

Evansville Community School District 2014-15 Annual Budget Report

September 24, 2014 – 7:00 p.m.
District Board and Training Center

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
Hillary Peterson, Business Services Assistant/Receptionist
Lisa Christensen, Payroll/Benefit Specialist
Vaunce Ashby, Director of Student Services
Paula Landers, Director of Instruction
Tammy Heissner, Administrative Assistant
Linda Gard, Admin. Software/Registrar
Larry Martin, Technology Manager

School Board Members

Kathi Swanson, President
Term Expires 2017

Eric Busse, Vice-President
Term Expires 2016

John Rasmussen, Clerk
Term Expires 2017

Tina Rossmiller, Treasurer
Term Expires 2015

Melissa Hammann, Member
Term Expires 2017

Amanda Koenecke, Member
Term Expires 2015

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

2014 Annual Meeting Agenda
Wednesday, September 24, 2014
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) 2013 Minutes - for historical information only, no action to be taken (pg. 5).

3. **Chairperson**
 - (a) Selection of Date for 2015 Annual Meeting. **Suggested Motion:** I move 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.
 - (b) Board of Education Salaries for 2014-2015 (pg. 9).

4. **Tina Rossmiller, Treasurer**
 - (a) Review of District Debt Service Schedule (pg. 10).

5. **Kathi Swanson, President, and Doreen Treuden, Business Manager**
 - (a) 2014-2015 Budget Presentation and Discussion (pg. 11-23).
2014-2015 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, 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).
 - 8) 2014-2015 Budget Adoption Draft Including Proposed Referendum (pg. 21-23).

6. **Resolution – 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 (pg. 24)

7. **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 **\$8,389,315** including **\$3,084,892** for debt service (pg. 25).

8. **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 2014-15. 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 24th day of September A.D., 2014.

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, 2015.
- (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 24th, 2014.

Dated this 4th day of September, 2014.

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 24th day of September, 2014, 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 3rd day of September, 2014

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.

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 25, 2013

The Annual Meeting of the Evansville Community School District was held at the Evansville High School Media Room on September 25, 2013, at 7:00 pm pursuant to the notice in the Evansville Review and posted throughout the District as required by law.

There were 20 resident voters in attendance at the meeting.

The meeting was called to order by Board President Eric Busse. He introduced board members and administrators

Mr. Busse asked for nominations from the floor to elect a chairman. Mr. Eric Busse nominated Mr. Dennis Hughes, Mr. Dennis Hatfield seconded. No other nominations. Mr. Dennis Hughes ran the meeting.

Motion by Mr. Dennis Hatfield, seconded by Mr. Mason Braunschweig, moved to grant the Board of Education the flexibility to set the date of the 2014 annual meeting between May 15, 2014, and October 31, 2014, at 7:00 pm under the requirements of WIS STAT. 117.08, 117.09 or 117.27. Motion carried, unanimously.

Motion by Mr. Phil Hamilton, seconded by Ms. Kim Katzenmeyer, moved that we keep the Board of Education salaries at \$1,300 for officers and \$1,200 for members or the 2013-2014 term of office. Motion carried, unanimously.

Treasurer Kathi Swanson turned over the Debt Service Schedule to Ms. Doreen Treuden, Business Manager.

Ms. Doreen Treuden, Business Manager, presented the 2013-2014 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, and Package Cooperative Program Funds 91, 93, and 99 Budgets. Discussion.

Motion by Mr. Jerry Roth, seconded by Mr. Brian Cashore, 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 \$8,140,487 including \$2,962,973 for debt service. Motion carried, majority vote.

Other Business - Mr. Phil Hamilton questioned the open enrollment numbers, switching bus fuel to LP gas, and equalized property values and tax levy per municipality. Discussion.

There being no other business, motion by Mr. Mason Braunschweig, seconded by Mr. Eric Busse, moved to adjourn the meeting. Motion carried, unanimously.

Meeting adjourned at 7:32 pm.

Respectfully submitted, Clerk John Rasmussen

EVANSVILLE COMMUNITY SCHOOL DISTRICT
2013-14 School Board Meeting History
Annual School District Meeting
Wednesday, September 24, 2014

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 twenty one regular meetings, three special meetings, and one meeting of the electors throughout the year.

In July 2013:

- Approved a GEDO2 Alternative Education program for the 2013-2014 school year
- Approved Custodial and Food Service Ratified Contracts
- Approved services of RETA Security in amount of \$16,000
- Approved GO Math – K-6 Mathematics Materials Adoption for \$84,850
- Approved High School late start days

In August 2013:

- Back to School Days held for entire District for students to attend
- Football field named, the Ron Grovesteen Field
- 4K investigation panel discussion took place
- Football Press Box Fire

In September 2013:

- Initial Citizens Advisory Committee (CAC) meeting held
- Annual meeting took place
- School Perceptions Community Survey approved
- Teacher public presentations on 20 pay periods began

In October 2013:

- High School Board Reps. Hunter Johnson, Marissa Haegele continued serving
- Knights of Columbus donation of \$3,963.36 accepted
- District Administrator, Jerry Roth, shared his Philosophy of ECSD 1+
- Levi Leonard Elementary Teachers, Deb Fritz, Terrie Schmoltdt, and Rod Marty presented on individualized sequential phonics spelling program for elementary students
- 4K Investigation Committee meetings began
- New staff introduced

In November 2013:

- Senior graduation project, starting with class of 2015 approved
- School board election timeline presented
- Membership in the JEDI Network Virtual School, starting with second semester approved
- Hiring process of elementary and middle school principals approved

In December 2013:

- Employee compensation listening sessions with teachers and support staff took place
- Upgraded voicemail and telephone system approved
- Copy machines vendor, Rhyme, five year lease approved
- 2014-15 school calendar approved

In January 2014:

- Financial Retreat took place
- Number of pay periods discussed
- Community survey created by Citizens Advisory Committee approved
- Open enrollment class size limits approved, denying grades KG-5, due to class size limits and space and denying all special education services ECH-grade 12
- District flexible benefit plan revised
- Wisconsin Association of School Board Convention held in Milwaukee

In February 2014:

- Open Enrollment application period – February 3 – April 30
- With the many snow make up days, middle school day extended by 10 minutes
- Employee Handbook changes relating to budget presented
- Employee Handbook Proposed Change Form adopted
- Number of pay periods discussed

In March 2014:

- Levi Leonard Elementary School Principal, Joanie Dobbs, hired, starting July 1
- JC McKenna Middle School Principal, Jason Knott, hired, starting July 1
- Girls Hockey Cooperative Contract for 2014-15 – 2015-16 approved
- 1.3% salary wage increase for all staff for 2013-14
- \$5,000 Sports Booster Club donation towards new soccer goals approved

In April 2014:

- A collaborative community based 4K program, starting 2015-16 approved
- School Board election results: Braunschweig and Hatfield will be replaced by Hammann and Koenecke (a one year term)
- Approved to rebuild the press box as either a wood structure or block structure with total project not to exceed \$116,015
- Changes to health and dental insurance coverage for 2014-15 approved
- Hiring of four Educator Effectiveness Coaches and three teacher mentors
- Approved 2014-15 teacher and co- and extra-curricular assignments for 2014-15
- An expulsion hearing took place
- 2013-14 WKCE student achievement results and data shared
- Approved Alternative Education Program, to begin with the 2014-15 school year
- Approved Food Service Contract proposal from Taher, Inc.
- Theodore Robinson Intermediate School Principal, Joan Wick, resigned effective July 1
- Paperless Board packets discussed
- First reading of proposed Employee Handbook changes reviewed
- Energy Fair took place

In May 2014:

- FFA parliamentary procedure presentation
- 2015 spring break band/choir field trip to Orlando Florida approved
- Dane County New Teacher Project Shared Service Contract for 2014-15 approved
- Approved the Open Enrollment IN and OUT applications as presented
- Approved Building Effectiveness Coaches
- Middle School Student Council students presented on student council and State Conference that will be held in Evansville
- Employee Handbook teacher pay periods changes approved

In June 2014:

- Employee Handbook proposed changes approved
- 2014-15 CESA 2 contract approved
- 2014-15 lunch prices set
- Approved fully funding the High School Girls' Swim Team, starting 2014-15
- Received \$4,000 donation from 3 on 3 Basketball Group towards two basketball hoops for JC McKenna playground
- Approved Resolution to Commit Fund balance for HRA (employee health insurance expense)
- Approved 2014-15 textbook requests
- Mayor Sandy Decker presented a Resolution in support of the preservation of Tax-Exempt Financing
- Mr. Roth shared that property 111 Liberty Street, next to the JC McKenna Middle School, is for sale
- 2014-15 preliminary budget approved

Most months, updates were shared on the Evansville Education Foundation, Insurance Committee, 4 Year Old Kindergarten Committee, Employee Staff Compensation Committees, Citizens Advisory Committee, and Communication Committee. Staff contracts and resignations were approved when necessary, and reconciliation reports and bills were approved.

Committees that met throughout the year:

- 4 Year Old Kindergarten, seven meetings
- Insurance Committee, six meetings
- Teachers Compensation Committee, seven meetings
- Support Staff Compensation Committee, seven meetings
- Communication Committee, eight meetings
- Citizens Advisory Committee, twelve meetings
- Open Enrollment Committee, one meeting
- Strategic Planning, one meeting

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	2
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	1,149.13	1,124.13	1,149.13	1,090.8	
EVANSVILLE	\$ 1,300	\$ 1,300	\$ 1,300	\$ 1,200	

MOTION: Board of Education officers be paid \$ _____ and members \$ _____ in salary for the 2014-2015 term of office.

EVANSVILLE COMMUNITY SCHOOL DISTRICT

DEBT SERVICE STRUCTURE

ISSUE DATE	ISSUE TYPE	ORIGINAL AMOUNT	INTEREST RATE	MATURITY DATE	PRINCIPAL BALANCE 6/30/2014
03/01/05	** High School Bonds	22,570,000	4.60%	2020	17,415,000
08/05/10	**** Refunding Bonds	1,140,000	4.40%	2021	810,000

DEBT SERVICE SCHEDULE

Year Due	<u>High School Bonds</u>		<u>Refunding Bonds</u>		Total	Total
	Principal	Interest	Principal	Interest	Principal	Debt Service
2015	2,200,000	803,948	100,000	35,944	2,300,000	3,139,892
2016	2,460,000	693,947	110,000	31,544	2,570,000	3,295,491
2017	2,745,000	570,948	115,000	26,691	2,860,000	3,457,639
2018	3,010,000	466,637	125,000	21,284	3,135,000	3,622,921
2019	3,325,000	350,000	135,000	15,103	3,460,000	3,825,103
2020	3,675,000	183,750	145,000	8,006	3,820,000	4,011,756
2021			80,000	2,100	80,000	82,100
	17,415,000	3,069,230	810,000	140,672	18,225,000	3,209,902
						21,434,902

* Original bonds dated 11/01/97 for \$3,390,000 at 4.98%

** 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%

9/9/2014

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

Fact	2009-2010	2010-2011	2011-12	2012-13	2013-14	Projected 2014-15
Fund 10 Operating Budget	18,766,771	19,297,088	19,049,777	18,309,669	18,319,540	18,635,967
Debt Service Levy	2,424,619	2,564,637	2,473,479	2,815,507	2,962,973	3,084,892
Total Tax Levy	7,179,779	7,723,156	7,819,655	7,924,649	8,129,843	8,389,315
Equalized Value (TIF Out)	684,597,795	673,865,238	672,116,085	655,610,396	661,105,278	666,658,562
Mill Rate	10.49	11.46	11.63	12.09	12.30	12.58
Equalization Aid	12,907,653	12,936,975	11,753,976	11,937,386	11,975,385	11,829,289
Teachers (F.T.E.)	158.08	153.40	148.8	140.0	140.44	142.18
Total Employees (includes substitutes)	390	374	360	385	373	375

EVANSVILLE STUDENT ENROLLMENT HISTORY

<u>YEAR</u>	<u>Pre-K</u>	<u>K</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>% CHANGE</u>
2014-15	8	126	143	96	126	126	139	149	137	134	147	133	129	139	1,732	0.87%
Projected																
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%
2002-03	18	143	109	110	133	129	132	148	116	124	119	132	117	109	1,639	4.06%
2001-02	11	110	109	130	125	132	150	114	126	103	137	124	103	101	1,575	3.08%

9/9/2014

EVANSVILLE STUDENT ENROLLMENT HISTORY

<u>YEAR</u>	<u>Pre-K</u>	<u>K</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>% CHANGE</u>
<u>2014-15</u> <u>Projected</u>	<u>8</u>	<u>126</u>	<u>96</u>	<u>143</u>	<u>126</u>	<u>126</u>	<u>139</u>	<u>149</u>	<u>137</u>	<u>134</u>	<u>147</u>	<u>133</u>	<u>129</u>	<u>139</u>	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%
2002-03	18	143	109	110	133	129	132	148	116	124	119	132	117	109	1,639	4.06%
2001-02	11	110	109	130	125	132	150	114	126	103	137	124	103	101	1,575	3.08%

9/21/2014

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**	\$ 19,325,966.93	\$ 2,483,384.39	12.85%

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.

Policy #662.3 - ". . . .The Board of Education 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 ten percent (10%) of Fund 10 audited expenditure as of June 30th, 2010 and fifteen percent (15%) by 2020."

*Unaudited

**Budget - not actual

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

Fd	T	Loc	Obj	Func	Prj	Src	2011-12 FY Activity	2012-13 FY Activity	2013-14 FY Activity	2014-15 Original Budget
10	R	---	21-	-----	---	TAXES	5,363,694.98	5,125,299.89	5,184,885.84	5,321,922.56
10	R	---	27-	-----	---	SCHOOL ACTIVITY INCOME	25,312.70	35,231.95	32,492.50	28,000.00
10	R	---	28-	-----	---	INTEREST ON INVESTMENTS	12,871.57	15,812.99	13,683.06	13,000.00
10	R	---	29-	-----	---	OTHER REVENUE FROM LOCAL SOURC	130,269.31	134,601.09	132,129.34	131,000.00
10	R	---	2--	-----	---	REVENUE FROM LOCAL SOURCES	5,532,148.56	5,310,945.92	5,363,190.74	5,493,922.56
10	R	---	31-	-----	---	TRANSIT OF AIDS WITHIN WIS	8,014.00	8,546.00	15,969.62	7,335.00
10	R	---	34-	-----	---	PAYMENT FOR SERVICES	206,010.00	268,604.00	313,400.00	257,172.60
10	R	---	3--	-----	---	INTER-DISTRICT TRANSFERS IN WI	214,024.00	277,150.00	329,369.62	264,507.60
10	R	---	51-	-----	---	TRANSIT OF AIDS	1,062.85	993.74	993.42	9,400.00
10	R	---	5--	-----	---	REV FROM INTERMEDIATE SOURCES	1,062.85	993.74	993.42	9,400.00
10	R	---	61-	-----	---	STATE AID	105,092.57	187,977.00	232,971.50	365,165.00
10	R	---	62-	-----	---	GENERAL STATE AID	11,753,976.00	11,937,386.00	11,975,385.00	11,829,289.00
10	R	---	63-	-----	---	SPECIAL PROJECT GRANT	0.00	7,618.89	12,720.00	12,400.00
10	R	---	65-	-----	---	SAGE FUNDS	303,647.28	294,613.87	279,761.07	279,761.00
10	R	---	66-	-----	---	DNR AID	7,912.12	8,092.71	8,262.96	8,300.00
10	R	---	69-	-----	---	OTHER REVENUE FROM STATE SOURC	20,567.08	12,921.00	13,521.00	13,952.00
10	R	---	6--	-----	---	REVENUE FROM STATE SOURCES	12,191,195.05	12,448,609.47	12,522,621.53	12,508,867.00
10	R	---	73-	-----	---	SPECIAL PROJECT GRANTS	29,802.45	29,368.70	32,269.45	46,725.55
10	R	---	75-	-----	---	REVENUE FROM FEDERAL SOURCES	120,066.00	139,772.00	157,920.00	143,942.00
10	R	---	78-	-----	---	FEDERAL AID	207,963.20	0.00	36,340.00	0.00
10	R	---	7--	-----	---	REVENUE FROM FEDERAL SOURCES	357,831.65	169,140.70	226,529.45	190,667.55
10	R	---	87-	-----	---	BORROWED MONEY	38,299.00	0.00	436,578.97	0.00
10	R	---	8--	-----	---	NON REVENUE	38,299.00	0.00	436,578.97	0.00
10	R	---	96-	-----	---	ADJUSTMENTS	52,155.18	19,176.12	114,578.23	23,996.88
10	R	---	97-	-----	---	REFUND OF DISBURSEMENTS	34,430.38	42,089.04	53,203.36	43,841.00
10	R	---	99-	-----	---	MISCELLANEOUS REVENUE	14,183.94	6,321.21	3,192.05	5,826.24
10	R	---	9--	-----	---	OTHER SOURCES OF REVENUE	100,769.50	67,586.37	170,973.64	73,664.12
10	-	---	---	-----	---	GENERAL FUND	18,435,330.61	18,274,426.20	19,050,257.37	18,541,028.83

Fd	T	Loc	Obj	Func	Prj	Obj	2011-12 FY Activity	2012-13 FY Activity	2013-14 FY Activity	2014-15 Original Budget
10	E	---	1--	11----	---	SALARIES	98,625.83	129,076.76	126,375.93	128,231.17
10	E	---	2--	11----	---	EMPLOYEE BENEFITS	33,896.27	38,580.02	40,823.41	41,464.58
10	E	---	3--	11----	---	PURCHASED SERVICES	1,132.55			
10	E	---	4--	11----	---	NON-CAPITAL OBJECTS	20,832.15			
10	E	---	9--	11----	---	OTHER OBJECTS	495.00			
10	E	---	---	11----	---	UNDIFFERENTIATED CURRICULUM	154,981.80	167,656.78	167,199.34	169,695.75
10	E	---	1--	12----	---	SALARIES	5,807,415.33	5,507,634.94	5,095,787.29	5,253,022.76
10	E	---	2--	12----	---	EMPLOYEE BENEFITS	2,036,594.29	1,885,258.42	2,318,007.28	2,162,421.00
10	E	---	3--	12----	---	PURCHASED SERVICES	2,787.22	1,408.11	251,784.31	229,765.00
10	E	---	4--	12----	---	NON-CAPITAL OBJECTS	126,622.92	107,622.44	183,020.41	152,537.16
10	E	---	9--	12----	---	OTHER OBJECTS	5,198.00	2,707.00	2,679.00	3,966.00
10	E	---	---	12----	---	REGULAR CURRICULUM	7,978,617.76	7,504,630.91	7,851,278.29	7,801,711.92
10	E	---	1--	13----	---	SALARIES	573,580.20	480,266.59	478,474.97	536,899.92
10	E	---	2--	13----	---	EMPLOYEE BENEFITS	216,376.76	188,190.32	178,946.78	213,089.42
10	E	---	3--	13----	---	PURCHASED SERVICES	73,547.36	1,640.04	979.66	1,250.00
10	E	---	4--	13----	---	NON-CAPITAL OBJECTS	178,687.80	39,486.86	35,133.64	51,655.00
10	E	---	5--	13----	---	CAPITAL OBJECTS	12,848.90	12,600.88	12,443.17	21,500.00
10	E	---	9--	13----	---	OTHER OBJECTS	686.32	644.00		
10	E	---	---	13----	---	VOCATIONAL CURRICULUM	1,055,727.34	722,828.69	705,978.22	824,394.34
10	E	---	1--	14----	---	SALARIES	475,912.95	478,155.29	442,140.52	459,308.41
10	E	---	2--	14----	---	EMPLOYEE BENEFITS	156,852.34	160,666.60	146,208.68	151,390.82
10	E	---	4--	14----	---	NON-CAPITAL OBJECTS	12,054.08	12,167.17	7,800.42	10,260.00
10	E	---	---	14----	---	PHYSICAL CURRICULUM	644,819.37	650,989.06	596,149.62	620,959.23
10	E	---	1--	16----	---	SALARIES	177,555.05	186,776.46	177,129.49	188,902.00
10	E	---	2--	16----	---	EMPLOYEE BENEFITS	20,706.86	22,436.78	21,974.30	27,140.85
10	E	---	3--	16----	---	PURCHASED SERVICES	34,487.41	33,690.81	33,715.50	28,411.00
10	E	---	4--	16----	---	NON-CAPITAL OBJECTS	14,658.99	17,521.74	11,739.01	22,311.00
10	E	---	9--	16----	---	OTHER OBJECTS	3,458.00	5,728.00	5,058.11	19,825.00
10	E	---	---	16----	---	COACHING	250,866.31	266,153.79	249,616.41	286,589.85
10	E	---	1--	17----	---	SALARIES	144,351.26	121,159.38	92,381.44	94,044.00
10	E	---	2--	17----	---	EMPLOYEE BENEFITS	66,294.73	54,253.92	27,340.85	34,426.39
10	E	---	3--	17----	---	PURCHASED SERVICES	550.45	413.92	1,029.86	1,150.00
10	E	---	4--	17----	---	NON-CAPITAL OBJECTS	1,862.67	1,529.95	3,323.24	5,500.00
10	E	---	9--	17----	---	OTHER OBJECTS	70.00	575.00	430.00	250.00
10	E	---	---	17----	---	OTHER SPECIAL NEEDS	213,129.11	177,932.17	124,505.39	135,370.39
10	E	---	1--	21----	---	SALARIES	311,724.85	319,474.49	287,337.58	278,480.14
10	E	---	2--	21----	---	EMPLOYEE BENEFITS	81,410.19	86,835.82	107,447.09	113,917.20
10	E	---	3--	21----	---	PURCHASED SERVICES	80.00	38.69	203.18	150.00
10	E	---	4--	21----	---	NON-CAPITAL OBJECTS	5,727.63	4,644.87	11,428.29	9,543.00
10	E	---	9--	21----	---	OTHER OBJECTS	1,275.00	1,000.00	1,031.00	
10	E	---	---	21----	---	PUPIL SERVICES	400,217.67	411,993.87	407,447.14	402,090.34
10	E	---	1--	22----	---	SALARIES	390,820.45	310,576.96	241,972.55	245,714.82
10	E	---	2--	22----	---	EMPLOYEE BENEFITS	190,027.08	99,851.74	73,726.65	68,170.41
10	E	---	3--	22----	---	PURCHASED SERVICES	53,468.00	52,146.28	69,878.36	86,701.55
10	E	---	4--	22----	---	NON-CAPITAL OBJECTS	73,752.80	98,108.19	59,732.88	74,530.00
10	E	---	5--	22----	---	CAPITAL OBJECTS	1,122.36	10,306.00	5,990.10	
10	E	---	9--	22----	---	OTHER OBJECTS	954.00	13,932.11	4,730.00	12,120.00
10	E	---	---	22----	---	INSTRUCTIONAL STAFF SERVICES	710,144.69	584,921.28	456,030.54	487,236.78
10	E	---	1--	23----	---	SALARIES	280,499.81	324,817.96	323,748.80	330,269.28

							2011-12	2012-13	2013-14	2014-15
							FY Activity	FY Activity	FY Activity	Original Budget
10	E	---	2--	23----	---	EMPLOYEE BENEFITS	85,224.77	115,648.60	113,281.84	130,720.73
10	E	---	3--	23----	---	PURCHASED SERVICES	80,337.41	94,447.09	94,128.12	72,460.00
10	E	---	4--	23----	---	NON-CAPITAL OBJECTS	10,972.65	16,164.77	22,058.63	22,184.00
10	E	---	9--	23----	---	OTHER OBJECTS	7,686.00	10,135.03	5,456.21	7,640.00
10	E	---	---	23----	---	GENERAL ADMINISTRATION	464,720.64	561,213.45	558,673.60	563,274.01
10	E	---	1--	24----	---	SALARIES	610,946.87	578,874.60	568,186.61	567,978.93
10	E	---	2--	24----	---	EMPLOYEE BENEFITS	179,041.43	153,991.85	223,363.92	194,124.09
10	E	---	3--	24----	---	PURCHASED SERVICES	69,120.66	1,115.88	1,649.28	
10	E	---	4--	24----	---	NON-CAPITAL OBJECTS	70,370.62	54,148.11	68,980.79	71,079.50
10	E	---	9--	24----	---	OTHER OBJECTS	4,548.48	7,475.11	6,922.77	4,800.00
10	E	---	---	24----	---	SCHOOL BUILDING ADMINISTRATION	934,028.06	795,605.55	869,103.37	837,982.52
10	E	---	1--	25----	---	SALARIES	778,795.61	692,782.26	674,345.97	681,151.25
10	E	---	2--	25----	---	EMPLOYEE BENEFITS	293,754.17	269,778.98	270,001.25	284,092.75
10	E	---	3--	25----	---	PURCHASED SERVICES	1,423,411.43	1,427,045.84	1,693,471.54	1,502,261.68
10	E	---	4--	25----	---	NON-CAPITAL OBJECTS	128,829.72	134,385.42	136,130.07	176,817.00
10	E	---	5--	25----	---	CAPITAL OBJECTS	47,545.00	11,956.00		20,000.00
10	E	---	9--	25----	---	OTHER OBJECTS	2,557.57	2,874.79	2,046.00	2,750.00
10	E	---	---	25----	---	BUSINESS ADMINISTRATION	2,674,893.50	2,538,823.29	2,775,994.83	2,667,072.68
10	E	---	1--	26----	---	SALARIES	3,073.01	92,056.22	94,134.98	95,954.08
10	E	---	2--	26----	---	EMPLOYEE BENEFITS	15,061.10	43,151.36	33,501.37	36,229.50
10	E	---	3--	26----	---	PURCHASED SERVICES	27,360.45	147,268.50	101,703.37	90,727.90
10	E	---	4--	26----	---	NON-CAPITAL OBJECTS		157,033.16	165,710.11	173,382.10
10	E	---	5--	26----	---	CAPITAL OBJECTS		25,539.54	447,883.86	14,000.00
10	E	---	9--	26----	---	OTHER OBJECTS		245.00	285.00	1,039.00
10	E	---	---	26----	---	CENTRAL SERVICES	45,494.56	465,293.78	843,218.69	411,332.58
10	E	---	3--	27----	---	PURCHASED SERVICES	2,286.60	2,286.32	2,288.99	2,246.27
10	E	---	7--	27----	---	INSURANCE	141,882.15	133,056.75	142,722.09	159,030.00
10	E	---	---	27----	---	INSURANCE AND JUDGMENTS	144,168.75	135,343.07	145,011.08	161,276.27
10	E	---	6--	28----	---	DEBT RETIREMENT	71,657.30	69,290.21	179,709.54	172,539.32
10	E	---	---	28----	---	DEBT SERVICES	71,657.30	69,290.21	179,709.54	172,539.32
10	E	---	2--	29----	---	EMPLOYEE BENEFITS	409,403.12	378,116.49	387,159.77	366,531.92
10	E	---	---	29----	---	OTHER SUPPORT SERVICES	409,403.12	378,116.49	387,159.77	366,531.92
10	E	---	8--	41----	---	OPERATING TRANSFERS OUT	2,053,879.57	1,950,185.78	2,029,369.20	2,155,585.03
10	E	---	---	41----	---	INTERFUND & INTERGOVN TRANSFER	2,053,879.57	1,950,185.78	2,029,369.20	2,155,585.03
10	E	---	3--	43----	---	PURCHASED SERVICES	383,991.87	548,313.83	632,014.87	572,324.00
10	E	---	4--	43----	---	NON-CAPITAL OBJECTS	105.70			
10	E	---	---	43----	---	GENERAL TUITION PAYMENTS	384,097.57	548,313.83	632,014.87	572,324.00
10	E	---	9--	49----	---	OTHER OBJECTS	1,585.14	199.92	1,401.56	
10	E	---	---	49----	---	OTHER NON-PROGRAM TRANSACTIONS	1,585.14	199.92	1,401.56	
1-	-	---	---	-----	---	GENERAL FUND	18,592,432.26	17,929,491.92	18,979,861.46	18,635,966.93

**2014-2015 BUDGET ADOPTION
EVANSVILLE COMMUNITY SCHOOL DISTRICT**

BUDGET ADOPTION 2014-2015			
GENERAL FUND (FUND 10)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
Beginning Fund Balance (Account 930 000)	2,162,992.30	2,507,926.58	2,578,322.49
Ending Fund Balance, Nonspendable (Acct. 935 000)	32,563.82	32,563.82	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	98,663.02	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	2,475,362.76	2,099,765.11	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	2,507,926.58	2,578,322.49	2,483,384.39
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	5,125,299.89	5,184,885.84	5,321,922.56
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	35,231.95	32,492.50	28,000.00
280 Interest on Investments	15,812.99	13,683.06	13,000.00
290 Other Revenue, Local Sources	134,601.09	132,129.34	131,000.00
Subtotal Local Sources	5,310,945.92	5,363,190.74	5,493,922.56
Other School Districts Within Wisconsin			
310 Transit of Aids	8,546.00	15,969.62	7,335.00
340 Payments for Services	268,604.00	313,400.00	257,172.60
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	277,150.00	329,369.62	264,507.60
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	993.74	993.42	9,400.00
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
Subtotal Intermediate Sources	993.74	993.42	9,400.00
State Sources			
610 State Aid -- Categorical	187,977.00	232,971.50	365,165.00
620 State Aid -- General	11,937,386.00	11,975,385.00	11,829,289.00
630 DPI Special Project Grants	7,618.89	12,720.00	12,400.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	294,613.87	279,761.07	279,761.00
660 Other State Revenue Through Local Units	8,092.71	8,262.96	8,300.00
690 Other Revenue	12,921.00	13,521.00	13,952.00
Subtotal State Sources	12,448,609.47	12,522,621.53	12,508,867.00
Federal Sources			
710 Transit of Aids	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	29,368.70	32,269.45	46,725.55
750 IASA Grants	139,772.00	157,920.00	143,942.00
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	0.00	36,340.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	169,140.70	226,529.45	190,667.55

Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	436,578.97	0.00
Subtotal Other Financing Sources	0.00	436,578.97	0.00
Other Revenues			
960 Adjustments	19,176.12	114,578.23	23,996.88
970 Refund of Disbursement	42,089.04	53,203.36	43,841.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	6,321.21	3,192.05	5,826.24
Subtotal Other Revenues	67,586.37	170,973.64	73,664.12
TOTAL REVENUES & OTHER FINANCING SOURCES	18,274,426.20	19,050,257.37	18,541,028.83
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	167,656.78	167,199.34	169,695.75
120 000 Regular Curriculum	7,504,630.91	7,851,278.29	7,801,711.92
130 000 Vocational Curriculum	722,828.69	705,978.22	824,394.34
140 000 Physical Curriculum	650,989.06	596,149.62	620,959.23
160 000 Co-Curricular Activities	266,153.79	249,616.41	286,589.85
170 000 Other Special Needs	177,932.17	124,505.39	135,370.39
Subtotal Instruction	9,490,191.40	9,694,727.27	9,838,721.48
Support Sources			
210 000 Pupil Services	411,993.87	407,447.14	402,090.34
220 000 Instructional Staff Services	584,921.28	456,030.54	487,236.78
230 000 General Administration	561,213.45	558,673.60	563,274.01
240 000 School Building Administration	795,605.55	869,103.37	837,982.52
250 000 Business Administration	2,538,823.29	2,775,994.83	2,667,072.68
260 000 Central Services	465,293.78	843,218.69	411,332.58
270 000 Insurance & Judgments	135,343.07	145,011.08	161,276.27
280 000 Debt Services	69,290.21	179,709.54	172,539.32
290 000 Other Support Services	378,116.49	387,159.77	366,531.92
Subtotal Support Sources	5,940,600.99	6,622,348.56	6,069,336.42
Non-Program Transactions			
410 000 Inter-fund Transfers	1,950,185.78	2,029,369.20	2,155,585.03
430 000 Instructional Service Payments	548,313.83	632,014.87	572,324.00
490 000 Other Non-Program Transactions	199.92	1,401.56	0.00
Subtotal Non-Program Transactions	2,498,699.53	2,662,785.63	2,727,909.03
TOTAL EXPENDITURES & OTHER FINANCING USES	17,929,491.92	18,979,861.46	18,635,966.93

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	20,811.80	26,459.89	38,232.64
900 000 Ending Fund Balance	26,459.89	38,232.64	38,232.64
TOTAL REVENUES & OTHER FINANCING SOURCES	3,400,838.06	3,396,739.80	3,539,175.50
100 000 Instruction	2,538,045.51	2,426,583.06	2,544,333.43
200 000 Support Services	776,814.35	841,891.79	872,427.07
400 000 Non-Program Transactions	80,330.11	116,492.20	122,415.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,395,189.97	3,384,967.05	3,539,175.50

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	512,718.83	474,213.32	425,013.21
900 000 ENDING FUND BALANCES	474,213.32	425,013.21	425,213.95
TOTAL REVENUES & OTHER FINANCING SOURCES	2,817,517.03	2,964,791.17	3,085,092.00
281 000 Long-Term Capital Debt	2,727,322.52	2,882,947.50	2,948,947.50
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	128,700.02	131,043.78	135,943.76
400 000 Non-Program Transactions	0.00	0.00	
TOTAL EXPENDITURES & OTHER FINANCING USES	2,856,022.54	3,013,991.28	3,084,891.26
842 000 INDEBTEDNESS, END OF YEAR	20,307,750.12	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	500.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	500.00	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
TOTAL EXPENDITURES & OTHER FINANCING USES	500.00	0.00	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	98,780.03	78,713.01	29,620.97
900 000 ENDING FUND BALANCE	78,713.01	29,620.97	14,122.55
TOTAL REVENUES & OTHER FINANCING SOURCES	693,480.39	677,436.90	690,109.96
200 000 Support Services	713,547.41	726,528.94	705,608.38
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	713,547.41	726,528.94	705,608.38

COMMUNITY SERVICE FUND (FUND 80)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	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
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,854.80	4,813.87	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	5,854.80	4,813.87	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,854.80	4,813.87	0.00

**2014-2015 BUDGET ADOPTION
EVANSVILLE COMMUNITY SCHOOL DISTRICT**

REFERENDUM

BUDGET ADOPTION 2014-2015			
GENERAL FUND (FUND 10)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
Beginning Fund Balance (Account 930 000)	2,162,992.30	2,507,926.58	2,578,322.49
Ending Fund Balance, Nonspendable (Acct. 935 000)	32,563.82	32,563.82	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	98,663.02	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	2,475,362.76	2,099,765.11	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	2,507,926.58	2,578,322.49	2,483,384.39
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	5,125,299.89	5,184,885.84	6,010,776.56
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	35,231.95	32,492.50	28,000.00
280 Interest on Investments	15,812.99	13,683.06	13,000.00
290 Other Revenue, Local Sources	134,601.09	132,129.34	131,000.00
Subtotal Local Sources	5,310,945.92	5,363,190.74	6,182,776.56
Other School Districts Within Wisconsin			
310 Transit of Aids	8,546.00	15,969.62	7,335.00
340 Payments for Services	268,604.00	313,400.00	257,172.60
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	277,150.00	329,369.62	264,507.60
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	993.74	993.42	9,400.00
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
Subtotal Intermediate Sources	993.74	993.42	9,400.00
State Sources			
610 State Aid -- Categorical	187,977.00	232,971.50	365,165.00
620 State Aid -- General	11,937,386.00	11,975,385.00	11,829,289.00
630 DPI Special Project Grants	7,618.89	12,720.00	12,400.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	294,613.87	279,761.07	279,761.00
660 Other State Revenue Through Local Units	8,092.71	8,262.96	8,300.00
690 Other Revenue	12,921.00	13,521.00	15,098.00
Subtotal State Sources	12,448,609.47	12,522,621.53	12,510,013.00
Federal Sources			
710 Transit of Aids	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	29,368.70	32,269.45	46,725.55
750 IASA Grants	139,772.00	157,920.00	143,942.00
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	0.00	36,340.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	169,140.70	226,529.45	190,667.55

Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	436,578.97	0.00
Subtotal Other Financing Sources	0.00	436,578.97	0.00
Other Revenues			
960 Adjustments	19,176.12	114,578.23	23,996.88
970 Refund of Disbursement	42,089.04	53,203.36	43,841.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	6,321.21	3,192.05	5,826.24
Subtotal Other Revenues	67,586.37	170,973.64	73,664.12
TOTAL REVENUES & OTHER FINANCING SOURCES	18,274,426.20	19,050,257.37	19,231,028.83
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	167,656.78	167,199.34	169,695.75
120 000 Regular Curriculum	7,504,630.91	7,851,278.29	7,801,711.92
130 000 Vocational Curriculum	722,828.69	705,978.22	824,394.34
140 000 Physical Curriculum	650,989.06	596,149.62	620,959.23
160 000 Co-Curricular Activities	266,153.79	249,616.41	286,589.85
170 000 Other Special Needs	177,932.17	124,505.39	135,370.39
Subtotal Instruction	9,490,191.40	9,694,727.27	9,838,721.48
Support Sources			
210 000 Pupil Services	411,993.87	407,447.14	402,090.34
220 000 Instructional Staff Services	584,921.28	456,030.54	487,236.78
230 000 General Administration	561,213.45	558,673.60	563,274.01
240 000 School Building Administration	795,605.55	869,103.37	837,982.52
250 000 Business Administration	2,538,823.29	2,775,994.83	3,017,072.68
260 000 Central Services	465,293.78	843,218.69	751,332.58
270 000 Insurance & Judgments	135,343.07	145,011.08	161,276.27
280 000 Debt Services	69,290.21	179,709.54	172,539.32
290 000 Other Support Services	378,116.49	387,159.77	366,531.92
Subtotal Support Sources	5,940,600.99	6,622,348.56	6,759,336.42
Non-Program Transactions			
410 000 Inter-fund Transfers	1,950,185.78	2,029,369.20	2,155,585.03
430 000 Instructional Service Payments	548,313.83	632,014.87	572,324.00
490 000 Other Non-Program Transactions	199.92	1,401.56	0.00
Subtotal Non-Program Transactions	2,498,699.53	2,662,785.63	2,727,909.03
TOTAL EXPENDITURES & OTHER FINANCING USES	17,929,491.92	18,979,861.46	19,325,966.93

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	20,811.80	26,459.89	38,232.64
900 000 Ending Fund Balance	26,459.89	38,232.64	38,232.64
TOTAL REVENUES & OTHER FINANCING SOURCES	3,400,838.06	3,396,739.80	3,539,175.50
100 000 Instruction	2,538,045.51	2,426,583.06	2,544,333.43
200 000 Support Services	776,814.35	841,891.79	872,427.07
400 000 Non-Program Transactions	80,330.11	116,492.20	122,415.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,395,189.97	3,384,967.05	3,539,175.50

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	512,718.83	474,213.32	425,013.21
900 000 ENDING FUND BALANCES	474,213.32	425,013.21	425,213.95
TOTAL REVENUES & OTHER FINANCING SOURCES	2,817,517.03	2,964,791.17	3,085,092.00
281 000 Long-Term Capital Debt	2,727,322.52	2,882,947.50	2,948,947.50
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	128,700.02	131,043.78	135,943.76
400 000 Non-Program Transactions	0.00	0.00	
TOTAL EXPENDITURES & OTHER FINANCING USES	2,856,022.54	3,013,991.28	3,084,891.26
842 000 INDEBTEDNESS, END OF YEAR	20,307,750.12	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	500.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	500.00	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
TOTAL EXPENDITURES & OTHER FINANCING USES	500.00	0.00	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	98,780.03	78,713.01	29,620.97
900 000 ENDING FUND BALANCE	78,713.01	29,620.97	14,122.55
TOTAL REVENUES & OTHER FINANCING SOURCES	693,480.39	677,436.90	690,109.96
200 000 Support Services	713,547.41	726,528.94	705,608.38
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	713,547.41	726,528.94	705,608.38

COMMUNITY SERVICE FUND (FUND 80)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	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
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,854.80	4,813.87	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	5,854.80	4,813.87	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	5,854.80	4,813.87	0.00

RESOLUTION – Sale of Property

Motion by _____, seconded by _____

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 vacant 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.

**EQUALIZED PROPERTY VALUES
TAX LEVY PER MUNICIPALITY**

2010-2011

County	District	Equalized Value	%	Amount of Tax Levy
Dane	T. Rutland	854,715.00	0.1	9,796.00
Green	T. Brooklyn	11,299,461.00	1.7	129,503.00
Rock	C. Evansville	317,039,100.00	47.0	3,633,579.00
Rock	T. Center	63,925,180.00	9.5	732,645.00
Rock	T. Janesville	37,494,181.00	5.6	429,720.00
Rock	T. Magnolia	43,579,492.00	6.5	499,464.00
Rock	T. Porter	39,820,355.00	5.9	456,380.00
Rock	T. Union	159,852,754.00	23.7	1,832,069.00
District Totals		673,865,238.00	100.00	7,723,156.00

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
District Totals		672,116,085.00	100.00	7,819,655.00

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
District Totals		655,610,396.00	100.00	7,924,649.14

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
District Totals		661,105,278.00	100.00	8,129,843.00

2014-2015*

County	District	Equalized Value	%	Amount of Tax Levy
District Totals		666,658,562.00	100.00	8,389,315.00

* Amounts are estimates - not final until October 15th