



2016-17 BUDGET

School District of Jefferson

August 22, 2016

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**SCHOOL DISTRICT OF JEFFERSON
2016-17 PROPOSED BUDGET
PRESENTATION**

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District Summary

The Jefferson School District's 2016-17 budget contains programs, staffing and services that will serve the students, staff and community members of the Jefferson School District for the 2016-17 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 2016-17 budget has been prepared based on anticipating an 18 student decrease in the number of students for the district's membership count (actual full time equivalencies) from the 2015-16 official third Friday in September count of 1,987. 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. In past years, the budget was also able to increase by a per pupil amount for the returning number of students. This has not been the case for a number of years. In 2016-17, once again the allowed per pupil increase, as dictated by the budget of the State of Wisconsin, is \$0. This is likely a trend that will continue into the next biennium 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.

2015-16 Average: 1,991	2013 = 1,984	2014 = 1,962	2015 = 2,028
2016-17 Average: 2,000	2014 = 1,962	2015 = 2,028	est. 2016 = 2,010

For Jefferson, the three-year average is estimated to increase by nine students from 2015-16 to 2016-17. 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 2016-17 budget as planned is a balanced budget in which the total expenditures equal the total anticipated revenues and includes the first year of the district's \$775,000 operational referendum to exceed the revenue limits. 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 2016 equalized valuation will be established by the Wisconsin Department of Revenue by October 1, 2016. The available tax levy and state aid for 2016-17 will be determined by October 15, 2016, 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 2015-16, with the approval of the Department of Public Instruction, the district moved expenses related to middle and elementary school sports programs into the Community Service Fund, thus eliminating the expense of these programs from the general fund (fund 10).

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 24, 2016). 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 2016-17, the district is expected to receive an increase in state equalization aid of \$683,857 (5.61%).

Projections for 2016-17 are:

Equalized Valuation	\$919,842,484	0.00% Increase
General/Grant Fund Revenues	\$ 22,242,642	4.63% Increase (from unaudited actuals)
General/Grant Fund Expenditures	\$ 22,242,642	5.57% Increase (from unaudited actuals)
Tax Levy (All funds)	\$ 10,053,805	1.83% Increase
Mill Rate	\$ 10.93	1.86% Increase

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 2015-16 the tax levy of the district was divided in the following manner (the numbers in parentheses represent the municipalities' share of the 2014-15 levy):

City of Jefferson	50.22%	(49.72%)	Town of Jefferson	15.50%	(15.35%)
Town of Aztalan	7.78%	(7.97%)	Town of Oakland	1.07%	(1.07%)
Town of Concord	2.05%	(2.13%)	Town of Sullivan	10.56%	(10.84%)
Town of Farmington	5.00%	(5.07%)	Village of Sullivan	4.89%	(4.99%)
Town of Hebron	2.93%	(2.86%)			

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
2016-17 est.	7	70	125	1,767	1,969
2015-16	7	70	125	1,785	1,987
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



Revenue Assumptions

This section reviews the assumptions that were made in preparation of the preliminary drafts of the 2016-17 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. Similar to the past number of years, this year there is no per pupil increase allowed under the state budget. For 2016-17 there is an increase in the per pupil adjustment aid payment of \$100 per pupil. The district is expected to realize an increase in its state equalization aid of \$638,857 (5.61%) 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 2016-17 revenues include:

- ✓ An increase in property taxes levied of \$180,518 (1.83%).
- ✓ No change in the per pupil membership amount.
- ✓ A per pupil adjustment aid of \$250 per member (increase of \$100 per member from 2015-16).
- ✓ An estimated 2016-17 September membership count of 1,969.
- ✓ An estimated increase in state equalization aid of \$638,857 (5.61%).
- ✓ No estimated change in the district's equalized valuation.
- ✓ A projected increase in the mill rate of \$0.20 to \$10.93/thousand.

Table 2

MAJOR REVENUE SOURCES

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

	2015-16	2016-17	Inc./(Dec.)	% Change
Property Tax Levy	\$9,873,224	\$10,053,805	\$180,581	1.83%
State Equalization Aid	\$12,185,939	\$12,869,796	\$683,857	5.61%
Other State Sources	\$1,255,914	\$1,332,359	\$76,445	6.09%
Federal Aid/Reimb/Grants	\$854,976	\$864,095	\$9,119	10.66%
Federal Debt Subsidies/Refinancing	\$855,979	\$853,676	(\$2,303)	(0.27%)
Open Enrollment/Tuition	\$805,659	\$1,000,431	\$194,772	24.18%
Other Revenue	\$328,734	\$200,575	(\$127,453)	(38.86%)
TOTAL(without interfund transfers and refinancing)	\$26,160,425	\$27,174,737	\$1,014,312	3.88%

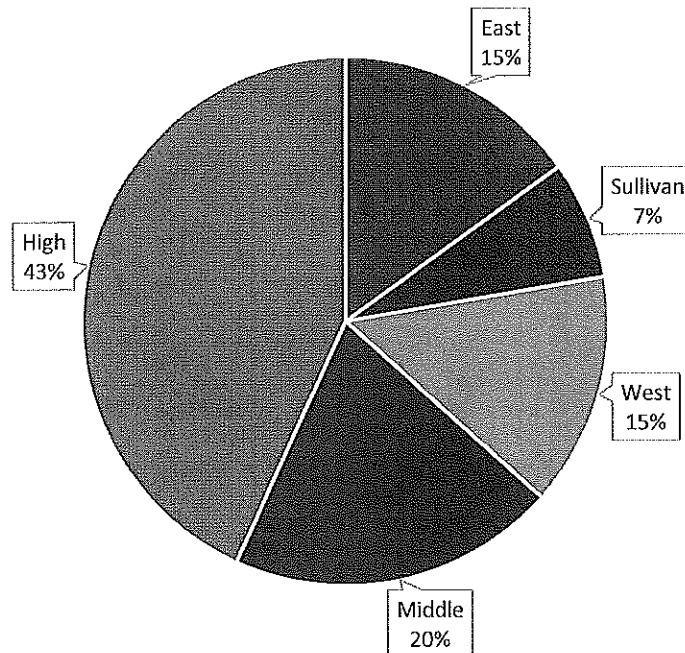
Expenditure Assumptions

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 \$250/member).
- ✓ The revenue limit calculations were based on an estimated third Friday in September membership count of 1,969 and a summer school membership of 102.
- ✓ The total allowable change in the General Fund (Funds 10 and 11) budget is an increase of 5.57% from the 2015-16 unaudited actual amounts.
- ✓ Building allocation amounts based on \$250 per elementary student, \$290 per Middle School student, and \$365 per High School student. The total of the building allocations is \$564,233 which is broken down by building as follows:

Building	2016-17 Allocation
East Elementary	\$85,125
Sullivan Elementary	\$40,875
West Elementary	\$80,625
Jefferson Middle School	\$113,970
Jefferson High School	\$243,638
Total Building Allocations	\$564,233

Building Allocations



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 (final year 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 (QECCBs) 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.

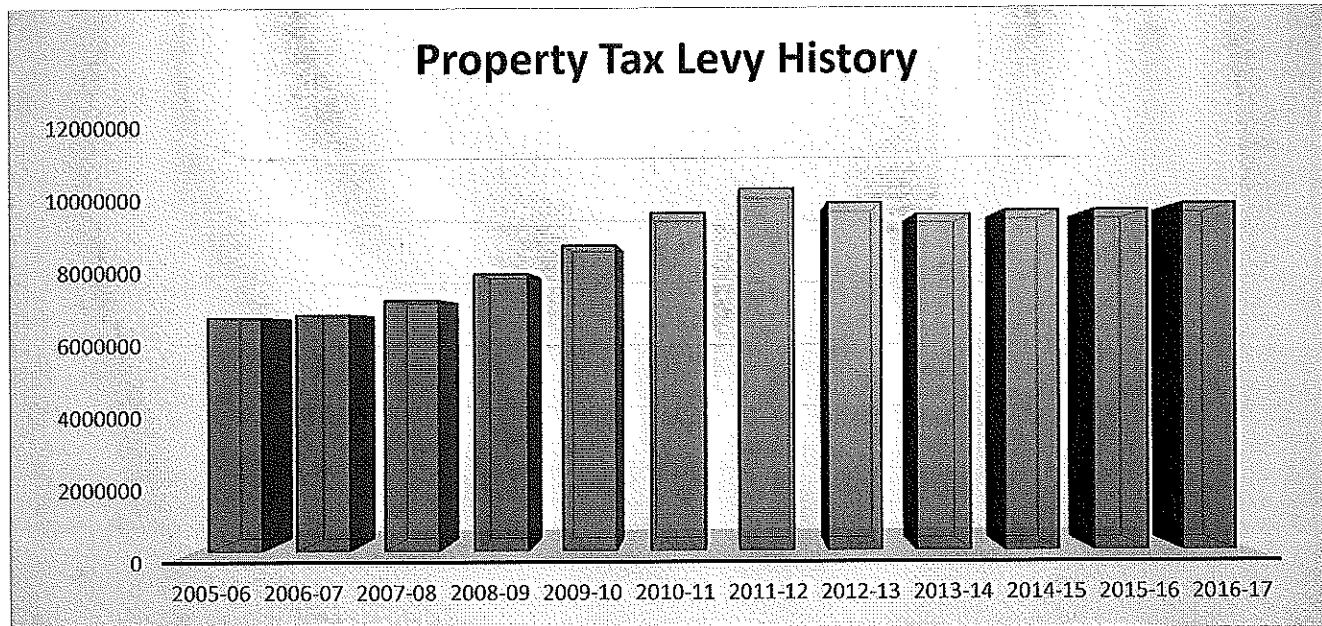
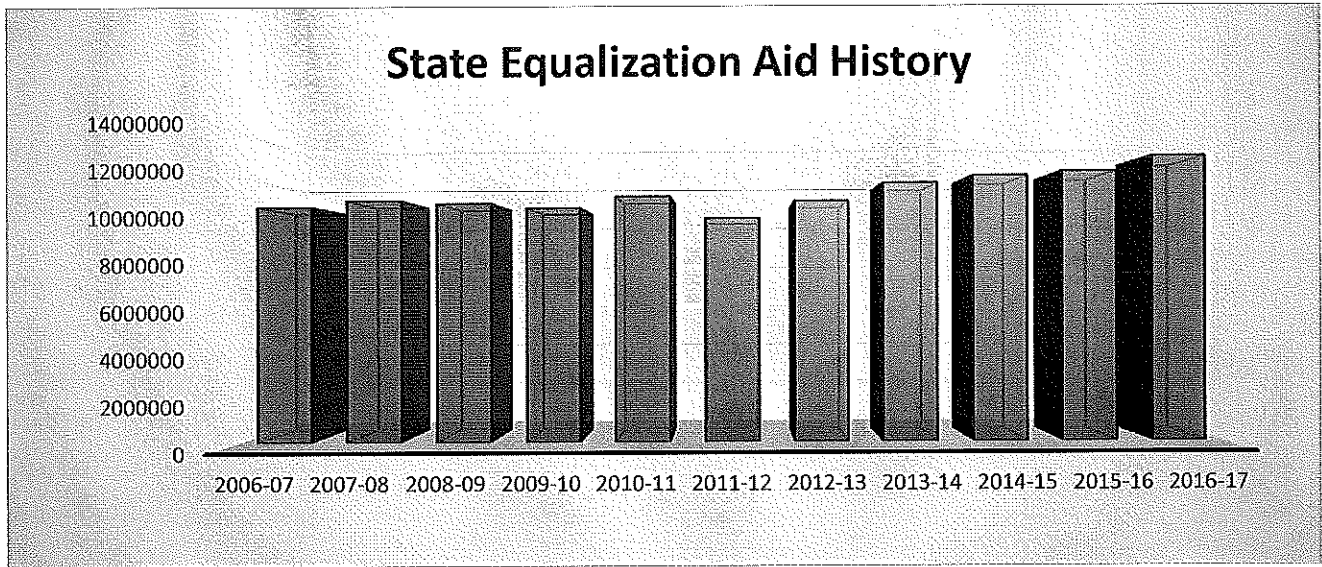
In 2014-15 the district issued new debt under Wisconsin Act 32 which allows for debt issuance outside of revenue limits for energy conservation projects. District projects completed with this debt issue included mechanical controls upgrades (Middle School), building envelope improvements (Middle, West, 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, 2016 Principal Bal.
East Elementary (Bonds)	\$3.5 million	2.00 - 4.85%	3/01/2017	\$170,000
Middle School/West (Bonds)	\$7.4 million	0.49-4.00%	3/01/2019	\$2,030,000
WRS Prior Service Liability (Bonds)	\$2.45 million	0.49-5.22%	3/01/2025	\$1,790,000
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 (QECCBs)	\$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	\$1,870,000
Energy Exemption (Bonds)	\$3.875 million	2.00-4.00%	3/01/2034	\$3,625,000
Total				\$38,510,000

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.



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

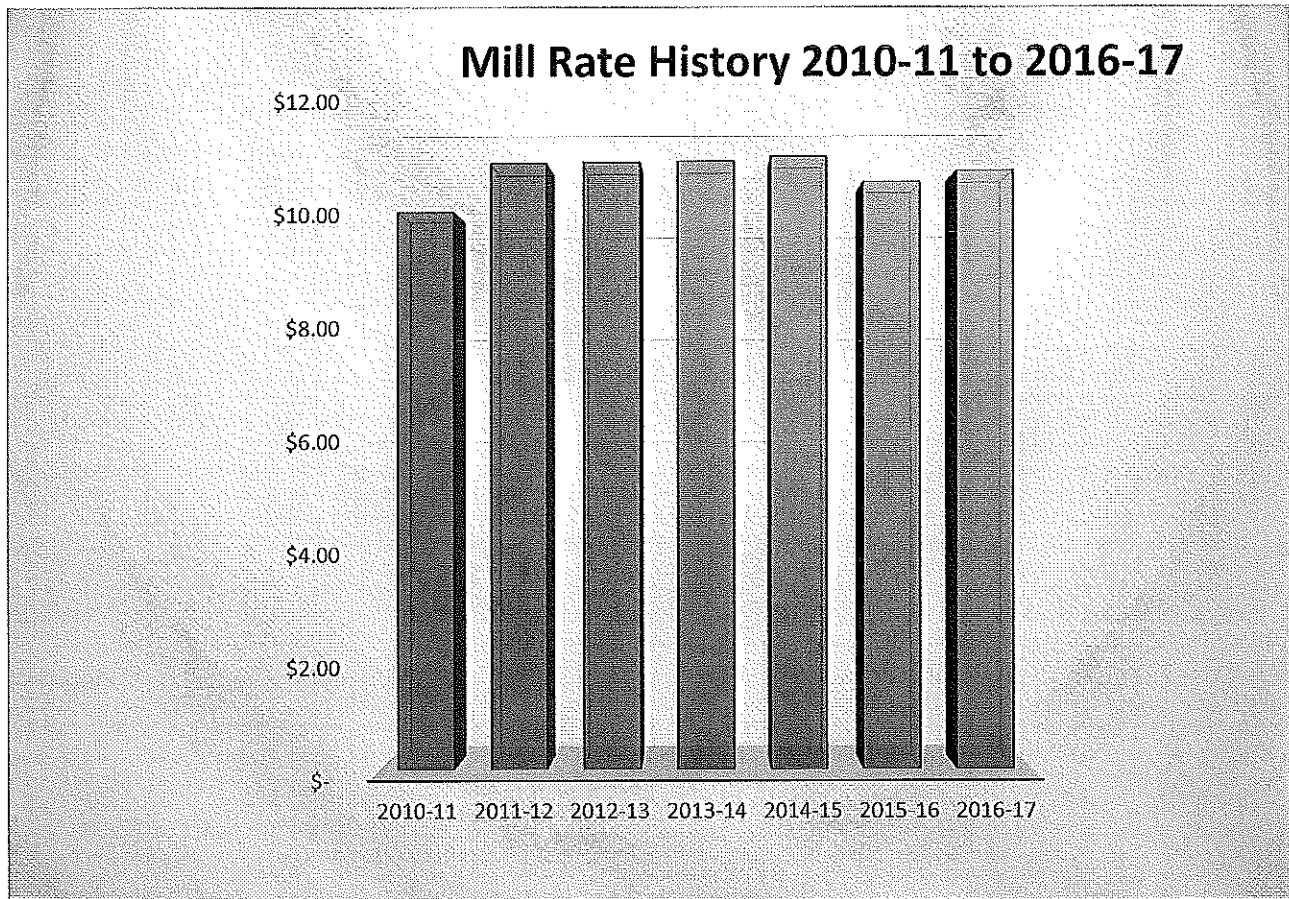
- Property Valuation:** The dollar value placed on land and buildings for purposes of administering property taxes.
- Assessed Valuation:** The property valuation determined by the municipal (city, village, town or county) assessor as of January 1 of any given year.
- Assessment Ratio:** The ratio of 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
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	\$919,842,484	\$39,230,206	4.45%
2016-17 (est.)	\$919,842,484	\$0	0.00%
Change since 2006-07		\$31,156,953	3.51%

**Table 5
SCHOOL DISTRICT OF JEFFERSON SCHOOL MILL RATE HISTORY**

Fiscal Year	Mill Rate/Thousand	\$ Increase/Decrease	% Increase/Decrease
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	\$10.73	(\$0.47)	(4.20%)
2016-17 (estimate)	\$10.93	\$0.20	1.86%
Change since 2006-07		\$3.19	41.21%



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, unless designated under a special education IEP. On the financial end, the receiving district receives a certain amount per child from the state (\$6,748 estimated for 2016-17 for regular education students and \$12,000 for students receiving special education services) 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 the 2016-17 school year, including new and continuing applicants, there are 142 students approved to transfer into the district and 245 students approved to transfer out (net loss of 102 students) including alternate applications received so far. **The financial impact to the district for 2016-17, 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	1	Oconomowoc	6
Fort Atkinson	40	Palmyra-Eagle	13
Johnson Creek	43	Watertown	21
Lake Mills	6	Waukesha	1
Lomira	1	West Allis-West Milw.	1
Madison	1	Whitewater	8
		Total	142

Jefferson District Residents Transfers to Other Districts

District	# of Students	District	# of Students
Appleton	2	McFarland	4
Cambridge	7	McFarland/Waukesha	2
Fort Atkinson	103	McFarland/Waukesha/Wauwatosa	1
Fort Atkinson/Kettle Moraine	1	Milton	3
Grantsburg	2	Oconomowoc	17
Hartland-Lakeside	2	Palmyra-Eagle	6
Janesville	1	Prairie Du Chien	1
Johnson Creek	27	Watertown	4
Kettle Moraine	34	Waukesha	2
KM/Swallow/Oconomowoc	1	Waunakee	1
Lake Mills	14	West Allis-West Milwaukee	2
Marshall	1	Whitewater	7
		Total	245

WHAT IF ACTUAL ENROLLMENT IS DIFFERENT THAN PROJECTED?

As has been noted throughout this document, the 2016-17 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 16, 2016, 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 1,949, a decrease of 20 pupils.
- ✓ The district's revenue limit would decrease by \$68,177 and budget reductions would need to be made to balance.

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

- ✓ The district's membership count would be 1,989, an increase of 20 pupils.
- ✓ The district's revenue limit would increase by \$68,177 to help accommodate the additional students.

Final revenue limit changes to the proposed budget will be made by the Board of Education at its October 24, 2016, meeting.

2016-17

NOTICE OF BUDGET

HEARING

As Published August, 2016

School District of Jefferson Budget Publication 2016-17

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 22nd of August, 2016, 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
		2014-15	2015-16	2016-17
Beginning Fund Balance (930 000)		3,369,917	3,707,659	3,898,264
Residual Equity Transfers in (Out)		-	-	-
Total Ending Fund Balance		3,707,659	3,898,264	3,898,264
Revenues & Other Financing Sources				
Operating Transfers - In (Source 100)		2,486	2,433	-
Local Sources (Source 200)		7,235,103	7,212,378	7,309,169
Interdistrict Payments (Source 300+400)		774,644	821,690	1,003,931
Intermediate Sources (Source 500)		3,740	2,940	3,000
State Sources (Source 600)		12,533,599	12,745,731	13,506,982
Federal Sources (Source 700)		490,104	382,462	391,529
All Other Sources (Source 800+900)		126,894	91,327	28,031
Total Revenues & Other Financing Sources (Source 100 thru 900)		21,166,570	21,258,959	22,242,642
Expenditures & Other Financing Uses				
Instruction (Function 100 000)		10,644,870	10,661,835	10,844,595
Support Services (Function 200 000)		7,107,101	7,252,694	7,853,575
Non-Program Transactions (Function 400 000)		3,076,857	3,153,825	3,544,472
Total Expenditures & Other Financing Uses		20,828,829	21,068,355	22,242,642
SPECIAL PROJECTS FUND				
		Audited	Unaudited	Budget
		2014-15	2015-16	2016-17
Beginning Fund Balance		60,106	69,800	92,771
Ending Fund Balance		69,800	92,771	151,071
Revenues & Other Financing Sources		3,334,093	3,462,098	3,175,660
Expenditures & Other Financing Uses		3,324,399	3,439,127	3,175,660

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DEBT SERVICE FUND		Audited	Unaudited	Budget
		<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Beginning Fund Balance		604,821	648,569	579,040
Residual Equity Transfers In (Out)		-	-	-
Ending Fund Balance		648,569	579,040	484,411
Revenues & Other Financing Sources		7,722,448	3,707,382	3,233,960
Expenditures & Other Financing Uses		7,678,700	3,776,911	3,846,602
CAPITAL PROJECTS FUND		Audited	Unaudited	Budget
		<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Beginning Fund Balance		-	3,705	3,753
Ending Fund Balance		3,705	3,753	3,753
Revenues & Other Financing Sources		4,001,496	48	-
Expenditures & Other Financing Uses		3,997,791	-	-
FOOD SERVICE FUND		Audited	Unaudited	Budget
		<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Beginning Fund Balance		208,589	288,173	373,988
Residual Equity Transfers (Out)		-	-	-
Ending Fund Balance		288,173	373,988	373,988
Revenues & Other Financing Sources		1,113,885	1,260,913	1,255,010
Expenditures & Other Financing Uses		1,034,302	1,175,098	1,255,010
AGENCY FUND		Audited	Unaudited	Budget
		<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Assets		50,169	77,424	77,424
Liabilities		50,169	77,424	77,424
COMMUNITY SERVICE FUND		Audited	Unaudited	Budget
		<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Beginning Fund Balance		88,059	117,921	81,901
Residual Equity Transfers (Out)		-	-	-
Ending Fund Balance		117,921	81,901	32,152
Revenues & Other Financing Sources		39,542	25,447	12,383
Expenditures & Other Financing Uses		9,680	61,467	62,132
PACKAGE & COOPERATIVE PROGRAM		Audited	Unaudited	Budget
		<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Beginning Fund Balance		-	-	-
Ending Fund Balance		-	-	-
Revenues & Other Financing Sources		34,502	52,132	37,121
Total Expenditures & Other Financing Uses		34,502	52,132	37,121

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		Total Expenditures and other Financing Uses		
All Funds		Audited	Unaudited	Budget
		2014-15	2015-16	2016-17
Gross Total Expenditures -- All Funds		32,910,411	29,573,090	30,619,167
Less: Interfund Transfers (Source 100) and Payments (Source 230)-- All Funds		1,930,717	1,936,834	2,007,921
Less: Refinancing Expenditures (Fund 30)		4,078,945	4,922	-
Net Total Expenditures -- All Funds		26,900,750	27,631,335	28,611,246
Percentage Increase -- Net Total Fund Expenditures From Prior Year			2.72%	3.55%
PROPOSED PROPERTY TAX LEVY 2016-17				
FUND		Audited	Unaudited	Budget
		2014-15	2015-16	2016-17
General Fund		7,048,647	7,018,186	7,151,574
Debt Service Fund		2,788,750	2,850,579	2,897,772
Capital Expansion Fund		-	-	-
Community Service Fund		28,054	4,459	4,459
Total School Levy		9,865,451	9,873,224	10,053,805
Percentage Increase - Total Levy from Prior Year			0.08%	1.83%
The below listed new or discontinued programs have a financial impact on the proposed 2016-17 budget:				
DISCONTINUED PROGRAMS		FINANCIAL IMPACT		
NEW PROGRAMS		FINANCIAL IMPACT		
Energy Program Initiatives		\$87,283		

2016-17

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 2014-15, un-audited actual 2015-16, and proposed 2016-17.

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)

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	Audited	Unaudited	
	2014-15	Actual	Proposed
	2014-15	2015-16	2016-17
Beginning Fund Balance (930 000)	3,369,917	3,707,659	3,898,264
Residual Equity Transfers In (Out) (Account 992 000)	-	-	-
Ending Fund Balance, Nonspendable (Account 935 000)	33,062	27,460	27,460
Ending Fund Balance, Unassigned (Account 939 000)	3,674,596	3,870,804	3,870,804
Total Ending Fund Balance (Account 930 000)	3,707,659	3,898,264	3,898,264
Revenues & Other Financing Sources			
100 Operating Transfers - In	2,486	2,433	-
Local Sources			
210 Property Taxes	7,112,630	7,106,544	7,215,557
220 Payment in Lieu of Taxes	-	-	-
230 Interfund Payments	-	-	-
240 Payments for Services	-	-	-
260 Non-Capital Sales	-	-	-
270 School Activity Income	17,681	20,801	17,384
280 Interest on Investments	2,876	4,724	2,876
290 Other Revenue, Local Sources	101,916	80,308	73,352
Other School Districts Within Wisconsin			
310 Transit of Aids	9,504	7,678	-
340 Payments for Services	765,140	814,012	1,003,931
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	3,740	2,940	3,000

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		Audited	Unaudited	Proposed
State Sources		<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
610	State Aid - Categorical	419,416	453,524	535,000
620	State Aid - General	12,001,983	12,185,939	12,869,796
630	Special Projects Grants	41,040	33,646	33,826
640	Payments for Services	5,472	1,482	-
650	State Youth Initiative Program	-	-	-
660	State Revenue Through Local Govt's	48,751	50,162	47,000
690	Other Revenue, State	16,937	20,977	21,360
Federal Sources				
710	Transit of Aids	-	-	-
720	Impact Aid	-	-	-
730	Special Projects Grants	198,069	112,856	101,196
740	Payment for Services	-	-	-
750	ECIA, Title I and VI	249,334	269,606	290,333
780	District Federal Aid	42,701	-	-
790	Other Revenue, Federal	-	-	-
Other Financing Sources				
850	Reorganizational Settlement	-	-	-
860	Compensation, Fixed Assets	26,887	780	-
870	Long-Term Obligations	-	-	-
890	Miscellaneous	-	-	-
Other Revenues				
960	Adjustments	-	-	-
970	Refund of Disbursement	65,037	72,895	23,031
980	Medical Service Reimbursements	-	-	-
990	Miscellaneous	34,971	17,652	5,000
Total Revenues & Other		21,166,570	21,258,959	22,242,642
Financing Sources				
Expenditures & Other Financing Uses				
		Audited	Unaudited	Proposed
Instruction		<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
110 000	Undifferentiated Curriculum	4,555,682	4,609,968	4,562,348
120 000	Regular Curriculum	4,193,748	4,237,594	4,320,577
130 000	Vocational Curriculum	936,994	865,404	980,108
140 000	Physical Curriculum	618,679	623,128	666,995
160 000	Co-Curricular Activities	311,534	307,905	296,978
170 000	Gifted and Talented Curriculum	28,234	17,836	17,589

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		Audited	Unaudited	Proposed
		2014-15	Actual	2016-17
		2015-16	2015-16	2016-17
Support Services				
210 000	Pupil Services	486,869	482,671	478,230
220 000	Instructional Staff Services	767,692	743,723	642,102
230 000	General Administration	333,394	342,428	325,309
240 000	School Building Administration	1,294,561	1,317,171	1,306,734
250 000	Business Administration	3,388,882	3,687,064	3,920,288
260 000	Central Services	508,047	471,004	569,945
270 000	Insurance & Judgments	217,758	191,608	228,354
280 000	Debt Services	551	-	-
290 000	Other Support Services	109,348	17,026	382,613
Non-Program Transactions				
410 000	Interfund Operating Transfers	1,930,717	1,936,834	2,007,921
430 000	General Tuition Payments	1,107,853	1,216,850	1,531,551
490 000	Other Non-Program Transactions	38,287	141	5,000
Total Expenditures & Other		20,828,829	21,068,355	22,242,642
Financing Uses				
SPECIAL PROJECTS FUND (FUND 20)				
		Audited	Unaudited	Proposed
		2014-15	Actual	2016-17
		2015-16	2015-16	2016-17
900 000	Beginning Fund Balance	60,106	69,800	92,771
900 000	Ending Fund Balance	69,800	92,771	151,071
Total Revenues & Other Financing Sources		3,334,093	3,462,098	3,233,960
100 000	Instruction	2,463,669	2,540,138	2,378,417
200 000	Support Services	781,370	824,566	754,181
400 000	Non-Program Transactions	79,359	74,424	43,062
Total Expenditures & Other Financing Uses		3,324,399	3,439,127	3,175,660
DEBT SERVICE FUND (FUND 30)				
		Audited	Unaudited	Proposed
		2014-15	Actual	2016-17
		2015-16	2015-16	2016-17
900 000	Beginning Fund Balance	604,821	648,569	579,040
992 000	Residual Equity Transfers In (Out)	-	-	-
900 000	Ending Fund Balance	648,569	579,040	484,411
Total Revenues & Other Financing Sources		7,722,448	3,707,382	3,751,973
281 000	Long-Term Capital Debt	3,408,780	3,576,715	3,647,443
282 000	Refinancing	4,078,945	4,922	-
289 000	Other Long-Term Debt	190,976	195,275	199,159
Total Expenditures & Other Financing Uses		7,678,700	3,776,911	3,846,602
842 000	Indebtedness, End of Year	40,635,000	38,510,000	36,270,000

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CAPITAL PROJECTS FUND (FUND 40)		Audited	Unaudited	
		2014-15	2015-16	Proposed
				2016-17
900 000	Beginning Fund Balance	-	3,705	3,753
900 000	Ending Fund Balance	3,705	3,753	3,753
Total Revenues & Other Financing Sources		4,001,496	48	-
100 000	Instruction	-	-	-
200 000	Support Services	3,997,791	-	-
300 000	Community Services	-	-	-
400 000	Non-Program Transactions	-	-	-
Total Expenditures & Other Financing Uses		3,997,791	-	-
FOOD SERVICE FUND (FUND 50)		Audited	Unaudited	
		2014-15	2015-16	Proposed
				2016-17
900 000	Beginning Fund Balance	208,589	288,173	373,988
992 000	Residual Equity Transfers (Out)	-	-	-
900 000	Ending Fund Balance	288,173	373,988	373,988
Total Revenues & Other Financing Sources		1,113,885	1,260,913	1,255,010
200 000	Support Services	1,034,302	1,175,098	1,255,010
400 000	Non-Program Transactions	-	-	-
Total Expenditures & Other Financing Uses		1,034,302	1,175,098	1,255,010
AGENCY FUND (FUND 60)		Audited	Unaudited	
		2014-15	2015-16	Proposed
				2016-17
700 000	Assets	50,169	77,424	77,424
800 000	Liabilities	50,169	77,424	77,424
RETIREMENT TRUST FUND (FUND 70)		Audited	Unaudited	
		2014-15	2015-16	Proposed
				2016-17
900 000	Beginning Fund Balance	234,293	273,384	307,980
900 000	Ending Fund Balance	273,384	307,980	341,807
Total Revenues & Other Financing Sources		712,722	621,380	630,365
200 000	Support Services	-	-	-
400 000	Non-Program Transactions	673,631	586,784	596,538
Total Expenditures & Other Financing Uses		673,631	586,784	596,538

School District of Jefferson
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Format for Budget Adoption

COMMUNITY SERVICE FUND (FUND 80)		Unaudited		
		Audited	Actual	Proposed
		<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
900 000	Beginning Fund Balance	88,059	117,921	81,901
992 000	Residual Equity Transfers (Out)	-	-	-
900 000	Ending Fund Balance	117,921	81,901	32,152
Total Revenues & Other Financing Sources		39,542	25,447	12,383
100 000	Instruction	-	-	-
200 000	Support Services	-	-	-
300 000	Community Services	9,680	61,467	62,132
400 000	Non-Program Transactions	-	-	-
Total Expenditures & Other Financing Uses		9,680	61,467	62,132
PACKAGE & COOPERATIVE PROGRAM (FUND 90)		Unaudited		
		Audited	Actual	Proposed
		<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
900 000	Beginning Fund Balance	-	-	-
900 000	Ending Fund Balance	-	-	-
Total Revenues & Other Financing Sources		34,502	52,132	37,121
100 000	Instruction	12,445	11,152	9,071
200 000	Support Services	12,045	13,145	9,950
400 000	Non-Program Transactions	10,012	27,835	18,100
Total Expenditures & Other Financing Uses		34,502	52,132	37,121
PROPOSED PROPERTY TAX LEVY				
The proposed tax levy for each fund is included in the revenues for such fund				
		under Source 210		
		Audited	Unaudited	Proposed
FUND		<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
General Fund		7,048,647	7,018,186	7,151,574
Debt Service Fund		2,788,750	2,850,579	2,897,772
Capital Expansion Fund		-	-	-
Community Service Fund		28,054	4,459	4,459
Total School Levy		9,865,451	9,873,224	10,053,805

2016-17

PROPOSED REVENUES

BY SOURCE

2016-2017 Proposed Revenues By Source

		Actual	Actual	Unaudited Actual	Proposed	
		2013-14	2014-15	2015-16	2016-17	Change %
Fund 10	General Fund					
190	Operating Transfers - In	479	2,486	2,433	-	-----
	Total Interfund Transfers	479	2,486	2,433	-	-----
211	Property Taxes	7,200,629	7,048,647	7,018,186	7,151,574	1.90%
213	Mobile Home Taxes	56,656	63,983	51,111	63,983	25.18%
219	TIF Closeout Payments	-	-	37,247	-	-100.00%
264	Non-Capital Surplus Property Sales	-	-	-		-----
271	Athletic Admissions	19,946	15,851	18,766	17,384	-7.36%
279	Other Athletic Income	1,764	1,830	2,035	-	-----
280	Interest on Investments	1,509	2,876	4,724	2,876	-39.12%
291	Donations - Greenhouse Project	50,399	6,669	2,700	-	-----
292	Student Fees	74,578	73,964	73,810	71,726	-2.82%
293	Rentals	1,076	853	1,991	1,076	-45.96%
297	Student Fines	-	120	308	-	-----
	Total Local Revenue	7,406,555	7,214,794	7,210,878	7,308,619	1.36%
341	Other District Non-OE Tuition	-	-	-	-	-----
345	Open Enrollment Tuition	681,683	758,160	805,659	1,000,431	24.18%
349	Payments for Other Services	9,027	6,980	8,352	3,500	-58.10%
	Total Inter-District	690,710	765,140	814,012	1,003,931	23.33%
590	Payments from CESAs	3,165	3,740	2,940	3,000	2.04%
	Total Revenues from Intmed. Sources	3,165	3,740	2,940	3,000	2.04%
612	Transportation Aid	47,116	33,080	63,492	35,000	-44.87%
613	Library Aid	75,648	89,936	91,082	-	-100.00%
619	Per Pupil Adjustment Aid	147,900	296,400	298,950	500,000	67.25%
621	Equalization Aid	11,683,143	12,001,983	12,185,939	12,869,796	5.61%
630	State Grants	-	28,000	21,352	33,826	58.42%

2016-2017 Proposed Revenues By Source

		Actual	Actual	Actual	Proposed	
		2013-14	2014-15	2015-16	2016-17	Change %
641	State Tuition Payments	5,363	5,472	1,482	-	-100.00%
660	State Revenue Through Local Governments	47,201	48,751	50,162	47,000	-6.30%
691	Computer Aid	16,719	16,937	20,977	21,360	1.83%
	Total State Sources	12,023,090	12,520,559	12,733,437	13,506,982	6.07%
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	24,471	10,382	780	-	-100.00%
	Total Sale of Fixed Assets	40,476	26,887	780	-	-100.00%
961	Cash Adjustments	-	-	-	-	-----
964	Insurance Dividends	-	-	-	-	-----
965	Self-Funded Benefit Cost Adjustment	-	-	-	-	-----
968	Debt Premium	-	-	-	-	-----
971	Aidable Reimbursements	65,731	65,037	72,895	23,031	-68.41%
972	Non-Aidable Payments	1,357	-	-	-	-----
990	Miscellaneous Revenue	6,046	35,971	16,452	5,000	-69.61%
	Total Other	73,133	101,007	89,347	28,031	-68.63%
	Total Fund 10 Revenues	20,346,330	20,677,314	20,853,826	21,850,563	4.78%
Fund 11	Federal/State Grants					
291	Donations/Gifts from Local Sources	-	1,809	1,500	550	-63.33%
315	State Aid Transit from Wisconsin Schools	8,734	9,504	7,678	-	-100.00%
590	Other Grant Sources	-	-	-	-	-----
630	State Special Grants	13,857	13,040	12,294	-	-100.00%

2016-2017 Proposed Revenues By Source

		Actual	Actual	Actual	Proposed	
		2013-14	2014-15	2015-16	2016-17	Change %
730	Federal Project Aid	170,498	198,069	112,856	101,196	-10.33%
751	Title I	283,756	249,334	269,606	290,333	7.69%
751	Title I - ARRA	-	-	-	-	-----
971	Microsoft Settlement	-	-	-	-	-----
990	Miscellaneous Revenue	3,000	17,500	1,200	-	-100.00%
	Total Fund 11 Revenues	479,845	489,256	405,134	392,079	-3.22%
	Total Funds 10 and 11 and Fund Balance	20,826,175	21,166,570	21,258,959	22,242,642	4.63%
Fund 21	Special Revenue Trust Fund					
280	Interest Income	1	1	16	-	-100.00%
291	Gifts/Donations	76,963	59,080	102,955	-	-100.00%
349	Payment for Services	(450)	-	-	-	-----
990	Miscellaneous Sources	-	-	-	-	-----
	Total Fund 21 Revenues	76,514	59,081	102,972	-	-100.00%
Fund 22	District Activity Accounts					
280	Interest Income	105	94	108	-	-100.00%
291	Gifts/Donations	245,876	253,192	246,184	58,300	-76.32%
969	Other Adjustments	-	-	7,363	58,300	691.75%
	Total Fund 22 Revenues	245,981	253,286	253,656	58,300	-77.02%
Fund 27	Special Education					
110	Transfer from General Fund	1,959,140	1,930,717	1,936,834	2,007,921	3.67%
316	Transit of Aids from Other Districts	1,417	-	-	-	-----
610	State Special Education Aid	751,360	726,535	695,275	695,173	-0.01%
625	State High Cost Payment	1,159	-	848	-	-100.00%
711	High Cost Special Education Aid	1,205	-	577	-	-100.00%
730	Federal Entitlements	338,997	333,165	399,402	442,566	10.81%
780	Federal Reimbursement - Medicaid	51,976	31,309	72,535	30,000	-58.64%
	Total Fund 27 Revenues	3,105,254	3,021,726	3,105,470	3,175,660	2.26%

2016-2017 Proposed Revenues By Source

		Actual	Actual	Actual	Proposed	
		2013-14	2014-15	2015-16	2016-17	Change %
Fund 38	Non-Referendum Debt					
110	Operating Transfers In	-	-	-	-	-----
211	Property Taxes	183,553	396,765	448,967	449,857	0.20%
280	Interest on Investments	35	549	118	25	-78.81%
875	Long-Term Debt Proceeds - Bonds	-	3,875,000	-	-	-----
879	Premium from Debt Refinancing	-	204,019	-	-	-----
	Total Non-Referendum Debt	183,588	4,476,333	449,085	449,882	0.18%
Fund 39	Referendum Debt					
211	Property Taxes	2,321,034	2,391,985	2,401,612	2,447,915	1.93%
280	Interest on Investments	1,119	193	706	500	-29.14%
875	Long-Term Debt Proceeds - Bonds	11,035,000	-	-	-	-----
879	Prem. and Accrued Interest from Refin.	584,845	-	-	-	-----
968	Debt Premium on Non-Refinancing Debt	-	-	-	-	-----
971	Federal Subsidy Payments	1,052,294	853,938	855,979	853,676	-0.27%
	Total Referendum Debt	14,994,293	3,246,115	3,258,297	3,302,091	1.34%
Fund 45	Capital Projects Fund - QSCB					
280	Interest on Investments	-	-	-	-	-----
873	Long-Term Loans	-	-	-	-	-----
	Total Capital Projects Fund - QSCB	-	-	-	-	-----
Fund 49	Other Capital Projects Funds					
280	Interest on Investments	94	1,496	48	-	-100.00%
873	Long-Term Loans	-	4,000,000	-	-	-----
971	Energy Rebates	6,000	-	-	-	-----
	Total Other Capital Projects Funds	6,094	4,001,496	48	-	-100.00%

2016-2017 Proposed Revenues By Source

		Actual	Actual	Actual	Proposed	
		2013-14	2014-15	2015-16	2016-17	Change %
Fund 50	Food Service Fund					
250	Food Service Sales	444,554	474,624	475,042	454,988	-4.22%
280	Interest Income	158	228	655	500	-23.62%
610	State Reimbursements	22,104	22,680	23,557	25,491	8.21%
710	Federal Reimbursements	559,234	614,353	759,793	774,031	1.87%
730	Federal Special Projects	-	-	-	-	-----
860	Sale of Fixed Assets	-	2,000	-	-	-----
971	Miscellaneous Sources	-	-	1,868	-	-100.00%
	Total Food Service	1,026,050	1,113,885	1,260,913	1,255,010	-0.47%
Fund 73	Retirement Trust Fund					
280	Interest Income	5,664	5,410	5,257	4,000	-23.91%
951	Retirement Trust Contributions	665,380	707,313	616,123	626,365	1.66%
	Total Retirement Trust Fund	671,043	712,722	621,380	630,365	1.45%
Fund 80	Community Service Fund					
211	Property Taxes	45,105	28,054	4,459	4,459	0.00%
240	Payments for Services	16,922	120	-	-	-----
270	Community Service Fees	2,780	3,015	3,337	4,491	34.58%
290	Community Rentals	484	8,353	17,651	3,433	-80.55%
969	Miscellaneous Adjustments	-	-	-	-	-----
	Total Community Service Fund	65,292	39,542	25,447	12,383	-51.34%
Fund 99	Package & Cooperative					
110	Operational Transfers In	-	-	-	-	-----
270	Athletic Admissions and Income	7,421	6,567	3,622	1,674	-53.78%
290	Local Sources	-	100	30	-	-100.00%
710	Federal Reimbursements	40,687	27,835	45,068	35,447	-21.35%
990	Miscellaneous Sources	-	-	-	-	-----
	Total Package & Cooperative Fund	48,108	34,502	48,720	37,121	-23.81%
	Total Property Tax Levy All Funds	9,750,321	9,865,451	9,873,224	10,053,805	1.83%

2016-17

PROPOSED EXPENDITURES

BY LOCATION

2016-2017
Proposed Expenditures By Location

		Actual	Actual	Unaudited	Proposed	\$	%
	Location	2013-14	2014-15	Actual	2016-17	Change	Change
Fund 10				2015-16			
101	4-K Program	261,266	311,674	275,651	315,813	40,162	14.57%
102	East Elementary	98,550	83,542	81,543	85,125	3,582	4.39%
104	Sullivan Elementary	52,005	41,516	44,650	40,875	(3,775)	-8.46%
105	West Elementary	72,431	69,488	75,839	80,625	4,786	6.31%
201	Middle School	135,299	123,529	100,554	113,970	13,416	13.34%
401	High School	346,249	252,343	261,909	243,638	(18,271)	-6.98%
405	High School - Act 59	-	-	14,526	33,826	19,300	132.86%
710	Buildings & Grounds (non-utilities)	331,454	385,348	321,808	496,586	174,778	54.31%
	Utilities	690,728	637,787	553,477	546,000	(7,477)	-1.35%
711	District Projects	49,890	89,014	480,944	500,000	19,056	3.96%
800	District Wide (inc. cont.)	4,133	38,033	6,115	65,000	58,885	962.91%
801	Salaries and Benefits	12,859,242	13,117,230	13,088,988	13,134,196	45,208	0.35%
805	Dist. Library Media	500	498	486	500	14	2.89%
806	IDEAS	-	79	-	-	-	-----
810	Special Education	1,959,140	1,930,717	1,936,834	2,007,921	71,087	3.67%
811	Open Enrollment	1,103,927	1,107,853	1,216,850	1,531,551	314,701	25.86%
814	ELL	2,798	2,671	9	2,798	2,789	31197.54%
815	Mentoring (JEA)	15,693	5,291	6,975	8,139	1,164	16.69%
819	Technology Integrator	-	5,258	36	-	(36)	-----
820	District Misc.	10,672	13,789	34,855	28,012	(6,843)	-19.63%
821	CESA Programs	1,431	1,431	1,426	1,455	29	2.03%
822	Challenge Program	4,303	3,653	680	4,870	4,190	616.22%
823	District Inservice	3,265	13,133	15,236	25,000	9,764	64.08%
824	Pupil Services	3,700	6,055	5,254	5,230	(24)	-0.46%
825	Reading Coordinator	3,216	-	343	-	(343)	-----
826	Auditorium	1,486	1,888	3,299	1,500	(1,799)	-54.54%
827	Summer School	230,416	262,175	247,513	278,876	31,363	12.67%
828	District Assessment	24,011	27,023	26,339	26,406	67	0.25%

**2016-2017
Proposed Expenditures By Location**

	Location	Actual 2013-14	Actual 2014-15	Actual 2015-16	Proposed 2016-17	\$ Change	% Change
829	Curriculum Office	9,960	4,587	5,055	5,000	(55)	-1.10%
830	District Office	126,506	124,813	173,731	154,196	(19,535)	-11.24%
831	Board of Education	80,218	63,991	55,048	61,132	6,084	11.05%
831	Business Insurance	188,429	217,758	191,608	217,854	26,246	13.70%
832	Early Retirement	49,319	91,417	(739)	364,658	365,397	-----
833	Curriculum Work	18,125	18,500	10,508	23,543	13,035	124.05%
834	District Public Relations	-	12,717	31,372	40,000	8,628	27.50%
836	Vocational Guidance	-	-	-	300	300	-----
841	Technology Direction	3,219	5,702	2,785	2,000	(785)	-28.18%
850	Transportation	701,011	667,655	648,394	676,568	28,174	4.35%
873	Dist. At-Risk Program	62,803	71,539	71,931	82,148	10,217	14.20%
874	JEDI Virtual School	42,495	39,186	66,545	61,500	(5,045)	-7.58%
880	Insurance Claims	28,930	5,296	2,672	5,000	2,328	87.13%
890	Curriculum Implement.	127,309	149,547	214,072	247,899	33,827	15.80%
891	Instructional Comp.	282,595	336,454	384,046	330,958	(53,088)	-13.82%
	Total District	19,986,725	20,340,181	20,659,168	21,850,668	1,191,500	5.77%
Fund 11							
102	East Elementary	490	-	-	-	-	-----
105	West CLC/Math/Microsoft Grants	97,770	103,860	15,400	-	(15,400)	-100.00%
201	Middle School Software Assoc. Grant	-	17,500	-	-	-	-----
401	Youth Apprenticeship/WalMart Grant	8,734	9,504	10,281	-	(10,281)	-----
404	3T Mini Grant	977	-	-	-	-	-----
432	Business Ed Grant	-	-	-	-	-	-----
814	ESL Grant	19,291	22,038	25,149	25,149	-	0.00%
820	WTI Grant	-	-	-	-	-	-----
823	Educator Effectiveness Grant	12,880	13,040	12,294	-	(12,294)	-----
824	Homeless Grant	-	24,666	25,407	25,000	(407)	-----
824	Homeless Grant - Local Foundations	-	-	-	445	445	-----

2016-2017
Proposed Expenditures By Location

	Location	Actual 2013-14	Actual 2014-15	Actual 2015-16	Proposed 2016-17	\$ Change	% Change
842	Title I	283,756	249,334	269,606	290,333	20,727	7.69%
847	Eisenhower Grant	53,437	48,706	51,047	51,047	-	0.00%
	Total Federal	477,334	488,649	409,185	391,974	(17,211)	-4.21%
	Total General	20,464,059	20,828,829	21,068,353	22,242,642	1,174,289	5.57%
	Estimated Revenues	20,826,175	21,166,570	21,258,959	22,242,642		
	Over (Under) Budget/Actuals				-		
Fund 21	Special Revenue Trust Fund						
102	East Elementary	5,890	11,800	6,679	-	(6,679)	-100.00%
104	Sullivan Elementary	152	9,256	7,520	-	(7,520)	-100.00%
105	West Elementary	9,226	1,682	2,827	-	(2,827)	-100.00%
107	Fischer Field	-	5,033	-	-	-	-----
201	Jefferson Middle School	18,716	18,450	24,498	-	(24,498)	-100.00%
401	Jefferson High School	38,802	10,613	8,615	-	(8,615)	-100.00%
711	District Projects	-	-	7,000	-	(7,000)	-100.00%
800	District	-	2,065	985	-	(985)	-100.00%
802	Character Education	130	-	-	-	-	-----
810	Special Education	-	-	-	-	-	
822	Challenge Program	80	-	-	-	-	-----
826	Auditorium	-	-	30,874	-	(30,874)	-100.00%
	Total Fund 21 Expenditures	72,996	58,899	88,998	-	(88,998)	-100.00%
Fund 22	District Activity Accounts						
102	East Elementary	2,947	2,125	2,582	-	(2,582)	-100.00%
104	Sullivan Elementary	6,198	5,202	7,670	-	(7,670)	-100.00%
105	West Elementary	1,591	3,521	1,873	-	(1,873)	-100.00%

2016-2017
Proposed Expenditures By Location

	Location	Actual 2013-14	Actual 2014-15	Actual 2015-16	Proposed 2016-17	\$ Change	% Change
201	Jefferson Middle School	14,415	16,497	14,580	-	(14,580)	-100.00%
401	Jefferson High School	208,490	213,734	202,301	-	(202,301)	-100.00%
800	District	-	20	25	-	(25)	-100.00%
802	Character Education	-	-	-	-	-	-----
820	District Fitness	15,660	727	522	-	(522)	-100.00%
894	Fischer Field	-	1,949	15,106	-	(15,106)	-100.00%
	Total Fund 22 Expenditures	249,302	243,775	244,659	-	(244,659)	-100.00%
Fund 27	Special Education						
810	Special Education - District	2,743,881	2,659,045	2,675,359	2,719,394	44,035	1.65%
810	Special Education - Federal	322,866	317,029	399,402	425,095	25,693	6.43%
811	Open Enrollment	1,049	9,592	2,350	-	(2,350)	-100.00%
812	Spec. Ed. Summer	21,326	19,923	12,229	13,700	1,471	12.03%
813	Early Childhood	16,131	16,136	16,131	17,471	1,340	8.31%
	Total Fund 27 Expenditures	3,105,254	3,021,726	3,105,470	3,175,660	70,190	2.26%
Fund 38	Non-Referendum Debt						
831	Board of Education	174,715	4,404,621	450,825	472,109	21,285	4.72%
	Total Fund 38 Expenditures	174,715	4,404,621	450,825	472,109	21,285	4.72%
Fund 39	Referendum Debt						
831	Board of Education	14,953,422	3,274,079	3,326,087	3,374,493	48,406	1.46%
	Total Fund 39 Expenditures	14,953,422	3,274,079	3,326,087	3,374,493	48,406	1.46%

**2016-2017
Proposed Expenditures By Location**

	<u>Location</u>	<u>Actual 2013-14</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Proposed 2016-17</u>	<u>\$ Change</u>	<u>% Change</u>
Fund 45							
401	High School	-	-	-	-	-	-----
	Total Fund 45 Expenditures (QSCB)	-	-	-	-	-	-----
Fund 49							
401	High School			-		-	-----
820	District Wide Energy Projects	205,351	3,413,123	584,668	-	(584,668)	-100.00%
	Total Fund 49 Expenditures (Non QSCB)	205,351	3,413,123	584,668	-	(584,668)	-100.00%
Fund 50	Food Service						
860	Food Service	975,016	1,034,302	1,175,098	1,255,010	79,912	6.80%
	Total Fund 50 Expenditures	975,016	1,034,302	1,175,098	1,255,010	79,912	6.80%
Fund 73	Retirement Trust Fund						
800	District Payments	630,687	673,631	586,784	596,538	9,754	1.66%
	Total Fund 73 Expenditures	630,687	673,631	586,784	596,538	9,754	1.66%
Fund 80	Community Service						
102	East Elementary	-	-	1,673	1,562	(111)	-6.61%
104	Sullivan Elementary	-	-	1,715	1,762	47	2.74%

2016-2017
Proposed Expenditures By Location

	Location	Actual 2013-14	Actual 2014-15	Actual 2015-16	Proposed 2016-17	\$ Change	% Change
105	West Elementary	-	-	1,358	2,294	936	68.96%
201	Middle School	109	205	45,233	46,049	816	1.80%
401	High School	12,667	2,564	3,138	2,991	(147)	-4.68%
710	Buildings and Grounds	10,149	-	-	-	-	-----
800	District-Wide	2,571	2,533	2,652	2,541	(111)	-4.17%
801	Salaries and Benefits	14,874	-	-	-	-	-----
820	District-Wide	3,368	1,465	1,530	1,500	(30)	-1.96%
860	Food Service	-	-	447	-	(447)	-100.00%
925	Community Use	1,896	575	385	1,144	759	197.11%
930	Council for Performing Arts	3,869	2,339	3,337	2,289	(1,048)	-31.40%
	Total Fund 80 Expenditures	49,504	9,680	61,467	62,132	665	1.08%
Fund 99	Package & Cooperative						
201	Middle School	-	543	480	-	(480)	-100.00%
401	High School	7,421	6,124	3,173	1,674	(1,499)	-47.23%
403	Carl Perkins	40,687	27,835	45,068	35,447	(9,621)	-21.35%
	Total Fund 90 Expenditures	48,108	34,502	48,720	37,121	(11,599)	-23.81%