

SCHOOL DISTRICT OF ELMBROOK
WAUKESHA COUNTY, WISCONSIN

2018-19 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 24th day of September, 2018 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.

| | 2016-17 Actuals | 2017-18 Adjusted Budget | 2018-19 Preliminary Budget | Percentage of Increase or Decrease |
|--|--------------------|-------------------------------|----------------------------------|--|
| GENERAL FUND (Fund 10) | | | | |
| FUND BALANCE (End of Year) | \$ 29,756,084 | \$ 29,756,084 | \$ 29,756,084 | 0.0% |
| 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% |
| GIFT FUND (Fund 21) | | | | |
| FUND BALANCE (End of Year) | \$ 281,218 | \$ 281,218 | \$ 281,218 | 0.0% |
| 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% |
| SPECIAL EDUCATION FUND (Fund 27) | | | | |
| FUND BALANCE (End of Year) | \$ 0 | \$ 0 | \$ 0 | 0.0% |
| 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% |
| DEBT SERVICE FUNDS (Fund 38 & 39) | | | | |
| FUND BALANCE (End of Year) | \$ 1,341,300 | \$ 1,294,104 | \$ 1,215,413 | (6.1%) |
| 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% |
| LONG TERM CAP IMPROVE TRUST FUND (Fund 46) | | | | |
| FUND BALANCE (End of Year) | \$ 1,004 | \$ 1,004 | \$ 1,004 | 0.0% |
| TOTAL LONG TERM CAP IMPROVE TRUST REVENUE | \$ 4 | \$ 0 | \$ 0 | 0.0% |
| TOTAL LONG TERM CAP IMPROVEMENTS EXP | \$ 0 | \$ 0 | \$ 0 | 0.0% |
| Capital Projects Fund Reserve | \$ 4 | \$ 0 | \$ 0 | 0.0% |
| CAPITAL PROJECTS FUND (Fund 49) | | | | |
| FUND BALANCE (End of Year) | \$ 3,603,751 | \$ 809,498 | \$ 809,998 | 0.1% |
| TOTAL CAPITAL PROJECTS FUND REVENUE | \$ 3,259,425 | \$ 100 | \$ 500 | 400.0% |
| TOTAL CAPITAL PROJ. FUND EXPENDITURES | \$ 1,464,705 | \$ 2,794,353 | \$ 0 | (100.0%) |
| Capital Projects Fund Reserve | \$ 1,794,720 | \$ (2,794,253) | \$ 500 | (100.0%) |
| FOOD SERVICE FUND (Fund 50) | | | | |
| FUND BALANCE (End of Year) | \$ 273,640 | \$ 337,961 | \$ 395,262 | 17.0% |
| 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%) |
| PRIVATE BENEFIT TRUST FUND (Fund 72) | | | | |
| FUND BALANCE (End of Year) | \$ 19,150 | \$ 17,970 | \$ 17,970 | 0.0% |
| TOTAL PRIV. BENEFIT TRUST FUND REVENUE | \$ 106 | \$ 20 | \$ 1,200 | 5900.0% |
| TOTAL PRIV. BEN. TRUST FUND EXPENDITURES | \$ 682 | \$ 1,200 | \$ 1,200 | 0.0% |
| Private Benefit Trust Fund Reserve | \$ (576) | \$ (1,180) | \$ 0 | (100.0%) |
| EMPLOYEE BENEFIT TRUST FUND (Fund 73) | | | | |
| FUND BALANCE (End of Year) | \$ 257,213 | \$ 282,713 | \$ 318,713 | 12.7% |
| TOTAL EMPLOYEE BEN. TRUST FUND REVENUE | \$ 2,072,729 | \$ 2,235,863 | \$ 1,778,574 | (20.5%) |
| TOTAL EMPL. BEN. 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% |
| COMMUNITY SERVICE FUND (Fund 80) | | | | |
| FUND BALANCE (End of Year) | \$ 119,098 | \$ 119,098 | \$ 119,098 | 0.0% |
| TOTAL COMMUNITY SERVICE FUND REVENUE | \$ 372,601 | \$ 372,601 | \$ 372,601 | 0.0% |
| TOTAL COMMUNITY SERV. 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% |
| Property Tax Levy - Fund 10 | \$ 70,583,312 | \$ 72,753,081 | \$ 75,322,586 | 3.5% |
| Property Tax Levy - Fund 38 | 1,408,455 | 1,788,723 | 1,800,115 | 0.6% |
| Property Tax Levy - Fund 39 | 4,845,491 | 4,707,963 | 4,715,729 | 0.2% |
| Property Tax Levy - Fund 80 | 372,601 | 372,601 | 372,601 | 0.0% |
| TOTAL PROP. TAX LEVY (FDS. 10, 38, 39 & 80) | \$ 77,209,859 | \$ 79,622,368 | \$ 82,211,031 | 3.3% |