

EAST TROY

COMMUNITY SCHOOL DISTRICT

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

2024-25

ANNUAL MEETING OF THE EAST TROY COMMUNITY SCHOOL DISTRICT

Monday, September 23, 2024
6:00 P.M.





EAST TROY

COMMUNITY SCHOOL DISTRICT

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

District at a Glance

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

Belief All students will learn.

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

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

First School Established in East Troy	1839
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First Official High School Class Graduated	1888
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Size of the District	100 sq mi
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Building	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
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Teaching Staff with Masters Degrees	65 50%
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Teaching Staff with National Board Certification	11 9.0%
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Post Start of School Year Class Enrollment – as of 9/10/24							
Estimated without final 3 rd Friday count processes							
Little Prairie		Prairie View		Middle School (totals)		High School (totals)	
4K(AM/PM)	64	3 rd	86	6 th	108	9 th	110
5K	78	4 th	108	7 th	120	10 th	115
1 st	94	5 th	88	8 th	101	11 th	104
2 nd	96					12 th	128

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

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.

While we are committed to placing the student at the center of the learning process, we also recognize that we must set the right *conditions* through policies, practices, programs, facilities, technology, budget, and necessary funding to ensure ETCSD remains a great place to learn and work.

Although there is much to be proud of, we continue to deal with state-level funding issues, staffing challenges in a competitive labor market, and the programming needs for our students. We are also working to address large-scale maintenance projects throughout our schools. After a lengthy process that attempted to get the feedback of many, the Board of Education unanimously voted to bring forth a capital referendum question of 19.4 million with an estimated tax impact of \$21 per \$100,000 of property value toward addressing the most critical building needs of the district. I encourage each of you to visit the [Facilities and Operations Planning](#) site on the East Troy Community School District webpage to learn more about the needs, process used, and ultimate proposal.

Lastly, I encourage you to visit our district website and view the following pages: [About Our District](#), [Strategic Priorities](#), and [Business Services](#). This will allow you to learn more about the incredible things taking place in our district, along with the challenges we face together.

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

Sincerely,

Ted Zess, Board President



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

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

Per a recent family satisfaction survey, 91% of respondents strongly agreed or agreed that the ETCSD is right to focus on the 6 C's for learning. In addition, 93% support learning environments that consider choice and voice in their learning and focus on continual learning improvement. Furthermore, 91% believe the district should always provide resources and proper staffing toward attaining district goals. Lastly, emotional support, communication, learning, and enjoyment of school are seen as strengths of the district.

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

Strategic Priorities:

- Support conditions for learner empowerment.
- Cultivate a healthy organizational culture that supports learning through the values of relationships and trust, communication, commitments, ongoing learning, voice, joy/happiness, compassion, gratefulness, self-reflection, feedback, accountability, and results.
- Maximize the value of our educational institution via families who attend 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 strategic priorities.

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

Thank you again to the community for the approval of the April 2023 three year operational referendum, which continues to help us maintain programming and staffing. Finally, the East Troy School Board approved a \$19.4 million dollar capital referendum question on August 21, 2024 to appear on the November 5 ballot. After a lengthy process, the question will be addressing the most critical needs at Prairie View Elementary, East Troy Middle School, East Troy High School, and the bus garage and site while also balancing the tax impact (estimated at this time to be \$21 per \$100,000 of property value). I encourage each of you to visit our website to learn more about the district and upcoming capital referendum.

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

Sincerely,

Dr. Christopher G. Hibner
District Administrator

NOTICE OF ANNUAL SCHOOL DISTRICT MEETING and BUDGET HEARING

Pursuant to Section 102.08(1) and 65.90(4) Wisconsin Statutes, the East Troy Community School District will hold an annual meeting and budget hearing on Monday, September 23, 2024. 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 13, 2024.

Stephen Lambrechts, Clerk
East Troy Community School District

ANNUAL MEETING OF THE EAST TROY COMMUNITY SCHOOL DISTRICT

6:00 P.M. Monday, September 23, 2024

East Troy High School Lecture Hall

- I. Call to Order
- II. Pledge of Allegiance
- III. Open Meeting Statement
- IV. Election of a Temporary Chairperson
- V. Appoint Recording Clerk
- VI. District Administrator's Report / State of District – "A Great Place to Learn & A Great Place to Work"- Four Strategic Priorities
- VII. Financial Components
- VIII. Treasurer's Report
- IX. Presentation of the Budget
- X. Hearing on the Budget
- XI. Resolution A - Adoption of Tax Levy
- XII. Resolution B - Salaries for Board of Education Members
- XIII. Resolution C - Set Date and Time for 2025 Annual Meeting
- XIV. Resolution D - Acquisition of Real Property
- XV. Resolution E - Leasing of Property
- XVI. New Business
- XVII. Adjourn



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

Annual Meeting 2024-2025

A GREAT PLACE TO LEARN AND A GREAT PLACE TO WORK

Annual Meeting Agenda

- I. Call to Order
- II. Pledge of Allegiance
- III. Open Meeting Statement
- IV. Election of a Temporary Chairperson
- V. Appoint Recording Clerk
- VI. District Administrator's Report / State of the District - "A Great Place to Learn and A Great Place to Work"
- VII. Financial Components
- VIII. Treasurer's Report
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III. Open Meeting Statement

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

IV. Election of a Temporary Chairperson

V. Appoint Recording Clerk

VI. State of the District

District Goals

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

2023-24 Celebrations

- Our Prairie View Elementary received a score of "Exceeds Expectations" on the most recent 2022-23 State Report card with a score of 72.4
 - Prairie View received a score of 87.7 for achievement in Mathematics. This is above the state average score of 66.2.
 - Prairie View received a score of 71.7 for achievement in English Language Arts. This is above the state average score of 59.1.
- Our East Troy High School received a score of "Exceeds Expectations" on the most recent 2022-23 State Report card with a score of 78.4.
 - ETHS received a score of 69.9 for achievement in Mathematics. This is above the state average score of 53.
 - ETHS received a score of 64.6 for achievement in English Language Arts. This is above the state average score of 61.3.
 - 29.7% of our ETHS students successfully completed at least one Advanced Placement course. This is above the state average of 20.1%.
 - 68.9% of our ETHS students successfully completed at least one Dual Enrollment course. This is well above the state average of 23.2%.
 - 20.6% of our ETHS students earned at least one industry-recognized credential. This is above the state average of 3.9%.
- On the most recent 2022-23 State Report card, our East Troy Middle School received a score of 58.1 for achievement in Mathematics. This is above the state average score of 52.8.
- The ETHS was selected for the Commissioner Award for Sportsmanship for its outstanding sportsmanship shown in the Rock Valley Conference by fans, student-athletes, and coaches during the 2023-24 academic year.
- The East Troy High School was named one of U.S. News and World Report's Best High Schools for 2024.
- Audrey Severson, a Junior at East Troy High School, and daughter of Eric and Erin Severson, earned the highest possible ACT composite score of 36. Audrey participated in the ACT Test this spring at East Troy High School and her achievement of earning the highest possible composite score is significant and rare. She joins a select group of East Troy High School students to earn this precious accolade. About one-quarter of 1% of students who take the ACT earn a top score. In the U.S. high school graduating class of 2023, only 2,542 out of 1.39 million students who took the ACT earned a top composite score of 36.
- Our ETHS currently has 22 Varsity Interscholastic sports stressing participation and excellence as well as 25 Clubs for students to explore their interests.
- Since 2015, the ETHS has earned 30 RVC Conference Championships, 9 Sectional Championships (Team State Qualifiers), 6 Sectional Runner-ups, 2 Team State Championships, and well over 100 individual state qualifiers.
- Our Transportation department was featured on local news for their ability to attract and retain staffing amid shortages.
- In January, our ETHS held a ribbon cutting ceremony for their new Sports Lab. Funded by a grant, the dedicated space will not only provide a platform for student to explore and excel in sports but will also open doors to a myriad of opportunities for personal and academic growth.

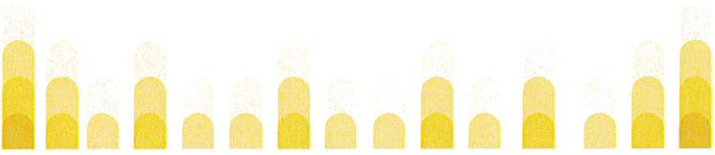
- The High School Jazz Band attended the Eau Claire Jazz Festival on April 19th - April 21st. The students learned a lot about jazz music and their roles in a jazz band; attended multiple performances and masterclasses. On top of the great learning experience, the High School Big Band placed 2nd place in their class! Additionally, performance had three students, Kaden Frisley, Cal Huckstep, and Emerson Barrett who received an Outstanding Soloist award!
- Several ETHS students participated in the High School Art Show hosted by the Geneva Lakes Art Foundation in April. Madysen Damaske, Junior, won the Louise Me Memorial Award for outstanding artwork for her sculpture, The Goose, which is an award of \$500.
- ETHS student-athlete Zachary Cesar, Lucas Hendrickson, and Joshua Erman were recognized as 2024 Academic All-State honorees by the Golf Coaches Association.
- The High School Band traveled to Orlando, Florida to visit Disney World and Universal Studios from March 24th-27th. The trip included a performance at Universal Disney workshop conducted by a professional Disney Musician, and a visit to the parks and beach.
- Three East Troy students, Asher Verlee, Jack LaFreniere and Ethan Gordhamer competed with their team, BEARS 930 and won the FRC Wisconsin Regional Champ! will go on to compete in the FRC Worlds competition later this spring. They also received the top award for FRC Impact which is given to the team with the most outreach program. Congratulations to these students for their hard work, dedication and an exciting win!
- We had 15 East Troy Middle School students represent the district at the Southern Lakes Advanced Learners Network Academic Bowl. Our team went head to head Bank and Johnson Creek and took home 1st place overall! Seven students also took home first place in individual events!
- In March some of our East Troy Middle School FFA members competed in the Sectional FFA Leadership Development Event. The Quiz Bowl team won first place in competing in the state competition in Madison on June 11.
- During "Reading Comes Alive Week", our 4K-5th grade students involved community members in literacy by writing conversation starters that were distributed to businesses.
- Little Prairie Primary raised \$12,315.14 for the American Heart Association during their Kids Heart Challenge in their Physical Education classes!
- The East Troy boys tennis team won their 4th straight conference championship. They have won 5 out of the last 7 seasons.
 - Justin Brehm and Noah Edwards also won their 4th individual singles championship.
- ETHS Senior, Brady Orlovski, will graduate this year with an Associate Degree in Accounting through Gateway Technical College thanks to available Transcribed or the Start College Now programs offered at ETHS.
- In the fall of 2023 the ETHS Girls Tennis team achieved their 5th Rock Valley Conference Championship.
- East Troy FFA had a very successful night at the District 30 Leadership Development Events in Watertown. We had students place in 6 of the 7 competitions there, a student's leadership and public speaking skills.

- This year East Troy had 7 students selected to be published in the annual Southern Lakes Anthology Project. Our published students are celebrated at a ceremony UW-Whitewater at the Young Auditorium in May.
 - Claire Banks (6), Prose "Into the Clouds"
 - Sienna Bresler (5), Artwork "Bigger Than It Seems"
 - Austin Pirkus (5), Artwork "The Forest Gathering"
 - Zoe Halpin (5), Cartoon "Black Hole"
 - Molly Nelson (5) and Lila Langreck (5), Illustrated Writing "The Split Up"
 - Gabe Smith (5), Artwork "Money Rocker"
- Our top four students in each grade from grades 5th through 8th had the opportunity to participate in the Southern Lakes Advanced Learner Network Regional Math Competition with 32 other districts (a total of 512 students) at UW-Whitewater. Students competed in Problem Solving Without Calculators, Consumer Math, Math Reasoning, Mental Math, and Team Problem Solving. Both our 5/6 and 7/8 teams took 3rd place in our Division!
- In January, ten of our ETHS band students were invited to represent East Troy as part of the Rock Valley Conference Honors Band.
- The Boys tennis team finished second at the East Troy Sectional in May. Congratulations to Justin Brehm (#1 singles) and Noah Edwards (#3 singles) on winning the Congratulations to Michael Vastler (8th/2 singles) and Adam Schreiber (8th singles) for finishing second. Freshman Bryce Bayley and Drew Chapman finished fourth.
- The ETHS-HOSA (Health Occupations Students of America) club had 18 state qualifiers and 3 alternates at the January regional competition.
- Maya Rygielski and Angelita Valentin-Garnica both accomplished fantastic scores on the rigorous Elsevier's HESI Admission Assessment (A2) exam after completing course at ETHS. Since passing the exam, Angelita and Maya have been invited into the competitive Associate Degree Nursing Program at Gateway Technical College.
- For the first time, the ETHS is participating in the Battle of the Books. The statewide Battle of the Books program is designed to promote a love of reading among students. It encourages students to read a variety of books and remember information about the plots, characters, and settings of the books. We had 2 teams represent us at the State Competition in February. "The Bookends" team was victorious. Congratulations to Isabel Banks, Maya Bong, Matthew Markham and Thomas Turner.
- Our ETHS Girls Wrestling Team, Isabel McGinley & Kylie Schmidt, competed at the Staleline Shuffle in December and both earned 1st place with 6 matches (3 each and wrestled just over 9 minutes, only having to go into the second period once).
- ETHS Boys Wrestling did a great job at Battle on the Bay in December! Congrats to Max Gonzalez (1st place), Brady Collins (2nd place), & Landen Bogard (4th place) podium placements.

- The East Troy Girls Golf Team placed first place at the Cougar Invitational at Prairie Woods Golf Club on Wednesday, August 23rd. Junior Gianna Dedick was the medalist with a score of 42. Senior Ella Pernitzke and junior Isabel Halbesma placed second and third with scores of 45 and 47.
- In early March several of our ETHS students traveled to Clinton for the Rock Valley Conference Math Meet and had an impressive showing. Varsity came in 6th and JV took first place! We also had several students recognized for their individual scores:
 - Jacob Kostenko (Varsity) - 5th place
 - Jack LaFreniere (JV) - 1st place
 - Isabel Banks, Gracy Fox, & Hailey Manske (JV) - tied for 7th place
 - Caitlyn Presler - 11th place
- The ETHS HOSA students sponsored the first ever ETHS Family Feud tournament as a fundraiser for the State Leadership Conference. There were 8 teams in the tournament - including 1 teacher team. With a 1 point steal in the championship round, the Nikola Tesla Fan Club defeated the Teacher team to win the tournament!
- For the first time, the ETHS participated in the Battle of the Books. We had 2 teams compete to represent us at the State Competition in February. "The Bookends" team was victorious. Congratulations to Isabel Banks, Maya Bong, Matthew Markham and Thomas Turner.
- The Annual Elementary PTO Family Movie Night was a huge success with over 100 families in attendance!
- Riding 5 top-three performances in its regional competition at Columbus High School on Saturday, February 3rd, East Troy High School's chapter of the Future Teachers of America (FTA) now has its sights set on competing at the 2024 Wisconsin FTA State Leadership Conference in Green Bay, WI. East Troy FTA chapter was among nearly 600 competitors representing area high schools at the Regional Conference, a one-day event that, in addition to the competitive events, included motivational speakers and entertainment, as well as the election of area officers and the March of Dimes Minute Madness fundraiser. East Troy placed 25 students among the top ten in 15 categories at the FTA Regional.
- East Troy FFA had a very successful night at the District 30 Leadership Development Events in Watertown. We had students place in 6 of the 7 competitions there, which focus on student's leadership and public speaking skills.
- East Troy Community School District becomes the only public school in the area to house an overused aid kit, or OAK box. Thanks to the efforts of junior, Savanna Kawleski, the OAK box is now one of 285 boxes installed across Waukesha and Walworth counties.

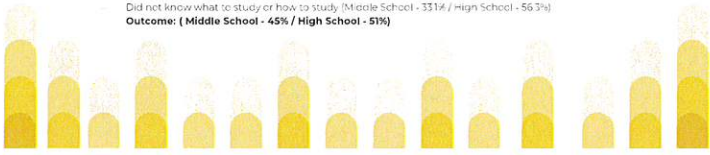
- The ETHS Esports SMASH Team won the state competition, besting Jefferson in the semi-finals and Seymour in the finals, bringing home the Division 3 trophy. The team consisted of Aaron Olsen, Kyler Newkirk, Vincent Hinsberger, Nicholas Strzykaliski, Coen Taylor, Dane Borkowski, Cody Freudenstein, Emerson Barrett, Gabriel Vose, and Evan Harrahan.
- ETHS sent six band students to the UW-Milwaukee MS Honors Band Festival November 17-19. The Festival provides our most motivated and accomplished musicians an opportunity to work with recognized conductors.
- In the fall, Prairie View students led their parent-teacher conferences by sharing their goals and reflections based on their work. Fourth-grade students operated a pop-up coffee shop during conferences to help provide refreshments. With donated materials from local business 2894 On Main, the young entrepreneurs whirled up steaming cups of coffee, serving parents and teachers with a smile. This innovative approach to parent-teacher conferences not only provided parents with valuable insights into their child's academic development but also empowered students to take ownership of their learning journey. The student-led coffee shop and gratitude wall exemplified Prairie View Elementary's commitment to fostering a student-centered learning environment that celebrates creativity, collaboration, and a sense of community.
- East Troy High School's yearbook has been recognized for excellence and is featured in the Wausworth's Possibilities book, celebrating the best-of-the-best in yearbook design and coverage. The Trojan yearbook was created by the 2022-2023 yearbook staff under the direction of editors Charlie Clark, Calle Harrahan, Anita Gross, and Jessica Hawthorne.
- Kaden Frisley, Senior, qualified for State the second year in a row as part of the ETHS Boys Cross Country team.
- Our fantastic East Troy Middle School staff goes above and beyond their service to the community by beautifying the adopted section of Highway J between Pickeral Lake and Strangers Bridge.
- Four nominated middle schoolers joined Ms. Baumeister and Mr. Van Sistine in having a blast at a Middle School Leadership conference hosted by the Southern Lakes Advanced Learner Network, featuring speaker Ted Nietzsche. Students had the opportunity to learn all about effective leaders, leading where their feet are, facing the storm like a buffalo, and why it is always important to picture the score as 0 - 0.
- This year our ETHS students raised approximately \$8,000 for their ETHS program at the annual Color Run event.
- Riley Fitch & Aubrey Winney advanced to the State Competition in Madison as part of the ETHS Girls Tennis Team.
- In October the ETHS Varsity Girls Volleyball Team defeated second place Delavan-Darien 26-24, 25-13, 25-9. In doing so, they officially won the Rock Valley Conference - Large School Division. Their current record is 7-0 (matches) and 21-0 (games) in conference.
- The ETHS Girls Golf team finished out the conference season finishing third overall. Senior Ella Pernitzke earned first team all conference honors. Junior Isabel Halbesma earned second team all conference honors, and junior Gianna Dedick and sophomore Hailey Manske earned honorable mention honors for the conference season.

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



Supporting Learner Empowerment as a District

- Student Surveys:
- I was provided many opportunities for choice (Elementary - 86.4% / Middle School - 71.2% / High School - 69.2%)
Outcome: (Elementary - 83% / Middle School - 69% / High School - 76%)
 - I knew how well I was doing in my classes (Elementary - 86.7% / Middle School - 89.3% / High School - 92.1%)
Outcome: (Elementary - 89% / Middle School - 91% / High School - 94%)
 - The homework provided to me was very worthwhile and more than busy work (Elementary - 76.1% / Middle School - 57.7% / High School - 58%)
Outcome: (Elementary - 74% / Middle School - 50% / High School - 58%)
 - Other factors interfering with learning:
 - School is boring (Elementary - 39.7% / Middle School - 6.3% / High School - 69.3%)
Outcome: (Elementary - 44% / Middle School - 73% / High School - 66%)
 - Did not know what to study or how to study (Middle School - 33.1% / High School - 56.3%)
Outcome: (Middle School - 45% / High School - 51%)



Supporting Learner Empowerment as a District

- Family Satisfaction Survey:
- Overall, I'm satisfied with how much my child learned this year - **87%** (4.07 Avg.)
- Most days my child enjoys going to school - **87%** (4.01 Avg.)
- I support learning environments that considers my child's voice and choice in their learning, focuses on continual improvement, and accurately assess what my child knows and is able to do - **93%** (4.21 Avg.)
- I believe the East Troy Community School District is right to focus on the 6 C's for learning - creativity, critical thinking, collaboration, communication, content, and curiosity - **91%** (4.17 Avg.)
- School has up to date programming opportunities - **89%** (4.09 Avg.)



Cultivating a Healthy Organizational Culture as a District

- Staff Surveys:
- I know the district's goals (95.9%) Outcome: **97.6%**
 - I feel my work has purpose (98%) Outcome: **96.8%**
 - I am able to maintain a healthy work-life balance (80.3%) Outcome: **79.4%**
 - I believe my pay is fair for the work I do (45.5%) Outcome: **46%**
 - I believe my benefits I receive are fair compared to others in the profession (65.3%) Outcome: **62.7%**
 - I am generally happy at work (95.2%) Outcome: **91.3%**
 - I have the resources I need to effectively carry out my responsibilities (87.1%) Outcome: **84.9%**

- Student Surveys - other factors interfering with learning:
- Distracting student behaviors in class (Elementary - 52.3% / Middle School - 52.5% / High School - 50.2%)
Outcome: (Elementary - 48% / Middle School - 50% / High School - 53%)
 - Too much stress - balancing everything (Elementary - 42.4% / Middle School - 53.2% / High School - 57.5%)
Outcome: (Elementary - 34% / Middle School - 53% / High School - 58%)



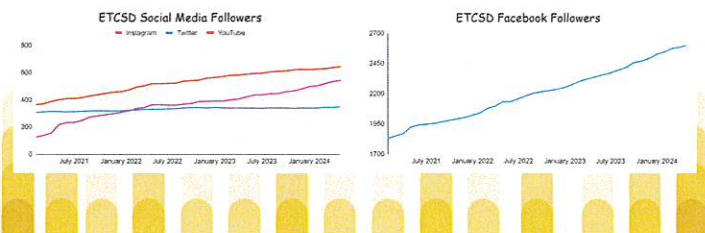
Cultivating a Healthy Organizational Culture as a District

- Family Satisfaction Survey:
- I believe the ETCSD should always provide resources and proper staffing toward attaining district goals - **94%** (4.38 Avg.)
- Overall, my child is able to handle emotional challenges of school - **93%** (4.16 Avg.)
- School staff treat my child with dignity and respect - **91%** (4.21 Avg.)
- I feel welcome in my child's school - **90%** (4.20 Avg.)
- If my child breaks a rule at school, they are treated fairly - **89%** (4.09 Avg.)
- There is a healthy culture at our school - **81%** (3.84 Avg.)



Increasing Stakeholder Communication & Engagement as a District

- District Social Media Data (As of 6/1/24)
- Graphs show the growth of social media followers since February 2021.
- Facebook remains the largest online influence for our district with **2958 current followers** (approx 42% increase since February 2021 and **approximately 131 additional followers since the last report in November 2023**), and an **average reach of 19,000 accounts per month this year**



Increasing Stakeholder Communication & Engagement as a District

Family Satisfaction Survey:
Overall, how would you rate communications from school - **76% Great/Good with 92% being fair or above**

Numerous partnerships throughout the district



Good Steward of District Resources as a District

- Safety
- Energy efficiency management
- Long term plan to address maintenance projects
- Budget approach of fiscal responsibility while attempting to remain to spending commitments that support strategic priorities #1 and #2

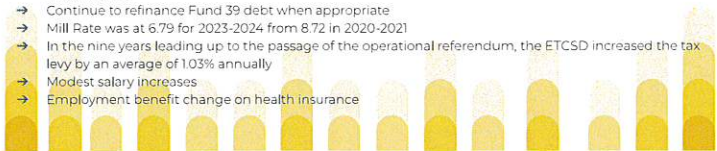
Energy saving projects in LED lightning upgrades at P.View and ETHS and annual adjustments to HVAC operations via controls (New HVAC at M.S. per ESSER Funding)

(M.S. in 2019-2019 had 400,000 plus KWH and in 2023-2024 had 277,000) (P.V. in 2018-2019 had 435,000 and in 2023-2024 had 349,440)



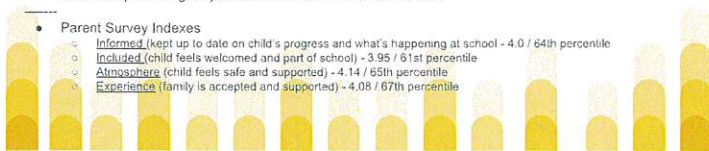
Good Steward of District Resources as a District

- Added 27 cameras district-wide (No additions at Doubek)
- Added 15 card access points
- Hardened areas
- Implementation of new card access control (also an improved vetting process)
- Replaced football stadium lighting and new soccer stadium lighting with LED lighting
- Resurfacing of track
- Updating M.S. with building wide painting, graphics, and refurbishing of flooring
- Updated B&G lawn / snow equipment
- Attempting to address deferred maintenance projects by proper understanding and planning
- Continue to develop balanced operating budgets
- No short-term borrowing for 2023-2024 and projecting no borrowing for 2024-2025 b/c of a healthy fund balance
- Continue to refinance Fund 39 debt when appropriate
- Mill Rate was at 6.79 for 2023-2024 from 8.72 in 2020-2021
- In the nine years leading up to the passage of the operational referendum, the ETCSD increased the tax levy by an average of 1.03% annually
- Modest salary increases
- Employment benefit change on health insurance



Recap of Family Satisfaction Survey

- Strong report overall showing significant parent satisfaction
- Areas scoring at 25% or lower are considered needing improvement. There are no areas lower than 44%.
- Areas scoring at 75% or higher are considered significant strengths. There are 4 areas at or above 75%.
- All other areas were between 44% - 74%, which is considered average or above average.
- Safety is seen as a strength.
- Emotional support, an area many districts are struggling with, is seen as a significant strength.
- Parents are reporting being happy with how much their child is learning, having help available when their child needs it, and that their children are enjoying going to school.
- Parents report being very satisfied with communication as well.
- Parent Survey Indexes
 - Informed (kept up to date on child's progress and what's happening at school) - 4.0 / 64th percentile
 - Included (child feels welcomed and part of school) - 3.95 / 61st percentile
 - Atmosphere (child feels safe and supported) - 4.14 / 65th percentile
 - Experience (family is accepted and supported) - 4.08 / 67th percentile



A few past challenges and some ongoing challenges

- Federal and State mandates
- Educational Funding
- Recession of 2008-2009
- Inflation
- ACT 10 and 32
- COVID
- ESSER
- ACA
- Student learning /options/needs
- Enrollment
- Population decline
- Competition (labor market / Comparables)
- Safety - physical and psychological
- Retaining and attracting quality staff
- Aging facilities
- Referendas
- Social media / PR challenges
- Community growth



VII. FINANCIAL COMPONENTS

1

Revenue Limit

What is it and how does it impact the budget?

State General Aid: \$5,299,722 + Tax Levy within Limit: \$16,453,100 = Revenue Limit with all Exemptions: \$21,752,822



2024-25 Revenue Limit with all exemptions: \$21,752,822
80% of Fund 10 & 27 Budget (excludes Fd 27 transfer)

FACTORS THAT COULD INCREASE A REVENUE

- LIMIT:**
- Enrollment (it's declining statewide)
 - Increases from State (Not keeping pace with inflation)
 - Referenda (non-recurring or recurring operational referendums)

2

REVENUE LIMIT CHANGES PER YEAR

Selected years	Class of 2023 Grade	Combined resource change per pupil (revenue limits + per pupil aid)	Amount behind inflation (Cumulative, per pupil)	National spending ranking (Census)	Context Notes
2009-10	4K	\$200	\$75	17th	1 st year revenue limits were decoupled from inflation
2010-11	5K	\$200	\$156	17th	State raised proficiency cut scores, Act 10
2011-12	1st	-\$554	\$998	21st	Revenue limits cut/state aid cut in 2011-13 budget; Act 10
2013-14	3rd	\$100	\$1,395	21st	Statewide voucher program established
2015-16	5 th	\$0	\$1,856	23rd	Sharp rise in referendum questions and dollars
2019-20	9th	\$263	\$2,365	25th	COVID-19 global pandemic hits
2020-21	10th	\$179	\$2,520	25th	Inflation soars
2021-22	11th	\$0	\$2,863	25th	Revenue limits are frozen, no increases for two years
2022-23	12th	\$0	\$3,235	NA	Graduation! 2 nd year of frozen revenue limits, amid continued inflation



Source: Rev. Bud Conway's 2023 Legislative Testimony before the Revenue Limit Task Force, Education Policy Institute, 1/13/2023. WASBO - calculated

3

East Troy 2024-25 Revenue Limit per member: 11,530.41 \$325 increase = 3.7% increase

\$325 is not a game changer
(beware of mental math)

Not a windfall compared to inflation: Even recent relatively lower CPI readings (4.12% for 2024)

Still below LFB estimated inflationary per pupil adjustment (\$393 in 2023-24; \$403 in 2024-25)

Represents between 1.3% and 3.3% increase in 2023-24 school district base revenue limits

Impacts will vary by school district - affected by enrollment trends, share of eq. aid, impact on property tax

School districts already \$3,380 per pupil behind where inflationary adjustments would have put them



4

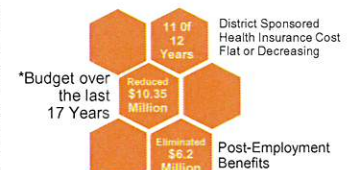
EAST TROY REVENUE CAP GAP SHORTFALLS OVER THE YEARS....

Year	Revenue Cap Gap	Impact on Revenue	Short-Term Cap Gap (ACT 10 Shortfall)	Revenue Gap	Revenue Shortfall
2014-15	-\$81,314	\$80,000			3,000,000
2015-16	2,271,960	92,451			3,000,000
2016-17	\$1,189,000	\$460,000			
2017-18	\$780,000	\$35,000			
2018-19	\$479,000	\$180,000			
2019-20	\$455,000	\$56,000			
2020-21	\$182,000	\$125,000			
2021-22	\$453,000	\$392,000			
2022-23	\$188,000	\$166,000			
2023-24	\$497,000	\$70,000			
2024-25	\$308,000	\$269,000			
2025-26	\$455,000	\$150,000			
2026-27	\$410,000	\$130,000			
2027-28	\$2,000,000	\$0			
2028-29	\$525,000	\$770,000			
2029-30	\$500,000	\$183,000			
2030-31	\$380,000	\$150,000			
2031-32	\$100,000				
2032-33	\$1,120,746	\$326,000			
TOTAL					\$80,000

5

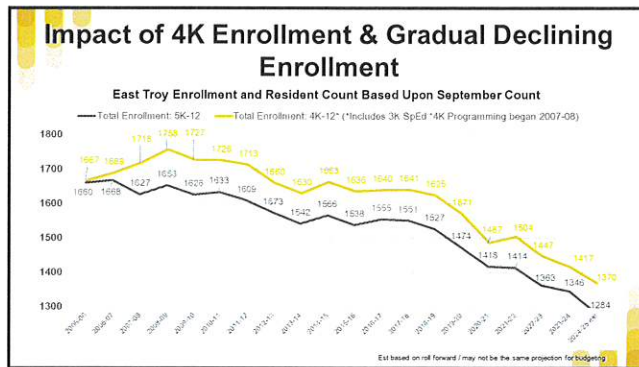
ET Has Already Cut Expenses

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.

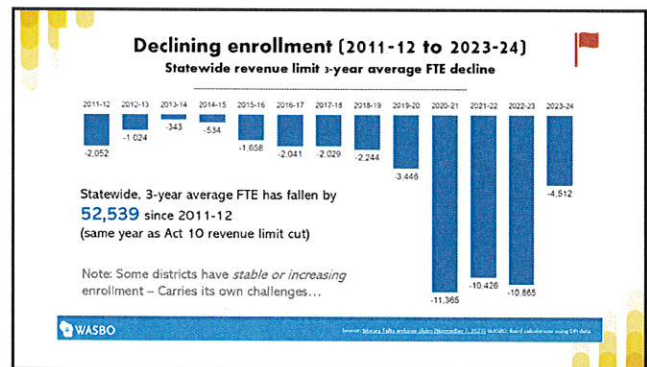


*Prior to the passing of the operational referendum in April 2023.

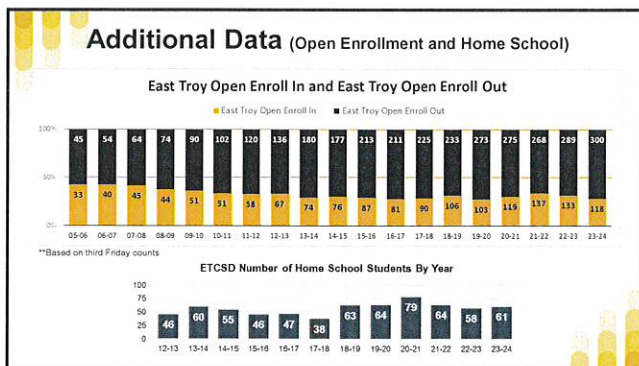
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8



9

OPERATIONAL REFENDUM – A referendum that allows a district to increase its revenue limit authority so the budget for operating expenses can be larger than the standard restriction of the revenue limit. An operating referendum pays for things such as utilities, routine maintenance, salaries and benefits, insurance, supplies, etc.

***Most districts in the state have used operating referendums to meet their budget challenges. The majority – 82% of Wisconsin school districts have proposed operating referendums.

ETCSD 3 million, three-year non-reoccurring operation referendum passed in April 2023. This referendum allows the district to increase the revenue limit for school years, 2023-24, 2024-25 and 2025-26.

10

CAPITAL REFERENDUM – A capital referendum provides the authority to issue a certain amount of bonds/notes to pay for capital projects. The funds are typically of construction or other large capital projects.

***Even though the total funding is typically larger than an operating referendum, the tax impact is typically less due to the bond issue being over many years.

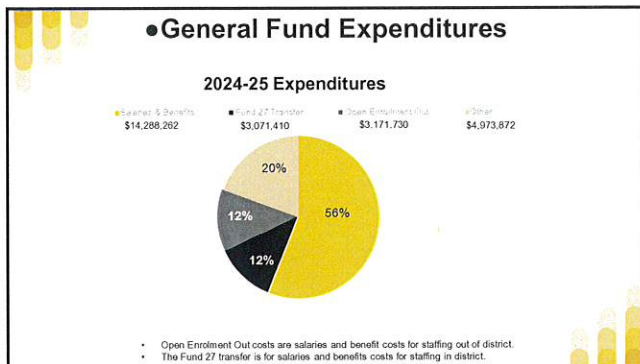
***Based on feedback from a community advisory group, and a community-wide survey, the Board approved a 19.4 million Capital Referendum Resolution for the election of November 5, 2024. The three primary areas of focus are safety and security updates, large-scale maintenance projects, and improvements to academic learning spaces—middle school science classrooms. The projected tax impact is \$0.21 per \$1,000 in property value.

11

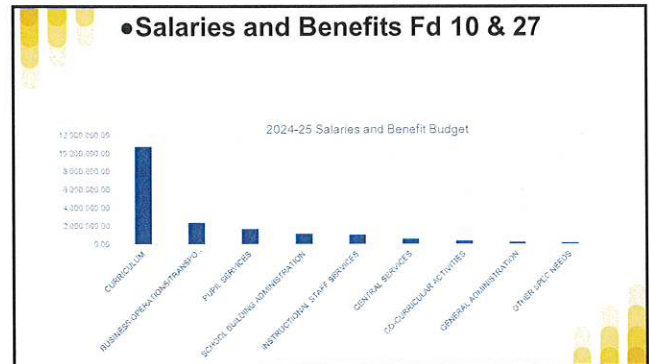
Budgets and Actuals Funds 10 & 27

	Finalized Budget	Actuals	Finalized Budget	Actuals Unaudited	Preliminary Budget
	2022-2023	2022-2023	2023-2024	2023-2024	2024-2025
TOTAL RECEIPTS	27,587,435	28,031,805	29,352,718	29,198,742	30,102,199
Budget Variance		1.61%		-0.52%	
TOTAL EXPENDITURES	27,587,435	25,940,752	28,673,160	28,499,685	30,102,199
Budget Variance		-5.97%		-0.61%	
NET - REVENUES MINUS EXPENSES	0	2,091,053	679,558	699,057	0
	Balanced Budget	Surplus	Surplus Budget	Surplus	Balanced Budget

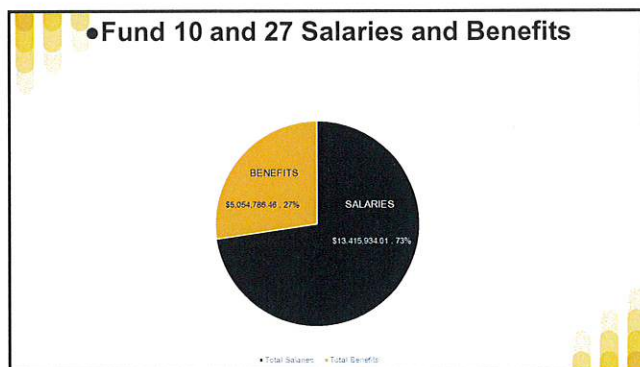
12



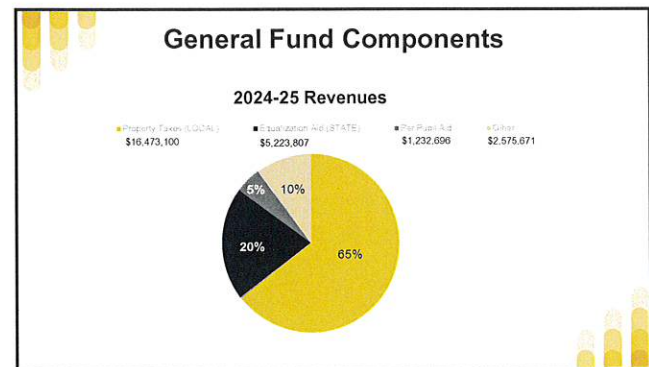
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14



15



16

●Total Tax Levy

TOTAL TAX LEVY	
●Fund 10 – General Fund	\$ 16,498,337.00
●Fund 39 – Debt	\$ 1,741,925.00
●Fund 80 – Community Service	\$ 303,312.00
Total	\$ 18,543,574.00

17

2024-25 Projected Tax Rate

\$18,498,337 total tax levy / Property Valuation of \$2,690,839,438 = 0.00687

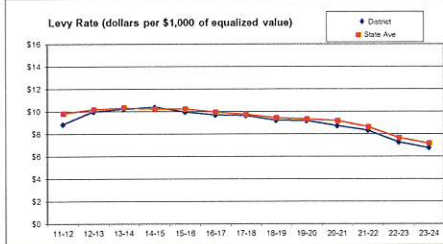
●TAX IMPACT OF 6.87 Mill Rate/\$1,000 Property Value

\$100,000 TAXABLE PROPERTY VALUE	\$200,000 TAXABLE PROPERTY VALUE	\$300,000 TAXABLE PROPERTY VALUE
\$687/year School Property Tax \$7.25/month	\$1,374/year School Property Tax \$114.50/month	\$2,061/year School Property Tax \$171.75/month

18

ETCSD MILL RATE VERSUS STATE AVERAGE

2023-24 State Average = 7.18 District = 6.79



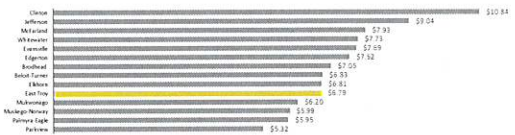
19

Mill Rate

East Troy Community School District Mill Rate

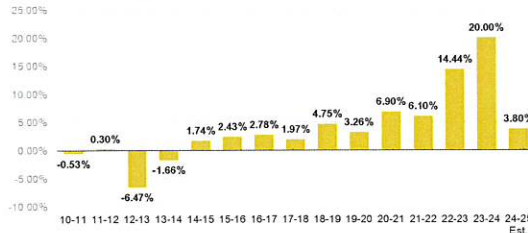


2023-24 Rock Valley Athletic Conference and Local Mill Rate



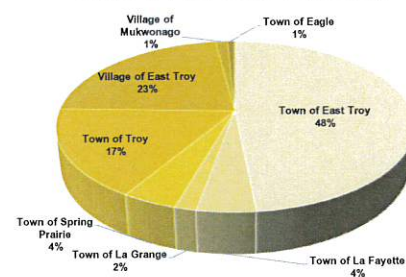
20

Another Factor Driving Taxes: Percent Change in Equalized Value



21

2023-24 ETCSD Tax Levy



22

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

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

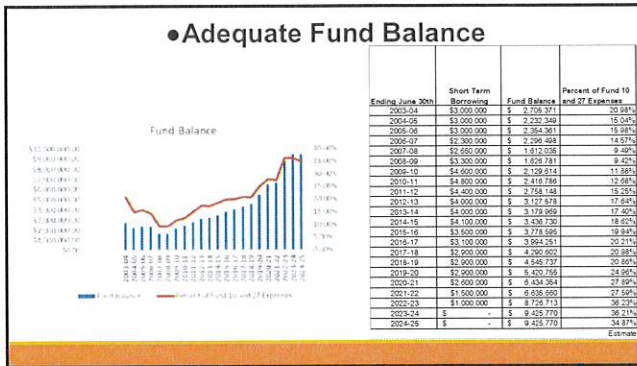
- The district has a solid credit rating. Moody's Corporation rates the creditworthiness of companies and governments. The district's credit rating of Aa2 is near the top of the scale.

23

Long Term Debt (As of June 30, 2024)

	Remaining Principal	Debt Expiration Date
Fund 39	\$16,360,00	March 1, 2036

24



25

VIII: 2023-24 Treasurer's Report

	GENERAL FUND (FD 10)	
	REVENUES FD 10	EXPENDITURES FD 10
BUDGET	25,347,082.45	24,667,524.69
ACTUAL - Unaudited	25,301,611.24	24,602,553.80
ACTUAL vs. BUDGET	(45,471.21)	(64,970.89)
Under Budget	-0.18%	-0.26%

	SPECIAL EDUCATION FUND (FD 27)	
	REVENUES FD 27	EXPENDITURES FD 27
BUDGET	4,005,635.65	4,005,635.65
ACTUAL - Unaudited	3,897,130.80	3,897,130.80
ACTUAL vs. BUDGET	(108,504.85)	(108,504.85)
Under Budget	-2.71%	-2.71%

26

IX: Presentation of 2024-25 Budget

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

Per the LFB (Legislative Fiscal Bureau), to keep pace with CPI (Consumer Price Index), the per pupil adjustment under prior inflation indexing would need to be \$392.79 for the 2023-2025 school years.

27

This Year

Original budget assumptions without additional State Aid or Referendum dollars showed a 2.2 million deficit for 2023-24 and a even larger deficit for 2024-25. Fortunately, taxpayers voted for the referendum and the State budget yielded a Revenue Limit Increase. As future years still show significant deficits, the Board of Education weighs the needs of the students and budget decisions carefully. The 2024-25 budget encompasses both some savings due to Health Insurance Restructuring as well as several impact needs due to increasing student needs and state mandates:

IMPACT NEEDS

- Restructuring of retiree health insurance option providing retirees with similar health plan options and resulting in a negative 1% health insurance renewal for the district.
- CPI index of 4.012% salary increase for staff members.
- Increase of 18 special education paraprofessional positions from part-time to 36.25 hours/week as necessitated by increased student needs and a competitive labor market.
- Other additions and restructuring to meet student needs, increasing special education requirements and legislative requirements such as Act 20 and Title IX.

28

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
39	Referendum Approved Debt Service	Voter approved, outside of the revenue limit
46	Long Term Capital Improvement Trust Fund	Used for transactions financed with bonds, promissory notes issued per statute.
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.
72	Trust	These funds are used to account for assets held by the district in a trustee capacity for individuals, private organizations, or other governments. East Troy utilizes this fund for its scholarship donations.
80	Community Service	Fund established through S. 120.13 and 120.61, Wis. Stats. Allows a school board to permit use of district property for civic purposes. Examples of activities could include adult education, community recreation programs, and/or day care services. Act 20 created new requirements for this Fund for the 2013-14 school year, however starting with the 15-16 school year, the levy freeze and reporting requirements have been discontinued.

29

•UNFINALIZED BUDGET VARIABLES

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) 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

30

2024-2025		Budget
RECEIPTS		
10 Fund - General Fund	25,505,274	
21 Fund - Gift	545,000	
27 Fund - Special Ed.	4,596,925	
39 Fund - Ref Debt Service	1,741,925	
46 Fund - Capital Improvements	5	
50 Fund - Food Service	606,800	
80 Fund - Community Service	311,812	
	33,307,741	
EXPENDITURES		
10 Fund - General Fund	25,505,274	
21 Fund - Gift	545,857	
27 Fund - Special Ed.	4,596,925	
39 Fund - Ref Debt Service	1,770,675	
46 Fund - Capital Improvements	0	
50 Fund - Food Service	652,934	
80 Fund - Community Service	312,520	
	33,384,185	

**Fund 10 and 27 account for 90% of the district's expenses and have a balanced budget
 **Fund 39 is budgeted on a fiscal year but levied on a calendar year so this fund may not balance each year.
 **Fund 50 currently has an adequate fund balance to cover increased food and labor costs.

31

RECAP THE 24-25 BUDGET

BUDGET MODEL STILL SHOWS A DEFICIT STARTING IN 2025-2026
 DECLINING ENROLLMENT
 INFLATION
 NO ESSER DOLLARS
 WE MUST CONTINUE: MAINTAINING COMPETITIVE STATUS and BALANCING THE BUDGET

32

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.

33

XI: Resolution A (Adoption of Tax Levy)

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

"Mr. Chairperson, be it resolved that there be levied a school tax against all taxable property within the District in the sum of \$18,498,337 necessary to operate and maintain the school system, and to finance the capital outlay and debt service of said system for the 2024-25 school year which budget is approved."

34

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 2024-25 school term."

35

XIII: Resolution C (Set Date & Time for 2025-26 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 2025-26 Annual Meeting be set for September 22, 2025 at 6:00 p.m."

36

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)."

37

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."

38

XVI: New Business

XVII: Adjourn

After a short break, the
Regular Meeting of the Board of Education
of September 23, 2024 will be held.

39

The Treasurer's Report figures for the fiscal year of 2023-24 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 2024.

In general, the State of Wisconsin determines how much money our school district is legally permitted to raise through a combination of state aid and property taxes, which is referred to as the revenue limit or revenue cap. This revenue limit is determined by a state formula based on the number of students in our public schools. The formula changed significantly in 2011-12 when increases per student became a **decrease** of -\$554. Then revenue limit increases stopped and funding came via a separate, new per-pupil aid. Revenue limits were slightly restoring but stopped again in 21-22 and 22-23. The 2023-2025 State Biennial Budget provides a revenue cap increase of \$325 per pupil. According to the Legislative Fiscal Bureau, to match the Consumer Price Index (CPI), the per pupil adjustment under previous inflation indexing, would needed to be 392.79 for 23-24 school year. Unfortunately, as shown on the chart below, the revenue limit increases are still lagging inflation and budget models are showing significant deficits starting in 2025-26.

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

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

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

Since the cost of goods and services to the district has continued to increase at a faster rate than district revenue, in order to manage the subsequent shortfalls, the district has already done budget balancing efforts of 10.35 million over the past seventeen years prior to the successful passage of the operating referendum. Additionally, the passing of the non-recurring, 3-year, 3-million dollar operating referendum of April 2023 prevented significant budget reductions that would have impacted programming and staffing.

Highlights and key points for the 23-24 fiscal year include:

- Elimination of short-term borrowing which resulted in estimated \$50,000 of interest costs. Short Term Borrowing is common in school districts as the timing of revenues often doesn't match the timing of expenditure payments.
- Middle School aesthetic upgrades.
- New stadium lighting and track resurfacing made possible by previous year's budget surplus.
- CPI index of 4.0% salary increase for staff members.
- \$100,000 transfer to Fund 46, Capital Improvement Fund.

- Based on feedback from a community advisory group, and a community-wide survey, the Board approved a 19.4 million Capital Referendum Resolution for the election of November 5, 2024. The three primary areas of focus are safety and security updates, large-scale maintenance projects, and improvements to academic learning spaces—middle school science classrooms.

Our district business manager, Mrs. Amy Jenquin, will next present the 2024-25 budget plan.

Adam Witkiewicz - School Board Treasurer

East Troy Community School District
Monthly Expenditures and Receipts
ALL FUNDS
6/30/24

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

	Budget	Monthly Activity	Year to Date	YTD %
EXPENDITURES				
10 Fund - General Fund	24,667,525	992,597	24,602,554	99.74%
21 Fund – Gift	540,000	33,768	555,934	102.95%
27 Fund – Special Ed.	4,005,636	769,137	3,897,131	97.29%
39 Fund - Ref Debt Service	1,768,175	-	1,768,175	100.00%
50 Fund – Food Service	753,131	124,778	710,470	94.34%
72 Fund – Scholarship	2,080	-	1,000	48.08%
80 Fund - Community Service	352,509	69,195	266,414	75.58%
	32,089,055	1,989,474	31,801,678	99.10%
RECEIPTS				
10 Fund - General Fund	25,347,082	8,002,915	25,301,611	99.82%
21 Fund – Gift	540,000	80,314	605,919	112.21%
27 Fund – Special Ed	4,005,636	2,839,058	3,897,131	97.29%
39 Fund - Ref Debt Service	1,743,175	-	1,743,175	100.00%
46 Fund - Capital Improvements	3	100,000	100,006	
50 Fund – Food Service	640,540	83,125	608,963	95.07%
72 Fund - Scholarship	1,400	57	1,794	128.13%
80 Fund - Community Service	352,509	448	361,106	102.44%
	32,630,345	11,105,918	32,619,704	99.97%

FUND 10* COMPARISON OF PREVIOUS EXPENDITURES TO BUDGETS

Also Includes Fund 27 Operation Transfer Needed To Date

Spent as of this date 2023-24	99.74%
Spent as of this date 2022-23	93.31% MS HVAC
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%

Budget versus Actual - All Funds

	Finalized Budget 2022-2023	Actuals 2022-2023	Finalized Budget 2023-2024	Actuals Unaudited 2023-2024	Preliminary Budget 2024-2025
RECEIPTS					
10 Fund - General Fund	24,312,424.14	24,775,911.81	25,347,082.45	25,301,611.24	25,505,274.34
21 Fund – Gift	350,000.00	556,866.04	540,000.00	605,918.69	545,000.00
27 Fund – Special Ed	3,275,010.82	3,255,893.04	4,005,635.65	3,897,130.80	4,596,924.71
39 Fund - Ref Debt Service	1,921,400.00	1,921,400.00	1,743,175.00	1,743,175.00	1,741,925.00
46 Fund - Capital Improvements	0.00	102.26	3.00	100,005.62	5.00
50 Fund – Food Service	593,368.99	642,969.36	640,540.00	608,962.90	606,800.00
80 Fund - Community Service	311,088.03	309,238.14	352,509.00	361,105.58	311,811.99
TOTAL RECEIPTS	30,763,291.98	31,462,380.65	32,628,945.10	32,617,909.83	33,307,741.04
EXPENDITURES					
10 Fund - General Fund	24,312,424.14	22,684,858.99	24,667,524.69	24,602,553.80	25,505,274.34
21 Fund – Gift	350,000.00	534,915.78	540,000.00	555,933.65	545,857.33
27 Fund – Special Ed.	3,275,010.82	3,255,893.04	4,005,635.65	3,897,130.80	4,596,924.71
39 Fund - Ref Debt Service	1,762,125.00	1,762,125.00	1,768,175.00	1,768,175.00	1,770,675.00
46 Fund - Capital Improvements	0.00	0.00	0.00	0.00	0.00
50 Fund – Food Service	593,368.99	666,639.74	753,131.47	710,470.16	652,933.78
80 Fund - Community Service	311,088.03	309,118.55	352,508.58	266,414.11	312,520.20
TOTAL EXPENDITURES	30,604,016.98	29,213,551.10	32,086,975.39	31,800,677.52	33,384,185.36
NET - REVENUES MINUS EXPENSES					
10 Fund - General Fund	0.00	2,091,052.82	679,557.76	699,057.44	0.00
21 Fund – Gift	0.00	21,950.26	0.00	49,985.04	-857.33
27 Fund – Special Ed.	0.00	0.00	0.00	0.00	0.00
39 Fund - Ref Debt Service	159,275.00	159,275.00	-25,000.00	-25,000.00	-28,750.00
46 Fund - Capital Improvements	0.00	102.26	3.00	100,005.62	5.00
50 Fund – Food Service	0.00	-23,670.38	-112,591.47	-101,507.26	-46,133.78
80 Fund - Community Service	0.00	119.59	0.42	94,691.47	-708.21
NET - REVENUES MINUS EXPENSES	159,275.00	2,248,829.55	541,969.71	817,232.31	-76,444.32

**Fund 10 and 27 account for 90% of the district's expenses and have a balanced budget.

**Fund 39 is budgeted on a fiscal year but levied on a calendar year so this fund may not balance each year.

**Fund 50 currently has an adequate fund balance to cover increased food and labor costs.

**Fund 80 also has an adequate fund balance.

ACCOUNT	Obj	2023-24 BUDGET	2023-24 FYTD Activity	2023-24 FYTD %
10 E --- 1-- -----	CONTRA, CALENDAR, EXT CONTRA DAY	9,960,569.85	9,471,910.14	95.09
10 E --- 2-- -----	TOTAL FRINGES	4,421,094.71	3,823,185.19	86.48
10 E --- 3-- -----	TOTAL SERVICES	5,503,305.96	6,325,515.42	114.94
10 E --- 4-- -----	TOTAL SUPPLIES	1,679,940.40	1,342,700.58	79.93
10 E --- 5-- -----	TOTAL EQUIPMENT	241,600.95	628,909.39	260.31
10 E --- 6-- -----	DEBT RETIREMENT	40,000.00	8,770.81	21.93
10 E --- 7-- -----	TOTAL INSURANCE	279,760.00	299,971.59	107.22
10 E --- 8-- -----	OPERATING TRANSFERS - OUT	2,441,504.79	2,566,755.36	105.13
10 E --- 9-- -----	MISCELLANEOUS OBJECTS	99,748.03	134,835.32	135.18
10 - --- --- -----	GENERAL FUND	24,667,524.69	24,602,553.80	99.74
27 E --- 1-- -----	CONTRA, CALENDAR, EXT CONTRA DAY	2,681,629.46	2,599,945.11	96.95
27 E --- 2-- -----	TOTAL FRINGES	954,169.99	836,366.41	87.65
27 E --- 3-- -----	TOTAL SERVICES	216,382.22	340,457.95	157.34
27 E --- 4-- -----	TOTAL SUPPLIES	50,159.72	37,867.09	75.49
27 E --- 5-- -----	TOTAL EQUIPMENT	75,422.26	75,422.26	100.00
27 E --- 7-- -----	TOTAL INSURANCE	1,872.00	1,945.09	103.90
27 E --- 9-- -----	MISCELLANEOUS OBJECTS	26,000.00	5,126.89	19.72
27 - --- --- -----	SPECIAL EDUCATION	4,005,635.65	3,897,130.80	97.29
Grand Expense Totals		28,673,160.34	28,499,684.60	99.39

Number of Accounts: 1905

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

ACCOUNT					2023-24	2023-24	2023-24
	Src	Func	Prj		BUDGET	FYTD Activity	FYTD %
10 R 800 211 500000 000	CURRENT YEAR PROPERT	DISTRICT WIDE	NO PROJECT CODE		15,494,239.00	15,494,239.00	100.00
10 R 800 213 500000 000	MOBILE HOME TAX	DISTRICT WIDE	NO PROJECT CODE		12,526.48	29,731.32	237.35
10 R 800 248 500000 000	TRANSPORTATION REVEN	DISTRICT WIDE	NO PROJECT CODE		35,000.00	40,990.97	117.12
10 R 400 262 120000 000	RESALE	REGULAR CURRICU	NO PROJECT CODE		505.50	0.00	0.00
10 R 800 262 121500 000	RESALE	ART AWARDS PROG	NO PROJECT CODE		0.00	925.00	0.00
10 R 400 262 122000 000	RESALE	ENGLISH	NO PROJECT CODE		340.00	0.00	0.00
10 R 400 262 122000 907	RESALE	ENGLISH	AFES NOVEL		110.00	235.00	213.64
10 R 200 262 125500 000	RESALE	INSTRUMENTAL MU	NO PROJECT CODE		700.00	1,210.50	172.93
10 R 300 262 125500 000	RESALE	INSTRUMENTAL MU	NO PROJECT CODE		0.00	209.75	0.00
10 R 400 262 125500 000	RESALE	INSTRUMENTAL MU	NO PROJECT CODE		1,086.73	0.00	0.00
10 R 800 262 129600 000	RESALE	AP TESTING ACCO	NO PROJECT CODE		15,000.00	14,460.00	96.40
10 R 200 262 136000 000	RESALE	TECHNOLOGY EDUC	NO PROJECT CODE		97.00	5.00	5.15
10 R 400 262 136000 000	RESALE	TECHNOLOGY EDUC	NO PROJECT CODE		1,428.00	10.00	0.70
10 R 400 262 213200 000	RESALE	GUIDANCE	NO PROJECT CODE		450.00	144.00	32.00
10 R 800 262 263000 000	RESALE	INFORMATION	NO PROJECT CODE		0.00	37.00	0.00
10 R 100 262 500000 917	RESALE	DISTRICT WIDE	ELEM YEARBOOK		6,736.00	7,248.00	107.60
10 R 800 264 500000 000	NON-CAPITAL SURPLUS	DISTRICT WIDE	NO PROJECT CODE		0.00	2,000.00	0.00
10 R 800 271 162999 000	ADMISSIONS	HOSTING WIAA T	NO PROJECT CODE		9,161.20	0.00	0.00
10 R 800 271 500100 000	ADMISSIONS	ADMISSIONS & DU	NO PROJECT CODE		25,000.00	22,220.75	88.88
10 R 800 280 500000 000	INTEREST ON INVESTME	DISTRICT WIDE	NO PROJECT CODE		600,000.00	541,832.82	90.31
10 R 800 291 500000 000	GIFTS	DISTRICT WIDE	NO PROJECT CODE		9,000.00	2,926.05	32.51
10 R 800 291 500000 614	GIFTS	DISTRICT WIDE	BOOSTER CLUB		1,240.25	4,899.09	395.01
10 R 800 291 500000 910	GIFTS	DISTRICT WIDE	PTO		12,000.00	8,290.74	69.09
10 R 200 292 120000 998	FEES	REGULAR CURRICU	FEES CREDITED		636.00	333.32	52.41
10 R 400 292 120000 998	FEES	REGULAR CURRICU	FEES CREDITED		202.05	118.50	58.65
10 R 200 292 121000 998	FEES	ART	FEES CREDITED		2,187.32	2,097.75	95.91
10 R 400 292 121000 998	FEES	ART	FEES CREDITED		1,130.00	1,134.85	100.43
10 R 400 292 125400 998	FEES	VOCAL MUSIC	FEES CREDITED		0.00	1,267.56	0.00
10 R 400 292 126000 998	FEES	SCIENCE	FEES CREDITED		365.00	215.00	58.90
10 R 200 292 126900 998	FEES	ROBOTICS	FEES CREDITED		833.00	1,354.96	162.66
10 R 800 292 129600 000	FEES	AP TESTING ACCO	NO PROJECT CODE		0.00	678.00	0.00
10 R 400 292 129800 000	FEES	AVID	NO PROJECT CODE		0.00	290.00	0.00
10 R 400 292 131000 998	FEES	AGRICULTURE	FEES CREDITED		2,610.00	2,055.00	78.74
10 R 400 292 132000 998	FEES	BUSINESS EDUCAT	FEES CREDITED		3,888.95	2,419.41	62.21
10 R 400 292 135000 998	FEES	FAMILY & CONSUM	FEES CREDITED		2,045.00	2,036.00	99.56
10 R 200 292 136000 998	FEES	TECHNOLOGY EDUC	FEES CREDITED		1,469.99	1,040.89	70.81
10 R 400 292 136000 998	FEES	TECHNOLOGY EDUC	FEES CREDITED		6,800.00	12,273.34	180.49
10 R 400 292 136200 998	FEES	FAB LAB	FEES CREDITED		100.00	526.69	526.69
10 R 200 292 136900 998	FEES	SMART LAB	FEES CREDITED		0.00	47.50	0.00
10 R 400 292 139200 998	FEES	WORK EXPERIENCE	FEES CREDITED		130.00	898.61	691.24
10 R 400 292 143800 998	FEES	TEAM SPORTS	FEES CREDITED		60.00	80.00	133.33
10 R 400 292 240000 998	FEES	SCHOOL BUILDING	FEES CREDITED		1,200.00	1,010.00	84.17
10 R 800 292 500000 000	FEES	DISTRICT WIDE	NO PROJECT CODE		76,409.84	67,982.67	88.97
10 R 800 292 500000 991	FEES	DISTRICT WIDE	TECH		31,437.56	31,578.22	100.45
10 R 800 292 500000 992	FEES	DISTRICT WIDE	COLLECTIONS		0.00	623.00	0.00
10 R 800 292 500160 000	FEES	ATHLETIC FEES	NO PROJECT CODE		35,000.00	33,502.20	95.72
10 R 800 293 393999 000	RENTALS	IGET COMMUNITY	NO PROJECT CODE		4,600.00	6,784.75	147.49
10 R 800 293 500000 000	RENTALS	DISTRICT WIDE	NO PROJECT CODE		2,312.50	10,220.00	441.95
10 R 800 295 500000 000	SUMMER SCHOOL REVENU	DISTRICT WIDE	NO PROJECT CODE		5,265.00	4,456.81	84.65
10 R 800 297 222000 000	FINES	LIBRARY	NO PROJECT CODE		401.64	254.04	63.25
10 R 800 297 500000 000	FINES	DISTRICT WIDE	NO PROJECT CODE		210.00	478.00	227.62
10 R 800 297 500000 991	FINES	DISTRICT WIDE	TECH		2,937.45	3,399.76	115.74
10 R --- 2-- ----- ---	*REVENUE FROM LOCAL				16,406,851.46	16,360,771.82	99.72
10 R 800 317 500000 420	TRANSIT OF FEDERAL A	DISTRICT WIDE	CARL PERKINS		10,622.90	10,622.90	100.00
10 R 400 343 162116 000	CO-CURRIC CHARGES FR	GIRLS SOCCER	NO PROJECT CODE		540.00	270.00	50.00
10 R 400 343 162118 000	CO-CURRIC CHARGES FR	GIRLS TENNIS	NO PROJECT CODE		240.00	1,020.00	425.00

ACCOUNT					2023-24	2023-24	2023-24
	Src	Func	Prj		BUDGET	FYTD Activity	FYTD %
10 R 400 343 162121 000	CO-CURRIC CHARGES FR	GIRLS VOLLEYBAL	NO PROJECT CODE		1,225.00	875.00	71.43
10 R 400 343 162212 000	CO-CURRIC CHARGES FR	BOYS GOLF	NO PROJECT CODE		1,260.00	3,150.00	250.00
10 R 400 343 162218 000	CO-CURRIC CHARGES FR	BOYS TENNIS	NO PROJECT CODE		250.00	260.00	104.00
10 R 400 343 162221 000	CO-CURRIC CHARGES FR	VOLLEYBALL	NO PROJECT CODE		0.00	350.00	0.00
10 R 400 343 162222 000	CO-CURRIC CHARGES FR	BOYS WRESTLING	NO PROJECT CODE		3,080.00	2,520.00	81.82
10 R 400 343 162308 000	CO-CURRIC CHARGES FR	CROSS COUNTRY	NO PROJECT CODE		2,060.00	1,905.00	92.48
10 R 400 343 162319 000	CO-CURRIC CHARGES FR	TRACK	NO PROJECT CODE		2,280.00	2,750.00	120.61
10 R 400 343 162999 000	CO-CURRIC CHARGES FR	HOSTING WIAA T	NO PROJECT CODE		215.00	5,356.68	2,491.48
10 R 800 345 500000 000	OPEN ENROLLMENT	DISTRICT WIDE	NO PROJECT CODE		1,013,289.00	1,017,071.00	100.37
10 R --- 3-- -----	*INTER-DISTRICT TRAN				1,035,061.90	1,046,150.58	101.07
10 R 800 515 500000 601	TRANSIT OF ST AID NO	DISTRICT WIDE	YOUTH APPRENTIC		35,098.12	32,019.54	91.23
10 R 800 517 500000 391	FED GRANT AID TRANSI	DISTRICT WIDE	TITLE III-A ESL		1,100.00	0.00	0.00
10 R 800 517 500000 993	FED GRANT AID TRANSI	DISTRICT WIDE	NURSE GRANT		12,980.74	453.38	3.49
10 R --- 5-- -----	*REV FROM INTERMEDIA				49,178.86	32,472.92	66.03
10 R 800 612 500000 000	STATE TRANSPORTATION	DISTRICT WIDE	NO PROJECT CODE		51,000.00	54,234.25	106.34
10 R 800 613 500000 000	STATE LIBRARY AID	DISTRICT WIDE	NO PROJECT CODE		94,000.00	110,392.00	117.44
10 R 800 619 500000 445	OTHER STATE AID	DISTRICT WIDE	ECCP		514.06	491.35	95.58
10 R 800 621 500000 000	EQUALIZATION AID	DISTRICT WIDE	NO PROJECT CODE		5,765,433.00	5,765,433.00	100.00
10 R 800 630 500000 297	STATE SPECIAL PROJEC	DISTRICT WIDE	SCHL BASED MENT		0.00	52,439.37	0.00
10 R 800 630 500000 522	STATE SPECIAL PROJEC	DISTRICT WIDE	ASSESSMENT GRAN		2,500.00	2,457.75	98.31
10 R 800 630 500000 577	STATE SPECIAL PROJEC	DISTRICT WIDE	CTE INCENTIVE G		51,500.00	57,096.80	110.87
10 R 800 630 500000 583	STATE SPECIAL PROJEC	DISTRICT WIDE	EDUCATOR EFFECT		10,160.00	10,480.00	103.15
10 R 800 660 500000 000	PAYMENT IN LIEU OF T	DISTRICT WIDE	NO PROJECT CODE		88,000.00	103,328.46	117.42
10 R 800 691 500000 000	EXEMPT COMP AND PERS	DISTRICT WIDE	NO PROJECT CODE		32,464.70	32,464.70	100.00
10 R 800 695 500000 000	PER PUPIL AID	DISTRICT WIDE	NO PROJECT CODE		1,179,038.00	1,179,038.00	100.00
10 R --- 6-- -----	*REVENUE FROM STATE				7,274,609.76	7,367,855.68	101.28
10 R 800 730 500000 341	FEDERAL SPECIAL PROJ	DISTRICT WIDE	FLOW THRU		50,000.00	49,294.80	98.59
10 R 800 730 500000 381	FEDERAL SPECIAL PROJ	DISTRICT WIDE	TITLE IVA STDNT		22,000.00	17,114.28	77.79
10 R 800 731 500000 365	TITLE II-A TRAINING	DISTRICT WIDE	TITLE II-A TCHR		51,000.00	45,511.30	89.24
10 R 800 751 500000 141	TITLE I-A	DISTRICT WIDE	TITLE I - BASIC		154,600.47	138,837.28	89.80
10 R 800 780 500000 000	FED AID THROUGH OTR	DISTRICT WIDE	NO PROJECT CODE		50,000.00	42,384.61	84.77
10 R --- 7-- -----	*REVENUE FROM FEDERA				327,600.47	293,142.27	89.48
10 R 800 964 500000 000	INSURANCE ADJUSTMENT	DISTRICT WIDE	NO PROJECT CODE		172,000.00	127,404.83	74.07
10 R 800 968 500000 000	LOAN PREMIUM	DISTRICT WIDE	NO PROJECT CODE		3,980.00	0.00	0.00
10 R 800 971 500000 000	REFUND RECEIPT	DISTRICT WIDE	NO PROJECT CODE		65,000.00	47,297.60	72.77
10 R 800 990 500000 000	MISCELLANEOUS REVENU	DISTRICT WIDE	NO PROJECT CODE		11,000.00	24,030.01	218.45
10 R 800 992 500000 000	REV TRAK FEE	DISTRICT WIDE	NO PROJECT CODE		1,800.00	2,485.53	138.09
10 R --- 9-- -----	*OTHER SOURCES OF RE				253,780.00	201,217.97	79.29
10 - --- --- -----	*GENERAL FUND				25,347,082.45	25,301,611.24	99.82
27 R 800 110 411000 000	GENERAL FUND TRANSFE	INTERFUND TRANS	NO PROJECT CODE		2,441,504.79	2,466,755.36	101.03
27 R --- 1-- -----	*INTERFUND TRANSFERS				2,441,504.79	2,466,755.36	101.03
27 R 800 349 500000 000	RECEIPTS FROM WI DIS	DISTRICT WIDE	NO PROJECT CODE		44,000.00	0.00	0.00
27 R --- 3-- -----	*INTER-DISTRICT TRAN				44,000.00	0.00	0.00
27 R 800 516 500000 000	TRANSIT OF STATE AID	DISTRICT WIDE	NO PROJECT CODE		0.00	5,531.20	0.00
27 R --- 5-- -----	*REV FROM INTERMEDIA				0.00	5,531.20	0.00
27 R 800 611 500000 000	STATE HANDICAPPED AI	DISTRICT WIDE	NO PROJECT CODE		1,017,702.26	929,539.00	91.34
27 R 800 625 500000 000	HIGH COST SPED AID	DISTRICT WIDE	NO PROJECT CODE		0.00	7,498.00	0.00
27 R 800 697 500000 000	AID SPEC ED TRANSITI	DISTRICT WIDE	NO PROJECT CODE		3,800.00	3,594.61	94.60

ACCOUNT	Src	Func	Prj	2023-24 BUDGET	2023-24 FYTD Activity	2023-24 FYTD %
27 R --- 6-- -----	---	*REVENUE FROM STATE		1,021,502.26	940,631.61	92.08
27 R 800 730 500000 341	FEDERAL SPECIAL PROJ	DISTRICT WIDE	FLOW THRU	280,000.00	268,609.78	95.93
27 R 800 730 500000 347	FEDERAL SPECIAL PROJ	DISTRICT WIDE	PRESCHOOL	13,128.60	3,411.71	25.99
27 R 800 780 500000 000	FED AID THROUGH OTR	DISTRICT WIDE	NO PROJECT CODE	205,500.00	212,191.14	103.26
27 R --- 7-- -----	---	*REVENUE FROM FEDERA		498,628.60	484,212.63	97.11
27 - --- -----	---	*SPECIAL EDUCATION		4,005,635.65	3,897,130.80	97.29
Grand Revenue Totals				29,352,718.10	29,198,742.04	99.48

Number of Accounts: 97

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

DEPARTMENT OF PUBLIC INSTRUCTION
2024-25 REVENUE LIMIT WORKSHEET

DISTRICT:	East Troy Community	1540
DATA AS OF 6/25/24		
Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 23-24 Revenue Limit		
2023-24 General Aid Certification (23-24 Line 12A, src 621)	5,765,433	
2023-24 Hi Pov Aid (23-24 Line 12B, Src 628)	0	
2023-24 Computer Aid Received (23-24 Line 12C, Src 691)	7,166	
2023-24 Aid for Exempt Personal Property (23-24 Line 12D, Src 691)	25,299	
2023-24 Fnd 10 Levy Cert (23-24 Line 14A, Levy 10 Src 211)	15,494,239	
2023-24 Fnd 38 Levy Cert (23-24 Line 14B, Levy 38 Src 211)	0	
2023-24 Fnd 41 Levy Cert (23-24 Line 14C, Levy 41 Src 211)	0	
2023-24 Aid Penalty for Over Levy (23-24 FINAL Rev Lim, June 2024)	0	
2023-24 Total Levy for All Levied Non-Recurring Exemptions*	3,486,738	
NET 2024-25 Base Revenue Built from 2023-24 Data (Line 1)	17,805,399	
*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied: (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expenditures, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)		
September & Summer FTE Membership Averages		
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.		
Line 2: Base Avg: ((21+ 4ss)+(22+ 4ss)+(23+ 4ss)) / 3 =		
Summer FTE: % (40,40,40)	2021	2022
Sept FTE:	25	22
New ICS - Independent Charter Schools FTE	10	9
Total FTE	1,605	1,571
	0.60	0.00
	1,616	1,580
	1,572	
Line 6: Curr Avg: ((22+ 4ss)+(23+ 4ss)+(24+ 4ss)) / 3 =		
Summer FTE: % (40,40,40)	2022	2023
Sept FTE:	22	18
New ICS - Independent Charter Schools FTE	9	7
Total FTE	1,571	1,564
	0.00	1.00
	1,580	1,572
	1,528	
Line 10B: Declining Enrollment Exemption =		
Average FTE Loss (Line 2 - Line 6, if > 0)	9	7
X 1.00	1,571	1,520
	0.00	1.00
	1,580	1,572
	1,528	
X (Line 5, Maximum 2024-25 Revenue per Memb) =		
Non-Recurring Exemption Amount:		
Fall 2024 Property Values.		
2024 TIF-Out Tax Apportionment Equalized Valuation	2,690,839,458	
CELL COLOR KEY:	Auto-Calc	DPI Data
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue		

2024-25 Revenue Limit Worksheet		
1. 2024-25 Base Revenue (Funds 10, 38, 41)	(from left)	17,805,399
2. Base Sept Membership Avg (2021+ 4ss, 2022+ 4ss, 2023+ 4ss)/3	(from left)	1,589
3. 2024-25 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	11,205.41
4. 2024-25 Per Member Change (A+B)		325.00
2024-25 Low Revenue Ceiling per s.121.905(1):		
A. Allowed Per-Member Change for 2024-25	11,000.00	
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	325.00	
C. Value of the CCDEB (2024-25 DPI Computed-CCDEB Distis only)	0.00	
5. 2024-25 Maximum Revenue / Member (Ln 3 + Ln 4)	253.17	
6. Current Membership Avg (2022+ 4ss, 2023+ 4ss, 2024+ 4ss)/3	(from left)	11,530.41
7. 2024-25 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	1,560
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	17,987,440	
B. Hold Harmless Non-Recurring Exemption	0	
8. Total 2024-25 Recurring Exemptions (A+B+C+D+E)	(rounded)	95,000
A. Prior Year Carryover	0	
B. Transfer of Service	95,000	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
D. Federal Impact Aid Loss (2022-23 to 2023-24)	0	
E. Recurring Referenda to Exceed (if 2024-25 is first year)	0	
9. 2024-25 Limit with Recurring Exemptions (Ln 7 + Ln 8)		18,082,440
10. Total 2024-25 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		3,670,382
A. Non-Recurring Referenda to Exceed 2024-25 Limit	3,000,000	
B. Declining Enrollment Exemption for 2024-25 (from left)	334,382	
C. Energy Efficiency Net Exemption for 2024-25 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2024-25	0	
E. Prior Year Open Enrollment (uncounted pupils)	0	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Other Adjustments (Fund 39 Bal Transfer)	0	
H. WPCP and RPPC Private School Voucher Aid Deduction	320,000	
I. NSNP Private School Voucher Aid Deduction	16,000	
11. 2024-25 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		21,752,822
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		5,299,722
A. 2024-25 OCT 15 CERT OF GENERAL AID	5,223,807	
B. State Aid to High Poverty Districts (\$0 per 2023 Act 19)	0	
C. State Aid for Exempt Computers (Source 691)	7,166	
D. State Aid for Exempt Personal Property (Source 691)	68,749	
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		16,453,100
(10, 38, 41 Levies)		
14. Total Limited Revenue To Be Used (A+B+C)	Not > line 13	16,453,100
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	16,453,100	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
C. Capital Exp. Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		2,045,237
A. Referendum Approved Debt (Fund 39 Debt-Src 211)	1,741,925	
B. Community Services (Fund 80 Src 211)	303,312	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Fall, 2024 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		18,498,337
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00687456
Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.		

USING 2023-24 BUDGET REPORT DATA, 2023-24 AUDITED MEMBERSHIP
2023 TIFOUT SCHOOL AID VALUE (CERT MAY 2024) & 2016 COMPUTER VALUE (CERT MAY 2017)

[illegible]

THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE 11 CAN BE FOUND IN THE "BREAKDOWN OF LINE 11" TAB IN THIS EXCEL WORKBOOK.

Actual: 20-21

Revenue Limit	18,845,104	3.99%
inc \$260,824 Transfer of Service	18,584,280	2.55%
w/out TOS		
inc \$149,775 Voucher Aid Growth	18,434,505	1.73%
w/out Voucher Aid		
Eq Aid	5,793,909	19.19%
Tax support value	1,774,338,692	6.85%
Mill Rate	8.72	-5.01%
Levy Fd 10	13,029,288	-1.54%
Levy Fd 38	0	#DIV/0!
subtotal Limited Rev	13,029,288	-1.54%
(Comp Aid)	0	#DIV/0!
chargebacks	0	-100.00%
Levy Fd 39	2,187,734	25.29%
Fd 39 Mill Rate	1.23	17.26%
Levy Fd 80	256,328	0.82%
Total Levy	15,473,350	1.50%

Actual: 21-22

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

Actual: 22-23

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

Actual: 23-24

	21,292,137	14.30%
\$139,135 Transfer of Service	21,153,002	13.56%
inc \$53,007 Voucher Aid Growth	21,206,009	13.84%
	5,765,433	12.51%
	2,591,158,234	20.31%
	6.79	-6.84%
	15,494,239	15.02%
	0	#DIV/0!
	15,494,239	15.02%
	0	#DIV/0!
	0	#DIV/0!
	1,743,175	-9.28%
	0.67	-24.59%
	352,509	17.00%
17,589,923		12.08%

Estimate: 24-25

	21,752,822	2.16%
\$95,000 Transfer of Service	21,657,822	1.72%
inc \$6,770 Voucher Aid Growth	21,664,592	1.75%
	5,223,807	-9.39%
	2,690,839,458	3.85%
	6.87	1.27%
	16,453,100	6.19%
	0	#DIV/0!
	16,453,100	6.19%
	0	#DIV/0!
	0	#DIV/0!
	1,741,925	-0.07%
	0.65	-3.77%
	303,312	-13.96%
18,498,337		5.16%

\$150,000 home (2021-22 Value)

Estimates of Taxpayer Impact - TOTAL LEVY:

Home Value

\$ 1,250.84

150000

\$ 1,250.84 \$ 0.00

with eq value increasing 14.44%

171,660.00

0.00%

\$ 1,401.28 \$ 150.43

with eq value increasing 20.25%

206,421.15

12.03%

\$ 1,472.98 \$ 71.70

with eq value increasing 3.8%

214,265.15

5.12%

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) affects Rev Limit

Property Value - October 1st

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

Budget changes through October

Transfer of Service - Final end of September

Private School Vouchers - October

BUDGET PUBLICATION, 2024-25
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. 23, 2024 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 13, 2024.

GENERAL FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	6,635,659.86	8,726,712.68	9,425,770.12
Ending Fund Balance	8,726,712.68	9,425,770.12	9,425,770.12
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	14,392,575.93	16,360,771.82	17,188,991.00
Inter-district Payments (Source 300 + 400)	1,092,292.85	1,046,150.58	1,022,882.05
Intermediate Sources (Source 500)	48,078.86	32,472.92	32,000.00
State Sources (Source 600)	6,764,217.41	7,367,855.68	6,834,014.50
Federal Sources (Source 700)	1,852,710.99	293,142.27	306,904.79
All Other Sources (Source 800 + 900)	626,035.77	201,217.97	120,482.00
TOTAL REVENUES & OTHER FINANCING SOURCES	24,775,911.81	25,301,611.24	25,505,274.34
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	8,380,468.78	8,558,129.22	9,156,761.65
Support Services (Function 200 000)	9,622,821.27	10,362,995.36	10,101,372.74
Non-Program Transactions (Function 400 000)	4,681,568.94	5,681,429.22	6,247,139.95
TOTAL EXPENDITURES & OTHER FINANCING USES	22,684,858.99	24,602,553.80	25,505,274.34

SPECIAL PROJECTS FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	325,458.57	347,408.83	397,393.87
Ending Fund Balance	347,408.83	397,393.87	396,536.54
REVENUES & OTHER FINANCING SOURCES	3,812,759.08	4,503,049.49	5,141,924.71
EXPENDITURES & OTHER FINANCING USES	3,790,808.82	4,453,064.45	5,142,782.04

DEBT SERVICE FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	1,503,710.80	1,662,985.80	1,637,985.80
Ending Fund Balance	1,662,985.80	1,637,985.80	1,609,235.80
REVENUES & OTHER FINANCING SOURCES	1,921,400.00	1,743,175.00	1,741,925.00
EXPENDITURES & OTHER FINANCING USES	1,762,125.00	1,768,175.00	1,770,675.00

CAPITAL PROJECTS FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	0.00	102.26	100,107.88
Ending Fund Balance	102.26	100,107.88	100,112.88
REVENUES & OTHER FINANCING SOURCES	102.26	100,005.62	5.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	307,185.14	283,514.76	182,007.50
Ending Fund Balance	283,514.76	182,007.50	135,873.72
REVENUES & OTHER FINANCING SOURCES	642,969.36	608,962.90	606,800.00
EXPENDITURES & OTHER FINANCING USES	666,639.74	710,470.16	652,933.78

COMMUNITY SERVICE FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	218,941.90	219,061.49	313,752.96
Ending Fund Balance	219,061.49	313,752.96	313,044.75
REVENUES & OTHER FINANCING SOURCES	309,238.14	361,105.58	311,811.99
EXPENDITURES & OTHER FINANCING USES	309,118.55	266,414.11	312,520.20

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
GROSS TOTAL EXPENDITURES -- ALL FUNDS	29,213,551.10	31,800,677.52	33,384,185.36
Interfund Transfers (Source 100) - ALL FUNDS	1,854,267.23	2,466,755.36	3,071,409.95
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	27,359,283.87	29,333,922.16	30,312,775.41
PERCENTAGE INCREASE -- NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		7.22%	3.34%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
General Fund	13,471,182.00	15,494,239.00	16,453,100.00
Referendum Debt Service Fund	1,921,400.00	1,743,175.00	1,741,925.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	301,288.00	352,509.00	303,312.00
TOTAL SCHOOL LEVY	15,693,870.00	17,589,923.00	18,498,337.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		12.08%	5.16%
TAX RATE PER \$1000	7.29	6.79	6.87

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

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
NEW PROGRAMS	FINANCIAL IMPACT
-Reading Interventionist	116,147.00
-Act 20 Professional Learning	37,500.00
-Special Education Paraprofessionals to full time equivalent 36.25 hours/wk - qualify for single	157,961.34
-MS Agriculture	58,620.00
-MS Spanish	52,722.00
-Teaching and Learning Reconfiguration	25,368.00
-SPED Teacher	71,196.00
-HR Director	160,571.00

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 2024-25*			
	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	6,635,659.86	8,726,712.68	9,425,770.12
Ending Fund Balance, Nonspendable (Acct. 935 000)	2,951.33	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	325,012.75	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	8,398,748.60	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	8,726,712.68	9,425,770.12	9,425,770.12
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	13,746,156.48	15,523,970.32	16,473,100.00
240 Payments for Services	35,830.19	40,990.97	41,000.00
260 Non-Capital Sales	24,578.23	26,484.25	25,200.00
270 School Activity Income	38,328.09	22,220.75	23,000.00
280 Interest on Investments	334,118.95	541,832.82	450,000.00
290 Other Revenue, Local Sources	213,563.99	205,272.71	176,691.00
Subtotal Local Sources	14,392,575.93	16,360,771.82	17,188,991.00
Other School Districts Within Wisconsin			
310 Transit of Aids	9,939.85	10,622.90	10,487.05
340 Payments for Services	1,082,353.00	1,035,527.68	1,012,395.00
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	1,092,292.85	1,046,150.58	1,022,882.05
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	48,078.86	32,472.92	32,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	48,078.86	32,472.92	32,000.00
State Sources			
610 State Aid -- Categorical	144,628.46	165,117.60	153,300.00
620 State Aid -- General	5,124,202.00	5,765,433.00	5,223,807.00
630 DPI Special Project Grants	169,687.69	122,473.92	129,211.50
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	86,765.56	103,328.46	95,000.00
690 Other Revenue	1,238,933.70	1,211,502.70	1,232,696.00
Subtotal State Sources	6,764,217.41	7,367,855.68	6,834,014.50
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	1,490,220.49	111,920.38	108,000.00
750 IASA Grants	139,616.63	138,837.28	148,904.79
760 JTPA	0.00	0.00	0.00

BUDGET ADOPTION 2024-25*			
	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	222,873.87	42,384.61	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	1,852,710.99	293,142.27	306,904.79
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	374,030.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	374,030.00	0.00	0.00
Other Revenues			
960 Adjustments	176,837.05	127,404.83	50,000.00
970 Refund of Disbursement	61,655.24	47,297.60	56,982.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	13,513.48	26,515.54	13,500.00
Subtotal Other Revenues	252,005.77	201,217.97	120,482.00
TOTAL REVENUES & OTHER FINANCING SOURCES	24,775,911.81	25,301,611.24	25,505,274.34
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,682,149.30	2,870,035.47	3,063,019.19
120 000 Regular Curriculum	3,776,065.42	3,751,009.82	4,027,613.18
130 000 Vocational Curriculum	749,252.79	757,309.26	822,860.54
140 000 Physical Curriculum	485,521.26	499,397.28	524,256.20
160 000 Co-Curricular Activities	503,668.92	490,396.98	532,901.27
170 000 Other Special Needs	183,811.09	189,980.41	186,111.27
Subtotal Instruction	8,380,468.78	8,558,129.22	9,156,761.65
Support Sources			
210 000 Pupil Services	840,490.71	917,807.16	930,632.20
220 000 Instructional Staff Services	887,103.60	959,071.56	1,058,135.79
230 000 General Administration	429,244.44	435,539.77	510,836.76
240 000 School Building Administration	987,393.90	1,128,192.00	1,213,355.59
250 000 Business Administration	5,403,787.30	5,751,125.86	5,112,270.07
260 000 Central Services	444,174.77	406,321.72	607,120.33
270 000 Insurance & Judgments	214,755.99	262,910.68	263,177.00
280 000 Debt Services	32,877.25	8,770.81	0
290 000 Other Support Services	382,993.31	493,255.8	405,845.00
Subtotal Support Sources	9,622,821.27	10,362,995.36	10,101,372.74
Non-Program Transactions			
410 000 Inter-fund Transfers	1,854,267.23	2,566,755.36	3,071,409.95
430 000 Instructional Service Payments	2,825,443.62	3,114,673.86	3,173,730.00
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	1,858.09	0.00	2,000.00
Subtotal Non-Program Transactions	4,681,568.94	5,681,429.22	6,247,139.95
TOTAL EXPENDITURES & OTHER FINANCING USES	22,684,858.99	24,602,553.80	25,505,274.34

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	325,458.57	347,408.83	397,393.87
900 000 Ending Fund Balance	347,408.83	397,393.87	396,536.54
REVENUES & OTHER FINANCING SOURCES	556,866.04	605,918.69	545,000.00
100 000 Instruction	469,638.68	492,057.61	545,000.00
200 000 Support Services	32,143.50	26,725.04	857.33
400 000 Non-Program Transactions	33,133.60	37,151.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	534,915.78	555,933.65	545,857.33

BUDGET ADOPTION 2024-25*

	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
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SPECIAL EDUCATION FUND (FUND 27)	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
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	1,854,167.23	2,466,755.36	3,071,409.95
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	0.00	0.00	0.00
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	0.00	0.00	0.00
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	5,531.20	5,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	5,531.20	5,000.00
State Sources			
610 State Aid -- Categorical	842,714.84	929,539.00	1,006,000.00
620 State Aid -- General	6,031.00	7,498.00	7,495.00
630 DPI Special Project Grants	0.00	0.00	29,200.00
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	3,821.64	3,594.61	3,500.00
Subtotal State Sources	852,567.48	940,631.61	1,046,195.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	344,326.75	272,021.49	314,319.76
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	204,831.58	212,191.14	160,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	549,158.33	484,212.63	474,319.76
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

BUDGET ADOPTION 2024-25*			
	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	3,255,893.04	3,897,130.80	4,596,924.71
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	37,236.71	38,672.16	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	2,011,247.48	2,421,732.93	2,962,892.40
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	2,048,484.19	2,460,405.09	2,962,892.40
<i>Support Sources</i>			
210 000 Pupil Services	734,523.86	712,162.63	858,909.86
220 000 Instructional Staff Services	246,010.00	280,961.75	397,373.83
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	112,498.43	216,363.61	148,748.62
260 000 Central Services	0.00	425.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	1,093,032.29	1,209,912.99	1,405,032.31
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	100,700.06	0.00	0.00
490 000 Other Non-Program Transactions	13,676.50	226,812.72	229,000.00
Subtotal Non-Program Transactions	114,376.56	226,812.72	229,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,255,893.04	3,897,130.80	4,596,924.71

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	1,503,710.80	1,662,985.80	1,637,985.80
900 000 ENDING FUND BALANCES	1,662,985.80	1,637,985.80	1,609,235.80
TOTAL REVENUES & OTHER FINANCING SOURCES	1,921,400.00	1,743,175.00	1,741,925.00
281 000 Long-Term Capital Debt	1,762,125.00	1,768,175.00	1,770,675.00
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	1,762,125.00	1,768,175.00	1,770,675.00
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	102.26	100,107.88
900 000 Ending Fund Balance	102.26	100,107.88	100,112.88
TOTAL REVENUES & OTHER FINANCING SOURCES	102.26	100,005.62	5.00
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

BUDGET ADOPTION 2024-25*			
	Audited 2022-23	Unaudited 2023-24	Budget 2024-25
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	307,185.14	283,514.76	182,007.50
900 000 ENDING FUND BALANCE	283,514.76	182,007.50	135,873.72
TOTAL REVENUES & OTHER FINANCING SOURCES	642,969.36	608,962.90	606,800.00
200 000 Support Services	666,639.74	710,470.16	652,933.78
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	666,639.74	710,470.16	652,933.78

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	218,941.90	219,061.49	313,752.96
900 000 ENDING FUND BALANCE	219,061.49	313,752.96	313,044.75
TOTAL REVENUES & OTHER FINANCING SOURCES	309,238.14	361,105.58	311,811.99
200 000 Support Services	95,856.66	85,941.39	97,401.64
300 000 Community Services	213,261.89	180,472.72	215,118.56
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	309,118.55	266,414.11	312,520.20

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				2022-23	2023-24	2024-25
	Src	Func	Prj	FY Activity	FY Activity	Budget
10 R 800 211 500000 000	CURRENT YEAR PROPERT	DISTRICT WIDE	NO PROJECT CODE	13,471,182.00	15,494,239.00	16,453,100.00
10 R 800 213 500000 000	MOBILE HOME TAX	DISTRICT WIDE	NO PROJECT CODE	12,526.48	29,731.32	20,000.00
10 R 800 219 500000 000	OTHER TAXES	DISTRICT WIDE	NO PROJECT CODE	262,448.00	0.00	0.00
10 R 800 248 500000 000	TRANSPORTATION REVEN	DISTRICT WIDE	NO PROJECT CODE	35,830.19	40,990.97	41,000.00
10 R 400 262 120000 000	RESALE	REGULAR CURRICU	NO PROJECT CODE	505.50	0.00	0.00
10 R 800 262 121500 000	RESALE	ART AWARDS PROG	NO PROJECT CODE	0.00	925.00	1,000.00
10 R 400 262 122000 000	RESALE	ENGLISH	NO PROJECT CODE	337.00	0.00	0.00
10 R 400 262 122000 907	RESALE	ENGLISH	AFES NOVEL	114.00	235.00	300.00
10 R 200 262 125500 000	RESALE	INSTRUMENTAL MU	NO PROJECT CODE	698.00	1,210.50	1,200.00
10 R 300 262 125500 000	RESALE	INSTRUMENTAL MU	NO PROJECT CODE	0.00	209.75	0.00
10 R 400 262 125500 000	RESALE	INSTRUMENTAL MU	NO PROJECT CODE	1,086.73	0.00	300.00
10 R 800 262 129600 000	RESALE	AP TESTING ACCO	NO PROJECT CODE	13,126.00	14,460.00	15,000.00
10 R 200 262 136000 000	RESALE	TECHNOLOGY EDUC	NO PROJECT CODE	97.00	5.00	0.00
10 R 400 262 136000 000	RESALE	TECHNOLOGY EDUC	NO PROJECT CODE	1,428.00	10.00	0.00
10 R 400 262 213200 000	RESALE	GUIDANCE	NO PROJECT CODE	450.00	144.00	400.00
10 R 800 262 263000 000	RESALE	INFORMATION	NO PROJECT CODE	0.00	37.00	0.00
10 R 100 262 500000 917	RESALE	DISTRICT WIDE	ELEM YEARBOOK	6,736.00	7,248.00	7,000.00
10 R 800 264 500000 000	NON-CAPITAL SURPLUS	DISTRICT WIDE	NO PROJECT CODE	0.00	2,000.00	0.00
10 R 800 271 162999 000	ADMISSIONS	HOSTING WIAA T	NO PROJECT CODE	9,161.20	0.00	0.00
10 R 800 271 500100 000	ADMISSIONS	ADMISSIONS & DU	NO PROJECT CODE	29,166.89	22,220.75	23,000.00
10 R 800 280 500000 000	INTEREST ON INVESTME	DISTRICT WIDE	NO PROJECT CODE	334,118.95	541,832.82	450,000.00
10 R 800 291 500000 000	GIFTS	DISTRICT WIDE	NO PROJECT CODE	9,155.37	2,926.05	1,400.00
10 R 800 291 500000 614	GIFTS	DISTRICT WIDE	BOOSTER CLUB	1,240.25	4,899.09	3,700.00
10 R 800 291 500000 910	GIFTS	DISTRICT WIDE	PTO	17,369.35	8,290.74	8,000.00
10 R 200 292 120000 998	FEES	REGULAR CURRICU	FEES CREDITED	618.89	333.32	350.00
10 R 400 292 120000 998	FEES	REGULAR CURRICU	FEES CREDITED	202.05	118.50	202.05
10 R 200 292 121000 998	FEES	ART	FEES CREDITED	2,187.32	2,097.75	2,000.00
10 R 400 292 121000 998	FEES	ART	FEES CREDITED	1,130.00	1,134.85	1,130.00
10 R 400 292 125400 998	FEES	VOCAL MUSIC	FEES CREDITED	0.00	1,267.56	0.00
10 R 400 292 126000 998	FEES	SCIENCE	FEES CREDITED	365.00	215.00	365.00
10 R 200 292 126900 998	FEES	ROBOTICS	FEES CREDITED	833.00	1,354.96	900.00
10 R 800 292 129600 000	FEES	AP TESTING ACCO	NO PROJECT CODE	0.00	678.00	0.00
10 R 400 292 129800 000	FEES	AVID	NO PROJECT CODE	0.00	290.00	0.00
10 R 400 292 131000 998	FEES	AGRICULTURE	FEES CREDITED	2,610.00	2,055.00	2,610.00
10 R 400 292 132000 998	FEES	BUSINESS EDUCAT	FEES CREDITED	3,888.95	2,419.41	3,888.95
10 R 400 292 135000 998	FEES	FAMILY & CONSUM	FEES CREDITED	2,045.00	2,036.00	2,045.00
10 R 200 292 136000 998	FEES	TECHNOLOGY EDUC	FEES CREDITED	1,469.99	1,040.89	1,100.00
10 R 400 292 136000 998	FEES	TECHNOLOGY EDUC	FEES CREDITED	6,879.73	12,273.34	6,800.00
10 R 400 292 136200 998	FEES	FAB LAB	FEES CREDITED	45.45	526.69	100.00
10 R 200 292 136900 998	FEES	SMART LAB	FEES CREDITED	0.00	47.50	0.00
10 R 400 292 139200 998	FEES	WORK EXPERIENCE	FEES CREDITED	128.45	898.61	130.00
10 R 400 292 143800 998	FEES	TEAM SPORTS	FEES CREDITED	60.00	80.00	60.00
10 R 400 292 240000 998	FEES	SCHOOL BUILDING	FEES CREDITED	1,200.00	1,010.00	1,200.00
10 R 800 292 500000 000	FEES	DISTRICT WIDE	NO PROJECT CODE	76,409.84	67,982.67	60,000.00
10 R 800 292 500000 991	FEES	DISTRICT WIDE	TECH	31,437.56	31,578.22	30,000.00
10 R 800 292 500000 992	FEES	DISTRICT WIDE	COLLECTIONS	0.00	623.00	0.00
10 R 800 292 500160 000	FEES	ATHLETIC FEES	NO PROJECT CODE	38,569.20	33,502.20	35,000.00
10 R 800 293 393999 000	RENTALS	IGET COMMUNITY	NO PROJECT CODE	4,596.00	6,784.75	6,500.00
10 R 800 293 500000 000	RENTALS	DISTRICT WIDE	NO PROJECT CODE	2,312.50	10,220.00	1,200.00
10 R 800 295 500000 000	SUMMER SCHOOL REVENU	DISTRICT WIDE	NO PROJECT CODE	5,265.00	4,456.81	4,500.00
10 R 800 297 222000 000	FINES	LIBRARY	NO PROJECT CODE	401.64	254.04	300.00
10 R 800 297 500000 000	FINES	DISTRICT WIDE	NO PROJECT CODE	206.00	478.00	210.00
10 R 800 297 500000 991	FINES	DISTRICT WIDE	TECH	2,937.45	3,399.76	3,000.00
10 R --- 2-- ----- ---	*REVENUE FROM LOCAL			14,392,575.93	16,360,771.82	17,188,991.00
10 R 800 317 500000 420	TRANSIT OF FEDERAL A	DISTRICT WIDE	CARL PERKINS	9,939.85	10,622.90	10,487.05
10 R 400 343 162116 000	CO-CURRIC CHARGES FR	GIRLS SOCCER	NO PROJECT CODE	540.00	270.00	270.00

ACCOUNT	Src	Func	Prj	2022-23 FY Activity	2023-24 FY Activity	2024-25 Budget
10 R 400 343 162118 000	CO-CURRIC CHARGES FR	GIRLS TENNIS	NO PROJECT CODE	240.00	1,020.00	500.00
10 R 400 343 162121 000	CO-CURRIC CHARGES FR	GIRLS VOLLEYBAL	NO PROJECT CODE	1,225.00	875.00	875.00
10 R 400 343 162212 000	CO-CURRIC CHARGES FR	BOYS GOLF	NO PROJECT CODE	1,260.00	3,150.00	1,500.00
10 R 400 343 162218 000	CO-CURRIC CHARGES FR	BOYS TENNIS	NO PROJECT CODE	250.00	260.00	250.00
10 R 400 343 162221 000	CO-CURRIC CHARGES FR	VOLLEYBALL	NO PROJECT CODE	0.00	350.00	0.00
10 R 400 343 162222 000	CO-CURRIC CHARGES FR	BOYS WRESTLING	NO PROJECT CODE	3,080.00	2,520.00	2,500.00
10 R 400 343 162308 000	CO-CURRIC CHARGES FR	CROSS COUNTRY	NO PROJECT CODE	2,060.00	1,905.00	2,000.00
10 R 400 343 162319 000	CO-CURRIC CHARGES FR	TRACK	NO PROJECT CODE	2,280.00	2,750.00	2,500.00
10 R 400 343 162999 000	CO-CURRIC CHARGES FR	HOSTING WIAA T	NO PROJECT CODE	215.00	5,356.68	2,000.00
10 R 800 345 500000 000	OPEN ENROLLMENT	DISTRICT WIDE	NO PROJECT CODE	1,071,203.00	1,017,071.00	1,000,000.00
10 R --- 3-- -----	*INTER-DISTRICT TRAN			1,092,292.85	1,046,150.58	1,022,882.05
10 R 800 515 500000 601	TRANSIT OF ST AID NO	DISTRICT WIDE	YOUTH APPRENTIC	35,098.12	32,019.54	32,000.00
10 R 800 517 500000 993	FED GRANT AID TRANSI	DISTRICT WIDE	NURSE GRANT	12,980.74	453.38	0.00
10 R --- 5-- -----	*REV FROM INTERMEDIA			48,078.86	32,472.92	32,000.00
10 R 800 612 500000 000	STATE TRANSPORTATION	DISTRICT WIDE	NO PROJECT CODE	50,187.40	54,234.25	43,000.00
10 R 800 613 500000 000	STATE LIBRARY AID	DISTRICT WIDE	NO PROJECT CODE	93,927.00	110,392.00	110,000.00
10 R 800 619 500000 445	OTHER STATE AID	DISTRICT WIDE	ECCP	514.06	491.35	300.00
10 R 800 621 500000 000	EQUALIZATION AID	DISTRICT WIDE	NO PROJECT CODE	5,124,202.00	5,765,433.00	5,223,807.00
10 R 800 630 500000 297	STATE SPECIAL PROJEC	DISTRICT WIDE	SCHL BASED MENT	65,343.88	52,439.37	45,000.00
10 R 800 630 500000 522	STATE SPECIAL PROJEC	DISTRICT WIDE	ASSESSMENT GRAN	2,494.00	2,457.75	2,500.00
10 R 800 630 500000 575	STATE SPECIAL PROJEC	DISTRICT WIDE	ROBOTICS GRANT	0.00	0.00	14,551.50
10 R 800 630 500000 577	STATE SPECIAL PROJEC	DISTRICT WIDE	CTE INCENTIVE G	91,689.81	57,096.80	57,000.00
10 R 800 630 500000 583	STATE SPECIAL PROJEC	DISTRICT WIDE	EDUCATOR EFFECT	10,160.00	10,480.00	10,160.00
10 R 800 660 500000 000	PAYMENT IN LIEU OF T	DISTRICT WIDE	NO PROJECT CODE	86,765.56	103,328.46	95,000.00
10 R 800 691 500000 000	EXEMPT COMP AND PERS	DISTRICT WIDE	NO PROJECT CODE	32,464.70	32,464.70	75,918.00
10 R 800 695 500000 000	PER PUPIL AID	DISTRICT WIDE	NO PROJECT CODE	1,189,426.00	1,179,038.00	1,156,778.00
10 R 800 699 500000 610	OTHER STATE REVENUE	DISTRICT WIDE	SAFETY GRANT	17,043.00	0.00	0.00
10 R --- 6-- -----	*REVENUE FROM STATE			6,764,217.41	7,367,855.68	6,834,014.50
10 R 800 730 500000 161	FEDERAL SPECIAL PROJ	DISTRICT WIDE	CARES ACT	2,076.06	0.00	0.00
10 R 800 730 500000 165	FEDERAL SPECIAL PROJ	DISTRICT WIDE	ESSER III	1,386,267.30	0.00	0.00
10 R 800 730 500000 341	FEDERAL SPECIAL PROJ	DISTRICT WIDE	FLOW THRU	43,306.20	49,294.80	50,000.00
10 R 800 730 500000 381	FEDERAL SPECIAL PROJ	DISTRICT WIDE	TITLE IVA STDNT	8,371.13	17,114.28	18,000.00
10 R 800 731 500000 365	TITLE II-A TRAINING	DISTRICT WIDE	TITLE II-A TCHR	50,199.80	45,511.30	40,000.00
10 R 800 751 500000 141	TITLE I-A	DISTRICT WIDE	TITLE I - BASIC	139,616.63	138,837.28	148,904.79
10 R 800 780 500000 000	FED AID THROUGH OTR	DISTRICT WIDE	NO PROJECT CODE	190,936.87	42,384.61	50,000.00
10 R 881 780 500000 920	FED AID THROUGH OTR	DISTRICT WIDE	Get Kids Ahead	31,937.00	0.00	0.00
10 R --- 7-- -----	*REVENUE FROM FEDERA			1,852,710.99	293,142.27	306,904.79
10 R 800 862 500000 000	LAND AND REAL PROPER	DISTRICT WIDE	NO PROJECT CODE	374,030.00	0.00	0.00
10 R --- 8-- -----	*NON REVENUE			374,030.00	0.00	0.00
10 R 800 964 500000 000	INSURANCE ADJUSTMENT	DISTRICT WIDE	NO PROJECT CODE	172,857.05	127,404.83	50,000.00
10 R 800 968 500000 000	LOAN PREMIUM	DISTRICT WIDE	NO PROJECT CODE	3,980.00	0.00	0.00
10 R 800 971 500000 000	REFUND RECEIPT	DISTRICT WIDE	NO PROJECT CODE	61,655.24	47,297.60	56,982.00
10 R 800 990 500000 000	MISCELLANEOUS REVENU	DISTRICT WIDE	NO PROJECT CODE	11,866.05	24,030.01	11,000.00
10 R 800 992 500000 000	REV TRAK FEE	DISTRICT WIDE	NO PROJECT CODE	1,647.43	2,485.53	2,500.00
10 R --- 9-- -----	*OTHER SOURCES OF RE			252,005.77	201,217.97	120,482.00
10 - --- --- -----	*GENERAL FUND			24,775,911.81	25,301,611.24	25,505,274.34
21 R 800 280 500000 903	INTEREST ON INVESTME	DISTRICT WIDE	V SCHROEDER SCH	2,260.79	5,171.21	0.00
21 R 800 280 500000 904	INTEREST ON INVESTME	DISTRICT WIDE	HOWARD/COX MEMO	5,354.31	10,811.86	0.00
21 R 200 291 500000 748	GIFTS	DISTRICT WIDE	MS COURAGE DAY	2,850.00	0.00	0.00
21 R 200 291 500000 749	GIFTS	DISTRICT WIDE	MIDDLE SCHOOL Y	7,272.00	8,068.00	0.00

ACCOUNT					2022-23	2023-24	2024-25
Src					FY Activity	FY Activity	Budget
21 R 200 291 500000 750	GIFTS	DISTRICT WIDE	EMPLOYABILITY S		0.00	965.94	0.00
21 R 200 291 500000 753	GIFTS	DISTRICT WIDE	MS WASHINGTON D		78,366.12	39,327.10	0.00
21 R 200 291 500000 754	GIFTS	DISTRICT WIDE	MS CARDIO ROOM		323.00	315.00	0.00
21 R 200 291 500000 778	GIFTS	DISTRICT WIDE	MS STUDENT COUN		3,262.66	1,946.00	0.00
21 R 200 291 500000 779	GIFTS	DISTRICT WIDE	MS ART HONORS S		31.00	180.00	0.00
21 R 200 291 500000 780	GIFTS	DISTRICT WIDE	MS SKI CLUB		13,152.00	12,035.00	0.00
21 R 200 291 500000 782	GIFTS	DISTRICT WIDE	MS PBIS		16,907.55	17,978.00	0.00
21 R 300 291 500000 781	GIFTS	DISTRICT WIDE	PV SKI CLUB		7,055.00	8,947.80	0.00
21 R 400 291 500000 606	GIFTS	DISTRICT WIDE	ESPORTS		0.00	600.00	0.00
21 R 400 291 500000 704	GIFTS	DISTRICT WIDE	FALL MUSICAL		1,358.00	7,757.95	0.00
21 R 400 291 500000 705	GIFTS	DISTRICT WIDE	HOSA CLUB		3,171.55	9,330.26	0.00
21 R 400 291 500000 706	GIFTS	DISTRICT WIDE	BAND TRIPS		32,947.21	71,455.62	0.00
21 R 400 291 500000 708	GIFTS	DISTRICT WIDE	FIRST CLASS		0.00	2,350.00	0.00
21 R 400 291 500000 710	GIFTS	DISTRICT WIDE	CHORUS TRIPS		1,578.00	0.00	0.00
21 R 400 291 500000 711	GIFTS	DISTRICT WIDE	CALCULATORS		1,410.00	1,110.00	0.00
21 R 400 291 500000 712	GIFTS	DISTRICT WIDE	COACHES CL GENE		6,249.72	4,351.40	0.00
21 R 400 291 500000 713	GIFTS	DISTRICT WIDE	CC GIRLS BASKE		11,482.04	11,613.26	0.00
21 R 400 291 500000 714	GIFTS	DISTRICT WIDE	CC CHEER		33,222.37	33,553.00	0.00
21 R 400 291 500000 715	GIFTS	DISTRICT WIDE	CC GIRLS GOLF		282.75	-21.50	0.00
21 R 400 291 500000 716	GIFTS	DISTRICT WIDE	CC GIRLS SOCCE		1,213.25	3,414.00	0.00
21 R 400 291 500000 717	GIFTS	DISTRICT WIDE	CC SOFTBALL		2,748.00	250.00	0.00
21 R 400 291 500000 718	GIFTS	DISTRICT WIDE	CC VOLLEYBALL		1,260.00	931.00	0.00
21 R 400 291 500000 719	GIFTS	DISTRICT WIDE	CC BASEBALL		5,906.22	1,259.50	0.00
21 R 400 291 500000 720	GIFTS	DISTRICT WIDE	CC BOYS BASKETB		345.00	1,383.00	0.00
21 R 400 291 500000 721	GIFTS	DISTRICT WIDE	CC FOOTBALL		1,718.11	15,322.00	0.00
21 R 400 291 500000 723	GIFTS	DISTRICT WIDE	CC BOYS GOLF		743.11	414.00	0.00
21 R 400 291 500000 724	GIFTS	DISTRICT WIDE	CC BOYS SOCCER		1,106.36	2,999.00	0.00
21 R 400 291 500000 725	GIFTS	DISTRICT WIDE	CC WRESTLING		6,226.51	8,954.00	0.00
21 R 400 291 500000 727	GIFTS	DISTRICT WIDE	CC CROSS COUNTR		1,991.15	2,004.00	0.00
21 R 400 291 500000 728	GIFTS	DISTRICT WIDE	CC TENNIS		3,048.11	3,110.16	0.00
21 R 400 291 500000 729	GIFTS	DISTRICT WIDE	CC TRACK		5,676.11	4,098.00	0.00
21 R 400 291 500000 730	GIFTS	DISTRICT WIDE	STUDENT PARKING		9,005.00	6,938.00	0.00
21 R 400 291 500000 732	GIFTS	DISTRICT WIDE	FITNESS CENTER		2,444.00	1,924.00	0.00
21 R 400 291 500000 734	GIFTS	DISTRICT WIDE	ECONOMIC ASSIST		14,842.85	9,739.80	0.00
21 R 400 291 500000 755	GIFTS	DISTRICT WIDE	FAB LAB EQUIPME		5.05	58.52	0.00
21 R 400 291 500000 756	GIFTS	DISTRICT WIDE	CTE		111,170.42	120,952.10	0.00
21 R 400 291 500000 757	GIFTS	DISTRICT WIDE	CLASS OF 2024		16,673.00	7,498.45	0.00
21 R 400 291 500000 758	GIFTS	DISTRICT WIDE	CLASS OF 2025		1,005.00	17,189.50	0.00
21 R 400 291 500000 759	GIFTS	DISTRICT WIDE	CLASS OF 2026		780.00	740.00	0.00
21 R 400 291 500000 760	GIFTS	DISTRICT WIDE	CLASS OF 2023		7,153.00	895.00	0.00
21 R 400 291 500000 761	GIFTS	DISTRICT WIDE	MULTI-CULTURAL		60.00	150.00	0.00
21 R 400 291 500000 762	GIFTS	DISTRICT WIDE	ART HONORS PROG		101.00	700.00	0.00
21 R 400 291 500000 764	GIFTS	DISTRICT WIDE	EQUESTRIAN TEAM		1,474.00	335.70	0.00
21 R 400 291 500000 765	GIFTS	DISTRICT WIDE	FUTURE BUSINESS		4,316.48	2,433.64	0.00
21 R 400 291 500000 766	GIFTS	DISTRICT WIDE	FFA		39,312.65	52,860.65	0.00
21 R 400 291 500000 767	GIFTS	DISTRICT WIDE	FAMILY, COMMUNI		721.50	0.00	0.00
21 R 400 291 500000 768	GIFTS	DISTRICT WIDE	NATIONAL BUSINE		824.51	396.30	0.00
21 R 400 291 500000 769	GIFTS	DISTRICT WIDE	NATIONAL HONORS		905.00	995.00	0.00
21 R 400 291 500000 770	GIFTS	DISTRICT WIDE	ACTIVIST CLUB		176.00	345.50	0.00
21 R 400 291 500000 772	GIFTS	DISTRICT WIDE	ET ROBOTICS/ENG		5,632.74	200.00	0.00
21 R 400 291 500000 773	GIFTS	DISTRICT WIDE	OUTDOOR EDUCATI		1,375.00	1,470.00	0.00
21 R 400 291 500000 774	GIFTS	DISTRICT WIDE	STUDENT CABINET		1,289.93	1,703.15	0.00
21 R 400 291 500000 775	GIFTS	DISTRICT WIDE	HS STORE FBLA		812.00	1,040.00	0.00
21 R 400 291 500000 919	GIFTS	DISTRICT WIDE	YEARBOOK		22,011.00	27,944.32	0.00
21 R 800 291 500000 000	GIFTS	DISTRICT WIDE	NO PROJECT CODE		511.20	300.00	545,000.00
21 R 800 291 500000 603	GIFTS	DISTRICT WIDE	STAFF WELLNESS		7,500.00	7,500.00	38 0.00
21 R 800 291 500000 604	GIFTS	DISTRICT WIDE	BOOSTER CLUB SC		6,000.00	6,000.00	0.00

ACCOUNT	Src	Func	Prj	2022-23 FY Activity	2023-24 FY Activity	2024-25 Budget
21 R 800 291 500000 605	GIFTS	DISTRICT WIDE	SPRING PLAY	4,690.45	7,002.25	0.00
21 R 800 291 500000 608	GIFTS	DISTRICT WIDE	ROBOTICS	34.00	36.30	0.00
21 R 800 291 500000 701	GIFTS	DISTRICT WIDE	INSTRMNT RENT/C	1,765.25	1,100.00	0.00
21 R 800 291 500000 702	GIFTS	DISTRICT WIDE	BAND/CHOIR UNIF	1,090.00	1,000.95	0.00
21 R 800 291 500000 736	GIFTS	DISTRICT WIDE	ETHS ACHIEVEMEN	19.41	0.00	0.00
21 R 800 291 500000 737	GIFTS	DISTRICT WIDE	RICHARD WEITH M	2,200.00	2,750.00	0.00
21 R 800 291 500000 738	GIFTS	DISTRICT WIDE	LAFLIN ST. JAME	2,700.00	1,500.00	0.00
21 R 800 291 500000 739	GIFTS	DISTRICT WIDE	JEFFERY CLYDE K	1,000.00	1,000.00	0.00
21 R 800 291 500000 740	GIFTS	DISTRICT WIDE	LAKELAND MEDICA	5,000.00	2,500.00	0.00
21 R 800 291 500000 744	GIFTS	DISTRICT WIDE	TRADE SCHOLARS	18,000.00	18,000.00	0.00
21 R 800 291 500000 745	GIFTS	DISTRICT WIDE	MYSLIWSKI SCHOL	1,500.00	1,500.00	0.00
21 R 800 291 500000 747	GIFTS	DISTRICT WIDE	GENERAL ROLL UP	2,133.60	7,000.00	0.00
21 R 800 291 500000 907	GIFTS	DISTRICT WIDE	AFES NOVEL	114.00	235.00	0.00
21 R --- 2--- -----	*REVENUE FROM LOCAL			556,866.04	605,918.69	545,000.00
21 - --- --- -----	*GIFT/DONATIONS FUND			556,866.04	605,918.69	545,000.00
27 R 800 110 411000 000	GENERAL FUND TRANSFE	INTERFUND TRANS	NO PROJECT CODE	1,854,167.23	2,466,755.36	3,071,409.95
27 R --- 1--- -----	*INTERFUND TRANSFERS			1,854,167.23	2,466,755.36	3,071,409.95
27 R 800 516 500000 000	TRANSIT OF STATE AID	DISTRICT WIDE	NO PROJECT CODE	0.00	5,531.20	5,000.00
27 R --- 5--- -----	*REV FROM INTERMEDIA			0.00	5,531.20	5,000.00
27 R 800 611 500000 000	STATE HANDICAPPED AI	DISTRICT WIDE	NO PROJECT CODE	842,714.84	929,539.00	1,006,000.00
27 R 800 625 500000 000	HIGH COST SPED AID	DISTRICT WIDE	NO PROJECT CODE	6,031.00	7,498.00	7,495.00
27 R 881 630 500000 451	STATE SPECIAL PROJEC	DISTRICT WIDE	TRANSITION READ	0.00	0.00	29,200.00
27 R 800 697 500000 000	AID SPEC ED TRANSITI	DISTRICT WIDE	NO PROJECT CODE	3,821.64	3,594.61	3,500.00
27 R --- 6--- -----	*REVENUE FROM STATE			852,567.48	940,631.61	1,046,195.00
27 R 800 730 500000 165	FEDERAL SPECIAL PROJ	DISTRICT WIDE	ESSER III	97,081.00	0.00	0.00
27 R 800 730 500000 341	FEDERAL SPECIAL PROJ	DISTRICT WIDE	FLOW THRU	244,470.34	268,609.78	309,254.76
27 R 800 730 500000 347	FEDERAL SPECIAL PROJ	DISTRICT WIDE	PRESCHOOL	2,775.41	3,411.71	5,065.00
27 R 800 780 500000 000	FED AID THROUGH OTR	DISTRICT WIDE	NO PROJECT CODE	204,831.58	212,191.14	160,000.00
27 R --- 7--- -----	*REVENUE FROM FEDERA			549,158.33	484,212.63	474,319.76
27 - --- --- -----	*SPECIAL EDUCATION			3,255,893.04	3,897,130.80	4,596,924.71
Grand Revenue Totals				28,588,670.89	29,804,660.73	30,647,199.05

Number of Accounts: 178

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

ACCOUNT		2022-23	2023-24	2024-25
	<u>Func</u>	<u>FY Activity</u>	<u>FY Activity</u>	<u>Budget</u>
10 E --- 11----	UNDIFFERENTIATED CURRICULUM	2,682,149.30	2,870,035.47	3,063,019.19
10 E --- 12----	REGULAR CURRICULUM	3,776,065.42	3,751,009.82	4,027,613.18
10 E --- 13----	VOCATIONAL CURRICULUM	749,252.79	757,309.26	822,860.54
10 E --- 14----	PHYSICAL CURRICULUM	485,521.26	499,397.28	524,256.20
10 E --- 16----	CO-CURRICULAR ACTIVITIES	503,668.92	490,396.98	532,901.27
10 E --- 17----	OTHER SPEC NEEDS	183,811.09	189,980.41	186,111.27
10 E --- 21----	PUPIL SERVICES	840,490.71	917,807.16	930,632.20
10 E --- 22----	INSTRUCTIONAL STAFF SERVICES	887,103.60	959,071.56	1,058,135.79
10 E --- 23----	GENERAL ADMINISTRATION	429,244.44	435,539.77	510,836.76
10 E --- 24----	SCHOOL BUILDING ADMINISTRATION	987,393.90	1,128,192.00	1,213,355.59
10 E --- 25----	BUSINESS/OPERATIONS/TRANSPORT	5,403,787.30	5,751,125.86	5,112,270.07
10 E --- 26----	CENTRAL SERVICES	444,174.77	406,321.72	607,120.33
10 E --- 27----	INSURANCE AND JUDGMENTS	214,755.99	262,910.68	263,177.00
10 E --- 28----	DEBT SERVICES	32,877.25	8,770.81	0.00
10 E --- 29----	OTHER SUPPORT SERVICES	382,993.31	493,255.80	405,845.00
10 E --- 41----	INTERFUND & INTERGOVN TRANSFER	1,854,267.23	2,566,755.36	3,071,409.95
10 E --- 43----	INSTRUCTIONAL SERVICE PAYMENTS	2,825,443.62	3,114,673.86	3,173,730.00
10 E --- 49----	NON-PROGRAM TRANSACTION	1,858.09	0.00	2,000.00
10 - --- -----	GENERAL FUND	22,684,858.99	24,602,553.80	25,505,274.34
21 E --- 12----	REGULAR CURRICULUM	217,885.25	228,425.60	545,000.00
21 E --- 13----	VOCATIONAL CURRICULUM	148,835.87	124,512.69	0.00
21 E --- 14----	PHYSICAL CURRICULUM	0.00	9,851.98	0.00
21 E --- 16----	CO-CURRICULAR ACTIVITIES	102,917.56	129,267.34	0.00
21 E --- 21----	PUPIL SERVICES	22,752.15	17,600.98	0.00
21 E --- 22----	INSTRUCTIONAL STAFF SERVICES	9,391.35	9,124.06	857.33
21 E --- 45----	POST-SECONDARY SCHOLARSHIP EXP	33,133.60	37,151.00	0.00
21 - --- -----	GIFT/DONATIONS FUND	534,915.78	555,933.65	545,857.33
27 E --- 12----	REGULAR CURRICULUM	37,236.71	38,672.16	0.00
27 E --- 15----	SPECIAL CURRICULUM	2,011,247.48	2,421,732.93	2,962,892.40

ACCOUNT		2022-23	2023-24	2024-25
	Func	FY Activity	FY Activity	Budget
27 E --- 21----	PUPIL SERVICES	734,523.86	712,162.63	858,909.86
27 E --- 22----	INSTRUCTIONAL STAFF SERVICES	246,010.00	280,961.75	397,373.83
27 E --- 25----	BUSINESS/OPERATIONS/TRANSPORT	112,498.43	216,363.61	148,748.62
27 E --- 26----	CENTRAL SERVICES	0.00	425.00	0.00
27 E --- 43----	INSTRUCTIONAL SERVICE PAYMENTS	100,700.06	226,812.72	229,000.00
27 E --- 49----	NON-PROGRAM TRANSACTION	13,676.50	0.00	0.00
27 - --- -----	SPECIAL EDUCATION	3,255,893.04	3,897,130.80	4,596,924.71
Grand Expense Totals		26,475,667.81	29,055,618.25	30,648,056.38

Number of Accounts: 2078

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

ACCOUNT			2022-23	2023-24	2024-25
	Func		FY Activity	FY Activity	Budget
10 E --- 100 -----	CONTRA, CALENDAR, EXT CONTRA DAY		8,673,854.78	8,896,015.08	9,659,138.98
10 E --- 111 -----	TIME SHEET EMPLOYEES-REG HOURL		79,959.81	52,879.84	118,087.42
10 E --- 112 -----	SALARY FULL-EXTRA TIME		228,414.58	237,864.35	186,553.61
10 E --- 113 -----	OVERTIME		27,702.42	40,998.26	25,000.00
10 E --- 115 -----	SICK DAY PAYOUT		0.00	0.00	6,500.00
10 E --- 117 -----	ATTENDANCE BONUS		6,043.00	6,973.50	8,000.00
10 E --- 140 -----	SALARIES-SUBS		219,795.90	237,179.11	285,695.85
10 E --- 1-- -----	CONTRA, CALENDAR, EXT CONTRA DAY		9,235,770.49	9,471,910.14	10,288,975.86
10 E --- 212 -----	RETIREMENT EMPLOYER SHARE		574,718.88	611,137.86	661,527.08
10 E --- 219 -----	HRA		119,048.08	119,515.20	131,889.46
10 E --- 220 -----	SOCIAL SECURITY		684,406.02	702,357.87	792,953.92
10 E --- 230 -----	LIFE INSURANCE		38,505.22	42,746.41	35,317.11
10 E --- 241 -----	MEDICAL INSURANCE		1,995,106.48	2,001,892.00	2,003,089.91
10 E --- 243 -----	DENTAL INSURANCE		141,487.21	138,158.13	150,863.91
10 E --- 246 -----	VISION INS		-46.16	14.35	0.00
10 E --- 249 -----	HRA		54,273.08	61,449.73	67,365.78
10 E --- 250 -----	LONG TERM DISABILITY INSURANCE		31,454.69	31,734.33	34,799.43
10 E --- 290 -----	OTHER EMPLOYEE BENEFITS		22,494.13	8,388.21	19,000.00
10 E --- 296 -----	CASH IN LIEU OF HEALTH BENEFIT		115,418.16	105,791.10	102,480.00
10 E --- 2-- -----	TOTAL FRINGES		3,776,865.79	3,823,185.19	3,999,286.60
10 E --- 310 -----	PERSONAL SERVICES		274,236.95	280,863.38	416,762.69
10 E --- 313 -----	EQUIPMENT REPAIR		54,852.83	56,792.33	68,400.00
10 E --- 321 -----	TECHNOLOGY REPAIRS/MANT.		2,386.06	12,344.90	4,000.00
10 E --- 324 -----	NONTECH REPAIRS AND MAINTENANC		707,701.72	1,349,994.95	694,921.00
10 E --- 325 -----	VEHICLE/EQUIPMENT RENTAL		5,484.00	5,880.00	3,000.00
10 E --- 327 -----	CONSTRUCTION SEVICES		1,490,828.10	717,994.24	690,300.00
10 E --- 331 -----	GAS FOR HEAT		130,644.47	99,960.57	125,850.00
10 E --- 336 -----	ELECTRICITY NON HEAT		312,315.60	325,636.48	321,640.00
10 E --- 337 -----	WATER		12,376.69	16,531.90	23,300.00
10 E --- 338 -----	SEWERAGE		46,789.41	47,022.55	54,200.00
10 E --- 341 -----	PUPIL TRAVEL		61.04	0.00	0.00
10 E --- 342 -----	EMPLOYEE TRAVEL		13,660.98	16,259.07	36,510.00
10 E --- 348 -----	VEHICLE FUEL		129,110.96	96,451.90	105,500.00
10 E --- 351 -----	ADVERTISING		31,205.76	48,247.97	50,000.00
10 E --- 353 -----	POSTAGE AND CARTAGE		8,708.71	5,803.55	8,400.00
10 E --- 354 -----	PRINTING & BINDING		805.00	0.00	1,500.00
10 E --- 355 -----	TELEPHONE AND TELEGRAPH		38,955.60	43,207.97	42,745.00
10 E --- 356 -----	TELEVISION		3,322.50	3,534.38	3,000.00
10 E --- 360 -----	DATA PROCESSING		62,074.80	53,068.92	65,000.00
10 E --- 362 -----	SOFTWARE AS A SERVICE		1,980.00	2,481.18	2,287.05
10 E --- 370 -----	PAYMENT TO NON-GOVERNMENTS		26,250.00	11,250.00	21,000.00
10 E --- 381 -----	PAYMENT TO MUNICIPALITY		14,093.01	12,179.53	0.00
10 E --- 382 -----	PAYMENT TO WI SCHOOL DISTRICT		2,425,460.55	2,676,429.25	2,725,000.00
10 E --- 386 -----	TRANSFERS TO CESA		69,518.19	52,050.79	74,300.00
10 E --- 387 -----	PAYMENT TO STATE		276,483.90	335,668.50	342,730.00
10 E --- 389 -----	PAYMENT TO WI TECH COLLEGES		43,478.24	55,861.11	30,000.00
10 E --- 3-- -----	TOTAL SERVICES		6,182,785.07	6,325,515.42	5,910,345.74
10 E --- 411 -----	GENERAL SUPPLIES		536,451.61	419,349.91	532,599.26
10 E --- 413 -----	COMPUTER SUPPLIES		75.00	340.06	0.00
10 E --- 415 -----	FOOD		14,064.43	15,350.15	18,900.00
10 E --- 416 -----	MEDICAL SUPPLIES		2,337.50	721.17	7,750.00
10 E --- 417 -----	PAPER		23,804.30	16,697.40	20,000.00
10 E --- 420 -----	APPAREL		15,221.35	7,341.11	11,800.00
10 E --- 431 -----	AUDIO VISUAL MEDIA		407.08	4,242.72	8,582.22

ACCOUNT		2022-23	2023-24	2024-25
	Func	FY Activity	FY Activity	Budget
10 E --- 432 -----	LIBRARY BOOKS	12,099.03	15,636.72	17,800.00
10 E --- 433 -----	NEWSPAPERS	99.00	66.00	100.00
10 E --- 434 -----	PERIODICALS	1,749.74	1,930.21	2,216.87
10 E --- 435 -----	SOFTWARE	16,807.06	13,420.21	15,760.00
10 E --- 439 -----	OTHER MEDIA	339.40	704.94	10,500.00
10 E --- 440 -----	NON-CAPITAL EQUIPMENT	16,844.55	115,233.54	22,183.83
10 E --- 450 -----	OBJECTS FOR RESALE	22,128.63	24,549.70	6,200.00
10 E --- 460 -----	EQUIPMENT COMPONENTS	3,709.96	7,498.48	5,000.00
10 E --- 471 -----	TEXTBOOKS	8,927.54	129,055.49	91,496.00
10 E --- 472 -----	WORKBOOKS	23,929.06	25,865.27	33,400.00
10 E --- 480 -----	NON-CAP TECHNOLOGY	323,269.72	511,673.27	529,120.00
10 E --- 482 -----	TECHNOLOGY HARDWARE NON-CAP	21,664.02	29,222.53	30,400.00
10 E --- 483 -----	SOFTWARE NON-CAP	3,709.20	3,801.70	5,300.00
10 E --- 4-- -----	TOTAL SUPPLIES	1,047,638.18	1,342,700.58	1,369,108.18
10 E --- 551 -----	EQUIPMENT PURCHASE ADDITION	19,618.61	172,220.61	78,014.47
10 E --- 561 -----	EQUIPMENT PURCHASE REPLACEMENT	4,714.32	333,792.78	145,911.28
10 E --- 562 -----	VEHICLE PURCHASE REPLACEMENT	193,708.39	117,551.00	235,000.00
10 E --- 581 -----	TECH HARDWARE > \$5000	0.00	5,345.00	2,000.00
10 E --- 5-- -----	TOTAL EQUIPMENT	218,041.32	628,909.39	460,925.75
10 E --- 682 -----	INTEREST ON SHORT TERM LOANS	32,877.25	8,770.81	0.00
10 E --- 6-- -----	DEBT RETIREMENT	32,877.25	8,770.81	0.00
10 E --- 711 -----	DISTRICT LIABILITY INSURANCE	50,576.19	70,740.59	81,583.30
10 E --- 712 -----	PROPERTY AND BOILER INSURANCE	86,136.00	110,195.00	115,660.00
10 E --- 713 -----	WORKERS COMPENSATION	90,653.00	95,610.00	95,849.00
10 E --- 714 -----	E & O / CRIME BONDS	20,200.00	23,426.00	13,247.00
10 E --- 7-- -----	TOTAL INSURANCE	247,565.19	299,971.59	306,339.30
10 E --- 827 -----	FUND 27 TRANSFER	1,854,167.23	2,466,755.36	3,071,409.95
10 E --- 846 -----	FUND 46 TRANSFER	100.00	100,000.00	0.00
10 E --- 8-- -----	OPERATING TRANSFERS - OUT	1,854,267.23	2,566,755.36	3,071,409.95
10 E --- 940 -----	DUES AND FEES	87,190.38	134,835.32	96,882.96
10 E --- 972 -----	REFUND OF PRIOR YEAR TAXES	1,858.09	0.00	2,000.00
10 E --- 9-- -----	MISCELLANEOUS OBJECTS	89,048.47	134,835.32	98,882.96
1- - --- --- -----	GENERAL FUND	22,684,858.99	24,602,553.80	25,505,274.34
21 E --- 100 -----	CONTRA, CALENDAR, EXT CONTRA DAY	857.33	891.60	857.33
21 E --- 112 -----	SALARY FULL-EXTRA TIME	1,000.00	930.00	0.00
21 E --- 1-- -----	CONTRA, CALENDAR, EXT CONTRA DAY	1,857.33	1,821.60	857.33
21 E --- 212 -----	RETIREMENT EMPLOYER SHARE	176.52	113.62	0.00
21 E --- 220 -----	SOCIAL SECURITY	205.72	137.08	0.00
21 E --- 2-- -----	TOTAL FRINGES	382.24	250.70	0.00
21 E --- 310 -----	PERSONAL SERVICES	33,836.53	20,299.00	0.00
21 E --- 370 -----	PAYMENT TO NON-GOVERNMENTS	33,133.60	37,151.00	0.00
21 E --- 3-- -----	TOTAL SERVICES	66,970.13	57,450.00	0.00
21 E --- 411 -----	GENERAL SUPPLIES	341,835.90	357,175.12	545,000.00
21 E --- 4-- -----	TOTAL SUPPLIES	341,835.90	357,175.12	545,000.00
21 E --- 940 -----	DUES AND FEES	123,870.18	139,236.23	0.00
21 E --- 9-- -----	MISCELLANEOUS OBJECTS	123,870.18	139,236.23	0.00

ACCOUNT		2022-23	2023-24	2024-25
	Func	FY Activity	FY Activity	Budget
27 E --- 100 -----	CONTRA, CALENDAR, EXT CONTRA DAY	2,161,465.21	2,472,873.06	3,032,580.86
27 E --- 111 -----	TIME SHEET EMPLOYEES-REG HOURL	39,471.39	52,345.58	55,525.31
27 E --- 112 -----	SALARY FULL-EXTRA TIME	14,111.76	61,315.38	14,434.30
27 E --- 113 -----	OVERTIME	131.78	0.00	0.00
27 E --- 117 -----	ATTENDANCE BONUS	2,021.50	2,050.16	2,000.00
27 E --- 140 -----	SALARIES-SUBS	22,362.06	11,360.93	22,417.68
27 E --- 1-- -----	CONTRA, CALENDAR, EXT CONTRA DAY	2,239,563.70	2,599,945.11	3,126,958.15
27 E --- 212 -----	RETIREMENT EMPLOYER SHARE	145,591.20	172,266.06	212,366.76
27 E --- 219 -----	HRA	24,793.18	27,484.80	28,099.88
27 E --- 220 -----	SOCIAL SECURITY	167,567.67	195,333.55	241,987.72
27 E --- 230 -----	LIFE INSURANCE	7,052.15	5,676.75	10,707.63
27 E --- 241 -----	MEDICAL INSURANCE	340,633.99	332,295.67	391,326.33
27 E --- 243 -----	DENTAL INSURANCE	31,828.45	35,332.27	36,295.82
27 E --- 249 -----	HRA	18,496.82	19,203.90	25,898.11
27 E --- 250 -----	LONG TERM DISABILITY INSURANCE	6,829.69	7,468.02	8,879.61
27 E --- 290 -----	OTHER EMPLOYEE BENEFITS	3,316.24	3,132.79	2,000.00
27 E --- 296 -----	CASH IN LIEU OF HEALTH BENEFIT	31,289.99	38,172.60	97,938.00
27 E --- 2-- -----	TOTAL FRINGES	777,399.38	836,366.41	1,055,499.86
27 E --- 310 -----	PERSONAL SERVICES	8,292.57	7,447.00	11,900.00
27 E --- 341 -----	PUPIL TRAVEL	56,770.18	69,171.59	70,000.00
27 E --- 342 -----	EMPLOYEE TRAVEL	4,659.43	6,429.82	9,300.00
27 E --- 348 -----	VEHICLE FUEL	2,281.30	3,387.34	3,500.00
27 E --- 353 -----	POSTAGE AND CARTAGE	732.74	866.64	1,000.00
27 E --- 354 -----	PRINTING & BINDING	174.36	0.00	500.00
27 E --- 355 -----	TELEPHONE AND TELEGRAPH	424.16	511.83	550.00
27 E --- 370 -----	PAYMENT TO NON-GOVERNMENTS	0.00	23,599.57	0.00
27 E --- 371 -----	Paymt to Private Vendors	1,069.20	866.60	1,000.00
27 E --- 373 -----	Paymt to Private Schools	70,890.00	111,767.71	120,000.00
27 E --- 382 -----	PAYMENT TO WI SCHOOL DISTRICT	0.00	7,135.70	8,000.00
27 E --- 383 -----	TRANS to CCDEB	10,678.11	19,800.61	15,000.00
27 E --- 386 -----	TRANSFERS TO CESA	34,188.67	89,473.54	109,500.00
27 E --- 3-- -----	TOTAL SERVICES	190,160.72	340,457.95	350,250.00
27 E --- 411 -----	GENERAL SUPPLIES	22,846.01	37,155.74	49,065.00
27 E --- 415 -----	FOOD	1,542.32	621.36	1,100.00
27 E --- 483 -----	SOFTWARE NON-CAP	4,652.87	89.99	5,000.00
27 E --- 4-- -----	TOTAL SUPPLIES	29,041.20	37,867.09	55,165.00
27 E --- 551 -----	EQUIPMENT PURCHASE ADDITION	0.00	75,422.26	0.00
27 E --- 5-- -----	TOTAL EQUIPMENT	0.00	75,422.26	0.00
27 E --- 715 -----	MULTIPLE COVERAGE	1,726.81	1,945.09	2,271.70
27 E --- 7-- -----	TOTAL INSURANCE	1,726.81	1,945.09	2,271.70
27 E --- 936 -----	STATE SPEC ED AID TRANSIT	13,676.50	0.00	0.00
27 E --- 940 -----	DUES AND FEES	0.00	1,579.00	2,000.00
27 E --- 941 -----	DUES AND FEES DISTRICT	0.00	0.00	1,040.00
27 E --- 942 -----	DUES AND FEES EMPLOYEE	3,454.00	1,970.66	2,140.00
27 E --- 949 -----	OTHER DUES/FEES	870.73	1,577.23	1,600.00
27 E --- 9-- -----	MISCELLANEOUS OBJECTS	18,001.23	5,126.89	6,780.00
2- - --- --- -----		3,790,808.82	4,453,064.45	5,142,782.04

ACCOUNT		2022-23	2023-24	2024-25
	<u>Func</u>	<u>FY Activity</u>	<u>FY Activity</u>	<u>Budget</u>
Number of Accounts: 2078				

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

East Troy Community School District

Existing General Obligation Debt Service Payments

PAYMENT PERIOD	Fund 39				Fund 39			
	Issue:	Amount:	Type:	Dated:	Issue:	Amount:	Type:	Dated:
	1	\$18,600,000	G.O. Refunding Bonds (CR)	September 2, 2015	2	\$4,370,000	G.O. Refunding Bonds (CR)	March 1, 2016
	Callible: '26-'35 Callable 3/1/2025 or any date thereafter @ Par				Callible: '36 Callable 3/1/2025 or any date thereafter @ Par			
	PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL	PRINCIPAL (3/1)	RATE	INTEREST (3/1 & 9/1)	TOTAL
Jan-June 2023	\$965,000	3.000%	\$371,175	\$1,336,175			\$27,388	\$27,388
July-Dec 2023			\$356,700	\$356,700			\$27,388	\$27,388
Jan-June 2024	\$1,000,000	5.000%	\$331,700	\$1,331,700			\$27,388	\$27,388
July-Dec 2024			\$331,700	\$331,700			\$27,388	\$27,388
Jan-June 2025	\$1,050,000	5.000%	\$305,450	\$1,355,450			\$27,388	\$27,388
July-Dec 2025			\$305,450	\$305,450			\$27,388	\$27,388
Jan-June 2026	\$1,105,000	5.000%	\$277,825	\$1,382,825			\$27,388	\$27,388
July-Dec 2026			\$277,825	\$277,825			\$27,388	\$27,388
Jan-June 2027	\$1,160,000	5.000%	\$248,825	\$1,408,825			\$27,388	\$27,388
July-Dec 2027			\$248,825	\$248,825			\$27,388	\$27,388
Jan-June 2028	\$1,220,000	5.000%	\$218,325	\$1,438,325			\$27,388	\$27,388
July-Dec 2028			\$218,325	\$218,325			\$27,388	\$27,388
Jan-June 2029	\$1,280,000	5.000%	\$186,325	\$1,466,325			\$27,388	\$27,388
July-Dec 2029			\$186,325	\$186,325			\$27,388	\$27,388
Jan-June 2030	\$1,345,000	5.000%	\$152,700	\$1,497,700			\$27,388	\$27,388
July-Dec 2030			\$152,700	\$152,700			\$27,388	\$27,388
Jan-June 2031	\$1,405,000	4.000%	\$124,600	\$1,529,600			\$27,388	\$27,388
July-Dec 2031			\$124,600	\$124,600			\$27,388	\$27,388
Jan-June 2032	\$1,465,000	4.000%	\$95,300	\$1,560,300			\$27,388	\$27,388
July-Dec 2032			\$95,300	\$95,300			\$27,388	\$27,388
Jan-June 2033	\$1,525,000	4.000%	\$64,800	\$1,589,800			\$27,388	\$27,388
July-Dec 2033			\$64,800	\$64,800			\$27,388	\$27,388
Jan-June 2034	\$1,585,000	4.000%	\$33,100	\$1,618,100			\$27,388	\$27,388
July-Dec 2034			\$33,100	\$33,100			\$27,388	\$27,388
Jan-June 2035	\$1,655,000	4.000%		\$1,655,000			\$27,388	\$27,388
July-Dec 2035							\$27,388	\$27,388
Jan-June 2036							\$27,388	\$27,388
July-Dec 2036							\$27,388	\$27,388
TOTAL	\$16,760,000		\$5,162,475	\$21,922,475	\$1,565,000	3.500%	\$739,463	\$2,304,463

Callable Maturities

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

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

East Troy Community School District

Existing General Obligation Debt Service Payments

FUND 39 TOTAL DEBT SERVICE

PAYMENT PERIOD	PRINCIPAL	INTEREST	TOTAL	FISCAL YEAR TOTAL	CALENDAR YEAR TOTAL	PAYMENT PERIOD
Jan-June 2023	\$965,000	\$398,563	\$1,363,563	Jan-June Only		Jan-June 2023
July-Dec 2023		\$384,088	\$384,088	\$1,363,563	\$1,747,650	July-Dec 2023
Jan-June 2024	\$1,000,000	\$384,088	\$1,384,088	\$1,768,175		Jan-June 2024
July-Dec 2024		\$359,088	\$359,088		\$1,743,175	July-Dec 2024
Jan-June 2025	\$1,050,000	\$359,088	\$1,409,088	\$1,768,175		Jan-June 2025
July-Dec 2025		\$332,838	\$332,838		\$1,741,925	July-Dec 2025
Jan-June 2026	\$1,105,000	\$332,838	\$1,437,838	\$1,770,675		Jan-June 2026
July-Dec 2026		\$305,213	\$305,213		\$1,743,050	July-Dec 2026
Jan-June 2027	\$1,160,000	\$305,213	\$1,465,213	\$1,770,425		Jan-June 2027
July-Dec 2027		\$276,213	\$276,213		\$1,741,425	July-Dec 2027
Jan-June 2028	\$1,220,000	\$276,213	\$1,496,213	\$1,772,425		Jan-June 2028
July-Dec 2028		\$245,713	\$245,713		\$1,741,925	July-Dec 2028
Jan-June 2029	\$1,280,000	\$245,713	\$1,525,713	\$1,771,425		Jan-June 2029
July-Dec 2029		\$213,713	\$213,713		\$1,739,425	July-Dec 2029
Jan-June 2030	\$1,345,000	\$213,713	\$1,558,713	\$1,772,425		Jan-June 2030
July-Dec 2030		\$180,088	\$180,088		\$1,738,800	July-Dec 2030
Jan-June 2031	\$1,405,000	\$151,988	\$1,556,988	\$1,765,175		Jan-June 2031
July-Dec 2031		\$151,988	\$151,988		\$1,737,075	July-Dec 2031
Jan-June 2032	\$1,465,000	\$122,688	\$1,587,688	\$1,768,975		Jan-June 2032
July-Dec 2032		\$122,688	\$122,688		\$1,739,675	July-Dec 2032
Jan-June 2033	\$1,525,000	\$92,188	\$1,617,188	\$1,770,375		Jan-June 2033
July-Dec 2033		\$92,188	\$92,188		\$1,739,875	July-Dec 2033
Jan-June 2034	\$1,585,000	\$60,488	\$1,645,488	\$1,769,375		Jan-June 2034
July-Dec 2034		\$60,488	\$60,488		\$1,737,675	July-Dec 2034
Jan-June 2035	\$1,655,000	\$27,388	\$1,682,388	\$1,775,975		Jan-June 2035
July-Dec 2035		\$27,388	\$27,388		\$1,742,875	July-Dec 2035
Jan-June 2036	\$1,565,000	\$27,388	\$1,592,388	\$1,619,775		Jan-June 2036
July-Dec 2036					\$1,592,388	July-Dec 2036
TOTAL	\$18,325,000	\$5,901,938	\$24,226,938	\$24,226,938	\$24,226,938	

Callable
Maturities

EAST TROY

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

2023-24 Total Tax Levy	17,589,923
2023 Tidout Equalized Value	2,591,158,234

Municipality	2022 Tidout Equalized Value	2022 Percent of Total	2022 Tax Levy	22 Mill Rate/\$1000
T. EAST TROY	1,029,388,086	47.80%	7,500,800.13	7.29
T. LA FAYETTE	101,051,084	4.69%	736,333.64	7.29
T. LA GRANGE	35,690,168	1.66%	260,065.21	7.29
T. SPRING PRAIRIE	89,907,271	4.17%	655,131.50	7.29
T. TROY	371,095,698	17.23%	2,704,080.31	7.29
V. EAST TROY	481,309,100	22.35%	3,507,177.44	7.29
V. MUKWONAGO	29,564,091	1.37%	215,426.04	7.29
T. EAGLE	15,749,927	0.73%	114,765.73	7.29
TOTAL	2,153,755,425	100.00%	15,693,870.00	7.29

2023 Tidout Equalized Value	2023 Percent of Total	2023 Tax Levy	23 Mill Rate/\$1000
1,274,068,275	49.17%	8,648,936.43	6.79
113,495,271	4.38%	770,455.87	6.79
42,807,265	1.65%	290,594.56	6.79
107,264,226	4.14%	728,156.80	6.79
426,095,875	16.44%	2,892,526.41	6.79
576,100,600	22.23%	3,910,824.53	6.79
32,500,346	1.26%	221,237.62	6.79
18,736,376	0.72%	127,190.77	6.79
2,591,158,234	100.00%	17,589,922.99	6.79

EQUALIZED VALUE		LEVY	
Inc/Dec	% Inc/Dec	Inc/Dec	% Inc/Dec
244,680,189	23.77%	1,148,046.30	15.31%
12,444,187	12.31%	34,122.23	4.63%
7,117,097	19.94%	30,529.35	11.74%
17,356,955	19.31%	73,025.30	11.15%
55,000,177	14.82%	188,446.10	6.97%
94,791,500	19.69%	403,647.09	11.51%
3,026,255	10.24%	5,811.58	2.70%
2,986,449	18.96%	12,425.04	10.83%
437,402,809	20.31%	1,896,052.99	12.08%

Percentage Changes from 22-23 to 23-24:

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

Town of East Troy: Eq. Value Increase of 23.77%, levy increase of 15.31%=
\$100,000 home last year paid a mill rate of \$7.29 or \$729 in school taxes in 2022-23.

	2022-23	2023-24	% Change
FTE Count INC SUMMER SCH =	1580	1572	-0.51%
Revenue Limit =	18,627,849	21,292,137	14.30%
Equalization Aid =	5,156,667	5,797,898	12.43%
Equalized Value =	2,153,755,425	2,591,158,234	20.31%
Fd 39 Referendum Levy =	1,921,400	1,743,175	-9.28%
Mill Rate =	7.29	6.79	-6.84%
Total Levy =	15,693,870	17,589,923	12.08%

Village of East Troy: Eq. Value increase of 19.69%, levy increase of 11.51%=
\$100,000 home last year paid a mill rate of \$7.29 or \$729 in school taxes in 2022-23.
IF equalized value increases 23.77% proportionally, the house may be valued at \$123,770. This year they would pay a mill rate of \$6.79. Therefore: \$6.79 * 123.77 = \$840 in school taxes in 2023-24. \$111 increase

IF equalized value increases 19.69% proportionally, the house may be valued at \$119,690. This year they would pay a mill rate of \$6.79. Therefore: \$6.79 * 119.69 = \$813 in school taxes in 2023-24. \$84 inc

AVERAGE:

\$100,000 home last year paid a mill rate of \$7.29 or \$729 in school taxes in 2022-23.
This year: \$6.79 * 120.31 = \$816.90 in school taxes in 2023-24

Eq. Aid as % of Rev Limit =

27.68%

27.23%

\$87.90 inc

EAST TROY

2023-24 Total Tax Levy	17,589,923
2023 Tidout	
Equalized Value	2,591,158,234

2024-25 Total Tax Levy	18,498,337
2025 Tidout	
Equalized Value	2,690,839,458

Municipality	2023 Tidout Equalized Value	2023 Percent of Total	2023 Tax Levy	23 Mill Rate/\$1000
T. EAST TROY	1,274,068,275	47.35%	8,648,936.43	6.79
T. LA FAYETTE	113,495,271	4.22%	770,455.87	6.79
T. LA GRANGE	42,807,265	1.59%	290,594.56	6.79
T. SPRING PRAIRIE	107,264,226	3.99%	728,156.80	6.79
T. TROY	426,095,875	15.84%	2,892,526.41	6.79
V. EAST TROY	576,100,600	21.41%	3,910,824.53	6.79
V. MUKWONAGO	32,590,346	1.21%	221,237.62	6.79
T. EAGLE	18,736,376	0.70%	127,190.77	6.79
TOTAL	2,591,158,234	96.30%	17,589,922.99	6.79

2024 Tidout Equalized Value	2024 Percent of Total	2024 Tax Levy	23 Mill Rate/\$1000
1,281,207,963	47.61%	8,807,740.87	6.87
127,436,803	4.74%	876,071.93	6.87
46,357,490	1.72%	318,687.34	6.87
118,174,469	4.39%	812,397.46	6.87
471,940,684	17.54%	3,244,384.50	6.87
595,114,600	22.12%	4,091,150.96	6.87
30,913,425	1.15%	212,516.19	6.87
19,694,025	0.73%	135,387.75	6.87
2,690,839,459	100.00%	18,498,337.00	6.87

EQUALIZED VALUE		LEVY	
Inc/Dec	% Inc/Dec	Inc/Dec	% Inc/Dec
7,139,688	0.56%	158,804.44	1.84%
13,941,532	12.28%	105,616.06	13.71%
3,550,225	8.29%	28,092.78	9.67%
10,910,243	10.17%	84,240.66	11.57%
45,844,809	10.76%	351,858.09	12.16%
19,014,000	3.30%	180,326.43	4.61%
-1,676,921	-5.15%	-8,721.43	-3.94%
957,649	5.11%	8,196.98	6.44%
99,681,225	3.85%	908,414.01	5.16%

Percentage Changes from 22-23 to 23-24:

* Compares unaudited actual to budget

	2023-24	2024-25	\$ Change	% Change
FTE Count INC SUMMER SCH =	1572	1528	-\$44.00	-2.80%
Revenue Limit =	21,292,137	21,752,822	\$460,685.00	2.16%
Equalization Aid =	5,797,898	5,299,722	-\$498,176.00	-8.59%
Equalized Value =	2,591,158,234	2,690,839,459	\$99,681,225.00	3.85%
Fd 39 Referendum Levy =	1,743,175	1,741,925	-\$1,250.00	-0.07%
Mill Rate =	6.79	6.87	\$0.09	1.27%
Total Levy =	17,589,923	18,498,337	\$908,414.01	5.16%

Assuming the number of properties has not increased;

I.E. No new buildings or raised buildings:

Town of East Troy: Eq. Value Increase of 0.56%, levy increase of 1.84%=

\$100,000 home last year paid a mill rate of \$6.79 or \$679 in school taxes in 2023-24.

IF equalized value increases 0.56% proportionally, the house may be valued at \$100,560. This year they would pay a mill rate of \$6.87. Therefore: \$6.87 * 100.56 = \$691 in school taxes in 2024-25. \$12 increase

Village of East Troy: Eq. Value Increase of 3.3%, levy increase of 4.61%=

\$100,000 home last year paid a mill rate of \$6.79 or \$679 in school taxes in 2023-24.

IF equalized value increases 3.3% proportionally, the house may be valued at \$103,300. This year they would pay a mill rate of \$6.87. Therefore: \$6.87 * 103.30 = \$710 in school taxes in 2024-25. \$31 inc

AVERAGE:

\$100,000 home last year paid a mill rate of \$6.79 or \$679 in school taxes in 2023-24.
This year: \$6.87 * 103.85 = \$713.45 in school taxes in 2024-25. \$34.45 inc

Eq. Aid as % of Rev Limit = 27.23%

24.36%