



## D.C. Everest Area School District

6300 Alderson Street  
Weston, WI 54476  
Phone 715-359-4221

**Mr. Jack E. Stoskopf, Jr.**  
Assistant Superintendent  
Business/Personnel Services

### MISSION STATEMENT

D.C. Everest Area School District, in partnership with the community, is committed to being an innovative educational leader in developing knowledgeable, productive, caring, creative, responsible individuals prepared to meet the challenges of an ever-changing global society.

**TO:** Dr. Kristine Gilmore, Superintendent  
**FROM:** Jack E. Stoskopf, Jr., Assistant Superintendent for Business/Personnel Services  
**RE:** Budget and Levy Approval Information  
**DATE:** October 19, 2011

Various information used to determine the final numbers for the school district budget as well as the recommended levy amount are attached to this document. Below is a brief description for each of the attachments.

#### **Attachment #1 - School District Tax Apportionment Equalized Values**

This document is received on or about October 1st of each year. It comes from the Wisconsin Department of Administration. The district does not set these values.

#### **Attachment #2 - October 15 Certification of 2011-2012 General School Aid**

This document was received from the Department of Public Instruction. As you can see from the document, the calculation of aid is determined from numerous pieces of information including prior year district information, state-wide school spending information, shared cost information, and primary, secondary, and tertiary distributions. Additional calculations are figured into these final figures. These amounts are not determined by the district.

#### **Attachment #3 - Revenue Limit Worksheet**

This document contains lots of information that all leads to three primary pieces of information regarding the budget and levy. Key pieces of information include enrollment information, local property values, and the final fund 10 budget amount. They all lead to:

1. *The legal maximum amount of money the school district can receive in state aid and tax collections combined.*
2. *The total levy amount for local property tax payers.*
3. *The final mill rate.*

#### **RECOMMENDED FOR BOARD APPROVAL (Attachments 4 and 5)**

##### **Attachment #4 - Final Budget**

It is recommended that the board approve the attached final budget for all funds. The 2011-2012 Expenditure Budget for all funds is in the amount of **\$70,786,510** (excludes fund transfer of \$5,281,074 to Fund 27)

##### **Attachment #5 - Final Tax Levy**

This document is a summary of the 2011-2012 tax levy in the amount of **\$23,4327.92**. Based on district property values, the mill rate would be \$10.45 (rounded). The attached levy report shows the allocation of the levy by municipality and the total levies for Fund 10, Fund 30, and Fund 80. Approval of the final levy amount of **\$23,432,792** is recommended.

BUREAU OF INFORMATION SYSTEMS  
TX27005G

WITH EXEMPT COMPUTERS

374970 SCH D OF D C EVEREST AREA (ROTHSCHILD)

MUNICIPALITY				TIDIN	TIDOUT W/EXEMPT	TIDOUT EXEMPT	TIDOUT	
CNTY	MUNI	TYPE	NAME	EQUALIZED VALUE	COMPUTER VALUE	COMPUTER VALUE	EQUALIZED VALUE	
37	018	T	EASTON	74,090,500	74,092,300	1,800	74,090,500	
37	060	T	NORRIE	8,461,500	8,461,800	300	8,461,500	
37	064	T	REID	14,276,641	14,282,141	5,500	14,276,641	
37	072	T	RINGLE	135,804,800	135,823,900	19,100	135,804,800	
37	080	T	WAUSAU	43,455,425	43,462,625	7,200	43,455,425	
37	082	T	WESTON	52,633,400	52,642,000	8,600	52,633,400	
37	136	V	HATLEY	31,519,200	28,456,200	19,900	28,436,300	
37	145	V	KRONENWETTER	337,532,750	325,018,650	76,700	324,941,950	
37	176	V	ROTHSCHILD	432,413,900	435,357,300	2,943,400	432,413,900	
37	192	V	WESTON	1,030,372,700	839,021,700	2,775,400	836,246,300	
37	281	C	SCHOFIELD	198,217,300	188,778,100	10,265,400	178,512,700	
37	291	C	WAUSAU	112,432,185	112,457,785	25,600	112,432,185	
SCHOOL DISTRICT TOTALS				12	2,471,210,301	2,257,854,501	16,148,900	2,241,705,601

**Attachment #1**

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION

OCTOBER 15 2011-12 GENERAL AID

USING 10-11 MEMBS, 2010 SCHOOL AID (MAY 11 CERT) VALUES, PI-1506-AC DATA

D C Everest Area 4970

Attachment #2

GUARANTEES FOR FINAL ELIGIBILITY:	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	968,337	2,905,011	1,452,505
TERTIARY (G11)	564,023	1,692,069	846,034

OCT 15 2011

PART A: 2010-11 AUDITED MEMBERSHIP	FTE
A1 3RD FRI SEPT 10 MEMBERSHIP* (include Youth Challenge)	5,652.00
A2 2ND FRI JAN 11 MEMBERSHIP* (include Youth Challenge)	5,662.00
A3 TOTAL (A1 + A2)	11,314.00
A4 AVERAGE (A3/2) (ROUNDED)	5,657.00
A5 SUMMER 10 FTE EQUIVALENT*	129.00
A6 FOSTER GROUP + PARTTIME FTE EQUIVALENT	1.00
A7 AID MEMBERSHIP (A4 + A5 + A6) [higher of A1 or A2, + A5 + A6 for Milwaukee]	5,787.00

\* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2010-11 GENERAL FUND DEDUCTIBLE RECEIPTS-PI-1506-AC			
B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	63,379,945.75
B2 PROP TAX + COMPUTER AID	10R 210 + 691	-	19,096,965.19
B3 GENERAL STATE AID	10R 000000 620+718	-	40,309,775.00
B4 NON-DED IMPACT AID	(DPI ESTIMATE)	-	0.00
B5 REORG SETTLEMENT	10R 000000 850	-	0.00
B6 LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7 LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	3,973,205.56

PART C: 2010-11 NET COST OF GENERAL FUND-PI-1506-AC			
C1 TOTAL GF EXPENDITURES	10E 000000 000	+	62,148,363.61
C2 DEBT SRVC TRANSFER	10E 411000 838+839	-	0.00
C3 REORG SETTLEMENT	10E 491000 950	-	0.00
C4 REFUND PRIOR YEAR REV	10E 492000 972	-	6,383.24
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	62,141,980.37
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	3,973,205.56
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	58,168,774.81

PART D: 2010-11 NET COST OF DEBT SERVICE FUNDS-PI-1506-AC			
D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	3,716,168.55
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3 PROPERTY TAXES	38R + 39R 210	-	3,601,000.00
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5 NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	115,168.55
D7 TOTAL EXPENDITURES	38E + 39E 000	+	3,906,295.04
D8 AIDABLE FUND 41 EXP	(DPI ESTIMATE)	+	0.00
D9 REFINANCING	38E + 39E 282000	-	0.00
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11 NET COST DEBT SERVICE FUNDS		=	3,791,126.49

PART E: 2010-11 SHARED COST-PI-1506-AC			
SHARED COST PER MEMBER = \$10,707			
E1 NET COSTS: GEN + DEBT SERV FUNDS (C8 + D11)		+	61,959,901.30
E2 COSTS OF LAWSUIT AND/OR INDIGENT TRANSPORTATION		-	0.00
E3 IMPACT AID NON-DEDUCTIBLE		-	0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		=	61,959,901.30

PART E: 2010-11 SHARED COST - CONTINUED	E5 =	
E6 PRIMARY COST CEILING PER MEMB		1,000
E7 PRIMARY CEILING (A7 * E6)		5,787,000
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)		5,787,000.00
E9 SECONDARY COST CEILING PER MEMB		9,496
E10 SECONDARY CEILING (A7 * E9)		54,953,352
E11 SECONDARY SHARED COST (LESSER OF E5 OR E10) - E8)		49,166,352.00
E12 TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)		7,006,549.30

PART F: EQUALIZED PROPERTY VALUE		
F1 2010 SCH AID (MAY 11 CERT) + COMP VAL VALUE PER MEMBER =		384,715

PART G: 2011-12 EQUAL AID BY TIER - PI-1506-AC		
G1 PRIMARY GUARANTEED VALUE PER MEMBER		1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)		11,168,910,000
G3 PRIMARY REQUIRED RATE (E8 / G2)		0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)		8,942,562,926
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)		4,633,410.13
G6 SECONDARY GUARANTEED VALUE PER MEMB		968,337
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)		5,603,766,219
G8 SECONDARY REQUIRED RATE (E11 / G7)		0.00877380
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)		3,377,419,145
G10 SECONDARY EQUALIZATION AID (G8 * G9)		29,632,800.09
G11 TERTIARY GUARANTEED VALUE PER MEMB		564,023
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)		3,264,001,101
G13 TERTIARY REQUIRED RATE (E12 / G12)		0.00214661
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)		1,037,654,027
G15 TERTIARY EQUALIZATION AID (G13 * G14)		2,227,438.51

PART H: 2011-12 OCTOBER 15 CERTIFICATION EQUALIZATION AID		
H1 11-12 EQUALIZATION AID ELIG (G5+G10+G15) NOT< 0		36,493,649.00
H2 PARENTAL CHOICE, EQ (MILWAUKEE & RACINE)		0.00
H2A PAYMENT TO MILWAUKEE SD FROM CITY OF MILW		0.00
H3 MLWK CHARTER PGM, EQ (H1 * -.012822184)		-467,928.00
H4 10-11 OCT/FINAL EQUAL AID ADJ		-104.00
H5 PRIOR YEAR DATA ERROR ADJUSTMENT		0
H6 11-12 EQ AID OCTOBER 15 CERT (ROUND) (H1+H2+H3+H4+H5)		36,025,617

*** PART I: 2011-12 OCTOBER 15 CERTIFICATION GENERAL AID ***		
I1 11-12 SPECIAL ADJUSTMENT/CH 220 AID ELIG		264,278.00
I2 A. PARENTAL CHOICE, SPADJ/220 (MILWAUKEE & RACINE)		0.00
I2 B. MLWK CHARTER PGM, SPADJ/220 (I1 X -.012822184)		-3,389.00
I2 C. 10-11 OCT/FINAL SPADJ/220 AID ADJ		0.00
I3 11-12 SPADJ/220 OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)		260,889.00
I4 10-11 OCT/FINAL CHOICE/CHARTER DEDUCT ADJ		1.00
I5A OCTOBER 15 CERTIFICATION GEN AID SUBTOTAL (H6+I3+I4)		36,286,507.00
I5B 10-11 OCT/FINAL ACT 28 ADJ		0.00
<b>*I5 OCTOBER 15 CERTIFICATION GEN AID (I5A+I5B)</b>		<b>36,286,507</b>

THIS IS THE OCTOBER 15 CERTIFICATION OF GENERAL AID FOR THE 2011-12 FISCAL YEAR.

DISTRICTS ARE REMINDED THAT THE OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE FALL, 2011 LEVY.

COMPUTATIONAL DETAILS EXPLAINING THE NUMBER FOUND IN LINE I1, IF GREATER THAN 0, CAN BE FOUND ON THE "BREAKDOWN OF LINE I1" TAB IN THIS WORKBOOK.

COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

DATA AS OF 10/13/11, 2:31 PM

<b>Line 1: 2010-2011 Base Revenue</b>	=	<b>59,321,641</b>
<b>Line 1 Amnt May Not Exceed Line 9-Line 7B of Final 10-11 Revenue Limit.</b>		
2010-11 General Aid Certification (10-11 line 12A)	+	40,309,775
2010-11 Computer Aid Received (Src 691)	+	193,492
2010-11 Hi Pov Aid (10-11 line 12B)	+	0
2010-11 Fnd 10 Levy Cert (10-11 ln 18, levy 10 Src 21)	+	18,478,374
2010-11 Fnd 38 Levy Cert (10-11 ln 14B, levy 38 Src 2)	+	340,000
2010-11 Fnd 41 Levy Cert (10-11 ln 14C, levy 41 Src 2)	+	0
2010-11 Aid Penalty for Over Levy (10-11 Results)	-	0
2010-11 Penalty for Unspent Energy Exemption	-	0
<b>2010-11 Levy for 10-11 Non-Recurring Exemptions. Enter amnt used.</b>		
2010-11 Total Levy for All Non-Recurring Exemptions (Non-Recurring Referenda, Declining Enrollment, Line 7B Hold Harmless, Energy Efficiency)	-	0

**September & Summer FTE Membership Averages**

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

**Line 2: Base Avg:(08+.4ss)+(09+.4ss)+(10+.4ss) / 3 = 5,724**

	2008	2009	2010
Summer fte:	138	162	129
% (40,40,40)	55	65	52
Sept fte:	5,668	5,681	5,652
Total fte	5,723	5,746	5,704

**Line 6: Curr Avg:(09+.4ss)+(10+.4ss)+(11+.4ss) / 3 = 5,721**

	2009	2010	2011
Summer fte:	162	129	127
% (40,40,40)	65	52	51
Sept fte:	5,681	5,652	5,661
Total fte	5,746	5,704	5,712

**Line 10B: Declining Enrollment Exemption = 29,381**

Average FTE Loss (Line 2 - Line 6, if > 0)		3
X 1.00	=	3
<b>X (Line 5, Maximum 2011-2012 Revenue per Memb) =</b>		<b>9,793.67</b>
<b>Non-Recurring Exemption Amount:</b>		<b>29,381</b>

**Line 18: State Aid for Exempt Computers = 168,806**

Line 18 = A X (Line 17 / C) (to 8 decimals)

Round to Dollar

**2011 Property Values (estimate until 10/11).**

A. 2011 Exempt Computer Property Valuation	Required	16,148,900
B. 2011 TIF-Out Tax Apportionment Equalized Valuation		2,241,705,601
C. 2011 TIF-Out Value plus Exempt Computers (A + B)		2,257,854,501

Computer aid replaces a portion of proposed Fund 10 Levy

Src 691 = Computer Value X (Proposed Levy / (TIF-Out Val + Computer Value))

CELL COLOR KEY: Auto-Calc fr Data Tab District Entered

Districts are responsible for the integrity of the revenue limit data and computation. Data appearing in this spreadsheet reflects information submitted to the Department and is unaudited.

1. 2010-11 Base Revenue (Funds 10, 38, 41)	(from left)	59,321,641
2. Base Sept Membership Avg (08+.4ss, 09+.4ss, 10+.4ss/3)	(from left)	5,724
3. 2010-11 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,363.67
4. 2011-12 Per Member Change (A+B)		-570.00
A. Allowed Per Pupil Change (Ln 3 x -0.055)		-570.00
B. Low Rev Incr ((9,000 - (3 + 4A))-4C) <b>Not &lt; 0</b>		0
C. Low Rev Dist in CCDEB (enter adjustmnt provided by DPI)		0.00
5. 2011-12 Maximum Revenue / Memb (Ln 3 + Ln 4)		9,793.67
6. Current Membership Avg (09+.4ss, 10+.4ss, 11+.4ss/3)	(from left)	5,721
7. 2011-12 Rev Limit, No Exemptions (Ln 5 x Ln 6) + Ln 7A	(rounded)	56,029,586
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		56,029,586
B. Hold Harm Non-Recurr Exemption from 2010-11		0
8. Total Recurring Exemptions (A+B+C+D+E)	(rounded)	1,626,346
A. Prior Year Carryover		1,618,814
B. Transfer of Service (if negative, include sign)		7,532
C. Transfer of Territory (if negative, include sign)		0
D. Federal Impact Aid Loss (2009-10 to 2010-11)		0
E. Recurring Referenda to Exceed (If 11-12 is first year)		0
9. 2011-12 Limit with Recurring Exemptions (Ln 7 + Ln 8)		57,655,932
10. Total 2011-12 Non-Recurring Exemptions (A+B+C+D)		29,381
A. Non-Recurring Referenda, to Exceed 2011-12 Limit		0
B. Declining Enrollment Exemptn for 11-12 (from left)		29,381
C. Energy Efficiency Exemption for 11-12		0
D. Adjustment for Refunded/Rescinded Taxes, 2011-12		0
11. 2011-12 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		57,685,313
12. Total Aid to be Used in Computation (12A + 12B)		36,286,507
A. <b>October 15 Certification of 2011-12 General Aid</b>		36,286,507
B. State Aid to High Poverty Districts (not all dists) Source 628		0
<b>REMEMBER TO USE OCT 15 CERT WHEN SETTING THE LEVY.</b>		
<b>13. Allowable Limited Revenue: (Line 11 - Line 12)</b>		<b>21,398,806</b>
(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		
<b>14. Total Limited Revenue To Be Used (A+B+C)</b>	<b>Not &gt; line 13</b>	<b>19,750,611</b>
<b>Entries Required Below: Amnts Needed by Purpose and Fund:</b>		
A. Gen Operations: Fnd 10 including Src 211 & Src 691	19,398,996	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fnd 38 Src 210	351,615	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 210		(to Budget Rpt)
15. Total Revenue from Other Levies	(A+B+C+D):	3,850,987
A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)	3,697,087	
B. Community Services (Fnd 80 Src 210)	150,000	(to Budget Rpt)
C. Prior Year Levy Chargeback (Src 212)	3,900	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only		(to Budget Rpt)
16. Total <b>Estimated</b> Low Revenue Ceiling Aid (Ln 16B x Ln 6) Source 629		0
A. Addl. Low Revenue Ceiling per Member Levied (max \$100)	0.00	
B. Low Revenue Ceiling Aid per Member (Ln 16A x 40%, max \$40)	0.00	
17. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15 - Ln 16)		23,601,598
18. Est Src 691 (Comp Aid) Based on Ln 17 & Values Entered	(to Budget Rpt)	168,806
<b>19. Fnd 10 Src 211 (Ln 14A-Ln 16-Ln 18), 2011-12 Budget</b>		<b>19,230,190</b>
<i>Line 19 (not 14A) is the Fund 10 Levy certified by the Board.</i>		
<b>20. Total Fall, 2011 All Fund Tax Levy (14B + 14C + 15 + 19)</b>		<b>23,432,792</b>
Line 20 is the total levy to be apportioned in the PI-401.		Levy Rate = 0.01045311
21. Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)		4,048,702

DPI Reconciliation	
Fund 10, PI-401	19,230,190.00
Fund 38, PI-401	351,615.00
Fund 41, PI-401	0.00
	19,581,805.00
Chargeback, PI-401	3,900.00
Fund 39, PI-401	3,697,087.00
Fund 80, PI-401	150,000.00
Fund 48/Other, PI-401	0.00
Total, PI-401	23,432,792.00
Computer Aid	168,806.00 <----- don't change
Results	
0	0
You have underlevied by:	1,648,195
0	
0	
Because you had a non-recurring exemption this year, the eligible carryover would be the underlevy amount minus (Line 10):	1,618,814
0	
0	

## Attachment #4

<b>PROPOSED BUDGET FOR 2011-12</b>					
			ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12
<b><u>GENERAL FUND (FUND10)</u></b>					
	BEGINNING FUND BALANCE		4,251,449	4,345,621	5,577,203
	ENDING FUND BALANCE		\$ 4,345,621	\$ 5,577,203	\$ 5,577,203
<i>REVENUES &amp; OTHER FINANCING SOURCES</i>					
	100	OPERATING TRANSFERS IN	-	-	-
	200	LOCAL SOURCES	17,520,361	19,192,768	19,592,854
	300 + 500	OTHER DISTRICTS & INTERMEDIATE SOURCES	626,298	806,368	1,012,604
	600	STATE SOURCES	38,860,368	41,145,236	36,877,133
	700	FEDERAL SOURCES	2,942,243	1,914,081	1,115,098
	800 + 900	OTHER FINANCING SOURCES	206,869	321,494	483,009
		TOTAL	\$ 60,156,138	\$ 63,379,946	\$ 59,080,698
<i>EXPENDITURES &amp; OTHER FINANCING USES</i>					
	100 000	INSTRUCTION	32,773,140	34,231,210	31,809,326
	200 000	SUPPORT SERVICES	21,321,905	21,767,592	20,911,158
	400 000	NON-PROGRAM TRANSACTIONS	5,966,922	6,149,562	6,360,214
		TOTAL	\$ 60,061,966	\$ 62,148,364	\$ 59,080,698
<b><u>SPECIAL PROJECTS FUNDS (FUND 20)</u></b>					
	BEGINNING FUND BALANCE		-	-	-
	ENDING FUND BALANCE		-	-	-
<i>REVENUES &amp; OTHER FINANCING SOURCES</i>					
			\$ 8,933,543	\$ 9,221,196	\$ 8,483,054
<i>EXPENDITURES &amp; OTHER FINANCING USES</i>					
	100 000	INSTRUCTION	6,811,529	7,106,766	6,180,064
	200 000	SUPPORT SERVICES	1,847,459	1,810,342	1,839,153
	400 000	NON-PROGRAM TRANSACTIONS	274,555	304,088	463,837
		TOTAL	\$ 8,933,543	\$ 9,221,196	\$ 8,483,054
<b><u>DEBT SERVICE FUND (FUND 30)</u></b>					
	BEGINNING FUND BALANCE		1,452,250	1,208,043	1,017,916
	ENDING FUND BALANCE		\$ 1,208,043	\$ 1,017,916	\$ 968,417
<i>REVENUES &amp; OTHER FINANCING SOURCES</i>					
			\$ 4,644,576	\$ 3,716,169	\$ 4,061,491
<i>EXPENDITURES &amp; OTHER FINANCING USES</i>					
	280 000	DEBT SERVICES	4,888,783	3,906,295	4,110,990
		TOTAL	\$ 4,888,783	\$ 3,906,295	\$ 4,110,990
<b><u>FOOD SERVICE FUND (FUND 50)</u></b>					
	BEGINNING FUND BALANCE		797,452	924,841	1,008,311
	ENDING FUND BALANCE		\$ 924,841	\$ 1,008,311	\$ 766,802
<i>REVENUES &amp; OTHER FINANCING SOURCES</i>					
			\$ 2,317,324	\$ 2,355,810	\$ 2,288,903
<i>EXPENDITURES &amp; OTHER FINANCING USES</i>					
	200 000	SUPPORT SERVICES	2,189,936	2,272,340	2,530,412
		TOTAL	\$ 2,189,936	\$ 2,272,340	\$ 2,530,412
<b><u>AGENCY FUND (FUND 60)</u></b>					
	700 000	ASSETS	542,955	555,781	560,000
	800 000	LIABILITIES	542,955	555,781	560,000

**PROPOSED BUDGET FOR 2011-12**

		ACTUAL 2009-10	ACTUAL 2010-11	BUDGET 2011-12
<b>TRUST FUND (FUND 70)</b>				
	BEGINNING FUND BALANCE	3,966,213	5,437,714	5,804,413
	ENDING FUND BALANCE	\$ 5,437,714	\$ 5,804,413	\$ 6,259,413
	<i>REVENUES &amp; OTHER FINANCING SOURCES</i>	2,207,576	1,220,684	1,339,000
	<i>BEGINNING FUND BALANCE</i>			
200 000	SUPPORT SERVICES	-	-	-
400 000	NON-PROGRAM TRANSACTIONS	736,075	853,985	884,000
		\$ 736,075	\$ 853,985	\$ 884,000
<b>COMMUNITY SERVICE FUND (FUND 80)</b>				
	BEGINNING FUND BALANCE	598,596	637,535	627,592
	ENDING FUND BALANCE	\$ 637,535	\$ 627,592	\$ 362,662
	<i>REVENUES &amp; OTHER FINANCING SOURCES</i>	\$ 730,365	\$ 720,333	\$ 722,501
	<i>EXPENDITURES &amp; OTHER FINANCING USES</i>			
200 000	SUPPORT SERVICES	254,178	261,579	523,220
300 000	COMMUNITY SERVICES	324,897	362,177	464,211
400 000	NON-PROGRAM TRANSACTIONS	112,350	106,520	-
	TOTAL	\$ 691,426	\$ 730,276	\$ 987,431
	Total Expenditure-All Funds (Except Agency)	\$ 77,501,728	\$ 79,132,456	\$ 76,076,585
	Percent Change from Prior Year Expenditure	1.91%	2.10%	-3.86%
	TOTAL PROPOSED TAX LEVY	\$ 20,810,265	\$ 22,232,374	\$ 23,428,892
	Fund 10 - General Fund Levy (Src 211 & 212)	\$ 17,219,265	\$ 18,481,374	\$ 19,230,190
	Fund 38 - Non-Referendum Debt Service Fund	\$ 315,000	\$ 340,000	\$ 351,615
	Fund 39 - Referendum Debt Service Fund	\$ 3,126,000	\$ 3,261,000	\$ 3,697,087
	Fund 80 - Community Service Fund Levy	\$ 150,000	\$ 150,000	\$ 150,000
	Percent Change from Prior Year Levy	0.24%	6.83%	5.38%
	Equalized Property Value-TIF Out	\$ 2,184,904,481	\$ 2,207,104,409	\$ 2,241,705,601
	Equalized Value (Budget Estimates a .77% Growth)	0.18%	1.02%	1.57%
	Equalized Tax Rate Per Thousand	\$ 9.52460	\$ 10.07310	\$ 10.45137
	Percent Change In Tax Rate	0.05%	5.76%	3.76%