

# **School District of Elmwood**

**Budget Hearing and Annual Meeting**

**Monday, August 21, 2017**

**7:00 p.m.**



## *Superintendent's Message*

Welcome to the 2017 School District of Elmwood Annual Meeting. In Wisconsin, the annual meeting has a long historical governance of public schools grounded by specific powers enumerated in statutes (Section 120.10, Wis. Stats.). For the annual meeting, these statutes empower electors of the school district by providing them an opportunity to voice their opinion on the proposed budget. While electors do not have the power to amend, approve or disapprove the budget, electors do have the opportunity to provide input which may be considered by the school board in its decisions regarding the final budget adoption.

This booklet includes information on a variety of topics including a detailed outline of the district budget. There are a number of graphs and charts included to help illustrate components that are included in the budget. Please take time to examine this booklet and its contents to further develop your understanding of the programs and services provided by our school district.

### **Mission Statement:**

**The School District of Elmwood believes that we must make a concerted effort to help each student develop feelings of self worth and confidence which will enable each to experience a sense of pride and accomplishment in our highly technological and rapidly changing society.**

**Our multi-faceted educational program involves development and utilization of skills, attitudes, and values which enables each student to develop potential as an individual and make useful contributions as a member of society.**

**School District of Elmwood**  
**FY2018 Annual Meeting and Budget Hearing Notice**

**NOTICE OF BUDGET HEARING**

Notice is hereby given to the qualified electors of the School District of Elmwood that the budget hearing will be held at the Elmwood High School gym on the **21<sup>st</sup> day of August 2017, at 7:00 p.m.** Detailed copies of the budget are available for inspection in the District's office at 213 S. Scott Street, Elmwood, Wisconsin.

**NOTICE OF ANNUAL MEETING**

Notice is hereby given to the qualified voters of the School District of Elmwood that the Annual Meeting of the District will be held in the Elmwood High School gym for the transaction of business on **Monday, August 21, 2017 at 7:15 p.m.**

Dated this 1<sup>st</sup> day of August, 2017  
Sandra Weix, District Clerk

## ***School Board and Administration***

While rendering years of community service, school board members meet new challenges while seeking new opportunities for educational improvement for the students of the Elmwood School District.

The school board is made up of seven (7) members elected to three-year terms.

### **Board of Education**

### **Three Year Term**

Ms. Brooke Glaus, President	2017-2020
Mr. Craig Feuker, Vice President	2015-2018
Ms. Sandra Weix, Clerk	2016-2019
Mr. Bernard Christman, Treasurer	2017-2020
Ms. Susan Dzubay, Member	2015-2018
Mr. Adam Carson, Member	2016-2019
Mr. Gabriel Weix, Member	2015-2018

### **Administrative Staff**

Paul E. Blanford, Superintendent/4K – 5 Principal

Chris Segerstrom, 6-12 Principal

### **Administrative Assistants**

Nicole Freiermuth, 6 – 12/ Activities Secretary

Linda Garfield 4K – 5 / District Secretary

Billy Mark, District Bookkeeper

All school districts are agencies of the state. The Wisconsin Constitution and Statutes define the school board's authority and responsibility to operate the school district.

### ***Meetings***

The regular meetings of the school board are usually held on the third Monday of each month. The meetings are held at the Board Room within the school office located at 213 S. Scott Street, Elmwood, Wisconsin at 7:00 p.m. The public is cordially invited to attend.

**School District of Elmwood**

**Budget Hearing and Annual Meeting – August 21, 2017**

**Budget Hearing Agenda – 7:00 p.m.**

1. Brooke Glaus, President, will call the budget hearing to order.
2. Reading of the notice of the budget hearing.
3. Presentation of the proposed 2017 – 2018 budget.
4. Discussion of the proposed budget.
5. Adjourn

**Annual Meeting Agenda – 7:15 p.m.**

1. Brooke Glaus, President, will call the annual meeting to order.
2. Reading of the notice of the annual meeting.
3. Elect a chairman. (In the event the school clerk is absent, elect a person to act as clerk.)
4. Read and approve minutes from the last annual meeting (August 15, 2016).
5. Annual Report to the Electors
6. Resolutions:
  - A. BE IT RESOLVED that the School Board levy a tax of \$2,063,771 to operate the School District for the 2017 – 2018 fiscal year:
    - \$2,013,771 for operation
    - \$ 50,000 for debt service
    - \$2,063,771
  - B. BE IT RESOLVED that the School Board levy a tax of \$25,000 for the purpose of the activities of the Community Service Fund (80);
  - C. BE IT RESOLVED that the School Board is hereby authorized, during the current school year, to sell and dispose of any tangible personal property belonging to the school district that is determined by the school board to be no longer needed for school purposes {Wis.120.10 (12)};
  - D. BE IT RESOLVED that the school board members be authorized to receive payment of actual and necessary expenses while traveling in the performance of their duties;
  - E. BE IT RESOLVED that the school board member's salaries are to be established at a total of \$5,725 allocated for salaries and with a meeting stipend of \$25 per meeting;
  - F. BE IT RESOLVED that the school board hereby be authorized to apply any remaining fund balance to be designated for working capital;
  - G. BE IT RESOLVED that the 2018 Annual Meeting date be set for Monday, August 20, 2018.
7. Consider any other business that may properly come before the annual meeting and budget hearing.
8. Adjournment.

SCHOOL DISTRICT OF ELMWOOD  
BUDGET HEARING and ANNUAL  
MEETING MINUTES

August 15, 2016

BUDGET HEARING

1. Budget Hearing was called to order at 7:05 pm by School Board President B. Glaus.  
Present: Board Members, B. Christman, S. Weix, A. Carson, G. Weix, B. Glaus, C. Feuker and S. Dzubay; Superintendent P. Blanford, Middle School/High School Principal C. Segerstrom, two school district electors and three guests.
2. President Glaus read the notice of the Budget Hearing.
3. Superintendent Blanford presented the proposed 2016-2017 budget, explained the various funds and expenses that make up the budget and answered the few questions brought up by the electors.
4. The Budget Hearing was adjourned at 7:40 pm by President Glaus.

ANNUAL MEETING

1. Annual Meeting was called to order at 7:40 pm by President B. Glaus.
2. President B. Glaus read the notice of the Annual Meeting.
3. Nominations were opened to elect a Chairman for the meeting. Gabe Weix nominated Brooke Glaus as Chairman. There being no other nominations, a motion was made by Gabe Weix, seconded by Craig Feuker to close nominations and cast a unanimous ballot for Brooke Glaus. Voice vote, motion carried.
4. Sandra Weix acted as Clerk for the meeting. Minutes from the last Annual Meeting on August 17, 2015 were distributed to each of the electors present. Motion was made by Adam Carson and seconded by Bernie Christman to approve the minutes as printed. Voice vote, motion carried.
5. Superintendent P. Blanford presented an annual report and comments on district accomplishments, goals and challenges to date.
6. Resolutions:
  - A. Request for tax levy: Motion was made by Bernie Christman and seconded by Gabe Weix to resolve that the School Board levy a tax of \$1,935,868 to operate the school district for the 2016-2017 fiscal year. Of that sum, \$1,885,868 is for operation and \$50,000 for debt service. Voice vote, motion carried.
  - B. Motion by Sandra Weix, seconded by Susan Dzubay to resolve that the School Board levy a tax of \$25,000 for the purpose of the activities of the Community Service Fund (80). Voice vote, motion carried.
  - C. Motion by Craig Feuker, seconded by Adam Carson to authorize the School Board, during the current school year, to sell and dispose of any tangible personal property belonging to the school district that is determined by the School Board to be no longer needed for school purposes. {Wis.120.10(12)}. Voice vote, motion carried.
  - D. Motion by Bernie Christman, seconded by Karen Blanford to authorize the school board members to receive payment of actual and necessary expenses while traveling in the performance of their duties. Voice vote, motion carried

- E. Motion by Billy Mark, seconded by Karen Blanford to resolve that the school board members' salaries are to be established at a total of \$5,725 allocated for salaries and with a meeting stipend of \$25 per meeting. This sum is unchanged from last year. Voice vote, motion carried.
  - F. Motion by Susan Dzubay, seconded by Sandra Weix to authorize the School Board to apply any remaining fund balance to be designated for working capital. Voice vote, motion carried.
  - G. Motion by Craig Feuker, seconded by Adam Carson to resolve that the 2017 Annual School Meeting and Budget Hearing date be set for Monday, August 21, 2017 beginning at 7:00 pm. Voice vote, motion carried.
7. There being no other business brought forth, the meeting was adjourned at 7:50pm by President Brooke Glaus.

Respectfully submitted by Sandra Weix, Clerk of Elmwood School Board

## Elmwood School District – 2017-18 Budget Development

The budget development process is based upon an overall departmental/entity budget model which establishes allocation amounts based on the prior year budget and determined projected needs for the current year.

The state's imposed revenue limit is still the controlling factor in the budget development process. Over 93% of the total Fund 10 revenue comes from three sources that make up the revenue limit: property taxes, state equalization aid, and computer aid. The local property tax levy accounts for 38.9% of that total. Under the revenue limit, state equalization aid determines the tax levy amount because of the relationship between state equalization aid and the property tax levy under the formula. The final equalization aid amount will not be established by the Wisconsin Department of Public Instruction (DPI) and available to school districts until mid October, therefore the actual tax levy amount cannot be determined until mid October. The projections that follow are based upon the best information available to the district as of mid September.

### General Fund 10

The General Fund (Fund 10) is referred to as the maintenance and operations fund and includes the major activities of the district except for the required segregation of monies to other specific funds. Most transactions of the district are recorded in Fund 10. As shown on this table, state sources of revenue account for 53.6% of all revenues for the school district. This includes equalization aid as well as categorical aid for transportation, library aid, and other state funded grants.

<b>GENERAL FUND</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance	1,565,815.86	1,566,767.64	1,566,767.64
<b>Ending Fund Balance</b>	<b>1,566,767.64</b>	<b>1,566,767.64</b>	<b>1,522,524.64</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
Transfers-In (Source 100)	16.07	0.00	0.00
Local Sources (Source 200)	1,948,671.64	1,950,654.23	2,039,271.00
Inter-district Payments (Source 300 + 400)	282,821.50	297,213.66	274,920.00
Intermediate Sources (Source 500)	1,475.00	1,566.00	0.00
State Sources (Source 600)	2,685,011.61	2,851,773.30	2,773,192.00
Federal Sources (Source 700)	91,221.55	86,376.19	67,085.00
All Other Sources (Source 800 + 900)	23,063.23	68,141.33	12,000.00
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>5,032,280.60</b>	<b>5,255,724.71</b>	<b>5,166,468.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
Instruction (Function 100 000)	2,192,685.41	2,229,464.83	2,380,885.00
Support Services (Function 200 000)	2,020,456.43	2,067,611.13	2,189,775.00
Non-Program Transactions (Function 400 000)	818,186.98	958,648.75	640,051.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>5,031,328.82</b>	<b>5,255,724.71</b>	<b>5,210,711.00</b>

The general fund expenditures (2016-17 actual vs. 2017-18 budgeted) will decrease by .86% (\$45,013) this year. This decrease reflects an adjustment due to a drop in State and Federal revenues from FY17.

Instruction expenditures account for over half of the general fund budget. These include teacher and aide salaries & benefits, textbooks, and general supplies. Special education expenditures are shown in Fund 27 and only the transfer amount (expenditures over and above the state handicap aid revenue) and open enrollment expenditure amounts are included in the general fund under non-program transactions.

Support services includes maintenance and operations, capital maintenance projects, custodial salaries and benefits, property and casualty insurance, utilities, and transportation expenses to name a few examples.

### Special Project Fund 20

The Special Project Fund is comprised of one sub-fund, Fund 27. This fund is used to bring together all of the various direct special education revenues and expenditures necessary to support students in the District with special needs. The needs of these students are currently met by combining programs and services housed within our district with services provided through cooperative agreements with the Spring Valley and Plum City school districts, and through programs and services provided by the Cooperative Educational Service Agency #11 (CESA 11). Fund 27 expenditures are anticipated to be \$389,296.00, a decrease of 1.98% over the actual expenditures of FY17; this is due to decreased needs of students.

<b>SPECIAL PROJECTS FUND</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	(0.00)	0.00	0.00
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	371,710.98	397,169.94	389,296.00
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	371,710.98	397,169.94	389,296.00

### Debt Service Fund 30 (Funds 38 & 39)

The Debt Service Fund 30 has been established for the repayment of bonds sold by the school to finance or refinance referendum (Fund 39) and non-referendum (Fund 38) approved construction and remodeling projects. The source of repayment of the bonds is the debt service property tax levy. The district currently has one remaining bond debt to repay.

In 2009, the district replaced the boiler heating system utilizing the Qualified School Construction Bond Program (QSCB) by utilizing its non-referendum debt authority to obtain funds through the bond issue at 0% interest (Boiler project amount of \$500,000). The annual payment amount for this is \$50,000 with the final payment to be made in 2019.

The district currently has no referendum debt.

<b>DEBT SERVICE FUND</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance	50,276.89	50,268.18	50,273.22
<b>Ending Fund Balance</b>	50,268.18	50,273.22	50,273.22
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	50,007.36	50,005.04	50,000.00
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	50,016.07	50,000.00	50,000.00

## CAPITAL PROJECTS FUND 40

In April 2014, the district established a Fund 46 Long Term Capital Improvement Trust Fund to save funds for the future capital improvement projects. In the past three years, the district has accumulated a total of \$622,814.19 in Fund 46 to be used for future capital improvement needs.

<b>CAPITAL PROJECTS FUND</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance	10,000.00	320,591.73	622,814.19
<b>Ending Fund Balance</b>	<b>320,591.73</b>	<b>622,814.19</b>	<b>634,314.19</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>310,591.73</b>	<b>302,222.46</b>	<b>11,500.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

## Food Service Fund 50 (School Lunch Program)

The food service program provides breakfast, lunch, a la carte, and catering programs. The food service program receives revenues from reimbursements from the Federal School Lunch Program, from students purchasing meals, and from catering services provided. The expenditures within this budget, accounts for the employee's salaries and benefits, the cost of food and supplies, cost for equipment, and the maintenance of equipment. The \$12,967.88 increase in this fund represents an anticipated increase from the actual expenditures from last year.

<b>FOOD SERVICE FUND</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance	0.00	0.00	0.00
<b>Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>193,385.35</b>	<b>194,440.12</b>	<b>207,408.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>193,385.35</b>	<b>194,440.12</b>	<b>207,408.00</b>

## Student Activity Fund 60

The school district has a special relationship with student organizations and has established policy:

### Policy 600.11 Extra-Curricular Activity Account

The Board of Education shall authorize the establishment of a student body activity account for the operation and maintenance of that activity. Student body activities are defined as school clubs, classes and other related activities which are organized to raise money and/or promote a particular program, project, or subject area. Since student activity account funds are actually school district funds, it is essential that they be accounted for in a manner consistent with other funds of the school district.

Fund 60 accounts are kept on all student organizations that raise money and or expend money for the particular organization. The district bookkeeper oversees these funds as part of the school budget/accounting process.

## Community Service Fund 80

The community service fund can account for activities of the community where the district acts as the fiscal agent. The Fund 80 can be used to account for activities that are not elementary and/or secondary educational programs but have the primary function of serving the community, such as adult education, community recreation programs, elderly food service programs, community youth activities, and non-special education preschool or day care services. School districts are allowed to adopt a separate tax levy for this fund.

(Source DPI online: <http://www.dpi.state.wi.us/sfs/financeoverview.html>).

Community education classes continued to be very successful this past year. We look to continue these programs as a benefit to the community.

Community Service Fund 85 is designated for Elmwood Early Learning Center to use to place revenue from fees charged for child care services and to expend these funds for expenses of the program. The increase in Fund 80 is attributed to this anticipated revenue and expenses of Fund 85. These funds are not included in the tax levy; however, these funds do inflate the overall total budget as indicated in the increase on total funds shown on the section - Total Expenditures and Other Financing Uses – Page 13.

<b>COMMUNITY SERVICE FUND</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
Beginning Fund Balance	66,604.74	34,999.23	53,942.17
<b>Ending Fund Balance</b>	<b>34,999.23</b>	<b>53,942.17</b>	<b>73,882.17</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>9,871.25</b>	<b>34,002.25</b>	<b>263,400.00</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>41,476.76</b>	<b>15,059.31</b>	<b>243,460.00</b>

**School District of Elmwood**

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<b>EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>41,476.76</b>	<b>15,059.31</b>	<b>243,460.00</b>

<b>Total Expenditures and Other Financing Uses</b>			
<b>ALL FUNDS</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
<b>GROSS TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>5,687,917.98</b>	<b>5,912,394.08</b>	<b>6,100,875.00</b>
<b>Interfund Transfers (Source 100) - ALL FUNDS</b>	<b>536,594.43</b>	<b>586,310.35</b>	<b>272,651.00</b>
<b>Refinancing Expenditures (FUND 30)</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>NET TOTAL EXPENDITURES -- ALL FUNDS</b>	<b>5,151,323.55</b>	<b>5,326,083.73</b>	<b>5,828,224.00</b>
<b>PERCENTAGE INCREASE – NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR</b>		<b>3.39%</b>	<b>9.43%</b>

## Tax Levy

Utilizing the current revenue limit formula and basing the calculations on the current data available, the proposed Property Tax Levy shown below is based on the full Revenue Limit levy authority.

<b>PROPOSED PROPERTY TAX LEVY</b>			
<b>FUND</b>	<b>Audited 2015-16</b>	<b>Unaudited 2016-17</b>	<b>Budget 2017-18</b>
General Fund	1,926,001.00	1,928,150.00	2,013,781.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	50,000.00	50,000.00	50,000.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	0.00	25,000.00	25,000.00
<b>TOTAL SCHOOL LEVY</b>	<b>1,976,001.00</b>	<b>2,003,150.00</b>	<b>2,088,771.00</b>
<b>PERCENTAGE INCREASE -- TOTAL LEVY FROM PRIOR YEAR</b>		<b>1.37%</b>	<b>4.27%</b>

This proposed tax levy includes \$2,013,781.00 for the General Fund, \$50,000 for non-referendum debt, and \$25,000 for the Community Service Fund, for a total of \$2,088,771.00 for the 2017 -2018 property tax levy. This levy represents a 4.27 increase over the FY2017 levy. The final property tax levy will be set by the school board after the school board has made its decision in October.

## Summary

The School District of Elmwood serves 316 (8-21-17) students in grades Early Childhood – 12. The cost per student for education has risen in the district primarily because enrollment has fallen about 18% in the past ten years. For the next three years, it appears that our numbers will stabilize and then increase by virtue of our two smaller upper lever classes being replaced by larger ones in the lower levels. Currently we average 23 students per grade level with the highest number in a class at 33 and the lowest number at 11. As enrollments in grades “ebb and flow”, we will shift our staffing resources accordingly.

The administration and the School Board continue to examine how to adjust our budget to our changing needs. Financially, this District has done very well preparing for its future and sustainability. We appreciate your input into tonight’s meeting and we thank you for your support.