

Budget Hearing 2020-2021



BUDGET HEARING/ANNUAL MEETING AGENDA

Monday, September 28, 2020

District Offices Board Room

3555 North Calhoun Road

Brookfield, WI 53005

BUDGET HEARING – 6:00 p.m.

1. Call to Order by the Board President at 6:00 p.m.
2. Explanation of Budget Hearing Procedures
3. Presentation of the 2020-2021 Budget and Briefing on Financial Planning Ideas for Consideration for 2021-2023
4. Opportunity for Questions
5. Recognition of Gifts to the District During 2019-2020

ANNUAL MEETING – 7:00 p.m.

1. Call to Order by the Board President at 7:00 p.m.
2. Pledge of Allegiance
3. Reading of Published Notice of Meeting by the Board Clerk
4. Motion to Elect Chairperson for the Annual Meeting
5. Presentation of Rules Governing the Annual Meeting by the Chairperson
 - a. Roberts' Rules of Order
 - b. Designation of Parliamentarian
 - c. Designation of Tellers
6. Approval of the Agenda
7. Report from the Board President
8. Report from the Superintendent
9. Oath of Residency
10. Motion to Authorize the Reimbursement of Actual and Necessary Board Members' Expenses for Travel Outside the School District in the Performance of Duties
11. Motion to Establish Salaries for Board Members
12. Motion to Levy Annual Tax
13. Motion to Lease Suitable Buildings
14. Motion to Lease District Sites, Buildings, and/or Equipment Not Needed for School Purposes
15. Motion to Establish Date of 2021 Annual Meeting – Monday, September 27, 2021
16. Adjournment

PLEASE NOTE:

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

3555 N. Calhoun Rd. • Brookfield, Wisconsin 53005

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Message from the Superintendent

Elmbrook Residents,

On behalf of the School District of Elmbrook's Board of Education and senior leadership team, thank you for reviewing the 2020-2021 preliminary budget. The Annual Meeting is another opportunity to celebrate the accomplishments of our students and staff and highlights of the 2019-2020 school year. In addition, our reflection on the past school year helps to inform the planning of the future, reflected in the 2020-2021 budget proposal.

The budget process and philosophy places priority on our strategies, evaluates current costs for greater efficiency and effectiveness, and allows for innovation and change. The district is committed to providing an outstanding educational experience for every student. As a result of the budget process, the 2020-2021 budget prioritizes the following strategic focus areas:

- **A Great Place to Learn** - We will continue to focus on engaging all students in high quality learning that prepares them for life, college, and career. We aspire to remain in the top 10% of school districts in the nation. We will also assess our ability to deliver for every student, every time, all the time regardless of race, religion, disability, or socio-economic status.
- **A Great Place to Work** - We will collaboratively cultivate a positive work environment focused on employee well-being, engagement, and growth opportunities, while maintaining a retention rate that exceeds 90% and attracting highly effective staff to join our team.
- **A Great School District** - We will continue to create maximum value for our community through strategic management, stakeholder engagement, and efficient and effective operations, while controlling health care costs, investing in our infrastructure, and annually evaluating our enrollment projections to determine short and long term facility and financial resources.

All of this is being done during the most unusual start to a school year in memory. In an effort to mitigate the impact of the pandemic on our financial system, non-essential spending was frozen at the end of last year and this year's budget was analyzed for potential spending delays. This positioned the district to set aside over five million dollars in anticipation of increased expenditures in infrastructure, staffing, cleaning, etcetera. The district's strong financial practices and processes have been validated through our sustained AAA bond rating. We are one of five districts across the state, and about 50 in the nation, to earn this rare rating, reflecting the market's confidence in our financial stability and status. We are thankful to have a Board of Education that successfully balances student learning with fiscal responsibility and stewardship.

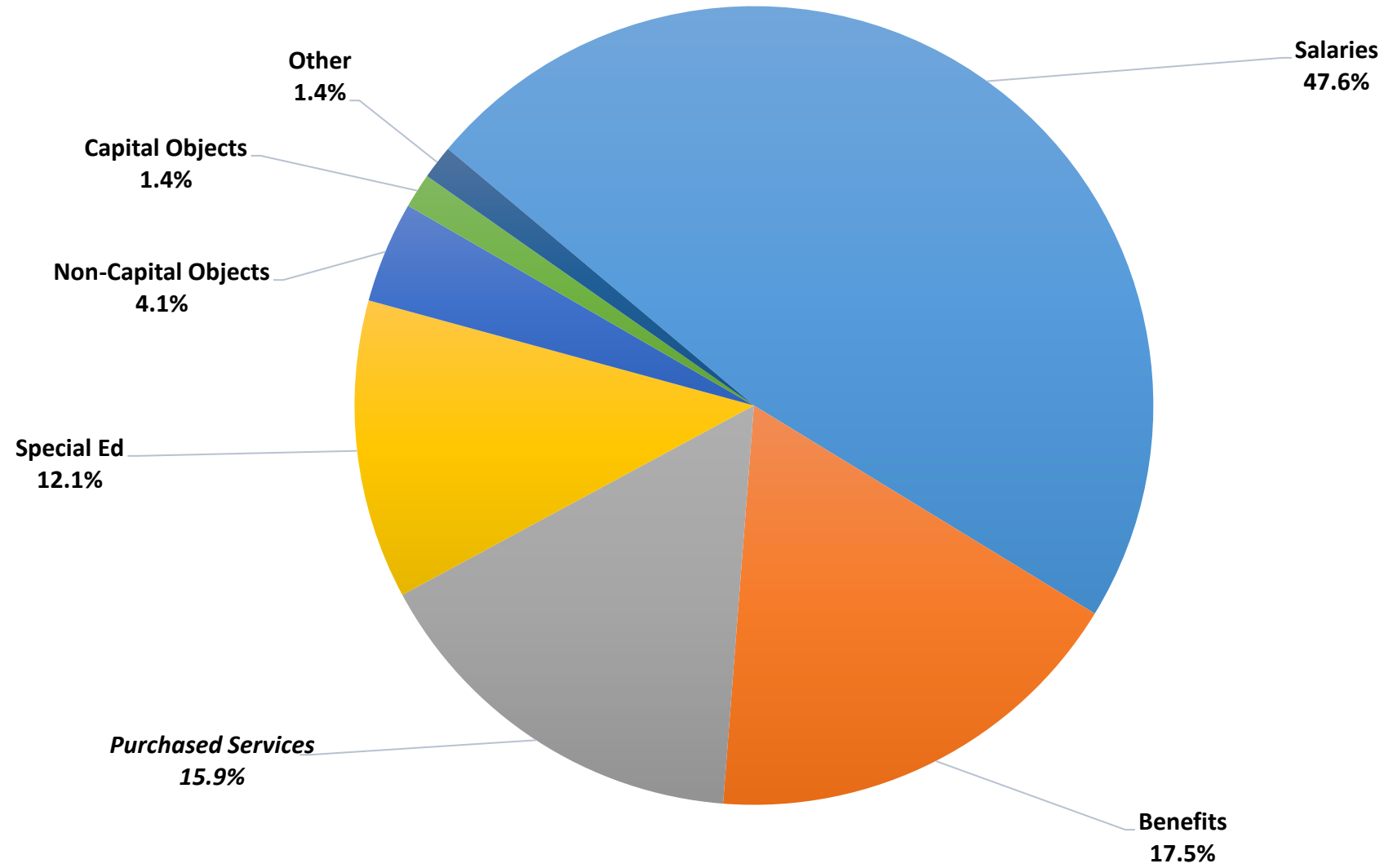
Thank you for your continued support of our students and our schools. I am confident that the 2020-2021 year will be another year of excellence and celebrations for the School District of Elmbrook.

Dr. Mark Hansen
Superintendent

**2020-21 Preliminary Budget
Expenditures by Object
Fund 10 - General Fund**

Object	Description	2019-20 Adjusted Budget	2020-21 Preliminary Budget	Amount Change	% Change
Salaries & Benefits					
100	Salaries	44,266,750	46,027,951	1,761,201	3.98%
200	Employee Benefits	16,674,813	16,900,999	226,186	1.36%
	Total Salaries & Benefits	\$ 60,941,563	\$ 62,928,950	\$ 1,987,387	3.26%
Purchased Services					
310	Personal Services	1,241,676	1,178,418	(63,258)	-5.09%
320	Property Services	6,427,837	5,217,707	(1,210,130)	-18.83%
331	Natural Gas	233,142	227,344	(5,798)	-2.49%
336	Electricity	1,001,270	901,146	(100,124)	-10.00%
337-338	Water and Sewer	103,650	103,650	-	0.00%
341	Pupil Travel	3,948,394	4,295,159	346,765	8.78%
342	Employee Travel	244,574	275,868	31,294	12.80%
343	Contracted Service Travel	17,966	19,566	1,600	8.91%
345	Pupil Lodging and Meals	38,500	34,418	(4,082)	-10.60%
348	Vehicle Fuel	330,223	326,966	(3,257)	-0.99%
350	Communications	250,701	242,551	(8,150)	-3.25%
360	Information Technology	381,700	362,556	(19,144)	0.00%
370	Payments to Non-Governmental Agencies	942,044	868,848	(73,196)	-7.77%
380	Intergovernmental Pmts for Services	1,418,511	1,290,459	(128,052)	-9.03%
	Total Purchased Services	\$ 16,580,188	\$ 15,344,656	\$ (1,235,532)	-7.45%
Non-Capital Objects					
410	Supplies and Materials	1,627,890	1,589,666	(38,224)	-2.35%
420	Apparel	48,728	52,138	3,410	7.00%
430	Media	329,381	227,351	(102,030)	-30.98%
440	Non-Capital Equipment	133,459	111,923	(21,536)	-16.14%
450	Items for Resale	67,620	42,215	(25,405)	-37.57%
460	Equipment Components	69,408	82,977	13,569	19.55%
470	Textbooks and Workbooks	531,786	416,036	(115,750)	-21.77%
480	Non-Instructional Computer Software	1,453,665	1,299,316	(154,349)	-10.62%
490	Other Non-Capital Objects	61,072	106,973	45,901	75.16%
	Total Non-Capital Objects	\$ 4,323,009	\$ 3,928,595	\$ (394,414)	-9.12%
Capital Objects					
540	Building Component - Addition & Replacement	500	-	(500)	-100.00%
550-560	Equipment/Vehicle Purchase	964,949	1,290,150	325,201	33.70%
580	Technology	900	23,500	22,600	2511.11%
	Total Capital Objects	\$ 966,349	\$ 1,313,650	\$ 347,301	35.94%
Debt Retirement - General Fund					
682	Temporary Borrowing - Interest	-	9,523	9,523	0.00%
	Total Debt Retirement-Gen Fund	\$ -	\$ 9,523	\$ 9,523	0.00%
Insurance					
711-719	District Insurance	682,549	690,916	8,367	1.23%
730	Unemployment Compensation	40,000	40,000	-	0.00%
	Total Insurance	\$ 722,549	\$ 730,916	\$ 8,367	1.16%
Operating Transfers-Out					
827	Special Education	10,282,730	11,751,843	1,469,113	14.29%
	Total Operating Transfers-Out	\$ 10,282,730	\$ 11,751,843	\$ 1,469,113	14.29%
Other Objects					
930	Revenue Transits	22,000	21,500	(500)	0.00%
940	Dues and Fees	490,616	581,262	90,646	18.48%
970	Aidable & Non-Aidable Refunds	55,000	55,000	-	0.00%
	Total Other Objects	\$ 567,616	\$ 657,762	\$ 90,146	15.88%
Total General Fund Expenditures - Fund 10		\$ 94,384,004	\$ 96,665,895	\$ 2,281,891	2.42%

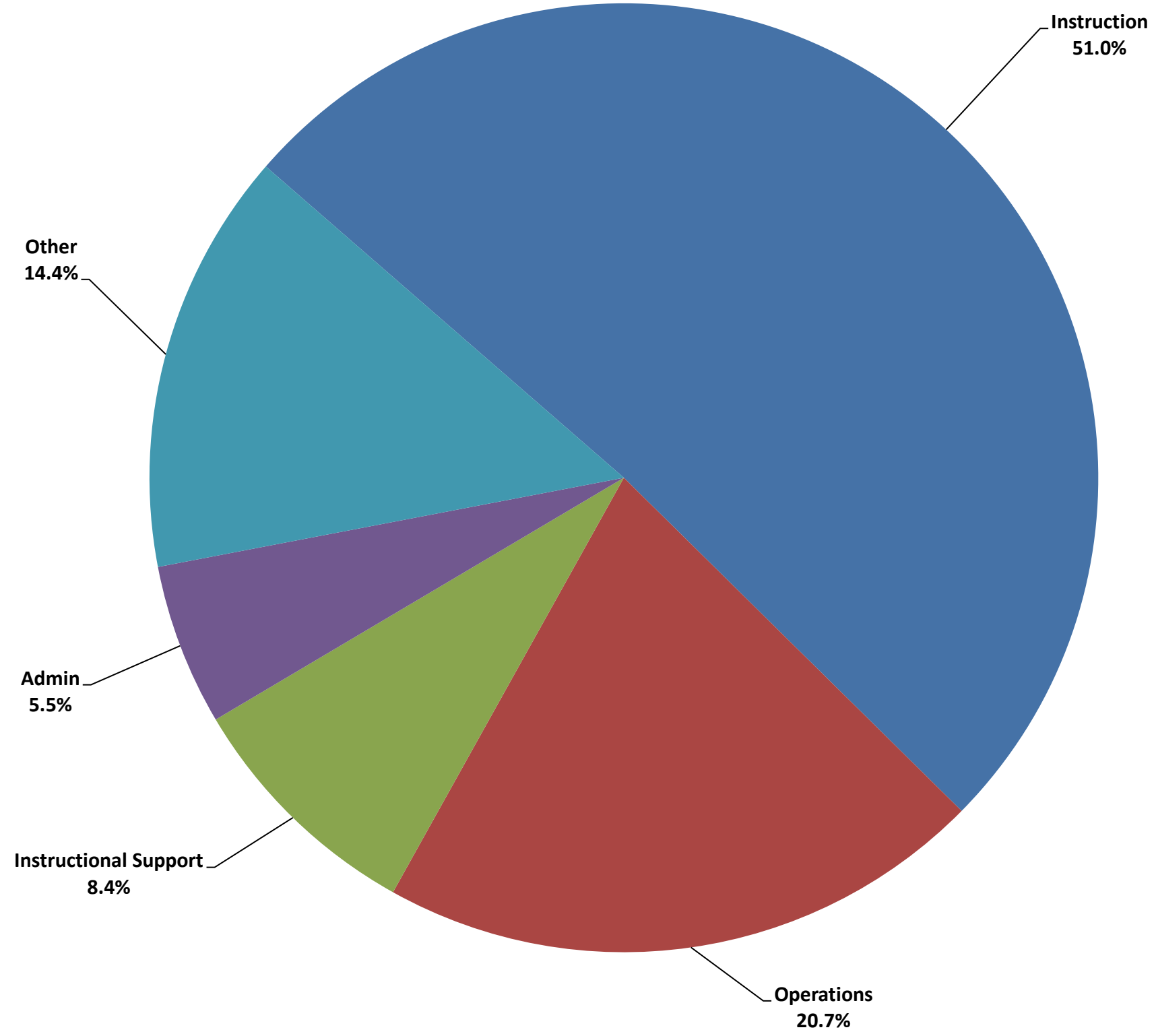
2020-21 Preliminary Budget
Fund 10 - General Fund Expenditures by Object



**2020-21 Preliminary Budget
Expenditures by Function
Fund 10 - General Fund**

Function	GENERAL FUND EXPENDITURES	2019-20 Adjusted Budget	2020-21 Preliminary Budget	Amount Change	% Change
110000	Undifferentiated Curriculum	15,518,098	15,591,043	72,945	0.47%
120000	Regular Curriculum	26,412,847	27,946,980	1,534,133	5.81%
130000	Vocational Curriculum	1,954,801	2,042,978	88,177	4.51%
140000	Physical Curriculum	2,131,782	2,137,854	6,072	0.28%
160000	Co-Curricular Activities	1,402,102	1,533,927	131,825	9.40%
170000	Special Needs	48,300	64,100	15,800	32.71%
	Total Instruction	\$ 47,467,930	\$ 49,316,882	\$ 1,848,952	3.90%
210000	Pupil Services	3,220,319	3,287,399	67,080	2.08%
220000	Instructional Staff Services	4,922,611	4,852,802	(69,809)	-1.42%
230000	General Administration	1,555,793	1,493,826	(61,967)	-3.98%
240000	School Building Administration	3,720,582	3,814,118	93,536	2.51%
250000	Business Administration	17,743,064	17,167,056	(576,008)	-3.25%
260000	Central Services	413,462	409,360	(4,102)	-0.99%
270000	Insurance & Judgments	830,176	736,916	(93,260)	-11.23%
280000	Debt Service	-	9,523	-	0.00%
290000	Other Support Services	1,856,727	1,664,118	(192,609)	-10.37%
	Total Support Services	\$ 34,262,734	\$ 33,435,118	\$ (827,616)	-2.42%
400000	Non-Program Expenditures	\$ 12,653,340	\$ 13,913,895	\$ 1,260,555	9.96%
Total General Fund Expenditures - Fund 10		\$ 94,384,004	\$ 96,665,895	\$ 2,281,891	2.42%

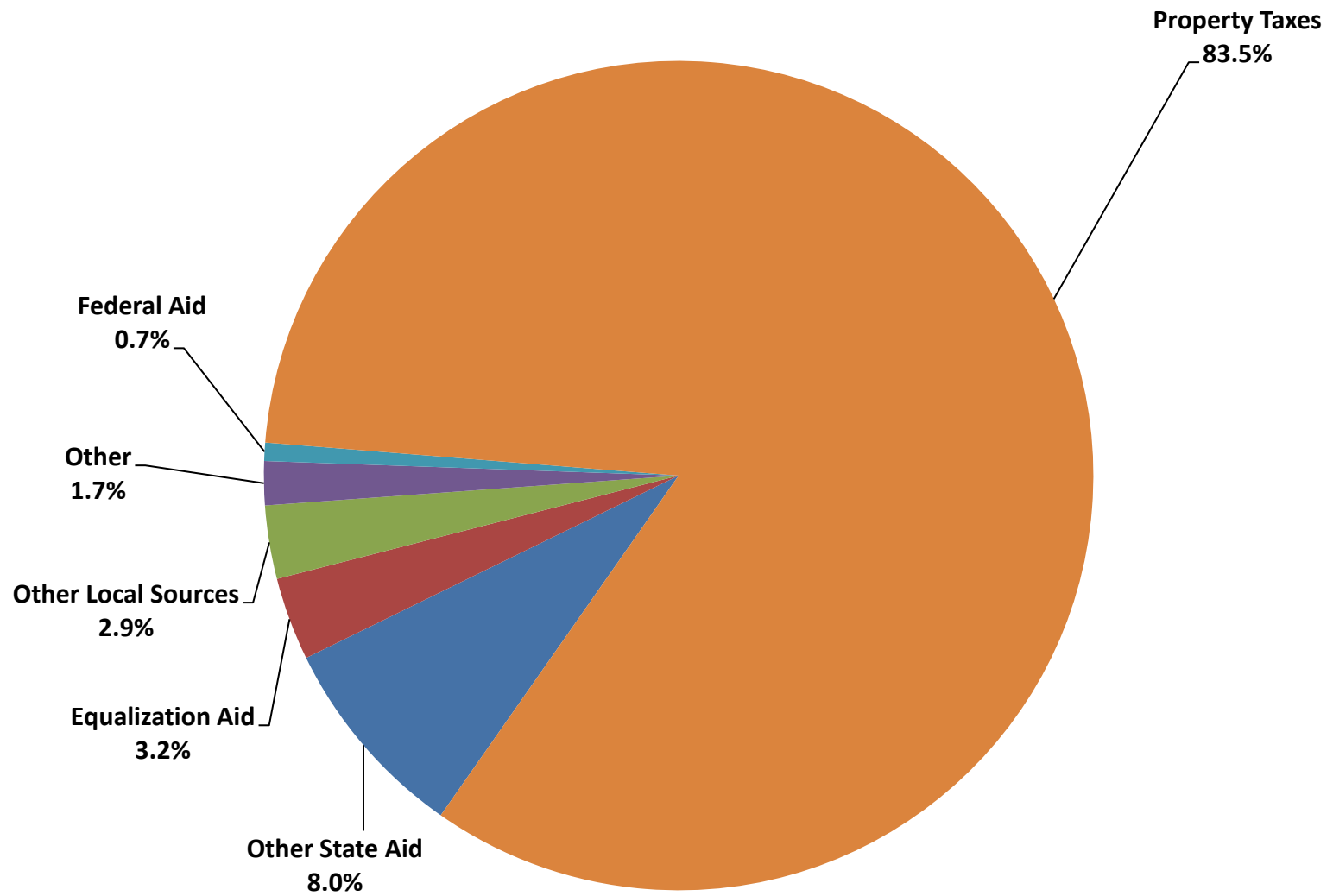
2020-21 Preliminary Budget
Fund 10 - General Fund Expenditures by Function



**2020-21 Preliminary Budget
Revenue by Source - Fund 10**

Source	Description	2019-20 Adjusted Budget	2020-21 Preliminary Budget	Amount Change	% Change
	<u>Local Sources</u>				
211	Current Property Tax	78,584,260	81,289,556	2,705,296	3.44%
212	Chargeback Property Tax	16,797	17,000	203	1.21%
241	Regular Day School (Non-Res Tuition)	451,500	446,500	(5,000)	-1.11%
248	Transportation Fees-Individually Paid	13,005	14,500	1,495	11.50%
262	Sale Material - Resale	60,970	45,060	(15,910)	-26.09%
271	Admissions	215,512	191,500	(24,012)	-11.14%
279	Other School Activity Income	295,000	154,000	(141,000)	-47.80%
280	Interest on Investments	60,000	60,000	-	0.00%
291	Gifts	19,300	28,719	9,419	48.80%
292	Student Fees	1,179,954	1,173,882	(6,072)	-0.51%
293	Rental of School Bldgs. and Sites	272,708	279,008	6,300	2.31%
295	Summer School Revenue	1,875	-	(1,875)	-100.00%
297	Student Fines	330	850	520	157.58%
	Total - Local Sources	\$ 81,171,211	\$ 83,700,575	\$ 2,529,364	3.12%
	<u>Inter-District Payments Within WI</u>				
343	Co Curr Activities WI Schools	43,340	34,040	(9,300)	-21.46%
345	General Tuition - Open Enrollment	1,084,176	999,000	(85,176)	-7.86%
348	Transportation Fees	4,500	-	(4,500)	-100.00%
349	Payments for Other Services	220,000	100,000	(120,000)	-54.55%
390	Other Pmts from WI School Districts	-	40,000	40,000	0.00%
	Total-Inter-Dist Payments Within WI	\$ 1,352,016	\$ 1,173,040	\$ (178,976)	-13.24%
	<u>Other Revenue From Intermediate Sources</u>				
517	Transit of Federal Aid	20,000	27,841	7,841	39.21%
	Total - Other Revenue Intermediate Sources	\$ 20,000	\$ 27,841	\$ 7,841	39.21%
	<u>State Sources</u>				
612	Gen. Transportation Aid	152,000	152,000	-	0.00%
613	Library Aid (Common Sch Income)	336,237	300,000	(36,237)	-10.78%
616	Integration Aid	769,938	688,806	(81,132)	-10.54%
621	Equalization Aid	2,873,140	2,832,192	(40,948)	-1.43%
630	Special Projects Grant	54,080	44,080	(10,000)	-18.49%
691	Tax Exempt Computer Aid	1,381,671	1,381,671	-	0.00%
695	Per Pupil Aid	5,324,592	5,400,771	76,179	1.43%
	Total - State Sources	\$ 10,891,658	\$ 10,799,520	\$ (92,138)	-0.85%
	<u>Revenue From Federal Sources</u>				
730	Special Projects Grant	445,958	445,958	-	0.00%
751	ECIA - Title I	148,461	148,461	-	0.00%
780	Other Revenue From State Sources	100,000	100,000	-	0.00%
	Total - Rev From Federal Sources	\$ 694,419	\$ 694,419	\$ -	0.00%
	<u>Other Revenues</u>				
969	Other Adjustments	25,000	25,000	-	0.00%
971	Refund of Disb. - Aidable	206,000	221,000	15,000	7.28%
990	Other Miscellaneous Revenues	23,700	24,500	800	3.38%
	Total - Other Revenues	\$ 254,700	\$ 270,500	\$ 15,800	6.20%
	TOTAL GENERAL FUND - FUND 10	\$ 94,384,004	\$ 96,665,895	\$ 2,281,891	2.42%

2020-21 Preliminary Budget
Fund 10 - General Fund Revenue by Source



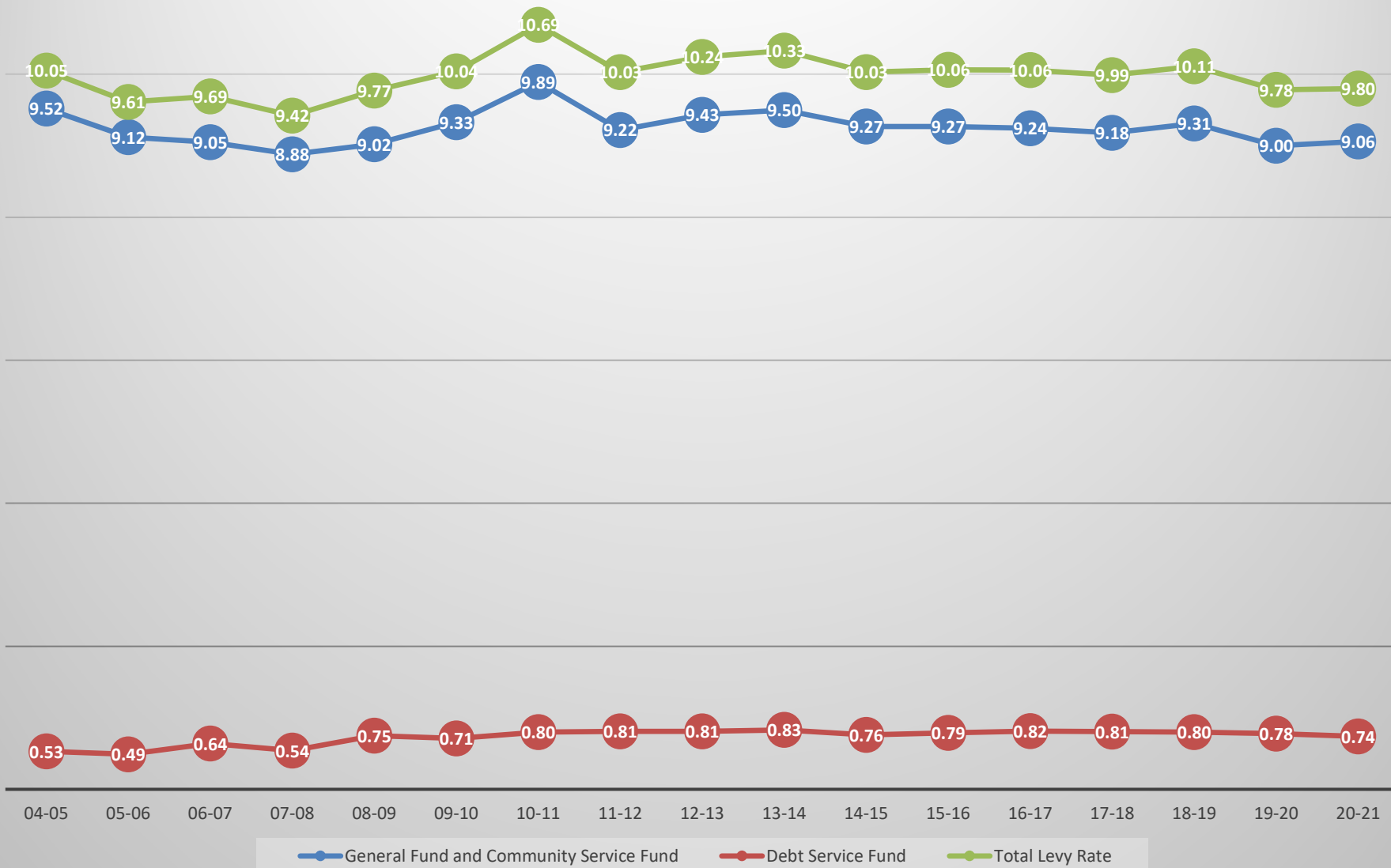
2020-21 Preliminary Budget - Fund Summary

	2018-19 Actuals	2019-20 Actuals	2020-21 Preliminary Budget	Percentage of Increase or Decrease
<u>GENERAL FUND (Fund 10)</u>				
FUND BALANCE (End of Year)	\$ 36,773,104	\$ 34,504,240	\$ 34,504,240	0.0%
REVENUES				
200 Local Sources	81,351,636	81,216,799	83,700,575	3.1%
300 Interdistrict Payments	1,625,865	1,702,424	1,173,040	(31.1%)
500 Intermediate Sources	23,609	22,974	27,841	21.2%
600 State Sources	10,952,217	11,431,699	10,799,520	(5.5%)
700 Federal Sources	807,730	807,576	694,419	(14.0%)
800 Other Financing Sources	25,902	21,952	0	(100.0%)
900 Other Revenues	447,520	582,872	270,500	(53.6%)
TOTAL GENERAL FUND REVENUE	<u>\$ 95,234,479</u>	<u>\$ 95,786,296</u>	<u>\$ 96,665,895</u>	0.9%
EXPENDITURES				
110000 Undifferentiated Curriculum	\$ 14,731,579	\$ 14,856,956	\$ 15,591,043	4.9%
120000 Regular Curriculum	23,690,048	24,760,142	27,946,980	12.9%
130000 Vocational Curriculum	1,970,599	1,967,014	2,042,978	3.9%
140000 Physical Curriculum	2,026,484	2,111,911	2,137,854	1.2%
160000 Co-Curricular Activities	1,444,099	1,277,268	1,533,927	20.1%
170000 Special Needs	44,069	71,864	64,100	(10.8%)
TOTAL INSTRUCTION	<u>\$ 43,906,878</u>	<u>\$ 45,045,155</u>	<u>\$ 49,316,882</u>	9.5%
210000 Pupil Services	\$ 3,108,181	\$ 3,131,317	\$ 3,287,399	5.0%
220000 Instructional Staff Services	4,393,694	4,549,647	4,852,802	6.7%
230000 General Administration	1,457,540	1,448,038	1,493,826	3.2%
240000 School Building Administration	3,475,850	3,626,423	3,814,118	5.2%
250000 Business Administration	22,027,015	25,138,173	17,167,056	(31.7%)
260000 Central Services	415,933	387,440	409,360	5.7%
270000 Insurance & Judgments	686,837	704,164	736,916	4.7%
280000 Debt Services	-	-	9,523	100.0%
290000 Other Support Services	1,818,402	1,786,007	1,664,118	(6.8%)
TOTAL SUPPORT SERVICES	<u>\$ 37,383,452</u>	<u>\$ 40,771,209</u>	<u>\$ 33,435,118</u>	(18.0%)
400000 TOTAL NON-PROGRAM TRANSACTIONS	<u>\$ 11,939,972</u>	<u>\$ 12,238,796</u>	<u>\$ 13,913,895</u>	13.7%
TOTAL GENERAL FUND EXPENDITURES	<u>\$ 93,230,302</u>	<u>\$ 98,055,160</u>	<u>\$ 96,665,895</u>	(1.4%)
TOTAL GENERAL FUND REVENUE	\$ 95,234,479	\$ 95,786,296	\$ 96,665,895	0.9%
TOTAL GENERAL FUND EXPENDITURES	\$ 93,230,302	\$ 98,055,160	\$ 96,665,895	(1.4%)
General Fund Reserve	<u>\$ 2,004,177</u>	<u>\$ (2,268,864)</u>	<u>\$ 0</u>	(100.0%)
<u>GIFT FUND (Fund 21)</u>				
FUND BALANCE (End of Year)	\$ 316,306	\$ 613,452	\$ 613,452	0.0%
TOTAL GIFT FUND REVENUE	\$ 530,780	\$ 1,484,591	\$ 300,000	(79.8%)
TOTAL GIFT FUND EXPENDITURES	\$ 579,078	\$ 1,187,445	\$ 300,000	(74.7%)
Gift Fund Reserve	<u>\$ (48,298)</u>	<u>\$ 297,146</u>	<u>\$ 0</u>	(100.0%)
<u>SPECIAL EDUCATION FUND (Fund 27)</u>				
FUND BALANCE (End of Year)	\$ 0	\$ 0	\$ 0	0.0%
REVENUES				
100 Operating Transfers In	\$ 9,939,740	\$ 10,262,585	\$ 11,751,843	14.5%
200 Local Sources	0	0	0	0.0%
300 Interdistrict Payments	1,330,863	1,677,660	1,546,032	(7.8%)
500 Other Revenue from Intermediate Sources	9,990	16,462	4,000	(75.7%)
600 State Sources	3,453,860	3,938,687	3,626,813	(7.9%)
700 Federal Sources	1,450,511	1,508,465	2,257,674	49.7%
900 Other Revenues	839	24,359	990	(95.9%)
TOTAL SPECIAL EDUCATION FUND REVENUE	<u>\$ 16,185,803</u>	<u>\$ 17,428,218</u>	<u>\$ 19,187,352</u>	10.1%
EXPENDITURES				
100000 Instruction	\$ 11,364,442	\$ 12,120,254	\$ 13,717,307	13.2%
200000 Support Services	3,590,164	3,963,597	4,136,500	4.4%
400000 Non-Program Transactions	1,231,197	1,344,367	1,333,545	(0.8%)
TOTAL SPECIAL ED. FUND EXPENDITURES	<u>\$ 16,185,803</u>	<u>\$ 17,428,218</u>	<u>\$ 19,187,352</u>	10.1%

2020-21 Preliminary Budget - Fund Summary

	2018-19 Actuals	2019-20 Actuals	2020-21 Preliminary Budget	Percentage of Increase or Decrease
<u>DEBT SERVICE FUNDS (Fund 38 & 39)</u>				
FUND BALANCE (End of Year)	\$ 2,067,730	\$ 2,000,238	\$ 1,921,731	(3.9%)
TOTAL DEBT SERVICE FUNDS REVENUE	\$ 7,016,021	\$ 6,640,667	\$ 6,805,532	2.5%
TOTAL DEBT SERVICE FUNDS EXPENDITURES	\$ 6,712,294	\$ 6,708,159	\$ 6,884,039	2.6%
Debt Service Funds Reserve	\$ 303,727	\$ (67,492)	\$ (78,507)	16.3%
<u>LONG TERM CAP IMPROVE TRUST FUND (Fund 46)</u>				
FUND BALANCE (End of Year)	\$ 1,035	\$ 1,048	\$ 1,048	0.0%
TOTAL LONG TERM CAP IMPROVE TRUST REVENUE	\$ 21	\$ 13	\$ 0	(100.0%)
TOTAL LONG TERM CAP IMPROVEMENTS EXP	\$ 0	\$ 0	\$ 0	0.0%
Capital Projects Fund Reserve	\$ 21	\$ 13	\$ 0	(100.0%)
<u>CAPITAL PROJECTS FUND (Fund 49)</u>				
FUND BALANCE (End of Year)	\$ 0	\$ 0	\$ 0	0.0%
TOTAL CAPITAL PROJECTS FUND REVENUE	\$ 8,379	\$ 0	\$ 0	0.0%
TOTAL CAPITAL PROJ. FUND EXPENDITURES	\$ 375,047	\$ 0	\$ 0	0.0%
Capital Projects Fund Reserve	\$ (366,668)	\$ 0	\$ 0	0.0%
<u>FOOD SERVICE FUND (Fund 50)</u>				
FUND BALANCE (End of Year)	\$ 649,503	\$ 388,789	\$ 381,452	(1.9%)
TOTAL FOOD SERVICE FUND REVENUE	\$ 3,078,938	\$ 2,435,266	\$ 3,172,954	30.3%
TOTAL FOOD SERVICE FUND EXPENDITURES	\$ 2,926,720	\$ 2,695,980	\$ 3,180,291	18.0%
Food Service Fund Reserve	\$ 152,218	\$ (260,714)	\$ (7,337)	(97.2%)
<u>PRIVATE BENEFIT TRUST FUND (Fund 72)</u>				
FUND BALANCE (End of Year)	\$ 17,860	\$ 17,618	\$ 17,618	0.0%
TOTAL PRIV. BENEFIT TRUST FUND REVENUE	\$ 422	\$ 258	\$ 1,200	365.1%
TOTAL PRIV. BEN. TRUST FUND EXPENDITURES	\$ 1,285	\$ 500	\$ 1,200	140.0%
Private Benefit Trust Fund Reserve	\$ (863)	\$ (242)	\$ 0	(100.0%)
<u>EMPLOYEE BENEFIT TRUST FUND (Fund 73)</u>				
FUND BALANCE (End of Year)	\$ 73,535	\$ 264,250	\$ 301,250	14.0%
TOTAL EMPLOYEE BEN. TRUST FUND REVENUE	\$ 1,814,857	\$ 2,472,717	\$ 1,774,555	(28.2%)
TOTAL EMPL. BEN. TRUST FUND EXPENDITURES	\$ 1,988,700	\$ 2,282,002	\$ 1,737,555	(23.9%)
Employee Benefit Trust Fund Reserve	\$ (173,843)	\$ 190,715	\$ 37,000	(80.6%)
<u>COMMUNITY SERVICE FUND (Fund 80)</u>				
FUND BALANCE (End of Year)	\$ 114,855	\$ 271,466	\$ 271,466	0.0%
TOTAL COMMUNITY SERVICE FUND REVENUE	\$ 372,601	\$ 658,860	\$ 658,860	0.0%
TOTAL COMMUNITY SERV. FUND EXPENDITURES	\$ 392,904	\$ 502,249	\$ 658,860	31.2%
Community Service Fund Reserve	\$ (20,303)	\$ 156,611	\$ 0	(100.0%)
Gross Total Expenditures - All Funds	\$ 122,392,133	\$ 128,859,713	\$ 128,615,192	(0.2%)
Less: Interfund Transfers and Payments - All Funds	\$ 9,939,740	\$ 10,262,585	\$ 11,751,843	14.5%
NET TOTAL EXPENDITURES - ALL FUNDS	\$ 112,452,393	\$ 118,597,128	\$ 116,863,349	(1.5%)
Property Tax Levy - Fund 10	\$ 77,685,082	\$ 78,602,720	\$ 81,306,556	3.4%
Property Tax Levy - Fund 38	\$ 1,799,671	\$ 1,802,113	\$ 1,798,171	(0.2%)
Property Tax Levy - Fund 39	\$ 4,715,729	\$ 4,716,451	\$ 4,902,875	4.0%
Property Tax Levy - Fund 80	\$ 372,601	\$ 658,860	\$ 658,860	0.0%
TOTAL PROP. TAX LEVY (FDS. 10, 38, 39 & 80)	\$ 84,573,083	\$ 85,780,144	\$ 88,666,462	3.4%

Equalized Tax Levy Rate Per \$1,000



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

	2019-20 Adjusted Budget	2020-21 Preliminary Budget	Amount Change	% Change
General Fund	78,601,057	81,306,556	2,705,499	3.44%
Debt Service Fund (Non-Referendum)	1,802,113	1,798,171	(3,942)	-0.22%
Debt Service Fund (Referendum)	4,716,451	4,902,875	186,424	3.95%
Community Service	658,860	658,860	-	0.00%
	\$ 85,778,481	\$ 88,666,462	\$ 2,887,981	3.37%

Estimated Equalized Tax Levy Rate

	2019 Actual		2020 Estimated		Estimated Increase/ (Decrease)	% Change
All Municipalities	9.72	*	9.80	*	0.08	0.82%
Taxes on Home Valued at \$300,000	\$ 2,916	**	\$ 2,940	**		

**We are assuming a 2.5% 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.*

2019-20 Equalized Value	8,823,824,813
2020-21 Estimated Equalized Value	9,044,420,433

2019-2020 Gift Donors

Thank you for the generous donations made to School District of Elmbrook students and schools from July, 2019 through June, 2020.
Gifts to the District totaled over \$300,000.

Brookfield Elementary

American Cancer Society
Soerens - Borkowski Memorial Fund

Burleigh Elementary

Artsonia
Burleigh PTO
Elmbrook Education Foundation
Fed Ex
First Financial USS
Huterra Foundation
NML
School Sport Pics

Dixon Elementary

Artsonia
City of Brookfield
Dixon PTO
Elmbrook Education Foundation

Swanson Elementary

Artsonia
Burghardt Sporting Goods
Coca Cola
Elmbrook Education Foundation
Nancy Yttre
Swanson PTO

Tonawanda Elementary

Artsonia
Elmbrook Education Foundation
Kiwanis Club
Tonawanda PTO

Pilgrim Park Middle School

Elmbrook Education Foundation
KM Sports
Lifetouch National School Studios
PPMS PTO

Wisconsin Hills Middle School

Burghardt Sporting Goods
Dr. & Mrs. Amir Daniel
Elmbrook Education Foundation
Fernanda Lima
WHMS PTO

Fairview South School

Allgaier Foundation
Box Tops
Burghardt Sporting Goods
Elmbrook Education Foundation
Knights of Columbus
United Way

LAUNCH

Elmbrook Education Foundation
Elmbrook Rotary
Pro Health Care Medical Associates Inc

Community Relations

Elmbrook Education Foundation

Brookfield Central High School

All American Publishing
Ascention
Avid Class 21
BC Booster Club
BC Jr Lancer Basketball
BCHS Applause
BCHS Wrestling
BSN
Burghardt Sporting Goods
Capitol Hill Senior Apts
Class Of '69 Reunion
Compton/Jacobsen Family
Country Financial
Edina HS
Elm Grove Women's Club
Elmbrook Education Foundation
Elmbrook Rotary
Empire Photography
Health-E-Vending
I Level Media Inc
Jets Pizza
Junior Lancers
K12 Licensing
KM Sports
Luke Homan Foundation
Menomonee Falls School District
Ohiopyle
Pasternak & Zirgibel
Pepsi
Royal Publishing
Rush Media Company
Ryan & Beth Keane
Sarah and Gregory Heideman
Scholarship America
Shorewest Realtors
Spartan Athletic Booster Club
Toby & Scott Turner
Waukesha State Bank
WI State Golf Association
WIAA Host School

Strive

DW & B Kellogg
WHMS PTO

Teaching and Learning

Burleigh PTO
Elmbrook Education Foundation
Tonawanda PTO

District Wide

City of Brookfield
Forever Friends
SFM Insurance

Brookfield East High School

All American Publishing
Alonso Munoz
American Family Insurance Hansen Agency
Andrew Klimpel
Anthony Peters
Assoc Engineering Corp
BEHS Friends Of Fine Arts Inc.
Beth Zupec-Kania
Bob Schneider
Brew City Entertainment
Brian Dombrowicki
Brian Rusk
Brookfield Fastpitch Stars
Brookfield Hockey Center Ice Club
Brookfield Youth Jr Spartan
Brooks Fleming
Bryant & Stratton
Burghardt Sporting Goods
Daniel Doyle
Daniel Meissner
Empire Photography
Engman Taylor
Enterprise Rent A Car
Eric Hess
First Bank
Ford Drive 4ur School
Game Day Media
Gigi Nails
Health-E-Vending
Joseph Schick
Jr Spartan Basketball
Junior Spartan
K12 Licensing
Kelly Frank
Kenneth Dembny
Kevin Honkamp
Jayson Kielar
Madan Kandula
Margaret Kang
Mark Ehlinger
Mark Megal
Menomonee Falls High School
Michael Munnagle
Pat Mirasola
Muddy Pubbles Wall Paper & Paint LLC
Nguyen Phan
Nicole Crnkovich
Andrew Nosbusch
Orlander Group
Pel Industries
Pepsi
Play On Sports
Kevin Rigg
Spratan Athletic Booster Club
Mitch Weber
Stephen M Fisher & Associates
The Hoff Group, Inc.
Thomas Karst
Tim Cross
Waukesha County Community Foundation
Westmoor Country Club
William Aslin

Budget Hearing and Annual District Meeting of the School District of Elmbrook
Central Administration Offices Board Room
September 23, 2019

Present: Allgaier, Boucher, Lambert, Malnar, Sun, Wheeler, Wilson; Hansen, Sereno, Sobocinski and approximately 14 electors.

The Budget Hearing for the 2019-2020 Operating Budget of the School District of Elmbrook was called to order at 6:00 p.m. by Board President Kathryn Wilson. Ms. Wilson introduced members of the Board of Education and administrators.

Board Treasurer Glen Allgaier provided District financial comparison data with benchmark districts and highlighted revenue and expenditure changes in all funds. Allgaier reported on three areas of strategic focus for the district: personalized learning for all students, competitive compensation for all staff, and financial stability and sustainability. Financial highlights for 2019-20 include an increase in per pupil funding, stabilization of healthcare costs, low administrative expense, and a tax increase of 3.24%. Allgaier also reported on capital improvement projects, the Administration Building Relocation, Tonawanda gymnasium and HVAC projects, Athletic Facilities improvements, and Innovation Projects. Ongoing and future areas of investigation will include athletic facilities, large learning spaces such as cafeterias and libraries, and major infrastructure maintenance such as HVAC, roofs, and paving.

Tom Gehl asked the board about the enrollment figures cited and whether the decline is evenly spread over all grade levels. Amy Abplanalp asked about student fees, what the average cost per pupil is and recommended listing it on the website.

Board President Kathryn Wilson thanked 2018-2019 donors of gifts to the District, noting extraordinary donations of more than \$500,000. Donors and the schools to which they donated included:

- Brookfield Elementary - Brookfield Elementary School Families, Brookfield Elementary School PTO, Outsource America, Stephanie L Soerens, and Visual Image Photography.
- Burleigh Elementary - Burleigh Elementary School Families, Burleigh Elementary School PTO, Elmbrook Education Foundation, and Visual Image Photography.
- Dixon Elementary - Dixon Elementary School PTO and Lee Recreation.
- Swanson Elementary - Coca Cola, G9, Hardie Razz Kids Subs, JP Morgan Chase, Jump Rope for Heart, Swanson Elementary School PTO, and VIP Photography.
- Tonawanda Elementary - Artsonia, Kiwanis Club of Elm Grove, and Tonawanda Student Senate.
- Pilgrim Park Middle - Brookfield Wrestling, Elmbrook Education Foundation, Lifetouch, Pilgrim Park Middle School PTO, Pilgrim Park Middle School Senate, and Scholastic Book Fair.
- Wisconsin Hills Middle - Brookfield Wrestling Club, Elmbrook Education Foundation, State of Wisconsin Department of Public Instruction, and Wisconsin Hills Middle School PTO.
- Brookfield Central High School - All American Publishing, BC Cares, Brookfield Central High School Lancers Booster Club, Brookfield Central High School PTO, Bigler Baseball, Elmbrook Education Foundation, Empire Photography, Jostens, Karen Gill and Kenneth Schellin, Ohioypyle Prints, Royal Publishing, Storyville Holdings, WIAA New Sports Radio, WIAA Yellow Dog Broadcasting.
- Brookfield East High School - All American Publishing, Brookfield East High School PTO, Boulder Junction, Brookfield Hockey Center Ice Club, Charles Fleming, Elm Grove Women's

Club, Elmbrook Education Foundation, Elmbrook Swim Club, Empire Photo, Gerald F. Stern – Pershing, Hayden Financial, Home Team Marketing, Huddle Tickets, Moston Contracting & Remodel, Play On Sports, Spartan Athletic Booster Club, and Study A Thon.

- Fairview South School - Eppstein Uhen Foundation, The Braeger Family, and West Allis Knights of Columbus Charities.
- LAUNCH - Medical College of WI.
- Project STRIVE - Modern Woodmen.

The Budget Hearing was adjourned by Board President Kathryn Wilson at 6:45 p.m.

Board President Kathryn Wilson called the Annual District meeting to order at 7:00 p.m. in accordance with Wis. Stats. 120.08. The Pledge of Allegiance was recited. Board Clerk Linda Boucher read the official meeting notice.

Ms. Wilson requested nominations for Chair of the Annual Meeting. Tom Gehl nominated Ms. Sibylle Tasker as Chair of the Annual Meeting. There were no further nominations from the floor. The nomination of Sibylle Tasker as Chair of the Annual Meeting was carried on a voice vote. The meeting was turned over to Sibylle Tasker at 7:03 pm. Rules governing speaking and voting during the Annual District Meeting were introduced.

Motion by Scott Wheeler to approve the 2019 Annual Meeting agenda. The motion was seconded by Allison Malnar and carried on a voice vote.

Report from the Board President – Board President Kathryn Wilson reflected on living in a period of unprecedented change. Through most of human history, change has come slowly. We were hunter-gatherers, then herders, then farmers living in permanent settlements. Empires rose and fell. Epochs endured for centuries. Then the Rubicon and the Rhine and the Mighty Oceans were crossed, our knowledge and technology expanded, and the pace of change quickened. Today ideas and opportunities, developments for good and for ill, swirl around us so rapidly it can be hard to separate the blips and flashes from the true advances. We love innovation, and we are unsettled by change. For some of us, cognitive dissonance is the new norm. We are living in an age of unprecedented change, and it was ever thus.

Our common history as North Americans is punctuated—nay, imbued--with revolution of one sort and another. From colonial days, we have experienced the agricultural revolution with advances in agronomy and animal husbandry, religious reforms and religious freedom, the Enlightenment, the age of exploration, the abomination of slavery and the cataclysm to end it, the industrial revolution that moved from horse power to water power to steam power to electricity and the internal combustion engine, two world wars, the defeat of fascism, the cold war, the space age, and what we *thought* of as the information age only to learn that THIS is the information age.

Common medical equipment has more computing power than the Space Shuttle. The smart phone you carry around--and even drop occasionally--has more computing power than the Apollo navigation computer, perhaps more computing power than all of NASA at the time of the moon landing. We have immediate access to so much information that we struggle to manage it. That is just one of the many reasons educators are more important now than ever. Teachers facilitate the learning that our children will need to navigate the vast and expanding universe at their fingertips. Teachers are the warm demanders who build mental stamina, intellectual curiosity, and capacity for critical thinking. Teachers impart the knowledge and skills necessary for citizens of a self-governing nation.

As you consider the financial information shared by Dr. Allgaier a bit earlier, as you hear Dr. Hansen speak about innovative programs and student achievement, consider all that our teachers do to make

these things possible. Elmbrook truly is a destination district, a fact that I attribute to good governance by this school board and excellence in teaching. This is a time of unprecedented change. And the more things change, the more things stay the same: thriving communities depend on great teachers. Without our teachers, no amount of money or technology or good governance would suffice.

Report from the Superintendent – Superintendent Mark Hansen highlighted how the work of the District aligned to the District Strategy. The District's vision of a Great Place to Learn, a Great Place to Work, and a Great School District resulted in community engagement, and statewide student and staff recognition.

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

Motion by Jian Sun to authorize reimbursement of actual and necessary board members' expenses for travel outside the School District in the performance of duties. The motion was seconded by Jean Lambert. Mrs. Tasker reported that the 2019-2020 budget for actual and necessary Board members' expenses for travel outside the District in performance of duties is \$2,000 for the entire Board. The motion carried on a voice vote.

Motion by Glen Allgaier that the 2019-2020 salary for each Board of Education member include a salary stipend of \$4,200. The motion was seconded by Jean Lambert. The motion carried on a voice vote.

Motion by Jean Lambert that a tax levy of \$77,097,610 be approved for the General Fund; that a tax levy of \$1,802,446 be approved for the non-referendum debt service fund; that a tax levy of \$4,716,451 be approved for the referendum-approved debt service fund; and that a tax levy of \$536,749 be approved for the Community Service Fund to support the School District of Elmbrook's 2019-20 Budget. The motion was seconded by Linda Boucher and carried on a voice vote.

Motion by Glen Allgaier to authorize the School District of Elmbrook Board of Education to lease suitable buildings for a period not exceeding 20 years with annual rentals fixed by the lease pursuant to Section 120.10(5), Wisconsin Statutes. The motion was seconded by Linda Boucher and carried on a voice vote.

Motion by Scott Wheeler to authorize the School District of Elmbrook Board of Education, in addition to any other authority, to lease school sites, buildings, and/or equipment not needed for school purposes to any person for any lawful use at a reasonable rental pursuant to Section 120.13(25), Wisconsin Statutes. The motion was seconded by Linda Boucher and carried on a voice vote.

Motion by Allison Malnar to establish the date of the 2020 Annual Meeting as Monday, September 28, 2020. The motion was seconded by Linda Boucher and carried on a voice vote.

Mrs. Tasker announced that there was no further business to come before the Annual District Meeting and adjourned the meeting at 7:23 p.m.


Kathryn Wilson, Board President