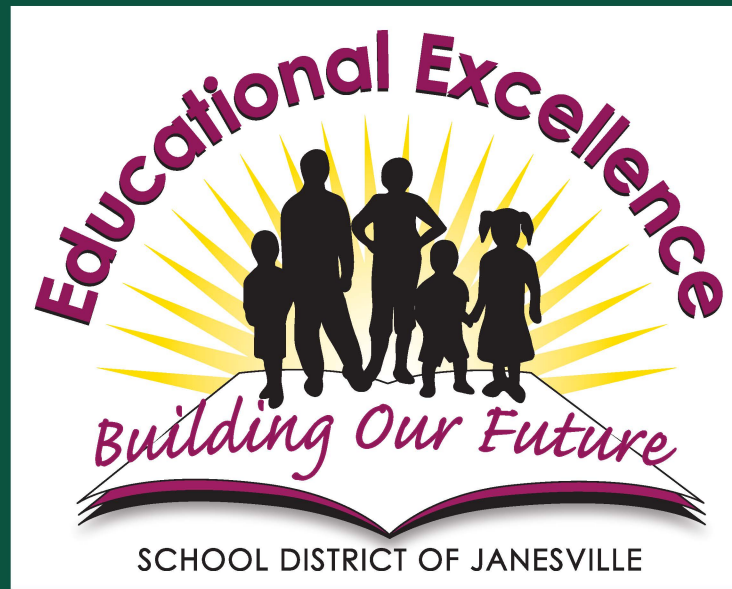


SCHOOL DISTRICT OF JANESVILLE

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Preliminary Final Budget

Budget Book 2018-2019

October 23, 2018

Design by Katie Viles, Craig High School

SCHOOL DISTRICT OF JANESVILLE

2018-2019

Preliminary Final Budget



BUDGET \$ BOOK

EDUCATIONAL SERVICES CENTER

October 23, 2018

Design by Wyatt Hyzer, Craig High School

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INTRODUCTION

We are pleased to present the 2018-19 School District of Janesville updated "Preliminary Final Budget Draft." The Budget Draft is being presented to the Board of Education for approval on October 23, 2018.

The School District of Janesville serves approximately 10,100 pre-kindergarten through 12th grade students in 21 schools. As the tenth largest school district in the State of Wisconsin, our instructional programs are provided in two comprehensive high schools (9-12), three middle schools (6-8), twelve elementary schools (K-5), and fifteen P4J Community Partnership sites (4-year-old early learners). In addition, we serve students in four charter schools: Rock University High School, Rock River Charter School, TAGOS Leadership Academy, and the Arise Virtual Academy. The District is committed to preparing our students to enter the world beyond the classroom as life-long learners with strong academic skills, and a sense of self. Our business is building futures!

In 2017, the School District adopted the "Janesville Promises" to address key elements impacting student and school success. These Promises utilize 5 components with indicators that move the entire district forward. Our ultimate Promise is that every student will graduate ready for college, career and life. The District "Staffing Plan for 2018-19," has served as the foundation for budget development activities.

The Budget Draft is presented in six sections. The first five sections contain revenue and expenditure budget information for the GENERAL and SPECIAL EDUCATION Funds, otherwise known as the "instructional funds." Instructional funds track all revenues and expenditures made on behalf of direct K-12 instructional programming as well as the ancillary expenditures necessary to support instructional activities. Information for each fund is shown both individually and in combination to allow for detailed analysis as well as higher-level comparability. The last tab of the book displays budget information for non-instructional-related expenditures including those for the SPECIAL PROJECTS, DEBT SERVICE, LONG-TERM CAPITAL PROJECTS, FOOD SERVICE, PRIVATE BENEFIT TRUST, EMPLOYEE BENEFIT TRUST FUND, and the COMMUNITY SERVICE FUND.

When comparing the Preliminary Final Budget Draft to prior-year expenditures, it may be helpful to keep in mind that the prior-year data is actual and not as originally budgeted. The 2017-18 actual data has been subject to audit, but as of the release of this budget draft, is not yet available in report form.

Readers will find that data presented is not a collection of program-oriented budgets displaying what each program costs, but rather, a cost accounting budget presented by functional areas that describe the purpose for which expenditures are made. This is consistent with the Wisconsin Uniform Financial Accounting Requirements (WUFAR) structure and the budget presentation format required by Chapter 65.90, Wis. Stats. To assist the reader in understanding the meaning behind the numbers, narrative explanations detailing the WUFAR system are provided throughout the document.

The budget is based upon all information known and decisions made through October 9, 2018. Per state law, districts must incorporate the DPI October 15 Aid Certification and related adjustments to the Revenue Limit computation into the final 2018-19 District budget.

This Preliminary Final Budget Draft presents a balanced operating budget for 2018-19 which supports and advances the District's mission. Careful administration of the budget plan is essential to achieving established financial targets. We look forward to an exciting and successful school year in 2018-19.

Keith Pennington
CFO/Asst. Treasurer

Jamie Legreid
Comptroller

Tami Carlson
Financial Analyst/Grant Manager

October 23, 2018

THE BUDGETING PROCESS

SCHOOL-BUILDING BUDGETING

The budget model utilized by the District enables individual school building principals to make certain purchasing decisions for day-to-day building operations. This is based in the belief that building principals have the unique perspective that allows them to select materials that both serve the programs needs of the building while facilitating broader District initiatives. The Local Building Allocation (LBA) is a set per pupil dollar amount allotted to each building that principals use to budget school educational activities within their building.

Each building LBA is comprised of two separate allocations - a Library Allocation (LA) and a General Allocation (GA). Allocation amounts are based on school type (elementary, middle, high) and the number of students in the building to be educated.

The LA is funded by the State Common School Fund Aid program and can only be used to purchase items eligible under that program. Eligible items include the purchase of library books and other instructional materials to be housed in the school library and the purchase of computers and related software for the library. The per-member allocation is derived by dividing the balance of the Common School Funds allocation, after District-wide commitments, by the total number of K-12 students. Individual building amounts are computed by multiplying the per-member allocation by the number of students in the building.

The GA is available to fund the wide variety of building expenses such as workbooks, paper, program educational materials and supplies, office supplies, printing/binding costs, copier images, instructional equipment maintenance, postage, and telephone/cell phones. The per-member General Allocation amount is determined by school type, with the higher grade level schools receiving a larger allocation than the elementary schools. This methodology parallels the increased costs associated with the typical items purchased at higher grade levels.

The building Library and General Allocation amounts for 2018-19 are indicated on page 3.

Allocations from the Learning and Innovation department also supplement the school allocations to promote professional development and growth.

EDUCATIONAL SERVICES CENTER (ESC) BUDGETING

The non-school budgets are developed by individual program areas and budget managers within the Educational Services Center.

Program-area budgets, such as Superintendent, Board of Education, Business Services, Utilities, Administrative & Human Services, Student Services, Special Education, Summer School, P4J, Learning and Innovation, Information Technology, Athletics, Public Information, Buildings and Grounds/Maintenance, Purchasing, Transportation, Information Systems, and Capital Equipment are assigned to, and developed by, individual program managers. Each is responsible for developing a budget based on their specific program needs and projected funding limits.

District-wide salary and fringe benefit amounts are developed within the guidelines of existing or proposed contracts, Board directives, and economic considerations. Business Services, in cooperation with Human Resources, is responsible for the salary and fringe budget.

The Superintendent and Directors, in conjunction with any Board of Education directives or actions, make the final determination regarding what is included in the final budget to be presented to the Board for approval.

2018-19 LOCAL BUILDING ALLOCATIONS (LBA)

Number	Building	Membership		General	General	Library	Library	Total
		(GA)	(LA)	Allocation Per Member		Allocation Per Member		
101	Adams	317	314	95.17	\$ 30,169	16.00	\$ 5,016	\$ 35,185
103	Harrison	271	271	95.17	\$ 25,791	16.00	\$ 4,336	\$ 30,127
105	Jackson	299	295	95.17	\$ 28,456	16.00	\$ 4,720	\$ 33,176
106	Jefferson	283	276	95.17	\$ 26,933	16.00	\$ 4,416	\$ 31,349
104	Kennedy	368	368	95.17	\$ 35,023	16.00	\$ 5,888	\$ 40,911
107	Lincoln	341	333	95.17	\$ 32,453	16.00	\$ 5,328	\$ 37,781
108	Madison	430	429	95.17	\$ 40,923	16.00	\$ 6,857	\$ 47,780
109	Monroe	398	395	95.17	\$ 37,878	16.00	\$ 6,313	\$ 44,191
111	Roosevelt	360	355	95.17	\$ 34,261	16.00	\$ 5,680	\$ 39,941
112	Van Buren	366	362	95.17	\$ 34,832	16.00	\$ 5,784	\$ 40,616
113	Washington	317	314	95.17	\$ 30,169	16.00	\$ 5,016	\$ 35,185
114	Wilson	241	241	95.17	\$ 22,936	16.00	\$ 3,856	\$ 26,792
TOTAL ELEMENTARY		3,991	3,951		\$ 379,823		\$ 63,210	\$ 443,033
301	Edison	592	592	107.62	\$ 63,711	16.00	\$ 9,473	\$ 73,184
302	Franklin	694	694	107.62	\$ 74,688	16.00	\$ 11,105	\$ 85,793
303	Marshall	885	885	107.62	\$ 95,244	16.00	\$ 14,161	\$ 109,405
TOTAL MIDDLE SCHOOL		2,171	2,171		\$ 233,643		\$ 34,739	\$ 268,382
403	Rock River Charter School	180	180	119.05	\$ 21,429	16.00	\$ 2,880	\$ 24,309
406	TAGOS	76	76	119.05	\$ 9,048	16.00	\$ 1,216	\$ 10,264
405	Arise Virtual Academy	156	156	119.05	\$ 18,572	16.00	\$ 2,496	\$ 21,068
401	Craig	1,594	1,594	119.05	\$ 189,766	16.00	\$ 25,506	\$ 215,272
402	Parker	1,336	1,336	119.05	\$ 159,051	16.00	\$ 21,378	\$ 180,429
404	Rock University High School	55	55	119.05	\$ 6,548	16.00	\$ 880	\$ 7,428
TOTAL HIGH SCHOOL		3,397	3,397		\$ 404,413		\$ 54,356	\$ 458,769
GRAND TOTAL		9,559	9,519		\$ 1,017,879		\$ 152,305	\$ 1,170,184

WISCONSIN UNIFORM FINANCIAL ACCOUNTING REQUIREMENTS (WUFAR)

All public school districts in the State of Wisconsin are required to use a uniform accounting structure and set of accounts. This means that every school district will put expenditures for orchestra teacher salaries, for example, in the exact same account. This is done so that comparability in reported data across districts will allow for accurate data aggregation at the State level for the Federal Reports required by the Department of Education and the National Center for Education Statistics.

The accounting structure is very prescriptive. Readers will need the following basic knowledge of WUFAR to understand the data contained in this Budget Draft.

DEFINITION OF FUNDS

School districts organize their accounting systems on a "fund" basis. A fund is a separate set of accounting records, tracking financial transactions that relate to specific activities or attaining certain objectives in accordance with laws, regulations, restrictions, or limitations. Each fund is an independent accounting entity consisting of a self-balancing set of asset, liability, and equity accounts. The School District of Janesville uses the following funds:

10 GENERAL FUND

The General Fund is used to account for revenues and expenses relating to current-year operation, including day-to-day activities of the school district, such as salaries/benefits for instructional and support staff, supplies, staff development, equipment expense, utilities, building maintenance, and student transportation.

20 SPECIAL PROJECTS FUND

Special Project Funds are used to account for a variety of activities. Fund 21, Special Revenue Trust Fund, is used to track gifts and donations from private parties. The donor may specify the exact purpose for which the funds shall be used. Fund 27, Special Education Fund, tracks similar activity as the General Fund but only as it relates to the education of students with disabilities. The District uses Fund 21 and Fund 27.

30 DEBT SERVICE FUND

Debt Service Funds are required by Section 67.11 of Wisconsin Statutes to track irrevocable debt tax levies and expenditures related to long-term debt retirement. Fund 38 is used to account for long term debt acquired without a referendum and is funded within the Revenue Limit. Fund 39 is used to account for debt issues that were referendum approved. Tax levies for Fund 39 are outside of the revenue limit.

40 CAPITAL PROJECTS FUND

All revenues and expenditures related to Capital Projects are recorded in this fund. The District uses Fund 46 for the Long Term Capital Improvements fund, and Fund 49 for the Act 32 project.

50 FOOD SERVICE FUND

All revenues and expenditures related to Food Services are recorded in this fund.

60 AGENCY FUND

This fund is used to account for assets held by the district for pupil organizations such as Bowling Club, Student Council, Engineering Club, etc.. The students in the organization are involved in the management of the organization's financial activities, and the District serves as the fiduciary. There are no budgets in this booklet as they are managed at the schools.

72 PRIVATE BENEFIT TRUST FUND

This fund is used to account for gifts and donations specified for the benefit of private individuals and organizations not under the control of the school board. Scholarships are recorded in this fund.

73 EMPLOYEE BENEFIT TRUST FUND

The Employee Benefit Trust Fund is used to account for resources held in trust for formally-established, defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans are legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements. This fund applies to all post-employment benefit plans whereby the district is providing such benefits by contribution to a legally-established, irrevocable trust.

WISCONSIN UNIFORM FINANCIAL ACCOUNT REQUIREMENTS, continued

80 COMMUNITY SERVICE FUND

This fund is used to account for activities such as adult education, community recreation programs such as evening swimming pool operation and softball leagues, elderly food service programs, non-special education preschool, day care services, and other programs which are not elementary and secondary educational programs but have the primary function of serving the community. Actual, additional expenditures for these activities, includes salaries, benefits, travel, purchased services, etc. are to be included in this Fund to the extent feasible. The district may adopt a separate tax levy for this Fund.

DEFINITION OF SOURCES

Sources classify revenue by the origin of the funds. This is, perhaps, the easiest account element to understand. WUFAR requires segregation of revenues into the categories of Local, Inter-district, State, Federal, and Other.

DEFINITION OF FUNCTIONS

WUFAR requires expenditures to be grouped into categories that define the purpose for which an object is used or for which a person acts. These categories are called "functions." Functions describe the activities or actions that are performed to accomplish the objectives of the School District. Expenditures are categorized into three broad functional areas. Functions that start with a "1" capture instructional costs, a "2" capture support service cost, and a "4" capture non-program costs. Each is described below. In the pages that appear later in the Budget Draft, additional narrative will describe the specific activity presented in more detail.

100000 INSTRUCTION

Instruction includes the activities of dealing directly with the face-to-face interactions between District staff and students. Teaching may be provided for students in a school classroom or in another location such as a home or hospital. Instruction may also be provided through some other approved medium such as distance education or online courses. Included here are the activities of aides or classroom assistants of any type, which assist teachers in the instructional process.

200000 SUPPORT SERVICES

Support services provide administrative, technical (such as therapists, health staff, guidance), and logistical support (such as Information Technology and Business Services) to facilitate and enhance instruction. Also included in these functions are the adjunct activities that support instruction (Transportation, Building Services, and Food Service).

400000 NON-PROGRAM TRANSACTIONS

Non-program transactions functions track permanent transfers of money to other funds, payments for instructional services for students performed by other public or private agencies (such as Open Enrollment, non-Open Enrollment, and for special education), and adjustments or prior-year refunds.

DEFINITION OF OBJECTS

In addition to a function classification, expenditures are also classified by object. Objects indicate what is purchased – e.g. salaries, benefits, utilities, telephone, textbooks, etc.

SUMMARY

BUDGET SUMMARY

School district ledgers normally contain tens of thousands of separate accounts to accommodate the various State and Federal reporting requirements while facilitating the ability for local expenditure analysis. The budget data found in the Summary section is presented in a "rolled up" fashion that combines the General and Special Education Funds. These are the only two funds that contain K-12 instructional program data, and the State requires segregation into these two funds so that the various aid programs can be properly administered from the State side. This presentation allows the readers to see the total instructional cost picture displayed in one table. Subsequent tabs in this booklet contain greater detail for both funds.

Items of Interest

Use of Fund Balance

This budget is prepared with the goal from the Board of Education for no use of fund balance. The only exception is for the carryover of unexpended building allocation funds from 2017-18 to 2018-19 which total \$72,461. This amount has been included in the proposed budget.

Revenue

The "Revenue and Fund Balance Summary" on page 8 contains ESTIMATED 2018-19 budgeted revenues. Page 16 shows the specific estimated details in regards to Levy information.

The 2018-19 budget has been prepared assuming the Board of Education will utilize its maximum taxing authority. The Board will determine the final budget and related tax levies after the State General Aid Certification is received on October 15, 2018.

Expenditures

The "Object Summary" table on page 10 displays the expenditures by WHAT is being purchased (e.g. salaries, utilities, telephone, textbooks). The "Function Summary" table on page 12 is the same data only sorted and presented by the purpose or activity for which the items are purchased.

Salaries – Salaries were developed in a manner consistent with previous years. Wage packages for all employees were developed according to Board-approved directives.

Benefits – District-wide benefit changes are detailed below and apply to ALL permanent employees.

Note that the following detailed information will not be repeated under each function narrative, as these changes apply to all functions containing salaries/benefits.

- 1.) Wisconsin Retirement System (WRS) Payments - All employees eligible to be covered under WRS are required to contribute 50% of the WRS Contribution Rate set by the Employee Trust Funds Board (ETF). The rate through December, 2018 is 13.4%. Beginning January 2019, the new rate is 13.1%, with the employee and employer contributing equal amounts. A blended rate was used for budgeting purposes.
- 2.) Medical & Dental Insurance – On April 17, 2018, the Board of Education approved that the active employee Dean or Mercy HMO premium share will not increase for employees from the 2017-2018 premium, and the retiree premium share is the same as active employee. The District contracts with Delta Dental to process claims that are covered under a self-funded dental plan provided to qualifying employees and their families. The premium share for Dental was approved on April 24, 2018 with an increase.

All employees contribute approximately 12% towards their health and dental premiums.

BUDGET SUMMARY, continued

- 3.) Social Security - Social security benefits are paid on wages at a rate of 6.20%. For calendar year 2018, the Social Security rate applies to wages of up to \$128,400. The Medicare rate (1.45%) continues to apply to all wages. The Budget Draft assumes no changes in Social Security rates.
- 4.) Life Insurance - The premium rate the District's life insurance provider charges the District is adjusted annually and becomes effective each September. The rate currently is \$0.208 per one thousand dollars of coverage per month. The Budget Draft assumes no change in Life Insurance rates.
- 5.) Disability Insurance - Disability group insurance is long-term disability insurance provided by the District to all groups of employees. The District pays \$0.141 per one hundred dollars of coverage. This rate is in effect through January 1, 2019. The Budget Draft assumes no change in Disability Insurance rates.

Building Allocations (LBA) – The 2018-19 Building General Allocation remained at the same level of per pupil amounts as prior years.

Elementary	\$95.17 per pupil
Middle School	\$107.62 per pupil
High School	\$119.05 per pupil

The Library Allocation remained the same at \$16.00 per pupil for the 2018-19 budget. The overall Library Allocation to the District from the State increased slightly over previous year, but estimate allocations are not known until January. This Budget Draft was built on the premise of same allocation as prior year.

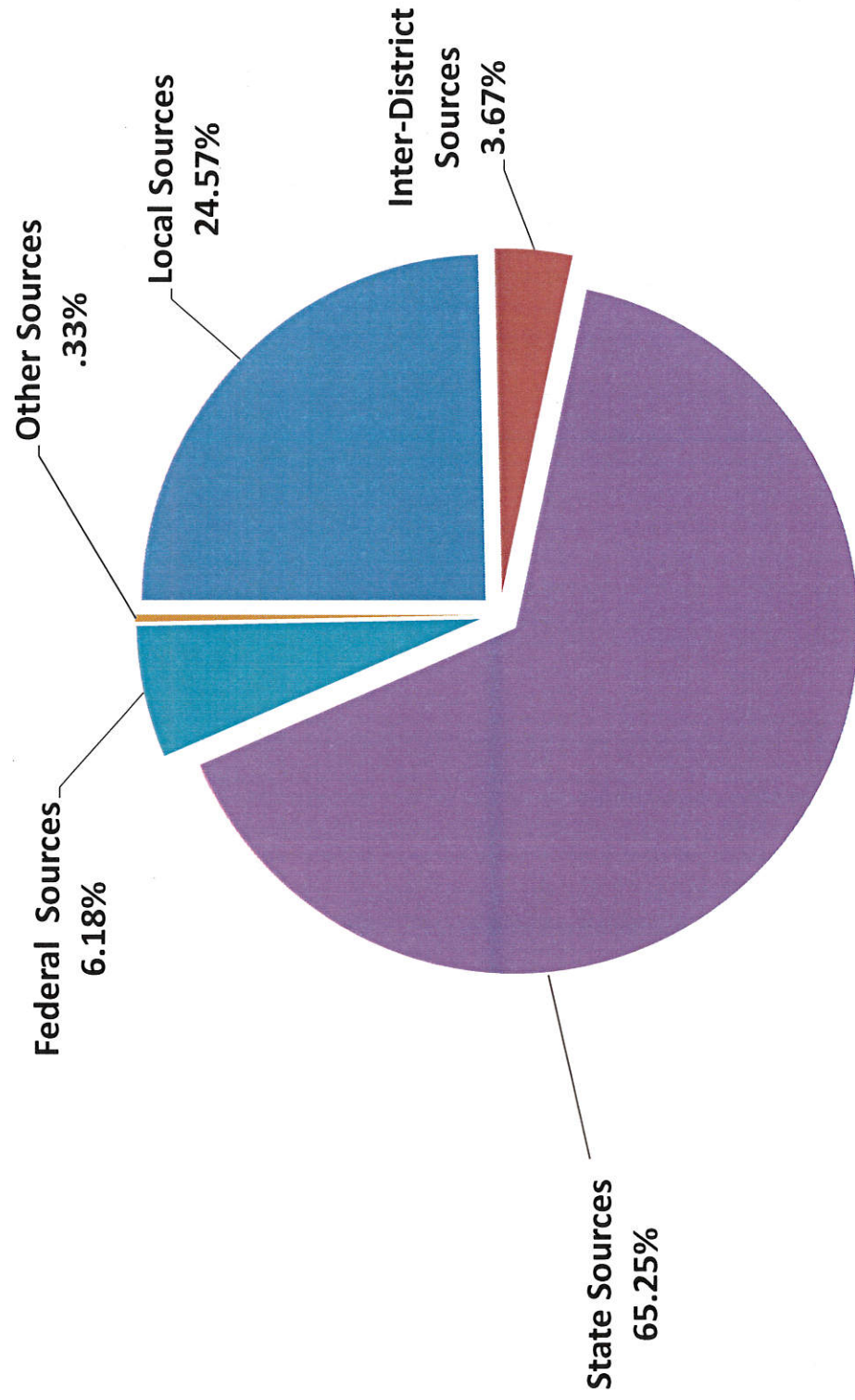
Both appropriations are allocated to buildings based on enrollment. Final LBA allocations are listed on page 3.

Operating Transfers – An operating transfer is a permanent transfer of money from one fund to another to pay obligations of the receiving fund. The Special Education Fund receives tax revenue for operation through a transfer from the General Fund. The transfer for the 2017-18 fiscal year was \$11,400,108 and the transfer for the 2018-19 budget year is projected to be \$12,209,615. Operating transfers are listed on page 12.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS COMBINED
2018-19 PRELIMINARY FINAL BUDGET
REVENUE AND FUND BALANCE SUMMARY

REVENUE	2014-15 Actual	2015-16 Actual	Increase/ Decrease over Prior Year	2016-17 Actual	Increase/ Decrease over Prior Year	2017-18 Actual	Increase/ Decrease over Prior Year	2018-19 Preliminary Final	Increase/ Decrease over Prior Year
LOCAL SOURCES									
Current Year Tax Levy	\$ 25,410,494	\$ 26,509,914	4.33%	\$ 27,998,345	5.61%	\$ 26,388,171	-5.75%	\$ 27,720,966	5.05%
Other Local Sources	1,318,178	1,449,793	9.98%	2,687,011	85.34%	1,889,555	-29.68%	2,060,355	9.04%
Total Local Sources	26,728,672	27,959,707	4.61%	30,685,356	9.75%	28,277,726	-7.85%	29,781,321	5.32%
INTERDISTRICT TRANSFERS	3,014,771	3,047,449	1.08%	4,077,784	33.81%	4,305,114	5.57%	4,448,000	3.32%
INTERMEDIATE SOURCES	9,095	2,623	100.00%	5,420	106.66%	14,024	158.73%	-	-100.00%
STATE SOURCES									
Equalization, Computer, High									
Poverty Aid, Per Pupil Aid	68,622,076	67,571,829	-1.53%	71,170,753	5.33%	72,643,585	2.07%	72,354,779	-0.40%
Special Education Aid	4,323,182	4,161,335	-3.74%	4,012,014	-3.59%	4,214,828	5.06%	3,985,068	-5.45%
Categorical Aid	2,001,123	2,003,048	0.10%	457,100	-77.18%	462,736	1.23%	492,000	6.32%
Other State Sources	1,259,582	1,276,483	1.34%	1,193,934	-6.47%	1,203,229	0.78%	2,273,216	88.93%
Total State Sources	76,205,963	75,012,694	-1.57%	76,833,801	2.43%	78,524,378	2.20%	79,105,063	0.74%
FEDERAL SOURCES	7,125,656	6,076,533	-14.72%	7,054,776	16.10%	7,207,215	2.16%	7,488,365	3.90%
OTHER SOURCES	500,344	637,297	27.37%	1,044,254	63.86%	657,633	-37.02%	400,287	-39.13%
TOTAL REVENUE	<u>\$ 113,584,502</u>	<u>\$ 112,736,303</u>	<u>-0.75%</u>	<u>\$ 119,701,392</u>	<u>6.18%</u>	<u>\$ 118,986,090</u>	<u>-0.60%</u>	<u>\$ 121,223,036</u>	<u>1.88%</u>
FUND BALANCE									
ESTIMATED GENERAL FUND									
BALANCE JULY 1	\$ 21,243,551	\$ 21,337,236		\$ 22,660,431		\$ 22,751,319		\$ 23,015,058	
CHANGE IN REVENUE OVER (UNDER) EXPENDITURES	93,685	1,323,195		90,888		263,739		(72,461)	
ESTIMATED GENERAL FUND									
BALANCE JUNE 30	<u>\$ 21,337,236</u>	<u>\$ 22,660,431</u>		<u>\$ 22,751,319</u>		<u>\$ 23,015,058</u>		<u>\$ 22,942,597</u>	

**SCHOOL DISTRICT OF JANESVILLE
2018-19 PRELIMINARY FINAL BUDGET
SUMMARY OF REVENUES BY SOURCE**

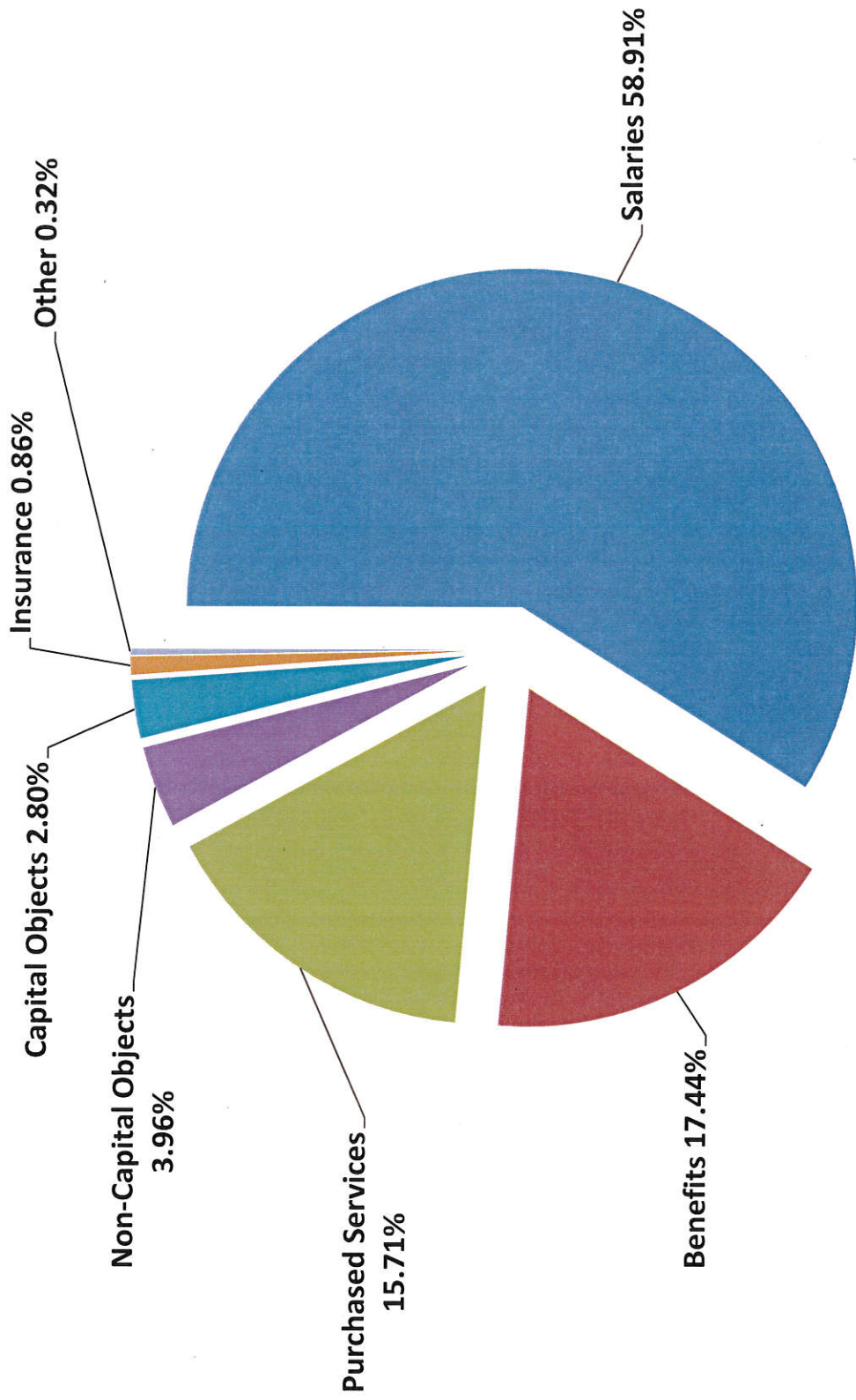


SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS COMBINED
2018-19 PRELIMINARY FINAL BUDGET
SUMMARY OF EXPENDITURES BY OBJECT

OBJECT SUMMARY

	2014-15 Actual	2015-16 Actual	Increase/ Decrease over Prior Year	2016-17 Actual	Increase/ Decrease over Prior Year	2017-18 Actual	Increase/ Decrease over Prior Year	2018-19 Preliminary Final	Increase/ Decrease over Prior Year
SALARIES									
Teachers	\$ 41,916,151	\$ 42,309,971	0.94%	43,175,156	2.04%	44,050,916	2.03%	44,385,022	0.76%
Instructional Support Staff	10,228,759	10,557,812	3.22%	11,883,221	12.55%	12,043,733	1.35%	12,759,970	5.95%
Administrators	3,430,347	3,367,910	-1.82%	3,549,714	5.40%	3,538,666	-0.31%	3,875,449	9.52%
Other Support Staff	8,877,031	9,629,575	8.48%	10,362,015	7.61%	10,313,396	-0.47%	10,435,718	1.19%
Total Salaries	64,452,289	65,865,268	2.19%	68,970,106	4.71%	69,946,710	1.42%	71,456,159	2.16%
FRINGE BENEFITS									
Retirement	4,286,028	4,259,896	-0.61%	4,485,356	5.29%	4,590,530	2.34%	4,699,941	2.38%
Social Security	4,782,782	4,912,090	2.70%	5,126,401	4.36%	5,212,513	1.68%	5,452,436	4.60%
Life Insurance	180,552	204,529	13.28%	223,419	9.24%	233,640	4.57%	157,269	-32.69%
Medical Insurance	13,886,113	9,565,918	-31.11%	10,369,561	8.40%	10,912,866	5.24%	10,352,989	-5.13%
Disability Insurance	108,247	110,584	2.16%	115,277	100.00%	117,051	1.54%	91,469	-21.86%
Other Benefits	3,261,169	1,310,043	-59.83%	2,607,981	99.08%	2,744,356	5.23%	400,659	-85.40%
Total Benefits	26,504,892	20,363,060	-23.17%	22,927,995	12.60%	23,810,956	3.85%	21,154,763	-11.16%
TOTAL SALARIES & BENEFITS	90,957,181	86,228,328	-5.20%	91,898,100	6.58%	93,757,665	2.02%	92,610,922	-1.22%
PURCHASED SERVICES									
Personal Services	1,736,708	1,559,519	-10.20%	3,321,321	112.97%	1,624,156	-51.10%	2,399,157	47.72%
Maintenance	2,864,159	3,135,878	9.49%	3,388,377	8.05%	3,503,435	3.40%	5,429,984	54.99%
Utilities	2,504,528	2,325,648	-7.14%	2,507,228	7.81%	2,457,145	-2.00%	2,500,000	1.74%
Pupil Transportation	1,876,981	1,946,477	3.70%	2,156,364	10.78%	2,077,681	-3.65%	2,063,053	-0.70%
Employee Travel	344,956	340,587	-1.27%	364,939	7.15%	373,390	2.32%	546,637	46.40%
Other Services	165,524	236,032	42.60%	326,885	38.49%	185,380	-43.29%	227,325	22.63%
Telephone/Internet/Communication	399,430	415,451	4.01%	381,421	-8.19%	381,717	0.08%	418,680	9.68%
Governmental Agencies	4,484,391	4,503,098	0.42%	4,730,673	5.05%	5,436,530	14.92%	5,475,862	0.72%
Total Purchased Services	14,376,676	14,462,690	0.60%	17,177,208	18.77%	16,039,434	-6.62%	19,060,698	18.84%
NONCAPITAL ITEMS									
General Supplies	1,869,448	1,792,065	-4.14%	1,738,727	-2.98%	1,486,720	-14.49%	2,459,051	65.40%
Other Consumable Materials	195,486	232,000	18.68%	306,664	32.18%	317,489	3.53%	324,103	2.08%
Media	125,233	145,284	16.01%	127,860	-11.99%	183,884	43.82%	136,868	-25.57%
Noncapital Equipment/Software	1,739,954	3,320,169	90.82%	2,418,386	-27.16%	2,325,492	-3.84%	1,719,865	-26.04%
Textbooks-Workbooks	664,584	225,845	-66.02%	396,541	75.58%	161,359	-59.31%	158,467	-1.79%
Total Noncapital Items	4,594,705	5,715,363	24.39%	4,988,178	-12.72%	4,474,944	-10.29%	4,798,354	7.23%
CAPITAL OBJECTS	2,156,240	2,810,104	30.32%	3,617,179	28.72%	2,894,913	-19.97%	3,398,830	17.41%
INSURANCE	835,045	824,021	-1.32%	871,871	5.81%	939,882	7.80%	1,044,045	11.08%
OTHER OBJECTS	570,970	1,372,602	140.40%	1,057,967	-22.92%	615,512	-41.82%	382,648	-37.83%
TOTAL EXPENDITURES	\$ 113,490,817	\$ 111,413,108	-1.83%	\$ 119,610,504	7.36%	\$ 118,722,351	-0.74%	\$ 121,295,497	2.17%

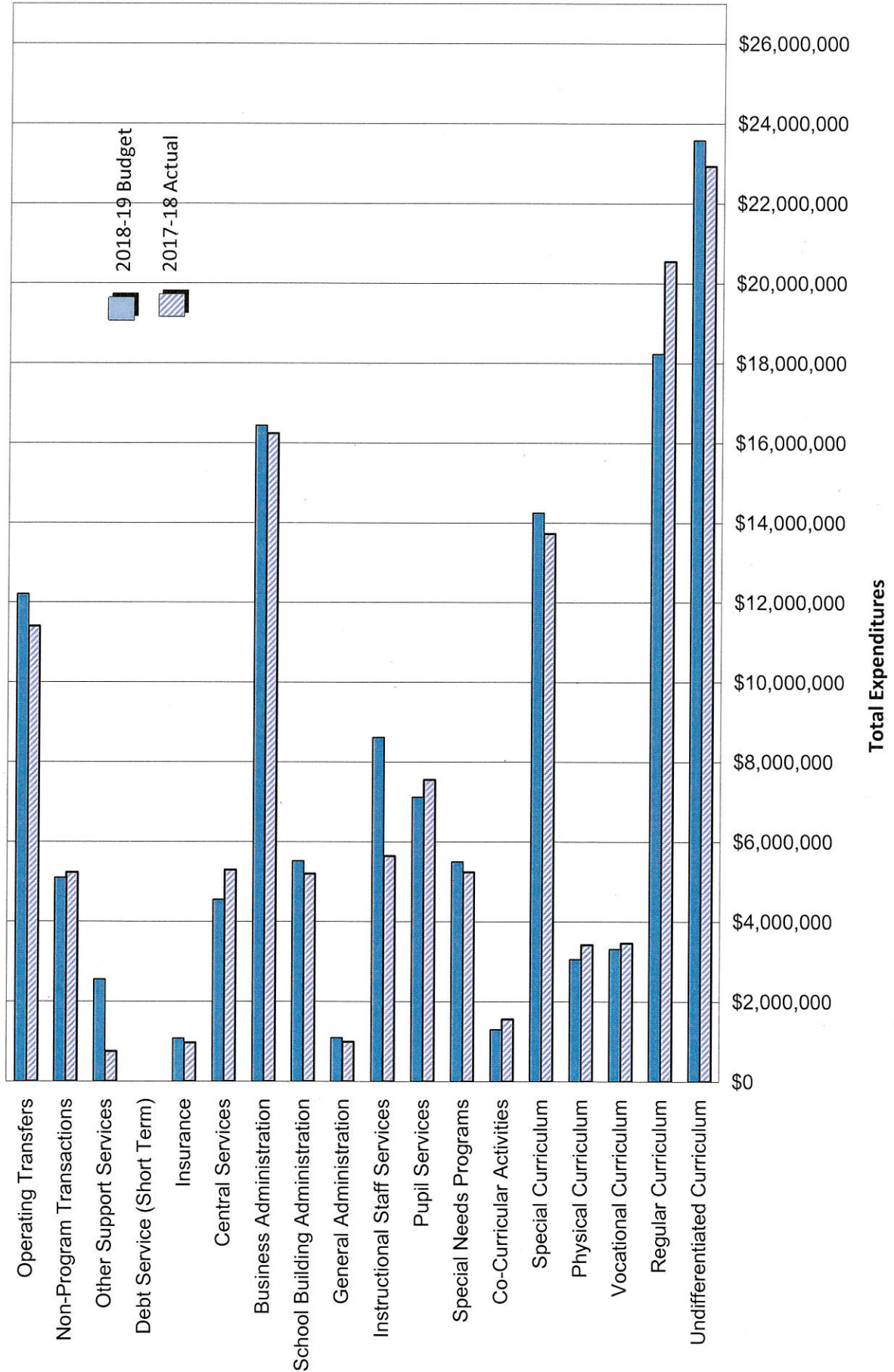
**SCHOOL DISTRICT OF JANESVILLE
2018-19 PRELIMINARY FINAL BUDGET
SUMMARY OF EXPENDITURES BY OBJECT**



SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET
SUMMARY OF EXPENDITURES BY FUNCTION

FUNCTION SUMMARY	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
Undifferentiated Curriculum	\$ 22,930,215	\$ 23,579,971	\$ -	\$ 23,579,971	2.83 %
Regular Curriculum	20,542,314	18,230,646	-	18,230,646	(11.25) %
Vocational Curriculum	3,462,954	3,312,545	-	3,312,545	(4.34) %
Physical Curriculum	3,417,896	3,062,776	-	3,062,776	(10.39) %
Special Curriculum	13,723,418	-	14,247,863	14,247,863	3.82 %
Co-Curricular Activities	1,557,300	1,303,720	-	1,303,720	(16.28) %
Special Needs Programs	5,238,049	5,352,526	145,394	5,497,920	4.96 %
TOTAL INSTRUCTION	\$ 70,872,147	\$ 54,842,184	\$ 14,393,257	\$ 69,235,441	(2.31) %
Pupil Services	\$ 7,550,363	\$ 4,703,115	\$ 2,415,519	\$ 7,118,634	(5.72) %
Instructional Staff Services	5,637,763	7,576,375	1,037,027	8,613,402	52.78 %
General Administration	989,755	1,082,577	10,000	1,092,577	10.39 %
School Building Administration	5,196,970	5,519,207	-	5,519,207	6.20 %
Business Administration	16,237,772	15,127,606	1,311,340	16,438,946	1.24 %
Central Services	5,295,031	4,530,046	20,000	4,550,046	(14.07) %
Insurance	967,484	1,074,045	-	1,074,045	11.01 %
Debt Service (Short Term)	-	-	-	-	0.00 %
Other Support Services	748,630	2,552,959	-	2,552,959	241.02 %
TOTAL SUPPORT SERVICES	\$ 42,623,768	\$ 42,165,930	\$ 4,793,886	\$ 46,959,816	10.17 %
NON-PROGRAM TRANSACTIONS	\$ 5,226,435	\$ 4,747,240	\$ 353,000	\$ 5,100,240	(2.41) %
TOTAL EXPENDITURES	\$ 118,722,351	\$ 101,755,354	\$ 19,540,143	\$ 121,295,497	2.17 %
OPERATING TRANSFERS					
To Special Education Fund	11,400,108	12,209,615	-	12,209,615	
To Long Term Capital Fund	-	-	-	-	
From General Fund	(11,400,108)	-	(12,209,615)	(12,209,615)	
TOTAL OPERATING TRANSFERS	\$ -	\$ 12,209,615	\$ (12,209,615)	\$ -	

**SCHOOL DISTRICT OF JANESVILLE
2018-19 PRELIMINARY FINAL BUDGET
SUMMARY OF EXPENDITURES BY FUNCTION**



SCHOOL DISTRICT OF JANESVILLE
SPECIAL EDUCATION FUND EXPENDITURES BY TYPE
2018-19 PRELIMINARY FINAL BUDGET

	2014-15 Actual	% of Total	2015-16 Actual	% of Total	2016-17 Actual	% of Total	2017-18 Actual	% of Total	2018-19 Budget	% of Total
Federal Flow Through	\$ 2,038,089	11.1%	\$ 1,486,131	8.5%	\$ 1,913,021	10.2%	\$ 2,632,446	13.8%	\$ 2,589,980	13.3%
Federal Preschool Entitlement	86,441	0.5%	116,356	0.7%	125,869	0.7%	85,416	0.4%	105,480	0.5%
Other Grants	13,980	0.1%	31,188	0.2%	27,802	0.1%	17,598	0.1%	-	0.0%
Expenditures Funded by Grants	\$ 2,138,509	11.7%	\$ 1,633,675	9.4%	\$ 2,066,692	11.0%	\$ 2,735,460	14.3%	\$ 2,695,460	13.8%
Expenditures Qualifying for Handicapped Aid	\$ 15,730,002	85.8%	\$ 15,332,255	88.1%	\$ 16,427,853	87.4%	\$ 15,984,279	83.7%	\$ 16,785,173	85.9%
Non-Aidable Expenditures	461,270	2.5%	446,043	2.6%	304,646	1.6%	367,715	1.9%	59,510	0.3%
Expenditures Funded by Other Sources	\$ 16,191,272	88.3%	\$ 15,778,298	90.6%	\$ 16,732,499	89.0%	\$ 16,351,994	85.7%	\$ 16,844,683	86.2%
TOTAL EXPENDITURES	\$ 18,329,781	100.0%	\$ 17,411,973	100.0%	\$ 18,799,191	100.0%	\$ 19,087,454	100.0%	\$ 19,540,143	100.0%

SCHOOL DISTRICT OF JANESVILLE

FUND SUMMARY

2018-19 PRELIMINARY FINAL BUDGET

	General Budget	Special Education Budget	Non-Referendum Debt Budget	Referendum Debt Budget	LT Capital Improvement Budget	Capital Projects Budget	Food Service Budget	Trust Fund Budget	Employee Trust Fund Budget	Community Service Fund Budget	2018-19 Budget Combined Funds
REVENUES & OPERATING TRANSFER											
Current Year Tax Levy	\$ 27,720,966	\$ -	\$ 2,929,570	\$ 6,688,134	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 37,338,670
Other Local Sources	2,060,355	-	4,000	10,000	7,000	-	-	-	-1	-	2,081,354
Interdistrict Transfers	4,448,000	-	-	-	-	-	-	-	-	-	4,448,000
Intermediate Sources	-	-	-	-	-	-	-	-	-	-	0
Equalization, Computer and High Poverty Aid	72,354,779	-	-	-	-	-	-	-	-	-	72,354,779
Special Education Aid	-	4,035,068	-	-	-	-	-	-	-	-	4,035,068
Other State Sources	2,715,216	-	-	-	-	-	-	-	-	-	2,715,216
Federal Sources	4,192,905	3,295,460	-	-	-	26,000	5,162,129	-	-	-	12,676,494
Other Sources	400,287	-	-	-	-	-	-	-	-	-	400,287
Operating Transfer	-	12,209,615	-	-	-	-	-	-	-	-	12,209,615
TOTAL REVENUES	\$ 113,892,508	\$ 19,540,143	\$ 2,933,570	\$ 6,698,134	\$ 7,000	\$ 26,000	\$ 5,162,129	\$ 0	\$ -1	\$ 0	\$ 148,259,483
EXPENDITURES & OPERATING TRANSFER											
Instruction	\$ 54,842,184	\$ 14,393,257	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,235,441
Support Services	42,165,930	4,793,886	2,957,770	6,774,444	-	5,536,373	5,204,637	-	-	-	67,433,040
Nonprogram Transactions	4,747,240	353,000	-	-	-	-	-	-	2,086,247	-	7,186,487
Operating Transfer	12,209,615	-	-	-	-	-	-	-	-	-	12,209,615
TOTAL EXPENDITURES	\$ 113,964,969	\$ 19,540,143	\$ 2,957,770	\$ 6,774,444	\$ -	\$ 5,536,373	\$ 5,204,637	\$ 0	\$ 2,086,247	\$ 0	\$ 156,064,583
CHANGE IN FUND BALANCE	\$ (72,461)	\$ -	\$ (24,200)	\$ (76,310)	\$ 7,000	\$ (5,510,373)	\$ (42,508)	\$ 0	\$ (2,086,248)	\$ 0	\$ (7,805,100)

**SCHOOL DISTRICT OF JANESVILLE
TAX LEVY SUMMARY
2018-19 ESTIMATED BUDGET**

Property value is the dollar-value placed on land and buildings for the purposes of administering property taxes. The two commonly-used methods of valuing property in Wisconsin are "assessed" and "equalized." Assessed valuation, the more commonly-understood method, is the value placed on real and personal property by a local municipal assessor. A property's assessment will be listed on the property tax bill. State law does not require each municipality to "re-assess" each year, so occasionally to adjust for a lag between the last completed assessment and the current value, a municipality will go through a "re-valuation."

The Janesville School District is comprised of 5 underlying municipalities. Due to the flexibility in assessment practices and possible "lag" in the value referenced above, the Wisconsin Department of Revenue (DOR) completes a process each year for all properties in the State that converts assessed values to equalized value, or fair market value. This process is designed to cause each property to have comparable current value regardless of local assessment practices. School districts apportion the tax levy to municipalities based on equalized value.

The following tax levy summary and corresponding tax impact estimate is based upon the equalized value (TIF out) of all taxable property within the Janesville School District boundaries. The actual tax rate used to calculate a property's share of the local property tax bill is the assessed tax rate, which is affected by factors outside of the district's control. Such factors may include: changes in the assessed value of individual's property due to improvements, changes in the State's tax levy credit, and changes in local Tax Incremental Finance districts (TIFs).

REVENUE LIMIT BREAKDOWN	2017-18	2018-19 Est.	Change
Total Revenue Limit	\$97,518,773	\$99,868,400	2.35%
State Equalization Aid	-67,982,224	-65,733,404	-3.42%
High Poverty Aid	0	0	0.00%
Allowable Limited Revenue	\$29,327,969	\$30,650,536	4.31%
General Fund Levy	\$26,388,171	\$27,720,966	4.81%
Non-Referendum Debt Levy	2,939,798	2,929,570	-0.35%
Computer Aid	<u>218,061</u>	<u>218,061</u>	0.00%
	\$29,546,030	\$30,868,597	4.28%

TAX LEVY BREAKDOWN	2017-18	2018-19 Est.	Change
General Fund Levy	\$26,388,171	\$27,720,966	4.81%
Non-Referendum Debt Levy	2,939,798	2,929,570	-0.35%
Referendum-Approved Debt Levy	6,923,744	6,688,134	-3.52%
Chargeback Levy	<u>9,137</u>	<u>220,620</u>	95.86%
All-Fund Tax Levy	<u>\$36,260,850</u>	<u>\$37,559,290</u>	3.46%

October 1 TIF-OUT Value Certification	\$4,172,335,560	\$4,409,855,241	5.39%
Tax Rate per \$1,000 of Equalized Value	8.690780	8.517125	-2.04%

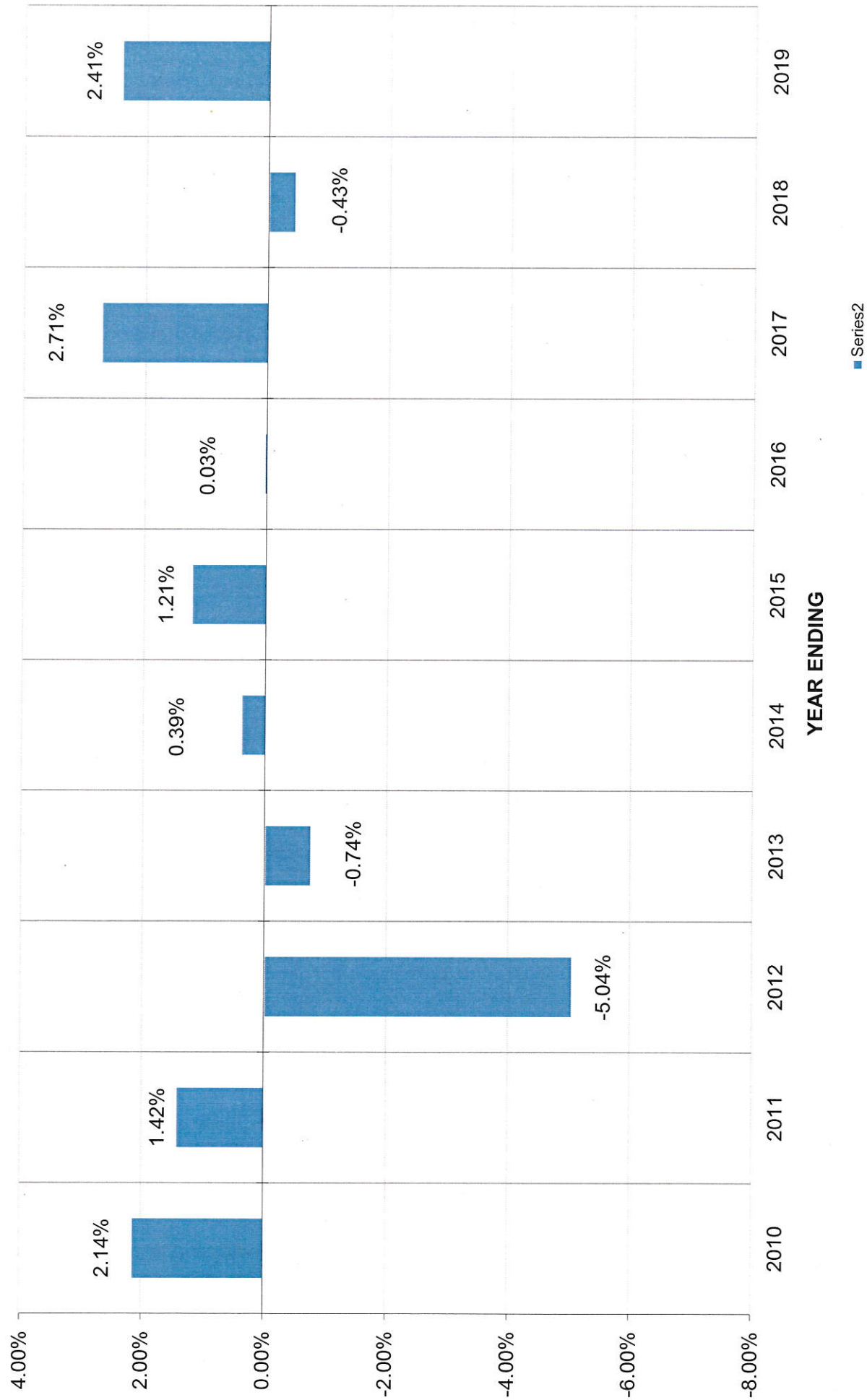
HOME VALUE EFFECT	2017-18	2018-19 Est.	Change
<u>Equalized Value</u>			
\$100,000	\$869.08	\$851.71	-2.00%

SCHOOL DISTRICT OF JANESVILLE
TAX LEVY AND REVENUE LIMIT HISTORY
2018-19
PRELIMINARY FINAL BUDGET

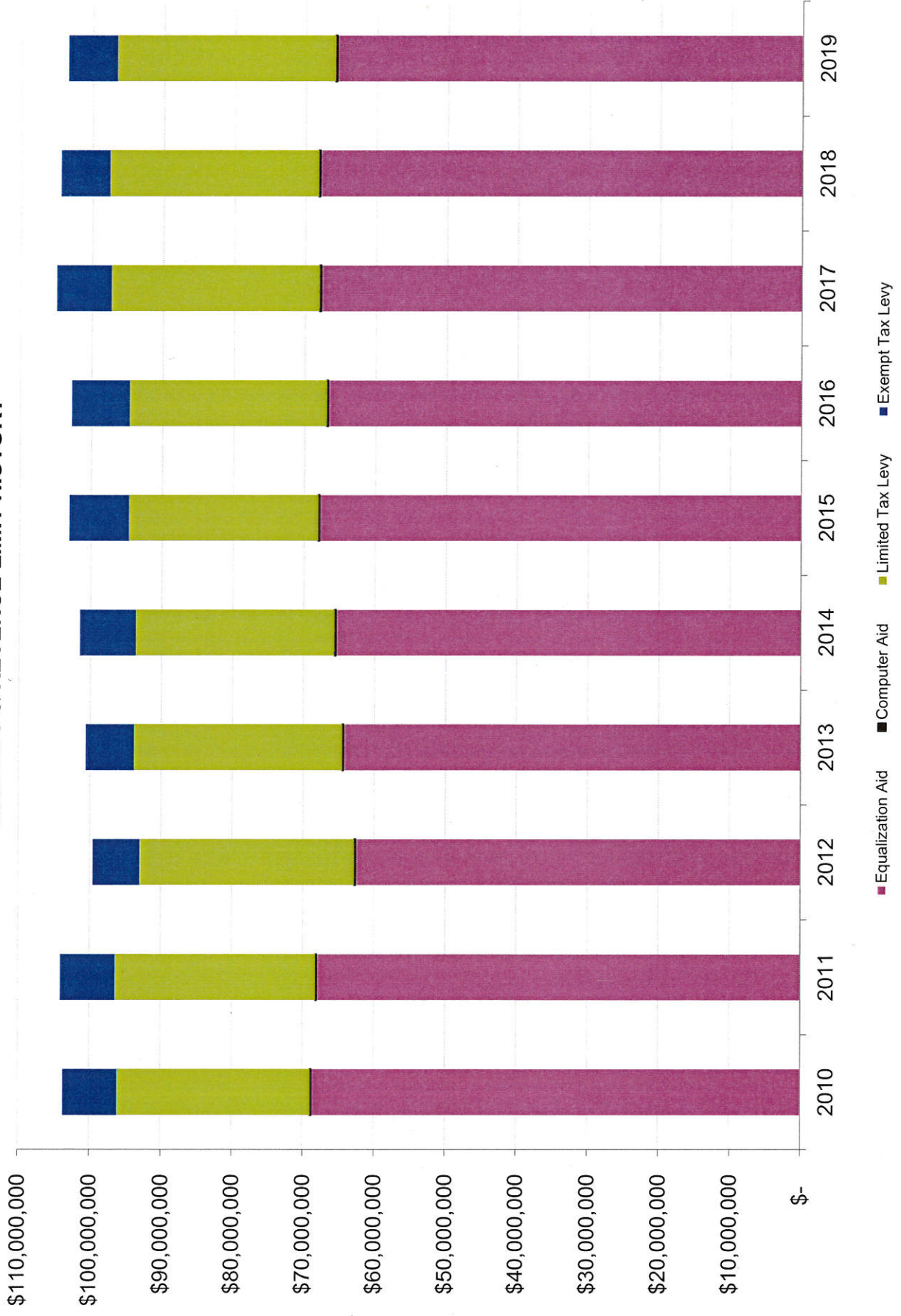
Year Ending	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019
Equalization Aid	\$ 68,789,015	\$ 68,063,751	\$ 62,630,695	\$ 64,371,354	\$ 65,526,996	\$ 67,880,340	\$ 66,751,743	\$ 67,784,841	\$ 67,982,224	\$ 65,733,404
Low Revenue Ceiling Aid	-	-	272,897	-	-	-	-	-	-	-
High Poverty Aid	-	-	-	-	591,031	591,031	674,510	674,510	-	-
Computer Aid	156,530	140,974	148,856	160,245	154,894	150,705	145,576	214,902	218,061	218,061
State Aid	68,945,545	68,204,725	63,052,448	64,531,599	66,272,921	68,622,076	67,571,829	68,674,253	68,200,285	65,951,465
Change in Aid Over Prior Year	1.9%	-1.1%	-7.6%	2.3%	2.7%	3.5%	-1.5%	1.6%	-0.7%	-3.3%
Limited Tax Levy	27,085,533	28,168,954	30,133,250	29,284,850	27,896,190	26,678,139	27,777,587	29,263,471	29,327,969	30,650,536
Percent change	-0.3%	4.0%	7.0%	-2.8%	-4.7%	-4.4%	4.1%	5.3%	0.2%	4.5%
Exempt Tax Levy	7,689,971	7,708,927	6,641,578	6,792,770	7,929,185	8,356,140	8,130,400	7,706,154	6,932,881	6,908,754
Percent change	9.3%	0.2%	-13.8%	2.3%	16.7%	5.4%	-2.7%	-5.2%	-10.0%	-0.3%
All-Fund Tax Levy	\$ 34,775,504	\$ 35,877,881	\$ 36,774,828	\$ 36,077,620	\$ 35,825,375	\$ 35,034,279	\$ 35,907,987	\$ 36,969,625	\$ 36,260,850	\$ 37,559,290
Change in Levy Over Prior Year	1.65%	3.17%	2.50%	-1.90%	-0.70%	-2.21%	2.49%	2.96%	-1.92%	3.58%
Fund 10 Rev Limit Utilized	96,031,078	96,373,679	92,062,948	92,548,160	92,913,342	94,048,520	94,081,743	96,672,598	94,588,456	96,938,830
Fund 38 Levy	2,111,000	3,162,054	1,288,289	1,265,158	1,265,158	1,267,645	1,267,673	1,265,126	2,939,798	2,929,570
Unused Levy Authority	\$ 98,142,078	\$ 99,535,733	\$ 94,516,810	\$ 93,813,318	\$ 94,178,500	\$ 95,316,165	\$ 95,349,416	\$ 97,937,724	\$ 97,518,773	\$ 99,868,400
Revenue Limit	2.14%	1.42%	-5.04%	-0.74%	0.39%	1.21%	0.03%	2.71%	-0.43%	2.41%
Change in Limit Over Prior Year										
Equalized Value TID Out	\$4,033,810,657	\$3,791,345,114	\$3,705,992,830	\$3,682,846,617	\$3,561,471,101	\$3,740,826,216	\$3,743,868,180	\$3,841,028,948	\$4,172,335,560	\$4,409,855,241
Change in Value Over Prior Year	-2.23%	-6.01%	-2.25%	-0.62%	-3.30%	5.04%	0.08%	2.60%	8.63%	5.69%
Total Mill Rate	\$ 8.621	\$ 9.463	\$ 9.923	\$ 9.796	\$ 10.059	\$ 9.365	\$ 9.591	\$ 9.625	\$ 8.691	\$ 8.517
Change in Mill Rate Over Prior Year	3.97%	9.77%	4.86%	-1.28%	2.69%	-6.90%	2.41%	0.35%	-9.71%	-2.00%

Limited Tax Levy consists of the General Operations and Non-Referendum Debt (funded from within the revenue limit).
Exempt Tax Levy consists of Referendum-Approved Debt (NOT funded from within the revenue limit) and Prior-Year Chargebacks.
Revenue Limit consists of Equalization Aid, High Poverty Aid, Computer Aid and Limited Tax Levy.
Mill Rate is the Tax Levy per \$1,000 of Equalized Value.

SCHOOL DISTRICT OF JANESVILLE REVENUE LIMIT CHANGE HISTORY



SCHOOL DISTRICT OF JANESVILLE TAX LEVY & REVENUE LIMIT HISTORY



School District of Janesville
Fiscal 2018-2019 Fund 10 and Fund 27 Budget

Financial Projection Increases and Decreases from the Prior Year's Actual Amounts

	<u>2018-2019</u> <u>Changes</u>	<u>Additional Comments</u>
<u>Revenue</u>		
Per Pupil Increase of \$204/Student (9,741 FTE)	\$1,960,014	
Increase in Tax Levy	\$1,332,795	
New School Safety Grants (2)	\$982,141	
Increase in JIEP Revenue	\$651,618	
Increase in Federal Funding	\$281,150	
Increase in Other State Revenue	\$162,184	
Property Tax Recapture	\$211,483	
Decrease in Equalization Aid	(\$2,248,820)	
Decrease in Student Fees	(\$413,508)	
Decrease in Special Education Aid	(\$229,760)	
Decrease in Other Sources	(\$257,346)	
Other	\$195,005	
Total Increase in Revenue	<u>\$2,236,946</u>	2236946
<u>Expenses</u>		
New Communications System	\$1,779,954	
Certified Wage Increase (Per HR) - 2.38%	\$1,318,735	Includes FICA and WRS
New School Safety Grants (2)	\$982,141	
Non-Certified Wage Increase (Per above) - 2.38%	\$541,383	Includes FICA and WRS
Additional Net JIEP Expenses	\$662,799	
Increases in Special Ed Expenses	\$452,689	
Increase in IT Capital Budget	\$151,291	
New Position - Asst. Director of Professional Development	\$148,120	Includes FICA and WRS
Increase in Business Insurance (mainly Workers Comp.)	\$104,163	
New HS Math, HS Spanish and MS Social Studies Adoptions	\$77,560	
Increase in Seat Belted Buses	\$45,000	
Decrease in OPEB Contribution	(\$2,438,491)	
Reduction in Health Insurance Costs	(\$559,877)	
Decrease in Student Activity Expenses	(\$413,508)	
Elimination of Administrator Incentive Pay	(\$230,000)	Includes FICA and WRS
Reduction in Capital Improvement Plan	(\$161,000)	
Other	\$112,187	
Total Increase in Expenses	<u>\$2,573,146</u>	
Prior Year Net Surplus/(Deficit)	<u>(\$336,200)</u>	

SCHOOL DISTRICT OF JANESVILLE
CONSOLIDATED ATHLETICS REPORT
2018-19 PRELIMINARY FINAL BUDGET

	2014-15 Actual	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget
Admissions	\$ 114,271	\$ 116,674	\$ 114,593	\$ 95,826	\$ 100,000
Season Passes	27,318	32,045	28,480	26,285	25,000
Participation Fees	147,660	143,774	159,891	147,053	140,000
Entry Fees	34,625	32,430	31,269	34,471	30,000
Entry Fees WIAA	440	-	-	-	-
Other Revenue	-	3,377	5,724	3,669	5,000
TOTAL REVENUE	\$ 324,314	\$ 328,300	\$ 339,957	\$ 307,303	\$ 300,000
High School Athletics					
Coaching	\$ 438,134	\$ 419,205	\$ 416,749	\$ 435,054	\$ 440,000
Management Support	50,693	152,548	166,918	162,709	140,253
Supervision	48,955	63,693	61,973	97,652	95,500
Total Salaries	537,782	635,445	645,639	695,415	675,753
Fringe Benefits	71,889	91,779	94,633	115,025	103,480
Personal Service	126,274	126,943	125,978	134,530	127,200
Maintenance	33,352	32,384	33,985	31,637	30,000
Transportation	168,218	157,876	167,653	155,099	160,000
Employee Travel	893	1,011	1,105	649	1,000
Telephone	2,630	3,029	3,026	2,651	2,700
Inter district Payment	5,726	7,508	10,280	5,987	6,000
General Supplies	42,088	46,751	31,285	42,971	49,900
Food	332	1,664	967	942	1,000
Medical Supplies	3,943	5,960	5,151	6,088	8,100
Non-Capital Equipment	-	-	685	1,207	500
Software	1,091	9,534	3,099	1,286	-
Uniforms and Apparel	5,637	-	-	500	500
Capital Equipment and Rental	25,406	64,166	28,125	16,960	26,500
Student Insurance	497	528	-	-	500
Dues and Entry Fees	23,000	23,958	26,034	28,113	30,500
Total High School Athletics	\$ 1,048,759	\$ 1,208,536	\$ 1,177,646	\$ 1,239,061	\$ 1,223,633
Intramural (Middle School)					
Coaching	\$ 161,511	\$ 157,930	\$ 161,714	\$ 171,572	\$ 170,000
Fringe Benefits	22,605	21,541	21,815	22,905	22,100
Supplies	7,936	3,707	7,143	7,484	7,000
Capital Equipment and Rental	492	-	-	-	-
Total Intramural	\$ 192,544	\$ 183,178	\$ 190,672	\$ 201,961	\$ 199,100
WIAA Programs					
Supervision	\$ 2,939	\$ 3,675	\$ 3,555	\$ 3,910	\$ 2,500
Fringe Benefits	403	444	392	442	400
Personal Service	7,027	4,927	4,355	3,202	3,000
Tournament Travel	4,582	10,176	7,474	15,103	14,100
Transportation	35,302	29,762	17,895	25,063	15,006
Supplies	505	922	300	120	300
Shared Receipts	7,390	10,223	10,983	6,663	5,000
Total WIAA Programs	58,148	60,129	44,954	54,502	40,306
TOTAL EXPENDITURES	\$ 1,299,451	\$ 1,451,843	\$ 1,413,272	\$ 1,495,523	\$ 1,463,039

REVENUE FROM LOCAL SOURCES

TAX LEVY

Money from taxes on real and personal property levied and collected from all of the municipalities within the School District of Janesville boundaries comprise the tax levy. Real property includes land and any attached buildings or improvements, and personal property includes items that are not fixed to land such as furniture, equipment, machinery, and fixtures. The underlying municipalities in the Janesville School District are: City of Janesville and the Townships of Harmony, Janesville, La Prairie, and Rock.

PRIOR YEAR PROPERTY TAXES

Each November, all Wisconsin public taxing authorities (including school districts), send tax bills to the underlying municipalities. Each municipality incorporates the levy for all taxing authorities (municipality, school district, technical college, etc.) in the property tax bills sent to property owners in December. In January, the municipalities receive tax proceeds and begin to forward the funds to the taxing entities. Over the next eight months, the municipality will send the total amount of the tax bill to the taxing authority. Occasionally, however, municipalities cannot then collect the total levy from taxpayers. In these cases, the municipality requires the taxing authority to return their portion of the proceeds previously sent. In the following year, the taxing authority can re-levy that returned amount in the form of a chargeback.

MOBILE HOME TAX/FEEES

This represents a portion of the fees paid by the residents of mobile homes to municipalities within the school District. The municipality may retain 10% for monthly administration cost and pay to the school District in which the park is located their proportionate remainder of the fees. Mobile home fees are collected by the City of Janesville and the Town of Rock.

CO-CURRICULAR ACTIVITIES

The receipts in this category are from the sale of tickets and passes to athletic events, admissions to plays and musicals, and from student activity fees. Season passes available to students, families, and employees are also recorded here.

INTEREST ON INVESTMENTS

This account records interest received on temporary or permanent investments in U.S. treasury bills, notes, or bonds; savings accounts; certificates of deposits; or other interest-bearing obligations.

GIFTS/DONATIONS

Gifts that are received from philanthropic foundations, individuals or organizations are recorded here. They can take the form of ongoing donations or one-time gifts, and can be given for a specific purpose or given in general support of the District.

STUDENT FEES

Money in this category is received from pupils in the form of fees. Fees are assessed to students for textbook and material usage, parking permits, and athletic participation fees.

Individual school field trip fees are now also recorded here for the 18-19 school year.

General Consumables Fee amounts for the 2018-19 school year are as follows:

	<u>Grades K-5</u>	<u>Grades 6-8</u>	<u>Grades 9-12</u>
Instructional Fees	\$32.00	\$37.00	\$42.00
Student Parking			\$100.00
Athletic Participation			\$75.00

TUITION FROM NON-RESIDENTS

The District may receive tuition payments from the guardian of non-resident students attending Janesville Public Schools. By law, the tuition cost is the Open Enrollment amount. Tuition is billed to the pupil's parent and recorded as revenue in the same year as enrollment. Tuition is also received from Janesville International Education Program (JIEP) students.

REVENUE FROM LOCAL SOURCES, continued

RENTAL OF FACILITIES AND EQUIPMENT

Estimated receipts from the rental of musical instruments, school building auditoriums, gymnasiums, and cafeterias are included in this account.

OTHER LOCAL SOURCES

Other local sources include the GASB requirement to record trade in values of vehicles used in repurchase. Insurance reimbursements are recorded here.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET

REVENUE

REVENUE FROM LOCAL SOURCES	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
TAXES					
Current Year Tax Levy	\$ 26,388,171	\$ 27,720,966	\$ -	\$ 27,720,966	5.05 %
Prior Year Property Taxes	9,137	220,620	-	220,620	2,314.58 %
Mobile Home Tax	74,377	80,000	-	80,000	7.56 %
Other Taxes	0	0	-	-	0.00 %
TOTAL TAXES	<u>26,471,685</u>	<u>28,021,586</u>	<u>-</u>	<u>28,021,586</u>	5.85 %
REVENUE OTHER LOCAL SOURCES					
Interscholastic-Extra Curricular Activities	206,072	161,500	-	161,500	(21.63) %
Interest on Investments	117,923	110,000	-	110,000	(6.72) %
Gifts/Donations	49,278	0	-	0	(100.00) %
Student Fees	919,008	505,500	-	505,500	(45.00) %
Tuition from Non-Resident Pupils (JIEP)	475,890	952,000	-	952,000	100.05 %
Rental of Facilities	31,397	30,000	-	30,000	(4.45) %
Other	6,473	735	-	735	(88.65) %
TOTAL OTHER REVENUE FROM LOCAL SOURCES	<u>1,806,041</u>	<u>1,759,735</u>	<u>-</u>	<u>1,759,735</u>	(2.56) %
TOTAL REVENUE FROM LOCAL SOURCES	<u>\$ 28,277,726</u>	<u>\$ 29,781,321</u>	<u>\$ -</u>	<u>\$ 29,781,321</u>	5.32 %

REVENUE FROM INTERDISTRICT TRANSFERS

TRANSIT OF FEDERAL AID

At this time no funds are anticipated for 2018-19.

ATHLETIC ENTRY FEES

The District hosts various athletic events for which a fee is charged to other participating districts. The cost of hosting such events is recorded as an expense under the 162000 function. Revenue associated with WIAA conference attendance is also reflected under this category.

PAYMENT FOR OTHER SERVICES

The District may receive tuition payments from the home district of non-resident students attending Janesville Public Schools. The cost of enrollment is determined in accordance with a prescribed format. Tuition is billed to the pupil's home district and recorded as a revenue in the same year as enrollment. Wisconsin School for the Blind and Visually Impaired (WSBVI) may enroll students on a part-time basis at several schools within the District. Occasionally, surrounding districts may enroll students in a local program that meets the specialized needs of that student. The District receives JIEP Institute payments here.

OPEN ENROLLMENT REVENUE

Under the Wisconsin Open Enrollment program, nonresident students can apply to attend schools in our District. The State-determined cost of educating a student not having an Individual Education Plan (IEP) was \$7,055 in 2017-18 and is estimated to be \$7,379 for 2018-19. Starting with the 2016-17 school year, 2015 Wisconsin Act 55 has created a new transfer amount of \$12,000 for open enrolled pupils with disabilities, as defined by IDEA and Wis. Stats. § 115.76 (5). The 2018-19 open enrolled student with disabilities rate is estimated at \$12,431. There were 605 non-resident students attending Janesville through open enrollment in 2017-18. Participation in 2018-19 is estimated to be about the same non-resident students.

REVENUE FROM INTERMEDIATE SOURCES

FEDERAL REVENUE TRANSIT FROM INTERMEDIATES

At this time no funds are anticipated for 2018-19.

STATE REVENUE TRANSIT FROM INTERMEDIATES

The District received \$9,150.58 from Blackhawk Technical College for the Youth Apprenticeship program in 2017-18. The 2018-19 amount is unknown at this time.

OTHER REVENUE TRANSIT FROM INTERMEDIATES

Lincoln Elementary has received a Joyce Grant in 2017-18 for PLC staff development. At this time no funds are anticipated for 2018-19.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET

REVENUE

REVENUE FROM	Combined	General	Spec Ed	Combined	% Increase
INTERDISTRICT TRANSFERS	2017-18	2018-19	2018-19	2018-19	(Decrease)
	Actual	Budget	Budget	Budget	
Transit of State Aid	\$ -	\$ -	\$ -	\$ -	0.00 %
Transit of Federal Aid	4,696	-	-	-	(100.00) %
Athletic Entry Fees	34,471	30,000	-	30,000	(12.97) %
Payment for Other Services	189,331	368,000	-	368,000	94.37 %
Open Enrollment Revenue	4,076,616	4,050,000	-	4,050,000	(0.65) %
TOTAL INTERDISTRICT TRANSFERS	\$ 4,305,114	\$ 4,448,000	\$ -	\$ 4,448,000	3.32 %

REVENUE FROM
INTERMEDIATE SOURCES

Federal Revenue Transit-CCDEB	\$ -	\$ -	\$ -	\$ -	0.00 %
State Aid Transit-CESA	9,151	-	-	-	(100.00) %
Other Revenue Transit	4,873	-	-	-	(100.00) %
TOTAL INTERMEDIATE REVENUE	\$ 14,024	\$ -	\$ -	\$ -	(100.00) %

REVENUE FROM STATE SOURCES

EQUALIZATION AID

This represents the General State Aid expected to be received based on the equalization aid formula included at proposed funding levels (the three tier formula). This aid is based on the District's equalized valuation per student, and on the money spent by the District to operate its schools during the previous year. The Equalization Aid total used in the budget draft is a computed amount using 2017-18 actual, unaudited District revenues and expenditures in the formula from the October 15 Certified General Aid provided by DPI.

PER-PUPIL AID

Per-Pupil Aid was established in 2013 Wisconsin Act 20 to provide school districts with an additional amount of state aid outside the revenue limit. Aid amounts are computed by multiplying \$150 by the Current 3-year membership average in the district's revenue limit. A similar aid program, referred to as Per-Pupil Adjustment Aid, was available in 2013-14, with a funding level of \$75 per-pupil if the district levied the maximum amount allowed under the revenue limit. There was no levy requirement for the newly-created Per-Pupil Aid. 2015 Wisconsin Act 55, the 2015-17 Biennial Budget, provided for 2016-17 Per-Pupil Aid in the amount of \$250 multiplied by Line 6 Current 3-Year Average Year Membership from the district's 2016-17 Revenue limit worksheet. The 2017-18 Per Pupil aid increase was itemized as maintaining the \$250 per pupil aid, and increased with an additional \$188 per pupil, and also with another supplemental amount of \$12 to total \$450 per pupil. The 2018-19 Per Pupil aid increase supplements the prior calculation with an additional \$204 per pupil to bring the aid to \$654 per pupil.

COMPUTER AID

During 1999, an additional revenue source was created to compensate taxing districts for law changes that exempted computers from the personal property tax rolls. Payment is in an amount equal to what the tax liability would have been had computers been included.

SPECIAL EDUCATION AID

This categorical aid program provides state funding for special education services to children with disabilities, as well as services to school-age parents. The amount of aid is a percentage of the District's expenditures for qualified salary and fringe benefit costs and transportation for these programs. This aid is actually received the year after the expenditure has been made. In other words, the aid to be received in 2018-19 will be based on the expenditures made for these programs in the 2017-18 school year. The aid received during 2017-18 was funded at 25.67% of actual cost, while 2018-19 aid (based on 2017-18 expenditures) is expected to drop to 24.50%.

TRANSPORTATION AID

State aid for transporting pupils is based on the distance and the number of days the pupil is transported. The aid is paid in the fiscal year after the year in which the transportation occurred.

LIBRARY AID (Common School Fund)

This income is allotted from the Common School Fund created by Article X, Section 2, Wisconsin Constitution directing that income from interest and other revenues derived from state lands shall be expended for the purchase of library books and other instructional materials for school libraries. The allocation is a flat amount per child from 4-20 years of age living in the district according to an annual census report.

The District received \$30.22 per child in 2017-18. The same per-child estimate is being used for 2018-19. Most of this revenue is allocated to the buildings through the Library Allocation with the remainder staying at the District level to fund library online subscriptions and other eligible district wide library software.

BILINGUAL/BICULTURAL AID

This is the state aid received for qualifying bilingual services provided to students. During 2017-18, aid was prorated at 8.11% of eligible costs. The same proration is budgeted for 2018-19 based on the 2017-18 expenses.

STATE TUITION REIMBURSEMENT

This is reimbursement from the State for the District's total cost of the educational programs the District is required to provide by Sec. 121.79 Wis. Stats. for the pupils that attend the Rock County Detention Center/Jail program, and nonprofit group homes located in the City of Janesville.

REVENUE FROM STATE SOURCES, continued

DISCRETIONARY GRANTS

In 2017-18 the District received a dental fluoride and sealant grant from the Children's Health Alliance. The District contracts with Healthnet of Rock County to provide dental services to students. Healthnet will be filing for the sealant grant.

The District received \$70,480 for an Educator Effectiveness grant in 2017-18. For 2018-19 the District is assuming to receive the same award. The grant amounts are based on staff eligible for the evaluation systems. Beginning in 2014-15, each school board must evaluate their teachers and principals. The evaluation system framework must base 50% of the total evaluation score for each teacher and principal on measures of student performance, including performance on state assessments, district-wide assessments, student learning objectives, school-wide reading at the elementary and middle school levels, and graduation rates at the high school level. The other 50% of the total evaluation score must be based upon one of the following: (a) for a teacher, the extent to which the teacher's practice meets the core teaching standards adopted by the 2011 Interstate Teacher Assessment and Support Consortium; (b) for a principal, the extent to which the principal's practice meets the 2008 Interstate School Leaders Licensure Consortium Educational Leadership Policy Standards. This new grant program provides funding to school districts to implement an educator effectiveness evaluation system.

The District received Alcohol and Other Drug Abuse (AODA) program grants in 2015-16, 2016-17, 2017-18, and in 2018-19 for \$25,000 per year. These grants assist school districts develop comprehensive AODA programs that encompass both prevention and intervention services.

SPECIAL EDUCATION HIGH COST REIMBURSEMENT

The District receives State funding to offset educational costs of providing service to students with disabilities ages 3 to 21 whose individual special education unaided costs were in excess of \$30,000 for a single school year. Funding is received the year after expenditures are incurred. \$72,799 was received in 2017-18.

ACHIEVEMENT GAP REDUCTION (FORMERLY SAGE) GRANTS

The Student Achievement Guarantee in Education (SAGE) program was established in the 1996-97 school year to improve student achievement through the implementation of four specific school-improvement strategies. With the enactment of 2015 Wisconsin Acts 53 and 71, the SAGE program came to a close and was phased out at the end of the 2016-17 school year. These two acts created a new Achievement Gap Reduction (AGR) program under a new section of statutes. Jackson and Wilson Elementary Schools, formerly SAGE schools, will be operating under the AGR program in 2017-18 and 2018-19.

Participating schools receive state aid for each eligible low-income K-3 child. For the 2017-18 school year, the AGR and SAGE aid was prorated to approximately \$2,381.26 per low-income pupil.

Contracts signed under the AGR program require participating schools to implement one of the three following strategies, or a combination of the three: Small class sizes, data drive instruction or tutoring.

PAYMENT IN LIEU OF TAXES

Municipalities are compensated for lost taxes on public lands owned by Wisconsin Department of Natural Resources. The municipalities allocate the funds in the same manner as property taxes. Within District boundaries, some public lands are located within the Town of Rock.

WISCONSIN DEPARTMENT OF JUSTICE-SCHOOL SAFETY GRANTS

The District has been awarded two rounds of Safety Grants for enhancing the District's school safety. Round 1 awarded \$420,000, and Round 2 \$562,143. Round 1 must be completed by December 31, 2018, and Round 2 will need to be completed by August 31, 2020.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET

REVENUE

REVENUE FROM STATE SOURCES	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
GENERAL STATE AID					
Equalization Aid	\$ 67,982,224	\$ 65,733,404	\$ -	\$ 65,733,404	(3.31) %
High Poverty Aid	-	-	-	-	0.00 %
Per Pupil Adjustment Aid	4,443,300	6,403,314	-	6,403,314	44.11 %
Computer Aid	218,061	218,061	-	218,061	(0.00) %
TOTAL GENERAL STATE AID	<u>72,643,585</u>	<u>72,354,779</u>	<u>-</u>	<u>72,354,779</u>	(0.40) %
CATEGORICAL AID					
Special Education Aid	4,336,026	-	4,035,068	4,035,068	(6.94) %
School Mental Health Aid	-	30,000	-	30,000	100.00 %
Transportation Aid	18,507	18,000	-	18,000	(2.74) %
Library Aid (Common School Fund)	400,632	400,000	-	400,000	(0.16) %
Bilingual/Bicultural Aid	43,597	44,000	-	44,000	0.93 %
TOTAL CATEGORICAL AID	<u>4,798,762</u>	<u>492,000</u>	<u>4,035,068</u>	<u>4,527,068</u>	(5.66) %
OTHER STATE REVENUE SOURCES					
Discretionary Grants	2,375	-	-	-	(100.00) %
Special Projects Grant	127,173	395,824	-	395,824	211.25 %
State Tuition Reimbursement	239,720	200,000	-	200,000	(16.57) %
SAGE/AGR Grants	711,998	645,251	-	645,251	(9.37) %
School Safety Grants	-	982,141	-	982,141	100.00 %
Payment in Lieu of Taxes	765	-	-	-	(100.00) %
TOTAL OTHER STATE REVENUE SOURCES	<u>1,082,031</u>	<u>2,223,216</u>	<u>-</u>	<u>2,223,216</u>	105.47 %
TOTAL REVENUE FROM STATE SOURCES	<u>\$ 78,524,378</u>	<u>\$ 75,069,995</u>	<u>\$ 4,035,068</u>	<u>\$ 79,105,063</u>	0.74 %

REVENUE FROM FEDERAL SOURCES

HIGH COST SPECIAL EDUCATION AID

The District receives Federal funding to offset educational costs of high cost special education students. Funding is received the year after expenditures are incurred. Federal funds received in 2017-18 for 2016-17 expenses were \$18,873. Claims will be filed for 2017-18 expenses, but it is unknown what funding in 2018-19 will actually be received.

MEDICAID SCHOOL BASED SERVICES

Revenue for Medicaid eligible services provided to district residents is reported here. The revenue is from three different sources: reimbursement for School-Based Medicaid Services, including Dental services provided during the current year, cost settlements for prior year School-Based Medical Services annual reconciliations, and Medicaid Administrative Claiming reimbursements.

GRANTS

Revenue from Federal sources includes grants for Titles I, II (professional development and class-size reduction), III (English proficiency), IV-B, and X, vocational education, Individuals with Disabilities Education Act (IDEA), and special projects. Revenues for these grants are recorded in the same year as the related expenditure. The ESEA budgets included here are estimated, and have not been fully submitted for approval.

The District receives two entitlement grants under the Individuals with Disabilities Education Act (IDEA) to assist with providing an education for students with disabilities. One entitlement, IDEA Preschool, serves students with disabilities between three and five years old. The other entitlement, IDEA Flow-Through, serves students with disabilities between three and 21 years old. A portion of the Flow-Through entitlement may be reserved to fund Coordinated Early Intervening Services (CEIS), which provides general education students with additional academic and behavioral supports.

The District receives Title I, Part A funding to support students by providing supplemental services to help them have an equal and significant opportunity to obtain a high-quality education. The District also receives Title I, Part D funding to provide additional services to students at the Youth Services Center.

Wilson Elementary was awarded a Title I Focus School grant in the amount \$14,000 in 2017-18 to acquire professional development to develop and implement a school reform plan to ensure Response to Intervention is implemented with fidelity in reading and mathematics. Wilson has not received notification of being eligible for a 2018-19 grant.

For 2018-19, the District was awarded a three-year (2017-20) Title X - Education for Homeless Children and Youth (EHCY) grant of \$60,000 each year. The grant is used to fund graduation coaches at the high schools.

The District has been awarded, for many years, the Carl D. Perkins Career and Technical Education grant. This grant is applied for annually. Career and Technical Education (CTE) equips students with research skills to enable them to form a realistic picture of job opportunities. CTE brings greater satisfaction and relevance to career choices and better prepares students for all post-high school opportunities. The District was awarded \$110,269 for 2018-19.

New in 2017-18 and for 2018-19 is the entitlement allocation for Title IV-A-Student Support and Academic Enrichment. The budgeted amount \$180,114 includes prior year carryover.

Jefferson Elementary is in the final year of a grant to operate before- and/or after-school programs funded by Title IV, Part B 21st Century Community Learning Center grants. Funding varies by the grant cycle and year within that cycle. The award for 2018-19 is \$100,000.

The District received funding for the InSPIRE (In-School Pregnant/Parenting Interventions, Resources, and Education) project in 2013-14 for four years at \$103,500 per year. The funding supplements Rock River Charter School's SAPAR (School-Age Parents) Program. The District was awarded additional years of funding at \$145,000 and \$100,000 respectively for 2017-18 and 2018-19.

Some grants allow for the carryover of unspent funds from one grant period to the next. Carryover is included in the original budget for grants for which carryover is reasonably assured and posted.

REVENUE FROM FEDERAL SOURCES, continued

The table on this page details the budgets of Federal grants that in total represent 89% of the Federal grant budget.

	TITLE I-A	TITLE I-D	TITLE II	TITLE III	TITLE IV-A	TITLE IV-B
REVENUE						
FY2019 Allocation	\$2,365,729	\$92,155	\$388,414	\$80,773	\$153,631	\$100,000
Estimated Carryover	\$158,397	-	\$85,398	\$29,608	\$26,483	-
Available Funds	\$2,524,126	\$92,155	\$473,812	\$110,381	\$180,114	\$100,000
EXPENSES						
Instructional						
Wages & Benefits	\$1,622,224	\$0	\$0	-	\$0	\$65,769
Purchased Svc.	1,500	-	-	-	-	-
Non-Capital Obj.	563,238	508	-	-	29,122	16464
Capital Obj.	0	-	-	-	-	-
Other Objects	-	-	-	-	-	3253
Total Instructional	\$2,186,962	\$508	\$0	\$0	\$29,122	\$85,486
Professional Development						
Wages & Benefits	\$0	\$0	\$28,390	\$0	\$0	\$0
Purchased Svc.	38,000	-	342,601	-	85,500	6,614
Non-Capital Obj.	0	-	6,500	-	-	-
Total Prof. Dev.	\$38,000	\$0	\$377,491	\$0	\$85,500	\$6,614
Other Functions						
Wages & Benefits	\$246,301	\$88,600	\$0	\$0	\$0	\$0
Purchased Svc.	14,390	3,047	96,321	0	65,492	7,900
Non-Capital Obj.	38,473	-	-	-	-	-
Total Other	\$299,164	\$91,647	\$96,321	\$0	\$65,492	\$7,900
Total Expenses	\$2,524,126	\$92,155	\$473,812	\$0	\$180,114	\$100,000

	PERKINS	IDEA FLOW-THRU	IDEA CEIS	IDEA PRESCHOOL	EHCY	InSPIRE
REVENUE						
FY2019 Allocation	\$110,269.00	\$2,024,908.00	\$316,205.00	\$95,904.00	\$60,000.00	\$100,000
Estimated Carryover	-	\$565,072.00	-	\$9,576.00	\$5,451.00	-
Available Funds	\$110,269.00	\$2,589,980.00	\$316,205.00	\$105,480.00	\$65,451.00	\$100,000
EXPENSES						
Instructional						
Wages & Benefits	\$0	\$1,301,332	\$0	\$37,684	\$0	\$0
Purchased Svc.	-	21,350	-	5,000	-	-
Non-Capital Obj.	36,203	91,734	-	22,630	-	-
Capital Obj.	19,500	30,000	-	-	-	-
Other Objects	-	6,000	-	-	-	-
Total Instructional	\$55,703	\$1,450,416	\$0	\$65,314	\$0	\$0
Professional Development						
Wages & Benefits	\$9,941	\$5,713	\$0	\$0	\$0	\$0
Purchased Svc.	39,417	26,500	-	1000	-	-
Non-Capital Obj.	-	9,495	2034	-	-	-
Other Objects	-	-	-	-	-	-
Total Prof. Dev.	\$49,358	\$41,708	\$2,034	\$1,000	\$0	\$0
Other Functions						
Wages & Benefits	\$4,758	\$873,256	\$314,171	\$38,166	\$42,289	\$68,130
Purchased Svc.	-	147,300	0	1,000	16,700	8,000
Non-Capital Obj.	-	57,400	-	-	4,462	23,870
Capital Obj.	-	18,000	-	-	-	-
Other Objects	450	1,000	-	-	2,000	-
Total Other	\$5,208	\$1,096,956	\$314,171	\$39,166	\$65,451	\$100,000
Total Expenses	\$110,269	\$2,589,080	\$316,205	\$105,480	\$65,451	\$100,000

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET

REVENUE

REVENUE FROM	Combined	General	Spec Ed	Combined	% Increase
FEDERAL SOURCES	2017-18	2018-19	2018-19	2018-19	(Decrease)
	Actual	Budget	Budget	Budget	
Title I-A	\$ 2,334,725	\$ 2,524,126	\$ -	\$ 2,524,126	8.11 %
Title I-Part D	102,025	92,155	\$ -	92,155	(9.67) %
Title II	331,031	473,812	-	473,812	43.13 %
Title III-A (English Language Acquisition)	52,167	80,773	-	80,773	54.84 %
Title IV-A	1,257	180,114	-	180,114	14,234.35 %
Title X Homeless Grant	54,549	65,451	-	65,451	19.99 %
Vocational Education Aid	103,779	110,269	-	110,269	6.25 %
HIV/STD/Pregnancy Prevention Grant	5,608	-	-	-	(100.00) %
Inspire Grant	143,301	100,000	-	100,000	(30.22) %
21st Century Comm. Learning Center	176,097	100,000	-	100,000	(43.21) %
Discretionary Grants	7,497	-	-	-	(100.00) %
High Cost Reimbursement	18,873	-	-	-	(100.00) %
IDEA Flow-Through	2,632,446	-	2,589,980	2,589,980	(1.61) %
IDEA Flow-CEIS	331,493	316,205	-	316,205	(4.61) %
IDEA Preschool Entitlement	85,416	-	105,480	105,480	23.49 %
IDEA Discretionary Grant	16,000	-	-	-	(100.00) %
Medicaid Reimbursement	810,953	150,000	600,000	750,000	(7.52) %
TOTAL REVENUE FROM					
FEDERAL SOURCES	\$ 7,207,215	\$ 4,192,905	\$ 3,295,460	\$ 7,488,365	3.90 %

REVENUE FROM OTHER SOURCES

WISCONSIN CHARTER SCHOOL EXPANSION GRANT

The District was awarded a Charter School Expansion grant in 2018-19 for the Rock University High School for a 5 year period. The total award for the 5 year period is \$650,000. Allocation for 2018-19 is \$150,000. Re-application each year and eligibility requirements will determine the District's award each year.

SALE OF FIXED ASSETS

Sale of fixed assets includes the proceeds from the sale of used furniture and equipment and the sale of scrap materials. No sales or trade-ins are budgeted at this time.

MISCELLANEOUS

Miscellaneous revenue includes payments received from local sources that do not fit into any of the other sources of local revenue. Examples of miscellaneous revenue include credit card rebates, restitution amounts received by the district, E-Rate revenue, delinquent property taxes collected, prior-year refunds, jury duty revenue, workers' compensation policy dividend, recycling, rebates, and insurance reimbursements.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET

REVENUE					
REVENUE FROM OTHER SOURCES	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
Miscellaneous	<u>657,633</u>	<u>400,287</u>	<u>-</u>	<u>400,287</u>	(39.13) %
TOTAL REVENUE FROM OTHER SOURCES	\$ <u>657,633</u>	\$ <u>400,287</u>	\$ <u>-</u>	\$ <u>400,287</u>	(39.13) %
TOTAL SOURCES OF REVENUE BEFORE TRANSFERS	\$ <u><u>118,986,090</u></u>	\$ <u><u>113,892,508</u></u>	\$ <u><u>7,330,528</u></u>	\$ <u><u>121,223,036</u></u>	1.88 %

INSTRUCTION

110000 UNDIFFERENTIATED CURRICULUM

The Undifferentiated Curriculum function contains expenditures for instructional situations in which one teacher is responsible for providing instruction in two or more curricular areas to the same group of pupils. Examples include a language arts/social studies core program or a first-grade where a teacher teaches reading, writing, arithmetic, penmanship, etc., to the same group of pupils. For the School District of Janesville, undifferentiated curriculum includes, primarily, the instructional programs at the elementary schools, although some middle grade salaries/benefits appear in this function.

SALARIES

Teachers:

The proposed budget draft has a 2 FTE decrease in Instructional staff due to projected enrollment under the adopted staffing plan on March 13, 2018.

Aides:

In accordance with the District staffing plan, aide time was decreased at the elementary level by .75 hours per day. Secondary school aides increased by 8.25 hours per day.

Playground Supervision:

Included in this area is the cost of early morning and after school playground and bus loading supervision at the middle schools. This is in addition to the normal playground supervision at all elementary schools.

PURCHASED SERVICES

Printing/Binding:

Included in this area are the printing costs for district-wide projects such as the Student Conduct codes, Janesville student/parent/staff agreements, and the District calendar. Building level printing, summer school booklets, and climate studies are also included in this area.

NON-CAPITAL ITEMS

General Supplies:

Most undifferentiated budgets are determined at the school level based on their specific needs and fluctuate by building based on enrollments and inventory. Carryover funds from school budgets have not been included in this Budget Draft.

Workbooks and Textbooks:

The purchase of replacement textbooks and classroom workbooks are budgeted by the individual schools as needed. Textbooks for additional classrooms and new textbooks adoptions are budgeted centrally.

CAPITAL ITEMS

Capital Items includes the cost of replacing worn-out and damaged equipment and of purchasing additional equipment. Several replacement plans are included in this area. Equipment costing less than \$500 with a useful life of more than one year are reported as Non-Capital equipment. The Board approved on August 14, 2018, as part of the IT Capital Improvement plan, \$451,291 for student replacement technology.

**SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS**

**2018-19 PRELIMINARY FINAL BUDGET
EXPENDITURES FOR INSTRUCTION**

UNDIFFERENTIATED CURRICULUM	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
SALARIES					
Summer School Supervision	\$ 55,561	\$ 55,562	\$ -	\$ 55,562	0.00%
Teachers	14,168,687	14,314,581	-	14,314,581	1.03%
Substitute Teachers	337,641	359,380	-	359,380	6.44%
Clerks/Paraeducators	1,293,628	2,033,805	-	2,033,805	57.22%
Other Salaries	158,712	72,836	-	72,836	-54.11%
TOTAL SALARIES	<u>16,014,230</u>	<u>16,836,164</u>	<u>-</u>	<u>16,836,164</u>	5.13%
BENEFITS					
Retirement	1,048,463	1,095,291	-	1,095,291	4.47%
OPEB Contribution	501,099	67,231	-	67,231	-86.58%
Social Security	1,188,197	1,267,233	-	1,267,233	6.65%
Life Insurance	47,492	32,729	-	32,729	-31.08%
Medical Insurance	2,484,219	2,279,489	-	2,279,489	-8.24%
Disability Insurance	26,102	19,790	-	19,790	-24.18%
TOTAL BENEFITS	<u>5,295,572</u>	<u>4,761,763</u>	<u>-</u>	<u>4,761,763</u>	-10.08%
TOTAL SALARIES AND BENEFITS	<u>21,309,802</u>	<u>21,597,927</u>	<u>-</u>	<u>21,597,927</u>	1.35%
PURCHASED SERVICES					
Personal Service	24,588	20,815	-	20,815	-15.34%
Employee Travel	61	100	-	100	62.84%
Advertising	2,457	2,000	-	2,000	-18.60%
Postage	221	430	-	430	95.01%
Printing/Binding	8,778	9,838	-	9,838	12.07%
TOTAL PURCHASED SERVICES	<u>36,105</u>	<u>33,183</u>	<u>-</u>	<u>33,183</u>	-8.09%
NON-CAPITAL ITEMS					
General Supplies	226,457	773,972	-	773,972	241.77%
Workbooks	6,390	10,750	-	10,750	68.22%
Food	12,011	17,400	-	17,400	44.87%
Paper	86,571	87,169	-	87,169	0.69%
Software	198,514	202,203	-	202,203	1.86%
Non-Capital Equipment	570,682	615,274	-	615,274	7.81%
Apparel	9,186	10,180	-	10,180	10.82%
Textbooks	36,323	63,250	-	63,250	74.13%
TOTAL NON-CAPITAL ITEMS	<u>1,146,133</u>	<u>1,780,198</u>	<u>-</u>	<u>1,780,198</u>	55.32%
CAPITAL ITEMS					
Additional Equipment	140,329	161,365	-	161,365	14.99%
Rental Equipment	-	1,200	-	1,200	#DIV/0!
Replacement Equipment	290,743	-	-	-	100.00%
TOTAL CAPITAL ITEMS	<u>431,072</u>	<u>162,565</u>	<u>-</u>	<u>162,565</u>	-62.29%
OTHER OBJECTS					
Student Dues/Fees	7,103	6,098	-	6,098	-14.15%
TOTAL OTHER OBJECTS	<u>7,103</u>	<u>6,098</u>	<u>-</u>	<u>6,098</u>	-14.15%
TOTAL UNDIFFERENTIATED CURRICULUM	<u>\$ 22,930,215</u>	<u>\$ 23,579,971</u>	<u>\$ -</u>	<u>\$ 23,579,971</u>	2.83%

120000 REGULAR CURRICULUM

The Regular Curriculum function contains the budget for instructional situations in which a teacher is responsible for the instruction of a group of pupils in only one curricular area (e.g. English) - i.e. a departmentalized approach. The regular curriculum of the School District of Janesville includes the following:

- Art
- English
- English as a Second Language
- Foreign Languages
- Mathematics
- Music (Including Vocal & Instrumental)
- Science
- Social Sciences
- International Studies

Elementary and Middle School learning support teachers and Reading/Writing Specialists fall within this category.

SALARIES

Teachers:

Included in the proposed budget draft are the following staffing changes due to projected enrollment under the adopted staffing plan on March 13, 2018: a decrease of 5.11 FTE special area teachers.

NON-CAPITAL ITEMS

General Supplies:

Most regular curriculum budgets are determined at the school level based on their specific needs and fluctuate by building based on enrollments and inventory. Carryover funds from school budgets will most often be reflected in the current year budgets for general supplies and other non-capital accounts which can cause the base year budgets to be inflated.

The individual course fees are not budgeted as the money received is spent on supplies in the same amount.

Workbooks, Instructional Software and Textbooks:

The purchase of replacement textbooks and classroom workbooks are budgeted by the individual schools as needed. Textbooks for additional classrooms and new textbooks adoptions are budgeted centrally.

CAPITAL ITEMS

Capital Items includes the cost of replacing worn-out and damaged equipment and of purchasing additional equipment. Included in this function is the musical instrument replacement plan for \$30,000.

**SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS**

**2018-19 PRELIMINARY FINAL BUDGET
EXPENDITURES FOR INSTRUCTION**

	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
REGULAR CURRICULUM					
SALARIES					
Teachers	\$ 14,299,424	\$ 12,831,956	\$ -	\$ 12,831,956	-10.26%
Substitute Teachers	265,496	268,573	-	268,573	1.16%
Other Salaries	144,828	119,608	-	119,608	-17.41%
Paraeducators	11,037	13,500	-	13,500	22.32%
TOTAL SALARIES	<u>14,720,785</u>	<u>13,233,637</u>	<u>-</u>	<u>13,233,637</u>	-10.10%
BENEFITS					
Retirement	971,337	861,809	-	861,809	-11.28%
OPEB Contribution	473,094	64,619	-	64,619	-86.34%
Social Security	1,092,893	1,007,532	-	1,007,532	-7.81%
Life Insurance	46,219	27,795	-	27,795	-39.86%
Medical Insurance	2,232,074	1,880,799	-	1,880,799	-15.74%
Disability Insurance	27,402	18,800	-	18,800	-31.39%
TOTAL BENEFITS	<u>4,843,019</u>	<u>3,861,354</u>	<u>-</u>	<u>3,861,354</u>	-20.27%
TOTAL SALARIES AND BENEFITS	<u>19,563,804</u>	<u>17,094,991</u>	<u>-</u>	<u>17,094,991</u>	-12.62%
PURCHASED SERVICES					
Personal Service	163,896	323,050	-	323,050	97.11%
Pupil Travel	47,633	5,800	-	5,800	-87.82%
Pupil Lodging and Meals	87,627	82,790	-	82,790	-5.52%
Employee Travel	24,523	19,170	-	19,170	-21.83%
TOTAL PURCHASED SERVICES	<u>323,679</u>	<u>430,810</u>	<u>-</u>	<u>430,810</u>	33.10%
NON-CAPITAL ITEMS					
General Supplies	206,215	301,045	-	301,045	45.99%
Workbooks	20,014	21,000	-	21,000	4.93%
Food	57,605	73,390	-	73,390	27.40%
Software	126,996	167,754	-	167,754	32.09%
Non-Capital Equipment	28,630	10,926	-	10,926	-61.84%
Apparel	14,989	15,018	-	15,018	0.19%
Textbooks	97,719	45,942	-	45,942	-52.99%
TOTAL NON-CAPITAL ITEMS	<u>552,167</u>	<u>635,075</u>	<u>-</u>	<u>635,075</u>	15.02%
CAPITAL ITEMS					
Additional Equipment	28,868	10,770	-	10,770	-62.69%
Replacement Equipment	13,796	30,000	-	30,000	117.46%
TOTAL CAPITAL ITEMS	<u>42,664</u>	<u>40,770</u>	<u>-</u>	<u>40,770</u>	-4.44%
OTHER OBJECTS					
District Dues/Fees	4,984	4,400	-	4,400	-11.72%
Student Dues/Fees	55,017	24,600	-	24,600	-55.29%
TOTAL OTHER OBJECTS	<u>60,001</u>	<u>29,000</u>	<u>-</u>	<u>29,000</u>	-51.67%
TOTAL REGULAR CURRICULUM	<u>\$ 20,542,314</u>	<u>\$ 18,230,646</u>	<u>\$ -</u>	<u>\$ 18,230,646</u>	-11.25%

130000 VOCATIONAL CURRICULUM

The Vocational Curriculum function consists of expenditures for occupationally-related subject matter and related experiences designed to develop the knowledge, skills, attitudes, and appreciations that relate to the world of work. The School District of Janesville's Vocational Curriculum includes:

- Agriculture
- Business Education
- Marketing Education
- Health Occupation Education
- Family and Consumer Education
- Technology Education
- Vocational Special Needs

SALARIES

Teachers:

The approved staffing plan had an average 1.5 FTE changes to this area.

NON-CAPITAL ITEMS

The individual course fees are not budgeted as the money received is spent on supplies in the same amount.

CAPITAL ITEMS

Capital Items includes the cost of replacing worn-out and damaged equipment and of purchasing additional equipment

**SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS**

**2018-19 PRELIMINARY FINAL BUDGET
EXPENDITURES FOR INSTRUCTION**

VOCATIONAL CURRICULUM	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
SALARIES					
Teachers	\$ 2,440,319	\$ 2,344,440	\$ -	\$ 2,344,440	-3.93%
Substitute Teachers	38,616	39,000	-	39,000	0.99%
TOTAL SALARIES	<u>2,478,934</u>	<u>2,383,440</u>	<u>-</u>	<u>2,383,440</u>	-3.85%
BENEFITS					
Retirement	160,856	153,873	-	153,873	-4.34%
OPEB Contribution	83,960	11,468	-	11,468	-86.34%
Social Security	183,319	182,335	-	182,335	-0.54%
Life Insurance	8,141	5,218	-	5,218	-35.90%
Medical Insurance	403,992	400,155	-	400,155	-0.95%
Disability Insurance	4,676	3,429	-	3,429	-26.67%
TOTAL BENEFITS	<u>844,943</u>	<u>756,478</u>	<u>-</u>	<u>756,478</u>	-10.47%
TOTAL SALARIES AND BENEFITS	<u>3,323,878</u>	<u>3,139,918</u>	<u>-</u>	<u>3,139,918</u>	-5.53%
PURCHASED SERVICES					
Student Travel	667	-	-	-	-100.00%
Employee Travel	558	2,000	-	2,000	258.65%
TOTAL PURCHASED SERVICES	<u>1,225</u>	<u>2,000</u>	<u>-</u>	<u>2,000</u>	63.31%
NON-CAPITAL ITEMS					
General Supplies	75,342	78,588	-	78,588	4.31%
Food	660	2,080	-	2,080	214.94%
Media	1,099	18,625	-	18,625	1594.14%
Software	9,165	11,500	-	11,500	25.48%
Non-Capital Equipment	10,342	-	-	-	-100.00%
TOTAL NON-CAPITAL ITEMS	<u>96,608</u>	<u>110,793</u>	<u>-</u>	<u>110,793</u>	14.68%
CAPITAL ITEMS					
Additional Equipment	25,673	47,434	-	47,434	84.76%
TOTAL CAPITAL ITEMS	<u>25,673</u>	<u>47,434</u>	<u>-</u>	<u>47,434</u>	84.76%
OTHER OBJECTS					
Student Dues/Fees	15,570	12,400	-	12,400	-20.36%
TOTAL OTHER OBJECTS	<u>15,570</u>	<u>12,400</u>	<u>-</u>	<u>12,400</u>	-20.36%
TOTAL VOCATIONAL CURRICULUM	<u>\$ 3,462,954</u>	<u>\$ 3,312,545</u>	<u>\$ -</u>	<u>\$ 3,312,545</u>	-4.34%

140000 PHYSICAL CURRICULUM

Function 140000 contain expenditures made on behalf of teaching of the body or related subject matter and activities in health and safety in daily living, physical education, and recreation organized for carrying on learning experiences concerned with developing (1) knowledge, attitudes, appreciation, and conduct essential to individual and group health; (2) awareness of, concern for, and knowledge, skills, and judgment necessary for practicing and promoting personal and public safety in the home, at school, on the job, and in traffic; and (3) physical and mental growth and fitness by means of activities designed to improve the muscles, motor skills, and attitudes and habits of conduct of individuals and groups.

Included under this heading are the items of information, which identify various aspects of subject matter and learning activities in health, safety in daily living, physical education, and recreation.

The Physical Curriculum of the School District of Janesville includes:

Health
Physical Education

NON-CAPITAL ITEMS

The individual course fees are not budgeted as the money received is spent on supplies in the same amount.

**SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS**

**2018-19 PRELIMINARY FINAL BUDGET
EXPENDITURES FOR INSTRUCTION**

	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
PHYSICAL CURRICULUM					
SALARIES					
Teachers	\$ 2,360,545	\$ 2,270,475	\$ -	\$ 2,270,475	-3.82%
Substitute Teachers	42,743	43,000	-	43,000	0.60%
TOTAL SALARIES	<u>2,403,289</u>	<u>2,313,475</u>	<u>-</u>	<u>2,313,475</u>	-3.74%
BENEFITS					
Retirement	159,553	153,389	-	153,389	-3.86%
OPEB Contribution	74,007	10,108	-	10,108	-86.34%
Social Security	178,252	176,982	-	176,982	-0.71%
Life Insurance	7,822	5,015	-	5,015	-35.88%
Medical Insurance	393,470	349,067	-	349,067	-11.28%
Disability Insurance	4,412	3,400	-	3,400	-22.93%
TOTAL BENEFITS	<u>817,516</u>	<u>697,961</u>	<u>-</u>	<u>697,961</u>	-14.62%
TOTAL SALARIES AND BENEFITS	<u>3,220,805</u>	<u>3,011,436</u>	<u>-</u>	<u>3,011,436</u>	-6.50%
PURCHASED SERVICES					
Personal Service	805	860	-	860	6.90%
Student Travel	3,255	-	-	-	-100.00%
Employee Travel	951	2,230	-	2,230	134.53%
TOTAL PURCHASED SERVICES	<u>5,010</u>	<u>3,090</u>	<u>-</u>	<u>3,090</u>	-38.32%
NON-CAPITAL ITEMS					
General Supplies	27,246	28,250	-	28,250	3.68%
Non-Capital Equipment	6,138	8,500	-	8,500	38.47%
TOTAL NON-CAPITAL ITEMS	<u>33,385</u>	<u>36,750</u>	<u>-</u>	<u>36,750</u>	10.08%
CAPITAL ITEMS					
Additional Equipment	-	1,500	-	1,500	#DIV/0!
Replacement Equipment	152,131	10,000	-	10,000	-93.43%
TOTAL CAPITAL ITEMS	<u>152,131</u>	<u>11,500</u>	<u>-</u>	<u>11,500</u>	-92.44%
OTHER OBJECTS					
Student Dues/Fees	6,567	-	-	-	-100.00%
TOTAL OTHER OBJECTS	<u>6,567</u>	<u>-</u>	<u>-</u>	<u>-</u>	-100.00%
TOTAL PHYSICAL CURRICULUM	<u>\$ 3,417,896</u>	<u>\$ 3,062,776</u>	<u>\$ -</u>	<u>\$ 3,062,776</u>	-10.39%

150000 SPECIAL CURRICULUM

Special curriculum consists of courses and other provisions which are different from or in addition to those provided in the usual school program. Programs are provided for exceptional educational needs students by specially qualified personnel. Instructional programs and other provisions provided here are required by an Individual Education Program (IEP) for students with disabilities.

The District's Special Curriculum includes the programs for the following:

- Early Childhood
- Emotional Behavior Disorder
- Intellectual Disability
- Hearing Impaired
- Other Health Impaired
- Homebound Instruction for Special Education Students
- Speech and Language
- Visually Impaired
- Specific Learning Disability
- Cross Categorical

The District is required to maintain a Maintenance of Effort (MOE) in local funds to federal funds each year to qualify for federal IDEA funding.

There are four tests of MOE that qualify for compliance each year. The District is required to qualify in at least two of the tests. The compliance tests use local aid funds and not aided funds less Medicaid receipts to arrive at MOE compliance number along with enrollment and fund transfers.

The majority of the wages are covered in the local budget to maintain the District's required MOE, and also allows for Handicapped Aid reimbursement the following year on the aidable wages.

The increase in Non-Capital objects is covered in the IDEA Federal grant budgets.

**SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS**

**2018-19 PRELIMINARY FINAL BUDGET
EXPENDITURES FOR INSTRUCTION**

SPECIAL CURRICULUM	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
SALARIES					
Teachers	\$ 6,120,915	\$ -	\$ 6,319,793	\$ 6,319,793	3.25%
Substitute Teachers	139,534	-	145,600	145,600	4.35%
Interpreter	164,086	-	206,660	206,660	25.95%
Speech/Language Clinicians	1,065,533	-	1,156,109	1,156,109	8.50%
Other Salaries	30,590	-	-	-	-100.00%
Paraeducators	2,600,200	-	2,795,082	2,795,082	7.49%
Substitute Paraeducators	41,682	-	74,194	74,194	78.00%
TOTAL SALARIES	<u>10,162,540</u>	<u>-</u>	<u>10,697,438</u>	<u>10,697,438</u>	5.26%
BENEFITS					
Retirement	670,406	-	699,288	699,288	4.31%
OPEB Contribution	126,588	-	49,952	49,952	-60.54%
Social Security	752,213	-	813,396	813,396	8.13%
Life Insurance	31,050	-	21,155	21,155	-31.87%
Medical Insurance	1,795,092	-	1,766,271	1,766,271	-1.61%
Disability Insurance	16,352	-	12,849	12,849	-21.42%
TOTAL BENEFITS	<u>3,391,700</u>	<u>-</u>	<u>3,362,911</u>	<u>3,362,911</u>	-0.85%
TOTAL SALARIES AND BENEFITS	<u>13,554,240</u>	<u>-</u>	<u>14,060,349</u>	<u>14,060,349</u>	3.73%
PURCHASED SERVICES					
Personal Service	-	-	7,550	7,550	#DIV/0!
Pupil Travel	(54)	-	-	-	-100.00%
Employee Travel	12,733	-	19,700	19,700	54.71%
TOTAL PURCHASED SERVICES	<u>12,679</u>	<u>-</u>	<u>27,250</u>	<u>27,250</u>	114.91%
NON-CAPITAL ITEMS					
General Supplies	47,902	-	61,964	61,964	29.36%
Food	217	-	-	-	-100.00%
Software	34,052	-	37,000	37,000	8.66%
Non-Capital Equipment	35,432	-	25,300	25,300	-28.60%
TOTAL NON-CAPITAL ITEMS	<u>117,604</u>	<u>-</u>	<u>124,264</u>	<u>124,264</u>	5.66%
CAPITAL ITEMS					
Additional Equipment	32,827	-	30,000	30,000	-8.61%
OTHER OBJECTS					
Employee Dues/Fees	3,950	-	4,000	4,000	1.27%
Student Dues/Fees	2,118	-	2,000	2,000	-5.57%
TOTAL OTHER OBJECTS	<u>6,068</u>	<u>-</u>	<u>6,000</u>	<u>6,000</u>	-1.12%
TOTAL SPECIAL CURRICULUM	<u>\$ 13,723,418</u>	<u>\$ -</u>	<u>\$ 14,247,863</u>	<u>\$ 14,247,863</u>	3.82%

160000 CO-CURRICULAR ACTIVITIES

Co-curricular activities (experiences) are comprised of the group of school-sponsored activities designed to provide opportunities for pupils to participate in such experiences on an individual basis, in small groups or in large groups at school events, or combinations of these, for purposes such as motivation, enjoyment, and improvement of skills.

These functions capture subject matter and experiences designed for pupils who wish to pursue interests and study in specific aspects of the subject matter above and beyond what is provided in the regular curriculum.

In practice, participation usually is not required and credit is usually not given. When participation is required or credit is given, the activity is considered to be a course.

161000 ACADEMIC

Opportunities for pupils to enhance their personal understanding, initiative, knowledge, and skills important to the selected techniques of systematic planning and thinking, desirable citizenship, and cooperativeness, which will enrich their regular classwork and personal lives, are the types of activities found here.

This area of the budget includes the following co-curricular activities in the elementary, middle and high schools:

- Drama
- Forensics
- Debate
- Photography
- Orchestra
- Band
- Yearbook
- Chorus
- Student Council Advisor
- Newspaper
- Elementary Safety Patrol
- Government Internships

This functional area also encompasses the costs for field trips. The costs are student fee paid, donation paid, or PTA/PTO sponsored. The large decrease in this functional area is due to field trips not budgeted.

162000 ATHLETICS

This function emphasizes opportunities for pupils to develop muscles, motor skills, and physical and mental fitness in competitive situations; knowledge, attitudes, and judgment essential to individual and group health and safety; enjoyment; and desirable citizenship. In practice, these activities usually are planned for enriching the regular classes and the lives of the pupils.

Supervision of athletic events is done by both District employees and individuals who are not employed by the District. District employees who provide supervision are paid through payroll accounts and their earnings are part of wages. Other individuals who perform supervision duties or officiate events are considered independent contractors and are paid through a personal service account.

CAPITAL ITEMS

Capital Items include the cost of replacing worn-out and damaged equipment and of purchasing additional equipment. Rentals cover the rental of the ice arena, golf courses, and portable toilets.

**SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS**

**2018-19 PRELIMINARY FINAL BUDGET
EXPENDITURES FOR INSTRUCTION**

	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
CO-CURRICULAR ATHLETICS					
SALARIES					
Supervision	\$ 104,062	\$ 98,000	\$ -	\$ 98,000	-5.83%
Substitute Teachers	13,538	10,000	-	10,000	-26.13%
Clerks	37,383	35,056	-	35,056	-6.22%
Coaches	606,626	610,000	-	610,000	0.56%
TOTAL SALARIES	<u>761,608</u>	<u>753,056</u>	<u>-</u>	<u>753,056</u>	-1.12%
BENEFITS					
Retirement	36,366	37,932	-	37,932	4.31%
OPEB Contribution	1,971	269	-	269	-86.35%
Social Security	57,459	56,793	-	56,793	-1.16%
Life	138	90	-	90	-34.78%
Medical Insurance	4,785	4,456	-	4,456	-6.88%
Disability Insurance	63	60	-	60	100.00%
TOTAL BENEFITS	<u>100,782</u>	<u>99,600</u>	<u>-</u>	<u>99,600</u>	-1.17%
TOTAL SALARIES AND BENEFITS	<u>862,390</u>	<u>852,656</u>	<u>-</u>	<u>852,656</u>	-1.13%
PURCHASED SERVICES					
Personal Service	118,528	110,200	-	110,200	-7.03%
Student Travel	9,336	10,000	-	10,000	7.11%
Employee Travel	(1,361)	3,000	-	3,000	-320.40%
Payment to Municipality	19,204	20,000	-	20,000	4.14%
Interdistrict Payment	5,987	6,000	-	6,000	0.21%
TOTAL PURCHASED SERVICES	<u>151,694</u>	<u>149,200</u>	<u>-</u>	<u>149,200</u>	-1.64%
NON-CAPITAL ITEMS					
General Supplies	50,575	57,500	-	57,500	13.69%
Food	8,373	2,500	-	2,500	-70.14%
Medical Supplies	6,088	8,100	-	8,100	33.06%
Software	288	-	-	-	100.00%
Non Capital Equipment	1,207	500	-	500	-58.57%
Uniforms and Apparel	1,075	500	-	500	0.00%
TOTAL NON-CAPITAL ITEMS	<u>67,605</u>	<u>69,100</u>	<u>-</u>	<u>69,100</u>	2.21%
CAPITAL ITEMS					
Rental	14,235	25,000	-	25,000	75.63%
Capital Equipment	2,725	1,500	-	1,500	-44.95%
TOTAL CAPITAL ITEMS	<u>16,960</u>	<u>26,500</u>	<u>-</u>	<u>26,500</u>	56.25%
OTHER OBJECTS					
Student Dues/Fees	28,459	31,100	-	31,100	9.28%
TOTAL OTHER OBJECTS	<u>28,459</u>	<u>31,100</u>	<u>-</u>	<u>31,100</u>	9.28%
TOTAL CO-CURRICULAR ATHLETICS	<u>\$ 1,127,108</u>	<u>\$ 1,128,556</u>	<u>\$ -</u>	<u>\$ 1,128,556</u>	0.13%

**SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS**

**2018-19 PRELIMINARY FINAL BUDGET
EXPENDITURES FOR INSTRUCTION**

	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
CO-CURRICULAR ACADEMICS					
SALARIES					
Teachers	\$ 138,359	\$ 117,493	\$ -	\$ 117,493	-15.08%
Clerks	37,063	-	-	-	-100.00%
TOTAL SALARIES	<u>175,422</u>	<u>117,493</u>	<u>-</u>	<u>117,493</u>	-33.02%
BENEFITS					
Retirement	11,406	7,728	-	7,728	-32.24%
Social Security	13,137	8,843	-	8,843	-32.69%
Life Insurance	143	-	-	-	-100.00%
TOTAL BENEFITS	<u>24,685</u>	<u>16,571</u>	<u>-</u>	<u>16,571</u>	-32.87%
TOTAL SALARIES AND BENEFITS	<u>200,107</u>	<u>134,064</u>	<u>-</u>	<u>134,064</u>	-33.00%
PURCHASED SERVICES					
Personal Service	15,158	3,200	-	3,200	-78.89%
Student Travel	48,986	1,300	-	1,300	-97.35%
Employee Travel	-	1,300	-	1,300	#DIV/0!
TOTAL PURCHASED SERVICES	<u>64,144</u>	<u>5,800</u>	<u>-</u>	<u>5,800</u>	-90.96%
NON-CAPITAL ITEMS					
General Supplies	25,647	10,700	-	10,700	-58.28%
Apparel	30,677	-	-	-	-100.00%
Food	6,296	700	-	700	-88.88%
Non-Capital Equipment	-	-	-	-	#DIV/0!
TOTAL NON-CAPITAL ITEMS	<u>62,620</u>	<u>11,400</u>	<u>-</u>	<u>11,400</u>	-81.79%
OTHER OBJECTS					
Student Dues/Fees	103,321	23,900	-	23,900	-76.87%
TOTAL OTHER OBJECTS	<u>103,321</u>	<u>23,900</u>	<u>-</u>	<u>23,900</u>	-76.87%
TOTAL CO-CURRICULAR ACADEMICS	<u>\$ 430,192</u>	<u>\$ 175,164</u>	<u>\$ -</u>	<u>\$ 175,164</u>	-59.28%

170000 SPECIAL NEEDS PROGRAMS

This function captures the expense for specialized instructional programs not requiring an Individual Education Program (see function 150000), yet required alternative education programs.

The District's Special Needs programs are as follows:

At-Risk Services-The District employs 5.3 Youth advocates to serve our staff and students with needed At-Risk services.

Child Care Institution-At this time the District is not servicing any students in an institution.

Detention Center-State mandated instruction-The District employs 4.5 FTE to provide the State mandated educational services.

E-Learning-A Rock River Charter offering.

English Learners-The District employs 29.5 FTE teachers and provides 105.5 hours per day of aide assistance for academic success for these students in grades P4J-12.

GED Options-A Rock River Charter offering.

Gifted and Talented-Madison and Roosevelt schools house the Challenge programs that employ 5 FTE. At all other schools the District has extra duty pay for 35 staff to provide TAG services.

Homebound Instruction – Both Regular and Special Education-The District provides approximately 5,000 hours of this service during a year.

School Age Parent-This service is offered at Craig, Parker and Rock River Charter Program. Rock River Charter has received an INSpire grant since 2013-14 to help offset costs of providing and expanding this program. This funding was granted an additional year of \$100,000.

Currently this program employs locally 2 FTE teachers, and grant funded 2 graduation coaches.

School Within a School and Block programs-Offered at both High Schools.

TATE Center-Alternative education-Located in the Hendricks rental facility. This program employs 1 FTE teacher and a full time assistant. This program is offered as a last chance to achieve a diploma for students or as a condition of expulsion.

**SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS**

**2018-19 PRELIMINARY FINAL BUDGET
EXPENDITURES FOR INSTRUCTION**

	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
SPECIAL NEEDS					
SALARIES					
Teachers	\$ 3,215,915	\$ 3,419,275	\$ 113,036	\$ 3,532,311	9.84%
Substitute Teachers	70,831	72,400	-	72,400	2.21%
Other Salaries	218,020	229,725	-	229,725	5.37%
Paraeducators	419,288	308,922	-	308,922	-26.32%
TOTAL SALARIES	<u>3,924,054</u>	<u>4,030,322</u>	<u>113,036</u>	<u>4,143,358</u>	5.59%
BENEFITS					
Retirement	252,120	289,149	7,573	296,722	17.69%
OPEB Contribution	122,851	16,767	538	17,305	-85.91%
Social Security	292,406	337,857	8,647	346,504	18.50%
Life Insurance	12,159	8,268	246	8,514	-29.98%
Medical Insurance	551,855	565,669	15,187	580,856	5.26%
Disability Insurance	6,381	5,104	167	5,271	-17.40%
TOTAL BENEFITS	<u>1,237,773</u>	<u>1,222,814</u>	<u>32,358</u>	<u>1,255,172</u>	1.41%
TOTAL SALARIES AND BENEFITS	<u>5,161,827</u>	<u>5,253,136</u>	<u>145,394</u>	<u>5,398,530</u>	4.59%
PURCHASED SERVICES					
Personal Service	818	1,500	-	1,500	83.49%
Printing	160	250	-	250	56.58%
Employee Travel	2,256	3,600	-	3,600	59.59%
TOTAL PURCHASED SERVICES	<u>3,233</u>	<u>5,350</u>	<u>-</u>	<u>5,350</u>	65.48%
NON-CAPITAL ITEMS					
General Supplies	30,347	45,440	-	45,440	49.73%
Food	621	200	-	200	-67.82%
Software for Instruction	27,433	40,650	-	40,650	48.18%
Non-Capital Equipment	10,323	1,500	-	1,500	-85.47%
Textbooks	-	-	-	-	0.00%
TOTAL NON-CAPITAL ITEMS	<u>68,725</u>	<u>87,790</u>	<u>-</u>	<u>87,790</u>	27.74%
CAPITAL ITEMS					
Capital Equipment	3,247	5,750	-	5,750	77.07%
TOTAL CAPITAL ITEMS	<u>3,247</u>	<u>5,750</u>	<u>-</u>	<u>5,750</u>	77.07%
OTHER OBJECTS					
Student Dues/Fees	1,018	500	-	500	-50.86%
TOTAL OTHER OBJECTS	<u>1,018</u>	<u>500</u>	<u>-</u>	<u>500</u>	-50.86%
TOTAL SPECIAL NEEDS	<u>\$ 5,238,049</u>	<u>\$ 5,352,526</u>	<u>\$ 145,394</u>	<u>\$ 5,497,920</u>	4.96%

SUPPORT SERVICES

210000 PUPIL SERVICES

Activities designed to assess and improve the well-being of students and to supplement the teaching process are captured in this function.

- **Direction of Pupil Services** includes activities associated with managing and supervising the pupil services program.
- **Social work** includes activities that attempt to prevent or solve the problems of students involving the home, the school, and the community by application in essential skill areas: family and group dynamics; problem identification and assessment; home-school-community liaison; and social casework staff in-service.
- **Guidance** involves counseling of students and parents, providing consultation with other staff members, evaluating the abilities of students, assisting students as they make their own educational and career plans and choices, assisting students in personal and social development, providing referral assistance, and working with other staff members in planning.
- **Health** entails physical and mental health services that are not direct instruction. Included are activities that provide students with appropriate medical, dental, and nursing services.
- **Psychological services** include activities concerned with administering psychological tests and interpreting the results, gathering and interpreting information about student behavior, working with other staff members in planning school programs to meet the special needs of students as indicated by psychological services, including psychological counseling for students, staff, and parents.
- **Attendance** includes activities that have as their purpose the improvement of the attendance of students at school.
- **Therapy services** are provided to those students identified by the M-team process as having a condition that requires physical or occupational therapy to assist the child to benefit from their EEN program.
- **Other Pupil Services** are services to pupils not classified elsewhere, such as school resource officers and police liaison officers.

Expenditures included here are budgets funded by state and federal grants that support ATODA initiatives, SAP coordinators, assistance for the homeless, community services for expelled students, 21st Century Community Learning Centers. On-site suspension aides, a centralized enrollment center, and family resource centers are also funded in this area, along with attendance clerks and support service professionals as listed.

PURCHASED SERVICES

Payment to Other Agencies:

The District contracts with the City of Janesville for resource officers at the middle schools and police liaison officers at the high schools. This budget draft includes the new agreement of 60% of salaries/fringes.

Unfilled postings in the special education area require contracting of those posts to be able to provide FAPE.

NON CAPITAL OBJECTS

Software

The purchase of the STAR Math and Reading testing subscription for \$125,000 is recorded here.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET
SUPPORT SERVICES EXPENDITURES

	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
PUPIL SERVICES					
SALARIES					
Counselors	\$ 1,689,069	\$ 1,544,262	\$ 163,805	\$ 1,708,067	1.12%
Support Staff	435,919	383,975	91,130	475,105	8.99%
Psychologists	549,601	93,607	493,170	586,777	6.76%
Social Workers	611,853	294,193	330,974	625,167	2.18%
Therapists	645,870		618,801	618,801	-4.19%
Clerks	420,504	109,210	422,380	531,590	26.42%
Paraeducators	384,868	176,672	111,809	288,481	-25.04%
Other Salaries	376,953	265,034	-	265,034	-29.69%
TOTAL SALARIES	<u>5,114,638</u>	<u>2,866,953</u>	<u>2,232,069</u>	<u>5,099,022</u>	-0.31%
BENEFITS					
Retirement	334,629	188,302	146,817	335,119	0.15%
OPEB Contribution	119,136	13,988	8,050	22,038	-81.50%
Social Security	379,828	217,170	169,912	387,082	1.91%
Life Insurance	18,122	6,122	3,587	9,709	-46.42%
Medical Insurance	826,174	371,655	315,619	687,274	-16.81%
Disability Insurance	8,605	3,838	2,457	6,295	-26.85%
TOTAL BENEFITS	<u>1,686,494</u>	<u>801,075</u>	<u>646,442</u>	<u>1,447,517</u>	-14.17%
TOTAL SALARIES AND BENEFITS	<u>6,801,132</u>	<u>3,668,028</u>	<u>2,878,511</u>	<u>6,546,539</u>	-3.74%
PURCHASED SERVICES					
Personal Service	107,533	30,050	-	30,050	-72.06%
Student Travel	29	500	-	500	1654.39%
Employee Travel	29,180	9,000	6,300	15,300	-47.57%
Postage	3,040	3,532	-	3,532	16.19%
Telephone	494	500	-	500	1.29%
Payment To Other Agencies	317,629	289,525	-	289,525	-8.85%
TOTAL PURCHASED SERVICES	<u>457,904</u>	<u>333,107</u>	<u>6,300</u>	<u>339,407</u>	-25.88%
NON-CAPITAL ITEMS					
General Supplies	78,283	82,390	9,000	91,390	16.74%
Food	3,977	2,500	-	2,500	-37.14%
Medical Supplies	14,384	6,000	-	6,000	-58.29%
Apparel	1,766	700	-	700	-60.37%
Software	119,010	118,198	-	118,198	100.00%
Non-Capital Equipment	13,339	3,540	4,700	8,240	-38.23%
TOTAL NON-CAPITAL ITEMS	<u>230,760</u>	<u>213,328</u>	<u>13,700</u>	<u>227,028</u>	-1.62%
CAPITAL ITEMS					
Capital Equipment	60,367	1,500	-	1,500	-97.52%
OTHER OBJECTS					
Dues and Fees	200	4,160	-	4,160	1980.00%
TOTAL PUPIL SERVICES	<u>\$ 7,550,363</u>	<u>\$ 4,220,123</u>	<u>\$ 2,898,511</u>	<u>\$ 7,118,634</u>	-5.72%

221000 IMPROVEMENT OF INSTRUCTION

Activities associated with assisting the instructional staff in providing learning experiences for students. Improvement of instruction involves activities that are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging learning experiences for students. These activities include curriculum development, techniques of instruction, instructional staff training, etc.

Curriculum development includes activities designed to aid teachers in developing the curriculum materials, and understanding and appreciating the various techniques that stimulate students.

Staff training activities are designed to contribute to the professional or occupational growth and competence of members of the instructional staff during the time of their service to the school system or school. Among these activities are workshops, demonstrations, and school visits.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET
SUPPORT SERVICES EXPENDITURES

IMPROVEMENT OF INSTRUCTION	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
SALARIES					
Teachers	\$ 193,403	\$ 198,468	\$ -	\$ 198,468	2.62%
Substitute Teachers	76,061	69,250	5,000	74,250	-2.38%
Support Staff	1,650,936	1,539,217	310,626	1,849,843	12.05%
Clerks/Paraeducators	50,300	81,952	-	81,952	62.93%
TOTAL SALARIES	<u>1,970,700</u>	<u>1,888,887</u>	<u>315,626</u>	<u>2,204,513</u>	11.86%
BENEFITS					
Retirement	127,827	123,873	20,830	144,703	13.20%
OPEB Contribution	39,384	5,020	808	5,828	-85.20%
Social Security	147,074	144,578	24,147	168,725	14.72%
Life Insurance	6,842	5,671	668	6,339	-7.35%
Medical Insurance	274,188	279,637	54,545	334,182	21.88%
Disability Insurance	2,959	2,446	452	2,898	-2.05%
Other Employee Benefits	143,371	100,000	-	100,000	-30.25%
TOTAL BENEFITS	<u>741,645</u>	<u>661,225</u>	<u>101,450</u>	<u>762,675</u>	2.84%
TOTAL SALARIES AND BENEFITS	<u>2,712,344</u>	<u>2,550,112</u>	<u>417,076</u>	<u>2,967,188</u>	9.40%
PURCHASED SERVICES					
Personal Service	187,030	843,696	7,500	851,196	355.11%
Employee Travel	150,143	246,349	17,000	263,349	75.40%
Postage	1,343	1,040	-	1,040	-22.57%
Advertising	3,317	23,500	-	23,500	608.45%
CESA/State Payment	135,318	143,897	4,500	148,397	9.67%
TOTAL PURCHASED SERVICES	<u>477,150</u>	<u>1,258,482</u>	<u>29,000</u>	<u>1,287,482</u>	169.83%
NON-CAPITAL ITEMS					
General Supplies	28,821	68,523	5,000	73,523	155.10%
Apparel	2,692	600	-	600	-77.71%
Food	19,783	57,220	-	57,220	189.24%
Periodicals	2,061	1,810	-	1,810	-12.18%
Non-Capital Equipment	9,668	4,700	-	4,700	-51.38%
Technology Related Supplies	8,214	6,920	4,495	11,415	38.97%
TOTAL NON-CAPITAL ITEMS	<u>71,238</u>	<u>139,773</u>	<u>9,495</u>	<u>149,268</u>	109.53%
CAPITAL ITEMS					
Capital Equipment	<u>3,203</u>	<u>530,000</u>	<u>-</u>	<u>530,000</u>	16445.13%
OTHER OBJECTS					
Dues and Fees	<u>6,650</u>	<u>50,865</u>	<u>-</u>	<u>50,865</u>	664.85%
TOTAL IMPROVEMENT OF INSTRUCTION	<u>\$ 3,270,587</u>	<u>\$ 4,529,232</u>	<u>\$ 455,571</u>	<u>\$ 4,984,803</u>	52.41%

222000 EDUCATIONAL MEDIA

Activities concerned with the use of all teaching and learning resources, including hardware and content materials. Educational media are any devices, content materials, methods, or experiences used for teaching and learning purposes; these include printed and non-printed sensory materials.

The school library functions include circulating books and other printed materials; planning the use of the library by students, teachers, and other members of the instructional staff; and guiding individuals in their use of library books and materials, whether maintained separately or as a part of an instructional materials center. Textbooks are not included in this function, but rather in the corresponding instructional function.

Audio-visual activities include selecting, preparing, caring for, and making available to members of the instructional staff, the equipment, films, filmstrips, transparencies, tapes, TV programs, and other similar materials, whether maintained separately or as a part of an instructional materials center. Included are activities in the audio-visual center, TV studio, and related work-study areas, and the services provided by audio-visual personnel.

Educational television involves planning, programming, writing, and presenting of educational programs by way of closed circuit or broadcast television.

NON-CAPITAL ITEMS

The **shaded accounts** qualify for Common School Fund (Library Aid) funding and are locally funded through each building's library allocation. The 2018-19 allocation used for budgeting is \$30.22 per child.

In 2017-18 the District had decreased the School's allocation from \$18.68 per pupil to \$16.00 per pupil.

2018-19 continued the same \$16.00 per pupil allocation to the schools.

CAPITAL ITEMS

Capital Items includes the cost of replacing worn-out and damaged equipment and of purchasing additional equipment.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET
SUPPORT SERVICES EXPENDITURES

	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
EDUCATIONAL MEDIA					
SALARIES	\$ 544,518	\$ 329,530	\$ -	\$ 329,530	-39.48%
BENEFITS					
Retirement	36,262	21,930	-	21,930	-39.52%
OPEB Contribution	7,785	808	-	808	-89.62%
Social Security	40,766	25,174	-	25,174	-38.25%
Life Insurance	1,782	734	-	734	-58.81%
Medical Insurance	46,559	44,740	-	44,740	-3.91%
Disability Insurance	589	498	-	498	-15.49%
TOTAL BENEFITS	<u>133,743</u>	<u>93,884</u>	<u>-</u>	<u>93,884</u>	-29.80%
TOTAL SALARIES AND BENEFITS	<u>678,260</u>	<u>423,414</u>	<u>-</u>	<u>423,414</u>	-37.57%
PURCHASED SERVICES					
Personal Service	8,127	5,300	-	5,300	-34.79%
Employee Travel	16,662	5,000	-	5,000	-69.99%
Postage	4	-	-	-	-100.00%
Telephone/Mobile Phone	7,327	7,371	-	7,371	0.60%
TOTAL PURCHASED SERVICES	<u>32,120</u>	<u>17,671</u>	<u>-</u>	<u>17,671</u>	-44.99%
NON-CAPITAL ITEMS					
General Supplies	15,030	15,001	-	15,001	-0.19%
Computer Supplies/Materials	756	850	-	850	100.00%
Food	211	300	-	300	42.45%
Audio-Visual Media	4,258	5,708	-	5,708	34.05%
Library Books	138,896	75,282	-	75,282	-45.80%
Newspapers	66	550	-	550	729.56%
Periodicals	6,557	6,790	-	6,790	3.56%
Software For Instruction	250,430	167,256	-	167,256	-33.21%
Other Media	24,023	36,578	-	36,578	52.26%
Non-Capital Equipment	102,041	63,643	-	63,643	-37.63%
Technology Related Supplies	-	2,500	-	2,500	0.00%
TOTAL NON-CAPITAL ITEMS	<u>542,267</u>	<u>374,458</u>	<u>-</u>	<u>374,458</u>	-30.95%
CAPITAL ITEMS					
Capital Equipment	9,375	80,135	-	80,135	754.76%
Replacement Equipment	-	-	-	-	0.00%
TOTAL CAPITAL ITEMS	<u>9,375</u>	<u>80,135</u>	<u>-</u>	<u>80,135</u>	754.76%
TOTAL EDUCATIONAL MEDIA	<u>\$ 1,262,022</u>	<u>\$ 895,678</u>	<u>\$ -</u>	<u>\$ 895,678</u>	-29.03%

223000 SUPERVISION AND COORDINATION

This function accounts for the activities of assigned personnel that provide leadership, guidance, and expertise to staff members. These activities include assistance in planning, understanding of pupils, development of techniques in instruction, processing of required state and federal reports, assistance with research activities, direction of staff training, and evaluation of programs and/or staff. This also includes the exceptional and vocational areas of education.

Exceptional education supports activities that are performed by personnel whose qualifications are acceptable to the Division for Handicapped Children as a special education director, assistant director, and/or supervisor. Vocational education is designed to enhance the vocational education program through staff supervision, curricular development or program evaluation normally performed by a local vocational education coordinator.

This function is used primarily to account for the supervision of the vocational education program and the athletics program in the General Fund and the supervision of the special education program in the Special Education Fund. Any major increases in budgets are due to changes in grant funding.

MISCELLANEOUS ITEMS

Dues and Fees:

This account pays for the cost of State licenses for special education aides.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET
SUPPORT SERVICES EXPENDITURES

SUPERVISION/ COORDINATION	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
SALARIES	\$ 780,876	\$ 1,654,434	\$ 376,316	\$ 2,030,750	160.06%
BENEFITS					
Retirement	53,756	111,339	24,842	136,181	153.33%
OPEB Contribution	12,634	716	1,615	2,331	-81.55%
Social Security	77,474	126,756	29,336	156,092	101.48%
Life Insurance	3,983	4,445	1,096	5,541	39.12%
Medical Insurance	135,123	236,375	59,530	295,905	118.99%
Disability Insurance	1,376	2,532	521	3,053	121.93%
TOTAL BENEFITS	<u>284,345</u>	<u>482,163</u>	<u>116,940</u>	<u>599,103</u>	110.70%
TOTAL SALARIES AND BENEFITS	<u>1,065,220</u>	<u>2,136,597</u>	<u>493,256</u>	<u>2,629,853</u>	146.88%
PURCHASED SERVICES					
Personal Service	9,175	-	4,000	4,000	-56.40%
Employee Travel	6,441	5,445	2,500	7,945	23.35%
Postage	5,177	-	7,000	7,000	35.21%
Printing	11,620	-	12,000	12,000	3.27%
TOTAL PURCHASED SERVICES	<u>32,413</u>	<u>-</u>	<u>25,500</u>	<u>30,945</u>	-4.53%
NON-CAPITAL ITEMS					
General Supplies	3,930	9,423	3,700	13,123	233.95%
Food	260	-	-	-	-100.00%
Non-Capital Equipment	1,124	-	10,000	10,000	789.97%
Technology Related Supplies	998	-	30,000	30,000	100.00%
TOTAL NON-CAPITAL ITEMS	<u>6,312</u>	<u>9,423</u>	<u>43,700</u>	<u>53,123</u>	741.65%
CAPITAL ITEMS					
Capital Equipment	<u>710</u>	<u>-</u>	<u>18,000</u>	<u>18,000</u>	2436.82%
OTHER OBJECTS					
Dues and Fees	<u>499</u>	<u>-</u>	<u>1,000</u>	<u>1,000</u>	100.40%
TOTAL SUPERVISION AND COORDINATION	<u>\$ 1,105,154</u>	<u>\$ 2,146,020</u>	<u>\$ 581,456</u>	<u>\$ 2,732,921</u>	147.29%

230000 GENERAL ADMINISTRATION

Activities concerned with establishing and administering policy in connection with the operation of the school district. It includes the activities of the members of the Board of Education, and any special activities such as school system elections, legal activities, taking the school census, and services associated with external audits. It also includes any activities of the district performed in support of the school district meetings.

This area also includes activities associated with the overall general administration and executive responsibility for the entire school district, including the activities performed by the superintendent and such assistants as deputy, associate and assistant superintendents in the general direction and management of all affairs of the LEA.

PURCHASED SERVICES

Personal Services:

Included in this area are the cost of legal consultation, representation, negotiation services, and the cost of arbitration.

NON CAPITAL OBJECTS

Non Instructional Software

Included in this area is the cost of the new Board Docs software which is \$11,000 for the School Board reporting functions.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET
SUPPORT SERVICES EXPENDITURES

GENERAL ADMINISTRATION	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
SALARIES	\$ 476,403	\$ 602,177	\$ -	\$ 602,177	26.40%
BENEFITS					
Retirement	32,983	41,307	-	41,307	25.24%
OPEB Contribution	10,006	1,547	-	1,547	-84.54%
Social Security	36,423	42,442	-	42,442	16.53%
Life Insurance	3,008	2,312	-	2,312	-23.14%
Medical Insurance	52,918	66,501	-	66,501	25.67%
Disability Insurance	874	786	-	786	-10.11%
Other Employee Benefits	5,000	-	-	-	-100.00%
TOTAL BENEFITS	<u>141,212</u>	<u>154,895</u>	<u>-</u>	<u>154,895</u>	9.69%
TOTAL SALARIES AND BENEFITS	<u>617,615</u>	<u>757,072</u>	<u>-</u>	<u>757,072</u>	22.58%
PURCHASED SERVICES					
Personal Service	295,161	245,900	10,000	255,900	-13.30%
Employee Travel	23,168	26,005	-	26,005	12.25%
Postage	1,046	1,275	-	1,275	21.85%
Payment To Other Agencies	1,510	2,000	-	2,000	32.46%
Printing/Binding	2,870	4,200	-	4,200	46.32%
TOTAL PURCHASED SERVICES	<u>323,755</u>	<u>279,380</u>	<u>10,000</u>	<u>289,380</u>	-10.62%
NON-CAPITAL ITEMS					
General Supplies	8,488	11,200	-	11,200	31.95%
Food	6,619	5,650	-	5,650	-14.64%
Periodicals	708	800	-	800	12.99%
Other Non-Capital Items	11,398	11,000	-	11,000	-3.49%
TOTAL NON-CAPITAL ITEMS	<u>27,213</u>	<u>28,650</u>	<u>-</u>	<u>28,650</u>	5.28%
CAPITAL ITEMS					
Capital Equipment	3,842	-	-	-	-100.00%
OTHER OBJECTS					
Dues and Fees	17,330	17,475	-	17,475	0.84%
TOTAL GENERAL ADMINISTRATION	<u>\$ 989,755</u>	<u>\$ 1,082,577</u>	<u>\$ 10,000</u>	<u>\$ 1,092,577</u>	10.39%

240000 SCHOOL BUILDING ADMINISTRATION

Activities concerned with directing and managing the operation of a particular school. It includes the activities performed by the principal, assistant principal(s), and other assistants in general supervision of all operations of the school, evaluation of staff members, assignment of duties to staff members, supervision and maintenance of the records of the school, and coordination of school instructional activities. It includes clerical staff for these activities and for support of the teaching staff.

Most budgets, with the exception of contractual obligations, are determined at the school building level based on their specific needs, which fluctuate over time and between categories.

MISCELLANEOUS ITEMS

Included in this area are costs associated with graduation ceremonies such as printing, diplomas, and honor cords for both high schools.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET
SUPPORT SERVICES EXPENDITURES

SCHOOL BUILDING ADMINISTRATION	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
SALARIES	\$ 3,715,823	\$ 4,041,562	\$ -	\$ 4,041,562	8.77%
BENEFITS					
Retirement	257,550	277,662	-	277,662	7.81%
OPEB Contribution	109,581	14,968	-	14,968	-86.34%
Social Security	276,856	308,675	-	308,675	11.49%
Life Insurance	19,759	14,787	-	14,787	-25.16%
Medical Insurance	600,335	659,606	-	659,606	9.87%
Disability Insurance	6,763	6,081	-	6,081	-10.09%
TOTAL BENEFITS	<u>1,270,844</u>	<u>1,281,779</u>	<u>-</u>	<u>1,281,779</u>	0.86%
TOTAL SALARIES AND BENEFITS	<u>4,986,666</u>	<u>5,323,341</u>	<u>-</u>	<u>5,323,341</u>	6.75%
PURCHASED SERVICES					
Personal Service	12,989	14,323	-	14,323	10.27%
Employee Travel	24,258	21,800	-	21,800	-10.13%
Postage	21,628	19,950	-	19,950	-7.76%
Printing/Binding	1,686	2,150	-	2,150	27.54%
TOTAL PURCHASED SERVICES	<u>60,561</u>	<u>58,223</u>	<u>-</u>	<u>58,223</u>	-3.86%
NON-CAPITAL ITEMS					
General Supplies	50,922	63,937	-	63,937	25.56%
Food	15,338	15,127	-	15,127	-1.37%
Paper	150	-	-	-	-100.00%
Apparel	8,486	5,269	-	5,269	-37.91%
Non-Capital Equipment	33,047	16,860	-	16,860	-48.98%
TOTAL NON-CAPITAL ITEMS	<u>107,943</u>	<u>101,193</u>	<u>-</u>	<u>101,193</u>	-6.25%
CAPITAL ITEMS					
Additional Equipment	30,842	28,450	-	28,450	-7.76%
OTHER OBJECTS	<u>10,958</u>	<u>8,000</u>	<u>-</u>	<u>8,000</u>	-26.99%
TOTAL SCHOOL BUILDING ADMINISTRATION	<u>\$ 5,196,970</u>	<u>\$ 5,519,207</u>	<u>\$ -</u>	<u>\$ 5,519,207</u>	6.20%

251000 AND 252000 BUSINESS SERVICES

The activities of directing, managing, and supervising the business concerns of the school district and activities concerned with the fiscal operations of the school district. This function includes budgeting, receiving and disbursing, financial and property accounting, payroll, inventory control, internal auditing, funds management, purchasing and ordering of supplies, materials and equipment.

PURCHASED SERVICES

Personal Service:

Included in this category are payments to a third party administrator for the filing of claims for Medicaid reimbursement. Also covered in this area is the cost for OPEB analyses along with Indirect cost adjustments for certain programs.

MISCELLANEOUS ITEMS

Under the current banking agreement, fees are charged for the services used. There tends to be an inverse relationship between interest rates and banking fees. When interest rates decline, fees tend to increase because compensating balances produce less of an offset.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET
SUPPORT SERVICES EXPENDITURES

BUSINESS SERVICES	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
SALARIES	\$ 648,820	\$ 608,214	\$ -	\$ 608,214	-6.26%
BENEFITS					
Retirement	44,761	41,491	-	41,491	-7.31%
OPEB Contribution	11,682	2,511	-	2,511	-78.51%
Social Security	47,253	45,732	-	45,732	-3.22%
Life Insurance	3,650	2,264	-	2,264	-37.98%
Medical Insurance	104,019	86,276	-	86,276	-17.06%
Disability Insurance	1,173	853	-	853	-27.31%
TOTAL BENEFITS	<u>212,539</u>	<u>179,127</u>	<u>-</u>	<u>179,127</u>	-15.72%
TOTAL SALARIES AND BENEFITS	<u>861,359</u>	<u>787,341</u>	<u>-</u>	<u>787,341</u>	-8.59%
PURCHASED SERVICES					
Personal Service	31,747	241,670	30,000	271,670	755.74%
Employee Travel	3,049	4,969	-	4,969	62.97%
Printing/Binding	1,964	1,300	-	1,300	-33.81%
Payment State	560	-	-	-	100.00%
Postage	8,757	9,500	-	9,500	8.48%
TOTAL PURCHASED SERVICES	<u>46,077</u>	<u>257,439</u>	<u>30,000</u>	<u>287,439</u>	523.82%
NON-CAPITAL ITEMS					
General Supplies	4,495	5,000	-	5,000	11.25%
Other Non-Capital Items	1,476	2,000	-	2,000	35.47%
Technolgoy Related Supplies	2,198	200	-	200	100.00%
TOTAL NON-CAPITAL ITEMS	<u>8,168</u>	<u>7,200</u>	<u>-</u>	<u>7,200</u>	-11.86%
CAPITAL ITEMS					
Additional Equipment	-	-	-	-	0.00%
Replacement Equipment	-	-	-	-	0.00%
TOTAL CAPITAL ITEMS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.00%
OTHER OBJECTS	<u>23,402</u>	<u>25,500</u>	<u>-</u>	<u>25,500</u>	8.96%
TOTAL BUSINESS SERVICES	\$ <u>939,007</u>	\$ <u>1,077,480</u>	\$ <u>30,000</u>	\$ <u>1,107,480</u>	17.94%

253000 PLANT OPERATIONS

Activities concerned with keeping the physical plant open, comfortable and safe for use. This area encompasses the operation of sites, buildings, equipment, and school security services.

The operation of sites involves the daily and seasonal care of sites such as mowing the grass, care of shrubs, trees and flowers, and snow removal. The operation of buildings includes keeping the physical plant clean and ready for daily use as well as operating the heating, lighting, and ventilating systems. Operation of equipment involves the servicing of the equipment owned or used by the school district and such activities as servicing or renting furniture, machines, and movable equipment.

SALARIES

Staffing remained at the 2017-18 level.

PURCHASED SERVICES

Operational Service:

This account area includes the cost of garbage removal, recycling, and custodial towel and mop cleaning.

Gas for Heat:

The primary heating source for District buildings is natural gas. The budget includes the cost of heating all District buildings. The District has locked in gas prices for the 2018-19 fiscal year which should provide stability in budgeting.

Oil For Heat:

This item includes the cost of heating oil used for auxiliary heat at several of the District's school buildings that are covered under an agreement with Alliant Energy Corporation that permits interruptible service at peak energy times.

Electric:

This item includes the cost of electric charges incurred by the District's 19 buildings, JSOL, and Monterey Stadium.

Water:

This item includes the cost of the water and sewer charges incurred by the District's 19 buildings and Monterey Stadium.

CAPITAL ITEMS

Capital Items includes the cost of replacing worn-out and damaged equipment and of purchasing additional equipment.

Vehicle Rental:

The District leases two vehicles for District employee use.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET
SUPPORT SERVICES EXPENDITURES

	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
PLANT OPERATIONS					
SALARIES	\$ 3,084,574	\$ 3,119,879	\$ -	\$ 3,119,879	1.14%
BENEFITS					
Retirement	200,427	202,739	-	202,739	1.15%
OPEB Contribution	121,617	16,621	-	16,621	-86.33%
Social Security	228,874	235,044	-	235,044	2.70%
Life Insurance	9,973	6,064	-	6,064	-39.20%
Medical Insurance	541,637	490,246	-	490,246	-9.49%
Disability Insurance	4,706	3,698	-	3,698	-21.43%
TOTAL BENEFITS	<u>1,107,234</u>	<u>954,412</u>	<u>-</u>	<u>954,412</u>	-13.80%
TOTAL SALARIES AND BENEFITS	<u>4,191,808</u>	<u>4,074,291</u>	<u>-</u>	<u>4,074,291</u>	-2.80%
PURCHASED SERVICES					
Personal Service	900	1,000	-	1,000	11.11%
Operational Service	91,613	85,000	-	85,000	-7.22%
Maintenance Service	3,692	7,500	-	7,500	103.15%
Telephone	1,055	900	-	900	-14.69%
Gas For Heat	593,590	631,941	-	631,941	6.46%
Electric	1,607,339	1,614,231	-	1,614,231	0.43%
Water	256,216	253,828	-	253,828	-0.93%
Employee Travel	2,010	717	-	717	-64.32%
TOTAL PURCHASED SERVICES	<u>2,556,414</u>	<u>2,595,117</u>	<u>-</u>	<u>2,595,117</u>	1.51%
NON-CAPITAL ITEMS					
General Supplies	247,403	304,550	-	304,550	23.10%
Non-Capital Items	31,924	33,500	-	33,500	4.94%
TOTAL NON CAPITAL ITEMS	<u>279,327</u>	<u>338,050</u>	<u>-</u>	<u>338,050</u>	21.02%
CAPITAL ITEMS					
Additional Equipment	70,783	60,000	-	60,000	-15.23%
Replacement Equipment	22,540	25,000	-	25,000	10.92%
Equipment Rental	-	-	-	-	0.00%
Vehicle Rental	7,960	8,000	-	8,000	0.51%
TOTAL CAPITAL ITEMS	<u>101,282</u>	<u>93,000</u>	<u>-</u>	<u>93,000</u>	-8.18%
OTHER OBJECTS	<u>-</u>	<u>250</u>	<u>-</u>	<u>250</u>	100.00%
TOTAL PLANT OPERATIONS	<u>\$ 7,128,831</u>	<u>\$ 7,100,708</u>	<u>\$ -</u>	<u>\$ 7,100,708</u>	-0.39%

254000 MAINTENANCE and 255000 FACILITIES REMODELING, REPLACEMENT, and IMPROVEMENT

Maintenance covers activities concerned with keeping the grounds, buildings and equipment in effective working condition and state of repair. Maintenance includes the repair of sites such as reseeding and resodding, repair of blacktop, repair of eroded slopes, and repair of playground equipment. It also includes vehicle maintenance for District-owned vehicles and equipment maintenance such as repairing machines, movable equipment, and furniture.

Facilities remodeling, replacement, and improvement covers activities concerned with the remodeling of buildings, the construction of buildings and additions to buildings, initial installation or extension of service systems, and other built-in equipment and improvements to sites.

Personal Service costs are for such services as consultants, engineers, and architects consulted for various construction projects. Maintenance Services involve the repairing of school district buildings, sites, equipment, and vehicles. Construction Services include contractor costs for construction, remodeling, and renovation projects within the district.

On April 17, 2018, the Board approved a \$1,159,000 Capital Improvement budget included within this function.

The type of projects undertaken in a budget year determines the budget breakdown between these various accounts for that year.

NON-CAPITAL ITEMS

General Supplies:

When projects are undertaken whereby district employees perform the bulk of labor, material costs are included in general supplies.

CAPITAL ITEMS

Capital Items includes the cost of replacing worn-out and damaged equipment and of purchasing additional equipment. The School District maintains an equipment replacement program for both custodial and maintenance equipment including trucks, mowers, tools, etc. Repair and replacement of instructional equipment are also coded under the maintenance function.

Building Rental:

The District rents sites for the TATE Center and TAGOS Leadership Academy, and storage.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET
SUPPORT SERVICES EXPENDITURES

MAINTENANCE AND FACILITIES REMODELING, REPLACEMENT AND IMPROVEMENT	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
SALARIES	\$ 856,924	\$ 807,875	\$ -	\$ 807,875	-5.72%
BENEFITS					
Retirement	56,285	54,388	-	54,388	-3.37%
OPEB Contribution	13,199	4,671	-	4,671	-64.61%
Social Security	63,321	61,803	-	61,803	-2.40%
Life Insurance	2,826	1,794	-	1,794	-36.52%
Medical Insurance	159,452	153,813	-	153,813	-3.54%
Disability Insurance	1,435	1,160	-	1,160	-19.17%
TOTAL BENEFITS	<u>296,517</u>	<u>277,629</u>	<u>-</u>	<u>277,629</u>	-6.37%
TOTAL SALARIES AND BENEFITS	<u>1,153,441</u>	<u>1,085,504</u>	<u>-</u>	<u>1,085,504</u>	-5.89%
PURCHASED SERVICES					
Personal Service	6,958	7,000	-	7,000	0.61%
Operational Service	3,279	5,725	1,000	6,725	105.10%
Construction Service	-	500,000	-	500,000	#DIV/0!
Maintenance Service	3,296,857	2,800,395	-	2,800,395	-15.06%
Telephone	1,859	2,000	-	2,000	7.60%
Fuel for Vehicles	41,091	35,000	-	35,000	-14.82%
TOTAL PURCHASED SERVICES	<u>3,350,044</u>	<u>3,350,120</u>	<u>1,000</u>	<u>3,351,120</u>	0.03%
NON-CAPITAL ITEMS					
General Supplies	335,288	432,000	-	432,000	28.84%
TOTAL NON-CAPITAL ITEMS	<u>335,288</u>	<u>432,000</u>	<u>-</u>	<u>432,000</u>	28.84%
CAPITAL ITEMS					
Building Rental	196,104	196,104	-	196,104	0.00%
Additional Equipment	20,765	-	-	-	-100.00%
Equipment Rental	1,218	500	-	500	100.00%
Replacement Equipment	66,400	80,000	-	80,000	20.48%
Replacement Fixed Assets > \$5,000	548,773	465,000	-	465,000	0.00%
TOTAL CAPITAL ITEMS	<u>833,259</u>	<u>741,604</u>	<u>-</u>	<u>741,604</u>	-11.00%
OTHER OBJECTS	<u>150</u>	<u>500</u>	<u>-</u>	<u>500</u>	233.33%
TOTAL MAINTENANCE and FACILITIES REMODELING	\$ <u>5,672,182</u>	\$ <u>5,609,728</u>	\$ <u>1,000</u>	\$ <u>5,610,728</u>	-1.08%

256000 PUPIL TRANSPORTATION

Activities concerned with the conveyance of students to and from school, as provided by State and Federal Law.

Also included here is the cost of transportation provided to Homeless Students, as required by Federal law.

The District employs three employees and provides bus passes, gas cards, and tokens to enable qualified Homeless students to attend school.

The cost of transportation for Homeless/Foster Care students from other Districts to our District, or to other Districts from our District or within our District, is shared equally between the two Districts as required by Federal Law. In 2017-18, the District's share of this cost was \$130,635. The cost for tokens, passes, and gas cards in 2017-18 was \$85,594. The cost for the contracted driver mileage reimbursement was \$13,257 with wages and fringes of just under \$32,000. The budget for 2018-2019 is just under \$170,000.

The District has previously purchased an electronic bus attendance system from Zonar Systems for \$32,000. This software (\$14,000) will allow bus attendance to be taken as students enter and exit the bus with the new recording equipment (\$18,000). One benefit of the attendance recording is that it is a strict requirement of the State handicapped aid reimbursement, and for Medicaid reimbursement purposes. The major benefit is that all students riding a bus will be recorded.

SCHOOL DISTRICT OF JANESVILLE
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SUPPORT SERVICES EXPENDITURES

	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
PUPIL TRANSPORTATION					
SALARIES	\$ 243,199	\$ 74,430	\$ 167,577	\$ 242,007	-0.49%
BENEFITS					
Retirement	10,853	2,844	7,978	10,822	-0.29%
OPEB Contribution	1,424	156	236	392	-72.47%
Social Security	18,546	5,689	12,820	18,509	-0.20%
Life Insurance	675	98	266	364	-46.05%
Medical Insurance	12,202	3,497	3,691	7,188	-41.09%
Disability Insurance	109	50	22	72	-34.07%
TOTAL BENEFITS	<u>43,808</u>	<u>12,334</u>	<u>25,013</u>	<u>37,347</u>	-14.75%
TOTAL SALARIES AND BENEFITS	<u>287,007</u>	<u>86,764</u>	<u>192,590</u>	<u>279,354</u>	-2.67%
PURCHASED SERVICES					
Personal Service	475	500	-	500	5.26%
Pupil Travel	1,976,693	973,703	1,081,750	2,055,453	3.98%
Employee Travel	23,856	45,219	6,000	51,219	114.70%
Fuel Adjustment	19,730	45,000	-	45,000	128.08%
TOTAL PURCHASED SERVICES	<u>2,020,754</u>	<u>1,064,422</u>	<u>1,087,750</u>	<u>2,152,172</u>	6.50%
NON-CAPITAL ITEMS					
General Supplies	176	600	-	600	240.16%
Non-Capital Items	1,910	1,000	-	1,000	-47.64%
Technolgoy Related Supplies	14,209	14,500	-	14,500	2.05%
TOTAL NON-CAPITAL ITEMS	<u>16,296</u>	<u>16,100</u>	<u>-</u>	<u>16,100</u>	-1.20%
CAPITAL ITEMS					
Additional Equipment	3,784	18,500	-	18,500	100.00%
TOTAL PUPIL TRANSPORTATION	<u>\$ 2,327,841</u>	<u>\$ 1,185,786</u>	<u>\$ 1,280,340</u>	<u>\$ 2,466,126</u>	5.94%

258000 INTERNAL SERVICES

Activities concerned with buying, storing, and distributing supplies, furniture, and equipment.

The District employs two part time staff for deliveries to twenty schools/sites in the District, and to manage the inventory and stock room receiving.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET
SUPPORT SERVICES EXPENDITURES

INTERNAL SERVICES	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
SALARIES	\$ 99,777	\$ 111,133	\$ -	\$ 111,133	11.38%
BENEFITS					
Retirement	5,294	7,154	-	7,154	35.14%
OPEB Contribution	2,411	505	-	505	-79.06%
Social Security	7,416	8,501	-	8,501	14.62%
Life Insurance	252	199	-	199	-21.03%
Medical Insurance	16,208	19,908	-	19,908	22.83%
Disability Insurance	145	129	-	129	-11.08%
TOTAL BENEFITS	<u>31,727</u>	<u>36,396</u>	<u>-</u>	<u>36,396</u>	14.72%
TOTAL SALARIES AND BENEFITS	<u>131,504</u>	<u>147,529</u>	<u>-</u>	<u>147,529</u>	12.19%
PURCHASED SERVICES					
Payment CESA	700	700	-	700	100.00%
Printing/Binding	974	975	-	975	0.09%
TOTAL PURCHASED SERVICES	<u>1,674</u>	<u>1,675</u>	<u>-</u>	<u>1,675</u>	0.05%
NON-CAPITAL ITEMS					
General Supplies	112	300	-	300	168.53%
Paper	3,317	4,000	-	4,000	20.58%
Miscellaneous	33,254	350	-	350	-98.95%
TOTAL NON-CAPITAL ITEMS	<u>36,683</u>	<u>4,650</u>	<u>-</u>	<u>4,650</u>	-87.32%
OTHER OBJECTS	<u>50</u>	<u>50</u>	<u>-</u>	<u>50</u>	0.00%
TOTAL INTERNAL SERVICES	\$ <u>169,911</u>	\$ <u>153,904</u>	\$ <u>-</u>	\$ <u>153,904</u>	-9.42%

260000 CENTRAL SERVICES

This area includes activities that support other instructional and support services and are of a district-wide nature, such as public information, staff services, and data processing. This function for 2018-19 has been combined with the new DPI required function of 295000 for IT costs.

Public information activities involve writing, editing, and other preparation necessary to disseminate educational and administrative information to students, staff, and the general public through direct mailing and various news media or personal contact.

Staff services activities involve maintaining an efficient staff for the school system, including such activities as recruitment and placement, staff transfers, inservice training, and health services.

Information systems include preparing data for storage, storing data, and retrieving data in useful form by a district-operated data processing center. The Board approved on August 14, 2018 a capital equipment replacement budget.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET
SUPPORT SERVICES EXPENDITURES

	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
CENTRAL SERVICES					
SALARIES	\$ 1,769,598	\$ 1,781,436	\$ -	\$ 1,781,436	0.67%
BENEFITS					
Retirement	119,396	120,413	-	120,413	0.85%
OPEB Contribution	40,562	6,487	-	6,487	-84.01%
Social Security	130,283	135,039	-	135,039	3.65%
Life Insurance	9,605	6,646	-	6,646	-30.81%
Medical Insurance	278,565	246,257	-	246,257	-11.60%
Disability Insurance	2,926	2,347	-	2,347	-19.80%
Other Employee Benefits	10,000	1,000	-	1,000	-90.00%
TOTAL BENEFITS	<u>591,339</u>	<u>518,189</u>	<u>-</u>	<u>518,189</u>	-12.37%
TOTAL SALARIES AND BENEFITS	<u>2,360,937</u>	<u>2,299,625</u>	<u>-</u>	<u>2,299,625</u>	-2.60%
PURCHASED SERVICES					
Personal Service	605,222	569,592	7,000	576,592	-4.73%
Advertising	638	6,000	-	6,000	840.44%
Property Service	45,704	1,760,364	-	1,760,364	3751.66%
Employee Travel	54,938	80,863	8,000	88,863	61.75%
Postage	8,238	11,395	-	11,395	38.32%
Printing/Binding	4,059	6,700	-	6,700	65.08%
Telephone/Internet	370,968	402,909	5,000	407,909	9.96%
CESA/State Payment	37,013	32,500	-	32,500	-12.19%
TOTAL PURCHASED SERVICES	<u>1,126,780</u>	<u>2,870,323</u>	<u>20,000</u>	<u>2,890,323</u>	156.51%
NON-CAPITAL ITEMS					
General Supplies	34,615	99,018	-	99,018	186.06%
Computer Supplies/Materials	1,213	1,000	-	1,000	-17.53%
Food	2,673	7,600	-	7,600	184.27%
Library Media	1,062	1,370	-	1,370	29.02%
Software for Instruction	58,215	-	-	-	-100.00%
Non-Capital Equipment	69,577	80,776	-	80,776	16.10%
Technology Related Supplies	501,247	21,500	-	21,500	-95.71%
TOTAL NON-CAPITAL ITEMS	<u>668,602</u>	<u>211,264</u>	<u>-</u>	<u>211,264</u>	-68.40%
CAPITAL ITEMS					
Additional Equipment	596,110	952,977	-	952,977	59.87%
Replacement Equipment	547,565	610,145	-	610,145	11.43%
TOTAL CAPITAL ITEMS	<u>1,143,674</u>	<u>1,563,122</u>	<u>-</u>	<u>1,563,122</u>	36.68%
OTHER OBJECTS					
Dues and Fees	14,179	35,850	-	35,850	152.84%
TOTAL CENTRAL SERVICES	<u>\$ 5,314,173</u>	<u>\$ 6,980,184</u>	<u>\$ 20,000</u>	<u>\$ 7,000,184</u>	31.73%

270000 INSURANCE

This function includes premiums for District owned or leased vehicles, liability, property, fidelity, other insurance premiums, and judgments. The cost of insurance consultants, development of bid specifications, printing of bid specifications, and other costs directly related to the district's insurance program are included here. Employee benefits insurance is included in the function corresponding to the employee's salary and duties.

Payment to the State of Wisconsin to compensate former district employees who are now unemployed are included here.

PURCHASED SERVICES

Personal Services:

The District hires a consultant to review District insurance policies, analyze coverages and rates, and recommend carriers and terms. The cost of running driver's license checks is also covered as a personal service.

Liability Insurance:

Liability insurance includes coverage for third party allegations of bodily injury or property damage as a result of negligence by employees, board members or volunteer groups, automobile accidents, catastrophic claims, and educator's legal liability.

Property Insurance:

Property insurance provides coverage against loss of real or personal property owned by the District, including buildings and the contents, technology, and a minimal amount of money or securities.

Worker's Compensation:

Worker's compensation is a statutory requirement providing coverage against claims by employees for bodily injury by accident or disease.

Fidelity Bond:

Coverage is provided against employee dishonesty, including forgery or alteration. Treasurer bonding is also included.

Unemployment Compensation:

In the event an employee's employment with the District is terminated involuntarily, coverage is provided as required by Wisconsin statute. The District pays claims as they are received, so costs fluctuate from year to year depending on specific circumstances.

**SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS**

**2018-19 PRELIMINARY FINAL BUDGET
SUPPORT SERVICES EXPENDITURES**

	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
INSURANCE					
Personal Services	\$ 27,602	\$ 30,000	\$ -	\$ 30,000	8.69%
Liability Insurance	115,737	151,576	-	151,576	30.97%
Property Insurance	207,450	150,884	-	150,884	-27.27%
Worker's Compensation	576,801	701,314	-	701,314	21.59%
Fidelity Bond	7,871	7,771	-	7,771	-1.27%
Student	-	500	-	500	100.00%
Unemployment Compensation	32,023	32,000	-	32,000	-0.07%
TOTAL INSURANCE	<u>\$ 967,484</u>	<u>\$ 1,074,045</u>	<u>\$ -</u>	<u>\$ 1,074,045</u>	11.01%

280000 DEBT SERVICE

This function includes interest on district indebtedness, plus processing costs. Indebtedness includes the short-term cash flow borrowings of the District and payments for leased equipment.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET
SUPPORT SERVICES EXPENDITURES

	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
DEBT SERVICE					
Miscellaneous	\$ -	\$ -	\$ -	\$ -	0.00%
TOTAL DEBT SERVICE	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	0.00%

290000 OTHER SUPPORT SERVICES

CESA general administration includes all general administration charges assessed to school districts by CESA, either by means of a direct, separate billing for CESA general administration, or by a surcharge for CESA general administration added to CESA contracts, are included in this function. Administrative costs for specific programs are included in that specific program area.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET
SUPPORT SERVICES EXPENDITURES

OTHER SUPPORT SERVICES	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
SALARIES	\$ -	\$ -	\$ -	\$ -	0.00%
BENEFITS					
OPEB Contribution	705,636	-	-	-	-100.00%
Other Employee Benefits	7,884	-	-	-	-100.00%
TOTAL BENEFITS	<u>713,519</u>	<u>-</u>	<u>-</u>	<u>-</u>	-100.00%
TOTAL SALARIES AND BENEFITS	<u>713,519</u>	<u>-</u>	<u>-</u>	<u>-</u>	-100.00%
PURCHASED SERVICES					
Personal Service	8,360	85,951	-	85,951	928.12%
Employee Travel	1,449	10,370	-	10,370	615.77%
Payment To Other Agencies	6,161	6,500	-	6,500	5.51%
TOTAL PURCHASED SERVICES	<u>15,969</u>	<u>102,821</u>	<u>-</u>	<u>102,821</u>	543.87%
TOTAL OTHER SUPPORT SERVICES	\$ <u>729,488</u>	\$ <u>102,821</u>	\$ <u>-</u>	\$ <u>102,821</u>	-85.91%

NON-PROGRAM

400000 NON PROGRAM TRANSACTIONS

Non-program charges are costs not appropriate for another function area. Such costs include permanent transfers of money to other funds, payments for instructional services for students performed by other public or private agencies, the transit of aids by a fiscal agent district, and adjustments or refunds of prior year revenues.

PURCHASED SERVICES

Payment to Other Districts:

Resident students can apply to attend schools in other Wisconsin Districts under the provisions of open enrollment or "school choice." Tuition is charged by the nonresident district and paid by the resident district. The State-determined cost of educating a student not having an Individual Education Plan (IEP) was \$7,005 for the 2017-18 school year and is estimated to be \$7,379 for 2018-19. The reimbursement for students with an IEP plan was \$12,000 for 2017-18 and is estimated to be \$12,431 for 2018-19. There were 400 Janesville resident students attending other districts through open enrollment in 2017-18. Participation in 2018-19 is estimated to be about the same.

Payment to Non-Governmental Entities:

In September 2008, the District began partnering with community early learning care providers to offer all District four-year olds the opportunity to attend a District-funded educational program. Payments to the providers for the educational services that they provide to the children are included in this section.

Payment to CESA:

CESA 2 provides audiologist and transition/vocational education services to Janesville students. The District contracts with CESA 9 to access online courses used by Virtual Academy students. The District also contracts with CESA 7 for the My Learning Plan software.

Payment to State:

The District is responsible for the tuition cost of higher education courses taken for high school credit by students who have exhausted the District's curriculum in a given subject area. The proposed budget includes \$52,000 for this purpose.

Post-Secondary Education Option is required by state statutes. Funds are included above for this purpose as well. State Statutes (121.095) require school districts to fund a portion of the costs of district students enrolled in the Wisconsin National Guard Challenge Academy. The costs vary depending on the number of students participating.

Payment to WTCS Districts:

The District is responsible for the tuition cost of higher education courses taken for high school credit by students who have exhausted the District's curriculum in a given subject area. Post-Secondary Education Option is required by State Statutes. Alternative education services may be contracted for from a Wisconsin Technical College System (WTCS) for at-risk students. The proposed budget included above for this purpose as well.

MISCELLANEOUS

Shared Receipts:

The District collects admission fees for hosting WIAA events or selling tickets for State events that are recognized as revenue. The portion that is due to WIAA and related costs are recorded as shared receipts.

Non-Aidable Refund:

This line item is the result of charge backs of delinquent personal property taxes by other taxing jurisdictions as allowed by State Statute 74.42 (1).

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2018-19 PRELIMINARY FINAL BUDGET
SUPPORT SERVICES EXPENDITURES

NON-PROGRAM TRANSACTIONS	Combined 2017-18 Actual	General 2018-19 Budget	Spec Ed 2018-19 Budget	Combined 2018-19 Budget	% Increase (Decrease)
PURCHASED SERVICES					
Personal Service	\$ -	\$ -	\$ -	\$ -	0.00%
Payments to Other Districts	2,951,072	2,940,000	-	2,940,000	-0.38%
Payments to Non Governmental	1,639,333	1,383,240	303,000	1,686,240	2.86%
Payments to CESA	55,859	-	50,000	50,000	-10.49%
Payments to State	238,721	261,000	-	261,000	9.33%
Payments to County	-	-	-	-	0.00%
Payments to VTAE Districts	27,462	33,000	-	33,000	20.17%
TOTAL PURCHASED SERVICES	<u>4,912,448</u>	<u>4,617,240</u>	<u>353,000</u>	<u>4,970,240</u>	1.18%
MISCELLANEOUS					
Shared Receipts	6,663	5,000	-	5,000	-24.95%
State Aid Transit			-	-	0.00%
IBNR Adjustments	73,142	75,000	-	75,000	0.00%
Other Adjustments	6	-	-	-	0.00%
Aidable Refund Payment			-	-	0.00%
Non-Aidable Refund	230,101	50,000	-	50,000	-78.27%
TOTAL MISCELLANEOUS	<u>309,911</u>	<u>130,000</u>	<u>-</u>	<u>130,000</u>	-58.05%
TOTAL NON-PROGRAM TRANSACTIONS	<u>\$ 5,222,358</u>	<u>\$ 4,747,240</u>	<u>\$ 353,000</u>	<u>\$ 5,100,240</u>	-2.34%

OTHER FUNDS

21 SPECIAL REVENUE TRUST FUND

This fund is used to account for trust funds that can be used for district operation. The sources of such funds are gifts and donations from private parties. Cash and investments in this fund are expended pursuant to donor specifications.

In previous years, data for the Special Revenue Trust fund was accounted for in Fund 62. The Wisconsin Department of Public Instruction has recommended all school districts account for information pertaining to these accounts in Fund 21.

In 2017-2018, the Donation incoming revenue and carried over balances totaled \$764,461. The amount the District expensed according to the donors' wishes was \$453,380.

The largest donation cause is the Bags of Hope food drive. These funds have been moved to the Community Service Fund-Fund 80 in fiscal 2015-2016.

The following are some of the highlighted cash donations received.

School Closets-\$31,118

PTA-PTSA-PTO-\$22,555

Craig Athletic Boosters-\$21,253

Community Foundation-\$18,138

Bright Spots Grants-Q. Studer-\$10,000

Homeless-Tokens for Teens-\$9,650

Parker Athletic Boosters-\$7,806

Summer School-\$6,650

Various school fundraisers that will carry over year to year as advertised by their fundraising approved applications are also kept in this Special Revenue Trust fund. The Fundraising done in our schools for 2016-17 comprises of the balance of \$316,696.

SCHOOL DISTRICT OF JANESVILLE
SPECIAL REVENUE TRUST FUND 21
2018-19 PRELIMINARY FINAL BUDGET

SUMMARY OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	2016-17 Actual	2017-18 Actual	2018-19 Budget
REVENUE			
Gifts	\$ 432,112.88	\$ 558,061.73	\$ -
Student Fees	<u>11,753</u>	<u>2,998</u>	<u>-</u>
TOTAL REVENUE	<u>\$ 443,866</u>	<u>\$ 561,060</u>	<u>\$ -</u>
EXPENDITURES			
Salaries	\$ 9,417	\$ 12,628	-
Fringes	802	1,505	-
Purchased Services	91,535	243,287	\$ -
Non-Capital Objects	204,467	213,308	-
Capital Items	73,413	38,817	-
Other Items	<u>73,745</u>	<u>41,495</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 453,380</u>	<u>\$ 551,040</u>	<u>\$ -</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ (9,515)	\$ 10,020	\$ -
FUND BALANCE, JULY 1	<u>320,595</u>	<u>311,080</u>	<u>321,100</u>
FUND BALANCE, JUNE 30	<u>\$ 311,080</u>	<u>\$ 321,100</u>	<u>\$ 321,100</u>

38 & 39 DEBT SERVICE FUNDS

Debt Service funds are required by Section 67.11, Wisconsin Statutes. The irrevocable debt tax levy and related revenues are accounted for in the debt service funds along with expenditures for long-term debt retirement. A separate bank and/or investment account must be maintained by the district for this fund. Fund 38 was established to account for long term debt that has not been approved through the referendum process. Debt retirement for Fund 38 is funded within the limitations of the Revenue Limit. Fund 39 is used to report all referendum-approved debt payments.

The legal debt limit and margin of indebtedness of the District are regulated by Section 67.03(1)(b) of the Wisconsin statutes. The statutes allow the District to carry debt in an amount not to exceed 10% of its equalized value. The unused borrowing capacity as of June 30, 2017 is estimated at \$441,503,826.

The Wisconsin Department of Public Instruction requires the District's Debt Service Fund balance at each June 30 be sufficient to meet long-term debt principal and interest requirements for the proceeding 7 ½ months or until the District begins receiving the new levy proceeds. The required fund balance at each June 30 is as follows:

	<u>06-30-17</u>	<u>06-30-18</u>	<u>06-30-19 est.</u>
Required Fund Balance	\$921,807	\$971,107	\$856,598
Actual Fund Balance	\$928,609	\$992,595	\$892,085

REMAINING FISCAL YEARS DEBT SERVICE			
<u>Fiscal Year</u>	<u>Principal Retirement</u>	<u>Interest Payments</u>	<u>Total</u>
2018-2019	7,790,000	1,942,214	9,732,214
2019-2020	6,550,000	1,713,195	8,263,195
2020-2021	6,505,000	1,590,025	8,095,025
2021-2030	44,270,000	6,170,392	50,440,392
Total	65,115,000	11,415,826	76,530,826

STATUTORY DEBT LIMIT & PERCENT OF DEBT (USING MOST RECENT COMPUTATION AVAILABLE FROM DPI)	
Equalized Value TIF-In on June 30, 2017	\$4,415,038,260
Statutory Debt Limit (10% of value)	\$441,503,826
Debt at June 30, 2017	\$58,380,000
Percent of Debt to Statutory Limit	13.22%

SCHOOL DISTRICT OF JANESVILLE
NON REFERENDUM DEBT SERVICE FUND 38
2018-19 FINAL PRELIMINARY BUDGET

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	% Increase (Decrease)
REVENUE					
Tax Levy For Debt Retirement	\$ 1,267,673	\$ 1,265,126	\$ 2,939,798	\$ 2,929,570	(0.35) %
Long-Term Bonds	-	-	-	-	0.00 %
Premium on Debt Issuance	-	-	-	-	0.00 %
Interest Income	374	279	4,668	4,000	(14.32) %
TOTAL REVENUE	<u>\$ 1,268,047</u>	<u>\$ 1,265,405</u>	<u>\$ 2,944,466</u>	<u>\$ 2,933,570</u>	(0.37) %
EXPENDITURES					
LONG-TERM DEBT					
Principal	\$ 680,000	\$ 695,000	\$ 1,990,000	\$ 2,080,000	4.52 %
Refinancing Expense	-	-	-	-	0.00 %
Interest	595,663	579,683	791,198	877,770	10.94 %
TOTAL LONG-TERM DEBT	<u>\$ 1,275,663</u>	<u>\$ 1,274,683</u>	<u>\$ 2,781,198</u>	<u>\$ 2,957,770</u>	6.35 %
OPERATING TRANSFERS					
To General Fund	-	-	-	-	0.00 %
TOTAL OPERATING TRANSFERS	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	
EXCESS OF REVENUE OVER (UNDER)					
EXPENDITURES	\$ (7,616)	\$ (9,278)	\$ 163,268	\$ (24,200)	
FUND BALANCE, JULY 1	<u>297,950</u>	<u>290,334</u>	<u>281,056</u>	<u>444,324</u>	
FUND BALANCE, JUNE 30	<u>\$ 290,334</u>	<u>\$ 281,056</u>	<u>\$ 444,324</u>	<u>\$ 420,124</u>	

SCHOOL DISTRICT OF JANESVILLE
DEBT SERVICE FUND 39
2018-19 PRELIMINARY FINAL BUDGET

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget	% Increase (Decrease)
REVENUE					
Tax Levy For Debt Retirement	\$ 8,130,150	\$ 7,698,509	\$ 6,923,744	\$ 6,688,134	(3.40) %
Long-Term Bonds-Refinancing	-	37,735,000	-	-	0.00 %
Premium on Debt Issuance	-	2,946,016	445,877	-	(100.00) %
Interest Income	758	2,182	10,018	10,000	(0.18) %
TOTAL REVENUE	\$ 8,130,908	\$ 48,381,707	\$ 7,379,639	\$ 6,698,134	(9.23) %
EXPENDITURES					
LONG-TERM DEBT					
Principal	\$ 5,830,000	\$ 43,925,000	\$ 5,750,000	\$ 5,710,000	(0.70) %
Interest	2,396,650	1,809,012	1,283,044	1,064,444	(17.04) %
Refinancing	-	3,106,016	-	-	0.00 %
TOTAL LONG-TERM DEBT	\$ 8,226,650	\$ 48,840,028	\$ 7,033,044	\$ 6,774,444	(3.68) %
EXCESS OF REVENUE OVER (UNDER)					
EXPENDITURES	\$ (95,742)	\$ (458,321)	\$ 346,595	\$ (76,310)	
FUND BALANCE, JULY 1	1,201,615	1,105,873	647,552	994,147	
FUND BALANCE, JUNE 30	\$ 1,105,873	\$ 647,552	\$ 994,147	\$ 917,837	

46 LONG TERM CAPITAL IMPROVEMENT TRUST FUND

The School Board approved the creation and the deposit of funds for a Long Term Capital Improvement Trust fund on June 9, 2015. The Board approved a \$20,000 deposit.

The 2015-16 budget contributed \$750,000 to this fund to maximize budget.

The Board approved 10-25-16 to hold for deposit in June \$253,340.

The Board approved 6-27-17 to deposit balance of surplus funds in Local budget to maximize spending for 17-18 Equalization Aid calculations. The amount deposited was \$400,000

No contributions were made into the fund during 2017-18, and none planned for 2018-19.

The following details the fiscal responsibilities.

Wisconsin Statute 120.137 (2013 ACT 336)

A school board with an approved long-term capital improvement plan (minimum of 10 years) may establish a "trust" that is funded with a transfer from the general fund. The contribution from Fund 10 to Fund 46 (Long-term Capital Improvement Trust Fund) is recorded as the expenditure for shared cost and equalization aid purposes. Future expenditures from Fund 46 are not part of shared costs. A school board is prohibited from removing money deposited into Fund 46 for a period of five years after the fund is created. After the initial five year wait period is over, funds may only be used for the purposes identified in the approved long-term capital improvement plan. Fund 46 assets may not be transferred to any other school district fund.

Although Fund 46 is not a legally established irrevocable trust, statutory restrictions give the Long-term Capital Improvement Trust Fund similar characteristics. Rather than funds being held in trust for another party (e.g. future employee benefits in an OPEB trust), funds are being held in "trust" for future capital improvement projects. The resources in Fund 46 may not be used for any purpose other than that for which the "trust" was established. For this reason a separate checking and/or investment account for these funds is required.

Board actions required by June 30th of fiscal year in which Fund 46 is established:

1. Approve the long-term capital improvement plan (minimum of 10 years).
2. Pass the resolution creating the Long-term Capital Improvement Trust Fund.

To utilize DPI accounts to record the Fund 10 transfer, provide copies of the following documents:

1. Official Board minutes approving the long-term capital improvement plan.
2. Signed resolution creating the Long-term Capital Improvement Trust Fund or official minutes documenting the creation of the fund.
3. Documentation that confirms the existence of a segregated bank/investment account.

Limitations regarding Fund 46 activities and access to funds:

1. Funds may only be accessed five years after the establishment of the "trust" fund.
2. Fund balance may not be used for general fund cash flow purposes.
3. Funds may not be transferred to another fund or liquidated.
4. Loaning of money for other purposes or to other funds is not allowed.
5. Funds must be physically deposited and held in a segregated bank/investment (separate and distinct from other district accounts) until they are expended for capital improvement projects per the district's plan.
6. Funds invested as per sec. 66.0603, Wis. Stats.

SCHOOL DISTRICT OF JANESVILLE
LONG TERM CAPITAL IMPROVEMENT TRUST FUND 46
2018-19 PRELIMINARY FINAL BUDGET

SUMMARY OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	2014-15 Actual	2015-16 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Budget
REVENUE					
Operating Transfer	\$ 20,000	\$ 750,000	\$ 653,340	\$ -	-
Interest Income	-	5	665	6,899	7,000
TOTAL REVENUE	<u>\$ 20,000</u>	<u>\$ 750,005</u>	<u>\$ 654,005</u>	<u>\$ 6,899</u>	<u>7,000</u>
EXPENDITURES					
Purchased Services	\$ -	\$ -	\$ -	-	-
Non-Capital Objects	-	-	-	-	-
Capital Items	-	-	-	-	-
Other Items	-	-	-	-	-
TOTAL EXPENDITURES	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>-</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 20,000	\$ 750,005	\$ 654,005	\$ 6,899	7,000
FUND BALANCE, JULY 1	<u>-</u>	<u>20,000</u>	<u>770,005</u>	<u>1,424,010</u>	<u>1,430,910</u>
FUND BALANCE, JUNE 30	<u>\$ 20,000</u>	<u>\$ 770,005</u>	<u>\$ 1,424,010</u>	<u>\$ 1,430,910</u>	<u>1,437,910</u>

49 CAPITAL PROJECTS FUND

This fund is to be used to account for financial resources involved in the acquisition of capital objects, construction of capital facilities or maintenance projects. Capital projects financed through long-term borrowing (sec. 120.10(10)) or a sinking fund (sec. 120.10(10)m) must be accounted for in this fund.

If a capital project is financed through current year tax levy, the General Fund is used rather than the Capital Projects Fund.

A separate checking and/or investment account must be maintained by the District for this fund.

The District approved a resolution awarding the sale of \$14,475,000 General Obligation Promissory notes levying a tax in connection with on June 27, 2017.

The District contracted with Unesco Corporation to complete the project.

Below summarizes the project.

PROJECT EXPENDITURES				Payback Years	PROJECT COST SAVINGS		
Specific Energy Efficiency Measure or Products	Project Cost	Financing Cost (Interest)	Total Project Cost Including Financing	Cost/Savings	Total Annual Utility Cost Savings	Total Annual Non-Utility Cost Savings	Annualized Capital Cost Avoidance Savings
Edison MS - Energy Management and DDC	\$418,000	\$57,306	\$475,306	17.2	\$24,071	\$ 3,600	\$0
Edison MS - Pneumatic/Electric Control System Improvements	\$72,900	\$9,994	\$82,894	22.7	\$2,949	\$ 700	\$0
Edison MS - Lighting Retrofit w/Some Fixture Replacement & Controls	\$424,800	\$58,238	\$483,038	17.4	\$26,185	\$ 1,500	\$0
Edison MS - Valve, Pipe, and Accessory Fittings Insulation	\$12,400	\$1,700	\$14,100	13.4	\$1,054	\$ -	\$0
Edison MS - HVAC Systems Upgrade	\$10,808,100	\$1,481,736	\$12,289,836	41.1	\$2,921	\$ 8,300	\$287,846
Edison MS - Gym and Kitchen HVAC Upgrades	\$960,000	\$131,611	\$1,091,611	42.0	\$3,105	\$ -	\$22,884
Franklin MS - Lighting Retrofit w/Some Fixture Replacement & Controls	\$381,000	\$52,233	\$433,233	11.3	\$32,996	\$ 5,300	\$0
Franklin MS - Valve, Pipe, and Accessory Fittings Insulation	\$9,100	\$1,248	\$10,348	16.5	\$628	\$ -	\$0
Franklin MS - Steam Trap Repair/Replacement - All Traps	\$74,800	\$10,255	\$85,055	38.2	\$2,224	\$ -	\$0
Franklin MS - Boiler Plant Replacement	\$619,000	\$84,862	\$703,862	9.8	\$7,665	\$ 2,000	\$61,900
Washington ES - Valve, Pipe, and Accessory Fittings Insulation	\$21,400	\$2,934	\$24,334	23.0	\$1,058	\$ -	\$0
Washington ES - Steam Trap Repair/Replacement - All Traps	\$56,100	\$7,691	\$63,791	28.7	\$2,219	\$ -	\$0
Washington ES - Boiler Plant Replacement	\$617,400	\$84,642	\$702,042	10.9	\$1,766	\$ 1,000	\$61,600
Entire Energy Efficiency Project *	\$14,475,000	\$1,984,449	\$16,459,449	29.1	\$108,842	\$22,400	\$434,230

SCHOOL DISTRICT OF JANESVILLE
CAPITAL PROJECTS FUND 49
2018-19 PRELIMINARY FINAL BUDGET

SUMMARY OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	2017-2018 Actual	2018-2019 Budget
REVENUE		
Long Term Bonds	\$ 14,475,000	-
Interest Income	<u>151,939</u>	<u>26,000</u>
TOTAL REVENUE	<u>\$ 14,626,939</u>	<u>26,000</u>
EXPENDITURES		
Purchased Services	\$ 8,938,627	5,536,373
Non-Capital Objects	-	-
Capital Items	-	-
Other Items	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	<u>\$ 8,938,627</u>	<u>5,536,373</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 5,688,312	(5,510,373)
FUND BALANCE, JULY 1	<u>-</u>	<u>5,688,312</u>
FUND BALANCE, JUNE 30	<u>\$ 5,688,312</u>	<u>177,939</u>

50 FOOD SERVICE FUND

Federal regulations require that the food service fund be accounted for separately. All receipts and disbursements relating to food services should be recorded in this fund. The food service fund may not transfer money to any other fund. Any balance which occurs in the food service fund must be retained in the fund for future use for food services. Any deficit in fund balance at year-end must be financed by the General Fund by means of an operating transfer. The goal for the food service program is to be self-supporting, not requiring a transfer from the General Fund.

Revenue

The paid lunch equity (PLE) from the Healthy Hunger Free Kids Act (HHFKA) of 2010 continues to dictate pricing for School Food Authorities (SFA) that participates in the National School Lunch Program (NSLP). SFA's with a positive fund balance are exempt from the PLE tool requirement. Janesville School District has a positive fund balance exempting the District. Pricing for 2018-19 is as follows:

	Eligibility	Elementary	Middle	High	Adult
Breakfast	(All Students)	Free	Free	Free	\$2.25
Lunch	(Paid)	\$2.25	\$2.50	\$2.60	\$4.00
	(Reduced)	Free	Free	Free	
	(Free)	Free	Free	Free	
Additional Milk	(All)	\$.35			

Projected meals for this school year remain constant for lunch and 18% higher for breakfast because of the growth of the District's free breakfast program. Federal reimbursement rates are as follows.

National School Lunch Program

Paid	\$.39 per meal
Reduced	\$2.99 per meal
Free	\$3.39 per meal

School Breakfast Program

Paid	\$.31 per meal
Reduced	\$1.84 per meal
Free	\$2.14 per meal

Area Eligible

After School Snack Program

All	\$.91 per meal
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Federal reimbursements are the largest source of revenue to the School District of Janesville School Nutrition Program included in this budget in excess of \$3.9 million.

State aid or match for 2018-19 based on 2017-18 meals for lunch was \$.0491 per meal. School breakfast program (SBP) remains at \$.08106 per meal. The District will not participate in the Wisconsin School Day Milk program in 2018-19 due to breakfast in the classroom extension.

The Community Eligibility Provision (CEP) is a 4-year reimbursement option for eligible local educational agencies (LEAs) and schools participating in both the National School Lunch Program (NSLP) and School Breakfast Program (SBP) that wish to offer free school meals to all children in high poverty schools without collecting household applications. The District has ten participating schools. Adams, Jackson, Jefferson, Lincoln, Madison, Washington, and Wilson Elementary schools, along with Franklin Middle School, Rock River Charter School and TAGOS Academy are offering free lunch to all students under this provision.

Fresh Fruit and Vegetable Program (FFVP) grants are additional sources of revenues for the 2018-19 budget. Adams Elementary, Jackson Elementary, Jefferson Elementary, Lincoln Elementary, Madison Elementary, Washington Elementary, and Wilson Elementary have been awarded FFVP grants equaling approximately \$50 per student.

50 FOOD SERVICE FUND, continued

The Summer Food Service Program (SFSP) also generates revenues for Fund 50 serving 42,327 meals in June, July, and August of 2018.

The total budgeted revenues for 2018-19 are \$5,162,129.

Expenses

Salaries for Food Service staff increased by 2.32% for the 2018-19 year. Food Service Manager Positions are full time staff positions and the remaining are part-time positions, flexible, and subject to increased or decreased hours based on school meal counts or meals per labor hour.

Food costs continue to rise because of increased fresh fruit and vegetable offerings, transportation costs, whole grains, and new product reformulations that meet the HHFKA requirements. Farm to School (F2S) locally grown fruits and vegetables, are highlighted new menu options for the upcoming year. These F2S fruits and vegetables will be offered on our menu at all District locations. Food costs were increased approximately 4% to allow for these changes.

The District is a part of the WISNP-Wisconsin School Nutrition Purchasing Coop buying group. Gordon Food Service is our primary vendor. GFS is a high quality vendor that provided better pricing during the RFP process.

WISNP also solicits milk bids for the District, and Prairie Farms Dairy has been awarded the milk contract for this year. Country Quality Dairy is the distributor for Prairie Farms. The bread vendor, Alpha Baking, was awarded the bread proposal because of quality of product and product information that meets USDA regulations.

Capital equipment replacement is again a priority for this year. Replacement equipment, convection ovens, hot and cold holding equipment, and F2S processing equipment, are all budgeted in this budget. The capital equipment budget is \$118,810 for 2018-19.

The total budgeted expenses for 2018-19 are \$5,204,637. A deficit is budgeted in the amount of \$42,508.

SCHOOL DISTRICT OF JANESVILLE
FOOD SERVICE FUND 50
2018-19 PRELIMINARY FINAL BUDGET

SUMMARY OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Budget
<u>REVENUE</u>				
Payment for Milk & Meals	\$ 1,328,674	\$ 1,221,563	\$ 1,200,103	\$ 1,158,700
Reimbursement from State Sources	112,790	118,943	116,183	115,000
Reimbursement from Federal Sources	3,555,896	3,836,898	3,915,973	3,875,879
Interest Income	2,107	1,352	441	500
Miscellaneous	3,742	9,641	9,180	12,050
TOTAL REVENUE	\$ 5,003,209	\$ 5,188,396	\$ 5,241,880	\$ 5,162,129
<u>EXPENDITURES</u>				
Salaries & Wages	\$ 1,604,696	\$ 1,655,244	\$ 1,673,333	\$ 1,698,173
Benefits	424,235	472,245	446,140	449,584
Purchased Services	92,761	110,121	110,541	104,100
Food & Supplies	2,447,073	2,745,255	2,685,764	2,703,280
Equipment/Rentals	79,719	216,703	103,690	222,500
Miscellaneous	23,105	28,945	26,866	27,000
TOTAL EXPENDITURES	\$ 4,671,590	\$ 5,228,513	\$ 5,046,334	\$ 5,204,637
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	\$ 331,618	\$ (40,117)	\$ 195,547	\$ (42,508)
FUND BALANCE, JULY 1	1,267,384	1,599,003	1,558,885	1,754,432
FUND BALANCE, JUNE 30	\$ 1,599,003	\$ 1,558,885	\$ 1,754,432	\$ 1,711,924

72 PRIVATE BENEFIT TRUST FUND

A trust fund contains money that is destined for some private individual or group, and is intended to be held for multiple years. The principal and interest generated thereon may be disbursed or the principal may be restricted, depending on donor specifications. The District has maintained two separate trusts within this fund. Due to accounting changes at the State level, the trusts have been consolidated for reporting purposes under Fund 72.

Beginning in 1991, the District received a donation to establish the Bidwell scholarship fund for applicants that have completed two years of military service. The scholarships are funded from the earnings generated by the unexpended principal. In 2011 the request was amended to no military service required.

In 2011 the District received a donation to establish the Kapek scholarship fund. The scholarships are to be used for music department scholarships.

The District was informed in 2014 that stock in Exelon Corporation was donated for Craig High School science scholarships.

In 2015-2016, scholarship funds that were held in Craig and Parker school activity fund checkbooks were transferred to the DPI required Benefit Trust fund.

The TAGOS Academy Board approved, in 2015-2016, a scholarship fund for students who graduate from their Academy and pursue a higher education.

The awards of scholarships for 2018-19 are unknown at budget preparation.

SCHOOL DISTRICT OF JANESVILLE
PRIVATE BENEFIT TRUST FUND 72
2018-19 PRELIMINARY FINAL BUDGET

SUMMARY OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	2016-17 Actual	2017-18 Actual	2018-19 Budget
<u>REVENUE</u>			
Interest & Sale of Stock Proceeds	\$ 34,662	\$ 20,629	\$ -
TOTAL REVENUE	\$ 34,662	\$ 20,629	\$ -
<u>EXPENDITURES</u>			
Bidwell Scholarships	\$ -	\$ -	\$ -
Kapek Scholarships	1,000	-	-
Craig Scholarships	7,850	6,450	-
Craig Exelon Scholarships	-	-	-
Parker Scholarships	4,172	4,750	-
TAGOS Scholarships	500	500	-
Loss on Investments	1,999	-	-
TOTAL EXPENDITURES	\$ 15,521	\$ 11,700	\$ -
EXCESS OF REVENUE OVER (UNDER)			
EXPENDITURES	\$ 19,142	\$ 8,929	\$ -
FUND BALANCE, JULY 1	185,932	239,450	248,380
EXPENDABLE FUND BALANCE, JUNE 30			
Bidwell Scholarships	65,498	73,633	73,633
Kapek Scholarships	32,211	32,538	32,538
Craig Scholarships	-	-	-
Thor Scholarships	5,460	5,016	5,016
Parker Scholarships	600	600	600
TAGOS Scholarships	1,507	1,776	1,776
Craig Exelon Scholarships	23,155	23,797	23,797
NONEXPENDABLE PRINCIPAL	111,019	111,019	111,019
FUND BALANCE, JUNE 30	\$ 239,450	\$ 248,380	\$ 248,380

73 EMPLOYEE BENEFIT TRUST FUND

This fund is used to account for resources held in trust for formally-established defined benefit pension plans, defined contribution plans, or employee benefit plans. Such plans must be legally established in accordance with state statutes, federal laws and Internal Revenue Service requirements. Specific requirements for use of this fund have been established by the Department of Public Instruction. This fund applies to all post-employment benefit plans where the district is providing such benefits by contribution to a legally-established irrevocable trust.

The District established a trust fund in 2008 which is used to account for other post-employment benefits. The activity from the trust fund is detailed on the following page.

The initial deposit into the trust occurred on July 29, 2013, which was entered into the 2012-13 fiscal year. The investments are managed by PMA Financial Network, Inc.

The District made a Board approved contribution of \$1,200,000 to maximize the 2015-16 budget.

The District made a Board approved contribution of \$660,000 to maximize the 2016-17 budget.

The District made a Board approved contribution of \$350,000 to maximize the 2017-18 budget.

As of June 30, 2015 the District became privately insured for health insurance. This change resulted in the OPEB fund reimbursing the Implicit Rate Subsidy to the local budget.

- Implicit Rate Subsidy Payback is an expenditure of the trust (retiree benefit) if retirees are on the district's health insurance plan, UNLESS
 - Self-funded and trust pays actual medical costs
 - ETF State Group Health Plan - Community Rated
 - Plan premiums rated separately for retirees
 - Immaterial as determined by actuary

The calculated Implicit Rate Subsidy for the 2017-18 budget as calculated by the actuarial study was \$670,770.

The estimated Implicit Rate Subsidy for the 2018-19 budget has not been calculated at this time, as a new actuarial study is on schedule for the District.

The District has budgeted funds to cover contributions for the pay-as-you-go premium, and the implicit rate payback.

No additional contribution is planned at this time.

SCHOOL DISTRICT OF JANESVILLE
EMPLOYEE BENEFIT TRUST FUND 73
2018-19 PRELIMINARY FINAL BUDGET

SUMMARY OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	2015-16 Actual	2016-17 Actual	2017-18 Est. Actual	18-19 Budget	% Increase (Decrease)
<u>REVENUE</u>					
District Contribution to Employee Benefit Trust	\$ 1,200,000	\$ 2,483,750	\$ 2,592,468	\$ 153,977	-94.06%
Interest Earnings	9,492	30,234	34,075	30,000	-11.96%
Employee Contribution	51,583	73,384	98,478	152,316	54.67%
Gain/Loss on Investment	0	2,032	18,111	0	-100.00%
TOTAL REVENUE	\$ <u>1,261,075</u>	\$ <u>2,589,400</u>	\$ <u>2,743,131</u>	\$ <u>336,293</u>	-87.74%
<u>EXPENDITURES</u>					
Trust Fund Disbursements	<u>2,150,086</u>	<u>1,889,116</u>	<u>2,050,877</u>	<u>2,086,247</u>	1.72%
TOTAL EXPENDITURES	\$ <u>2,150,086</u>	\$ <u>1,889,116</u>	\$ <u>2,050,877</u>	\$ <u>2,086,247</u>	1.72%
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ -889,011	\$ 700,283	\$ 692,254	\$ -1,749,954	
FUND BALANCE, JULY 1	<u>4,263,913</u>	<u>3,374,902</u>	<u>4,075,186</u>	<u>4,767,440</u>	
FUND BALANCE, JUNE 30	\$ <u>3,374,902</u>	\$ <u>4,075,186</u>	\$ <u>4,767,440</u>	\$ <u>3,017,486</u>	

80 COMMUNITY SERVICE FUND

The Community Program and Services (CPS) Fund 80 is used to account for activities such as adult education, community recreation programs, elderly food service programs, non-special education preschool, day care services and other program which are not elementary and secondary educational programs, but have a primary function of serving the community. Expenditures for these activities, including cost allocations for salaries, benefits, travel, purchased services, etc are to be included in this fund to the extent feasible.

The Bags of Hope fundraiser is housed in this fund to correctly classify its intentions.

The following is the history of collections for Bags of Hope.

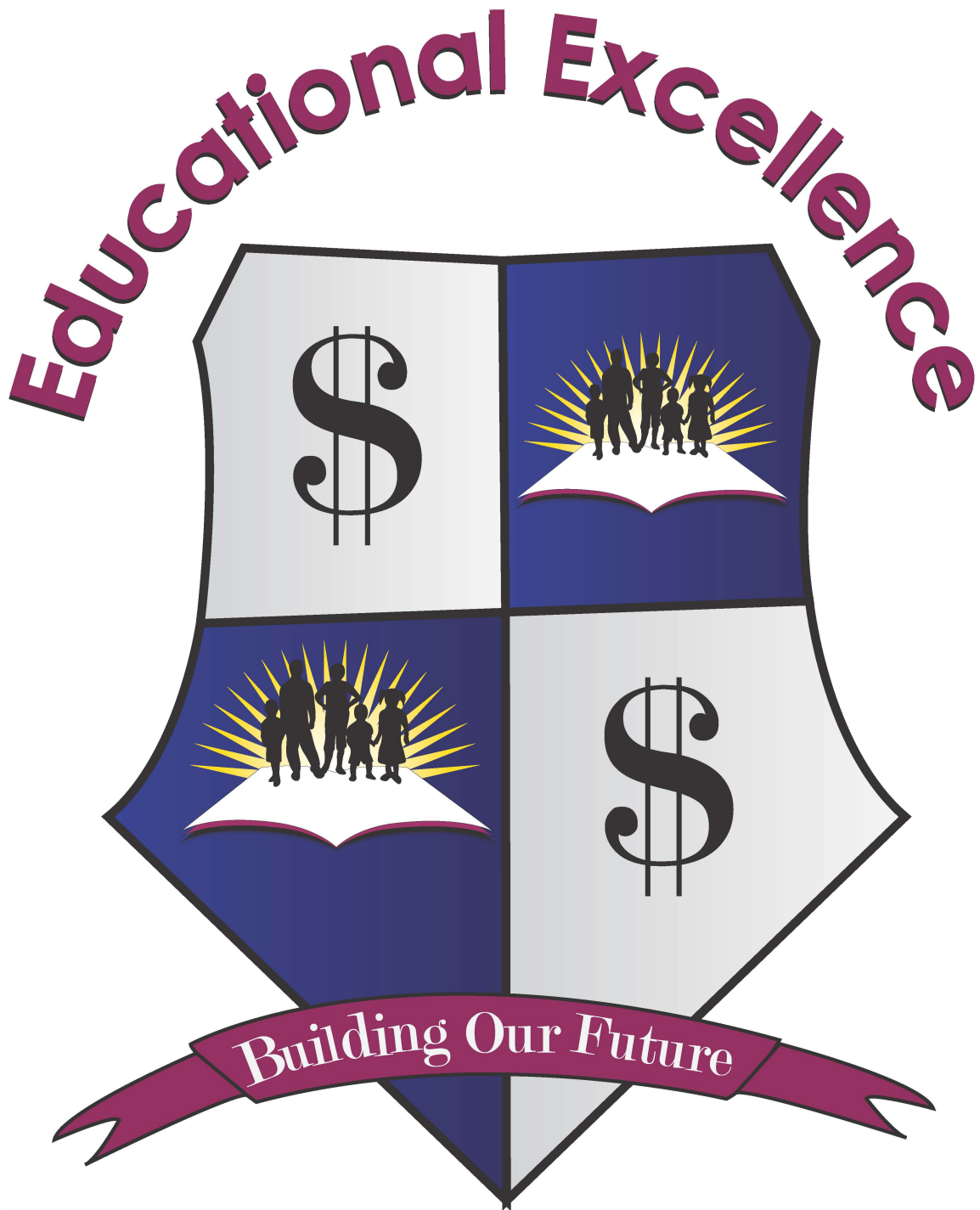
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18
	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity	FY Activity
Bags of Hope	40,000.00	37,299.00	38,856.71	38,348.14	46,585.27	63,051.50	41,429.54	75,651.98

The District also was fiscal agent for the Leadership Development Academy for their project of #KicksforKids. Members of the team from Businesses around Rock County raised funds to put shoes on students within Rock County. The team raised \$11,072.44.

SCHOOL DISTRICT OF JANESVILLE
COMMUNITY PROGRAM AND SERVICES FUND 80
2018-19 PRELIMINARY FINAL BUDGET

SUMMARY OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	2016-17 Actual	2017-18 Actual	2018-19 Budget
<u>REVENUE</u>			
Donations-Bags of Hope	\$ 41,430	\$ 75,652	\$ -
Donations-#KicksforKids	\$ -	\$ 11,072	\$ -
TOTAL REVENUE	\$ 41,430	\$ 86,724	\$ -
<u>EXPENDITURES</u>			
Food-Bags of Hope	40,129	45,262	-
Kwik Trip Cards-Bags of Hope	6,484	28,389	-
Shoes-#KicksforKids	-	9,307	-
TOTAL EXPENDITURES	\$ 46,613	\$ 82,958	\$ -
EXCESS OF REVENUE OVER (UNDER)			
EXPENDITURES	\$ (5,184)	\$ 3,767	\$ -
FUND BALANCE, JULY 1	16,950	11,767	15,533
FUND BALANCE, JUNE 30	\$ 11,767	\$ 15,533	\$ 15,533



SCHOOL DISTRICT OF JANESVILLE BUDGET BOOK 2018-2019

Preliminary Final Budget

October 23, 2018

Design by Sonya Sullivan, Craig High School