



Evansville Community  
School District  
State of the Budget

December 15, 2015

# Topics

- o 2014-2015 Final Budget
- o Fund Balance
- o 2015-2016 Budget
  - o Revenues
  - o Expenses
- o Review Referendum Spending
- o 2016-2017 Budget
  - o Starting Point
  - o Input Process
- o Next Steps



# 2014-2015 Budget Review

Obj	2014-15 Revised Budget	2014-15 FYTD Activity	2014-15 FYTD %	Unexpended Balance
200-REVENUE FROM LOCAL SOURCES	6,174,579.00	6,182,597.95	100.1%	-8,018.95
300-INTER-DISTRICT TRANSFERS IN WI	407,200.00	403,145.64	99.0%	4,054.36
500-REV FROM INTERMEDIATE SOURCES	1,000.00	429.29	42.9%	570.71
600-REVENUE FROM STATE SOURCES	12,515,519.74	12,514,431.88	100.0%	1,087.86
700-REVENUE FROM FEDERAL SOURCES	190,667.55	186,993.82	98.1%	3,673.73
900-OTHER SOURCES OF REVENUE	<u>66,183.79</u>	<u>65,477.02</u>	<u>98.9%</u>	<u>706.77</u>
Total Revenue	19,355,150.08	19,353,075.60	100.0%	2,074.48
100-SALARIES	8,822,572.26	8,758,627.19	99.3%	63,945.07
200-EMPLOYEE BENEFITS	3,784,687.22	3,661,793.61	96.8%	122,893.61
300-PURCHASED SERVICES	3,114,069.22	3,225,048.12	103.6%	-110,978.90
400-NON-CAPITAL OBJECTS	893,685.50	769,134.01	86.1%	124,551.49
500-CAPITAL OBJECTS	304,000.00	344,538.87	113.3%	-40,538.87
600-DEBT RETIREMENT	171,185.62	171,179.62	100.0%	6
700-INSURANCE	160,806.00	150,511.20	93.6%	10,294.80
800-OPERATING TRANSFER OUT	2,140,805.02	2,184,281.76	102.0%	-43,476.74
900-OTHER OBJECTS	<u>58,990.00</u>	<u>49,859.49</u>	<u>84.5%</u>	<u>9,130.51</u>
Total Expense	19,450,800.84	19,314,973.87	99.3%	135,826.97
Difference	(95,650.76)	38,101.73		(133,752.49)

# Final YTD for Previous Years

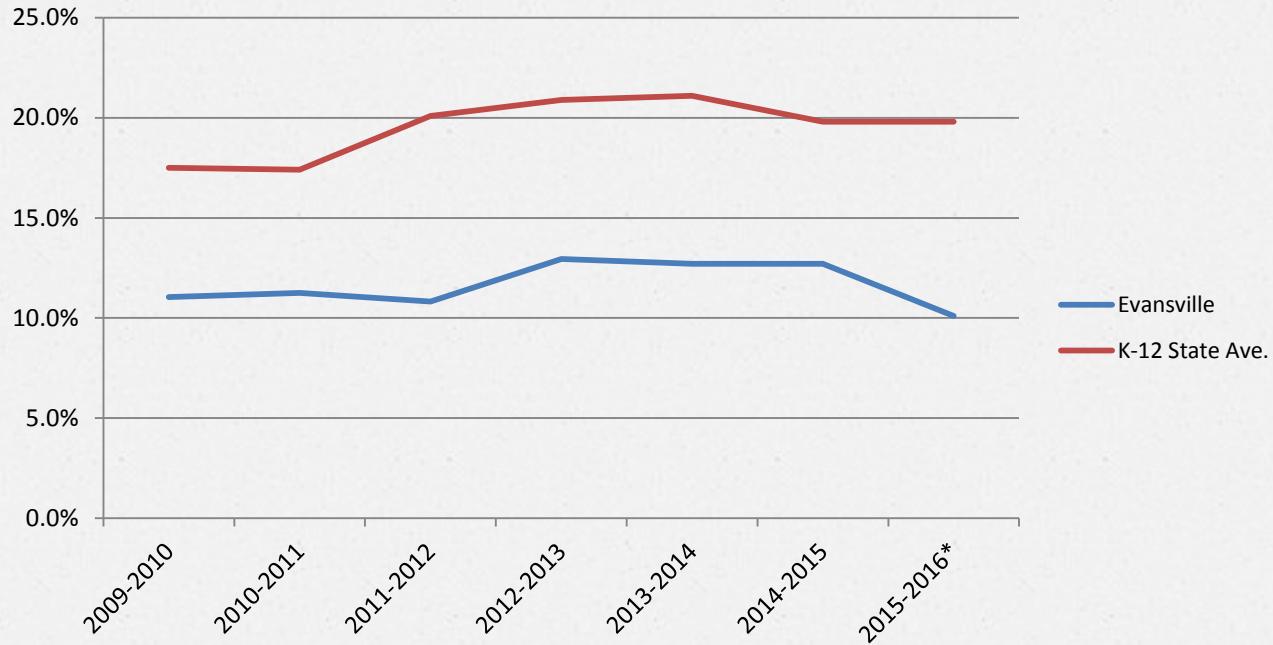
Year	Net Budget	Actual	Difference
2008-2009	35,767.00	2,187.46	(33,579.54)
2009-2010	(60,473.00)	512,801.72	573,274.72
2010-2011	(39,818.00)	131,047.95	170,865.95
2011-2012	(672,784.00)	(157,101.65)	515,682.35
2012-2013	0	344,934.28	344,934.28
2013-2014	165,483.13	70,395.91	(95,087.22)
2014-2015	(95,650.73)	38,101.73	133,752.49

# 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



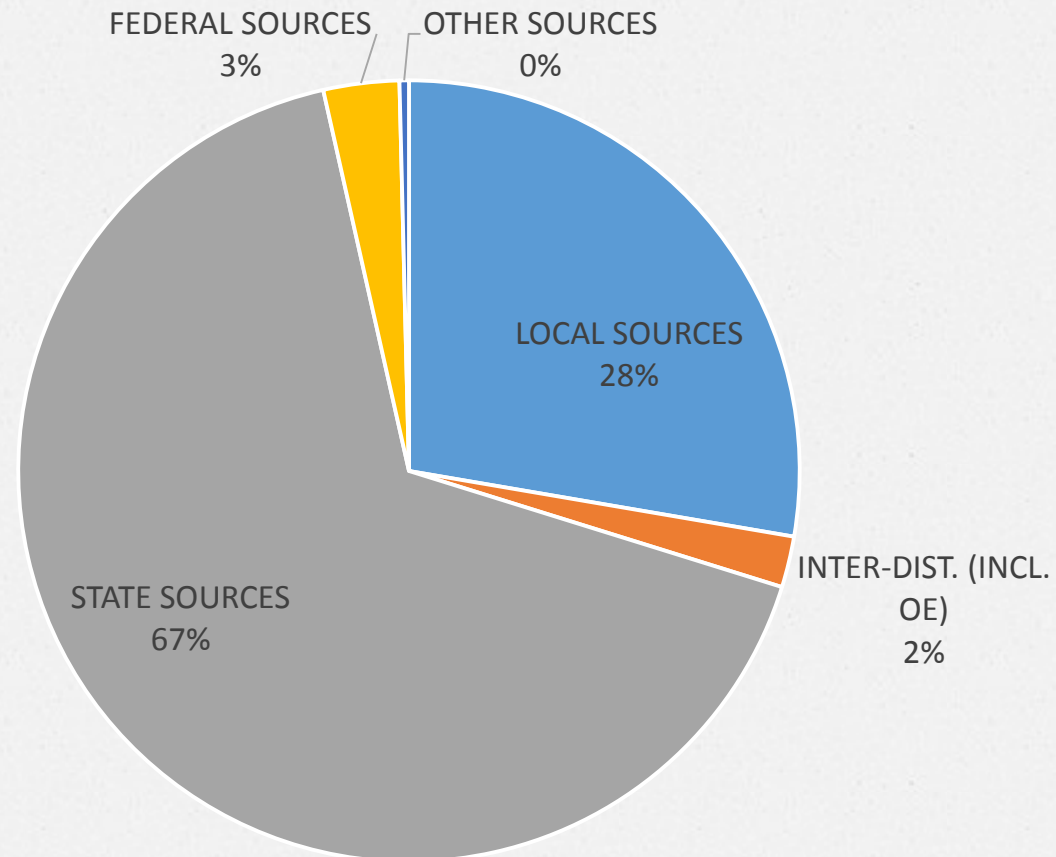
	<u>2009-2010</u>	<u>2010-2011</u>	<u>2011-2012</u>	<u>2012-2013</u>	<u>2013-2014</u>	<u>2014-2015</u>	<u>2015-2016*</u>
Evansville	11.0%	11.3%	10.8%	13.0%	12.7%	12.7%	10.1%
K-12 State Ave.	17.5%	17.4%	20.1%	20.9%	21.1%	19.8%	19.8%
Fund Balance	\$2,189,046.00	\$2,320,093.95	\$2,162,992.30	\$2,507,926.58	2,578,322.49	2,616,424.22	2,187,765.98
*Budgeted/Projected							

# 2015-2016 Budget

REVENUES	
LOCAL SOURCES	5,840,413.00
INTER-DIST. (INCL. OE)	445,325.32
STATE SOURCES	14,063,107.00
FEDERAL SOURCES	661,253.97
OTHER SOURCES	82,285.42
TOTAL	21,092,384.71

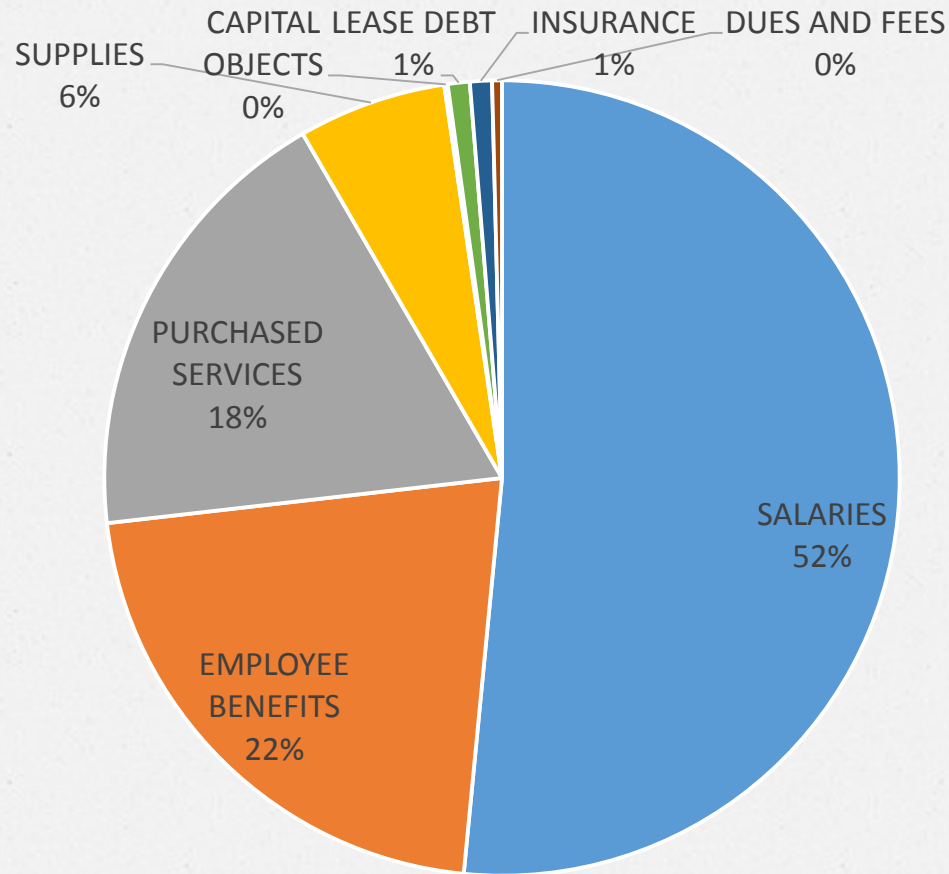
EXPENSES	
SALARIES	11,090,983.07
EMPLOYEE BENEFITS	4,659,751.61
PURCHASED SERVICES	3,972,836.44
SUPPLIES	1,297,056.33
CAPITAL OBJECTS	30,500.00
LEASE DEBT	191,847.63
INSURANCE	192,177.07
DUES AND FEES	85,890.80
TOTAL	21,521,042.95

# 2015-2016 Revenue





# 2015-2016 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 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		

# 2016-2017 Budget

- o Budget Development
  - o Start with 2015-2016 budget
    - o Remove one-time revenues and expenses that will not be repeated in 2016-2017.
  - o Forecast forward
    - o Revenues
      - o Add expected additional revenue
        - o \$100 per pupil general aid
    - o Expenses
      - o Add known additional expenses



# 2016-2017 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 provide budget input.
- o Budget ideas are due to the District Administrator by January 8, 2016.
- o Budget ideas will be shared with the Board.

# Next Steps

- o Gather input for 2016-17 Budget
- o BOE Budget Direction
- o Building/Department Budgets are created
- o Update - Contracts, insurance, enrollment, staffing, etc.
- o Preliminary budget to BOE – June, 2016



Thank you!