

EAST TROY

COMMUNITY SCHOOL DISTRICT

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

2022-23

ANNUAL MEETING OF THE EAST TROY COMMUNITY SCHOOL DISTRICT

Monday, September 26, 2022

6:00 P.M.





EAST TROY

COMMUNITY SCHOOL DISTRICT

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

District at a Glance

- Motto** Committed to the growth and success of each student, each year.
- Belief** All students will learn.
- Vision** 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

First Official High School Class Graduated 1888

Size of the District 100 sq mi

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

Average # of staff members per payroll 275

Teaching Staff with Masters Degrees 60 48%

Teaching Staff with National Board Certification 14 11.5%

Projected Class Enrollment at the Start of the School Year

Total Projected Preliminary 22-23 via roll forward; ES class sizes & MS/HS total grade sizes

Little Prairie		Prairie View		Middle School (totals)		High School (totals)	
4K(AM/PM)	19	3 rd	23	6 th	99	9 th	101
5K	22	4 th	25	7 th	102	10 th	122
1 st	20	5 th	28	8 th	120	11 th	130
2 nd	23					12 th	143

Post Start of School Year Class Enrollment – as of 9/8/22

Estimated without final 3rd Friday count processes

Little Prairie		Prairie View		Middle School (totals)		High School (totals)	
4K(AM/PM)	19	3 rd	22	6 th	101	9 th	108
5K	20	4 th	25	7 th	102	10 th	122
1 st	21	5 th	27	8 th	118	11 th	127
2 nd	23					12 th	147

2022-23 School Board Members

President	Vice President	Clerk	Treasurer	Member
Ted Zess	Anna Janusz	Steve Lambrechts	Dale Ames	Adam Witkiewicz



Dear Citizens of the East Troy Community School District,

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

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

Although there is much to be proud of, we continue to experience operational, staffing, programming, and maintenance needs throughout our schools. For the past two years, ETCSD has not received any new funding from the state. In fact, the 2021-2023 biennial state budget had a zero-dollar increase in per-student funding, made even worse by the increased costs we are seeing due to unprecedented inflation.

The district reduced \$1,169,069 from its budget for the 2022-23 school year. To help mitigate the impact of these reductions on our students, the Board of Education applied \$779,409 of the one-time additional federal Covid ESSER funding to help balance the budget. The remaining \$355,555 was addressed through staffing reductions and other cost-saving measures.

As we continue to address structural deficits, we realize the impact these measures have on our students, staff, parents, businesses, and community members. This becomes evident as we continue our work to achieve our district goals and also improve student achievement, meet IEP regulations, maintain services, provide quality programs, maintain enrollment, and attract and retain staff.

Additionally, we continue to address a select number of needs within our facilities. We are limited in our ability to move forward with much-needed roof repairs, asphalt replacement, window replacement, and other items to increase our efficiency. The longer these and other issues go unaddressed, the more expensive they will be to repair or replace in the future.

I encourage you to visit our district website and the ETCSD YouTube channel to watch past and upcoming school board meetings. Doing so will allow you to learn more about the incredible things taking place in our school district, along with the challenges we face together.

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

Sincerely,

Ted Zess, Board President
East Troy Community School District

Learning is Different in the East Troy Community School District!

These are not just words to us. We have an unwavering belief in the ability of each student to achieve success by creating the conditions that allow them to be inspired, invested, interested, kind, caring, and respectful people. By focusing on the right work, we continue to move from educator-driven environments – in which learning is personalized to the learner – to learner-empowered environments, in which learning is personalized by the learner. We are focused on the whole child and the entire health of the organization by working on all sides of our educational system through a commitment to our district goals.

To foster a truly healthy learning culture, we recognize that it is essential to be both an outstanding place to learn and a great place to work. ETCSD is steadfast in its strategic priorities and key performance indicators within each of the following priorities:

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

Although we have much to celebrate, we also recognize our current and projected challenges — and the impacts they will have on our district and the students we serve. Just like our families, our district is feeling the strain of increasing costs for goods and services. At the same time, ETCSD has not received any new funding from the state. In fact, the 2021-2023 state biennial budget had a zero-dollar increase in per-student funding.

This situation created a \$779,000 structural deficit for ETCSD in the 2021-22 school year and a \$1,169,069 deficit for the 2022-23 school year. If not for the use of \$779,405 in one-time federal ESSER funds, the impact to our organization would have been much greater for this school year. That said, these were one-time funds that will not be available to us in the 2023-24 school year and beyond.

In 2002, Wisconsin ranked 11th in the nation for school funding. By 2020, our state had dropped to 25th in the nation. This was the largest decline of any state over this period, per Wisconsin Public Policy Forum.

Additionally, the numbers of college students completing education degrees in Wisconsin has decreased in recent years, dropping 12.9 percent from 2011 to 2019 alone. Bachelor's degree completions decreased by 19.7% from 2011 to 2019, while master's completions decreased by 17.3%.

These numbers raise concerns over whether enough potential new teachers are entering the field. These projections also do not consider the potential effects of COVID-19.

As of the writing this letter, ETCSD has 66 new staff members for the 2022-23 school year. Of them, 37 are licensed certified staff.

Amid a historically tight labor market, reports from Wisconsin's largest public employee retirement system show that, between retirements and other exits, state and local employees left their jobs at record rates in 2021.

We must continue to create conditions that support our children and their intellectual, social, and emotional learning by preparing them to be lifelong advocate learners. As Albert Einstein stated: "Education is not about the learning of facts, but the training of the mind to think." We also must recognize that, to take care of our children, we must take care of our staff.

I look forward to all of us working together toward supporting our strategic priorities and ensuring our district goals continue to move forward for the betterment of our students, families, staff, district, and community.

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, 2022. Such meeting will be held in the lecture hall of the East Troy High School at 3128 Graydon Ave, and will commence at 6:00 p.m.

Copies of the proposed budget may be obtained by appointment (262-642-6710) for pick up between the hours of 7:30 a.m. and 4:00 p.m. at the business office, 2040 Beulah Ave, East Troy, Wisconsin beginning September 12, 2022.

Stephen Lambrechts, Clerk
East Troy Community School District

ANNUAL MEETING OF THE EAST TROY COMMUNITY SCHOOL DISTRICT

6:00 P.M. Monday, September 26, 2022

East Troy High School Lecture Hall

- I. Call to Order
- II. Pledge of Allegiance
- III. Open Meeting Statement
- IV. Election of a Temporary Chairperson
- V. Appoint Recording Clerk
- VI. District Administrator's Report / State of District
 - A. District celebrations
 - B. Student surveys / Data
 - C. Learning is different here – conditions that support learner empowered environments
 - D. District challenges
- VII. Financial Components
- VIII. Treasurer's Report
 - IX. Presentation of the Budget
 - X. Hearing on the Budget
- XI. Resolution A - Adoption of Tax Levy
- XII. Resolution B - Salaries for Board of Education Members
- XIII. Resolution C - Set Date and Time for 2023 Annual Meeting
- XIV. Resolution D - Acquisition of Real Property
- XV. Resolution E - Leasing of Property
- XVI. New Business
- XVII. Adjourn



EAST TROY COMMUNITY SCHOOL DISTRICT

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

Annual Meeting: 2022-2023

Annual Meeting Agenda

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 - A. District celebrations
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III: Open Meeting Statement

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

IV: Election of a Temporary Chairperson

V: Appoint Recording Clerk

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

Celebrations... 2021-22

- Our district "Exceeded Expectations" on the 2021-22 State Report Card given by the Wisconsin Department of Public Instruction
- Our ETHS holds a graduation rate of 97.2%
- Over 16% of our students participate in Youth Apprenticeships or Work Experiences during the school day.
- Our ETHS currently offers 26 transcribed courses with Gateway Technical College, 12 AP Courses, and 36 Laude Honor Courses.
- Expanded mental health services for students by offering counseling within our buildings through a partnership with Clinical Psychology Associates.
- Awarded one of the school based mental health (SBMH) grants for the 21-22 and 22-23 school years totaling \$150,000 of funds over the next two years
- All four buildings were recognized by the Wisconsin RtI Center for their successful implementation of an equitable, multi-level system of supports for the 2021-22 school year. Little Prairie, Prairie View, and the Middle School were awarded Silver level and the High School was awarded Bronze level.

Celebrations... 2021-22

- From our 2021-22 licensed staff, 55% held a Master's degree or higher and 10.8% were Nationally Board Certified.
- The East Troy High School CTE Department is proud to announce that they received Regional Career Pathway certifications in the areas of Construction, Digital Technology, and Business Administration/Finance.
- The ETHS Jazz Ensemble took 1st place at the annual Eau Claire Jazz Festival and earned a performance spot at the Pablo Center for the Performing Arts with the nationally known U W Eau Claire Jazz I Ensemble as well as other nationally known guest artists.
- This school year our East Troy Middle School received a grant from the National Resources Foundation of Wisconsin. Led by Tracey Gross, ETMS Library Assistant, the grant awarded funds that were used to create an outdoor reading area for our students, teachers, and community to enjoy.
- The 20-21 Trojan yearbook was nationally recognized in the annual Possibilities book by Walsworth for its exceptional theme design. We were the only school in the state of Wisconsin to receive a theme recognition in this design book.

Celebrations... 2021-22

- Little Prairie Primary once again was one of top schools for the Kids Heart Challenge in southeast Wisconsin, raising \$16,634 for the American Heart Association.
- Our ETHS band and choir students participated in district Solo & Ensemble earning 107 first place ratings and 18 second place ratings. The following groups and individuals received an almost perfect score and qualified for state:
 - Jazz Ensemble
 - Brass Ensemble
 - Vocal Jazz Ensemble
 - Kaden Fridley- Trombone solo and Vocal solo
 - Barbestop Quartet- Kaden Fridley, Gavin McLaughlin, Layne Peters, Gabe Vose
 - Mary Schreiber- Music Theatre Solo
 - Delary Dopke- Music Theatre Solo
 - Rob Thomas- Piano Solo
- Aimee Swanson, our MS/HS Choir teacher, led a successful session at the Wisconsin Choral Directors Association State Conference.
- Timothy Hummel, our PV/HS Band Teacher, completed the requirements to become a WDMA (Wisconsin School Music Association) Certified Adjudicator Level 2.

Celebrations... 2021-22

- Our ETHS NASA HUNCH teams did a fantastic job presenting their ideas to NASA engineers and community members in February. In April the team selected as finalists presented in Houston at the Johnson Space Center! Magnetic Boot Team (semi-finalists): Rebecca Barber, Natalie Goetsch, Alyssa Schauer Fungus Nanolab Team (finalists): Megan Greenlees, Samantha Holle, Lucy Schreiber.
- Dayne Lindow and Chase Cummings were selected to play in the WBCA ALL STAR game during summer 2022 in the Wisconsin Deils. As part of this game, they get to help raise money for the MACC FUND, and help fight childhood cancer.
- Our ETMS students participate in the Middle School Advanced Learner Academic Bowl. Students were nominated to attend, and this year it was hosted by Washington-Caldwell School District. Five students from each grade represented ETMS in English Math, Science, and Social Studies. ETMS ranked #1 overall!!! So proud of the students that participated, and way to make ETMS stand out!
- Our ETMS Battle of the Books team, the Book Ends, won the State Competition. Students read 20 books and answered 35 detailed questions about them. Team members Matthew Markham, Holden Dierks, Isabel Banks, and Maya Bong, answered 34 questions correctly, earning 360 points.
- Our Literacy on the LP Town Square event hosted over 150 students and their families for a night of activities involving reading & writing!

Celebrations... 2021-22

- ETHS students Max Hudson placed 4th and Jonah Edwards placed 5th at the D2 Wrestling State Tournament.
- Daniel Olsen from Snap Raise! came to ETHS to celebrate the choir's HUGE success in raising \$12,000 for our March performance tour to Nashville, TN
- Four of our Prairie View students were selected for the Southern Lakes Anthology. (Al Zwirgzdas: Poetry, Aiden McBurney: Poetry, George Helmos: Art, Jude Meighan: Art)
- Our ETHS Dance Team qualified for the State Dance Competition in both Hip Hop and Jazz.
- The ETHS Esports Team took home 2nd place at state in Super Smash Bros. The team competed against 16 other schools at Madison Area Technical College.

Celebrations... 2021-22

- ETHS was awarded over \$23,000 in VOICE grants to support dual credit programs.
- National Business students took home first, second, and third place in the Finance Challenge Bowl. Our top two teams now qualify for state in Madison on May 18th.
- Lauren Lindow, Sophia Rondeau, and Katie Metcalf were awarded First team All-State by the Wisconsin High School Tennis Coaches Association.
- Mary Schreiber was selected as a National FFA Delegate for Wisconsin and will be traveling to the National FFA Convention with the State Officer team to represent our state in delegate business sessions. She was selected as one of just 3 additional national delegates from over 20 applicants from around the state!
- ETHS Girls tennis medaled at the WIAA State Tennis tournament - Lauren Lindow finished with the silver medal in singles and our doubles team of Sophia Rondeau and Katie Metcalf took home the silver in doubles. This was the highest place finish for singles and doubles in school history!
- Our ETHS Girls tennis finished the season as Rock Valley Conference Champions.

Celebrations... 2021-22

- Our ETHS girls tennis team defeated Waterford 6-1 in their annual ACE FOR THE CURE Pink Out Match. The team also donated \$250 to the MACC FUND who will pass it along to the Children's Hospital to benefit kids fighting cancer. They are currently 24-0 for the season.
- School district staff members have been long-time supporters of United Way of Walworth County and its 40+ local nonprofit agencies. At the beginning of the 2021-22 school year district staff donated \$2,728 to support the United Way mission.
- Girls Tennis Coach Dave Lindow was selected by the Wisconsin Tennis Coaches' Association as the recipient of the 2020-21 NFHS Girls Tennis Coach of the Year for Wisconsin ETHS student Braeden Bakken was honored as the Milwaukee Journal Sentinel Defensive Player of the week for Football during the 2021-22 season.
- ETHS Jazz Ensemble performed this summer (21) with the band Montage on the front lawn of the high school as part of the ET Community Band summer series.
- ETHS currently offers 22 Varsity interscholastic sports stressing participation and excellence

Celebrations... 2021-22

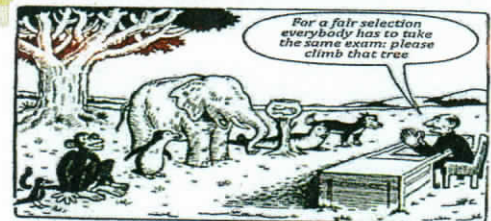
- Since 2015, the ETHS has earned 21 Conference Championships, 18 Regional Champions, 8 Sectional Championships (Team state qualifiers), 2 Team State Championships, and well over 100 Individual state qualifiers.
- Our ETHS student, Dayne Lindow, was nominated for the Milwaukee High School sports awards tennis player of the year.
- Our ETHS student, Alyssa Schauer, was nominated to represent East Troy on the 2022-23 Wisconsin Agriculture Youth Council.
- Our ETHS Esports Team took home 3rd place for Rocket League at the Esports State Competition held at Northcentral Technical College in May.
- Our ETHS Choir and Band students all took home 1st and 2nd Place Ratings at the State Solo & Ensemble Festival held at UW-Parkside.
- ETHS student, Lauren Lindow, was nominated for the Milwaukee High School sports awards tennis player of the year.

Ongoing Celebrations...

- Strategic Priorities
- Continued annual budget balancing
- Fund Balance of 27.59% after 2021-2022 school year
- Last 8 years school taxes have gone up on average 1.15%, not including this year
- Continue to update ETCSD webpage and continue to increase our social media platforms
- Continue to offer "Stay and Play" weekly program for families with children from infant to age four
- First in State of Wisconsin to provide Smart Labs to our students and Little Prairie Primary being the first in the nation to have a Smart Lab completely dedicated to primary aged-children
- State and world recognized Fab Lab
- Financial rating continued with Moody's Investor Service of Aa2: In 2020, of 365 Wisconsin School Districts with Moody's ratings, only 18 districts scored higher.

What Do We Know?

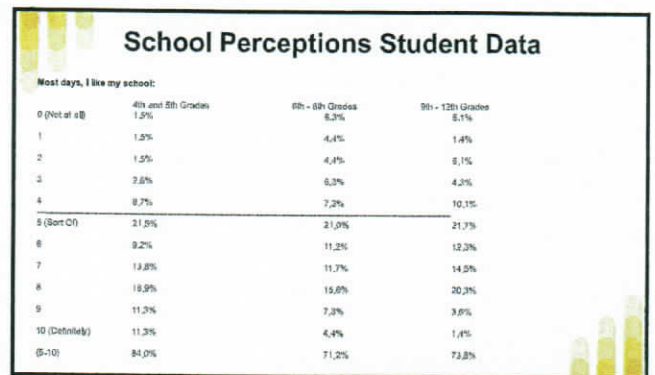
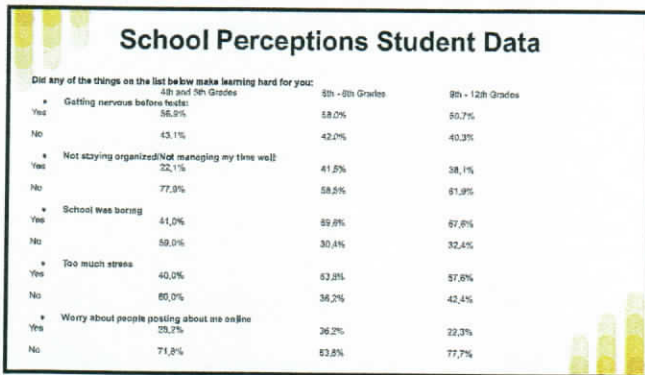
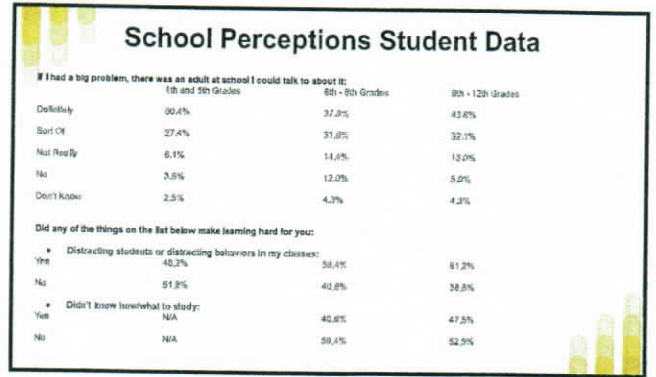
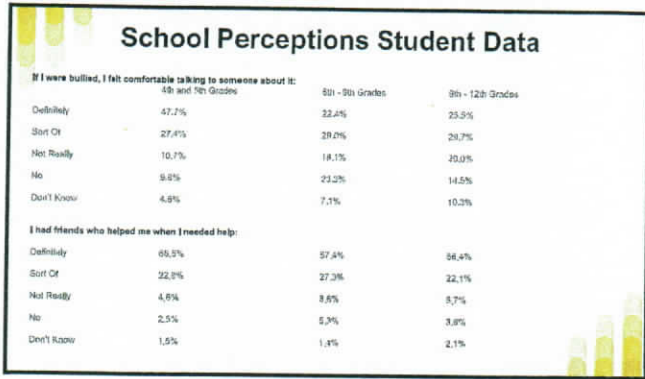
- We know that we can not wait for all the challenges and problems to be non-existent before being happy.
- We know that healthy cultures have an unwavering belief in the ability of each student to achieve success and they pass on that belief to others.
- We know that to achieve success there is a difference between the perceived journey and the actual journey.
- We know that learners learn at different rates and different paces.
- We know the importance of intrinsic motivation through autonomy, mastery and purpose.
- We know that if we focus on the right work more rather than doing more work, something will happen for our students and for us.
- We know that students often wait for learning to happen to them.
- We know that student self-reporting has one of the highest effect sizes (1.2) toward supporting learning.
- We know that feedback has an effect size of (.73) toward supporting student learning.
- We know that student voice is critical toward supporting student learning.
- We know that quality teaching and quality leadership have huge impacts on student learning.
- We know that teacher and student relationships have an effect size of (.72) toward supporting student learning.
- We know that acceleration opportunities and providing clarity of what is to be learned are extremely important in the learning process.
- We know that students want to be assessed when learners assess themselves.
- We know that students must learn self-advocacy.
- We know it must be about the six C's embedded authentically into their every day learning experiences.
- We know learner empowerment that is personalized by the learner is critical toward a growth mindset.



Our Education System

"Everybody is a genius. But if you judge a fish by its ability to climb a tree, it will live its whole life believing that it is stupid."

- Albert Einstein



Assessment Continuum

This Assessment Continuum is intended to provide an understanding of the end actions that lead to a variety of learning experiences. Also of note, our goal is to continue to refine the end actions of a learner based on research, feedback, or other factors and to develop a plan to address any gaps in learning based on the current assessment information. Does your assessment plan include an end goal for each year of study?

Assessment Continuum	Content/Concept	Behavior/Process	Content/Concept	Learning/Engagement
Assessment Continuum	<ul style="list-style-type: none"> Can define problem Can solve problem Can explain solution Can communicate solution Can evaluate solution Can create solution Can apply solution Can transfer solution Can generalize solution Can evaluate solution Can create solution Can apply solution Can transfer solution Can generalize solution 	<ul style="list-style-type: none"> Can define problem Can solve problem Can explain solution Can communicate solution Can evaluate solution Can create solution Can apply solution Can transfer solution Can generalize solution 	<ul style="list-style-type: none"> Can define problem Can solve problem Can explain solution Can communicate solution Can evaluate solution Can create solution Can apply solution Can transfer solution Can generalize solution 	<ul style="list-style-type: none"> Can define problem Can solve problem Can explain solution Can communicate solution Can evaluate solution Can create solution Can apply solution Can transfer solution Can generalize solution
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Assessment Continuum

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Assessment Continuum

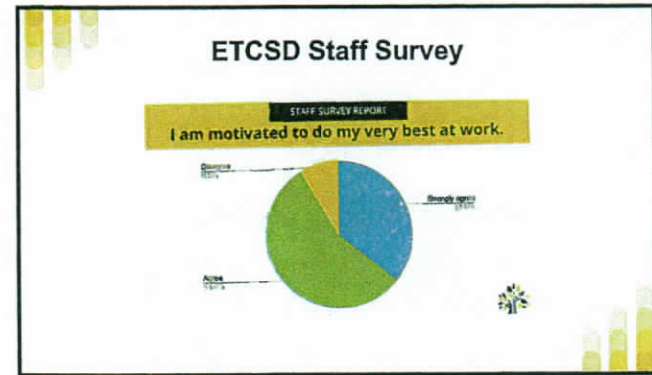
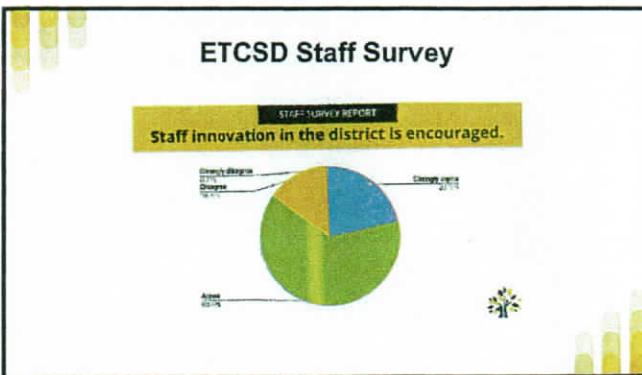
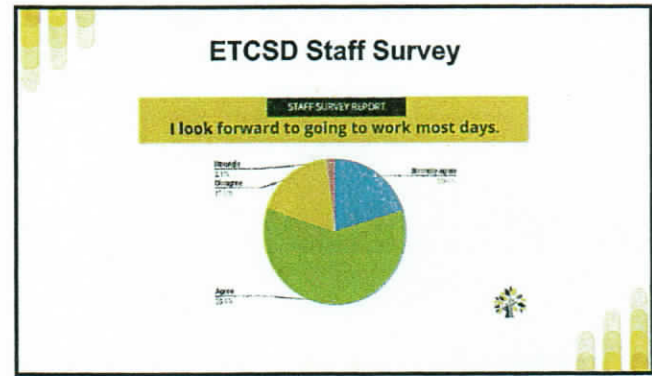
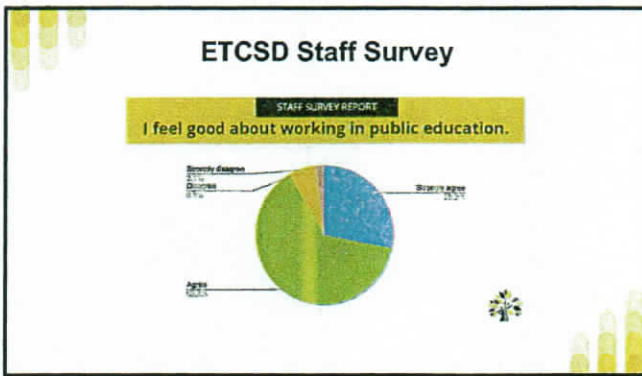
Driving Questions

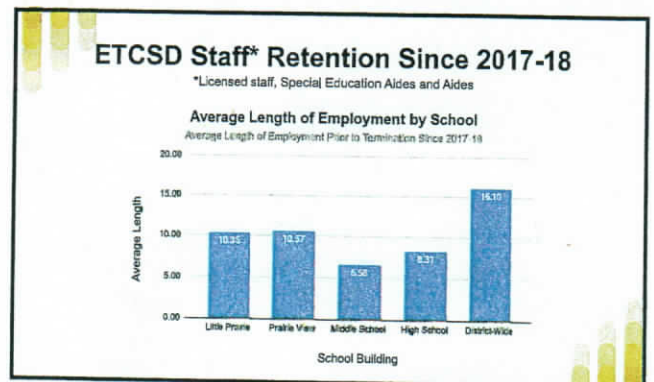
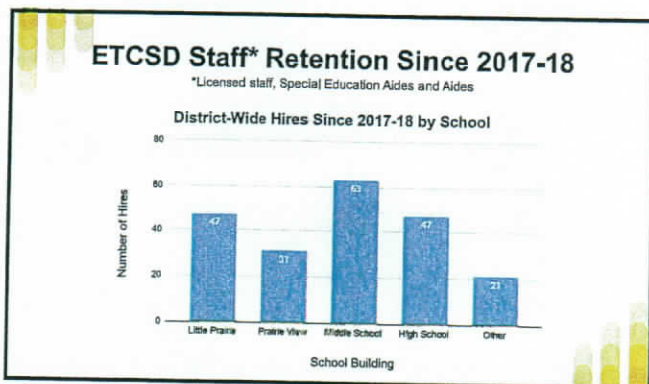
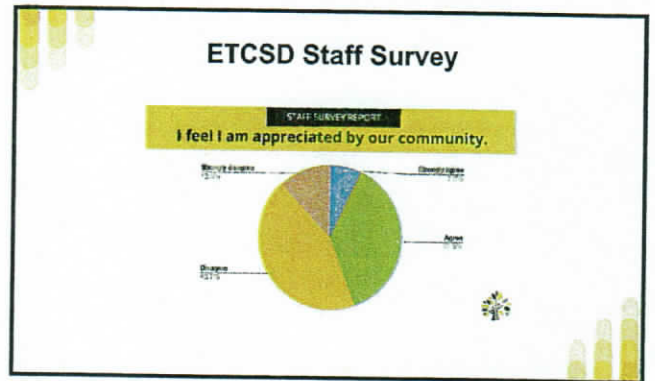
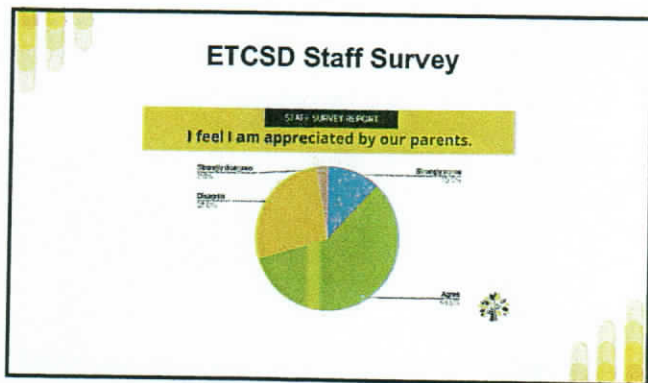
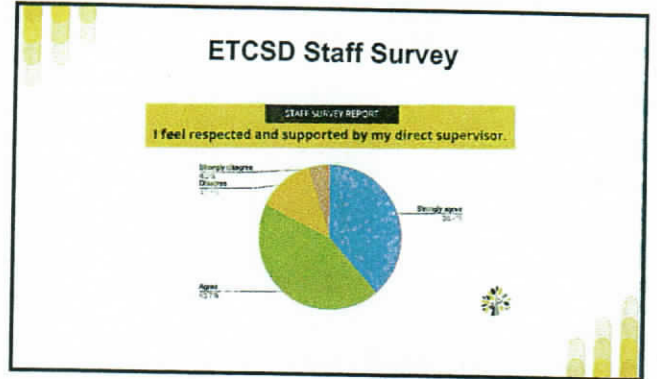
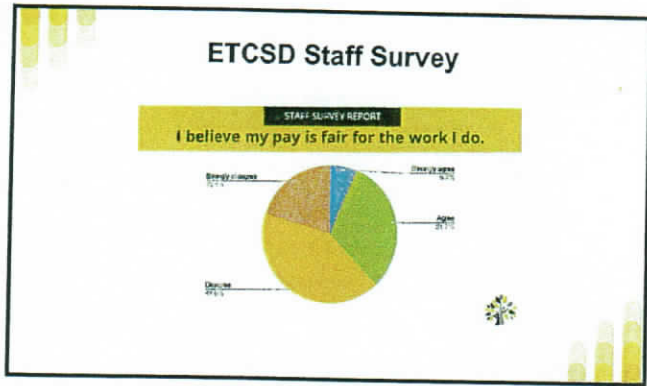
- How do you currently assess your students? Identify both formative and summative assessments.
- Can you describe the importance and value of each assessment method?
- What skills do you expect students to possess and/or demonstrate after a lesson, unit, course?
- Do your current assessment practices allow students to apply these skills and concepts in meaningful ways?
- Have you established criteria that outlines expectations for demonstrating understanding of targets? If so, are they years or are students involved in formulating them?
- Are the students able to describe the criteria?
- Do you provide feedback that is clearly related to assessment criteria/learning target?
- How does the feedback you provide help students to know how well they are doing? Are students able to use feedback to identify specific areas of strength and areas for growth?
- How do your assessments support a growth mindset?
- How are assessments used to inform instruction?
- Are students provided with opportunities to practice and receive guidance and instruction regarding assessment methods?

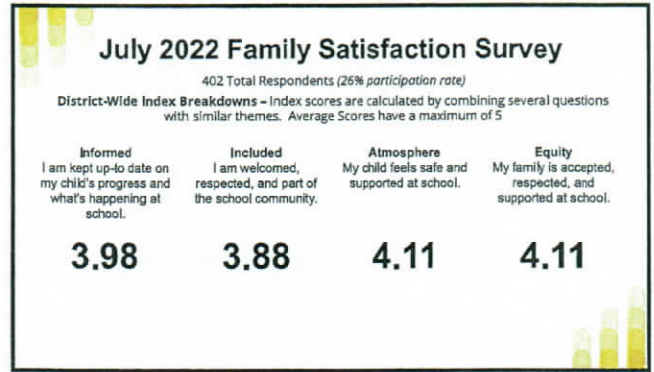
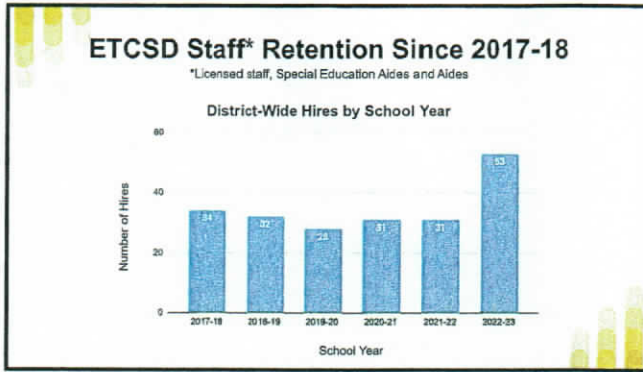
ETCSD Staff Survey

National Trends

- 55% of educators now indicate that they are ready to leave the profession earlier than planned
- 76% of educators feel that lack of respect from parents and the public is a serious problem.
- Only 30% of teachers nationally say they are satisfied with their current positions.
- Enrollment in undergraduate teaching programs continues to decline each year.







July 2022 Family Satisfaction Survey

402 Total Respondents (26% participation rate)

District-Wide Results & Analysis – Percent Agree/Strongly Agree and Average scores are shown for each question. Averages have a maximum score of 5.

District Direction	Percent Agree/Strongly Agree	Average (out of 5)
I believe the ETCSD should always provide resources and proper staffing toward attaining district goals.	94%	4.40
I support learning environments that considers my child's voice and choice in their learning, focuses on continual improvement, and accurately assesses what my child knows and is able to do.	93%	4.28
I am satisfied with the transportation of the district before and after school.	92%	4.21

July 2022 Family Satisfaction Survey

402 Total Respondents (26% participation rate)

District-Wide Results & Analysis – Percent Agree/Strongly Agree and Average scores are shown for each question. Averages have a maximum score of 5.

District Direction	Percent Agree/Strongly Agree	Average (out of 5)
I believe the ETCSD is right to focus on the 6 C's for learning creativity, critical thinking, collaboration, communication, content, and curiosity.	93%	4.19
I would support additional funding per a referendum to support the district staffing/operational needs.	84%	4.18
I would support additional funding per a referendum to support the district facility needs.	81%	4.07

July 2022 Family Satisfaction Survey

402 Total Respondents (26% participation rate)

District-Wide Results & Analysis – Percent Agree/Strongly Agree

Overall, how would you rate communications from the District?	How would you like to receive district information? (Mark all that apply)
<ul style="list-style-type: none"> - Great: 32% - Good: 48% - Fair: 14% - Poor: 5% - Don't Know: 1% 	<ul style="list-style-type: none"> - Email: 96% - Automated phone/text notifications: 64% - School website: 44% - Meetings with teachers and administrators: 39% - School and district newsletters: 37% - Parent portal: 35% - Facebook: 25% - School Board Meetings: 19% - Parent organizations: 8% - Newspaper: 5% - Other: 2% - Other social media (such as Instagram, TikTok, etc.): 2% - Twitter: 2% - Radio: 1%

- ### District Challenges
- Inadequate funding
 - Unprecedented inflation
 - One time federal stimulus monies toward any operational deficits
 - Improving upon conditions related to student achievement and student feedback/surveys
 - Improving upon conditions for learner empowered environments
 - Retaining quality professional staff
 - Attracting quality professional staff
 - Students and staff emotional well being
 - Maintaining and adapting facilities for current and future safety, educational, and efficiency needs
 - Maintaining and evolving of student programming/courses
 - Improving upon conditions related to staff feedback/surveys
 - Improving upon conditions related to family satisfaction feedback/surveys
 - Maintaining reasonable tax levy impact on residents

VII. FINANCIAL COMPONENTS

WI SCHOOL FUNDING FORMULA

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

$$\text{PROPERTY TAXES} + \text{STATE AID} = \text{REVENUE LIMITS}$$

In general, 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, but rather residents. However, headcount is still an important piece of the equation.

Includes Students Who Are

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

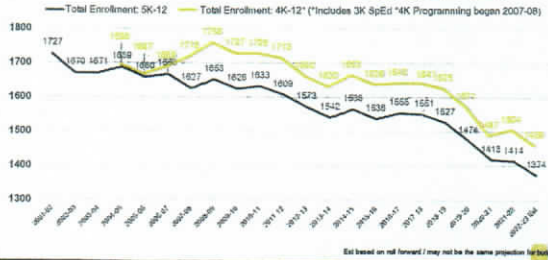
Excludes Students Who Are

- 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 estimates for the current year (roll-forward method)

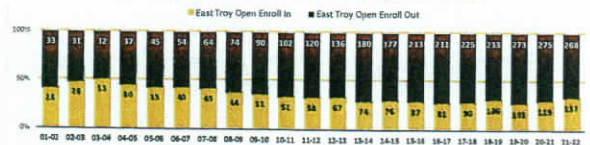
Impact of 4K Enrollment & Gradual Declining Enrollment

East Troy Enrollment and Resident Count Based Upon September Count



Additional Data (Open Enrollment and Home School)

East Troy Open Enroll In and East Troy Open Enroll Out



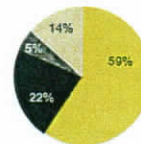
ETCSD Number of Home School Students By Year



General Fund Components

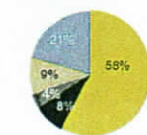
2022-23 Revenues

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

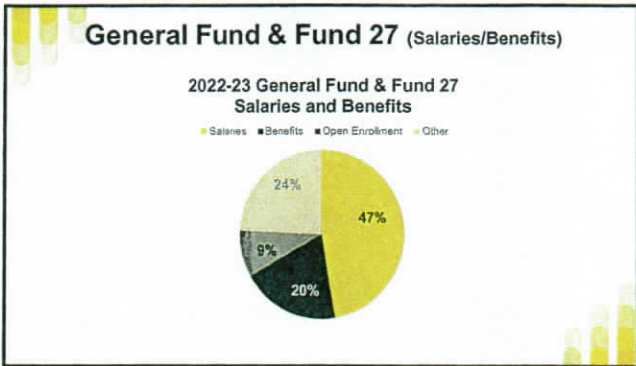


2022-23 Expenditures

- Salaries & Benefits
- One-time expenses
- Other
- Fund 27 Transfer
- Open Enrollment Cost



- Open Enrollment Cost is salaries and benefits costs for staffing out of district.
- The Fund 27 transfer is for salaries and benefits costs for staffing in district.

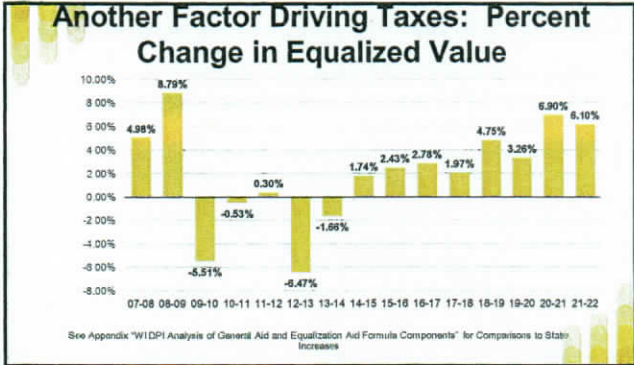
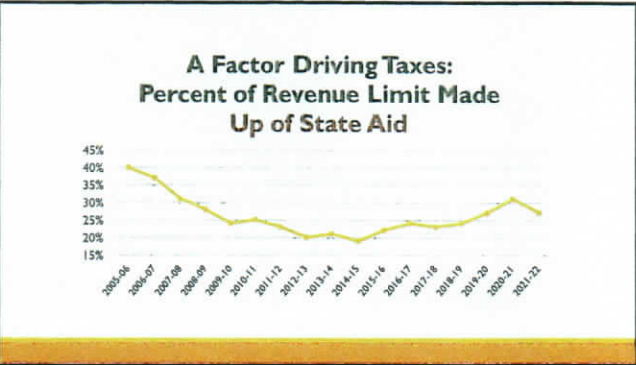
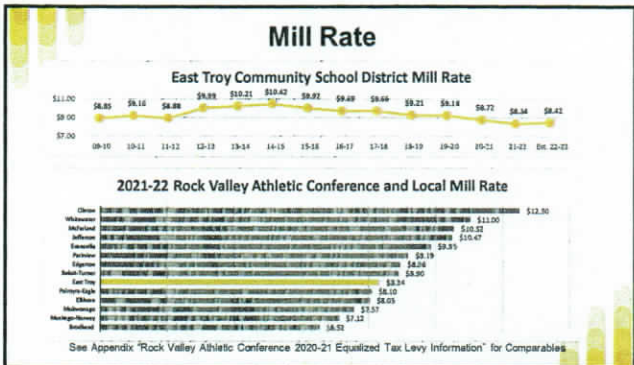
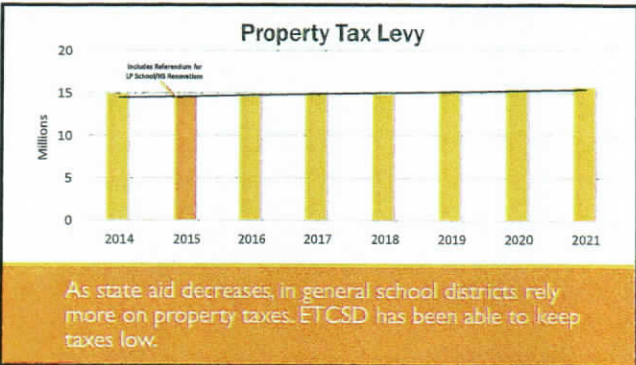


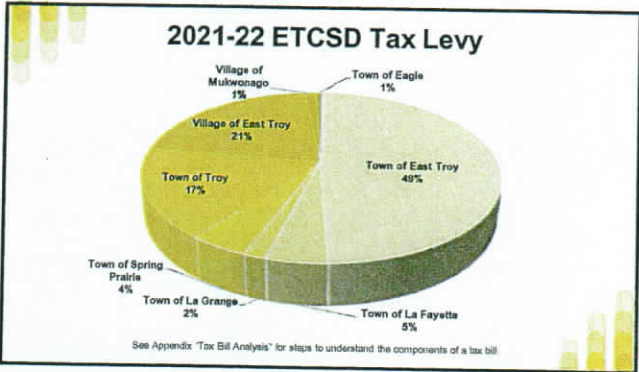
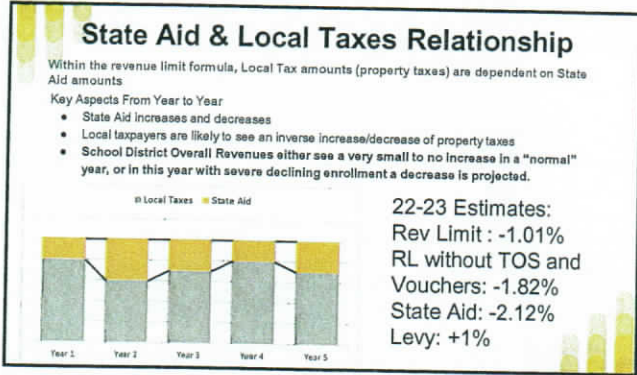
School property taxes have been kept in check.

- Over the last six years, school taxes have gone up an average of 1.2% per year.

	16-17	17-18	18-19	19-20	20-21	21-22	AVG
Levy Inc	0%	1.5%	0%	2.88%	1.5%	1.43%	1.2%

- In 21-22, the East Troy mill rate, the tax rate per \$1,000 of home value, is \$8.34. This is well below the state average of \$8.67 for K-12 Districts.





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

- The district has a solid credit rating.
 - The district's credit rating from Moody's is "Aa2". Of 365 Wisconsin school districts with Moody's ratings, only 18 districts score higher.
 - This places us in the top 25% of Wisconsin schools for financial stability.

VIII: 2021-22 Treasurer's Report

General Fund		Special Education Fund	
Expenditures	Revenues	Expenditures	Revenues
22,456,166	22,456,166	Budgeted 3,144,514	3,144,514
22,834,287	23,038,107	Unaudited 3,026,878	3,026,878
+201,820 final revenues less expenditures		Variance	

Total fund balance increase of \$201,820; \$121,000 is the 4 years chrome-book cycle replacement; \$31,937 is Get Kids Ahead funding.
 Net: \$48,883 towards MS HVAC.
 (The difference between final revenue vs expenditures)

IX: Presentation of 2022-23 Budget

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

With no transfer of service in the revenue limit formula, and declining enrollment, this is a -2.28% revenue decrease. ESSER III funds helps to offset. Final student counts are still pending for 22-23; decreases will affect 23-24 and beyond due to expiring hold harmless exemptions.

WI SCHOOL FUNDING FORMULA

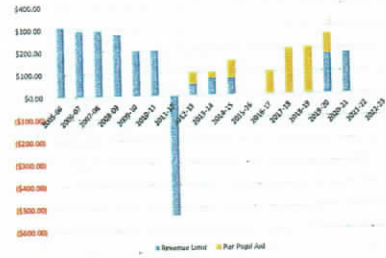
In Wisconsin, the majority of the amount of money a school district receives (approx 85%) is restricted by a state-imposed revenue limit, also known as a revenue cap. Every district has its own revenue limit.

PROPERTY TAXES + STATE AID

REVENUE LIMITS

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

Per Pupil Funding Annual Increases



Year	Revenue Cap	Per Pupil Aid
2004-05	\$12,150,000	\$1,100
2005-06	\$12,150,000	\$1,100
2006-07	\$12,150,000	\$1,100
2007-08	\$12,150,000	\$1,100
2008-09	\$12,150,000	\$1,100
2009-10	\$12,150,000	\$1,100
2010-11	\$12,150,000	\$1,100
2011-12	\$12,150,000	\$1,100
2012-13	\$12,150,000	\$1,100
2013-14	\$12,150,000	\$1,100
2014-15	\$12,150,000	\$1,100
2015-16	\$12,150,000	\$1,100
2016-17	\$12,150,000	\$1,100
2017-18	\$12,150,000	\$1,100
2018-19	\$12,150,000	\$1,100
2019-20	\$12,150,000	\$1,100
2020-21	\$12,150,000	\$1,100
2021-22	\$12,150,000	\$1,100
2022-23	\$12,150,000	\$1,100

REV CAP AND PER PUPIL AID AMOUNTS IN NORMAL YEARS DO NOT YIELD A BALANCED BUDGET

REVENUE CAP GAP SHORTFALLS OVER THE YEARS....

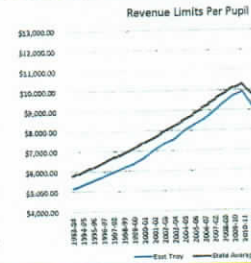
Year	Revenue Cap	Per Pupil Aid	Shortfall
2004-05	\$1,749,000	\$460,000	
2005-06	\$780,000	\$13,000	
2006-07	\$479,000	\$180,000	
2007-08	\$465,000	\$16,000	\$284,000
2008-09	\$185,000	\$73,000	
2009-10	\$433,000	\$72,000	
2010-11	\$388,000	\$144,000	
2011-12	\$497,000	\$70,000	
2012-13	\$258,000	\$287,000	
2013-14	\$453,000	\$180,000	\$1,060,000
2014-15	\$110,000	\$128,000	
2015-16	\$2,000,000	\$0	
2016-17	\$855,000	\$778,000	
2017-18	\$500,000	\$1,000,000	
2018-19	\$380,000	\$158,000	
2019-20	\$200,000		\$480,000
2020-21	\$171,000	\$243,000	\$84,000
2021-22			\$80,000

What factors can increase a revenue limit?

- Enrollment
- Increases from the State
- Referenda

The East Troy Community School District has needs that require the attention of the entire district community.

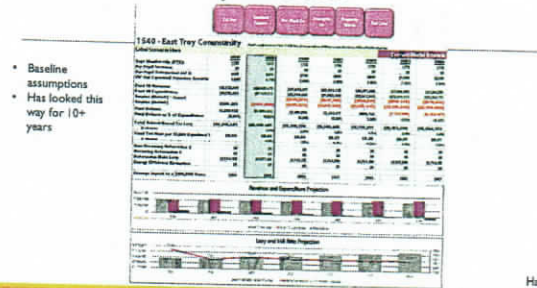
If East Troy's revenue limit per member was at the state average in 21-22, East Troy would have had \$500,000 more - a significant impact on the services our school community would experience. If East Troy cumulatively would have had the State average revenue limit per member since 1993, the additional funds would have exceeded \$29.4 mil.



Impacts

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

Annual 5 Year Projection Tool



Handout

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

The screenshot shows a detailed budget spreadsheet with multiple columns for different categories and rows for specific line items. The data is organized into sections, likely representing different departments or programs within the school district. The spreadsheet is used for tracking and managing the district's financial resources.

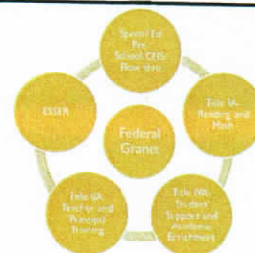
Handout

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

- This budget balancing process has included changes and reductions in all benefits packages including health, retirement, dental, and life insurances; moderating wage rate increases such that we are now at or below comparable school districts; making energy efficiency gains; eliminating positions; restructuring positions to part-time for benefit avoidance; competitively pricing purchases; applying for grants and gifts; refinancing debt, and pre-paying debt to minimize interest costs.
- In the course of 16 years, we have implemented \$10.2 million in budget balancing efforts, not including impact needs, from the rev cap not meeting expense increases.

ET Has Already Cut Expenses

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



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

Other Grants and Gifts....

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

This Year

\$1,169,000 revenue cap gap from original assumptions

\$245,000 impact needs

\$265,000 in Staff Reductions included:

1 HS Administrator
1 ES Math Interventionist
0.4 B&G Staff currently full time to part time

Assessing/Eliminating some extra duty stipends (clubs, team leaders)

For a full list, see the page titled No Referendum Budget Reductions at the end of the booklet.

Those numbers don't balance the budget, so this year a special topic is next in the discussion:

STANDALONE TOPIC ESSER

From a meeting in Dec 2021: Background

The American Rescue Plan (ARP) Act, the third federal COVID-19 relief law, passed in March 2021, provides one-time funds for our district through the Elementary and Secondary School Emergency Relief (ESSER) III grant program.



During this session we will share summary information about the grant and invite you to share your ideas and priorities for using the funds.

Background

We have spoken on this topic already many times at previous Board meetings.

If you would like to hear more about the discussions around the development of the plan we are about to present:

- November 15th, 2021 (this presentation)
- Sept 27, 2021
- August 23, 21
- July 13, 21
- June 2, 21
- May 10, 21
- April 29, 21
- March 18, 21
- January 18, 21



ESSER III Grant Basics

- ETCSD is expected to receive \$1,684,953 in ESSER III funding.
- Funds may be used to support our response to the COVID-19 pandemic taking place from March 13, 2020 through Sept. 30, 2024.
- Funds are intended to help safely reopen and sustain the safe operation of schools and address the impact of the coronavirus pandemic on the nation's students.



What is This Money For?

LEAs (school districts & charter schools) must use a *minimum of 20%* to implement evidence-based interventions to address learning loss.

LEAs must ensure that interventions respond to students' social, emotional, and academic needs and address the disproportionate impact of COVID-19 on underrepresented student subgroups.



Disproportionately Impacted Student Groups

Underrepresented subgroups specifically mentioned in USDE guidance as likely to have been disproportionately affected by COVID-19:

- each major racial and ethnic group
- children from low-income families
- children with disabilities
- English learners
- gender
- migrant students
- students experiencing homelessness
- children and youth in foster care



What Else Can These Funds Can be Used For?

ESSER funds must be used to prevent, prepare for, or respond to COVID-19. Examples include:

Preparedness and Response

- PPE; hand sanitizer; infrastructures to promote physical distancing; improving indoor air quality; establishing a team to develop guidelines for infection control practices, etc.

Addressing Longterm School Closure

- Additional staff to support virtual instruction; providing/delivering school meals; etc.

What Else Can These Funds Can be Used For?

Outreach and Services for Special Populations

- Professional development for staff to serve English Learners remotely; paying staff to teach parents of students with IEP technology and software; etc.

Mental Health Services and Supports

- Additional school based mental health staff (school counselors, school psychologists, school social workers, etc.); Peer to Peer suicide prevention and mental health literacy such as Sources of Strength and Hope Squad, etc.

Education Technology

- Devices and software for remote instruction; improved cybersecurity; etc.

Snapshot of LEA Needs

What we are seeing:

- Initially: antimicrobial, air purifiers, plastic barriers, cleaners and disinfectants, bipolar ionization and additional staffing needs (ESSER I and II)
- Currently:
 - a. staffing needs to remain in person (ESSER II)
 - i. long term subs that understand virtual environments and grade level subjects to continue curriculum,
 - ii. health aides to administer COVID protocol and attendance
 - b. Upgrades to poor performing MS HVAC System (Dec meeting)
 - c. Professional learning to address student learning through best practices in instruction and assessment
 - d. Address 22-23 budget gap created from \$0 revenue limit, beyond original projections: disconnect from State and Federal goals of the program and a 'cliff' fiscal item unless the State restores funding

[Link to original ESSER I, II, and III summary](#)

TEMPORARY FUNDS



RECAP THE 22-23 BUDGET

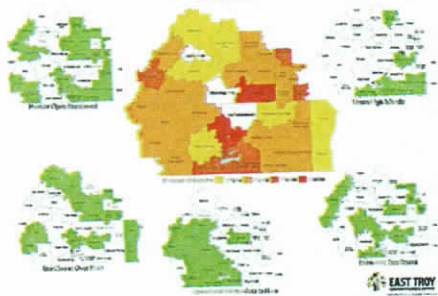
NORMAL YEAR STILL REVENUES NOT KEEPING UP WITH EXPENSES
DECLINING ENROLLMENT
NO-NO BUDGET
INFLATION
ESSER
WE MUST CONTINUE: MAINTAINING COMPETITIVE STATUS and BALANCING THE BUDGET

What factors can increase a revenue limit?

- Enrollment
- Increases from the State
- Referenda

Key Characteristics for Today's School Financial System

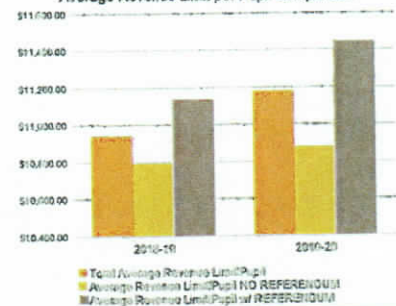
Over the past several years, Wisconsin school districts have experienced a number of changes that have impacted their financial systems. These changes include:



The disparity is growing in operational amounts passed...

	18-19	19-20
AVG. OP. REF. INCREASE	\$346.25	\$567.94
IF ET HAD THAT	\$571,316	\$937,102

Average Revenue Limit per Pupil Comparison



Additional Outside Increases State and/or Federal?

- Any more federal ESSER?
- Aug 31 Gov Evers announced an additional investment
 - \$15 million additional Get Kids Ahead to provide mental health services = **\$31,937 for East Troy**
 - \$75 million to give districts flexibility to meet staffing needs, keep class sizes small, and provide other district classroom support = **\$150,489 for East Troy**
 - Last page of annual meeting doc; funds have not been budgeted yet.

X: Budget Hearing

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

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

Residents have an opportunity to comment on the proposed budget.

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.

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 120.01, 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, 2022)

	<u>Remaining Principal</u>	<u>Debt Expiration Date</u>
Fund 39	\$18,325,000	March 1, 2036

XI: Resolution A (Adoption of Tax Levy)

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

"Mr. Chairperson, be it resolved that there be levied a school tax against all taxable property within the District in the sum of \$15,850,809 necessary to operate and maintain the school system, and to finance the capital outlay and debt service of said system for the 2022-23 school year which budget is approved."

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

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

"Mr. Chairperson, may it be resolved that the Board of Education Salaries be set at \$(*dollar amount - suggestion \$2,500*) for the 2022-23 school term."

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

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

"Mr. Chairperson, may it be resolved that the 2023-24 Annual Meeting be set for September 25, 2023 at 6:00 p.m."

XIV: Resolution D (Acquisition of Real Property)

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

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

XV: Resolution E (Leasing of Property)

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

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

XVI: New Business

XVII: Adjourn

After a short break, the
Regular Meeting of the Board of Education
of September 26, 2022 will be held.

The Treasurer's Report figures for the fiscal year of 2021-22 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 2022.

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, which is referred to as the revenue limit. This revenue limit is determined by a state formula based on the number of students in our public schools. The formula changed significantly in 2011-12 when increases per student became a **decrease** of -\$534.42. Then revenue limit increases stopped and funding came via a separate, new per-pupil aid. Revenue limits were slightly restoring, but now have stopped again in 21-22 and 22-23. The following is a chart of recent history:

	Rev Limit Increase to Per Pupil Amount	Per Pupil Aid Increase	Total Revenue (Limit & Per Pupil Aid)	Total Revenues without new transitioned services from other entities (TOS) and without private school vouchers	Percentage Change
09-10	\$200	N/A	\$16,827,918	\$16,168,434	2.96%
10-11	\$200	N/A	\$17,339,508	\$16,680,024	3.16%
11-12	(\$534.42)	N/A	\$16,078,172	\$15,418,688	-7.56%
12-13	\$50	\$50	\$16,252,823	\$15,593,339	1.13%
13-14	\$75	\$25	\$16,403,682	\$15,692,282	0.63%
14-15	\$75	\$75	\$16,753,017	\$15,816,808	0.79%
15-16	\$0	\$0	\$17,041,201	\$15,840,579	0.15%
16-17	\$0	\$100	\$17,451,735	\$16,130,825	1.83%
17-18	\$0	\$200	\$17,995,943	\$16,493,860	2.25%
18-19	\$0	\$204	\$18,543,079	\$16,856,292	2.20%
19-20	\$175	\$88	\$19,405,149	\$17,303,815	2.65%
20-21	\$179	\$0	\$20,098,589	\$17,586,656	1.63%
21-22	\$0	\$0	\$20,042,534	\$17,400,300	-1.06%
22-23 est	\$0	\$0	\$19,647,376	\$17,002,991	-2.28%

Since the reduction of 2011, fewer dollars have been added back to public schools each year, and it took until 2018-19 to finally surpass 2010-11 levels again. The last two years have been trending negative again.

Since the cost of goods and services to the district has continued to increase at a faster rate than district revenue, in order to manage the subsequent shortfalls, the district has already cut its budgets by over \$9.1 million in the past fifteen years and looked to reduce another \$1,100,000 for the coming fiscal year.

Highlights and key points for the 21-22 fiscal year include:

- A mill rate tax decrease from \$8.72 to \$8.34.
- ESSER federal funding that plugged the hole created with a \$0/\$0 state budget.
- Food Service federal funding that restored COVID related losses in Fund 50.
- MS HVAC repair and restoration project.
- Concluding the year with \$48,883 higher in revenues than expenses for the Board to apply to remaining MS HVAC upgrades in the 22-23 year or for the continued long term goal of eliminating short-term borrowing.

Our district business manager, Mrs. Kathy Zwirgzdas, will next present the 2022-23 budget plan.

Dale Ames - School Board Treasurer

M/S HVAC Funding and Tracking

Proposed

ESSER II Remaining
ESSER III (Less Learning Loss Req 20%)

\$97,167.53 Claim as expense is incurred – same fiscal year
\$1,347,962 Claim as expense is incurred – same fiscal year

Declining enrollment exemption 21-22 & OE better than projected added to B&G budget
Positive Variance from unspent budgetary line items 21-22 min prjctd

In B&G budget as a line item currently - Likely booked to reserved FB in 21-22 and expended in 22-23
Likely booked to reserved FB in 21-22 and expended in 22-23
Likely booked to reserved FB in 21-22 and expended in 22-23

\$110 million Governor Dec money

\$220,635 22-23
\$2,558,893.28

Final Budget
ESSER II Remaining
ESSER III (Less Learning Loss Req 20%)

\$97,167.53 Claim as expense is incurred – same fiscal year
\$887,962 Claim as expense is incurred – same fiscal year

Declining enrollment exemption 21-22 & OE better than projected added to B&G budget
Positive Variance from unspent budgetary line items 21-22 min prjctd

In B&G budget as a line item currently - Likely booked to reserved FB in 21-22 and expended in 22-23
Likely booked to reserved FB in 21-22 and expended in 22-23
Likely booked to reserved FB in 21-22 and expended in 22-23

\$110 million Governor Dec money
Increase Short Term Borrowing in 23-24

\$220,635 22-23
\$460,000
\$2,683,240.00

22-23 Complete X
\$97,167.53
23-24 Complete X
\$696,291.53

\$493,128.75 x
\$415,942 x
\$220,635 x
\$ 1,418,544.00

Subtotal: \$1,698,110.47
Coded to 10 E 200 324 254300 994

\$48,883
\$519,521
1,264,696.00
568,404

\$ 2,683,240.00 TOTAL

Invoices:

288,838.00 12/29/2021 10 E 881 327 255300 163
10 E 881 327 255300 165
27,500.00 4/7/2022 10 E 200 324 254300 994
630,864.00 5/25/2022 10 E 200 324 254300 994
471,342.00 6/21/2022 10 E 200 324 254300 994

1,418,544.00

\$1,264,696.00 Remaining contract to bill

Coded 97167.53 x
191670.47 x
27,500.00
630,864.00
471,342.00
Claimed ESSER III Balance
696,291.53

East Troy Community School District
 Monthly Expenditures and Receipts
 ALL FUNDS
 6/30/22

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

	Budget	Monthly Activity	Year to Date	YTD %
EXPENDITURES				
10 Fund - General Fund	22,456,166	8,052,238	22,834,287	101.68%
21 Fund – Gift	350,000	33,537	478,041	136.58%
27 Fund – Special Ed.	3,144,514	665,253	3,026,878	96.26%
39 Fund - Ref Debt Service	1,760,175		1,760,175	100.00%
50 Fund – Food Service	566,603	144,503	664,032	117.20%
72 Fund – Scholarship	1,000		2,000	200.00%
80 Fund - Community Service	266,061	81,073	254,687	95.73%
	28,544,519	8,976,604	29,020,101	101.67%
RECEIPTS				
10 Fund - General Fund	22,456,166	7,127,542	23,036,107	102.58%
21 Fund – Gift	350,000	12,252	451,295	128.94%
27 Fund – Special Ed	3,144,514	2,121,353	3,026,878	96.26%
39 Fund - Ref Debt Service	1,746,150		1,746,150	100.00%
50 Fund – Food Service	566,603	142,971	908,928	160.42%
72 Fund - Scholarship	1,000	33	390	39.04%
80 Fund - Community Service	266,061	262	262,609	98.70%
	28,530,494	9,404,414	29,432,358	103.16%

FUND 10* COMPARISON OF PREVIOUS EXPENDITURES TO BUDGETS

Also Includes Fund 27 Operation Transfer Needed To Date

Spent as of this date 2021-22	101.68%
Spent as of this date 2020-21	95.93%
Spent as of this date 2019-20	95.34%
Spent as of this date 2018-19	97.34%
Spent as of this date 2017-18	99.59%
Spent as of this date 2016-17	99.77%

ACCOUNT	Obj	2021-22	2021-22	2021-22
		BUDGET	FYTD Activity	FYTD %
10 E --- 1-- -----	CONTRA, CALENDAR, EXT CONTRA DAY	9,712,743.76	9,130,120.93	94.00
10 E --- 2-- -----	TOTAL FRINGES	3,890,892.04	3,789,540.06	97.40
10 E --- 3-- -----	TOTAL SERVICES	5,103,945.24	6,341,643.97	124.25
10 E --- 4-- -----	TOTAL SUPPLIES	1,224,460.67	1,137,492.32	92.90
10 E --- 5-- -----	TOTAL EQUIPMENT	188,725.00	255,771.20	135.53
10 E --- 6-- -----	DEBT RETIREMENT	75,000.00	16,604.77	22.14
10 E --- 7-- -----	TOTAL INSURANCE	238,500.00	232,068.00	97.30
10 E --- 8-- -----	OPERATING TRANSFERS - OUT	1,931,761.74	1,813,766.55	93.89
10 E --- 9-- -----	MISCELLANEOUS OBJECTS	90,138.00	117,279.31	130.11
10 - --- --- -----	GENERAL FUND	22,456,166.45	22,834,287.11	101.68
27 E --- 1-- -----	CONTRA, CALENDAR, EXT CONTRA DAY	2,185,271.48	2,064,481.78	94.47
27 E --- 2-- -----	TOTAL FRINGES	697,294.68	689,807.02	98.93
27 E --- 3-- -----	TOTAL SERVICES	165,149.04	225,229.06	136.38
27 E --- 4-- -----	TOTAL SUPPLIES	51,981.78	27,086.86	52.11
27 E --- 7-- -----	TOTAL INSURANCE	1,800.00	1,557.00	86.50
27 E --- 8-- -----	OPERATING TRANSFERS - OUT	17,016.90	0.00	0.00
27 E --- 9-- -----	MISCELLANEOUS OBJECTS	26,000.00	18,716.56	71.99
27 - --- --- -----	SPECIAL EDUCATION	3,144,513.88	3,026,878.28	96.26
Grand Expense Totals		25,600,680.33	25,861,165.39	101.02

Number of Accounts: 1957

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

ACCOUNT	Src	Func	Prj	2021-22 BUDGET	2021-22 FYTD Activity	2021-22 FYTD %
10 R 800 127 418000 000		INTERFUND XFER	NO PROJECT CODE	17,016.90	0.00	0.00
10 R --- 1-- ----- ---		*INTERFUND TRANSFERS		17,016.90	0.00	0.00
10 R 800 211 500000 000		CURRENT YEAR PROPERT	DISTRICT WIDE NO PROJECT CODE	13,691,459.00	13,691,459.00	100.00
10 R 800 213 500000 000		MOBILE HOME TAX	DISTRICT WIDE NO PROJECT CODE	15,000.00	16,056.78	107.05
10 R 800 248 500000 000		TRANSPORTATION REVEN	DISTRICT WIDE NO PROJECT CODE	12,000.00	17,243.41	143.70
10 R 400 262 120000 000		RESALE	REGULAR CURRICU NO PROJECT CODE	0.00	802.50	0.00
10 R 800 262 121500 000		RESALE	ART AWARDS PROG NO PROJECT CODE	0.00	1,200.00	0.00
10 R 400 262 122000 000		RESALE	ENGLISH NO PROJECT CODE	0.00	322.00	0.00
10 R 400 262 122000 907		RESALE	ENGLISH AFES NOVEL	0.00	549.83	0.00
10 R 400 262 125400 000		RESALE	VOCAL MUSIC NO PROJECT CODE	0.00	-520.25	0.00
10 R 200 262 125500 000		RESALE	INSTRUMENTAL MU NO PROJECT CODE	0.00	751.00	0.00
10 R 400 262 125500 000		RESALE	INSTRUMENTAL MU NO PROJECT CODE	0.00	399.12	0.00
10 R 800 262 129600 000		RESALE	AP TESTING ACCO NO PROJECT CODE	0.00	18,065.20	0.00
10 R 200 262 136000 000		RESALE	TECHNOLOGY EDUC NO PROJECT CODE	0.00	16.00	0.00
10 R 400 262 136000 000		RESALE	TECHNOLOGY EDUC NO PROJECT CODE	0.00	375.00	0.00
10 R 400 262 213200 000		RESALE	GUIDANCE NO PROJECT CODE	0.00	306.00	0.00
10 R 800 262 263000 000		RESALE	INFORMATION NO PROJECT CODE	0.00	9.00	0.00
10 R 100 262 500000 917		RESALE	DISTRICT WIDE ELEM YEARBOOK	6,000.00	6,663.80	111.06
10 R 800 271 162999 000		ADMISSIONS	HOSTING WIAA T NO PROJECT CODE	0.00	11,171.10	0.00
10 R 800 271 500100 000		ADMISSIONS	ADMISSIONS & DU NO PROJECT CODE	25,000.00	24,412.50	97.65
10 R 800 279 500000 000		ATHLETIC ENTRY FEES	DISTRICT WIDE NO PROJECT CODE	0.00	13.09	0.00
10 R 800 280 500000 000		INTEREST ON INVESTME	DISTRICT WIDE NO PROJECT CODE	15,000.00	23,383.43	155.89
10 R 800 291 500000 000		GIFTS	DISTRICT WIDE NO PROJECT CODE	2,476.00	5,608.14	226.50
10 R 800 291 500000 602		GIFTS	DISTRICT WIDE MS READING PROJ	1,000.00	1,000.00	100.00
10 R 800 291 500000 614		GIFTS	DISTRICT WIDE BOOSTER CLUB	3,229.50	3,741.56	115.86
10 R 800 291 500000 910		GIFTS	DISTRICT WIDE PTO	5,000.00	10,194.94	203.90
10 R 200 292 120000 998		FEES	REGULAR CURRICU FEES CREDITED	480.00	686.71	143.06
10 R 400 292 120000 998		FEES	REGULAR CURRICU FEES CREDITED	480.00	129.50	26.98
10 R 200 292 121000 998		FEES	ART FEES CREDITED	960.00	2,352.27	245.03
10 R 400 292 121000 998		FEES	ART FEES CREDITED	1,040.00	1,509.65	145.16
10 R 400 292 126000 998		FEES	SCIENCE FEES CREDITED	160.00	220.00	137.50
10 R 200 292 126900 998		FEES	ROBOTICS FEES CREDITED	480.00	100.00	20.83
10 R 400 292 131000 998		FEES	AGRICULTURE FEES CREDITED	1,840.00	2,613.50	142.04
10 R 400 292 132000 998		FEES	BUSINESS EDUCAT FEES CREDITED	2,320.00	3,697.75	159.39
10 R 400 292 135000 998		FEES	FAMILY & CONSUM FEES CREDITED	640.00	2,083.50	325.55
10 R 200 292 136000 998		FEES	TECHNOLOGY EDUC FEES CREDITED	400.00	1,217.50	304.38
10 R 400 292 136000 998		FEES	TECHNOLOGY EDUC FEES CREDITED	1,680.00	5,097.00	303.39
10 R 400 292 136200 998		FEES	FAB LAB FEES CREDITED	1,600.00	1,238.45	77.40
10 R 400 292 139200 998		FEES	WORK EXPERIENCE FEES CREDITED	0.00	10.00	0.00
10 R 400 292 240000 998		FEES	SCHOOL BUILDING FEES CREDITED	960.00	1,215.00	126.56
10 R 800 292 500000 000		FEES	DISTRICT WIDE NO PROJECT CODE	88,000.00	81,900.71	93.07
10 R 800 292 500000 991		FEES	DISTRICT WIDE TECH	35,000.00	32,958.60	94.17
10 R 800 292 500000 992		FEES	DISTRICT WIDE COLLECTIONS	0.00	1,014.74	0.00
10 R 800 292 500160 000		FEES	ATHLETIC FEES NO PROJECT CODE	46,000.00	37,283.32	81.05
10 R 800 293 393999 000		RENTALS	IGET COMMUNITY NO PROJECT CODE	3,730.00	4,476.00	120.00
10 R 800 293 500000 000		RENTALS	DISTRICT WIDE NO PROJECT CODE	4,000.00	1,100.00	27.50
10 R 800 295 500000 000		SUMMER SCHOOL REVENU	DISTRICT WIDE NO PROJECT CODE	5,057.75	5,610.17	110.92
10 R 800 297 222000 000		FINES	LIBRARY NO PROJECT CODE	500.00	739.72	147.94
10 R 800 297 500000 000		FINES	DISTRICT WIDE NO PROJECT CODE	500.00	62.00	12.40
10 R 800 297 500000 991		FINES	DISTRICT WIDE TECH	5,000.00	2,382.00	47.64
10 R --- 2-- ----- ---		*REVENUE FROM LOCAL		13,976,992.25	14,022,921.24	100.33
10 R 800 317 500000 420		TRANSIT OF FEDERAL A	DISTRICT WIDE CARL PERKINS	8,239.00	8,239.00	100.00
10 R 400 343 162118 000		CO-CURRIC CHARGES FR	GIRLS TENNIS NO PROJECT CODE	0.00	180.00	0.00
10 R 400 343 162121 000		CO-CURRIC CHARGES FR	GIRLS VOLLEYBAL NO PROJECT CODE	0.00	875.00	0.00
10 R 400 343 162218 000		CO-CURRIC CHARGES FR	BOYS TENNIS NO PROJECT CODE	0.00	60.00	0.00

ACCOUNT	Src	Func	Prj	2021-22 BUDGET	2021-22 FYTD Activity	2021-22 FYTD %
10 R 400 343 162222 000	CO-CURRIC CHARGES FR	BOYS WRESTLING	NO PROJECT CODE	0.00	3,080.00	0.00
10 R 400 343 162308 000	CO-CURRIC CHARGES FR	CROSS COUNTRY	NO PROJECT CODE	0.00	1,900.00	0.00
10 R 400 343 162319 000	CO-CURRIC CHARGES FR	TRACK	NO PROJECT CODE	0.00	540.00	0.00
10 R 800 345 500000 000	OPEN ENROLLMENT	DISTRICT WIDE	NO PROJECT CODE	1,097,358.00	1,121,465.00	102.20
10 R 800 349 500000 000	RECEIPTS FROM WI DIS	DISTRICT WIDE	NO PROJECT CODE	0.00	520.00	0.00
10 R --- 3-- ----- ---	*INTER-DISTRICT TRAN			1,105,597.00	1,136,859.00	102.83
10 R 800 515 500000 601	TRANSIT OF ST AID NO	DISTRICT WIDE	YOUTH APPRENTIC	21,600.00	28,488.95	131.89
10 R 800 517 500000 391	FED GRANT AID TRANSI	DISTRICT WIDE	TITLE III-A ESL	4,000.00	712.02	17.80
10 R --- 5-- ----- ---	*REV FROM INTERMEDIA			25,600.00	29,200.97	114.07
10 R 800 612 500000 000	STATE TRANSPORTATION	DISTRICT WIDE	NO PROJECT CODE	46,000.00	65,096.00	141.51
10 R 800 613 500000 000	STATE LIBRARY AID	DISTRICT WIDE	NO PROJECT CODE	80,000.00	76,348.00	95.44
10 R 800 619 500000 000	OTHER STATE AID	DISTRICT WIDE	NO PROJECT CODE	6,000.00	0.00	0.00
10 R 800 619 500000 227	OTHER STATE AID	DISTRICT WIDE	AID FOR MENTAL	1,000.00	26,370.00	2,637.00
10 R 800 619 500000 445	OTHER STATE AID	DISTRICT WIDE	ECCP	0.00	514.06	0.00
10 R 800 621 500000 000	EQUALIZATION AID	DISTRICT WIDE	NO PROJECT CODE	5,098,705.00	5,098,705.00	100.00
10 R 800 630 500000 297	STATE SPECIAL PROJEC	DISTRICT WIDE	SCHL BASED MENT	0.00	12,947.11	0.00
10 R 800 630 500000 522	STATE SPECIAL PROJEC	DISTRICT WIDE	ASSESSMENT GRAN	2,500.00	2,638.00	105.52
10 R 800 630 500000 577	STATE SPECIAL PROJEC	DISTRICT WIDE	CTE INCENTIVE G	30,000.00	0.00	0.00
10 R 800 630 500000 583	STATE SPECIAL PROJEC	DISTRICT WIDE	EDUCATOR EFFECT	10,000.00	10,400.00	104.00
10 R 800 660 500000 000	PAYMENT IN LIEU OF T	DISTRICT WIDE	NO PROJECT CODE	92,000.00	93,283.62	101.40
10 R 800 691 500000 000	EXEMPT COMP AND PERS	DISTRICT WIDE	NO PROJECT CODE	27,823.46	27,823.46	100.00
10 R 800 695 500000 000	PER PUPIL AID	DISTRICT WIDE	NO PROJECT CODE	1,223,558.00	1,224,300.00	100.06
10 R --- 6-- ----- ---	*REVENUE FROM STATE			6,617,586.46	6,638,425.25	100.31
10 R 800 730 500000 160	FEDERAL SPECIAL PROJ	DISTRICT WIDE	ESSER I	1,285.39	0.00	0.00
10 R 800 730 500000 163	FEDERAL SPECIAL PROJ	DISTRICT WIDE	ESSER II	187,038.00	283,146.53	151.38
10 R 800 730 500000 165	FEDERAL SPECIAL PROJ	DISTRICT WIDE	ESSER III	0.00	204,913.70	0.00
10 R 800 730 500000 173	FEDERAL SPECIAL PROJ	DISTRICT WIDE	ARP HOMELESS GR	0.00	6,339.00	0.00
10 R 800 730 500000 297	FEDERAL SPECIAL PROJ	DISTRICT WIDE	SCHL BASED MENT	75,000.00	0.00	0.00
10 R 800 730 500000 341	FEDERAL SPECIAL PROJ	DISTRICT WIDE	FLOW THRU	57,338.25	57,338.25	100.00
10 R 800 730 500000 381	FEDERAL SPECIAL PROJ	DISTRICT WIDE	TITLE IVA STDNT	18,000.00	10,083.61	56.02
10 R 800 731 500000 365	TITLE II-A TRAINING	DISTRICT WIDE	TITLE II-A TCHR	32,815.20	16,096.06	49.05
10 R 800 751 500000 141	TITLE I-A	DISTRICT WIDE	TITLE I - BASIC	258,697.00	204,800.60	79.17
10 R 800 780 500000 000	FED AID THROUGH OTR	DISTRICT WIDE	NO PROJECT CODE	15,000.00	286,753.10	1,911.69
10 R --- 7-- ----- ---	*REVENUE FROM FEDERA			645,173.84	1,069,470.85	165.76
10 R 800 861 500000 000	EQUIP SALES	DISTRICT WIDE	NO PROJECT CODE	3,000.00	0.00	0.00
10 R --- 8-- ----- ---	*NON REVENUE			3,000.00	0.00	0.00
10 R 800 964 500000 000	INSURANCE ADJUSTMENT	DISTRICT WIDE	NO PROJECT CODE	30,000.00	50,866.54	169.56
10 R 800 968 500000 000	LOAN PREMIUM	DISTRICT WIDE	NO PROJECT CODE	0.00	10,035.00	0.00
10 R 800 971 500000 000	REFUND RECEIPT	DISTRICT WIDE	NO PROJECT CODE	34,000.00	70,537.32	207.46
10 R 800 990 500000 000	MISCELLANEOUS REVENU	DISTRICT WIDE	NO PROJECT CODE	0.00	5,092.66	0.00
10 R 800 992 500000 000	REV TRAK FEE	DISTRICT WIDE	NO PROJECT CODE	1,200.00	2,698.38	224.87
10 R --- 9-- ----- ---	*OTHER SOURCES OF RE			65,200.00	139,229.90	213.54
10 - --- --- ----- ---	*GENERAL FUND			22,456,166.45	23,036,107.21	102.58
27 R 800 110 411000 000	GENERAL FUND TRANSFE	INTERFUND TRANS	NO PROJECT CODE	1,931,761.74	1,813,766.55	93.89
27 R --- 1-- ----- ---	*INTERFUND TRANSFERS			1,931,761.74	1,813,766.55	93.89
27 R 800 349 500000 000	RECEIPTS FROM WI DIS	DISTRICT WIDE	NO PROJECT CODE	50,000.00	43,569.61	87.14
27 R --- 3-- ----- ---	*INTER-DISTRICT TRAN			50,000.00	43,569.61	87.14
27 R 800 611 500000 000	STATE HANDICAPPED AI	DISTRICT WIDE	NO PROJECT CODE	711,151.00	746,600.00	104.98

ACCOUNT	Src	Func	Prj	2021-22 BUDGET	2021-22 FYTD Activity	2021-22 FYTD %
27 R 800 697 500000 000	AID SPEC ED TRANSITI	DISTRICT WIDE	NO PROJECT CODE	0.00	4,782.13	0.00
27 R --- 6-- -----	*REVENUE FROM STATE			711,151.00	751,382.13	105.66
27 R 800 730 500000 341	FEDERAL SPECIAL PROJ	DISTRICT WIDE	FLOW THRU	333,562.14	262,246.15	78.62
27 R 800 730 500000 344	FEDERAL SPECIAL PROJ	DISTRICT WIDE	IDEA FLOW THRU	0.00	69,323.00	0.00
27 R 800 730 500000 346	FEDERAL SPECIAL PROJ	DISTRICT WIDE	SPED EXCESS COS	0.00	4,787.24	0.00
27 R 800 730 500000 347	FEDERAL SPECIAL PROJ	DISTRICT WIDE	PRESCHOOL	13,039.00	0.00	0.00
27 R 800 780 500000 000	FED AID THROUGH OTR	DISTRICT WIDE	NO PROJECT CODE	105,000.00	81,803.60	77.91
27 R --- 7-- -----	*REVENUE FROM FEDERA			451,601.14	418,159.99	92.59
27 - --- --- -----	*SPECIAL EDUCATION			3,144,513.88	3,026,878.28	96.26
Grand Revenue Totals				25,600,680.33	26,062,985.49	101.81

Number of Accounts: 98

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

DEPARTMENT OF PUBLIC INSTRUCTION
2021-22 REVENUE LIMIT WORKSHEET

DISTRICT:		East Troy Community	1540	2022-2023 Revenue Limit Worksheet
DATA AS OF 6/30/2022, 4:15 PM				
Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 21-22 Revenue Limit				
2021-22 General Aid Certification (21-22 Line 12A, Src 621)	+	5,098,705		17,697,616
2021-22 Hi Pov Aid (21-22 Line 12B, Src 628)	+	0		16
2021-22 Computer Aid Received (21-22 Line 12C, Src 691)	+	6,412		10,719
2021-22 Aid for Exempt Personal Property (21-22 Line 12D, Src 691)	+	21,411		0
2021-22 Fnd 10 Levy Cert (21-22 Line 14A, Levy 10 Src 211)	+	13,691,459		10,716
2021-22 Fnd 38 Levy Cert (21-22 Line 14B, Levy 38 Src 211)	+	0		1
2021-22 Fnd 41 Levy Cert (21-22 Line 14C, Levy 41 Src 211)	+	10,614		17,697
2021-22 Aid Penalty for Over Levy (21-22 FINAL Rev Lim, June 2022)	-	1,109,694		0
2021-22 Total Levy for All Levied Non-Recruing Exemptions*	=	17,697,679		150
NET 2022-23 Base Revenue Built from 2021-22 Data (Line 1)				

- 2022-23 Base Revenue (Funds 10, 38, 41)
- Base Sept Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3
- 2022-23 Base Revenue Per Member (Ln 1 / Ln2)
- 2022-23 Per Member Change (A+B)
 - Allowed Per-Member Change for 22-23
 - Low Rev Incr (Low Rev Ceiling-(3+4A)-4C) NOT < 0
 - Value of the CCDEB (22-23 DPI Computed-CCDEB Distis only)
 - 2022-23 Maximum Revenue / Member (Ln 3 + Ln 4)
 - Current Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3
 - 2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)
 - Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)
 - Hold Harmless Non-Recruing Exemption
 - Total 2022-23 Recurring Exemptions (A+B+C+D+E)
- Prior Year Carryover
- Transfer of Service
- Transfer of Territory/Other Reorg (if negative, include sign)
- Federal Impact Aid Loss (2020-21 to 2021-22)
- Recurring Referenda to Exceed (If 2022-23 is first year)
- 2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)
- Total 2022-23 Non-Recruing Exemptions (A+B+C+D+E+F+G+H+I)
 - Non-Recruing Referenda to Exceed 2022-23 Limit
 - Declining Enrollment Exemption for 2022-23 (from left)
 - Energy Efficiency Net Exemption for 2022-23 (see pg 4 for details)
 - Adjustment for Refunded or Rescinded Taxes, 2022-23
 - Prior Year Open Enrollment (uncounted pupils)
 - Reduction for Ineligible Fund 80 Expenditures (enter as negative)
 - Other Adjustments (Fund 39 Bal Transfer)
 - WPCP and RPCP Private School Voucher Aid Deduction
 - SNSP Private School Voucher Aid Deduction
 - 2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)
 - Total Aid to be Used in Computation (12A + 12B + 12C + 12D)
- 2022-23 JULY 1 ESTIMATE OF GENERAL AID
 - State Aid to High Poverty Districts (not all districts)
 - State Aid for Exempt Computers (Source 691)
 - State Aid for Exempt Personal Property (Source 691)
- Allowable Limited Revenue: (Line 11 - Line 12)
 - Total Limited Revenue To Be Used (A+B+C)
 - Entries Required Below: Enter amnts needed by purpose and fund:
 - Gen Operations: Fnd 10 Src 211
 - Non-Referendum Debt (inside limit) Fund 38 Src 211
 - Capital Exp. Annual Meeting Approved: Fund 41 Src 211
 - Total Revenue from Other Levies (A+B+C+D)
 - Referendum Apprvd Debt (Fund 39 Debt-Src 211)
 - Community Services (Fund 80 Src 211)
 - Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)
 - Other Levy Revenue - Milwaukee & Kenosha Only
 - Total Fall, 2022 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)
 - Levy Rate = 0.008422

Line 10B: Declining Enrollment Exemption =	2020	2021	2022
Average FTE Loss (Line 2 - Line 6, if > 0)	6	10	10
X (Line 5, Maximum 2022-2023 Revenue per Memb) =	1,608.00	1,605.00	1,581
Non-Recruing Exemption Amount:	0.00	0.60	0
Total FTE	1,614.00	1,614	1,591

Line 2: Base Avg: ((19+.4ss)+(20+.4ss)+(21+.4ss)) / 3 =	2019	2020	2021
Summer FTE:	38	15	25
Sept FTE:	15	6	10
New ICS - Independent Charter Schools FTE	1,707	1,608	1,605
Total FTE	0.00	0.00	0.60

Line 6: Curr Avg: ((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 =	2020	2021	2022
Summer FTE:	15.00	25.00	25
% (40,40,40)	6	10	10
Sept FTE:	1,608.00	1,605.00	1,581
New ICS - Independent Charter Schools FTE	0.00	0.60	0
Total FTE	1,614.00	1,614	1,591

Count, Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

September & Summer FTE Membership Averages

*For the Non-Recruing Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recruing Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expendis, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

CELL COLOR KEY: Auto-Calc DPI Data District-Entered

Worksheet is available at: <http://dpi.wi.gov/dfs/limits/worksheets/revenue>

Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.

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

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
JULY 1 ESTIMATE OF 2022-23 GENERAL AID**

USING 2021-22 BUDGET REPORT DATA, 2021-22 AUDITED MEMBERSHIP
2021 TIFOUT SCHOOL AID VALUE (CERT MAY 2022) & 2016 COMPUTER VALUE (CERT MAY 2017)

East Troy Community 1540

PART A: 2021-22 AUDITED MEMBERSHIP

A1	3RD FRI SEPT 2021 MEMBERSHIP* (include Challenge Academy)	
A2	2ND FRI JAN 2022 MEMBERSHIP* (include Challenge Academy)	
A3	TOTAL (A1 + A2)	
A4	AVERAGE (A3/2) (ROUNDED)	
A5	SUMMER 2021 FTE EQUIVALENT* (ROUNDED)	
A6A	FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	
A6B	PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	
A6C	STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER	
A6D	STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS	
A6E	INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS	
A7	AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)	

* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2021-22 GENERAL FUND DEDUCTIBLE RECEIPTS (BUDGET REPORT)

B1	TOTAL REVENUE & TRNSF IN	10R 000000 000	+	22,456,166.45
B2	PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	13,734,282.46
B3	GENERAL STATE AID	10R 000000 620	-	5,098,705.00
B4	IMPACT AID DIST: NON-DED IMPACT AID	(DPI AMOUNT)	-	0.00
B5	REORG SETTLEMENT	10R 000000 850	-	0.00
B6	LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7	LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8	PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9	DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	3,623,178.99

PART C: 2021-22 NET COST OF GENERAL FUND (BUDGET REPORT)

C1	TOTAL GF EXPENDITURES	10E 000000 000	+	22,456,166.45
C2	DEBT SRVC TRANSFER	10E 411000 838+839	-	0.00
C3	REORG SETTLEMENT	10E 491000 950	-	0.00
C4	REFUND PRIOR YEAR REV	10E 492000 972	-	5,000.00
C5	GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	22,451,166.45
C6	DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	3,623,178.99
C7	OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8	NET COST GENERAL FUND	(NOT LESS THAN 0)	=	18,827,987.46

PART D: 2021-22 NET COST OF DEBT SERVICE FUNDS (BUDGET REPORT)

D1	TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	1,746,150.00
D2	TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3	PROPERTY TAXES	38R + 39R 210	-	1,746,150.00
D4	PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5	NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6	DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	0.00
D7	TOTAL EXPENDITURES	38E + 39E 000	+	1,760,175.00
D8	AIDABLE FUND 41 EXP	(DPI AMOUNT)	-	0.00
D9	REFINANCING	38E + 39E 282000	-	0.00
D10	OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11	NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	=	1,760,175.00

PART E: 2021-22 SHARED COST (BUDGET REPORT)

E1	NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	20,588,162.46
E2	TRNSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		-	0.00
E3	IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE REMOVED		-	0.00
E4	TOTAL SHARED COST FOR EQUALIZATION AID		=	20,588,162.46

PART E: 2021-22 SHARED COST - CONTINUED

E6	PRIMARY COST CEILING PER MEMBER			1,605.00
E7	PRIMARY CEILING (A7 * E6)			1,603.00
E8	PRIMARY SHARED COST (LESSER OF E5 OR E7)			3,208.00
E9	SECONDARY COST CEILING PER MEMBER			1,604.00
E10	SECONDARY CEILING (A7 * E9)			25.00
E11	SECONDARY SHARED COST (LESSER OF E5 OR E10) - E8			0.18
E12	TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)			0.00
	SHARED COST PER MEMBER =			32.00
				1.00
				1,663.00

PART F: EQUALIZED PROPERTY VALUE

F1	2021 TIFOUT VALUE (CERT MAY 22) + EXEMPT COMPUTER VALUE (CERT MAY 17)			22,456,166.45
	VALUE PER MEMBER =			13,734,282.46

PART G: 2022-23 EQUAL AID BY TIER - JULY 1 ESTIMATE

G1	PRIMARY GUARANTEED VALUE PER MEMBER			1,930,000
G2	PRIMARY GUARANTEED VALUATION (A7 * G1)			3,209,590,000
G3	PRIMARY REQUIRED RATE (E8 / G2)			0.00051813
G4	PRIMARY NET GUARANTEED VALUE (G2 - F1)			1,327,145,769
G5	PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)			687,634.04
G6	SECONDARY GUARANTEED VALUE PER MEMB			1,680,549
G7	SECONDARY GUARANTEED VALUATION (A7 * G6)			2,794,752,987
G8	SECONDARY REQUIRED RATE (E11 / G7)			0.00095341
G9	SECONDARY NET GUARANTEED VALUE (G7 - F1)			912,308,756
G10	SECONDARY EQUALIZATION AID (G8 * G9)			5,431,348.07
G11	TERTIARY GUARANTEED VALUE PER MEMB			755,033
G12	TERTIARY GUARANTEED VALUATION (A7 * G11)			1,255,619,879
G13	TERTIARY REQUIRED RATE (E12 / G12)			0.00182129
G14	TERTIARY NET GUARANTEED VALUE (G12 - F1)			-626,824,352
G15	TERTIARY EQUALIZATION AID (G13 * G14)			-1,141,628.92

PART H: 2022-23 EQUALIZATION AID - JULY 1 ESTIMATE

H1	2022-23 EQUALIZATION AID - JULY 1 EST (G5+G10+G15) NOT<0			4,977,353.19
H2	PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)			0.00
H2A	PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE			0.00
H3	MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Revised to 0 by JFC, 6/2021)			0.00
H4A	2021-22 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID			13,441.00
H4B	2021-22 OCT-TO-FINAL ADJ. CHOICE/CHARTER DEDUCTION (previously Line I4)			0.00
H5	PRIOR YEAR (2021-22) DATA ERROR ADJ/OJ FEE PENALTY			0.00
H6	2022-23 EQUALIZATION AID - JULY 1 EST (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)			4,990,794

***** PART I: 2022-23 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - JULY 1 EST *****

I1	2022-23 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - JULY 1 EST			0.00
I2A	PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)			0.00
I2B	MILWAUKEE CHARTER DEDUCT, SPEC ADJ AID and/or CHAP. 220 AID (Removed by JFC, 6/2021)			0.00
I2C	2021-22 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID			0.00
I3	2022-23 SPEC ADJ AID and/or CHAP 220 - JULY 1 EST (ROUND) (I1+I2A+I2B+I2C)			0.00

***15 2022-23 JULY 1 ESTIMATE OF GENERAL AID (H6+I3)**

4,990,794

THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE I1 CAN BE FOUND IN THE "BREAKDOWN OF LINE 1" TAB IN THIS EXCEL WORKBOOK.
COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

EAST TROY REVENUE LIMIT HISTORY AND PROJECTIONS

	2005-06	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	2019-20	2020-21	2021-22	Projection 2022-23	
Per Pupil Increase	\$310.33	\$294.37	\$292.88	\$274.68	\$200.00	\$200.00	\$50.00	\$75.00	\$75.00	\$75.00	\$0.00	\$0.00	\$0.00	\$0.00	\$175.00	\$179.00	\$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	\$16,073,632	\$16,073,673	\$16,509,225	\$16,890,101	\$16,890,101	\$17,012,098	\$17,155,495	\$17,542,840	\$17,667,193	\$17,514,041	\$17,215,405	
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%	2.31%	0.72%	0.84%	2.26%	0.71%	-0.87%	-1.71%	
Referendum	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000	\$345,000
Transfer of Service	\$106,059	\$253,357	\$106,059	\$253,357	\$300,028	\$300,028	\$300,028	\$300,028	\$300,028	\$300,028	\$300,028	\$300,028	\$300,028	\$300,028	\$300,028	\$300,028	\$300,028	\$300,028	\$300,028
Dec Enrollment	\$17,318	\$17,318	\$17,318	\$17,318	\$17,318	\$17,318	\$17,318	\$17,318	\$17,318	\$17,318	\$17,318	\$17,318	\$17,318	\$17,318	\$17,318	\$17,318	\$17,318	\$17,318	\$17,318
Hold Harmless Exemption																			
Voucher																			
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	\$17,016,235	\$17,211,193	\$17,404,301	\$18,121,489	\$18,845,104	\$18,817,987	\$18,455,724	
Percent Increase (%)		3.91%	4.15%	5.75%	4.76%	3.04%	-7.27%	0.54%	0.67%	1.36%	1.74%	1.40%	1.15%	1.12%	4.12%	3.99%	-0.14%	-1.93%	
Aid match per pupil amount																			
Aid match total	0	0	0	0	0	0	0	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	\$50	
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	\$17,451,652	\$17,995,943	\$18,543,079	\$19,405,149	\$20,098,589	\$20,042,534	\$19,647,376	
PERCENT INCREASE (%):		3.91%	4.15%	5.75%	4.76%	3.04%	-7.27%	1.09%	0.93%	2.13%	1.72%	2.41%	3.12%	3.04%	4.65%	3.57%	-0.28%	-1.97%	

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%

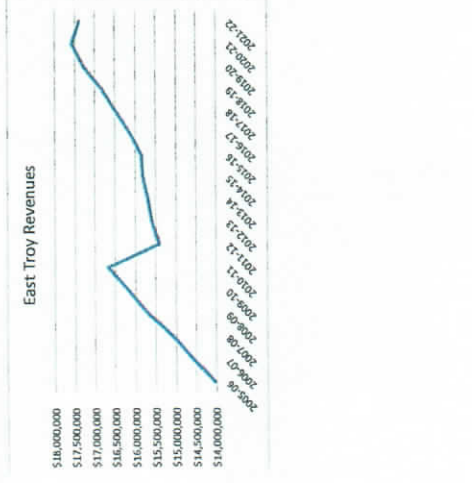
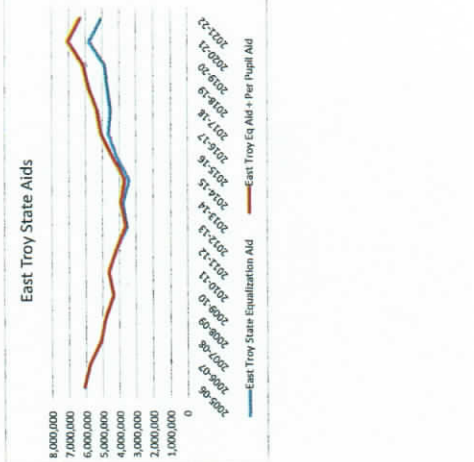
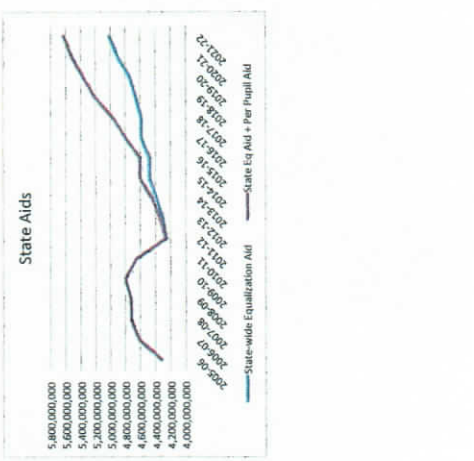
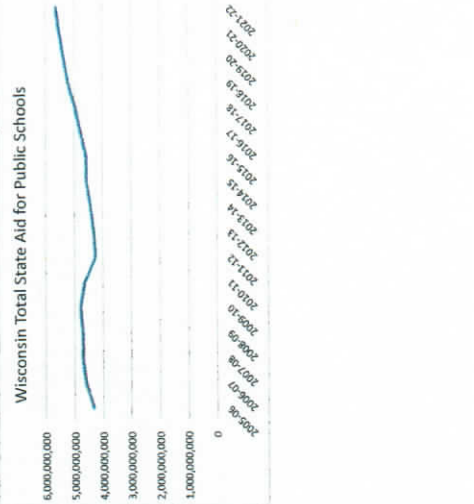
	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%

	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
TOTAL REV W/OUT TOS & VOUCHER:	\$16,880,024	\$16,168,434	\$16,680,024	\$16,680,024	\$16,680,024	\$16,680,024
PERCENT INCREASE (%):		-4.19%	3.16%	0.00%	0.00%	0.00%



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

ACTUAL: 18-19

Revenue Limit	17,395,041	1.06%
inc \$184,256 Transfer of Service	17,210,785	-0.01%
w/out TOS		
w/out Voucher Aid		
Eq Aid	4,702,688	5.50%
Tax apportion value	1,608,204,387	4.79%
Mill Rate	9.21	-4.57%
Levy Fd 10	12,658,613	0.26%
Levy Fd 38	0	-100.00%
subtotal Limited Rev	12,658,613	-0.75%
(Comp Aid)	0	-100.00%
chargebacks	0	#DIV/0!
Levy Fd 39	1,977,186	4.94%
Fd 39 Mill Rate	1.23	0.14%
Levy Fd 80	182,822	-1.64%
Total Levy	14,818,621	0.00%

Actual: 19-20

	18,121,489	4.18%
inc \$243,546 Transfer of Service	17,877,943	2.78%
inc \$187,801 Voucher Aid		
	17,690,142	1.70%
	4,860,999	3.37%
	1,660,589,254	3.26%
	9.18	-0.37%
	13,232,666	4.53%
	0	#DIV/0!
	13,232,666	4.53%
	0	#DIV/0!
	11600	#DIV/0!
	1,746,175	-11.68%
	1.05	-14.47%
	254,239	39.06%
	15,244,680	2.88%

Actual: 20-21

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

Actual: 21-22

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

Estimated: 22-23

	18,627,055	-1.01%
\$150,000 Transfer of Service	18,477,055	-1.81%
inc \$2151 Voucher Aid Growth		
	18,474,904	-1.82%
	4,990,794	-2.12%
	1,881,997,755	0.00%
	8.42	1.00%
	13,608,438	-0.61%
	0	#DIV/0!
	13,608,438	-0.61%
	0	#DIV/0!
	0	#DIV/0!
	1,956,469	12.04%
	1.04	12.04%
	285,902	11.57%
	15,850,809	1.00%

\$150,000 home
Estimates of TaxPayer Impact - TOTAL LEVY:

\$ 1,250.84

\$ 1,263.35 \$ 12.51 1.00%
with eq value increasing 0.00%

WITHOUT PRIVATE SCHOOL VOUCHERS GROWTH:
15,736,593 1.70%

WITHOUT PRIVATE SCHOOL VOUCHERS GROWTH:
15,848,658 0.99%

WITHOUT PRIVATE SCHOOL VOUCHERS ENTIRELY:
15,399,017 -0.48%

WITHOUT PRIVATE SCHOOL VOUCHERS ENTIRELY:
15,553,805 -0.89%

Some variables that change estimates throughout the year & between the annual meeting and October:
Final allocation and distribution of State Aid (Equalization Aid) - October 15th
Final 3rd Friday count in September
Membership (FTE) Feb affects aid Sept affects Rev Limit
Property Value - October 1st
Shared Costs (both state-wide and locally) - October
Budget changes through October
Transfer of Service - Final end of September
Private School Vouchers - October

Voucher amts: \$297,004

Voucher amts: \$294,853

BUDGET PUBLICATION, 2022-23
Required Published Budget Summary Format

Notice is hereby given to the qualified electors of the East Troy Community School District that the Budget Hearing and Annual Meeting will be held on Sept. 26, 2022 at 6:00 pm in the High School Lecture Hall. A more detailed budget format may be viewed by appointment for pick up (262-642-6710) at the District Office located at 2040 Beulah Ave. between 7:30 am-4:00 pm beginning Sept 12.

GENERAL FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	5,420,755.06	6,434,353.82	6,636,173.92
Ending Fund Balance	6,434,353.82	6,636,173.92	5,715,832.92
REVENUES & OTHER FINANCING SOURCES			
Transfers-in (Source 100)	15,395.15	0.00	5,000.00
Local Sources (Source 200)	13,283,263.41	14,022,921.24	13,896,363.50
Inter-district Payments (Source 300 + 400)	1,037,444.24	1,136,859.00	1,116,411.00
Intermediate Sources (Source 500)	20,142.01	29,200.97	25,600.00
State Sources (Source 600)	7,462,776.80	6,638,425.25	6,615,273.35
Federal Sources (Source 700)	994,846.43	1,069,470.85	1,200,366.44
All Other Sources (Source 800 + 900)	151,103.76	139,229.90	65,800.00
TOTAL REVENUES & OTHER FINANCING SOURCES	22,964,971.80	23,036,107.21	22,924,814.29
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	8,807,205.47	8,405,471.61	9,026,941.83
Support Services (Function 200 000)	8,860,234.85	9,969,677.61	10,241,307.51
Non-Program Transactions (Function 400 000)	4,283,932.72	4,459,137.89	4,577,005.95
TOTAL EXPENDITURES & OTHER FINANCING USES	21,951,373.04	22,834,287.11	23,845,155.29

SPECIAL PROJECTS FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	327,841.75	352,204.95	325,458.57
Ending Fund Balance	352,204.95	325,458.57	325,458.57
REVENUES & OTHER FINANCING SOURCES	3,084,265.70	3,478,173.28	3,619,271.64
EXPENDITURES & OTHER FINANCING USES	3,059,902.50	3,504,919.66	3,619,271.64

DEBT SERVICE FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	1,087,326.80	1,517,735.80	1,503,710.80
Ending Fund Balance	1,517,735.80	1,503,710.80	1,698,054.80
REVENUES & OTHER FINANCING SOURCES	2,187,734.00	1,746,150.00	1,956,469.00
EXPENDITURES & OTHER FINANCING USES	1,757,325.00	1,760,175.00	1,762,125.00

FOOD SERVICE FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	39,096.38	62,289.80	307,185.14
Ending Fund Balance	62,289.80	307,185.14	307,185.14
REVENUES & OTHER FINANCING SOURCES	573,060.60	908,927.62	595,611.27
EXPENDITURES & OTHER FINANCING USES	549,867.18	664,032.28	595,611.27

COMMUNITY SERVICE FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Beginning Fund Balance	172,878.59	211,019.59	218,941.90
Ending Fund Balance	211,019.59	218,941.90	218,941.90
REVENUES & OTHER FINANCING SOURCES	262,470.37	262,609.22	295,701.89
EXPENDITURES & OTHER FINANCING USES	224,329.37	254,886.91	295,701.89

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
GROSS TOTAL EXPENDITURES -- ALL FUNDS	27,542,797.09	29,018,100.96	30,117,865.09
Interfund Transfers (Source 100) - ALL FUNDS	1,709,396.21	1,813,766.55	1,908,653.95
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	25,833,400.88	27,204,334.41	28,209,211.14
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		5.31%	3.69%
WITHOUT ONE TIME FUNDS AS NOTED IN NEW PROG BELOW:			0.31%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
General Fund	13,029,288.00	13,691,459.00	13,608,436.00
Referendum Debt Service Fund	2,187,734.00	1,746,150.00	1,956,469.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	256,328.00	256,261.00	285,902.00
Prior Year Levy Chargeback	0.00		
TOTAL SCHOOL LEVY	15,473,350.00	15,693,870.00	15,850,809.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		1.43%	1.00%
TAX RATE PER \$1000	8.72	8.34	8.42
PERCENTAGE INCREASE -- TAX RATE		-4.36%	0.96%

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

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
Staffing Reductions (1.0 Trc, 1.0 Admin, reduction of 1.0 support staff, extra-duty stipends)	265,000.00
NEW PROGRAMS	FINANCIAL IMPACT
Chromebook Student Cycle Purchase Every Four Years	\$320,000
Get Kids Ahead Program Funding	\$31,937
MS HVAC	\$568,404

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 2022-23*			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	5,420,755.06	6,434,353.82	6,636,173.92
Ending Fund Balance, Nonspendable (Acct. 935 000)	2,334.78	4,334.93	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	259,151.38	252,739.66	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	6,172,867.66	6,347,162.33	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	6,434,353.82	6,636,173.92	5,715,832.92
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	15,395.15	0.00	5,000.00
Local Sources			
210 Taxes	13,043,551.77	13,707,515.78	13,623,438.00
240 Payments for Services	2,339.13	17,243.41	12,000.00
260 Non-Capital Sales	6,597.00	28,939.20	28,400.00
270 School Activity Income	11,333.60	35,596.69	24,000.00
280 Interest on Investments	15,241.22	23,383.43	15,000.00
290 Other Revenue, Local Sources	204,200.69	210,242.73	193,525.50
Subtotal Local Sources	13,283,263.41	14,022,921.24	13,896,363.50
Other School Districts Within Wisconsin			
310 Transit of Aids	8,969.00	8,239.00	7,500.00
340 Payments for Services	1,028,475.24	1,128,620.00	1,108,911.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	1,037,444.24	1,136,859.00	1,116,411.00
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	20,142.01	29,200.97	25,600.00
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	20,142.01	29,200.97	25,600.00
State Sources			
610 State Aid -- Categorical	169,670.00	168,328.06	133,000.00
620 State Aid -- General	5,793,909.00	5,098,705.00	4,990,794.00
630 DPI Special Project Grants	58,146.04	25,985.11	179,952.89
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	88,060.19	93,283.62	92,000.00
690 Other Revenue	1,352,991.57	1,252,123.46	1,219,526.46
Subtotal State Sources	7,462,776.80	6,638,425.25	6,615,273.35
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	765,822.84	577,917.15	1,035,366.44
750 IASA Grants	203,260.93	204,800.60	150,000.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00

BUDGET ADOPTION 2022-23*			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
780 Other Federal Revenue Through State	25,762.66	286,753.10	15,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	994,846.43	1,069,470.85	1,200,366.44
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	6,150.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	6,150.00	0.00	0.00
Other Revenues			
960 Adjustments	110,925.93	60,901.54	30,000.00
970 Refund of Disbursement	28,056.42	70,537.32	34,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	5,971.41	7,791.04	1,800.00
Subtotal Other Revenues	144,953.76	139,229.90	65,800.00
TOTAL REVENUES & OTHER FINANCING SOURCES	22,964,971.80	23,036,107.21	22,924,814.29
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,842,566.74	2,680,540.63	2,845,634.19
120 000 Regular Curriculum	4,202,702.76	4,002,341.74	4,310,503.69
130 000 Vocational Curriculum	640,835.91	572,133.31	711,809.90
140 000 Physical Curriculum	511,832.58	505,218.51	489,445.98
160 000 Co-Curricular Activities	455,283.49	480,020.33	481,713.41
170 000 Other Special Needs	153,983.99	165,217.09	187,734.66
Subtotal Instruction	8,807,205.47	8,405,471.61	9,026,841.83
Support Sources			
210 000 Pupil Services	774,759.33	785,580.43	850,768.34
220 000 Instructional Staff Services	958,358.75	808,453.69	1,054,071.76
230 000 General Administration	452,614.24	437,622.38	435,194.75
240 000 School Building Administration	1,022,512.66	1,059,133.51	1,060,849.08
250 000 Business Administration	4,472,949.06	5,705,043.94	5,339,399.96
260 000 Central Services	427,973.10	420,921.57	445,913.67
270 000 Insurance & Judgments	231,132.98	202,466.00	211,500.00
280 000 Debt Services	31,611.64	16,604.77	75,000.00
290 000 Other Support Services	488,323.09	533,851.32	768,609.95
Subtotal Support Sources	8,860,234.85	9,969,677.61	10,241,307.51
Non-Program Transactions			
410 000 Inter-fund Transfers	1,694,001.06	1,813,766.55	1,903,653.95
430 000 Instructional Service Payments	2,589,931.66	2,634,757.34	2,671,352.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	0.00	10,614.00	2,000.00
Subtotal Non-Program Transactions	4,283,932.72	4,459,137.89	4,577,005.95
TOTAL EXPENDITURES & OTHER FINANCING USES	21,951,373.04	22,834,287.11	23,845,155.29

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	327,841.75	352,204.95	325,458.57
900 000 Ending Fund Balance	352,204.95	325,458.57	325,458.57
REVENUES & OTHER FINANCING SOURCES	274,952.95	451,295.00	350,000.00
100 000 Instruction	220,703.06	431,617.32	349,142.67
200 000 Support Services	18,565.92	28,439.87	857.33
400 000 Non-Program Transactions	11,320.77	17,984.19	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	250,589.75	478,041.38	350,000.00

BUDGET ADOPTION 2022-23*			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
SPECIAL EDUCATION FUND (FUND 27)	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
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	1,694,001.06	1,813,766.55	1,903,653.95
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	54,191.22	43,569.61	50,000.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	54,191.22	43,569.61	50,000.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	0.00
State Sources			
610 State Aid -- Categorical	673,978.00	746,600.00	789,252.00
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	4,000.00	4,782.13	0.00
Subtotal State Sources	677,978.00	751,382.13	789,252.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	263,236.89	336,356.39	416,365.69
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	119,905.58	81,803.60	110,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	383,142.47	418,159.99	526,365.69
Other Financing Sources		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	2,809,312.75	3,026,878.28	3,269,271.64
EXPENDITURES & OTHER FINANCING USES			

BUDGET ADOPTION 2022-23*			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	34,116.32	35,006.26	37,368.13
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	1,704,749.54	1,812,038.86	2,061,592.87
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,738,865.86	1,847,045.12	2,098,961.00
Support Sources			
210 000 Pupil Services	733,073.68	710,114.57	747,182.98
220 000 Instructional Staff Services	200,694.00	235,440.84	254,741.84
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	56,264.55	95,693.72	70,385.82
260 000 Central Services	0.00	0.00	2,000.00
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	990,032.23	1,041,249.13	1,074,310.64
Non-Program Transactions			
410 000 Inter-fund Transfers	15,395.15	0.00	5,000.00
430 000 Instructional Service Payments	49,812.13	122,527.17	71,000.00
490 000 Other Non-Program Transactions	15,207.38	16,056.86	20,000.00
Subtotal Non-Program Transactions	80,414.66	138,584.03	96,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,809,312.75	3,026,878.28	3,269,271.64

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	1,087,326.80	1,517,735.80	1,503,710.80
900 000 ENDING FUND BALANCES	1,517,735.80	1,503,710.80	1,698,054.80
TOTAL REVENUES & OTHER FINANCING SOURCES	2,187,734.00	1,746,150.00	1,956,469.00
281 000 Long-Term Capital Debt	1,757,325.00	1,760,175.00	1,762,125.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,757,325.00	1,760,175.00	1,762,125.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

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

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	39,096.38	62,289.80	307,185.14
900 000 ENDING FUND BALANCE	62,289.80	307,185.14	307,185.14

BUDGET ADOPTION 2022-23*			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
TOTAL REVENUES & OTHER FINANCING SOURCES	573,060.60	908,927.62	595,611.27
200 000 Support Services	549,867.18	664,032.28	595,611.27
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	549,867.18	664,032.28	595,611.27

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	172,878.59	211,019.59	218,941.90
900 000 ENDING FUND BALANCE	211,019.59	218,941.90	218,941.90
TOTAL REVENUES & OTHER FINANCING SOURCES	262,470.37	262,609.22	295,701.89
200 000 Support Services	96,054.97	95,144.11	101,240.07
300 000 Community Services	128,274.40	159,542.80	194,461.82
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	224,329.37	254,686.91	295,701.89

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

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

ACCOUNT	Src	Func	Prj	2020-21 FY Activity	2021-22 FY Activity	2022-23 Budget
10 R 800 127 418000 000		INTERFUND XFER	NO PROJECT CODE	15,395.15	0.00	5,000.00
10 R --- 1-- -----		*INTERFUND TRANSFERS		15,395.15	0.00	5,000.00
10 R 800 211 500000 000	CURRENT YEAR PROPERT	DISTRICT WIDE	NO PROJECT CODE	13,029,288.00	13,691,459.00	13,608,438.00
10 R 800 213 500000 000	MOBILE HOME TAX	DISTRICT WIDE	NO PROJECT CODE	14,263.77	16,056.78	15,000.00
10 R 800 248 500000 000	TRANSPORTATION REVEN	DISTRICT WIDE	NO PROJECT CODE	2,339.13	17,243.41	12,000.00
10 R 400 262 120000 000	RESALE	REGULAR CURRICU	NO PROJECT CODE	0.00	802.50	500.00
10 R 800 262 121500 000	RESALE	ART AWARDS PROG	NO PROJECT CODE	0.00	1,200.00	500.00
10 R 400 262 122000 000	RESALE	ENGLISH	NO PROJECT CODE	0.00	322.00	500.00
10 R 400 262 122000 907	RESALE	ENGLISH	AFES NOVEL	0.00	549.83	600.00
10 R 400 262 125400 000	RESALE	VOCAL MUSIC	NO PROJECT CODE	0.00	-520.25	0.00
10 R 200 262 125500 000	RESALE	INSTRUMENTAL MU	NO PROJECT CODE	0.00	751.00	1,000.00
10 R 400 262 125500 000	RESALE	INSTRUMENTAL MU	NO PROJECT CODE	0.00	399.12	300.00
10 R 800 262 129600 000	RESALE	AP TESTING ACCO	NO PROJECT CODE	0.00	18,065.20	18,000.00
10 R 200 262 136000 000	RESALE	TECHNOLOGY EDUC	NO PROJECT CODE	0.00	16.00	0.00
10 R 400 262 136000 000	RESALE	TECHNOLOGY EDUC	NO PROJECT CODE	0.00	375.00	600.00
10 R 400 262 213200 000	RESALE	GUIDANCE	NO PROJECT CODE	0.00	306.00	400.00
10 R 800 262 263000 000	RESALE	INFORMATION	NO PROJECT CODE	0.00	9.00	0.00
10 R 100 262 500000 917	RESALE	DISTRICT WIDE	ELEM YEARBOOK	6,597.00	6,663.80	6,000.00
10 R 800 271 162999 000	ADMISSIONS	HOSTING WIAA T	NO PROJECT CODE	4,538.60	11,171.10	0.00
10 R 800 271 500100 000	ADMISSIONS	ADMISSIONS & DU	NO PROJECT CODE	6,795.00	24,412.50	24,000.00
10 R 800 279 500000 000	ATHLETIC ENTRY FEES	DISTRICT WIDE	NO PROJECT CODE	0.00	13.09	0.00
10 R 800 280 500000 000	INTEREST ON INVESTME	DISTRICT WIDE	NO PROJECT CODE	15,241.22	23,383.43	15,000.00
10 R 800 291 500000 000	GIFTS	DISTRICT WIDE	NO PROJECT CODE	4,324.56	5,608.14	0.00
10 R 800 291 500000 602	GIFTS	DISTRICT WIDE	MS READING PROJ	0.00	1,000.00	0.00
10 R 800 291 500000 614	GIFTS	DISTRICT WIDE	BOOSTER CLUB	0.00	3,741.56	3,229.50
10 R 800 291 500000 910	GIFTS	DISTRICT WIDE	PTO	4,463.64	10,194.94	5,000.00
10 R 800 291 500000 911	GIFTS	DISTRICT WIDE	EMERGENCY	22,000.00	0.00	0.00
10 R 200 292 120000 998	FEES	REGULAR CURRICU	FEES CREDITED	637.00	686.71	600.00
10 R 400 292 120000 998	FEES	REGULAR CURRICU	FEES CREDITED	86.75	129.50	480.00
10 R 200 292 121000 998	FEES	ART	FEES CREDITED	1,010.00	2,352.27	2,000.00
10 R 400 292 121000 998	FEES	ART	FEES CREDITED	1,715.00	1,509.65	1,040.00
10 R 400 292 126000 998	FEES	SCIENCE	FEES CREDITED	575.00	220.00	160.00
10 R 200 292 126900 998	FEES	ROBOTICS	FEES CREDITED	640.00	100.00	500.00
10 R 400 292 131000 998	FEES	AGRICULTURE	FEES CREDITED	3,046.50	2,613.50	1,840.00
10 R 400 292 132000 998	FEES	BUSINESS EDUCAT	FEES CREDITED	3,260.00	3,697.75	2,320.00
10 R 400 292 135000 998	FEES	FAMILY & CONSUM	FEES CREDITED	2,475.00	2,083.50	640.00
10 R 200 292 136000 998	FEES	TECHNOLOGY EDUC	FEES CREDITED	340.00	1,217.50	1,000.00
10 R 400 292 136000 998	FEES	TECHNOLOGY EDUC	FEES CREDITED	4,023.00	5,097.00	1,680.00
10 R 400 292 136200 998	FEES	FAB LAB	FEES CREDITED	1,338.70	1,238.45	1,600.00
10 R 400 292 139200 998	FEES	WORK EXPERIENCE	FEES CREDITED	20.00	10.00	0.00
10 R 400 292 240000 998	FEES	SCHOOL BUILDING	FEES CREDITED	1,508.70	1,215.00	960.00
10 R 800 292 500000 000	FEES	DISTRICT WIDE	NO PROJECT CODE	82,057.73	81,900.71	80,000.00
10 R 800 292 500000 991	FEES	DISTRICT WIDE	TECH	33,417.31	32,958.60	35,000.00
10 R 800 292 500000 992	FEES	DISTRICT WIDE	COLLECTIONS	0.00	1,014.74	0.00
10 R 800 292 500160 000	FEES	ATHLETIC FEES	NO PROJECT CODE	31,852.50	37,283.32	40,000.00
10 R 800 293 393999 000	RENTALS	IGET COMMUNITY	NO PROJECT CODE	0.00	4,476.00	4,476.00
10 R 800 293 500000 000	RENTALS	DISTRICT WIDE	NO PROJECT CODE	0.00	1,100.00	2,000.00
10 R 800 295 500000 000	SUMMER SCHOOL REVENU	DISTRICT WIDE	NO PROJECT CODE	1,964.00	5,610.17	5,000.00
10 R 800 297 222000 000	FINES	LIBRARY	NO PROJECT CODE	251.84	739.72	500.00
10 R 800 297 500000 000	FINES	DISTRICT WIDE	NO PROJECT CODE	362.97	62.00	500.00
10 R 800 297 500000 991	FINES	DISTRICT WIDE	TECH	2,830.49	2,382.00	3,000.00
10 R --- 2-- -----		*REVENUE FROM LOCAL		13,283,263.41	14,022,921.24	13,896,363.50
10 R 800 317 500000 420	TRANSIT OF FEDERAL A	DISTRICT WIDE	CARL PERKINS	8,969.00	8,239.00	7,500.00
10 R 400 343 162118 000	CO-CURRIC CHARGES FR	GIRLS TENNIS	NO PROJECT CODE	0.00	180.00	200.00
10 R 400 343 162121 000	CO-CURRIC CHARGES FR	GIRLS VOLLEYBAL	NO PROJECT CODE	0.00	875.00	700.00

ACCOUNT	Src	Func	Prj	2020-21 FY Activity	2021-22 FY Activity	2022-23 Budget
10 R 400 343 162218 000	CO-CURRIC CHARGES FR	BOYS TENNIS	NO PROJECT CODE	0.00	60.00	0.00
10 R 400 343 162222 000	CO-CURRIC CHARGES FR	BOYS WRESTLING	NO PROJECT CODE	0.00	3,080.00	1,400.00
10 R 400 343 162308 000	CO-CURRIC CHARGES FR	CROSS COUNTRY	NO PROJECT CODE	0.00	1,900.00	1,500.00
10 R 400 343 162319 000	CO-CURRIC CHARGES FR	TRACK	NO PROJECT CODE	0.00	540.00	300.00
10 R 800 345 500000 000	OPEN ENROLLMENT	DISTRICT WIDE	NO PROJECT CODE	1,004,923.00	1,121,465.00	1,104,811.00
10 R 800 349 500000 000	RECEIPTS FROM WI DIS	DISTRICT WIDE	NO PROJECT CODE	23,552.24	520.00	0.00
10 R --- 3-- -----	*INTER-DISTRICT TRAN			1,037,444.24	1,136,859.00	1,116,411.00
10 R 800 515 500000 601	TRANSIT OF ST AID NO	DISTRICT WIDE	YOUTH APPRENTIC	18,950.00	28,488.95	21,600.00
10 R 800 517 500000 391	FED GRANT AID TRANSI	DISTRICT WIDE	TITLE III-A ESL	1,192.01	712.02	4,000.00
10 R --- 5-- -----	*REV FROM INTERMEDIA			20,142.01	29,200.97	25,600.00
10 R 800 612 500000 000	STATE TRANSPORTATION	DISTRICT WIDE	NO PROJECT CODE	58,438.00	65,096.00	46,000.00
10 R 800 613 500000 000	STATE LIBRARY AID	DISTRICT WIDE	NO PROJECT CODE	72,706.00	76,348.00	80,000.00
10 R 800 619 500000 000	OTHER STATE AID	DISTRICT WIDE	NO PROJECT CODE	5,130.00	0.00	6,000.00
10 R 800 619 500000 227	OTHER STATE AID	DISTRICT WIDE	AID FOR MENTAIL	33,396.00	26,370.00	1,000.00
10 R 800 619 500000 445	OTHER STATE AID	DISTRICT WIDE	ECCP	0.00	514.06	0.00
10 R 800 621 500000 000	EQUALIZATION AID	DISTRICT WIDE	NO PROJECT CODE	5,793,909.00	5,098,705.00	4,990,794.00
10 R 800 630 500000 297	STATE SPECIAL PROJEC	DISTRICT WIDE	SCHL BASED MENT	0.00	12,947.11	137,052.89
10 R 800 630 500000 387	STATE SPECIAL PROJEC	DISTRICT WIDE	PEER REVIEW AND	11,837.00	0.00	0.00
10 R 800 630 500000 522	STATE SPECIAL PROJEC	DISTRICT WIDE	ASSESSMENT GRAN	2,408.00	2,638.00	2,500.00
10 R 800 630 500000 577	STATE SPECIAL PROJEC	DISTRICT WIDE	CTE INCENTIVE G	33,501.04	0.00	30,000.00
10 R 800 630 500000 583	STATE SPECIAL PROJEC	DISTRICT WIDE	EDUCATOR EFFECT	10,400.00	10,400.00	10,400.00
10 R 800 660 500000 000	PAYMENT IN LIEU OF T	DISTRICT WIDE	NO PROJECT CODE	88,060.19	93,283.62	92,000.00
10 R 800 691 500000 000	EXEMPT COMP AND PERS	DISTRICT WIDE	NO PROJECT CODE	21,906.88	27,823.46	27,823.46
10 R 800 695 500000 000	PER PUPIL AID	DISTRICT WIDE	NO PROJECT CODE	1,252,496.00	1,224,300.00	1,191,703.00
10 R 800 699 221300 610	OTHER STATE REVENUE	INSTRUCTIONAL S	SAFETY GRANT	78,588.69	0.00	0.00
10 R --- 6-- -----	*REVENUE FROM STATE			7,462,776.80	6,638,425.25	6,615,273.35
10 R 800 730 500000 160	FEDERAL SPECIAL PROJ	DISTRICT WIDE	ESSER I	221,140.94	0.00	1,285.39
10 R 800 730 500000 163	FEDERAL SPECIAL PROJ	DISTRICT WIDE	ESSER II	467,923.47	283,146.53	0.00
10 R 800 730 500000 165	FEDERAL SPECIAL PROJ	DISTRICT WIDE	ESSER III	0.00	204,913.70	920,377.55
10 R 800 730 500000 173	FEDERAL SPECIAL PROJ	DISTRICT WIDE	ARP HOMELESS GR	0.00	6,339.00	0.00
10 R 800 730 500000 341	FEDERAL SPECIAL PROJ	DISTRICT WIDE	FLOW THRU	46,097.85	57,338.25	65,703.50
10 R 800 730 500000 381	FEDERAL SPECIAL PROJ	DISTRICT WIDE	TITLE IVA STDNT	11,835.91	10,083.61	18,000.00
10 R 800 731 500000 365	TITLE II-A TRAINING	DISTRICT WIDE	TITLE II-A TCHR	18,824.67	16,096.06	30,000.00
10 R 800 751 500000 141	TITLE I-A	DISTRICT WIDE	TITLE I - BASIC	203,260.93	204,800.60	150,000.00
10 R 800 780 500000 000	FED AID THROUGH OTR	DISTRICT WIDE	NO PROJECT CODE	25,762.66	286,753.10	15,000.00
10 R --- 7-- -----	*REVENUE FROM FEDERA			994,846.43	1,069,470.85	1,200,366.44
10 R 800 861 500000 000	EQUIP SALES	DISTRICT WIDE	NO PROJECT CODE	6,150.00	0.00	0.00
10 R --- 8-- -----	*NON REVENUE			6,150.00	0.00	0.00
10 R 800 964 500000 000	INSURANCE ADJUSTMENT	DISTRICT WIDE	NO PROJECT CODE	95,637.93	50,866.54	30,000.00
10 R 800 968 500000 000	LOAN PREMIUM	DISTRICT WIDE	NO PROJECT CODE	15,288.00	10,035.00	0.00
10 R 800 971 500000 000	REFUND RECEIPT	DISTRICT WIDE	NO PROJECT CODE	28,056.42	70,537.32	34,000.00
10 R 800 990 500000 000	MISCELLANEOUS REVENU	DISTRICT WIDE	NO PROJECT CODE	5,416.77	5,092.66	0.00
10 R 800 992 500000 000	REV TRAK FEE	DISTRICT WIDE	NO PROJECT CODE	554.64	2,698.38	1,800.00
10 R --- 9-- -----	*OTHER SOURCES OF RE			144,953.76	139,229.90	65,800.00
10 - --- --- -----	*GENERAL FUND			22,964,971.80	23,036,107.21	22,924,814.29
21 R 800 280 500000 903	INTEREST ON INVESTME	DISTRICT WIDE	V SCHROEDER SCH	5,008.51	65.26	0.00
21 R 800 280 500000 904	INTEREST ON INVESTME	DISTRICT WIDE	HOWARD/COX MEMO	20.96	112.74	0.00
21 R 200 291 500000 748	GIFTS	DISTRICT WIDE	MS COURAGE DAY	186.95	15,115.35	0.00
21 R 200 291 500000 749	GIFTS	DISTRICT WIDE	MIDDLE SCHOOL Y	6,462.00	7,356.00	0.00
21 R 200 291 500000 751	GIFTS	DISTRICT WIDE	MS ATHLETICS CL	0.00	12.48	0.00

ACCOUNT	Src	Func	Prj	2020-21 FY Activity	2021-22 FY Activity	2022-23 Budget
21 R 200 291 500000 753	GIFTS	DISTRICT WIDE	MS WASHINGTON D	29,819.44	63,200.54	0.00
21 R 200 291 500000 754	GIFTS	DISTRICT WIDE	MS CARDIO ROOM	321.00	568.00	0.00
21 R 200 291 500000 778	GIFTS	DISTRICT WIDE	MS STUDENT COUN	511.49	4,823.00	0.00
21 R 200 291 500000 779	GIFTS	DISTRICT WIDE	MS ART HONORS S	280.00	1,715.00	0.00
21 R 200 291 500000 780	GIFTS	DISTRICT WIDE	MS SKI CLUB	10,676.75	12,741.00	0.00
21 R 200 291 500000 782	GIFTS	DISTRICT WIDE	MS COFFEE CLUB	875.00	0.00	0.00
21 R 200 291 500000 783	GIFTS	DISTRICT WIDE	MS VIDEO CLUB	10.00	0.00	0.00
21 R 300 291 500000 781	GIFTS	DISTRICT WIDE	PV SKI CLUB	8,654.00	8,916.80	0.00
21 R 400 291 500000 703	GIFTS	DISTRICT WIDE	POM-POM DANCE	0.00	1,188.00	0.00
21 R 400 291 500000 704	GIFTS	DISTRICT WIDE	DRAMA CLUB	0.00	2,656.14	0.00
21 R 400 291 500000 705	GIFTS	DISTRICT WIDE	HOSA CLUB	0.00	1,194.03	0.00
21 R 400 291 500000 706	GIFTS	DISTRICT WIDE	BAND TRIPS	5,014.50	6,663.65	0.00
21 R 400 291 500000 707	GIFTS	DISTRICT WIDE	CROSS COUNTRY S	0.00	10.00	0.00
21 R 400 291 500000 708	GIFTS	DISTRICT WIDE	FIRST CLASS	39.65	24.34	0.00
21 R 400 291 500000 710	GIFTS	DISTRICT WIDE	CHORUS TRIPS	3,206.50	30,622.39	0.00
21 R 400 291 500000 711	GIFTS	DISTRICT WIDE	CALCULATORS	1,230.00	1,520.00	0.00
21 R 400 291 500000 712	GIFTS	DISTRICT WIDE	COACHES CLUB GE	16,820.65	20,014.56	0.00
21 R 400 291 500000 713	GIFTS	DISTRICT WIDE	COACHES CLUB GI	318.00	0.00	0.00
21 R 400 291 500000 714	GIFTS	DISTRICT WIDE	COACHES CLUB CH	10,370.00	17,438.00	0.00
21 R 400 291 500000 715	GIFTS	DISTRICT WIDE	COACHES CLUB GI	170.00	1,108.00	0.00
21 R 400 291 500000 716	GIFTS	DISTRICT WIDE	COACHES CLUB GI	105.00	2,899.70	0.00
21 R 400 291 500000 717	GIFTS	DISTRICT WIDE	COACHES CLUB SO	0.00	6,602.00	0.00
21 R 400 291 500000 718	GIFTS	DISTRICT WIDE	COACHES CLUB VO	1,885.26	3,167.49	0.00
21 R 400 291 500000 719	GIFTS	DISTRICT WIDE	COACHES CLUB BA	0.00	4,779.00	0.00
21 R 400 291 500000 720	GIFTS	DISTRICT WIDE	COACHES CLUB BO	0.00	425.00	0.00
21 R 400 291 500000 721	GIFTS	DISTRICT WIDE	COACHES CLUB FO	2,956.00	3,070.00	0.00
21 R 400 291 500000 723	GIFTS	DISTRICT WIDE	COACHES CLUB BO	0.00	1,158.00	0.00
21 R 400 291 500000 724	GIFTS	DISTRICT WIDE	COACHES CLUB BO	255.00	490.00	0.00
21 R 400 291 500000 725	GIFTS	DISTRICT WIDE	COACHES CLUB WR	834.00	6,236.00	0.00
21 R 400 291 500000 727	GIFTS	DISTRICT WIDE	COACHES CLUB CR	968.00	640.00	0.00
21 R 400 291 500000 728	GIFTS	DISTRICT WIDE	COACHES CLUB T	10,244.90	2,379.00	0.00
21 R 400 291 500000 729	GIFTS	DISTRICT WIDE	COACHES CLUB TR	494.00	614.00	0.00
21 R 400 291 500000 730	GIFTS	DISTRICT WIDE	STUDENT PARKING	10,529.00	10,682.00	0.00
21 R 400 291 500000 731	GIFTS	DISTRICT WIDE	SCHOOL ALUMNI P	0.00	168.00	0.00
21 R 400 291 500000 732	GIFTS	DISTRICT WIDE	HIGH SCHOOL CAR	1,064.00	1,563.00	0.00
21 R 400 291 500000 734	GIFTS	DISTRICT WIDE	ECONOMIC ASSIST	8,850.00	6,700.00	0.00
21 R 400 291 500000 755	GIFTS	DISTRICT WIDE	FAB LAB EQUIPME	148.74	3,985.66	0.00
21 R 400 291 500000 756	GIFTS	DISTRICT WIDE	CTE	30,681.35	32,849.22	0.00
21 R 400 291 500000 757	GIFTS	DISTRICT WIDE	CLASS OF 2024	867.50	1,115.00	0.00
21 R 400 291 500000 758	GIFTS	DISTRICT WIDE	CLASS OF 2025	5,306.50	1,010.00	0.00
21 R 400 291 500000 759	GIFTS	DISTRICT WIDE	CLASS OF 2026	10,610.00	7,793.81	0.00
21 R 400 291 500000 760	GIFTS	DISTRICT WIDE	CLASS OF 2023	780.00	15,532.50	0.00
21 R 400 291 500000 761	GIFTS	DISTRICT WIDE	MULTI-CULTURAL	638.50	423.00	0.00
21 R 400 291 500000 762	GIFTS	DISTRICT WIDE	ART HONORS PROG	15.00	2,865.00	0.00
21 R 400 291 500000 764	GIFTS	DISTRICT WIDE	EQUESTRIAN TEAM	0.00	3,965.00	0.00
21 R 400 291 500000 765	GIFTS	DISTRICT WIDE	FUTURE BUSINESS	1,798.54	2,609.52	0.00
21 R 400 291 500000 766	GIFTS	DISTRICT WIDE	FFA	37,676.70	42,032.66	0.00
21 R 400 291 500000 767	GIFTS	DISTRICT WIDE	FAMILY, COMMUNI	574.00	1,003.28	0.00
21 R 400 291 500000 768	GIFTS	DISTRICT WIDE	NATIONAL BUSINE	326.00	537.00	0.00
21 R 400 291 500000 769	GIFTS	DISTRICT WIDE	NATIONAL HONORS	400.00	1,605.00	0.00
21 R 400 291 500000 770	GIFTS	DISTRICT WIDE	ACTIVIST CLUB	386.84	1,100.00	0.00
21 R 400 291 500000 771	GIFTS	DISTRICT WIDE	SCIENCE CLUB	7.00	0.00	0.00
21 R 400 291 500000 772	GIFTS	DISTRICT WIDE	ET ROBOTICS/ENG	4,350.00	0.00	0.00
21 R 400 291 500000 773	GIFTS	DISTRICT WIDE	OUTDOOR EDUCATI	1,320.00	1,325.00	0.00
21 R 400 291 500000 774	GIFTS	DISTRICT WIDE	STUDENT CABINET	147.00	8,948.70	0.00
21 R 400 291 500000 775	GIFTS	DISTRICT WIDE	HS STORE FBLA	376.00	943.00	0.00
21 R 400 291 500000 919	GIFTS	DISTRICT WIDE	YEARBOOK	2,224.32	24,593.00	0.00

ACCOUNT	Src	Func	Prj	2020-21 FY Activity	2021-22 FY Activity	2022-23 Budget
21 R 800 291 500000 000	GIFTS	DISTRICT WIDE	NO PROJECT CODE	0.00	0.00	350,000.00
21 R 800 291 500000 603	GIFTS	DISTRICT WIDE	STAFF WELLNESS	7,500.00	7,500.00	0.00
21 R 800 291 500000 604	GIFTS	DISTRICT WIDE	BOOSTER CLUB SC	6,000.00	6,000.00	0.00
21 R 800 291 500000 608	GIFTS	DISTRICT WIDE	ROBOTICS	34.00	0.00	0.00
21 R 800 291 500000 701	GIFTS	DISTRICT WIDE	INSTRUMENT RENT	2,431.60	2,545.00	0.00
21 R 800 291 500000 702	GIFTS	DISTRICT WIDE	BAND/CHOIR UNIF	1,335.65	1,288.40	0.00
21 R 800 291 500000 736	GIFTS	DISTRICT WIDE	ETHS ACHIEVEMEN	-1,353.39	2,706.78	0.00
21 R 800 291 500000 737	GIFTS	DISTRICT WIDE	RICHARD WEITH M	0.00	2,500.00	0.00
21 R 800 291 500000 738	GIFTS	DISTRICT WIDE	LAFLIN ST. JAME	2,000.00	2,000.00	0.00
21 R 800 291 500000 739	GIFTS	DISTRICT WIDE	JEFFERY CLYDE K	1,000.00	0.00	0.00
21 R 800 291 500000 740	GIFTS	DISTRICT WIDE	LAKELAND MEDICA	2,000.00	0.00	0.00
21 R 800 291 500000 744	GIFTS	DISTRICT WIDE	TRADE SCHOLARS	1,000.00	18,000.00	0.00
21 R 800 291 500000 745	GIFTS	DISTRICT WIDE	MYSLIWSKI SCHOL	500.00	4,500.00	0.00
21 R 800 291 500000 747	GIFTS	DISTRICT WIDE	GENERAL ROLL UP	11,924.12	0.00	0.00
21 R 800 291 500000 901	GIFTS	DISTRICT WIDE	STAFF SCHOLARSH	2,980.00	1,380.00	0.00
21 R 800 291 500000 907	GIFTS	DISTRICT WIDE	AFES NOVEL	786.42	0.00	0.00
21 R --- 2-- -----	*REVENUE FROM LOCAL			274,952.95	451,295.00	350,000.00
21 - --- --- -----	*GIFT/DONATIONS FUND			274,952.95	451,295.00	350,000.00
27 R 800 110 411000 000	GENERAL FUND TRANSFE	INTERFUND TRANS	NO PROJECT CODE	1,694,001.06	1,813,766.55	1,903,653.95
27 R --- 1-- -----	*INTERFUND TRANSFERS			1,694,001.06	1,813,766.55	1,903,653.95
27 R 800 349 500000 000	RECEIPTS FROM WI DIS	DISTRICT WIDE	NO PROJECT CODE	54,191.22	43,569.61	50,000.00
27 R --- 3-- -----	*INTER-DISTRICT TRAN			54,191.22	43,569.61	50,000.00
27 R 800 611 500000 000	STATE HANDICAPPED AI	DISTRICT WIDE	NO PROJECT CODE	673,978.00	746,600.00	789,252.00
27 R 800 697 500000 000	AID SPEC ED TRANSITI	DISTRICT WIDE	NO PROJECT CODE	4,000.00	4,782.13	0.00
27 R --- 6-- -----	*REVENUE FROM STATE			677,978.00	751,382.13	789,252.00
27 R 800 730 500000 165	FEDERAL SPECIAL PROJ	DISTRICT WIDE	ESSER III	0.00	0.00	97,080.92
27 R 800 730 500000 341	FEDERAL SPECIAL PROJ	DISTRICT WIDE	FLOW THRU	256,650.54	262,246.15	312,284.77
27 R 800 730 500000 344	FEDERAL SPECIAL PROJ	DISTRICT WIDE	IDEA FLOW THRU	0.00	69,323.00	0.00
27 R 800 730 500000 346	FEDERAL SPECIAL PROJ	DISTRICT WIDE	SPED EXCESS COS	0.00	4,787.24	0.00
27 R 800 730 500000 347	FEDERAL SPECIAL PROJ	DISTRICT WIDE	PRESCHOOL	6,586.35	0.00	7,000.00
27 R 800 780 500000 000	FED AID THROUGH OTR	DISTRICT WIDE	NO PROJECT CODE	119,905.58	81,803.60	110,000.00
27 R --- 7-- -----	*REVENUE FROM FEDERA			383,142.47	418,159.99	526,365.69
27 - --- --- -----	*SPECIAL EDUCATION			2,809,312.75	3,026,878.28	3,269,271.64
Grand Revenue Totals				26,049,237.50	26,514,280.49	26,544,085.93

Number of Accounts: 179

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

ACCOUNT	Func	2020-21 FY Activity	2021-22 FY Activity	2022-23 Budget
10 E --- 11----	UNDIFFERENTIATED CURRICULUM	2,842,566.74	2,680,540.63	2,845,634.19
10 E --- 12----	REGULAR CURRICULUM	4,202,702.76	4,002,341.74	4,310,503.69
10 E --- 13----	VOCATIONAL CURRICULUM	640,835.91	572,133.31	711,809.90
10 E --- 14----	PHYSICAL CURRICULUM	511,832.58	505,218.51	489,445.98
10 E --- 16----	CO-CURRICULAR ACTIVITIES	455,283.49	480,020.33	481,713.41
10 E --- 17----	OTHER SPEC NEEDS	153,983.99	165,217.09	187,734.66
10 E --- 21----	PUPIL SERVICES	774,759.33	785,580.43	850,768.34
10 E --- 22----	INSTRUCTIONAL STAFF SERVICES	958,358.75	808,453.69	1,054,071.76
10 E --- 23----	GENERAL ADMINISTRATION	452,614.24	437,622.38	435,194.75
10 E --- 24----	SCHOOL BUILDING ADMINISTRATION	1,022,512.66	1,059,133.51	1,060,849.08
10 E --- 25----	BUSINESS/OPERATIONS/TRANSPORT	4,472,949.06	5,705,043.94	5,339,399.96
10 E --- 26----	CENTRAL SERVICES	427,973.10	420,921.57	445,913.67
10 E --- 27----	INSURANCE AND JUDGMENTS	231,132.98	202,466.00	211,500.00
10 E --- 28----	DEBT SERVICES	31,611.64	16,604.77	75,000.00
10 E --- 29----	OTHER SUPPORT SERVICES	488,323.09	533,851.32	768,609.95
10 E --- 41----	INTERFUND & INTERGOVN TRANSFER	1,694,001.06	1,813,766.55	1,903,653.95
10 E --- 43----	INSTRUCTIONAL SERVICE PAYMENTS	2,589,931.66	2,634,757.34	2,671,352.00
10 E --- 49----	NON-PROGRAM TRANSACTION	0.00	10,614.00	2,000.00
10 - --- -----	GENERAL FUND	21,951,373.04	22,834,287.11	23,845,155.29
21 E --- 12----	REGULAR CURRICULUM	95,403.71	194,486.67	349,142.67
21 E --- 13----	VOCATIONAL CURRICULUM	56,145.30	120,083.15	0.00
21 E --- 14----	PHYSICAL CURRICULUM	3,419.64	6,017.41	0.00
21 E --- 16----	CO-CURRICULAR ACTIVITIES	65,734.41	111,030.09	0.00
21 E --- 21----	PUPIL SERVICES	10,377.09	19,090.53	0.00
21 E --- 22----	INSTRUCTIONAL STAFF SERVICES	8,188.83	9,349.34	857.33
21 E --- 45----	POST-SECONDARY SCHOLARSHIP EXP	11,320.77	17,984.19	0.00
21 - --- -----	GIFT/DONATIONS FUND	250,589.75	478,041.38	350,000.00
27 E --- 12----	REGULAR CURRICULUM	34,116.32	35,006.26	37,368.13
27 E --- 15----	SPECIAL CURRICULUM	1,704,861.54	1,812,038.86	2,061,592.87

ACCOUNT	Func	2020-21 FY Activity	2021-22 FY Activity	2022-23 Budget
27 E --- 21----	PUPIL SERVICES	733,073.68	710,114.57	747,182.98
27 E --- 22----	INSTRUCTIONAL STAFF SERVICES	200,694.00	235,440.84	254,741.84
27 E --- 25----	BUSINESS/OPERATIONS/TRANSPORT	56,264.55	95,693.72	70,385.82
27 E --- 26----	CENTRAL SERVICES	0.00	0.00	2,000.00
27 E --- 41----	INTERFUND & INTERGOVN TRANSFER	15,395.15	0.00	5,000.00
27 E --- 43----	INSTRUCTIONAL SERVICE PAYMENTS	49,700.13	122,527.17	71,000.00
27 E --- 49----	NON-PROGRAM TRANSACTION	15,207.38	16,056.86	20,000.00
27 - --- -----	SPECIAL EDUCATION	2,809,312.75	3,026,878.28	3,269,271.64
Grand Expense Totals		25,011,275.54	26,339,206.77	27,464,426.93

Number of Accounts: 2526

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

ACCOUNT	Func	2020-21 FY Activity	2021-22 FY Activity	2022-23 Budget
10 E --- 100 -----	CONTRA, CALENDAR, EXT CONTRA DAY	8,937,770.96	8,623,490.40	9,045,250.99
10 E --- 111 -----	TIME SHEET EMPLOYEES-REG HOURL	22,562.05	69,270.30	109,611.43
10 E --- 112 -----	SALARY FULL-EXTRA TIME	106,881.46	152,560.92	216,272.13
10 E --- 113 -----	OVERTIME	21,822.03	16,255.54	25,000.00
10 E --- 115 -----	SICK DAY PAYOUT	12,849.32	0.00	6,500.00
10 E --- 117 -----	ATTENDANCE BONUS	6,390.00	5,547.50	8,000.00
10 E --- 140 -----	SALARIES-SUBS	287,572.93	262,996.27	278,863.62
10 E --- 1-- -----	CONTRA, CALENDAR, EXT CONTRA DAY	9,395,848.75	9,130,120.93	9,689,498.17
10 E --- 211 -----	RETIREMENT EMPLOYEE SHARE	0.00	39.99	0.00
10 E --- 212 -----	RETIREMENT EMPLOYER SHARE	604,656.78	565,545.79	599,935.33
10 E --- 219 -----	HRA	128,459.44	123,286.92	120,234.60
10 E --- 220 -----	SOCIAL SECURITY	696,199.79	675,924.70	743,568.02
10 E --- 230 -----	LIFE INSURANCE	45,950.12	42,786.35	41,753.71
10 E --- 241 -----	MEDICAL INSURANCE	2,174,253.33	2,029,709.45	2,215,627.02
10 E --- 243 -----	DENTAL INSURANCE	175,731.54	158,198.00	158,969.96
10 E --- 246 -----	VISION INS	-463.33	46.22	0.00
10 E --- 249 -----	HRA	56,345.92	54,360.50	57,788.34
10 E --- 250 -----	LONG TERM DISABILITY INSURANCE	32,262.73	31,022.76	32,816.45
10 E --- 290 -----	OTHER EMPLOYEE BENEFITS	8,707.41	8,513.85	19,000.00
10 E --- 296 -----	CASH IN LIEU OF HEALTH BENEFIT	106,171.56	100,105.53	94,360.00
10 E --- 2-- -----	TOTAL FRINGES	4,028,275.29	3,789,540.06	4,084,053.43
10 E --- 310 -----	PERSONAL SERVICES	247,321.69	213,119.97	341,074.72
10 E --- 313 -----	EQUIPMENT REPAIR	90,852.76	80,738.01	70,975.00
10 E --- 321 -----	TECHNOLOGY REPAIRS/MANT.	9,142.50	3,927.50	9,000.00
10 E --- 324 -----	NONTECH REPAIRS AND MAINTENANC	688,988.10	1,721,991.03	907,304.00
10 E --- 325 -----	VEHICLE/EQUIPMENT RENTAL	960.00	5,265.08	3,000.00
10 E --- 327 -----	CONSTRUCTION SEVICES	845,258.07	858,607.31	1,117,291.53
10 E --- 331 -----	GAS FOR HEAT	107,862.88	95,216.86	119,500.00
10 E --- 336 -----	ELECTRICITY NON HEAT	289,583.06	346,386.38	336,000.00
10 E --- 337 -----	WATER	7,515.33	14,040.05	23,750.00
10 E --- 338 -----	SEWERAGE	46,246.17	46,041.41	54,000.00
10 E --- 341 -----	PUPIL TRAVEL	3,098.91	15,345.00	3,500.00
10 E --- 342 -----	EMPLOYEE TRAVEL	9,015.97	20,007.95	37,820.00
10 E --- 348 -----	VEHICLE FUEL	71,791.69	122,838.72	94,000.00
10 E --- 351 -----	ADVERTISING	16,628.81	37,500.74	20,000.00
10 E --- 353 -----	POSTAGE AND CARTAGE	4,969.60	7,223.52	10,480.00
10 E --- 354 -----	PRINTING & BINDING	860.00	670.75	1,500.00
10 E --- 355 -----	TELEPHONE AND TELEGRAPH	53,497.07	46,150.58	42,763.60
10 E --- 356 -----	TELEVISION	3,024.06	3,123.32	3,000.00
10 E --- 360 -----	DATA PROCESSING	28,402.50	47,030.34	55,650.00
10 E --- 362 -----	SOFTWARE AS A SERVICE	0.00	1,900.00	1,500.00
10 E --- 370 -----	PAYMENT TO NON-GOVERNMENTS	7,000.00	10,500.00	10,000.00
10 E --- 382 -----	PAYMENT TO WI SCHOOL DISTRICT	2,218,323.72	2,283,159.99	2,277,848.00
10 E --- 386 -----	TRANSFERS TO CESA	58,191.96	49,653.11	71,900.00
10 E --- 387 -----	PAYMENT TO STATE	325,126.00	289,925.84	298,504.00
10 E --- 389 -----	PAYMENT TO WI TECH COLLEGES	7,319.94	21,280.51	30,000.00
10 E --- 3-- -----	TOTAL SERVICES	5,140,980.79	6,341,643.97	5,940,360.85
10 E --- 410 -----	SUPPLIES	507.50	0.00	0.00
10 E --- 411 -----	GENERAL SUPPLIES	611,382.24	445,118.53	534,382.20
10 E --- 412 -----	WORKBOOKS	0.00	0.00	250.00
10 E --- 413 -----	COMPUTER SUPPLIES	364.13	0.00	1,130.00
10 E --- 415 -----	FOOD	6,634.41	9,623.97	11,750.00
10 E --- 416 -----	MEDICAL SUPPLIES	7,412.15	5,951.83	7,750.00
10 E --- 417 -----	PAPER	12,214.24	21,091.89	20,000.00

ACCOUNT	Func	2020-21 FY Activity	2021-22 FY Activity	2022-23 Budget
10 E --- 420	APPAREL	10,713.40	20,067.58	8,450.00
10 E --- 430	INSTRUCTIONAL MEDIA	0.00	299.94	0.00
10 E --- 431	AUDIO VISUAL MEDIA	735.26	95.47	1,799.83
10 E --- 432	LIBRARY BOOKS	14,720.00	19,400.80	10,600.00
10 E --- 433	NEWSPAPERS	964.08	99.00	150.00
10 E --- 434	PERIODICALS	1,082.85	1,714.71	1,830.17
10 E --- 435	SOFTWARE	10,697.40	17,925.63	17,322.50
10 E --- 439	OTHER MEDIA	4,679.00	5,690.69	8,557.36
10 E --- 440	NON-CAPITAL EQUIPMENT	4,291.85	5,216.38	13,321.75
10 E --- 450	OBJECTS FOR RESALE	7,979.53	30,285.00	8,150.00
10 E --- 460	EQUIPMENT COMPONENTS	4,567.25	9,149.25	20,000.00
10 E --- 470	TEXTBOOKS	85.12	382.48	0.00
10 E --- 471	TEXTBOOKS	49,564.60	102,555.25	121,800.00
10 E --- 472	WORKBOOKS	22,375.20	22,332.86	25,363.74
10 E --- 480	NON-CAP TECHNOLOGY	289,535.01	392,863.40	680,810.95
10 E --- 481	TECHNOLOGY SUPPLIES	17,117.33	0.00	0.00
10 E --- 482	TECHNOLOGY HARDWARE NON-CAP	46,611.20	20,744.48	22,785.39
10 E --- 483	SOFTWARE NON-CAP	3,675.26	6,883.18	4,500.00
10 E --- 4--	TOTAL SUPPLIES	1,127,909.01	1,137,492.32	1,520,703.89
10 E --- 551	EQUIPMENT PURCHASE ADDITION	99,439.52	30,193.25	60,000.00
10 E --- 561	EQUIPMENT PURCHASE REPLACEMENT	20,963.91	29,977.95	41,400.00
10 E --- 562	VEHICLE PURCHASE REPLACEMENT	86,756.50	195,600.00	200,000.00
10 E --- 5--	TOTAL EQUIPMENT	207,159.93	255,771.20	301,400.00
10 E --- 682	INTEREST ON SHORT TERM LOANS	31,611.64	16,604.77	75,000.00
10 E --- 6--	DEBT RETIREMENT	31,611.64	16,604.77	75,000.00
10 E --- 711	DISTRICT LIABILITY INSURANCE	59,727.85	45,911.00	58,500.00
10 E --- 712	PROPERTY AND BOILER INSURANCE	66,039.00	75,770.00	60,000.00
10 E --- 713	WORKERS COMPENSATION	108,042.00	93,331.00	105,000.00
10 E --- 714	E & O / CRIME BONDS	9,338.01	17,056.00	10,000.00
10 E --- 730	UNEMPLOYMENT COMPENSATION	14,393.27	0.00	5,000.00
10 E --- 7--	TOTAL INSURANCE	257,540.13	232,068.00	238,500.00
10 E --- 827	FUND 27 TRANSFER	1,694,001.06	1,813,766.55	1,903,653.95
10 E --- 8--	OPERATING TRANSFERS - OUT	1,694,001.06	1,813,766.55	1,903,653.95
10 E --- 940	DUES AND FEES	68,046.44	106,665.31	89,985.00
10 E --- 972	REFUND OF PRIOR YEAR TAXES	0.00	10,614.00	2,000.00
10 E --- 9--	MISCELLANEOUS OBJECTS	68,046.44	117,279.31	91,985.00
1- - - - -	GENERAL FUND	21,951,373.04	22,834,287.11	23,845,155.29
21 E --- 100	CONTRA, CALENDAR, EXT CONTRA DAY	0.00	0.00	857.33
21 E --- 112	SALARY FULL-EXTRA TIME	800.00	1,325.00	0.00
21 E --- 1--	CONTRA, CALENDAR, EXT CONTRA DAY	800.00	1,325.00	857.33
21 E --- 212	RETIREMENT EMPLOYER SHARE	52.39	82.25	0.00
21 E --- 220	SOCIAL SECURITY	58.46	97.16	0.00
21 E --- 2--	TOTAL FRINGES	110.85	179.41	0.00
21 E --- 310	PERSONAL SERVICES	28,612.32	21,600.57	0.00
21 E --- 370	PAYMENT TO NON-GOVERNMENTS	11,320.77	17,984.19	0.00
21 E --- 3--	TOTAL SERVICES	39,933.09	39,584.76	0.00
21 E --- 411	GENERAL SUPPLIES	50 161,246.95	310,284.54	349,142.67

ACCOUNT	Func	2020-21	2021-22	2022-23
		FY Activity	FY Activity	Budget
21 E --- 4--	TOTAL SUPPLIES	161,246.95	310,284.54	349,142.67
21 E --- 940	DUES AND FEES	48,498.86	126,667.67	0.00
21 E --- 9--	MISCELLANEOUS OBJECTS	48,498.86	126,667.67	0.00
27 E --- 100	CONTRA, CALENDAR, EXT CONTRA DAY	1,896,457.50	1,942,486.50	2,198,666.28
27 E --- 111	TIME SHEET EMPLOYEES-REG HOURL	63,832.35	72,693.51	18,565.21
27 E --- 112	SALARY FULL-EXTRA TIME	2,795.12	7,330.51	2,900.11
27 E --- 114	CASH IN LIEU OF HEALTH BENEFIT	3,500.00	0.00	0.00
27 E --- 117	ATTENDANCE BONUS	1,250.00	1,150.00	2,000.00
27 E --- 140	SALARIES-SUBS	30,950.61	40,821.26	21,658.88
27 E --- 1--	CONTRA, CALENDAR, EXT CONTRA DAY	1,998,785.58	2,064,481.78	2,243,790.48
27 E --- 212	RETIREMENT EMPLOYER SHARE	131,754.62	132,307.26	147,027.55
27 E --- 219	HRA	20,679.87	22,431.74	24,790.64
27 E --- 220	SOCIAL SECURITY	150,401.62	154,424.94	173,518.79
27 E --- 230	LIFE INSURANCE	7,239.19	6,693.30	8,295.48
27 E --- 241	MEDICAL INSURANCE	246,859.16	288,115.18	360,738.02
27 E --- 243	DENTAL INSURANCE	32,142.43	29,627.90	30,064.31
27 E --- 249	HRA	18,886.78	17,852.66	20,005.85
27 E --- 250	LONG TERM DISABILITY INSURANCE	6,840.30	6,786.33	8,293.75
27 E --- 290	OTHER EMPLOYEE BENEFITS	2,605.19	3,923.89	2,000.00
27 E --- 296	CASH IN LIEU OF HEALTH BENEFIT	33,704.77	27,643.82	21,140.00
27 E --- 2--	TOTAL FRINGES	651,113.93	689,807.02	795,874.39
27 E --- 310	PERSONAL SERVICES	4,647.00	26,697.86	5,800.00
27 E --- 341	PUPIL TRAVEL	26,175.14	55,896.21	40,000.00
27 E --- 342	EMPLOYEE TRAVEL	4,860.80	2,125.28	11,000.00
27 E --- 348	VEHICLE FUEL	1,426.11	2,687.47	3,000.00
27 E --- 353	POSTAGE AND CARTAGE	628.38	705.58	1,000.00
27 E --- 354	PRINTING & BINDING	321.65	359.24	500.00
27 E --- 355	TELEPHONE AND TELEGRAPH	511.20	511.65	1,000.00
27 E --- 370	PAYMENT TO NON-GOVERNMENTS	0.00	9,000.00	0.00
27 E --- 371	Paymt to Private Vendors	0.00	916.25	1,000.00
27 E --- 373	Paymt to Private Schools	20,000.00	83,260.00	50,000.00
27 E --- 382	PAYMENT TO WI SCHOOL DISTRICT	20,452.13	9,630.92	10,000.00
27 E --- 383	TRANS to CCDEB	7,025.84	8,067.96	10,000.00
27 E --- 386	TRANSFERS TO CESA	12,885.00	25,370.64	24,000.00
27 E --- 3--	TOTAL SERVICES	98,933.25	225,229.06	157,300.00
27 E --- 411	GENERAL SUPPLIES	23,203.67	26,569.22	39,006.77
27 E --- 415	FOOD	340.00	497.70	1,000.00
27 E --- 483	SOFTWARE NON-CAP	14.94	19.94	500.00
27 E --- 4--	TOTAL SUPPLIES	23,558.61	27,086.86	40,506.77
27 E --- 715	MULTIPLE COVERAGE	1,389.85	1,557.00	1,800.00
27 E --- 7--	TOTAL INSURANCE	1,389.85	1,557.00	1,800.00
27 E --- 810	GENERAL TRANSFERS	15,395.15	0.00	5,000.00
27 E --- 8--	OPERATING TRANSFERS - OUT	15,395.15	0.00	5,000.00
27 E --- 936	STATE SPEC ED AID TRANSIT	15,207.38	16,056.86	20,000.00
27 E --- 940	DUES AND FEES	150.00	0.00	0.00
27 E --- 941	DUES AND FEES DISTRICT	379.00	629.00	1,000.00
27 E --- 942	DUES AND FEES EMPLOYEE	900.00	1,300.00	2,000.00
27 E --- 949	OTHER DUES/FEES	3,500.00	730.70	2,000.00
27 E --- 9--	MISCELLANEOUS OBJECTS	20,136.38	18,716.56	25,000.00

ACCOUNT	Func	2020-21 FY Activity	2021-22 FY Activity	2022-23 Budget
2- - - - -		3,059,902.50	3,504,919.66	3,619,271.64
Grand Expense Totals		25,011,275.54	26,339,206.77	27,464,426.93

Number of Accounts: 2526

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

Fund 39 Amortization / Levy / Budget Schedule AS OF June 30, 2022
 \$18,600,000 G.O. Refunding Bonds (Sept 2015) + \$4,370,000 G.O. Refunding Bonds (March 2016)

\$4,370,000 Date	Principal callable 2025	Interest	P&I	18,600,000			Calendar Levy/Rev	Fiscal Budget/Exp	End Fund Bal 1,503,710.80	Fiscal	
				Principal callable 2025	Interest	P&I				Principal	Interest
9/1/2022		27,387.50	27,387.50		371,175.00	371,175.00					
3/1/2023		27,387.50	27,387.50	965,000.00	371,175.00	1,336,175.00				965,000.00	797,125.00
9/1/2023		27,387.50	27,387.50		356,700.00	356,700.00	2022-23 2022-23	1,747,650.00	1,489,235.80		
3/1/2024		27,387.50	27,387.50	1,000,000.00	356,700.00	1,356,700.00				1,000,000.00	768,175.00
9/1/2024		27,387.50	27,387.50		331,700.00	331,700.00	2023-24 2023-24	1,743,175.00	1,464,235.80		
3/1/2025		27,387.50	27,387.50	1,050,000.00	331,700.00	1,381,700.00				1,050,000.00	718,175.00
9/1/2025		27,387.50	27,387.50		305,450.00	305,450.00	2024-25 2024-25	1,741,925.00	1,437,985.80		
3/1/2026		27,387.50	27,387.50	1,105,000.00	305,450.00	1,410,450.00				1,105,000.00	665,675.00
9/1/2026		27,387.50	27,387.50		277,825.00	277,825.00	2025-26 2025-26	1,743,050.00	1,410,360.80		
3/1/2027		27,387.50	27,387.50	1,160,000.00	277,825.00	1,437,825.00				1,160,000.00	610,425.00
9/1/2027		27,387.50	27,387.50		248,825.00	248,825.00	2026-27 2026-27	1,741,425.00	1,381,360.80		
3/1/2028		27,387.50	27,387.50	1,220,000.00	248,825.00	1,468,825.00				1,220,000.00	552,425.00
9/1/2028		27,387.50	27,387.50		218,325.00	218,325.00	2027-28 2027-28	1,741,925.00	1,350,860.80		
3/1/2029		27,387.50	27,387.50	1,280,000.00	218,325.00	1,498,325.00				1,280,000.00	491,425.00
9/1/2029		27,387.50	27,387.50		186,325.00	186,325.00	2028-29 2028-29	1,739,425.00	1,318,860.80		
3/1/2030		27,387.50	27,387.50	1,345,000.00	186,325.00	1,531,325.00				1,345,000.00	427,425.00
9/1/2030		27,387.50	27,387.50		152,700.00	152,700.00	2029-30 2029-30	1,738,800.00	1,285,235.80		
3/1/2031		27,387.50	27,387.50	1,405,000.00	152,700.00	1,557,700.00				1,405,000.00	360,175.00
9/1/2031		27,387.50	27,387.50		124,600.00	124,600.00	2030-31 2030-31	1,737,075.00	1,257,135.80		
3/1/2032		27,387.50	27,387.50	1,465,000.00	124,600.00	1,589,600.00				1,465,000.00	303,975.00
9/1/2032		27,387.50	27,387.50		95,300.00	95,300.00	2031-32 2031-32	1,739,675.00	1,227,835.80		
3/1/2033		27,387.50	27,387.50	1,525,000.00	95,300.00	1,620,300.00				1,525,000.00	245,375.00
9/1/2033		27,387.50	27,387.50		64,800.00	64,800.00	2032-33 2032-33	1,739,875.00	1,197,335.80		
3/1/2034		27,387.50	27,387.50	1,585,000.00	64,800.00	1,649,800.00				1,585,000.00	184,375.00
9/1/2034		27,387.50	27,387.50		33,100.00	33,100.00	2033-34 2033-34	1,737,675.00	1,165,635.80		
3/1/2035		27,387.50	27,387.50	1,655,000.00	33,100.00	1,688,100.00				1,655,000.00	120,975.00
9/1/2035		27,387.50	27,387.50		0.00	0.00	2034-35 2034-35	1,742,875.00	1,132,535.80		
3/1/2036	1,565,000.00	27,387.50	1,592,387.50				2035-36 2035-36	1,619,775.00	1,105,148.30	1,565,000.00	54,775.00
	1,565,000	766,850	2,331,850	16,760,000	5,533,650	22,293,650				TBD earlier defeasance or smaller 2035 levy 18,325,000	6,300,500

\$1,774,338,692
 \$177,433,869
 \$18,325,000
 10.33%

EQUALIZED VALUE OF THE DISTRICT (2021) as certified by the Department of Revenue
 ALLOWABLE DEBT BY STATUTE (10%)
 PRESENT LONG TERM DEBT OUTSTANDING PRINCIPAL
 JUNE 30, 2022 CURRENT % OF ALLOWABLE LIMIT

**Rock Valley Athletic Conference + Local
2021-22 Equalized Tax Levy Information (Arranged Alphabetically) + Local**

	Mill Rate	Levy (all funds) (\$000)	Equalized Value (\$000)
Beloit-Turner	8.90	5,669	637,209
Big Foot UHS	2.96	9,186	3,104,606
Brodhead	6.52	3,797	582,297
Clinton	12.50	6,936	554,775
East Troy	8.34	15,694	1,881,998
Edgerton	8.96	12,582	1,404,782
Evansville	9.85	9,695	983,803
Jefferson	10.47	12,711	1,214,357
McFarland	10.52	18,321	1,741,847
Palmyra-Eagle	8.10	8,112	1,001,533
Parkview	9.19	4,932	536,814
Whitewater	11.00	18,257	1,659,704
Elkhorn	8.05	20,376	2,529,930
Mukwonago	7.57	31,098	4,110,321
Muskego-Norway	7.12	30,327	4,257,357
Waterford UHS	4.15	9,659	2,326,193

*Data from WI DPI website: https://sfs.dpi.wi.gov/safr_ro/all_mill_rate.asp?year=2022

2021-22 Equalized Tax Levy Information (Arranged by Mill Rate, UHS Excluded)

	Mill Rate	Levy (all funds) (\$000)	Equalized Value (\$000)
Brodhead	6.52	3,797	582,297
Muskego-Norway	7.12	30,327	4,257,357
Mukwonago	7.57	31,098	4,110,321
Elkhorn	8.05	20,376	2,529,930
Palmyra-Eagle	8.10	8,112	1,001,533
East Troy	8.34	15,694	1,881,998
Beloit-Turner	8.9	5,669	637,209
Edgerton	8.96	12,582	1,404,782
Parkview	9.19	4,932	536,814
Evansville	9.85	9,695	983,803
Jefferson	10.47	12,711	1,214,357
McFarland	10.52	18,321	1,741,847
Whitewater	11.00	18,257	1,659,704
Clinton	12.5	6,936	554,775

EAST TROY

2020-21 Total Tax Levy	15,473,350
2020 Tidout	
Equalized Value	1,774,338,692

2021-22 Total Tax Le	15,693,870
2121 Tidout	
Equalized Value	1,881,997,755

Municipality	2020 Tidout Equalized Value	2020 Percent of Total	2020 Tax Levy	20 Mill Rate/\$1000
T. EAST TROY	869,175,643	48.99%	7,579,758.58	8.72
T. LA FAYETTE	87,103,014	4.91%	759,393.10	8.72
T. LA GRANGE	28,973,439	1.63%	252,666.62	8.72
T. SPRING PRAIRIE	78,358,032	4.42%	683,331.35	8.72
T. TROY	297,022,713	16.74%	2,590,224.98	8.72
V. EAST TROY	376,499,900	21.22%	3,283,316.06	8.72
V. MUKWONAGO	25,246,818	1.42%	220,168.14	8.72
T. EAGLE	11,959,133	0.67%	104,291.17	8.72
TOTAL	1,774,338,692	100.00%	15,473,350.00	8.72

2021 Tidout Equalized Value	2021 Percent of Total	2021 Tax Levy	21 Mill Rate/\$1000
928,421,302	49.33%	7,742,051.33	8.34
87,125,161	4.63%	726,531.66	8.34
31,938,955	1.70%	286,337.09	8.34
84,107,628	4.47%	701,368.63	8.34
320,785,129	17.04%	2,675,008.56	8.34
392,314,700	20.85%	3,271,489.50	8.34
24,282,115	1.29%	202,487.15	8.34
13,022,765	0.69%	108,596.08	8.34
1,881,997,755	100.00%	15,693,870.00	8.34

EQUALIZED VALUE	
Inc/Dec	% Inc/Dec
59,245,659	6.82%
22,147	0.03%
2,965,516	10.24%
5,749,596	7.34%
23,762,416	8.00%
15,814,800	4.20%
-964,703	-3.82%
1,063,632	8.89%
107,659,063	6.07%

LEVY	
Inc/Dec	% Inc/Dec
162,292.75	2.14%
-33,061.44	-4.35%
13,670.47	5.41%
18,037.28	2.64%
84,783.58	3.27%
-11,826.56	-0.36%
-17,680.99	-8.03%
4,304.91	4.13%
220,520.00	1.43%

Percentage Changes from 20-21 to 21-22:

	2020-21	2021-22	\$ Change	% Change
FTE Count INC SUMMER SCH =	1614	1614		0.00%
Revenue Limit =	18,845,104	18,817,987	-\$27,117.00	-0.14%
Equalization Aid =	5,793,909	5,098,705	-\$695,204.00	-12.00%
Equalized Value =	1,774,338,692	1,881,997,755	\$107,659,063.00	6.07%
Fd 39 Referendum Levy =	2,187,734	1,746,150	-\$441,584.00	-20.18%
Net Total All Funds* =	25,833,401	26,594,740	\$761,339.54	2.95%
Mill Rate =	8.72	8.34	-\$0.38	-4.38%
Total Levy =	15,473,350.00	15,693,870.00	\$220,520.00	1.43%

* Compares unaudited actual to budget

Eq. Aid as % of Rev Limit = 30.74%

27.09%

\$100,000 home last year paid a mill rate of \$8.72 or \$872 in school taxes in 2020-21.

IF equalized value increases 6.82% proportionally, the house may be valued at \$106,820. This year they would pay a mill rate of \$8.34. Therefore: \$8.34 * 106.82 = \$890.88 in school taxes in 2021-22.

Village of East Troy: Eq. Value Increase of 4.2%, levy increase of -0.36% = \$100,000 home last year paid a mill rate of \$8.72 or \$872 in school taxes in 2020-21.

IF equalized value increases 4.2% proportionally, the house may be valued at \$104,200. This year they would pay a mill rate of \$8.34. Therefore: \$8.34 * 104.20 = \$869.03 in school taxes in 2021-22.

AVERAGE:
 \$100,000 home last year paid a mill rate of \$8.72 or \$872 in school taxes in 2020-21.
 This year: \$8.34 * 106.07 = \$884.62 in school taxes in 2021-22
 \$150,000 home

IF 6.07% represents new growth,
 This year: \$8.34 * 100 = \$834 in school taxes in 2021-22
 \$150,000 home

\$13 inc
 \$19 inc
 -\$38 dec
 -\$57 dec

Those municipalities growing less than 6.07% of value, carry less of the average levy inc now.

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

Town of East Troy: Eq. Value Increase of 6.82%, levy increase of 2.14% =

\$100,000 home last year paid a mill rate of \$8.72 or \$872 in school taxes in 2020-21.

IF equalized value increases 6.82% proportionally, the house may be valued at \$106,820. This year they would pay a mill rate of \$8.34. Therefore: \$8.34 * 106.82 = \$890.88 in school taxes in 2021-22. \$19 inc

Village of East Troy: Eq. Value Increase of 4.2%, levy increase of -0.36% =

\$100,000 home last year paid a mill rate of \$8.72 or \$872 in school taxes in 2020-21.

IF equalized value increases 4.2% proportionally, the house may be valued at \$104,200. This year they would pay a mill rate of \$8.34. Therefore: \$8.34 * 104.20 = \$869.03 in school taxes in 2021-22. -\$3 dec

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

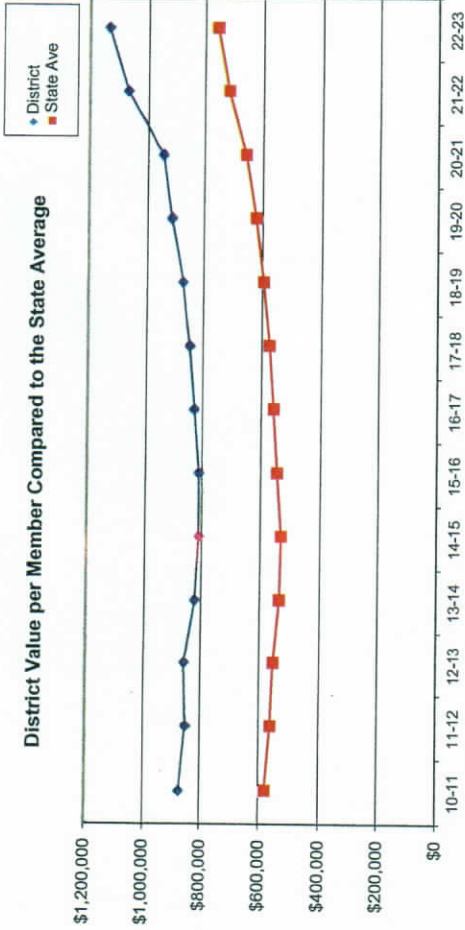
	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22	2022-23
	FINAL AID	FINAL AID	FINAL AID	FINAL AID	FINAL AID	FINAL AID	FINAL AID	FINAL AID	FINAL AID	FINAL AID	FINAL AID
	(2011-12 DATA)	(2012-13 DATA)	(2013-14 DATA)	(2014-15 DATA)	(2015-16 DATA)	(2016-17 DATA)	(2017-18 DATA)	(2018-19 DATA)	(2019-20 DATA)	(2020-21 DATA)	(21-22 BUDGET DATA)
GENERAL AID APPROPRIATION	4,293,658,000	4,381,594,600	4,475,960,500	4,584,098,000	4,656,848,000	4,740,048,000	4,903,590,000	5,013,590,000	5,201,590,000	5,201,590,000	188,000,000
YEAR OVER YEAR APPRO CHANGE	31,704,000	87,936,600	94,365,900	0	108,137,500	0	72,750,000	163,542,000	110,000,000	1,930,000	1,930,000
STATE PRIMARY GUARANTEE	1,105,049	1,091,500	1,096,664	1,101,520	1,146,928	1,173,281	1,241,277	1,329,871	1,451,991	1,567,708	1,680,549
STATE SECONDARY GUARANTEE	555,356	536,523	531,951	546,173	558,545	573,441	594,939	621,431	656,434	715,267	755,033
STATE TERTIARY GUARANTEE	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	9,005	9,087	9,227	9,401	9,538	9,618	9,729	10,030	10,760	11,005	11,005
DISTRICT MEMBERSHIP	1,777	1,733	1,731	1,758	1,763	1,776	1,758	1,761	1,762	1,665	1,663
% CHANGE IN MEMBERSHIP	-0.4%	-2.5%	-0.1%	1.6%	0.3%	0.7%	-1.0%	0.2%	0.1%	-5.5%	-0.1%
DISTRICT INTER MEMBERS	0	0	0	0	0	0	0	0	0	0	0
DISTRICT INTRA MEMBERS	0	0	0	0	0	0	0	0	0	0	0
DISTRICT PRIMARY COST	1,777,000	1,733,000	1,731,000	1,758,000	1,763,000	1,776,000	1,758,000	1,761,000	1,762,000	1,665,000	1,663,000
DISTRICT SECONDARY COST	14,224,885	14,014,771	14,240,937	14,768,958	15,052,494	15,305,568	15,345,582	15,910,860	16,250,400	16,638,315	16,638,315
DISTRICT TERTIARY COST	1,236,065	1,169,502	1,414,115	1,469,707	1,012,994	1,487,388	1,564,074	1,750,744	1,356,247	1,687,684	2,286,847
DISTRICT TOTAL SHARED COST	17,237,950	16,917,273	18,386,052	17,996,665	17,828,488	18,568,966	18,687,656	19,029,107	19,603,094	20,588,162	20,588,162
% CHANGE IN SHARED COST	-5.8%	-1.9%	8.7%	-2.1%	-0.9%	4.2%	0.5%	1.6%	0.3%	3.0%	5.0%
DISTRICT SHARED COST/MEMBER	9,701	9,762	10,622	10,237	10,113	10,456	10,619	10,775	10,800	11,774	12,380
SECONDARY CEILING	9,005	9,087	9,227	9,401	9,538	9,618	9,729	10,030	10,760	11,005	11,005
DISTRICT SHARED COST/MEMBER	107.7%	107.4%	115.1%	108.9%	106.0%	108.7%	109.1%	110.2%	107.7%	109.4%	112.5%
AS % OF SECONDARY CEILING											
DISTRICT EQUALIZED VALUE	1,528,880,524	1,430,030,734	1,406,328,907	1,430,771,401	1,465,472,848	1,506,222,722	1,535,925,968	1,608,951,799	1,661,376,613	1,776,060,176	1,882,444,231
DISTRICT EQ VALUE/MEMBER	860,372	825,176	812,437	813,863	831,238	848,098	873,678	913,658	942,893	1,066,703	1,131,957
AVERAGE VALUE PER MEMBER	555,356	536,523	531,951	546,173	558,546	573,441	594,939	621,431	656,434	715,267	755,033
DISTRICT EQUALIZED VALUE/MEM	154.9%	153.8%	152.7%	149.0%	148.8%	147.9%	146.9%	147.0%	143.6%	149.1%	149.9%
AS % OF STATE AVERAGE											
DISTRICT PRIMARY AID	984,825	992,042	1,002,323	1,016,658	1,003,679	995,565	962,175	927,338	901,175	744,755	687,634
DISTRICT SECONDARY AID	3,149,639	3,419,573	3,690,879	3,856,843	4,143,170	4,242,038	4,544,527	4,839,602	5,578,684	5,193,273	5,431,348
DISTRICT TERTIARY AID	-678,877	-629,202	-1,272,912	-720,332	-494,565	-712,410	-732,785	-823,286	-591,848	-829,226	-1,141,629
DISTRICT TOTAL EQUALIZATION AID	3,455,587	3,782,413	3,420,290	4,153,169	4,652,283	4,525,192	4,773,906	4,943,654	5,888,011	5,108,802	4,977,353
PRIMARY TIER AID/COST RATIO	55.4%	57.2%	57.9%	57.8%	56.9%	56.1%	54.7%	52.7%	51.1%	44.7%	41.3%
SECOND TIER AID/COST RATIO	22.1%	24.9%	25.9%	26.1%	27.5%	27.7%	29.6%	31.3%	36.1%	32.0%	32.6%
TERTIARY TIER AID/COST RATIO	-54.9%	-53.8%	-52.7%	-49.0%	-48.8%	-47.9%	-46.9%	-47.0%	-47.0%	-49.1%	-49.9%
TOTAL AID/COST RATIO	20.0%	22.4%	18.6%	23.1%	26.1%	24.4%	25.6%	26.1%	30.9%	26.1%	24.2%
DISTRICT SPECIAL ADJUSTMENT AID	82,817	0	0	0	0	0	0	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	0	0	0	0	0	0
DISTRICT SPEC ADJ-CHAP 220 AID	82,817	0	0	0	0	0	0	0	0	0	0
DISTRICT GENERAL AID TOTAL	3,538,404	3,782,413	3,420,290	4,153,169	4,652,283	4,525,192	4,773,906	4,943,654	5,888,011	5,108,802	4,977,353
% CHANGE IN GROSS GENERAL AID	-15.0%	6.9%	-9.6%	21.4%	12.0%	-2.7%	5.5%	3.6%	19.1%	-13.2%	-2.6%

* 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.

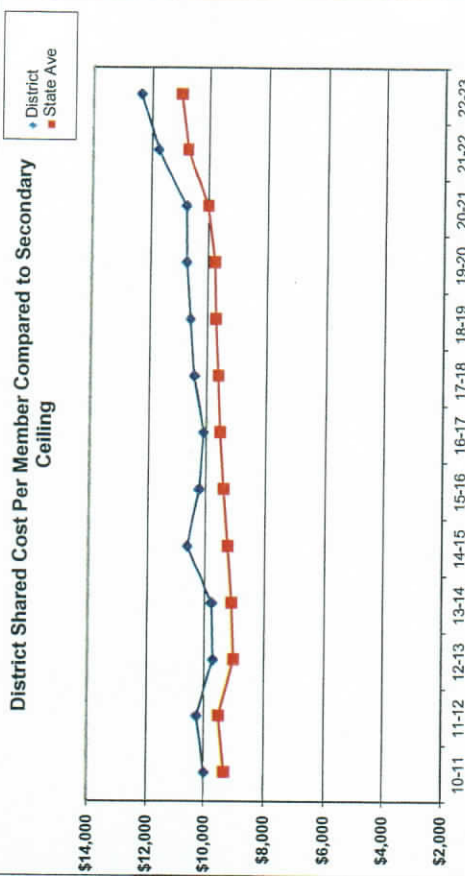
** DISTRICTS MAY NOT RECEIVE EXACTLY 85% (90% for 2011-12) OF THEIR PRIOR YEAR'S ELIGIBILITY IF, IN THE PRIOR YEAR, THEY HAD A REVENUE LIMIT PENALTY.

East Troy Community

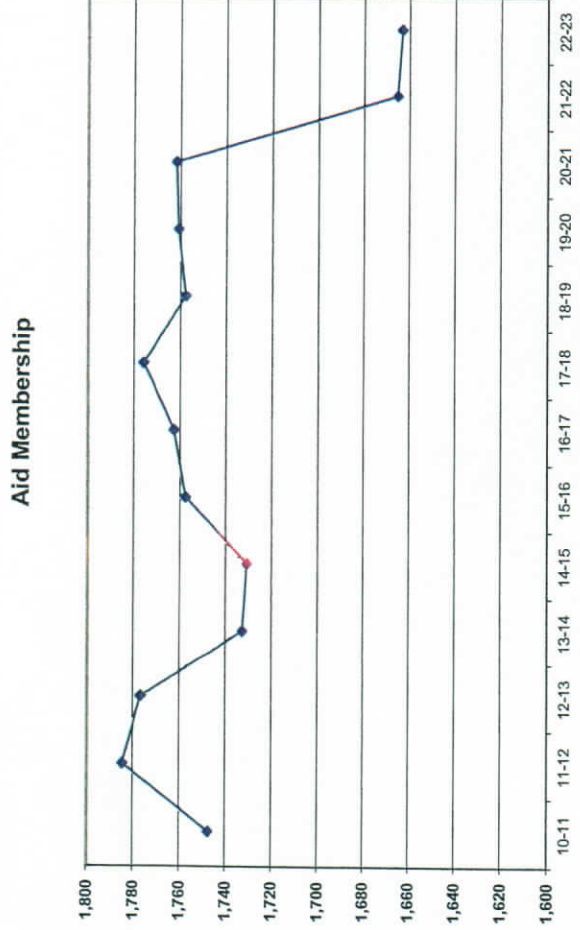
District Value per Member Compared to the State Average



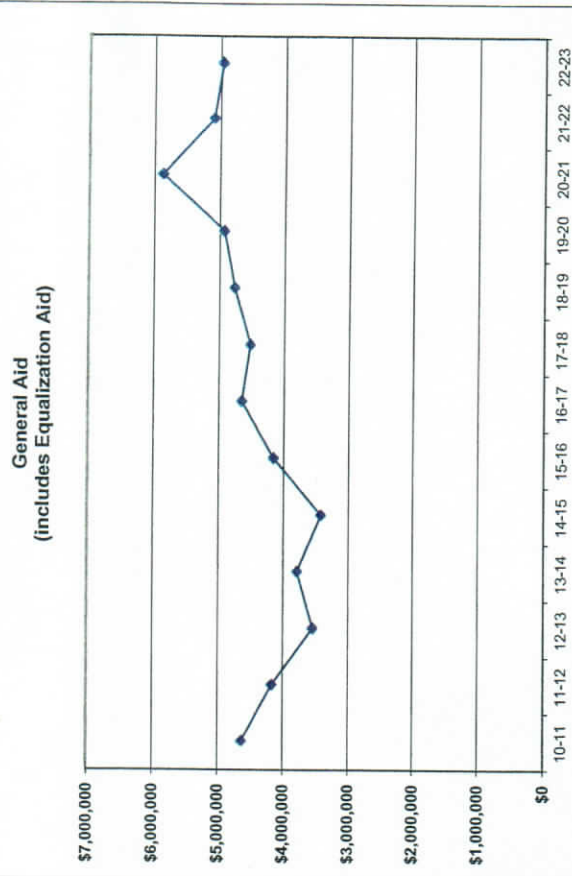
District Shared Cost Per Member Compared to Secondary Ceiling



Aid Membership



General Aid (includes Equalization Aid)



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

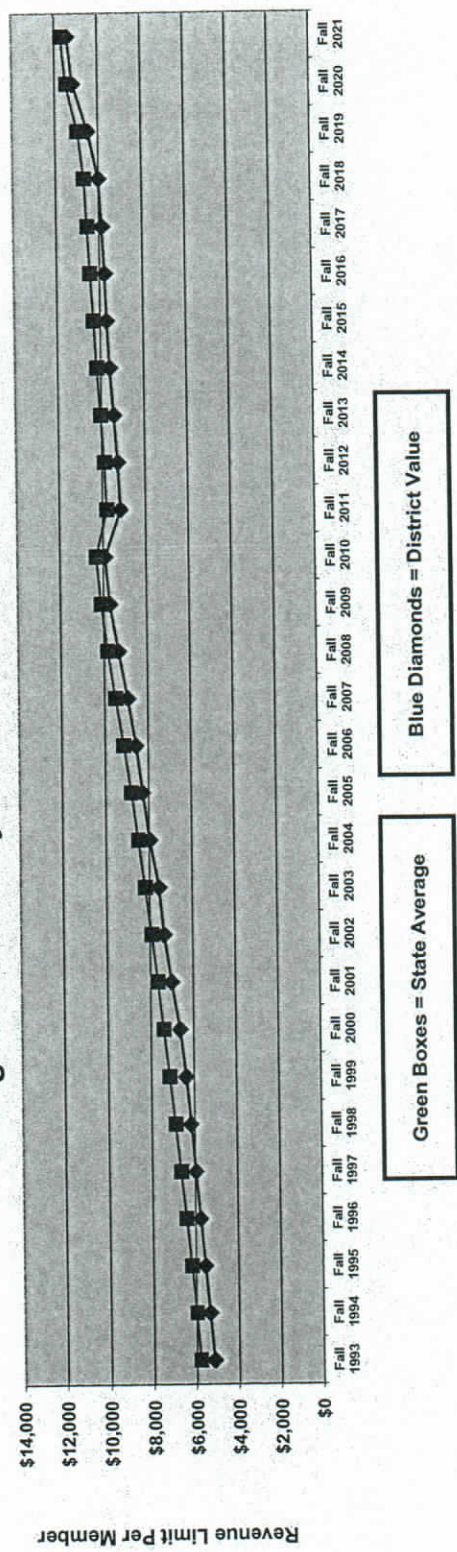
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Current 3-Year Average Members (Line 6)	1,722	1,696	1,688	1,688	1,696	1,702	1,700	1,719
Maximum Revenue Limit (Line 11)	\$12,102,971	\$12,456,819	\$12,796,385	\$13,469,544	\$14,034,671	\$14,584,119	\$15,188,700	\$16,062,619
Max Rev Lim Per 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	1,742
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	\$17,016,235
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	\$9,768.22
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	\$10,439.26

	2017-18	2018-19	2019-20	2020-21	2021-22
Current 3-Year Average Members (Line 6)	1,742	1,740	1,730	1,689	1,651
Maximum Revenue Limit (Line 11)	\$17,202,433	\$17,404,901	\$18,121,489	\$18,845,104	\$18,807,373
Max Rev Lim Per Mem (Line 11 ÷ Line 6)	\$9,875.11	\$10,002.82	\$10,474.85	\$11,157.55	\$11,391.50
State Average Revenue Limit Per Member	\$10,554.84	\$10,676.88	\$10,941.65	\$11,454.12	\$11,702.87

* 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



Blue Diamonds = District Value

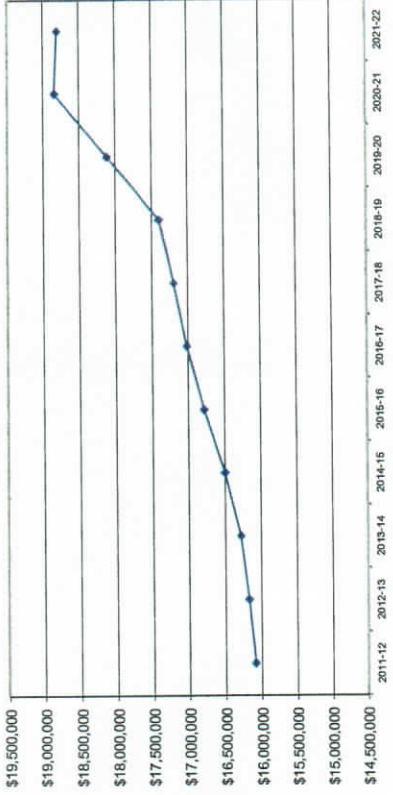
Green Boxes = State Average

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
SURVEY OF REVENUE LIMIT FORMULA COMPONENTS: 2011-12 TO 2021-22**
East Troy Community

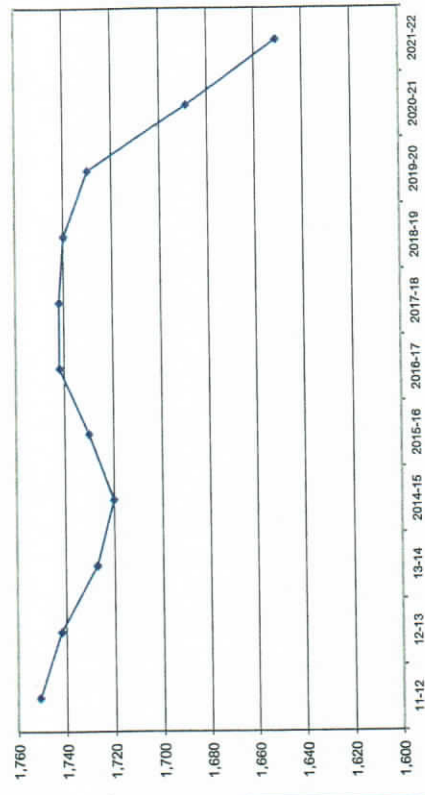
	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21	2021-22
1.) Base Revenue	16,994,508	16,078,172	16,082,632	16,125,589	16,423,446	16,773,751	17,002,337	17,175,211	17,339,751	17,786,386	17,928,017
2.) Base 3-Year Membership	1,749	1,751	1,742	1,727	1,721	1,730	1,742	1,742	1,740	1,730	1,689
3.) Base Revenue Per Member (Line 1 + Line 2)	9,717	9,182	9,232	9,337	9,543	9,696	9,760	9,859	9,965	10,281	10,615
4.) Per-Member Increase	-534	50	75	75	0	0	0	0	175	179	0
5.) Maximum Revenue Per Member (Ln 3 + Ln 4)	9,182	9,232	9,307	9,412	9,543	9,696	9,760	9,859	10,140	10,460	10,615
6.) Current 3-Year Membership	1,751	1,742	1,727	1,720	1,730	1,742	1,742	1,740	1,730	1,689	1,651
7.) Total Maximum Revenue Limit (no exemptions)	16,078,207	16,082,632	16,082,632	16,189,225	16,509,338	16,890,101	17,002,338	17,194,927	17,542,840	17,786,386	17,928,017
a. Max Rev/Memb x Cur Memb Avg (ln 5 x Ln 6)	16,078,207	16,082,632	16,073,673	16,189,225	16,509,338	16,890,101	17,002,338	17,175,211	17,542,840	17,667,193	17,524,655
b. Line 7 Hold Harmless Non-Recur Exemption	0	0	8,959	0	0	0	0	19,716	0	119,193	403,362
8.) Recurring Exemptions	0	0	51,916	224,809	264,413	112,236	172,873	184,256	243,546	260,824	173,024
a. Prior Year Carryover	0	0	51,916	0	0	0	0	0	0	0	0
b. Transfer of Service	0	0	0	224,809	264,413	112,236	172,873	184,256	243,546	260,824	173,024
c. Transfer of Territory	0	0	0	0	0	0	0	0	0	0	0
d. Federal Impact Aid Loss	0	0	0	0	0	0	0	0	0	0	0
e. Recurring Referenda to Exceed (if year 1)	0	0	0	0	0	0	0	0	0	0	0
9.) Limit with Recurring Exemptions (Ln 7 + Ln 8)	16,078,207	16,082,632	16,134,548	16,414,034	16,773,751	17,002,337	17,175,211	17,379,183	17,786,386	18,047,210	18,101,041
10.) Non-Recuring Exemptions	0	83,091	139,609	80,883	7,950	13,898	27,222	45,434	335,103	797,894	706,332
a. Non-Recuring Ref	0	0	0	0	0	0	0	0	0	0	0
b. Declining Enrollment Exempt	0	83,091	139,609	65,886	0	0	0	19,719	101,404	428,866	403,354
c. Energy Efficiency Exemption (begins in 2009-10)	0	0	0	0	0	0	0	0	0	0	0
d. Adj for Refunded/Rescinded Taxes	0	0	0	1,306	4,485	1,577	2,209	5,153	0	412	0
e. Prior Year Open Enrollment (uncounted pupils)	0	0	0	13,691	3,465	4,352	8,661	3,762	45,898	31,040	8,125
f. Reduction for Ineligible Fund 80 Expend	0	0	0	0	0	0	0	0	0	0	0
g. Environmental Remediation Exemption	0	0	0	0	0	0	0	0	0	0	0
h. Adjustment for New Choice Pupils	0	0	0	0	0	7,969	16,352	16,800	187,801	311,622	273,504
i. Adjustment for New Special Needs Scholarship Pgm Pupils	0	0	0	0	0	0	0	0	0	25,954	21,349
11.) Maximum Revenue Limit with Exemptions (Ln 9 + Ln 10)	16,078,172	16,165,723	16,274,157	16,494,917	16,781,701	17,016,235	17,202,433	17,404,901	18,121,489	18,845,104	18,807,373
12.) General Aid Cert (Gen+High Poverty Aid+Comp Aid+Pers Prop Aid)	4,109,378	3,489,091	3,725,559	3,365,464	4,088,269	4,591,455	4,457,357	4,736,428	4,888,822	5,815,816	5,126,528
13.) Allowable Limited Rev 10, 38, 41 Levy (Ln 11 - Ln 12)	11,968,794	12,676,632	12,548,598	13,129,453	12,693,432	12,424,780	12,745,076	12,668,473	13,232,667	13,029,288	13,680,845
14.) Limited Revenue Used (includes levies 10, 38, & 41)	11,968,794	12,676,631	12,557,905	13,129,453	12,693,432	12,424,780	12,754,836	12,658,613	13,232,666	13,029,288	13,691,459
15.) Total Revenue from Other Levies	1,604,584	1,602,395	1,783,221	1,781,970	1,914,524	2,181,017	2,070,046	2,160,008	2,012,014	2,444,062	2,002,411
16.) Low Revenue Ceiling Aid (only in 2011-12)	0	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
16.) / 17.) Total Levy+Src 691	13,573,378	14,279,026	14,341,126	14,911,423	14,607,956	14,605,797	14,824,882	14,818,621	15,244,680	15,473,350	15,693,870
17.) / 18.) Computer Aid (for applicable years)	7,453	5,193	8,920	9,811	8,222	6,170	6,261	Moved to Line 12	0	0	0
18.) / 19.) Total All-Fund Tax Levy Levy Rate (in mills)	13,585,925	14,273,833	14,332,206	14,901,612	14,599,734	14,599,627	14,818,621	14,818,621	15,244,680	15,473,350	15,693,870
TIF Out Tax Apportionment Value	8,8812	9,9928	10,2119	10,4219	9,9681	9,6930	9,6561	9,2144	9,1803	8,7206	8,3389
Under Limit* (Line 14 < Line 13)	1,527,485,910	1,428,414,456	1,403,480,567	1,429,830,001	1,464,648,048	1,506,199,511	1,534,631,781	1,608,204,387	1,660,589,254	1,774,338,692	1,881,997,755
Over Limit (Line 14 > Line 13)	\$0	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Change from prior year - Total All-Fund Tax Levy	NA	5.22%	0.41%	3.97%	-2.03%	0.00%	\$9,760	0.00%	2.88%	1.50%	1.43%

* If the "Under Limit" amount was caused by not levying the full amount of a non-recurring exemption, then there was no carryover eligibility into the following year. Starting in 2001-02, certain districts, based on their prior-year aid adjustment, were allowed to carry over 100% of the underlevy regardless of recurring/non-recurring exemption. Act 25, enacted in 2005, allowed all districts to carry over 100% of their prior-year underlevy caused by a recurring exemption.

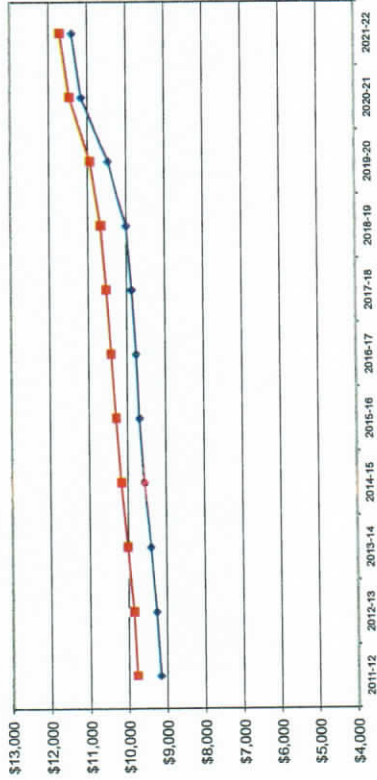
Line 11: Maximum Revenue Limit with Exemptions



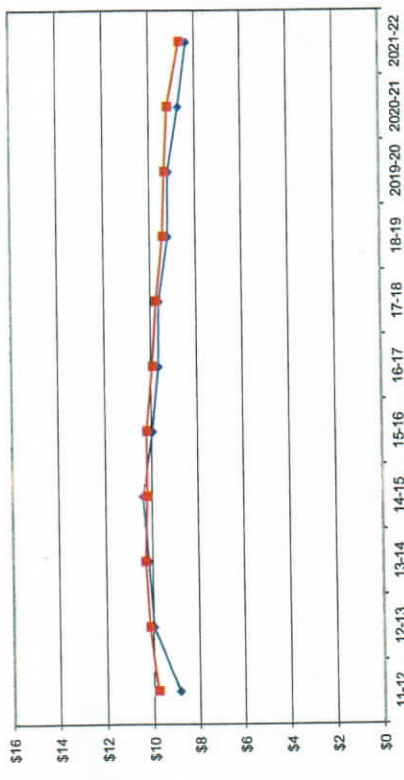
Line 6: Current 3-Year Membership



Line 11: Maximum Revenue with Exemptions Per Member



Levy Rate (dollars per \$1,000 of equalized value)



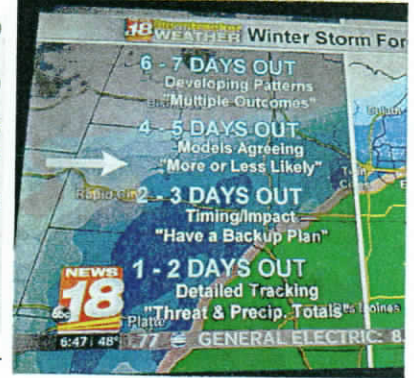
Attract and Retain Employees vs Balancing the Budget
 "Budget pressures are relentless and insatiable." Accounting Conference, March 2015
 "Unlimited desires and needs that collide with limited resources." Joe Schroeder
 "How to deal with scarcity: Reduce our wants, reorganize our resources, or economic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

Dr. Mark Healey, Harper College

Assumptions:
 4% Health Ins; 0% dental; 3% All otr benes; 4% Salaries
 Baird cohort method enrollment
 OE Out & In flat numbers
 Rev Limit: \$0 inc -- (-2.28)% dec
 Losing \$413,968 dec enr exemption - new \$471,655 est
 Per Pupil: no change; -2.89% overall rev decrease

22-23:

Original Target Amount to reduce:		1,169,069
Removal of One-time or ending costs:		
MS Heating and Ventilation System line item		-493,129
Assumption changes:		
Salaries at CPI (4.7%) instead of 4%:		91,115
Health Insurance renewal if higher than 4% (at 9.5% rate cap):		124,905
		245,000
Impact Needs:		
\$85,000 Reading Interventionist ES: Allows reorganization for MS support	USE ESSER LL	
\$90,000 MS Special Ed Teacher	USE ESSER LL	
\$70,000 Maintaining 2 Building Subs less costs of daily subbing	USE ESSER LL	
Total Needing to be Reduced:		1,136,960



Recommendation:

A. Grandfathered Retirees off health plan for 21-22:		-65,655
B. Anticipated retirements:		-26,900
C. Pending State Budget Scenarios:		N/A 2nd year of biennial
D. Position Reductions which yield reconfigurations:*		-265,000
FTE Staff Affected		
1 1 HS Administrator		
1 1 ES Math Interventionist		
20 Assessing / Eliminating some extra duty stipends (clubs, team leaders)		
0.4 1 B&G staff currently full time to part time		
2.4 23 Total # of FTE staff cut and people affected		

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

E. Other adjustments:		
ESSER III - Learning Loss		-320,000
	460,285 reserved	-459,405
ESSER III - close to amount of \$416,012 additional loss by having no revenue increase from the State (\$0 per pupil instead of \$200 per pupil)		

Total for balancing budget: - (1,136,960.00)

Levy Impact Notes:

Possible Transfer of Service positions
 Estimated 1.94% mill rate decrease; -1.94% total levy decrease
 Note \$100,000 in Fund 80 = \$.05 increase ; approx .60%

Other Reconfigurations:

HS Math and Science may have been reduced, but MS needs more sections of Math and Science, so no change

Assumptions: Baird Enrollment Cohort Model, OE flat, \$100 per pupil in 23-24+;
 4% salary next year (then 2%), 4% med, 0% dent, 3% all otr benefits; aid est 22-
 23 only 1/22

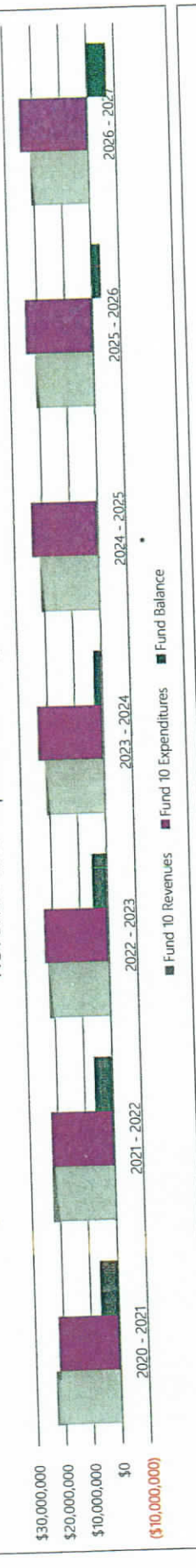
1540 - East Troy Community

Base model

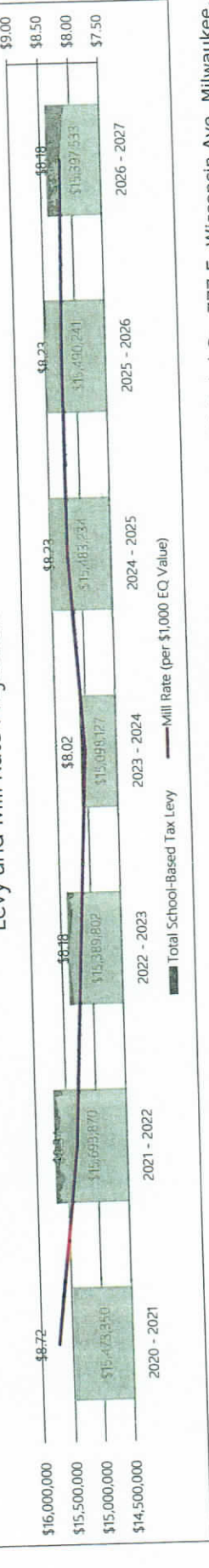
Current Model Scenario

	Historical 2020 - 2021	Current Year 2021 - 2022	Budget Year 2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027
Sept Membership (FTE)	1,608	1,603	1,581	1,556	1,541	1,536	1,544
Per Pupil Increase	\$179	\$0	\$0	\$100	\$100	\$100	\$100
Per-Pupil Categorical Aid \$	\$742	\$742	\$742	\$742	\$742	\$742	\$742
TIF Out Equalized Valuation Growth	6.85%	6.07%	0.00%	0.00%	0.00%	0.00%	0.00%
Fund 10 Revenues	\$22,964,972	\$22,456,166	\$21,807,501	\$21,041,934	\$21,086,696	\$20,957,645	\$20,952,814
Fund 10 Expenditures	\$21,951,373	\$22,456,166	\$22,976,570	\$23,392,057	\$23,817,238	\$24,252,385	\$24,697,779
Surplus (Deficit)	\$1,013,599	\$0	(\$1,169,068)	(\$2,350,123)	(\$2,730,542)	(\$3,294,740)	(\$3,744,965)
Fund Balance	\$6,434,354	\$6,434,354	\$5,265,285	\$2,915,162	\$184,621	(\$3,110,119)	(\$6,855,084)
Fund Balance as % of Expenditures	29.31%	28.65%	22.92%	12.46%	0.78%	-12.82%	-27.76%
Total School-Based Tax Levy	\$15,473,350	\$15,693,870	\$15,389,802	\$15,098,127	\$15,483,234	\$15,490,241	\$15,397,533
% change		1.43%	-1.94%	-1.90%	2.55%	0.05%	-0.60%
Mill Rate (per \$1,000 EQ Value)	\$8.72	\$8.34	\$8.18	\$8.02	\$8.23	\$8.23	\$8.18
% change		-4.38%	-1.94%	-1.90%	2.55%	0.05%	-0.60%
Non-Recurring Referendum \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Recurring Referendum \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Referendum Debt Levy	\$2,187,734	\$1,746,150	\$1,747,650	\$1,743,175	\$1,741,925	\$1,743,050	\$1,741,425
Energy Efficiency Exemption	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Average tax impact: \$100,000 home	\$872	\$834	\$818	\$802	\$823	\$823	\$818

Revenue and Expenditure Projection



Levy and Mill Rate Projection



REVENUE CAP GAP SHORTFALLS OVER THE YEARS....

Revenue cap gap shortfalls have existed since the time of revenue caps being implemented in 1993.

That said, for a more recent snapshot we will look at the time since 2007-08 and \$9 million has been the revenue cap gap. That figure does not include 'impact needs', nor additional shortfalls occurring at various times of the year.

Should all of those totals be included, the East Troy School District has been balancing \$13.4 million of costs in the last sixteen years. Without additions to the budget to enhance education, called impact needs, (\$3.2 mil) the deficits we have had to balance were \$10.2 mil.

	Revenue Cap Gap	Impact Needs	Post Sept Count Addtl Shortfall	Fund Balance Deficit
2022-23	\$1,169,000	\$460,000		
2021-22	\$780,000	\$35,000		
2020-21	\$479,000	\$180,000		
2019-20	\$405,000	\$56,000	\$286,000	
2018-19	\$182,000	\$325,000		
2017-18	\$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
TOTALS	9,131,000	3,243,000	386,000	680,000

What exactly is the 'revenue cap gap'? Each year schools begin their budget planning with a *reasonable estimate* of what salaries, benefits, and other expenditures will increase by. A school's budget is predominantly salaries and benefits (75-80% over the years). For salaries, in the past QEO was projected; in more recent times it is CPI or 1.5-3%. For benefits, health insurance estimates from the insurers are used; currently 8%. Then revenues from the state are calculated via the revenue limit formula. The difference between what costs are expected to increase by, and what revenues increase by, is the shortfall. Annually the process then begins on how to balance the budget. We make changes to staffing levels each year and have made significant changes to health insurance and other benefits to mitigate rising costs and fewer dollars.

What exactly are 'impact needs'? As educational needs change, programs, services, and/or staff may need to be added. Or budgets may need to be increased – think additional maintenance on buildings. So impact needs are larger changes to the budget that need to be added.

What exactly is the 'post Sept count addtl shortfall'? After the September Third Friday official count of students, if projections did not come to fruition, an additional budget shortfall may exist.

What exactly is a '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.

FINALLY, a note on the school's revenue limit from the State, which is property taxes + state aid. Ten years later, about the same revenues:

	2010-11	2022-23 est
Revenue Limit	16,680,024	17,002,991

*Not including increases to transfer of service and private school vouchers – neither of which add to funding for existing resources of public schools.

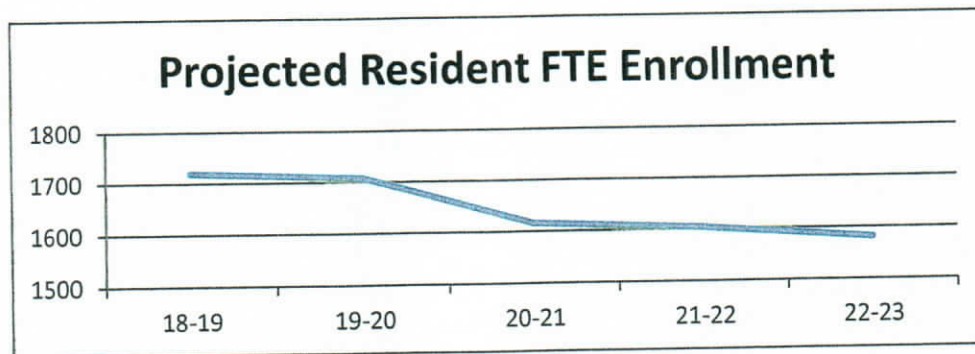
WHAT DOES THE FUTURE LOOK LIKE?....

The East Troy Schools are facing projected deficits in its next four-year outlook of \$1,200,000 on average per year.

The four largest factors that are influencing the projections:

1. Declining enrollment
2. Extremely limited monies going into the formulas on the State level
3. Health insurance projections
4. CPI Salary increases

Declining Enrollment: East Troy's 2019-20 resident membership was 1707, down from the 2016-17 resident membership of 1752. 2020-21 (COVID) saw a particularly low year with resident membership down to 1615. Should this trend continue, East Troy's enrollment decline in the next five years could be as much as 100 students less.



Funding at the State Level: The 2011-12 budget cycle saw the greatest decline of funding in any historical data we have. ETCS D saw a 7% loss of funding. Since then, each year revenues have been added back at a rate of 0.15% - 2.5% increases, an average of 1.35% increases per year. Finally, the 21-22 and 22-23 budgets are based on \$0 per pupil and \$0 more in per pupil aid. Which translates to a projected 1% and 2% decrease in revenues respectively due to declining enrollment.

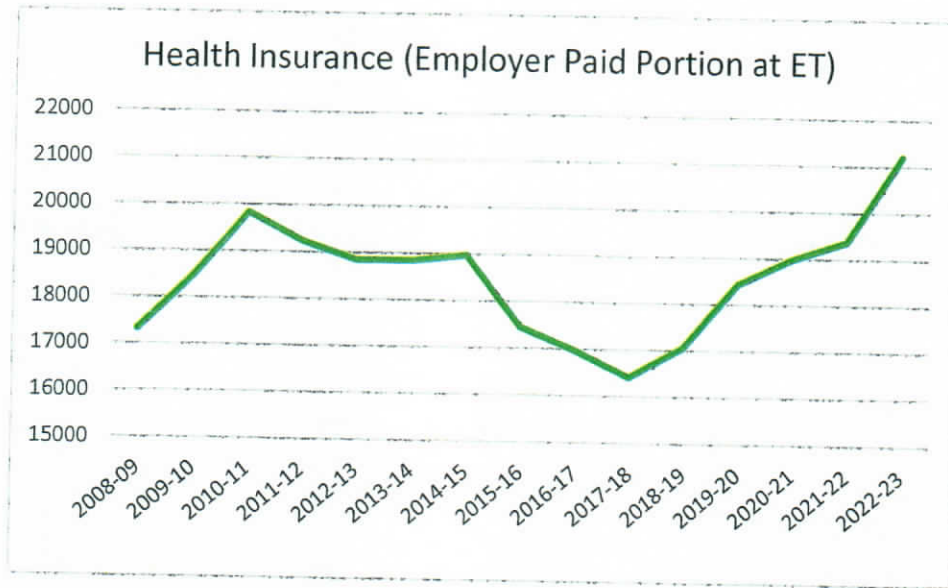
WHAT HAS THE EAST TROY SCHOOL DISTRICT DONE TO BALANCE THE BUDGETS?

Because the ETCS D has not passed additional funding in the form of an operational referendum from its taxpayers, the only choice is to annually balance the budget. Here is what we have done to annually balance the budget:

- 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. 18-19 and 19-20 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. 20-21 we are back to a 3% health insurance increase and 21-22 is a 2% increase – good but still higher than inflation and 0.5%/-2% revenue in/decreases from the State, respectively.

- 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. 2020-21 salaries were frozen and 21-22 salaries were 2.5%.)
- 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.



The East Troy Schools will continue to balance tax levy impacts and remains committed to balancing the budget. But with the constraints listed, the balance of fiscal versus educational excellence is strained at best. We ask that the community evaluate if the East Troy Schools are:

- 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
- 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.

If so, please consider that an operational referendum may be necessary to continue and improve these practices.

TAX BILL ANALYSIS

UNDERSTANDING THE PARTS OF A TAX BILL AND HOW TAXES ARE CALCULATED:

- 1.) Example values only: Let's say the Village of East Troy's total assessed valuation in 2008 was: 85,057,645
 (DPI definition of assessed: property values determined by the local municipal assessor on January 1 of any given year.)
- 2.) Let's say this assessed valuation is 74.66% of total equalized property valuation this year.
 (Equalized Property Valuation is \$113,924,200. DPI definition of equalized: 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. Equalized is also known as "fair market".)
- 3.) By Wisconsin Statute 120.17 8(a-c), the school district bases its tax levy on equalized property valuation.
- 4.) Municipalities base their tax on assessed valuation.
- 5.) To determine one's equalized property value for his/her own property tax bill, use the following formula:

TOTAL ASSESSED VALUE
AVG ASSESSMENT RATIO

For example: $\$150,000 / .7466 = \underline{\$200,910.80}$

- 6.) Most property tax bills will list this equalized value as estimated fair market value.
- 7.) A school that has set an equalized tax rate at 10.07 (mill rate), would have \$2,024 in school taxes on this home:

Equalized Value/\$1000 * School Mill rate = $\$200,910.80 / 1000 * 10.07 = \underline{\$2,024}$

- 8.) Municipalities determine their tax rates for each of the taxing jurisdictions by using the following formula:

TAXING JURISDICTIONS TOTAL TAX
TOTAL MUNICIPALITIES' ASSESSED VALUE

FOR THE SCHOOL TAX:

<u>TOTAL SCHOOL TAX</u>	<u>\$1,147,695</u>	=	\$0.013493
<u>TOTAL VILLAGE OF EAST TROY ASSESSED VALUE</u>	85,057,645		Assessed tax rate

This assessed tax rate represents a municipal mill rate for school taxes as \$13.493 per thousand of assessed value. (This rate is higher than the school mill rate because the total assessed property value is less than the total equalized property value.)

- 9.) Then to calculate the individual property tax for each of the municipalities:
 (Similar to point 7 (seven) above, but using assessed values rather than equalized)

Assessed Value/1000 * Municipal School Tax Rate = $\$150,000 / 1000 * 13.493 = \underline{\$2,024}$

- 10.) As one can see, both items (7) and (9) yielded the same results.
- 11.) The calculation continues with State and County credits against this tax.

THIS CALCULATION WAS DONE WITH EXAMPLE FIGURES.

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Press Release: Gov. Evers Invests \$90 Million into K-12 Education to Address Staffing Challenges, Provide Direct Classroom Support, Expand Mental Health Services in Schools

State of Wisconsin sent this bulletin at 08/30/2022 10:54 AM CDT



Tony Evers

Office of the Governor | State of Wisconsin

FOR IMMEDIATE RELEASE: August 30, 2022

Contact: GovPress@wisconsin.gov

Gov. Evers Invests \$90 Million into K-12 Education to Address Staffing Challenges, Provide Direct Classroom Support, Expand Mental Health Services in Schools

MADISON — Gov. Tony Evers today announced a \$90 million investment into K-12 education across the state as kids, families, educators, staff, and administrators are set to return to school and welcome students back for the upcoming school year in the coming days. The investment includes \$15 million to double the governor’s “Get Kids Ahead” initiative to provide mental health services in K-12 schools across Wisconsin, as well as \$75 million designed to give districts flexibility to meet staffing needs, keep classroom sizes small, and provide other direct classroom support.

“As our students, parents, and educators and schools get ready for another exciting school year ahead, we know that there are some serious challenges our kids, families, and schools are facing. I’ve always said that what’s best for our kids is what’s best for our state, and that means working to do the right thing for our kids and our schools when they need our help the most,” said Gov. Evers. “Whether it’s making sure kids have access to mental health services, helping with increased costs of classroom and school supplies due to national inflation, or retaining and recruiting educators and staff to keep class sizes small, these investments will go toward making sure our kids have the resources and support to get caught up and be successful both in and out of the classroom.”

The governor’s \$90 million announcement today comes as schools are set to begin the upcoming school year with many districts facing significant staffing challenges and increased student mental health needs, among other challenges exacerbated by the coronavirus pandemic. A recent [Wisconsin Policy Forum](#) report showed public sector workers, which includes educators and staff, left Wisconsin’s workforce in 2021 at the highest rate in two decades. The \$75 million investment announced today for school districts and independent charter schools will be distributed on a per pupil basis with an additional nearly \$100 per

student—\$91.15. The investment, which includes flexibilities for districts and an extended timeline allowing the funds to be used over several school years, can be used to retain and recruit talented educators and staff, address rising costs for supplies and services due to national inflation, defraying the cost of school bussing, and provide direct support for kids in the classroom.

At the same time, kids across Wisconsin and the country are facing significant mental health challenges in the wake of the coronavirus pandemic. According to the [Office of Children’s Mental Health](#) (OCMH), the coronavirus pandemic has only exacerbated the mental health challenges and the decline of youth mental wellness kids have been facing for years while the ratio of mental health professionals to kids in Wisconsin and across the nation continues to remain below the recommended standards. OCMH [research shows](#) that improving student mental health also improves student health and learning, attendance, and engagement, while reducing bullying, risky behaviors, violence, involvement in the juvenile justice system, and substance use.

During his [2022 State of the State Address](#) earlier this year, Gov. Evers announced he would be investing \$15 million into a new [“Get Kids Ahead” initiative](#) to provide school-based mental health supports and services for nearly every school district in the state. Today, Gov. Evers is doubling his investment in “Get Kids Ahead,” bringing his total investment to \$30 million. Every public school district in the state is eligible to receive funds under the program to go toward providing direct mental healthcare, hiring and supporting mental health navigators, and providing mental health first aid and trauma-based care training, among other key needs to support student mental health. Under the governor’s total investment, every district that opts into the program receives a minimum of \$20,000 with the remaining allocation distributed on a per pupil basis.

Gov. Evers has consistently and repeatedly urged the Legislature to make meaningful, ongoing investments into K-12 education during his time as governor. Gov. Evers called a special session of the Wisconsin State Legislature in each budget biennium ([2019-21](#) and [2021-23](#)), respectively, to use readily available state resources to invest in school-based mental health services, increased per pupil and special education aids, and sparsity aid for rural school districts, while working to hold the line on property taxes. Republicans in the Legislature have rejected every education-related special session called by Gov. Evers.

Meanwhile, last week, the Wisconsin Department of Revenue indicated new revenue projections show the state will end the fiscal year with more than \$5 billion in state coffers, including having the highest-ever positive GAAP balance in state history at more than \$1 billion for the 2021 fiscal year as the state’s ‘rainy day fund’ sits at the highest level ever at \$1.7 billion. [Last year](#), after Republicans in the Legislature rewrote Gov. Evers’ education budget to essentially freeze local district spending by not adjusting revenue limits and later rejected a special session called by the governor to increase investments in K-12 education, Gov. Evers directed an additional \$110 million investment using CARES Act funds to provide an additional \$133.72 in per pupil aid for every Wisconsin school district. Today’s announcement, in the absence of ongoing state funding provided by the Legislature, builds on the governor’s previous investments and provides schools the flexibility they need to address the unique ongoing needs of kids and classrooms.

The \$90 million investment announced today is funded by the state’s allocation of federal American Rescue Plan Act dollars and will be distributed to schools in the coming weeks. A list of school districts and the allocated amount of funding through the first and second rounds of the Get Kids Ahead initiative is available [here](#). A list of school districts and their allocated amount of additional per-pupil funding is available [here](#).

An online version of this release is available [here](#).

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