

TOMAH AREA SCHOOL DISTRICT



ANNUAL REPORT

ROBERT KUPPER LEARNING CENTER

October 21, 2024

Annual Meeting with Budget Hearing: 6:00 p.m.

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ELECTORS OF THE TOMAH AREA SCHOOL DISTRICT:

The 2024-2025 school year budget, with explanations and goals, is respectfully submitted for your review. It represents the financial plan for carrying out educational programs for the students of the district. The report covers expenditures and receipts in each fund for the fiscal year. The Board of Education recommends adoption of the proposed tax levy that is part of this budget.

Michael Gnewikow	President
Spencer Stephens	Vice President
Ricky Murray	Clerk
Susan Bloom	Treasurer
Teresa Devine	Director
James Newlun	Director
Catey Rice	Director

Dr. Charles M. Hanson	District Administrator
Michelle M. Clark	Business Manager

GLOSSARY OF DEPARTMENT OF PUBLIC INSTRUCTION TERMS FOR FUND 10 REVENUES AND EXPENDITURES

REVENUE TERMS

Taxes – property taxes and mobile home taxes

Non-Capital Sales – student resale accounts

School Activity Income – admissions to musicals, plays and athletic events

Interest on Investments – interest earned on investment of funds

Other Revenues, Local Sources – Donations such as Frank G. Andres Funds and

Thomas Earle Fund, rental income, students' fines

Transit of Aids from Intermediate Sources – State and Federal aid paid through CESA

Categorical State Aid – handicapped aid, transportation aid, library aid, driver's ed. aid

General State Aid – equalization aid

Impact Aid – Federal aid for Native American students and Government employees whose children live on Federal property

Special Projects Grants – competitive Federal grants, i.e. School-to-Work & Drug Free Schools

ECIA, Title I and VI – Federal entitlement grants (often based on low income)

Compensation, Fixed Assets – reimbursement for sale or loss of fixed assets

Adjustments – insurance dividends

EXPENDITURE TERMS

Undifferentiated Curriculum – Elementary Education

Regular Curriculum – Art, English, Foreign Language, Math, Music, Social Studies, Science

Vocational Curriculum – Business Education, Family & Consumer Science, Technology Education

Physical Curriculum – Health, Exercise and Sport Science

Special Education Curriculum – Special Education

Co-Curricular Activities – Clubs, Athletics, Marching Band, Music Production, National Honor Society

Special Needs – Gifted & Talented, Non-Special Education Homebound, School-Age Parent

Support Services – Pupil Services, Social Worker, Attendance, Guidance, Nursing, Psychological Services, Speech

Instructional Staff Services – Curriculum, Library Media

General Administration – Board of Education, District Administrator

School Building Administration – Building Principals

Business Administration – Fiscal (Budgeting, Payroll, Auditing), Operation, Construction, Maintenance, Transportation

Central Services – Staff Accounting, Staff Training, Data Processing

Insurance & Judgments – Liability Insurance

Debt Service – Operational Debt

Other Support Services – CESA General Administration, Early Retirement Benefits

Non-Program Transactions – Other non-program transactions

**TOMAH AREA SCHOOL DISTRICT
UNAUDITED TREASURER'S REPORT - 2023-2024**

8/23/2024

GENERAL FUND - 10

Revenues & Other Financing Sources

Operating Transfer In	\$ -
Local Sources	\$ 14,698,357.79
Inter-District	\$ 831,621.61
Intermediate	\$ 50,279.47
State	\$ 25,351,656.97
Federal	\$ 3,283,957.76
Other	\$ 960,979.88

TOTAL \$ 45,176,853.48

Expenditures & Other Financing Uses

Instruction	\$ 19,689,693.24
Support	\$ 18,008,725.68
Interfund Transfer to Fund 27	\$ 4,504,229.20
Interfund Transfer to Fund 46	\$ 653,674.66
Interfund Transfer to Fund 50	\$ 1,241.64
Non-Program Transactions	\$ 2,319,599.77

TOTAL \$ 45,177,164.19

Restricted Fund Balance	\$ 84,249.10
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ 8,277,758.19
Beginning Equity Fund Balance	\$ 8,362,007.29

Change in Fund Balance

Restricted Fund Balance	\$ 57,575.06
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ (57,885.77)
Net Change in Fund Balance	\$ (310.71)

Restricted Fund Balance	\$ 141,824.16
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ 8,219,872.42
Ending Equity Fund Balance	\$ 8,361,696.58

EXPENDABLE AND NON EXPENDABLE GIFTS - 21

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 998,770.63

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 775,326.16

*Beginning Fund Balance	\$ 844,068.16
Difference	\$ 223,444.47
*Ending Fund Balance	\$ 1,067,512.63

SPECIAL EDUCATION - 27

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 7,546,698.92

Expenditures & Other Financing Uses

Instruction	\$ 5,776,439.43
Support	\$ 1,296,797.38
Non Program Transactions	\$ 473,462.11

\$ 7,546,698.92

TOTAL EXPENDITURES & OTHER FINANCING USES.....

*Beginning Fund Balance \$ -

Difference \$ -

*Ending Fund Balance \$ -

NATIVE AMERICAN - 29

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	29,646.00
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	29,646.00

*Beginning Fund Balance	\$	(0.32)
Difference	\$	-
*Ending Fund Balance	\$	(0.32)

DEBT SERVICE FUND - 30

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	1,012.89
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	-

*Beginning Fund Balance	\$	90,862.88
Difference	\$	1,012.89
*Ending Fund Balance	\$	91,875.77

LONG TERM CAPITAL IMPROVEMENTS FUND - 46

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	664,214.17
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	-

*Beginning Fund Balance	\$	4,453,270.65
Difference	\$	664,214.17
*Ending Fund Balance	\$	5,117,484.82

FOOD SERVICE FUND - 50

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	1,945,094.55
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	2,044,950.13

*Beginning Fund Balance	\$	446,298.46
Difference	\$	(99,855.58)
*Ending Fund Balance	\$	346,442.88

EXPENDABLE & NON-EXPENDABLE TRUSTS - FUND 72

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	-
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	-

*Beginning Fund Balance	\$	-
Difference	\$	-
*Ending Fund Balance	\$	-

EMPLOYEE TRUST FUND - FUND 73

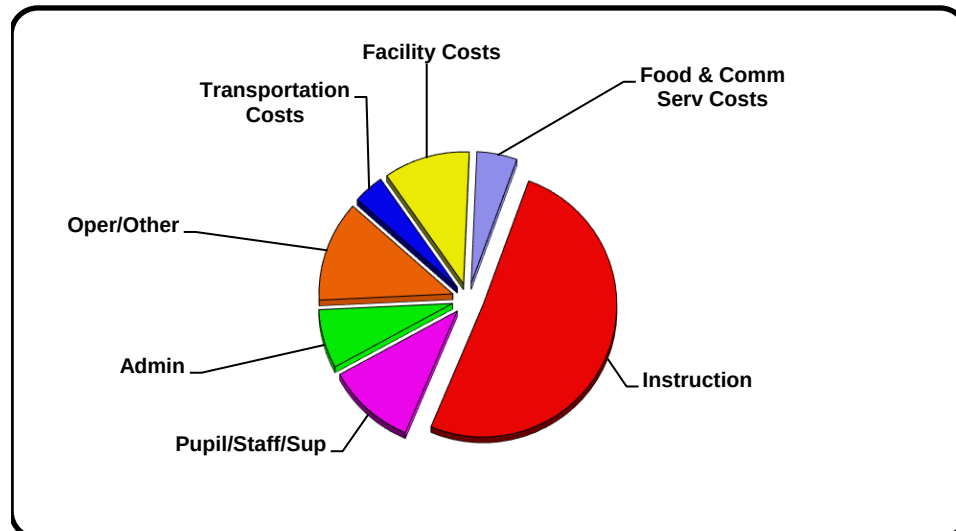
TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	621,165.69
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	526,826.29

*Beginning Fund Balance	\$	938,504.89
Difference	\$	94,339.40
*Ending Fund Balance	\$	1,032,844.29

All figures are unaudited at this time. The annual audit is being conducted by Tostrud & Temp, S.C. and will be presented to the Board of Education at a Regular School Board Meeting.

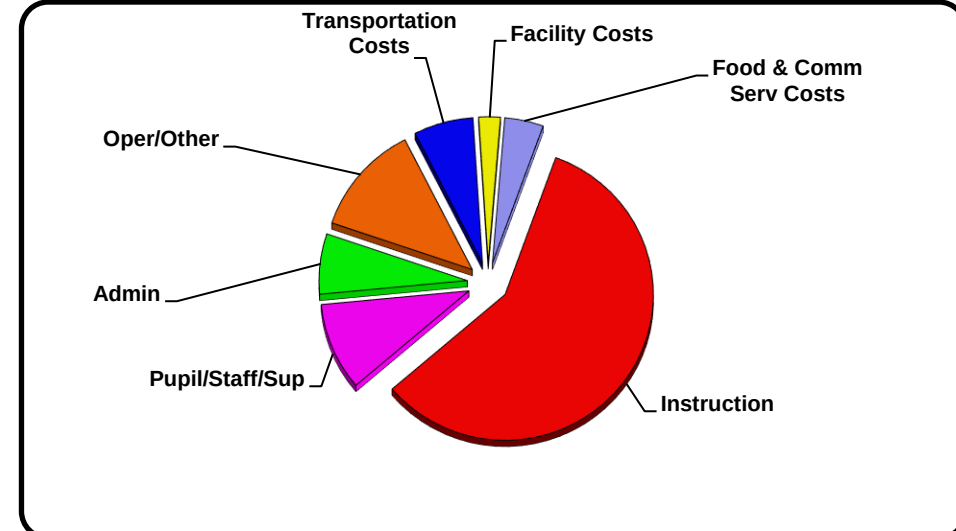
Multi-District Comparative Cost Comparison Using Audited 2022-23 Annual Data *

STATE TOTALS



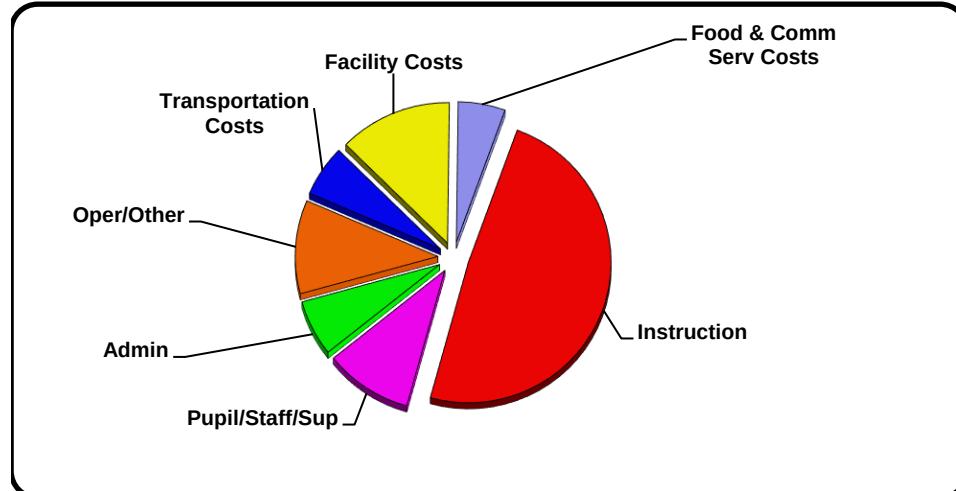
Membership	831,037	Total Cost	% of Total	Cost Per Memb
Instruction		\$7,251,888,294	50.8%	\$8,726
Pupil/Staff/Support		\$1,526,134,864	10.7%	\$1,836
Admin		\$1,031,628,648	7.2%	\$1,241
Oper/Other		\$1,758,109,593	12.3%	\$2,116
Transportation Costs		\$530,581,193	3.7%	\$638
Facility Costs		\$1,484,766,140	10.4%	\$1,787
Food & Comm Serv Costs		\$695,568,551	4.9%	\$837
TOTALS		\$14,278,677,284	100.0%	\$17,182

Tomah Area



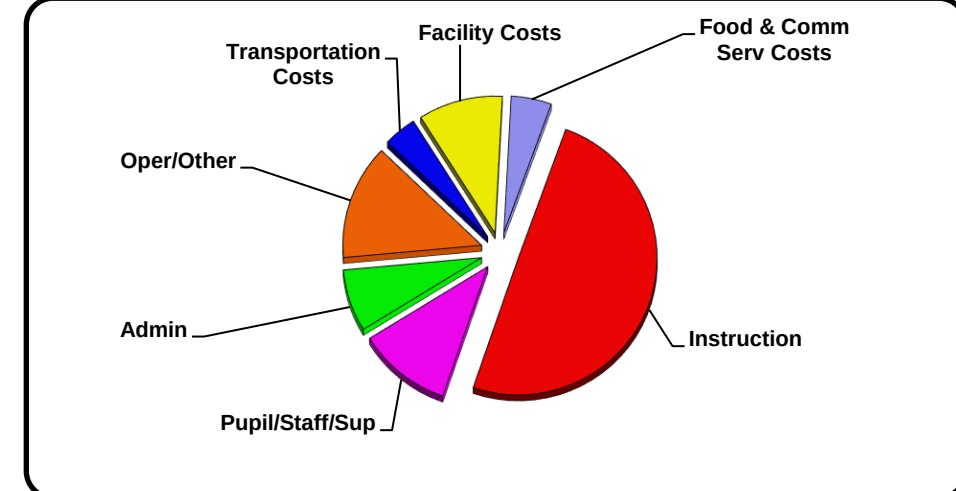
Membership	3,181	Total Cost	% of Total	Cost Per Memb
Instruction		\$25,660,922	58.2%	\$8,067
Pupil/Staff/Support		\$4,287,682	9.7%	\$1,348
Admin		\$2,947,889	6.7%	\$927
Oper/Other		\$5,424,486	12.3%	\$1,705
Transportation Costs		\$2,856,756	6.5%	\$898
Facility Costs		\$1,037,835	2.4%	\$326
Food & Comm Serv Costs		\$1,864,237	4.2%	\$586
TOTALS		\$44,079,807	100.0%	\$13,857

Sparta Area



Membership	3,219	Total Cost	% of Total	Cost Per Memb
Instruction		\$25,267,568	48.8%	\$7,850
Pupil/Staff/Support		\$5,166,645	10.0%	\$1,605
Admin		\$3,343,182	6.5%	\$1,039
Oper/Other		\$5,574,008	10.8%	\$1,732
Transportation Costs		\$3,052,572	5.9%	\$948
Facility Costs		\$6,652,652	12.8%	\$2,067
Food & Comm Serv Costs		\$2,773,370	5.4%	\$862
TOTALS		\$51,829,998	100.0%	\$16,101

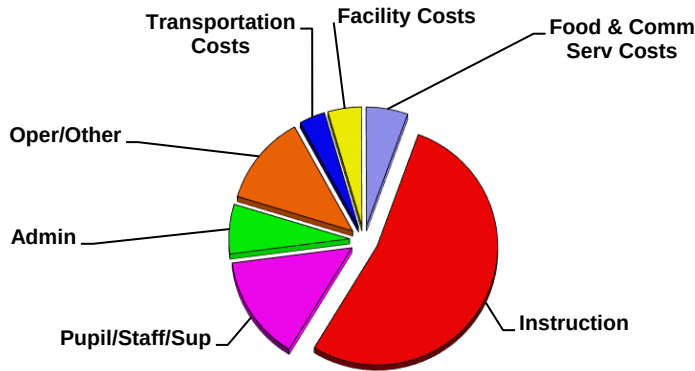
Black River Falls



Membership	1,703	Total Cost	% of Total	Cost Per Memb
Instruction		\$15,423,492	49.7%	\$9,057
Pupil/Staff/Support		\$3,397,592	11.0%	\$1,995
Admin		\$2,279,207	7.3%	\$1,338
Oper/Other		\$4,218,617	13.6%	\$2,477
Transportation Costs		\$1,191,983	3.8%	\$700
Facility Costs		\$3,052,226	9.8%	\$1,792
Food & Comm Serv Costs		\$1,463,603	4.7%	\$859
TOTALS		\$31,026,720	100.0%	\$18,219

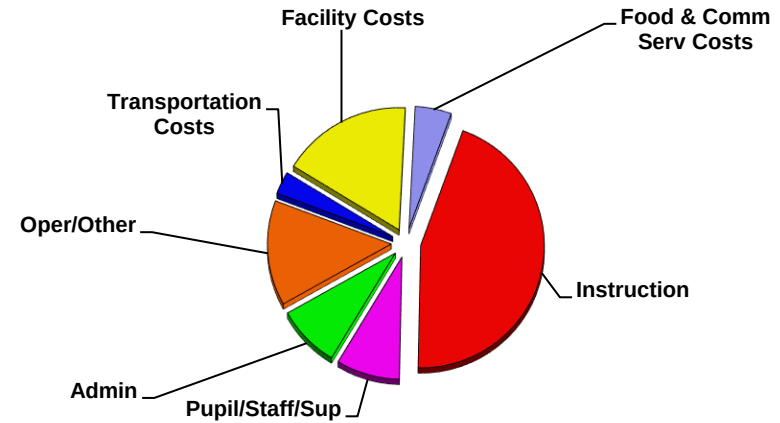
* Beginning with 2012-13, data for the Norris School District, a K-12 reform school, is excluded.

La Crosse



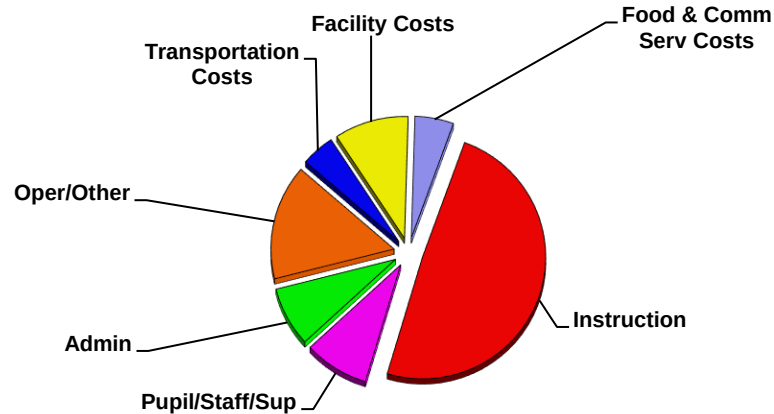
Membership	6,173	Total Cost	% of Total	Cost Per Memb
Instruction		\$57,635,598	53.2%	\$9,337
Pupil/Staff/Support		\$15,446,522	14.2%	\$2,502
Admin		\$7,309,576	6.7%	\$1,184
Oper/Other		\$13,326,509	12.3%	\$2,159
Transportation Costs		\$3,745,773	3.5%	\$607
Facility Costs		\$4,885,510	4.5%	\$791
Food & Comm Serv Costs		\$6,087,762	5.6%	\$986
TOTALS		\$108,437,249	100.0%	\$17,566

Mauston



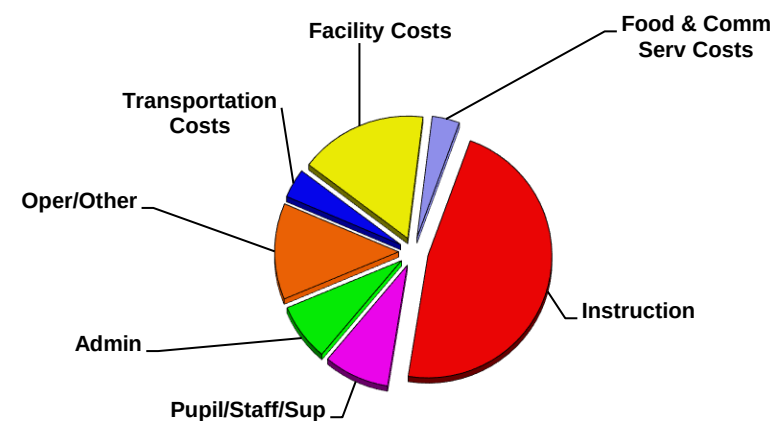
Membership	1,410	Total Cost	% of Total	Cost Per Memb
Instruction		\$12,047,637	44.8%	\$8,544
Pupil/Staff/Support		\$2,233,697	8.3%	\$1,584
Admin		\$2,213,021	8.2%	\$1,570
Oper/Other		\$3,737,616	13.9%	\$2,651
Transportation Costs		\$802,285	3.0%	\$569
Facility Costs		\$4,594,695	17.1%	\$3,259
Food & Comm Serv Costs		\$1,279,546	4.8%	\$907
TOTALS		\$26,908,498	100.0%	\$19,084

West Salem



Membership	1,836	Total Cost	% of Total	Cost Per Memb
Instruction		\$14,500,164	49.1%	\$7,898
Pupil/Staff/Support		\$2,518,466	8.5%	\$1,372
Admin		\$2,339,610	7.9%	\$1,274
Oper/Other		\$4,512,341	15.3%	\$2,458
Transportation Costs		\$1,296,067	4.4%	\$706
Facility Costs		\$2,879,554	9.7%	\$1,568
Food & Comm Serv Costs		\$1,501,660	5.1%	\$818
TOTALS		\$29,547,862	100.0%	\$16,094

Bangor



Membership	629	Total Cost	% of Total	Cost Per Memb
Instruction		\$5,271,080	47.0%	\$8,380
Pupil/Staff/Support		\$959,981	8.6%	\$1,526
Admin		\$852,222	7.6%	\$1,355
Oper/Other		\$1,426,614	12.7%	\$2,268
Transportation Costs		\$434,649	3.9%	\$691
Facility Costs		\$1,869,971	16.7%	\$2,973
Food & Comm Serv Costs		\$402,706	3.6%	\$640
TOTALS		\$11,217,224	100.0%	\$17,833

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

2024-2025 Budget Assumptions

Salary and Fringe Assumptions

- ☐ Total Compensation for All Staff
 - ☐ Step Movement Included for All Staff
- ☐ Health Insurance Premium
- ☐ Dental Insurance
- ☐ WRS (Wisconsin Retirement System)
- ☐ Retiree Insurance
- ☐ Positions Funded with ESSER Funds

Revenue Assumptions

- ☐ Operational Referendum
- ☐ \$325 Increase on the Revenue Limit for FTE (Full-Time Equivalent) Student
- ☐ Increased Common School Library Funds
- ☐ Ending of ESSER III Available Funds
- ☐ Reduced Title One Funds

Expense Assumptions

- ☐ Inflationary Costs
- ☐ Staffing
 - ☐ Instructional and SEL (Social Emotional Learning) Coaches
- ☐ Building Budgets
- ☐ Co-Curricular Costs

Wisconsin State Budget Assumptions

- ☐ State Surplus
- ☐ Many Asks for Funds

Year	Reduction/ Addition Amounts	Major Teaching/Program Reduction/Additions
2008-09	\$219,098	Addition of 3 Special Education Teachers and 1 Kindergarten Teacher
2009-10	\$99,787	Elimination of 1 Guidance Position, 1 Special Education Teacher, and .5 Bookkeeper and Addition of 4K (\$312,000)
2010-11	(\$58,094)	Elimination of 3.75 Reg Ed Teachers and 1 Special Education and Addition of 4 Regular Education Teachers
2011-12	(\$657,225)	Elimination of 9 Regular Education Teachers and Addition of 3 Special Education Teachers
2012-13	(\$40,670)	Elimination of 2 Regular Education Teachers and 2 Special Education Teachers and the Addition of 1 Regular Education Teacher and 2 Special Education Teachers
2013-14	\$86,720	Elimination of 1 Regular Education Teacher and 1 Special Education Teacher and the addition of \$153,000 for Speech Program Software and additional Support Staff
2014-15	(\$274,663)	Reductions = TAG Coordinator, Special Ed. Staff Member, Family and Consumer Ed. Teacher, PE Teacher, Alt. Ed. Teacher, District Office Aide, Alt. Ed. Aide. Additions = Special Ed. Teacher and 4 Education Aides.
2015-16	(\$61,042)	Reduction = Social Worker, TMS Computer Teacher, PE Position, 2nd Grade Teacher, TMS Office Position. Additions = 2 Montessori Teachers, 2 Montessori Assistants and PBIS Assistant.
2016-17	\$421,195	Reduction = 4K Teacher at Oakdale. Additions = 5th Grade Teacher LaGrange, ID Teacher LaGrange, TAMS Secretary, 2 Cert Aides LaGrange, 4K Aide Lemonweir, Regular Ed Aide TMS, Reg Ed Aide Miller, EBD Aide TMS
2017-18	\$258,545	Reduction = 5 Reading Teachers, 1 German Teacher Additions = 2 Special Ed Teachers, 1 Early Childhood Teacher, 1 Guidance, 2 Instructional Coaches, 5 Certified Aides, 1 Science Teacher, 1 Montessori Teacher
2018-19	\$665,824	Reduction = 0 Additions = 1 Social Worker. 1 Band Teacher, 1 2nd Grade Teacher, 2 Special Ed Teachers, 1 4K Teacher, 1 School Psych, 1 Grounds Keeper, 5 Regular/Certified Aides
2019-20	\$587,500	Reductions = 1 3rd Grade Teacher Additions = 1 Speech Pathologist, 5 Special Ed Teachers, 2 Guidance Counselors, 1 4K Teacher, 2 Alt Ed Teachers, 1 Principal
2020-21	\$260,250	Reductions = 0 Additions = 1 Montessori Teacher, 1 Speech and Language Teacher, 4.5 Certified Aides
2021-22	\$585,000	Reductions = 0 Additions = 5 Virtual Teachers, 1 ELL Teacher, 1 Math Teacher, 1 Special Ed Teacher
2022-23	\$552,076	Reductions = 5 Virtual Teachers Additions = 1 School Psych, 1 Physical Therapist, 1 Dean of Students, 1 Interventionist, 1 5th Grade Teacher, 6 Daily Substitute Teachers, 4 Certified Aides, 1 Regular Ed Aide
2023-24	(\$102,674)	Reductions = 2 Elementary Grade Level Teachers, 1 Technology Teacher, 1 Instructional Coach Additions = 1 EL Teacher and Support Staff, 1 Technology Professional Position
2024-25	(\$153,392)	Additions = 2 Secondary Coaching Positions, 1 SEL Coordinator

CITIZEN’S GUIDE TO UNDERSTANDING THE 2024-2025 PROPOSED BUDGET FOR THE TOMAH AREA SCHOOL DISTRICT

The preceding pages showing undifferentiated curriculum, regular curriculum, vocational curriculum, etc. follows the Department of Public Instruction’s recommended format. The following pages detailing the proposed budget are the same pages received by the Board of Education during the budget hearing process. Budgets are shown by building and department rather than by function.

Proposed 2024-2025 Budget As Required by DPI

BUDGET ADOPTION 2024 - 2025			
GENERAL FUND (FUND 10)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
Beginning Fund Balance (Account 930 000)	8,030,113.44	8,362,007.29	8,361,696.58
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	8,362,007.29	8,361,696.58	8,361,696.58
REVENUES & OTHER FINANCING SOURCES			
<i>Local Sources</i>			
210 Taxes	\$12,360,914.54	\$14,362,359.90	\$13,105,132.00
240 Payments for Services	\$29,434.19	\$25,248.72	\$8,500.00
260 Non-Capital Sales	\$38,980.14	\$36,548.10	\$21,500.00
270 School Activity Income	\$74,874.40	\$87,103.69	\$48,600.00
280 Interest on Investments	\$78,737.71	\$162,918.44	\$120,010.00
290 Other Revenue, Local Sources	\$18,406.24	\$24,178.94	\$11,400.00
Subtotal Local Sources	12,601,347.22	14,698,357.79	13,315,142.00
<i>Other School Districts Within Wisconsin</i>			
310 Transit of Aids	\$805.59	\$578.58	\$0.00
340 Payments for Services	\$782,082.54	\$831,043.03	\$800,000.00
Subtotal Other School Districts within Wisconsin	782,888.13	831,621.61	800,000.00
<i>Intermediate Sources</i>			
510 Transit of Aids	\$2,993.78	\$37,260.39	\$55,000.00
590 Other Intermediate Sources	\$0.00	\$13,019.08	\$0.00
Subtotal Intermediate Sources	2,993.78	50,279.47	55,000.00
<i>State Sources</i>			
610 State Aid -- Categorical	\$369,836.87	\$477,907.01	\$379,274.00
620 State Aid -- General	\$20,810,195.00	\$21,885,997.00	\$24,993,010.00
630 DPI Special Project Grants	\$100,126.19	\$170,965.16	\$97,000.00
660 Other State Revenue Through Local Units	\$9,648.26	\$9,999.69	\$7,500.00
690 Other Revenue	\$3,249,642.77	\$2,806,788.11	\$2,988,800.00
Subtotal State Sources	24,539,449.09	25,351,656.97	28,465,584.00
<i>Federal Sources</i>			
710 Federal Aid - Categorical	\$34,359.00	\$35,387.98	\$0.00
720 Impact Aid	\$200,275.00	\$256,374.00	\$125,000.00
730 DPI Special Project Grants	\$1,623,484.94	\$2,282,811.44	\$762,820.19
750 IASA Grants	\$626,796.89	\$634,524.60	\$719,698.59
780 Other Federal Revenue Through State	\$431,725.51	\$74,859.74	\$0.00
790 Other Federal Revenue - Direct	\$87,098.42	\$0.00	\$0.00
Subtotal Federal Sources	3,003,739.76	3,283,957.76	1,607,518.78
<i>Other Financing Sources</i>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	\$33,007.00	\$75,450.00	\$6,000.00
870 Long-Term Obligations	\$0.00	\$451,613.79	\$0.00
Subtotal Other Financing Sources	33,007.00	527,063.79	6,000.00
<i>Other Revenues</i>			
960 Adjustments	\$222,276.69	\$7,477.13	\$36,000.00
970 Refund of Disbursement	\$179,154.30	\$417,376.70	\$148,920.00
990 Miscellaneous	\$17,903.30	\$9,062.26	\$6,000.00
Subtotal Other Revenues	419,334.29	433,916.09	190,920.00
TOTAL REVENUES & OTHER FINANCING SOURCES	41,382,759.27	45,176,853.48	44,440,164.78
EXPENDITURES & OTHER FINANCING USES			
<i>Instruction</i>			
110 000 Undifferentiated Curriculum	\$8,132,721.60	\$8,434,597.74	\$9,130,976.00
120 000 Regular Curriculum	\$7,421,365.64	\$8,156,041.51	\$8,023,345.39
130 000 Vocational Curriculum	\$1,063,172.14	\$1,191,056.77	\$1,178,155.16
140 000 Physical Curriculum	\$831,195.87	\$897,123.44	\$941,186.66
160 000 Co-Curricular Activities	\$582,946.47	\$864,299.83	\$881,925.52
170 000 Other Special Needs	\$90,024.74	\$146,573.95	\$157,271.22
Subtotal Instruction	18,121,426.46	19,689,693.24	20,312,859.95
<i>Support Sources</i>			
210 000 Pupil Services	\$1,129,293.81	\$1,125,276.10	\$1,397,772.43
220 000 Instructional Staff Services	\$2,082,432.54	\$2,583,871.65	\$2,241,712.54
230 000 General Administration	\$451,437.45	\$421,271.00	\$565,738.49
240 000 School Building Administration	\$1,785,218.41	\$1,903,227.05	\$2,096,510.37
250 000 Business Administration	\$7,849,361.32	\$9,921,925.68	\$7,601,159.40
260 000 Central Services	\$154,449.87	\$121,392.08	\$132,400.00
270 000 Insurance & Judgments	\$480,313.94	\$418,791.35	\$422,476.35

280 000 Debt Services	\$60,074.18	\$76,981.55	\$75,200.00
290 000 Other Support Services	\$1,251,581.78	\$1,435,989.22	\$1,553,633.34
Subtotal Support Sources	15,244,163.30	18,008,725.68	16,086,602.92
Non-Program Transactions			
410 000 Inter-fund Transfers	\$5,738,919.92	\$5,159,145.50	\$5,393,575.58
430 000 Instructional Service Payments	\$1,868,461.84	\$2,285,998.38	\$2,458,466.33
490 000 Other Non-Program Transactions	\$77,893.90	\$33,601.39	\$188,660.00
Subtotal Non-Program Transactions	7,685,275.66	7,478,745.27	8,040,701.91
TOTAL EXPENDITURES & OTHER FINANCING USES	41,050,865.42	45,177,164.19	44,440,164.78
SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
900 000 Beginning Fund Balance	742,108.72	844,068.16	1,067,512.63
900 000 Ending Fund Balance	844,068.16	1,067,512.63	1,067,512.63
REVENUES & OTHER FINANCING SOURCES	\$748,472.22	\$1,028,416.63	\$31,123.38
100 000 Instruction	\$521,572.23	\$542,172.54	\$0.00
200 000 Support Services	\$98,969.71	\$229,375.64	\$31,123.38
400 000 Non-Program Transactions	\$25,970.84	\$33,423.98	\$0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	646,512.78	804,972.16	31,123.38
SPECIAL EDUCATION FUND (FUND 27)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
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	\$4,423,691.18	\$4,504,229.20	\$5,393,575.58
Intermediate Sources			
510 Transit of Aids	\$3,382.15	\$1,513.49	\$1,500.00
Subtotal Intermediate Sources	3,382.15	1,513.49	1,500.00
State Sources			
610 State Aid -- Categorical	\$1,805,244.26	\$2,073,436.00	\$2,071,807.90
690 Other Revenue	\$1,910.82	\$31,452.82	\$35,000.00
Subtotal State Sources	1,807,155.08	2,104,888.82	2,106,807.90
Federal Sources			
730 DPI Special Project Grants	\$769,535.93	\$712,633.80	\$871,718.01
780 Other Federal Revenue Through State	\$244,017.94	\$223,433.61	\$250,000.00
Subtotal Federal Sources	1,013,553.87	936,067.41	1,121,718.01
TOTAL REVENUES & OTHER FINANCING SOURCES	7,247,782.28	7,546,698.92	8,623,601.49
EXPENDITURES & OTHER FINANCING USES			
Instruction			
150 000 Special Education Curriculum	\$5,249,564.22	\$5,765,703.88	\$6,524,547.88
170 000 Other Special Needs	\$9,951.01	\$10,735.55	\$11,179.71
Subtotal Instruction	5,259,515.23	5,776,439.43	6,535,727.59
Support Sources			
210 000 Pupil Services	\$708,056.55	\$697,537.18	\$825,012.54
220 000 Instructional Staff Services	\$316,913.00	\$324,857.01	\$379,187.77
250 000 Business Administration	\$286,716.08	\$269,540.81	\$424,208.07
260 000 Central Services	\$3,252.22	\$3,562.38	\$15,000.00
270 000 Insurance & Judgments	\$1,300.00	\$1,300.00	\$0.00
Subtotal Support Sources	1,316,237.85	1,296,797.38	1,643,408.38
Non-Program Transactions			
430 000 Inter-fund Transfers	\$672,029.20	\$473,462.11	\$444,465.52
TOTAL EXPENDTURES & OTHER FINANCING USES	7,247,782.28	7,546,698.92	8,623,601.49
DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
900 000 Beginning Fund Balance	90,215.80	90,862.88	91,875.77
900 000 ENDING FUND BALANCES	90,862.88	91,875.77	91,875.77
CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
900 000 Beginning Fund Balance	3,134,471.25	4,453,270.65	5,117,484.82
900 000 Ending Fund Balance	4,453,270.65	5,117,484.82	5,117,484.82
TOTAL REVENUES & OTHER FINANCING SOURCES	1,318,799.40	664,214.17	0.00
FOOD SERVICE FUND (FUND 50)	Audited 2022 - 2023	Unaudited 2023 - 2024	Budget 2024 - 2025
900 000 Beginning Fund Balance	536,744.13	446,298.46	346,442.88
900 000 ENDING FUND BALANCE	446,298.46	346,442.88	81,860.14
TOTAL REVENUES & OTHER FINANCING SOURCES	\$1,773,791.80	\$1,945,094.55	\$1,881,200.00
200 000 Support Services	1864237.47	2044950.13	2145782.74
TOTAL EXPENDITURES & OTHER FINANCING USES	11 1,864,237.47	2,044,950.13	2,145,782.74

2024-2025 Summary of Revenues and Expenses

Summary Revenues and Expenses	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
Total Fund 10 Revenues	\$43,703,015	\$44,360,318	\$44,780,532	\$44,440,165	\$79,847	0.18%
Total Fund 10 Expenses	\$43,703,015	\$44,360,318	\$44,724,035	\$44,440,165	\$79,846	0.18%
Difference	\$0	\$0	\$56,497	\$0	\$0	-100.00%
Total Fund 10 Revenues Less Grants	\$40,212,613	\$40,928,070	\$41,475,215	\$42,957,646	\$2,029,576	4.96%
Total Fund 10 Expenditures Less Grants	\$40,212,613	\$40,928,070	\$41,418,717	\$42,957,646	\$2,029,576	4.96%
Difference	\$0	\$0	\$56,497	\$0	\$0	
Total Fund 10 Revenues - Grants	\$3,490,402	\$3,432,248	\$3,305,317	\$1,482,519	(\$1,949,729)	-57.03%
Total Fund 10 Expenditures - Grants	\$3,490,402	\$3,432,248	\$3,305,317	\$1,482,519	(\$1,949,730)	-57.12%
Difference	\$0	\$0	\$0	\$0	\$0	
Total Fund 27 Revenues	\$7,938,370	\$7,938,370	\$7,339,769	\$8,623,601	\$685,231	8.63%
Total Fund 27 Expenses	\$7,938,370	\$7,938,370	\$7,339,769	\$8,623,601	\$685,231	8.63%
Difference	\$0	\$0	\$0	\$0	\$0	
Total Fund 27 Revenues Less Grants	\$7,018,096	\$7,018,096	\$6,638,931	\$7,751,883	\$733,788	10.46%
Total Fund 27 Expenses Less Grants	\$7,018,096	\$7,018,096	\$6,638,931	\$7,751,883	\$733,788	10.46%
Difference	\$0	\$0	\$0	\$0	\$0	
Total Fund 27 Revenue Grants Only	\$920,274	\$920,274	\$700,838	\$871,718	(\$48,556)	-5.28%
Total Fund 27 Expenses Grant Only	\$920,274	\$920,274	\$700,838	\$871,718	(\$48,556)	-5.28%
Difference	\$0	\$0	\$0	\$0	\$0	

Revenues

Account	Description	Beginning Budget 2023-2024	October Budget 2023- 2024	April Budget 2023- 2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
Fund 10							
10-800-211-000000-000	Property Tax - Current Year Lev	\$ 13,589,120	\$ 14,326,330	\$ 14,326,330	\$ 13,067,132	\$ (1,259,198)	-8.8%
10-800-213-000000-000	Mobile Home Tax	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ -	0%
10-800-241-000000-000	General Tuition - Individual Paid		\$ 1,000	\$ 142	\$ 1,000	\$ -	0%
10-800-249-000000-000	Transportation Fees	\$ 7,500	\$ 7,500	\$ 28,844	\$ 7,500	\$ -	0%
10-400-262-000000-000	THS Supply Resale	\$ 5,500	\$ 5,500	\$ -	\$ 5,500	\$ -	0%
10-800-262-000000-000	Supply Resale	\$ 10,000	\$ 10,000	\$ 6,623	\$ 10,000	\$ -	0%
10-300-263-000000-000	Non-Capital Sales Resale Agriculture			\$ 15,349	\$ -	\$ -	100%
10-400-263-000000-000	Educational Program Sales	\$ 6,000	\$ 6,000	\$ 9,332	\$ 6,000	\$ -	0%
10-800-264-000000-000	Non-Capital Surplus Property Sales			\$ 2,379	\$ -	\$ -	0%
10-300-270-000000-000	Admissions - Middle School	\$ 1,600	\$ 1,600	\$ -		\$ (1,600)	-100%
10-100-270-000000-000	Admissions - Elementary	\$ -	\$ -	\$ -	\$ 1,600	\$ 1,600	100%
10-100-271-000000-000	Elementary Co-Curricular Admis	\$ 2,000	\$ 2,000	\$ 3,094	\$ 2,000	\$ -	0%
10-400-271-000000-000	THS Co-Curricular Admissions	\$ 45,000	\$ 45,000	\$ 79,701	\$ 45,000	\$ -	0%
10-800-280-000000-000	Earnings on Investments	\$ 40,000	\$ 100,000	\$ 162,422	\$ 120,000	\$ 20,000	20%
10-800-281-000000-000	Interest on Investment - Short Term Borrowing			\$ 15	\$ -	\$ -	
10-800-282-000000-000	Interest - Retirement Acct LGIP	\$ 10	\$ 10	\$ 6	\$ 10	\$ -	0%
10-800-291-000000-000	Gifts			\$ 5,000	\$ -	\$ -	
10-100-292-000000-000	Student Fees			\$ 340	\$ -	\$ -	
10-800-292-000000-000	Student Fees			\$ 135	\$ -	\$ -	
10-800-293-000000-000	Rentals	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ -	0%
10-800-295-000000-000	Summer School Enrichment Supply Fees			\$ -	\$ 600	\$ 600	
10-300-297-000000-000	Student Fines - Middle School	\$ 100	\$ 100	\$ -	\$ -	\$ (100)	-100%
10-400-297-000000-000	Student Fines - Senior High Sch	\$ 1,200	\$ 1,200	\$ 100	\$ 100	\$ (1,100)	-91.7%
10-100-297-000000-000	Student Fines - Elementary			\$ 350	\$ 1,200	\$ 1,200	
10-800-297-000000-000	Student Fines - District-Wide	\$ 5,000	\$ 5,000	\$ 11,453	\$ 5,000	\$ -	0%
	Source: 2??	\$ 13,756,530	\$ 14,553,740	\$ 14,696,003	\$ 13,315,142	\$ (1,238,598)	-8.5%
10-800-315-000000-000	State Aid Transit from School Districts		\$ -	\$ 579	\$ -	\$ -	
10-800-345-000000-000	General Tuition - Open Enrollme	\$ 808,274	\$ 835,120	\$ 821,982	\$ 800,000	\$ (35,120)	-4.2%
	Source: 3??	\$ 808,274	\$ 835,120	\$ 822,561	\$ 800,000	\$ (35,120)	-4.2%
10-800-515-000000-000	State Aid Transit from Intermedi	\$ 55,000	\$ 55,000	\$ 36,936	\$ 55,000	\$ -	0%
10-800-517-000000-000	Federal Aid Transit from Interme	\$ -	\$ 5,649	\$ 324	\$ -	\$ (5,649)	
	Source: 5??	\$ 55,000	\$ 60,649	\$ 37,260	\$ 55,000	\$ (5,649)	-9.3%
10-800-612-000000-000	Transportation Aid	\$ 135,000	\$ 135,000	\$ 196,015	\$ 135,000	\$ -	0.0%
10-800-613-000000-000	Library Aid	\$ 195,000	\$ 195,000	\$ 244,274	\$ 244,274	\$ 49,274	25.3%
10-800-619-000000-000	Other Categorical Aid		\$ -	\$ 1,115	\$ -	\$ -	
10-800-621-000000-000	Equalization Aid	\$ 22,298,192	\$ 21,885,997	\$ 21,885,997	\$ 24,993,010	\$ 3,107,013	14.2%
10-800-630-000000-000	Special Projects Grant (Educator Effective)			\$ 20,400	\$ -	\$ -	
10-800-630-000000-000	Special Projects Grant (Fast Fo	\$ -	\$ 13,333	\$ -	\$ -		
10-800-630-000000-297	School Based Mental Health Services			\$ 97,024	\$ 97,000		
10-800-660-000000-000	State Revenue through Local Ur	\$ 7,500	\$ 7,500	\$ 10,000	\$ 7,500	\$ -	0.0%
10-800-691-000000-000	Exempt Computer Aid	\$ 163,965	\$ 163,965	\$ 163,965	\$ 437,116	\$ 273,151	166.6%
10-800-695-000000-000	Per Pupil Aid	\$ 2,283,876	\$ 2,295,748	\$ 2,295,006	\$ 2,301,684	\$ 5,936	0%
10-800-696-000000-000	High Cost Transportation Aid	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	0%
10-800-699-000000-000	Other State Revenue			\$ 116,208	\$ -	\$ -	
	Source: 6??	\$ 25,333,533	\$ 24,946,543	\$ 25,280,004	\$ 28,465,584	\$ 3,519,041	14.1%
10-800-713-000000-000	Vocational Education Aid	\$ 29,732	\$ 35,388	\$ 35,388	\$ -	\$ (35,388)	-100%
10-800-721-000000-000	Impact Aid Sec. 8003	\$ 125,000	\$ 125,000	\$ 152,625	\$ 125,000	\$ -	0%
10-800-730-000000-000	Special Project Grants/Title IIA	\$ 143,872	\$ 142,534	\$ 51,935	\$ 54,620	\$ (87,914)	-61.7%
10-800-730-000000-165	ESSER III GRANT	\$ 2,545,698	\$ 2,437,226	\$ 2,437,226	\$ 508,000	\$ (1,929,226)	-79.2%
10-800-730-000000-173	ARPA - Homeless Children and Youth - Part 2		\$ 6,959	\$ 13,084	\$ -	\$ (6,959)	
10-800-730-000000-381	Title IV-A	\$ 50,200	\$ 70,260	\$ 38,798	\$ 50,200	\$ (20,060)	-28.6%
10-800-730-000000-394	BSCA Stronger Connections Aid	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	
10-800-751-000000-000	IASA Title I	\$ 720,899	\$ 720,899	\$ 708,162	\$ 719,699	\$ (1,201)	-0.2%
10-800-780-000000-721	Get Kids Ahead Grant	\$ -	\$ 18,000	\$ -	\$ -	\$ (18,000)	
	Source: 7??	\$ 3,615,402	\$ 3,556,266	\$ 3,437,218	\$ 1,607,519	\$ (1,948,747)	-54.8%
10-800-861-000000-000	Equipment and Vehicle Sales	\$ 6,000	\$ 66,000	\$ 63,000	\$ 6,000	\$ (60,000)	-90.9%
	Source: 8??	\$ 6,000	\$ 66,000	\$ 63,000	\$ 6,000	\$ (60,000)	-90.9%
10-800-964-000000-000	Insurance	\$ 36,000	\$ 36,000	\$ 4,977	\$ 36,000	\$ -	0%
10-800-971-000000-000	Aidable-	\$ 86,276	\$ 300,000	\$ 377,465	\$ 148,920	\$ (151,080)	-50.4%
10-800-990-000000-000	Other Misc Revenue	\$ 6,000	\$ 6,000	\$ 9,032	\$ 6,000	\$ -	0.0%
	Source: 9??	\$ 128,276	\$ 342,000	\$ 444,485	\$ 190,920	\$ (151,080)	-44.2%
Total Fund 10		\$ 43,703,015	\$ 44,360,318	\$ 44,780,532	\$ 44,440,165	\$ 79,847	0.2%

Account	Description	Beginning Budget 2023-2024	October Budget 2023- 2024	April Budget 2023- 2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
Fund 27							
27-800-110-411000-000	Transfer from Fund 10	\$ 4,812,794	\$ 4,812,794	\$ 4,336,659	\$ 5,393,576	\$ 580,782	12%
	Source: 1??	\$ 4,812,794	\$ 4,812,794	\$ 4,336,659	\$ 5,393,576	\$ 580,782	12%
27-800-516-000000-000	Spec Ed transit of aid from a CE	\$ 1,500	\$ 1,500	\$ 1,513	\$ 1,500	\$ -	
	Source: 5??	\$ 1,500	\$ 1,500	\$ 1,513	\$ 1,500	\$ -	0%
27-800-611-000000-000	Handicapped Aid Revenue-Distr	\$ 1,953,802	\$ 1,953,802	\$ 2,015,758	\$ 2,071,808	\$ 118,006	6%
27-800-697-000000-000	Aid for Special Education Transition Grant BBL			\$ 35,000	\$ 35,000	\$ 35,000	100%
	Source: 6??	\$ 1,953,802	\$ 1,953,802	\$ 2,050,758	\$ 2,106,808	\$ 153,006	8%
27-800-730-000000-341	Special Project Grants - IDEA	\$ 907,515	\$ 907,515	\$ 688,687	\$ 858,970	\$ (48,545)	-5%
27-800-730-000000-347	Special Project Grants - Prescho	\$ 12,759	\$ 12,759	\$ 12,151	\$ 12,748	\$ (11)	0%
27-800-780-000000-000	Medicaid Revenue	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	0%
	Source: 7??	\$ 1,170,274	\$ 1,170,274	\$ 950,838	\$ 1,121,718	\$ (48,556)	-4%
Total Fund 27		\$ 7,938,370	\$ 7,938,370	\$ 7,339,769	\$ 8,623,601	\$ 685,231	9%

Fund 29							
29-800-791-000000-000	Direct Federal Aid	\$ 30,599	\$ 30,599	\$ 29,646	\$ 31,123	\$ 524	2%
	Source: 7??	\$ 30,599	\$ 30,599	\$ 29,646	\$ 31,123	\$ 524	2%
Total Fund 29		\$ 30,599	\$ 30,599	\$ 29,646	\$ 31,123	\$ 524	2%
	Fund: 2??	\$ 7,968,969	\$ 7,968,969	\$ 7,369,415	\$ 8,654,725	\$ 685,755	9%

Overall Totals:		\$ 51,671,984	\$ 52,329,287	\$ 52,149,947	\$ 53,094,890	\$ 765,602	1%
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Salary Budget

SALARY BUDGET	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
FUND 10						
District Wide Elementary	\$651,073	\$651,073	\$595,093	\$1,226,521	\$575,447	88.38%
Lemonweir	\$1,845,357	\$1,934,609	\$1,680,494	\$1,815,992	(\$118,617)	-6.13%
Miller	\$1,441,672	\$1,441,672	\$1,441,897	\$1,543,811	\$102,139	7.08%
Oakdale	\$460,185	\$460,185	\$457,536	\$482,531	\$22,346	4.86%
Camp Douglas	\$415,457	\$415,457	\$412,491	\$438,702	\$23,245	5.60%
Wyeville	\$725,655	\$725,655	\$722,262	\$765,159	\$39,504	5.44%
Warrens	\$819,779	\$819,779	\$788,487	\$848,863	\$29,083	3.55%
LaGrange	\$2,339,875	\$2,339,875	\$2,350,736	\$2,496,014	\$156,139	6.67%
Tomah Area Montessori School	\$464,144	\$464,144	\$450,702	\$482,976	\$18,832	4.06%
4K Community	\$134,827	\$134,827	\$134,451	\$142,534	\$7,708	5.72%
Total	\$9,298,023	\$9,387,276	\$9,034,148	\$10,243,102	\$855,827	9.12%
Elementary	\$9,298,023	\$9,387,276	\$9,034,148	\$10,243,102	\$855,827	9.12%
Middle School	\$3,822,604	\$3,822,604	\$3,724,391	\$4,176,960	\$354,356	9.27%
High School	\$5,945,928	\$5,945,928	\$5,823,898	\$6,353,573	\$407,644	6.86%
Alternative School	\$622,979	\$622,979	\$583,556	\$618,122	(\$4,857)	-0.78%
English Language Learner	\$171,530	\$171,530	\$143,449	\$153,221	(\$18,309)	-10.67%
Administration	\$1,004,946	\$1,004,946	\$856,401	\$867,354	(\$137,592)	-13.69%
Health	\$41,100	\$41,100	\$41,512	\$142,582	\$101,482	246.91%
Transportation	\$1,513,331	\$1,513,331	\$1,741,589	\$1,602,668	\$89,338	5.90%
Operation	\$1,313,038	\$1,313,038	\$1,355,471	\$1,521,930	\$208,893	15.91%
Maintenance	\$537,326	\$537,326	\$487,979	\$584,040	\$46,714	8.69%
District Reading	\$89,087	\$89,087	\$57,755	\$70,716	(\$18,371)	-20.62%
District Wide Programs	\$1,202,783	\$1,202,783	\$1,037,801	\$1,102,602	(\$100,181)	-8.33%
Summer School/Intersession	\$196,229	\$196,229	\$201,978	\$294,297	\$98,069	49.98%
Curriculum	\$288,484	\$288,484	\$326,204	\$302,529	\$14,045	4.87%
Technology	\$278,777	\$278,777	\$419,769	\$453,990	\$175,213	62.85%
FUND 10 TOTAL	\$26,326,164	\$26,415,417	\$25,835,902	\$28,487,686	\$2,072,269	7.84%
FUND 27						
District Wide Elementary	\$91,188	\$91,188	\$163,237	\$90,865	(\$323)	-0.35%
Lemonweir	\$618,413	\$618,413	\$554,632	\$670,066	\$51,653	8.35%
Miller	\$528,056	\$528,056	\$435,731	\$562,423	\$34,367	6.51%
Oakdale	\$194,456	\$194,456	\$184,890	\$234,951	\$40,495	20.82%
Camp Douglas	\$32,747	\$32,747	\$29,134	\$33,999	\$1,252	3.82%
Wyeville	\$106,266	\$106,266	\$103,097	\$111,352	\$5,086	4.79%
Warrens	\$222,990	\$222,990	\$186,653	\$240,373	\$17,383	7.80%
LaGrange	\$1,147,978	\$1,147,978	\$1,056,257	\$1,245,319	\$97,340	8.48%
Total Elementary Salary	\$2,942,096	\$2,942,096	\$2,713,629	\$3,189,348	\$247,253	8.40%
Middle School	\$1,032,116	\$1,032,116	\$1,023,108	\$1,123,696	\$91,581	8.87%
High School	\$1,258,778	\$1,258,778	\$1,227,103	\$1,340,614	\$81,836	6.50%
Transportation	\$307,457	\$307,457	\$239,899	\$381,908	\$74,452	24.22%
District Wide Aid Eligible	\$1,404,027	\$1,404,027	\$1,237,308	\$1,641,533	\$237,506	16.92%
District Wide Non Aid Eligible	\$26,343	\$26,343	\$26,537	\$27,504	\$1,161	4.41%
FUND 27 TOTAL	\$6,970,816	\$6,970,816	\$6,467,584	\$7,704,603	\$733,788	10.53%
FUND 38 + 39 TOTAL	\$0	\$0			\$0	0%
FUND 10 TOTAL	\$26,326,164	\$26,415,417	\$25,835,902	\$28,487,686	\$2,072,269	7.84%
FUND 27 TOTAL	\$6,970,816	\$6,970,816	\$6,467,584	\$7,704,603	\$733,788	10.53%
FUND 38 + 39 TOTAL						
GRAND TOTAL	\$33,296,980	\$33,386,233	\$32,303,485	\$36,192,289	\$2,806,057	8.40%

Non-Salary Budget

FUND 10	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
Lemonweir	\$20,276	\$23,579	\$31,237	\$18,634	(\$4,945)	-20.97%
Miller	\$19,276	\$20,048	\$28,698	\$17,627	(\$2,421)	-12.07%
Oakdale	\$5,835	\$5,900	\$5,900	\$5,671	(\$229)	-3.89%
Camp Douglas	\$5,205	\$5,756	\$23,193	\$4,581	(\$1,175)	-20.41%
Wyeville	\$8,852	\$9,066	\$9,410	\$7,843	(\$1,223)	-13.49%
Warrens	\$9,788	\$9,929	\$10,311	\$9,992	\$63	0.64%
LaGrange	\$30,711	\$34,410	\$36,331	\$28,007	(\$6,403)	-18.61%
Montessori School	\$5,557	\$7,310	\$9,242	\$5,767	(\$1,543)	-21.10%
District Music/Art/PE	\$24,851	\$24,851	\$24,351	\$24,341	(\$510)	-2.05%
Elementary Common School Library	\$52,363	\$58,798	\$168,127	\$74,625	\$15,827	26.92%
Elementary Total	\$182,713	\$199,647	\$346,801	\$197,088	(\$2,559)	-1.28%
Middle School	\$56,715	\$60,060	\$172,915	\$60,361	\$301	0.50%
MS Common School Library	\$11,132	\$11,823	\$33,806	\$22,000	\$10,177	86.08%
MS Athletics	\$20,100	\$20,100	\$28,650	\$19,184	(\$916)	-4.56%
Tomah High School (THS)	\$134,618	\$195,453	\$259,614	\$143,325	(\$52,128)	-26.67%
THS Common Library	\$12,705	\$13,396	\$36,329	\$27,500	\$14,104	105.29%
THS Athletics	\$171,000	\$176,011	\$213,126	\$182,606	\$6,595	3.75%
District-Wide Common School Library	\$118,800	\$110,983	\$9,737	\$120,149	\$9,166	8.26%
Alternative School	\$26,630	\$40,510	\$40,510	\$43,833	\$3,323	8.20%
English Language Learner	\$700	\$2,500	\$1,674	\$700	(\$1,800)	-72.00%
Administration	\$898,163	\$870,941	\$732,126	\$866,586	(\$4,355)	-0.50%
Health	\$3,200	\$13,200	\$3,367	\$3,200	(\$10,000)	-75.76%
Transportation	\$961,570	\$976,522	\$1,080,607	\$1,076,948	\$100,426	10.28%
Operation	\$1,110,515	\$1,110,515	\$1,056,009	\$1,110,515	\$0	0.00%
Construction	\$1,790,432	\$1,551,358	\$2,003,047	\$667,823	(\$883,535)	-56.95%
Maintenance	\$300,000	\$300,000	\$396,929	\$300,000	\$0	0.00%
District Wide Programs	\$7,105,430	\$7,375,921	\$6,883,356	\$8,314,652	\$938,731	12.73%
District Wide AV	\$83,431	\$284,320	\$253,674	\$83,431	(\$200,889)	-70.66%
Summer School/Intersession	\$4,000	\$4,000	\$4,192	\$4,000	\$0	0.00%
Curriculum	\$349,700	\$349,700	\$733,516	\$349,700	\$0	0.00%
Technology	\$456,544	\$684,344	\$1,012,964	\$800,310	\$115,966	16.95%
Gifted & Talented	\$3,350	\$3,350	\$1,305	\$3,350	\$0	0.00%
Native American Education	\$2,500	\$2,500	\$484	\$2,500	\$0	0.00%
4K (Four Year Old Kindergarten)	\$81,500	\$81,500	\$83,072	\$69,200	(\$12,300)	-15.09%
Wellness	\$1,000	\$1,000	\$755	\$1,000	\$0	0.00%
FUND 10	\$13,886,449	\$14,439,653	\$15,388,566	\$14,469,960	\$30,307	0.21%
FUND 27	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
Transportation	\$33,000	\$33,000	\$26,077	\$33,000	\$0	0.00%
District Wide Non Aid Eligible	\$14,280	\$14,280	\$14,280	\$14,280	\$0	0.00%
FUND 27 TOTAL	\$47,280	\$47,280	\$171,347	\$47,280	\$0	0.00%
FUND 38 & 39 DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.00%
Fund 46	\$0	\$0	\$0	\$0	\$0	0.00%
FUND 10 TOTAL	\$13,886,449	\$14,439,653	\$15,388,566	\$14,469,960	\$30,307	0.21%
FUND 27 TOTAL	\$47,280	\$47,280	\$171,347	\$47,280	\$0	0.00%
FUND 38 & 39 TOTAL	\$0	\$0	\$0	\$0	\$0	
Fund 46	\$0	\$0	\$0	\$0	\$0	
GRAND TOTAL	\$13,933,729	\$14,486,933	\$15,559,913	\$14,517,240	\$30,307	0.21%

Alternative School						
Description	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
Personal Services - Alternative	\$21,000	\$34,880	\$34,880	\$35,000	\$120	0.34%
Postage - Undifferentiated			\$47	\$0	\$0	
Pymt to Intermediate Units-Alternative School			\$288	\$0	\$0	
General Supplies - Alternative	\$5,430	\$5,430	\$5,095	\$8,633	\$3,203	58.99%
General Supplies - Library	\$200	\$200	\$200	\$200	\$0	0.00%
	\$26,630	\$40,510	\$40,510	\$43,833	\$3,323	8.20%

English Language Learner						
Description	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
Mileage ELL	\$0	\$1,800	\$974	\$0	(\$1,800)	-100.00%
General Supplies - ELL	\$700	\$700	\$700	\$700	\$0	0.00%
	\$700	\$2,500	\$1,674	\$700	(\$1,800)	-72.00%

Administration						
Description	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
Personal Services - Election	\$6,000	\$6,000	\$6,654	\$6,000	\$0	0.00%
Personal Services - Legal Servi	\$150,000	\$150,000	\$68,668	\$150,000	\$0	0.00%
Personal Services - Audit	\$16,100	\$16,100	\$12,295	\$13,000	(\$3,100)	-19.25%
Other Bd of Education - WASB	\$8,435	\$8,435	\$8,856	\$8,856	\$421	4.99%
Personal Services - District Adr	\$26,000	\$26,000	\$12,344	\$26,000	\$0	0.00%
Personal Services - Direction of	\$52,500	\$52,500	\$56,557	\$52,500	\$0	0.00%
Equip Rental - Direction of Busi	\$1,508	\$1,508	\$1,550	\$1,508	\$0	0.00%
Emplee Travel - Board Member	\$3,100	\$3,100	\$629	\$3,100	\$0	0.00%
Emplee Travel - District Admini	\$10,000	\$10,000	\$3,460	\$10,000	\$0	0.00%
Emplee Travel - Direction of Bu	\$5,000	\$5,000	\$5,186	\$5,000	\$0	0.00%
Public Relations	\$17,000	\$17,000	\$1,095	\$17,000	\$0	0.00%
Advertising - Direction of Busin	\$30,000	\$30,000	\$40,830	\$30,000	\$0	0.00%
Communication - Postage	\$12,200	\$12,200	\$12,200	\$12,200	\$0	0.00%
General Supplies - Election	\$200	\$200	\$100	\$200	\$0	0.00%
General Supplies - Direction of	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
General Supplies - Fiscal	\$1,000	\$1,000	\$1,018	\$1,000	\$0	0.00%
Furniture - Administration	\$0	\$1,676	\$1,676	\$0	(\$1,676)	-100.00%
Periodicals Direction of Busines	\$545	\$545	\$609	\$545	\$0	0.00%
Principal Johnson Control Leas	\$54,000	\$54,000	\$32,220	\$54,000	\$0	0.00%
Operational Debt - Interest Sho	\$15,000	\$15,000	\$66	\$15,000	\$0	0.00%
Interest Johnson Control Lease	\$6,200	\$6,200	\$475	\$6,200	\$0	0.00%
District Liability Insurance	\$26,626	\$43,980	\$42,680	\$43,980	\$0	0.00%
District Property Insurance	\$70,524	\$87,885	\$87,885	\$87,885	\$0	0.00%
Workers Compensation	\$354,225	\$290,611	\$288,056	\$290,611	\$0	0.00%
Dues & Fees - Direction of	\$17,000	\$17,000	\$31,966	\$17,000	\$0	0.00%
Refund Payment	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
	\$898,163	\$870,941	\$732,126	\$866,586	(\$4,355)	-0.50%

Health						
Description	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
Emplee Travel - Health	\$3,000	\$3,000	\$3,000	\$3,000	\$0	0.00%
General Supplies Health	\$200	\$200	\$42	\$200	\$0	0.00%
Medical Supplies - Health		\$10,000	\$325	\$0	(\$10,000)	
	\$3,200	\$13,200	\$3,367	\$3,200	(\$10,000)	-75.76%

Transportation						
Description	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
Personal Service-Direction of P	\$13,500	\$13,500	\$15,237	\$13,500	\$0	0.00%
Vehicle Repairs and Maintenanc	\$37,600	\$37,600	\$57,071	\$37,600	\$0	0.00%
Vehicle Leases	\$0	\$0	\$0	\$115,378	\$115,378	100.00%
Parent Contract	\$10,000	\$10,000	\$21,395	\$10,000	\$0	0.00%
Emplee Travel - Direction Pupil	\$2,350	\$2,350	\$1,601	\$2,350	\$0	0.00%
Petroleum Regular (Home to Sc	\$341,650	\$341,650	\$311,522	\$341,650	\$0	0.00%
Communication - Regular-Hom	\$315	\$315	\$355	\$315	\$0	0.00%
General Supplies-Vehicle Maint	\$179,000	\$179,000	\$199,074	\$179,000	\$0	0.00%
Non-Capital Equip-Vehicle Mair	\$550	\$550	\$5,330	\$550	\$0	0.00%
Equipment/Vehicles Maint Indiv	\$320,610	\$320,610	\$376,575	\$320,610	\$0	0.00%
Equipment/Vehicles Replac Individually Depreciated			\$19,230	\$0	\$0	0.00%
Liability Insurance - Transportat	\$54,145	\$69,097	\$71,169	\$54,145	(\$14,952)	-21.64%
Dues & Fees-Direction of I	\$1,850	\$1,850	\$2,049	\$1,850	\$0	0.00%
	\$961,570	\$976,522	\$1,080,607	\$1,076,948	\$100,426	10.28%

Operation						
Description	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
Non-Technology Repairs &	\$40,000	\$40,000	\$54,179	\$40,000	\$0	0.00%
Cleaning Services - Sites	\$75,000	\$75,000	\$96,368	\$75,000	\$0	0.00%
Gas for Heat - Lemonweir	\$19,746	\$19,746	\$8,382	\$19,746	\$0	0.00%
Gas for Heat - Miller	\$20,758	\$20,758	\$7,909	\$20,758	\$0	0.00%
Gas for Heat - Oakdale	\$11,094	\$11,094	\$3,133	\$11,094	\$0	0.00%
Gas for Heat - Camp	\$6,294	\$6,294	\$3,510	\$6,294	\$0	0.00%
Gas for Heat - LaGrange	\$22,439	\$22,439	\$7,048	\$22,439	\$0	0.00%
Gas for Heat - Wyeville	\$15,205	\$15,205	\$4,328	\$15,205	\$0	0.00%
Gas for Heat - Warrens	\$16,372	\$16,372	\$5,350	\$16,372	\$0	0.00%
Gas for Heat - RKLC	\$10,234	\$10,234	\$4,107	\$10,234	\$0	0.00%
Gas for Heat - TAMS	\$3,774	\$3,774	\$1,478	\$3,774	\$0	0.00%
Gas for Heat - Middle School	\$46,937	\$46,937	\$19,893	\$46,937	\$0	0.00%
Gas for Heat - High School	\$65,695	\$65,695	\$27,843	\$65,695	\$0	0.00%
Gas for Heat - Bldgs	\$14,452	\$14,452	\$5,038	\$14,452	\$0	0.00%
Oil for Heat			\$1,902		\$0	
Electricity Other Than Heat - Le	\$24,583	\$24,583	\$18,919	\$24,583	\$0	0.00%
Electricity Other Than Heat - Mi	\$20,076	\$20,076	\$14,713	\$20,076	\$0	0.00%
Electricity Other Than Heat - O	\$9,443	\$9,443	\$6,077	\$9,443	\$0	0.00%
Electricity Other Than Heat - C	\$7,500	\$7,500	\$8,212	\$7,500	\$0	0.00%
Electricity Other Than Heat - La	\$32,395	\$32,395	\$28,710	\$32,395	\$0	0.00%
Electricity Other Than Heat - W	\$12,781	\$12,781	\$10,301	\$12,781	\$0	0.00%
Electricity Other Than Heat - W	\$17,527	\$17,527	\$14,607	\$17,527	\$0	0.00%
Electricity Other Than Heat - R	\$10,316	\$10,316	\$9,216	\$10,316	\$0	0.00%
Electricity Other Than Heat - T	\$3,874	\$3,874	\$4,883	\$3,874	\$0	0.00%
Electricity Other Than Heat - Mi	\$85,075	\$85,075	\$64,669	\$85,075	\$0	0.00%
Electricity Other Than Heat - Hi	\$161,808	\$161,808	\$125,677	\$161,808	\$0	0.00%
Electricity Other than Heat - Bld	\$21,076	\$21,076	\$29,350	\$21,076	\$0	0.00%
Water - Lemonweir	\$5,420	\$5,420	\$2,238	\$5,420	\$0	0.00%
Water - Miller	\$4,673	\$4,673	\$2,700	\$4,673	\$0	0.00%
Water - Oakdale	\$1,000	\$1,000	\$944	\$1,000	\$0	0.00%
Water - Camp	\$1,379	\$1,379	\$891	\$1,379	\$0	0.00%
Water - LaGrange	\$6,816	\$6,816	\$3,222	\$6,816	\$0	0.00%
Water - Warrens	\$2,713	\$2,713	\$2,163	\$2,713	\$0	0.00%
Water - RKLC	\$1,146	\$1,146	\$765	\$1,146	\$0	0.00%
Water - TAMS	\$750	\$750	\$621	\$750	\$0	0.00%
Water - Middle School	\$5,500	\$5,500	\$4,590	\$5,500	\$0	0.00%
Water - High School	\$10,047	\$10,047	\$9,418	\$10,047	\$0	0.00%
Water - Bldgs	\$10,000	\$10,000	\$17,154	\$10,000	\$0	0.00%
Sewer - Lemonweir	\$7,766	\$7,766	\$3,423	\$7,766	\$0	0.00%
Sewer - Miller	\$6,516	\$6,516	\$4,351	\$6,516	\$0	0.00%
Sewer - Oakdale	\$2,127	\$2,127	\$2,154	\$2,127	\$0	0.00%
Sewer - Camp	\$1,000	\$1,000	\$1,803	\$1,000	\$0	0.00%
Sewer - LaGrange	\$7,912	\$7,912	\$5,423	\$7,912	\$0	0.00%
Sewer - Wyeville	\$5,500	\$5,500	\$5,280	\$5,500	\$0	0.00%

Sewer - Warrens	\$11,000	\$11,000	\$10,928	\$11,000	\$0	0.00%
Sewer - RKLC	\$1,001	\$1,001	\$836	\$1,001	\$0	0.00%
Sewer - TAMS	\$1,824	\$1,824	\$797	\$1,824	\$0	0.00%
Sewer - Middle School	\$13,854	\$13,854	\$8,007	\$13,854	\$0	0.00%
Sewer - High School	\$15,495	\$15,495	\$15,403	\$15,495	\$0	0.00%
Sewerage - Bldgs	\$4,000	\$4,000	\$3,940	\$4,000	\$0	0.00%
Emplee Travel - Operation	\$750	\$750	\$746	\$750	\$0	0.00%
Communication - Telephone	\$52,600	\$52,600	\$22,670	\$52,600	\$0	0.00%
CESA payment	\$11,472	\$11,472	\$14,704	\$11,472	\$0	0.00%
General Supplies - Sites	\$30,000	\$30,000	\$67,250	\$30,000	\$0	0.00%
General Supplies - Buildings	\$96,300	\$96,300	\$180,809	\$96,300	\$0	0.00%
Non-Capital Equip - Operation	\$7,500	\$7,500	\$0	\$7,500	\$0	0.00%
Equipment Components - Oper	\$10,000	\$10,000	\$27,629	\$10,000	\$0	0.00%
Equip/Depreciated			\$43,517		\$0	
Dues & Fees - Operations	\$0	\$0	\$275	\$0	\$0	
	\$1,110,515	\$1,110,515	\$1,056,009	\$1,110,515	\$0	0.00%

Construction

Description	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
Construction Services	\$1,790,432	\$1,364,535	\$2,003,047	\$667,823	(\$696,712)	-51.06%
	\$1,790,432	\$1,364,535	\$2,003,047	\$667,823	(\$696,712)	-51.06%

Maintenance

Description	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
Property Services - Bldg	\$94,000	\$94,000	\$132,925	\$94,000	\$0	0.00%
HVAC Maintenance Contract	\$27,000	\$27,000	\$39,657	\$27,000	\$0	0.00%
Property Services - Bldg - Elect	\$30,000	\$30,000	\$42,779	\$30,000	\$0	0.00%
PS HVAC Maintenance	\$65,000	\$65,000	\$85,120	\$65,000	\$0	0.00%
CESA payment			\$125	\$0	\$0	
Vehicle and Equip Rental	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%
Emplee Travel - Direction of Ma	\$500	\$500	\$0	\$500	\$0	0.00%
General Supplies - Bldgs	\$45,000	\$45,000	\$60,615	\$45,000	\$0	0.00%
General Supplies - Plumbing	\$13,000	\$13,000	\$20,177	\$13,000	\$0	0.00%
General Supplies - Electrical	\$24,000	\$24,000	\$15,043	\$24,000	\$0	0.00%
Dues & Fees Maintenance	\$500	\$500	\$489	\$500	\$0	0.00%
	\$300,000	\$300,000	\$396,929	\$300,000	\$0	0.00%

District Wide Programs

Description	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
Personal Services - Fitness Cen	\$4,000	\$4,000	\$3,188	\$4,000	\$0	0.00%
Personal Service - Instructional	\$18,000	\$18,000	\$7,417	\$80,400	\$62,400	346.67%
Purchased Service - School Se	\$78,500	\$78,500	\$67,556	\$78,500	\$0	0.00%
PS - District Wide	\$21,800	\$21,800	\$24,900	\$21,800	\$0	0.00%
Equip Rental - District Wide	\$25,000	\$25,000	\$34,862	\$25,000	\$0	0.00%
Elementary Sub Mileage			\$1,077	\$0	\$0	
Emplee Travel-Instructional Sta	\$6,500	\$6,500	\$112	\$6,500	\$0	0.00%
Open Enrollment Tuition Waive	\$266,831	\$266,831	\$338,100	\$296,500	\$29,669	11.12%
General Tuition - Open Enrollm	\$1,236,370	\$1,363,949	\$1,351,065	\$1,351,065	(\$12,884)	-0.94%
CESA Payment - Instructional S	\$10,000	\$10,000	\$7,620	\$10,000	\$0	0.00%
CESA Services			\$5,250	\$0	\$0	
Pymt to CESA - District Wide P	\$106,651	\$106,651	\$77,393	\$96,994	(\$9,657)	-9.05%
General Tuition UW Systems/C	\$37,000	\$37,000	\$18,422	\$37,000	\$0	0.00%
Private School Vouchers	\$381,625	\$524,537	\$524,537	\$641,907	\$117,370	22.38%
General Tuition - Payment to W	\$35,000	\$35,000	\$26,883	\$35,000	\$0	0.00%
Supplies - Fitness Center	\$750	\$750	\$0	\$750	\$0	0.00%
General Supplies - District Wid	\$22,109	\$22,109	\$22,109	\$22,000	(\$109)	-0.49%
Paper - District Wide	\$35,000	\$35,000	\$35,000	\$35,000	\$0	0.00%
Transfer to Special Education F	\$4,812,794	\$4,812,794	\$4,336,659	\$5,393,576	\$580,782	12.07%
Transfer to Fund 50			\$1,204	\$0	\$0	#DIV/0!
Non-Aidable Refund-Other Non	\$7,500	\$7,500	\$0	\$178,660	\$171,160	2282.13%
	\$7,105,430	\$7,375,921	\$6,883,356	\$8,314,652	\$938,731	12.73%

District Wide AV						
Description	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
Maintenance-Instructional Equip	\$33,436	\$33,436	\$9,281	\$33,436	\$0	0.00%
Maintenance-Other Equipment	\$15,874	\$15,874	\$6,379	\$15,874	\$0	0.00%
General Supplies - AV	\$8,184	\$8,184	\$8,184	\$8,184	\$0	0.00%
Non-Capital Equip - AV	\$25,937	\$226,826	\$229,831	\$25,937	(\$200,889)	-88.57%
	\$83,431	\$284,320	\$253,674	\$83,431	(\$200,889)	-70.66%

Curriculum						
Description	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
Personal Services-Curriculum I	\$1,200	\$1,200	\$0	\$1,200	\$0	0.00%
Employee Travel-Direction of Imp	\$3,500	\$3,500	\$2,292	\$3,500	\$0	0.00%
Educational Services	\$100,000	\$100,000	\$60,095	\$100,000	\$0	0.00%
General Supplies - English Lan	\$2,000	\$2,000	\$94	\$2,000	\$0	0.00%
General Supplies - Mathematic	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%
General Supplies - Science	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%
General Supplies - Curriculum	\$5,000	\$5,000	\$1,854	\$5,000	\$0	0.00%
Textbooks-Regular Curriculum	\$225,000	\$225,000	\$668,666	\$225,000	\$0	0.00%
Textbooks Replacement	\$8,000	\$8,000	\$0	\$8,000	\$0	0.00%
Dues Fees - Curriculum	\$1,000	\$1,000	\$515	\$1,000	\$0	0.00%
	\$349,700	\$349,700	\$733,516	\$349,700	\$0	0.00%

Technology						
Description	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
Tech Related Repairs - Instruct	\$0	\$0	\$4,976	\$6,000	\$6,000	#DIV/0!
Tech Related Repairs - Admins	\$15,000	\$15,000	\$0	\$15,000	\$0	0.00%
Employee Travel - Technology Ad	\$5,000	\$5,000	\$3,960	\$5,000	\$0	0.00%
Communications - Network Phc	\$86,184	\$86,184	\$122,628	\$78,000	(\$8,184)	-9.50%
Technology and Software Services			\$163	\$0	\$0	
Payment to CESA			\$525	\$0	\$0	
General Supplies - Computer Technology			\$118	\$0	\$0	
Technology Hardware - Instruct	\$172,200	\$400,000	\$446,174	\$378,500	(\$21,500)	-5.38%
Technology Hardware - Admini	\$6,280	\$6,280	\$209,102	\$88,280	\$82,000	1305.73%
Technology Software - Instructi	\$15,000	\$15,000	\$15,600	\$19,500	\$4,500	30.00%
Technology Software - Adminis	\$156,880	\$156,880	\$209,718	\$210,030	\$53,150	33.88%
	\$456,544	\$684,344	\$1,012,964	\$800,310	\$115,966	16.95%

Talented & Gifted						
Description	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
General Supplies - Gifted & am	\$3,350	\$3,350	\$1,305	\$3,350	\$0	0.00%
	\$3,350	\$3,350	\$1,305	\$3,350	\$0	0.00%

Wellness						
Description	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
General Supplies - Wellness	\$1,000	\$1,000	\$755	\$1,000	\$0	0.00%
	\$1,000	\$1,000	\$755	\$1,000	\$0	0.00%

4 Year Old Kindergarten						
Description	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
4K Private School Supplies	\$0	\$0	\$0	\$0	\$0	#DIV/0!
Personal Services - 4K	\$80,000	\$80,000	\$81,390	\$69,200	(\$10,800)	-13.50%
Emplee Travel - 4K	\$1,500	\$1,500	\$1,498	\$0	(\$1,500)	-100.00%
Supplies - 4K			\$184		\$0	
	\$81,500	\$81,500	\$83,072	\$69,200	(\$12,300)	-15.09%

Native American Education						
Description	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
Emplee Travel - Native Americæ	\$1,500	\$1,500	\$484	\$1,500	\$0	0.00%
Native American Supplies	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%
	\$2,500	\$2,500	\$484	\$2,500	\$0	0.00%

Summmer School/Intercession						
Description	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
Supplies - Lemonweir Intercess	\$4,000	\$4,000	\$2,300	\$4,000	\$0	0.00%
Supplies - Summer Enrichment			\$1,292	\$0	\$0	
Supplies - Summer Remedial			\$600	\$0	\$0	
	\$4,000	\$4,000	\$4,192	\$4,000	\$0	0.00%

Salary and Non-Salary						
FUND 10	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
District Wide Elementary	\$651,073	\$651,073	\$595,093	\$1,226,521	\$575,447	88.38%
Lemonweir	\$1,865,633	\$1,958,188	\$1,711,731	\$1,834,626	(\$123,562)	-6.31%
Miller	\$1,460,948	\$1,461,720	\$1,470,596	\$1,561,438	\$99,718	6.82%
Oakdale	\$466,020	\$466,086	\$463,436	\$488,202	\$22,116	4.75%
Camp Douglas	\$420,662	\$421,213	\$435,684	\$443,283	\$22,071	5.24%
Wyeville	\$734,506	\$734,721	\$731,672	\$773,002	\$38,281	5.21%
Warrens	\$829,567	\$829,708	\$798,798	\$858,855	\$29,147	3.51%
LaGrange	\$2,370,586	\$2,374,285	\$2,387,067	\$2,524,021	\$149,736	6.31%
Montessori School	\$469,700	\$471,453	\$459,944	\$488,743	\$17,290	3.67%
District Music/Art/PE	\$24,851	\$24,851	\$24,351	\$24,341	(\$510)	-2.05%
Common School Library Fund	\$52,363	\$58,798	\$168,127	\$74,625	\$15,827	26.92%
TOTAL ELEMENTARY	\$9,345,910	\$9,452,095	\$9,246,498	\$10,297,656	\$845,560	8.95%
Middle School	\$3,910,551	\$3,914,587	\$3,959,763	\$4,278,505	\$363,919	9.30%
Senior High School	\$6,383,051	\$6,441,771	\$6,342,703	\$6,827,153	\$385,381	5.98%
Alternative School	\$649,609	\$663,489	\$624,066	\$661,955	(\$1,534)	-0.23%
English Language Learner	\$172,230	\$174,030	\$145,123	\$153,921	(\$20,109)	-11.55%
Administration	\$1,903,110	\$1,875,888	\$1,588,527	\$1,733,940	(\$141,948)	-7.57%
Health	\$44,300	\$54,300	\$44,880	\$145,782	\$91,482	168.47%
Transportation	\$2,474,901	\$2,489,853	\$2,822,196	\$2,679,616	\$189,764	7.62%
Operation	\$2,423,553	\$2,423,553	\$2,411,480	\$2,632,445	\$208,893	8.62%
Construction	\$1,790,432	\$1,551,358	\$2,003,047	\$667,823	(\$883,535)	-56.95%
Maintenance	\$837,326	\$837,326	\$884,908	\$884,040	\$46,714	5.58%
District Wide Reading	\$89,087	\$89,087	\$57,755	\$70,716	(\$18,371)	-20.62%
District Wide Programs	\$8,308,213	\$8,578,704	\$7,921,157	\$9,417,254	\$838,550	9.77%
District Wide AV	\$83,431	\$284,320	\$253,674	\$83,431	(\$200,889)	-70.66%
Summer School/Intersession	\$200,229	\$200,229	\$206,170	\$298,297	\$98,069	48.98%
Curriculum	\$638,184	\$638,184	\$1,059,721	\$652,229	\$14,045	2.20%
Technology	\$735,321	\$963,121	\$1,432,733	\$1,254,300	\$291,179	30.23%
Gifted & Talented	\$3,350	\$3,350	\$1,305	\$3,350	\$0	0.00%
Native American Education	\$2,500	\$2,500	\$484	\$2,500	\$0	0.00%
4K (Four Year Old Kindergarten)	\$216,327	\$216,327	\$217,522	\$211,734	(\$4,592)	-2.12%
Wellness	\$1,000	\$1,000	\$755	\$1,000	\$0	0.00%
FUND 10 TOTAL	\$40,212,613	\$40,855,070	\$41,224,467	\$42,957,646	\$2,102,576	5.15%
FUND 27 TOTAL						
District Wide Elementary	\$91,188	\$91,188	\$163,237	\$90,865	(\$323)	-0.35%
Lemonweir	\$618,413	\$618,413	\$554,632	\$670,066	\$51,653	8.35%
Miller	\$528,056	\$528,056	\$435,731	\$562,423	\$34,367	6.51%
Oakdale	\$194,456	\$194,456	\$184,890	\$234,951	\$40,495	20.82%
Camp Douglas	\$32,747	\$32,747	\$29,134	\$33,999	\$1,252	3.82%
Wyeville	\$106,266	\$106,266	\$103,097	\$111,352	\$5,086	4.79%
Warrens	\$222,990	\$222,990	\$186,653	\$240,373	\$17,383	7.80%
LaGrange	\$1,147,978	\$1,147,978	\$1,056,257	\$1,245,319	\$97,340	8.48%
Elementary Salary & Non-Salary	\$2,942,096	\$2,942,096	\$2,713,629	\$3,189,348	\$247,253	8.40%
Middle School	\$1,032,116	\$1,032,116	\$1,023,108	\$1,123,696	\$91,581	8.87%
High School	\$1,258,778	\$1,258,778	\$1,227,103	\$1,340,614	\$81,836	6.50%
Transportation	\$340,457	\$340,457	\$265,976	\$414,908	\$74,452	21.87%
District Wide	\$1,404,027	\$1,404,027	\$1,368,299	\$1,641,533	\$237,506	16.92%
District Wide Non Aid Eligible	\$40,623	\$40,623	\$40,817	\$41,784	\$1,161	2.86%
FUND 27 TOTAL	\$7,018,096	\$7,018,096	\$6,638,931	\$7,751,883	\$733,788	10.46%

GRANT BUDGET

GRANTS - NON-SALARY BUDGET	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
ECIA Title 1 - Fund 10 (141)	\$ 29,680	\$ 29,680	\$ 11,497	\$ 29,770	\$ 90	0.30%
ESSER III - Fund 10 (165)	\$ 1,436,706	\$ 1,432,754	\$ 1,666,315	\$ 508,000	\$ (924,754)	-64.54%
Title II-A - Fund 10 (365)	\$ 30,000	\$ 117,914	\$ 28,960	\$ 30,000	\$ (87,914)	-74.56%
Title IV - Fund 10 (381)	\$ 50,200	\$ 70,260	\$ 38,798	\$ 50,200	\$ (20,060)	-28.55%
Homeless Fund 10 (168)	\$ -	\$ -	\$ 6,125	\$ -		
Homeless Fund 10 (173)	\$ -	\$ 6,959	\$ 6,959	\$ -	\$ (6,959)	
CESA Mini Grant -(711)	\$ -	\$ 5,649	\$ 33,272	\$ -	\$ (5,649)	
CESA Mini Grant -(712)	\$ -	\$ -	\$ 46,295	\$ -	\$ -	
Youth Apprenticeship (713)	\$ -	\$ 55,000	\$ 56,580	\$ -		
Title III (391)	\$ -	\$ -	\$ 324	\$ -	\$ -	
BSCA Stronger Connections Aids (394)	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	
WI Fast Forward - (716)	\$ -	\$ 13,333	\$ 13,333	\$ -	\$ (13,333)	
Educator Effectiveness (583)	\$ -	\$ -	\$ 20,400	\$ -	\$ -	
Get Kids Ahead (721)	\$ -	\$ 18,000	\$ 26,375	\$ -	\$ (18,000)	
Vocational Education Aid - Fund 10 (400)	\$ 29,732	\$ 35,388	\$ 35,388	\$ -	\$ (35,388)	-100.00%
PL 94-142 - Fund 27	\$ 686,562	\$ 686,562	\$ 467,331	\$ 630,441	\$ (56,121)	-8.17%
PL 99-457 - Fund 27	\$ 5,100	\$ 5,100	\$ 3,566	\$ 4,700	\$ (400)	-7.84%
American Indian Language (587)	\$ -	\$ -	\$ 579	\$ -	\$ -	
	\$ 2,267,980	\$ 2,476,598	\$ 2,462,098	\$ 1,403,111	\$ (1,073,487)	-43.35%

GRANTS - SALARY BUDGET	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
ECIA Title 1 - Fund 10 (141)	\$ 691,219	\$ 691,219	\$ 696,665	\$ 689,929	\$ (1,291)	-0.19%
ESSER III - Fund 10 (165)	\$ 1,108,992	\$ 1,004,472	\$ 770,910	\$ -	\$ (1,004,472)	-100.00%
Title II-A - Fund 10 (365)	\$ 113,872	\$ 24,620	\$ 22,975	\$ 24,620	\$ -	0.00%
CESA Mini Grant -(711)	\$ -	\$ -	\$ 3,664	\$ -	\$ -	
Get Kids Ahead (721)	\$ -	\$ -	\$ 14,152	\$ -	\$ -	
PL 94-142 - Fund 27	\$ 220,953	\$ 220,953	\$ 221,356	\$ 228,529	\$ 7,576	3.43%
PL 99-457 - Fund 27	\$ 7,659	\$ 7,659	\$ 8,585	\$ 8,048	\$ 389	5.07%
IESSAA Indian Education Grant - Fund 29	\$ 30,599	\$ 30,599		\$ 31,123	\$ 524	1.71%
	\$ 2,173,296	\$ 1,979,524	\$ 1,738,307	\$ 982,249	\$ (997,274)	-50.38%

GRANTS - TOTAL SAL/NON-SALARY	Beginning Budget 2023-2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024-2025	Budget Difference	Percent Change
ECIA Title 1 - Fund 10	\$ 720,899	\$ 720,899	\$ 708,162	\$ 719,699	\$ (1,201)	-0.17%
ESSER III - Fund 10 (165)	\$ 2,545,698	\$ 2,437,226	\$ 2,437,226	\$ 508,000	\$ (1,929,226)	-79.16%
Title II-A - Fund 10 (365)	\$ 143,872	\$ 142,534	\$ 51,935	\$ 54,620	\$ (87,914)	-61.68%
Title IV - Fund 10 (381)	\$ 50,200	\$ 70,260	\$ 38,798	\$ 50,200	\$ (20,060)	-28.55%
Homeless Fund 10 (168)	\$ -	\$ -	\$ 6,125	\$ -	\$ -	
Homeless Fund 10 (173)	\$ -	\$ 6,959	\$ 6,959	\$ -	\$ (6,959)	
CESA Mini Grant -(711)	\$ -	\$ 5,649	\$ 36,936	\$ -	\$ (5,649)	
CESA Mini Grant -(712)	\$ -	\$ -	\$ 46,295	\$ -	\$ -	
Youth Apprenticeship (713)	\$ -	\$ 55,000	\$ 56,580	\$ -	\$ (55,000)	
Title III (391)	\$ -	\$ -	\$ 324	\$ -	\$ -	
BSCA Stronger Connections Aids (394)	\$ -	\$ -	\$ -	\$ 150,000	\$ 150,000	
WI Fast Forward - (716)	\$ -	\$ 13,333	\$ 13,333	\$ -	\$ (13,333)	
Educator Effectiveness (583)	\$ -	\$ -	\$ 20,400	\$ -	\$ -	
Get Kids Ahead (721) - Fund 10	\$ -	\$ 18,000	\$ 40,527	\$ -	\$ (18,000)	
Vocational Education Aid - Fund 10	\$ 29,732	\$ 35,388	\$ 35,388	\$ -	\$ (35,388)	-100.00%
PL 94-142 - Fund 27	\$ 907,515	\$ 907,515	\$ 688,687	\$ 858,970	\$ (48,545)	-5.35%
PL 99-457 - Fund 27	\$ 12,759	\$ 12,759	\$ 12,151	\$ 12,748	\$ (11)	-0.09%
American Indian Language (587)	\$ -	\$ -	\$ 579	\$ -	\$ -	
IESSAA Indian Education Grant - Fund 29	\$ 30,599	\$ 30,599	\$ -	\$ 31,123	\$ 524	1.71%
	\$ 4,441,275	\$ 4,456,122	\$ 4,200,405	\$ 2,385,360	\$ (2,070,762)	-46.47%

Grand Totals

	Beginning Budget 2023- 2024	October Budget 2023-2024	April Budget 2023-2024	Beginning Budget 2024- 2025	Budget Difference	Percent Change
FUND 10						
District Wide Elementary	\$651,073	\$651,073	\$595,093	\$1,226,521	\$575,447	88.38%
Lemonweir	\$1,865,633	\$1,958,188	\$1,711,731	\$1,834,626	(\$123,562)	-6.31%
Miller	\$1,460,948	\$1,461,720	\$1,470,596	\$1,561,438	\$99,718	6.82%
Oakdale	\$466,020	\$466,086	\$463,436	\$488,202	\$22,116	4.75%
Camp Douglas	\$420,662	\$421,213	\$435,684	\$443,283	\$22,071	5.24%
Wyeville	\$734,506	\$734,721	\$731,672	\$773,002	\$38,281	5.21%
Warrens	\$829,567	\$829,708	\$798,798	\$858,855	\$29,147	3.51%
LaGrange	\$2,370,586	\$2,374,285	\$2,387,067	\$2,524,021	\$149,736	6.31%
Montessori School	\$469,700	\$471,453	\$459,944	\$488,743	\$17,290	3.67%
District Music/Art/PE	\$24,851	\$24,851	\$24,351	\$24,341	(\$510)	-2.05%
Common School Library Fund	\$52,363	\$58,798	\$168,127	\$74,625	\$15,827	26.92%
TOTAL ELEMENTARY	\$9,345,910	\$9,452,095	\$9,246,498	\$10,297,656	\$845,560	8.95%
Middle School	\$3,910,551	\$3,914,587	\$3,959,763	\$4,278,505	\$363,919	9.30%
Senior High School	\$6,383,051	\$6,441,771	\$6,342,703	\$6,827,153	\$385,381	5.98%
Alternative School	\$649,609	\$663,489	\$624,066	\$661,955	(\$1,534)	-0.23%
English Language Learner	\$172,230	\$174,030	\$145,123	\$153,921	(\$20,109)	-11.55%
Administration	\$1,903,110	\$1,875,888	\$1,588,527	\$1,733,940	(\$141,948)	-7.57%
Health	\$44,300	\$54,300	\$44,880	\$145,782	\$91,482	168.47%
Transportation	\$2,474,901	\$2,489,853	\$2,822,196	\$2,679,616	\$189,764	7.62%
Operation	\$2,423,553	\$2,423,553	\$2,411,480	\$2,632,445	\$208,893	8.62%
Construction	\$1,790,432	\$1,551,358	\$2,003,047	\$667,823	(\$883,535)	-56.95%
Maintenance	\$837,326	\$837,326	\$884,908	\$884,040	\$46,714	5.58%
District Wide Reading	\$89,087	\$89,087	\$57,755	\$70,716	(\$18,371)	-20.62%
District Wide Programs	\$8,308,213	\$8,578,704	\$7,921,157	\$9,417,254	\$838,550	9.77%
District Wide AV	\$83,431	\$284,320	\$253,674	\$83,431	(\$200,889)	-70.66%
Summer School/Intersession	\$200,229	\$200,229	\$206,170	\$298,297	\$98,069	48.98%
Curriculum	\$638,184	\$638,184	\$1,059,721	\$652,229	\$14,045	2.20%
Technology	\$735,321	\$963,121	\$1,432,733	\$1,254,300	\$291,179	30.23%
Gifted & Talented	\$3,350	\$3,350	\$1,305	\$3,350	\$0	0.00%
Native American Education	\$2,500	\$2,500	\$484	\$2,500	\$0	0.00%
4K (Four Year Old Kindergarten)	\$216,327	\$216,327	\$217,522	\$211,734	(\$4,592)	-2.12%
Wellness	\$1,000	\$1,000	\$755	\$1,000	\$0	0.00%
Fund 10 Grant Total	\$3,490,402	\$3,505,248	\$3,499,567	\$1,482,519	(\$2,022,730)	-57.71%
FUND 10 TOTAL	\$43,703,015	\$44,360,318	\$44,724,035	\$44,440,165	\$79,846	0.18%

FUND 27						
District Wide Elementary	\$91,188	\$91,188	\$163,237	\$90,865	(\$323)	-0.35%
Lemonweir	\$618,413	\$618,413	\$554,632	\$670,066	\$51,653	8.35%
Miller	\$528,056	\$528,056	\$435,731	\$562,423	\$34,367	6.51%
Oakdale	\$194,456	\$194,456	\$184,890	\$234,951	\$40,495	20.82%
Camp Douglas	\$32,747	\$32,747	\$29,134	\$33,999	\$1,252	3.82%
Wyeville	\$106,266	\$106,266	\$103,097	\$111,352	\$5,086	4.79%
Warrens	\$222,990	\$222,990	\$186,653	\$240,373	\$17,383	7.80%
LaGrange	\$1,147,978	\$1,147,978	\$1,056,257	\$1,245,319	\$97,340	8.48%
Elementary Salary	\$2,942,096	\$2,942,096	\$2,713,629	\$3,189,348	\$247,253	8.40%
Elementary Salary & Non-Salary	\$2,942,096	\$2,942,096	\$2,713,629	\$3,189,348	\$247,253	8.40%
Middle School	\$1,032,116	\$1,032,116	\$1,023,108	\$1,123,696	\$91,581	8.87%
High School	\$1,258,778	\$1,258,778	\$1,227,103	\$1,340,614	\$81,836	6.50%
Transportation	\$340,457	\$340,457	\$265,976	\$414,908	\$74,452	21.87%
District Wide	\$1,404,027	\$1,404,027	\$1,368,299	\$1,641,533	\$237,506	16.92%
District Wide Non Aid Eligible	\$40,623	\$40,623	\$40,817	\$41,784	\$1,161	2.86%
Fund 27 Grant Total	\$920,274	\$920,274	\$700,838	\$871,718	(\$48,556)	-5.28%
FUND 27 TOTAL	\$7,938,370	\$7,938,370	\$7,339,769	\$8,623,601	\$685,231	8.63%

GRAND TOTAL	\$51,641,385	\$52,298,689	\$52,063,804	\$53,063,766	\$765,078	1.46%
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ESSER FUNDING

GRANT	Project Number	Ending Date	Allocation	Spent as of 10/21/24	Unallocated as of 10/21/24	Balance	Notes
ESSER I CARES	160	9/30/2022	\$547,040.00	\$547,038.90	\$1.10	\$1.10	Private School Balance
GEERS	162	9/30/2022	\$454,493.00	\$454,367.21	\$125.79	\$125.79	Private School Balance
ESSER II	163	9/30/2023	\$2,177,980.00	\$2,177,980.00	\$0.00	\$0.00	Public School Balance
ESSER III	165	9/30/2024	\$4,895,680.00	\$4,895,680.00	\$0.00	\$0.00	Public School Balance
TOTAL			\$8,075,193.00	\$8,075,066.11	\$126.89	\$126.89	

Fund 73 Reporting

Annual Required Reporting as of June 30, 2024

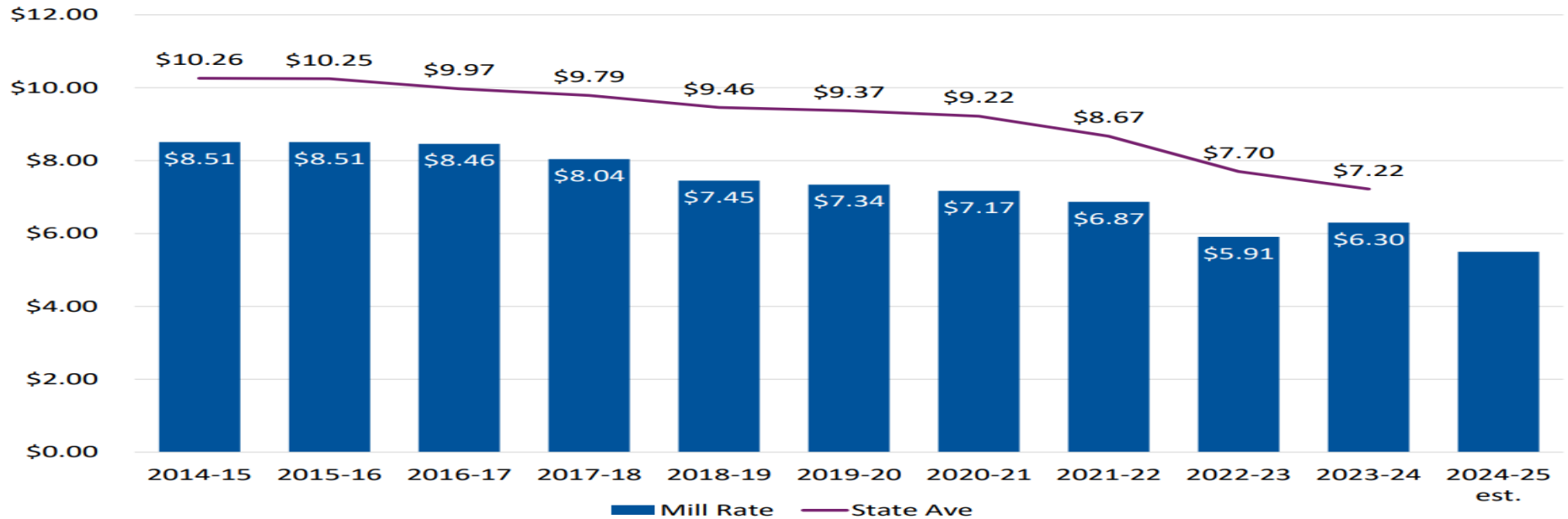
Current Amount Invested in Trust:	\$1,032,844.29
Investment return earned since last Annual Meeting:	\$14,339.40
Total disbursements made since last Annual Meeting:	
	Revenues \$621,165.69
	Expenses \$526,826.29
	Difference \$94,339.40

Name of Invest manager if investment authority has been delegated -
Mid America Administrative & Retirement Solutions, Inc.

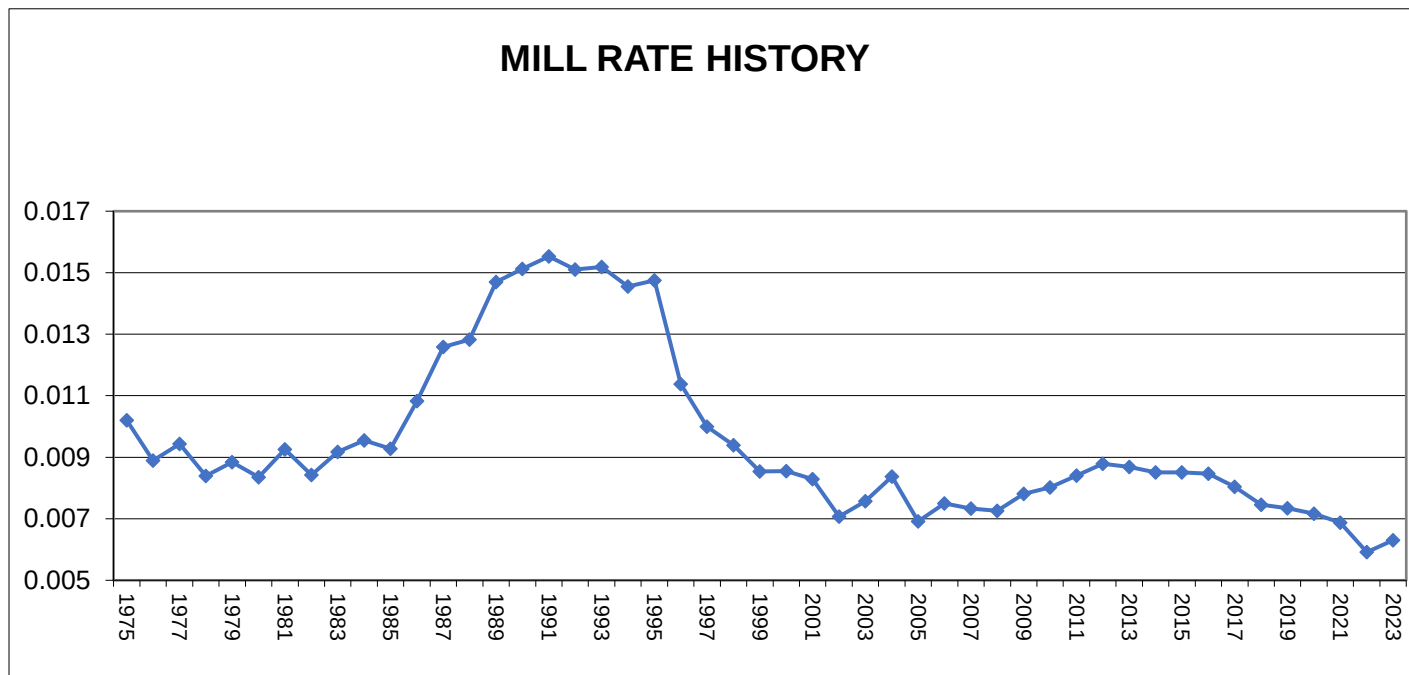
Tomah Area School District Levy, Equalized Values, and Mill Rate History

		TAX LEVY	\$ 12,893,733 VALUATION	MILL RATE	Percent Increase In Tax Levy	Percent Increase In Valuation	Percent Increase In Mill Rate
1975	\$	1,418,884.84	\$ 139,069,000	0.0102027	17.16%	23.28%	-4.96%
1976	\$	1,503,543.94	\$ 169,122,600	0.0088903	5.97%	21.61%	-12.86%
1977	\$	1,770,500.00	\$ 187,574,000	0.0094389	17.76%	10.91%	6.17%
1978	\$	1,895,889.05	\$ 226,012,523	0.0083884	7.08%	20.49%	-11.13%
1979	\$	2,211,974.55	\$ 250,311,588	0.0088369	16.67%	10.75%	5.35%
1980	\$	2,432,881.65	\$ 291,472,801	0.0083469	9.99%	16.44%	-5.55%
1981	\$	2,806,651.62	\$ 303,190,745	0.0092570	15.36%	4.02%	10.90%
1982	\$	2,806,651.00	\$ 333,104,740	0.0084257	0.00%	9.87%	-8.98%
1983	\$	3,020,785.55	\$ 329,423,817	0.0091699	7.63%	-1.11%	8.83%
1984	\$	3,269,802.42	\$ 342,627,998	0.0095433	8.24%	4.01%	4.07%
1985	\$	3,239,230.98	\$ 349,168,759	0.0092770	-0.93%	1.91%	-2.79%
1986	\$	3,587,999.97	\$ 331,296,611	0.0108302	10.77%	-5.12%	16.74%
1987	\$	4,191,871.86	\$ 333,003,397	0.0125881	16.83%	0.52%	16.23%
1988	\$	4,379,931.00	\$ 341,425,984	0.0128283	4.49%	2.53%	1.91%
1989	\$	5,036,494.56	\$ 342,614,875	0.0147002	14.99%	0.35%	14.59%
1990	\$	5,710,361.94	\$ 377,494,755	0.0151270	13.38%	10.18%	2.90%
1991	\$	6,201,905.24	\$ 399,413,254	0.0155275	8.61%	5.81%	2.65%
1992	\$	6,347,764.35	\$ 420,332,083	0.0151018	2.35%	5.24%	-2.74%
1993	\$	6,847,990.80	\$ 450,933,907	0.0151862	7.88%	7.28%	0.56%
1994	\$	7,031,635.51	\$ 483,306,385	0.0145490	2.68%	7.18%	-4.20%
1995	\$	7,605,090.15	\$ 515,575,575	0.0147507	8.16%	6.68%	1.39%
1996	\$	6,328,301.91	\$ 556,257,685	0.0113766	-16.79%	7.89%	-22.87%
1997	\$	5,841,246.95	\$ 584,093,325	0.0100005	-7.70%	5.00%	-12.10%
1998	\$	5,739,205.40	\$ 610,875,333	0.0093951	-1.75%	4.59%	-6.05%
1999	\$	5,611,893.46	\$ 657,533,766	0.0085348	-2.22%	7.64%	-9.16%
2000	\$	6,031,523.23	\$ 705,680,755	0.0085471	7.48%	7.32%	0.14%
2001	\$	6,162,987.59	\$ 743,372,262	0.0082906	2.18%	5.34%	-3.00%
2002	\$	5,565,403.00	\$ 787,348,638	0.0070685	-9.70%	5.92%	-14.74%
2003	\$	6,508,204.60	\$ 859,381,998	0.0075731	16.94%	9.15%	7.14%
2004	\$	7,501,397.00	\$ 895,815,882	0.0083738	15.26%	4.24%	10.57%
2005	\$	6,786,122.00	\$ 980,563,794	0.0069206	-9.54%	9.46%	-17.35%
2006	\$	8,097,745.00	\$ 1,079,957,073	0.0074982	19.33%	10.14%	8.35%
2007	\$	8,556,517.00	\$ 1,167,521,160	0.0073288	5.67%	8.11%	-2.26%
2008	\$	8,902,433.13	\$ 1,226,105,362	0.0072607	4.04%	5.02%	-0.93%
2009	\$	10,146,863.00	\$ 1,298,911,270	0.0078118	13.98%	5.94%	7.59%
2010	\$	10,437,147.00	\$ 1,301,962,442	0.0080165	2.86%	0.23%	2.62%
2011	\$	11,082,235.00	\$ 1,319,306,142	0.0084000	6.18%	1.33%	4.78%
2012	\$	11,570,425.00	\$ 1,315,873,061	0.0087930	4.41%	-0.26%	4.68%
2013	\$	12,350,255.00	\$ 1,421,277,028	0.0086895	6.74%	8.01%	-1.18%
2014	\$	12,773,528.00	\$ 1,501,856,865	0.0085052	3.43%	5.67%	-2.12%
2015	\$	13,160,215.00	\$ 1,547,267,963	0.0085055	3.03%	3.02%	0.00%
2016	\$	13,410,849.00	\$ 1,584,467,848	0.0084639	1.90%	2.40%	-0.49%
2017	\$	13,167,477.00	\$ 1,637,194,601	0.0080427	-1.81%	3.33%	-4.98%
2018	\$	12,543,578.00	\$ 1,682,998,502	0.0074531	-4.74%	2.80%	-7.33%
2019	\$	12,855,733.00	\$ 1,751,074,164	0.0073416	2.49%	4.04%	-1.50%
2020	\$	12,983,396.00	\$ 1,810,752,763	0.0071702	3.51%	7.59%	-3.80%
2021	\$	12,910,123.00	\$ 1,878,409,083	0.0068729	0.42%	7.27%	-6.38%
2022	\$	12,264,364.00	\$ 2,073,586,982	0.0059146	-5.00%	10.39%	-13.94%
2023	\$	14,326,330.00	\$ 2,272,666,058	0.0063038	6.54%	9.60%	6.58%
5 Year Average					-0.66%	6.42%	-6.59%
10 Year Average					1.00%	5.45%	-4.17%
15 Year Average					2.76%	4.45%	-1.53%

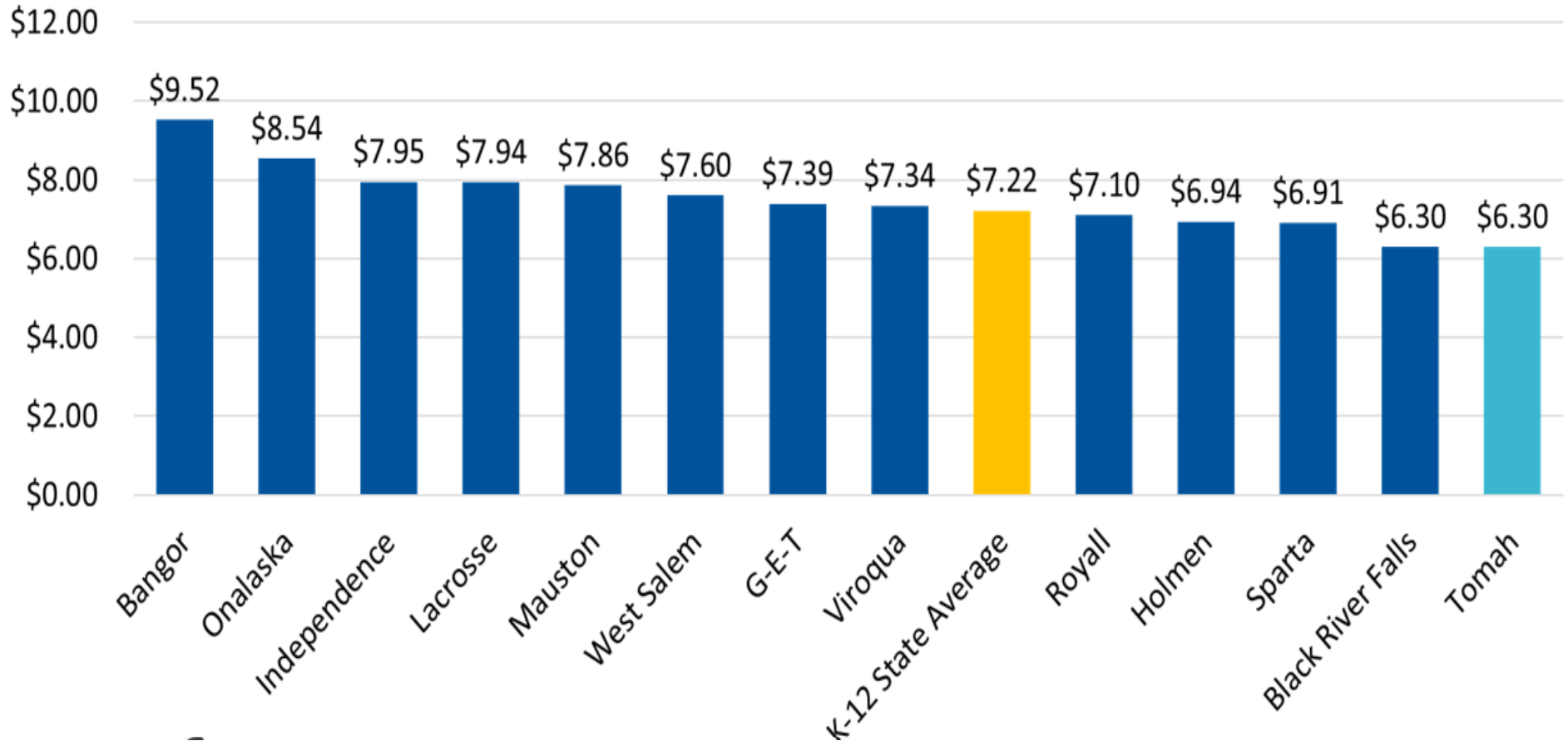
Tomah Area School District Historical Mill Rate with Statewide K-12 Average



Source: Department of Public Instruction



2023-2024 Mill Rate Comparison



The above chart means that TASD property owners paid approximately \$630 per \$100,000 of assessed property value on the school portion of property taxes. In comparison, property owners in Bangor paid approximately \$952 per \$100,000 of assessed property value.

**DEPARTMENT OF PUBLIC INSTRUCTION
2024-25 REVENUE LIMIT WORKSHEET**

DISTRICT:		Tomah Area	5747
DATA AS OF 10/16/24 11:00 AM			
Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 23-24 Revenue Limit			
2023-24 General Aid Certification (23-24 Line 12A, src 621)	+	21,885,997	
2023-24 Hi Pov Aid (23-24 Line 12B, Src 628)	+	0	
2023-24 Computer Aid Received (23-24 Line 12C, Src 691)	+	29,883	
2023-24 Aid for Exempt Personal Property (23-24 Line 12D, Src 691)	+	134,082	
2023-24 Fnd 10 Levy Cert (23-24 Line 14A, Levy 10 Src 211)	+	14,326,330	
2023-24 Fnd 38 Levy Cert (23-24 Line 14B, Levy 38 Src 211)	+	0	
2023-24 Fnd 41 Levy Cert (23-24 Line 14C, Levy 41 Src 211)	+	0	
2023-24 Aid Penalty for Over Levy (23-24 FINAL Rev Lim, June 2024)	-	0	
2023-24 Total Levy for All Levied Non-Recurring Exemptions*	-	2,353,292	
NET 2024-25 Base Revenue Built from 2023-24 Data (Line 1)	=	34,023,000	
*For the 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 Expendts, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)			
September & Summer FTE Membership Averages			
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.			
Line 2: Base Avg:((21+.4ss)+(22+.4ss)+(23+.4ss)) / 3 =		3,093	
	2021	2022	2023
Summer FTE:	102	102	121
% (40,40,40)	41	41	48
Sept FTE:	3,045	3,033	3,071
New ICS - Independent	0.0	0.0	0.0
Charter Schools FTE			
Total FTE	3,086	3,074	3,119
Line 6: Curr Avg:((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 =		3,091	
	2022	2023	2024
Summer FTE:	102	121	128
% (40,40,40)	41	48	51
Sept FTE:	3,033	3,071	3,030
New ICS - Independent	0.0	0.0	0.0
Charter Schools FTE			
Total FTE	3,074	3,119	3,081
The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2024:			
		3,091	
Line 10B: Declining Enrollment Exemption =		22,650	
Average FTE Loss (Line 2 - Line 6, if > 0)		2	
X 1.00 =		2	
X (Line 5, Maximum 2024-25 Revenue per Memb) =		11,325.00	
Non-Recurring Exemption Amount:		22,650	
Fall 2024 Property Values			
2024 TIF-Out Tax Apportionment Equalized Valuation		2,370,643,112	
CELL COLOR KEY: Auto-Calc DPI Data District-Entered			
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue			

2024-25 Revenue Limit Worksheet		
1. 2024-25 Base Revenue (Funds 10, 38, 41)	(from left)	34,023,000
2. Base Sept Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left)	3,093
3. 2024-25 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	11,000.00
4. 2024-25 Per Member Change (A+B)		325.00
2024-25 Low Revenue Ceiling per s.121.905(1):		
A. Allowed Per-Member Change for 2024-25		11,000.00
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0		325.00
C. Value of the CCDEB (2024-25 DPI Computed-CCDEB Dists only)		0.00
		0.00
5. 2024-25 Maximum Revenue / Member (Ln 3 + Ln 4)		11,325.00
6. Current Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left)	3,091
7. 2024-25 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	35,005,575
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		35,005,575
B. Hold Harmless Non-Recurring Exemption		0
8. Total 2024-25 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 (2022-23 to 2023-24)		0
E. Recurring Referenda to Exceed (If 2024-25 is first year)		0
9. 2024-25 Limit with Recurring Exemptions (Ln 7 + Ln 8)		35,005,575
10. Total 2024-25 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		3,218,532
A. Non-Recurring Referenda to Exceed 2024-25 Limit		2,500,000
B. Declining Enrollment Exemption for 2024-25 (from left)		22,650
C. Energy Efficiency Net Exemption for 2024-25 (see pg 4 for details)		0
D. Adjustment for Refunded or Rescinded Taxes, 2024-25		0
E. Prior Year Open Enrollment (uncounted pupil[s])		53,975
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0
G. Other Adjustments (Fund 39 Bal Transfer)		0
H. WPCP and RPCP Private School Voucher Aid Deduction		587,975
I. SNSP Private School Voucher Aid Deduction		53,932
11. 2024-25 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		38,224,107
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		25,156,975
A. 2024-25 OCTOBER 15 CERTIFICATION OF GENERAL AID		24,993,010
B. State Aid to High Poverty Districts (\$0 per 2023 Act 19)		0
C. State Aid for Exempt Computers (Source 691)		29,883
D. State Aid for Exempt Personal Property (Source 691)		134,082
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		13,067,132
(10, 38, 41 Levies)		
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	13,067,132
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	13,067,132	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		0
A. Referendum Approved Debt (Fund 39 Debt-Src 211)	0	
B. Community Services (Fund 80 Src 211)	0	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Fall 2024 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		13,067,132
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00551206
Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.		

**DEPARTMENT OF PUBLIC INSTRUCTION
2024-25 REVENUE LIMIT WORKSHEET**

DISTRICT:		Tomah Area	5747
DATA AS OF 10/16/24 11:00 AM			
Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 23-24 Revenue Limit			
2023-24 General Aid Certification (23-24 Line 12A, src 621)	+	21,885,997	
2023-24 Hi Pov Aid (23-24 Line 12B, Src 628)	+	0	
2023-24 Computer Aid Received (23-24 Line 12C, Src 691)	+	29,883	
2023-24 Aid for Exempt Personal Property (23-24 Line 12D, Src 691)	+	134,082	
2023-24 Fnd 10 Levy Cert (23-24 Line 14A, Levy 10 Src 211)	+	14,326,330	
2023-24 Fnd 38 Levy Cert (23-24 Line 14B, Levy 38 Src 211)	+	0	
2023-24 Fnd 41 Levy Cert (23-24 Line 14C, Levy 41 Src 211)	+	0	
2023-24 Aid Penalty for Over Levy (23-24 FINAL Rev Lim, June 2024)	-	0	
2023-24 Total Levy for All Levied Non-Recurring Exemptions*	-	2,353,292	
NET 2024-25 Base Revenue Built from 2023-24 Data (Line 1)	=	34,023,000	
*For the 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 Expendts, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)			
September & Summer FTE Membership Averages			
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.			
Line 2: Base Avg:((21+.4ss)+(22+.4ss)+(23+.4ss)) / 3 =		3,093	
	2021	2022	2023
Summer FTE:	102	102	121
% (40,40,40)	41	41	48
Sept FTE:	3,045	3,033	3,071
New ICS - Independent	0.0	0.0	0.0
Charter Schools FTE			
Total FTE	3,086	3,074	3,119
Line 6: Curr Avg:((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 =		3,091	
	2022	2023	2024
Summer FTE:	102	121	128
% (40,40,40)	41	48	51
Sept FTE:	3,033	3,071	3,030
New ICS - Independent	0.0	0.0	0.0
Charter Schools FTE			
Total FTE	3,074	3,119	3,081
The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2024:			
		3,091	
Line 10B: Declining Enrollment Exemption =		22,650	
Average FTE Loss (Line 2 - Line 6, if > 0)		2	
X 1.00 =		2	
X (Line 5, Maximum 2024-25 Revenue per Memb) =		11,325.00	
Non-Recurring Exemption Amount:		22,650	
Fall 2024 Property Values			
2024 TIF-Out Tax Apportionment Equalized Valuation		2,370,643,112	
CELL COLOR KEY: Auto-Calc DPI Data District-Entered			
Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue			

2024-25 Revenue Limit Worksheet		
1. 2024-25 Base Revenue (Funds 10, 38, 41)	(from left)	34,023,000
2. Base Sept Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left)	3,093
3. 2024-25 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	11,000.00
4. 2024-25 Per Member Change (A+B)		325.00
2024-25 Low Revenue Ceiling per s.121.905(1):		
A. Allowed Per-Member Change for 2024-25		11,000.00
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0		325.00
C. Value of the CCDEB (2024-25 DPI Computed-CCDEB Dists only)		0.00
		0.00
5. 2024-25 Maximum Revenue / Member (Ln 3 + Ln 4)		11,325.00
6. Current Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left)	3,091
7. 2024-25 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	35,005,575
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		35,005,575
B. Hold Harmless Non-Recurring Exemption		0
8. Total 2024-25 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 (2022-23 to 2023-24)		0
E. Recurring Referenda to Exceed (If 2024-25 is first year)		0
9. 2024-25 Limit with Recurring Exemptions (Ln 7 + Ln 8)		35,005,575
10. Total 2024-25 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		3,218,532
A. Non-Recurring Referenda to Exceed 2024-25 Limit		2,500,000
B. Declining Enrollment Exemption for 2024-25 (from left)		22,650
C. Energy Efficiency Net Exemption for 2024-25 (see pg 4 for details)		0
D. Adjustment for Refunded or Rescinded Taxes, 2024-25		0
E. Prior Year Open Enrollment (uncounted pupil[s])		53,975
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0
G. Other Adjustments (Fund 39 Bal Transfer)		0
H. WPCP and RPCP Private School Voucher Aid Deduction		587,975
I. SNSP Private School Voucher Aid Deduction		53,932
11. 2024-25 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		38,224,107
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		25,156,975
A. 2024-25 OCTOBER 15 CERTIFICATION OF GENERAL AID		24,993,010
B. State Aid to High Poverty Districts (\$0 per 2023 Act 19)		0
C. State Aid for Exempt Computers (Source 691)		29,883
D. State Aid for Exempt Personal Property (Source 691)		134,082
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		13,067,132
(10, 38, 41 Levies)		
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	13,067,132
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	13,067,132	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		6,109,948
A. Referendum Approved Debt (Fund 39 Debt-Src 211)	6,109,948	
B. Community Services (Fund 80 Src 211)	0	(to Budget Rpt)
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Fall 2024 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		19,177,080
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00808940
Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.		

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
OCTOBER 15 CERTIFICATION OF 2024-25 GENERAL AID**

USING 2023-24 PI-1506-AC DATA, 2023-24 AUDITED MEMBERSHIP

2023 TIFOUT SCHOOL AID VALUE (CERT MAY 2024) & 2016 COMPUTER VALUE (CERT MAY 2017)

Tomah Area 5747

PART A: 2023-24 AUDITED MEMBERSHIP			FTE
A1 3RD FRI SEPT 2023 MEMBERSHIP* (include Challenge Academy)			3,072.00
A2 2ND FRI JAN 2024 MEMBERSHIP* (include Challenge Academy)			3,102.00
A3 TOTAL (A1 + A2)			6,174.00
A4 AVERAGE (A3/2) (ROUNDED)			3,087.00
A5 SUMMER 2023 FTE EQUIVALENT* (ROUNDED)			121.00
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			-0.18
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			0.00
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER			51.00
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS			1.00
A6E INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS			0.00
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)			3,260
* Ch 220 Resident Inter FTE counts only 75%.			
PART B: 2023-24 GENERAL FUND DEDUCTIBLE RECEIPTS (PI-1506-AC REPORT)			
B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	45,176,853.48
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	14,526,325.00
B3 GENERAL STATE AID	10R 000000 620	-	21,885,997.00
B4 IMPACT AID DIST: NON-DED IMPACT AID	(DPI AMOUNT)	-	26,765.00
B5 REORG SETTLEMENT	10R 000000 850	-	0.00
B6 LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7 LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	8,737,766.48
PART C: 2023-24 NET COST OF GENERAL FUND (PI-1506-AC REPORT)			
C1 TOTAL GF EXPENDITURES	10E 000000 000	+	45,177,164.19
C2 DEBT SRVC TRANSFER	10E 411000 838+839	-	0.00
C3 REORG SETTLEMENT	10E 491000 950	-	0.00
C4 REFUND PRIOR YEAR REV	10E 492000 972	-	0.00
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	45,177,164.19
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	8,737,766.48
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	36,439,397.71
PART D: 2023-24 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC REPORT)			
D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	1,012.89
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3 PROPERTY TAXES	38R + 39R 210	-	0.00
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5 NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	1,012.89
D7 TOTAL EXPENDITURES	38E + 39E 000	+	0.00
D8 AIDABLE FUND 41 EXP	(DPI AMOUNT)	+	0.00
D9 REFINANCING	38E + 39E 282000	-	0.00
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11 NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	=	-1,012.89
PART E: 2023-24 SHARED COST (PI-1506-AC REPORT)			
E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	36,438,384.82
E2 TRANSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		-	0.00
E3 IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE REMOVED		-	0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		=	36,438,384.82

GUARANTEES FOR OCTOBER 15 CERTIFICATION	<u>K-12</u>	<u>UHS</u>	<u>K-8</u>
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	2,207,144	6,621,432	3,310,716
TERTIARY (G11)	975,802	2,927,406	1,463,703

2024-25 OCT 15 CERTIFICATION

PART E: 2023-24 SHARED COST - CONTINUED	E4 =	36,438,384.82
E6 PRIMARY COST CEILING PER MEMBER		1,000
E7 PRIMARY CEILING (A7 * E6)		3,260,000.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)		3,260,000.00
E9 SECONDARY COST CEILING PER MEMBER		11,943
E10 SECONDARY CEILING (A7 * E9)		38,934,180.00
E11 SECONDARY SHARED COST		33,178,384.82
((LESSER OF E5 OR E10) - E8)		
E12 TERTIARY SHARED COST		0.00
(GREATER OF (E5 - E8 - E11) OR 0)		
SHARED COST PER MEMBER =	\$11,177	
PART F: EQUALIZED PROPERTY VALUE		
F1 2023 TIFOUT VALUE (CERT MAY 24) + EXEMPT COMPUTER VALUE (CERT MAY 17)		2,276,136,495
VALUE PER MEMBER =	698,201	
PART G: 2024-25 EQUAL AID BY TIER - OCTOBER 15 CERT		
G1 PRIMARY GUARANTEED VALUE PER MEMBER		1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)		6,291,800,000
G3 PRIMARY REQUIRED RATE (E8 / G2)		0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)		4,015,663,505
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)		2,080,635.73
G6 SECONDARY GUARANTEED VALUE PER MEMB		2,207,144
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)		7,195,289,440
G8 SECONDARY REQUIRED RATE (E11 / G7)		0.00461113
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)		4,919,152,945
G10 SECONDARY EQUALIZATION AID (G8 * G9)		22,682,853.72
G11 TERTIARY GUARANTEED VALUE PER MEMB		975,802
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)		3,181,114,520
G13 TERTIARY REQUIRED RATE (E12 / G12)		0.00000000
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)		904,978,025
G15 TERTIARY EQUALIZATION AID (G13 * G14)		0.00
PART H: 2024-25 EQUALIZATION AID - OCTOBER 15 CERT		
H1 2024-25 EQUALIZATION AID - OCT 15 CERT (G5+G10+G15) NOT< 0		24,763,489.45
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)		0.00
H2A PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE		0.00
H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Revised to 0 by JFC, 6/2021)		0.00
H4A 2023-24 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID		229,521.00
H4B 2023-24 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)		0.00
H5 PRIOR YEAR (2023-24) DATA ERROR ADJ/OR FEE PENALTY		0.00
H6 2024-25 EQUALIZATION AID - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)		24,993,010
*** PART I: 2024-25 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - OCT 15 CERT ***		
I1 2024-25 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - OCT 15 CERT		0.00
I2A PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)		0.00
I2B MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAP. 220 AID (Removed by JFC, 6/2021)		0.00
I2C 2023-24 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID		0.00
I3 2024-25 SPEC ADJ AID and/or CHAP 220 - OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)		0.00

*I5 2024-25 OCTOBER 15 CERTIFICATION OF GENERAL AID (H6+I3)	24,993,010
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TASD Certification of 2024 Property Values

<u>School / Municipal Name</u>	<u>TID</u>	<u>TIDIN Equalized Value</u>	<u>TIDOUT Equalized Value</u>	<u>TIDOUT % To Total</u>
Tomah Area				
Bear Bluff		41,792,200	41,792,200	1.762905593
Knapp		25,514,366	25,514,366	1.076263478
Cutler		11,629,969	11,629,969	.490582869
Kingston		5,768,000	5,768,000	.243309504
Orange		24,269,993	24,269,993	1.023772531
Camp Douglas		40,751,400	40,751,400	1.719001894
Adrian		95,311,495	95,311,495	4.020491086
Byron		165,216,700	165,216,700	6.969277626
Clifton		29,868,152	29,868,152	1.259917693
Grant		70,868,200	70,868,200	2.989408218
Greenfield		151,816,700	151,816,700	6.404030165
La Grange		230,112,000	230,112,000	9.706733115
Lincoln		122,151,800	122,151,800	5.15268618
Oakdale		141,839,312	141,839,312	5.983157536
Ridgeville		10,283,827	10,283,827	.433799037
Scott		16,467,500	16,467,500	.694642729
Tomah		192,202,400	192,202,400	8.107605866
Wilton		12,125,798	12,125,798	.511498249
Oakdale		33,462,900	33,462,900	1.411553676
Warrens	Y	94,661,400	23,658,600	.997982357
Wyeville		10,734,600	10,734,600	.452813835
Tomah	Y	1,052,146,300	914,797,200	38.588566764
22 Taxation Districts		2,578,995,012	2,370,643,112	100.000

Levy Summary

	2023-24 October Tax Levy Summary
Local Property Tax Fund 10 Levy	\$ 14,326,330.00
Fund 38 Levy	\$ -
Fund 10-38-41-80 Levy	\$ 14,326,330.00
Local Property Tax Fund 39 Levy	\$ -
Total Local Prop. Tax Levy (Funds 10, 38, & 39)	\$ 14,326,330.00
Property Tax Levy Increase/Decrease	\$ 737,210
Property Tax Levy Percent Increase/Decrease	5.15%
Equalized Valuation/Mill Rate	
Equalized Valuation	\$ 2,272,666,058
Mill Rate	0.00630138
Previous Year Certified Equalized Valuation	\$ 2,156,530,461
Previous Year Mill Rate	0.00591460
Difference in Equalized Valuation	\$ 116,135,597
% Increase/Decrease in Equalized Valuation	5.39%
Tax Impact on Property	
Projected Taxes on \$100,000	\$ 630.14
Previous Year	\$ 591.46
Difference in Taxes	\$ 38.68
Percent Change	6.54%
Monthly Increase/Decrease	\$ 3.22

2024-25 Annual Meeting Fund 10 Tax Levy Projection
\$ 13,067,132.00
\$ -
\$ 13,067,132.00
\$ -
\$ 13,067,132.00
\$ (1,259,198)
-9.64%
\$ 2,370,643,112
0.00551206
\$ 2,272,666,058
0.00630138
\$ 97,977,054
4.31%
\$ 551.21
\$ 630.14
\$ (78.93)
-13%
\$ (6.58)

Levy Summary

	2023-24 October Tax Levy Summary
Local Property Tax Fund 10 Levy	\$ 14,326,330.00
Fund 38 Levy	\$ -
Fund 10-38-41-80 Levy	\$ 14,326,330.00
Local Property Tax Fund 39 Levy	\$ -
Total Local Prop. Tax Levy (Funds 10, 38, & 39)	\$ 14,326,330.00
Property Tax Levy Increase/Decrease	\$ 737,210
Property Tax Levy Percent Increase/Decrease	5.15%
Equalized Valuation/Mill Rate	
Equalized Valuation	\$ 2,272,666,058
Mill Rate	0.00630138
Previous Year Certified Equalized Valuation	\$ 2,156,530,461
Previous Year Mill Rate	0.00591460
Difference in Equalized Valuation	\$ 116,135,597
% Increase/Decrease in Equalized Valuation	5.39%
Tax Impact on Property	
Projected Taxes on \$100,000	\$ 630.14
Previous Year	\$ 591.46
Difference in Taxes	\$ 38.68
Percent Change	6.54%
Monthly Increase/Decrease	\$ 3.22

2024-25 Annual Meeting Fund 10 and Capital Referendum Tax Levy Projection
\$ 13,067,132.00
\$ -
\$ 13,067,132.00
\$ 6,109,948.00
\$ 19,177,080.00
\$ 4,850,750
25.29%
\$ 2,370,643,112
0.00808940
\$ 2,272,666,058
0.00630138
\$ 97,977,054
4.31%
\$ 808.94
\$ 630.14
\$ 178.80
28%
\$ 14.90

Fund 10 Tax Levy Impact	\$551.21
Capital Referendum Tax Levy Impact	\$257.73
Total Tax Levy Impact	\$808.94

The chart below is merely a forecast of what future budgets may look like using the best information available at this time. The figures below will change based student count, equalized general aid amounts, property values in the Tomah Area School District, and future State of Wisconsin biennial budgets.

Tomah Area School District Forecast				10/19/2024		
		Current Year	Forecast			
	2023 - 2024	2024 - 2025	2025 - 2026	2026 - 2027	2027 - 2028	2028 - 2029
Sept Membership (FTE)	3,074	3,030	3,035	3,040	3,045	3,050
Per Pupil Increase	\$325	\$325	\$325	\$325	\$325	\$325
Per-Pupil Categorical Aid \$	\$742	\$742	\$742	\$742	\$742	\$742
TIF Out Equalized Valuation Growth	9.60%	4.31%	3.00%	3.00%	3.00%	3.00%
Fund 10 Revenues	\$44,780,532	\$44,440,165	\$45,447,997	\$46,230,168	\$44,691,960	\$45,777,117
Fund 10 Expenditures	\$44,724,035	\$44,440,165	\$45,447,998	\$46,230,167	\$47,643,296	\$49,104,471
Surplus (Deficit)	\$56,497	\$0	\$0	\$0	(\$2,951,336)	(\$3,327,354)
Fund Balance	\$8,418,504	\$8,418,504	\$8,418,504	\$8,418,505	\$5,467,169	\$2,139,815
Fund Balance as % of Expenditures	18.82%	18.94%	18.52%	18.21%	11.48%	4.36%
Total School-Based Tax Levy	\$14,326,330	\$13,016,106	\$12,860,842	\$12,389,442	\$9,801,785	\$9,386,380
% change	16.81%	-9.15%	-1.19%	-3.67%	-20.89%	-4.24%
Mill Rate (per \$1,000 EQ Value)	\$6.30	\$5.51	\$5.27	\$4.93	\$3.78	\$3.52
% change	6.58%	-12.56%	-4.45%	-6.47%	-23.19%	-7.03%
Non-Recurring Referendum \$	\$2,500,000	\$2,500,000	\$2,500,000	\$2,500,000	\$0	\$0
Recurring Referendum \$	\$0	\$0	\$0	\$0	\$0	\$0
Referendum Debt Levy	\$0	\$0	\$0	\$0	\$0	\$0
Energy Efficiency Exemption	\$0	\$0	\$0	\$0	\$0	\$0
Average tax impact: \$100,000 home	\$630	\$551	\$527	\$493	\$378	\$352