

Evansville Community School District 2009-10 Annual Budget Report

August 31, 2009 – 7:00 p.m.
High School Media Room

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. This year's process was particularly challenging due to the state budget deficit and so many unknowns. We are fortunate to be one of the few districts in the state who had a slight increase in state aid. However, despite our increasing enrollment, buildings had to make cuts because revenues did not increase sufficiently to cover increasing costs.

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 2010-11 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.

This year will be a challenging one. With families affected by the economy, fewer state dollars available to meet increasing needs and the threat of the H1N1 virus, the demands on schools and our community are increasing. We have a wonderful staff who care deeply about our students, who pursue their own learning so they can continually improve as teachers, and who have a passion for what they teach. Their relationships with our community's children is at the heart of what makes this a wonderful district. Take time to visit the schools, volunteer your time to listen to a child read or play games with them on the playground. Our schools are a great place to be.

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
Larry Martin, Technology Manager
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

Tina Rossmiller, Treasurer
Term Expires 2012

Jeff Herbers, Member
Term Expires 2010

Kathi Swanson, Member
Term Expires 2011

Sharon Skinner, Member
Term Expires 2012

Principals

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

Board Goals – 2009 - 2010

Adopted June 8, 2009

Student Achievement

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

Facilities

To develop and implement a comprehensive plan to maintain and improve the physical facilities.

Vision

Develop and implement a comprehensive vision to meet the long range needs of the district using a proactive process.

Finance Management

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

Safety and Security

Create and maintain 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.

Draft of 2009-2010 Building Goals

Levi Leonard Elementary School Goals for 2009-2010

Our elementary school consists of Early Childhood through second grade classes. SAGE classes of 15-17 students help our students get a solid start as readers and writers. Parents have a choice of full or half day kindergarten.

Mission:

The mission of Levi Leonard Elementary School, in partnership with families and the community, is to teach students the skills that will empower them to become responsible and productive world citizens.

Goal #1 Students at Kindergarten through 2nd grade will successfully complete 80% of their grade level curriculum based on SAGE goals and district alignment documents, and as measured by common assessments at each grade level. At the 2nd grade level, 60% of our students will meet their target growth goal as measured by the Measures of Academic Progress (MAP) administered in April/May 2009. Areas we will especially focus on:

- Short assessments or "Probes"
- Progress monitoring
- Benchmarks for each grade level based on SAGE goals and district alignment documents

Goal #2 In order to create continuity and cohesion in the K-12 curriculum, Levi Leonard teachers will participate in the district wide curriculum mapping. The benchmarks developed in the first goal will be a basis for this mapping. Teachers will communicate with colleagues in grade levels to either side of the ones they teach, as well as with K-12 teams, to create a fluent and comprehensive curriculum.

Theodore Robinson Intermediate School Goals for 2009-10

(To be approved at beginning of year staff meeting)

Children in grades 3-5 attend our intermediate school is a building connected to the elementary school. Staff provide a child centered program where resource teachers work closely with classroom teachers to help each child reach their potential.

Vision:

The Theodore Robinson Intermediate School staff will provide an inviting, safe, clean environment that promotes positive attitudes, attention to diversity, and the desire to learn. We will provide meaningful education through interdisciplinary approaches within the curriculum. We will encourage parent and community involvement to help enhance the level of pride and respect in our school.

Goal #1 At least 70% of students will meet or exceed the math benchmarks by May 2010 as measured by teacher developed posttests. (REACH goal)

- a. Teachers will develop common assessments that support our math benchmarks at each grade level.
- b. Teachers will monitor progress of students and program interventions for those needing additional support.

Goal #2 At least 60% of students will meet their target growth goal as measured by MAP (Measures of Academic Growth) test scores

- a. Particular attention will be given to those students with disabilities not meeting AYP (adequate yearly progress) in reading on the 2008 WKCE (Wisconsin Knowledge and Concepts Exam).
- b. Reading resource staff will provide support with reading strategies and professional development as needed.

JC McKenna Middle School Goals for 2009-10

Our 6-8 grade middle school provides a block schedule which allows students time to pursue their learning in more depth. Teachers operate as grade level teams and meet weekly to discuss student needs.

Mission/Vision: School will develop this coming school year through the REACH grant.

Goal #1 The school will improve or maintain an 85% advanced or proficient scores in all categories on the WKCE.

- The staff will review the item analysis for WKCE...
- Give sample test questions to students to get them used to the format of the exam.
- Language Arts has formed a PLC to review scores on WKCE and MAP testing. In addition, working with DeCarte and MAP scores will improve WKCE results.

Goal #2 Special education student scores will be at or above the Wisconsin average on WKCE by the end of the 2009-10 school year.

- Special Education will review the goal at monthly meetings.
- Math curriculum is already being modified to help students achieve this goal.
- Instructional Assistants will be given instructions in how to improve student reading skills when working one-on-one with students this September.

Goal #3 All academic areas will improve student target growth by 5% on the MAP test. Academic areas that already have a growth rate above 70% will maintain their current growth levels.

- Math has formed a PLC to review MAP data and make recommendations for change.
- Scores for teachers are now tailored to classroom teachers, that will allow for better feedback and zero in on areas of need for a given class period.

Goal #4 The school will reduce the number of students who miss fifteen or more days by 10% during the 09-10 school year.

- Parent meetings held with school social worker and/or Mr. Flaherty before the start of the year.
- The building is holding weekly attendance meetings with office staff and social worker.
- Each grade level has "adopted" students who miss frequently. They will give support to students and help them understand the importance of consistent school attendance.

Evansville High School Goals for 2009-10

(To be refined by staff)

Opened in 2002-2003, our comprehensive high school offers academic, fine arts, and vocational/technical classes on a block schedule. Advanced placement courses and distance education classes help individualize our program to provide an appropriate level of challenge for each student. Our students are actively involved in a wide range of school-sponsored extra curricular activities. The Performing Arts Center provides a state-of-the-art venue for school and community productions.

Mission:

- to build a strong academic foundation in our students in the subjects of English, math, science, foreign languages, social studies, the arts, and career and technical education;
- to impart to our students the importance of global awareness, financial literacy, civic literacy, social responsibility, and health and wellness awareness;
- to build employability skills in our students through the development of critical-thinking and problem-solving skills, communication skills, creativity, information and media literacy, collaborative skills, leadership skills, ethics, and adaptability;
- to collaborate with each other, and our district-wide colleagues, the families of our students, the Evansville community, and post-secondary institutions.

Vision:

The Evansville High School community works together for success while learning to live responsibly and respectfully in a changing world.

Goal #1 We will increase the percentage of 9th graders scoring in the 20-23 range in Reading on the Explore by 5 points (from 12% to 17%). We will decrease the percentage scoring in the 1-12 range by 5 points (from 25% to 20%) and decrease those scoring in the 13-15 range by 3 points (from 32% to 29%)

Goal #2 We will increase the percentage of 10th graders scoring in the 24-27 range in Reading on the PLAN by 5 points (from 12% to 17%) and the percentage of those scoring in the 28-32 range by 3 points (from 0% to 3%). We will decrease the percentage scoring in the 1-12 range by 5 points (from 17% to 12%) and those scoring 13-15 by 3 points (from 25% to 22%)

Goal #3 We will continue to track and report on the numbers of D's and F's earned by students in each grade level each term.

2009 Annual Meeting
Monday, August 31, 2009
High School Media Room - 7:00 P.M.

Agenda

1. **Michael Pierick, President**
 - (a) Call to Order (pg. 8).
 - (b) Election of a Chairperson.

2. **Melissa Hammann, Clerk**
 - (a) 2008 Minutes - for historical information only, no action to be taken (pg. 9).

3. **Chairperson**
 - (a) Selection of Date for 2010 Annual Meeting. **Suggested Motion:** I move to grant the Board of Education the flexibility to set the date of the 2010 Annual Meeting between May 15, 2010, and October 31, 2010, at 7:00 pm. Under the requirements of WIS STAT. 117.08, 117.09 or 117.27.
 - (b) Board of Education Salaries for 2009-2010 (pg. 13).

4. **Tina Rossmiller, Treasurer**
 - (a) Review of District Debt Service Schedule (pg. 16).

5. **Michael Pierick, President**
 - (a) 2009-2010 Budget Presentation and Discussion (pg. 18-28).

2009-2010 BUDGETS:

 - 1) General Fund 10 Budget (pg. 22).
 - 2) Special Revenue Trust Fund 21 Budget (pg. 23).
 - 3) Special Education Fund 27 Budget (pg. 24).
 - 4) Debt Service Fund 30 Budget (pg. 25).
 - 5) Food Service Fund 50 Budget (pg. 26).
 - 6) Package & Cooperative Fund 90 Budget (pg. 27).

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 **\$7,174,640**, including \$2,424,619 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 2009-10. 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 31st day of August A.D., 2009.

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, 2010.
- (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 31st, 2009.

Dated this 11th day of August, 2009.

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 High School Media Room on the 31st day of August, 2009, 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 26th day of August 2009

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 25, 2008

The Annual Meeting of the Evansville Community School District was held at the Theodore Robinson Intermediate School LMC on August 25, 2008, at 7:00 p.m. pursuant to the notice in the Evansville Review as required by law.

There were 13 resident voters in attendance by the end of the meeting.

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. Dennis Hatfield, seconded by Mr. Art Phillips, to nominate John Willoughby as chairman for the meeting.

Motion by Mr. Dennis Hatfield, seconded by Mr. Art Phillips, to close nominations. Motion carried, voice vote.

Motion carried, Mr. John Willoughby nominated as chairperson, voice vote (Willoughby abstained).

Clerk, Melissa Hammann, presented the 2007 annual minutes.

Motion by Mr. Dennis Hatfield, seconded by Mr. Art Phillips, moved 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 p.m. or time to be determined by the Board, under the requirements of Wis Stat. 117.08, 117.09 or 117.27. Motion carried, voice vote.

Motion by Ms. Heidi Carvin, seconded by Ms. Deb Olsen, that the Board of Education officers be paid \$1,300 and members \$1,200 for the 2008-09 term of office which is unchanged from this year. Motion carried, voice vote.

Treasurer Art Phillips reviewed the Debt Service Schedule and thanked Ms. Deb Olsen, Business Manger, for the excellent job as usual.

President Michael Pierick presented the 2008-09 preliminary budget, and 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. Art Phillips, seconded by Mr. Michael Pierick, 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 \$7,003,303, including \$2,298,363 for debt service. Motion carried, voice vote.

There being to other business, motion by Mr. Brian Cashore, seconded by Mr. Bob Flaherty, 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
2008-09 School Board Meeting History
Annual School District Meeting
Monday, August 31, 2009

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

In July 2008:

- Letters went out for an Ad Hoc Committee for Long Range Planning to begin meeting
- Donation of \$12,000 to the Agri-Science Department from Evansville FFA Alumni approved
- In town pick-up points for K-8 students to be bused to school approved
- Stateline Career and Tech Ed Academy (SCTEA) presentation
- Added in town pickup points for K-8 students

In August 2008:

- Building and Trades lot in Westfield Meadows addition was purchased
- Approved participation in the Stateline Technical Education Academy for five years
- Back to School Days were held for entire district
- 2008 Annual meeting was held
- Long Range Planning Ad Hoc Committee began meeting
- Welcomed new Director of Instruction, Paula Landers, and Director of Student Services, Theresa Daane

In September 2008:

- Graduation date was set for Friday, June 12 at 7:00 pm
- First Long Range Ad Hoc Committee met
- School board member, Art Phillips, passed away
- 2007-2008 student assessment reports were shared and discussed

In October 2008:

- An expulsion hearing held
- New food service director, Jose Nieves-Cortes welcomed
- Board goals/action plans approved
- Total tax levy of \$7,096,094 approved
- Resolution honoring Arthur Phillips

In November 2008:

- New school board member, Sharon Skinner, welcomed
- Lego Logo group (4-8 graders) are going to state competition
- Two courses passed AP audit: Ap Environmental Science and AP Chemistry
- Appointment of Tina Rossmiller as Board Treasurer
- Long Range Planning Committee began to meet

In December 2008:

- Short meeting due to the weather
- 2008-09/2010-11 Custodial contract approved
- Open enrollment acceptance of new students approved for 2009-2010: only new students in grades 6-12

In January 2009:

- Wisconsin Association School Board Convention held
- \$2,500 award for Hoops for Hearts received by Deb Miller and Charity Kostroun
- Hispanic Community Project by Diego Ojeda was publicized in Wisconsin State Journal

In February 2009:

- Altering school district boundaries meeting held
- Open Enrollment application period from 2nd to 20th
- Senior Barry Badeau, a finalist in the National Merit Scholarship Competition
- Teacher, Renee Bjugstad, a Kohl Fellowship finalist
- Levi Leonard and Counseling team received a program of Promise Award
- New high school advisory program presentation
- Mid year building goals shared

In March 2009:

- School Forest Committee presented their progress/happenings
- Marilyn Brink received SPARC Award
- Student Nick Patchen, placed 5th at State Wrestling Tournament
- Partial layoff notices were given to three teaching staff
- Solo and Ensemble was held
- Buildings & Grounds Director, Joe Francis, presented Capital Projects listing from 2006-07 through 2011-2012

In April 2009:

- Energy Fair held
- High school Wind Ensemble performed at the Wisconsin Law Enforcement Ceremony
- 10 community members spoke on half day kindergarten
- Seven people spoke on Prom
- Thailand teacher Rakchai Suwanwihok presented on Thailand
- High school music trip to New York was a success
- A section of the middle school student handbook was presented that was written by students

In May 2009:

- High school HMV vehicle placed first
- Staff members presented REACH (Responsive Education for All Children) grant presentation
- Five parents spoke on kindergarten
- A Germany field trip was approved
- Social Studies K-1 alignment document was approved
- Approved the purchase of advanced biology textbooks
- Approved high school low enrollment courses

In June 2009:

- Recognition of staff/retirements was held
- Rock County Officer spoke on heroin issues in Rock County
- Taher, food service provider, 2009-2010 contract approved
- Approved the buildings trade house project for 2009-2010
- Middle and high school student handbooks approved
- High school principal, Jamie Gillespie, resigned
- Graduation took place on a Friday evening

Each month the principals/administrators presented reports to the Board that included: staff development, celebrate, gifts/donations, and a special topic.

Each board meeting the following committees reported on their monthly happenings: Facilities and Transportation, Finance, Policy, and Board Development. Many updated policies, maintenance projects, and financial concerns, including staff contracts were then presented to the Board for approval.

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

Should The Compensation For School Board Members Be Increased?

Below is a listing of 2009 school board compensation for districts that belong to the Rock Valley Athletic Conference (*) and other surrounding school districts.

| COMPENSATION | | | | | |
|--------------------|-------------------|-------------------|-------------------|-------------------|--------------------|
| DISTRICT | PRESIDENT | CLERK | TREASURER | MEMBERS | MEETINGS |
| Albany | \$ 400 | \$ 500 | \$ 500 | \$ 400 | \$ 10.00 Committee |
| Belleville | 1,900 | 1,700 | 1,700 | 1,700 | 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 |
| *East Troy | 1,500 | 1,500 | 1,500 | 1,500 | 0 |
| *Edgerton | 500 | 500 | 500 | 300 | + 40.00/Meeting |
| Fort Atkinson | 1,200 | 1,200 | 1,200 | 1,200 | 0 |
| *Jefferson | 750 | 600 | 750 | 600 | 0 |
| Lake Mills | 1,500 | 1,500 | 1,500 | 1,500 | 0 |
| *McFarland | 3,244 | 3,244 | 3,244 | 3,244 | 0 |
| Marshall | 1,474 | 1,305 | 1,305 | 1,145 | 0 |
| Milton | 2,000 | 2,000 | 2,000 | 2,000 | 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 | 750 | 200 | 0 | 0 | 52.50 All |
| Platteville | 0 | 0 | 0 | 0 | 0 |
| Stoughton | 2,650 | 2,425 | 2,425 | 2,200 | 0 |
| *Whitewater | 0 | 0 | 0 | 0 | 15.00 All |
| AVERAGE | \$1,211.76 | \$1,112.01 | \$1,107.85 | \$1,062.64 | |
| *EVANSVILLE | \$ 1,300 | \$ 1,300 | \$ 1,300 | \$ 1,200 | |

MOTION: Board of Education officers be paid \$ _____ and members \$ _____ in salary for the 2009-2010 term of office.

Comparative School Information

The following chart is a snapshot of the District as it compares to 5 other schools we use for comparison purposes in our new athletic conference. The most recent information we have for is from the 2008 School Facts. Some information is from the 2006-07 school year and some from the 2007-08 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 (2.8% increase) | \$342,000 (9% increase) | \$8577 (9.3% increase) | 14.4/1 unchanged | 15.7% (11.4% increase) |
| Rank in Group | 3 highest of 6 | Lowest of 6 | 2nd highest of 6 | 4 th highest of 6 | 3 rd highest of 6 |
| Lowest | Jefferson \$42,482 | Evansville \$373,000 | Whitewater \$8668 | Jefferson 14.2 | East Troy 11.3% |
| Highest | McFarland \$58,662 | East Troy \$860,000 | McFarland \$9462 | Whitewater 16.7 | Jefferson 19.8% |

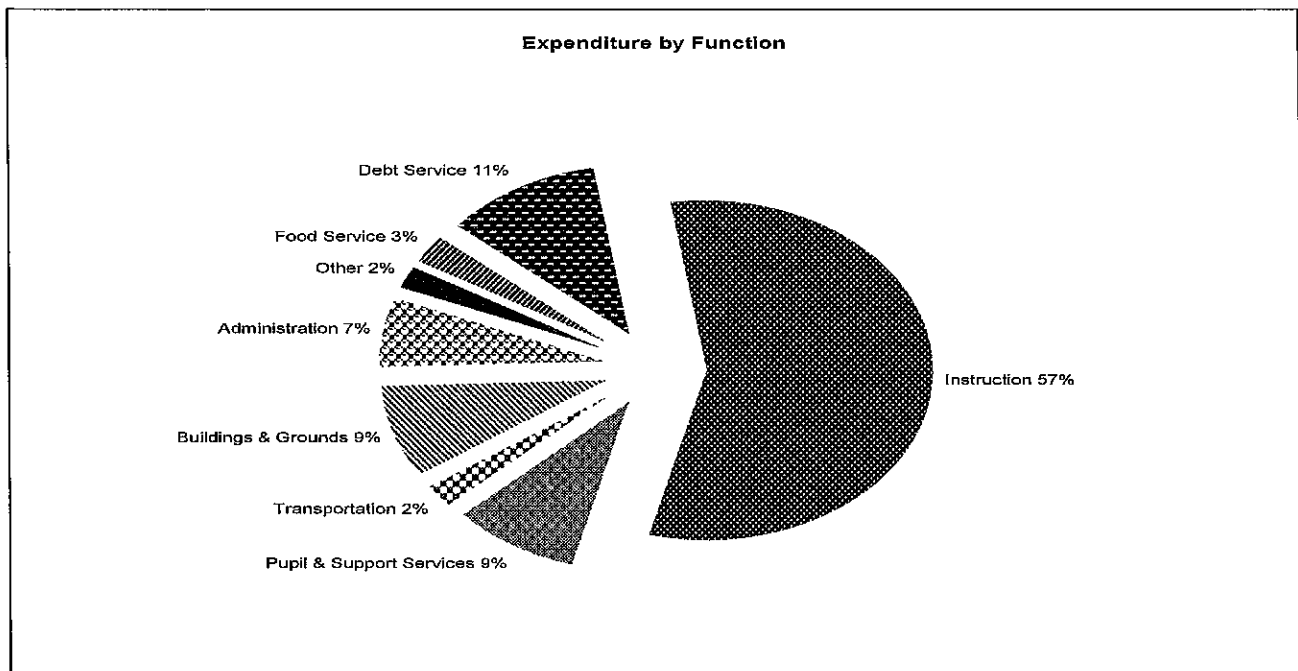
As a district we pride ourselves on low class sizes. There is a strong correlation between class sizes and per student expenditures. These class sizes are becoming increasingly hard to maintain under state budget constraints. Our enrollment projection for 2009-10 is 1,817. This would be a drop of 19 students from 2008-09. We are anxious to see how the reorganization of GM and the loss of jobs in our area will impact our enrollment. 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. We anticipate that property values may actually drop slightly for the first time this year. However, we have not yet received that information from the state. When that is received in early October, we will be able to set our tax rate.

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.

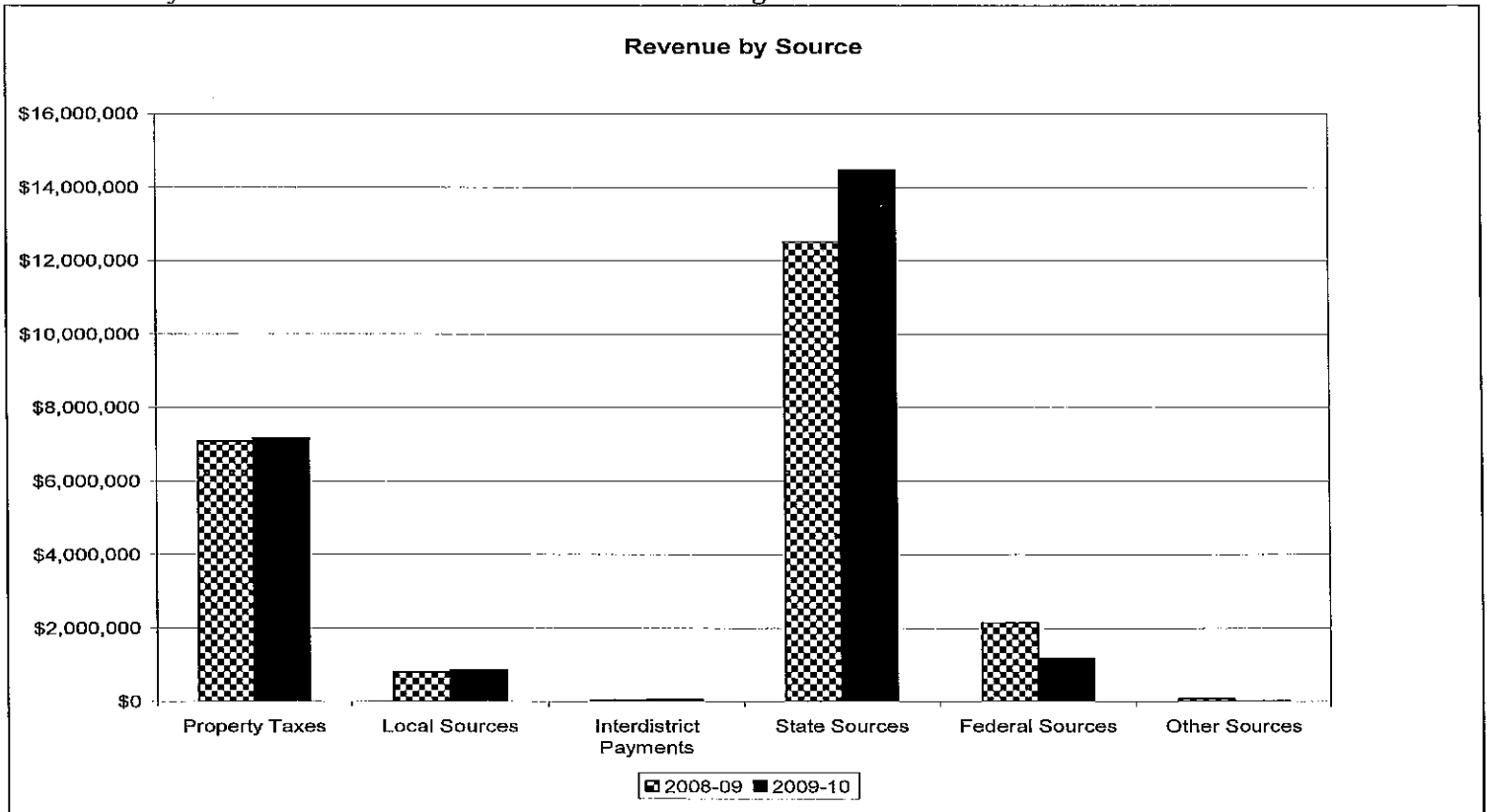
2006-07 Comparative Assessment Data

| | Fourth Grade Reading WKCE | Eighth Grade math WKCE | Tenth Grade Science WKCE | Average ACT |
|------------|---------------------------|------------------------|--------------------------|-------------------|
| Evansville | 81 | 88 | 68.4 | 22.9 |
| Rank | 3rd of 6 | 1 of 6 | 6 of 6 | 2 highest of 6 |
| Lowest | Whitewater 79 | Jefferson 72 | Evansville 68.4 | East Troy 21.5 |
| Highest | McFarland 93 | Evansville 85 | McFarland 90.2 | McFarland 24.3 |

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.



The above chart analyzes the proposed 2009-10 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 2008-09 and 2009-10. As indicated above, the majority of the revenue comes from property taxes and state aid. These two sources provide 91% 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.

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

| Fact | 2004-2005 | 2005-2006 | 2006-2007 | 2007-2008 | 2008-2009 | Projected 2009-2010 |
|--|------------------|------------------|------------------|------------------|------------------|--------------------------------|
| Operating Budget | 15,425,783 | 16,324,379 | 17,300,762 | 18,335,690 | 19,542,220 | 20,155,526 |
| Debt Service Levy | 1,951,409 | 1,983,737 | 2,074,625 | 2,176,659 | 2,298,363 | 2,424,619 |
| Total Tax Levy | 5,763,660 | 5,619,349 | 6,167,012 | 6,421,548 | 7,096,094 | 7,174,640 |
| Equalized Value (TIF Out) | 507,348,146 | 571,584,519 | 628,379,018 | 669,529,166 | 692,934,810 | 684,361,767 |
| Mill Rate | 11.36 | 9.83 | 9.81 | 9.59 | 10.24 | 10.48 |
| Equalization Aid | 9,969,354 | 10,857,430 | 11,415,925 | 12,077,732 | 12,409,004 | 12,864,917 |
| Student Population (September Count) | 1682 | 1730 | 1824 | 1799 | 1831 | 1819 |
| Teachers (F.T.E.) | 138.17 | 143.3 | 145.2 | 152.47 | 156.83 | 158.08 |
| Total Employees (Based on # of Form W-2s) | 363 | 368 | 378 | 360 | 376 | 390 |

PRELIMINARY BUDGET

EVANSVILLE COMMUNITY SCHOOL DISTRICT 2009-2010 SCHOOL YEAR August 31, 2009

| | SCHOOL YEAR 2008-2009 <u>BUDGET</u> | SCHOOL YEAR 2009-2010 <u>BUDGET</u> |
|--|---|---|
| I. <u>FUND 10 BUDGET SUMMARY</u> | | |
| 2007-2008 Actual Expenditures | \$18,335,690 | \$19,542,220 |
| 2008-2009 Budgeted Expenditures | \$19,542,220 | \$20,155,526 |
| 2009-2010 Preliminary Amount | \$1,206,530 | \$613,306 |
| Dollar Increase | 6.58% | 3.14% |
| | | |
| II. <u>TAX LEVY (Including Debt Service)</u> | | |
| 2007-2008 Levy Amount | \$6,421,548 (\$2,176,659 debt service) | \$7,096,094 (\$2,298,363 debt service) |
| 2008-2009 Levy Amount | \$7,096,094 (\$2,298,363 debt service) | \$7,174,640 (\$2,424,619 debt service) |
| 2008-2009 Preliminary Amount | \$674,546 | \$78,546 |
| Increase (Decrease) | 10.50% | 1.11% |
| | | |
| III. <u>TAX LEVY IMPACT ON DISTRICT MILL RATE</u> | | |
| (Based on \$684,361,767 (-1.24%) District Valuation) | | |
| Mill Rate | \$10.24/\$1,000 | \$10.48/\$1,000 |
| Increase | | 2.3% |

Note - No Stimulus Funds are included in this budget.

REVENUES

| | 2007-2008 Budget | 2007-2008 Actual | 2008-2009 Budget | 2008-2009 Est. Actual | 2008-2009 Est. Differences | 2009-2010 Preliminary | Change From 8/10/2009 |
|---------------------------------|---------------------|---------------------|---------------------|--------------------------|-------------------------------|--------------------------|--------------------------|
| Local Taxes | \$ 4,362,078 | \$ 4,362,078 | \$ 4,917,661 | \$ 4,917,661 | \$ - | \$ 4,872,950 | \$ - |
| General Aid | 12,077,732 | 12,068,498 | 12,409,004 | 12,409,004 | - | 12,864,917 | - |
| Computer Aid | 7,946 | 7,946 | 8,347 | 8,347 | - | 8,440 | - |
| Mobile Home Fees | 25,000 | 22,679 | 23,000 | 23,100 | 100 | 23,000 | - |
| Rental Buildings & Grounds | 20,000 | 23,893 | 23,000 | 16,126 | (6,874) | 20,000 | - |
| Student Fees/Donations | 105,000 | 116,593 | 119,000 | 106,592 | (12,408) | 115,000 | - |
| Admissions | 32,000 | 30,245 | 32,000 | 25,789 | (6,211) | 28,000 | - |
| Handicapped Aid | 712,669 | 708,294 | 782,754 | 790,628 | 7,874 | 831,318 | - |
| High Cost Special Education Aid | 54,116 | 58,411 | 58,411 | 78,014 | 19,603 | 78,014 | - |
| General Transportation Aid | 37,998 | 38,158 | 38,663 | 38,663 | - | 36,807 | - |
| Library Aid (Common School) | 59,085 | 71,919 | 70,262 | 69,468 | (794) | 70,556 | 1,088 |
| Interest on Investments | 320,000 | 305,617 | 305,616 | 198,067 | (107,549) | 185,000 | - |
| Title I Aid | 39,814 | 40,570 | 44,511 | 49,256 | 4,745 | 92,471 | - |
| Title V Aid | 1,198 | 1,198 | - | - | - | - | - |
| Transit of Aids | 4,500 | 9,514 | - | 21,284 | 21,284 | 9,649 | - |
| Miscellaneous Income | 3,700 | 6,072 | 3,700 | 5,732 | 2,032 | 3,700 | - |
| Title IV-Drug Free Grant | 4,149 | 4,167 | 3,052 | 2,939 | (113) | 3,133 | - |
| Medicaid School Based Services | 100,000 | 121,517 | 75,000 | 88,384 | 13,384 | 100,000 | - |
| Open Enrollment Adjustment | 350,494 | 337,854 | 297,134 | 292,575 | (4,559) | 322,150 | - |
| Title II Aid-Teacher Training | 34,762 | 34,762 | 36,576 | 35,035 | (1,541) | 38,497 | - |
| Title II Aid-Technology | 413 | 413 | 404 | 404 | - | 816 | - |
| SAGE Grant | 154,000 | 175,500 | 265,500 | 264,142 | (1,358) | 264,142 | - |
| After School Grant | - | - | - | - | - | - | - |
| Mentoring Grant | - | 2,625 | 2,625 | 2,625 | - | 2,625 | - |
| Bilingual/Bicultural Aid | 4,767 | - | 4,767 | - | (4,767) | 4,767 | - |
| E-Rate Refunds | 11,162 | 3,641 | 8,000 | 2,120 | (5,880) | 8,000 | - |
| 66:03 Payment | 47,995 | 45,246 | 49,000 | 47,505 | (1,495) | 48,717 | (1,826) |
| | \$ 18,570,578 | \$ 18,597,409 | \$ 19,577,987 | \$ 19,493,460 | \$ (84,527) | \$ 20,032,669 | \$ (738) |

INCREASE IN REVENUE LIMIT \$ 411,295

EXPENDITURES

| | 2007-2008 Budget | 2007-2008 Actual | 2008-2009 Budget | 2008-2009 Est. Actual | 2008-2009 Est. Differences | 2009-2010 Preliminary | Change From 8/10/2009 |
|---------------------------------------|----------------------|----------------------|----------------------|--------------------------|-------------------------------|--------------------------|--------------------------|
| I. PERSONNEL | \$ 14,933,409 | \$ 14,894,147 | \$ 15,928,932 | \$ 15,879,643 | \$ (49,289) | \$ 16,544,679 | \$ - |
| Faculty Salaries | 7,678,216 | 7,622,627 | 8,152,600 | 8,076,982 | (75,618) | 8,496,061 | - |
| Faculty Benefits | 3,177,766 | 3,152,163 | 3,425,961 | 3,362,496 | (63,465) | 3,571,840 | - |
| Administration Salaries | 750,541 | 753,901 | 834,705 | 833,766 | (939) | 864,504 | - |
| Administration Benefits | 287,135 | 280,020 | 312,664 | 317,631 | 4,967 | 332,369 | - |
| Administrative Assistant Salaries | 266,528 | 266,650 | 272,934 | 276,375 | 3,441 | 284,558 | - |
| Administrative Assistant Benefits | 136,771 | 134,041 | 143,290 | 139,724 | (3,566) | 147,144 | - |
| Support Staff Salaries | 677,883 | 677,365 | 710,190 | 712,521 | 2,331 | 721,063 | - |
| Support Staff Benefits | 559,586 | 536,129 | 586,928 | 603,716 | 16,788 | 615,062 | - |
| Maintenance/Custodian Salaries | 588,583 | 614,173 | 607,605 | 645,162 | 37,557 | 615,781 | - |
| Maintenance/Custodian Benefits | 294,907 | 302,249 | 314,991 | 298,432 | (16,559) | 331,864 | - |
| Substitute Teachers | 176,800 | 210,017 | 200,000 | 275,707 | 75,707 | 200,000 | - |
| Chaperons/Event Workers | 18,200 | 17,769 | 18,200 | 14,651 | (3,549) | 18,200 | - |
| Non-Teacher Coaches/Advisors | 51,317 | 51,317 | 45,457 | 45,457 | - | 49,094 | - |
| Retirement Benefits | 242,526 | 251,866 | 278,934 | 255,051 | (23,883) | 278,816 | - |
| Board Member Salaries | 8,800 | 9,473 | 9,473 | 9,224 | (249) | 9,473 | - |
| Crossing Guards | 17,850 | 14,387 | 15,000 | 12,749 | (2,251) | 8,850 | - |
| | \$ 668,296 | \$ 641,467 | \$ 671,881 | \$ 682,069 | \$ 10,188 | \$ 678,827 | \$ 294 |
| II. BUILDING & INSTRUCTION | | | | | | | |
| Elementary School | 80,371 | 78,109 | 79,371 | 80,613 | 1,242 | 75,374 | - |
| Intermediate School | 75,118 | 80,925 | 74,118 | 71,543 | (2,575) | 79,118 | - |
| Middle School | 78,476 | 72,494 | 76,976 | 80,456 | 3,480 | 74,976 | - |
| High School | 165,856 | 157,798 | 181,250 | 183,725 | 2,475 | 181,250 | - |
| Common School Fund | 59,085 | 72,017 | 70,262 | 73,300 | 3,038 | 70,556 | 294 |
| Athletic Program | 75,000 | 75,000 | 75,000 | 76,014 | 1,014 | 75,000 | - |
| Instructional Services | 109,390 | 88,434 | 97,904 | 95,575 | (2,329) | 97,904 | - |
| Carl Perkins | - | - | - | 8,931 | 8,931 | 8,149 | - |
| Title II | - | - | - | 1,500 | 1,500 | 1,500 | - |
| After School Program | 25,000 | 16,690 | 17,000 | 10,412 | (6,588) | 15,000 | - |

EXPENDITURES (Cont.)

| | 2007-2008 Budget | 2007-2008 Actual | 2008-2009 Budget | 2008-2009 Est. Actual | 2008-2009 Est. Differences | 2009-2010 Preliminary | Change From 8/10/2009 |
|--|---------------------|---------------------|---------------------|--------------------------|-------------------------------|--------------------------|--------------------------|
| III. <u>TRANSPORTATION</u> | \$ 582,215 | \$ 599,369 | \$ 613,114 | \$ 585,295 | \$ (27,819) | \$ 631,507 | \$ - |
| Regular | 452,034 | 471,095 | 495,914 | 471,678 | (24,236) | 508,290 | - |
| Special (EEN) | 130,182 | 128,274 | 117,200 | 113,618 | (3,582) | 123,217 | - |
| IV. <u>DISTRICT WIDE FUNCTIONS</u> | \$ 775,581 | \$ 750,247 | \$ 806,772 | \$ 837,907 | \$ 31,135 | \$ 847,695 | \$ - |
| Purchased Services & Supplies | 143,505 | 153,683 | 149,065 | 144,649 | (4,416) | 149,065 | - |
| CESA Purchased Services | 8,067 | 8,067 | 7,417 | 7,417 | - | 5,113 | - |
| Technology | 183,614 | 202,063 | 233,614 | 300,165 | 66,551 | 233,614 | - |
| Textbooks & Software | 42,500 | 50,242 | 40,000 | 42,072 | 2,072 | 20,000 | - |
| Tuition | 34,424 | 4,630 | - | - | - | - | - |
| Furniture & Equipment | 15,000 | 18,501 | 10,000 | 3,118 | (6,882) | 5,000 | - |
| Open Enrollment Adjustment | 348,471 | 313,061 | 366,676 | 340,486 | (26,190) | 434,903 | - |
| V. <u>BUILDINGS & GROUNDS</u> | \$ 1,119,609 | \$ 1,086,112 | \$ 1,154,432 | \$ 1,209,474 | \$ 55,042 | \$ 1,154,890 | \$ - |
| Heat | 280,000 | 243,879 | 291,200 | 227,780 | (63,420) | 250,000 | - |
| Electricity, Water, Sewer | 341,756 | 345,831 | 355,426 | 364,453 | 9,027 | 370,000 | - |
| Operation/Maintenance | 280,658 | 331,336 | 280,658 | 333,381 | 52,723 | 350,296 | - |
| Projects and Capital Purchases | 89,512 | 59,611 | 89,512 | 148,731 | 59,219 | 40,000 | - |
| Insurance | 122,683 | 102,015 | 132,636 | 131,226 | (1,410) | 140,594 | - |
| Health/Safety | 5,000 | 3,440 | 5,000 | 3,903 | (1,097) | 4,000 | - |
| VI. <u>CASH FLOW INTEREST</u> | \$ 282,000 | \$ 247,160 | \$ 247,160 | \$ 176,954 | \$ (70,205) | \$ 175,000 | \$ - |
| VII. <u>UNFUNDED LIABILITY LOAN</u> | \$ 117,189 | \$ 117,189 | \$ 119,930 | \$ 119,930 | \$ - | \$ 122,929 | \$ - |
| TOTAL FUND 10 FUND BUDGET | \$ 18,478,299 | \$ 18,335,690 | \$ 19,542,220 | \$ 19,491,273 | \$ (50,947) | \$ 20,155,526 | \$ 294 |
| SURPLUS OR (DEFICIT) | \$ 92,279 | \$ 261,719 | \$ 35,767 | \$ 2,187 | \$ (33,580) | \$ (122,857) | \$ 1,032 |
| FUND 10-FUND BALANCE | \$ 1,849,179 | \$ 2,018,619 | \$ 2,018,619 | \$ 2,020,806 | \$ | \$ 1,897,949 | \$ |
| FUND BALANCE % | 10.58% | 11.64% | 10.92% | 11.04% | | 10.05% | |

GENERAL FUND (FUND 10)

| <u>REVENUES</u> | 2007-2008 <u>AUDITED</u> | 2008-2009 <u>UNAUDITED</u> | 2009-2010 <u>PROPOSED</u> |
|--------------------------------|-----------------------------|-------------------------------|------------------------------|
| Local Taxes | \$ 4,244,889 | \$ 4,795,761 | \$ 4,747,653 |
| General Aid | 12,068,498 | 12,409,004 | 12,864,917 |
| Computer Aid | 7,946 | 8,347 | 8,440 |
| Mobile Home Fees | 22,679 | 23,100 | 23,000 |
| Rental of Facilities | 23,893 | 16,126 | 20,000 |
| Student Fees/Donations | 110,731 | 106,592 | 115,000 |
| Admissions | 30,245 | 25,789 | 28,000 |
| Miscellaneous | 14,559 | 20,199 | 13,460 |
| General Transportation Aid | 38,158 | 38,663 | 36,807 |
| Library Aid (Common School) | 71,919 | 69,468 | 70,556 |
| Interest on Investments | 305,616 | 198,067 | 185,000 |
| Title I Aid | 40,570 | 49,256 | 92,471 |
| Title V Aid | 1,198 | - | - |
| Title IV - Drug Free Grant | 4,167 | 2,939 | 3,133 |
| SAGE Grant | 175,500 | 264,142 | 264,142 |
| Medicaid School Based Services | 121,517 | - | - |
| Open Enrollment Adjustment | 277,784 | 242,775 | 238,391 |
| Title II Aid | 35,175 | 35,439 | 39,313 |
| E-Rate Refunds | 3,641 | 2,120 | 8,000 |
| | <u>\$ 17,598,685</u> | <u>\$ 18,307,785</u> | <u>\$ 18,758,283</u> |

EXPENDITURES

| | | | |
|--------------------------|----------------------|----------------------|----------------------|
| Instruction | \$ 9,577,691 | \$ 10,222,150 | \$ 10,674,013 |
| Pupil Services | 579,982 | 699,836 | 738,507 |
| Library | 486,593 | 509,816 | 481,072 |
| Administration | 386,414 | 384,596 | 391,242 |
| Building Administration | 919,441 | 973,273 | 971,894 |
| Business Administration | 192,064 | 205,726 | 218,801 |
| Operation of Plant | 1,599,325 | 1,566,735 | 1,626,663 |
| Maintenance of Plant | 315,226 | 466,473 | 344,128 |
| Pupil Transportation | 513,037 | 515,280 | 546,014 |
| Insurance | 97,847 | 131,226 | 140,594 |
| Debt Service | 346,207 | 235,098 | 233,143 |
| Information | 37,162 | 35,987 | 34,893 |
| Non-Program Transactions | 2,285,977 | 2,359,402 | 2,480,176 |
| | <u>\$ 17,336,966</u> | <u>\$ 18,305,597</u> | <u>\$ 18,881,140</u> |

BALANCE SHEET (End of Year)

| | | | |
|--------------|---------------------|---------------------|---------------------|
| Assets | \$ 8,637,761 | \$ 8,319,597 | \$ 8,196,740 |
| Liabilities | 6,619,142 | 6,295,484 | 6,295,484 |
| Fund Balance | <u>\$ 2,018,619</u> | <u>\$ 2,020,807</u> | <u>\$ 1,897,950</u> |

Fund 10 is the district's operating budget.

SPECIAL REVENUE TRUST FUND (FUND 21)

| <u>REVENUES</u> | 2007-2008 <u>AUDITED</u> | 2008-2009 <u>UNAUDITED</u> | 2009-2010 <u>PROPOSED</u> |
|---------------------------|-----------------------------|-------------------------------|------------------------------|
| Local Sources - Donations | \$ <u>15,423</u> | \$ <u>3,879</u> | \$ <u>4,500</u> |
| <u>EXPENDITURES</u> | | | |
| Instruction | \$ 18,165 | \$ 135 | \$ 4,500 |
| Support Services | <u>-</u> | <u>-</u> | <u>-</u> |
| | <u>\$ 18,165</u> | <u>\$ 135</u> | <u>\$ 4,500</u> |
| Ending Fund Balance | <u>\$ 5,631</u> | <u>\$ 9,375</u> | <u>\$ 9,375</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> | 2007-2008 <u>AUDITED</u> | 2008-2009 <u>UNAUDITED</u> | 2009-2010 <u>PROPOSED</u> |
|--------------------------|-----------------------------|-------------------------------|------------------------------|
| Operating Transfers-In | \$ 1,944,618 | \$ 1,986,727 | \$ 2,051,406 |
| Interdistrict Payments | 60,070 | 49,800 | 83,759 |
| State Sources | 746,020 | 840,910 | 881,600 |
| Intermediate Sources | 9,513 | 11,412 | 9,649 |
| Federal Sources | <u>313,302</u> | <u>434,090</u> | <u>837,910</u> |
| | <u>\$ 3,073,523</u> | <u>\$ 3,322,939</u> | <u>\$ 3,864,324</u> |
| <u>EXPENDITURES</u> | | | |
| Instruction | \$ 2,221,578 | \$ 2,454,295 | \$ 2,751,680 |
| Support Services | 723,291 | 791,176 | 951,869 |
| Non-Program Transactions | <u>128,652</u> | <u>77,468</u> | <u>160,775</u> |
| | <u>\$ 3,073,521</u> | <u>\$ 3,322,939</u> | <u>\$ 3,864,324</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> | 2007-2008 <u>AUDITED</u> | 2008-2009 <u>UNAUDITED</u> | 2009-2010 <u>PROPOSED</u> |
|---------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| Property Tax | \$ 2,176,659 | \$ 2,298,363 | \$ 2,424,619 |
| Interest | <u>24,386</u> | <u>8,427</u> | <u>8,500</u> |
| | <u>\$ 2,201,045</u> | <u>\$ 2,306,790</u> | <u>\$ 2,433,119</u> |
| | | | |
| <u>EXPENDITURES</u> | | | |
| Principal - State Trust Loan Bonds | \$ 49,844 870,000 | \$ 55,386 1,030,000 | \$ 61,293 1,185,000 |
| Interest - State Trust Loan Bonds | <u>67,345</u> <u>1,234,711</u> | <u>64,544</u> <u>1,191,295</u> | <u>61,636</u> <u>1,149,570</u> |
| | <u>\$ 2,221,900</u> | <u>\$ 2,341,225</u> | <u>\$ 2,457,499</u> |
| | | | |
| <u>BALANCE SHEET</u> | | | |
| Assets | \$ 840,580 | \$ 806,145 | \$ 781,765 |
| Liabilities | <u>-</u> | <u>-</u> | <u>-</u> |
| Ending Fund Balance | <u>\$ 840,580</u> | <u>\$ 806,145</u> | <u>\$ 781,765</u> |

Fund 30 is used exclusively for debt service transactions.

FOOD SERVICE FUND (FUND 50)

| <u>REVENUES</u> | 2007-2008 <u>AUDITED</u> | 2008-2009 <u>UNAUDITED</u> | 2009-2010 <u>PROPOSED</u> |
|------------------------------------|-----------------------------|-------------------------------|------------------------------|
| Sales | \$ 484,635 | \$ 472,337 | \$ 477,155 |
| Federal Aid | 148,243 | 164,639 | 167,466 |
| State Aid | 12,508 | 12,806 | 10,400 |
| Commodities | <u>43,134</u> | <u>37,069</u> | <u>27,367</u> |
| | <u>\$ 688,520</u> | <u>\$ 686,851</u> | <u>\$ 682,388</u> |
| | | | |
| <u>EXPENDITURES</u> | | | |
| Salary & Benefits | \$ 219,044 | \$ 235,567 | \$ 254,858 |
| Non-Capital | 9,980 | 4,390 | 6,450 |
| Equipment | 14,431 | - | 22,969 |
| Commodities | 43,803 | 37,069 | 27,367 |
| Purchased Services | <u>410,511</u> | <u>403,993</u> | <u>383,491</u> |
| | <u>\$ 697,769</u> | <u>\$ 681,019</u> | <u>\$ 695,135</u> |
| | | | |
| <u>BALANCE SHEET (End of Year)</u> | | | |
| Assets | \$ 111,886 | \$ 134,774 | \$ 122,027 |
| Liabilities | <u>(26,744)</u> | <u>(43,800)</u> | <u>(43,800)</u> |
| Ending Fund Balance | <u>\$ 85,142</u> | <u>\$ 90,974</u> | <u>\$ 78,227</u> |

Fund 50 is used for all food service operations.

PACKAGE COOPERATIVE FUND (FUND 90)

| <u>REVENUES</u> | 2007-2008 <u>AUDITED</u> | 2008-2009 <u>UNAUDITED</u> | 2009-2010 <u>PROPOSED</u> |
|------------------------|-----------------------------|-------------------------------|------------------------------|
| Interdistrict Payments | \$ 45,246 | \$ 47,507 | \$ 48,627 |
| Transfers | <u>44,365</u> | <u>47,507</u> | <u>48,717</u> |
| | <u>\$ 89,611</u> | <u>\$ 95,014</u> | <u>\$ 97,344</u> |
| <u>EXPENDITURES</u> | | | |
| Instruction | \$ 89,287 | \$ 94,851 | \$ 97,181 |
| Support Services | <u>324</u> | <u>163</u> | <u>163</u> |
| | <u>\$ 89,611</u> | <u>\$ 95,014</u> | <u>\$ 97,344</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**

| | 2007-2008 <u>AUDITED</u> | 2008-2009 <u>UNAUDITED</u> | 2009-2010 <u>PROPOSED</u> |
|---------------------------------------|-----------------------------|-------------------------------|------------------------------|
| Gross Total Expenditures | \$ 23,437,932 | \$ 24,745,929 | \$ 25,999,942 |
| Less Interfund Transfers and Payments | <u>(1,988,983)</u> | <u>(2,034,234)</u> | <u>(2,100,123)</u> |
| Net Total Expenditures | <u>\$ 21,448,949</u> | <u>\$ 22,711,695</u> | <u>\$ 23,899,819</u> |

PROPERTY TAX LEVY SUMMARY

| | 2007-2008 <u>AUDITED</u> | 2008-2009 <u>UNAUDITED</u> | 2009-2010 <u>PROPOSED</u> |
|---|-----------------------------|-------------------------------|------------------------------|
| General Fund - 10 | \$ 4,244,889 | \$ 4,797,731 | \$ 4,750,021 |
| Debt Service Fund - 30 | <u>2,176,659</u> | <u>2,298,363</u> | <u>2,424,619</u> |
| Total School Levy | <u>\$ 6,421,548</u> | <u>\$ 7,096,094</u> | <u>\$ 7,174,640</u> |
| Percentage Increase - Total Levy From Prior Year | <u>4.13%</u> | <u>10.50%</u> | <u>1.11%</u> |