

SCHOOL DISTRICT OF JANESVILLE 2019-2020



BUDGET \$ BOOK

EDUCATIONAL SERVICES CENTER

October 22, 2019

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INTRODUCTION

We are pleased to present the 2019-20 School District of Janesville updated "Preliminary Final Budget Draft." The Budget Draft is being presented to the Board of Education for approval on October 22, 2019.

The School District of Janesville serves approximately 10,000 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 Five 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 2019-20," 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 2018-19 actual data has been subject to audit, but as of the release of the budget, 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 1, 2019. Per state law, districts must incorporate the DPI October 15 Aid Certification and related adjustments to the Revenue Limit computation into the final 2019-20 District budget.

This Preliminary Final Budget Draft presents a balanced operating budget for 2019-20 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 2019-20.

Daniel McCrea
CFO/Asst. Treasurer
October 22, 2019

Jamie Legreid
Comptroller

Tami Carlson
Financial Analyst/
Grants Manager

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 need 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-level schools receiving a larger allocation than the elementary schools. This methodology parallels the increased costs associated with the typical items purchased at higher levels.

The building Library and General Allocation amounts for 2019-20 are indicated on page 3.

Additional funds are also available to support each building's Learning and Innovation. Allocations from these resources have been granted through local sources 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 ESC.

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 Services, 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.

2019-2020 LOCAL BUILDING ALLOCATIONS (LBA)

<u>Number</u>	<u>Building</u>	<u>Membership</u>		<u>General</u>	<u>General</u>	<u>Library</u>	<u>Library</u>	<u>Total</u>
		<u>(GA)</u>	<u>(LA)</u>	<u>Allocation</u>	<u>Allocation</u>	<u>Allocation</u>	<u>Allocation</u>	<u>Building Budget</u>
				<u>Per Member</u>		<u>Per Member</u>		
101	Adams	291	290	\$95.17	\$ 27,694	\$16.00	\$ 4,641	\$ 32,335
103	Harrison	293	293	\$95.17	\$ 27,885	\$16.00	\$ 4,689	\$ 32,574
105	Jackson	318	314	\$95.17	\$ 30,216	\$16.00	\$ 5,025	\$ 35,241
106	Jefferson	303	297	\$95.17	\$ 28,837	\$16.00	\$ 4,753	\$ 33,590
104	Kennedy	343	341	\$95.17	\$ 32,643	\$16.00	\$ 5,457	\$ 38,100
107	Lincoln	338	329	\$95.17	\$ 32,167	\$16.00	\$ 5,265	\$ 37,432
108	Madison	385	384	\$95.17	\$ 36,640	\$16.00	\$ 6,145	\$ 42,785
109	Monroe	396	393	\$95.17	\$ 37,687	\$16.00	\$ 6,289	\$ 43,976
111	Roosevelt	359	355	\$95.17	\$ 34,166	\$16.00	\$ 5,681	\$ 39,847
112	Van Buren	388	384	\$95.17	\$ 36,878	\$16.00	\$ 6,145	\$ 43,023
113	Washington	321	317	\$95.17	\$ 30,550	\$16.00	\$ 5,073	\$ 35,623
114	Wilson	226	226	\$95.17	\$ 21,508	\$16.00	\$ 3,617	\$ 25,125
TOTAL ELEMENTARY		3,960	3,923		\$ 376,873		\$ 62,780	\$ 439,653
301	Edison	592	621	\$107.62	\$ 63,711	\$16.00	\$ 9,938	\$ 73,649
302	Franklin	694	697	\$107.62	\$ 74,688	\$16.00	\$ 11,154	\$ 85,842
303	Marshall	885	886	\$107.62	\$ 95,244	\$16.00	\$ 14,179	\$ 109,423
TOTAL MIDDLE SCHOOL		2,171	2,204		\$ 233,643		\$ 35,271	\$ 268,914
401	Craig	1,583	1,583	\$119.05	\$ 188,456	\$16.00	\$ 25,333	\$ 213,789
402	Parker	1,264	1,264	\$119.05	\$ 150,479	\$16.00	\$ 20,228	\$ 170,707
403	Rock River Charter School	176	176	\$119.05	\$ 20,953	\$16.00	\$ 2,817	\$ 23,770
404	Rock University High School	75	75	\$119.05	\$ 8,929	\$16.00	\$ 1,200	\$ 10,129
405	Arise Virtual Academy	211	211	\$119.05	\$ 25,120	\$16.00	\$ 3,377	\$ 28,497
406	TAGOS	69	69	\$119.05	\$ 8,214	\$16.00	\$ 1,104	\$ 9,318
TOTAL HIGH SCHOOL		3,378	3,378		\$ 402,151		\$ 54,059	\$ 456,210
GRAND TOTAL		9,509	9,505		\$ 1,012,667		\$ 152,110	\$ 1,164,777

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 FUNDS

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 and Fund 49 for the Act 32 project-Energy Efficiency 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, such as 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. 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 function areas. Functions that start with a "1" capture instructional costs, a "2" capture support services costs, 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

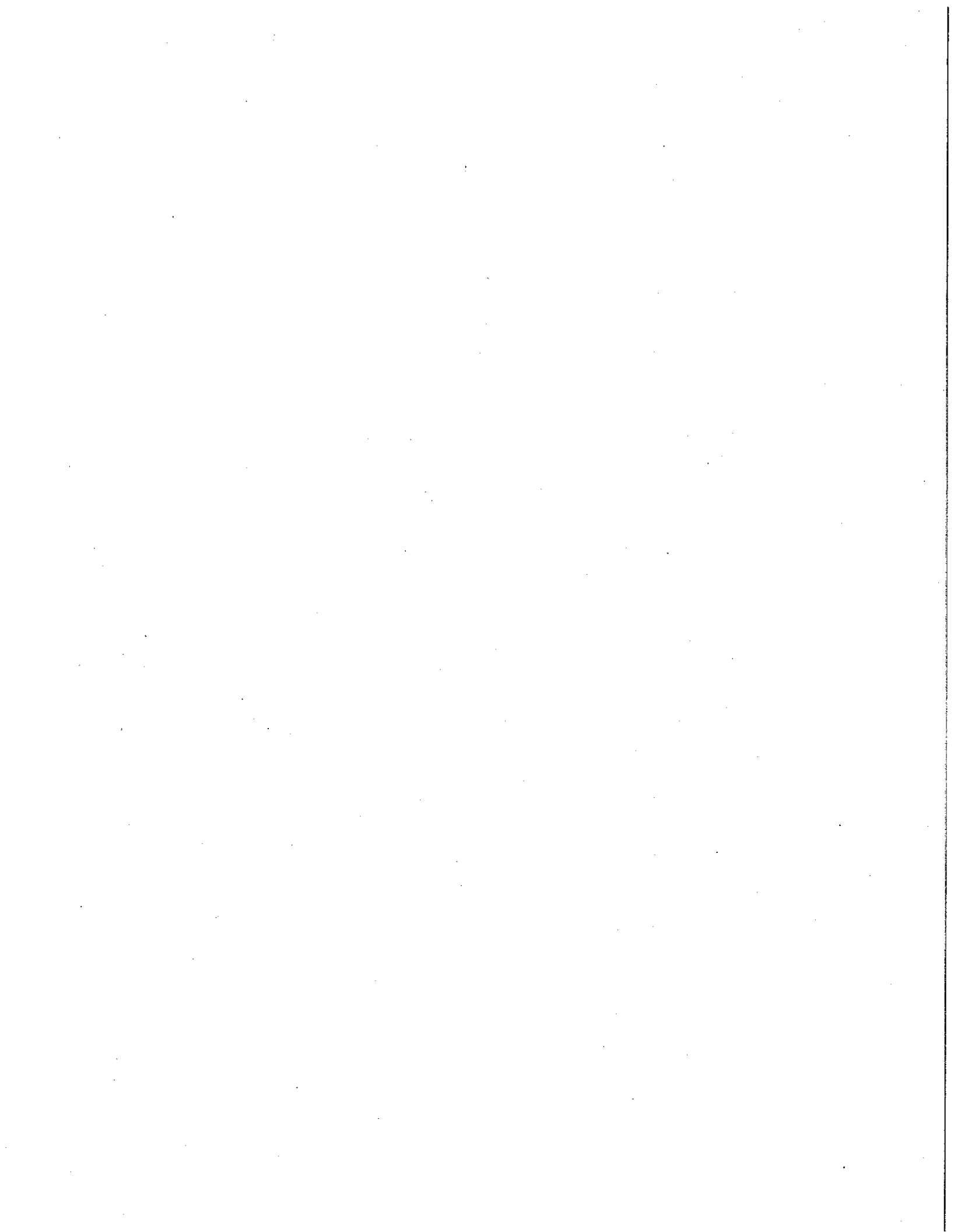
Support services provide administrative, technical (such as therapists, health staff, guidance), and logistical support (such as Information Technology and Business Services) to facilitate and enhance instruction. Also included in these functions are the adjunct activities that support instruction (Transportation, 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 except for the carryover of unexpended building allocation funds from 2018-19 to 2019-20. The total carryover of \$72,461 has not been included in the proposed budget.

Revenue

The "Revenue and Fund Balance Summary" on page 8 contains ESTIMATED 2019-20 budgeted revenues. Page 16 shows the projected decrease in the General Fund tax levy by .75%. This levy decrease is due to an estimated reduction in Equalization aid. With the decrease in the overall levy, the actual homeowner will be paying less per \$1,000 due to the increase in the TID out equalized value. The table on page 16 shows the ESTIMATED levy decrease.

The 2019-20 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, 2019.

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, 2019 is 13.0%. Beginning January, 2020, the new rate is 13.5%, with the employee and employer contributing equal amounts. A blended rate was used for budgeting purposes.
- 2.) **Medical & Dental Insurance** – On May 06, 2019, the Board of Education approved that the active employee Dean or Mercy HMO premium share will not increase for employees from the 2018-2019 premium, and the retiree premium share is the same as active employee. The District will no longer be self funded with Delta Dental to process dental claims. Private insurance through Metlife was approved by the Board of Education on April 9, 2019, with a minimal employee/employer rate change.

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 2019, the Social Security rate applies to wages of up to \$132,900. The Medicare rate (1.45%) continues to apply to all wages, and an additional .9% on wages over \$200,000. 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 \$0.177 per one thousand dollars of coverage per month.
- 5.) Disability Insurance - Disability group insurance is long-term disability insurance provided by the District to all groups of employees. The District pays \$0.15 per one hundred dollars of coverage. This rate is in effect through January 1, 2020.

Building Allocations (LBA) – The 2019-20 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 \$16.00 per pupil for the 2019-20 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 was built on the premise of the same allocation as the prior year.

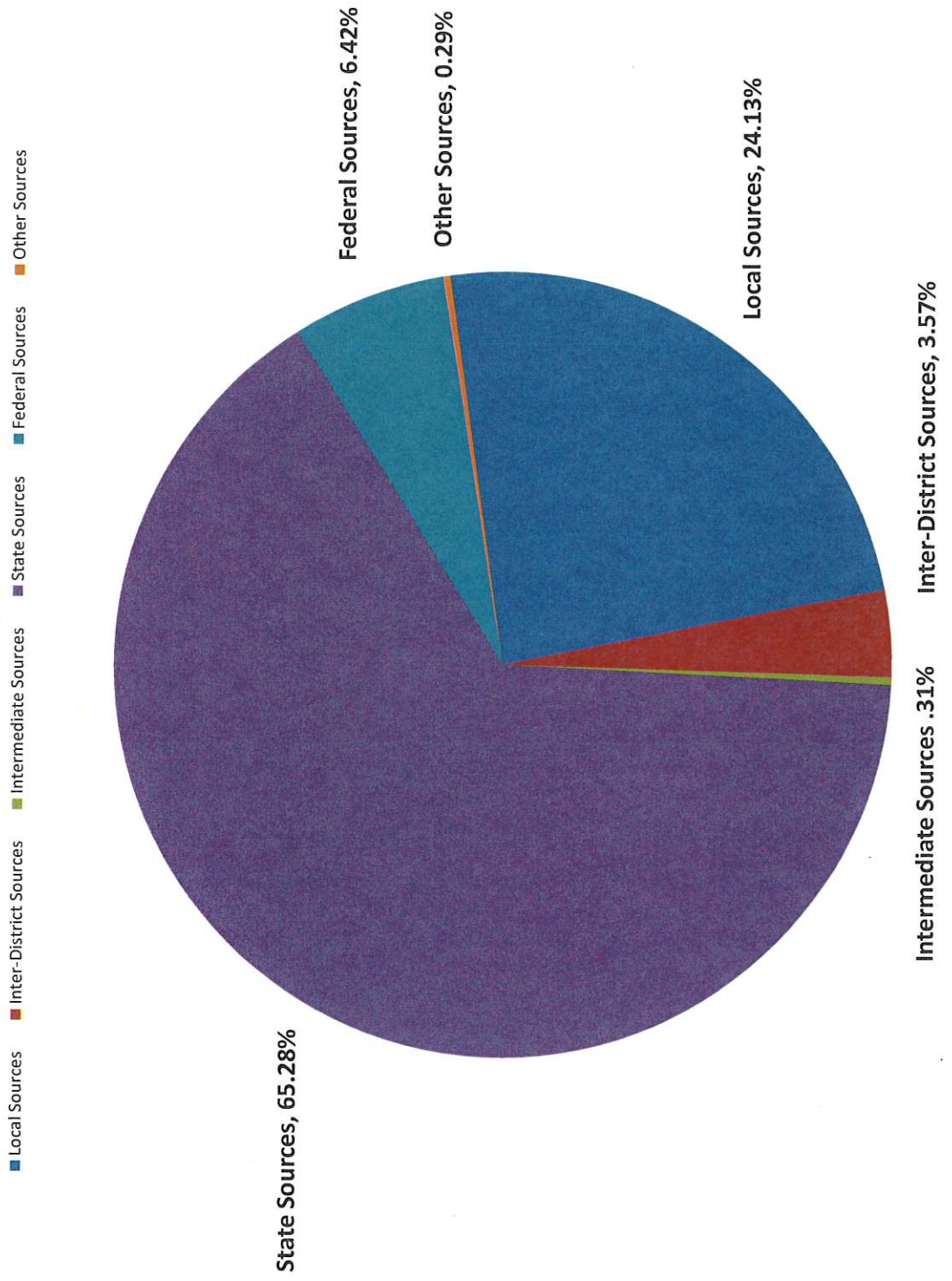
Both appropriations are allocated to buildings based on enrollment. Final LBA allocations are listed on page 3.

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 2018-19 fiscal year was \$12,148,492 and the transfer for the 2019-20 budget year is projected to be \$12,504,042. Operating transfers are listed on page 12.

**SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS COMBINED
2019-20 BUDGET DRAFT
REVENUE AND FUND BALANCE SUMMARY**

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Estimated Budget	Increase/ Decrease over Prior Year	Increase/ Decrease over Prior Year
REVENUE							
LOCAL SOURCES							
Current Year Tax Levy	\$ 26,510,164	\$ 28,005,990	\$ 26,397,308	\$ 27,904,260	\$ 27,479,040	5.71%	-1.52%
Other Local Sources	1,449,543	2,679,366	1,880,418	2,325,018	1,833,826	23.64%	-21.13%
Total Local Sources	27,959,707	30,685,356	28,277,726	30,229,278	29,312,866	6.90%	-3.03%
INTERDISTRICT TRANSFERS							
INTERMEDIATE SOURCES	3,036,649	3,813,754	4,119,452	4,355,370	4,338,500	5.73%	-0.39%
STATE SOURCES	13,423	269,450	199,686	407,578	378,654	104.11%	-7.10%
Equalization, Computer, High Poverty Aid, Per Pupil Aid							
Special Education Aid	67,571,829	71,170,753	72,643,585	72,686,368	72,968,057	0.06%	0.39%
Categorical Aid	4,161,335	4,012,014	4,214,828	3,931,332	4,376,859	-6.73%	11.33%
Other State Sources	493,598	457,100	462,736	452,538	445,000	-2.20%	-1.67%
Total State Sources	2,785,933	1,193,934	1,203,229	2,206,937	1,506,941	83.42%	-31.72%
FEDERAL SOURCES	75,012,694	76,833,801	78,524,378	79,277,175	79,296,857	0.96%	0.02%
OTHER SOURCES	6,076,533	7,054,776	7,207,215	7,912,033	7,795,524	9.78%	-1.47%
TOTAL REVENUE	637,297	1,044,254	657,633	3,906,163	346,924	493.97%	-91.12%
	\$ 112,736,303	\$ 119,701,392	\$ 118,986,090	\$ 126,087,598	\$ 121,469,325	5.97%	-3.66%
FUND BALANCE							
ESTIMATED GENERAL FUND BALANCE JULY 1	\$ 21,337,236	\$ 22,660,431	\$ 22,751,319	\$ 23,019,135	\$ 23,052,924		
CHANGE IN REVENUE OVER (UNDER) EXPENDITURES	1,323,195	90,888	267,816	33,789	-		
ESTIMATED GENERAL FUND BALANCE JUNE 30	\$ 22,660,431	\$ 22,751,319	\$ 23,019,135	\$ 23,052,924	\$ 23,052,924		

**19-20 BUDGET DRAFT
SUMMARY OF REVENUES BY SOURCE**

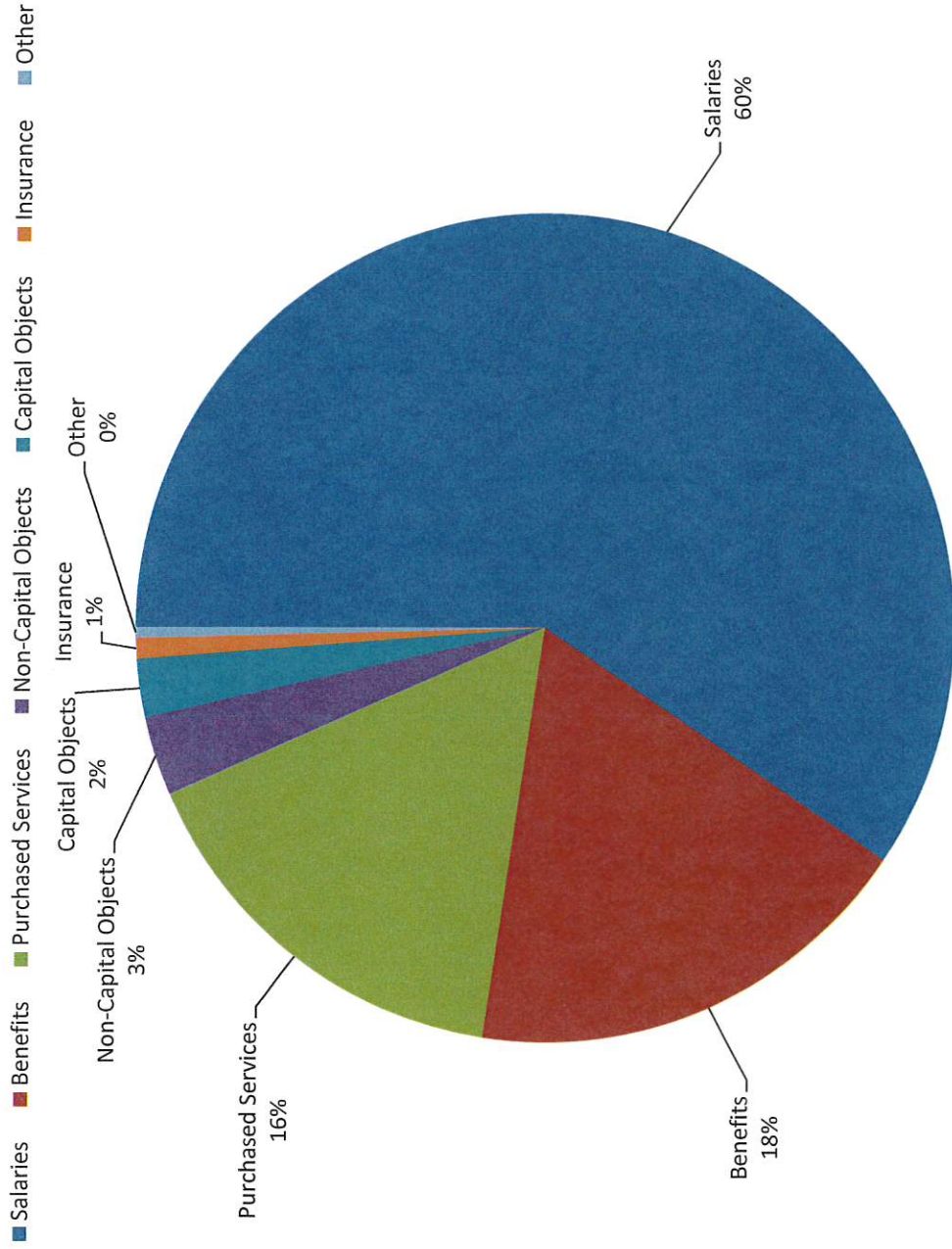


**SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS COMBINED
2019-20 BUDGET DRAFT**

SUMMARY OF EXPENDITURES BY OBJECT

OBJECT SUMMARY	2015-16		2016-17		2017-18		2018-19		2019-20	
	Actual	Increase/Decrease over Prior Year	Actual	Increase/Decrease over Prior Year	Actual	Increase/Decrease over Prior Year	Actual	Increase/Decrease over Prior Year	Estimated Budget	Increase/Decrease over Prior Year
SALARIES										
Teachers	\$ 42,309,971	2.04%	\$ 43,175,156	2.03%	\$ 44,050,916	2.03%	\$ 43,823,614	-0.52%	\$ 44,938,137	2.54%
Instructional Support Staff	10,557,812	12.55%	11,883,221	1.35%	12,043,733	1.35%	12,479,160	3.62%	13,203,227	5.80%
Administrators	3,367,910	5.40%	3,549,714	-0.31%	3,538,666	-0.31%	4,092,459	15.65%	4,229,781	3.36%
Other Support Staff	9,629,575	7.61%	10,362,015	-0.47%	10,313,396	-0.47%	9,841,231	-4.58%	9,861,692	0.21%
Total Salaries	65,865,268	4.71%	68,970,106	4.71%	69,946,710	1.42%	70,236,464	0.41%	72,232,837	2.84%
FRINGE BENEFITS										
Retirement	4,259,896	5.29%	4,485,356	5.29%	4,590,530	2.34%	4,521,192	-1.51%	4,659,459	3.06%
Social Security	4,912,090	4.36%	5,126,401	4.36%	5,212,513	1.68%	5,200,125	-0.24%	5,518,820	6.13%
Life Insurance	204,529	9.24%	223,419	9.24%	233,640	4.57%	157,031	-32.79%	155,678	-0.86%
Medical Insurance	9,565,918	8.40%	10,369,561	8.40%	10,912,866	5.24%	13,144,591	20.45%	11,262,869	-14.32%
Disability Insurance	110,584	4.24%	115,277	4.24%	117,051	100.00%	91,814	-21.56%	92,384	0.62%
Other Benefits	1,310,043	99.08%	2,607,981	99.08%	2,744,356	5.23%	1,300,171	-52.62%	111,480	-91.43%
Total Benefits	20,363,060	12.60%	22,927,995	12.60%	23,810,956	3.85%	24,414,923	2.54%	21,800,690	-10.71%
TOTAL SALARIES & BENEFITS	86,228,328	6.58%	91,898,100	6.58%	93,757,665	2.02%	94,651,387	0.95%	94,033,527	-0.65%
PURCHASED SERVICES										
Personal Services	1,559,519	112.97%	3,321,321	112.97%	1,624,156	-51.10%	1,682,747	3.61%	2,210,750	31.38%
Maintenance	2,810,816	8.93%	3,061,700	8.93%	3,174,425	3.68%	4,865,445	53.27%	4,154,377	-14.61%
Utilities	2,325,648	7.81%	2,507,228	7.81%	2,457,145	-2.00%	2,530,445	2.98%	2,517,514	-0.51%
Pupil Transportation	1,955,058	15.34%	2,254,892	15.34%	2,174,644	-3.56%	2,332,996	7.28%	2,372,605	1.70%
Employee Travel	340,587	7.15%	364,939	7.15%	373,390	2.32%	325,057	-12.94%	600,823	84.84%
Other Services	2,146,198	-1.99%	2,103,397	-1.99%	2,126,331	1.09%	2,370,546	11.49%	2,906,758	22.62%
Rentals	-	0.00%	-	0.00%	-	0.00%	314,544	100.00%	222,404	-29.29%
Telephone/Internet/Communication	415,451	-8.19%	381,421	-8.19%	381,717	0.08%	354,696	-7.08%	409,156	15.35%
Governmental Agencies	2,909,413	9.38%	3,182,310	9.38%	3,727,625	17.14%	3,748,781	0.57%	4,022,790	7.31%
Total Purchased Services	14,462,690	18.77%	17,177,208	18.77%	16,039,434	-6.62%	18,525,257	15.50%	19,417,177	4.81%
NONCAPITAL ITEMS										
General Supplies	1,792,065	-2.98%	1,738,727	-2.98%	1,486,720	-14.49%	1,945,818	30.38%	2,063,124	6.03%
Other Consumable Materials	232,000	32.18%	306,664	32.18%	317,489	3.53%	312,995	-1.42%	350,224	11.89%
Media	134,155	94.690	94,690	-29.42%	153,778	62.40%	84,705	-44.92%	96,993	14.51%
Noncapital Equipment/Software	3,331,298	-26.41%	2,451,557	-26.41%	2,355,598	-3.91%	2,163,445	-8.16%	1,068,348	-50.62%
Textbooks-Workbooks	225,845	75.58%	396,541	75.58%	161,359	-59.31%	90,688	-43.80%	185,025	104.02%
Total Noncapital Items	5,715,363	-12.72%	4,988,178	-12.72%	4,474,944	-10.29%	4,597,651	2.74%	3,763,714	-18.14%
CAPITAL OBJECTS										
INSURANCE	2,810,104	28.72%	3,617,179	28.72%	2,894,913	-19.97%	3,657,294	26.34%	2,774,805	-24.13%
OTHER OBJECTS	824,021	5.81%	871,871	5.81%	939,882	7.80%	1,051,277	11.85%	976,810	-7.08%
Total Other Objects	622,602	-35.01%	404,627	-35.01%	611,435	51.11%	470,944	-22.98%	503,292	6.87%
TOTAL EXPENDITURES	\$ 110,663,108	7.49%	\$ 118,718,274	7.49%	\$ 118,718,274	-0.20%	\$ 122,953,810	3.57%	\$ 121,469,325	-1.21%

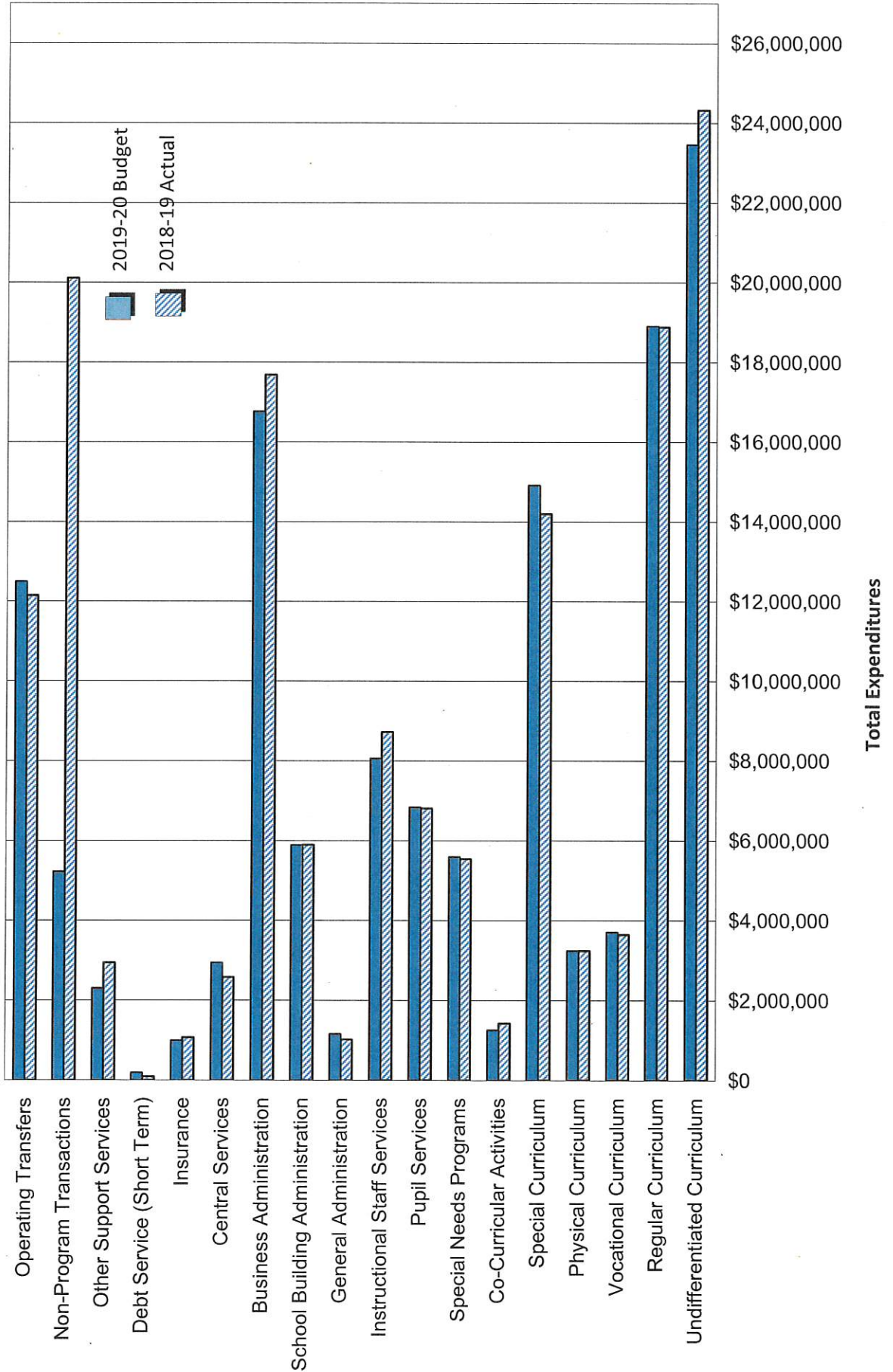
2019-20 BUDGET DRAFT SUMMARY OF EXPENSES BY OBJECT



SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2019-20 BUDGET DRAFT
SUMMARY OF EXPENDITURES BY FUNCTION

FUNCTION SUMMARY	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
Undifferentiated Curriculum	\$ 24,321,725	\$ 23,459,094	\$ -	\$ 23,459,094	(3.55) %
Regular Curriculum	18,885,755	18,905,114	-	18,905,114	0.10 %
Vocational Curriculum	3,651,599	3,709,988	-	3,709,988	1.60 %
Physical Curriculum	3,241,036	3,242,130	-	3,242,130	0.03 %
Special Curriculum	14,197,822	-	14,918,585	14,918,585	5.08 %
Co-Curricular Activities	1,431,479	1,262,353	-	1,262,353	(11.81) %
Special Needs Programs	<u>5,539,493</u>	<u>5,443,500</u>	<u>153,932</u>	<u>5,597,432</u>	<u>1.05 %</u>
TOTAL INSTRUCTION	<u>\$ 71,268,908</u>	<u>\$ 56,022,179</u>	<u>\$ 15,072,517</u>	<u>\$ 71,094,696</u>	<u>(0.24) %</u>
Pupil Services	\$ 6,805,681	\$ 4,265,022	\$ 2,574,796	\$ 6,839,818	0.50 %
Instructional Staff Services	8,724,893	7,205,242	854,391	8,059,633	(7.62) %
General Administration	1,024,560	1,150,523	10,000	1,160,523	13.27 %
School Building Administration	5,893,970	5,887,800	-	5,887,800	(0.10) %
Business Administration	17,684,456	15,328,250	1,438,414	16,766,664	(5.19) %
Central Services	2,576,607	2,938,793	5,770	2,944,563	14.28 %
Insurance	1,069,521	996,810	-	996,810	(6.80) %
Debt Service (Short Term)	92,993	190,010	-	190,010	0.00 %
Other Support Services	<u>2,947,404</u>	<u>2,302,852</u>	<u>-</u>	<u>2,302,852</u>	<u>(21.87) %</u>
TOTAL SUPPORT SERVICES	<u>\$ 46,820,084</u>	<u>\$ 40,265,302</u>	<u>\$ 4,883,371</u>	<u>\$ 45,148,673</u>	<u>(3.57) %</u>
NON-PROGRAM TRANSACTIONS	<u>\$ 20,113,310</u>	<u>\$ 4,739,260</u>	<u>\$ 486,696</u>	<u>\$ 5,225,956</u>	<u>(74.02) %</u>
TOTAL EXPENDITURES	<u>\$ 138,202,302</u>	<u>\$ 101,026,741</u>	<u>\$ 20,442,584</u>	<u>\$ 121,469,325</u>	<u>(12.11) %</u>
OPERATING TRANSFERS					
To Special Education Fund	12,148,492	12,504,042	-	12,504,042	
To Long Term Capital Fund	3,100,000	-	-	-	
From General Fund	<u>(15,248,492)</u>	<u>-</u>	<u>(12,504,042)</u>	<u>(12,504,042)</u>	
TOTAL OPERATING TRANSFERS	<u>\$ -</u>	<u>\$ 12,504,042</u>	<u>\$ (12,504,042)</u>	<u>\$ -</u>	

**SCHOOL DISTRICT OF JANESVILLE
2019-20 BUDGET DRAFT
SUMMARY OF EXPENDITURES BY FUNCTION**



SCHOOL DISTRICT OF JANESVILLE
SPECIAL EDUCATION FUND EXPENDITURES BY TYPE
 2019-20 BUDGET DRAFT

	2015-16 Actual	% of Total	2016-17 Actual	% of Total	2017-18 Actual	% of Total	2018-19 Actual	% of Total	2019-20 Budget	% of Total
Federal Flow Through	\$ 1,486,131	8.5%	\$ 1,913,021	10.2%	\$ 2,632,446	13.8%	\$ 2,245,979	11.6%	\$ 2,354,055	11.5%
Federal/Preschool Entitlement	116,356	0.7%	125,869	0.7%	85,416	0.4%	71,395	0.4%	131,978	0.6%
Other Grants	<u>31,188</u>	0.2%	<u>27,802</u>	0.1%	<u>17,598</u>	0.1%	<u>587</u>	0.0%	<u>64,150</u>	0.3%
Expenditures Funded by Grants	\$ 1,633,675	9.4%	\$ 2,066,692	11.0%	\$ 2,735,460	14.3%	\$ 2,317,961	11.9%	\$ 2,550,183	12.5%
Expenditures Qualifying for Handicapped Aid	\$ 15,332,255	88.1%	\$ 16,427,853	87.4%	\$ 15,984,279	83.7%	\$ 16,931,852	87.1%	\$ 17,730,251	86.7%
Non-Aidable Expenditures	<u>446,043</u>	2.6%	<u>304,646</u>	1.6%	<u>367,715</u>	1.9%	<u>182,009</u>	0.9%	<u>162,150</u>	0.8%
Expenditures Funded by Other Sources	\$ 15,778,288	90.6%	\$ 16,732,499	89.0%	\$ 16,351,994	85.7%	\$ 17,113,861	88.1%	\$ 17,892,401	87.5%
TOTAL EXPENDITURES	\$ <u>17,411,973</u>	100.0%	\$ <u>18,799,191</u>	100.0%	\$ <u>19,087,454</u>	100.0%	\$ <u>19,431,822</u>	100.0%	\$ <u>20,442,584</u>	100.0%

**SCHOOL DISTRICT OF JANESVILLE
FUND SUMMARY
2019-20 BUDGET DRAFT**

	10 FUND General Budget	27 FUND Special Education Budget	38 FUND Non-Referendum Debt Budget	39 FUND Referendum Debt Budget	46 FUND LT Capital Improvement Budget	49 FUND Capital Projects Budget	50 FUND Food Service Budget	72 FUND Trust Fund Budget	73 FUND Employee Trust Fund Budget	80 FUND Community Service Fund Budget	99 FUND Cooperative Fund Budget	2019-20 Budget Combined Funds
REVENUES & OPERATING TRANSFER												
Current Year Tax Levy	\$ 27,479,040	\$ -	\$ 2,927,898	\$ 5,273,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000	\$ -	\$ 35,730,651
Other Local Sources	1,833,826	-	10,209,000	18,000	7,000	-	1,168,250	165,630	-	-	-	13,401,706
Interdistrict Transfers	4,338,500	-	-	-	-	-	-	-	-	-	-	4,338,500
Intermediate Sources	378,654	-	-	-	-	-	-	-	-	-	-	378,654
State Categorical Aid	65,693,499	-	-	-	-	-	-	-	-	-	-	65,693,499
Special Education Aid	-	4,376,859	-	-	-	-	-	-	-	-	-	4,376,859
Other State Sources	9,034,499	192,000	-	-	-	-	115,000	-	-	-	-	9,341,499
Federal Sources	4,425,841	3,369,683	-	-	-	-	4,012,735	-	-	-	-	11,808,259
Other Sources	346,924	-	-	-	-	-	-	-	-	-	-	346,924
Operating Transfer	12,504,042	12,504,042	-	-	-	-	-	-	-	-	-	12,504,042
TOTAL REVENUES	\$ 113,530,783	\$ 20,442,584	\$ 13,136,898	\$ 5,291,713	\$ 7,000	\$ 0	\$ 5,295,985	\$ 0	\$ 165,630	\$ 50,000	\$ 0	\$ 157,920,593
EXPENDITURES & OPERATING TRANSFER												
Instruction	\$ 56,022,179	\$ 15,072,517	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,094,696
Support Services	40,265,302	4,883,371	13,026,709	5,306,826	-	-	5,457,625	-	-	50,000	-	68,989,833
Nonprogram Transactions	4,739,260	486,696	-	-	-	-	-	1,596,090	-	-	-	6,822,046
Operating Transfer	12,504,042	-	-	-	-	-	-	-	-	-	-	12,504,042
TOTAL EXPENDITURES	\$ 113,530,783	\$ 20,442,584	\$ 13,026,709	\$ 5,306,826	\$ -	\$ 0	\$ 5,457,625	\$ 0	\$ 1,596,090	\$ 50,000	\$ 0	\$ 159,410,617
CHANGE IN FUND BALANCE	\$ 0	\$ 0	\$ 110,189	\$ (15,113)	\$ 7,000	\$ 0	\$ (161,640)	\$ 0	\$ (1,430,460)	\$ 0	\$ 0	\$ (1,490,024)

**SCHOOL DISTRICT OF JANESVILLE
TAX LEVY SUMMARY
2019-20 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 (TID 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	2018-19	2019-20 Est.	Change
Total Revenue Limit	\$96,928,964	\$99,119,692	2.21%
State Equalization Aid	-65,755,588	-64,607,816	-1.78%
High Poverty Aid	0	0	0.00%
Allowable Limited Revenue	\$30,613,210	\$30,383,129	-0.76%
General Fund Levy	\$27,683,640	\$27,455,231	-0.83%
Non-Referendum Debt Levy	2,929,570	2,927,898	-0.06%
Computer Aid	<u>223,338</u>	<u>223,338</u>	0.00%
Exempt Personal Property Aid	<u>336,828</u>	<u>336,828</u>	0.00%
	\$30,836,548	\$30,943,295	0.34%

TAX LEVY BREAKDOWN	2018-19	2019-20 Est.	Change
General Fund Levy	\$27,683,640	\$27,455,231	-0.83%
Non-Referendum Debt Levy	2,929,570	2,927,898	-0.06%
Referendum-Approved Debt Levy	6,688,134	10,273,713	34.90%
Community Service Levy	<u>0</u>	50,000	100.00%
Chargeback Levy	<u>220,620</u>	<u>23,809</u>	-826.61%
All-Fund Tax Levy	<u>\$37,521,964</u>	<u>\$40,730,651</u>	7.88%

October 1 TIF-OUT Value Certification	\$4,409,855,241	\$4,804,346,169	8.21%
Tax Rate per \$1,000 of Equalized Value	8.508661	8.477876	-0.36%

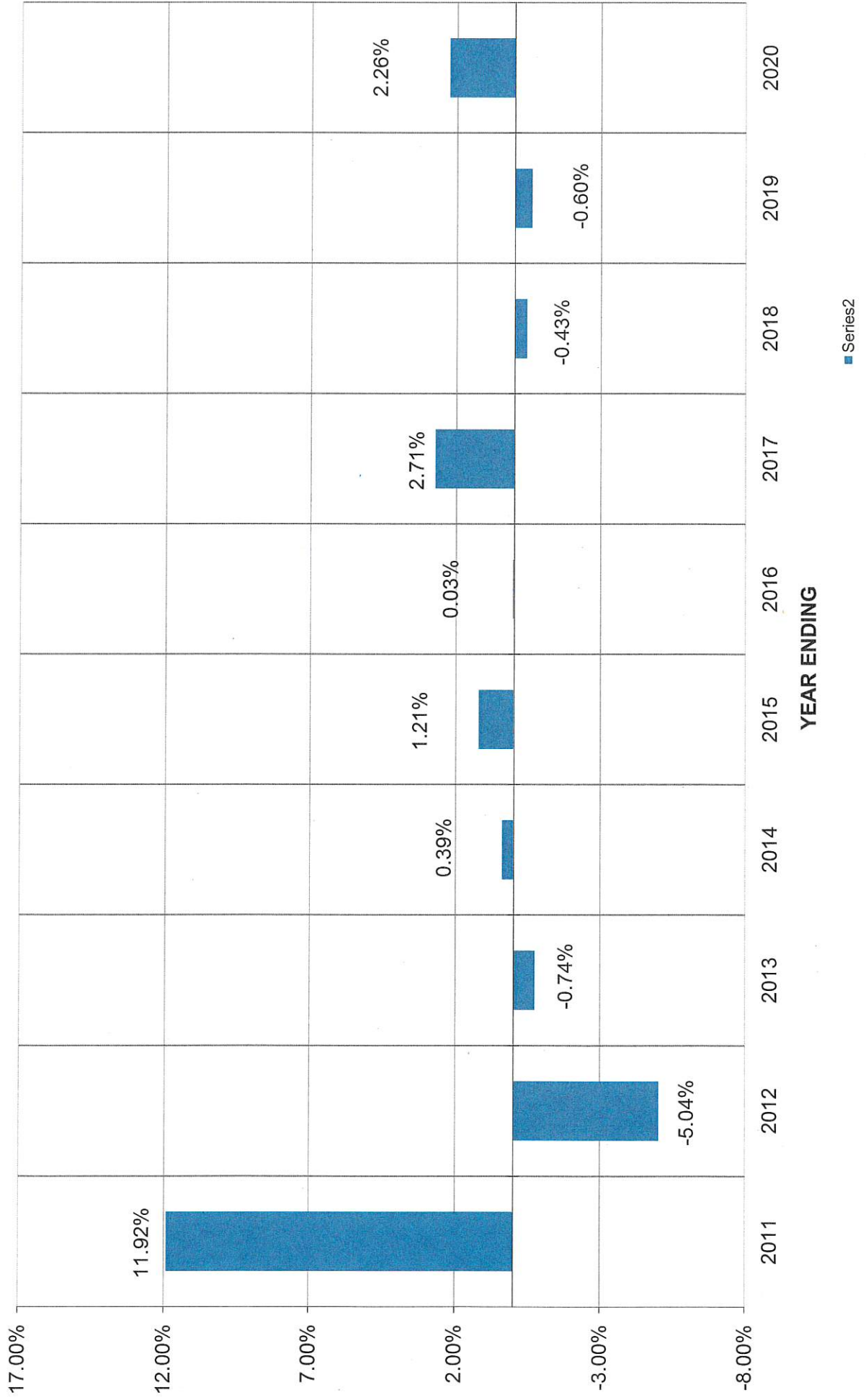
HOME VALUE EFFECT	2018-19	2019-20 Est.	Change
<u>Equalized Value</u>			
\$100,000	\$850.87	\$847.79	-0.36%

SCHOOL DISTRICT OF JANESVILLE
TAX LEVY AND REVENUE LIMIT HISTORY
 2019-20 BUDGET DRAFT

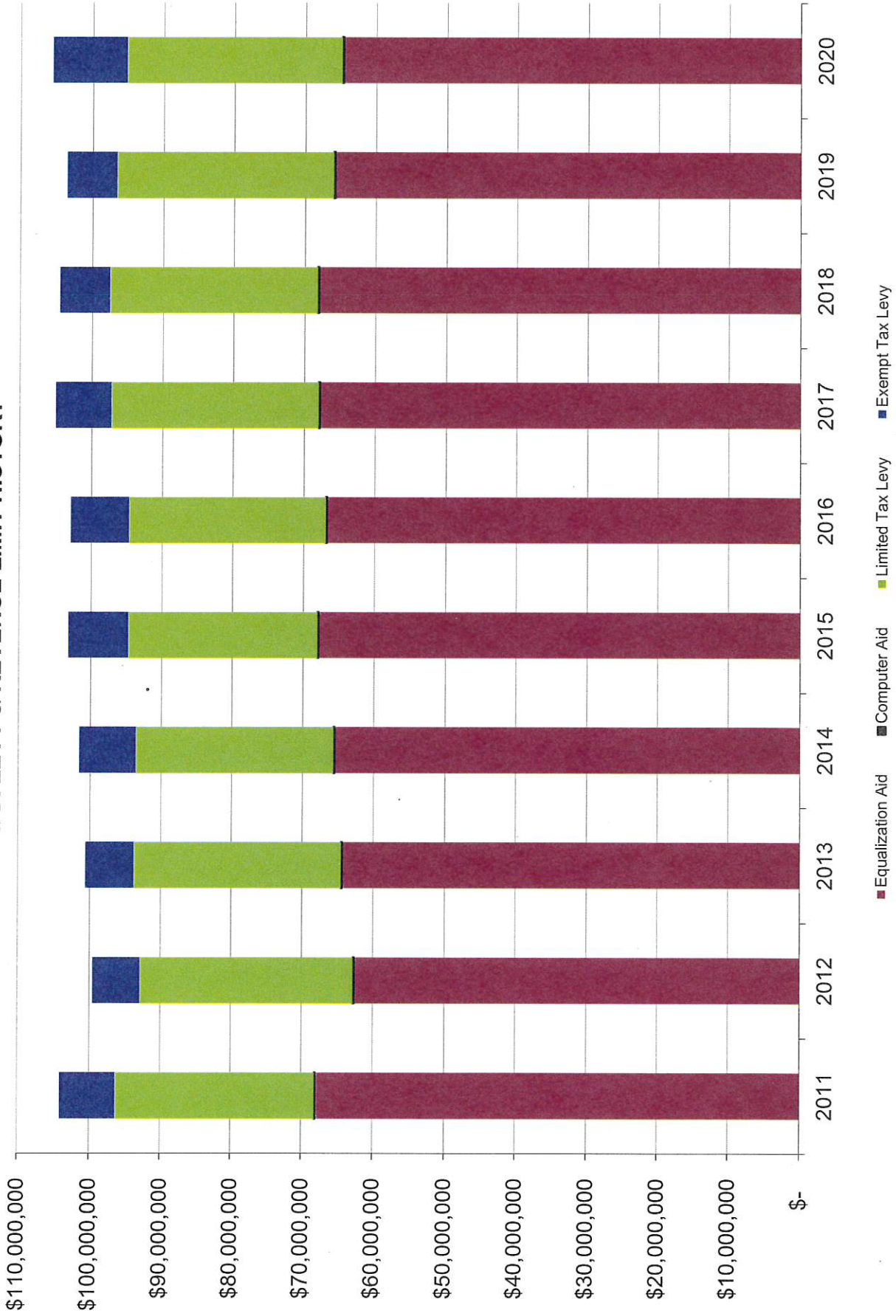
Year Ending	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020
Equalization Aid	\$ 68,063,751	\$ 62,630,695	\$ 64,371,354	\$ 65,526,996	\$ 67,880,340	\$ 66,751,743	\$ 67,784,841	\$ 67,982,224	\$ 65,755,588	\$ 64,607,816
Low Revenue Ceiling Aid	-	272,897	-	-	-	-	-	-	-	-
High Poverty Aid	-	-	-	591,031	591,031	674,510	674,510	-	-	-
Personal Property Aid	-	-	-	-	-	-	-	-	336,828	336,828
Computer Aid	140,974	148,856	160,245	154,894	150,705	145,576	214,902	218,061	223,338	223,338
State Aid	68,204,725	63,052,448	64,531,599	66,272,921	68,622,076	67,571,829	68,674,253	68,200,285	66,315,754	65,167,982
Change in Aid Over Prior Year	6.8%	-7.6%	2.3%	2.7%	3.5%	-1.5%	1.6%	-0.7%	-2.8%	-1.7%
Limited Tax Levy	28,168,954	30,133,250	29,284,850	27,896,190	26,678,139	27,777,587	29,263,471	29,327,969	30,613,210	30,383,129
Percent change	12.4%	7.0%	-2.8%	-4.7%	-4.4%	4.1%	5.3%	0.2%	4.4%	-0.8%
Exempt Tax Levy	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	10,347,522
Percent change	81.4%	-13.8%	2.3%	16.7%	5.4%	-2.7%	-5.2%	-10.0%	-0.3%	49.8%
All-Fund Tax Levy	\$ 35,877,881	\$ 36,774,828	\$ 36,077,620	\$ 35,825,375	\$ 35,034,279	\$ 35,907,987	\$ 36,969,625	\$ 36,260,850	\$ 37,521,964	\$ 40,730,651
Change in Levy Over Prior Year	22.40%	2.50%	-1.90%	-0.70%	-2.21%	2.49%	2.96%	-1.92%	3.48%	8.55%
Fund 10 Rev Limit Utilized	96,373,679	92,062,948	92,548,160	92,913,342	94,048,520	94,081,743	96,672,598	94,588,456	93,999,394	96,191,794
Fund 38 Levy	1,268,289	1,265,158	1,265,158	1,265,158	1,267,645	1,267,673	1,265,126	2,939,798	2,929,570	2,927,898
Unused Levy Authority	3,162,054	1,186,573	-	-	-	-	-	(9,481)	-	-
Revenue Limit	\$ 99,535,733	\$ 94,516,810	\$ 93,813,318	\$ 94,178,500	\$ 95,316,165	\$ 95,349,416	\$ 97,937,724	\$ 97,518,773	\$ 96,928,964	\$ 99,119,692
Change in Limit Over Prior Year	11.92%	-5.04%	-0.74%	0.39%	1.21%	0.03%	2.71%	-0.43%	-0.60%	2.26%
Equalized Value TID Out	\$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	\$4,804,346,169
Change in Value Over Prior Year	6.17%	-2.25%	-0.62%	-3.30%	5.04%	0.08%	2.60%	8.63%	5.69%	8.95%
Total Mill Rate	\$ 9.463	\$ 9.923	\$ 9.796	\$ 10.059	\$ 9.365	\$ 9.591	\$ 9.625	\$ 8.691	\$ 8.509	\$ 8.478
Change in Mill Rate Over Prior Year	15.23%	4.86%	-1.28%	2.69%	-6.90%	2.41%	0.35%	-9.71%	-2.10%	-0.36%

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), Prior-Year Chargebacks and Fund 80 Community Services Levy.
 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



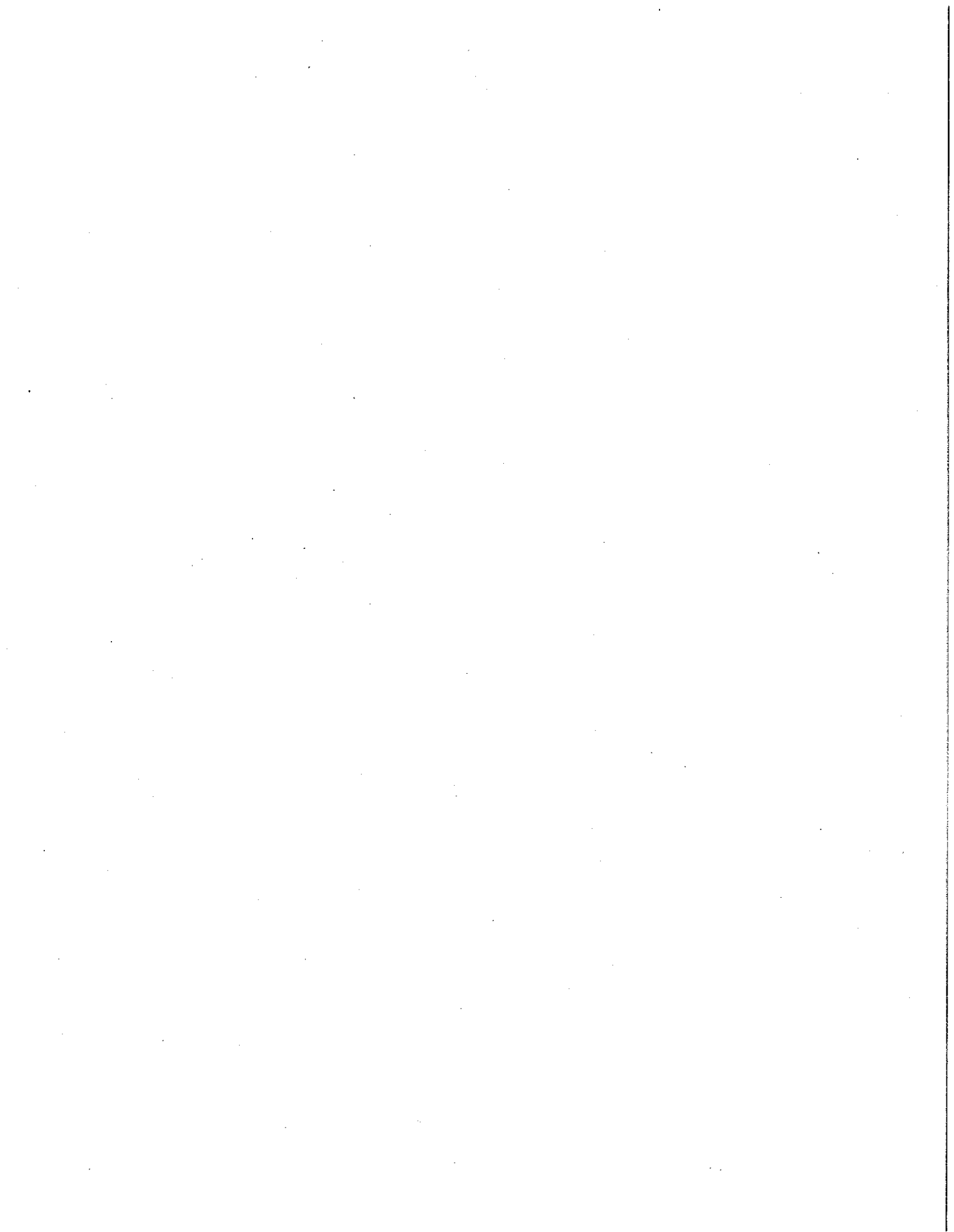
School District of Janesville
Fiscal 2019-2020 Fund 10 and Fund 27 Budget

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

	<u>2019-2020</u> <u>Changes</u>	<u>Additional Comments</u>
<u>Revenue</u>		
Per Pupil Increase of \$88/Student (9,649 FTE)	\$788,944	
Increase High Poverty Aid	\$640,683	
Increase in Federal Funding	\$281,150	
Property Tax Recapture	\$23,809	
Decrease in Other Sources	(\$3,559,239)	
Decrease in Equalization Aid	(\$1,147,772)	
Decrease in Other State Funding	(\$699,996)	
Decrease in Tax Levy	(\$425,220)	
Decrease in Federal Funding	(\$116,509)	
Decrease in Student Fees	(\$50,000)	
Other	(\$354,123)	
Total Decrease in Revenue	(\$4,618,273)	
<u>Expenses</u>		
Certified Wage Increase (Per HR) - 2.38%	\$1,060,000	Includes FICA and WRS
Non-Certified Wage Increase (Per above) - 2.1%	\$457,000	Includes FICA and WRS
Increase in Special Ed Expenses	\$355,550	
Elementary Innovation Positions (2)	\$184,000	Includes all fringes
Increase in Capital Improvements Projects	\$150,000	Includes all fringes
Social Worker/Counselor	\$82,000	Includes all fringes prorated start
Decrease in Fund 46 transfer	(\$3,100,000)	
Reduction in Health/Dental Insurance Costs	(\$1,881,722)	
Decrease in OPEB Contribution	(\$1,188,691)	
Decrease Phone Project	(\$861,000)	
Other	\$124,590	
Total Decrease in Expenses	(\$4,618,273)	
Balanced budget	\$0	

SCHOOL DISTRICT OF JANESVILLE
CONSOLIDATED ATHLETICS REPORT
2019-20 BUDGET DRAFT

	2015-16 Actual	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget
Admissions	\$ 116,674	\$ 114,593	\$ 95,826	\$ 105,337	\$ 100,000
Season Passes	32,045	28,480	26,285	25,703	25,000
Participation Fees	143,774	159,891	147,053	140,701	140,000
Entry Fees	32,430	31,269	34,471	33,190	30,000
Entry Fees WIAA	-	-	-	-	-
Other Revenue	3,377	5,724	3,669	5,708	5,000
TOTAL REVENUE	\$ 328,300	\$ 339,957	\$ 307,303	\$ 310,639	\$ 300,000
High School Athletics					
Coaching	\$ 419,205	\$ 416,749	\$ 435,054	\$ 427,891	\$ 420,000
Management Support	152,548	166,918	162,938	148,347	140,215
Supervision	63,693	61,973	97,424	96,970	90,000
Total Salaries	635,445	645,639	695,415	673,208	650,215
Fringe Benefits	91,779	94,633	115,025	111,506	109,064
Personal Service	126,943	125,978	134,530	126,408	121,500
Maintenance	32,384	33,985	31,637	27,775	30,000
Transportation	157,876	167,653	155,099	148,704	140,000
Employee Travel	1,011	1,105	649	1,229	1,000
Telephone	3,029	3,026	2,651	2,521	2,400
Inter district Payment	7,508	10,280	5,987	5,651	6,000
General Supplies	46,751	31,285	42,971	48,336	54,000
Food	1,664	967	942	155	1,000
Medical Supplies	5,960	5,151	6,088	5,377	7,000
Non-Capital Equipment	-	685	1,207	-	500
Software	9,534	3,099	1,286	1,310	500
Uniforms and Apparel	-	-	500	-	40,000
Capital Equipment and Rental	64,166	28,125	16,960	26,128	16,500
Student Insurance	528	-	-	-	500
Dues and Entry Fees	23,958	26,034	28,113	29,871	31,300
Total High School Athletics	\$ 1,208,536	\$ 1,177,646	\$ 1,239,061	\$ 1,208,179	\$ 1,211,479
Intramural (Middle School)					
Coaching	\$ 157,930	\$ 161,714	\$ 171,572	\$ 149,629	\$ 160,000
Fringe Benefits	21,541	21,815	22,905	19,855	21,600
Supplies	3,707	7,143	7,484	5,990	9,000
Capital Equipment and Rental	-	-	-	-	-
Total Intramural	\$ 183,178	\$ 190,672	\$ 201,961	\$ 175,473	\$ 190,600
WIAA Programs					
Supervision	\$ 3,675	\$ 3,555	\$ 3,910	\$ 3,835	\$ 4,000
Fringe Benefits	444	392	442	444	500
Personal Service	4,927	4,355	3,202	2,076	3,000
Tournament Travel	10,176	7,474	15,103	10,807	13,950
Transportation	29,762	17,895	25,063	23,059	20,000
Supplies	922	300	120	480	400
Shared Receipts	10,223	10,983	6,663	13,706	20,000
Total WIAA Programs	60,129	44,954	54,502	54,407	61,850
TOTAL EXPENDITURES	\$ 1,451,843	\$ 1,413,272	\$ 1,495,523	\$ 1,438,060	\$ 1,463,929



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 19-20 school year.

General Consumables Fee amounts for the 2019-20 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
2019-20 BUDGET DRAFT**

REVENUE

REVENUE FROM LOCAL SOURCES	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
TAXES					
Current Year Tax Levy	\$ 27,683,640	\$ 27,455,231	\$ -	\$ 27,455,231	(0.83) %
Prior Year Property Taxes	220,620	23,809	-	23,809	(89.21) %
Mobile Home Tax	84,450	80,000	-	80,000	(5.27) %
Other Taxes	0	0	-	-	0.00 %
TOTAL TAXES	<u>27,988,710</u>	<u>27,559,040</u>	<u>-</u>	<u>27,559,040</u>	(1.54) %
REVENUE OTHER LOCAL SOURCES					
Interscholastic-Extra Curricular Activities	221,284	162,931	-	162,931	(26.37) %
Interest on Investments	183,597	180,000	-	180,000	(1.96) %
Gifts/Donations	27,428	375	-	375	(98.63) %
Student Fees	838,256	486,150	-	486,150	(42.00) %
Tuition from Non-Resident Pupils (JIEP)	938,065	896,000	-	896,000	(4.48) %
Rental of Facilities	31,938	28,370	-	28,370	(11.17) %
Other	0	0	-	0	0.00 %
TOTAL OTHER REVENUE FROM LOCAL SOURCES	<u>2,240,568</u>	<u>1,753,826</u>	<u>-</u>	<u>1,753,826</u>	(21.72) %
TOTAL REVENUE FROM LOCAL SOURCES	<u>\$ 30,229,278</u>	<u>\$ 29,312,866</u>	<u>\$ -</u>	<u>\$ 29,312,866</u>	(3.03) %

REVENUE FROM INTERDISTRICT TRANSFERS

TRANSIT OF FEDERAL AID

At this time no funds are anticipated for 2019-20.

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 \$7,379 in 2018-19 and is estimated to be \$7,771 for 2019-20. Starting with the 2016-17 school year, 2015 Wisconsin Act 55 created a new transfer amount of \$12,431 for open enrolled pupils with disabilities, as defined by IDEA and Wis. Stats. § 115.76 (5). The 2019-20 open enrolled student with disabilities rate is estimated at \$12,723. There were 621 non-resident students attending Janesville through open enrollment in 2018-19. Participation in 2019-20 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 2019-20.

STATE REVENUE TRANSIT FROM INTERMEDIATES

The District received \$12,214.00 from Blackhawk Technical College for the Youth Apprenticeship program in 2018-19. The 2019-20 amount is unknown at this time.

OTHER REVENUE TRANSIT FROM INTERMEDIATES

Lincoln Elementary received a Joyce Grant for PLC staff development in 2017-18. The District received \$726.00 to close out the grant award in 2018-19. At this time no funds are anticipated for 2019-20.

**SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2019-20 BUDGET DRAFT**

REVENUE

REVENUE FROM	Combined	General	Spec Ed	Combined	% Increase
INTERDISTRICT TRANSFERS	2018-19	2019-20	2019-20	2019-20	(Decrease)
	Actual	Budget	Budget	Budget	
Transit of State Aid	\$ -	\$ -	\$ -	-	0.00 %
Transit of Federal Aid	9,205	-	-	-	(100.00) %
Athletic Entry Fees	33,190	30,000	-	30,000	(9.61) %
Payment for Other Services	387,979	313,000	-	313,000	(19.33) %
Open Enrollment Revenue	4,303,789	4,300,000	-	4,300,000	(0.09) %
TOTAL INTERDISTRICT TRANSFERS	\$ 4,734,164	\$ 4,643,000	\$ -	\$ 4,643,000	(1.93) %
REVENUE FROM					
INTERMEDIATE SOURCES					
Federal Revenue Transit-CESA/Intermediate	\$ 16,500	\$ 10,000	\$ -	\$ 10,000	(39.39) %
State Aid Transit-CESA	12,214	8,184	-	8,184	(32.99) %
Other Revenue Transit	71	55,970	-	55,970	78,620.11 %
TOTAL INTERMEDIATE REVENUE	\$ 28,785	\$ 74,154	\$ -	\$ 74,154	157.61 %

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 is a computed amount using 2018-19 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. 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 to maintain the current \$250 per pupil aid, and increase with additional \$188 per pupil, and also with another supplemental amount of \$12 to total \$450 per pupil. The 2018-19 Per Pupil aid increase supplemented the prior calculation with an additional \$214 per pupil to bring the aid to \$654 per pupil. The 2019-2021 state biennial budget, as partially vetoed by Gov. Evers and enacted into law, created the Supplemental Per Pupil Aid program (Wis. Stats. § 115.439). All school districts are eligible and will receive the same per-pupil amount of \$742. There is no levy requirement for the Per-Pupil Aid.

COMPUTER/PERSONAL PROPERTY 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. 2017 Act 59, created a state aid program equal to the 2017-18 property taxes imposed on machinery, tools, and patterns that were not manufacturing property. Beginning in 2018-19, this new exempt personal property state aid will be paid by DOR on the first Monday in May 2019.

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 2019-20 will be based on the expenditures made for these programs in the 2018-19 school year. The aid received during 2018-19 was funded at 24.85% of actual cost, while 2019-20 aid (based on 2018-19 expenditures) is expected to increase to 25.85%.

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. 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, per child, \$30.67 in 2018-19. The same per-child estimate is being used for 2019-20. 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 2018-19, aid was prorated at 7.7% of eligible costs. Same proration is budgeted for 2019-20 based on the 2018-19 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

The District received \$70,480 for an Educator Effectiveness grant in 2018-19. For 2019-20 the District will assume to receive the same award as the cost of the software \$67,520. 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.

SPECIAL EDUCATION HIGH COST STATE 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. \$104,095.00 was received in 2018-19.

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 is coming to a close and will be phased out by the end of the 2017-18 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 2018-19 and 2019-20.

Participating schools receive state aid for each eligible low-income K-3 child. For the 2018-19 school year, the AGR and SAGE aid was prorated to approximately \$2,345.57 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. The District just entered another 5 year contract period for both schools.

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 was completed by August 31, 2019, and Round 2 will need to be completed by August 31, 2020.

**SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2019-20 BUDGET DRAFT**

REVENUE

REVENUE FROM STATE SOURCES	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
GENERAL STATE AID					
Equalization Aid	\$ 65,755,588	\$ 64,607,816	\$ -	\$ 64,607,816	(1.75) %
High Poverty Aid	-	640,683	-	640,683	100.00 %
Per Pupil Adjustment Aid	6,370,614	7,159,558	-	7,159,558	12.38 %
Computer-Personal Property Aid	560,166	560,000	-	560,000	(0.03) %
TOTAL GENERAL STATE AID	<u>72,686,368</u>	<u>72,968,057</u>	<u>-</u>	<u>72,968,057</u>	0.39 %
CATEGORICAL AID					
Special Education Aid	3,931,332	-	4,376,859	4,376,859	11.33 %
School Mental Health Aid	47,148	-	-	-	(100.00) %
Transportation Aid	14,860	15,000	-	15,000	0.94 %
Library Aid (Common School Fund)	406,744	400,000	-	400,000	(1.66) %
Bilingual/Bicultural Aid	30,934	30,000	-	30,000	(3.02) %
TOTAL CATEGORICAL AID	<u>4,431,018</u>	<u>445,000</u>	<u>4,376,859</u>	<u>4,821,859</u>	8.82 %
OTHER STATE REVENUE SOURCES					
Discretionary Grants	28,000	3,000	105,650	108,650	288.04 %
Special Projects Grant	298,450	300,148	-	300,148	0.57 %
State Tuition Reimbursement	193,128	140,000	50,000	190,000	(1.62) %
State High Cost Reimbursement	104,095	-	100,000	100,000	(3.93) %
SAGE/AGR Grants	635,649	715,225	-	715,225	12.52 %
State School Safety Grants	899,724	92,418	-	92,418	(89.73) %
Payment in Lieu of Taxes	743	500	-	500	(32.71) %
TOTAL OTHER STATE REVENUE SOURCES	<u>2,159,789</u>	<u>1,251,291</u>	<u>255,650</u>	<u>1,506,941</u>	(30.23) %
TOTAL REVENUE FROM STATE SOURCES	<u>\$ 79,277,175</u>	<u>\$ 74,664,348</u>	<u>\$ 4,632,509</u>	<u>\$ 79,296,857</u>	0.02 %

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 2018-19 for 2017-18 expenses were \$27,827. Claims will be filed for 2018-19 expenses, but it is unknown what funding in 2019-2020 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, 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 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.

In 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 2019-2020.

In 2018-19 Jefferson Elementary was 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. No schools applied for the Title IV, Part B 21st Century Community Learning Center grant for 2019-2020.

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

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 for 2017-18 and \$100,000 each year for 2018-19 and 2019-2020.

In 2018-19 the District received a Charter Expansion grant for the Rock University High School for a 5 year period for a total of \$650,000. Re-application each year and eligibility requirements will determine the District's award each year.

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 100% of the Federal grant budget.

	TITLE I-A	TITLE I D	TITLE II	TITLE III	TITLE IV-A	CHARTER EXP
REVENUE						
FY2020 Allocation	\$2,367,295	\$74,674	\$389,539	\$78,491	\$162,514	\$125,000
Estimated Carryover	103,705	13,515	89,092	47,764	47,736	
Available Funds	\$2,471,000	\$88,189	\$478,631	\$126,555	\$210,250	\$125,000
EXPENSES						
Instructional						
Wages & Benefits	\$1,727,092	-	-	\$14,300	-	-
Purchased Svc.	97,132	-	-	48,340	4,000	-
Non-Capital Obj.	105,183	-	-	16,210	37,250	13,882
Capital Obj.	7,534	-	-	-	-	2,500
Other Objects	4,000	-	-	-	2,000	-
Total Instructional	\$1,940,941	\$0	\$0	\$78,850	\$43,250	\$16,382
Professional Development						
Wages & Benefits	\$17,582	-	-	\$14,200	-	-
Purchased Svc.	183,462	-	-	18,500	142,000	40,409
Non-Capital Obj.	8,865	-	-	1,293	-	-
Total Prof. Dev.	\$209,909	\$0	\$0	\$33,993	\$142,000	\$40,409
Other Functions						
Wages & Benefits	\$292,302	\$85,575	\$392,344	\$8,592	\$15,000	\$9,209
Purchased Svc.	8,576	2,614	86,287	50	7,000	47,500
Non-Capital Obj.	19,272	-	-	4,770	3,000	11,500
Total Other	\$320,150	\$88,189	\$478,631	\$13,412	\$25,000	\$68,209
Total Expenses	\$2,471,000	\$88,189	\$478,631	\$126,255	\$210,250	\$125,000

	PERKINS	IDEA FLOW-THRU	IDEA CCEIS	IDEA PRESCHOOL	EHCY	InSPIRE
REVENUE						
FY2020 Allocation	\$103,252	\$2,001,943	\$370,559	\$97,894	\$60,000	\$100,000
Estimated Carryover	-	352,112	-	34,084	6,355	-
Available Funds	\$103,252	\$2,354,055	\$370,559	\$131,978	\$66,355	\$100,000
EXPENSES						
Instructional						
Wages & Benefits	-	\$1,167,925	\$151,180	\$125,056	-	-
Purchased Svc.	7,935	66,465	-	1,500	-	-
Non-Capital Obj.	49,284	83,710	-	2,500	-	-
Capital Obj.	12,993	6,713	-	-	-	-
Other Objects	-	6,192	-	-	-	-
Total Instructional	\$70,212	\$1,331,005	\$151,180	\$129,056	\$0	\$0

REVENUE FROM FEDERAL SOURCES, continued

	PERKINS	IDEA FLOW-THRU	IDEA CCEIS	IDEA PRESCHOOL	EHCY	InSPIRE
Professional Development						
Wages & Benefits	-	\$5,716	-	-	-	-
Purchased Svc.	8,320	2,000	70,000	1,922	7,000	2,000
Non-Capital Obj.	-	-	-	-	-	-
Other Objects	-	-	-	-	-	-
Total Prof. Dev.	\$8,320	\$7,716	\$70,000	\$1,922	\$7,000	\$2,000
Other Functions						
Wages & Benefits	\$9,245	\$903,086	\$148,511	-	\$42,689	\$85,351
Purchased Svc.	15,000	108,695	868	1,000	3,700	5,000
Non-Capital Obj.	-	2,403	-	-	12,466	5,399
Capital Obj.	-	-	-	-	-	1,500
Other Objects	475	1,150	-	-	500	750
Total Other	\$24,720	\$1,015,334	\$149,379	\$1,000	\$59,355	\$98,000
Total Expenses	\$103,252	\$2,354,055	\$370,559	\$131,978	\$66,355	\$100,000

**SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2019-20 BUDGET DRAFT**

REVENUE

REVENUE FROM FEDERAL SOURCES	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
Title I-A	\$ 2,446,747	\$ 2,471,000	\$ -	\$ 2,471,000	0.99 %
Title I-Part D	80,274	88,189	-	88,189	9.86 %
Title II	454,705	478,631	-	478,631	5.26 %
Title III-A (English Language Acquisition)	94,862	126,255	-	126,255	33.09 %
Title IV-A	131,388	210,250	-	210,250	60.02 %
Title X Homeless Grant	59,095	66,355	-	66,355	12.28 %
Vocational Education Aid	110,269	103,252	-	103,252	(6.36) %
Inspire Grant	95,841	100,000	-	100,000	4.34 %
Charter Expansion Grant	104,462	125,000	-	125,000	19.66 %
21st Century Comm. Learning Center	92,876	-	-	-	(100.00) %
High Cost Reimbursement	27,827	-	20,000	20,000	(28.13) %
IDEA Flow-Through	2,245,979	-	2,354,055	2,354,055	4.81 %
IDEA Flow-CEIS	313,629	370,559	-	370,559	18.15 %
IDEA Preschool Entitlement	71,395	-	131,978	131,978	84.86 %
Medicaid Reimbursement	1,582,683	350,000	800,000	1,150,000	(27.34) %
TOTAL REVENUE FROM FEDERAL SOURCES	\$ 7,912,033	\$ 4,489,491	\$ 3,306,033	\$ 7,795,524	(1.47) %

REVENUE FROM OTHER SOURCES

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
2019-20 BUDGET DRAFT**

REVENUE

REVENUE FROM OTHER SOURCES	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
Miscellaneous	\$ <u>3,906,163</u>	\$ <u>346,924</u>	\$ <u>-</u>	\$ <u>346,924</u>	(91.12) %
TOTAL REVENUE FROM OTHER SOURCES	\$ <u>3,906,163</u>	\$ <u>346,924</u>	\$ <u>-</u>	\$ <u>346,924</u>	(91.12) %
TOTAL SOURCES OF REVENUE BEFORE TRANSFERS	\$ <u>126,087,598</u>	\$ <u>113,530,783</u>	\$ <u>7,938,542</u>	\$ <u>121,469,325</u>	(3.66) %

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 has a 2 FTE decrease in Instructional staff due to enrollment under the adopted staffing plan on March 26, 2019.

Aides:

In accordance with the District staffing plan, aide time was decreased at the elementary level by 2.50 hours per day. Secondary school aides increased by .75 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 March 26, 2019 as part of the IT Capital Improvement plan \$918,750 for student replacement technology.

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

2019-20 BUDGET DRAFT

EXPENDITURES FOR INSTRUCTION

UNDIFFERENTIATED CURRICULUM	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
SALARIES					
Summer School Supervision	\$ 53,850	\$ 51,386	\$ -	\$ 51,386	-4.57%
Teachers	14,092,716	13,938,525	-	13,938,525	-1.09%
Substitute Teachers	352,198	318,300	-	318,300	-9.62%
Clerks/Paraeducators	1,969,038	2,021,124	-	2,021,124	2.65%
Other Salaries	67,114	18,000	-	18,000	-73.18%
TOTAL SALARIES	<u>16,534,915</u>	<u>16,347,335</u>	<u>-</u>	<u>16,347,335</u>	<u>-1.13%</u>
BENEFITS					
Retirement	1,062,895	1,074,844	-	1,074,844	1.12%
OPEB Contribution	250,436	-	-	-	-100.00%
Social Security	1,227,087	1,275,689	-	1,275,689	3.96%
Life Insurance	33,479	33,539	-	33,539	0.18%
Medical Insurance	3,054,802	2,178,642	-	2,178,642	-28.68%
Disability Insurance	19,947	20,204	-	20,204	1.29%
TOTAL BENEFITS	<u>5,648,645</u>	<u>4,582,918</u>	<u>-</u>	<u>4,582,918</u>	<u>-18.87%</u>
TOTAL SALARIES AND BENEFITS	<u>22,183,561</u>	<u>20,930,253</u>	<u>-</u>	<u>20,930,253</u>	<u>-5.65%</u>
PURCHASED SERVICES					
Personal Service	16,134	10,366	-	10,366	-35.75%
Vehicle-Equipment Rental	245	1,000	-	1,000	308.76%
Employee Travel	118	100	-	100	-14.94%
Advertising	1,981	3,000	-	3,000	51.41%
Online Services	177,291	163,167	-	163,167	-7.97%
Printing/Binding	149,917	132,619	-	132,619	-11.54%
TOTAL PURCHASED SERVICES	<u>345,685</u>	<u>310,252</u>	<u>-</u>	<u>310,252</u>	<u>-10.25%</u>
NON-CAPITAL ITEMS					
Apparel	16,806	9,873	-	9,873	-41.25%
Food	13,417	26,275	-	26,275	95.83%
General Supplies	383,809	493,699	-	493,699	28.63%
Non-Capital Equipment	215,679	46,649	-	46,649	-78.37%
Paper	71,796	87,667	-	87,667	22.11%
Software	22,541	10,500	-	10,500	-53.42%
Technology Supplies-Non Cap Hardware	692,100	158,750	-	158,750	-77.06%
Textbooks	10,152	65,000	-	65,000	540.27%
Workbooks	15,349	21,475	-	21,475	39.91%
TOTAL NON-CAPITAL ITEMS	<u>1,441,649</u>	<u>919,888</u>	<u>-</u>	<u>919,888</u>	<u>-36.19%</u>
CAPITAL ITEMS					
Additional Equipment	343,630	1,086,608	-	1,086,608	216.21%
Software for Instruction	-	200,000	-	200,000	100.00%
Replacement Equipment	3,659	-	-	-	100.00%
TOTAL CAPITAL ITEMS	<u>347,289</u>	<u>1,286,608</u>	<u>-</u>	<u>1,286,608</u>	<u>270.47%</u>
OTHER OBJECTS					
Student Dues/Fees	3,540	12,093	-	12,093	241.58%
TOTAL OTHER OBJECTS	<u>3,540</u>	<u>12,093</u>	<u>-</u>	<u>12,093</u>	<u>241.58%</u>
TOTAL UNDIFFERENTIATED CURRICULUM	<u>\$ 24,321,725</u>	<u>\$ 23,459,094</u>	<u>\$ -</u>	<u>\$ 23,459,094</u>	<u>-3.55%</u>

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 are the following staffing changes due to enrollment under the adopted staffing plan on March 26, 2019: an increase of 2.31 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 plus an additional \$18,000 for added elementary and secondary musical needs.

**SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
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EXPENDITURES FOR INSTRUCTION**

REGULAR CURRICULUM	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
SALARIES					
Teachers	\$ 12,814,453	\$ 13,288,959	\$ -	\$ 13,288,959	100.00%
Substitute Teachers	195,346	202,410	-	202,410	3.62%
Other Salaries	148,563	87,010	-	87,010	-41.43%
Paraeducators	9,449	-	-	-	-100.00%
TOTAL SALARIES	<u>13,167,811</u>	<u>13,578,379</u>	<u>-</u>	<u>13,578,379</u>	3.12%
BENEFITS					
Retirement	845,404	871,905	-	871,905	3.13%
OPEB Contribution	219,904	-	-	-	-100.00%
Social Security	975,532	1,032,643	-	1,032,643	5.85%
Life Insurance	27,903	27,854	-	27,854	-0.18%
Medical Insurance	2,526,358	2,131,744	-	2,131,744	-15.62%
Disability Insurance	18,933	19,000	-	19,000	0.35%
TOTAL BENEFITS	<u>4,614,034</u>	<u>4,083,146</u>	<u>-</u>	<u>4,083,146</u>	-11.51%
TOTAL SALARIES AND BENEFITS	<u>17,781,844</u>	<u>17,661,525</u>	<u>-</u>	<u>17,661,525</u>	-0.68%
PURCHASED SERVICES					
Personal Service	307,173	277,330	-	277,330	-9.72%
Postage	26	-	-	-	-100.00%
Pupil Travel	26,502	9,800	-	9,800	-63.02%
Pupil Lodging and Meals	16,024	2,500	-	2,500	-84.40%
Online Services	2,580	184,203	-	184,203	7039.96%
Employee Travel	13,575	17,401	-	17,401	28.18%
TOTAL PURCHASED SERVICES	<u>365,880</u>	<u>491,234</u>	<u>-</u>	<u>491,234</u>	34.26%
NON-CAPITAL ITEMS					
Apparel	3,913	8,290	-	8,290	111.86%
Food	82,791	72,072	-	72,072	-12.95%
General Supplies	228,310	276,331	-	276,331	21.03%
Non-Capital Equipment	69,321	63,008	-	63,008	-9.11%
Software	177,977	149,058	-	149,058	-16.25%
Textbooks	60,851	95,225	-	95,225	56.49%
TOTAL NON-CAPITAL ITEMS	<u>623,164</u>	<u>663,984</u>	<u>-</u>	<u>663,984</u>	6.55%
CAPITAL ITEMS					
Additional Equipment	12,022	12,000	-	12,000	-0.18%
Replacement Equipment	29,896	29,896	-	29,896	0.00%
TOTAL CAPITAL ITEMS	<u>41,919</u>	<u>41,896</u>	<u>-</u>	<u>41,896</u>	-0.05%
OTHER OBJECTS					
District Dues/Fees	5,805	5,250	-	5,250	-9.57%
Student Dues/Fees	67,143	41,125	-	41,125	-38.75%
TOTAL OTHER OBJECTS	<u>72,948</u>	<u>46,375</u>	<u>-</u>	<u>46,375</u>	-36.43%
TOTAL REGULAR CURRICULUM	<u>\$ 18,885,755</u>	<u>\$ 18,905,014</u>	<u>\$ -</u>	<u>\$ 18,905,014</u>	0.10%

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

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
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EXPENDITURES FOR INSTRUCTION

VOCATIONAL CURRICULUM	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
SALARIES					
Teachers	\$ 2,386,670	\$ 2,531,371	\$ -	\$ 2,531,371	6.06%
Other Salaries	8,632	150	-	150	-98.26%
Substitute Teachers	48,567	50,000	-	50,000	2.95%
TOTAL SALARIES	<u>2,443,868</u>	<u>2,581,521</u>	<u>-</u>	<u>2,581,521</u>	5.63%
BENEFITS					
Retirement	155,135	159,261	-	159,261	2.66%
OPEB Contribution	40,929	-	-	-	-100.00%
Social Security	180,252	193,074	-	193,074	7.11%
Life Insurance	5,314	5,763	-	5,763	8.46%
Medical Insurance	548,553	443,575	-	443,575	-19.14%
Disability Insurance	3,477	3,813	-	3,813	9.65%
TOTAL BENEFITS	<u>933,660</u>	<u>805,486</u>	<u>-</u>	<u>805,486</u>	-13.73%
TOTAL SALARIES AND BENEFITS	<u>3,377,528</u>	<u>3,387,007</u>	<u>-</u>	<u>3,387,007</u>	0.28%
PURCHASED SERVICES					
Employee Travel	605	2,500	-	2,500	313.41%
Online Services	662	46,049	-	46,049	6853.00%
Student Travel	40	-	-	-	-100.00%
TOTAL PURCHASED SERVICES	<u>1,307</u>	<u>48,549</u>	<u>-</u>	<u>48,549</u>	3614.51%
NON-CAPITAL ITEMS					
Food	400	-	-	-	-100.00%
General Supplies	117,449	107,188	-	107,188	-8.74%
Non-Capital Equipment	9,274	24,765	-	24,765	167.02%
Software	85,661	53,998	-	53,998	-36.96%
Textbooks	4,336	-	-	-	-100.00%
TOTAL NON-CAPITAL ITEMS	<u>217,119</u>	<u>185,951</u>	<u>-</u>	<u>185,951</u>	-14.36%
CAPITAL ITEMS					
Additional Equipment	37,972	74,481	-	74,481	96.15%
TOTAL CAPITAL ITEMS	<u>37,972</u>	<u>74,481</u>	<u>-</u>	<u>74,481</u>	96.15%
OTHER OBJECTS					
Student Dues/Fees	17,673	14,000	-	14,000	-20.78%
TOTAL OTHER OBJECTS	<u>17,673</u>	<u>14,000</u>	<u>-</u>	<u>14,000</u>	-20.78%
TOTAL VOCATIONAL CURRICULUM	<u>\$ 3,651,599</u>	<u>\$ 3,709,988</u>	<u>\$ -</u>	<u>\$ 3,709,988</u>	1.60%

140000 PHYSICAL CURRICULUM

Function 140000 contains 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 are 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**

**2019-20 BUDGET DRAFT
EXPENDITURES FOR INSTRUCTION**

	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
PHYSICAL CURRICULUM					
SALARIES					
Teachers	\$ 2,252,939	\$ 2,363,712	\$ -	\$ 2,363,712	4.92%
Substitute Teachers	44,411	45,000	-	45,000	1.33%
TOTAL SALARIES	<u>2,297,350</u>	<u>2,408,712</u>	<u>-</u>	<u>2,408,712</u>	4.85%
BENEFITS					
Retirement	147,987	154,170	-	154,170	4.18%
OPEB Contribution	36,179	-	-	-	-100.00%
Social Security	170,110	181,755	-	181,755	6.85%
Life Insurance	5,001	5,223	-	5,223	4.44%
Medical Insurance	466,685	379,241	-	379,241	-18.74%
Disability Insurance	3,400	3,545	-	3,545	4.25%
TOTAL BENEFITS	<u>829,363</u>	<u>723,934</u>	<u>-</u>	<u>723,934</u>	-12.71%
TOTAL SALARIES AND BENEFITS	<u>3,126,713</u>	<u>3,132,646</u>	<u>-</u>	<u>3,132,646</u>	0.19%
PURCHASED SERVICES					
Employee Travel	749	1,000	-	1,000	33.45%
Online Services	-	14,000	-	14,000	100.00%
Personal Service	1,036	800	-	800	-22.80%
Student Travel	3,280	-	-	-	-100.00%
TOTAL PURCHASED SERVICES	<u>5,065</u>	<u>15,800</u>	<u>-</u>	<u>15,800</u>	211.93%
NON-CAPITAL ITEMS					
General Supplies	22,307	29,400	-	29,400	31.80%
Non-Capital Equipment	7,695	11,542	-	11,542	50.00%
Textbooks	-	3,325	-	3,325	100.00%
TOTAL NON-CAPITAL ITEMS	<u>30,002</u>	<u>44,267</u>	<u>-</u>	<u>44,267</u>	47.55%
CAPITAL ITEMS					
Additional Equipment	23,159	9,455	-	9,455	-59.17%
Replacement Equipment	49,417	39,962	-	39,962	-19.13%
TOTAL CAPITAL ITEMS	<u>72,576</u>	<u>49,417</u>	<u>-</u>	<u>49,417</u>	-31.91%
OTHER OBJECTS					
Student Dues/Fees	6,680	-	-	-	-100.00%
TOTAL OTHER OBJECTS	<u>6,680</u>	<u>-</u>	<u>-</u>	<u>-</u>	-100.00%
TOTAL PHYSICAL CURRICULUM	<u>\$ 3,241,036</u>	<u>\$ 3,242,130</u>	<u>\$ -</u>	<u>\$ 3,242,130</u>	0.03%

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.

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SPECIAL CURRICULUM	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
SALARIES					
Teachers	\$ 6,226,426	\$ -	\$ 6,464,501	\$ 6,464,501	3.82%
Substitute Teachers	111,401	-	112,500	112,500	0.99%
Interpreter	212,033	-	214,083	214,083	0.97%
Speech/Language Clinicians	1,137,727	-	1,154,840	1,154,840	1.50%
Other Salaries	6,182	-	-	-	-100.00%
Paraeducators	2,673,092	-	2,965,265	2,965,265	10.93%
Substitute Paraeducators	50,632	-	51,000	51,000	0.73%
TOTAL SALARIES	<u>10,417,492</u>	<u>-</u>	<u>10,962,189</u>	<u>10,962,189</u>	5.23%
BENEFITS					
Retirement	677,899	-	712,080	712,080	5.04%
OPEB Contribution	227,708	-	-	-	-100.00%
Social Security	767,818	-	837,785	837,785	9.11%
Life Insurance	21,762	-	21,397	21,397	-1.68%
Medical Insurance	1,919,688	-	2,223,594	2,223,594	15.83%
Disability Insurance	13,445	-	13,210	13,210	-1.75%
TOTAL BENEFITS	<u>3,628,320</u>	<u>-</u>	<u>3,808,066</u>	<u>3,808,066</u>	4.95%
TOTAL SALARIES AND BENEFITS	<u>14,045,813</u>	<u>-</u>	<u>14,770,255</u>	<u>14,770,255</u>	5.16%
PURCHASED SERVICES					
Employee Travel	10,993	-	11,438	11,438	4.05%
Online Services	521	-	20,351	20,351	3804.42%
Personal Service	2,700	-	3,000	3,000	11.11%
TOTAL PURCHASED SERVICES	<u>14,214</u>	<u>-</u>	<u>34,789</u>	<u>34,789</u>	144.76%
NON-CAPITAL ITEMS					
Apparel	50	-	-	-	-100.00%
General Supplies	35,600	-	48,519	48,519	36.29%
Non-Capital Equipment	20,291	-	42,486	42,486	109.38%
Software	32,020	-	9,631	9,631	-69.92%
TOTAL NON-CAPITAL ITEMS	<u>87,961</u>	<u>-</u>	<u>100,636</u>	<u>100,636</u>	14.41%
CAPITAL ITEMS					
Additional Equipment	43,138	-	6,713	6,713	-84.44%
OTHER OBJECTS					
Employee Dues/Fees	5,400	-	-	-	-100.00%
Student Dues/Fees	1,297	-	6,192	6,192	377.59%
TOTAL OTHER OBJECTS	<u>6,697</u>	<u>-</u>	<u>6,192</u>	<u>6,192</u>	-7.53%
TOTAL SPECIAL CURRICULUM	<u>\$ 14,197,822</u>	<u>\$ -</u>	<u>\$ 14,918,585</u>	<u>\$ 14,918,585</u>	5.08%

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 that are 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
2019-20 BUDGET DRAFT
EXPENDITURES FOR INSTRUCTION**

	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
CO-CURRICULAR ATHLETICS					
SALARIES					
Supervision	\$ 100,861	\$ 94,300	\$ -	\$ 94,300	-6.50%
Substitute Teachers	12,202	7,000	-	7,000	-42.63%
Clerks	40,891	36,650	-	36,650	-10.37%
Coaches	577,520	580,000	-	580,000	0.43%
TOTAL SALARIES	<u>731,474</u>	<u>717,950</u>	<u>-</u>	<u>717,950</u>	-1.85%
BENEFITS					
Retirement	33,132	35,601	-	35,601	7.45%
OPEB Contribution	1,011	-	-	-	-100.00%
Social Security	55,125	57,803	-	57,803	4.86%
Life	90	92	-	92	2.00%
Medical Insurance	6,332	5,592	-	5,592	-11.69%
Disability Insurance	61	62	-	62	100.00%
TOTAL BENEFITS	<u>95,750</u>	<u>99,150</u>	<u>-</u>	<u>99,150</u>	3.55%
TOTAL SALARIES AND BENEFITS	<u>827,225</u>	<u>817,100</u>	<u>-</u>	<u>817,100</u>	-1.22%
PURCHASED SERVICES					
Employee Travel	(707)	3,000	-	3,000	-524.25%
Interdistrict Payment	-	-	-	-	0.00%
Payment to Municipality	-	-	-	-	0.00%
Vehicle-Equipment Rental	25,939	15,000	-	15,000	-42.17%
Personal Service	107,351	109,500	-	109,500	2.00%
Student Travel	8,903	10,000	-	10,000	12.32%
TOTAL PURCHASED SERVICES	<u>141,486</u>	<u>137,500</u>	<u>-</u>	<u>137,500</u>	-2.82%
NON-CAPITAL ITEMS					
General Supplies	57,248	63,900	-	63,900	11.62%
Food	4,394	2,500	-	2,500	-43.10%
Medical Supplies	5,377	7,000	-	7,000	30.18%
Software	1,310	500	-	500	100.00%
Non Capital Equipment	-	500	-	500	100.00%
Uniforms and Apparel	507	40,000	-	40,000	0.00%
TOTAL NON-CAPITAL ITEMS	<u>68,836</u>	<u>114,400</u>	<u>-</u>	<u>114,400</u>	66.19%
CAPITAL ITEMS					
Capital Equipment	189	1,000	-	1,000	428.93%
TOTAL CAPITAL ITEMS	<u>189</u>	<u>1,000</u>	<u>-</u>	<u>1,000</u>	428.93%
OTHER OBJECTS					
Student Dues/Fees	30,232	31,750	-	31,750	5.02%
TOTAL OTHER OBJECTS	<u>30,232</u>	<u>31,750</u>	<u>-</u>	<u>31,750</u>	5.02%
TOTAL CO-CURRICULAR ATHLETICS	<u>\$ 1,067,969</u>	<u>\$ 1,101,750</u>	<u>\$ -</u>	<u>\$ 1,101,750</u>	3.16%

**SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2019-20 BUDGET DRAFT
EXPENDITURES FOR INSTRUCTION**

CO-CURRICULAR ACADEMICS	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
SALARIES					
Salaries	\$ 118,077	\$ 104,150	\$ -	\$ 104,150	-11.79%
TOTAL SALARIES	<u>118,077</u>	<u>104,150</u>	<u>-</u>	<u>104,150</u>	-11.79%
BENEFITS					
Retirement	7,795	6,824	-	6,824	-12.45%
Social Security	8,775	7,979	-	7,979	-9.08%
TOTAL BENEFITS	<u>16,570</u>	<u>14,803</u>	<u>-</u>	<u>14,803</u>	-10.66%
TOTAL SALARIES AND BENEFITS	<u>134,647</u>	<u>118,953</u>	<u>-</u>	<u>118,953</u>	-11.66%
PURCHASED SERVICES					
Personal Service	21,410	2,500	-	2,500	-88.32%
Student Travel	44,902	1,000	-	1,000	-97.77%
Employee Travel	865	1,300	-	1,300	50.29%
TOTAL PURCHASED SERVICES	<u>67,177</u>	<u>4,800</u>	<u>-</u>	<u>4,800</u>	-92.85%
NON-CAPITAL ITEMS					
General Supplies	32,122	7,950	-	7,950	-75.25%
Apparel	22,254	-	-	-	-100.00%
Food	3,634	1,200	-	1,200	-66.98%
Non-Capital Equipment	828	-	-	-	-100.00%
TOTAL NON-CAPITAL ITEMS	<u>58,838</u>	<u>9,150</u>	<u>-</u>	<u>9,150</u>	-84.45%
OTHER OBJECTS					
Student Dues/Fees	102,849	27,700	-	27,700	-73.07%
TOTAL OTHER OBJECTS	<u>102,849</u>	<u>27,700</u>	<u>-</u>	<u>27,700</u>	-73.07%
TOTAL CO-CURRICULAR ACADEMICS	<u>\$ 363,511</u>	<u>\$ 160,603</u>	<u>\$ -</u>	<u>\$ 160,603</u>	-55.82%

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 5.7 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 29.9 FTE teachers and provides 111.5 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, Roosevelt, and Washington schools house the Elementary Challenge programs that employ 6 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 1,000 hours of this service during a year.

School Age Parent-This service is offered at Craig, Parker and Rock River Charter School. 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.

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
2019-20 BUDGET DRAFT
EXPENDITURES FOR INSTRUCTION**

	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
SPECIAL NEEDS					
SALARIES					
Teachers	\$ 3,445,919	\$ 3,490,558	\$ 115,145	\$ 3,605,703	4.64%
Substitute Teachers	70,989	76,573	-	76,573	7.87%
Other Salaries	218,101	247,208	-	247,208	13.35%
Paraeducators	295,869	338,582	-	338,582	14.44%
TOTAL SALARIES	<u>4,030,878</u>	<u>4,152,921</u>	<u>115,145</u>	<u>4,268,066</u>	5.88%
BENEFITS					
Retirement	257,958	262,871	7,543	270,414	4.83%
OPEB Contribution	69,289	-	-	-	-100.00%
Social Security	299,117	313,869	8,808	322,677	7.88%
Life Insurance	8,461	8,236	253	8,489	0.33%
Medical Insurance	756,572	602,374	22,012	624,386	-17.47%
Disability Insurance	5,244	5,161	171	5,332	1.68%
TOTAL BENEFITS	<u>1,396,640</u>	<u>1,192,511</u>	<u>38,787</u>	<u>1,231,298</u>	-11.84%
TOTAL SALARIES AND BENEFITS	<u>5,427,518</u>	<u>5,345,432</u>	<u>153,932</u>	<u>5,499,364</u>	1.32%
PURCHASED SERVICES					
Employee Travel	1,506	800	-	800	-46.89%
Online Services	38,246	48,340	-	48,340	26.39%
Personal Service	1,852	2,250	-	2,250	21.48%
TOTAL PURCHASED SERVICES	<u>41,604</u>	<u>51,390</u>	<u>-</u>	<u>51,390</u>	23.52%
NON-CAPITAL ITEMS					
Food	316	7,000	-	7,000	2118.07%
General Supplies	55,358	38,178	-	38,178	-31.03%
Non-Capital Equipment	10,631	-	-	-	-100.00%
Software for Instruction	436	-	-	-	-100.00%
TOTAL NON-CAPITAL ITEMS	<u>66,740</u>	<u>45,178</u>	<u>-</u>	<u>45,178</u>	-32.31%
CAPITAL ITEMS					
Capital Equipment	1,820	-	-	-	-100.00%
TOTAL CAPITAL ITEMS	<u>1,820</u>	<u>-</u>	<u>-</u>	<u>-</u>	-100.00%
OTHER OBJECTS					
Student Dues/Fees	1,810	1,500	-	1,500	-17.14%
TOTAL OTHER OBJECTS	<u>1,810</u>	<u>1,500</u>	<u>-</u>	<u>1,500</u>	-17.14%
TOTAL SPECIAL NEEDS	<u>\$ 5,539,493</u>	<u>\$ 5,443,500</u>	<u>\$ 153,932</u>	<u>\$ 5,597,432</u>	1.05%

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 Special Education evaluation 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, assistance for the homeless, 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 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.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2019-20 BUDGET DRAFT
SUPPORT SERVICES EXPENDITURES

PUPIL SERVICES	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
SALARIES					
Counselors	\$ 1,795,930	\$ 1,600,125.00	\$ 155,795	\$ 1,755,920	-2.23%
Support Staff	450,425	369,134	79,211	448,345	-0.46%
Psychologists	585,943	101,845	536,412	638,257	8.93%
Social Workers	597,914	324,980	375,833	700,813	17.21%
Therapists	630,078	-	705,361	705,361	11.95%
Clerks	102,357	102,689	-	102,689	0.32%
Paraeducators	295,240	182,269	78,827	261,096	-11.56%
Other Salaries	142,348	259,371	-	259,371	82.21%
TOTAL SALARIES	<u>4,600,236</u>	<u>2,940,413</u>	<u>1,931,439</u>	<u>4,871,852</u>	5.90%
BENEFITS					
Retirement	298,045	187,019	125,615	312,634	4.89%
OPEB Contribution	71,427	-	-	-	-100.00%
Social Security	340,822	221,461	149,039	370,500	8.71%
Life Insurance	9,501	6,037	3,924	9,961	4.84%
Medical Insurance	850,257	439,535	353,663	793,198	-6.71%
Disability Insurance	6,122	3,778	2,723	6,501	6.20%
TOTAL BENEFITS	<u>1,576,174</u>	<u>857,830</u>	<u>634,964</u>	<u>1,492,794</u>	-5.29%
TOTAL SALARIES AND BENEFITS	<u>6,176,410</u>	<u>3,798,243</u>	<u>2,566,403</u>	<u>6,364,646</u>	3.05%
PURCHASED SERVICES					
Personal Service	91,955	74,332	2,000	76,332	-16.99%
Equipment Rentals	5,900	550	-	550	-90.68%
Student Travel	-	750	-	750	100.00%
Employee Travel	16,072	15,818	5,150	20,968	30.46%
Postage	2,907	3,530	-	3,530	21.45%
Online Services-software	1,821	2,365	-	2,365	29.86%
Telephone	514	500	-	500	-2.76%
Payment To Other Agencies	255,738	269,525	-	269,525	5.39%
TOTAL PURCHASED SERVICES	<u>374,907</u>	<u>367,370</u>	<u>7,150</u>	<u>374,520</u>	-0.10%
NON-CAPITAL ITEMS					
General Supplies	80,296	53,899	-	53,899	-32.87%
Food	5,216	9,977	-	9,977	91.29%
Medical Supplies	6,001	6,000	500	6,500	8.32%
Apparel	6,773	1,000	-	1,000	-85.23%
Software	136,894	11,427	-	11,427	100.00%
Non-Capital Equipment	14,281	12,856	743	13,599	-4.78%
TOTAL NON-CAPITAL ITEMS	<u>249,461</u>	<u>95,159</u>	<u>1,243</u>	<u>96,402</u>	-61.36%
CAPITAL ITEMS					
Capital Equipment	2,334	3,000	-	3,000	28.54%
OTHER OBJECTS					
Dues and Fees	2,569	1,250	-	1,250	-51.34%
TOTAL PUPIL SERVICES	<u>\$ 6,805,681</u>	<u>\$ 4,265,022</u>	<u>\$ 2,574,796</u>	<u>\$ 6,839,818</u>	0.50%

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
2019-20 BUDGET DRAFT
SUPPORT SERVICES EXPENDITURES

IMPROVEMENT OF INSTRUCTION	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
SALARIES					
Teachers	\$ 139,339	\$ 188,649	\$ -	\$ 188,649	35.39%
Substitute Teachers	89,787	160,055	4,000	164,055	82.72%
Support Staff	1,687,946	1,403,657	284,859	1,688,516	0.03%
Clerks/Paraeducators	80,956	117,456	-	117,456	45.09%
TOTAL SALARIES	<u>1,998,028</u>	<u>1,869,817</u>	<u>288,859</u>	<u>2,158,676</u>	8.04%
BENEFITS					
Retirement	127,627	121,535	19,293	140,828	10.34%
OPEB Contribution	24,305	-	-	-	-100.00%
Social Security	148,277	141,360	22,096	163,456	10.24%
Life Insurance	4,651	3,928	600	4,528	-2.65%
Medical Insurance	345,101	233,510	61,790	295,300	-14.43%
Disability Insurance	2,520	2,054	407	2,461	-2.34%
Other Employee Benefits	118,729	110,153	-	110,153	-7.22%
TOTAL BENEFITS	<u>771,211</u>	<u>612,540</u>	<u>104,186</u>	<u>716,726</u>	-7.06%
TOTAL SALARIES AND BENEFITS	<u>2,769,240</u>	<u>2,482,357</u>	<u>393,045</u>	<u>2,875,402</u>	3.83%
PURCHASED SERVICES					
Personal Service	672,696	674,046	1,200	675,246	0.38%
Equipment Rentals	77,919	-	-	-	-100.00%
Employee Travel	160,920	349,947	12,573	362,520	125.28%
Online Services-Subscriptions	6,012	4,500	-	4,500	-25.15%
Postage	1,632	1,258	-	1,258	-22.90%
Advertising	12,465	19,000	-	19,000	52.42%
CESA/State Payment	134,869	173,610	50	173,660	28.76%
TOTAL PURCHASED SERVICES	<u>1,066,514</u>	<u>1,222,361</u>	<u>13,823</u>	<u>1,236,184</u>	15.91%
NON-CAPITAL ITEMS					
General Supplies	65,262	68,772	-	68,772	5.38%
Apparel	2,664	3,960	-	3,960	48.67%
Food	15,237	18,230	100	18,330	20.30%
Periodicals	1,064	1,800	-	1,800	69.12%
Non-Capital Equipment	21,591	18,120	-	18,120	-16.08%
Technolgy Related Objects	139,841	60,470	-	60,470	-56.76%
TOTAL NON-CAPITAL ITEMS	<u>245,659</u>	<u>171,352</u>	<u>100</u>	<u>171,452</u>	-30.21%
CAPITAL ITEMS					
Capital Equipment	931,978	224,639	-	224,639	-75.90%
OTHER OBJECTS					
Dues and Fees	8,849	10,815	-	10,815	22.22%
TOTAL IMPROVEMENT OF INSTRUCTION	<u>\$ 5,022,240</u>	<u>\$ 4,111,524</u>	<u>\$ 406,968</u>	<u>\$ 4,518,492</u>	-10.03%

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.

Activities concerned with the acquisition and use of all teaching and learning resources, (other than textbooks, workbooks, or materials used as texts or workbooks) which are accessible to all teachers and students through the Library Media Center or program.

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 2019-20 allocation used for budgeting is \$30.67 per child.

In 2018-19 the District kept the 17-18 decrease of the School's allocation from \$18.68 per pupil to \$16.00 per pupil.

2019-20 continued the same 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
2019-20 BUDGET DRAFT
SUPPORT SERVICES EXPENDITURES

EDUCATIONAL MEDIA	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
SALARIES	\$ 328,289	\$ 333,808	\$ -	\$ 333,808	1.68%
BENEFITS					
Retirement	21,621	21,841	-	21,841	1.02%
OPEB Contribution	4,044	-	-	-	-100.00%
Social Security	24,455	25,537	-	25,537	4.42%
Life Insurance	731	735	-	735	0.50%
Medical Insurance	59,586	49,421	-	49,421	-17.06%
Disability Insurance	498	500	-	500	0.34%
TOTAL BENEFITS	<u>110,935</u>	<u>98,034</u>	<u>-</u>	<u>98,034</u>	<u>-11.63%</u>
TOTAL SALARIES AND BENEFITS	<u>439,224</u>	<u>431,842</u>	<u>-</u>	<u>431,842</u>	<u>-1.68%</u>
PURCHASED SERVICES					
Personal Service	2,356	3,293	-	3,293	39.77%
Employee Travel	3,088	5,000	-	5,000	61.92%
Postage	29	-	-	-	-100.00%
Online Services-Subscriptions	197,442	211,941	-	211,941	7.34%
Telephone/Mobile Phone	7,364	7,380	-	7,380	0.22%
TOTAL PURCHASED SERVICES	<u>210,279</u>	<u>227,614</u>	<u>-</u>	<u>227,614</u>	<u>8.24%</u>
NON-CAPITAL ITEMS					
General Supplies	17,302	14,300	-	14,300	-17.35%
Food	301	-	-	-	-100.00%
Audio-Visual Media	4,663	5,757	-	5,757	23.46%
Library Books	72,051	79,556	-	79,556	10.42%
Newspapers	66	1,154	-	1,154	1640.57%
Periodicals	5,309	6,521	-	6,521	22.83%
Software For Instruction	20,149	-	-	-	-100.00%
Other Media	73,372	59,870	-	59,870	-18.40%
Non-Capital Equipment	39,045	32,840	-	32,840	-15.89%
Technology Related Supplies	387	-	-	-	0.00%
TOTAL NON-CAPITAL ITEMS	<u>232,645</u>	<u>199,998</u>	<u>-</u>	<u>199,998</u>	<u>-14.03%</u>
CAPITAL ITEMS					
Capital Equipment	33,875	32,725	-	32,725	-3.39%
TOTAL CAPITAL ITEMS	<u>33,875</u>	<u>32,725</u>	<u>-</u>	<u>32,725</u>	<u>-3.39%</u>
TOTAL EDUCATIONAL MEDIA	<u>\$ 916,022</u>	<u>\$ 892,179</u>	<u>\$ -</u>	<u>\$ 892,179</u>	<u>-2.60%</u>

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 Wisconsin Department of Public Instruction 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
2019-20 BUDGET DRAFT
SUPPORT SERVICES EXPENDITURES**

SUPERVISION/ COORDINATION	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
SALARIES	\$ 2,030,615	\$ 1,693,858	\$ 313,603	\$ 2,007,461	-1.14%
BENEFITS					
Retirement	134,407	110,914	20,726	131,640	-2.06%
OPEB Contribution	33,054	-	-	-	-100.00%
Social Security	150,451	129,407	23,863	153,270	1.87%
Life Insurance	5,544	4,275	841	5,116	-7.71%
Medical Insurance	340,930	254,764	40,326	295,090	-13.45%
Disability Insurance	3,048	2,476	354	2,830	-7.14%
TOTAL BENEFITS	<u>667,434</u>	<u>501,836</u>	<u>86,110</u>	<u>587,946</u>	-11.91%
TOTAL SALARIES AND BENEFITS	<u>2,698,048</u>	<u>2,195,694</u>	<u>399,713</u>	<u>2,595,407</u>	-3.80%
PURCHASED SERVICES					
Personal Service	14,030	-	14,030	14,030	0.00%
Employee Travel	6,459	5,445	2,050	7,495	16.04%
Online Services-Subscriptions	10,546	-	-	-	-100.00%
CESA/State Payment	-	-	13,420	13,420	100.00%
Postage	5,014	-	5,000	5,000	-0.29%
Printing	9,892	-	9,900	9,900	0.09%
TOTAL PURCHASED SERVICES	<u>45,941</u>	<u>5,445</u>	<u>44,400</u>	<u>49,845</u>	8.50%
NON-CAPITAL ITEMS					
General Supplies	7,244	400	515	915	-87.37%
Food	275	-	500	500	81.82%
Non-Capital Equipment	5,152	-	1,145	1,145	-77.77%
Technology Related Supplies	-	-	-	-	100.00%
TOTAL NON-CAPITAL ITEMS	<u>12,671</u>	<u>400</u>	<u>2,160</u>	<u>2,560</u>	-79.80%
CAPITAL ITEMS					
Capital Equipment	29,451	-	-	-	-100.00%
OTHER OBJECTS					
Dues and Fees	520	-	1,150	1,150	121.18%
TOTAL SUPERVISION AND COORDINATION	<u>\$ 2,786,631</u>	<u>\$ 2,201,539</u>	<u>\$ 447,423</u>	<u>\$ 2,648,962</u>	-4.94%

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 \$11,000 for the School Board reporting functions.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2019-20 BUDGET DRAFT
SUPPORT SERVICES EXPENDITURES

GENERAL ADMINISTRATION	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
SALARIES	\$ 597,892	\$ 619,401	\$ -	\$ 619,401	3.60%
BENEFITS					
Retirement	40,345	41,330	-	41,330	2.44%
OPEB Contribution	5,913	-	-	-	-100.00%
Social Security	41,376	43,562	-	43,562	5.28%
Life Insurance	2,240	2,470	-	2,470	10.27%
Medical Insurance	81,066	62,140	-	62,140	-23.35%
Disability Insurance	755	856	-	856	13.33%
Other Employee Benefits	11,300	1,300	-	1,300	-88.50%
TOTAL BENEFITS	<u>182,995</u>	<u>151,658</u>	<u>-</u>	<u>151,658</u>	<u>-17.12%</u>
TOTAL SALARIES AND BENEFITS	<u>780,887</u>	<u>771,059</u>	<u>-</u>	<u>771,059</u>	<u>-1.26%</u>
PURCHASED SERVICES					
Personal Service	156,355	271,300	10,000	281,300	79.91%
Employee Travel	24,312	30,807	-	30,807	26.71%
Postage	718	850	-	850	18.47%
Payment To Other Agencies	1,631	2,000	-	2,000	22.62%
Printing/Binding	4,187	4,200	-	4,200	0.30%
TOTAL PURCHASED SERVICES	<u>187,203</u>	<u>309,157</u>	<u>10,000</u>	<u>319,157</u>	<u>70.49%</u>
NON-CAPITAL ITEMS					
General Supplies	20,256	32,650	-	32,650	61.19%
Food	3,355	5,600	-	5,600	66.92%
Periodicals	686	805	-	805	17.35%
Other Non-Capital Items	-	1,800	-	1,800	100.00%
TOTAL NON-CAPITAL ITEMS	<u>24,297</u>	<u>40,855</u>	<u>-</u>	<u>40,855</u>	<u>68.15%</u>
CAPITAL ITEMS					
Capital Equipment	15,000	10,000	-	10,000	-33.33%
OTHER OBJECTS					
Dues and Fees	17,173	19,452	-	19,452	13.27%
TOTAL GENERAL ADMINISTRATION	<u>\$ 1,024,560</u>	<u>\$ 1,150,523</u>	<u>\$ 10,000</u>	<u>\$ 1,160,523</u>	<u>13.27%</u>

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.

The District added Dean of Students at Frankin Middle school, as Marshall was approved in 2018-19.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2019-20 BUDGET DRAFT
SUPPORT SERVICES EXPENDITURES

SCHOOL BUILDING ADMINISTRATION	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
SALARIES	\$ 4,135,713	\$ 4,289,558	\$ -	\$ 4,289,558	3.72%
BENEFITS					
Retirement	277,478	287,071	-	287,071	3.46%
OPEB Contribution	65,431	-	-	-	-100.00%
Social Security	307,201	327,288	-	327,288	6.54%
Life Insurance	14,541	14,046	-	14,046	-3.40%
Medical Insurance	866,765	718,928	-	718,928	-17.06%
Disability Insurance	5,975	5,859	-	5,859	-1.94%
TOTAL BENEFITS	<u>1,537,391</u>	<u>1,353,192</u>	<u>-</u>	<u>1,353,192</u>	-11.98%
TOTAL SALARIES AND BENEFITS	<u>5,673,104</u>	<u>5,642,750</u>	<u>-</u>	<u>5,642,750</u>	-0.54%
PURCHASED SERVICES					
Personal Service	14,211	21,864	-	21,864	53.85%
Employee Travel	22,126	23,100	-	23,100	4.40%
Online Services-Subscriptions	125	249	-	249	99.20%
Postage	20,915	20,200	-	20,200	-3.42%
Printing/Binding	1,932	7,760	-	7,760	301.57%
TOTAL PURCHASED SERVICES	<u>59,309</u>	<u>73,173</u>	<u>-</u>	<u>73,173</u>	23.38%
NON-CAPITAL ITEMS					
General Supplies	57,051	55,120	-	55,120	-3.39%
Food	17,226	17,100	-	17,100	-0.73%
Apparel	12,838	8,130	-	8,130	-36.67%
Non-Capital Equipment	21,109	52,964	-	52,964	150.91%
TOTAL NON-CAPITAL ITEMS	<u>108,224</u>	<u>133,314</u>	<u>-</u>	<u>133,314</u>	23.18%
CAPITAL ITEMS					
Additional Equipment	39,851	27,148	-	27,148	-31.88%
OTHER OBJECTS	<u>13,481</u>	<u>11,415</u>	<u>-</u>	<u>11,415</u>	-15.33%
TOTAL SCHOOL BUILDING ADMINISTRATION	<u>\$ 5,893,970</u>	<u>\$ 5,887,800</u>	<u>\$ -</u>	<u>\$ 5,887,800</u>	-0.10%

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
2019-20 BUDGET DRAFT
SUPPORT SERVICES EXPENDITURES**

BUSINESS SERVICES	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
SALARIES	\$ 617,371	\$ 672,335	\$ -	\$ 672,335	8.90%
BENEFITS					
Retirement	41,605	41,070	-	41,070	-1.29%
OPEB Contribution	9,433	-	-	-	-100.00%
Social Security	44,921	46,846	-	46,846	4.29%
Life Insurance	2,397	2,301	-	2,301	-3.99%
Medical Insurance	114,560	101,360	-	101,360	-11.52%
Disability Insurance	913	882	-	882	-3.44%
TOTAL BENEFITS	<u>213,830</u>	<u>192,459</u>	<u>-</u>	<u>192,459</u>	<u>-9.99%</u>
TOTAL SALARIES AND BENEFITS	<u>831,200</u>	<u>864,794</u>	<u>-</u>	<u>864,794</u>	<u>4.04%</u>
PURCHASED SERVICES					
Personal Service	41,481	4,500	30,000	34,500	-16.83%
Employee Travel	3,384	3,669	-	3,669	8.43%
Printing/Binding	1,254	1,000	-	1,000	-20.25%
Postage	13,366	14,000	-	14,000	4.74%
TOTAL PURCHASED SERVICES	<u>59,484</u>	<u>23,169</u>	<u>30,000</u>	<u>53,169</u>	<u>-10.62%</u>
NON-CAPITAL ITEMS					
General Supplies	3,566	3,550	-	3,550	-0.44%
Other Non-Capital Items	3,598	1,500	-	1,500	-58.31%
TOTAL NON-CAPITAL ITEMS	<u>7,163</u>	<u>5,050</u>	<u>-</u>	<u>5,050</u>	<u>-29.50%</u>
CAPITAL ITEMS					
Additional Equipment	-	-	-	-	0.00%
Replacement Equipment	-	-	-	-	0.00%
TOTAL CAPITAL ITEMS	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>0.00%</u>
OTHER OBJECTS	<u>22,095</u>	<u>20,450</u>	<u>-</u>	<u>20,450</u>	<u>-7.44%</u>
TOTAL BUSINESS SERVICES	<u>\$ 919,943</u>	<u>\$ 913,463</u>	<u>\$ 30,000</u>	<u>\$ 943,463</u>	<u>2.56%</u>

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 2018-19 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 locks in gas prices 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 20 buildings, JSOL, and Monterey Stadium.

Water:

This item includes the cost of the water and sewer charges incurred by the District's 20 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
2019-20 BUDGET DRAFT
SUPPORT SERVICES EXPENDITURES

PLANT OPERATIONS	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
SALARIES	\$ 3,145,132	\$ 3,271,073	\$ -	\$ 3,271,073	4.00%
BENEFITS					
Retirement	201,084	208,730	-	208,730	3.80%
OPEB Contribution	61,601	-	-	-	-100.00%
Social Security	233,161	249,802	-	249,802	7.14%
Life Insurance	6,297	6,016	-	6,016	-4.46%
Medical Insurance	658,957	515,510	-	515,510	-21.77%
Disability Insurance	3,771	3,733	-	3,733	-1.01%
TOTAL BENEFITS	<u>1,164,872</u>	<u>983,791</u>	<u>-</u>	<u>983,791</u>	<u>-15.55%</u>
TOTAL SALARIES AND BENEFITS	<u>4,310,004</u>	<u>4,254,864</u>	<u>-</u>	<u>4,254,864</u>	<u>-1.28%</u>
PURCHASED SERVICES					
Personal Service	88,655	101,800	-	101,800	14.83%
Payment to Municipality	21,133	15,000	-	15,000	-29.02%
Equipment Rentals	8,352	9,250	-	9,250	10.76%
Operational Service	3,560	-	-	-	-100.00%
Maintenance Service	5,987	7,000	-	7,000	16.93%
Telephone	745	900	-	900	20.78%
Gas For Heat	664,495	664,493	-	664,493	0.00%
Electric	1,592,243	1,592,243	-	1,592,243	0.00%
Water	273,707	260,778	-	260,778	-4.72%
Employee Travel	307	517	-	517	68.60%
TOTAL PURCHASED SERVICES	<u>2,659,184</u>	<u>2,651,981</u>	<u>-</u>	<u>2,651,981</u>	<u>-0.27%</u>
NON-CAPITAL ITEMS					
General Supplies	312,356	307,050	-	307,050	-1.70%
Non-Capital Items	30,506	31,500	-	31,500	3.26%
TOTAL CAPITAL ITEMS	<u>342,863</u>	<u>338,550</u>	<u>-</u>	<u>338,550</u>	<u>-1.26%</u>
CAPITAL ITEMS					
Additional Equipment	59,024	63,000	-	63,000	6.74%
Replacement Equipment	19,165	22,500	-	22,500	17.40%
TOTAL CAPITAL ITEMS	<u>78,189</u>	<u>85,500</u>	<u>-</u>	<u>85,500</u>	<u>9.35%</u>
OTHER OBJECTS	<u>-</u>	<u>225</u>	<u>-</u>	<u>225</u>	<u>100.00%</u>
TOTAL PLANT OPERATIONS	<u>\$ 7,390,239</u>	<u>\$ 7,331,120</u>	<u>\$ -</u>	<u>\$ 7,331,120</u>	<u>-0.80%</u>

**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 March 26, 2019, the Board approved a \$1,347,000 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
2019-20 BUDGET DRAFT
SUPPORT SERVICES EXPENDITURES

MAINTENANCE AND FACILITIES REMODELING, REPLACEMENT AND IMPROVEMENT	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
SALARIES	\$ 870,591	\$ 876,028	\$ -	\$ 876,028	0.62%
BENEFITS					
Retirement	56,825	55,664	-	55,664	-2.04%
OPEB Contribution	16,474	-	-	-	-100.00%
Social Security	64,398	66,811	-	66,811	3.75%
Life Insurance	1,792	1,921	-	1,921	7.17%
Medical Insurance	202,977	156,435	-	156,435	-22.93%
Disability Insurance	1,159	1,246	-	1,246	7.50%
TOTAL BENEFITS	<u>343,626</u>	<u>282,077</u>	<u>-</u>	<u>282,077</u>	-17.91%
TOTAL SALARIES AND BENEFITS	<u>1,214,216</u>	<u>1,158,105</u>	<u>-</u>	<u>1,158,105</u>	-4.62%
PURCHASED SERVICES					
Personal Service	5,346	147,440	-	147,440	2657.70%
Construction Service	1,092,979	102,800	-	102,800	-90.59%
Equipment-Building Rentals	196,189	196,604	-	196,604	0.21%
Maintenance Service	2,881,028	2,854,950	675	2,855,625	-0.88%
Telephone	1,287	1,300	-	1,300	0.98%
Fuel for Vehicles	43,223	35,000	-	35,000	-19.03%
TOTAL PURCHASED SERVICES	<u>4,220,053</u>	<u>3,338,094</u>	<u>675</u>	<u>3,338,769</u>	-20.88%
NON-CAPITAL ITEMS					
General Supplies-Non Capital Objects	451,973	449,276	-	449,276	-0.60%
TOTAL NON-CAPITAL ITEMS	<u>451,973</u>	<u>449,276</u>	<u>-</u>	<u>449,276</u>	-0.60%
CAPITAL ITEMS					
Additional Equipment	573,427	402,500	-	402,500	-29.81%
Replacement Equipment	78,362	200,000	-	200,000	155.22%
TOTAL CAPITAL ITEMS	<u>651,789</u>	<u>602,500</u>	<u>-</u>	<u>602,500</u>	-7.56%
OTHER OBJECTS	<u>-</u>	<u>500</u>	<u>-</u>	<u>500</u>	100.00%
TOTAL MAINTENANCE and FACILITIES REMODELING	<u>\$ 6,538,032</u>	<u>\$ 5,548,475</u>	<u>\$ 675</u>	<u>\$ 5,549,150</u>	-15.13%

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 2018-19, the District's share of this cost was \$153,507. The cost for tokens, passes, drivers, and gas cards in 2018-19 was \$107,368. The cost for the contracted driver mileage reimbursement was \$13,344 with wages and fringes of just over \$32,000. The budget for 2019-2020 is \$155,000.

The District has previously purchased an electronic bus attendance system from Zonar Systems for \$32,000. This software renewal (\$6,600) will allow bus attendance to be taken as students enter and exit the bus. 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
GENERAL & SPECIAL EDUCATION FUNDS
2019-20 BUDGET DRAFT
SUPPORT SERVICES EXPENDITURES**

PUPIL TRANSPORTATION	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
SALARIES	\$ 278,830	\$ 86,079	\$ 213,446	\$ 299,525	7.42%
BENEFITS					
Retirement	10,600	3,758	9,663	13,421	26.61%
OPEB Contribution	2,263	-	-	-	-100.00%
Social Security	21,406	6,736	16,330	23,066	7.75%
Life Insurance	488	145	218	363	-25.61%
Medical Insurance	10,220	7,616	10,151	17,767	73.85%
Disability Insurance	87	60	32	92	5.93%
TOTAL BENEFITS	<u>45,064</u>	<u>18,315</u>	<u>36,394</u>	<u>54,709</u>	21.40%
TOTAL SALARIES AND BENEFITS	<u>323,894</u>	<u>104,394</u>	<u>249,840</u>	<u>354,234</u>	9.37%
PURCHASED SERVICES					
Personal Service	475	550	-	550	15.79%
Online Services-Subscriptions	116	-	-	-	-100.00%
Pupil Travel	2,233,345	1,223,955	1,124,600	2,348,555	5.16%
Payment to Municipality	-	500	14,849	15,349	100.00%
Employee Travel	13,610	15,467	-	15,467	13.64%
Fuel Adjustment	40,884	30,000	18,450	48,450	18.50%
TOTAL PURCHASED SERVICES	<u>2,288,431</u>	<u>1,270,472</u>	<u>1,157,899</u>	<u>2,428,371</u>	6.12%
NON-CAPITAL ITEMS					
General Supplies	16,503	15,550	-	15,550	-5.77%
Non-Capital Items	36,994	750	-	750	-97.97%
TOTAL NON-CAPITAL ITEMS	<u>53,496</u>	<u>16,300</u>	<u>-</u>	<u>16,300</u>	-69.53%
CAPITAL ITEMS					
Additional Equipment	2,185	3,050	-	3,050	100.00%
TOTAL PUPIL TRANSPORTATION	<u>\$ 2,668,006</u>	<u>\$ 1,394,216</u>	<u>\$ 1,407,739</u>	<u>\$ 2,801,955</u>	5.02%

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
2019-20 BUDGET DRAFT
SUPPORT SERVICES EXPENDITURES

INTERNAL SERVICES	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
SALARIES	\$ 96,855	\$ 101,198	\$ -	\$ 101,198	4.48%
BENEFITS					
Retirement	5,327	5,391	-	5,391	1.21%
OPEB Contribution	1,895	27	-	27	-98.58%
Social Security	7,167	7,715	-	7,715	7.64%
Life Insurance	204	220	-	220	8.11%
Medical Insurance	21,709	17,655	-	17,655	-18.67%
Disability Insurance	116	120	-	120	3.08%
TOTAL BENEFITS	<u>36,418</u>	<u>31,128</u>	<u>-</u>	<u>31,128</u>	-14.53%
TOTAL SALARIES AND BENEFITS	<u>133,273</u>	<u>132,326</u>	<u>-</u>	<u>132,326</u>	-0.71%
PURCHASED SERVICES					
Payment CESA	-	700	-	700	100.00%
Printing/Binding	-	975	-	975	100.00%
TOTAL PURCHASED SERVICES	<u>-</u>	<u>1,675</u>	<u>-</u>	<u>1,675</u>	100.00%
NON-CAPITAL ITEMS					
General Supplies	236	225	-	225	-4.72%
Paper	6,417	6,400	-	6,400	-0.27%
Miscellaneous	28,260	300	-	300	-98.94%
TOTAL NON-CAPITAL ITEMS	<u>34,913</u>	<u>6,925</u>	<u>-</u>	<u>6,925</u>	-80.17%
OTHER OBJECTS	<u>50</u>	<u>50</u>	<u>-</u>	<u>50</u>	0.00%
TOTAL INTERNAL SERVICES	<u>\$ 168,236</u>	<u>\$ 140,976</u>	<u>\$ -</u>	<u>\$ 140,976</u>	-16.20%

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

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.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2019-20 BUDGET DRAFT
SUPPORT SERVICES EXPENDITURES

CENTRAL SERVICES	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
SALARIES	\$ 798,776	\$ 786,871	\$ -	\$ 786,871	-1.49%
BENEFITS					
Retirement	51,459	48,340	-	48,340	-6.06%
OPEB Contribution	10,200	-	-	-	-100.00%
Social Security	58,588	58,250	-	58,250	-0.58%
Life Insurance	3,003	2,421	-	2,421	-19.37%
Medical Insurance	130,107	109,530	-	109,530	-15.82%
Disability Insurance	1,101	968	-	968	-12.09%
TOTAL BENEFITS	<u>254,458</u>	<u>219,509</u>	<u>-</u>	<u>219,509</u>	<u>-13.73%</u>
TOTAL SALARIES AND BENEFITS	<u>1,053,234</u>	<u>1,006,380</u>	<u>-</u>	<u>1,006,380</u>	<u>-4.45%</u>
PURCHASED SERVICES					
Personal Service	142,896	408,509	1,000	409,509	186.58%
Advertising	4,551	6,000	-	6,000	31.83%
Employee Travel	31,677	68,242	1,000	69,242	118.59%
Maintenance Service	483,390	893,969	-	893,969	84.94%
Online Services-Subscriptions	4,445	10,192	-	10,192	129.32%
Payment to Municipality	1,375	-	-	-	-100.00%
Postage	7,156	7,122	-	7,122	-0.48%
Printing/Binding	5,322	5,500	-	5,500	3.34%
Telephone/Internet	300,201	319,501	3,770	323,271	7.68%
TOTAL PURCHASED SERVICES	<u>981,013</u>	<u>1,719,035</u>	<u>5,770</u>	<u>1,724,805</u>	<u>75.82%</u>
NON-CAPITAL ITEMS					
General Supplies	14,296	25,278	-	25,278	76.82%
Food	7,733	7,200	-	7,200	-6.90%
Library Media	378	900	-	900	137.92%
Non-Capital Equipment	58,939	97,500	-	97,500	65.42%
TOTAL NON-CAPITAL ITEMS	<u>81,347</u>	<u>130,878</u>	<u>-</u>	<u>130,878</u>	<u>60.89%</u>
CAPITAL ITEMS					
Additional Equipment	437,137	42,500	-	42,500	-90.28%
Replacement Equipment	2,089	3,000	-	3,000	43.61%
TOTAL CAPITAL ITEMS	<u>439,226</u>	<u>45,500</u>	<u>-</u>	<u>45,500</u>	<u>-89.64%</u>
OTHER OBJECTS					
Dues and Fees	21,787	37,000	-	37,000	69.82%
TOTAL CENTRAL SERVICES	<u>\$ 2,576,607</u>	<u>\$ 2,938,793</u>	<u>\$ 5,770</u>	<u>\$ 2,944,563</u>	<u>14.28%</u>

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
2019-20 BUDGET DRAFT
SUPPORT SERVICES EXPENDITURES**

INSURANCE	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
Personal Services	\$ 18,244	\$ 20,000	\$ -	\$ 20,000	9.63%
Liability Insurance	144,947	143,435	-	143,435	-1.04%
Property Insurance	151,155	175,265	-	175,265	15.95%
Worker's Compensation	712,788	611,810	-	611,810	-14.17%
Fidelity Bond	9,706	10,800	-	10,800	11.27%
Student	-	500	-	500	100.00%
Unemployment Compensation	<u>32,682</u>	<u>35,000</u>	<u>-</u>	<u>35,000</u>	7.09%
TOTAL INSURANCE	\$ <u>1,069,521</u>	\$ <u>996,810</u>	\$ <u>-</u>	\$ <u>996,810</u>	-6.80%

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
2019-20 BUDGET DRAFT
SUPPORT SERVICES EXPENDITURES**

DEBT SERVICE	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
Miscellaneous	\$ 92,993	\$ 190,010	\$ -	\$ 190,010	104.33%
TOTAL DEBT SERVICE	<u>\$ 92,993</u>	<u>\$ 190,010</u>	<u>\$ -</u>	<u>\$ 190,010</u>	104.33%

290000 OTHER SUPPORT SERVICES

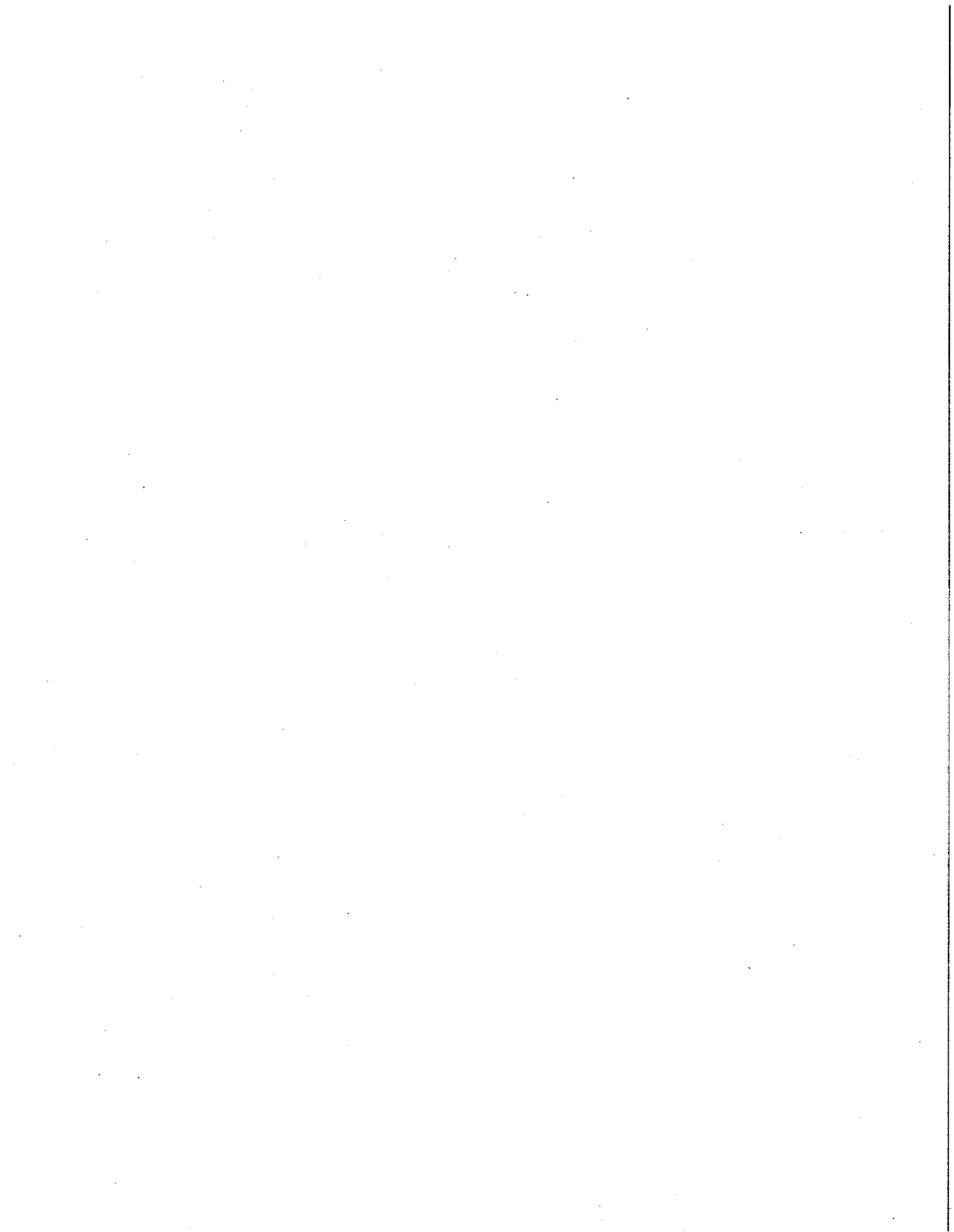
CESA general administration is included in this function. This includes all general administration charges assessed to school districts by CESA, either by means of a direct, separate billing for CESA general administration, or by a surcharge for CESA general administration added to CESA contracts. CESA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

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 March 26, 2019 a \$918,000 capital equipment replacement budget.

The Information systems budget was previously recorded under Central Services, but due to a DPI WUFAR code change it is now recorded in this functional area.

SCHOOL DISTRICT OF JANESVILLE
GENERAL & SPECIAL EDUCATION FUNDS
2019-20 BUDGET DRAFT
SUPPORT SERVICES EXPENDITURES

OTHER SUPPORT SERVICES	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
SALARIES	\$ 996,271	\$ 976,749	\$ -	\$ 976,749	0.00%
BENEFITS					
Retirement	66,564	66,400	-	66,400	-0.25%
OPEB Contribution	12,228	-	-	-	-100.00%
Social Security	74,085	73,312	-	73,312	-1.04%
Life Insurance	3,632	3,223	-	3,223	-11.27%
Medical Insurance	183,364	143,761	-	143,761	-21.60%
Disability Insurance	1,241	1,170	-	1,170	-5.72%
Other Employee Benefits	6,417	-	-	-	-100.00%
TOTAL BENEFITS	<u>347,532</u>	<u>287,866</u>	<u>-</u>	<u>287,866</u>	<u>-17.17%</u>
TOTAL SALARIES AND BENEFITS	<u>1,343,803</u>	<u>1,264,615</u>	<u>-</u>	<u>1,264,615</u>	<u>-5.89%</u>
PURCHASED SERVICES					
Personal Service	88,593	181,797	-	181,797	105.20%
Employee Travel	15,399	24,499	-	24,499	59.09%
Maintenance Service	226,069	110,733	-	110,733	-51.02%
Online Services-Subscriptions	22,121	39,600	-	39,600	79.01%
Postage	73	100	-	100	36.44%
Payment CESA	57,460	44,500	-	44,500	100.00%
Technology Services	145,628	266,315	-	266,315	82.87%
TOTAL PURCHASED SERVICES	<u>555,343</u>	<u>667,544</u>	<u>-</u>	<u>667,544</u>	<u>20.20%</u>
NON-CAPITAL ITEMS					
General Supplies	10,570	13,000	-	13,000	22.99%
Food	1,470	1,200	-	1,200	-18.35%
Apparel	907	-	-	-	-100.00%
Non-Capital Equipment	454	4,500	-	4,500	890.30%
Non-Capital Software	101,915	40,000	-	40,000	-60.75%
Non-Capital Technology Equipment	15,770	-	-	-	-100.00%
Technology Supplies	27,546	30,000	-	30,000	8.91%
TOTAL NON-CAPITAL ITEMS	<u>158,631</u>	<u>88,700</u>	<u>-</u>	<u>88,700</u>	<u>-44.08%</u>
CAPITAL ITEMS					
Technology Equipment	561,970	58,040	-	58,040	-89.67%
Technology Software	326,543	222,588	-	222,588	-31.84%
TOTAL CAPITAL ITEMS	<u>888,513</u>	<u>280,628</u>	<u>-</u>	<u>280,628</u>	<u>-68.42%</u>
OTHER OBJECTS					
Dues and Fees	1,114	1,365	-	1,365	22.58%
TOTAL OTHER SUPPORT SERVICES	<u>\$ 2,947,404</u>	<u>\$ 2,302,852</u>	<u>\$ -</u>	<u>\$ 2,302,852</u>	<u>-21.87%</u>



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 \$7,379 for the 2018-19 school year and is estimated to be \$7,771 for 2019-20. The reimbursement for students with an IEP plan was \$12,431 for 2018-19 and is estimated to be \$12,723 for 2019-20. There were 405.7 FTE Janesville resident students attending other districts through open enrollment in 2018-19, and 594.6 FTE other District residents attending Janesville in 2018-19. Participation in 2019-20 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 \$56,000 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. The proposed budget includes \$28,000 for this purpose.

MISCELLANEOUS

Shared Receipts:

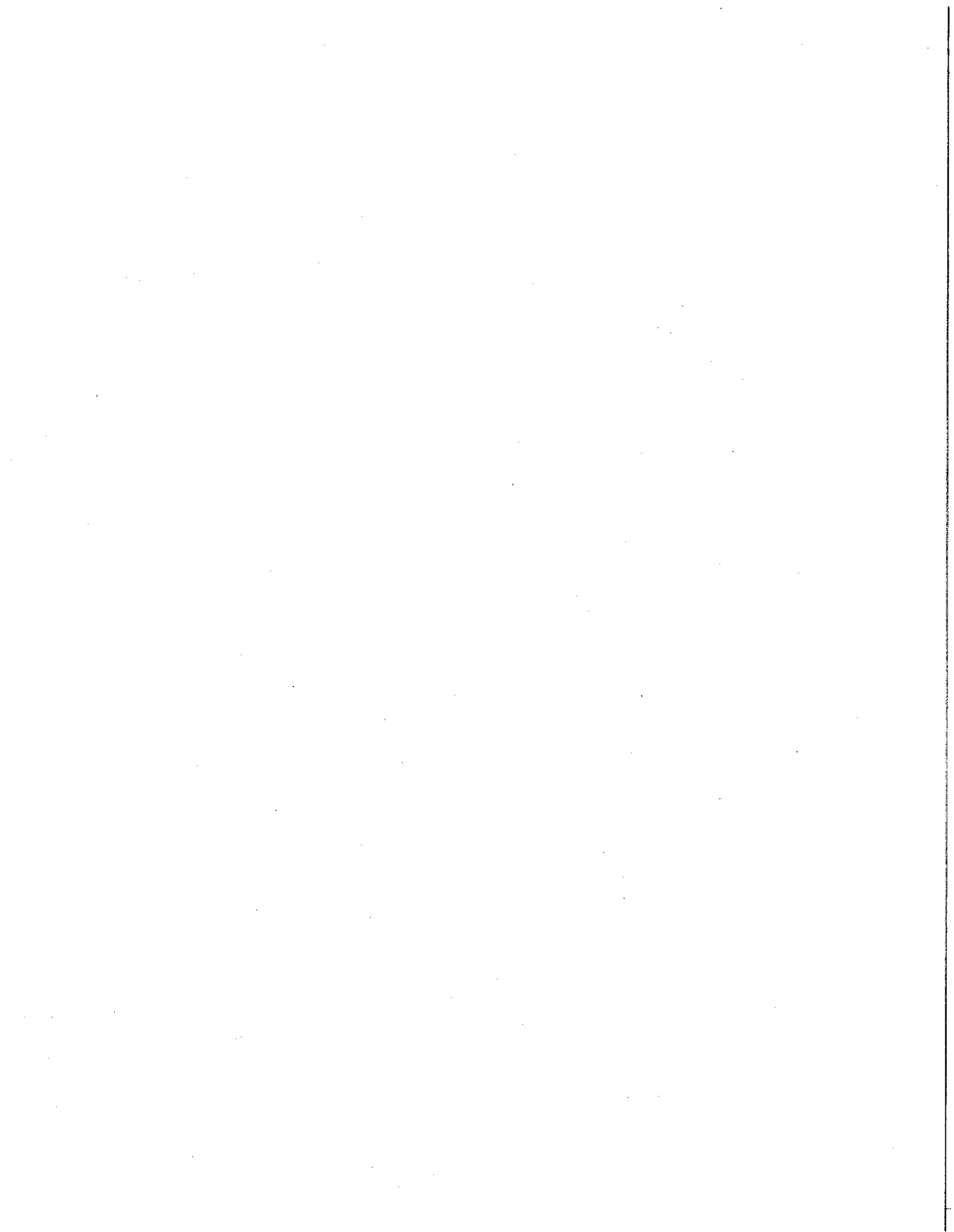
The District collects admission fees for hosting WIAA events or selling tickets for State events that are recognized as revenue. The portion that is due to WIAA and related costs are recorded as shared receipts.

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
2019-20 BUDGET DRAFT
SUPPORT SERVICES EXPENDITURES**

NON-PROGRAM TRANSACTIONS	Combined 2018-19 Actual	General 2019-20 Budget	Spec Ed 2019-20 Budget	Combined 2019-20 Budget	% Increase (Decrease)
PURCHASED SERVICES					
Educational Services	\$ 1,540,360	\$ 1,448,000	\$ 409,670	\$ 1,857,670	0.00%
Payments to Other Districts	2,927,629	2,926,000	-	2,926,000	-0.06%
Payments to CESA	65,448	-	73,176	73,176	11.81%
Payments to State	261,288	267,260	-	267,260	2.29%
Payments to County	-	-	-	-	0.00%
Payments to WTCS Districts	22,210	28,000	3,850	31,850	43.40%
TOTAL PURCHASED SERVICES	<u>4,816,935</u>	<u>4,669,260</u>	<u>486,696</u>	<u>5,155,956</u>	7.04%
MISCELLANEOUS					
Shared Receipts	13,706	20,000	-	20,000	45.92%
State Aid Transit	10,368	-	-	-	-100.00%
IBNR Adjustments	-	-	-	-	0.00%
Other Adjustments	(1)	-	-	-	0.00%
Aidable Refund Payment	-	-	-	-	0.00%
Non-Aidable Refund	23,809	50,000	-	50,000	110.00%
TOTAL MISCELLANEOUS	<u>47,884</u>	<u>70,000</u>	<u>-</u>	<u>70,000</u>	46.19%
TOTAL NON-PROGRAM TRANSACTIONS	<u>\$ 4,864,818</u>	<u>\$ 4,739,260</u>	<u>\$ 486,696</u>	<u>\$ 5,225,956</u>	7.42%



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 2018-2019, the Donation incoming revenue and carried over balances totaled \$499,059. The amount the District expended according to the donors' wishes was \$438,274.

The following are some of the highlighted cash donations received.

Craig Show Choir Spotlight Spectacular + other events \$72,652

PTA-PTSA-PTO-\$31,821

Confucius Classrooms from the Asia Society \$27,614

Early Literacy \$26,140

School Closets \$22,531

Hendericks Choral Program donation \$15,000

Dollar General donation to Van Buren \$10,000

Craig Athletic Boosters \$8,689

Homeless-Tokens for Teens \$6,875

Community Foundation-\$2,463

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 2018-19 comprises of just over \$200,000 of the balance.

**SCHOOL DISTRICT OF JANESVILLE
SPECIAL REVENUE TRUST FUND 21
2019-20 BUDGET DRAFT**

SUMMARY OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget
REVENUE				
Gifts	\$ 432,113	\$ 558,062	\$ 499,059	0
Student Fees	<u>11,753</u>	<u>2,998</u>	<u>0</u>	<u>0</u>
TOTAL REVENUE	\$ <u>443,866</u>	\$ <u>561,060</u>	\$ <u>499,059</u>	<u>0</u>
EXPENDITURES				
Salaries	\$ 9,417	\$ 12,628	\$ 6,701	0
Fringes	802	1,505	874	0
Purchased Services	91,535	243,287	138,402	0
Non-Capital Objects	204,467	213,308	225,019	0
Capital Items	73,413	38,817	25,248	0
Other Items	<u>73,745</u>	<u>41,495</u>	<u>42,029</u>	<u>0</u>
TOTAL EXPENDITURES	\$ <u>453,380</u>	\$ <u>551,040</u>	\$ <u>438,274</u>	<u>0</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ -9,515	\$ 10,020	\$ 60,785	0
FUND BALANCE, JULY 1	<u>320,595</u>	<u>311,080</u>	<u>321,100</u>	<u>381,885</u>
FUND BALANCE, JUNE 30	\$ <u><u>311,080</u></u>	\$ <u><u>321,100</u></u>	\$ <u><u>381,885</u></u>	<u><u>381,885</u></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 DPI website has not been updated at this time with newer information.

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>06-30-18</u>	<u>06-30-19</u>	<u>06-30-20 est.</u>
Required Fund Balance	\$971,107	\$856,598	\$748,474
Actual Fund Balance	\$992,595	\$910,131	\$6,005,207

REMAINING FISCAL YEARS DEBT SERVICE			
Fiscal Year	Principal Retirement	Interest Payments	Total
2019-2020	6,550,000	1,713,195	8,263,195
2020-2021	6,630,000	1,401,336	8,031,336
2021-2022	6,555,000	1,183,413	7,738,413
2022-2030	37,700,000	3,503,470	41,203,470
Total	57,435,000	7,801,414	65,236,414

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
2019-20 BUDGET DRAFT

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	% Increase (Decrease)
REVENUE					
Tax Levy For Debt Retirement	\$ 1,265,126	\$ 2,939,798	\$ 2,929,570	\$ 2,927,898	(0.35) %
Long-Term Bonds	-	-	-	10,075,000	0.00 %
Premium on Debt Issuance	-	-	-	-	0.00 %
Interest Income	<u>279</u>	<u>4,668</u>	<u>14,264</u>	<u>134,000</u>	205.56 %
TOTAL REVENUE	<u>\$ 1,265,405</u>	<u>\$ 2,944,466</u>	<u>\$ 2,943,834</u>	<u>\$ 13,136,898</u>	(0.02) %
EXPENDITURES					
LONG-TERM DEBT					
Principal	\$ 695,000	\$ 1,990,000	\$ 2,080,000	\$ 12,100,000	4.52 %
Refinancing Expense	-	-	-	105,339	0.00 %
Interest	<u>579,683</u>	<u>791,198</u>	<u>877,770</u>	<u>821,370</u>	10.94 %
TOTAL LONG-TERM DEBT	<u>\$ 1,274,683</u>	<u>\$ 2,781,198</u>	<u>\$ 2,957,770</u>	<u>\$ 13,026,709</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	<u>\$ (9,278)</u>	<u>\$ 163,268</u>	<u>\$ (13,936)</u>	<u>\$ 110,189</u>	
FUND BALANCE, JULY 1	<u>290,334</u>	<u>281,057</u>	<u>444,324</u>	<u>430,389</u>	
FUND BALANCE, JUNE 30	<u>\$ 281,057</u>	<u>\$ 444,324</u>	<u>\$ 430,389</u>	<u>\$ 540,578</u>	

SCHOOL DISTRICT OF JANESVILLE
DEBT SERVICE FUND 39
2019-20 BUDGET DRAFT

COMBINED STATEMENT OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget	% Increase (Decrease)
REVENUE					
Tax Levy For Debt Retirement	\$ 7,698,509	\$ 6,923,744	\$ 6,688,134	\$ 10,273,713	(3.40) %
Long-Term Bonds-Refinancing	37,735,000	-	-	-	0.00 %
Premium on Debt Issuance	2,946,016	-	1,515	-	100.00 %
Interest Income	<u>2,182</u>	<u>10,018</u>	<u>16,266</u>	<u>18,000</u>	62.36 %
TOTAL REVENUE	\$ <u>48,381,707</u>	\$ <u>6,933,762</u>	\$ <u>6,705,915</u>	\$ <u>10,291,713</u>	(3.29) %
EXPENDITURES					
LONG-TERM DEBT					
Principal	\$ 43,925,000	\$ 5,750,000	\$ 5,710,000	\$ 4,415,000	(0.70) %
Interest	1,809,012	1,283,044	1,064,444	891,826	(17.04) %
Refinancing	<u>3,106,016</u>	<u>-</u>	<u>-</u>	<u>-</u>	0.00 %
TOTAL LONG-TERM DEBT	\$ <u>48,840,028</u>	\$ <u>7,033,044</u>	\$ <u>6,774,444</u>	\$ <u>5,306,826</u>	(3.68) %
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ (458,321)	\$ (99,281)	\$ (68,529)	\$ 4,984,887	
FUND BALANCE, JULY 1	<u>1,105,873</u>	<u>647,552</u>	<u>548,271</u>	<u>479,742</u>	
FUND BALANCE, JUNE 30	\$ <u><u>647,552</u></u>	\$ <u><u>548,271</u></u>	\$ <u><u>479,742</u></u>	\$ <u><u>5,464,629</u></u>	

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

The remaining unspent funds from the 18-19 budget were Board approved on March 26, 2019 to be deposited into this fund was \$3,100,000.

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
2019-20 BUDGET DRAFT

SUMMARY OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	2014-15 Actual	2015-16 Actual	2016-2017 Actual	2017-2018 Actual	2018-2019 Actual	2019-2020 Budget
REVENUE						
Operating Transfer	\$ 20,000	\$ 750,000	\$ 653,340	\$ -	\$ 3,100,000	\$ -
Interest Income	-	5	665	6,899	52,971	7,000
TOTAL REVENUE	<u>\$ 20,000</u>	<u>\$ 750,005</u>	<u>\$ 654,005</u>	<u>\$ 6,899</u>	<u>\$ 3,152,971</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>	<u>\$ -</u>
EXCESS OF REVENUE OVER (UNDER)						
EXPENDITURES	\$ 20,000	\$ 750,005	\$ 654,005	\$ 6,899	\$ 3,152,971	\$ 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>	<u>4,583,881</u>
FUND BALANCE, JUNE 30	<u>\$ 20,000</u>	<u>\$ 770,005</u>	<u>\$ 1,424,010</u>	<u>\$ 1,430,910</u>	<u>\$ 4,583,881</u>	<u>\$ 4,590,881</u>

* Funds available 5-26-2020 for items listed in the Long Term Capital Improvement Plan submitted to DPI 5-26-15

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 Act 32 Energy Efficiency Projects on June 27, 2017.

The District contracted with Unesco Corporation to complete the project.

Below summarizes the project.

The project was completed in 2018-19.

The balance in the WISC account \$371 was transferred to the local budget in 19-20.

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
2019-20 BUDGET DRAFT

SUMMARY OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	2017-2018 Actual	2018-2019 Actual
REVENUE		
Long Term Bonds	\$ 14,475,000	-
Interest Income	<u>151,939</u>	<u>28,382</u>
TOTAL REVENUE	\$ <u>14,626,939</u>	<u>28,382</u>
EXPENDITURES		
Purchased Services	\$ 8,938,627	5,716,323
Non-Capital Objects	-	-
Capital Items	-	-
Other Items	<u>-</u>	<u>-</u>
TOTAL EXPENDITURES	\$ <u>8,938,627</u>	<u>5,716,323</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 5,688,312	(5,687,941)
FUND BALANCE, JULY 1	<u>-</u>	<u>5,688,312</u>
FUND BALANCE, JUNE 30	\$ <u><u>5,688,312</u></u>	<u><u>371</u></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	\$.41 per meal
Reduced	\$3.10 per meal
Free	\$3.50 per meal

School Breakfast Program

Paid	\$.31 per meal
Reduced	\$1.90 per meal
Free	\$2.20 per meal

Area Eligible

After School Snack Program

All	\$.91 per meal
-----	-----------------

Federal reimbursements are the largest source of revenue to the School District of Janesville School Nutrition Program included in this budget in excess of \$4 million.

State Aide or match for 2019-20 based on 2018-19 meals for lunch was \$.0499 per meal. School breakfast program (SBP) remains at \$.07999 per meal. The District will not participate in the Wisconsin School Day Milk program in 2019-20 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 2019-20 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 41,286 meals in June, July, and August of 2019.

The total budgeted revenues for 2019-20 are \$5,295,985.

Expenses

Salaries for Food Service staff increased by 2.70% 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. All Point of Sale computers are scheduled for replacement in 19-20. Adams Elementary kitchen is scheduled to be enlarged and remodeled during the Summer 2020. Both projects are estimated to be \$560,000.

The total budgeted expenses for 2019-20 are \$5,457,625. A deficit is budgeted in the amount of \$161,640.

SCHOOL DISTRICT OF JANESVILLE
FOOD SERVICE FUND 50
2019-20 BUDGET DRAFT

SUMMARY OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	2017-18 Actual	2018-19 Actual	2019-20 Budget	% Increase (Decrease)
<u>REVENUE</u>				
Payment for Milk & Meals	\$ 1,167,547	\$ 1,081,355	\$ 1,131,200	4.41%
Reimbursement from State Sources	116,183	115,606	115,000	-0.53%
Reimbursement from Federal Sources	3,915,973	4,039,549	4,012,735	-0.67%
Interest Income	441	36,155	10,000	-261.55%
Miscellaneous	37,659	28,413	27,050	-5.04%
TOTAL REVENUE	\$ 5,237,803	\$ 5,301,079	\$ 5,295,985	-0.10%
<u>EXPENDITURES</u>				
Salaries & Wages	\$ 1,673,333	\$ 1,754,987	\$ 1,745,973	-0.52%
Benefits	446,140	456,323	337,408	-35.24%
Purchased Services	110,541	221,850	115,100	-92.75%
Food & Supplies	2,685,764	2,847,805	2,800,244	-1.70%
Equipment/Rentals	103,690	155,488	431,900	64.00%
Miscellaneous	26,866	27,688	27,000	-2.55%
TOTAL EXPENDITURES	\$ 5,046,334	\$ 5,464,140	\$ 5,457,625	-0.12%
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	\$ 191,470	\$ (163,061)	\$ (161,640)	
FUND BALANCE, JULY 1	1,558,886	1,750,356	1,587,295	
FUND BALANCE, JUNE 30	\$ 1,750,356	\$ 1,587,295	\$ 1,425,655	

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 2019-20 are unknown at budget preparation.

SCHOOL DISTRICT OF JANESVILLE
PRIVATE BENEFIT TRUST FUND 72
2019-20 BUDGET DRAFT

SUMMARY OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	2016-17 Actual	2017-18 Actual	2018-19 Actual	2019-20 Budget
<u>REVENUE</u>				
Interest & Sale of Stock Proceeds	\$ 34,662	\$ 20,629	\$ 33,620	-
TOTAL REVENUE	\$ 34,662	\$ 20,629	\$ 33,620	-
<u>EXPENDITURES</u>				
Bidwell Scholarships	\$ 1,999	\$ -	-	-
Kapek Scholarships	1,000	-	2,000	-
Craig Scholarships	7,850	6,450	14,800	-
Craig Exelon Scholarships	-	-	-	-
Parker Scholarships	4,172	4,250	4,557	-
Parker Thor Scholarships	792	500	500	-
TAGOS Scholarships	500	500	500	-
Loss on Investments	-	-	-	-
TOTAL EXPENDITURES	\$ 16,312	\$ 11,700	\$ 22,357	-
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	\$ 18,350	\$ 8,929	11,263	-
FUND BALANCE, JULY 1	221,100	239,450	248,380	259,642
EXPENDABLE FUND BALANCE, JUNE 30				
Bidwell Scholarships	65,498	73,633	82,581	82,581
Kapek Scholarships	32,211	32,538	31,179	31,179
Craig Scholarships	-	-	600	600
Thor Scholarships	5,460	5,016	4,620	4,620
Parker Scholarships	600	600	3,204	3,204
TAGOS Scholarships	1,507	1,776	2,060	2,060
Craig Exelon Scholarships	23,155	23,797	24,482	24,482
NONEXPENDABLE PRINCIPAL	111,019	111,019	111,019	111,019
FUND BALANCE, JUNE 30	\$ 239,450	\$ 248,380	\$ 259,642	259,642

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.

The District made a Board approved contribution of return of unused phone funds in the amount of \$1,100,000 in 2018-19.

As of June 30, 2015 the District became privately insured for health insurance. This change results 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 2018-19 budget as calculated by the actuarial study was \$410,948.

The estimated Implicit Rate Subsidy for the 2019-20 budget calculated by the actuarial study is \$323,778.

The District did not budget funds to cover contributions for the pay-as-you-go.

No additional contribution is planned at this time.

SCHOOL DISTRICT OF JANESVILLE
EMPLOYEE BENEFIT TRUST FUND 73
2019-20 BUDGET DRAFT

SUMMARY OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	2016-17 Actual	2017-18 Actual	18-19 Actual	19-20 Budget
<u>REVENUE</u>				
District Contribution to Employee Benefit Trust	\$ 2,483,750	\$ 2,592,468	\$ 1,183,147	0
Interest Earnings	30,234	34,075	62,673	50,000
Employee Contribution	73,384	98,478	145,208	115,630
Gain/Loss on Investment	2,032	18,111	53,932	0
TOTAL REVENUE	\$ <u>2,589,400</u>	\$ <u>2,743,131</u>	\$ <u>1,444,960</u>	\$ <u>165,630</u>
<u>EXPENDITURES</u>				
Trust Fund Disbursements	1,889,116	2,050,877	1,979,675	1,596,090
TOTAL EXPENDITURES	\$ <u>1,889,116</u>	\$ <u>2,050,877</u>	\$ <u>1,979,675</u>	\$ <u>1,596,090</u>
EXCESS OF REVENUE OVER (UNDER)				
EXPENDITURES	\$ 700,283	\$ 692,254	\$ -534,714	\$ -1,430,460
FUND BALANCE, JULY 1	<u>3,374,903</u>	<u>4,075,186</u>	<u>4,767,440</u>	<u>4,232,726</u>
FUND BALANCE, JUNE 30	\$ <u>4,075,186</u>	\$ <u>4,767,440</u>	\$ <u>4,232,726</u>	\$ <u>2,802,266</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	2018-19
REVENUE	FY Activity	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	79,107.99

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 in 2017-18. The balance to spend is \$2,230.

Another initiative of the District is to fund Early Literacy for Rock County residents. A tax levy of \$50,000 has been included in this budget for this initiative.

SCHOOL DISTRICT OF JANESVILLE
COMMUNITY PROGRAM AND SERVICES FUND 80
2019-20 BUDGET DRAFT

SUMMARY OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	2017-18 Actual	2018-19 Actual	2019-20 Budget
<u>REVENUE</u>			
Donations-Bags of Hope	\$ 75,652	\$ 79,108	-
Tax Levy-Early Literacy	-	-	50,000
Donations-#KicksforKids	11,072	465	-
TOTAL REVENUE	\$ <u>75,652</u>	\$ <u>79,108</u>	<u>-</u>
<u>EXPENDITURES</u>			
BOH-Purchased Services	\$ 300	\$ 732	-
BOH-Food	45,262	42,155	-
BOH-Kwik Trip Cards	28,389	34,841	-
Early Literacy-Books	-	-	50,000
LDA Kicks-Shoes	9,307	-	-
TOTAL EXPENDITURES	\$ <u>73,651</u>	\$ <u>76,996</u>	<u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ 2,001	\$ 2,112	-
FUND BALANCE BOH, JULY 1	<u>11,767</u>	<u>13,468</u>	<u>14,848</u>
FUND BALANCE BOH, JUNE 30	\$ <u><u>13,468</u></u>	\$ <u><u>14,848</u></u>	\$ <u><u>14,848</u></u>
FUND BALANCE LDA KICKS, JULY 1	<u>-</u>	<u>1,765</u>	<u>2,230</u>
FUND BALANCE LDA KICKS, JUNE 30	\$ <u><u>1,765</u></u>	\$ <u><u>2,230</u></u>	\$ <u><u>2,230</u></u>
FUND BALANCE EARLY LITERACY, JULY 1	<u>-</u>	<u>-</u>	<u>-</u>
FUND BALANCE EARLY LITERACY, JUNE 30	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>
FUND BALANCE, JULY 1	<u>11,767</u>	<u>15,233</u>	<u>17,078</u>
FUND BALANCE, JUNE 30	\$ <u><u>15,233</u></u>	\$ <u><u>17,078</u></u>	\$ <u><u>17,078</u></u>

99 COOPERATIVE FUND

This fund is used to account for expenditures made by a host district for programs made available to other districts through a 66.0301 agreement or similar instrument.

The funds received from dues from other Districts in the conference are held in the 99 Cooperative agreements fund.

The District was fiscal agent for Big Eight Athletics Conference beginning in 2018-19, and continues to be for 2019-20. The dues collected is spent each year.

**SCHOOL DISTRICT OF JANESVILLE
COOPERATIVE FUND 99
2019-20 BUDGET DRAFT**

SUMMARY OF REVENUE, EXPENDITURES AND CHANGES IN FUND BALANCE

	2018-19 Actual	2019-20 Budget
REVENUE		
Conference Dues	\$ 30,000	\$ -
TOTAL REVENUE	\$ <u>30,000</u>	\$ <u>-</u>
EXPENDITURES		
Purchased Services	\$ 30,000	\$ -
TOTAL EXPENDITURES	\$ <u>30,000</u>	\$ <u>-</u>
EXCESS OF REVENUE OVER (UNDER) EXPENDITURES	\$ -	\$ -
FUND BALANCE, JULY 1	<u>-</u>	<u>-</u>
FUND BALANCE, JUNE 30	\$ <u><u>-</u></u>	\$ <u><u>-</u></u>