

BUDGET HEARING/ANNUAL MEETING AGENDA

Monday, September 24, 2018

Central Administration Offices Board Room

13780 Hope Street

Brookfield, WI 53005

BUDGET HEARING – 6:00 p.m.

1. Call to Order by the Board President at 6:00 p.m.
2. Explanation of Budget Hearing Procedures
3. Presentation of the 2018-2019 Budget and Briefing on Financial Planning Ideas for Consideration for 2019-2021
4. Opportunity for Questions
5. Recognition of Gifts to the District During 2017-2018

ANNUAL MEETING – 7:00 p.m.

1. Call to Order by the Board President at 7:00 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 Board President
8. Report from the Superintendent
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 Designate Site for a School District Building and Provide for the Erection of a Suitable Building
14. Motion to Lease Suitable Buildings
15. Motion to Lease District Sites, Buildings, and/or Equipment Not Needed for School Purposes
16. Motion to Establish Date of 2019 Annual Meeting – Monday, September 23, 2019
17. Adjournment

PLEASE NOTE:

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



Message from the Superintendent

Elmbrook Residents,

On behalf of the School District of Elmbrook's Board of Education and senior leadership team, thank you for reviewing the 2018-19 preliminary budget. The Annual Meeting is another opportunity to celebrate the accomplishments of our students and staff and highlights of the 2017-18 school year. In addition, our reflection on the past school year helps to inform the planning of the future, reflected in the 2018-19 budget proposal.

The budget process and philosophy places priority on our strategies, evaluates current costs for greater efficiency and effectiveness, and allows for innovation and change. The district is committed to providing an outstanding educational experience for every student. As a result of the budget process, the 2018-2019 budget prioritizes the following strategic focus areas:

- **Academic Growth for All Students:** a multi-faceted approach towards curriculum, programming, and student engagement will continue to mature and progress during the 2018-2019 school year.
- **College and Career Readiness:** the 2018-19 school year will be the 2nd year for Launch, a unique experience for high school juniors and seniors to work on real-life projects in areas they are passionate about and interested in pursuing as a career.
- **Attract and Retain Highly Effective Staff:** continue to position Elmbrook to hire great staff to serve our students, even hard-to-fill positions like math, special education, world language and others.

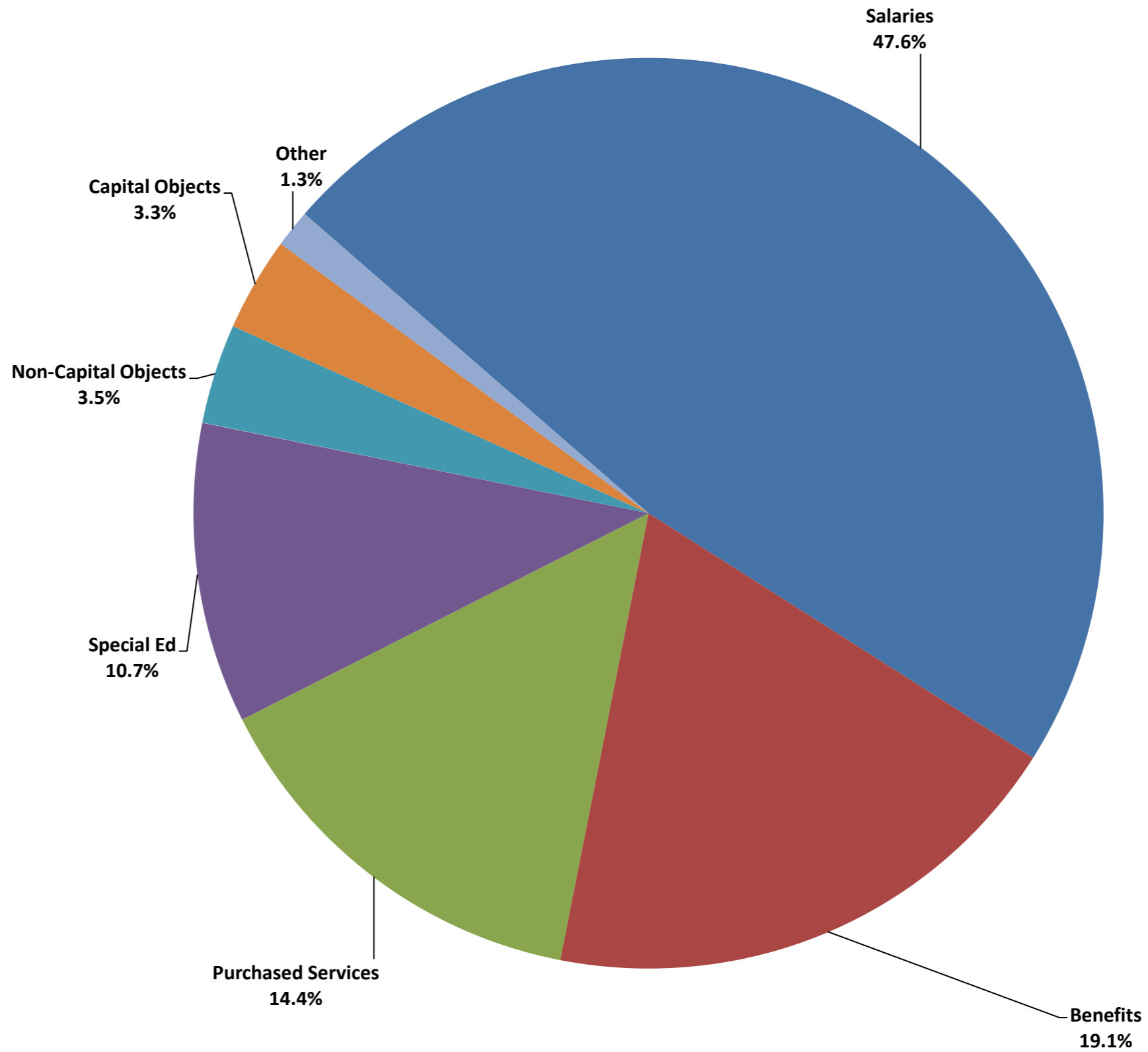
The district's strong financial practices and processes have been validated through our sustained Aaa bond rating. We are one of five districts across the state to earn this rating, reflecting the market's confidence in our financial stability and status. We are thankful to have a Board of Education that successfully balances student learning with fiscal responsibility.

Thank you for your continued support of our students and our schools. I look forward to working with you on our path from great to greater. I am confident that the 2018-19 year will be another year of excellence and celebrations for the School District of Elmbrook.

Sincerely,

Dr. Mark Hansen
Superintendent

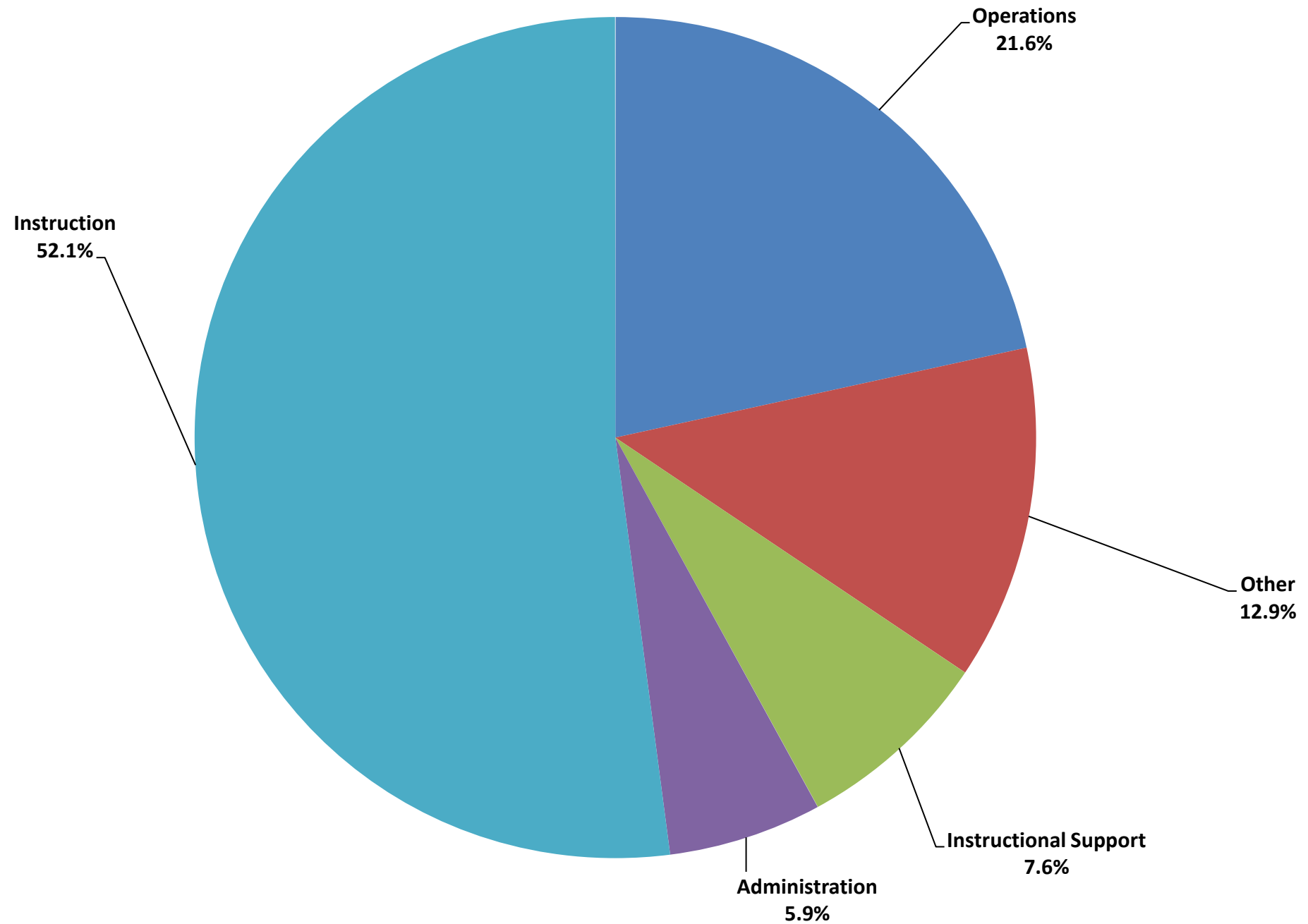
**2018-19 Preliminary Budget
General Fund
Expenditures by Object**



SCHOOL DISTRICT OF ELMBROOK
2018-19 PRELIMINARY BUDGET
EXPENDITURES BY OBJECT
GENERAL FUND - FUND 10

Object	GENERAL FUND (Fund 10)	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change	% Change
100	Salaries	\$ 42,138,995	\$ 42,905,742	\$ 766,747	1.82%
200	Employee Benefits	\$ 16,130,905	\$ 17,196,255	\$ 1,065,350	6.60%
	<u>Purchased Services</u>				
310	Personal Services	\$ 1,077,082	\$ 1,122,047	\$ 44,965	4.17%
320	Property Services	3,687,450	4,299,017	611,567	16.59%
331	Natural Gas	280,301	278,000	(2,301)	-0.82%
336	Electricity	1,158,461	1,170,700	12,239	1.06%
337, 338	Water and Sewer	139,060	110,700	(28,360)	-20.39%
341	Pupil Travel	3,335,186	3,118,370	(216,816)	-6.50%
342	Employee Travel	286,988	265,466	(21,522)	-7.50%
343	Contracted Service Travel	6,620	11,453	4,833	73.01%
345	Pupil Lodging and Meals	5,358	44,787	39,429	735.89%
348	Vehicle Fuel	34,005	318,490	284,485	836.60%
351-354, 356-359	Communications	162,612	172,513	9,901	6.09%
355	Telephone	91,566	93,760	2,194	2.40%
360	Information Technology	220	0	(220)	-100.00%
370	Payments to Non-Governmental Agencies	982,741	953,550	(29,191)	-2.97%
381	Payments to Municipalities	20,030	22,800	2,770	13.83%
382	Interdistrict Payments	592,968	665,644	72,676	12.26%
386, 387, 389	Pymts to Intermediate Units	325,075	343,980	18,905	5.82%
	Total Purchased Services	\$ 12,185,723	\$ 12,991,277	\$ 805,554	6.61%
	<u>Non-Capital Objects</u>				
410	Supplies and Materials	\$ 1,380,499	\$ 1,348,170	\$ (32,329)	-2.34%
420	Apparel	52,613	50,463	(2,150)	-4.09%
430	Media	583,676	658,476	74,800	12.82%
440	Non-Capital Equipment	205,024	156,179	(48,845)	-23.82%
450	Items for Resale	53,830	45,090	(8,740)	-16.24%
460	Equipment Components	147,795	99,685	(48,110)	-32.55%
470	Textbooks and Workbooks	524,602	364,775	(159,827)	-30.47%
480	Non-Instructional Computer Software	308,180	449,975	141,795	46.01%
490	Other Non-Capital Objects	18,250	19,330	1,080	5.92%
	Total Non-Capital Objects	\$ 3,274,469	\$ 3,192,143	\$ (82,326)	-2.51%
	<u>Capital Objects</u>				
520	Site Component - Addition & Replacement	\$ 87,714	\$ 360,500	\$ 272,786	310.99%
531	Building Acquisition	0	0	0	
537	Building Rentals	569,260	390,424	(178,836)	-31.42%
540	Building Component - Addition & Replacement	5,620	500	(5,120)	-91.10%
550-560	Equipment/Computer Purchase	2,269,572	2,079,663	(189,909)	-8.37%
571	Equipment Rental	143,624	141,385	(2,239)	-1.56%
572	Vehicle Rental	25,600	27,600	2,000	7.81%
	Total Capital Objects	\$ 3,101,390	\$ 3,000,072	\$ (101,318)	-3.27%
	<u>Debt Retirement - General Fund</u>				
678	Capital Lease Principal	\$ 37,000	\$ 0	\$ (37,000)	-100.00%
682	Temporary Borrowing - Interest	5,000	2,500	(2,500)	-50.00%
688	Capital Lease Interest	0	0	0	
	Total Debt Retirement-Gen Fund	\$ 42,000	\$ 2,500	\$ (39,500)	-94.05%
	<u>Insurance</u>				
711-719	District Insurance	\$ 637,326	\$ 636,716	\$ (610)	-0.10%
730	Unemployment Compensation	40,000	40,000	0	0.00%
	Total Insurance	\$ 677,326	\$ 676,716	\$ (610)	-0.09%
	<u>Operating Transfers-Out</u>				
827	Special Education	\$ 8,393,067	\$ 9,611,056	\$ 1,217,989	14.51%
838	Non-Referendum Debt Service	0	0	0	
	Total Operating Transfers-Out	\$ 8,393,067	\$ 9,611,056	\$ 1,217,989	14.51%
	<u>Other Objects</u>				
940	Dues and Fees	\$ 473,942	\$ 437,521	\$ (36,421)	-7.68%
970	Aidable & Non-Aidable Refunds	25,000	55,000	30,000	120.00%
990	Other Fees	2,940	25,000	22,060	750.34%
	Total Other Objects	\$ 501,882	\$ 517,521	\$ 15,639	3.12%
	Total General Fund Expenditures - Fund 10	\$ 86,445,757	\$ 90,093,282	\$ 3,647,525	4.22%

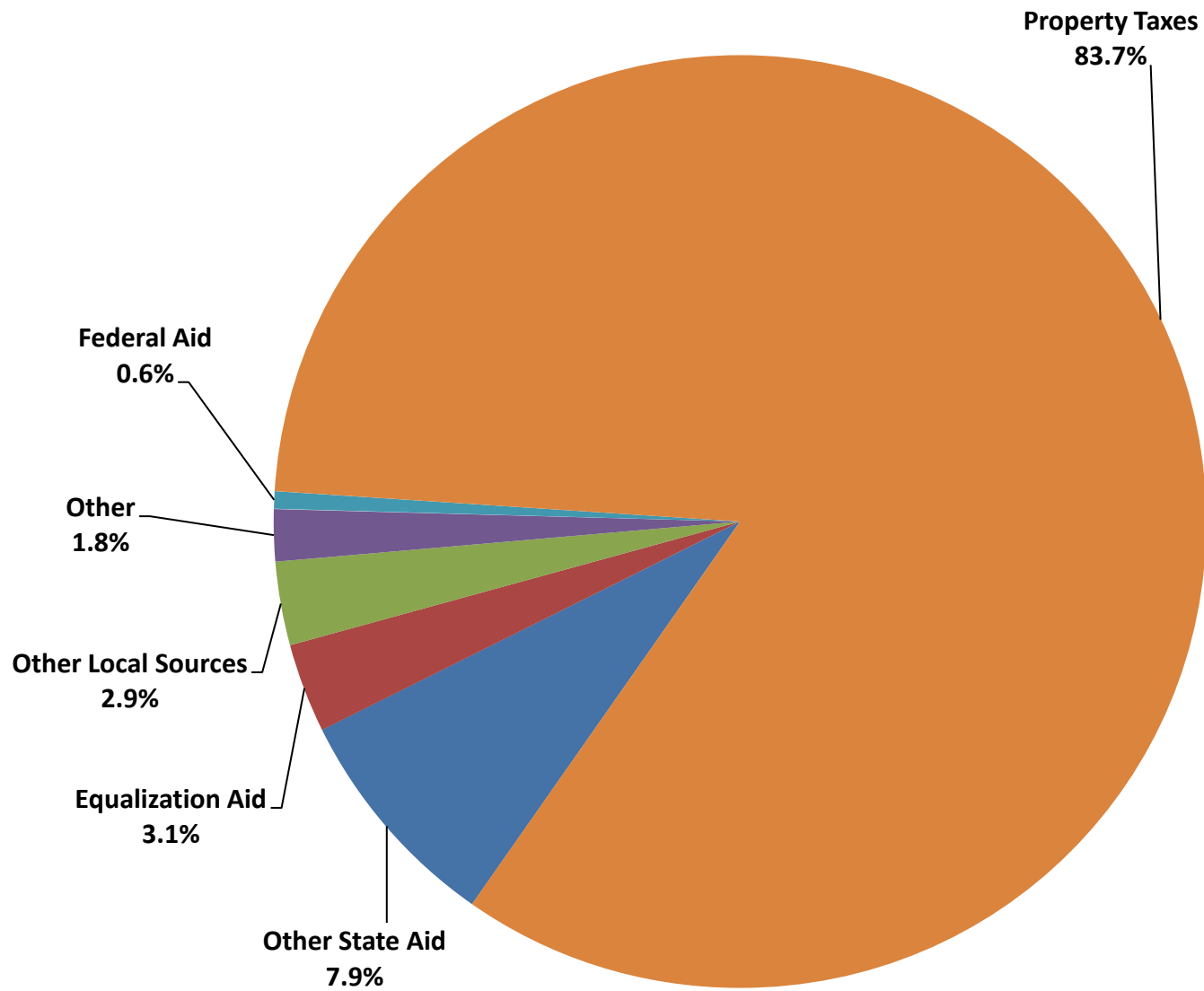
**2018-19 Preliminary Budget
General Fund
Expenditures by Function**



SCHOOL DISTRICT OF ELMBROOK
2018-19 PRELIMINARY BUDGET
EXPENDITURES BY FUNCTION
GENERAL FUND - FUND 10

Function	GENERAL FUND EXPENDITURES	2017-18 Adjusted Budget	2018-19 Preliminary Budget
110000	Undifferentiated Curriculum	\$ 15,281,565	\$ 15,691,810
120000	Regular Curriculum	24,638,690	25,995,683
130000	Vocational Curriculum	1,743,770	1,779,569
140000	Physical Curriculum	2,039,242	2,086,984
160000	Co-Curricular Activities	1,243,588	1,354,374
170000	Special Needs	86,296	14,214
	Total Instruction	\$ 45,033,151	\$ 46,922,634
210000	Pupil Services	\$ 3,367,869	\$ 3,251,132
220000	Instructional Staff Services	3,464,451	3,598,161
230000	General Administration	1,423,394	1,571,666
240000	School Building Administration	3,599,641	3,741,129
250000	Business Administration	15,667,163	16,371,823
260000	Central Services	2,416,790	2,155,845
270000	Insurance & Judgments	813,205	787,743
280000	Debt Service	42,000	2,500
290000	Other Support Services	348,353	113,899
	Total Support Services	\$ 31,142,866	\$ 31,593,898
400000	Non-Program Expenditures	\$ 10,269,740	\$ 11,576,750
	Total General Fund Expenditures - Fund 10	\$ 86,445,757	\$ 90,093,282

2018-19 Preliminary Budget General Fund Revenue



School District of Elmbrook
2018-19 Preliminary Budget
General Fund - Revenue by Source

Source	2016-17 Adjusted Budget	2016-17 Actual Revenue	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change
<u>Local Sources</u>					
211 Current Property Tax	\$ 70,563,554	\$ 70,563,554	\$ 72,693,994	\$ 75,263,499	\$ 2,569,505
212 Chargeback Property Tax	15,301	15,301	59,087	59,087	0
219 Other Taxes	0	4,457	0	0	0
241 Regular Day School (Non-Res Tuition)	423,030	395,699	473,330	373,330	(100,000)
248 Transportation Fees-Individually Paid	15,910	15,940	26,000	23,000	(3,000)
262 Sale Material - Resale	58,932	64,999	53,830	48,330	(5,500)
271 Admissions	175,280	173,404	172,000	182,000	10,000
274 W.I.A.A.	8,000	88,336	13,500	40,500	27,000
279 Other School Activity Income	283,400	303,453	289,500	288,000	(1,500)
280 Interest on Investments	30,000	133,822	45,000	60,000	15,000
291 Gifts	11,048	18,081	8,800	8,800	0
292 Student Fees	1,306,478	1,358,668	1,391,951	1,382,891	(9,060)
293 Rental of School Bldgs. and Sites	146,400	158,385	154,000	159,192	5,192
294/298 Rental of School Bldgs. and Sites-Custodial	23,100	17,369	17,300	12,800	(4,500)
295 Summer School Revenue	5,720	5,715	7,000	7,610	610
297 Student Fines	2,410	2,846	3,125	4,070	945
Total - Local Sources	\$ 73,068,563	\$ 73,320,029	\$ 75,408,417	\$ 77,913,109	\$ 2,504,692
<u>Inter-District Payments Within WI</u>					
317 Transit of Federal Aid	\$ 15,202	\$ 10,336	\$ 15,202	\$ 0	\$ (15,202)
343 Co Curr Activities WI Schools	38,950	46,143	38,200	47,700	9,500
345 General Tuition - Open Enrollment	2,079,244	2,073,228	1,649,232	1,319,588	(329,644)
349 Payments for Other Services	45,000	132,765	45,000	95,875	50,875
390 Other Payments from WI School Districts	0	0	0	0	0
Total-Inter-Dist Payments Within WI	\$ 2,178,396	\$ 2,262,472	\$ 1,747,634	\$ 1,463,163	\$ (284,471)
<u>Other Revenue From Intermediate Sources</u>					
517 Transit of Federal Aid	\$ 20,948	\$ 0	\$ 20,948	\$ 18,587	\$ (2,361)
590 Other Revenue From Intermediate Sources	0	0	0	0	0
Total - Other Revenue Intermediate Sources	\$ 20,948	\$ 0	\$ 20,948	\$ 18,587	\$ (2,361)
<u>State Sources</u>					
612 Gen. Transportation Aid	\$ 154,000	\$ 160,055	\$ 154,000	\$ 154,000	\$ 0
613 Library Aid (Common Sch Income)	275,000	295,403	275,000	275,000	0
616 Integration Aid	1,576,485	1,576,485	1,285,195	1,028,180	(257,015)
621 Equalization Aid	2,778,975	2,778,975	2,636,311	2,820,985	184,674
630 Special Projects Grant	44,080	65,765	44,080	44,080	0
691 Tax Exempt Computer Aid	1,028,428	1,028,428	1,043,546	1,059,199	15,653
695 Per Pupil Aid	1,660,750	1,662,750	3,061,350	4,596,312	1,534,962
Total - State Sources	\$ 7,517,718	\$ 7,567,861	\$ 8,499,482	\$ 9,977,756	\$ 1,478,274
<u>Revenue From Federal Sources</u>					
730 Special Projects Grant	\$ 378,018	\$ 263,442	\$ 279,091	\$ 341,764	\$ 62,673
751 ECIA - Title I	170,760	157,121	156,857	141,443	(15,414)
780 Other Revenue From State Sources	200,000	151,099	200,000	100,000	(100,000)
Total - Rev From Federal Sources	\$ 748,778	\$ 571,662	\$ 635,948	\$ 583,207	\$ (52,741)
<u>Other Financing Sources</u>					
860 Comp for Sale or Loss of Fixed Assets	\$ 0	\$ 867	\$ 2,800	\$ 500	\$ (2,300)
Total - Other Financing Sources	\$ 0	\$ 867	\$ 2,800	\$ 500	\$ (2,300)
<u>Other Revenues</u>					
969 Other Adjustments	0	473	0	0	0
971 Refund of Disb. - Aidable	534,000	665,470	95,000	100,000	5,000
972 Non-Aidable	0	2,031	0	0	0
990 Other Miscellaneous Revenues	28,000	75,717	35,528	36,960	1,432
Total - Other Revenues	\$ 562,000	\$ 743,691	\$ 130,528	\$ 136,960	\$ 6,432
TOTAL GENERAL FUND - FUND 10	\$ 84,096,403	\$ 84,466,582	\$ 86,445,757	\$ 90,093,282	\$ 3,647,525

**School District of Elmbrook
2018-19 Preliminary Budget
Fund 21 - 80: Revenue Summary**

<u>Source</u>	2016-17 Adjusted Budget	2016-17 Actual Revenue	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change
All GIFT FUND - FUND 21	\$ 300,000	\$ 399,690	\$ 300,000	\$ 300,000	\$ 0
All SPECIAL EDUCATION - FUND 27	\$ 16,623,057	\$ 16,047,325	\$ 16,272,744	\$ 17,032,134	\$ 759,390
All NON-REF DEBT SERVICE - FUND 38	\$ 1,543,680	\$ 1,521,791	\$ 1,892,432	\$ 1,903,824	\$ 11,392
All REF APPROVED DEBT SERV - FUND 39	\$ 4,847,491	\$ 11,746,461	\$ 4,709,963	\$ 4,725,729	\$ 15,766
All CAPITAL PROJECTS - FUND 46	\$ 0	\$ 4	\$ 0	\$ 0	\$ 0
All CAPITAL PROJECTS - FUND 49	\$ 100	\$ 3,259,425	\$ 100	\$ 500	\$ 400
All FOOD SERVICE - FUND 50	\$ 2,971,386	\$ 2,956,450	\$ 3,122,379	\$ 3,147,578	\$ 25,199
All PRIVATE BENEFIT TRUST - FUND 72	\$ 40	\$ 106	\$ 20	\$ 1,200	\$ 1,180
All EMPLOYEE BENEFIT TRUST - FUND 73	\$ 2,231,830	\$ 2,072,729	\$ 2,235,863	\$ 1,778,574	\$ (457,289)
All COMMUNITY SERVICE - FUND 80	\$ 372,601	\$ 372,601	\$ 372,601	\$ 372,601	\$ 0
TOTAL REVENUE ALL FUNDS	\$ 112,986,588	\$ 122,843,164	\$ 115,351,859	\$ 119,355,422	\$ 4,003,563
TOTAL REVENUE ALL FUNDS (<i>less transfers</i>)	\$ 104,339,842	\$ 114,354,056	\$ 106,958,792	\$ 109,744,366	\$ 2,785,574

**School District of Elmbrook
2018-19 Preliminary Budget
Fund Summary**

	2016-17 Actuals	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change
<u>GENERAL FUND (Fund 10)</u>				
REVENUES				
100 Operating Transfers-In	\$ 0	\$ 0	\$ 0	0.0%
200 Local Sources	73,320,029	75,408,417	77,913,109	3.3%
300 Interdistrict Payments	2,262,473	1,747,634	1,463,163	(16.3%)
500 Intermediate Sources	-	20,948	18,587	(11.3%)
600 State Sources	7,567,861	8,499,482	9,977,756	17.4%
700 Federal Sources	571,662	635,948	583,207	(8.3%)
800 Other Financing Sources	867	2,800	500	(82.1%)
900 Other Revenues	743,691	130,528	136,960	4.9%
TOTAL GENERAL FUND REVENUE	\$ 84,466,583	\$ 86,445,757	\$ 90,093,282	4.2%
EXPENDITURES				
110000 Undifferentiated Curriculum	\$ 14,370,989	\$ 15,281,565	\$ 15,691,810	2.7%
120000 Regular Curriculum	24,002,591	24,638,690	25,995,683	5.5%
130000 Vocational Curriculum	1,742,098	1,743,770	1,779,569	2.1%
140000 Physical Curriculum	1,992,441	2,039,242	2,086,984	2.3%
160000 Co-Curricular Activities	1,506,758	1,243,588	1,354,374	8.9%
170000 Special Needs	64,467	86,296	14,214	(83.5%)
TOTAL INSTRUCTION	\$ 43,679,344	\$ 45,033,151	\$ 46,922,634	4.2%
210000 Pupil Services	\$ 3,262,717	\$ 3,367,869	\$ 3,251,132	(3.5%)
220000 Instructional Staff Services	3,570,815	3,464,451	3,598,161	3.9%
230000 General Administration	1,470,747	1,423,394	1,571,666	10.4%
240000 School Building Administration	3,410,155	3,599,641	3,741,129	3.9%
250000 Business Administration	14,082,676	15,667,163	16,371,823	4.5%
260000 Central Services	2,395,192	2,416,790	2,155,845	(10.8%)
270000 Insurance & Judgments	727,500	813,205	787,743	(3.1%)
280000 Debt Services	82,488	42,000	2,500	(94.0%)
290000 Other Support Services	808,891	348,353	113,899	(67.3%)
TOTAL SUPPORT SERVICES	\$ 29,811,181	\$ 31,142,866	\$ 31,593,898	1.4%
400000 TOTAL NON-PROGRAM TRANSACTIONS	\$ 9,389,186	\$ 10,269,740	\$ 11,576,750	12.7%
TOTAL GENERAL FUND EXPENDITURES	\$ 82,879,711	\$ 86,445,757	\$ 90,093,282	4.2%
Total General Fund Revenue	\$ 84,466,583	\$ 86,445,757	\$ 90,093,282	4.2%
Total General Fund Expenditures	\$ 82,879,711	\$ 86,445,757	\$ 90,093,282	4.2%
General Fund Reserve	\$ 1,586,872	\$ 0	\$ 0	0.0%
<u>GIFT FUND (Fund 21)</u>				
Total Gift Fund Revenue	\$ 399,690	\$ 300,000	\$ 300,000	0.0%
Total Gift Fund Expenditures	\$ 412,060	\$ 300,000	\$ 300,000	0.0%
Gift Fund Reserve	\$ (12,370)	\$ 0	\$ 0	0.0%
<u>SPECIAL EDUCATION FUND (Fund 27)</u>				
REVENUES				
100 Operating Transfers In	\$ 8,353,908	\$ 8,393,067	\$ 9,611,056	14.5%
200 Local Sources	\$ 0	\$ 0	\$ 123,516	100.0%
300 Interdistrict Payments	2,207,236	2,300,370	1,758,409	(23.6%)
500 Other Revenue from Intermediate Sources	1,594	0	0	0.0%
600 State Sources	3,782,247	3,605,327	3,576,247	(0.8%)
700 Federal Sources	1,700,346	1,972,055	1,961,586	(0.5%)
900 Other Revenues	1,994	1,925	1,320	(31.4%)
TOTAL SPECIAL EDUCATION FUND REVENUE	\$ 16,047,325	\$ 16,272,744	\$ 17,032,134	4.7%
EXPENDITURES				
100000 Instruction	\$ 11,221,205	\$ 11,788,714	\$ 12,379,053	5.0%
200000 Support Services	3,919,574	3,481,791	3,580,748	2.8%
400000 Non-Program Transactions	906,546	1,002,239	1,072,333	7.0%
TOTAL SPECIAL ED. FUND EXPENDITURES	\$ 16,047,325	\$ 16,272,744	\$ 17,032,134	4.7%

**School District of Elmbrook
2018-19 Preliminary Budget
Fund Summary**

	2016-17 Actuals	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change
<u>DEBT SERVICE FUNDS (Fund 38 & 39)</u>				
Total Debt Service Funds Revenue	\$ 13,268,252	\$ 6,602,395	\$ 6,629,553	0.4%
Total Debt Service Funds Expenditures	\$ 13,355,324	\$ 6,649,591	\$ 6,708,244	0.9%
Debt Service Funds Reserve	\$ (87,072)	\$ (47,196)	\$ (78,691)	66.7%
<u>LONG TERM CAP IMPROVE TRUST FUND (Fund 46)</u>				
Total Long Term Cap Improve Revenue	\$ 4	\$ 0	\$ 0	0.0%
Total Long Term Cap Improve Expenditures	\$ 0	\$ 0	\$ 0	0.0%
Long Term Cap Improve Fund Reserve	\$ 4	\$ 0	\$ 0	0.0%
<u>CAPITAL PROJECTS FUND (Fund 49)</u>				
Total Capital Project Fund Revenue	\$ 3,259,425	\$ 100	\$ 500	400.0%
Total Capital Project Fund Expenditures	\$ 1,464,705	\$ 2,794,353	\$ 0	(100.0%)
Capital Projects Fund Reserve	\$ 1,794,720	\$ (2,794,253)	\$ 500	(100.0%)
<u>FOOD SERVICE FUND (Fund 50)</u>				
Total Food Service Fund Revenue	\$ 2,956,450	\$ 3,122,379	\$ 3,147,578	0.8%
Total Food Service Fund Expenditures	\$ 2,886,964	\$ 3,058,058	\$ 3,090,277	1.1%
Food Service Fund Reserve	\$ 69,486	\$ 64,321	\$ 57,301	(10.9%)
<u>PRIVATE BENEFIT TRUST FUND (Fund 72)</u>				
Total Private Benefit Trust Fund Revenue	\$ 106	\$ 20	\$ 1,200	5900.0%
Total Private Benefit Trust Fund Expenditures	\$ 682	\$ 1,200	\$ 1,200	0.0%
Private Benefit Trust Fund Reserve	\$ (576)	\$ (1,180)	\$ 0	(100.0%)
<u>EMPLOYEE BENEFIT TRUST FUND (Fund 73)</u>				
Total Employee Benefit Trust Fund Revenue	\$ 2,072,729	\$ 2,235,863	\$ 1,778,574	(20.5%)
Total Employee Benefit Trust Fund Expenditures	\$ 2,160,815	\$ 2,210,363	\$ 1,742,574	(21.2%)
Employee Benefit Trust Fund Reserve	(88,086)	25,500	36,000	41.2%
<u>COMMUNITY SERVICE FUND (Fund 80)</u>				
Total Community Service Fund Revenue	\$ 372,601	\$ 372,601	\$ 372,601	0.0%
Total Community Service Fund Expenditures	\$ 355,754	\$ 372,601	\$ 372,601	0.0%
Community Service Fund Reserve	16,847	0	0	0.0%
Gross Total Expenditures - All Funds	\$119,563,340	\$ 118,104,667	\$ 119,340,312	1.0%
Less: Interfund Transfers and Payments - All Funds	8,353,908	8,393,067	9,611,056	14.5%
NET TOTAL EXPENDITURES - ALL FUNDS	\$111,209,432	\$ 109,711,600	\$ 109,729,256	0.0%

2018-19 Preliminary Budget Ending Fund Balance

Fund 10 - General Fund

Beginning Fund Balance - 7/1/18	\$ 34,743,943
18-19 Net Fund Balance	\$ 0
Projected Ending Fund Balance - 6/30/19	<u>\$ 34,743,943</u>

Fund 21 - Gift Fund

Beginning Fund Balance - 7/1/18	\$ 384,608
18-19 Net Fund Balance	\$ 0
Projected Ending Fund Balance - 6/30/19	<u>\$ 384,608</u>

Fund 27 - Special Education Fund

Beginning Fund Balance - 7/1/18	\$ 0
18-19 Net Fund Balance	\$ 0
Projected Ending Fund Balance - 6/30/19	<u>\$ 0</u>

Fund 38 - Non-Referendum Debt Service Fund

Beginning Fund Balance - 7/1/18	\$ 558,843
18-19 Net Fund Balance	\$ (16,491)
Projected Ending Fund Balance - 6/30/19	<u>\$ 542,352</u>

Fund 39 - Referendum Appr Debt Service Fund

Beginning Fund Balance - 7/1/18	\$ 1,205,160
18-19 Net Fund Balance	\$ (62,200)
Projected Ending Fund Balance - 6/30/19	<u>\$ 1,142,960</u>

Fund 46 - LT Capital Improvement Trust Fund

Beginning Fund Balance - 7/1/18	\$ 1,015
18-19 Net Fund Balance	\$ 0
Projected Ending Fund Balance - 6/30/19	<u>\$ 1,015</u>

Fund 49 - Capital Projects Fund

Beginning Fund Balance - 7/1/18	\$ 366,668
18-19 Net Fund Balance	\$ 500
Projected Ending Fund Balance - 6/30/19	<u>\$ 367,168</u>

Fund 50 - Food Service Fund

Beginning Fund Balance - 7/1/18	\$ 497,288
18-19 Net Fund Balance	\$ 57,301
Projected Ending Fund Balance - 6/30/19	<u>\$ 554,589</u>

Fund 72 - Private Benefit Trust Fund

Beginning Fund Balance - 7/1/18	\$ 18,723
18-19 Net Fund Balance	\$ 0
Projected Ending Fund Balance - 6/30/19	<u>\$ 18,723</u>

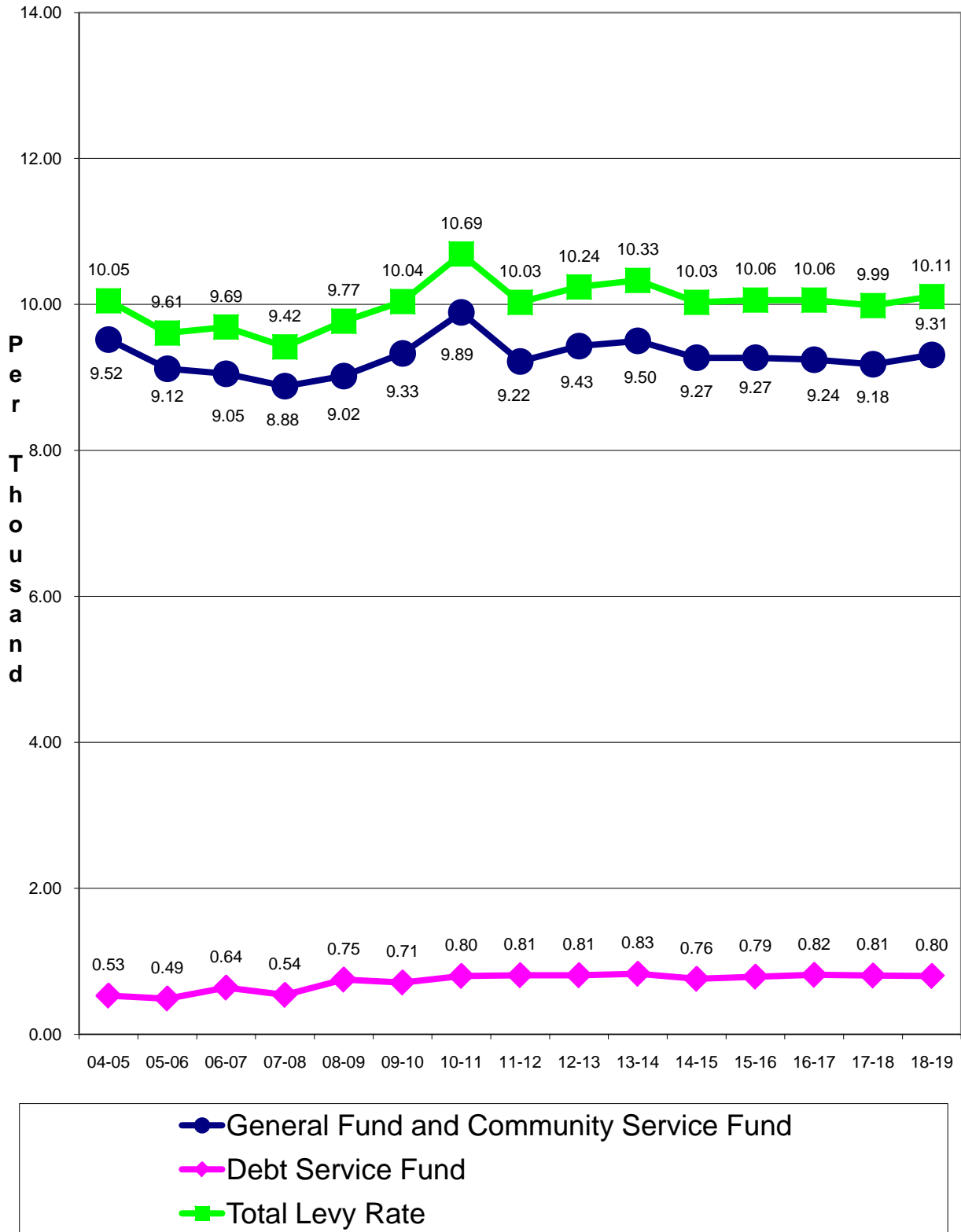
Fund 73 - Employee Benefit Trust Fund

Beginning Fund Balance - 7/1/18	\$ 247,377
18-19 Net Fund Balance	\$ 36,000
Projected Ending Fund Balance - 6/30/19	<u>\$ 283,377</u>

Fund 80 - Community Service Fund

Beginning Fund Balance - 7/1/18	\$ 135,159
18-19 Net Fund Balance	\$ 0
Projected Ending Fund Balance - 6/30/19	<u>\$ 135,159</u>

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



**2018-19 Preliminary Budget
Tax Levy and Levy Rate Computation**

	2017-18 Adjusted	2018-19 Preliminary	Amount Change	Percent Change
General Fund	\$72,753,081	\$75,322,586	\$2,569,505	3.53%
Debt Service Fund (Non-Referendum)	1,788,723	1,800,115	11,392	0.64%
Debt Service Fund (Referendum)	4,707,963	4,715,729	7,766	0.16%
Community Service	372,601	372,601	0	0.00%
	\$79,622,368	\$82,211,031	\$2,588,663	3.25%

Estimated Equalized Tax Levy Rate

	2017 Actual		2018 Estimated		Estimated Increase/ (Decrease)	Percent Change
All Municipalities	\$9.99	*	\$10.11	*	\$0.12	1.20%
Taxes on Home Valued at \$300,000	\$2,997.00	**	\$3,033.00	**		

**We are assuming a 2% increase in property values.*

***Please note that property taxes for individual District taxpayers will vary depending on the equalized value that their municipalities use for their assessed valuations.*

2017-18 Gift Donors

Thank you for the generous donations made to School District of Elmbrook students and schools from July, 2017 through June, 2018. Gifts to the District totaled over \$500,000.

Brookfield Elementary
Brookfield Elementary PTO
Herb Kohl Foundation
Katie McCardle Fund-Raiser
Rebecca Whelpley
Visual Image Photography
Burleigh Elementary
Burleigh Elementary PTO
Edu-Garden Donations
Elmbrook Education Foundation
Fed-ex
First Financial Merchant Services
The Kula Foundation – Red Robin
Northwestern Mutual
Dixon Elementary
Dixon Elementary PTO
Kohl's
Swanson Elementary
Associated Bank
GE Healthcare
Pam Kania Grant
Herb Kohl Education Foundation
PPG Industries
Swanson Elementary PTO
VIP Photography
Tonawanda Elementary
Elmbrook Education Foundation
Kiwanis Club of Elm Grove
The C.A.R.I.N.G. Group
Tonawanda Elementary PTO
Pilgrim Park Middle
Brookfield Wrestling Club
KM Sports
Lifetouch Photo
Hany Nosir
Pepsi
Pilgrim Park Middle School PTO
Wisconsin Hills Middle
Brookfield Wrestling Club
Elmbrook Education Foundation
The Kula Foundation – Red Robin
Wisconsin Hills Middle School PTO
Brookfield Central High School
All-American Publishing LLC
Applause, Inc.
BC Cares (Calvary Lutheran Church)
BCHS Lancers Booster Club
Bucholtz/Day/Mellor Athletics Donations
Empire Photography
GE Star Awards – Bonilla/Zheng
Homan Boys Basketball Mem'l Showcase
The Kula Foundation – Red Robin

Lancer Lounge Loan and Donations
Medial Marketing
Mylavarapu/Kamaraju Black Box Project
Mytown Spiritwear
Ohioplye Prints
Outsource America
Petrie AVID Donation
The Roberts Group
Scripps
Snap Raise
Society for Science and the Public
Brookfield East High School
All American Publishing LLC
Amer Trans and Rusk
Ascension Health
Brookfield East High School Hockey
Brookfield East High Senior Class
Coca-Cola
Elmbrook Education Foundation
Empire Photography
English Total Medical Staffing
Exposure Marketing
Friends of Fine Arts
Hall of Fame & Stern Dinner Donations
Hayden Financial
Healthy Vending
LRG Prep LLC
Lifetouch
Lowe's
Pel Industries
Play On Sports
Spartan Athletic Booster Club
Brookfield East High Nature Center
Elmbrook Educational Foundation
Ladish Company
Tonawanda Elementary PTO
Fairview South School
Donald Bartz Memorials
Eppstein Uhen Grant
Friends of Fairview South
Knights of Columbus
Retirees/Years of Service Awards
LAUNCH
Elmbrook Education Foundation
Rotary Club of Elmbrook
District
All-School Read Donations
Baseball Field Donations
Elmbrook Education Foundation
Forever Friends
Parchment, Inc.
Project Strive Donations

Budget Hearing and Annual District Meeting of the School District of Elmbrook
Central Administration Offices Board Room
September 25, 2017

Present: Allgaier, Boucher, Lambert, Malnar, Sun, Wheeler, Wilson; administrative staff; and approximately 15 electors.

The Budget Hearing for the 2017-2018 Operating Budget of the School District of Elmbrook was called to order at 6:01 p.m. by Board President Kathryn Wilson. Ms. Wilson introduced members of the Board of Education and administrators.

Board Treasurer Glen Allgaier provided District financial comparison data with benchmark districts and highlighted revenue and expenditure changes in all funds. Allgaier reported on three areas of strategic focus for the district: personalized learning for all students, competitive compensation for all staff, and financial stability. Financial highlights for 2017-18 include an increase in per pupil funding to \$200, stabilization of healthcare costs, low administrative expense, and a tax increase of 1.74%. Allgaier also reported on capital improvement projects, including the new HVAC system at Burleigh Elementary. Ongoing and future areas of investigation will include a new HVAC system at Wisconsin Hills Middle School and Tonawanda Elementary School and renovating high school tennis courts and softball fields.

An audience member asked questions about property tax impact of voucher funding.

Board President Kathryn Wilson thanked 2016-2017 donors of gifts to the District, noting extraordinary donations of more than \$400,000. Donors and the schools to which they donated included:

- Brookfield Elementary - AWSA, Brookfield Elementary PTO, VIP Photo
- Burleigh Elementary - Burleigh Elementary PTO, Fed-ex, Kohl's, Northwestern Mutual, Viking Edu-Garden Donations
- Dixon Elementary - Dixon Elementary PTO, Elmbrook Education Foundation, Kohl's, SHI International
- Swanson Elementary - Elmbrook Education Foundation, Golden September Donations, Herb Kohl Education Foundation, Kohl's, Donations for Mrs. Leis, PPG Industries, SchoolPak, C. Stemper, Swanson Elementary PTO, The C.A.R.I.N.G. Group, VIP Photo, Nancy Yttre
- Tonawanda Elementary - Kiwanis Club of Elm Grove, Mortensen Photography, The C.A.R.I.N.G. Group
- Pilgrim Park Middle - T. Bartowitz, KM Sports, Kohl's, Pilgrim Park Middle School PTO
- Wisconsin Hills Middle - Gary Day, Elmbrook Education Foundation, FDA Graduate School, The C.A.R.I.N.G. Group, Wal-Mart, Wisconsin Beef Council
- Brookfield Central High School - All-American Publishing LLC, Alumni Spiritwear, Applause, BCHS Cares for Needy Families, BCHS Lancers Booster Club, Brookfield Central High PTO, BCHS Sunshine Fund, G. Day and D. Mellor, Elevate, Inc., Elmbrook Education Foundation, Empire Photography, GE Foundation, GE Star Awards – Calvache/Evans, Home Town Marketing, Henry Hummel, Jennerjahn Memorial, Kula Foundation, Lifetouch, PPG Foundation, PPG Industries, Pepsi, D. Ranney Memorials, Royal Publishing, Scripps, Senior Class Donations, Leslie Stollberg, The C.A.R.I.N.G. Group, University of Wisconsin-Madison, WIAA Golf, Wrestling Program Donations
- Brookfield East High School - All American Publishing LLC, American Family Insurance, Beast Cares, Brookfield East High PTO, Elmbrook Education Foundation, Elmbrook Swim Club,

Empire Photography, Friends of Fine Arts, Hall of Fame Dinner Donations, Home Team Marketing, My Locker, Northwestern Mutual, Pel Industries, Spartan Athletic Booster Club, Spiritwear, University of Wisconsin – Madison, Weight Room Donations, Wheaton Franciscan

- Brookfield East High Nature Center - Ladish Foundation
- Fairview South School - J. Pharmaceuticals LLC
- District Athletic Fields - Baseball Field Signs
- District - Boerner Botanical Gardens, City of Brookfield, Intergenerational Book Club, Project Strive Donations

The Budget Hearing was adjourned by Board President Kathryn Wilson at 6:54 p.m.

Board President Kathryn Wilson called the Annual District meeting to order at 7:03 p.m. in accordance with Wis. Stats. 120.08. The Pledge of Allegiance was recited. Board Clerk Scott Wheeler read the official meeting notice.

Ms. Wilson requested nominations for Chair of the Annual Meeting. Tom Gehl nominated Meg Wartman as Chair of the Annual Meeting. There were no further nominations from the floor. The nomination of Meg Wartman as Chair of the Annual Meeting was carried on a voice vote. The meeting was turned over to Meg Wartman at 7:05 pm. City Attorney Karen Flahtery was introduced as Parliamentarian, and rules governing speaking and voting during the Annual District Meeting were introduced.

Motion by Linda Boucher to approve the 2017 Annual Meeting agenda. The motion was seconded by Jean Lambert and carried on a voice vote.

Report from the Board President – Board President Kathryn Wilson remarked on the duties of the Board of Education and confidence in the decision making process. She thanked parents, teachers and administrators and community members who are all aligned with the district's core objectives outlined in the District Strategy Map. Wilson concluded by stating the district has a bright future.

Report from the Superintendent – Superintendent Mark Hansen highlighted how the work of the District aligned to the District Strategy Map. The District's vision of a Great Place to Learn, a Great Place to Work, and a Great School District resulted in the district and all nine schools earning Significantly Exceeds Expectations on the State Report Card, the deployment of the new Launch program, the first ever all staff event, community engagement, statewide student and staff recognition, and hosting the first, student-led computer programming challenge in the state.

All electors were properly registered to vote, so the Oath of Residency was not necessary.

Motion by Jian Sun to authorize reimbursement of actual and necessary board members' expenses for travel outside the School District in the performance of duties. The motion was seconded by Glen Allgaier. Ms. Wartman reported that the 2017-2018 budget for actual and necessary Board members' expenses for travel outside the District in performance of duties is \$2,000 for the entire Board. The motion carried on a voice vote.


Motion by Glen Allgaier that the 2017-2018 salary for each Board of Education member include a salary stipend of \$4,200. The motion was seconded by Jean Lambert. The motion carried on a voice vote.

Motion by Jean Lambert that a tax levy of \$71,049,389 be approved for the General Fund; that a tax levy of \$1,359,718 be approved for the non-referendum debt service fund; that a tax levy of \$4,933,210

be approved for the referendum-approved debt service fund; and that a tax levy of \$366,570 be approved for the Community Service Fund to support the School District of Elmbrook's 2017-18 Budget. The motion was seconded by Linda Boucher and carried on a voice vote.

Motion by Allison Malnar to establish the date of the 2018 Annual Meeting as September 24, 2018. The motion was seconded by Jean Lambert and carried on a voice vote.

Ms. Wartman announced that there was no further business to come before the Annual District Meeting and adjourned the meeting at 7:32 p.m.


Kathryn Wilson, Board President