

COCHRANE-FOUNTAIN CITY SCHOOL DISTRICT

BUDGET HEARING and ANNUAL MEETING



October 25, 2021

**High School Library
Budget Hearing - 6:00 p.m.
Annual Meeting – To Follow**

Village of Cochrane, Cities of Fountain City,
Buffalo City and Alma, Towns of Belvidere,
Buffalo, Cross, Lincoln, Milton, Montana,
Waumandee – all in Buffalo County, Wisconsin

SCHOOL BOARD

**Karen Knospe – President
Rita Greshik – Vice President
Bonnie Breza – Clerk
Lynn Doelle – Treasurer
Don Baloun – Director
Larry Cyrus – Director
Kalene Engel – Director**

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COCHRANE-FOUNTAIN CITY SCHOOL DISTRICT

Budget Hearing - 6:00 p.m. in the High School Library

- I. Call to Order - Board President Karen Knospe**
- II. Presentation of Budget and Remarks – District Superintendent – Dr. Jo-Ellen Fairbanks**
- III. Questions and Discussion**
- IV. Adjourn**

Annual Meeting

- I. Call to Order – Board President Karen Knospe**
- II. Elect Chairperson**
- III. Reading and Approval of Minutes of Last Annual Meeting**
- IV. Reading and Approval of Treasurer's Report**
- V. Old Business**
- VI. New Business**
 - A. Authorize tax levy for 2021-2022 school year.**
 - B. Authorize the Board to direct and provide for the prosecution or defense of legal action and privileges in which the district has an interest.**
 - C. Authorize the Board to short-term borrow to meet cash flow needs of the district until the next annual meeting.**
 - D. Authorize the Board to change the Annual Meeting date for 2022-2023.**
 - E. Authorize the payment of expenses for board members in their performances outside normal duties.**
 - F. Authorize the sale of excess materials and equipment.**
 - G. Authorize the providing of free textbooks, if appropriate.**

- H. This statement serves as public notice that the School District of Cochrane-Fountain City is utilizing Internet Filtering through on site Cisco equipment on all of its computers that are capable of accessing the Internet in order to comply with the Federal Children’s Internet Protection Act (CIPA) (2000). Further, the District, by Board Policy has implemented Policy 363.2, which disallows access to minors of inappropriate matter on the Internet and World Wide Web, unauthorized use of chat rooms, e-mail, or unauthorized access, commonly referred to as hacking. The policy also disallows unauthorized disclosure of any personal information regarding minors. This policy was approved by the Board of Education on June 27, 2019. It is included in the Student/Parent Handbook. Any questions or discussion?
- I. Set salaries for board members for 2021-2022

President/Vice President	\$ 1300
Clerk	\$ 1300
Treasurer	\$ 1300
Director	\$ 1200
- J. Other new business as may legally come before the meeting

VII. Adjourn

**** Legal Memo Regarding Budget Hearing – Section 65.90(4)**

In common and union high school districts the budget hearing must be held at the time and place of the annual meeting (s.65.90[4]).

Section 65.90(4) requires that “any resident or taxpayer of the government unit shall have an opportunity to be heard” at the budget hearing. However, in construing this statute, the Attorney General has held that the governing body cannot be compelled to make changes suggested by citizens at the hearing on the proposed budget. The intent of the statute is to provide for an expression of public opinion, but to leave the governing body free to act as it determines to be in the public interest. Accordingly, the electors at the budget hearing do not have the power to amend the budget as proposed nor to approve or disapprove such budget.

After the budget hearing and annual meeting, and on or before November 1 (s.120.12 (3) the school board should make alterations in the proposed budget as are appropriate (if any) and adopt a resolution approving a final budget. During the period between July 1 (the beginning of school year) and the school board’s adoption of a final budget, the school board may spend money from available funds as needed to meet the immediate expenses of operating and maintaining the public instruction of the school district. Temporary borrowing for this purpose is specifically authorized by statutes (s.67.12 (8) (a) 2).

The annual meeting has the power to consider and vote a tax for the purpose set forth in s.120.10. The Attorney General has held that the school board has the ultimate authority to determine the property tax levy for the operation and maintenance of the schools. If the annual meeting does not vote a tax sufficient to operate and maintain the schools for the ensuing year, the school board has a statutory duty to determine and levy the amount of tax necessary for such purposes on or before November 1. The school board may lower the tax if it determines that the annual meeting has voted a tax greater than that needed to operate the schools (s. 120.12 [3]).

Cochrane – Fountain City School District
Annual Meeting Minutes
October 19, 2020

Board Vice President Larry Cyrus called the Budget Hearing to order on Monday, October 19, 2020 at 7:00 p.m. in the High School Auditorium.

Superintendent Jo-Ellen Fairbanks presented budget information for the 2020-2021 school year. Dr. Fairbank's presentation included slides on how the budget is built including the revenue limit, tax levy, enrollment, equalized aid, revenues, and expenses. The presentation included the proposed budget figures as well as actual budget information from the previous three years. The PowerPoint is available on the school web site. Questions were answered at the end of the presentation.

The Budget Hearing was adjourned.

Board Vice President Larry Cyrus called the Annual Meeting to order.

All agenda items were motioned, seconded, and carried by the audience of Areny Bork, Kalene Engel, Lynn Doelle, Larry Cyrus, John Stettler, Mary Stettler, Rita Greshik, Tom Hiebert, and Bonnie Breza.

Larry Cyrus opened the floor for nominations for chairperson over the annual meeting. Larry Cyrus was nominated; no other nominations were made. Larry Cyrus was selected chairperson of the annual meeting.

A motion to waive the reading of and approve the Minutes of the last Annual Meeting was made, seconded, and carried.

A motion to waive the reading of and approve the Treasurer's Report was made, seconded, and carried.

OLD BUSINESS

There was no old business to conduct.

NEW BUSINESS

A motion was made authorize the tax levy for 2020-2021. The motion was seconded and carried.

A motion was made to authorize the Board to direct and provide for the prosecution or defense of legal action and privileges in which the district has an interest. The motion was seconded and carried.

A motion was made to authorize the Board to short-term borrow to meet cash flow needs until the next annual meeting. The motion was seconded and carried.

A motion was made to authorize the Board to change the Annual Meeting date for 2021-2022. The motion was seconded and carried.

A motion was made to authorize the payment of expenses for board members in their performances outside normal duties. The motion was seconded and carried.

A motion was made to authorize the sale of excess materials and equipment within policy. The motion was seconded and carried.

A motion was made to authorize the providing of free textbooks, if appropriate. The motion was seconded and carried.

Larry Cyrus read the Children's Internet Protection Act statement to maintain compliance with the Federal Children's Internet Protection Act (CIPA).

A motion was made to set the School Board member's salaries for 2020-2021 as listed below. The motion was seconded and carried.

President/Vice President	\$1300
Clerk	\$1300
Treasurer	\$1300
Director	\$1200

There was no other new business discussed at the annual meeting.

The annual meeting was adjourned.

Cochrane-Fountain City School District

BUDGET ADOPTION 2021-22			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	3,217,254.03	3,385,382.35	3,856,322.95
Ending Fund Balance, Restricted (Acct. 936 000)	7,817.00	15,504.97	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	3,377,565.35	3,840,817.98	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	3,385,382.35	3,856,322.95	3,856,466.95
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	1,455.40	0.00	0.00
Local Sources			
210 Taxes	3,480,570.43	3,314,798.31	2,690,683.00
240 Payments for Services	5,488.81	2,795.02	1,500.00
260 Non-Capital Sales	73.87	299.50	50.00
270 School Activity Income	16,630.75	5,293.00	0.00
280 Interest on Investments	29,396.79	24,598.31	30,000.00
290 Other Revenue, Local Sources	16,655.53	11,447.15	10,250.00
Subtotal Local Sources	3,548,816.18	3,359,231.29	2,732,483.00
Other School Districts Within Wisconsin			
340 Payments for Services	340,399.00	270,702.00	314,118.00
Subtotal Other School Districts within Wisconsin	340,399.00	270,702.00	314,118.00
Intermediate Sources			
510 Transit of Aids	4,979.34	4,770.00	2,500.00
Subtotal Intermediate Sources	4,979.34	4,770.00	2,500.00
State Sources			
610 State Aid -- Categorical	111,338.81	104,715.25	82,445.00
620 State Aid -- General	2,744,941.00	2,795,597.00	3,324,070.00
630 DPI Special Project Grants	10,087.38	12,862.58	8,290.58
650 Student Achievement Guarantee in Education	117,014.07	131,052.78	120,000.00
660 Other State Revenue Through Local Units	18,858.08	18,021.42	15,000.00
690 Other Revenue	905,718.56	870,275.26	875,927.41
Subtotal State Sources	3,907,957.90	3,932,524.29	4,425,732.99
Federal Sources			
730 DPI Special Project Grants	24,900.20	79,892.71	339,339.00
750 IASA Grants	56,952.34	67,093.69	66,421.00
780 Other Federal Revenue Through State	4,004.59	16,412.79	7,000.00
Subtotal Federal Sources	85,857.13	163,399.19	412,760.00
Other Financing Sources			
860 Compensation, Fixed Assets	3,575.00	23,871.00	500.00
870 Long-Term Obligations	44,632.21	0.00	0.00
Subtotal Other Financing Sources	48,207.21	23,871.00	500.00
Other Revenues			
960 Adjustments	23,110.26	19,736.16	5,000.00
970 Refund of Disbursement	30,000.00	46,378.69	15,000.00
990 Miscellaneous	558.15	3,982.00	1,000.00
Subtotal Other Revenues	53,668.41	70,096.85	21,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	7,991,340.57	7,824,594.62	7,909,093.99
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	1,448,630.21	1,486,937.67	1,501,062.41
120 000 Regular Curriculum	1,246,682.38	1,154,501.86	1,320,077.59
130 000 Vocational Curriculum	290,614.50	290,153.48	307,748.60
140 000 Physical Curriculum	201,472.13	149,268.79	151,447.13
160 000 Co-Curricular Activities	201,242.93	232,845.73	230,660.00
Subtotal Instruction	3,388,642.15	3,313,707.53	3,510,995.73

Actual property values

Open enrollment in

Less transportation aid/less
riders last year

Equalization aid

Sparsity, per pupil, teach, computer

ESSER II, III, REAP

Title I

sold exped

Added intervention/curriculum

Title IV supplies

BUDGET ADOPTION 2021-22				
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22	
Support Sources				
210 000 Pupil Services	139,326.83	142,984.70	196,724.08	Guidance counselor
220 000 Instructional Staff Services	224,095.10	141,544.59	172,694.18	Curriculum hours added
230 000 General Administration	220,876.73	299,865.88	329,117.29	Retirement payouts
240 000 School Building Administration	347,596.09	334,742.51	361,528.77	
250 000 Business Administration	1,602,722.42	1,613,360.07	1,863,991.96	Maintenance projects
260 000 Central Services	351,535.13	289,295.19	315,740.00	Comp/tech/IT
270 000 Insurance & Judgments	106,343.44	108,637.20	101,054.00	
280 000 Debt Services	94,994.14	13,689.24	13,695.00	
290 000 Other Support Services	161,476.32	44,937.86	34,629.32	Sick leave payouts
Subtotal Support Sources	3,248,966.20	2,989,057.24	3,389,174.60	
Non-Program Transactions				
410 000 Inter-fund Transfers	899,781.70	633,753.05	638,812.03	Increase in SpEd costs
430 000 Instructional Service Payments	285,155.64	416,337.06	369,167.63	
490 000 Other Non-Program Transactions	666.56	799.14	800.00	
Subtotal Non-Program Transactions	1,185,603.90	1,050,889.25	1,008,779.66	
TOTAL EXPENDITURES & OTHER FINANCING USES	7,823,212.25	7,353,654.02	7,908,949.99	

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)				
900 000 Beginning Fund Balance	40,842.54	42,417.68	125,814.36	
900 000 Ending Fund Balance	42,417.68	125,814.36	125,814.36	
REVENUES & OTHER FINANCING SOURCES	7,943.14	192,970.77	222,400.00	
100 000 Instruction	3,484.39	100,379.91	192,000.00	old activity accounts
200 000 Support Services	2,883.61	9,194.18	10,400.00	
400 000 Non-Program Transactions	0.00	0.00	20,000.00	
TOTAL EXPENDITURES & OTHER FINANCING USES	6,368.00	109,574.09	222,400.00	

SPECIAL EDUCATION FUND (FUND 27)				
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22	
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	567,637.19	493,753.05	598,812.03	Zero fund 27
Intermediate Sources				
510 Transit of Aids	372.34	12,396.53	0.00	
Subtotal Intermediate Sources	372.34	12,396.53	0.00	
State Sources				
610 State Aid -- Categorical	151,622.00	144,125.00	120,000.00	
620 State Aid -- General	9,633.00	8,706.00	9,000.00	
690 Other Revenue	7,000.00	2,000.00	2,000.00	
Subtotal State Sources	168,255.00	154,831.00	131,000.00	
Federal Sources				
730 DPI Special Project Grants	129,901.48	134,976.17	163,632.00	
780 Other Federal Revenue Through State	28,038.58	30,234.98	30,000.00	
Subtotal Federal Sources	157,940.06	165,211.15	193,632.00	
TOTAL REVENUES & OTHER FINANCING SOURCES	894,204.59	826,191.73	923,444.03	

BUDGET ADOPTION 2021-22			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
150 000 Special Education Curriculum	600,274.10	526,859.58	708,014.41
Subtotal Instruction	600,274.10	526,859.58	708,014.41
<i>Support Sources</i>			
210 000 Pupil Services	52,269.27	50,461.59	58,479.00
220 000 Instructional Staff Services	59,375.23	66,743.70	74,135.49
250 000 Business Administration	17,552.66	19,004.22	27,959.13
290 000 Other Support Services	0.00	11,200.00	0.00
Subtotal Support Sources	129,197.16	147,409.51	160,573.62
<i>Non-Program Transactions</i>			
430 000 Instructional Service Payments	164,733.33	151,922.64	54,856.00
Subtotal Non-Program Transactions	164,733.33	151,922.64	54,856.00
TOTAL EXPENDITURES & OTHER FINANCING USES	894,204.59	826,191.73	923,444.03

Includes Speech

Increase in CESA services

Increase transportation costs

CESA service

No speech-Chileda

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	15,517.40	0.00	0.00
900 000 ENDING FUND BALANCES	0.00	0.00	500,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	815,538.00	825,700.00	1,326,350.00
281 000 Long-Term Capital Debt	829,600.00	825,700.00	665,000.00
400 000 Non-Program Transactions	1,455.40	0.00	161,350.00
TOTAL EXPENDITURES & OTHER FINANCING USES	831,055.40	825,700.00	826,350.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	3,043,108.53	147,357.36	169,251.52
900 000 Ending Fund Balance	147,357.36	169,251.52	209,751.52
TOTAL REVENUES & OTHER FINANCING SOURCES	162,094.17	40,522.12	40,500.00
200 000 Support Services	3,057,845.34	18,627.96	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,057,845.34	18,627.96	0.00

FOOD SERVICE FUND (FUND 50)			
900 000 Beginning Fund Balance	0.00	0.00	45,222.63
900 000 ENDING FUND BALANCE	0.00	45,222.63	60,367.21
TOTAL REVENUES & OTHER FINANCING SOURCES	383,723.51	412,883.60	417,970.00
200 000 Support Services	383,723.51	367,660.97	402,825.42
TOTAL EXPENDITURES & OTHER FINANCING USES	383,723.51	367,660.97	402,825.42

COMMUNITY SERVICE FUND (FUND 80)			
900 000 Beginning Fund Balance	17,496.58	12,703.23	12,703.23
900 000 ENDING FUND BALANCE	12,703.23	12,703.23	12,282.23
TOTAL REVENUES & OTHER FINANCING SOURCES	3,766.00	0.00	6,000.00
300 000 Community Services	8,559.35	0.00	6,421.00
TOTAL EXPENDITURES & OTHER FINANCING USES	8,559.35	0.00	6,421.00

* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

**COCHRANE-FOUNTAIN CITY SCHOOL DISTRICT
BREAKDOWN OF LOCAL LEVY FOR 2021-2022 SCHOOL BUDGET**

MUNICIPALITIES	EQUALIZED VALUATION 2020	EQUALIZED VALUATION 2021	PERCENT TAX LOAD 2021-2022	OPERATIONAL LEVY 2021-2022
Village - Cochrane	26,393,600	28,013,000	6.099710405	244,560.75
Town - Belvidere	52,587,927	53,852,770	11.726209313	470,148.64
Town - Buffalo	77,975,900	81,897,800	17.832894112	714,989.02
Town - Cross	41,978,637	43,467,838	9.464934984	379,485.49
Town - Lincoln	452,459	446,739	0.097275498	3,900.15
Town - Milton	59,062,800	62,364,700	13.579645503	544,460.00
Town - Montana	4,583,109	4,732,976	1.030585191	41,320.11
Town - Waumandee	30,130,042	31,624,711	6.886144959	276,091.93
City - Alma	88,941	94,977	0.020680834	829.17
City - Buffalo City	80,870,200	89,670,400	19.525443710	782,849.82
City - Fountain City	58,393,800	63,085,400	13.736574831	550,751.90
TOTALS	432,517,415	459,251,311	100%	4,009,383.00

TAX COMPARISON

SCHOOL YEAR	TAX YEAR	EQUALIZED VALUE	SCHOOL TAX	MILL RATE	POSTPONED TAX
1998-99	1998	155,536,493	1,927,718	12.39	762,377.38
1999-00	1999	173,049,625	1,832,500	10.59	720,707.32
2000-01	2000	191,310,631	1,981,139	10.36	786,465.79
2001-02	2001	214,101,639	2,071,227	9.67	800,416.37
2002-03	2002	224,464,907	2,215,334	9.86	850,132.94
2003-04	2003	241,095,604	2,343,441	9.72	894,851.99
2004-05	2004	249,539,394	2,572,400	10.31	989,514.76
2005-06	2005	283,568,812	2,252,588	7.94	865,004.46
2006-07	2006	301,987,992	2,506,567	8.30	970,126.00
2007-08	2007	328,120,397	2,836,077	8.64	1,099,614.54
2008-09	2008	347,815,719	2,945,640	8.47	1,179,145.77
2009-10	2009	354,640,223	3,365,203	9.49	1,376,839.10
2010-11	2010	353,945,304	3,337,807	9.43	1,350,017.67
2011-12	2011	349,919,658	3,337,110	9.53	1,330,195.29
2012-13	2012	339,599,103	3,337,353	9.82	1,297,780.57
2013-14	2013	344,822,015	3,384,180	9.81	1,296,126.84
2014-15	2014	352,735,345	3,457,120	9.80	1,310,568.63
2015-16	2015	375,114,478	3,538,879	9.43	1,351,368.03
2016-17	2016	386,785,792	3,631,768	9.39	1,387,059.60
2017-18	2017	400,464,695	3,601,180	8.99	1,345,703.89
2018-19	2018	413,553,742	3,689,918	8.92	1,395,751.96
2019-20	2019	423,877,646	4,093,855	9.65	1,550,876.53
2020-21	2020	432,517,415	4,036,285	9.33	1,459,102.53
2021-22	2021	459,251,311	4,009,383	8.73	(4)
2022-23	2022	(1)	(2)	(3)	

(1) Set by DOR and DPI in October 2022
(2) School tax set in October 2022

(3) Determined by Equalized Valuation as set in #1
(4) Unknown until 2021 taxes are paid in 2022

**COCHRANE-FOUNTAIN CITY SCHOOL DISTRICT
FOR TAX YEAR 2020**

Date: 10/19/2021

	TAX LEVY 2020-2021	JANUARY PAYMENT	DATE	FEBRUARY PAYMENT	DATE	TOTAL TAX RECEIVED TO: 2-28-21	LOTTERY CREDITS	TOTAL TAX RECEIVED TO: 6-30-21	POSTPONED BALANCE
Village - Cochrane	246,307.06	51,594.74	01/07/21	103,738.32	02/26/21	155,333.06	8,522.83	163,855.89	82,451.17
Town - Belvidere	490,754.48	148,886.95	01/11/21	150,827.50	02/26/21	299,714.45	11,666.29	311,380.74	179,373.74
Town - Buffalo	727,676.96	155,529.37	01/31/21	288,747.73	03/01/21	444,277.10	22,536.61	466,813.71	260,863.25
Town - Cross	391,747.79	87,616.60	01/11/21	147,921.47	02/26/21	235,538.07	8,203.90	243,741.97	148,005.82
Town - Lincoln	4,222.38	1,041.71	01/12/21	1,405.22	02/26/21	2,446.93	76.54	2,523.47	1,698.91
Town - Milton	551,178.49	122,395.27	01/13/21	211,239.03	02/26/21	333,634.30	16,838.08	350,472.38	200,706.11
Town - Montana	42,769.92	10,191.18	01/12/21	15,365.99	02/26/21	25,557.17	895.33	26,452.50	16,317.42
Town - Waumandee	281,175.81	35,596.69	01/13/21	131,841.43	02/26/21	167,438.12	7,344.80	174,782.92	106,392.89
City - Alma	830.00	164.72	01/08/21	339.06	02/26/21	503.78	24.38	528.16	301.84
City - Buffalo City	754,686.78	141,654.20	01/11/21	322,363.70	02/26/21	464,017.90	28,630.88	492,648.78	262,038.00
City - Fountain City	544,935.33	159,150.41	01/08/21	167,644.00	03/01/21	326,794.41	17,187.54	343,981.95	200,953.38
TOTALS	4,036,285.00	913,821.84		1,541,433.45		2,455,255.29	121,927.18	2,577,182.47	1,459,102.53

Fund 39 Debt Service 725,700.00

Payment in Lieu of Taxes/Refuge Revenue Sharing

MOBILE HOME TAXES: Jan-Dec

Fountain City
Cochrane
Buffalo City

	PILT	Refuge Sharing
Town of Cross	4,576.26	
Town of Milton	5,369.09	588.12
Town of Buffalo	270.63	7,108.74
Town of Belvidere		108.58
Total	10,215.98	7,805.44

4,213.31 TOTAL MOBILE HOME TAXES

Total PILT and Refuge Sharing 18,021.42

Est / Recert	School / CoMun Code	Dist #	Dist Type	School / Municipal Name	TID	TIDIN Equalized Value	TIDOUT Equalized Value	TIDOUT % To Total
	061155	0042	Reg	Cochrane-Fountain City				
	06004	0131	T	Belvidere		53,852,770	53,852,770	11.726209313
E	06006	0132	T	Buffalo		81,897,800	81,897,800	17.832894112
	06010	0134	T	Cross		43,467,838	43,467,838	9.464934984
	06018	0138	T	Lincoln		446,739	446,739	.097275498
	06022	0140	T	Milton		62,364,700	62,364,700	13.579645503
	06028	0143	T	Montana		4,732,976	4,732,976	1.030585191
	06034	0146	T	Waumandee		31,624,711	31,624,711	6.886144959
	06111	0147	V	Cochrane	Y	33,542,800	28,013,000	6.099710405
	06201	0149	C	Alma	Y	94,977	94,977	.020680834
	06206	0150	C	Buffalo City		89,670,400	89,670,400	19.525344371
	06226	0151	C	Fountain City		63,085,400	63,085,400	13.736574831
	Cochrane-Fountain City Totals					464,781,111	459,251,311	100.000

11 Taxation Districts