

Evansville Community School District 2017-18 Annual Budget Report

October 9, 2017 – 7:00 p.m.
District Board and Training Center

Board of Education Goals - 2017-2018

- The Board will support the implementation of the Continuous System Improvement Plan to ensure high student achievement and high quality workforce.
- 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 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.

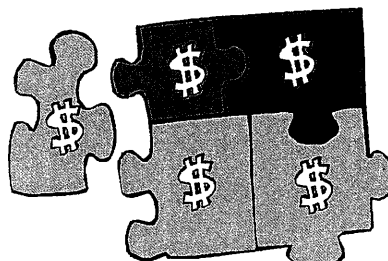
Mission Statement

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
Steve Swanson, Business Manager
Lindsay Krull, Business Services Assistant/Receptionist
Annie Hovorka, Payroll/Benefit Specialist
Janessa Katzenberger, Director of Student Services
Jennifer Hansen, District Office Student Services Administrative Assistant
Scott Everson, Director of Curriculum and Instruction
Mindy Molloy, Information Systems Specialist/Administrative Assistant
Larry Martin, Technology Manager
Steve Shulta, Director of Buildings & Grounds

School Board Members

Mason Braunschweig, President
Term Expires 2018

Eric Busse, Vice-President
Term Expires 2019

John Rasmussen, Clerk
Term Expires 2020

Melissa Hammann, Treasurer
Term Expires 2020

David Hamilton, Member
Term Expires 2018

Keith Hennig, Member
Term Expires 2018

Thomas Titus, Member
Term Expires 2020

Principals

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

2017 Annual Meeting Agenda
Monday, October 9, 2017
District Board and Training Center - 7:00 P.M.

1. **Mason Braunschweig, President**
 - (a) Call to Order
 - (b) Election of a Chairperson.

2. **John Rasmussen, Clerk**
 - (a) 2016 Minutes - for historical information only, no action to be taken (pg. 5).

3. **Melissa Hammann, Treasurer**
 - (a) Review of District Debt Service Schedule (pg. 11).

4. **Mason Braunschweig, President, and Steve Swanson, Business Manager**
 - (a) 2017-2018 Budget Presentation and Discussion (pg.19).
2017-2018 BUDGETS:
 - 1) General Fund 10 Budget (pg.19).
 - 2) Special Project Funds 21, 23, 27, and 29 Budgets (pg.19).
 - 3) Debt Service Funds 38 and 39 Budgets (pg. 19).
 - 4) Capital Projects Funds 41, 46, 48, and 49 Budgets (pg.19).
 - 5) Food Service Fund 50 Budget (pg.19).
 - 6) Community Service Fund 80 Budget (pg. 20).
 - 7) Package & Cooperative Program Funds 91, 93, and 99 Budgets (pg.20).

5. **Chairperson, RESOLUTIONS:**

Resolution A - Adoption of Tax Levy

Be it resolved that there shall be levied upon the taxable property of the Evansville Community School District the sum of \$8,182,568 for the purpose of funding the operation and maintenance of the public schools as per fund 10, 39 and 80 presented for adoption.

Resolution B - Transportation

Be it resolved that the District be authorized to offer transportation to all students in grades K-8, in the morning only, who reside one half (1/2) mile to two (2) miles from school, from designated pick up points, for the purpose of alleviating traffic congestion around Levi Leonard Elementary, Theodore Robinson Intermediate and J.C. McKenna Middle School.

Resolution C - Salaries of Board Members

Be it resolved that the annual salaries of the school board members be: \$_____ for offices and \$ _____ for members.

Resolution D - Selection Date of Annual Meeting

Be it resolved to grant the Board of Education the flexibility to set the date of the 2018 Annual Meeting between May 15, 2018, and October 31, 2018, at 7:00 pm. under the requirements of Wis Stat. 117.08, 117.09 or 117.27.

6. **Chairperson**

- a. Call of Other New 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 2017-2018. 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.

ANNUAL SCHOOL DISTRICT MEETING AND BUDGET HEARING

NOTICE IS HEREBY GIVEN to the qualified electors of the Evansville Community School District that the Annual Meeting and Budget Hearing of said school district will be held at 7:00 P.M. on October 9, 2017, in the District Board and Training Center, 340 Fair Street (Door 36), Evansville, Wisconsin. The Annual Meeting will include a hearing on the 2017-2018 budget, adoption of the tax levy, and transaction of other business properly before the Annual Meeting.

Dated this 20th day of September, 2017 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, and by forwarding the agenda to the Evansville Review, Union Bank & Trust and Eager Free Public Library.

Notice is hereby given that a majority of the Board Members for the Evansville Community School District may be present at the Annual Meeting of the Electors to gather information about subjects over which they have decision-making responsibility. If a majority is present, this constitutes a meeting of the Board Members for the Evansville Community School District, as the applicable statute has been interpreted by the Wisconsin Supreme Court, although the School Board will not take any formal action at this meeting.

Upon reasonable notice, all reasonable efforts will be made to accommodate the needs of people with disabilities through appropriate aids and services. For additional information or to request this service, contact the District Office at 340 Fair Street, 882-3387 or 882-3386. Persons needing more specific information about the agenda items should call 882-3387 or 882-3386 at least 24 hours prior to the meeting.

For Historical Information Only – No Action Required

Annual Meeting Minutes for September 28, 2016

The Annual Meeting of the Evansville Community School District was held in the District Board and Training Center on September 28, 2016, at 7:01 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 Mason Braunschweig.

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

Treasurer Ms. Melissa Hammann deferred the Debt Service Schedule and questions to Mr. Steve Swanson, Business Manager.

Mr. Steve Swanson presented revenue limits, General Fund 10 revenue and expenses, fund balance history, and referendum history.

Motion by Mr. Scott Everson, seconded by Mr. Mason Braunschweig, moved to approve Resolution A-Adoption of Tax Levy, be it resolved that there shall be levied upon the taxable property of the Evansville Community School District the sum of \$8,370,966 for the purpose of funding the operation and maintenance of the public schools as per fund 10, 38, and 39 presented for adoption. Motion carried, unanimously (voice vote).

Motion by Mr. Brian Cashore seconded by Mr. Mason Braunschweig, moved to approve Resolution B-Transportation, be it resolved that the District be authorized to offer transportation to all students in grades K-8, in the morning only, who reside one half (1/2) mile to two (2) miles from school, from designated pick up points, for the purpose of alleviating traffic congestion around Levi Leonard Elementary, Theodore Robinson Intermediate and J.C. McKenna Middle School. Motion carried, unanimously (voice vote).

Motion by Mr. Eric Busse, seconded by Mr. Keith Hennig, moved to approve Resolution C- Salaries of Board Members, be it resolved that the annual salaries of the school board members be \$1,600 for officers and \$1,500 for members. Motion carried, unanimously (voice vote).

Motion by Mr. Mason Braunschweig, seconded by Mr. Jason Knott, moved to approve Resolution D- Selection Date of Annual Meeting, be it resolved to grant the Board of Education the flexibility to set the date of the 2017 annual meeting between May 15, 2017, and October 31, 2017, at 7:00 pm under the requirements of WIS STAT. 117.08, 117.09 or 117.27. Motion carried, unanimously (voice vote).

Chair Mr. Bill Hartje asked for other new business. Mr. Bill Hartje thanked the School Board members in honor of the upcoming School Board Appreciation Week, October 2-8.

There being no other business, motion by Mr. Scott Everson, seconded by Mr. Eric Busse, moved to adjourn the meeting. Motion carried, unanimously (voice vote). Meeting adjourned at 7:20 pm.

Respectfully submitted, Clerk John Rasmussen

EVANSVILLE COMMUNITY SCHOOL DISTRICT
2016-17 School Board Meeting History
Annual School District Meeting

The Board of Education met on the second and last Wednesday of each month from July-May then switched to Monday's. The second meeting of the month was to work on Committee work of Budget, Policy, and Board Development. The Board held twenty two regular meetings, eight special meetings, and one meeting of the electors throughout the year.

In July 2016:

- 2015-2016 Health and Nursing Report shared
- Custodians/Cleaners Compensation Model approved
- Sponsorship Guide approved

In August 2016:

- Back to School Days held for all students in the District
- Approved change of graduation date to the Friday evening of Memorial Day weekend going forward
- Approved Applied Topics in Science
- 2016-2017 FFA Overnight field trips approved

In September 2016:

- Welcomed High School Student Board Representatives: Emmeline Roth and Ava Parker
- District Administrator, Mr. Roth, presented a proposed 2018 referendum timeline and master plan approach
- Approved a June 2017 Panama trip
- The five Continuous System Improvement (CSI) sub-committees of: Teaching and Learning; Communication and Community Engagement; Technology; Facilities and Operations; and Climate and Culture 2016-2017 goals approved
- Annual meeting held September 28, 2016

In October 2016:

- New staff introduced to the Board of Education
- 2016 summer school program summary presented by Director of Curriculum and Instruction, Ms. Murphy
- Approved ratification of 2016-2017 teacher contracts
- Approved the 2017-2018 school year calendar
- Update presented on the 2014 referendum on: curriculum, technology and facilities
- Approved revised budgets and the 2016-2017 tax levy amount of \$8,327,558, as prepared by Business Manager, Mr. Swanson

In November 2016:

- Approved 2016-2017 1.5% salary increases for support staff, food service works, custodians/cleaners and Director of Buildings and Grounds
- Announced that the District would not be hosting an Energy Fair in 2017
- Building head custodian positions approved

In December 2016:

- Interviewed Architectural Firms
- Approved change in the 2016-2017 school year calendar; exchanging dates of 1/2/17, to a day of no school and 2/24/17, as a day of school for staff and students
- Approved Director of Student Services, Ms. Katzenberger, 2017-2019 rollover contract

In January 2017:

- Evansville High School AP District Honor Roll Recipient
- Approved new high school course of treble/mixed choir
- Approved the Certified Staff Compensation Model
- Approved Bray Architects, as firm to complete a facilities study and work with the District on a possible 2018 referendum
- Business Manager, Mr. Swanson, presented the 2015-2016 financial audit statements
- Approved the District asking DPI to waive the school year start date
- Approved the Administrators' Compensation Committee 2016-2017 recommendations
- Held a financial retreat, sharing the 2017-2018 budget, showing an estimated \$689,000 deficit
- Approved open enrollment 2017-2018 limits

In February 2017:

- Open Enrollment applications accepted from February 6 – April 28
- Approved School Perceptions Contract
- Approved 4K Site Agreements
- Approved naming of the Varsity Soccer Field – Ron Buttchen Soccer Field
- Approved retirement incentive in the HRA amount of \$13,754 for certified teachers who were 55 by December 1, 2017
- Business Manager, Mr. Swanson, presented packet of information on the 2017-2018 budget

In March 2017:

- Approved additional \$73,355 to fund re-roofing of TRIS Section E with taper insulation
- Approved to cap the District's contribution to the health insurance for the 2017-2018 school year
- Approved resignation of Director of Curriculum and Instruction, Ms. Murphy, effective June 30, 2017
- Approved Director of Student Services, Ms. Katzenberger, salary increase
- An updated list of recommended items for reduction or elimination to balance the 2017-2018 preliminary budget presented
- Interviewed Construction Managers for potential referendum

In April 2017:

- Staff members spoke in opposition of the proposed budget items for elimination or reduction
- Staff members spoke in opposition of the suggested proposed changes to the Employee Handbook
- District Administrator, Mr. Roth, presented information on creating a Citizens Advisory Committee and timeline for potential referendum
- Approved JP Cullen as Construction Manager for potential referendum
- Approved list of reduction or elimination items for the 2017-2018 school year
- During Board reorganization meeting, Board meetings switched from Wednesdays to Mondays, the second and fourth of each month

In May 2017:

- Approved final notice of nonrenewal to three certified staff members due to budget deficit for the 2017-2018 school year
- Approved no increase of lunch/milk prices for the 2017-2018 school year
- Approved hiring of Director of Curriculum and Instruction, Ms. Banker
- Approved Insurance Committee's recommendation, HRA with 15% employee contribution to premium expense, increase deductible to \$400/single and \$800/family, reduce cash-in-lieu form \$4,000 to \$3,500, and receive a recommendation from the Insurance Committee in October 2017 of what changes (HRA or HSA) to implement on 1-1-18 for the 2017-2018 school year

In June 2017:

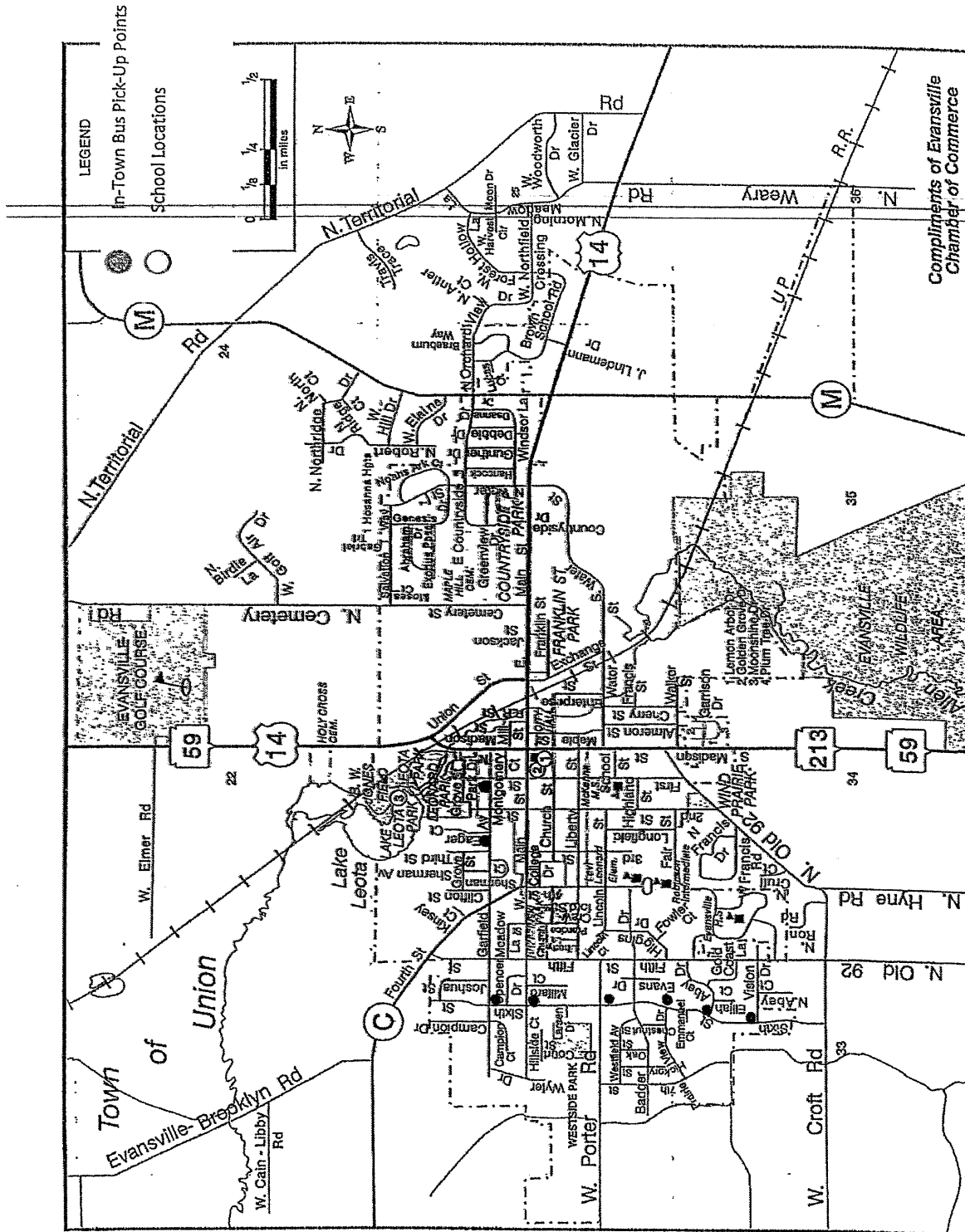
- Approved rescinding two of the three final notice of nonrenewals for staff members for the 2017-2018 school year
- Approved curriculum referendum purchase recommendation for 6-12 science
- Accepted resignation of Director of Curriculum and Instruction, Ms. Banker
- Approved transfers of High School Principal, Mr. Everson, to Director of Curriculum and Instruction; of J.C. McKenna Middle School Principal, Mr. Knott, to High School Principal; of Levi Leonard Elementary School Principal, Ms. Dobbs, to J.C. McKenna Middle School Principal; and the hiring of Levi Leonard Elementary School Principal, Mr. Schwartz
- Bray Architects Representatives gave an update on the facility study concept, plan, and objectives, which included the formation of a Citizens Advisory Committee, facilities assessments, and next/ongoing efforts
- Approved the 2017-2018 preliminary budget

Most months, updates were shared on the Evansville Education Foundation, Insurance 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 bills were approved.

Committees that were posted and met throughout the year:

- Insurance Committee, six meetings
- Teachers Compensation Committee, eight meetings
- Administrators Compensation Committee, six meetings
- Support Staff Compensation Committee, one meeting
- Policy Committee, eleven meetings
- Employee Handbook Committee, three meetings

Resolution B - Transportation



- 6th Street/Vision Street
- 6th Street/Abey Drive
- 6th Street/Prairie View
- 6th Street/Porter Road
- 6th Street/Main Street
- 6th Street/Garfield Avenue

East Side: AM ONLY

- Garfield Avenue/Eager Court
- Garfield Avenue/First Street
- Maple Street/Church Street
- Maple Street/Water Street

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	2,500	2,500	2,500	2,500	1
Edgerton	500	500	500	300	2; + \$45 per meeting attended
Jefferson	1,150	1,000	1,150	1,000	2
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	1,478.96	1,448.96	1,478.96	1,408.96	
EVANSVILLE	\$ 1,600	\$ 1,600	\$ 1,600	\$ 1,500	2

EVANSVILLE COMMUNITY SCHOOL DISTRICT
DEBT SERVICE BUDGET/TAX LEVY SCHEDULE

<u>CALENDAR YEAR DUE</u>		<u>2016-2017</u>	<u>2017-2018</u>	<u>2018-2019</u>	<u>2019-2020</u>	<u>2020-2021</u>	<u>2021-2022</u>
<u>DUE</u>	<u>PAYMENT AMT</u>	<u>PAYMENT AMT</u>	<u>PAYMENT AMT</u>	<u>PAYMENT AMT</u>	<u>PAYMENT AMT</u>	<u>PAYMENT AMT</u>	<u>PAYMENT AMT</u>
<u>Fund 39 Series 2016</u>							
	Principal	\$ 2,840,000	\$ 2,900,000	\$ 2,975,000	\$ 1,815,000	\$ 1,855,000	\$ -
	Interest	138,725	110,325	81,325	36,700	18,550	0
	Interest	<u>110,325</u>	<u>81,325</u>	<u>36,700</u>	<u>18,550</u>	<u>0</u>	<u>0</u>
	Total Fund 39 Levy	\$ 3,089,050	\$ 3,091,650	\$ 3,093,025	\$ 1,870,250	\$ 1,873,550	\$ -
<u>Fund 38 GO Bonds</u>							
	Principal	\$ 115,000	\$ 125,000	\$ 135,000	\$ 145,000	\$ 80,000	\$ -
	Interest	14,603	12,088	9,197	5,906	2,100	0
	Interest	<u>12,088</u>	<u>9,197</u>	<u>5,906</u>	<u>2,100</u>	<u>0</u>	<u>0</u>
	Total Fund 38 Levy	\$ 141,691	\$ 146,285	\$ 150,103	\$ 153,006	\$ 82,100	\$ -
	Total Debt Service Levy	\$ 3,230,741	\$ 3,237,935	\$ 3,243,128	\$ 2,023,256	\$ 1,955,650	\$ 0
<u>FISCAL YEAR AMTS DUE</u>							
	Fund 39 - Series 2016 Interest Due	\$ 138,725	\$ 110,325	\$ 81,325	\$ 36,700	\$ 18,550	\$ -
	Fund 38 - GO Bonds Interest Due	14,603	12,088	9,197	5,906	2,100	0
	Fund 39 - Series 2016 Principal Due	2,840,000	2,900,000	2,975,000	1,815,000	1,855,000	0
	Fund 38 - GO Bonds Principal Due	115,000	125,000	135,000	145,000	80,000	0
	Fund 39 - Series 2016 Interest Due	138,725	110,325	81,325	36,700	18,550	0
	Fund 38 - GO Bonds Interest Due	14,603	12,088	9,197	5,906	2,100	0
	Total Fund 39	\$ 3,117,450	\$ 3,120,650	\$ 3,137,650	\$ 1,888,400	\$ 1,892,100	\$ -
	Total Fund 38	144,206	149,176	153,394	156,812	84,200	0
	Total Debt Service Budget	\$ 3,261,656	\$ 3,269,826	\$ 3,291,044	\$ 2,045,212	\$ 1,976,300	\$ -

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

Fact	2012-13	2013-14	2014-15	2015-16	2016-17	Projected 2017-18
Fund 10 Operating Budget	18,309,669	18,319,540	19,313,946	19,983,046	20,251,848	20,849,262
Debt Service Levy	2,815,507	2,962,973	3,084,892	3,233,992	3,230,741	3,237,935
Total Tax Levy	7,924,649	8,129,843	9,067,471	8,936,405	8,327,558	8,328,705
Equalized Value (TIF Out)	655,610,396	661,105,278	665,791,207	677,096,035	701,490,115	700,957,250
Mill Rate	12.09	12.30	13.62	13.20	11.87	11.88
Equalization Aid	11,937,386	11,975,385	11,844,485	12,411,106	13,421,972	13,716,377
Teachers (F.T.E.)	140.0	140.44	143.68	143.68	142.85	137.85
*Total Employees	385	373	313	313	313	308

*Substitute Teachers not included as of 2014-2015

EVANSVILLE STUDENT ENROLLMENT HISTORY

Year	Pre-K	4K	5K	1	2	3	4	5	6	7	8	9	10	11	12	Total	%
*2017-18	2	109	111	149	99	140	102	146	133	131	147	146	136	130	135	1,816	-1.25%
2016-17	6	105	122	122	136	107	151	128	129	145	152	137	132	140	142	1,854	7.04%
2015-16	9	122	102	131	100	145	120	129	137	149	139	142	142	138	134	1,839	7.11%
2014-15	8		126	96	143	126	126	139	149	137	134	147	133	129	139	1,732	0.87%
2013-14	12		104	145	118	121	147	144	138	134	142	144	130	138	100	1,717	-2.28%
2012-13	16		145	122	122	152	140	138	139	144	141	137	144	99	118	1,757	-1.01%
2011-12	20		124	126	143	142	136	138	143	140	136	151	105	128	143	1,775	-0.73%
2010-11	17		131	148	144	138	134	144	144	133	146	115	126	141	127	1,788	-1.00%
2009-10	17		148	154	130	141	151	144	126	146	107	134	154	123	131	1,806	-1.37%
2008-09	17		146	130	139	156	147	130	146	112	135	161	134	133	145	1,831	1.78%
2007-08	20		126	140	151	145	128	140	112	133	150	156	136	144	118	1,799	-1.42%
2006-07	21		134	156	144	132	144	110	133	151	137	148	157	119	139	1,825	5.49%
2005-06	20		139	141	130	144	106	121	142	132	135	160	124	134	102	1,730	2.85%
2004-05	12		126	135	138	107	116	139	131	137	151	128	142	98	122	1,682	0.90%
2003-04	15		127	145	106	112	134	130	131	151	118	144	108	122	124	1,667	1.71%

***Estimate**

9/27/2017

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>
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	\$ 20,009,057.71	\$ 2,360,344.12	11.80%
2016-17*	\$ 20,251,848.41	\$ 2,575,718.67	12.72%
2017-18**	\$ 20,849,262.00	\$ 2,575,718.67	12.35%

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 it's 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.

*AUDITED

** ESTIMATE

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS

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

FUND	
10	General
20	Special Projects
30	Debt Service
40	Capital Projects
50	Food Service
90	Cooperative

LOCATIONS	
000	District
100	Elementary School
200	Middle School
300	Intermediate School
400	High School

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

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

FUNCTIONS	
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

**Evansville Community School District
Annual Meeting Budget Adoption Revenue Report**

Fd T Loc Obj Func Prj Src	2015-16 FY Activity	2016-17 FY Activity	2017-18 Prelim Budget	
-- R --- 21- -----	TAXES	5,712,080.61	5,112,504.36	5,305,797.00
-- R --- 26- -----	WORKBOOKS FOR RESALE	0.00	880.00	0.00
-- R --- 27- -----	SCHOOL ACTIVITY INCOME	39,031.77	39,867.95	35,000.00
-- R --- 28- -----	INTEREST ON INVESTMENTS	15,856.65	25,174.87	20,000.00
-- R --- 29- -----	OTHER REVENUE FROM LOCAL SOURC	91,433.28	37,504.28	42,000.00
-- R --- 2-- -----	REVENUE FROM LOCAL SOURCES	5,858,402.31	5,215,931.46	5,402,797.00
-- R --- 31- -----	TRANSIT OF AIDS WITHIN WIS	8,004.00	8,613.00	8,613.00
-- R --- 34- -----	PAYMENT FOR SERVICES	434,530.80	509,922.00	514,895.00
-- R --- 3-- -----	INTER-DISTRICT TRANSFERS IN WI	442,534.80	518,535.00	523,508.00
-- R --- 51- -----	TRANSIT OF AIDS	1,257.00	3,519.53	4,345.00
-- R --- 5-- -----	REV FROM INTERMEDIATE SOURCES	1,257.00	3,519.53	4,345.00
-- R --- 61- -----	STATE AID	372,640.65	555,550.07	924,138.00
-- R --- 62- -----	GENERAL STATE AID	12,411,106.00	13,412,268.00	13,421,972.00
-- R --- 63- -----	SPECIAL PROJECT GRANT	136,949.00	173,889.00	12,400.00
-- R --- 65- -----	SAGE FUNDS	234,540.95	286,462.74	286,463.00
-- R --- 66- -----	DNR AID	9,792.15	7,981.27	10,000.00
-- R --- 69- -----	OTHER REVENUE FROM STATE SOURC	13,251.00	8,432.00	8,639.00
-- R --- 6-- -----	REVENUE FROM STATE SOURCES	13,178,279.75	14,444,583.08	14,663,612.00
-- R --- 73- -----	SPECIAL PROJECT GRANTS	27,360.21	32,569.28	53,000.00
-- R --- 75- -----	REVENUE FROM FEDERAL SOURCES	145,992.00	151,985.00	129,000.00
-- R --- 7-- -----	REVENUE FROM FEDERAL SOURCES	173,352.21	184,554.28	182,000.00
-- R --- 86- -----	CAPITAL SALES	0.00	100,099.83	0.00
-- R --- 8-- -----	NON REVENUE	0.00	100,099.83	0.00
-- R --- 96- -----	ADJUSTMENTS	39,285.42	0.00	30,000.00
-- R --- 97- -----	REFUND OF DISBURSEMENTS	50,688.61	0.00	38,000.00
-- R --- 99- -----	MISCELLANEOUS REVENUE	9,177.51	0.00	5,000.00
-- R --- 9-- -----	OTHER SOURCES OF REVENUE	99,151.54	0.00	73,000.00
-----	GENERAL FUND	19,752,977.61	20,467,223.18	20,849,262.00

**Evansville Community School District
Annual Meeting Budget Adoption Expenditure Report**

Fd T Loc Obj Func Prj	Src	2015-16 FY Activity	2016-17 FY Activity	2017-18 Prelim Budget
-- E --- 10- -----	SALARIES	55,301.75	20,637.81	20,720.00
-- E --- 11- -----	TEACHER SALARY	6,757,689.78	6,850,685.76	6,602,494.00
-- E --- 12- -----	ADMINISTRATION SALARY	790,838.16	826,481.02	813,596.00
-- E --- 13- -----	TECH SALARY	101,423.44	112,785.66	97,914.00
-- E --- 14- -----	SUBSTITUTES	26,011.35	17,657.22	15,000.00
-- E --- 15- -----	NON REPRESENTED SALARY	315,816.42	361,259.81	358,847.00
-- E --- 16- -----	SUPPORT STAFF SALARY	169,981.91	170,734.37	191,226.00
-- E --- 17- -----	BUILDING AND GROUNDS SALARY	574,911.32	613,549.27	617,592.00
-- E --- 19- -----	COACH SALARIES	183,426.86	195,963.83	188,687.00
-- E --- 1-- -----	SALARIES	8,975,400.99	9,169,754.75	8,906,076.00
-- E --- 21- -----	RETIREMENT	581,489.25	599,188.84	599,355.00
-- E --- 22- -----	F.I.C.A. TAX	674,339.71	691,334.66	692,485.00
-- E --- 23- -----	LIFE INSURANCE	16,373.76	17,820.47	36,797.00
-- E --- 24- -----	HEALTH INSURANCE	1,928,905.94	1,901,974.88	2,016,683.00
-- E --- 29- -----	OTHER BENEFITS	440,820.72	456,535.02	423,412.00
-- E --- 2-- -----	EMPLOYEE BENEFITS	3,641,929.38	3,666,853.87	3,768,732.00
-- E --- 31- -----	PURCHASED SERVICES	760,379.06	758,741.63	789,405.00
-- E --- 32- -----	EQUIPMENT REPAIR	673,069.46	760,158.93	711,716.00
-- E --- 33- -----	UTILITIES	612,359.68	542,602.39	601,940.00
-- E --- 34- -----	TRAVEL & TRANSPORTATION	595,353.59	601,783.51	626,954.00
-- E --- 35- -----	COMMUNICATIONS	51,304.14	58,946.96	53,000.00
-- E --- 38- -----	INTERGOVERNMENTAL PAYMENTS	877,116.07	963,041.87	995,023.00
-- E --- 3-- -----	PURCHASED SERVICES	3,569,582.00	3,685,275.29	3,778,038.00
-- E --- 41- -----	CLASSROOM SUPPLIES	1,012,887.22	957,734.37	1,024,274.00
-- E --- 43- -----	MEDIA	60,136.90	78,236.52	120,334.00
-- E --- 44- -----	SMALL EQUIPMENT	0	0	500
-- E --- 47- -----	TEXTBOOKS	21,455.50	167,459.67	72,000.00
-- E --- 48- -----	NON-INSTR COMPUTER SOFTWARE	50,473.62	76,138.67	475,098.00
-- E --- 4-- -----	NON-CAPITAL OBJECTS	1,144,953.24	1,279,569.23	1,692,206.00
-- E --- 55- -----	EQUIPMENT ADDITION	17,138.22	7,963.34	4,575.00
-- E --- 56- -----	EQUIPMENT REPLACEMENT	52,352.00	50,038.99	43,879.00
-- E --- 5-- -----	CAPITAL OBJECTS	69,490.22	58,002.33	48,454.00
-- E --- 67- -----	PRINCIPAL PAYMENTS	108,339.69	42,720.99	42,721.00
-- E --- 68- -----	INTEREST	78,601.94	61,469.37	33,178.00
-- E --- 69- -----	DEBT SERVICE PROCESSING/BONDS	3,360.00	0	4,900.00
-- E --- 6-- -----	DEBT RETIREMENT	190,301.63	104,190.36	80,799.00
-- E --- 71- -----	DISTRICT INSURANCE	187,628.00	200,258.00	185,603.00
-- E --- 73- -----	UNEMPLOYMENT COMPENSATION	0	50.08	5,000.00
-- E --- 7-- -----	INSURANCE	187,628.00	200,308.08	190,603.00

**Evansville Community School District
Annual Meeting Budget Adoption Expenditure Report**

Fd T Loc Obj Func Prj Src	2015-16 FY Activity	2016-17 FY Activity	2017-18 Prelim Budget
-- E --- 8-- ----- --- OPERATING TRANSFERS OUT	<u>2,177,029.95</u>	<u>2,040,657.27</u>	<u>2,306,890.00</u>
-- E --- 94- ----- --- DUES AND FEES	45,791.08	47,237.23	77,464.00
-- E --- 97- ----- ---	<u>6,951.22</u>	<u>0</u>	<u>0</u>
-- E --- 9-- ----- --- OTHER OBJECTS	<u>52,742.30</u>	<u>47,237.23</u>	<u>77,464.00</u>
----- ----- --- GENERAL FUND	<u>20,009,057.71</u>	<u>20,251,848.41</u>	<u>20,849,262.00</u>

**Evansville Community School District
Budget Publication 2017-2018**

Required Published Budget Summary Format

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 9th day of October, 2017 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's office at 340 Fair September 25, 2017 - John Rasmussen, District Clerk

GENERAL FUND	Audited 2015-16	Audited 2016-17	Preliminary 2017-18 Budget
Beginning Fund Balance	2,616,424.00	2,360,343.90	2,575,718.67
Ending Fund Balance	2,360,343.90	2,575,718.67	2,575,718.67
REVENUES & OTHER FINANCING SOURCES			
Transfers-In (Source 100)	0.00	0.00	0.00
Local Sources (Source 200)	5,858,402.31	5,215,931.46	5,402,797.00
Inter-district Payments (Source 300 + 400)	442,534.80	518,535.00	523,508.00
Intermediate Sources (Source 500)	1,257.00	3,519.53	4,345.00
State Sources (Source 600)	13,178,279.75	14,444,583.08	14,663,612.00
Federal Sources (Source 700)	173,352.21	184,554.28	182,000.00
All Other Sources (Source 800 + 900)	99,151.54	100,099.83	73,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	19,752,977.61	20,467,223.18	20,849,262.00
EXPENDITURES & OTHER FINANCING USES			
Instruction (Function 100 000)	10,035,305.43	10,274,009.07	10,261,546.00
Support Services (Function 200 000)	6,960,927.05	7,036,349.85	7,358,618.00
Non-Program Transactions (Function 400 000)	3,012,825.23	2,941,489.49	3,229,098.00
TOTAL EXPENDITURES & OTHER FINANCING USES	20,009,057.71	20,251,848.41	20,849,262.00

SPECIAL PROJECTS FUND	Audited 2015-16	Audited 2016-17	Preliminary 2017-18 Budget
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	3,387,808.00	3,743,276.56	3,580,499.00
EXPENDITURES & OTHER FINANCING USES	3,387,808.00	3,743,276.56	3,580,499.00

DEBT SERVICE FUND	Audited 2015-16	Audited 2016-17	Preliminary 2017-18 Budget
Beginning Fund Balance	369,858.00	169,408.00	142,213.63
Ending Fund Balance	169,408.00	142,213.63	113,213.63
REVENUES & OTHER FINANCING SOURCES	16,102,545.00	3,230,941.00	3,237,935.00
EXPENDITURES & OTHER FINANCING USES	16,302,995.00	3,261,856.00	3,266,935.00

CAPITAL PROJECTS FUND	Audited 2015-16	Audited 2016-17	Preliminary 2017-18 Budget
Beginning Fund Balance	114,305.00	114,305.00	114,305.00
Ending Fund Balance	114,305.00	114,305.00	114,305.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND	Audited 2015-16	Audited 2016-17	Preliminary 2017-18 Budget
Beginning Fund Balance	5,707.00	57,324.00	104,712.82
Ending Fund Balance	57,324.00	104,712.82	110,527.82
REVENUES & OTHER FINANCING SOURCES	640,803.00	698,128.14	675,255.00
EXPENDITURES & OTHER FINANCING USES	589,186.00	650,739.32	669,440.00

COMMUNITY SERVICE FUND	Audited 2015-16	Audited 2016-17	Preliminary 2017-18 Budget
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

PACKAGE & COOPERATIVE PROGRAM FUND	Audited 2015-16	Audited 2016-17	Preliminary 2017-18 Budget
Beginning Fund Balance	0.00	0.00	0.00
Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

Total Expenditures and Other Financing Uses

ALL FUNDS	Audited 2015-16	Audited 2016-17	Preliminary 2017-18 Budget
GROSS TOTAL EXPENDITURES -- ALL FUNDS	40,289,046.71	27,907,720.29	28,366,136.00
Interfund Transfers (Source 100) - ALL FUNDS	0.00	0.00	0.00
Refinancing Expenditures (FUND 30)	0.00	0.00	0.00
NET TOTAL EXPENDITURES -- ALL FUNDS	40,289,046.71	27,907,720.29	28,366,136.00
PERCENTAGE INCREASE - NET TOTAL FUND EXPENDITURES FROM PRIOR YEAR		-30.73%	1.64%

EQUALIZED PROPERTY VALUES
TAX LEVY PER MUNICIPALITY

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
District Totals		665,791,207.00	100.00	9,067,471.00

2015-2016

County	District	Equalized Value	%	Amount of Tax Levy
Dane	T. Rutland	782,160.00	0.1%	10,323.05
Green	T. Brooklyn	9,718,789.00	1.4%	128,269.89
Rock	C. Evansville	322,915,500.00	47.7%	4,261,882.42
Rock	T. Center	67,402,460.00	10.0%	889,586.78
Rock	T. Janesville	35,555,540.00	5.3%	469,266.82
Rock	T. Magnolia	48,266,989.00	7.1%	637,034.25
Rock	T. Porter	41,756,927.00	6.2%	551,113.57
Rock	T. Union	150,697,670.00	22.3%	1,988,928.22
District Totals		677,096,035.00	100.0%	8,936,405.00

2016-2017

County	District	Equalized Value	%	Amount of Tax Levy
Dane	T. Rutland	762,910.00	0.1%	9,056.69
Green	T. Brooklyn	10,260,656.00	1.5%	121,806.72
Rock	C. Evansville	339,484,600.00	48.4%	4,030,103.40
Rock	T. Center	67,928,476.00	9.7%	806,395.29
Rock	T. Janesville	36,897,575.00	5.3%	438,019.99
Rock	T. Magnolia	48,801,383.00	7.0%	579,332.96
Rock	T. Porter	42,100,348.00	6.0%	499,783.36
Rock	T. Union	155,254,167.00	22.1%	1,843,059.59
District Totals		701,490,115.00	100.0%	8,327,558.00

2017-2018

County	District	Equalized Value	%	Amount of Tax Levy
District Totals		700,957,250.00	100.0%	8,182,568.00