

# Evansville Community School District 2015-16 Annual Budget Report

September 30, 2015 – 7:00 p.m.  
District Board and Training Center

## Board of Education Goals - 2015-2016

- The Board will support the implementation of the Continuous System Improvement Plan to ensure high student achievement.
- The Board will support the implementation of the Continuous System Improvement Plan to foster positive climate and culture.
- The Board will support the implementation of the Continuous System Improvement Plan to optimize communication and community engagement.
- The Board will support the implementation of the Continuous System Improvement Plan to promote a high quality workforce.
- The Board will support the implementation of the Continuous System Improvement Plan to maximize operations and efficient use of infrastructure.
- The Board will support the implementation of the Continuous System Improvement Plan to promote appropriate use of Technology.

## 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.

## Vision Statement

Creating a culture of excellence in:

- Academic achievement
- Character development
- Pursuit of arts, athletics, and other activities
- Community engagement
- Highly effective staff



## **District Profile and The 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**

Jerry Roth, District Administrator  
Kelly Mosher, District Administrative Assistant  
Doreen Treuden, Business Manager  
Jessie Backes, Business Services Assistant/Receptionist  
Lisa Christensen, Payroll/Benefit Specialist  
Janessa Katzenberger, Director of Student Services  
Alice Murphy, Interim Director of Instruction  
Tammy Heissner, Administrative Assistant  
Linda Gard, Technology & Data Specialist  
Larry Martin, Technology Manager  
Steve Shulta, Director of Buildings & Grounds

### **School Board Members**

Kathi Swanson, President  
Term Expires 2017

Eric Busse, Vice-President  
Term Expires 2016

John Rasmussen, Clerk  
Term Expires 2017

Mason Braunschweig, Treasurer  
Term Expires 2018

Melissa Hammann, Member  
Term Expires 2017

Amanda Koenecke, Member  
Term Expires 2018

Sandra Spanton Nelson, Member  
Term Expires 2016

### **Principals**

Joanie Dobbs, Levi Leonard Elementary School  
Barbara Dorn, Theodore Robinson Intermediate School  
Jason Knott, J.C. McKenna Middle School  
Scott Everson, Evansville High School  
Brian Cashore, Associate High School Principal

**2015 Annual Meeting Agenda**  
Wednesday, September 30, 2015  
District Board and Training Center - 7:00 P.M.

1. **Kathi Swanson, President**
  - (a) Call to Order
  - (b) Election of a Chairperson.
  
2. **John Rasmussen, Clerk**
  - (a) 2014 Minutes - for historical information only, no action to be taken (pg. 5).
  
3. **Chairperson**
  - (a) Selection of Date for 2016 Annual Meeting. **Suggested Motion:** I move to grant the Board of Education the flexibility to set the date of the 2016 Annual Meeting between May 15, 2016, and October 31, 2016, at 7:00 pm. under the requirements of Wis Stat. 117.08, 117.09 or 117.27.
  - (b) Board of Education Salaries for 2015-2016 (pg. 9).
  
4. **Mason Braunschweig, Treasurer**
  - (a) Review of District Debt Service Schedule (pg. 10).
  
5. **Kathi Swanson, President, and Doreen Treuden, Business Manager**
  - (a) 2015-2016 Budget Presentation and Discussion (pg. 11-20).  
2015-2016 BUDGETS:
    - 1) General Fund 10 Budget (pg. 15-19).
    - 2) Special Project Funds 21, 23, 27, and 29 Budgets (pg. 19).
    - 3) Debt Service Funds 38 and 39 Budgets (pg. 20).
    - 4) Capital Projects Funds 41, 46, 48, and 49 Budgets (pg. 20).
    - 5) Food Service Fund 50 Budget (pg. 20).
    - 6) Community Service Fund 80 Budget (pg. 20).
    - 7) Package & Cooperative Program Funds 91, 93, and 99 Budgets (pg. 20).
  
6. **ADOPTION OF TAX LEVY**

**SUGGESTED MOTION:** 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 **\$9,100,467** including **\$3,233,992** for debt service (pg. 21).
  
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 2015-16. 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 30<sup>th</sup> day of September A.D., 2015.

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, 2016.
- (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 District Board and Training Center, 340 Fair Street, at 7:00 P.M. Central Daylight Time on September 30<sup>th</sup>, 2015.

Dated this 9<sup>th</sup> day of September 2015.

John Rasmussen, District Clerk

## NOTICE OF BUDGET HEARING

(Section 65.90)

Notice is hereby given to the qualified electors of the Evansville Community School District that the budget hearing will be held in the District Board and Training Center, 340 Fair Street, on the 30<sup>th</sup> day of September 2015, 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 9<sup>th</sup> day of September 2015

John Rasmussen, 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](http://www.evansville.k12.wi.us), and by forwarding the agenda to the Evansville Review, 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. 3387 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 – September 24, 2014**

The Annual Meeting of the Evansville Community School District was held in the District Board and Training Center on September 24, 2014, at 7:00 pm pursuant to the notice in the Evansville Review and posted throughout the District as required by law.

There were 14 resident voters in attendance at the meeting.

The meeting was called to order by Board President Kathi Swanson.

Ms. Swanson asked for nominations from the floor to elect a chairman. Mr. Brian Cashore nominated Mr. Mason Braunschweig. No further nominations. Nominations closed. Mr. Mason Braunschweig ran the meeting.

Motion by Mr. John Rasmussen, seconded by Mr. Eric Busse, moved to grant the Board of Education the flexibility to set the date of the 2015 annual meeting between May 15, 2015, and October 31, 2015, at 7:00 pm under the requirements of WIS STAT. 117.08, 117.09 or 117.27. Motion carried, unanimously.

Motion by Mr. Todd Campbell, seconded by Mr. Mason Braunschweig, that the Board of Education officers be paid \$1,600 and members \$1,500 in salary for the 2014-2015 term of office. Discussion. Motion carried, unanimously.

Treasurer Tina Rossmiller presented the Debt Service Schedule and referred questions to Ms. Doreen Treuden, Business Manager.

Ms. Doreen Treuden, Business Manager, presented a supplemental budget hearing document.

Ms. Doreen Treuden presented the 2014-2015 preliminary budget, and reviewed the General Fund 10, Special Project Funds, 21, 23, 27, and 29, Debt Service Funds 38 and 39, Capital Projects Funds 41, 48, and 49, Food Service Fund 50, Community Service Fund 80, and Package & Cooperative Program Funds 91, 93, and 99 Budgets. She presented the 2014-2015 Budget Adoption draft including proposed referendum.

Motion by Mr. Brian Cashore, seconded by Ms. Kelly Mosher, moved, be it resolved, that the School Board of the Evansville Community School District be authorized to exchange land belonging to and not needed by the School District, to-wit a parcel of vacant land consisting of approximately .304 acre in area situated at 660 Hillside Court (Parcel No. 6-27-293.1049) in the City of Evansville, Wisconsin, in return for a parcel of land to be acquired by the School District consisting of approximately .275 acre in area situated at 111 W. Liberty Street (Parcel No. 6-27-245) in the City of Evansville, Wisconsin. The School Board shall have the authority to determine the terms and conditions of such exchange, and to take all other appropriate action to accomplish the exchange of such properties. Motion carried, unanimously.

Motion by Ms. Tina Rossmiller, seconded by Mr. Eric Busse, 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 \$8,389,315 including \$3,084,892 for debt service. Motion carried, unanimously.

There being no other business, motion by Mr. Todd Campbell, seconded by Ms. Kathi Swanson, moved to adjourn the meeting. Motion carried, unanimously.

Meeting adjourned at 7:28 pm.

Respectfully submitted, Clerk John Rasmussen

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**  
**2014-15 School Board Meeting History**  
**Annual School District Meeting**  
**Wednesday, September 30, 2015**

The Board of Education met on the second and last Wednesday of each month. The second meeting of the month was to work on Committee work of Budget, Policy, and Board Development. The Board held thirty regular meetings, eight special meetings, and one meeting of the electors throughout the year.

**In July 2014:**

- Community member spoke in opposition of the District purchasing the lot at 111 Liberty Street
- Approved the Continuous System Improvement (CSI) Plan
- Approved Resolution to increase revenue limits for Curriculum Programming and Technology Initiatives
- Approved Resolution to increase revenue limits for Building Safety/Security and Facility Maintenance
- Approved Resolution providing for an election on the question of the approval of Resolutions to increase revenue limits
- Approved contract of Barb Dorn, TRIS Principal
- Approved donation of \$23,700 from the Evansville Sports Boosters, towards resurfacing the track
- Approval of Robotics and Mathematics Teams

**In August 2014:**

- Back to School Days held for entire District for students to attend
- Approved donation of \$15,284.85 from the Gridiron Club for football press box
- Approved a 1.46% employee salary increase for the 2014-2015 school year for Fund 10 and 27 employees
- Board Members toured the refinished high school gym floor and the new football press box
- Referendum materials shared

**In September 2014:**

- Welcomed High School Student Board Representatives, Aliye Gallagher and Sydney Michael
- GEDO2 guidebook shared
- Communications Committee folded into the Continuous System Improvement Plan
- Annual meeting held
- Board Members salaries approved at \$1,600 for offices and \$1,500 for members
- Approved resolution for exchange of land at 660 Hillside Court with property at 111 W. Liberty Street at the Annual Meeting
- New staff, K-5, introduced

**In October 2014:**

- New staff, grades 6-12, introduced
- DPI State Report Card results shared
- Approved donation of \$2,625.63 from Knights of Columbus
- Approved hiring of Steve Shulta, Director of Buildings and Grounds

- Approved 2015-2016 school calendar
- Approved exchange of land at 660 Hillside with property at 111 W. Liberty Street

#### **In November 2014:**

- Referendum passed for Curriculum Programming and Technology Initiatives and Building Safety/Security and Facility Maintenance
- Approved the 2014-2015 revised budgets
- Received grant of \$3,400 for the 7<sup>th</sup> grade Courage Retreat
- Veteran's Day program held for community at the high school
- Approved June 2015 Panama Trip
- Insurance Committee created an Insurance Wellness Committee

#### **In December 2014:**

- Employee Handbook Committee started meeting, quarterly
- Approved High School English 11 and 12 and Art courses
- Approved 2015-2016 Girls Co-Op Swim Team with Janesville Parker School

#### **In January 2015:**

- Financial Retreat took place
- Open Enrollment class size limits approved
- Continuous System Improvement (CSI) goals shared of the sub-committees: Teaching and Learning; Workforce Engagement and Development; Communication and Community Engagement; Technology; Facilities and Operations; and Climate & Culture
- 2014-2015 School Learning Outcome goals by building presented
- Approved hiring of an Interim Director of Student Services, Tessa Nelson
- Approved extending the auditing services with Wegner, CPA, for two additional years
- Approved the beginning teacher salary, in the amount of \$38,000

#### **In February 2015:**

- Open Enrollment application period – February 3 – April 30
- Community member spoke in favor of JEDI program
- Approved the 4K Site Contracts for: Kids Korner, Magic Moments, Pathway Preschool, and Wee Ones

#### **In March 2015:**

- Parent spoke on the salutatorian award
- Approved Request for Proposal by Heartland Business Systems for wired and wireless infrastructure and classroom projectors (referendum money)
- Approved hiring of Janessa Katzenberger, Director of Students Services, effective July 1

#### **In April 2015:**

- Approved Agreements for Use of School Property with: Creekside Place, Inc./Woodchucks; Kids Korner; and Kid Connection
- Energy Fair took place
- JC McKenna Middle School Student Council Reps presented on the upcoming Wisconsin Association of School Councils that they hosted in Madison
- Approved Communications Engineering Company as vendor to perform upgrades to the District's security system (referendum money)
- Approved donation of approximately \$4,700 of auto repair equipment from Blain's Farm & Fleet of Janesville
- Thanked Tina Rossmiller for serving on the School Board for nine years
- Mason Braunschweig and Amanda Koenecke elected as Board Members

**In May 2015:**

- Thanked Aliye Gallagher for serving as the High School Board Rep
- Staff members presented Speech/Language Pathologist staffing
- Approved anonymous donation of \$18,700 towards fencing around the varsity soccer field
- Approved Open Enrollment IN and OUT applications
- Approved Resolution for Fund 46 (Long-Term Capital Improvement Trust Fund)
- Approved Request for Proposal for District wide roofing to Milwaukee Insulation, Southern Wisconsin Roofing, and Apex (referendum money)
- JC McKenna Middle School staff presented the content-area literacy strategies and student work samples
- Insurance Committee Wellness Committee presented report for the 2014-2015 school year
- Policy Review Pilot Process updated and consensus by Board to follow process
- Approved 2015-2016 textbook adoption

**In June 2015:**

- 2015-2016 CESA 2 contract approved
- Approved 2015-2016 Board of Education Goals
- 2015-2016 preliminary budget approved
- Approved implementing a \$38,000 base teacher salary for the 2015-2016 school year
- Approved middle and high school student handbooks

Most months, updates were shared on the Evansville Education Foundation, Insurance Committee, 4 Year Old Kindergarten Committee, Employee Staff Compensation Committees, Continuous System Improvement (CSI) Plan Sub-Committee's, and policies were reviewed. Staff contracts and resignations were approved when necessary, and monthly reconciliation reports and bills were approved.

Committees that were posted and met throughout the year:

- Insurance Committee, five meetings
- Teachers Compensation Committee, fourteen meetings
- Support Staff Compensation Committee, eight meetings
- Communication Committee, three meetings
- Policy Committee, eight meetings
- Employee Handbook Committee, three meetings



## Should The Compensation For School Board Members Be Increased?

Below is a listing of the latest school board compensation for districts that belong to the Rock Valley North Athletic Conference school districts.

### COMPENSATION

DISTRICT	PRESIDENT	CLERK	TREASURER	MEMBERS	REGULAR MEETINGS PER MONTH
East Troy	2,000	2,000	2,000	2,000	1
Edgerton	500	500	500	300	2; + \$40 per meeting attended
Jefferson	1,150	1,000	1,150	1,000	1
McFarland	3,244.80	3,244.80	3,244.80	3,244.80	2
Whitewater	0	0	0	0	1; paid \$15/meeting (ranges from \$0 - \$1,291, they turn in time cards)
AVERAGE	1,378.96	1,348.96	1,378.96	1,308.96	
EVANSVILLE	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,500	2

**MOTION:** Board of Education officers be paid \$ \_\_\_\_\_ and members \$ \_\_\_\_\_ in salary for the 2015-2016 term of office.

EVANSVILLE COMMUNITY SCHOOL DISTRICT

DEBT SERVICE STRUCTURE

ISSUE DATE	ISSUE TYPE	ORIGINAL AMOUNT	INTEREST RATE	MATURITY DATE	PRINCIPAL BALANCE 6/30/2015
03/01/05	* High School Bonds	22,570,000	4.60%	2020	15,215,000
08/05/10	** Refunding Bonds	1,140,000	4.40%	2021	710,000

DEBT SERVICE SCHEDULE

Year Due	<u>High School Bonds</u>		<u>Refunding Bonds</u>		Total	
	Principal	Interest	Principal	Interest	Principal	Interest
2016	2,460,000	693,947	110,000	31,544	2,570,000	725,491
2017	2,745,000	570,948	115,000	26,691	2,860,000	597,639
2018	3,010,000	466,637	125,000	21,284	3,135,000	487,921
2019	3,325,000	350,000	135,000	15,103	3,460,000	365,103
2020	3,675,000	183,750	145,000	8,006	3,820,000	191,756
2021			80,000	2,100	80,000	2,100
	15,215,000	2,265,282	710,000	104,728	15,925,000	2,370,010
						82,100
						18,295,010

\* Original bonds dated 10/09/01 for \$25,515,000 at 5.06%

\*\* Original issue was a State Trust Fund Loan dated 01/31/04 at 5.25%

9/9/2015

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

<b>Fact</b>	<b>2010-2011</b>	<b>2011-12</b>	<b>2012-13</b>	<b>2013-14</b>	<b>2014-15</b>	<b>Projected 2015-16</b>
<b>Fund 10 Operating Budget</b>	19,297,088	19,049,777	18,309,669	18,319,540	19,450,801	20,205,904
<b>Debt Service Levy</b>	2,564,637	2,473,479	2,815,507	2,962,973	3,084,892	3,233,922
<b>Total Tax Levy</b>	7,723,156	7,819,655	7,924,649	8,129,843	9,067,471	9,100,467
<b>Equalized Value (TIF Out)</b>	673,865,238	672,116,085	655,610,396	661,105,278	665,791,207	665,791,207
<b>Mill Rate</b>	11.46	11.63	12.09	12.30	13.62	13.66
<b>Equalization Aid</b>	12,936,975	11,753,976	11,937,386	11,975,385	11,844,485	12,195,111
<b>Teachers (F.T.E.)</b>	153.40	148.8	140.0	140.44	143.68	143.68
<b>*Total Employees</b>	374	360	385	373	313	313

\*Substitutes not included as of 2014-2015

EVANSVILLE STUDENT ENROLLMENT HISTORY

<u>Year</u>	<u>Pre-K</u>	<u>4K</u>	<u>5K</u>	<u>1</u>	<u>2</u>	<u>3</u>	<u>4</u>	<u>5</u>	<u>6</u>	<u>7</u>	<u>8</u>	<u>9</u>	<u>10</u>	<u>11</u>	<u>12</u>	<u>Total</u>	<u>%</u>
<u>*2015-16</u>	<u>9</u>	<u>126</u>	<u>102</u>	<u>131</u>	<u>100</u>	<u>145</u>	<u>120</u>	<u>129</u>	<u>143</u>	<u>149</u>	<u>139</u>	<u>142</u>	<u>142</u>	<u>138</u>	<u>134</u>	<u>1,849</u>	<u>6.76%</u>
2014-15	8	126	96	143	143	126	126	139	149	137	134	147	133	129	139	1,732	0.87%
2013-14	12	104	145	118	118	121	147	144	138	134	142	144	130	138	100	1,717	-2.28%
2012-13	16	145	122	122	122	152	140	138	139	144	141	137	144	99	118	1,757	-1.01%
2011-12	20	124	126	143	142	142	136	138	143	140	136	151	105	128	143	1,775	-0.73%
2010-11	17	131	148	144	144	138	134	144	144	133	146	115	126	141	127	1,788	-1.00%
2009-10	17	148	154	130	130	141	151	144	126	146	107	134	154	123	131	1,806	-1.37%
2008-09	17	146	130	139	156	156	147	130	146	112	135	161	134	133	145	1,831	1.78%
2007-08	20	126	140	151	145	145	128	140	112	133	150	156	136	144	118	1,799	-1.42%
2006-07	21	134	156	144	144	132	144	110	133	151	137	148	157	119	139	1,825	5.49%
2005-06	20	139	141	130	144	144	106	121	142	132	135	160	124	134	102	1,730	2.85%
2004-05	12	126	135	138	107	107	116	139	131	137	151	128	142	98	122	1,682	0.90%
2003-04	15	127	145	106	112	112	134	130	131	151	118	144	108	122	124	1,667	1.71%
2002-03	18	143	109	110	133	133	129	132	148	116	124	119	132	117	109	1,639	4.06%

\*Projected

9/9/2015

EVANSVILLE COMMUNITY SCHOOL DISTRICT  
GENERAL FUND BALANCE HISTORY

<u>Fiscal Year</u>	<u>Fund 10 Expenditures</u>	<u>Fund 10 Balance</u>	<u>Fund Balance %</u>
2001-02	\$ 11,663,543.63	\$ 733,080.97	6.29%
2002-03	\$ 13,121,801.95	\$ 617,902.00	4.71%
2003-04	\$ 13,726,966.23	\$ 775,113.50	5.65%
2004-05	\$ 14,661,947.04	\$ 901,404.15	6.15%
2005-06	\$ 15,446,541.03	\$ 984,898.81	6.38%
2006-07	\$ 16,221,792.28	\$ 1,756,899.65	10.83%
2007-08	\$ 17,336,965.84	\$ 2,018,618.82	11.64%
2008-09	\$ 18,305,597.05	\$ 2,020,806.28	11.04%
2009-10	\$ 18,621,682.79	\$ 2,189,046.00	11.76%
2010-11	\$ 19,174,734.58	\$ 2,320,093.95	12.10%
2011-12	\$ 18,592,432.26	\$ 2,162,992.30	11.63%
2012-13	\$ 17,929,491.92	\$ 2,507,926.58	13.99%
2013-14	\$ 18,979,861.46	\$ 2,578,322.49	13.58%
2014-15*	\$ 19,314,973.87	\$ 2,616,424.22	13.55%
2015-16**	\$ 20,205,904.08	\$ 2,187,119.93	10.82%

Determination of an appropriate Fund Balance is strictly a local matter.

The DPI makes no recommendation regarding the amount a district should have as its Fund Balance, except that a district may not budget for or maintain a deficit in its General Fund.

ECSD GENERAL FUND BALANCE POLICY 662.3

The Evansville Community School District Board of Education recognizes the need for carrying an operating reserve in the General Fund to:

1. Provide adequate working capital sufficient to meet the District's cash-flow requirements, thus minimizing any cash-flow (short-term) borrowing during the annual operating cycle;
2. Function as a safeguard to Fund unanticipated expenses that the District might incur; and
3. Demonstrate fiscal responsibility resulting in a higher credit rating, which will help to reduce District borrowing costs.

In recognition of these needs, the Board shall strive to develop a District budget which, will add sufficient Funds each year to the Fund 10 Fund Balance. The Board's goal for the unreserved designated Fund Balance shall be between 9-18% at fiscal year end.

\*Unaudited

\*\*Budget - not actual

**WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS**

<b>KEY</b>	Fd	T	Loc	Obj	Func	Prj
	Fund	R=Revenue	Location	Source	Function	Project
		E=Expense		Object		

<b>FUND</b>	
10	General
20	Special Projects
30	Debt Service
40	Capital Projects
50	Food Service
90	Cooperative

<b>LOCATIONS</b>	
000	District
100	Elementary School
200	Middle School
300	Intermediate School
400	High School

<b>SOURCES - REVENUES</b>	
200	Local - Tax
300	Transit between Districts - Open Enrollment
500	Transit from Intermediates - CESA
600	State
700	Federal
800	Borrowing Proceeds
900	Other

<b>OBJECTS - EXPENSES</b>	
100	Salaries
200	Benefits
300	Purchased Services
400	Non-Capital - Supplies
500	Capital - Equipment
600	Debt
700	Insurance
800	Transfers
900	Other

<b>FUNCTIONS</b>	
110000	Undifferentiated Curriculum
120000	Regular Curriculum
130000	Vocational Curriculum
140000	Physical Curriculum
150000	Special Education
160000	Extra and Co-Curricular
170000	Other Specials
200000	Pupil Services
220000	Instructional Staff Services (Staff Development and Libraries)
230000	General Administration
240000	School Administration
250000	Business Administration (Utilities, B&G, HR, Transp., Food Service)
260000	Central Services (Technology)
270000	Insurance
280000	Debt
290000	Other (Retirees)
410000	Transfers between Funds
430000	Open Enrollment
490000	Other

Fd	T	Loc	Obj	Func	Prj	Src	2012-13	2013-14	2014-15	2015-16
							FY Activity	FY Activity	FY Activity	Original Budget
10	R	---	21-	-----	---	TAXES	5,125,299.89	5,184,885.84	5,997,498.02	5,884,476.00
10	R	---	27-	-----	---	SCHOOL ACTIVITY INCOME	35,231.95	32,492.50	37,065.91	30,000.00
10	R	---	28-	-----	---	INTEREST ON INVESTMENTS	15,812.99	13,683.06	14,587.00	13,000.00
10	R	---	29-	-----	---	OTHER REVENUE FROM LOCAL SOURC	134,601.09	132,129.34	133,447.02	67,400.50
10	R	---	2--	-----	---	REVENUE FROM LOCAL SOURCES	5,310,945.92	5,363,190.74	6,182,597.95	5,994,876.50
10	R	---	31-	-----	---	TRANSIT OF AIDS WITHIN WIS	8,546.00	15,969.62	18,188.00	8,024.00
10	R	---	34-	-----	---	PAYMENT FOR SERVICES	268,604.00	313,400.00	384,957.64	510,895.00
10	R	---	3--	-----	---	INTER-DISTRICT TRANSFERS IN WI	277,150.00	329,369.62	403,145.64	518,919.00
10	R	---	51-	-----	---	TRANSIT OF AIDS	993.74	993.42	429.29	1,000.00
10	R	---	5--	-----	---	REV FROM INTERMEDIATE SOURCES	993.74	993.42	429.29	1,000.00
10	R	---	61-	-----	---	STATE AID	187,977.00	232,971.50	368,523.17	361,832.50
10	R	---	62-	-----	---	GENERAL STATE AID	11,937,386.00	11,975,385.00	11,844,485.00	12,195,111.00
10	R	---	63-	-----	---	SPECIAL PROJECT GRANT	7,618.89	12,720.00	16,400.00	151,000.00
10	R	---	65-	-----	---	SAGE FUNDS	294,613.87	279,761.07	260,755.42	279,761.00
10	R	---	66-	-----	---	DNR AID	8,092.71	8,262.96	11,151.29	11,000.00
10	R	---	69-	-----	---	OTHER REVENUE FROM STATE SOURC	12,921.00	13,521.00	13,117.00	13,164.00
10	R	---	6--	-----	---	REVENUE FROM STATE SOURCES	12,448,609.47	12,522,621.53	12,514,431.88	13,011,868.50
10	R	---	73-	-----	---	SPECIAL PROJECT GRANTS	29,368.70	32,269.45	27,689.82	48,601.00
10	R	---	75-	-----	---	REVENUE FROM FEDERAL SOURCES	139,772.00	157,920.00	143,942.00	145,992.00
10	R	---	78-	-----	---	FEDERAL AID	0.00	36,340.00	15,362.00	0.00
10	R	---	7--	-----	---	REVENUE FROM FEDERAL SOURCES	169,140.70	226,529.45	186,993.82	194,593.00
10	R	---	87-	-----	---	BORROWED MONEY	0.00	436,578.97	0.00	0.00
10	R	---	8--	-----	---	NON REVENUE	0.00	436,578.97	0.00	0.00
10	R	---	96-	-----	---	ADJUSTMENTS	19,176.12	114,578.23	17,342.79	17,342.79
10	R	---	97-	-----	---	REFUND OF DISBURSEMENTS	42,089.04	53,203.36	33,008.22	33,000.00
10	R	---	99-	-----	---	MISCELLANEOUS REVENUE	6,321.21	3,192.05	15,126.01	5,000.00
10	R	---	9--	-----	---	OTHER SOURCES OF REVENUE	67,586.37	170,973.64	65,477.02	55,342.79
10	-	---	---	-----	---	GENERAL FUND	18,274,426.20	19,050,257.37	19,353,075.60	19,776,599.79

Fd	T	Loc	Obj	Func	Prj	Obj	2012-13	2013-14	2014-15	2015-16
							FY Activity	FY Activity	FY Activity	Original Budget
10	E	---	1--	11----	---	SALARIES	129,076.76	126,375.93	128,363.61	130,154.63
10	E	---	2--	11----	---	EMPLOYEE BENEFITS	38,580.02	40,823.41	41,356.44	41,500.09
10	E	---	---	11----	---	UNDIFFERENTIATED CURRICULUM	167,656.78	167,199.34	169,720.05	171,654.72
10	E	---	1--	12----	---	SALARIES	5,507,634.94	5,095,787.29	5,166,020.53	5,115,669.23
10	E	---	2--	12----	---	EMPLOYEE BENEFITS	1,885,258.42	2,318,007.28	2,117,218.59	2,039,734.76
10	E	---	3--	12----	---	PURCHASED SERVICES	1,408.11	251,784.31	236,662.89	543,942.00
10	E	---	4--	12----	---	NON-CAPITAL OBJECTS	107,622.44	183,020.41	172,022.79	167,959.22
10	E	---	9--	12----	---	OTHER OBJECTS	2,707.00	2,679.00	4,980.46	13,916.80
10	E	---	---	12----	---	REGULAR CURRICULUM	7,504,630.91	7,851,278.29	7,696,905.26	7,881,222.01
10	E	---	1--	13----	---	SALARIES	480,266.59	478,474.97	541,900.62	544,953.43
10	E	---	2--	13----	---	EMPLOYEE BENEFITS	188,190.32	178,946.78	211,936.12	215,333.01
10	E	---	3--	13----	---	PURCHASED SERVICES	1,640.04	979.66	7,975.56	11,450.00
10	E	---	4--	13----	---	NON-CAPITAL OBJECTS	39,486.86	35,133.64	38,975.72	39,944.20
10	E	---	5--	13----	---	CAPITAL OBJECTS	12,600.88	12,443.17	4,159.00	
10	E	---	9--	13----	---	OTHER OBJECTS	644.00		565.00	155.00
10	E	---	---	13----	---	VOCATIONAL CURRICULUM	722,828.69	705,978.22	805,512.02	811,835.64
10	E	---	1--	14----	---	SALARIES	478,155.29	442,140.52	459,020.19	469,059.51
10	E	---	2--	14----	---	EMPLOYEE BENEFITS	160,666.60	146,208.68	149,097.05	150,307.43
10	E	---	3--	14----	---	PURCHASED SERVICES				600.00
10	E	---	4--	14----	---	NON-CAPITAL OBJECTS	12,167.17	7,800.42	8,226.41	6,327.70
10	E	---	9--	14----	---	OTHER OBJECTS			165.00	1,020.00
10	E	---	---	14----	---	PHYSICAL CURRICULUM	650,989.06	596,149.62	616,508.65	627,314.64
10	E	---	1--	16----	---	SALARIES	186,776.46	177,129.49	178,977.23	184,059.00
10	E	---	2--	16----	---	EMPLOYEE BENEFITS	22,436.78	21,974.30	22,251.82	26,117.70
10	E	---	3--	16----	---	PURCHASED SERVICES	33,690.81	33,715.50	37,621.70	33,926.00
10	E	---	4--	16----	---	NON-CAPITAL OBJECTS	17,521.74	11,739.01	20,336.41	22,535.00
10	E	---	9--	16----	---	OTHER OBJECTS	5,728.00	5,058.11	12,806.76	19,225.00
10	E	---	---	16----	---	COACHING	266,153.79	249,616.41	271,993.92	285,862.70
10	E	---	1--	17----	---	SALARIES	121,159.38	92,381.44	116,532.45	115,498.96
10	E	---	2--	17----	---	EMPLOYEE BENEFITS	54,253.92	27,340.85	32,894.03	32,797.15
10	E	---	3--	17----	---	PURCHASED SERVICES	413.92	1,029.86	17.48	1,200.00
10	E	---	4--	17----	---	NON-CAPITAL OBJECTS	1,529.95	3,323.24	1,826.84	11,829.08
10	E	---	9--	17----	---	OTHER OBJECTS	575.00	430.00	2,585.74	2,250.00
10	E	---	---	17----	---	OTHER SPECIAL NEEDS	177,932.17	124,505.39	153,856.54	163,575.19
10	E	---	1--	21----	---	SALARIES	319,474.49	287,337.58	285,326.65	284,088.15
10	E	---	2--	21----	---	EMPLOYEE BENEFITS	86,835.82	107,447.09	99,052.05	105,120.35
10	E	---	3--	21----	---	PURCHASED SERVICES	38.69	203.18	2,342.14	3,445.00
10	E	---	4--	21----	---	NON-CAPITAL OBJECTS	4,644.87	11,428.29	3,450.40	5,473.00
10	E	---	9--	21----	---	OTHER OBJECTS	1,000.00	1,031.00	442.17	2,354.00
10	E	---	---	21----	---	PUPIL SERVICES	411,993.87	407,447.14	390,613.41	400,480.50
10	E	---	1--	22----	---	SALARIES	310,576.96	241,972.55	210,000.90	307,424.26
10	E	---	2--	22----	---	EMPLOYEE BENEFITS	99,851.74	73,726.65	60,392.22	69,665.77
10	E	---	3--	22----	---	PURCHASED SERVICES	52,146.28	69,878.36	78,089.66	80,976.24
10	E	---	4--	22----	---	NON-CAPITAL OBJECTS	98,108.19	59,732.88	64,780.05	64,207.50
10	E	---	5--	22----	---	CAPITAL OBJECTS	10,306.00	5,990.10	10,680.13	10,500.00
10	E	---	9--	22----	---	OTHER OBJECTS	13,932.11	4,730.00	10,973.10	18,170.00
10	E	---	---	22----	---	INSTRUCTIONAL STAFF SERVICES	584,921.28	456,030.54	434,916.06	550,943.77
10	E	---	1--	23----	---	SALARIES	324,817.96	323,748.80	341,581.03	337,092.55
10	E	---	2--	23----	---	EMPLOYEE BENEFITS	115,648.60	113,281.84	130,685.68	138,865.39



Fd	T	Loc	Obj	Func	Prj	Obj	2012-13	2013-14	2014-15	2015-16
							FY Activity	FY Activity	FY Activity	Original Budget
10	E	---	3--	23----	---	PURCHASED SERVICES	94,447.09	94,128.12	89,161.58	76,381.00
10	E	---	4--	23----	---	NON-CAPITAL OBJECTS	16,164.77	22,058.63	19,776.43	27,529.50
10	E	---	9--	23----	---	OTHER OBJECTS	10,135.03	5,456.21	4,620.89	7,125.00
10	E	---	---	23----	---	GENERAL ADMINISTRATION	561,213.45	558,673.60	585,825.61	586,993.44
10	E	---	1--	24----	---	SALARIES	578,874.60	568,186.61	553,239.48	574,795.22
10	E	---	2--	24----	---	EMPLOYEE BENEFITS	153,991.85	223,363.92	189,227.08	207,625.17
10	E	---	3--	24----	---	PURCHASED SERVICES	1,115.88	1,649.28	588.73	3,000.00
10	E	---	4--	24----	---	NON-CAPITAL OBJECTS	54,148.11	68,980.79	70,304.13	69,200.00
10	E	---	9--	24----	---	OTHER OBJECTS	7,475.11	6,922.77	7,507.49	14,650.00
10	E	---	---	24----	---	SCHOOL BUILDING ADMINISTRATION	795,605.55	869,103.37	820,866.91	869,270.39
10	E	---	1--	25----	---	SALARIES	692,782.26	674,345.97	681,154.45	689,525.75
10	E	---	2--	25----	---	EMPLOYEE BENEFITS	269,778.98	270,001.25	261,215.26	264,253.03
10	E	---	3--	25----	---	PURCHASED SERVICES	1,427,045.84	1,693,471.54	1,884,462.73	2,050,515.00
10	E	---	4--	25----	---	NON-CAPITAL OBJECTS	134,385.42	136,130.07	145,261.90	178,338.00
10	E	---	5--	25----	---	CAPITAL OBJECTS	11,956.00		45,708.49	20,000.00
10	E	---	9--	25----	---	OTHER OBJECTS	2,874.79	2,046.00	2,863.00	3,050.00
10	E	---	---	25----	---	BUSINESS ADMINISTRATION	2,538,823.29	2,775,994.83	3,020,665.83	3,205,681.78
10	E	---	1--	26----	---	SALARIES	92,056.22	94,134.98	96,510.05	97,279.96
10	E	---	2--	26----	---	EMPLOYEE BENEFITS	43,151.36	33,501.37	35,465.38	35,557.43
10	E	---	3--	26----	---	PURCHASED SERVICES	147,268.50	101,703.37	106,203.70	90,819.99
10	E	---	4--	26----	---	NON-CAPITAL OBJECTS	157,033.16	165,710.11	224,172.93	626,229.43
10	E	---	5--	26----	---	CAPITAL OBJECTS	25,539.54	447,883.86	283,991.25	
10	E	---	9--	26----	---	OTHER OBJECTS	245.00	285.00	495.00	810.00
10	E	---	---	26----	---	CENTRAL SERVICES	465,293.78	843,218.69	746,838.31	850,696.81
10	E	---	3--	27----	---	PURCHASED SERVICES	2,286.32	2,288.99	2,246.27	3,163.62
10	E	---	7--	27----	---	INSURANCE	133,056.75	142,722.09	150,511.20	212,357.00
10	E	---	---	27----	---	INSURANCE AND JUDGMENTS	135,343.07	145,011.08	152,757.47	215,520.62
10	E	---	6--	28----	---	DEBT RETIREMENT	69,290.21	179,709.54	171,179.62	171,185.62
10	E	---	---	28----	---	DEBT SERVICES	69,290.21	179,709.54	171,179.62	171,185.62
10	E	---	2--	29----	---	EMPLOYEE BENEFITS	378,116.49	387,159.77	311,001.89	284,143.21
10	E	---	---	29----	---	OTHER SUPPORT SERVICES	378,116.49	387,159.77	311,001.89	284,143.21
10	E	---	8--	41----	---	OPERATING TRANSFERS OUT	1,950,185.78	2,029,369.20	2,184,281.76	2,257,339.04
10	E	---	---	41----	---	INTERFUND & INTERGOVN TRANSFER	1,950,185.78	2,029,369.20	2,184,281.76	2,257,339.04
10	E	---	3--	43----	---	PURCHASED SERVICES	548,313.83	632,014.87	779,675.68	872,184.00
10	E	---	---	43----	---	GENERAL TUITION PAYMENTS	548,313.83	632,014.87	779,675.68	872,184.00
10	E	---	9--	49----	---	OTHER OBJECTS	199.92	1,401.56	1,854.88	
10	E	---	---	49----	---	OTHER NON-PROGRAM TRANSACTIONS	199.92	1,401.56	1,854.88	
1-	-	---	---	-----	---	GENERAL FUND	17,929,491.92	18,979,861.46	19,314,973.87	20,205,904.08

**EVANSVILLE COMMUNITY SCHOOL DISTRICT**

Date: September 2015

<b>BUDGET ADOPTION 2015-2016</b>			
<b>GENERAL FUND (FUND 10)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2016</b>	<b>Budget 2015-2016</b>
Beginning Fund Balance (Account 930 000)	2,507,926.58	2,578,322.49	2,616,424.22
Ending Fund Balance, Nonspendable (Acct. 935 000)	32,563.82	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	2,545,758.67	2,616,424.22	2,187,119.93
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>2,578,322.49</b>	<b>2,616,424.22</b>	<b>2,187,119.93</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	5,184,885.84	5,997,498.02	5,884,476.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	32,492.50	37,065.91	30,000.00
280 Interest on Investments	13,683.06	14,587.00	13,000.00
290 Other Revenue, Local Sources	132,129.34	133,447.02	67,400.50
<b>Subtotal Local Sources</b>	<b>5,363,190.74</b>	<b>6,182,597.95</b>	<b>5,994,876.50</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	15,969.62	18,188.00	8,024.00
340 Payments for Services	313,400.00	384,957.64	510,895.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>329,369.62</b>	<b>403,145.64</b>	<b>518,919.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	993.42	429.29	1,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>993.42</b>	<b>429.29</b>	<b>1,000.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	232,971.50	368,523.17	361,832.50
620 State Aid -- General	11,975,385.00	11,844,485.00	12,195,111.00
630 DPI Special Project Grants	12,720.00	16,400.00	151,000.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	279,761.07	260,755.42	279,761.00
660 Other State Revenue Through Local Units	8,262.96	11,151.29	11,000.00
690 Other Revenue	13,521.00	13,117.00	13,164.00
<b>Subtotal State Sources</b>	<b>12,522,621.53</b>	<b>12,514,431.88</b>	<b>13,011,868.50</b>
<b>Federal Sources</b>			
710 Transit of Aids	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	32,269.45	27,689.82	48,601.00
750 IASA Grants	157,920.00	143,942.00	145,992.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	36,340.00	15,362.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>226,529.45</b>	<b>186,993.82</b>	<b>194,593.00</b>

<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	436,578.97	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>436,578.97</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	114,578.23	17,342.79	17,342.79
970 Refund of Disbursement	53,203.36	33,008.22	33,000.00
980 Medical Service Reimbursement	0.00		0.00
990 Miscellaneous	3,192.05	15,126.01	5,000.00
<b>Subtotal Other Revenues</b>	<b>170,973.64</b>	<b>65,477.02</b>	<b>55,342.79</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>19,050,257.37</b>	<b>19,353,075.60</b>	<b>19,776,599.79</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	167,199.34	169,720.05	171,654.72
120 000 Regular Curriculum	7,851,278.29	7,696,905.26	7,881,222.01
130 000 Vocational Curriculum	705,978.22	805,512.02	811,835.64
140 000 Physical Curriculum	596,149.62	616,508.65	627,314.64
160 000 Co-Curricular Activities	249,616.41	271,993.92	285,862.70
170 000 Other Special Needs	123,475.53	153,856.54	163,575.19
<b>Subtotal Instruction</b>	<b>9,693,697.41</b>	<b>9,714,496.44</b>	<b>9,941,464.90</b>
<b>Support Sources</b>			
210 000 Pupil Services	407,447.14	390,613.41	400,480.50
220 000 Instructional Staff Services	456,030.54	434,916.06	550,943.77
230 000 General Administration	558,673.60	585,825.61	586,993.44
240 000 School Building Administration	869,103.37	820,866.91	869,270.39
250 000 Business Administration	2,777,024.69	3,020,665.83	3,205,681.78
260 000 Central Services	843,218.69	746,838.31	850,696.81
270 000 Insurance & Judgments	145,011.08	152,757.47	215,520.62
280 000 Debt Services	179,709.54	171,179.62	171,185.62
290 000 Other Support Services	387,159.77	311,001.89	284,143.21
<b>Subtotal Support Sources</b>	<b>6,623,378.42</b>	<b>6,634,665.11</b>	<b>7,134,916.14</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	2,029,369.20	2,184,281.76	2,257,339.04
430 000 Instructional Service Payments	632,014.87	779,675.68	872,184.00
490 000 Other Non-Program Transactions	1,401.56	1,854.88	0.00
<b>Subtotal Non-Program Transactions</b>	<b>2,662,785.63</b>	<b>2,965,812.32</b>	<b>3,129,523.04</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>18,979,861.46</b>	<b>19,314,973.87</b>	<b>20,205,904.08</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budget 2015-2016</b>
900 000 Beginning Fund Balance	26,459.89	38,232.64	26,271.88
900 000 Ending Fund Balance	38,232.64	26,271.88	26,271.88
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>3,396,739.80</b>	<b>3,411,205.50</b>	<b>3,555,634.83</b>
100 000 Instruction	2,433,688.74	2,485,370.32	2,677,572.14
200 000 Support Services	834,786.11	826,522.12	800,600.69
400 000 Non-Program Transactions	116,492.20	111,273.82	77,462.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>3,384,967.05</b>	<b>3,423,166.26</b>	<b>3,555,634.83</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budget 2015-2016</b>
900 000 Beginning Fund Balance	474,213.32	425,013.21	369,849.35
<b>900 000 ENDING FUND BALANCES</b>	<b>425,013.21</b>	<b>369,849.35</b>	<b>306,212.09</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,964,791.17</b>	<b>3,086,789.92</b>	<b>3,234,191.50</b>
281 000 Long-Term Capital Debt	2,882,947.50	3,003,947.50	3,153,947.50
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	
289 000 Other Long-Term General Obligation Debt	131,043.78	138,006.28	143,881.26
400 000 Non-Program Transactions	0.00	0.00	
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>3,013,991.28</b>	<b>3,141,953.78</b>	<b>3,297,828.76</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>18,551,133.26</b>	<b>0.00</b>	<b>0.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budget 2015-2016</b>
900 000 Beginning Fund Balance	0.00	0.00	114,305.18
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>114,305.18</b>	<b>114,305.18</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>114,305.18</b>	<b>0.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budget 2015-2016</b>
900 000 Beginning Fund Balance	78,713.01	29,620.97	5,707.74
<b>900 000 ENDING FUND BALANCE</b>	<b>29,620.97</b>	<b>5,707.74</b>	<b>27,158.49</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>677,436.90</b>	<b>641,833.31</b>	<b>608,874.99</b>
200 000 Support Services	726,528.94	665,746.54	587,424.24
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>726,528.94</b>	<b>665,746.54</b>	<b>587,424.24</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budget 2015-2016</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>	<b>Audited 2013-2014</b>	<b>Unaudited 2014-2015</b>	<b>Budget 2015-2016</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>4,813.87</b>	<b>4,212.83</b>	<b>0.00</b>
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	4,813.87	4,212.83	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>4,813.87</b>	<b>4,212.83</b>	<b>0.00</b>

**EQUALIZED PROPERTY VALUES  
TAX LEVY PER MUNICIPALITY**

**2011-2012**

County	District	Equalized Value	%	Amount of Tax Levy
Dane	T. Rutland	788,170.00	0.1	9,170.00
Green	T. Brooklyn	10,688,830.00	1.6	124,358.00
Rock	C. Evansville	313,815,500.00	46.7	3,651,049.00
Rock	T. Center	65,375,618.00	9.7	760,605.00
Rock	T. Janesville	35,078,124.00	5.2	408,112.00
Rock	T. Magnolia	50,168,095.00	7.5	583,675.00
Rock	T. Porter	39,978,076.00	5.9	465,120.00
Rock	T. Union	156,223,672.00	23.2	1,817,566.00
<b>District Totals</b>		<b>672,116,085.00</b>	<b>100.00</b>	<b>7,819,655.00</b>

**2012-2013**

County	District	Equalized Value	%	Amount of Tax Levy
Dane	T. Rutland	750,324.00	0.1	9,069.49
Green	T. Brooklyn	10,570,283.00	1.6	127,767.63
Rock	C. Evansville	308,928,100.00	47.1	3,734,148.85
Rock	T. Center	62,945,498.00	9.6	760,849.72
Rock	T. Janesville	34,889,908.00	5.3	421,729.55
Rock	T. Magnolia	48,631,776.00	7.4	587,833.51
Rock	T. Porter	39,067,211.00	6.0	472,222.44
Rock	T. Union	149,827,296.00	22.9	1,811,027.95
<b>District Totals</b>		<b>655,610,396.00</b>	<b>100.00</b>	<b>7,924,649.14</b>

**2013-2014**

County	District	Equalized Value	%	Amount of Tax Levy
Dane	T. Rutland	724,109.00	0.1	8,904.62
Green	T. Brooklyn	10,122,277.00	1.5	124,477.18
Rock	C. Evansville	310,572,600.00	47.0	3,819,219.97
Rock	T. Center	67,161,710.00	10.2	825,911.06
Rock	T. Janesville	34,168,198.00	5.2	420,178.29
Rock	T. Magnolia	47,663,794.00	7.2	586,138.36
Rock	T. Porter	39,199,217.00	5.9	482,046.49
Rock	T. Union	151,493,373.00	22.9	1,862,967.03
<b>District Totals</b>		<b>661,105,278.00</b>	<b>100.00</b>	<b>8,129,843.00</b>

**2014-2015**

County	District	Equalized Value	%	Amount of Tax Levy
Dane	T. Rutland	744,826.00	0.1	10,143.85
Green	T. Brooklyn	9,588,283.00	1.5	130,583.70
Rock	C. Evansville	309,075,700.00	47.0	4,209,330.07
Rock	T. Center	67,839,923.00	10.2	923,918.08
Rock	T. Janesville	35,268,904.00	5.2	480,330.41
Rock	T. Magnolia	48,937,234.00	7.2	666,480.64
Rock	T. Porter	42,040,615.00	5.9	572,554.96
Rock	T. Union	152,295,722.00	22.9	2,074,129.29
<b>District Totals</b>		<b>665,791,207.00</b>	<b>100.00</b>	<b>9,067,471.00</b>

**2015-2016\***

County	District	Equalized Value	%	Amount of Tax Levy
<b>District Totals</b>		<b>665,791,207.00</b>	<b>100.00</b>	<b>9,100,467.00</b>

\* Amounts are estimates - not final until October 15th