

BUDGET HEARING/ANNUAL MEETING AGENDA

Monday, September 27, 2010

Central Administration Office

Board Room

13780 Hope Street, Brookfield, WI 53005

BUDGET HEARING – 7:00 p.m.

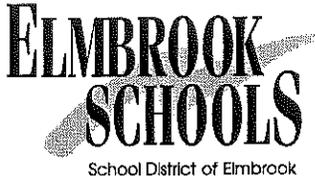
1. Call to Order by the Board President at 7:00 p.m.
2. Explanation of Budget Hearing Procedures
3. Presentation of the 2010-2011 Budget and Briefing on Financial Planning Ideas for Consideration for 2011-2014
4. Opportunity for Questions
5. Recognition of Gifts to the District During the 2009-2010 School Year

ANNUAL MEETING – 8:00 p.m.

1. Call to Order by the Board President at 8:00 p.m.
2. Pledge of Allegiance
3. Reading of Published Notice of Meeting by the Board Clerk
4. Motion to Elect Chairperson for the Annual Meeting
5. Presentation of Rules Governing the Annual Meeting by the Chairperson
 - a. Roberts' Rules of Order
 - b. Designation of Parliamentarian
 - c. Designation of Tellers
6. Approval of the Agenda
7. Report from the Superintendent
8. Report from the Board President
9. Oath of Residency
10. Motion to Authorize the Reimbursement of Actual and Necessary Board Members' Expenses for Travel Outside the School District in the Performance of Duties
11. Motion to Establish Salaries for Board Members
12. Motion to Levy Annual Tax
13. Motion to Establish Time of 2011 Annual Meeting – 7:00 p.m. on September 26, 2011
14. Adjournment

PLEASE NOTE:

- To qualify for voting on the business at hand, one must be over eighteen years of age, a citizen of the United States, and a current resident of the School District of Elmbrook for at least ten days.
- All motions and amendments are to be submitted in writing.
- All persons wishing to speak are asked to identify themselves by indicating their name and whether or not a resident of the District.



Mission of the School District of Elmbrook

The mission of the School District of Elmbrook is to educate and inspire every student to think, to learn, and to succeed.

Vision for the School District of Elmbrook

The future of the School District of Elmbrook is to be an exemplary District with an uncompromising commitment to achieve powerful results for all students.

Students communicate effectively, master core academic subjects, have the ability to solve complex academic and community problems, become independent analytical thinkers, develop interpersonal skills, use technology appropriately, make ethical decisions, understand differences in work cultures, and exhibit creativity.

All staff collaborates and engages with each other to deliver exceptionally strong, balanced programming through relevant, dynamic instruction focused on student learning. We demonstrate our commitment to continuous improvement through research, ongoing professional development, and use of best practice. We work relentlessly to develop meaningful connections with every student to ensure success.

Families and community participate in the life of the schools through partnerships and volunteering with the district to support the mission and vision. The District values the strong partnership, effectively communicates, and safeguards the community's investment. The culture of the School District of Elmbrook is built on a commitment to excellence and continuous improvement. Together we celebrate success.

Goals Areas To Support the District Mission and Vision

Strategic Goal Areas

- ▶ Student Learning
- ▶ Connected Learning Community
- ▶ Fiscal Responsibility

Contributing Goal Areas

- ▶ Employee Development
- ▶ Alignment of Support Systems

2009-2010 BOARD GOALS YIELD PROGRESS

BOARD GOAL 1 – The Board will increase the effectiveness of committees and Board responses to committee recommendations.

- Committee chairs and members, supported by administrators, became more conscious of developing well thought out recommendations to equip the Board for action.
- The Board became more conscious of starting discussions with committee recommendations, refining them as needed to reflect Board interests and community input that tends to occur more at the Board than committee level, and then moving to Board action. Items tended to move along more quickly from committee recommendation to Board action than during the time period that prompted this goal.
- The Board adopted a revised committee structure to better utilize Board and administrative capacity to deploy the major goal areas of the strategic plan. Rather than continuing a separate Policy and Legislative committee, the revised structure distributes policy review to the other committees to which the policy series align, which also created capacity to add a Resource Development focus to the former Policy and Legislative committee. A target was identified for the Assessment and Continue Improvement Committee to oversee 2010-2011 development of a balanced scorecard of measures and indicators to track and monitor major goal areas of the strategic plan and district.

BOARD GOAL 2 – The Board will address themes from spring 2009 survey and focus group feedback.

- The Personnel Committee planned a Board/Administrator workshop to invest in themes of communication, relationship, and trust.
- Distinctions between governance and operational roles were openly discussed which led to increased awareness by administrators and committees to equip the Board for governance, and increased awareness by individual members, committees, and the Board of when they are operating in each role and the rationale for doing so.
- The Personnel Committee and administrators developed a schedule for two-way communication on key issues during segments of future administrator/principal meetings.

BOARD GOAL 3 – The Board will develop a process and alternatives to anticipate a projected decline in resident enrollment.

- The Board chartered an Enrollment Management Study team that met from January through June to develop recommendations on the enrollment topics of four year old kindergarten, Chapter 220, open enrollment, elementary school closing, and class size.
- The Board heard recommendations from six budget study teams that had developed cost saving or revenue enhancement recommendations for 2011-2012. Recommended changes in high school schedule and staff assignments and in middle school consolidation of electives were approved, and other recommendations await further development or time to be scheduled for Board discussion and action.

2009-2010 DISTRICT GOALS YIELD PROGRESS

DISTRICT GOAL 1 – The District will support and monitor District action plans and school improvement plans to achieve multiyear student learning targets.

- District action plans were created around the major goal areas in the strategic plan of student learning, fiscal responsibility, and connected learning community. School improvement plans were updated around current assessment data and targets for the aggregate and disaggregated groups of students. While the monitoring of district and school plans occurred by department and school, the next step identified was to develop a balanced scorecard to regularly track and monitor measures and indicators.
- Student achievement as measured by the Wisconsin Knowledge and Concepts Exam was competitive in all areas. Advanced and proficient levels were 94% for 4th grade reading, 96% for 8th grade reading, and 93% for 10th grade reading. In math, advanced and proficient levels were 96% in 4th grade, 91% in 8th grade, and 90% in 10th grade.
- Student achievement as measured by ACT scores increased from 24.6 to 24.9 in reading, from 24.1 to 24.9 in English, from 24.5 to 24.8 in math, and from 23.9 to 24.2 in science. The ACT composite score of 24.8 was fourth highest among academic benchmarks.
- The percentage of AP students taking exams was highest and the percentage passing these exams at a score of 3 or above was second among academic benchmarks.

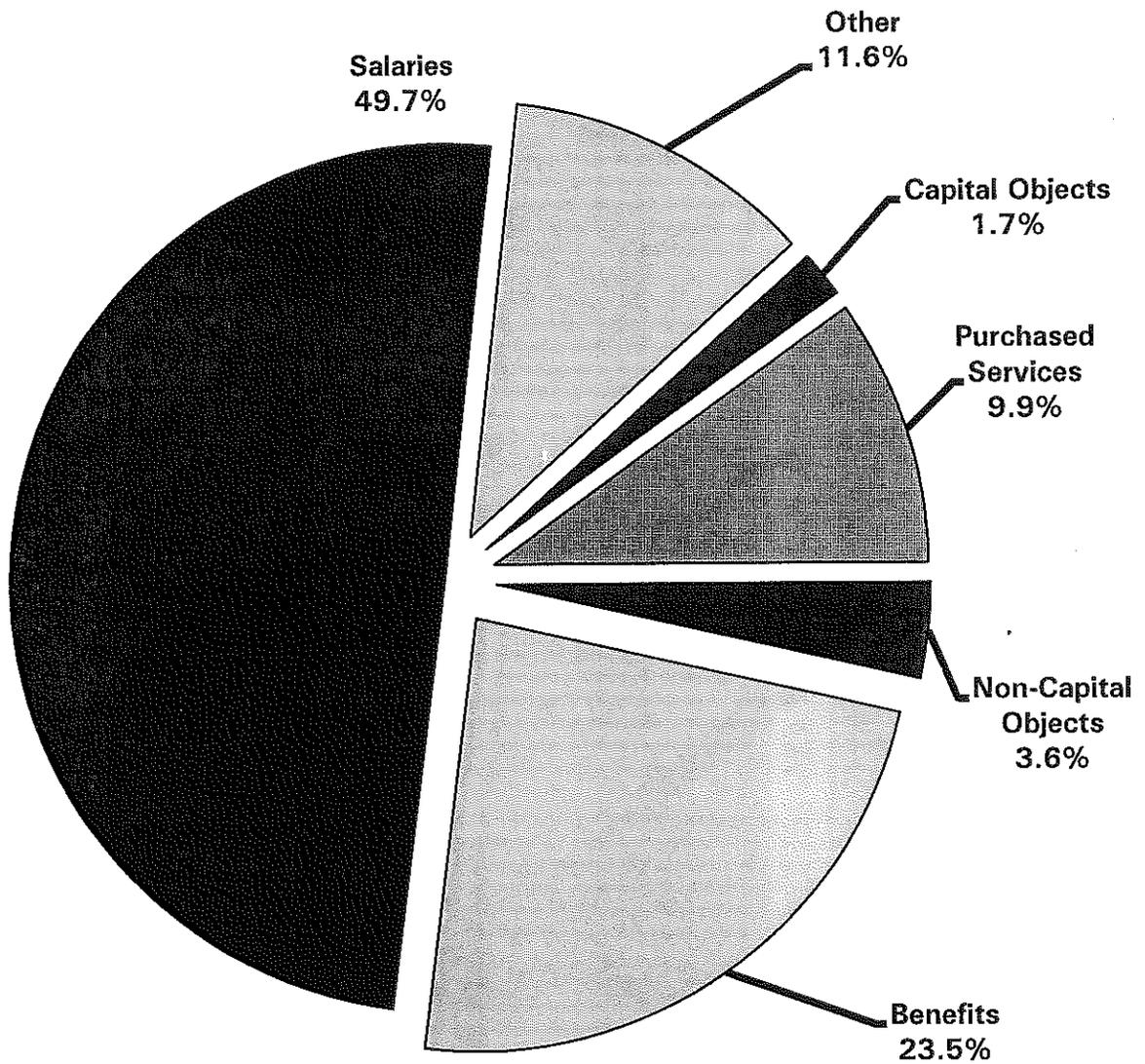
DISTRICT GOAL 2 – The District will embed goal setting and quality tools throughout the organization.

- Guided by the strategic plan and qualitative or quantitative indicators, goals were developed at the Board, district, superintendent, and school levels. The goal setting process extended into many departments, grade levels, and classroom. These goals were identified, implemented, evaluated, and refined through application of the PDSA process.

DISTRICT GOAL 3 – The District will align efforts to achieve balanced budget projections.

- All departments and schools participated in a rolling five year financial planning process guided by the priorities in the strategic plan. While budgets balance on an annual basis, projections for future years show gaps between revenues and expenditures. Efforts to close these gaps have included the work of six budget study teams, the recommendations of the Enrollment Management Study Team, and negotiations by the District to reduce employee salaries and benefits to current revenue increases, which approximate 2%. Non-represented employees have agreed to 2% packages to include an increased contribution to health and dental premium shares. Represented employee groups have been slower to align efforts to achieve balanced budget projections. If their approach to negotiations doesn't change with the times, it will be an ongoing challenge for the district to align efforts to achieve balanced budget projections.
- The district will begin a process to identify thresholds for programs, services, and class sizes that represent an Elmbrook education as the basis for further financial planning.

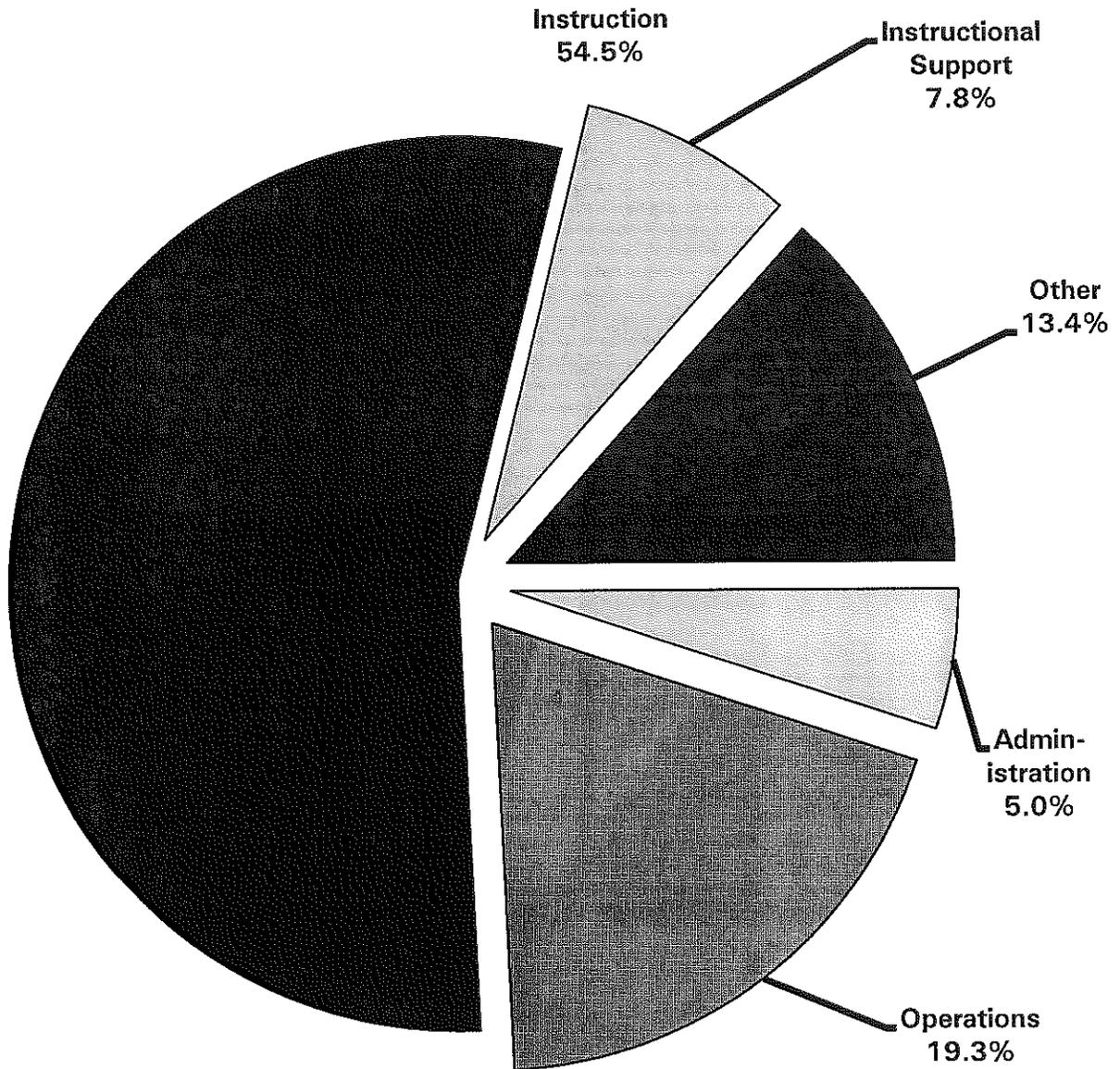
2010-11 PROPOSED BUDGET EXPENDITURES BY OBJECT



EXPENDITURES BY OBJECT

Object	GENERAL FUND (Fund 10)	2008-09 Actual Expenditures	2009-10 Adjusted Budget	2010-11 Proposed Budget	Increase or (Decrease) in Proposed Budget	Percentage of Increase or (Decrease)
100's	Salaries	\$ 41,553,972	\$ 42,352,355	\$ 42,322,684	\$ (29,671)	(0.1)%
200's	Employee Benefits	\$ 18,034,905	\$ 19,391,552	\$ 20,007,868	\$ 616,316	3.2%
	<u>Purchased Services</u>					
310	Personal Services	\$ 668,753	\$ 519,250	\$ 545,624	\$ 26,374	5.1%
323-328	Property Services	1,630,205	1,693,884	1,562,320	(131,564)	(7.8)%
331 & 332	Natural Gas & Oil	556,561	721,595	621,865	(99,730)	(13.8)%
336	Electricity	819,040	989,539	1,002,472	12,933	1.3%
337 & 338	Water and Sewer	91,794	104,276	109,603	5,327	5.1%
341	Pupil Travel	2,974,314	3,099,479	3,227,598	128,119	4.1%
342	Employee Travel	181,839	226,629	219,269	(7,360)	(3.2)%
343	Contracted Service Travel	7,192	60,629	62,582	1,953	3.2%
345	Pupil Lodging and Meals	42,998	0	0	0	0.0%
348	Vehicle Fuel	33,456	23,568	22,800	(768)	(3.3)%
351-354, 356-359	Communications	222,994	296,696	284,486	(12,210)	(4.1)%
355	Telephone	57,997	54,676	54,210	(466)	(0.9)%
360	Information Technology	114	220	220	0	0.0%
370	Educational Services	6,915	19,000	19,000	0	0.0%
381	Payments to Municipalities	21,575	12,812	19,712	6,900	53.9%
382	Interdistrict Payments	355,226	431,681	611,640	179,959	41.7%
386-389	Pymts to Intermediate Units	73,358	57,900	83,100	25,200	43.5%
	Total Purchased Services	\$ 7,744,331	\$ 8,311,834	\$ 8,446,501	\$ 134,667	1.6%
	<u>Non-Capital Objects</u>					
411-419	Supplies and Materials	\$ 1,154,953	\$ 1,461,854	\$ 1,381,389	\$ (80,465)	(5.5)%
420	Apparel	68,760	82,180	58,435	(23,745)	(28.9)%
431-439	Media	626,847	403,280	365,480	(37,800)	(9.4)%
444-449	Non-Capital Equipment	53,673	55,639	72,838	17,199	30.9%
450	Items for Resale	81,768	102,170	117,510	15,340	15.0%
460	Equipment Components	126,716	97,418	110,212	12,794	13.1%
471 & 472	Textbooks and Workbooks	166,724	525,506	529,165	3,659	0.7%
480	Non-Instructional Computer Software	276,340	390,517	346,266	(44,251)	(11.3)%
490	Other Non-Capital Objects	72,871	56,254	53,601	(2,653)	(4.7)%
	Total Non-Capital Objects	\$ 2,628,652	\$ 3,174,818	\$ 3,034,896	\$ (139,922)	(4.4)%
	<u>Capital Objects</u>					
521 & 522	Site Component - Addition & Replacement	\$ 5,020	\$ 16,839	\$ 30,500	\$ 13,661	81.1%
531	Building Acquisition	0	0	0	0	0.0%
537	Building Rentals	161,701	166,200	167,000	800	0.5%
541 & 542	Building Component - Addition & Replacement	12,180	81,032	18,500	(62,532)	(77.2)%
551, 553-554, 561						
563, & 564	Equipment/Computer Purchase	1,123,019	941,054	994,326	53,272	5.7%
552 & 562	Vehicle Purchase	76,599	35,000	0	(35,000)	(100.0)%
571	Equipment Rental	194,546	191,364	212,886	21,522	11.2%
572	Vehicle Rental	20,582	27,000	27,000	0	0.0%
	Total Capital Objects	\$ 1,593,647	\$ 1,458,489	\$ 1,450,212	\$ (8,277)	(0.6)%
	<u>Debt Retirement - General Fund</u>					
676	TEACH Loans - Principal	\$ 172,403	\$ 0	\$ 0	\$ 0	0.0%
682	Temporary Borrowing - Interest	79,410	20,000	20,000	0	0.0%
686	TEACH Loans - Interest	9,051	0	0	0	0.0%
	Total Debt Retirement-Gen Fund	\$ 260,864	\$ 20,000	\$ 20,000	\$ 0	0.0%
	<u>Insurance</u>					
711-719	District Insurance	\$ 555,579	\$ 527,192	\$ 550,477	\$ 23,285	4.4%
730	Unemployment Compensation	32,482	35,000	60,000	25,000	71.4%
	Total Insurance	\$ 588,061	\$ 562,192	\$ 610,477	\$ 48,285	8.6%
	<u>Operating Transfers-Out</u>					
827	Special Education	\$ 8,452,711	\$ 8,783,562	\$ 8,736,327	\$ (47,235)	(0.5)%
838	Non-Referendum Debt Service	46,799	53,104	43,275	(9,829)	(18.5)%
	Total Operating Transfers-Out	\$ 8,499,510	\$ 8,836,666	\$ 8,779,602	\$ (57,064)	(0.6)%
	<u>Other Objects</u>					
941-943	Dues and Fees	\$ 315,854	\$ 352,053	\$ 372,748	\$ 20,695	5.9%
960-964, 968-969 & 9	Adjustments	107,399	0	0	0	0.0%
971 & 972	Aidable & Non-Aidable Refunds	30,807	25,000	25,000	0	0.0%
995	Shared Receipts	4,831	0	0	0	0.0%
999	Other Misc - Contingency	65,150	75,000	75,000	0	0.0%
	Total Other Objects	\$ 524,041	\$ 452,053	\$ 472,748	\$ 20,695	4.6%
	Total General Fund Expenditures (Fund 10)	\$ 81,427,983	\$ 84,559,959	\$ 85,144,988	\$ 585,029	0.7%
	General Fund Reserve	2,214,494	189,769	236,694	46,925	24.7%
	Total General Fund Resources	\$ 83,642,477	\$ 84,749,728	\$ 85,381,682	\$ 631,954	0.7%

2010-11 PROPOSED BUDGET EXPENDITURES BY FUNCTION

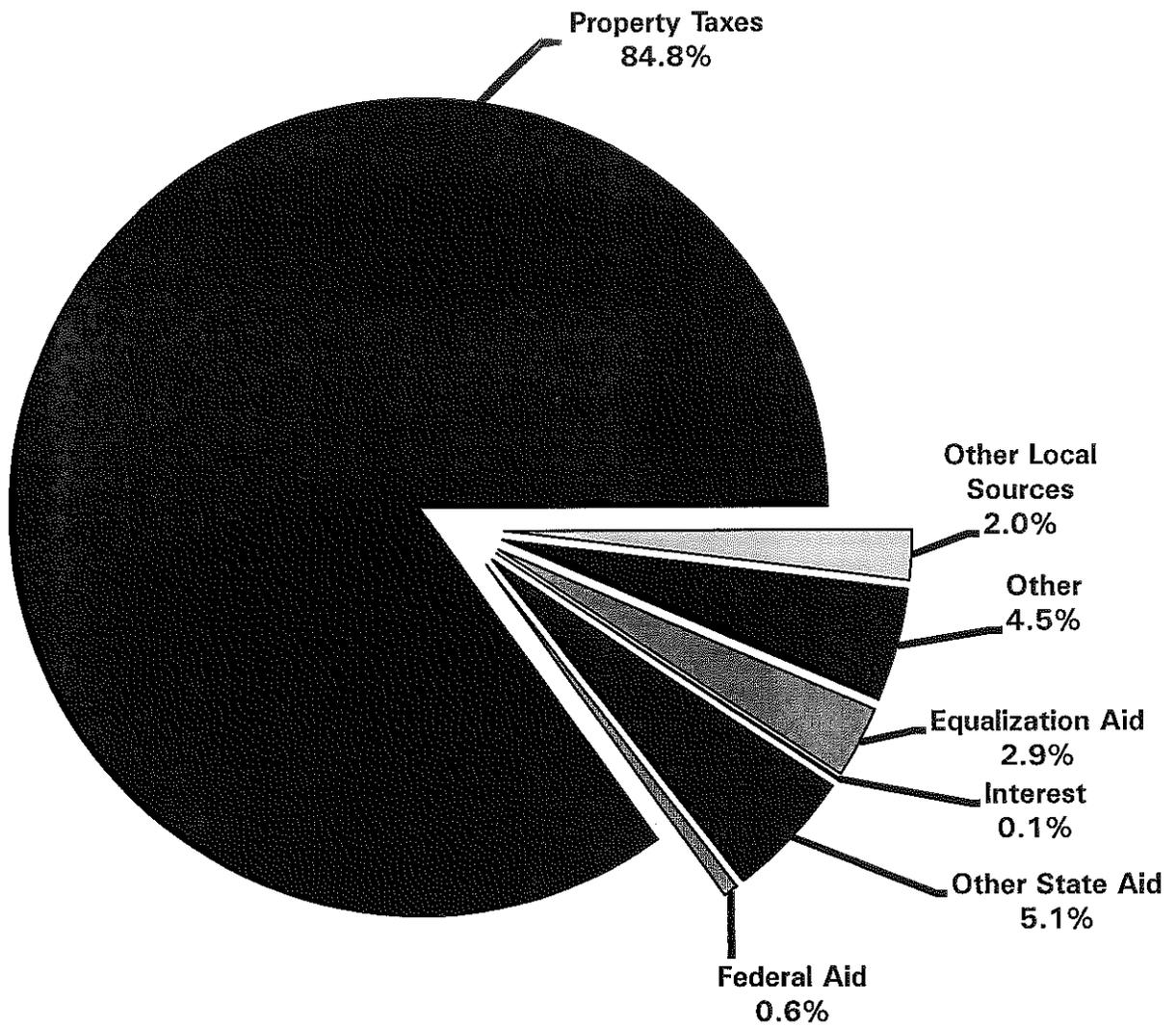


SCHOOL DISTRICT OF ELMBROOK
2010-11 PROPOSED BUDGET

EXPENDITURES BY FUNCTION

Function		2008-09 Actual Expenditures	2009-10 Adjusted Budget	2009-10 Unaudited Actual Expenditures	2010-11 Proposed Budget
	<u>GENERAL FUND (Fund 10)</u>				
110000	Undifferentiated Curriculum	\$ 14,103,316	\$ 14,770,540	\$ 14,357,737	\$ 15,184,214
120000	Regular Curriculum	24,648,192	25,622,917	24,510,244	26,117,449
130000	Vocational Curriculum	1,609,036	1,704,189	1,585,228	1,578,825
140000	Physical Curriculum	2,296,018	2,305,675	2,253,665	2,250,903
160000	Co-Curricular Activities	1,340,715	1,283,112	1,341,326	1,269,695
170000	Special Needs	22,764	39,636	18,101	41,483
	TOTAL INSTRUCTION	<u>\$ 44,020,041</u>	<u>\$ 45,726,069</u>	<u>\$ 44,066,301</u>	<u>\$ 46,442,569</u>
210000	Pupil Services	\$ 2,658,779	\$ 3,008,435	\$ 2,922,584	\$ 3,081,124
220000	Instructional Staff Services	3,424,037	3,475,786	3,358,892	3,537,358
230000	General Administration	1,118,316	1,123,339	1,078,025	1,137,102
240000	School Building Administration	3,027,670	3,073,410	3,039,995	3,154,263
250000	Business Administration	13,659,653	14,461,283	13,875,163	13,553,624
260000	Central Services	1,939,623	1,725,419	1,736,312	1,978,071
270000	Insurance & Judgments	815,994	803,091	815,651	855,193
280000	Debt Services	260,864	20,000	10,009	20,000
290000	Other Support Services	1,432,515	1,775,780	1,481,604	1,870,442
	TOTAL SUPPORT SERVICES	<u>\$ 28,337,451</u>	<u>\$ 29,466,543</u>	<u>\$ 28,318,235</u>	<u>\$ 29,187,177</u>
400000	TOTAL NON-PROGRAM TRANSACTIONS	<u>\$ 9,070,491</u>	<u>\$ 9,367,347</u>	<u>\$ 7,789,648</u>	<u>\$ 9,515,242</u>
	TOTAL GENERAL FUND EXPENDITURES (Fund 10)	<u>\$ 81,427,983</u>	<u>\$ 84,559,959</u>	<u>\$ 80,174,184</u>	<u>\$ 85,144,988</u>
	General Fund Reserve	2,214,494	189,769	4,328,225	236,694
	TOTAL GENERAL FUND RESOURCES	<u>\$ 83,642,477</u>	<u>\$ 84,749,728</u>	<u>\$ 84,502,409</u>	<u>\$ 85,381,682</u>
	TOTAL GIFT FUND EXPENDITURES (Fund 21)	<u>\$ 262,412</u>	<u>\$ 200,000</u>	<u>\$ 263,487</u>	<u>\$ 219,000</u>
	Gift Fund Reserve	(19,577)	0	3,062	0
	TOTAL GIFT FUND RESOURCES	<u>\$ 242,835</u>	<u>\$ 200,000</u>	<u>\$ 266,549</u>	<u>\$ 219,000</u>
	<u>SPECIAL EDUCATION FUND (Fund 27)</u>				
100000	Instruction	\$ 12,639,415	\$ 13,809,009	\$ 13,223,380	\$ 13,785,961
200000	Support Services	3,560,663	4,634,243	4,172,661	4,006,411
400000	Non Program Transactions	1,116,051	1,033,581	995,348	947,677
	TOTAL SPECIAL EDUCATION FUND EXPENDITURES (Fund 27)	<u>\$ 17,316,129</u>	<u>\$ 19,476,833</u>	<u>\$ 18,391,389</u>	<u>\$ 18,740,049</u>
	NON-REFERENDUM DEBT SERVICE EXPENDITURES (Fund 38)	<u>\$ 693,055</u>	<u>\$ 713,759</u>	<u>\$ 713,758</u>	<u>\$ 600,358</u>
	Non-Referendum Debt Service Reserve	(4,830)	(5,700)	(5,699)	(16,912)
	NON-REFERENDUM DEBT SERVICE FUND RESOURCES	<u>\$ 688,225</u>	<u>\$ 708,059</u>	<u>\$ 708,059</u>	<u>\$ 583,446</u>
	REFERENDUM APPROVED DEBT SERV. EXPENDITURES (Fund 39)	<u>\$ 3,360,782</u>	<u>\$ 5,226,065</u>	<u>\$ 5,322,097</u>	<u>\$ 5,217,064</u>
	Referendum Approved Debt Service Reserve	2,193,612	(356,065)	(466,102)	(14,479)
	REFERENDUM APPROVED DEBT SERV. FUND RESOURCES	<u>\$ 5,554,394</u>	<u>\$ 4,870,000</u>	<u>\$ 4,855,995</u>	<u>\$ 5,202,585</u>
	HIGH SCHOOL BUILDING PROJECT FUND EXPENDITURES (Fund 42)	<u>\$ 12,032,797</u>	<u>\$ 39,168,600</u>	<u>\$ 38,905,083</u>	<u>\$ 10,269,644</u>
	High School Building Project Fund Reserve	50,758,394	(38,738,600)	(38,404,713)	(10,256,385)
	HIGH SCHOOL BUILDING PROJECT FUND RESOURCES	<u>\$ 62,791,191</u>	<u>\$ 430,000</u>	<u>\$ 500,370</u>	<u>\$ 13,259</u>
	ARRA PROJECTS FUND EXPENDITURES (Fund 45)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,012,472</u>	<u>\$ 0</u>
	AARA Projects Fund Reserve	0	0	0	0
	ARRA PROJECTS FUND EXPENDITURES (Fund 45)	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 2,012,472</u>	<u>\$ 0</u>
	CAPITAL PROJECTS FUND EXPENDITURES (Fund 49)	<u>\$ 390,275</u>	<u>\$ 236,650</u>	<u>\$ 447,639</u>	<u>\$ 554,978</u>
	Capital Projects Fund Reserve	(88,601)	234,112	(26,429)	48,982
	CAPITAL PROJECTS FUND RESOURCES	<u>\$ 301,674</u>	<u>\$ 470,762</u>	<u>\$ 421,210</u>	<u>\$ 603,960</u>
	FOOD SERVICE FUND EXPENDITURES (Fund 50)	<u>\$ 2,920,978</u>	<u>\$ 3,086,940</u>	<u>\$ 2,837,719</u>	<u>\$ 3,142,589</u>
	Food Service Fund Reserve	(142,911)	(37,781)	116,180	51,404
	FOOD SERVICE FUND RESOURCES	<u>\$ 2,778,067</u>	<u>\$ 3,049,159</u>	<u>\$ 2,953,899</u>	<u>\$ 3,193,993</u>
	PRIVATE BENEFIT TRUST FUND EXPENDITURES (Fund 72)	<u>\$ 1,308</u>	<u>\$ 1,200</u>	<u>\$ 712</u>	<u>\$ 400</u>
	Private Benefit Trust Fund Reserve	(937)	(1,080)	(647)	(280)
	PRIVATE BENEFIT TRUST FUND RESOURCES	<u>\$ 371</u>	<u>\$ 120</u>	<u>\$ 65</u>	<u>\$ 120</u>
	EMPLOYEE BENEFIT TRUST FUND EXPENDITURES (Fund 73)	<u>\$ 1,888,513</u>	<u>\$ 2,317,905</u>	<u>\$ 1,927,034</u>	<u>\$ 1,888,896</u>
	Employee Benefit Trust Fund Reserve	512,847	530,000	503,751	530,000
	EMPLOYEE BENEFIT TRUST FUND RESOURCES	<u>\$ 2,401,360</u>	<u>\$ 2,847,905</u>	<u>\$ 2,430,785</u>	<u>\$ 2,418,896</u>
	COMMUNITY SERVICE FUND EXPENDITURES (Fund 80)	<u>\$ 134,933</u>	<u>\$ 137,126</u>	<u>\$ 137,797</u>	<u>\$ 392,346</u>

2010-11 PROPOSED BUDGET REVENUES



SCHOOL DISTRICT OF ELMBROOK
2010-11 PROPOSED BUDGET

REVENUE BY SOURCE

Source Numbers	Receipts	2008-09 Actual Receipts	2009-10 Adjusted Budget	2010-11 Proposed Budget	Increase or (Decrease) in Proposed Budget	Percentage of Increase or (Decrease)
Operating Transfers-In						
127	Special Education Fund	\$ 46,799	\$ 53,104	\$ 43,275	\$ (9,829)	(18.5%)
	Total - Operating Transfers-In	\$ 46,799	\$ 53,104	\$ 43,275	\$ (9,829)	(18.5%)
Local Sources						
211	Current Property Tax	\$ 70,962,246	\$ 71,974,018	\$ 72,396,468	\$ 422,450	0.6%
212	Chargeback Property Tax	19,297	30,506	25,000	(5,506)	(18.0%)
262	Sale Material - Resale	78,619	102,170	117,510	15,340	15.0%
263	Work Center Revenue	4,034	10,150	10,150	0	0.0%
264	Offset Press Proceeds	117,792	65,000	65,000	0	0.0%
269	Other Non-Capital Sales	1,192	0	0	0	0.0%
271	Admissions	137,637	121,910	116,900	(5,010)	(4.1%)
274	W.I.A.A. Revenue	25,393	0	0	0	0.0%
279	Other School Activity Income	82,114	16,350	16,350	0	0.0%
280	Interest on Investments	207,919	68,678	84,285	15,607	22.7%
292	Student Fees	925,316	1,025,384	1,197,002	171,618	16.7%
293	Rental of School Bldgs & Sites	110,512	109,750	109,750	0	0.0%
294	Rental of School Bldgs & Sites-Custodial	15,142	16,700	16,700	0	0.0%
295	Summer School Revenue	61,576	63,561	31,195	(32,366)	(50.9%)
297	Student Fines	5,883	5,745	5,645	(100)	(1.7%)
	Total - Local Sources	\$ 72,754,672	\$ 73,609,922	\$ 74,191,955	\$ 582,033	0.8%
Inter-District Pymts Within WI						
317	Transit of Federal Aid	\$ 49,496	\$ 60,916	\$ 60,916	\$ 0	0.0%
345	General Tuition - Open Enrollment	2,478,583	3,137,741	3,649,452	511,711	16.3%
	Total - Inter-Dist Pymts Within WI	\$ 2,528,079	\$ 3,198,657	\$ 3,710,368	\$ 511,711	16.0%
State Sources						
612	Gen. Transportation Aid	\$ 173,689	\$ 168,211	\$ 168,212	\$ 1	0.0%
613	Library Aid (Common Sch Inc)	324,305	260,000	297,042	37,042	14.2%
616	Integration Aid	2,847,650	3,351,292	3,059,331	(291,961)	(8.7%)
621	Equalization Aid	1,851,857	2,529,007	2,445,811	(83,196)	(3.3%)
630	Special Projects Grants	11,932	13,188	5,625	(7,563)	(57.3%)
691	Tax Exempt Computer Aid	744,880	830,374	837,517	7,143	0.9%
699	Other Revenue State Sources	4,950	0	0	0	0.0%
	Total - State Sources	\$ 5,959,263	\$ 7,152,072	\$ 6,813,538	\$ (338,534)	(4.7%)
Federal Sources						
718	AARA State Fiscal Stabilization Funds	\$ 1,408,229	\$ 0	\$ 0	\$ 0	0.0%
730	Special Projects Grant	231,774	249,639	231,629	(18,010)	(7.2%)
751	ECIA - Title I	324,218	325,713	325,713	0	0.0%
752	ECIA - Title V	2,090	0	0	0	0.0%
790	Other Revenue From Federal Sources	787	0	0	0	0.0%
	Total - Federal Sources	\$ 1,967,098	\$ 575,352	\$ 557,342	\$ (18,010)	(3.1%)
Other Financing Sources						
860	Compensation for Sale or Loss of Fixed Assets	\$ 3,621	\$ 4,000	\$ 4,000	\$ 0	0.0%
	Total - Other Financing Sources	\$ 3,621	\$ 4,000	\$ 4,000	\$ 0	0.0%
Other Revenues						
962	Inventory	\$ 3,646	\$ 0	\$ 0	\$ 0	0.0%
964	Insurance - Non-Capital Losses	135,353	0	0	0	0.0%
969	Other Adjustments	106,981	0	0	0	0.0%
971	Refund of Disbursement - Aidable	98,213	16,233	18,447	2,214	13.6%
972	Refund of Disbursement -Non-Aidable	1,916	0	0	0	0.0%
990	Other Miscellaneous Revenues	36,836	140,388	42,757	(97,631)	(69.5%)
	Total - Other Revenues	\$ 382,945	\$ 156,621	\$ 61,204	\$ (95,417)	(60.9%)
	Total General Fund Revenue	\$ 83,642,477	\$ 84,749,728	\$ 85,381,682	\$ 631,954	0.7%

SCHOOL DISTRICT OF ELMBROOK
2010-11 PROPOSED BUDGET

10

SUMMARY PAGES FUNDS 21-80
REVENUE BY SOURCE AND EXPENDITURES BY FUNCTION

		2008-09 Actual Receipts or Expenditures	2009-10 Adjusted Budget	2010-11 Proposed Budget	(Decrease) in Proposed Budget	of Increase or (Decrease)
GIFT FUND (Fund 21)						
Source						
Number	Revenue					
280	Interest on Investments	\$ 6	\$ 0	\$ 0	\$ 0	0.0%
290	Other Revenue from Local Sources	242,829	200,000	219,000	19,000	9.5%
	Total Gift Fund Revenue	\$ 242,835	\$ 200,000	\$ 219,000	\$ 19,000	9.5%
Function						
	Expenditures					
110000	Undifferentiated Curriculum	\$ 84,238	\$ 0	\$ 0	\$ 0	0.0%
120000	Regular Curriculum	56,937	0	19,000	19,000	100.0%
130000	Vocational Curriculum	1,963	0	0	0	0.0%
140000	Physical Curriculum	7,309	0	0	0	0.0%
150000	Special Curriculum	0	0	0	0	0.0%
160000	Co-Curricular Activities	31,433	0	0	0	0.0%
170000	Special Needs	3,688	0	0	0	0.0%
210000	Pupil Services	0	0	0	0	0.0%
220000	Instructional Staff Support Services	4,853	0	0	0	0.0%
240000	School Building Administration	1,089	200,000	200,000	0	0.0%
250000	Business Administration	68,038	0	0	0	0.0%
260000	Central Services	2,864	0	0	0	0.0%
	Total Gift Fund Expenditures	\$ 262,412	\$ 200,000	\$ 219,000	\$ 19,000	9.5%
	Gift Fund Reserve	(19,577)	0	0	0	0.0%
	Total Gift Fund Resources	\$ 242,835	\$ 200,000	\$ 219,000	\$ 19,000	9.5%
SPECIAL EDUCATION FUND (Fund 27)						
Source						
Number	Revenue					
110	Operating Transfers-In General Fund	\$ 8,452,711	\$ 8,833,562	\$ 8,736,327	\$ (97,235)	(1.1%)
200	Revenue from Local Sources	0	0	0	0	0.0%
310	Transit of State Handicapped Aids	7,776	4,914	4,914	0	0.0%
340	Payments For Services	3,156,782	3,357,933	3,446,191	88,258	2.6%
500	Rev from Intermediate Sources	45,121	38,320	0	(38,320)	(100.0%)
610	State Aid	3,874,400	3,807,780	3,933,552	125,772	3.3%
620	Payments in Lieu of Taxes	49,513	45,000	45,000	0	0.0%
710	Federal Aid	27,307	25,000	25,000	0	0.0%
730	Special Projects Grants	1,551,887	3,237,024	2,350,820	(886,204)	(27.4%)
780	Other Federal Revenue From State	140,042	120,000	195,000	75,000	62.5%
900	Other Miscellaneous Revenue	10,590	7,300	3,245	(4,055)	(55.5%)
	Total Special Education Fund Revenue	\$ 17,316,129	\$ 19,476,833	\$ 18,740,049	\$ (736,784)	(3.8%)
Function						
	Expenditures					
120000	Regular Curriculum	\$ 10,036	\$ 10,222	\$ 10,478	\$ 256	2.5%
130000	Vocational Curriculum	20,986	21,400	20,633	(767)	(3.6%)
140000	Physical Curriculum	6,312	6,808	8,252	1,444	21.2%
150000	Special Curriculum	12,602,081	13,770,028	13,745,945	(24,083)	(0.2%)
170000	Special Needs	0	551	653	102	18.5%
210000	Pupil Services	1,772,643	1,895,186	1,860,269	(34,917)	(1.8%)
220000	Instructional Staff Support Services	748,244	1,179,534	786,021	(393,513)	(33.4%)
230000	General Administration	300	0	0	0	0.0%
240000	School Building Administration	71,274	73,178	74,893	1,715	2.3%
250000	Business Administration	890,248	1,380,347	1,176,821	(203,526)	(14.7%)
260000	Central Services	5,843	14,735	13,338	(1,397)	(9.5%)
270000	Insurance and Judgment	72,111	91,215	95,021	3,806	4.2%
290000	Other Support Services	0	48	48	0	0.0%
410000	Transfers to Another Fund	46,799	53,104	43,275	(9,829)	(18.5%)
430000	General Tuition Payments	374,432	383,500	282,312	(101,188)	(26.4%)
490000	Other Non Program Transactions	694,820	596,977	622,090	25,113	4.2%
	Total Special Education Fund Expenditures	\$ 17,316,129	\$ 19,476,833	\$ 18,740,049	\$ (736,784)	(3.8%)
NON-REFERENDUM DEBT SERVICE FUND (Fund 38)						
Source						
Number	Revenue					
110	Operating Transfers-In General Fund	\$ 46,799	\$ 53,104	\$ 43,275	\$ (9,829)	(18.5%)
210	Taxes	641,426	654,955	540,171	(114,784)	(17.5%)
	Total Non-Referendum Debt Service Fund Revenue	\$ 688,225	\$ 708,059	\$ 583,446	\$ (124,613)	(17.6%)
Function						
	Expenditures					
280000	Debt Services	693,055	713,759	600,358	(113,401)	(15.9%)
	Total Non-Referendum Debt Serv. Fund Expenditures	\$ 693,055	\$ 713,759	\$ 600,358	\$ (113,401)	(15.9%)
	Non-Referendum Debt Service Reserve	(4,830)	(5,700)	(16,912)	(11,212)	196.7%
	Total Non-Referendum Debt Service Fund Resources	\$ 688,225	\$ 708,059	\$ 583,446	\$ (124,613)	(17.6%)
REFERENDUM APPROVED DEBT SERVICE FUND (Fund 39)						
Source						
Number	Revenue					
210	Taxes	\$ 5,282,647	\$ 4,850,000	\$ 5,182,585	\$ 332,585	6.9%
280	Interest on Investments	14,299	20,000	20,000	0	0.0%
968	Debt Issue Premium	257,448	0	0	0	0.0%
	Total Ref. Approved Debt Serv. Fund Revenue	\$ 5,554,394	\$ 4,870,000	\$ 5,202,585	\$ 332,585	6.8%
Function						
	Expenditures					
280000	Debt Services	\$ 3,360,782	\$ 5,226,065	\$ 5,217,064	\$ (9,001)	(0.2%)
	Total Ref. Approved Debt Service Fund Expenditures	\$ 3,360,782	\$ 5,226,065	\$ 5,217,064	\$ (9,001)	(0.2%)
	Referendum Approved Debt Service Reserve	2,193,612	(356,065)	(14,479)	341,586	(95.9%)
	Total Ref. Approved Debt Service Fund Resources	\$ 5,554,394	\$ 4,870,000	\$ 5,202,585	\$ 332,585	6.8%
	Total Indebtedness of 6/30/10			\$ 72,580,000		
	Total Indebtedness of 6/30/11			\$ 69,735,000		

SCHOOL DISTRICT OF ELMBROOK
2010-11 PROPOSED BUDGET

SUMMARY PAGES FUNDS 21-80
REVENUE BY SOURCE AND EXPENDITURES BY FUNCTION

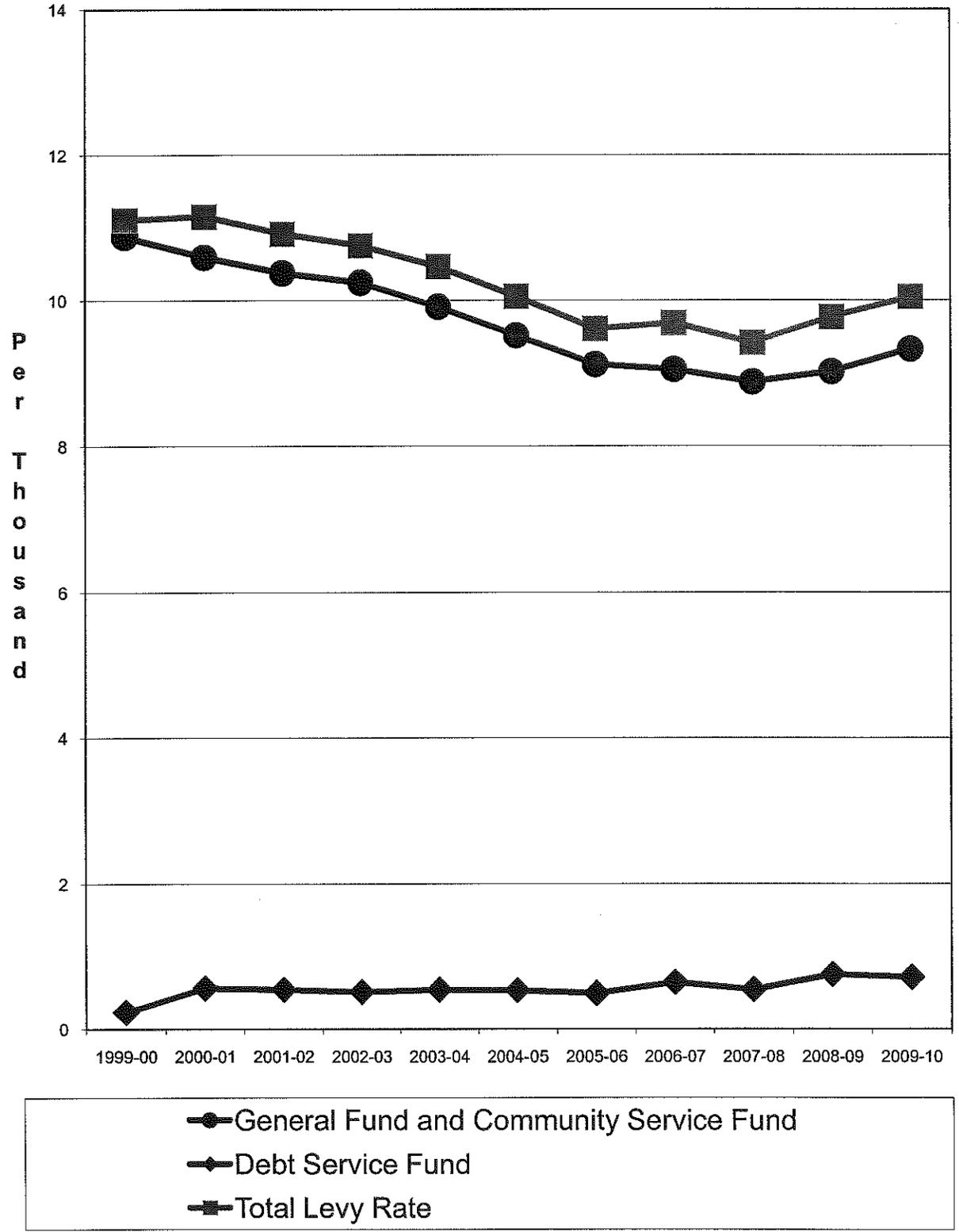
		2008-09 Actual Receipts or Expenditures	2009-10 Adjusted Budget	2010-11 Proposed Budget	(Decrease) in Proposed Budget	of Increase or (Decrease)
HIGH SCHOOL BUILDING PROJECT FUND (Fund 42)						
Source						
Number	Revenue					
280	Interest on Investments	\$ 910,792	\$ 430,000	\$ 13,259	\$ (416,741)	(96.9%)
870	Borrowed Money	61,880,000	0	0	0	0.0%
990	Other Misc. Revenue	399	0	0	0	0.0%
	Total High School Building Project Fund Revenue	<u>\$ 62,791,191</u>	<u>\$ 430,000</u>	<u>\$ 13,259</u>	<u>\$ (416,741)</u>	<u>(96.9%)</u>
Function						
	Expenditures					
250000	Business Administration	\$ 11,859,959	\$ 39,138,600	\$ 10,232,744	\$ (28,905,856)	(73.9%)
270000	Insurance and Judgements	36,938	30,000	36,900	6,900	23.0%
280000	Debt Services	135,900	0	0	0	0.0%
	Total High School Building Project Fund Expenditures	<u>\$ 12,032,797</u>	<u>\$ 39,168,600</u>	<u>\$ 10,269,644</u>	<u>\$ (28,898,956)</u>	<u>(73.8%)</u>
	High School Building Project Fund Reserve	<u>50,758,394</u>	<u>(38,738,600)</u>	<u>(10,256,385)</u>	<u>28,482,215</u>	<u>(73.5%)</u>
	Total High School Building Project Fund Resources	<u>\$ 62,791,191</u>	<u>\$ 430,000</u>	<u>\$ 13,259</u>	<u>\$ (416,741)</u>	<u>(96.9%)</u>
CAPITAL PROJECTS FUND (Fund 49)						
Source						
Number	Revenue					
280	Interest on Investments	\$ 3,093	\$ 4,500	\$ 4,200	\$ (300)	(6.7%)
291	Gifts	250,756	462,862	596,110	133,248	28.8%
990	Miscellaneous Revenues	47,825	3,400	3,650	250	7.4%
	Total Capital Projects Fund Revenue	<u>\$ 301,674</u>	<u>\$ 470,762</u>	<u>\$ 603,960</u>	<u>\$ 133,198</u>	<u>28.3%</u>
Function						
	Expenditures					
160000	Co-Curricular Activities	\$ 0	\$ 0	\$ 0	\$ 0	0.0%
250000	Business Administration	390,275	236,650	554,978	318,328	134.5%
	Total Capital Projects Fund Expenditures	<u>\$ 390,275</u>	<u>\$ 236,650</u>	<u>\$ 554,978</u>	<u>\$ 318,328</u>	<u>134.5%</u>
	Capital Projects Fund Reserve	<u>(88,601)</u>	<u>234,112</u>	<u>48,982</u>	<u>(185,130)</u>	<u>(79.1%)</u>
	Total Capital Projects Fund Resources	<u>\$ 301,674</u>	<u>\$ 470,762</u>	<u>\$ 603,960</u>	<u>\$ 133,198</u>	<u>28.3%</u>
FOOD SERVICE FUND (Fund 50)						
Source						
Number	Revenue					
180	Interfund Payments	\$ 1,312	\$ 900	\$ 900	\$ 0	0.0%
250	Food Service	2,203,885	2,452,463	2,544,995	92,532	3.8%
280	Interest on Investments	5,069	8,000	1,000	(7,000)	(87.5%)
610	State Aid	30,499	33,542	36,983	3,441	10.3%
710	Federal Aid	536,863	554,254	610,115	55,861	10.1%
860	Compensation for Sale or Loss of Fixed Assets	439	0	0	0	0.0%
	Total Food Service Revenue	<u>\$ 2,778,067</u>	<u>\$ 3,049,159</u>	<u>\$ 3,193,993</u>	<u>\$ 144,834</u>	<u>4.7%</u>
Function						
	Expenditures					
250000	Business Administration	\$ 2,892,692	\$ 3,052,494	\$ 3,106,621	\$ 54,127	1.8%
260000	Central Services	0	1,500	1,500	0	0.0%
270000	Insurance and Judgment	28,186	32,946	34,468	1,522	4.6%
490000	Other Non Program Transactions	100	0	0	0	0.0%
	Total Food Service Expenditures	<u>\$ 2,920,978</u>	<u>\$ 3,086,940</u>	<u>\$ 3,142,589</u>	<u>\$ 55,649</u>	<u>1.8%</u>
	Food Service Fund Reserve	<u>(142,911)</u>	<u>(37,781)</u>	<u>51,404</u>	<u>89,185</u>	<u>(236.1%)</u>
	Total Food Service Resources	<u>\$ 2,778,067</u>	<u>\$ 3,049,159</u>	<u>\$ 3,193,993</u>	<u>\$ 144,834</u>	<u>4.7%</u>
PRIVATE BENEFIT TRUST FUND (Fund 72)						
Source						
Number	Revenue					
280	Interest on Investments	\$ 371	\$ 120	\$ 120	\$ 0	0.0%
	Total Private Benefit Trust Fund Revenue	<u>\$ 371</u>	<u>\$ 120</u>	<u>\$ 120</u>	<u>\$ 0</u>	<u>0.0%</u>
Function						
	Expenditures					
120000	Regular Curriculum	\$ 600	\$ 600	\$ 200	\$ (400)	(66.7%)
420000	Fiduciary Fund Expenditures	708	600	200	(400)	(66.7%)
	Total Private Benefit Trust Fund Expenditures	<u>\$ 1,308</u>	<u>\$ 1,200</u>	<u>\$ 400</u>	<u>\$ (800)</u>	<u>(66.7%)</u>
	Private Benefit Trust Fund Reserve	<u>(937)</u>	<u>(1,080)</u>	<u>(280)</u>	<u>800</u>	<u>(74.1%)</u>
	Total Private Benefit Trust Fund Resources	<u>\$ 371</u>	<u>\$ 120</u>	<u>\$ 120</u>	<u>\$ 0</u>	<u>0.0%</u>
EMPLOYEE BENEFIT TRUST FUND (Fund 73)						
Source						
Number	Revenue					
280	Interest on Investments	\$ 12,847	\$ 30,900	\$ 30,000	\$ 0	0.0%
951	District Contributions	2,388,513	2,817,905	2,388,896	(429,009)	(15.2%)
	Total Employee Benefit Trust Fund Reserves	<u>\$ 2,401,360</u>	<u>\$ 2,847,905</u>	<u>\$ 2,418,896</u>	<u>\$ (429,009)</u>	<u>(15.1%)</u>
Function						
	Expenditures					
420000	Fiduciary Fund Expenditures	\$ 1,888,513	\$ 2,317,905	\$ 1,888,896	\$ (429,009)	(18.5%)
	Total Employee Benefit Trust Fund Expenditures	<u>\$ 1,888,513</u>	<u>\$ 2,317,905</u>	<u>\$ 1,888,896</u>	<u>\$ (429,009)</u>	<u>(18.5%)</u>
	Employee Benefit Trust Fund Reserve	<u>512,847</u>	<u>530,000</u>	<u>530,000</u>	<u>0</u>	<u>0.0%</u>
	Total Employee Benefit Trust Fund Resources	<u>\$ 2,401,360</u>	<u>\$ 2,847,905</u>	<u>\$ 2,418,896</u>	<u>\$ (429,009)</u>	<u>(15.1%)</u>
COMMUNITY SERVICE FUND (Fund 80)						
Source						
Number	Revenue					
210	Taxes	\$ 133,621	\$ 136,226	\$ 391,446	\$ 255,220	187.4%
250	Food Service	1,312	900	900	0	0.0%
	Total Community Service Fund Revenues	<u>\$ 134,933</u>	<u>\$ 137,126</u>	<u>\$ 392,346</u>	<u>\$ 255,220</u>	<u>186.1%</u>
Function						
	Expenditures					
120000	Regular Curriculum	\$ 1,242	\$ 2,366	\$ 2,372	\$ 6	0.3%
250000	Business Administration	132,379	133,860	389,074	255,214	190.7%
410000	Interfund Operating Transfers	1,312	900	900	0	0.0%
	Total Community Service Fund Expenditures	<u>\$ 134,933</u>	<u>\$ 137,126</u>	<u>\$ 392,346</u>	<u>\$ 255,220</u>	<u>186.1%</u>

SCHOOL DISTRICT OF ELMBROOK
2010-11
PROPOSED BUDGET

FUND BALANCE SHEET

	Budgeted Beginning of Year Balances <u>7/1/2010</u>	Budgeted End of Year Balances <u>6/30/2011</u>
Fund 10 - General Fund (Operating Fund of the District)		
Assets	\$ 32,212,087	\$ 32,448,781
Liabilities	<u>8,791,657</u>	<u>8,791,657</u>
Fund Equity:		
Fund Balance - Reserved	\$ 3,638,465	\$ 3,675,236
Fund Balance - Unreserved-Designated	<u>19,781,965</u>	<u>19,981,888</u>
Net Fund Balance	<u>\$ 23,420,430</u>	<u>\$ 23,657,124</u>
Fund 21 - Gift Fund (A separate fund for gifts received by the district.)		
Assets	\$ 72,393	\$ 72,393
Liabilities	<u>0</u>	<u>0</u>
Net Fund Balance	<u>\$ 72,393</u>	<u>\$ 72,393</u>
Fund 27 - Special Education Fund (A separate fund for special education and related service programs.)		
Assets	\$ 729,949	\$ 730,000
Liabilities	<u>729,949</u>	<u>730,000</u>
Net Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>
Fund 38 - Non-Referendum Debt Service Fund (Accounts for payments made on retirement of long term debt incurred as a result of the payback of the districts' unfunded liability.)		
Assets	\$ 243,403	\$ 226,491
Liabilities	<u>0</u>	<u>0</u>
Net Fund Balance	<u>\$ 243,403</u>	<u>\$ 226,491</u>
Fund 39 - Referendum Approved Debt Service Fund (Accounts for payments made on retirement of long term debt incurred as a result of borrowing for building programs approved by a referendum.)		
Assets	\$ 1,981,062	\$ 1,966,583
Liabilities	<u>0</u>	<u>0</u>
Net Fund Balance	<u>\$ 1,981,062</u>	<u>\$ 1,966,583</u>
Fund 42 - High School Building Project Fund (Accounts for all expenses incurred from the referendum approved building projects at Brookfield Central and Brookfield East High Schools.)		
Assets	\$ 11,663,884	\$ 1,407,499
Liabilities	<u>0</u>	<u>0</u>
Net Fund Balance	<u>\$ 11,663,884</u>	<u>\$ 1,407,499</u>
Fund 49 - Capital Projects Fund (Accounts for major capital projects and the sale and purchase of properties. This fund also includes fund raising efforts and the resulting expenditures and the Fairview South building projects.)		
Assets	\$ 365,867	\$ 414,849
Liabilities	<u>0</u>	<u>0</u>
Net Fund Balance	<u>\$ 365,867</u>	<u>\$ 414,849</u>
Fund 50 - Food Service Fund (A separate fund for the self-supporting school lunch program.)		
Assets	\$ 229,835	\$ 281,239
Liabilities	<u>0</u>	<u>0</u>
Net Fund Balance	<u>\$ 229,835</u>	<u>\$ 281,239</u>
Fund 72 - Private Benefit Trust Fund (A Separate Fund for the activities of programs which are supported solely by outside sources, such as scholarship efforts.)		
Assets	\$ 26,221	\$ 25,941
Liabilities	<u>0</u>	<u>0</u>
Net Fund Balance	<u>\$ 26,221</u>	<u>\$ 25,941</u>
Fund 73 - Employee Benefit Trust Fund (A Separate Fund to account for resources held in trust for retiree benefits.)		
Assets	\$ 2,072,345	\$ 2,602,345
Liabilities	<u>0</u>	<u>0</u>
Net Fund Balance	<u>\$ 2,072,345</u>	<u>\$ 2,602,345</u>
Fund 80 - Community Service Fund (A Separate Fund for the costs associated with utilization of school district facilities by the public during non-school hours.)		
Assets	\$ 0	\$ 0
Liabilities	<u>0</u>	<u>0</u>
Net Fund Balance	<u>\$ 0</u>	<u>\$ 0</u>

SCHOOL DISTRICT OF ELMBROOK Equalized Tax Levy Rate (per \$1000)



SCHOOL DISTRICT OF ELMBROOK

2010-11 PROPOSED BUDGET

TAX LEVY AND LEVY RATE COMPUTATION

	<u>2009-10 Actual</u>	<u>2010-11 Proposed</u>	<u>Increase/ (Decrease)</u>	<u>Percent Change</u>
General Fund	\$ 72,004,524	\$ 72,421,468	\$ 416,944	+0.58%
Debt Service Fund (Non-Ref.)	654,955	540,171	(114,784)	- 17.53%
Debt Ser. Fund (Referendum)	4,850,000	5,182,585	332,585	+6.86%
Community Service Fund	<u>136,226</u>	<u>391,446</u>	<u>255,220</u>	<u>+187.35%</u>
	\$ <u>77,645,705</u>	\$ <u>78,535,670</u>	\$ <u>889,965</u>	<u>+1.15%</u>

EQUALIZED TAX LEVY RATE

	<u>2009 Actual</u>	<u>2010 Estimated</u>	<u>Estimated Increase/ (Decrease)</u>	<u>Percent Change</u>
All Municipalities	\$10.04	\$10.15	\$ + 0.11	+1.1%

2009-2010 Gift Donors

Thank you for the generous donations made our District students and schools from June, 2009 through August, 2010. Gifts to the District totaled more than \$330,000.00.

Brookfield Elementary

Elmbrook Education Foundation
Brookfield Elementary PTO
Paul & Christine Anderson
RK Systems LLC
First Student Transportation
Koss Stereophones
Mr. Rick Kasabuske
Mr. & Mrs. Jon Vice

Burleigh Elementary

Burleigh Elementary PTO
Northwestern Mutual Foundation
Volunteer Support Program
Oneida Tribe of Indians of Wisconsin
Elmbrook Education Foundation
Friends of Brookfield Public Library

Dixon Elementary

Dixon Elementary PTO
Kathleen Hawkins
Charles Marn

Hillside Elementary

Hillside Elementary PTO
Sheri Bergren
Kay Benning
Kohl's

Swanson Elementary

Swanson Elementary PTO
Mr. and Mrs. Patterson
Young Entrepreneurs Club
Barnes & Noble
Hellman's Driving Range

Tonawanda Elementary

Tonawanda Elementary PTO
Krista Allenstein
Wells Fargo Community Support Program
Pete Kajuch & Annette Lococo
Charles & Elisabeth Jucke

Pilgrim Park Middle School

Pilgrim Park Middle School PTO
Elmbrook Education Foundation
Kathleen Hawkins
Charles Marn

Wisconsin Hills Middle School

Community United Methodist Church
Woman's Group
Elmbrook Education Foundation
Wisconsin Hills Middle School PTO

Fairview South School

Friends of Fairview South
Elmbrook Education Foundation

Brookfield Central High School

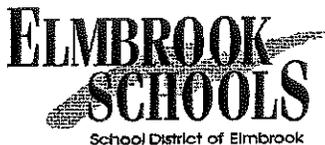
BCHS Boys Basketball
BC²
Elmbrook Education Foundation
Herma Family Foundation
Lancer Athletic Booster Club

Brookfield East High School

East 2010 & Beyond
Spartan Athletic Booster Club
Quarles & Brady
Citizens for Kanavas
Junior Spartan Program
Melissa Matz
Sally Beckstrom
Curtis Paar
Wild Country Game Farm

District Wide

City of Brookfield Parks & Recreation
Kern Family Foundation
Assurant Health Foundation
Baird Foundation
Elizabeth A. Brinn Foundation
Wisconsin Association of
School Business Officials



June 22, 2009

Budget Hearing and Annual Meeting of the School District of Elmbrook
Central Administrative Offices Board Room

Present: Allgaier, Gehl, Jones, Lambert, Marcello, Wartman, and Ziegler; administrative staff, and approximately 53 electors

The Budget Hearing for the 2009-2010 Operating Budget of the School District of Elmbrook was called to order at 7:01 p.m. by President Tom Gehl. Mr. Gehl thanked everyone attending the Budget Hearing, introduced Board of Education members and top district administrators in attendance at the Budget Hearing, and provided an explanation of procedures for the budget presentation.

Treasurer Glen Allgaier reviewed revenue cap legislation enacted in 1993 and its impact on the District; 2009-2010 proposed general fund expenditures including salary and benefits, purchased services, capital expenditures, debt retirement, insurance, operating transfer-out; per-pupil cost; expenditures by function; District revenues; District Balance Sheet; and Tax Levy.

Superintendent Matt Gibson reported on Financial Planning considerations for 2010-2014 and encouraged audience comments. Sally Flaschberger expressed concern about use of stimulus dollars for renovation of Fairview South School and encouraged the Board to interact with parents about use of stimulus funds for the larger special education population. Katie Lemcke encouraged the Board to supplement enrollment with open enrollment and Chapter 220 students and reconsider four year old kindergarten. Lyda Osinga encouraged the Board not to consider further reduction in the instrumental music program. David Freitag reported that letters would be presented to the Board from alumni who participated in forensics and debate concerning proposed consideration of reducing national travel. Greg Riederer requested continued review of efficiencies so quality programs can continue. Mary Wacker expressed thanks for looking at what the community needs, asked that those things that make District schools outstanding be looked at seriously, and asked that schools be used as community centers. Terry Bartowitz supported use of stimulus dollars for the larger special education population. Julie Holloway requested information on stimulus funds and other aid the District receives. Jill Peterson spoke in support of the fine arts program.

President Tom Gehl concluded the Budget Hearing by stating that the 2009-2010 proposed budget shows general fund expenditures of \$84,589,217 with expenditures in other funds totaling \$65,575,298 and the resulting tax levy of \$77,303,613. The Budget Hearing concluded at 7:54 p.m.

The Annual Meeting was called to order at 8:02 p.m. by President Tom Gehl in accordance with Wis. Stats. 120.08. The Pledge of Allegiance was lead by Michael Freitag. Clerk Bob Ziegler read the official meeting notice.

President Tom Gehl requested nominations for Chairperson of the meeting. Sally Flaschberger nominated Cheri Sylla. There were no further nominations from the floor. Mrs. Sylla's nomination as Chair of the Annual Meeting carried on a voice vote. The meeting was turned over to Mrs. Sylla at 8:05 p.m. Mark Kapocius, District Human Resources Manager and Staff Counsel, was introduced as Parliamentarian. Mrs. Sylla reviewed rules governing speaking and voting during the Annual Meeting; introduced tellers Cindy Leiler and teller chair Chris Thompson; and thanked registrars, Pat Felde, Robyn Martino and Anne Kreul.

Motion by Bob Ziegler to approve the Annual Meeting agenda. Seconded by Meg Wartman and carried on a voice vote.

Superintendent Matt Gibson reported on student achievement. Board President Tom Gehl provided an update on the high school building program. Mrs. Sylla conducted the Oath of Residency for a resident and provided a ballot.

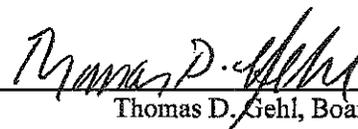
Motion by Glen Allgaier that the electorate authorizes the reimbursement of actual and necessary Board members' expenses for travel outside the school district in the performance of duties. Seconded by Meg Wartman. Mrs. Sylla reported that the 2009-2010 budget for actual and necessary Board members expenses for travel outside the school district in performance of duties is \$1,600.00. The motion carried on a voice vote.

Motion by Glen Allgaier that the 2009-2010 salary for each Board member remains at \$3,600. Seconded by David Marcello. The motion carried on a voice vote.

Motion by Bob Borch that a tax levy of \$71,910,735 be approved for the General Fund; that a tax levy of \$654,955 be approved for the Non-Referendum Debt Service Fund; that a tax levy of \$4,600,000 be approved for the Referendum-Approved Debt Service Fund; and that a tax levy of \$137,932 be approved for the Community Service Fund to support the School District of Elmbrook 2009-2010 budget. Seconded by Meg Wartman. The motion carried on a voice vote.

Motion by Glen Allgaier to establish the 2010 Annual Meeting date of September 27, 2010. Seconded by Meg Wartman. Mary Wacker asked if the later Annual Meeting date would impact purchasing for the 2010-2011 school year [the September Annual Meeting date will not impact purchasing for the 2010-2011 school year]. The motion carried on a voice vote.

Mrs. Sylla adjourned the Annual Meeting at 8:47 p.m.



Thomas D. Gehl, Board President