



School District of Menomonee Falls
Menomonee Falls, Wisconsin

2012-2013 ADOPTED BUDGET

October 22, 2012

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Director of Business Services

2012-13 BUDGET



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Tax Levy & Tax Rate Schedule

<u>Total Taxes</u>		<u>Audited 2010/11</u>	<u>Audited 2011/12</u>	<u>Adopted Budget 2012/13</u>	
1	General Fund-Current Operations	\$ 34,164,530	\$ 32,409,232	\$ 33,939,186	1
2	Debt Service Fund	3,362,356	4,801,637	3,615,556	2
3	Capital Projects Fund	1,000,000	600,000	0	3
4	Community Service Fund	616,680	616,680	750,000	4
5	Uncollected Prior Year Levies	61,104	9,072	32,794	5
6	Total Levy	<u>\$ 39,204,670</u>	<u>\$ 38,436,621</u>	<u>\$ 38,337,536</u>	6
7	Percent Change	5.18%	-1.96%	-0.26%	7

Equalized Calculations - Total Tax Base

8	Total Tax Levy	\$ 39,204,670	\$ 38,436,621	\$ 38,337,536	8
9	Equalized Value	\$ 3,346,859,614	\$ 3,351,504,242	\$ 3,255,472,727	9
10	Percent Change	-3.06%	0.14%	-2.87%	10
11	Tax Rate Per \$1,000	\$ 11.71	\$ 11.47	\$ 11.78	11
12	Percent Change	8.50%	-2.09%	2.68%	12

For Example-A Home Valued at \$250,000:

13	Equalized Property Taxes	\$ 2,928.47	\$ 2,867.12	\$ 2,944.08	13
14	Dollar Change	\$ 229.47	\$ (61.35)	\$ 76.97	14

Assessed Calculations - Menomonee Falls Tax Base

15	Tax Levy - Menomonee Falls Share	\$ 38,219,023	\$ 37,459,875	\$ 37,436,604	15
16	Assessed Value	\$ 3,422,839,330	\$ 3,436,868,220	\$ 3,436,868,220	16
17	Percent Change	1.54%	0.41%	0.00%	17
18	Tax Rate per \$1,000	\$ 11.17	\$ 10.90	\$ 10.89	18
19	Percent Change	3.70%	-2.39%	-0.06%	19

For Example-A Home Assessed at \$250,000:

20	Assessed Property Taxes	\$ 2,791.47	\$ 2,724.86	\$ 2,723.16	20
21	Dollar Change	\$ 99.66	\$ (66.62)	\$ (1.69)	21

Fund Balance Schedule

<u>Fund Description</u>	<u>Audited 2010/11</u>	<u>Audited 2011/12</u>	<u>Adopted Budget 2012/13</u>	
1 General Fund	\$ 9,396,735	\$ 9,257,360	\$ 8,807,754	1
2 Special Revenue Trust Funds	71,419	97,378	77,378	2
3 Debt Service Fund	1,368,102	1,349,976	1,297,077	3
4 Capital Project Fund	127,151	723,512	123,512	4
5 Food Service Fund	280,650	237,239	153,097	5
6 Community Service Fund	708,392	608,898	608,898	6
7 Total	<u>\$ 11,952,449</u>	<u>\$ 12,274,363</u>	<u>\$ 11,067,716</u>	7
7 Change in Fund Balance-All Funds		2.69%	-9.83%	7

Employee Benefit Trust

8 Beginning Balance as of July 1, 2012	\$ 2,259,212	8
9 Estimated deposits to trust during the year	1,363,473	9
10 Estimated Investment earnings during the year	10,000	10
11 Estimated total amount available	<u>\$ 3,632,685</u>	11
12 Estimated disbursements through June 30, 2013	995,512	12
13 Estimated ending balance as of June 30, 2013	<u>\$ 2,637,173</u>	13

Revenue & Expenditure Budget By Source & Object

	Audited 2010/11	Audited 2011/12	Adopted Budget 2012/13	
Fund 10 - General Fund				
Revenues				
Property Taxes				
1	34,164,530	32,409,232	33,939,186	1
2	61,104	9,072	32,794	2
3	4,129	3,750	4,500	3
4	<u>34,229,763</u>	<u>32,422,054</u>	<u>33,976,480</u>	4
Local Sources				
5	132,988	119,358	108,368	5
6	72,494	87,194	78,500	6
7	17,709	15,264	20,500	7
8	586,873	653,192	651,000	8
9	104,837	101,534	69,879	9
10	270,290	141,936	117,000	10
11	285,317	291,871	276,250	11
12	<u>1,470,508</u>	<u>1,410,349</u>	<u>1,321,497</u>	12
Interdistrict Payments				
13	1,296,937	1,625,082	1,591,915	13
14	640,004	581,283	511,315	14
15	82,438	29,498	22,200	15
16	<u>2,019,379</u>	<u>2,235,862</u>	<u>2,125,430</u>	16
State Revenues				
17	92,858	94,062	103,000	17
18	145,567	139,321	140,000	18
19	2,491,796	2,438,353	2,214,447	19
20	0	0	195,950	20
21	8,363,648	7,333,461	6,082,359	21
22	59,915	17,083	0	22
23	431,812	348,063	312,897	23
24	<u>11,585,596</u>	<u>10,370,343</u>	<u>9,048,653</u>	24
Federal Revenues				
25	15,871	14,943	0	25
26	145,520	206,946	151,777	26
27	267,818	145,661	212,367	27
28	942,113	17,177	0	28
29	<u>1,371,322</u>	<u>384,727</u>	<u>364,144</u>	29
Other Revenues				
30	161,495	76,019	52,875	30
31	234,766	66,161	37,000	31
32	3,780	5,255	432,000	32
33	<u>400,042</u>	<u>147,434</u>	<u>521,875</u>	33
Other Financial Sources				
34	0	0	600,000	34
35	<u>\$ 51,076,609</u>	<u>\$ 46,970,769</u>	<u>\$ 47,958,079</u>	35
36	2.86%	-8.04%	2.10%	36

Revenue & Expenditure Budget By Source & Object

	Audited 2010/11	Audited 2011/12	Adopted Budget 2012/13		
Fund 10 - General Fund					
Expenditures					
Salaries					
37	Administration/Board	1,713,318	1,691,082	1,620,720	37
38	Professional Technical Non-Certified	514,578	778,453	784,704	38
39	Clerical	738,044	776,430	801,074	39
40	Faculty	17,138,445	16,510,029	16,849,490	40
41	Aides	610,541	662,642	774,469	41
42	Substitute Faculty	553,755	542,712	550,801	42
43	Substitute Teachers' Aides	32,747	37,610	40,000	43
44	Support Faculty	378,725	422,222	272,362	44
45	Custodians	1,396,370	1,386,738	1,309,709	45
46	Maintenance	166,090	192,500	203,300	46
47	Retirees	98,359	118,371	187,000	47
48	Student Workers	2,436	1,617	11,000	48
49	Total Salaries	23,343,408	23,120,406	23,404,629	49
Employee Benefits					
50	Retirement	2,473,350	1,283,224	1,311,283	50
51	Social Security	1,736,076	1,706,885	1,758,935	51
52	Life Insurance	70,868	76,534	83,965	52
53	Medical/Dental Insurance	6,025,752	5,179,625	4,722,001	53
54	Income Protection/Annuities	350,059	387,486	312,390	54
55	Other Employee Benefits	21,655	17,966	12,000	55
56	Contribution To Employee Benefit Trust	1,544,995	1,398,545	1,134,744	56
57	Total Employee Benefits	12,222,754	10,050,265	9,335,318	57
Purchased Services					
58	Personal Services	569,171	436,952	489,508	58
59	Property/Equipment Services	1,019,213	1,309,003	1,252,609	59
60	Utilities	869,409	802,708	857,000	60
61	Pupil & Employee Travel	2,160,890	2,181,979	2,182,689	61
62	Communications	222,713	121,424	152,685	62
63	Payment to Non-Government Agencies	131,717	109,819	103,320	63
64	Intergovernmental Payments for Services	738,835	925,837	907,212	64
65	Total Purchased Services	5,711,947	5,887,721	5,945,023	65
Non-Capital Expenditures					
66	Supplies	601,694	669,161	781,533	66
67	Apparel	15,718	7,621	3,049	67
68	Instructional Media	178,583	158,036	134,586	68
69	Non-Capital Equipment	72,922	67,951	104,264	69
70	Resale Items	89,559	122,512	108,368	70
71	Equipment Components	3,777	3,969	6,400	71
72	Textbooks & Workbooks	159,804	228,734	324,840	72
73	Non-Instructional Software	146,020	121,313	235,480	73
74	Other Non-Capital Expenditures	15,038	17,909	7,450	74
75	Total Non-Capital Expenditures	1,283,114	1,397,206	1,705,970	75

Revenue & Expenditure Budget By Source & Object

	Audited 2010/11	Audited 2011/12	Adopted Budget 2012/13	
Fund 10 - General Fund				
Expenditures				
Capital Expenditures				
76	32,780	32,780	35,000	76
77	514,775	960,848	1,496,593	77
78	19,257	18,923	20,565	78
79	<u>566,812</u>	<u>1,012,551</u>	<u>1,552,158</u>	79
Debt Retirement				
80	48,019	0	126,500	80
81	60,284	35,068	50,000	81
82	14,973	3,625	5,000	82
83	<u>123,276</u>	<u>38,693</u>	<u>181,500</u>	83
Insurance & Judgements				
84	331,345	302,947	324,200	
85	0	14,000	0	85
86	111,897	68,270	100,000	86
87	<u>443,242</u>	<u>385,217</u>	<u>424,200</u>	87
Other Expenditures				
88	343,115	417,805	466,258	88
89	3,424	0	4,000	89
90	117,920	137,733	168,381	90
91	<u>464,459</u>	<u>555,538</u>	<u>638,639</u>	91
Other Financial Uses				
95	<u>5,041,205</u>	<u>4,662,547</u>	<u>5,220,248</u>	
92	<u>\$ 49,200,216</u>	<u>\$ 47,110,144</u>	<u>\$ 48,407,685</u>	92
93	1.12%	-4.25%	2.75%	93
Excess (Deficiency) of Revenues				
94	\$ 1,876,393	\$ (139,375)	\$ (449,606)	94
95	\$ 7,520,342	\$ 9,396,735	\$ 9,257,360	95
96	<u>\$ 9,396,735</u>	<u>\$ 9,257,360</u>	<u>\$ 8,807,754</u>	96
97	19.10%	19.65%	18.19%	97

Revenue & Expenditure Budget By Source & Object

	Audited 2010/11	Audited 2011/12	Adopted Budget 2012/13	
Fund 27-Special Education				
Revenues				
Interdistrict Payments				
1	137,557	142,514	90,000	1
2	181,441	5,585	30,000	2
3	<u>318,998</u>	<u>148,099</u>	<u>120,000</u>	3
State Revenues				
4	1,980,519	1,820,805	1,749,206	4
5	<u>1,980,519</u>	<u>1,820,805</u>	<u>1,749,206</u>	5
Federal Revenues				
6	771,972	0	0	6
7	942,027	919,831	673,493	7
8	83,835	500,493	50,000	8
9	<u>1,797,834</u>	<u>1,420,324</u>	<u>723,493</u>	9
Other Revenues				
10	250	280	0	10
Other Financial Sources				
11	<u>5,041,205</u>	<u>4,662,547</u>	<u>5,220,248</u>	11
12	<u>\$ 9,138,806</u>	<u>\$ 8,052,055</u>	<u>\$ 7,812,947</u>	12
13	15.74%	-17.28%	-23.51%	13
Expenditures				
Salaries				
14	105,000	99,000	109,100	14
15	90,965	84,684	73,806	15
16	2,904,057	2,906,599	2,978,090	16
17	830,028	758,720	773,839	17
18	85,996	103,665	125,000	18
19	39,507	34,933	40,000	19
20	711,740	657,404	609,009	20
21	<u>4,767,292</u>	<u>4,645,006</u>	<u>4,708,844</u>	21
Employee Benefits				
22	469,060	254,292	265,218	22
23	351,170	340,148	356,724	23
24	10,409	11,319	11,288	24
25	1,143,345	968,560	873,656	25
26	135,324	116,955	113,772	26
27	262,677	198,339	200,249	27
28	<u>2,371,985</u>	<u>1,889,613</u>	<u>1,820,907</u>	28
Purchased Services				
29	89,920	82,213	99,426	29
30	0	0	0	30
31	626,406	567,735	584,350	31
32	870	192	0	32
33	167,074	164,941	100,000	33
34	765,184	628,055	390,000	34
35	<u>1,649,453</u>	<u>1,443,136</u>	<u>1,173,776</u>	35

Revenue & Expenditure Budget By Source & Object

	Audited 2010/11	Audited 2011/12	Adopted Budget 2012/13	
<u>Fund 27-Special Education</u>				
Non-Capital Expenditures				
36	26,696	20,815	43,820	36
37	109,701	11,100	13,000	37
38	6,819	5,746	0	38
39	512	0	0	39
40	6,638	8,165	9,000	40
41	13,897	12,309	12,000	41
42	323	0	0	42
43	<u>164,585</u>	<u>58,134</u>	<u>77,820</u>	43
Capital Expenditures				
44	131,173	1,812	10,000	44
45	6,236	0	0	45
46	<u>137,409</u>	<u>1,812</u>	<u>10,000</u>	46
Other Expenditures				
47	5,862	0	0	47
48	42,219	14,355	21,600	48
49	<u>\$ 48,081</u>	<u>\$ 14,355</u>	<u>\$ 21,600</u>	49
50	<u>\$ 9,138,806</u>	<u>\$ 8,052,055</u>	<u>\$ 7,812,947</u>	50
51	4.35%	-11.89%	-2.97%	51
52	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 0</u>	52
<u>Fund 21: Special Revenue Trust Funds</u>				
<u>Revenues</u>				
1	96,932	118,434	35,000	1
2	0	0	0	2
3	<u>\$ 96,932</u>	<u>\$ 118,434</u>	<u>\$ 35,000</u>	3
<u>Expenditures</u>				
4	0	1,249	0	4
5	5,992	22,389	0	5
6	22,983	31,781	55,000	6
7	46,005	34,671	0	7
8	3,956	2,385	0	8
9	<u>\$ 78,936</u>	<u>\$ 92,475</u>	<u>\$ 55,000</u>	9
Excess (Deficiency) of Revenues				
10	\$ 17,995	\$ 25,959	\$ (20,000)	10
11	\$ 53,424	\$ 71,419	\$ 97,378	11
12	<u>\$ 71,419</u>	<u>\$ 97,378</u>	<u>\$ 77,378</u>	12

Revenue & Expenditure Budget By Source & Object

		Audited 2010/11	Audited 2011/12	Adopted Budget 2012/13	
<u>Fund 30 - Debt Service</u>					
<u>Revenues</u>					
1	Property Taxes	3,362,356	4,801,637	3,615,556	1
2	Interest	2,703	1,029	1,000	2
3	Other Financial Source	2,781,629	39,756	34,000	3
4	Total Revenues	\$ 6,146,688	\$ 4,842,422	\$ 3,650,556	4
<u>Expenditures</u>					
5	Principal	4,550,000	3,380,000	2,300,000	5
6	Interest	1,661,921	1,442,193	1,369,455	6
7	Other Financial Use	0	38,355	34,000	7
8	Bond Issuance Exp	25,810	0	0	8
9	Total Expenditures	\$ 6,237,731	\$ 4,860,547	\$ 3,703,455	9
Excess (Deficiency) of Revenues					
10	Over Expenditures	\$ (91,043)	\$ (18,125)	\$ (52,899)	10
11	Beginning Fund Balance	\$ 1,459,144	\$ 1,368,102	\$ 1,349,976	11
12	Ending Fund Balance	\$ 1,368,102	\$ 1,349,976	\$ 1,297,077	12
<u>Fund 40 - Capital Projects</u>					
<u>Revenues</u>					
1	Property Taxes	1,000,000	600,000	0	1
2	Notes	1,000,000	0	0	2
3	Interest	193	107	0	3
4	Total Revenues	\$ 2,000,193	\$ 600,107	\$ 0	4
<u>Expenditures</u>					
5	Purchased Services	29,073	495	0	5
6	Property Services	1,900,648	0	0	6
7	Non-Capital Objects	0	3,250	0	7
8	Capital Objects	3,598	0	0	8
9	Residual Balance Transfer to General Fun	0	0	600,000	9
10	Total Expenditures	\$ 1,933,319	\$ 3,746	\$ 600,000	10
Excess (Deficiency) of Revenues					
11	Over Expenditures	\$ 66,875	\$ 596,361	\$ (600,000)	11
12	Beginning Fund Balance	\$ 60,277	\$ 127,151	\$ 723,512	12
13	Ending Fund Balance	\$ 127,151	\$ 723,512	\$ 123,512	13

Revenue & Expenditure Budget By Source & Object

	Audited 2010/11	Audited 2011/12	Adopted Budget 2012/13	
<u>Fund 50-Food Service</u>				
<u>Revenues</u>				
1	1,118,789	1,025,002	1,117,525	1
2	24,427	22,224	24,457	2
3	497,680	494,584	478,000	3
4	<u>\$ 1,640,897</u>	<u>\$ 1,541,810</u>	<u>\$ 1,619,982</u>	4
<u>Expenditures</u>				
5	597,333	594,643	640,930	5
6	188,714	160,561	195,492	6
7	36,894	26,093	39,502	7
8	764,353	766,298	812,200	8
9	16,277	32,528	13,000	9
10	2,201	5,099	3,000	10
11	<u>\$ 1,605,772</u>	<u>\$ 1,585,222</u>	<u>\$ 1,704,124</u>	11
Excess (Deficiency) of Revenues				
12	\$ 35,125	\$ (43,412)	\$ (84,142)	12
13	\$ 245,525	\$ 280,650	\$ 237,239	13
14	<u>\$ 280,650</u>	<u>\$ 237,239</u>	<u>\$ 153,097</u>	14
<u>Fund 80-Community Services</u>				
<u>Revenues</u>				
1	616,680	616,680	750,000	1
2	996,562	1,048,845	1,096,791	2
3	38,880	15,319	30,933	3
4	40,970	36,140	52,912	4
5	<u>\$ 1,693,091</u>	<u>\$ 1,716,983</u>	<u>\$ 1,930,636</u>	5
<u>Expenditures</u>				
6	810,940	852,254	836,944	6
7	269,267	233,153	223,492	7
8	466,915	489,542	575,867	8
9	131,795	123,543	186,915	9
10	71,633	49,586	27,600	10
11	62,742	68,400	79,818	11
12	<u>\$ 1,813,292</u>	<u>\$ 1,816,477</u>	<u>\$ 1,930,636</u>	12
Excess (Deficiency) of Revenues				
13	\$ (120,201)	\$ (99,494)	\$ 0	13
14	\$ 828,593	\$ 708,392	\$ 608,898	14
15	<u>\$ 708,392</u>	<u>\$ 608,898</u>	<u>\$ 608,898</u>	15

Revenue & Expenditure Budget By Source & Object

	Audited 2010/11	Audited 2011/12	Adopted Budget 2012/13	
Fund 90-Cooperative Programs				
Revenues				
1	97,222	95,570	73,559	1
2	\$ 97,222	\$ 95,570	\$ 73,559	2
Expenditures				
3	58,338	59,292	52,000	3
4	18,264	14,575	5,200	4
5	8,994	9,570	9,550	5
6	2,296	1,639	2,809	6
7	9,330	10,494	4,000	7
8	\$ 97,222	\$ 95,570	\$ 73,559	8
9	\$ 0	\$ 0	\$ 0	9
10	\$ 71,890,438	\$ 63,938,151	\$ 63,080,759	10
11	5,041,205	4,662,547	5,820,248	11
12	2,735,000			12
13			427,000	13
14	\$ 64,114,233	\$ 59,275,604	\$ 56,833,511	14
15		-11.06%	-1.34%	15
16	\$ 70,105,294	\$ 63,616,236	\$ 64,287,406	16
17	5,041,205	4,662,547	5,820,248	17
18	2,735,000	0	0	18
19			427,000	19
20	\$ 62,329,089	\$ 58,953,689	\$ 58,040,158	20
21		-5.42%	-1.55%	21

Expenditure Budget By Program

		Audited 2010/11	Audited 2011/12	Adopted Budget 2012/13	
<u>Fund 10-General Fund</u>					
Instruction					
1	Elementary Curriculum	8,810,784	8,514,459	8,533,197	1
2	General Curriculum-Secondary	13,697,777	11,698,906	12,121,051	2
3	Vocational Curriculum	1,863,812	1,842,094	1,801,720	3
4	Physical Curriculum	1,793,610	1,685,630	1,636,963	4
5	Co-Curricular Activities	694,391	689,155	693,599	5
6	Other Special Needs Curriculum	593,835	568,630	538,424	6
7	Total Instruction	27,454,209	24,998,875	25,324,954	7
Support Services					
8	Pupil Services	1,299,894.06	1,213,846.03	1,223,377.00	8
9	Instructional Staff Services	1,673,170.84	1,909,235.45	1,886,995.00	9
10	General Administration	648,911.64	601,005.15	565,358.00	10
11	School Administration	2,555,348.55	2,248,691.14	2,270,101.00	11
12	Business Administration	7,598,798.39	7,775,156.05	7,951,727.00	12
13	Central Services	1,367,156.67	2,012,576.49	2,093,056.00	13
14	Insurance and Judgments	448,921.36	387,973.03	427,200.00	14
15	Debt Services	123,275.64	38,692.57	181,500.00	15
16	Other Support Services	155,858.75	231,263.47	213,656.00	16
17	Total Support Services	15,871,336	16,418,439	16,812,970	17
Non-Program Transactions					
18	Operating Transfer Out (To Fund 27	5,041,205	4,662,547	5,220,248	18
19	Purchased Instructional Services	712,122	892,549	877,132	19
20	Adjustments and Refunds	121,344	137,733	172,381	20
21	Total Non-Program Transactions	5,874,672	5,692,830	6,269,761	21
22	Total General Fund Expenditures	\$ 49,200,216	\$ 47,110,144	\$ 48,407,685	22
<u>Fund 27-Special Education</u>					
Instruction					
1	Special Education	5,919,759	5,372,588	5,255,609	1
Support Services					
2	Pupil Services	1,096,352	976,277	1,008,734	2
3	Instructional Staff Services	586,591	454,210	481,678	3
4	Business Administration	617,118	559,901	576,926	4
5	Total Support Services	2,300,062	1,990,388	2,067,338	5
Non-Program Transactions					
6	Purchased Instructional Services	918,985	689,080	490,000	6
7	Total Special Ed Expenditures	\$ 9,138,806	\$ 8,052,055	\$ 7,812,947	7

Expenditure Budget By Program

		Audited 2010/11	Audited 2011/12	Adopted Budget 2012/13	
<u>Fund 21-Special Revenue Trust Funds</u>					
Instruction					
1	Elementary Curriculum	26,505	33,053	20,000	1
2	General Curriculum-Secondary	21,170	6,335	0	2
3	Vocational Curriculum	149	1,054	0	3
4	Physical Curriculum	0	300	0	4
5	Co-Curricular/Other	21,091	35,947	35,000	5
6	Other Instruction	771	1,038	0	6
7	Total Instruction	69,686	77,727	55,000	7
Support Services					
8	Pupil Services	3,091	6,300	0	8
9	Instructional Staff Services	330	0	0	9
10	School Administration	500	0	0	10
11	School Administration	889	1,642	0	11
12	Business Administration	4,441	6,806	0	12
13	Total Support Services	9,250	14,748	0	13
14	Total Special Funds Expenditures	\$ 78,936	\$ 92,475	\$ 55,000	14
<u>Fund 30-Debt Service</u>					
1	Total Debt Payments	\$ 6,237,731	\$ 4,860,547	\$ 3,703,455	1
<u>Fund 40-Capital Projects</u>					
1	Constructions	1,933,319	3,746	0	1
2	Transfer to General Fund	0	0	600,000	2
3	Total capital Project fund Expenditures	\$ 1,933,319	\$ 3,746	\$ 600,000	3
<u>Fund 50-Food Service</u>					
1	Business Services	94,023	85,899	121,072	1
2	Food Services	1,511,748	1,499,323	1,583,052	2
3	Total Food Services Fund Expenditures	\$ 1,605,772	\$ 1,585,222	\$ 1,704,124	3
<u>Fund 80-Community Service</u>					
1	General Administration	562,178	571,808	561,426	1
2	Business Services	412,676	436,076	460,000	2
3	Community Services	838,438	808,592	909,210	3
4	Total Community Services Fund Expendit	\$ 1,813,292	\$ 1,816,477	\$ 1,930,636	4
<u>Fund 90-Cooperative Programs</u>					
1	Instructional	5,300	5,676	4,300	1
2	Support Services	91,922	88,700	68,259	2
3	Purchased Instructional Services		1,194	1,000	3
4	Total Cooperative Fund Expenditures	\$ 97,222	\$ 95,570	\$ 73,559	4