

School District of Jefferson

2018-19 BUDGET

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**SCHOOL DISTRICT OF JEFFERSON
2018-19 PROPOSED BUDGET
PRESENTATION**

TABLE OF CONTENTS

DISTRICT SUMMARY	1-11
Student Membership	3
Revenue Assumptions.....	4
Expenditure Assumptions	5
Long-Term Debt	6
Equalization Aid and Tax Levies.....	7
Equalized Valuation & Tax Mill Rate	8-9
Open Enrollment.....	10
What if Actual Enrollment is Different than Projected	11
2018-19 PROPOSED BUDGET.....	12-31
Notice of Budget Hearing	12-14
2018-19 Format for Budget Adoption	15-19
Proposed Revenues by Source	21-25
Proposed Expenditures by Location	26-31

District Summary

The Jefferson School District's 2018-19 budget contains programs, staffing and services that will serve the students, staff and community members of the Jefferson School District for the 2018-19 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 2018-19 budget has been prepared based on anticipating a 37 student decrease in the number of students in the district's membership count (actual full time equivalencies) from the 2017-18 official third Friday in September count of 1,883. 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 revenue limit was also increased by a per pupil amount for the returning number of students. This has not been the case for a number of years. In 2018-19 once again the allowed per pupil increase in the revenue limits, as dictated by the budget of the State of Wisconsin, will be \$0. There will be additional funds, however, available through a per-pupil categorical aid. The budget includes an increase of \$204 per pupil in this categorical aid category for this change. 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.

2017-18 Average:	1,975	2015 = 2,029	2016 = 1,975	2017 = 1,920
2018-19 Average:	1,926	2016 = 1,975	2017 = 1,920	est. 2018 = 1,883

For Jefferson, the three-year average is estimated to decrease 49 from 2017-18 to 2018-19. 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 2018-19 budget as planned is a balanced budget in which the total expenditures equal the total anticipated revenues, other than to account for a small carryover of some grant funds that were received prior to the end of the 2017-18 school year that will be spent in the 2018-19 school year. The budget includes the third year of the district's three-year \$775,000 operational referendum to exceed the revenue limits

EQUALIZED VALUE, BUDGET, TAX LEVY & SCHOOL MILL RATE: The 2018 equalized valuation must be established by the Wisconsin Department of Revenue by October 1, 2018. Early indications are that values could increase between 2-3%. The available tax levy and state aid for 2018-19 will be determined by the Wisconsin Department of Instruction (DPI) by

October 15, 2018, 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 DPI, 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). This funding method continues in 2018-19.

Once the equalized valuation and tax levy are established, the district's final mill rate will be calculated. The Board is scheduled to set the final levy at its regular monthly meeting in October (October 22, 2018). 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 2018-19, the district is expected to see a fairly significant decrease in state equalization aid of \$367,259 (-2.90%). This is a result of the reduction in student enrollment combined with a larger than usual increase in equalized values.

Projections for 2018-19 are:

Equalized Valuation	\$1,006,472,895	2.00% Increase
General/Grant Fund Revenues	\$ 23,774,453	2.39% Increase (from 17-18 actuals)
General/Grant Fund Expenditures	\$23,789,128	2.25% Increase (from 17-18 actuals)
Tax Levy (All funds)	\$ 11,206,115	8.16% Increase
Mill Rate	\$ 11.13	6.04% 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 2017-18 the tax levy of the district was divided in the following manner:

City of Jefferson	50.14%	Town of Jefferson	16.04%
Town of Aztalan	7.42%	Town of Oakland	1.02%
Town of Concord	2.05%	Town of Sullivan	10.87%
Town of Farmington	4.91%	Village of Sullivan	4.73%
Town of Hebron	2.82%		

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.

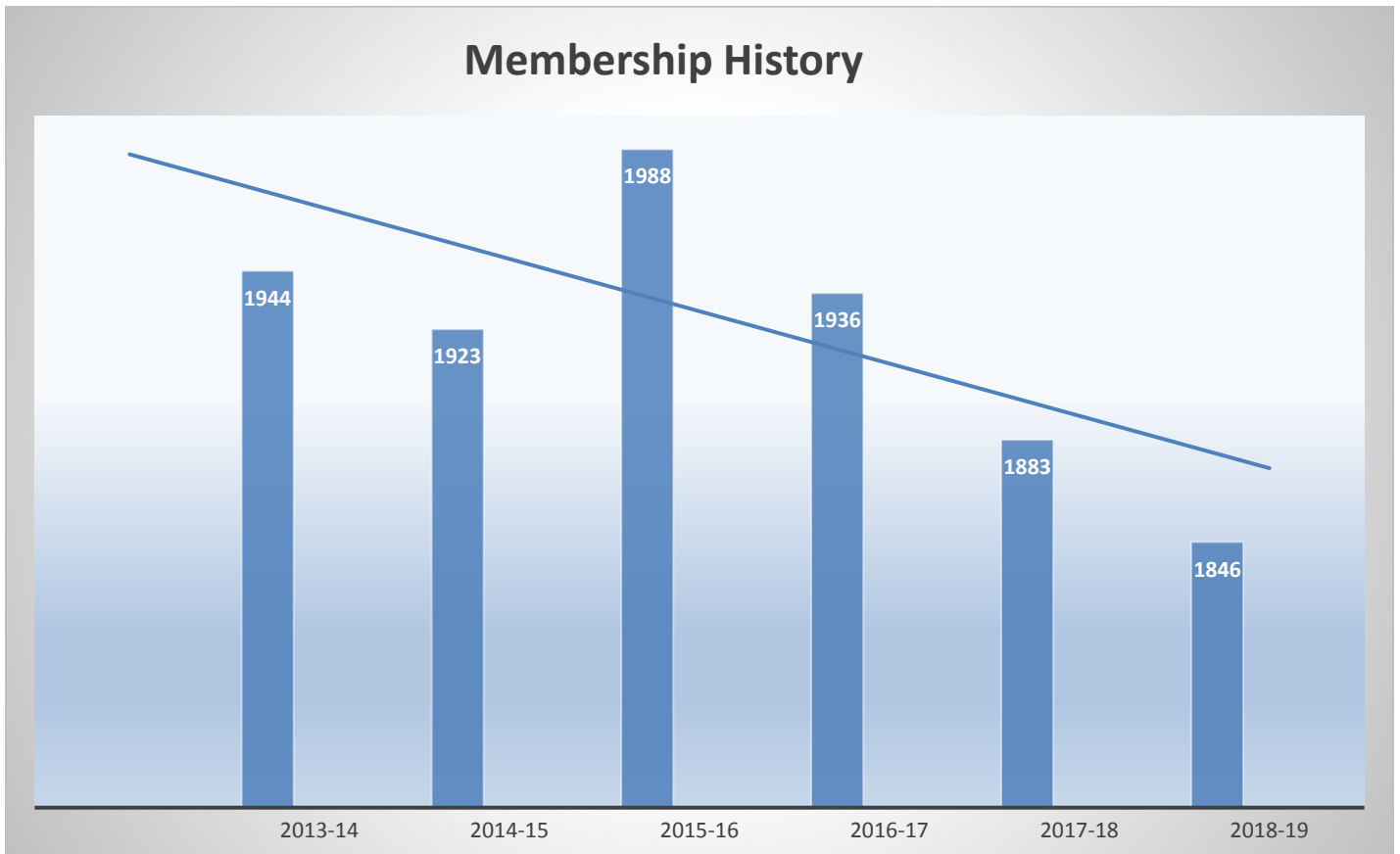
For your assistance, names of the present members of the Board of Education and members of the district's administrative team are listed on the cover page of the Budget Document.

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
2018-19 est.	4	62	120	1,660	1,846
2017-18	4	62	119	1,698	1,883
2016-17	6	64	118	1,748	1,936
2015-16	7	70	125	1,786	1,988
2014-15	11	70	138	1,704	1,923
2013-14	11	72	144	1,717	1,944



Revenue Assumptions

This section reviews the assumptions that were made in preparation of the preliminary drafts of the 2018-19 revenue budget. Revenues are the sources from which the district receives its income to fund its expenditures. Similar to the past number of years, this year there is no per pupil revenue limit increase under the state budget. Under the approved State budget, there will be an increase in the per pupil adjustment aid of \$204 per pupil which is included in the budget. The district is expected to experience a decrease in its state equalization aid of \$367,259 (-2.90%), which factors into the tax levy calculation under the revenue limit formula.

Wisconsin Act 16 instituted limits on the amount of taxes a district could levy based on a formula that 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 2018-19 revenues include:

- ✓ An increase in property taxes levied of \$845,124 (8.16%).
- ✓ No change in the revenue limit per pupil membership amount.
- ✓ A per pupil categorical aid increase of \$204 per member.
- ✓ An estimated 2018-19 September membership count of 1,846.
- ✓ An estimated decrease in state equalization aid of \$367,259 (-2.90%).
- ✓ A 2.0% increase in the district's equalized valuation.
- ✓ A projected increase in the mill rate of \$0.63 to \$11.13/thousand.

Table 2
MAJOR REVENUE SOURCES
Fund 10 – General Fund 27 – Special Education
Fund 30 – Debt Service and Fund 80 – Community Service

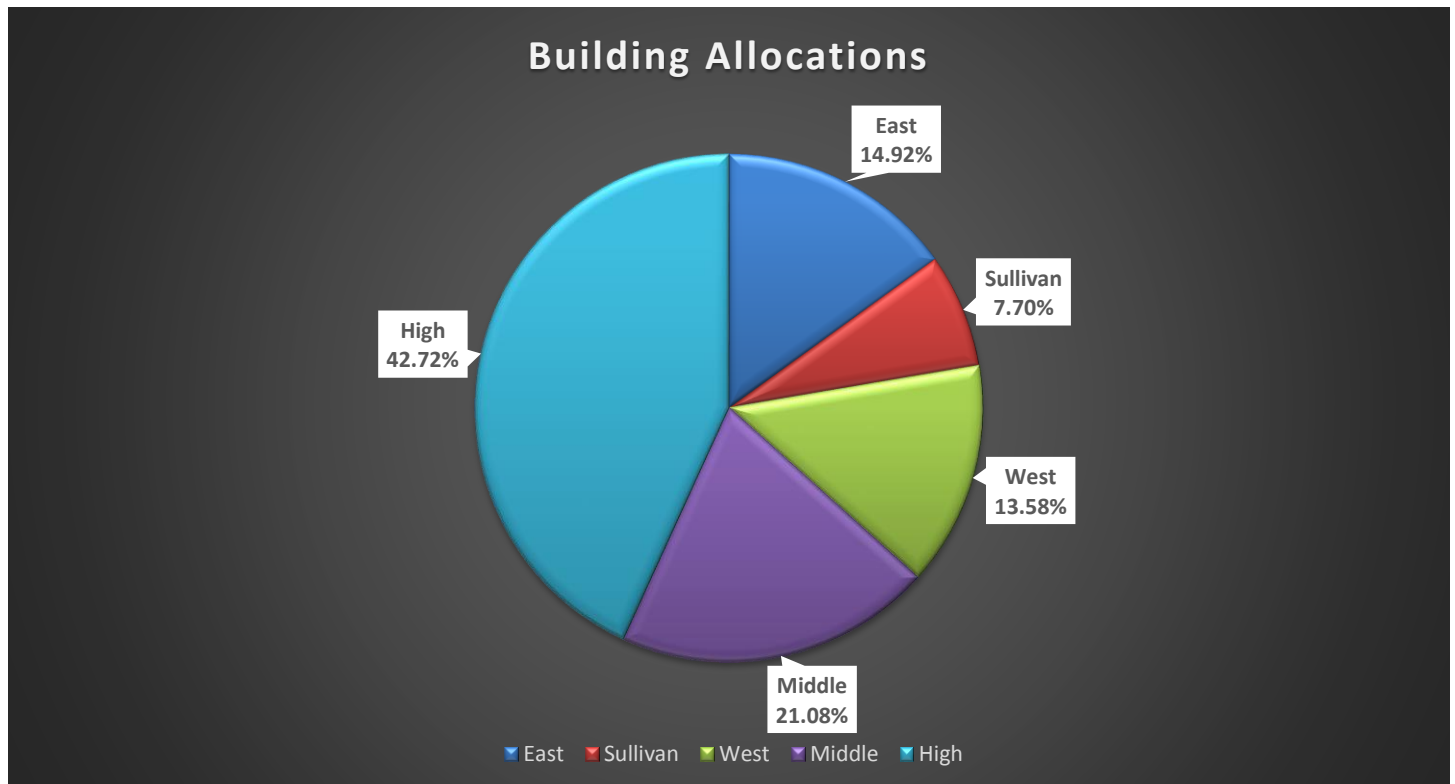
	2017-18	2018-19	Inc./(Dec.)	% Change
Property Tax Levy	\$10,360,991	\$11,206,115	\$845,124	8.16%
State Equalization Aid	\$12,679,288	\$12,312,029	(\$367,259)	(-2.90%)
Other State Sources	\$1,933,547	\$2,276,983	\$343,436	17.76%
Federal Aid/Reimb/Grants	\$885,920	\$1,051,482	\$165,562	18.69%
Federal Debt Subsidies/Refinancing	\$858,742	\$840,179	(\$18,563)	(-2.16%)
Open Enrollment/Tuition	\$1,285,193	\$1,339,948	\$54,755	4.26%
Other Revenue	\$466,394	\$231,413	(\$234,981)	(50.38%)
TOTAL(without interfund transfers and refinancing)	\$28,470,075	\$29,258,149	\$788,074	2.77%

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 \$654/member).
- ✓ The revenue limit calculation is based on an estimated third Friday in September membership count of 1,846 and a summer school membership of 92.
- ✓ The total allowable change in the General Fund (Funds 10 and 11) budget is an increase of 2.39% from the 2017-18 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 \$552,283 which is broken down by building as follows:

Building	2018-19 Allocation
East Elementary	\$82,375
Sullivan Elementary	\$42,500
West Elementary	\$75,000
Jefferson Middle School	\$116,435
Jefferson High School	\$235,973
Total Building Allocations	\$552,283



Long Term Debt

The district's long-term referendum approved 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 Middle School/West Elementary project (final payment 2019), WRS prior Service Liability (2025) and High School construction/renovation project (2030).

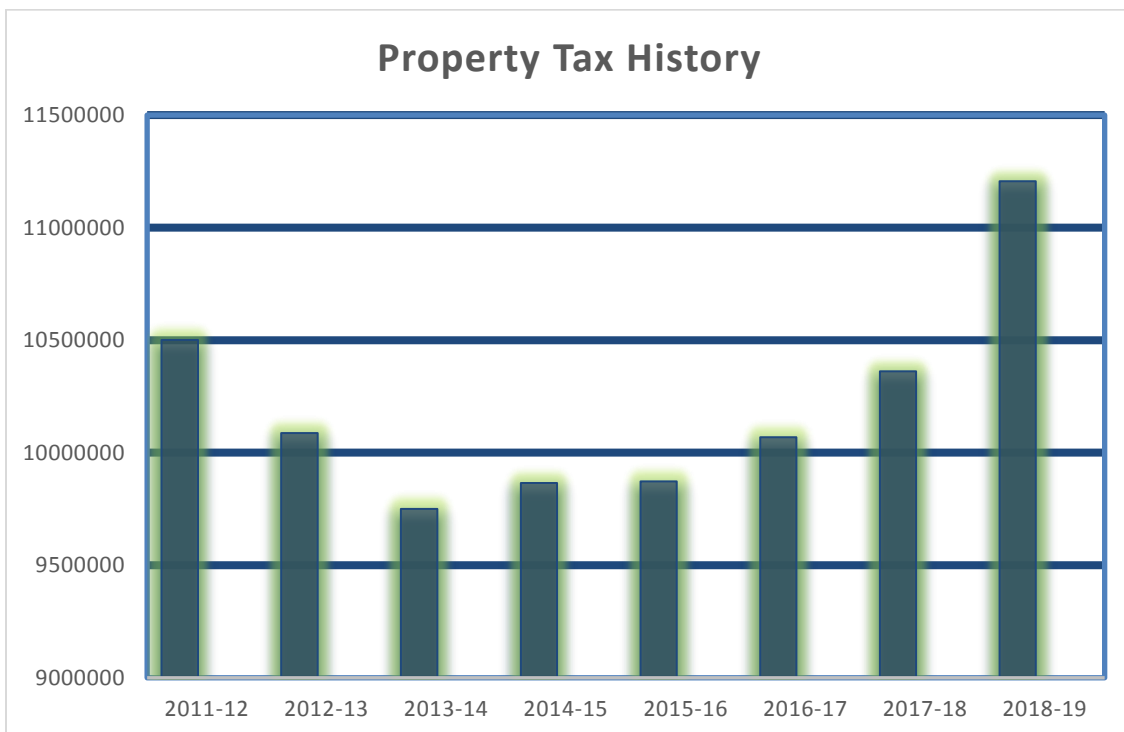
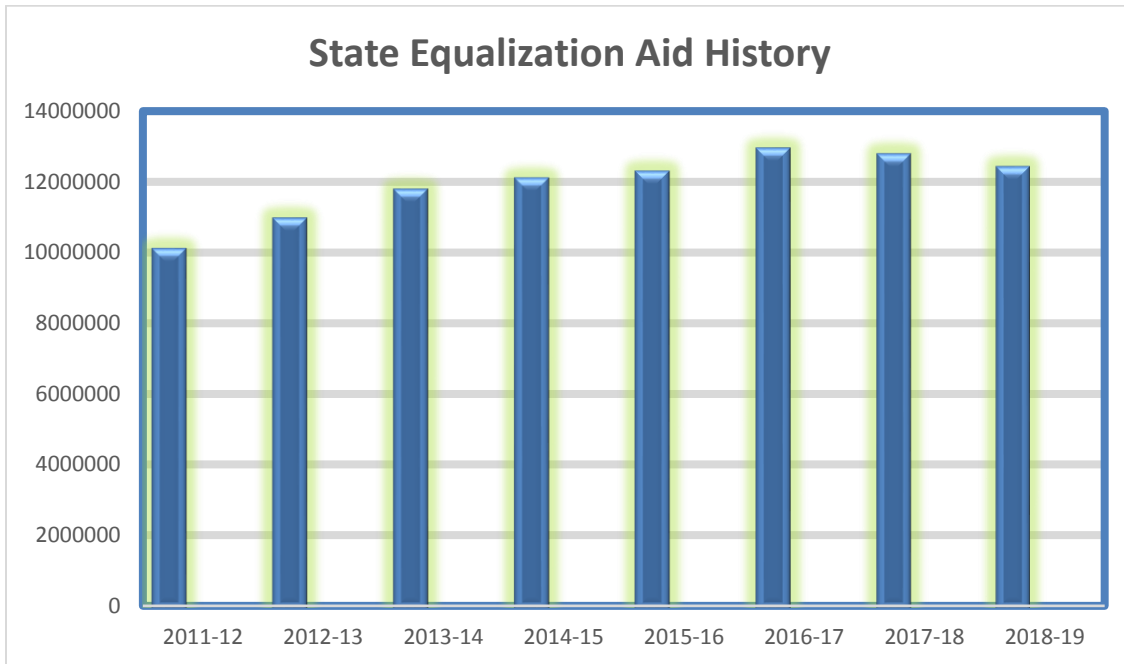
In 2014-15 the district issued new debt under Wisconsin Act 32 which allows for debt issuance outside of revenue limits for energy conservation projects. District projects completed with this debt issue included mechanical controls upgrades (Middle School), building envelope improvements (Middle, West, 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 with payments continuing to 2034.

**Table 3
TOTAL INDEBTEDNESS**

Long-Term Debt Project	Amount	Interest Rate	Maturity	July 1, 2018 Principal Bal.
Middle School/West (Bonds)	\$7.4 million	0.49-4.00%	3/01/2019	\$685,000
WRS Prior Service Liability (Bonds)	\$2.45 million	0.49-5.22%	3/01/2025	\$1,465,000
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	\$1,765,000
Energy Exemption (Bonds)	\$3.875 million	2.00-4.00%	3/01/2034	\$3,315,000
Total				\$33,910,000

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, per pupil categorical aid 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:**
$$\frac{\text{Property Tax Levy}}{\text{Equalized Value}} = \text{Tax Mill Rate}$$

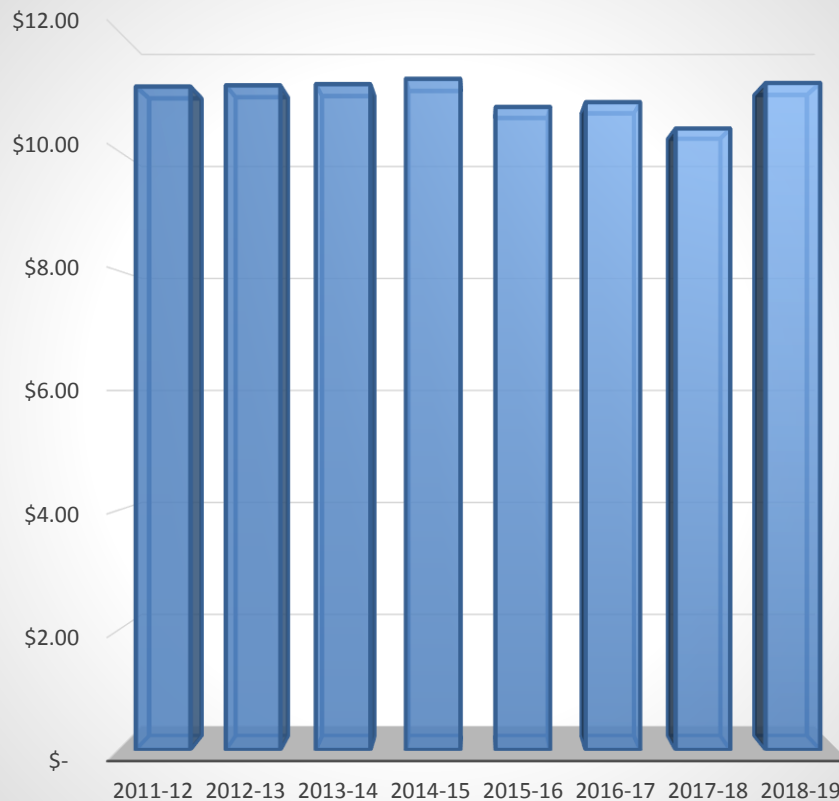
Table 4
SCHOOL DISTRICT OF JEFFERSON EQUALIZED VALUE HISTORY

Fiscal Year	Equalized Value (TIF Out)	\$ Increase	% Increase
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	\$931,131,441	\$11,288,957	1.23%
2017-18	\$986,738,132	\$55,606,691	5.97%
2018-19 (est.)	\$1,006,472,895	\$19,734,763	2.00%
Change since 2008-09		\$4,738,053	0.47%

Table 5
SCHOOL DISTRICT OF JEFFERSON SCHOOL MILL RATE HISTORY

Fiscal Year	Mill Rate/Thousand	\$ Increase/Decrease	% Increase/Decrease
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	0.18%
2014-15	\$11.20	\$0.09	0.81%
2015-16	\$10.73	(\$0.47)	(4.20%)
2016-17	\$10.81	\$0.08	0.75%
2017-18	\$10.50	(\$0.31)	(2.87%)
2018-19 (estimate)	\$11.13	\$0.63	6.00%
Change since 2008-09		\$3.09	38.43%

Mill Rate History 2011-12 to 2018-19



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 program or grade 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 (\$7,055 for 2017-18 for regular education students and \$12,207 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.

At the close of the initial open enrollment application window for the 2018-19 school year, including new and continuing applicants, there were 173 students approved to transfer into the district and 192 students approved to transfer out (net loss of 19 students). **The budgeted financial impact to the district for 2018-19, is a net loss of \$70,728.** These numbers will fluctuate as the students confirm whether or not they will truly be participating in the open enrollment program this year and as alternate open enrollment applications are received throughout the year.

Other District Residents Transfers In to Jefferson

District	# of Students	District	# of Students
Cambridge	1	Milton	1
East Troy Community	1	Oconomowoc	6
Fort Atkinson	49	Palmyra-Eagle	6
Janesville	1	Watertown Unified	25
Johnson Creek	56	Waukesha	4
Lake Mills Area	17	Whitewater Unified	6
Total			173

Jefferson District Residents Transfers to Other Districts

District	# of Students	District	# of Students
Appleton Virtual	1	McFarland	4
Arrowhead UHS	1	Medford Area Public	2
Cambridge	9	Milton	2
Deerfield/Fort Atkinson	1	Monona Grove	2
Edgerton	2	Mukwonago	1
Elkhorn	2	Oconomowoc	18
Fort Atkinson	79	Palmyra-Eagle	4
Fort/Oconomowoc/Whitewater	1	Tomorrow River	2
Howard Suamico	1	Watertown Unified	1
Johnson Creek	12	Waukesha	2
Kettle Moraine	26	West Allis-West Milwaukee	2
Lake Mills Area	14	Whitewater Unified	2
Marshall	1		
Total			192

WHAT IF ACTUAL ENROLLMENT IS DIFFERENT THAN PROJECTED?

As has been noted throughout this document, the 2018-19 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 21, 2018, 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 1,828, a decrease of 18 pupils.
- ✓ The district is eligible for a declining enrollment exemption that would actually increase the revenue limit by \$58,703 for the 2018-19 school year, but that amount would need to be reduced from the budget in 2019-20.

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

- ✓ The district's membership count would be 1,864, an increase of 18 pupils.
- ✓ Since the district is eligible for the declining enrollment exemption, additional students would actually decrease the revenue limit because of less of this exemption. The district's revenue limit would decrease by \$58,704.

Final revenue limit changes to the proposed budget will be made by the Board of Education at its October 22, 2018, meeting.

2018-19

NOTICE OF BUDGET

HEARING

As Published August, 2018

School District of Jefferson Budget Publication 2018-19

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 27th of August, 2018, 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>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Fund Balance (930 000)		3,895,613	4,301,323	4,286,366
Residual Equity Transfers in (Out)		-	-	-
Total Ending Fund Balance		4,301,323	4,286,366	4,271,691
Revenues & Other Financing Sources				
Operating Transfers - In (Source 100)		3,613	2,368	-
Local Sources (Source 200)		7,392,572	7,554,994	8,189,872
Interdistrict Payments (Source 300+400)		917,362	1,313,000	1,343,448
Intermediate Sources (Source 500)		2,990	3,338	3,000
State Sources (Source 600)		13,585,488	13,816,384	13,829,192
Federal Sources (Source 700)		460,734	369,922	371,941
All Other Sources (Source 800+900)		198,578	191,110	37,000
Total Revenues & Other Financing Sources (Source 100 thru 900)		22,561,337	23,251,116	23,774,453
Expenditures & Other Financing Uses				
Instruction (Function 100 000)		10,823,852	10,858,582	11,744,531
Support Services (Function 200 000)		7,694,982	7,962,422	8,139,791
Non-Program Transactions (Function 400 000)		3,636,792	4,445,069	3,904,806
Total Expenditures & Other Financing Uses		22,155,626	23,266,074	23,789,128
SPECIAL PROJECTS FUND				
		Audited	Unaudited	Budget
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Fund Balance		92,771	146,012	168,873
Ending Fund Balance		146,012	168,873	165,173
Revenues & Other Financing Sources		3,759,543	3,909,626	3,733,688
Expenditures & Other Financing Uses		3,706,302	3,886,765	3,733,688

School District of Jefferson Budget Publication 2018-19

DEBT SERVICE FUND		Audited	Unaudited	Budget
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Fund Balance		579,040	456,591	455,261
Residual Equity Transfers In (Out)		-	-	-
Ending Fund Balance		456,591	455,261	445,639
Revenues & Other Financing Sources		3,724,151	3,914,967	3,729,988
Expenditures & Other Financing Uses		3,846,600	3,916,298	4,008,328
CAPITAL PROJECTS FUND		Audited	Unaudited	Budget
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Fund Balance		3,753	-	700,000
Ending Fund Balance		-	700,000	700,000
Revenues & Other Financing Sources		8	700,000	-
Expenditures & Other Financing Uses		3,761	-	-
FOOD SERVICE FUND		Audited	Unaudited	Budget
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Fund Balance		373,988	367,159	329,973
Residual Equity Transfers (Out)		-	-	-
Ending Fund Balance		367,159	329,973	279,651
Revenues & Other Financing Sources		1,202,195	1,203,066	1,137,378
Expenditures & Other Financing Uses		1,209,024	1,240,252	1,187,700
AGENCY FUND		Audited	Unaudited	Budget
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Assets		76,633	94,381	94,381
Liabilities		76,633	94,381	94,381
COMMUNITY SERVICE FUND		Audited	Unaudited	Budget
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Fund Balance		84,553	50,002	29,904
Residual Equity Transfers (Out)		-	-	-
Ending Fund Balance		50,002	29,904	12,967
Revenues & Other Financing Sources		20,740	38,690	45,632
Expenditures & Other Financing Uses		55,291	58,787	62,569
PACKAGE & COOPERATIVE PROGRAM		Audited	Unaudited	Budget
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Beginning Fund Balance		-	-	-
Ending Fund Balance		-	-	-
Revenues & Other Financing Sources		43,686	48,094	38,651
Total Expenditures & Other Financing Uses		43,686	48,094	38,651

School District of Jefferson Budget Publication 2018-19

		Total Expenditures and other Financing Uses		
All Funds		Audited	Unaudited	Budget
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Gross Total Expenditures -- All Funds		31,016,529	32,416,270	32,820,064
Less: Interfund Transfers (Source 100) and Payments (Source 230)-- All Funds		2,272,866	2,977,169	2,288,130
Less: Refinancing Expenditures (Fund 30)		-	-	-
Net Total Expenditures -- All Funds		28,743,663	29,439,101	30,531,934
Percentage Increase -- Net Total Fund Expenditures From Prior Year			2.42%	3.71%
		PROPOSED PROPERTY TAX LEVY 2018-19		
FUND		Audited	Unaudited	Budget
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
General Fund		7,166,727	7,282,110	8,012,697
Debt Service Fund		2,897,772	3,051,533	3,157,977
Capital Expansion Fund		-	-	-
Community Service Fund		4,459	27,348	35,441
Total School Levy		10,068,958	10,360,991	11,206,115
Percentage Increase - Total Levy from Prior Year			2.90%	8.16%
The below listed new or discontinued programs have a financial impact on the proposed 2018-19 budget:				
DISCONTINUED PROGRAMS		FINANCIAL IMPACT		
None				
NEW PROGRAMS		FINANCIAL IMPACT		
None				

2018-19

FORMAT FOR BUDGET

ADOPTION

School District of Jefferson
2018-19
Format for Budget Adoption

		Audited	Unaudited	
		2016-17	Actual	Proposed
		2016-17	2017-18	2018-19
Beginning Fund Balance (930 000)		3,895,613	4,301,323	4,286,366
Residual Equity Transfers In (Out)		-	-	-
(Account 992 000)				
Ending Fund Balance, Nonspendable		31,350	25,046	25,046
(Account 935 000)				
Ending Fund Balance, Unassigned		4,269,972	4,261,319	4,246,645
(Account 939 000)				
Total Ending Fund Balance		4,301,323	4,286,366	4,271,691
(Account 930 000)				
Revenues & Other Financing Sources				
100	Operating Transfers - In	3,613	2,368	-
Local Sources				
210	Property Taxes	7,228,537	7,338,265	8,074,697
220	Payment in Lieu of Taxes	-	-	-
230	Interfund Payments	-	-	-
240	Payments for Services	-	-	-
260	Non-Capital Sales	-	-	-
270	School Activity Income	19,271	26,578	16,600
280	Interest on Investments	14,461	31,134	15,000
290	Other Revenue, Local Sources	130,302	159,018	83,575
Other School Districts Within Wisconsin				
310	Transit of Aids	6,482	15,172	-
340	Payments for Services	910,880	1,297,829	1,343,448
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	2,990	3,338	3,000

School District of Jefferson
2018-19
Format for Budget Adoption

		Audited	Unaudited	
		2016-17	Actual	Proposed
State Sources		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
610	State Aid - Categorical	144,799	139,468	1,395,007
620	State Aid - General	12,837,510	12,679,288	12,312,029
630	Special Projects Grants	37,600	34,490	55,152
640	Payments for Services	-	4,975	1,000
650	State Youth Initiative Program	-	-	-
660	State Revenue Through Local Govt's	52,806	53,409	50,000
690	Other Revenue, State	512,772	904,754	16,004
Federal Sources				
710	Transit of Aids	-	-	-
720	Impact Aid	-	-	-
730	Special Projects Grants	102,403	81,193	89,555
740	Payment for Services	-	-	-
750	ECIA, Title I and VI	327,812	252,386	252,386
780	District Federal Aid	30,519	36,343	30,000
790	Other Revenue, Federal	-	-	-
Other Financing Sources				
850	Reorganizational Settlement	-	-	-
860	Compensation, Fixed Assets	61,022	45,540	-
870	Long-Term Obligations	36,436	-	-
890	Miscellaneous	-	-	-
Other Revenues				
960	Adjustments	1,068	-	-
970	Refund of Disbursement	90,895	136,078	30,000
980	Medical Service Reimbursements	-	-	-
990	Miscellaneous	9,158	9,493	7,000
Total Revenues & Other		22,561,336.50	23,251,116	23,774,453
Financing Sources				
Expenditures & Other Financing Uses			Unaudited	
		Audited	Actual	Proposed
Instruction		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
110 000	Undifferentiated Curriculum	4,561,387	4,383,499	5,080,378
120 000	Regular Curriculum	4,301,224	4,307,588	4,425,141
130 000	Vocational Curriculum	926,404	1,073,167	1,173,378
140 000	Physical Curriculum	694,005	685,047	680,596
160 000	Co-Curricular Activities	320,179	352,215	332,588
170 000	Gifted and Talented Curriculum	20,654	57,066	52,450

School District of Jefferson
2018-19
Format for Budget Adoption

			Unaudited	
		Audited	Actual	Proposed
Support Services		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
210 000	Pupil Services	441,136	450,787	465,470
220 000	Instructional Staff Services	770,378	920,581	845,808
230 000	General Administration	334,893	335,178	328,779
240 000	School Building Administration	1,383,037	1,291,604	1,347,103
250 000	Business Administration	4,056,623	4,146,507	4,057,624
260 000	Central Services	515,741	571,501	603,698
270 000	Insurance & Judgments	178,247	194,117	228,502
280 000	Debt Services	-	32,905	31,235
290 000	Other Support Services	14,928	19,242	231,572
Non-Program Transactions				
410 000	Interfund Operating Transfers	2,272,866	2,977,169	2,288,130
430 000	General Tuition Payments	1,363,500	1,466,862	1,615,676
490 000	Other Non-Program Transactions	427	1,038	1,000
Total Expenditures & Other		22,155,626.35	23,266,074	23,789,128
Financing Uses				
SPECIAL PROJECTS FUND (FUND 20)				
		Audited	Unaudited	
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
900 000	Beginning Fund Balance	92,771	146,012	168,873
900 000	Ending Fund Balance	146,012	168,873	165,173
Total Revenues & Other Financing Sources		3,759,543	3,909,626	3,729,988
100 000	Instruction	2,714,144	2,756,934	2,634,606
200 000	Support Services	823,663	943,776	891,216
400 000	Non-Program Transactions	168,494	186,055	207,866
Total Expenditures & Other Financing Uses		3,706,302	3,886,765	3,733,688
DEBT SERVICE FUND (FUND 30)				
		Audited	Unaudited	
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
900 000	Beginning Fund Balance	579,040	456,591.32	455,261
992 000	Residual Equity Transfers In (Out)	-	-	-
900 000	Ending Fund Balance	456,591	455,260.67	445,639
Total Revenues & Other Financing Sources		3,724,151	3,914,967	3,998,706
281 000	Long-Term Capital Debt	3,647,441	3,713,643	3,797,620
282 000	Refinancing	-	-	-
289 000	Other Long-Term Debt	199,159	202,655	210,708
Total Expenditures & Other Financing Uses		3,846,600	3,916,298	4,008,328
842 000	Indebtedness, End of Year	36,270,000	33,910,000	31,400,000

School District of Jefferson
2018-19
Format for Budget Adoption

CAPITAL PROJECTS FUND (FUND 40)			Unaudited	
		Audited	Actual	Proposed
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
900 000	Beginning Fund Balance	3,753	-	700,000
900 000	Ending Fund Balance	-	700,000	700,000
	Total Revenues & Other Financing Sources	8	700,000	-
100 000	Instruction	-	-	-
200 000	Support Services	-	-	-
300 000	Community Services	-	-	-
400 000	Non-Program Transactions	3,761	-	-
	Total Expenditures & Other Financing Uses	3,761	-	-
FOOD SERVICE FUND (FUND 50)			Unaudited	
		Audited	Actual	Proposed
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
900 000	Beginning Fund Balance	373,988	367,159	329,973
992 000	Residual Equity Transfers (Out)	-	-	-
900 000	Ending Fund Balance	367,159	329,973.08	279,651
	Total Revenues & Other Financing Sources	1,202,195	1,203,066	1,137,378
200 000	Support Services	1,209,024	1,240,252	1,187,700
400 000	Non-Program Transactions	-	-	-
	Total Expenditures & Other Financing Uses	1,209,024	1,240,252	1,187,700
AGENCY FUND (FUND 60)			Unaudited	
		Audited	Actual	Proposed
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
700 000	Assets	76,633	94,381	94,381
800 000	Liabilities	76,633	94,381	94,381
				-
RETIREMENT TRUST FUND (FUND 70)			Unaudited	
		Audited	Actual	Proposed
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
900 000	Beginning Fund Balance	307,980	330,277	346,784
900 000	Ending Fund Balance	330,277	346,784	361,594
	Total Revenues & Other Financing Sources	362,620	248,036	231,013
200 000	Support Services	-	-	-
400 000	Non-Program Transactions	340,323	231,528	216,203
	Total Expenditures & Other Financing Uses	340,323	231,528	216,203

School District of Jefferson
2018-19
Format for Budget Adoption

COMMUNITY SERVICE FUND (FUND 80)		Unaudited		
		Audited	Actual	
		<u>2016-17</u>	<u>2017-18</u>	
			Proposed	
			<u>2018-19</u>	
900 000	Beginning Fund Balance	84,553	50,002	29,904
992 000	Residual Equity Transfers (Out)	-	-	-
900 000	Ending Fund Balance	50,002	29,904	12,967
Total Revenues & Other Financing Sources		20,740	38,690	45,632
100 000	Instruction	-	42,664	44,624
200 000	Support Services	-	10,624	11,413
300 000	Community Services	55,291	5,499	6,532
400 000	Non-Program Transactions	-	-	-
Total Expenditures & Other Financing Uses		55,291	58,787	62,569
PACKAGE & COOPERATIVE PROGRAM (FUND 90)		Unaudited		
		Audited	Actual	
		<u>2016-17</u>	<u>2017-18</u>	
			Proposed	
			<u>2018-19</u>	
900 000	Beginning Fund Balance	-	-	-
900 000	Ending Fund Balance	-	-	-
Total Revenues & Other Financing Sources		43,686	48,094	38,651
100 000	Instruction	10,966	18,651	9,749
200 000	Support Services	13,334	10,149	11,996
400 000	Non-Program Transactions	19,386	19,295	16,906
Total Expenditures & Other Financing Uses		43,686	48,094	38,651
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
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
General Fund		7,166,727	7,282,110	8,012,697
Debt Service Fund		2,897,772	3,051,533	3,157,977
Capital Expansion Fund		-	-	-
Community Service Fund		4,459	27,348	35,441
Total School Levy		10,068,958	10,360,991	11,206,115

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 2016-17, un-audited actual 2017-18, and proposed 2018-19.

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)

2018-19

PROPOSED REVENUES

BY SOURCE

2018-2019 Proposed Revenues By Source

		Actual	Actual	Unaudited	Proposed	
		2015-16	2016-17	2017-18	2018-19	Change %
Fund 10	General Fund					
190	Operating Transfers - In	2,433	3,613	2,368	-	-----
	Total Interfund Transfers	2,433	3,613	2,368	-	-----
211	Property Taxes	7,018,186	7,166,727	7,282,110	8,012,697	10.03%
213	Mobile Home Taxes	51,111	61,810	56,155	62,000	10.41%
219	TIF Closeout Payments	37,247	-	-	-	-----
271	Athletic Admissions	18,766	16,817	20,376	16,600	-18.53%
279	Other Athletic Income	2,035	2,454	6,202	-	-----
280	Interest on Investments	4,724	14,461	31,134	15,000	-51.82%
291	Donations - Greenhouse Project	2,700	-	-	-	-----
292	Student Fees	73,810	85,814	89,463	83,075	-7.14%
293	Rentals	1,991	1	-	-	-----
297	Student Fines	308	533	80	500	525.00%
	Total Local Revenue	7,210,878	7,348,617	7,485,519	8,189,872	9.41%
345	Open Enrollment Tuition	805,659	904,196	1,285,193	1,339,948	4.26%
349	Payments for Other Services	8,352	6,684	12,636	3,500	-72.30%
	Total Inter-District	814,012	910,880	1,297,829	1,343,448	3.52%
590	Payments from CESAs	2,940	2,990	3,338	3,000	-10.13%
	Total Revenues from Intmed. Sources	2,940	2,990	3,338	3,000	-10.13%
612	Transportation Aid	63,492	67,420	54,652	54,000	-1.19%
613	Library Aid	91,082	77,379	84,816	81,403	-4.02%
619	Per Pupil Adjustment Aid	298,950	497,000	-	-	-----
621	Equalization Aid	12,185,939	12,837,510	12,679,288	12,312,029	-2.90%
630	State Grants	21,352	24,000	20,570	41,232	100.44%

2018-2019 Proposed Revenues By Source

		Actual	Actual	Actual	Proposed	
		2015-16	2016-17	2017-18	2018-19	Change %
641	State Tuition Payments	1,482	-	4,975	1,000	-79.90%
660	State Revenue Through Local Governments	50,162	52,806	53,409	50,000	-6.38%
691	Computer Aid	20,977	15,772	16,004	16,004	0.00%
695	Per Pupil Adjustment Aid	-	-	888,750	1,259,604	41.73%
	Total State Sources	12,733,437	13,571,888	13,802,464	13,815,272	0.09%
780	Medicare - SBS Cost Settlements	30,548	30,519	36,343	30,000	-17.45%
	Total Federal Sources	30,548	30,519	36,343	30,000	-17.45%
860	Insurance Claim Receipts	-	41,910	3,364	-	
861	Sale of Fixed Assets	780	19,112	42,176	-	-----
	Total Sale of Fixed Assets	780	61,022	45,540	-	-----
961	Cash Adjustments	-	-	-	-	-----
964	Insurance Dividends	-	1,068	-	-	-----
965	Self-Funded Benefit Cost Adjustment	-	-	-	-	-----
968	Debt Premium	-	-	-	-	-----
971	Aidable Reimbursements	72,895	90,895	135,974	30,000	-77.94%
972	Non-Aidable Payments	-	-	104		-----
990	Miscellaneous Revenue	16,452	43,494	9,493	7,000	-26.26%
	Total Other	89,347	135,456	145,571	37,000	-74.58%
	Total Fund 10 Revenues	20,884,374	22,064,985	22,818,970	23,418,592	2.63%
Fund 11	Federal/State Grants					
291	Donations/Gifts from Local Sources	1,500	43,954	37,293	-	-----
315	State Aid Transit from Wisconsin Schools	7,678	6,482	15,172	-	-----
630	State Special Grants	12,294	13,600	13,920	13,920	0.00%
730	Federal Project Aid	112,856	102,403	81,193	89,555	10.30%
751	Title I	269,606	327,812	252,386	252,386	0.00%

2018-2019 Proposed Revenues By Source

		Actual	Actual	Actual	Proposed	
		2015-16	2016-17	2017-18	2018-19	Change %
990	Miscellaneous Revenue	1,200	2,100	-	-	-----
	Total Fund 11 Revenues	405,134	496,351	399,964	355,861	-11.03%
	Total Funds 10 and 11 and Fund Balance	21,289,508	22,561,337	23,218,934	23,774,453	2.39%
Fund 21	<u>Special Revenue Trust Fund</u>					
280	Interest Income	16	9	393	-	-----
291	Gifts/Donations	102,955	74,992	111,082	5,465	-95.08%
349	Payment for Services	-	-	-	-	-----
990	Miscellaneous Sources	-	-	-	-	-----
	Total Fund 21 Revenues	102,972	75,001	111,474	5,465	-95.10%
Fund 22	<u>District Activity Accounts</u>					
280	Interest Income	108	133	212	-	-----
291	Gifts/Donations	246,184	247,648	255,468	-	-100.00%
969	Other Adjustments	7,363	-	-	-	-----
	Total Fund 22 Revenues	253,656	247,781	255,680	-	-100.00%
Fund 27	<u>Special Education</u>					
110	Transfer from General Fund	1,967,382	2,272,866	2,277,169	2,288,130	0.48%
316	Transit of Aid from Other Districts	-	-	-	-	-----
516	Transit of State Aid from CESA	-	-	5,844	-	-----
517	Transit of Federal Aid from CESA	-	-	500	-	-----
610	State Special Education Aid	695,275	696,578	722,190	708,572	-1.89%
625	State High Cost Payment	848	-	51,245	51,245	0.00%
697	Other State Aid	-	-	2,000	-	-----
711	High Cost Special Education Aid	577	-	13,285	13,825	4.06%
730	Federal Entitlements	399,402	420,839	462,432	625,716	35.31%
780	Federal Reimbursement - Medicaid	41,987	46,477	39,781	40,000	0.55%
990	Miscellaneous Revenue Adjustments	-	-	208	-	-100.00%

2018-2019 Proposed Revenues By Source

		Actual	Actual	Actual	Proposed	
		2015-16	2016-17	2017-18	2018-19	Change %
	Total Fund 27 Revenues	3,105,470	3,436,760	3,574,654	3,727,488	4.28%
Fund 38	<u>Non-Referendum Debt</u>					
211	Property Taxes	448,967	449,857	488,031	484,563	-0.71%
280	Interest on Investments	118	64	763.22	50	-93.45%
875	Long-Term Debt Proceeds - Bonds	-	-	-	-	-----
879	Premium from Debt Refinancing	-	-	-	-	-----
	Total Non-Referendum Debt	449,085	449,921	488,794	484,613	-0.86%
Fund 39	<u>Referendum Debt</u>					
211	Property Taxes	2,401,612	2,447,915	2,563,502	2,673,414	4.29%
280	Interest on Investments	706	251	3,929	500	-87.27%
749	Transfer from Fund 49 Close Out	-	3,761	-	-	-----
971	Federal Subsidy Payments	855,979	822,304	858,742	840,179	-2.16%
	Total Referendum Debt	3,258,297	3,274,231	3,426,173	3,514,093	2.57%
Fund 46	<u>Long-Term Capital Improvement Trust Fund</u>					
110	Inter-fund Transfer	-	-	700,000	-	-100.00%
280	Interest on Investments	-	-	-	-	-----
	Total Long-Term Capital Improvement	-	-	700,000	-	-100.00%
Fund 49	<u>Other Capital Projects Funds</u>					
280	Interest on Investments	48	8	-	-	-----
873	Long-Term Loans	-	-	-	-	-----
	Total Other Capital Projects Funds	48	8	-	-	-----
Fund 50	<u>Food Service Fund</u>					
250	Food Service Sales	475,042	455,079	464,304	455,450	-1.91%
280	Interest Income	655	1,461	3,010	500	-83.39%

2018-2019 Proposed Revenues By Source

		Actual	Actual	Actual	Proposed	
		<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>Change %</u>
291	Grants Received	-	5,000	-	-	-----
610	State Reimbursements	23,557	23,571	21,921	22,360	2.00%
710	Federal Reimbursements	759,793	717,084	704,173	659,068	-6.41%
860	Sale of Fixed Assets	-	-	7,100	-	-----
971	Miscellaneous Sources	1,868	-	2,558	-	-----
	Total Food Service	1,260,913	1,202,195	1,203,066	1,137,378	-5.46%
Fund 73	<u>Retirement Trust Fund</u>					
280	Interest Income	5,257	5,280	4,931	4,000	-18.88%
951	Retirement Trust Contributions	616,123	357,339	243,105	227,013	-6.62%
	Total Retirement Trust Fund	621,380	362,620	248,036	231,013	-6.86%
Fund 80	<u>Community Service Fund</u>					
211	Property Taxes	4,459	4,459	27,348	35,441	29.59%
240	Payments for Services	-	-	-	-	-----
270	Community Service Fees	3,337	3,240	1,833	3,691	101.36%
290	Community Rentals	17,651	13,041	9,509	6,500	-31.64%
	Total Community Service Fund	25,447	20,740	38,690	45,632	17.94%
Fund 99	<u>Package & Cooperative</u>					
270	Athletic Admissions and Income	3,622	5,778	13,954	3,150	-77.43%
290	Local Sources	30	-	50	-	-----
710	Federal Reimbursements	45,068	37,908	34,090	35,501	4.14%
	Total Package & Cooperative Fund	48,720	43,686	48,094	38,651	-19.64%
	Total Property Tax Levy All Funds	9,873,224	10,068,958	10,360,991	11,206,115	8.16%

2018-19

PROPOSED EXPENDITURES

BY LOCATION

2018-2019
Proposed Expenditures By Location

		Actual	Actual	Unaudited	Proposed	\$	%
	Location	2015-16	2016-17	2017-18	2018-19	Change	Change
Fund 10							
101	4-K Program	275,651	296,603	321,031	327,747	6,716	2.09%
102	East Elementary	81,543	70,080	75,191	82,375	7,184	9.55%
104	Sullivan Elementary	44,650	41,853	36,158	42,500	6,342	17.54%
105	West Elementary	74,006	78,451	76,035	75,000	(1,035)	-1.36%
201	Middle School	100,554	111,414	103,599	116,435	12,836	12.39%
401	High School	261,909	248,466	262,884	238,423	(24,461)	-9.30%
405	High School - Act 59	14,526	28,566	15,809	24,215	8,406	53.17%
710	Buildings & Grounds (non-utilities)	321,808	434,694	514,680	422,350	(92,330)	-17.94%
	Utilities	553,477	515,344	456,571	456,500	(71)	-0.02%
711	District Projects	480,944	719,447	500,854	583,000	82,146	16.40%
800	District Wide (inc. cont.)	8,767	13,010	729,328	534,812	(194,516)	-26.67%
801	Salaries and Benefits	13,088,988	13,025,127	13,534,312	14,162,923	628,611	4.64%
805	Dist. Library Media	486	473	465	500	35	7.61%
810	Special Education	1,967,382	2,272,866	2,277,169	2,288,130	10,961	0.48%
811	Open Enrollment	1,216,850	1,363,500	1,357,848	1,410,676	52,828	3.89%
814	ELL	9	201	1,415	1,360	(55)	-3.85%
815	Mentoring (JEA)	6,975	7,358	12,206	10,905	(1,301)	-10.66%
819	Technology Integrator	36	-	-	-	-	-----
820	District Misc.	34,855	37,091	26,549	23,260	(3,289)	-12.39%
821	CESA Programs	1,426	1,426	1,979	2,248	270	13.62%
822	Challenge Program	680	1,582	5,133	4,870	(263)	-5.13%
823	District Inservice	15,236	26,142	30,914	28,539	(2,375)	-7.68%
824	Pupil Services	5,254	9,295	22,529	46,760	24,231	107.56%
825	Reading Coordinator	343	-	-	-	-	-----
826	Auditorium	3,299	2,155	7,503	2,000	(5,503)	-73.34%

2018-2019
Proposed Expenditures By Location

	Location	Actual 2015-16	Actual 2016-17	Actual 2017-18	Proposed 2018-19	\$ Change	% Change
827	Summer School	247,513	289,452	296,108	277,432	(18,676)	-6.31%
828	District Assessment	26,340	26,722	30,467	25,000	(5,467)	-17.94%
829	Curriculum Office	5,055	3,672	2,407	4,630	2,223	92.35%
830	District Office	173,731	178,650	165,526	161,435	(4,091)	-2.47%
831	Board of Education	55,048	58,422	63,656	62,482	(1,174)	-1.84%
831	Business Insurance	191,608	178,247	194,117	228,502	34,385	17.71%
832	Early Retirement	(739)	107	4,408	216,203	211,795	4805.06%
833	Curriculum Work	10,508	20,466	21,021	27,140	6,119	29.11%
834	District Public Relations	31,372	27,173	17,955	40,000	22,045	122.78%
836	Vocational Guidance	-	-	-	-	-	-----
841	Technology Direction	2,785	5,226	-	-	-	-----
850	Transportation	648,394	660,711	652,445	678,830	26,385	4.04%
873	Dist. At-Risk Program	71,931	78,935	87,167	88,208	1,041	1.19%
874	JEDI Virtual School	66,545	58,275	57,966	57,500	(466)	-0.80%
880	Insurance Claims	2,672	49,809	14,389	5,000	(9,389)	-65.25%
882	Common School Funds	-	79,134	85,289	81,403	(3,886)	-4.56%
890	Curriculum Implement.	214,072	244,241	218,981	203,792	(15,189)	-6.94%
891	Instructional Comp.	384,046	435,579	548,481	375,507	(172,974)	-31.54%
	Total District	20,690,535	21,699,962	22,830,543	23,418,592	588,050	2.58%
Fund 11							
102	East Elementary (Spark Grant)	-	-	4,985	4,912	(73)	-1.46%
104	Sullivan Elementary (Spark Grant)	-	-	17,989	4,763	(13,226)	-73.52%
105	West CLC/Math/Microsoft Grants	15,400	3,091	-	-	-	-----
105	West Elementary (Spark Grants)	-	-	6,982	-	(6,982)	-100.00%
201	Middle School (Spark Grant)	-	-	-	5,000	5,000	-----
401	Youth Apprenticeship/WalMart Grant	10,281	9,283	15,172	-	(15,172)	-100.00%
404	Pupil Services (Spark/Shopko Grants)	-	813	2,068	-	(2,068)	-100.00%

2018-2019
Proposed Expenditures By Location

	Location	Actual 2015-16	Actual 2016-17	Actual 2017-18	Proposed 2018-19	\$ Change	% Change
809	Mental Health Grant	-	-	37,293	-	(37,293)	-100.00%
814	ESL Grant	25,149	25,204	22,253	24,944	2,691	12.09%
823	Educator Effectiveness Grant	12,294	13,600	13,920	13,920	-	0.00%
824	Homeless/Spark Grants	25,407	27,748	3,209	-	(3,209)	-100.00%
842	Title I	269,606	327,812	252,386	238,386	(14,000)	-5.55%
842	Title I - Focus School			-	14,000	14,000	-----
843	Title IV	-	-	5,503	10,000	4,497	81.72%
847	Eisenhower Grant	51,047	49,946	53,363	54,611	1,248	2.34%
	Total Federal	409,185	457,498	435,123	370,536	(64,587)	-14.84%
	Total General	21,099,720	22,157,459	23,265,665	23,789,128	523,463	2.25%
	Estimated Revenues	21,289,508	22,561,337	23,218,934	23,774,453		
	Over (Under) Budget			46,732	14,675		
Fund 21	Special Revenue Trust Fund						
102	East Elementary	6,679	2,645	20,454	2,965	(17,489)	-85.50%
104	Sullivan Elementary	7,520	5,123	20,607	-	(20,607)	-100.00%
105	West Elementary	2,827	7,719	6,652	-	(6,652)	-100.00%
107	Fischer Field	-	-	-	-	-	-----
201	Jefferson Middle School	24,498	17,800	16,706	-	(16,706)	-100.00%
401	Jefferson High School	8,615	10,429	18,683	6,200	(12,483)	-66.81%
711	District Projects	7,000	-	-	-	-	-----
800	District	985	-	-	-	-	-----
810	Special Education	-	4,184	197	-	(197)	-100.00%
820	District Wide	-	-	-	-	-	-----
826	Auditorium	30,874	-	-	-	-	-----
	Total Fund 21 Expenditures	88,998	47,901	83,299	9,165	(74,134)	-89.00%

2018-2019
Proposed Expenditures By Location

	<u>Location</u>	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
Fund 22	<u>District Activity Accounts</u>						
102	East Elementary	2,582	1,924	1,678	-	(1,678)	-100.00%
104	Sullivan Elementary	7,670	6,336	3,416	-	(3,416)	-100.00%
105	West Elementary	1,873	4,885	1,959	-	(1,959)	-100.00%
201	Jefferson Middle School	14,580	14,408	13,961	-	(13,961)	-100.00%
401	Jefferson High School	202,301	189,390	206,111	-	(206,111)	-100.00%
800	District	25	5	55	-	(55)	-100.00%
820	District Fitness	522	4,307	1,632	-	(1,632)	-100.00%
894	Fischer Field	15,106	388	-	-	-	-----
	Total Fund 22 Expenditures	244,659	221,641	228,813	-	(228,813)	-100.00%
Fund 27	<u>Special Education</u>						
810	Special Education - District	2,691,490	2,981,723	3,076,736	3,070,837	(5,899)	-0.19%
810	Special Education - Federal	383,271	420,839	446,763	608,744	161,981	36.26%
811	Open Enrollment	2,350	-	-	-	-	-----
812	Spec. Ed. Summer	12,229	17,225	35,486	30,935	(4,551)	-12.83%
813	Early Childhood	16,131	16,972	15,668	16,972	1,304	8.32%
	Total Fund 27 Expenditures	3,105,470	3,436,760	3,574,654	3,727,488	152,834	4.28%
Fund 38	<u>Non-Referendum Debt</u>						
831	Board of Education	450,825	472,109	482,605	487,458	4,854	1.01%
	Total Fund 38 Expenditures	450,825	472,109	482,605	487,458	4,854	1.01%
Fund 39	<u>Referendum Debt</u>						
831	Board of Education	3,326,087	3,374,491	3,433,693	3,520,870	87,177	2.54%

2018-2019
Proposed Expenditures By Location

	<u>Location</u>	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
	Total Fund 39 Expenditures	3,326,087	3,374,491	3,433,693	3,520,870	87,177	2.54%
<u>Fund 45</u>							
	401 High School	-	-	-	-	-	-----
	Total Fund 45 Expenditures	-	-	-	-	-	-----
<u>Fund 49</u>							
	401 High School	-	-	-	-	-	-----
	800 District - Fund Close Out	-	3,761	-	-	-	-----
	820 District Wide Energy Projects	584,668	-	-	-	-	-----
	Total Fund 49 Expenditures (Non QSCB)	584,668	3,761	-	-	-	-----
<u>Fund 50 Food Service</u>							
	105 West Elementary Grant	-	-	5,000	-	(5,000)	-----
	860 Food Service	1,175,098	1,209,024	1,235,252	1,187,700	(47,552)	-3.85%
	Total Fund 50 Expenditures	1,175,098	1,209,024	1,240,252	1,187,700	(52,552)	-4.24%
<u>Fund 73 Retirement Trust Fund</u>							
	800 District Payments	586,784	340,323	231,528	216,203	(15,325)	-6.62%
	Total Fund 73 Expenditures	586,784	340,323	231,528	216,203	(15,325)	-6.62%

2018-2019
Proposed Expenditures By Location

	<u>Location</u>	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Actual</u> <u>2017-18</u>	<u>Proposed</u> <u>2018-19</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
<u>Fund 80</u>	<u>Community Service</u>						
102	East Elementary	1,673	2,101	2,088	2,262	174	8.31%
104	Sullivan Elementary	1,715	972	1,788	2,104	316	17.69%
105	West Elementary	1,358	1,601	2,476	2,790	314	12.68%
201	Middle School	45,233	44,043	45,865	47,935	2,070	4.51%
401	High School	3,138	2,802	2,837	3,041	204	7.20%
710	Buildings and Grounds	-	-	-	-	-	-----
800	District-Wide	-	-	-	-	-	-----
801	Salaries and Benefits	-	-	-	-	-	-----
820	District-Wide	1,530	1,703	945	1,000	55	5.82%
860	Food Service	447	536	1,203	1,146	(57)	-4.76%
925	Community Use	385	81	-	-	-	-----
930	Council for Performing Arts	3,337	1,452	1,585	2,291	706	44.51%
	Total Fund 80 Expenditures	58,815	55,291	58,787	62,569	3,782	6.43%
<u>Fund 99</u>	<u>Package & Cooperative</u>						
201	Middle School	480	-	-	-	-	-----
401	High School	3,173	5,778	14,004	3,150	(10,854)	-77.51%
403	Carl Perkins	45,068	37,908	34,090	35,501	1,411	4.14%
	Total Fund 90 Expenditures	48,720	43,686	48,094	38,651	(9,443)	-19.64%