



Legislative Fiscal Bureau

One East Main, Suite 301 • Madison, WI 53703 • (608) 266-3847 • Fax: (608) 267-6873

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TO: Members
Senate Select Committee on Taxpayer Protection Amendment
Assembly Committee on Ways and Means

FROM: Bob Lang, Director

SUBJECT: Treatment of Revenues Under Proposed Constitutional Limitation: City of Madison, Dane County, and Madison Metropolitan School District

The attached tables report the estimated treatment of revenues for the City of Madison and for Dane County in 2004 and for the Madison Metropolitan School district in 2003-04 under the proposed constitutional amendment to limit revenues (AJR 77 and SJR 63).

The joint resolutions would limit the year-to-year increases in certain revenues and would specifically exclude certain other revenues from the limitation. Revenues subject to the limitation would include taxes, fees, licenses, permits, assessments, fines and forfeitures imposed by local governments. In addition, most moneys received from bonds, except for moneys generated from municipal economic development bonds, from the refinancing of bonds, or from short-term cash flow borrowing, would be subject to the limitation. Revenues specifically excluded from the limitation would include moneys used for debt service on municipal economic development bonds, or intergovernmental revenues received from the federal, state, or local governments, or moneys from gifts, damage awards, or property sales. In addition, moneys received for the operation of a telephone, gas, electric, or water utility, or a hospital, nursing home, or assisted living facility, or from fees imposed for airport or mass transit systems would be excluded from the control.

You asked that the definitions in the joint resolutions be applied to the revenues actually received by the City of Madison and by Dane County in 2004. Based on the financial report form that every municipality and county is required to file with the Department of Revenue (DOR), the attached tables list the revenue categories that included revenues from at least one of the state's 1,851 municipalities or one of the state's 72 counties in 2004. In the two right-hand columns, the tables display the revenues received by the City of Madison and Dane County according to whether the revenues would be subject to the limitation or excluded from the limitation. The DOR report

does not provide a sufficient level of detail to comprehensively reflect the treatment under the joint resolutions. For example, tax increments are shown as not being subject to the limitation since these are generally used to retire bonds used to finance improvements that presumably would be considered part of an economic development. Some categories could include both revenues that are included under the control and excluded from the control. In those cases, the category is included under the column where the majority of the revenues would be included, or, in the case of unspecified "miscellaneous" or "other" revenue categories, under the not subject to limitation column. In addition, the joint resolutions would allow the Legislature to exclude certain other categories of revenues from the control, and those revenue categories are unknown at this time.

Attachment 1 differs from Attachment 2 in that the latter reflects revenues recorded in internal service funds, while Attachment 1 does not. The Department of Revenue instructs local governments to use internal service funds to account for services performed by a department or agency of the local government for another department or agency of the same local government or for a department or agency of another government. In addition, counties may use internal service funds to account for the operations of their county highway departments. This treatment facilitates reporting under state transportation aids programs. Due to this use, Attachment 2 (Dane County) includes revenues recorded in highway and non-highway internal service funds.

Attachment 3 applies the definitions of revenue under the joint resolutions to the revenues received by the Madison Metropolitan School District in 2003-04. The categories shown in Attachment 3 are based on the revenue codes used by school districts under the uniform financial fund accounting system prescribed by the Department of Public Instruction. The revenue categories listed are those that apply generally to all districts and for which at least one district in the state reported revenue in 2003-04. Revenues resulting from interfund transfers are excluded from the attachment. Similar to the first two attachments, Attachment 3 displays the revenues received by the Madison Metropolitan School District according to whether they would be subject to or excluded from the limitation.

RO/sas
Attachment

ATTACHMENT 1

Treatment of Governmental Funds and Enterprise Funds Revenues Under Joint Resolution City of Madison's 2004 Revenues

<u>Revenue Source</u>	<u>Subject to Limitation</u>	<u>Not Subject to Limitation</u>
Governmental Funds		
Taxes		
General Property Taxes	\$124,112,371	
Tax Increments		\$10,184,058
Occupational Taxes	0	
Mobile Home Fees	168,554	
Managed Forest Land Taxes	0	
Motor Vehicle Taxes	0	
Room Tax	6,504,619	
Retailers' Discount	5,069	
Premier Resort Area Tax	0	
Race Track Admissions Tax	0	
Payments In-lieu of Taxes from Regulated Municipally-Owned Utilities	0	
Payments In-lieu of Taxes from Other Exempt Entities		716,902
Interest & Penalties on Delinquent Taxes	41,346	
Other Taxes	0	
Special Assessments		
Special Assessments	4,196,768	
Federal Aid		
Law Enforcement		1,910,296
Fire Protection		341,922
Ambulance & E M S		320,000
Other Public Safety		0
Highways		0
Other Transportation		1,990,118
Solid Waste Disposal		0
Other Sanitation		0
Health		0
Human Services		75,000
Culture & Recreation		14,807
Housing & Economic Assistance		5,131,938
Other Federal Payments		0

<u>Revenue Source</u>	<u>Subject to Limitation</u>	<u>Not Subject to Limitation</u>
State Aid		
Shared Revenues		\$13,507,794
Fire Insurance Tax		588,234
Other Shared Taxes		2,482,094
General Government		45,603
Law Enforcement Improvement		0
Water Patrol		0
Other Law Enforcement		0
Emergency Government		247,419
Other Public Safety		0
General Transportation		5,948,861
Flood Damage		0
Other Highways		588,275
Local Road Improvement		0
Other Transportation		75,192
Recycling		1,122,139
Other Sanitation		53,357
Health		0
Human Services		330,199
Culture & Recreation		37,713
Housing & Economic Assistance		0
Payments for Municipal Services Aid		8,443,451
DNR In-lieu Payments (pre-s. 70.114)		0
In-lieu payments on US Forests		0
Severance/Yield/Withdrawal Taxes		0
Acreage Payments for Forest Cropland & Managed Forest Lands		0
Payments in Lieu of Taxes on State Conservation Lands		0
Other State Payments		0
Grants from Local Governments		
Highways & Bridges		0
County Timber Sales		0
US Forest Income		0
Other Payments		2,231,659
Licenses and Permits		
Business & Occupational Licenses	\$3,714,897	
Non-business Licenses	48,335	
Building Permits & Inspection Fees	3,580,250	
Zoning Permits & Fees	1,376,668	
Other Regulatory Permits & Fees	201,521	
Fines, Forfeitures, & Penalties		
Law & Ordinance Violations	6,330,523	
Contract Forfeitures	0	
Law Enforcement Damages		0
Highway Damages		0
Other Damages		0

<u>Revenue Source</u>	<u>Subject to Limitation</u>	<u>Not Subject to Limitation</u>
Public Charges for Services		
General Government	\$625,900	
Law Enforcement Fees	387,152	
Fire Protection Fees	62,050	
Ambulance & EMS Fees	3,102,738	
Other Public Safety	50,110	
Highway & Street Maintenance & Construction	0	
Street Lighting	31,076	
Sidewalks Replacement with Street Reconstruction	0	
Sidewalks New Construction	0	
Storm Sewers	0	
Parking Lots, Ramps, & Meters	0	
Airport		\$0
Mass Transit Fares		0
Commercial Docks & Harbors	0	
Other Transportation	326,719	
Sewage Service	0	
Refuse & Garbage Collection	0	
Solid Waste Disposal	2,718,293	
Recycling	20,436	
Weeds & Nuisance Control	0	
Other Sanitation Services	0	
Cemetery	190,226	
Other Health Services (includes animal control)	0	
Human Services	0	
Library	1,153,232	
Parks	401,918	
Museums	0	
Zoos	0	
Fairs, Exhibits, & Celebrations	0	
Auditorium, Convention, & Civic Center	6,093,657	
Community Centers	0	
Other Culture & Recreation	0	
Forests	0	
Other Conservation	0	
Public Housing	0	
Urban Development	0	
Economic Development	57,098	
Other Public Charges for Services	0	
Intergovernmental Charges		
For Services to the Federal Government		
Law Enforcement Services		70,004
Fire Services		0
Transportation		0
Sewage Service		0
Public Housing		0
Other Services to Federal Government		0

<u>Revenue Source</u>	<u>Subject to Limitation</u>	<u>Not Subject to Limitation</u>
For Services to the State Government		
Law Enforcement Services		\$19,560
Fire Services		0
Transportation		27,263
Sewage Service		0
Public Housing		0
Other Services to State Government		0
For Services to Other Local Governments		
General Government		102,284
Law Enforcement Services		84,248
Fire Services		0
Ambulance & EMS Services		0
Emergency Communications (911)--Law Enforcement		0
Emergency Communications (911)--Not for Law Enforcement		0
Transportation-Highways & Streets		689,833
Other Transportation Services		208,974
Sewage Service		0
Refuse & Garbage Collection		0
Solid Waste Disposal		0
Recycling		0
Health		0
Other Services to Local Governments		442
Local Departments		0
Miscellaneous Revenues		
Interest Income		5,007,651
Interest on Special Assessments & Special Charges	\$359,230	
Rent		562,752
Property Sales		
Law Enforcement Equipment & Property		54,985
Fire & Ambulance/EMS Equipment & Property		0
Highway Equipment & Property		0
Refuse & Garbage Collection Equipment & Property		0
Solid Waste Disposal Equipment & Property		0
Recycling Equipment & Property		0
Recyclable Materials		0
Other Equipment & Property		2,280,921
Insurance Recoveries		
Damage to Law Enforcement Equipment & Property		0
Damage to Highway Equipment & Property		0
Damage to Other Equipment & Property		813
Donations & Contributions from Organizations & Individuals		3,990,666
Other Miscellaneous Revenues		2,970,485

<u>Revenue Source</u>	<u>Subject to Limitation</u>	<u>Not Subject to Limitation</u>
Other Financing Sources		
Proceeds from Long-Term Debt	\$60,111,000	
Transfers from Other Funds		\$41,867,858
Sale of General Fixed Assets		0
Proceeds of Refunding Bonds		0
Enterprise Funds		
Public Charges for Services		
Fire Protection	0	
Ambulance & EMS Fees	0	
Storm Water Drainage	6,010,194	
Parking Lots, Ramps, & Meters	8,601,691	
Airport		0
Mass Transit Fares		9,314,517
Docks & Harbors	0	
Sewage Service	16,433,779	
Refuse & Garbage Collection	0	
Solid Waste Disposal	0	
Recycling	0	
Water Service		13,595,195
Electric Service		0
Natural Gas Service		0
Nursing Home		0
Cemetery	0	
Museum	0	
Golf Course	2,116,724	
Swimming Areas	0	
Ice Arena	267,271	
Cable Television	0	
Auditorium, Convention, or Civic Center	3,412,729	
Public Housing	2,380,444	
Urban Development	0	
Economic Development	26,670	
Other Public Charges for Services	964,214	
Intergovernmental Charges		
For Services to the Federal Government		
Sewage Service		0
Public Housing		0
Other Services		0
For Services to the State Government		
Sewage Service		3,235,441
Public Housing		0
Other		1,200,471

<u>Revenue Source</u>	<u>Subject to Limitation</u>	<u>Not Subject to Limitation</u>
For Services to Other Local Governments		
Fire Protection		\$0
Ambulance & E M S		0
Sewage Service		309,731
Solid Waste		0
Recycling		0
Other		539,408
Services to Other Local Departments by Enterprises		245,107
Miscellaneous Operating Revenues of Enterprises		463,765
Non-Operating Revenues		
General Property Taxes	\$0	
Tax Increments		0
Public Accommodation Taxes	0	
Retailers Discount	0	
Other Taxes	0	
Federal Aid: Health Grants and Aids		0
Federal Aid: Public Housing Grants and Aids		12,326,549
Federal Aid: Other Federal Payments		4,835,916
State Aid: Recycling Grants		0
State Aid: Health Grants and Aids		0
State Aid: Human Services Grants and Aids		0
State Aid: Public Housing Grants and Aids		0
State Aid: Other State Payments		15,177,169
Local Aid: Other Local Government Grants		2,367,935
Miscellaneous Interest Income		3,091,758
Miscellaneous Rental Income		0
Other Regulatory Permits & Fees	0	
Sales of Recycling Equipment & Property		0
Sales of Recyclable Material		0
Other Miscellaneous Revenues	<u> </u>	<u>52,536,779</u>
Subtotals for Governmental Funds	\$226,688,658	\$113,608,868
Subtotals for Enterprise Funds	<u>40,213,716</u>	<u>119,239,741</u>
Combined Funds Subtotals	\$266,909,374	\$232,848,609
Total Revenues Included in Governmental and Enterprise Funds	\$499,750,983	
Combined Funds Subtotals as a Percent of Total Revenues	53.4%	46.6%

ATTACHMENT 2

Treatment of Governmental Funds and Other Funds Revenues Under Joint Resolution Dane County's 2004 Revenues

<u>Revenue Source</u>	<u>Subject to Limitation</u>	<u>Not Subject to Limitation</u>
Governmental Funds		
Taxes		
General Property Taxes	\$93,648,826	
Handicapped School Taxes	0	
Occupation Taxes	0	
Forest Cropland/Managed Forest Taxes	0	
County Sales Tax	41,398,611	
Retailer's Discount (Sales Tax)	0	
Real Estate Transfer Fee	2,300,967	
Race Track Admissions Tax	0	
Payments In-Lieu of Taxes from Other Exempt Entities		\$0
Interest & Penalties on Taxes	1,898,723	
Other Taxes	0	
Federal Aid		
Law Enforcement		130,127
Other Public Safety		0
Highways		0
Other Transportation		19,669
Health		130,031
Human Services		9,246,745
Culture & Recreation		0
Education		0
Housing & Economic Assistance		1,270,863
Other Federal Payments		279,688
State Aid		
Shared Revenues		4,026,933
Other Shared Taxes		1,072,336
General Government		3,859,882
Law Enforcement Improvement		390,513
Water Patrol		120,971
Other Law Enforcement		1,131,631
Emergency Government		2,722,554
Other Public Safety		83,000
General Transportation		0
Flood Damage		0
Other Highways		0
Local Road Improvement		0
Other Transportation		0
Recycling		0
Other Sanitation		0

<u>Revenue Source</u>	<u>Subject to Limitation</u>	<u>Not Subject to Limitation</u>
Health		\$90,338,780
Human Services		51,266,085
Culture & Recreation		263,913
Education		500
Housing & Economic Assistance		0
Conservation		1,976,698
Severance/Yield/Withdrawal Taxes		0
Payments in Lieu of Taxes on State Conservation Lands		48,146
Other State Payments		0
 Grants from Local Governments		
Highways & Bridges		0
Other Payments		298,356
 Licenses and Permits		
Business & Occupational Licenses	\$0	
Non-business Licenses	187,490	
Building Permits & Inspection Fees	1,755,742	
Zoning Permits & Fees	0	
Other Regulatory Permits & Fees	0	
 Fines, Forfeitures, & Penalties		
Law & Ordinance Violations	2,251,519	
Contract Forfeitures	0	
Law Enforcement Damages		0
Highway Damages		0
Other Damages		0
 Public Charges for Services		
Register of Deeds Fees	2,677,561	
Court Fees & Costs	1,479,811	
Probate Fees	199,455	
Other General Government	486,016	
Law Enforcement Fees	490,333	
Ambulance & EMS Fees	0	
Board of Prisoners	1,783,945	
Other Public Safety	42,330	
Highway & Street Maintenance & Construction	0	
Parking Lots, Ramps, & Meters	696,127	
Airports		0
Commercial Docks & Harbors	0	
Other Transportation	0	
Solid Waste Disposal	0	
Recycling	0	
County Farm	0	
Other Health Services	677,396	
Human Services	924,015	
Library	2,814	
Parks	626,199	

<u>Revenue Source</u>	<u>Subject to Limitation</u>	<u>Not Subject to Limitation</u>
Museum	\$0	
Zoo	0	
Fairs, Exhibits, & Celebrations	0	
Auditorium, Convention or Civic Center	8,726,509	
Other Culture & Recreation	48,000	
Handicapped Schools	0	
University of Wisconsin Extension	97,149	
Forests	2,066	
Other Conservation	112,910	
Public Housing	0	
Economic Development	6,855	
Other Public Charges for Services	1,073,581	
Intergovernmental Charges		
For Services to the Federal Government		
Law Enforcement Services		\$0
Other Services to Federal Government		0
For Services to the State Government		
Law Enforcement Services		0
Transportation		0
Other Services to State Government		424,167
For Services to Other Local Governments		
General Government		99,571
Law Enforcement Services		1,114,811
Fire Services		0
Ambulance & EMS Services		0
Emergency Communications (911)--Law Enforcement		0
Emergency Communications (911)--Not for Law Enforcement		0
Transportation (Highways & Streets)		0
Solid Waste Disposal		0
Recycling		0
Health		0
Human Services		0
Public Housing		0
Other Services to Other Local Governments		1,852,236
Local Departments		3,123,915

<u>Revenue Source</u>	<u>Subject to Limitation</u>	<u>Not Subject to Limitation</u>
Miscellaneous Revenues		
Interest Income		\$2,091,731
Interest on Special Charges	\$0	
Rent		246,273
Property Sales		
Law Enforcement Equipment & Property		53,511
Fire & Ambulance/EMS Equipment & Property		0
Recyclable Materials		5,035
Other Equipment & Property		243,403
Insurance Recoveries		
Damage to Law Enforcement Equipment & Property		0
Damage to Highway Equipment & Property		0
Damage to Other Equipment & Property		0
Donations & Contributions from Organizations & Individuals		1,146,008
Other Miscellaneous Revenues		665,145
Other Financing Sources		
Proceeds from Long-Term Debt	10,140,970	
Transfers From Other Funds		47,914,138
Sales of General Fixed Assets		0
Proceeds of Refunding Bonds		0
Enterprise Funds		
Public Charges for Services		
Parking Lots, Ramps, & Meters	0	
Airport		16,606,552
Mass Transit Fares		0
Solid Waste	8,833,689	
Recycling	854,503	
Public Health	0	
Nursing Home		6,917,757
General Hospital		0
Mental Health		0
County Farm	0	
Parks	0	
Zoo	0	
Golf Course	0	
Ice Arena	0	
Fairs, Exhibits, & Celebrations	0	
Auditorium, Convention, or Civic Center	0	
Public Housing	0	
Economic Development	0	
Other	0	

<u>Revenue Source</u>	<u>Subject to Limitation</u>	<u>Not Subject to Limitation</u>
Intergovernmental Charges		
For Services to the Federal Government		
Public Housing		\$0
Other Services		0
For Services to the State Government		
Other Services		0
For Services to Other Local Governments		
Solid Waste		0
Recycling		0
Other Services		0
Services to Other Local Departments by Enterprises		3,477,030
Miscellaneous Revenues of Enterprises		14,849
Internal Service Funds		
Public Charges for Services		
Highway & Street Maintenance & Construction	\$7,050	
Highway Public Charges	0	
Other Public Charges (not in highway fund)		2,926
Intergovernmental Charges		
For Services to the Federal Government		
Transportation -- Highways & Streets		0
Revenues from Non-Highway Activities in the Highway Fund		730
Revenues from Other Services Not in the Highway Fund		0
For Services to the State Government		
Transportation -- Highways & Streets		4,856,494
Revenues from Non-Highway Activities in the Highway Fund		595,398
For Services to Other Local Governments		
Transportation -- Highways & Streets		1,706,314
Revenues from Non-Highway Activities in the Highway Fund		0
Revenues from Other Services Not in the Highway Fund		390,132
Interdepartmental Charges for Services		
Highway & Street Maintenance		1,036,854
Highway & Street Construction		0
Revenues from Non-Highway Activities in the Highway Fund		0
Revenues from Other Services Not in the Highway Fund		3,384,768
Miscellaneous Revenues		
Wide Load Moving Permits in the Highway Fund	0	
Other Revenues in the Highway Fund		65,496
Revenues from Non-Highway Activities in the Highway Fund		0
Revenues from Non-Highway Activities Not in the Highway Fund		67,415
Revenues of Fiduciary & Pension Trust Funds		11,121

<u>Revenue Source</u>	<u>Subject to Limitation</u>	<u>Not Subject to Limitation</u>
Non-Operating Revenues		
General Property Taxes	\$3,840,241	
Retailers Discount	0	
Other Taxes	0	
Federal Aid: Health Grants & Aids to Enterprises		\$0
Federal Aid: Human Services Grants & Aids to Enterprises		0
Federal Aid: Public Housing Grants & Aids to Enterprises		0
Federal Aid: Other Federal Payments to Enterprises		0
State Aid: Recycling Grants to Enterprises		0
State Aid: Health Grants & Aids to Enterprises		0
State Aid: Human Services Grants & Aids to Enterprises		0
State Aid: Other State Payments to Enterprises		0
Local Aid: Miscellaneous Grants from Other Local Governments		0
Federal Aid to Highway Fund		0
State Gen. Transportation Aid to Highway Fund		3,933,410
State Flood Damage Aid to Highway Fund		0
Other State Aid to Highway Fund		73,764
State Local Road Improvement Aid to Highway Fund		712,093
Local Government Aid to Highway Fund		0
Other Aid Payments to Other Internal Service Funds		0
Miscellaneous Interest Income		963,822
Miscellaneous Rental Income		0
Other Regulatory Permits & Fees of Enterprise Funds	0	
Sales of Recycling Equipment & Property by Enterprise Funds		109,891
Sale of Recyclable Material by Enterprise Funds		0
Other Miscellaneous Revenues of Enterprise Funds		382,126
Sales of Property by the Highway Fund		63
Other Miscellaneous Revenues of the Highway Fund		7,894
Other Revenues of Other Internal Service Funds		778
Subtotals for Governmental Funds	\$173,735,920	\$227,657,365
Subtotals for Other Funds	<u>13,535,483</u>	<u>45,317,677</u>
Combined Funds Subtotals	\$187,271,403	\$272,975,042
Total Revenues Included in Governmental and Other Funds	\$460,246,445	
Combined Funds Subtotals as a Percent of Total Revenues	40.7%	59.3%

ATTACHMENT 3

Treatment of Revenues Under Joint Resolution Madison Metropolitan School District's 2003-04 Revenues

<u>Revenue Source</u>	<u>Subject to Limitation</u>	<u>Not Subject to Limitation</u>
Revenue from Local Sources		
Current Property Tax Levy	\$196,099,875	
Property Tax Charge Back Levy	138,228	
Mobile Home Fees	120,566	
Other Taxes	0	
General Tuition - Individual Paid	5,435	
General Tuition - Private Agency Paid	0	
Payments for Services Provided Local Governments		\$0
Special Education Tuition - Individual Paid	0	
Special Education Tuition - Private Agency Paid	0	
Transportation Fees - Individual Paid	0	
Transportation Fees - Private Agency Paid	0	
Food Sales - Pupil	3,062,417	
Food Sales - Adults	67,023	
Food Sales - Elderly	0	
Food Sales - Other	33,892	
Supply Resale		29,085
Vocational Education Projects		0
Non-Capital Surplus Property Sales		0
School Co-Curricular Admissions	493,355	
Community Service Fees	1,678,424	
Other School Activity Income	556,100	
Earnings - Investments		997,537
Gifts		2,031,166
Student Fees	1,731,301	
Rentals	376,025	
Textbook Revenue	0	
Summer School Revenue	71,701	
Student Fines	13,496	
Interdistrict Payments Within Wisconsin		
State Aid Transits From Wisconsin Districts - Non Special Education		0
State Aid Transits From Wisconsin Districts - Special Education		0
Federal Aid Transits From Wisconsin Districts		0
Non-Open Enrollment General Tuition From Wisconsin School Districts		801
Charges for Co-Curricular Activities to Wisconsin School Districts		0
Open Enrollment General Tuition From Wisconsin School Districts		391,179

<u>Revenue Source</u>	<u>Subject to Limitation</u>	<u>Not Subject to Limitation</u>
Non-Open Enrollment Special Education Tuition From Wisconsin School Districts		\$271,404
Open Enrollment Special Education Tuition From Wisconsin School Districts		272,051
Transportation Fees From Other Wisconsin School Districts		0
Payments for Other Services Provided Wisconsin School Districts		222,818
Medicaid Reimbursements Through Other Wisconsin School Districts		0
Other Medical Insurance Payments From Wisconsin School Districts		0
Other Payments From Wisconsin School Districts		0
Interdistrict Payments Outside Wisconsin		
General Tuition From School Districts Outside State		0
Payments for Other Services Provided to Non-Wisconsin School Districts		0
Other Payments From Non-Wisconsin School Districts		0
Revenue from Intermediate Sources		
State Aid (Other Than Special Education) Transited Through CCDEBs		0
State Special Education Aid Transited Through CCDEBs		0
State Aid (Other Than Special Education) Transited Through CESAs		24,999
State Special Education Aid Transited Through CESAs		0
Federal Aid Transited Through CESAs		84,600
Payments From CCDEBs for Instructional Services		0
Payments for Other Services Provided to CCDEBs		0
Payments From CESAs for General Instruction Services		0
Payments From CESAs for Co-Curricular Activities		0
Payments From CESAs for Special Education Services		0
Transportation Fees From CESAs		0
Payments for Other Services Provided to CESAs		0
Medicaid Reimbursements Through CESAs		0
Other Medical Insurance Payments From CESAs		0
Other Payments From CESAs		0
Revenue from State Sources		
Special Education State Aid		17,504,926
Transportation State Aid		134,723
Library (Common School Fund) State Aid		551,763
Driver Education State Aid		96,400
Integration Aid - Resident		458,333
Integration Aid - Non-Resident		0
Food Service State Aid		139,757
Bilingual State Aid		1,024,492
Other State Categorical Aid		0
State Equalization Aid		51,200,976

<u>Revenue Source</u>	<u>Subject to Limitation</u>	<u>Not Subject to Limitation</u>
State Special Adjustment Aid		\$0
Other State General Aid		15,843
State Special Project Grants		249,781
General Tuition - State Paid		245,411
Special Education Tuition - State Paid		485,153
State SAGE Aid		5,075,999
State Revenue Through Local Governments		434
State Tax Exempt Computer Aid		2,282,380
Other State Revenue		198,379
Revenue from Federal Sources		
High Cost Special Education Aid		498,045
Federal Vocational Education Aid Through DPI		278,705
Donated Commodities		381,971
Cash-In-Lieu of Commodities		0
Federal Food Service Aid		3,454,615
Other Federal Aid Through DPI		0
Federal Impact Aid - Section 8003		0
Federal Impact Aid - Section 8002		0
Federal Impact Aid - Section 8007		0
Federal Special Projects Aid Through DPI		9,198,224
IASA Title I		5,134,971
IASA Title VI		194,473
Job Training Partnership Act		0
Federal School to Work Opportunities		0
Federal Aid Received Through Municipalities and Counties		51,474
Federal Aid Received Through State Agencies Other Than DPI		503,052
Direct Federal Aid		2,145,330
Other Financing Sources		
Sale or Compensation for Property Loss		0
Long-Term Debt Proceeds - Notes	\$0	
Long-Term Debt Proceeds - State Trust Fund Loans	69,009	
Long-Term Debt Proceeds - Bonds	0	
Long-Term Debt Proceeds - TEACH Loans	0	
Long-Term Debt Proceeds - Land Contracts	0	
Long-Term Debt Proceeds - Capital Leases	7,953,767	
Premium and Accrued Interest From Debt Refinancing	0	
Other Revenue		
Cash Balance Adjustment		0
Inventory Balance Adjustment		0
Insurance Dividends and Reimbursements		164,480
Self-Funded Health Benefit Cost Adjustment		0
Debt Premium and Accrued Interest on Non-Refinancing Debt		0
Other Adjustments		0
Refund Receipt		1,553
Non-Deductible Refund Receipt		54,062

<u>Revenue Source</u>	<u>Subject to Limitation</u>	<u>Not Subject to Limitation</u>
Direct Medicaid Reimbursements		\$1,205,408
Other Medical Service Reimbursements		0
Other Miscellaneous Revenues	_____	_____0
Subtotals	\$212,470,615	\$107,256,750
Total Revenues	\$319,727,364	
Subtotals as Percent of Total Revenues	66.5%	33.5%