

EAST TROY

COMMUNITY SCHOOL DISTRICT

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

2016-2017

ANNUAL MEETING OF THE EAST TROY COMMUNITY SCHOOL DISTRICT

Monday, September 26, 2016

6:00 P.M. - East Troy High School Library



District Office: 2043 Division Street, East Troy, WI 53120 • Phone: 262-642-6710 • Fax: 262-642-6712 • www.easttroy.k12.wi.us

EAST TROY COMMUNITY SCHOOL DISTRICT ANNUAL MEETING, SEPTEMBER 26, 2016



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EAST TROY

COMMUNITY SCHOOL DISTRICT

District At A Glance

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

Belief All students will learn.

Vision To provide and promote a learning community each and every day.

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
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First official High School Class Graduated	1888
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Size of the District	100 sq mi
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Building	Programing	Year Built	Additions/Renovations	Sq. Ft.
Chester Byrnes Elementary	District Office & Alternative Education Program	1939	1951, 1954, 1987, 1990	31,280
Leona Doubek Elementary	Grades 4K, 5K, and 1	1951	1954, 1969	34,932
Prairie View Elementary	Grades 2, 3, 4, and 5	1999		72,000
East Troy Middle School	Grades 6, 7, and 8	1970	1993, 2016	77,550
East Troy High School	Grades 9, 10, 11, and 12	1958	1964, 1970, 1977, 1985, 1999, 2016	146,323

Staff Employed	237
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Teaching Staff with Masters Degrees	67 62.04
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Teaching Staff with National Board Certification	8 7.4%
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Projected Class Sizes at the Start of the School Year							
Total Projected Preliminary 16-17 Enrollment: 1615							
Leona Doubek		Prairie View		Middle School		High School (totals)	
4K	18	2nd	27	6th	24	9th	123
5K	24	3rd	22	7th	28	10th	143
1st	26	4th	23	8th	26	11th	144
		5th	27			12th	141

2016-17 School Board Members				
President	Vice President	Clerk	Treasurer	Member
Ted Zess	Dawn Buchholtz	Steve Lambrechts	Martha Bresler	Sue Frohling

Dear Citizens of the East Troy Community School District,

Metaphors are great for communicating an idea and the symbol of the East Troy Community School District (ETCSD), the tree, serves as a great metaphor for our District and this report. The tree is a very fitting symbol for the ETCSD for many reasons. For one, the stronger the roots of the tree, the better grounded it is. The ETCSD has a long history of providing challenging and enriching educational experience to our students.

Not only must the roots be strong, but they need to be deep. The deeper the root, the better the tree is nourished and the fuller it grows. This District has extremely deep roots that extend throughout the community, and in turn this community fosters the schools growth and advancement.

The healthiest trees continually adapt to their surroundings and likewise the ETCS adjusts and has never been healthier and we are in an excellent position to take advantage of opportunities that will help advance us towards our mission of creating an environment of educational excellence. In reading this report you will see that we are positioning ourselves to flourish like the healthiest of trees.

A tree requires more than good intentions to grow and prosper. It needs sunlight, water, and nutrients. Skillful administrators, talented and committed faculty, dedicated staff, enthusiastic parents and alumni, passionate students, and strong community support all help to nurture this District and keep it strong. Because of this unyielding commitment by all these people, the East Troy Community School District stands strong and is poised for an amazing sustainable future. Thank you to everyone for all that you do for this District and its continued success.

Ted Zess,
School Board President

Dear Citizens:

In the East Troy Community School District, we are not just concerned about engaging students in school, but also engaging each and every child in **learning**. This focus affects everything we do, spanning the areas of leadership, teaching practices, resources, facilities, assessments, reporting of grading, activities, homework and our past and current belief systems. These are the areas within our system we must continue to reshape and transform to enhance the natural curiosity and imagination of all students as they explore their various interests, needs and readiness. Learning is and should be the only constant.

Each year as I write this message, I am amazed at how the East Troy Community School District is addressing challenges, providing opportunities and demonstrating a relentless pursuit of academic excellence. As we continue to move forward for the betterment of our students, district and community, we must recognize the competitive educational environment providing more opportunities and choices to families inside and outside of East Troy. As we do so, we must ask, as all educational institutions do, **“Why should students go here?”** As the choices of education continue to expand through open enrollment, course options, youth options, virtual learning and more, each school district and community **must** address this question.

We need to recognize that we absolutely live in a global environment, and that it is imperative that each and every child receives a quality education. Toward that end, we focus on the five Cs of creativity, critical thinking, collaboration, communication and content. We must develop high-level learning environments that encourage out-of-the-box thinking to solve problems and work toward meeting the definition of entrepreneurship per the World Economic Forum: *a process that results in creativity, innovation and growth*. In other words, it's about an individual's ability to turn ideas into action.

In our district, we understand the importance of personalized learning (see policy 112) and the impact of *programs, high-quality practices, technology and modern/attractable facilities* that support the five Cs, ultimately ensuring our district goals. This is why we are so excited about the following developments:

- High school additions and renovations
- New PK-2 elementary school
- Middle school renovations
- New programming
- Current 1:1 and 2:1 technology throughout the district

The above items all support providing higher-quality learning environments and better efficiency throughout our school district. You may learn more about these efforts by visiting these links, which can be found on our District website: [SmartLabs](#), [Fab Lab](#), [Robotics](#), [Technology](#), [Building Project Updates](#).

Did you know that East Troy will be the first district in the state to have SmartLabs? Beginning in the 2016-2017 school year, we will have certified SmartLabs in Prairie View Elementary School and the East Troy Middle School. And, when the new PK-2 elementary school opens in the 2017-2018 school year, it too will contain a certified SmartLab.

A SmartLab is an engaging program that allows students to explore STEAM through project-based learning and applied technology. Students will demonstrate each of the 5 Cs daily, while exploring alternative energy, computer graphics, mechanics and structures, scientific data and analysis, circuitry, digital communication, robotic and control technology and software engineering.

Furthermore, East Troy High School will be one of only a few schools in the state to have a certified fab lab (fabrication laboratory). As of 2015, the state of Wisconsin had seven fab labs, which support STEAM and foster creativity and innovation by empowering students and adults to understand the design process, including the conceptualization, design, development, fabrication and testing of almost any innovative solution to common problems. Fab labs are interdisciplinary and should be viewed as a resource for all areas of the district.

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A fab lab houses 3D printers/makers, vinyl cutters, laser cutters and engravers, milling machine computer guided routers and more. Again, this provides an opportunity to support our 5 Cs and demonstrate to our students the importance of learning, undo learning and relearning. As a result, East Troy was one of just 25 schools to receive a \$25,000 fab lab grant.

Additionally, we continue to require robotics for all sixth-grade students, offer as an elective to seventh- and eighth-grade students, and are beginning a high school robotics course next school year that will be transcribed. Did you know that our class of 2020 may be the first to graduate high school with seven years of experience in robotics. In addition, our middle school received a \$30,000 grant from Argosy Foundation, which has allowed students more access to robots, introduced Javascript to our eighth graders and allowed us to purchase two additional 3D printers.

We also remain steadfast to exposing our students to world language and world cultures at all levels toward enhancing their global literacy. At the beginning of the 2015-2016 school year, ETHS became one of 70 schools in Wisconsin to offer the Global Education Achievement Certificate (GEAC). Currently, there are 35 ETHS students working toward achieving this certificate by completing varying tasks in four domains: globally focused coursework, community service, extracurricular activities and literacy.

Beginning in the fall of 2016, ETCSO will be partnering with Futura Language Professionals to provide an extensive four-day-per-week, after-school Spanish immersion program for any student in grades K-5 in the East Troy community (including public, private and homeschool students) for a total fee of \$225. One day will be coordinated by Futura, while the other three days will be facilitated by the middle and high school world language teachers.

As you can see, these are exciting times for the East Troy Community School District! We recognize the challenges in front of us, but remain focused on continuous improvement for the betterment of current students, students yet to come and our entire district and community. Please take some time and visit our website and click on "Student Achievements" to see the progress we've made. We have so much to be proud of as we continue to reshape our educational system toward ensuring our six district goals:

1. **Ensure** a year to a year plus of learning growth for each child, each year
2. Ensure programming opportunities through systems and practices that recognize the talents of each child in an era of globalization
3. Ensure individualized learning by engaging students with a personalized learning environment
4. Employ the highest-quality professional staff
5. Adapt facilities for current and future educational needs
6. Demonstrate fiscal responsibility through efficiency and effectiveness

All of that being said, there is still much work to be done, and we will face occasional setbacks that may even be viewed as failures. However, as John F. Kennedy once said, "Only those that risk great failure can have great success." Amidst the complexity and intense work, the East Troy Community School District will continue to work toward our mission, for the betterment of our students and community.

Finally, I am often asked, "What is the future of the East Troy Community School District?" My response: "It will look like whatever we make it." Thank you for your ongoing support!

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 26, 2016. Such meeting will be held in the library of the East Troy High School on Graydon Avenue, Village of East Troy and will commence at 6:00 p.m.

Copies of the proposed budget may be obtained between the hours of 7:30 a.m. and 4:00 p.m. at the business office, 2043 Division Street, East Troy, Wisconsin beginning September 19, 2016.

Steven Lambrechts, Clerk

East Troy Community School District



ANNUAL MEETING OF THE EAST TROY COMMUNITY SCHOOL DISTRICT

6:00 P.M. Monday, September 26, 2016

East Troy High School Library

- I. Call to Order
- II. Pledge of Allegiance
- III. Election of a Temporary Chairperson
- IV. Appoint Recording Clerk
- V. Annual Voluntary Service to Education Awards
- VI. District Administrator's Report / State of the District
- VII. Treasurer's Report
- VIII. Presentation of the Budget
- IX. Hearing on the Budget
- X. Resolution A - Adoption of Tax Levy
- XI. Resolution B - Salaries for Board of Education Members
- XII. Resolution C – Set Date and Time for 2017 Annual Meeting
- XIII. Resolution D – Acquisition of Real Property
- XIV. Resolution E – Leasing of Property
- XV. New Business
- XVI. Adjourn



EAST TROY COMMUNITY SCHOOL DISTRICT

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

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.

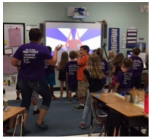
School Board Annual Meeting: 2016-17

Annual Meeting Agenda

- I. Call to Order
- II. Pledge of Allegiance
- III. Election of a Temporary Chairperson
- IV. Appoint Recording Clerk
- V. Annual Voluntary Service to Education Awards
- VI. District Administrator's Report / State of the District
 - A. District Celebrations, Direction, History, Trends, and Statistics
 - B. Student Achievement
 - C. Additional Data Points
- VII. Treasurer's Report
- VIII. Presentation of the Budget
- IX. Hearing on the Budget
- X. Resolution A - Adoption of Tax Levy
- XI. Resolution B - Salaries for Board of Education Members
- XII. Resolution C - Set Date and Time for 2017 Annual Meeting
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- XVI. Adjourn

V: Voluntary Service to Education Award

Congratulations and Thank You to **Jaime Zess**



Zess as PTO Chair for the annual fundraiser

- Incredibly involved parent
- Frequently found volunteering in classroom
- Doubek Special Ed Instructional Assistant
- Heavily involved in the ET Elementary PTO
- Tremendous amount of time and effort involved in coordinating the fundraiser and Jaime does it willingly, and with a smile on her face
- Fundraiser raises \$20,000-\$25,000 annually

VI.A: Celebrations

- East Troy **meets and exceeds typical growth** for math and reading for grades 5K through 8
- Three 4 year record highs were set: 114 students took **208 AP Exams** with 79 students earning a 3 or higher
- Recognized by US News as **one of the best high schools** for 2013, 2014 and 2015 school years.
- HS Band Ensembles received **perfect scores** at 2015 State and 1st rating at 2012 & 2013 State Jazz Festival
- **225+ medals** were earned by ETMS band/choir students at the 2015-16 WSMA District Solo Ensemble Festival.
- 7.4% of our teaching staff is **National Board Certified** (1% of Wisconsin teachers are NBC)
- **First in State** of Wisconsin to provide **SmartLabs** to our students (Prairie View and MS)
- Working toward becoming a **certified Fab Lab** (as of 2015, only nine in the State of WI)
- Remodeled / New Facilities
- Doubek Elementary has been recognized as a **School of Distinction for PBIS 3 years in a row**
- ETHS has earned a **Global Education Achievement Certificate** (1 of only 59 schools in 2015).
- Robotics: All 6th grade students (continuing requirement), 7th & 8th grade students (elective), 9th-12th grade students (beginning **transcripted robotics** course)
- Beginning after-school **Spanish Immersion program** for any student in grades K - 5
- Representing strong fiscal responsibility (tax levy and current impact of referendum projects)
- New and revised programming opportunities
- **107 Community Partnerships** during the 2015 - 2016 school year
- Strongly committed to PLE (**Personalized Learning Environments**)

VI.A: District Goals

- Ensuring a year to a year plus of learning growth for each child, each year
- Ensuring programming opportunities through systems and practices that recognize the talents of each child in an era of globalization
- Ensuring individualized learning by engaging 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

VI.A: 21st Century Learning Committee

VISION STATEMENTS

- Time for learning – remove barriers
- Competency based education – look at outcomes, not being defined by grade or age
- School partnerships with community members/parents/agencies/higher education
- Provide meaningful, practical application skills through assignments/projects
- High quality instruction – more engagement/interest, meeting the needs of all learners
- Utilizing resources, creating self-directed learners
- High levels of accountability for students and staff
- Creating opportunities through individualized experiences to encourage self directed learning

VI.A: District Initiatives

- Align programming / increase programming that supports the 5 C's
- Assessments and Quality Feedback
- Birth to Four Services
- Communications
- Community Extensions / Partnerships
- Digital Media Integration
- Global Literacy
- Improved Teacher and Leadership Practices
- Project-Based Learning (PBL)
- Reporting Student Learning and Progress
- Student Data and Review
- Student Profiles
- Unit Planning (Designing of Learning Environments)

VI.A: Six Facets

Areas of Operational Focus toward fulfilling District Goals and Vision Statements

- Student Achievement
- Quality Teaching / Quality Staff and Strong Instructional Leadership
- Technology
- Facilities
- Operations
- Community Engagement



*ETCSD is granted permission by Rubik's Brand Ltd. to utilize the Rubik's cube image

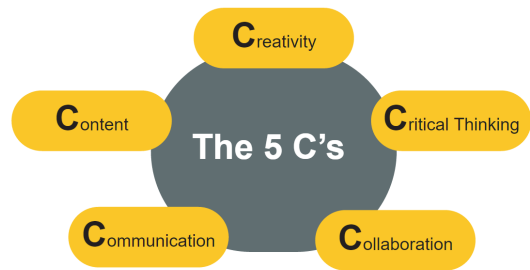
Dr. Hibner (2011)

This presentation (with enlarged print) will be available at www.eastroy.k12.wi.us

VI.A: Challenges

- Student Data - Quantitative and Qualitative
 - World Economic Forum
 - Creativity
 - Critical Thinking
 - Engagement and Relevance
 - Enrollment / Open Enrollment
 - Funding
 - Updating our curriculum - (programming, what's to be learned - E.U.'s, how to learn and resources to support - practices and learning environments)
 - Four Generations working side by side
 - Creating a school system that places the individual learner at the center of the learning process (PLE)
 - Improving upon our own practices and dispositions
-Ultimately, continuing to improve upon our six district goals!

VI.A: IMAGINATION AND INNOVATION



VI.A: Personalized Learning Environment

- Proficiency Based Progress (Essential Understandings)
- Customized Learning Paths (Policy 112 - learning experiences and practices)
- Learner Profiles (Convey a deep understanding of the learner that is used to assist with a customized learning path)

Creating a school system that places the individual learner at the center of the learning process

VI.A: Headcount Definition (Actual Enrollment)

Head Count is the number of students attending ETCSD (students in desks), regardless of their resident district. Financial Aid is not calculated on Headcount.

Includes Students Who Are

- ETCSD Residents
- Open-enrolled IN
 - Non-residents enrolled at ETCSD

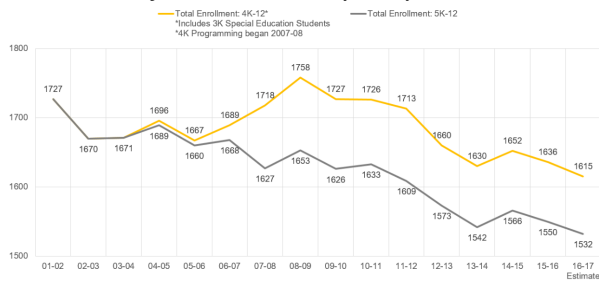
Excludes Students Who Are

- Enrolled in alternative & special education placements
- Open-enrolled out
 - 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

VI.A: Impact of 4K Enrollment

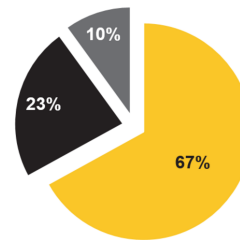
East Troy Enrollment Based Upon September Count



VI.A: General Fund Components

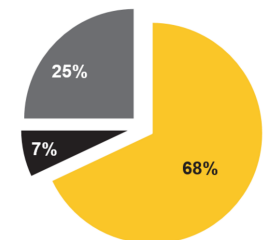
2016-17 Revenues

• Property Taxes (LOCAL) • Equalization Aid (STATE) • Other



2016-17 Expenditures

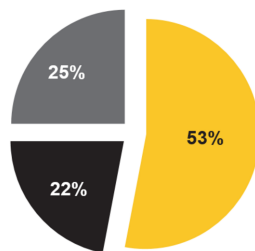
• Salaries & Benefits • Fund 27 Transfer • Other



VI.A: General Fund & Fund 27 (Salaries/Benefits)

Salaries and Benefits

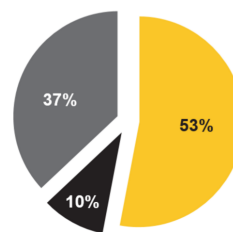
• Salaries • Benefits • Other



VI.A: Salary/Benefit Distribution by Staff

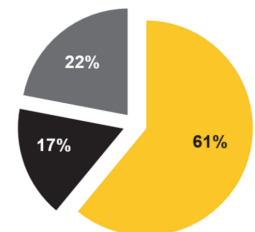
FTE

• Teachers • Admin • Support Staff



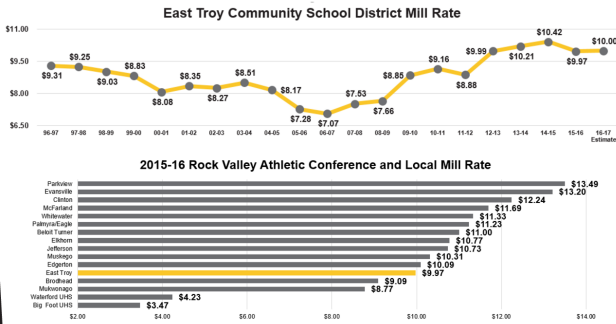
Cost in Budget

• Teachers • Admin • Support Staff

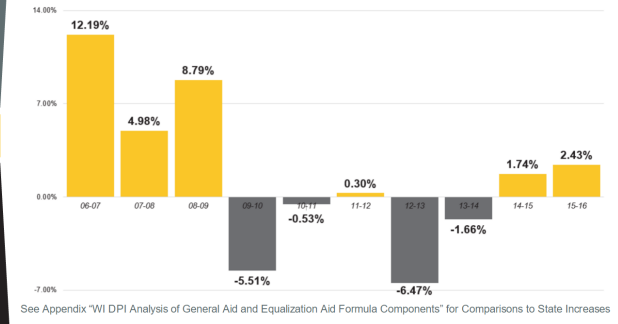


This presentation (with enlarged print) will be available at www.eastroy.k12.wi.us

VI.A: Mill Rate

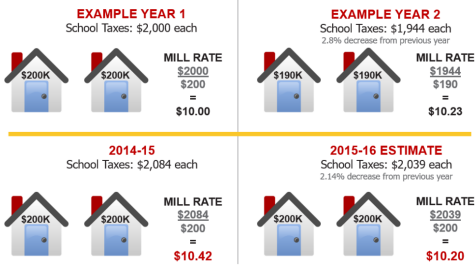


VI.A: Percent Change in Equalized Value

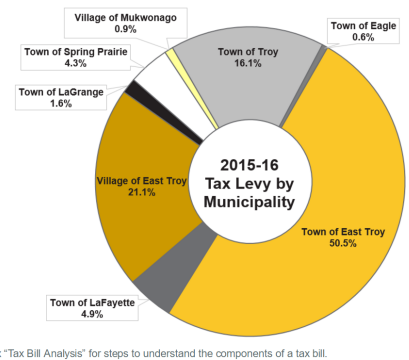


VI.A: Mill Rate and Taxes

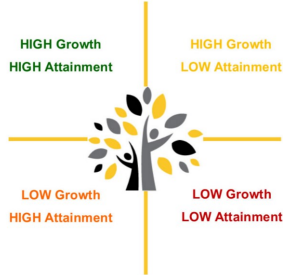
Mill Rate can increase, even when taxes decrease
Mill Rate = taxes / property (\$1000)



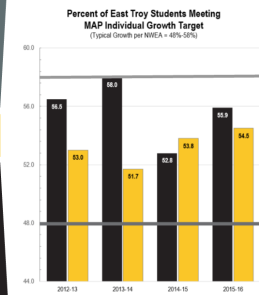
Tax Levy



VI.B: Learning Growth and Attainment



VI.B: MAP Growth Results (Districtwide, 5K-8)

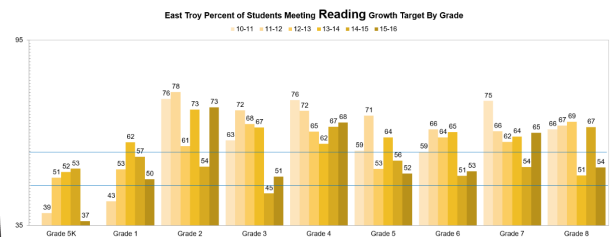


According to NWEA, about 48-58% of students reach their individual growth target.

East Troy meets and exceeds typical growth for math and reading for grades 5K through 8.

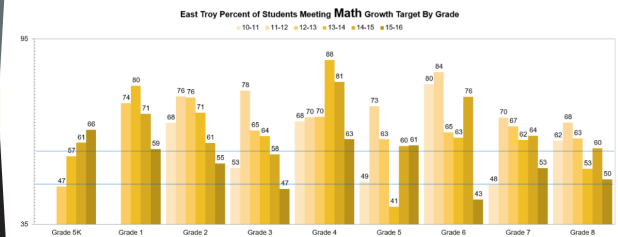
VI.B: MAP Growth Results (By Grade Level)

Using growth data to view grade level trends (curriculum, instruction, etc)



VI.B: MAP Growth Results (By Grade Level)

Using growth data to view grade level trends (curriculum, instruction, etc)

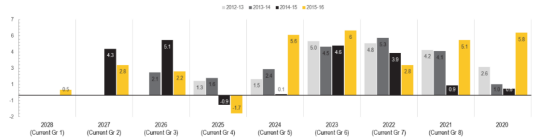


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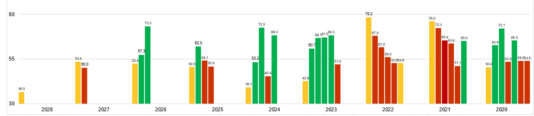
VI.B: MAP Growth & Attainment (By Cohort)

Using growth & attainment data to set goals for incoming students

Reading Points East Troy Grade Level Mean Above/Below NWEA National Norm



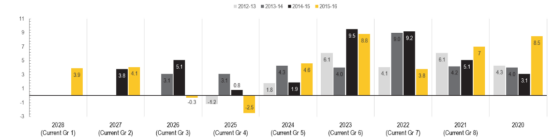
East Troy MAP Percent of Students Meeting Growth Target by Cohort



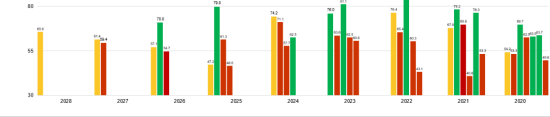
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Using growth & attainment data to set goals for incoming students

Math Points East Troy Grade Level Mean Above/Below NWEA National Norm

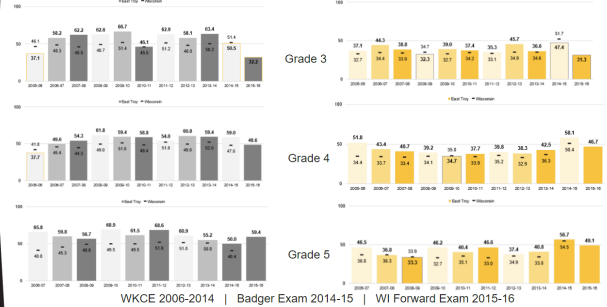


East Troy MAP Percent of Students Meeting Growth Target by Cohort



VI.B: State Assessments (% Proficient or Advanced)

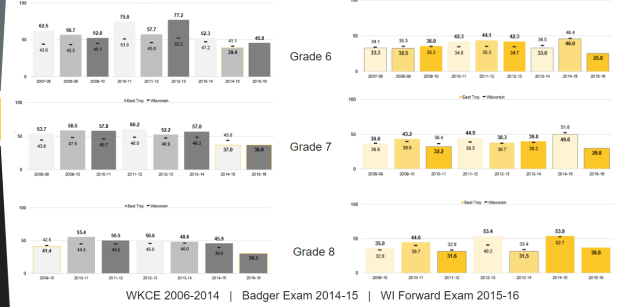
Math Reading



WKCE 2006-2014 | Badger Exam 2014-15 | WI Forward Exam 2015-16

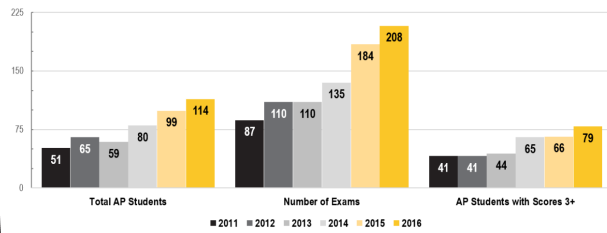
VI.B: State Assessments (% Proficient or Advanced)

Math Reading



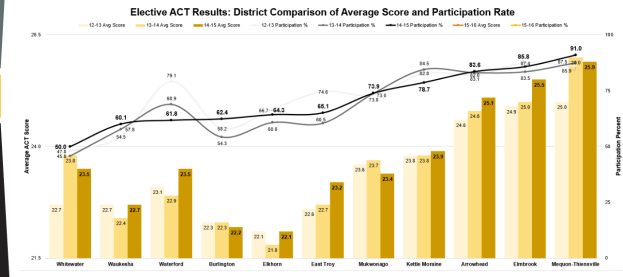
WKCE 2006-2014 | Badger Exam 2014-15 | WI Forward Exam 2015-16

VI.B: Advanced Placement Results

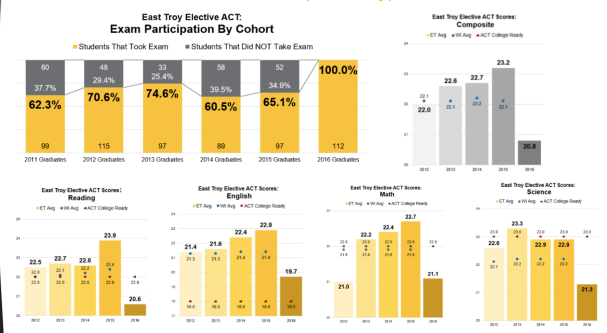


VI.B: ACT Results (District Comparison)

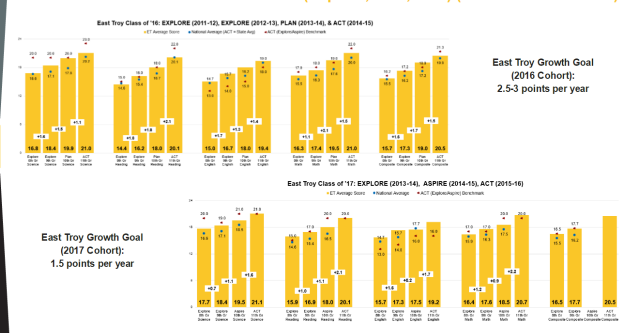
Higher participation rate = more accurate representation



VI.B: ACT Results (East Troy)



VI.B: EPAS Results (Explore, Plan, ACT) (Cohorts 2016 & 2017)

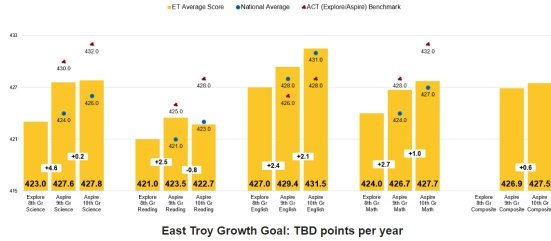


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VI.B: EPAS Results (Explore, Aspire, ACT)

Class of 2018 Cohort (2016-17 Grade 11)

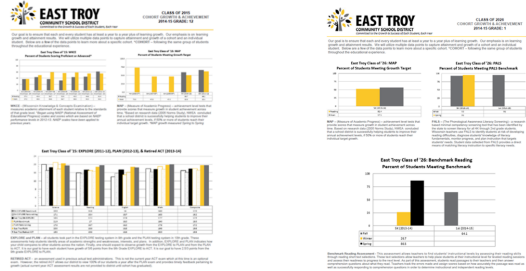
East Troy Class of '18: EXPLORE (2013-14) & ASPIRE (2014-15 & 2015-16)



- 8th Grade Explore Scores translated to Aspire Score via ACT concordance table

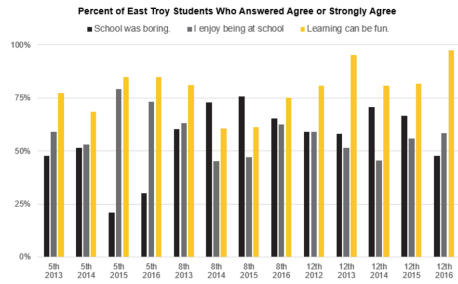
VI.B: Student Achievement (Cohort Graphs)

Cohort graphs for each graduating class can be found on the District Website.



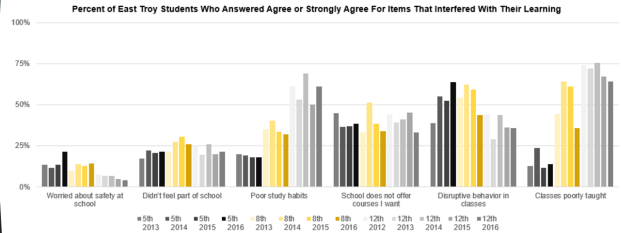
VI.C: School Perceptions Survey

Students are telling us learning CAN be fun, but we must support the conditions



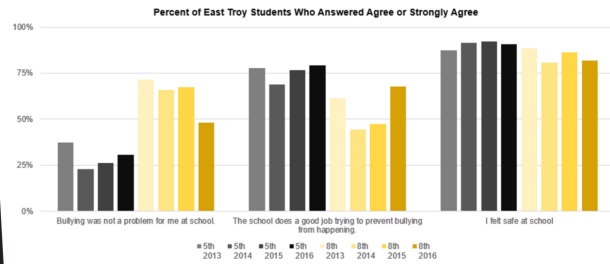
VI.C: School Perceptions Survey

Things that interfered with student learning



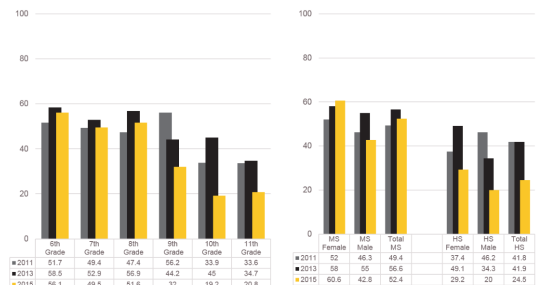
VI.C: School Perceptions Survey

Bullying and Feeling Safe at School



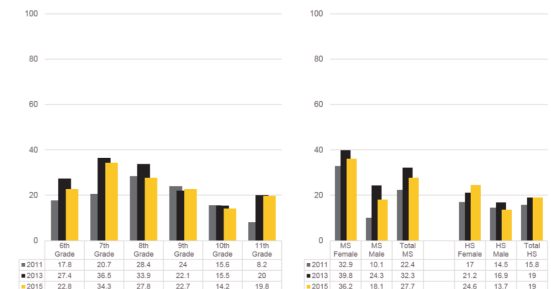
VI.C: YRBS - Youth Risk Behavior Survey

MS & HS - Percent of students who have harassed or bullied on school property during last 12 months



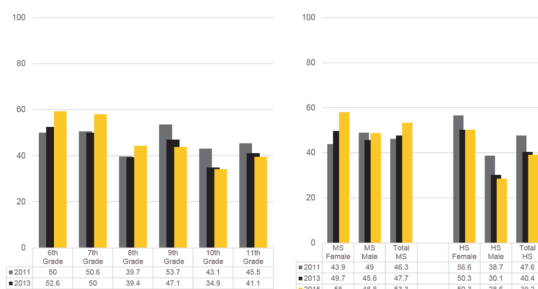
VI.C: YRBS - Youth Risk Behavior Survey

MS & HS - Percent of students who have been electronically bullied during the last 12 months



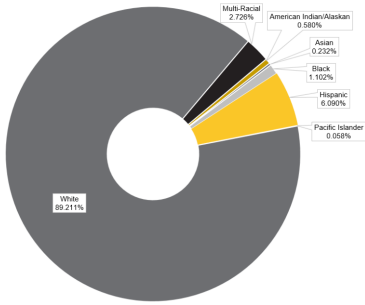
VI.C: YRBS - Youth Risk Behavior Survey

MS & HS - Percent of students who agree that harassment and bullying is a problem at their school



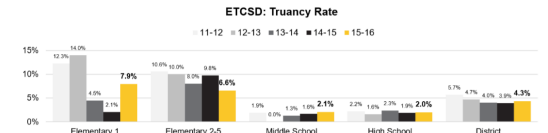
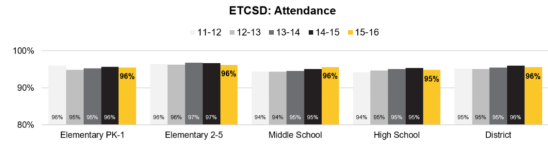
This presentation (with enlarged print) will be available at www.eastroy.k12.wi.us

VI.C: Additional Data (2015-16 Ethnic Groups)



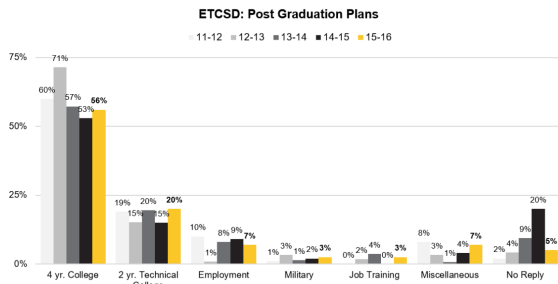
Other District Data Points (including PBIS and YRBS) can be found on the District website.

VI.C: Additional Data (Attendance and Truancy)



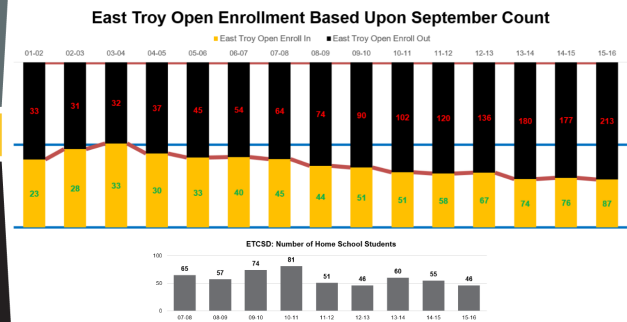
Other District Data Points (including PBIS and YRBS) can be found on the District website.

VI.C: Additional Data (Student Graduation Plans)



Other District Data Points (including PBIS and YRBS) can be found on the District website.

VI.C: Additional Data (Open Enrollment)



VII: 2015-16 Treasurer's Report

General Fund		Special Education Fund	
Expenditures	Revenues	Expenditures	Revenues
18,373,040	18,273,040	Budgeted 2,155,700	2,155,700
18,208,584	18,550,449	Unaudited 1,990,400	1,990,400
-164,456	+277,409	Variance -165,300	-165,300

Total fund balance increase of \$341,865.

(The difference between final revenue vs expenditures)

VIII: 2016-17 Budget

Revenue Limit	\$0 per pupil increase
Per Pupil Aid	\$100 increase

With no student growth in the revenue limit formula, this is a 1% revenue limit increase.

VIII: State Aid & Local Taxes Relationship

Local Tax amounts (property taxes) are dependent on State Aid amounts

Key Aspects From Year to Year

- State Aid increases and decreases
- Local taxpayers are likely to see an inverse increase/decrease of property taxes
- School District Overall Revenues do not increase**



IX: 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.

Residents have an opportunity to comment on the proposed budget.

IX: 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.

IX: 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.

IX: Long Term Debt (As of June 1, 2016)

	Remaining Principal	Debt Expiration Date
Fund 38	\$311,570	Sept 19, 2018
Fund 39	\$625,000	March 1, 2018
New Principal Fund 39	\$22,920,000	March 1, 2036

X: 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 \$14,641,568 necessary to operate and maintain the school system, and to finance the capital outlay and debt service of said system for the 2016-17 school year which budget is approved.”

XI: 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 2016-17 school term.”

XII: Resolution C (Set Date & Time for 2017-18 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 2017-18 Annual Meeting be set for September 25, 2017 at 6:00 p.m.”

XIII: 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).”

XIV: 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.”



This presentation (with enlarged print) will be available at www.eastroy.k12.wi.us



XV: New Business



XVI: Adjourn



After a short break, the
Regular Meeting of the Board of Education
of September 26, 2016 will be held.

This presentation (with enlarged print) will be available at www.eastroy.k12.wi.us



The Treasurer's Report figures for the fiscal year of 2015-16 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 2016.

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 without a public referendum. This revenue cap is determined by a state formula based on the number of students in our public schools. That formula changed for 2009-10 as the state reduced its increase per-student rate from \$274 to \$200. In 2010-11 the increase per-student was held at \$200. However in 2011-12, the increase per student became a decrease of -\$534.42. The district's revenue cap went from \$17.3 million in school year 10-11 to \$16.1 million in school year 11-12. In 2012-13, the per-student rate was \$50, with an additional \$50 of an outside aid per student. In 2013-14 and 2014-15, the per-student rate was \$75, with an additional \$75 of an outside aid per student. In 2015-16 funding was \$0 and \$0 respectively. The conclusion is that in 2015-16 the total revenues were \$17,041,201 - almost the same as 2010-11 revenues (\$17.3 million), yet services have been added and costs have increased

Of the 2015-16 revenues, the state provided about \$4.3 million of that total, and property taxes provided the balance of about \$12.7 million.

The cost of goods and services to the district has continued to increase at a faster rate than district revenue. To manage the consequent shortfalls, the district has already cut its budgets by over \$5.3 million in the past nine years and looked to reduce another \$388,000 for the coming fiscal year.

Highlights and key points for the 2015-16 fiscal year include:

- Finalization of the referendum bond issues (two phases) with a solidified Aa2 rating yielded low interest rates resulting in the net increase to property taxes of \$0.01 per \$1,000 of value. This was down from the original conservative estimate of \$0.16 per \$1,000 of value.
- The purchase of two SmartLabs at the Middle School and Prairie View Elementary School funded within budget savings throughout the year including reduced utilities, diesel fuel, and an unfilled position.
- There was a tax levy decrease of 2%.

Our district business manager, Mrs. Kathy Zwirgzdas, will next present the 2016-17 budget plan.

Martha Bresler
School Board Treasurer



East Troy Community School District
Monthly Expenditures and Receipts
ALL FUNDS
6/30/16

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

	Budget	Monthly Activity	Year to Date	YTD %
EXPENDITURES				
10 Fund - General Fund	18,373,040	5,687,344	18,208,584	99.10%
21 Fund – Gift	47,243	33,288	90,610	191.80%
27 Fund – Special Ed.	2,155,700	487,573	1,990,400	92.33%
38 Fund – Non-Ref Debt Service	131,545		131,545	100.00%
39 Fund - Ref Debt Service	26,281,672	-	26,354,963	100.28%
49 Fund - Capital Projects Fund	6,303,080	3,671,841	8,258,182	131.02%
50 Fund – Food Service	626,000	126,091	612,071	97.77%
72 Fund – Scholarship	3,400	1,625	8,160	240.00%
80 Fund - Community Service	155,912	14,359	91,246	58.52%
	54,077,591	10,022,122	55,745,762	103.08%
RECEIPTS				
10 Fund - General Fund	18,273,040	6,613,138	18,550,449	101.52%
21 Fund – Gift	37,500	13,279	246,954	658.54%
27 Fund – Special Ed	2,155,700	1,532,869	1,990,400	92.33%
38 Fund – Non-Ref Debt Service	131,545	11	131,644	100.08%
39 Fund - Ref Debt Service	26,704,259	5,010	26,781,654	100.29%
49 Fund - Capital Projects Fund	24,700,000	10,249	24,744,883	100.18%
50 Fund – Food Service	626,000	87,324	652,616	104.25%
72 Fund - Scholarship	2,250	2,142	37,949	1686.61%
80 Fund - Community Service	155,912	6,164	157,978	101.33%
	72,786,206	8,270,185	73,294,529	100.70%

FUND 10* COMPARISON OF PREVIOUS EXPENDITURES TO BUDGETS

Also Includes Fund 27 Operation Transfer Needed To Date

Spent as of this date 2015-16	99.10%
Spent as of this date 2014-15	98.19%
Spent as of this date 2013-14	98.01%
Spent as of this date 2012-13	98.07%
Spent as of this date 2011-12	98.13%



EAST TROY

COMMUNITY SCHOOL DISTRICT

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

PRESENTATION OF THE BUDGET PLAN SKYWARD EXPENSE REPORT

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05.16.06.00.02-010165 ANNUAL MTG - BOARD TREASURER EXPENSE REPORT (Date: 6/2016) PAGE: 1

ACCOUNT	Obj	2015-16 BUDGET	2015-16 FYTD Activity	2015-16 FYTD %
10 E --- 1-- ----- ---	SALARIES	8,389,814.70	8,393,460.76	100.04
10 E --- 2-- ----- ---	TOTAL FRINGES	3,849,280.95	3,786,090.34	98.36
10 E --- 3-- ----- ---	TOTAL SERVICES	2,720,662.70	2,590,667.56	95.22
10 E --- 4-- ----- ---	TOTAL SUPPLIES	1,495,735.50	1,473,391.53	98.51
10 E --- 5-- ----- ---	TOTAL EQUIPMENT	325,745.00	409,186.76	125.62
10 E --- 6-- ----- ---	DEBT RETIREMENT	34,400.00	34,359.47	99.88
10 E --- 7-- ----- ---	TOTAL INSURANCE	209,166.00	202,699.41	96.91
10 E --- 8-- ----- ---	OPERATING TRANSFERS - OUT	1,284,825.67	1,246,083.36	96.98
10 E --- 9-- ----- ---	MISCELLANEOUS OBJECTS	63,409.50	72,645.28	114.57
10 - --- --- ----- ---	GENERAL FUND	18,373,040.02	18,208,584.47	99.10
27 E --- 1-- ----- ---	SALARIES	1,375,386.64	1,334,643.44	97.04
27 E --- 2-- ----- ---	TOTAL FRINGES	458,061.25	435,324.75	95.04
27 E --- 3-- ----- ---	TOTAL SERVICES	279,682.10	195,109.49	69.76
27 E --- 4-- ----- ---	TOTAL SUPPLIES	35,397.00	21,936.96	61.97
27 E --- 7-- ----- ---	TOTAL INSURANCE	2,048.00	459.81	22.45
27 E --- 9-- ----- ---	MISCELLANEOUS OBJECTS	5,125.00	2,925.95	57.09
27 - --- --- ----- ---	SPECIAL EDUCATION	2,155,699.99	1,990,400.40	92.33
Grand Expense Totals		20,528,740.01	20,198,984.87	98.39

Number of Accounts: 1175

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



EAST TROY

COMMUNITY SCHOOL DISTRICT

PRESENTATION OF THE BUDGET PLAN SKYWARD REVENUE REPORT

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

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05.16.06.00.02-010165 ANNUAL MTG - BOARD TREASURER REVENUE REPORT (Date: 6/2016) PAGE: 1

ACCOUNT	Src	Func	Prj	2015-16 BUDGET	2015-16 FYTD Activity	2015-16 FYTD %
10 R 800 211 500000 000		CURRENT YEAR PROPERTY	DISTRICT WIDE	12,553,665.00	12,553,665.00	100.00
10 R 800 212 500000 000		PRIOR YEAR PROPERTY	DISTRICT WIDE	125.00	125.00	100.00
10 R 800 213 500000 000		MOBILE HOME TAX	DISTRICT WIDE	17,000.00	19,135.24	112.56
10 R 800 248 500000 000		TRANSPORTATION REVENUE	DISTRICT WIDE	15,000.00	22,838.00	152.25
10 R 100 262 500000 917		RESALE	DISTRICT WIDE ELEM YEARBOOK	6,000.00	6,565.20	109.42
10 R 800 271 162999 000		ADMISSIONS	WIAA ALL TOURNA	0.00	24,169.57	0.00
10 R 800 271 500100 000		ADMISSIONS	ADMISSIONS & DU	30,000.00	25,925.90	86.42
10 R 800 280 500000 000		INTEREST ON INVESTME	DISTRICT WIDE	15,000.00	23,689.16	157.93
10 R 800 291 500000 000		GIFTS	DISTRICT WIDE	0.00	2,235.39	0.00
10 R 400 292 120000 998		FEES	REGULAR CURRICU	600.00	749.29	124.88
10 R 400 292 121000 998		FEES	ART	1,500.00	1,611.29	107.42
10 R 400 292 126000 998		FEES	SCIENCE	0.00	320.76	0.00
10 R 400 292 131000 998		FEES	AGRICULTURE	2,000.00	2,914.65	145.73
10 R 400 292 132000 998		FEES	BUSINESS EDUCAT	2,000.00	2,737.88	136.89
10 R 400 292 135000 998		FEES	FAMILY & CONSUM	500.00	680.13	136.03
10 R 400 292 136000 998		FEES	TECHNOLOGY EDUC	1,600.00	2,265.82	141.61
10 R 400 292 139200 998		FEES	WORK EXPERIENCE	200.00	121.20	60.60
10 R 400 292 240000 998		FEES	SCHOOL BUILDING	1,200.00	1,107.69	92.31
10 R 800 292 500000 000		FEES	DISTRICT WIDE	78,000.00	87,042.46	111.59
10 R 800 292 500000 991		FEES	DISTRICT WIDE TECH	32,000.00	33,284.10	104.01
10 R 800 292 500160 000		FEES	ATHLETIC FEES	28,000.00	32,572.95	116.33
10 R 800 292 500200 000		FEES	FORENSICS	600.00	0.00	0.00
10 R 800 293 500000 000		RENTALS	DISTRICT WIDE	9,000.00	6,860.28	76.23
10 R 800 295 500000 000		SUMMER SCHOOL REVENU	DISTRICT WIDE	7,000.00	5,571.00	79.59
10 R 800 297 222000 000		FINES	LIBRARY	0.00	570.23	0.00
10 R 800 297 500000 000		FINES	DISTRICT WIDE	600.00	676.28	112.71
10 R 800 297 500000 991		FINES	DISTRICT WIDE TECH	0.00	6,156.43	0.00
10 R --- 2-- ----- ---		*REVENUE FROM LOCAL		12,801,590.00	12,863,590.90	100.48
10 R 800 317 500000 420		TRANSIT OF FEDERAL A	DISTRICT WIDE CARL PERKINS	9,000.00	15,643.00	173.81
10 R 800 345 500000 000		OPEN ENROLLMENT	DISTRICT WIDE	545,725.80	575,226.64	105.41
10 R --- 3-- ----- ---		*INTER-DISTRICT TRAN		554,725.80	590,869.64	106.52
10 R 800 515 500000 601		TRANSIT OF ST AID NO	DISTRICT WIDE YOUTH APPRENTIC	3,000.00	0.00	0.00
10 R 800 517 500000 391		FED GRANT AID TRANSI	DISTRICT WIDE TITLE III-A ESL	4,000.00	6,726.78	168.17
10 R --- 5-- ----- ---		*REV FROM INTERMEDIA		7,000.00	6,726.78	96.10
10 R 800 612 500000 000		STATE TRANSPORTATION	DISTRICT WIDE	45,000.00	53,306.34	118.46
10 R 800 613 500000 000		STATE LIBRARY AID	DISTRICT WIDE	60,000.00	70,520.00	117.53
10 R 800 619 500000 000		OTHER STATE AID	DISTRICT WIDE	258,450.00	259,650.00	100.46
10 R 800 621 500000 000		EQUALIZATION AID	DISTRICT WIDE	4,088,269.00	4,088,269.00	100.00
10 R 800 630 500000 395		STATE SPECIAL PROJEC	DISTRICT WIDE AODA	0.00	800.00	0.00
10 R 800 630 500000 577		STATE SPECIAL PROJEC	DISTRICT WIDE CTE INCENTIVE G	0.00	12,201.32	0.00
10 R 800 630 500000 583		STATE SPECIAL PROJEC	DISTRICT WIDE EDUCATOR EFFECT	10,000.00	10,240.00	102.40
10 R 800 660 500000 000		PAYMENT IN LIEU OF T	DISTRICT WIDE	85,000.00	82,376.81	96.91
10 R 800 691 500000 000		COMPUTER AID	DISTRICT WIDE	8,222.00	8,222.00	100.00
10 R --- 6-- ----- ---		*REVENUE FROM STATE		4,554,941.00	4,585,585.47	100.67
10 R 800 731 500000 365		TITLE II-A TRAINING	DISTRICT WIDE TITLE II-A TCHR	50,935.88	43,745.90	85.88
10 R 800 751 500000 141		TITLE I-A	DISTRICT WIDE TITLE I - BASIC	250,216.76	242,021.26	96.72
10 R 800 780 500000 000		FED AID THROUGH OTR	DISTRICT WIDE	0.00	26,396.55	0.00
10 R --- 7-- ----- ---		*REVENUE FROM FEDERA		301,152.64	312,163.71	103.66
10 R 800 861 500000 000		EQUIP SALES	DISTRICT WIDE	0.00	1,000.00	0.00
10 R --- 8-- ----- ---		*NON REVENUE		0.00	1,000.00	0.00
10 R 800 964 500000 000		INSURANCE ADJUSTMENT	DISTRICT WIDE	30,000.00	81,189.97	270.63



EAST TROY

COMMUNITY SCHOOL DISTRICT

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PRESENTATION OF THE BUDGET PLAN SKYWARD REVENUE REPORT

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05.16.06.00.02-010165 ANNUAL MTG - BOARD TREASURER REVENUE REPORT (Date: 6/2016) PAGE: 2

ACCOUNT	Src	Punc	Prj	2015-16 BUDGET	2015-16 FYTD Activity	2015-16 FYTD %
10 R 800 971 500000 000	REFUND RECEIPT	DISTRICT WIDE		20,000.00	19,840.84	99.20
10 R 800 990 500000 000	MISCELLANEOUS REVENU	DISTRICT WIDE		3,630.58	89,151.56	2,455.57
10 R 800 992 500000 000	REV TRAK FEE	DISTRICT WIDE		0.00	330.19	0.00
10 R --- 9--	*OTHER SOURCES OF RE			53,630.58	190,512.56	355.23
10 - - - - -	*GENERAL FUND			18,273,040.02	18,550,449.06	101.52
27 R 800 110 411000 000	GENERAL FUND TRANSFE	INTERFUND TRANS		1,284,825.67	1,246,083.36	96.98
27 R --- 1--	*INTERFUND TRANSFERS			1,284,825.67	1,246,083.36	96.98
27 R 800 347 500000 000	OPEN ENROLLMENT SPEC	DISTRICT WIDE		9,403.74	5,396.93	57.39
27 R --- 3--	*INTER-DISTRICT TRAN			9,403.74	5,396.93	57.39
27 R 800 516 500000 000	TRANSIT OF STATE AID	DISTRICT WIDE		0.00	277.29	0.00
27 R 800 536 500000 000	FMT CCDEB	DISTRICT WIDE		25,000.00	35,045.88	140.18
27 R --- 5--	*REV FROM INTERMEDIA			25,000.00	35,323.17	141.29
27 R 800 611 500000 000	STATE HANDICAPPED AI	DISTRICT WIDE		431,000.00	426,666.00	98.99
27 R --- 6--	*REVENUE FROM STATE			431,000.00	426,666.00	98.99
27 R 800 730 500000 341	FEDERAL SPECIAL PROJ	DISTRICT WIDE	FLOW THRU	369,010.58	217,850.82	59.04
27 R 800 730 500000 347	FEDERAL SPECIAL PROJ	DISTRICT WIDE	PRESCHOOL	6,460.00	3,272.65	50.66
27 R 800 780 500000 000	FED AID THROUGH CTR	DISTRICT WIDE		30,000.00	55,807.47	186.02
27 R --- 7--	*REVENUE FROM FEDERA			405,470.58	276,930.94	68.30
27 - - - - -	*SPECIAL EDUCATION			2,155,699.99	1,990,400.40	92.33
Grand Revenue Totals				20,428,740.01	20,540,849.46	100.55

Number of Accounts: 56

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



EAST TROY COMMUNITY SCHOOL DISTRICT

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

PRESENTATION OF THE BUDGET PLAN REVENUE LIMIT HISTORY AND PROJECTIONS

Using Baird model - cohort survival method; \$0 per pupil; \$150/250 matching aid

	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17 (Settled State)	2017-18 Projection	2018-19 Projection
Per Pupil Increase	\$310.33	\$294.37	\$292.88	\$274.68	\$200.00	\$200.00	(\$534.47)	\$50.00	\$75.00	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00
Revenue Limit w/out exemptions	\$13,689,671	\$14,239,119	\$14,720,283	\$15,464,262	\$16,182,890	\$16,994,508	\$16,078,172	\$16,082,632	\$16,073,673	\$16,189,225	\$16,509,338	\$16,948,276	\$16,783,568	\$16,560,563
Percent Increase (%) w/out ex.		4.01%	3.38%	5.05%	4.65%	5.02%	-5.39%	0.03%	-0.06%	0.72%	1.98%	2.66%	-0.97%	-1.33%
Referendum	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000								
Transfer of Service	106,099	253,357	17,318											
Dec Enrollment	17,318													
Hold Harmless Exemption														
Otr Non-Recruiting Exemptions														
Revenue Limit	\$14,034,671	\$14,584,119	\$15,188,700	\$16,062,619	\$16,827,918	\$17,339,508	\$16,078,172	\$16,165,723	\$16,274,157	\$16,494,917	\$16,781,701	\$17,079,520	\$17,006,573	\$16,929,006
Percent Increase (%)		3.91%	4.15%	5.75%	4.76%	3.04%	-7.27%	0.54%	0.67%	1.36%	1.74%	1.77%	-0.43%	-0.46%
Aid match per pupil amount								\$50	\$75	\$150	\$150	\$250	\$250	\$250
Aid match total	0	0	0	0	0	0	0	\$87,100	\$129,525	\$258,100	\$259,500	\$436,917	\$430,167	\$419,500
TOTAL REVENUE TO BE USED:	\$14,034,671	\$14,584,119	\$15,188,700	\$16,062,619	\$16,827,918	\$17,339,508	\$16,078,172	\$16,252,823	\$16,403,682	\$16,753,017	\$17,041,201	\$17,516,437	\$17,436,740	\$17,348,506
PERCENT INCREASE (%):		3.91%	4.15%	5.75%	4.76%	3.04%	-7.27%	1.09%	0.93%	2.13%	1.72%	2.79%	-0.45%	-0.51%
Six Year Avg:										0.23%				
Five Year Avg:										1.73%				
TOTAL REVENUE W/OUT TOS:	\$14,034,671	\$14,584,119	\$15,082,601	\$15,703,163	\$16,168,434	\$16,680,024	\$15,418,688	\$15,593,339	\$15,692,282	\$15,816,808	\$15,840,579	\$16,186,148	\$16,106,451	\$16,018,217
PERCENT INCREASE (%) W/OUT TOS:		3.91%	3.42%	4.11%	2.96%	3.16%	-7.56%	1.13%	0.63%	0.79%	0.15%	2.18%	-0.49%	-0.55%
Six Year Avg:										-0.44%				
Five Year Avg:										0.98%				
FTE Membership	1695	1696	1710	1751	1734	1762	1756	1709	1715	1738	1737	1768	1657	1609
3 year average FTE Membership	1696	1702	1700	1719	1732	1749	1751	1742	1727	1721	1730	1748	1721	1678
Declining Enrollment Exemption			17318				83091	83091	139609	65886	0	0	223005	368443

* 16-17 Higher projection to be conservative on tax levy



EAST TROY

COMMUNITY SCHOOL DISTRICT

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

PRESENTATION OF THE BUDGET PLAN 2016-17 BUDGET SCENARIO WITH TAX IMPACT

16-17 BUDGET SCENARIO WITH TAX IMPACT --
Amounts in *italics* are estimates

	ACTUAL 10-11	ACTUAL 11-12	ACTUAL 12-13	ACTUAL 13-14	ACTUAL 14-15	ACTUAL 15-16	July 1 DPH Aide Estimate EST :	15-16
Revenue Limit	17,339,508	16,078,172	16,165,722	16,283,464	16,494,917	16,781,701		17,079,521
Eq Aid	4,585,684	4,109,378	3,489,091	3,716,252	3,265,464	4,088,269		16,949,854
Tax apportion value	1,523,536,654	1,527,485,910	1,428,414,456	1,403,480,567	1,429,830,001	1,464,648,048		4,355,530
Mill Rate	9.16	8.88	9.99	10.21	10.42	9.97		10.00
Levy Fd 10	12,773,824	11,968,794	12,545,086	12,426,360	12,997,908	12,561,887		12,592,446
Levy Fd 38	0	0	131,545	131,545	131,545	131,545		131,545
subtotal Limited Rev	12,773,824	11,968,794	12,676,631	12,557,905	13,129,453	12,693,432		12,723,991
(Comp Aid)	5951	7453	5193	8920	9811	8222		8245
chargebacks	3264	15322	2362	1251	0	125		399
Levy Fd 39	1,105,862	1,514,262	1,516,145	1,698,082	1,698,082	1,771,187		1,755,125
Fd 39 Mill Rate	0.73	0.99	1.06	1.21	1.19	1.21		1.20
Levy Fd 80	75,000	75,000	83,888	83,888	83,888	143,212		170,298
Total Levy	13,951,799	13,565,925	14,273,833	14,332,206	14,901,612	14,599,734		14,644,568
								0.29%
								0.24%
								0.00%
								0.24%
								0.28%
								215.20%
								-0.97%
								-0.97%
								18.91%
								0.29%

\$ 1,495.21

\$

1,495.50

\$

Some variables that change estimates:
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



EAST TROY

COMMUNITY SCHOOL DISTRICT

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

PRESENTATION OF THE BUDGET PLAN BUDGET SUMMARY PUBLICATION

BUDGET PUBLICATION, 2016-17
Required Published Budget Summary Format
East Troy Community School District

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. 26, 2016 at 6:00 pm in the High School Lecture Hall. A more detailed budget format may be viewed in the District Office located at 2043 Division St between 7:30 am-4:00 pm beginning Sept. 19.

GENERAL FUND	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
Beginning Fund Balance	3,179,969.28	3,436,730.10	3,778,594.69
Ending Fund Balance	3,436,730.10	3,778,594.69	3,778,594.69
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	18,373.87
Local Sources (Source 200)	13,272,613.20	12,863,590.90	12,862,173.00
Inter-district Payments (Source 300 + 400)	516,027.39	590,869.64	639,387.00
Intermediate Sources (Source 500)	4,707.59	6,726.78	7,000.00
State Sources (Source 600)	3,843,697.25	4,585,585.47	4,993,765.00
Federal Sources (Source 700)	246,816.07	312,163.71	343,532.62
All Other Sources (Source 800 + 900)	78,270.64	191,512.56	53,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	17,962,132.14	18,550,449.06	18,917,231.49
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	8,197,212.22	8,352,626.24	8,405,683.81
Support Services (Function 200 000)	7,121,717.52	7,139,667.60	7,349,676.42
Non-Program Transactions (Function 400 000)	2,386,441.58	2,716,290.63	3,161,871.26
TOTAL EXPENDITURES & OTHER FINANCING USES	17,705,371.32	18,208,584.47	18,917,231.49

SPECIAL PROJECTS FUND	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
Beginning Fund Balance	18,222.35	9,742.50	166,086.72
Ending Fund Balance	9,742.50	166,086.72	166,086.72
REVENUES & OTHER FINANCING SOURCES	1,954,910.47	2,237,354.67	2,325,767.04
EXPENDITURES & OTHER FINANCING USES	1,963,390.32	2,081,010.45	2,325,767.04

DEBT SERVICE FUND	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
Beginning Fund Balance	196,932.16	150,771.44	577,562.78
Ending Fund Balance	150,771.44	577,562.78	556,763.04
REVENUES & OTHER FINANCING SOURCES	1,829,740.95	26,913,298.58	1,886,670.00
EXPENDITURES & OTHER FINANCING USES	1,875,901.67	26,486,507.24	1,907,469.74

CAPITAL PROJECTS FUND	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
Beginning Fund Balance	0.00	0.00	16,486,701.12
Ending Fund Balance	0.00	16,486,701.12	693,741.12
REVENUES & OTHER FINANCING SOURCES	0.00	24,744,883.19	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	8,258,182.07	15,792,960.00

FOOD SERVICE FUND	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
Beginning Fund Balance	52,589.66	7,308.25	47,853.40
Ending Fund Balance	7,308.25	47,853.40	47,853.40
REVENUES & OTHER FINANCING SOURCES	642,518.97	652,616.31	632,085.42
EXPENDITURES & OTHER FINANCING USES	687,800.38	612,071.16	632,085.42

COMMUNITY SERVICE FUND	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
Beginning Fund Balance	16,846.05	26,399.64	93,131.76
Ending Fund Balance	26,399.64	93,131.76	93,131.76
REVENUES & OTHER FINANCING SOURCES	96,182.84	157,978.34	184,598.00
EXPENDITURES & OTHER FINANCING USES	86,639.25	91,246.22	184,598.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
GROSS TOTAL EXPENDITURES - ALL FUNDS	22,319,102.94	55,737,601.61	39,760,111.69
Interfund Transfers (Source 100) - ALL FUNDS	1,188,834.98	1,246,083.36	1,405,033.53
Refinancing Expenditures (FUND 30)	0.00	24,952,876.28	0.00
NET TOTAL EXPENDITURES - ALL FUNDS	21,130,267.96	29,538,641.97	38,355,078.16
PERCENTAGE INCREASE - NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		39.79%	29.85%
NET TOTAL EXPENDITURES - EXCLUDING REFERENDUM BUILDING PROJECT (FD 49)	21,130,267.96	21,280,459.90	22,562,118.16
PERCENTAGE INCREASE - NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR (EXC FD 49)		0.71%	6.02%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
General Fund	12,988,097.00	12,553,665.00	12,584,201.00
Referendum Debt Service Fund	1,698,082.00	1,771,187.00	1,755,125.00
Non-Referendum Debt Service Fund	131,545.00	131,545.00	131,545.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	83,888.00	143,212.00	170,298.00
Prior Year Levy Chargeback	0.00	125.00	399.00
TOTAL SCHOOL LEVY	14,901,612.00	14,599,734.00	14,641,568.00
PERCENTAGE INCREASE - TOTAL LEVY FROM PRIOR YEAR		-2.03%	0.29%
TAX RATE PER \$1000	10.42	9.97	10.00
PERCENTAGE INCREASE - TAX RATE		-4.32%	0.30%

The below listed new or discontinued programs have a financial impact on the proposed 2016-17 budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
NEW PROGRAMS	FINANCIAL IMPACT
Physical Therapy - Dissolution of Lakeland Services	45,000.00



Date: July 2016

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 2016-17			
GENERAL FUND (FUND 10)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
Beginning Fund Balance (Account 930 000)	3,179,969.28	3,436,730.10	3,778,594.69
Ending Fund Balance, Nonspendable (Acct. 935 000)	3,328.07	2,651.39	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	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)	3,433,402.03	3,775,943.30	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	3,436,730.10	3,778,594.69	3,778,594.69
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	18,373.87
Local Sources			
210 Taxes	13,006,972.91	12,572,925.24	12,601,600.00
240 Payments for Services	20,862.94	22,838.00	15,000.00
260 Non-Capital Sales	6,318.18	6,565.20	6,000.00
270 School Activity Income	57,448.44	50,095.47	25,000.00
280 Interest on Investments	15,196.64	23,689.16	15,000.00
290 Other Revenue, Local Sources	165,814.09	187,477.83	199,573.00
Subtotal Local Sources	13,272,613.20	12,863,590.90	12,862,173.00
Other School Districts Within Wisconsin			
310 Transit of Aids	14,828.39	15,643.00	9,000.00
340 Payments for Services	501,199.00	575,226.64	630,387.00
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	516,027.39	590,869.64	639,387.00
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	4,707.59	6,726.78	7,000.00
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	4,707.59	6,726.78	7,000.00
State Sources			
610 State Aid -- Categorical	370,603.27	383,476.34	539,750.00
620 State Aid -- General	3,365,464.00	4,088,269.00	4,355,530.00
630 DPI Special Project Grants	12,240.00	23,241.32	10,240.00
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	85,578.98	82,376.81	80,000.00
690 Other Revenue	9,811.00	8,222.00	8,245.00
Subtotal State Sources	3,843,697.25	4,585,585.47	4,993,765.00



EAST TROY

COMMUNITY SCHOOL DISTRICT

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

PRESENTATION OF THE BUDGET PLAN
 BUDGET ADOPTION
 2016-17
continued

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	39,011.24	43,745.90	100,300.62
750 IASA Grants	156,458.83	242,021.26	243,232.00
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	51,346.00	26,396.55	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	246,816.07	312,163.71	343,532.62
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	5,000.00	1,000.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	5,000.00	1,000.00	0.00
Other Revenues			
960 Adjustments	50,267.18	81,189.97	30,000.00
970 Refund of Disbursement	18,707.91	19,840.84	20,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	4,295.55	89,481.75	3,000.00
Subtotal Other Revenues	73,270.64	190,512.56	53,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	17,962,132.14	18,550,449.06	18,917,231.49
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,741,425.98	2,599,246.23	2,757,515.29
120 000 Regular Curriculum	3,794,861.97	3,786,221.06	3,991,469.84
130 000 Vocational Curriculum	590,105.94	922,290.51	573,608.79
140 000 Physical Curriculum	511,816.75	469,928.04	470,048.26
160 000 Co-Curricular Activities	441,479.70	414,059.81	409,984.16
170 000 Other Special Needs	117,521.88	160,880.59	203,057.47
Subtotal Instruction	8,197,212.22	8,352,626.24	8,405,683.81
Support Sources			
210 000 Pupil Services	467,568.06	481,083.99	513,168.61
220 000 Instructional Staff Services	708,665.40	646,161.34	774,002.24
230 000 General Administration	427,527.28	424,431.90	442,988.57
240 000 School Building Administration	889,996.01	912,829.38	967,302.79
250 000 Business Administration	2,912,536.07	2,791,875.04	3,080,509.11
260 000 Central Services	787,342.26	1,063,464.71	787,814.48
270 000 Insurance & Judgments	158,272.44	179,948.41	191,349.00
280 000 Debt Services	22,408.26	34,359.47	50,000.00
290 000 Other Support Services	747,401.74	605,513.36	542,541.62
Subtotal Support Sources	7,121,717.52	7,139,667.60	7,349,676.42
Non-Program Transactions			
410 000 Inter-fund Transfers	1,188,834.98	1,246,083.36	1,386,659.66
430 000 Instructional Service Payments	1,192,996.79	1,468,230.80	1,771,211.60
490 000 Other Non-Program Transactions	4,609.81	1,976.47	4,000.00
Subtotal Non-Program Transactions	2,386,441.58	2,716,290.63	3,161,871.26
TOTAL EXPENDITURES & OTHER FINANCING USES	17,705,371.32	18,208,584.47	18,917,231.49



EAST TROY

COMMUNITY SCHOOL DISTRICT

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PRESENTATION OF THE BUDGET PLAN
BUDGET ADOPTION
2016-17
continued

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	18,222.35	9,742.50	166,086.72
900 000 Ending Fund Balance	9,742.50	166,086.72	166,086.72
REVENUES & OTHER FINANCING SOURCES	10,500.00	246,954.27	100,000.00
100 000 Instruction	10,183.49	82,471.72	50,000.00
200 000 Support Services	8,796.36	8,138.33	50,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	18,979.85	90,610.05	100,000.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
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	1,188,834.98	1,246,083.36	1,386,659.66
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
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	9,563.67	5,396.93	42,028.00
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	9,563.67	5,396.93	42,028.00
<i>Other School Districts Outside Wisconsin</i>			
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
<i>Intermediate Sources</i>			
510 Transit of Aids	432.82	277.29	0.00
530 Payments for Services from CCDEB	26,038.48	35,045.88	38,500.00
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	26,471.30	35,323.17	38,500.00
<i>State Sources</i>			
610 State Aid -- Categorical	393,300.00	426,666.00	456,000.00
620 State Aid -- General	0.00	0.00	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	0.00	0.00	0.00
Subtotal State Sources	393,300.00	426,666.00	456,000.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	307,832.84	221,123.47	272,579.38
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	18,407.68	55,807.47	30,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	326,240.52	276,930.94	302,579.38
<i>Other Financing Sources</i>		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



EAST TROY

COMMUNITY SCHOOL DISTRICT

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PRESENTATION OF THE BUDGET PLAN
BUDGET ADOPTION
2016-17
continued

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	1,944,410.47	1,990,400.40	2,225,767.04
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	375.96	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
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	1,288,136.23	1,272,567.50	1,381,829.22
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,288,512.19	1,272,567.50	1,381,829.22
Support Sources			
210 000 Pupil Services	188,433.62	342,310.15	478,326.75
220 000 Instructional Staff Services	151,598.92	166,628.94	202,782.39
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	90,262.67	71,971.52	93,694.81
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	430,295.21	580,910.61	774,803.95
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	18,373.87
430 000 Instructional Service Payments	218,445.23	135,608.34	49,360.00
490 000 Other Non-Program Transactions	7,157.84	1,313.95	1,400.00
Subtotal Non-Program Transactions	225,603.07	136,922.29	69,133.87
TOTAL EXPENDITURES & OTHER FINANCING USES	1,944,410.47	1,990,400.40	2,225,767.04
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	196,932.16	150,771.44	577,562.78
900 000 ENDING FUND BALANCES	150,771.44	577,562.78	556,763.04
TOTAL REVENUES & OTHER FINANCING SOURCES	1,829,740.95	26,913,298.58	1,886,670.00
281 000 Long-Term Capital Debt	1,744,356.93	1,402,086.22	1,775,925.00
282 000 Refinancing	0.00	24,952,876.28	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	131,544.74	131,544.74	131,544.74
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,875,901.67	26,486,507.24	1,907,469.74
842 000 INDEBTEDNESS, END OF YEAR	1,643,484.57	23,906,570.00	22,955,310.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	0.00	0.00	16,486,701.12
900 000 Ending Fund Balance	0.00	16,486,701.12	693,741.12
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	24,744,883.19	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	8,258,182.07	15,792,960.00
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	8,258,182.07	15,792,960.00



EAST TROY

COMMUNITY SCHOOL DISTRICT

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

PRESENTATION OF THE BUDGET PLAN
 BUDGET ADOPTION
 2016-17
continued

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	52,589.66	7,308.25	47,853.40
900 000 ENDING FUND BALANCE	7,308.25	47,853.40	47,853.40
TOTAL REVENUES & OTHER FINANCING SOURCES	642,518.97	652,616.31	632,085.42
200 000 Support Services	687,800.38	612,071.16	632,085.42
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	687,800.38	612,071.16	632,085.42

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	16,846.05	26,399.64	93,131.76
900 000 ENDING FUND BALANCE	26,399.64	93,131.76	93,131.76
TOTAL REVENUES & OTHER FINANCING SOURCES	96,192.84	157,978.34	184,598.00
200 000 Support Services	22,493.97	15,894.11	23,864.78
300 000 Community Services	64,145.28	75,352.11	160,733.22
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	86,639.25	91,246.22	184,598.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)			
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



EAST TROY

COMMUNITY SCHOOL DISTRICT

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

PRESENTATION OF THE BUDGET PLAN REVENUES SKYWARD REPORT

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ACCOUNT				2014-15	2015-16	2016-17
	Src	Func	Prj	FY Activity	FY Activity	Budget
10 R 800 127 418000 000		INTERFUND XFER		0.00	0.00	18,373.87
10 R --- 1-- --- *INTERFUND TRANSFERS				0.00	0.00	18,373.87
10 R 800 211 500000 000		CURRENT YEAR PROPERT	DISTRICT WIDE	12,988,097.00	12,553,665.00	12,584,201.00
10 R 800 212 500000 000		PRIOR YEAR PROPERTY	DISTRICT WIDE	0.00	125.00	399.00
10 R 800 213 500000 000		MOBILE HOME TAX	DISTRICT WIDE	18,875.91	19,135.24	17,000.00
10 R 800 248 500000 000		TRANSPORTATION REVEN	DISTRICT WIDE	20,862.94	22,838.00	15,000.00
10 R 100 262 500000 917		RESALE	DISTRICT WIDE ELEM YEARBOOK	6,318.18	6,565.20	6,000.00
10 R 800 271 162998 000		ADMISSIONS	RVCC TOURNAMENT	4,819.00	0.00	0.00
10 R 800 271 162999 000		ADMISSIONS	WIAA ALL TOURNA	31,706.56	24,169.57	0.00
10 R 800 271 500100 000		ADMISSIONS	ADMISSIONS & DU	20,922.88	25,925.90	25,000.00
10 R 800 280 500000 000		INTEREST ON INVESTME	DISTRICT WIDE	15,196.64	23,689.16	15,000.00
10 R 800 291 500000 000		GIFTS	DISTRICT WIDE	21,918.19	2,235.39	0.00
10 R 800 291 500000 602		GIFTS	DISTRICT WIDE NASA TRIP	1,639.00	0.00	0.00
10 R 800 291 500000 609		GIFTS	DISTRICT WIDE FAB LAB GRANT	0.00	0.00	25,000.00
10 R 800 291 500000 910		GIFTS	DISTRICT WIDE PTO	0.00	0.00	5,250.00
10 R 200 292 120000 998		FEES	REGULAR CURRICU FEES CREDITED	0.00	0.00	2,063.00
10 R 400 292 120000 998		FEES	REGULAR CURRICU FEES CREDITED	627.63	749.29	600.00
10 R 200 292 121000 998		FEES	ART FEES CREDITED	0.00	0.00	2,400.00
10 R 400 292 121000 998		FEES	ART FEES CREDITED	1,673.75	1,611.29	1,200.00
10 R 400 292 126000 998		FEES	SCIENCE FEES CREDITED	221.14	320.76	0.00
10 R 200 292 126900 998		FEES	ROBOTICS FEES CREDITED	0.00	0.00	1,560.00
10 R 400 292 131000 998		FEES	AGRICULTURE FEES CREDITED	2,105.42	2,914.65	2,000.00
10 R 400 292 132000 998		FEES	BUSINESS EDUCAT FEES CREDITED	2,711.21	2,737.88	2,000.00
10 R 400 292 135000 998		FEES	FAMILY & CONSUM FEES CREDITED	872.49	680.13	500.00
10 R 200 292 136000 998		FEES	TECHNOLOGY EDUC FEES CREDITED	0.00	0.00	800.00
10 R 400 292 136000 998		FEES	TECHNOLOGY EDUC FEES CREDITED	2,353.43	2,265.82	1,800.00
10 R 400 292 139200 998		FEES	WORK EXPERIENCE FEES CREDITED	190.00	121.20	0.00
10 R 400 292 240000 998		FEES	SCHOOL BUILDING FEES CREDITED	1,278.90	1,107.69	1,200.00
10 R 800 292 500000 000		FEES	DISTRICT WIDE	83,844.86	87,042.46	78,000.00
10 R 800 292 500000 991		FEES	DISTRICT WIDE TECH	0.00	33,284.10	33,000.00
10 R 800 292 500160 000		FEES	ATHLETIC FEES	29,098.30	32,572.95	28,000.00
10 R 800 292 500200 000		FEES	FORENSICS	863.90	0.00	600.00
10 R 800 293 500000 000		RENTALS	DISTRICT WIDE	7,990.50	6,860.28	7,000.00
10 R 800 295 500000 000		SUMMER SCHOOL REVENU	DISTRICT WIDE	6,809.14	5,571.00	6,000.00
10 R 800 297 222000 000		FINES	LIBRARY	716.80	570.23	0.00
10 R 800 297 500000 000		FINES	DISTRICT WIDE	899.43	676.28	600.00
10 R 800 297 500000 991		FINES	DISTRICT WIDE TECH	0.00	6,156.43	0.00
10 R --- 2-- --- *REVENUE FROM LOCAL				13,272,613.20	12,863,590.90	12,862,173.00
10 R 800 317 500000 420		TRANSIT OF FEDERAL A	DISTRICT WIDE CARL PERKINS	14,828.39	15,643.00	9,000.00
10 R 800 345 500000 000		OPEN ENROLLMENT	DISTRICT WIDE	501,199.00	575,226.64	630,387.00
10 R --- 3-- --- *INTER-DISTRICT TRAN				516,027.39	590,869.64	639,387.00
10 R 800 515 500000 601		TRANSIT OF ST AID NO	DISTRICT WIDE YOUTH APPRENTIC	3,651.83	0.00	3,000.00
10 R 800 517 500000 391		FED GRANT AID TRANSI	DISTRICT WIDE TITLE III-A ESL	1,055.76	6,726.78	4,000.00
10 R --- 5-- --- *REV FROM INTERMEDIA				4,707.59	6,726.78	7,000.00
10 R 800 612 500000 000		STATE TRANSPORTATION	DISTRICT WIDE	47,890.27	53,306.34	47,000.00
10 R 800 613 500000 000		STATE LIBRARY AID	DISTRICT WIDE	64,713.00	70,520.00	60,000.00
10 R 800 619 500000 000		OTHER STATE AID	DISTRICT WIDE	258,000.00	259,650.00	432,750.00
10 R 800 621 500000 000		EQUALIZATION AID	DISTRICT WIDE	3,365,464.00	4,088,269.00	4,355,530.00
10 R 800 630 500000 395		STATE SPECIAL PROJEC	DISTRICT WIDE AODA	0.00	800.00	0.00
10 R 800 630 500000 577		STATE SPECIAL PROJEC	DISTRICT WIDE CTE INCENTIVE G	2,000.00	12,201.32	0.00
10 R 800 630 500000 583		STATE SPECIAL PROJEC	DISTRICT WIDE EDUCATOR EFFECT	10,240.00	10,240.00	10,240.00
10 R 800 660 500000 000		PAYMENT IN LIEU OF T	DISTRICT WIDE	85,578.98	82,376.81	80,000.00
10 R 800 691 500000 000		COMPUTER AID	DISTRICT WIDE	9,811.00	8,222.00	8,245.00



EAST TROY

COMMUNITY SCHOOL DISTRICT

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

PRESENTATION OF THE BUDGET PLAN REVENUES SKYWARD REPORT

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ACCOUNT	Src	Func	Prj	2014-15 FY Activity	2015-16 FY Activity	2016-17 Budget
21 R 400 291 500000 735	GIPTS	DISTRICT WIDE	COALITION	0.00	2,527.10	0.00
21 R 400 291 500000 919	GIPTS	DISTRICT WIDE	YEARBOOK	0.00	16,660.99	0.00
21 R 800 291 500000 000	GIPTS	DISTRICT WIDE		2,000.00	1,500.00	100,000.00
21 R 800 291 500000 603	GIPTS	DISTRICT WIDE	STAFF WELLNESS	7,500.00	7,500.00	0.00
21 R 800 291 500000 606	GIPTS	DISTRICT WIDE	CHOIR	1,000.00	0.00	0.00
21 R 800 291 500000 608	GIPTS	DISTRICT WIDE	ROBOTICS	0.00	30,000.00	0.00
21 R 800 291 500000 701	GIPTS	DISTRICT WIDE	INSTRUMENT RENT	0.00	12,925.00	0.00
21 R 800 291 500000 702	GIPTS	DISTRICT WIDE	BAND/CHOIR UNIF	0.00	8,362.64	0.00
21 R --- 2--	-----	---	*REVENUE FROM LOCAL	10,500.00	246,954.27	100,000.00
21	---	---	*GIFT/DONATIONS FUND	10,500.00	246,954.27	100,000.00
27 R 800 110 411000 000	GENERAL FUND TRANSFE	INTERFUND TRANS		1,188,834.98	1,246,083.36	1,386,659.66
27 R --- 1--	-----	---	*INTERFUND TRANSFERS	1,188,834.98	1,246,083.36	1,386,659.66
27 R 800 347 500000 000	OPEN ENROLLMENT SPEC	DISTRICT WIDE		9,563.67	5,396.93	0.00
27 R 800 349 500000 000	RECEIPTS FROM WI DIS	DISTRICT WIDE		0.00	0.00	42,028.00
27 R --- 3--	-----	---	*INTER-DISTRICT TRAN	9,563.67	5,396.93	42,028.00
27 R 800 516 500000 000	TRANSF* OF STATR AID	DISTRICT WIDE		432.82	277.29	0.00
27 R 800 536 500000 000	FMT CCDEB	DISTRICT WIDE		26,038.48	35,045.88	38,500.00
27 R --- 5--	-----	---	*REV FROM INTERMEDIA	26,471.30	35,323.17	38,500.00
27 R 800 611 500000 000	STATE HANDICAPPED AI	DISTRICT WIDE		393,300.00	426,666.00	456,000.00
27 R --- 6--	-----	---	*REVENUE FROM STATE	393,300.00	426,666.00	456,000.00
27 R 800 730 500000 341	FEDERAL SPECIAL PROJ	DISTRICT WIDE	FLOW THRU	303,684.84	217,850.82	268,579.38
27 R 800 730 500000 347	FEDERAL SPECIAL PROJ	DISTRICT WIDE	PRESCHOOL	4,148.00	3,272.65	4,000.00
27 R 800 780 500000 000	FED AID THROUGH OTR	DISTRICT WIDE		18,407.68	55,807.47	30,000.00
27 R --- 7--	-----	---	*REVENUE FROM FEDERA	326,240.52	276,930.94	302,579.38
27 - ---	---	---	*SPECIAL EDUCATION	1,944,410.47	1,990,400.40	2,225,767.04
Grand Revenue Totals				19,917,042.61	20,787,803.73	21,242,998.53

Number of Accounts: 113

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



EAST TROY

COMMUNITY SCHOOL DISTRICT

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

PRESENTATION OF THE BUDGET PLAN EXPENDITURES BY FUNCTION SKYWARD REPORT

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ACCOUNT	Func	2014-15 FY Activity	2015-16 FY Activity	2016-17 Budget	
10 E --- 11----	UNDIFFERENTIATED CURRICULUM	2,741,425.98	2,599,246.23	2,757,515.29	
10 E --- 12----	REGULAR CURRICULUM	3,794,861.97	3,786,221.06	3,991,469.84	
10 E --- 13----	VOCATIONAL CURRICULUM	590,105.94	922,290.51	573,608.79	
10 E --- 14----	PHYSICAL CURRICULUM	511,816.75	469,928.04	470,048.26	
10 E --- 16----	CO-CURRICULAR ACTIVITIES	441,479.70	414,059.81	409,984.16	
10 E --- 17----	OTHER SPEC NEEDS	117,521.88	160,880.59	203,057.47	
10 E --- 21----	PUPIL SERVICES	467,568.06	481,083.99	513,168.61	
10 E --- 22----	INSTRUCTIONAL STAFF SERVICES	708,665.40	646,161.34	774,002.24	
10 E --- 23----	GENERAL ADMINISTRATION	427,527.28	424,431.90	442,988.57	
10 E --- 24----	SCHOOL BUILDING ADMINISTRATION	889,996.01	912,829.38	967,302.79	
10 E --- 25----	BUSINESS/OPERATIONS/TRANSPORT	2,912,536.07	2,791,875.04	3,080,509.11	
10 E --- 26----	CENTRAL SERVICES	787,342.26	1,063,464.71	787,814.48	
10 E --- 27----	INSURANCE AND JUDGMENTS	158,272.44	179,948.41	191,349.00	
10 E --- 28----	DEBT SERVICES	22,408.26	34,359.47	50,000.00	
10 E --- 29----	OTHER SUPPORT SERVICES	747,401.74	605,513.36	542,541.62	
10 E --- 41----	INTERFUND & INTERGOV N TRANSFER	1,188,834.98	1,246,083.36	1,386,659.66	
10 E --- 43----	INSTRUCTIONAL SERVICE PAYMENTS	1,192,996.79	1,468,230.80	1,771,211.60	
10 E --- 49----	NON-PROGRAM TRANSACTION	4,609.81	1,976.47	4,000.00	
10 - --- -----	GENERAL FUND	17,705,371.32	18,208,584.47	18,917,231.49	
21 E --- 12----	REGULAR CURRICULUM	10,183.49	72,430.25	50,000.00	
21 E --- 14----	PHYSICAL CURRICULUM	0.00	23.99	0.00	
21 E --- 16----	CO-CURRICULAR ACTIVITIES	0.00	10,017.48	0.00	
21 E --- 21----	PUPIL SERVICES	0.00	939.72	0.00	
21 E --- 22----	INSTRUCTIONAL STAFF SERVICES	5,176.36	7,198.61	0.00	
21 E --- 25----	BUSINESS/OPERATIONS/TRANSPORT	3,620.00	0.00	50,000.00	
21 - --- -----	GIFT/DCONATIONS FUND	18,979.85	90,610.05	100,000.00	
27 E --- 11----	UNDIFFERENTIATED CURRICULUM	375.96	0.00	0.00	
27 E --- 15----	SPECIAL CURRICULUM	1,288,136.23	1,272,567.50	1,381,829.22	
27 E --- 21----	PUPIL SERVICES	188,433.62	342,310.15	478,326.75	



EAST TROY

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PRESENTATION OF THE BUDGET PLAN
EXPENDITURES BY FUNCTION
SKYWARD REPORT
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ACCOUNT	Func	2014-15 FY Activity	2015-16 FY Activity	2016-17 Budget
27 E --- 22----	INSTRUCTIONAL STAFF SERVICES	151,598.92	166,628.94	202,782.39
27 E --- 25----	BUSINESS/OPERATIONS/TRANSPORT	90,262.67	71,971.52	93,694.81
27 E --- 41----	INTERFUND & INTERGOVN TRANSFER	0.00	0.00	18,373.87
27 E --- 43----	INSTRUCTIONAL SERVICE PAYMENTS	218,445.23	135,608.34	49,360.00
27 R --- 49----	NON-PROGRAM TRANSACTION	7,157.84	1,313.95	1,400.00
27 - --- -----	SPECIAL EDUCATION	1,944,410.47	1,990,400.40	2,225,767.04
Grand Expense Totals		19,668,761.64	20,289,594.92	21,242,998.53

Number of Accounts: 1378

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



EAST TROY

COMMUNITY SCHOOL DISTRICT

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

PRESENTATION OF THE BUDGET PLAN EXPENDITURES BY OBJECT SKYWARD REPORT

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ACCOUNT		2014-15	2015-16	2016-17
	Func	FY Activity	FY Activity	Budget
10 E --- 100	SALARIES	7,858,757.57	8,016,596.81	8,445,657.74
10 E --- 111	SALARY FULL-STRAIGHT TIME	69,826.95	76,652.38	99,907.84
10 E --- 112	SALARY FULL-EXTRA TIME	88,905.57	96,792.38	104,803.83
10 E --- 113	OVERTIME	13,040.80	15,388.61	15,815.36
10 E --- 115	SICK DAY PAYOUT	5,451.25	9,642.73	6,500.00
10 E --- 140	SALARIES-SUBS	166,607.14	178,387.85	168,545.96
10 E --- 1--	SALARIES	8,202,589.28	8,393,460.76	8,841,230.73
10 E --- 211	RETIREMENT EMPLOYEE SHARE	0.00	50.00	0.00
10 E --- 212	RETIREMENT EMPLOYER SHARE	532,984.01	526,871.87	555,519.70
10 E --- 219	HRA	357,035.19	83,555.37	88,693.70
10 E --- 220	SOCIAL SECURITY	629,665.06	640,689.08	676,548.25
10 E --- 230	LIFE INSURANCE	71,245.15	63,426.48	52,460.35
10 E --- 241	MEDICAL INSURANCE	2,194,059.60	1,998,221.29	1,969,054.86
10 E --- 243	DENTAL INSURANCE	171,159.77	178,352.71	179,298.18
10 E --- 249	HRA	61,585.64	43,306.42	42,933.34
10 E --- 250	LONG TERM DISABILITY INSURANCE	27,857.03	28,550.03	30,689.86
10 E --- 290	OTHER EMPLOYEE BENEFITS	30,521.30	31,804.79	33,000.00
10 E --- 292	FEES	11,950.77	11,950.77	13,580.13
10 E --- 296	CASH IN LIEU OF HEALTH BENEFIT	211,095.98	179,311.53	165,925.02
10 E --- 2--	TOTAL FRINGES	4,299,159.50	3,786,090.34	3,807,703.39
10 E --- 310	PERSONAL SERVICES	231,346.93	213,519.29	263,175.80
10 E --- 313	EQUIPMENT REPAIR	56,771.51	49,345.59	53,150.00
10 E --- 323	PROPERTY SERVICES	325,126.53	242,104.24	316,720.00
10 E --- 331	GAS FOR HEAT	106,115.70	57,880.93	160,100.00
10 E --- 336	ELECTRICITY NON HEAT	270,147.09	278,220.24	287,800.00
10 E --- 337	WATER	11,150.65	12,407.97	14,200.00
10 E --- 338	SEWERAGE	37,906.40	35,002.19	46,850.00
10 E --- 341	PUPIL TRAVEL	0.00	12,710.47	17,500.00
10 E --- 342	EMPLOYEE TRAVEL	51,082.27	54,326.01	54,810.00
10 E --- 348	VEHICLE FUEL	105,616.23	72,156.77	109,500.00
10 E --- 351	ADVERTISING	4,377.26	3,876.63	5,000.00
10 E --- 353	POSTAGE AND CARTAGE	9,248.73	6,028.30	10,150.00
10 E --- 354	PRINTING & BINDING	2,232.52	2,438.43	3,452.00
10 E --- 355	TELEPHONE AND TELEGRAPH	43,603.77	66,127.20	80,700.00
10 E --- 360	DATA PROCESSING	13,337.50	13,337.50	13,400.00
10 E --- 370	PAYMENT TO NON-GOVERNMENTS	19,452.00	11,702.40	35,000.00
10 E --- 382	OPEN ENROLLMENT	1,151,491.19	1,403,015.08	1,666,211.60
10 E --- 386	TRANSFERS TO CESA	10,737.00	38,765.00	46,200.00
10 E --- 387	PAYMENT TO STATE	0.00	0.00	5,000.00
10 E --- 389	VFAR DISTRICT	14,503.60	17,723.32	25,000.00
10 E --- 3--	TOTAL SERVICES	2,464,246.88	2,590,667.56	3,213,919.40
10 E --- 411	GENERAL SUPPLIES	666,748.53	1,217,069.92	533,801.84
10 E --- 413	COMPUTER SUPPLIES	4,077.53	7,187.97	7,650.00
10 E --- 415	FOOD	11,652.44	7,424.55	10,350.00
10 E --- 416	MEDICAL SUPPLIES	4,958.50	5,621.38	5,500.00
10 E --- 417	PAPER	27,098.53	4,615.82	36,000.00
10 E --- 420	APPAREL	5,777.57	10,854.73	6,075.00
10 E --- 431	AUDIO VISUAL MEDIA	8,465.95	3,683.60	6,945.09
10 E --- 432	LIBRARY BOOKS	25,404.51	28,515.42	26,218.00
10 E --- 433	NEWSPAPERS	692.70	688.00	775.00
10 E --- 434	PERIODICALS	3,005.58	2,414.99	4,292.51
10 E --- 435	SOFTWARE	10,078.68	11,570.99	15,009.54
10 E --- 439	OTHER MEDIA	21,282.21	21,159.53	18,109.00
10 E --- 440	NON-CAPITAL EQUIPMENT	5,155.15	7,840.20	12,676.00



EAST TROY

COMMUNITY SCHOOL DISTRICT

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

**PRESENTATION OF THE BUDGET PLAN
EXPENDITURES BY OBJECT
SKYWARD REPORT**
continued

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ACCOUNT	Func	2014-15 FY Activity	2015-16 FY Activity	2016-17 Budget
10 E --- 450 -----	OBJECTS FOR RESALE	12,211.52	7,207.87	10,000.00
10 E --- 460 -----	EQUIPMENT COMPONENTS	1,770.63	8,194.61	12,734.04
10 E --- 471 -----	TEXTBOOKS	76,167.34	10,394.96	81,174.11
10 E --- 472 -----	WORKBOOKS	22,728.94	22,396.54	23,216.68
10 E --- 480 -----	NON-INSTRUCTIONAL SOFTWARE	83,464.26	96,550.45	92,350.00
10 E --- 4-- -----	TOTAL SUPPLIES	990,740.57	1,473,391.53	902,876.81
10 E --- 551 -----	EQUIPMENT PURCHASE ADDITION	29,211.69	63,046.71	78,879.00
10 E --- 561 -----	EQUIPMENT PURCHASE REPLACEMENT	91,389.54	168,191.28	168,880.00
10 E --- 562 -----	VEHICLE PURCHASE REPLACEMENT	159,960.00	161,339.00	170,000.00
10 E --- 571 -----	EQUIPMENT RENTAL	15,174.03	16,609.77	17,275.00
10 E --- 5-- -----	TOTAL EQUIPMENT	295,735.26	409,186.76	435,034.00
10 E --- 682 -----	INTEREST ON SHORT TERM LOANS	22,408.26	33,869.47	50,000.00
10 E --- 690 -----	OTHER DEBT RETIREMENT	0.00	490.00	0.00
10 E --- 6-- -----	DEBT RETIREMENT	22,408.26	34,359.47	50,000.00
10 E --- 711 -----	DISTRICT LIABILITY INSURANCE	29,488.40	32,421.19	31,417.00
10 E --- 712 -----	PROPERTY AND BOILER INSURANCE	40,576.00	44,367.00	44,127.00
10 E --- 713 -----	WORKERS COMPENSATION	96,068.00	112,954.00	116,643.00
10 E --- 714 -----	E & O / CRIME BONDS	6,462.00	7,780.00	8,100.00
10 E --- 730 -----	UNEMPLOYMENT COMPENSATION	5,627.44	5,177.22	12,000.00
10 E --- 7-- -----	TOTAL INSURANCE	178,221.84	202,699.41	212,287.00
10 E --- 827 -----	FUND 27 TRANSFER	1,188,834.98	1,246,083.36	1,386,659.66
10 E --- 8-- -----	OPERATING TRANSFERS - OUT	1,188,834.98	1,246,083.36	1,386,659.66
10 E --- 940 -----	DUES AND FEES	58,824.94	70,668.81	63,520.50
10 E --- 972 -----	REFUND OF PRIOR YEAR TAXES	4,609.81	1,976.47	4,000.00
10 E --- 9-- -----	MISCELLANEOUS OBJECTS	63,434.75	72,645.28	67,520.50
1- - - - -	GENERAL FUND	17,705,371.32	18,208,584.47	18,917,231.49
21 E --- 111 -----	SALARY FULL-STRAIGHT TIME	400.00	1,800.00	0.00
21 E --- 1-- -----	SALARIES	400.00	1,800.00	0.00
21 E --- 220 -----	SOCIAL SECURITY	29.86	134.27	0.00
21 E --- 2-- -----	TOTAL FRINGES	29.86	134.27	0.00
21 E --- 310 -----	PERSONAL SERVICES	3,060.00	13,238.21	0.00
21 E --- 329 -----	SITE REPAIRS	5,620.00	0.00	50,000.00
21 E --- 3-- -----	TOTAL SERVICES	6,680.00	13,238.21	50,000.00
21 E --- 411 -----	GENERAL SUPPLIES	11,869.99	74,679.96	50,000.00
21 E --- 4-- -----	TOTAL SUPPLIES	11,869.99	74,679.96	50,000.00
21 E --- 940 -----	DUES AND FEES	0.00	757.61	0.00
21 E --- 9-- -----	MISCELLANEOUS OBJECTS	0.00	757.61	0.00
27 E --- 100 -----	SALARIES	1,126,038.58	1,296,602.14	1,417,352.43
27 E --- 111 -----	SALARY FULL-STRAIGHT TIME	33,139.53	23,298.77	37,961.41
27 E --- 112 -----	SALARY FULL-EXTRA TIME	2,276.86	2,345.95	5,013.41
27 E --- 113 -----	OVERTIME	2.58	0.00	407.68
27 E --- 115 -----	SICK DAY PAYOUT	23.75	0.00	0.00
27 E --- 140 -----	SALARIES-SUBS	13,599.96	12,396.58	13,950.10
27 E --- 1-- -----	SALARIES	1,175,081.26	1,334,643.44	1,474,685.03



EAST TROY

COMMUNITY SCHOOL DISTRICT

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

PRESENTATION OF THE BUDGET PLAN
EXPENDITURES BY OBJECT
SKYWARD REPORT
continued

ACCOUNT		2014-15	2015-16	2016-17
	<u>Func</u>	<u>FY Activity</u>	<u>FY Activity</u>	<u>Budget</u>
27 E --- 212	RETIREMENT EMPLOYER SHARE	77,493.83	85,039.77	98,180.26
27 E --- 219	HRA	21,431.20	12,537.48	13,004.68
27 E --- 220	SOCIAL SECURITY	89,231.82	101,110.11	114,129.22
27 E --- 230	LIFE INSURANCE	9,794.39	3,856.94	7,183.43
27 E --- 241	MEDICAL INSURANCE	182,478.16	172,319.87	189,701.40
27 E --- 243	DENTAL INSURANCE	18,854.22	20,289.56	21,894.59
27 E --- 249	HRA	6,073.44	9,268.34	11,732.69
27 E --- 250	LONG TERM DISABILITY INSURANCE	4,156.15	4,778.71	5,396.41
27 E --- 290	OTHER EMPLOYEE BENEFITS	2,420.20	4,453.89	6,000.00
27 E --- 296	CASH IN LIEU OF HEALTH BENEFIT	19,110.00	21,670.08	19,700.00
27 E --- 2--	TOTAL FRINGES	431,043.41	435,324.75	486,922.68
27 E --- 310	PERSONAL SERVICES	4,762.00	863.50	4,200.00
27 E --- 313	EQUIPMENT REPAIR	981.01	1,069.06	2,000.00
27 E --- 341	PUPIL TRAVEL	46,021.75	43,792.50	50,000.00
27 E --- 342	EMPLOYEE TRAVEL	6,033.01	6,398.89	12,000.00
27 E --- 348	VEHICLE FUEL	2,993.77	4,313.89	4,000.00
27 E --- 353	POSTAGE AND CARTAGE	917.64	2,176.50	2,000.00
27 E --- 355	TELEPHONE AND TELEGRAPH	963.38	886.81	2,000.00
27 E --- 370	PAYMENT TO NON-GOVERNMENTS	13,140.00	20,572.00	0.00
27 E --- 382	OPER ENROLLMENT	53,842.75	51,574.23	0.00
27 E --- 383	TRANS to CCDEB	41,726.48	46,275.55	45,000.00
27 E --- 386	TRANSFERS TO CESA	69,736.00	17,186.50	4,360.00
27 E --- 3--	TOTAL SERVICES	281,117.79	195,109.49	125,560.00
27 E --- 411	GENERAL SUPPLIES	42,321.71	19,627.96	34,500.00
27 E --- 480	NON-INSTRUCTIONAL SOFTWARE	2,309.00	2,309.00	3,500.00
27 E --- 4--	TOTAL SUPPLIES	44,630.71	21,936.96	38,000.00
27 E --- 551	EQUIPMENT PURCHASE ADDITION	2,110.00	0.00	76,305.46
27 E --- 5--	TOTAL EQUIPMENT	2,110.00	0.00	76,305.46
27 E --- 715	MULTIPLE COVERAGE	1,932.60	459.81	2,070.00
27 E --- 7--	TOTAL INSURANCE	1,932.60	459.81	2,070.00
27 E --- 810	GENERAL TRANSFERS	0.00	0.00	18,373.87
27 E --- 8--	OPERATING TRANSFERS - OUT	0.00	0.00	18,373.87
27 E --- 936	STATE SPEC ED AID TRANSIT	7,157.84	1,313.95	1,400.00
27 E --- 940	DUES AND FEES	1,336.86	1,612.00	2,450.00
27 E --- 9--	MISCELLANEOUS OBJECTS	8,494.70	2,925.95	3,850.00
2- - - - -		1,963,390.32	2,081,010.45	2,325,767.04
Grand Expense Totals		19,668,761.64	20,289,594.92	21,242,998.53

Number of Accounts: 1378

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



EAST TROY

COMMUNITY SCHOOL DISTRICT

PRESENTATION OF THE BUDGET PLAN FUND 38 AND FUND 39 AMORTIZATION / LEVY / BUDGET SCHEDULE

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

Fund 39 Amortization / Levy / Budget Schedule AS OF June 30, 2016

\$9,330,000 G.O. Refunding Bonds (July 2006)

Date	Principal	Interest	P&I	2015-16	Calendar	Fiscal	End Fund Bal	Fiscal	
					Levy/Rev	Budget/Exp		Principal	Interest
					645,200.00	680,450.00	47,699.24		
9/1/2016		18,750.00	18,750.00						
3/1/2017	625,000.00	18,750.00	643,750.00	2016-17		662,500.00		625,000.00	37,500.00
9/1/2017		0.00	0.00	2016-17	614,800.76		0.00		
	625,000.00	37,500.00	662,500.00			1,342,950.00		625,000.00	37,500.00

Fund 38 Amortization / Levy / Budget Schedule AS OF June 30, 2016

\$755,000 First Citizens State Bank Loan (December, 2011)

Date	Principal	Interest	P&I	2015-16	Calendar	Fiscal	End Fund Bal	Fiscal	
					Levy/Rev	Budget/Exp		Principal	Interest
9/19/2016	60,040.00	5,733.00	65,773.00	2015-16			67,921.79		
3/19/2017	61,220.00	4,553.00	65,773.00	2016-17		131,546.00		123,491.00	10,286.00
9/19/2017	62,271.00	3,502.00	65,773.00	2016-17	131,546.00		67,921.79		
3/19/2018	63,455.00	2,318.00	65,773.00	2017-18		131,546.00		128,039.00	5,820.00
9/19/2018	64,584.00	1,188.00	65,772.00	2017-18	63,624.21		0.00		
				2018-19		65,772.00			
	311,570.00		328,864.00			328,864.00			

\$1,490,162,948
 \$149,016,295
 \$23,906,570
 16.04%

EQUALIZED VALUE OF THE DISTRICT (2015) as certified by the Department of Revenue
 ALLOWABLE DEBT BY STATUTE (10%)
 PRESENT LONG TERM DEBT OUTSTANDING PRINCIPAL
 JUNE 30, 2016 CURRENT % OF ALLOWABLE LIMIT

Fund 39 Amortization / Levy / Budget Schedule AS OF June 30, 2016

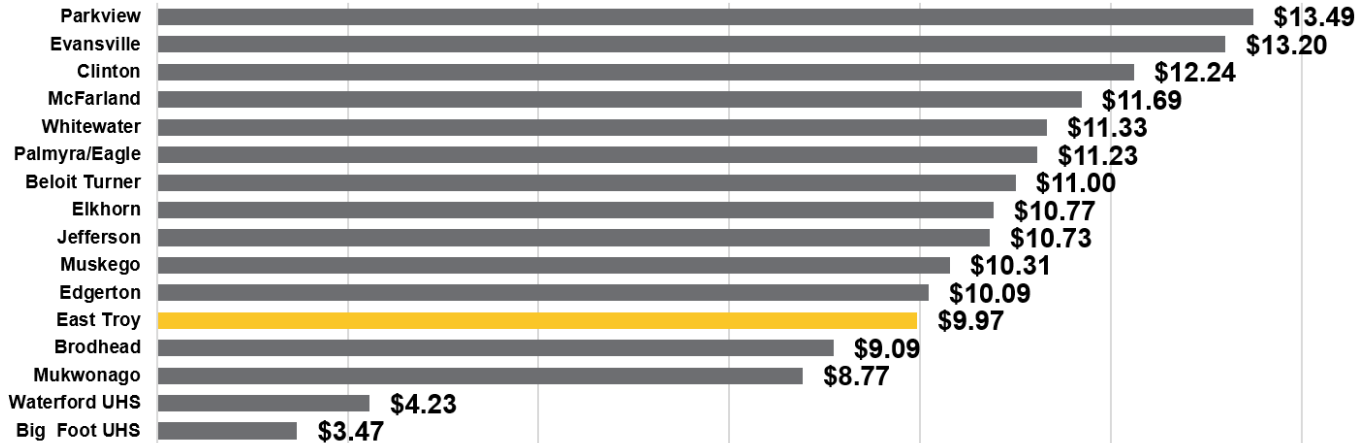
\$18,600,000 G.O. Refunding Bonds (Sept 2015) + \$4,370,000 G.O. Refunding Bonds (March 2016)

Date	Principal	Interest	P&I	18,600,000 Principal callable 2025	Interest	P&I	2015-16	Calendar	Fiscal	End Fund Bal	Fiscal	
								Levy/Rev	Budget/Exp		Principal	Interest
9/1/2016		55,437.50	55,437.50			398,775.00	398,775.00			461,941.75		
3/1/2017	205,000.00	55,437.50	260,437.50		398,775.00	398,775.00	2016-17		1,113,375.00	1,113,425.00	205,000.00	908,425.00
9/1/2017		53,387.50	53,387.50		398,775.00	398,775.00	2016-17	1,111,375.00		459,891.75		
3/1/2018	840,000.00	53,387.50	893,387.50		398,775.00	398,775.00	2017-18		1,744,325.00	840,000.00	904,325.00	
9/1/2018		44,987.50	44,987.50		398,775.00	398,775.00	2017-18	1,735,925.00		451,491.75		
3/1/2019	875,000.00	44,987.50	919,987.50		398,775.00	398,775.00	2018-19		1,762,525.00	875,000.00	887,525.00	
9/1/2019		36,237.50	36,237.50		398,775.00	398,775.00	2018-19	1,753,775.00		442,741.75		
3/1/2020	885,000.00	36,237.50	921,237.50		398,775.00	398,775.00	2019-20		1,755,025.00	885,000.00	870,025.00	
9/1/2020		27,387.50	27,387.50		398,775.00	398,775.00	2019-20	1,746,175.00		433,891.75		
3/1/2021		27,387.50	27,387.50	905,000.00	398,775.00	1,303,775.00	2020-21		1,757,325.00	905,000.00	852,325.00	
9/1/2021		27,387.50	27,387.50		385,200.00	385,200.00	2020-21	1,743,750.00		420,316.75		
3/1/2022		27,387.50	27,387.50	935,000.00	385,200.00	1,320,200.00	2021-22		1,760,175.00	935,000.00	825,175.00	
9/1/2022		27,387.50	27,387.50		371,175.00	371,175.00	2021-22	1,746,150.00		406,291.75		
3/1/2023		27,387.50	27,387.50	965,000.00	371,175.00	1,336,175.00	2022-23		1,762,125.00	965,000.00	797,125.00	
9/1/2023		27,387.50	27,387.50		356,700.00	356,700.00	2022-23	1,747,650.00		391,816.75		
3/1/2024		27,387.50	27,387.50	1,000,000.00	356,700.00	1,356,700.00	2023-24		1,768,175.00	1,000,000.00	768,175.00	
9/1/2024		27,387.50	27,387.50		331,700.00	331,700.00	2023-24	1,743,175.00		366,816.75		
3/1/2025		27,387.50	27,387.50	1,050,000.00	331,700.00	1,381,700.00	2024-25		1,768,175.00	1,050,000.00	718,175.00	
9/1/2025		27,387.50	27,387.50		305,450.00	305,450.00	2024-25	1,741,925.00		340,566.75		
3/1/2026		27,387.50	27,387.50	1,105,000.00	305,450.00	1,410,450.00	2025-26		1,770,675.00	1,105,000.00	665,675.00	
9/1/2026		27,387.50	27,387.50		277,825.00	277,825.00	2025-26	1,743,050.00		312,941.75		
3/1/2027		27,387.50	27,387.50	1,160,000.00	277,825.00	1,437,825.00	2026-27		1,770,425.00	1,160,000.00	610,425.00	
9/1/2027		27,387.50	27,387.50		248,825.00	248,825.00	2026-27	1,741,425.00		283,941.75		
3/1/2028		27,387.50	27,387.50	1,220,000.00	248,825.00	1,468,825.00	2027-28		1,772,425.00	1,220,000.00	552,425.00	
9/1/2028		27,387.50	27,387.50		218,325.00	218,325.00	2027-28	1,741,925.00		253,441.75		
3/1/2029		27,387.50	27,387.50	1,280,000.00	218,325.00	1,498,325.00	2028-29		1,771,425.00	1,280,000.00	491,425.00	
9/1/2029		27,387.50	27,387.50		186,325.00	186,325.00	2028-29	1,739,425.00		221,441.75		
3/1/2030		27,387.50	27,387.50	1,345,000.00	186,325.00	1,531,325.00	2029-30		1,772,425.00	1,345,000.00	427,425.00	
9/1/2030		27,387.50	27,387.50		152,700.00	152,700.00	2029-30	1,738,800.00		187,816.75		
3/1/2031		27,387.50	27,387.50	1,405,000.00	152,700.00	1,557,700.00	2030-31		1,765,175.00	1,405,000.00	360,175.00	
9/1/2031		27,387.50	27,387.50		124,600.00	124,600.00	2030-31	1,737,075.00		159,716.75		
3/1/2032		27,387.50	27,387.50	1,465,000.00	124,600.00	1,589,600.00	2031-32		1,768,975.00	1,465,000.00	303,975.00	
9/1/2032		27,387.50	27,387.50		95,300.00	95,300.00	2031-32	1,739,675.00		130,416.75		
3/1/2033		27,387.50	27,387.50	1,525,000.00	95,300.00	1,620,300.00	2032-33		1,770,375.00	1,525,000.00	245,375.00	
9/1/2033		27,387.50	27,387.50		64,800.00	64,800.00	2032-33	1,739,875.00		99,916.75		
3/1/2034		27,387.50	27,387.50	1,585,000.00	64,800.00	1,649,800.00	2033-34		1,769,375.00	1,585,000.00	184,375.00	
9/1/2034		27,387.50	27,387.50		33,100.00	33,100.00	2033-34	1,737,675.00		68,216.75		
3/1/2035		27,387.50	27,387.50	1,655,000.00	33,100.00	1,688,100.00	2034-35		1,775,975.00	1,655,000.00	120,975.00	
9/1/2035		27,387.50	27,387.50		0.00	0.00	2034-35	1,742,875.00		35,116.75		
3/1/2036	1,565,000.00	27,387.50	1,592,387.50				2035-36		1,619,775.00	1,565,000.00	54,775.00	
							2035-36	1,592,387.50		7,729.25		
	4,370,000	1,256,500	5,626,500	18,600,000	10,291,800	28,891,800				22,970,000	11,548,300	

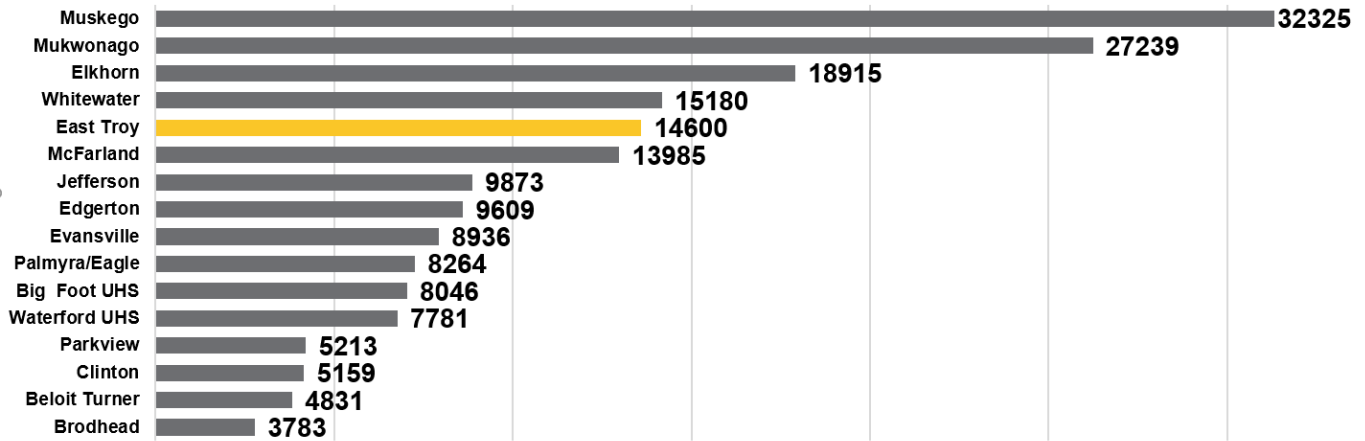


2015-16 Rock Valley Athletic Conference and Local Equalized Tax Levy Information

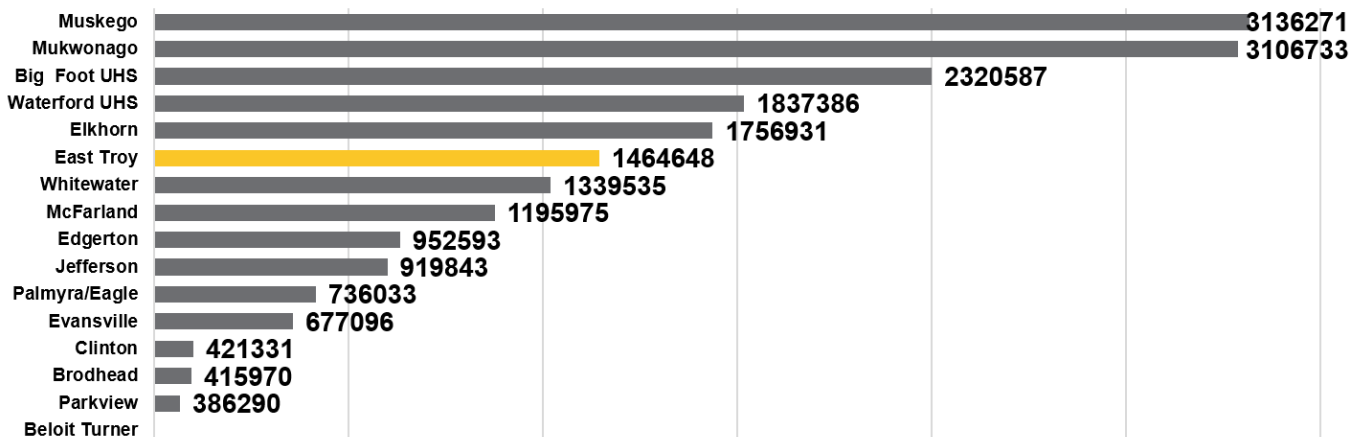
2015-16 Mill Rate



2015-16 Levy (all funds) (\$000)



2015-16 Equalized Value (\$000)





TAX LEVY BY MUNICIPALITY

EAST TROY

2014-15 Total Tax Levy	14,901,612
2014 Tidout	
Equalized Value	1,429,830,001

Municipality	2014 Tidout Equalized Value	2014 Percent of Total	2014 Tax Levy	14 Mill Rate/\$1000
T. EAST TROY	709,609,326	49.63%	7,395,510.54	10.42
T. LA FAYETTE	71,040,693	4.97%	740,382.32	10.42
T. LA GRANGE	23,836,833	1.67%	248,426.20	10.42
T. SPRING PRAIRIE	61,605,501	4.31%	642,049.24	10.42
T. TROY	234,729,664	16.42%	2,446,340.04	10.42
V. EAST TROY	308,366,600	21.57%	3,213,780.26	10.42
V. MUKWONAGO	12,720,036	0.89%	132,567.54	10.42
T. EAGLE	7,921,348	0.55%	82,555.87	10.42
TOTAL	1,429,830,001	100.00%	14,901,612.00	10.42

Percentage Changes from 14-15 to 15-16:

	2014-15	2015-16	\$ Change	% Change
FTE Count INC SUMMER SCH =	1738	1738		0.00%
Revenue Limit =	16,494,917	16,781,701	\$286,784.00	1.74%
Equalization Aid =	3,365,464	4,088,269	\$722,805.00	21.48%
Equalized Value =	1,429,830,001	1,464,648,048	\$34,818,047.00	2.44%
Fd 39 Referendum Levy =	1,698,082	1,771,187	\$73,105.00	4.31%
Total All Funds* =	21,130,268	21,263,168	\$132,899.86	0.63%
Mill Rate =	10.42	9.97	-\$0.45	-4.35%
Total Levy =	14,901,612.00	14,599,734	-\$301,877.99	-2.03%

* Compares unaudited actual to budget

Eq. Aid as % of Rev Limit = **20.40%** **24.36%**

2015-16 Total Tax Le	14,599,734
2015 Tidout	
Equalized Value	1,464,648,048

2015 Tidout Equalized Value	2015 Percent of Total	2015 Tax Levy	15 Mill Rate/\$1000
739,748,737	50.51%	7,373,877.17	9.97
71,133,938	4.86%	709,069.03	9.97
23,759,367	1.62%	236,835.35	9.97
63,173,041	4.31%	629,714.15	9.97
235,552,845	16.08%	2,348,010.42	9.97
309,527,300	21.13%	3,085,393.96	9.97
13,712,200	0.94%	136,684.35	9.97
8,040,620	0.55%	80,149.57	9.97
1,464,648,048	100.00%	14,599,734.01	9.97

EQUALIZED VALUE		LEVY	
Inc/Dec	% Inc/Dec	Inc/Dec	% Inc/Dec
30,139,411	4.25%	-21,633.37	-0.29%
93,245	0.13%	-31,313.29	-4.23%
-77,466	-0.32%	-11,590.85	-4.67%
1,567,540	2.54%	-12,335.09	-1.92%
823,181	0.35%	-98,329.62	-4.02%
1,160,700	0.38%	-128,386.29	-3.99%
992,164	7.80%	4,116.82	3.11%
119,272	1.51%	-2,406.29	-2.91%
34,818,047	2.44%	-301,877.99	-2.03%

Assuming the number of properties has not increased;
I.E. No new buildings or raised buildings:

Village of East Troy: Eq. Value Increase of 0.38%, levy decrease of -3.99%=-

\$100,000 home last year paid a mill rate of \$10.42 or \$1042 in school taxes in 2014-15.

IF equalized value increases 0.38% proportionally, the house may be valued at \$100,380. This year they would pay a mill rate of \$9.97. Therefore: $\$9.97 * 100.38 = \$1,001$ in school taxes in 2015-16. \$41 dec

Town of East Troy: Eq. Value Increase of 4.25%, levy decrease of -0.29%=-

\$100,000 home last year paid a mill rate of \$10.42 or \$1042 in school taxes in 2014-15.

IF equalized value increases 4.25% proportionally, the house may be valued at \$104,250. This year they would pay a mill rate of \$9.97. Therefore: $\$9.97 * 104.25 = \$1,039$ in school taxes in 2015-16. \$3 dec

AVERAGE:

\$100,000 home last year paid a mill rate of \$10.42 or \$1042 in school taxes in 2014-15.

This year: $\$9.97 * 102.44 = \$1,021$ in school taxes in 2015-16

\$150,000 home

\$21 dec

\$31 dec

IF 2.44% represents new growth,

This year: $\$9.97 * 100 = \997 in school taxes in 2015-16

\$150,000 home

\$45 dec

\$67 dec

Those municipalities growing less than
2.44% of value, carry less of the average levy inc now.



EAST TROY

COMMUNITY SCHOOL DISTRICT

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

BOARD OF EDUCATION ANNUAL MEETING BOOKLET: APPENDIX

DPI ANALYSIS OF AID/AID FORMULA

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION ANALYSIS OF GENERAL AID AND EQUALIZATION AID FORMULA COMPONENTS**

East Troy Community

	2006-07 FINAL AID (2006-06 DATA) 4,722,745,900	2007-08 FINAL AID (2007-08 DATA) 4,799,591,900	2008-09 FINAL AID (2008-09 DATA) 4,652,500,000	2009-10 FINAL AID (2009-10 DATA) 4,652,500,000	2010-11 FINAL AID (2010-11 DATA) 4,261,954,000	2011-12 FINAL AID (2011-12 DATA) 4,293,658,000	2012-13 FINAL AID (2012-13 DATA) 4,381,894,800	2013-14 FINAL AID (2013-14 DATA) 4,475,960,500	2014-15 FINAL AID (2014-15 DATA) 4,475,960,500	2015-16 FINAL AID (2015-16 DATA) 4,475,960,500	2016-17 JULY 1 EST (2015-16 DATA) 4,394,098,000
GENERAL AID APPROPRIATION	0	0	0	0	0	0	0	0	0	0	0
YEAR OVER YEAR APPRO CHANGE											
STATE PRIMARY GUARANTEE	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000
STATE SECONDARY GUARANTEE	1,292,558	1,328,428	1,255,891	1,243,710	1,091,049	1,091,500	1,091,500	1,091,500	1,091,500	1,091,500	1,124,300
STATE TERTIARY GUARANTEE	483,015	528,306	582,588	581,087	584,023	555,356	536,523	531,951	546,173	546,173	558,554
PRIMARY COST CEILING	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
SECONDARY COST CEILING	8,251	8,525	8,868	9,299	9,498	9,005	9,087	9,227	9,401	9,401	9,688
DISTRICT MEMBERSHIP	1,704	1,711	1,731	1,770	1,748	1,785	1,777	1,733	1,721	1,758	1,763
% CHANGE IN MEMBERSHIP	0.4%	1.2%	1.2%	2.3%	-1.2%	2.1%	-0.4%	-2.5%	-0.1%	1.6%	0.3%
DISTRICT INTRA MEMBERS	0	0	0	0	0	0	0	0	0	0	0
DISTRICT INTER MEMBERS	0	0	0	0	0	0	0	0	0	0	0
DISTRICT PRIMARY COST	1,704,000	1,711,000	1,731,000	1,770,000	1,748,000	1,785,000	1,777,000	1,733,000	1,721,000	1,758,000	1,763,000
DISTRICT SECONDARY COST	12,875,704	12,875,275	13,619,508	14,524,620	15,168,930	15,168,930	14,224,885	14,014,771	14,240,337	14,788,958	15,316,844
DISTRICT TERTIARY COST	861,630	1,230,467	2,307,719	1,198,317	1,351,577	1,236,065	1,169,502	2,414,115	1,469,707	1,469,707	1,190,453
DISTRICT TOTAL SHARED COST	15,011,334	15,816,742	17,658,227	17,472,134	17,453,969	18,305,507	16,917,273	18,386,052	17,996,042	17,996,042	18,270,397
% CHANGE IN SHARED COST	5.4%	5.4%	11.6%	-2.8%	-0.2%	4.9%	-5.8%	8.7%	-2.1%	-2.1%	1.5%
DISTRICT SHARED COST/MEMBER	8,809	9,244	10,201	9,702	9,985	10,255	9,701	10,622	10,622	10,237	10,363
SECONDARY CEILING	8,251	8,525	8,868	9,299	9,498	9,005	9,087	9,227	9,401	9,401	9,688
DISTRICT SHARED COST/MEMBER AS % OF SECONDARY CEILING	106.8%	108.4%	115.0%	105.4%	107.4%	108.0%	107.7%	115.1%	115.1%	108.9%	107.0%
DISTRICT EQUALIZED VALUE	1,265,704,218	1,420,015,718	1,490,782,447	1,621,772,637	1,532,386,932	1,524,311,375	1,528,880,524	1,430,030,734	1,406,325,907	1,430,771,401	1,465,472,848
% Change	12.19%	4.98%	4.98%	8.79%	-5.51%	-0.53%	0.30%	-6.47%	-1.66%	1.74%	2.43%
DISTRICT EQ VALUE/MEMBER	742,784	829,933	861,215	916,256	876,652	853,956	860,372	825,176	812,437	813,863	831,238
% Change	11.73%	11.73%	6.39%	6.39%	-4.32%	-2.59%	0.75%	-4.09%	-1.54%	0.18%	2.13%
AVERAGE VALUE PER MEMBER	483,015	528,306	563,373	562,588	591,087	564,023	555,356	596,523	531,951	546,173	558,554
% State Change	9.38%	3.41%	6.64%	-0.26%	-1.54%	-2.94%	-3.38%	-0.85%	2.87%	2.27%	2.27%
DISTRICT EQUALIZED VALUE/MEM AS % OF STATE AVERAGE	153.8%	157.1%	152.9%	157.3%	150.9%	151.4%	154.9%	153.8%	152.7%	149.0%	148.8%
DISTRICT PRIMARY AID	1,048,185	975,232	958,576	929,695	954,008	995,192	984,825	982,042	1,002,323	1,016,658	1,003,679
DISTRICT SECONDARY AID	5,295,352	4,831,468	5,095,237	3,926,261	4,281,377	1,790,002	3,149,639	3,419,573	3,690,879	3,856,843	3,992,537
DISTRICT TERTIARY AID	-511,792	-702,514	-1,220,035	-502,582	-610,020	-694,769	-678,877	-659,202	-1,272,912	-720,332	-581,174
DISTRICT TOTAL EQUALIZATION AID	5,791,745	5,104,185	4,833,778	4,353,374	4,625,365	2,090,426	3,455,587	3,782,413	3,420,290	4,153,169	4,415,041
PRIMARY TIER AID/COST RATIO	61.5%	57.0%	55.4%	52.5%	54.0%	55.8%	55.4%	57.2%	57.9%	57.8%	56.9%
SECOND TIER AID/COST RATIO	42.5%	37.4%	37.4%	29.5%	29.5%	11.8%	22.1%	24.4%	25.9%	26.1%	26.1%
TERTIARY TIER AID/COST RATIO	-53.8%	-57.1%	-52.9%	-57.3%	-50.9%	-51.4%	-54.9%	-53.8%	-52.7%	-48.0%	-48.8%
TOTAL AID/COST RATIO	38.6%	32.3%	27.4%	25.4%	26.5%	11.4%	20.0%	22.4%	18.6%	23.1%	24.2%
DISTRICT SPECIAL ADJUSTMENT AID	0	0	0	0	0	2,072,403	82,817	0	0	0	0
DISTRICT INTER AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0	0
DISTRICT INTRA AID (CHAP 220)	0	0	0	0	0	2,072,403	82,817	0	0	0	0
DISTRICT SPEC ADJ-CHAP 220 AID	0	0	0	0	0	0	0	0	0	0	0
DISTRICT GENERAL AID TOTAL	5,791,745	5,104,185	4,833,778	4,353,374	4,625,365	4,162,628	3,538,404	3,782,413	3,420,290	4,153,169	4,415,041
% CHANGE IN GROSS GENERAL AID	-11.9%	-5.3%	-9.9%	-6.2%	6.2%	-10.0%	-15.0%	6.9%	-9.5%	21.4274%	6.3064%

* AID AMOUNTS REFLECT ELIGIBILITY, AS CHOICE/CHARTER DEDUCTIONS AND OCT/JUNE ADJUSTMENTS HAVE NOT BEEN INCORPORATED HERE. THIS TOOL IS INTENDED TO HIGHLIGHT THE INTERNAL ASPECTS OF THE FORMULA THAT EXPLAIN WHY AID MAY BE CHANGING FROM YEAR TO YEAR. REMEMBER THAT THE LINE IS AMOUNT (NOT FOUND ON THIS PRINTOUT) IS THE ONE THAT IS USED IN THE REVENUE LIMIT COMPUTATION.

** DISTRICTS MAY NOT RECEIVE EXACTLY 85% (90% for 2011-12) OF THEIR PRIOR YEAR'S ELIGIBILITY IF, IN THE PRIOR YEAR, THEY HAD A REVENUE LIMIT PENALTY.



HISTORY OF REVENUE LIMIT

Longitudinal History of Revenue Limit Per Member* East Troy Community

	1993-94	1994-95	1995-96	1996-97	1997-98	1998-99	1999-00	2000-01
Current 3-Year Average Members (Line 6)**	1,620	1,658	1,689	1,702	1,708	1,717	1,735	1,719
Maximum Revenue Limit (Line 11)	\$8,348,573	\$8,866,669	\$9,370,251	\$9,792,985	\$10,179,355	\$10,591,642	\$11,071,243	\$11,427,041
Max Rev Lim Per Mem (Line 11 ÷ Line 6)	\$5,153.44	\$5,347.81	\$5,547.81	\$5,753.81	\$5,959.81	\$6,168.69	\$6,381.12	\$6,647.49
State Average Revenue Limit Per Member	\$5,817.60	\$5,993.40	\$6,208.28	\$6,440.89	\$6,664.55	\$6,906.08	\$7,158.28	\$7,418.61

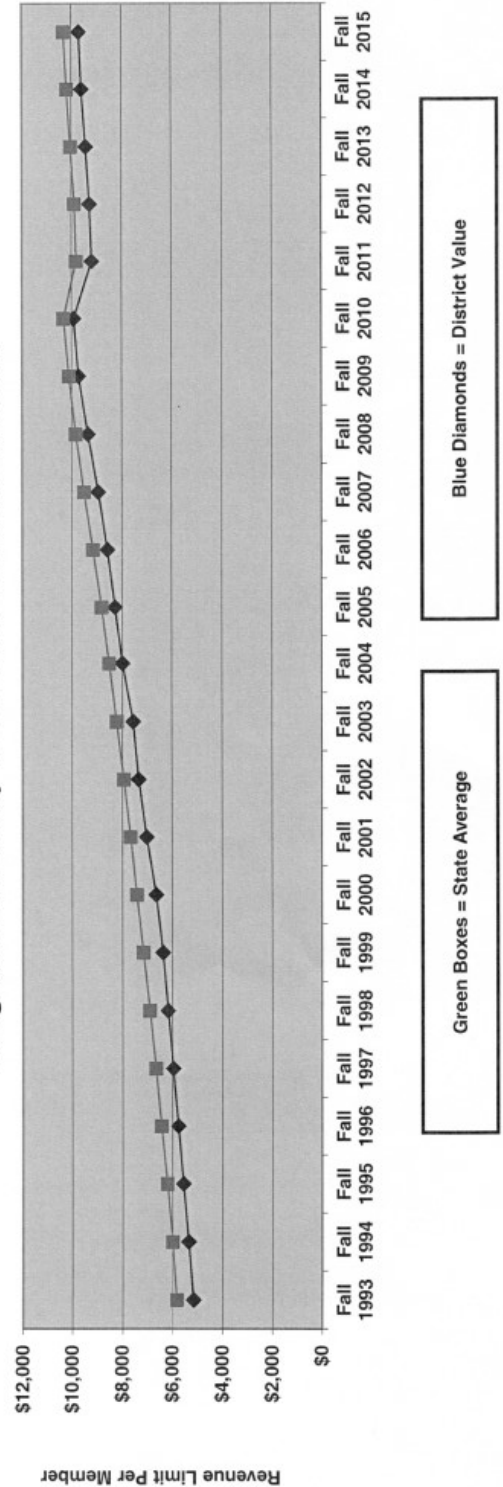
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Current 3-Year Average Members (Line 6)	1,722	1,696	1,692	1,688	1,696	1,702	1,700	1,719
Maximum Revenue Limit (Line 11)	\$12,102,971	\$12,456,819	\$12,796,385	\$13,469,544	\$14,034,671	\$14,584,119	\$15,188,700	\$16,062,619
Max Rev Lim Per Mem (Line 11 ÷ Line 6)	\$7,028.44	\$7,344.82	\$7,562.88	\$7,979.59	\$8,275.16	\$8,568.81	\$8,934.53	\$9,344.16
State Average Revenue Limit Per Member	\$7,667.18	\$7,931.03	\$8,215.79	\$8,511.44	\$8,814.62	\$9,150.31	\$9,498.69	\$9,836.25

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17
Current 3-Year Average Members (Line 6)	1,732	1,749	1,751	1,742	1,727	1,720	1,730	
Maximum Revenue Limit (Line 11)	\$16,827,918	\$17,339,508	\$16,078,172	\$16,165,723	\$16,274,157	\$16,494,917	\$16,781,701	
Max Rev Lim Per Mem (Line 11 ÷ Line 6)	\$9,715.89	\$9,913.96	\$9,182.28	\$9,279.98	\$9,423.37	\$9,590.07	\$9,700.41	
State Average Revenue Limit Per Member	\$10,107.42	\$10,316.38	\$9,809.13	\$9,884.42	\$10,035.89	\$10,185.15	\$10,311.59	

*Data for all years was taken from Final district Revenue Limit files at the Department of Public Instruction.

** "Current 3-Year Average" is defined as an average of the second-prior, prior and current year's September FTE plus 40% of Summer School FTE.

Longitudinal History of Revenue Limit Per Member



Green Boxes = State Average

Blue Diamonds = District Value



EAST TROY

COMMUNITY SCHOOL DISTRICT

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BOARD OF EDUCATION ANNUAL MEETING BOOKLET: APPENDIX

2016-17 BUDGET REDUCTION SUMMARY

"Budget pressures are relentless and insatiable." Accounting Conference, March 2015
 "Unlimited desires and needs that collide with limited resources." Joe Schroeder

Per pupil: \$0 ; Matching aid: \$250 from \$150
 Overall 1% Approximate Revenue Increase to Budget

16-17:

Original Target Amount to reduce:	387,957
(After tech line item reduction for chromebooks)	<u>-300,000</u>
	87,957

Impact Needs:

- 30,000** Hard to fill; competitive placements
- 38,000** MS PT position to FT
implementation of SmartLab w/dedicated staff
- 20,000** PT Reading - Read 180
- 6,600** EduClimber Data Warehouse
- 50,000** Elementary Curriculum Adoption
- 21,604** 1.7% salaries (diff over 1.5 to maintain grid)
(1.58 supplemental / .12 CPI)

Total Needing to be Reduced: 254,161

Recommendation:

16-17 a given reduction scheduled is a PV class reduction due to attrition and the grade level:
 Retiree Replaced, exp sav. -20,000 -90,000

Note: Retirees this year (inc two known at this time) - min change overall (600,665 to 609,291 @ 8% inc)

Health Insurance - 3.9% renewal all groups -89959.59 No change to Ins
 -43579.15 Change of ER and Urgent Care Copays + Telemedicine

Health Insurance Change Options - actives
 Deductible from \$250 / \$500 to \$500 / \$1000 -53,000
 additional savings from retirees w/same change -18,000
 Deductible from \$250 / \$500 to \$1000/\$2000 -136,563
 Deductible from \$250 / \$500 to \$2000 / \$4000 -256,056
 Cash in Lieu Reduction from \$5500 to \$5000 -19,000

Dental Renewal 0% -10,000

Personalized Learning Coordinator - reorganization -72,000

Subtotal Reductions: -253,539

Total for balancing budget: 622.26

Possible impact needs/ additions:

- Tech budget increase based on future replacement cycles - \$100,000?
- X Don't recode current items into flow-thru (\$124K) - saving reduction in aid for future years
- x Gifted and Talented FTE
- x Class Sizes
- Human Resource Coordinator
- x Curriculum Coordinator
- x District Assessment Coordination
- x Summer School Coordinator
- x Athletic Director
- 50% Community Revenue Generator / Facility Use Coordinator Facility Use coord in AD
- Fund 80 Part-Time Community Fitness Room Supervisor
- Communications Person / PR
- x Adjunct Gateway Prof to teach Robotics Course
- x Data Warehouse
- x Future supplemental pay needs

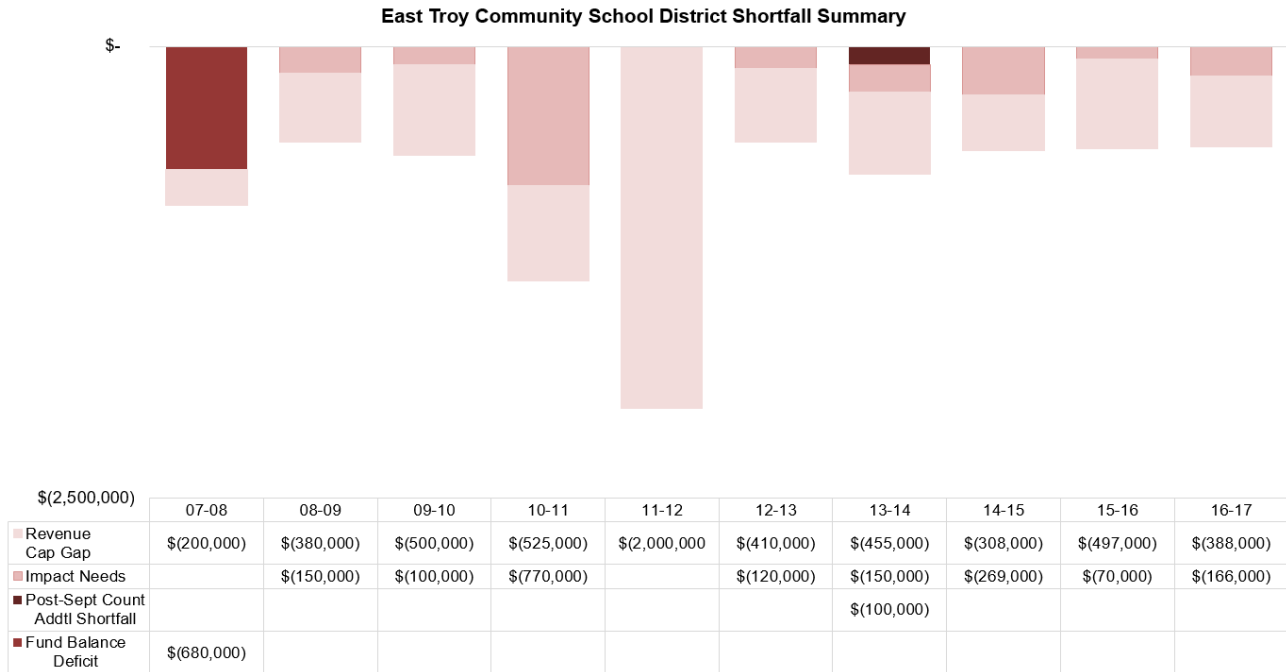
Levy impact only: Transfer of Services (TOS), Fund 80

Reconfigurations Budget Neutral
 Learning Center / Alt Ed / English
 AD
 Keyboarding / Yearbook
 MS/HS Tech Ed
 CTE Coordinator



Revenue Cap Gap and a Balanced Budget

Revenue cap gap shortfalls have existed since the time of revenue caps being implemented in 1993. That said, since 2007-08 our revenue cap gap has been approximately *\$5.7 million*. That figure does not include “impact needs” or additional shortfalls occurring at various times of the year. Should all those totals be included, the East Troy Community School District has been balancing *\$8.2 million* of costs in the last 10 years.



Revenue Cap Gap (Shortfall) and a Balanced Budget: Each school year, budget planning begins with a reasonable estimate of the increased cost of salaries, benefits, and other expenditures. A school’s budget is predominantly salaries and benefits (75-80%). Salaries are projected using CPI or 1.5% (In the past, salaries were projected using QEO). Benefits are projected using estimates from insurers. Revenues from the State are calculated via the revenue limit formula. The difference between expected costs and expected revenues is the shortfall (the effect of rising costs and fewer dollars). The annual process of balancing the budget then begins. In order to balance the budget, we make changes to staffing levels, health insurance, and other benefits

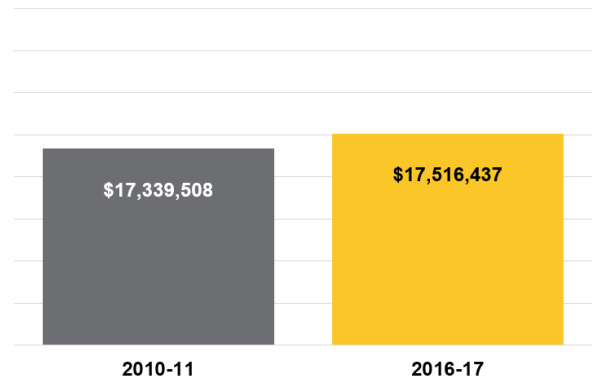
Impact Needs: Impact needs are larger changes to the budget that need to be added. As educational needs change, programs, services, and/or staff may need to be added or budgets increased (ie: additional maintenance on buildings).

Post-September Count Additional Shortfall: An additional shortfall may exist if after the official September Third Friday count projections did not come to fruition.

Fund Balance Deficit: At the close of the fiscal year, expenditures exceeded revenues. This either occurred due to unexpected expenditures throughout the year, or not predicting enough necessary reductions via the revenue cap gap.

Costs and Funding Not Increasing at Same Rate: The District’s revenue limit from the State of WI (which includes property taxes and state aid) has not drastically increased from 2010-11. Each year we must create a budget to mitigate rising costs and fewer dollars.

ETCSD Revenue Limit (Property Taxes + State Aid)





Understanding Your Tax Bill

Below highlights some key differences between Assessed Value and Equalized Value and how School Tax calculations are completed. (The calculation continues with State and County credits against School Tax).

All calculations below utilize example figures.

	Assessed Value	Equalized Value "estimated fair market value"
Who Utilizes	Municipalities	School District (per WI Statute 120.17 8(a-c))
DPI Definition	Property values determined by the local municipal assessor on January 1 of any given year	Value that results when the Department of Revenue applies an adjustment factor to the municipality during the past year and is meant to ensure that each type of property has comparable value regardless of local assessment practices.
Value Calculation	Assessed Value \$150,000	Assessed Value/ Average Assessment Ratio \$150,000/0.7466 = \$200,910.80
Mill Rate Calculation	Total School Tax/Municipality Assessed Value \$1,147,695/85,057,645 = \$0.013493 = \$13.493 per \$1000 of assessed value	School District sets mill rate \$10.07 per \$1000 of assessed value
School Tax Calculation	Assessed Value/\$1000 * Municipal Mill Rate \$150,000/1000 * 13.493 = \$2,024	Equalized Value/\$1000 * School Mill Rate \$200,910.80/1000 * 10.07 = \$2,024

Note: The municipality mill rate is higher than the school mill rate because the total assessed property value is less than the total equalized property value.