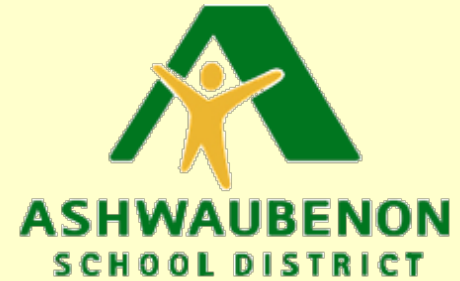


Ashwaubenon School District

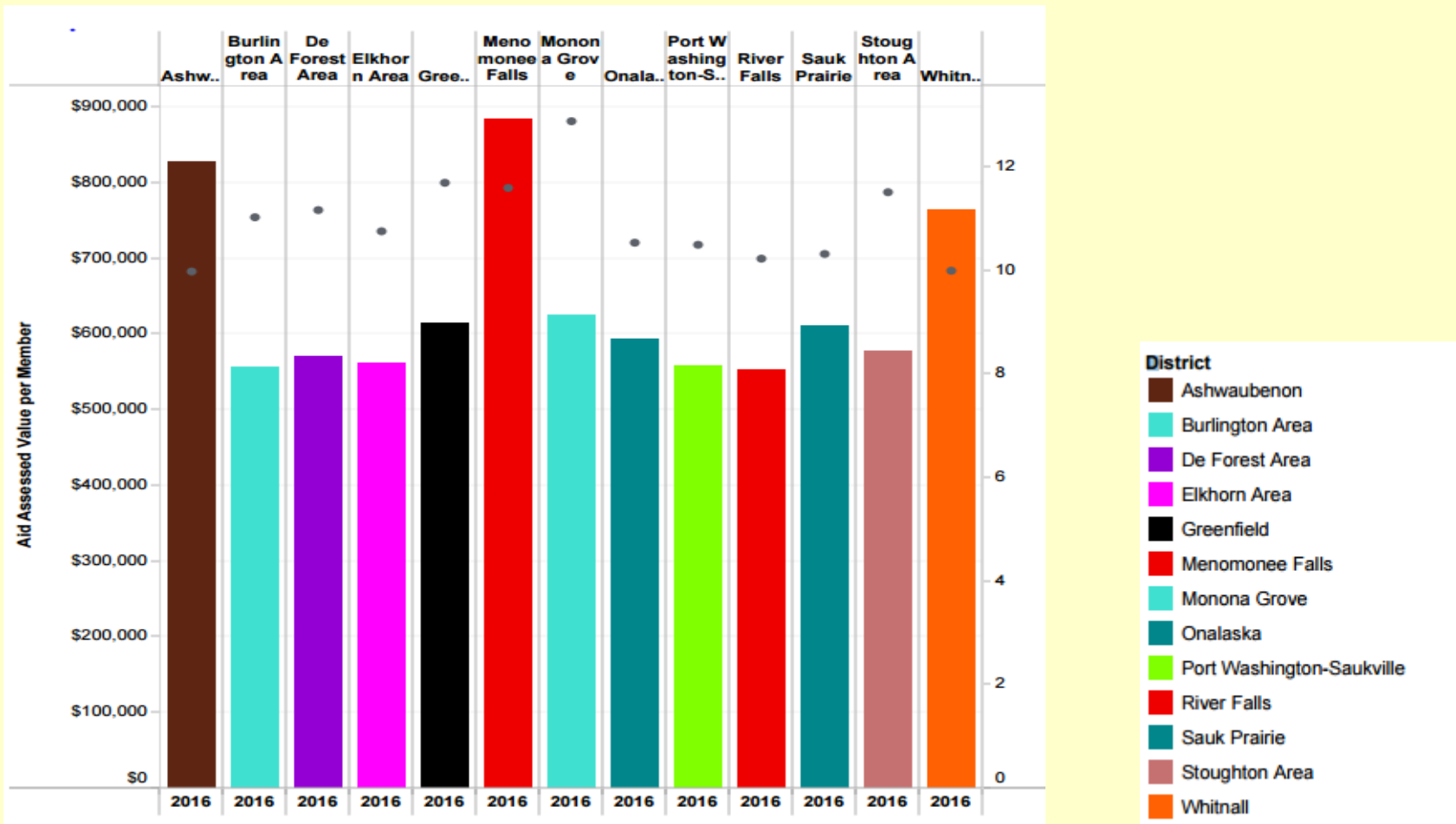
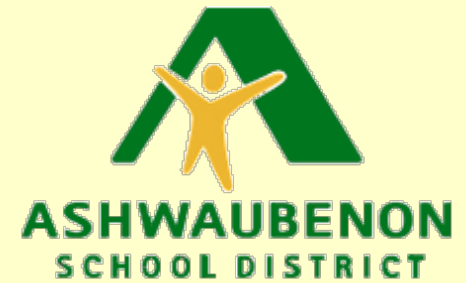
Proposed Budget for the 2017-18
School Year

How Do We Compare With Other Districts Across the State?

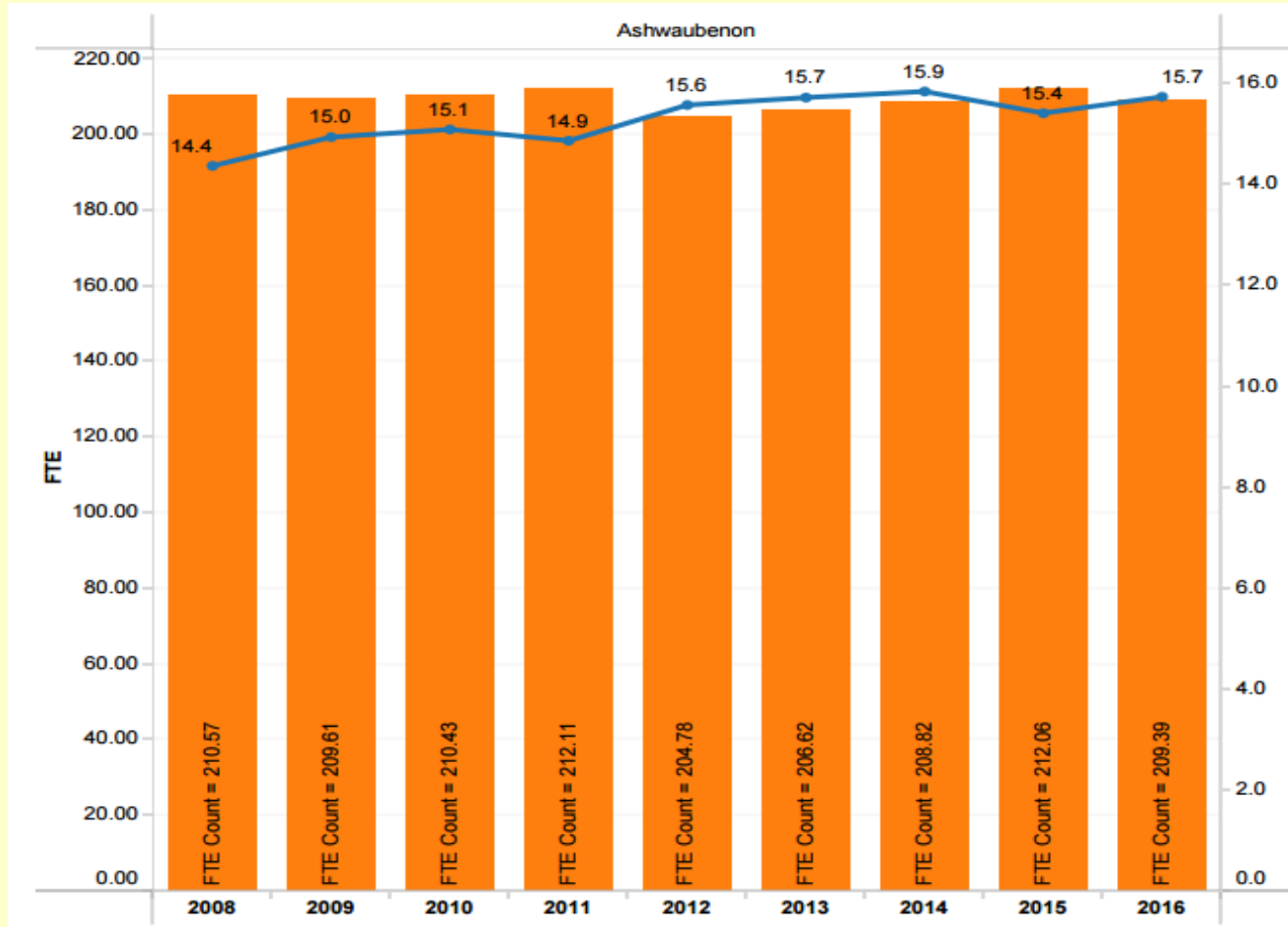


- Select other districts with similar:
 - Property Value Per Student
 - Student Headcount
 - Low Income Student %
 - From Across the State
- Comparisons
 - Staffing ratios per student
 - Per Student spending
 - Budget allocation to staff and instruction
 - Mill Rate

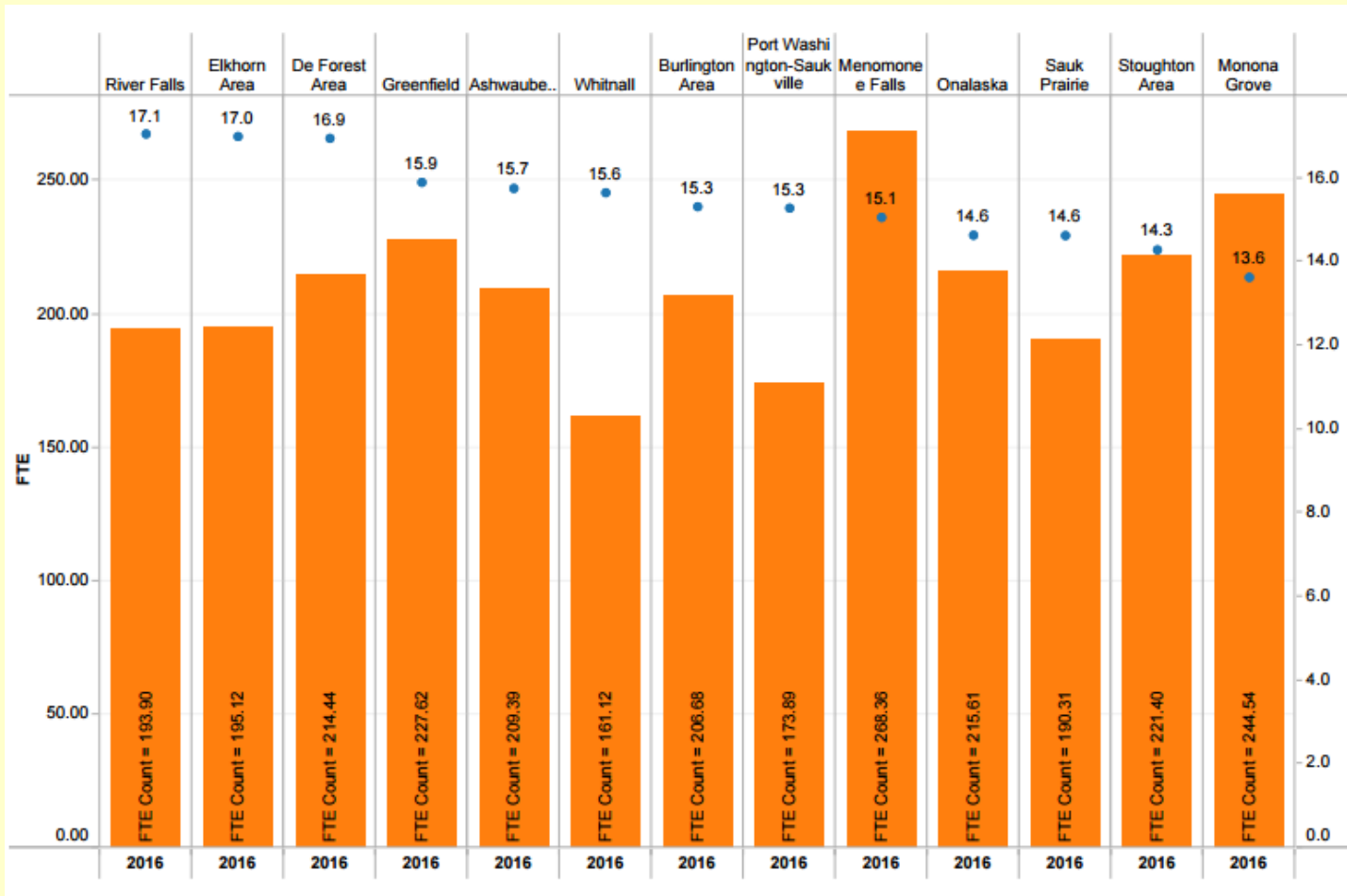
Property Value Per Member compared to 2016 Mill Rate



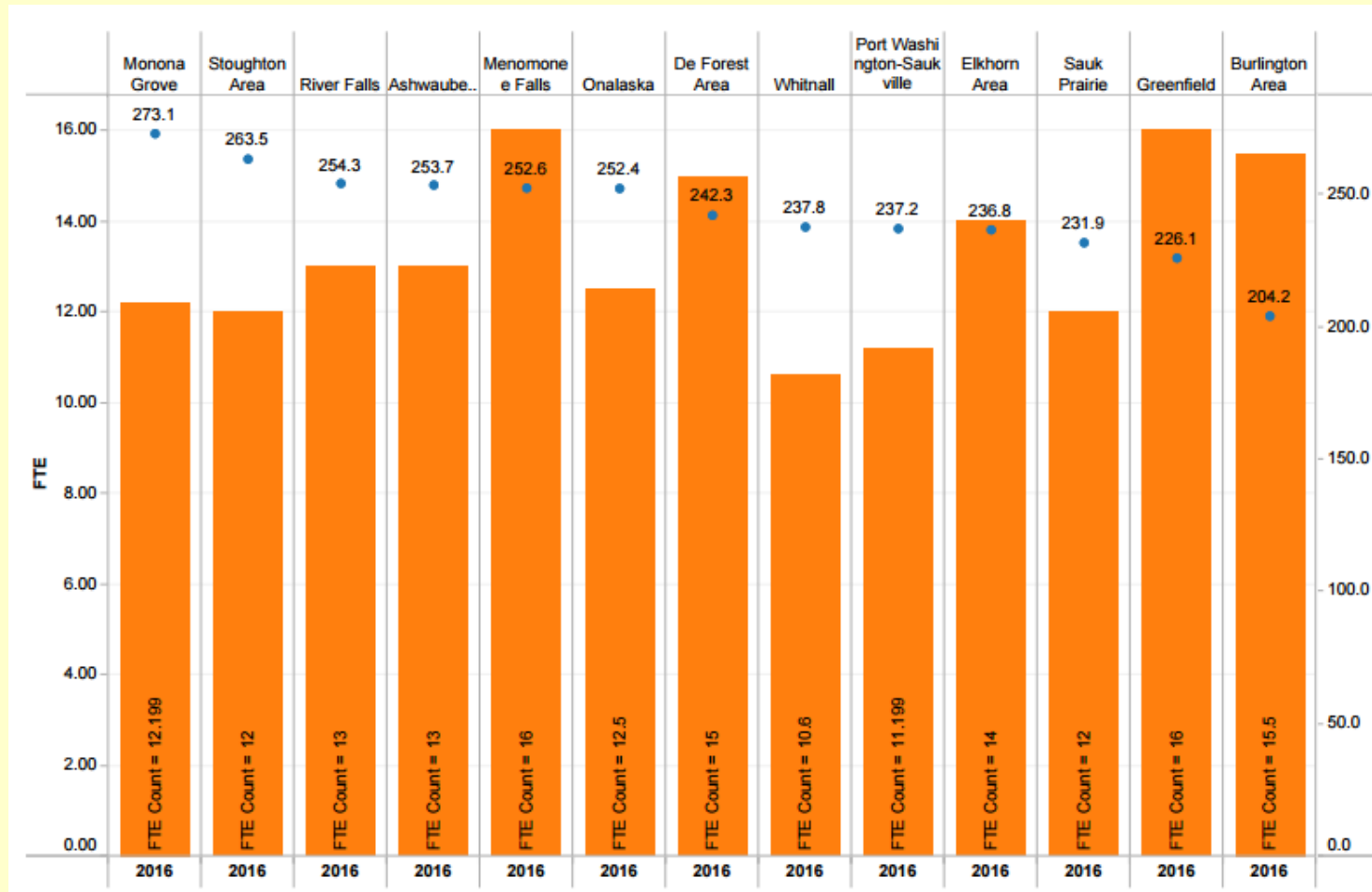
Teacher FTE Compared to Student Teacher Ratio



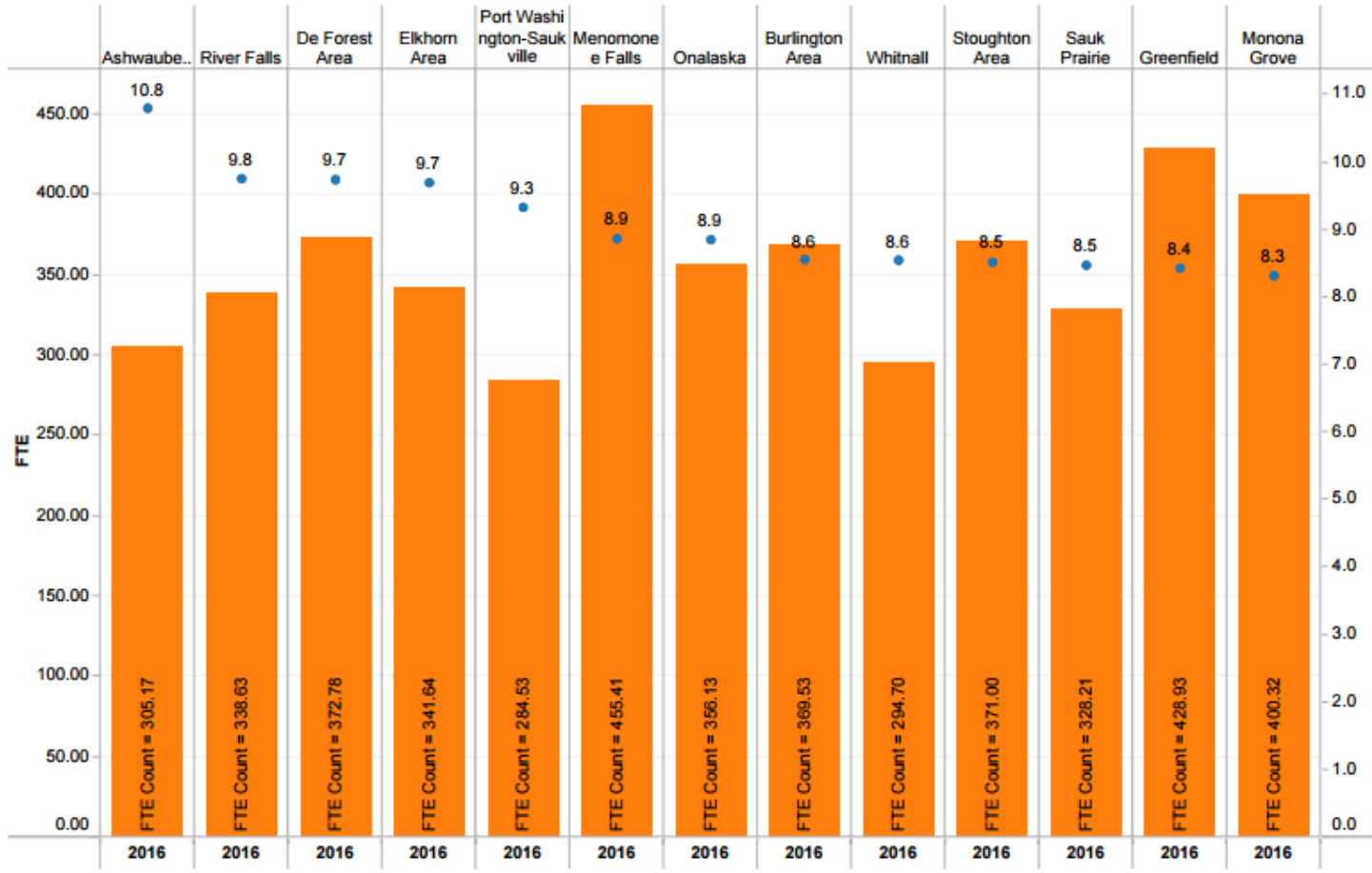
Teacher to Student Ratio Compared to Statewide Peers



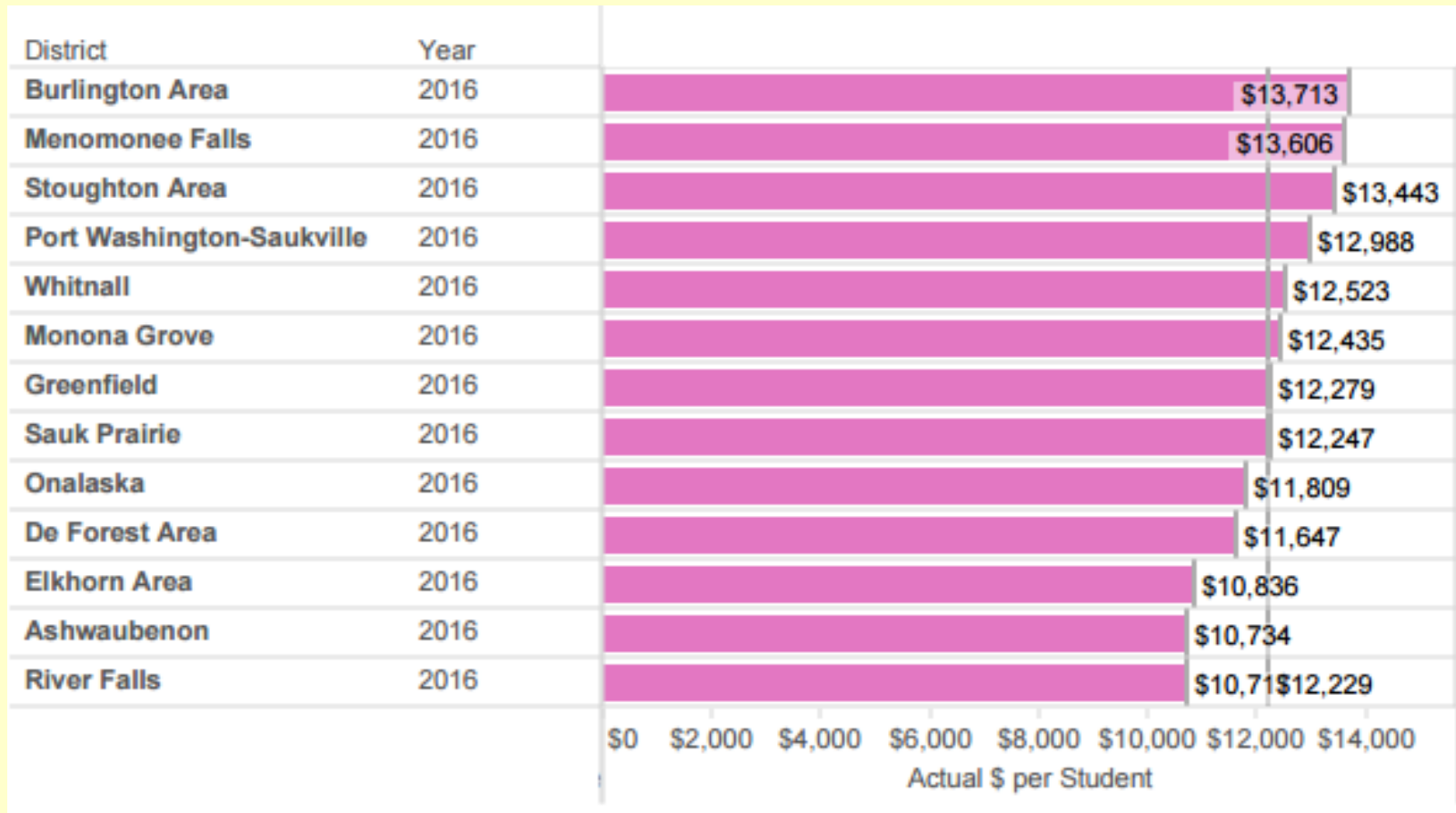
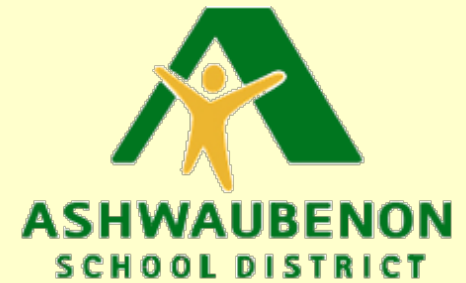
Administrators to Student Ratio Compared to Statewide Peers



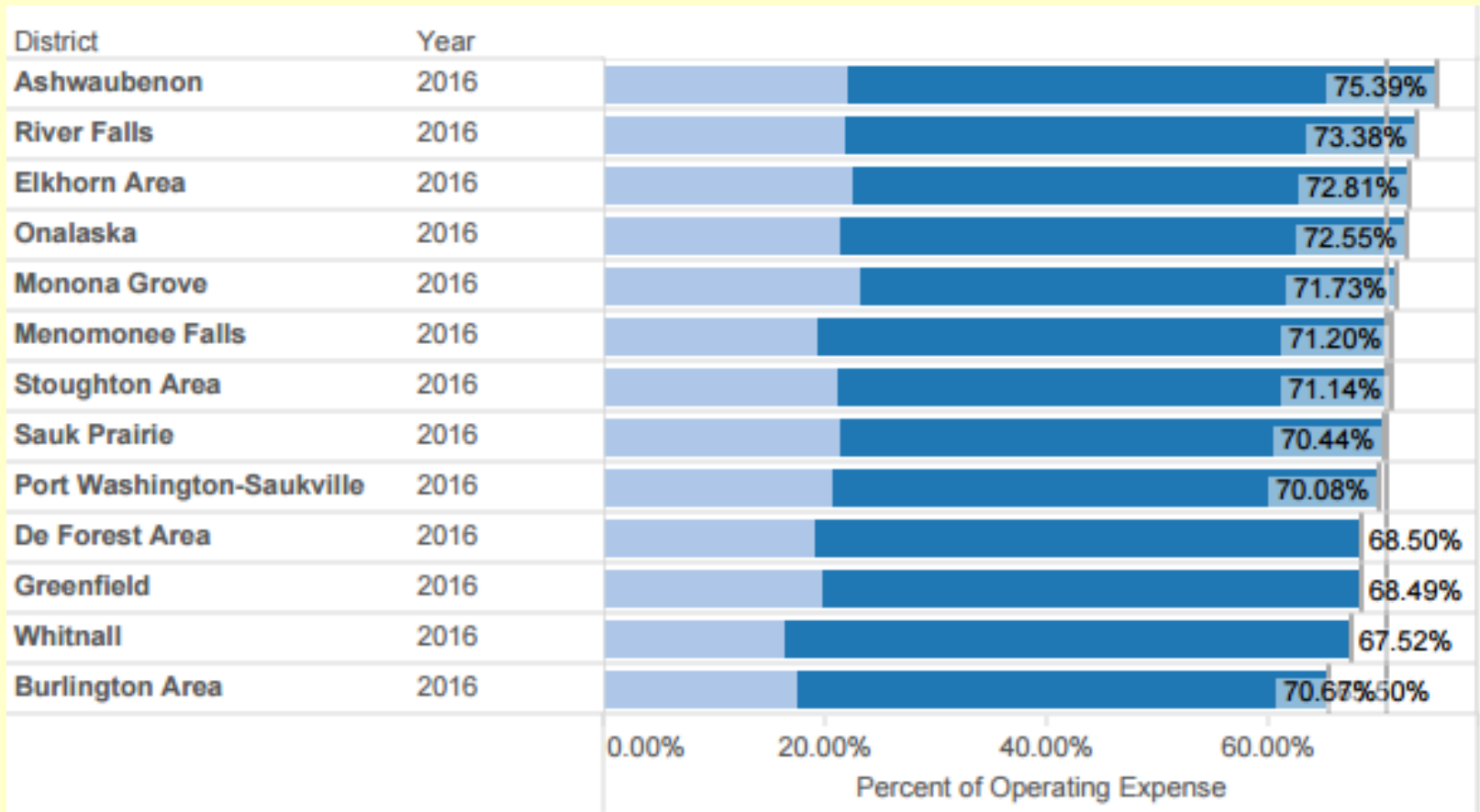
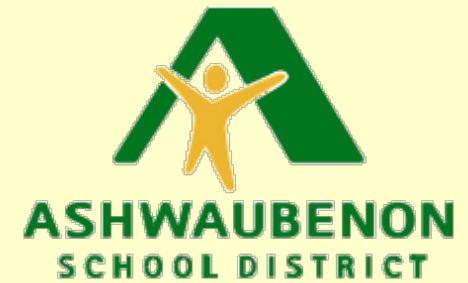
All Staff to Student Ratio Compared to Statewide Peers



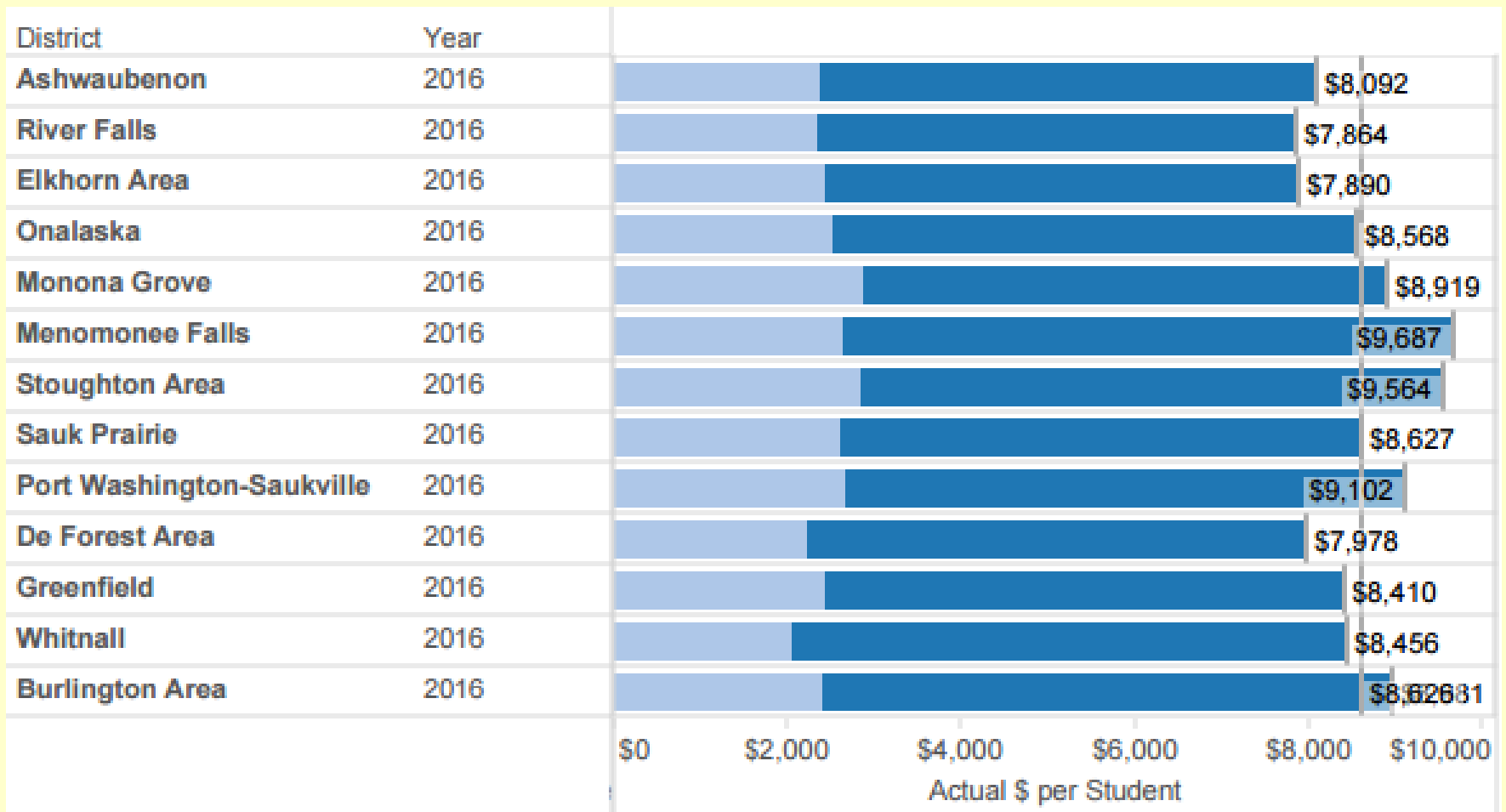
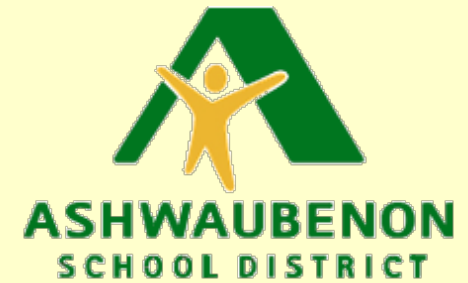
Total Fund 10 and 27 Expenditures Per Student



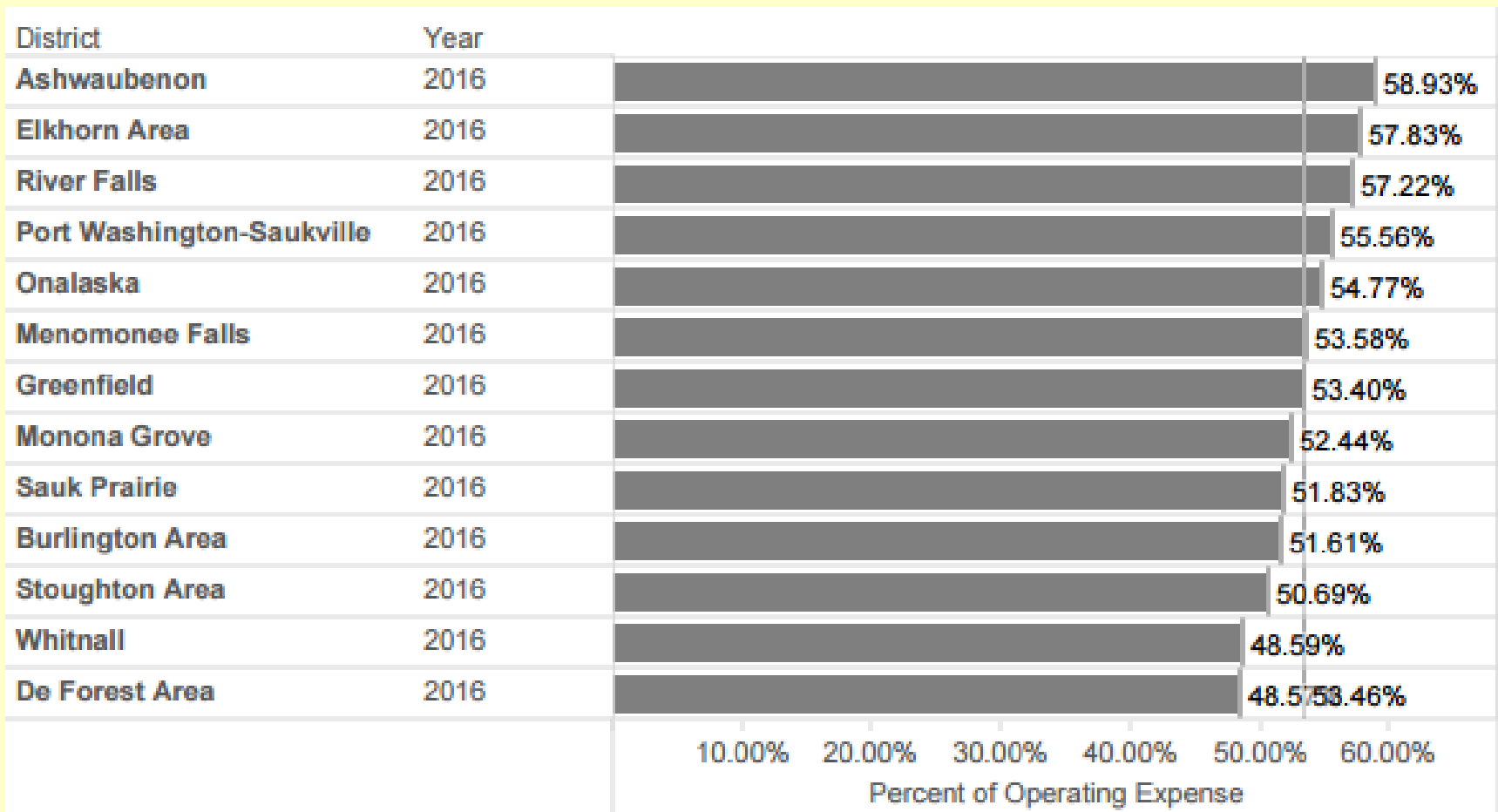
Salary and Benefits as a % of Total Expenditures



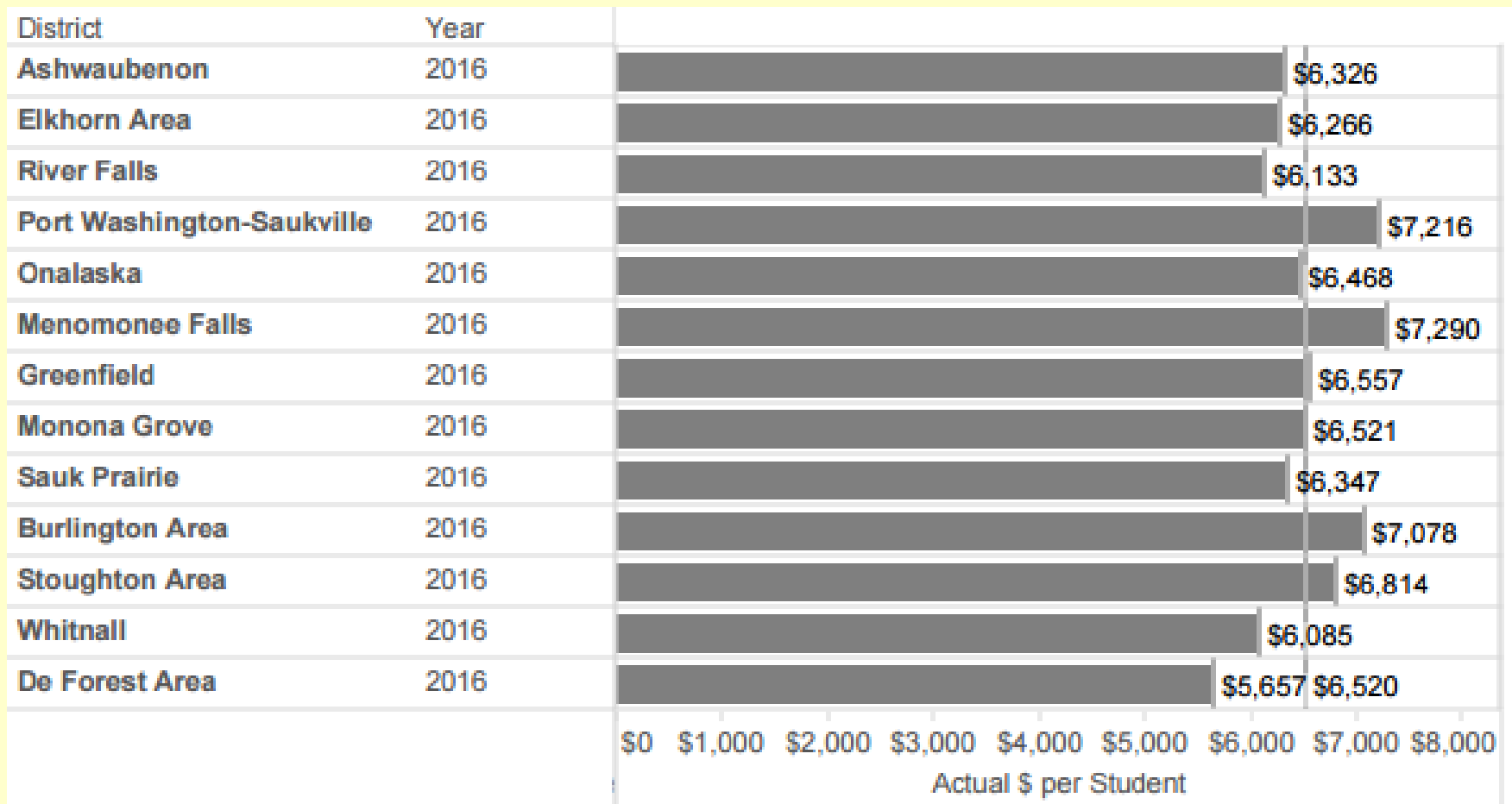
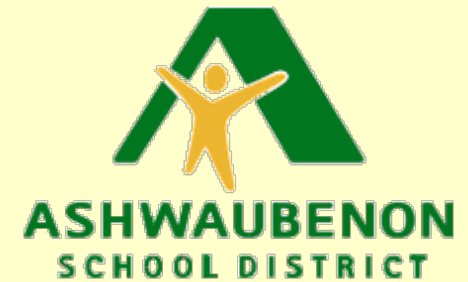
Salary and Benefit Expenditures Per Student



Instruction as a Percentage of Operating Expenditures



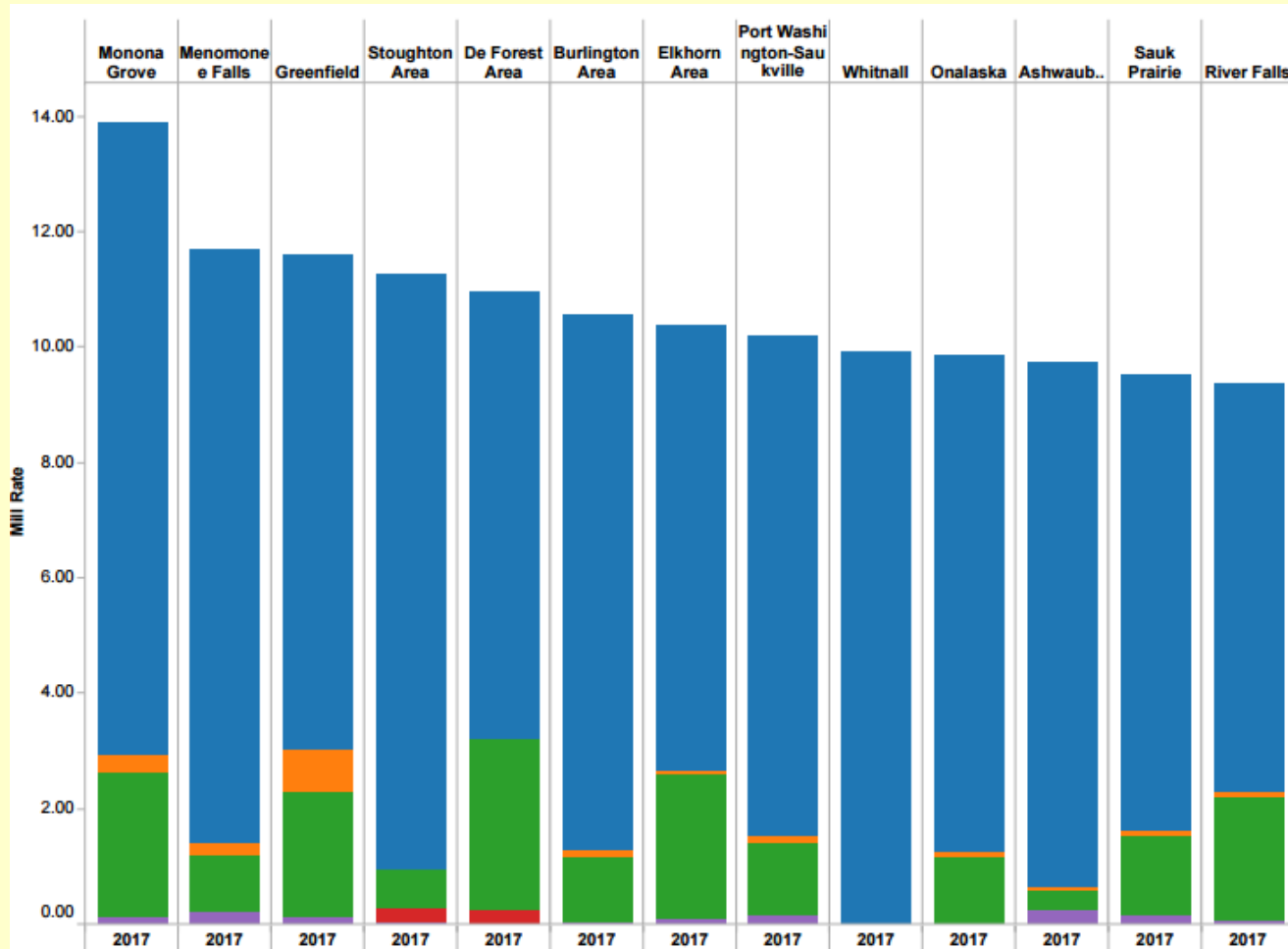
Instruction Expenditures per Student





ASHWAUBENON
SCHOOL DISTRICT

Mill Rate of Comparable Districts



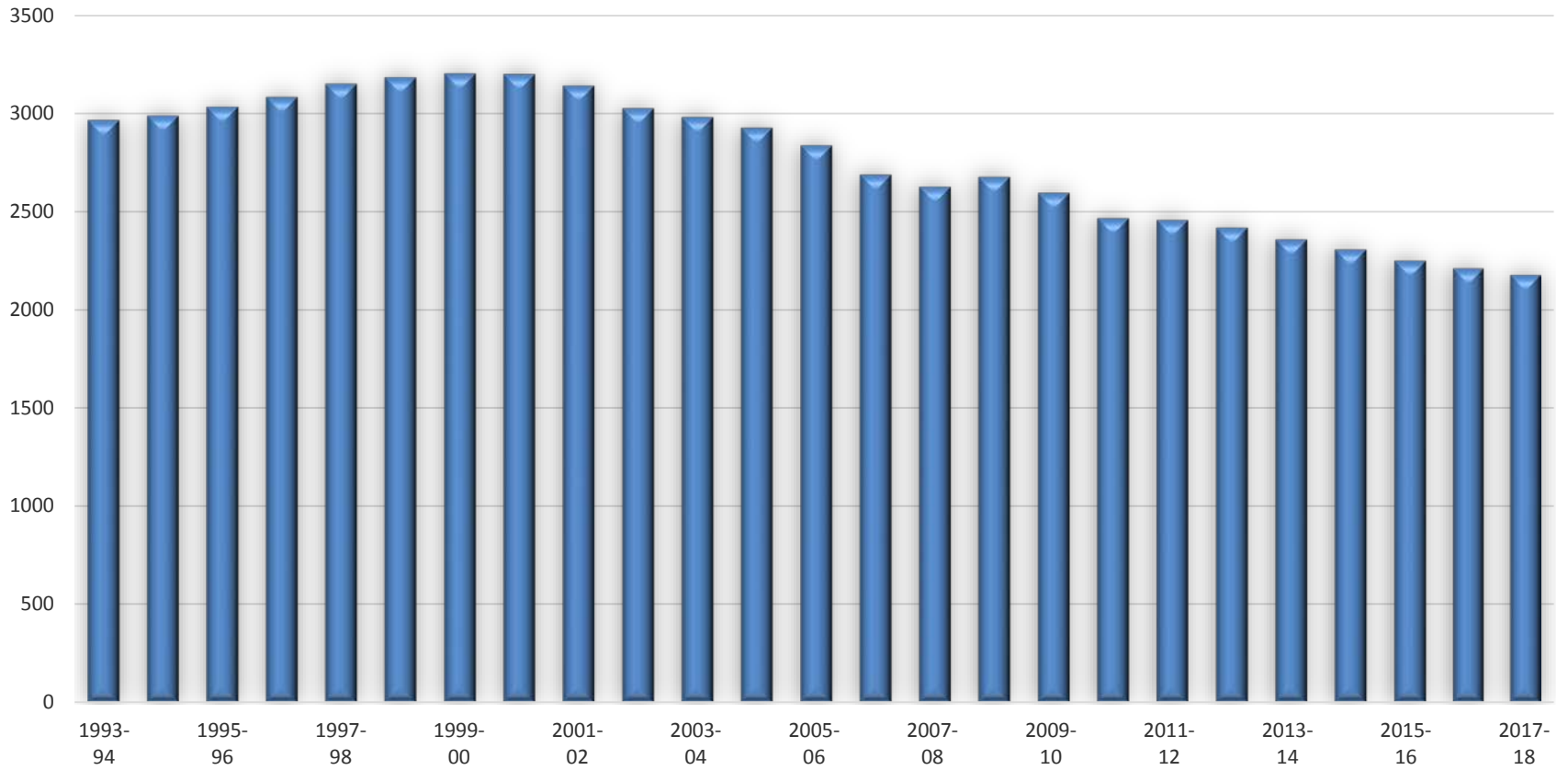
- Fund**
- 10 GENERAL FUND
 - 38 Non-Referendum Debt Service Fund
 - 39 Referendum Approved Debt Service Fund
 - 41 Capital Expansion Fund
 - 80 COMMUNITY SERVICE FUND

Trends in Ashwaubenon

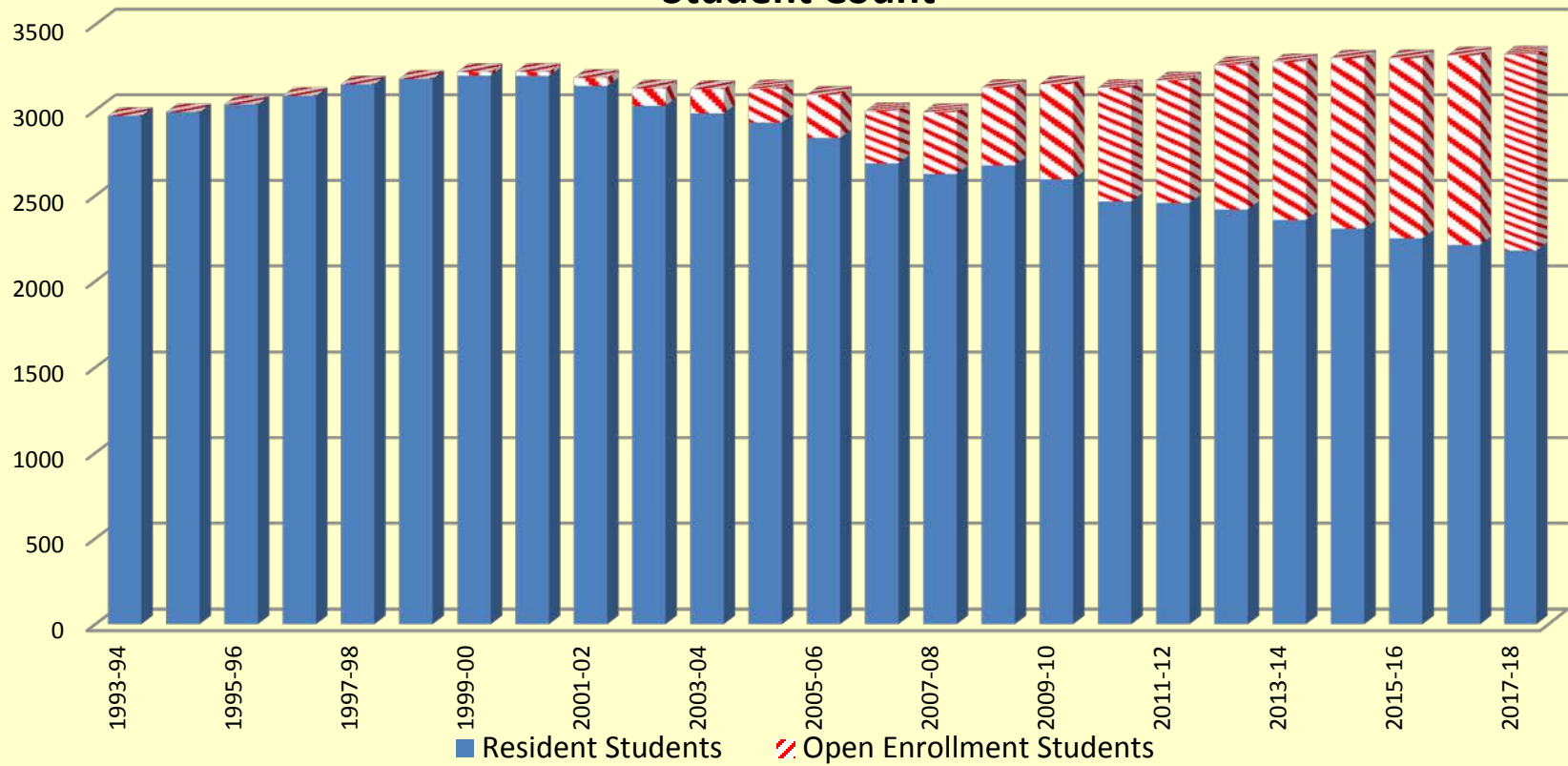


- Student Count Trend
 - Membership
 - Student headcount
- Equalization Aid
- Open Enrollment Aid
- Tax levy Trend
- Property Value Trend
- Shared Cost Trend

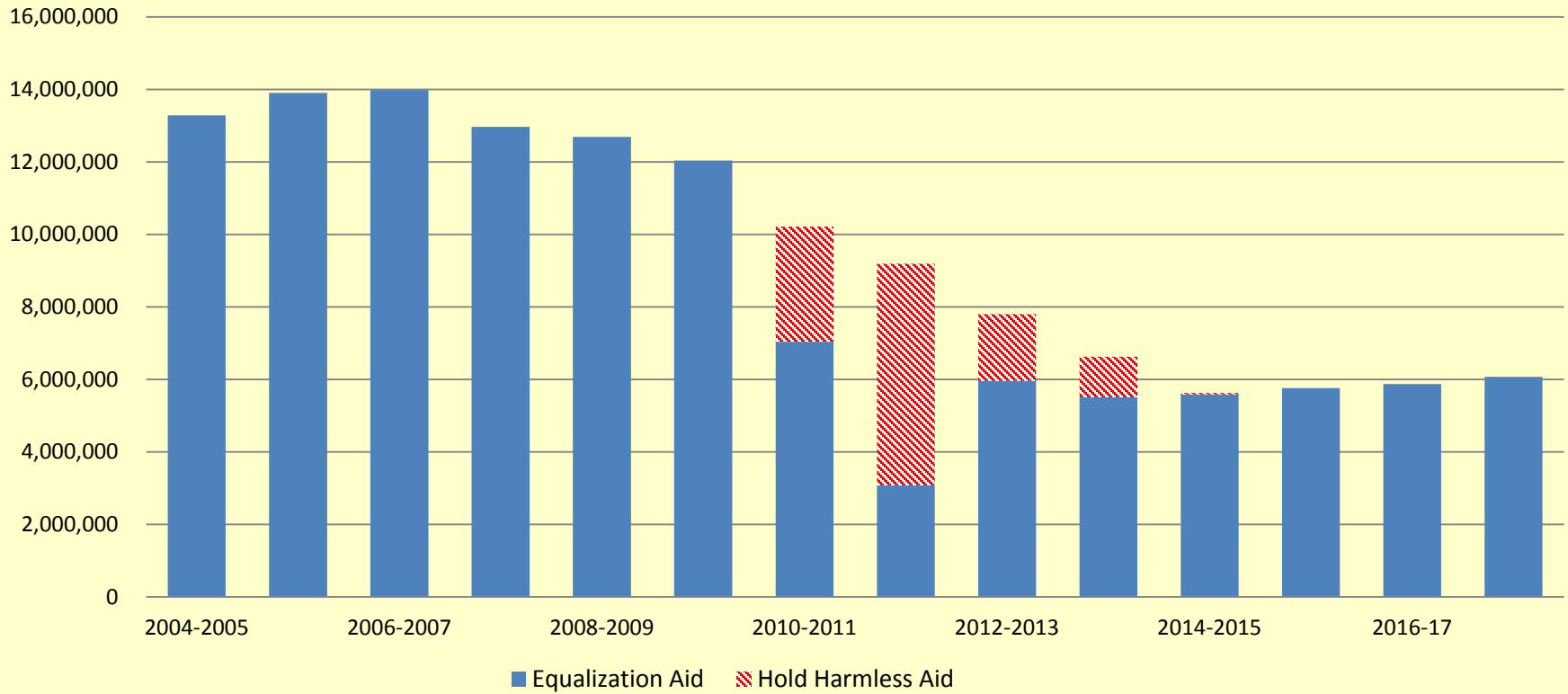
Aid Membership (Resident student only)



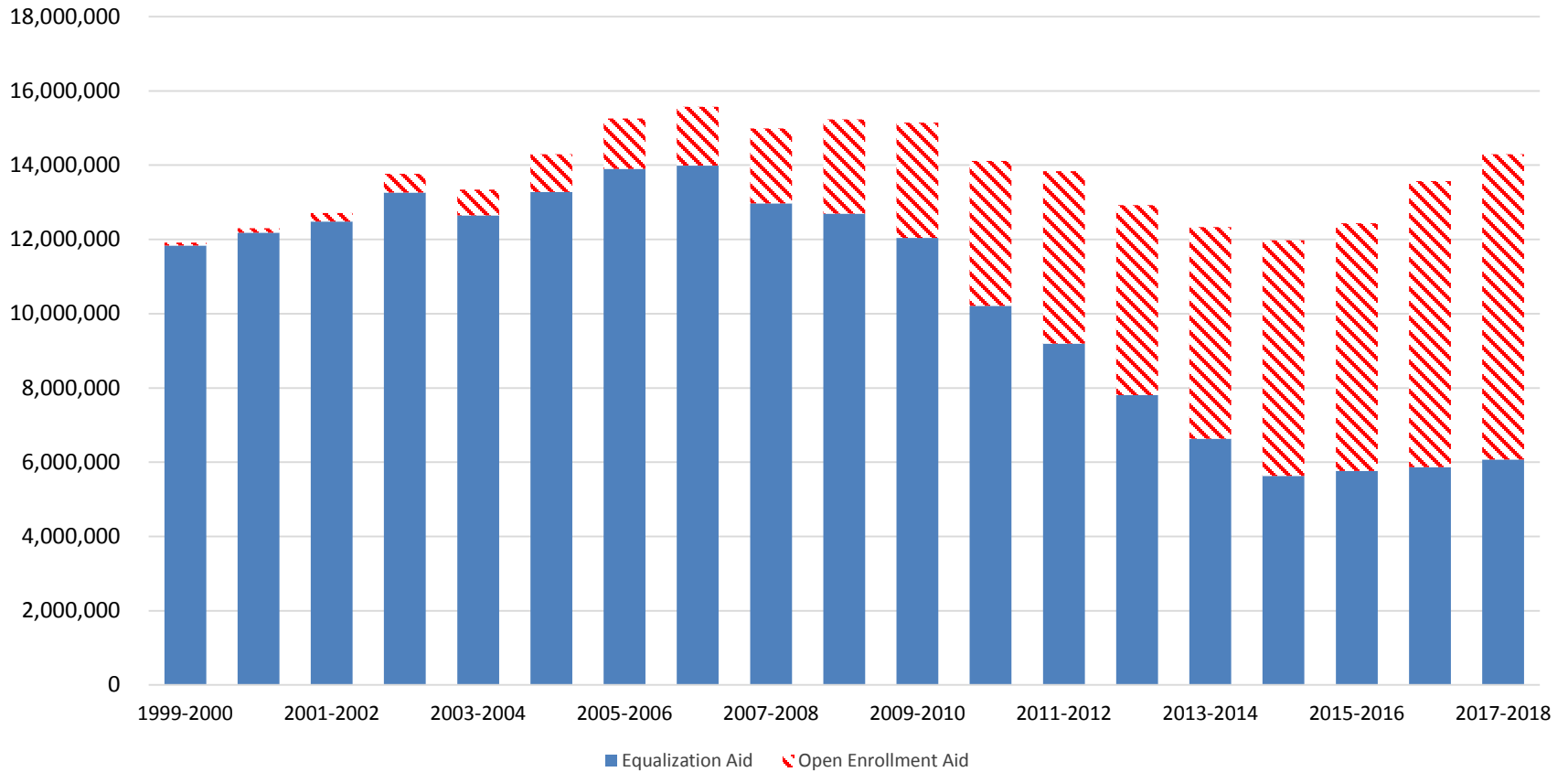
Ashwaubenon School District Student Count



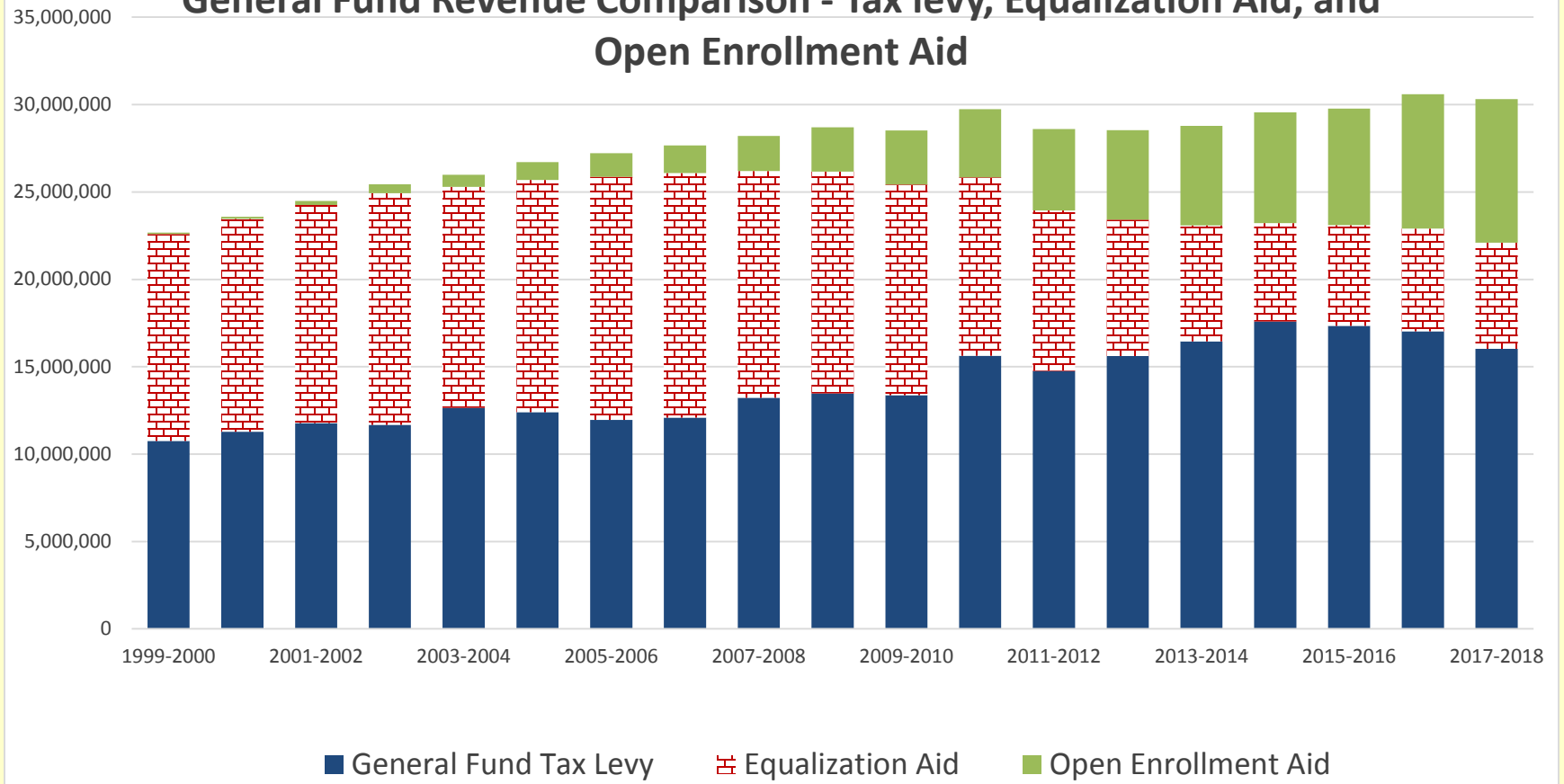
Ashwaubenon School District General School Aid from State of Wisconsin



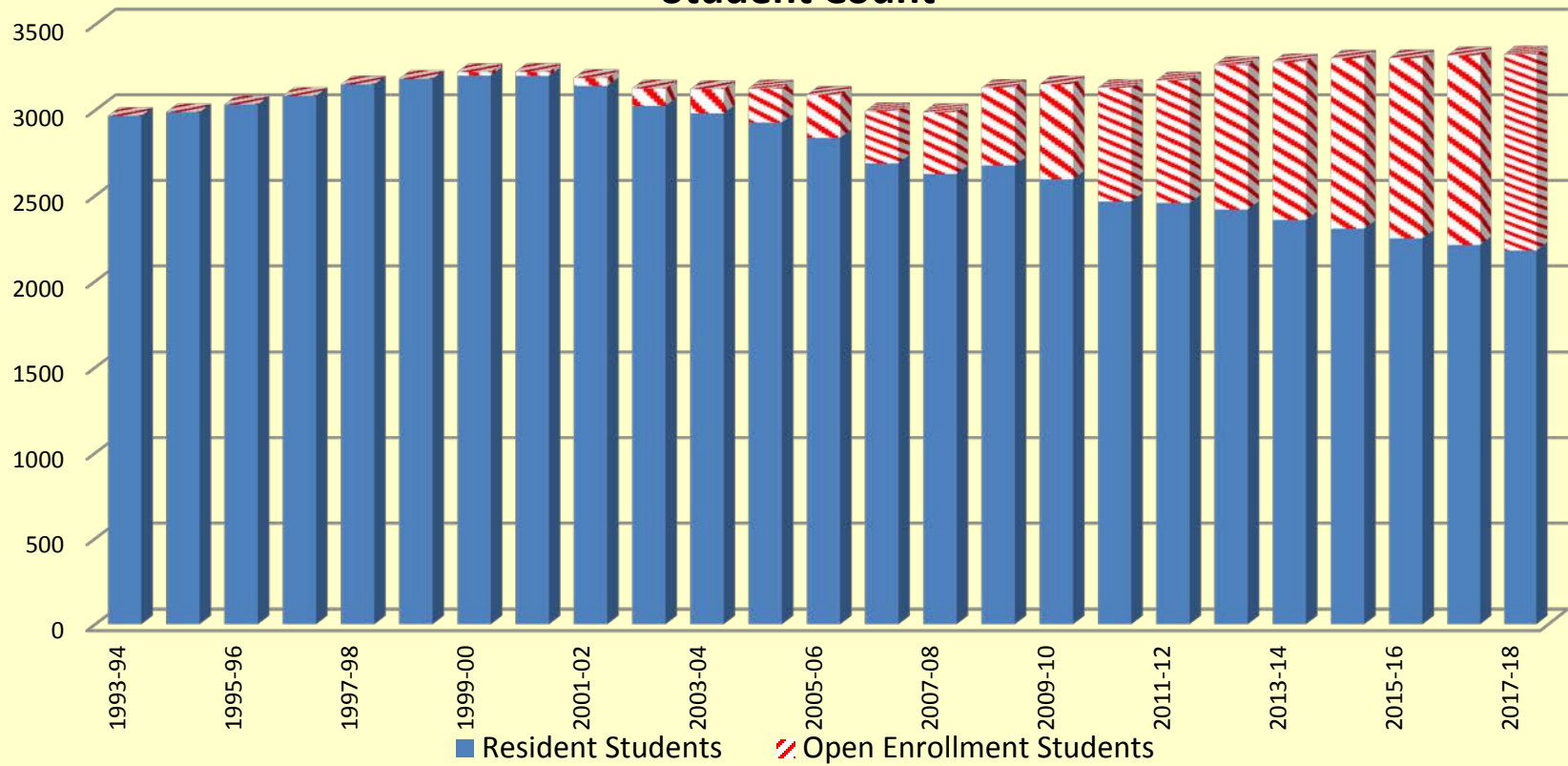
Equalization Aid and Open Enrollment Aid



General Fund Revenue Comparison - Tax levy, Equalization Aid, and Open Enrollment Aid



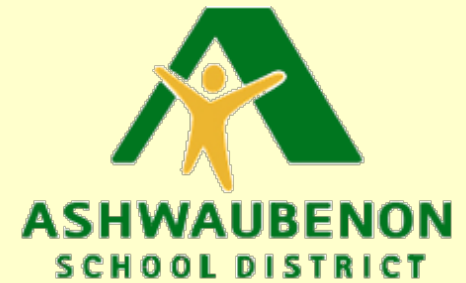
Ashwaubenon School District Student Count



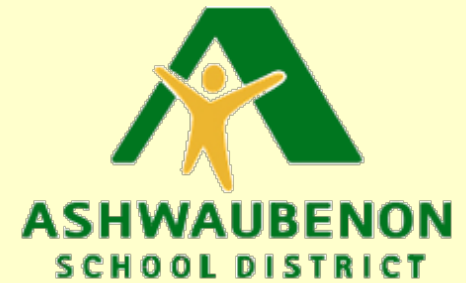


Early Estimate of 2017-18 Equalization Aid
Simplified Percentage Method
Using 2016-17 Budget

	Local Factors:		State Factors:
16-17 Aid Membership	2,309	Primary cost ceiling:	\$1,000
16-17 Total Shared Cost from the PI-1506-AC.	\$24,745,957	Secondary cost ceiling:	\$9,640
2016 TIF-Out School Aid+Comp Value (May 2016 Cert)	\$1,897,656,998	Primary guarantee:	\$1,930,000
Shared Cost per Pupil	\$10,717	Secondary guarantee:	\$1,167,234
Equalized Value Per Pupil	\$821,852	Tertiary guarantee:	\$574,409
	Primary Level	Secondary Level	Tertiary Level
District Shared Cost per Pupil	\$1,000	\$8,640	\$1,077
District Value Per Pupil	\$821,852	\$821,852	\$821,852
Guaranteed Value Per Pupil	\$1,930,000	\$1,167,234	\$574,409
Percent Local Share	42.58%	70.41%	143.08%
Local Share Per Pupil***	\$425.83	\$6,083.44	\$1,541.19
State Share Per Pupil	\$574.17	\$2,556.56	(\$464.02)
Percent State Share	57.42%	29.59%	-43.08%
Total Equalization Aid (G5,G10,G15 on Gen Aid Worksheet)	\$1,325,758.16	\$5,903,090.49	(\$1,071,425.85)
Calculated Aid (not < 0)	\$6,157,423		
MPCP Reduction (Milwaukee only)	0		
MCP Reduction (-.0135749109 * H1)	-83,616.47	-0.0135749109	
2017-18 Equalization Aid Estimate	\$6,073,806		
Prior Year Eq Aid Adjustment	0.00		
2017-18 Equalization Aid	\$6,073,806		
Equalization Aid per Pupil	2,630.49		
Total Cost Sharing (Equal Aid) Percent	24.54%		



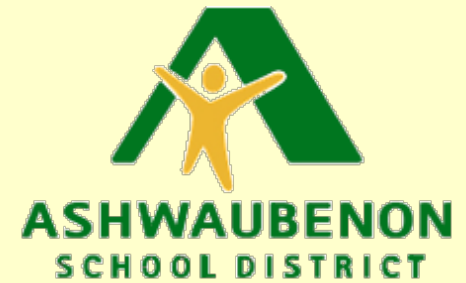
BUDGET ADOPTION 2017-18			
GENERAL FUND (FUND 10)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
Beginning Fund Balance (Account 930 000)	7,633,163.50	8,208,795.52	8,255,923.02
Ending Fund Balance, Nonspendable (Acct. 935 000)	131,755.96	140,000.00	140,000.00
Ending Fund Balance, Restricted (Acct. 936 000)	2,176,047.47	2,200,000.00	2,200,000.00
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)	5,900,992.09	5,915,923.02	5,915,923.02
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	8,208,795.52	8,255,923.02	8,255,923.02
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	17,345,745.00	17,032,310.00	16,023,445.00
240 Payments for Services	22,339.28	1,602.00	0.00
260 Non-Capital Sales	26,878.51	26,887.00	6,000.00
270 School Activity Income	44,208.22	40,548.00	40,000.00
280 Interest on Investments	2,441.95	2,076.00	5,000.00
290 Other Revenue, Local Sources	168,208.76	149,763.00	139,000.00
Subtotal Local Sources	17,609,821.72	17,253,186.00	16,213,445.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	6,748,796.00	7,730,673.00	8,269,482.00
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	6,748,796.00	7,730,673.00	8,269,482.00
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	11,033.95	10,935.00	16,278.00
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	11,033.95	10,935.00	16,278.00



GENERAL FUND (FUND 10)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
State Sources			
610 State Aid -- Categorical	487,759.16	690,849.00	1,141,363.00
620 State Aid -- General	5,764,894.00	4,771,616.00	6,073,806.00
630 DPI Special Project Grants	59,694.30	80,480.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	0.00	0.00	0.00
690 Other Revenue	440,840.00	209,159.00	202,934.00
Subtotal State Sources	6,753,187.46	5,752,104.00	7,418,103.00
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	135,264.68	126,742.00	114,889.00
750 IASA Grants	308,754.96	318,908.00	334,240.00
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	17,059.91	23,464.00	0.00
790 Other Federal Revenue - Direct	44,365.06	28,758.00	44,425.00
Subtotal Federal Sources	505,444.61	497,872.00	493,554.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	875.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	875.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	42,991.00	0.00	5,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	16,488.48	980,150.00	0.00
Subtotal Other Revenues	59,479.48	980,150.00	5,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	31,687,763.22	32,225,795.00	32,415,862.00

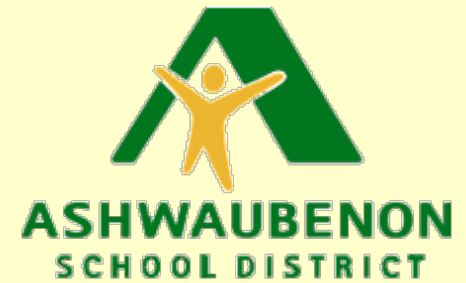
GENERAL FUND (FUND 10)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	9,101,933.91	8,838,969.00	9,613,328.00
120 000 Regular Curriculum	5,609,314.28	5,799,010.00	5,760,108.00
130 000 Vocational Curriculum	1,092,015.75	1,223,686.00	1,200,520.00
140 000 Physical Curriculum	940,082.90	975,383.00	956,687.00
160 000 Co-Curricular Activities	317,290.86	309,009.00	308,458.00
170 000 Other Special Needs	469,401.80	523,813.00	512,682.00
Subtotal Instruction	17,530,039.50	17,669,870.00	18,351,783.00
<i>Support Sources</i>			
210 000 Pupil Services	828,149.84	906,975.00	903,587.00
220 000 Instructional Staff Services	1,180,896.10	980,204.00	1,088,844.00
230 000 General Administration	381,750.50	383,938.00	400,324.00
240 000 School Building Administration	1,782,202.92	1,728,547.00	1,745,901.00
250 000 Business Administration	4,058,068.66	4,902,034.00	4,188,159.00
260 000 Central Services	1,177,883.24	1,169,897.00	1,311,042.00
270 000 Insurance & Judgments	80,582.06	82,372.00	75,000.00
280 000 Debt Services	27,491.44	12,627.00	25,000.00
290 000 Other Support Services	554,855.55	563,614.00	616,357.00
Subtotal Support Sources	10,071,880.31	10,730,208.00	10,354,214.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	2,749,064.88	3,023,242.00	2,957,950.00
430 000 Instructional Service Payments	761,146.51	755,347.50	751,915.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	3,510,211.39	3,778,589.50	3,709,865.00
TOTAL EXPENDITURES & OTHER FINANCING USES	31,112,131.20	32,178,667.50	32,415,862.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
900 000 Beginning Fund Balance	2,971.33	201.64	252.38
900 000 Ending Fund Balance	201.64	252.38	255.38
REVENUES & OTHER FINANCING SOURCES	180,579.37	160,410.00	71,943.00
100 000 Instruction	37,919.89	33,966.00	51,687.00
200 000 Support Services	4,244.84	3,072.00	15,716.00
400 000 Non-Program Transactions	141,184.33	123,321.26	4,537.00
TOTAL EXPENDTURES & OTHER FINANCING USES	183,349.06	160,359.26	71,940.00



SPECIAL EDUCATION FUND (FUND 27)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
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	2,739,064.88	2,623,242.00	2,957,950.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	32,451.17	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	32,451.17	0.00	0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	28,653.70	23,887.00	25,000.00
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	28,653.70	23,887.00	25,000.00
<i>State Sources</i>			
610 State Aid -- Categorical	852,401.00	872,213.00	926,446.00
620 State Aid -- General	1,616.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
Subtotal State Sources	854,017.00	872,213.00	926,446.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	1,099.00	13,497.00	15,697.00
730 DPI Special Project Grants	605,491.93	709,082.00	734,613.00
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	26,941.85	85,436.00	50,000.00
790 Other Federal Revenue - Direct	2,414.08	0.00	0.00
Subtotal Federal Sources	635,946.86	808,015.00	800,310.00
TOTAL REVENUES & OTHER FINANCING SOURCES	4,290,133.61	4,327,388.00	4,709,706.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	3,332,709.87	3,382,572.00	3,656,427.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	3,332,709.87	3,382,572.00	3,656,427.00
<i>Support Sources</i>			
210 000 Pupil Services	489,580.20	503,148.00	529,175.00
220 000 Instructional Staff Services	245,841.23	247,903.00	286,832.00
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	99,681.43	63,812.00	75,272.00
260 000 Central Services	28,029.76	22,019.00	29,000.00
Subtotal Support Sources	863,132.62	836,882.00	920,279.00
<i>Non-Program Transactions</i>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	94,291.12	107,934.00	133,000.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	94,291.12	107,934.00	133,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES	4,290,133.61	4,327,388.00	4,709,706.00

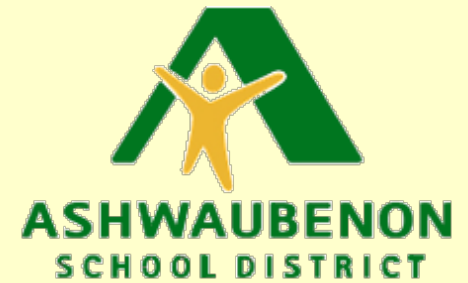


DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
900 000 Beginning Fund Balance	259,418.14	727,632.64	744,126.64
900 000 ENDING FUND BALANCES	727,632.64	744,126.64	761,347.64
TOTAL REVENUES & OTHER FINANCING SOURCES	1,399,416.00	774,416.00	774,416.00
281 000 Long-Term Capital Debt	931,201.50	757,922.00	757,195.00
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	931,201.50	757,922.00	757,195.00
842 000 INDEBTEDNESS, END OF YEAR	3,841,834.00	3,181,402.00	2,507,869.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	0.00	358,043.91	410,012.91
900 000 Ending Fund Balance	358,043.91	410,012.91	410,012.91
TOTAL REVENUES & OTHER FINANCING SOURCES	1,260,000.00	400,012.00	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	901,956.09	348,043.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	901,956.09	348,043.00	0.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	369,421.02	475,504.06	454,905.06
900 000 ENDING FUND BALANCE	475,504.06	454,905.06	220,321.06
TOTAL REVENUES & OTHER FINANCING SOURCES	1,399,077.04	1,275,470.00	1,263,000.00
200 000 Support Services	1,292,994.00	1,296,069.00	1,497,584.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,292,994.00	1,296,069.00	1,497,584.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	113,120.61	181,110.15	171,799.15
900 000 ENDING FUND BALANCE	181,110.15	171,799.15	171,799.15
TOTAL REVENUES & OTHER FINANCING SOURCES	447,134.36	471,647.00	537,040.00
200 000 Support Services	60,375.33	157,738.00	129,455.00
300 000 Community Services	318,769.49	323,220.00	407,585.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	379,144.82	480,958.00	537,040.00



Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
GROSS TOTAL EXPENDITURES -- ALL FUNDS	39,090,910.28	39,549,406.76	39,989,327.00
Interfund Transfers (Source 100) - ALL FUNDS	2,749,064.88	3,023,242.00	2,957,950.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	36,341,845.40	36,526,164.76	37,031,377.00
PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		0.51%	1.38%

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2015-16	Unaudited 2016-17	Budget 2017-18
General Fund	17,345,745.00	17,032,310.00	16,023,445.00
Referendum Debt Service Fund	1,275,000.00	650,000.00	650,000.00
Non-Referendum Debt Service Fund	124,416.00	124,417.00	124,417.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	400,000.00	450,000.00	475,800.00
TOTAL SCHOOL LEVY	19,145,161.00	18,256,727.00	17,273,662.00
PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR		-4.64%	-5.38%

Community Service Fund



- Police Liaison Officers (2)
 - Shared with Village
 - 50/50
- Pool and Auditorium Supplies, Cleaning, & Repairs
- Rec. Department Program & Pool/Auditorium Utilities
 - Evening and weekend costs for Gyms and schools
 - Operating cost for Pool and Auditorium
- Elementary and Middle Co-Curriculars
 - Open to all children in community
- Ashwaubenon Preschool & Parent Learning Program

Total Levy \$475,800
Total Budget \$537,040

**Ashwaubenon School District
Community Service Fund Budget Proposal**

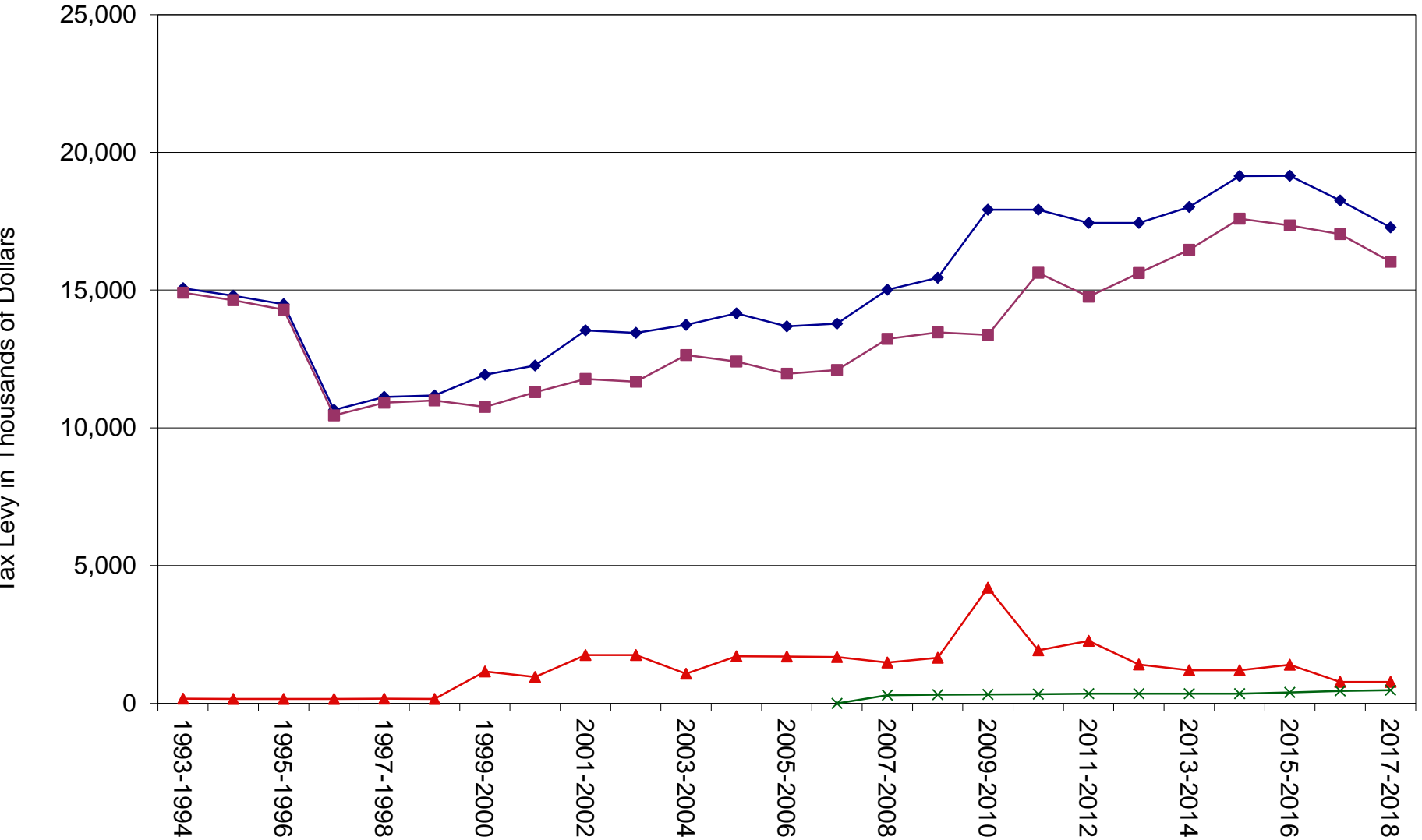


	Levy 2016-17	Budget 2016-17
<u>Police Liaison Officers</u>	145,000	145,000
<p>Police Liaison costs are shared with the Village of Ashwaubenon. This program develops a positive relationship between students and law enforcement officers, helping reduce and prevent issues for young people involving police in the community, and provides a more efficient system for solving the issues and problems that young people have in the community. The District pays 50% of the cost for two officers.</p>		
<u>Pool and Auditorium maintenance and Utilities</u>	128,000	128,000
<p>The District maintains the swimming pool which is used for community activities and Recreation Department programs. The new auditorium and aquatics facilities will significantly increase the amount of space to operate and maintain. While repair cost should be minimal, the increased competitive pool size, second pool, and additional auditorium will significantly add to the supplies and cleaning time needed to operate the facilities. A PAC manager will be hired and an additional .5 FTE custodian is needed to maintain the new facilities. This cost will be shared between the Village and District. Other workers will be hired as needed for events.</p>		
<u>Performing Arts Center Operations</u>	72,500	119,000
<p>The District runs the Community Performing Arts Center (PAC). Operations include salary and benefits for PAC manager, technical support, and staff for performances. The cost of the PAC manager is shared with the Village of Ashwaubenon other performance related costs are offset by ticket sales.</p>		
<u>Elementary and Middle Co-Curriculars</u>	105,540	113,540
<p>Co-curricular activities, at the elementary and middle school levels, are open to all children in the community even if they do not attend school in the district. These programs provide positive activities for elementary and middle school age children.</p>		
<u>Family Resource Center</u>	24,760	31,500
<p>The Family Resource Center at Cornier School provides parenting programs and assistance to parents of young children. These programs help parents become better parents and provide positive activities for young children and parents.</p>		
	475,800	537,040

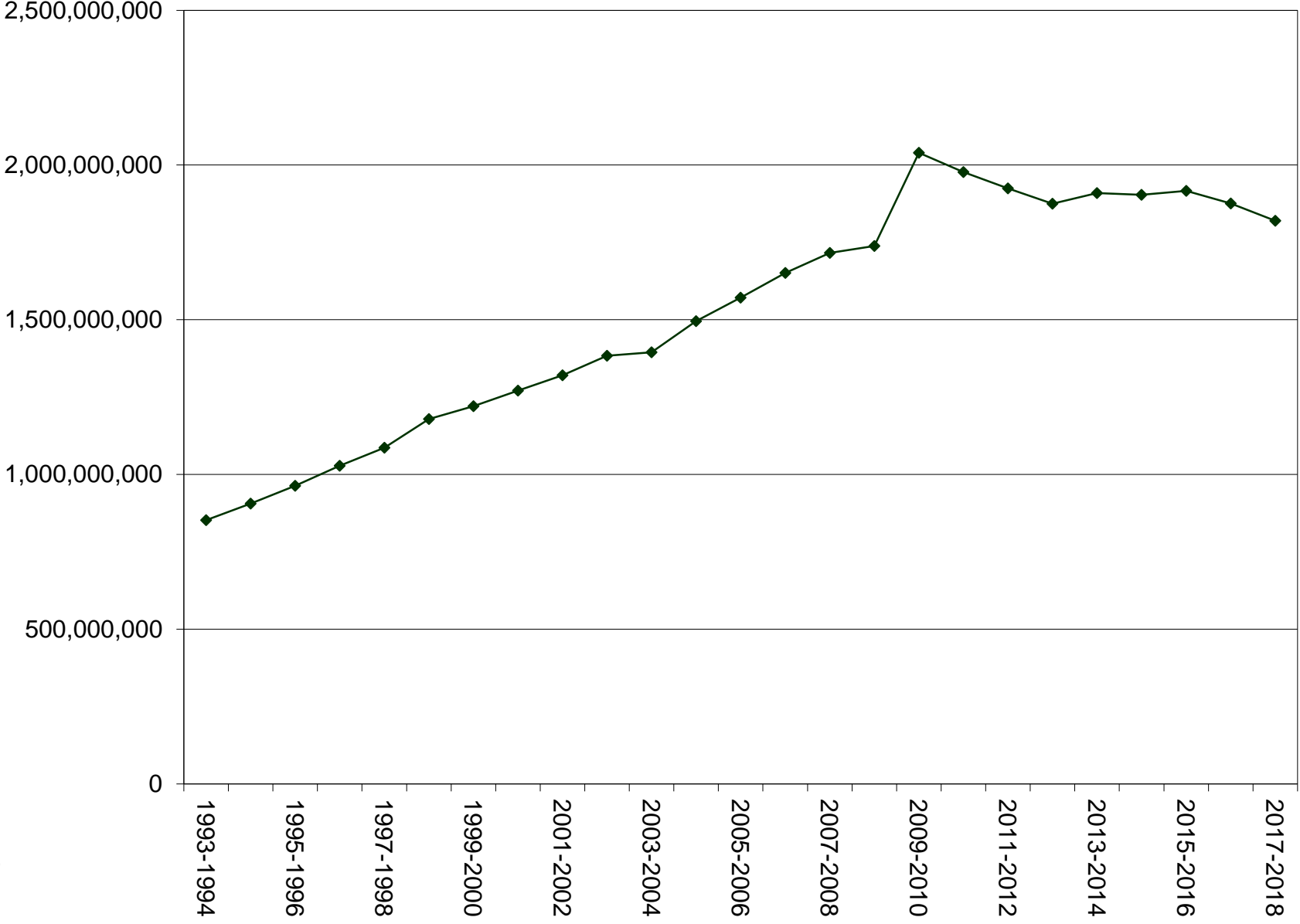
Community Service Fund Revenue

Levy	475,800
Family Resource Center fund raising	6,740
Student Fees	8,000
Village Share of PAC Manager	46,500
	537,040

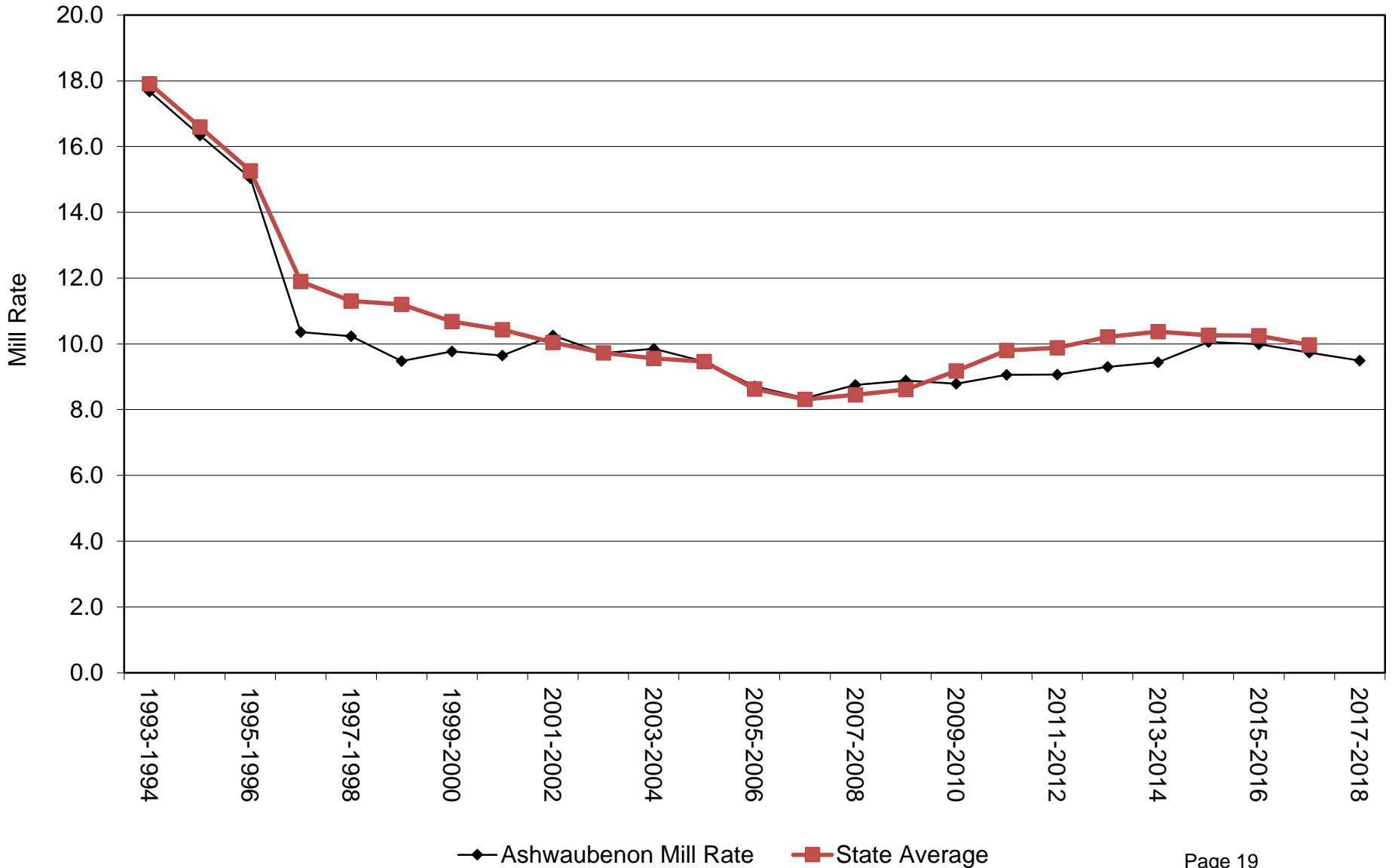
Ashwaubenon School District Comparison of Tax Levy Amount



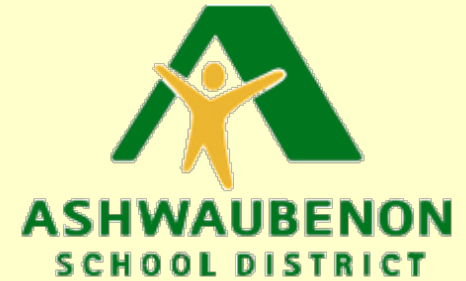
Ashwaubenon School District Comparison of Equalized Property Values



Ashwaubenon School District Comparison of Annual Equalized Mill Rate



All the information shared with you this evening is based on estimates and projections. The Board will finalize the Budget and Levy at the October Board meeting. All of the information presented is subject to change.



Variables Affecting Budget Projections

	Variable	Tax Levy	Mill Rate	Budget
1	General State Aid DPI certifies general aid in October	*	*	*
2	Enrollment Sept. 15 Revenue Limit Pupil Count Open Enrollment actual students	*	*	*
3	Equalized Valuation Certified by the State in Mid October		*	
4	Assessed Valuation Provided by the Village in December		*	
5	School Levy Tax Credit Provided by the Village in December		*	
6	Grants			*
7	Budget Adjustments and Changes			*



Questions ???

