

KIEL AREA SCHOOL DISTRICT

2016-17

BUDGET HEARING

AND

ANNUAL MEETING

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KIEL AREA SCHOOL DISTRICT

CONTACT INFORMATION

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**KIEL AREA
SCHOOL
DISTRICT**

A Second Century of Excellence

October 26, 2016

To the Members of the Kiel Area School District:

One of the purposes of tonight's Budget Hearing and Annual Meeting is to give you an opportunity to ask questions and provide input into the 2016/17 school district budget. The Kiel Area School District has a history of broad community support, and one of the Board of Education's desires is to continuously increase community input and involvement.

2016/2017 BUDGET SUMMARY

The State of Wisconsin will provide about 43.31% of the revenue for KASD. Those revenues include general and categorical aids along with the school property tax credit listed on your tax statement. This year Kiel property taxes are estimated to fund about 41.07% of school district costs.

	<u>2015-16</u> <u>Budgeted</u>	<u>2016-17</u> <u>Proposed</u>	<u>Change</u>
Operational Budget (10 & 27)	\$ 16,246,726	\$ 16,120,149	- 0.78%
Debt Service Budget	1,402,529	1,394,448	- 0.58%
Community Service Budget	159,990	161,740	+ 1.09%
Operational Tax Levy	\$ 5,359,455	\$ 5,217,452	- 2.65%
Debt Service Tax Levy	1,396,958	1,394,248	- 0.19%
Community Service Levy	55,490	55,490	0.00%
TOTAL LEVY TO BE ASSESSED	\$ 6,811,903	\$ 6,667,190	- 2.12%
DISTRICT EQUALIZED VALUATION	\$ 684,091,234	\$701,375,067	+ 2.53%
LEVY RATE	0.995759%	0.950588%	- 4.54%

Sincerely,

Louise Blankenheim, Ed.D.
District Administrator

LB/skl

ANNUAL SCHOOL DISTRICT MEETING

Kiel Area School District
High School Library
210 Raider Heights, Kiel, Wisconsin
October 26, 2016
6:00 p.m.

AGENDA

- I. Call to Order by School Board President, Stuart Long
- II. Pledge of Allegiance
- III. Announcements
- IV. Election of the Annual Meeting Chairperson, Nomination to be from the Floor
- V. Set Ground Rules for Meeting
 - a. Procedure for individuals speaking (3 minutes)
 - b. Procedure for making motions and voting
 - c. Discussion procedure
 - i. Time limit
 - ii. Ability to speak more than once on the same subject
 - iii. Wait to speak a second time, until all others have spoken
- VI. Review of the Minutes of the October 28, 2015 Annual Meeting
- VII. Budget Hearing
 - A. Budget Overview by Dr. Blankenheim, District Administrator
 - B. 2015/16 Treasurer's Report by Ruthie Rumpff, Financial Services Manager
 - C. Presentation of 2016/17 Budget by Ruthie Rumpff, Financial Services Manager
 - D. Capital Improvements for 2015/16 and scheduled for 2016/17 by Ben Hill, Director of Buildings and Grounds
- VII. Advisory approval of the 2017 Levy for the Kiel Area School District
- VIII. Motion to Set School Board Member Compensation
- IX. Motion to Set 2017/2018 Annual Meeting Date and Time for October 25, 2017 at 6:00 p.m.
- XI. Public Comment on School Policies and/or Proceedings or any Other Business which may be Legally Authorized to Transact
- XII. Adjourn

ANNUAL SCHOOL DISTRICT MEETING

Kiel Area School District

October 28, 2015

6:00 p.m.

High School Library

Kiel, Wisconsin

The Annual Meeting of the electors of the Kiel Area School District was called to order by the President of the Board of Education, Dan Dietrich, at 6:00 p.m. in the High School Library on Wednesday, October 28, 2015. President Dietrich welcomed the electors, including the administrative staff and board members, who were present.

President Dietrich asked for nominations for Chairman. Mr. Robert Runge nominated Dan Dietrich, seconded by Mr. Gary Vondracheck to elect Dan Dietrich as Chairman. Motion carried.

The minutes of the October 29, 2014, annual meeting were reviewed.

District Administrator, Dr. Louise Blankenheim, provided a budget overview and Mrs. Ruthie Rumpff presented the following:

- 2014/15 Treasurer's Report
- 2015/16 Budget
- Capital Improvements for 2014/15 were presented by Mr. Benjamin Hill, B&G Director.

Mr. Jack Lechler moved, seconded by Mr. Don Mogenson that \$6,811,903 be certified for the levy on an advisory motion. Motion carried.

President Dan Dietrich then introduced the topic of board salaries. Mr. Gary Vondracheck moved, seconded by Mr. Jim Baumann to leave board compensation as is. Motion carried.

Mr. Jim Baumann moved, seconded by Mr. Jack Lechler, that the 2016 annual meeting be held on Wednesday, October 26, 2016 at 6:00 p.m. Motion carried.

On Motion of Mr. Jim Baumann, seconded by Mr. Gary Vondracheck, and carried by voice vote, the meeting adjourned at 8:24 p.m.

Todd W. Olig, Clerk

KIEL AREA SCHOOL DISTRICT
TREASURER'S REPORT
 STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY
 June 30, 2016

General Fund (10)

ASSETS

Cash and Savings	\$ 2,197,814.90
Taxes Receivable	\$ 2,014,085.53
Interest/Accounts Receivable	\$ 8,445.75
Due from Other Funds	\$ 207,170.93
Due from Districts within Wisconsin	\$ 19,139.00
Due from Other Government	\$ 538,271.71
Prepaid Expenses	\$ 830.94

TOTAL ASSETS 4,985,758.76

LIABILITIES Due to Other Government	\$ 136.76
Accounts Payable	\$ 85,065.36
Accrued Employee Benefits	\$ 682,271.50
Accrued Payroll	\$ -
Due to Student Organizations	\$ 23,072.88
Other Fund Liabilities	\$ 2,750.95

TOTAL LIABILITIES \$ 793,297.45

FUND EQUITY, June 30, 2016	\$ 4,192,461.31
FUND EQUITY, June 30, 2015	\$ 4,010,458.17
<i>CHANGE IN EQUITY</i>	\$ 182,003.14

SPECIAL PROJECT FUND (21 & 27)

ASSETS Cash and Savings	\$ 157,851.09
Accounts Receivable	\$ -
Due from Other Governments	\$ 263,267.48

TOTAL ASSETS \$ 421,118.57

TOTAL LIABILITIES \$ 263,267.48

FUND EQUITY, June 30, 2016	\$ 157,851.09
FUND EQUITY, June 30, 2015	\$ 145,534.03
<i>CHANGE IN EQUITY</i>	\$ 12,317.06

KIEL AREA SCHOOL DISTRICT
TREASURER'S REPORT
 STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY
 June 30, 2016

DEBT SERVICE FUND (38)

ASSETS	Cash and Savings	\$	4,925.94
	<i>TOTAL ASSETS</i>	\$	4,925.94
	<i>TOTAL LIABILITIES</i>	\$	-
	FUND EQUITY, June 30, 2016	\$	4,925.94
	FUND EQUITY, June 30, 2015	\$	5,825.94
	<i>CHANGE IN EQUITY</i>	\$	(900.00)

DEBT SERVICE FUND (39)

ASSETS	Cash and Savings	\$	76,005.67
	Interest Receivable	\$	-
	<i>TOTAL ASSETS</i>	\$	76,005.67
	<i>TOTAL LIABILITIES</i>	\$	-
	FUND EQUITY, June 30, 2016	\$	76,005.67
	FUND EQUITY, June 30, 2015	\$	80,551.37
	<i>CHANGE IN EQUITY</i>	\$	(4,545.70)

CAPITAL PROJECTS FUND (40)

ASSETS	Cash and Savings	\$	13,821.81
	Interest Receivable	\$	-
	<i>TOTAL ASSETS</i>	\$	13,821.81
	<i>TOTAL LIABILITIES</i>	\$	-
	FUND EQUITY, June 30, 2016	\$	13,821.81
	FUND EQUITY, June 30, 2015	\$	703,927.02
	<i>CHANGE IN EQUITY</i>	\$	(690,105.21)

KIEL AREA SCHOOL DISTRICT
TREASURER'S REPORT
 STATEMENT OF ASSETS, LIABILITIES AND FUND EQUITY
 June 30, 2016

FOOD SERVICE FUND (50)

ASSETS	Cash and Savings	\$	78,611.42
	Accounts Receivable	\$	-
	Due from Federal Government	\$	1,386.28
	Due from Other Government	\$	-
	Prepaid Expenses	\$	-
	TOTAL ASSETS	\$	79,997.70
	Accounts Payable	\$	69.85
	Unearned Revenue	\$	6,909.34
	TOTAL LIABILITIES	\$	6,979.19
	FUND EQUITY, June 30, 2016	\$	73,018.51
	FUND EQUITY, June 30, 2015	\$	54,542.73
	<i>CHANGE IN EQUITY</i>	\$	18,475.78

COMMUNITY SERVICE FUND (80)

ASSETS	Cash and Savings	\$	68,329.61
	Accounts Receivable	\$	2,317.36
	TOTAL ASSETS	\$	70,646.97
	TOTAL LIABILITIES	\$	1,022.36
	FUND EQUITY, June 30, 2016	\$	69,624.61
	FUND EQUITY, June 30, 2015	\$	57,893.71
	<i>CHANGE IN EQUITY</i>	\$	11,730.90

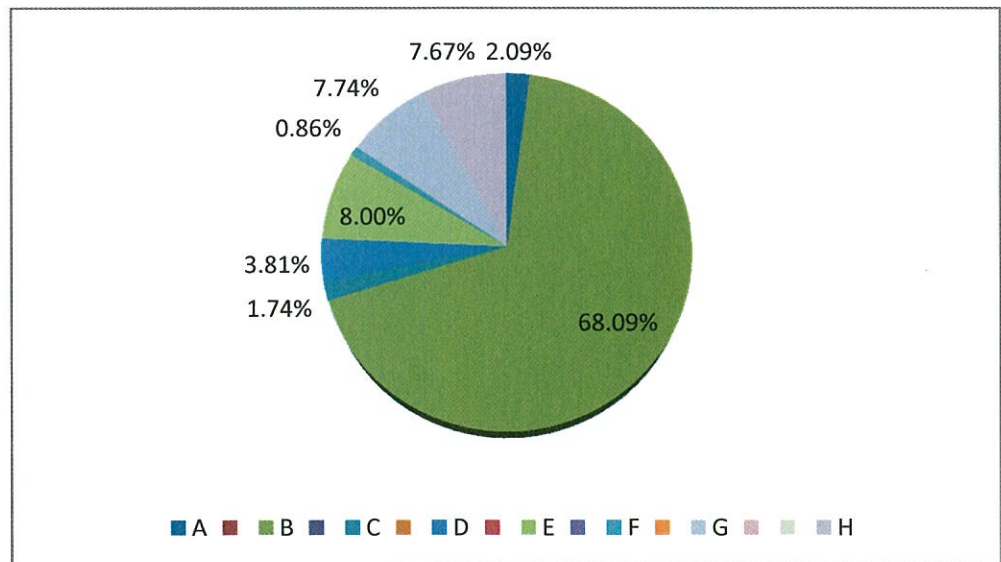
KIEL AREA SCHOOL DISTRICT

HOW OUR 2016-2017 BUDGET IS DIVIDED
(Funds 10, 27, 38, 39, 50, 80)

Cafeteria (Supplies w/Sr. Citizens/Materials)	A	\$ 365,946	2.09%
Salaries & Fringe Benefits	B	\$ 11,935,606	68.09%
Utilities	C	\$ 305,375	1.74%
Transportation	D	\$ 668,224	3.81%
Debts and Bonds	E	\$ 1,401,388	8.00%
Insurance	F	\$ 150,200	0.86%
Instruction (Supplies/Materials/Equipment/ Purchased Services)*	G	\$ 1,356,900	7.74%
Non-Instruction/Maintenance (Supplies/Materials/ Equipment/Purchased Services)*	H	\$ 1,344,495	7.67%
TOTAL EXPENDITURES		\$ 17,528,134	100.00%

*Includes Capital Improvements

***Total Expenditures	\$ 18,479,245
Less Fund 27 Transfer	\$ (994,772)
	<u>\$ 17,484,473</u>



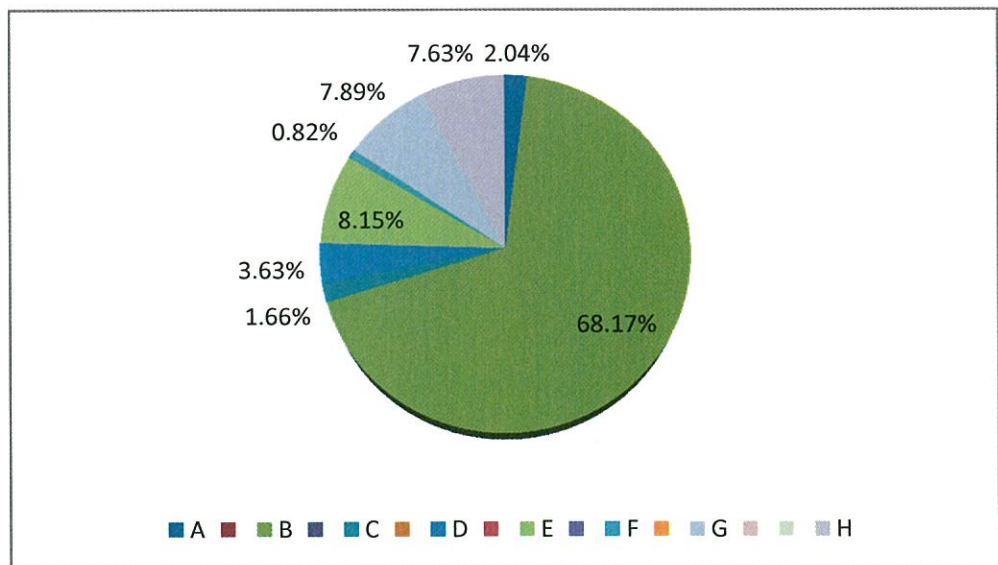
KIEL AREA SCHOOL DISTRICT

HOW WE SPENT OUR 2015-2016 BUDGET
(Funds 10, 27, 38, 39, 50, 80)

Cafeteria (Supplies w/Sr. Citizens/Materials)	A	\$ 351,037	2.04%
Salaries & Fringe Benefits	B	\$ 11,727,461	68.17%
Utilities	C	\$ 285,155	1.66%
Transportation	D	\$ 624,380	3.63%
Debts and Bonds	E	\$ 1,402,528	8.15%
Insurance	F	\$ 140,682	0.82%
Instruction (Supplies/Materials/Equipment/ Purchased Services)*	G	\$ 1,358,047	7.89%
Non-Instruction/Maintenance (Supplies/Materials/ Equipment/Purchased Services)*	H	\$ 1,313,316	7.63%
TOTAL EXPENDITURES		\$ 17,202,606	100.00%

*Includes Capital Improvements

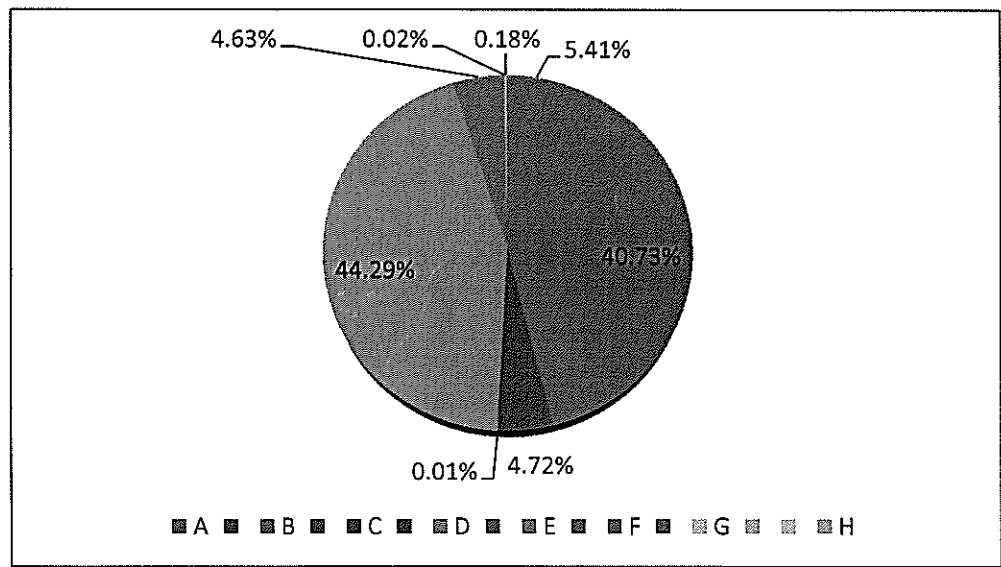
***Total Expenditures	\$ 19,607,563
Less Fund 27 Transfer	\$ (1,084,086)
	<u>\$ 18,523,477</u>



KIEL AREA SCHOOL DISTRICT

HOW OUR 2016-2017 REVENUE BUDGET IS DIVIDED
(Funds 10, 27, 38, 39, 50, 80)

Transfers In From Another Fund	A	\$ 992,494	5.41%
Local Sources	B	\$ 7,472,940	40.73%
Other School Districts Within Wisconsin	C	\$ 866,290	4.72%
Intermediate Sources	D	\$ 1,000	0.01%
State Sources	E	\$ 8,126,470	44.29%
Federal Sources	F	\$ 850,298	4.63%
Other Financing Sources	G	\$ 4,500	0.02%
Other Revenue	H	\$ 32,345	0.18%
TOTAL REVENUE		\$ 18,346,337	100.00%

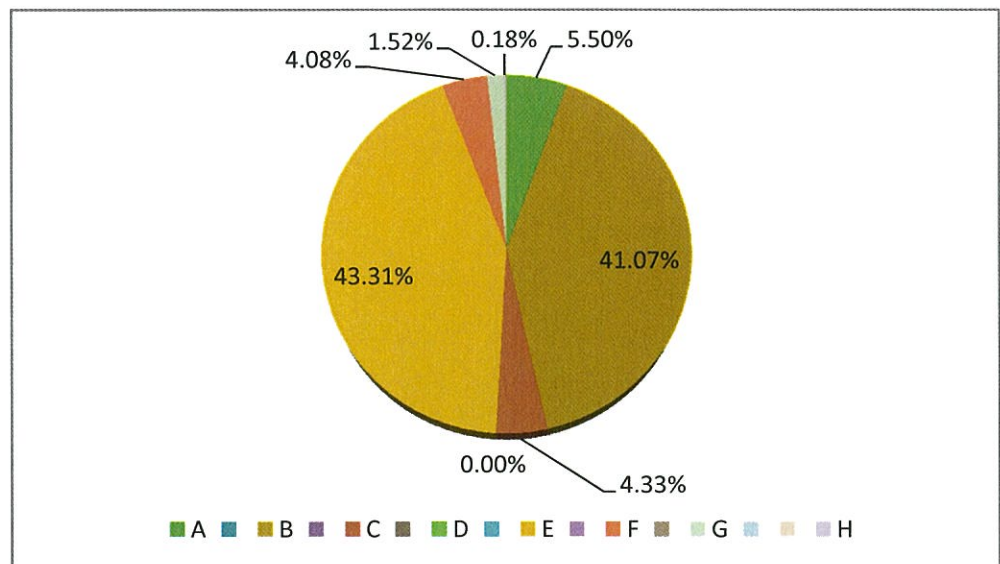


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KIEL AREA SCHOOL DISTRICT

HOW WE SPENT OUR 2015-2016 REVENUE BUDGET
(Funds 10, 27, 38, 39, 50, 80)

Transfers In From Another Fund	A	\$ 1,014,586	5.50%
Local Sources	B	\$ 7,570,845	41.07%
Other School District Within Wisconsin	C	\$ 798,102	4.33%
Intermediate Sources	D	\$ -	0.00%
State Sources	E	\$ 7,982,912	43.31%
Federal Sources	F	\$ 752,758	4.08%
Other Financing Services	G	\$ 280,752	1.52%
Other Revenue	H	\$ 34,005	0.18%
TOTAL REVENUE		\$ 18,433,960	100.00%



annualmtgbkspent pie (Revenue)

BUDGET PUBLICATION, 2016-2017

Required Published Budget Summary Format

Notice is hereby given to the qualified electors of the Kiel Area School District that the budget hearing will be held at the Kiel High School Library on the 26th Day of October, 2016 at 6:00 p.m. A summary of the budget is printed below. Detailed copies of the budget are available at the District Office and on the Website.

BUDGET ADOPTION 2016-17			
GENERAL FUND (FUND 10)	Audited 2014-15	Audited 2015-16	Budget 2016-17
Beginning Fund Balance (Account 930 000)	4,260,942.93	4,010,458.17	4,192,461.31
Ending Fund Balance, Nonspendable (Acct. 935 000)	14,224.00	830.94	1,000.00
Ending Fund Balance, Restricted (Acct. 936 000)	90,479.00	90,479.00	90,479.00
Ending Fund Balance, Committed (Acct. 937 000)	100,000.00	222,456.00	75,000.00
Ending Fund Balance, Assigned (Acct. 938 000)	3,805,755.17	2,738,450.37	2,885,737.31
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	1,140,245.00	972,894.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	4,010,458.17	4,192,461.31	4,025,110.31
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	5,238,423.84	5,378,026.22	5,235,952.00
240 Payments for Services	9,659.74	4,036.41	5,000.00
260 Non-Capital Sales	14,838.51	13,872.83	22,500.00
270 School Activity Income	42,299.63	52,549.88	52,500.00
280 Interest on Investments	5,403.64	8,229.42	8,500.00
290 Other Revenue, Local Sources	113,913.70	131,980.18	142,300.00
Subtotal Local Sources	5,424,539.06	5,588,694.94	5,466,752.00
Other School Districts Within Wisconsin			
310 Transit of Aids	3,075.77	21,809.78	32,590.00
340 Payments for Services	722,314.83	738,797.80	827,700.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	725,390.60	760,607.58	860,290.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	5,894.74	0.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	5,894.74	0.00	0.00
State Sources			
610 State Aid -- Categorical	310,984.66	307,552.42	111,000.00
620 State Aid -- General	7,426,834.00	7,240,108.00	7,268,136.00
630 DPI Special Project Grants	16,258.31	14,016.51	13,000.00
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	2,046.53	1,990.72	2,000.00
690 Other Revenue	10,514.00	14,869.84	345,723.00
Subtotal State Sources	7,766,637.50	7,578,537.49	7,739,859.00

Federal Sources			
710 Federal Aid - Categorical	0.00	0.00	0.00
720 Impact Aid	0.00	0.00	0.00
730 DPI Special Project Grants	86,941.22	74,713.27	94,031.00
750 IASA Grants	140,304.33	108,486.00	97,859.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	50,186.00	56,800.18	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	277,431.55	239,999.45	191,890.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	6,088.40	280,751.73	4,500.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	6,088.40	280,751.73	4,500.00
Other Revenues			
960 Adjustments	8,994.79	0.00	0.00
970 Refund of Disbursement	105,020.93	27,557.19	30,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	7,225.96	6,447.73	2,345.00
Subtotal Other Revenues	121,241.68	34,004.92	32,345.00
TOTAL REVENUES & OTHER FINANCING SOURCES	14,327,223.53	14,482,596.11	14,295,636.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	2,314,710.36	2,197,689.44	2,221,543.00
120 000 Regular Curriculum	3,080,741.67	2,998,426.82	3,140,453.00
130 000 Vocational Curriculum	623,781.80	684,328.31	685,807.00
140 000 Physical Curriculum	333,657.44	334,227.41	354,511.00
160 000 Co-Curricular Activities	285,337.54	283,557.06	316,973.00
170 000 Other Special Needs	167,196.69	153,544.78	177,876.00
Subtotal Instruction	6,805,425.50	6,651,773.82	6,897,163.00
Support Sources			
210 000 Pupil Services	353,221.20	409,527.68	507,363.00
220 000 Instructional Staff Services	790,805.66	825,594.41	863,936.00
230 000 General Administration	328,135.21	348,131.20	348,089.00
240 000 School Building Administration	835,561.79	726,450.98	771,627.00
250 000 Business Administration	2,964,619.64	2,667,551.25	2,669,785.00
260 000 Central Services	316,239.47	282,271.97	323,205.00
270 000 Insurance & Judgments	128,549.55	142,260.55	151,750.00
280 000 Debt Services	992.79	0.00	0.00
290 000 Other Support Services	252,827.33	330,100.63	114,815.00
Subtotal Support Sources	5,970,952.64	5,731,888.67	5,750,570.00
Non-Program Transactions			
410 000 Inter-fund Transfers	1,086,585.77	1,024,586.00	992,494.00
430 000 Instructional Service Payments	710,544.79	879,463.02	822,260.00
490 000 Other Non-Program Transactions	4,199.59	12,881.46	500.00
Subtotal Non-Program Transactions	1,801,330.15	1,916,930.48	1,815,254.00
TOTAL EXPENDITURES & OTHER FINANCING USES	14,577,708.29	14,300,592.97	14,462,987.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	68,219.47	145,534.03	157,851.09
900 000 Ending Fund Balance	145,534.03	157,851.09	157,851.09
REVENUES & OTHER FINANCING SOURCES	154,394.17	104,095.09	175,000.00
100 000 Instruction	66,043.48	76,514.90	175,000.00
200 000 Support Services	11,036.13	15,263.13	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	77,079.61	91,778.03	175,000.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2014-15	Audited 2015-16	Budget 2016-17
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	0.00	0.00	0.00
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	1,084,085.77	1,014,586.00	992,494.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	5,785.48	5,152.25	6,000.00
340 Payments for Services	0.00	32,341.09	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	5,785.48	37,493.34	6,000.00
<i>Other School Districts Outside Wisconsin</i>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
<i>Intermediate Sources</i>			
510 Transit of Aids	1,167.57	0.00	1,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	1,167.57	0.00	1,000.00
<i>State Sources</i>			
610 State Aid -- Categorical	396,499.00	396,156.00	377,111.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00
Subtotal State Sources	396,499.00	396,156.00	377,111.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	276,979.60	253,531.89	397,908.00
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	57,074.47	53,468.35	50,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	334,054.07	307,000.24	447,908.00
<i>Other Financing Sources</i>		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00

Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	1,821,591.89	1,755,235.58	1,824,513.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	1,347,675.93	1,254,264.49	1,259,512.00
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	0.00	0.00	0.00
Subtotal Instruction	1,347,675.93	1,254,264.49	1,259,512.00
Support Sources			
210 000 Pupil Services	251,510.86	287,456.89	291,355.00
220 000 Instructional Staff Services	180,341.28	176,360.23	218,779.00
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	21,548.72	17,412.17	20,350.00
260 000 Central Services	1,260.00	1,308.00	2,200.00
270 000 Insurance & Judgments	0.00	0.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	454,660.86	482,537.29	532,684.00
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	19,255.10	18,433.80	32,317.00
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	19,255.10	18,433.80	32,317.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,821,591.89	1,755,235.58	1,824,513.00
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	81,874.72	86,377.31	80,931.61
900 000 ENDING FUND BALANCES	86,377.31	80,931.61	73,991.61
TOTAL REVENUES & OTHER FINANCING SOURCES	2,378,508.26	1,397,082.30	1,394,447.65
281 000 Long-Term Capital Debt	1,244,004.92	1,255,097.50	1,253,957.50
282 000 Refinancing	1,130,000.75	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	147,430.15	147,430.15
400 000 Non-Program Transactions	0.00	0.35	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	2,374,005.67	1,402,528.00	1,401,387.65
842 000 INDEBTEDNESS, END OF YEAR	8,990,000.00	7,789,023.82	6,569,874.44

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	1,653,012.60	703,927.02	13,821.81
900 000 Ending Fund Balance	703,927.02	13,821.81	14,221.81
TOTAL REVENUES & OTHER FINANCING SOURCES	5,843.10	10,868.72	400.00
100 000 Instructional Services	130,689.50	253,870.90	0.00
200 000 Support Services	824,239.18	447,103.03	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	954,928.68	700,973.93	0.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	31,384.02	54,542.73	73,018.51
900 000 ENDING FUND BALANCE	54,542.73	73,018.51	73,018.51
TOTAL REVENUES & OTHER FINANCING SOURCES	644,800.91	651,519.77	670,000.00
200 000 Support Services	621,642.20	633,043.99	670,000.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	621,642.20	633,043.99	670,000.00

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	28,469.92	57,893.71	69,624.61
900 000 ENDING FUND BALANCE	57,893.71	69,624.61	69,624.61
TOTAL REVENUES & OTHER FINANCING SOURCES	242,038.73	147,522.85	161,740.00
200 000 Support Services	590.81	1,239.25	2,000.00
300 000 Community Services	130,474.13	134,552.70	159,740.00
400 000 Non-Program Transactions	81,550.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	212,614.94	135,791.95	161,740.00

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

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

DISTRICT:	Kiel Area	2828
DATA AS OF 10/14/2016, 7:30 AM		
Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 15-16 Revenue Limit		
2015-16 General Aid Certification (15-16 Line 12A, src 621)	+	7,240,108
2015-16 Computer Aid Received (15-16 Line 17, Src 691)	+	12,441
2015-16 Hi Pov Aid (15-16 Line 12B, Src 628)	+	0
2015-16 Fnd 10 Levy Cert (15-16 Line 18, Levy 10 Src 211)	+	5,359,455
2015-16 Fnd 38 Levy Cert (15-16 Line 14B, Levy 38 Src 211)	+	274,193
2015-16 Fnd 41 Levy Cert (15-16 Line 14C, Levy 41 Src 211)	+	0
2015-16 Aid Penalty for Over Levy (15-16 FINAL Rev Limit Wksht)	-	0
2015-16 Total Levy for All Levied Non-Recurring Exemptions*	-	490,992
*NET 2016-17 Base Revenue Built from 15-16 Data (Line 1)	=	12,395,205
*For 2015-16 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expend, Environmental Remediation, Adjustment for New choice Pupils in 2015-16)		
September & Summer FTE Membership Averages		
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.		
Line 2: Base Avg: (13+.4ss)+(14+.4ss)+(15+.4ss) / 3 =		1,338
	2013	2014
Summer fte:	44	42
% (40,40,40)	18	17
Sept fte:	1,359	1,323
Total fte	1,377	1,340
	2015	2016
Summer fte:	42	46
% (40,40,40)	17	18
Sept fte:	1,323	1,280
Special Needs		
Vouchers	0	0.00
Total fte	1,340	1,297
Line 6: Curr Avg: (14+.4ss)+(15+.4ss)+(16+.4ss) / 3 =		1,302
	2014	2015
Summer fte:	42	42
% (40,40,40)	17	17
Sept fte:	1,323	1,280
Special Needs		
Vouchers	0	0
Total fte	1,340	1,297
Line 10B: Declining Enrollment Exemption =		333,503
Average FTE Loss (Line 2 - Line 6, if > 0)		36
X 1.00 =		36
X (Line 5, Maximum 2016-2017 Revenue per Memb) =		9,263.98
Non-Recurring Exemption Amount:		333,503
Line 17: State Aid for Exempt Computers =		9,623
Line 17 = A X (Line 16 / C) (to 8 decimals)		Round to Dollar
2016 Property Values (actuals have been loaded below)		
A. 2016 Exempt Computer Property Valuation Required	+	1,012,300
B. 2016 TIF-Out Tax Apportionment Equalized Valuation	+	701,375,067
C. 2016 TIF-Out Value plus Exempt Computers (A + B)	=	702,387,367
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 DPI Data District-Entered		

2016-2017 Revenue Limit Worksheet	
1. 2015-16 Base Revenue (Funds 10, 38, 41)	(from left) 12,395,205
2. Base Sept Membership Avg (13+.4ss, 14+.4ss, 15+.4ss/3)	(from left) 1,338
3. 2015-16 Base Revenue Per Member (Ln 1 / Ln2)	(with cents) 9,263.98
4. 2016-17 Per Member Change (A+B+C)	0.00
A. Allowed Per-Member Change	0.00
B. Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0	0
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00
5. 2016-17 Maximum Revenue / Member (Ln 3 + Ln 4)	9,263.98
6. Current Membership Avg (14+.4ss, 15+.4ss, 16+.4ss/3)	(from left) 1,302
7. 2016-17 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded) 12,395,205
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	12,061,702
B. Hold Harmless Non-Recurring Exemption	333,503
8. Total 2016-17 Recurring Exemptions (A+B+C+D+E)	(rounded) 7,510
A. Prior Year Carryover	0
B. Transfer of Service	7,510
C. Transfer of Territory/Other Reorg (if negative, include sign)	0
D. Federal Impact Aid Loss (2014-15 to 2015-16)	0
E. Recurring Referenda to Exceed (If 2016-17 is first year)	0
9. 2016-17 Limit with Recurring Exemptions (Ln 7 + Ln 8)	12,402,715
10. Total 2016-17 Non-Recurring Exemptions (A+B+C+D+E+F+G+H)	364,889
A. Non-Recurring Referenda to Exceed 2016-17 Limit	0
B. Declining Enrollment Exemption for 2016-17 (from left)	333,503
C. Energy Efficiency Net Exemption for 2016-17 (see pg 4 for details)	0
D. Adjustment for Refunded or Rescinded Taxes, 2016-17	0
E. Prior Year Open Enrollment (uncounted pupil[s])	7,479
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0
G. Environmental Remediation Exemption	0
H. Private School Voucher Aid Deduction per 2015 Act 289	23,907 ← Cell is locked.
11. 2016-17 Revenue Limit With All Exemptions (Ln 9 + Ln 10)	12,767,604
12. Total Aid to be Used in Computation (12A + 12B)	7,268,136
A. 2016-17 October 15 General Aid Certification → Cell is locked.	7,268,136
B. State Aid to High Poverty Districts (not all districts)	0
PRIOR TO SETTING LEVY, DOUBLE CHECK THAT YOU ARE USING THE OCT 15 CERT. IN LINE 12A.	
13. Allowable Limited Revenue: (Line 11 - Line 12)	5,499,468
(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)	
14. Total Limited Revenue To Be Used (A+B+C)	Not > line 13 5,499,468
Entries Required Below: Enter amnts needed by purpose and fund:	
A. Gen Operations: Fnd 10 including Src 211 & Src 691	5,227,075 (Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fnd 38 Src 211	272,393 (to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 211	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)	1,177,345
A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 211)	1,121,855
B. Community Services (Fnd 80 Src 211)	55,490 (to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	(to Budget Rpt)
16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)	6,676,813
17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	9,623
18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2016-17 Budget	5,217,452
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.	
19. Total Fall, 2016 All Fund Tax Levy (14B + 14C + 15 + 18)	6,667,190
Line 19 is the total levy to be apportioned in the PI-401.	Levy Rate = 0.00950588

DATA AS OF 10/16/2015 9:15 AM

Line 1 Amount May Not Exceed Line 11 minus Line 7B of Final 14-15 Revenue Limit

2014-15 General Aid Certification (14-15 Line 12A, src 621)	+	7,426,834
2014-15 Computer Aid Received (14-15 Line 17, Src 691)	+	11,188
2014-15 Hi Pov Aid (14-15 Line 12B, src 628)	+	0
2014-15 Fnd 10 Levy Cert (14-15 Line 18, Src 211)	+	5,220,371
2014-15 Fnd 38 Levy Cert (14-15 Line 14B, Src 210)	+	128,563
2014-15 Fnd 41 Levy Cert (14-15 Line 14C, Src 210)	+	0
2014-15 Aid Penalty for Over Levy (14-15 FINAL Rev Limit Worksheet)	-	0
2014-15 Total Levy for All Levied Non-Recurring Exemptions*	-	160,151
Line 1 NET 2014-15 Base Revenue	=	12,626,805

*For 2014-15 Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Uncounted Open-Enroll. Pupils)

September & Summer FTE Membership Averages

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%
Line 2: Base Avg: (12+.4ss)+(13+.4ss)+(14+.4ss) / 3 =

	2012	2013	2014
Summer fte:	45	44	42
% (40,40,40)	18	18	17
Sept fte:	1,355	1,359	1,323
Total fte	1,373	1,377	1,340

Line 6: Curr Avg: (13+.4ss)+(14+.4ss)+(15+.4ss) / 3 =

	2013	2014	2015
Summer fte:	44	42	42
% (40,40,40)	18	17	17
Sept fte:	1,359	1,323	1,281
Total fte	1,377	1,340	1,298

Line 10B: Declining Enrollment Exemption =
 Average FTE Loss (Line 2 - Line 6, if > 0)
 X 1.00 =
X (Line 5, Maximum 2015-2016 Revenue per Memb) =
 Non-Recurring Exemption Amount:

Line 17: State Aid for Exempt Computers =
 Line 17 = A X (Line 16 / C) (to 8 decimals)

2015 Property Values (October 1, 2015 Values from DOR)

A. 2015 Exempt Computer Property Valuation	Required	+	1,249,400
B. 2015 TIF-Out Tax Apportionment Equalized Valuation		+	684,091,234
C. 2015 TIF-Out Value plus Exempt Computers (A + B)		=	685,340,634

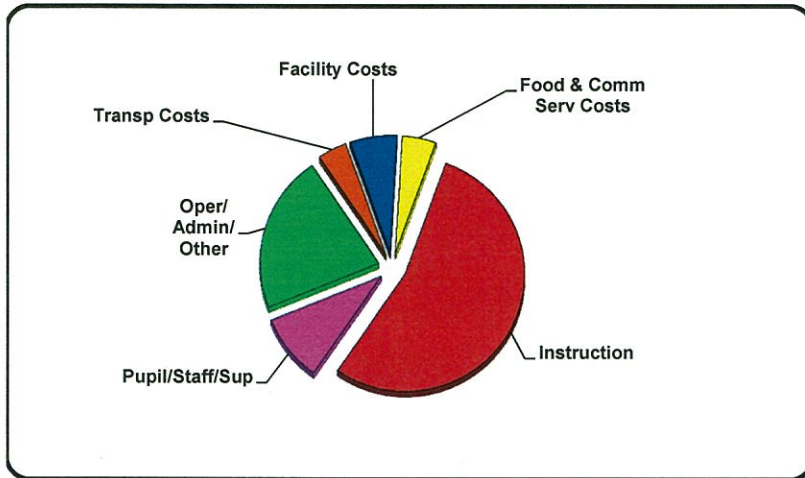
Computer aid replaces a portion of proposed Fund 10 Levy

1. 2014-15 Base Revenue (Funds 10, 38, 41)	(from left)	12,626,805
2. Base Sept Membership Avg (12+.4ss, 13+.4ss, 14+.4ss/3)	(from left)	1,363
3. 2014-15 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,263.98
4. 2015-16 Per Member Change (A+B)		0.00
A. Allowed Per Pupil Change (15-16 = +\$0.00/Member)	0.00	
B. Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0	0	
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5. 2015-16 Maximum Revenue / Member (Ln 3 + Ln 4)		9,263.98
6. Current Membership Avg (13+.4ss, 14+.4ss, 15+.4ss/3)	(from left)	1,338
7. 2015-16 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	12,626,805
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	12,395,205	
B. Hold Harmless Non-Recurring Exemption	231,600	
8. Total Recurring Exemptions (A+B+C+D+E)	(rounded)	0
A. Prior Year Carryover	0	
B. Transfer of Service	0	
C. Transfer of Territory/Other Reorg (if negative, include sign)	0	
D. Federal Impact Aid Loss (2013-14 to 2014-15)	0	
E. Recurring Referenda to Exceed (If 2015-16 is first year)	0	<<Enter if not pre-filled
9. 2015-16 Limit with Recurring Exemptions (Ln 7 + Ln 8)		12,626,805
10. Total 2015-16 Non-Recurring Exemptions (A+B+C+D+E+F+G+H)		259,392
A. Non-Recurring Referenda to Exceed 2015-16 Limit	0	<<Enter if not pre-filled
B. Declining Enrollment Exemption for 2015-16 (from left)	231,600	
C. Energy Efficiency Net Exemption for 2015-16 (see pg 2 for detail)	0	<<Enter if not pre-filled
D. Adjustment for Refunded or Rescinded Taxes for 2015-16	0	
E. Prior Year Open Enrollment (uncounted pupils)	0	
F. Reduction for Ineligible Fund 80 Expend (enter as negative)	0	
G. Environmental Remediation Exemption	0	
H. Adjustment for New Choice Pupils in 2015-16 (FTE x line 5 above)	27,792	<<Do not change!
11. 2015-16 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		12,886,197
12. Total Aid to be Used in Computation (12A + 12B)		7,240,108
A. 2015-16 OCTOBER 15 GENERAL AID CERTIFICATION	7,240,108	
B. State Aid to High Poverty Districts (not all districts)	0	
THE OCTOBER 15 GENERAL AID CERTIFICATION MUST BE USED WHEN SETTING THE LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		5,646,089
(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	5,646,089
Entries Required Below: Amnts Needed by Purpose and Fund:		
A. Gen Operations: Fnd 10 including Src 211 & Src 691	5,371,896	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fnd 38 Src 211	274,193	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 211		(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)	(A+B+C+D):	1,178,255
A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 211)	1,122,765	
B. Community Services (Fnd 80 Src 211)	55,490	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)		(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only		(to Budget Rpt)
16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)	5,633,648	6,824,344
17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	(to Budget Rpt)	12,441
18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2015-16 Budget		5,359,455
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
19. Total Fall, 2015 All Fund Tax Levy (14B + 14C + 15 + 18)		6,811,903
Line 19 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00995759

CELL COLOR KEY: Auto-Calc DPI Data District Enters

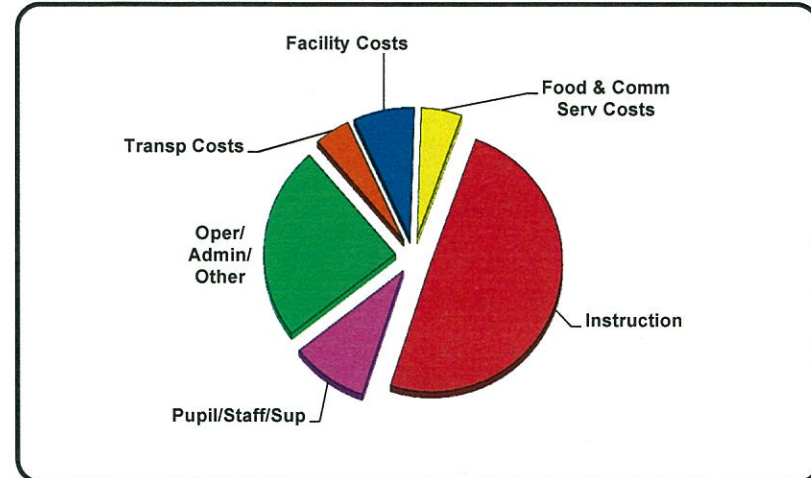
Multi-District Comparative Cost Comparison Using Audited 2014-15 Annual Data *

STATE TOTALS



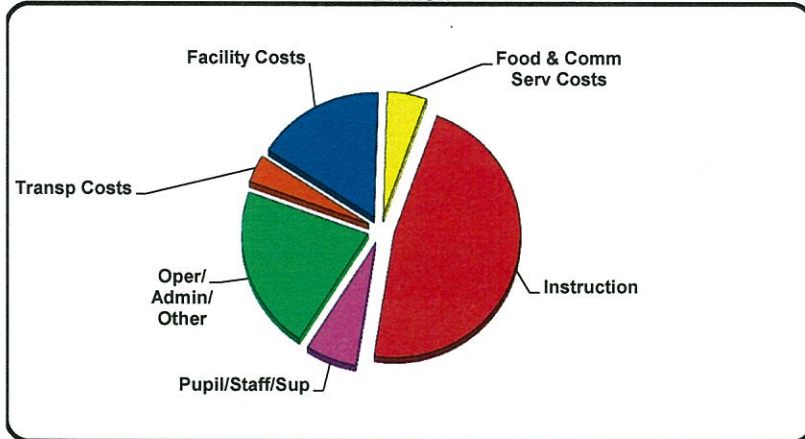
Membership	854,359	Total Cost	% of Total	Cost Per Memb
Instruction		\$5,932,296,915	54.1%	\$6,944
Pupil/Staff/Support		\$1,017,655,699	9.3%	\$1,191
Oper/Admin/Other		\$2,371,807,044	21.6%	\$2,776
Transportation Costs		\$436,811,410	4.0%	\$511
Facility Costs		\$707,746,695	6.5%	\$828
Food & Comm Serv Costs		\$505,358,045	4.6%	\$592
TOTALS		\$10,971,675,808	100.0%	\$12,842

Kiel Area



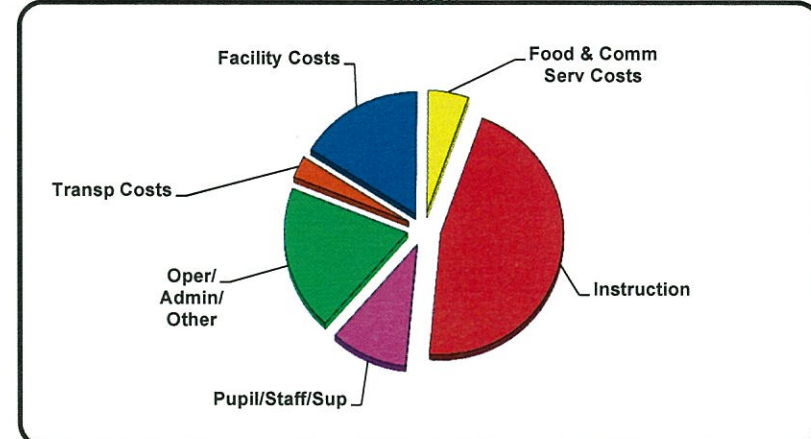
Membership	1,360	Total Cost	% of Total	Cost Per Memb
Instruction		\$8,226,630	49.5%	\$6,049
Pupil/Staff/Support		\$1,576,063	9.5%	\$1,159
Oper/Admin/Other		\$4,016,755	24.2%	\$2,953
Transportation Costs		\$724,775	4.4%	\$533
Facility Costs		\$1,248,380	7.5%	\$918
Food & Comm Serv Costs		\$833,757	5.0%	\$613
TOTALS		\$16,626,361	100.0%	\$12,225

Brillion



Membership	909	Total Cost	% of Total	Cost Per Memb
Instruction		\$5,268,196	47.0%	\$5,796
Pupil/Staff/Support		\$735,057	6.6%	\$809
Oper/Admin/Other		\$2,387,746	21.3%	\$2,627
Transportation Costs		\$406,412	3.6%	\$447
Facility Costs		\$1,845,359	16.5%	\$2,030
Food & Comm Serv Costs		\$564,334	5.0%	\$621
TOTALS		\$11,207,104	100.0%	\$12,329

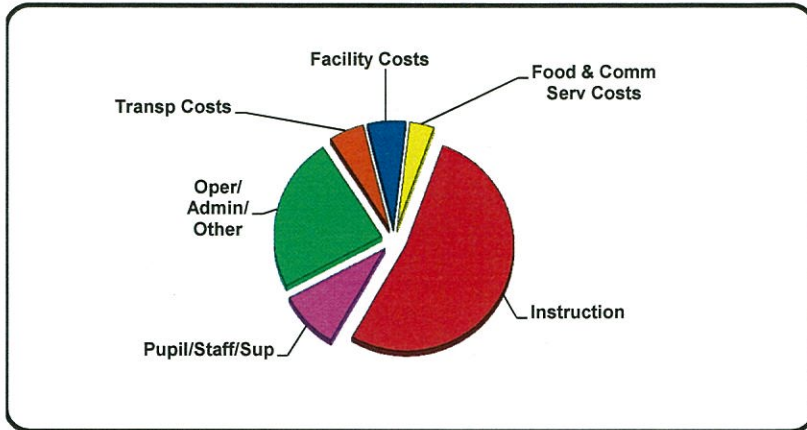
Chilton



Membership	1,141	Total Cost	% of Total	Cost Per Memb
Instruction		\$6,538,614	46.0%	\$5,731
Pupil/Staff/Support		\$1,441,830	10.1%	\$1,264
Oper/Admin/Other		\$2,737,098	19.2%	\$2,399
Transportation Costs		\$415,062	2.9%	\$364
Facility Costs		\$2,327,760	16.4%	\$2,040
Food & Comm Serv Costs		\$762,807	5.4%	\$669
TOTALS		\$14,223,171	100.0%	\$12,466

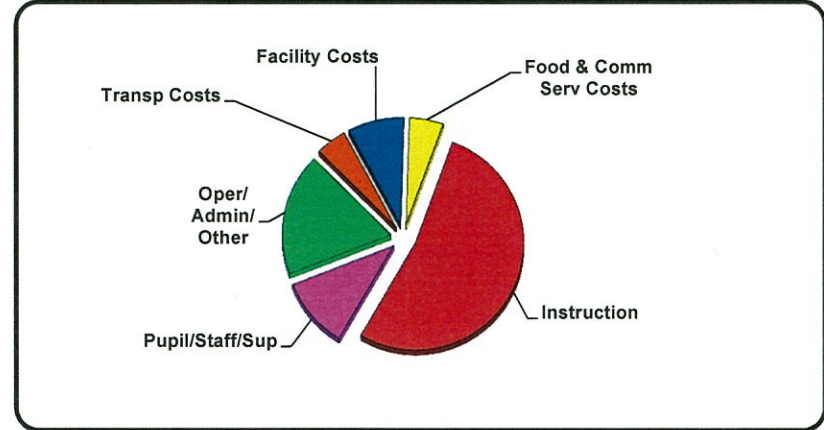
* Beginning with 2012-13, data for the Norris School District, a K-12 reform school, is excluded.

Kewaskum



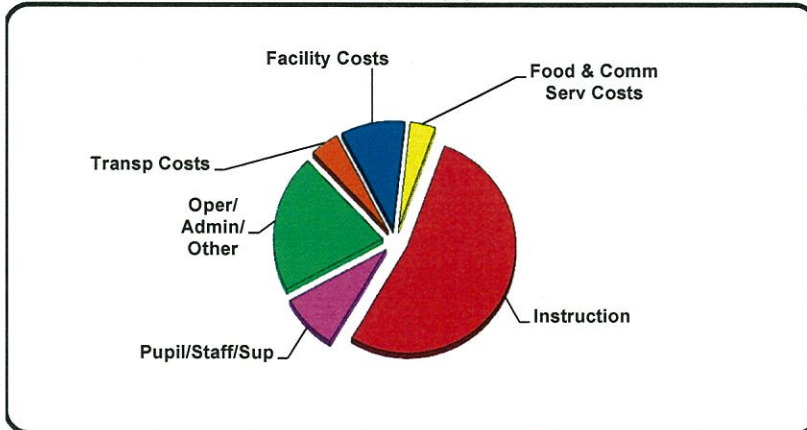
Membership	1,918	Total Cost	% of Total	Cost Per Memb
Instruction		\$11,457,465	52.8%	\$5,974
Pupil/Staff/Support		\$1,940,089	8.9%	\$1,012
Oper/Admin/Other		\$5,111,187	23.5%	\$2,665
Transportation Costs		\$1,137,718	5.2%	\$593
Facility Costs		\$1,259,105	5.8%	\$656
Food & Comm Serv Costs		\$798,643	3.7%	\$416
TOTALS		\$21,704,207	100.0%	\$11,316

New Holstein



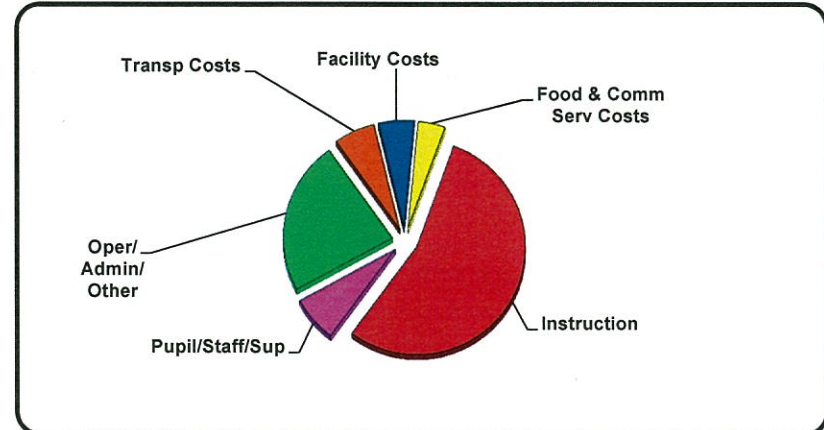
Membership	1,158	Total Cost	% of Total	Cost Per Memb
Instruction		\$7,161,110	52.8%	\$6,184
Pupil/Staff/Support		\$1,451,509	10.7%	\$1,253
Oper/Admin/Other		\$2,492,101	18.4%	\$2,152
Transportation Costs		\$623,709	4.6%	\$539
Facility Costs		\$1,141,138	8.4%	\$985
Food & Comm Serv Costs		\$682,864	5.0%	\$590
TOTALS		\$13,552,431	100.0%	\$11,703

Two Rivers



Membership	1,798	Total Cost	% of Total	Cost Per Memb
Instruction		\$11,538,520	53.0%	\$6,417
Pupil/Staff/Support		\$1,865,785	8.6%	\$1,038
Oper/Admin/Other		\$4,519,636	20.8%	\$2,514
Transportation Costs		\$937,510	4.3%	\$521
Facility Costs		\$2,071,375	9.5%	\$1,152
Food & Comm Serv Costs		\$826,693	3.8%	\$460
TOTALS		\$21,759,519	100.0%	\$12,102

Valders Area

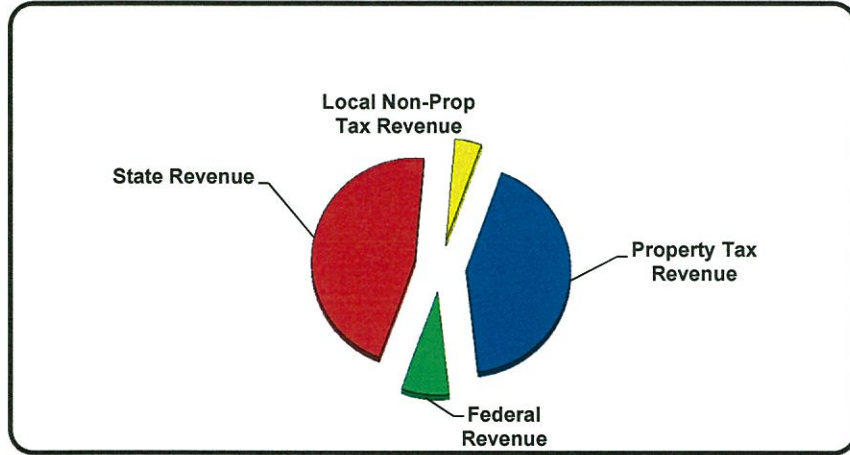


Membership	975	Total Cost	% of Total	Cost Per Memb
Instruction		\$6,828,977	54.6%	\$7,004
Pupil/Staff/Support		\$863,540	6.9%	\$886
Oper/Admin/Other		\$2,882,482	23.1%	\$2,956
Transportation Costs		\$759,224	6.1%	\$779
Facility Costs		\$665,718	5.3%	\$683
Food & Comm Serv Costs		\$502,713	4.0%	\$516
TOTALS		\$12,502,655	100.0%	\$12,823

* Beginning with 2012-13, data for the Norris School District, a K-12 reform school, is excluded.

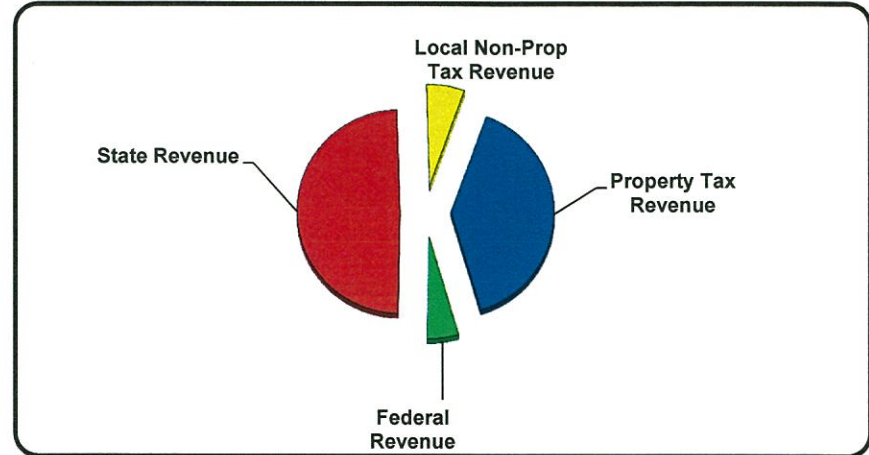
Multi-District Comparative Revenue Comparison Using Audited 2014-15 Annual Data *

STATE TOTALS



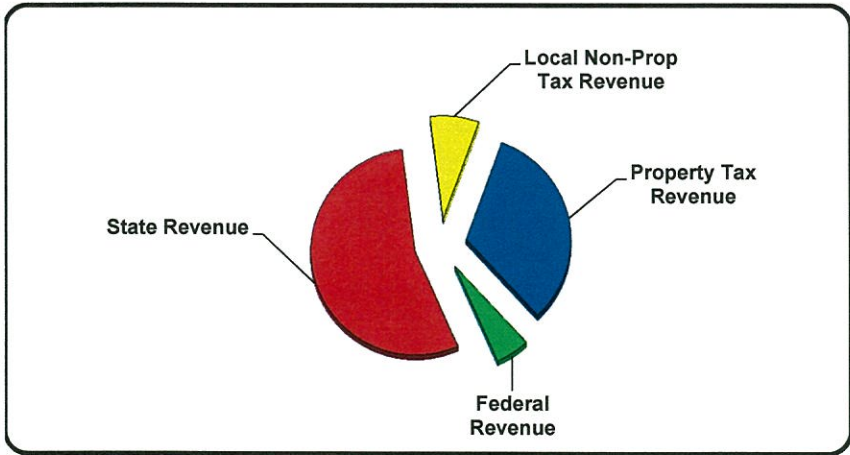
Membership	854,359	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$4,746,978,093	42.6%	\$5,556
Federal Revenue		\$829,413,996	7.5%	\$971
State Revenue		\$5,091,645,263	45.7%	\$5,960
Local Non-Prop Tax Revenue		\$465,027,981	4.2%	\$544
TOTAL REVENUE		\$11,133,065,333	100.0%	\$13,031

Kiel Area



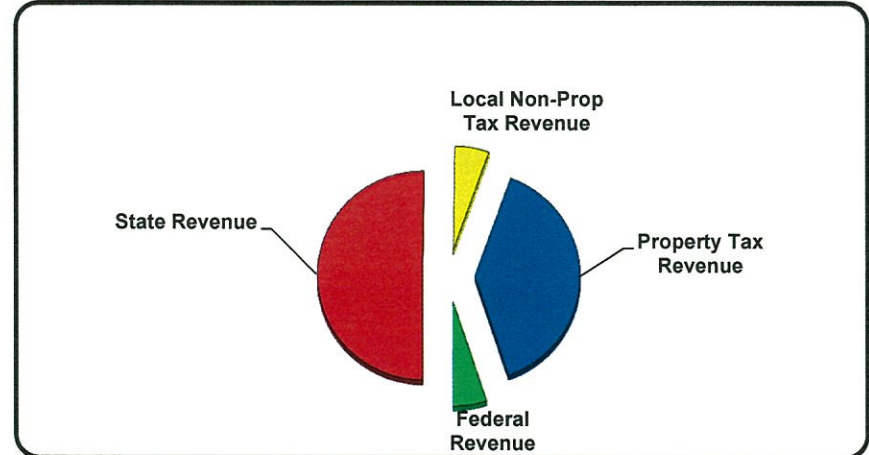
Membership	1,360	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$6,615,537	39.8%	\$4,864
Federal Revenue		\$823,223	5.0%	\$605
State Revenue		\$8,178,287	49.2%	\$6,013
Local Non-Prop Tax Revenue		\$1,001,251	6.0%	\$736
TOTAL REVENUE		\$16,618,298	100.0%	\$12,219

Brillion



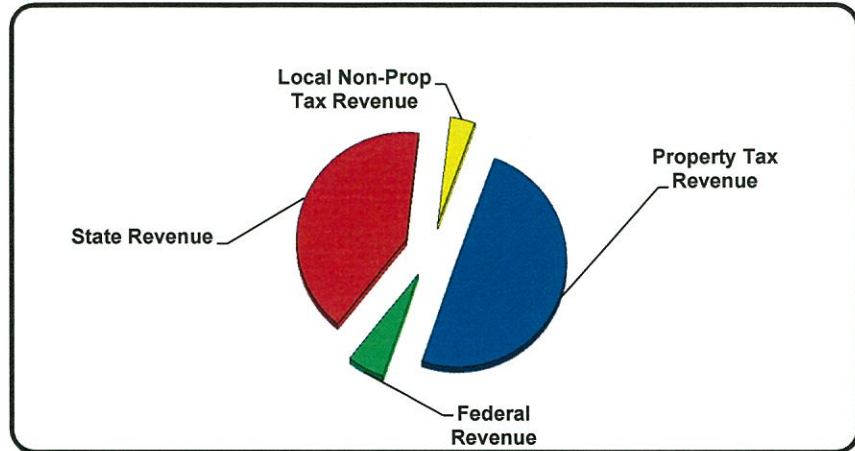
Membership	909	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$3,718,667	32.5%	\$4,091
Federal Revenue		\$600,172	5.3%	\$660
State Revenue		\$6,240,027	54.6%	\$6,865
Local Non-Prop Tax Revenue		\$872,166	7.6%	\$959
TOTAL REVENUE		\$11,431,032	100.0%	\$12,575

Chilton



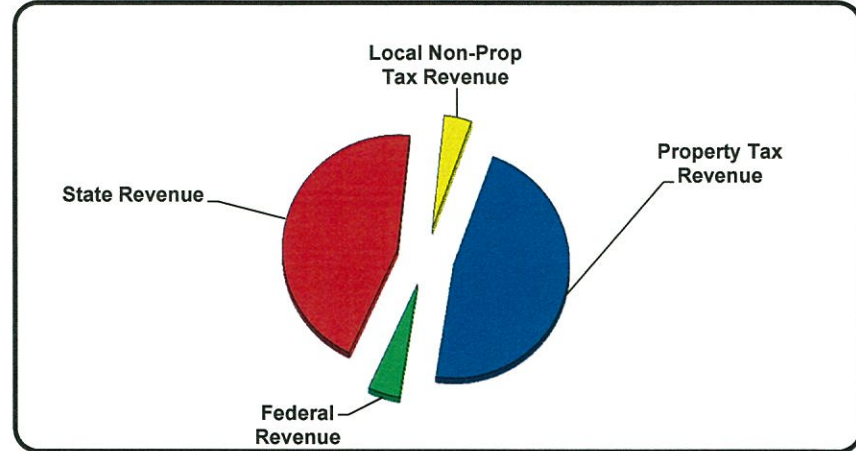
Membership	1,141	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$5,817,765	39.3%	\$5,099
Federal Revenue		\$761,890	5.1%	\$668
State Revenue		\$7,438,789	50.3%	\$6,520
Local Non-Prop Tax Revenue		\$784,047	5.3%	\$687
TOTAL REVENUE		\$14,802,491	100.0%	\$12,973

Kewaskum



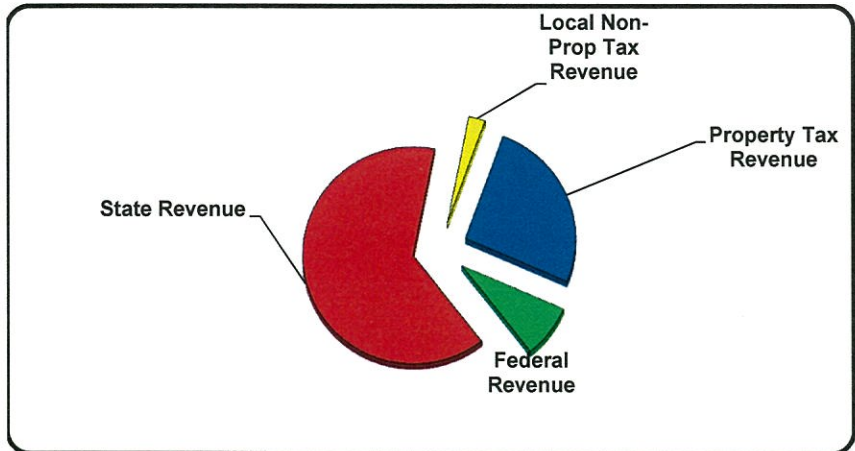
Membership	1,918	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$11,037,896	49.7%	\$5,755
Federal Revenue		\$1,226,571	5.5%	\$640
State Revenue		\$9,142,640	41.1%	\$4,767
Local Non-Prop Tax Revenue		<u>\$812,617</u>	<u>3.7%</u>	<u>\$424</u>
TOTAL REVENUE		\$22,219,724	100.0%	\$11,585

New Holstein



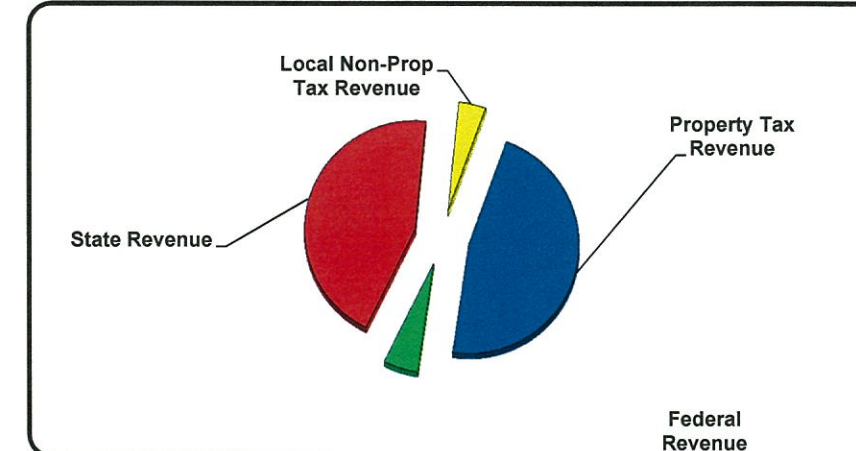
Membership	1,158	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$6,459,985	46.9%	\$5,579
Federal Revenue		\$610,216	4.4%	\$527
State Revenue		\$6,157,660	44.7%	\$5,317
Local Non-Prop Tax Revenue		<u>\$534,790</u>	<u>3.9%</u>	<u>\$462</u>
TOTAL REVENUE		\$13,762,651	100.0%	\$11,885

Two Rivers



Membership	1,798	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$5,735,733	25.9%	\$3,190
Federal Revenue		\$1,758,021	7.9%	\$978
State Revenue		\$14,086,109	63.7%	\$7,834
Local Non-Prop Tax Revenue		<u>\$535,083</u>	<u>2.4%</u>	<u>\$298</u>
TOTAL REVENUE		\$22,114,945	100.0%	\$12,300

Valders Area



Membership	975	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$5,864,114	46.8%	\$6,014
Federal Revenue		\$632,037	5.0%	\$648
State Revenue		\$5,539,192	44.2%	\$5,681
Local Non-Prop Tax Revenue		<u>\$498,244</u>	<u>4.0%</u>	<u>\$511</u>
TOTAL REVENUE		\$12,533,587	100.0%	\$12,855

**KIEL AREA SCHOOL DISTRICT
CAPITLAL IMPROVEMENTS
2015-16 & 2016-17**

	2015-2016 FUND 10	POOL REFERENDUM	2016-2017 FUND 10
<u>ZIELANIS ELEMENTARY</u>			
GENERATOR FENCE	\$2,876		
FLOORING REPLACEMENT	\$7,316		
ADD CARPET IN KINDERGARDEN ROOMS	\$4,884		
TUCKPOINTING	\$24,300		
PAINT CAFETERIA			\$6,800
Sub-Total	\$39,376		\$6,800
<u>MIDDLE SCHOOL</u>			
SUMP PUMP AT MS	\$3,420		
PAINE STREET PROJECT	\$18,907		
TUCKPOINT MS	\$15,900		
FLOORING REPLACEMENT	\$4,955		\$5,100
BASKETBALL HOOP UPGRADES	\$3,812	(KABA donated \$5,000)	
Sub-Total	\$46,994		\$5,100
<u>HIGH SCHOOL</u>			
FOOTBALL BLEACHER REPAIRS	\$32,830		
BASEBALL PORTABLE BLEACHERS			\$2,896
THEATER AIR CONDITIONING	\$78,000		
ROOF LADDERS			\$12,200
Sub-Total	\$110,830		\$15,096
<u>POOL</u>			
OMNI ASSOCIATES POOL STUDY		\$2,850	
CHEMICAL FEED SYSTEM		\$11,408	
POOL DRAINS		\$20,969	
POOL FILTERS		\$28,773	
POOL PUMP		\$22,453	
FILL VALVE		\$4,845	
POOL BLEACHERS		\$4,697	
REMOVE POOL WINDOW		\$3,754	
PAINT STAIRWELLS, DOORS, PIPES		\$2,165	
REPLACE POOL VACUUMS		\$4,858	
STEAM CLEANER		\$7,618	
AUTOMATIC SCRUBBER		\$10,270	
INSULATE DUCT WORK		\$3,608	
REPLACE DECK DRAINS		\$4,970	
CHANGE ORDER - 2 MORE GUTTER DRAINS		\$4,914	
<u>DISTRICT WIDE</u>			
ZERO TURN MOWER	\$14,775		
MAINTENANCE SHED HEAT & INSULATION	\$1,800		
MAINTENANCE SHOP TOOLS	\$2,500		
ENVIRONMENTAL BUILDING REPAIRS		*Done w/Mat On Hand	
SIGNAGE	\$6,500		
BLEACHER REPAIRS - CONTINGENCY			\$5,000
Sub-Total	\$25,575		\$5,000
TOTALS	\$222,775	\$138,152	\$31,996
BUDGET	\$100,000	\$140,000	\$31,996

Due to a mild winter and good management we were able to fund the majority of these projects in 2015-16 resulting in the district only needing \$31,996 to fund the 2016 - 2017 projects.

KIEL AREA SCHOOL DISTRICT
FIVE-YEAR FACILITY MAINTENANCE PLAN
2017-2022

Prepared by Ben Hill
Director of Buildings and Grounds

October 18, 2016

INTRODUCTION

The Five-Year Facility Maintenance Plan incorporates building and site maintenance projects, which have been prioritized in the accompanying schedules. The projects have been determined based upon the urgency of repair, the impact of deferring the work and the effect on the overall budget.

The District's facilities are well maintained. The areas of future repair have been placed into a five-year plus schedule. The plan contains mainly annual costs. The five-year average maintenance budget is \$276,971

Major roof replacement and paving projects will be scheduled in years, 2021-2025. These projects will require additional funding sources to accomplish and will need to be planned for starting in year 2019.

The projects are identified by categories in Schedules I-VI. A brief description of the District's buildings, assessed condition and projects by priority follows.

Index

Building Statistics & Priority Projects	Pages 1-3
Budget Summary	Page 4
Environmental	Schedule I
Building Repairs	Schedule II
Sites-Blacktop-Grounds	Schedule III
Roofs	Schedule IV
Equipment	Schedule V
Athletics / Co-Curricular	Schedule VI

ZIELANIS ELEMENTARY

Original Construction	1963
Additions	1993, 2000
Building Size	64,886 sq. ft
Site area	15 Acres

Building Conditions	Roofs	Good
	Heating System	Excellent
	Structural Condition	Good

Immediate Projects	Install Safety Straps on Basketball hoops Replace playground structures Replace Shelter Roof Flooring Replacement
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Future Projects by Priority	Door Frame Replacement
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MIDDLE SCHOOL / DISTRIC OFFICE

Original Construction	1928
Additions	1952, 1957, 1989, 1993, 2000, 2010, 2013
Building Size	108,323 sq. ft.
Site Area	10 Acres

Building Conditions	Roofs	Good
	Heating System	Good
	Structural Condition	Good

Immediate Projects	Door / Frame Replacement Add Exhaust Fans - bathrooms Roof top Unit – Replacement Replace roof #11 & #4
Future Projects by priority	Repave main parking lot in 2020-21 Door / Frame replacement Add Roof Ladders Flooring Replacement
Projects at a Close Watch	All Roofs Sub-Basement Water Issues

HIGH SCHOOL

Original construction	1968						
Additions	1970, 2000, 2013						
Building Size	177,318 sq. ft						
Building Conditions	<table border="0"> <tr> <td>Roofs</td> <td>Good</td> </tr> <tr> <td>Heating System</td> <td>Good</td> </tr> <tr> <td>Structural Condition</td> <td>Very Good</td> </tr> </table>	Roofs	Good	Heating System	Good	Structural Condition	Very Good
Roofs	Good						
Heating System	Good						
Structural Condition	Very Good						
Immediate Projects	Install Safety Straps on Basketball hoops Door / Frame replacement Add Roof ladders Roof top Unit – Replacement Clock system – Replacement / Upgrade Softball Field – Repair Field						
Future Projects by priority	Replace pool roof #6 in 2020-21 Repave main parking Lot in 2020-21 Tuckpointing Door / Frame Replacement Locker Room Upgrades						

Projects at a Close Watch All Roofs
Boilers (Original)
Pool – Condition, Equipment, etc.

DISTRICT WIDE

Immediate Blacktop Patch Work
Exterior Lighting Upgrades

Future 3 Boiler Tear Down / Inspection
Reseal & Restripe All Parking Lots

DISTRICT MAJOR EQUIPMENT

Immediate Replace Utility Tractor
Purchase District Transportation / Delivery Vehicle
Misc. Grounds Equipment (for Athletic Fields)

Future Replace 12' mower / blower in 2019-20
Replace mail truck and add plow blade in 2020-21

2017 - 2018 BUDGET

10/12/2016

2016 FIVE YEAR FACILITY MAINTENANCE PLAN

BUDGET SUMMARY

	2017-18	2018-19	2019-20	2020-21	FUTURE 2021-22	5 YEAR Totals	5 YEAR Average
SCHEDULE I ENVIRONMENTAL	\$2,500	\$2,500	\$2,500	\$2,500	\$2,500	\$12,500	\$2,500
SCHEDULE II BUILDING REPAIRS	\$96,500	\$178,500	\$111,500	\$118,500	\$71,500	\$576,500	\$115,300
SCHEDULE III SITES-BLACKTOP-GROUNDS	\$45,000	\$90,000	\$35,000	\$91,846	\$55,000	\$316,846	\$63,369
SCHEDULE IV ROOFS	\$51,090	\$5,000	\$500	\$100,100	\$500	\$157,190	\$31,438
SCHEDULE V EQUIPMENT	\$70,000	\$15,000	\$60,000	\$50,000	\$5,000	\$200,000	\$40,000
SCHEDULE VI ATHLETICS / CO-CURRICULAR	\$46,620	\$38,800	\$18,800	\$8,800	\$8,800	\$121,820	\$24,364
TOTALS	\$311,710	\$329,800	\$228,300	\$371,746	\$143,300	\$1,384,856	\$276,971
						\$1,263,036	

KIEL AREA SCHOOL DISTRICT

BOARD COMPENSATION

Board members shall receive compensation as approved by the electors at the Annual Meeting and/or compensation per annum based on the number of meetings actually attended as approved by the electors at the Annual Meeting.

Expenses of Board members when authorized by the Annual Meeting shall be reimbursed when incurred in the performance of his/her duties or in the performance of functions authorized by the Board and duly vouchered.

The following guidelines have been established by the Board of Education to ensure appropriate and proper reimbursement of expenses for Board members.

- A. Expenses will be reimbursed only for activities authorized by the Board
- B. Reimbursement for mileage will not exceed the current rate established by the Internal Revenue Service
- C. When attending a Board-approved conference, all fees, parking, mileage, meals, and housing will be reimbursed
- D. No entertainment expenses or purchases of alcoholic beverages are reimbursable

SCHOOL BOARD COMPENSATION

Regular/Special/Committee of the Whole Meetings	\$50
Conference, full day	\$50
Conference, half day	\$35
Conference, morning/evening only	\$26
Standing committees (Negotiations, KEEF, Leg. Breakfast)	\$26
Ad Hoc Committees (Referendum, etc)	\$26
Other meetings as authorized by the Board	\$21

If there are multiple meetings in an evening, board members will be compensated for each meeting they are in attendance at. Executive sessions are considered part of the board agenda and not an additional meeting.

Longitudinal History of Revenue Limit Per Member* Kiel Area

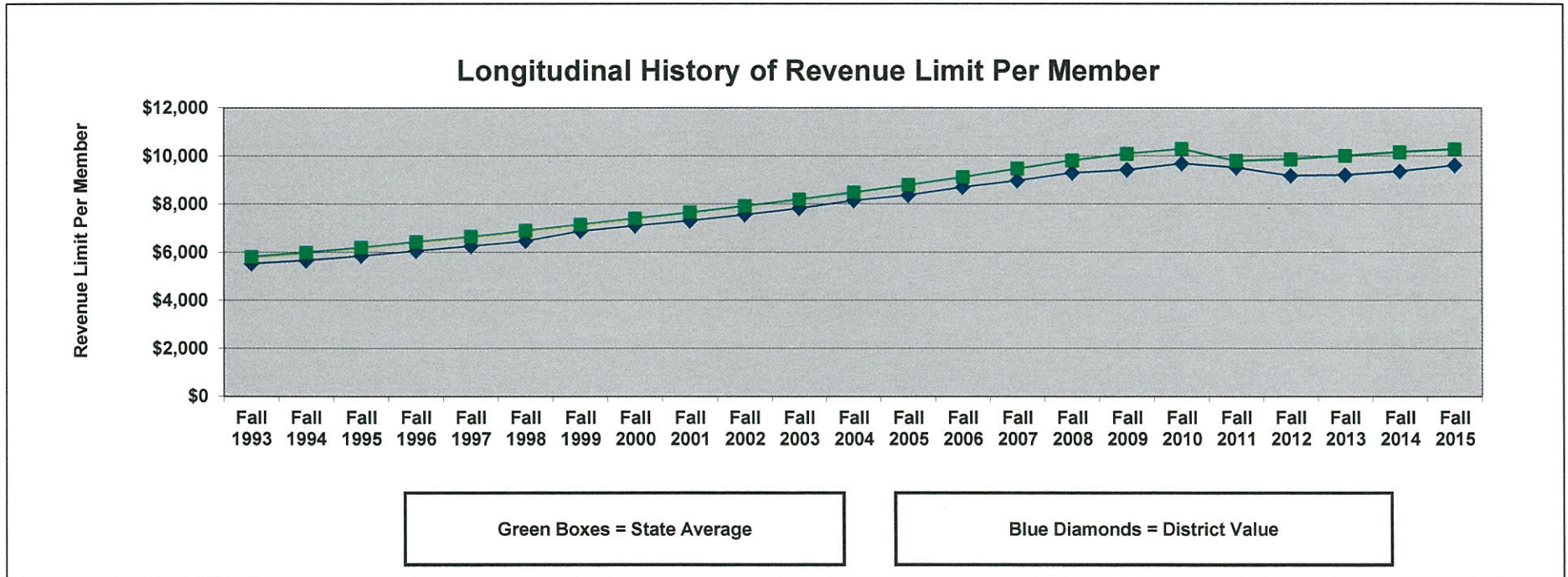
	<u>1993-94</u>	<u>1994-95</u>	<u>1995-96</u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>
Current 3-Year Average Members (Line 6)**	1,339	1,382	1,418	1,436	1,450	1,454	1,469	1,482
Maximum Revenue Limit (Line 11)	\$7,406,330	\$7,818,098	\$8,305,354	\$8,706,597	\$9,079,797	\$9,408,558	\$10,117,680	\$10,531,031
Max Rev Lim Per Mem (Line 11 ÷ Line 6)	\$5,531.24	\$5,657.09	\$5,857.09	\$6,063.09	\$6,261.93	\$6,470.81	\$6,887.46	\$7,105.96
State Average Revenue Limit Per Member	\$5,817.60	\$5,993.40	\$6,208.28	\$6,440.89	\$6,664.55	\$6,906.08	\$7,158.28	\$7,418.61

	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Current 3-Year Average Members (Line 6)	1,505	1,498	1,487	1,455	1,437	1,432	1,444	1,456
Maximum Revenue Limit (Line 11)	\$11,009,640	\$11,341,219	\$11,650,420	\$11,871,780	\$12,049,196	\$12,489,253	\$12,977,470	\$13,561,497
Max Rev Lim Per Mem (Line 11 ÷ Line 6)	\$7,315.38	\$7,570.91	\$7,834.85	\$8,159.30	\$8,384.97	\$8,721.55	\$8,987.17	\$9,314.21
State Average Revenue Limit Per Member	\$7,667.18	\$7,931.03	\$8,215.79	\$8,511.44	\$8,814.62	\$9,150.31	\$9,498.69	\$9,836.25

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>
Current 3-Year Average Members (Line 6)	1,440	1,418	1,394	1,383	1,377	1,363	1,338	
Maximum Revenue Limit (Line 11)	\$13,576,831	\$13,744,537	\$13,275,634	\$12,704,410	\$12,708,359	\$12,786,956	\$12,886,197	
Max Rev Lim Per Mem (Line 11 ÷ Line 6)	\$9,428.35	\$9,692.90	\$9,523.41	\$9,186.12	\$9,229.02	\$9,381.48	\$9,630.94	
State Average Revenue Limit Per Member	\$10,107.42	\$10,316.38	\$9,809.13	\$9,884.42	\$10,035.89	\$10,185.15	\$10,311.59	

*Data for all years was taken from Final district Revenue Limit files at the Department of Public Instruction.

** "Current 3-Year Average" is defined as an average of the second-prior, prior and current year's September FTE plus 40% of Summer School FTE.

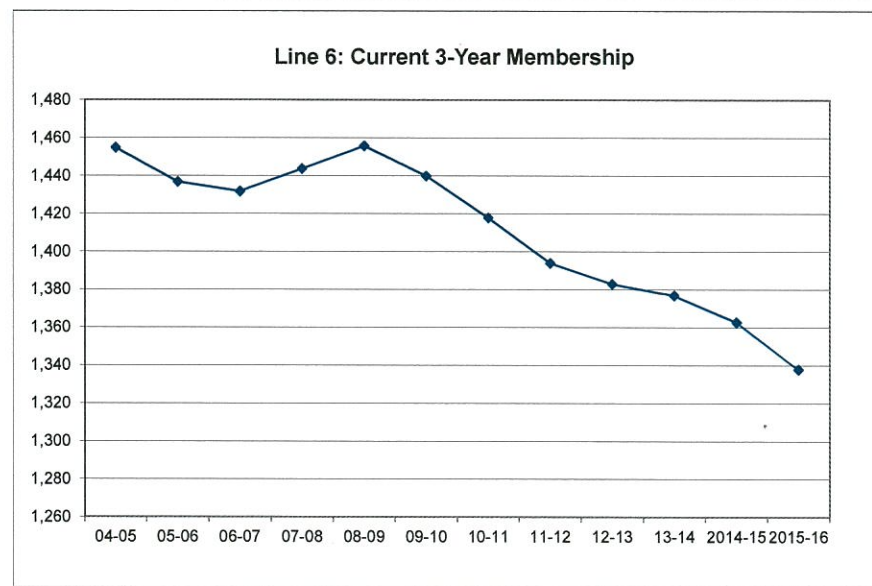
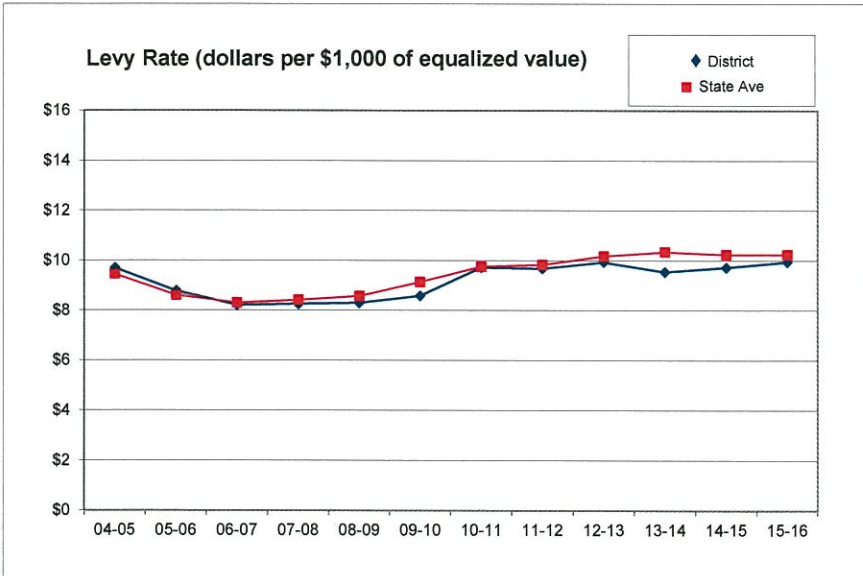
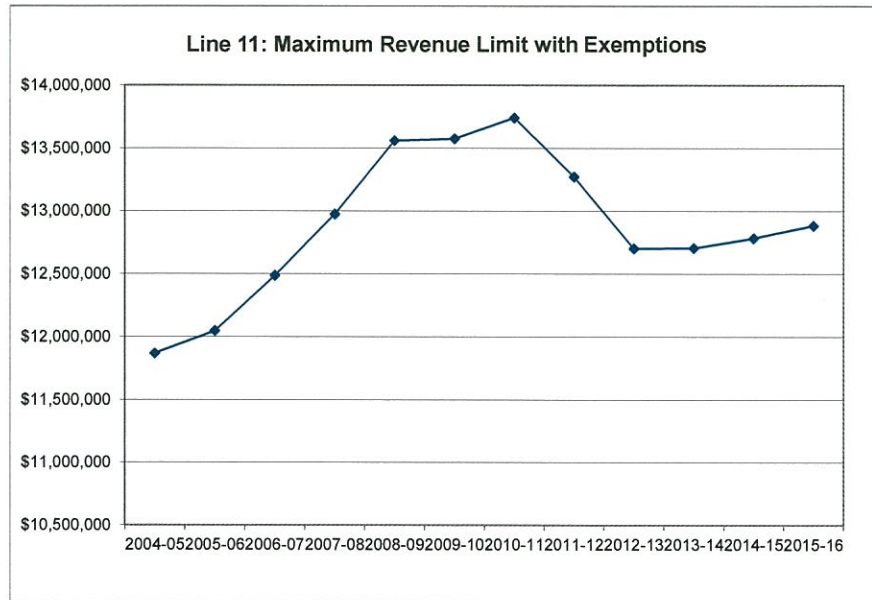
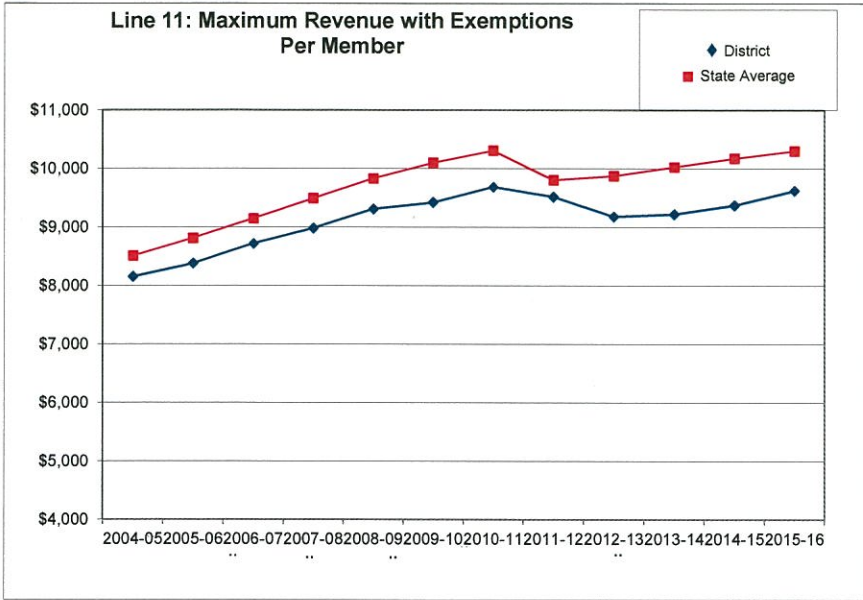


**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
SURVEY OF REVENUE LIMIT FORMULA COMPONENTS: 2004-05 TO 2015-16
Kiel Area**

	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>
1.) Base Revenue	11,289,755	11,383,781	11,635,834	12,155,653	12,677,470	13,261,497	13,427,900	13,534,989	12,574,089	12,604,638	12,653,225	12,626,805
2.) Base 3-Year Membership	1,487	1,455	1,437	1,432	1,444	1,456	1,440	1,418	1,394	1,383	1,377	1,363
3.) Base Revenue Per Member (Line 1 + Line 2)	7,592	7,824	8,097	8,489	8,779	9,108	9,325	9,545	9,020	9,114	9,189	9,264
4.) Per-Member Increase	241	273	303	264	275	200	200	-525	50	75	75	0
5.) Maximum Revenue Per Member (Ln 3 + Ln 4)	7,833	8,097	8,400	8,753	9,054	9,308	9,525	9,020	9,070	9,189	9,264	9,264
6.) Current 3-Year Membership	1,455	1,437	1,432	1,444	1,456	1,440	1,418	1,394	1,383	1,377	1,363	1,338
7.) Total Maximum Revenue Limit (no exemptions)	11,397,466	11,635,834	12,028,800	12,638,899	13,182,755	13,403,765	13,506,351	12,574,201	12,544,017	12,653,225	12,653,225	12,626,805
a. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	11,397,466	11,635,834	12,028,800	12,638,899	13,182,755	13,403,765	13,506,351	12,574,201	12,544,017	12,653,225	12,626,805	12,395,205
b. Line 7 Hold Harmless Non-Recur Exemption	0	0	0	0	0	0	0	0	0	0	26,420	231,600
8.) Recurring Exemptions	-13,685	0	126,853	38,571	78,742	24,135	28,638	0	60,621	0	0	0
a. Prior Year Carryover	0	0	0	0	0	0	0	0	0	0	0	0
b. Transfer of Service	-13,685	0	126,853	38,571	78,742	24,135	28,638	0	60,621	0	0	0
c. Transfer of Territory	0	0	0	0	0	0	0	0	0	0	0	0
d. Federal Impact Aid Loss	0	0	0	0	0	0	0	0	0	0	0	0
e. Recurring Referenda to Exceed (if year 1)	0	0	0	0	0	0	0	0	0	0	0	0
9.) Limit with Recurring Exemptions (Ln 7 + Ln 8)	11,383,781	11,635,834	12,155,653	12,677,470	13,261,497	13,427,900	13,534,989	12,574,201	12,504,638	12,653,225	12,653,225	12,626,805
10.) Non-Recuring Exemptions	487,999	413,362	333,600	300,000	300,000	148,931	209,548	701,545	99,772	55,134	133,731	259,392
a. Non-Recuring Ref	300,000	300,000	300,000	300,000	300,000	0	0	0	0	0	0	0
b. Declining Enrollment Exempt	187,999	113,362	33,600	0	0	148,931	209,548	216,484	99,772	55,134	129,696	231,600
c. Energy Efficiency Exemption (begins in 2009-10)	0	0	0	0	0	0	0	485,061	0	0	0	0
d. Adj for Refunded/Rescinded Taxes	0	0	0	0	0	0	0	0	0	0	0	0
e. Prior Year Open Enrollment (uncounted pupils)	0	0	0	0	0	0	0	0	0	0	4,035	0
f. Reduction for Ineligible Fund 80 Expend	0	0	0	0	0	0	0	0	0	0	0	0
g. Environmental Remediation Exemption	0	0	0	0	0	0	0	0	0	0	0	0
h. Adjustment for New Choice Pupils in 2015-16	0	0	0	0	0	0	0	0	0	0	0	27,792
11.) Maximum Revenue Limit with Exemptions (Ln 9 + Ln 10)	11,871,780	12,049,196	12,489,253	12,977,470	13,561,497	13,576,831	13,744,537	13,275,634	12,704,410	12,708,359	12,786,956	12,886,197
12.) General Aid Certification (Gen + High Poverty Aid)	8,568,776	8,911,648	9,159,319	9,260,193	9,621,401	9,281,957	8,828,188	7,947,006	7,354,040	7,474,475	7,426,834	7,240,108
13.) Allowable Limited Rev 10, 38, 41 Levy+Src 691 (Ln 11 - Ln 12)	3,303,004	3,137,548	3,329,934	3,717,277	3,940,096	4,294,874	4,916,349	5,328,628	5,350,370	5,233,884	5,360,122	5,646,089
14.) Limited Revenue Used (includes levies 10, 38, & 41 + computer aid)	3,303,005	3,129,451	3,329,934	3,717,277	3,931,042	4,294,874	4,916,349	5,328,628	5,350,370	5,233,884	5,360,122	5,646,089
15.) Total Revenue from Other Levies	1,367,594	1,368,940	1,367,871	1,353,117	1,414,943	1,194,247	1,194,044	1,408,800	1,276,802	1,276,515	1,266,603	1,178,255
16.) Low Revenue Ceiling Aid (only in 2011-12)	n/a	n/a	n/a	n/a	n/a	n/a	n/a	0	n/a	n/a	n/a	n/a
16.) / 17.) Total Levy+Src 691	4,670,599	4,498,391	4,697,805	5,070,394	5,345,985	5,489,121	6,110,393	6,737,428	6,627,172	6,510,399	6,626,725	6,824,344
17.) / 18.) Computer Aid	10,707	10,873	10,673	8,747	9,807	8,955	8,382	11,219	11,819	11,291	11,188	12,441
18.) / 19.) Total All-Fund Tax Levy	4,659,892	4,487,518	4,687,132	5,061,647	5,336,178	5,480,166	6,102,011	6,726,209	6,615,353	6,499,108	6,615,537	6,811,903
Levy Rate (in mils)	9.7191	8.7994	8.2237	8.2671	8.3062	8.5992	9.7229	9.6880	9.9503	9.5581	9.7351	9.9576
TIF Out Tax Apportionment Value	479,455,341	509,977,502	569,957,476	612,264,451	642,432,344	637,288,813	627,593,443	694,285,383	664,839,281	679,958,309	679,553,956	684,091,234
Under Limit* (Line 14 < Line 13)	\$0	\$8,097	\$0	\$0	\$9,054	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Over Limit (Line 14 > Line 13)	\$1	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Change from prior year - Total All-Fund Tax Levy		-3.70%	4.45%	7.99%	5.42%	2.70%	11.35%	10.23%	-1.65%	-1.76%	1.79%	2.97%

* If the "Under Limit" amount was caused by not levying the full amount of a non-recurring exemption, then there was no carryover eligibility into the following year. Starting in 2001-02, certain districts, based on their prior-year aid adjustment, were allowed to carry over 100% of the underlevy regardless of recurring/non-recurring exemption. Act 25, enacted in 2005, allowed all districts to carry over 100% of their prior-year underlevy caused by a recurring exemption.

Kiel Area



**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
ANALYSIS OF GENERAL AID AND EQUALIZATION AID FORMULA COMPONENTS* ****

Kiel Area

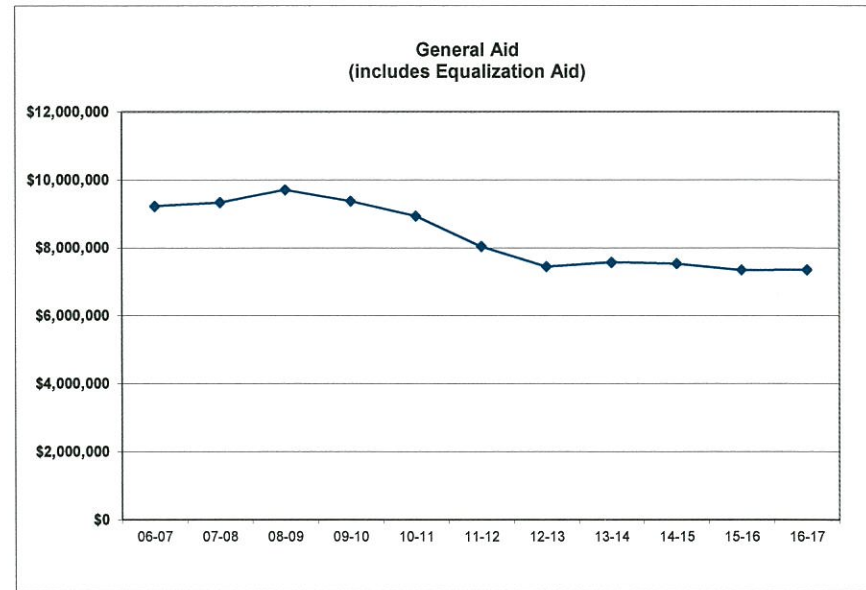
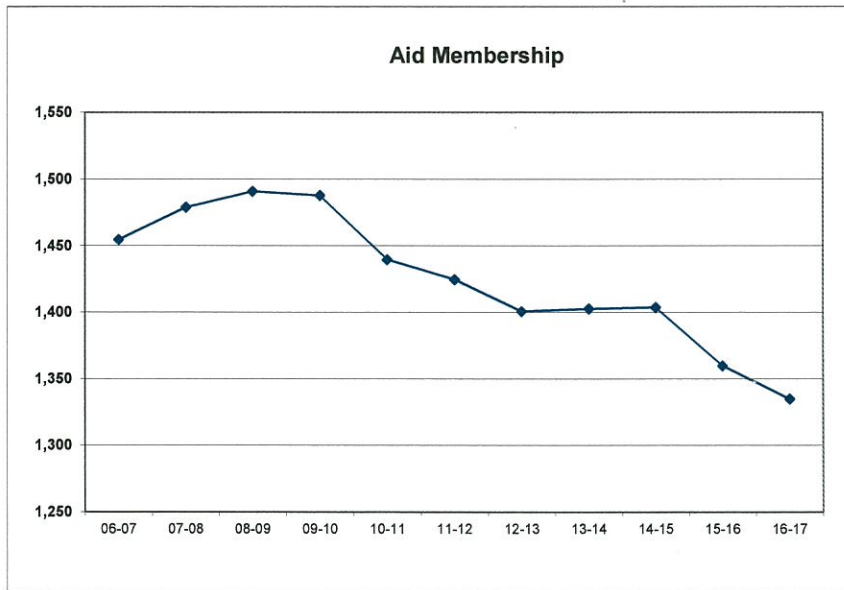
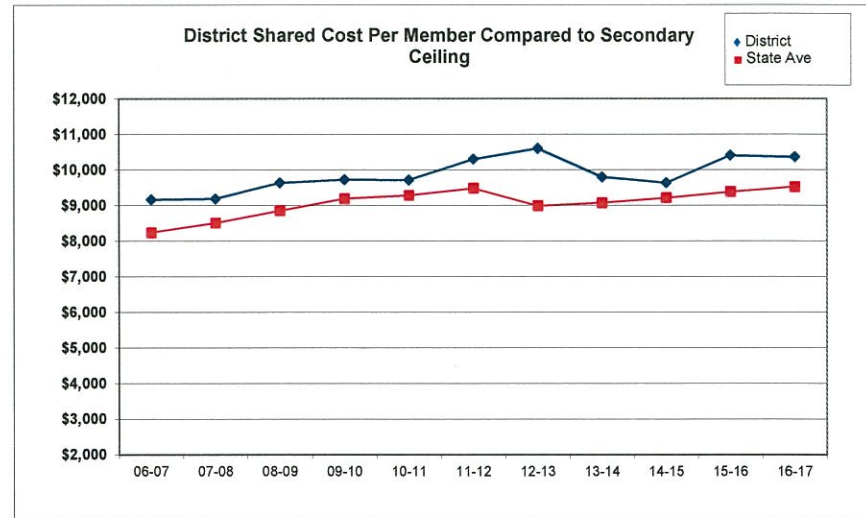
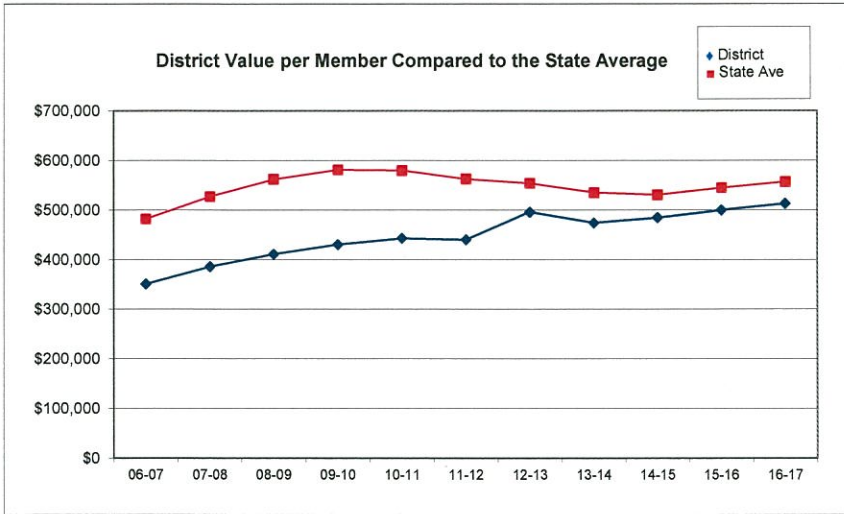
	2006-07 FINAL AID (2005-06 DATA)	2007-08 FINAL AID (2006-07 DATA)	2008-09 FINAL AID (2007-08 DATA)	2009-10 FINAL AID (2008-09 DATA)	2010-11 FINAL AID (2009-10 DATA)	2011-12 FINAL AID (2010-11 DATA)	2012-13 FINAL AID (2011-12 DATA)	2013-14 FINAL AID (2012-13 DATA)	2014-15 FINAL AID (2013-14 DATA)	2015-16 FINAL AID (2014-15 DATA)	2016-17 OCT 15 CERT (2015-16 DATA)
GENERAL AID APPROPRIATION	4,722,745,900	4,722,745,900	4,799,501,900	4,652,500,000	4,652,500,000	4,261,954,000	4,293,658,000	4,381,594,600	4,475,960,500	4,475,960,500	4,584,098,000
YEAR OVER YEAR APPRO CHANGE	0	0	76,756,000	-147,001,900	0	-390,546,000	31,704,000	87,936,600	94,365,900	0	108,137,500
STATE PRIMARY GUARANTEE	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000	1,930,000
STATE SECONDARY GUARANTEE	1,292,568	1,328,428	1,375,991	1,255,691	1,243,710	968,209	1,105,049	1,091,500	1,096,664	1,101,520	1,146,821
STATE TERTIARY GUARANTEE	483,015	528,306	563,373	582,588	581,087	564,023	555,356	536,523	531,951	546,173	558,546
PRIMARY COST CEILING	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000
SECONDARY COST CEILING	8,251	8,525	8,868	9,206	9,299	9,498	9,005	9,087	9,227	9,401	9,539
DISTRICT MEMBERSHIP	1,455	1,479	1,491	1,488	1,440	1,425	1,401	1,403	1,404	1,380	1,335
% CHANGE IN MEMBERSHIP		1.6%	0.8%	-0.2%	-3.2%	-1.0%	-1.7%	0.1%	0.1%	-3.1%	-1.8%
DISTRICT INTER MEMBERS	0	0	0	0	0	0	0	0	0	0	0
DISTRICT INTRA MEMBERS	0	0	0	0	0	0	0	0	0	0	0
DISTRICT PRIMARY COST	1,455,000	1,479,000	1,491,000	1,488,000	1,440,000	1,425,000	1,401,000	1,403,000	1,404,000	1,380,000	1,335,000
DISTRICT SECONDARY COST	10,550,205	11,129,475	11,731,188	12,210,528	11,950,560	12,109,650	11,215,005	11,346,061	11,550,708	11,425,360	11,399,565
DISTRICT TERTIARY COST	1,338,809	998,760	1,158,355	784,419	608,714	1,159,976	2,258,862	1,043,978	585,930	1,384,784	1,116,411
DISTRICT TOTAL SHARED COST	13,344,014	13,607,235	14,380,543	14,482,947	13,999,274	14,694,626	14,875,867	13,763,039	13,540,638	14,170,144	13,850,976
% CHANGE IN SHARED COST		2.0%	5.7%	0.7%	-3.3%	5.0%	1.2%	-7.5%	-1.6%	4.6%	-2.3%
DISTRICT SHARED COST/MEMBER	9,171	9,200	9,645	9,733	9,722	10,312	10,618	9,810	9,644	10,419	10,375
SECONDARY CEILING	8,251	8,525	8,868	9,206	9,299	9,498	9,005	9,087	9,227	9,401	9,539
DISTRICT SHARED COST/MEMBER AS % OF SECONDARY CEILING	111.2%	107.9%	108.8%	105.7%	104.5%	108.6%	117.9%	108.0%	104.5%	110.8%	108.8%
DISTRICT EQUALIZED VALUE	511,127,138	571,255,376	613,135,264	640,782,036	638,330,213	627,910,185	695,443,383	665,989,499	681,139,609	680,633,956	685,294,921
DISTRICT EQ VALUE/MEMBER	351,290	386,244	411,224	430,633	443,285	440,639	496,391	474,690	485,142	500,466	513,330
AVERAGE VALUE PER MEMBER	483,015	528,306	563,373	582,588	581,087	564,023	555,356	536,523	531,951	546,173	558,546
DISTRICT EQUALIZED VALUE/MEM AS % OF STATE AVERAGE	72.7%	73.1%	73.0%	73.9%	76.3%	78.1%	89.4%	88.5%	91.2%	91.6%	91.9%
DISTRICT PRIMARY AID	1,190,156	1,183,002	1,173,303	1,155,978	1,109,249	1,099,648	1,040,657	1,057,918	1,051,068	1,007,331	979,916
DISTRICT SECONDARY AID	7,682,886	7,893,547	8,225,242	8,022,991	7,691,128	6,598,463	6,177,195	6,411,698	6,440,905	6,234,343	6,296,996
DISTRICT TERTIARY AID	365,112	268,568	312,834	204,599	144,354	253,754	239,943	116,860	51,558	115,887	90,378
DISTRICT TOTAL EQUALIZATION AID	9,238,154	9,345,117	9,711,379	9,383,568	8,944,730	7,951,865	7,457,795	7,586,476	7,543,531	7,357,560	7,367,289
PRIMARY TIER AID/COST RATIO	81.8%	80.0%	78.7%	77.7%	77.0%	77.2%	74.3%	75.4%	74.9%	74.1%	73.4%
SECOND TIER AID/COST RATIO	72.6%	70.9%	70.1%	65.7%	64.4%	54.5%	55.1%	56.5%	55.8%	54.6%	55.2%
TERTIARY TIER AID/COST RATIO	27.3%	26.9%	27.0%	26.1%	23.7%	21.9%	10.6%	11.5%	8.8%	8.4%	8.1%
TOTAL AID/COST RATIO	69.2%	68.7%	67.5%	64.8%	63.9%	54.1%	50.1%	55.1%	55.7%	51.9%	53.2%
DISTRICT SPECIAL ADJUSTMENT AID	0	0	0	0	0	98,392	0	0	0	0	0
DISTRICT INTER AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0	0
DISTRICT INTRA AID (CHAP 220)	0	0	0	0	0	0	0	0	0	0	0
DISTRICT SPEC ADJ+CHAP 220 AID	0	0	0	0	0	98,392	0	0	0	0	0
DISTRICT GENERAL AID TOTAL	9,238,154	9,345,117	9,711,379	9,383,568	8,944,730	8,050,257	7,457,795	7,586,476	7,543,531	7,357,560	7,367,289
% CHANGE IN GROSS GENERAL AID		1.2%	3.9%	-3.4%	-4.7%	-10.0%	-7.4%	1.7%	-0.6%	-2.4653%	0.1322%

* AID AMOUNTS REFLECT ELIGIBILITY, AS CHOICE/CHARTER DEDUCTIONS AND OCT/JUNE ADJUSTMENTS HAVE NOT BEEN INCORPORATED HERE.
THIS TOOL IS INTENDED TO HIGHLIGHT THE INTERNAL ASPECTS OF THE FORMULA THAT EXPLAIN WHY AID MAY BE CHANGING FROM YEAR TO YEAR.
REMEMBER THAT THE LINE 15 AMOUNT (NOT FOUND ON THIS PRINTOUT) IS THE ONE THAT IS USED IN THE REVENUE LIMIT COMPUTATION.

7,367,289

** DISTRICTS MAY NOT RECEIVE EXACTLY 85% (90% for 2011-12) OF THEIR PRIOR YEAR'S ELIGIBILITY IF, IN THE PRIOR YEAR, THEY HAD A REVENUE LIMIT PENALTY.

Kiel Area

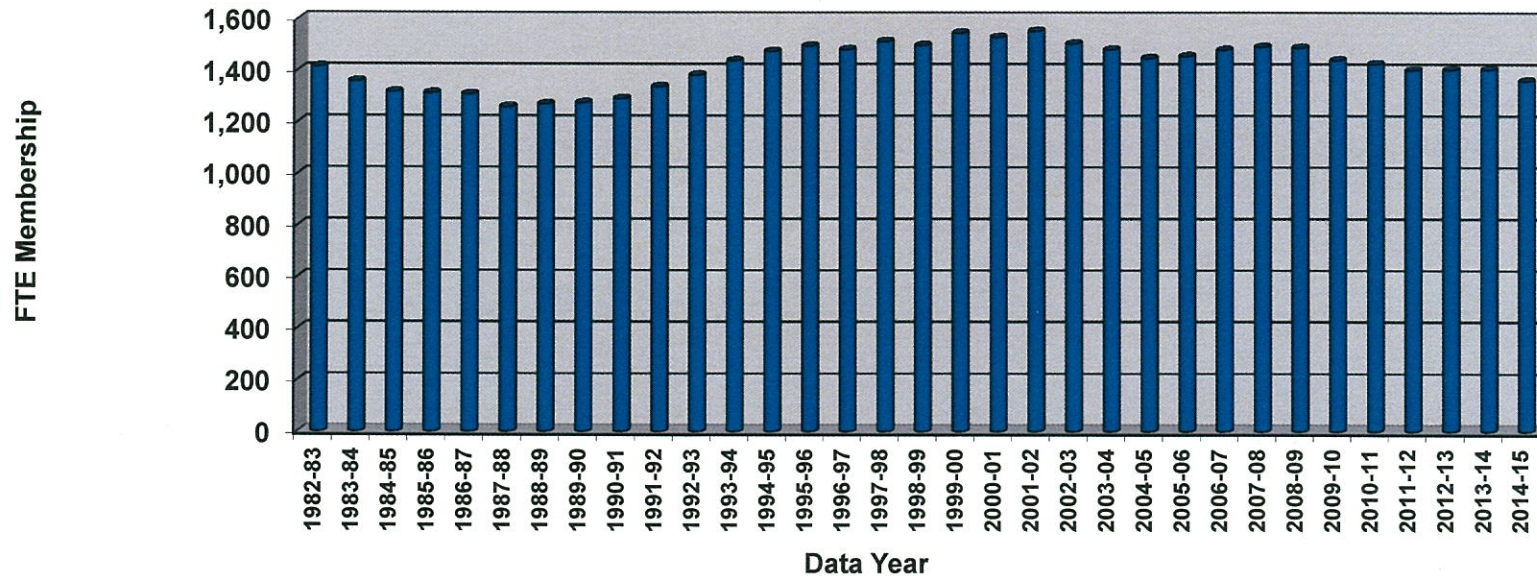


Longitudinal Survey of Equalization Aid Membership

Kiel Area

Data Year:	<u>1982-83</u>	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>	<u>1986-87</u>	<u>1987-88</u>	<u>1988-89</u>	<u>1989-90</u>	<u>1990-91</u>
Aid Year:	<u>1983-84</u>	<u>1984-85</u>	<u>1985-86</u>	<u>1986-87</u>	<u>1987-88</u>	<u>1988-89</u>	<u>1989-90</u>	<u>1990-91</u>	<u>1991-92</u>
	1,415	1,358	1,317	1,313	1,308	1,259	1,270	1,275	1,291
Data Year:	<u>1991-92</u>	<u>1992-93</u>	<u>1993-94</u>	<u>1994-95</u>	<u>1995-96</u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>	<u>1999-00</u>
Aid Year:	<u>1992-93</u>	<u>1993-94</u>	<u>1994-95</u>	<u>1995-96</u>	<u>1996-97</u>	<u>1997-98</u>	<u>1998-99</u>	<u>1999-00</u>	<u>2000-01</u>
	1,337	1,382	1,438	1,474	1,495	1,481	1,512	1,497	1,545
Data Year:	<u>2000-01</u>	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>
Aid Year:	<u>2001-02</u>	<u>2002-03</u>	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>
	1,528	1,552	1,503	1,480	1,447	1,455	1,479	1,491	1,488
Data Year:	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>			
Aid Year:	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>			
	1,440	1,425	1,401	1,403	1,404	1,360			

Longitudinal Survey of Membership



- Included in the membership total for Milwaukee in the data year 1997-98 (aid year 1998-99) are 3,657 Choice Program students.
- Effective with data year 1999-00 (aid year 2000-01), resident students participating in the Inter-District Transfer program are counted at 75% FTE.

NOTE: The General Aid formula uses prior year membership data, i.e., "Data Year" 2013-14 is used to calculate 2014-15 General Aid.

Longitudinal Survey of Levies, Equalized Values, and Equalized Tax Rates*

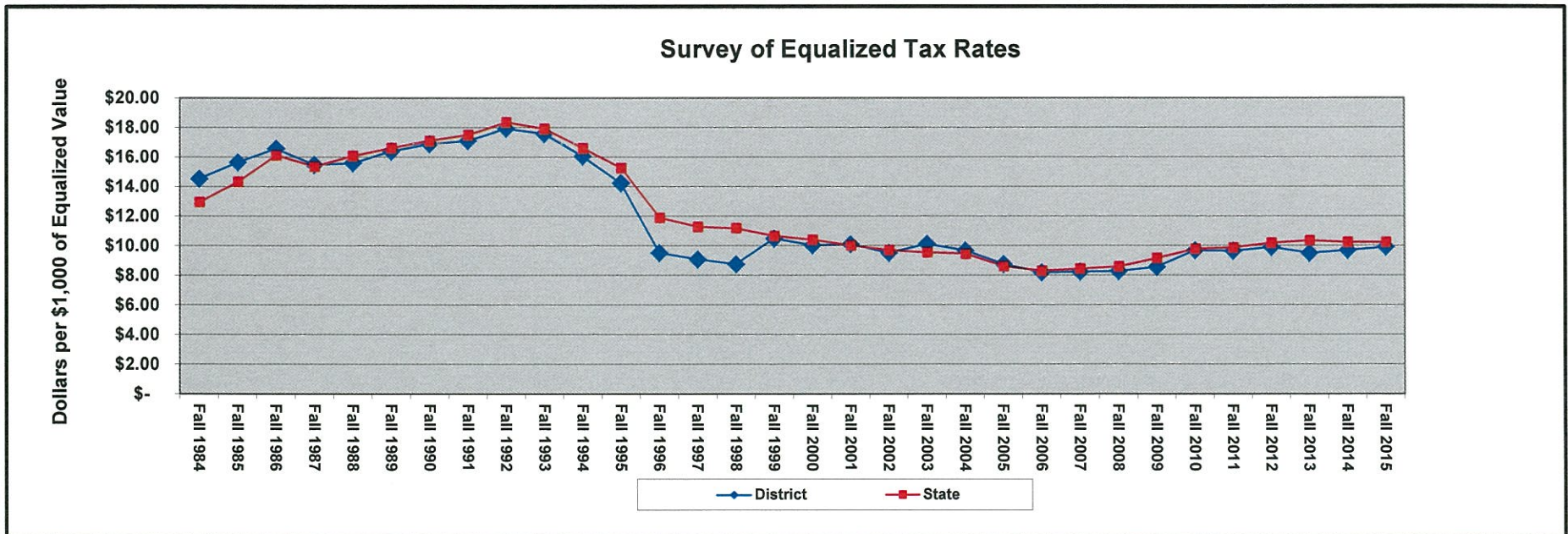
Kiel Area

	Fall 1984	Fall 1985	Fall 1986	Fall 1987	Fall 1988	Fall 1989	Fall 1990	Fall 1991
Total Levy	\$ 2,764,530	\$ 3,014,261	\$ 3,014,029	\$ 2,674,155	\$ 2,739,337	\$ 2,928,854	\$ 3,141,720	\$ 3,359,977
Total Equalized Value	\$ 189,550,925	\$ 192,129,311	\$ 181,508,126	\$ 172,165,621	\$ 175,201,831	\$ 178,210,504	\$ 185,630,452	\$ 196,115,834
Equalized Rate	\$ 14.58	\$ 15.69	\$ 16.61	\$ 15.53	\$ 15.64	\$ 16.43	\$ 16.92	\$ 17.13
K-12 Average	\$ 12.98	\$ 14.35	\$ 16.13	\$ 15.38	\$ 16.09	\$ 16.62	\$ 17.11	\$ 17.51

	Fall 1992	Fall 1993	Fall 1994	Fall 1995	Fall 1996	Fall 1997	Fall 1998	Fall 1999
Total Levy	\$ 3,691,251	\$ 3,897,768	\$ 3,879,157	\$ 3,809,752	\$ 2,837,507	\$ 2,957,270	\$ 3,006,099	\$ 3,888,247
Total Equalized Value	\$ 205,511,451	\$ 221,396,453	\$ 240,800,853	\$ 266,794,792	\$ 296,974,321	\$ 324,540,504	\$ 342,284,277	\$ 369,255,387
Equalized Rate	\$ 17.96	\$ 17.61	\$ 16.11	\$ 14.28	\$ 9.55	\$ 9.11	\$ 8.78	\$ 10.53
K-12 Average	\$ 18.37	\$ 17.91	\$ 16.60	\$ 15.26	\$ 11.90	\$ 11.30	\$ 11.20	\$ 10.68

	Fall 2000	Fall 2001	Fall 2002	Fall 2003	Fall 2004	Fall 2005	Fall 2006	Fall 2007
Total Levy	\$ 3,888,023	\$ 4,220,984	\$ 4,163,317	\$ 4,578,736	\$ 4,659,892	\$ 4,487,518	\$ 4,687,132	\$ 5,061,647
Total Equalized Value	\$ 386,120,316	\$ 416,036,911	\$ 435,760,286	\$ 450,213,780	\$ 479,455,341	\$ 509,977,502	\$ 569,957,476	\$ 612,264,451
Equalized Rate	\$ 10.07	\$ 10.15	\$ 9.55	\$ 10.17	\$ 9.72	\$ 8.80	\$ 8.22	\$ 8.27
K-12 Average	\$ 10.43	\$ 10.04	\$ 9.73	\$ 9.56	\$ 9.46	\$ 8.63	\$ 8.31	\$ 8.45

	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015
Total Levy	\$ 5,336,178	\$ 5,480,166	\$ 6,102,011	\$ 6,726,209	\$ 6,615,353	\$ 6,499,108	\$ 6,615,537	\$ 6,811,903
Total Equalized Value	\$ 642,432,344	\$ 637,288,813	\$ 627,593,443	\$ 694,285,383	\$ 664,839,281	\$ 679,958,309	\$ 679,553,956	\$ 684,091,234
Equalized Rate	\$ 8.31	\$ 8.60	\$ 9.72	\$ 9.69	\$ 9.95	\$ 9.56	\$ 9.74	\$ 9.96
K-12 Average	\$ 8.61	\$ 9.18	\$ 9.80	\$ 9.88	\$ 10.21	\$ 10.37	\$ 10.26	\$ 10.25



*Using Fall Property Values, Tax Apportionment TIF increments excluded. Averages rates were computed by type of district: K-12, K-8, UHS (Union High School).

Longitudinal Levy History Kiel Area

All Funds

Funds	Fall 1993	Fall 1994	Fall 1995	Fall 1996	Fall 1997	Fall 1998	Fall 1999	Fall 2000	Fall 2001
Fund 10	\$ 3,654,738	\$ 3,593,406	\$ 3,499,229	\$ 2,516,854	\$ 2,637,646	\$ 2,693,719	\$ 3,095,495	\$ 2,872,055	\$ 3,062,746
Fund 38	-	-	-	-	-	-	-	-	-
Fund 39	227,030	273,580	280,914	296,230	297,830	291,380	770,979	993,998	1,111,910
City-Paid (Milwaukee Only)	-	-	-	-	-	-	-	-	-
Fund 41	-	-	-	-	-	-	-	-	-
Fund 80	16,000	9,648	21,000	21,000	21,000	21,000	21,000	21,000	46,000
Fund 10 (Chargebacks)	-	2,523	8,609	3,423	794	-	773	970	328
Total Levy	\$ 3,897,768	\$ 3,879,157	\$ 3,809,752	\$ 2,837,507	\$ 2,957,270	\$ 3,006,099	\$ 3,888,247	\$ 3,888,023	\$ 4,220,984

	Fall 2002	Fall 2003	Fall 2004	Fall 2005	Fall 2006	Fall 2007	Fall 2008	Fall 2009	Fall 2010
Fund 10	\$ 2,881,477	\$ 3,236,732	\$ 3,292,298	\$ 3,118,578	\$ 3,319,261	\$ 3,708,530	\$ 3,921,235	\$ 4,285,919	\$ 4,767,352
Fund 38	-	-	-	-	-	-	-	-	140,615
Fund 39	1,220,840	1,280,123	1,305,553	1,286,340	1,285,271	1,269,436	1,285,965	1,069,823	1,070,145
City-Paid (Milwaukee Only)	-	-	-	-	-	-	-	-	-
Fund 41	-	-	-	-	-	-	-	-	-
Fund 80	61,000	61,000	61,000	82,600	82,600	82,600	127,961	123,899	123,899
Fund 10 (Chargebacks)	-	881	1,041	-	-	1,081	1,017	525	-
Total Levy	\$ 4,163,317	\$ 4,578,736	\$ 4,659,892	\$ 4,487,518	\$ 4,687,132	\$ 5,061,647	\$ 5,336,178	\$ 5,480,166	\$ 6,102,011

	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015
Fund 10	\$ 5,200,571	\$ 5,212,582	\$ 5,108,730	\$ 5,220,371	\$ 5,359,455
Fund 38	116,838	125,969	113,863	128,563	274,193
Fund 39	1,282,077	1,129,400	1,129,740	1,119,828	1,122,765
City-Paid (Milwaukee Only)	-	-	-	-	-
Fund 41	-	-	-	-	-
Fund 80	126,723	146,775	146,775	146,775	55,490
Fund 10 (Chargebacks)	-	627	-	-	-
Total Levy	\$ 6,726,209	\$ 6,615,353	\$ 6,499,108	\$ 6,615,537	\$ 6,811,903

Revenue Limit Levies

Funds	Fall 1993	Fall 1994	Fall 1995	Fall 1996	Fall 1997	Fall 1998	Fall 1999	Fall 2000	Fall 2001
Fund 10	\$ 3,654,738	\$ 3,593,406	\$ 3,499,229	\$ 2,516,854	\$ 2,637,646	\$ 2,693,719	\$ 3,095,495	\$ 2,872,055	\$ 3,062,746
Fund 38	-	-	-	-	-	-	-	-	-
Fund 41	-	-	-	-	-	-	-	-	-
Fund 80	16,000	9,648	21,000	21,000	21,000	21,000	21,000	21,000	NA
Total Levy	\$ 3,670,738	\$ 3,603,054	\$ 3,520,229	\$ 2,537,854	\$ 2,658,646	\$ 2,714,719	\$ 3,116,495	\$ 2,893,055	\$ 3,062,746

	Fall 2002	Fall 2003	Fall 2004	Fall 2005	Fall 2006	Fall 2007	Fall 2008	Fall 2009	Fall 2010
Fund 10	\$ 2,881,477	\$ 3,236,732	\$ 3,292,298	\$ 3,118,578	\$ 3,319,261	\$ 3,708,530	\$ 3,921,235	\$ 4,285,919	\$ 4,767,352
Fund 38	-	-	-	-	-	-	-	-	140,615
Fund 41	-	-	-	-	-	-	-	-	-
Fund 80	NA	NA	NA	NA	NA	NA	NA	NA	NA
Total Levy	\$ 2,881,477	\$ 3,236,732	\$ 3,292,298	\$ 3,118,578	\$ 3,319,261	\$ 3,708,530	\$ 3,921,235	\$ 4,285,919	\$ 4,907,967

	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015
Fund 10	\$ 5,200,571	\$ 5,212,582	\$ 5,108,730	\$ 5,220,371	\$ 5,359,455
Fund 38	\$ 116,838	\$ 125,969	\$ 113,863	\$ 128,563	\$ 274,193
Fund 41	\$ -	\$ -	\$ -	\$ -	\$ -
Fund 80	NA	NA	NA	NA	NA
Total Levy	\$ 5,317,409	\$ 5,338,551	\$ 5,222,593	\$ 5,348,934	\$ 5,633,648

KIEL AREA SCHOOL DISTRICT

DEBT SERVICE

CURRENT

<u>Due Date</u>	<u>Payment Amount</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Principal Outstanding</u>	
7/1/2001				\$ 13,105,000.00	
9/1/2001	\$ 322,455.83	\$ -	\$ 322,455.83	\$ 13,105,000.00	
3/1/2002	\$ 841,900.00	\$ 510,000.00	\$ 331,900.00	\$ 12,595,000.00	
9/1/2002	\$ 320,010.00	\$ -	\$ 320,010.00	\$ 12,595,000.00	
3/1/2003	\$ 915,010.00	\$ 595,000.00	\$ 320,010.00	\$ 12,000,000.00	
9/1/2003	\$ 305,830.00	\$ -	\$ 305,830.00	\$ 12,000,000.00	
3/1/2004	\$ 990,830.00	\$ 685,000.00	\$ 305,830.00	\$ 11,315,000.00	
9/1/2004	\$ 289,292.50	\$ -	\$ 289,292.50	\$ 11,315,000.00	
3/1/2005	\$ 1,034,292.50	\$ 745,000.00	\$ 289,292.50	\$ 10,570,000.00	
9/1/2005	\$ 171,616.88	\$ -	\$ 171,616.88	\$ 11,030,000.00	* Refinanced
3/1/2006	\$ 1,070,655.00	\$ 835,000.00	\$ 235,655.00	\$ 10,195,000.00	-\$6,135,000 Principal Escrowed due to Refinancing
9/1/2006	\$ 215,685.00	\$ -	\$ 215,685.00	\$ 10,195,000.00	
3/1/2007	\$ 1,090,685.00	\$ 875,000.00	\$ 215,685.00	\$ 9,320,000.00	
9/1/2007	\$ 194,586.25	\$ -	\$ 194,586.25	\$ 9,320,000.00	
3/1/2008	\$ 1,114,586.25	\$ 920,000.00	\$ 194,586.25	\$ 8,400,000.00	+\$6,595,000 New Issue (includes Principal/Interest Escrowed until 3-1-2010
9/1/2008	\$ 173,850.00	\$ -	\$ 173,850.00	\$ 8,400,000.00	
3/1/2009	\$ 1,133,850.00	\$ 960,000.00	\$ 173,850.00	\$ 7,440,000.00	
9/1/2009	\$ 152,115.00	\$ -	\$ 152,115.00	\$ 7,440,000.00	
3/1/2010	\$ 937,115.00	\$ 785,000.00	\$ 152,115.00	\$ 6,655,000.00	
9/1/2010	\$ 132,707.50	\$ -	\$ 132,707.50	\$ 6,655,000.00	
3/1/2011	\$ 952,707.50	\$ 820,000.00	\$ 132,707.50	\$ 5,835,000.00	
9/1/2011	\$ 117,437.50	\$ -	\$ 117,437.50	\$ 5,835,000.00	
3/1/2012	\$ 1,152,437.50	\$ 1,035,000.00	\$ 117,437.50	\$ 4,800,000.00	
9/1/2012	\$ 96,000.00	\$ -	\$ 96,000.00	\$ 4,800,000.00	**Cash Defeasance affects (2011-1
3/1/2013	\$ 726,000.00	\$ 630,000.00	\$ 96,000.00	\$ 4,170,000.00	* 2005 GO Referendum bonds
2012-13 Referendum-Technology (Notes)			\$ 1,205,000.00	\$ 5,375,000.00	*2012 GO Notes (Ref/Technology)
2012-13 Referendum-Remodeling/Maint Proj.			\$ 3,670,000.00	\$ 9,045,000.00	*2013 GO Bonds (Referendum)
9/1/2013	\$ 83,400.00	\$ -	\$ 83,400.00	\$ 9,045,000.00	
3/1/2014	\$ 1,002,107.26	\$ 840,000.00	\$ 162,107.26	\$ 8,205,000.00	
9/1/2014	\$ 127,632.50	\$ -	\$ 127,632.50	\$ 8,205,000.00	
3/1/2015	\$ 1,022,632.50	\$ 895,000.00	\$ 127,632.50	\$ 7,310,000.00	
9/1/2015	\$ 112,420.00	\$ -	\$ 112,420.00	\$ 7,310,000.00	
3/1/2016	\$ 1,042,420.00	\$ 930,000.00	\$ 112,420.00	\$ 6,380,000.00	
9/1/2016	\$ 96,570.00	\$ -	\$ 96,570.00	\$ 6,380,000.00	
3/1/2017	\$ 1,056,570.00	\$ 960,000.00	\$ 96,570.00	\$ 5,420,000.00	
9/1/2017	\$ 80,120.00	\$ -	\$ 80,120.00	\$ 5,420,000.00	
3/1/2018	\$ 1,060,120.00	\$ 980,000.00	\$ 80,120.00	\$ 4,440,000.00	
9/1/2018	\$ 63,145.00	\$ -	\$ 63,145.00	\$ 4,440,000.00	
3/1/2019	\$ 888,145.00	\$ 825,000.00	\$ 63,145.00	\$ 3,615,000.00	
9/1/2019	\$ 49,007.50	\$ -	\$ 49,007.50	\$ 3,615,000.00	
3/1/2020	\$ 269,007.50	\$ 220,000.00	\$ 49,007.50	\$ 3,395,000.00	
9/1/2020	\$ 46,587.50	\$ -	\$ 46,587.50	\$ 3,395,000.00	
3/1/2021	\$ 271,587.50	\$ 225,000.00	\$ 46,587.50	\$ 3,170,000.00	
9/1/2021	\$ 44,056.25	\$ -	\$ 44,056.25	\$ 3,170,000.00	

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3/1/2022	\$ 274,056.25	\$ 230,000.00	\$ 44,056.25	\$ 2,940,000.00
9/1/2022	\$ 41,181.25	\$ -	\$ 41,181.25	\$ 2,940,000.00
3/1/2023	\$ 281,181.25	\$ 240,000.00	\$ 41,181.25	\$ 2,700,000.00
9/1/2023	\$ 38,181.25	\$ -	\$ 38,181.25	\$ 2,700,000.00
3/1/2024	\$ 283,181.25	\$ 245,000.00	\$ 38,181.25	\$ 2,455,000.00
9/1/2024	\$ 35,118.75	\$ -	\$ 35,118.75	\$ 2,455,000.00
3/1/2025	\$ 285,118.75	\$ 250,000.00	\$ 35,118.75	\$ 2,205,000.00
9/1/2025	\$ 31,993.75	\$ -	\$ 31,993.75	\$ 2,205,000.00
3/1/2026	\$ 286,993.75	\$ 255,000.00	\$ 31,993.75	\$ 1,950,000.00
9/1/2026	\$ 28,933.75	\$ -	\$ 28,933.75	\$ 1,950,000.00
3/1/2027	\$ 288,933.75	\$ 260,000.00	\$ 28,933.75	\$ 1,690,000.00
9/1/2027	\$ 25,618.75	\$ -	\$ 25,618.75	\$ 1,690,000.00
3/1/2028	\$ 295,618.75	\$ 270,000.00	\$ 25,618.75	\$ 1,420,000.00
9/1/2028	\$ 21,973.75	\$ -	\$ 21,973.75	\$ 1,420,000.00
3/1/2029	\$ 296,973.75	\$ 275,000.00	\$ 21,973.75	\$ 1,145,000.00
9/1/2029	\$ 18,055.00	\$ -	\$ 18,055.00	\$ 1,145,000.00
3/1/2030	\$ 293,055.00	\$ 275,000.00	\$ 18,055.00	\$ 870,000.00
9/1/2030	\$ 13,930.00	\$ -	\$ 13,930.00	\$ 870,000.00
3/1/2031	\$ 293,930.00	\$ 280,000.00	\$ 13,930.00	\$ 590,000.00
9/1/2031	\$ 9,590.00	\$ -	\$ 9,590.00	\$ 590,000.00
3/1/2032	\$ 299,590.00	\$ 290,000.00	\$ 9,590.00	\$ 300,000.00
9/1/2032	\$ 4,950.00	\$ -	\$ 4,950.00	\$ 300,000.00
3/1/2033	\$ 304,950.00	\$ 300,000.00	\$ 4,950.00	\$ -
9/1/2033	\$ -	\$ -	\$ -	\$ -
TOTALS	\$ 25,520,292.47	\$ 18,440,000.00	\$ 11,955,292.47	

**KIEL AREA SCHOOL DISTRICT
DEBT SERVICE**

**Fund 38 Non-Referendum Debt
\$1,000,000 State Trust Fund Loan**

<u>Due Date</u>	<u>Payment Amount</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Principal Outstanding</u>	
9/10/2009				\$ 1,000,000.00	
3/15/2011	\$ 140,614.38	\$ 72,682.87	\$ 67,931.51	\$ 927,317.13	
3/15/2012	\$ 140,614.38	\$ 98,770.78	\$ 41,843.60	\$ 828,546.35	
3/15/2013	\$ 140,614.38	\$ 103,329.79	\$ 37,284.59	\$ 725,216.56	Paid Off in 2012-13 and Refinanced w/2012 GO Note
3/15/2014	\$ 140,614.38	\$ 107,979.63	\$ 32,634.75	\$ 617,236.93	
3/15/2015	\$ 140,614.38	\$ 112,838.72	\$ 27,775.66	\$ 504,398.21	
3/15/2016	\$ 140,614.38	\$ 117,854.27	\$ 22,760.11	\$ 386,543.94	
3/15/2017	\$ 140,614.38	\$ 123,219.90	\$ 17,394.48	\$ 263,324.04	
3/15/2018	\$ 140,614.38	\$ 128,764.80	\$ 11,849.58	\$ 134,559.24	
3/15/2019	\$ 140,614.41	\$ 134,559.24	\$ 6,055.17	\$ -	
Totals	\$ 1,265,529.45	\$ 1,000,000.00	\$ 265,529.45		See Below for New Payment Schedule & Amount of Interest Savings

<u>Due Date</u>	<u>Payment Amount</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Principal Outstanding</u>	
				\$ 725,000.00	
9/1/2013	\$ 5,593.75	\$ -	\$ 5,593.75	\$ 725,000.00	
3/1/2014	\$ 120,593.75	\$ 115,000.00	\$ 5,593.75	\$ 610,000.00	
9/1/2014	\$ 4,731.25	\$ -	\$ 4,731.25	\$ 610,000.00	
3/1/2015	\$ 124,731.25	\$ 120,000.00	\$ 4,731.25	\$ 490,000.00	
9/1/2015	\$ 3,831.25	\$ -	\$ 3,831.25	\$ 490,000.00	
3/1/2016	\$ 123,831.25	\$ 120,000.00	\$ 3,831.25	\$ 370,000.00	
9/1/2016	\$ 2,931.25	\$ -	\$ 2,931.25	\$ 370,000.00	
3/1/2017	\$ 122,931.25	\$ 120,000.00	\$ 2,931.25	\$ 250,000.00	
9/1/2017	\$ 2,031.25	\$ -	\$ 2,031.25	\$ 250,000.00	
3/1/2018	\$ 127,031.25	\$ 125,000.00	\$ 2,031.25	\$ 125,000.00	
9/1/2018	\$ 1,093.75	\$ -	\$ 1,093.75	\$ 125,000.00	
3/1/2019	\$ 126,093.75	\$ 125,000.00	\$ 1,093.75	\$ -	
9/1/2019	\$ -	\$ -	\$ -	\$ -	
Totals	\$ 765,425.00	\$ 725,000.00	\$ 40,425.00		

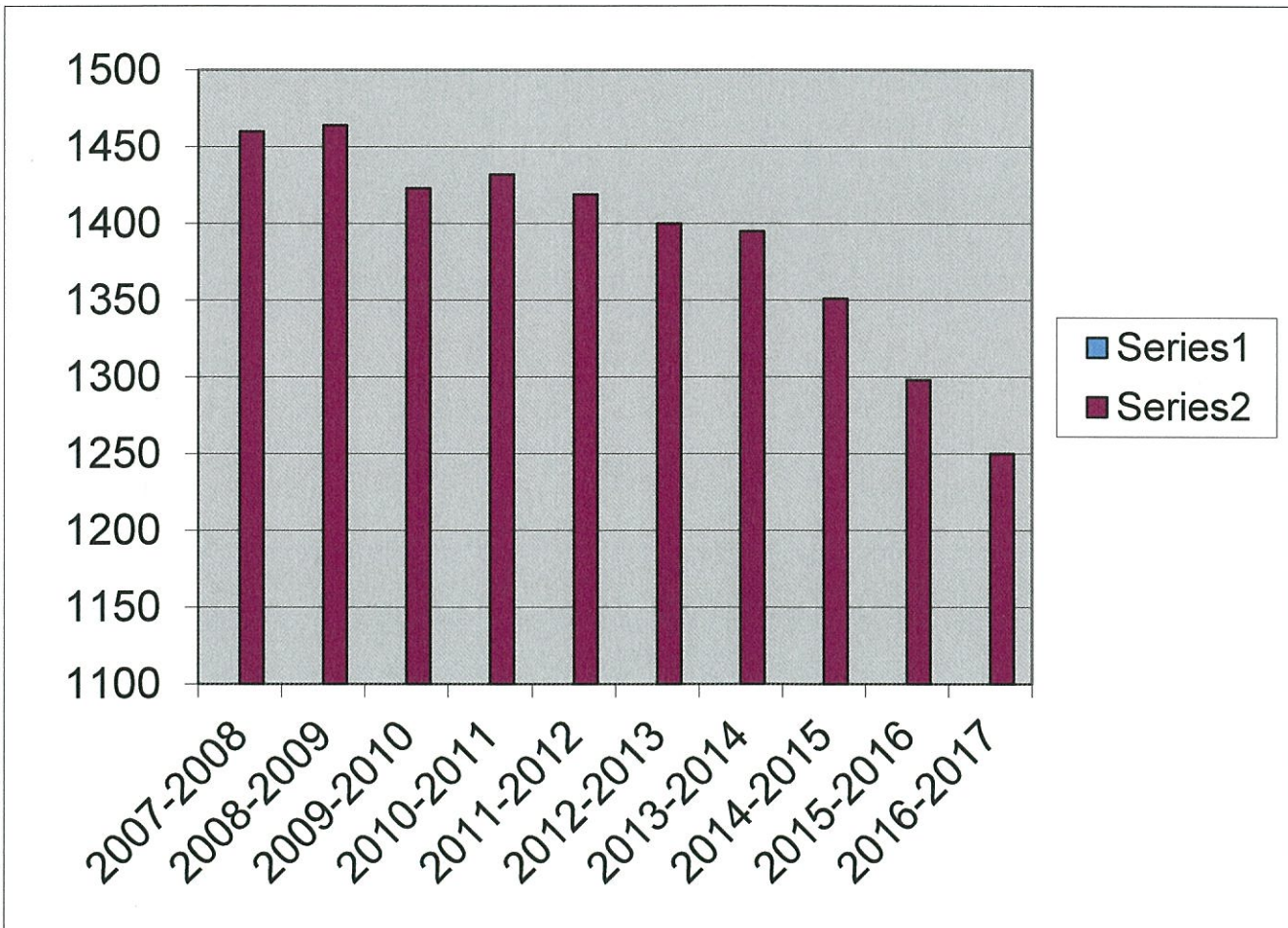
**KIEL AREA SCHOOL DISTRICT
DEBT SERVICE**

**Fund 38 Non-Referendum Debt
\$1,130,000 State Trust Fund Loan**

<u>Due Date</u>	<u>Payment Amount</u>	<u>Principal Payment</u>	<u>Interest Payment</u>	<u>Principal Outstanding</u>
1/28/2015				\$ 1,130,000.00
3/15/2016	\$ 147,430.15	\$ 105,976.18	\$ 41,453.97	\$ 1,024,023.82
3/15/2017	\$ 147,430.15	\$ 114,149.38	\$ 33,280.77	\$ 909,874.44
3/15/2018	\$ 147,430.15	\$ 117,859.23	\$ 29,570.92	\$ 792,015.21
3/15/2019	\$ 147,430.15	\$ 121,689.66	\$ 25,740.49	\$ 670,325.55
3/15/2020	\$ 147,430.15	\$ 125,584.88	\$ 21,845.27	\$ 544,740.67
3/15/2021	\$ 147,430.15	\$ 129,726.08	\$ 17,704.07	\$ 415,014.59
3/15/2022	\$ 147,430.15	\$ 133,942.18	\$ 13,487.97	\$ 281,072.41
3/15/2023	\$ 147,430.15	\$ 138,295.30	\$ 9,134.85	\$ 142,777.11
3/15/2024	\$ 147,430.08	\$ 142,777.11	\$ 4,652.97	\$ -
Totals	\$ 1,326,871.28	\$ 1,130,000.00	\$ 196,871.28	

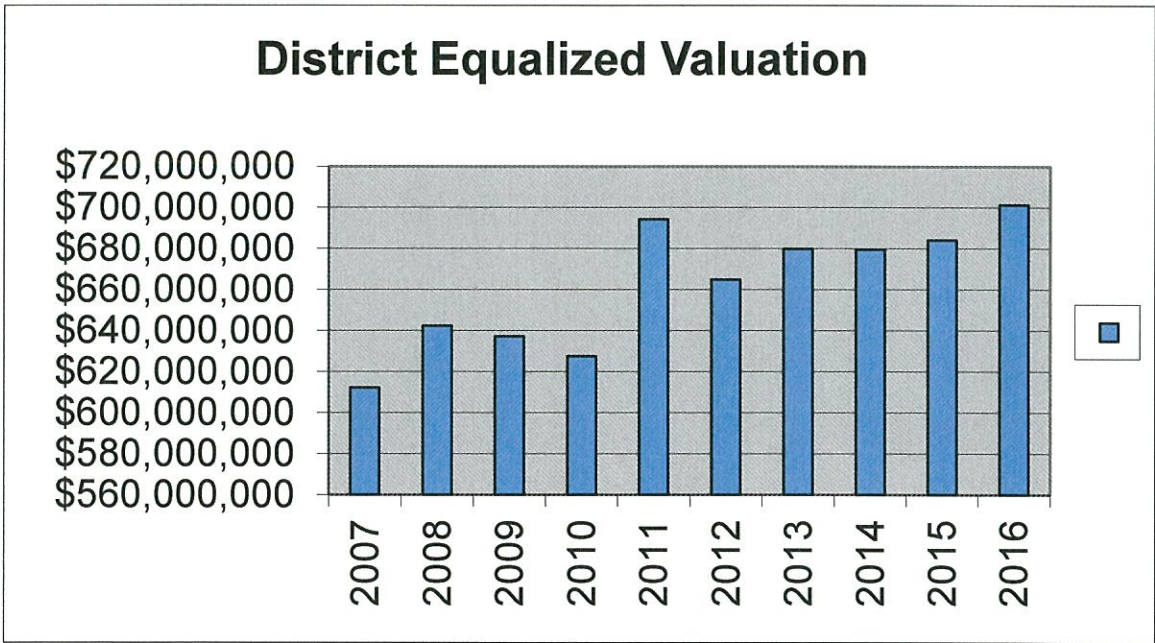
KASD 3rd Friday-September Student Count History

Third Friday-September Student Count	Physical Enrollment	Open Enrollment-In Student Count	Open Enrollment-Out Student Count	+/-
2007-2008	1460	68.4	49.5	18.9
2008-2009	1464	71.0	50.0	21.0
2009-2010	1423	85.0	45.0	40.0
2010-2011	1432	78.0	53.0	25.0
2011-2012	1419	98.0	68.0	30.0
2012-2013	1400	94.0	86.0	8.0
2013-2014	1395	102.0	101.0	1.0
2014-2015	1351	107.0	111.0	-4.0
2015-2016	1298	110.0	119.0	-9.0
2016-2017	1250	106.0	134.0	-28.0



Kiel Area School District Equalization Valuation

October	Levy Amount	Equalized Value	Equal Value \$ (+/-)	Equal Value % (+/-)	Net Mill Rate
2007	\$5,061,647	\$612,264,451	\$612,264,451	#DIV/0!	0.008267
2008	\$5,336,178	\$642,432,344	\$30,167,893	4.93%	0.008306
2009	\$5,480,166	\$637,288,813	-\$5,143,531	-0.80%	0.008599
2010	\$6,102,011	\$627,593,443	-\$9,695,370	-1.52%	0.009723
2011	\$6,726,209	\$694,285,383	\$66,691,940	10.63%	0.009688 TID Closure
2012	\$6,615,353	\$664,839,281	-\$29,446,102	-4.24%	0.009950
2013	\$6,499,108	\$679,958,309	\$15,119,028	2.27%	0.009558
2014	\$6,615,537	\$679,553,956	-\$404,353	-0.06%	0.009735
2015	\$6,811,903	\$684,091,234	\$4,537,278	0.67%	0.009958
2016	\$6,667,190	\$701,375,067	\$17,283,833	2.53%	0.009506



Kiel Area School District Equity Use History

Fiscal Year	Beginning Date	Approved Usage Amount	Ending Date	Actual Usage Amount	Ending Fund Equity	
1998-1999	7/1/1998	\$ -	6/30/1999	---	\$2,352,663.00	
1999-2000	7/1/1999	\$ 135,437.00	6/30/2000	\$ (132,467.00)	\$2,220,196.00	4-K Start up Program Cost (?)
2000-2001	7/1/2000	\$ -	6/30/2001	---	\$2,388,467.00	
2001-2002	7/1/2001	\$ -	6/30/2002	---	\$2,465,484.00	
2002-2003	7/1/2002	\$ 420,000.00	6/30/2003	\$ (33,490.00)	\$2,431,993.00	MS Boiler Replacement
2003-2004	7/1/2003	\$ -	6/30/2004	\$ (274,153.00)	\$2,157,840.00	
2004-2005	7/1/2004	\$ -	6/30/2005	---	\$2,310,980.00	
2005-2006	7/1/2005	\$ 165,884.00	6/30/2006	\$ (40,676.00)	\$2,270,303.00	Maint Projects
2006-2007	7/1/2006	\$ -	6/30/2007	---	\$2,487,115.00	
2007-2008	7/1/2007	\$ 164,587.00	6/30/2008	\$ (78,682.00)	\$2,408,433.00	2006-07 Avail Equity
2008-2009	7/1/2008	\$ -	6/30/2009	---	\$2,801,909.00	
2009-2010	7/1/2009	\$ -	6/30/2010	---	\$3,487,966.00	
2010-2011	7/1/2010	\$ 434,900.00	6/30/2011	---	\$3,617,812.24	TID Close-Wireless & Lighting Proj Overage
2011-2012	7/1/2011	\$ 285,000.00	6/30/2012	---	\$3,823,248.77	WPS Paymt-VDI Project
2012-2013	7/1/2012	\$ 650,000.00	6/30/2013	---	\$3,911,794.39	High Health Claims
2013-2014	7/1/2013	\$ 110,000.00	6/30/2014	---	\$4,260,942.93	HS Storefront Windows
2014-2015	7/1/2014	\$ 400,000.00	6/30/2015	\$ (250,485.00)	\$4,010,458.17	\$150K M/O-\$250K Security
2015-2016	7/1/2015	\$ 240,000.00	6/30/2016	---	\$4,192,461.31	\$100K 5 Yr Plan-\$53K M/O-\$87K Security
2016-2017*	7/1/2016	\$ 167,351.00	6/30/2017		\$4,025,110.31	\$31,996 5 Yr Plan / \$135,355 15-16 M/O Projects

*Estimate

PERCENTAGE OF EQUALIZED VALUATION

	October 2012	October 2013	October 2014	October 2015	October 2016
City of Kiel (Manitowoc)	30.236541%	30.468147%	30.221250%	31.038799%	30.971104%
City of Kiel (Calumet)	3.053731%	3.253391%	3.317662%	3.377678%	3.274054%
Town of New Holstein	4.433583%	4.452717%	4.439245%	4.444824%	4.367918%
Town of Centerville	1.835091%	1.720341%	1.725138%	1.769818%	1.765633%
Town of Eaton	3.786935%	3.648593%	3.805332%	3.704012%	3.598055%
Town of Liberty	0.591874%	0.567681%	0.583387%	0.593163%	0.570267%
Town of Meeme	16.424932%	15.923879%	15.983772%	15.525275%	15.872575%
Town of Schleswig	32.675205%	33.207860%	33.058258%	32.523162%	32.574198%
Town of Herman	0.044219%	0.042879%	0.042136%	0.042330%	0.044353%
Town of Rhine	5.455651%	5.239683%	5.343108%	5.336205%	5.346814%
Town of Russell	1.462239%	1.474828%	1.480713%	1.644734%	1.615029%
Total	100.000000%	100.000000%	100.000000%	100.000000%	100.000000%