

SCHOOL DISTRICT OF WISCONSIN DELLS

SPECIAL SCHOOL BOARD MEETING

THURSDAY, OCTOBER 27, 2016

6:00 p.m.

HIGH SCHOOL LIBRARY-MEDIA CENTER

Wisconsin Dells High School

520 Race Street

Wisconsin Dells, WI 53965

"This meeting is a meeting of the Board of Education in public for the purpose of conducting the School District's business and is not to be considered a public community meeting. There is a time for public participation during the meeting as indicated in the agenda."

"Upon request to the District Administrator, submitted twenty-four (24) hours in advance, the District shall make reasonable accommodation including the provision of informational material in an alternative format for a disabled person to be able to attend this meeting."

AGENDA

- 1.0 Call to Order
- 2.0 Roll Call (Kathy Anderson, John Campbell, Jennifer Gavinski, James McClyman, Robert McClyman, Joey Van Dinter and Jesse Weaver)
- 3.0 Approval of Agenda
- 4.0 Public Comment/General Subject Matter Discussion
- 5.0 New Business
 - 5.1 Consideration of 2016-17 Budget
 - 5.2 Consideration of 2016-17 Tax Levy
- 6.0 Adjourn

Posted October 25, 2016

BUDGET AND LEVY INFORMATION OCTOBER 27, 2016

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5.1 Action – 2016-17 Budget

Enclosed please find the following 2016-17 budget and tax levy informational documents:

- a. Revised 2016-17 Revenue Limit Worksheet
- b. DPI 2016-17 General Aid Certification
- c. Revised 2016-17 Budget Adoption Document

These factors affected the budgets recommended for approval:

- ◀ **Membership:** The District's Third Friday in September Membership Count (1705 FTE students), plus .4 of the summer school membership (12 FTE students), results in a 2016 September Revenue Limit membership count of 1717 FTE students, which is 33 FTE students **lower** than projected at the Annual Meeting. This results in a **2016-17 Membership of 1,748**, which is **11 FTE lower** than projected at the Annual Meeting. Because of this dip in membership, the District is eligible for two non-recurring exemptions – Hold Harmless Exemption (\$166,289) and Declining Enrollment Exemption (\$166,288).
- ◀ **Prior Year Open Enrollment Exemption:** The District is eligible for an exemption to the revenue limit for students who open enrolled out of the district who were not included in the membership at the time the levy was certified last year. The amount of the exemption is **\$35,670**. This amount was unknown at the time of the Annual Meeting, and was not included in the revenue limit calculation at that time.
- ◀ **State Aid:** The District will receive a total of \$597,144 in Equalization Aid, which is **\$124,627 less** than projected at the Annual Meeting. The District is eligible to receive State Aid to High Poverty Districts in the amount of \$116,918. Similar to General Equalization Aid, this additional aid also reduces the amount levied under the revenue limit. Equalized value per member is one of the factors used in determining the amount of aid a district receives. The District's equalized value decreased by 1.02%, after an 8.37% increase last year. A 2.0% increase was projected at the time of the Annual Meeting.

Here are some key factors that have changed since the Annual Meeting in August:

<u>Enrollment Data</u>	<u>Annual Meeting</u>	<u>3rd Friday</u>	<u>Change</u>
September FTE Membership	1,738	1,705	- 33
40% of Summer School FTE Membership	12	12	0
Total September 2016 FTE Membership	1,750	1,717	- 33
Revenue Limit 3-Year Membership Multiplier	1,759	1,748	- 11

<u>REVENUE LIMIT DATA:</u>			Levy Impact
<i>Base Revenue Limit</i>	17,264,648	17,264,648	0
+ Declining Enrollment Exemption	58,690	166,288	+ 107,598
+ Prior Year Open Enrollment Exemption	0	35,670	+ 35,670
+ Transfer of Service Exemption	0	23,153	+ 23,153
+ Referendum to Exceed Revenue Limit	0	0	0
<i>Adjusted Revenue Limit</i>	17,323,338	17,489,759	+ 166,421
+ Equalized & High Poverty Aid	838,689	714,062	+ 124,627
- Computer Aid	29,295	30,557	- 1,262
<i>General Fund Tax Levy</i>	16,455,354	16,745,140	+ 289,786

In the space below, I have tried to compare the budgets that were presented at the annual meeting to the revised budget presented for Board consideration this evening.

<u>Fund Revenue Budgets</u>	<u>Annual Meeting</u>	<u>Recommended 2016-17 Budgets</u>	<u>Change</u>
10 – General Fund	19,961,886	20,249,036	+ 287,150
21 – Special Revenue Trust Fund	0	12,970	+ 12,970
27 – Special Project	2,546,102	2,625,554	+ 79,452
29 – Native American Education	30,356	30,356	0
39 – Debt Service	243,652	243,885	+ 233
40 – Capital Project Fund	0	0	0
50 – Food Service	841,074	834,275	- 6,799
72 – Scholarship Fund	5,025	5,025	0
73 – Employee Benefit Trust Fund	927,785	927,785	0
80 – Community Service	16,928	0	-16,928

<u>Fund Expenditure Budgets</u>	<u>Annual Meeting</u>	<u>Recommended 2016-17 Budgets</u>	<u>Change</u>
10 – General Fund	19,961,886	20,249,036	+ 287,150
21 – Special Revenue Trust Fund	0	21,124	+ 21,124
27 – Special Project	2,546,102	2,625,554	+ 79,452
29 – Native American Education	30,356	30,356	0
39 – Debt Service	259,863	259,863	0
40 – Capital Project Fund	0	0	0
50 – Food Service	841,074	834,275	- 6,799
72 – Scholarship Fund	7,200	7,200	0
73 – Employee Benefit Trust Fund	692,785	692,785	0
80 – Community Service	16,928	0	-16,928

I recommend the Board approve the above-listed “Recommended 2016-17 Budgets” for Funds 10, 21, 27, 29, 39, 40, 50, 72, 73, and 80.

BUDGET CHANGES SINCE THE ANNUAL MEETING

After consulting with the DPI and the District's auditor, we are recommending that we discontinue the use of Fund 80 – Community Service Fund at this time, and the revised budgets reflect that recommendation. The state-wide use of Fund 80 – Community Service Fund has been increasingly scrutinized since the levy that is allowed for its operation was moved to outside of the revenue limit. The District has not levied for Fund 80 since the 2012-13 fiscal year and maintains over \$25,000 in fund balance. The District historically used the fund to record transactions related to facility rental – mostly JAG rentals, the driver education program and the climbing facilities. There has been no activity related to the climbing facilities since 2011-12. It is appropriate to code transactions related to facility use to either the General Fund or Community Service. The driver education program is not being run as a community program and needs to be moved back the General Fund. The revenues and expenditures related to these programs have been budgeted in Fund 10 – General Fund. The DPI has recommended that we leave the fund balance in Fund 80 for one or two years. After that time, if no other programs come up that would necessitate the use of the fund, we will do a residual transfer into the General Fund.

2016-17 REVENUE BUDGETS

Fund 10 – General Fund:

Property Taxes – Increase \$289,786

The amount levied in property taxes is a product of the District's revenue limit calculation. The District's overall revenue limit went up an additional \$166,421 since the Annual Meeting. Additional exemptions for declining enrollment, prior year open enrollment and transfer of service make up the increase. The amount of property taxes to be levied goes up by the increase in the revenue limit. The amount of certified equalization aid was reduced by \$124,627, and the amount of the reduction is made up in property taxes. And additionally, the amount of the State Aid for Exempt Computers went down by \$1,262, and that amount reduces the amount of property taxes to be levied.

Interest Earnings – Increase \$3,000

Based on balances in District accounts, I am anticipating higher interest earnings than originally budgeted for.

Other Revenues from Local Sources – Increase \$16,928

Increased for rental receipts and fees anticipated from Fund 80 – Community Service Fund.

Open Enrollment – Decrease \$28,660

The original budget for open enrollment was based on existing students continuing to attend in SDWD through the program and also took into account all of the new applications received during the regular application window last spring, which were approved in May. The adjustment reflects the actual students who were attending in the District through the program as of the 3rd Friday in September count date.

Transit of Federal Aids – Decrease \$578

This decrease is based on an updated Carl Perkins Grant amount.

State Sources – Decrease \$142,955

Besides our state equalization aid being reduced by \$124,627, we will also see a reduction in the projected amount of per pupil adjustment aid, which is based on the rolling membership average as calculated for the revenue limit. That average went down based on our 3rd Friday in September count, so the amount of aid is also reduced by \$2,250. DPI also changed the accounting for the per pupil adjustment aid from source 610 State Aid to 695 Other State Sources. There were also fewer than originally projected economically disadvantaged students reported by our elementary schools for our SAGE enrollment counts for kindergarten through 3rd grades, resulting in a reduction in the anticipated aid for that program by \$17,580. Also, at this time, we are projecting a small increase in the Educator Effectiveness grant program of \$240 and an increase in the Exempt Computer Aid of \$1,262, as calculated in the revenue limit worksheet.

Federal Sources – Increase \$11,574

We are anticipating \$2,745 more in Title III Part A English Language Learners and \$8,829 more in Title I A Basic grant revenues than originally budgeted.

Other Financing – Increase \$111,475

This is the amount of proceeds received from the sale of a portion of the school forest.

Other Revenues – Increase \$26,580

This is an update in the reimbursements anticipated through the federal E-Rate program.

Fund 20 – Special Project Fund:**Donations – Increase \$12,970**

Donations are not a given revenue source, so the budget reflects actual donations received so far this year.

Operating Transfers – Increase \$61,345

Since the Annual Meeting, the operating deficit in Fund 27 – Special Education Fund has increased due to adding an additional afternoon special education bus route to reduce the amount of bus time for special education students. In addition to the increased expenditures, there were also reductions in the anticipated handicapped aid and Medicaid reimbursements which cause the amount of the operating transfer to be more.

Handicapped Aid – Decrease \$38,457

The handicapped aid amount for 2016-17 is based on the amount of aidable expenditures related to services provided for the 2015-16 school year. Since June, when the preliminary budget was approved, final expenditures for 2015-16 have been reported and there is now a lesser amount of aid expected.

Federal Revenues - Increase \$56,564

There are two federal revenue budget figures that have been modified since the Annual Meeting. The amount of the IDEA Flow Through grant revenue is \$61,574 more than originally projected, mainly due to carryover of funds not spent in 2015-16 being added into the grant revenue budget. The Medicaid reimbursements budget has also been lowered by \$5,000.

Fund 39 – Referendum Debt Service Fund:

Refund of Disbursements – Increase \$233

The Qualified School Construction Bonds issued in 2010 for the Spring Hill Elementary addition were eligible for an interest rebate from the IRS, which resulted in a net zero percent interest rate for those bonds. However, when the federal government enacted the American Taxpayer Relief Act of 2012 and implemented sequestration effective for 2013, the amount of the rebate was reduced. The new Sequestration Rate, impacting the 2016-17 fiscal year, was announced in August. It was less than originally anticipated and will result in the additional \$233 in rebates.

Fund 50 – Food Service Fund:

Revenues from Local Sources – Decrease \$4,499

Minor adjustments were made to anticipated receipts for student and adult meals charges. Catering receipts are also anticipated to be \$1,500 less than originally budgeted.

Federal Revenues – Decrease \$2,300

Estimated National School Lunch aid received for the number of meals served was increased by \$3,000. The estimated aid for participation in the After School Snack program was increased by \$700. And, the amount of aid for participation in the Summer Food Service Program is \$6,000 less than originally budgeted for.

Fund 80 – Community Service Fund:

Revenues from Local Sources – Decrease \$16,928

Budgets for programs operated in this fund, including driver education and facility use, have been moved to Fund 10 – General Fund.

2016-17 EXPENDITURE BUDGETS

Fund 10 – General Fund:

Salary & Fringe Benefits – Increase \$64,755

The salary and fringe benefit budgets presented at the Annual Meeting were a best estimate since most of the hiring happens after June when the preliminary budget is approved for presenting at the Annual Meeting. Overall, the District's salary & benefits budgets, including special education, were reduced by more than \$400,000 from 2015-16. Much of that reduction was built into the preliminary budget approved at the Annual Meeting. As final hirings were made, the budgets were adjusted for final contract amounts and benefits taken by our new staff. The District hired for three administrative positions, reduced by a full FTE in the technology department instead of a partial FTE, and needed to hire a part-time high school math and language teacher and those items also impacted the final budget figures.

Instructional – Non-Salary & Benefits – Increase \$43,907

Most of the increase in this area of the budget were adjustments for grant funding and movement of funding between accounts in the Technology Department budget. In addition, the budget for the driver education program, moved from Fund 80 – Community Service, has been added to this area of the budget.

Support Services – Non-Salary & Benefits – Increase \$304,769

Mr. Steinhorst has requested an additional bus for the fleet. An additional special education bus route was added this fall in the afternoon and there have been times already when there are no spare buses available if the need arises.

In addition, Mr. Walsh has brought forward a request to replace the Buildings & Grounds (B&G) Department's 2002 Ford F250. The District's mechanic has recommended its replacement due to the rusty condition of the body and the increased cost to maintain that vehicle. The truck is used for snow plowing, in addition to its everyday use. A portion of the projected cost was shifted in the B&G budget to the appropriate account for that cost and an additional amount was added to that part of the budget to cover the remaining amount. Adjustments were also made to the custodial supply and utility budgets based on historical and anticipated spending.

The technology budget was also increased to correct the amount of the budget for E-rate reimbursable expenditures that were approved by the Schools & Libraries Division. A portion of the increase in this area of the budget is offset by an increase in the revenue budget for the reimbursements.

Non-Program Transactions – Decrease \$126,281

Since the Annual Meeting, the operating deficit in Fund 27 – Special Education Fund has increased by \$61,345. That transfer is an expenditure in Fund 10 – General Fund and a revenue in Fund 27 – Special Education Fund. The increase is due to an additional afternoon special education bus route, and reductions in anticipated handicapped aid and Medicaid reimbursements.

The original budget for open enrollment was based on existing resident students continuing to attend in other districts through the program and also took into account all of the new applications during the regular application window last spring. The reduction of \$192,476 reflects the amount of the aid transfer for resident students who were actually attending in other districts through the program as of the 3rd Friday in September count date.

Fund 20 – Special Project Fund:

Salary & Fringe Benefits – Increase \$47,593

As final hirings were made for teaching positions and new teaching assistant positions, the budgets were adjusted for final wage amounts and benefits taken by our new staff. In addition, adaptive physical education classes were added to better serve our students with disabilities, so a portion of the teacher's salary and benefits was moved from Fund 10 – General Fund to Fund 27 – Special Education Fund.

Non-Salary & Fringe Benefits

The net increase in this area of the budget is due to anticipated spending of grant funds, including an additional \$6,000 for consultants for staff development and \$27,000 for Chromebooks for special education. There were also adjustments to increase the donations fund budget by \$10,270 to reflect anticipated spending of donation receipts, both received thus far this fiscal year and from fund balance for those received in prior years but not yet expended.

Fund 39 – Referendum Debt Service Fund:

No change in the debt service expenditure budget.

Fund 50 – Food Service Fund:

Adjustments, including a \$2,849 reduction in the overall food budget and a \$3,950 reduction in the non-instructional software budgets have been made.

Fund 80 – Community Service Fund:

Budgets of \$16,928 for programs operated in this fund, including driver education and facility use, have been moved to Fund 10 – General Fund.

5.2 Action – 2016-17 Tax Levy

The following chart compares the tax levy that was presented at the Annual Meeting to the tax levy that is being recommended this evening.

<u>Fund</u>	<u>Annual Meeting</u>	<u>Proposed Tax Levy</u>	<u>Change</u>	
10 – General	16,455,354	16,745,140	+ 289,786	
38 – Non-Ref Debt Service	0	0	0	
39 – Referendum Debt Service	200,000	200,000	0	
Charge-Back of Uncollected Taxes	467	467	0	
Total Tax Levy	16,655,821	16,945,607	+ 289,786	
Equalized Property Value	2,246,612,065	2,180,059,392	- 66,552,673	(- 2.96%)
Mill Rate	.007414	.007773	+ .000359	

The following chart compares the 2015-16 tax related information to the tax levy proposed for 2016-17:

<u>Fund</u>	<u>2015-16 Tax Levy</u>	<u>Proposed Tax Levy</u>	<u>2016-17 Change</u>	
10 – General	16,558,396	16,745,140	+ 186,744	
38 – Non-Ref Debt Service	140,993	0	- 140,993	
39 – Referendum Debt Service	210,675	200,000	- 10,675	
Charge-Back of Uncollected Taxes	303	467	+ 164	
Total Tax Levy	16,910,367	16,945,607	+ 35,240	(+ 0.21%)
Equalized Property Value	2,202,560,848	2,180,059,392	- 22,501,456	(- 1.02%)
Mill Rate	.007678	.007773	+ .000095	(+ 1.24%)

I recommend the Board approve a total tax levy of \$16,945,607 for the 2016-17 school year.

DEPARTMENT OF PUBLIC INSTRUCTION

2016-17 REVENUE LIMIT WORKSHEET

2016-2017 Revenue Limit Worksheet		
1. 2015-16 Base Revenue (Funds 10, 38, 41)	(from left)	17,264,648
2. Base Sept Membership Avg (13+.4ss, 14+.4ss, 15+.4ss/3)	(from left)	1,765
3. 2015-16 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,781.67
4. 2016-17 Per Member Change (A+B+C)		0.00
A. Allowed Per-Member Change	0.00	
B. Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0	0	
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5. 2016-17 Maximum Revenue / Member (Ln 3 + Ln 4)		9,781.67
6. Current Membership Avg (14+.4ss, 15+.4ss, 16+.4ss/3)	(from left)	1,748
7. 2016-17 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	17,264,648
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	17,098,359	
B. Hold Harmless Non-Recurring Exemption	166,289	
8. Total 2016-17 Recurring Exemptions (A+B+C+D+E)	(rounded)	23,153
A. Prior Year Carryover	0	
B. Transfer of Service	23,153	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
D. Federal Impact Aid Loss (2014-15 to 2015-16)	0	
E. Recurring Referenda to Exceed (If 2016-17 is first year)	0	
9. 2016-17 Limit with Recurring Exemptions (Ln 7 + Ln 8)		17,287,801
10. Total 2016-17 Non-Recurring Exemptions (A+B+C+D+E+F+G+H)		201,958
A. Non-Recurring Referenda to Exceed 2016-17 Limit	0	
B. Declining Enrollment Exemption for 2016-17 (from left)	166,288	
C. Energy Efficiency Net Exemption for 2016-17 (see pg 4 for details)	0	
D. Adjustment for Refunded or Rescinded Taxes, 2016-17	0	
E. Prior Year Open Enrollment (uncounted pupil[s])	35,670	
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0	
G. Environmental Remediation Exemption	0	
H. Private School Voucher Aid Deduction per 2015 Act 289	0	← Cell is locked.
11. 2016-17 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		17,489,759
12. Total Aid to be Used in Computation (12A + 12B)		714,062
A. 2016-17 October 15 General Aid Certification → Cell is locked.	597,144	
B. State Aid to High Poverty Districts (not all districts)	116,918	
PRIOR TO SETTING LEVY, DOUBLE CHECK THAT YOU ARE USING THE OCT 15 CERT. IN LINE 12A.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		16,775,697
(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		
14. Total Limited Revenue To Be Used (A+B+C)	Not > line 13	16,775,697
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 including Src 211 & Src 691	16,775,697	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fnd 38 Src 211	0	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 211	0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		200,467
A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 211)	200,000	
B. Community Services (Fnd 80 Src 211)	0	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	467	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)		16,976,164
17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered		30,557
18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2016-17 Budget		16,745,140
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
19. Total Fall, 2016 All Fund Tax Levy (14B + 14C + 15 + 18)		16,945,607
Line 19 is the total levy to be apportioned in the PI-401.		Levy Rate = 0.00777300

Worksheet is available at: http://sfs.dpi.wi.gov/sfs_revlimworksheet

**DEPARTMENT OF PUBLIC INSTRUCTION
2016-17 REVENUE LIMIT WORKSHEET**

DISTRICT:	Wisconsin Dells	▼	6678	▼
DATA AS OF 10/24/2016, 7:45 AM				
Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 15-16 Revenue Limit				
2015-16 General Aid Certification (15-16 Line 12A, src 621)	+		700,749	
2015-16 Computer Aid Received (15-16 Line 17, Src 691)	+		30,338	
2015-16 Hi Pov Aid (15-16 Line 12B, Src 628)	+		116,918	
2015-16 Fnd 10 Levy Cert (15-16 Line 18, Levy 10 Src 211)	+		16,558,396	
2015-16 Fnd 38 Levy Cert (15-16 Line 14B, Levy 38 Src 211)	+		140,993	
2015-16 Fnd 41 Levy Cert (15-16 Line 14C, Levy 41 Src 211)	+		0	
2015-16 Aid Penalty for Over Levy (15-16 FINAL Rev Limit Wksht)	-		0	
2015-16 Total Levy for All Levied Non-Recurring Exemptions*	-		282,746	
*NET 2016-17 Base Revenue Built from 15-16 Data (Line 1)	=		17,264,648	
<p>*For 2015-16 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expenditures, Environmental Remediation, Adjustment for New choice Pupils in 2015-16)</p>				
September & Summer FTE Membership Averages				
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.				
Line 2: Base Avg: (13+.4ss)+(14+.4ss)+(15+.4ss) / 3 =			1,765	
	2013	2014	2015	
Summer fte:	12	11	19	
% (40,40,40)	5	4	8	
Sept fte:	1,765	1,777	1,737	
Total fte	1,770	1,781	1,745	
Line 6: Curr Avg: (14+.4ss)+(15+.4ss)+(16+.4ss) / 3 =			1,748	
	2014	2015	2016	
Summer fte:	11	19	29	
% (40,40,40)	4	8	12	
Sept fte:	1,777	1,737	1,705	
Special Needs Vouchers	0	0	0.00	← Cell is locked.
Total fte	1,781	1,745	1,717	
Line 10B: Declining Enrollment Exemption =			166,288	
Average FTE Loss (Line 2 - Line 6, if > 0)			17	
X 1.00 =			17	
X (Line 5, Maximum 2016-2017 Revenue per Memb) =			9,781.67	
Non-Recurring Exemption Amount:			166,288	
Line 17: State Aid for Exempt Computers =			30,557	
Line 17 = A X (Line 16 / C) (to 8 decimals)			Round to Dollar	
2016 Property Values (actuals have been loaded below)				
A. 2016 Exempt Computer Property Valuation Required	+		3,931,200	
B. 2016 TIF-Out Tax Apportionment Equalized Valuation	+		2,180,059,392	
C. 2016 TIF-Out Value plus Exempt Computers (A + B)	=		2,183,990,592	
<p><i>Computer aid replaces a portion of proposed Fund 10 Levy</i> Src 691 = Computer Value X (Proposed Levy / (TIF-Out Val + Computer Value))</p>				
CELL COLOR KEY: Auto-Calc DPI Data District-Entered				
Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.				

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
OCTOBER 15 CERTIFICATION OF 2016-17 GENERAL AID**

USING 2015-16 MEMBERSHIP, 2015-16 PI-1506-AC REPORTS & 2015 EQUALIZED VALUES (CERT MAY 2016)

Wisconsin Dells 6678

PART A: 2015-16 AUDITED MEMBERSHIP

A1 3RD FRI SEPT 15 MEMBERSHIP* (include Youth Challenge)	1,736.00
A2 2ND FRI JAN 16 MEMBERSHIP* (include Youth Challenge)	1,708.00
A3 TOTAL (A1 + A2)	3,444.00
A4 AVERAGE (A3/2) (ROUNDED)	1,722.00
A5 SUMMER 15 FTE EQUIVALENT* (ROUNDED)	19.00
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	-1.00
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.00
A6C STATEWIDE CHOICE PUPILS NEW IN 2015-16	0.00
A7 AID MEMBERSHIP (A4+A5+A6+A6A+A6B) (ROUNDED)	1,740.00

* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2015-16 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC REPORT)

B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	19,976,948.65
B2 PROP TAX + COMPUTER AID	10R 210 + 691	-	16,686,752.92
B3 GENERAL STATE AID	10R 000000 620	-	817,667.00
B4 NON-DED IMPACT AID	(DPI AMOUNT)	-	0.00
B5 REORG SETTLEMENT	10R 000000 850	-	0.00
B6 LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7 LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	2,472,528.73

PART C: 2015-16 NET COST OF GENERAL FUND (PI-1506-AC REPORT)

C1 TOTAL GF EXPENDITURES	10E 000000 000	+	18,920,216.66
C2 INT SRVC TRANSFER	10E 411000 838+839	-	0.00
C3 REORG SETTLEMENT	10E 491000 950	-	0.00
C4 REFUND PRIOR YEAR REV	10E 492000 972	-	467.08
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	18,919,749.58
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	2,472,528.73
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	16,447,220.85

PART D: 2015-16 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC REPORT)

D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	395,968.57
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3 PROPERTY TAXES	38R + 39R 210	-	351,668.00
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5 NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	44,300.57
D7 TOTAL EXPENDITURES	38E + 39E 000	+	405,494.42
D8 AIDABLE FUND 41 EXP	(DPI AMOUNT)	+	0.00
D9 REFINANCING	38E + 39E 282000	-	0.00
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11 NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	=	361,193.85

PART E: 2015-16 SHARED COST (PI-1506-AC REPORT)

E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	16,808,414.70
E2 COSTS INDIGENT TRANSPORTATION AND/OR OTHER		-	0.00
E3 IMPACT AID NON-DEDUCTIBLE		-	0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		=	16,808,414.70

GUARANTEES FOR OCT 15 CERT:	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,146,821	3,440,463	1,720,231
TERTIARY (G11)	558,546	1,675,638	837,819

2016-17 OCT 15 CERTIFICATION

PART E: 2015-16 SHARED COST - CONTINUED

E5 =	16,808,414.70
E6 PRIMARY COST CEILING PER MEMBER	1,000
E7 PRIMARY CEILING (A7 * E6)	1,740,000.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)	1,740,000.00
E9 SECONDARY COST CEILING PER MEMBER	9,539
E10 SECONDARY CEILING (A7 * E9)	16,597,860.00
E11 SECONDARY SHARED COST (LESSER OF E5 OR E10) - E8)	14,857,860.00
E12 TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)	210,554.70
SHARED COST PER MEMBER =	\$9,660

PART F: EQUALIZED PROPERTY VALUE

F1 2015 EQUALIZED VALUE (CERT MAY 16) + EXEMPT COMPUTER VALUE	2,203,687,638
VALUE PER MEMBER =	1,266,487

PART G: 2016-17 EQUAL AID BY TIER: USING 2015-16 PI-1506-AC REPORT DATA

G1 PRIMARY GUARANTEED VALUE PER MEMBER	1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)	3,358,200,000
G3 PRIMARY REQUIRED RATE (E8 / G2)	0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)	1,154,512,362
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	598,187.49
G6 SECONDARY GUARANTEED VALUE PER MEMB	1,146,821
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	1,995,468,540
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00744580
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	-208,219,098
G10 SECONDARY EQUALIZATION AID (G8 * G9)	-1,550,357.76
G11 TERTIARY GUARANTEED VALUE PER MEMB	558,546
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	971,870,040
G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00021665
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	-1,231,817,598
G15 TERTIARY EQUALIZATION AID (G13 * G14)	-266,873.28

PART H: 2016-17 OCTOBER 15 CERTIFICATION OF EQUALIZATION AID

H1 2016-17 EQUALIZATION AID ELIGIBILITY (G5+G10+G15) NOT< 0	598,187.00
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)	0.00
H2A PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE	0.00
H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Line H1 * -0.0135749109)	-8,120.00
H4 2015-16 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID	0.00
H5 PRIOR YEAR (2015-16) DATA ERROR ADJUSTMENT	0.00
H6 2016-17 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4+H5)	590,067

***** PART I: 2016-17 OCT 15 CERT - SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY *****

I1 2016-17 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 AID ELIGIBILITY	7,174.00
I2A PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)	0.00
I2B MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (Line I1 * -0.0135749109)	-97.00
I2C 2015-16 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID	0.00
I3 2016-17 SPEC ADJ AID and/or CHAP 220-OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)	7,077.00
I4 2015-16 OCT-TO-FINAL ADJUSTMENT, CHOICE/CHARTER DEDUCTION	0.00
I5 2016-17 OCT 15 CERT OF GENERAL AID (H6+I3+I4)	597,144

DISTRICTS ARE REMINDED THAT THE OCTOBER 15, 2016 GENERAL AID CERTIFICATION MUST BE USED IN THE REVENUE LIMIT COMPUTATION AND SETTING THE FALL, 2016 LEVY.
THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE I1 CAN BE FOUND IN THE "BREAKDOWN OF LINE I1" TAB IN THIS EXCEL WORKBOOK.
COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

BUDGET ADOPTION 2016-2017			
GENERAL FUND (FUND 10)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
Beginning Fund Balance (Account 930 000)	4,350,617.86	5,111,016.97	6,167,748.96
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	171,786.58	147,357.74	147,357.74
Ending Fund Balance, Committed (Acct. 937 000)	45,750.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	1,044,932.03	520,242.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	3,848,548.36	4,443,417.23	6,020,391.22
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	5,111,016.97	6,167,748.96	6,167,748.96
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	16,628,872.51	16,656,414.92	16,833,607.00
240 Payments for Services	419.73	0.00	500.00
260 Non-Capital Sales	10,332.00	136,852.74	540.00
270 School Activity Income	21,772.50	23,379.00	20,000.00
280 Interest on Investments	5,009.05	13,277.07	12,000.00
290 Other Revenue, Local Sources	35,585.16	33,866.40	49,183.00
Subtotal Local Sources	16,701,990.95	16,863,790.13	16,915,830.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	5,134.61	0.00
340 Payments for Services	439,772.00	436,733.50	490,670.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	439,772.00	441,868.11	490,670.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	19,882.87	24,406.05	11,922.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	19,882.87	24,406.05	11,922.00
State Sources			
610 State Aid -- Categorical	414,069.03	416,331.91	147,000.00
620 State Aid -- General	803,305.00	817,667.00	714,062.00
630 DPI Special Project Grants	25,320.00	21,508.41	13,360.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	662,234.11	649,330.97	630,460.00
660 Other State Revenue Through Local Units	92,185.36	95,001.73	92,000.00
690 Other Revenue	28,457.00	30,728.00	467,757.00
Subtotal State Sources	2,025,570.50	2,030,568.02	2,064,639.00
Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	105,400.38	123,997.63	153,685.00
750 IASA Grants	376,814.57	329,168.09	398,235.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	3,283.00	7,330.48	0.00
780 Other Federal Revenue Through State	30,445.00	22,374.99	20,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	515,942.95	482,871.19	571,920.00

Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	1,277.50	44,534.58	112,475.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	1,277.50	44,534.58	112,475.00
Other Revenues			
960 Adjustments	15,564.25	0.00	0.00
970 Refund of Disbursement	159,630.24	83,797.23	76,580.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	10,950.43	5,113.34	5,000.00
Subtotal Other Revenues	186,144.92	88,910.57	81,580.00
TOTAL REVENUES & OTHER FINANCING SOURCES	19,890,581.69	19,976,948.65	20,249,036.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	3,996,435.65	3,911,041.31	3,792,024.00
120 000 Regular Curriculum	4,185,444.85	4,214,187.42	4,590,874.00
130 000 Vocational Curriculum	421,403.79	456,461.68	412,360.00
140 000 Physical Curriculum	556,621.59	555,064.77	595,210.00
160 000 Co-Curricular Activities	300,031.63	287,453.72	315,520.00
170 000 Other Special Needs	307,398.12	318,543.51	494,782.00
Subtotal Instruction	9,767,335.63	9,742,752.41	10,200,770.00
Support Sources			
210 000 Pupil Services	457,463.93	461,748.43	492,751.00
220 000 Instructional Staff Services	912,051.66	915,839.47	965,265.00
230 000 General Administration	424,930.06	414,248.50	486,465.00
240 000 School Building Administration	1,122,740.41	1,084,155.39	1,153,213.00
250 000 Business Administration	2,957,498.09	2,915,944.35	3,323,541.00
260 000 Central Services	676,125.99	654,799.73	724,682.00
270 000 Insurance & Judgments	171,093.59	177,775.89	207,766.00
280 000 Debt Services	23,521.88	17,391.99	18,500.00
290 000 Other Support Services	319,500.15	167,172.35	157,089.00
Subtotal Support Sources	7,064,925.76	6,809,076.10	7,529,272.00
Non-Program Transactions			
410 000 Inter-fund Transfers	1,603,308.26	1,476,218.39	1,605,426.00
430 000 Instructional Service Payments	694,302.69	875,361.39	903,718.00
490 000 Other Non-Program Transactions	310.24	16,808.37	9,850.00
Subtotal Non-Program Transactions	2,297,921.19	2,368,388.15	2,518,994.00
TOTAL EXPENDITURES & OTHER FINANCING USES	19,130,182.58	18,920,216.66	20,249,036.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
900 000 Beginning Fund Balance	68,449.88	124,492.85	151,988.29
900 000 Ending Fund Balance	124,492.85	151,988.29	143,834.29
REVENUES & OTHER FINANCING SOURCES	269,006.68	126,916.11	43,326.00
100 000 Instruction	208,229.41	87,671.00	33,856.00
200 000 Support Services	4,734.30	11,749.67	17,624.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	212,963.71	99,420.67	51,480.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	1,603,308.26	1,476,218.39	1,602,426.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	19,980.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	0.00	19,980.00	0.00
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	17,309.12	11,902.82	15,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	17,309.12	11,902.82	15,000.00
<i>State Sources</i>			
610 State Aid -- Categorical	522,852.00	548,890.00	509,996.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00
Subtotal State Sources	522,852.00	548,890.00	509,996.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	405,933.55	356,640.93	483,132.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	43,687.40	10,085.45	15,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	449,620.95	366,726.38	498,132.00
<i>Other Financing Sources</i>	0.00	0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
<i>Other Revenues</i>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	2,593,090.33	2,423,717.59	2,625,554.00

EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	500.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	1,832,900.23	1,714,913.42	1,845,560.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,832,900.23	1,714,913.42	1,846,060.00
Support Sources			
210 000 Pupil Services	276,606.86	219,182.24	227,651.00
220 000 Instructional Staff Services	175,291.69	181,069.80	204,290.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	186,107.79	177,157.79	121,198.00
260 000 Central Services	0.00	0.00	0.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	638,006.34	577,409.83	553,139.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	122,183.76	131,394.34	226,355.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	122,183.76	131,394.34	226,355.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,593,090.33	2,423,717.59	2,625,554.00
DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
900 000 Beginning Fund Balance	446,925.30	439,917.96	430,392.11
900 000 ENDING FUND BALANCES	439,917.96	430,392.11	414,414.11
TOTAL REVENUES & OTHER FINANCING SOURCES	322,143.45	395,968.57	243,885.00
281 000 Long-Term Capital Debt	329,150.79	405,494.42	259,863.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	329,150.79	405,494.42	259,863.00
842 000 INDEBTEDNESS, END OF YEAR	1,580,228.35	1,240,000.00	1,035,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
900 000 Beginning Fund Balance	72,421.53	63,902.61	95,240.30
900 000 ENDING FUND BALANCE	63,902.61	95,240.30	95,240.30
TOTAL REVENUES & OTHER FINANCING SOURCES	805,397.66	817,438.91	834,275.00
200 000 Support Services	813,916.58	786,101.22	834,275.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	813,916.58	786,101.22	834,275.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
900 000 Beginning Fund Balance	17,405.94	23,336.43	25,459.06
900 000 ENDING FUND BALANCE	23,336.43	25,459.06	25,459.06
TOTAL REVENUES & OTHER FINANCING SOURCES	21,960.67	17,360.87	0.00
200 000 Support Services	4,580.42	4,751.19	0.00
300 000 Community Services	11,449.76	10,487.05	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	16,030.18	15,238.24	0.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00