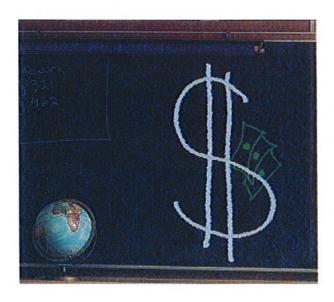


2015-2016 BUDGET

City of Menasha, Town of Menasha, City of Appleton (Winnebago, Calumet, & Outagamie Counties)



"REACHING EVERY STUDENT EVERY DAY"

TABLE OF CONTENTS

Page
Menasha Board of Education & Committee Organization
Section I – GENERAL BUDGET INFORMATION
Revenue Limit Worksheet4
General Equalization Aid Worksheet5
High Poverty Aid List for 2015-16 & 2016-176
Student Head & Membership Counts7
District Instructional & Support Staff8
Section II - BUDGET SUMMARY REVIEW BY FUND
Budget Comparison - General Fund 10 Balance Sheet9
Budget Summary-Total Revenues (All Funds)10
Budget Summary-Total Expenditures (All Funds)11
Budget Summary by Source (Fund 10) General Revenues
Budget Summary by Object (Fund 10) General Expenditures
Budget Summary by Source/Object (Fund 27) Special Education17
Budget Summary by Source/Object (Fund 38) Non-Referendum Debt18
Budget Summary by Source/Object (Fund 39) Referendum Debt
Budget Summary by Source/Object (Fund 49) Other Capital Projects20
Budget Summary by Source/Object (Fund 50) Food Service
Budget Summary by Source/Object (Fund 80) Community Services
Budget Summary by Source/Object (Fund 99) Package & Coop Programs23
Budget Detail & Comparison by Function (Fund 10) General Expenditures24
Budget Detail & Comparison by Function (Fund 27) Special Ed. Expenditures 30
Section III - PROPERTY TAX LEVY & RATE REVIEW
Introduction-Wisconsin School District Taxes and Levy & Rates34
Tax Levy & Rate Comparisons
History of Equalized Values by Municipality/County
Tax Levy Rates 1989-90 through 2015-16
Section IV - OUTSTANDING DEBT REVIEW
2013-14 Outstanding Indebtedness (Funds 38 & 39)38
Section V – FUND BALANCE REVIEW BY FUND
Introduction-Wisconsin School District Fund Balance Policy/DPI40
Menasha Board Fund Balance Policy 6235
Budget/Projected Reserve & Designated Fund Balance (Fund 10)43
Section VI – SUPPLEMENTARY INFORMATION
Revenue Limit Exemption Savings Update44
PMA Budget Projection Summary (Oct 2015)

MENASHA JOINT SCHOOL DISTRICT BOARD OF EDUCATION April, 2015

Joseph Lingnofski, President	2016
Mark Mayer, Vice President	2018
Steve Thompson, Clerk	2018
Joyann Eggert, Treasurer	2017
Benjamin Adams	2017
Chad Bruechert	2016
Dan Kutschera	2018

Chris L. VanderHeyden, District Administrator
Brian Adesso, Director of Business Services & Personnel
Shelly Muza, Director of Curriculum, Instruction, Assessment, & Technology
Marci Thiry, Director of Special Services
Peter Pfundtner, Director of Staff & Organizational Development

Official Board representatives shall be as follows:

CESA Representative, Joyann Eggert

WASB Representative and Delegate, Mark Mayer – Alternate Joyann Eggert
Menasha Educational Endowment Fund Board of Directors, Mark Mayer and Ben Adams
Heckrodt Wetlands Board Representative, Steve Thompson
Sub-committee for negotiation & Personnel matters, Mark Mayer, Joe Lingnofski & Ben Adams

The Mission of Menasha Joint School District

Menasha Joint School District provides a pre-kindergarten through grade 12 educational program that offers opportunities to students to maximize individual potential. Students will gain knowledge and skills to equip them with the ability to function as lifelong learners and responsible citizens in their communities.

The Vision of Menasha Joint School District

AN EDUCATIONAL COMMUNITY COMMITTED TO REACHING FOR EXCELLENCE

Our community consists of: all district employees, students, parents, business people and the community at large.

As an educational community reaching for excellence, we will develop students'

communication, mathematical, and technological skills;

self-awareness, emotional adjustment, self-discipline and other intrapersonal skills;

self-discipline to function independently;

interpersonal relationship skills;

leadership skills;

citizenship skills;

decision making, problem solving, and other critical thinking skills;

career planning skills; and

fine arts appreciation skills.

As an educational community reaching for excellence we will provide students with:

essential knowledge from a comprehensive curriculum;

teachers who are well trained and who receive ongoing training;

learning opportunities from community resource persons;

learning that has practical application;

opportunities for advanced academic courses;

opportunities for advanced technical training; and

learning opportunities from the world of work.

This

page

intentionally

left

blank

Section I

GENERAL BUDGET INFORMATION

15 Base Revenue (Funds 10, 38, 41) 16 State Sevenue (Funds 10, 38, 41) 2015-16 Pear Member Change (A+B) 2015-16 Maximum Revenue / Member (Lin 1/Ln2) 2015-16 Maximum Revenue / Member (Lin 3 Ln4) 2015-16 Limit with Recurring Exemptions (A+B-C-D-E) 2015-16 Revenue Limit with All Exemptions (A+B-C-D-E) 2015-16 Limit with Remediation Exemptions (A+B-C-D-E) 2015-16 Revenue Limit with All Exemptions (A+B-C-D-E) 2015-16 Revenue Limited Revenue (Lin 11 - Lin 12) 2015-16 Revenue Limited Revenue (Lin 11 - Lin 12) 2015-16 Revenue Limited Revenue (A+B-C-D-E) 2015-16 Corpose 15 Gene Revenue (Lin 11 - Lin 12) 2015-16 Revenue (A-B-C-D-E) 2015-16 Revenue Limited Revenue (A-B-C-D-E) 2015-16 Revenue (A-B-C-D-	1	<u>- ころ 4 ほこ 5 4 ほこり 5 4 ほこり 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1</u>	(from le (rounde (roun
2. Base Sept Membersip Avg (12-4ss, 13-4ss, 14-4ss/3) (from left) 3. 2014-15 Base Sept Membersip Avg (12-4ss, 13-4ss, 14-4ss/3) (with cents) 4. Allowade Per Publi Change (15-16 = 4s0.00Member) 5. 2015-16 Maximum Revenue Per Member (Ln 1 / Ln 2) 6. Current Membersip Avg (13-4s)-4C) Nor < 0 6. Current Membersip Avg (13-4ss, 14-4ss, 15-4ss/3) (from left) 7. 2015-16 Maximum Revenue / Member (Ln 3 + Ln 4) 7. 2015-16 Maximum Revenue / Member (Ln 3 + Ln 4) 7. 2015-16 Maximum Revenue / Member (Ln 3 + Ln 7B) (from left) 7. 2015-16 Maximum Revenue / Member (Ln 3 + Ln 7B) (from left) 7. 2015-16 Maximum Revenue / Member (Ln 74 + Ln 7B) (from left) 7. 2015-16 Revenue Limit, No Exemptions (Ln 7 + Ln 8) (from left) 7. 2015-16 Maximum Revenue / Member (Ln 7 + Ln 8) (from left) 8. Total Revenuing Exemption (R-4B-C+D+E) 9. Enaister of Service C. Transfer of Service C. Service	2. Base Sept Mem 3. 2014-15 Base R 4. 2015-16 Per Men A. Allowed Per Pup B. Low Rev Incr (19 C. Low Rev Lin 6. Current Member 7. 2015-16 Rev Lin A. Max Rev/Memb B. Hold Harmless N B. Total Recurring I Peters D. Federal Impact A D. Federal Impact A D. Federal Impact A D. Total Sufficiency D. Adjustment for R D. Adjustment for I Perior Year Open D. Adjustment for I Perior Year Open D. Adjustment for II D. Adjustment for I Perior Year Open D. Adjustment for I II D. Adjustment for II D. Total Hevenue fi D. Other Levy Reve D. Other Levy Seve D. End II D. Est Src 691 (Cor D. Test III D. Total I II D. Total Levy + Src 211 D. Total I II D. Total Levy + Src 211 D. Total I II D. Total Levy + Src 211	<u>vi vi v</u>	(from left) (from left) (rounded) 35,742,499 (rounded) 35,742,499 (rounded) 263,004 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0
 2014-15 Base Revenue Per Member (Ln 1 / Ln2) 2014-15 Base Revenue Per Member (Ln 1 / Ln2) 2014-15 Base Revenue Change (A48) 2014-15 Base Revenue Change (A48) 2014-15 Base Revenue (10100 - (3 + 44))-4C) Not < 0 C. Low Rev Incr ((9100 - (3 + 44))-4C) Not < 0 C. 2015-16 Maximum Revenue / Member (Ln 3 + Ln 4) 2015-16 Maximum Revenue / Member (Ln 3 + Ln 4) C. Current Membership Aog (13 + 4ss. 14 + 4ss. 15 + 4ss.) 3015-15 Revenue (10100 - (1074 + Ln 78) 3015-15 Revenue (10100 -	3. 2014-15 Base R 4. 2015-16 Per Met A. Allowed Per Pup B. Low Rev Incr (19 C. Low Rev Dist in (19 C. Low Rev Dist in (19 C. Low Rev Dist in (19 C. Low Rev Lin A. Max Rev/Memb B. Hold Harmless N B. Total Recurring I A. Prior Year Carry B. Transfer of Territ C. Transfer of Territ C. Transfer of Territ D. Federal Impact A Non-Recurring Refere P. Decilining Enrollin C. Environmental R A. Non-Recurring Ferencollin C. Environmental R A. Non-Recurring Ferencoll C. Environmental R A. Non-Recurring Fevenut C. Environmental R A. Adjustment for N C. Environmental R A. Adjustment for N C. Environmental R A. Adjustment for N C. Capital Aid to High B. State Aid to High Entries Require A. Gen Operations: B. Non-Referendum App B. Community Serv C. Prior Year Levy B. Other Levy Reve C. Prior Year Levy D. Other Levy Serv T. Est Src 691 (Cor 18 T. Total Levy + Src 211	^{0, 4} 4 m 0 0 m 0 0 0 4 m 0 0 m m 0 ± ± 0 0 0 0 0 0 0 0 0 0 0 0	(with cents) 0.00 0.00 (from left) (rounded) 35,742,499 (rounded) 263,004 0 263,004 0 263,004 0 41,143 8,404 0 296,499 C-Enter if not pre-fille 41,143 8,404 0 296,499 296,499 296,499 256,499 256,499
4. 2015-16 Per Mannber Change (A-B) A flowed by Pupi (Change (15-16 = 450.00Member)) 0.00 5. 2015-16 Maximum Revenue (Mannber Change (15-16 = 450.00Member) 0.00 0.00 5. 2015-16 Maximum Revenue (Mannber (Ln 3 + Ln 4) (from left) (from left) 6. 2015-16 Maximum Revenue (Mannber (Ln 3 + Ln 78) (from left) (from left) 7. 2015-16 Maximum Revenue (Mannber (Ln 3 + Ln 78) (from left) (from left) 8. Current Membership Avg (13-44ss. 14-4ss.) 15-4ss/3) (from left) (from left) 9. 2015-16 Maximum Revenue (Mannber (Ln 3 + Ln 78) (from left) (from left) 9. 2015-16 Maximum Revenue (Mannber (Ln 3 + Ln 78) (from left) (from left) 9. 2015-16 Maximum Revenue (Mannber (Ln 5 + Ln 78) (from left) (from left) 9. 4 Fritzeler (Service (In 17 + Ln 78) (from left) (from left) 10. 7 Federal Impact Adi Loss (2013-14 to 2014-15) (from left) (from left) 10. 7 Federal Impact Adi Loss (2013-14 to 2014-15) (from left) (from left) 10. 7 Federal Impact Adi Loss (2013-14 to 2014-15) (from left) (from left) 10. 7 Federal Impact Revenue (Ln 2 kempton) (from left) (from left)	4. 2015-16 Per Mee A. Allowed Per Pup B. Low Rev Incr (19 C. Low Rev Dist in S. 2015-16 Maximu 6. Current Member 7. 2015-16 Rev Lin A. Max Rev/Memb B. Hold Harmless N B. Total Recurring Incr of Servi C. Transfer of Territ D. Federal Impact A Prior Year Carry B. Transfer of Territ D. Federal Impact A Non-Recurring Refers 9. 2015-16 Limit wi 10. Total 2015-16 No A. Non-Recurring F B. Declining Enrollr C. Energy Efficiency D. Adjustment for N A. Non-Recurring F B. Declining Enrollr C. Energy Efficiency D. Adjustment for N A. Non-Recurring F B. State Aid to High C. Environmental R H. Adjustment for N Total Limited R H. Adjustment App B. State Aid to High Entries Require A. Gen Operations: B. Non-Referendum App B. Community Serv C. Prior Year Levy Reve C. Prior Year Levy Serv C. Prior Year Levy Serv T. Est Src 691 (Cor	. 4 B C G G B G G G G G G G G G G G G G G G	(from left) (from left) (frounded) (rounded) (
 4. Allowed Per (Patrio 10, 13 + 44)-4C) Not < 0.00 5. Cury Rev Int (19,100 · (3 + 44)-4C) Not < 0.00 6. Cury Rev Int (19,100 · (3 + 44)-4C) Not < 0.00 6. Cury Rev Dist in CODEB (Enter Port Adustment) 6. Current Membership Ang (13 + 48s. 15 + 48s.) 7. Sol15 · (B Asturum Revenue / Member (Lu7 A + Lu 7B) 8. Current Membership Ang (113 + 48s. 15 + 48s.) 9. Current Membership Ang (113 + 48s. 15 + 48s.) 9. Hold Hamless Non-Recurring Exemption 9. Total Recurring Exemptions (A+B+C+D+E) 9. Transfer of Service 10. Total 2015 · (16 Intuit with Recurring Exemptions (A+B-C+D+E) + C+F) 10. Total 2015 · (16 Intuit with Recurring Exemptions (A+B-C+D+E) + C+F) 10. Allow Recurring Exemption for 2015 · (16 (see pg 2 for detail)) 11. Zol15 · (16 Limit with Recurring Exemptions (A+B-C+D+E) + C+F) 12. Charlow Recurring Exemption (120 + 12B) 13. Allow Recurring Exemption (120 + 12B) 14. Total Limited Revenue Limit With All Exemptions (1.0 + Lu 10) 15. Carring Ald to be Used (A+B-C) 16. Energy Efficiency Net Exemption (122 + 12B) 17. Zol15 · (16 Revenue Limit With All Exemptions (1.1 + Lu 10) 17. Total Ald to be Used in Computation (124 + 12B) 18. State Add to High Poventy Districts (not all districts) 19. State Add to High Poventy Districts (not all districts) 19. Agust Exemptions (1.2 + Lu 1) 19. Agust Exemptions (1.2 + Lu 10) 19. Agust Exemptions (1.2 + Lu 10) 19. Agust Exp. Annual Meeting Approved: Find 41 Sinc 211 19. Agust Exp. Annual Meeting Approved: Find 41 Sinc 211 19. Agust Exp. Annual Meeting Approved: Find 41 Sinc 211 19. Chick Levy Revenue - Minwauke & Kenostan Only (10 Bay Aloue Entered Limited Revenue - Minwauke & Kenosta	4. Allowed Per Pup B. Low Rev Inc (19 B. Low Rev Inc) (19 C. Low Rev Inc) (19 C. Low Rev Dist in C. Low Rev Dist in C. Low Rev Lin A. Max Rev/Memb B. Hold Harmless N. B. Transfer of Terrif D. Federal Impact A. Prior Year Ozerny Efficiency C. Transfer of Terrif D. Federal Impact A. Non-Recurring Feloral Declining Enrolling Enrolling Enrolling Enrolling Enrolling Enrolling C. Energy Efficiency C. Energy Efficiency C. Energy Efficiency D. Adjustment for N. B. Declining Enrolling C. Energy Efficiency D. Adjustment for N. Adjustment for N. C. Enrory Efficiency D. Adjustment for N. Adjustment for N. State Aid to be U. A. 2015-16 Revenuur G. Environmental B. State Aid to High C. Total Limited R. Entries Require A. Gen Operations: B. Non-Referendum App Referendum App R. Community Serv. C. Prior Year Levy Scr. 17. Est Src 691 (Cor. 1	* < B O O O O O O O O O O O O O O O O O O	(from left) (from left) (rounded) 35,742,499 (rounded) 263,004 (rounded) 263,006 264,499 296,499 25,998 25,998
A. Allowable Pupil (19100 - (3 + 4A)+G) Not < 0 C. Low Rev Inst (19100 - (3 + 4A)+G) Not < 0 C. Low Rev Dist in CCDEB (Enter DPI Adjustment) 5. 2015-16 Maximum Revenue / Member (Lu 3 + Lu 4) 6. Current Membership Avg (13+4-4sr, 14+4ss, 15+4ss²) 7. 2015-16 Rev Limit, No Exemptions (Lu7A + Lu 7B) 8. Hold Harmless Non-Recurring Exemptions (Lu7A + Lu 7B) 8. Hold Harmless Non-Recurring Exemptions (Lu7A + Lu 8) 8. Traisler of Service 8. Traisler of Service 8. Traisler of Service 9. 2015-16 Limit With Recurring Exemptions (A+B-C+D+E) 9. Crears Impact Aid Loss (2013-14 to 2014-15) 9. Crears of Service 9. 2015-16 Limit With Recurring Exemptions (A+B-C+D+E) 9. Crears of Service 9. 2015-16 Limit With Recurring Exemptions (A+B-C+D-E) 9. Crears of Exemption (12 2015-16 (Innit 18) 9. Collining Exemption (2015-16 (Innit 18) 9. Collining Exemption (12 2015-16 (Innit 18) 9. Collining Exemption (12 2016-16 (Innit 18) 10. Collining Exemption (12 2016-16 (Innit 18) 10. Collining Exemption (12 2016-16 (In	A. Allowed Per Pup B. Low Rev Incr (19 C. Low Rev Dist in 15 C. Low Rev Dist in 15 C. Low Rev Dist in 15 C. Current Member A. Max RevMemb B. Hold Harmless N B. Hold Harmless N B. Hold Harmless N C. Transfer of Territ D. Federal Impact A D. Total Schring Refers D. 2015-16 Limit wi O. Total 2015-16 N Declining Enrollin C. Energy Efficienc D. Adjustment for N D. Total 2015-16 N Declining Enrollin C. Energy Efficienc D. Adjustment for N D. 2015-16 Revenu D. 2015-16 COTO B. State Aid to be U A. 2015-16 COTO B. State Aid to be U A. 2015-16 COTO C. Capital Exp. Ann C. Capital Exp. Ann C. Capital Exp. Ann C. Capital Exp. Ann T. Total Limited R Entries Require A. Gen Operations: B. Non-Referendum App B. Community Serv C. Prior Year Levy Serv T. Est Src 691 (Cot	4 B C A B C C E B C A B C C E E E E E E E E E E E E E E E E E	(from left) (rounded) 35,742,499 (rounded) (rounded) (rounded) (cEnter if not pre- 41,143 8,404 9,00 296,499 296,499 296,499 296,499
B. Low Rev Intri ((9,100 - (3 + 4A))-4C) Not < 0	8. Low Rev Incr (19 6. C. Low Rev Dist in C. Low Rev Dist in A. Max Rev/Member A. Max Rev/Memb B. Hold Harmless N. B. Total Recurring I. A. Prior Year Carry B. Transfer of Terrifo. C. Transfer of Terrifo. C. Transfer of Terrifo. D. Federal Impact A. B. Transfer of Terrifo. C. Transfer of Terrifo. D. Federal Impact A. B. Declining Enroll. C. D. Adjustment for R. B. Declining Enroll. C. Capital Exp. Ann. C. Total Aid to be U. A. 2015-16 Revenul. C. Total Aid to be U. A. 2015-16 Revenul. C. Capital Exp. Ann. T. Total Revenue fine. C. Capital Exp. Ann. C. Capital Exp. Ann. C. Capital Exp. Ann. T. Total Revenue fine. C. Capital Exp. Ann. T. Total Exp. C. Prior Year Levy C. Prior Year Exp. C	B C C C C C C C C C C C C C C C C C C C	(from left) (rounded) 35,742,499 (rounded) (rounded) (rounded) (rounded) (rounded) 41,143 8,404 8,404 9,613,875 296,499 296,499 296,499 2563,004 36 263,004 36 263,004 36 263,004 36 263,004 36 263,004 36 263,004 36 263,004 36 263,004 36 263,004 36 263,004 36 263,004
C. Low Rev Dist in CODEB (Enter DPI Adjustment) 8. 2015-16 Maximum Revenue / Membre (Lin3 ± Lin4) 7. 2015-16 Rev Limit, No Exemptions (Lin74 ± Lin7B) 8. Amar Rev/Memm x Cur Memb Arg (Lin s x Lin 6) 8. Hold Hamiless Non-Recurring Exemptions (Lin74 ± Lin7B) 9. 2015-16 Rev Limit, No Exemptions (Lin74 ± Lin7B) 9. And Rev/Memm x Cur Memb Arg (Lin s x Lin 6) 9. Hold Hamiless Non-Recurring Exemptions (Lin74 ± Lin7B) 9. Federal Impact Add Loss (2013-14 to 2014-15) 9. Federal Impact Add Loss (2013-14 to 2014-15) 9. Energy Claim Computation (Lin74 ± Lin7B) 9. 2015-16 Limit with Recurring Exemptions (Lin74 ± Lin8B) 9. 2015-16 Limit with Recurring Exemptions (Lin74 ± Lin B) 9. 2015-16 Limit with Recurring Exemption (2015-16 (Imit as Declaring Enrollment Exemption for 2015-16 (Morn Rev Computation (12015-16 (Rev Computation (12015-16 (Rev Computation (12015-16 (Rev Computer Add Loss (2013-14)) 9. 2015-16 Non-Recurring Exemption (12015-16 (Rev Computer Add Loss (2013-14)) 9. 2015-16 Non-Recurring Exemption (12015-16 (Rev Computer Add Loss (2013-16 (Rev Computer Add Los	6. Cuv Rev Dist in 5. 2015-16 Maximules Namber 7. 2015-16 Rev Lin A. Max Rev/Memb B. Hold Harmless Namber 10 Servi Namber 10 S	0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0	(from left) (rounded) 35,742,499 (rounded) (rounded) (
6. Current Membershp And (13-4s. 14-4ss. 15-4ss/3) 7. 2015-16 Raximum Revenue / Member (Ln. 3 + Ln. 4) 8. Current Membershp And (13-4s. 14-4ss. 15-4ss/3) 7. 2015-16 Rev Limit, No Exemptions (Ln. 7 + Ln. 78) 8. Hold Hamiless Non-Recurring Exemption 8. Total Recurring Exemptions (A+B+C+D+E) 9. Transfer of Service C. Transfer of Territory/Other Reorg (if regative, include sign) 9. 2015-16 Limit with Recurring Exemptions (Ln. 7 + Ln. 8) 9. 2015-16 Limit with Recurring Exemptions (Ln. 7 + Ln. 8) 9. 2015-16 Limit with Recurring Exemptions (Ln. 7 + Ln. 8) 9. 2015-16 Limit with Recurring Exemptions (Ln. 7 + Ln. 8) 9. 2015-16 Limit with Recurring Exemptions (A+B+C+D+F+F+G+H) 9. 2015-16 Limit with Recurring Exemptions (Ln. 7 + Ln. 8) 9. 2015-16 Limit with Recurring Exemptions (A+B+C+D+F+F+G+H) 9. 2015-16 Limit with Recurring Exemptions (Ln. 7 + Ln. 8) 9. 2015-16 Limit with Recurring Exemptions (A+B+C+D+F+F+G+H) 9. 2015-16 Limit with Recurring Exemptions (Ln. 7 + Ln. 8) 9. 2015-16 Limit with Recurring Exemptions (Ln. 7 + Ln. 8) 9. 2015-16 Limit with Recurring Exemptions (Ln. 7 + Ln. 8) 9. 2015-16 Limit with Recurring Exemptions (Ln. 9 + Ln. 10) 9. 2015-16 Limit with Recurring Exemptions (Ln. 9 + Ln. 10) 9. 2015-16 Limit with Recurring Exemptions (Ln. 9 + Ln. 10) 9. 2015-16 Limit with Recurring Exemptions (Ln. 9 + Ln. 10) 9. 2015-16 Limit with Recurring Exemptions (Ln. 9 + Ln. 10) 9. 2015-16 Limit with Recurring Exemptions (Ln. 9 + Ln. 10) 9. 2015-16 Limit with Recurring Exemptions (Ln. 9 + Ln. 10) 9. 2015-16 Limit with Recurring Exemptions (Ln. 9 + Ln. 10) 9. 2015-16 Limit with Recurring Exemptions (Ln. 9 + Ln. 10) 9. 2015-16 Limit with Recurring Exemptions (Ln. 9 + Ln. 10) 9. 2015-16 Revenue Limit with All Exemptions (Ln. 14 + Ln. 15) 10. 2015-16 Revenue Limit with All Exemptions (Ln. 14 + Ln. 15) 10. 2015-16 Revenue Limit Reduce (Revenue - Milwaukee & Kenocha Only (Ln. 9 + Ln. 10) 10. 2016-16 Revenue (Ln. 14 + Ln. 17), 2015-16 Budget 10. 2016-16 Loy the Revenue (Ln. 14 + Ln. 17), 2015	5. 2015-16 Maximu 6. Current Member 7. 2015-16 Rev Lin A. Max Rev/Memb B. Hold Harmless N B. Total Recurring I A. Prior Year Carry B. Transfer of Terrif D. Federal Impact A D. Federal Impact A D. Total 2015-16 Limit wi 10. Total 2015-16 Non-Recurring F B. Declining Enrollin C. Energy Efficiency D. Adjustment for N A. Non-Recurring F B. Declining Enrollin C. Energy Efficiency D. Adjustment for N A. Non-Recurring F B. Declining Enrollin C. Energy Efficiency D. Adjustment for N H. Adjustment for N C. Environmental R B. State Aid to High Entries Require A. Gen Operations: B. Non-Referendum App B. Community Serv C. Prior Year Levy B. Community Serv C. Prior Year Levy D. Other Levy Reve 17. Est Src 691 (Cor 18. Fnd 10 Src 211	S S S S S S S S S S S S S S S S S S S	(from left) (rounded) 35,742,499 0 (rounded) 0 <-Enter if not pre- 613,875 613,875 613,875 619,499 11,143 8,404 8,404 9,000 cot changes 36
6. Current Membership Avg (13+4ss, 14+4ss, 15+4ss3) (from leit) 7. 2015-16 Rev Limit, No Exemptions (Lin7A + Lin 78) (counded) 7. 2015-16 Rev Limit, No Exemptions (Lin7A + Lin 78) (counded) 8. Hold Hamiless Nor-Recurring Exemptions (A+B+C+D+E) (counded) 9. Total Recurring Exemptions (A+B+C+D+E) (counded) 9. Total Recurring Exemptions (A+B+C+D+E) (counded) 9. Total Recurring Reternate to Exceed (112015-16 is first year) 9. 2015-16 Limit with Recurring Exemptions (A+B+C+D+E+F+G+H) 10. Total 2015-16 Nor-Recurring Reternate to Exceed 2015-16 Limit 11. Solid Solid Excellential to Exceed 2015-16 Limit 12. Deciring Emoliment Exemption for 2015-16 (from 18) (counded) 13. Allowable Limit With All Exemptions (A+B+C) 14. Adjustment for New Choice Pupils in 2015-16 (From 18) (counded) 14. Adjustment for New Choice Pupils in 2015-16 (From 18) (counded) 15. Total Att to be Used in Computation (124+128) 16. Endough Poverty Districts (not all districts) 17. 2015-16 Revenue Limit With All Exemption 18. Adjustment for New Choice Pupils in 2015-16 (From 18) (counded) 19. Adjustment for New Choice Pupils in 2015-16 (From 18) (counded) 19. Adjustment for New Choice Pupils in 2015-16 (From 18) (counded) 19. Adjustment for New Choice Pupils in 2015-16 (From 18) (counded) 19. Adjustment for New Choice Pupils in 2015-16 (From 18) (counded) 19. Adjustment for New Choice Pupils in 2015-16 (From 18) (counded) 19. Adjustment for New Choice Pupils in 2015-16 (From 18) (counded) 19. Adjustment for New Choice Pupils in 2015-16 (From 18) (counded) 19. Adjustment for New Choice Pupils in 2015-16 (From 18) (counded) 19. Adjustment for New Choice Pupils in 2015-16 (From 18) (counded) 19. Adjustment for New Choice Pupils in 2015-16 (From 18) (counded) 19. Adjustment for New Choice Pupils in 2015-16 (From 18) (counded) 19. Adjustment for New Choice Pupils in 2015-16 (From 18) (counded) 19. Adjustment for New Choice Pupils in 2015-16 (From 18) (counded) 19. Adjustment for New Choice Pupils in 2015-16 (From 18) (counded) 19. Adjustment for New Choice	6. Current Member 7. 2015-16 Rev Linn A. Max Rev/Memb B. Hold Harmless N. B. Hold Harmless N. Total Recurring I. A. Prior Year Carryy B. Transler of Servi C. Transler of Terrif D. Federal Impact A. E. Recurring Referse 9. 2015-16 Limit wi 10. Total 2015-16 Innit wi 10. Total 2015-16 Innit wi 10. Total 2015-16 Revenut 10. Total 2015-16 Revenut 11. 2015-16 Revenut 12. Total Aid to be U. A. 2015-16 Revenut 12. Total Aid to be U. A. 2015-16 Corrole B. State Aid to High C. Capital Exp. Ann C. Capital Exp. Ann C. Capital Exp. Ann C. Capital Exp. Ann 15. Total Revenue fi A. Referendum App B. Community Servi C. Prior Year Levy Scr. 17. Est Src 691 (Cor. 17. Es	6 c c c c c c c c c c c c c c c c c c c	(from left) (rounded) (rounded) (rounded) (counded) (cou
7. 2015-16 Rev Limit No Exemptions (L/174 + Lin 78) (rounded) 7. 2015-16 Rev Limit No Exemptions (L/174 + Lin 78) 35,742,499 8. Hold Harmless Non-Recurring Exemption (rounded) 9. Trianster of Service (rounded) C. Transter of Service (rounded) O. Total Social migration Exemption for 2015-16 (Irm) left) (rounded) A. Non-Recurring Retemption for 2015-16 (Irm) left) (rounded) C. Energy Efficiency Net Exemption for 2015-16 (Irm) left (rounded) C. Energy Efficiency Net Exemption for 2015-16 (Irm kill) (rounded) C. Energy Efficiency Net Exemption for 2015-16 (Irm kill kill kemption) (rounded) C. Energy Efficiency Net Exemption for (10 4 Lu 128) (rounded) M. Agis-	2. 2015-16 Rev Lin Amax ReviMemb B. Hold Harmless N. B. Total Recurring I. Prior Year Carry B. Transfer of Sering B. Transfer of Terrif. D. Federal Impact F. E. Recurring Referse 9. 2015-16 Limit wi. 10. Total 2015-16 Limit wi. 10. Total 2015-16 Revenut or Inc. E. Prior Year Open F. Reduction for Inc. C. Energy Efficience, D. Adjustment for N. Adjustment for N. Adjustment for N. 2015-16 Revenut 12. Total Aid to be U. A. 2015-16 Octobe B. State Aid to High (10. 38, 41) I. Total Limited R. Entries Require A. Gen Operations: B. Non-Referendum App R. Capital Exp. Ann C. Capital Exp. Ann T. Total Limited R. Referendum App R. Community Serv. C. Prior Year Levy Scr. 11. Est Src 691 (Cot	5 K 4 B C 4 B C C E E E E E E E E E E E E E E E E E	(rounded) (rounded) (rounded) (rounded) (center if not p
A Max Hew/Memb x Our Memb Ang (Lin 5 x Lin 6) B. Hold Hamiless Non-Recurring Exemptions (Lin'A + Lin' 6) B. Hold Hamiless Non-Recurring Exemptions (A+B+C+D+E) C. Transler of Territory/Other Record (If 2015-16 is first year) C. Transler of Territory/Other Record (If 2015-16 is first year) C. Transler of Territory/Other Record (If 2015-16 is first year) C. Transler of Territory/Other Record (If 2015-16 is first year) D. Federal Impact Ad Loss (2013-14 to 2014-15) C. Transler of Territory/Other Record (If 2015-16 is first year) D. Total 2015-16 Limit with Recurring Exemptions (Lin'7 + Lin 8) O. Total 2015-16 Limit with Recurring Exemptions (Lin'7 + Lin 8) D. Adjustment for Recurring Exemption for 2015-16 (from left) C. Energy Efficiency New Exemption for 2015-16 (from left) C. Energy Efficiency New Exemption for 2015-16 (from left) C. Energy Efficiency New Exemption for 2015-16 (from left) C. Energy Efficiency New Choice Pupils in 2015-16 (from left) C. Energy Efficiency New Choice Pupils in 2015-16 (FTE x line 5 above) D. Adjustment for New Choice Pupils in 2015-16 (FTE x line 5 above) G. Environmental Remediation Exemption (12A + 12B) D. Adjustment for New Choice Pupils in 2015-16 (FTE x line 5 above) G. Environmental Remediation Exemption (12A + 12B) A. 2015-16 OctroBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE TAXIS of the be Used (A+B+C)-D 1. 2015-16 Add to be used in Computation (12A + 12B) A. 2015-16 OctroBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE Trial Limited Revenue To Be Used (A+B+C) 1. 3 Allowable Limited Revenue. Computed to Computer Aid (12A + 12B) A. 2015-16 OctroBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE Entries Required Below: Annual Meeding Approver: Find 41 Sic 211 C. Capital Exp. Annual Meeding Approver: Find 41 Sic 211 S. Total Revenue from Other Levies (A+B+C+D) C. Capital Exp. Annual Meeding Approver: Find 41 Sic 211 S. Total Revenue From Other Levies (A+B+C+D) C. Capital Exp. Annual Meeding Approver: Find	A. Max Rev/Memb B. Hold Harmless N B. Total Recurring I A. Prior Year Carry B. Transfer of Territ C. Transfer of Territ D. Federal Impact A B. Transfer of Territ D. Federal Impact A Non-Recurring Refers D. 2015-16 Limit wi O. Total 2015-16 N Declining Enrollin C. Energy Efficience D. Adjustment for N B. Declining Enrollin C. Energy Efficience D. Adjustment for N D. Total Aid to be U A. 2015-16 Revenu D. 2015-16 Revenu D. Adjustment for N Total Limited R Entries Require A Gen Operations: B. Non-Referendum App B. Community Serv C. Prior Year Levy D. Other Levy Reve 17. Est Src 691 (Cor 18. Fnd 10 Src 211	· < m ° < m ∩ ∪ m ° 5 < m ∩ ∪ m r û ± ÷	(rounded) (rounded) (rounded) (center if not p 613,875 613,875 614,143 8,404 0 296,499 c-Do not che
A Max Few/Memb x Cur Memb Avg (Ln 5 x Ln 6) B. Hold Hamises Non-Recurring Exemption A. Prior Year Carryover Transfer of Service C. Transfer of Tarriory/Other Recorg (if negative, include sign) D. Federal Impact Adu Loss (2013-14 to 2014-15) E. Recurring Referends to Exceed (if 2015-16 is first year) O. Total 2015-16 Limit with Recurring Exemptions (Ln 7 + Ln 8) O. Total 2015-16 Limit with Recurring Exemptions (A+B+C+D+E+F-G+H) A. Non-Recurring Referends to Exceed (if 2015-16 is first year) D. Ederal Impact Adu Loss (2013-14 to 2014-16) C. Energy Efficiency Net Exemption for 2015-16 (from left) C. Energy Efficiency Net Exemption for 2015-16 (from left) C. Energy Efficiency Net Exemption for 2015-16 (FTE x line 5 above) C. Energy Efficiency Net Exemption (12015-16 (FTE x line 5 above)) C. Energy Efficiency Net Exemption (12015-16 (FTE x line 5 above)) C. Energy Efficiency Net Exemption (12015-16 (FTE x line 5 above)) C. Energy Efficiency Net Exemption (12015-16 (FTE x line 5 above)) C. Energy Efficiency Net Exemption (12015-16 (FTE x line 5 above)) C. Energy Efficiency Net Exemption (12015-16 (FTE x line 5 above)) C. Energy Efficiency Net Exemption (12015-16 (FTE x line 5 above)) C. Energy Efficiency Net Exemption (12015-16 (FTE x line 5 above)) C. Energy Efficiency Net Exemption (12015-16 (FTE x line 5 above)) C. Energy Efficiency Net Exemption (12015-16 (FTE x line 5 above)) C. Energy Efficiency Net Exemption (12015-16 (FTE x line 5 above)) C. Energy Efficiency Net Exemption (12015-16 (FTE x line 5 above)) C. Energy Efficiency Net Exemption (12015-16 (FTE x line 5 above)) E. August 6 Corrober 15 General August 7 (FTE x line 5 above) C. Energy Efficiency Net Exemption (12015-16 (FTE x line 5 above)) E. Total Add to be Used in Computation (12015-16 (FTE x line 5 above)) E. Authority Expressed Recomption (12015-16 (FTE x line 5 above)) E. Authority Expressed Levy (12015-16 (FTE x line 5 above)) C. Capital Expressed Struct 2011 & Struct 211 & Struct 211 & Struct 211 & Struct 211 & St	A. Max Rev/Memb B. Hold Harmless N B. Total Recurring I A. Prior Year Carry, B. Transfer of Terrif D. Federal Impact A D. Federal Impact A D. Total 2015-16 Limit wi 10. Total 2015-16 N D. Adjustment for R D. B. Declining Enrollin C. Energy Efficiency D. Adjustment for N D. State Aid to High D. Total Aid to High D. Authited R D. Authited R Entries Require D. A. Gen Operations: D. Operations: D. Other Levy Reve C. Prior Year Levy D. Other Levy Reve T. Total Levy + Src T. Est Src 691 (Cor T. Total Levy + Src T. Total Levy + Src T. Total Levy + Src	★ B C C	35,742,499 (rounded) (rounded) 0 <enter -do="" 0="" 25,55<="" 296,499="" 36,="" 36,13,875="" 41,143="" 8,404="" <enter="" chang="" if="" not="" pre-="" td=""></enter>
B. Hold Hamless Non-Recurring Exemption R. Total Recurring Exemptions (A+B+C+D+E) Transiter of Territory/Other Reorg (if negative, include sign) D. Federal Impact Aid Loss (2013-14 to 2014-15) Transiter of Territory/Other Reorg (if negative, include sign) O. Federal Impact Aid Loss (2013-14 to 2014-15) D. Federal Impact Aid Loss (2013-14 to 2014-15) D. Alon-Recurring Referenda to Exceed (if 2015-16 is first year) D. Orola 2015-16 Limit with Recurring Exemptions (Ln 7 + Ln 8) A. Non-Recurring Referenda to Exceed 2015-16 Limit A. Non-Recurring Referenda to Exceed 2015-16 Limit D. Adjustment for Relundation Fearmptions (A+B-C-D+E-F+G-H) C. Energy Efficiency Net Exemption for 2015-16 (see gp 2 for detail) D. Adjustment for Relundad or Rescanded Taxes for 2015-16 E. Prior Year Open Enrollment (uncounted pupils) C. Energy Efficiency Net Exemption for 2015-16 (see gp 2 for detail) D. Adjustment for Relundad or Rescanded Taxes for 2015-16 E. Prior Year Open Enrollment (uncounted pupils) C. Energy Efficiency Net Exemption for 2015-16 (see gp 2 for detail) D. Adjustment for Network December 2015-16 (see gp 2 for detail) D. Adjustment for Network December 2015-16 (see gp 2 for detail) C. Energy Efficiency Net Exemption for 2015-16 (see gp 2 for detail) D. Adjustment for Network December 2015-16 (see gp 2 for detail) C. Energy Efficiency Net Exemptions (In 9 + Ln 10) 1. Total Adjustment for Network December 3 (see See 2 for 3 f	B. Hold Harmless N B. Total Recurring I A. Prior Year Carry B. Transfer of Servi C. Transfer of Terrif D. Federal Impact A E. Recurring Refers 9. 2015-16 Limit wi 10. Total 2015-16 N A. Non-Recurring F B. Declining Enrollin C. Energy Efficiency D. Adjustment for N E. Prior Year Open F. Reduction for Ins G. Environmental R H. Adjustment for N 11. 2015-16 Revenu 12. Total Aid to be U A. 2015-16 CCTOB B. State Aid to High B. State Aid to High C. Engital Exp. Ann 12. Total Limited R Entries Require A. Gen Operations: B. Non-Referendum App B. Community Serv C. Prior Year Levy D. Other Levy Src 17. Est Src 691 (Cot 18. Fnd 10 Src 211 10. Total Levy + Src 11. Est Src 691 (Cot 11. Est	8 4 B C C E E E E E E E E E E E E E E E E E	(rounded) 263,004 0
8. Total Recurring Exemptions (A+B+C+D+E) A Prior Year Carryover 28. Transfer of Service 2. Transfer of Tartiony/Other Record (if negative, include sign) 2. Edecurring Referenda to Exceed (if 2015-16 is first year) 3. 2015-16 Limit with Recurring Exemptions (A+B+C+D+E+F+G+H) 4. Nort-Recurring Referenda to Exceed (if 2015-16 Limit with Recurring Exemptions (A+B+C-D+E+F+G+H) 5. 2015-16 Limit with Recurring Exemptions (A+B+C-D+E+F+G+H) 6. Encuring Referenda to Exceed (if 2015-16 Limit (if Exemption for 2015-16 (from left) 7. Chear 2015-16 Non-Recurring Exemptions (A+B+C-D+E+F+G+H) 8. Declining Errollment Exemption for 2015-16 (from left) 9. 2015-16 Limit With Recurring Exemption (if 2015-16 (if Exemption in Controlled pupils) 9. 2015-16 Limit With All Exemption for 2015-16 (from left) 9. 2015-16 Limit With All Exemption (if 2015-16 (if Exemption in Controlled pupils) 9. 2015-16 Limit With All Exemption (if 2015-16 (if Exemption in Controlled pupils) 9. 2015-16 Limit With All Exemption (if 2015-16 (if Exemption in Controlled in Computation (if 2015-16 (if Exemption in Computation (if 2015-16 (if Exemption in Computation (if Exemption in Computation (if 2015-16 (if Exemption in Computation (if 2015-16 (if Exemption in Computation in Computation (if 2015-if Exemption in Computation in Computation (if 2015-if Exemption in Computation in Computation (if 2015-if Exemption in Computation	8. Total Recurring 1. A. Prior Vear Carry B. Transfer of Servy B. Transfer of Terrif D. Federal Impact <i>K</i> E. Recurring Referse 9. 2015-16 Limit wi 10. Total 2015-16 Nu A. Non-Recurring F B. Declining Enrolling C. Energy Efficiency D. Adjustment for N E. Prior Vear Open F. Reduction for Ine G. Environmental R H. Adjustment for N 11. 2015-16 Revenu 12. Total Aid to be U. A. 2015-16 Nevenu 13. Allowable Limited R Entries Require A. Gen Operations: B. Non-Referendum App Entries Require A. Gen Operations: B. Non-Referendum App Entries Require A. Gen Operations: B. Oother Levy Serv C. Prior Year Levy D. Other Levy Serv 17. Est Src 691 (Cor 18. Fnd 10 Src 211	8 4 B C C E E E E E E E E E E E E E E E E E	(rounded) 263,004 0
8. Total recurring Exemptions (Arbt-Ar-D+E) 8. Transfer of Service 8. Transfer of Service 9. Transfer of Service 10. Transfer of Service 11. Transfer of Service 12. Transfer of Service 12. Transfer of Service 13. Allowable Limited Revenue: (Line 12.0) 14. Total Limited Revenue: (Line 12.0) 15. Total Limited Revenue: (Line 12.0) 16. State Aid to High Poverty Districts (not all districts) 17. Total Limited Revenue: (Line 12.0) 18. State Aid to High Poverty Districts (not all districts) 19. Total Limited Revenue: (Line 12.0) 10. Total Limited Revenue: (Line 12.0) 11. Zot15-16 Revenue Limit With All Exemptions (Line 12.0) 12. Total Limited Revenue: (Line 12.0) 13. Allowable Limited Revenue: (Line 12.0) 14. Total Limited Revenue To Be Used (Ar-B+C) 15. Total Limited Revenue To Be Used (Ar-B+C) 16. State Aid to High Poverty Districts (not all districts) 17. Total Limited Revenue To Be Used (Ar-B+C) 18. State Aid to High Revenue To Be Used (Ar-B+C) 19. Total Limited Revenue To Be Used (Ar-B+C) 19. Total Limited Revenue To Be Used (Ar-B+C) 10. Total Hevenue To Be Used (Ar-B+C-D) 10. Total Limited Revenue To Be Used (Ar-B+C-D) 11. Total Limited Revenue To Be Used (Ar-B+C-D) 12. Total Limited Revenue To Be Used (Ar-B+C-D) 13. Total Limited Revenue To Be Used (Ar-B+C-D) 14. Total Limited Revenue To Be Used (Ar-B+C-D) 15. Total Revenue Total Orbor Lavies (Ar-B+C-D) 16. Total Revenue Total Orbor Lavies (Ar-B+C-D) 17. Est Sic 681 (Comp Aid) Based on Lini 6 & Values Ennered 18. Find 10. Sec 211 (Lini Ar-Lini) 20. Sec 211 (Lini Ar-Lini Ar-Lini)	8. Total Hecuring A. Prior Year Carry B. Transfer of Servi C. Transfer of Terri D. Federal Impact A E. Recurring Refers 9. 2015-16 Limit wi 10. Total 2015-16 Na A. Non-Recurring File B. Declining Enrolli C. Energy Efficienc D. Adjustment for P E. Prior Year Open E. Prior Year Open F. Reduction for Ins G. Environmental R H. Adjustment for N 12. Total Aid to be U A. 2015-16 Revenu A. 2015-16 COCTOB B. State Aid to High Fortis Require A. Gen Operations: B. Non-Referendum App A. Referendum App B. Community Serv C. Prior Year Levy D. Other Levy Reve 17. Est Src 691 (Cor 18. Fnd 10 Src 211	× 4 8 0 0 1 1 1 2 4 8 0 0 0 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	(rounded) 263,004 0 < <enter -do="" 0="" 11,143="" 255,<="" 296,499="" 36,="" 8,404="" chang="" if="" not="" pre-="" td=""></enter>
A Pior Year Carryover B. Transfer of Jenryover C. Transfer of Jenryover C. Transfer of Jenryover B. Transfer of Jenryover D. Federal Impact Aid Loss (2013-14 to 2014-15) C. Federal Impact Aid Loss (2013-14 to 2014-15) E. Recurring Referenda to Exceed (1f 2015-16 is first year) 9. 2015-16 Non-Recurring Exemptions (Ln 7 + Ln 8) 10. Total 2015-16 Non-Recurring Exemptions (Ln 7 + Ln 8) 10. Total 2015-16 Non-Recurring Exemptions (A+B+C+D+E+F-G+H) A Non-Recurring Referenda to Exceed 2015-16 Limit B. Declining Enrollment Exemption for 2015-16 (from left) C. Energy Efficiency Net Exemption for 2015-16 (from left) C. Energy Efficiency Net Exemption for 2015-16 (from left) C. Energy Efficiency Net Exemption for 2015-16 (from left) D. Adjustment for Returnded or Resonated Taxes for 2015-16 D. Adjustment for New Choice Pupils in 2015-18 (FTE x line 5 above) H. Adjustment for New Choice Pupils in 2015-18 (FTE x line 5 above) G. Environmental Remediation Exemption H. Adjustment for New Choice Pupils in 2015-18 (FTE x line 5 above) G. Environmental Remediation Exemption H. Adjustment for New Choice Pupils in 2015-18 (FTE x line 5 above) A. 2015-16 OctroBER 15 GENERAL AID CERTIFICATION B. State Aid to High Poverty Districts (not all districts) A. 2015-16 OctroBER 15 GENERAL AID CERTIFICATION 10. 38, 41 Levies + Sic 691. Sic 691 is DOR Computer Aid.) 11. Total Limited Revenue. To Be Used (A-B+C) Entries Required Below: Amnis Needed by Purpose and Fund: C. Capital Exp. Annual Meeting Approved: Fnd 41 Sic 211 S. Capital Exp. Annual Meeting Approved: Fnd 41 Sic 211 S. Capital Exp. Annual Meeting Approved: And 41 Sic 211 S. Capital Exp. Annual Meeting Approved: Aid 41 Sic 211 C. Capital Exp. Revenue - Milwaukee & Kenosha Only H. Afletendum Approv Debt (Inside limit) Fnd 38 Sic 211 C. Capital Exp. Annual Meeting Approved: Revenue - Milwaukee & Kenosha Only C. Prior Year Levy Revenue - Milwaukee & Kenosha Only D. Other Levy Revenue - Milwaukee & Kenosha Only Exp. Exp. Exp. Exp. Exp. Exp. Exp. Exp	A. Prior Year Carry B. Transler of Servi C. Transler of Terri D. Federal Impact <i>f</i> E. Recurring Refers 9. 2015-16 Limit wi 10. Total 2015-16 N A. Non-Recurring F B. Decilining Enroll C. Energy Efficiency D. Adjustment for P E. Prior Year Open F. Reduction for Ins G. Environmental R H. Adjustment for N 11. 2015-16 Revenu 12. Total Aid to be U A. 2015-16 OcTOB B. State Aid to High B. State Aid to High F. Total Limited R Entries Require A. Gen Operations: B. Non-Referendum App B. Community Serv C. Prior Year Levy D. Other Levy Reve 17. Est Src 691 (Cor 18. Fnd 10 Src 211	○ ○ ◆ B C D E E E E E E E E E E E E E E E E E E	263,004 0
Transfer of Sanotone	TE Membership Averages B. Transfer of Servi 75%.	bership Averages C. C. C. 2014 63 7726 E. 25 3,772 E. 2015 E.	263,004 0
C. Transfer of TerritoryOffner Recorg (if regather, include sign) C. Transfer of TerritoryOffner Recorg (if regather, include sign) C. Transfer of TerritoryOffner Recorg (if 2013-16 is first year) C. Transfer of TerritoryOffner Record (if 2015-16 is first year) C. Transfer of TerritoryOffner Record (if 2015-16 is first year) C. Transfer of TerritoryOffner Record (if 2015-16 is first year) C. Transfer of TerritoryOffner Record (if 2015-16 is first year) C. Transfer of TerritoryOffner Record (if 2015-16 is first year) C. Transfer of TerritoryOffner Record (if 2015-16 is first year) C. Transfer of TerritoryOffner Record (if 2015-16 is first year) C. Transfer of TerritoryOffner Record (if 2015-16 is first year) C. Transfer of TerritoryOffner Record (if 2015-16 is first year) C. Transfer of TerritoryOffner Record (if 2015-16 is first year) C. Transfer of Territory Efficiency Net Leempton (if 2015-16 is first year) C. Transfer of TerritoryOffner (in the 2015-16 is first year) C. Transfer of TerritoryOffner (in the 2015-16 is first year) C. Transfer of TerritoryOffner (in the 2015-16 is first year) C. Transfer of TerritoryOffner (in the 2015-16 is first year) C. Transfer of TerritoryOffner (in the 2015-16 is first year) C. Transfer of TerritoryOffner (in the 2015-16 is first year) C. Transfer of TerritoryOffner (in the 1015-10 is above) C. Transfer of TerritoryOffner year (in the 1015-10 is above) C. Transfer of TerritoryOffner year (in the 1015-10 is above) C. Transfer of TerritoryOffner year (in the 1015-10 is above) C. Transfer of TerritoryOffner year (in the 1015-10 is above) C. Transfer of TerritoryOffner year (in the 1015-10 is above) C. Transfer of TerritoryOffner year (in the 1015-10 is above) C. Transfer of TerritoryOffner year (in the 1015-10 is above) C. Transfer of TerritoryOffner year (in the 1015-10 is above) C. Transfer of TerritoryOffner year (in the 1015-10 is above) C. Transfer of TerritoryOffner year (in the 1015-10 is above) C. Transfe	TE Membership Averages 15%. 458.) / 3 = 3,726 2013	bership Averages C. 2014	0 < <enter 0="" 296,499="" 41,143="" 613,875="" 8,404="" <-do="" <<enter="" cha<="" if="" not="" p="" td=""></enter>
2013 2014 2015 2014 2015 2014 2015 2014 2015 2014 2015 2014 2015 2014 2015 2014 2015	2013 2014 2013 2014 68 63 3,717 27 25 3,690 3,717 3,742 29 2015-16 Limit will 10 Levy + Src Hund 10	= 2014 63 25 25 3,717 3,742 = 2015 E 3,737 E 64 H. H. H	613,875 <-Enter if not p 613,875 <-Enter if not p 41,143 8,404 0 0 296,499 <-Do not cha
ASS 3 = 2014 23.726 Communication Co	2013 2014 2013 2014 2013 2014 2013 2014 2015 2015	= 2014 63 63 25 25 3,742 8 B 8 B 70. C C C C C C C C C C C C 2015 64 64 64 64 14.	613,875 <-Enter if not p 613,875 <-Enter if not p 41,143 8,404 0 296,499 Do not cha
2013 2014 Coal 2015 Coal	2013 3 2014 2015 201	2014 63 777 8 8 9. C.	613,875
2013 2014 10 Lord 2015-16 Limit with Recurring Exemptions (LPT + Ln 8)	2013 2014 9. 2015-16 Limit will will will be be called by a significance of the control of the c	2014 3,717 3,742 = 2015 64 H. 26 H. 3,726	613,875 <-Enter if not p 814,143 8,404 0 0 296,499Do not ch
10. Total 2015-16 Non-Recurring Exemptions (A+B-C+D+E+F-G+H) A Non-Recurring Reletancian between 2015-16 Limit 2,717 2,742 B. Declining Enterago in Carola 2015-16 (from lett) C. Energy Efficiency Net Exemption for 2015-16 (from lett) 613,877 2,014 2,015 B. Declining Enterago in Carola 2015-16 (see pg 2 for detail) 613,875 2,014 2,015 B. Declining Enterago in Carola 2015-16 (see pg 2 for detail) 613,875 2,014 2,015 B. Declining Enterago in Carola 2015-16 (see pg 2 for detail) 613,875 3,717 3,726 B. Declining Enterago in Carola 2015-16 (see pg 2 for detail) 613,875 3,717 3,726 B. Declining Enterago in Carola 2015-16 (FTE kine 5 above) 256,489 4,400unt: B. Declining Enterago in Carola 2015-16 (FTE kine 5 above) 256,780,154 5,742 3,726 B. State Act of byte Enrolation (124 + 128) 5,742 3,726 B. State Act of byte Declara in Computation (124 + 128) 6,740 B. State Act of byte Declara in Computation (124 + 128) 1, 2015-16 Percente Unit With All Exemptions (Lib + Lib) 1, 2015-16 Percente Unit With All Exemptions (Lib + Lib) 1, 2015-16 Percente Unit With All Exemptions (Lib + Lib) 1, 2015-16 Percente Unit With All Exemptions (Lib + Lib) 2, 2015-16 Percente Unit With All Exemptions (Lib + Lib) 3,742 3,752 3,752 1	10. Total 2015-16 Na	63 25 3,747 3,742 = 2015 64 64 H. 26 H. 11.	613,875 < <enter 0="" 296,499="" 41,143="" 8,404="" <-do="" che<="" if="" not="" p="" td=""></enter>
A Non-Recurring Reterends to Exceed 2015-16 Limit B Declining Enclained Exception 125-16 Limit B Declining Enclained Exception 1201-56 (see pg 2 for detail)	A. Non-Recurring Figure 25 A. Non-Recurring Figure 2014 Asymptotic form of the feet	25 3,747 3,742 = 2015 64 64 H. 26 H. 11.	613,875 < <enter 0="" 296,499="" 41,143="" 613,875="" 8,404="" <-do="" <<enter="" che<="" if="" not="" p="" td=""></enter>
Second S.717 S.742 S.742 S.742 S.752 Encircipal Efficiency Not Exemption for 2015-16 (from left) 613875 <	3,590 3,717 B. Declining Enrolling Enrolling Seriol 3,717 3,742 3,742 4SS) / 3 = 2014 E. Prior Year Open Prior Ye	= 2015 64 64 63,726 64 64 64 64 64 64 64 64	613,875 <=Enter if not p 41,143 8,404 0 0 296,499 <-Do not che
1.	3,717 3,742 2015 2015 2016 2016 2016 2016 2016 2017	= 2015 64 64 63,737 64 64 64 64 64 64 64 64 64 64	613,875 <-Enter if not p 41,143 8,404 0 0 296,499 <-Do not che
1. 3,742 3,732 2. 2. 3,732 2. 3,732 2. 3,732 2. 3,732 2. 3,732 2. 3,732 2. 3,732 2. 3,732 3,	3,717 3,742 2015 C. Energy Eniclency Section for Ing Energy Eniclency Copen 2014 2015 E. Prior Year Open F. Reduction for Ing Environmental Properties of Section 1	= 2015 64 63,737 E. 3,737 E. 6. H. 11.	8,404 0 0 0 0 0 0 0 0 0 0 0 0 0
Acquisition for Inequality of Bedunder of Pascinded Taxes for 2015-16 Adjustment for Mediument for Neuronleed byplis) Page 2014 Pa	45s) / 3 = 3,737 E. Prior Year Open F. Reduction for Ing G. Environmental P. Adjustment for Ing Ing G. Environmental P. A. Entries Required Required Required P. Anno-Referendum App G. Capital Exp. Anno-Referendum App G. Capital Exp. Anno-Referendum App G. Entries Required P. A. Entries Required P. Entries Proposations: B. Other Levy Rever Levy (P. Entries P. E	= 2015 E. 3,737 E. 26 26 H. 3,726 H.	41,143 8,404 0 0 296,499 <-Do not che
Second	455) / 3 = 3,737 E. Prior Year Open 2014 2015 64 64 65 64 65 64 65 64 65 64 65 64 65 64 65 64 65 64 65 64 65 64 65 64 65 64 64 65 64 65 64 64 64 64 64 64 64 64 64 64 64 64 64	= 2015 E. 3,737 E. E. 261 H. 3,726 H.	8,404 0 0 296,499 <-Do not che
F. Reduction for Ineligible Fund 80 Expends (enter as negative) C. Environmental Remediation Exemption C. Environmental Remediation Exemption C. Environmental Remediation Exemption C. Environmental Remediation Exemption C. Full of P. L. 2015-16 Revenue Limit With All Exemptions (Ln 9 + Ln 10) 12. Total Aid to New Choice Pupils in 2015-16 (FTE x line 5 above) C. Total Aid to New Choice Pupils in 2015-16 (FTE x line 5 above) C. Total Aid to New Choice Pupils in 2015-16 (FTE x line 5 above) C. Total Aid to New Choice Pupils in 2015-16 (FTE x line 5 above) C. Total Aid to New Choice Pupils in 2015-16 (FTE x line 5 above) C. Total Aid to New Choice Pupils in 2015-16 (FTE x line 5 above) C. Total Aid to New Choice Pupils in 2015-16 (FTE x line 5 above) C. Capital Exp. Amual Meeting Approved: (Ln 11 - Line 12) C. Capital Exp. Amual Meeting Approved: Full Aid to Not-Nelterendum Appril Publish C. Capital Exp. Amual Meeting Approved: Full Aid Aid Sic 211 C. Capital Exp. Amual Meeting Approved: Full Aid Aid Sic 211 C. Capital Exp. Amual Meeting Approved: Full Aid Aid Sic 211 C. Capital Exp. Amual Meeting Approved: Full Aid Aid Sic 211 C. Capital Exp. Amual Meeting Approved: Full Aid Aid Sic 211 C. Capital Exp. Amual Meeting Approved: Full Aid Aid Sic 211 C. Capital Exp. Amual Meeting Approved: Richard Aid Sic 211 C. Capital Exp. Amual Meeting Approved: Richard Aid Sic 211 C. Capital Exp. Amual Meeting Approved: Richard Aid Sic 211 C. Capital Exp. Amual Meeting Approved: Richard Aid Sic 211 C. Capital Exp. Amual Meeting Approved: Richard Aid Sic 211 C. Capital Exp. Amual Meeting Approved: Richard Aid Sic 212 C. Capital Exp. Amual Meeting Approved: Richard Aid Sic 212 C. Capital Exp. Amual Meeting Approved: Richard Aid Sic 213 C. Capital Exp. Amual Meeting Approved: Richard Aid Sic 213 C. Capital Exp. Amual Meeting Approved: Richard Aid Sic 213 C. Capital Exp. Amual Meeting Approved: Richard Aid Sic 213 C. Capital Exp. Amual Meeting Approved: Richard Aid Sic	2014 2015 63 64 25 26 26 Environmental PR H. Adjustment for N 3,742 3,752 n = N O = 1.2 Total Aid to be U A 2015-16 Revenul 12. Total Aid to be U A 2015-16 CCTOE B. State Aid to High I. Total Limited R Entries Required C) (to 8 decimals) Required H. Total Limited R C Capital Exp. Ann Required H. Adjustment for N 10.38, 41 L Entries Required Rounds to Dollar) Required H. Total Limited R C Capital Exp. Ann Required H. Total Revenue ft A 585,500 B. Community Serv A Feferendum App Referendum App Referendum App Referendum App A Feferendum App B. Other Levy Feve C Prior Year Levy Feve 17. Est Src 691 (Cotal Ever) 18. Find 10 Sec 211	2015 F. G. 26 H. 3,726 11.	0 0 296,499 <-Do not che
C. Environmental Remediation Exemption C. Environmental Remediation Exemption C. Environmental Remediation Exemption C. Environmental Remediation C. Environmental Remediation C. St. 725. 1. 2015-16 Revenue Limit With All Exemptions (Ln 9 Ln 10) 2. Total Aid to be Used in Computation (12A + 12B) 3. 742 3.752 A. 2015-16 Revenue Limit With All Exemptions (Ln 9 Ln 10) 2. Total Aid to be Used in Computation (12A + 12B) 3. Allowable Limited Revenue (Line 11 - Line 12) 3. Allowable Limited Revenue (Line 11 - Line 12) 4. 2015-16 OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE (10. 38, 41 Levies + Src 691 is DOR Computer Aid) 5. Amount:	G. Environmental B H. Adjustment for N 3,742 2,752 3,742 3,752 3,742 3,752 3,742 3,752 3,742 3,752 4, 2015-16 Revenue for N 1. 2015-16 Revenue for N 1. 2015-16 Revenue for N 1. 2015-16 Revenue for N 2015-16 OCTOE 1. 2015-16 OCTOE 2015-16	63 64 G. 25 26 H. 3,717 3,726 11.	296,499 <-Do not che
H. Adjustment for New Choice Pupils in 2015-16 (FTE x line 5 above) 296,499 <- 1. 2015-15 Revenue Limit With All Exemptions (In 9 + Ln 10) 1. 2015-15 Revenue Limit With All Exemptions (In 9 + Ln 10) 2. Total Aid to be Used in Computation (124 + 12B) 2. Total Aid to be Used in Computation (124 + 12B) 2. State Aid to High Poverty Districts (not all districts) 3. 752	1. 2015-16 Revenu 3,726	25 26 H. 3,717 3,726	296,499 <-Do not che
11. 2015-16 Revenue Limit With All Exemptions (Ln 9 + Ln 10) 12. Total Aid to be Used in Computation (12A + 12B) 13. A102-16 OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE 14. A2015-16 OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE 15. Allowable Limited Revenue: (Line 11 - Line 12) 16. Anount:	11. 2015-16 Revenu 3,742 3,752 12. Total Aid to be U 2015-16 OCTOE 12. Total Aid to be U 13. Allowable Limited Research of the United Research of	3,717 3,726	
12. Total Aid to be Used in Computation (12A + 12B) A. 2015-16 OCTOBER 15 GENERAL AID CERTIFICATION 25,750,154 2015-16 OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE THE OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE THE OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE THE OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE THE OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE THE OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE THE OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE THE OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE THE OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE TOTAL LEWISE SCR 631.	12. Total Aid to be U. 3,752	27.6	
A	13	0750	
State Aid to High Poventy Districts (not all districts) State Aid to High Poventy Districts (not all districts)	13. Allowable Limit	3,132	
B. State Aid to High Poverty Districts (not all districts)	13. Allowable Limit	¥.	(5)
13. Allowable Limited Revenue: (Line 11 - Line 12) 14. Allowable Limited Revenue: (Line 11 - Line 12) 15. Allowable Limited Revenue: (Line 11 - Line 12) 16. Total Limited Revenue To Be Used (A+B+C) 17. Total Limited Revenue To Be Used (A+B+C) 18. Allowable Limited Revenue To Be Used (A+B+C) 19. Total Limited Revenue To Be Used (A+B+C) 19. Total Limited Revenue To Be Used (A+B+C) 19. Total Revenue To Be Used (A+B+C) 19. Total Revenue To Be Used (A+B+C) 19. Total Revenue To Be Used (A+B+C+D) 19. Total Revenue Tom Other Levies (A+B+C+D) 19. Total Revenue Tom O	13. Allowable Limited Remb) = (10, 38, 41)	B. State Aid to High	248,326
13. Allowable Limited Revenue: (Line 11 - Line 12) 14. Total Limited Revenue To Be Used (A+B+C) Total Limited Revenue To Be Used Botal Size 211 Size 691 Size 6	13. Allowable Limited Revenue: (Line 11 - Line 12) 14. Total Limited Revenue: (Line 11 - Line 12) 14. Total Limited Revenue To Be Used (A+B+C) 14. Total Limited Revenue To Be Used (A+B+C) 14. Total Limited Revenue To Be Used (A+B+C) 15. Gen Operations: Fnd 10 including Src 211		
14. Total Limited Revenue To Be Used (A+B+C)	14. Total Limited Revenue To Be Used (A+B+C)	= 13.	10,966,944
14. Total Limited Revenue To Be Used (A+B+C)	14. Total Limited Revenue To Be Used (A+B+C)	THE REAL PROPERTY AND ADDRESS OF THE PARTY AND	omputer Aid.)
Entries Required Below: Amnts Needed by Purpose and Fund: A. Gen Operations: Find 10 including Src 211 & Src 691 B. Non-Referendum Debt (inside limit) Find 38 Src 211 C) (to 8 decimals) Required + 4,585,500 H. 1,281,516,837 C. Capital Exp, Annual Meeting Approved: Find 41 Src 211 Required + 4,585,500 H. 1,281,516,837 C. Capital Exp, Annual Meeting Approved: Find 41 Src 211 Required + 4,585,500 H. 1,281,516,837 C. Capital Exp, Annual Meeting Approved: Find 41 Src 211 Required + 4,585,500 H. Referendum Apprix Debt (Non Fund 38 Debt-Src 211) Required + 4,585,500 H. Referendum Apprix Debt (Non Fund 38 Debt-Src 211) Required + 1,281,516,837 C. Capital Exp, Annual Meeting Approved: Find 41 Src 211 Required + 4,585,500 H. Referendum Apprix Debt (Non Fund 38 Debt-Src 211) Required + 1,281,516,837 C. Capital Exp, Annual Meeting Approved: Find 40 Src 211) Required + 1,281,516,837 C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212) To Other Levy Revenue - Milwaukee & Kenosha Only 16. Total Levy - Src 691 (Comp Aid) Based on Ln 16 & Values Entered 17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered 18. Find 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget 19. Find 10 Levy certified by the Board.	Entries Required Below: Amnts Needed by Purpose and Fund: A. Gen Operations: Fnd 10 including Src 211 & Src 691 B. Non-Referendum Debt (inside limit) Fnd 38 Src 211 C. Capital Exp. Annual Meeting Approved: Fnd 41 Src 211 C. Capital Exp. Annual Meeting Approved: Fnd 41 Src 211 A. Referendum Approved Debt (Non Fund 38 Debt-Src 211) A. Referendum Approved Debt (Non Fund 38 Debt-Src 211) A. Referendum Approved Debt (Non Fund 38 Debt-Src 211) B. Non-Referendum Approved Debt (Non Fund 38 Debt-Src 211) A. Referendum Approved Debt (Non Fund 38 Debt-Src 211) C. Capital Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 16. Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered 17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered 18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget	14. Tota	
Comparison	A Gounds to Dollary		
= 51,698 C. Capital Exp. Annual Meeting Approved: Fnd 41 Src 211 (Rounds to Dollar) Required + 4,585,500 + 1,281,516,837 C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212) - Total Revenue - Milwaukee & Kenosha Only + 1,281,516,837 C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212) - Total Levy Src 691. "Proposed Levy" (Ln 14 + Ln 15) - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered - Total Levy Src 691 (Comp Aid) Based on Ln 16 & Values Entered	= 51,698 (Capital Exp. Annual Meeting Approved: Fnd 41 Src 211 (A+B+C+D): Capital Exp. Annual Meeting Approved: Fnd 41 Src 211 (A+B+C+D): (Rounds to Dollar)		
Capital Exp. Annual Meeting Approved: Fnd 41 Src 211	Second		780,007,8
C. Capital Exp. Annual Meeting Approved: Fnd 41 Src 211	C. Capital Exp. Annual Meeting Approved: Fnd 41 Src 211 (A+B+C+D): C. Capital Exp. Annual Meeting Approved: Fnd 41 Src 211 (A+B+C+D): C. (Rounds to Dollar) 15. Total Revenue from Other Levies (A+B-C+D)	H. H.	758,997,1
1. Total Revenue from Other Levies (A+B+C+D) (A+B+C+D): 2.898.435 2.898.435 3. Required	Counds to Dollary 15. Total Revenue from Other Levies (A+B+C+D) (A+B+C+D) Required	= 51,698 C.	(to Budge
Required	Required + 4,585,500 B. Community Services (Fnd 80 Src 211) 2,898,	C) (to 8 decimals) (Rounds to Dollar) 15.	(A+B+C+D): 3,532,794
Required + 4,585,500 B. Community Services (Fnd 80 Src 211) 633,600 1,281,516,837 C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212) 759 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Horone - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Horone - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Horone - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Horone - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Horone - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 1,286,102,102,102,102,102,102,102,102,102,102	Required + 4,585,500 B. Community Services (Fnd 80 Src 211) 633, 633,	Ä	
Valuation	1 Valuation + 1,281,516,837 C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212) 1,286,102,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15) 17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered (to Budget Rpt Fig. End 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget	Required + 4 585,500 B.	
10 Levy 11 Levy Src 691, "Proposed Levy" (Ln 14 + Ln 15) 11 Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered 12 End 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget 13 End 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget 14 End 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget 15 End 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget 16 End 16 End 16 End 17 End 1	10 Levy 10.2,337 D. Other Levy Revenue - Milwaukee & Kenosha Only 16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15) 10,915, 17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered 17. End 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget	Walitation + 1281516837 C	759
16. Test Src 691 (Comp Aid) Based on Ln 16 & Values Entered 17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered 18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget Line 18 (Most 14A) is the Fund OL Lovy certified by the Board.	16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15) 17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered 18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget	1 286 100 337	
10. Total Levy + Str. Cert, Proposed Levy (Lin 14 + Lin 15) 17. Est Str. 691 (Comp Aid) Based on Ln 16 X Values Entered 18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget 19. Fnd 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget 10. Fnd 10 Src 211 (Ln 14 (Ln 14A) is the Fund 10 Levy certified by the Board.	10. Total Levy + St. Cost., Proposed Levy (En 14 + En 15) 17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered 18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget	1,400,102,00)	10.015.246
Fnd 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget Fnd 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget Line 18 (not 14A) is the Fund 10 Levy certified by the Boar	Est S/c 691 (Comp Aid) based on Ln 16 & Values Entered Fnd 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget	<u>.</u>	
Fnd 10 Src 211	Fnd 10 Src 211		(to Budget Hpt)
Total Post			9,648,38
	Line 18 (<u>not</u> 14A) is the Fund 10 Levy certified by the Board.	Line 18 (<u>not</u> 14A) is the Fund 10 L ₁	evy certified by the Board.
	19. Total Fall, 2015 All Fund Tax Levy (14B + 14C + 15 + 18)		5 + 18) 14,448,040
CELL COLOR KEY. Avito-Calc District Enters Line 19 is the total levy to be apportioned in the PI-401. Levy Rate =	Auro-Calc DPI Data District Enters Line 19 is the total lew to be apportioned in the PI-401.	Auto-Calc DPI Data District Enters	

F - 01 to 4 to he levies in this "DPI Reconciliation" box will not be populated until actual levy Users should enter estimated levy amounts into Lines 14 & 15 (cells I36-I43) in amounts in Fall, 2015 from district PI-401 Levy Certifications are available. the actual spreadsheet to the left for testing. The "Results" box below will ble at: http://sfs.dpi.wi.gov/sfs_revlimworksheet display the status based on the numbers entered. 0 < - Do not change! 959,921 **959,921** 3430 LEVIED Total Non-Recurring Exemptions: Total Non-Recurring Exemptions: (to be removed from subsequent year's base) Eligible carryover into subsequent year: You have levied to your maximum. Fund 48/Other, PI-401 Chargeback, PI-401 Worksheet is av Fund 10, PI-401 Fund 38, PI-401 Fund 41, PI-401 Fund 39, PI-401 Fund 80, PI-401 Computer Aid Fotal, PI-401 Menasha

Revenue Limit-Related Categorical Aid

multiplied by Line 6 (Current 3-Year Average) of the Revenue Limit computation. Revenue is coded to Source 619. The computation of Per-Pupil Aid uses information from the district's Revenue Limit Computation, but is paid OUTSIDE of the Revenue Limit. See http://sfs.dpi.wi.gov/perpupil for more information. 2015 Act 55 (2015-17 Budget) has retained the revenue limit-related categorical Per-Pupil Aid at a rate of \$150

- LINE 10C.	DICATED. FORMULAS WILL AUTO-CALCULATE.	0\$	0\$	0\$	\$613,875	0\$	\$613,875 (Amount can be < 0.)
2015-16 ENERGY EFFICIENCY EXEMPTION NET TOTAL - LINE 10C. (Carry bright yellow box amount to Line 10C. on page 1. See detail computation boxes below.	ENTER ALL NUMBERS AS POSITIVE EXCEPT WHERE INDICATED. FORMULAS W	.) 2013-14 Adjustment for Unspent Energy Exemption	.) 2014-15 Adjustment for Unspent Energy Exemption) 2015-16 EE Expenses for 1-Year Projects per Board Resolution	.) 2015-16 EE Expenses for Debt per Board Resolution	.) Measured Utility Savings Applied to 2015-16 (entered as a negative)	Total 2015-16 Energy Efficiency Exemption (carry to Line 10 C. on page 1)

Input Details Below

2013-14 Energy Efficiency

.) 2013-14 Adjustment for Unspent Energy Exemption (-A+B+C+D+E, can be < 0)	\$	\$0
A. 2013-14 EE Expenses per BOE Resolution (entered as a negative)	-\$220,000	
B. 2013-14 Actual EE Expenses per 13-14 PI-1506AC (10P 254000 000)	\$220,000	
C. Jan-Jun 2014 Debt Service Payment (per 14-15 PI-1506AC)	\$0	
D. Jul-Dec 2014 Debt Service Payment (per 14-15 PI-1506AC)	\$0	
E. Penalty Taken from 2014-15 Base Revenue Limit Computation	\$0	
(If Line 1 < 0, see "2015-16 Net Energy Efficiency Exemption" box above.)		
	=	
2014-15 Energy Efficiency Reconciliation		
.) 2014-15 Adjustment for Unspent Energy Exemption (-A+B, can be < 0)	S	20
A. 2014-15 EE Resolution Expenses per 14-15 PI-1506AC (entered as a negative)	-\$511,011	
B. 2014-15 Actual EE Expenses per 14-15 PI-1506AC (10P 254000 000)	\$0	
(If Line 1 < 0, see "2015-16 Net Energy Efficiency Exemption" box above.)		

The 2014-15 Adjustment for Unspent Energy Exemption related to debt cannot be calculated until the 2015-16 Pl-1506-AC is submitted in September, 2016, after actual calendar year 2015 debt payments are available.

This adjustment will be incorporated into Line 10C of the 2016-17 Revenue Limit Calculation.

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION **TOBER 15 CERTIFICATION 2015-16 GENERAL AID**

+15 MEMBERSHIP, 2014-15 PI-1506-AC REPORTS & 2014 EQUALIZED (MAY 2015 CERT) VALUES USING

Menasha 3430

819,259

1,638,519 3,304,544 5,7

546,173 1,101,448 1,930,000 K-12

> SECONDARY (G6) TERTIARY (G11)

PRIMARY (G1)

GUARANTEES FOR OCTOBER 15 CERTIFICATION:

2,895,000

K-8

1,652,172

				011010	1,036,519	819,259
				2015-1	2015-16 OCTOBER 15 CERTIFICATION	CERTIFICATION
PART A: 2014-15 AUDITED MEMBERSHIP			FTE	PART E: 2014-15 SHABED COST - CONTINUED	u L	000
A1 3RD FRI SEPT 14 MEMBERSHID* (include Vouth Challenge)	Challondo		0071700		III C	38,417,994.79
A DAID CDI TAN 45 MEMBERSHIP (11-15-15-15)	Challenge)		00.717,0			1,000
AZ ZND FILI JAN 19 INEINDERSTIF (III CIUUE TOUIL C	originally (3,660.00	E/ PHIMARY CEILING (A7 * E6)		3.753.000
A3 IOIAL (A1 + A2)			7,377.00	E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)		3 753 000 00
A4 AVERAGE (A3/2) (ROUNDED)			3,689.00	E9 SECONDARY COST CEILING PER MEMBER		0,000
A5 SUMMER 14 FTE EQUIVALENT*			63.00	E10 SECONDARY CEILING (A7 * E9)		9,400
A6 FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	EQUIVALENT (AVE SEPT+JAN)		1.13	E11 SECONDARY SHARED COST		35,278,200
A6 A PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	(AVE SEPT+JAN)		000	(I FOSEB OF ERO FIG. FB)		31,525,200.00
A7 AID MEMBERSHIP (A4+A5+A6+A6A) IFOR MILWAUKEE ONLY:(max of A1 or A2)+A6+A6A1	JKEE ONLY: (max of A1 or A2)+A5+A6+A6A1		3 753 00	F10 TERTIARY SHARED COST		
* Ch 220 Resident Inter FTF counts only 75%						3,139,794.79
OF LEO TROUGHT HEAD IN 1970.				(GREALER OF (ED - E8 - E11) OH U)		
				SHARED COST PER MEMBER =	\$10,237	
	E RECEIPTS (PI-1506-AC)					
B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	39,299,819.66	PART F: EQUALIZED PROPERTY VALUE		
B2 PROP TAX + COMPUTER AID	10R 210 + 691		9.989.128.30	F1 2014 FOLIALIZED VALUE (CERT MAY 15) + EXEMPT COMPLITED VALUE		4 000 011
B3 GENERAL STATE AID	10B 000000 620		25 130 373 00		0.00	586,100,002,1
B4 NON-DED IMPACT AID	(DPI ESTIMATE)		000		045,155	
BE BENEVILLE EMENT	10B 00000 8E0		800	DADT C. 2001 to DIAM AND DOLLOW COMMON COMMO		
DE LONG TEDM OF DOOR	000000000000		00.0			S SECTION S
BO LONG TERM OF BOAR, NOTE	10H 000000 873		0.00	G1 PHIMAHY GUAHANIEED VALUE PEH MEMBER		1,930,000
B/ LONG LERM OF BORK, SIF	10H 000000 874		0.00			7,243,290,000
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972		0.00	G3 PRIMARY REQUIRED RATE (E8 / G2)		0.00051813
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	н	4,180,318.36	G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)		5.977.232.007
				G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)		3.096.983.22
PART C: 2014-15 NET COST OF GENERAL FUND (PI-1506-AC)	VD (PI-1506-AC)			G6 SECONDARY GUARANTEED VALUE PER MEMB		1 101 448
C1 TOTAL GF EXPENDITURES	10F 000000 000	+	38 623 741 46	G7 SECONDARY GHARANTEED VALUATION (47 * CS)		1,101,101,1
	105 411000 838+830		00.0			4,100,704,344
CO COLO COLO COLO COLO COLO COLO COLO C	401 404000 000		00.0	O OLOGORANIA DE CONTRA DE LA CONTRA DEL CONTRA DE LA CONTRA DELIGIA DE LA CONTRA DEL CONTRA DE LA CONTRA DE L		0.00762632
C3 REORG SELILEMEN	10E 491000 950		0.00	G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)		2,867,676,351
C4 REFUND PRIOR YEAR REV	10E 492000 972		41,901.59	G10 SECONDARY EQUALIZATION AID (G8 * G9)		21,869,817.51
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	38,581,839.87	G11 TERTIARY GUARANTEED VALUE PER MEMB		546,173
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)		4,180,318.36	G12 TERTIARY GUARANTEED VALUATION (A7 * G11)		2.049.787.269
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	00:00	G13 TERTIARY REQUIRED RATE (E12 / G12)		0.00153177
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	11	34,401,521,51	G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)		783 799 976
				G15 TERTIARY EQUALIZATION AID (G13 * G14)		1 200 492 99
PART D: 2014-15 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC)	E FUNDS (PI-1506-AC)					1,400,492.33
D1 TOTAL BEVENUE & TRNSF IN	38B + 39B 000	+	10.952.752.11	PART H: 2015-16 OCTOBER 15 CERTIFICATION OF FOLIALIZATION AID		
	10F 411000 838 + 839		000	H1 2015-16 FOLIALIZATION AID FLIGIBILITY (GS-10-015) NOT- 0		00 400 724 20
D3 PROPERTY TAXES	38R + 39R 210	2	3.572.653.00	H2 PABENTAL CHOICE DEDUCT FOLIALIZATION AID (MPS only)		0000
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220		0.00	H2 A. PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWALIKEE		00:0
D5 NON-BEV RECEIPTS	38B + 39B 800		7.184.503.95	H3 MILWAUKEE CHARTER PGM DEDUCT FOLIALIZATION AID // ine H1 * .0 0160643573/	73)	420 261 00
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)		195,595.16	H4 2014-15 OCT-TO-FINAL ADJUSTMENT FOLIALIZATION AID	6	2 261 00
STOTAL EXPENDITIONS	385 - 305 000	•	11 205 056 22	TIMENT TO THE PROPERTY OF THE		00.102,0
DO ALDADI E ELINDI 44 EXP	ODE FOR DOO		00.000,000,1	TO COST 46 FOLIALIZATION AND CONTACTOR AND C		0
DO AIDABLE FOND 4: EAF	(Dri Estimale)	+	00.00	TO ZOID-TO EQUALIZATION AID - OCT TO CERT (HOUND) (HT+HZ+H3+H4+H5)		25,750,194
DO HEFINANCING	38E + 39E 282000		7,183,887.89			
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000		0.00		ID SUMMARY ***	
D11 NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	H	4,016,473.28	11 2015-16 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 AID ELIGIBILITY		00.00
						00.00
PART E: 2014-15 SHARED COST (PI-1506-AC)				2 B. MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (Line I1 * -0.016)	60643573)	00:00
E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	38,417,994.79	12 C. 2014-15 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID		00:00
E2 COSTS OF LAWSUIT AND/OR INDIGENT TRANSPORTATION	SPORTATION	x	0.00	13 2015-16 SPEC ADJ AID and/or CHAP 220-OCT 15 CERT (ROUND) (11+12A+12B+12C)		00:00
E3 IMPACT AID NON-DEDUCTIBLE			0.00	14 2014-15 OCT-TO-FINAL ADJUSTMENT, CHOICE/CHARTER DEDUCTION		-40.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		33	38,417,994.79	*15 2015-16 OCTOBER 15 CERTIFICATION OF GENERAL AID (H6+13+14)		25.750.154

DISTRICTS ARE REMINDED THAT THE OCTOBER 16, 2015 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE FALL, 2015 LEVY.

THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE I1 CAN BE FOUND IN THE "BREAKDOWN OF LINE 1" 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.

Page 1 of 1

HIGH POVERTY AID FOR 2015-16 and 2016-17 FISCAL YEARS

Based on 2014-15 3rd Friday Enrollment (ISES Pupils), 2014-15 ISES ED Pupils, and 2014-15 Membership (for 2015-16 General Aid) Per Statutes s.121.136 and 121.90(2), Wis. Stats., districts receive the same amount for both years of the biennium.

		2014-15 3rd Friday Enrollment (ISES Pupils)	2014-15 ISES ED Pupils	2014-15 Aid Membership (FTE)	2014-15 % Free and Reduced - ROUNDED	FY16/FY17 High Poverty Aid Eligibility
2891	Lake Holcombe	311	169	330	54.0%	\$ 21,835
3206	Loyal	547	293	579	54.0%	\$ 38,311
3311	Marinette	2,092	1,039	2,192	50.0%	
3360	Mauston	1,480	827	1,477	56.0%	
3427	Mellen	282	145	288	51.0%	
3430	Menasha	3,613	2,169	3,753	60.0%	
3434	Menominee Indian	850	743	901	87.0%	
3484	Mercer	144	91	141	63.0%	\$ 9,330
3619	Milwaukee	77,316	63,906	80,437	83.0%	
3689	Montello	729	368	741	50.0%	
3871	Necedah Area	675	406	709	60.0%	
3920	New Auburn	331	166	297	50.0%	
3948	New Lisbon	666	407	618	61.0%	
3976	Norris	52	69	60	133.0%	
2016	North Crawford	458	294	451	64.0%	
3983	North Fond Du Lac	1,275	639	1,268	50.0%	2
3654	Northwood	357	193	373	54.0%	
3990	Norwalk-Ontario-Wilton	732	406	722	55.0%	
4067	Oconto	1,123	561	1,154	50.0%	Maria de la composición dela composición de la composición de la composición de la composición dela composición de la composición dela composición dela composición de la composición dela composición de la composición dela composición de
4207	Owen-Withee	513	264	516	51.0%	
4330	Phelps	127	69	143	54.0%	
4543	Prairie Du Chien Area	1,116	612	1,121	55.0%	
4620	Racine	19,819	12,896	20,812	65.0%	
4795	Rib Lake	478	237	485	50.0%	, , , , , , , , , , , , , , , , , , , ,
4851	Richland	1,381	756	1,423	55.0%	
3850	Riverdale	680	378	725	56.0%	
1673	Royall	576	304	622	53.0%	6 5
	Seneca	293	173	291	59.0%	
5258	Sharon J11	296	187	288	63.0%	•
5264	Shawano	2,471	1,257	2,521	51.0%	•
				254,355		\$ 16,829,998

ELIGIBILITY

1. Find % = ISES ED Pupils / ISES 2014-15 3rd Friday Enrollment

2. Round to Nearest Whole % (eligible at 50% +)

103 Eligible Districts

PAYMENT CALCULATION

1. 2015-16 and 2016-17 Appropriation (2)(bb)

2. Eligible Students: 2014-15 Membership

3. Divide Approp by Students

16,830,000

254,355

\$ 66.1674

Student Head & Membership Count Comparison

(Data based on 3rd Friday in September Student Count Reports)

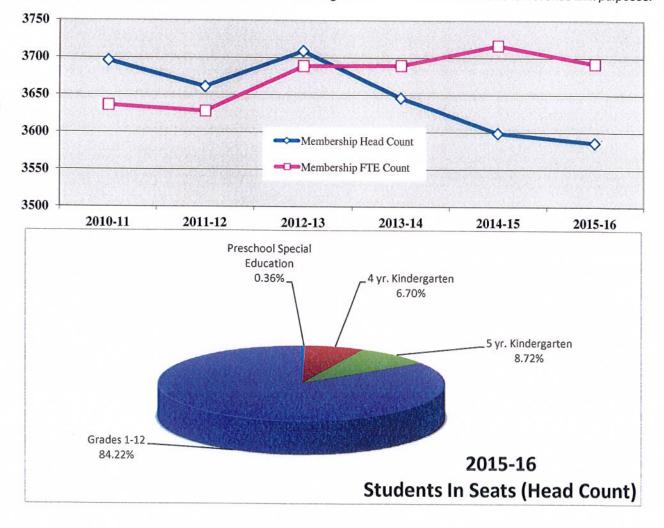
Membership Head Count	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	Change	(%) Change
Preschool Special Education	28	35	13	25	13	8	(5)	-38.5%
4 yr. Kindergarten	245	246	267	293	241	243	2	0.8%
5 yr. Kindergarten	295	278	311	293	314	267	(47)	CONTRACTOR OF THE PROPERTY OF THE PARTY OF T
Grades 1-12	3128	3102	3118	3035	3031	3068	37	1.2%
Total	3696	3661	3709	3646	3599	3586	(13)	

^{* &}lt;u>Student Head Count</u> includes all students physically attending MJSD; does not include adjustments for open enrollment resident v. non-resident students; includes only those students filling "seats" in the district. This count is used primarily for staffing plan purposes.

Membership FTE Count

Total	3636	3628	3689	3690	3717	3692	(25)	-0.7%
Grades 1-12	3205	3189	3228	3189	3223	3273	50	1.6%
5 yr. Kindergarten	295	297	319	301	331	292	(39)	-11.8%
4 yr. Kindergarten	121	124	136	187	156	123	(33)	-21.0%
Preschool Special Education	15	18	7	13	7	4	(3)	-42.9%

^{* &}lt;u>Membership (FTE) Count</u> includes student head counts with adjustments (-) non-resident open enrollment/ln (+) resident open enrollment/Out student calculated on a full-time equivalent (FTE) basis. This count is used to determine revenue limits & general state aid. This count also includes Youth Challenge Academent Resident Students for revenue limit purposes.



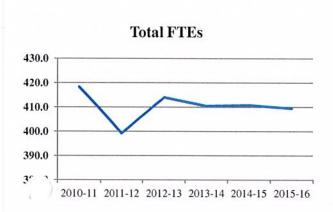
Section II

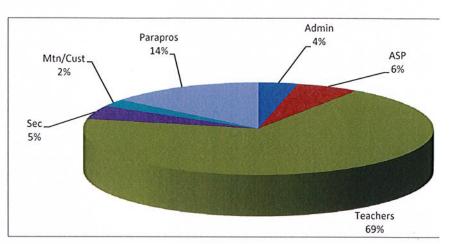
BUDGET SUMMARY REVIEW BY FUND

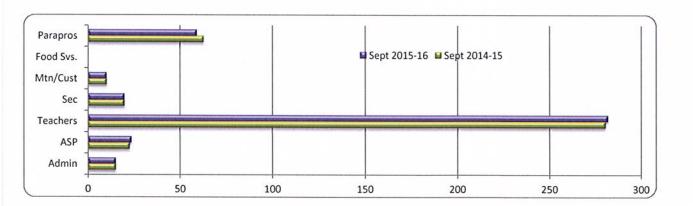
District Instructional & Support Staff

	Sept 2010-11	Sept 2011-12	Sept 2012-13	Sept 2013-14	Sept 2014-15	Sept 2015-16	Change	% of Prior Yr.
Ac rators	14.0000	14.0000	15.0000	14.5000	15.0000	15.0000	-	100.0%
Adr Support Personnel	12.4000	14.4000	15.4000	21.6000	22.5000	23.6000	1.1000	104.9%
Teachers	287.6750	276.6000	283.9500	287.7000	280.6000	281.9800	1.3800	100.5%
Secretaries	20.5056	18.8600	18.9000	18.9000	19.8400	19.8400		100.0%
Maintenance/Custodial	14.0000	10.0000	9.0000	9.0000	10.0000	10.0000		100.0%
Food Service (Dist.)	8.9038	4.4000	4.4000	2	-	-	· ·	100.0%
Paraprofessionals	60.7500	60.9700	67.3400	58.7800	62.8500	59.0525	(3.7975)	94.0%
Total FTEs	418.2344	399.2300	413.9900	410.4800	410.7900	409.4725	(1.3175)	102.8%

The table and charts below compare the the complement of staff of the prior year and the proposed school year to be employed by the district. Not included in the table are before school, after school and noon lunch supervisors, substitutes, etc.





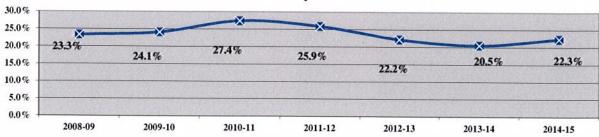


Budget Comparison - General Fund 10 (Balance Sheet Accounts)

Balance sheet accounts are the asset, liability, and equity (fund balance) accounts used to determine the district's financial position.

	Actual 2008-09	Actual 2009-10	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15
Assets:			19020-3900000000000				
Cash & Investments	9,107,868	9,105,160	9,430,199	8,304,867	8,600,497	7,348,960	9,025,089
Taxes Receivable	2,632,244	2,828,766	2,912,803	2,793,424	2,097,213	2,659,897	2,803,077
Accounts Receivable	399,893	388,097	366,475	237,261	6,711	3,663	1,201
Due From Other Funds	0	344,497	688,994	1,466,452	1,466,453	1,306,981	1,538,018
Due From Other Governments	891,708	1,136,557	1,426,866	824,024	1,288,351	1,193,342	823,135
Inventory	4,860	5,078	9,956	1,132	1,132	1,132	1,132
Prepaid Expenses	8,253	0	0		.,	1,102	0
Total Assets	13,044,827	13,808,155	14,835,293	13,627,160	13,460,357	12,513,976	14,191,652
Liabilities:						,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	,,
Accounts Payable	55,115	0	0	0	506,772	1	171,348
Withholdings & Fringes	2,222,477	2,344,547	2,227,220	1,822,916	2,207,388	2.439.621	2,964,711
Accrued Payroll Payable	1,230,441	1,344,230	1,236,762	1,169,516	1,482,078	1,487,441	1,792,602
Unused Vested Benefits	0	0	0	0	0	.,,	0
Due From Other Funds	0	0	0	0	0		0
Claims Payable	0	0	0	0	0		0
Other Deferred Revenue	0	0	0	0	0		0
Total Liabilities	3,508,033	3,688,777	3,463,982	2,992,432	4,196,238	3,927,063	4,928,662
Total Beginning Fund Balance:	9,239,654	9,536,794	10,119,378	11,371,424	10,634,728	9,264,119	8,586,913
Total Ending Fund Balance:	9,536,794	10,119,378	11,371,424	10,634,728	9,264,119	8,586,913	9,262,991
(\$) Change from Prior Year:	297,140	582,584	1,252,046	(736,696)	(1,370,609)	(677,206)	676,078
(%) Change from Prior Year:	3.22%	6.11%	12.37%	-6.48%	-12.89%	-7.31%	7.85%
(%) of Expenditures:	23.3%	24.1%	27.4%	25.9%	22.2%	20.5%	22.3%
General + Special Education Fund Expenditures (Net of nterfund Transfers):	40,858,760	41,999,483	41,515,646	41,084,362	41,790,410	41,854,080	41,463,401

Fund Balance as (%) of Fd 10 & 27 Expenditures

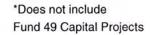


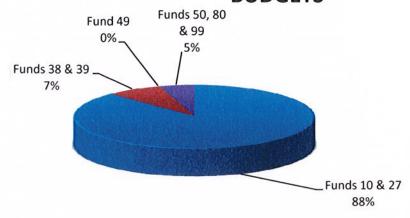
REVENUE and EXPENDITURE SUMMARY

Comparison of All Funds

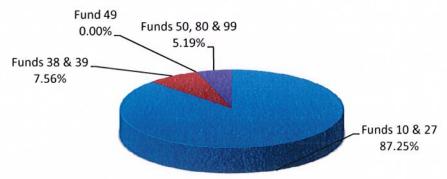
	Actual 2013-14	Actual 2014-15		Budget 2014-15	Budget 2015-16	Budget (\$) <u>Change</u>	Budget (%) <u>Change</u>
Revenues							
10 General Fund	39,350,489	39,271,619		39,354,477	40,235,644	881,167	2.2%
27 Special Projects Fund	7,836,872	7,745,007		7,579,441	8,683,626	1,104,185	14.6%
30 Debt Services Fund (38 & 39)	2,045,665	10,952,752		4,064,843	4,192,792	127,949	3.1%
49 Other Capital Projects Fund	29,995,000	7,536,986		0	36,000	36,000	0.0%
50 Food Service Fund	1,858,230	1,979,810		1,848,909	1,973,000	124,091	6.7%
80 Community Services Fund	814,915	817,457		803,600	708,600	(95,000)	-11.8%
99 Package/Cooperative Program Fund	161,529	147,200		141,529	0	(141,529)	-100.0%
Total All Funds	52,067,700	60,913,845	*	53,792,799	55,793,662 *	2,000,863	3.7%
(\$) Change from Prior Yea		8,846,145	*		2,000,863 *		
(%) Change from Prior Yea		16.99%	*		3.72% *		

Distribution By Fund 2015-16 PROPOSED REVENUE BUDGETS





Distribution By Fund 2014-15 (PRIOR YEAR) REVENUE BUDGETS

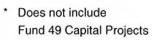


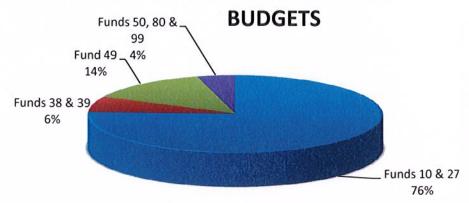
REVENUE and EXPENDITURE SUMMARY

Comparison of All Funds

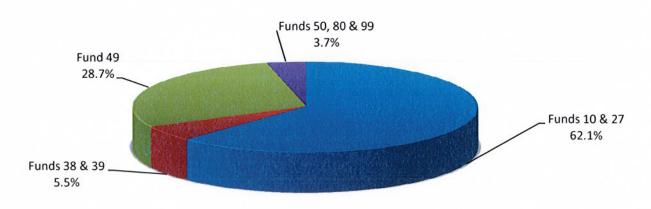
		Actual 2013-14	Actual 2014-15	Budget 2014-15	Budget 2015-16	Budget (\$) <u>Change</u>	Budget (%) Change
Expe	<u>nditures</u>						
10	General Fund	40,027,695	38,595,541	38,932,357	40,226,145	1,293,788	3.3%
27	Special Projects Fund	7,836,872	7,745,007	7,580,839	8,683,626	1,102,787	14.5%
30	Debt Services Fund (38 & 39)	862,440	11,395,956	4,126,374	4,183,046	56,672	1.4%
49	Other Capital Projects Fund	5,364,885	23,295,093	21,518,059	8,931,425	* (12,586,634)	-58.5%
50	Food Service Fund	1,829,207	2,026,906	1,849,001	2,025,000	175,999	9.5%
80	Community Services Fund	815,096	717,052	816,438	717,000	(99,438)	-12.2%
99	Package/Cooperative Program Fund	116,616	73,787	136,650	0	(136,650)	-100.0%
	Total All Funds	51,487,926	60,554,249	* 53,441,659	55,834,817	* 2,393,158	4.5%
	(\$) Change from Prior Year		9,066,323	*	2,393,158	*	
	(%) Change from Prior Year		17.61%	*	4.48%	*	

Distribution By Fund 2015-16 PROPOSED EXPENDITURE





Distribution By Fund 2014-15 (PRIOR YEAR) EXPENDITURE BUDGETS



Total

25,807,541

26,159,187

25,785,114

26,994,712

1,209,598

Budget Comparison - General Fund 10 (Revenues)

The Source Dimension (revenues) is used to classify revenues and other fund sources by their origins.

	Actual 2013-14	Actual 2014-15	Budget 2014-15	Budget 2015-16	Budget Dollar Change	Percent Change
	2013-14	2014-13	2014-15	2013-10	Change	Change
REVENUE FROM LOCAL SOURC	ES					
This includes such things as property to	axes, interfund paym	ents, payments for	services, food sale	s, non-capital sale	s, school	
activity income, investment income, and	d other local revenue	es.				
211 Current Property Tax	9,933,714	9,861,828	9,825,339	9,651,804	(173,535)	-1.77%
212 Prior Property Tax	848	3,544	0	41,143	41,143	0.00%
213 Mobile Home Tax	91,649	92,335	91,000	85,000	(6,000)	-6.59%
219 Other Tax	1,060	138	0	0	0	0.00%
260 Sales Non-Capital	5,244	10,136	0	5,000	5,000	0.00%
270 School Activities	33,673	30,449	33,740	19,750	(13,990)	-41.46%
280 Investment Revenue	1,266	5,076	1,110	1,200	90	8.11%
290 Other Local Revenue	399,020	336,654	369,500	355,000	(14,500)	-3.92%
Total	10,466,474	10,340,161	10,320,689	10,158,897	(161,792)	-1.57%
INTERDISTRICT PAYMENTS WITH This source category includes payment		. 14/jananaja aabaa	l diatriata fan awala t	hinna an transit of	atata aida	
related to EEN tuition agreements, pay					State alus	
related to EEN tultion agreements, pay	ments for services, a	ina payments for of	oen emonnem m	eu oi state aiu.		
316 Transit of State Aids	0	0	0	25,000	25,000	0.00%
340 Payment for Services	1,129,363	1,193,486	1,320,365	1,473,858	153,493	11.63%
Total	1,129,363	1,193,486	1,320,365	1,498,858	178,493	13.52%
REVENUE FROM INTERMEDIATE						
This source category includes paymen				f state & federal		
aids, payments in lieu of taxes, paymer	nt for services, and o	ther intermediate s	ources.			
516 Transit of State Aid	0	5,500	0	0	0	0.00%
517 Transit of Federal Aid	26,206	33,234	48,369	48,369	0	0.00%
540 Paymt for Services (CESA)	0	0	0	0	0	0.00%
Total	26,206	38,734	48,369	48,369	0	0.00%
	1000000					
REVENUE FROM STATE SOURCE						
This source describes money received						
Transportation, Library, and Driver Edu				and the second transfer that the	a flat at	
It includes state aid payments out of ge						
taxes on property which the state guar				t also includes pay	ments	
made by the state for privately owned p	property removed fro	m the tax rolls by s	state action.			
612 Transportation Aid	53,112	53,683	50,000	50,000	0	0.00%
613 Library Aid	101,920	136,226	116,467	132,630	16,163	13.88%
618 Bilingual/Bicultural Aid	184,474	191,753	180,000	180,000	0	0.00%
619 Categorical Aid	277,350	558,900	277,000	560,550	283,550	102.36%
g - 14 m		333,000	,000	223,000	0	0.00%
621 Equalization Aid	24,949,845	24,911,239	24,911,239	25,750,154	838,915	3.37%
628 High Poverty Aid	219,134	219,134	219,134	248,326	29,192	13.32%
630 Special Projects Aid	2,800	55,610	0	20,000	20,000	0.00%
640 Payment for Services	0	0	0	0	0	0.00%
650 SAGE	0	0	0	0	0	0.00%
690 Other State Revenue	18,906	32,642	31,274	53,052	21,778	69.64%
Julier Otate Heveriue	10,300	32,042	31,214	33,032	21,110	09.047

4.69%

	Actual	Actual	Budget	Budget	Dollar	Percent
Y	2013-14	2014-15	2014-15	2015-16	Change	Change

REVENUE FROM FEDERAL SOURCES

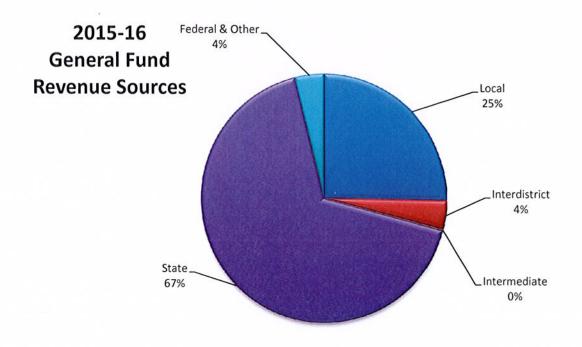
This category includes funds received by a school district directly from the United States government or routed through the state.

730 Special Project Grants	542,404	500,875	206,509	447,979	241,470	116.93%
751 ESEA Title I Grant	894,391	851,727	793,979	886,829	92,850	11.69%
752 ESEA Title V Grant	0	0	0	0	0	0.00%
790 Other Federal Revenue	383,471	126,047	250,000	145,000	(105,000)	-42.00%
Total	1,820,266	1,478,649	1,250,488	1,479,808	229,320	18.34%

OTHER FINANCING SOURCES

Nonrecurring sources of funds. These accounts are classified separately from revenues.

800 Other Financing Sources	0	0	0	0	0	0.00%
Total	0	0	0	0	0	0.00%
OTHER REVENUES						
Revenues that can not be classified in	any other source.					
970 Refund of Disbursement	100,227	52,246	0	45,000	45,000	0.00%
990 Miscellaneous	412	9,156	0	10,000	10,000	0.00%
Total	100,639	61,402	0	55,000	55,000	0.00%
TOTAL REVENUES	39,350,489	39,271,619	38,725,025	40,235,644	1,510,619	-0.20%
(\$) Change from Prior Year:		(78,870)		1,510,619		
(%) Change from Prior Year:		-0.20%		3.90%		



Budget Comparison - General Fund 10 (Expenditures)

The General Fund is used to account for district financial activities for current operations, except those which are required to be accounted for in separate funds. There are no subfunds in the general fund.

The **Object Dimension** is the service or commodity used in accomplishing a function or activity. The objects listed separately identifies **what** was purchased.

	Actual 2013-14	Actual 2014-15	Budget 2014-15	Budget 2015-16	Budget Dollar Change	Budget Percent Change
SALARIES Salaries are gross amounts (ie., before	16,913,125	16,918,831 employees who ar	17,173,452	16,999,964	(173,488)	-1.01%
services rendered to the district.	o consenso, pare to	employees into al	o doldary on the di	other payrourier		
EMPLOYEE BENEFITS	7,662,763	7,004,800	6,981,827	7,054,180	72,353	1.04%

Employee benefits are amounts paid by the district on behalf of employees over and above gross salaries, and often as a percentage of salaries. Such payments may be required by law or by contract.

PURCHASED SERVICES

Purchased services include amounts paid for personal services rendered by personnel who are not on the payroll of the district and other services which the district may obtain from private or public agencies. While a product may or may not result from the transaction, the primary reason for the purchase is the service provided. The purchase price usually includes, without itemization, the salary and benefits paid to any persons involved, the cost of the objects (whether non-capital or capital) used or furnished, and the cost of transporting or furnishing the goods and services.

310 Personal Services	818,748	649,318	749,229	702,560	(46,669)	-6.23%
320 Property Services	2,098,923	1,740,752	1,604,123	1,730,644	126,521	7.89%
330 Utilities	878,022	738,371	857,590	857,590	0	0.00%
340 Transportation	960,816	1,080,249	958,300	1,108,806	150,506	15.71%
350 Communications	63,034	74,480	78,500	86,350	7,850	10.00%
360 Data Processing	1,200	1,298	5,400	800	(4,600)	-85.19%
370 Educational Services	101,693	81,433	43,650	37,500	(6,150)	-14.09%
380 Intergovernmental Transfers	2,726,138	2,868,487	3,092,853	3,393,009	300,156	9.70%
Total Purchased Services	7,648,574	7,234,388	7,389,645	7,917,259	527,614	7.14%

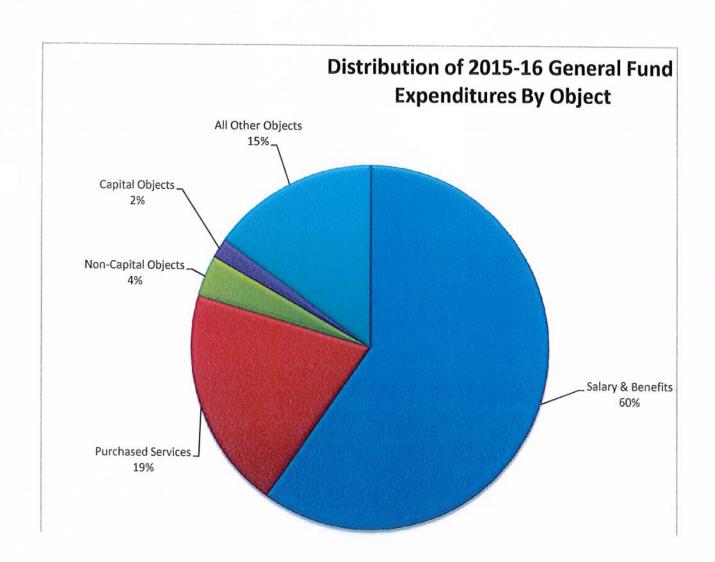
NON-CAPITAL OBJECTS

Non-capital objects include items of an expendable nature that are consumed, worn out, or deteriorated by use (supplies); lose their identity through fabrication or incorporation into different or more complex units or substances (materials); have the characteristics of equipment but are not expensive enough to capitalize (non-capital equipment); and have the characteristics of non-capital equipment but also serve a communicative function (media).

410 Supplies & Materials	592,278	617,286	843,840	865,236	21,396	2.54%
420 Non-Capital Equipment	6,923	12,187	13,200	14,200	1,000	7.58%
430 Media	159,275	167,314	154,620	175,280	20,660	13.36%
440 Non-Capital Objects	53,097	87,466	49,700	48,850	(850)	-1.71%
460 Equipment Components	1,885	432	1,400	0	(1,400)	-100.00%
470 Textbooks	211,215	177,965	196,200	219,000	22,800	11.62%
480 Non-Instructional Software	293,393	113,602	174,200	175,200	1,000	0.57%
Total Non-Capital Objects	1,318,066	1,176,250	1,433,160	1,497,766	64,606	4.51%

	Actual	Actual	Budget	Budget	Dollar	Percent
	2013-14	2014-15	2014-15	2015-16	Change	Change
CAPITAL OBJECTS						
Capital objects include items of a perma	nent or enduring na	ntura which are suf	Hiciantly expensive	to warrant canitaliz	ation (ia count	
ing the value of the object as possessed						
acquired and/or paid for, and which are				iscai year iii wilicii	liley were	
	accury custor and c	incaper to repair tr	ian to replace.			
510 Sites	230	0	0	0	0	0.00%
520 Site Components	0	0	0	0	0	0.00%
530 Buildings	0	0	0	0	0	0.00%
540 Building Components	0	0	0	0	0	0.00%
550 Equip./Vehicle Additions	165,600	632,362	439,247	344,750	(94,497)	-21.51%
560 Equip./Vehicle Replace	127,616	75,069	47,625	230,149	182,524	383.25%
570 Equip./Vehicle Rentals	149,419	260,981	130,750	134,350	3,600	2.75%
Total Capital Objects	442,865	968,412	617,622	709,249	91,627	14.84%
		100			- 1,	1 110 170
DEBT RETIREMENT						
Debt retirement includes : (1) amounts p	oaid as interest for th	he use of property	as it is being capita	alized; (2) amounts	paid as principal	
(to reduce indebtedness) and interest for						
670 Principal/Capital Lease	0	0	0	0	0	0.00%
880 Interest Operating Debt	0	0	0	0	0	0.00%
690 Paying Agent Fees	0	0	0	0	0	0.00%
Total C.T. Dobt Datingmant	0					
Total S.T. Debt Retirement	0	0	0	0	0	0.00%
Total S.T. Debt Retirement	U	0	0	0	0	0.00%
NSURANCE & JUDGMENTS		0	0	0	0	0.00%
					10.5	0.00%
NSURANCE & JUDGMENTS	pry: (1) amounts pa	id for insurance ar	nd fidelity bonds to p	protect school boa	rd members and	0.00%
INSURANCE & JUDGMENTS Several items are included in this category	ory: (1) amounts pa strict officials agains	id for insurance ar st lost due to accio	nd fidelity bonds to plent or neglect; (2) a	protect school boai	rd members and surance cover-	0.00%
NSURANCE & JUDGMENTS Several items are included in this category district employees in their capacity as di	ory: (1) amounts pa strict officials agains worker's compensa	id for insurance ar st lost due to accid ation and payment	nd fidelity bonds to plent or neglect; (2) a s to the Departmen	protect school boa amounts paid for in t of Workforce Dev	rd members and surance cover- elopment for un-	0.00%
NSURANCE & JUDGMENTS Several items are included in this categoral district employees in their capacity as district property; (3) expenditures for	ory: (1) amounts pa strict officials agains worker's compensa	id for insurance ar st lost due to accid ation and payment	nd fidelity bonds to plent or neglect; (2) a s to the Departmen	protect school boa amounts paid for in t of Workforce Dev	rd members and surance cover- elopment for un-	0.00%
NSURANCE & JUDGMENTS Several items are included in this categoral district employees in their capacity as district employees in their capacity as district property; (3) expenditures for employment claims paid by DWD to form by insurance.	ory: (1) amounts pa strict officials agains worker's compensa ner district employed	id for insurance ar st lost due to accid ation and payment es; and (4) judgme	nd fidelity bonds to plent or neglect; (2) a s to the Department ents against the dist	protect school boal amounts paid for in t of Workforce Dev trict that might have	rd members and surance cover- elopment for un- e been covered	
NSURANCE & JUDGMENTS Several items are included in this category district employees in their capacity as di ing district property; (3) expenditures for employment claims paid by DWD to form by insurance. 710 Property & Casualty Ins.	ory: (1) amounts pa strict officials agains worker's compensa ner district employed 202,222	id for insurance ar st lost due to accid ation and payment es; and (4) judgme 249,398	nd fidelity bonds to plent or neglect; (2) a s to the Departmen	protect school boa amounts paid for in t of Workforce Dev	rd members and surance cover- elopment for un-	0.00% 30.53%
NSURANCE & JUDGMENTS Several items are included in this category district employees in their capacity as diving district property; (3) expenditures for employment claims paid by DWD to form by insurance. To Property & Casualty Ins.	ory: (1) amounts pa strict officials agains worker's compensa ner district employed 202,222 0	id for insurance ar st lost due to accio ation and payment es; and (4) judgme 249,398 0	nd fidelity bonds to plent or neglect; (2) a s to the Department ents against the dist	protect school boal amounts paid for in t of Workforce Dev trict that might have	rd members and surance cover- elopment for un- e been covered	
NSURANCE & JUDGMENTS Several items are included in this category district employees in their capacity as di ing district property; (3) expenditures for employment claims paid by DWD to form by insurance. TO Property & Casualty Ins. Judgments Judgments Judgments	ory: (1) amounts pa strict officials agains worker's compensa ner district employed 202,222	id for insurance ar st lost due to accid ation and payment es; and (4) judgme 249,398	nd fidelity bonds to plent or neglect; (2) as to the Department ents against the dist	protect school boal amounts paid for in t of Workforce Dev trict that might have 325,514	od members and surance cover- elopment for un- e been covered 76,141	30.53% 0.00%
NSURANCE & JUDGMENTS Several items are included in this category district employees in their capacity as di ing district property; (3) expenditures for employment claims paid by DWD to form by insurance. 710 Property & Casualty Ins. 720 Judgments 730 Unemployment Compensation 790 Other Insurance & Judgments	ory: (1) amounts pa strict officials agains worker's compensa ner district employed 202,222 0	id for insurance arest lost due to accidition and paymentses; and (4) judgments 249,398 0 23,504	nd fidelity bonds to plent or neglect; (2) as to the Department ents against the distance of the department of the distance of	protect school boad amounts paid for in t of Workforce Dev trict that might have 325,514 0	rd members and surance cover- elopment for un- e been covered 76,141	30.53% 0.00% 0.00%
INSURANCE & JUDGMENTS Several items are included in this category district employees in their capacity as district property; (3) expenditures for employment claims paid by DWD to form	ory: (1) amounts pa strict officials agains worker's compensa ner district employed 202,222 0 68,354	id for insurance arest lost due to accidention and paymentses; and (4) judgments 249,398 0 23,504	nd fidelity bonds to plent or neglect; (2) as to the Department ents against the distance of t	protect school boar amounts paid for in t of Workforce Dev trict that might have 325,514 0 65,000	rd members and surance cover- elopment for un- e been covered 76,141 0	30.53%
NSURANCE & JUDGMENTS Several items are included in this category district employees in their capacity as diving district property; (3) expenditures for employment claims paid by DWD to form by insurance. 710 Property & Casualty Ins. 720 Judgments 730 Unemployment Compensation 790 Other Insurance & Judgments Total Insurance & Judgments	ory: (1) amounts pa strict officials agains worker's compensa- ner district employed 202,222 0 68,354 0	id for insurance ar st lost due to accio ation and payment es; and (4) judgme 249,398 0 23,504 0 272,902	and fidelity bonds to plent or neglect; (2) as to the Department and against the distance of the second of the sec	protect school boar amounts paid for in t of Workforce Dev trict that might have 325,514 0 65,000 0	rd members and surance coverelopment for un- e been covered 76,141 0 0 0 76,141	30.53% 0.00% 0.00% 0.00% 24.22%
NSURANCE & JUDGMENTS Several items are included in this category district employees in their capacity as di ing district property; (3) expenditures for employment claims paid by DWD to form by insurance. 710 Property & Casualty Ins. 720 Judgments 730 Unemployment Compensation 790 Other Insurance & Judgments Total Insurance & Judgments	ory: (1) amounts pa strict officials agains worker's compensa- ner district employed 202,222 0 68,354 0 270,576	id for insurance ar st lost due to accid ation and payments es; and (4) judgme 249,398 0 23,504 0 272,902	and fidelity bonds to plent or neglect; (2) as to the Department onts against the distance of the second of the se	protect school boar amounts paid for in t of Workforce Dev trict that might have 325,514 0 65,000 0	rd members and surance cover- elopment for un- e been covered 76,141 0 0	30.53% 0.00% 0.00% 0.00%
NSURANCE & JUDGMENTS Several items are included in this category district employees in their capacity as diving district property; (3) expenditures for employment claims paid by DWD to form by insurance. 710 Property & Casualty Ins. 720 Judgments 730 Unemployment Compensation 790 Other Insurance & Judgments	ory: (1) amounts pa strict officials agains worker's compensa- ner district employed 202,222 0 68,354 0 270,576	id for insurance ar st lost due to accid ation and payments es; and (4) judgme 249,398 0 23,504 0 272,902	and fidelity bonds to plent or neglect; (2) as to the Department onts against the distance of the second of the se	protect school boar amounts paid for in t of Workforce Dev trict that might have 325,514 0 65,000 0	rd members and surance cover-elopment for un-elopment for un-e	30.53% 0.00% 0.00% 0.00% 24.22%
NSURANCE & JUDGMENTS Several items are included in this category district employees in their capacity as di ing district property; (3) expenditures for employment claims paid by DWD to form by insurance. 710 Property & Casualty Ins. 720 Judgments 730 Unemployment Compensation 790 Other Insurance & Judgments Total Insurance & Judgments	ory: (1) amounts pa strict officials agains worker's compensa- ner district employed 202,222 0 68,354 0 270,576	id for insurance ar st lost due to accid ation and payments es; and (4) judgme 249,398 0 23,504 0 272,902	and fidelity bonds to plent or neglect; (2) as to the Department onts against the distance of the second of the se	protect school boar amounts paid for in t of Workforce Dev trict that might have 325,514 0 65,000 0	rd members and surance cover-elopment for un-elopment for un-e	30.53% 0.00% 0.00% 0.00% 24.22%
NSURANCE & JUDGMENTS Several items are included in this category district employees in their capacity as diving district property; (3) expenditures for employment claims paid by DWD to form by insurance. 710 Property & Casualty Ins. 720 Judgments 730 Unemployment Compensation 790 Other Insurance & Judgments Total Insurance & Judgments DPERATING TRANSFER-OUT A transfer to another fund is an expending	ory: (1) amounts pa strict officials agains worker's compensa- ner district employed 202,222 0 68,354 0 270,576	id for insurance are st lost due to accidention and payments es; and (4) judgments are 249,398 0 23,504 0 272,902 0 attion of repayments	and fidelity bonds to plent or neglect; (2) as to the Department and against the distance of the second of the sec	protect school boar amounts paid for in t of Workforce Dev trict that might have 325,514 0 65,000 0 390,514	rd members and surance cover- elopment for un- e been covered 76,141 0 0 76,141	30.53% 0.00% 0.00% 0.00% 24.22% 0.00%
NSURANCE & JUDGMENTS Several items are included in this category district employees in their capacity as diving district property; (3) expenditures for employment claims paid by DWD to form by insurance. 710 Property & Casualty Ins. 720 Judgments 730 Unemployment Compensation 790 Other Insurance & Judgments Total Insurance & Judgments DPERATING TRANSFER-OUT A transfer to another fund is an expending	ory: (1) amounts pa strict officials agains worker's compensa- ner district employed 202,222 0 68,354 0 270,576	id for insurance ar st lost due to accid ation and payments es; and (4) judgme 249,398 0 23,504 0 272,902	and fidelity bonds to plent or neglect; (2) as to the Department onts against the distance of the second of the se	protect school boar amounts paid for in t of Workforce Dev trict that might have 325,514 0 65,000 0	rd members and surance cover-elopment for un-elopment for un-e	30.53% 0.00% 0.00% 0.00% 24.22% 0.00%
NSURANCE & JUDGMENTS Several items are included in this category district employees in their capacity as diving district property; (3) expenditures for employment claims paid by DWD to form by insurance. 710 Property & Casualty Ins. 720 Judgments 730 Unemployment Compensation 790 Other Insurance & Judgments Total Insurance & Judgments DPERATING TRANSFER-OUT A transfer to another fund is an expendit	ory: (1) amounts parstrict officials against worker's compensationer district employed 202,222 0 68,354 0 270,576 ture without expectations.	id for insurance are st lost due to accidention and payments es; and (4) judgments es; and (4) judgments es; and (5) judgments es; and (6) judgments es; and (7) judgments es; and (8) judgments es; and (9) judgments es; and (1) judgments es; a	and fidelity bonds to plent or neglect; (2) as to the Department onts against the distribution of the dist	protect school boar amounts paid for in t of Workforce Dev trict that might have 325,514 0 65,000 0 390,514	rd members and surance cover-elopment for un-elopment for un-e	30.53% 0.00% 0.00% 24.22% 0.00%
NSURANCE & JUDGMENTS Several items are included in this category district employees in their capacity as diving district property; (3) expenditures for employment claims paid by DWD to form by insurance. 710 Property & Casualty Ins. 720 Judgments 730 Unemployment Compensation 790 Other Insurance & Judgments Total Insurance & Judgments DPERATING TRANSFER-OUT A transfer to another fund is an expendit	ory: (1) amounts par strict officials agains worker's compensa- ner district employed 202,222 0 68,354 0 270,576 ture without expecta-	id for insurance are st lost due to accidention and payments es; and (4) judgments es; and (4) judgments of 249,398 of 23,504 of 272,902 of ation of repayments 4,888,385	and fidelity bonds to plent or neglect; (2) as to the Department onts against the distribution of the dist	protect school boar amounts paid for in t of Workforce Dev trict that might have 325,514 0 65,000 0 390,514 5,476,200	rd members and surance cover-elopment for un-elopment for un-e	30.53% 0.00% 0.00% 24.22% 0.00%
NSURANCE & JUDGMENTS Several items are included in this category district employees in their capacity as di ing district property; (3) expenditures for employment claims paid by DWD to form by insurance. '10 Property & Casualty Ins. '20 Judgments '30 Unemployment Compensation '90 Other Insurance & Judgments Total Insurance & Judgments 'DPERATING TRANSFER-OUT A transfer to another fund is an expendit	ory: (1) amounts par strict officials agains worker's compensa- ner district employed 202,222 0 68,354 0 270,576 ture without expecta-	id for insurance are st lost due to accidention and payments es; and (4) judgments es; and (4) judgments of 249,398 of 23,504 of 272,902 of ation of repayments 4,888,385	and fidelity bonds to plent or neglect; (2) as to the Department onts against the distribution of the dist	protect school boar amounts paid for in t of Workforce Dev trict that might have 325,514 0 65,000 0 390,514 5,476,200	rd members and surance cover-elopment for un-elopment for un-e	30.53% 0.00% 0.00% 24.22% 0.00%
NSURANCE & JUDGMENTS Several items are included in this category district employees in their capacity as diving district property; (3) expenditures for employment claims paid by DWD to form by insurance. 710 Property & Casualty Ins. 720 Judgments 730 Unemployment Compensation 790 Other Insurance & Judgments Total Insurance & Judgments DPERATING TRANSFER-OUT A transfer to another fund is an expendit	ory: (1) amounts parstrict officials agains worker's compensationer district employed 202,222 0 68,354 0 270,576 dure without expectations of the second sec	id for insurance are st lost due to accidention and payments es; and (4) judgments es; and (4) judgments es; and (5) judgments es; and (6) judgments es; and (7) judgments es; and (8) judgments es; and (9) judgments es; a	and fidelity bonds to plent or neglect; (2) as to the Department onts against the distance of the second of the se	protect school boar amounts paid for in t of Workforce Dev trict that might have 325,514 0 65,000 0 390,514 5,476,200 181,013 ents, and miscellar	76,141 0 0 76,141 0 0 76,141 0 87,774 eous objects.	30.53% 0.00% 0.00% 0.00% 24.22% 0.00% -5.32% 0.00% 94.14%
NSURANCE & JUDGMENTS Several items are included in this category district employees in their capacity as diving district property; (3) expenditures for employment claims paid by DWD to form by insurance. 710 Property & Casualty Ins. 720 Judgments 730 Unemployment Compensation 790 Other Insurance & Judgments Total Insurance & Judgments DPERATING TRANSFER-OUT A transfer to another fund is an expendit	ory: (1) amounts par strict officials agains worker's compensa- ner district employed 202,222 0 68,354 0 270,576 ture without expecta-	id for insurance are st lost due to accidention and payments es; and (4) judgments es; and (4) judgments of 249,398 of 23,504 of 272,902 of ation of repayments 4,888,385	and fidelity bonds to plent or neglect; (2) as to the Department onts against the distribution of the dist	protect school boar amounts paid for in t of Workforce Dev trict that might have 325,514 0 65,000 0 390,514 5,476,200	rd members and surance cover-elopment for un-elopment for un-e	30.53% 0.00% 0.00% 24.22% 0.00%
NSURANCE & JUDGMENTS Several items are included in this category district employees in their capacity as diving district property; (3) expenditures for employment claims paid by DWD to form by insurance. 710 Property & Casualty Ins. 720 Judgments 730 Unemployment Compensation 790 Other Insurance & Judgments Total Insurance & Judgments DPERATING TRANSFER-OUT A transfer to another fund is an expendit	ory: (1) amounts parstrict officials agains worker's compensationer district employed 202,222 0 68,354 0 270,576 dure without expectations of the second sec	id for insurance are st lost due to accidention and payments es; and (4) judgments es; and (4) judgments es; and (5) judgments es; and (6) judgments es; and (7) judgments es; and (8) judgments es; and (9) judgments es; a	and fidelity bonds to plent or neglect; (2) as to the Department onts against the distance of the second of the se	protect school boar amounts paid for in t of Workforce Dev trict that might have 325,514 0 65,000 0 390,514 5,476,200 181,013 ents, and miscellar	76,141 0 0 76,141 0 0 76,141 0 87,774 eous objects.	30.53% 0.00% 0.00% 0.00% 24.22% 0.00% -5.32% 0.00% 94.14%

Salary & Benefits Purchased Services	24,575,888	23,923,630	24,155,279	24,054,144	(101,135)	-0.42%
	7,648,574	7,234,388	7,389,645	7,917,259	527,614	7.14%
Non-Capital Objects Capital Objects	1,318,066	1,176,250	1,433,160	1,497,766	64,606	4.51%
	442,865	968,412	617,622	709.249	91,627	14.84%
All Other Objects	6,042,302	5,292,560	6,191,261	6,047,727	(143,534)	-2.32% 0.00%
	40,027,695	38,595,241	39,786,967	40,226,145	439,178	1.10%



Budget Comparison - Special Education Fund 27

This fund was established beginning with the 1998-99 fiscal year to record all special curriculum revenues and expenditures previously recorded in the General Fund (10) including all function 150000 as required by DPI. It is used to account for special education and related services that are funded wholly or in part with state or federal special education aid. No fund balance or deficit can exist in this fund.

,	Actual 2013-14	Actual 2014-15	Budget 2014-15	Budget 2015-16	Budget Dollar Change	Budget Percent Change
REVENUES						
100 Interfund Transfer-Fund 10	5,011,592	4,883,385	4,742,286	5,405,704	663,418	13.99%
300 Interdistrict Payment	81,443	78,366	107,433	120,000	12,567	11.70%
500 Intermediate Sources	20,312	41,644	0	37,030	37,030	0.00%
600 State Revenue	1,722,579	1,788,421	1,747,350	1,765,000	17,650	1.01%
700 Federal Revenue	1,000,446	953,099	982,372	1,355,892	373,520	38.02%
900 Other Revenue	500	92	0	0	. 0	0.00%
000 Total Revenue	7,836,872	7,745,007	7,579,441	8,683,626	1,104,185	14.57%
(\$) Change from Prior Year:		(91,865)		1,104,185		
(%) Change from Prior Year:		-1.17%		14.57%		

EXPENDITURES

A special curriculum consists of courses and other provisions which are different from or in addition to those provided in the usual school program and are provided for exceptional pupils by specially qualified personnel. A subdivision of this subfunction is used to record transactions associated with special educational provisions made for the special type of pupil indicated. Special curriculum provides for special needs of children who are gifted and talented and children who are limited as a result of physical, social, cultural, mental, or emotional conditions.

100	Salaries	4,878,622	4,947,034	4,995,881	5,226,093	230,212	4.61%
200	Employee Benefits	1,942,032	2,015,253	1,647,910	2,116,659	468,749	28.45%
310	Personal Services	71,530	57,647	59,000	60,000	1,000	1.69%
320	Property Services	5,372	7,036	17,380	19,380	2,000	11.51%
340	Transportation	432,763	328,293	422,800	350,100	(72,700)	-17.19%
350	Communications	4,947	3,911	4,200	4,200	0	0.00%
360	Data Processing	12,803	18,878	18,500	24,000	5,500	29.73%
380	Intergovernmental Transfers	418,468	286,837	347,900	343,900	(4,000)	-1.15%
410	Supplies & Materials	26,801	21,943	25,189	25,029	(160)	-0.64%
430	Instructional Software	0	0	0	0	0	0.00%
440	Non-Capital Equipment	13,175	20,937	9,634	11,534	1,900	19.72%
470	Textbooks	0	0	0	0	0	0.00%
480	Non-Instr Software	5,252	0	0	0	0	0.00%
500	Capital Equipment	21,157	33,088	25,597	30,797	5,200	20.31%
900	Other Objects	3,950	4,151	5,250	471,934	466,684	8889.22%
000	Total Expenditures	7,836,872	7,745,007	7,579,241	8,683,626	1,104,385	14.57%
	(\$) Change from Prior Year:		(91,865)		1,104,385		
	(%) Change from Prior Year:		-1.17%		14.57%		

Budget Comparison - Non-Referendum Debt Service Fund 38

This fund is used to account for transactions for the repayment of debt issues that were either: not authorized by school board resolution before August 12, 1993 or incurred without referendum approval after that date. A fund balance may exist in this fund.

Transactions shown in this fund reflect the debt service payments from the December 19, 2002 refinancing of the District's unfunded prior service liability with the Wisconsin Retirement System.

	Actual 2013-14	Actual 2014-15	Budget 2014-15	Budget 2015-16	Dollar Change	Percent Change
FUND BALANCE						
Beginning Fund Balance;	1,752	53,519	1,752	61,516		
Ending Fund Balance:	53,519	61,516	1,752	77,340		
(\$) Change from Prior Year:		7,997		15,824		
(%) Change from Prior Year:		14.94%		25.72%		
REVENUES						
110 Interfund Transfer-Fd 1	660,328	0	5,496	0	(5,496)	-100.00%
211 Property Taxes	0	1,130,110	1,130,110	1,266,857	136,747	12.10%
280 Interest on Investment	0	7	0	0	0	0.00%
800 Other Financing Source	0	0	0	0	0	0.00%
900 Debt Prem/Accrued Int_	51,767	55,191	0	25,000	25,000	0.00%
000 Total Revenues	712,095	1,185,307	1,135,606	1,291,857	156,251	13.76%
(\$) Change from Prior Year:		473,212		156,251		
(%) Change from Prior Year:		66.45%		13.76%		
EXPENDITURES						
673 L.T. Loan-Principal	170,000	170,000	170,000	170,000	0	0.00%
674 STF Loan-Principal	87,500	87,500	87,500	87,500	0	0.00%
675 L.T. Bonds-Principal	240,000	715,000	715,000	690,000	(25,000)	-3.50%
670 Total	497,500	972,500	972,500	947,500	(25,000)	-2.57%
683 L.T. Loan-Interest	73,938	73,938	73,938	73,938	0	0.00%
684 STF Loan-Interest	26,031	22,313	22,313	18,645	(3,668)	-16.44%
685 L.T. Bonds-Interest	62,860	108,560	108,560	235,950	127,390	117.35%
680 Total	162,829	204,811	204,811	328,533	123,722	60.41%
690 Other Debt Retirement	0	0	0	0	0	0.00%
000 Total Expenditures	660,329	1,177,311	1,177,311	1,276,033	98,722	8.39%
(\$) Change from Prior Year:		516,982		98,722		
(%) Change from Prior Year:						

Budget Comparison - Referendum Approved Debt Service Fund 39

This fund is used for recording transactions related to repayment of promissory notes [issued per statute 67.12(; bonds, and state trust fund loans. Also included in this fund are transactions pertaining to land contract paymen and refinancing of debt issues and other obligations as specified by the DPI. Debt tax levies must be recorded in this fund. The resources in this fund may not be used for any other purpose as long as a related debt remains, this reason a separate checking and/or investment account for this fund is highly recommended.

This fund is used for transactions for the repayment of debt issues that were either; authorized by a school boar resolution before August 12, 1993, or approved by referendum.

	Actual 2013-14	Actual 2014-15	Budget 2014-15	Budget 2015-16	Dollar Change	Percent Change
FUND BALANCE						
Beginning Fund Balance:	329,384	1,460,843	329,383	1,009,641		
Ending Fund Balance:	1,460,843	1,009,641	309,557	1,003,563		
(\$) Change from Prior Year:		(451,202)		(6,078)		
(%) Change from Prior Year:		-30.89%		-0.60%		
(%) of Expenditure Budget		9.9%		34.5%		
REVENUES						
140 Transfer-In FD 40	0	0	0	0	0	0.00%
211 Property Taxes	2,331,879	2,442,543	2,442,543	2,898,435	455,892	18.66%
280 Interest on Investment	1,897	3,172	200	2,500	2,300	1150.00%
800 Other Financing Source	27,995,000	7,184,504	0	0	0	0.00%
900 Debt Prem/Accrued Int	999,794	137,226	486,494	0	(486,494)	-100.00%
000 Total Revenues	31,328,570	9,767,445	2,929,237	2,900,935	(28,302)	-0.97%
(\$) Change from Prior Year:		(21,561,125)		(28,302)		
(%) Change from Prior Year:		-68.82%		-0.97%		
EXPENDITURES						
673 L.T. Loan-Principal	27,995,000	7,105,000	0	0	0	0.00%
675 L.T. Bonds-Principal	1,040,000	1,370,000	1,310,000	1,490,000	180,000	13.74%
670 Total	29,035,000	8,475,000	1,310,000	1,490,000	180,000	13.74%
683 L.T. Loan-Interest	139,975	0	0	0	0	0.00%
685 L.T. Bonds-Interest	1,022,135	1,663,419	1,639,063	1,417,013	(222,050)	-13.55%
680 Total	1,162,110	1,663,419	1,639,063	1,417,013	(222,050)	-13.55%
690 Other Debt Retirement	1	80,227	0	0	0	0.00%
000 Total Expenditures	30,197,111	10,218,646	2,949,063	2,907,013	(42,050)	-1.43%
(\$) Change from Prior Year:		(19,978,465)	88	(42,050)		
(%) Change from Prior Year:		-66.16%		-1.43%		

'udget Comparison - Other Capital Projects Fund 49

This fund is used to account for expenditures financed through the use of bonds, promissory notes issued per statute 67.12(12), state trust fund loans, land contracts, or an expansion fund tax levy established per statute 120.10(10m). This fund may also be used to record capital lease transactions involving a "letter of credit" or where use of the lease proceeds extends beyond the fiscal year end.

Capital projects funded through other sources of revenue such as gifts, grants, sale of capital objects, etc. may be accounted for in this fund depending on the circumstances. If an expenditure is financed through General Fund tax levy or balance, the General Fund rather than the Capital Projects Fund is used.

	Actual 2013-14	Actual 2014-15	Budget 2014-15	Budget 2015-16	Dollar Change	Percent Change
FUND BALANCE						
Beginning Fund Balance:	1	25,693,966	24,689,531	8,931,425		
Ending Fund Balance:	24,689,531	8,931,425	3,171,472	0		
(\$) Change from Prior Year:	24,689,530	(16,762,541)	(21,518,059)	(8,931,425)		
(%) Change from Prior Year:	2468953000.00%	NA	NA	NA		
REVENUES						
70 Local Revenue	59,415	36,986	0	36,000	36,000	0.00%
J0 Federal Revenue	0	0	0	0	0	0.00%
800 Other Finance Sources	29,995,000	7,500,001	0	0	0	0.00%
900 Other Revenues	0	0	0	0	0	0.00%
000 Total Revenue	30,054,415	7,536,986	0	36,000	36,000	0.00%
(\$) Change from Prior Year:	0		(7,536,986)	0		
(%) Change from Prior Year:	0.00%		-100.00%	0.00%		
EXPENDITURES						
100 Salaries	0	0	0	0	0	0.00%
200 Employee Benefits	0	0	0	0	0	0.00%
300 Purchased Services	4,996,034	20,539,700	20,506,152	6,465,425	(14,040,727)	-68.47%
400 Non-Capital Objects	0	310,963	0	9,000	9,000	0.00%
500 Capital Objects	334,594	2,444,430	1,000,000	2,457,000	1,457,000	145.70%
600 Other Fees	13,500	0	0	0	0	0.00%
700 Insurance	20,412	0	11,907	0	(11,907)	-100.00%
800 Operating Transfer-Out	0	0	0	0	0	0.00%
900 Other Objects	345	0	0	0	0	0.00%
000 Total Expenditures	5,364,885	23,295,093	21,518,059	8,931,425	(12,586,634)	-58.49%
(\$) Change from Prior Year:		17,930,208		(12,586,634)		
(%) Change from Prior Year:		334.21%		-58.49%		

Budget Comparison - Food Service Fund 50

All revenues and expenditures related to pupil food service activities are to be recorded in this fund. Any fund deficit at the end of the year must be eliminated through an operating transfer from the General Fund. Any balance must be retained for future use for Food Services.

	Actual 2013-14	Actual 2014-15	Budget 2014-15	Budget 2015-16	Dollar Change	Percent Change
FUND BALANCE						
Beginning Fund Balance:	317,251	340,134	290,267	290,267		
Ending Fund Balance:	283,273	290,267	290,175	238,267		
(\$) Change from Prior Year:	(33,978)		(92)			
(%) Change from Prior Year:	-10.71%		-0.03%			
(%) of Budget	15.0%		15.7%			
REVENUES						
200 Local Sources	408,824	407,265	387,576	411,000	23,424	6.04%
600 State Sources	42,194	44,674	44,836	45,000	164	0.37%
700 Federal Sources	1,407,212	1,527,871	1,416,497	1,517,000	100,503	7.10%
000 Total Revenues	1,858,230	1,979,810	1,848,909	1,973,000	124,091	6.71%
(\$) Change from Prior Year:	19,790		(130,901)			
(%) Change from Prior Year:	1.08%		-6.61%			
EXPENDITURES						
100 Salaries	2,479	3,541	0	3,500	3,500	0.00%
200 Employee Benefits	27	80	0	100	100	0.00%
319 Consultants-FSMC	865,456	1,838,525	1,734,701	1,835,400	100,699	5.80%
324 Maintenance Services	3,685	2,011	0	2,000	2,000	0.00%
340 Transportation	8,481	2,834	0	2,500	2,500	0.00%
350 Communications	8,900	692	0	0	0	0.00%
360 Data Processing	945	0	0	0	0	0.00%
380 Pymt to State-Commodities	25,136	10,414	0	10,500	10,500	0.00%
411 Supplies & Materials	35	841	114,300	0	(114,300)	-100.00%
415 Food	917,106	140,653	0	143,000	143,000	0.00%
440 Non-Capital Equipment	0	11,640	0	12,000	12,000	0.00%
480 Software	0	8,786	0	9,000	9,000	0.00%
551 Equipment-Addition	16,799	5,964	0	6,000	6,000	0.00%
561 Equipment-Replacement	39,925	0	0	0	0	0.00%
571 Equipment-Rental	2,353	923	0	1,000	1,000	0.00%
710 Insurance	0	0	0	0	0	0.00%
860 Other Food Service	0	0	0	0	0	0.00%
940 Dues & Fees	881	0	0	0	0	0.00%
990 Miscellaneous	0	0	0	0	0	0.00%
000 Expenditures	1,892,208	2,026,906	1,849,001	2,025,000	175,999	9.52%
(\$) Change from Prior Year:		134,698		175,999		
(%) Change from Prior Year:		7.12%		9.52%		

Budget Comparison - Community Service Fund 80

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 education programs but have the 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 district may adopt a separate tax levy for this fund. Building use fees charged for utilitities and other operational costs must be recorded in the General Fund if no cost allocation was made for these to the Community Service Fund. The School Board must establish a Community Service Fund pursuant to s. 120.13(19).

	Actual 2013-14	Actual 2014-15	Budget 2014-15	Budget 2015-16	Dollar Change	Percent Change
FUND BALANCE						
Beginning Fund Balance:	383,835	383,654	383,835	502,741		
Ending Fund Balance:	383,654	502,741	370,997	494,341		
(\$) Change from Prior Year:		119,087		(8,400)		
(%) Change from Prior Year:		31.04%		-1.67%		
REVENUES						
211 Property Tax -CLC	488,600	488,600	488,600	388,600	(100,000)	-20.47%
211 Property Tax -Other	245,000	245,000	245,000	245,000	` ó	0.00%
270 Other Local Revenue	81,315	83,857	70,000	75,000	5,000	7.14%
600 State Revenue	0	0	0	0	0	0.00%
700 Federal Revenue	0	0	0	0	0	0.00%
900 Other Revenue	0	0	0	0	0	0.00%
000 Total Revenues	814,915	817,457	803,600	708,600	(95,000)	-11.82%
(\$) Change from Prior Year:		2,542		(95,000)		
(%) Change from Prior Year:		0.31%		-11.82%		
EXPENDITURES						
100 Salaries	337,369	397,321	370,529	400,750	30,221	8.16%
200 Employee Benefits	86,268	63,931	59,730	61,650	1,920	3.21%
310 Personal Services	4,173	6,176	8,000	6,300	(1,700)	-21.25%
320 Property Services	0	0	0	0	0	0.00%
340 Transportation	7,749	14,497	6,600	14,000	7,400	112.12%
350 Communications	1,580	1,404	2,360	1,350	(1,010)	-42.80%
380 Intergovernment Pymts	350,479	214,800	354,000	219,000	(135,000)	-38.14%
410 Supplies & Materials	22,477	13,853	10,419	10,950	531	5.10%
440 Non-Capital Objects	699	0	2,000	0	(2,000)	-100.00%
480 Non-Inst. Software	0	0	0	0	0	0.00%
500 Capital Objects	0	1,233	0	0	0	0.00%
700 Insurance	0	904	0	0	0	0.00%
940 Dues & Fees	4,302	2,933	2,800	3,000	200	7.14%
000 Total Expenditures	815,096	717,052	816,438	717,000	(99,438)	-12.18%
(\$) Change from Prior Year:		(98,044)		(99,438)		
(%) Change from Prior Year:		-12.03%		-12.18%		

Budget Comparison - Package and Cooperative Program Fund 99

This fund is used to account for multidistrict projects for which it is necessary to keep a separate record of expenditures so that participant districts' share of expenditures and resulting state and federal revenues will be determined accurately. Projects must be covered by a written agreement approved by each participant. This is normally an agreement under statute 66.30 or a contract with a CESA. The fiscal agent district should formulate the budget, keep the project records, and notify each participant of its appropriate share of the project. Fund revenues must equal expenditures; there can be no fund balance reported in these funds.

	Actual 2013-14	Actual 2014-15	Budget 2014-15	Budget 2015-16	Dollar Change	Percent Change
FUND BALANCE						
Oth. Deferred Revenue-Beg	136,547	126,687	126,687	206,239		
Oth. Deferred Revenue-End	136,547	206,239	134,666	0		
(\$) Change from Prior Year:	0		7,979			
(%) Change from Prior Year:	0.00%		6.30%			
REVENUES						
230 Interfund Payments	0	0	0	0	0	0.00%
340 Interdistrict Payments	144,700	127,200	141,529	0	(141,529)	-100.00%
900 Other Revenue	16,829	20,000	0	0	0	0.00%
000 Total Revenues	161,529	147,200	141,529	0	(141,529)	-100.00%
(\$) Change from Prior Year:		(14,329)		(141,529)		
(%) Change from Prior Year:		-8.87%		-100.00%		
EXPENDITURES						
100 Salaries	48,038	46,543	49,569	0	(49,569)	-100.00%
200 Employee Benefits	3,892	3,739	4,032	0	(4,032)	-100.00%
310 Personal Services	4,780	6,950	17,849	0	(17,849)	-100.00%
340 Transportation	20,800	17,866	21,396	0	(21,396)	-100.00%
350 Communications	0	0	25	0	(25)	-100.00%
370 Educational Services	0	0	0	0	0	0.00%
380 Interdistrict Payments	38,720	0	38,000	0	(38,000)	-100.00%
410 Supplies & Materials	386	1,620	2,679	0	(2,679)	-100.00%
500 Capital Objects	0	0	0	0	0	0.00%
940 Dues & Fees	44,913	70	0	0	0	0.00%
000 Total Expenditures	161,529	76,787	133,550	0	(133,550)	-100.00%
(\$) Change from Prior Year:		(84,742)		(133,550)		
(%) Change from Prior Year:		-52.46%		-100.00%		

Budget Comparison - General Fund 10 (Expenditures By Function)

The Function Dimension describes the purpose (activity) for which a service or material object is acquired. Functio are divided into subfunctions which are more discrete descriptions of the overall function. The reported functions s not be construed to dictate an organizational structure for the district's programs, departments, classes, etc. Rathe are groupings often required for external reporting.

<u>100 000 Instruction</u> - includes the activities dealing directly with the interactions between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, or correspondence. Included here are the activities of paraprofessionals or classroom assistance of any type who assist in the instruction process.

200 000 Support Services - are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support services exist as adjuncts for the fulfillment of the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

400 000 Non-Program Transactions - are included in various costs. The cost to Fund 10, for example, would include an operating transfer to another fund. From the perspective of the District as a whole, however, such transfers would not be included in the cost, since a transfer out of one fund is exactly balanced by a transfer into another fund. An example of such a transfer is the amount transferred to Fund 27 to cover the costs of Special Education not offset by state handicapped aid or other direct revenue sources to that fund.

Actual	Actual	Actual	Budget	Budget
2012-13	2013-14	2014-15	2014-15	2015-16

110000-Undifferentiated Curriculum

An instructional situation 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 class where a teacher teaches reading, writing, arithmetic, penmanship, etc. to the same group of pupils.

(\$) Change from Prior Year: (%) Change from Prior Year:		1,051,561 17.60%	12,635 0.18%		1,087,581 15.83%
Total	5,973,598	7,025,159	7,037,794	6,872,354	7,959,935
900 Other Objects	4,455	8,691	907	264	900
500 Capital Objects	13,787	7,330	15,262	10,450	5,849
400 Non-Capital Objects	192,393	319,094	263,476	300,333	344,033
300 Purchased Services	18,050	36,932	17,629	35,485	16,885
200 Employee Benefits	1,480,168	2,107,425	1,972,397	1,658,374	2,755,411
100 Salaries	4,264,745	4,545,687	4,768,124	4,867,448	4,836,857

120000-Regular Curriculum

An instructional situation in which a teacher is responsible for instructing a group of pupils in only one curricular area; I.e., a departmentalized approach. Subjects included in this function are art, English language, foreign languages, mathematics, music, science, and social studies.

100 Salaries	6,661,885	6,478,281	6,121,787	6,349,353	6,056,211
200 Employee Benefits	2,710,084	3,014,433	2,612,290	2,880,640	2,211,162
300 Purchased Services	20,236	37,888	15,356	63,365	47,815

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2014-15	Budget 2015-16
400 Non-Capital Objects	329,677	133,230	192,075	147,171	168,193
500 Capital Objects	26,748	14,759	17,905	10,400	9,150
900 Other Objects	1,102	3,114	1,715	1,900	2,450
Total	9,749,732	9,681,705	8,961,127	9,452,829	8,494,981
(\$) Change from Prior Year:		(68,027)	(720,578)		(957,848)
(%) Change from Prior Year:		-0.70%	-7.44%		-10.13%

130000-Vocational Curriculum

A vocational curriculum consists of occupationally related subject matter and related experiences designed to develop the knowled skills, attitudes, and appreciations that relate to the world of work. Subjects included in this function are agriculture education, business education, marketing, health occupations, family and consumer education, technology, and vocational special needs.

(\$) Change from Prior Year: (%) Change from Prior Year:		78,110 13.87%	79,035 12,33%		99,642 15.56%
Total	563,062	641,172	720,207	640,391	740,033
900 Other Objects	5,000	6,875	509	950	400
500 Capital Objects	920	0	771	525	2,750
400 Non-Capital Objects	7,456	6,380	8,647	12,650	11,150
300 Purchased Services	8,543	28,534	565	4,800	4,300
200 Employee Benefits	150,949	202,230	223,248	159,601	204,346
100 Salaries	390,194	397,153	486,466	461,865	517,087

140000-Physical Curriculum

The body of 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, appreciations, and conduct essential to individual and group health; (2) awareness of, concern for, and knowledge, skills, and judgement necessary for practicing and promoting personal and public safety in the home, at school, on the job, and in traffic; (3) physical and mental growth and fitness to 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.

(\$) Change from Prior Year: (%) Change from Prior Year:		(35,591)	(32,081)		(68,883)
Total	859,038	823,447	791,366	705,326	636,443
900 Other Objects	13	0	0	0	0
700 Insurance	0	0	0	0	0
500 Capital Objects	6,237	5	6,361	0	0
400 Non-Capital Objects	4,807	4,142	6,200	4,160	3,650
300 Purchased Services	996	3,615	3,031	3,850	3,850
200 Employee Benefits	215,820	234,937	239,174	182,494	173,879
100 Salaries	631,165	580,748	536,600	514,822	455,064

160000-Co-Curricular Activities

Co-curricular activities (experiences) are comprised of the group of school-sponsored activities, under the guidance of supervision of qualified adults, 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, public events, or a combination of these - for purposes such as motivation, enjoymer and improvement of skills. In practice, participation usually is not required and credit usually is not given. When participation is required or credit is given, the activity generally is considered to be a course.

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2014-15	Budget 2015-16
100 Salaries	264,599	279,563	330,072	212,188	325,000
200 Employee Benefits	32,185	49,806	39,630	31,105	25,000
300 Purchased Services	77,465	82,798	53,428	90,250	90,200
400 Non-Capital Objects	66,659	50,119	64,237	53,850	54,550
500 Capital Objects	4,734	22,520	13,839	12,300	12,300
900 Other Objects	11,900	8,886	12,581	16,575	15,575
Total	457,542	493,692	513,787	416,268	522,625
(\$) Change from Prior Year:		36,150	20,095		106,357
(%) Change from Prior Year:		7.90%	4.07%		25.55%

170000-Special Needs

Activities of special needs students not requiring an IEP but receiving instruction in curriculum designed to meet their unique need

(\$) Change from Prior Year: (%) Change from Prior Year:		(70,441) -35.38%	(105,804) -82.24%		(24,002) -73.59%
Total	199,090	128,649	22,846	32,618	8,616
900 Other Objects	0	258	130	0	150
500 Capital Objects	0	0	0	0	0
400 Non-Capital Objects	0	0	10,996	7,400	2,460
300 Purchased Services	24	503	152	6,246	6,006
200 Employee Benefits	51,394	42,344	2,922	4,448	0
100 Salaries	147,672	85,544	8,646	14,524	0

210000-Pupil Services

Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include pupil services, social work, guidance, health, psychological services, speech pathology, audiology services, and attendance.

(\$) Change from Prior Year: (%) Change from Prior Year:		344,952 34.69%	(332,852)		67,716 6.88%
Total	994,450	1,339,402	1,006,550	984,153	1,051,869
900 Other Objects	0	0	0	0	0
500 Capital Objects	0	0	0	0	0
400 Non-Capital Objects	14,989	17,486	17,891	4,000	16,079
300 Purchased Services	224,097	455,223	169,693	195,461	194,311
200 Employee Benefits	209,266	273,942	274,339	226,492	241,535
100 Salaries	546,098	592,751	544,627	558,200	599,944

220000-Instructional Staff Services

Activities associated with assisting the instructional staff in providing learning experiences for students. Activities include improvement of instruction, library media, and supervision and coordination.

r Objects	14,746 1,463,595	1,613 1,957,378	750 1,782,227	3,300 2,042,636	1,200 1,947,196
r Objects	14,746	1,613	750	3,300	1,200
al Objects	15,664	8,989	23,053	20,000	24,000
Capital Objects	186,945	188,153	180,596	169,035	169,030
nased Services	368,728	358,841	362,004	360,828	399,109
oyee Benefits	202,377	390,842	316,054	380,800	343,201
165	675,135	1,008,940	899,770	1,108,673	1,010,656
	15.50			0,0,100	1,100,070

(95,440)

		Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2014-15	Budget 2015-16
Bonne Britain	(%) Change from Prior Year:		33.74%	-8.95%		-4.67%

230000-General Administration

Activities concerned with establishing and administering policy in connection with operating the school district. Activities include those of the Board of Education and district administration.

(\$) Change from Prior Year: (%) Change from Prior Year:		(218,964) -32.00%	(31,014) -6.67%		(4,330) -1.05%
Total	684,250	465,286	434,272	411,203	406,873
900 Other Objects	32,026	14,427	28,557	15,600	25,937
500 Capital Objects	10,005	10,903	53,598	9,400	13,500
400 Non-Capital Objects	7,623	11,978	12,694	13,250	29,750
300 Purchased Services	361,961	161,898	43,744	90,679	61,342
200 Employee Benefits	64,404	70,718	87,284	69,754	68,990
100 Salaries	208,231	195,362	208,395	212,520	207,354

240000-School Building Administration

Activities concerned with the overall responsibility for a school building, including those performed through the office of the princip.

(\$) Change from Prior Year: (%) Change from Prior Year:		(8,459) -0.36%	128,582 5.46%		16,473 0.66%
Total	2,365,408	2,356,949	2,485,531	2,510,017	2,526,490
900 Other Objects	47,453	7,833	7,564	7,300	9,150
500 Capital Objects	178,177	142,085	234,796	125,000	127,300
400 Non-Capital Objects	105,685	93,733	53,249	232,338	164,221
300 Purchased Services	48,967	49,671	40,488	43,650	44,950
200 Employee Benefits	524,514	605,969	659,088	555,002	550,603
100 Salaries	1,460,612	1,457,658	1,490,347	1,546,727	1,630,266

250000-Business Administration

Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school district, including the fiscal and internal services necessary for operating the school district. Activities also include operations, maintenance, facilitie acquisition/remodeling, pupil transportation, food services, and internal services such as payroll, accounting, and purchasing.

(\$) Change from Prior Year: (%) Change from Prior Year:		129,585 2.44%	(359,244)		354,958 7.44%
Total	5,318,646	5,448,231	5,088,987	4,768,586	5,123,544
900 Other Objects	23,451	970	9,399	1,050	78,951
500 Capital Objects	40,762	33,385	135,877	107,797	14,400
400 Non-Capital Objects	203,402	398,829	232,563	253,950	307,550
300 Purchased Services	3,965,413	3,854,538	3,519,853	3,335,813	3,592,474
200 Employee Benefits	306,193	376,272	326,252	296,023	307,581
100 Salaries	779,425	784,237	865,043	773,953	822,588

260000-Central Services

This area includes activities which support other instructional and support services and are district-wide in nature. Some activities are public information, staff services, statistics, data processing, and other technologies.

100 Salaries 482,796 507,200 658,954	538,679	538,937
--------------------------------------	---------	---------

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2014-15	Budget 2015-16
200 Employee Benefits	147,796	215,263	228,246	172,094	172,472
300 Purchased Services	153,608	235,956	232,284	253,943	255,843
400 Non-Capital Objects	153,595	94,924	133,627	227,100	227,100
500 Capital Objects	176,623	202,888	467,251	322,000	500,000
900 Other Objects	12,477	5,200	4,714	4,200	4,200
Total	1,126,895	1,261,431	1,725,076	1,518,016	1,698,552
(\$) Change from Prior Year:		134,536	463,645		180,536
(%) Change from Prior Year:		11.94%	36.76%		11.89%

270000-Insurance & Judgments

This function includes premiums for student accident (WIAA type), liability, property, fidelity, other insurance premiums, unemployment compensation, and judgements. Also, 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 recorded under this function.

0	270,576	272,902	314,373	390,514
273,002			319,116	395,375
	(2,426)	7,150 2.64%		76,259 23.909
THE REAL PROPERTY.	0 273,002	273,002 270,576	273,002 270,576 277,726	273,002 270,576 277,726 319,116

280000-Debt Services

This area includes payments of principal and interest on district indebtedness, plus processing costs. Categories of debt services included in this function are long-term capital debt, refinancing, and operational debt. Long-term debt is usually recorded in Fund 30 while short-term debt or capital lease payments are recorded in Fund 10.

Total	0	0	0	0	0
(\$) Change from Prior Year:		0			0
(%) Change from Prior Year:		0.00%			0.00%

290000-Other Support Services

Early retirement benefits, CESA general administration, and miscellaneous payments are recorded under this function.

(\$) Change from Prior Year: (%) Change from Prior Year:		(1,767,979) -95.74%	(54,709) -69,62%		(364,165)
Total	1,846,562	78,583	23,874	365,000	835
900 Other Objects	0	0	0	0	0
500 Capital Objects	0	0	0	0	0
400 Non-Capital Objects	0	0	0	0	0
300 Purchased Services	0	0	0	0	835
200 Employee Benefits	1,846,562	78,583	23,874	365,000	0
100 Salaries	0	0	0	0	0

400000-Non-Program Transactions

Non-program charges are included in various costs. The cost to Fund 10, for example, would include an operating transfer to another fund. From the perspective of the district as a whole, however, such transfers would not be included in the cost, since a transfer out of one fund is exactly balanced by a transfer into another fund. These expenditures represent an operating transfer-out to Fund 27 for the net cost of Special Education services. Also included in this function are payments for general

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2014-15	Budget 2015-16
tuition related to the cost of students opting	to transfer to an	other district und	ler open enrollme	nt provisions.	
000 Interfund Transfers & OE/TW	7,099,479	8,056,035	7,724,170	8,719,021	8,712,778
Total	7,099,479	8,056,035	7,724,170	8,719,021	8,712,778
(\$) Change from Prior Year:	959,336	956,556	(331,864)		(6,243)
(%) Change from Prior Year:	15.62%	13.47%	-4.12%		-0.07%
TOTAL-INSTRUCTION	17,802,062	18,793,825	18,047,127	18,119,786	18,362,633
(\$) Change from Prior Year:	(1,726,643)	991,763	(746,697)		242,847
(%) Change from Prior Year:	-8.84%	5.57%	-3.97%		1.34%
TOTAL-SUPPORT SERVICES	14,072,808	13,177,836	12,824,243	12,918,727	13,150,734
(\$) Change from Prior Year:	1,729,565	(894,972)	(353,592)		232,007
(%) Change from Prior Year:	14.01%	-6.36%	-2.68%		1.80%
TOTAL-NON-PROGRAM	7,099,479	8,056,035	7,724,170	8,719,021	8,712,778
(\$) Change from Prior Year:	959,336	956,556	(331,864)		(6,243)
(%) Change from Prior Year:	15.62%	13.47%	-4.12%		-0.07%
TOTAL ALL FUNCTIONS	38,974,349	40,027,695	38,595,541	39,757,534	40,226,145
(\$) Change from Prior Year:	962,258	1,053,346	(1,432,154)		468,611

2.53%

2.70%

-3.58%

1.18%

(%) Change from Prior Year:

Budget Comparison - Special Education Fund 27 (Expenditures By Function)

The Function Dimension describes the purpose (activity) for which a service or material object is acquired. Functions are divided into subfunctions which are more discrete descriptions of the overall function. The reported functions should not be construed to dictate an organizational structure for the district's programs, departments, classes, etc. Rather they are groupings often required for external reporting.

<u>100 000 Instruction</u> - includes the activities dealing directly with the interactions between teachers and students. Teaching may be provided for students in a school classroom, in another location such as a home or hospital, or in other learning situations such as those involving co-curricular activities. It may also be provided through some other approved medium such as television, radio, telephone, or correspondence. Included here are the activities of paraprofessionals or classroom assistance of any type who assist in the instruction process.

200 000 Support Services - are those services which provide administrative, technical (such as guidance and health), and logistical support to facilitate and enhance instruction. Support services exist as adjuncts for the fulfillment of the objectives of instruction, community services, and enterprise programs, rather than as entities within themselves.

400 000 Non-Program Transactions - are included in various costs. The cost to Fund 10, for example, would include an operating transfer to another fund. From the perspective of the District as a whole, however, such transfers would not be included in the cost, since a transfer out of one fund is exactly balanced by a transfer into another fund. An example of such a transfer is the amount transferred to Fund 27 to cover the costs of Special Education not offset by state handicapped aid or other direct revenue sources to that fund.

Actual	Actual	Actual	Budget	Budget
2012-13	2013-14	2014-15	2014-15	2015-16

130000-Vocational Curriclum

Instructional activities designed to develop in the handicapped special needs pupil the knowledge, skills and attitudes that relate to the work world and profitable use of leisure time.

00 Salaries	0	0	
300 Purchased Services	0	3,970	
Total	0	3,970	
(\$) Change from Prior Year:	0	3,970	
(%) Change from Prior Year:	0.00%	0.00%	

150000-Special Curriclum

Instructional activities for pupils with disabilities and provided by specially qualified personnel as required by an Individual Educational Program (IEP) for such pupils.

(\$) Change from Prior Year: (%) Change from Prior Year:		203,893 3.62%	49,818 0.85%		995,033 17.76%
Total	5,625,257	5,829,150	5,878,968	5,602,752	6,597,785
900 Other Objects	0	3,193	3,751	3,025	469,709
500 Capital Objects	36,431	5,693	13,027	1,831	8,031
400 Non-Capital Objects	55,063	29,113	33,724	22,034	22,021
300 Purchased Services	5,204	4,125	4,467	4,800	2,800
200 Employee Benefits	1,512,792	1,654,531	1,678,401	1,367,481	1,796,045
100 Salaries	4,015,767	4,132,495	4,145,598	4,203,581	4,299,179

Actual	Actual	Actual	Budget	Budget
2012-13	2013-14	2014-15	2014-15	2015-16

170000-Special Needs

Activities of special needs students not requiring an IEP but receiving instruction in curriculum designed to meet their unique needs.

(%) Change from Prior Year:		17.43%	259.13%		-78.95%
(\$) Change from Prior Year:		118	2,060		(3,000)
Total	677	795	2,855	3,800	800
900 Other Objects	0	0	0	0	0
400 Non-Capital Objects	0	0	0	0	0
300 Purchased Services	95	10	172	800	800
200 Employee Benefits	72	127	513	0	0
100 Salaries	510	658	2,170	3,000	0

210000-Pupil Services

Activities designed to assess and improve the well-being of students and to supplement the teaching process. Activities include pupil services, social work, guidance, health, psychological services, speech pathology, audiology services, and attendance.

Social Work Services:

Activities investigating and diagnosing student problems arising out of the home, school or community; casework and group work services for the child, parent or both; interpreting the problems of students for other staff members; and promoting modification of the circumstances surrounding the individual student which are related to his or her problem.

Psychological Services:

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 tests and behavior evaluation; and planning and managing a program of psychological services, including psychological counseling for students, staff and parents.

(\$) Change from Prior Year: (%) Change from Prior Year:		57,554 7.64%	100,251 12.36%		79,171 8.93%
Total	753,730	811,284	911,534	886,935	966,106
900 Other Objects	0	225	225	225	225
500 Capital Objects	4,381	2,230	16,236	20,566	19,566
400 Non-Capital Objects	9,590	16,116	8,715	14,072	14,072
300 Purchased Services	54,760	52,384	56,171	60,400	61,200
200 Employee Benefits	151,676	207,417	250,767	213,686	225,269
100 Salaries	533,323	532,912	579,421	577,986	645,774

220000-Instructional Staff Services

Activities associated with assisting the instructional staff in providing learning experiences for students. Activities include improvement of instruction, library media, and supervision and coordination.

(\$) Change from Prior Year: (%) Change from Prior Year:		15,716 4.86%	16,022 4,72%		98,228 30.21%
Total	323,617	339,333	355,356	325,157	423,385
900 Other Objects	0	532	175	2,000	2,000
500 Capital Objects	1,813	1,850	0	0	0
400 Non-Capital Objects	1,668	0	0	0	0
300 Purchased Services	42,244	54,154	49,765	44,900	44,900
200 Employee Benefits	76,720	76,960	85,572	66,743	95,345
100 Salaries	201,172	205,837	219,845	211,514	281,140

Actual	Actual	Actual	Budget	Budget
2012-13	2013-14	2014-15	2014-15	2015-16

230000-General Administration

Activities concerned with establishing and administering policy in connection with operating the school district. Activities include those of the Board of Education and district administration.

(%) Change from Prior Year:		6.54%	-44.46%		0.00%
(\$) Change from Prior Year:		741	(5,368)		0
Total	11,332	12,073	6,705	12,200	12,200
900 Other Objects	0	0	0	0	0
500 Capital Objects	2,591	2,487	0	3,200	3,200
400 Non-Capital Objects	0	0	0	0	0
300 Purchased Services	8,741	9,586	6,705	9,000	9,000
200 Employee Benefits	0	0	0	0	0
100 Salaries	0	0	0	0	0

250000-Business Administration

Activities concerned with paying, transporting, exchanging, and maintaining goods and services for the school district, including the fiscal and internal services necessary for operating the school district. Activities also include operations, maintenance, facilities acquisition/remodeling, pupil transportation, food services, and internal services such as payroll, accounting, and purchasing.

(\$) Change from Prior Year:		(56,919)	(112,260)		(72,000)
Total	492,652	435,733	323,472	416,180	344,180
900 Other Objects	0	0	0	0	0
500 Capital Objects	0	8,897	3,825	0	0
400 Non-Capital Objects	0	0	0	0	0
300 Purchased Services	492,652	426,836	319,647	416,180	344,180
200 Employee Benefits	0	0	0	0	0
100 Salaries	0	0	0	0	0

260000-Central Services

This area includes activities which support other instructional and support services and are district-wide in nature. Some activities are public information, staff services, statistics, data processing, and other technologies.

100 Salaries	0	0	0	0	0
200 Employee Benefits	0	0	0	0	0
300 Purchased Services	1,651	1,666	1,666	2,000	7,500
400 Non-Capital Objects	0	0	0	0	0
500 Capital Objects	0	0	0	0	0
900 Other Objects	0	0	0	0	0
Total	1,651	1,666	1,666	2,000	7,500
(\$) Change from Prior Year:		15	(0)		5,500
(%) Change from Prior Year:		0.91%	-0.01%		275.00%

	Actual 2012-13	Actual 2013-14	Actual 2014-15	Budget 2014-15	Budget 2015-16
290000-Other Support Service	<u>s</u>				
Other employee benefits, CESA genera	l payments, and	l other miscellane	ous payments a	re recorded unde	er this function.
		No C-1/1-Department			
100 Salaries	58,230	6,720	0	0	0
200 Employee Benefits	20,866	2,996	0	0	0
300 Purchased Services	0	905	0	0	0
400 Non-Capital Objects	0	0	0	0	0
500 Capital Objects	0	0	0	0	0
900 Other Objects	0	0	0	0	0
Total	79,096	10,621	0	0	0
(\$) Change from Prior Year:		(68,475)	(10,621)		0
(%) Change from Prior Year:		-86.57%	-100.00%		0.00%

400000-Non-Program Transactions

Non-program charges are included in various costs. The cost to Fund 10, for example, would include an operating transfer to another fund. From the perspective of the district as a whole, however, such transfers would not be included in the cost, since a transfer out of one fund is exactly balanced by a transfer into another fund. These expenditures represent an operating transfer-out to Fund 27 for the net cost of Special Education services. Also included in this function are payments for general tuition related to the cost of students opting to transfer to another district under open enrollment provisions.

000 Interfund Transfers & OE/TW	276,110	396,217	264,010	331,700	327,700
Total	276,110	396,217	264,010	331,700	327,700
(\$) Change from Prior Year:		120,107	(132,208)		(4,000)
(%) Change from Prior Year:		43.50%	-33.37%		-1.21%

TOTAL-INSTRUCTION	5,625,934	5,829,945	5,881,823	5,606,552	6,602,555
(\$) Change from Prior Year:		204,011	51,878		996,003
(%) Change from Prior Year:		3.63%	0.89%		17.76%
TOTAL-SUPPORT SERVICES	1,662,078	1,610,710	1,598,733	1,642,472	1,753,371
(\$) Change from Prior Year:		(51,368)	(11,977)		110,899
(%) Change from Prior Year:		-3.09%	-0.74%		6.75%
TOTAL-NON-PROGRAM	276,110	396,217	264,010	331,700	327,700
(\$) Change from Prior Year:		120,107	(132,208)		(4,000)
(%) Change from Prior Year:		43.50%	-33.37%		-1.21%
TOTAL ALL FUNCTIONS	7,564,122	7,836,872	7,744,566	7,580,724	8,683,626
(\$) Change from Prior Year:		272,750	(92,306)		1,102,902
(%) Change from Prior Year:		3.61%	-1.18%		14.55%

Section III



Wisconsin School District Taxes and Levy Rates

School district property taxes include levies for general operations, debt service, capital expansion, and community services. Property values are equalized to reflect market value rather than local assessed value. The equalized levy rate is the total property tax levy divided by the current year equalized property value with tax incremental financing (TIF) values excluded. Levy rates are shown in "mills" or property tax dollars levied per \$1,000 of equalized property value.

Each year, per Wis. Stats. 120.12(3)(a), prior to November 1, each school board must vote a levy necessary to operate and maintain the schools of the school district. In addition, by November 6, the district clerk must deliver to the clerk of each municipality a statement showing the proportion of tax to be collected from the property in the school district lying within that municipality (s.120.17(8)(a) Wis. Stats.)

Tax Levy & Rate Comparisons

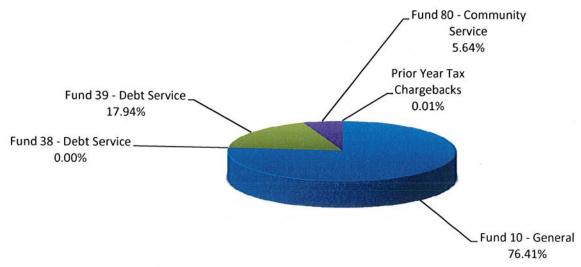
	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15	Projected 2015-16	5 yr. Avg.
Fund 10 - General	10,892,217	10,255,862	9,933,714	9,861,828	9,652,161	10,119,156
Fund 38 - Debt Service	0	0	0	1,130,110	1,263,088	1,196,599
Fund 39 - Debt Service	1,413,356	1,403,478	2,331,879	2,442,543	2,898,435	2,097,938
Fund 80 - Community Service	679,822	733,600	733,600	733,600	633,600	702,844
Prior Year Tax Chargebacks	4,079	2,267	848	3,544	759	2,299
Total Tax Levy	12,989,474	12,395,207	13,000,041	14,171,625	14,448,043	13,400,878
(\$) Change from Prior Year Tax Levy:	482,049	(594,267)	604,834	1,171,584	276,418	
(%) Change from Prior Year Tax Levy:	3.9%	-4.6%	4.9%	9.0%	2.0%	

Total Equalized Valuations (TID Out)	1,313,576,487	1,258,278,346	1,254,450,757	1,266,787,087	1,281,516,837	1,274,921,903
(\$) Change from Prior Year:	2,825,390	(55,298,141)	(3,827,589)	12,336,330	14,729,750	(5,846,852)
(%) Change from Prior Year:	0.2%	-4.2%	-0.3%	1.0%	1.2%	-0.4%

Total Tax Rate (per \$1,000 of Equalized	\$ 9.8	9 :	\$ 9.85	\$ 10.36	\$ 11.19	\$ 11.27	10.51
(\$) Change from Prior Year Tax Rate:	\$ 0.3	5 :	\$ (0.04)	\$ 0.51	\$ 0.83	\$ 0.08	\$ 0.35
(%) Change from Prior Year Net Tax Rate:	3.6	%	-0.4%	5.2%	8.0%	0.7%	3.4%

Fund 10-General	\$ 8.292	\$ 8.151	\$ 7.919	\$ 7.785	\$ 7.532	\$ 7.94
(\$) Change from Prior Year Tax Rate:	\$ 0.33	\$ (0.14)	\$ (0.23)	\$ (0.13)	\$ (0.25)	
Fund 38-Debt Service	\$ 1.	\$	\$ -	\$ 0.892	\$ 0.986	\$ 0.94
(\$) Change from Prior Year Tax Rate:	\$ -	\$	\$ -	\$ 0.892	\$ 0.986	
Fund 39-Debt Service	\$ 1.076	\$ 1.115	\$ 1.859	\$ 1.928	\$ 2.262	\$ 1.65
(\$) Change from Prior Year Tax Rate:	\$ (0.03)	\$ 0.04	\$ 0.74	\$ 0.07	\$ 0.33	
Fund 80-Community Service	\$ 0.518	\$ 0.583	\$ 0.585	\$ 0.579	\$ 0.494	\$ 0.55
(\$) Change from Prior Year Tax Rate:	\$ 0.04	\$ 0.07	\$ 0.00	\$ (0.01)	\$ (0.08)	
Prior Year Tax Chargebacks	\$ 0.0031	\$ 0.0018	\$ 0.0007	\$ 0.0028	\$ 0.0006	\$ 0.002
(\$) Change from Prior Year Tax Rate:	\$ 0.0004	\$ (0.0013)	\$ (0.0011)	\$ 0.0021	\$ (0.0022)	
Total Tax Levy Rate	\$ 9.89	\$ 9.85	\$ 10.36	\$ 11.19	\$ 11.27	

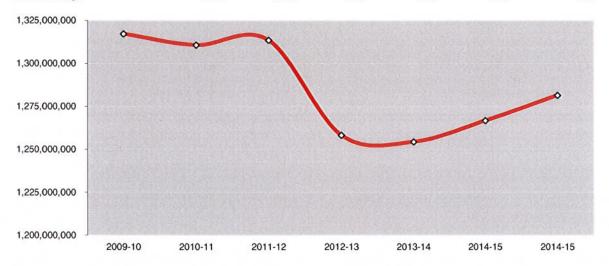
Distribution of Property Tax Levy by Purpose

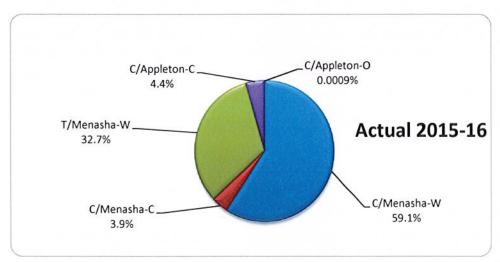


HISTORY OF EQUALIZED VALUATION

(October Certifications)	* (Tax Incremental Financing (TIF) Excluded)

		Actual						
Municipality		2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-06
City of Menasha		805,425,250	795,868,650	795,376,700	762,949,600	755,654,500	744,180,800	757,679,900
Winnebago Co.	(\$) Change	(4,836,500)	(14,393,100)	(491,950)	(32,919,050)	(39,722,200)	(18,768,800)	2,025,400
C 70-251	(%) Change	-0.60%	-1.78%	-0.06%	-4.14%	-4.99%	-2.46%	0.27%
City of Menasha		52,025,228	50,300,906	50,353,643	48,889,007	45,293,889	50,997,838	49,548,334
Calumet County	(\$) Change	(691,588)	(2,415,910)	52,737	(1,411,899)	(5,059,754)	2,108,831	4,254,445
C 08-251	(%) Change	-1.31%	-4.58%	0.10%	-2.81%	-10.05%	4.31%	9.39%
Town of Menasha		404,821,268	406,396,566	413,525,320	389,427,163	397,669,424	419,133,307	418,442,405
Winnebago County	(\$) Change	(7,638,657)	(6,063,359)	7,128,754	(16,969,403)	(15,855,896)	29,706,144	20,772,981
T 70-008	(%) Change	-1.85%	-1.47%	1.75%	-4.18%	-3.83%	7.63%	5.22%
City of Appleton		54,959,882	58,173,157	54,309,164	57,001,349	55,821,818	52,463,808	55,834,536
Winnebago County	(\$) Change	2,370,926	5,584,201	(3,863,993)	(1,171,808)	1,512,654	(4,537,541)	12,718
C 70-201	(%) Change	4.51%	10.62%	-6.64%	-2.01%	2.79%	-7.96%	0.02%
City of Appleton		11,704	11,818	11,660	11,227	11,126	11,334	11,662
Outagamie County	(\$) Change	(77)	37	(158)	(591)	(534)	107	536
C 44-201	(%) Change	-0.65%	0.31%	-1.34%	-5.00%	-4.58%	0.95%	4.82%
Total		1,317,243,332	1,310,751,097	1,313,576,487	1,258,278,346	1,254,450,757	1,266,787,087	1,281,516,837
Dollar Change		(10,795,896)	(17,288,131)	2,825,390	(52,472,751)	(59,125,730)	8,508,741	14,729,750
Percent Change		-0.8%	-1.3%	0.2%	-4.0%	-4.5%	0.7%	1.2%





2015:2016 2014-15 \$11.27 2013-14 \$11.19 2012-13 \$10.49 2011.12 \$9.92 Tax Levy Rates (per \$1,000 of Equalized Property Value) 2010-11 \$9.89 2009-10 \$9.54 2008-09 \$9.38 2007.08 \$8.64 ı 2006.07 \$8.25 2005.06 \$8.88 2004.05 \$8.70 2003.04 \$9.47 2002.05 \$9.54 1 2001.02 \$9.22 2000.01 \$9.91 1999,00 \$9.54 1888.39 \$8.99 1997,98 \$9.18 199697 \$8.58 1995.96 \$7.46 į 1994.95 \$12.63 1993.94 \$13.66 1885.33 \$16.00 1991,92 \$17.80 1990:91 \$17.24 1989.90 \$15.22 \$15.99 \$6.00 \$20.00 \$18.00\$4.00 \$2.00 \$10.00\$8.00 \$16.00 \$14,00 \$12.00 ⋫

Menasha Joint SD

Section IV

OUTSTANDING OUTSTANT DEBT DEW REVIEW

2015-16 OUTSTANDING INDEBTEDNESS (Funds 38 & 39)

	Original	Balance	Paym Principal	ents Interest	Balance
Description of Debt	Issue	July 1, 2015	2015-16	2015-16	June 30, 2016
No. 1: General Obligation Refunding Bonds Dated December 21, 2009 (Bonds maturing March 1, 2017 and thereafter are callable @ par March 1, 2009)	2,485,000	1,075,000	260,000	47,775	815,000
No. 2: State Trust Fund Loan Dated September 15, 2010 (Bonds maturing March 15, 2018 and callable each year between March 15th and July 31st)	875,000	437,500	87,500	18,645	350,000
No. 3: G.O. Promissory Notes Dated June 15, 2011 (Bonds maturing March 1, 2021 and subject to mandatory sinking fund requirements)	1,690,000	1,020,000	170,000	73,938	850,000
No. 4: General Obligation Refunding Bonds Dated February 15, 2012 (Bonds maturing March 1, 2017 and thereafter are callable @ par March 1,					•
2009)	1,535,000	435,000	70,000	7,178	365,000
No. 5: G.O. Refunding Bonds Dated September 3, 2013 (Bonds maturing September 1, 2033)	27,995,000	27,770,000	180,000	1,295,060	27,590,000
No. 6: Taxable G.O. Notes - QZAB (Note issued March 17, 2014 with lump sum payment due March 1, 2024)	2,000,000	2,000,000	0	0	2,000,000
*No. 7: G.O. School Improvement Bonds Dated November 25, 2014 (Bonds maturing March 1, 2029)	7,500,000	7,035,000	430,000	188,175	6,605,000
No. 8: G.O. Refunding Bonds Dated December 15, 2014 (Bonds maturing March 1, 2021)	7,045,000	6,985,000	1,240,000	114,775	5,745,000
Total Fund 38 & 39 Debt	57,351,000	46,757,500	2,437,500	1,745,545	44,320,000

38

There are eight (8) long-term debt Issues as of June 30, 2015 for the district:

1) <u>LT Refunding Bond 2009</u> - A 10 year LT Loan was used to refinance the WRS Prior Service Liability State Trust Fund Low issued in 2005. The loan was issued as non-referendum approved debt. Funding for the debt service payment is is provide a transfer from the General Fund 10 to Fund 38 as an expenditure within state-required revenue limits.

(Final payment scheduled for 3/2019)

- 2) State Trust Fund Loan 2010 A 10 year LT Loan was used to finance the districts installation and replacement of roofing materials and other items deemed necessary for replacement. The loan was issued as non-referendum approved debt.

 Funding for the debt service payment s is provided by a transfer from the General Fund 10 to Fund 38 as an expenditure within state-required revenue limits. (Final payment scheduled for 3/2020)
- 3) G.O. Promissory Notes A 10 year LT Loan was used to finance district installation and replacement of energy improvements deemed necessary by a study conducted in fall of 2010. The loan was issued as non-referendum approved defining for the debt service payment s is provided by a transfer from the General Fund 10 to Fund 38 as an expenditure within state-required revenue limits. (Final payment scheduled for 3/2021)
- 4) LT Refunding Bond A 9 year LT Loan was used to refinance a LT general obligation bond for the April 3, 2001 referendum for site & facilities improvements/replacements. The refunding bonds generated a savings of \$100 k in interest costs over the life of the issue.

(Final payment scheduled for 3/2021)

- 5) General Obligation Refunding Bonds A referendum on April 2, 1013 was approved to issue \$27,995,000 for site & facilities improvements/replacements. (Final payment scheduled for 9/2033)
- 6) <u>Taxable G.O. Note QZAB</u> Qualified Zone Academy Bond Tax Credit issued for use on the High School renovation probased on the following criteria: at least 35% of the schols' students are eligible for free or reduced-price lunch program; the district has proposed to use the funds for a qualified purpose per the IRS; and the district has obtained at least 10 percent of the proceeds from private entities. (Final payment scheduled for 3/2033)
- 7) General Obligation School Improvement Bonds A 15 year LT Loan will be used to eliminate the backlog of energy efficiency projects in the district. An estimated energy savings premium of \$102,097 will be applied to the first payment in March 2015. (Final payment scheduled for 3/2029)

Section V

FUND BALANCE
FUND
REVIEW
BY

School District Fund Balance Policy

Ref: Department of Public Instruction-School Finance Services

Reporting Fund Balances Under GASB 54

Governments, such as school districts, usually organize their accounting systems on a "fund" basis. A fund is a separate set of accounting records, segregated for purpose of carrying on an activity. A fund is established for accountability purposes to demonstrate that financial resources are being used only for permitted purposes. The Wisconsin Department of Public Instruction specifies the various funds required to be used by Wisconsin school districts. All school districts have a General Fund, and may have one or more other funds to account for specific activities. For example, special education activities are accounted for in the Special Education Fund. Transactions relating to payment of general obligation debt are accounted for in a debt service fund.

A fund will have "balance sheet" accounts consisting of "assets", "liabilities" and "fund balance," and a series of "revenue" and "expenditure" accounts. A "fund balance" is created or increased when fund revenues exceed fund expenditures for a fiscal period. Correspondingly, a fund's balance is decreased when fund expenditures exceed fund revenues. The balance sheet accounts identify the assets that belong to a fund, such as cash or a grant payment receivable; and what liabilities it owes, such an accounts payable to a supplier. The difference between the fund's assets and liabilities equals the "fund balance." A positive fund balance represents a financial resource available to finance expenditures of a following fiscal period. A deficit fund balance can only be recovered by having revenues exceed expenditures in a following fiscal period.

Administrators and board members need to understand what a fund balance is and its importance in budgeting decisions. A common misconception is that fund balance is a cash account, and therefore corresponds to the district's bank balance. As discussed above, fund balance represents the fund's total assets minus its liabilities (what a fund owns minus what it owes). Cash is an asset, but it usually is not a fund's only asset. The fund may also have liabilities, such as an accounts payable amount due a supplier that could result in a decrease in fund cash when they are paid off.

How Large a Fund Balance?

Determination of an appropriate fund balance is a critical factor in district financial planning and budgeting processes, but it is strictly a local matter. The Department of Public Instruction makes no recommendation regarding the amount a district should have as its General Fund balance, except that the department encourages districts to seek legal counsel should they contemplate budgeting for and/or operating with a negative general fund balance.

A district with an appropriate fund balance can:

- avoid excessive short term borrowing thereby avoiding associated interest cost.
- accumulate sufficient assets to make designated purchases or cover unforeseen expenditure needs.
- demonstrate financial stability and therefore preserve or enhance its bond rating, thereby lowering debt issuance costs.

The most commonly asked question regarding fund balance is how large should it be? Perhaps the best answer would be: "an amount sufficient that short term borrowing for cash flow could be avoided and would also allow the district to set aside sufficient assets to realize its longer range goals." However, this may not always be practical or politically possible.

Menasha Joint School District Bylaws & Policies

6235 - FUND BALANCE

The Board of Education recognizes that fund balance measures the net financial resources available to finance expenditures of future periods and that maintaining an adequate fund balance in the District's General Fund represents sound fiscal management and is essential to the long-term financial stability of the District.

The Board of Education also recognizes its responsibility to ensure that the District's fund balance resources are used properly and reported in accordance with applicable legal requirements and generally accepted accounting principles.

With these recognitions in mind, the Board of Education sets forth the following policy guidelines for the use and maintenance of fund balance resources in the District:

Fund balances shall be reviewed annually as part of the budget planning process to determine the allocation between the following classifications:

- A. **Non-spendable** This classification includes amounts that cannot be spent because they are either not in spendable form (e.g., inventory) or are legally or contractually required to be maintained intact (e.g., principal balance of endowments and permanent funds.)
- B. Restricted This classification includes amounts limited by external parties (e.g., creditors, grantors or contributors), laws or regulations, constitutional provisions or enabling legislation.
- Committed This classification includes amounts that are committed for specific purposes by formal action of the Board.
- D. Assigned This classification includes amounts that are intended to be used for specific purposes but are neither restricted nor formally committed. Intent can be expressed by the Board or by an individual or subordinate high level body to which the Board has delegated authority.
- E. Unassigned This classification includes any remaining amounts that are not classified as non-spendable, restricted, committed or assigned.

For the purposes of classification, expenditures are to be first spent and/or applied against fund balances in the following order on an annual basis: 1) Non-spendable, 2) Restricted, 3) Committed, 4) Assigned, 5) Unassigned.

Fund balance may be committed for a specific source by formal action of the Board of Education. Amendments or modification to the committed fund balance must also be approved by the Board of Education. Committed fund balance does not lapse at year-end.

Unassigned fund balance will be maintained to provide the District with sufficient working capital and a margin of safety to address local and regional emergencies without borrowing. The Unassigned General Fund Balance may only be appropriated by resolution of the Board of Education.

To the extent Board of Education action regarding any fund balance amounts under this policy constitutes a budget amendment under State law (i.e., a change in the amounts of the appropriations or the purposes for such appropriations as stated in an adopted school district budget), a two-thirds vote of the entire membership of the Board shall be required, and a legal notice of the action taken shall be issued as required by law. Board action to commit fund balances shall occur prior to the end of the fiscal year for which the commitment is made (June 30), however, the actual amounts to be committed can be determined in the subsequent fiscal year period.

The District shall strive to maintain an unassigned fund balance in the General Fund that is equivalent to at least twenty (20%) percent of the anticipated General Fund expenditure budget for the subsequent fiscal year.

The purpose of maintaining this fund balance is to reduce the need and costs associated with short-term borrowing, serve as a safeguard against unexpected expenses or unrealized revenues, and maintain a high credit rating for the District.

Should the unaudited year-end fund balance in the General Fund fall below the designated minimum, the Board shall develop a plan to restore the fund balance in the General Fund to the designated minimum level.

Should the unaudited year-end fund balance in the General Fund rise above the maximum designated amount, the Board shall consider committing a portion of that fund balance for a specific purpose.

The Board of Education shall delegate to the Director of Business Services, the authority to assign fund balance resources to a specific intended purpose in accordance with provisions of this policy or as otherwise directed by the Board.

Government Accounting Standards Board Statement 54

Revised 5/28/13

© Neola 2011

2015-16 Budget/Projected Reserved-Designated Fund Balance

Board Policy 6235-Fund Balance ... the District shall strive to maintain an unassigned fund balance of twenty (20) percent of the anticipated General Fund expenditure budget for the subsequent fiscal yaer.

	2	013-14 YE	2	2014-15 YE	20	015-16 BGT
	0 \$	41,854,080	\$	41,451,863	\$	43,433,571
Total Fund Balance	\$	8,586,913	\$	9,262,991	\$	9,272,490
% of Expenditures		20.5%		22.3%		21.3%
Fund Balance Summary						
Assigned for Encumbrances (General)	\$	47,000	\$	47,000	\$	47,000
Assigned for Encumbrances (Smart Boards)	\$	-	\$	-	\$	-
Assigned for Encumbrances (Acctg. Software)	\$	-	\$	-	\$	-
Assigned for Prepaid Expenses	\$	-	\$	-	\$	-
Assigned for Inventories	\$	1,132	\$	1,132	\$	1,132
Assigned for Health Retirement Arrangements (HRAs)	\$	76,300	\$	76,300	\$	76,300
Assigned for Self-Insured Dental Plan	\$	132,402	\$	132,402	\$	132,402
Assigned for Current Year's Budget	\$	800,000	\$	800,000	\$	800,000
Assigned for Site Based Budget Carry Over	\$	-	\$	-	\$	
Assigned for Employee Contracts (Salaries)	\$	7,530,079	\$	8,206,157	\$	8,215,656
FB Assigned:	\$	8,586,913	\$	9,262,991	\$	9,272,490
		100.0%		100.0%		100.0%
		20.5%		22.3%		21.3%
FB Unassigned:	\$	•	\$		\$	-
% of Total Fund Balance		0.0%		0.0%		0.0%
% of Expenditures		0.0%		0.0%		0.0%

Section VI

SUPPLEMENTARY INFORMATION

Menasha Joint School District Revenue Limit Exemption Savings Update

The Key Performance Indicators (KPIs) for the Facility Improvement Measures (FIMs) that are generating utility savings at the Menasha Joint School District are as follows:

Exterior Lighting Upgrades: Pre- & Post- Fixture Input Power (Watts), Quantity and Type and Location of Lighting Fixtures, Lighting Fixture Operating Hours/Year

HVAC/Controls Upgrades: Space Occupancy, OA Damper Position, AHU Schedules, Return Air CO2, Fan Motor kW (VFD Frequency), Space Airflow (CFM), Pre & Post Boiler Efficiency, Pre & Post Chiller Efficiency

Electrical Panel Upgrades: none proposed

Generator Replacement: none proposed

Gym Roof /Light Tubes: Pre- & Post- Fixture Input Power (Watts), Area of New Roofing Material, U - Value of Roof, Quantity and Type and Location of Lighting Fixtures, Lighting Fixture Operating Hours/Year

Window Upgrades: Area of Windows and Entry Doors, Average Annual Heating Degree Days, U Value of Windows and Entry Doors

Network Infrastructure Modernization: Pre- & Post- Input Power (Watts), Quantity and Type of Endpoints

The project is generating natural gas (Therm) and electric (kWh) savings due to the implemented FIMs. The FIMs were not substantially complete prior to July 31, 2015. The expected performance savings once substantial completion has been met for at least one year and all FIMs are fully implemented and commissioned total \$84,592. The project will also include Operations and Maintenance savings in addition to capital cost avoidance savings in the amount of \$137,404.

