

School District of Jefferson



EMPOWERING FUTURES TOGETHER

2017-18 BUDGET

August 28, 2017

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**SCHOOL DISTRICT OF JEFFERSON
2017-18 PROPOSED BUDGET
PRESENTATION**

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District Summary

The Jefferson School District's 2017-18 budget contains programs, staffing and services that will serve the students, staff and community members of the Jefferson School District for the 2017-18 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 2017-18 budget has been prepared based on anticipating a 13 student decrease in the number of students in the district's membership count (actual full time equivalencies) from the 2016-17 official third Friday in September count of 1,936. The membership figure plays a significant role in the development of the budget since the inception of the revenue limit formula. Since the formula is based on a district's three-year average membership, if the average increases, the budget is allowed to increase to accommodate for those additional students. In past years, the budget was also able to increase by a per pupil amount for the returning number of students. This has not been the case for a number of years. In 2017-18, it is anticipated that once again the allowed per pupil increase in the revenue limits, as dictated by the budget of the State of Wisconsin, will be \$0, but there is the likelihood that additional funds, based on student membership, will be available through per-pupil aid. The final figure is not yet known as the budget at the State level has not yet been finalized, but the budget does include an increase of \$50 per pupil in the categorical aid category. 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.

2016-17 Average: 1,989	2014 = 1,962	2015 = 2,029	2016 = 1,975
2017-18 Average: 1,989	2015 = 2,029	2016 = 1,975	est. 2017 = 1,962

For Jefferson, the three-year average is estimated to remain unchanged from 2016-17 to 2017-18. 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 2017-18 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 2016-17 school year that will be spent in the 2017-18 school year. The budget includes the second 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 2017 equalized valuation must be established by the Wisconsin Department of Revenue by October 1,

2017. Initial projections indicate that the district may see a much larger increase in values than it has over the past number of years. Early indications are that values could increase in excess of 6%. The available tax levy and state aid for 2017-18 will be determined by the Wisconsin Department of Instruction (DPI) by October 15, 2017, 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 2017-18.

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 23, 2017). 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 2017-18, the district is expected to see a slight decrease in state equalization aid of \$87,144 (-0.68%).

Projections for 2017-18 are:

Equalized Valuation	\$988,864,151	6.20% Increase
General/Grant Fund Revenues	\$ 22,369,505	0.85% Decrease (from 16-17 actuals)
General/Grant Fund Expenditures	\$ 22,407,810	1.14% Increase (from 16-17 actuals)
Tax Levy (All funds)	\$ 10,251,461	1.81% Increase
Mill Rate	\$ 10.37	4.13% Decrease

GENERAL DISTRICT INFORMATION: The School District of Jefferson consists of the City of Jefferson, and all or parts of the Towns of Aztalan, Concord, Farmington, Hebron, Jefferson, Oakland, and Sullivan, and the Village of Sullivan. In 2016-17 the tax levy of the district was divided in the following manner:

City of Jefferson	49.21%	Town of Jefferson	15.89%
Town of Aztalan	7.71%	Town of Oakland	1.09%
Town of Concord	2.09%	Town of Sullivan	11.05%
Town of Farmington	5.17%	Village of Sullivan	4.88%
Town of Hebron	2.91%		

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.

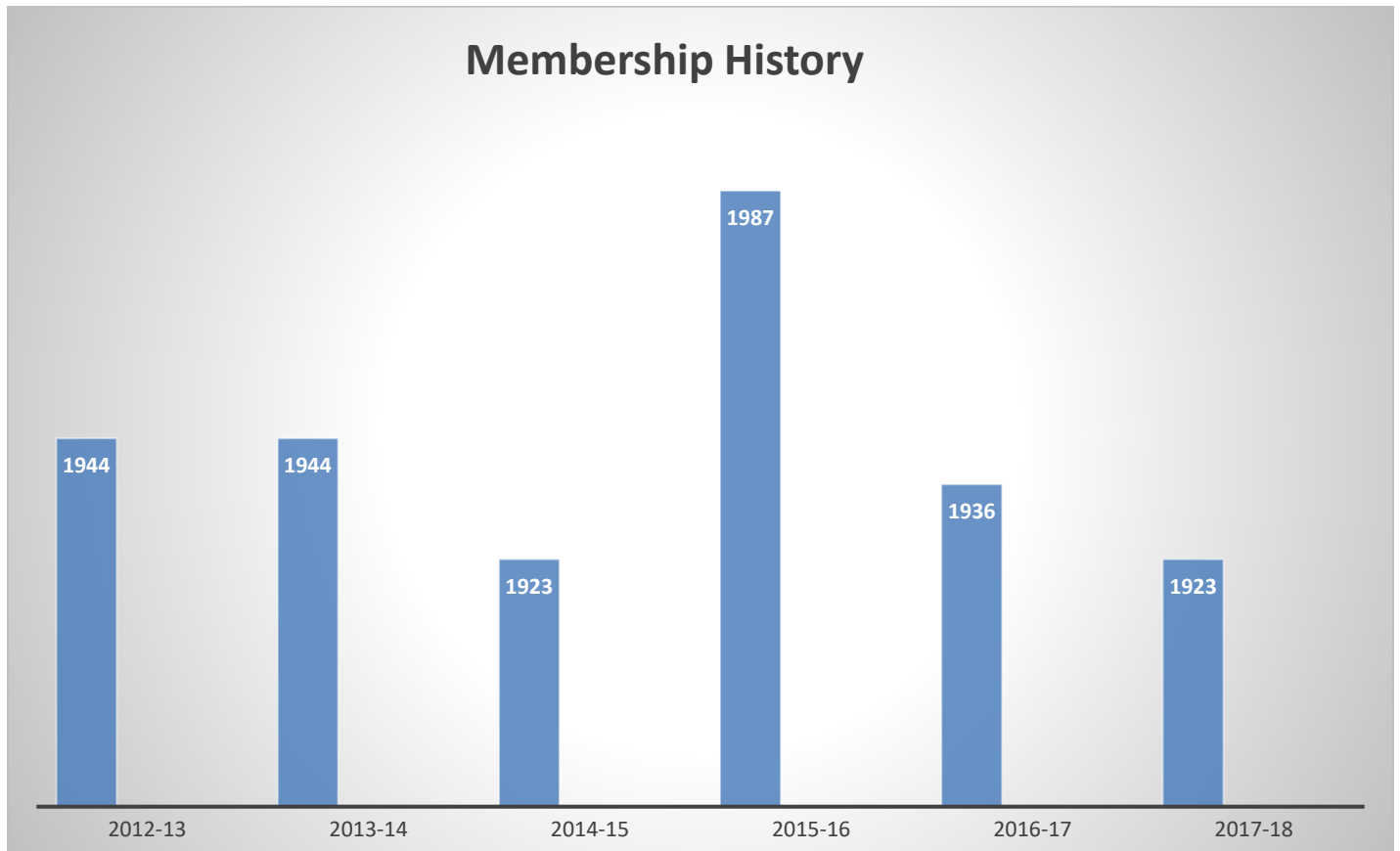
For your assistance, names of the present members of the Board of Education and members of the district's administrative team are listed on the cover page of the Budget Document.

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
2017-18 est.	7	65	114	1,737	1,923
2016-17	6	64	118	1,748	1,936
2015-16	7	70	125	1,785	1,987
2014-15	11	70	138	1,704	1,923
2013-14	11	72	144	1,717	1,944
2012-13	12	79	143	1,710	1,944



Revenue Assumptions

This section reviews the assumptions that were made in preparation of the preliminary drafts of the 2017-18 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 anticipated under the state budget. Although the State budget is not yet approved, there may be an increase in the per pupil adjustment aid. Currently \$250 per pupil, a \$50 increase in the per pupil categorical aid payment has been included in the budget. The district is expected to experience a decrease in its state equalization aid of \$87,144 (-0.68%), 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 2017-18 revenues include:

- ✓ An increase in property taxes levied of \$182,503 (1.81%).
- ✓ No change in the revenue limit per pupil membership amount.
- ✓ A per pupil categorical aid increase of \$50 per member.
- ✓ An estimated 2017-18 September membership count of 1,923.
- ✓ An estimated decrease in state equalization aid of \$87,144 (-0.68%).
- ✓ A 6.2% increase in the district's equalized valuation.
- ✓ A projected decrease in the mill rate of \$0.45 to \$10.37/thousand.

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

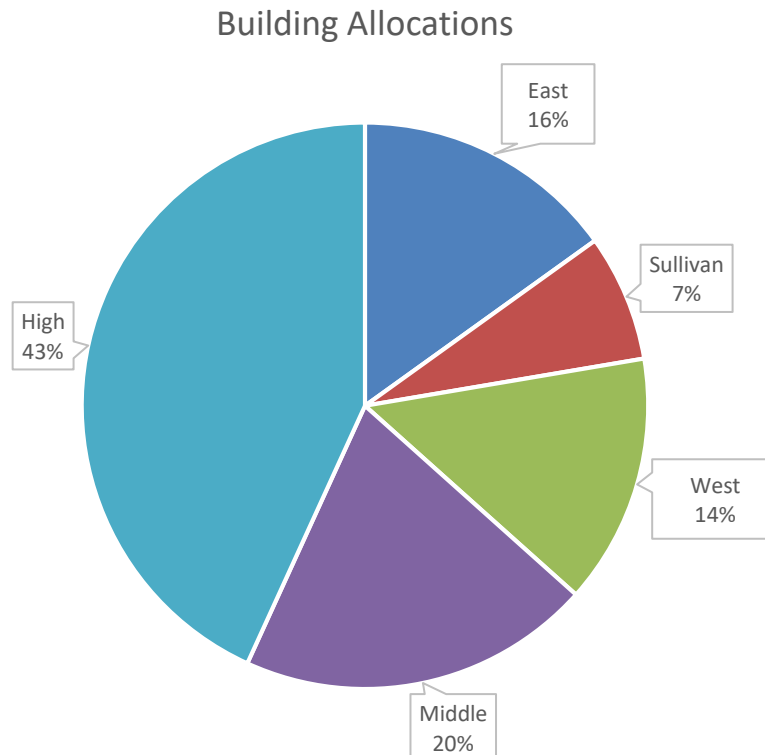
	2016-17	2017-18	Inc./(Dec.)	% Change
Property Tax Levy	\$10,068,958	\$10,251,461	\$182,503	1.81%
State Equalization Aid	\$12,837,510	\$12,750,366	(\$87,144)	(0.68%)
Other State Sources	\$1,444,556	\$1,445,219	\$663	0.05%
Federal Aid/Reimb/Grants	\$980,586	\$867,633	(\$112,953)	(11.52)
Federal Debt Subsidies/Refinancing	\$822,304	\$853,678	\$31,374	3.82%
Open Enrollment/Tuition	\$904,196	\$1,118,704	214,508	23.72%
Other Revenue	\$412,013	\$224,307	(\$187,706)	(45.56%)
TOTAL(without interfund transfers and refinancing)	\$27,470,123	\$27,511,368	\$41,245	0.15%

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 \$300/member).
- ✓ The revenue limit calculation is based on an estimated third Friday in September membership count of 1,923 and a summer school membership of 98.
- ✓ The total allowable change in the General Fund (Funds 10 and 11) budget is an increase of 1.13% from the 2016-17 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 \$548,230 which is broken down by building as follows:

Building	2017-18 Allocation
East Elementary	\$85,125
Sullivan Elementary	\$39,750
West Elementary	\$76,125
Jefferson Middle School	\$110,345
Jefferson High School	\$236,885
Total Building Allocations	\$548,230



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).

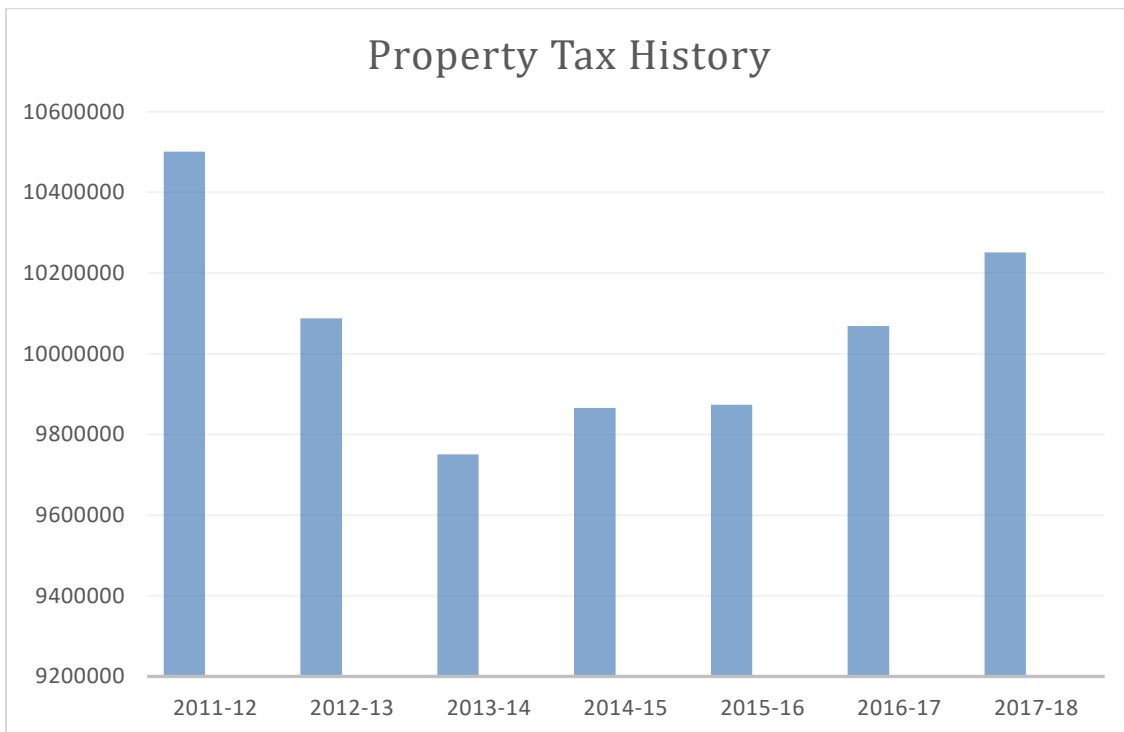
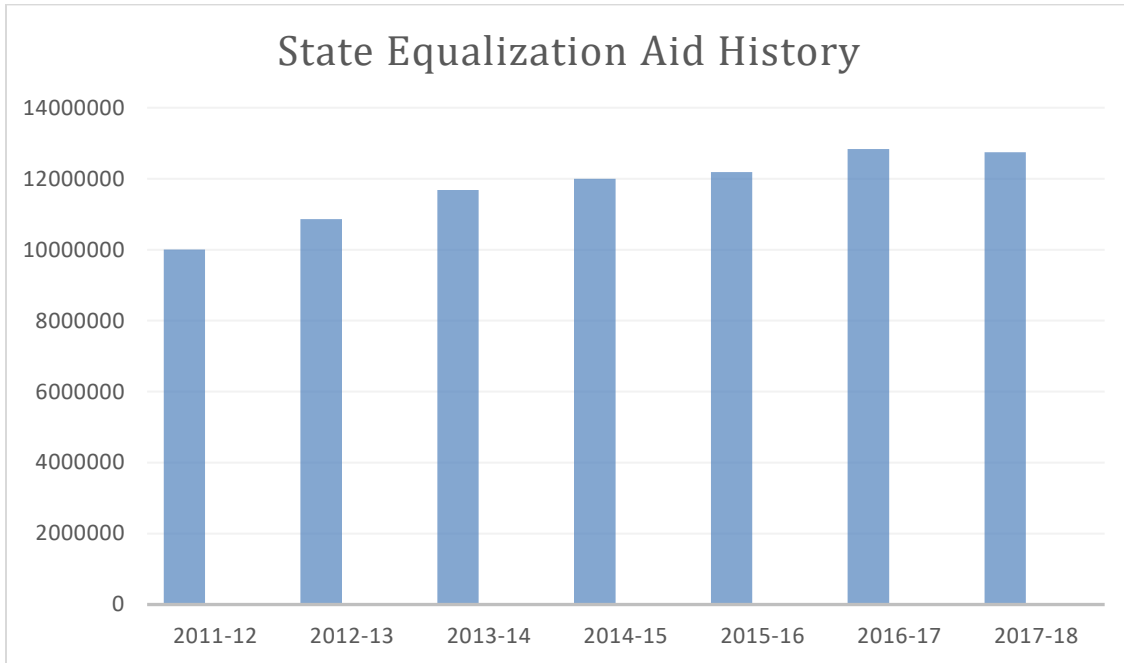
In 2014-15 the district issued new debt under Wisconsin Act 32 which allows for debt issuance outside of revenue limits for energy conservation projects. District projects completed with this debt issue included mechanical controls upgrades (Middle School), building envelope improvements (Middle, West, 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, 2017 Principal Bal.
Middle School/West (Bonds)	\$7.4 million	0.49-4.00%	3/01/2019	\$1,360,000
WRS Prior Service Liability (Bonds)	\$2.45 million	0.49-5.22%	3/01/2025	\$1,630,000
High School (QSCBs)	\$15.835 million	5.25-5.30%	3/01/2026	\$15,835,000
High School (Bonds – Phase I)	\$3.385 million	2.00-4.00%	3/01/2027	\$3,340,000
High School (Bonds – Phase II)	\$7.65 million	3.00-4.00%	3/01/2030	\$7,505,000
High School (QECBs)	\$2.345 million	3.70-4.40%	3/01/2020	\$2,345,000
High School (Notes)	\$5.845 million	2.00-3.00%	3/01/2018	\$780,000
Energy Exemption (Bonds)	\$3.875 million	2.00-4.00%	3/01/2034	\$3,475,000
Total				\$36,270,000

Equalization Aid and Tax Levies

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



Equalized Valuation & Tax Mill Rate

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

Key Terms

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

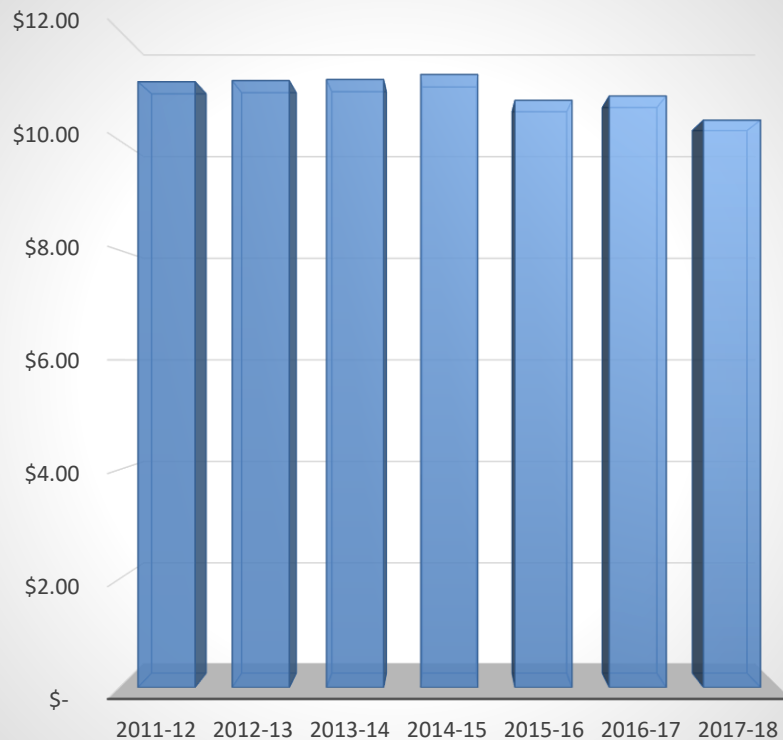
Table 4
SCHOOL DISTRICT OF JEFFERSON EQUALIZED VALUE HISTORY

Fiscal Year	Equalized Value (TIF Out)	\$ Increase	% Increase
2007-08	\$967,698,041	\$79,012,510	8.89%
2008-09	\$1,001,734,842	\$34,036,801	3.51%
2009-10	\$1,006,143,722	\$4,408,880	0.44%
2010-11	\$962,526,174	(\$43,617,548)	-4.34%
2011-12	\$948,763,625	(\$13,762,549)	-1.43%
2012-13	\$909,644,543	(\$39,119,082)	-4.13%
2013-14	\$877,593,321	(\$32,051,222)	-3.52%
2014-15	\$880,612,278	\$3,018,957	0.34%
2015-16	\$919,842,484	\$39,230,206	4.45%
2016-17	\$931,131,441	\$11,288,957	1.23%
2017-18 (est.)	\$988,861,590	\$57,730,149	6.20%
Change since 2007-08		\$21,163,549	2.19%

Table 5
SCHOOL DISTRICT OF JEFFERSON SCHOOL MILL RATE HISTORY

Fiscal Year	Mill Rate/Thousand	\$ Increase/Decrease	% Increase/Decrease
2007-08	\$7.53	(\$0.21)	(2.71%)
2008-09	\$8.04	\$0.51	6.77%
2009-10	\$8.82	\$0.78	9.70%
2010-11	\$10.18	\$1.36	15.42%
2011-12	\$11.07	\$0.89	8.74%
2012-13	\$11.09	\$0.02	0.18%
2013-14	\$11.11	\$0.02	0.20%
2014-15	\$11.20	\$0.09	1.18%
2015-16	\$10.73	(\$0.47)	(4.20%)
2016-17	\$10.81	\$0.08	0.75%
2017-18 (estimate)	\$10.37	(\$0.45)	(4.08%)
Change since 2007-08		\$2.84	37.72%

Mill Rate History 2010-11 to 2017-18



Open Enrollment

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

When the open enrollment option is selected by a family, the student attends the other district as if they live within that district except that no transportation is provided, unless designated under a special education IEP. On the financial end, the receiving district receives a certain amount per child from the state (\$6,748 for 2016-17 for regular education students and \$12,000 for students receiving special education services) as an adjustment on their equalization aid payments. Conversely, the equalization aid payment for the district from which the student is leaving is reduced by that same amount.

At the close of the initial open enrollment application window for the 2017-18 school year, including new and continuing applicants, there were 161 students approved to transfer into the district and 197 students approved to transfer out (net loss of 36 students). **The budgeted financial impact to the district for 2017-18, is a net loss of \$249,676.** These numbers will fluctuate as the students confirm whether or not they will truly be participating in the open enrollment program this year.

Other District Residents Transfers In to Jefferson

District	# of Students	District	# of Students
Cambridge	2	Milton	1
Fort Atkinson	41	Oconomowoc	7
Johnson Creek	51	Palmyra-Eagle	9
Lake Mills	17	Watertown	26
Madison	1	Whitewater	4
Marshall	2		
		Total	161

Jefferson District Residents Transfers to Other Districts

District	# of Students	District	# of Students
Appleton Virtual	1	McFarland/Appleton Virtual	5
Cambridge	5	Medford Virtual	2
Cambridge/Lake Mills	1	Milton	1
Fort Atkinson	85	Oconomowoc	17
Fort Atkinson/Lake Mills	1	Palmyra-Eagle	5
Johnson Creek	18	Watertown	3
Kettle Moraine	31	Waukesha	2
Lake Mills	15	West Allis-West Milwaukee	2
Marshall	1	Whitewater	2
		Total	197

WHAT IF ACTUAL ENROLLMENT IS DIFFERENT THAN PROJECTED?

As has been noted throughout this document, the 2017-18 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 15, 2017, 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 1,904, a decrease of 19 pupils.
- ✓ The district would be eligible for a declining enrollment exemption that would actually increase the revenue limit by \$68,177 for the 2017-18 school year, but that amount would need to be reduced from the budget in 2018-19.

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

- ✓ The district's membership count would be 1,942, an increase of 19 pupils.
- ✓ The district's revenue limit would increase by \$58,438 to help accommodate the additional students.

Final revenue limit changes to the proposed budget will be made by the Board of Education at its October 23, 2017, meeting.

2017-18

**NOTICE OF BUDGET
HEARING**

As Published August, 2017

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 28th of August, 2017, 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>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Beginning Fund Balance (930 000)		3,707,658	3,895,613	4,300,243
Residual Equity Transfers in (Out)		-	-	-
Total Ending Fund Balance		3,895,613	4,300,243	4,261,938
Revenues & Other Financing Sources				
Operating Transfers - In (Source 100)		2,433	3,613	-
Local Sources (Source 200)		7,212,378	7,391,492	7,339,213
Interdistrict Payments (Source 300+400)		821,690	917,362	1,122,204
Intermediate Sources (Source 500)		2,940	2,990	3,000
State Sources (Source 600)		12,745,731	13,585,488	13,473,605
Federal Sources (Source 700)		413,010	460,734	395,483
All Other Sources (Source 800+900)		91,327	198,578	36,000
Total Revenues & Other Financing Sources				
(Source 100 thru 900)		21,289,508	22,560,257	22,369,505
Expenditures & Other Financing Uses				
Instruction (Function 100 000)		10,661,835	10,829,507	11,081,904
Support Services (Function 200 000)		7,255,345	7,689,327	7,875,960
Non-Program Transactions (Function 400 000)		3,184,373	3,636,792	3,449,946
Total Expenditures & Other				
Financing Uses		21,101,553	22,155,626	22,407,810
SPECIAL PROJECTS FUND				
		<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Beginning Fund Balance		69,800	92,771	146,012
Ending Fund Balance		92,771	146,012	216,154
Revenues & Other Financing Sources		3,462,098	3,759,542	3,434,661
Expenditures & Other Financing Uses		3,439,127	3,706,302	3,434,661

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DEBT SERVICE FUND			Audited	Unaudited	Budget
			<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Beginning Fund Balance			648,569	579,040	452,831
Residual Equity Transfers In (Out)			-	-	-
Ending Fund Balance			579,040	452,831	442,292
Revenues & Other Financing Sources			3,707,382	3,720,391	3,504,803
Expenditures & Other Financing Uses			3,776,911	3,846,600	3,916,300
CAPITAL PROJECTS FUND			Audited	Unaudited	Budget
			<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Beginning Fund Balance			3,705	3,753	3,761
Ending Fund Balance			3,753	3,761	3,761
Revenues & Other Financing Sources			48	8	-
Expenditures & Other Financing Uses			-	-	-
FOOD SERVICE FUND			Audited	Unaudited	Budget
			<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Beginning Fund Balance			288,173	373,988	367,159
Residual Equity Transfers (Out)			-	-	-
Ending Fund Balance			373,988	367,159	367,159
Revenues & Other Financing Sources			1,260,913	1,202,195	1,311,662
Expenditures & Other Financing Uses			1,175,098	1,209,024	1,311,662
AGENCY FUND			Audited	Unaudited	Budget
			<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Assets			77,424	76,633	76,633
Liabilities			77,424	76,633	76,633
COMMUNITY SERVICE FUND			Audited	Unaudited	Budget
			<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Beginning Fund Balance			117,921	84,553	50,002
Residual Equity Transfers (Out)			-	-	-
Ending Fund Balance			84,553	50,002	30,002
Revenues & Other Financing Sources			25,447	20,740	41,972
Expenditures & Other Financing Uses			58,815	55,291	61,972
PACKAGE & COOPERATIVE PROGRAM			Audited	Unaudited	Budget
			<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Beginning Fund Balance			-	-	-
Ending Fund Balance			-	-	-
Revenues & Other Financing Sources			52,132	43,686	37,687
Total Expenditures & Other Financing Uses			52,132	43,686	37,687

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		Total Expenditures and other Financing Uses			
All Funds			Audited	Unaudited	Budget
			<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Gross Total Expenditures -- All Funds			29,603,637	31,016,529	31,170,092
Less: Interfund Transfers (Source 100) and Payments (Source 230)-- All Funds			1,967,382	2,272,866	2,079,066
Less: Refinancing Expenditures (Fund 30)			4,922	-	-
Net Total Expenditures -- All Funds			27,631,334	28,743,663	29,091,026
Percentage Increase -- Net Total Fund Expenditures From Prior Year				4.03%	1.21%
		PROPOSED PROPERTY TAX LEVY 2017-18			
FUND			Audited	Unaudited	Budget
			<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
General Fund			7,018,086	7,166,727	7,172,580
Debt Service Fund			2,850,579	2,897,772	3,051,533
Capital Expansion Fund			-	-	-
Community Service Fund			4,559	4,459	27,348
Total School Levy			9,873,224	10,068,958	10,251,461
Percentage Increase - Total Levy from Prior Year				1.98%	1.81%
The below listed new or discontinued programs have a financial impact on the proposed 2017-18 budget:					
DISCONTINUED PROGRAMS			FINANCIAL IMPACT		
None					
NEW PROGRAMS			FINANCIAL IMPACT		
None					

2017-18

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 2015-16, un-audited actual 2016-17, and proposed 2017-18.

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
2017-18
Format for Budget Adoption

			Audited	Unaudited	
			<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
Beginning Fund Balance (930 000)			3,707,658	3,895,613	4,300,243
Residual Equity Transfers In (Out)			-	-	-
(Account 992 000)					
Ending Fund Balance, Nonspendable			27,460	31,350	31,350
(Account 935 000)					
Ending Fund Balance, Unassigned			3,868,153	4,268,893	4,228,755
(Account 939 000)					
Total Ending Fund Balance			3,895,613	4,300,243	4,261,938
(Account 930 000)					
Revenues & Other Financing Sources					
100 Operating Transfers - In			2,433	3,613	-
Local Sources					
210 Property Taxes			7,106,544	7,228,537	7,234,580
220 Payment in Lieu of Taxes			-	-	-
230 Interfund Payments			-	-	-
240 Payments for Services			-	-	-
260 Non-Capital Sales			-	-	-
270 School Activity Income			20,801	19,271	14,951
280 Interest on Investments			4,724	13,382	7,500
290 Other Revenue, Local Sources			80,308	130,302	82,182
Other School Districts Within Wisconsin					
310 Transit of Aids			7,678	6,482	-
340 Payments for Services			814,012	910,880	1,122,204
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			2,940	2,990	3,000

School District of Jefferson
2017-18
Format for Budget Adoption

				Unaudited	
			Audited	Actual	Proposed
State Sources			2015-16	2016-17	2017-18
610	State Aid - Categorical		453,524	641,799	631,700
620	State Aid - General		12,185,939	12,837,510	12,750,366
630	Special Projects Grants		33,646	37,600	24,482
640	Payments for Services		1,482	-	1,000
650	State Youth Initiative Program		-	-	-
660	State Revenue Through Local Govt's		50,162	52,806	50,000
690	Other Revenue, State		20,977	15,772	16,057
Federal Sources					
710	Transit of Aids		-	-	-
720	Impact Aid		-	-	-
730	Special Projects Grants		112,856	102,403	75,150
740	Payment for Services		-	-	-
750	ECIA, Title I and VI		269,606	327,812	290,333
780	District Federal Aid		30,548	30,519	30,000
790	Other Revenue, Federal		-	-	-
Other Financing Sources					
850	Reorganizational Settlement		-	-	-
860	Compensation, Fixed Assets		780	61,022	-
870	Long-Term Obligations		-	36,436	-
890	Miscellaneous		-	-	-
Other Revenues					
960	Adjustments		-	1,068	-
970	Refund of Disbursement		72,895	90,895	30,000
980	Medical Service Reimbursements		-	-	-
990	Miscellaneous		17,652	9,158	6,000
Total Revenues & Other			21,289,508	22,560,257	22,369,505
Financing Sources					
Expenditures & Other Financing Uses				Unaudited	
			Audited	Actual	Proposed
Instruction			2015-16	2016-17	2017-18
110 000	Undifferentiated Curriculum		4,609,968	4,567,042	4,600,878
120 000	Regular Curriculum		4,237,594	4,301,224	4,339,284
130 000	Vocational Curriculum		865,404	926,404	1,092,596
140 000	Physical Curriculum		623,128	694,005	664,735
160 000	Co-Curricular Activities		307,905	320,179	325,220
170 000	Gifted and Talented Curriculum		17,836	20,654	59,191

School District of Jefferson
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Format for Budget Adoption

				Unaudited	
			Audited	Actual	Proposed
			2015-16	2016-17	2017-18
Support Services					
210 000	Pupil Services		482,671	441,136	467,489
220 000	Instructional Staff Services		743,723	770,378	729,428
230 000	General Administration		342,428	334,893	328,730
240 000	School Building Administration		1,317,171	1,318,129	1,296,719
250 000	Business Administration		3,687,063	4,050,968	3,934,412
260 000	Central Services		471,004	515,741	595,748
270 000	Insurance & Judgments		191,608	178,247	204,381
280 000	Debt Services		-	64,908	31,485
290 000	Other Support Services		19,678	14,928	287,568
Non-Program Transactions					
410 000	Interfund Operating Transfers		1,967,382	2,272,866	2,079,066
430 000	General Tuition Payments		1,216,850	1,363,500	1,368,380
490 000	Other Non-Program Transactions		141	427	2,500
Total Expenditures & Other			21,101,553	22,155,626	22,407,810
Financing Uses					
SPECIAL PROJECTS FUND (FUND 20)				Unaudited	
			Audited	Actual	Proposed
			2015-16	2016-17	2017-18
900 000	Beginning Fund Balance		69,800	92,771	146,012
900 000	Ending Fund Balance		92,771	146,012	216,154
Total Revenues & Other Financing Sources			3,462,098	3,759,542	3,504,803
100 000	Instruction		2,540,138	2,715,227	2,532,191
200 000	Support Services		824,566	822,581	812,420
400 000	Non-Program Transactions		74,424	168,494	90,050
Total Expenditures & Other Financing Uses			3,439,127	3,706,302	3,434,661
DEBT SERVICE FUND (FUND 30)				Unaudited	
			Audited	Actual	Proposed
			2015-16	2016-17	2017-18
900 000	Beginning Fund Balance		648,569	579,040	452,831
992 000	Residual Equity Transfers In (Out)		-	-	-
900 000	Ending Fund Balance		579,040	452,831	442,292
Total Revenues & Other Financing Sources			3,707,382	3,720,391	3,905,761
281 000	Long-Term Capital Debt		3,576,715	3,647,441	3,713,645
282 000	Refinancing		4,922	-	-
289 000	Other Long-Term Debt		195,275	199,159	202,655
Total Expenditures & Other Financing Uses			3,776,911	3,846,600	3,916,300
842 000	Indebtedness, End of Year		38,510,000	36,270,000	33,910,000

School District of Jefferson
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Format for Budget Adoption

CAPITAL PROJECTS FUND (FUND 40)		Unaudited	
		Audited	Actual
		<u>2015-16</u>	<u>2016-17</u>
			Proposed
			<u>2017-18</u>
900 000	Beginning Fund Balance	3,705	3,753
900 000	Ending Fund Balance	3,753	3,761
	Total Revenues & Other Financing Sources	48	8
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
		<u>2015-16</u>	<u>2016-17</u>
			Proposed
			<u>2017-18</u>
900 000	Beginning Fund Balance	288,173	373,988
992 000	Residual Equity Transfers (Out)	-	-
900 000	Ending Fund Balance	373,988	367,159
	Total Revenues & Other Financing Sources	1,260,913	1,202,195
200 000	Support Services	1,175,098	1,209,024
400 000	Non-Program Transactions	-	-
	Total Expenditures & Other Financing Uses	1,175,098	1,209,024
AGENCY FUND (FUND 60)		Unaudited	
		Audited	Actual
		<u>2015-16</u>	<u>2016-17</u>
			Proposed
			<u>2017-18</u>
700 000	Assets	77,424	76,633
800 000	Liabilities	77,424	76,633
RETIREMENT TRUST FUND (FUND 70)		Unaudited	
		Audited	Actual
		<u>2015-16</u>	<u>2016-17</u>
			Proposed
			<u>2017-18</u>
900 000	Beginning Fund Balance	273,384	307,980
900 000	Ending Fund Balance	307,980	330,277
	Total Revenues & Other Financing Sources	621,380	362,620
200 000	Support Services	-	-
400 000	Non-Program Transactions	586,784	340,323
	Total Expenditures & Other Financing Uses	586,784	340,323

School District of Jefferson
2017-18
Format for Budget Adoption

COMMUNITY SERVICE FUND (FUND 80)			Unaudited	
		Audited	Actual	Proposed
		<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
900 000	Beginning Fund Balance	117,921	84,553	50,002
992 000	Residual Equity Transfers (Out)	-	-	-
900 000	Ending Fund Balance	84,553	50,002	30,002
Total Revenues & Other Financing Sources		25,447	20,740	41,972
100 000	Instruction	-	-	-
200 000	Support Services	-	-	-
300 000	Community Services	58,815	55,291	61,972
400 000	Non-Program Transactions	-	-	-
Total Expenditures & Other Financing Uses		58,815	55,291	61,972
PACKAGE & COOPERATIVE PROGRAM (FUND 90)			Unaudited	
		Audited	Actual	Proposed
		<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
900 000	Beginning Fund Balance	-	-	-
900 000	Ending Fund Balance	-	-	-
Total Revenues & Other Financing Sources		52,132	43,686	37,687
100 000	Instruction	11,152	10,966	9,637
200 000	Support Services	13,145	13,334	9,950
400 000	Non-Program Transactions	27,835	19,386	18,100
Total Expenditures & Other Financing Uses		52,132	43,686	37,687
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>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>
General Fund		7,018,086	7,166,727	7,172,580
Debt Service Fund		2,850,579	2,897,772	3,051,533
Capital Expansion Fund		-	-	-
Community Service Fund		4,559	4,459	27,348
Total School Levy		9,873,224	10,068,958	10,251,461

2017-18

PROPOSED REVENUES

BY SOURCE

2017-2018 Proposed Revenues By Source

		Actual	Actual	Actual	Proposed	
		<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Change %</u>
Fund 10	<u>General Fund</u>	.				
190	Operating Transfers - In	2,486	2,433	3,613	-	-----
	Total Interfund Transfers	2,486	2,433	3,613	-	-----
211	Property Taxes	7,048,647	7,018,186	7,166,727	7,172,580	0.08%
213	Mobile Home Taxes	63,983	51,111	61,810	62,000	0.31%
219	TIF Closeout Payments	-	37,247	-	-	-----
271	Athletic Admissions	15,851	18,766	16,817	14,951	-11.09%
279	Other Athletic Income	1,830	2,035	2,454	-	-----
280	Interest on Investments	2,876	4,724	14,461	7,500	-48.14%
291	Donations - Greenhouse Project	6,669	2,700	-	-	-----
292	Student Fees	73,964	73,810	85,814	80,606	-6.07%
293	Rentals	853	1,991	1	1,076	-----
297	Student Fines	120	308	533	500	-6.14%
	Total Local Revenue	7,214,794	7,210,878	7,348,617	7,339,213	-0.13%
345	Open Enrollment Tuition	758,160	805,659	904,196	1,118,704	23.72%
349	Payments for Other Services	6,980	8,352	6,684	3,500	-47.64%
	Total Inter-District	765,140	814,012	910,880	1,122,204	23.20%
590	Payments from CESAs	3,740	2,940	2,990	3,000	0.33%
	Total Revenues from Intmed. Sources	3,740	2,940	2,990	3,000	0.33%
612	Transportation Aid	33,080	63,492	67,420	35,000	-48.09%
613	Library Aid	89,936	91,082	77,379	-	-----
619	Per Pupil Adjustment Aid	296,400	298,950	497,000	596,700	20.06%
621	Equalization Aid	12,001,983	12,185,939	12,837,510	12,750,366	-0.68%
630	State Grants	28,000	21,352	24,000	24,482	2.01%

2017-2018 Proposed Revenues By Source

		Actual	Actual	Actual	Proposed	
		2014-15	2015-16	2016-17	2017-18	Change %
641	State Tuition Payments	5,472	1,482	-	1,000	-----
660	State Revenue Through Local Governments	48,751	50,162	52,806	50,000	-5.31%
691	Computer Aid	16,937	20,977	15,772	16,057	1.81%
	Total State Sources	12,520,559	12,733,437	13,571,888	13,473,605	-0.72%
780	Medicare - SBS Cost Settlements	42,701	30,548	30,519	30,000	-1.70%
	Total Federal Sources	42,701	30,548	30,519	30,000	-1.70%
860	Insurance Claim Receipts	16,505	-	41,910	-	
861	Sale of Fixed Assets	10,382	780	19,112	-	-100.00%
	Total Sale of Fixed Assets	26,887	780	61,022	-	-100.00%
961	Cash Adjustments	-	-	-	-	-----
964	Insurance Dividends	-	-	1,068	-	-----
965	Self-Funded Benefit Cost Adjustment	-	-	-	-	-----
968	Debt Premium	-	-	-	-	-----
971	Aidable Reimbursements	65,037	72,895	90,895	30,000	-66.99%
972	Non-Aidable Payments	-	-	-		-----
990	Miscellaneous Revenue	35,971	16,452	43,494	6,000	-86.20%
	Total Other	101,007	89,347	135,456	36,000	-73.42%
	Total Fund 10 Revenues	20,677,314	20,884,374	22,064,985	22,004,022	-0.28%
Fund 11	Federal/State Grants					
291	Donations/Gifts from Local Sources	1,809	1,500	43,954	-	-100.00%
315	State Aid Transit from Wisconsin Schools	9,504	7,678	6,482	-	-----
630	State Special Grants	13,040	12,294	13,600	-	-100.00%
730	Federal Project Aid	198,069	112,856	102,403	75,150	-26.61%
751	Title I	249,334	269,606	327,812	290,333	-11.43%
990	Miscellaneous Revenue	17,500	1,200	2,100	-	-100.00%

2017-2018 Proposed Revenues By Source

		Actual	Actual	Actual	Proposed	
		<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Change %</u>
	Total Fund 11 Revenues	489,256	405,134	496,351	365,483	-26.37%
	Total Funds 10 and 11 and Fund Balance	21,166,570	21,289,508	22,561,337	22,369,505	-0.85%
Fund 21	<u>Special Revenue Trust Fund</u>					
280	Interest Income	1	16	9	-	-----
291	Gifts/Donations	59,080	102,955	74,992	-	-100.00%
349	Payment for Services	-	-	-	-	-----
990	Miscellaneous Sources	-	-	-	-	-----
	Total Fund 21 Revenues	59,081	102,972	75,001	-	-100.00%
Fund 22	<u>District Activity Accounts</u>					
280	Interest Income	94	108	133	-	-100.00%
291	Gifts/Donations	253,192	246,184	247,648	-	-100.00%
969	Other Adjustments	-	7,363	-	-	-----
	Total Fund 22 Revenues	253,286	253,656	247,781	-	-100.00%
Fund 27	<u>Special Education</u>					
110	Transfer from General Fund	1,930,717	1,967,382	2,272,866	2,079,066	-8.53%
316	Transit of Aids from Other Districts	-	-	-	-	-----
610	State Special Education Aid	726,535	695,275	696,578	716,980	2.93%
625	State High Cost Payment	-	848	-	5,000	-----
711	High Cost Special Education Aid	-	577	-	-	-----
730	Federal Entitlements	333,165	399,402	420,839	442,150	5.06%
780	Federal Reimbursement - Medicaid	31,309	41,987	46,477	30,000	-35.45%
	Total Fund 27 Revenues	3,021,726	3,105,470	3,436,760	3,273,196	-4.76%
Fund 38	<u>Non-Referendum Debt</u>					
211	Property Taxes	396,765	448,967	449,857	488,031	8.49%
280	Interest on Investments	549	118	64	50	-21.28%

2017-2018 Proposed Revenues By Source

		Actual	Actual	Actual	Proposed	
		<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Change %</u>
875	Long-Term Debt Proceeds - Bonds	3,875,000	-	-	-	-----
879	Premium from Debt Refinancing	204,019	-	-	-	-----
	Total Non-Referendum Debt	4,476,333	449,085	449,921	488,081	8.48%
Fund 39	<u>Referendum Debt</u>					
211	Property Taxes	2,391,985	2,401,612	2,447,915	2,563,502	4.72%
280	Interest on Investments	193	706	251	500	98.97%
749	Transfer from Fund 49 Close Out	-	-	3,761	-	-----
971	Federal Subsidy Payments	853,938	855,979	822,304	853,678	3.82%
	Total Referendum Debt	3,246,115	3,258,297	3,274,231	3,417,680	4.38%
Fund 49	<u>Other Capital Projects Funds</u>					
280	Interest on Investments	1,496	48	8	-	-----
873	Long-Term Loans	4,000,000	-	-	-	-----
	Total Other Capital Projects Funds	4,001,496	48	8	-	-----
Fund 50	<u>Food Service Fund</u>					
250	Food Service Sales	474,624	475,042	455,079	505,385	11.05%
280	Interest Income	228	655	1,461	550	-62.34%
291	Grants Received	-	-	5,000	0	-----
610	State Reimbursements	22,680	23,557	23,571	25,500	8.18%
710	Federal Reimbursements	614,353	759,793	717,084	775,227	8.11%
860	Sale of Fixed Assets	2,000	-	-	-	-----
971	Miscellaneous Sources	-	1,868	-	-	-----
	Total Food Service	1,113,885	1,260,913	1,202,195	1,306,662	8.69%
Fund 73	<u>Retirement Trust Fund</u>					
280	Interest Income	5,410	5,257	5,280	4,000	-----
951	Retirement Trust Contributions	707,313	616,123	357,339	285,962	-19.97%

2017-2018 Proposed Revenues By Source

		Actual	Actual	Actual	Proposed	
		<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Change %</u>
	Total Retirement Trust Fund	712,722	621,380	362,620	289,962	-20.04%
Fund 80	<u>Community Service Fund</u>					
211	Property Taxes	28,054	4,459	4,459	27,348	513.32%
240	Payments for Services	120	-	-	-	-----
270	Community Service Fees	3,015	3,337	3,240	4,191	29.37%
290	Community Rentals	8,353	17,651	13,041	10,433	-20.00%
	Total Community Service Fund	39,542	25,447	20,740	41,972	102.37%
Fund 99	<u>Package & Cooperative</u>					
270	Athletic Admissions and Income	6,567	3,622	5,778	2,240	-61.23%
290	Local Sources	100	30	-	-	-----
710	Federal Reimbursements	27,835	45,068	37,908	35,447	-6.49%
	Total Package & Cooperative Fund	34,502	48,720	43,686	37,687	-13.73%
	Total Property Tax Levy All Funds	9,865,451	9,873,224	10,068,958	10,251,461	1.81%

2017-18

PROPOSED EXPENDITURES

BY LOCATION

2017-2018
Proposed Expenditures By Location

		Actual	Actual	Actual	Proposed	\$	%
	<u>Location</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Change</u>	<u>Change</u>
Fund 10							
101	4-K Program	311,674	275,651	296,603	323,977	27,374	9.23%
102	East Elementary	83,542	81,543	70,080	85,125	15,045	21.47%
104	Sullivan Elementary	41,516	44,650	41,853	39,750	(2,103)	-5.02%
105	West Elementary	69,488	74,006	78,451	76,625	(1,826)	-2.33%
201	Middle School	123,529	100,554	111,414	110,345	(1,069)	-0.96%
401	High School	252,343	261,909	248,466	236,885	(11,581)	-4.66%
405	High School - Act 59	-	14,526	28,566	24,482	(4,084)	-14.30%
710	Buildings & Grounds (non-utilities)	385,348	321,808	434,694	456,650	21,956	5.05%
	Utilities	637,787	553,477	515,344	509,000	(6,344)	-1.23%
711	District Projects	89,014	480,944	719,447	500,000	(219,447)	-30.50%
800	District Wide (inc. cont.)	38,033	8,767	13,010	5,244	(7,766)	-59.69%
801	Salaries and Benefits	13,117,230	13,088,988	13,025,127	13,679,789	654,662	5.03%
805	Dist. Library Media	498	486	473	500	27	5.61%
806	IDEAS	79	-	-	-	-	-----
810	Special Education	1,930,717	1,967,382	2,272,866	2,079,066	(193,800)	-8.53%
811	Open Enrollment	1,107,853	1,216,850	1,363,500	1,368,380	4,880	0.36%
814	ELL	2,671	9	201	1,360	1,159	577.49%
815	Mentoring (JEA)	5,291	6,975	7,358	10,905	3,547	48.21%
819	Technology Integrator	5,258	36	-	-	-	-----
820	District Misc.	13,789	34,855	37,091	23,200	(13,891)	-37.45%
821	CESA Programs	1,431	1,426	1,426	1,979	553	38.78%
822	Challenge Program	3,653	680	1,582	4,870	3,288	207.93%
823	District Inservice	13,133	15,236	26,142	30,564	4,422	16.91%

2017-2018
Proposed Expenditures By Location

	<u>Location</u>	<u>Actual</u> <u>2014-15</u>	<u>Actual</u> <u>2015-16</u>	<u>Actual</u> <u>2016-17</u>	<u>Proposed</u> <u>2017-18</u>	<u>\$</u> <u>Change</u>	<u>%</u> <u>Change</u>
824	Pupil Services	6,055	5,254	9,295	36,916	27,621	297.16%
825	Reading Coordinator	-	343	-	-	-	-----
826	Auditorium	1,888	3,299	2,155	2,000	(155)	-7.17%
827	Summer School	262,175	247,513	289,452	289,263	(189)	-0.07%
828	District Assessment	27,023	26,340	26,722	24,141	(2,581)	-9.66%
829	Curriculum Office	4,587	5,055	3,672	4,665	993	27.06%
830	District Office	124,813	173,731	178,650	133,935	(44,715)	-25.03%
831	Board of Education	63,991	55,048	58,422	50,782	(7,640)	-13.08%
831	Business Insurance	217,758	191,608	178,247	204,381	26,134	14.66%
832	Early Retirement	91,417	(739)	107	272,345	272,238	-----
833	Curriculum Work	18,500	10,508	20,466	27,198	6,732	32.89%
834	District Public Relations	12,717	31,372	27,173	40,000	12,827	47.21%
836	Vocational Guidance	-	-	-	-	-	-----
841	Technology Direction	5,702	2,785	5,226	-	(5,226)	-100.00%
850	Transportation	667,655	648,394	660,711	668,446	7,735	1.17%
873	Dist. At-Risk Program	71,539	71,931	78,935	94,105	15,170	19.22%
874	JEDI Virtual School	39,186	66,545	58,275	58,500	225	0.39%
880	Insurance Claims	5,296	2,672	49,809	5,000	(44,809)	-89.96%
882	Common School Funds	-	-	79,134	-	(79,134)	-100.00%
890	Curriculum Implement.	149,547	214,072	244,241	184,148	(60,093)	-24.60%
891	Instructional Comp.	336,454	384,046	435,579	339,501	(96,078)	-22.06%
	Total District	20,340,181	20,690,535	21,699,962	22,004,022	304,060	1.40%
Fund 11							
102	East Elementary (Spark Grant)	-	-	-	4,912	4,912	-----
104	Sullivan Elementary (Spark Grants)	-	-	-	17,894	17,894	-----
105	West CLC/Math/Microsoft Grants	103,860	15,400	3,091	-	(3,091)	-100.00%
105	West Elementary (Spark Grants)	-	-	-	9,999	9,999	-----
201	Middle School Software Assoc. Grant	17,500	-	-	-	-	-----
401	Youth Apprenticeship/WalMart Grant	9,504	10,281	9,283	-	(9,283)	-100.00%

2017-2018
Proposed Expenditures By Location

	Location	Actual 2014-15	Actual 2015-16	Actual 2016-17	Proposed 2017-18	\$ Change	% Change
404	Pupil Services (Spark/Shopko Grants)	-	-	813	2,000	1,187	-----
814	ESL Grant	22,038	25,149	25,204	25,204	-	0.00%
823	Educator Effectiveness Grant	13,040	12,294	13,600	-	(13,600)	-100.00%
824	Homeless/Spark Grants	24,666	25,407	27,748	3,500	(24,248)	-87.39%
842	Title I	249,334	269,606	327,812	290,333	(37,479)	-11.43%
847	Eisenhower Grant	48,706	51,047	49,946	49,946	-	0.00%
	Total Federal	488,649	409,185	457,498	403,788	(53,710)	-11.74%
	Total General	20,828,829	21,099,720	22,157,459	22,407,810	250,351	1.13%
	Estimated Revenues	21,166,570	21,289,508	22,561,337	22,369,505		
	Over (Under) Budget				38,305		
Fund 21	Special Revenue Trust Fund						
102	East Elementary	11,800	6,679	2,645	800	(1,845)	-69.75%
104	Sullivan Elementary	9,256	7,520	5,123	6,000	877	17.11%
105	West Elementary	1,682	2,827	7,719	6,050	(1,669)	-21.63%
107	Fischer Field	5,033	-	-	-	-	-----
201	Jefferson Middle School	18,450	24,498	17,800	230	(17,570)	-98.71%
401	Jefferson High School	10,613	8,615	10,429	500	(9,929)	-95.21%
711	District Projects	-	7,000	-	-	-	-----
800	District	2,065	985	-	-	-	-----
810	Special Education	-	-	4,184	-	(4,184)	-100.00%
826	Auditorium	-	30,874	-	-	-	-----
	Total Fund 21 Expenditures	58,899	88,998	47,901	13,580	(34,321)	-71.65%
Fund 22	District Activity Accounts						
102	East Elementary	2,125	2,582	1,924	-	(1,924)	-----
104	Sullivan Elementary	5,202	7,670	6,336	-	(6,336)	-----
105	West Elementary	3,521	1,873	4,885	-	(4,885)	-----
201	Jefferson Middle School	16,497	14,580	14,408	-	(14,408)	-----
401	Jefferson High School	213,734	202,301	189,390	-	(189,390)	-----

2017-2018
Proposed Expenditures By Location

	<u>Location</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Proposed 2017-18</u>	<u>\$ Change</u>	<u>% Change</u>
800	District	20	25	5	-	(5)	-----
820	District Fitness	727	522	4,307	-	(4,307)	-----
894	Fischer Field	1,949	15,106	388	-	(388)	-----
	Total Fund 22 Expenditures	243,775	244,659	221,641	-	(221,641)	-----
<u>Fund 27</u>	<u>Special Education</u>						
810	Special Education - District	2,659,045	2,691,490	2,981,723	2,803,728	(177,995)	-5.97%
810	Special Education - Federal	317,029	383,271	420,839	425,095	4,256	1.01%
811	Open Enrollment	9,592	2,350	-	-	-	-----
812	Spec. Ed. Summer	19,923	12,229	17,225	27,318	10,093	58.59%
813	Early Childhood	16,136	16,131	16,972	17,055	83	0.49%
	Total Fund 27 Expenditures	3,021,726	3,105,470	3,436,760	3,273,196	(163,564)	-4.76%
<u>Fund 38</u>	<u>Non-Referendum Debt</u>						
831	Board of Education	4,404,621	450,825	472,109	482,605	10,497	2.22%
	Total Fund 38 Expenditures	4,404,621	450,825	472,109	482,605	10,497	2.22%
<u>Fund 39</u>	<u>Referendum Debt</u>						
831	Board of Education	3,274,079	3,326,087	3,374,491	3,433,695	59,204	1.75%
	Total Fund 39 Expenditures	3,274,079	3,326,087	3,374,491	3,433,695	59,204	1.75%
<u>Fund 45</u>							
401	High School	-	-	-	-	-	-----
	Total Fund 45 Expenditures	-	-	-	-	-	-----

2017-2018
Proposed Expenditures By Location

	<u>Location</u>	<u>Actual 2014-15</u>	<u>Actual 2015-16</u>	<u>Actual 2016-17</u>	<u>Proposed 2017-18</u>	<u>\$ Change</u>	<u>% Change</u>
<u>Fund 49</u>							
401	High School	-	-	-	-	-	-----
800	District - Fund Close Out	-	-	3,761	-	(3,761)	-----
820	District Wide Energy Projects	3,413,123	584,668	-	-	-	-----
	Total Fund 49 Expenditures	3,413,123	584,668	3,761	-	(3,761)	-----
	(Non QSCB)						
<u>Fund 50 Food Service</u>							
860	Food Service	1,034,302	1,175,098	1,209,024	1,306,662	97,638	8.08%
	Total Fund 50 Expenditures	1,034,302	1,175,098	1,209,024	1,306,662	97,638	8.08%
<u>Fund 73 Retirement Trust Fund</u>							
800	District Payments	673,631	586,784	340,323	272,345	(67,978)	-19.97%
	Total Fund 73 Expenditures	673,631	586,784	340,323	272,345	(67,978)	-19.97%
<u>Fund 80 Community Service</u>							
102	East Elementary	-	1,673	2,101	2,160	59	2.80%
104	Sullivan Elementary	-	1,715	972	1,806	834	85.75%
105	West Elementary	-	1,358	1,601	1,746	145	9.07%
201	Middle School	205	45,233	44,043	47,886	3,843	8.73%
401	High School	2,564	3,138	2,802	2,991	189	6.73%
710	Buildings and Grounds	-	-	-	-	-	-----
800	District-Wide	2,533	-	-	-	-	#DIV/0!
801	Salaries and Benefits	-	-	-	-	-	-----
820	District-Wide	1,465	1,530	1,703	1,500	(203)	-11.89%
860	Food Service	-	447	536	-	(536)	-----

2017-2018
Proposed Expenditures By Location

		Actual	Actual	Actual	Proposed	\$	%
	<u>Location</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>Change</u>	<u>Change</u>
925	Community Use	575	385	81	1,144	1,063	1309.91%
930	Council for Performing Arts	2,339	3,337	1,452	2,289	837	57.65%
	Total Fund 80 Expenditures	9,680	58,815	55,291	61,522	6,231	11.27%
Fund 99	<u>Package & Cooperative</u>						
201	Middle School	543	480	-	-	-	-----
401	High School	6,124	3,173	5,778	2,240	(3,538)	-61.23%
403	Carl Perkins	27,835	45,068	37,908	35,447	(2,461)	-6.49%
	Total Fund 90 Expenditures	34,502	48,720	43,686	37,687	(5,999)	-13.73%