

June 12, 2018

**ELMBROOK
SCHOOLS**

School District of Elmbrook

2018-19 THINK - LEARN - SUCCEED

**ELMBROOK SCHOOLS PRELIMINARY
BUDGET REPORT**

WE EDUCATE AND INSPIRE EVERY STUDENT
TO THINK, TO LEARN, AND TO SUCCEED.

13780 Hope Street, Brookfield, WI 53005 // 262.781.3030

Table of Contents

Page

Click a section to be taken directly to that page in the Budget Report

Executive Summary	1
Strategy Map	4
Budget Introduction	6
Reallocation A: Health Insurance	8
Reallocation B: Substitute Costs & Food Supervisor Pay	10
Reallocation C: Transportation	12
Reallocation D: Curriculum Budget	14
Restructure A: K12 Staffing	15
Restructure B: Capital Projects	18
Restructure C: Technology Infrastructure & Inventory Enhancement	19
Restructure D: K-5 Literacy Professional Development	20
Expenditures by Area – Fund 10	21
Fund Summary – All Funds	22
Expenditures by Function: General Fund – Fund 10	23
Expenditures by Object: General Fund – Fund 10	24
Preschool Financial	25
Revenue Summary – All Funds	26
Revenue by Source – All Funds	27
Tax Levy	29

Table of Contents

Page

Click a section to be taken directly to that page in the Budget Report

Section A - Salaries & Benefits	30
Salary & Benefit to Revenue Ratio	31
Section B - Administration Budget	32
Section C - Unit Budget	34
Textbook Budget	36
Equipment Expenditures	37
Section D - Utilities Budget	38
Section E - Pupil Transportation Budget	40
Section F - Long Range & Capital Projects	42
Section G – Operations & Maintenance	45
Section H - Mgmt of Information Systems/Instructional Technology	51
Section I - Other Non-Unit Programs	52
Section J - Insurance and Unemployment Compensation Budget	54
Section K - Fund 21: Gift Fund	56
Section L - Fund 27: Special Education Fund	57
Section M - Fund 38: Non-Referendum Debt Service Fund	60
Section N: Fund 39: Referendum Debt Service Fund	61
Section O - Fund 49: Capital Projects Fund	62
Section P - Fund 50: Food Service Fund	63
Section Q - Fund 72: Private Benefit Trust Fund	67
Section R - Fund 73: Employee Benefit Trust Fund	68
Section S - Fund 80: Community Service Fund	69

Board of Education Members and the Staff and Stakeholders of the School District of Elmbrook,

This introductory letter is intended to inform our community about our priorities in the School District of Elmbrook. Our priorities include an updated strategy, details to different expenditures in the district and a complete overview of the \$109,729,256 budget. It is a privilege to present the 2018-19 preliminary budget for the School District of Elmbrook.

The School District of Elmbrook continues to maintain our status as one of the most successful school districts in the entire State of Wisconsin. The District is committed to providing an outstanding educational experience for every student, every time, all the time. To that end, we have created a budget process and philosophy that places priority on our strategies, evaluates current costs for greater efficiency and effectiveness, and allows for innovation and change. Our students' performance is outstanding and we take great pride in that work. Consider the following:

- We are fortunate to attract and retain staff who are regularly celebrated for their work and considered among the best in the profession.
- Our parents, staff, and students are committed to academic, social, and emotional growth.
- The Elmbrook Parent Network and our schools' PTO, Booster Club, and Fine Arts parent engagement is unsurpassed in involvement and volunteerism.
- We offer a comprehensive world language program including Latin, French, Spanish, German, and Chinese.
- A laser-like focus on student results as we aim to provide a world-class experience for every student.
- Elmbrook is the home of the innovative Launch Program for high school juniors and seniors.
- Fiscal management remains a core competency resulting in the School District of Elmbrook receiving Moody's Aaa bond rating, one of five in the State of Wisconsin and about 50 school districts in the country.

This budget seeks to leverage our tradition of excellence while also positioning our school district for further success and excellence. Historically, school districts cast forward budget development from the various cost centers in the organization using history to determine the future needs. This has served us well as an organization and in some areas, may always be our approach. In recent years, to be more purposeful with our budget design, we worked from the district's Strategy Map and strategic planning effort. As the district leaders deliberated over the financial choices we face, we remained focused on our 2018-19 Strategy.

The 2018-19 Strategy displays our commitment to our **mission** of educating and inspiring every student to think, learn and succeed and is guided by our **core values** of visionary leadership, relationships, collaboration, agility, and continuous improvement. Together, this forms our **vision** of the district, including a **Great Place to Learn**, a **Great Place to Work**, and a **Great School District**. The Strategy helps the district guide decisions and prioritize work, and that is very evident when you review the budget details. For example, this year we are allocating \$2.3 M to long-range capital improvement projects, furthering our commitment to be referendum free

for as long as possible.

To guide the work, budget priorities were defined by the team as a foundation for building a budget that:

- Attracts the very best talent to serve our students and families.
- Creates a fund balance that avoids short term borrowing, saves for future facility needs and invests in a high quality and cost effective health care system for our employees.
- Creates the conditions for success for every student, every time, all the time.
- Demands reading and writing, every day, in every classroom.
- Inspires teaching to the edges.
- Prioritizes programs and services that our community demands and values.

The goal of the 2018-19 Budget is to continue to provide support for the great to greater journey. To that end, our key initiatives will again focus on the following areas:

Academic Growth for All Students

In order to meet the needs of all students, a multi-faceted approach towards curriculum, programming, and student engagement will continue to mature and progress during the 2018-19 school year. This includes:

- Monitoring our K-8 reading and writing instruction for success.
- Intentional focus on our littlest learners so all students can read and write successfully.
- Update K-12 Literacy and K-12 Music curriculum and resources.
- With intentional planning and high expectations for all students, we will focus on closing achievement gaps for our students with disabilities.
- During the State of Wisconsin required ACT test for all juniors, our district will average or exceed a 25.0 composite score by 2021.

College and Career Readiness

The 2018-19 school year will be the second 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. 2017-18 strands include Global Business, Future Teachers, and Business Analytics. Three new strands will be added in 2018-19 including Media Solutions, IT Foundations, and Engineering Foundations. Elmbrook students collaborate with students from other districts, university partners, and regional business, through internships and preferential college admittance. The district is dedicated to continuing to provide rigorous and beneficial academic experiences that will prepare them for life after high school.

Our middle school students develop Academic and Career Plans that allow students to take ownership of their learning process as they learn about themselves and individual learning styles. Students prepare a final project in the form of a video or report as they reflect on how they see their academic journey preparing them for future career options. The plans are insightful and powerful and really fit into our vision of preparing every student for success without locking them into a specific academic or career path.

Attract & Retain Highly Effective Staff

The education sector is in a new era when it comes to hiring and retaining great staff. There is much more mobility in our profession than at any point in the last two decades. In particular, the

competitive landscape for teaching talent has changed dramatically. Simply put, we want to hire the very best staff. Our students deserve nothing less. Our school leaders and HR team will 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. Once we have high quality staff hired, we will depend upon our new teacher compensation and evaluation system to retain our great staff. To help us monitor our success we will evaluate our retention rate and staff engagement levels while benchmarking to other high performing districts. Given that we are in the business of educating kids and 80-85% of our costs are associated with salary and benefits, this will be a priority for years to come.

The Elmbrook School District continues to experience incredible community support as we work on implementing our great to greater plan. Through a vision of every student, every time, all the time, we present the 2018-19 budget with great optimism. We have an incredible group of staff and parents working with and for our students so they can be as successful as possible. With special thanks to the members of the senior leader council and to all of our school level leaders, I am pleased to submit this budget for the Board of Education's consideration. We look forward to ongoing dialogue with the Board of Education as well as stakeholders throughout our community regarding our prioritization, reallocation and reorganization.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Mark Hansen', written in a cursive style.

Dr. Mark Hansen
Superintendent, Elmbrook School District

Foundation	Goal, Strategy, and Objectives	Key Performance Indicators	
<p>Mission</p> <p>To educate and inspire every student to think, to learn, and to succeed</p>	<p>Great Place to Learn - Empower every student to achieve academic, social, and emotional growth</p> <ol style="list-style-type: none"> 1. Engage students in high quality learning that prepares them for life, college and career. <ol style="list-style-type: none"> 1.1. Our K-3 Reading MAP composite score will improve from the top 6% to the top 5% nationally by spring 2019. 1.2. Successfully deploy six course strands at LAUNCH with an enrollment increase of at least 100% by June 2019. 1.3. 100% of K-5 teachers trained in the fundamentals of science-based reading instruction.. 	<p>Measure</p> <p>ACT Composite Score</p> <p>MAP Reading Composite - 3rd Grade National Percentile</p> <p>MAP Math Composite - 3rd Grade National Percentile</p> <p>Incoming 8th Grade Students Algebra-Ready</p> <p>Graduates Complete an Extended Course</p>	<p>2021 Target</p> <p>25.0</p> <p>Top 3%</p> <p>Top 1%</p> <p>83%</p> <p>90%</p>
<p>Vision</p> <p>Every student ready for Life, College, and Career</p>	<p>Great Place to Work - Inspire our employees to be their best, every time</p> <ol style="list-style-type: none"> 2. Attract, develop, recognize and retain outstanding employees. <ol style="list-style-type: none"> 2.1 Deploy a 5-year recruitment and retention strategy by Jan 1, 2019. 	<p>High School Students Report Can Manage Stress</p> <p>Grade 6-12 Co-Curricular Participation</p> <p>Staff Retention Rate</p> <p>Resident Student Enrollment</p> <p>Resident Student Market Share</p> <p>Healthcare Cost Center</p>	<p>80%</p> <p>85%</p> <p>95%</p> <p>7,607</p> <p>80%</p> <p><\$11 Million</p>
<p>Core Values</p> <p><i>Visionary Leadership</i></p> <p><i>Organizational and Personal Learning</i></p> <p><i>Engaged Stakeholders</i></p> <p><i>Societal Responsibility</i></p> <p><i>Agility</i></p> <p><i>Systems Perspective</i></p>	<p>Great School District - Pursue organizational excellence with passion, all the time</p> <ol style="list-style-type: none"> 3. Create maximum value for our community through strategic financial management, stakeholder engagement, and efficient and effective operations. <ol style="list-style-type: none"> 3.1 Establish a facility plan to support future enrollment growth by June 30, 2019. 	<p>Key Work Processes</p> <ol style="list-style-type: none"> 1. Curriculum Renewal & Design 2. School and Department Continuous Improvement 3. Budget Development 4. Crisis Plan Development and Updates 5. Hiring 6. Staffing 7. New Student Enrollment 8. Stakeholder Engagement 9. Strategy Management 	

Key Performance Indicators

Strategic Objective	Metric	2014-15	2015-16	2016-17	2017-18	2021 Target
Engage students in high quality learning that prepares them for life, college and career.	ACT Composite Score	25.5	24.4	24.5		25.0
	MAP Reading Composite - 3rd Grade National Percentile	Top 6%	Top 9%	Top 6%		Top 3%
	MAP Math Composite - 3rd Grade National Percentile	Top 2%	Top 3%	Top 2%		Top 1%
	Incoming 8th Grade Students Algebra-Ready	75%	71%	81%		83%
	Graduates who Complete an Extended Course			77%		90%
	HS Students Report Ability to Manage Stress	56%	69%	66%		80%
	Grade 6-12 Co-Curricular Participation	77%	78%	78%		85%
Attract, develop, recognize and retain outstanding employees.	Staff Retention Rate	92%	95%	95%		95%
Create maximum value for our community through strategic financial management, stakeholder engagement, and efficient and effective operations.	Resident Student Enrollment	6,359	6,470	6,477	6,839	7,607
	Resident Student Market Share	76%	77%	78%	78%	80%
	Healthcare Cost Center		\$13.1 Million	\$12 Million		<\$11 Million

Budget Introduction

To remain agile and responsive to our District's dynamic teaching, learning and infrastructure needs, as well as the changing funding commitments from the state, we have deployed an annual budget process that identifies reallocations (opportunities for savings and efficiencies) and restructures (budget needs). A team of District leaders worked through a process of prioritization and then engaged school leaders for feedback and plan details. The reallocations and restructures are presented to Board Committees as information for discussion, which will ultimately be included in the District budget when it is reviewed, adjusted, and approved by the School Board in May and June.

This budget seeks to leverage our tradition of excellence while also positioning our school district for further success and excellence. Historically, school districts cast forward budget development from the various cost centers in the organization using history to determine the future needs. This has served us well as an organization and in some areas, may always be our approach. In recent years, to be more purposeful with our budget design, we worked from the district's strategy map and strategic planning effort. As the district leaders deliberated over the financial choices we faced, we remained focused on our strategy map.

Over the last four years, this new budget planning approach yielded over \$5 million dollars of restructures to support:

- The creation of a strategic compensation system
- Heating/cooling systems and cafeteria improvements at Swanson
- Funding innovative classrooms, programs, and delivery of instruction
- Extremely competitive starting and finishing teaching salaries in the region and state
- Implementation of an employee health care clinic for efficient and effective employee health care

Budget assumptions used in the preliminary reallocation and restructuring included:

- A \$654 per pupil in categorical aid.
- An enrollment increase of 339 students.
- A 2.13% salary increase for all employee groups.
- Five full-time contingency staffing positions for unexpected enrollment surges.
- \$2.3M for long term capital needs

To guide the work, budget priorities were defined by the team as a foundation for building a budget that:

- attracts the very best talent to serve our students and families
- creates a fund balance that avoids short term borrowing, saves for future facility needs and invests in a high quality and cost effective health care system for our employees
- creates the conditions for success for every student, every time, all the time
- demands reading and writing, every day, in every classroom
- inspires teaching to the edges
- prioritizes programs and services that our community demands and values

Reallocations/Restructures in the 2018-19 Preliminary Budget:

- **Reallocations - \$1,432,000**
 - Health insurance
 - Third Party Audit of claims
 - Bundling services
 - Operational Efficiency and Effectiveness
 - Food Service, substitute pay
 - Transportation
 - Curriculum budget and capital project shift
- **Restructures - \$1,497,000**
 - Teacher staffing
 - 2 new FTE due to enrollment
 - 5 teacher contingency positions
 - Board certified behavior analyst support
 - 2 new Speech Pathologist
 - 2 new Special Education Teachers
 - 1.4 new EL teachers
 - Educational interpreters
 - Capital projects
 - Technology infrastructure and inventory expansion
 - K-5 Literacy Professional Development

Summary

The reallocations represent less than 1% of our overall anticipated budget. After input from each committee, the preliminary budget was prepared for the F&O Committee and the full board consideration in May and June.

Reallocation A

Health Insurance

Background:

The School District of Elmbrook offers employees working more than 30 hours per week healthcare coverage via high deductible medical plans coupled a Health Savings Account (HSA). In 2015, the Elmbrook Schools Family Health and Wellness Center was opened to provide improved quality and efficient care while lowering the cost of healthcare for both employees and the clinic. The District is dedicated to ongoing investigation and research around innovative ways to provide the best healthcare in the most cost effective manner. The 2018-19 Preliminary Budget includes a \$1,000,000 restructure in healthcare expenditures. While this appears as an increase in spending from a budget to budget perspective, it will result in cost avoidance of approximately \$1,000,000 as the District has added FTE.

Budget Impact:

Area of Focus	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Increase	% Increase
Health Insurance Expenditures	\$ 10,678,663	\$ 12,195,085	\$ 1,516,422	12.43%

Rationale:

Market trends continue to accelerate this cost center at a rate higher than allowed increases in revenue. The District has already invested in a Health and Wellness Center, created incentives for members to visit premium designated providers (providers with data proven quality and cost effective results) and best-in-class pricing on prescriptions. In order to continue to mitigate rapidly rising healthcare costs and shift that savings to investing in our budget priorities we have outlined the following focused efforts for 2018-19

- Increased clinic utilization
- Audit of our third party administrator to insure claims are being processed according to plan documents. This will result in both refunds of claim dollars that were not processed correctly but also correcting claim processing moving forward.
- Musculoskeletal bundling with key partners including incentives for staff
- Advanced imaging partners with incentives for staff
- Prescription management
- Concierge Service - support for members to better navigate the healthcare system.

Strategic Objective Alignment:

- Attract, develop, recognize and retain outstanding employees.
- Create maximum value for our community through strategic financial management, stakeholder engagement and efficient and effective operations.

Communication Plan:

2018-19 insurance strategies will be communicated at both the Personnel and Finance & Operations Committee meetings in May. District Leaders will present the recommendations to employee Round Table groups and the Benefit Advisory Committee. Wellness Coordinators at each building will be an informational resource at the building level. Additional information/presentations will also be available at the Health and Wellness Fair prior to open enrollment for the 2019 calendar year.

Reallocation B

Substitute Costs and Food Service Supervisor Pay

Background:

For the 2017-2018 school year, the district transitioned from employing all district substitutes to using a third-party contracted service. Teachers on Call is now the provider of district substitute services. There were 2804 absences in Q1 of 2017-2018 and 2486 of those required a substitute. Though absences are expected, there are actions that can be taken to mitigate the usage of substitutes.

Budget Impact:

Area of Focus	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Decrease	% Decrease
Teachers on Call	\$ 950,741	\$ 903,699	(\$ 47,042)	(5%)

Rationale:

By decreasing the amount of substitutes needed for District Sub Allocation, Building events or Building Organizational/Planning, the total number of substitutes needed can be decreased.

Quarter 1 Top 5 Reasons for Substitute:

Sick/Paid Leave - 574, 23%

Discretionary - 143, 6%

Building Sub Allocation - 114, 5%

Building Organizational/Planning - 113, 5%

District Sub Allocation - 100, 4%

A 5% decrease across all reasons, with a focus primarily on decreasing usage for Building Sub Allocation and Building Organizational/Planning would result in an estimated savings of \$47,042.

A 2% decrease in Building Sub Allocation would be roughly 3 less instances in quarter 1. A 2% decrease in Building Organization/Planning would be roughly 3 less instances in quarter 1. A 1% decrease in District Sub Allocation would be 1 less instance in quarter 1.

Rationale - Food Service Supervision: During a review of extra pay it was determined that some of the food service supervisors were accounted for in the general fund. All food service related expenditures should be accounted for in the food service fund to insure lunch prices are accurately forecasted.

Strategic Objective Alignment:

- Create maximum value for our community through strategic financial management, stakeholder engagement and efficient and effective operations.

Communication Plan:

Substitute teacher allocations will be distributed and budgeted by building. Periodic reports will be made available to the Principals to track the budget as the year progresses.

Reallocation C

Transportation

Background:

The District provides transportation service for nine, private and parochial schools, as well as all ten of our public schools. In addition, per state guidelines, we offer families with students attending specific schools or grade levels a parent contract for private transportation expenses. Per DPI guidelines, the District is able to consider offering parent contracts if private/parochial transportation expenses exceed district transportation expenses by 150%. This standard is met by three of our Parochial schools.

1. The budget recommendation reduces the number of buses needed by offering contracts at select private or parochial schools
 - a. Change DSHA/Milwaukee Lutheran from Bus to Parent Contracts
 - i. DSHA - 62 students, Milwaukee Lutheran - 11 students
 - ii. Current Ridership: 11 (out of 73 eligible)
 - iii. Cost for Bus Transportation - \$46,000
 - iv. Cost for Parent Contracts - \$30,000
 - v. Savings: \$16,000
 - b. Change Christ the Lord from Bus to Parent Contract
 - i. Christ the Lord - 11 students
 - ii. Current Ridership - 9
 - iii. Cost for Bus Transportation - \$17,000
 - iv. Cost for Parent Contracts - \$4,000
 - v. Savings: \$13,000

Budget Impact:

Area of Focus	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Decrease	% Decrease
Parochial Transportation	\$ 494,965	\$ 467,965	(\$ 27,000)	(5.45%)

Strategic Objective Alignment: Create maximum value for our community through efficient and effective operations.

Communication Plan: This reallocation has already been executed. All three school administrators were notified of the changes in February. Additionally, each family eligible to ride the bus was notified of the change and the opportunity to receive reimbursement through a parent transportation contract each year. No families reached out to the District after these letters were sent home.

Reallocation D

Curriculum Budget

Background:

Over the past several years, the district has undertaken a rigorous and systemic approach to curriculum development and renewal. Monies to support these efforts to formally review every content area at least every five years have helped refresh curriculum and curricular resources in almost every area. Because of this thorough and comprehensive approach of the past, we do not predict the need to spend as much money on these efforts in coming years.

Budget Impact:

Area of Focus	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Decrease	% Decrease
Teaching & Learning Unit - Textbooks	926,198	826,473	\$ (99,725)	(10.76%)

Rationale:

As we consider the formal curriculum renewal and design processes slated for the 2018-19 school year, we anticipate the opportunity to reduce this budget in response to fewer pressing needs in K-12 literacy and K-12 music.

Strategic Objective Alignment:

Great School District - *Pursue organizational excellence with passion, all the time*

3. **Create maximum value for our community through strategic financial management, stakeholder engagement, and efficient and effective operations.**

Communication Plan:

Administrators in the Teaching and Learning Department will administer the budget and lead the curriculum renewal and design processes according to the reduced funds allocated.

Restructure A

K-12 Staffing

Background:

Each year the District evaluates current levels of staffing and projects needed FTE for the following year. This analysis includes a review of enrollment, identification of opportunities for efficiency, and adjustments in roles and expertise necessary to fulfill District priorities.

Budget Impact:

Area of Focus	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Increase	% Increase
K-12 Staffing	\$ 38,722,817	\$ 39,496,760	\$ 773,943	1.95%

Rationale:

K-12 Professional Staff:

While using enrollment projections and staffing allocation formulas the following FTE (full time equivalency) restructures have been identified in core regular education classrooms:

Summary FTE Change	
School	FTE
Brookfield Elementary	-1
Burleigh Elementary	+3
Dixon	+2
Swanson	+2
Tonawanda	-1
Subtotal Elementary	+5

Wisconsin Hills Middle School	-1
Pilgrim Park Middle School	-1
Subtotal Middle School	-2
Brookfield Central High School	.76
Brookfield East High School	.34
Subtotal High School	1.1
Total FTE Change	4.1

In addition, 5 teacher contingencies have been built in to the budget in order to remain agile to District needs as enrollment evolves over the summer.

With increases in student enrollment overall, and an uptick in the number of students identified with special education needs and English learning needs, we are recommending the following increases to student services staffing:

- 2 Speech & Language Pathologists
- 2 Special Education teachers
- 1.4 English Learner teachers
- .9 English Learner assistant
- Board certified behavior analyst support
- Educational interpreter

Teaching and Learning Staff and Other Administrative Changes:

Additional staffing adjustments will be made to student services staffing that will result in a full-time psychologist at Dixon and the return of a full-time MTSS coordinator to the district office. In addition, a K-12 Gifted and Talented Coordinator will be hired as a result of redefined roles and responsibilities.

Total restructure as a result of the K-12 staffing allocations is \$773,943.

Strategic Objective Alignment:

- Attract, develop, recognize and retain outstanding employees.
- Create maximum value for our community through strategic financial management, stakeholder engagement and efficient and effective operations.

Communication Plan:

The individuals impacted were notified of the reallocation prior to the release of the proposals. Upon approval by Board committees and Board meetings, the following communications will take place at appropriate times:

- Administrative Cabinet
- Teaching and Learning Committee
- Personnel Committee
- Finance & Operations Committee

Restructure B

Capital Projects

Background:

To insure our investment in District buildings are protected and we maximize the useful life of those investments, the District analyzes capital projects annually. The operations and maintenance department budget covers all projects under \$50,000. Long range capital projects are identified as projects over \$50,000. To date, the District has identified over \$38M of long range capital projects necessary over the next 10 years. These projects include the Central Administrative Office relocation, Brookfield Central and Brookfield East athletic fields, and a variety of preventative maintenance projects such as roofs and paving.

Budget Impact:

Area of Focus	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Increase	% Increase
Capital Project Planning	\$1.7M	\$2.3M	\$600,000	35.29%

Rationale:

The recommendation is to restructure an additional \$600,000 annually, for a total of \$2.3M, to address the \$38M worth of projects through a combination of already established fund balance and other revenue sources in order to avoid the need to go to referendum.

Strategic Objective Alignment:

- Create maximum value for our community through strategic financial management, stakeholder engagement, and efficient and effective operations.

Communication Plan:

- The Finance and Operations committee meets regularly regarding this topic.
- A Capital Projects process plan has been developed to determine how projects are identified, reviewed, and approved.
- Projects in excess of \$1M will be reviewed and discussed at the Board

Restructure C

Technology Infrastructure & Inventory Expansion

Background: The technology budget supports both the devices and technologies used by staff and students, as well as the infrastructure (fiber network, servers, access points, etc) to support it. Replacement cycles are defined over a period of seven years and updated annually. Depending on when devices and equipment are scheduled for replacement, budget requirements fluctuate and require less/additional dollars.

Budget Impact: In previous years, the District employed a funding strategy of borrowing funds to pay for the annual purchase of student devices in order to smooth expenses over time. We have now modified our approach to pay for all budget needs in the fiscal year they are expended. This approach mirrors our approach to curriculum resources and textbooks.

Area of Focus	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Increase	% Increase
Technology	1,189,888	1,315,000	\$ 125,112	10.51%

Rationale:

This budget item is the result of two factors:

1. The District infrastructure supports over 6,200 student devices and approximately 8,500 devices in total. The majority of these devices are wireless and it is time to replace aging wireless access points, and continue to expand the # of access points to support capacity needs.
2. As enrollment continues to rise, we need to increase our student inventory of devices to meet enrollment demands in grades 3-12.

Budget Priority Alignment:

Strategic Objective Alignment: The infrastructure and inventory request are directly related to the District's objective to 'Engage students in high quality learning that prepares them for life, college and career.'

Communication Plan: There is not communication plan necessary for this item.

Restructure D

K-5 Literacy Professional Development

Background:

A primary goal and focus for our district has been on literacy and in particular, literacy at the K-5 level. Significant research validates our efforts in helping all students gain confidence and competence in literacy, with a concerted effort happening at the K-3 level. We want all classroom teachers to be master teachers of literacy, able to provide individualized and targeted instruction at the whole group, small group, and individual student levels.

Budget Impact:

Area of Focus	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Increase	% Increase
Professional Dev - Curriculum	67,000	92,000	\$ 25,000	37.31%
Professional Dev - T & L Unit	926,198	826,473	\$ (99,725)	(10.76%)

Rationale:

Our elementary literacy leadership team, in consultation with district goals and strategy, has prioritized learning for our elementary teachers in science-based reading instruction. Our educators will continue to learn how to incorporate phonemic awareness, phonics, fluency, comprehension, and vocabulary development into their teaching and learning plans with students. The monies budgeted will be used for professional development of our literacy coaches and classroom teachers throughout the course of the 2018-19 school year.

Strategic Objective Alignment:

Great Place to Learn - Empower every student to achieve academic, social, and emotional growth

1. **Engage students in high quality learning that prepares them for life, college and career.**
 - 1.1. Our K-3 Reading MAP composite score will improve from the top 6% to the top 5% nationally by spring 2019.
 - 1.2. 100% of K-5 teachers trained in the fundamentals of science-based reading instruction.

Communication Plan:

Emily Greiber, Director of Elementary Instruction, in collaboration with elementary principals, Teaching and Learning Specialists, and literacy leaders at each elementary grade level, will be responsible for the development and implementation of this plan.

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

GENERAL FUND - FUND 10	2016-17 Adjusted Budget	2016-17 Actual Expenditures	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change
Salaries and Employee Benefits	\$ 58,259,625	\$ 57,388,037	\$ 58,269,900	\$ 60,101,997	\$ 1,832,097
<u>Purchased Services, Non-Capital/Capital</u>					
Administration Budget	\$ 771,893	\$ 739,335	\$ 739,188	\$ 737,063	\$ (2,125)
Unit Budget Expenditures	4,842,426	4,611,963	4,919,841	4,568,519	(351,322)
Utilities	1,503,904	1,363,023	1,592,452	1,576,800	(15,652)
Pupil Transportation	3,139,611	2,898,345	3,254,611	3,323,332	68,721
Long-Range	1,983,026	3,055,327	1,917,558	846,000	(1,071,558)
Capital Projects	0	0	1,698,501	2,300,000	601,499
OM	0	0	213,400	1,336,550	1,123,150
Mgmt Info Sys/Instruct. Tech	1,113,888	1,369,642	1,189,888	1,315,000	125,112
District Share of Fund 27	8,646,746	8,353,908	8,393,067	9,611,056	1,217,989
Other Non-Unit Programs	2,720,991	2,483,354	2,629,284	2,796,550	167,266
Teachers on Call	0	0	950,741	903,699	(47,042)
Total Purchased Services, Non-Capital/Capital	\$ 24,722,485	\$ 24,874,897	\$ 27,498,531	\$ 29,314,569	\$ 1,816,038
<u>Insurance & Unemployment Comp.</u>					
Insurance	\$ 574,293	\$ 601,862	\$ 637,326	\$ 636,716	\$ (610)
Unemployment Compensation	40,000	14,915	40,000	40,000	0
Total Ins. & Unempl. Comp.	\$ 614,293	\$ 616,777	\$ 677,326	\$ 676,716	\$ (610)
Total General Fund Expenditures	\$ 83,596,403	\$ 82,879,711	\$ 86,445,757	\$ 90,093,282	\$ 3,647,525
Total General Fund Revenue	\$ 84,096,403	\$ 84,466,582	\$ 86,445,757	\$ 90,093,282	\$ 3,647,525
General Fund Reserve	\$ 500,000	\$ 1,586,871	\$ 0	\$ 0	\$ 0

SCHOOL DISTRICT OF ELMBROOK
2018-19 PRELIMINARY BUDGET
FUND SUMMARY

	2016-17 Adjusted Budget	2016-17 Actual Expenditures	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change
GENERAL FUND - FUND 10					
Total General Fund Expenditures	\$ 83,596,403	\$ 82,879,711	\$ 86,445,757	\$ 90,093,282	\$ 3,647,525
Total General Fund Revenue	\$ 84,096,403	\$ 84,466,582	\$ 86,445,757	\$ 90,093,282	\$ 3,647,525
General Fund Reserve	\$ 500,000	\$ 1,586,871	\$ 0	\$ 0	\$ 0
GIFT FUND - FUND 21					
Gift Fund Expenditures	\$ 300,000	\$ 412,060	\$ 300,000	\$ 300,000	\$ 0
Gift Fund Revenue	\$ 300,000	\$ 399,690	\$ 300,000	\$ 300,000	\$ 0
Gift Fund Reserve	\$ 0	\$ (12,370)	\$ 0	\$ 0	\$ 0
SPECIAL EDUCATION FUND - FUND 27					
	\$ 16,623,057	\$ 16,047,325	\$ 16,272,744	\$ 17,032,134	\$ 759,390
NON-REFERENDUM DEBT - FUND 38					
Non-Referendum Debt Expenditures	\$ 1,510,836	\$ 1,511,537	\$ 1,883,810	\$ 1,920,315	\$ 36,505
Non-Referendum Debt Revenue	\$ 1,543,680	\$ 1,521,791	\$ 1,892,432	\$ 1,903,824	\$ 11,392
Non-Referendum Debt Reserve	\$ 32,844	\$ 10,254	\$ 8,622	\$ (16,491)	\$ (25,113)
REFERENDUM DEBT SERVICE FUND - FUND 39					
Referendum Debt Expenditures	\$ 4,888,946	\$ 11,843,786	\$ 4,765,781	\$ 4,787,929	\$ 22,148
Referendum Debt Revenue	\$ 4,847,491	\$ 11,746,461	\$ 4,709,963	\$ 4,725,729	\$ 15,766
Referendum Debt Reserve	\$ (41,455)	\$ (97,325)	\$ (55,818)	\$ (62,200)	\$ (6,382)
LT CAPITAL IMPROVEMENT FUND - FUND 46					
LT Capital Improvement Expenditures	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
LT Capital Improvement Revenue	\$ 0	\$ 4	\$ 0	\$ 0	\$ 0
LT Capital Improvement Reserve	\$ 0	\$ 4	\$ 0	\$ 0	\$ 0
CAPITAL PROJECTS FUND - FUND 49					
Capital Project Expenditures	\$ 0	\$ 1,464,705	\$ 2,794,353	\$ 0	\$ (2,794,353)
Capital Project Revenue	\$ 100	\$ 3,259,425	\$ 100	\$ 500	\$ 400
Capital Project Reserve	\$ 100	\$ 1,794,720	\$ (2,794,253)	\$ 500	\$ 2,794,753
FOOD SERVICE FUND - FUND 50					
Food Service Expenditures	\$ 2,971,386	\$ 2,886,964	\$ 3,058,058	\$ 3,090,277	\$ 32,219
Food Service Revenue	\$ 2,971,386	\$ 2,956,450	\$ 3,122,379	\$ 3,147,578	\$ 25,199
Food Service Fund Reserve	\$ 0	\$ 69,486	\$ 64,321	\$ 57,301	\$ (7,020)
PRIVATE BENEFIT TRUST FUND - FUND 72					
Private Benefit Trust Expenditures	\$ 1,200	\$ 682	\$ 1,200	\$ 1,200	\$ 0
Private Benefit Trust Revenue	\$ 40	\$ 106	\$ 20	\$ 1,200	\$ 1,180
Private Benefit Trust Reserve	\$ (1,160)	\$ (576)	\$ (1,180)	\$ 0	\$ 1,180
EMPLOYEE BENEFIT TRUST FUND - FUND 73					
Employee Benefit Trust Expenditures	\$ 2,246,159	\$ 2,160,815	\$ 2,210,363	\$ 1,742,574	\$ (467,789)
Employee Benefit Trust Revenue	\$ 2,231,830	\$ 2,072,729	\$ 2,235,863	\$ 1,778,574	\$ (457,289)
Employee Benefit Trust Reserve	\$ (14,329)	\$ (88,086)	\$ 25,500	\$ 36,000	\$ 10,500
COMMUNITY SERVICE FUND - FUND 80					
Community Service Expenditures	\$ 372,601	\$ 355,754	\$ 372,601	\$ 372,601	\$ 0
Community Service Revenue	\$ 372,601	\$ 372,601	\$ 372,601	\$ 372,601	\$ 0
Community Service Reserve	\$ 0	\$ 16,847	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES ALL FUNDS	\$ 112,510,588	\$ 119,563,340	\$ 118,104,667	\$ 119,340,312	\$ 1,235,645
TOTAL EXPENDITURES ALL FUNDS (less transfers)	\$ 103,863,842	\$ 111,209,432	\$ 109,711,600	\$ 109,729,256	\$ 17,656

**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

**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%

**SCHOOL DISTRICT OF ELMBROOK
2018-19 PRELIMINARY BUDGET
PRESCHOOL HISTORICAL FINANCIAL**

<u>Object</u>	<u>Preschool</u>	<u>2016-17 Adjusted Budget</u>	<u>2016-17 Actual Expenditures</u>	<u>2017-18 Adjusted Budget</u>	<u>2018-19 Preliminary Budget</u>
100	Salaries	\$ 142,750	\$ 134,817	\$ 154,944	\$ 158,303
200	Employee Benefits	\$ 39,085	\$ 36,720	\$ 35,242	\$ 36,416
	<u>Purchased Services</u>				
310	Personal Services	\$ 0	\$ 1,059	\$ 0	\$ 1,000
320	Property Services	0	0	65,500	0
341	Pupil Travel	0	435	250	250
342	Employee Travel	0	330	0	0
350	Communications	0	1,010	0	450
	Total Purchased Services	\$ 0	\$ 2,834	\$ 65,750	\$ 1,700
	<u>Non-Capital Objects</u>				
410	Supplies and Materials	\$ 6,950	\$ 451	\$ 5,450	\$ 6,450
430	Media	7,029	4,252	5,779	7,100
440	Non-Capital Equipment	0	3,499	2,000	1,800
470	Textbooks and Workbooks	0	762	1,000	1,000
	Total Non-Capital Objects	\$ 13,979	\$ 8,964	\$ 14,229	\$ 16,350
	<u>Capital Objects</u>				
520	Site Component - Addition & Replacement	\$ 0	\$ 0	\$ 87,714	\$ 0
550-560	Equipment/Computer Purchase	3,000	1,137	4,571	0
	Total Capital Objects	\$ 3,000	\$ 1,137	\$ 92,285	\$ 0
	<u>Other Objects</u>				
940	Dues and Fees (License & Field Trips)	0	1,440	1,000	2,000
	Total Other Objects	\$ 0	\$ 1,440	\$ 1,000	\$ 2,000
	Total Preschool Expenditures	\$ 198,814	\$ 185,912	\$ 363,450	\$ 214,769
	Total Preschool Revenue	303,030	303,503	373,330	373,330
	Preschool Reserve	\$ 104,216	\$ 117,591	\$ 9,880	\$ 158,561

Revenue Summary

2018-19 Preliminary Revenue Budget - All Funds

Background:

The preliminary revenue budget for 2018-19 increases projected revenues by \$2,785,574 or 2.6% when compared to the 2017-18 adjusted budget. The majority of the revenue budget is funded from the local property tax payers. Other large funding sources are open enrollment, state funding for equalization aids and integration aids that continue to decline as we no longer accept students in the integration program.

Preliminary Budget:

Revenue	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change	% Change
Fund 10 Revenue	\$ 86,445,757	\$ 90,093,282	\$ 3,647,525	4.22%
Fund 21 Revenue	\$ 300,000	\$ 300,000	\$ 0	-
Fund 27 Revenue	\$ 16,272,744	\$ 17,032,134	\$ 759,390	4.67%
Fund 38 Revenue	\$ 1,892,432	\$ 1,903,824	\$ 11,392	0.60%
Fund 39 Revenue	\$ 4,709,963	\$ 4,725,729	\$ 15,766	0.33%
Fund 49 Revenue	\$ 100	\$ 500	\$ 400	400.00%
Fund 50 Revenue	\$ 3,122,379	\$ 3,147,578	\$ 25,199	0.81%
Fund 72 Revenue	\$ 20	\$ 1,200	\$ 1,180	-
Fund 73 Revenue	\$ 2,235,863	\$ 1,778,574	\$ (457,289)	(20.45%)
Fund 80 Revenue	\$ 372,601	\$ 372,601	\$ 0	-
All Funds Revenue	\$ 115,351,859	\$ 119,355,422	\$ 4,003,563	3.47%
Less Transfers	\$ (8,393,067)	\$ (9,611,056)	\$ (1,217,989)	14.51%
All Funds Revenue (less transfers)	\$ 106,958,792	\$ 109,744,366	\$ 2,785,574	2.60%

Focus for Improvement:

2018-19 brings a focus on creating a sustainable business model by aligning our revenues to our expenditures. Resources are continuing to shift from State Funding to Local Property taxes for the general fund, and we continue to mitigate that shift through proactive debt management. The 2018-19 budget assumptions include a projected enrollment increase of 339 students. The per pupil in categorical aid is \$654.

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

<u>Source</u>	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)
619 Other State Categorical Aid	0	0	0	0	0
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
Revenue by Source**

<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

**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.*

Section A

Salaries & Benefits Budget - Fund 10

Background:

The staffing process for the 2018-19 school year began in January with preliminary staffing meetings to discuss timelines and processes. In developing the staffing profiles, a variety of information has been taken into account, including district enrollment numbers, pupil/teacher ratios, input from administrators about program needs and priorities, as well as class size concerns at certain locations.

Preliminary Budget

SALARIES & BENEFITS BUDGET	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change	Percent Change
SALARIES & BENEFITS BUDGET	\$ 58,269,900	\$ 60,101,997	\$ 1,832,097	3.14%

Focus for Improvement:

Salaries & Benefits were increased in 2018-19 by 3.14%. Salaries were increased by 2.13% for all employee groups. In addition, five full time contingency positions were added for unexpected enrollment surges and additional staff needs were identified in Special Education and ELL. The focus for improvement continues to concentrate on finding efficiencies and reallocating our limited resources to improve student achievement. By creating and applying staffing formulas, opportunities to restructure and reallocate valuable positions has been the goal of the staffing process.

Budget to Actual Comparison: Salary & Benefit to Revenue Ratio

Fund 10 & Fund 27

BENEFITS	15-16 Adjusted Budget	15-16 Actual	16-17 Adjusted Budget	16-17 Actual	17-18 Adjusted Budget	18-19 Preliminary Budget
212 - WRS	3,331,189	3,178,709	3,420,556	3,268,350	3,362,449	3,426,311
218 - OPEB (current retirees)	1,311,605	2,162,001	1,023,897	1,397,263	877,876	542,425
219 - OPEB HRA (future retirees)	1,270,526	1,617,231	647,675	105,124	709,079	709,579
220 - FICA	3,873,741	3,665,982	3,951,558	3,749,848	3,723,382	3,834,512
230 - Life	108,584	114,892	109,418	103,211	106,632	104,671
241 - Health Ins	9,146,823	9,689,909	9,488,604	9,409,415	9,269,486	10,723,540
243 - Dental	748,292	768,468	772,713	759,107	796,904	880,755
248 - HSA	840,216	941,082	947,784	971,315	945,023	1,265,460
249 -HRA	329,667	226,545	285,400	282,554	269,800	0
251 - LTD	114,678	114,051	116,028	110,584	114,325	112,257
252 - Auto Ins	0	0	0	0	0	0
291 - Tuition Reim	35,000	64,849	28,000	31,760	50,000	87,500
298 - HRA IBNR	0	-17,000	0	-35,423	0	0
299 - Misc Benefits	0	25,279	0	11,000	0	11,000
Total Benefits	21,110,321	22,551,998	20,791,633	20,164,108	20,224,956	21,698,010
Adjustments (1)	(622,851)	(969,556)				
Total Benefits after Adjustments	20,487,470	21,582,442	20,791,633	20,164,108	20,224,956	21,698,010
Percent Change (Benefits)	(1.24%)	9.68%	1.48%	(6.57%)	(2.73%)	7.61%

(1) Subtract 211,219,299, Stop Loss: Subtract \$800,000(12-13), Add \$800,000(13-14)

SALARIES	15-16 Adjusted Budget	15-16 Actual	16-17 Adjusted Budget	16-17 Actual	17-18 Adjusted Budget	18-19 Preliminary Budget
140 - School Extra Pay	0	0	0	0	0	126,800
150-District Wide Extra Pay	0	0	0	0	225,000	261,680
160 - In-House Sub	0	0	0	0	0	21,000
161-Teachers Salaries-cont	32,869,148	32,320,002	33,553,728	32,999,188	34,251,253	35,132,999
162-Teachers' Extra Pay	1,688,345	1,836,583	1,892,184	1,935,925	1,889,989	890,028
163-Sub-Teachers Salaries	483,410	460,902	480,789	502,932	5,879	5,879
164-Long-term Substitutes	185,550	283,880	234,000	307,316	0	0
165-Activity Extra Pay	56,476	71,245	60,000	78,733	60,000	64,000
166-Admin Salaries-Contracted	3,313,770	3,215,924	3,284,995	3,315,319	3,369,079	3,445,905
167-Admin. Extra Pay	33,050	37,085	14,000	23,944	14,000	27,900
169-Board Member Salaries	29,400	25,700	29,400	22,750	29,400	29,400
170 - Co-Curricular Extra Pay	0	0	0	0	0	720,276
171-Sec. Salaries-Contracted	1,309,929	1,337,333	1,381,739	1,351,774	1,334,101	1,331,992
172-Sec. Extra Pay & Subs	72,860	93,222	90,196	70,733	37,281	3,731
173-Para-professional Salaries	136,300	149,000	142,000	169,807	171,775	148,530
174-Asst & Supv Salaries-Contracted	2,967,906	2,814,962	2,976,309	2,715,054	3,167,170	3,055,416
175-Asst & Supv Extra Pay & Subs	526,023	542,860	532,869	526,344	474,674	335,080
176-Contracted Job Coaches	48,918	42,513	27,387	27,481	36,964	64,279
177-Nurses Salaries-Contracted	133,604	136,136	103,633	106,176	161,728	168,593
178-Nurses Extra Pay & Subs	15,500	8,428	10,000	2,503	3,804	2,804
179-Job Coaches Extra Pay & Subs	8,700	0	0	0	0	0
181-Cust Salaries - Contracted	1,659,805	1,661,760	1,616,398	1,594,950	1,569,456	1,563,359
182-Custodial Overtime	65,146	84,774	67,000	105,033	67,000	66,000
183-Custodial Part-time	1,118,961	1,019,819	1,038,988	1,077,664	1,053,540	1,100,441
184-Custodial Facility Use O/T	0	559	750	449	750	0
185-Special Category-Supervisory	1,759,092	1,754,183	2,116,569	2,133,886	2,240,091	2,447,539
186-Special Category-Contracted-Genl	973,131	968,477	821,777	793,228	531,549	780,771
187-Special Category-Extra Pay-Genl	29,200	15,843	13,900	8,760	1,022	11
188-Special Category-Contracted-Tech	477,310	465,121	491,307	492,449	413,948	0
189-Special Category-Extra Pay	12,000	7,259	8,000	7,382	8,000	0
194-Contracted ESL Tutors	584,529	576,434	606,703	588,258	627,981	765,318
195-ESL Tutors-Extra Pay & Subs	0	711	0	1,300	0	0
196-Bus Drivers-Part time	20,000	13,431	14,000	12,945	6,625	6,738
199-Retirees-No Pay	0	0	0	0	0	0
Total Salaries - Contracted	44,338,050	43,538,662	44,863,976	43,983,877	45,463,229	46,308,632
Total Salaries - Non Contracted	6,240,013	6,405,484	6,744,645	6,988,406	6,288,830	6,257,837
Total Salaries	50,578,063	49,944,146	51,608,621	50,972,283	51,752,059	52,566,469
Percent Change (Salary)	(0.13%)	(0.37%)	2.04%	2.06%	0.28%	3.13%
Total S+B after Adjustments	71,065,533	71,526,588	72,400,254	71,136,391	71,977,015	74,264,479
% Change S+B After Adjust.	(0.45%)	2.46%	1.88%	-0.55%	(0.58%)	4.40%
Revenue after Adjust.	90,357,612	90,773,616	92,072,714	92,160,000	94,325,434	97,514,360
Percent Change (Revenue)	1.18%	1.31%	1.90%	1.53%	2.45%	5.81%
% Revenue - % Salary + Benefits	1.63%	(1.15%)	0.02%	2.07%	3.03%	1.41%
Surplus (Shortfall)	1,476,995	(1,046,201)	18,388	1,910,316	2,859,246	1,377,431

Section B

Administration Budget

Background:

The Administration Budget consists of Central Administrative Office Department Budgets as well as other general administrative budgets for the Board of Education, Election, Legal Services, School Census, Audit, and State Relations. Each department at the CAO has a non-unit district wide budget. Some department expenditures are budgeted into different functions related to the scope of the expenditures.

Preliminary Budget

ADMINISTRATION BUDGET	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change	Percent Change
ADMINISTRATION BUDGET	\$ 739,188	\$ 737,063	\$ (2,125)	(0.29%)

Focus for Improvement:

The Administration Preliminary Budget is decreased in 2018-19 by \$2,125 due to some small changes in department budgets.

2018-19 Preliminary Budget
Schedule B
Administration Budget - Fund 10

Function	Function Description	2017-18 Adjusted Budget	2018-19 Preliminary Budget
231 000	Board of Education	\$ 30,847	\$ 30,847
231 400	Election	5,000	5,000
231 500	Legal Services	55,000	55,000
231 600	School Census	745	0
231 700	Audit	18,500	18,500
232 100	Office of the Superintendent	30,000	30,000
232 200	Community Relations Coordinator	93,303	93,303
232 300	Director of Human Resources	68,428	68,428
232 400	State Relations	13,750	13,750
232 900	Chapter 220 Coordinator	1,380	0
251 000	Ass't Superintendent - Business Services	42,402	42,402
252 000	Business Office	271,945	271,945
254 490	Equipment Repair General	4,500	4,500
256 760	Pupil Transportation - Integration	1,500	1,500
263 300	Telephone and Postage	15,209	15,209
264 200	Recruitment and Placement	25,012	25,012
264 500	Health Services	14,000	14,000
266 000	Technology Services	41,667	41,667
270 000	Insurance and Judgements	6,000	6,000
TOTAL ADMINISTRATION BUDGET		<u>\$ 739,188</u>	<u>\$ 737,063</u>
			\$ (2,125)
			(0.29%)

Section C

Unit Budget

Background:

The Unit Budget concept has been utilized since the 1973-74 school year and places the Building Principal or Unit Manager, in the position of accountability for the costs of operations of their unit. The Unit Manager is continually involved in the allocation of resources, control of expenditures, and makes judgements regarding the value of school programs in relation to their costs. This approach requires each Unit Manager to justify, to weigh alternatives, and to account for established priorities that are part of the prepared budget.

When calculating the Unit Budget allocations, the per-pupil allocation is multiplied by the projected enrollment for each school. Additional monies are added to their allocation. Those allocations include Operations and Maintenance, Instructional Staff Development, Textbook Adoptions, Response to Intervention, and Math Consumables.

Preliminary Budget

UNIT BUDGET	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change	Percent Change	2017-18 Per Pupil Allocation	2018-19 Per Pupil Allocation
Preschool	\$ 17,600	\$ 17,600	\$ 0	0.00%		
Elementary Schools	\$ 673,291	\$ 601,391	\$ (71,900)	(10.68%)	155.00	131.75
Middle Schools	\$ 351,613	\$ 351,640	\$ 27	0.01%	176.00	149.60
High Schools	\$ 837,789	\$ 841,867	\$ 4,078	0.49%	277.00	235.45
Other Unit Locations	\$ 1,736,684	\$ 1,481,135	\$ (255,549)	(14.71%)		
Building Revenues	\$ 1,204,534	\$ 1,274,886	\$ 70,352	5.84%		
Previous Year Carryover	\$ 98,330	\$ 0	\$ (98,330)	NA		
Total Fund 10 Unit	\$ 4,919,841	\$ 4,568,519	\$ (351,322)	(7.14%)		

Focus for Improvement:

The focus for improvement continues to concentrate on providing students with engaging and responsive instruction, deeply embedded literacy development, and a learning environment that values respect, integrity, and hard work. In combination with this focus is a commitment to strive for efficiencies in operations while leveraging the available resources to meet building goals through staff training and the provision of quality student resources.

The main reason for the decrease in the 2018-19 Administrative Budget at the school level is due to carryover that is reflected in the 2017-18 Adjusted Budget. The reduction in other unit budgets includes a reduction of \$230,090 for the Innovation construction budget.

2018-19 Preliminary Budget
Schedule C
Unit Budget - Fund 10

Location	Location Description	2017-18 Adjusted Budget	2018-19 Preliminary Budget
181	Preschool	\$ 17,600	\$ 17,600
	Total Preschool School	<u>\$ 17,600</u>	<u>\$ 17,600</u>
121	Brookfield Elementary	\$ 102,268	\$ 105,489
131	Burleigh Elementary	166,446	156,092
141	Dixon Elementary	149,561	108,059
161	Tonawanda Elementary	101,129	77,936
171	Swanson Elementary	153,887	153,815
	Total Elementary Schools	<u>\$ 673,291</u>	<u>\$ 601,391</u>
221	Pilgrim Park Middle	\$ 174,446	\$ 170,894
231	Wisconsin Hills Middle	177,167	180,746
	Total Middle Schools	<u>\$ 351,613</u>	<u>\$ 351,640</u>
421	Brookfield Central	\$ 422,763	\$ 417,863
431	Brookfield East	415,026	424,004
	Total High Schools	<u>\$ 837,789</u>	<u>\$ 841,867</u>
531-591	Non-Instructional Properties	\$ 83,432	\$ 87,268
151	Hillside Elementary	5,832	7,832
441	Innovative Collaboratory	425,090	195,000
801	District Wide	0	0
811	Central Administrative Offices	49,109	110,473
821	Educational Services	926,198	826,473
831	Student Services	33,860	33,860
841	Buildings and Grounds	192,920	192,597
191, 491	District Wide Summer School	20,243	27,632
	Total District Locations	<u>\$ 1,736,684</u>	<u>\$ 1,481,135</u>
	Net Total - Unit Budget	<u>\$ 3,616,977</u>	<u>\$ 3,293,633</u>
	Plus Unit Budget Revenues	\$ 1,204,534	\$ 1,274,886
	Previous Year Carryover	98,330	0
	Grand Total Unit Budget Expend	<u><u>\$ 4,919,841</u></u>	<u><u>\$ 4,568,519</u></u>
	Dollar Increase / (Decrease)		\$ (351,322)
	Percentage Increase / (Decrease)		(7.14%)

Textbook Budget & Actual

	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
	Actual	Actual	Actual	Actual	Actual	Actual	Budget	Budget	Budget
K-12 Social Studies	\$3,669					\$ 333,230			
6-12 World Languages	\$16,478			\$ 4,425	\$ 135,378				
K-12 PE/Health					\$ 47,779				
6-12 Computer Science					\$ 25,000				
K-12 Science					\$ 3,400	\$ 151,000	\$ 281,000		
Applied Technology		\$ 49,015	\$ 40,620	\$ 55,608	\$ 39,200	\$ 56,383	\$ 150,000		
K-12 Music								\$ 100,000	
K-12 Literacy/English Language Arts	\$131,177	\$ 232,365	\$ 102,762		\$ 25,100			\$ 100,000	
K-12 Art									\$ 50,000
Business			\$ 7,854						\$ 20,000
Family/Consumer Science		\$ 3,880			\$ 11,000				\$ 20,000
K-12 Mathematics									\$ 50,000
9-12 Mathematics			\$ 52,809			\$ 53,000			
6-8 Mathematics			\$ 141,816						
AP Science			\$ 66,010						
6-8 Literacy Materials			\$ 62,658						
Art			\$ -						
Human Growth & Development			\$ 4,132				\$ 25,000		
PLTW Vex Kits				\$ 7,955					
Academic & Career Planning				\$ 31,844	\$ 31,250	\$ 34,481			
Business				\$ 54,779					
Family/Consumer Science				\$ 11,471					
Biomedical Engineering				\$ 69,168					
K-5 Mathematics	\$81,370	\$ 60,634	\$ 53,673	\$ 202,608	\$ 316,808	\$ 49,000	\$ 50,000	\$ 50,000	\$ 50,000
Miscellaneous "out of cycle" Expense	\$45,691	\$ 116,365		\$ 75,574	\$ 28,918	\$ 51,916	\$ 100,000	\$ 100,000	\$ 100,000
Total	\$278,385	\$ 462,259	\$ 532,334	\$ 513,432	\$ 663,833	\$ 729,010	\$ 606,000	\$ 350,000	\$ 290,000

2018-19 Preliminary Budget - Fund 10 Equipment Expenditures (includes furniture)

Equipment Budget - all locations

Object	Object Description	12-13		13-14		14-15		15-16		16-17		17-18	18-19
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget
551	Equip Purchase - Addition < \$5,000	132,547	142,891	170,581	238,172	395,725	387,214	612,150	673,555	623,818	543,817	323,694	365,465
553	Equip Purchase - Addition > \$5,000	120,533	114,173	50,000	16,638	0	21,110	30,195	42,615	35,626	6,425	140,000	225,000
555	Furniture < \$5,000	0	0	0	0	0	0	0	0	0	0	418,405	252,698
561	Equip Purchase - Replace < \$5,000	105,795	257,500	206,374	120,176	149,086	107,452	136,810	75,509	142,807	160,716	710,350	992,300
563	Equip Purchase - Replace > \$5,000	0	49,801	0	119,091	8,000	26,453	87,890	132,258	150,500	190,538	415,500	109,200
		\$ 358,875	\$ 564,365	\$ 426,955	\$ 494,077	\$ 552,811	\$ 542,229	\$ 867,045	\$ 923,937	\$ 952,751	\$ 901,496	\$ 2,007,949	\$ 1,944,663

Equipment - Objects 551, 553, 561, 563

Location	Location Description	12-13		13-14		14-15		15-16		16-17		17-18	18-19
		Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Budget
121	Brookfield Elementary	2,475	590	2,475	9,591	6,475	4,513	3,925	8,331	12,908	4,148	5,850	4,550
131	Burleigh	9,683	33,870	11,140	4,997	42,390	22,172	20,300	14,318	52,374	24,138	44,664	15,106
141	Dixon	2,571	2,071	2,679	4,948	7,506	1,591	7,506	6,095	5,506	1,137	45,500	5,500
161	Tonawanda	7,650	9,281	2,700	5,265	2,700	5,909	2,700	2,863	2,700	8,270	11,300	4,500
171	Swanson	26,800	7,710	11,400	8,830	10,800	858	23,400	15,816	11,400	17,934	16,205	18,775
221	PPMS	11,622	6,486	12,900	8,878	21,400	12,351	9,550	13,116	39,031	9,385	27,150	6,630
231	WHMS	15,251	10,770	15,300	8,477	23,034	18,259	5,900	21,019	18,613	25,635	4,500	15,478
421	BCHS	54,729	48,493	53,598	84,871	45,870	103,044	48,320	67,318	48,654	48,618	52,120	66,600
431	BEHS	53,291	37,495	41,219	18,732	83,397	39,273	67,886	29,270	55,449	30,886	17,643	18,916
882	Uncommittee	0	0	3,400	8,218	57,400	86,929	314,943	313,265	335,000	319,049	355,485	211,164
		\$ 184,072	\$ 156,766	\$ 156,811	\$ 162,807	\$ 300,972	\$ 294,899	\$ 504,430	\$ 491,411	\$ 581,635	\$ 489,200	\$ 580,417	\$ 367,219

Section D

Utilities Budget

Background:

The utilities budget includes electrical energy charges from WE Energies for all sites within the district. Natural gas costs include those from WE Energies for the smaller sites and Constellation Energy for the five larger consumption sites. Water is supplied from Brookfield Water Utility for the sites in the city of Brookfield. The two sites in Elm Grove are served by district owned private wells. Costs related to the two wells are not included here.

Preliminary Budget

UTILITIES BUDGET	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change	Percent Change
Gas Fuel	\$ 280,301	\$ 278,000	\$ (2,301)	-0.82%
Electric	\$ 1,158,461	\$ 1,170,700	\$ 12,239	1.06%
Water & Sewer	\$ 153,690	\$ 128,100	\$ (25,590)	-16.65%
Total Fund 10 Utilities	\$ 1,592,452	\$ 1,576,800	\$ (15,652)	-0.98%

Focus for Improvement:

The Energy Manager focus will be to improve energy usage culture and create opportunities for energy saving project work. At the site level, all operating schedules will be reviewed to eliminate any unnecessary operational time and keep operational levels at the lowest acceptable state. Major pieces of equipment will be monitored to assure peak efficiency is maintained.

2018-19 Preliminary Budget
Schedule D
Utilities Budget - Fund 10

<u>Location</u>	<u>Location Description</u>	2018-19 Preliminary Budget Object 331 Gas Fuel	2018-19 Preliminary Budget Object 336 Electric	2018-19 Preliminary Budget Object 337 Water	2018-19 Preliminary Budget Object 338 Sewer	2018-19 Preliminary Budget Total Utilities
122	Brookfield Elementary	\$ 16,000	\$ 74,200	\$ 3,000	\$ 3,400	\$ 96,600
132	Burleigh Elementary	20,700	68,600	2,700	4,100	96,100
142	Dixon Elementary	16,900	79,500	3,400	4,900	104,700
152	Hillside Elementary	6,300	10,500	500	600	17,900
162	Tonawanda Elementary	15,700	46,300	6,600	5,200	73,800
172	Swanson Elementary	14,600	77,000	2,700	3,700	98,000
	Total Elementary Schools	\$ 90,200	\$ 356,100	\$ 18,900	\$ 21,900	\$ 487,100
222	Pilgrim Park Middle	\$ 22,300	\$ 87,400	\$ 10,800	\$ 9,000	\$ 129,500
232	Wisconsin Hills Middle	20,400	97,500	3,600	4,900	126,400
	Total Middle Schools	\$ 42,700	\$ 184,900	\$ 14,400	\$ 13,900	\$ 255,900
422	Brookfield Central High	\$ 55,900	\$ 256,200	\$ 11,000	\$ 17,700	\$ 340,800
432	Brookfield East High	64,400	278,400	10,300	17,100	370,200
	Total High Schools	\$ 120,300	\$ 534,600	\$ 21,300	\$ 34,800	\$ 711,000
532	North Ave-Warehouse	\$ 7,200	\$ 15,200	\$ 300	\$ 600	\$ 23,300
812	Central Adm. Offices	\$ 17,600	\$ 47,100	\$ 800	\$ 1,200	\$ 66,700
192	Summer School - Elem	\$ 0	\$ 16,400	\$ 0	\$ 0	\$ 16,400
492	Summer School - Secondary	0	16,400	0	0	16,400
	Total Summer School	\$ 0	\$ 32,800	\$ 0	\$ 0	\$ 32,800
	Total Utilities - Fund 10	\$ 278,000	\$ 1,170,700	\$ 55,700	\$ 72,400	\$ 1,576,800
	2017-18 Adjusted Budget	\$ 280,301	\$ 1,158,461	\$ 41,894	\$ 111,796	\$ 1,592,452
	Dollar Increase / (Decrease)	\$ (2,301)	\$ 12,239	\$ 13,806	\$ (39,396)	\$ (15,652)
	Percentage Increase / (Decrease)	(0.82%)	1.06%	32.95%	(35.24%)	(0.98%)

Section E

Pupil Transportation Budget

Background:

In 2017-18, the District released a request for proposal for its transportation services and elected to form a new partnership with GoRiteway. This offers a new fleet of buses, increased technology that includes cameras capturing audio and video in all buses, and vendor-hosted routing software. Additionally, GoRiteway is expected to provide a level of service and communication that will far exceed our current expectations of the existing vendor.

Preliminary Budget

PUPIL TRANSPORTATION	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change	Percent Change
TOTAL PUPIL TRANSPORTATION	\$ 3,254,611	\$ 3,323,332	\$ 68,721	2.11%

2018-19 Preliminary Budget
Schedule E
Pupil Transportation Budget - Fund 10

Function	Function Description	2017-18 Adjusted Budget	2018-19 Preliminary Budget
256 300	Pupil Transport. - Vehicle Acquisition	\$ 25,000	\$ 25,000
256 600	Pupil Transport. - Routine Servicing	0	0
256 711	Pupil Transport. - Public Schools	2,431,892	2,500,204
256 712	Pupil Transport. - Private Schools	494,965	467,965
256 730	Parent Contracts	104,813	138,813
256 740	Co-Curricular Transportation	175,724	175,500
256 770	Field Trips	16,217	15,850
256 790	Contracted Transportation	6,000	0
	TOTAL PUPIL TRANSPORTATION	<u>\$ 3,254,611</u>	<u>\$ 3,323,332</u>
	Dollar Increase / (Decrease)		\$ 68,721
	Percentage Increase / (Decrease)		2.11%

Section F

Long Range & Capital Projects

Background Long Range:

The Long Range budget is the building improvement and equipment replacement plan for the School District of Elmbrook. A goal of the Long Range budget is to collect, coordinate, analyze, and rank facility infrastructure and building program needs on a District - wide basis, with a focus on resolving health and safety issues and building asset management.

Preliminary Budget

LONG RANGE & CAPITAL PROJECTS	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change	Percent Change
Fund 10 Long Range	\$ 1,917,558	\$ 846,000	\$ (1,071,558)	(55.88%)
Fund 10 Capital Projects	\$ 1,698,501	\$ 2,300,000	\$ 601,499	NA
Fund 27 Long Range	\$ 52,000	\$ 0	\$ (52,000)	(100.00%)
Fund 49 Long Range	\$ 2,794,353	\$ 0	\$ (2,794,353)	NA
Total Long Range	\$ 6,462,412	\$ 3,146,000	\$ (3,316,412)	(51.32%)

Focus for Improvement Long Range:

We continue to strive to maintain our facilities and to avoid deferred maintenance. The planning process includes site based input in collaboration with facility experts within the district. The Long Range budget will fund planned projects over \$50,000. The 2018-19 budget allocates an additional \$601,499 to Capital Projects.

2018-19 Preliminary Budget
Schedule F
Long Range - Fund 10

<u>Location</u>	<u>Location Description</u>	<u>2017-18 Adjusted Budget</u>	<u>2018-19 Preliminary Budget</u>
123	Brookfield Elementary	\$ 74,246	\$ 0
133	Burleigh Elementary	82,050	288,000
143	Dixon Elementary	73,400	0
153	Hillside Elementary	8,500	0
163	Tonawanda Elementary	28,905	0
173	Swanson Elementary	201,365	50,000
	Total Elementary Schools	<u>\$ 468,466</u>	<u>\$ 338,000</u>
223	Pilgrim Park Middle School	\$ 140,386	\$ 60,000
233	Wisconsin Hills Middle School	43,050	70,000
	Total Middle Schools	<u>\$ 183,436</u>	<u>\$ 130,000</u>
423	Brookfield Central High School	\$ 127,974	\$ 0
433	Brookfield East High School	572,108	378,000
	Total Senior High Schools	<u>\$ 700,082</u>	<u>\$ 378,000</u>
533-593	Non-Instructional Properties	\$ 122,000	\$ 0
803	District Wide	\$ 0	\$ 0
813	Central Administrative Offices	8,050	0
843	Buildings and Grounds	435,524	0
	Total District Locations	<u>\$ 443,574</u>	<u>\$ 0</u>
	Total Long Range Capital Outlay	<u><u>\$ 1,917,558</u></u>	<u><u>\$ 846,000</u></u>
	Dollar Increase / (Decrease)		\$ (1,071,558)
	Percentage Increase / (Decrease)		(55.88%)

2018-19 Long Range Budget

Building	Project Code	Project	Account #	Amount
Burleigh Elementary	BURL LOT	Resurface/Overlay NW and NE Parking Lot	10 E 133 522 255000	288,000
Swanson Elementary	SWA LINTEL	Lintel repair Phase 3	10 E 173 324 254300	50,000
Pilgrim Park Middle School	PP ROOF 2A	Replace roof Area 2A	10 E 223 324 254300	60,000
Wisconsin Hills Middle School	WH ELEV	Replace elevator hydraulic ram	10 E 233 324 254300	70,000
Brookfield East High School	BE DOCK	Renovate existing loading dock	10 E 433 327 255000	80,000
Brookfield East High School	BE ROOF A6	Replace roof Area 6	10 E 433 324 254300	298,000
Fund 10 Long Range Total				\$846,000

Section G

Operations & Maintenance

Background Operations & Maintenance:

Historically, the Long Range budget has included funds for operations and maintenance. Starting in 2018-19, we have moved these funds into a non-unit operations and maintenance budget. Projects that are less than \$50,000 were also moved into the operations and maintenance budget.

Preliminary Budget

OPERATIONS & MAINTENANCE	2018-19 Preliminary Budget					
	Projects < \$50K	General OM	Service Contracts	Asbestos Abatement	Safety	Total
Fund 10 Operations & Maintenance	\$ 931,000	\$ 223,050	\$ 127,500	25,000	30,000	1,336,550
Fund 27 Operations & Maintenance	\$ 40,000	\$ 12,000	\$ 3,000	\$ 0	\$ 0	55,000
Total Non-Unit Operations & Maintenance	\$ 971,000	\$ 235,050	\$ 130,500	25,000	30,000	1,391,550

Focus for Improvement Long Range:

We continue to strive to maintain our facilities and to avoid deferred maintenance. The planning process includes site based input in collaboration with facility experts within the district. The 18-19 budget includes general operations and maintenance, projects less than \$50,000, service contracts, asbestos abatement and safety.

2018-19 Operations & Maintenance: Non-Unit

Project	Account #	Projects < 50,000	Operations & Maintenance	Energy Mgmt/HVAC Service Contracts	Asbestos	Safety	Total
---------	-----------	-------------------	--------------------------	------------------------------------	----------	--------	-------

FUND 10

Brookfield Elementary

Annual Inspection & Maintenance of Building Security Systems	10 E 122 324 254300		1,500				
Annual Inspection & Testing of Elevator and Chair Lifts	10 E 122 324 254300		2,500				
Annual Inspection & Maintenance of Fire Protection Systems	10 E 122 324 254300		3,500				
Annual Inspection & Maintenance of Roof	10 E 122 324 254300		4,000				
Masonry outside wall repair	10 E 122 324 254300	26,000					
2nd floor tile repairs	10 E 122 324 254300	5,000					
Cooling system preventative maintenance	10 E 122 324 254300	4,000					
Sidewalk concrete replacement	10 E 122 522 255000	4,000					
Energy Mgmt/HVAC Service Contracts	10 E 122 324 254300			5,000			
Brookfield Elementary Total		\$39,000	\$11,500	\$5,000	\$0	\$0	\$55,500

Burleigh Elementary

Annual Inspection & Maintenance of Building Security Systems	10 E 132 324 254300		2,000				
Annual Inspection & Testing of Elevator and Chair Lifts	10 E 132 324 254300		2,500				
Annual Inspection & Maintenance of Building Generators	10 E 132 324 254300		1,550				
Annual Inspection & Maintenance of Fire Protection Systems	10 E 132 324 254300		1,500				
Annual Interior & Exterior Bleacher Inspections and Maintenance	10 E 132 324 254300		1,500				
Annual Inspection & Maintenance of Roof	10 E 132 324 254300		8,000				
Replace bathroom stalls Phase 1	10 E 132 327 255000	10,000					
Energy Mgmt/HVAC Service Contracts	10 E 132 324 254300			9,000			
Burleigh Elementary Total		\$10,000	\$17,050	\$9,000	\$0	\$0	\$36,050

Dixon Elementary

Annual Inspection & Maintenance of Building Security Systems	10 E 142 324 254300		1,500				
Annual Inspection & Testing of Elevator and Chair Lifts	10 E 142 324 254300		2,500				
Annual Inspection & Maintenance of Fire Protection Systems	10 E 142 324 254300		3,500				
Annual Inspection & Maintenance of Roof	10 E 142 324 254300		4,000				
Cafeteria acoustical panels	10 E 142 551 253000	15,000					
Cafeteria tables	10 E 142 551 253000	15,000					
Cooling system preventative maintenance	10 E 142 324 254300	4,000					
Energy Mgmt/HVAC Service Contracts	10 E 142 324 254300			5,000			
Dixon Elementary Total		\$34,000	\$11,500	\$5,000	\$0	\$0	\$50,500

Project	Account #	Projects < 50,000	Operations & Maintenance	Energy Mgmt/HVAC Service Contracts	Asbestos	Safety	Total
Hillside Elementary							
Annual Inspection & Maintenance of Building Security Systems	10 E 152 324 254300		2,000				
Annual Inspection & Maintenance of Fire Protection Systems	10 E 152 324 254300		1,500				
Annual Inspection & Maintenance of Roof	10 E 152 324 254300		5,000				
Energy Mgmt/HVAC Service Contracts	10 E 152 324 254300			4,000			
Hillside Elementary Total		\$0	\$8,500	\$4,000	\$0	\$0	\$12,500

Tonawanda Elementary

Annual Inspection & Maintenance of Building Security Systems	10 E 162 324 254300		1,200				
Annual Inspection & Maintenance of Fire Protection Systems	10 E 162 324 254300		1,000				
Annual Inspection & Maintenance of Roof	10 E 162 324 254300		5,000				
Replace cafeteria tables	10 E 162 561 253000	20,000					
Ongoing Phase of floor covering replacement	10 E 162 561 253000	25,000					
Energy Mgmt/HVAC Service Contracts	10 E 162 324 254300			5,000			
Tonawanda Elementary Total		\$45,000	\$7,200	\$5,000	\$0	\$0	\$57,200

Swanson Elementary

Annual Inspection & Maintenance of Building Security Systems	10 E 172 324 254300		2,000				
Annual Inspection & Testing of Elevator and Chair Lifts	10 E 172 324 254300		2,500				
Annual Inspection & Maintenance of Fire Protection Systems	10 E 172 324 254300		1,500				
Annual Interior & Exterior Bleacher Inspections and Maintenance	10 E 172 324 254300		1,500				
Annual Inspection & Maintenance of Roof	10 E 172 324 254300		5,000				
Concrete front sidewalk repair	10 E 172 522 255000	7,500					
Stairtreads/bathroom floor floor repair	10 E 172 324 254300	4,000					
Replace kitchen grease trap	10 E 172 324 254300	12,000					
Construct lobby storage room	10 E 172 327 255000	38,000					
Reinstall rock climbing wall in gym and matting	10 E 172 324 254300	7,000					
Energy Mgmt/HVAC Service Contracts	10 E 172 324 254300			5,000			
Swanson Elementary Total		\$68,500	\$12,500	\$5,000	\$0	\$0	\$86,000

Pilgrim Park Middle School

Annual Inspection & Maintenance of Building Security Systems	10 E 222 324 254300		2,500				
Annual Inspection & Testing of Elevator and Chair Lifts	10 E 222 324 254300		2,500				
Annual Inspection & Maintenance of Fire Protection Systems	10 E 222 324 254300		1,500				
Annual Interior & Exterior Bleacher Inspections and Maintenance	10 E 222 324 254300		1,000				
Annual Inspection & Maintenance of Roof	10 E 222 324 254300		8,000				
Additional cameras for halls (Safety Budget)	10 E 222 551 253100	9,000					
Replace Telecor PA	10 E 222 561 253000	10,000					
Concrete repair	10 E 222 522 255000	5,000					

Project	Account #	Projects < 50,000	Operations & Maintenance	Energy Mgmt/HVAC Service Contracts	Asbestos	Safety	Total
Energy Mgmt/HVAC Service Contracts	10 E 222 324 254300			22,000			
Pilgrim Park Middle School Total		\$24,000	\$15,500	\$22,000	\$0	\$0	\$61,500

Wisconsin Hills Middle School

Annual Inspection & Maintenance of Building Security Systems	10 E 232 324 254300		2,500				
Annual Inspection & Testing of Elevator and Chair Lifts	10 E 232 324 254300		2,500				
Annual Inspection & Maintenance of Building Generators	10 E 232 324 254300		1,550				
Annual Inspection & Maintenance of Fire Protection Systems	10 E 232 324 254300		2,000				
Annual Interior & Exterior Bleacher Inspections and Maintenance	10 E 232 324 254300		1,500				
Annual Inspection & Maintenance of Roof	10 E 232 324 254300		8,000				
Replace or mudjack sidewalk to SW door off parking lot	10 E 232 522 255000	6,000					
Energy Mgmt/HVAC Service Contracts	10 E 232 324 254300			9,000			
Wisconsin Hills Middle School Total		\$6,000	\$18,050	\$9,000	\$0	\$0	\$33,050

Brookfield Central High School

Annual Inspection & Maintenance of Building Security Systems	10 E 422 324 254300		2,500				
Annual Inspection & Testing of Elevator and Chair Lifts	10 E 422 324 254300		8,000				
Annual Inspection & Maintenance of Sports Field Lighting Poles	10 E 422 324 254300		3,000				
Annual Inspection & Maintenance of Building Generators	10 E 422 324 254300		2,800				
Annual Inspection & Maintenance of Fire Protection Systems	10 E 422 324 254300		5,000				
Annual Interior & Exterior Bleacher Inspections and Maintenance	10 E 422 324 254300		6,000				
Replace receiving room doors with double doors	10 E 422 327 255000	25,000					
Double doors by copy room	10 E 422 327 255000	5,000					
Cafeteria storeroom double doors	10 E 422 327 255000	10,000					
Landscape improvements	10 E 422 324 254200	10,000					
Replace cabinet heaters in ceiling	10 E 422 561 253000	15,000					
Cafeteria tables	10 E 422 551 253000	6,000					
Tuckpointing	10 E 422 324 254300	25,000					
Relamp football stadium	10 E 422 324 254200	10,000					
Replace RTU girl's team room	10 E 422 324 254300	40,000					
Interior painting	10 E 422 324 254300	15,000					
Energy Mgmt/HVAC Service Contracts	10 E 422 324 254300			29,000			
Brookfield Central High School Total		\$161,000	\$27,300	\$29,000	\$0	\$0	\$217,300

Brookfield East High School

Annual Inspection & Maintenance of Building Security Systems	10 E 432 324 254300		2,500				
Annual Inspection & Testing of Elevator and Chair Lifts	10 E 432 324 254300		5,000				
Annual Inspection & Maintenance of Sports Field Lighting Poles	10 E 432 324 254300		2,000				
Annual Inspection & Maintenance of Building Generators	10 E 432 324 254300		2,400				

Project	Account #	Projects < 50,000	Operations & Maintenance	Energy Mgmt/HVAC Service Contracts	Asbestos	Safety	Total
Annual Inspection & Maintenance of Fire Protection Systems	10 E 432 324 254300		5,000				
Annual Interior & Exterior Bleacher Inspections and Maintenance	10 E 432 324 254300		7,000				
Annual Inspection & Maintenance of Roof	10 E 432 324 254300		8,000				
Replace walk-off matting for entire building	10 E 432 324 254300	10,000					
Replace boiler in Nature Center	10 E 432 561 253000	12,000					
Relamp football stadium	10 E 432 324 254200	10,000					
Replace domestic hot water boilers	10 E 432 561 253000	25,000					
Energy Mgmt/HVAC Service Contracts	10 E 432 324 254300			29,000			
Brookfield East High School Total		\$57,000	\$31,900	\$29,000	\$0	\$0	\$117,900

North Avenue

Annual Inspection & Maintenance of Building Security Systems	10 E 532 324 254300		1,000				
Annual Inspection & Maintenance of Fire Protection Systems	10 E 532 324 254300		1,000				
Annual Inspection & Maintenance of Roof	10 E 532 324 254300		2,000				
Energy Mgmt/HVAC Service Contracts	10 E 532 324 254300			3,500			
North Avenue Total		\$0	\$4,000	\$3,500	\$0	\$0	\$7,500

CAO

Annual Inspection & Maintenance of Building Generators	10 E 812 324 254300		1,550				
Annual Inspection & Maintenance of Fire Protection Systems	10 E 812 324 254300		1,500				
Annual Inspection & Maintenance of Roof	10 E 812 324 254300		5,000				
Energy Mgmt/HVAC Service Contracts	10 E 812 324 254300			2,000			
CAO Total		\$0	\$8,050	\$2,000	\$0	\$0	\$10,050

Buildings and Grounds

Site and Landscape Improvements	10 E 842 324 254200	25,000					
Tree Removal District Wide (Emerald Ash Bore)	10 E 842 324 254200	15,000					
Repairs and Parts for Vehicle and Equipment Maintenance	10 E 842 326 254500	25,000					
District Main Electrical Gear Maintenance-5 Year Cycle	10 E 842 324 254300	15,000					
Building Cleaning Equipment Replacement/Maintenance	10 E 842 563 253000 300	30,000					
Water Fountains/Bottle fillers	10 E 842 324 254300	5,000					
Asphalt Maintenance	10 E 842 522 255000		50,000				
District Contingency for Costs above \$2500 to Unit Budgets	10 E 842 324 254300	180,000					
District Inspection/Testing for Cross Connections Control Devices	10 E 842 324 254300	3,500					
Energy Management Projects	10 E 842 324 254310	50,000					
Energy Management Projects	10 E 842 460 254310	25,000					
Replace 2005 Chevy Astro with mini van	10 E 842 562 254600 300	23,000					
Replace 2003 pick up with 3500 pick up	10 E 842 562 254600 300	39,000					
Replace 2003 Gator with utility vehicle	10 E 842 563 254300 300	22,000					

Project	Account #	Projects < 50,000	Operations & Maintenance	Energy Mgmt/HVAC Service Contracts	Asbestos	Safety	Total
Replace 2003 Gator with utility vehicle	10 E 842 563 254300 300	15,000					
Replace 2000 Gator with utility vehicle	10 E 842 563 254300 300	14,000					
Asbestos	10 E 842 324 254300				25,000		
Safety	10 E 842 310 253100					30,000	
Buildings and Grounds Total		\$486,500	\$50,000	\$0	\$25,000	\$30,000	\$591,500
Fund 10 Totals		\$931,000	\$223,050	\$127,500	\$25,000	\$30,000	\$1,336,550

FUND 27

Annual Inspection & Maintenance of Building Security Systems	27 E 732 324 254300 019		2,000				
Annual Inspection & Maintenance of Fire Protection Systems	27 E 732 324 254300 019		2,000				
Annual Inspection & Maintenance of Roof	27 E 732 324 254300 019		8,000				
Replace interior doors	27 E 732 327 255000 019	40,000					
Energy Mgmt/HVAC Service Contracts	27 E 732 324 254300 019			3,000			
Fund 27 Totals		\$40,000	\$12,000	\$3,000	\$0	\$0	\$55,000

Section H

Management of Information Systems/Instructional Technology

Background:

The technology budget supports both the devices and technologies used by staff and students, as well as the infrastructure (fiber network, servers, access points, etc) to support it. Replacement cycles are defined over a period of seven years and updated annually. Depending on when devices and equipment are scheduled for replacement, budget requirements fluctuate and require less/additional dollars.

Preliminary Budget

MIS/IT	2014-15 Adjusted Budget	2015-16 Adjusted Budget	2016-17 Adjusted Budget	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change	Percent Change
TOTAL MIS/IT BUDGET	\$ 750,987	\$1,113,888	\$ 1,113,888	\$ 1,189,888	\$ 1,315,000	\$ 125,112	10.51%

Focus for Improvement:

This budget item is the result of two factors:

1. The District infrastructure supports over 6,200 student devices and approximately 8,500 devices in total. The majority of these devices are wireless and it is time to replace aging wireless access points, and continue to expand the # of access points to support capacity needs.
2. As enrollment continues to rise, we need to increase our student inventory of devices to meet enrollment demands in grades 3-12.

Section I

Other Non-Unit Programs

Background:

The other non-unit section of the budget consists of many smaller scale budgets as well as some larger non-unit budgets. The largest portion comes from the district share of Fund 27, energy management systems, center for fine arts lease, district-wide telephone, open enrollment tuition, post secondary enrollment and online payment credit card fees.

Preliminary Budget

NON-UNIT EXPENDITURES	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change	Percent Change
Non-Unit Expenditures	\$ 2,629,284	\$ 2,796,550	\$ 167,266	6.36%
District Share of Fund 27	\$ 8,393,067	\$ 9,611,056	\$ 1,217,989	14.51%
Teachers on Call	\$ 950,741	\$ 903,699	\$ (47,042)	(4.95%)
TOTAL OTHER NON-UNIT BUDGET	\$ 11,973,092	\$ 13,311,305	\$ 1,338,213	11.18%

Focus for Improvement:

The most significant increase in the non-unit was the rental expense for the Central Administrative Offices at Hope Street and open enrollment tuition.

The district share of Fund 27 increase is due to the increase in Special Ed Asst, Occupational Therapy and Speech and Language Pathologists.

Teachers on call was reduced based on the restructure.

2018-19 Preliminary Budget
Schedule I
Non-Unit Budget - Fund 10

Non-Unit Description	2017-18 Adjusted Budget	2018-19 Preliminary Budget
Teacher Travel Stipends	\$ 43,000	\$ 43,000
Personalized Learning	563,385	571,400
Center for Fine Arts - Lease Costs	175,000	175,000
Telephone - District Wide	126,000	126,000
Liquidated Damages	25,250	25,250
Rent Expense - CAO	0	132,464
Special Project Grant Expenditures	242,119	234,444
Open Enrollment Tuition (<i>paid to other districts</i>)	543,968	616,644
Credit Card Fees - Online Student Fee Payments	65,000	65,000
Course Options - CAPP (UW Oshkosh)	110,000	110,000
Course Options - CIS (UMN)	10,000	10,000
Course Options - Other Universities	34,000	34,000
Course Options - School Districts	26,000	26,000
Youth Apprentice - Dual Enrollment	115,000	115,000
Youth Apprentice - GPS	26,000	32,500
GEDO	0	29,500
Non-open Enrollment - At Risk	20,000	10,000
Preschool	155,664	2,450
Other Non-Unit Expenses	348,898	437,898
Total Other Non-Unit Programs	\$ 2,629,284	\$ 2,796,550
Dollar Increase / (Decrease)		\$ 167,266
Percentage Increase / (Decrease)		6.36%

Section J

Insurance and Unemployment Compensation Budget

Background:

In the 2014-2015 school year, the District established a Safety Committee and has continued its consultant based relationship for Property, Liability, and Workers' Compensation coverage. The Consultant, R&R Insurance Services, Inc., manages the policy analysis, bid process, and renewals for presentation to the Finance and Operations Board Committee. Pending the State's dissolution of the Local Government Property Insurance Fund (LGPIF), the District took proactive steps to receive bid comparisons for property insurance coverage. Upon evaluation of the market premiums, premium costs, and value of each policy line item, the Committee submitted their recommendation for policy and carriers to the Board of Education.

Diligent actions, as seen through a property analysis, has enabled the District to negotiate competitive rates and obtain a broader range of property coverage starting with the 2015-2016. Below is a summary of the Fund 10 Insurance and Unemployment Compensation Budgets.

Preliminary Budget

INSURANCE & UNEMPLOYMENT BUDGETS	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change	Percent Change
Insurance Budget	\$ 637,326	\$ 636,716	\$ (610)	-0.10%
Unemployment Budget	\$ 40,000	\$ 40,000	\$ 0	0.00%
Total Insurance and Unemployment	\$ 677,326	\$ 676,716	\$ (610)	-0.09%

Focus for Improvement:

The focus for improvement includes performing building-specific safety audits, site analysis of all outdoor facilities, and elevating safety awareness among staff members by developing a stronger relationship with internal and external partners. Continued efforts by the Safety Committee increase safety and reduce losses which result in lower premiums and legal costs. The focus is to retain high-quality property, liability, and workers' compensation coverage at cost-effective premiums. Consultant assignments to include bid/quote process, comparison of coverage needs and analysis of policies, carrier recommendations, ongoing claim review, and pro-active support to reduce exposures and claims.

2018-19 Preliminary Budget
Schedule J
Insurance & Unemployment Compensation - Fund 10

Object	Object Description	2017-18 Adjusted Budget	2018-19 Preliminary Budget
711	Liability Insurance	\$ 26,885	\$ 27,000
712	Property Insurance	159,490	160,000
713	Worker's Compensation	337,869	336,216
714	Fidelity Bond Premium	5,738	5,700
715	Other Liability Insurance	9,797	9,800
719	Other Insurance - Auto Liability	97,547	98,000
	Sub-Total - Insurance	<u>\$ 637,326</u>	<u>\$ 636,716</u>
730	Unemployment Compensation	\$ 40,000	\$ 40,000
	Total Insurance & Unemployment Comp	<u><u>\$ 677,326</u></u>	<u><u>\$ 676,716</u></u>
	Dollar Increase / (Decrease)		\$ (610)
	Percentage Increase / (Decrease)		(0.09%)

Section K

Gift Fund 21

Background:

Each year, the District is the recipient of a number of generous donations from various sources. Until 2004-05 these gifts were recorded in the District's General Fund (Fund 10). At that time, the Department of Public Instruction created Fund 21 to record the receipt of gifts. While it is difficult to accurately predict the amount of gifts to be received each year, a budget is established annually.

Preliminary Budget

GIFT FUND	2016-17 Actual	2017-18 Adjusted Budget	2018-19 Preliminary Budget
Gift Fund Expenditures	\$ 412,060	\$ 300,000	\$ 300,000
Gift Fund Revenue	\$ 399,690	\$ 300,000	\$ 300,000
Gift Fund Reserve	\$ (12,370)	\$ 0	\$ 0

Focus for Improvement:

Due to the unpredictability of gifts, there is no specific focus for 2018-19 for this fund.

Section L

Special Education Fund 27

Background:

The Department of Public Instruction mandates that all special education costs be placed in a segregated fund (Fund 27 – Special Education fund). The fund includes all special education costs, including instructional costs for special education services, psychologists and social workers, student transportation, and student support administrative costs.

Fund 27 combines costs of the above items along with special project grants and the District’s cooperative programs.

Preliminary Budget

Fund 27 Special Education	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Decrease	% Change
Total Fund 27	\$ 16,272,744	\$ 17,032,134	\$ 759,390	4.67%

Focus for Improvement:

The focus for improvement is concentrated on three areas: Response to academic and behavioral instruction and intervention to close the achievement gap and promote growth for all, inclusive environments in the system; and access to core instruction through technology. In addition, the district strives to identify efficiencies in operations while leveraging available resources to meet the goals for the three areas for improvement through professional learning.

Special Education staffing needs were identified as needs for the 2018-19 budget. We added two special education teachers and 2 speech and language pathologists.

SCHOOL DISTRICT OF ELMBROOK
2018-19 PRELIMINARY BUDGET
SPECIAL EDUCATION REVENUE - FUND 27

Source	Source Descriptions	2017-18 Adjusted Budget	2018-19 Preliminary Budget
<u>Former General Fund (Fund 10)</u>			
110	General Fund	\$ 8,045,103	\$ 9,109,559
293	Rental Income	0	123,516
316	Transit of State Handicapped Aids	21,887	9,263
349	Payments for Other Services	125,000	142,500
390	Other Payments From WI School Districts	0	0
611	Handicapped Children's Aid	2,907,694	2,949,212
625	High Cost Special Ed Aid - State	50,000	128,120
711	High Cost Special Ed Aid - Federal	0	42,707
780	Other Federal Revenue From State	275,000	250,000
990	Other Miscellaneous Revenue	0	0
Total Former General Fund (Fund 10)		<u>\$ 11,424,684</u>	<u>\$ 12,754,877</u>
<u>Former Special Projects Fund (Fund 24)</u>			
730	Special Projects Grant	\$ 1,657,055	\$ 1,639,549
Total Former Special Projects Fund (Fund 24)		<u>\$ 1,657,055</u>	<u>\$ 1,639,549</u>
<u>Former Pkg & Cooperative Program Fund (Fund 94) - includes Fairview South</u>			
110	General Fund	\$ 347,964	\$ 501,497
346	Special Education Tuition-Non-open Enrollment	2,153,483	1,606,646
611	Handicapped Children's Aid	647,633	498,915
625	High Cost Special Education Aid - State	0	0
711	High Cost Special Education Aid	40,000	29,330
990	Other Miscellaneous Revenue	1,925	1,320
Total Former Pkg & Coop Program Fund (Fund 94)		<u>\$ 3,191,005</u>	<u>\$ 2,637,708</u>
Total Special Education Revenue - Fund 27		<u>\$ 16,272,744</u>	<u>\$ 17,032,134</u>

SCHOOL DISTRICT OF ELMBROOK
2018-19 PRELIMINARY BUDGET
SPECIAL EDUCATION EXPENDITURES - FUND 27

	2017-18 Adjusted Budget	2018-19 Preliminary Budget
<u>Former General Fund (Fund 10)</u>		
Salaries & Employee Benefits	\$ 10,738,817	\$ 11,636,842
Unit Budget Expenditures	5,170	5,170
Pupil Transportation	490,114	502,367
Insurance	57,056	57,500
Unemployment Compensation	7,000	7,000
Long Range Facilities Projects	0	0
Other Non-Unit Programs	195,500	545,998
Total Former General Fund (Fund 10)	<u>\$ 11,493,657</u>	<u>\$ 12,754,877</u>
 <u>Former Special Projects Fund (Fund 24)</u>		
Salaries & Employee Benefits	\$ 894,946	\$ 725,854
Other Federal Programs Expenditures	762,109	913,695
Total Former Special Projects Fund (Fund 24)	<u>\$ 1,657,055</u>	<u>\$ 1,639,549</u>
 <u>Former Pkg & Cooperative Program Fund (Fund 94) - includes Fairview South</u>		
Salaries & Employee Benefits	\$ 2,073,352	\$ 1,799,786
Unit Budget Expenditures	311,034	311,034
Utilities	37,073	37,073
Pupil Transportation	0	0
Insurance	65,834	66,000
Unemployment Compensation	3,000	3,000
Long Range Facilities Projects	52,000	0
Other Non-Unit Programs	579,739	420,815
Total Former Pkg & Coop Program Fund (Fund 94)	<u>\$ 3,122,032</u>	<u>\$ 2,637,708</u>
 Total Special Education Expenditures - Fund 27	 <u><u>\$ 16,272,744</u></u>	 <u><u>\$ 17,032,134</u></u>

Section M

Non-Referendum Debt Service Fund 38

Background:

Funding for District long-term debt is shown in two separate funds. Fund 38 is for principal and interest payments for non-referendum debt. This represents the borrowing done to allow the District to pay the Wisconsin Retirement System unfunded liability. The first borrowing of these funds was accomplished in December of 2003 and used variable-rate notes. In December of 2004, the amount still owed was refinanced using fixed-rate bonds. A further refinancing was completed in February of 2011.

The primary revenue source for payment of both Debt Service funds is the property tax, per State statute. Revenues may be less than expenditures, due to borrowing payment schedules and the need to collect funds in one budget year for use in making payments in the subsequent budget year. The Fund 38 debt will significantly drop in 2025 and will be fully paid off in 2027.

Preliminary Budget

NON-REFERENDUM DEBT SERVICE	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change	Percent Change
Non-Referendum Debt Service Expenditures	\$ 1,883,810	\$ 1,920,315	\$ 36,505	1.94%
Non-Referendum Debt Service Revenue	\$ 1,892,432	\$ 1,903,824	\$ 11,392	0.60%
Non-Referendum Debt Service Reserves	\$ 8,622	\$ (16,491)	\$ (25,113)	(291.27%)

Focus for Improvement:

There are no plans to refinance in 2018-19.

Section N

Referendum-Approved Debt Service Fund 39

Background:

Funding for District long-term debt is shown in two separate funds. The expenditures in Fund 39 represent the debt incurred by the District as a result of past referenda or the refinancing of this referenda debt at a later time. This budget reflects the borrowing costs for the \$62,190,000 borrowed for the high schools. Yearly rounds of refinancing have occurred to lower the interest rate for this borrowing: December of 2013, April of 2014, April of 2015, April 2016 and April 2017.

The primary revenue source for payment of both Debt Service funds is the property tax, per State statute. Interest earned on the investment of these funds is also used to fund Debt Service. Revenues required for debt service payments may be less than expenditures, due to the borrowing payment schedules and the need to collect funds in one budget year for use in making payments in the subsequent budget year. The Fund 39 debt will be fully paid off in 2028, which will result in a mill rate reduction of approximately \$.59.

Preliminary Budget

REFERENDUM APPROVED DEBT SERVICE	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change	Percent Change
Referendum Approved Debt Service Expenditures	\$ 4,765,781	\$ 4,787,929	\$ 22,148	0.46%
Referendum Approved Debt Service Revenue	\$ 4,709,963	\$ 4,725,729	\$ 15,766	0.33%
Referendum Approved Debt Service Reserve	\$ (55,818)	\$ (62,200)	\$ (6,382)	11.43%

Focus for Improvement:

There are no plans in 2018-19 to refinance.

Section O

Capital Projects Fund 49

Background:

Capital Projects Fund 49 is used to record the revenues and expenditures having to do with the District's building programs and purchase & sale of properties. The fund remaining from the sale of the Linfield and Finger properties and the sale to the City of Brookfield for the Golf Parkway right-of-way are part of this fund's balance. Also included in this fund is the accounting for the East 2010 and Beyond projects.

Preliminary Budget

CAPITAL PROJECTS	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change
Capital Projects Expenditures	\$ 2,794,353	\$ 0	\$ (2,794,353)
Capital Projects Revenue	\$ 100	\$ 500	\$ 400
Capital Projects Reserves	\$ (2,794,253)	\$ 500	\$ 2,794,753

Focus for Improvement:

The 17-18 Adjusted Budget includes the Burleigh HVAC project which started in 16-17.

Section P

Food Service Fund 50

Background:

The Food & Nutrition Department fund is set up to operate on a self-sustaining basis. Our most important objective is to provide the most nutritious meals for the students at the lowest possible cost. The proposed budget for 2018-2019 does anticipate an increase in lunch prices for the Public Schools, as well as a \$.10 increase for the parochial schools that are contracted with the Elmbrook School District. Non-USDA includes high schools only.

Preliminary Budget

Food Service Fund	2017-18 Adjusted Budget USDA	2017-18 Adjusted Budget Non-USDA	2017-18 Adjusted Budget Total	2018-19 Preliminary Budget USDA	2018-19 Preliminary Budget Non-USDA	2018-19 Preliminary Budget Total	Amount Increase / Decrease	% Change
Food Service Revenues	\$ 1,959,357	\$ 1,163,022	\$ 3,122,379	\$ 2,010,132	\$ 1,137,446	\$ 3,147,578	\$ 25,199	0.81%
Food Service Expenditures	\$ 1,926,045	\$ 1,132,013	\$ 3,058,058	\$ 1,915,785	\$ 1,174,492	\$ 3,090,277	\$ 32,219	1.05%
Total Food Service Reserve	\$ 33,312	\$ 31,009	\$ 64,321	\$ 94,347	\$ (37,046)	\$ 57,301	\$ (7,020)	0.00%

	2015-16 Actual	2016-17 Actual	2017-18 Est
ADA - Average Daily Attendance	6,782	6,707	7,026
ADP - Average Daily Participation	3,088	3,010	3,014
Percentage of Participation	45.53%	44.88%	42.90%

Proposed breakfast prices for 2018-19 (pricing includes 1 half pint milk)	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amt. Inc/Dec	% Change
Middle & High School - Student price	\$ 1.60	\$ 1.60	\$ 0	0.00%
Middle & High School - Adult price	\$ 2.25	\$ 2.25	\$ 0	0.00%
Proposed lunch prices for 2018-19 (pricing includes 1 half pint milk)	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amt. Inc/Dec	% Change
Elementary Schools - Student price	\$ 2.50	\$ 2.60	\$ 0.10	4.00%
Middle Schools - Student price	\$ 2.75	\$ 2.85	\$ 0.10	3.64%
High Schools - Student price	\$ 3.25	\$ 3.50	\$ 0.25	7.69%
Elementary/MS -Adult price	\$ 3.50	\$ 3.60	\$ 0.10	2.86%
High Schools - Adult price	\$ 3.65	\$ 3.90	\$ 0.25	6.85%
Milk only	\$ 0.40	\$ 0.40	\$ 0	0.00%

Focus for Improvement:

The Food & Nutrition program continues to look for new ideas to increase our average daily participation. We want to maintain a high quality nutritious meal for all students. Our program continues to utilize local fresh fruits and vegetables on our fruit and vegetable bars. Continued expansion of entree selections along with student driven taste testing will help our program move forward. As we continue to look for new selections, we also want to maintain a stable, balanced budget. We have increased our meal prices this year to continue to balance our program budget.

SCHOOL DISTRICT OF ELMBROOK
2018-19 PRELIMINARY BUDGET
FOOD SERVICE OPERATING BUDGET

	Adjusted Budget 2017-2018			Projected Actual 2017-2018			Preliminary Budget 2018-2019		
	Elem/MS	HS (NonUSDA)	TOTAL	Elem/MS	HS (NonUSDA)	TOTAL	Elem/MS	HS (NonUSDA)	TOTAL
Revenue									
Revenue - Local Sources									
Students (Breakfast/Lunch)	\$ 931,619	\$ 1,163,022	\$ 2,094,641	\$ 1,016,912	\$ 1,136,731	\$ 2,153,643	\$ 1,040,070	\$ 1,137,446	\$ 2,177,516
Adult (Breakfast/Lunch)	14,369	0	14,369	12,175	0	12,175	14,351	0	14,351
Ala Carte	341,856	0	341,856	328,565	0	328,565	228,157	0	228,157
Catering	0	0	0	32,152	0	0	40,000	0	40,000
Other Income	270,161	0	270,161	203,782	0	203,782	245,113	0	245,113
Total Local Sources Revenue	\$ 1,558,005	\$ 1,163,022	\$ 2,721,027	\$ 1,593,586	\$ 1,136,731	\$ 2,698,165	\$ 1,567,691	\$ 1,137,446	\$ 2,705,137
Revenue - Aid									
State Aid - Students	\$ 20,048	\$ 0	\$ 20,048	\$ 20,048	\$ 0	\$ 20,048	\$ 20,000	\$ 0	\$ 20,000
Fed. Aid - Student Br/Lunch	248,199	0	248,199	220,370	0	220,370	318,501	0	318,501
Fed. Aid - Commodities	133,105	0	133,105	133,105	0	133,105	103,940	0	103,940
Total Aid Revenue	\$ 401,352	\$ 0	\$ 401,352	\$ 373,523	\$ 0	\$ 373,523	\$ 442,441	\$ 0	\$ 442,441
TOTAL REVENUE	\$ 1,959,357	\$ 1,163,022	\$ 3,122,379	\$ 1,967,109	\$ 1,136,731	\$ 3,071,688	\$ 2,010,132	\$ 1,137,446	\$ 3,147,578
Expenditures									
Food Service Labor:									
Spec. Cat. - Director Sal & Ben	\$ 84,691	\$ 14,115	\$ 98,806	\$ 84,691	\$ 14,115	\$ 98,806	\$ 89,465	\$ 14,720	\$ 104,185
Spec.Cat - Prog.Asst. Sal & Ben	44,490	7,415	51,905	44,490	7,415	51,905	46,819	7,703	54,522
Secretarial Sal & Ben	58,428	9,738	68,166	58,428	9,738	68,166	60,903	10,021	70,924
Benefit Eligible Staff Sal & Ben	153,540	154,446	307,986	153,540	154,446	307,986	150,018	142,124	292,142
Hourly Employees Sal & Ben	361,600	196,229	557,829	361,600	196,229	557,829	314,094	153,016	467,110
Catering Manager Sal & Ben	37,643	0	37,643	37,643	0	37,643	34,689	0	34,689
Food Service Ala Carte Labor:									
Spec. Cat. - Director Sal & Ben	\$ 9,880	\$ 1,098	\$ 10,978	\$ 9,880	\$ 1,098	\$ 10,978	9,877	1,625	\$ 11,502
Benefit Eligible Staff Sal & Ben	1,686	0	1,686	1,686	0	1,686	1,985	0	1,985
Hourly Employees Sal & Ben	19,066	0	19,066	19,066	0	19,066	8,005	0	8,005
Other Labor:									
6th Assignments Sal	\$ 16,632	\$ 0	\$ 16,632	\$ 16,632	\$ 0	\$ 16,632	29,000	\$ 0	\$ 29,000
Para Staffing Sal	17,762	0	17,762	17,762	0	17,762	17,837	0	17,837
Custodial Staffing Sal & Ben	50,724	42,891	93,615	50,724	42,891	93,615	52,898	47,664	100,562
Custodial Staffing Sal & Ben (Merit)	0	0	0	0	0	0	0	0	0
SUB-TOTAL (Salary and Benefits):	\$ 856,142	\$ 425,932	\$ 1,282,074	\$ 856,142	\$ 425,932	\$ 1,282,074	\$ 815,590	\$ 376,873	\$ 1,192,463

SCHOOL DISTRICT OF ELMBROOK
2018-19 PRELIMINARY BUDGET
FOOD SERVICE OPERATING BUDGET

	Adjusted Budget			Projected Actual			Preliminary Budget		
	2017-2018			2017-2018			2018-2019		
	Elem/MS	HS (NonUSDA)	TOTAL	Elem/MS	HS (NonUSDA)	TOTAL	Elem/MS	HS (NonUSDA)	TOTAL
All other Expenses (Object 300-999)									
Personal Service (In-Serv/Inspec/Temps)	\$ 8,500	\$ 0	\$ 8,500	\$ 8,500	\$ 0	\$ 8,500	\$ 12,570	\$ 14,000	\$ 26,570
Operational Service (Laundry)	4,000	3,000	7,000	4,000	3,000	7,000	4,000	3,000	7,000
Equipment Maintenance	40,000	10,000	50,000	40,000	10,000	50,000	38,500	16,000	54,500
Vehicle Maintenance	1,000	250	1,250	1,000	250	1,250	1,000	250	1,250
Employee Travel	3,150	1,050	4,200	3,150	1,050	4,200	3,150	1,050	4,200
Advertising / Postage / Phone	740	0	740	740	0	740	740	0	740
Gen Supplies / Equip Supplies	63,770	29,130	92,900	63,770	29,130	92,900	37,010	31,400	68,410
Ala Carte Supplies	10,160	2,540	12,700	10,160	2,540	12,700	8,500	2,000	10,500
Food & Milk	636,201	514,172	1,150,373	636,201	514,172	1,150,373	688,810	555,000	1,243,810
Food & Milk Ala Carte	71,772	122,207	193,979	71,772	122,207	193,979	65,593	111,686	177,279
Federal Commodity Purchases	133,105	0	133,105	133,105	0	133,105	103,940	0	103,940
Catering Food	18,200	0	18,200	18,200	0	18,200	18,200	0	18,200
Catering Supplies	4,200	0	4,200	4,200	0	4,200	4,200	0	4,200
Fuel, Vehicle Operation	1,600	400	2,000	1,600	400	2,000	1,600	400	2,000
Offset Printing / Paper	1,200	300	1,500	1,200	300	1,500	1,200	300	1,500
Non-instruct. Computer Software	4,800	1,200	6,000	4,800	1,200	6,000	4,800	1,200	6,000
Audio Visual Media	800	200	1,000	800	200	1,000	800	200	1,000
Other Non-Capital Equipment	4,000	1,000	5,000	4,000	1,000	5,000	4,000	1,000	5,000
Equipment/Vehicle Purchase	8,000	2,000	10,000	8,000	2,000	10,000	18,000	2,000	20,000
Equipment/Vehicle Replacement	16,000	4,000	20,000	16,000	4,000	20,000	41,250	3,750	45,000
Lunch Equipment \$5,000/more	4,000	1,000	5,000	4,000	1,000	5,000	5,000	40,000	45,000
Computer Purchase/Supplies	4,800	1,200	6,000	4,800	1,200	6,000	4,000	1,000	5,000
Workers Comp Ins.	21,067	5,267	26,334	21,067	5,267	26,334	24,572	6,143	30,715
Unemployment Comp Ins.	1,600	400	2,000	1,600	400	2,000	1,600	400	2,000
Dues and Fees	1,320	330	1,650	1,320	330	1,650	1,360	340	1,700
Apparel	2,400	600	3,000	2,400	600	3,000	2,400	600	3,000
Facilities Acq / Remodeling	400	100	500	400	100	500	0	0	0
Utilities (Gas/Electric)	3,118	5,735	8,853	3,118	5,735	8,853	3,400	5,900	9,300
SUB-TOTAL (Objects 300-999)	\$ 1,069,903	\$ 706,081	\$ 1,775,984	\$ 1,069,903	\$ 706,081	\$ 1,775,984	\$ 1,100,195	\$ 797,619	\$ 1,897,814
TOTAL EXPENDITURES	\$ 1,926,045	\$ 1,132,013	\$ 3,058,058	\$ 1,926,045	\$ 1,132,013	\$ 3,058,058	\$ 1,915,785	\$ 1,174,492	\$ 3,090,277
TOTAL FOOD SERVICE RESERVE	\$ 33,312	\$ 31,009	\$ 64,321	\$ 41,064	\$ 4,718	\$ 13,630	\$ 94,347	\$ (37,046)	\$ 57,301

**SCHOOL DISTRICT OF ELMBROOK
2018-19 PRELIMINARY BUDGET
FOOD SERVICE OPERATING BUDGET
SUMMARY - REVENUE ACCOUNTS - LOCAL SOURCES**

Function:	Student Paid Lunches 257220	Adult Lunches 257220	Ala Carte Inc Milk 257250	Student Pd Break. 257210	Adult Breakfast 257210	Ala Carte Breakfast 257215	Total Revenue from Local Sources
USDA: Revenue for USDA schools based on Projected Pricing Structure: Elem. \$2.50, Middle School & FVS \$2.75, Adult \$3.60							
Brk Elem.	\$ 122,165	\$ 1,150	\$ 10,195	\$ 0	\$ 0	\$ 0	\$ 133,510
Burleigh	172,858	575	10,908	13,884	0	0	198,225
Dixon	98,338	575	11,186	10,726	0	0	120,825
Tonawanda	71,542	1,150	7,788	0	0	0	80,480
Swanson	159,406	575	13,098	0	0	0	173,079
Total Elem	\$ 624,309	\$ 4,025	\$ 53,175	\$ 24,610	\$ 0	\$ 0	\$ 706,119
Pilgrim Pk	\$ 189,169	\$ 5,725	\$ 79,650	\$ 6,124	\$ 0	\$ 4,425	\$ 285,093
Wis. Hills	184,832	3,451	84,075	3,964	0	6,195	282,517
Total Middle	\$ 374,001	\$ 9,176	\$ 163,725	\$ 10,088	\$ 0	\$ 10,620	\$ 567,610
Fairview So.	\$ 7,062	\$ 1,150	\$ 637	\$ 0	\$ 0	\$ 0	\$ 8,849
Non-USDA							
Br Central	\$ 578,746	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 578,746
Br East	558,700	0	0	0	0	0	558,700
Total High School	\$ 1,137,446	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,137,446
Total School Revenue	\$ 2,142,818	\$ 14,351	\$ 217,537	\$ 34,698	\$ 0	\$ 10,620	\$ 2,420,024
Income from Other Sources							
Other School Catering							
259-257220 \$2.70							
Immanuel Lutheran School							\$ 66,640
St. Agnes Catholic School							\$ 34,510
St. John Vianney Catholic School							\$ 62,008
St. Mary's Catholic School							\$ 49,691
Milk							\$ 21,964
Total Other School Catering							\$ 234,813
Other Income							
Catering (259-257225)							\$ 40,000
Other Income (259-25750)							\$ 10,300
Total Other Income							\$ 50,300
Total Income from Local Sources							\$ 2,705,137

Section Q

Private Benefit Trust Fund 72

Background:

The Private Benefit Trust Fund 72 is used to record the financial activities of certain projects that are funded through sources outside of the District. During 1997-98, funds for the Brookfield Central High School Teacher-of-the-Year award and the Bendlin Memorial Music Scholarship Fund were placed in this fund. In 1998-99, the first donations for the East 2000 & Beyond fund-raising project added an additional account to this fund. In 2002-03, the initial donations to the Central Athletics fund-raising projects also added an account. The East 2010 & Beyond and the Brookfield Central Athletics fund-raising projects were subsequently transferred to Fund 49.

Preliminary Budget

PRIVATE BENEFIT TRUST	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change
Private Benefit Trust Expenditures	\$ 1,200	\$ 1,200	\$ 0
Private Benefit Trust Revenue	\$ 20	\$ 1,200	\$ 1,180
Private Benefit Trust Reserve	\$ (1,180)	\$ 0	\$ 1,180

Focus for Improvement:

Since this fund records projects that are funded through sources outside of the District, there is no specific District focus for 2018-19.

Section R

Employee Benefit Trust Fund 73

Background:

The Employee Benefit Trust Fund was established to account for resources held in trust for formally established defined retirement benefit plans. Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally established irrevocable trust.

Preliminary Budget

EMPLOYEE BENEFIT TRUST	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change	Percent Change
Employee Benefit Trust Expenditures	\$ 2,210,363	\$ 1,742,574	\$ (467,789)	(21.16%)
Employee Benefit Trust Revenue	\$ 2,235,863	\$ 1,778,574	\$ (457,289)	(20.45%)
Employee Benefit Trust Reserve	\$ 25,500	\$ 36,000	\$ 10,500	41.18%

Focus for Improvement:

The administration has been working through a process to shift our approach to retirement benefits for all staff. A committee of representative staff was brought together to formulate many aspects of the newly developed plan through a collaborative process. Through this process a financially sustainable retirement benefit that includes a defined-contribution approach has been developed.

Section S

Community Service Fund 80

Background:

Effective with the 2001-02 school year, legislation took effect that allows school districts to charge the costs for community service to a separate fund and to collect property taxes needed to support these costs outside of revenue caps.

Costs recognized as associated with community service efforts by the District include custodial time needed for accommodating community groups and utility and supply costs for Central's and East's pools which receive heavy public use. Also, since 2007-08, costs for teacher extra pay to support the Fourth of July parade bands have been included in this fund.

Preliminary Budget

COMMUNITY SERVICE FUND	2017-18 Adjusted Budget	2018-19 Preliminary Budget	Amount Change	Percent Change
Salaries and Benefits	\$ 264,339	\$ 264,339	\$ 0	0.00%
Utilities	\$ 108,262	\$ 108,262	\$ 0	0.00%
Miscellaneous Expenses			\$ 0	0.00%
Community Service Fund 80	\$ 372,601	\$ 372,601	\$ 0	0.00%

Focus for Improvement:

The focus for 2018-19 is to continue to monitor any changes to community service costs to ensure that Fund 80 properly accounts for them. We will also continue to monitor the legislative requirements for Fund 80 to ensure compliance as we move forward. The implementations of the facility scheduler will more accurately capture costs in Fund 80.