

School District of Jefferson



2015-16 BUDGET



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**SCHOOL DISTRICT OF JEFFERSON
2015-16 PROPOSED BUDGET
PRESENTATION**

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District Summary

The Jefferson School District's 2015-16 budget contains programs, staffing and services that will serve the students, staff and community members of the Jefferson School District for the 2015-16 school year. This budget document contains information on student counts, revenues, expenditures, debt service, tax levies, equalized values and more. The next several paragraphs serve as a summary of key facts and issues contained in the budget, and list the pages where readers can find supporting data. This format of information is intended to make the budget easily understandable and bring various pieces of data together as one source of material.

STUDENT MEMBERSHIP: The 2015-16 budget has been prepared based on anticipating a three student decrease in the number of students for the district's membership count (actual full time equivalencies) from the 2014-15 official third Friday in September count of 1,923. The membership figure plays a significant role in the development of the budget since the inception of the revenue limit formula. Since the formula is based on a district's three-year average membership, if the average increases, the budget is allowed to increase to accommodate for those additional students. Typically, the budget is also able to increase by a per pupil amount for the returning number of students. In 2015-16, though, the allowed per pupil increase, as dictated by the budget of the State of Wisconsin, is \$0. This will also be the case for the 2016-17 budget. In addition to the official third Friday count, the district is also able to count 40% of its summer school FTE in the revenue limit formula.

The district's three-year average (including summer school) figures are as follows.

2014-15 Average: 1,977	2012 = 1,984	2013 = 1,984	2014 = 1,962
2015-16 Average: 1,968	2013 = 1,984	2014 = 1,962	est. 2015 = 1,959

For Jefferson, the three-year average is estimated to decline by nine students from 2014-15 to 2015-16, putting the district into a declining enrollment exemption criteria within the revenue limit formula. All students, except those in the K-4 Jefferson Kids program, Early Childhood program and speech only services, are counted as a 1.0 FTE. K-4 Jefferson Kids students are counted as 0.6 FTE for membership purposes based on the number of minutes in their program. A more comprehensive membership history is found on page 3.

REVENUE AND EXPENDITURE ASSUMPTIONS: Projections are made in determining the sources of money that will be available to support the budgeted expenditures. These are called revenue assumptions, and are listed on page 4 of this report. The major sources of funds for the district continue to be property taxes and state aid payments. Under the revenue limit calculation, the district is limited in the amount of money it can levy depending upon enrollment and estimated equalization aid receipts. Assumptions, as shown on page 5 of this report, are also made on the expenditure side of the budget. The 2015-16 budget as planned is not a balanced budget in which the total expenditures equal the total anticipated revenues. The total budgeted expenditures are \$91,145 greater than revenues as the Board of Education has approved the use of some fund balance carryover for curriculum and project expenses that could not be completed out of the 2014-15 school year. As the year progresses and actual membership, open enrollment and health insurance numbers are known, the District will continue to evaluate the status of revenues to expenditures.

EQUALIZED VALUE, BUDGET, TAX LEVY & SCHOOL MILL RATE: The 2015 equalized valuation will be established by the Wisconsin Department of Revenue by October 1, 2015. The available tax levy and state aid for 2015-16 will be determined by October 15, 2015, using the state mandated formulas. The Board also sets a levy for the Community Service Fund (Fund 80). The levy for this fund is calculated outside of the revenue limit formula and can only be used for activities related to community use. In the 2015-16 school year, the district has moved expenditures related to elementary and middle school sports into fund 80. Once the equalized valuation and tax levy are established, the district's mill rate can be calculated. The Board typically sets its levy at its regular monthly meeting in October (October 26, 2015). Pages 7-9 of this report give a detailed history of the district's equalization aid and tax levies and equalized value and mill rate trends. For 2015-16, the district is expected to receive an increase in state equalization aid of \$249,351 (2.08%).

Projections for 2015-16 are:

Equalized Valuation	\$880,612,278	0.00% Increase
General/Grant Fund Revenues	\$21,029,778	0.65% Decrease (from unaudited actuals)
General/Grant Fund Expenditures	\$21,120,923	1.56% Increase (from unaudited actuals)
Tax Levy (All funds)	\$9,836,471	0.29% Decrease
Mill Rate	\$11.17	0.29% Decrease

GENERAL DISTRICT INFORMATION: The School District of Jefferson consists of the City of Jefferson, and all or parts of the Towns of Aztalan, Concord, Farmington, Hebron, Jefferson, Oakland, and Sullivan, and the Village of Sullivan. In 2014-15 the tax levy of the district was divided in the following manner (the numbers in parentheses represent the municipalities' share of the 2013-14 levy):

City of Jefferson	49.72%	(49.59%)	Town of Jefferson	15.35%	(15.40%)
Town of Aztalan	7.97%	(7.92%)	Town of Oakland	1.07%	(1.03%)
Town of Concord	2.13%	(2.05%)	Town of Sullivan	10.84%	(11.08%)
Town of Farmington	5.07%	(5.16%)	Village of Sullivan	4.99%	(4.89%)
Town of Hebron	2.86%	(2.88%)			

The policy making body for the school district is the School Board which is comprised of seven persons elected from the district. The Board is made up of two members from the City of Jefferson, one member from the Towns of Aztalan, Farmington, Hebron, Jefferson and Oakland, one member from the Towns of Concord, Sullivan, and the Village of Sullivan, and three members from any portion of the school district. Each member serves a three-year term.

For your assistance, names of the present members of the Board of Education and members of the district's administrative team are listed on the cover page of the Budget Document.

Student Membership

The district's membership count has fluctuated over the past few years as shown in the chart below. The third Friday in September of each year is designated by the State as each district's official count date. The enrollment for the district as of that date is used in the state equalization aid formula that determines the amount of state aid a district will receive. Though every attempt is made to project anticipated student counts for the upcoming years, with the mobility of families, actual numbers will in most cases differ from those anticipated.

**Table 1
THIRD FRIDAY IN SEPTEMBER MEMBERSHIP HISTORY**

School Year	Preschool Spec. Ed	Four Year Old Kindergarten	Five Year Old Kindergarten	Grades 1-12	Total
2015-16 est.	11	65	123	1,721	1,920
2014-15	11	70	138	1,704	1,923
2013-14	11	72	144	1,717	1,944
2012-13	12	79	143	1,710	1,944
2011-12	15	73	124	1,699	1,911
2010-11	16	68	136	1,698	1,918



Revenue Assumptions

This section reviews the assumptions that were made in preparation of the preliminary drafts of the 2015-16 revenue budget. Revenues are the sources from which the district receives its income to fund its expenditures. The determination of revenue budgets drastically changed with the passage of revenue limits in 1993's Wisconsin Act 16. In 2011-12, the passage of 2011 Wisconsin Act 32 significantly reduced the per pupil revenue limit amount for districts. This year and next, there is no per pupil increase allowed under the state budget. For 2015-16 there is also no increase in the per pupil adjustment aid payment of \$150 per pupil. The district is expected to realize an increase in its state equalization aid of \$249,351 (3.08%) which has to go toward property tax reduction, not an increase in allowable spending for the district.

Wisconsin Act 16 instituted limits on the amount of taxes a district could levy based on a formula which takes into account pupil count and state equalization aids. On the third Friday in September of each year, each district counts the number of pupils enrolled as of that date and places that number into the revenue limit formula for determining the maximum amount available for the district under the limit. That is the amount that would be made up of a combination of state equalization aids and the property tax levy. The district also has some revenue available to it based on other sources such as interest income, categorical aids, admission receipts and federal funds in addition to its revenue limit. The final piece of the revenue puzzle, the actual amount of state equalization aid to be received, is not received until October 15 each year. Once that has been determined, districts can calculate how much of the revenue limit will be satisfied through the aid, and how much remains to be provided for with property tax levies. Following this final determination, the School Board acts, generally at its regular monthly meeting in October, to set the levy for that school year. The levy must be set by November 1 of each year.

Some general assumptions that were used in the preparation of Jefferson's 2015-16 revenues include:

- ✓ A decrease in property taxes levied of \$28,980 (-0.29%).
- ✓ No change in the per pupil membership amount.
- ✓ A per pupil adjustment aid of \$150 per member (same as 2014-15).
- ✓ An estimated 2015-16 September membership count of 1,920.
- ✓ An estimated increase in state equalization aid of \$249,351 (2.08%).
- ✓ No estimated change in the district's equalized valuation.
- ✓ A projected decrease in the mill rate of \$0.03 to \$11.17/thousand.

Table 2

MAJOR REVENUE SOURCES

**Fund 10 – General Fund 27 – Special Education
Fund 30 – Debt Service and Fund 80 – Community Service**

	2014-15	2015-16	Inc./(Dec.)	% Change
Property Tax Levy	\$9,865,451	\$9,836,471	(\$28,980)	(0.29%)
State Equalization Aid	\$12,001,983	\$12,251,334	\$249,351	2.08%
Other State Sources	\$1,258,151	\$1,136,708	(\$121,443)	(9.65%)
Federal Aid/Reimb/Grants	\$864,082	\$857,951	(\$6,131)	(0.71%)
Federal Debt Subsidies/Refinancing	\$4,932,957	\$853,678	(\$4,079,279)	(82.69%)
Open Enrollment/Tuition	\$765,140	\$871,380	\$106,240	13.89%
Other Revenue	\$331,805	\$187,898	(\$143,907)	(43.37%)
TOTAL(without interfund transfers and refinancing)	\$30,019,569	\$25,995,420	(\$4,024,149)	(13.41%)

Expenditure Assumptions

As with the revenue portion of the budget, there were certain projections and assumptions that had to be made in the preparation of the expenditure portion of the budget. These were as follows:

- ✓ The proposed budget is based on the maximum budget allowed under the revenue limit formula (per pupil increase of \$0 plus a per pupil adjustment aid of \$150/member).
- ✓ The revenue limit calculations were based on an estimated third Friday in September membership count of 1,920 and a summer school membership of 98.
- ✓ The total allowable change in the General Fund (Funds 10 and 11) budget is an increase of 1.56% from the 2014-15 unaudited actual amounts.
- ✓ Initial building allocation amounts were based on \$250 per elementary student, \$290 per Middle School student, and \$365 per High School student. As budget reductions were determined, building allocations were reduced by \$42.49 per pupil to meet the budget reduction target of \$77,755.
- ✓ Considerable budget reductions were made in order to balance the budget. These reductions included:
 - Elimination of perfect attendance incentive
 - Increase efficiencies within the maintenance/operations budget
 - Reduce part-time District Office administrative assistant position
 - Reduce reimbursement for graduate level courses
 - Reduce proposed projects budget
 - Reduce funding for WIAA State Tournament coach attendance
 - Decrease district health insurance share from 95% to 90%
 - Reduce number of Instructional Technology Assistant positions
 - Eliminate Middle School paraprofessional position
 - Eliminate HSED option and replace with in-district GEDO 2
 - Eliminate High School library paraprofessional position
 - Reduce summer agriculture program
 - Reduce tech integrator supply and professional development budget
 - Reduce proposed building allocations
 - Reduce proposed technology budget
 - Restructure support staff positions
 - Shift funding for 5th grade and Middle School athletics to Fund 80 (community service)

Long Term Debt

The district's long-term debt payments are separated from the general operations budget (Fund 10) and are contained in the Debt Service Fund (Fund 30). Payments continue within the debt service fund for the East Elementary renovation/addition project (until 2016-2017) and the Middle School/West Elementary project (until 2018-2019). The district has refinanced a number of these debt issues over the last few years in order to take advantage of declining interest rates, most recently in February of 2014. In December, 2005, the district also locked in a debt service schedule for the payment of its prior service liability with the Wisconsin Retirement System. That debt is scheduled to be retired in 2025.

In 2010-11 the district added significant debt for the High School addition/renovation project. In order to minimize borrowing costs to the district's taxpayers, the district was able to obtain federal tax subsidies through the federal Qualified School Construction Bonds (QSCBs), Build America Bonds (BABs) and Qualified Energy Conservation Bonds (QECBs) programs. Under these programs the district was able to secure loans with significant interest savings over the life of the loans. It has been estimated by the district's financial advisors that the use of these financing options allowed the district to save an estimated \$14.9 million in interest payments over the 20-year life of the loans. While many of these programs remain to be beneficial to the district, given the decrease in reimbursements due to federal sequestration, the district did refinance the BAB portion of this debt in 2014 in order to take advantage of lower rates.

In 2014-15 the district issued new debt under Wisconsin Act 32 which allows for debt issuance outside of revenue limits for energy conservation projects. District projects completed with this debt issue included mechanical controls upgrades (Middle School), building envelope improvements (Middle, West, East and Sullivan), hot water piping system treatments (West and East), roof replacement (West and Sullivan) and technology improvements district-wide. Bonds were secured for this financing in January, 2015, in the amount of \$3.875 million.

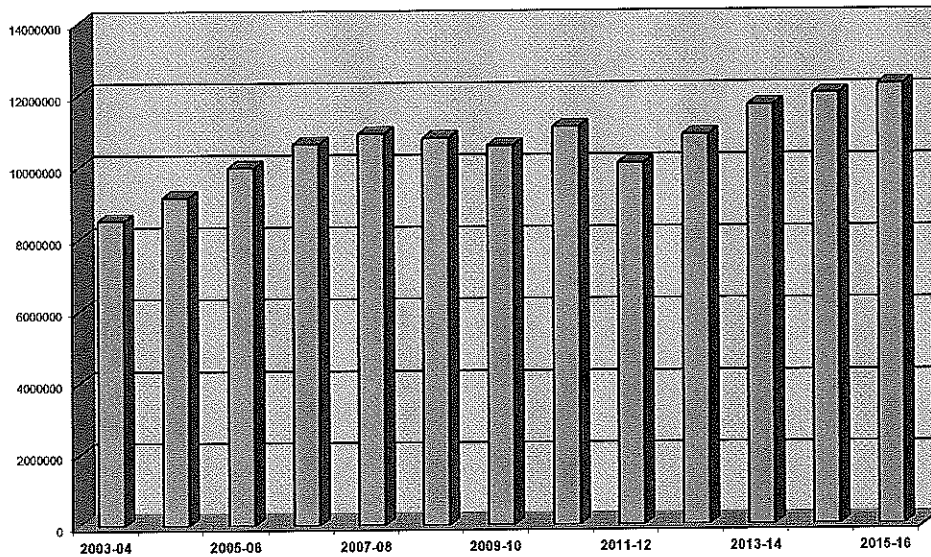
**Table 3
TOTAL INDEBTEDNESS**

Long-Term Debt Project	Amount	Interest Rate	Maturity	July 1, 2015 Principal Bal.
East Elementary (Bonds)	\$3.5 million	2.00 - 4.85%	3/01/2017	\$335,000
Middle School/West (Bonds)	\$7.4 million	0.49-4.00%	3/01/2019	\$2,690,000
WRS Prior Service Liability (Bonds)	\$2.45 million	0.49-5.22%	3/01/2025	\$1,945,000
High School (QSCBs)	\$15.835 million	5.25-5.30%	3/01/2026	\$15,835,000
High School (Bonds – Phase I)	\$3.385 million	2.00-4.00%	3/01/2027	\$3,340,000
High School (Bonds – Phase II)	\$7.65 million	3.00-4.00%	3/01/2030	\$7,505,000
High School (QECBs)	\$2.345 million	3.70-4.40%	3/01/2020	\$2,345,000
High School (Notes)	\$5.845 million	2.00-3.00%	3/01/2018	\$2,885,000
Energy Exemption (Bonds)	\$3.875 million	2.00-4.00%	3/01/2034	\$3,755,000
Total				\$40,635,000

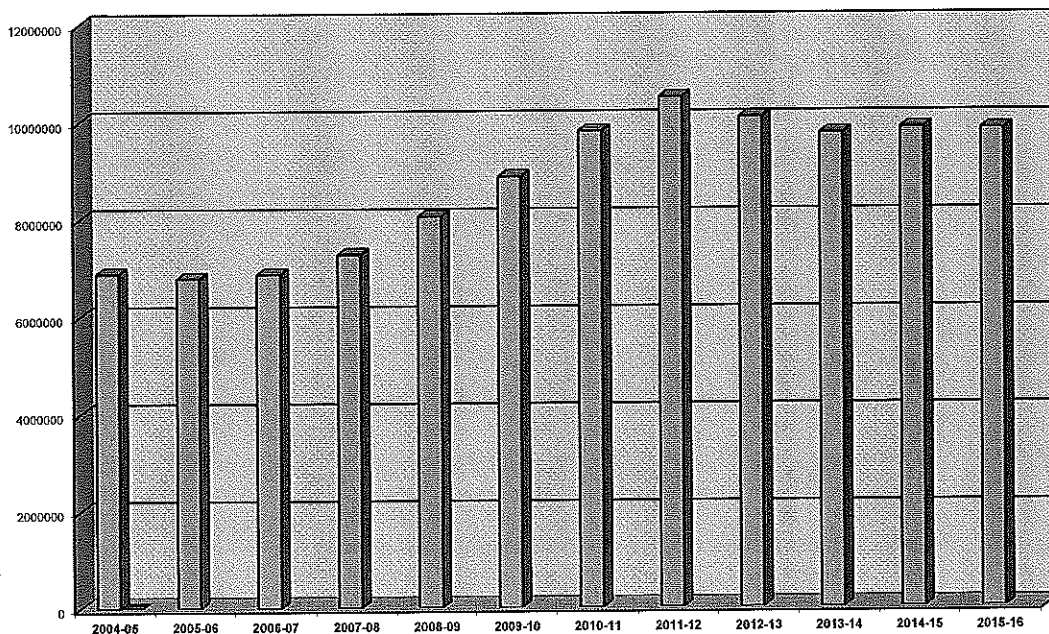
Equalization Aid and Tax Levies

The total amount available to the district under the revenue limit calculation is split between the amount certified by the state for equalization aid purposes and the amount set by the district for its property tax levy. Property taxes levied for debt service that were approved by referendum (Fund 39) and community service (Fund 80) are outside of the revenue limit formula. Property taxes levied for debt service that were not approved by referendum (Fund 38) are within the revenue limit formula. Although there are other sources of revenue to the district above the revenue limit amount (such as local sources of income through student fees and interest income), the vast majority of the funds are determined through the revenue limit formula. Once the revenue limit amount is determined and state equalization aid numbers have been calculated by the State, the balance of the revenue limit amount is levied on the property taxpayers of the district. The following shows a history of the district's equalization aid and property tax levies.

State Equalization Aid History



Property Tax Levy History



Equalized Valuation & Tax Mill Rate

Each year municipalities (cities, townships and villages) report equalized valuation data on properties located within their boundaries to the State of Wisconsin Department of Revenue (DOR). The DOR collects these data and submits an equalized valuation report for property tax purposes to taxing jurisdictions (schools, cities, towns and villages). Then, in the case of public schools, the school district determines the property tax and sets the tax levy based on a municipality's total equalized valuation.

Key Terms

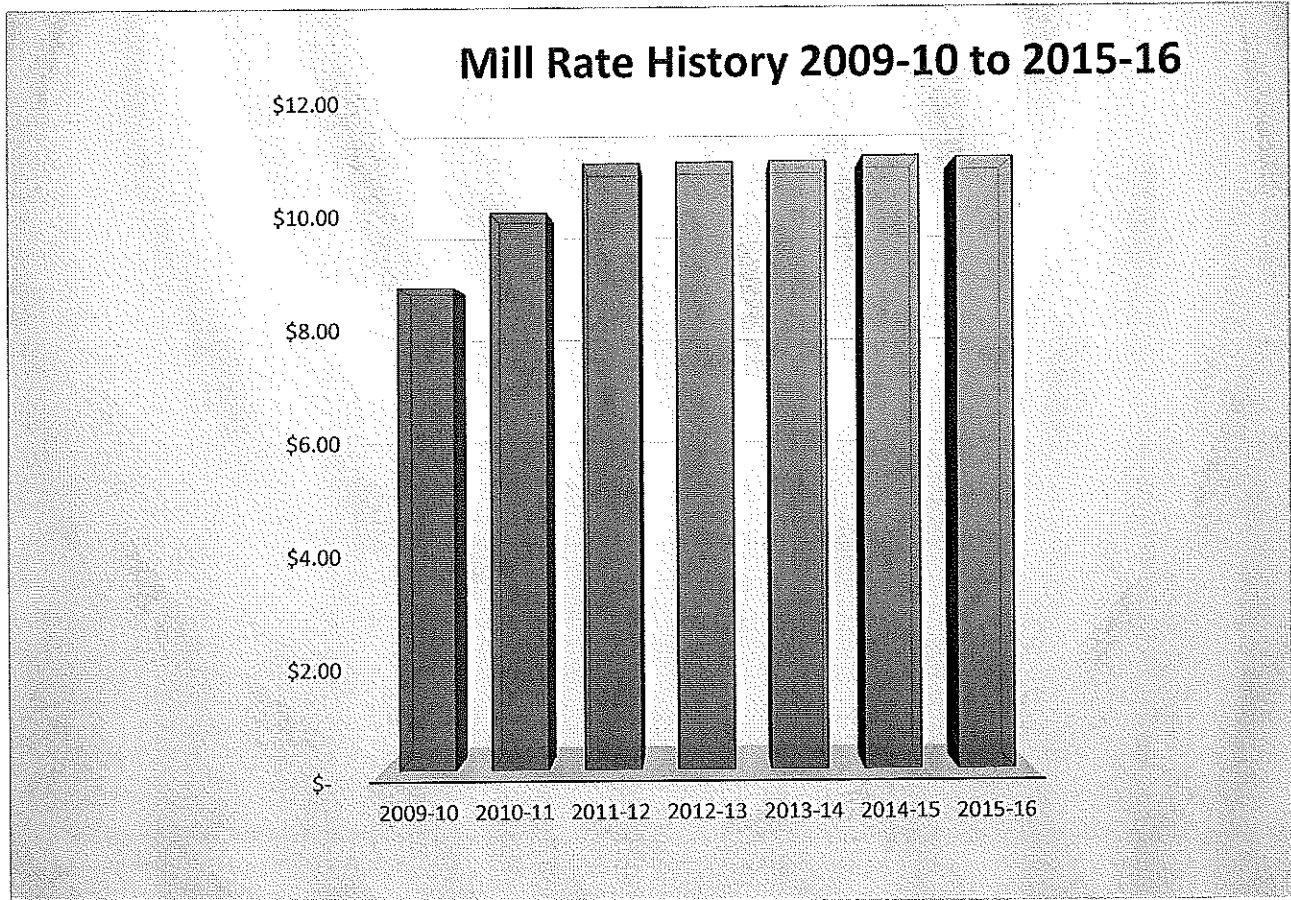
- Property Valuation:** The dollar value placed on land and buildings for purposes of administering property taxes.
- Assessed Valuation:** The property valuation determined by the municipal (city, village, town or county) assessor as of January 1 of any given year.
- Assessment Ratio:** The ratio of assessed to equalized valuation.
- Equalized Valuation:** The assessed valuation multiplied by an adjustment factor computed by the Wisconsin Department of Revenue to cause each type of property to have comparable value regardless of local assessment practices.
- Tax Mill Rate:** A rate expressed in mills of tax per dollar of property value (i.e., \$30 per \$1,000 value).
- School Mill Rate:**
$$\frac{\text{Property Tax Levy}}{\text{Equalized Value}} = \text{Tax Mill Rate}$$

**Table 4
SCHOOL DISTRICT OF JEFFERSON EQUALIZED VALUE HISTORY**

Fiscal Year	Equalized Value (TIF Out)	\$ Increase	% Increase
2005-06	\$820,340,799	\$62,937,775	8.31%
2006-07	\$888,685,531	\$68,344,732	8.33%
2007-08	\$967,698,041	\$79,012,510	8.89%
2008-09	\$1,001,734,842	\$34,036,801	3.51%
2009-10	\$1,006,143,722	\$4,408,880	0.44%
2010-11	\$962,526,174	(\$43,617,548)	-4.34%
2011-12	\$948,763,625	(\$13,762,549)	-1.43%
2012-13	\$909,644,543	(\$39,119,082)	-4.13%
2013-14	\$877,593,321	(\$32,051,222)	-3.52%
2014-15	\$880,612,278	\$3,018,957	0.34%
2015-16 (est.)	\$880,612,278	\$0	0.00%
Change since 2005-06		\$60,271,479	7.35%

Table 5
SCHOOL DISTRICT OF JEFFERSON SCHOOL MILL RATE HISTORY

Fiscal Year	Mill Rate/Thousand	\$ Increase/Decrease	% Increase/Decrease
2005-06	\$8.28	(\$0.82)	(9.01%)
2006-07	\$7.74	(\$0.54)	(6.52%)
2007-08	\$7.53	(\$0.21)	(2.71%)
2008-09	\$8.04	\$0.51	6.77%
2009-10	\$8.82	\$0.78	9.70%
2010-11	\$10.18	\$1.36	15.42%
2011-12	\$11.07	\$0.89	8.74%
2012-13	\$11.09	\$0.02	0.18%
2013-14	\$11.11	\$0.02	0.20%
2014-15	\$11.20	\$0.09	1.18%
2015-16 (estimate)	\$11.17	(\$0.03)	(0.27%)
Change since 2005-06		\$2.89	34.90%



Open Enrollment

Since 1998-99 the State of Wisconsin's open enrollment program has been available to parents. The open enrollment program allows parents to have their children attend any school district of their choice without incurring any tuition costs as long as certain timelines for applications are met, space is available in the requested district and the request does not pose an undue financial burden for either district involved.

When the open enrollment option is selected by a family, the student attends the other district as if they live within that district except that no transportation is provided. On the financial end, the receiving district receives a certain amount per child from the state (\$6,639 for 2015-16) as an adjustment on their equalization aid payments. Conversely, the equalization aid payment for the district from which the student is leaving is reduced by that same amount. For special education students, a tuition cost for the program(s) in which the student is enrolled is determined by the receiving district and billed directly to the home district.

For the 2015-16 school year, including new and continuing applicants, there are 152 students approved to transfer into the district and 233 students approved to transfer out (net loss of 81 students) including alternate applications received so far. **The financial impact to the district for 2015-16, should these numbers remain, would be a net loss of \$516,514.** These numbers will fluctuate as the students confirm whether or not they will truly be participating in the open enrollment program this year.

Other District Residents Transfers In to Jefferson

District	# of Students	District	# of Students
Cambridge	2	Milton	1
Deerfield	3	Oconomowoc	6
Fort Atkinson	44	Palmyra-Eagle	12
Johnson Creek	42	Watertown	27
Kettle Moraine	1	West Allis-West Milw.	1
Lake Mills	5	Whitewater	8
		Total	152

Jefferson District Residents Transfers to Other Districts

District	# of Students	District	# of Students
Appleton Area	6	Marshall	3
Cambridge	2	McFarland	2
Dodgeland	1	Milton	3
Fort Atkinson	103	Oconomowoc	21
Hartland-Lakeside J3	2	Palmyra-Eagle	8
Janesville	1	Whitewater/Palmyra-Eagle	1
Johnson Creek	23	Watertown	7
Kettle Moraine	33	Waukesha	1
Lake Country	1	West Allis-West Milwaukee	2
Lake Mills	13		
		Total	233

WHAT IF ACTUAL ENROLLMENT IS DIFFERENT THAN PROJECTED?

As has been noted throughout this document, the 2015-16 proposed budget is based on the amount allowed under the State's revenue limit formula which is based on the membership count of the district's students. Since the actual count will not be known until September 18, 2015, all figures are estimates until that time. In all likelihood, the actual count will differ from the proposed figure since it is impossible to accurately determine the number of students who will actually be enrolled at that particular time this far in advance. If the number of students differs from the projected, the proposed budget would need to be adjusted up or down accordingly in order to remain within the revenue limits imposed.

If actual membership is 1% less than projected...

- ✓ The district's membership count would be 1,901, a decrease of 19 pupils.
- ✓ The district would fall further under the declining enrollment exemption of the revenue limit formula. An additional amount of \$58,423 would be available but would be reduced from the subsequent year's base.

If actual membership is 1% greater than projected...

- ✓ The district's membership count would be 1,939, an increase of 19 pupils.
- ✓ The district would fall less into the declining enrollment exemption and its revenue limit would decrease by \$68,161, but less would be reduced from the subsequent year's base.

Final revenue limit changes to the proposed budget will be made by the Board of Education at its October 26, 2015, meeting.

Jefferson School District Revenue Limit Exemption Savings Update

Jefferson School District signed a Detailed Engineering Study Agreement with McKinstry for the purpose of developing a performance contract. A performance contract was signed on 07/02/2014. The Key Performance Indicators (KPIs) for the Facility Improvement Measures (FIMs) that are generating utility savings at Jefferson School District are as follows:

Building Envelope Improvements: Pre- and post-project outdoor air infiltration (CFM), Average annual degree days, Average annual wind speed.

HVAC Hot Water System Treatment: None proposed.

IT Endpoints and Network Infrastructure Upgrades: None proposed.

Mechanical Upgrades and Controls: Air handling unit schedules, Outdoor air damper positions, Fan motor demand, VAV box positions, Return air CO2 levels, Space occupancy, Supply air flow (CFM), Pre- and post-project boiler efficiency.

Roofing Improvements: Area of roof, Pre- and post-project R-values, Average annual weather.

The project is generating natural gas (Therm) and electric (kWh) savings due to the implemented FIMs. Energy savings for FIMs that have been substantially complete for less than a year have been prorated from the substantial completion date through July 31, 2015. The summarized energy savings through July 31, 2015 are as follows:

Expected Performance Savings: \$15,550 Realized Performance Savings: \$17,203

The expected performance savings once substantial completion has been met for at least one year and all FIMs are fully implemented and commissioned total \$32,815. The project will also include annual Operations and Maintenance savings in addition to capital cost avoidance savings in the amount of \$140,618.

2015-16

NOTICE OF BUDGET

HEARING

As Published August, 2015

School District of Jefferson Budget Publication 2015-16

NOTICE OF BUDGET HEARING			
Notice is hereby given to the qualified electors of the School District of Jefferson that the Budget Hearing will be held in the High School library on the 24th of August, 2015, at 7:00 pm. Detailed copies of the budget are on file in the School District Office, 206 South Taft Avenue, Jefferson, Wisconsin.			
SCHOOL DISTRICT OF JEFFERSON			
REQUIRED FORMAT FOR PUBLISHED BUDGET SUMMARY			
General Fund	Audited	Unaudited	Budget
	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Beginning Fund Balance (930 000)	3,007,802	3,369,917	3,740,046
Residual Equity Transfers in (Out)	-	-	-
Total Ending Fund Balance	3,369,917	3,740,046	3,648,901
Revenues & Other Financing Sources			
Operating Transfers - In (Source 100)	479	2,486	-
Local Sources (Source 200)	7,406,555	7,216,603	7,063,021
Interdistrict Payments (Source 300+400)	699,444	774,644	871,380
Intermediate Sources (Source 500)	3,165	3,740	3,000
State Sources (Source 600)	12,036,947	12,533,599	12,686,021
Federal Sources (Source 700)	562,976	490,104	380,356
All Other Sources (Source 800+900)	116,609	145,394	26,000
Total Revenues & Other Financing Sources			
(Source 100 thru 900)	20,826,175	21,166,570	21,029,778
Expenditures & Other Financing Uses			
Instruction (Function 100 000)	10,521,827	10,707,429	10,515,657
Support Services (Function 200 000)	6,872,436	7,012,155	7,411,900
Non-Program Transactions (Function 400 000)	3,069,796	3,076,857	3,193,366
Total Expenditures & Other Financing Uses	20,464,059	20,796,441	21,120,923
SPECIAL PROJECTS FUND			
	Audited	Unaudited	Budget
	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Beginning Fund Balance	59,908	60,106	69,800
Ending Fund Balance	60,106	69,800	69,800
Revenues & Other Financing Sources	3,427,749	3,334,093	3,080,065
Expenditures & Other Financing Uses	3,427,551	3,324,399	3,080,065

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DEBT SERVICE FUND		Audited	Unaudited	Budget
		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Beginning Fund Balance		555,077	604,821	648,569
Residual Equity Transfers In (Out)		-	-	-
Ending Fund Balance		604,821	648,569	576,937
Revenues & Other Financing Sources		15,177,881	7,722,448	3,080,065
Expenditures & Other Financing Uses		15,128,136	7,678,700	3,776,914
CAPITAL PROJECTS FUND		Audited	Unaudited	Budget
		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Beginning Fund Balance		199,257	-	588,373
Ending Fund Balance		-	588,373	174
Revenues & Other Financing Sources		6,094	4,001,496	-
Expenditures & Other Financing Uses		205,351	3,413,123	588,199
FOOD SERVICE FUND		Audited	Unaudited	Budget
		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Beginning Fund Balance		157,556	208,589	288,173
Residual Equity Transfers (Out)		-	-	-
Ending Fund Balance		208,589	288,173	349,492
Revenues & Other Financing Sources		1,026,050	1,113,885	1,198,901
Expenditures & Other Financing Uses		975,016	1,034,302	1,137,582
AGENCY FUND		Audited	Unaudited	Budget
		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Assets		67,426	51,169	51,169
Liabilities		67,426	51,169	51,169
COMMUNITY SERVICE FUND		Audited	Unaudited	Budget
		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Beginning Fund Balance		72,271	88,059	85,533
Residual Equity Transfers (Out)		-	-	-
Ending Fund Balance		88,059	85,533	75,432
Revenues & Other Financing Sources		65,292	39,542	80,744
Expenditures & Other Financing Uses		49,504	42,068	90,845
PACKAGE & COOPERATIVE PROGRAM		Audited	Unaudited	Budget
		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Beginning Fund Balance		-	-	-
Ending Fund Balance		-	-	-
Revenues & Other Financing Sources		48,108	34,502	39,421
Total Expenditures & Other Financing Uses		48,108	34,502	39,421

School District of Jefferson Budget Publication 2015-16

		Total Expenditures and other Financing Uses		
All Funds		Audited	Unaudited	Budget
		2013-14	2014-15	2015-16
Gross Total Expenditures -- All Funds		40,092,375	32,910,412	29,245,750
Less: Interfund Transfers (Source 100) and Payments (Source 230)-- All Funds		1,959,140	1,930,717	1,882,095
Less: Refinancing Expenditures (Fund 30)		11,614,998	4,074,097	-
Net Total Expenditures -- All Funds		26,518,237	26,905,598	27,363,655
Percentage Increase -- Net Total Fund Expenditures From Prior Year			1.46%	1.70%
PROPOSED PROPERTY TAX LEVY 2015-16				
FUND		Audited	Unaudited	Budget
		2013-14	2014-15	2015-16
General Fund		7,200,629	7,048,647	6,911,008
Debt Service Fund		2,504,587	2,788,750	2,850,579
Capital Expansion Fund		-	-	-
Community Service Fund		45,105	28,054	74,884
Total School Levy		9,750,321	9,865,451	9,836,471
Percentage Increase - Total Levy from Prior Year			1.18%	-0.29%
The below listed new or discontinued programs have a financial impact on the proposed 2015-16 budget:				
DISCONTINUED PROGRAMS		FINANCIAL IMPACT		
NEW PROGRAMS		FINANCIAL IMPACT		
Energy Program Initiatives		\$255,550		

2015-16

FORMAT FOR BUDGET

ADOPTION

WISCONSIN STATE STATUTE 65.90 BUDGET

Wisconsin State Statute 65.90 requires public schools to disclose budget information in five areas. The proposed budget is presented in accordance with Wisconsin State Statute 65.90 and the Wisconsin Department of Public Instruction's recommended format for budget adoption and contains the five areas listed below.

1. Two year's historical data and proposed year data
2. Existing indebtedness
3. Anticipated revenues
4. Budgeted expenditure appropriations
5. Disclosure of fund balance

The budget data contained in the proposed budget documents three fiscal years. Actual audited 2013-14, un-audited actual 2014-15, and proposed 2015-16.

Copies of the proposed budget area available for review at the School District of Jefferson Administrative Office, 206 South Taft Avenue, Jefferson, WI 53549. (Telephone requests may be made to 920-675-1000)

School District of Jefferson
2015-16
Format for Budget Adoption

		Audited	Unaudited	
		2013-14	Actual	Proposed
			2014-15	2015-16
Beginning Fund Balance (930 000)		3,007,802	3,369,917	3,740,046
Residual Equity Transfers In (Out) (Account 992 000)		-	-	-
Ending Fund Balance, Nonspendable (Account 935 000)		34,727	33,062	33,062
Ending Fund Balance, Unassigned (Account 939 000)		3,335,190	3,706,984	3,622,216
Total Ending Fund Balance (Account 930 000)		3,369,917	3,740,046	3,648,901
Revenues & Other Financing Sources				
100	Operating Transfers - In	479	2,486	-
Local Sources				
210	Property Taxes	7,257,285	7,112,630	6,967,664
220	Payment in Lieu of Taxes	-	-	-
230	Interfund Payments	-	-	-
240	Payments for Services	-	-	-
260	Non-Capital Sales	-	-	-
270	School Activity Income	21,709	17,681	20,361
280	Interest on Investments	1,509	2,876	1,500
290	Other Revenue, Local Sources	126,052	83,416	73,496
Other School Districts Within Wisconsin				
310	Transit of Aids	8,734	9,504	-
340	Payments for Services	690,710	765,140	871,380
390	Other Interdistrict, Within Wisconsin	-	-	-
Other School Districts, Outside Wisconsin				
440	Payments for Services	-	-	-
490	Other Interdistrict, Outside Wisconsin	-	-	-
Intermediate Sources				
510	Transit of Aids	-	-	-
520	Payment in Lieu of Taxes	-	-	-
540	Payments for Services	-	-	-
590	Other Revenues, Intermediate	3,165	3,740	3,000

School District of Jefferson
2015-16
Format for Budget Adoption

		Audited	Unaudited	
		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
State Sources				
610	State Aid - Categorical	270,664	419,416	370,800
620	State Aid - General	11,683,143	12,001,983	12,251,334
630	Special Projects Grants	13,857	41,040	-
640	Payments for Services	5,363	5,472	-
650	State Youth Initiative Program	-	-	-
660	State Revenue Through Local Govt's	47,201	48,751	47,000
690	Other Revenue, State	16,719	16,937	16,887
Federal Sources				
710	Transit of Aids	-	-	-
720	Impact Aid	-	-	-
730	Special Projects Grants	170,498	198,069	96,255
740	Payment for Services	-	-	-
750	ECIA, Title I and VI	283,756	249,334	284,101
780	District Federal Aid	108,722	42,701	-
790	Other Revenue, Federal	-	-	-
Other Financing Sources				
850	Reorganizational Settlement	-	-	-
860	Compensation, Fixed Assets	40,476	26,887	-
870	Long-Term Obligations	-	-	-
890	Miscellaneous	-	-	-
Other Revenues				
960	Adjustments	-	-	-
970	Refund of Disbursement	67,088	65,037	20,000
980	Medical Service Reimbursements	-	-	-
990	Miscellaneous	9,046	53,471	6,000
Total Revenues & Other Financing Sources		20,826,175	21,166,570	21,029,778
Expenditures & Other Financing Uses			Unaudited	
		Audited	Actual	Proposed
Instruction		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
110 000	Undifferentiated Curriculum	4,413,712	4,578,433	4,460,583
120 000	Regular Curriculum	4,194,812	4,223,299	4,224,767
130 000	Vocational Curriculum	865,542	942,705	909,429
140 000	Physical Curriculum	675,771	623,224	604,505
160 000	Co-Curricular Activities	327,926	311,534	285,280
170 000	Gifted and Talented Curriculum	44,064	28,234	31,093

School District of Jefferson
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Format for Budget Adoption

		Audited	Unaudited	Proposed
		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
Support Services				
210 000	Pupil Services	500,057	487,069	440,907
220 000	Instructional Staff Services	785,791	771,363	647,141
230 000	General Administration	369,686	335,319	318,513
240 000	School Building Administration	1,275,087	1,301,776	1,266,572
250 000	Business Administration	3,312,926	3,331,766	3,377,507
260 000	Central Services	371,072	509,336	499,566
270 000	Insurance & Judgments	188,429	217,758	205,230
280 000	Debt Services	2,139	39,838	42,000
290 000	Other Support Services	67,250	17,931	614,464
Non-Program Transactions				
410 000	Interfund Operating Transfers	1,959,140	1,930,717	1,882,095
430 000	General Tuition Payments	1,103,927	1,107,853	1,306,271
490 000	Other Non-Program Transactions	6,729	38,287	5,000
Total Expenditures & Other		20,464,059	20,796,441	21,120,923
Financing Uses				
SPECIAL PROJECTS FUND (FUND 20)			Unaudited	
		Audited	Actual	Proposed
		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
900 000	Beginning Fund Balance	59,908	60,106	69,800
900 000	Ending Fund Balance	60,106	69,800	69,800
Total Revenues & Other Financing Sources		3,427,749	3,334,093	3,080,065
100 000	Instruction	2,455,437	2,468,150	2,209,328
200 000	Support Services	913,646	776,889	800,592
400 000	Non-Program Transactions	58,468	79,359	70,145
Total Expenditures & Other Financing Uses		3,427,551	3,324,399	3,080,065
DEBT SERVICE FUND (FUND 30)			Unaudited	
		Audited	Actual	Proposed
		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
900 000	Beginning Fund Balance	555,077	604,821	648,569
992 000	Residual Equity Transfers In (Out)	-	-	-
900 000	Ending Fund Balance	604,821	648,569	576,937
Total Revenues & Other Financing Sources		15,177,881	7,722,448	3,705,282
281 000	Long-Term Capital Debt	3,338,424	3,274,079	3,326,090
282 000	Refinancing	11,614,998	4,074,097	-
289 000	Other Long-Term Debt	174,715	330,523	450,824
Total Expenditures & Other Financing Uses		15,128,136	7,678,700	3,776,914
842 000	Indebtedness, End of Year	38,760,000	40,635,000	38,510,000

School District of Jefferson
2015-16
Format for Budget Adoption

CAPITAL PROJECTS FUND (FUND 40)		Audited	Unaudited	Proposed
		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
900 000	Beginning Fund Balance	199,257	-	588,373
900 000	Ending Fund Balance	-	588,373	174
Total Revenues & Other Financing Sources		6,094	4,001,496	-
100 000	Instruction	1,951	-	-
200 000	Support Services	203,400	3,413,123	588,199
300 000	Community Services	-	-	-
400 000	Non-Program Transactions	-	-	-
Total Expenditures & Other Financing Uses		205,351	3,413,123	588,199
FOOD SERVICE FUND (FUND 50)		Audited	Unaudited	Proposed
		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
900 000	Beginning Fund Balance	157,556	208,589	288,173
992 000	Residual Equity Transfers (Out)	-	-	-
900 000	Ending Fund Balance	208,589	288,173	349,492
Total Revenues & Other Financing Sources		1,026,050	1,113,885	1,198,901
200 000	Support Services	975,016	1,034,302	1,137,582
400 000	Non-Program Transactions	-	-	-
Total Expenditures & Other Financing Uses		975,016	1,034,302	1,137,582
AGENCY FUND (FUND 60)		Audited	Unaudited	Proposed
		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
700 000	Assets	67,426	51,169	51,169
800 000	Liabilities	67,426	51,169	51,169
RETIREMENT TRUST FUND (FUND 70)		Audited	Unaudited	Proposed
		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
900 000	Beginning Fund Balance	193,937	234,293	273,384
900 000	Ending Fund Balance	234,293	273,384	307,211
Total Revenues & Other Financing Sources		671,043	712,722	630,365
200 000	Support Services	-	-	-
400 000	Non-Program Transactions	630,687	673,631	596,538
Total Expenditures & Other Financing Uses		630,687	673,631	596,538

School District of Jefferson
2015-16
Format for Budget Adoption

COMMUNITY SERVICE FUND (FUND 80)		Audited	Unaudited	Proposed
		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
900 000	Beginning Fund Balance	72,271	88,059	85,533
992 000	Residual Equity Transfers (Out)	-	-	-
900 000	Ending Fund Balance	88,059	85,533	75,432
Total Revenues & Other Financing Sources		65,292	39,542	80,744
100 000	Instruction	-	-	38,626
200 000	Support Services	25,023	25,023	33,309
300 000	Community Services	24,480	17,045	18,910
400 000	Non-Program Transactions	-	-	-
Total Expenditures & Other Financing Uses		49,504	42,068	90,845
PACKAGE & COOPERATIVE PROGRAM (FUND 90)		Audited	Unaudited	Proposed
		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
900 000	Beginning Fund Balance	-	-	-
900 000	Ending Fund Balance	-	-	-
Total Revenues & Other Financing Sources		48,108	34,502	39,421
100 000	Instruction	15,969	12,445	11,371
200 000	Support Services	11,170	12,045	9,950
400 000	Non-Program Transactions	20,969	10,012	18,100
Total Expenditures & Other Financing Uses		48,108	34,502	39,421
PROPOSED PROPERTY TAX LEVY				
The proposed tax levy for each fund is included in the revenues for such fund under Source 210				
FUND		Audited	Unaudited	Proposed
		<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
General Fund		7,200,629	7,048,647	6,911,008
Debt Service Fund		2,504,587	2,788,750	2,850,579
Capital Expansion Fund		-	-	-
Community Service Fund		45,105	28,054	74,884
Total School Levy		9,750,321	9,865,451	9,836,471

2015-16

PROPOSED REVENUES

BY SOURCE

2015-2016 Proposed Revenues By Source

		Actual	Actual	Unaudited Actual	Proposed		
		<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>Change %</u>	
Fund 10	General Fund						
190	Operating Transfers - In	-	479	2,486	-	-----	
	Total Interfund Transfers	-	479	2,486	-	-----	Rev. Limit Inc.
							19,464,332
211	Property Taxes	7,727,194	7,200,629	7,048,647	6,911,008	-1.95%	19,628,196
213	Mobile Home Taxes	58,347	56,656	63,983	56,656	-11.45%	163,864
264	Non-Capital Surplus Property Sales	-	-	-	-	-----	
271	Athletic Admissions	15,622	19,946	15,851	20,361	28.46%	
279	Other Athletic Income	748	1,764	1,830	-	-----	
280	Interest on Investments	2,513	1,509	2,876	1,500	-47.85%	
291	Donations - Greenhouse Project	-	50,399	6,669	-	-----	
292	Student Fees	69,535	74,578	73,964	72,420	-2.09%	
293	Rentals	888	1,076	853	1,076	26.14%	
297	Student Fines	10	-	120	-	-----	
	Total Local Revenue	7,874,858	7,406,555	7,214,794	7,063,021	-2.10%	
341	Other District Non-OE Tuition	-	-	-	-	-----	
345	Open Enrollment Tuition	595,487	681,683	758,160	868,480	14.55%	
349	Payments for Other Services	6,222	9,027	6,980	2,900	-58.46%	
	Total Inter-District	601,709	690,710	765,140	871,380	13.88%	
590	Payments from CESAs	5,517	3,165	3,740	3,000	-19.79%	
	Total Revenues from Intmed. Sources	5,517	3,165	3,740	3,000	-19.79%	
612	Transportation Aid	49,626	47,116	33,080	40,000	20.92%	
613	Library Aid	75,534	75,648	89,936	35,000	-61.08%	
619	Per Pupil Adjustment Aid	98,100	147,900	296,400	295,800	-0.20%	

2015-2016 Proposed Revenues By Source

		Actual	Actual	Actual	Proposed	
		<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	Change %
621	Equalization Aid	10,865,922	11,683,143	12,001,983	12,251,334	2.08%
630	State Grants	-	-	28,000	-	-100.00%
641	State Tuition Payments	3,552	5,363	5,472	-	-----
660	State Revenue Through Local Governments	47,308	47,201	48,751	47,000	-3.59%
691	Computer Aid	18,013	16,719	16,937	16,887	-0.30%
	Total State Sources	11,158,054	12,023,090	12,520,559	12,686,021	1.32%
780	Medicare - SBS Cost Settlements	-	108,722	42,701	-	-----
	Total Federal Sources	-	108,722	42,701	-	-----
860	Insurance Claim Receipts	-	16,005	16,505	-	-----
861	Sale of Fixed Assets	2,300	24,471	10,382	-	-----
	Total Sale of Fixed Assets	2,300	40,476	26,887	-	-----
961	Cash Adjustments	-	-	-	-	-----
964	Insurance Dividends	-	-	-	-	-----
965	Self-Funded Benefit Cost Adjustment	-	-	-	-	-----
968	Debt Premium	-	-	-	-	-----
971	Aidable Reimbursements	39,716	65,731	65,037	20,000	-69.25%
972	Non-Aidable Payments	2,376	1,357	-	-	-----
990	Miscellaneous Revenue	5,923	6,046	35,971	6,000	-83.32%
	Total Other	48,015	73,133	101,007	26,000	-74.26%
	Total Fund 10 Revenues	19,690,453	20,346,330	20,677,314	20,649,422	-0.13%
Fund 11	Federal/State Grants					
291	Donations/Gifts from Local Sources	38,523	-	1,809	-	-----
315	State Aid Transit from Wisconsin Schools	4,560	8,734	9,504	-	-----
590	Other Grant Sources	1,200	-	-	-	-----
630	State Special Grants	1,000	13,857	13,040	-	-----

2015-2016 Proposed Revenues By Source

		Actual	Actual	Actual	Proposed	
		2012-13	2013-14	2014-15	2015-16	Change %
730	Federal Project Aid	168,744	170,498	198,069	96,255	-51.40%
751	Title I	272,185	283,756	249,334	284,101	13.94%
751	Title I - ARRA	-	-	-	-	-----
971	Microsoft Settlement	-	-	-	-	-----
990	Miscellaneous Revenue	-	3,000	17,500	-	-----
	Total Fund 11 Revenues	486,212	479,845	489,256	380,356	-22.26%
	Total Funds 10 and 11 and Fund Balance	20,176,665	20,826,175	21,166,570	21,029,778	-0.65%
Fund 21	Special Revenue Trust Fund					
280	Interest Income	13	1	1	-	-----
291	Gifts/Donations	79,745	76,963	59,080	18,354	-68.93%
349	Payment for Services	25,260	(450)	-	-	-----
990	Miscellaneous Sources	10,300	-	-	-	-----
	Total Fund 21 Revenues	115,318	76,514	59,081	18,354	-68.93%
Fund 22	District Activity Accounts					
280	Interest Income	68	105	94	-	-----
291	Gifts/Donations	204,757	245,876	253,192	-	-----
	Total Fund 22 Revenues	204,825	245,981	253,286	-	-----
Fund 27	Special Education					
110	Transfer from General Fund	1,936,914	1,959,140	1,930,717	1,882,095	-2.52%
316	Transit of Aids from Other Districts	-	1,417	-	-	-----
610	State Special Education Aid	767,826	751,360	726,535	700,821	-3.54%
625	State High Cost Payment	-	1,159	-	1,200	-----
711	High Cost Special Education Aid	18,841	1,205	-	1,200	#DIV/0!
730	Federal Entitlements	462,057	338,997	333,165	426,395	27.98%
780	Federal Reimbursement - Medicaid	121,278	51,976	31,309	50,000	59.70%
	Total Fund 27 Revenues	3,306,915	3,105,254	3,021,726	3,061,711	1.32%

2015-2016 Proposed Revenues By Source

		Actual	Actual	Actual	Proposed	
		2012-13	2013-14	2014-15	2015-16	Change %
Fund 38	Non-Referendum Debt					
110	Operating Transfers In	-	-	-	-	-----
211	Property Taxes	199,016	183,553	396,765	448,967	13.16%
280	Interest on Investments	46	35	549	25	-95.44%
875	Long-Term Debt Proceeds - Bonds	2,025,000	-	3,875,000	-	-100.00%
879	Premium from Debt Refinancing	-	-	204,019	-	-100.00%
	Total Non-Referendum Debt	2,224,062	183,588	4,476,333	448,992	-89.97%
Fund 39	Referendum Debt					
211	Property Taxes	2,068,494	2,321,034	2,391,985	2,401,612	0.40%
280	Interest on Investments	901	1,119	193	1,000	419.24%
875	Long-Term Debt Proceeds - Bonds	2,810,000	11,035,000	-	-	-----
879	Premium and Accrued Interest from Refinanc	-	584,845	-	-	-----
968	Debt Premium on Non-Refinancing Debt	2,064	-	-	-	-----
971	Federal Subsidy Payments	1,153,405	1,052,294	853,938	853,678	-0.03%
	Total Referendum Debt	6,034,865	14,994,293	3,246,115	3,256,290	0.31%
Fund 45	Capital Projects Fund - QSCB					
280	Interest on Investments	120	-	-	-	-----
873	Long-Term Loans	-	-	-	-	-----
	Total Capital Projects Fund - QSCB	120	-	-	-	-----
Fund 49	Other Capital Projects Funds					
280	Interest on Investments	2,227	94	1,496	-	-----
873	Long-Term Loans	-	-	4,000,000	-	-----
971	Energy Rebates	113,655	6,000	-	-	-----
	Total Other Capital Projects Funds	2,227	6,094	4,001,496	-	-----

2015-2016 Proposed Revenues By Source

		Actual	Actual	Actual	Proposed	
		2012-13	2013-14	2014-15	2015-16	Change %
Fund 50	Food Service Fund					
250	Food Service Sales	413,904	444,554	474,624	440,585	-7.17%
280	Interest Income	297	158	228	500	119.46%
610	State Reimbursements	22,292	22,104	22,680	21,434	-5.49%
710	Federal Reimbursements	530,157	559,234	614,353	736,382	19.86%
730	Federal Special Projects	-	-	-	-	-----
860	Sale of Fixed Assets	-	-	-	-	-----
990	Miscellaneous Sources	-	-	2,000	-	-----
	Total Food Service	966,650	1,026,050	1,113,885	1,198,901	7.63%
Fund 73	Retirement Trust Fund					
280	Interest Income	5,379	5,664	5,410	4,000	-26.06%
951	Retirement Trust Contributions	297,528	665,380	707,313	626,365	-11.44%
	Total Retirement Trust Fund	302,907	671,043	712,722	630,365	-11.56%
Fund 80	Community Service Fund					
211	Property Taxes	92,708	45,105	28,054	74,884	166.93%
240	Payments for Services	12,134	16,922	120	-	-100.00%
270	Community Service Fees	2,600	2,780	3,015	1,860	-38.31%
290	Community Rentals	371	484	8,353	4,000	-----
969	Miscellaneous Adjustments	-	-	-	-	-----
	Total Community Service Fund	107,813	65,292	39,542	80,744	104.20%
Fund 99	Package & Cooperative					
110	Operational Transfers In	988	-	-	-	-----
270	Athletic Admissions and Income	3,065	7,421	6,567	3,974	-39.48%
290	Local Sources	-	-	100	-	-----
710	Federal Reimbursements	38,970	40,687	27,835	35,447	27.35%
990	Miscellaneous Sources	2,400	-	-	-	-----
	Total Package & Cooperative Fund	45,423	48,108	34,502	39,421	14.26%

2015-2016 Proposed Revenues By Source

	Actual	Actual	Actual	Proposed		
	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>Change %</u>	
Total Property Tax Levy All Funds	10,087,412	9,750,321	9,865,451	9,836,471	-0.29%	

2015-16

PROPOSED EXPENDITURES

BY LOCATION

**2015-2016
Proposed Expenditures By Location**

		Actual	Actual	Unaudited			
	Location	2012-13	2013-14	Actual	Proposed	\$	%
				2014-15	2015-16	Change	Change
Fund 10							
101	4-K Program	347,648	261,266	311,674	286,817	(24,857)	-7.98%
102	East Elementary	93,514	98,550	83,542	70,629	(12,913)	-15.46%
104	Sullivan Elementary	53,107	52,005	41,516	32,956	(8,560)	-20.62%
105	West Elementary	81,019	72,431	69,488	61,356	(8,132)	-11.70%
201	Middle School	133,268	135,299	123,529	87,887	(35,642)	-28.85%
401	High School	293,035	346,249	252,343	203,894	(48,449)	-19.20%
710	Buildings & Grounds (non-utilities)	332,138	331,454	343,081	328,320	(14,761)	-4.30%
	Utilities	631,322	690,728	667,014	674,000	6,986	1.05%
711	District Projects	91,669	49,890	89,014	162,000	72,986	81.99%
800	District Wide (inc. cont.)	12,861	4,133	38,033	5,000	(33,033)	-86.85%
801	Salaries and Benefits	13,219,655	12,859,242	13,189,378	12,868,629	(320,749)	-2.43%
805	Dist. Library Media	461	500	498	500	2	0.39%
810	Special Education	1,936,914	1,959,140	1,930,717	1,882,095	(48,622)	-2.52%
811	Open Enrollment	1,094,360	1,103,927	1,107,853	1,306,271	198,418	17.91%
814	ELL	1,508	2,798	2,671	2,798	127	4.76%
815	Mentoring (JEA)	5,974	15,693	5,291	7,000	1,709	32.30%
819	Technology Integrator	-	-	5,258	-	(5,258)	-100.00%
820	District Misc.	11,190	10,672	13,789	21,045	7,256	52.62%
821	CESA Programs	1,486	1,431	1,431	1,426	(5)	-0.35%
822	Challenge Program	1,865	4,303	3,653	4,870	1,217	33.31%
823	District Inservice	51	3,265	13,133	28,000	14,867	113.20%
824	Pupil Services	7,787	3,700	6,055	5,230	(825)	-13.62%
825	Reading Coordinator	2,406	3,216	-	-	-	-----
826	Auditorium	1,413	1,486	1,888	1,500	(388)	-20.56%
827	Summer School	224,404	230,416	262,175	274,460	12,285	4.69%
828	District Assessment	26,738	24,011	27,023	26,060	(963)	-3.56%
829	Curriculum Office	525	9,960	4,587	5,002	415	9.05%
830	District Office	121,973	126,506	124,813	127,346	2,533	2.03%
831	Board of Education	74,813	80,218	63,991	61,132	(2,859)	-4.47%
831	Business Insurance	182,077	188,429	217,758	205,230	(12,528)	-5.75%

2015-2016
Proposed Expenditures By Location

	<u>Location</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
832	Early Retirement	-	49,319	0	596,538	596,538	-----
833	Curriculum Work	9,516	18,125	18,500	17,197	(1,303)	-7.05%
834	District Public Relations	-	-	12,717	40,000	27,283	214.53%
836	Vocational Guidance	613	-	-	300	300	-----
841	Technology Direction	3,473	3,219	5,702	2,000	(3,702)	-64.93%
850	Transportation	704,936	701,011	667,655	713,455	45,800	6.86%
873	Dist. At-Risk Program	85,340	62,803	71,539	82,148	10,609	14.83%
874	JEDI Virtual School	40,125	42,495	39,186	31,500	(7,686)	-19.61%
880	Insurance Claims	495	28,930	5,296	5,000	(296)	-5.58%
890	Curriculum Implement.	212,666	127,309	149,547	237,711	88,164	58.95%
891	Instructional Comp.	348,964	282,595	336,454	273,265	(63,189)	-18.78%
	Total District	20,391,309	19,986,725	20,307,793	20,740,567	432,774	2.13%
Fund 11							
102	East Elementary	-	490	-	-	-	-----
105	West CLC/Math/Microsoft Grants	99,432	97,770	103,860	-	(103,860)	-100.00%
201	Middle School Software Assoc. Grant	-	-	17,500	-	(17,500)	-----
401	Youth Apprenticeship/WalMart Grant	4,560	8,734	9,504	-	(9,504)	-----
404	3T Mini Grant	-	977	-	-	-	-----
432	Business Ed Grant	13,900	-	-	-	-	-----
814	ESL Grant	18,203	19,291	22,038	22,549	511	2.32%
820	WTI Grant	24,623	-	-	-	-	-----
823	Educator Effectiveness Grant	-	12,880	13,040	-	(13,040)	-----
824	Homeless Grant	-	-	24,666	25,000	334	-----
838	Teens Teaching Teens Grant	1,000	-	-	-	-	-----
842	Title I	272,185	283,756	249,334	284,101	34,767	13.94%
847	Eisenhower Grant	52,309	53,437	48,706	48,706	-	0.00%
	Total Federal	486,212	477,334	488,649	380,356	(108,293)	-22.16%
	Total General	20,877,522	20,464,059	20,796,441	21,120,923	324,482	1.56%
	Estimated Revenues	20,176,665	20,826,175	21,166,570	21,029,778		
	Over (Under) Budget/Actuals			(370,129)	91,145		
Includes \$62,000 projects and \$30,445 curriculum carryover							

2015-2016
Proposed Expenditures By Location

	<u>Location</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Actual</u> <u>2014-15</u>	<u>Proposed</u> <u>2015-16</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Fund 21	<u>Special Revenue Trust Fund</u>						
102	East Elementary	20,500	5,890	11,800	100	(11,700)	-99.15%
104	Sullivan Elementary	-	152	9,256	3,269	(5,987)	-64.68%
105	West Elementary	14,024	9,226	1,682	350	(1,332)	-79.19%
107	Fischer Field	-	-	5,033	-	(5,033)	-100.00%
201	Jefferson Middle School	20,489	18,716	18,450	4,000	(14,450)	-78.32%
401	Jefferson High School	13,876	38,802	10,613	3,635	(6,978)	-----
711	District Projects	-	-	-	7,000	7,000	-----
800	District	1,175	-	2,065	-	(2,065)	-----
802	Character Education	49,068	130	-	-	-	-----
822	Challenge Program	-	80	-	-	-	-----
826	Auditorium	825	-	-	-	-	-----
	Total Fund 21 Expenditures	119,958	72,996	58,899	18,354	(40,545)	-68.84%
Fund 22	<u>District Activity Accounts</u>						
102	East Elementary	1,457	2,947	2,125	-	(2,125)	-----
104	Sullivan Elementary	2,027	6,198	5,202	-	(5,202)	-----
105	West Elementary	629	1,591	3,521	-	(3,521)	-----
201	Jefferson Middle School	9,077	14,415	16,497	-	(16,497)	-----
401	Jefferson High School	160,520	208,490	213,734	-	(213,734)	-----
800	District	5	-	20	-	(20)	-----
802	Character Education	-	-	-	-	-	-----
820	District Fitness	10,212	15,660	727	-	(727)	-----
894	Fischer Field	-	-	1,949	-	(1,949)	-----
	Total Fund 22 Expenditures	183,925	249,302	243,775	-	(243,775)	-----
Fund 27	<u>Special Education</u>						
810	Special Education - District	2,797,021	2,743,881	2,659,045	2,618,616	(40,429)	-1.52%
810	Special Education - Federal	462,057	322,866	317,029	410,264	93,235	29.41%

**2015-2016
Proposed Expenditures By Location**

	<u>Location</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Proposed 2015-16</u>	<u>\$ Change</u>	<u>% Change</u>
811	Open Enrollment	6,398	1,049	9,592	3,000	(6,592)	-68.73%
812	Spec. Ed. Summer	23,247	21,326	19,923	13,700	(6,223)	-31.24%
813	Early Childhood	18,192	16,131	16,136	16,131	(5)	-0.03%
	Total Fund 27 Expenditures	3,306,915	3,105,254	3,021,726	3,061,711	39,985	1.32%
Fund 38 Non-Referendum Debt							
831	Board of Education	2,267,984	174,715	4,404,621	450,824	(3,953,797)	-89.76%
	Total Fund 38 Expenditures	2,267,984	174,715	4,404,621	450,824	(3,953,797)	-89.76%
Fund 39 Referendum Debt							
831	Board of Education	6,252,634	14,953,422	3,724,079	3,326,090	(397,989)	-10.69%
	Total Fund 39 Expenditures	6,252,634	14,953,422	3,724,079	3,326,090	(397,989)	-10.69%
Fund 45							
401	High School	195,173	-	-	-	-	-----
	Total Fund 45 Expenditures (QSCB)	195,173	-	-	-	-	-----
Fund 49							
401	High School	1,822,183	205,351	-	-	-	-----
820	District Wide Energy Projects	-	-	3,413,123	588,199	(2,824,924)	-82.77%
	Total Fund 49 Expenditures (Non QSCB)	1,822,183	205,351	3,413,123	588,199	(2,824,924)	-82.77%
Fund 50 Food Service							

**2015-2016
Proposed Expenditures By Location**

	<u>Location</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Proposed 2015-16</u>	<u>\$ Change</u>	<u>% Change</u>
860	Food Service	965,020	975,016	1,034,302	1,137,582	103,280	9.99%
	Total Fund 50 Expenditures	965,020	975,016	1,034,302	1,137,582	103,280	9.99%
Fund 73 Retirement Trust Fund							
800	District Payments	283,360	630,687	673,631	596,538	(77,093)	-11.44%
	Total Fund 73 Expenditures	283,360	630,687	673,631	596,538	(77,093)	-11.44%
Fund 80 Community Service							
102	East Elementary	-	-	-	1,792	1,792	-----
104	Sullivan Elementary	-	-	-	2,086	2,086	-----
105	West Elementary	-	-	-	2,378	2,378	-----
201	Middle School	123	109	205	40,546	40,341	19724.96%
401	High School	9,294	12,667	8,148	9,664	1,516	18.60%
710	Buildings and Grounds	10,149	10,149	10,149	10,148	(1)	-0.01%
800	District-Wide	2,705	2,571	2,513	2,606	93	3.68%
801	Salaries and Benefits	15,740	14,874	14,874	14,874	(0)	0.00%
820	District-Wide	2,972	3,368	3,265	2,868	(397)	-12.16%
860	Food Service	276	-	-	261	261	-----
925	Community Use	2,458	1,896	575	2,333	1,758	-----
930	Council for Performing Arts	1,359	3,869	2,339	1,289	(1,050)	-44.88%
	Total Fund 80 Expenditures	45,078	49,504	42,068	90,845	48,777	115.95%
Fund 99 Package & Cooperative							
201	Middle School	813	-	543	-	(543)	-----
401	High School	5,640	7,421	6,124	3,974	(2,150)	-35.11%
403	Carl Perkins	38,970	40,687	35,447	35,447	-	0.00%

**2015-2016
Proposed Expenditures By Location**

	Actual	Actual	Actual	Proposed	\$	%
<u>Location</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>Change</u>	<u>Change</u>
Total Fund 90 Expenditures	45,423	48,108	42,114	39,421	(2,693)	-6.39%