

May 21, 2019



Preliminary Budget 2019-2020



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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 \$112,087,625 budget. It is a privilege to present the 2019-2020 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 State of Wisconsin. The District is committed to providing an outstanding educational experience for every student. 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.
- Through the Elmbrook Parent Network, Education Foundation and our schools' PTO, Booster Club, and Fine Arts parent engagement is unsurpassed in involvement and volunteerism.
- A laser-like focus on student results as we aim to provide a world-class experience for every student.
- Fiscal management remains a core competency resulting in the School District of Elmbrook receiving Moody's Aaa bond rating, one of three in the State of Wisconsin and about 50 school districts in the country.

The 2019-2020 budget is closely aligned to our District's strategy and priority objectives including:

- A focus on literacy, particularly in KG through 3rd grades.
- A focus on strengthening our middle school program.
- Meeting the social and emotional needs of our students and staff.
- Attracting the very best talent to serve our students and families.
- Continuing the expansion of our innovative LAUNCH program, a profession-based experience for our juniors and seniors.
- Creating a fund balance that avoids short-term borrowing, meets the needs of our 10-year capital facility plan, and invests in a high quality and cost effective health care system for our employees.

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 2019-2020 school year. This includes:

- Monitoring our K-8 reading and writing instruction for success.
- Continuing our focus on our littlest learners so all students can read and write successfully.
- Intentional focus on strengthening our middle school program so that achievement

parallels what students are accomplishing at the elementary and high school levels.

- Update PK-12 Mathematics curriculum and resources.
- With intentional planning and high expectations for all students, we will focus on closing achievement gaps for our students with disabilities, our students of color, and our students who receive free or reduced-price lunch.
- 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 2019-2020 school year will be the third 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 included Global Business, Future Teachers, and Business Analytics. Three new strands were added in 2018-19 including Media Solutions, IT Foundations, and Engineering Foundations. We are excited to add two additional strands to LAUNCH during the 2019-20 school year. Many students have already signed up for Medicine and Healthcare and Biomedical Solutions. Elmbrook students enrolled in LAUNCH will continue to 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.

Attract & Retain Highly Effective Staff

In order to meet our strategic initiatives it is imperative the District attract and retain highly effective staff. Over the course of the last year we developed a 5 Year Recruitment and Retention plan to help us achieve the strategic goal of attaining 95% retention. In a time where there is more mobility and competition for teaching talent than ever before it will be extremely important to differentiate ourselves as an employer. Our 5 year plan outlines specific strategies we will implement to position Elmbrook to be a destination District for families and employees. To help us monitor our success we will evaluate not only retention but also staff engagement levels while benchmarking salary and benefits to other high performing districts. Highly effective staff are crucial to our success, therefore, it will always remain one of our top priorities.

I am grateful to our community for its continued support of the Elmbrook Schools. It is my honor to submit this budget to the Board of Education for consideration, and I look forward to our work together as we align District priorities, community values, and available resources.

Respectfully submitted,



Dr. Mark Hansen
Superintendent, School District of Elmbrook



DISTRICT STRATEGY 2018-2019

01

Great Place to Learn

OBJECTIVE

Engage students in high quality learning that prepares them for life, college and career.

2019 GOALS

- Improve our K-3 Reading MAP composite score from the top 6% to the top 5% nationally by June, 2019.
- Successfully deploy six course strands at LAUNCH with an enrollment increase of at least 100% by September, 2019.
- Train 100% of K-5 teachers in the fundamentals of science-based reading instruction by June, 2019.

02

Great Place to Work

OBJECTIVE

Attract, develop, recognize and retain outstanding employees.

2019 GOAL

- Deploy a 5-year recruitment and retention strategy by Jan. 1, 2019.

03

Great School District

OBJECTIVE

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

2019 GOAL

- Establish a facility plan to support future enrollment growth by June 30, 2019.



Our Mission: To educate and inspire every student to think, to learn, and to succeed

Our Vision: Every student ready for Life, College, and Career

KEY PERFORMANCE INDICATORS

Our Key Performance Indicators (KPIs) are the District's most important measures. Three-year targets (2021) are established to reflect the organization's commitment to sustained excellence in academic achievement, a talented workforce, financial management, and stakeholder engagement.

01 Great Place to Learn

METRIC	2014-15	2015-16	2016-17	2017-18	2021 TARGET
ACT Composite Score	25.5	24.4	24.5	24.6	25.0
MAP Reading Composite - 3rd Grade National Percentile	Top 6%	Top 9%	Top 6%	Top 5%	Top 3%
MAP Math Composite - 3rd Grade National Percentile	Top 2%	Top 3%	Top 2%	Top 2%	Top 1%
Incoming 8th Grade Students Algebra-Ready	75%	71%	81%	78%	83%
Graduates who Complete an Extended Course	87%	84%	80%	85%	90%
HS Students Report Ability to Manage Stress	56%	69%	66%	70%	80%
Grade 6-12 Co-Curricular Participation	77%	78%	78%	76%	85%

02 Great Place to Work

Staff Retention Rate	92%	95%	95%	92%	95%
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03 Great School District

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		\$13.1M	\$12M	\$10.5M	<\$11M

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. 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 \$18 million dollars of restructures to support:

- The creation of a strategic compensation system
- Heating/cooling systems and cafeteria improvements at Swanson
- Heating/cooling systems at Wisconsin Hills Middle School
- Heating/cooling systems at Burleigh Elementary
- Tennis Court and Softball renovations at Brookfield East and Brookfield Central
- 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

To guide the work, budget priorities continue to be established through a review and prioritization of our strategic objectives 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.

Budget assumptions used in the preliminary reallocation and restructuring included:

- A \$100 increase in the per pupil revenue limit
- A resident enrollment increase of 136 students
- A 2.44% salary/rate increase for permanent staff employee groups
- 5 full-time contingency staffing positions for unexpected enrollment surges or strategic initiatives

Reallocations/Restructures Proposal

This year's budget items that are presented for Committee discussion include:

- Reallocations (\$1,558,406)
 - Health insurance (\$392,193)
 - Current trend
 - Increase incentive for premium designated utilization
 - Prescription changes
 - Operational Efficiency and Effectiveness(\$866,213)
 - Facilities budget reduction
 - CAO rent due to move

- New classroom savings based on projected enrollment
 - Unit budget and revenue reallocations based on trend
 - Anticipated State Budget Impact on Original Forecast (\$300,000)
- Restructures (\$1,602,116)
 - Staffing (\$982,063)
 - Teacher staffing
 - 1.0 Occupational Therapist
 - 0.5 EL teacher
 - 0.5 Music Coordinator - reorganization of current FTE
 - 0.5 Early Childhood Coordinator
 - 1.0 Private/Parochial Speech/Language Pathologist
 - 2.3 FTE for additional LAUNCH courses
 - Full time middle school math interventionist
 - 0.67 Nature Center Coordinator
 - 5 teacher contingency positions
 - Middle school elective increase due to additional courses
 - Other FTE adjustments due to projected enrollment
 - Support Staffing
 - BCHS Fab Lab support
 - Accounts receivable support for the elementary schools
 - 0.28 increase in energy manager time
 - Other operational adjustments in FTE due to shifts in job duties
 - Recruitment and Retention (\$293,803)
 - Market adjustments for special education assistants, health room assistants, part-time custodial staff
 - Tuition reimbursement for special education assistants
 - Handbook adjustments
 - Macrocredential pilot
 - Operational Efficiency & Effectiveness (\$250,000)
 - Document management system
 - Course fee elimination
 - FAB lab budget
 - Curriculum Alignment & Middle School AVID (\$76,250)

**2019-20 Preliminary Budget
Expenditure by Area
Fund 10 - General Fund**

	2017-18 Adjusted Budget	2017-18 Actual Expenditures	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Salaries and Benefits	58,269,900	56,450,609	59,380,398	60,869,886	1,489,488	2.51%
School Unit Budget	2,416,026	2,264,208	2,412,443	2,369,992	(42,451)	-1.76%
Department Unit Budget	3,449,661	2,934,249	3,502,922	3,734,817	231,895	6.62%
Long Range and Operations & Main	3,048,604	2,714,464	2,880,303	2,687,863	(192,440)	-6.68%
Capital Projects	1,698,501	1,126,688	2,300,000	2,300,000	0	0.00%
Utilities	1,592,452	1,365,108	1,382,480	1,338,062	(44,418)	-3.21%
Pupil Transportation	3,256,111	3,630,599	3,724,234	3,851,438	127,204	3.42%
Insurance	677,326	604,353	676,716	706,716	30,000	4.43%
District Share of Fund 27	8,393,067	8,224,054	9,597,794	10,172,170	574,376	5.98%
Teachers on Call - Subs	950,741	892,827	905,392	909,000	3,608	0.40%
Other Non-Unit	2,693,368	2,719,432	3,270,934	3,449,225	178,291	5.45%
Total General Fund Expenditures	86,445,757	82,926,591	90,033,616	92,389,169	2,355,553	2.62%
Total General Fund Revenue	86,445,757	87,939,449	90,033,616	92,389,169	2,355,553	2.62%
General Fund Reserve	0	5,012,858	0	0	0	0.00%

**2019-20 Preliminary Budget
Fund Summary
All Funds**

	2017-18 Adjusted Budget	2017-18 Actual Expenditures	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change
GENERAL FUND - FUND 10					
Total General Fund Expenditures	\$ 86,445,757	\$ 82,926,591	\$ 90,033,616	\$ 92,389,169	\$ 2,355,553
Total General Fund Revenue	\$ 86,445,757	\$ 87,939,449	\$ 90,033,616	\$ 92,389,169	\$ 2,355,553
General Fund Reserve	\$ 0	\$ 5,012,858	\$ 0	\$ 0	\$ 0
GIFT FUND - FUND 21					
Gift Fund Expenditures	\$ 300,000	\$ 457,614	\$ 300,000	\$ 300,000	\$ 0
Gift Fund Revenue	\$ 300,000	\$ 541,004	\$ 300,000	\$ 300,000	\$ 0
Gift Fund Reserve	\$ 0	\$ 83,390	\$ 0	\$ 0	\$ 0
SPECIAL EDUCATION FUND - FUND 27					
	\$ 16,272,744	\$ 15,349,721	\$ 17,336,248	\$ 17,664,632	\$ 328,384
NON-REFERENDUM DEBT - FUND 38					
Non-Referendum Debt Expenditures	\$ 1,883,810	\$ 1,886,805	\$ 1,920,315	\$ 1,925,659	\$ 5,344
Non-Referendum Debt Revenue	\$ 1,892,432	\$ 2,344,475	\$ 1,903,824	\$ 1,906,599	\$ 2,775
Non-Referendum Debt Reserve	\$ 8,622	\$ 457,669	\$ (16,491)	\$ (19,060)	\$ (2,569)
REFERENDUM DEBT SERVICE FUND - FUND 39					
Referendum Debt Expenditures	\$ 4,765,781	\$ 4,768,606	\$ 4,787,929	\$ 4,782,804	\$ (5,125)
Referendum Dept Revenue	\$ 4,709,963	\$ 4,733,640	\$ 4,725,729	\$ 4,716,451	\$ (9,278)
Referendum Dept Reserve	\$ (55,818)	\$ (34,966)	\$ (62,200)	\$ (66,353)	\$ (4,153)
LT CAPITAL IMPROVEMENT FUND - FUND 46					
LT Capital Improvement Expenditures	\$ 0	\$ 11	\$ 0	\$ 0	\$ 0
LT Capital Improvement Revenue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0
LT Capital Improvement Reserve	\$ 0	\$ (11)	\$ 0	\$ 0	\$ 0
CAPITAL PROJECTS FUND - FUND 49					
Capital Project Expenditures	\$ 2,794,353	\$ 3,254,834	\$ 0	\$ 0	\$ 0
Capital Project Revenue	\$ 100	\$ 17,750	\$ 500	\$ 0	\$ (500)
Capital Project Reserve	\$ (2,794,253)	\$ (3,237,084)	\$ 500	\$ 0	\$ (500)
FOOD SERVICE FUND - FUND 50					
Food Service Expenditures	\$ 3,058,058	\$ 2,873,925	\$ 3,094,426	\$ 2,966,093	\$ (128,333)
Food Service Revenue	\$ 3,122,379	\$ 3,097,574	\$ 3,147,578	\$ 3,029,376	\$ (118,202)
Food Service Fund Reserve	\$ 64,321	\$ 223,648	\$ 53,152	\$ 63,283	\$ 10,131
PRIVATE BENEFIT TRUST FUND - FUND 72					
Private Benefit Trust Expenditures	\$ 1,200	\$ 683	\$ 1,200	\$ 1,200	\$ 0
Private Benefit Trust Revenue	\$ 20	\$ 256	\$ 1,200	\$ 1,200	\$ 0
Private Benefit Trust Reserve	\$ (1,180)	\$ (427)	\$ 0	\$ 0	\$ 0
EMPLOYEE BENEFIT TRUST FUND - FUND 73					
Employee Benefit Trust Expenditures	\$ 2,210,363	\$ 2,276,076	\$ 1,766,608	\$ 1,693,489	\$ (73,119)
Employee Benefit Trust Revenue	\$ 2,235,863	\$ 2,266,241	\$ 1,802,608	\$ 1,729,489	\$ (73,119)
Employee Benefit Trust Reserve	\$ 25,500	\$ (9,835)	\$ 36,000	\$ 36,000	\$ 0
COMMUNITY SERVICE FUND - FUND 80					
Community Service Expenditures	\$ 372,601	\$ 356,540	\$ 372,601	\$ 536,749	\$ 164,148
Community Service Revenue	\$ 372,601	\$ 372,601	\$ 372,601	\$ 536,749	\$ 164,148
Community Service Reserve	\$ 0	\$ 16,061	\$ 0	\$ 0	\$ 0
TOTAL EXPENDITURES ALL FUNDS	\$ 118,104,667	\$ 114,151,395	\$ 119,612,943	\$ 122,259,795	\$ 2,646,852
TOTAL EXPENDITURES ALL FUNDS (less transfers)	\$ 109,711,600	\$ 105,927,341	\$ 110,015,149	\$ 112,087,625	\$ 2,072,476

**2019-20 Preliminary Budget
Expenditures by Function
Fund 10 - General Fund**

Function	GENERAL FUND EXPENDITURES	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
110000	Undifferentiated Curriculum	\$ 15,285,830	\$ 15,531,461	\$ 245,631	1.61%
120000	Regular Curriculum	25,179,254	26,267,675	1,088,421	4.32%
130000	Vocational Curriculum	2,018,496	1,914,091	(104,405)	-5.17%
140000	Physical Curriculum	2,056,549	2,106,881	50,332	2.45%
160000	Co-Curricular Activities	1,328,336	1,291,528	(36,808)	-2.77%
170000	Special Needs	17,660	34,910	17,250	97.68%
	Total Instruction	\$ 45,886,125	\$ 47,146,546	\$ 1,260,421	2.75%
210000	Pupil Services	\$ 3,207,718	\$ 3,204,771	\$ (2,947)	-0.09%
220000	Instructional Staff Services	4,409,577	4,970,422	560,845	12.72%
230000	General Administration	1,416,482	1,399,077	(17,405)	-1.23%
240000	School Building Administration	3,554,094	3,705,719	151,625	4.27%
250000	Business Administration	16,503,818	16,517,310	13,492	0.08%
260000	Central Services	400,390	383,358	(17,032)	-4.25%
270000	Insurance & Judgments	813,434	806,828	(6,606)	-0.81%
280000	Debt Service	2,500	0	(2,500)	0.00%
290000	Other Support Services	2,224,062	1,856,404	(367,658)	-16.53%
	Total Support Services	\$ 32,532,075	\$ 32,843,889	\$ 311,814	0.96%
400000	Non-Program Expenditures	\$ 11,615,416	\$ 12,398,734	\$ 783,318	6.74%
Total General Fund Expenditures - Fund 10		\$ 90,033,616	\$ 92,389,169	\$ 2,355,553	2.62%

**2019-20 Preliminary Budget
Expenditures by Object
Fund 10 - General Fund**

Object	GENERAL FUND (Fund 10)	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
100	Salaries	\$ 42,814,106	\$ 44,266,626	\$ 1,452,520	3.39%
200	Employee Benefits	\$ 16,566,292	\$ 16,603,260	\$ 36,968	0.22%
	<u>Purchased Services</u>				
310	Personal Services	\$ 1,052,377	\$ 1,084,024	\$ 31,647	3.01%
320	Property Services	4,768,920	5,531,821	762,901	16.00%
331	Natural Gas	243,470	233,142	(10,328)	-4.24%
336	Electricity	1,018,380	1,001,270	(17,110)	-1.68%
337-338	Water and Sewer	120,630	103,650	(16,980)	-14.08%
341	Pupil Travel	3,514,560	3,644,733	130,173	3.70%
342	Employee Travel	234,719	237,318	2,599	1.11%
343	Contracted Service Travel	11,333	15,090	3,757	33.15%
345	Pupil Lodging and Meals	40,500	44,800	4,300	10.62%
348	Vehicle Fuel	321,880	320,000	(1,880)	-0.58%
350	Communications	152,683	197,106	44,423	29.09%
355	Telephone	94,172	92,233	(1,939)	-2.06%
360	Information Technology	0	258,100	258,100	0.00%
370	Payments to Non-Governmental Agencies	955,943	954,500	(1,443)	-0.15%
381	Payments to Municipalities	5,400	4,900	(500)	-9.26%
382	Interdistrict Payments	665,644	641,849	(23,795)	-3.57%
386-389	Pymts to Intermediate Units	352,038	617,695	265,657	75.46%
	Total Purchased Services	\$ 13,552,649	\$ 14,982,231	\$ 1,429,582	10.55%
	<u>Non-Capital Objects</u>				
410	Supplies and Materials	\$ 1,446,190	\$ 1,513,828	\$ 67,638	4.68%
420	Apparel	51,247	42,947	(8,300)	-16.20%
430	Media	574,235	486,012	(88,223)	-15.36%
440	Non-Capital Equipment	152,729	137,392	(15,337)	-10.04%
450	Items for Resale	42,903	66,212	23,309	54.33%
460	Equipment Components	66,913	69,134	2,221	3.32%
470	Textbooks and Workbooks	364,922	473,900	108,978	29.86%
480	Non-Instructional Computer Software	1,409,975	1,414,950	4,975	0.35%
490	Other Non-Capital Objects	19,393	45,121	25,728	132.67%
	Total Non-Capital Objects	\$ 4,128,507	\$ 4,249,496	\$ 120,989	2.93%
	<u>Capital Objects</u>				
520	Site Component - Addition & Replacement	\$ 360,500	\$ 0	\$ (360,500)	-100.00%
540	Building Component - Addition & Replacement	500	500	0	0.00%
550-560	Equipment/Computer Purchase	1,602,777	850,745	(752,032)	-46.92%
571	Equipment Rental	120,515	0	(120,515)	-100.00%
572	Vehicle Rental	27,600	0	(27,600)	-100.00%
572	Vehicle Rental	0	900	900	0.00%
	Total Capital Objects	\$ 2,111,892	\$ 852,145	\$ (1,259,747)	-59.65%
	<u>Debt Retirement - General Fund</u>				
682	Temporary Borrowing - Interest	\$ 2,500	\$ 0	\$ (2,500)	0.00%
	Total Debt Retirement-Gen Fund	\$ 2,500	\$ 0	\$ (2,500)	0.00%
	<u>Insurance</u>				
711-719	District Insurance	\$ 636,716	\$ 666,716	\$ 30,000	4.71%
730	Unemployment Compensation	40,000	40,000	0	0.00%
	Total Insurance	\$ 676,716	\$ 706,716	\$ 30,000	4.43%
	<u>Operating Transfers-Out</u>				
827	Special Education	\$ 9,597,794	\$ 10,172,170	\$ 574,376	5.98%
	Total Operating Transfers-Out	\$ 9,597,794	\$ 10,172,170	\$ 574,376	5.98%
	<u>Other Objects</u>				
930		\$ 0	\$ 22,000	\$ 22,000	0.00%
940	Dues and Fees	478,625	479,525	900	0.19%
970	Aidable & Non-Aidable Refunds	55,000	55,000	0	0.00%
990	Other Fees	49,535	0	(49,535)	-100.00%
	Total Other Objects	\$ 583,160	\$ 556,525	\$ (26,635)	-4.57%
	Total General Fund Expenditures - Fund 10	\$ 90,033,616	\$ 92,389,169	\$ 2,355,553	2.62%

**2019-20 Preliminary Budget
Preschool Financial**

<u>Preschool</u>	<u>2017-18 Adjusted Budget</u>	<u>2017-18 Actual Expenditures</u>	<u>2018-19 Adjusted Budget</u>	<u>2019-20 Preliminary Budget</u>
Salaries	\$ 154,944	\$ 155,012	\$ 158,650	\$ 159,181
Employee Benefits	\$ 35,242	\$ 33,094	\$ 33,806	\$ 33,787
<u>Purchased Services</u>				
Personal Services	\$ 0	\$ 645	\$ 1,000	\$ 800
Property Services	65,500	43,971	0	0
Pupil Travel	250	0	250	0
Employee Travel	0	0	0	0
Communications	0	0	450	0
Total Purchased Services	\$ 65,750	\$ 44,616	\$ 1,700	\$ 800
<u>Non-Capital Objects</u>				
Supplies and Materials	\$ 5,450	\$ 3,651	\$ 6,450	\$ 6,450
Media	5,779	0	7,000	7,000
Non-Capital Equipment	2,000	581	1,800	1,800
Textbooks and Workbooks	1,000	107	1,000	1,000
Technology Related Supplies	1,000	130	100	0
Total Non-Capital Objects	\$ 15,229	\$ 4,469	\$ 16,350	\$ 16,250
<u>Capital Objects</u>				
Site Component - Addition & Replacement	\$ 87,714	\$ 86,356	\$ 0	\$ 0
Equipment/Computer Purchase	3,571	3,516	0	0
Total Capital Objects	\$ 91,285	\$ 89,872	\$ 0	\$ 0
<u>Other Objects</u>				
Dues and Fees (License & Field Trips)	\$ 1,000	\$ 4,300	\$ 2,000	\$ 3,000
Total Other Objects	\$ 1,000	\$ 4,300	\$ 2,000	\$ 3,000
Total Preschool Expenditures	\$ 363,450	\$ 331,363	\$ 212,506	\$ 213,018
Total Preschool Revenue	373,330	364,345	373,330	377,250
Preschool Reserve	\$ 9,880	\$ 32,982	\$ 160,824	\$ 164,232

Revenue Summary

All Funds

Background:

The preliminary revenue budget for 2019-20 increases projected revenues by \$3,222,937 or 2.49% when compared to the 2018-19 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	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Fund 10 Revenue	\$ 90,033,616	\$ 92,389,169	\$ 2,355,553	2.62%
Fund 21 Revenue	\$ 300,000	\$ 300,000	\$ 0	-
Fund 27 Revenue	\$ 17,336,248	\$ 17,664,632	\$ 328,384	1.89%
Fund 38 Revenue	\$ 1,903,824	\$ 1,906,599	\$ 2,775	0.15%
Fund 39 Revenue	\$ 4,725,729	\$ 4,716,451	\$ (9,278)	(0.20%)
Fund 49 Revenue	\$ 500	\$ -	\$ (500)	(100.00%)
Fund 50 Revenue	\$ 3,147,578	\$ 3,029,376	\$ (118,202)	(3.76%)
Fund 72 Revenue	\$ 1,200	\$ 1,200	\$ 0	-
Fund 73 Revenue	\$ 1,802,608	\$ 1,729,489	\$ (73,119)	(4.06%)
Fund 80 Revenue	\$ 372,601	\$ 536,749	\$ 164,148	44.05%
All Funds Revenue	\$ 119,623,904	\$ 122,273,665	\$ 2,649,761	2.22%
Less Transfers	\$ 9,597,794	\$ 10,172,170	\$ 574,376	5.98%
All Funds Revenue (less transfers)	\$ 110,026,110	\$ 112,101,495	\$ 2,075,385	1.89%

2019-20 Preliminary Budget

Revenue by Source

All Funds

Source	2017-18 Adjusted Budget	2017-18 Actual Revenue	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change
<u>Local Sources</u>					
211 Current Property Tax	\$ 72,693,994	\$ 72,693,994	\$ 74,570,814	\$ 77,097,610	\$ 2,526,796
212 Chargeback Property Tax	59,087	59,087	54,257	0	(54,257)
219 Other Taxes	0	28,205	0	0	0
241 Regular Day School (Non-Res Tuition)	473,330	465,738	373,330	482,250	108,920
248 Transportation Fees-Individually Paid	26,000	20,011	23,000	27,225	4,225
262 Sale Material - Resale	53,830	71,963	45,334	60,162	14,828
271 Admissions	185,500	273,871	253,117	214,512	(38,605)
279 Other School Activity Income	289,500	311,568	288,000	295,000	7,000
280 Interest on Investments	45,000	349,701	60,000	60,000	0
291 Gifts	8,800	18,340	8,800	11,300	2,500
292 Student Fees	1,386,951	1,411,902	1,402,031	1,219,372	(182,659)
293 Rental of School Bldgs. and Sites	171,300	167,556	171,992	272,708	100,716
295 Summer School Revenue	7,000	7,615	7,610	0	(7,610)
297 Student Fines	3,125	4,246	3,719	330	(3,389)
Total - Local Sources	\$ 75,403,417	\$ 75,883,798	\$ 77,262,004	\$ 79,740,469	\$ 2,478,465
<u>Inter-District Payments Within WI</u>					
317 Transit of Federal Aid	\$ 15,202	\$ 4,378	\$ 0	\$ 0	\$ 0
343 Co Curr Activities WI Schools	38,200	52,210	49,538	45,198	(4,340)
345 General Tuition - Open Enrollment	1,649,232	1,744,794	1,319,588	1,084,176	(235,412)
348 Transportation Fees	0	4,642	0	4,500	4,500
349 Payments for Other Services	45,000	0	95,875	170,000	74,125
Total-Inter-Dist Payments Within WI	\$ 1,747,634	\$ 1,806,024	\$ 1,465,001	\$ 1,303,874	\$ (161,127)
<u>Other Revenue From Intermediate Sources</u>					
517 Transit of Federal Aid	\$ 20,948	\$ 19,337	\$ 18,587	\$ 20,000	\$ 1,413
590 Other Revenue From Intermediate Sources	0	0	0	0	0
Total - Other Revenue Intermediate Sources	\$ 20,948	\$ 19,337	\$ 18,587	\$ 20,000	\$ 1,413
<u>State Sources</u>					
612 Gen. Transportation Aid	\$ 154,000	\$ 147,440	\$ 154,000	\$ 154,000	\$ 0
613 Library Aid (Common Sch Income)	275,000	329,988	275,000	325,000	50,000
616 Integration Aid	1,285,195	1,285,195	1,027,161	770,371	(256,790)
621 Equalization Aid	2,636,311	2,636,311	2,926,740	2,989,128	62,388
630 Special Projects Grant	44,080	78,780	44,080	129,080	85,000
691 Tax Exempt Computer Aid	1,043,546	1,043,546	1,497,156	1,513,188	16,032
695 Per Pupil Aid	3,061,350	3,063,150	4,566,228	4,529,700	(36,528)
Total - State Sources	\$ 8,499,482	\$ 8,584,410	\$ 10,490,365	\$ 10,410,467	\$ (79,898)
<u>Revenue From Federal Sources</u>					
730 Special Projects Grant	\$ 279,091	\$ 215,126	\$ 349,937	\$ 353,937	\$ 4,000
751 ECIA - Title I	156,857	86,603	205,722	205,722	0
780 Other Revenue From State Sources	200,000	184,508	100,000	100,000	0
Total - Rev From Federal Sources	\$ 635,948	\$ 486,237	\$ 655,659	\$ 659,659	\$ 4,000
<u>Other Financing Sources</u>					
860 Comp for Sale or Loss of Fixed Assets	\$ 2,800	\$ 583,910	\$ 500	\$ 0	\$ (500)
Total - Other Financing Sources	\$ 2,800	\$ 583,910	\$ 500	\$ 0	\$ (500)
<u>Other Revenues</u>					
960 Adjustments	\$ 0	\$ 741	\$ 0	\$ 0	\$ 0
969 Other Adjustments	0	115	0	25,000	25,000
971 Refund of Disb. - Aidable	100,000	393,016	105,000	206,000	101,000
972 Non-Aidable	0	39	0	0	0
990 Other Miscellaneous Revenues	35,528	181,821	36,500	23,700	(12,800)
Total - Other Revenues	\$ 135,528	\$ 575,732	\$ 141,500	\$ 254,700	\$ 113,200
TOTAL GENERAL FUND - FUND 10	\$ 86,445,757	\$ 87,939,449	\$ 90,033,616	\$ 92,389,169	\$ 2,355,553

2019-20 Preliminary Budget

Revenue by Source

All Funds

Source	2017-18 Adjusted Budget	2017-18 Actual Revenue	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change
All GIFT FUND - FUND 21	\$ 300,000	\$ 541,004	\$ 300,000	\$ 300,000	\$ 0
All SPECIAL EDUCATION - FUND 27	\$ 16,272,744	\$ 15,349,721	\$ 17,336,248	\$ 17,664,632	\$ 328,384
All NON-REF DEBT SERVICE - FUND 38	\$ 1,892,432	\$ 2,344,475	\$ 1,903,824	\$ 1,906,599	\$ 2,775
All REF APPROVED DEBT SERV - FUND 39	\$ 4,709,963	\$ 4,733,640	\$ 4,725,729	\$ 4,716,451	\$ (9,278)
All CAPITAL PROJECTS - FUND 46	\$ 0	\$ 11	\$ 0	\$ 0	\$ 0
All CAPITAL PROJECTS - FUND 49	\$ 100	\$ 17,750	\$ 500	\$ 0	\$ (500)
All FOOD SERVICE - FUND 50	\$ 3,122,379	\$ 3,097,574	\$ 3,147,578	\$ 3,029,376	\$ (118,202)
All PRIVATE BENEFIT TRUST - FUND 72	\$ 20	\$ 256	\$ 1,200	\$ 1,200	\$ 0
All EMPLOYEE BENEFIT TRUST - FUND 73	\$ 2,235,863	\$ 2,266,241	\$ 1,802,608	\$ 1,729,489	\$ (73,119)
All COMMUNITY SERVICE - FUND 80	\$ 372,601	\$ 372,601	\$ 372,601	\$ 536,749	\$ 164,148
TOTAL REVENUE ALL FUNDS	\$ 115,351,859	\$ 116,662,721	\$ 119,623,904	\$ 122,273,665	\$ 2,649,761
TOTAL REVENUE ALL FUNDS (less transfers)	\$ 106,958,792	\$ 108,438,667	\$ 110,026,110	\$ 112,101,495	\$ 2,075,385

**School District of Elmbrook
Tax Levy and Levy Rate Computation**

	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
General Fund	\$ 74,625,071	\$ 77,097,610	\$ 2,472,539	3.31%
Debt Service Fund (Non-Referendum)	1,799,671	1,802,446	2,775	0.15%
Debt Service Fund (Referendum)	4,715,729	4,716,451	722	0.02%
Community Service	372,601	536,749	164,148	44.05%
	\$ 81,513,072	\$ 84,153,256	\$ 2,640,184	3.24%

Estimated Equalized Tax Levy Rate

	2018 Actual	2019 Estimated	Estimated Increase/ (Decrease)	% Change
All Municipalities	\$ 9.66 *	\$ 9.78 *	\$0.12	1.24%
Taxes on Home Valued at \$300,000	\$ 2,898.00 **	\$ 2,934.00 **		

**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.*

2018-19 Equalized Value	\$ 8,437,476,889
2019-20 Estimated Equalized Value	\$ 8,606,226,427

Section A

Salaries & Benefits

Fund 10

Background:

The staffing process for the 2019-20 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	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
SALARIES & BENEFITS BUDGET	\$ 59,380,398	\$ 60,869,886	\$ 1,489,488	2.51%

2019-20 Budget Initiative:

Salaries & Benefits were increased in 2019-20 by 2.51%. Salaries were increased by 2.44% 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, EL, LAUNCH, middle school math interventionist, Nature Center and a variety of other positions based on need. The salaries and benefits reflected in Section A refer only to Fund 10, General Operations. Other Salaries and Benefits can be seen by fund throughout the budget document. 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.

Historical Actual Comparison: Salary & Benefit to Revenue Ratio

Fund 10 & Fund 27

BENEFITS	16-17 Adjusted Budget	16-17 Actual	17-18 Adjusted Budget	17-18 Actual	18-19 Adjusted Budget	19-20 Preliminary Budget
212 - WRS	3,420,556	3,268,350	3,362,449	3,285,203	3,363,811	3,409,567
218 - OPEB (current retirees)	1,023,897	1,397,263	877,876	1,138,187	512,252	522,061
219 - OPEB HRA (future retirees)	647,675	105,124	709,079	502,183	797,853	778,990
220 - FICA	3,951,558	3,749,848	3,723,382	3,710,808	3,860,062	3,972,511
230 - Life	109,418	103,211	106,632	106,131	107,087	112,162
241 - Health Ins	9,488,604	9,409,415	9,269,486	7,999,733	9,630,431	9,687,484
243 - Dental	772,713	759,107	796,904	725,810	816,286	828,066
248 - HSA	947,784	971,315	945,023	1,167,274	1,229,768	1,242,506
249 -HRA	285,400	282,554	269,800	124,252	100,000	75,000
251 - LTD	116,028	110,584	114,325	110,860	114,905	120,755
252 - Auto Ins	0	0	0	200	0	0
291 - Tuition Reim	28,000	31,760	50,000	69,603	87,500	87,500
298 - HRA IBNR	0	-35,423	0	0	0	0
299 - Misc Benefits	0	11,000	0	6,000	17,568	26,561
Total Benefits	20,791,633	20,164,108	20,224,956	18,946,243	20,637,523	20,863,163
Percent Change (Benefits)	1.48%	(6.57%)	(2.73%)	(6.04%)	2.04%	1.09%

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

SALARIES	16-17 Adjusted Budget	16-17 Actual	17-18 Adjusted Budget	17-18 Actual	18-19 Adjusted Budget	19-20 Preliminary Budget
140 - School Extra Pay	0	0		199,245	130,000	141,820
150-District Wide Extra Pay	0	0	225,000	263,712	255,680	255,680
160-In-House Sub	0	0		15,304	21,000	21,000
161-Teachers Salaries-cont	33,553,728	32,999,188	34,251,253	33,431,798	35,039,717	36,241,317
162-Teachers' Extra Pay	1,892,184	1,935,925	1,889,989	848,466	865,296	905,849
163-Sub-Teachers Salaries	480,789	502,932	5,879	5,881	5,879	3,000
164-Long-term Substitutes	234,000	307,316	0	0	10,099	0
165-Activity Extra Pay	60,000	78,733	60,000	95,193	64,000	75,400
166-Admin Salaries-Contracted	3,284,995	3,315,319	3,369,079	3,228,023	3,584,740	3,739,998
167-Admin. Extra Pay	14,000	23,944	14,000	23,571	14,000	18,300
169-Board Member Salaries	29,400	22,750	29,400	25,200	29,400	29,400
170 - Co-Curricular Extra Pay	0	0		751,845	717,076	717,076
171-Sec. Salaries-Contracted	1,381,739	1,351,774	1,334,101	1,309,503	1,369,025	1,343,757
172-Sec. Extra Pay & Subs	90,196	70,733	37,281	44,871	40,781	40,600
173-Para-professional Salaries	142,000	169,807	171,775	166,145	163,151	163,151
174-Asst & Supv Salaries-Contracted	2,976,309	2,715,054	3,167,170	3,011,526	2,946,353	3,072,486
175-Asst & Supv Extra Pay & Subs	532,869	526,344	474,674	346,664	511,726	529,259
176-Contracted Job Coaches	27,387	27,481	36,964	30,883	83,950	55,516
177-Nurses Salaries-Contracted	103,633	106,176	161,728	161,795	162,220	166,363
178-Nurses Extra Pay & Subs	10,000	2,503	3,804	4,111	2,804	8,915
181-Cust Salaries - Contracted	1,616,398	1,594,950	1,569,456	1,522,794	1,627,704	1,694,300
182-Custodial Extra Pay	67,000	105,033	67,000	136,428	66,000	66,000
183-Custodial Part-time	1,038,988	1,077,664	1,053,540	1,221,360	1,081,928	1,108,327
184-Custodial Facility Use O/T	750	449	750	43	0	0
185-Special Category-Supervisory	2,116,569	2,133,886	2,240,091	2,398,377	2,482,543	2,514,269
186-Special Category-Contracted-Genl	821,777	793,228	531,549	778,123	880,236	786,045
187-Special Category-Extra Pay-Genl	13,900	8,760	1,022	8,091	8,011	8,000
188-Special Category-Contracted-Tech	491,307	492,449	413,948	4,236	0	0
189-Special Category-Extra Pay	8,000	7,382	8,000	6,070	0	0
194-Contracted ESL Tutors	606,703	588,258	627,981	520,753	661,332	693,490
195-ESL Tutors-Extra Pay & Subs	0	1,300	0	0	0	0
196-Bus Drivers-Part time	14,000	12,945	6,625	14,581	14,600	14,600
Substitutes - Teacher on Call			950,471	1,255,677	1,156,292	1,159,900
Total Salaries - Contracted	44,863,976	43,983,877	45,463,229	43,999,432	46,355,277	47,793,272
Total Salaries - Non Contracted	6,744,645	6,988,406	7,239,301	7,830,834	7,640,266	7,780,546
Total Salaries	51,608,621	50,972,283	52,702,530	51,830,266	53,995,543	55,573,818
Percent Change (Salary)	2.04%	2.06%	2.12%	1.68%	2.45%	2.92%
Total S+B after Adjustments	72,400,254	71,136,391	72,927,486	70,776,509	74,633,066	76,436,981
% Change S+B After Adjust.	1.88%	-0.55%	0.73%	-0.51%	2.34%	2.42%
Revenue after Adjust.	92,072,714	92,160,000	94,325,434	95,065,116	97,772,070	99,881,631
Percent Change (Revenue)	1.90%	1.53%	2.45%	3.15%	3.65%	2.16%
% Revenue - % Salary + Benefits	0.02%	2.07%	1.72%	3.66%	1.32%	(0.26%)
Surplus (Shortfall)	18,388,7	1,910,316	1,620,942	3,477,632	1,285,947	-259,107

Section B

School & Department Unit Budget

Fund 10

Background:

The school unit budget concept has been utilized since the 1973-74 school year and places the building principal and unit manager, in the position of accountability for the costs of operations of their unit. The principal and 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 school to justify, weigh alternatives, and account for established priorities that are part of the prepared budget.

When calculating the school 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 a small allocation for operations and maintenance to allow for flexibility within the building. In addition, anticipated revenue is added in for the offsetting expenditure. The allocation per student was adjusted at the secondary level due to the elimination of course fees. The elimination of course fees will allow more affordable education for all students. This change has resulted in a cost neutral affect on the school unit budget and has increased our district wide budget.

Preliminary Budget

UNIT BUDGET	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change	2018-19 Per Pupil Allocation	2019-20 Per Pupil Allocation
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School Unit Budgets

Preschool	\$ 17,600	\$ 17,600	\$ 0	0.00%		
Elementary Schools	\$ 502,285	\$ 442,306	\$ (59,979)	(11.94%)	136.75	136.75
Middle Schools	\$ 260,946	\$ 385,306	\$ 124,360	47.66%	159.60	214.00
High Schools	\$ 640,827	\$ 766,406	\$ 125,579	19.60%	244.25	283.25
Building Revenues	\$ 950,939	\$ 758,374	\$ (192,565)	(20.25%)		
Previous Year Carryover	\$ 39,846	\$ 0	\$ (39,846)	NA		
Total School Unit Budgets	\$ 2,412,443	\$ 2,369,992	\$ (42,451)	(1.76%)		

Department Unit Budgets

Department Unit Budgets	\$ 3,502,922	\$ 3,734,817	\$ 231,895	6.62%
Total Department Unit Budgets	\$ 3,502,922	\$ 3,734,817	\$ 231,895	6.62%

Total Fund 10 Unit Budget	\$ 5,915,365	\$ 6,104,809	\$ 189,444	3.20%
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2019-20 Budget Initiative:

The main reason for the decrease in the 2019-20 school unit budget is due to carryover that is reflected in the 2018-19 Adjusted Budget. The board approved the elimination of course fees for the 2019-20 school year. As a result, the per pupil allocation amount was increased to provide additional funds to the school unit budget to compensate for the lost student revenue.

**2019-20 Preliminary Budget
School Unit Budget
Fund 10 - General Fund**

<u>School</u>	<u>2018-19 Adjusted Budget</u>	<u>2019-20 Preliminary Budget</u>	<u>Amount Change</u>	<u>% Change</u>
Preschool	\$ 17,600	\$ 17,600	\$ 0	0.00%
Total Preschool School	\$ 17,600	\$ 17,600	\$ 0	0.00%
Brookfield Elementary	\$ 95,589	\$ 80,448	\$ (15,141)	(15.84%)
Burleigh Elementary	143,896	109,439	(34,457)	(23.95%)
Dixon Elementary	101,127	82,772	(18,355)	(18.15%)
Tonawanda Elementary	54,563	60,345	5,782	10.60%
Swanson Elementary	107,110	109,302	2,192	2.05%
Total Elementary Schools	\$ 502,285	\$ 442,306	\$ (59,979)	(11.94%)
Pilgrim Park Middle	\$ 127,201	\$ 193,402	\$ 66,201	52.04%
Wisconsin Hills Middle	133,745	191,904	58,159	43.48%
Total Middle Schools	\$ 260,946	\$ 385,306	\$ 124,360	47.66%
Brookfield Central	\$ 326,764	\$ 380,547	\$ 53,783	16.46%
Brookfield East	314,063	385,859	71,796	22.86%
Total High Schools	\$ 640,827	\$ 766,406	\$ 125,579	19.60%
Net Total - School Unit Budget	\$ 1,421,658	\$ 1,611,618	\$ 189,960	13.36%
Plus Unit Budget Revenues	950,939	758,374	(192,565)	(20.25%)
Previous Year Carryover	39,846	0	(39,846)	(100.00%)
School Unit Budget Total	\$ 2,412,443	\$ 2,369,992	\$ (42,451)	(1.76%)

**2019-20 Preliminary Budget
Department Unit Budget
Fund 10 - General Fund**

Department	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Launch	\$ 195,000	\$ 435,000	\$ 240,000	123.08%
Human Resources	224,403	209,403	(15,000)	(6.68%)
Technology Budget	1,356,667	1,438,517	81,850	6.03%
Business Office	351,107	330,607	(20,500)	(5.84%)
School New Classroom Contingency	70,000	30,000	(40,000)	(57.14%)
T & L - Dept	961,473	907,723	(53,750)	(5.59%)
Student Services	129,735	169,030	39,295	30.29%
Facility	14,705	14,705	0	0.00%
Summer School	26,932	26,932	0	0.00%
Community Relations	93,303	93,303	0	0.00%
Superintendent	79,597	79,597	0	0.00%
Total Department	\$ 3,502,922	\$ 3,734,817	\$ 231,895	6.62%

Human Resources

Background:

The HR Department Budget supports: All recruitment and retention of employees, professional development/training of support staff, staff liquidated damages and license fees, HR Department staff professional development, conference and travel expenses, HR Dept equipment and office supplies, Health Services and Employee Wellness costs and initiatives.

Budget	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Human Resources Department Budget - Unit	\$ 224,403	\$ 209,403	\$ (15,000)	-6.68%

Budget Item Details

Moving to Document Mgmt System	\$ 40,000
HR Personal Services	42,900
Liquidated damages, dues and fees	25,250
EE dues and fees, expanding DPI license fees	6,553
Clinic Expenses	27,000
Employee Wellness	15,000
Recruitment	8,300
HR Tech Programs (Aesop, WECAN)	18,500
HR Dept. General Supplies	25,900
Total Budget	\$ 209,403

2019-20 Budget Initiative:

The HR Department's 2019-20 budget goals are to prepare the District Offices for the move to the new building by directing the Paperless / Document Mgmt System project, to expand on recruitment and retention initiatives, increase utilization and analyze costs of the clinic, and expand the employee wellness program.

Technology & Communications

Background:

The Technology budget supports all staff and student technology needs across the district. It also includes support for the Student Information Team, which supports the use of Infinite Campus, State Reporting, and the integration of student data with several software platforms. Finally, the budget also provides some support to Library Services, though the majority of the library budget comes from the state-provided Common School Fund. The community relations budget supports all methods of communication including website, real-time mass notification, district mailings, and marketing materials.

Budget	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Technology Department Budget	\$ 1,356,667	\$ 1,438,517	\$ 81,850	6.03%
Community Relations	\$ 93,303	\$ 93,303	\$ 0	0.00%

Budget Item Details

Technology	2018-19	2019-20
Devices K-2 (Including warranty, cases)	\$ 123,000	\$ 70,000
Devices 3-4 (Including warranty, cases)	22,000	144,000
Devices 5-8 (Including warranty, cases)	167,000	168,000
Devices 9-12 (Including warranty, cases)	230,000	235,000
K12 Classroom Technology	80,000	131,250
Infrastructure (Wireless, Wired, Storage)	135,000	110,000
Software	265,000	269,600
Connectivity	67,300	67,000
Consulting/Maintenance/Components	105,000	105,000
Teacher and Office Devices	132,000	107,000
Department Expenses	30,367	31,667
Total Technology Budget	\$ 1,356,667	\$ 1,438,517

Communications

Print, Mailing and Marketing Materials	\$ 30,000	\$ 30,000
Software	25,000	20,000
Marketing	18,303	20,303
Communications Tools & Dept Expenses	20,000	23,000
Total Communications Budget	\$ 93,303	\$ 93,303

2019-20 Budget Initiative:

Technology: The budget is reflective of the need to replace technology on a regular replacement cycle. Devices in K-4 are assigned to the grade level/classroom teacher and are replaced every 4-5 years. Devices for grades 5-12 are issued in 5th and 9th grades and assigned to a student for 4 years. Projectors and Smartboards are end of life and require that the district explore alternative solutions to support in class displays. Several teachers are innovating around the use of LED panels. The budget reflects increasing the quantity replaced each year as the system builds capacity to support and replacement. The infrastructure budget supports the 7-year refresh of storage, wireless access points and switching gear. Connectivity and Consulting/Maintenance/Components and Software are largely fixed cost with some increase reflecting the cost of inflation and enrollment. Teacher and office devices support a 4-year replacement cycle for teacher and office laptops and desktops. Department expenses support professional development, travel, department equipment costs for the Technology Team , Data Team and District Librarian.

Community Relations: This budget will continue to support all District mailings and the website. As we enter the 2nd year of our branding (Become What's Next) campaign, we will finish out many of our marketing material needs.

Business Office

Background:

The Business Office handles the daily operations of payroll, accounts payable, accounts receivable and grant management. The business office oversees the financial activity of the district, which includes development and the tracking of budget activity.

Budget	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Business Office Dept Budget	\$ 351,107	\$ 330,607	\$ (20,500)	-5.84%

Budget Item Details

Equipment, Software	\$ 60,000
Skyward Fees	65,000
IS Corp - Skyward Host Fees	14,000
Bank/Collection Service Chg	25,000
Professional Development	15,000
Supplies and other Misc	151,607
Total Budget	\$ 330,607

2019-20 Budget Initiative:

The Business Office focus in 2019-20 is to implement additional Skyward modules and purchase equipment to promote efficiencies in our financial activities at the District Office and in the schools. Professional development will also be a high priority for our department in 2019-20.

Teaching & Learning

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. Our 2019-2020 budget reflects needs identified through our literacy and music curricular renewals, and our ongoing expansion of our LAUNCH program to include strands in Medicine and Healthcare, Biomedical Science, Advanced Manufacturing and Design, and Hospitality.

Budget	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Teaching & Learning Department Unit Budget	\$ 961,473	\$ 907,723	\$ (53,750)	-5.59%
Launch	\$ 195,000	\$ 435,000	\$ 240,000	123.08%
Summer School	\$ 26,932	\$ 26,932	\$ -	0.00%

Budget Item Details

ELA alignment	\$ 300,000
Music alignment	100,000
AVID	65,000
HG&D resources	50,000
HS Chem books	30,000
CBM/Ion	31,250
Elem Math/Science consumables	80,000
RTI/Assessment	155,000
GT	7,000
Office of Asst Supplies	25,473
Staff Development	15,000
EL	4,000
New Classrooms	20,000
Misc (MS Electives, workbooks)	25,000
Total Budget	\$ 907,723

2019-20 Budget Initiative Explanation:

The 2019-20 T&L budget was reduced due to carryover from 2017-18 for BCHS FabLab being included in the 2018-19 budget. The budget was increased due to the addition of AVID at the middle schools, the new expense for ION and funds transferred back from Extra Pay. The Launch budget was increased to reflect the cost of new BEHS FabLab, revenue from the Wauwatosa School District, and deferred revenue from the Wauwatosa School District from 2018-19.

Student Services

Background:

Student services focuses on specialized services for students needs that are non-instructional. These services include Psych, Physical Therapy, Occupational Therapy, Speech, Social Workers and Guidance.

Budget	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Student Services Dept Budget	\$ 129,735	\$ 169,030	\$ 39,295	0.00%

Budget Item Details

iSummit	\$ 130,000
Instructional Staff Development	17,630
Misc	21,400
Total Budget	\$ 169,030

2019-20 Budget Initiative:

This years primary increase is due to addtional interest and participation in the annual iSummit conference hosted by Elmbrook.

Facilities

Background:

The Facility Department handles the daily operations of long range projects, capital projects and the overall operations and maintenance of all district buildings and sites. The energy and safety management is also under the direction of facilities.

Budget	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Facility Department Budget	\$ 14,705	\$ 14,705	\$ -	0.00%

Budget Item Details

Professional Development	\$ 2,500
Office Supplies, Employee Travel	12,205
Total Budget	\$ 14,705

2019-20 Budget Initiative:

The Facility Department will continue to promote professional development. The majority of our funds will go to pay for employee travel, office supplies and other miscellaneous expenses.

Superintendent

Background:

The Superintendent Department oversees the activities of the general election, state relations, the Board of Education and the superintendent office.

Budget	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Superintendent Dept Budget	\$ 79,597	\$ 79,597	0	0.00%

Budget Item Details

Elections	\$ 5,000
State Relations	13,750
Board of Education	30,847
Board Doc Software	9,000
Membership, Books, Travel	16,000
Pep Rally Speaker	5,000
Total Budget	\$ 79,597

2019-20 Budget Initiative:

The Superintendent Department will continue to look for opportunities to support district wide initiatives including the Pep Rally speaker. Membership dues and the Board Doc software make up a large portion of this budget.

Section C

Long Range, Capital Projects, Operations & Maintenance

Background:

The Long Range budget is the building improvement and equipment replacement plan for the School District of Elmhurst. 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. The Long Range budget reflects projects over \$50,000. Projects under that threshold are classified as Operations and Maintenance.

Preliminary Budget

Long Range, Capital Projects and Operations & Maintenance	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
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Fund 10

Operations & Maintenance	\$ 2,034,303	\$ 1,432,863	\$ (601,440)	(29.56%)
Long Range	\$ 846,000	\$ 1,255,000	\$ 409,000	48.35%
Capital Projects	\$ 2,300,000	\$ 2,300,000	\$ 0	0.00%
Total Fund 10	\$ 5,180,303	\$ 4,987,863	\$ (192,440)	(3.71%)

Fund 27

Operations & Maintenance	\$ 90,000	\$ 69,700	\$ (20,300)	(22.56%)
Long Range	\$ 0	\$ 0	\$ 0	NA
Total Fund 27	\$ 90,000	\$ 69,700	\$ (20,300)	(22.56%)

Total All Funds

Operations & Maintenance	\$ 2,124,303	\$ 1,502,563	\$ (621,740)	(29.27%)
Long Range	\$ 846,000	\$ 1,255,000	\$ 409,000	48.35%
Capital Projects	\$ 2,300,000	\$ 2,300,000	\$ 0	0.00%
Total Fund 10	\$ 5,270,303	\$ 5,057,563	\$ (212,740)	(4.04%)

2019-20 Long Range Preliminary Budget

Building	Project	Amount
Tonawanda Elementary	HVAC maintenance	\$ 100,000
Pilgrim Park Middle School	Abate and replace cafeteria flooring	120,000
Pilgrim Park Middle School	Tuckpointing	60,000
Pilgrim Park Middle School	Replace Roof Sections 19 & 24	225,000
Brookfield Central High School	Replace northeast student parking lot overlay	450,000
Brookfield East High School	Renovate sump lift station for sanitary system	80,000
Brookfield East High School	Reroof Sections 7 and 10	220,000
Total Fund 10 - Long Range		\$ 1,255,000

2019-20 Preliminary Budget - Operations & Maintenance

Brookfield Elementary

Annual Inspection & Maintenance of Building Security Systems	\$ 1,500
Annual Inspection & Testing of Elevator and Chair Lifts	2,500
Annual Inspection & Maintenance of Fire Protection Systems	3,500
Annual Inspection & Maintenance of Roof	4,000
Replace grease trap	9,500
Service Contracts	2,700
From Unit	28,499
Brookfield Elementary Total	\$ 52,199

Burleigh Elementary

Annual Inspection & Maintenance of Building Security Systems	\$ 2,000
Annual Inspection & Testing of Elevator and Chair Lifts	2,500
Annual Inspection & Maintenance of Building Generators	1,550
Annual Inspection & Maintenance of Fire Protection Systems	1,500
Annual Interior & Exterior Bleacher Inspections and Maintenance	1,500
Annual Inspection & Maintenance of Roof	8,000
Replace Telecor PA	10,000
Rebuild gym wall partition	5,000
Service Contracts	2,700
From Unit	43,136
Burleigh Elementary Total	\$ 77,886

Dixon Elementary

Annual Inspection & Maintenance of Building Security Systems	\$ 1,500
Annual Inspection & Testing of Elevator and Chair Lifts	2,500
Annual Inspection & Maintenance of Fire Protection Systems	3,500
Annual Inspection & Maintenance of Roof	4,000
Window blind replacement	5,000
Service Contracts	2,700
From Unit	29,291
Dixon Elementary Total	\$ 48,491

2019-20 Preliminary Budget - Operations & Maintenance

Hillside Elementary

Annual Inspection & Maintenance of Building Security Systems	\$ 1,000
Annual Inspection & Maintenance of Fire Protection Systems	1,500
Annual Inspection & Maintenance of Roof	5,000
Service Contracts	1,000
From Unit	7,832
Hillside Elementary Total	\$ 16,332

Tonawanda Elementary

Annual Inspection & Maintenance of Building Security Systems	\$ 1,200
Annual Inspection & Maintenance of Fire Protection Systems	1,000
Annual Inspection & Maintenance of Roof	5,000
Replace cafeteria tables	30,000
Service Contracts	2,700
From Unit	24,056
Tonawanda Elementary Total	\$ 63,956

Swanson Elementary

Annual Inspection & Maintenance of Building Security Systems	\$ 2,000
Annual Inspection & Testing of Elevator and Chair Lifts	2,500
Annual Inspection & Maintenance of Fire Protection Systems	1,500
Annual Interior & Exterior Bleacher Inspections and Maintenance	1,500
Annual Inspection & Maintenance of Roof	5,000
Concrete - replace sidewalk	7,000
Bathroom door replacement	10,000
Replace panic devices on exterior doors	20,000
Service Contracts	2,700
From Unit	36,757
Swanson Elementary Total	\$ 88,957

2019-20 Preliminary Budget - Operations & Maintenance

Pilgrim Park Middle School

Annual Inspection & Maintenance of Building Security Systems	\$ 2,500
Annual Inspection & Testing of Elevator and Chair Lifts	2,500
Annual Inspection & Maintenance of Fire Protection Systems	1,500
Annual Interior & Exterior Bleacher Inspections and Maintenance	1,000
Annual Inspection & Maintenance of Roof	8,000
(2) New water heaters	15,000
F.A.C.E. HVAC	15,000
Plumbing supplies	3,000
Replace walk off matting (3 entrance grates)	4,000
Maintenance on dock leveler	5,000
Gym folding door maintenance	7,000
Concrete - replace sidewalk	7,000
Jet sewer cleaning	4,000
Replace Roof Sections 11 and 12	31,000
Service Contracts	18,000
From Unit	44,331
Pilgrim Park Middle School Total	\$ 168,831

Wisconsin Hills Middle School

Annual Inspection & Maintenance of Building Security Systems	\$ 2,500
Annual Inspection & Testing of Elevator and Chair Lifts	2,500
Annual Inspection & Maintenance of Building Generators	1,550
Annual Inspection & Maintenance of Fire Protection Systems	2,000
Annual Interior & Exterior Bleacher Inspections and Maintenance	1,500
Annual Inspection & Maintenance of Roof	8,000
Replace Telecor PA	10,000
Replace (2) grease traps in kitchen	40,000
Service Contracts	2,700
From Unit	44,288
Wisconsin Hills Middle School Total	\$ 115,038

2019-20 Preliminary Budget - Operations & Maintenance

Brookfield Central High School

Annual Inspection & Maintenance of Building Security Systems	\$ 2,500
Annual Inspection & Testing of Elevator and Chair Lifts	8,000
Annual Inspection & Maintenance of Sports Field Lighting Poles	3,000
Annual Inspection & Maintenance of Building Generators	2,800
Annual Inspection & Maintenance of Fire Protection Systems	5,000
Annual Interior & Exterior Bleacher Inspections and Maintenance	6,000
Annual Inspection & Maintenance of Roof	10,000
Service Contracts	8,551
From Unit	100,381
Brookfield Central High School Total	\$ 146,232

Brookfield Central High School - Athletic Fields

From Unit - BCHS Athletic Fields	\$ 35,833
Brookfield Central High School - Athletic Field Total	\$ 35,833

Brookfield East High School

Annual Inspection & Maintenance of Building Security Systems	\$ 2,500
Annual Inspection & Testing of Elevator and Chair Lifts	5,000
Annual Inspection & Maintenance of Sports Field Lighting Poles	2,000
Annual Inspection & Maintenance of Building Generators	2,400
Annual Inspection & Maintenance of Fire Protection Systems	5,000
Annual Interior & Exterior Bleacher Inspections and Maintenance	7,000
Annual Inspection & Maintenance of Roof	8,000
Replace domestic hot water boilers	24,000
Replace overhead doors (9)	23,500
Service Contracts	15,600
From Unit	93,332
Brookfield East High School Total	\$ 188,332

Brookfield East High School - Athletic Fields

From Unit - BEHS Athletic Fields	\$ 35,833
Brookfield East High School - Athletic Field Total	\$ 35,833

2019-20 Preliminary Budget - Operations & Maintenance

North Avenue

Annual Inspection & Maintenance of Building Security Systems	\$ 1,000
Annual Inspection & Maintenance of Fire Protection Systems	1,000
Annual Inspection & Maintenance of Roof	2,000
Service Contracts	9,000
From Unit	10,102
North Avenue Total	\$ 23,102

Wilson Center

From Unit	\$ 5,000
Wilson Center Total	\$ 5,000

CAO

Annual Inspection & Maintenance of Building Security Systems	\$ 1,000
From Unit	24,000
CAO Total	\$ 25,000

Buildings and Grounds

Site and Landscape Improvements	\$ 35,000
Repairs and Parts for Vehicle and Equipment Maintenance	35,000
District Main Electrical Gear Maintenance-5 Year Cycle	15,000
Building Cleaning Equipment Replacement/Maintenance	35,000
Building Furniture Replacement Interior/Exterior	5,000
Asphalt Maintenance	50,000
District wide radon testing	15,000
District Inspection/Testing for Cross Connections Control Devices	5,000
Safety & Asbestos	12,259
From Unit	134,582
Buildings and Grounds Total	\$ 341,841

Fund 10 Total	\$ 1,432,863
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2019-20 Preliminary Budget - Operations & Maintenance

Fairview South

Annual Inspection & Maintenance of Building Security Systems	\$ 2,000
Annual Inspection & Maintenance of Fire Protection Systems	2,000
Annual Inspection & Maintenance of Roof	8,000
General building maintenance/HVAC	20,000
Service Contracts	2,700
From Unit	35,000
Fairview South Fund 27 Total	\$ 69,700

Total Fund 10 and Fund 27	\$ 1,502,563
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Section D

Utilities

Fund 10

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	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Gas Fuel	\$ 243,470	\$ 233,142	\$ (10,328)	-4.24%
Electric	\$ 1,018,380	\$ 1,001,270	\$ (17,110)	-1.68%
Water & Sewer	\$ 120,630	\$ 103,650	\$ (16,980)	-14.08%
Total Fund 10 Utilities	\$ 1,382,480	\$ 1,338,062	\$ (44,418)	-3.21%

2019-20 Budget Initiative:

The Facilities Energy Management team is committed to the conservation of energy and natural resources. Our goal is to operate facilities that provide students and staff members a comfortable, safe and healthy environment. We will improve energy efficiency and increase energy savings through energy-conservation measures and optimal usage of systems. As we consolidate to a single management platform we will eliminate any unnecessary operational time through operating schedules and keep operational levels at the lowest acceptable state. Projects and spending will be prioritized to maximize Focus on Energy credits and help achieve our \$0.48 square foot target for each facility.

**2019-20 Preliminary Budget
Utilities Budget - Fund 10
Fund 10 - General Fund**

Location Description	2019-20 Preliminary Budget Object 331 Gas Fuel	2019-20 Preliminary Budget Object 336 Electric	2019-20 Preliminary Budget Object 337 Water	2019-20 Preliminary Budget Object 338 Sewer	2019-20 Preliminary Budget Total Utilities
Brookfield Elementary	\$ 14,262	\$ 66,601	\$ 2,995	\$ 3,820	\$ 87,678
Burleigh Elementary	18,765	60,402	2,615	3,555	85,337
Dixon Elementary	15,003	72,090	2,565	2,865	92,523
Tonawanda Elementary	7,748	38,778	1,260	8,185	55,971
Swanson Elementary	11,109	68,412	2,635	3,625	85,781
Total Elementary Schools	\$ 66,887	\$ 306,283	\$ 12,070	\$ 22,050	\$ 407,290
Pilgrim Park Middle	\$ 19,589	\$ 67,245	\$ 2,295	\$ 19,085	\$ 108,214
Wisconsin Hills Middle	17,903	80,572	3,025	3,695	105,195
Total Middle Schools	\$ 37,492	\$ 147,817	\$ 5,320	\$ 22,780	\$ 213,409
Brookfield Central High	\$ 51,826	\$ 231,160	\$ 7,655	\$ 9,463	\$ 300,104
Brookfield East High	61,242	254,172	9,837	12,365	337,616
Total High Schools	\$ 113,068	\$ 485,332	\$ 17,492	\$ 21,828	\$ 637,720
North Ave-Warehouse	\$ 5,190	\$ 12,420	\$ 280	\$ 520	\$ 18,410
Hillside Elementary	5,240	9,930	400	410	15,980
Total Other District Bldgs	\$ 5,240	\$ 9,930	\$ 400	\$ 410	\$ 15,980
Central Adm. Offices	\$ 5,265	\$ 13,548	\$ 200	\$ 300	\$ 19,313
Summer School	\$ 0	\$ 25,940	\$ 0	\$ 0	\$ 25,940
Total Utilities - Fund 10	\$ 227,952	\$ 988,850	\$ 35,482	\$ 67,368	\$ 1,319,652
2018-19 Adjusted Budget	\$ 243,470	\$ 1,018,380	\$ 51,090	\$ 69,540	\$ 1,382,480
Amount Change	\$ (15,518)	\$ (29,530)	\$ (15,608)	\$ (2,172)	\$ (62,828)
Percentage Change	(6.37%)	(2.90%)	(30.55%)	(3.12%)	(4.54%)

Section E

Pupil Transportation

Fund 10

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	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
TOTAL PUPIL TRANSPORTATION	\$ 3,724,234	\$ 3,851,438	\$ 127,204	3.42%

**2019-20 Preliminary Budget
Pupil Transportation Budget
Fund 10 - General Fund**

Function Description	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Pupil Transportation - Vehicle Acquisition	\$ 25,000	\$ 25,000	0	0.00%
Pupil Transportation - Routine Servicing	250,000	225,000	(25,000)	(10.00%)
Private Transportation - Routine Servicing	36,000	55,000	19,000	52.78%
Pupil Transportation - Public Schools	2,649,606	2,745,438	95,832	3.62%
Pupil Transportation - Private Schools	431,965	443,000	11,035	2.55%
Parent Contracts	138,813	139,000	187	0.13%
Co-Curricular Transportation	175,500	200,000	24,500	13.96%
Integration	1,500	1,500	0	0.00%
Field Trips	15,850	17,500	1,650	10.41%
TOTAL PUPIL TRANSPORTATION	\$ 3,724,234	\$ 3,851,438	\$ 127,204	3.42%

Section F

Insurance & Unemployment Compensation Fund 10

Background:

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 school year.

Preliminary Budget

INSURANCE & UNEMPLOYMENT BUDGETS	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Insurance Budget	\$ 636,716	\$ 666,716	\$ 30,000	4.71%
Unemployment Budget	\$ 40,000	\$ 40,000	\$ 0	0.00%
Total Insurance and Unemployment	\$ 676,716	\$ 706,716	\$ 30,000	4.43%

2019-20:

An annual review is done for insurance coverages. Due to the projected premium on our Chubb coverage renewal, we are out for bid. We are anticipating an increase in premiums due to undervalued property and claims.

**2019-20 Preliminary Budget
Insurance & Unemployment Compensation
Fund 10 - General Fund**

Object	Object Description	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
711	Liability Insurance	\$ 27,000	\$ 27,000	\$ 0	0.00%
712	Property Insurance	160,000	190,000	30,000	18.75%
713	Worker's Compensation	336,216	336,216	0	0.00%
714	Fidelity Bond Premium	5,700	5,700	0	0.00%
715	Other Liability Insurance	9,800	9,800	0	0.00%
719	Other Insurance - Auto Liability	98,000	98,000	0	0.00%
	Sub-Total - Insurance	<u>\$ 636,716</u>	<u>\$ 666,716</u>	<u>\$ 30,000</u>	<u>4.71%</u>
730	Unemployment Compensation	\$ 40,000	\$ 40,000	\$ 0	0.00%
	Total Insurance & Unemployment Comp	<u>\$ 676,716</u>	<u>\$ 706,716</u>	<u>\$ 30,000</u>	<u>4.43%</u>

Section G

Other Non-Unit

Fund 10

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 personalized learning, the rental costs for the Sharon Lynne Wilson Center, open enrollment, non-open enrollment and the parent choice private school payment.

Preliminary Budget

NON-UNIT EXPENDITURES	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Non-Unit Expenditures	\$ 3,270,934	\$ 3,449,225	\$ 178,291	5.45%
TOTAL OTHER NON-UNIT BUDGET	\$ 3,270,934	\$ 3,449,225	\$ 178,291	5.45%

**2019-20 Preliminary Budget
Non-Unit Budget
Fund 10 - General Fund**

Non-Unit Description	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Teacher Travel Stipends	\$ 43,000	\$ 37,422	(5,578)	-12.97%
Personalized Learning	721,400	583,000	(138,400)	-19.18%
Center for Fine Arts - Lease Costs	175,000	175,000	0	0.00%
Telephone - District Wide	126,000	126,000	0	0.00%
Rent Expense - CAO	132,464	102,464	(30,000)	-22.65%
Special Project Grant Expenditures	278,559	307,616	29,057	10.43%
Common School Funds	275,000	325,000	50,000	18.18%
Open Enrollment Tuition (<i>paid to other districts</i>)	616,644	609,849	(6,795)	-1.10%
Credit Card Fees - Online Student Fee Payments	65,000	85,000	20,000	30.77%
Legal Fees	55,000	75,000	20,000	36.36%
Non-Open Enrollment	367,000	329,000	(38,000)	-10.35%
Parent Choice Private School Pmt to State	0	274,215	274,215	0.00%
Uncollected Property Tax	55,000	55,000	0	0.00%
Other Non-Unit Expenses	360,867	364,659	3,792	1.05%
Total Other Non-Unit Programs	\$ 3,270,934	\$ 3,449,225	\$ 178,291	5.45%

Section H

Gift Fund

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	2017-18 Actual	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Gift Fund Expenditures	\$ 457,614	\$ 300,000	\$ 300,000	\$ 0	0.00%
Gift Fund Revenue	\$ 541,004	\$ 300,000	\$ 300,000	\$ 0	0.00%
Gift Fund Reserve	\$ 83,390	\$ 0	\$ 0	\$ 0	0.00%

Section I

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	2019-20 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Non-Cooperative	\$ 14,694,937	\$ 15,238,248	\$ 543,311	3.70%
Cooperative	\$ 2,641,311	\$ 2,426,384	\$ (214,927)	(8.14%)
Total Fund 27	\$ 17,336,248	\$ 17,664,632	\$ 328,384	1.89%

2019-20 Budget Initiative

The focus for improvement is concentrated on three areas: Multi-tier system of support (MTSS) to close the achievement gap and promote growth for all, inclusive practices in the system; and access to core instruction for all. 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 2019-20 budget. The cooperative has decreased budget due to declining enrolled therefore 3.0 FTE of Special Education Assistants and .20 FTE of Cross Categorical teacher were reduced. In the non-cooperative, budget additional staff included one Occupational Therapist and FTE increase to a Psych and Speech Pathologist. Special Education Coordinators also increased from 190 to 200 days each to accommodate the increase in summer work.

**2019-20 Preliminary Budget
Special Education Revenue
Fund 27**

Source Descriptions	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
<u>Non-Cooperative Revenues</u>				
General Fund	\$ 9,091,973	\$ 9,697,920	\$ 605,947	6.66%
Rental Income	123,516	0	(123,516)	(100.00%)
Payments for Other Services	142,500	126,000	(16,500)	(11.58%)
Transit of State Handicapped Aids	0	5,500	5,500	0.00%
Handicapped Children's Aid	2,872,685	2,872,685	0	0.00%
High Cost Special Ed Aid - State	128,120	175,000	46,880	36.59%
High Cost Special Ed Aid - Federal	42,707	75,000	32,293	75.62%
Other Federal Programs Revenues	2,061,143	2,061,143	0	0.00%
Other Federal Revenue From State	275,000	225,000	(50,000)	(18.18%)
Total Non-Cooperative Revenue	\$ 14,737,644	\$ 15,238,248	\$ 500,604	3.40%
<u>Cooperative Revenues</u>				
General Fund	\$ 505,821	\$ 474,250	\$ (31,571)	(6.24%)
Special Education Tuition-Non-open Enrollment	1,631,926	1,460,607	(171,319)	(10.50%)
Handicapped Children's Aid	430,592	430,592	0	0.00%
High Cost Special Education Aid - State	0	35,000	35,000	0.00%
High Cost Special Education Aid	29,330	25,000	(4,330)	(14.76%)
Other Miscellaneous Revenue	935	935	0	0.00%
Total Cooperative Revenue	\$ 2,598,604	\$ 2,426,384	\$ (172,220)	(6.63%)
Total Special Education Revenue - Fund 27	\$ 17,336,248	\$ 17,664,632	\$ 328,384	1.89%

**2019-20 Preliminary Budget
Special Education Expenditures
Fund 27**

Fund 27 Expenditures	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
<u>Non-Cooperative Expenses</u>				
Salaries & Employee Benefits	\$ 11,354,182	\$ 11,914,619	\$ 560,437	4.94%
Unit Budget Expenditures	5,170	5,170	0	0.00%
Pupil Transportation	502,367	532,000	29,633	5.90%
Workmans Compensation	57,500	57,500	0	0.00%
Unemployment Compensation	7,000	7,000	0	0.00%
Long Range Facilities Projects	0	0	0	0.00%
Other Non-Unit Programs	707,575	660,816	(46,759)	(6.61%)
Other Federal Programs Expenditures	2,061,143	2,061,143	0	0.00%
Total Non-Cooperative Revenue	\$ 14,694,937	\$ 15,238,248	\$ 543,311	3.70%
<u>Cooperative Expenses</u>				
Salaries & Employee Benefits	\$ 1,838,512	\$ 1,609,817	\$ (228,695)	(12.44%)
Unit Budget Expenditures	276,034	306,034	30,000	10.87%
Utilities	37,073	37,073	0	0.00%
Workmans Compensation	66,000	66,000	0	0.00%
Unemployment Compensation	3,000	3,000	0	0.00%
Other Non-Unit Programs	420,692	404,460	(16,232)	(3.86%)
Total Cooperative Expenses	\$ 2,641,311	\$ 2,426,384	\$ (214,927)	(8.14%)
Total Special Ed Expenditures - Fund 27	\$ 17,336,248	\$ 17,664,632	\$ 328,384	1.89%

Section J

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	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Non-Referendum Debt Service Expenditures	\$ 1,920,315	\$ 1,925,659	\$ 5,344	0.28%
Non-Referendum Debt Service Revenue	\$ 1,903,824	\$ 1,906,599	\$ 2,775	0.15%
Non-Referendum Debt Service Reserves	\$ (16,491)	\$ (19,060)	\$ (2,569)	15.58%

Section K

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	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Referendum Approved Debt Service Expenditures	\$ 4,787,929	\$ 4,782,804	\$ (5,125)	(0.11%)
Referendum Approved Debt Service Revenue	\$ 4,725,729	\$ 4,716,451	\$ (9,278)	(0.20%)
Referendum Approved Debt Service Reserve	\$ (62,200)	\$ (66,353)	\$ (4,153)	6.68%

Section L

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 2019-20 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	2018-19 Adjusted Budget USDA	2018-19 Adjusted Budget Non-USDA	2018-19 Adjusted Budget Total	2019-20 Preliminary Budget USDA	2019-20 Preliminary Budget Non-USDA	2019-20 Preliminary Budget Total	Amount Increase / Decrease	% Change
Food Service Revenues	\$ 2,010,132	\$ 1,137,446	\$ 3,147,578	\$ 1,942,076	\$ 1,087,300	\$ 3,029,376	\$ (118,202)	-3.76%
Food Service Expenditures	\$ 1,919,934	\$ 1,174,492	\$ 3,094,426	\$ 1,922,891	\$ 1,043,202	\$ 2,966,093	\$ (128,333)	-4.15%
Total Food Service Reserve	\$ 90,198	\$ (37,046)	\$ 53,152	\$ 19,185	\$ 44,098	\$ 63,283	\$ 10,131	0.00%

	2016-17 Actual	2017-18 Actual	2018-19 Est
ADA - Average Daily Attendance	6,707	7,023	7,108
ADP - Average Daily Participation	3,010	2,998	3,054
Percentage of Participation	44.88%	42.68%	42.96%

Proposed breakfast prices for 2019-20 (pricing includes 1 half pint milk)	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amt. Inc/Dec	% Change
Elem & Middle School - Student price	\$ 1.60	\$ 1.60	\$ 0	0.00%
High School - Student price	\$ 1.85	\$ 1.85	\$ 0	0.00%
Middle & High School - Adult price	\$ 2.25	\$ 2.25	\$ 0	0.00%
Proposed lunch prices for 2019-20 (pricing includes 1 half pint milk)	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amt. Inc/Dec	% Change
Elementary Schools - Student price	\$ 2.60	\$ 2.70	\$ 0.10	3.85%
Middle Schools - Student price	\$ 2.85	\$ 2.95	\$ 0.10	3.51%
High Schools - Student price	\$ 3.45	\$ 3.55	\$ 0.10	2.90%
Elementary/MS -Adult price	\$ 3.50	\$ 3.60	\$ 0.10	2.86%
High Schools - Adult price	\$ 3.50	\$ 3.60	\$ 0.10	2.86%
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
2019-20 PRELIMINARY BUDGET
FOOD SERVICE OPERATING BUDGET**

	Adjusted Budget			Projected Actual			Preliminary Budget		
	2018-2019			2018-2019			2019-2020		
	Elem/MS	HS (NonUSDA)	TOTAL	Elem/MS	HS (NonUSDA)	TOTAL	Elem/MS	HS (NonUSDA)	TOTAL
Revenue									
Revenue - Local Sources									
Students (Breakfast/Lunch)	\$ 1,040,070	\$ 1,137,446	\$ 2,177,516	\$ 967,265	\$ 1,057,825	\$ 2,025,090	\$ 976,862	\$ 1,087,300	\$ 2,064,162
Adult (Breakfast/Lunch)	14,351	0	14,351	13,346	0	13,346	13,550	0	13,550
Ala Carte	228,157	0	228,157	212,186	0	212,186	321,839	0	321,839
Catering	\$ 40,000	0	40,000	37,200	0	37,200	45,000	0	45,000
Other Income	245,113	0	245,113	227,955	0	227,955	115,500	0	115,500
Total Local Sources Revenue	\$ 1,567,691	\$ 1,137,446	\$ 2,705,137	\$ 1,457,953	\$ 1,057,825	\$ 2,515,778	\$ 1,472,751	\$ 1,087,300	\$ 2,560,051
Revenue - Aid									
State Aid - Students	\$ 20,000	\$ 0	\$ 20,000	\$ 18,600	\$ 0	\$ 18,600	\$ 19,912	\$ 0	\$ 19,912
Fed. Aid - Student Br/Lunch	318,501	0	318,501	296,206	0	296,206	331,313	0	331,313
Fed. Aid - Commodities	103,940	0	103,940	96,664	0	96,664	118,100	0	118,100
Total Aid Revenue	\$ 442,441	\$ 0	\$ 442,441	\$ 411,470	\$ 0	\$ 411,470	\$ 469,325	\$ 0	\$ 469,325
TOTAL REVENUE	\$ 2,010,132	\$ 1,137,446	\$ 3,147,578	\$ 1,869,423	\$ 1,057,825	\$ 2,927,248	\$ 1,942,076	\$ 1,087,300	\$ 3,029,376
Expenditures									
Food Service Labor:									
Spec. Cat. - Director Sal & Ben	\$ 89,465	\$ 14,720	\$ 104,185	\$ 84,691	\$ 14,115	\$ 98,806	\$ 93,043	\$ 15,817	\$ 108,860
Spec.Cat - Prog.Asst. Sal & Ben	46,819	7,703	54,522	44,490	7,415	51,905	48,401	8,228	56,629
Secretarial Sal & Ben	60,903	10,021	70,924	58,428	9,738	68,166	63,048	10,718	73,766
Benefit Eligible Staff Sal & Ben	150,018	142,124	292,142	153,540	154,446	307,986	143,233	159,316	302,549
Hourly Employees Sal & Ben	314,094	153,016	467,110	361,600	176,229	537,829	364,214	148,036	512,250
Catering Manager Sal & Ben	34,689	0	34,689	37,643	0	37,643	35,583	0	35,583
Food Service Ala Carte Labor:									
Spec. Cat. - Director Sal & Ben	9,877	1,625	\$ 11,502	\$ 9,880	\$ 1,098	\$ 10,978	9,380	1,595	\$ 10,975
Benefit Eligible Staff Sal & Ben	1,985	0	1,985	1,686	0	1,686	3,073	0	3,073
Hourly Employees Sal & Ben	8,005	0	8,005	19,066	0	19,066	10,221	0	10,221
Other Labor:									
6th Assignments Sal	29,000	\$ 0	\$ 29,000	\$ 16,632	\$ 0	\$ 16,632	30,600	\$ 0	\$ 30,600
Para Staffing Sal	17,837	0	17,837	17,762	0	17,762	17,837	0	17,837
Custodial Staffing Sal & Ben	52,898	47,664	100,562	50,724	42,891	93,615	46,550	48,827	95,377
Custodial Staffing Sal & Ben (Merit)	0	0	0	0	0	0	0	0	0
SUB-TOTAL (Salary and Benefits):	\$ 815,590	\$ 376,873	\$ 1,192,463	\$ 856,142	\$ 405,932	\$ 1,262,074	\$ 865,183	\$ 392,537	\$ 1,257,720

**SCHOOL DISTRICT OF ELMBROOK
2019-20 PRELIMINARY BUDGET
FOOD SERVICE OPERATING BUDGET**

	Adjusted Budget 2018-2019			Projected Actual 2018-2019			Preliminary Budget 2019-2020		
	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)	\$ 12,570	\$ 14,000	\$ 26,570	\$ 10,559	\$ 11,760	\$ 22,319	\$ 7,380	\$ 820	\$ 8,200
Operational Service (Laundry)	4,000	3,000	7,000	3,360	2,520	5,880	4,000	3,000	7,000
Equipment Maintenance	38,500	16,000	54,500	32,340	13,440	45,780	36,500	18,000	54,500
Vehicle Maintenance	1,000	250	1,250	840	210	1,050	900	100	1,000
Employee Travel	3,150	1,050	4,200	2,646	882	3,528	3,780	420	4,200
Advertising / Postage / Phone	740	0	740	622	0	622	740	0	740
Gen Supplies / Equip Supplies	37,010	31,400	68,410	31,088	26,376	57,464	46,500	21,500	68,000
Ala Carte Supplies	8,500	2,000	10,500	7,140	1,680	8,820	13,500	2,000	15,500
Food & Milk	692,959	555,000	1,247,959	582,086	466,200	1,048,286	615,083	472,809	1,087,892
Food & Milk Ala Carte	65,593	111,686	177,279	55,098	93,816	148,914	105,392	97,000	202,392
Federal Commodity Purchases	103,940	0	103,940	87,310	0	87,310	103,940	0	103,940
Catering Food	18,200	0	18,200	15,288	0	15,288	20,500	0	20,500
Catering Supplies	4,200	0	4,200	3,528	0	3,528	4,000	0	4,000
Fuel, Vehicle Operation	1,600	400	2,000	1,344	336	1,680	1,800	200	2,000
Offset Printing / Paper	1,200	300	1,500	1,008	252	1,260	1,350	150	1,500
Non-instruct. Computer Software	4,800	1,200	6,000	4,032	1,008	5,040	6,300	700	7,000
Audio Visual Media	800	200	1,000	672	168	840	450	50	500
Other Non-Capital Equipment	4,000	1,000	5,000	3,360	840	4,200	2,700	300	3,000
Equipment/Vehicle Purchase	18,000	2,000	20,000	15,120	1,680	16,800	17,000	5,000	22,000
Equipment/Vehicle Replacement	41,250	3,750	45,000	34,650	3,150	37,800	23,500	15,000	38,500
Lunch Equipment \$5,000/more	5,000	40,000	45,000	4,200	33,600	37,800	4,500	500	5,000
Computer Purchase/Supplies	4,000	1,000	5,000	3,360	840	4,200	4,500	500	5,000
Workers Comp Ins.	24,572	6,143	30,715	20,640	5,160	25,800	24,172	6,043	30,215
Unemployment Comp Ins.	1,600	400	2,000	1,344	336	1,680	1,800	200	2,000
Dues and Fees	1,360	340	1,700	1,142	286	1,428	900	100	1,000
Apparel	2,400	600	3,000	2,016	504	2,520	3,150	350	3,500
Facilities Acq / Remodeling	0	0	0	0	0	-	0	0	0
Utilities (Gas/Electric)	3,400	5,900	9,300	2,856	4,956	7,812	3,371	5,923	9,294
SUB-TOTAL (Objects 300-999)	\$ 1,104,344	\$ 797,619	\$ 1,901,963	\$ 927,649	\$ 670,000	\$ 1,597,649	\$ 1,057,708	\$ 650,665	\$ 1,708,373
TOTAL EXPENDITURES	\$ 1,919,934	\$ 1,174,492	\$ 3,094,426	\$ 1,783,791	\$ 1,075,932	\$ 2,859,723	\$ 1,922,891	\$ 1,043,202	\$ 2,966,093
TOTAL FOOD SERVICE RESERVE	\$ 90,198	\$ (37,046)	\$ 53,152	\$ 85,632	\$ (18,107)	\$ 67,525	\$ 19,185	\$ 44,098	\$ 63,283

**SCHOOL DISTRICT OF ELMBROOK
2019-20 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. \$2.70, Middle School & FVS \$2.95, Adult \$3.60							
Brk Elem.	\$ 121,865	\$ 1,000	\$ 9,800	\$ 0	\$ 0	\$ 0	\$ 132,665
Burleigh	170,132	600	10,200	12,900	\$ 50	0	193,882
Dixon	100,338	600	9,500	11,200	\$ 50	0	121,688
Tonawanda	86,977	1,000	7,900	0	0	0	95,877
Swanson	149,104	600	11,100	0	0	0	160,804
Total Elem	\$ 628,416	\$ 3,800	\$ 48,500	\$ 24,100	\$ 100	\$ 0	\$ 704,916
Pilgrim Pk	\$ 177,008	\$ 5,800	\$ 135,000	\$ 5,900	\$ 300	\$ 5,500	\$ 329,508
Wis. Hills	155,078	3,400	126,539	3,750	\$ 100	6,300	295,167
Total Middle	\$ 332,086	\$ 9,200	\$ 261,539	\$ 9,650	\$ 400	\$ 11,800	\$ 624,675
Fairview So.	\$ 2,610	\$ 50	\$ -	\$ 0	\$ 0	\$ 0	\$ 2,660
Non-USDA							
Br Central	\$ 570,700	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 570,700
Br East	556,600	0	0	0	0	0	556,600
Total High School	\$ 1,127,300	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,127,300
Total School Revenue	\$ 2,090,412	\$ 13,050	\$ 310,039	\$ 33,750	\$ 500	\$ 11,800	\$ 2,459,551

Income from Other Sources

Other School Catering

259-257220 \$2.85

St. John Vianney Catholic School	\$ 62,008
St. Mary's Catholic School	\$ 43,146
Total Other School Catering	\$ 105,154

Other Income

Catering (259-257225)

Other Income

Catering (259-257225)	\$ 45,000
Other Income	\$ 10,346
Total Other Income	\$ 55,346

Total Income from Local Sources

\$ 2,620,051

Section M

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	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change
Private Benefit Trust Expenditures	\$ 1,200	\$ 1,200	\$ 0
Private Benefit Trust Revenue	\$ 1,200	\$ 1,200	\$ 0
Private Benefit Trust Reserve	\$ 0	\$ 0	\$ 0

Section N

OPEB

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	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Employee Benefit Trust Expenditures	\$ 1,766,608	\$ 1,693,489	\$ (73,119)	(4.14%)
Employee Benefit Trust Revenue	\$ 1,802,608	\$ 1,729,489	\$ (73,119)	(4.06%)
Employee Benefit Trust Reserve	\$ 36,000	\$ 36,000	\$ 0	0.00%

Section O

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	2018-19 Adjusted Budget	2019-20 Preliminary Budget	Amount Change	% Change
Salaries and Benefits	\$ 264,339	\$ 271,609	\$ 7,270	2.75%
Utilities	\$ 108,262	\$ 105,140	\$ (3,122)	-2.88%
School Resource Officers	\$ 0	\$ 160,000	\$ 160,000	0.00%
Community Service Fund 80	\$ 372,601	\$ 536,749	\$ 164,148	44.05%

Focus for Improvement:

The focus for 2019-20 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. An additional expense is reflected in 2019-20 for the school resource officers and will be funded by the Fund 80 tax levy.