

EVANSVILLE COMMUNITY SCHOOL DISTRICT

**Amended Special School Board Meeting Agenda
Thursday, November 6, 2014
6:00 p.m.**

**District Board and Training Center
340 Fair Street (Door 36)**

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: Evansville.k12.wi.us, and by forwarding the agenda to the Evansville Review, Union Bank & Trust and Eager Free Public Library.

- I. Roll Call: Tina Rossmiller John Rasmussen Amanda Koenecke
 Kathi Swanson Sandra Spanton Nelson
 Eric Busse Melissa Hammann
- II. Approval of the 2014-2015 Tax Levy Amount and Revised Budgets.
- III. Approval of Use of Fund 10 Balance to Meet the 2014-2015 Budget.
- IV. Discuss Curriculum Instruction Duties.
- V. Adjourn.

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*

This notice may be supplemented with additions to the agenda that come to the attention of the Board prior to the meeting. A final agenda will be posted and provided to the media no later than 24 hours prior to the meeting or no later than 2 hours prior to the meeting in the event of an emergency.

Upon reasonable notice, effort 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.

Posted: 10/29/14

Re-Posted: 11/3/14

EVANSVILLE COMMUNITY SCHOOL DISTRICT

Amended Special School Board Meeting Agenda / Briefs
Thursday, November 6, 2014
6:00 p.m.

District Board and Training Center
340 Fair Street (Door 36)

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: Evansville.k12.wi.us, and by forwarding the agenda to the Evansville Review, Union Bank & Trust and Eager Free Public Library.

- I. **Roll Call:** Tina Rossmiller John Rasmussen Amanda Koenecke
 Kathi Swanson Sandra Spanton Nelson
 Eric Busse Melissa Hammann

- II. **Approval of the 2014-2015 Tax Levy Amount and Revised Budgets – Enclosed is information.**

Suggested Motion: I move we approve the 2014-2015 revised budgets as presented and the total tax levy including debt of \$9,067,471.

Roll Call Vote.

- III. **Approval of Use of Fund 10 Balance to Meet the 2014-2015 Budget.**

Suggested Motion: I move we approve the use of Fund Balance not to exceed \$9,067,471 for the 2014-2015 budget cycle.

Roll Call Vote.

- IV. **Discuss Curriculum Instruction Duties – Mr. Roth will give an update on his proposal for curriculum instruction duties.**

- V. **Adjourn.**

Suggested Motion: I move we adjourn the meeting.

Evansville

Community School District

MEMO

To: Evansville Board of Education
From: Doreen Treuden, Business Manager
Re: 2014-2015 Final Budget for Approval
Date: November 5, 2014

Attached you will find the 2014-2015 budget for approval. This budget represents the final budget version that will be used to set the 2014-2015 tax levy.

Below are highlights of the 2014-2015 budget:

- General budget revenues = \$19,355,150.08
- General budget expenses = \$19,450,800.84
- There is a budget deficit of \$95,650.76
- The projected ending General Fund Balance as of June 30, 2015 would be \$2,482,671.73 or 12.8%.
- The total tax levy including debt is \$9,067,471.00
- The mil rate is \$13.62 (\$1.32 increase or 10.7%)
- Equalized Property Value is \$665,791,207 as compared to last year Equalized Property Value of \$661,105,278 (.71% increase).

**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 | 2,482,671.73 |
| REVENUES & OTHER FINANCING SOURCES | | | |
| 100 Transfers-in | 0.00 | 0.00 | 0.00 |
| Local Sources | 5,125,299.89 | 5,184,885.84 | 6,000,579.00 |
| 210 Taxes | | | |
| 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 | 30,000.00 |
| 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 | 6,174,579.00 |
| Other School Districts Within Wisconsin | 8,546.00 | 15,969.62 | 15,735.00 |
| 310 Transit of Aids | | | |
| 340 Payments for Services | 268,604.00 | 313,400.00 | 391,465.00 |
| 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 | 407,200.00 |
| Other School Districts Outside Wisconsin | 0.00 | 0.00 | 0.00 |
| 440 Payments for Services | | | |
| 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 | 993.74 | 993.42 | 1,000.00 |
| 510 Transit of Aids | | | |
| 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 | 1,000.00 |
| State Sources | 187,977.00 | 232,971.50 | 357,456.74 |
| 610 State Aid -- Categorical | | | |
| 620 State Aid -- General | 11,937,386.00 | 11,975,385.00 | 11,844,485.00 |
| 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 | 13,117.00 |
| Subtotal State Sources | 12,448,609.47 | 12,522,621.53 | 12,515,519.74 |
| Federal Sources | 0.00 | 0.00 | 0.00 |
| 710 Transit of Aids | | | |
| 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 | 17,342.79 |
| 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 | 5,000.00 |
| Subtotal Other Revenues | 67,586.37 | 170,973.64 | 66,183.79 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 18,274,426.20 | 19,050,257.37 | 19,355,150.08 |
| 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 | 7,691,655.05 |
| 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 | 286,060.11 |
| 170 000 Other Special Needs | 177,932.17 | 124,505.39 | 162,366.49 |
| Subtotal Instruction | 9,490,191.40 | 9,694,727.27 | 9,755,130.97 |
| Support Sources | | | |
| 210 000 Pupil Services | 411,993.87 | 407,447.14 | 438,071.06 |
| 220 000 Instructional Staff Services | 584,921.28 | 456,030.54 | 484,212.57 |
| 230 000 General Administration | 561,213.45 | 558,673.60 | 579,934.66 |
| 240 000 School Building Administration | 795,605.55 | 869,103.37 | 834,783.55 |
| 250 000 Business Administration | 2,538,823.29 | 2,775,994.83 | 3,037,132.88 |
| 260 000 Central Services | 465,293.78 | 843,218.69 | 784,746.08 |
| 270 000 Insurance & Judgments | 135,343.07 | 145,011.08 | 163,052.27 |
| 280 000 Debt Services | 69,290.21 | 179,709.54 | 171,185.62 |
| 290 000 Other Support Services | 378,116.49 | 387,159.77 | 367,627.16 |
| Subtotal Support Sources | 5,940,600.99 | 6,622,348.56 | 6,860,745.85 |
| Non-Program Transactions | | | |
| 410 000 Inter-fund Transfers | 1,950,185.78 | 2,029,369.20 | 2,140,805.02 |
| 430 000 Instructional Service Payments | 548,313.83 | 632,014.87 | 694,119.00 |
| 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 | 2,834,924.02 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 17,929,491.92 | 18,979,861.46 | 19,450,800.84 |

| 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 | 3,517,102.27 |
| 100 000 Instruction | 2,538,045.51 | 2,426,583.06 | 2,549,960.10 |
| 200 000 Support Services | 776,814.35 | 841,891.79 | 830,727.17 |
| 400 000 Non-Program Transactions | 80,330.11 | 116,492.20 | 136,415.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 3,395,189.97 | 3,384,967.05 | 3,517,102.27 |

| 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 | 29,620.97 |
| TOTAL REVENUES & OTHER FINANCING SOURCES | 693,480.39 | 677,436.90 | 681,514.24 |
| 200 000 Support Services | 713,547.41 | 726,528.94 | 681,514.24 |
| 400 000 Non-Program Transactions | 0.00 | 0.00 | 0.00 |
| TOTAL EXPENDITURES & OTHER FINANCING USES | 713,547.41 | 726,528.94 | 681,514.24 |

| 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 |