41	35,830.19	35,000.00
10 R 400 262 120000 000	RESALE	REGULAR CURRICU	NO PROJECT CODE	802.50	505.50	505.50
10 R 800 262 121500 000	RESALE	ART AWARDS PROG	NO PROJECT CODE	1,200.00	0.00	0.00
10 R 400 262 122000 000	RESALE	ENGLISH	NO PROJECT CODE	322.00	337.00	340.00
10 R 400 262 122000 907	RESALE	ENGLISH	AFES NOVEL	549.83	114.00	110.00
10 R 400 262 125400 000	RESALE	VOCAL MUSIC	NO PROJECT CODE	-520.25	0.00	0.00
10 R 200 262 125500 000	RESALE	INSTRUMENTAL MU	NO PROJECT CODE	751.00	698.00	700.00
10 R 400 262 125500 000	RESALE	INSTRUMENTAL MU	NO PROJECT CODE	399.12	1,086.73	1,086.73
10 R 800 262 129600 000	RESALE	AP TESTING ACCO	NO PROJECT CODE	18,065.20	13,126.00	15,000.00
10 R 200 262 136000 000	RESALE	TECHNOLOGY EDUC	NO PROJECT CODE	16.00	97.00	97.00
10 R 400 262 136000 000	RESALE	TECHNOLOGY EDUC	NO PROJECT CODE	375.00	1,428.00	1,428.00
10 R 400 262 213200 000	RESALE	GUIDANCE	NO PROJECT CODE	306.00	450.00	450.00
10 R 800 262 263000 000	RESALE	INFORMATION	NO PROJECT CODE	9.00	0.00	0.00
10 R 100 262 500000 917	RESALE	DISTRICT WIDE	ELEM YEARBOOK	6,663.80	6,736.00	6,736.00
10 R 800 271 162999 000	ADMISSIONS	HOSTING WIAA T	NO PROJECT CODE	11,171.10	9,161.20	9,161.20
10 R 800 271 500100 000	ADMISSIONS	ADMISSIONS & DU	NO PROJECT CODE	24,412.50	29,166.89	25,000.00
10 R 800 279 500000 000	ATHLETIC ENTRY FEES	DISTRICT WIDE	NO PROJECT CODE	13.09	0.00	0.00
10 R 800 280 500000 000	INTEREST ON INVESTME	DISTRICT WIDE	NO PROJECT CODE	23,383.43	334,118.95	600,000.00
10 R 800 291 500000 000	GIFTS	DISTRICT WIDE	NO PROJECT CODE	5,608.14	9,155.37	9,000.00
10 R 800 291 500000 602	GIFTS	DISTRICT WIDE	MS READING PROJ	1,000.00	0.00	0.00
10 R 800 291 500000 614	GIFTS	DISTRICT WIDE	BOOSTER CLUB	3,741.56	1,240.25	1,240.25
10 R 800 291 500000 910	GIFTS	DISTRICT WIDE	PTO	10,194.94	17,369.35	12,000.00
10 R 200 292 120000 998	FEES	REGULAR CURRICU	FEES CREDITED	686.71	618.89	636.00
10 R 400 292 120000 998	FEES	REGULAR CURRICU	FEES CREDITED	129.50	202.05	202.05
10 R 200 292 121000 998	FEES	ART	FEES CREDITED	2,352.27	2,187.32	2,187.32
10 R 400 292 121000 998	FEES	ART	FEES CREDITED	1,509.65	1,130.00	1,130.00
10 R 400 292 126000 998	FEES	SCIENCE	FEES CREDITED	220.00	365.00	365.00
10 R 200 292 126900 998	FEES	ROBOTICS	FEES CREDITED	100.00	833.00	833.00
10 R 400 292 131000 998	FEES	AGRICULTURE	FEES CREDITED	2,613.50	2,610.00	2,610.00
10 R 400 292 132000 998	FEES	BUSINESS EDUCAT	FEES CREDITED	3,697.75	3,888.95	3,888.95
10 R 400 292 135000 998	FEES	FAMILY & CONSUM	FEES CREDITED	2,083.50	2,045.00	2,045.00
10 R 200 292 136000 998	FEES	TECHNOLOGY EDUC	FEES CREDITED	1,217.50	1,469.99	1,469.99
10 R 400 292 136000 998	FEES	TECHNOLOGY EDUC	FEES CREDITED	5,097.00	6,879.73	6,800.00
10 R 400 292 136200 998	FEES	FAB LAB	FEES CREDITED	1,238.45	45.45	100.00
10 R 400 292 139200 998	FEES	WORK EXPERIENCE	FEES CREDITED	10.00	128.45	130.00
10 R 400 292 143800 998	FEES	TEAM SPORTS	FEES CREDITED	0.00	60.00	60.00
10 R 400 292 240000 998	FEES	SCHOOL BUILDING	FEES CREDITED	1,215.00	1,200.00	1,200.00
10 R 800 292 500000 000	FEES	DISTRICT WIDE	NO PROJECT CODE	81,900.71	76,409.84	76,409.84
10 R 800 292 500000 991	FEES	DISTRICT WIDE	TECH	32,958.60	31,437.56	31,437.56
10 R 800 292 500000 992	FEES	DISTRICT WIDE	COLLECTIONS	1,014.74	0.00	0.00
10 R 800 292 500160 000	FEES	ATHLETIC FEES	NO PROJECT CODE	37,283.32	38,569.20	35,000.00
10 R 800 293 393999 000	RENTALS	IGET COMMUNITY	NO PROJECT CODE	4,476.00	4,596.00	4,600.00
10 R 800 293 500000 000	RENTALS	DISTRICT WIDE	NO PROJECT CODE	1,100.00	2,312.50	2,312.50
10 R 800 295 500000 000	SUMMER SCHOOL REVENU	DISTRICT WIDE	NO PROJECT CODE	5,610.17	5,265.00	5,265.00
10 R 800 297 222000 000	FINES	LIBRARY	NO PROJECT CODE	739.72	401.64	401.64
10 R 800 297 500000 000	FINES	DISTRICT WIDE	NO PROJECT CODE	62.00	206.00	210.00
10 R 800 297 500000 991	FINES	DISTRICT WIDE	TECH	2,382.00	2,937.45	2,937.45
10 R --- 2-- ----- ---	*REVENUE FROM LOCAL			14,022,921.24	14,392,575.93	17,430,487.46
10 R 800 317 500000 420	TRANSIT OF FEDERAL A	DISTRICT WIDE	CARL PERKINS	8,239.00	9,939.85	8,927.15
10 R 400 343 162116 000	CO-CURRIC CHARGES FR	GIRLS SOCCER	NO PROJECT CODE	0.00	540.00	540.00
10 R 400 343 162118 000	CO-CURRIC CHARGES FR	GIRLS TENNIS	NO PROJECT CODE	180.00	240.00	240.00
10 R 400 343 162121 000	CO-CURRIC CHARGES FR	GIRLS VOLLEYBAL	NO PROJECT CODE	875.00	1,225.00	1,225.00
10 R 400 343 162212 000	CO-CURRIC CHARGES FR	BOYS GOLF	NO PROJECT CODE	0.00	1,260.00	1,260.00

ACCOUNT	Src	Func	Pri	2021-22 FY Activity	2022-23 FY Activity	2023-24 Budget
10 R 400 343 162218 000	CO-CURRIC CHARGES FR	BOYS TENNIS	NO PROJECT CODE	60.00	250.00	250.00
10 R 400 343 162222 000	CO-CURRIC CHARGES FR	BOYS WRESTLING	NO PROJECT CODE	3,080.00	3,080.00	3,080.00
10 R 400 343 162308 000	CO-CURRIC CHARGES FR	CROSS COUNTRY	NO PROJECT CODE	1,900.00	2,060.00	2,060.00
10 R 400 343 162319 000	CO-CURRIC CHARGES FR	TRACK	NO PROJECT CODE	540.00	2,280.00	2,280.00
10 R 400 343 162999 000	CO-CURRIC CHARGES FR	HOSTING WIAA T	NO PROJECT CODE	0.00	215.00	215.00
10 R 800 345 500000 000	OPEN ENROLLMENT	DISTRICT WIDE	NO PROJECT CODE	1,121,465.00	1,071,203.00	1,035,740.00
10 R 800 349 500000 000	RECEIPTS FROM WI DIS	DISTRICT WIDE	NO PROJECT CODE	520.00	0.00	0.00
10 R --- 3-- ----- ---	*INTER-DISTRICT TRAN			1,136,859.00	1,092,292.85	1,055,817.15
10 R 800 515 500000 601	TRANSIT OF ST AID NO	DISTRICT WIDE	YOUTH APPRENTIC	28,488.95	35,098.12	35,098.12
10 R 800 517 500000 391	FED GRANT AID TRANSI	DISTRICT WIDE	TITLE III-A ESL	712.02	0.00	0.00
10 R 800 517 500000 993	FED GRANT AID TRANSI	DISTRICT WIDE	NURSE GRANT	0.00	12,980.74	12,980.74
10 R --- 5-- ----- ---	*REV FROM INTERMEDIA			29,200.97	48,078.86	48,078.86
10 R 800 612 500000 000	STATE TRANSPORTATION	DISTRICT WIDE	NO PROJECT CODE	65,096.00	50,187.40	51,000.00
10 R 800 613 500000 000	STATE LIBRARY AID	DISTRICT WIDE	NO PROJECT CODE	76,348.00	93,927.00	94,000.00
10 R 800 619 500000 227	OTHER STATE AID	DISTRICT WIDE	AID FOR MENTAIL	26,370.00	0.00	0.00
10 R 800 619 500000 445	OTHER STATE AID	DISTRICT WIDE	ECCP	0.00	514.06	514.06
10 R 800 621 500000 000	EQUALIZATION AID	DISTRICT WIDE	NO PROJECT CODE	5,098,705.00	5,124,202.00	4,787,623.00
10 R 800 630 500000 297	STATE SPECIAL PROJEC	DISTRICT WIDE	SCHL BASED MENT	12,947.11	65,343.88	0.00
10 R 800 630 500000 522	STATE SPECIAL PROJEC	DISTRICT WIDE	ASSESSMENT GRAN	2,638.00	2,494.00	2,500.00
10 R 800 630 500000 577	STATE SPECIAL PROJEC	DISTRICT WIDE	CTE INCENTIVE G	0.00	91,689.81	51,500.00
10 R 800 630 500000 583	STATE SPECIAL PROJEC	DISTRICT WIDE	EDUCATOR EFFECT	10,400.00	10,160.00	10,160.00
10 R 800 660 500000 000	PAYMENT IN LIEU OF T	DISTRICT WIDE	NO PROJECT CODE	93,283.62	86,765.56	88,000.00
10 R 800 691 500000 000	EXEMPT COMP AND PERS	DISTRICT WIDE	NO PROJECT CODE	27,823.46	32,464.70	32,464.70
10 R 800 695 500000 000	PER PUPIL AID	DISTRICT WIDE	NO PROJECT CODE	1,224,300.00	1,189,426.00	1,181,264.00
10 R 800 699 500000 610	OTHER STATE REVENUE	DISTRICT WIDE	SAFETY GRANT	0.00	17,043.00	0.00
10 R --- 6-- ----- ---	*REVENUE FROM STATE			6,637,911.19	6,764,217.41	6,299,025.76
10 R 800 730 500000 161	FEDERAL SPECIAL PROJ	DISTRICT WIDE	CARES ACT	0.00	2,076.06	0.00
10 R 800 730 500000 163	FEDERAL SPECIAL PROJ	DISTRICT WIDE	ESSER II	283,146.53	0.00	0.00
10 R 800 730 500000 165	FEDERAL SPECIAL PROJ	DISTRICT WIDE	ESSER III	204,913.70	1,386,267.30	0.00
10 R 800 730 500000 173	FEDERAL SPECIAL PROJ	DISTRICT WIDE	ARP HOMELESS GR	6,339.00	0.00	0.00
10 R 800 730 500000 341	FEDERAL SPECIAL PROJ	DISTRICT WIDE	FLOW THRU	57,338.25	43,306.20	50,000.00
10 R 800 730 500000 381	FEDERAL SPECIAL PROJ	DISTRICT WIDE	TITLE IVA STDNT	10,083.61	8,371.13	22,000.00
10 R 800 731 500000 365	TITLE II-A TRAINING	DISTRICT WIDE	TITLE II-A TCHR	16,096.06	50,199.80	51,000.00
10 R 800 751 500000 141	TITLE I-A	DISTRICT WIDE	TITLE I - BASIC	204,800.60	139,616.63	150,026.00
10 R 800 780 500000 000	FED AID THROUGH OTR	DISTRICT WIDE	NO PROJECT CODE	286,753.10	190,936.87	50,000.00
10 R 881 780 500000 920	FED AID THROUGH OTR	DISTRICT WIDE	Get Kids Ahead	0.00	31,937.00	0.00
10 R --- 7-- ----- ---	*REVENUE FROM FEDERA			1,069,470.85	1,852,710.99	323,026.00
10 R 800 862 500000 000	LAND AND REAL PROPER	DISTRICT WIDE	NO PROJECT CODE	0.00	374,030.00	0.00
10 R --- 8-- ----- ---	*NON REVENUE			0.00	374,030.00	0.00
10 R 800 964 500000 000	INSURANCE ADJUSTMENT	DISTRICT WIDE	NO PROJECT CODE	50,866.54	172,857.05	172,000.00
10 R 800 968 500000 000	LOAN PREMIUM	DISTRICT WIDE	NO PROJECT CODE	10,035.00	3,980.00	3,980.00
10 R 800 971 500000 000	REFUND RECEIPT	DISTRICT WIDE	NO PROJECT CODE	70,537.32	61,655.24	65,000.00
10 R 800 990 500000 000	MISCELLANEOUS REVENU	DISTRICT WIDE	NO PROJECT CODE	5,092.66	11,866.05	11,000.00
10 R 800 992 500000 000	REV TRAK FEE	DISTRICT WIDE	NO PROJECT CODE	2,698.38	1,647.43	1,800.00
10 R --- 9-- ----- ---	*OTHER SOURCES OF RE			139,229.90	252,005.77	253,780.00
10 - --- --- ----- ---	*GENERAL FUND			23,035,593.15	24,775,911.81	25,410,215.23
21 R 800 280 500000 903	INTEREST ON INVESTME	DISTRICT WIDE	V SCHROEDER SCH	65.26	2,260.79	0.00
21 R 800 280 500000 904	INTEREST ON INVESTME	DISTRICT WIDE	HOWARD/COX MEMO	112.74	5,354.31	0.00
21 R 200 291 500000 748	GIFTS	DISTRICT WIDE	MS COURAGE DAY	15,115.35	2,850.00	0.00
21 R 200 291 500000 749	GIFTS	DISTRICT WIDE	MIDDLE SCHOOL Y	7,356.00	7,272.00	0.00

ACCOUNT	Src	Func	Prj	2021-22	2022-23	2023-24
				FY Activity	FY Activity	Budget
21 R 200 291 500000 751 GIFTS		DISTRICT WIDE	MS ATHLETICS CL	12.48	0.00	0.00
21 R 200 291 500000 753 GIFTS		DISTRICT WIDE	MS WASHINGTON D	63,200.54	78,366.12	0.00
21 R 200 291 500000 754 GIFTS		DISTRICT WIDE	MS CARDIO ROOM	568.00	323.00	0.00
21 R 200 291 500000 778 GIFTS		DISTRICT WIDE	MS STUDENT COUN	4,823.00	3,262.66	0.00
21 R 200 291 500000 779 GIFTS		DISTRICT WIDE	MS ART HONORS S	1,715.00	31.00	0.00
21 R 200 291 500000 780 GIFTS		DISTRICT WIDE	MS SKI CLUB	12,741.00	13,152.00	0.00
21 R 200 291 500000 782 GIFTS		DISTRICT WIDE	MS PBIS	0.00	16,907.55	0.00
21 R 300 291 500000 781 GIFTS		DISTRICT WIDE	PV SKI CLUB	8,916.80	7,055.00	0.00
21 R 400 291 500000 703 GIFTS		DISTRICT WIDE	POM-POM DANCE	1,188.00	0.00	0.00
21 R 400 291 500000 704 GIFTS		DISTRICT WIDE	FALL MUSICAL	2,656.14	1,358.00	0.00
21 R 400 291 500000 705 GIFTS		DISTRICT WIDE	HOSA CLUB	1,194.03	3,171.55	0.00
21 R 400 291 500000 706 GIFTS		DISTRICT WIDE	BAND TRIPS	6,663.65	32,947.21	0.00
21 R 400 291 500000 707 GIFTS		DISTRICT WIDE	CROSS COUNTRY S	10.00	0.00	0.00
21 R 400 291 500000 708 GIFTS		DISTRICT WIDE	FIRST CLASS	24.34	0.00	0.00
21 R 400 291 500000 710 GIFTS		DISTRICT WIDE	CHORUS TRIPS	30,622.39	1,578.00	0.00
21 R 400 291 500000 711 GIFTS		DISTRICT WIDE	CALCULATORS	1,520.00	1,410.00	0.00
21 R 400 291 500000 712 GIFTS		DISTRICT WIDE	COACHES CL GENE	20,014.56	6,249.72	0.00
21 R 400 291 500000 713 GIFTS		DISTRICT WIDE	CC GIRLS BASKE	0.00	11,482.04	0.00
21 R 400 291 500000 714 GIFTS		DISTRICT WIDE	CC CHEER	17,438.00	33,222.37	0.00
21 R 400 291 500000 715 GIFTS		DISTRICT WIDE	CC GIRLS GOLF	1,108.00	282.75	0.00
21 R 400 291 500000 716 GIFTS		DISTRICT WIDE	CC GIRLS SOCCE	2,899.70	1,213.25	0.00
21 R 400 291 500000 717 GIFTS		DISTRICT WIDE	CC SOFTBALL	6,602.00	2,748.00	0.00
21 R 400 291 500000 718 GIFTS		DISTRICT WIDE	CC VOLLEYBALL	3,167.49	1,260.00	0.00
21 R 400 291 500000 719 GIFTS		DISTRICT WIDE	CC BASEBALL	4,779.00	5,906.22	0.00
21 R 400 291 500000 720 GIFTS		DISTRICT WIDE	CC BOYS BASKETB	425.00	345.00	0.00
21 R 400 291 500000 721 GIFTS		DISTRICT WIDE	CC FOOTBALL	3,070.00	1,718.11	0.00
21 R 400 291 500000 723 GIFTS		DISTRICT WIDE	CC BOYS GOLF	1,158.00	743.11	0.00
21 R 400 291 500000 724 GIFTS		DISTRICT WIDE	CC BOYS SOCCER	490.00	1,106.36	0.00
21 R 400 291 500000 725 GIFTS		DISTRICT WIDE	CC WRESTLING	6,236.00	6,226.51	0.00
21 R 400 291 500000 727 GIFTS		DISTRICT WIDE	CC CROSS COUNTR	640.00	1,991.15	0.00
21 R 400 291 500000 728 GIFTS		DISTRICT WIDE	CC TENNIS	2,379.00	3,048.11	0.00
21 R 400 291 500000 729 GIFTS		DISTRICT WIDE	CC TRACK	614.00	5,676.11	0.00
21 R 400 291 500000 730 GIFTS		DISTRICT WIDE	STUDENT PARKING	10,682.00	9,005.00	0.00
21 R 400 291 500000 731 GIFTS		DISTRICT WIDE	SCHOOL ALUMNI P	168.00	0.00	0.00
21 R 400 291 500000 732 GIFTS		DISTRICT WIDE	HIGH SCHOOL CAR	1,563.00	2,444.00	0.00
21 R 400 291 500000 734 GIFTS		DISTRICT WIDE	ECONOMIC ASSIST	6,700.00	14,842.85	0.00
21 R 400 291 500000 755 GIFTS		DISTRICT WIDE	FAB LAB EQUIPME	3,985.66	5.05	0.00
21 R 400 291 500000 756 GIFTS		DISTRICT WIDE	CTE	32,849.22	111,170.42	0.00
21 R 400 291 500000 757 GIFTS		DISTRICT WIDE	CLASS OF 2024	1,115.00	16,673.00	0.00
21 R 400 291 500000 758 GIFTS		DISTRICT WIDE	CLASS OF 2025	1,010.00	1,005.00	0.00
21 R 400 291 500000 759 GIFTS		DISTRICT WIDE	CLASS OF 2026	7,793.81	780.00	0.00
21 R 400 291 500000 760 GIFTS		DISTRICT WIDE	CLASS OF 2023	15,532.50	7,153.00	0.00
21 R 400 291 500000 761 GIFTS		DISTRICT WIDE	MULTI-CULTURAL	423.00	60.00	0.00
21 R 400 291 500000 762 GIFTS		DISTRICT WIDE	ART HONORS PROG	2,865.00	101.00	0.00
21 R 400 291 500000 764 GIFTS		DISTRICT WIDE	EQUESTRIAN TEAM	3,965.00	1,474.00	0.00
21 R 400 291 500000 765 GIFTS		DISTRICT WIDE	FUTURE BUSINESS	2,609.52	4,316.48	0.00
21 R 400 291 500000 766 GIFTS		DISTRICT WIDE	FFA	42,032.66	39,312.65	0.00
21 R 400 291 500000 767 GIFTS		DISTRICT WIDE	FAMILY, COMMUNI	1,003.28	721.50	0.00
21 R 400 291 500000 768 GIFTS		DISTRICT WIDE	NATIONAL BUSINE	537.00	824.51	0.00
21 R 400 291 500000 769 GIFTS		DISTRICT WIDE	NATIONAL HONORS	1,605.00	905.00	0.00
21 R 400 291 500000 770 GIFTS		DISTRICT WIDE	ACTIVIST CLUB	1,100.00	176.00	0.00
21 R 400 291 500000 772 GIFTS		DISTRICT WIDE	ET ROBOTICS/ENG	0.00	5,632.74	0.00
21 R 400 291 500000 773 GIFTS		DISTRICT WIDE	OUTDOOR EDUCATI	1,325.00	1,375.00	0.00
21 R 400 291 500000 774 GIFTS		DISTRICT WIDE	STUDENT CABINET	8,948.70	1,289.93	0.00
21 R 400 291 500000 775 GIFTS		DISTRICT WIDE	HS STORE FBLA	943.00	812.00	0.00
21 R 400 291 500000 919 GIFTS		DISTRICT WIDE	YEARBOOK	24,593.00	22,011.00	0.00
21 R 800 291 500000 000 GIFTS		DISTRICT WIDE	NO PROJECT CODE	0.00	511.20	39 540,000.00

ACCOUNT				2021-22	2022-23	2023-24
	Src	Func	Prj	FY Activity	FY Activity	Budget
21 R 800 291 500000 603	GIFTS	DISTRICT WIDE	STAFF WELLNESS	7,500.00	7,500.00	0.00
21 R 800 291 500000 604	GIFTS	DISTRICT WIDE	BOOSTER CLUB SC	6,000.00	6,000.00	0.00
21 R 800 291 500000 605	GIFTS	DISTRICT WIDE	SPRING PLAY	0.00	4,690.45	0.00
21 R 800 291 500000 608	GIFTS	DISTRICT WIDE	ROBOTICS	0.00	34.00	0.00
21 R 800 291 500000 701	GIFTS	DISTRICT WIDE	INSTRMNT RENT/C	2,545.00	1,765.25	0.00
21 R 800 291 500000 702	GIFTS	DISTRICT WIDE	BAND/CHOIR UNIF	1,288.40	1,090.00	0.00
21 R 800 291 500000 736	GIFTS	DISTRICT WIDE	ETHS ACHIEVEMEN	2,706.78	19.41	0.00
21 R 800 291 500000 737	GIFTS	DISTRICT WIDE	RICHARD WEITH M	2,500.00	2,200.00	0.00
21 R 800 291 500000 738	GIFTS	DISTRICT WIDE	LAFLIN ST. JAME	2,000.00	2,700.00	0.00
21 R 800 291 500000 739	GIFTS	DISTRICT WIDE	JEFFERY CLYDE K	0.00	1,000.00	0.00
21 R 800 291 500000 740	GIFTS	DISTRICT WIDE	LAKELAND MEDICA	0.00	5,000.00	0.00
21 R 800 291 500000 744	GIFTS	DISTRICT WIDE	TRADE SCHOLARS	18,000.00	18,000.00	0.00
21 R 800 291 500000 745	GIFTS	DISTRICT WIDE	MYSLIWSKI SCHOL	4,500.00	1,500.00	0.00
21 R 800 291 500000 747	GIFTS	DISTRICT WIDE	GENERAL ROLL UP	0.00	2,133.60	0.00
21 R 800 291 500000 901	GIFTS	DISTRICT WIDE	STAFF SCHOLARSH	1,380.00	0.00	0.00
21 R 800 291 500000 907	GIFTS	DISTRICT WIDE	AFES NOVEL	0.00	114.00	0.00
21 R --- 2-- -----	*REVENUE FROM LOCAL			451,295.00	556,866.04	540,000.00
21 - --- --- -----	*GIFT/DONATIONS FUND			451,295.00	556,866.04	540,000.00
27 R 800 110 411000 000	GENERAL FUND TRANSFE	INTERFUND TRANS	NO PROJECT CODE	1,813,766.55	1,855,449.23	2,435,459.40
27 R --- 1-- -----	*INTERFUND TRANSFERS			1,813,766.55	1,855,449.23	2,435,459.40
27 R 800 349 500000 000	RECEIPTS FROM WI DIS	DISTRICT WIDE	NO PROJECT CODE	43,569.61	0.00	44,000.00
27 R --- 3-- -----	*INTER-DISTRICT TRAN			43,569.61	0.00	44,000.00
27 R 800 611 500000 000	STATE HANDICAPPED AI	DISTRICT WIDE	NO PROJECT CODE	746,600.00	842,714.84	942,280.00
27 R 800 625 500000 000	HIGH COST SPED AID	DISTRICT WIDE	NO PROJECT CODE	0.00	6,031.00	0.00
27 R 800 697 500000 000	AID SPEC ED TRANSITI	DISTRICT WIDE	NO PROJECT CODE	4,782.13	3,821.64	3,800.00
27 R --- 6-- -----	*REVENUE FROM STATE			751,382.13	852,567.48	946,080.00
27 R 800 730 500000 165	FEDERAL SPECIAL PROJ	DISTRICT WIDE	ESSER III	0.00	97,081.00	0.00
27 R 800 730 500000 341	FEDERAL SPECIAL PROJ	DISTRICT WIDE	FLOW THRU	262,246.15	244,470.34	280,000.00
27 R 800 730 500000 344	FEDERAL SPECIAL PROJ	DISTRICT WIDE	IDEA FLOW THRU	69,323.00	0.00	0.00
27 R 800 730 500000 346	FEDERAL SPECIAL PROJ	DISTRICT WIDE	SPED EXCESS COS	4,787.24	0.00	0.00
27 R 800 730 500000 347	FEDERAL SPECIAL PROJ	DISTRICT WIDE	PRESCHOOL	0.00	2,775.41	1,970.06
27 R 800 780 500000 000	FED AID THROUGH OTR	DISTRICT WIDE	NO PROJECT CODE	81,803.60	204,831.58	205,500.00
27 R --- 7-- -----	*REVENUE FROM FEDERA			418,159.99	549,158.33	487,470.06
27 - --- --- -----	*SPECIAL EDUCATION			3,026,878.28	3,257,175.04	3,913,009.46
Grand Revenue Totals				26,513,766.43	28,589,952.89	29,863,224.69

Number of Accounts: 182

***** End of report *****

ACCOUNT	Func	2021-22 FY Activity	2022-23 FY Activity	2023-24 Budget
10 E --- 11----	UNDIFFERENTIATED CURRICULUM	2,680,540.63	2,682,149.30	3,070,514.20
10 E --- 12----	REGULAR CURRICULUM	4,002,341.74	3,776,065.42	4,361,114.96
10 E --- 13----	VOCATIONAL CURRICULUM	572,133.31	749,252.79	796,533.17
10 E --- 14----	PHYSICAL CURRICULUM	505,218.51	485,521.26	509,480.24
10 E --- 16----	CO-CURRICULAR ACTIVITIES	480,020.33	503,668.92	580,631.15
10 E --- 17----	OTHER SPEC NEEDS	165,217.09	183,811.09	195,250.98
10 E --- 21----	PUPIL SERVICES	785,580.43	839,205.71	1,000,900.58
10 E --- 22----	INSTRUCTIONAL STAFF SERVICES	808,453.69	887,103.60	1,092,484.97
10 E --- 23----	GENERAL ADMINISTRATION	437,622.38	429,244.44	489,553.54
10 E --- 24----	SCHOOL BUILDING ADMINISTRATION	1,059,133.51	987,393.90	1,176,676.03
10 E --- 25----	BUSINESS/OPERATIONS/TRANSPORT	5,705,043.94	5,403,787.30	4,625,611.43
10 E --- 26----	CENTRAL SERVICES	420,921.57	444,174.77	439,221.09
10 E --- 27----	INSURANCE AND JUDGMENTS	202,466.00	214,755.99	245,440.00
10 E --- 28----	DEBT SERVICES	16,604.77	32,877.25	40,000.00
10 E --- 29----	OTHER SUPPORT SERVICES	533,851.32	382,993.31	746,149.98
10 E --- 41----	INTERFUND & INTERGOVN TRANSFER	1,813,766.55	1,855,549.23	2,435,565.40
10 E --- 43----	INSTRUCTIONAL SERVICE PAYMENTS	2,634,757.34	2,825,443.62	2,983,006.83
10 E --- 49----	NON-PROGRAM TRANSACTION	10,614.00	1,858.09	2,080.00
10 - --- -----	GENERAL FUND	22,834,287.11	22,684,855.99	24,790,214.55
21 E --- 12----	REGULAR CURRICULUM	194,486.67	217,885.25	540,000.00
21 E --- 13----	VOCATIONAL CURRICULUM	120,083.15	148,835.87	0.00
21 E --- 14----	PHYSICAL CURRICULUM	6,017.41	0.00	0.00
21 E --- 16----	CO-CURRICULAR ACTIVITIES	111,030.09	102,917.56	0.00
21 E --- 21----	PUPIL SERVICES	19,090.53	22,752.15	0.00
21 E --- 22----	INSTRUCTIONAL STAFF SERVICES	9,349.34	9,391.35	0.00
21 E --- 45----	POST-SECONDARY SCHOLARSHIP EXP	17,984.19	33,133.60	0.00
21 - --- -----	GIFT/DONATIONS FUND	478,041.38	534,915.78	540,000.00
27 E --- 12----	REGULAR CURRICULUM	35,006.26	37,236.71	38,865.15
27 E --- 15----	SPECIAL CURRICULUM	1,812,038.86	2,011,244.48	2,616,010.77

ACCOUNT	Func	2021-22 FY Activity	2022-23 FY Activity	2023-24 Budget
27 E --- 21----	PUPIL SERVICES	710,114.57	734,523.86	763,315.72
27 E --- 22----	INSTRUCTIONAL STAFF SERVICES	235,440.84	247,295.00	264,883.90
27 E --- 25----	BUSINESS/OPERATIONS/TRANSPORT	95,693.72	112,498.43	91,143.70
27 E --- 41----	INTERFUND & INTERGOVN TRANSFER	0.00	0.00	5,200.00
27 E --- 43----	INSTRUCTIONAL SERVICE PAYMENTS	122,527.17	100,700.06	112,790.22
27 E --- 49----	NON-PROGRAM TRANSACTION	16,056.86	13,676.50	20,800.00
27 - --- -----	SPECIAL EDUCATION	3,026,878.28	3,257,175.04	3,913,009.46
Grand Expense Totals		26,339,206.77	26,476,946.81	29,243,224.01

Number of Accounts: 2186

***** End of report *****

ACCOUNT	Func	2021-22 FY Activity	2022-23 FY Activity	2023-24 Budget
10 E --- 100	CONTRA, CALENDAR, EXT CONTRA DAY	8,623,490.40	8,672,569.78	9,411,392.55
10 E --- 111	TIME SHEET EMPLOYEES-REG HOURL	69,270.30	79,959.81	60,892.51
10 E --- 112	SALARY FULL-EXTRA TIME	152,560.92	228,414.58	228,612.47
10 E --- 113	OVERTIME	16,255.54	27,702.42	34,205.95
10 E --- 115	SICK DAY PAYOUT	0.00	0.00	6,500.00
10 E --- 117	ATTENDANCE BONUS	5,547.50	6,043.00	13,525.44
10 E --- 140	SALARIES-SUBS	262,996.27	219,795.90	295,856.62
10 E --- 1--	CONTRA, CALENDAR, EXT CONTRA DAY	9,130,120.93	9,234,485.49	10,050,985.54
10 E --- 211	RETIREMENT EMPLOYEE SHARE	39.99	0.00	0.00
10 E --- 212	RETIREMENT EMPLOYER SHARE	565,545.79	574,718.88	641,458.95
10 E --- 219	HRA	123,286.92	119,048.08	123,304.67
10 E --- 220	SOCIAL SECURITY	675,924.70	684,406.02	773,773.43
10 E --- 230	LIFE INSURANCE	42,786.35	38,505.22	51,945.21
10 E --- 241	MEDICAL INSURANCE	2,029,709.45	1,995,106.48	2,524,411.30
10 E --- 243	DENTAL INSURANCE	158,198.00	141,487.21	152,812.47
10 E --- 246	VISION INS	46.22	-46.16	1,279.93
10 E --- 249	HRA	54,360.50	54,273.08	64,059.78
10 E --- 250	LONG TERM DISABILITY INSURANCE	31,022.76	31,454.69	41,642.54
10 E --- 290	OTHER EMPLOYEE BENEFITS	8,513.85	22,494.13	40,062.14
10 E --- 296	CASH IN LIEU OF HEALTH BENEFIT	100,105.53	115,418.16	111,941.65
10 E --- 2--	TOTAL FRINGES	3,789,540.06	3,776,865.79	4,526,692.07
10 E --- 310	PERSONAL SERVICES	213,119.97	274,236.95	406,753.25
10 E --- 313	EQUIPMENT REPAIR	80,738.01	54,852.83	71,801.60
10 E --- 321	TECHNOLOGY REPAIRS/MANT.	3,927.50	2,386.06	9,000.00
10 E --- 324	NONTECH REPAIRS AND MAINTENANC	1,721,991.03	707,701.72	549,235.12
10 E --- 325	VEHICLE/EQUIPMENT RENTAL	5,265.08	5,484.00	3,000.00
10 E --- 327	CONSTRUCTION SEVICES	858,607.31	1,490,828.10	485,000.00
10 E --- 331	GAS FOR HEAT	95,216.86	130,644.47	120,000.00
10 E --- 336	ELECTRICITY NON HEAT	346,386.38	312,315.60	317,640.00
10 E --- 337	WATER	14,040.05	12,376.69	23,750.00
10 E --- 338	SEWERAGE	46,041.41	46,789.41	54,000.00
10 E --- 341	PUPIL TRAVEL	15,345.00	61.04	3,640.00
10 E --- 342	EMPLOYEE TRAVEL	20,007.95	13,660.98	45,095.40
10 E --- 348	VEHICLE FUEL	122,838.72	129,110.96	115,500.00
10 E --- 351	ADVERTISING	37,500.74	31,205.76	20,800.00
10 E --- 353	POSTAGE AND CARTAGE	7,223.52	8,708.71	10,379.62
10 E --- 354	PRINTING & BINDING	670.75	805.00	1,500.00
10 E --- 355	TELEPHONE AND TELEGRAPH	46,150.58	38,955.60	42,395.60
10 E --- 356	TELEVISION	3,123.32	3,322.50	3,000.00
10 E --- 360	DATA PROCESSING	47,030.34	62,074.80	60,700.00
10 E --- 362	SOFTWARE AS A SERVICE	1,900.00	1,980.00	6,760.00
10 E --- 370	PAYMENT TO NON-GOVERNMENTS	10,500.00	26,250.00	21,840.00
10 E --- 381	PAYMENT TO MUNICIPALITY	0.00	14,093.01	20,000.00
10 E --- 382	PAYMENT TO WI SCHOOL DISTRICT	2,283,159.99	2,425,460.55	2,557,984.83
10 E --- 386	TRANSFERS TO CESA	49,653.11	69,518.19	73,544.20
10 E --- 387	PAYMENT TO STATE	289,925.84	276,483.90	318,182.00
10 E --- 389	PAYMENT TO WI TECH COLLEGES	21,280.51	43,478.24	30,000.00
10 E --- 3--	TOTAL SERVICES	6,341,643.97	6,182,785.07	5,371,501.62
10 E --- 411	GENERAL SUPPLIES	445,118.53	536,451.61	607,075.85
10 E --- 413	COMPUTER SUPPLIES	0.00	75.00	1,161.20
10 E --- 415	FOOD	9,623.97	14,064.43	21,501.58
10 E --- 416	MEDICAL SUPPLIES	5,951.83	2,337.50	7,950.00
10 E --- 417	PAPER	21,091.89	23,804.30	20,800.00
10 E --- 420	APPAREL	20,067.58	15,221.35	18,324.14

ACCOUNT	Func	2021-22 FY Activity	2022-23 FY Activity	2023-24 Budget
10 E --- 430 -----	INSTRUCTIONAL MEDIA	299.94	0.00	0.00
10 E --- 431 -----	AUDIO VISUAL MEDIA	95.47	407.08	5,513.36
10 E --- 432 -----	LIBRARY BOOKS	19,400.80	12,099.03	14,500.00
10 E --- 433 -----	NEWSPAPERS	99.00	99.00	150.00
10 E --- 434 -----	PERIODICALS	1,714.71	1,749.74	2,008.25
10 E --- 435 -----	SOFTWARE	17,925.63	16,807.06	17,440.00
10 E --- 439 -----	OTHER MEDIA	5,690.69	339.40	8,309.65
10 E --- 440 -----	NON-CAPITAL EQUIPMENT	5,216.38	16,844.55	32,834.94
10 E --- 450 -----	OBJECTS FOR RESALE	30,285.00	22,128.63	8,985.32
10 E --- 460 -----	EQUIPMENT COMPONENTS	9,149.25	3,709.96	21,000.00
10 E --- 470 -----	TEXTBOOKS	382.48	0.00	0.00
10 E --- 471 -----	TEXTBOOKS	102,555.25	8,927.54	120,800.00
10 E --- 472 -----	WORKBOOKS	22,332.86	23,929.06	33,391.70
10 E --- 480 -----	NON-CAP TECHNOLOGY	392,863.40	323,269.72	699,332.69
10 E --- 482 -----	TECHNOLOGY HARDWARE NON-CAP	20,744.48	21,664.02	21,560.00
10 E --- 483 -----	SOFTWARE NON-CAP	6,883.18	3,709.20	6,300.00
10 E --- 4-- -----	TOTAL SUPPLIES	1,137,492.32	1,047,638.18	1,668,938.68
10 E --- 551 -----	EQUIPMENT PURCHASE ADDITION	30,193.25	19,618.61	68,938.32
10 E --- 561 -----	EQUIPMENT PURCHASE REPLACEMENT	29,977.95	4,714.32	46,910.00
10 E --- 562 -----	VEHICLE PURCHASE REPLACEMENT	195,600.00	193,708.39	201,174.89
10 E --- 5-- -----	TOTAL EQUIPMENT	255,771.20	218,041.32	317,023.21
10 E --- 682 -----	INTEREST ON SHORT TERM LOANS	16,604.77	32,877.25	40,000.00
10 E --- 6-- -----	DEBT RETIREMENT	16,604.77	32,877.25	40,000.00
10 E --- 711 -----	DISTRICT LIABILITY INSURANCE	45,911.00	50,576.19	53,040.00
10 E --- 712 -----	PROPERTY AND BOILER INSURANCE	75,770.00	86,136.00	90,480.00
10 E --- 713 -----	WORKERS COMPENSATION	93,331.00	90,653.00	109,200.00
10 E --- 714 -----	E & O / CRIME BONDS	17,056.00	20,200.00	21,840.00
10 E --- 730 -----	UNEMPLOYMENT COMPENSATION	0.00	0.00	5,200.00
10 E --- 7-- -----	TOTAL INSURANCE	232,068.00	247,565.19	279,760.00
10 E --- 827 -----	FUND 27 TRANSFER	1,813,766.55	1,855,449.23	2,435,459.40
10 E --- 846 -----	FUND 46 TRANSFER	0.00	100.00	106.00
10 E --- 8-- -----	OPERATING TRANSFERS - OUT	1,813,766.55	1,855,549.23	2,435,565.40
10 E --- 940 -----	DUES AND FEES	106,665.31	87,190.38	97,668.03
10 E --- 972 -----	REFUND OF PRIOR YEAR TAXES	10,614.00	1,858.09	2,080.00
10 E --- 9-- -----	MISCELLANEOUS OBJECTS	117,279.31	89,048.47	99,748.03
1- - - - -	GENERAL FUND	22,834,287.11	22,684,855.99	24,790,214.55
21 E --- 100 -----	CONTRA, CALENDAR, EXT CONTRA DAY	0.00	857.33	0.00
21 E --- 112 -----	SALARY FULL-EXTRA TIME	1,325.00	1,000.00	0.00
21 E --- 1-- -----	CONTRA, CALENDAR, EXT CONTRA DAY	1,325.00	1,857.33	0.00
21 E --- 212 -----	RETIREMENT EMPLOYER SHARE	82.25	176.52	0.00
21 E --- 220 -----	SOCIAL SECURITY	97.16	205.72	0.00
21 E --- 2-- -----	TOTAL FRINGES	179.41	382.24	0.00
21 E --- 310 -----	PERSONAL SERVICES	21,600.57	33,836.53	0.00
21 E --- 370 -----	PAYMENT TO NON-GOVERNMENTS	17,984.19	33,133.60	0.00
21 E --- 3-- -----	TOTAL SERVICES	39,584.76	66,970.13	0.00
21 E --- 411 -----	GENERAL SUPPLIES	310,284.54	341,835.90	540,000.00
21 E --- 4-- -----	TOTAL SUPPLIES	310,284.54	341,835.90	540,000.00

ACCOUNT		2021-22	2022-23	2023-24
	Func	FY Activity	FY Activity	Budget
21 E --- 940	DUES AND FEES	126,667.67	123,870.18	0.00
21 E --- 9--	MISCELLANEOUS OBJECTS	126,667.67	123,870.18	0.00
27 E --- 100	CONTRA, CALENDAR, EXT CONTRA DAY	1,942,486.50	2,162,750.21	2,599,662.42
27 E --- 111	TIME SHEET EMPLOYEES-REG HOURL	72,693.51	39,471.39	19,267.82
27 E --- 112	SALARY FULL-EXTRA TIME	7,330.51	14,111.76	5,080.12
27 E --- 113	OVERTIME	0.00	131.78	140.00
27 E --- 117	ATTENDANCE BONUS	1,150.00	2,021.50	4,230.00
27 E --- 140	SALARIES-SUBS	40,821.26	22,362.06	22,025.24
27 E --- 1--	CONTRA, CALENDAR, EXT CONTRA DAY	2,064,481.78	2,240,848.70	2,650,405.60
27 E --- 212	RETIREMENT EMPLOYER SHARE	132,307.26	145,591.20	178,257.98
27 E --- 219	HRA	22,431.74	24,793.18	30,775.75
27 E --- 220	SOCIAL SECURITY	154,424.94	167,567.67	204,487.46
27 E --- 230	LIFE INSURANCE	6,693.30	7,052.15	9,832.24
27 E --- 241	MEDICAL INSURANCE	288,115.18	340,633.99	444,536.77
27 E --- 243	DENTAL INSURANCE	29,627.90	31,828.45	37,127.26
27 E --- 249	HRA	17,852.66	18,496.82	20,606.00
27 E --- 250	LONG TERM DISABILITY INSURANCE	6,786.33	6,829.69	9,476.46
27 E --- 290	OTHER EMPLOYEE BENEFITS	3,923.89	3,316.24	3,600.00
27 E --- 296	CASH IN LIEU OF HEALTH BENEFIT	27,643.82	31,289.99	24,290.00
27 E --- 2--	TOTAL FRINGES	689,807.02	777,399.38	962,989.92
27 E --- 310	PERSONAL SERVICES	26,697.86	8,292.57	6,032.00
27 E --- 341	PUPIL TRAVEL	55,896.21	56,770.18	57,000.00
27 E --- 342	EMPLOYEE TRAVEL	2,125.28	4,659.43	11,960.00
27 E --- 348	VEHICLE FUEL	2,687.47	2,281.30	3,120.00
27 E --- 353	POSTAGE AND CARTAGE	705.58	732.74	1,040.00
27 E --- 354	PRINTING & BINDING	359.24	174.36	520.00
27 E --- 355	TELEPHONE AND TELEGRAPH	511.65	424.16	1,040.00
27 E --- 370	PAYMENT TO NON-GOVERNMENTS	9,000.00	0.00	0.00
27 E --- 371	Paymt to Private Vendors	916.25	1,069.20	1,040.00
27 E --- 373	Paymt to Private Schools	83,260.00	70,890.00	91,000.00
27 E --- 382	PAYMENT TO WI SCHOOL DISTRICT	9,630.92	0.00	0.00
27 E --- 383	TRANS to CCDEB	8,067.96	10,678.11	10,400.00
27 E --- 386	TRANSFERS TO CESA	25,370.64	34,188.67	33,230.22
27 E --- 3--	TOTAL SERVICES	225,229.06	190,160.72	216,382.22
27 E --- 411	GENERAL SUPPLIES	26,569.22	22,843.01	43,919.72
27 E --- 415	FOOD	497.70	1,542.32	1,040.00
27 E --- 483	SOFTWARE NON-CAP	19.94	4,652.87	5,200.00
27 E --- 4--	TOTAL SUPPLIES	27,086.86	29,038.20	50,159.72
27 E --- 715	MULTIPLE COVERAGE	1,557.00	1,726.81	1,872.00
27 E --- 7--	TOTAL INSURANCE	1,557.00	1,726.81	1,872.00
27 E --- 810	GENERAL TRANSFERS	0.00	0.00	5,200.00
27 E --- 8--	OPERATING TRANSFERS - OUT	0.00	0.00	5,200.00
27 E --- 936	STATE SPEC ED AID TRANSIT	16,056.86	13,676.50	20,800.00
27 E --- 941	DUES AND FEES DISTRICT	629.00	0.00	1,040.00
27 E --- 942	DUES AND FEES EMPLOYEE	1,300.00	3,454.00	2,080.00
27 E --- 949	OTHER DUES/FEES	730.70	870.73	2,080.00
27 E --- 9--	MISCELLANEOUS OBJECTS	18,716.56	18,001.23	26,000.00
2- - --- ---		3,504,919.66	3,792,090.82	4,453,009.46

ACCOUNT		2021-22	2022-23	2023-24
	<u>Func</u>	<u>FY Activity</u>	<u>FY Activity</u>	<u>Budget</u>
Grand Expense Totals		26,339,206.77	26,476,946.81	29,243,224.01

Number of Accounts: 2186

***** End of report *****

East Troy Community School District

Existing General Obligation Debt Service Payments

Fund 39		Fund 39	
Issue:	1	Issue:	2
Amount:	\$18,600,000	Amount:	\$4,370,000
Type:	G.O. Refunding Bonds (CR)	Type:	G.O. Refunding Bonds (CR)
Dated:	September 2, 2015	Dated:	March 1, 2016
Callable:	'26-'35 Callable 3/1/2025 or any date thereafter @ Par	Callable:	'36 Callable 3/1/2025 or any date thereafter @ Par

Fund 39		Fund 39	
Issue:	1	Issue:	2
Amount:	\$18,600,000	Amount:	\$4,370,000
Type:	G.O. Refunding Bonds (CR)	Type:	G.O. Refunding Bonds (CR)
Dated:	September 2, 2015	Dated:	March 1, 2016
Callable:	'26-'35 Callable 3/1/2025 or any date thereafter @ Par	Callable:	'36 Callable 3/1/2025 or any date thereafter @ Par

PAYMENT PERIOD	Fund 39		Fund 39		TOTAL
	PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL	
Jan-June 2023	\$965,000	3.000%	\$371,175	\$1,336,175	\$27,388
July-Dec 2023			\$356,700	\$356,700	\$27,388
Jan-June 2024	\$1,000,000	5.000%	\$356,700	\$1,356,700	\$27,388
July-Dec 2024			\$331,700	\$331,700	\$27,388
Jan-June 2025	\$1,050,000	5.000%	\$331,700	\$1,381,700	\$27,388
July-Dec 2025			\$305,450	\$305,450	\$27,388
Jan-June 2026	\$1,105,000	5.000%	\$305,450	\$1,410,450	\$27,388
July-Dec 2026			\$277,825	\$277,825	\$27,388
Jan-June 2027	\$1,160,000	5.000%	\$277,825	\$1,437,825	\$27,388
July-Dec 2027			\$248,825	\$248,825	\$27,388
Jan-June 2028	\$1,220,000	5.000%	\$248,825	\$1,468,825	\$27,388
July-Dec 2028			\$218,325	\$218,325	\$27,388
Jan-June 2029	\$1,280,000	5.000%	\$218,325	\$1,498,325	\$27,388
July-Dec 2029			\$186,325	\$186,325	\$27,388
Jan-June 2030	\$1,345,000	5.000%	\$186,325	\$1,531,325	\$27,388
July-Dec 2030			\$152,700	\$152,700	\$27,388
Jan-June 2031	\$1,405,000	4.000%	\$152,700	\$1,557,700	\$27,388
July-Dec 2031			\$124,600	\$124,600	\$27,388
Jan-June 2032	\$1,465,000	4.000%	\$124,600	\$1,589,600	\$27,388
July-Dec 2032			\$95,300	\$95,300	\$27,388
Jan-June 2033	\$1,525,000	4.000%	\$95,300	\$1,620,300	\$27,388
July-Dec 2033			\$64,800	\$64,800	\$27,388
Jan-June 2034	\$1,585,000	4.000%	\$64,800	\$1,649,800	\$27,388
July-Dec 2034			\$33,100	\$33,100	\$27,388
Jan-June 2035	\$1,655,000	4.000%	\$33,100	\$1,688,100	\$27,388
July-Dec 2035					\$27,388
Jan-June 2036					\$27,388
July-Dec 2036					\$27,388
TOTAL	\$16,760,000		\$5,162,475	\$21,922,475	\$739,463
Callable Maturities	\$1,565,000		\$1,565,000		\$27,388

Credit: Aa2
 Paying Agent: District
 Notes: Refunded 2015 BAN
 Bid Premium: \$47,785.01

Credit: Aa2
 Paying Agent: District
 Notes: Refunded 2016 BAN
 Bid Premium: \$15.33

East Troy Community School District

Existing General Obligation Debt Service Payments

FUND 39 TOTAL DEBT SERVICE

PAYMENT PERIOD	PRINCIPAL	INTEREST	TOTAL	FISCAL YEAR		CALENDAR YEAR		PAYMENT PERIOD
				TOTAL	Jan-June Only	TOTAL	TOTAL	
Jan-June 2023	\$965,000	\$398,563	\$1,363,563		Jan-June Only			Jan-June 2023
July-Dec 2023		\$384,088	\$384,088		\$1,363,563			July-Dec 2023
Jan-June 2024	\$1,000,000	\$384,088	\$1,384,088		\$1,768,175		\$1,747,650	Jan-June 2024
July-Dec 2024		\$359,088	\$359,088				\$1,743,175	July-Dec 2024
Jan-June 2025	\$1,050,000	\$359,088	\$1,409,088		\$1,768,175			Jan-June 2025
July-Dec 2025		\$332,838	\$332,838				\$1,741,925	July-Dec 2025
Jan-June 2026	\$1,105,000	\$332,838	\$1,437,838		\$1,770,675			Jan-June 2026
July-Dec 2026		\$305,213	\$305,213				\$1,743,050	July-Dec 2026
Jan-June 2027	\$1,160,000	\$305,213	\$1,465,213		\$1,770,425			Jan-June 2027
July-Dec 2027		\$276,213	\$276,213				\$1,741,425	July-Dec 2027
Jan-June 2028	\$1,220,000	\$276,213	\$1,496,213		\$1,772,425			Jan-June 2028
July-Dec 2028		\$245,713	\$245,713				\$1,741,925	July-Dec 2028
Jan-June 2029	\$1,280,000	\$245,713	\$1,525,713		\$1,771,425			Jan-June 2029
July-Dec 2029		\$213,713	\$213,713				\$1,739,425	July-Dec 2029
Jan-June 2030	\$1,345,000	\$213,713	\$1,558,713		\$1,772,425			Jan-June 2030
July-Dec 2030		\$180,088	\$180,088				\$1,738,800	July-Dec 2030
Jan-June 2031	\$1,405,000	\$180,088	\$1,585,088		\$1,765,175			Jan-June 2031
July-Dec 2031		\$151,988	\$151,988				\$1,737,075	July-Dec 2031
Jan-June 2032	\$1,465,000	\$151,988	\$1,616,988		\$1,768,975			Jan-June 2032
July-Dec 2032		\$122,688	\$122,688				\$1,739,675	July-Dec 2032
Jan-June 2033	\$1,525,000	\$122,688	\$1,647,688		\$1,770,375			Jan-June 2033
July-Dec 2033		\$92,188	\$92,188				\$1,739,875	July-Dec 2033
Jan-June 2034	\$1,585,000	\$92,188	\$1,677,188		\$1,769,375			Jan-June 2034
July-Dec 2034		\$60,488	\$60,488				\$1,737,675	July-Dec 2034
Jan-June 2035	\$1,655,000	\$60,488	\$1,715,488		\$1,775,975			Jan-June 2035
July-Dec 2035		\$27,388	\$27,388				\$1,742,875	July-Dec 2035
Jan-June 2036	\$1,565,000	\$27,388	\$1,592,388		\$1,619,775			Jan-June 2036
July-Dec 2036							\$1,592,388	July-Dec 2036
TOTAL								
		\$5,901,938	\$24,226,938	\$24,226,938			\$24,226,938	

Callable Maturities

EAST TROY

2021-22 Total Tax Levy	15,693,870
2021 Tidout Equalized Value	1,881,997,755

2022-23 Total Tax Levy	15,693,870
2022 Tidout Equalized Value	2,153,755,425

Municipality	2021 Tidout Equalized Value	2021 Percent of Total	2021 Tax Levy	20 Mill Rate/\$1000
T. EAST TROY	928,421,302	49.33%	7,742,051.33	8.34
T. LA FAYETTE	87,125,161	4.63%	726,531.66	8.34
T. LA GRANGE	31,938,955	1.70%	266,337.09	8.34
T. SPRING PRAIRIE	84,107,628	4.47%	701,368.63	8.34
T. TROY	320,765,129	17.04%	2,675,006.56	8.34
V. EAST TROY	392,314,700	20.85%	3,271,489.50	8.34
V. MIKOWAGO	24,282,115	1.29%	202,487.15	8.34
T. EAGLE	13,022,765	0.69%	108,596.08	8.34
TOTAL	1,881,997,755	100.00%	15,693,870.00	8.34

Municipality	2022 Tidout Equalized Value	2022 Percent of Total	2022 Tax Levy	21 Mill Rate/\$1000
T. EAST TROY	1,029,388,086	47.80%	7,500,890.13	7.29
T. LA FAYETTE	101,051,084	4.69%	736,333.64	7.29
T. LA GRANGE	35,690,168	1.66%	260,065.21	7.29
T. SPRING PRAIRIE	89,907,271	4.17%	655,131.50	7.29
T. TROY	371,095,698	17.23%	2,704,080.31	7.29
V. EAST TROY	481,309,100	22.35%	3,507,177.44	7.29
V. MIKOWAGO	29,564,091	1.37%	215,426.04	7.29
T. EAGLE	15,749,927	0.73%	114,765.73	7.29
TOTAL	2,153,755,425	100.00%	15,693,870.00	7.29

EQUALIZED VALUE		LEVY	
Incl/Dec	% Inc/Dec	Incl/Dec	% Inc/Dec
100,966,784	10.88%	-241,161.20	-3.11%
13,925,923	15.98%	9,801.98	1.35%
3,751,213	11.74%	-6,271.88	-2.35%
5,799,643	6.90%	-46,237.13	-6.59%
50,310,569	15.68%	29,071.75	1.09%
88,994,400	22.68%	235,687.94	7.20%
5,281,976	21.75%	12,938.89	6.39%
2,727,162	20.94%	6,169.65	5.68%
271,757,670	14.44%	0.00	0.00%

Percentage Changes from 21-22 to 22-23:	2021-22	2022-23	% Change
FTE Count INC SUMMER SCH =	1616	1614	-0.12%
Revenue Limit =	18,807,373	18,817,987	0.06%
Equalization Aid =	5,098,705	5,098,705	0.00%
Equalized Value =	1,881,997,755	2,153,755,425	14.44%
Fd 39 Referendum Levy =	1,746,150	1,746,150	0.00%
Mill Rate =	8.34	7.29	-12.62%
Total Levy =	15,693,870	15,693,870	0.00%

Assuming the number of properties has not increased;
 I.E. No new buildings or raised buildings:
 Town of East Troy: Eq. Value Increase of 10.88%, levy increase of -3.11%=
 \$100,000 home last year paid a mill rate of \$8.34 or \$834 in school taxes in 2021-22.
 IF equalized value increases 10.88% proportionally, the house may be valued at \$110,880. This year they would pay a mill rate of \$7.29. Therefore: \$7.29 * 110.88 = \$808 in school taxes in 2022-23. \$26 decrease
 Village of East Troy: Eq. Value increase of 22.68%, levy increase of 7.20%=
 \$100,000 home last year paid a mill rate of \$8.34 or \$834 in school taxes in 2021-22.
 IF equalized value increases 22.68% proportionally, the house may be valued at \$122,680. This year they would pay a mill rate of \$8.34. Therefore: \$8.34 * 122.68 = \$1,023.15 in school taxes in 2022-23. \$189 inc

* Compares unaudited actual to budget
 Eq. Aid as % of Rev Limit = 27.11%
 27.09%

AVERAGE:
 \$100,000 home last year paid a mill rate of \$8.34 or \$834 in school taxes in 2021-22.
 This year: \$7.29 * 114.44 = \$834.27 in school taxes in 2022-23
 \$150,000 home \$0 inc
 \$150,000 home \$0 inc

Attract and Retain Employees vs Balancing the Budget
 "Budget pressures are relentless and insatiable." Accounting Conference, March 2015
 "Unlimited desires and needs that collide with limited resources." Joe Schroeder
 "How to deal with scarcity: Reduce our wants, reorganize our resources, or economic growth."
 "Budgets are about priorities," John Forester

Dr. Mark Healey, Harper College

Assumptions:
 12% Health Ins; 0% dental; 4% Salaries; 6% Other
 Roll forward method enrollment
 OE Out & In trend over 5 years (In +8. Out +13)
 Rev Limit: \$100 inc : (-3.83)% dec
 Losing \$514,530 dec enr exemption - new \$337,678 est
 Per Pupil: no change; -11.7% overall Fd 10 rev decrease

23-24:

Original Target Amount to reduce:
 Referendum Dollars

-2,271,060
 3,000,000

(The above figure includes the removal of one-time revenues and costs from 22-23)

Assumption changes:

Salaries at x instead of 4%:
 Health Insurance renewal if higher than 12% (current proj 20%):

Impact Needs:

0

Total Needing to be Reduced / Surplus:

728,940 (projected Surplus for 2023-2024)

Recommendation:

REDUCTIONS OR CHANGES

- A. Grandfathered Retirees off health plan for 21-22:
- B. Anticipated retirements:

-40,464
 -51,510

C. Pending State Budget Scenarios:

-143,221 (\$300 per pupil instead of \$100 per pupi)

D. Position Reductions

FTE	Staff Affected	
1	54,308	Full time subs
1	54,477	MS ELA
0.52	47,237	Spanish
1	123,630	Spec Ed / Bring back via TOS
1	75000	Spec Ed / Bring back via TOS
4.52	354,652	Total # of FTE staff cut and people affected

-156,022
 -391,217

* When we balance budgets through position reductions, we realize all staffing reductions negatively impact students, parents, and community in different ways. This is evidenced by challenges in meeting District goals, improving test scores, meeting IEP regulations, maintaining services, and decreased enrollment.

- E. Health Insurance at 3.9% renewal instead of 12% assumption: (deductible to \$6,000 family and inc to copays)

-193,429