



Evansville Community  
School District  
State of the Budget

December 17, 2014

# Topics

- o 2013-2014 Final Budget
- o Fund Balance
- o 2014-2015 Budget
  - o Revenues
  - o Expenses
- o 2015-2016 Budget
  - o Starting Point
  - o Input Process
- o Next Steps



# 2013-2014 Budget Review

Obj	2013-14 Budget	2013-14 FYTD Activity	2013-14 FYTD %	Unexpended Balance
200-LOCAL SOURCES	5,363,370.00	5,363,190.74	100.0%	179.26
300-INTER-DIST. TRANS. (INC. OE)	341,827.58	339,940.98	99.4%	1,886.60
500-INTER-GRANT	1,000.00	993.42	99.3%	6.58
600-STATE SOURCES	13,293,537.15	13,362,169.53	100.5%	-68,632.38
700-FEDERAL SOURCES	722,150.15	698,142.40	96.7%	24,007.75
800-NON REVENUE		436,578.97		-436,578.97
900-OTHER REVENUE	<u>73,664.12</u>	<u>170,973.64</u>	<u>232.1%</u>	<u>-97,309.52</u>
Total Revenue	19,795,549.00	20,371,989.68	102.9%	-576,440.68
100-SALARIES	10,653,228.73	10,667,663.06	100.1%	-14,434.33
200-EMPLOYEE BENEFITS	4,844,242.15	4,856,204.25	100.2%	-11,962.10
300-PURCHASED SERVICES	3,046,772.42	3,216,543.57	105.6%	-169,771.15
400-NON-CAPITAL OBJECTS	793,332.59	734,071.00	92.5%	59,261.59
500-CAPITAL OBJECTS	31,400.00	466,317.13	1485.1%	-434,917.13
600-DEBT RETIREMENT	65,067.98	179,709.54	276.2%	-114,641.56
700-INSURANCE	153,464.00	142,722.09	93.0%	10,741.91
900-OTHER OBJECTS	<u>42,558.00</u>	<u>38,363.13</u>	<u>90.1%</u>	<u>4,194.87</u>
Total Expense	19,630,065.87	20,301,593.77	103.4%	-671,527.90
Difference	165,483.13	70,395.91	-0.01	-95,087.22

# Final YTD for Previous Years

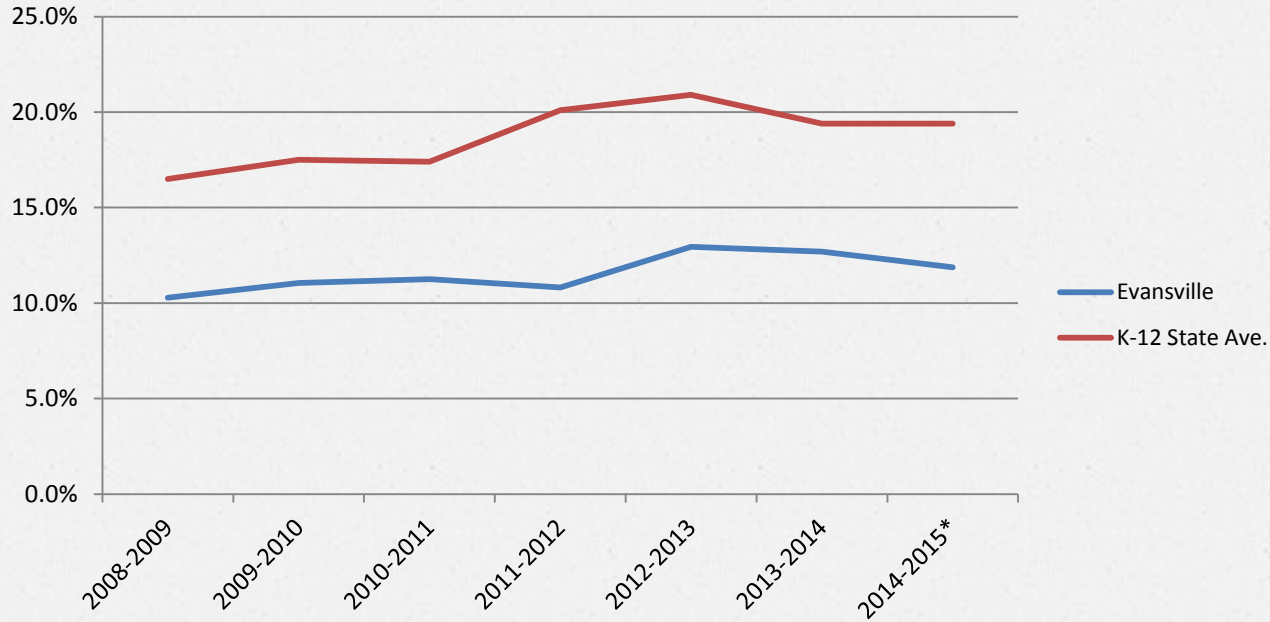
Year	Net Budget	Actual	Difference
2008-2009	35,767.00	2,187.46	(33,579.54)
2009-2010	(60,473.00)	512,801.72	573,274.72
2010-2011	(39,818.00)	131,047.95	170,865.95
2011-2012	(672,784.00)	(157,101.65)	515,682.35
2012-2013	0	344,934.28	344,934.28
2013-2014	165,483.13	70,395.91	(95,087.22)

# Fund Balance

- o What is a fund balance?
- o How is a fund balance used?
  - o Cash flow
  - o Bond rating
  - o One-time Board approved expenses
- o How a fund balance is not used?
  - o Recurring expenses – salaries /benefits



# ECSD Fund Balance vs. State Average



	<u>2008-2009</u>	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015*</u>
Evansville	10.3%	11.0%	11.3%	10.8%	13.0%	12.7%	11.9%
K-12 State Ave.	16.5%	17.5%	17.4%	20.1%	20.9%	19.4%	19.4%
Fund Balance	\$2,020,806.28	\$2,189,046.00	\$2,320,093.95	\$2,162,992.30	\$2,507,926.58	\$2,578,322.49	\$2,482,671.73

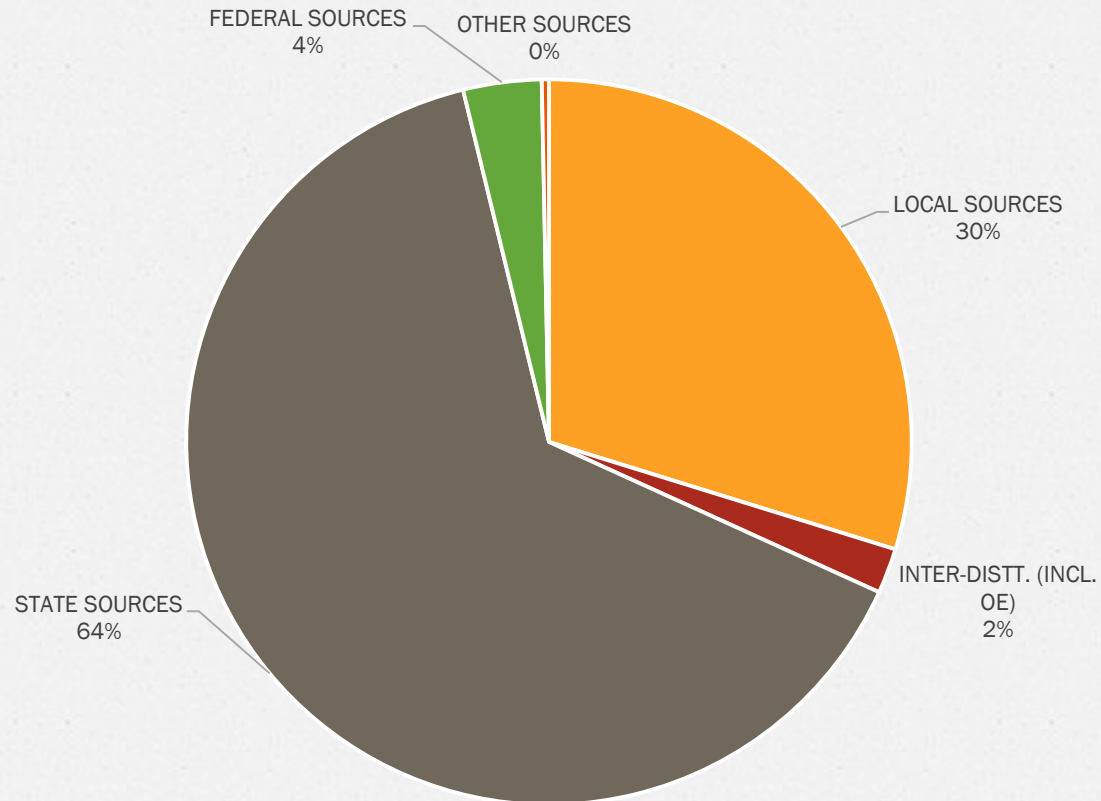
\*Proj./Budget

# 2014-2015 Budget

REVENUES	
LOCAL SOURCES	6,174,579.00
INTER-DIST. (INCL. OE)	417,284.00
STATE SOURCES	13,349,811.92
FEDERAL SOURCES	723,588.62
OTHER SOURCES	66,183.79
TOTAL	20,731,447.33

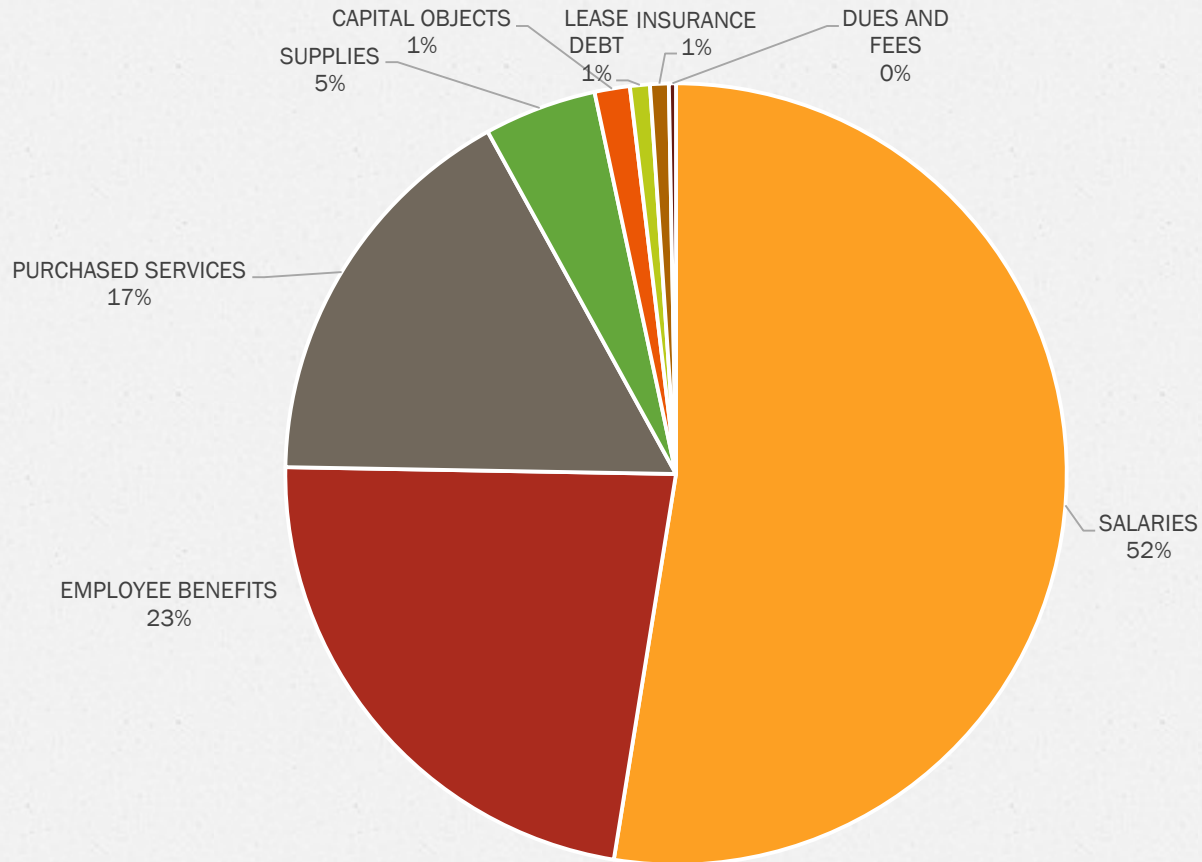
EXPENSES	
SALARIES	10,943,698.58
EMPLOYEE BENEFITS	4,734,849.75
PURCHASED SERVICES	3,481,744.22
SUPPLIES	970,023.92
CAPITAL OBJECTS	304,000.00
LEASE DEBT	171,185.62
INSURANCE	160,806.00
DUES AND FEES	60,790.00
TOTAL	20,827,098.09

# 2014-2015 Revenue





# 2014-2015 Expenses



# Referendum Curriculum Plan

Action	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019
Develop*/Review Scope and Sequence of Standards	K-12 ELA	K-12 Science*	K-12 Social Studies*	K-12 Music*	
	6-12 Spanish	K-12 Health/PE*	K-12 Art*	6-12 Career/Tech Ed* (CTE)	
	6-12 Mathematics				
Materials Selection		K-12 ELA	K-12 Science	K-12 Social Studies	K-12 Music
		6-12 Spanish	K-12 Health/PE	K-12 Art	6-12 CTE
		6-12 Mathematics			
Materials Purchase/Budget Estimate			K-12 ELA: \$75,000	K-5 Science: \$125,000	K-12 Soc.St.: \$150,000
			6-12 Spanish: \$75,000	6-12 Science: \$100,000	K-12 Art: \$45,000
			6-12 Math: \$75,000	K-12 Health: \$75,000	<b>July 1, 2018 Purchase</b>
			<b>July 1, 2016 Purchase</b>	<b>July 1, 2017 Purchase</b>	
					K-12 Music: \$45,000
					6-12 CTE: \$135,000
					<b>January 1, 2019 Purchase</b>
<b>Cost</b>	\$0	\$0	\$225,000	\$300,000	\$375,000
<b>Total Running Cost</b>	\$0	\$0	\$225,000	\$525,000	\$900,000

# Referendum Technology Plan

<u>Project</u>	<u>Cost</u>	<u>Scheduled</u>	<u>Total</u>
Upgrade server infrastructure	\$ 200,000.00	2014-2015	\$ 340,000.00
Create a district training lab	\$ 45,000.00		
Install room mounted projectors - 34 classrooms	\$ 95,000.00		
Upgrade wired infrastructure	\$ 220,000.00	2015-2016	\$ 445,000.00
Upgrade wireless infrastructure	\$ 225,000.00		
Upgrade wireless infrastructure	\$ 37,000.00	2016-2017	\$ 255,000.00
Install room mounted projectors - 44 classrooms	\$ 125,000.00		
Install projector in PAC	\$ 25,000.00		
Additional Labs - 210 devices per year @ \$600 each	\$ 68,000.00		
Additional Labs - 210 devices per year @ \$600 each	\$ 190,000.00	2017-2018	\$ 190,000.00
Additional Labs - 210 devices per year @ \$600 each	\$ 121,200.00	2018-2019	\$ 121,200.00
		TOTAL	\$1,351,200.00



# Referendum Security Plan

<u>Project</u>	<u>Criteria</u>	<u>Identifying Information</u>	<u>Cost</u>	<u>Scheduled</u>	<u>Total</u>
Safe and Secure Front Office Entrance	Safety	LLE	\$ 12,500.00	2014-2015	\$ 302,000.00
Safe and Secure Front Office Entrance	Safety	TRIS	\$ 12,500.00		
Safe and Secure Front Office Entrance	Safety	MS	\$ 12,500.00		
Safe and Secure Front Office Entrance	Safety	HS	\$ 12,500.00		
Cameras - 15 cameras	Safety	LLE	\$ 45,000.00		
Cameras - 15 cameras	Safety	TRIS	\$ 45,000.00		
Cameras - 15 cameras	Safety	MS	\$ 45,000.00		
Cameras - 15 cameras	Safety	HS	\$ 45,000.00		
Electronic Entrance - additional - 6	Safety	LLE	\$ 18,000.00		
Electronic Entrance - additional - 6	Safety	TRIS	\$ 18,000.00		
Electronic Entrance - additional - 6	Safety	MS	\$ 18,000.00		
Electronic Entrance - additional - 6	Safety	HS	\$ 18,000.00		

# Referendum Facility Plan

<u>Project</u>	<u>Criteria</u>	<u>Identifying Information</u>	<u>Cost</u>	<u>Scheduled</u>	<u>Total</u>
Intruder lock sets	Safety	District wide	\$ 33,854.00	2014-2015	\$ 48,000.00
Courtyard, entryway windows - replac	Useful Life/ROI	TRIS	\$ 14,146.00		
Roofing	Preventative Maintenance	TR/LL B1	\$ 160,000.00	2015-2016	\$ 460,000.00
Roofing	Preventative Maintenance	TR/LL G	\$ 125,000.00		
HVAC - DDC controls	Preventative Maintenance/R	TRIS	\$ 140,000.00		
Intruder lock sets	Safety	District wide	\$ 2,000.00		
TRIS gym floor	Useful life	HS	\$ 33,000.00	2016-2017	\$ 499,946.00
Roofing	Preventative Maintenance	TR/LL G1	\$ 60,000.00		
Roofing	Preventative Maintenance	TR/LL A1	\$ 165,000.00		
Roofing	Preventative Maintenance	TR/LL H	\$ 215,000.00		
Intruder lock sets	Safety	District wide	\$ 446.00		
Paint Soffit	Preventative Maintenance	LLE	\$ 7,000.00		
Tuck Pointing, joint repair, caulking, e	Preventative Maintenance/R	LLE/TRIS	\$ 37,500.00		
Install univents		JC	\$ 15,000.00	2017-2018	\$ 518,496.00
Concrete Flatwork	Useful Life/Safety	District wide	\$ 48,496.00		
Roofing	Preventative Maintenance	TR/LL H1	\$ 50,000.00		
Roofing	Preventative Maintenance	TR/LL E	\$ 420,000.00		
Brick Column repair and eliminate mo	Preventative Maintenance	LLE	\$ 77,500.00	2018-2019	\$ 486,655.00
Roofing	Preventative Maintenance	TR/LL J	\$ 100,000.00		
Roofing	Preventative Maintenance	TR/LL J1	\$ 75,000.00		
Roofing	Preventative Maintenance	TR/LL J2	\$ 60,000.00		
Outdoor Lighting - Academic Drive	Safety	HS	\$ 50,200.00		
Windows - 29 for replacement	Useful Life/ROI	LLE	\$ 62,480.00		
Windows - 26 for replacement	Useful Life/ROI	TRIS	\$ 50,730.00	TOTAL	\$2,013,097.00
Exterior Doors	Useful Life/ROI	TRIS	\$ 10,745.00		



# 2015-2016 Budget

- o Budget Development
  - o Start with 2014-2015 budget
    - o Remove one-time revenues and expenses that will not be repeated in 2015-2016.
  - o Forecast forward
    - o Revenues
      - o Add expected additional revenue
        - o 0% projected per pupil increase
    - o Expenses
      - o Add known additional expenses
        - o 4K
        - o Other



# 2015-16 Starting Point

- o Questions for consideration:
  - o Are we spending current resources effectively to meet the 5-year academic goal?
    - o Is our staffing aligned to meet the academic goal?
      - o Do we need to hire, reduce, realign positions?
      - o Do we have adequate curriculum resources?
  - o Are there any opportunities to shift spending to better meet the academic goal?
  - o Are there other efficiencies to consider that would reduce costs or increase revenues?

# Stakeholder Budget Input Process

- o All staff will be invited to budget input meetings.
- o A staff member will be appointed to record budget ideas.
- o Budget ideas are due to the District Administrator by January 16, 2015.
- o Budget ideas will be shared with the Board.

# Next Steps

- o Gather input for 2015-16 Budget
- o BOE Budget Direction
- o Building/Department Budgets are created
- o Update - Contracts, insurance, enrollment, staffing, etc.
- o Preliminary budget to BOE – June, 2015





Thank you!