

SCHOOL DISTRICT
OF JEFFERSON

2019-2020 BUDGET



EMPOWERING
FUTURES
TOGETHER



Adopted
by the
Board of
Education
on 8/26/19



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**SCHOOL DISTRICT OF JEFFERSON
2019-20 PROPOSED BUDGET
PRESENTATION**

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District Summary

The Jefferson School District's 2019-20 budget contains programs, staffing and services that will serve the students, staff and community members of the Jefferson School District for the 2019-20 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 2019-20 budget has been prepared based on anticipating a 37 student decrease in the number of students in the district's membership count (actual full time equivalencies) from the 2018 official third Friday in September count of 1,827. 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. The 2019-20 Wisconsin State Budget allows for a per member increase to the revenue limit formula of \$175. This is the first increase since a \$75 per member increase was allowed in 2014-15. 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. There continue to be additional funds available through per-pupil categorical aid. The budget includes an increase of \$88 per pupil in this categorical aid category for this change. In addition to the official third Friday count, the district is also able to count 40% of its summer school FTE in the revenue limit formula.

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

2018-19 Average:	1,919	2016 = 1,975	2017 = 1,920	2018 = 1,863
2019-20 Average:	1,870	2017 = 1,920	2018 = 1,863	est. 2019 = 1,826

For Jefferson, the three-year average is estimated to decrease 49 from 2018-19 to 2019-20. 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 2019-20 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 first year of that referendum in the amount of \$775,000.

EQUALIZED VALUE, BUDGET, TAX LEVY & SCHOOL MILL RATE: The 2019 equalized valuation must be established by the Wisconsin Department of Revenue by October 1, 2019. 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 2019-20 will be determined by the Wisconsin Department of Instruction (DPI) by October 15, 2019, 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 28, 2019). 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 2019-20, the district is expected to see a slight decrease in state equalization aid of \$22,469 (-0.18%). 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 2019-20 are:

Equalized Valuation	\$1,024,604,287	2.00% Increase
General/Grant Fund Revenues	\$23,886,097	2.17% Decrease (from 18-19 actuals)
General/Grant Fund Expenditures	\$23,886,097	0.63% Decrease (from 18-19 actuals)
Tax Levy (All funds)	\$ 10,838,519	4.90% Decrease
Mill Rate	\$ 10.58	6.76% 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 2018-19 the tax levy of the district was divided in the following manner:

City of Jefferson	50.33%	Town of Jefferson	15.54%
Town of Aztalan	7.66%	Town of Oakland	1.07%
Town of Concord	2.11%	Town of Sullivan	10.92%
Town of Farmington	4.82%	Village of Sullivan	4.69%
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.

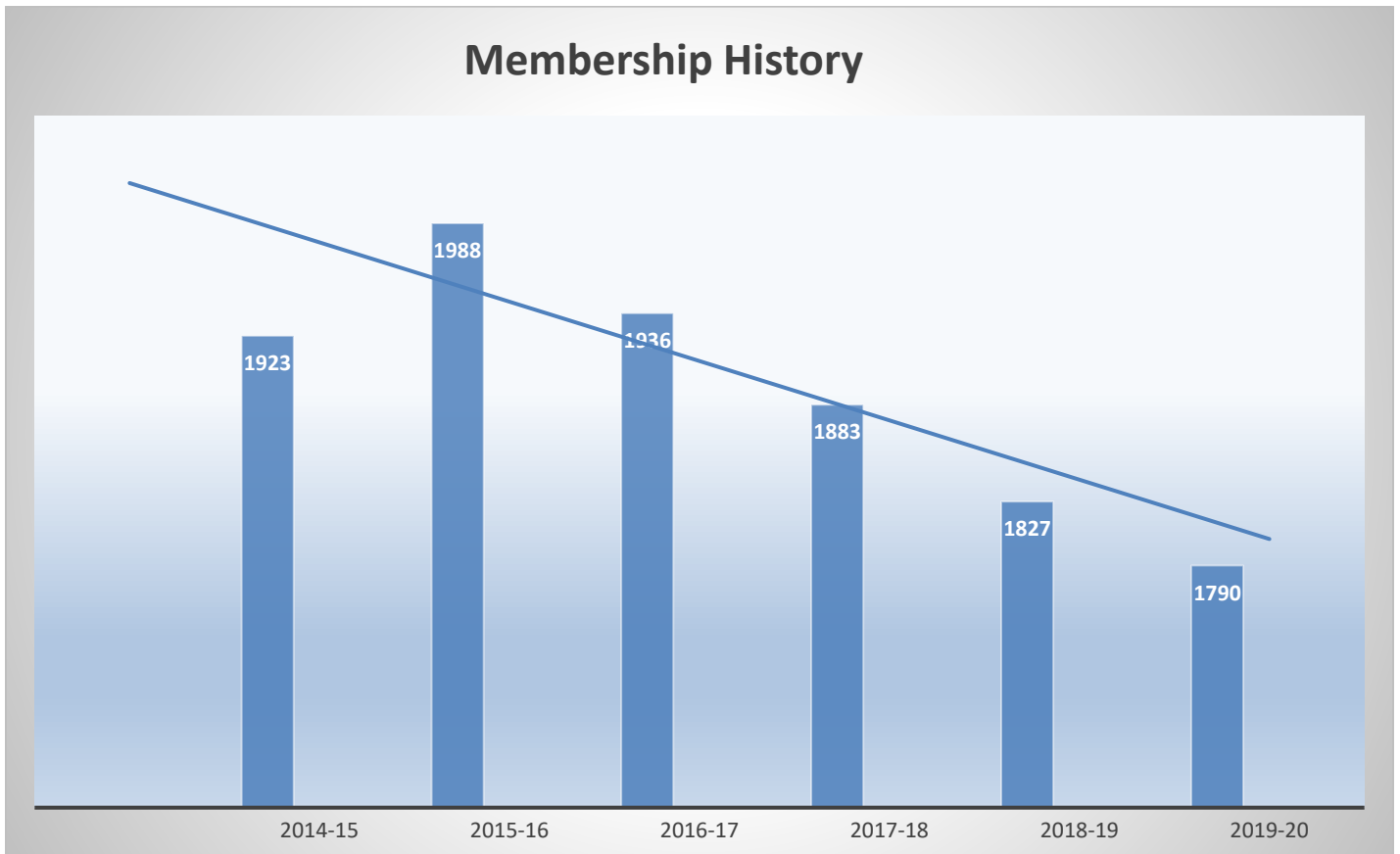
For your assistance, names of the present members of the Board of Education and members of the district's administrative team are listed on the cover page of the Budget Document.

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
2019-20 est.	7	59	101	1,623	1,790
2018-19	7	51	101	1,668	1,827
2017-18	4	62	119	1,698	1,883
2016-17	6	64	118	1,748	1,936
2015-16	7	70	125	1,786	1,988
2014-15	11	70	138	1,704	1,923



Revenue Assumptions

This section reviews the assumptions that were made in preparation of the preliminary drafts of the 2019-20 revenue budget. Revenues are the sources from which the district receives its income to fund its expenditures. Unlike the past number of years, this year there is a \$75 per pupil revenue limit increase under the state budget. While the per pupil revenue limit increase does not impact our budget in 2019-20 due to our declining enrollment exemption, it will decrease the amount of that exemption that is subtracted in our 2020-21 formula. There is also, under the approved State budget, an increase in the per pupil adjustment aid of \$88 per pupil which is included in the budget. The district is expected to experience a slight decrease in its state equalization aid of \$22,469 (-0.18%), 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 2019-20 revenues include:

- ✓ A decrease in property taxes levied of \$557,873 (-4.90%).
- ✓ A \$75 increase in the revenue limit per pupil membership amount.
- ✓ A per pupil categorical aid increase of \$88 per member.
- ✓ An estimated 2019-20 September membership count of 1,790.
- ✓ An estimated decrease in state equalization aid of \$22,469 (-0.18%).
- ✓ A 2.0% increase in the district's equalized valuation.
- ✓ A projected decrease in the mill rate of \$0.77 to \$10.58/thousand.

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

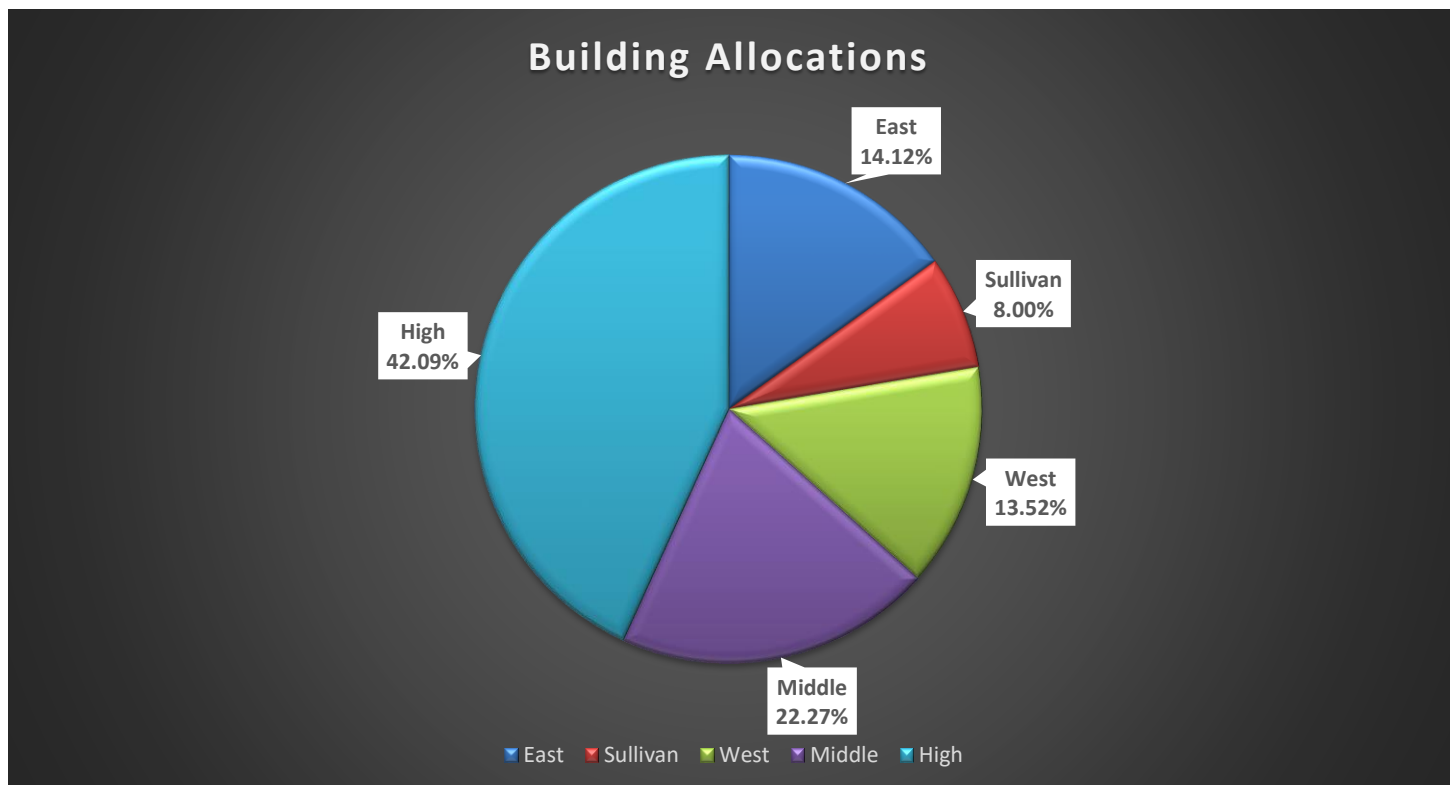
	2018-19	2019-20	Inc./(Dec.)	% Change
Property Tax Levy	\$11,396,392	\$10,838,519	(\$557,873)	(-4.90%)
State Equalization Aid	\$12,312,816	\$12,290,347	(\$22,469)	(-0.18%)
Other State Sources	\$2,571,363	\$2,538,080	(\$33,283)	(-1.29%)
Federal Aid/Reimb/Grants	\$1,097,903	\$1,061,594	(\$36,309)	(-3.31%)
Federal Debt Subsidies/Refinancing	\$841,976	\$790,780	(\$51,196)	(-6.08%)
Open Enrollment/Tuition	\$1,347,532	\$1,749,021	\$401,489	29.79%
Other Revenue	\$353,019	\$249,160	(\$103,859)	(-29.42%)
TOTAL(without interfund transfers and refinancing)	\$29,921,001	\$29,517,501	(\$403,500)	(-1.35%)

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 \$75 plus a per pupil adjustment aid of \$742/member).
- ✓ The revenue limit calculation is based on an estimated third Friday in September membership count of 1,790 and a summer school membership of 89.
- ✓ The total allowable change in the General Fund (Funds 10 and 11) budget is a decrease of 0.63% from the 2018-19 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 \$534,568 which is broken down by building as follows:

Building	2019-20 Allocation
East Elementary	\$75,500
Sullivan Elementary	\$42,750
West Elementary	\$72,250
Jefferson Middle School	\$119,045
Jefferson High School	\$225,023
Total Building Allocations	\$534,568



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). The final payment for the Middle School/West Elementary project was made in March, 2019.

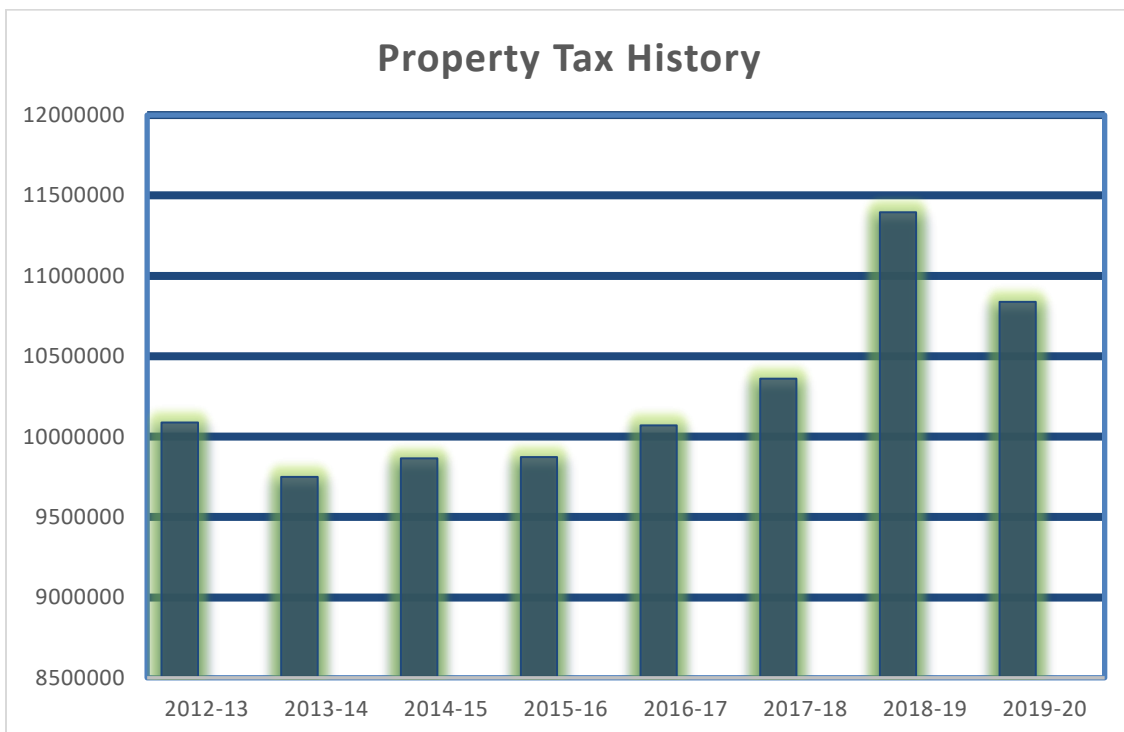
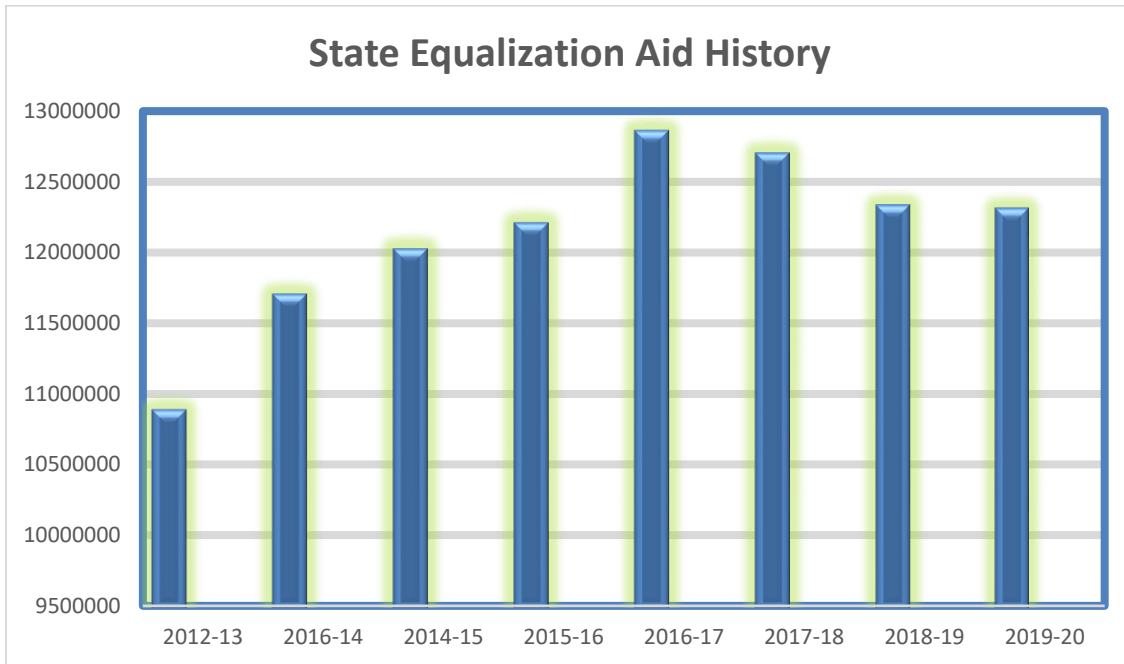
In 2014-15 the district issued new debt under Wisconsin Act 32 which allows for debt issuance outside of revenue limits for energy conservation projects. District projects completed with this debt issue included mechanical controls upgrades (Middle School), building envelope improvements (Middle, West, 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.
Middle School/West (Bonds)	\$7.4 million	0.49-4.00%	3/01/2019	\$0
WRS Prior Service Liability (Bonds)	\$2.45 million	0.49-5.22%	3/01/2025	\$1,290,000
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	\$275,000
Energy Exemption (Bonds)	\$3.875 million	2.00-4.00%	3/01/2034	\$3,155,000
Total				\$31,400,000

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

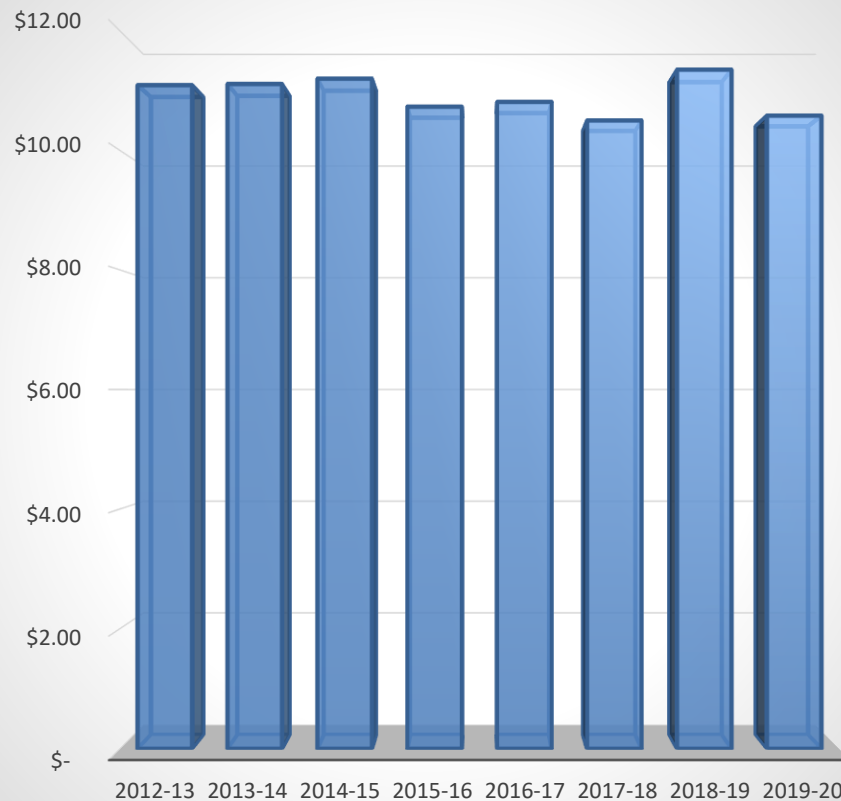
Table 4
SCHOOL DISTRICT OF JEFFERSON EQUALIZED VALUE HISTORY

Fiscal Year	Equalized Value (TIF Out)	\$ Increase	% Increase
2009-10	\$1,006,143,722	\$4,408,880	0.44%
2010-11	\$962,526,174	(\$43,617,548)	-4.34%
2011-12	\$948,763,625	(\$13,762,549)	-1.43%
2012-13	\$909,644,543	(\$39,119,082)	-4.13%
2013-14	\$877,593,321	(\$32,051,222)	-3.52%
2014-15	\$880,612,278	\$3,018,957	0.34%
2015-16	\$919,842,484	\$39,230,206	4.45%
2016-17	\$931,131,441	\$11,288,957	1.23%
2017-18	\$986,738,132	\$55,606,691	5.97%
2018-19	\$1,004,514,007	\$17,775,875	1.80%
2019-20 (est.)	\$1,024,604,287	\$20,090,280	2.00%
Change since 2009-10		\$18,460,565	1.83%

Table 5
SCHOOL DISTRICT OF JEFFERSON SCHOOL MILL RATE HISTORY

Fiscal Year	Mill Rate/Thousand	\$ Increase/Decrease	% Increase/Decrease
2009-10	\$8.82	\$0.78	9.70%
2010-11	\$10.18	\$1.36	15.42%
2011-12	\$11.07	\$0.89	8.74%
2012-13	\$11.09	\$0.02	0.18%
2013-14	\$11.11	\$0.02	0.18%
2014-15	\$11.20	\$0.09	0.81%
2015-16	\$10.73	(\$0.47)	(4.20%)
2016-17	\$10.81	\$0.08	0.75%
2017-18	\$10.50	(\$0.31)	(2.87%)
2018-19	\$11.35	\$0.85	8.05%
2019-20 (estimate)	\$10.58	(\$0.77)	(6.76%)
Change since 2009-10		\$1.76	19.95%

Mill Rate History 2012-13 to 2019-20



Open Enrollment

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

When the open enrollment option is selected by a family, the student attends the other district as if they live within that district except that no transportation is provided, unless designated under a special education IEP. On the financial end, the receiving district receives a certain amount per child from the state (\$7,771 for 2019-20 for pupils without disabilities and \$12,723 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 2019-20 school year, including new and continuing applicants, there were 211 students approved to transfer into the district and 174 students approved to transfer out (net gain of 37 students). **The budgeted financial impact to the district for 2019-20, is a net gain of \$303,355.** These numbers will fluctuate as the students confirm whether or not they will truly be participating in the open enrollment program this year and as alternate open enrollment applications are received throughout the year.

Other District Residents Transfers In to Jefferson

District	# of Students	District	# of Students
Cambridge	3	Oconomowoc	13
East Troy Community	1	Palmyra-Eagle	17
Fort Atkinson	49	Sun Prairie	1
Johnson Creek	64	Watertown Unified	29
Lake Mills Area	15	Waukesha	3
Madison	5	Whitewater Unified	8
Milton	3		
		Total	211

Jefferson District Residents Transfers to Other Districts

District	# of Students	District	# of Students
Appleton Virtual	1	McFarland/Wausaukee/Janesville	1
Arrowhead UHS	2	Medford Area Public	4
Cambridge	6	Milton	2
Deerfield	2	Mukwonago	2
Fort Atkinson	70	Oconomowoc	13
Hustisford	1	Oconomowoc/Kettle Moraine	1
Johnson Creek	14	Palmyra-Eagle	4
Kettle Moraine	19	Watertown Unified	4
Lake Mills Area	18	Waukesha	1
Madison	1	West Allis-West Milwaukee	2
Marshall	1	Whitewater Unified	2
McFarland	3		
		Total	174

WHAT IF ACTUAL ENROLLMENT IS DIFFERENT THAN PROJECTED?

As has been noted throughout this document, the 2019-20 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 20, 2019, 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 1,772, a decrease of 18 pupils.
- ✓ The district is eligible for a declining enrollment exemption that would actually increase the revenue limit by \$59,797 for the 2019-20 school year, but that amount would need to be reduced from the budget in 2020-21.

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

- ✓ The district's membership count would be 1,808, an increase of 18 pupils.
- ✓ Since the district is eligible for the declining enrollment exemption, additional students would actually decrease the revenue limit because of less of this exemption. The district's revenue limit would decrease by \$59,797.

Final revenue limit changes to the proposed budget will be made by the Board of Education at its October 28, 2019, meeting.

2019-20

NOTICE OF BUDGET

HEARING

As Published August, 2019

School District of Jefferson Budget Publication 2019-20

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 26th of August, 2019, 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>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Beginning Fund Balance (930 000)		4,301,323	4,254,591	4,632,100
Residual Equity Transfers in (Out)		-	-	-
Total Ending Fund Balance		4,254,591	4,632,100	4,632,100
Revenues & Other Financing Sources				
Operating Transfers - In (Source 100)		2,368	6,011	-
Local Sources (Source 200)		7,522,812	8,479,556	7,754,236
Interdistrict Payments (Source 300+400)		1,313,000	1,388,845	1,754,021
Intermediate Sources (Source 500)		3,338	3,146	3,400
State Sources (Source 600)		13,816,384	14,097,812	13,982,137
Federal Sources (Source 700)		369,922	361,665	353,303
All Other Sources (Source 800+900)		191,110	78,428	39,000
Total Revenues & Other Financing Sources (Source 100 thru 900)		23,218,934	24,415,464	23,886,097
Expenditures & Other Financing Uses				
Instruction (Function 100 000)		10,855,163	11,204,875	11,432,965
Support Services (Function 200 000)		7,965,433	8,527,973	8,435,903
Non-Program Transactions (Function 400 000)		4,445,069	4,305,107	4,017,229
Total Expenditures & Other Financing Uses		23,265,665	24,037,955	23,886,097
SPECIAL PROJECTS FUND				
		Audited	Unaudited	Budget
		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Beginning Fund Balance		146,012	201,056	209,869
Ending Fund Balance		201,056	209,869	209,869
Revenues & Other Financing Sources		3,941,808	4,194,518	3,955,258
Expenditures & Other Financing Uses		3,886,765	4,185,705	3,955,258

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DEBT SERVICE FUND		Audited	Unaudited	Budget
		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Beginning Fund Balance		456,591	455,261	458,296
Residual Equity Transfers In (Out)		-	-	-
Ending Fund Balance		455,261	458,296	450,209
Revenues & Other Financing Sources		3,914,967	4,011,361	3,955,258
Expenditures & Other Financing Uses		3,916,298	4,008,326	4,032,054
CAPITAL PROJECTS FUND		Audited	Unaudited	Budget
		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Beginning Fund Balance		-	700,000	1,112,086
Ending Fund Balance		700,000	1,112,086	1,112,086
Revenues & Other Financing Sources		700,000	412,086	-
Expenditures & Other Financing Uses		-	-	-
FOOD SERVICE FUND		Audited	Unaudited	Budget
		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Beginning Fund Balance		367,159	329,973	303,268
Residual Equity Transfers (Out)		-	-	-
Ending Fund Balance		329,973	303,268	284,576
Revenues & Other Financing Sources		1,203,066	1,114,411	1,173,026
Expenditures & Other Financing Uses		1,240,252	1,141,116	1,191,718
AGENCY FUND		Audited	Unaudited	Budget
		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Assets		87,063	85,750	85,750
Liabilities		87,063	85,750	85,750
COMMUNITY SERVICE FUND		Audited	Unaudited	Budget
		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Beginning Fund Balance		50,002	29,904	23,890
Residual Equity Transfers (Out)		-	-	-
Ending Fund Balance		29,904	23,890	15,890
Revenues & Other Financing Sources		38,690	55,038	52,856
Expenditures & Other Financing Uses		58,787	61,052	60,856
PACKAGE & COOPERATIVE PROGRAM		Audited	Unaudited	Budget
		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Beginning Fund Balance		-	-	-
Ending Fund Balance		-	-	-
Revenues & Other Financing Sources		48,094	50,967	35,043
Total Expenditures & Other Financing Uses		48,094	50,967	35,043

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		Total Expenditures and other Financing Uses		
All Funds		Audited	Unaudited	Budget
		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
Gross Total Expenditures -- All Funds		32,415,862	33,485,120	33,161,026
Less: Interfund Transfers (Source 100) and Payments (Source 230)-- All Funds		2,977,169	2,765,574	2,384,678
Less: Refinancing Expenditures (Fund 30)		-	-	-
Net Total Expenditures -- All Funds		29,438,693	30,719,546	30,776,348
Percentage Increase -- Net Total Fund Expenditures From Prior Year			4.35%	0.18%
		PROPOSED PROPERTY TAX LEVY 2019-20		
FUND		Audited	Unaudited	Budget
		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
General Fund		7,282,110	8,202,974	7,562,391
Debt Service Fund		3,051,533	3,157,977	3,228,687
Capital Expansion Fund		-	-	-
Community Service Fund		27,348	35,441	47,441
Total School Levy		10,360,991	11,396,392	10,838,519
Percentage Increase - Total Levy from Prior Year			9.99%	-4.90%
The below listed new or discontinued programs have a financial impact on the proposed 2019-20 budget:				
DISCONTINUED PROGRAMS		FINANCIAL IMPACT		
None				
NEW PROGRAMS		FINANCIAL IMPACT		
None				

2019-20

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 2017-18, un-audited actual 2018-19, and proposed 2019-20.

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
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Format for Budget Adoption

		Audited	Unaudited	
		2017-18	Actual	Proposed
		2017-18	2018-19	2019-20
Beginning Fund Balance (930 000)		4,301,323	4,254,591	4,632,100
Residual Equity Transfers In (Out) (Account 992 000)		-	-	-
Ending Fund Balance, Nonspendable (Account 935 000)		25,046	31,409	31,409
Ending Fund Balance, Unassigned (Account 939 000)		4,229,545	4,600,691	4,600,691
Total Ending Fund Balance (Account 930 000)		4,254,591	4,632,100	4,632,100
Revenues & Other Financing Sources				
100 Operating Transfers - In		2,368	6,011	-
Local Sources				
210 Property Taxes		7,338,265	8,273,034	7,624,391
220 Payment in Lieu of Taxes		-	-	-
230 Interfund Payments		-	-	-
240 Payments for Services		-	-	-
260 Non-Capital Sales		-	-	-
270 School Activity Income		26,578	17,826	17,360
280 Interest on Investments		31,134	54,393	30,000
290 Other Revenue, Local Sources		126,835	134,303	82,485
Other School Districts Within Wisconsin				
310 Transit of Aids		15,172	29,024	-
340 Payments for Services		1,297,829	1,359,821	1,754,021
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		3,338	3,146	3,400

School District of Jefferson
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Format for Budget Adoption

		Audited	Actual	Proposed
State Sources		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
610	State Aid - Categorical	139,468	141,397	135,403
620	State Aid - General	12,679,288	12,312,816	12,290,347
630	Special Projects Grants	34,490	67,845	53,990
640	Payments for Services	4,975	11,427	2,000
650	State Youth Initiative Program	-	-	-
660	State Revenue Through Local Govt's	53,409	60,972	50,000
690	Other Revenue, State	904,754	1,503,356	1,450,397
Federal Sources				
710	Transit of Aids	-	-	-
720	Impact Aid	-	-	-
730	Special Projects Grants	81,193	81,368	86,127
740	Payment for Services	-	-	-
750	ECIA, Title I and VI	252,386	225,262	237,176
780	District Federal Aid	36,343	55,035	30,000
790	Other Revenue, Federal	-	-	-
Other Financing Sources				
850	Reorganizational Settlement	-	-	-
860	Compensation, Fixed Assets	45,540	23,316	-
870	Long-Term Obligations	-	-	-
890	Miscellaneous	-	-	-
Other Revenues				
960	Adjustments	-	7,282	-
970	Refund of Disbursement	136,078	34,231	30,000
980	Medical Service Reimbursements	-	-	-
990	Miscellaneous	9,493	13,599	9,000
Total Revenues & Other Financing Sources		23,218,933.71	24,415,463.87	23,886,097
Expenditures & Other Financing Uses			Unaudited	
		Audited	Actual	Proposed
Instruction		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
110 000	Undifferentiated Curriculum	4,383,499	4,582,599	4,861,494
120 000	Regular Curriculum	4,307,180	4,404,578	4,219,075
130 000	Vocational Curriculum	1,073,167	1,104,842	1,206,874
140 000	Physical Curriculum	685,047	691,540	708,976
160 000	Co-Curricular Activities	349,204	365,105	343,873
170 000	Gifted and Talented Curriculum	57,066	56,212	92,673

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		Audited	Unaudited	
		2017-18	Actual	Proposed
Support Services		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
210 000	Pupil Services	450,787	488,107	463,706
220 000	Instructional Staff Services	920,581	918,312	862,594
230 000	General Administration	335,178	396,108	337,540
240 000	School Building Administration	1,324,509	1,431,943	1,390,690
250 000	Business Administration	4,149,518	4,456,725	4,203,375
260 000	Central Services	571,531	528,576	459,788
270 000	Insurance & Judgments	194,117	224,876	270,414
280 000	Debt Services	-	-	31,235
290 000	Other Support Services	19,212	83,326	416,561
Non-Program Transactions				
410 000	Interfund Operating Transfers	2,977,169	2,765,574	2,384,678
430 000	General Tuition Payments	1,466,862	1,538,589	1,631,551
490 000	Other Non-Program Transactions	1,038	944	1,000
Total Expenditures & Other		23,265,665.49	24,037,955.14	23,886,097
Financing Uses				
SPECIAL PROJECTS FUND (FUND 20)				
		Audited	Unaudited	
		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
900 000	Beginning Fund Balance	146,012	201,056	209,869
900 000	Ending Fund Balance	201,056	209,869	209,869
Total Revenues & Other Financing Sources		3,941,808	4,194,518	3,955,258
100 000	Instruction	2,712,600	2,881,137	2,766,146
200 000	Support Services	945,572	1,010,269	953,099
400 000	Non-Program Transactions	228,592	294,299	236,013
Total Expenditures & Other Financing Uses		3,886,765	4,185,705	3,955,258
DEBT SERVICE FUND (FUND 30)				
		Audited	Unaudited	
		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
900 000	Beginning Fund Balance	456,591	455,261	458,296
992 000	Residual Equity Transfers In (Out)	-	-	-
900 000	Ending Fund Balance	455,261	458,296	450,209
Total Revenues & Other Financing Sources		3,914,967	4,011,361	4,023,967
281 000	Long-Term Capital Debt	3,713,643	3,797,618	3,813,936
282 000	Refinancing	-	-	
289 000	Other Long-Term Debt	202,655	210,708	218,118
Total Expenditures & Other Financing Uses		3,916,298	4,008,326	4,032,054
842 000	Indebtedness, End of Year	33,910,000	31,400,000	28,790,000

School District of Jefferson
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Format for Budget Adoption

CAPITAL PROJECTS FUND (FUND 40)			Unaudited	
		Audited	Actual	Proposed
		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
900 000	Beginning Fund Balance	-	700,000	1,112,086
900 000	Ending Fund Balance	700,000	1,112,086	1,112,086
Total Revenues & Other Financing Sources		700,000	412,086	-
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>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
900 000	Beginning Fund Balance	367,159	329,973	303,268
992 000	Residual Equity Transfers (Out)	-	-	-
900 000	Ending Fund Balance	329,973	303,268	284,576
Total Revenues & Other Financing Sources		1,203,066	1,114,411	1,173,026
200 000	Support Services	1,240,252	1,141,116	1,191,718
400 000	Non-Program Transactions	-		
Total Expenditures & Other Financing Uses		1,240,252	1,141,116	1,191,718
AGENCY FUND (FUND 60)			Unaudited	
		Audited	Actual	Proposed
		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
700 000	Assets	87,063	85,750	85,750
800 000	Liabilities	87,063	85,750	85,750
RETIREMENT TRUST FUND (FUND 70)			Unaudited	
		Audited	Actual	Proposed
		<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>
900 000	Beginning Fund Balance	330,277	346,784	362,076
900 000	Ending Fund Balance	346,784	362,076	381,093
Total Revenues & Other Financing Sources		248,036	213,705	299,343
200 000	Support Services	-	-	-
400 000	Non-Program Transactions	231,528	198,413	280,326
Total Expenditures & Other Financing Uses		231,528	198,413	280,326

School District of Jefferson
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COMMUNITY SERVICE FUND (FUND 80)		Unaudited		
		Audited	Actual	
		2017-18	2018-19	
			Proposed	
			2019-20	
900 000	Beginning Fund Balance	50,002	29,904	23,890
992 000	Residual Equity Transfers (Out)	-	-	-
900 000	Ending Fund Balance	29,904	23,890	15,890
Total Revenues & Other Financing Sources		38,690	55,038	52,856
100 000	Instruction	-	-	-
200 000	Support Services	-	-	-
300 000	Community Services	58,787	61,052	60,856
400 000	Non-Program Transactions	-	-	-
Total Expenditures & Other Financing Uses		58,787	61,052	60,856
PACKAGE & COOPERATIVE PROGRAM (FUND 90)		Unaudited		
		Audited	Actual	
		2017-18	2018-19	
			Proposed	
			2019-20	
900 000	Beginning Fund Balance	-	-	-
900 000	Ending Fund Balance	-	-	-
Total Revenues & Other Financing Sources		48,094	50,967	35,043
100 000	Instruction	18,651	13,519	9,684
200 000	Support Services	10,149	13,093	11,106
400 000	Non-Program Transactions	19,295	24,355	14,253
Total Expenditures & Other Financing Uses		48,094	50,967	35,043
PROPOSED PROPERTY TAX LEVY				
The proposed tax levy for each fund is included in the revenues for such fund				
under Source 210				
		Audited	Unaudited	
		2017-18	2018-19	Proposed
				2019-20
General Fund		7,282,110	8,202,974	7,562,391
Debt Service Fund		3,051,533	3,157,977	3,228,687
Capital Expansion Fund		-	-	-
Community Service Fund		27,348	35,441	47,441
Total School Levy		10,360,991	11,396,392	10,838,519

2019-20

PROPOSED REVENUES

BY SOURCE

2019-2020 Proposed Revenues By Source

		Actual	Actual	Unaudited Actual	Proposed	
		2016-17	2017-18	2018-19	2019-20	Change %
Fund 10	General Fund					
190	Operating Transfers - In	3,613	2,368	6,011	-	-----
	Total Interfund Transfers	3,613	2,368	6,011	-	-----
211	Property Taxes	7,166,727	7,282,110	8,202,974	7,562,391	-7.81%
213	Mobile Home Taxes	61,810	56,155	70,060	62,000	-11.50%
219	TIF Closeout Payments	-	-	-	-	-----
271	Athletic Admissions	16,817	20,376	14,676	17,360	18.29%
279	Other Athletic Income	2,454	6,202	3,150	-	-----
280	Interest on Investments	14,461	31,134	54,393	30,000	-44.85%
291	Donations - Greenhouse Project	-	-	-	-	-----
292	Student Fees	85,814	89,463	77,203	81,985	6.19%
293	Rentals	1	-	-	-	-----
297	Student Fines	533	80	2,658	500	-81.19%
	Total Local Revenue	7,348,617	7,485,519	8,425,114	7,754,236	-7.96%
345	Open Enrollment Tuition	904,196	1,285,193	1,347,532	1,749,021	29.79%
349	Payments for Other Services	6,684	12,636	12,289	5,000	-59.31%
	Total Inter-District	910,880	1,297,829	1,359,821	1,754,021	28.99%
590	Payments from CESAs	2,990	3,338	3,146	3,400	8.07%
	Total Revenues from Intmed. Sources	2,990	3,338	3,146	3,400	8.07%
612	Transportation Aid	67,420	54,652	57,964	54,000	-6.84%
613	Library Aid	77,379	84,816	82,962	81,403	-1.88%
619	Per Pupil Adjustment Aid	497,000	-	471	-	-----
621	Equalization Aid	12,837,510	12,679,288	12,312,816	12,290,347	-0.18%
630	State Grants	24,000	20,570	55,605	41,750	-24.92%
641	State Tuition Payments	-	4,975	11,427	2,000	-82.50%

2019-2020 Proposed Revenues By Source

		Actual	Actual	Unaudited Actual	Proposed	
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Change %</u>
660	State Revenue Through Local Governments	52,806	53,409	60,972	50,000	-18.00%
691	Aid for Computers and Personal Property	15,772	16,004	62,857	62,857	0.00%
695	Per Pupil Adjustment Aid	-	888,750	1,255,680	1,387,540	10.50%
699	School Safety Grant	-	-	184,819	-	-100.00%
	Total State Sources	13,571,888	13,802,464	14,085,572	13,969,897	-0.82%
780	Medicare - SBS Cost Settlements	30,519	36,343	55,035	30,000	-45.49%
	Total Federal Sources	30,519	36,343	55,035	30,000	-45.49%
860	Insurance Claim Receipts	41,910	3,364	-	-	
861	Sale of Fixed Assets	19,112	42,176	23,316	-	-100.00%
	Total Sale of Fixed Assets	61,022	45,540	23,316	-	-100.00%
961	Cash Adjustments	-	-	-	-	-----
964	Insurance Dividends	1,068	-	7,282	-	-----
965	Self-Funded Benefit Cost Adjustment	-	-	-	-	-----
968	Debt Premium	-	-	-	-	-----
971	Aidable Reimbursements	90,895	135,974	34,231	30,000	-12.36%
972	Non-Aidable Payments	-	104			-----
990	Miscellaneous Revenue	43,494	9,493	13,599	9,000	-33.82%
	Total Other	135,456	145,571	55,112	39,000	-29.23%
	Total Fund 10 Revenues	22,064,985	22,818,970	24,013,127	23,550,554	-1.93%
Fund 11	Federal/State Grants					
291	Donations/Gifts from Local Sources	43,954	37,293	54,442	-	-----
315	State Aid Transit from Wisconsin Schools	6,482	15,172	29,024	-	-----
630	State Special Grants	13,600	13,920	12,240	12,240	0.00%
730	Federal Project Aid	102,403	81,193	81,368	86,127	5.85%
751	Title I	327,812	252,386	225,262	237,176	5.29%

2019-2020 Proposed Revenues By Source

		Actual	Actual	Unaudited Actual	Proposed	
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Change %</u>
990	Miscellaneous Revenue	2,100	-	-	-	-----
	Total Fund 11 Revenues	496,351	399,964	402,337	335,543	-16.60%
	Total Funds 10 and 11 and Fund Balance	22,561,337	23,218,934	24,415,464	23,886,097	-2.17%
Fund 21	<u>Special Revenue Trust Fund</u>					
280	Interest Income	9	393	2,246	-	-----
291	Gifts/Donations	74,992	111,082	94,949	15,999	-83.15%
349	Payment for Services	-	-	-	-	-----
990	Miscellaneous Sources	-	-	-	-	-----
	Total Fund 21 Revenues	75,001	111,474	97,196	15,999	-83.54%
Fund 22	<u>District Activity Accounts</u>					
280	Interest Income	133	212	1,013	-	-----
291	Gifts/Donations	247,648	255,468	291,597	-	-----
969	Other Adjustments	-	-	-	-	-----
	Total Fund 22 Revenues	247,781	255,680	292,610	-	-----
Fund 27	<u>Special Education</u>					
110	Transfer from General Fund	2,272,866	2,277,169	2,365,574	2,384,678	0.81%
316	Transit of Aid from Other Districts	-	-	-	-	-----
516	Transit of State Aid from CESA	-	5,844	-	-	-----
517	Transit of Federal Aid from CESA	-	500	-	-	-----
610	State Special Education Aid	696,578	722,190	745,588	779,318	4.52%
625	State High Cost Payment	-	51,245	36,778	36,778	0.00%
630	State Grants (Transition Readiness)	-	-	-	30,194	
697	Other State Aid	-	2,000	4,000	-	-----
711	High Cost Special Education Aid	-	13,285	9,832	9,832	0.00%
730	Federal Entitlements	420,839	462,432	605,541	663,459	9.56%
780	Federal Reimbursement - Medicaid	46,477	39,781	37,399	35,000	-6.41%
990	Miscellaneous Revenue Adjustments	-	208	-	-	-----

2019-2020 Proposed Revenues By Source

		Actual	Actual	Unaudited Actual	Proposed	
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Change %</u>
	Total Fund 27 Revenues	3,436,760	3,574,654	3,804,712	3,939,259	3.54%
Fund 38	<u>Non-Referendum Debt</u>					
211	Property Taxes	449,857	488,031	484,563	492,481	1.63%
280	Interest on Investments	64	763	1,549	500	-67.72%
875	Long-Term Debt Proceeds - Bonds	-	-	-	-	-----
879	Premium from Debt Refinancing	-	-	-	-	-----
	Total Non-Referendum Debt	449,921	488,794	486,112	492,981	1.41%
Fund 39	<u>Referendum Debt</u>					
211	Property Taxes	2,447,915	2,563,502	2,673,414	2,736,206	2.35%
280	Interest on Investments	251	3,929	9,859	4,000	-59.43%
749	Transfer from Fund 49 Close Out	3,761	-	-	-	-----
971	Federal Subsidy Payments	822,304	858,742	841,976	790,780	-6.08%
	Total Referendum Debt	3,274,231	3,426,173	3,525,249	3,530,986	0.16%
Fund 46	<u>Long-Term Capital Improvement Trust Fund</u>					
110	Inter-fund Transfer	-	700,000	400,000	-	-----
280	Interest on Investments	-	-	12,086	-	-----
	Total Long-Term Capital Improvement Tru	-	700,000	412,086	-	-----
Fund 49	<u>Other Capital Projects Funds</u>					
280	Interest on Investments	8	-	-	-	-----
873	Long-Term Loans	-	-	-	-	-----
	Total Other Capital Projects Funds	8	-	-	-	-----
Fund 50	<u>Food Service Fund</u>					
250	Food Service Sales	455,079	464,304	454,598	478,044	5.16%
280	Interest Income	1,461	3,010	6342.58	3500	-44.82%
291	Grants Received	5,000	-	-	-	-----
610	State Reimbursements	23,571	21,921	82,732	20,517	-75.20%

2019-2020 Proposed Revenues By Source

		Actual	Actual	Unaudited Actual	Proposed	
		<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Change %</u>
710	Federal Reimbursements	717,084	704,173	569,375	670,965	17.84%
860	Sale of Fixed Assets	-	7,100	1,370	-	-----
971	Miscellaneous Sources	-	2,558	-	-	-----
	Total Food Service	1,202,195	1,203,066	1,114,417	1,173,026	5.26%
Fund 73	<u>Retirement Trust Fund</u>					
280	Interest Income	5,280	4,931	5,371	5,000	-6.91%
951	Retirement Trust Contributions	357,339	243,105	208,334	294,343	41.28%
	Total Retirement Trust Fund	362,620	248,036	213,705	299,343	40.07%
Fund 80	<u>Community Service Fund</u>					
211	Property Taxes	4,459	27,348	35,441	47,441	33.86%
240	Payments for Services	-	-	-	-	-----
270	Community Service Fees	3,240	1,833	1,049	3,730	255.58%
290	Community Rentals	13,041	9,509	18,548	1,685	-90.92%
	Total Community Service Fund	20,740	38,690	55,038	52,856	-3.96%
Fund 99	<u>Package & Cooperative</u>					
270	Athletic Admissions and Income	5,778	13,954	12,945	2,707	-79.09%
290	Local Sources	-	50	-	-	-----
710	Federal Reimbursements	37,908	34,090	38,022	35,501	-6.63%
	Total Package & Cooperative Fund	43,686	48,094	50,967	38,208	-25.03%
	Total Property Tax Levy All Funds	10,068,958	10,360,991	11,396,392	10,838,519	-4.90%

2019-20

PROPOSED EXPENDITURES

BY LOCATION

2019-2020
Proposed Expenditures By Location

		Actual	Actual	Unaudited	Proposed	\$	%
	<u>Location</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Change</u>	<u>Change</u>
Fund 10							
101	4-K Program	296,603	321,031	266,998	312,743	45,745	17.13%
102	East Elementary	70,080	75,191	71,795	75,500	3,705	5.16%
104	Sullivan Elementary	41,853	36,158	45,425	42,750	(2,675)	-5.89%
105	West Elementary	78,451	76,035	69,511	72,250	2,739	3.94%
201	Middle School	111,414	103,599	97,008	119,045	22,037	22.72%
401	High School	248,466	262,884	281,795	225,023	(56,772)	-20.15%
405	High School - Act 59	28,566	15,809	14,011	39,107	25,096	179.12%
710	Buildings & Grounds (non-utilities)	434,694	514,680	431,225	422,350	(8,875)	-2.06%
	Utilities	515,344	456,571	432,183	456,500	24,317	5.63%
711	District Projects	719,447	500,854	865,889	661,044	(204,845)	-23.66%
712	School Safety	-	-	202,751	10,000	(192,751)	-----
800	District Wide (inc. cont.)	13,010	729,328	409,012	135,174	(273,838)	-66.95%
801	Salaries and Benefits	13,025,127	13,534,312	14,072,470	14,465,469	392,999	2.79%
805	Dist. Library Media	473	465	441	500	59	13.43%
810	Special Education	2,272,866	2,277,169	2,365,574	2,384,678	19,104	0.81%
811	Open Enrollment	1,363,500	1,357,848	1,328,018	1,445,666	117,648	8.86%
814	ELL	201	1,415	2,255	3,000	745	33.05%
815	Mentoring (JEA)	7,358	12,206	8,568	10,905	2,337	27.28%
816	UW Whitewater Master's Cohort	-	-	9,600	-	(9,600)	-----
820	District Misc.	37,091	26,549	41,440	35,240	(6,200)	-14.96%
821	CESA Programs	1,426	1,979	2,248	2,325	77	3.44%
822	Challenge Program	1,582	5,133	3,418	4,870	1,452	42.49%
823	District Inservice	26,142	30,914	42,528	26,902	(15,626)	-36.74%
824	Pupil Services	9,295	22,529	22,805	16,810	(5,995)	-26.29%
826	Auditorium	2,155	7,503	10,204	2,000	(8,204)	-80.40%
827	Summer School	289,452	296,108	305,978	310,551	4,573	1.49%
828	District Assessment	26,722	30,467	27,186	25,325	(1,861)	-6.84%
829	Curriculum Office	3,672	2,407	3,262	3,905	643	19.70%

2019-2020
Proposed Expenditures By Location

		Actual	Actual	Unaudited	Proposed	\$	%
	Location	2016-17	2017-18	Actual	2019-20	Change	Change
				2018-19			
830	District Office	178,650	165,526	150,690	161,435	10,745	7.13%
831	Board of Education	58,422	63,656	128,121	63,559	(64,562)	-50.39%
831	Business Insurance	178,247	194,117	224,876	270,414	45,538	20.25%
832	Early Retirement	107	4,408	8,773	280,326	271,553	3095.34%
833	Curriculum Work	20,466	21,021	26,988	27,140	152	0.56%
834	District Public Relations	27,173	17,955	16,912	25,000	8,088	47.82%
836	Vocational Guidance	-	-	-	-	-	-----
841	Technology Direction	5,226	-	-	-	-	-----
850	Transportation	660,711	652,445	653,011	702,208	49,197	7.53%
873	Dist. At-Risk Program	78,935	87,167	84,546	84,738	192	0.23%
874	JEDI Virtual School	58,275	57,966	60,616	57,500	(3,116)	-5.14%
880	Insurance Claims	49,809	14,389	14,873	5,000	(9,873)	-66.38%
882	Common School Funds	79,134	85,289	83,906	81,403	(2,503)	-2.98%
890	Curriculum Implement.	244,241	218,981	206,866	203,782	(3,084)	-1.49%
891	Instructional Comp.	435,579	548,481	535,198	278,417	(256,781)	-47.98%
	Total District	21,699,962	22,830,543	23,628,973	23,550,554	(78,419)	-0.33%
Fund 11							
102	East Elementary (Spark Grant)	-	4,985	7,218	-	(7,218)	-100.00%
104	Sullivan Elementary (Spark Grant)	-	17,989	6,230	-	(6,230)	-100.00%
105	West CLC/Math/Microsoft Grants	3,091	-	-	-	-	-----
105	West Elementary (Spark Grants)	-	6,982	1,660	-	(1,660)	-----
201	Middle School (Spark Grant)	-	-	4,942	-	(4,942)	-----
401	Youth Apprenticeship/WalMart Grant	9,283	15,172	13,033	-	(13,033)	-----
404	Pupil Services (Spark/Shopko Grants)	813	2,068	-	-	-	-----
809	Mental Health Grant	-	37,293	41,007	-	(41,007)	-----
810	Mental Health Consortium	-	-	6,654	-	(6,654)	-----
814	ESL Grant	25,204	22,253	22,235	22,238	3	0.01%
815	Mentoring Grant	-	-	9,450	-	(9,450)	-----

2019-2020
Proposed Expenditures By Location

		Actual	Actual	Unaudited	Proposed	\$	%
	Location	2016-17	2017-18	Actual	2019-20	Change	Change
				2018-19			
823	Educator Effectiveness Grant	13,600	13,920	12,240	12,240	-	0.00%
824	Homeless/Spark Grants	27,748	3,209	-	-	-	-----
842	Title I	327,812	252,386	225,262	237,176	11,914	5.29%
842	Title I - Focus School		-	-	-	-	-----
843	Title IV	-	5,503	14,189	10,000	(4,189)	-29.52%
847	Eisenhower Grant	49,946	53,363	44,862	53,889	9,027	20.12%
	Total Federal	457,498	435,123	408,982	335,543	(73,439)	-17.96%
	Total General	22,157,459	23,265,665	24,037,955	23,886,097	(151,858)	-0.63%
	Estimated Revenues	22,561,337	23,218,934	24,415,464	23,886,097		
	Over (Under) Budget	(403,877)	46,732	(377,509)	-		
Fund 21	Special Revenue Trust Fund						
102	East Elementary	2,645	20,454	12,154	50	(12,104)	-99.59%
104	Sullivan Elementary	5,123	20,607	18,840	3,000	(15,840)	-----
105	West Elementary	7,719	6,652	34,857	3,000	(31,857)	-----
107	Fischer Field	-	-	-	-	-	-----
201	Jefferson Middle School	17,800	16,706	14,841	-	(14,841)	-----
401	Jefferson High School	10,429	18,683	16,498	9,949	(6,549)	-39.69%
711	District Projects	-	-	-	-	-	-----
805	Library Media	-	-	650	-	(650)	-----
810	Special Education	4,184	197	6,897	-	(6,897)	-----
820	District Wide	-	-	1,352	-	(1,352)	-----
826	Auditorium	-	-	-	-	-	-----
	Total Fund 21 Expenditures	47,901	83,299	106,089	15,999	(90,090)	-84.92%
Fund 22	District Activity Accounts						
102	East Elementary	1,924	1,678	3,683	-	(3,683)	-----
104	Sullivan Elementary	6,336	3,416	6,483	-	(6,483)	-----

2019-2020
Proposed Expenditures By Location

		Actual	Actual	Unaudited	Proposed	\$	%
	Location	2016-17	2017-18	Actual	2019-20	Change	Change
				2018-19			
105	West Elementary	4,885	1,959	3,333	-	(3,333)	-----
201	Jefferson Middle School	14,408	13,961	9,991	-	(9,991)	-----
401	Jefferson High School	189,390	206,111	245,013	-	(245,013)	-----
800	District	5	55	25	-	(25)	-----
820	District Fitness	4,307	1,632	-	-	-	-----
894	Fischer Field	388	-	6,375	-	(6,375)	-----
	Total Fund 22 Expenditures	221,641	228,813	274,904	-	(274,904)	-----
Fund 27	Special Education						
808	Transition Readiness Grant	-	-	-	30,194	(526,316)	-----
810	Special Education - District	2,981,723	3,076,736	3,165,459	3,208,954	43,495	1.37%
810	Special Education - Federal	420,839	446,763	588,051	645,969	57,918	9.85%
811	Open Enrollment	-	-	-	-	-	-----
812	Spec. Ed. Summer	17,225	35,486	33,712	36,652	2,940	8.72%
813	Early Childhood	16,972	15,668	17,490	17,490	-	0.00%
	Total Fund 27 Expenditures	3,436,760	3,574,654	3,804,712	3,939,259	134,547	3.54%
Fund 38	Non-Referendum Debt						
831	Board of Education	472,109	482,605	487,458	496,668	9,211	1.89%
	Total Fund 38 Expenditures	472,109	482,605	487,458	496,668	9,211	1.89%
Fund 39	Referendum Debt						
831	Board of Education	3,374,491	3,433,693	3,520,868	3,535,386	14,518	0.41%
	Total Fund 39 Expenditures	3,374,491	3,433,693	3,520,868	3,535,386	14,518	0.41%
Fund 46							

**2019-2020
Proposed Expenditures By Location**

		Actual	Actual	Unaudited	Proposed	\$	%
	<u>Location</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Change</u>	<u>Change</u>
			year one of trust	year two of trust	year three of trust		
401	District Maintenance Trust Fund	-	-	-	-	-	-----
	Total Fund 46 Expenditures	-	-	-	-	-	-----
<u>Fund 49</u>							
401	High School	-	-	-	-	-	-----
800	District - Fund Close Out	3,761	-	-	-	-	-----
820	District Wide Energy Projects	-	-	-	-	-	-----
	Total Fund 49 Expenditures	3,761	-	-	-	-	-----
	(Non QSCB)						
<u>Fund 50</u>	<u>Food Service</u>						
105	West Elementary Grant	-	5,000	-	-	-	-----
860	Food Service	1,209,024	1,235,252	1,141,116	1,191,718	50,602	4.43%
	Total Fund 50 Expenditures	1,209,024	1,240,252	1,141,116	1,191,718	50,602	4.43%
<u>Fund 73</u>	<u>Retirement Trust Fund</u>						
800	District Payments	340,323	231,528	198,413	280,326	81,913	41.28%
	Total Fund 73 Expenditures	340,323	231,528	198,413	280,326	81,913	41.28%
<u>Fund 80</u>	<u>Community Service</u>						
102	East Elementary	2,101	2,088	1,873	1,796	(77)	-4.11%
104	Sullivan Elementary	972	1,788	1,554	1,846	292	18.77%
105	West Elementary	1,601	2,476	3,237	2,846	(391)	-12.07%

2019-2020
Proposed Expenditures By Location

		Actual	Actual	Unaudited	Proposed	\$	%
	<u>Location</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>Change</u>	<u>Change</u>
201	Middle School	44,043	45,865	46,777	48,453	1,676	3.58%
401	High School	2,802	2,837	3,516	3,730	214	6.07%
710	Buildings and Grounds	-	-	-	-	-	-----
800	District-Wide	-	-	54	-	(54)	-----
801	Salaries and Benefits	-	-	-	-	-	-----
820	District-Wide	1,703	945	675	500	(175)	-25.93%
860	Food Service	536	1,203	10	-	(10)	-100.00%
925	Community Use	81	-	-	-	-	-----
930	Council for Performing Arts	1,452	1,585	3,356	1,685	(1,671)	-49.79%
	Total Fund 80 Expenditures	55,291	58,787	61,052	60,856	(196)	-0.32%
Fund 99	<u>Package & Cooperative</u>						
201	Middle School	-	-	-	-	-	-----
401	High School	5,778	14,004	12,945	2,707	(10,238)	-79.09%
403	Carl Perkins	37,908	34,090	38,022	32,336	(5,686)	-14.95%
	Total Fund 90 Expenditures	43,686	48,094	50,967	35,043	(15,924)	-31.24%