



2020-2021

BUDGET

SCHOOL DISTRICT OF JEFFERSON

Board of Education

Donna Bente, President
Glenn Fleming

Terri Wenkman, Vice President
Travis Maze

Richard Lovett, Clerk
Matt Peltier

Tanya Ball, Treasurer

Administration

Mark Rollefson, Ed.D., Superintendent
VACANT, Director of Curriculum & Instruction
Stephen Dinkel, High School Principal
Nicholas Skretta, Middle School Principal
Mike Howard, West Elementary Principal
Nicole Krause, Sullivan Elementary Principal

Laura Peachey, Director of Business Services
Kathy Volk, Director of Special Ed. & Pupil Svcs.
Richard Lehman, Associate High School Principal
Aaron Erickson, Middle School Associate Principal
Jacob Wichman, East Elementary Principal

EMPOWERING FUTURES TOGETHER

Adopted by the Board of Education
on 8/24/20

**SCHOOL DISTRICT OF JEFFERSON
2020-21 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
2020-21 PROPOSED BUDGET.....	12-30
Notice of Budget Hearing	12-14
2020-21 Format for Budget Adoption	15-20
Proposed Revenues by Source	21-25
Proposed Expenditures by Location	26-30

District Summary

The Jefferson School District's 2020-21 budget contains programs, staffing and services that will serve the students, staff and community members of the Jefferson School District for the 2020-21 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 in one source of material.

STUDENT MEMBERSHIP: The 2020-21 budget has been prepared based on anticipating a 65 student decrease in the number of students in the district's membership count (actual full time equivalencies) from the 2019 official third Friday in September count of 1,761. 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. As of now, the 2020-21 Wisconsin State Budget allows for a per member increase to the revenue limit formula of \$179. There is concern, though, that with the significant reduction of tax collections at the state level caused by the COVID-19 pandemic, we may see a budget repair bill that would reduce, or perhaps eliminate, this increase. Since our district continues to be a declining enrollment district, the increase in the per member revenue limit amount does not increase our total budget, but rather decreases our hold harmless non-recurring exemption amount that will figure into our 2020-21 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. Summer of 2020 numbers are expected to decline significantly due to the COVID-19 school closures.

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

2019-20 Average:	1,860	2017 = 1,920	2018 = 1,863	2019 = 1,797
2020-21 Average:	1,797	2018 = 1,863	2019 = 1,797	est. 2020 = 1,732

For Jefferson, the three-year average is estimated to decrease 63 from 2019-20 to 2020-21. 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 2020-21 budget as planned is a balanced budget in which the total expenditures equal the total anticipated revenues. On November 6, 2018, the community approved a phased-in recurring referendum to exceed the revenue limits. This budget includes the second year of that four-year phase-in in the amount of \$775,000.

EQUALIZED VALUE, BUDGET, TAX LEVY & SCHOOL MILL RATE: The 2020 equalized valuation must be established by the Wisconsin Department of Revenue by October 1,

2020. The estimated mill rate in this document includes a projected 2% increase to the district's values. The available tax levy and state aid for 2020-21 will be determined by the Wisconsin Department of Instruction (DPI) by October 15, 2020, using the state mandated formulas. The proposed budget uses the July 1 state equalization aid estimates as provided by the Department of Public Instruction (DPI). 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. This fund includes expenses related to middle and elementary school sports programs as well as any community uses of district facilities or programs.

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 26, 2020). 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 2020-21, the district is expected to see a slight decrease in state equalization aid of \$26,397 (-0.22%). Equalization aid has been declining over the past number of years as the district experiences decreases in enrollment along with increases in property values.

Projections for 2020-21 are:

Equalized Valuation	\$1,098,711,221	2.00% Increase
General/Grant Fund Revenues	\$25,081,278	3.48% Increase (from 19-20 actuals)
General/Grant Fund Expenditures	\$25,081,278	4.08% Increase (from 19-20 actuals)
Tax Levy (All funds)	\$ 12,119,264	7.43% Increase
Mill Rate	\$ 11.03	7.43% 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 2019-20 the tax levy of the district was divided in the following manner:

City of Jefferson	50.28%	Town of Jefferson	15.85%
Town of Aztalan	7.66%	Town of Oakland	1.07%
Town of Concord	2.04%	Town of Sullivan	10.92%
Town of Farmington	4.69%	Village of Sullivan	4.63%
Town of Hebron	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.

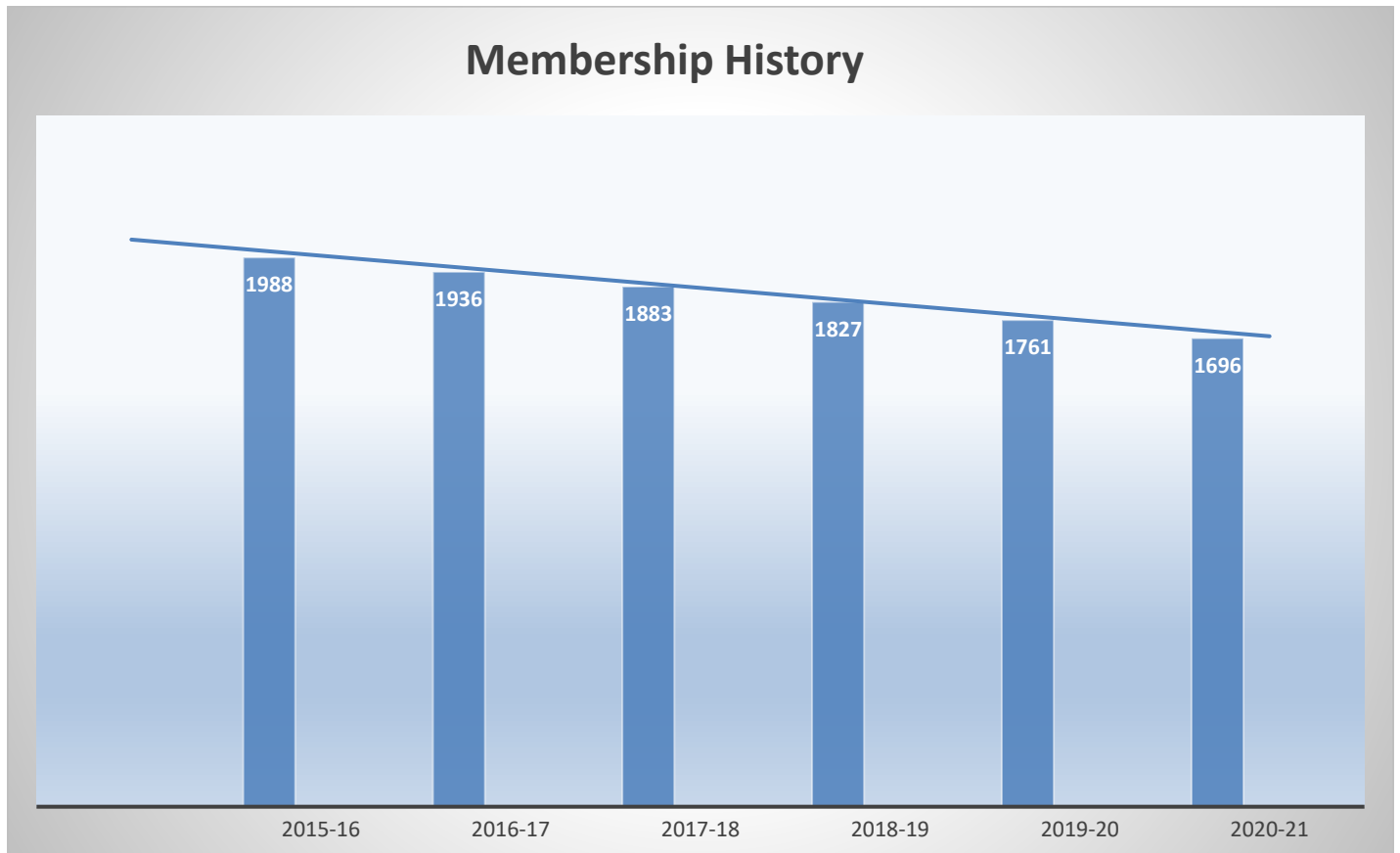
For your assistance, names of the present members of the Board of Education and members of the district's administrative team are listed on the cover page of the Budget Document.

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
2020-21 est.	6	63	107	1,520	1,696
2019-20	6	56	85	1,614	1,761
2018-19	7	51	101	1,668	1,827
2017-18	6	62	119	1,698	1,883
2016-17	6	64	118	1,748	1,936
2015-16	7	70	125	1,786	1,988



Revenue Assumptions

This section reviews the assumptions that were made in preparation of the 2020-21 revenue budget. Revenues are the sources from which the district receives its income to fund its expenditures. Pending any changes due to COVID-19, this year there is a \$179 per pupil revenue limit increase under the state budget. There is no increase in the per pupil amount for the adjustment aid. While the per pupil revenue limit increase does not impact our budget in 2020-21 due to our declining enrollment exemption, it will decrease the amount of that exemption that is subtracted in our 2020-21 formula. Based on the July 1 estimate by the DPI, the district is expected to experience a slight decrease in its state equalization aid of \$26,397 (-0.22%), which factors into the tax levy calculation under the revenue limit formula. Final aid numbers will be dependent on how districts across the state finalized their 2019-20 budgets.

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 by 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 2020-21 revenues include:

- ✓ An increase in property taxes levied of \$837,904 (+7.43%).
- ✓ A \$179 increase in the revenue limit per pupil membership amount.
- ✓ No per pupil categorical aid increase.
- ✓ An estimated 2020-21 September membership count of 1,696.
- ✓ An estimated decrease in state equalization aid of \$26,397 (-0.22%).
- ✓ A 2.0% increase in the district's equalized valuation.
- ✓ A projected increase in the mill rate of \$0.56 to \$11.03/thousand.

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

	2019-20	2020-21	Inc./Dec.	% Change
Property Tax Levy	\$11,281,360	\$12,119,264	\$837,904	7.43%
State Equalization Aid	\$12,221,083	\$12,194,686	(\$26,397)	(-0.22%)
Other State Sources	\$2,545,799	\$2,470,026	(\$75,773)	(-2.98%)
Federal Aid/Reimb/Grants	\$960,991	\$1,063,275	\$102,284	10.64%
Federal Debt Subsidies/Refinancing	\$793,582	\$782,818	(\$10,764)	(-1.36%)
Open Enrollment/Tuition	\$1,478,545	\$1,801,550	\$323,005	21.85%
Other Revenue	\$375,880	\$244,495	(\$131,385)	(-34.96%)
TOTAL(without interfund transfers and refinancing)	\$29,657,240	\$30,676,114	\$1,018,874	3.44%

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 \$179/member).
- ✓ The revenue limit calculation is based on an estimated third Friday in September membership count of 1,696 and a summer school membership of 90.
- ✓ The total allowable change in the General Fund (Funds 10 and 11) budget is an increase of 4.08% from the 2019-20 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 \$515,758 which is broken down by building as follows:

Building	2020-21 Allocation
East Elementary	\$72,750
Sullivan Elementary	\$42,750
West Elementary	\$61,500
Jefferson Middle School	\$116,290
Jefferson High School	\$222,468
Total Building Allocations	\$515,758

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 WRS prior Service Liability (2025) and High School construction/renovation project (2030).

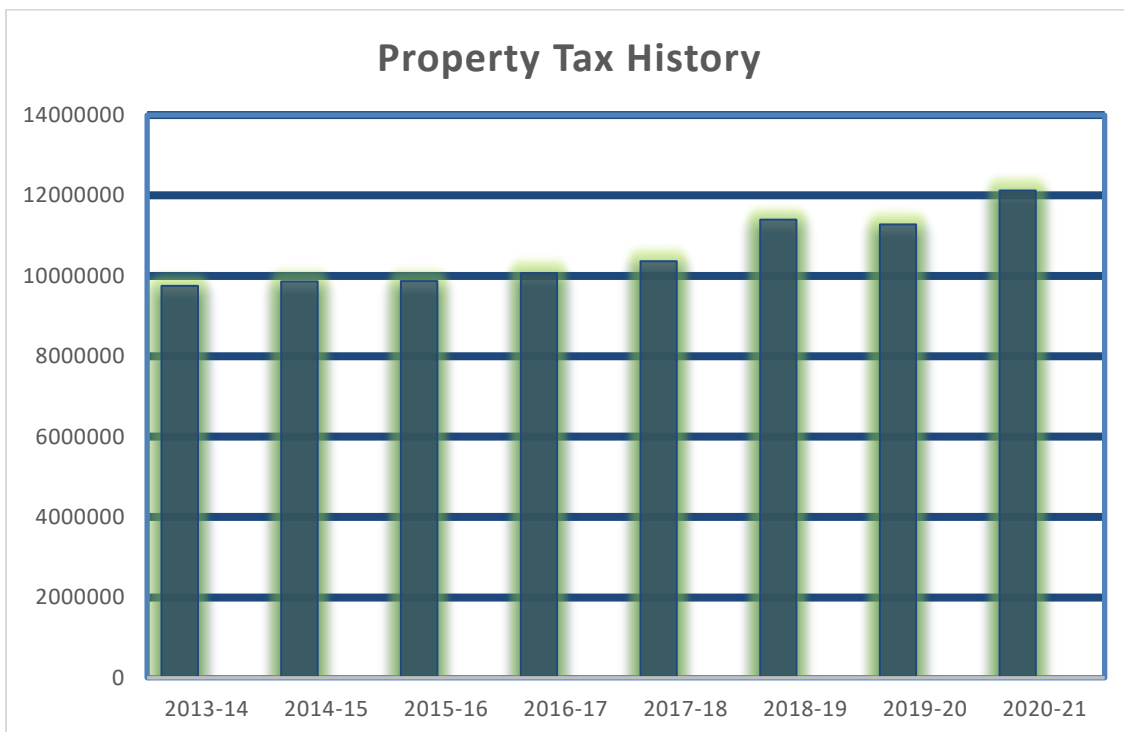
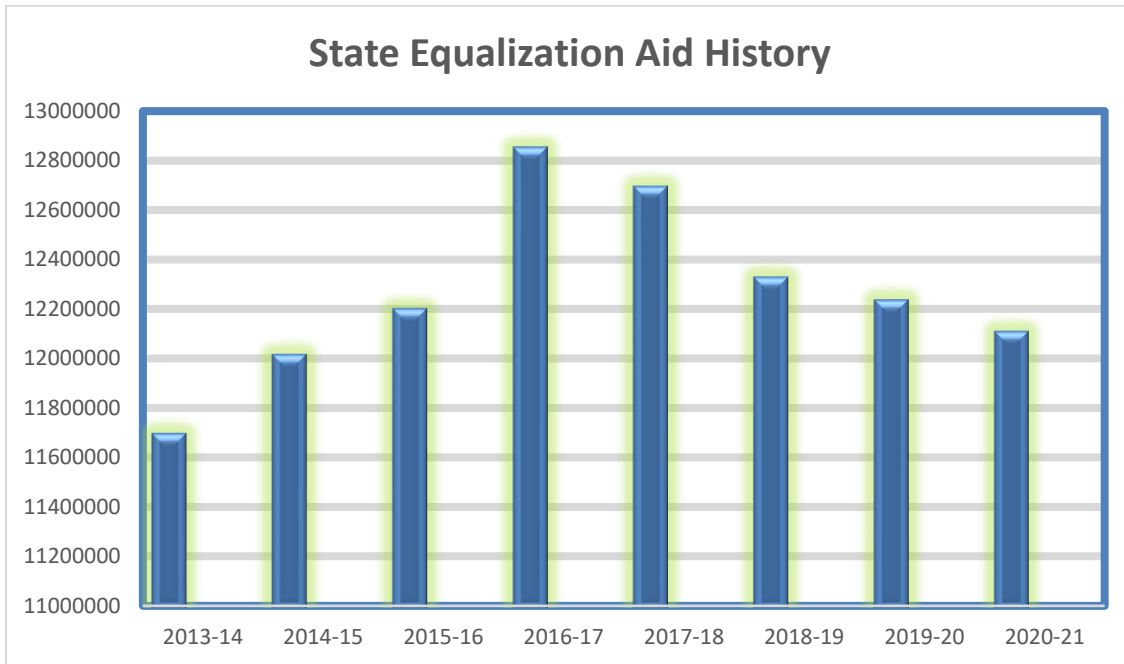
In 2014-15 the district issued new debt under Wisconsin Act 32 which allows for debt issuance outside of revenue limits for energy conservation projects. District projects completed with this debt issue included mechanical controls upgrades (Middle School), building envelope improvements (Middle, West, 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, 2019 Principal Bal.
WRS Prior Service Liability (Bonds)	\$2.45 million	0.49-5.22%	3/01/2025	\$1,105,000
High School (QSCBs)	\$15.835 million	5.25-5.30%	3/01/2026	\$13,850,000
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
Energy Exemption (Bonds)	\$3.875 million	2.00-4.00%	3/01/2034	\$2,990,000
Total				\$28,790,000

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:**
$$\frac{\text{Property Tax Levy}}{\text{Equalized Value}} = \text{Tax Mill Rate}$$

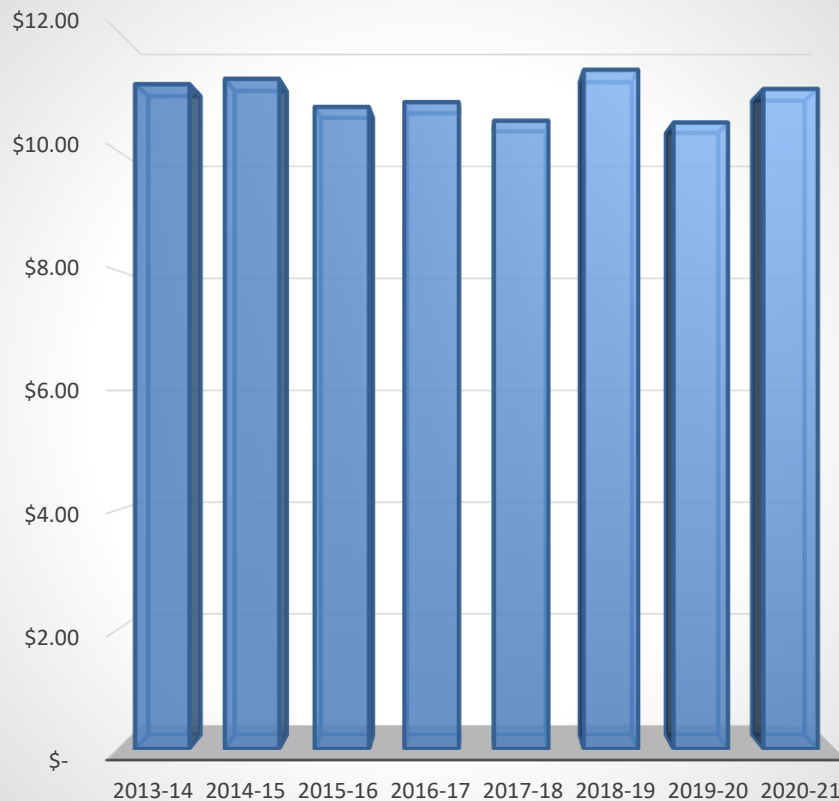
Table 4
SCHOOL DISTRICT OF JEFFERSON EQUALIZED VALUE HISTORY

Fiscal Year	Equalized Value (TIF Out)	\$ Increase	% Increase
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	\$1,004,514,007	\$17,775,875	1.80%
2019-20	\$1,077,167,864	\$72,653,857	7.23%
2020-21 (est.)	\$1,098,711,221	\$21,543,357	2.00%
Change since 2010-11		\$136,185,047	14.15%

Table 5
SCHOOL DISTRICT OF JEFFERSON SCHOOL MILL RATE HISTORY

Fiscal Year	Mill Rate/Thousand	\$ Increase/Decrease	% Increase/Decrease
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	\$11.35	\$0.85	8.05%
2019-20	\$10.47	(\$0.88)	(7.75%)
2020-21 (estimate)	\$11.03	\$0.56	7.43%
Change since 2010-11		\$0.85	8.35%

Mill Rate History 2013-14 to 2020-21



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 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 (\$8,125 for 2020-21 for pupils without disabilities and \$12,977 for pupils with disabilities) 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 2020-21 school year, including new and continuing applicants, there were 214 students approved to transfer into the district and 192 students approved to transfer out (net gain of 22 students). **The budgeted financial impact to the district for 2020-21, is a net gain of \$110,298**, which includes some flexibility for additional applications due to COVID-19. 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 alternative open enrollment applications are received throughout the year.

Other District Residents Transfers In to Jefferson

District	# of Students	District	# of Students
Cambridge	2	Milton	5
East Troy Community	1	Mukwonago	1
Edgerton	1	Oconomowoc	12
Fort Atkinson	55	Palmyra-Eagle	16
Johnson Creek	66	Watertown Unified	28
Kettle Moraine	2	Waukesha	3
Lake Mills Area	19	Whitewater Unified	3
		Total	214

Jefferson District Residents Transfers to Other Districts

District	# of Students	District	# of Students
Arrowhead UHS	2	McFarland or Waukesha	1
Cambridge	9	Medford Area Public	1
Deerfield	2	Milton	3
Fort Atkinson	68	Mukwonago	1
Fort Atkinson or Kettle Moraine	1	Oconomowoc	20
Johnson Creek	12	Oconomowoc or Kettle Moraine	2
Kettle Moraine	15	Oconomowoc or Pewaukee or Kettle Moraine	1
Lake Country	1	Palmyra-Eagle	3
Lake Mills Area	21	Stoughton	2
Marshall	1	Watertown Unified	5
Marshall or McFarland or Watertown	1	Waukesha	4
McFarland	11	West Allis – West Milwaukee	2
McFarland or Watertown	1	Whitewater Unified	2
	10	Total	192

WHAT IF ACTUAL ENROLLMENT IS DIFFERENT THAN PROJECTED?

As has been noted throughout this document, the 2020-21 proposed budget is based on the amount allowed under the State's revenue limit formula which is based on the membership count of the district's students. Since the actual count will not be known until September 18, 2020, 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 1,679, a decrease of 17 pupils.
- ✓ The district is eligible for a declining enrollment exemption that would actually increase the revenue limit by \$52,846 for the 2020-21 school year, but that amount would need to be reduced from the budget in 2021-22.

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

- ✓ The district's membership count would be 1,713, an increase of 17 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 \$63,416.

Final revenue limit changes to the proposed budget will be made by the Board of Education at its October 26, 2020, meeting.

2020-21

NOTICE OF BUDGET

HEARING

As Published August, 2020

School District of Jefferson Budget Publication 2020-21

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 auditorium on the 24th of August, 2020, 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>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Beginning Fund Balance (930 000)		4,254,591	4,631,629	4,991,731
Residual Equity Transfers in (Out)		-	-	-
Total Ending Fund Balance		4,631,629	4,991,731	4,991,731
Revenues & Other Financing Sources				
Operating Transfers - In (Source 100)		6,011	1,568	-
Local Sources (Source 200)		8,479,556	8,256,057	8,852,004
Interdistrict Payments (Source 300+400)		1,388,845	1,499,015	1,805,030
Intermediate Sources (Source 500)		3,146	2,953	3,400
State Sources (Source 600)		14,097,342	13,931,400	13,821,107
Federal Sources (Source 700)		361,665	384,457	570,104
All Other Sources (Source 800+900)		179,626	145,236	29,633
Total Revenues & Other Financing Sources (Source 100 thru 900)		24,516,192	24,220,686	25,081,278
Expenditures & Other Financing Uses				
Instruction (Function 100 000)		11,204,875	11,308,376	11,320,907
Support Services (Function 200 000)		8,629,171	8,187,834	9,071,529
Non-Program Transactions (Function 400 000)		4,305,107	4,364,374	4,688,842
Total Expenditures & Other Financing Uses		24,139,153	23,860,585	25,081,278
SPECIAL PROJECTS FUND				
		Audited	Unaudited	Budget
		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Beginning Fund Balance		201,056	209,869	167,395
Ending Fund Balance		209,869	167,395	167,395
Revenues & Other Financing Sources		4,194,518	4,133,514	3,722,384
Expenditures & Other Financing Uses		4,185,705	4,175,988	3,722,384

School District of Jefferson Budget Publication 2020-21

DEBT SERVICE FUND		Audited	Unaudited	Budget
		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Beginning Fund Balance		455,261	458,296	454,501
Residual Equity Transfers In (Out)		-	-	-
Ending Fund Balance		458,296	454,501	452,404
Revenues & Other Financing Sources		4,011,361	4,028,257	3,722,384
Expenditures & Other Financing Uses		4,008,326	4,032,053	4,191,581
CAPITAL PROJECTS FUND		Audited	Unaudited	Budget
		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Beginning Fund Balance		700,000	1,112,086	1,143,331
Ending Fund Balance		1,112,086	1,143,331	1,173,331
Revenues & Other Financing Sources		412,086	31,245	30,000
Expenditures & Other Financing Uses		-	-	-
FOOD SERVICE FUND		Audited	Unaudited	Budget
		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Beginning Fund Balance		329,973	303,268	202,996
Residual Equity Transfers (Out)		-	-	-
Ending Fund Balance		303,268	202,996	188,980
Revenues & Other Financing Sources		1,114,411	1,013,241	1,167,944
Expenditures & Other Financing Uses		1,141,116	1,113,514	1,181,960
AGENCY FUND		Audited	Unaudited	Budget
		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Assets		86,750	74,985	74,985
Liabilities		86,750	74,985	74,985
COMMUNITY SERVICE FUND		Audited	Unaudited	Budget
		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Beginning Fund Balance		29,904	23,890	15,503
Residual Equity Transfers (Out)		-	-	-
Ending Fund Balance		23,890	15,503	15,503
Revenues & Other Financing Sources		55,037	56,678	68,576
Expenditures & Other Financing Uses		61,052	65,064	68,576
PACKAGE & COOPERATIVE PROGRAM		Audited	Unaudited	Budget
		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Beginning Fund Balance		-	-	-
Ending Fund Balance		-	-	-
Revenues & Other Financing Sources		50,967	45,790	44,177
Total Expenditures & Other Financing Uses		50,967	45,790	44,177

School District of Jefferson Budget Publication 2020-21

		Total Expenditures and other Financing Uses		
All Funds		Audited	Unaudited	Budget
		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
Gross Total Expenditures -- All Funds		33,586,318	33,292,994	34,289,956
Less: Interfund Transfers (Source 100) and Payments (Source 230)-- All Funds		2,765,574	2,546,805	2,378,321
Less: Refinancing Expenditures (Fund 30)		-	-	-
Net Total Expenditures -- All Funds		30,820,744	30,746,189	31,911,635
Percentage Increase -- Net Total Fund Expenditures From Prior Year			-0.24%	3.79%
		PROPOSED PROPERTY TAX LEVY 2020-21		
FUND		Audited	Unaudited	Budget
		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
General Fund		8,202,974	8,005,232	8,659,179
Debt Service Fund		3,157,977	3,228,687	3,402,166
Capital Expansion Fund		-	-	-
Community Service Fund		35,441	47,441	57,919
Total School Levy		11,396,392	11,281,360	12,119,264
Percentage Increase - Total Levy from Prior Year			-1.01%	7.43%
The below listed new or discontinued programs have a financial impact on the proposed 2020-21 budget:				
DISCONTINUED PROGRAMS		FINANCIAL IMPACT		
None				
NEW PROGRAMS		FINANCIAL IMPACT		
CARES Act		\$198,403		

2020-21

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 2018-19, un-audited actual 2019-20 and proposed 2020-21.

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

School District of Jefferson
2020-21
Format for Budget Adoption

		Audited	Unaudited	
		2018-19	Actual	Proposed
		2018-19	2019-20	2020-21
Beginning Fund Balance (930 000)		4,254,591	4,631,629	4,769,988
Residual Equity Transfers In (Out)		-	-	-
(Account 992 000)				
Ending Fund Balance, Nonspendable		31,409	80,608	80,608
(Account 935 000)				
Ending Fund Balance, Unassigned		4,600,220	4,689,380	4,689,380
(Account 939 000)				
Total Ending Fund Balance		4,631,629	4,769,988	4,769,988
(Account 930 000)				
Revenues & Other Financing Sources				
100	Operating Transfers - In	6,011	1,568	-
Local Sources				
210	Property Taxes	8,273,034	8,072,741	8,731,179
220	Payment in Lieu of Taxes	-	-	-
230	Interfund Payments	-	-	-
240	Payments for Services	-	4,784	-
260	Non-Capital Sales	-	-	-
270	School Activity Income	17,826	19,893	14,300
280	Interest on Investments	54,393	27,315	30,000
290	Other Revenue, Local Sources	134,303	131,323	76,525
Other School Districts Within Wisconsin				
310	Transit of Aids	29,024	6,897	-
340	Payments for Services	1,359,821	1,492,118	1,805,030
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	3,146	2,953	3,400

School District of Jefferson
2020-21
Format for Budget Adoption

		Audited	Actual	Proposed
State Sources		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
610	State Aid - Categorical	140,926	153,364	134,678
620	State Aid - General	12,312,816	12,221,083	12,194,686
630	Special Projects Grants	67,845	62,338	40,880
640	Payments for Services	11,427	-	-
650	State Youth Initiative Program	-	-	-
660	State Revenue Through Local Govt's	60,972	57,006	60,000
690	Other Revenue, State	1,503,356	1,437,609	1,390,863
Federal Sources				
710	Transit of Aids	-	-	-
720	Impact Aid	-	-	-
730	Special Projects Grants	81,368	79,681	281,558
740	Payment for Services	-	-	-
750	ECIA, Title I and VI	225,262	249,974	238,546
780	District Federal Aid	55,035	71,335	50,000
790	Other Revenue, Federal	-	-	-
Other Financing Sources				
850	Reorganizational Settlement	-	-	-
860	Compensation, Fixed Assets	23,316	-	-
870	Long-Term Obligations	-	-	-
890	Miscellaneous	-	-	-
Other Revenues				
960	Adjustments	7,282	91,114	-
970	Refund of Disbursement	135,429	30,680	20,000
980	Medical Service Reimbursements	-	-	-
990	Miscellaneous	13,599	23,441	9,633
Total Revenues & Other Financing Sources		24,516,192	24,237,220	25,081,278
Expenditures & Other Financing Uses				
		Audited	Unaudited	Proposed
Instruction		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
110 000	Undifferentiated Curriculum	4,582,599	4,409,375	4,142,839
120 000	Regular Curriculum	4,404,578	4,534,295	4,640,018
130 000	Vocational Curriculum	1,104,842	1,159,706	1,296,979
140 000	Physical Curriculum	691,540	705,104	703,641
160 000	Co-Curricular Activities	365,105	344,358	375,880
170 000	Gifted and Talented Curriculum	56,212	155,538	161,550

School District of Jefferson
2020-21
Format for Budget Adoption

		Audited	Unaudited	
		2018-19	Actual	Proposed
Support Services		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
210 000	Pupil Services	488,107	504,578	524,467
220 000	Instructional Staff Services	918,312	901,648	943,838
230 000	General Administration	396,108	351,609	345,768
240 000	School Building Administration	1,431,943	1,519,233	1,480,358
250 000	Business Administration	4,456,725	4,286,480	4,394,098
260 000	Central Services	629,774	464,513	514,757
270 000	Insurance & Judgments	224,876	256,713	266,810
280 000	Debt Services	-	-	-
290 000	Other Support Services	83,326	124,803	601,433
Non-Program Transactions				
410 000	Interfund Operating Transfers	2,765,574	2,546,805	2,378,321
430 000	General Tuition Payments	1,538,589	1,817,570	2,309,521
490 000	Other Non-Program Transactions	944	16,533	1,000
Total Expenditures & Other		24,139,153.36	24,098,860.82	25,081,278
Financing Uses				
SPECIAL PROJECTS FUND (FUND 20)				
		Audited	Unaudited	
		<u>2018-19</u>	<u>Actual</u>	<u>Proposed</u>
		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
900 000	Beginning Fund Balance	201,056	209,869	167,395
900 000	Ending Fund Balance	209,869	167,395	167,395
Total Revenues & Other Financing Sources		4,194,518	4,133,514	3,722,384
100 000	Instruction	2,881,137	2,843,327	2,624,955
200 000	Support Services	1,010,269	997,300	925,560
400 000	Non-Program Transactions	294,299	335,362	171,869
Total Expenditures & Other Financing Uses		4,185,705	4,175,988	3,722,384
DEBT SERVICE FUND (FUND 30)				
		Audited	Unaudited	
		<u>2018-19</u>	<u>Actual</u>	<u>Proposed</u>
		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
900 000	Beginning Fund Balance	455,261	458,296	454,501
992 000	Residual Equity Transfers In (Out)	-	-	-
900 000	Ending Fund Balance	458,296	454,501	452,404
Total Revenues & Other Financing Sources		4,011,361	4,028,257	4,189,484
281 000	Long-Term Capital Debt	276,750	3,813,935	3,966,886
282 000	Refinancing	-	-	-
289 000	Other Long-Term Debt	3,731,576	218,118	224,695
Total Expenditures & Other Financing Uses		4,008,326	4,032,053	4,191,581
842 000	Indebtedness, End of Year	31,400,000	28,790,000	26,000,000

School District of Jefferson
2020-21
Format for Budget Adoption

CAPITAL PROJECTS FUND (FUND 40)			Unaudited	
		Audited	Actual	Proposed
		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
900 000	Beginning Fund Balance	700,000	1,112,086	1,143,331
900 000	Ending Fund Balance	1,112,086	1,143,331	1,173,331
Total Revenues & Other Financing Sources		412,086	31,245	30,000
100 000	Instruction	-	-	-
200 000	Support Services	-	-	-
300 000	Community Services	-	-	-
400 000	Non-Program Transactions	-	-	-
Total Expenditures & Other Financing Uses		-	-	-
FOOD SERVICE FUND (FUND 50)			Unaudited	
		Audited	Actual	Proposed
		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
900 000	Beginning Fund Balance	329,973	303,268	202,996
992 000	Residual Equity Transfers (Out)	-	-	-
900 000	Ending Fund Balance	303,268	202,996	188,980
Total Revenues & Other Financing Sources		1,114,411	1,013,241	1,167,944
200 000	Support Services	1,141,116	1,113,514	1,181,960
400 000	Non-Program Transactions	-	-	-
Total Expenditures & Other Financing Uses		1,141,116	1,113,514	1,181,960
AGENCY FUND (FUND 60)			Unaudited	
		Audited	Actual	Proposed
		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
700 000	Assets	86,750	74,985	74,985
800 000	Liabilities	86,750	74,985	74,985
RETIREMENT TRUST FUND (FUND 70)			Unaudited	
		Audited	Actual	Proposed
		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
900 000	Beginning Fund Balance	346,784	362,076	381,102
900 000	Ending Fund Balance	362,076	381,102	405,189
Total Revenues & Other Financing Sources		213,705	268,784	405,809
200 000	Support Services	-	-	-
400 000	Non-Program Transactions	198,413	249,759	381,722
Total Expenditures & Other Financing Uses		198,413	249,759	381,722

School District of Jefferson
2020-21
Format for Budget Adoption

COMMUNITY SERVICE FUND (FUND 80)			Unaudited	
		Audited	Actual	Proposed
		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
900 000	Beginning Fund Balance	29,904	23,890	15,504
992 000	Residual Equity Transfers (Out)	-	-	-
900 000	Ending Fund Balance	23,890	15,504	15,504
Total Revenues & Other Financing Sources		55,038	56,678	68,576
100 000	Instruction	-	-	-
200 000	Support Services	-	-	-
300 000	Community Services	61,052	65,064	68,576
400 000	Non-Program Transactions	-	-	-
Total Expenditures & Other Financing Uses		61,052	65,064	68,576
PACKAGE & COOPERATIVE PROGRAM (FUND 90)			Unaudited	
		Audited	Actual	Proposed
		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
900 000	Beginning Fund Balance	-	-	-
900 000	Ending Fund Balance	-	-	-
Total Revenues & Other Financing Sources		50,967	45,790	44,177
100 000	Instruction	13,519	17,454	16,292
200 000	Support Services	13,093	11,487	11,106
400 000	Non-Program Transactions	24,355	16,849	16,779
Total Expenditures & Other Financing Uses		50,967	45,790	44,177
PROPOSED PROPERTY TAX LEVY				
The proposed tax levy for each fund is included in the revenues for such fund				
under Source 210				
			Unaudited	
		Audited	Actual	Proposed
FUND		<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
General Fund		8,202,974	8,005,232	8,659,179
Debt Service Fund		3,157,977	3,228,687	3,402,166
Capital Expansion Fund		-	-	-
Community Service Fund		35,441	47,441	57,919
Total School Levy		11,396,392	11,281,360	12,119,264

2020-21

PROPOSED REVENUES

BY SOURCE

2020-2021 Proposed Revenues By Source

		Actual	Actual	Unaudited	Proposed	
		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Change %</u>
Fund 10	General Fund					
190	Operating Transfers - In	2,368	6,011	1,568	-	-----
	Total Interfund Transfers	2,368	6,011	1,568	-	-----
211	Property Taxes	7,282,110	8,202,974	8,005,232	8,659,179	8.17%
213	Mobile Home Taxes	56,155	70,060	67,509	72,000	6.65%
244	Services Provided Local Governments	-	-	4,784	-	-----
271	Athletic Admissions	20,376	14,676	17,897	14,300	-20.10%
279	Other Athletic Income	6,202	3,150	1,996	-	-----
280	Interest on Investments	31,134	54,393	27,315	30,000	9.83%
291	Gifts, Fundraising	-	-	10,485	-	-----
292	Student Fees	89,463	77,203	62,333	72,175	15.79%
297	Student Fines/Chromebook Sales	80	2,658	5,005	4,350	-13.09%
	Total Local Revenue	7,485,519	8,425,114	8,202,557	8,852,004	7.92%
345	Open Enrollment Tuition	1,285,193	1,347,532	1,478,545	1,801,550	21.85%
348	Transportation Fees from Other Districts	-	-	4,543	-	-100.00%
349	Payments for Other Services	12,636	12,289	9,030	3,480	-61.46%
	Total Inter-District	1,297,829	1,359,821	1,492,118	1,805,030	20.97%
590	Payments from CESAs	3,338	3,146	2,953	3,400	15.14%
	Total Revenues from Intmed. Sources	3,338	3,146	2,953	3,400	15.14%
612	Transportation Aid	54,652	57,964	55,950	53,275	-4.78%
613	Library Aid	84,816	82,962	90,699	81,403	-10.25%
619	Per Pupil Adjustment Aid	-	-	6,715	-	-----
621	Equalization Aid	12,679,288	12,312,816	12,221,083	12,194,686	-0.22%
630	State Grants	20,570	55,605	37,689	30,000	-20.40%
641	State Tuition Payments	4,975	11,427	-	-	-----
660	State Revenue Through Local Governments	53,409	60,972	57,006	60,000	5.25%

2020-2021 Proposed Revenues By Source

		Actual	Actual	Unaudited	Proposed	
		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Change %</u>
691	Aid for Computers and Personal Property	16,004	62,857	57,489	57,489	0.00%
695	Per Pupil Adjustment Aid	888,750	1,255,680	1,380,120	1,333,374	-3.39%
699	School Safety Grant	-	184,819	-	-	-----
	Total State Sources	13,802,464	14,085,102	13,906,751	13,810,227	-0.69%
730	Federal CARES Act Funding	-	-	-	198,053	-----
780	Medicare - SBS Cost Settlements	36,343	55,035	71,335	50,000	-29.91%
	Total Federal Sources	36,343	55,035	71,335	248,053	247.73%
860	Insurance Claim Receipts	3,364	-	-	-	-----
861	Sale of Fixed Assets	42,176	23,316	-	-	-----
	Total Sale of Fixed Assets	45,540	23,316	-	-	-----
964	Insurance Dividends	-	7,282	91,114	-	-----
971	Aidable Reimbursements	135,974	135,429	30,680	20,000	-34.81%
972	Non-Aidable Payments	104	-	-	-	-----
990	Miscellaneous Revenue	9,493	13,599	23,441	9,633	-58.91%
	Total Other	145,571	156,310	145,236	29,633	-79.60%
	Total Fund 10 Revenues	22,818,970	24,113,855	23,822,518	24,748,347	3.89%
Fund 11	Federal/State Grants					
291	Donations/Gifts from Local Sources	37,293	54,442	53,500	-	-100.00%
315	State Aid Transit from Wisconsin Schools	15,172	29,024	6,897	-	-100.00%
630	State Special Grants	13,920	12,240	24,649	10,880	-55.86%
730	Federal Project Aid	81,193	81,368	79,681	83,505	4.80%
751	Title I	252,386	225,262	249,974	238,546	-4.57%
	Total Fund 11 Revenues	399,964	402,337	414,702	332,931	-19.72%
	Total Funds 10 and 11 Revenues	23,218,934	24,516,191	24,237,220	25,081,278	3.48%

2020-2021 Proposed Revenues By Source

		Actual	Actual	Unaudited	Proposed	
		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Change %</u>
Fund 21	<u>Special Revenue Trust Fund</u>					
280	Interest Income	393	2,246	742	-	-----
291	Gifts/Donations	111,082	94,949	69,511	8,812	-87.32%
	Total Fund 21 Revenues	111,474	97,196	70,253	8,812	-87.46%
Fund 22	<u>District Activity Accounts</u>					
280	Interest Income	212	1,013	1,354	-	-----
291	Gifts/Donations	255,468	291,597	181,388	-	-----
969	Other Adjustments	-	-	-	-	-----
	Total Fund 22 Revenues	255,680	292,610	182,741	-	-----
Fund 27	<u>Special Education</u>					
110	Transfer from General Fund	2,277,169	2,365,574	2,546,805	2,378,321	-6.62%
516	Transit of State Aid from CESA	5,844	-	930	-	-----
517	Transit of Federal Aid from CESA	500	-	-	-	-----
610	State Special Education Aid	722,190	745,588	763,436	818,605	7.23%
625	State High Cost Payment	51,245	36,778	27,104	25,000	-7.76%
630	State Grants (Transition Readiness)	-	-	26,012	-	-100.00%
697	Other State Aid	2,000	4,000	18,000	-	-----
711	High Cost Special Education Aid	13,285	9,832	-	-	-----
730	Federal Entitlements	462,432	605,541	462,044	458,171	-0.84%
780	Federal Reimbursement - Medicaid	39,781	37,399	37,559	35,000	-6.81%
990	Miscellaneous Revenue Adjustments	208	-	-	-	-----
	Total Fund 27 Revenues	3,574,654	3,804,712	3,881,890	3,715,097	-4.30%
Fund 38	<u>Non-Referendum Debt</u>					
211	Property Taxes	488,031	484,563	492,481	496,698	0.86%
280	Interest on Investments	763	1,549	742	500	-32.64%
	Total Non-Referendum Debt	488,794	486,112	493,223	497,198	0.81%

2020-2021 Proposed Revenues By Source

		Actual	Actual	Unaudited	Proposed	
		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Change %</u>
Fund 39	<u>Referendum Debt</u>					
211	Property Taxes	2,563,502	2,673,414	2,736,206	2,905,468	6.19%
280	Interest on Investments	3,929	9,859	5,246	4,000	-23.75%
749	Transfer from Fund 49 Close Out	-	-	-	-	-----
971	Federal Subsidy Payments	858,742	841,976	793,582	782,818	-1.36%
	Total Referendum Debt	3,426,173	3,525,249	3,535,034	3,692,286	4.45%
Fund 46	<u>Long-Term Capital Improvement Trust Fund</u>					
110	Inter-fund Transfer	700,000	400,000	-	-	-----
280	Interest on Investments	-	12,086	31,245	30,000	-----
	Total Long-Term Capital Improvement Tru	700,000	412,086	31,245	30,000	-----
Fund 50	<u>Food Service Fund</u>					
250	Food Service Sales	464,304	454,592	313,017	403,982	29.06%
280	Interest Income	3,010	6,343	3,181	4,350	36.74%
610	State Reimbursements	21,921	82,732	19,508	20,517	5.17%
710	Federal Reimbursements	704,173	569,375	677,535	739,095	9.09%
860	Sale of Fixed Assets	7,100	1,370	-	-	-----
971	Miscellaneous Sources	2,558	-	-	-	-----
	Total Food Service	1,203,066	1,114,411	1,013,241	1,167,944	15.27%
Fund 73	<u>Retirement Trust Fund</u>					
280	Interest Income	4,931	5,371	6,537	5,000	-23.51%
951	Retirement Trust Contributions	243,105	208,334	262,247	400,809	52.84%
	Total Retirement Trust Fund	248,036	213,705	268,784	405,809	50.98%
Fund 80	<u>Community Service Fund</u>					
211	Property Taxes	27,348	35,441	47,441	57,919	22.09%
270	Open Swim and Work Permits	1,833	1,049	1,739	2,553	46.84%
290	Community Use	9,509	18,548	7,498	8,104	8.08%

2020-2021 Proposed Revenues By Source

		Actual	Actual	Unaudited	Proposed	
		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>Change %</u>
	Total Community Service Fund	38,690	55,038	56,678	68,576	20.99%
Fund 99	<u>Package & Cooperative</u>					
270	Athletic Admissions and Income	13,954	12,945	13,781	7,364	-46.57%
290	Local Sources	50	-	1,392	-	-----
710	Federal Reimbursements	34,090	38,022	30,617	36,813	20.24%
	Total Package & Cooperative Fund	48,094	50,967	45,790	44,177	-3.52%
	Total Property Tax Levy All Funds	10,360,991	11,396,392	11,281,360	12,119,264	7.43%

2020-21

PROPOSED EXPENDITURES

BY LOCATION

2020-2021
Proposed Expenditures By Location

		Actual	Actual	Unaudited	Proposed		
	Location	2017-18	2018-19	Actual	Budget	\$	%
				2019-20	2020-21	Change	Change
Fund 10							
101	4-K Program	321,031	266,998	310,959	309,333	(1,626)	-0.52%
102	East Elementary	75,191	71,795	70,850	72,750	1,900	2.68%
104	Sullivan Elementary	36,158	45,425	33,775	42,750	8,975	26.57%
105	West Elementary	76,035	69,511	71,209	61,500	(9,709)	-13.63%
201	Middle School	103,599	97,008	113,961	116,290	2,329	2.04%
401	High School	262,884	281,795	209,634	222,468	12,834	6.12%
405	High School - Act 59	15,809	14,011	22,633	49,953	27,320	120.71%
710	Buildings & Grounds (non-utilities)	514,680	431,225	487,927	432,350	(55,577)	-11.39%
	Utilities	456,571	432,183	386,829	469,325	82,496	21.33%
711	District Projects	500,854	865,889	886,628	643,018	(243,610)	-27.48%
712	School Safety	-	202,751	24,221	10,000	(14,221)	-58.71%
800	District Wide (inc. cont.)	729,328	409,012	17,407	13,825	(3,582)	-20.58%
801	Salaries and Benefits	13,534,312	14,072,470	14,507,773	14,869,456	361,683	2.49%
805	Dist. Library Media	465	441	610	500	(110)	-18.02%
810	Special Education	2,277,169	2,365,574	2,546,805	2,378,321	(168,484)	-6.62%
811	Open Enrollment	1,357,848	1,328,018	1,680,046	2,055,775	375,729	22.36%
814	ELL	1,415	2,255	1,674	3,000	1,326	79.21%
815	Mentoring (JEA)	12,206	8,568	9,921	10,293	372	3.75%
816	UW Whitewater Master's Cohort	-	9,600	6,982	3,483	(3,499)	-----
820	District Misc.	26,549	41,440	64,559	42,875	(21,684)	-33.59%
821	CESA Programs	1,979	2,248	2,261	2,370	109	4.81%
822	Challenge Program	5,133	3,418	2,648	4,870	2,222	83.93%
823	District Inservice	30,914	42,528	22,743	26,600	3,857	16.96%
824	Pupil Services	22,529	22,805	4,088	9,010	4,922	120.40%
826	Auditorium	7,503	10,204	2,195	2,000	(195)	-8.87%
827	Summer School	296,108	305,978	197,909	189,750	(8,159)	-4.12%
828	District Assessment	30,467	27,186	31,110	25,344	(5,766)	-18.53%
829	Curriculum Office	2,407	3,262	4,313	3,175	(1,138)	-26.39%
830	District Office	165,526	150,690	144,600	155,111	10,511	7.27%

**2020-2021
Proposed Expenditures By Location**

		Actual	Actual	Unaudited	Proposed		
	Location	2017-18	2018-19	Actual	Budget	\$	%
				2019-20	2020-21	Change	Change
831	Board of Education	63,656	128,121	79,124	66,309	(12,815)	-16.20%
831	Business Insurance	194,117	224,876	256,713	266,810	10,097	3.93%
832	Early Retirement	4,408	8,773	790	381,722	380,932	48221.69%
833	Curriculum Work	21,021	26,988	21,499	26,450	4,951	23.03%
834	District Public Relations	17,955	16,912	18,471	11,643	(6,828)	-36.97%
850	Transportation	652,445	653,011	589,664	715,863	126,199	21.40%
861	CARES Act	-	-	31,545	198,053	166,508	-----
873	Dist. At-Risk Program	87,167	84,546	96,417	94,442	(1,975)	-2.05%
874	JEDI Virtual School	57,966	60,616	46,733	57,500	10,767	23.04%
880	Insurance Claims	14,389	14,873	84,879	5,000	(79,879)	-94.11%
882	Common School Funds	85,289	83,906	92,438	81,403	(11,035)	-11.94%
890	Curriculum Implement.	218,981	206,866	191,102	206,010	14,908	7.80%
891	Instructional Comp.	548,481	535,198	324,856	370,001	45,145	13.90%
						-	
	Total District	22,830,543	23,628,973	23,700,500.19	24,706,701	1,006,201	4.25%
Fund 11						-	
102	East Elementary (Spark Grant)	4,985	7,218	-	-	-	-----
104	Sullivan Elementary (Spark Grant)	17,989	6,230	-	-	-	-----
105	West CLC/Math/Microsoft Grants	-	-	-	-	-	-----
105	West Elementary (Spark Grants)	6,982	1,660	1,057	-	(1,057)	-----
201	Middle School (Spark Grant/Jazz So	-	4,942	500	-	(500)	-100.00%
401	Youth Apprenticeship/WalMart Grant	15,172	13,033	6,208	-	(6,208)	-100.00%
404	Pupil Services (Spark/Shopko Grants	2,068	-	-	-	-	-----
809	Mental Health Grant	37,293	41,007	30,534	41,646	11,112	-----
810	Mental Health Consortium	-	6,654	-	-	-	-----
814	ESL Grant	22,253	22,235	19,623	19,623	0	0.00%
815	Mentoring Grant	-	9,450	13,769	-	(13,769)	-100.00%
817	COVID-19 Community Support	-	-	5,757			
823	Educator Effectiveness Grant	13,920	12,240	10,880	10,880	-	0.00%
824	Homeless/Spark Grants	3,209	-	-	-	-	-----
842	Title I	252,386	225,262	249,974	238,546	(11,428)	-4.57%

2020-2021
Proposed Expenditures By Location

		Actual	Actual	Unaudited	Proposed		
	Location	2017-18	2018-19	Actual	Budget	\$	%
				2019-20	2020-21	Change	Change
842	Title I - Focus School	-	-	-	-	-	-----
843	Title IV	5,503	14,189	8,797	12,230	3,433	39.02%
847	Eisenhower Grant	53,363	44,862	51,261	51,652	391	0.76%
						-	
	Total Federal	435,123	408,982	398,360	374,577	(23,783)	-5.97%
	Total General	23,265,665	24,037,955	24,098,861	25,081,278	982,417	4.08%
	Estimated Revenues	23,218,934	24,516,191	24,237,220	25,081,278		3.48%
	Over (Under) Budget	46,732	(478,236)	(138,359)	-		
Fund 21	Special Revenue Trust Fund						
102	East Elementary	20,454	12,154	12,857	25	(12,832)	-99.81%
104	Sullivan Elementary	20,607	18,840	2,002	-	(2,002)	-100.00%
105	West Elementary	6,652	34,857	28,299	1,680	(26,619)	-94.06%
201	Jefferson Middle School	16,706	14,841	13,216	647	(12,569)	-----
401	Jefferson High School	18,683	16,498	18,636	6,460	(12,176)	-65.34%
805	Library Media	-	650	-	-	-	-----
810	Special Education	197	6,897	1,241	-	(1,241)	-----
820	District Wide	-	1,352	1,050	-	(1,050)	-----
826	Auditorium	-	-	-	-	-	-----
	Total Fund 21 Expenditures	83,299	106,089	77,300	8,812	(68,488)	-88.60%
Fund 22	District Activity Accounts						
102	East Elementary	1,678	3,683	937	-	(937)	-----
104	Sullivan Elementary	3,416	6,483	2,614	-	(2,614)	-----
105	West Elementary	1,959	3,333	2,963	-	(2,963)	-----
201	Jefferson Middle School	13,961	9,991	5,539	-	(5,539)	-----
401	Jefferson High School	206,111	245,013	205,491	-	(205,491)	-----
800	District	55	25	8	-	(8)	-----
820	District Fitness	1,632	-	-	-	-	-----
894	Fischer Field	-	6,375	617	-	(617)	-----

**2020-2021
Proposed Expenditures By Location**

		Actual	Actual	Unaudited	Proposed		
	Location	2017-18	2018-19	Actual	Budget	\$	%
				2019-20	2020-21	Change	Change
	Total Fund 22 Expenditures	228,813	274,904	218,169	-	(218,169)	-----
Fund 27	<u>Special Education</u>						
808	Transition Readiness Grant	-	-	26,012	-	(26,012)	-100.00%
810	Special Education - District	3,076,736	3,165,459	3,355,650	3,243,029	(112,621)	-3.36%
810	Special Education - Federal	446,763	588,051	462,044	440,263	(21,781)	-4.71%
812	Spec. Ed. Summer	35,486	33,712	20,723	13,897	(6,826)	-32.94%
813	Early Childhood	15,668	17,490	17,461	17,908	447	2.56%
	Total Fund 27 Expenditures	3,574,654	3,804,712	3,881,890	3,715,097	(166,793)	-4.30%
Fund 38	<u>Non-Referendum Debt</u>						
831	Board of Education	482,605	487,458	496,668	503,295	6,628	1.33%
	Total Fund 38 Expenditures	482,605	487,458	496,668	503,295	6,628	1.33%
Fund 39	<u>Referendum Debt</u>						
831	Board of Education	3,433,693	3,520,868	3,535,385	3,688,286	152,901	4.32%
	Total Fund 39 Expenditures	3,433,693	3,520,868	3,535,385	3,688,286	152,901	4.32%
Fund 46							
		year one of trust	year two of trust	year three of trust	year four of trust		
401	District Maintenance Trust Fund	-	-	-	-	-	-----
	Total Fund 46 Expenditures	-	-	-	-	-	-----
Fund 50	<u>Food Service</u>						

2020-2021
Proposed Expenditures By Location

		Actual	Actual	Unaudited	Proposed		
	Location	2017-18	2018-19	Actual	Budget	\$	%
				2019-20	2020-21	Change	Change
105	West Elementary Grant	5,000	-	-	-	-	-----
860	Food Service	1,235,252	1,141,116	1,113,514	1,181,960	68,446	6.15%
	Total Fund 50 Expenditures	1,240,252	1,141,116	1,113,514	1,181,960	68,446	6.15%
Fund 73	Retirement Trust Fund						
800	District Payments	231,528	198,413	249,759	381,722	131,963	52.84%
	Total Fund 73 Expenditures	231,528	198,413	249,759	381,722	131,963	52.84%
Fund 80	Community Service						
102	East Elementary	2,088	1,873	2,163	2,786	623	28.79%
104	Sullivan Elementary	1,788	1,554	1,787	2,308	521	29.14%
105	West Elementary	2,476	3,237	2,713	2,848	135	4.99%
201	Middle School	45,865	46,777	47,909	49,727	1,818	3.80%
401	High School	2,837	3,516	2,180	2,403	223	10.23%
800	District-Wide	-	54	-	-	-	-----
820	District-Wide	945	675	293	400	108	36.75%
860	Food Service	1,203	10	1,202	1,145	(57)	-----
930	Community Use	1,585	3,356	6,818	6,959	141	2.07%
	Total Fund 80 Expenditures	58,787	61,052	65,064	68,576	3,512	5.40%
Fund 99	Package & Cooperative						
201	Middle School	-	-	1,123	-	(1,123)	-----
401	High School	14,004	12,945	14,051	7,364	(6,687)	-47.59%
403	Carl Perkins	34,090	38,022	30,617	36,813	6,196	20.24%
	Total Fund 90 Expenditures	48,094	50,967	45,790	44,177	(1,613)	-3.52%