

TOMAH AREA SCHOOL DISTRICT



ANNUAL REPORT

TOMAH HIGH SCHOOL AUDITORIUM

August 24, 2020

Budget Meeting: 7:00 p.m.

Annual Meeting: 7:30 p.m.

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ELECTORS OF THE TOMAH AREA SCHOOL DISTRICT:

The 2020-2021 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.

Aaron Lueck	President
Pam Buchda	Vice President
Gary R. Grovesteen	Clerk
Brian Hennessey	Treasurer
Susan Bloom	Director
Michael Gnewikow	Director
Mitchell Koel	Director

Dr. Charles M. Hanson	District Administrator
Gregory G. Gaarder	Business Manager

TOMAH AREA SCHOOL DISTRICT

If You Believe, You Will Achieve

129 West Clifton Street

Tomah, WI 54660-2507

Phone: 608-374-7004

AGENDA

ANNUAL BUDGET HEARING

Monday, August 24, 2020, at 7:00 p.m.

The meeting will be held at the Tomah High School Auditorium, 901 Lincoln Ave., Tomah.

1. Call Meeting to Order
2. Review of Proposed 2020-21 Budget
3. Adjournment

Upon request to the District Administrator, submitted twenty-four (24) hours in advance, the District shall make reasonable accommodation including the provision of informational material in an alternate format for a disabled person to be able to attend this meeting.

NOTE: DUE TO COVID-19 MEMBERS OF THE BOARD OF EDUCATION WILL BE OBSERVING SOCIAL DISTANCING. PLEASE CONSIDER THIS IF ATTENDING.

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ANNUAL BUDGET HEARING

Monday, August 26, 2019, at 7:00 p.m.

The meeting was held at the Robert Kupper Learning Center, 1310 Townline Road, Tomah.

The meeting was called to order by President Aaron Lueck at 7:00 p.m. on Monday, August 26, 2019.

1. Call Meeting to Order

The Annual Budget Meeting of the Tomah Area School District was called to order by President Aaron Lueck at 7:00 p.m. on Monday, August 26, 2019.

2. Review of Proposed 2019-20 Budget

Business Manager Greg Gaarder reviewed the proposed 2019-2020 budget which was presented by the Board of Education. Copies of the budget/annual report were available for those in attendance.

3. Adjournment

A motion was made by Nancy McCoy and seconded by John McMullen to adjourn the meeting. The motion carried. The meeting adjourned at 7:28 p.m.

Cindy G. Zahrte, District Administrator
Secretary to the Board of Education

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

2020-21 Budget Calendar

Start Date	Item to be completed	
1/10/2020	Review Preliminary Budget Process Review with Administrators and Supervisors	Greg
1/20/2020	Regular Board Meeting	Greg
2/3/2020	Board Academy (19-20 Budget Process and School Level Reporting)	Greg
2/4/2020	Complete Building and GMAPEL Budgets	Greg
2/7/2020	YTD Budget/Expense Review	Amy/Meredith
2/17/2020	Regular Board Mtg - Present 17-18 Preliminary Budget estimate to Board	Greg
2/25/2020	Completed Building and GMAPEL Budget to Building Administrators	Greg
3/9/2020	Building budgets open to staff	Amy
3/6/2020	YTD Budget/Expense Review	Amy/Meredith
3/16/2020	Regular Board Mtg - Review of Preliminary Budget estimate	Greg
3/23/2020	Building-level budget meetings completed	Greg
3/27/2020	Staff budgets completed and to principals	Staff
4/7/2020	YTD Budget/Expense Review	Amy/Meredith
4/15/2020	Budget adjustment update to the Budget- Completed for April Brd Mtg	Amy/Meredith/Greg
4/17/2020	Building and Supervisor Budgets completed and to Business Manager.	Principals/Supervisors
4/20/2020	Regular Board Mtg - Review of Preliminary Budget estimate	Greg
4/27/2020	Board Re-organization Meeting	Greg
4/30/2020	Budgets reviewed and completed by Business Manager.	Greg
5/8/2020	YTD Budget/Expense Review	Amy/Meredith
5/12/2020	Budget in Sundance	Amy/Meredith
5/18/2020	Regular Board Mtg - Initial Budget Presentation	Greg
6/8/2020	YTD Budget/Expense Review	Amy/Meredith
6/15/2020	Regular Board Mtg - Budget Review	Greg
7/1/2020	July 1st State Aid Estimate	
7/6/2020	Audit	Amy/Meredith
7/20/2020	Regular Board Mtg - Initial Budget Approval for Annual Mtg; and Closing of the Books	Greg
8/24/2020	Annual Meeting	Greg
9/18/2020	September 3rd Friday Count	
10/1/2020	Equalized Values Posted	
10/15/2020	State Aid Posted	
10/15/2020	Set Levy	Greg

20-21 Budget Assumptions
Salary and Fringe Assumption
Step Movement for Professional and Support Staff
5% Health Insurance Premium Reduction
No Dental Increase
Slight WRS Increase
Retiree Insurance Savings
COVID 19 Impact
Revenues
Revenue Limit Per Student Increase \$0
Revenue Limit Low Spending Increase \$0
COVID 19 Impact on Budget Repair Bill
15 Student Increase on 3 Yr Revenue Limit Average
Expenses
Additional Staffing
Covid 19 Expenses

COVID-19 Related Expenses	20-21	19-20	Total
3 Virtual Teachers	\$ 194,000.00		\$ 194,000.00
3 Virtual Teachers (Re-assigned)	\$ -		\$ -
Virtual Student Curriculum	\$ 50,000.00		\$ 50,000.00
Custodial Support	\$ 188,000.00		\$ 188,000.00
Technology Support	\$ 25,000.00		\$ 25,000.00
Technology Connectivity	\$ 50,000.00		\$ 50,000.00
Computers		\$ 326,000.00	\$ 326,000.00
Masks	\$ 130,000.00		\$ 130,000.00
Cleaning Supplies	\$ 20,000.00	\$ 10,000.00	\$ 30,000.00
Curriculum	\$ 20,000.00		\$ 20,000.00
Building	\$ 20,000.00		\$ 20,000.00
Band/Music	\$ 25,000.00		\$ 25,000.00
PPE	\$ -	\$ 20,000.00	\$ 20,000.00
Food Service	\$ 160,000.00		
Transportation	\$ 175,584.17		\$ 175,584.17
Total	\$ 1,057,584.17	\$ 356,000.00	\$ 1,413,584.17
COVID-19 Related Expenses	20-21	19-20	Total
CARES Act		\$ 547,040.00	\$ 547,040.00
Geers Act	\$454,493		\$ 454,493.00
Total	\$ 454,493.00	\$ 547,040.00	\$ 1,001,533.00

2020-21 Additions/Reductions

Fund	FTE	Addition/Reduction	Position	Building	Estimated Salary Costs
27	1	Addition	Certified Aides	Lemonweir	\$ 26,500.00
27	1	Addition	Certified Aides	Lemonweir	\$ 26,500.00
27	1	Addition	Certified Aides	Warrens	\$ 26,500.00
27	0.5	Addition	Certified Aides	LaGrange	\$ 13,250.00
27	1	Addition	Certified Aides	LaGrange	\$ 26,500.00
10	1	Addition	Teacher	TAMS	\$ 72,000.00
27	1	Addition	Speech and Language	District	\$ 69,000.00
Fund 10 Total	1				\$ 72,000.00
Fund 27 Total	5.5				\$ 188,250.00
Total	6.5				\$ 260,250.00

2019-20 Additions/Reductions

Fund	FTE	Addition/Reduction	Position	Building	Estimated Salary Costs
27	1	Addition	Speech Pathologist		\$ 50,000.00
27	1	Addition	Early Childhood	Lemonweir	\$ 50,000.00
27	1	Addition	EBD	TMS	\$ 50,000.00
27	0.5	Addition	LD	Camp	\$ 25,000.00
27	0.5	Addition	LD	Miller	\$ 25,000.00
27	1	Addition	LD	THS	\$ 50,000.00
10	1	Addition	Compass	TMS	\$ 50,000.00
10	1	Addition	Alternative Ed	THS	\$ 50,000.00
10	1	Addition	4K Tomah School of Childhood	TSC	\$ 50,000.00
10	0.5	Addition	Guidance Counselor	Wyeville	\$ 25,000.00
10	0.5	Addition	Guidance Counselor	Warrens	\$ 25,000.00
10	0.33	Addition	Guidance Counselor	Camp	\$ 16,500.00
10	0.33	Addition	Guidance Counselor	TAMS	\$ 16,500.00
10	0.33	Addition	Guidance Counselor	Oakdale	\$ 16,500.00
27	1	Addition	EBD	LaGrange	\$ 50,000.00
27	0	Addition	EBD Aide	Grange	\$ -
27	0	Addition	EBD Aide	LaGrange	\$ -
27	0	Addition	EBD Aide	Wyeville	\$ -
27	0	Addition	EBD Aide	LaGrange	\$ -
27	0	Addition	Early Childhood Aide	Oakdale	\$ -
10	3	Addition	Principal	Camp/Oak/Tams	\$ 88,000.00
10	0	Addition	Compass Aide	TMS	\$ -
10	-1	Reduction	3rd Grade	Miller	\$ (50,000.00)
Fund 10 Total	7.99				\$ 287,500.00
Fund 27 Total	6				\$ 300,000.00
Total	12.99				\$ 587,500.00

Year	Staffing 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 Teachers in Regular Education 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 Certified Aides LaGrange, 4K Aide Lemonweir, Regular Ed Aide TMS, Regular Ed Aide Miller, EBD Aide TMS
2017-18	\$ 258,545	See 2017-18 Staffing Additions/Reductions
2018-19	\$ 665,824	
2019-2020	\$ 587,500	
2020-21	\$ 260,250	
	\$ 1,852,871	Total Change from 2008-2009
	\$ 158,374	General Fund 10 Total Salary and Fringe Change from 2008-2009
	\$ 1,243,073	Special Education Fund 27 Total Salary and Fringe Change from 2008-2009
Estimated Savings to District Generated by Act 10		
\$ 1,247,500	\$ 1,247,500	ACT 10 requirement that employees pay 1/2 of the WRS contribution and 12.6% of health insurance as mandated by the Governor. (Teachers, Central Office and Administration Only. Support Staff will not be affected until July 1, 2012.)
\$ 300,000	\$ 300,000	going forward.)
\$ 632,000	\$ 632,000	The District switched from WEA Insurance to GL and Health Traditions HMO, dropped Long Term Care for Professional Staff and changed other minor insurances which resulted in \$632,000 of additional savings.
\$ 2,500,000	\$ 2,500,000	12 year savings generated by changes to Professional Staff Retirement
\$ 4,679,500	\$ 4,679,500	Total Estimated Savings Generated by ACT 10

**TOMAH AREA SCHOOL DISTRICT
RESUME OF DISTRICT INDEBTEDNESS - AS OF JUNE 30, 2019**

G.O. Refunding Bonds, Series 2007C

	2018 Principal	Interest
TOTAL	PRINCIPAL \$ -	INTEREST \$ -

TOTAL DISTRICT INDEBTEDNESS \$ -

October General Aid
Certification
?

September 3rd Friday
Count
?

October 1st Equalized
Values
?

2020-21 Annual Meeting Tax Levy Summary

	October Levy Budget 2019-20	2020-21 August Annual Meeting Est. Tax Levy Summary
Local Property Tax Fund 10 Levy	\$ 12,855,733.00	\$ 13,350,154.00
Fund 38 Levy	\$ -	\$ -
Fund 10-38-41-80 Levy	\$ 12,855,733.00	\$ 13,350,154.00
Local Property Tax Fund 39 Levy	\$ -	\$ -
Total Local Prop. Tax Levy (Funds 10, 38, & 39)	\$ 12,855,733.00	\$ 13,350,154.00
Property Tax Levy Increase/Decrease	\$ 312,155	\$ 494,421
Property Tax Levy Percent Increase/Decrease	2.49%	3.85%
Equalized Valuation/Mill Rate		
Equalized Valuation	\$ 1,751,074,164	\$ 1,786,095,647
Mill Rate	0.00734163	0.00747449
Previous Year Certified Equalized Valuation	\$ 1,682,998,502	\$ 1,751,074,164
Previous Year Mill Rate	0.00745311	0.00734163
Difference in Equalized Valuation	\$ 68,075,662	\$ 35,021,483
% Increase/Decrease in Equalized Valuation	4.04%	2.00%
Tax Impact on Property		
Projected Taxes on \$100,000	\$ 734.16	\$ 747.45
Previous Year	\$ 745.31	\$ 734.16
Difference in Taxes	\$ (11.15)	\$ 13.29
Percent Change	-1.50%	1.81%
Monthly Increase/Decrease	\$ (0.93)	\$ 1.11

DISTRICT:

DATA AS OF 6/30/2020,11:40 AM

Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 18-19 Revenue Limit

2019-20 General Aid Certification (19-20 Line 12A, src 621)	+	18,944,038
2019-20 Computer Aid Received (19-20 Line 12C, Src 691)	+	29,882
2019-20 Hi Pov Aid (19-20 Line 12B, Src 628)	+	0
2019-20 Aid for Exempt Personal Property (19-20 Line 12D, Src 691)	+	132,987
2019-20 Fnd 10 Levy Cert (19-20 Line 14A, Levy 10 Src 211)	+	12,855,733
2019-20 Fnd 38 Levy Cert (19-20 Line 14B, Levy 38 Src 211)	+	0
2019-20 Fnd 41 Levy Cert (19-220 Line 14C, Levy 41 Src 211)	+	0
2019-20 Aid Penalty for Over Levy (19-20 FINAL Rev Limit Wksht)	-	0
2019-20 Total Levy for All Levied Non-Recurring Exemptions*	-	1,543,440
NET 2020-21 Base Revenue Built from 2019-20 Data (Line 1)	=	30,419,200

*For 2019-20 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:((17+.4ss)+(18+.4ss)+(19+.4ss)) / 3 =

	2017	2018	2019
Summer FTE:	106	143	145
% (40,40,40)	42	57	58
Sept FTE:	3,041	3,111	3,099
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	3,083	3,168	3,157

Line 6: Curr Avg:((18+.4ss)+(19+.4ss)+(20+.4ss)) / 3 =

	2018	2019	2020
Summer FTE:	143	145	50
% (40,40,40)	57	58	20
Sept FTE:	3,111	3,099	3,099
Special Needs Vouchers FTE	0	0	0
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	3,168	3,157	3,119

Line 10B: Declining Enrollment Exemption =

Average FTE Loss (Line 2 - Line 6, if > 0)

X 1.00 =

X (Line 5, Maximum 2020-2021 Revenue per Memb) =

Non-Recurring Exemption Amount:

Fall 2020 Property Values (actuals will be loaded below in Sept, 2020)

2020 TIF-Out Tax Apportionment Equalized Valuation

1,786,095,647

2020-2021 Revenue Limit Worksheet

1. 2019-20 Base Revenue (Funds 10, 38, 41)

(from left)

30,419,200

2. Base Sept Membership Avg (2017+.4ss, 2018+.4ss, 2019+.4ss)/3

(from left)

3,136

3. 2019-20 Base Revenue Per Member (Ln 1 / Ln2)

(with cents)

9,700.00

4. 2020-21 Per Member Change (A+B+C)

179.00

A. Allowed Per-Member Change

121.00

B. Low Rev Incr (Enter DPI Adjustment)

0.00

C. Low Rev Dist in CCDEB (Enter DPI Adjustment)

10,000.00

5. 2020-21 Maximum Revenue / Member (Ln 3 + Ln 4)

(from left)

3,148

6. Current Membership Avg (2018+.4ss, 2019+.4ss, 2020+.4ss)/3

(rounded)

31,480,000

7. 2020-21 Rev Limit, No Exemptions (Ln7A + Ln 7B)

31,480,000

A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)

0

B. Hold Harmless Non-Recurring Exemption

(rounded)

0

8. Total 2020-21 Recurring Exemptions (A+B+C+D+E)

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 (2018-19 to 2019-20)

0

E. Recurring Referenda to Exceed (If 2020-21 is first year)

31,480,000

9. 2020-21 Limit with Recurring Exemptions (Ln 7 + Ln 8)

1,543,440

10. Total 2020-21 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)

1,500,000

A. Non-Recurring Referenda to Exceed 2020-21 Limit

0

B. Declining Enrollment Exemption for 2020-21 (from left)

0

C. Energy Efficiency Net Exemption for 2020-21 (see pg 4 for details)

205

D. Adjustment for Refunded or Rescinded Taxes, 2020-21

25,851

E. Prior Year Open Enrollment (uncounted pupil[s])

0

F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)

0

G. Other Adjustments (Environmental Rem + Fund 39 Bal Transfer)

0

H. WPCP and RPCP Private School Voucher Aid Deduction

17,384

I. SNSP Private School Voucher Aid Deduction

0

11. 2020-21 Revenue Limit With All Exemptions (Ln 9 + Ln 10)

33,023,440

12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)

19,673,286

A. 2020-21 July 1 Est (need to update on Oct 15) -> Cell is locked.

19,510,417

B. State Aid to High Poverty Districts (not all districts)

0

C. State Aid for Exempt Computers (Source 691)

29,882

D. State Aid for Exempt Personal Property (Source 691)

132,987

REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.

13. Allowable Limited Revenue: (Line 11 - Line 12)

(10, 38, 41 Levies)

13,350,154

14. Total Limited Revenue To Be Used (A+B+C)

Not >line 13

13,350,154

Entries Required Below: Enter amnts needed by purpose and fund:

A. Gen Operations: Fnd 10 Src 211

13,350,154

(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 Apprvd Debt (Fund 39 Debt-Src 211)

0

(to Budget Rpt)

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, 2020 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)

13,350,154

Line 16 is the total levy to be apportioned in the PI-401.

Levy Rate =

0.00747449

CELL COLOR KEY: Auto-Calc DPI Data District-Entered

Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue

Calculation Revised: 9/26/2018, New ICS - Independent Charter Schools FTE added to Line 2 and Line 6.

Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.

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Revenue Limit Explanation and Example

Revenue Limits

In 1993 Wisconsin Statute 121.90 placed a limit on the revenue a school district is entitled to receive from general state aid (equalization, special adjustment, and integration aids) and local levies. There are four basic steps in calculating a school district's revenue limit.

The first step in determining a school district's revenue limit is to determine the previous year's base. The revenue base is calculated by adding the general aids received and local levy. This number is then divided by an average of the district's most recent three September membership totals, excluding the current year for which the limit is being calculated. The result is a revenue base per member amount.

For example, to calculate a district's 1998-99 revenue limit, assume a fictitious district received \$2,000,000 in general aid in 1997-98, and had a local levy, excluding debt service, of \$1,500,000. Adding those together gave the district a total revenue base of \$3,500,000. If the average of the three previous September membership counts, (450 in 1995, 500 in 1996, 550 in 1997) was 500, the revenue base per member is \$7,000 ($\$3,500,000/500$).

Step two determines a new three-year membership average. The last two September membership counts (500 in 1996, 550 in 1997) plus the current year September count (600 in 1998) is averaged. The new three-year average is 550. Starting in 1998, districts added 20% of their summer school membership to the fall membership count before computing the three-year average.

The third step is to add the "allowable per member increase" to the revenue base per member amount calculated in step one. The allowable per member increase is determined by the legislature. In 1998-99 the allowable increase was \$208.88.

For example, using the above figures, the revenue base per member of \$7,000 is increased by \$208.88 in 1998-99. **This new revenue per member of \$7,208.88 is the maximum allowable revenue per member for the district in 1998-99.**

Beginning in 1995-96, a minimum revenue limit per member was established. Any district with a calculated revenue limit per member below a specified minimum is permitted to raise its limit to that minimum. The 1998-99 minimum was \$6,100 per member.

Step four is the final step in determining the revenue limit. To find the 1998-99 revenue limit, multiply the maximum allowable revenue per member (\$7,208.88 as determined in step three) by the new three-year average (550 as determined in step two). **The total amount of revenue allowed in 1998-99 in this fictitious district is \$3,964,884 ($\$7,208.88 \times 550$), unless exemptions are approved.**

A district's revenue limit can be increased by various factors such as new costs that occur when a district attaches new property or when the district is required to assume new financial responsibilities from another governmental unit. The revenue limit may also be increased if a district experiences a loss of Federal Impact Aid funds, passes a referendum for the express purpose of increasing the limit, or is experiencing declining enrollment.

After the revenue limit and any exemptions to the limit are determined, a district's allowable levy for the 1998-99 school year can be determined. This is done by subtracting the general aid the district will receive in 1998-99 from the revenue limit. The allowable levy is distributed among the general operating fund (Fund 10), the capital projects fund (Fund 40), and the community service fund (Fund 80). Any debt service levies derived from new debt since 1993 that was not approved by referendum must also be included in the revenue limit (Fund 38).

Districts are not required to levy the total amount allowed. By not levying the maximum allowed, however, the district loses some of its future ability to levy. A district that did not levy its full allowable amount the previous year may increase its revenue limit in the current year by 75% of the amount under-levied in the previous year.

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
2020-21 GENERAL AID WORKSHEET - JULY 1 ESTIMATE**

SCHOOL DISTRICT _____

Enter District Data in Shaded Fields Only

PART A: 2019-20 EQUALIZATION AID MEMBERSHIP

3rd FRI SEPT 19 MEMBERSHIP*(including Youth Challenge)	3,099.00
2rd FRI JAN 20 MEMBERSHIP* (including Youth Challenge)	3,101.00
TOTAL (A1 + A2)	6,200.00
AVERAGE (A3/2) (ROUNDED)	3,100.00
SUMMER 19 FTE EQUIVALENT*	145
FOSTER GROUP HOME/PART-TIME RESIDENT FTE EQUIVALENT	0.20
PART-TIME NON-RESIDENT FTE EQUIVALENT	
STATEWIDE CHOICE PUPILS STARTING IN FALL 15 & AFTER	2.00
SPECIAL NEEDS SCHOLARSHIP PROGRAM STUDENTS	
INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS	
AID MEMBERSHIP (A4 + A5 + A6A + A6B + A6C + A6D + A6E)	3,247

* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2019-20 GEN FUND DEDUCTIBLE RECEIPTS - BUDGET REPORT

TOTAL REVENUE & TRNFS IN	10R 000000 000	(+) 37,116,521.88
PROP TAX + EXEMPT AIDS FROM DOR	10R 210+10R 691	(-) 13,056,602.00
GENERAL STATE AID (incl Hi Pov Aid)	10R 000000 620	(-) 18,944,038.00
IMPACT AID DIST:NON-DED IMPACT AID	(EST BY DPI)	(-) 15,238.00
REORGANIZATION SETTLEMENT	10R 000000 850	(-) 0.00
LONG TERM OP BORROW, NOTE	10R 000000 873	(-) 0.00
LONG TERM OP BORROW, STF	10R 000000 874	(-) 0.00
REFUND OF DISBURSEMENT	10R 000000 972	(-) 0.00
DEDUCTIBLE RECEIPTS	(TO LINE C6)	(=) 5,100,643.88

PART C: 2019-20 NET COST OF GENERAL FUND - BUDGET REPORT

TOTAL EXPENDITURES	10E 000000 000	(+) 36,754,844.13
DEBT SERVICE TRANSFER	10E 411000 838 + 839	(-) 0.00
REORG SETTLEMENT	10E 491000 950	(-) 0.00
REFUND PRIOR YR REVENUE	10E 492000 972	(-) 7,500.00
GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	36,747,344.13
DEDUCTIBLE RECEIPTS	(FROM B9)	(-) 5,100,643.88
OPER. DEBT, INTEREST	38E + 39E 283000 680	(+) 0.00
NET COST GENERAL FUND	(NOT < 0)	(=) 31,646,700.25

PART D: 2019-20 NET COST OF DEBT SERVICE FUND - BUDGET REPORT

TOTAL REV & TRNSF IN	38R +39R 000000 000	(+) 0.00
GEN FUND TRNSF-IN	10E 411000 838 + 839	(-) 0.00
PROPERTY TAX	38R + 39R 210	(-) 0.00
PMNT LIEU OF TAX	38R + 39R 220	(-) 0.00
NON-REV RECEIPTS	38R + 39R 800	(-) 0.00
DEDUCTIBLE RCPTS	(D1-D2-D3-D4-D5)	(-) 0.00
TOTAL EXPENDITURES	38E + 39E 000000 000	(+) 0.00
AIDABLE FUND 41 EXP	(EST BY DPI)	(+) 0.00
REFINANCING	38E + 39E 282000 000	(-) 0.00
OPERATIONAL DEBT	38E + 39E 283000 000	(-) 0.00
NET COST DEBT SERVICE		(=) 0.00

PART E: 2019-20 SHARED COST - BUDGET REPORT

NET COST: GEN FND + DEBT SRV	(C8 + D11)	(+) 31,646,700.25
COSTS OF LAWSUIT (NONE IN 19-20)		(-) 0.00
TRANS OF INDIGENT PUPILS, REG 3K PGMS AND/OR OTHER		(-) 0.00
IMPACT AID DIST: NON-DED NEG AID HOLD HARMLESS		(-) 0.00
TOTAL SHARED COST FOR EQUALIZATION AID		(=) 31,646,700.25

<u>GUARANTEES FOR JULY 1 ESTIMATE</u>		<u>K-12</u>	<u>UHS</u>	<u>K-8</u>
G1	PRIMARY	1,930,000	5,790,000	2,895,000
G6	SECONDARY	1,408,255	4,224,765	2,112,382
G11	TERTIARY	656,435	1,969,305	984,652

E5A SHARED COST PER MEMBER

E6	PRIMARY COST CEILING PER MEMB = 1,000	1,000	(E5 / A7)	9,746
E7	PRIMARY CEILING		(A7 * E6)	3,247,000.00
E8	PRIMARY SHARED COST		(LESSER OF E5 OR E7)	3,247,000.00
E9	SECONDARY COST CEILING PER MEMBER:	10,280		10,280.00
E10	SECONDARY CEILING		(A7 * E9)	33,379,160.00
E11	SECONDARY SHARED COST		((LESSER OF E5 OR E10)-E8)	28,399,700.25
E12	TERTIARY SHARED COST		(GREATER OF (E5-E8-E11) OR 0)	0.00

PART F: EQUALIZED VALUE

F1	2019 TIF-OUT SCH AID VALUE + EXEMPT COMPUTER VALUE	1,754,493,957
	(Values Received May, 2020, With Reorg Adjusts, include May, 2017 Computer Value)	
	EQUALIZED VALUE PER MEMBER =	540,343 (F1 / A7)

PART G: 2020-21 JULY 1 ESTIMATE - EQUALIZATION AID BY TIER

G1	PRIMARY GUARANTEED VALUE PER MEMBER	1,930,000
G2	PRIMARY GUARANTEED VALUATION	(A7 * G1) 6,266,710,000.00
G3	PRIMARY REQUIRED RATE (8 DECIMALS)	(E8 / G2) 0.00051813
G4	PRIMARY NET GUARANTEED VALUE	(G2 - F1) 4,512,216,043.00
G5	PRIMARY EQUALIZATION AID	(G3 * G4) NOT< ZERO 2,337,914.50
G6	EST SECONDARY GUARANTEED VALUE PER MEMB	1,408,255
G7	SECONDARY GUARANTEED VALUATION	(A7 * G6) 4,572,603,985.00
G8	SECONDARY REQUIRED RATE	(E11 / G7) 0.00621084
G9	SECONDARY NET GUARANTEED VALUE	(G7 - F1) 2,818,110,028.00
G10	SECONDARY EQUALIZATION AID (may be neg)	(G8 * G9) 17,502,830.49
G11	EST TERTIARY GUARANTEED VALUE PER MEMBER	656,435
G12	TERTIARY GUARANTEED VALUATION	(A7 * G11) 2,131,444,445.00
G13	TERTIARY REQUIRED RATE	(E12 / G12) 0.00000000
G14	TERTIARY NET GUARANTEED VALUE	(G12 - F1) 376,950,488.00
G15	TERTIARY EQUALIZATION AID (may be neg)	(G13 * G14) 0.00

PART H: 2020-21 JULY 1 ESTIMATE - EQUALIZATION AID

H1	20-21 JULY 1 ESTIMATE - EQUALIZATION AID (NOT<ZERO)	(G5 + G10 + G15) 19,840,745.00
H2A	PARENTAL CHOICE , EQ (MILWAUKEE ONLY)	
H2	PAYMENT TO MILWAUKEE SD FROM CITY OF MILWAUKEE	
H3	MILWAUKEE CHARTER PROGRAM, EQ	H1 x -0.0169432830 (336,167.00)
H4A	19-20 OCT-TO-FINAL EQUAL ADJ	5,934.00
H4B	19-20 OCT-TO-FINAL CHOICE/CHARTER DEDUCT ADJ (was previously Line I4)	(95.00)
H5	PRIOR YR DATA ERROR ADJ	
H6	20-21 JULY 1 ESTIMATE - EQUAL AID SUBTOTAL (ROUND)*	(SUM LINES H1 THRU H5) 19,510,417.00

PART I: 2020-21 JULY 1 ESTIMATE - SPECIAL ADJUSTMENT, INTER, INTRA AID AND TOTAL GENERAL AID

Note: Go to SECTION I COMPUTATION area on page two (below)

I1	20-21 JULY 1 ESTIMATE - SPECIAL ADJUSTMENT/CH 220 AID ELIG	0.00
I2A	PARENTAL CHOICE, SPADJ/220 (MILWAUKEE & RACINE)	0.00
I2B	MLWK CHARTER PGM, SPEC ADJ/220	I1 x -0.0169432830 0.00
I2C	19-20 OCT-TO-FINAL SPEC ADJ/220 AID ADJ	
I3	20-21 JULY 1 ESTIMATE - SPEC ADJ/220 TOTAL (ROUND)	(I1+I2A+I2B+I2C) 0.00

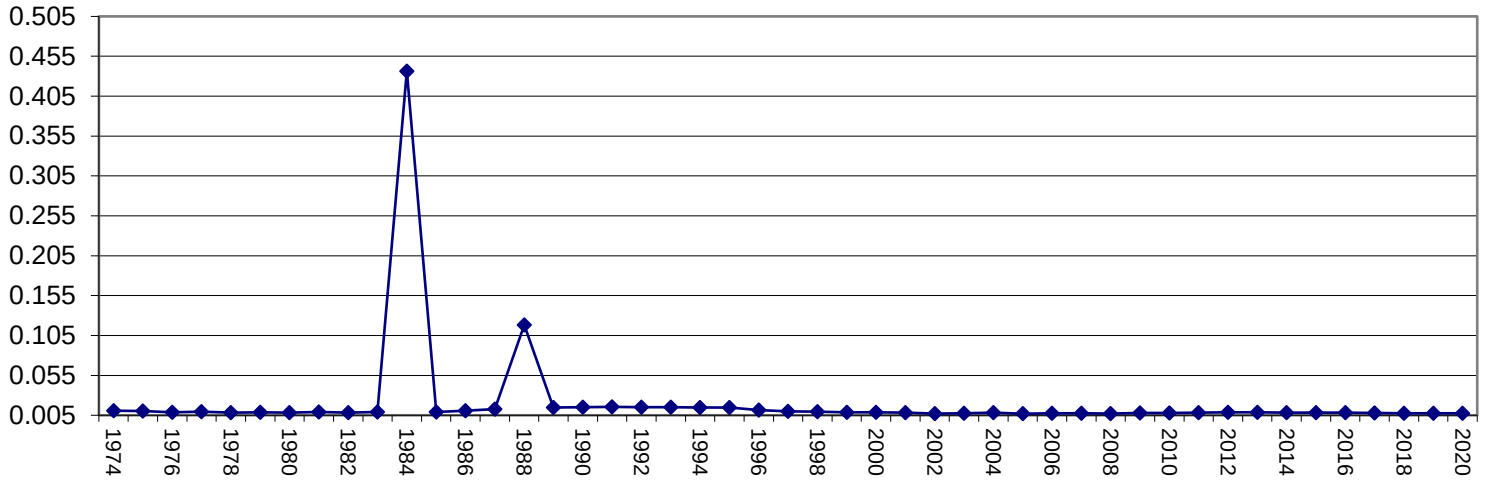
*I5 2020-21 JULY 1 ESTIMATE - GENERAL AID (H6 + I3)		19,510,417.00
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Tomah Area School District Levy, Equalized Values, and Mill Rate History

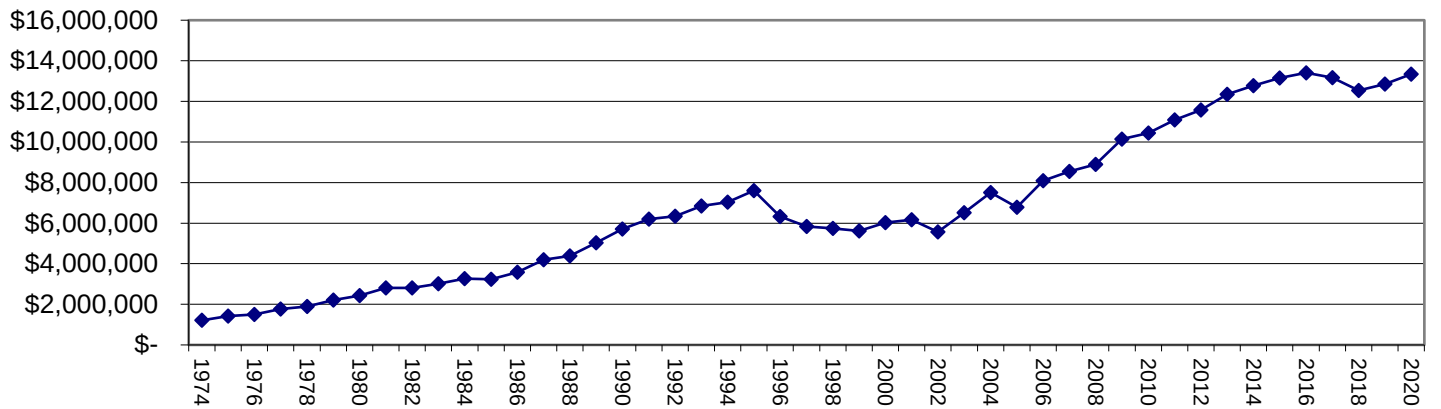
* The School District Certification of Equalized Valuation for 2018 will not be known until October 1, 2018.*

		TAX LEVY	\$ 12,893,733 VALUATION	MILL RATE	Percent Increase In Tax Levy	Percent Increase In Valuation	Percent Increase In Mill Rate
1974	\$	1,211,035.21	\$ 112,804,000	0.0107357	10.21%	18.26%	-6.80%
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	\$ 7,491,460	0.4364706	8.24%	-97.73%	4659.82%
1985	\$	3,239,230.98	\$ 349,168,759	0.0092770	-0.93%	4560.89%	-97.87%
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	\$ 37,025,822	0.1182940	4.49%	-88.88%	839.73%
1989	\$	5,036,494.56	\$ 342,614,875	0.0147002	14.99%	825.34%	-87.57%
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	\$	13,350,154.00	\$ 1,786,095,647	0.0074745	6.43%	6.13%	0.29%
5 Year Average					0.85%	3.74%	-2.80%
10 Year Average					2.81%	3.65%	-0.78%
15 Year Average					4.93%	4.39%	0.50%

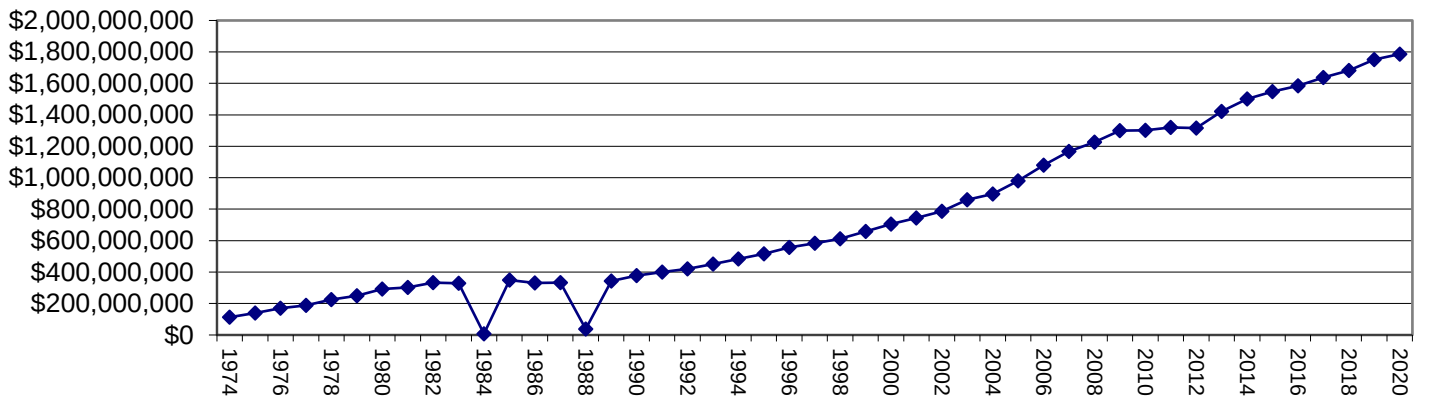
MILL RATE HISTORY



TAX LEVY HISTORY



EQUALIZED VALUATION HISTORY



FY 2019-20 Equalized Levy Rates (Mill Rates)

Dist		School	2019-20	2019-20	2019-20
Type	Rank	District	Total Levy	Equalized Value	Mill Rate
K-12	1	Drummond	\$ 3,932,517	\$ 1,314,590,398	\$ 2.99
K-12	2	Gibraltar Area	\$ 10,942,576	\$ 3,588,709,209	\$ 3.05
K-12	3	Green Lake	\$ 4,173,860	\$ 902,145,883	\$ 4.63
K-12	4	Mercer	\$ 2,226,281	\$ 461,789,400	\$ 4.82
K-12	5	Northwood	\$ 3,865,170	\$ 801,329,893	\$ 4.82
K-12	6	Washington	\$ 1,469,677	\$ 290,539,400	\$ 5.06
Area Schools					
K-12	27	Tomah Area	\$ 12,855,733	\$ 1,751,074,164	\$ 7.34
K-12	31	Adams-Friendship Area	\$ 11,131,295	\$ 1,484,097,797	\$ 7.50
K-12	60	Kickapoo Area	\$ 1,697,844	\$ 206,867,623	\$ 8.21
K-12	70	Reedsburg	\$ 12,638,072	\$ 1,518,800,811	\$ 8.32
K-12	72	New Lisbon	\$ 3,478,871	\$ 414,282,685	\$ 8.40
K-12	80	Necedah Area	\$ 4,913,992	\$ 577,762,414	\$ 8.51
K-12	90	Norwalk-Ontario-Wilton	\$ 1,783,495	\$ 205,907,864	\$ 8.66
K-12	101	Wonewoc-Union Center	\$ 2,352,598	\$ 270,214,877	\$ 8.71
K-12	103	Viroqua Area	\$ 5,326,525	\$ 610,149,200	\$ 8.73
K-12	115	Onalaska	\$ 18,453,768	\$ 2,078,031,035	\$ 8.88
K-12	121	Black River Falls	\$ 8,372,580	\$ 932,361,859	\$ 8.98
K-12	145	Sparta Area	\$ 11,454,025	\$ 1,246,227,159	\$ 9.19
K-12	162	Cashton	\$ 2,207,443	\$ 235,807,114	\$ 9.36
K-12	164	K-12 Districts (368)	\$ 4,887,979,087	\$ 521,681,403,413	\$ 9.37
K-12	182	Blair-Taylor	\$ 4,261,886	\$ 447,473,985	\$ 9.52
K-12	184	West Salem	\$ 9,240,504	\$ 967,796,013	\$ 9.55
K-12	187	Baraboo	\$ 16,609,342	\$ 1,734,758,648	\$ 9.57
K-12	215	Gale-Ettrick-Trempealeau	\$ 7,748,617	\$ 789,645,437	\$ 9.81
K-12	220	Lafarge	\$ 1,090,987	\$ 110,464,232	\$ 9.88
K-12	235	Hillsboro	\$ 2,298,122	\$ 228,391,127	\$ 10.06
K-12	242	Nekoosa	\$ 11,114,630	\$ 1,097,519,929	\$ 10.13
K-12	244	Alma Center	\$ 3,076,270	\$ 303,529,296	\$ 10.14
K-12	266	Holmen	\$ 19,620,532	\$ 1,897,908,385	\$ 10.34
K-12	280	Mauston	\$ 8,116,978	\$ 762,586,391	\$ 10.64
K-12	284	Westby Area	\$ 5,747,733	\$ 538,306,938	\$ 10.68
K-12	308	Lacrosse	\$ 50,761,354	\$ 4,605,738,223	\$ 11.02
K-12	359	Melrose-Mindoro	\$ 4,753,518	\$ 367,509,049	\$ 12.93
K-12	352	Melrose-Mindoro	4,517,703.00	349,247,041.00	\$ 12.94

**Statewide property value is the total of K-12 and UHS values, TIF increments excluded. The K-8 value is the same

Recommended Format for Budget Adoption

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

BUDGET ADOPTION 2020-21			
	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
GENERAL FUND (FUND 10)			
Beginning Fund Balance (Account 930 000)	4,555,533.80	4,659,706.69	5,021,384.44
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	0.00	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	4,659,706.69	5,021,384.44	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	4,659,706.69	5,021,384.44	5,021,384.44
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	12,662,724.56	12,893,215.04	13,388,154.00
240 Payments for Services	39,100.78	21,409.37	41,000.00
260 Non-Capital Sales	30,348.92	24,756.82	19,000.00
270 School Activity Income	68,659.84	53,272.42	63,200.00
280 Interest on Investments	10,036.89	7,405.41	3,200.00
290 Other Revenue, Local Sources	40,266.97	16,242.25	11,420.00
Subtotal Local Sources	12,851,137.96	13,016,301.31	13,525,974.00
Other School Districts Within Wisconsin			
310 Transit of Aids	3,325.73	1,720.56	0.00
340 Payments for Services	408,614.63	562,232.41	515,850.20
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	411,940.36	563,952.97	515,850.20
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	10,479.18	18,193.25	6,152.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	247.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	10,726.18	18,193.25	6,152.00

BUDGET ADOPTION 2020-21			
	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
State Sources			
610 State Aid -- Categorical	268,161.25	374,292.66	250,000.00
620 State Aid -- General	18,155,673.00	18,944,038.00	19,510,417.00
630 DPI Special Project Grants	74,103.75	62,539.43	0.00
640 Payments for Services Grant)	8,422.00 0.00	0.00 0.00	8,500.00 0.00
660 Other State Revenue Through Local Units	14,380.28	11,304.89	11,000.00
690 Other Revenue	3,001,457.86	2,894,832.72	2,655,069.00
Subtotal State Sources	21,522,198.14	22,287,007.70	22,434,986.00
Federal Sources			
710 Federal Aid - Categorical	31,944.24	30,365.41	28,784.00
720 Impact Aid	183,382.66	148,837.28	125,000.00
730 DPI Special Project Grants	160,531.63	149,059.03	735,640.67
750 IASA Grants	647,013.86	673,830.10	747,107.24
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	53,753.64	86,962.89	0.00
790 Other Federal Revenue - Direct	36,605.02	57,031.45	38,635.49
Subtotal Federal Sources	1,113,231.05	1,146,086.16	1,675,167.40
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	5,700.00	6,100.00	6,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	5,700.00	6,100.00	6,000.00
Other Revenues			
960 Adjustments	147,444.48	21,202.73	36,000.00
970 Refund of Disbursement	137,459.11	50,946.78	110,525.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	13,154.42	6,730.98	6,000.00
Subtotal Other Revenues	298,058.01	78,880.49	152,525.00
TOTAL REVENUES & OTHER FINANCING SOURCES	36,212,991.70	37,116,521.88	38,316,654.60
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	7,586,794.11	7,603,561.75	7,991,054.74
120 000 Regular Curriculum	7,248,665.73	7,522,527.42	7,388,411.28
130 000 Vocational Curriculum	911,305.71	925,802.39	941,955.43
140 000 Physical Curriculum	793,669.11	805,794.06	833,439.03
160 000 Co-Curricular Activities	560,244.16	523,088.37	540,007.52
170 000 Other Special Needs	13,545.50	13,955.45	17,990.78
Subtotal Instruction	17,114,224.32	17,394,729.44	17,712,858.78
Support Sources			
210 000 Pupil Services	852,842.43	1,010,767.57	1,467,369.63
220 000 Instructional Staff Services	1,642,695.00	2,046,651.45	1,611,668.47
230 000 General Administration	390,962.90	385,181.57	402,245.07
240 000 School Building Administration	1,607,691.85	1,714,324.86	1,747,110.82

BUDGET ADOPTION 2020-21			
	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
250 000 Business Administration	8,248,849.29	7,084,307.38	7,262,237.00
260 000 Central Services	107,428.10	89,716.64	112,200.00
270 000 Insurance & Judgments	327,662.89	375,676.26	337,759.00
280 000 Debt Services	14,368.75	17,619.72	15,000.00
290 000 Other Support Services	1,269,400.08	1,019,250.47	2,205,374.11
Subtotal Support Sources	14,461,901.29	13,743,495.92	15,160,964.10
Non-Program Transactions			
410 000 Inter-fund Transfers	3,462,227.25	4,395,285.64	4,194,714.99
430 000 Instructional Service Payments	1,052,655.95	1,187,562.04	1,230,616.73
490 000 Other Non-Program Transactions	17,810.00	33,771.09	17,500.00
Subtotal Non-Program Transactions	4,532,693.20	5,616,618.77	5,442,831.72
TOTAL EXPENDITURES & OTHER FINANCING USES	36,108,818.81	36,754,844.13	38,316,654.60

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	100,759.70	109,548.49	349,629.18
900 000 Ending Fund Balance	109,548.49	349,629.18	348,629.18
REVENUES & OTHER FINANCING SOURCES	83,711.06	720,152.42	32,891.96
100 000 Instruction	67,992.27	421,580.51	1,000.00
200 000 Support Services	6,930.00	58,491.22	32,891.96
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	74,922.27	480,071.73	33,891.96

SPECIAL EDUCATION FUND (FUND 27)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
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	3,394,227.25	3,952,374.84	4,194,714.99
Local Sources			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
Subtotal Local Sources	0.00	0.00	0.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts within Wisconsin	0.00	0.00	0.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00

BUDGET ADOPTION 2020-21			
	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	0.00	3,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	0.00	3,000.00
State Sources			
610 State Aid -- Categorical	1,157,775.00	1,187,769.00	1,268,407.65
620 State Aid -- General	8,142.00	0.00	12,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	1,939.00	0.00	6,000.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	6,000.00	22,000.00	0.00
Subtotal State Sources	1,173,856.00	1,209,769.00	1,286,407.65
Federal Sources			
710 Federal Aid - Categorical	2,177.00	0.00	5,000.00
730 DPI Special Project Grants	569,870.09	685,374.08	967,779.07
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	268,121.64	203,638.28	150,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	840,168.73	889,012.36	1,122,779.07
Other Financing Sources		0.00	0.00
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	0.00	0.00	0.00
Other Revenues			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	5,408,251.98	6,051,156.20	6,606,901.71
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	4,142,939.09	4,595,359.53	4,820,981.10
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	9,190.44	9,015.48	12,457.54

BUDGET ADOPTION 2020-21			
	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
Subtotal Instruction	4,152,129.53	4,604,375.01	4,833,438.64
Support Sources			
210 000 Pupil Services	477,187.52	568,321.28	566,672.15
220 000 Instructional Staff Services	314,941.14	310,226.17	370,830.89
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	223,183.76	249,884.99	272,404.31
260 000 Central Services	13,614.47	14,337.31	15,000.00
270 000 Insurance & Judgments	1,300.00	1,300.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
Subtotal Support Sources	1,030,226.89	1,144,069.75	1,224,907.35
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	225,895.56	295,555.77	548,555.72
490 000 Other Non-Program Transactions	0.00	7,155.67	0.00
Subtotal Non-Program Transactions	225,895.56	302,711.44	548,555.72
TOTAL EXPENDITURES & OTHER FINANCING USES	5,408,251.98	6,051,156.20	6,606,901.71

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	88,065.90	88,821.84	89,567.05
900 000 ENDING FUND BALANCES	88,821.84	89,567.05	89,567.05
TOTAL REVENUES & OTHER FINANCING SOURCES	755.94	745.21	0.00
281 000 Long-Term Capital Debt	0.00	0.00	0.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00
842 000 INDEBTEDNESS, END OF YEAR	0.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	144,073.73	212,683.32	563,440.06
900 000 Ending Fund Balance	212,683.32	563,440.06	563,440.06
TOTAL REVENUES & OTHER FINANCING SOURCES	68,609.59	350,756.74	0.00
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

BUDGET ADOPTION 2020-21			
	Audited 2018-19	Unaudited 2019-20	Budget 2020-21

FOOD SERVICE FUND (FUND 50)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	56,140.84	53,207.43	53,162.58
900 000 ENDING FUND BALANCE	53,207.43	53,162.58	53,162.58
TOTAL REVENUES & OTHER FINANCING SOURCES	1,472,302.57	1,432,585.86	1,509,195.00
200 000 Support Services	1,475,235.98	1,432,630.71	1,509,195.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,475,235.98	1,432,630.71	1,509,195.00

COMMUNITY SERVICE FUND (FUND 80)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2018-19	Unaudited 2019-20	Budget 2020-21
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	15,250.08	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	15,250.08	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	15,250.08	0.00	0.00

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

Fund 73 Reporting

Annual Required Reporting as of June 30, 2020

Current Amount Invested in Trust:		\$702,628.84
Investment return earned since last Annual Meeting:		\$11,917.11
Total disbursements made since last Annual Meeting:		
	Revenues	\$605,301.91
	Expenses	\$563,384.80
	Difference	\$41,917.11

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

CITIZEN’S GUIDE TO UNDERSTANDING THE 2020-2021 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.

Summary Revenues and Expenses

Summary Revenues and Expenses	Budget Beginning Budget 2019- 2020	October Levy Budget 2019-20	Unaudited 2019- 20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change
Total Fund 10 Revenues	\$36,775,279	\$37,025,822	\$37,116,522	\$38,316,655	\$1,290,832	3%
Total Fund 10 Expenses	\$36,775,279	\$37,025,822	\$36,754,844	\$38,316,655	\$1,290,832	3%
Difference	\$0	\$0	\$361,678	\$0	\$0	0%
Total Fund 10 Revenues Less Grants	\$35,738,932	\$35,869,766	\$36,108,360	\$36,766,487	\$896,721	2%
Total Fund 10 Expenditures Less Grants	\$35,738,932	\$35,869,766	\$35,746,682	\$36,766,488	\$896,722	2%
Difference	\$0	\$0	\$361,678	\$0	\$0	0%
Total Fund 10 Revenues - Grants	\$1,036,347	\$1,156,056	\$1,008,162	\$1,550,167	\$394,111	34%
Total Fund 10 Expenditures - Grants	\$1,036,347	\$1,156,056	\$1,008,162	\$1,550,167	\$394,111	34%
Difference	\$0	\$0	\$0	\$0	\$0	0%
Total Fund 27 Revenues	\$6,010,355	\$6,389,655	\$6,051,156	\$6,606,902	\$217,247	3%
Total Fund 27 Expenses	\$6,010,355	\$6,389,655	\$6,051,156	\$6,606,902	\$217,247	3%
Difference	\$0	\$0	\$0	\$0	\$0	0%
Total Fund 27 Revenues Less Grants	\$5,322,374	\$5,396,954	\$5,365,782	\$5,639,123	\$242,169	4%
Total Fund 27 Expenses Less Grants	\$5,322,374	\$5,396,954	\$5,365,782	\$5,639,123	\$242,169	4%
Difference	\$0	\$0	\$0	\$0	\$0	0%
Total Fund 27 Revenue Grants Only	\$687,982	\$992,701	\$685,374	\$967,779	-\$24,922	-3%
Total Fund 27 Expenses Grant Only	\$687,982	\$992,701	\$685,374	\$967,779	-\$24,922	-3%
Difference	\$0	\$0	\$0	\$0	\$0	0%
Total Fund 38/39 Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Total Fund 38/39 Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Difference	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Account	Description	Budget Beginning Budget 2019-2020	October Levy Budget 2019-20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change
Fund 10							
10-800-211-000000-000	Property Tax - Current Year Levy	\$13,083,739	\$12,855,733	\$12,855,733	\$13,350,154	\$494,421	3.85%
10-800-213-000000-000	Mobile Home Tax	\$38,000	\$38,000	\$37,482	\$38,000	\$0	0.00%
10-800-240-000000-000	Fees - District	\$6,000	\$6,000	\$5,116	\$6,000	\$0	0.00%
10-800-241-000000-000	Summer School Enrichment Supply	\$8,000	\$8,000	\$276	\$8,000	\$0	0.00%
10-800-249-000000-000	Transportation Fees	\$27,000	\$27,000	\$16,017	\$27,000	\$0	0.00%
10-800-260-000000-000	Non-Capital Sales - District Resale	\$3,000	\$3,000	\$14,420	\$3,000	\$0	0.00%
10-400-260-000000-000	Non-Capital Sales-Resale Yearbook	\$7,000	\$7,000	\$7,071	\$7,000	\$0	0.00%
10-400-261-000000-000	Non-Capital Sales Resale Greenhouse	\$2,200	\$2,200	\$1,345	\$2,200	\$0	0.00%
10-400-262-000000-000	Non-Capital Sales-Woods	\$2,000	\$2,000	\$245	\$2,000	\$0	0.00%
10-400-263-000000-000	Non-Capital Sales - Art	\$3,000	\$3,000	\$1,664	\$3,000	\$0	0.00%
10-800-264-000000-000	Non-Capital Surplus Property Sales	\$1,500	\$1,500	\$0	\$1,500	\$0	0.00%
10-400-265-000000-000	Resale - SHS Metals	\$300	\$300	\$12	\$300	\$0	0.00%
10-300-270-000000-000	Admissions - Middle School	\$2,200	\$2,200	\$1,241	\$2,200	\$0	0.00%
10-100-270-000000-000	Admissions - Elementary	\$1,000	\$1,000	\$955	\$1,000	\$0	0.00%
10-400-271-000000-000	School Activity Income-Athletic	\$44,000	\$44,000	\$40,431	\$44,000	\$0	0.00%
10-400-272-000000-000	School Activity Income - Musical	\$4,000	\$4,000	\$431	\$4,000	\$0	0.00%
10-400-273-000000-000	WIAA Tournaments	\$3,000	\$3,000	\$2,459	\$3,000	\$0	0.00%
10-400-274-000000-000	Tournaments Local/Conference	\$9,000	\$9,000	\$7,756	\$9,000	\$0	0.00%
10-400-292-000000-000	Student Fees	\$0	\$0	\$120			
10-800-280-000000-000	Earnings on Investments	\$2,000	\$2,000	\$7,404	\$2,000	\$0	0.00%
10-800-282-000000-000	Interest - Retirement Acct LGIP	\$1,200	\$1,200	\$2	\$1,200	\$0	0.00%
10-800-291-000000-000	Gifts	\$0	\$0	\$300	\$0	\$0	#DIV/0!
10-800-293-000000-000	Rentals	\$8,000	\$8,000	\$6,192	\$8,000	\$0	0.00%
10-800-297-000000-000	Student Fines - District-Wide	\$2,000	\$2,000	\$9,228	\$2,000	\$0	0.00%
10-300-297-000000-000	Student Fines - Middle School	\$220	\$220	\$0	\$220	\$0	0.00%
10-400-297-000000-000	Student Fines - Senior High School	\$1,200	\$1,200	\$403	\$1,200	\$0	0.00%
	Source: ???	\$13,259,559	\$13,031,553	\$13,016,301	\$13,525,974	\$494,421	3.79%
10-800-315-000000-000	State Aid Transit from School District	\$0	\$0	\$1,721	\$0		
10-800-343-000000-000	Charges for Co-Curricular Activities	\$0	\$0	\$9,717	\$0		
10-800-345-000000-000	General Tuition - Open Enrollment	\$515,850	\$642,249	\$552,515	\$515,850	(\$126,399)	-19.68%
	Source: ???	\$515,850	\$642,249	\$563,953	\$515,850	(\$126,399)	-19.68%
10-800-515-000000-000	State Aid Transit from Intermediate	\$6,152	\$6,152	\$10,395	\$6,152	\$0	0.00%
10-800-517-000000-000	Federal Aid Transit from Intermediate	\$0	\$0	\$7,798	\$0		
	Source: 5??	\$6,152	\$6,152	\$18,193	\$6,152	\$0	0.00%
10-800-612-000000-000	Transportation Aid	\$135,000	\$135,000	\$154,523	\$135,000	\$0	0.00%
10-800-613-000000-000	Library Aid	\$115,000	\$115,000	\$161,128	\$115,000	\$0	0.00%
10-800-619-000000-000	Other Categorical Aid			\$58,642	\$0		
10-800-621-000000-000	Equalization Aid	\$18,711,478	\$18,944,038	\$18,944,038	\$19,510,417	\$566,379	2.99%
10-800-630-000000-000	Special Projects Grant		\$22,240	\$62,539	\$0	(\$22,240)	-100.00%
10-800-640-000000-000	Pymts for Serv-State Tuition-Rec&#	\$8,500	\$8,500	\$0	\$8,500	\$0	0.00%
10-800-660-000000-000	State Revenue through Local Units	\$11,000	\$11,000	\$11,305	\$11,000	\$0	0.00%

10-800-690-000000-000	Other Rev from State Sources-Not DPI	\$79,641	\$74,173	\$0	(\$79,641)	-100.00%
10-800-691-000000-000	Exempt Computer Aid	\$162,988	\$162,869	\$162,869	\$0	0.00%
10-800-695-000000-000	Per Pupil Aid	\$2,329,880	\$2,329,880	\$2,326,912	\$2,292,200	(\$37,680) -1.62%
10-800-696-000000-000	High Cost Transportation Aid	\$200,000	\$200,000	\$308,639	\$200,000	\$0 0.00%
10-800-699-000000-000	Other State Revenue	\$0	\$0	\$22,240	\$0	\$0 #DIV/0!
	Source: 6??	\$21,673,846	\$22,008,168	\$22,287,008	\$22,434,986	\$426,818 1.94%
10-800-713-000000-000	Vocational Education Aid	\$30,671	\$34,930	\$30,365	\$28,784	(\$6,146) -17.60%
10-800-721-000000-000	Impact Aid Sec. 8003	\$125,000	\$125,000	\$148,837	\$125,000	\$0 0.00%
10-800-730-000000-000	Special Project Grants/Title IIA	\$132,479	\$132,448	\$113,053	\$124,842	(\$7,606) -5.74%
10-800-730-000000-160	CARES Act	\$0	\$0	\$0	\$547,040	\$547,040 0.00%
10-800-730-000000-381	Title IV-A	\$6,981	\$53,033	\$36,006	\$63,758	\$10,725 20.22%
10-800-751-000000-000	IASA Title I	\$794,278	\$761,827	\$673,830	\$747,107	(\$14,720) -1.93%
10-800-780-000000-000	Federal Aid thru State not DPI			\$86,963	\$0	
10-800-791-000000-802	Direct Federal Aid - STEM Grant	\$71,937	\$71,937	\$57,031	\$38,635	(\$33,301) -46.29%
	Source: 7??	\$1,161,347	\$1,179,175	\$1,146,086	\$1,675,167	\$495,992 42.06%
10-800-860-000000-000	Compensation for Sale or Loss of F	\$6,000	\$6,000	\$6,100	\$6,000	\$0 0.00%
	Source: 8??	\$6,000	\$6,000	\$6,100	\$6,000	\$0 0.00%
10-800-964-000000-000	Insurance	\$36,000	\$36,000	\$21,203	\$36,000	\$0 0.00%
10-800-971-000000-000	Aidable-	\$110,525	\$110,525	\$50,947	\$110,525	\$0 0.00%
10-800-990-000000-000	Other Misc Revenue	\$6,000	\$6,000	\$6,731	\$6,000	\$0 0.00%
	Source: 9??	\$152,525	\$152,525	\$78,880	\$152,525	\$0 0.00%
	Fund: 10?	\$36,775,279	\$37,025,822	\$37,116,522	\$38,316,655	\$1,290,832 3.49%
Fund 27						
27-800-110-000000-000	Transfer from Fund 10 - Special Ed	\$3,877,966	\$3,981,429	\$3,952,375	\$4,194,715	\$213,286 5.36%
	Source: 1??	\$3,877,966	\$3,981,429	\$3,952,375	\$4,194,715	\$213,286 5.36%
27-800-516-000000-000	Spec Ed transit of aid from a CESA	\$3,000	\$3,000	\$0	\$3,000	\$0 0.00%
27-800-517-000000-000	CESA Revenue thru Federal Funds	\$0	\$0	\$0	\$0	\$0 #DIV/0!
	Source: 5??	\$3,000	\$3,000	\$0	\$3,000	\$0 0.00%
27-800-611-000000-000	Handicapped Aid Revenue-District F	\$1,268,408	\$1,239,525	\$1,187,769	\$1,268,408	\$28,882 2.33%
27-800-625-000000-000	High Cost Student Aid	\$12,000	\$12,000	\$0	\$12,000	\$0 0.00%
27-800-640-000000-000	State Tuition - Fund 27	\$6,000	\$6,000	\$0	\$6,000	\$0 0.00%
27-800-697-000000-000	Aid for Special Education Transition	\$0	\$0	\$22,000	\$0	\$0 #DIV/0!
	Source: 6??	\$1,286,408	\$1,257,525	\$1,209,769	\$1,286,408	\$28,882 2.30%
27-800-711-000000-000	High Cost Student - Special Educati	\$5,000	\$5,000	\$0	\$5,000	\$0 0.00%
27-800-730-000000-341	Special Project Grants - IDEA	\$677,590	\$965,304	\$669,791	\$939,636	(\$25,668) -2.66%
27-800-730-000000-347	Special Project Grants - Preschool I	\$10,392	\$27,398	\$15,583	\$28,143	\$746 2.72%
27-800-780-000000-000	Medicaid Revenue	\$150,000	\$150,000	\$203,638	\$150,000	\$0 0.00%
	Source: 7??	\$842,982	\$1,147,701	\$889,012	\$1,122,779	(\$24,922) -2.17%
	Fund: 27?	\$6,010,355	\$6,389,655	\$6,051,156	\$6,606,902	\$217,247 3.40%
Fund 29						
29-800-730-000000-000	Special Project Grants	\$32,554	\$32,611	\$32,611	\$32,892	\$281 0.86%
	Source: 7??	\$32,554	\$32,611	\$32,611	\$32,892	\$281 0.86%
	Fund: 29?	\$32,554	\$32,611	\$32,611	\$32,892	\$281 0.86%
Fund 50						
50-800-150-000000-000	Transfer from Fund 10	\$0	\$0	\$92,911	\$0	

	Source: 1??	\$0	\$0	\$92,911	\$0		
50-800-251-000000-000	Food Service Sales-Pupils	\$365,000	\$365,000	\$260,947	\$311,375	(\$53,625)	-14.69%
50-800-252-000000-000	Food Service Sales - Adults	\$13,150	\$13,150	\$8,321	\$13,150	\$0	0.00%
50-800-252-000000-586	Adult Lunches - Summer Nutrition	\$500	\$500	\$365	\$500	\$0	0.00%
50-800-254-000000-000	Breakfast Program - Adult	\$100	\$100	\$45	\$100	\$0	0.00%
50-800-256-000000-000	Food Service Sales-Breakfast Program	\$28,100	\$28,100	\$21,752	\$28,100	\$0	0.00%
50-800-257-000000-000	Food Service Sales-Ala Carte Milk	\$85,000	\$85,000	\$60,616	\$85,000	\$0	0.00%
50-800-258-000000-000	Food Service Sales-Ala Carte Lunch	\$165,525	\$165,525	\$116,610	\$217,525	\$52,000	31.42%
50-800-259-000000-000	Other Food Service Sales	\$26,500	\$26,500	\$14,935	\$26,500	\$0	0.00%
50-800-280-000000-000	Earnings on Investments	\$200	\$200	\$522	\$200	\$0	0.00%
	Source: 2??	\$684,075	\$684,075	\$484,111	\$682,450	(\$1,625)	-0.24%
50-800-617-000000-542	State Aid - Match NSL	\$13,250	\$13,250	\$13,811	\$13,250	\$0	0.00%
50-800-617-000000-543	State Aid - SSBA	\$5,500	\$5,500	\$5,176	\$5,500	\$0	0.00%
	Source: 6??	\$18,750	\$18,750	\$18,987	\$18,750	\$0	0.00%
50-800-714-000000-000	Donated Commodities-DPI Figure	\$93,000	\$93,000	\$93,585	\$100,000	\$7,000	7.53%
50-800-717-000000-546	Breakfast Program - Fed Reimb	\$116,960	\$116,960	\$88,025	\$115,210	(\$1,750)	-1.50%
50-800-717-000000-547	Food Service Aid - Lunch	\$565,825	\$565,825	\$403,987	\$563,035	(\$2,790)	-0.49%
50-800-717-000000-586	Food Service Aid - SFS	\$82,250	\$82,250	\$238,727	\$82,250	\$0	0.00%
50-800-730-000000-000	Special Projects Grant	\$0	\$0	\$12,253	\$0	\$0	#DIV/0!
	Source: 7??	\$858,035	\$858,035	\$836,577	\$860,495	\$2,460	0.29%
	Fund: 50?	\$1,560,860	\$1,560,860	\$1,432,586	\$1,561,695	\$835	0.05%
Overall Totals:		\$44,379,048	\$45,008,948	\$44,632,875	\$46,518,143	\$1,509,195	3.35%

Grand Totals	Budget Beginning Budget 2019- 2020	October Levy Budget 2019-20	Unaudited 2019- 20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change
District Wide Elementary	\$678,855	\$676,225	\$614,186	\$684,062	\$7,837	1%
Lemonweir	\$1,621,066	\$1,602,864	\$1,611,149	\$1,621,275	\$18,411	1%
Miller	\$1,295,042	\$1,342,856	\$1,328,287	\$1,392,296	\$49,439	4%
Oakdale	\$439,479	\$402,427	\$418,588	\$418,489	\$16,063	4%
Camp Douglas	\$398,364	\$356,532	\$371,797	\$365,844	\$9,312	3%
Wyeville	\$754,298	\$734,554	\$749,575	\$739,048	\$4,495	1%
Warrens	\$748,452	\$738,325	\$740,152	\$740,299	\$1,974	0%
LaGrange	\$2,279,886	\$2,274,545	\$2,277,904	\$2,312,463	\$37,918	2%
Montessori School	\$379,196	\$394,941	\$345,447	\$397,999	\$3,058	1%
District Music/Art/PE	\$25,710	\$25,710	\$22,515	\$26,020	309.91	1%
Common School Library Fund	\$48,665	\$48,665	\$84,688	\$73,386	\$24,721	51%
TOTAL ELEMENTARY	\$8,669,014	\$8,597,644	\$8,564,288	\$8,771,181	\$173,538	2%
Middle School	\$3,715,024	\$3,634,770	\$3,607,310	\$3,546,709	(\$88,061)	-2%
Senior High School	\$5,876,593	\$5,951,222	\$5,891,995	\$6,022,089	\$70,866	1%
Alternative School	\$526,585	\$577,545	\$560,800	\$615,660	\$38,115	7%
English Language Learner	\$12,502	\$12,791	\$13,096	\$13,484	\$693	5%
Administration	\$1,324,153	\$1,355,974	\$1,378,416	\$1,367,514	\$11,539	1%
Health	\$31,231	\$31,239	\$78,092	\$33,416	\$2,177	7%
Transportation	\$2,224,836	\$2,211,559	\$2,225,901	\$2,224,821	\$13,262	1%
Operation	\$2,290,645	\$2,295,073	\$2,040,845	\$2,282,960	(\$12,112)	-1%
Construction	\$1,447,820	\$1,459,464	\$1,351,804	\$1,300,000	(\$159,464)	-11%
Maintenance	\$819,980	\$835,815	\$824,037	\$759,254	(\$76,562)	-9%
District Wide Reading	\$0	\$12,376	\$12,713	\$13,358	\$981	8%
District Wide Programs	\$6,496,929	\$6,787,533	\$6,531,892	\$7,760,462	\$972,929	14%
District Wide AV	\$30,523	\$30,523	\$27,978	\$30,523	\$0	0%
Summer School/Intersession	\$248,097	\$248,159	\$220,668	\$248,275	\$117	0%
Curriculum	\$939,614	\$819,574	\$827,376	\$720,201	(\$99,373)	-12%
Technology	\$867,015	\$768,544	\$1,428,731	\$843,312	\$74,768	10%
Gifted & Talented	\$5,350	\$5,350	\$859	\$3,350	(\$2,000)	-37%
Native American Education	\$2,500	\$2,500	\$1,366	\$2,500	\$0	0%
4K (Four Year Old Kindergarten)	\$209,522	\$231,111	\$158,155	\$206,419	(\$24,692)	-11%
Wellness	\$1,000	\$1,000	\$360	\$1,000	\$0	0%
Fund 10 Grant Total	\$1,036,347	\$1,156,056	\$1,008,162	\$1,550,167	\$394,111	34%
FUND 10 TOTAL	\$36,775,279	\$37,025,822	\$36,754,844	\$38,316,655	\$1,290,832	3%

FUND 27 TOTAL						
District Wide Elementary	\$88,004	\$87,781	\$165,385	\$87,497	-\$284	0%
Lemonweir	\$425,548	\$402,504	\$384,502	\$468,652	\$66,148	16%
Miller	\$332,114	\$354,901	\$350,119	\$322,723	-\$32,178	-9%
Oakdale	\$131,393	\$157,037	\$189,940	\$186,894	\$29,857	19%
Camp Douglas	\$33,588	\$25,691	\$25,904	\$26,062	\$372	1%
Wyeville	\$74,923	\$36,367	\$37,817	\$36,852	\$485	1%
Warrens	\$34,318	\$148,137	\$149,102	\$195,096	\$46,958	32%
LaGrange	\$920,751	\$966,765	\$942,101	\$1,018,430	\$51,664	5%
Tomah Area Montessori School	\$6,487	\$0	\$0	\$0	\$0	0%
Ahuco Early Childhood	\$6,487	\$0	\$0	\$0	\$0	0%
Elementary Salary	\$2,053,611	\$2,179,183	\$2,244,871	\$2,342,205	\$163,022	7.48%
Elementary Salary & Non-Salary	\$2,053,611	\$2,179,183	\$2,244,871	\$2,342,205	\$163,022	7%
Middle School	\$828,457	\$788,196	\$762,918	\$817,378	\$29,182	4%
High School	\$971,871	\$977,960	\$979,439	\$1,018,151	\$40,192	4%
Transportation	\$259,949	\$280,066	\$247,225	\$267,104	-\$12,962	-5%
District Wide	\$1,150,856	\$1,113,959	\$1,084,714	\$1,137,583	\$23,625	2%
District Wide Non Aid Eligible	\$57,629	\$57,590	\$46,616	\$56,700	-\$889	-2%
Fund 27 Grant Total	\$687,982	\$992,701	\$685,374	\$967,779	-\$24,922	-3%
FUND 27 TOTAL	\$6,010,355	\$6,389,655	\$6,051,156	\$6,606,902	\$217,247	3.40%
FUND 38 & 39 TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
FUND 10 TOTAL	\$36,775,279	\$37,025,822	\$36,754,844	\$38,316,655	\$1,290,832	3.49%
FUND 27 TOTAL	\$6,010,355	\$6,389,655	\$6,051,156	\$6,606,902	\$217,247	3.40%
FUND 38 & 39 TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
GRAND TOTAL	\$42,785,634.41	\$43,415,477.46	\$42,806,000.33	\$44,923,556.68	\$1,508,079	3.47%

SALARY BUDGET FUND 10	Budget Beginning Budget 2019- 2020	October Levy Budget 2019- 20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	
District Wide Elementary	\$678,855	\$676,225	\$614,186	\$684,062	-\$2,630	-0.39%	
Lemonweir	\$1,601,546	\$1,583,343	\$1,585,718	\$1,599,354	\$16,011	1.01%	
Miller	\$1,276,709	\$1,324,524	\$1,312,122	\$1,373,909	\$49,386	3.73%	
Oakdale	\$433,509	\$396,457	\$407,996	\$412,538	\$16,082	4.06%	
Camp Douglas	\$394,234	\$352,402	\$359,291	\$361,693	\$9,291	2.64%	
Wyeville	\$746,298	\$726,554	\$743,712	\$730,367	\$3,813	0.52%	
Warrens	\$738,498	\$728,371	\$730,349	\$730,327	\$1,956	0.27%	
LaGrange	\$2,247,897	\$2,242,556	\$2,249,258	\$2,280,147	\$37,591	1.68%	
Tomah Area Montessori School	\$374,689	\$390,434	\$340,939	\$394,395	\$3,961	1.01%	
4K Community	\$89,453	\$111,042	\$84,181	\$86,850	-\$24,192	-21.79%	
	\$8,581,687	\$8,531,906	\$8,427,754	\$8,653,642	\$121,736	1%	
Music/Art/PE/Guid/Library	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
					0%	#DIV/0!	
Elementary	\$8,581,687	\$8,531,906	\$8,427,754	\$8,653,642	\$121,736	1.43%	
Middle School	\$3,635,265	\$3,555,011	\$3,533,841	\$3,465,420	-\$89,591	-2.52%	
Senior High School	\$5,588,488	\$5,663,117	\$5,544,296	\$5,742,474	\$79,356	1.40%	
Alternative School	\$501,214	\$552,174	\$537,198	\$590,087	\$37,913	6.87%	
English Language Learner	\$11,802	\$12,091	\$12,661	\$12,784	\$693	5.73%	
Administration	\$722,714	\$754,535	\$749,076	\$765,701	\$11,166	1.48%	
Health	\$29,631	\$29,639	\$31,771	\$31,816	\$2,177	7.35%	
Transportation	\$1,265,902	\$1,252,625	\$1,304,260	\$1,299,374	\$46,749	3.73%	
Operation	\$1,218,995	\$1,223,423	\$1,136,544	\$1,211,310	-\$12,112	-0.99%	
Construction							
Maintenance	\$519,980	\$535,815	\$473,753	\$459,254	-\$76,562	-14.29%	
District Reading	\$0	\$12,376	\$12,713	\$13,358	\$981	7.93%	
District Wide Programs	\$1,127,190	\$1,172,598	\$717,941	\$2,047,300	\$874,702	74.60%	
District Wide AV							
Summer School/Intersession	\$227,557	\$227,619	\$211,219	\$228,278	\$659	0.29%	
Curriculum	\$267,914	\$247,874	\$259,737	\$250,501	\$2,627	1.06%	
Technology	\$338,094	\$239,623	\$261,767	\$243,312	\$3,688	1.54%	
Gifted & Talented	\$0	\$0	\$0	\$0	\$0	0.00%	
4K (Four Year Old Kindergarten)							
Wellness							
FUND 10 TOTAL	\$24,036,433	\$24,010,427	\$23,214,529	\$25,014,611	\$1,004,184	4.18%	

Salary

FUND 27							
District Wide Elementary	\$88,004	\$87,781	\$165,385	\$87,497	-\$284	-0.32%	
Lemonweir	\$425,548	\$402,504	\$384,502	\$468,652	\$66,148	16.43%	
Miller	\$332,114.01	\$354,900.95	\$350,119.36	\$322,722.63	-\$32,178	-9.07%	
Oakdale	\$131,393.07	\$157,037.00	\$189,939.98	\$186,893.86	\$29,857	19.01%	
Camp Douglas	\$33,588	\$25,691	\$25,904	\$26,062	\$372	1.45%	
Wyeville	\$74,923	\$36,367	\$37,817	\$36,852	\$485	1.33%	
Warrens	\$34,317.54	\$148,137.27	\$149,102.34	\$195,095.65	\$46,958	31.70%	
LaGrange	\$920,751	\$966,765	\$942,101	\$1,018,430	\$51,664	5.34%	
Tomah Area Montessori School	\$6,487	\$0	\$0	\$0	\$0	#DIV/0!	
Ahuco Early Childhood	\$6,487	\$0	\$0	\$0	\$0	#DIV/0!	
Total Elementary Salary	\$2,053,611	\$2,179,183	\$2,244,871	\$2,342,205	\$163,022	7.48%	
Middle School	\$828,457	\$788,196	\$762,918	\$817,378	\$29,182	3.70%	
High School	\$971,871	\$977,960	\$979,439	\$1,018,151	\$40,192	4.11%	
Transportation	\$226,949	\$247,066	\$233,127	\$230,459	(\$16,607)	-6.72%	
District Wide Aid Eligible	\$1,105,721	\$1,068,824	\$1,039,228	\$1,091,563	\$22,740	2.13%	
District Wide Non Aid Eligible	\$21,487	\$21,448	\$21,390	\$21,754	\$307	1.43%	
FUND 27 TOTAL	\$5,208,097	\$5,282,677	\$5,280,972	\$5,521,512	\$238,835	4.52%	
FUND 38 + 39 TOTAL							
FUND 10 TOTAL	\$24,036,433	\$24,010,427	\$23,214,529	\$25,014,611	\$1,004,184	4.18%	
FUND 27 TOTAL	\$5,208,097	\$5,282,677	\$5,280,972	\$5,521,512	\$238,835	4.52%	
FUND 38 + 39 TOTAL							
GRAND TOTAL	\$29,244,529	\$29,293,104	\$28,495,501	\$30,536,123	\$1,243,019	4.24%	

	Budget Beginning Budget 2019- 2020	October Levy Budget 2019- 20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	Notes
GRANTS - NON-SALARY BUDGET							
ECIA Title 1 - Fund 10 (141)	\$107,217	\$88,872	\$7,597	\$41,720	(\$47,152)	-53.06%	
Title II-A - Fund 10 (365)	\$25,000	\$32,660	\$10,185	\$19,944	(\$12,717)	-38.94%	
Title IV - Fund 10 (381)	\$6,981	\$53,033	\$36,006	\$63,758	\$10,725	20.22%	
DOD DEA Grant (802)	\$71,936.73	\$71,936.73	\$52,928.84	\$38,635.49	(\$33,301)	-46.29%	
Title IIIA	\$0	\$0	\$348	\$0	\$0	#DIV/0!	
Educator Effectiveness (583)	\$0	\$22,240	\$22,240	\$0	(\$22,240)	-100.00%	
Vocational Education Aid - Fund 10 (400)	\$30,671	\$34,930	\$30,365	\$28,784	(\$6,146)	-17.60%	
PL 94-142 - Fund 27	\$454,199	\$751,064	\$477,035	\$722,015	(\$29,049)	-3.87%	
PL 99-457 - Fund 27	\$4,870	\$21,692	\$9,843	\$22,032	\$340	1.57%	
Cares Act	\$0	\$0	\$0	\$547,040	\$547,040	#DIV/0!	
IESSAA Indian Education Grant - Fund 29	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
	\$700,876	\$1,076,429	\$646,548	\$1,483,929	\$407,501	37.86%	

	Budget Beginning Budget 2019- 2020	October Levy Budget 2019- 20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	
GRANTS - SALARY BUDGET							
ECIA Title 1 - Fund 10 (141)	\$687,061	\$672,955	\$666,233	\$705,387	\$32,432	4.82%	
Title II-A - Fund 10 (365)	\$107,479	\$99,788	\$102,262	\$104,899	\$5,111	5.12%	
DOD DEA Grant (802)	\$0	\$0	\$4,103	\$0	\$0	#DIV/0!	
WI Fast Forward - (716)	0	\$79,641.00	\$74,173.00	\$0.00	(\$79,641)	-100.00%	
Peer Mentoring - (387)	\$0	\$0	\$1,721	\$0	\$0	#DIV/0!	
PL 94-142 - Fund 27	\$223,391	\$214,239	\$192,757	\$217,620	\$3,381	1.58%	
PL 99-457 - Fund 27	\$5,522	\$5,706	\$5,739	\$6,111	\$406	7.11%	
Cares Act	\$0	\$0	\$0	\$0	\$0	0.00%	
IESSAA Indian Education Grant - Fund 29	\$32,554	\$32,611	\$32,611	\$32,892	\$281	0.86%	
	\$1,056,007	\$1,104,940	\$1,079,599	\$1,066,909	(\$38,031)	-3.44%	

GRANTS - TOTAL SAL/NON-SALARY	Budget Beginning Budget 2019- 2020	October Levy Budget 2019- 20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	
ECIA Title 1 - Fund 10	\$794,278	\$761,827	\$673,830	\$747,107	(\$14,720)	-1.93%	
Title II-A - Fund 10	\$132,479	\$132,448	\$112,447	\$124,842	(\$7,606)	-5.74%	
Title IV - Fund 10 (381)	\$6,981	\$53,033	\$36,006	\$63,758	\$10,725	20.22%	
DOD DEA Grant (802)	\$71,937	\$71,937	\$57,031	\$38,635	(\$33,301)	-46.29%	
Title IIIA	\$0	\$0	\$348	\$0	\$0	#DIV/0!	
WI Fast Forward - (716)	\$0	\$79,641	\$74,173	\$0	(\$79,641)	-100.00%	
Educator Effectiveness (583)	\$0	\$22,240	\$22,240	\$0	(\$22,240)	-100.00%	
Peer Mentoring - (387)	\$0	\$0	\$1,721	\$0	\$0	#DIV/0!	
Vocational Education Aid - Fund 10	\$30,671	\$34,930	\$30,365	\$28,784	(\$6,146)	-17.60%	
PL 94-142 - Fund 27	\$677,590	\$965,304	\$669,791	\$939,636	(\$25,668)	-2.66%	
PL 99-457 - Fund 27	\$10,392	\$27,398	\$15,583	\$28,143	\$746	2.72%	
Cares Act (160)	\$0	\$0	\$0	\$547,040	\$547,040	0.00%	
IESSAA Indian Education Grant - Fund 29	\$32,554	\$32,611	\$32,611	\$32,892	\$281	0.86%	
	\$1,756,883	\$2,181,369	\$1,726,147	\$2,550,838	\$369,470	16.94%	

NON-SALARY BUDGET							
FUND 10	Beginning Budget 2019- 2020	October Levy Budget 2019-20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	
District Wide Elementary	\$0	\$0	\$0	\$0	\$0	0.00%	
Lemonweir	\$19,521	\$19,521	\$25,431	\$21,921	\$2,400	12.30%	
Miller	\$18,333	\$18,333	\$16,165	\$18,386	\$53	0.29%	
Oakdale	\$5,970	\$5,970	\$10,592	\$5,951	(\$19)	-0.32%	
Camp Douglas	\$4,130	\$4,130	\$12,505	\$4,151	\$21	0.51%	
Wyeville	\$8,000	\$8,000	\$5,863	\$8,681	\$681	8.51%	
Warrens	\$9,954	\$9,954	\$9,803	\$9,972	\$18	0.18%	
LaGrange	\$31,989	\$31,989	\$28,646	\$32,316	\$327	1.02%	
Montessori School	\$4,507	\$4,507	\$4,507	\$3,604	(\$903)	-20.04%	
4K Community	\$0	\$0	\$0	\$0	\$0	0.00%	
District Music/Art/PE	\$25,710	\$25,710	\$22,515	\$26,020	\$310	1.21%	
Elementary Common School Library	\$48,665	\$48,665	\$74,362	\$48,700	\$48,700	100.07%	
Elementary Total	\$176,780	\$176,780	\$210,390	\$179,703	\$2,923	1.65%	
Middle School	\$54,438	\$54,438	\$45,439	\$55,930	\$1,492	2.74%	
MS Common School Library	\$15,761	\$15,761	\$18,784	\$15,799	\$38	0.24%	
MS Athletics	\$9,560	\$9,560	\$9,245	\$9,560	\$0	0.00%	
Tomah High School (THS)	\$133,571	\$133,571	\$186,185	\$126,217	(\$7,354)	-5.51%	
THS Common Library	\$25,951	\$25,951	\$30,776	\$25,815	(\$136)	-0.52%	
THS Athletics	\$128,583	\$128,583	\$130,739	\$127,583	(\$1,000)	-0.78%	
District-Wide Common School Lib	\$0	\$0	\$10,326	\$24,686	\$24,686	0.00%	
Alternative School	\$25,371	\$25,371	\$23,602	\$25,573	\$202	0.80%	
English Language Learner	\$700	\$700	\$436	\$700	\$0	0.00%	
Administration	\$601,439	\$601,439	\$629,341	\$601,812	\$373	0.06%	
Health	\$1,600	\$1,600	\$46,321	\$1,600	\$0	0.00%	
Transportation	\$958,934	\$958,934	\$921,641	\$925,447	(\$33,487)	-3.49%	
Operation	\$1,071,650	\$1,071,650	\$904,301	\$1,071,650	\$0	0.00%	
Construction	\$1,447,820	\$1,459,464	\$1,351,804	\$1,300,000	(\$159,464)	-10.93%	
Maintenance	\$300,000	\$300,000	\$350,284	\$300,000	\$0	0.00%	
District Wide Programs	\$5,369,739	\$5,614,935	\$5,813,951	\$5,713,162	\$98,227	1.75%	
District Wide AV	\$30,523	\$30,523	\$27,978	\$30,523	\$0	0.00%	
Summer School/Intersession	\$20,540	\$20,540	\$9,449	\$19,997	(\$543)	-2.64%	
Curriculum	\$671,700	\$571,700	\$567,640	\$469,700	(\$102,000)	-17.84%	
Technology	\$528,921	\$528,921	\$1,166,964	\$600,000	\$71,079	13.44%	
Gifted & Talented	\$5,350	\$5,350	\$859	\$3,350	(\$2,000)	-37.38%	
Native American Education	\$2,500	\$2,500	\$1,366	\$2,500	\$0	0.00%	
4K (Four Year Old Kindergarten)	\$120,069	\$120,069	\$73,974	\$119,569	(\$500)	-0.42%	
District Reading	\$0	\$0	\$0	\$0	\$0	0.00%	
Wellness	\$1,000	\$1,000	\$360	\$1,000	\$0	0.00%	
FUND 10	\$11,702,499.40	\$11,859,338.91	#####	\$11,751,876.63	(\$107,462)	-0.91%	

	Budget Beginning Budget 2019- 2020	October Levy Budget 2019-20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	
FUND 27 Non-Salary Budget							
Lemonweir	\$0	\$0	\$0	\$0	\$0	0.00%	
Miller	\$0	\$0	\$0	\$0	\$0	0.00%	
Oakdale	\$0	\$0	\$0	\$0	\$0	0.00%	
Camp Douglas	\$0	\$0	\$0	\$0	\$0	0.00%	
Wyeville	\$0	\$0	\$0	\$0	\$0	0.00%	
Warrens	\$0	\$0	\$0	\$0	\$0	0.00%	
LaGrange	\$0	\$0	\$0	\$0	\$0	0.00%	
Total Elementary Non Salary	\$0	\$0	\$0	\$0	\$0	0.00%	
Middle School	\$0	\$0	\$0	\$0	\$0	0.00%	
High School	\$0	\$0	\$0	\$0	\$0	0.00%	
Transportation	\$33,000	\$33,000	\$14,097	\$36,645	\$3,645	11.05%	
District Wide Aid Eligible	\$45,135	\$45,135	\$45,486	\$46,020	\$885	1.96%	
District Wide Non Aid Eligible	\$36,142	\$36,142	\$25,227	\$34,946	(\$1,196)	-3.31%	
FUND 27 TOTAL	\$114,277	\$114,277	\$84,810	\$117,611	\$3,334	2.92%	

FUND 38 & 39 DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0.00%	
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FUND 10 TOTAL	\$11,702,499	\$11,859,339	\$12,532,153	\$11,751,877	(\$107,462)	-0.91%	
FUND 27 TOTAL	\$114,277	\$114,277	\$84,810	\$117,611	\$3,334	2.92%	
FUND 38 & 39 TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%	
GRAND TOTAL	\$11,816,776	\$11,973,616	\$12,616,963	\$11,869,488	(\$104,128)	-0.87%	

Alternative School							\$25,573
Description	Budget Beginning Budget 2019- 2020	October Levy Budget 2019-20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	Explanation
Personal Services - Alternative Scho	\$17,940	\$17,940	\$17,924	\$17,940	\$0	0.00%	
Emplee Travel - Alternative School	\$200	\$200	\$359	\$200	\$0	0.00%	
Postage - Undifferentiated			\$448	\$0	\$0	#DIV/0!	
General Supplies - Alternative Schoo	\$6,661	\$6,661	\$3,579	\$7,233	\$572	8.58%	
Guidance Supplies - RKLC	\$208	\$208	\$0	\$0	(\$208)	-100.00%	
General Supplies - Library	\$200	\$200	\$0	\$200	\$0	0.00%	
Non-Capital Equip - Alternative Scho	\$162	\$162	\$1,292	\$0	(\$162)	-100.00%	
	\$25,371	\$25,371	\$23,602	\$25,573	\$202	0.80%	

English Language Learner							\$700
Description	Budget Beginning Budget 2019- 2020	October Levy Budget 2019-20	Unaudited 2019-20 Year to Date Expenses	Budget Beginning Budget 2020-21	Budget Difference	Percent Change	Explanation
Mileage ELL			\$176	\$0	\$0	#DIV/0!	
General Supplies - ELL	\$700	\$700	\$260	\$700	\$0	0.00%	
	\$700	\$700	\$436	\$700	\$0	0.00%	

Administration							\$601,812
Description	Budget Beginning 2019- 2020	Budget October 2019-2020	Unaudited 2019-20 Year to Date Expenses	Budget Beginning 20- 21 with Cost of Living Increase	Budget Difference	Percent Change	Explanation
Personal Services - Election	\$6,000	\$6,000	\$7,005	\$6,000	\$0	0.00%	
Personal Services - Legal Services	\$40,000	\$40,000	\$19,961	\$40,000	\$0	0.00%	
Personal Services - Audit	\$10,000	\$10,000	\$9,995	\$10,295	\$295	2.95%	
Other Bd of Education - Bond & Investment Fees			\$70	\$0	\$0	#DIV/0!	
Other Bd of Education - WASB Servi	\$7,000	\$7,000	\$7,136	\$7,000	\$0	0.00%	
Personal Services - District Administr	\$26,000	\$26,000	\$30,185	\$26,000	\$0	0.00%	
Personal Services - Direction of Busi	\$52,500	\$52,500	\$46,362	\$52,500	\$0	0.00%	
Equip Rental - Direction of Business	\$1,430	\$1,430	\$1,508	\$1,508	\$78	5.48%	
Employee Travel - Board Members	\$3,100	\$3,100	\$2,105	\$3,100	\$0	0.00%	
Employee Travel - District Administratic	\$10,000	\$10,000	\$3,926	\$10,000	\$0	0.00%	
Employee Travel - Direction of Busines	\$5,000	\$5,000	\$3,563	\$5,000	\$0	0.00%	
Advertising - Election Ads			\$1,458	\$0	\$0	#DIV/0!	
Public Relations	\$17,000	\$17,000	\$18,013	\$17,000	\$0	0.00%	
Advertising - Direction of Business	\$30,000	\$30,000	\$20,096	\$30,000	\$0	0.00%	
Communication - Postage	\$9,500	\$9,500	\$7,427	\$9,500	\$0	0.00%	
General Supplies - Election	\$200	\$200	\$365	\$200	\$0	0.00%	
General Supplies - Direction of Busin	\$5,000	\$5,000	\$3,463	\$5,000	\$0	0.00%	
General Supplies - Fiscal	\$1,000	\$1,000	\$1,526	\$1,000	\$0	0.00%	
Furniture - Administration	\$800	\$800	\$0	\$800	\$0	0.00%	
Periodicals Direction of Business	\$800	\$800	\$927	\$800	\$0	0.00%	
Operational Debt - Interest Short-Ter	\$15,000	\$15,000	\$17,620	\$15,000	\$0	0.00%	
District Liability Insurance	\$35,420	\$35,420	\$57,948	\$35,420	\$0	0.00%	
District Property Insurance	\$60,276	\$60,276	\$42,923	\$60,276	\$0	0.00%	
Workers Compensation	\$224,198	\$224,198	\$256,579	\$224,198	\$0	0.00%	
Fidelity Bond Premiums	\$2,865	\$2,865	\$684	\$2,865	\$0	0.00%	
Unemployment Compensation	\$15,000	\$15,000	\$17,543	\$15,000	\$0	0.00%	
Dues & Fees - Direction of Busi	13350	13350	17440.12	13350	0	0.00%	
Refund Payment	\$10,000	\$10,000	\$33,515	\$10,000	\$0	0.00%	
	\$601,439	\$601,439	\$629,341	\$601,812	\$373	0.06%	

Health							\$1,600
Description	Budget Beginning Budget 2019- 2020	October Levy Budget 2019-20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	Explanation
Personal Services - Health			\$75	\$0	\$0	#DIV/0!	
Emplee Travel - Health	\$1,500	\$1,500	\$1,566	\$1,500	\$0	0.00%	
General Supplies Health	\$100	\$100	\$40	\$100	\$0	0.00%	
Medical Supplies - Health			\$44,641	\$0	\$0	#DIV/0!	
	\$1,600	\$1,600	\$46,321	\$1,600	\$0	0.00%	

Transportation							\$925,447
Description	Budget Beginning Budget 2019- 2020	October Levy Budget 2019-20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	Explanation
Personal Service-Direction of Pupil T	\$9,100	\$9,100	\$4,524	\$7,555	(\$1,545)	-16.98%	
Vehicle Repairs and Maintenance	\$22,530	\$22,530	\$33,402	\$37,600	\$15,070	66.89%	
Parent Contract	\$1,000	\$1,000	\$2,483	\$1,000	\$0	0.00%	
Emplee Travel - Direction Pupil Tran	\$1,800	\$1,800	\$2,342	\$2,350	\$550	30.56%	
Petroleum Regular (Home to School)	\$325,000	\$325,000	\$175,419	\$325,000	\$0	0.00%	
General Supplies-Vehicle Maintenanc	\$194,091	\$194,091	\$151,748	\$179,021	(\$15,070)	-7.76%	
Non-Capital Equip-Vehicle Maintenanc	\$255	\$255	\$2,330	\$550	\$295	115.69%	
Equipment/Vehicles Maint Individual	\$320,610	\$320,610	\$496,586	\$320,610	\$0	0.00%	
Liability Insurance - Transportation	\$83,398	\$83,398	\$50,451	\$49,911	(\$33,487)	-40.15%	
Dues & Fees-Direction of Pupil	\$1,150	\$1,150	\$2,357	\$1,850	\$700	60.87%	
	\$958,934	\$958,934	\$921,641	\$925,447	(\$33,487)	-3.49%	

Operation							\$1,071,650
Description	Budget Beginning Budget 2019- 2020	October Levy Budget 2019-20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	Explanation
Non-Technology Repairs & Maint	\$40,000.00	\$40,000.00	\$39,406.57	\$40,000.00	\$0	0.00%	
Cleaning Services - Sites	\$75,000.00	\$75,000.00	\$102,675.85	\$75,000.00	\$0	0.00%	
Gas for Heat - Lemonweir	\$19,746.00	\$19,746.00	\$8,309.67	\$19,746.00	\$0	0.00%	
Gas for Heat - Miller	\$20,758.00	\$20,758.00	\$8,318.79	\$20,758.00	\$0	0.00%	
Gas for Heat - Oakdale	\$11,094.00	\$11,094.00	\$7,380.00	\$11,094.00	\$0	0.00%	
Gas for Heat - Camp	\$6,294.00	\$6,294.00	\$2,952.91	\$6,294.00	\$0	0.00%	
Gas for Heat - LaGrange	\$22,439.00	\$22,439.00	\$9,112.41	\$22,439.00	\$0	0.00%	
Gas for Heat - Wyeville	\$15,205.00	\$15,205.00	\$6,724.64	\$15,205.00	\$0	0.00%	
Gas for Heat - Warrens	\$16,372.00	\$16,372.00	\$5,212.94	\$16,372.00	\$0	0.00%	
Gas for Heat - RKLC	\$10,234.00	\$10,234.00	\$3,916.35	\$10,234.00	\$0	0.00%	
Gas for Heat - TAMS	\$3,774.00	\$3,774.00	\$1,708.24	\$3,774.00	\$0	0.00%	
Gas for Heat - Middle School	\$46,937.00	\$46,937.00	\$22,825.59	\$46,937.00	\$0	0.00%	

Gas for Heat - High School	\$65,695.00	\$65,695.00	\$31,795.64	\$65,695.00	\$0	0.00%
Gas for Heat - Bldgs	\$14,452.00	\$14,452.00	\$5,153.37	\$14,452.00	\$0	0.00%
Electricity Other Than Heat - Lemonv	\$24,583.00	\$24,583.00	\$19,825.62	\$24,583.00	\$0	0.00%
Electricity Other Than Heat - Miller	\$20,076.00	\$20,076.00	\$13,886.01	\$20,076.00	\$0	0.00%
Electricity Other Than Heat - Oakdale	\$9,443.00	\$9,443.00	\$9,336.94	\$9,443.00	\$0	0.00%
Electricity Other Than Heat - Camp	\$7,046.00	\$7,046.00	\$5,688.80	\$7,046.00	\$0	0.00%
Electricity Other Than Heat - LaGrange	\$32,395.00	\$32,395.00	\$24,837.50	\$32,395.00	\$0	0.00%
Electricity Other Than Heat - Wyeville	\$12,781.00	\$12,781.00	\$10,617.58	\$12,781.00	\$0	0.00%
Electricity Other Than Heat - Warrens	\$17,527.00	\$17,527.00	\$12,627.84	\$17,527.00	\$0	0.00%
Electricity Other Than Heat - RKLC	\$10,316.00	\$10,316.00	\$7,132.93	\$10,316.00	\$0	0.00%
Electricity Other Than Heat - TAMS	\$3,874.00	\$3,874.00	\$3,767.74	\$3,874.00	\$0	0.00%
Electricity Other Than Heat - Middle School	\$85,075.00	\$85,075.00	\$54,088.95	\$85,075.00	\$0	0.00%
Electricity Other Than Heat - High School	\$161,808.00	\$161,808.00	\$100,562.29	\$161,808.00	\$0	0.00%
Electricity Other than Heat - Bldgs	\$21,076.00	\$21,076.00	\$24,370.09	\$21,076.00	\$0	0.00%
Water - Lemonweir	\$5,420.00	\$5,420.00	\$2,226.61	\$5,420.00	\$0	0.00%
Water - Miller	\$4,673.00	\$4,673.00	\$2,213.48	\$4,673.00	\$0	0.00%
Water - Oakdale	\$969.00	\$969.00	\$502.97	\$969.00	\$0	0.00%
Water - Camp	\$1,379.00	\$1,379.00	\$815.58	\$1,379.00	\$0	0.00%
Water - LaGrange	\$6,816.00	\$6,816.00	\$3,684.59	\$6,816.00	\$0	0.00%
Water - Warrens	\$2,713.00	\$2,713.00	\$1,989.66	\$2,713.00	\$0	0.00%
Water - RKLC	\$1,146.00	\$1,146.00	\$624.44	\$1,146.00	\$0	0.00%
Water - TAMS	\$302.00	\$302.00	\$808.51	\$302.00	\$0	0.00%
Water - Middle School	\$3,535.00	\$3,535.00	\$4,125.28	\$3,535.00	\$0	0.00%
Water - High School	\$10,047.00	\$10,047.00	\$6,198.53	\$10,047.00	\$0	0.00%
Water - Bldgs	\$2,000.00	\$2,000.00	\$10,966.01	\$2,000.00	\$0	0.00%
Sewer - Lemonweir	\$7,766.00	\$7,766.00	\$3,621.44	\$7,766.00	\$0	0.00%
Sewer - Miller	\$6,516.00	\$6,516.00	\$3,653.65	\$6,516.00	\$0	0.00%
Sewer - Oakdale	\$2,127.00	\$2,127.00	\$1,503.93	\$2,127.00	\$0	0.00%
Sewer - Camp	\$677.00	\$677.00	\$737.28	\$677.00	\$0	0.00%
Sewer - LaGrange	\$7,912.00	\$7,912.00	\$5,464.86	\$7,912.00	\$0	0.00%
Sewer - Wyeville	\$4,588.00	\$4,588.00	\$5,280.00	\$4,588.00	\$0	0.00%
Sewer - Warrens	\$2,428.00	\$2,428.00	\$10,833.97	\$2,428.00	\$0	0.00%
Sewer - RKLC	\$1,001.00	\$1,001.00	\$718.76	\$1,001.00	\$0	0.00%
Sewer - TAMS	\$1,824.00	\$1,824.00	\$1,276.38	\$1,824.00	\$0	0.00%
Sewer - Middle School	\$13,854.00	\$13,854.00	\$5,102.67	\$13,854.00	\$0	0.00%
Sewer - High School	\$15,495.00	\$15,495.00	\$11,472.49	\$15,495.00	\$0	0.00%
Sewerage - Bldgs	\$1,812.00	\$1,812.00	\$3,309.42	\$1,812.00	\$0	0.00%
Employee Travel - Operation	\$750.00	\$750.00	\$2,026.67	\$750.00	\$0	0.00%
Communication - Telephone	\$37,500.00	\$37,500.00	\$40,617.73	\$37,500.00	\$0	0.00%
CESA payment	\$10,600.00	\$10,600.00	\$15,243.00	\$10,600.00	\$0	0.00%
General Supplies - Sites	\$30,000.00	\$30,000.00	\$25,843.63	\$30,000.00	\$0	0.00%
General Supplies - Buildings	\$96,300.00	\$96,300.00	\$112,851.19	\$96,300.00	\$0	0.00%
Non-Capital Equip - Operation	\$7,500.00	\$7,500.00	\$21,418.38	\$7,500.00	\$0	0.00%
Equipment Components - Operation	\$10,000.00	\$10,000.00	\$24,152.74	\$10,000.00	\$0	0.00%
Equip/Depreciated			\$32,531.50	\$0.00	\$0	#DIV/0!
Dues & Fees - Operations			\$250.00	\$0.00	\$0	#DIV/0!
	\$1,071,650.00	\$1,071,650.00	\$904,300.61	\$1,071,650.00	\$0	0.00%

Construction							\$1,300,000
Budget Beginning Budget 2019-2020							
Description	Budget 2019-2020	October Levy Budget 2019-20		Beginning Budget 2020-21	Budget Difference	Percent Change	Explanation
Construction Services	\$1,447,820.00	\$1,459,463.78	#####	\$1,300,000.00	(\$159,464)	-10.93%	
Construction Services - Special Project			\$45,534.47	\$0.00	\$0	#DIV/0!	
Site Components-Remodeling - Construction			\$80,880.00	\$0.00	\$0	#DIV/0!	
Bldg Components-Remodeling - Construction			\$175,000.00	\$0.00	\$0	#DIV/0!	
	\$1,447,820	\$1,459,464	\$1,351,804	\$2,550,000	\$1,090,536	74.72%	

Maintenance							\$300,000
Budget Beginning Budget 2019-2020							
Description	Budget 2019-2020	October Levy Budget 2019-20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	Explanation
Property Services - Bldg	\$94,000	\$94,000	\$110,234	\$94,000	\$0	0.00%	
HVAC Maintenance Contract	\$27,000	\$27,000	\$47,933	\$27,000	\$0	0.00%	
Property Services - Bldg - Electrical	\$30,000	\$30,000	\$26,589	\$30,000	\$0	0.00%	
PS HVAC Maintenance	\$65,000	\$65,000	\$61,385	\$65,000	\$0	0.00%	
Vehicle and Equip Rental	\$1,000	\$1,000	\$1,100	\$1,000	\$0	0.00%	
Employee Travel - Direction of Mainten	\$500	\$500	\$255	\$500	\$0	0.00%	
General Supplies - Bldgs	\$45,000	\$45,000	\$44,537	\$45,000	\$0	0.00%	
General Supplies - Plumbing	\$13,000	\$13,000	\$7,203	\$13,000	\$0	0.00%	
General Supplies - Electrical	\$24,000	\$24,000	\$5,586	\$24,000	\$0	0.00%	
General Supplies - Other Equipment			\$131	\$0	\$0	#DIV/0!	
Equip - Depreciated			\$44,831	\$0	\$0	#DIV/0!	
Dues & Fees Maintenance	\$500	\$500	\$500	\$500	\$0	0.00%	
	\$300,000	\$300,000	\$350,284	\$300,000	\$0	0.00%	

District Wide Programs							\$5,713,162
Budget Beginning Budget 2019-2020							
Description	Budget 2019-2020	October Levy Budget 2019-20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	Explanation
Personal Services - Fitness Center	\$4,000.00	\$4,000.00	\$1,708.50	\$4,000.00	\$0	0.00%	
Purchased Services - Psych	\$10,000.00	\$10,000.00	\$0.00	\$10,000.00	\$0	0.00%	
Personal Service - Instructional Staff	\$18,000.00	\$18,000.00	\$24,185.45	\$18,000.00	\$0	0.00%	
Purchased Service - School Security	\$74,640.00	\$74,640.00	\$53,020.50	\$74,640.00	\$0	0.00%	
PS - District Wide	\$16,700.00	\$16,700.00	\$0.00	\$16,700.00	\$0	0.00%	
Equip Rental - District Wide	\$80,000.00	\$80,000.00	\$85,553.40	\$82,240.00	\$2,240	2.80%	
Employee Travel-Instructional Staff Tra	\$4,500.00	\$4,500.00	\$3,031.53	\$4,500.00	\$0	0.00%	
Non-Open Enrollment Tuition Expenses	\$199,108.00	\$199,108.00	\$157,200.00	\$199,108.00	\$0	0.00%	
General Tuition - Open Enrollment	\$951,780.60	\$1,093,513.60	\$919,062.00	\$951,780.60	(\$141,733)	-12.96%	
CESA Payment - Instructional Staff T	\$12,500.00	\$12,500.00	\$14,608.50	\$12,500.00	\$0	0.00%	
Pymt to CESA - District Wide Program	\$28,294.73	\$28,294.73	\$42,340.18	\$52,728.13	\$24,433	86.35%	
General Tuition UW Systems/Challer	\$15,000.00	\$15,000.00	\$26,763.70	\$15,000.00	\$0	0.00%	

Private School Vouchers			\$17,384.00	\$0.00	\$0	#DIV/0!	
General Tuition - Payment to WTCS	\$12,000.00	\$12,000.00	\$24,812.16	\$12,000.00	\$0	0.00%	
Supplies - Fitness Center	\$750.00	\$750.00	\$0.00	\$750.00	\$0	0.00%	
General Supplies - District Wide	\$22,000.00	\$22,000.00	\$20,934.49	\$22,000.00	\$0	0.00%	
Paper - District Wide	\$35,000.00	\$35,000.00	\$19,899.20	\$35,000.00	\$0	0.00%	
Equip Rental - District Wide			\$7,880.27	\$0.00	\$0	#DIV/0!	
Transfer to Special Education Fund	\$3,877,965.88	\$3,981,428.61	#####	\$4,194,714.99	\$213,286	5.36%	
Transfer to Fund 46			\$350,000.00	0	\$0	#DIV/0!	used costs in Fund 27 due to salary and fr
Transfer to Fund 50			\$92,910.80	\$0.00	\$0	#DIV/0!	New Grant
Dues & Fees - District Wide			\$25.00	\$0.00	\$0	#DIV/0!	
Non-Aidable Refund-Other Non Prog	\$7,500.00	\$7,500.00	\$256.46	\$7,500.00	\$0	0.00%	
	\$5,369,739	\$5,614,935	\$5,813,951	\$5,713,162	\$98,227	1.75%	

District Wide AV							\$30,523
Description	Budget Beginning Budget 2019- 2020	October Levy Budget 2019-20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	Explanation
Maintenance-Instructional Equipmen	\$598	\$598	\$543	\$598	\$0	0.00%	
Maintenance-Other Equipment	\$5,549	\$5,549	\$5,051	\$5,549	\$0	0.00%	
General Supplies - AV	\$6,417	\$6,417	\$5,634	\$6,417	\$0	0.00%	
Non-Capital Equip - AV	\$17,959	\$17,959	\$16,749	\$17,959	\$0	0.00%	
	\$30,523	\$30,523	\$27,978	\$30,523	\$0	0.00%	

Curriculum							\$469,700
Description	Budget Beginning Budget 2019- 2020	October Levy Budget 2019-20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	Explanation
Personal Services-Curriculum Devel	\$3,000	\$3,000	\$1,295	\$1,200	(\$1,800)	-60.00%	
Emplee Travel-Direction of Improv of	\$3,500	\$3,500	\$1,349	\$3,500	\$0	0.00%	
Educational Services			\$90,070	\$235,000	\$235,000	0.00%	
Gen Supplies - Undif Curriculum			\$10,336	\$0	\$0	#DIV/0!	
General Supplies - English Language	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%	
General Supplies - Mathematics	\$2,000	\$2,000	\$267	\$2,000	\$0	0.00%	
General Supplies - Science	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%	
General Supplies - Curriculum	\$5,200	\$5,200	\$5,587	\$5,000	(\$200)	-3.85%	
Software - Curriculum District Wide	\$95,000	\$95,000	\$4,404	\$0	(\$95,000)	-100.00%	
Textbooks-Regular Curriculum	\$550,000	\$450,000	\$453,582	\$210,000	(\$240,000)	-53.33%	
Textbooks Replacement	\$8,000	\$8,000	\$0	\$8,000	\$0	0.00%	
Dues Fees - Curriculum	\$1,000	\$1,000	\$750	\$1,000	\$0	0.00%	
	\$671,700	\$571,700	\$567,640	\$469,700	(\$102,000)	-17.84%	

Technology							\$600,000
Description	Budget Beginning Budget 2019- 2020	October Levy Budget 2019-20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	Explanation
Tech Related Repairs - Instructional	\$33,000	\$33,000	\$15,541	\$17,200	(\$15,800)	-47.88%	
Tech Related Repairs - Administrative			\$420	\$18,179	\$18,179	0.00%	
Employee Travel - Technology Administration	\$5,000	\$5,000	\$2,849	\$5,000	\$0	0.00%	
Communications - Network Phone Service	\$79,400	\$79,400	\$86,362	\$79,400	\$0	0.00%	
Non-Capital Objects - Admin Technology			\$2,023	\$0	\$0	#DIV/0!	
Technology Supplies- Instruction Related	\$91	\$91	\$100	\$0	(\$91)	-100.00%	
Technology Hardware - Instruction Related	\$167,000	\$167,000	\$760,518	\$312,000	\$145,000	86.83%	
Technology Hardware - Administrative	\$183,229	\$183,229	\$197,091	\$88,321	(\$94,909)	-51.80%	
Technology Software - Instruction Related			\$0	\$5,000	\$5,000	0.00%	
Technology Software - Administrative	\$61,200	\$61,200	\$102,061	\$74,900	\$13,700	22.39%	
	\$528,921	\$528,921	\$1,166,964	\$600,000	\$71,079	13.44%	

Talented & Gifted							\$3,350
Description	Budget Beginning Budget 2019- 2020	October Levy Budget 2019-20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	Explanation
General Supplies - Gifted & Talented	\$4,850	\$4,850	\$409	\$3,350	(\$1,500)	-30.93%	
Dues & Fees - Gifted & Talented	\$500	\$500	\$450	\$0	(\$500)	-100.00%	
	\$5,350	\$5,350	\$859	\$3,350	(\$2,000)	-37.38%	

Wellness							\$1,000
Description	Budget Beginning Budget 2019- 2020	October Levy Budget 2019-20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	Explanation
General Supplies - Wellness	\$1,000	\$1,000	\$360	\$1,000	\$0	0.00%	
	\$1,000	\$1,000	\$360	\$1,000	\$0	0.00%	

4 Year Old Kindergarten							\$119,569
Description	Budget Beginning Budget 2019- 2020	October Levy Budget 2019-20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	Explanation
Personal Services - 4K	\$118,069	\$118,069	\$73,022	\$118,069	\$0	0.00%	
Employee Travel - 4K	\$1,500	\$1,500	\$787	\$1,500	\$0	0.00%	
Supplies - 4K	\$500	\$500	\$165	\$0	(\$500)	-100.00%	
	\$120,069	\$120,069	\$73,974	\$119,569	(\$500)	-0.42%	

Native American Education							\$2,500
Description	Budget Beginning Budget 2019- 2020	Budget Beginning Budget 2019- 2020	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	Explanation
Emplee Travel - Native American Dis	\$1,500	\$1,500	\$1,366	\$1,500	\$0	0.00%	
Native American Supplies	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%	
	\$2,500	\$2,500	\$1,366	\$2,500	\$0	0.00%	

Summmer School							\$19,997
Account	Budget Beginning 2019- 2020	October Levy Budget 2019-20	Unaudited 2019-20 Year to Date Expenses	Beginning Budget 2020-21	Budget Difference	Percent Change	
Supplies - Lemonweir Intercession	\$4,000	\$4,000	\$2,676	\$4,307	\$307	7.69%	
Supplies - Summer Enrichment	\$15,490	\$15,490	\$6,638	\$14,740	(\$750)	-4.84%	
Supplies - Summer Remedial	\$1,050	\$1,050	\$135	\$950	(\$100)	-9.52%	
	\$20,540	\$20,540	\$9,449	\$19,997	(\$543)	-2.64%	

Future Financial Issues Facing the Tomah Area School District

1. Impact of COVID-19 on Next State Budget and Local Economy
2. 2020-21/2021-22/2022-2023/2023-24 State Budgets
 - a. Per Pupil enrollment
 - i. Categorical Aid or Revenue Limit Increase
 - ii. Per Pupil Low Spending
 - iii. Equalized Aid
3. Student Enrollment –
 - a. UW-Madison Applied Populations Study completed in the Fall of 2017
 - b. On-going analysis of Open Enrollment
4. Federal Budget – (Accounts for approximately 7% of District Revenues or \$2.6 million dollars)
 - a. Idea
 - b. Title I
 - c. Title II
 - d. Other
5. Referendum Ending 2022-23
 - a. ??????
6. Economy
 - a. Local Economy
 - b. State Economy
 - c. National

**TOMAH AREA SCHOOL DISTRICT
TREASURER'S REPORT - 2019-2020**

GENERAL FUND - 10

Revenues & Other Financing Sources

Operating Transfer In	\$ -
Local Sources	\$ 13,016,301.31
Inter-District	\$ 563,952.97
Intermediate	\$ 18,193.25
State	\$ 22,287,007.70
Federal	\$ 1,146,086.16
Other	\$ 84,980.49
TOTAL	\$ 37,116,521.88

Restricted Fund Balance	\$ -
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ 4,659,706.69
Beginning Equity Fund Balance	\$ 4,659,706.69

Change in Fund Balance

Restricted Fund Balance	\$ -
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ 361,677.75
Net Change in Fund Balance	\$ 361,677.75

Restricted Fund Balance	\$ -
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ 5,021,384.44
Ending Equity Fund Balance	\$ 5,021,384.44

Expenditures & Other Financing Uses

Instruction	\$ 17,394,729.44
Support	\$ 13,743,495.92
Interfund Transfer to Fund 27	\$ 3,952,374.84
Interfund Transfer to Fund 46	\$ 350,000.00
Interfund Transfer to Fund 50	\$ 92,910.80
Non-Program Transactions	\$ 1,221,333.13

TOTAL	\$ 36,754,844.13
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EXPENDABLE AND NON EXPENDABLE GIFTS - 21

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$ 687,541.42
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$ 447,460.73

*Beginning Fund Balance	\$ 109,548.17
Difference	\$ 240,080.69
*Ending Fund Balance	\$ 349,628.86

SPECIAL EDUCATION - 27

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$ 6,051,156.20
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Expenditures & Other Financing Uses

Instruction	\$ 4,604,375.01
Support	\$ 1,144,069.75
Non Program Transactions	\$ 302,711.44

TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$ 6,051,156.20
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*Beginning Fund Balance	\$ -
Difference	\$ -
*Ending Fund Balance	\$ -

NATIVE AMERICAN - 29

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	32,611.00
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	32,611.00

*Beginning Fund Balance	\$	(0.32)
Difference	<u>\$</u>	<u>-</u>
*Ending Fund Balance	\$	(0.32)

DEBT SERVICE FUND - 30

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	745.21
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	-

*Beginning Fund Balance	\$	88,821.84
Difference	<u>\$</u>	<u>745.21</u>
*Ending Fund Balance	\$	89,567.05

LONG TERM CAPITAL IMPROVEMENTS FUND - 46

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	350,756.74
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	-

*Beginning Fund Balance	\$	212,683.32
Difference	<u>\$</u>	<u>350,756.74</u>
*Ending Fund Balance	\$	563,440.06

FOOD SERVICE FUND - 50

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	1,432,585.86
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	1,432,630.71

*Beginning Fund Balance	\$	53,207.43
Difference	<u>\$</u>	<u>(44.85)</u>
*Ending Fund Balance	\$	53,162.58

EXPENDABLE & NON-EXPENDABLE TRUSTS - FUND 72

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	36,583.92
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	35,796.00

*Beginning Fund Balance	\$	404,390.45
Difference	\$	<u>787.92</u>
*Ending Fund Balance	\$	405,178.37

EMPLOYEE TRUST FUND - FUND 73

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	605,301.91
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	563,384.80

*Beginning Fund Balance	\$	660,711.73
Difference	\$	<u>41,917.11</u>
*Ending Fund Balance	\$	702,628.84

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.

TOMAH AREA SCHOOL DISTRICT

If You Believe, You Will Achieve

129 West Clifton Street

Tomah, WI 54660-2507

Phone: 608-374-7004

AGENDA

ANNUAL SCHOOL DISTRICT MEETING

Monday, August 24, 2020, at 7:30 p.m.

The meeting will be held at the Tomah High School Auditorium, 901 Lincoln Ave., Tomah.

1. Call Meeting to Order- Done by President
2. Elect a Chairperson
3. Approval of Minutes of 2019 Annual Meeting
4. Treasurer's Report: 2019-20 Fiscal Year
5. Fund 73 Reporting
6. Vote on Furnishing School Meals
7. Vote on Use of Free Textbooks
8. Vote on Salaries of School Board Members
9. New Business
 - A. Five Year District Budget Forecast
 - B. Communication with the Public
10. Levy a School Tax for the Ensuing Year
11. Set Next Annual Meeting Date
12. Adjournment

Upon request to the District Administrator, submitted twenty-four (24) hours in advance, the District shall make reasonable accommodation including the provision of informational material in an alternate format for a disabled person to be able to attend this meeting.

NOTE: DUE TO COVID-19 MEMBERS OF THE BOARD OF EDUCATION WILL BE OBSERVING SOCIAL DISTANCING. PLEASE CONSIDER THIS IF ATTENDING.

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ANNUAL SCHOOL DISTRICT MEETING

Monday, August 26, 2019, at 7:30 p.m.

The meeting was held at the Robert Kupper Learning Center, 1310 Townline Road, Tomah.

The meeting was called to order by President Aaron Lueck at 7:30 p.m. on Monday, August 26, 2019.

1. Call Meeting to Order- Done by President

The Annual Meeting of the Tomah Area School District was called to order by School Board President Aaron Lueck at 7:30 p.m. He also established the ground rules for the meeting: 1) If making a motion or a second, please identify yourself; 2) Hand votes will be used; and 3) Under Communication with the Public, please state your name and where you are from.

2. Elect a Chairperson

Mr. Lueck asked for nominations for a chairperson to preside over the meeting. A motion was made by John McMullen to nominate Aaron Lueck. There were no other nominations. The motion carried on a voice vote. The motion carried.

3. Approval of Minutes of 2018 Annual Meeting

Aaron Lueck assumed the chair. A motion was made by Paul Skofronick and seconded by Sharon Seely to approve the minutes as presented in the Annual Report. The motion carried on a hand vote.

4. Treasurer's Report: 2018-19 Fiscal Year

The Treasurer's Report was not read since it is printed in detail in the District's Annual Report. Mr. Gaarder did summarize the report. A motion was made by Tim Gnewikow and seconded by Diana Lesneski to approve the Treasurer's Report as printed. The motion carried on a hand vote.

5. Fund 73 Reporting

Mr. Gaarder reviewed Fund 73 accounts as follows: Revenues \$953,950.16; expenses \$899,598.45; and investment return of \$54,351. The current amount invested in the trust is \$660,771.75. Mr. Gaarder reported that Mid America Administrative and Retirement Solutions, Inc. is the investment manager for the trust. A motion was made by Nicki Pope and seconded by Diana Lesneski to approve the Fund 73 accounts as printed. The motion carried on a hand vote.

6. Vote on Furnishing School Meals

A motion was made by Scott Hurd and seconded by Mike Chapes to continue to operate the school meal program. The motion carried on a hand vote.

7. Vote on Use of Free Textbooks

A motion was made by Barb Sullivan and seconded by Paul Skofronick to continue to provide free textbooks for District students. The motion carried on a hand vote.

8. Vote on Salaries of School Board Members

A motion was made by John McMullen and seconded by Nancy McCoy to continue Board Members' salaries at \$2,700 per year. The motion carried on a hand vote.

9. New Business

A. 2020-21 Budget Preview

No future budgets predictions are yet ready for review as Mr. Gaarder had just recently received information.

B. Communication with the Public

No communication with the public.

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10. Levy a School Tax for the Ensuing Year

A motion was made by Scott Hurd and seconded by Tim Gnewikow to set the levy at

\$13,083,739.00 as presented. The Annual Meeting has authority to set the levy. The motion carried on a hand vote. Mrs. Zahrte reviewed the Board's authority to modify and set the levy as per state statute.

11. Set Next Annual Meeting Date

A motion was made by Sharon Seely and seconded by Mike Chapes to hold the Annual Meeting on August 24, 2020, at 7:30 p.m. at Robert Kupper Learning Center. The Annual Budget Meeting will begin at 7:00 p.m. The motion carried on a hand vote.

12. Adjournment

A motion was made by Diana Lesneski and seconded by Nicki Pope to adjourn the Annual Meeting. The motion carried on a hand vote. The meeting adjourned at 7:48 p.m.

Cindy G. Zahrte, District Administrator
Secretary to the Board of Education