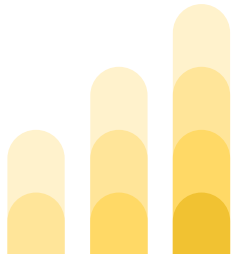




# Annual Meeting Agenda

- I. Call to Order
- II. Pledge of Allegiance
- III. Open Meeting Statement
- IV. Election of a Temporary Chairperson
- V. Appoint Recording Clerk
- VI. Annual Voluntary Service to Education Awards
- VII. District Administrator's Report / State of the District
  - A. Celebrations
  - B. Student Surveys / Data
- VIII. Financial Components
- IX. Treasurer's Report
- X. Presentation of the Budget
- XI. Hearing on the Budget
- XII. Resolution A - Adoption of Tax Levy
- XIII. Resolution B - Salaries for Board of Education Members
- XIV. Resolution C – Set Date and Time for 2020 Annual Meeting
- XV. Resolution D – Acquisition of Real Property
- XVI. Resolution E – Leasing of Property
- XVII. New Business
- XVIII. Adjourn

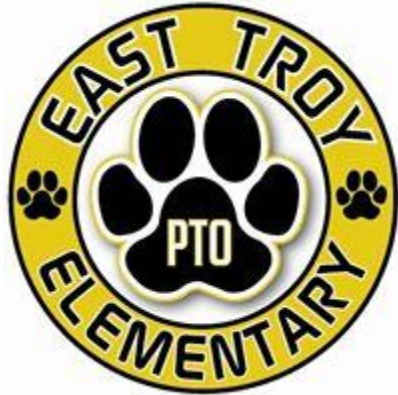


# VI: Voluntary Service to Education Award

Congratulations and Thank You to...

**SARA BANKS**

*Positive Ambassador of Our Schools and Classroom Math Tutor*



Fine Arts Program  
Folders and Calendar  
Magnets  
Hooked on Fishing  
PBIS  
Playground Equipment  
Reading Comes Alive  
Week

Holiday Shopper  
Vehicle Day  
Pumpkin Carving & Walk  
Book Fairs  
Birthday Celebration  
Staff Appreciation  
Family Fun Nights

# A few of our celebrations

- Remain committed and steadfast to students being **empowered** through Personalized Learning Environments (PLE's) that keep the student at the center of the learning process through *autonomy (voice)*; *mastery (continuous improvement)*; and *purpose (value)*
- Continue to meet or exceed 48 - 58% of students reaching their individual growth target for math and reading (55.9% - reading and 54.5% - math for 2015 - 2016 school year; 57.6% - reading and 58.8% - math for 2016 - 2017 school year; 55.6% - reading and 61.3% - math for 2017 - 2018 school year, and 56% - reading and 58% math for 2018 - 2019 school year)
- 102 students took 169 AP exams with 76% of those students earning a 3 or higher in the 2018 - 2019 school year.
- Over 15 transcribed courses at ETHS
- Certificates were earned with 14 Youth Apprenticeships
- Creation of the "Assessment Continuum" - changes in practices related to formative and summative assessments as well as feedback and goal setting
- ETHS Jazz Ensembles have earned a rating of 1st at State for seven years in a row
- 14 youth apprenticeship students earned certifications
- 40 youth apprenticeship students at ETHS
- E.T.H.S. NASA HUNCH teams chosen to attend Johnson Space Center based upon their projects
- 69.8% of our teaching staff holds a Masters Degree
- 6.4% of our teaching staff was National Board Certified during the 2015 - 2016 school year; 7.4% as of 2017 - 2018; and now 9.5% as of the 2018 - 2019 school year (1% of Wisconsin teachers are NBC)
- 30 educators completed the PBL Master Course
- Successful coordination by our pupil services team of bi-monthly parent and community education nights focused on supporting families on relevant student needs
- 5th Annual (CO)OPERATION LEARN family fun night for elementary families
- Continued efforts on literacy and the adoption of practices that strengthen the framework and close gaps especially in areas of phonemic awareness, phonics and vocabulary
- M.S. moved to a workshop model of ELA. Model combines instruction for both reading and writing and allows for more student-centered approaches to instruction
- Continued use of course overviews - learning targets to guide learning
- Juniors scored above state average on ACT
- New math programs were implemented at elementary, and M.S. and H.S. levels. Bridges and CPM both address problem solving and critical thinking. In addition, requires collaboration and communication

# Celebrations

- Girls volleyball team - State Champions
- All schools recognized through WI RTI center / PBIS network for developing an equitable system leading student success
- Implemented “Innovation Lab” for all students at Prairie View. Students demonstrated learning with creative hands-on methods
- Budget supported new chromebooks for students and staff for the 2019 - 2020 school year
- District wide facility improvements to support student learning and employee-centered working conditions
- Updated playground equipment at Prairie View
- District-wide data retreats at school buildings continue to evolve
- Class of 2020 will have had the opportunity to take Robotics all three years in middle school and continue through high school
- ETHS has earned a Global Education Achievement Certificate (1 of only 59 schools in 2015)
- Over 100 7th and 8th grade band and choir students participated in 113 events at the Wisconsin School of Music Association (WSMA) District Solo Ensemble Festival with 164 first place medals and 46 second place medals
- Continued Stay and Play for infants to age 4 toward promoting social development - (1x per week for an hour at L.P.P.)
- No tax levy increase for the 2018 - 2019 school year
- Highest overall salary increases in last seven years
- Fall Musical - “Little Mermaid”
- 18-19 school year had E.T.H.S. kickoff the year with students exploring more opportunities as they developed post-secondary plans which supported Academic and Career Planning (ACP)
- Demo of Chester Byrnes which reduced remaining operating cost of \$20,000 back in the regular budget
- Last payment on long-term debt that allowed \$130,000 back in regular budget
- Added several positions toward supporting various departments/schools that would benefit our students
- Applied for and received several new grants including State Safety Grants and CTE Grants
- Food Service Breakfast Success and overall turnaround


# Celebrations

- Boys Cross Country team finished 3rd at State meet. Henry Chapman won the individual title while Nate Fox finished on the podium
- Tommy Larson won State wrestling title and three others competed at state
- Peer Mentoring Grant was awarded to E.T.C.S.D. which supported our educators in the following ways: Tech Coaches, Inst. Coaches, New Educator Induction Program - 24 staff members were trained as mentors
- New high school schedule for 2019 - 2020 school year (Trimesters)
- Over 100 M.S. and H.S. students participated in the Annual Sidewalk Chalk Art Festival
- Continued STEAM Expo
- Prairie View new furniture that supports flexible seating
- Continuing to update programming opportunities
- First in State of Wisconsin to provide Smart Labs to our students (Prairie View and MS - 2016 - 2017 / Little Prairie Primary - 2017 - 2018) - Little Prairie Primary being the first in the nation to have a SmartLab completely dedicated to primary-aged children
- Continuing to increase authentic applications within Smart Labs and Robotics with the use of Glowforge (laser cutting and printing) and Endurapress / Sawgrass printing (screen printing)
- State and world recognized Fab Lab - (1 of 5 recognized Fab Labs in state of WI by Fab Foundation)
- Offer community use of our Fab Lab
- Continued community partnerships
- Student acceleration process aligned to meet the rigor of the Bridges and CPM math curriculum
- Football team won its first football playoff game in school history
- Summer School continues to expand course options
- Prairie View Smart Lab during Summer School held a Cardboard Arcade which raised \$216.00 for the ETCRC
- Wrap around daycare with partnership with YMCA began in 2017 - 2018 school year
- Many team and individual athletic / club accomplishments
- Much, much more!!!



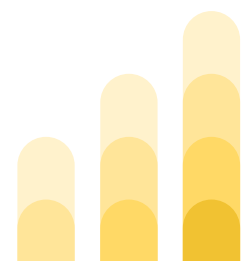
# 21st Century Learning Committee

## 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
- 



# District Goals

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

# Top 10 skills

## in 2020

---

1. Complex Problem Solving
2. Critical Thinking
3. Creativity
4. People Management
5. Coordinating with Others
6. Emotional Intelligence
7. Judgment and Decision Making
8. Service Orientation
9. Negotiation
10. Cognitive Flexibility

## in 2015

---

1. Complex Problem Solving
2. Coordinating with Others
3. People Management
4. Critical Thinking
5. Negotiation
6. Quality Control
7. Service Orientation
8. Judgment and Decision Making
9. Active Listening
10. Creativity

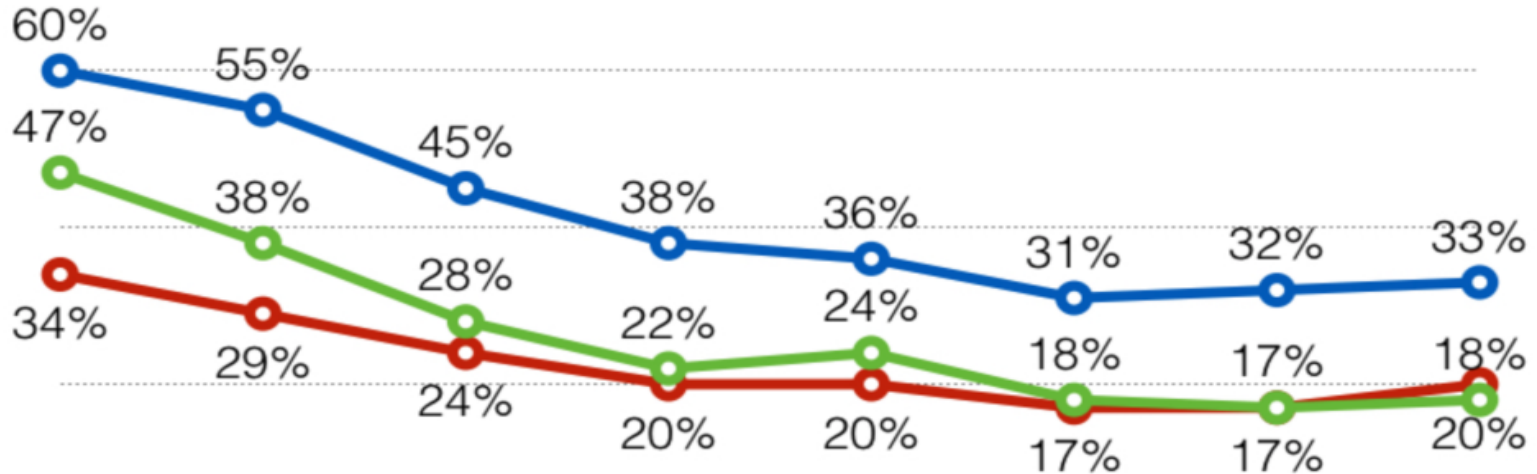




# Gallup (2016)

## Percentage of Students Who Strongly Agree By Grade

- ◊ In the last 7 days, I have learned something interesting at school
- ◊ I have fun at school
- ◊ At this school, I get to do what I do best every day






# E.T. School Perceptions Survey

I enjoy being at school (%):

	<u>2013</u>	<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>18</u>	<u>19</u>
5th	59	53	70	73	76	60	74
8th	63	45	47	63	57	58	42
12th	59	51	45	56	51	42	50






# E.T. School Perceptions Survey

School was boring (%):

	<u>2013</u>	<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>18</u>	<u>19</u>
5th	48	52	21	30	29	45	34
8th	60	73	76	65	66	63	69
12th	58	71	67	48	58	62	73

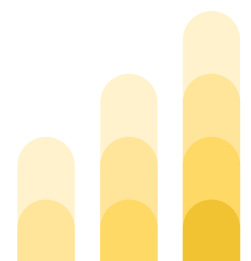




# E.T. School Perceptions Survey

Learning can be fun (%):

	<u>2013</u>	<u>14</u>	<u>15</u>	<u>16</u>	<u>17</u>	<u>18</u>	<u>19</u>
5th	77	69	85	85	81	78	88
8th	81	61	61	75	73	71	63
12th	95	81	82	97	83	71	73



# Difficult and challenging work to truly put student learning at the center of everything.

What is our purpose? - selecting talent or developing talent (T. Guskey, 2011)

-teach students something or prepare them for anything (A.J. Juliana and J. Spencer)

-reporting learning or developing learners

-valuing what is assessed or assess what we value

-being accessible or developing relationships

-educator driven environments or learner empowered environments

-creating learning environments that represent 1 C is more important than another, or ensuring learning environments that represent the 5 C's as equally important per learning process (creativity, critical thinking, collaboration, communication, and content)

-meet attainment levels or growth levels, or ensure attainment levels (proficiency levels) and growth levels

# E.T. School Perceptions Survey

Positive relationships / connections with adults at school (%):

5th	<u>2013</u> 82	<u>14</u> 78	<u>15</u> 87	<u>16</u> 88	<u>17</u> 88	<u>18</u> 81	<u>19</u> 85
8th	86	72	77	84	81	78	73
12th	N/A	N/A	N/A	N/A	N/A	80	90

<https://www.youtube.com/watch?v=Cp95gWHVejo&list=PLbqLqiKiuZmT6jIH9e9-kJsM3n5WhWFR&index=71&t=2s>

# E.T. School Perceptions Survey

	<u>2018</u>	<u>2019</u>
School prepared me to communicate and collaborate effectively (%):		
5th	83	94
8th	70	62
12th	57	60
School prepared me to be more creative (%):		
5th	80	88
8th	67	64
12th	46	52
School prepared me to be more of a critical thinker (%):		
5th	84	88
8th	66	65
12th	64	60

# E.T. School Perceptions Survey

	<u>2018</u>	<u>2019</u>
My classes were interesting(%):		
5th	72	88
8th	65	57
12th	70	67
Learning experiences in my classes were very authentic / real world experiences (%):		
5th	75	82
8th	45	51
12th	39	48
I was provided much opportunity for choice and voice in determining how I would represent my learning (%):		
5th	76	87
8th	57	55
12th	53	55



# E.T. School Perceptions Survey

2018      2019

I was allowed time to self-reflect and self assess upon my learning - “what I know, did not **yet** know, and how to improve upon the ‘**not yet**’ learning targets” (%):

5th	N/A	81
8th	N/A	51
12th	N/A	55

Three learning methods you would like your teachers to use more often to assist with your learning (%):

5th      N/A      Use of technology (57) / Choose how to represent learning (55) / Extended opportunities to demonstrate learning (50)

8th      N/A      Project-based learning (67) / Choose how to represent learning (58) / Opportunities to revise work, quizzes, tests to represent accurate learning (55) / Extended opportunities to demonstrate learning (53)

12th      N/A      Opportunities to revise work, quizzes, tests to represent accurate learning (61) / Extended opportunities to demonstrate learning (57) / Choose how to represent learning (57)

Disruptive behavior in classes is interfering with my learning (%):

5th	67	61
8th	59	60
12th	46	53

# Embrace a Growth Mindset

## WE MUST ...

- ...provide clarity to learning targets
- ...allow student voice to represent learning (when and how)
- ...allow students to explore and take risks, without being penalized during learning process
- ...allow errors as welcomed opportunities to learn, self-reflect, set goals, and continue to learn without being penalized
- ...view setbacks as positives and a crucial part to learning process and ensuring of learning
- ...utilize each other, resources, technology and space
- ...communicate and provide evidence of learning

## LEARNING MUST ...

- ...be about learning process and involve strong self-reflection
- ...involve / harness student voice
- ...**build confidence, motivation, self-worth, engagement, and purpose**
- ...be authentic - real world experiences that connect to the child
- ...increase creativity and critical thinking, explore problems, and encourage innovation
- ...be more hands on
- ...encourage collaboration, communication and connectivity
- ...connect to student interests and be flexible to readiness

# 8 THINGS TO LOOK FOR IN TODAY'S CLASSROOM

FROM THE INNOVATOR'S MINDSET  
BY GEORGE COUROS



**VOICE**



**CHOICE**



**TIME FOR  
REFLECTION**



**OPPORTUNITIES  
FOR  
INNOVATION**



**CRITICAL  
THINKERS**



**PROBLEM  
SOLVERS/FINDERS**




**SELF  
ASSESSMENT**



**CONNECTED  
LEARNING**

# Reflection

IF STUDENTS LEAVE SCHOOL LESS CURIOUS  
THAN WHEN THEY STARTED, WE HAVE  
**FAILED THEM.**   
#INNOVATORSMINDSET

# Maintain the Course and Keep Moving Forward

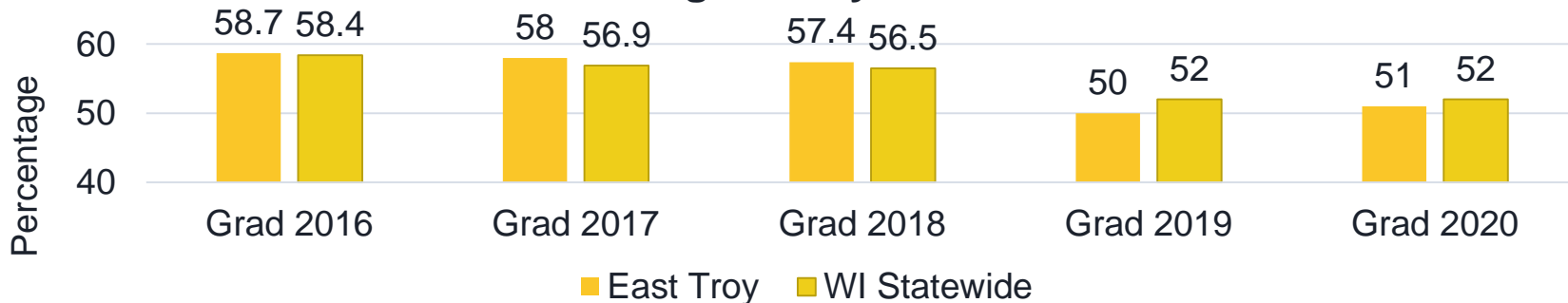
- Continue to develop curriculum renewal process that support learner empowered environments through PLE's
- Continue to maintain and update E.U.'s and Learning Targets as needed for clarity of learning
  - Any new course must always have E.U.'s and Learning Targets completed prior to seeking board approval
- Sharing of Learning Targets with parents
- Authentically implement learning targets (clarity of learning) with students to foster and empower student learning process
- Align student summative assessments to learning targets
- Shift to flexible summative assessments that communicate growth and progress (when a pupil is assessed and possibly how a pupil is assessed / extended opportunities to demonstrate learning)
- Utilize more formative assessments to ensure timely feedback and accurate feedback of learning growth toward empowerment of learning and the learning growth process (reflection of learning process and student goal setting)
- Continue PPG related to continuum of assessments
- Move pupils to learn self-reflection of their learning by focusing on - “where am I now related to learning targets”, “where am I going”, and “how am I going to get there”; with an emphasis on “NOT YET”
- Develop assessment capable learners - six characteristics of an assessment capable learner

# Maintain the Course and Keep Moving Forward

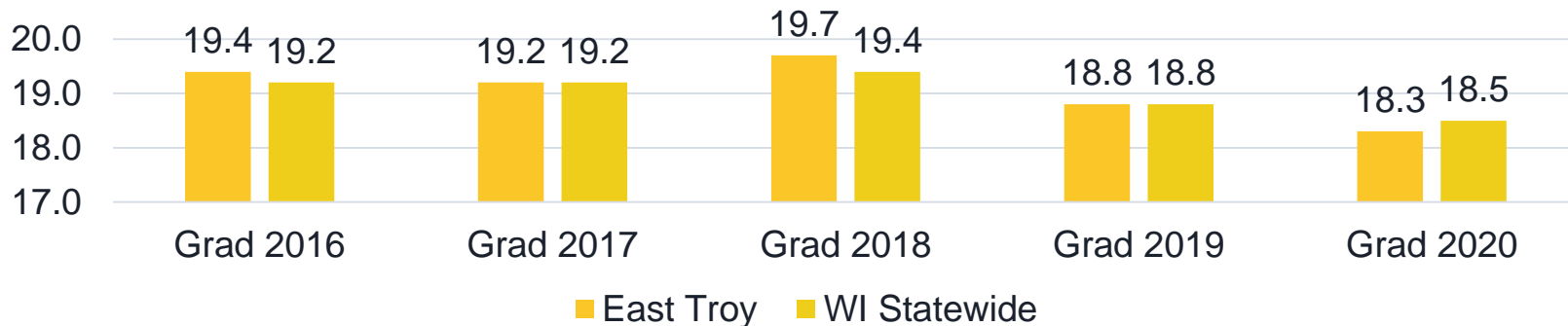
- Developing reassessment policies and practices that support our purpose and what we value
- Begin to create plans and initiate implementation of action related to grading/reporting of learning and recommended changes that supports the sole purpose of student learning
- Begin reflecting upon and discussing the “use of homework” toward aligning to our purpose and what we value
- Increased approaches of PLE policy within classroom
- Remain committed to our quadrants of attainment/proficiency and growth
- Continue to utilize “Teaching and Learning Rounds” of student learning targets and assessments
- Building-wide SLO’s

## ACT Results - English

### ACT - ENGLISH Percent College Ready

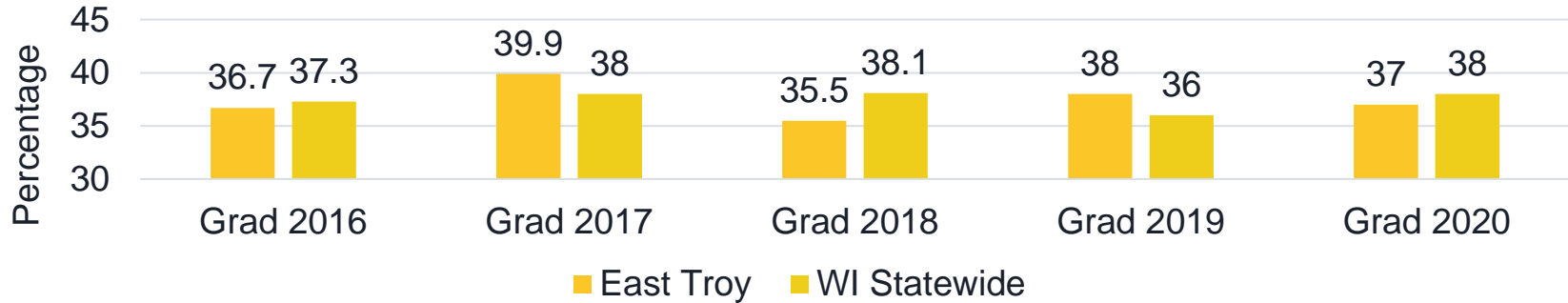


### ACT - ENGLISH Average Score

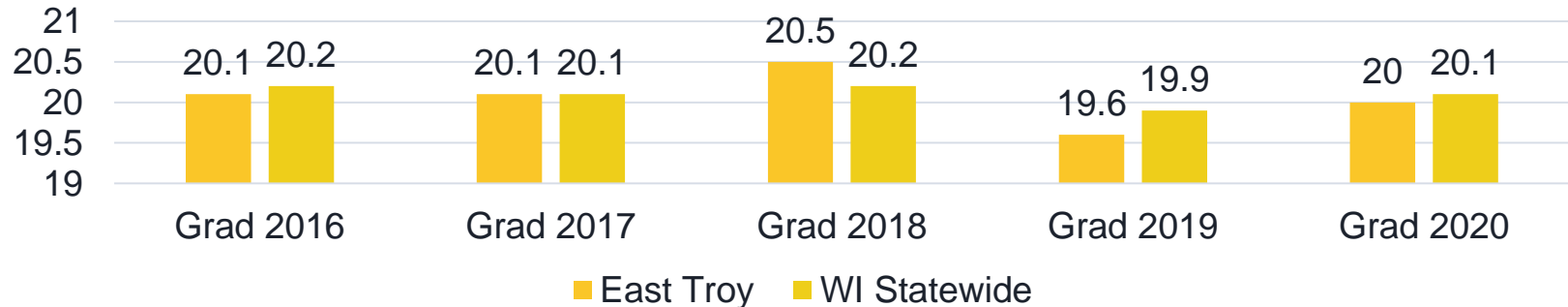


## ACT Results - Reading

### ACT - READING Percent College Ready



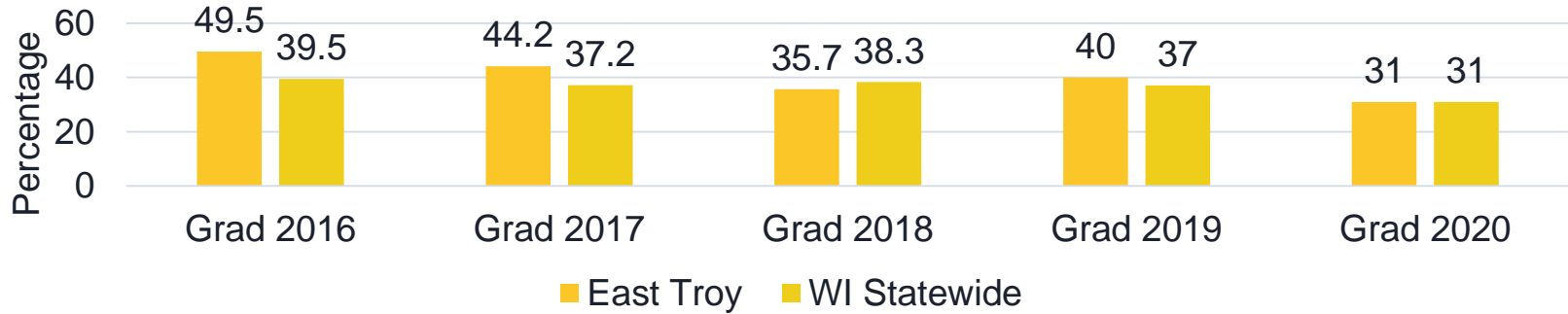
### ACT - READING Average Score



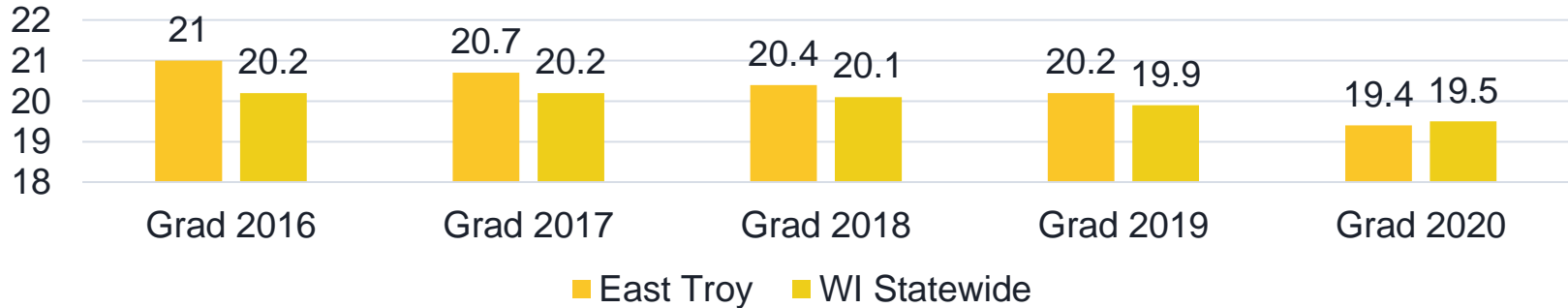


## ACT Results - Math

### ACT - MATH Percent College Ready

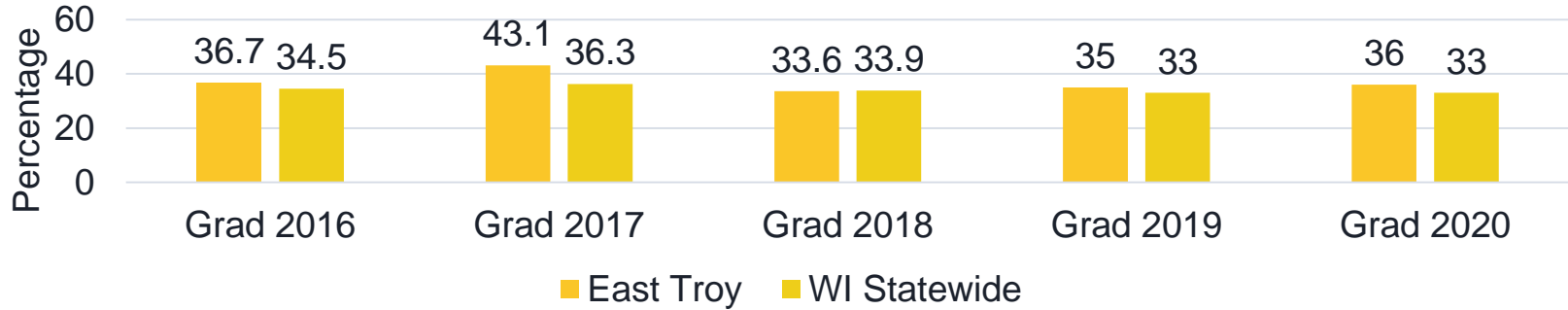


### ACT - MATH Average Score

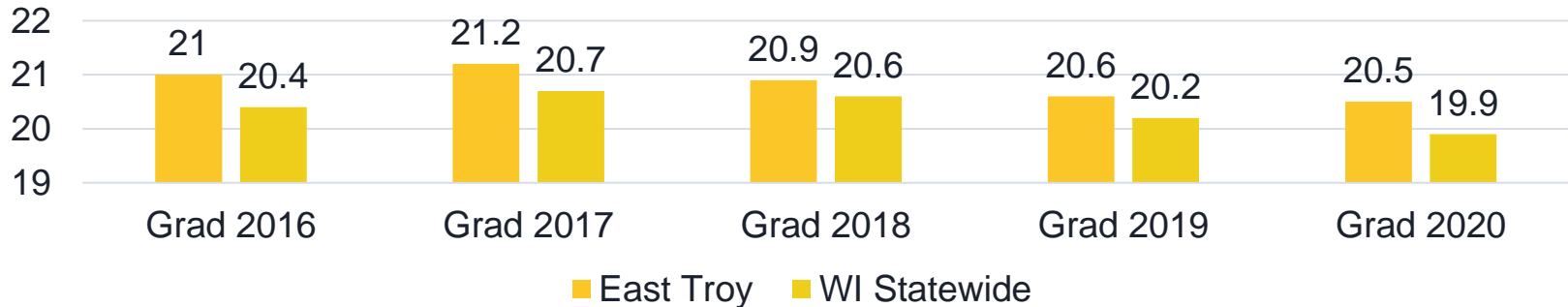


## ACT Results - Science

### ACT - SCIENCE Percent College Ready

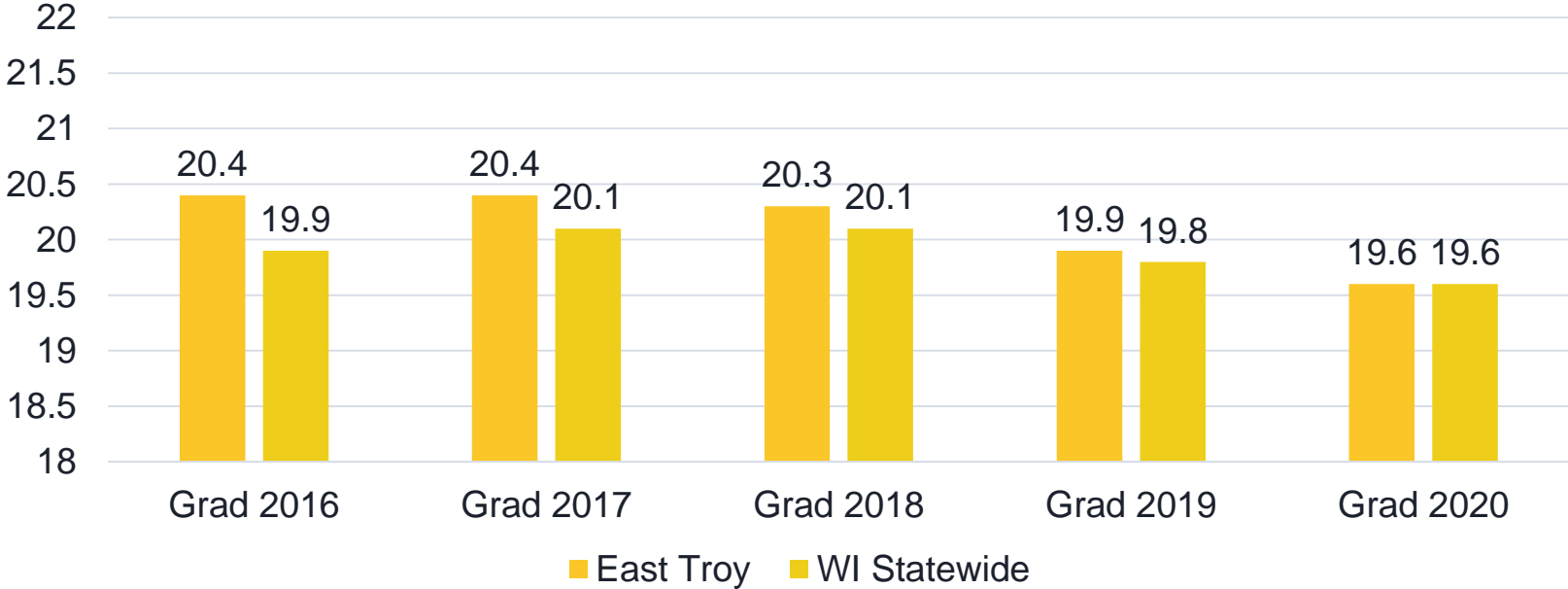


### ACT - SCIENCE Average Score

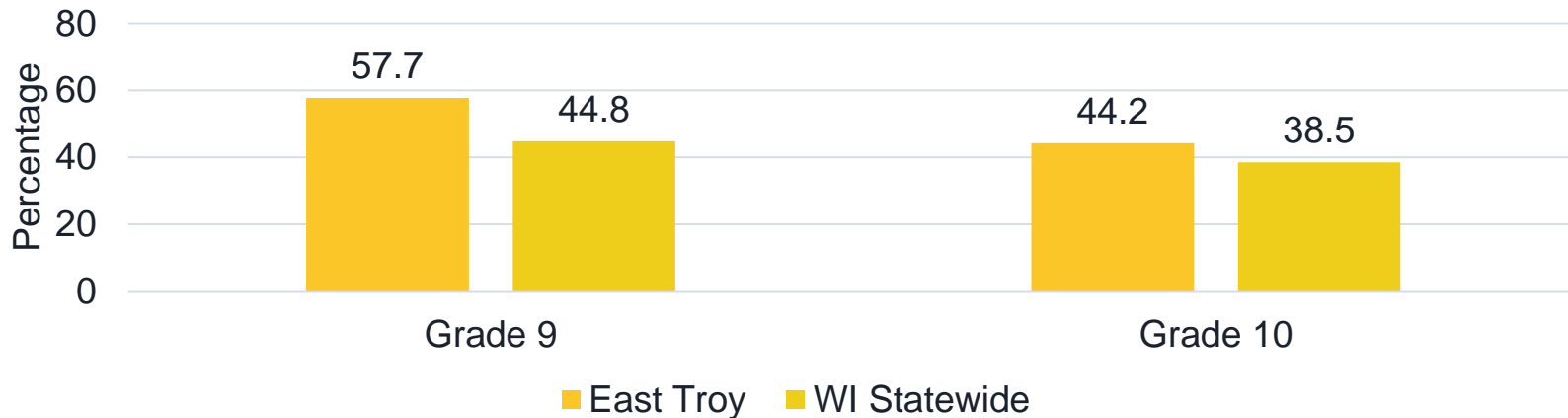


# ACT Results - Composite

## ACT - COMPOSITE Average Score

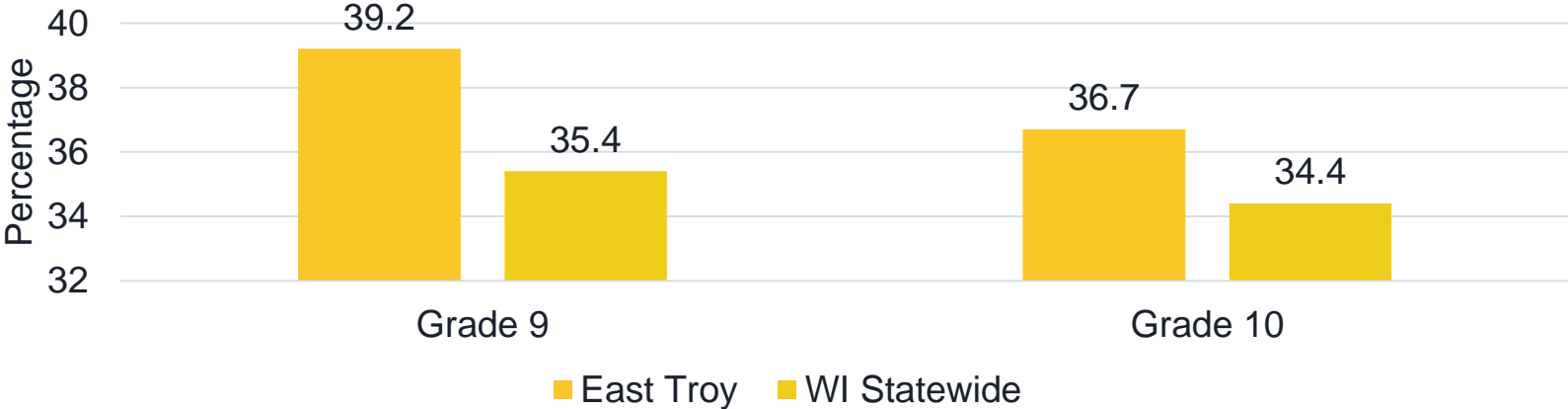


## 2019 ACT ASPIRE - MATH Percent College Ready



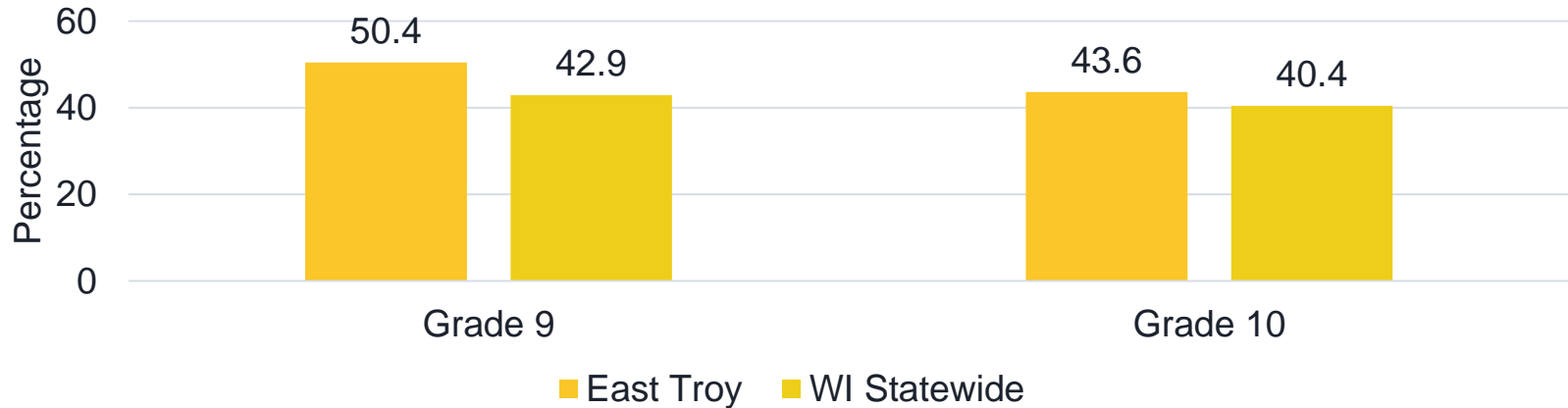
**ACT Aspire Performance:** This data allows districts to predict the college and career readiness levels of their students as they progress toward graduation.

## 2019 ACT ASPIRE - SCIENCE Percent College Ready



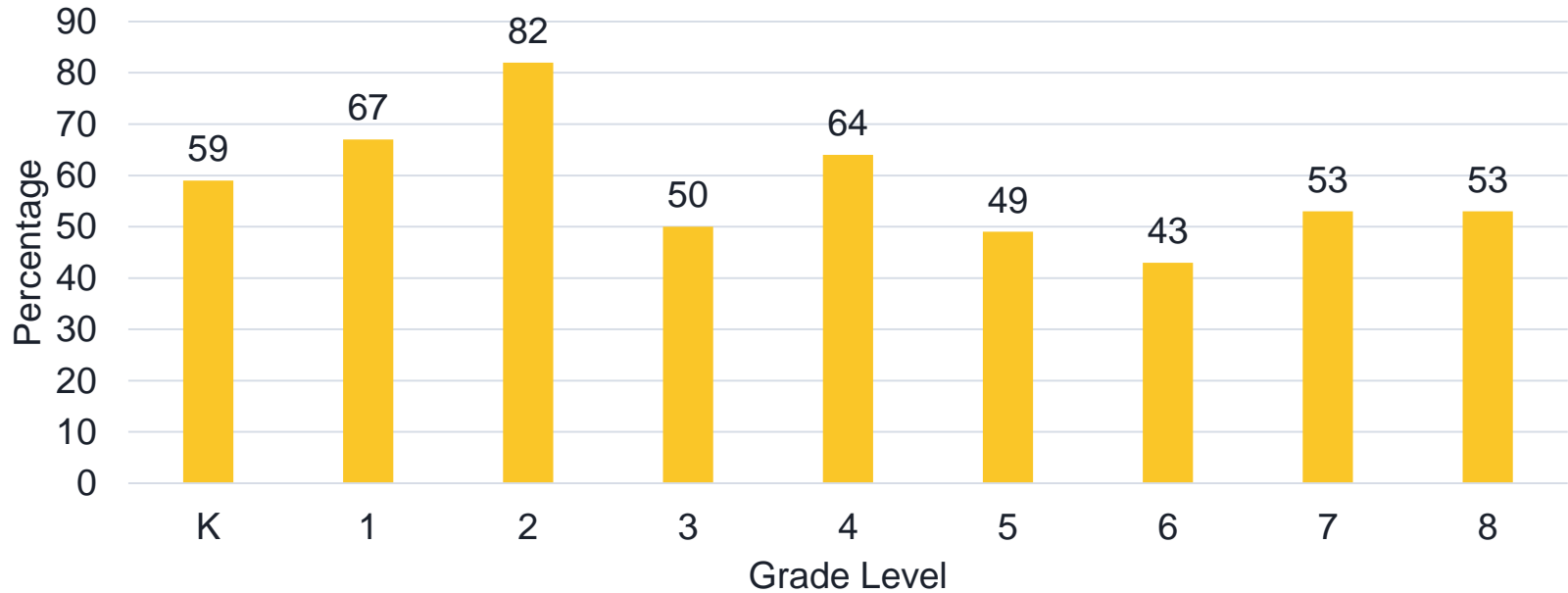
**ACT Aspire Performance:** This data allows districts to predict the college and career readiness levels of their students as they progress toward graduation.

## 2019 ACT ASPIRE - ELA Percent College Ready

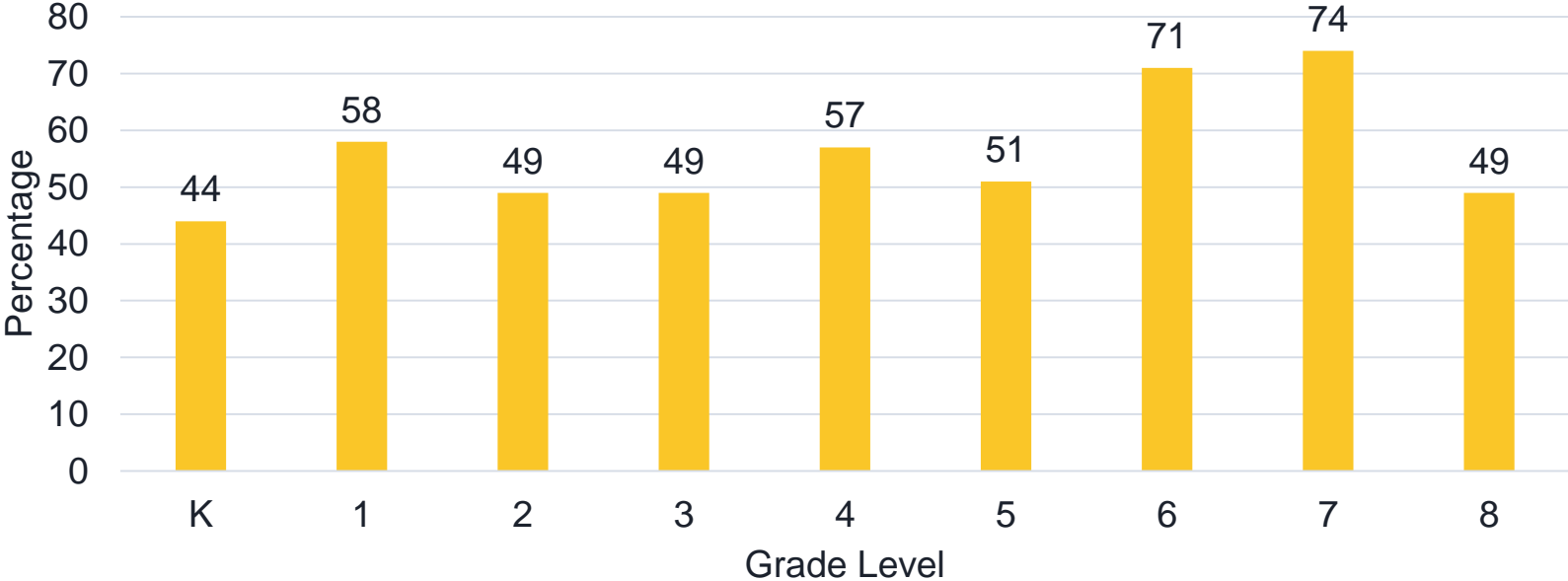


**ACT Aspire Performance:** This data allows districts to predict the college and career readiness levels of their students as they progress toward graduation.

## 2019 MAP - MATH Percent Met Growth Target

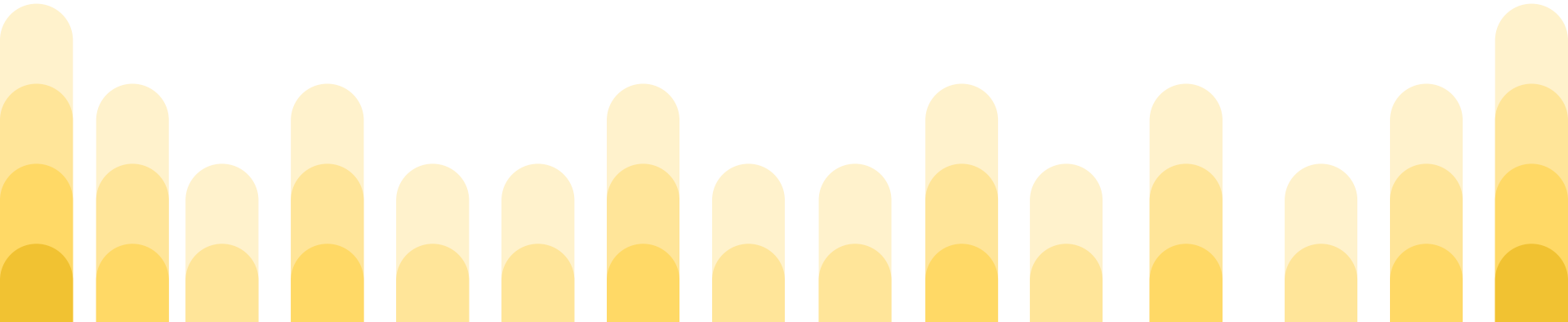


# 2019 MAP - READING Percent Met Growth Target





# VIII. FINANCIAL COMPONENTS



# WI SCHOOL FUNDING FORMULA

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PROPERTY TAXES  
STATE AID +

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**REVENUE LIMITS**

In 1993 revenue limits were established. Revenue limits cap the amount a school district can receive per student. After state aid is distributed each year, a school district can tax its property owners up to the district's revenue limit amount. Therefore, as state aid goes down, property taxes go up.



# Headcount Definition (Actual Enrollment)

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

## Includes Students Who Are

ETCSD Residents

Open-enrolled IN

Non-residents enrolled at ETCSD

## Excludes Students Who Are

Enrolled in alternative/off-site placements

Open-enrolled out

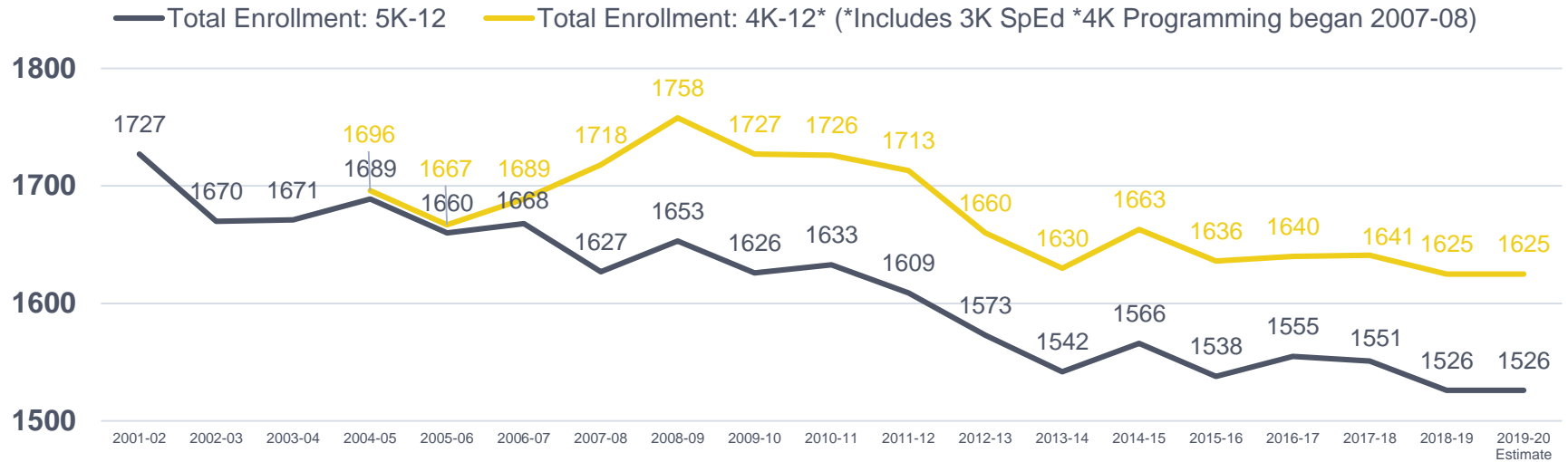
Residents enrolled outside the district

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



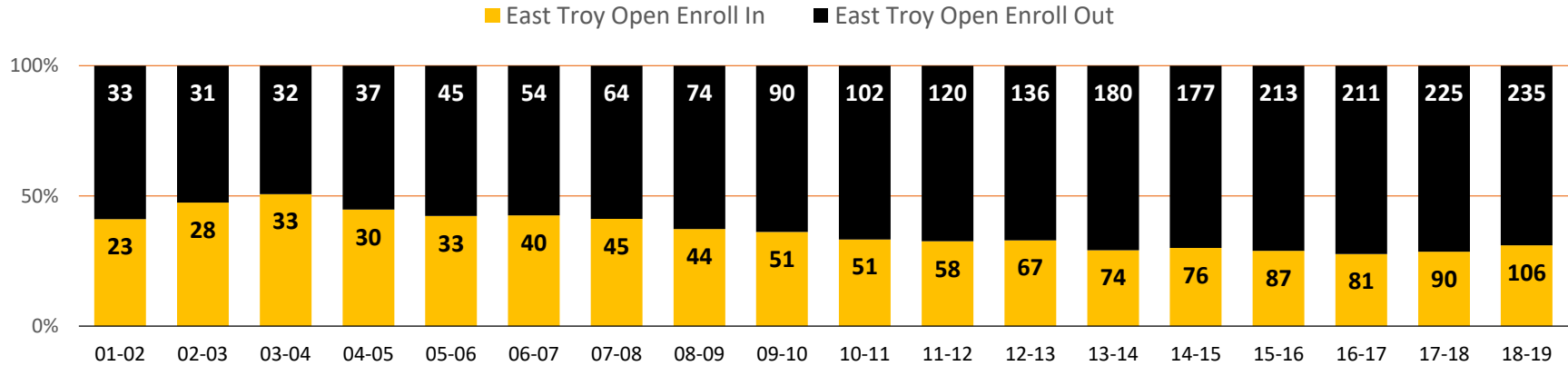
# Impact of 4K Enrollment & Gradual Declining Enrollment

## East Troy Enrollment and Resident Count Based Upon September Count

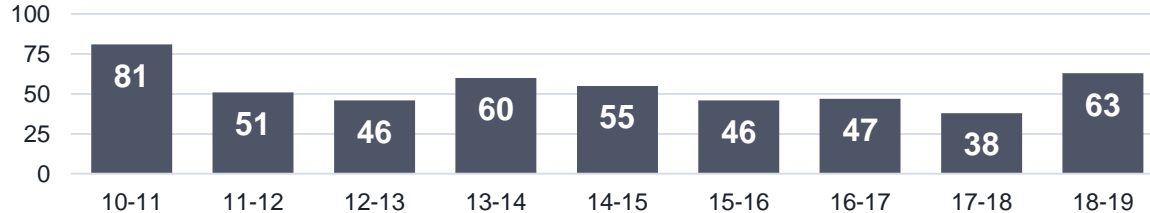


# Additional Data (Open Enrollment)

## East Troy Open Enroll In and East Troy Open Enroll Out



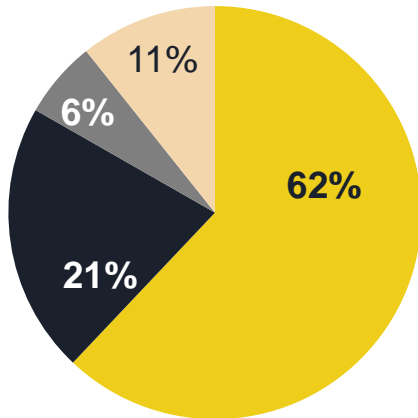
## ETCSD Number of Home School Students By Year



# General Fund Components

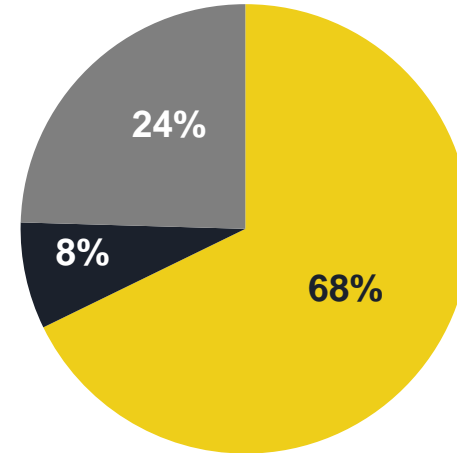
## 2019-20 Revenues

- Property Taxes (LOCAL)
- Equalization Aid (STATE)
- Per Pupil Aid
- Other



## 2019-20 Expenditures

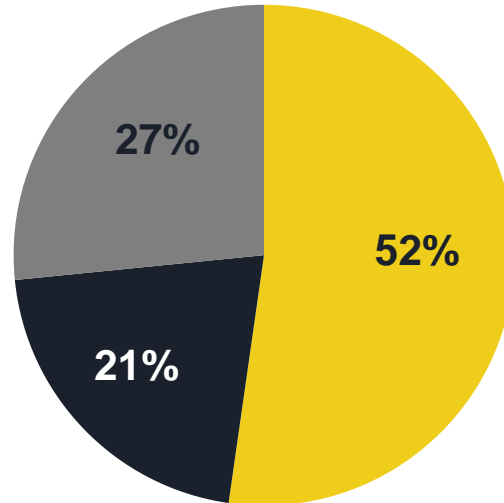
- Salaries & Benefits
- Fund 27 Transfer
- Other



# General Fund & Fund 27 (Salaries/Benefits)

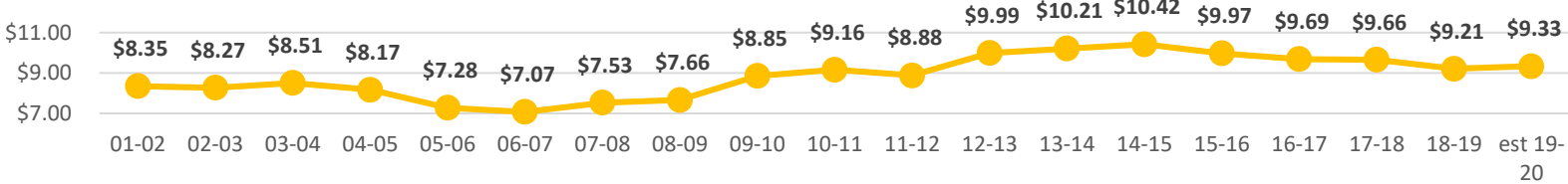
## 2019-20 General Fund & Fund 27 Salaries and Benefits

■ Salaries ■ Benefits ■ Other



# Mill Rate

## East Troy Community School District Mill Rate



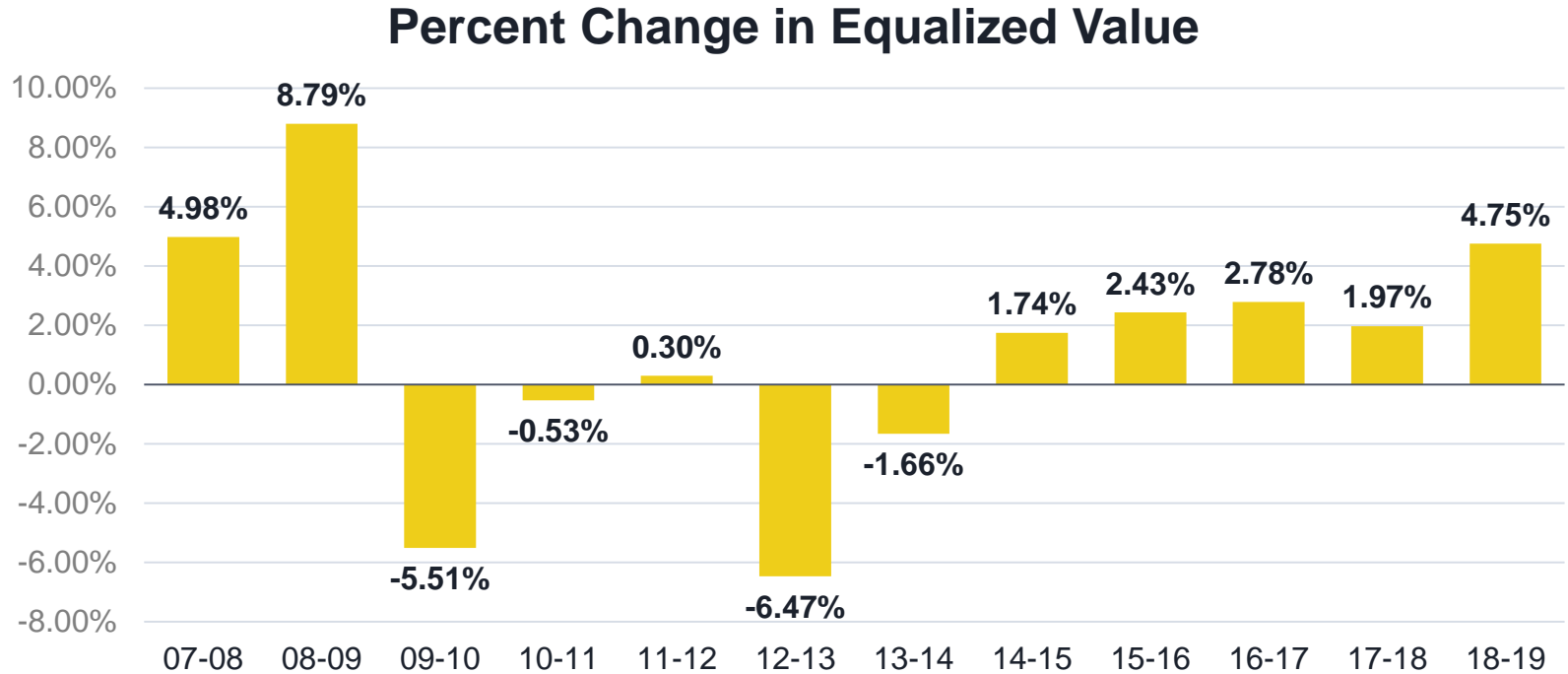
## 2018-19 Rock Valley Athletic Conference and Local Mill Rate



See Appendix "Rock Valley Athletic Conference 2018-19 Equalized Tax Levy Information" for Comparables



# Percent Change in Equalized Value



See Appendix "WI DPI Analysis of General Aid and Equalization Aid Formula Components" for Comparisons to State Increases

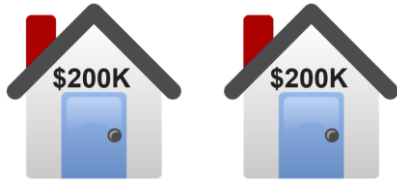
# Mill Rate and Taxes

Mill Rate can increase, even when taxes decrease

Mill Rate = taxes / property (\$1000)

## EXAMPLE YEAR 1

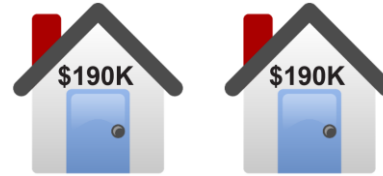
School Taxes: \$2,000 each



$$\begin{array}{r} \text{MILL RATE} \\ \hline \$2000 \\ \$200 \\ \hline = \\ \mathbf{\$10.00} \end{array}$$

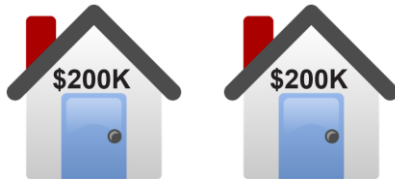
## EXAMPLE YEAR 2

School Taxes: \$1,944 each  
2.8% decrease from previous year



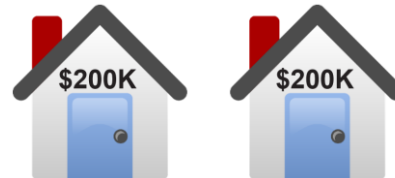
$$\begin{array}{r} \text{MILL RATE} \\ \hline \$1944 \\ \$190 \\ \hline = \\ \mathbf{\$10.23} \end{array}$$

## EAST TROY 2018-19



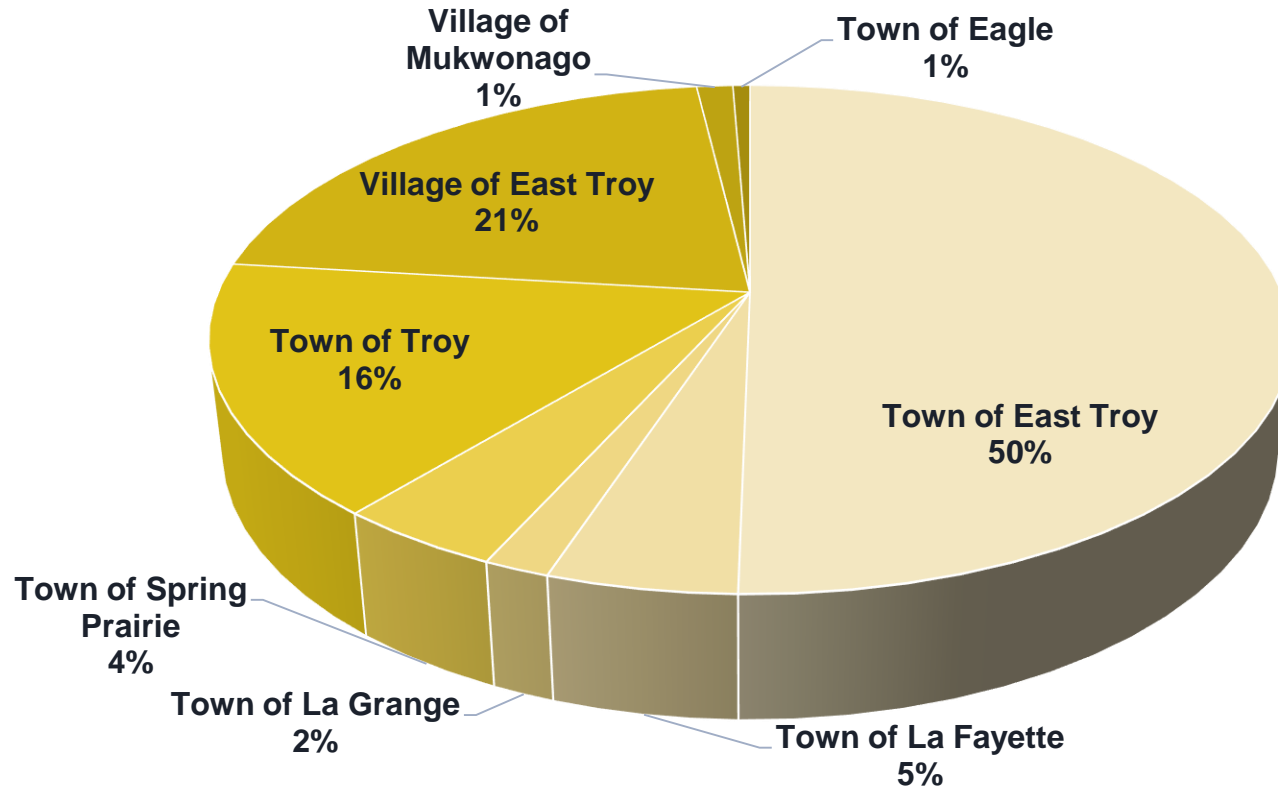
$$\begin{array}{r} \text{MILL RATE} \\ \hline \$1,842 \\ \$200 \\ \hline = \\ \mathbf{\$9.21} \end{array}$$

## EAST TROY 2019-20 est



$$\begin{array}{r} \text{MILL RATE} \\ \hline \$1,904 \\ \$204 \\ \hline = \\ \mathbf{\$9.33} \end{array}$$

# 2018-19 ETCSD Tax Levy



See Appendix "Tax Bill Analysis" for steps to understand the components of a tax bill.

# In terms of percentages...

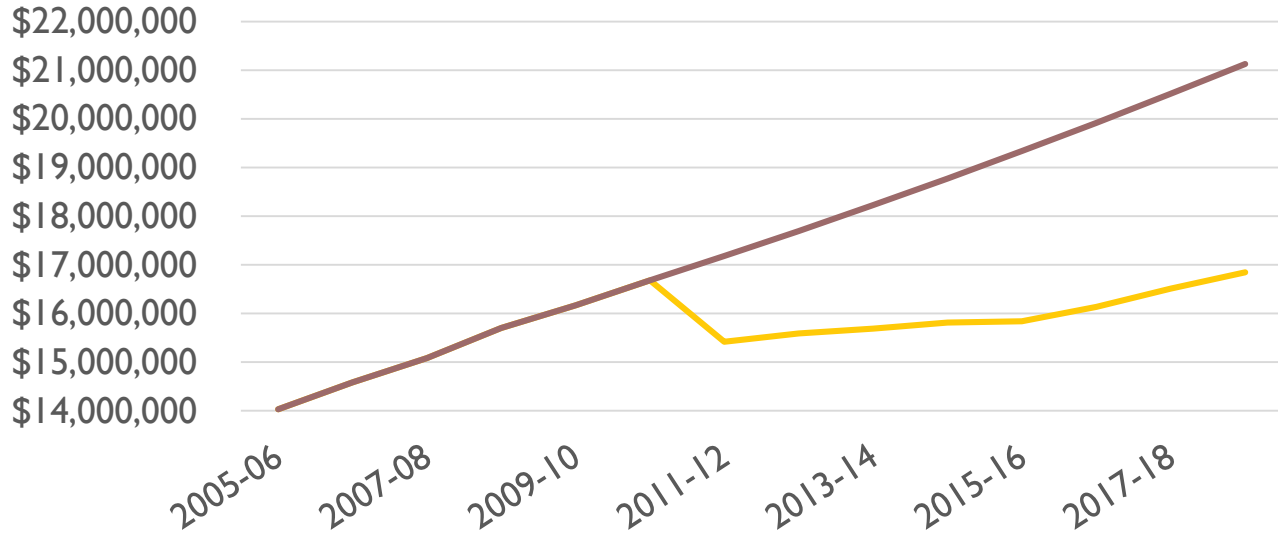
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2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
\$14,584,119	\$15,082,601	\$15,703,163	\$16,168,434	\$16,680,024	\$15,418,688	\$15,593,339	\$15,692,282	\$15,816,808	\$15,840,579	\$16,138,794	\$16,510,212	\$16,863,450
3.91%	3.42%	4.11%	2.96%	3.16%	-7.56%	1.13%	0.63%	0.79%	0.15%	1.88%	2.30%	2.14%
									Eight Year Avg:	0.18%		
									Seven Year Avg:	1.29%		

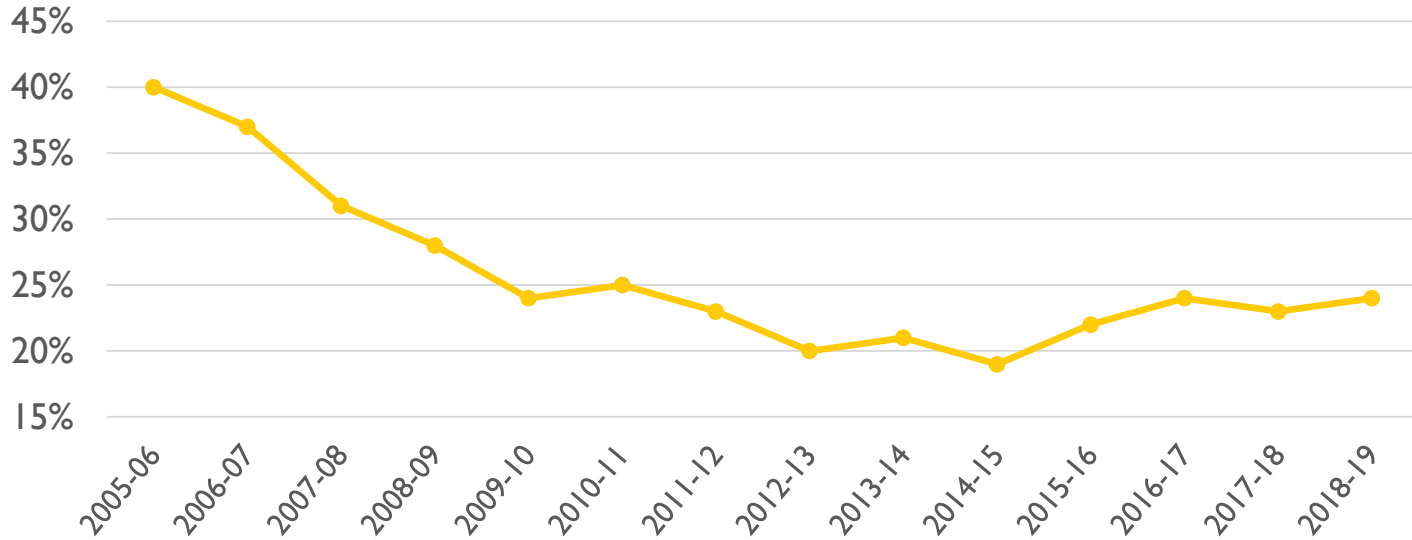
Including Per Pupil Aid, excluding transfer of service.

# Had School Funding Not Been Reduced in 2010-11 ...

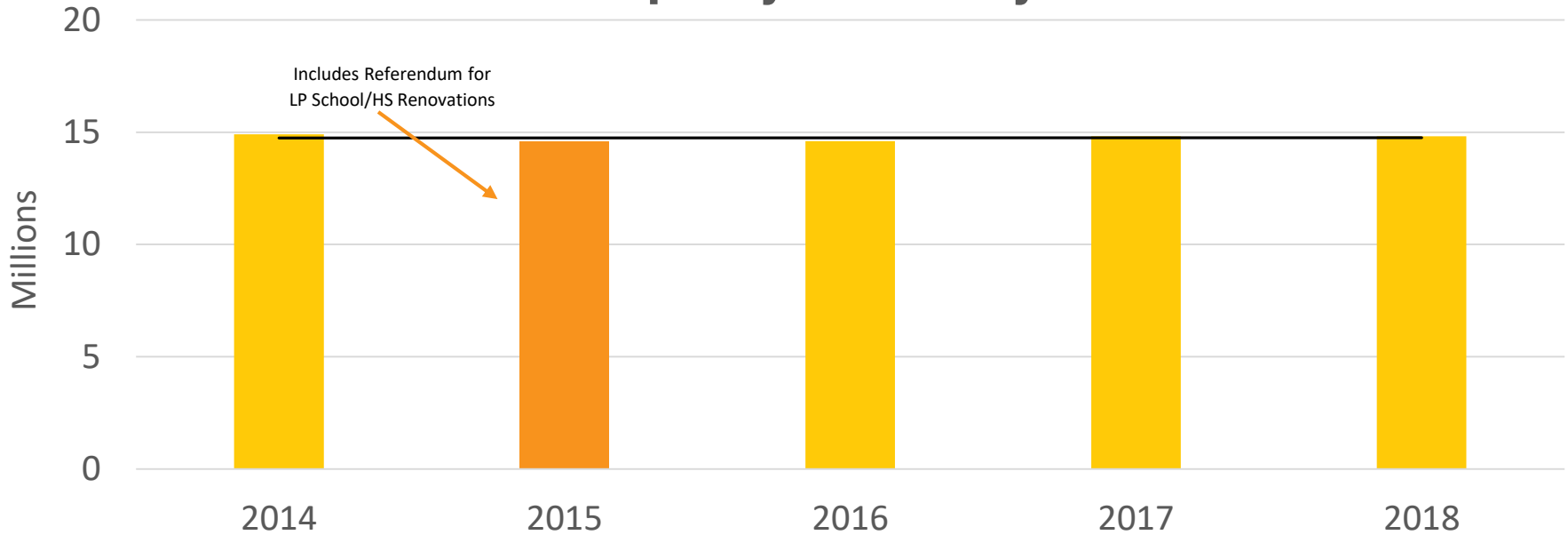
ET's budget could be 25% greater than what it is today.



# Percent of Revenue Limit Made Up of State Aid



# Property Tax Levy



As state aid decreases, in general school districts rely more on property taxes. ETCSD has been able to keep taxes low.

# IX: 2018-19 Treasurer's Report

General Fund			Special Education Fund	
<u>Expenditures</u>	<u>Revenues</u>		<u>Expenditures</u>	<u>Revenues</u>
21,320,117.81	20,836,117.81	Budgeted	2,638,481.57	2,498,484
20,752,882.01	21,008,016.88	Unaudited	2,500,332.57	2,500,332.57
+255,134.87 final revenues less expenditure		Variance	-	-

**Total fund balance increase of \$255,135; although \$120,000 is reserved for future chromebook replacement and \$90,000 for PV chromebooks delayed from 18-19 cycle. Net: \$45,135.**

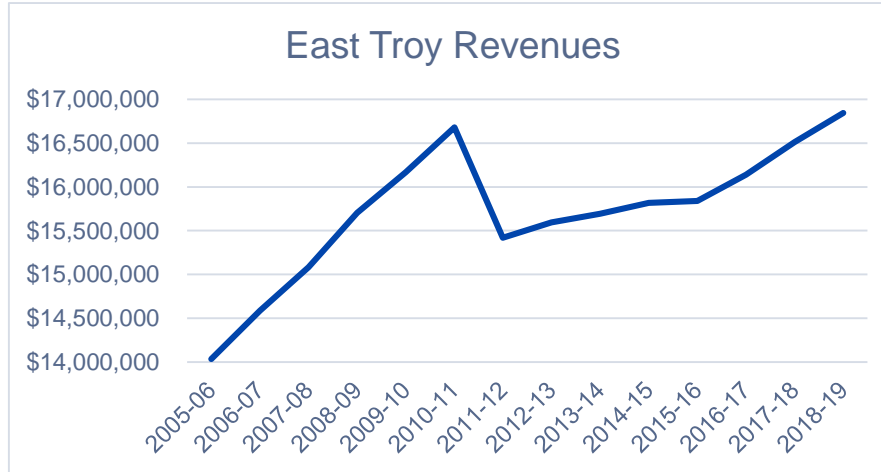
(The difference between final revenue vs expenditures)



# X: Presentation of 2019-20 Budget

Revenue Limit	\$175 per pupil increase
Per Pupil Aid	\$88 increase

With no student growth or transfer of service in the revenue limit formula, this is a 2.35% revenue increase.



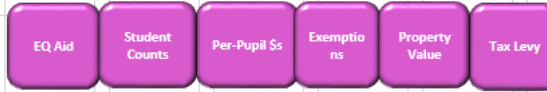
# Impacts

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I. An annual budget balancing process – reduce wants, reorganize resources, or economic growth

II. Property tax impacts

# Annual 5 Year Projection Tool

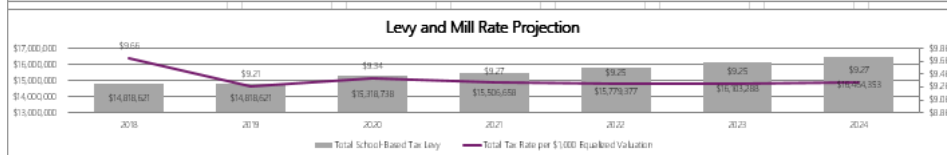
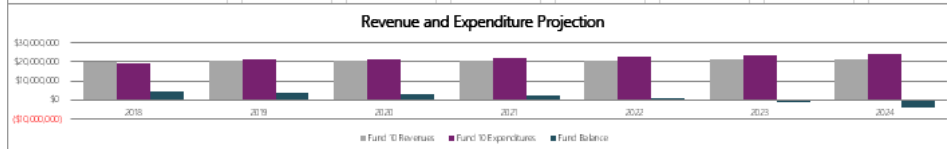


**1540 - East Troy Community** FLAT enrollment method, 11\*OE Out, 2\*prop val inc, \$100 per pupil, 3% salary, 8% health/3% attr inc

Label Scenario Here Current Model Scenario

	2018	2019	2020	2021	2022	2023	2024
Sept Membership (FTE):	1,725	1,713	1,713	1,713	1,713	1,713	1,713
Per Pupil Increase:	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Per-Pupil Categorical Aid \$:	\$450	\$654	\$730	\$830	\$930	\$1,030	\$1,130
TIF Out Equalized Valuation Growth:	1.83%	4.73%	2.00%	2.00%	2.00%	2.00%	2.00%
Fund 10 Revenues	\$19,852,607	\$20,625,478	\$20,842,317	\$20,866,335	\$20,371,268	\$21,106,583	\$21,261,754
Fund 10 Expenditures	\$19,556,256	\$21,103,478	\$21,248,445	\$21,883,393	\$22,547,343	\$23,241,937	\$23,367,755
Surplus (Deficit) - Annual			(\$405,528)	(\$612,130)	(\$559,017)	(\$558,673)	(\$570,654)
Surplus (Deficit)	\$296,351	(\$484,000)	(\$405,528)	(\$1,017,658)	(\$1,576,675)	(\$2,135,348)	(\$2,706,002)
Fund Balance	\$4,230,602	\$3,806,602	\$3,401,074	\$2,383,417	\$806,742	(\$1,328,606)	(\$4,034,607)
Fund Balance as % of Expenditures	21.94%	18.03%	16.01%	10.89%	3.58%	-5.72%	-16.83%
Total School-Based Tax Levy	\$14,818,621	\$14,818,621	\$15,318,738	\$15,506,658	\$15,779,377	\$16,103,288	\$16,464,353
% change		0.00%	3.37%	1.23%	1.76%	2.45%	2.24%
Total Tax Rate per \$1,000 Equalized Val	\$9.66	\$9.21	\$9.34	\$9.27	\$9.25	\$9.25	\$9.27
% change		-4.57%	1.35%	-0.76%	-0.24%	0.45%	0.24%
Non-Recurring Referendum \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Referendum \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Referendum Debt Levy	\$1,884,180	\$1,377,186	\$1,746,175	\$1,743,750	\$1,746,150	\$1,747,650	\$1,743,175
Energy Efficiency Exemption	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Average impact to a \$100,000 Home	\$366	\$321	\$334	\$327	\$325	\$325	\$327

- Baseline assumptions
- Has looked this way for 10+ years



# Annual Balancing Process

Constant struggle of what is important to one person is not to another: athletics / technology / maintenance / administration – We have to make the decisions (Board and Administration) that are in the best interests of the organization

[Detailed Impact Sheets each year](#)

"Budget pressures are relentless and insatiable." Accounting Conference, March 2015  
 "Unlimited desires and needs that collide with limited resources." Joe Schroeder  
 "How to deal with scarcity: Reduce our wants, reorganize our resources, or economic growth."  
 Dr. Mark Healey, Harper College

Assumptions:  
 8% Health Ins; 5% Dental  
 2% Salaries  
 Baird cohort method enrollment (more conservative)  
 Slight OE Out Increase +6/ Stable in numbers  
 Rev Limit: \$0 inc  
 Per Pupil: \$0 inc

Overall 0.25% Approximate Revenue Increase to Budget  
 17-18:

Original Target Amount to reduce:	453,644	
Impact Needs:		
	150,000	Investment in transportation services
	82,000	SmartLab LP position
		MS inhouse learning center
		Mental Health Staff
		Reading Specialist
		Math Specialist
	22,000	Special Ed Teacher (using Transfer of Services)
	3,000	MS additional study hall supervisor
	82,000	MS/MS Science/Ag/Fab Lab class FTE
	15,000	Increase AD (reconfig secretary, fitness room Fd 80)
	18,000	FACE 3 reconfiguration
	14,460	2.13% Salary increases instead of 2.00%
Total Needing to be Reduced:	846,104	

Recommendation:

A. Retirees off plan for 17-18:	-43,672	
B. Health Insurance and Dental Insurance Renewal at 0% instead of 8% and 5%:	-187,000	
C. Removal of one-time capital expenses in transportation & B&G added after pos Sept 2016 count:	-70,000	
D. If per pupil aid increases by \$50 per student If per pupil aid increases by \$150 more than the above \$50 (total of \$200 as proposed by Governor)	\$7,000 additional rev -251,000	
E. Title I reconfig of current staff salaries - no new hire of grade level staff	-39,702	
F. Late 16-17 transition of Xerox staff	-15,143	
G. 9 to 12% EE ins contribution change + cash in lieu reduction(-\$500)	-51,761	
H. Anticipated retirements	-11,267	
I. MS Teacher Reduction	-82,000	
J. PV Teacher Reduction	-82,000	
K. Reduce music .5	-24,300	
L. Library	-40,000	-20,000
M. Less conservative budgeting	-30,000	
N. Xerox on-site	-9,000	
Subtotal Reductions:	-835,645	
Total for balancing budget:	10,459.07	

\*Personnel Impacts

Levy Impact:  
 Special Education Teacher with Transfer of Service: .42% levy impact

Reconfigurations Budget Neutral:  
 Wrap-around day care services

Possible additional reductions:  
 Further reductions to health insurance  
 Further reductions to Cash in lieu  
 Reduce additional staff member PV  
 Less conservative budgeting  
 Decrease from .5% salaries  
 Reduce another MS staff member

One-time upcoming expenditure (18-19 short-term borrowing increase):  
 225,000 Bus Garage upgrades

March 13 Closed budget session to inform the board  
 10-Apr  
 28-Apr  
 8-May

Handout

# This Year

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## [Budget Balancing Process File](#)

\$405,000 revenue cap gap from original assumptions

\$56,000 impact needs

The sheet gets “messy” fast – insurance came in at 16% increase: resulted in an extra \$175,000 problem. The district covered 8% of the increase and the remaining 8% increase meant either a choice of a \$3000 family deductible increase or an EE contribution increase from 12% to 18%.

Every other year the biennial state budget process is unknown for revenues – this is one of those years.

# This Year

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## [Budget Balancing Process File](#)

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Every other year the biennial state budget process is unknown for revenues – this is one of those years.

# REVENUE CAP GAP SHORTFALLS OVER THE YEARS....

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	Revenue Cap Gap	Impact Needs	Post Sept Count Addtl Shortfall	Fund Balance Deficit
2019-20	\$405,000	\$56,000		
2018-19	\$182,000	\$325,000		
2017-18 projection with \$0	\$453,000	\$392,000		
2016-17	\$388,000	\$166,000		
2015-16	\$497,000	\$70,000		
2014-15	\$308,000	\$269,000		
2013-14	\$455,000	\$150,000	\$100,000	
2012-13	\$410,000	\$120,000		
2011-12	\$2,000,000	\$0		
2010-11	\$525,000	\$770,000		
2009-10	\$500,000	\$100,000		
2008-09	\$380,000	\$150,000		
2007-08	\$200,000			\$680,000
<b>TOTALS</b>	6,700,000	2,568,000	100,000	680,000

# WHAT HAS THE EAST TROY SCHOOL DISTRICT DONE TO BALANCE THE BUDGETS?

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Analyzing every budget line item for what can be discontinued, bid out for better competitive pricing, or done differently – constantly looking for savings.

Negotiating with health insurers.

Benefitting from lower than average health insurance increases prior to 17-18, due to good claims utilization. Plan changes still occurred to balance the budget – carrier changes, network changes, deductible increases, employee contribution increases, etc. The last two years we have not been in a favorable claims utilization situation. 19-20 saw a 16% in health insurance, \$175,000 the original 8% budgeted increase for health insurance.

Significantly reducing retirement benefits.

Self-funding dental insurance.

Eliminating positions from all areas of the school budget, offering part-time positions instead of full-time, discontinuing offerings with low utilizations.

Moderating wage rate increases in the mid-2010's. (0-2.5% average wage increases 2012 - 2019. 2019-20 was 3.08% due to an increasing CPI of 2.44%.)

Consolidating to 4 schools instead of 5, with energy-efficiency gains. Implementing energy efficiency in all buildings.

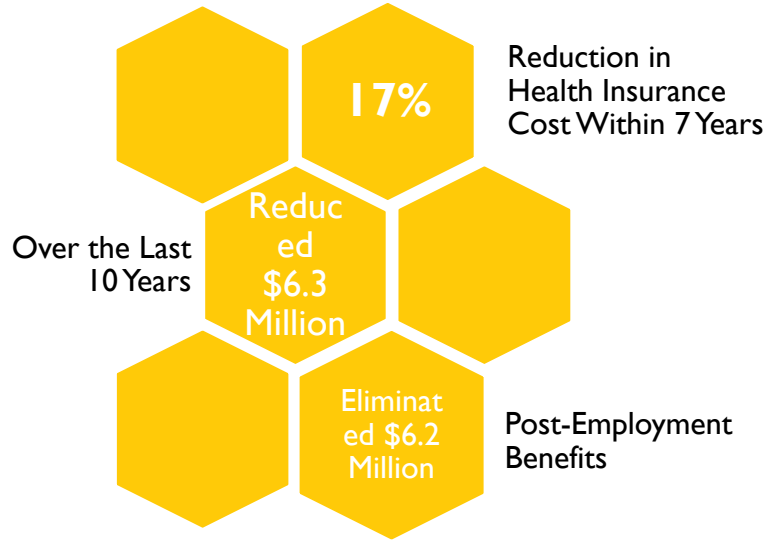
Refinancing debt and prepaying debt to minimize interest costs.

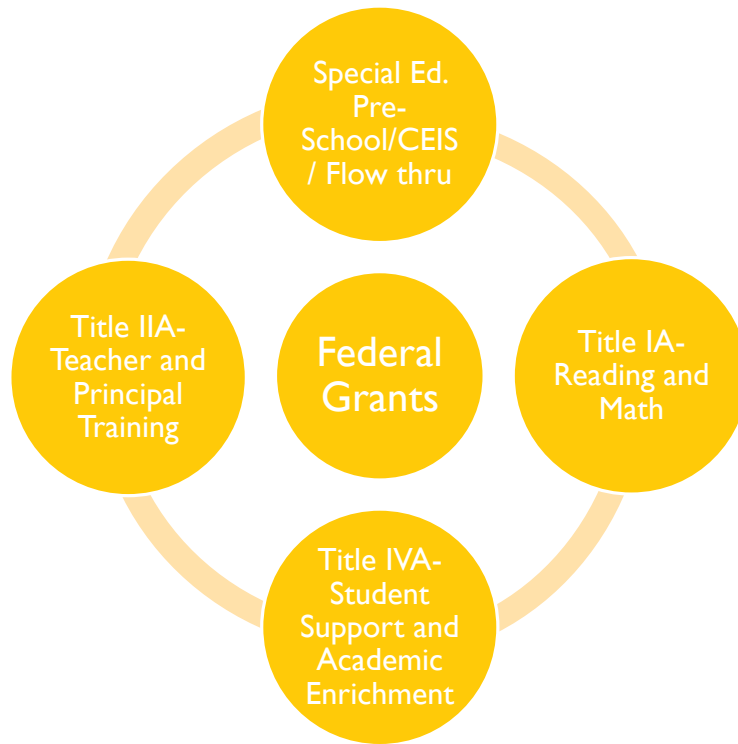


# ET Has Already Cut Expenses

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





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

# Other Grants and Gifts....

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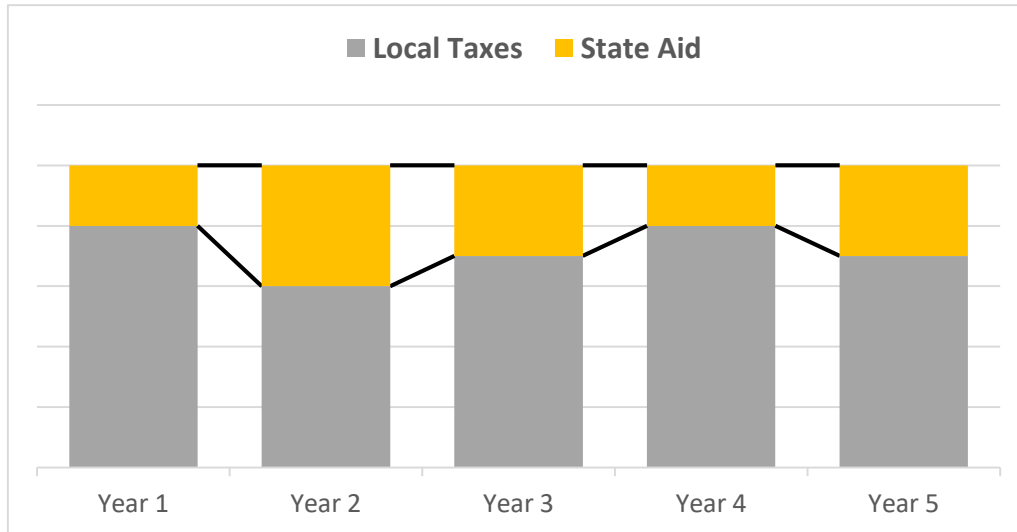
Safety	Peer Review/ Mentoring	Special Education Transition Readiness	Personal Device Grant	ESL
Carl Perkins	Assessment Grant	Mental Health Grant	CTE Incentive Grant	Education Effectiveness
Fab Lab Grant	Safety Grant	Youth Apprentices hip	PTO	Education Foundation

# State Aid & Local Taxes Relationship

Within the revenue limit formula, 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 either see no increase, or a small increase (2% this year)**



19-20 Estimates:  
Rev Limit with  
Transfer of Service:  
+2.8%  
State Aid: -3.36%  
Levy: +3.3%



# XI: Budget Hearing

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

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

Residents have an opportunity to comment on the proposed budget.



# District Funds

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


# District Funds

#	Fund Name	Notes
50	<b>Food Service</b>	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	<b>Trust</b>	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	<b>Community Service</b>	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.




# Long Term Debt (As of June 30, 2019)

	<u>Remaining Principal</u>	<u>Debt Expiration Date</u>
<u>Fund 39</u>	\$21,050,000	March 1, 2036





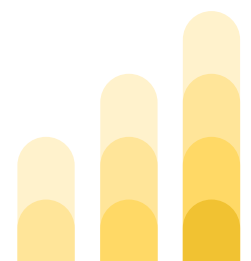


## **XII: Resolution A (Adoption of Tax Levy)**

**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 \$15,312,297 necessary to operate and maintain the school system, and to finance the capital outlay and debt service of said system for the 2019-20 school year which budget is approved.”



# XIII: 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 2019-20 school term.”

# XIV: Resolution C (Set Date & Time for 2019-20 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  
2019-20 Annual Meeting be set for  
September 28, 2020 at 6:00 p.m.”




# XV: 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).”



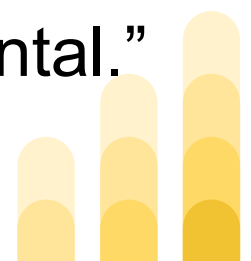


# XVI: Resolution E (Leasing of Property)

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.”





# **XVII: New Business**

## **XVIII: Adjourn**

**After a short break, the  
Regular Meeting of the Board of Education  
of September 23, 2019 will be held.**

