

SCHOOL DISTRICT OF ELMBROOK  
WAUKESHA COUNTY, WISCONSIN

2019-20 Notice of Budget Hearing  
Section 65.90(4)

Notice is hereby given to the qualified electors of the School District of Elmbrook that the budget hearing will be held at the Central Administrative Office, 13780 Hope Street, Brookfield, WI, on the 23rd day of September, 2019 at 6:00pm. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District's Central Administrative Office at 13780 Hope Street, Brookfield, WI.

	2017-18	2018-19	2019-20	Percentage
	Actuals	Adjusted	Preliminary	of Increase
GENERAL FUND (Fund 10)		Budget	Budget	or Decrease
FUND BALANCE (End of Year)	\$ 34,768,943	\$ 34,768,943	\$ 34,768,943	0.0%
REVENUES				
200 Local Sources	75,883,798	77,262,004	79,740,469	3.2%
300 Interdistrict Payments	1,806,024	1,465,001	1,303,874	(11.0%)
500 Intermediate Sources	19,337	18,587	20,000	7.6%
600 State Sources	8,584,410	10,490,365	10,410,467	(0.8%)
700 Federal Sources	486,237	655,659	659,659	0.6%
800 Other Financing Sources	583,910	500	0	(100.0%)
900 Other Revenues	575,732	141,500	254,700	80.0%
TOTAL GENERAL FUND REVENUE	\$ 87,939,448	\$ 90,033,616	\$ 92,389,169	2.6%
EXPENDITURES				
110000 Undifferentiated Curriculum	\$ 14,537,275	\$ 15,285,830	\$ 15,531,461	1.6%
120000 Regular Curriculum	23,657,763	25,179,254	26,267,675	4.3%
130000 Vocational Curriculum	1,732,201	2,018,496	1,914,091	(5.2%)
140000 Physical Curriculum	1,910,857	2,056,549	2,106,881	2.4%
160000 Co-Curricular Activities	1,466,357	1,328,336	1,291,528	(2.8%)
170000 Special Needs	19,947	17,660	34,910	97.7%
TOTAL INSTRUCTION	\$ 43,324,400	\$ 45,886,125	\$ 47,146,546	2.7%
210000 Pupil Services	\$ 3,309,848	\$ 3,207,718	\$ 3,204,771	(0.1%)
220000 Instructional Staff Services	3,707,193	4,409,577	4,970,422	12.7%
230000 General Administration	1,200,850	1,416,482	1,399,077	(1.2%)
240000 School Building Administration	3,385,666	3,554,094	3,705,719	4.3%
250000 Business Administration	14,718,397	16,503,818	16,517,310	0.1%
260000 Central Services	357,892	400,390	383,358	(4.3%)
270000 Insurance & Judgments	703,828	813,434	806,828	(0.8%)
280000 Debt Services	36,629	2,500	-	(100.0%)
290000 Other Support Services	1,940,066	2,224,062	1,856,404	(16.5%)
TOTAL SUPPORT SERVICES	\$ 29,360,369	\$ 32,532,075	\$ 32,843,889	1.0%
400000 TOTAL NON-PROGRAM TRANSACTIONS	\$ 10,241,822	\$ 11,615,416	\$ 12,398,734	6.7%
TOTAL GENERAL FUND EXPENDITURES	\$ 82,926,591	\$ 90,033,616	\$ 92,389,169	2.6%
TOTAL GENERAL FUND REVENUE	\$ 87,939,448	\$ 90,033,616	\$ 92,389,169	2.6%
TOTAL GENERAL FUND EXPENDITURES	\$ 82,926,591	\$ 90,033,616	\$ 92,389,169	2.6%
General Fund Reserve	\$ 5,012,857	\$ 0	\$ 0	0.0%
GIFT FUND (Fund 21)				
FUND BALANCE (End of Year)	\$ 364,608	\$ 364,608	\$ 364,608	0.0%
TOTAL GIFT FUND REVENUE	\$ 541,004	\$ 300,000	\$ 300,000	0.0%
TOTAL GIFT FUND EXPENDITURES	\$ 457,614	\$ 300,000	\$ 300,000	0.0%
Gift Fund Reserve	\$ 83,390	\$ 0	\$ 0	0.0%
SPECIAL EDUCATION FUND (Fund 27)				
FUND BALANCE (End of Year)	\$ 0	\$ 0	\$ 0	0.0%
REVENUES				
100 Operating Transfers In	\$ 8,224,054	\$ 9,597,794	\$ 10,172,170	6.0%
200 Local Sources	\$ 0	\$ 123,516	\$ 0	(100.0%)
300 Interdistrict Payments	1,741,262	1,774,426	1,586,607	(10.6%)
500 Other Revenue from Intermediate Sources	37,099	0	5,500	100.0%
600 State Sources	3,833,622	3,431,397	3,513,277	2.4%
700 Federal Sources	1,512,359	2,408,180	2,386,143	(0.9%)
900 Other Revenues	1,325	935	935	0.0%
TOTAL SPECIAL EDUCATION FUND REVENUE	\$ 15,349,721	\$ 17,336,248	\$ 17,664,632	1.9%
EXPENDITURES				
100000 Instruction	\$ 10,975,796	\$ 12,220,694	\$ 12,611,672	3.2%
200000 Support Services	3,329,628	3,896,214	3,918,020	0.6%
400000 Non-Program Transactions	1,044,297	1,219,340	1,134,940	(6.9%)
TOTAL SPECIAL ED. FUND EXPENDITURES	\$ 15,349,721	\$ 17,336,248	\$ 17,664,632	1.9%
DEBT SERVICE FUNDS (Fund 38 & 39)				
FUND BALANCE (End of Year)	\$ 1,764,003	\$ 1,685,312	\$ 1,599,899	(5.1%)
TOTAL DEBT SERVICE FUNDS REVENUE	\$ 7,078,114	\$ 6,629,553	\$ 6,623,050	(0.1%)
TOTAL DEBT SERVICE FUNDS EXPENDITURES	\$ 6,655,411	\$ 6,708,244	\$ 6,708,463	0.0%
Debt Service Funds Reserve	\$ 422,703	\$ (78,691)	\$ (85,413)	8.5%
LONG TERM CAP IMPROVE TRUST FUND (Fund 46)				
FUND BALANCE (End of Year)	\$ 1,015	\$ 1,015	\$ 1,015	0.0%
TOTAL LONG TERM CAP IMPROVE TRUST REVEN	\$ 11	\$ 0	\$ 0	0.0%
TOTAL LONG TERM CAP IMPROVEMENTS EXP	\$ 0	\$ 0	\$ 0	0.0%
Capital Projects Fund Reserve	\$ 11	\$ 0	\$ 0	0.0%
CAPITAL PROJECTS FUND (Fund 49)				
FUND BALANCE (End of Year)	\$ 366,668	\$ 367,168	\$ 367,168	0.0%
TOTAL CAPITAL PROJECTS FUND REVENUE	\$ 17,750	\$ 500	\$ 0	(100.0%)
TOTAL CAPITAL PROJ. FUND EXPENDITURES	\$ 3,254,834	\$ 0	\$ 0	0.0%
Capital Projects Fund Reserve	\$ (3,237,084)	\$ 500	\$ 0	(100.0%)
FOOD SERVICE FUND (Fund 50)				
FUND BALANCE (End of Year)	\$ 497,288	\$ 550,440	\$ 613,723	11.5%
TOTAL FOOD SERVICE FUND REVENUE	\$ 3,097,574	\$ 3,147,578	\$ 3,029,376	(3.8%)
TOTAL FOOD SERVICE FUND EXPENDITURES	\$ 2,873,925	\$ 3,094,426	\$ 2,966,093	(4.1%)
Food Service Fund Reserve	\$ 223,649	\$ 53,152	\$ 63,283	19.1%
PRIVATE BENEFIT TRUST FUND (Fund 72)				
FUND BALANCE (End of Year)	\$ 18,723	\$ 18,723	\$ 18,723	0.0%
TOTAL PRIV. BENEFIT TRUST FUND REVENUE	\$ 256	\$ 1,200	\$ 1,200	0.0%
TOTAL PRIV. BEN. TRUST FUND EXPENDITURES	\$ 683	\$ 1,200	\$ 1,200	0.0%
Private Benefit Trust Fund Reserve	\$ (427)	\$ 0	\$ 0	0.0%
EMPLOYEE BENEFIT TRUST FUND (Fund 73)				
FUND BALANCE (End of Year)	\$ 247,377	\$ 283,377	\$ 319,377	12.7%
TOTAL EMPLOYEE BEN. TRUST FUND REVENUE	\$ 2,266,241	\$ 1,802,608	\$ 1,729,489	(4.1%)
TOTAL EMPL. BEN. TRUST FUND EXPENDITURES	\$ 2,276,076	\$ 1,766,608	\$ 1,693,489	(4.1%)
Employee Benefit Trust Fund Reserve	(9,835)	36,000	36,000	0.0%
COMMUNITY SERVICE FUND (Fund 80)				
FUND BALANCE (End of Year)	\$ 135,159	\$ 135,159	\$ 135,159	0.0%
TOTAL COMMUNITY SERVICE FUND REVENUE	\$ 372,601	\$ 372,601	\$ 536,749	44.1%
TOTAL COMMUNITY SERV. FUND EXPENDITURE	\$ 356,540	\$ 372,601	\$ 536,749	44.1%
Community Service Fund Reserve	16,061	0	0	0.0%
Gross Total Expenditures - All Funds	\$ 114,151,395	\$ 119,612,943	\$ 122,259,795	2.2%
Less: Interfund Transfers and Payments - All Funds	8,224,054	9,597,794	10,172,170	6.0%
NET TOTAL EXPENDITURES - ALL FUNDS	\$ 105,927,341	\$ 110,015,149	\$ 112,087,625	1.9%
Property Tax Levy - Fund 10	\$ 72,753,081	\$ 74,625,071	\$ 77,097,610	3.3%
Property Tax Levy - Fund 38	1,788,723	1,799,671	1,802,446	0.2%
Property Tax Levy - Fund 39	4,707,963	4,715,729	4,716,451	0.0%
Property Tax Levy - Fund 80	372,601	372,601	536,749	44.1%
TOTAL PROP. TAX LEVY (FDS. 10, 38, 39 & 80)	\$ 79,622,368	\$ 81,513,072	\$ 84,153,256	3.2%