

Evansville Community School District

2008-09 Annual Budget Report

August 25, 2008 – 7:00 p.m.
Theodore Robinson Intermediate School LMC

MISSION STATEMENT

The Evansville Community School District, in active partnership with families and the community, will provide a positive learning environment that challenges all students to achieve personal excellence and become contributing citizens of the world community.

Dear Residents of the Evansville Community School District:

Thank you for taking the time to look over our annual report to the District. The School District annual meeting is at the heart of our democratic process. It gives every voting resident an opportunity to hear how the District has spent your money and how we hope to spend it the following year. It provides citizens the opportunity to ask questions and ultimately vote on approving the budget. We also use this report as an opportunity to share some of our student performance data to help you understand how our students are learning.

Planning for the next school year is a year round process. Our enrollment is increasing faster than state revenues come to us to cover those costs. Increasing costs and demands create many challenges to produce a budget that provides a quality education. The budgets presented in this document were again developed based on a process known as Program Based Budgeting. It involves committees made up of parents, staff and a principal for each building. Their prioritized results are then reviewed by the Administrative Team and the Board Finance Committee to arrive at the District wide priorities. Over 50 people gave up several evenings for this process. As a result, they shared that they feel more informed about the challenges facing schools and appreciated the opportunity to be involved. If you would like to be involved in the 2009-10 process, we will be recruiting new participants this fall and encouraging last year's participants to work with us again. The District is very grateful that we have so many people willing to be involved in our community.

Community involvement is reflected in several of the Board goals on page three. As a growing district we face new challenges for maintaining and planning for facilities that meet our increasing needs. A new Ad Hoc Long Range Planning Committee has formed and its first meeting was held on August 18, 2008. If the Committee decides to move forward, look for information on ways to get involved or simply let us know you are interested by contacting me at the District Office at 882-3386. We hope to determine by January if the District should recommend a land purchase for future schools and what the timeline might look like. Community approval of a referendum is required before any land would be purchased. We have had several inquiries about an indoor community swimming pool so the Committee will also consider that issue. Given the uncertainty of our economic times, finding the best answers for our community will be a challenge, but I am confident we will all be able to work together to find options that will work for Evansville.

Please call me if you have any questions or suggestions.

We look forward to serving you this year,

Heidi Carvin, District Administrator

District Profile and its Board of Education

The School District serves all or part of the following communities: City of Evansville, Towns of Center, Magnolia, Janesville, Porter and Union, Rock County, Town of Brooklyn, Green County, and Town of Rutland, Dane County.

District Office Staff

Heidi Carvin, District Administrator
Kelly Mosher, District Administrative Assistant
Theresa Daane, Director of Student Services
Linda Gard, Student Services/Administrative Technology Assistant
Paula Landers, Director of Instruction
Deb Olsen, Business Manager
Kaye Crocker, Business Services Assistant
Anne Gath, Director of Technology
Joe Francis, Director of Buildings & Grounds
Jenny Kalson, Director of Human Resources
Sue Deininger, District Receptionist/Clerk

School Board Members

Michael Pierick, President
Term Expires 2011

Dennis Hatfield, Vice-President
Term Expires 2011

Melissa Hammann, Clerk
Term Expires 2010

Art Phillips, Treasurer
Term Expires 2009

Jeff Herbers, Member
Term Expires 2010

Tina Rossmiller, Member
Term Expires 2009

Kathi Swanson, Member
Term Expires 2011

Principals

Louisa Havlik, Levi Leonard Elementary School
Vicki Lecy-Luebke, Theodore Robinson Intermediate School
Robert Flaherty, J.C. McKenna Middle School
Jamie Gillespie, Evansville High School
Brian Cashore, Associate High School Principal

Board Goals – 2008-09

Will be adopted at the September 8th board meeting.

Student Achievement

To maintain and advance student achievement through academics, extracurricular involvement, character education, nontraditional means, and prepare students for 21st Century citizenship and work.

Facilities

To develop a comprehensive plan to maintain and improve the physical facilities, and to plan for the long-range needs of the district using a process that engages the community.

Finance Management

To maintain financial stability while responding effectively to changing financial circumstances and focusing the allocation of financial resources upon district and administrative goals.

Communication and Community Support

To affirmatively engage the community in two-way communication via a structured and ongoing process, including the Framework for 21st Century learning.

Safety and Security

To create an environment that protects students, staff, visitors and facilities.

Your active involvement will help us achieve these goals. Some areas will be worked on primarily within each school and others will require work at the District level. If any of these goals are of interest to you, please contact me for conversations around how you might be involved in this partnership – Heidi Carvin - 882-3386.

2008 Annual Meeting
Monday, August 25, 2008
Theodore Robison Intermediate School LMC - 7:00 P.M.

Agenda

1. **Michael Pierick, President**
 - (a) Call to Order (pg. 5).
 - (b) Election of a Chairperson.

 2. **Melissa Hammann, Clerk**
 - (a) 2007 Minutes - for historical information only, no action to be taken (pg. 6).

 3. **Chairperson**
 - (a) Selection of Date for 2009 Annual Meeting. **Suggested Motion:** I move to grant the Board of Education the flexibility to set the date of the 2009 Annual Meeting between May 15, 2009, and October 31, 2009, at 7:00 pm. Under the requirements of WIS STAT. 117.08, 117.09 or 117.27.
 - (b) Board of Education Salaries for 2008-2009 (pg. 10).

 4. **Art Phillips, Treasurer**
 - (a) Review of District Debt Service Schedule (pg. 13).

 5. **Michael Pierick, President**
 - (a) 2008-2009 Budget Presentation and Discussion (pg. 15-26).
- 2007-2008 BUDGETS:**
- 1) General Fund 10 Budget (pg. 19).
 - 2) Special Revenue Trust Fund 21 Budget (pg. 20).
 - 3) Special Education Fund 27 Budget (pg. 21).
 - 4) Debt Service Fund 30 Budget (pg. 22).
 - 5) Other Capital Projects Fund 49 (pg. 23).
 - 6) Food Service Fund 50 Budget (pg. 24).
 - 7) Package & Cooperative Fund 90 Budget (pg. 25).
6. **ADOPTION OF TAX LEVY**
SUGGESTED MOTION: Mr. President: I move that there be and hereby is levied and assessed against the taxable property both real and personal, within the confines of the Evansville Community School District, to be raised during the coming year taxes in the amount of **\$7,003,303**, including **\$2,298,363** for debt service.
7. **Chairperson**
 - a. Call of Other Business or Discussion.
 - b. Motion to Adjourn.

All Welcome

The Annual Meeting is the opportunity for citizens to vote on the Evansville Community School District's proposed tax levy for 2008-09. Information about the levy is included in this Annual Report. We welcome your presence and participation at the meeting.

The Superintendent reports that proper notification of this meeting has been posted in accordance with the open meetings laws of the State of Wisconsin.

Notice for Annual District Meeting

Notice to Electors of the Annual Meeting of the Evansville Community School District, comprised of all or parts of the following municipalities, to wit: City of Evansville, Towns of Center, Magnolia, Janesville, Porter and Union, Rock County, Town of Brooklyn, Green County, and Town of Rutland, Dane County.

Notice is hereby given, that the Annual Meeting of the above named district will be held on the 25th day of August A.D., 2008.

Notice is further given that the business to be transacted at said Annual Meeting of said district will be as follows:

- (1) to hear, consider, examine and adopt the tax levy for the fiscal year of said district ending June 30, 2009.
- (2) to transact such other and further business as may be properly transacted at said meeting according to law.

TIME AND PLACE OF MEETING

Said Annual Meeting of the electors of said district will be held in the Theodore Robinson Intermediate School LMC at 7:00 P.M. Central Daylight Time on August 25th, 2008.

Dated this 6th day of August, 2008.

Melissa Hammann, District Clerk

NOTICE OF BUDGET HEARING

(Section 65.90(4))

Notice is hereby given to the qualified electors of the Evansville Community School District that the budget hearing will be held in the Theodore Robinson Intermediate School LMC on the 25th day of August, 2008, at 7:00 p.m. The summary of the budget is printed below. Detailed copies of the budget are available for inspection in the District Office at 340 Fair Street, Evansville, Wisconsin 53536.

Dated this 13th day of August 2008

Melissa Hammann, District Clerk

Note, public notice of this meeting given by posting at the District Office, Levi Leonard Elementary School Office, Theodore Robinson Intermediate School Office, J.C. McKenna Middle School Office, High School Office, Evansville School District Web Site: www.evansville.k12.wi.us, and by forwarding the agenda to the Evansville Review, M&I Bank, Union Bank & Trust and Eager Free Public Library.

Persons needing special accommodations or more specific information about the agenda items should call 882-5224, Ext. 3383 at least 24 hours prior to the meeting.

Please note that it is anticipated that more than one-half of the members of the school board will attend the budget meeting.

For Historical Information Only – No Action Required Annual Meeting Minutes – August 27, 2007

The Annual Meeting of the Evansville Community School District was held at the Evansville High School Media Room on August 27, 2007, at 7:00 p.m. pursuant to the notice in the Evansville Review as required by law.

There were 16 resident voters in attendance.

The meeting was called to order by Board President Michael Pierick.

Mr. Michael Pierick asked for nominations from the floor to elect a chairman. Motion by Mr. Mike Larson, seconded by Mr. Art Phillips, to nominate Todd Campbell as chairman for the meeting. Motion carried, voice vote.

Motion by Ms. Heidi Carvin, seconded by Mr. Art Phillips, to approve dispensing with the reading of the 2006 minutes and to approve the minutes. Motion carried, voice vote.

Motion by Mr. Dennis Hatfield, seconded by Ms. Tina Rossmiller, moved to grant the Board of Education the flexibility to set the date of the 2008 annual meeting between May 15, 2008, and October 31, 2008, at 7:00 p.m. under the requirements of Wis Stat. 120.08. Motion carried, voice vote.

Motion by Mr. Michael Pierick, seconded by Ms. Kelly Mosher, that the Board of Education officers be paid the current salary of \$1,300 and members \$1,200 for the 2007-08 term of office. Motion carried, voice vote.

Treasurer Art Phillips reviewed the Debt Service Schedule.

President Michael Pierick presented the 2007-08 budget, reviewing the preliminary budget, which showed a tax levy of \$6,280,011, and a mill rate of \$9.43. He reviewed the General (Fund 10), Special Revenue Trust (Fund 21), Special Education (Fund 27), Debt Service (Fund 30), Other Capital Projects (Fund 49), Food Service (Fund 50), Package & Cooperative (Fund 90) budgets, Total Expenditures and Other Financing Uses, and Property Tax Levy Summary.

Motion by Mr. Phil Hamilton, seconded by Mr. Brian Cashore, moved that there be and hereby is levied and assessed against the taxable property both real and personal, within the confines of the Evansville Community School District, to be raised during the coming year taxes in the amount of \$6,280,011, including \$2,176,660 for debt service. Motion carried, voice vote.

There being no other business, motion by Ms. Vicki Lecy-Luebke, seconded by Mr. Art Phillips, that the meeting be adjourned. Motion carried, voice vote.

Meeting adjourned at 7:14 p.m.

Respectfully submitted, Clerk, Melissa Hammann

EVANSVILLE COMMUNITY SCHOOL DISTRICT
2007-08 School Board Meeting History
Annual School District Meeting
Monday, August 25, 2008

The Board of Education was regularly scheduled and met on the second Monday of each month. In addition, 15 special meetings, and an annual meeting were held throughout the year.

In July 2007:

- A High School Block Schedule Study was presented.
- A Building and Trades House Committee was set up.
- Approval of an overnight trip for the football team.
- Donation of \$78,000 from Gridiron Club for new football field lights.

In August 2007:

- Back to School Days were held for entire district.
- JEDI Charter School presentation took place.
- K-5 school counselors presented the Wisconsin Comprehensive School Counseling Model.
- Summer 2008 Panama Trip was approved.
- 2007-08 budget was approved.
- 2007 annual meeting was held.

In September 2007:

- Wisconsin Rural Leadership Program was introduced.
- New elementary report cards were presented.
- Board/Administrative Team retreat was held to work on board goal development.
- Wisconsin Comprehensive School Counseling Model was approved.

In October 2007:

- Board discussed long range planning.
- Beverage contract procedures was discussed.
- A purchase card agreement with JPMorgan was approved.
- Board worked with consultant, Judy Whalen on board development.
- The tax levy was set at \$6,421,548.
- An expulsion hearing was held.

In November 2007:

- Beth Oswald was named Wisconsin Teacher of the Year.
- Plunkett Raysich Architects presented on building a community engagement process.
- 2008-09 program based budget parameters was presented.
- High school course changes to AP Environmental Science, International Business, and Ag classes were presented.
- Board member, Michael Larson, announced that he would not run for school board in April.

In December 2007:

- Moment of silence for student, Jared Fredrickson, who passed away.
- A Town Hall meeting grant to discourage underage drinking was received.

- 2006-07 student learning results were presented.
- Each building started their program based budget parameters meetings for the 2008-09 school year budget process.
- Board goals and action steps were approved.

In January 2008:

- Census Taker, John Willoughby, was thanked for his many years of service.
- Wisconsin Association of School Boards Convention was held.
- Overnight Jazzfest trip to LaCrosse was approved.
- Beverage contract, Seven-Up, was approved.
- Open enrollment limits for new students to the District entering grades K-3 and 9-12 were approved.
- A resolution urging the state to consider alternatives and improvements to the state assessment system was approved.

In February 2008:

- Band/choir trip to New York in 2009 was approved.
- High school student production took place.
- Summer school information sent to all staff.
- February 6 and 7 were snow days.
- School Bus Drivers Recognition Week was held.

In March 2008:

- Kindergarten screener took place.
- School board candidate forum was held.
- Rock Valley High School Conference Math meet, Evansville took first place.
- Student Robert O'Leary was selected as a Kohi Scholar.
- Dr. Larson, President of Blackhawk Technical College shared information.
- Presentation on the Gifted and Talented program.
- High school math department were advisors for the high school prom.
- The 2007-09 EEA contract was approved.
- Overnight field trip for Evansville High Mileage Vehicle (HMV) was approved.
- Wrestling co-op with Albany School District was approved.

In April 2008:

- Town Hall meeting was held.
- Board development with consultant Judy Whalen and Administrative Team took place.
- Oaths of office to board members: Kathi Swanson, Michael Pierick, and Dennis Hatfield.
- Administrator, Krista Jones, gave resignation.
- An expulsion hearing took place.
- Energy Fair held.
- Three libraries received We the People Created Equal, book shelf materials.
- Teacher, Dana Hurda, received a WICPA Educational Foundation Accounting Careers Awareness grant of \$1,200.
- Traffic study report was shared from Buildings & Grounds Committee meeting.

In May 2008:

- Most Wednesday evenings the high school held awards ceremonies.

- A special Olympics overnight trip was approved.
- High school low enrollment courses were approved.
- Musical, Annie Get Your Gun, was held.

In June 2008:

- Recognition of staff/retirements was held.
- Director of Special Education and Director of Instruction were hired.
- Summer school took place.
- Teacher, Sally Feeney, presented her experience with the Wisconsin Rural Leadership Program she participated in, and her trip to India.
- Building trades house project open house thank you took place.
- EEAA contract was approved.
- Bus contract with Ringhand Brothers Inc. was approved.
- Evansville received the Sports Award for a second year.

Each month the principals/administrators presented reports to the Board. Each board meeting the Buildings and Grounds, Transportation and Safety Committee, Finance Committee, and Long Range Planning Committee reported on their happenings.

In addition, the Policy Committee, Buildings and Grounds, Transportation and Safety Committee, and Budget Finance Committee met throughout the year and brought many updated policies, maintenance projects, and financial concerns, including staff contracts before the Board for approval.

Also, Program Based Budgeting Cluster Committee meetings were held between December and January in various buildings and district level.

Should The Compensation For School Board Members Be Increased?

Below is a listing of school board compensation for districts that belong to the Rock Valley Athletic Conference (*) and other surrounding school districts for the 2007-2008 school year. The Evansville School Board's salary is shown to be higher than the average of the twenty school districts listed.

COMPENSATION

DISTRICT	PRESIDENT	CLERK	TREASURER	MEMBERS	MEETINGS
Albany	\$ 400	\$ 500	\$ 500	\$ 400	\$ 10.00 Committee
Belleville	1,700	1,500	1,500	1,500	25.00 All
*Beloit Turner	1,300	1,100	1,100	1,100	0
*Big Foot	1,200	1,200	1,200	1,200	0
*Brodhead	1,050	1,050	1,000	1,000	0
Cambridge	1,050	1,050	1,050	1,050	0
*Clinton	1,100	900	900	900	0
Columbus	2,000	1,800	1,800	1,800	0
*Edgerton	500	500	500	300	+ 40.00/Meeting
Fort Atkinson	1,000	1,000	1,000	1,000	0
Lake Mills	1,500	1,500	1,500	1,500	0
McFarland	3,244.80	3,244.80	3,244.80	3,244.80	0
Marshall	1,417.56	1,255.15	1,255.15	1,100.69	0
Milton	1,600	1,600	1,600	1,600	0
Monticello	1,100	850	850	800	0
Oregon	1,350	1,000	1,000	900	0
*Palmyra-Eagle	1,064.28	1,064.28	1,064.28	964.28	0
*Parkview	500	200	0	0	50.00 All
Platteville	0	0	0	0	0
Stoughton	2,650	2,425	2,425	2,200	0
AVERAGE	\$1,225.08	\$1,130.44	\$1,118.53	\$1,074.27	
*EVANSVILLE	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,200	

MOTION: Board of Education officers be paid \$ _____ and members \$ _____ in salary for the 2008-2009 term of office.

Comparative School Information

The following chart is a snapshot of the District as it compares to 10 other schools we use for comparison purposes either because they are in our athletic conference, or their size or proximity makes them good comparables. The most recent information we have for is for the 2006-07 school year. I have also included the percentage increase/decrease since the previous year.

	Average Adjusted Gross Income	Property Value Per Student	Comparative Expenditures Per Student	Student Teacher Ratios	% Disabled
Evansville	\$47,216 (4% Increase)	\$342,000 (8.2% Increase)	\$8577 (7% Increase)	14.4/1 (5.6% Increase)	15.7% (6% increase)
Rank in Group	6 highest of 10	8 of 10	5 th highest of 10	4 th lowest of 10	6 th lowest of 10
Lowest	Whitewater \$38,652	Brodhead \$313,000	Whitewater \$7958	Oregon 13.7	East Troy 9.6%
Highest	Oregon \$60,063	East Troy \$828,000	Oregon \$9350	Milton 17.1	Edgerton 17.5%

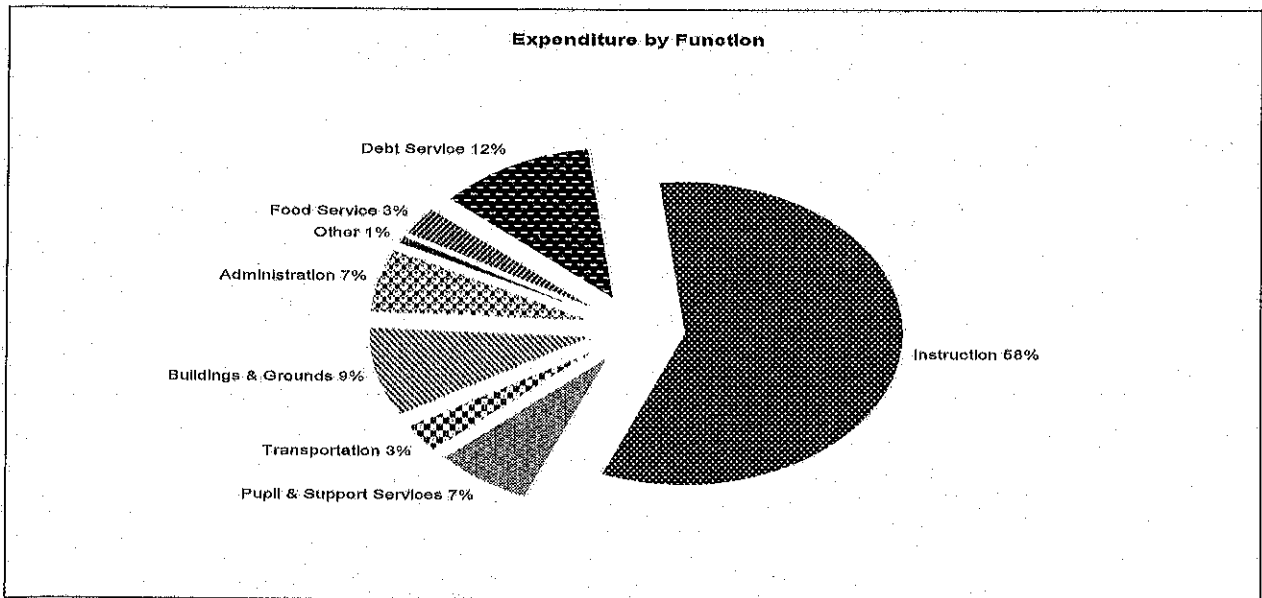
The increase in class size in 2006-07 was due to an unanticipated enrollment increase. There was a slightly smaller decrease in enrollment 2007-08. We are projecting our largest enrollment ever of 1842 in 2008-09 and have added staff to help serve the additional population. While the adjusted gross income of our residents is average, we are relatively low in the property value behind each student. The net effect of this is that our property taxes will be higher for the same amount of expenditures as other districts.

Our per student expenditures are in the middle of the comparison group. This is a real asset given that our class sizes are also relatively low in the group. Although our class sizes are generally rising, so are everyone else's so our relative position remains high. We make every effort to keep expenditures low while providing quality personal service to our students, their families, and the community. Low class sizes have been a high priority for Evansville for many years.

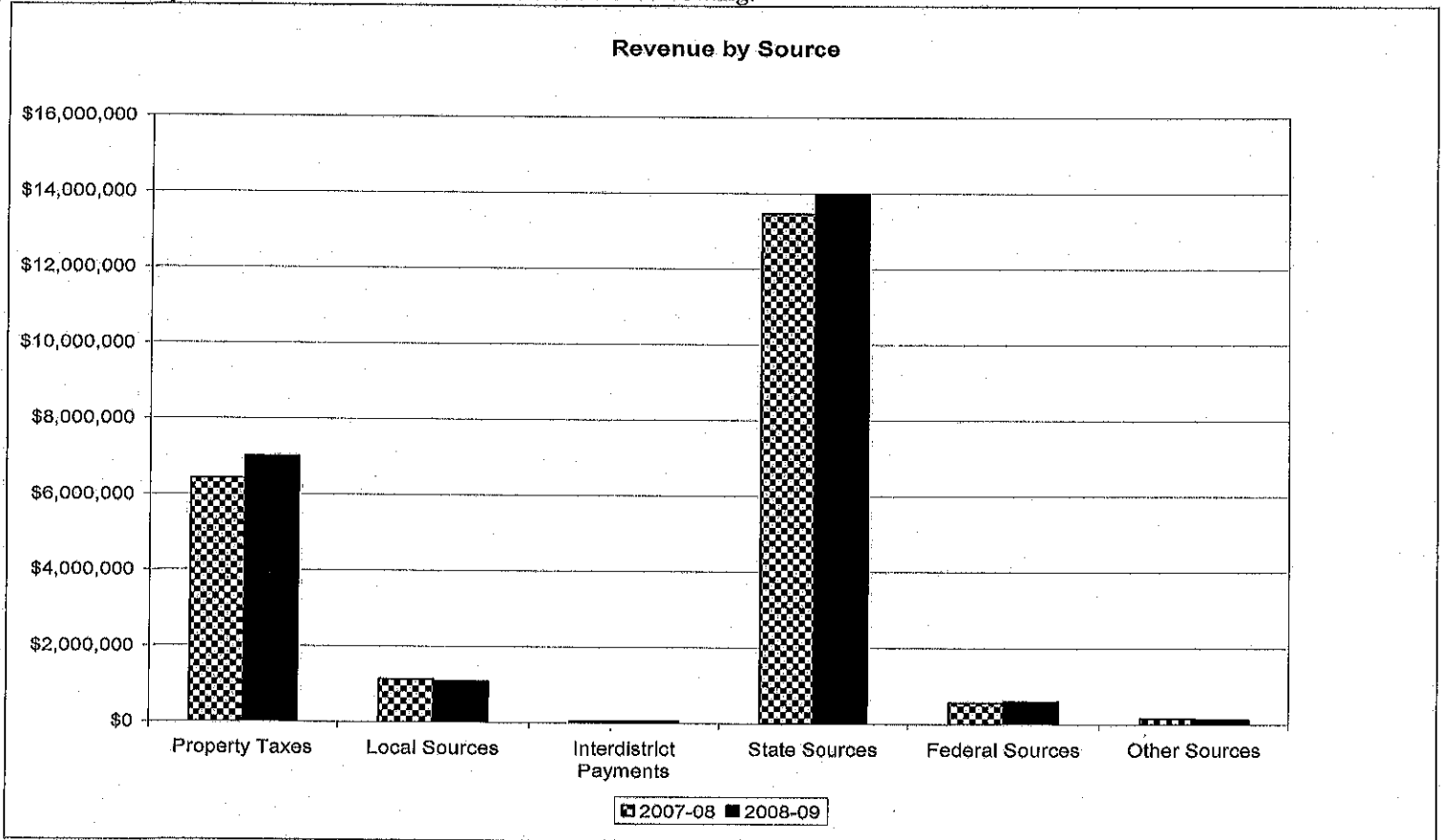
2006-07 Comparative Assessment Data

	Fourth Grade Reading WKCE	Eighth Grade Reading WKCE	Tenth Grade Reading WKCE	Average ACT
Evansville	81	88	82	23.1
Rank	7 th of 10	Tied for 5th	Tied for 5th	3 highest of 10
Lowest	Whitewater 73	Whitewater 86	Edgerton 71	21.5 Whitewater
Highest	McFarland 94	East Troy 91	Stoughton 87	McFarland 23.7

The differences between our schools are relatively small and shift from year to year. We have particularly been focusing on our ACT scores and continue to make curriculum improvements K-12 that we believe will positively impact these scores in the long run. We have just received our 2006-07 ACT results and we are at or above the state average for the third year in a row.



The above chart analyzes the proposed 2008-09 expenditures by function. This format categorizes expenditures by reason or purpose. "Instruction" includes costs for direct interactions between teachers and students. The "Pupil & Support Services" category includes expenditures for libraries, counselors, curriculum and technology directors, physical and occupational therapists, psychologists, pupil services director, and staff development. The "Transportation" function includes the cost of regular bus transportation and co-curricular travel. The "Building & Grounds" category represents the cost of maintaining the facilities, including utilities. The "Administration" function reflects the cost of operating the offices, including wages and benefits of the district administrator, principals, and the business manager. Workers compensation insurance, property insurance, liability insurance, postage, and telephone costs are included in the "Other" category. "Food Service" represents the cost of operating the district's breakfast and lunch programs. The "Debt Service" function includes the principal and interest payments for debt incurred to build and remodel facilities and pay off the unfunded pension liability and interest on short-term cash flow borrowing.



The above chart illustrates the different revenue sources of the district for 2007-08 and 2008-09. As indicated above, the majority of the revenue comes from property taxes and state aid. These two sources provide 92% of the revenue needed to operate the district. "Local Sources" is the next largest revenue source and includes food service sales, student fees, co-curricular admissions, and interest income and accounts for approximately 4.7% of total revenues.

DEBT SERVICE STRUCTURE

ISSUE DATE	ISSUE TYPE	ORIGINAL AMOUNT	INTEREST RATE	MATURITY DATE	PRINCIPAL BALANCE 6/30/2008
07/01/92	*** School Imp. Bonds	5,290,000	3.9 - 5.05%	2012	1,635,000
10/01/01	** School Imp. Bonds	25,515,000	3.0 - 5.50%	2020	24,650,000
01/31/04	* State Trust Fund Loan	1,444,195	5.25%	2021	1,229,407

DEBT SERVICE SCHEDULE

Year Due	School Imp. Bonds			State Trust Fund Loan			Total Principal	Total Interest	Total Debt Service
	Principal	Interest	Total	Principal	Interest	Total			
2009	385,000	69,488	1,121,808	55,386	64,544	1,085,386	1,255,840	2,341,226	
2010	400,000	53,125	1,096,445	61,292	61,636	1,246,292	1,211,206	2,457,498	
2011	415,000	36,125	1,064,685	67,584	58,418	1,432,584	1,159,228	2,591,812	
2012	435,000	18,488	1,025,135	74,282	55,020	1,634,282	1,098,643	2,732,925	
2013	1,750,000	977,323	977,323	81,410	50,970	1,831,410	1,028,293	2,859,703	
2014	1,980,000	902,947	902,947	88,994	46,696	2,068,994	949,643	3,018,637	
2015	2,200,000	803,948	803,948	97,058	42,024	2,297,058	845,972	3,143,030	
2016	2,460,000	693,947	693,947	105,631	37,030	2,565,631	730,977	3,296,608	
2017	2,745,000	570,948	570,948	114,740	31,383	2,859,740	602,331	3,462,071	
2018	3,010,000	466,637	466,637	124,417	25,359	3,134,417	491,996	3,626,413	
2019	3,325,000	350,000	350,000	134,693	18,827	3,459,693	368,827	3,828,520	
2020	3,675,000	183,750	183,750	145,603	11,788	3,820,603	195,538	4,016,141	
2021				78,317	4,112	78,317	4,112	82,429	
	1,635,000	177,225	9,257,573	1,229,407	507,807	27,514,407	9,942,605	37,457,012	

* The State Trust Fund Loan was used to pay off the District's unfunded pension liability.

** This bond issue was refinanced on March 1, 2005 resulting in an increase in the outstanding principal but a significant decrease in interest costs.

*** This bond was refinanced on March 1, 2007.

**EVANSVILLE COMMUNITY SCHOOL DISTRICT
FIVE YEAR HISTORY
OF
BASIC FACTS**

Fact	2003-2004	2004-2005	2005-2006	2006-2007	Projected 2007-2008	Projected 2008-2009
Operating Budget	14,324,588	15,425,783	16,324,379	17,300,762	18,478,299	19,540,300
Debt Service Levy	1,729,291	1,951,409	1,983,737	2,074,625	2,176,659	2,298,363
Total Tax Levy	5,163,793	5,763,660	5,619,349	6,167,012	6,421,548	7,003,303
Equalized Value (TIF Out)	462,457,087	507,348,146	571,584,519	628,379,018	669,529,166	699,399,534
Mill Rate	11.17	11.36	9.83	9.81	9.59	10.01
Equalization Aid	9,538,903	9,969,354	10,857,430	11,415,925	12,077,732	12,461,692
Student Population (September Count)	1667	1682	1730	1824	1799	1847
Teachers (F.T.E.)	136.68	138.17	143.3	145.2	152.47	155.83
Total Employees (Based on # of Form W-2s)	375	363	368	378	360	375

PRELIMINARY BUDGET-DRAFT

EVANSVILLE COMMUNITY SCHOOL DISTRICT 2008-2009 SCHOOL YEAR August 25, 2008

I. FUND 10 BUDGET SUMMARY

2006-2007 Actual Expenditures
2007-2008 Budgeted Expenditures
2008-2009 Preliminary Amount
Dollar Increase

	SCHOOL YEAR 2007-2008 <u>BUDGET</u>	SCHOOL YEAR 2008-2009 <u>BUDGET</u>
	\$16,968,947	\$18,478,299
	\$18,478,299	19,540,300
	\$1,509,352	\$1,062,001
	8.89%	5.75%

II. TAX LEVY (Including Debt Service)

2006-2007 Levy Amount
2007-2008 Levy Amount
2008-2009 Preliminary Amount
Increase (Decrease)

	\$6,167,012 (\$2,074,625 debt service)	\$6,421,548 (\$2,176,659 debt service)
	\$6,421,548 (\$2,176,659 debt service)	\$7,003,303 (\$2,298,363 debt service)
	\$254,536	\$581,755
	4.13%	9.43%

III. TAX LEVY IMPACT ON DISTRICT MILL RATE

(Based on \$699,399,534 (+4.48%) District Valuation)
Mill Rate
Increase

	\$9.59/\$1,000	\$10.01/\$1,000
		\$.42/\$1,000
		4.38%

REVENUES

	2006-2007 Budget	2006-2007 Actual	2007-2008 Budget	2007-2008 Estimated/Actual	2007-2008 Differences	2008-2009 Preliminary	Change From Budgeted 07-08
Local Taxes	\$ 4,206,538	\$ 4,206,538	\$ 4,362,078	\$ 4,362,078	\$ -	\$ 4,824,870	\$ 462,792
General Aid	11,415,925	11,415,925	12,077,732	12,068,498	(9,234)	12,461,692	383,960
Computer Aid	8,537	8,537	7,946	7,946	-	8,663	717
Mobile Home Fees	26,151	25,352	25,000	25,000	-	23,000	(2,000)
Rental Buildings & Grounds	18,656	20,321	20,000	23,000	3,000	23,000	3,000
Student Fees/Donations	101,000	127,168	105,000	94,000	(11,000)	119,000	14,000
Admissions	27,000	32,973	32,000	30,200	(1,800)	32,000	-
Handicapped Aid	692,851	699,849	712,669	708,294	(4,375)	769,000	56,331
High Cost Special Education Aid	16,561	54,116	54,116	58,411	4,295	58,411	4,295
General Transportation Aid	34,175	37,973	37,998	38,158	160	38,663	665
Library Aid (Common School)	54,991	56,848	59,085	71,919	12,834	71,919	12,834
Interest on Investments	283,440	348,442	320,000	311,000	(9,000)	305,616	(14,384)
Title I Aid	33,694	33,694	39,814	39,814	-	44,511	4,697
Title V Aid	1,135	1,135	1,198	1,198	-	-	(1,198)
Transit of Aids	7,400	4,349	4,500	5,320	820	-	(4,500)
Miscellaneous Income	3,700	6,860	3,700	3,700	-	3,700	-
Title IV-Drug Free Grant	3,579	3,579	4,149	4,149	-	3,052	(1,097)
Medicaid School Based Services	65,000	131,407	100,000	75,000	(25,000)	75,000	(25,000)
Open Enrollment Adjustment	264,780	253,650	350,494	337,854	(12,640)	379,320	28,826
Title II Aid-Teacher Training	33,977	33,977	34,762	34,762	-	36,576	1,814
Title II Aid-Technology	352	352	413	413	-	404	(9)
SAGE Grant	149,000	152,482	154,000	175,500	21,500	195,000	41,000
After School Grant	12,017	25,009	-	-	-	-	-
Mentoring Grant	-	-	-	2,625	2,625	2,625	2,625
Bilingual/Bicultural Aid	4,767	-	4,767	-	(4,767)	4,767	-
TIF Close-out	-	-	-	-	-	-	-
E-Rate Refunds	11,162	13,357	11,162	11,162	-	11,162	-
66:03 Payment	43,692	47,017	47,995	48,113	118	49,000	1,005
	\$ 17,520,080	\$ 17,740,909	\$ 18,570,578	\$ 18,538,414	\$ (32,464)	\$ 19,540,951	\$ 970,373

INCREASE IN REVENUE LIMIT

\$ 847,469

EXPENDITURES

	2006-2007 Budget	2006-2007 Actual	2007-2008 Budget	2007-2008 Estimated/Actual	2007-2008 Differences	2008-2009 Preliminary	Change From Budgeted 07-08
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I. PERSONNEL

Faculty Salaries	\$ 13,997,546	\$ 13,733,078	\$ 14,933,409	\$ 14,872,356	\$ (61,053)	\$ 15,881,311	\$ 947,902
Faculty Benefits	7,161,491	7,073,296	7,678,216	7,599,000	(79,216)	8,150,204	471,988
Administration Salaries	2,862,336	2,831,034	3,177,766	3,147,600	(30,166)	3,420,280	242,514
Administration Benefits	719,678	721,068	750,541	750,541	-	834,705	84,164
Administrative Assistant Salaries	274,125	266,247	287,135	283,700	(3,435)	312,664	25,529
Administrative Assistant Benefits	255,312	254,983	266,528	266,528	-	272,934	6,406
Support Staff Salaries	129,736	127,073	136,771	136,771	-	143,290	6,519
Support Staff Benefits	673,714	639,549	677,883	685,000	7,117	682,770	4,887
Maintenance/Custodian Salaries	568,818	444,059	559,586	561,000	1,414	574,804	15,218
Maintenance/Custodian Benefits	572,470	570,934	588,583	598,000	9,417	607,605	19,022
Substitute Teachers	278,585	274,978	294,907	296,700	1,793	314,991	20,084
Chaperons/Event Workers	170,000	207,629	176,800	212,000	35,200	200,000	23,200
Non-Teacher Coaches/Advisors	17,500	17,678	18,200	17,800	(400)	18,200	-
Retirement Benefits	46,295	46,295	51,317	51,317	-	45,457	(5,860)
Board Member Salaries	240,836	233,538	242,526	242,526	-	278,934	36,408
Crossing Guards	8,800	8,800	8,800	9,473	673	9,473	673
	17,850	15,918	17,850	14,400	(3,450)	15,000	(2,850)
	\$ 609,263	\$ 624,854	\$ 668,296	\$ 669,440	\$ 1,144	\$ 672,368	\$ 4,072

II. BUILDING & INSTRUCTION

Elementary School	78,200	80,748	80,371	83,371	3,000	80,371	-
Intermediate School	66,300	68,535	75,118	78,118	3,000	75,118	-
Middle School	76,000	79,849	78,476	78,476	-	78,476	-
High School	158,125	165,153	165,856	165,856	-	182,556	16,700
Common School Fund	54,991	58,245	59,085	71,919	12,834	71,919	12,834
Athletic Program	75,000	74,464	75,000	75,000	-	75,000	-
Instructional Services	83,630	71,462	109,390	100,000	(9,390)	91,928	(17,462)
After School Program	17,017	26,398	25,000	16,700	(8,300)	17,000	(8,000)

EXPENDITURES (Cont.)

	2006-2007	2007-2008	2007-2008	2008-2009	Change From
	Budget	Actual	Estimated/Actual	Differences	Budgeted 07-08

III. TRANSPORTATION	\$ 546,007	\$ 545,790	\$ 582,215	\$ 595,999	\$ 13,784	\$ 621,326	\$ 39,111
Regular	425,650	425,393	452,034	467,000	14,966	492,927	40,893
Special (FEEN)	120,357	120,397	130,182	129,000	(1,182)	128,400	(1,782)
IV. DISTRICT WIDE FUNCTIONS	\$ 695,215	\$ 703,478	\$ 775,581	\$ 749,585	\$ (25,996)	\$ 844,409	\$ 68,828
Purchased Services & Supplies	143,167	156,292	143,505	148,100	4,595	143,505	-
CESA Purchased Services	7,015	7,015	8,067	8,067	-	7,417	(650)
Technology	183,614	205,402	183,614	211,000	27,386	233,614	50,000
Textbooks & Software	44,563	41,220	42,500	48,100	5,600	40,000	(2,500)
Tuition	34,424	34,424	34,424	-	(34,424)	-	(34,424)
Furniture & Equipment	-	-	15,000	15,000	-	10,000	(5,000)
Open Enrollment Adjustment	282,432	259,125	348,471	319,318	(29,153)	409,873	61,402
V. BUILDINGS & GROUNDS	\$ 1,077,499	\$ 965,970	\$ 1,119,609	\$ 1,068,070	\$ (51,539)	\$ 1,153,796	\$ 34,187
Heat	325,000	230,044	280,000	244,200	(35,800)	291,200	11,200
Electricity, Water, Sewer	320,841	279,346	341,756	347,000	5,244	355,426	13,670
Operation/Maintenance	280,658	325,594	280,658	280,658	-	280,658	-
Projects and Capital Purchases	44,000	28,382	89,512	89,512	-	89,512	-
Insurance	102,000	98,946	122,683	101,700	(20,983)	132,000	9,317
Health/Safety	5,000	3,658	5,000	5,000	-	5,000	-
VI. CASH FLOW INTEREST	\$ 261,081	\$ 281,626	\$ 282,000	\$ 270,000	\$ (12,000)	\$ 247,160	\$ (34,840)
VII. UNFUNDED LIABILITY LOAN	\$ 114,151	\$ 114,151	\$ 117,189	\$ 117,189	\$ -	\$ 119,930	\$ 2,741
TOTAL FUND 10 FUND BUDGET	\$ 17,300,762	\$ 16,968,947	\$ 18,478,299	\$ 18,342,639	\$ (135,660)	\$ 19,540,300	\$ 1,062,001
SURPLUS OR (DEFICIT)	\$ 219,318	\$ 771,962	\$ 92,279	\$ 195,475	\$ 103,196	\$ 651	\$ (91,628)
FUND 10-FUND BALANCE	\$ 1,204,217	\$ 1,756,900	\$ 1,849,179	\$ 1,952,375	\$ -	\$ 1,849,179	\$ 9,98%
FUND BALANCE %	7.36%	10.83%	10.58%	11.26%			

GENERAL FUND (FUND 10)

<u>REVENUES</u>	2006-2007 <u>AUDITED</u>	2007-2008 <u>UNAUDITED</u>	2008-2009 <u>PROPOSED</u>
Local Taxes	\$ 4,092,387	\$ 4,244,889	\$ 4,704,940
General Aid	11,415,925	12,077,732	12,461,692
Computer Aid	8,537	7,946	8,663
Mobile Home Fees	25,352	25,000	23,000
Rental of Facilities	20,321	20,000	23,000
Student Fees/Donations	127,168	105,000	119,000
Admissions	32,973	32,000	32,000
Miscellaneous	6,860	8,467	11,092
Capital Leases	233,014	-	-
General Transportation Aid	37,972	37,998	38,663
Library Aid (Common School)	56,848	59,085	71,919
Interest on Investments	348,442	320,000	305,616
Title I Aid	33,694	39,814	44,511
Title V Aid	1,135	1,198	-
Title IV - Drug Free Grant	3,973	4,149	3,052
SAGE Grant	152,482	154,000	195,000
Medical School Based Services	136,286	100,000	75,000
Open Enrollment Adjustment	212,735	290,064	335,066
Title II Aid	34,332	35,175	36,980
E-Rate Refunds	13,357	11,162	11,162
	<u>\$ 16,993,793</u>	<u>\$ 17,573,679</u>	<u>\$ 18,500,356</u>
 <u>EXPENDITURES</u>			
Instruction	\$ 8,999,926	\$ 9,692,292	\$ 10,338,655
Pupil Services	577,421	632,010	735,817
Library	459,746	478,719	509,808
Administration	367,866	386,574	385,073
Building Administration	906,064	907,694	953,492
Business Administration	205,689	188,456	206,733
Operation of Plant	1,396,833	1,550,243	1,608,588
Maintenance of Plant	330,609	343,537	350,804
Pupil Transportation	468,064	493,332	529,884
Insurance	93,605	117,783	128,400
Debt Service	355,181	379,720	305,303
Information	38,900	46,050	39,350
Non-Program Transactions	2,021,888	2,264,990	2,407,798
	<u>\$ 16,221,792</u>	<u>\$ 17,481,400</u>	<u>\$ 18,499,705</u>
 <u>BALANCE SHEET (End of Year)</u>			
Assets	\$ 9,222,266	\$ 9,314,545	\$ 9,315,196
Liabilities	7,465,366	7,465,366	7,465,366
Fund Balance	<u>\$ 1,756,900</u>	<u>\$ 1,849,179</u>	<u>\$ 1,849,830</u>

Fund 10 is the district's operating budget.

SPECIAL REVENUE TRUST FUND (FUND 21)

<u>REVENUES</u>	2006-2007 <u>AUDITED</u>	2007-2008 <u>UNAUDITED</u>	2008-2009 <u>PROPOSED</u>
Local Sources - Donations	\$ 18,910	\$ 15,423	\$ 12,000
 <u>EXPENDITURES</u>			
Instruction	\$ 10,407	\$ 18,165	\$ 12,000
Support Services	\$ 130	-	-
	<u>\$ 10,537</u>	<u>\$ 18,165</u>	<u>\$ 12,000</u>
 Ending Fund Balance	 <u>\$ 8,373</u>	 <u>\$ 5,631</u>	 <u>\$ 5,631</u>

Fund 21 is used to report gifts specified by donor to be used for operating purposes of the district.

SPECIAL EDUCATION FUND (FUND 27)

<u>REVENUES</u>	2006-2007 <u>AUDITED</u>	2007-2008 <u>UNAUDITED</u>	2008-2009 <u>PROPOSED</u>
Operating Transfers-In	\$ 1,725,666	\$ 1,890,755	\$ 2,002,903
Interdistrict Payments	40,915	60,430	44,254
State Sources	734,784	747,604	806,726
Intermediate Sources	4,350	4,500	-
Federal Sources	<u>297,080</u>	<u>313,400</u>	<u>319,638</u>
	<u>\$ 2,802,795</u>	<u>\$ 3,016,689</u>	<u>\$ 3,173,521</u>
 <u>EXPENDITURES</u>			
Instruction	\$ 2,046,710	\$ 2,225,589	\$ 2,323,094
Support Services	628,373	672,461	718,264
Non-Program Transactions	<u>127,712</u>	<u>118,639</u>	<u>132,163</u>
	<u>\$ 2,802,795</u>	<u>\$ 3,016,689</u>	<u>\$ 3,173,521</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fund 20 is used primarily for special education need activities and may include other programs that are funded by the State or Federal Government.

DEBT SERVICE (FUND 30)

<u>REVENUES</u>	2006-2007 <u>AUDITED</u>	2007-2008 <u>UNAUDITED</u>	2008-2009 <u>PROPOSED</u>
Property Tax	\$ 2,074,625	\$ 2,176,659	\$ 2,298,363
Interest	23,285	24,386	22,000
Other Financing Sources	<u>2,018,613</u>	<u>-</u>	<u>-</u>
	<u>\$ 4,116,523</u>	<u>\$ 2,201,045</u>	<u>\$ 2,320,363</u>
<u>EXPENDITURES</u>			
Principal - State Trust Loan Bonds	\$ 44,647 720,000	\$ 49,844 870,000	\$ 55,386 1,030,000
Interest - State Trust Loan Bonds	69,505 1,271,210	67,345 1,234,711	64,544 1,191,295
Debt Retirement & Refinancing	<u>2,022,255</u>	<u>-</u>	<u>-</u>
	<u>\$ 4,127,617</u>	<u>\$ 2,221,900</u>	<u>\$ 2,341,225</u>
<u>BALANCE SHEET</u>			
Assets	\$ 861,434	\$ 840,579	\$ 819,717
Liabilities	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ 861,434</u>	<u>\$ 840,579</u>	<u>\$ 819,717</u>

Fund 30 is used exclusively for debt service transactions.

OTHER CAPITAL PROJECTS (FUND 49)

<u>REVENUES</u>	2006-2007 <u>AUDITED</u>	2007-2008 <u>UNAUDITED</u>	2008-2009 <u>PROPOSED</u>
Local Sources - Donations	<u>\$ 26,296</u>	<u>\$ 119,058</u>	<u>\$ 79,000</u>
<u>EXPENDITURES</u>			
Support Services	<u>\$ 27,432</u>	<u>\$ 121,922</u>	<u>\$ 75,000</u>
<u>BALANCE SHEET</u>			
Assets	<u>\$ 1,000</u>	<u>\$ -</u>	<u>\$ -</u>
Liabilities	<u>\$ 2,136</u>	<u>\$ 4,000</u>	<u>\$ -</u>
Ending Fund Balance	<u>\$ (1,136)</u>	<u>\$ (4,000)</u>	<u>\$ -</u>

Fund 49 is used to report capital projects that are funded with other sources such as donations.

FOOD SERVICE FUND (FUND 50)

<u>REVENUES</u>	<u>2006-2007 AUDITED</u>	<u>2007-2008 UNAUDITED</u>	<u>2008-2009 PROPOSED</u>
Sales	\$ 496,420	\$ 510,439	\$ 508,263
Federal Aid	138,327	141,122	157,672
State Aid	10,433	12,779	12,848
Commodities	<u>28,932</u>	<u>28,593</u>	<u>32,160</u>
	<u>\$ 674,112</u>	<u>\$ 692,933</u>	<u>\$ 710,943</u>
 <u>EXPENDITURES</u>			
Salary & Benefits	\$ 189,562	\$ 234,341	\$ 234,468
Non-Capital	10,805	4,500	4,500
Equipment	-	-	-
Commodities	28,932	28,593	32,160
Purchased Services	<u>412,844</u>	<u>421,605</u>	<u>440,479</u>
	<u>\$ 642,143</u>	<u>\$ 689,039</u>	<u>\$ 711,607</u>
 <u>BALANCE SHEET (End of Year)</u>			
Assets	130,503	130,503	130,503
Liabilities	<u>(36,112)</u>	<u>(32,218)</u>	<u>(32,882)</u>
Ending Fund Balance	<u>\$ 94,391</u>	<u>\$ 98,285</u>	<u>\$ 97,621</u>

Fund 50 is used for all food service operations.

PACKAGE COOPERATIVE FUND (FUND 90)

<u>REVENUES</u>	2006-2007 <u>AUDITED</u>	2007-2008 <u>UNAUDITED</u>	2008-2009 <u>PROPOSED</u>
Interdistrict Payments	\$ 47,017	\$ 43,949	\$ 46,185
Transfers	43,701	44,688	49,000
Federal Sources	<u>18,199</u>	<u>-</u>	<u>-</u>
	<u>\$ 108,917</u>	<u>\$ 88,637</u>	<u>\$ 95,185</u>
 <u>EXPENDITURES</u>			
Instruction	\$ 108,754	\$ 88,474	\$ 95,022
Support Services	<u>163</u>	<u>163</u>	<u>163</u>
	<u>\$ 108,917</u>	<u>\$ 88,637</u>	<u>\$ 95,185</u>
Ending Fund Balance	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

Fund 90 records the District's fiscal agent responsibility for joint programs or projects with other school districts.

**TOTAL EXPENDITURES AND OTHER FINANCING USES
ALL FUNDS**

	2006-2007 <u>AUDITED</u>	2007-2008 <u>UNAUDITED</u>	2008-2009 <u>PROPOSED</u>
Gross Total Expenditures	\$ 23,941,233	\$ 23,637,752	\$ 24,908,243
Less Interfund Transfers and Payments	<u>(1,769,367)</u>	<u>(1,931,234)</u>	<u>(2,049,088)</u>
Net Total Expenditures	<u>\$ 22,171,866</u>	<u>\$ 21,706,518</u>	<u>\$ 22,859,155</u>

PROPERTY TAX LEVY SUMMARY

	2006-2007 <u>AUDITED</u>	2007-2008 <u>UNAUDITED</u>	2008-2009 <u>PROPOSED</u>
General Fund - 10	\$ 4,092,387	\$ 4,244,889	\$ 4,704,940
Debt Service Fund - 30	<u>2,074,625</u>	<u>2,176,659</u>	<u>2,298,363</u>
Total School Levy	<u>\$ 6,167,012</u>	<u>\$ 6,421,548</u>	<u>\$ 7,003,303</u>
Percentage Increase - Total Levy From Prior Year	<u>9.75%</u>	<u>4.13%</u>	<u>9.06%</u>