

TOMAH AREA SCHOOL DISTRICT



ANNUAL REPORT

ROBERT KUPPER LEARNING CENTER

August 26, 2019

Budget Meeting: 7:00 p.m.

Annual Meeting: 7:30 p.m.

***** TABLE OF CONTENTS *****

RECOMMENDATION BY THE BOARD AND ADMINISTRATION.....	3
AGENDA – ANNUAL BUDGET HEARING MEETING.....	4
MINUTES OF THE ANNUAL BUDGET HEARING.....	5
GLOSSARY OF DPI TERMS	6
BUDGET CALENDAR.....	7
BUDGET ASSUMPTIONS.....	8
STAFFING ADDITIONS/REDUCTIONS.....	9
RESUME OF DISTRICT INDEBTEDNESS	10
TOMAH AREA SCHOOL DISTRICT 10 YEAR STAFFING HISTORY.....	11
QUESTIONS REMAINING.....	12
TAX KEVY SUMMARY.....	13
REVENUE LIMIT WORKSHEET AND EXPLANATION	14-15
JULY 1 ST GENERAL AID ESTIMATE WORKSHEET.....	16
EQUALIZED VALUATION/LEVY HISTORY	17-18
AREA DISTRICT COMPARISONS	19-23
PROPOSED BUDGET AS REQUIRED BY THE DPI.....	24-28
FUND 73 REPORTING.....	29
CITIZEN’S GUIDE TO UNDERSTANDING THE PROPOSED BUDGET	30-55
FUTURE FINANCIAL ISSUES FACING THE TOMAH AREA SCHOOL DISTRICT.....	56
MOODY’S INVESTOR SERVICE ISSUER COMMENT – TOMAH AREA SCHOOL DISTRICT ..	57-61
TREASURER’S REPORT	63-64
AGENDA – ANNUAL SCHOOL DISTRICT MEETING.....	65
MINUTES OF THE ANNUAL MEETING	66-67

ELECTORS OF THE TOMAH AREA SCHOOL DISTRICT:

The 2019-2020 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
Jerry Fushianes	Treasurer
Brian Hennessey	Director
Nancy McCoy	Director
John McMullen	Director

Cindy G. Zahrte	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 26, 2019, at 7:00 p.m.

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

1. Call Meeting to Order
2. Review of Proposed 2019-20 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.

TOMAH AREA SCHOOL DISTRICT

If You Believe, You Will Achieve
129 West Clifton Street
Tomah, WI 54660-2507

ANNUAL BUDGET HEARING

Monday, August 27, 2018, at 7:00 p.m.

The meeting was held at the Tomah High School Cafeteria, 901 Lincoln Avenue, Tomah.

The meeting was called to order by President Hennessey at 7:02 p.m. on Monday, August 27, 2018.

1. Call Meeting to Order

The Annual Budget Meeting of the Tomah Area School District was called to order by President Brian Hennessey at 7:02 p.m. on Monday, August 27, 2018. Six Board Members; Mr. Gaarder, Business Manager; and Mrs. Cindy Zahrt, District Administrator, were introduced.

2. Review of Proposed 2018-2019 Budget

Business Manager Greg Gaarder reviewed the proposed 2018-2019 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 John McMullen and seconded by Jerry Fushianes to adjourn the meeting. The motion carried. The meeting adjourned at 7:29 p.m.



Cindy G. Zahrt, 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

2019-20 Budget Calendar

Start Date	Item to be completed	
1/11/2019	Review Preliminary Budget Process Review with Administrators and Supervisors	Greg
1/21/2019	Regular Board Meeting	Greg
2/4/2019	Board Retreat (19-20 Budget Process and School Level Reporting)	Greg
2/4/2019	Complete Building and GMAPEL Budgets	Greg
2/11/2019	YTD Budget/Expense Review	Amy/Meredith
2/18/2019	Regular Board Mtg - Present 17-18 Preliminary Budget estimate to Board	Greg
2/26/2019	Completed Building and GMAPEL Budget to Building Administrators	Greg
3/8/2019	Building budgets open to staff	Amy
3/11/2019	YTD Budget/Expense Review	Amy/Meredith
3/18/2019	Regular Board Mtg - Review of Preliminary Budget estimate	Greg
3/22/2019	Building-level budget meetings completed	Greg
3/26/2019	Staff budgets completed and to principals	Staff
4/8/2019	YTD Budget/Expense Review	Amy/Meredith
4/10/2019	Budget adjustment update to the Budget- Completed for April Brd Mtg	Amy/Meredith/Greg
4/16/2019	Building and Supervisor Budgets completed and to Business Manager.	Principals/Supervisors
4/15/2019	Regular Board Mtg - Review of Preliminary Budget estimate	Greg
4/29/2019	Board Re-organization Meeting	Greg
4/29/2019	Budgets reviewed and completed by Business Manager.	Greg
5/13/2019	YTD Budget/Expense Review	Amy/Meredith
5/10/2019	Budget in Sundance	Amy/Meredith
5/20/2019	Regular Board Mtg - Initial Budget Presentation	Greg
6/10/2019	YTD Budget/Expense Review	Amy/Meredith
6/17/2019	Regular Board Mtg - Budget Review	Greg
7/1/2018	July 1st State Aid Estimate	
7/8/2019	Audit	Amy/Meredith
7/15/2019	Regular Board Mtg - Initial Budget Approval for Annual Mtg; and Closing of the Books	Greg
8/26/2019	Annual Meeting	Greg
9/20/2019	September 3rd Friday Count	
10/1/2019	Equalized Values Posted	
10/15/2019	State Aid Posted	
10/15/2019	Set Levy	Greg

19-20 Budget Assumptions
Salary and Fringe Assumption
2% Salary Increase for all staff
4% Health Insurance Premium Reduction
No Dental Increase
No WRS Increase
Retiree Insurance Savings
Referendum
Revenues
Revenue Limit Per Student Increase \$200
Revenue Limit Low Spending Increase \$71
23 Student Increase on 3 Yr Revenue Limit Average
Expenses
Additional Staffing
1 Year Math Curriculum Expenses
Techonology Increase
Buildings and Grounds Projects

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	#REF!				\$ 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	
	\$ 1,592,621	Total Change from 2008-2009
	\$ 86,374	General Fund 10 Total Salary and Fringe Change from 2008-2009
	\$ 1,054,823	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**

	2019 Principal	Interest
TOTAL	PRINCIPAL \$ -	INTEREST \$ -

TOTAL DISTRICT INDEBTEDNESS \$ -

October General Aid
Certification
?

September 3rd Friday
Count
?

October 1st Equalized
Values
?

2019-20 Annual Meeting Tax Levy Summary

	2018-19 October Final Tax Levy Summary	2019-20 August Annual Meeting Est. Tax Levy Summary	Difference
Local Property Tax Fund 10 Levy	\$ 12,543,578.00	\$ 13,083,739.00	\$ 540,161.00
Fund 38 Levy	\$ -	\$ -	\$ -
Fund 10-38-41-80 Levy	\$ 12,543,578.00	\$ 13,083,739.00	\$ 540,161.00
Local Property Tax Fund 39 Levy	\$ -	\$ -	\$ -
Total Local Prop. Tax Levy (Funds 10, 38, & 39)	\$ 12,543,578.00	\$ 13,083,739.00	\$ 540,161.00
Property Tax Levy Increase/Decrease	\$ (623,899)	\$ 540,161	
Property Tax Levy Percent Increase/Decrease	-4.74%	4.31%	
Equalized Valuation/Mill Rate			
Equalized Valuation	\$ 1,682,998,502	\$ 1,725,073,354	\$ 42,074,852
Mill Rate	0.00745311	0.00758445	\$ 0.00013
Previous Year Certified Equalized Valuation	\$ 1,637,194,601	\$ 1,682,998,502	
Previous Year Mill Rate	0.00804271	0.00745311	\$ (0.00059)
Difference in Equalized Valuation	\$ 45,803,901	\$ 42,074,852	
% Increase/Decrease in Equalized Valuation	2.80%	2.57%	
Tax Impact on Property			
2019-20 Projected Taxes on \$100,000	\$ 745.31	\$ 758.45	\$ 13.13
2017-18	\$ 804.27	\$ 745.31	\$ (58.96)
Difference in Taxes	\$ (58.96)	\$ 13.14	
Percent Change	-7.33%	1.76%	9.09%
Monthly Increase/Decrease	\$ (4.91)	\$ 1.09	\$ 6.01

**DEPARTMENT OF PUBLIC INSTRUCTION
2019-20 REVENUE LIMIT WORKSHEET**

DISTRICT:	Tomah Area	5747	2019-2020 Revenue Limit Worksheet																																																									
DATA AS OF 5/31/2019, 7:55 AM																																																												
Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 18-19 Revenue Limit																																																												
2018-19 General Aid Certification (18-19 Line 12A, src 621)	+	18,155,673	1. 2018-19 Base Revenue (Funds 10, 38, 41)	(from left) 29,325,062																																																								
2018-19 Computer Aid Received (18-19 Line 12C, Src 691)	+	29,882	2. Base Sept Membership Avg (2016+.4ss, 2017+.4ss, 2018+.4ss)/3	(from left) 3,117																																																								
2018-19 Hi Pov Aid (18-19 Line 12B, Src 628)	+	0	3. 2018-19 Base Revenue Per Member (Ln 1 / Ln2)	(with cents) 9,408.10																																																								
2018-19 Aid for Exempt Personal Property (18-19 Line 12D, Src 691)	+	133,106	4. 2019-20 Per Member Change (A+B+C)	270.90																																																								
2018-19 Fnd 10 Levy Cert (18-19 Line 14A, Levy 10 Src 211)	+	12,543,578	A. Allowed Per-Member Change	179.00																																																								
2018-19 Fnd 38 Levy Cert (18-19 Line 14B, Levy 38 Src 211)	+	0	B. Low Rev Incr (Enter DPI Adjustment)	91.90																																																								
2018-19 Fnd 41 Levy Cert (18-19 Line 14C, Levy 41 Src 211)	+	0	C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00																																																								
2018-19 Aid Penalty for Over Levy (18-19 FINAL Rev Limit Wksht)	-	9,401	5. 2019-20 Maximum Revenue / Member (Ln 3 + Ln 4)	9,700.00																																																								
2018-19 Total Levy for All Levied Non-Recurring Exemptions*	-	1,527,776	6. Current Membership Avg (2017+.4ss, 2018+.4ss, 2019+.4ss)/3	(from left) 3,140																																																								
*NET 2019-20 Base Revenue Built from 18-19 Data (Line 1)	=	29,325,062	7. 2019-20 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded) 30,458,000																																																								
*For 2018-19 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, Environmental Remediation, 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:((16+.4ss)+(17+.4ss)+(18+.4ss)) / 3 = <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th></th> <th>2016</th> <th>2017</th> <th>2018</th> </tr> <tr> <td>Summer FTE:</td> <td align="right">122</td> <td align="right">106</td> <td align="right">143</td> </tr> <tr> <td>% (40,40,40)</td> <td align="right">49</td> <td align="right">42</td> <td align="right">57</td> </tr> <tr> <td>Sept FTE:</td> <td align="right">3,051</td> <td align="right">3,041</td> <td align="right">3,111</td> </tr> <tr> <td>Special Needs Vouchers FTE</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> </tr> <tr> <td>New ICS - Independent Charter Schools FTE</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> </tr> <tr> <td>Total FTE</td> <td align="right">3,100</td> <td align="right">3,083</td> <td align="right">3,168</td> </tr> </table> Line 6: Curr Avg:((17+.4ss)+(18+.4ss)+(19+.4ss)) / 3 = <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th></th> <th>2017</th> <th>2018</th> <th>2019</th> </tr> <tr> <td>Summer FTE:</td> <td align="right">106</td> <td align="right">143</td> <td align="right">143</td> </tr> <tr> <td>% (40,40,40)</td> <td align="right">42</td> <td align="right">57</td> <td align="right">57</td> </tr> <tr> <td>Sept FTE:</td> <td align="right">3,041</td> <td align="right">3,111</td> <td align="right">3,111</td> </tr> <tr> <td>Special Needs Vouchers FTE</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> </tr> <tr> <td>New ICS - Independent Charter Schools FTE</td> <td align="right">0</td> <td align="right">0</td> <td align="right">0</td> </tr> <tr> <td>Total FTE</td> <td align="right">3,083</td> <td align="right">3,168</td> <td align="right">3,168</td> </tr> </table> Line 10B: Declining Enrollment Exemption = Average FTE Loss (Line 2 - Line 6, if > 0) X 1.00 = X (Line 5, Maximum 2018-2019 Revenue per Memb) = Non-Recurring Exemption Amount: Fall 2019 Property Values (actuals have been loaded below) 2019 TIF-Out Tax Apportionment Equalized Valuation				2016	2017	2018	Summer FTE:	122	106	143	% (40,40,40)	49	42	57	Sept FTE:	3,051	3,041	3,111	Special Needs Vouchers FTE	0	0	0	New ICS - Independent Charter Schools FTE	0	0	0	Total FTE	3,100	3,083	3,168		2017	2018	2019	Summer FTE:	106	143	143	% (40,40,40)	42	57	57	Sept FTE:	3,041	3,111	3,111	Special Needs Vouchers FTE	0	0	0	New ICS - Independent Charter Schools FTE	0	0	0	Total FTE	3,083	3,168	3,168	3,117	
				2016	2017	2018																																																						
			Summer FTE:	122	106	143																																																						
			% (40,40,40)	49	42	57																																																						
			Sept FTE:	3,051	3,041	3,111																																																						
			Special Needs Vouchers FTE	0	0	0																																																						
			New ICS - Independent Charter Schools FTE	0	0	0																																																						
			Total FTE	3,100	3,083	3,168																																																						
				2017	2018	2019																																																						
			Summer FTE:	106	143	143																																																						
% (40,40,40)	42	57	57																																																									
Sept FTE:	3,041	3,111	3,111																																																									
Special Needs Vouchers FTE	0	0	0																																																									
New ICS - Independent Charter Schools FTE	0	0	0																																																									
Total FTE	3,083	3,168	3,168																																																									
"Current Average" for use in 19-20 Per-Pupil Aid calc (does not include Special Needs Voucher FTE or New ICS - Independent Charter Schools FTE). Average without SNSP/ICS: 3,140																																																												
13. Allowable Limited Revenue: (Line 11 - Line 12) (10, 38, 41 Levies) 14. Total Limited Revenue To Be Used (A+B+C) Entries Required Below: Enter amnts needed by purpose and fund: <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>A. Gen Operations: Fnd 10 Src 211</td> <td align="right">13,083,739</td> <td>(Proposed Fund 10)</td> </tr> <tr> <td>B. Non-Referendum Debt (inside limit) Fund 38 Src 211</td> <td align="right">0</td> <td>(to Budget Rpt)</td> </tr> <tr> <td>C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211</td> <td align="right">0</td> <td>(to Budget Rpt)</td> </tr> </table> 15. Total Revenue from Other Levies (A+B+C+D) <table border="1" style="width:100%; border-collapse: collapse;"> <tr> <td>A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)</td> <td align="right">0</td> <td></td> </tr> <tr> <td>B. Community Services (Fund 80 Src 211)</td> <td align="right">0</td> <td>(to Budget Rpt)</td> </tr> <tr> <td>C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)</td> <td align="right">0</td> <td>(to Budget Rpt)</td> </tr> <tr> <td>D. Other Levy Revenue - Milwaukee & Kenosha Only</td> <td align="right">0</td> <td>(to Budget Rpt)</td> </tr> </table> 16. Total Fall, 2019 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15) Line 16 is the total levy to be apportioned in the PI-401. Levy Rate =			A. Gen Operations: Fnd 10 Src 211	13,083,739	(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)	A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	0		B. Community Services (Fund 80 Src 211)	0	(to Budget Rpt)	C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)	D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)	3,140																																				
			A. Gen Operations: Fnd 10 Src 211	13,083,739	(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)																																																							
			A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)	0																																																								
			B. Community Services (Fund 80 Src 211)	0	(to Budget Rpt)																																																							
			C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)																																																							
			D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)																																																							
			REMEMBER TO USE THE OCTOBER 15 AID CERTIFICATION WHEN SETTING THE DISTRICT LEVY.		1,500,000																																																							
			A. Non-Recurring Referenda to Exceed 2019-20 Limit	1,500,000																																																								
B. Declining Enrollment Exemption for 2019-20 (from left)	0																																																											
C. Energy Efficiency Net Exemption for 2019-20 (see pg 4 for details)	205																																																											
D. Adjustment for Refunded or Rescinded Taxes, 2019-20	0																																																											
E. Prior Year Open Enrollment (uncounted pupil[s])	0																																																											
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)	0																																																											
G. Environmental Remediation Exemption	0																																																											
H. WPCP and RPCP Private School Voucher Aid Deduction	0																																																											
I. SNSP Private School Voucher Aid Deduction	0																																																											
11. 2019-20 Revenue Limit With All Exemptions (Ln 9 + Ln 10)	31,958,205																																																											
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)	18,874,466																																																											
A. 2019-20 October 15 Aid Certification → Cell is locked.	18,711,478																																																											
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)	133,106																																																											
13. Allowable Limited Revenue: (Line 11 - Line 12)		13,083,739																																																										
14. Total Limited Revenue To Be Used (A+B+C)		13,083,739																																																										
Entries Required Below: Enter amnts needed by purpose and fund:																																																												
A. Gen Operations: Fnd 10 Src 211	13,083,739	(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																																																											
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, 2019 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)		13,083,739																																																										
Line 16 is the total levy to be apportioned in the PI-401.		Levy Rate = 0.00758445																																																										

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.

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

JULY 1 19-20 GENERAL AID ESTIMATE

USING 2018-19 AUDITED MEMBERSHIP, 2018-19 BUDGET REPORTS,

2018 TIFOUT VALUE (CERT MAY 2019) & 2016 COMPUTER VALUE (CERT MAY 2017)

Tomah Area 5747

PART A: 2018-19 AUDITED MEMBERSHIP

A1 3RD FRI SEPT 18 MEMBERSHIP* (include Youth Challenge)	3,112.00
A2 2ND FRI JAN 19 MEMBERSHIP* (include Youth Challenge)	3,116.00
A3 TOTAL (A1 + A2)	6,228.00
A4 AVERAGE (A3/2) (ROUNDED)	3,114.00
A5 SUMMER 18 FTE EQUIVALENT* (ROUNDED)	143.00
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.15
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.00
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER	0.00
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS NEW IN 2017-18	0.00
A6E INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS	0.00
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)	3,257.00

* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2018-19 GENERAL FUND DEDUCTIBLE RECEIPTS (BUDGET REPORT)

B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	35,693,599.49
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	12,742,566.00
B3 GENERAL STATE AID	10R 000000 620	-	18,155,673.00
B4 NON-DED IMPACT AID	(DPI AMOUNT)	-	14,725.00
B5 REORG SETTLEMENT	10R 000000 850	-	0.00
B6 LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7 LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	4,780,635.49

PART C: 2018-19 NET COST OF GENERAL FUND (BUDGET REPORT)

C1 TOTAL GF EXPENDITURES	10E 000000 000	+	35,693,599.49
C2 DEBT SRVC TRANSFER	10E 411000 838+839	-	0.00
C3 REORG SETTLEMENT	10E 491000 950	-	0.00
C4 REFUND PRIOR YEAR REV	10E 492000 972	-	2,000.00
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	35,691,599.49
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	4,780,635.49
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	30,910,964.00

PART D: 2018-19 NET COST OF DEBT SERVICE FUNDS (BUDGET REPORT)

D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	0.00
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3 PROPERTY TAXES	38R + 39R 210	-	0.00
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5 NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	0.00
D7 TOTAL EXPENDITURES	38E + 39E 000	+	0.00
D8 AIDABLE FUND 41 EXP	(DPI AMOUNT)	+	0.00
D9 REFINANCING	38E + 39E 282000	-	0.00
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11 NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	=	0.00

PART E: 2018-19 SHARED COST (BUDGET REPORT)

E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	30,910,964.00
E2 COSTS INDIGENT TRANSPORTATION AND/OR OTHER		-	0.00
E3 IMPACT AID NON-DEDUCTIBLE		-	0.00

FTE

GUARANTEES FOR JULY 1 AID ESTIMATE:	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,299,413	3,898,239	1,949,119
TERTIARY (G11)	621,410	1,864,230	932,115

PART E: 2018-19 SHARED COST - CONTINUED

E5 =	30,910,964.00
E6 PRIMARY COST CEILING PER MEMBER	1,000
E7 PRIMARY CEILING (A7 * E6)	3,257,000.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)	3,257,000.00
E9 SECONDARY COST CEILING PER MEMBER	9,973
E10 SECONDARY CEILING (A7 * E9)	32,482,061.00
E11 SECONDARY SHARED COST	27,653,964.00
((LESSER OF E5 OR E10) - E8)	
E12 TERTIARY SHARED COST	0.00
(GREATER OF (E5 - E8 - E11) OR 0)	
SHARED COST PER MEMBER =	\$9,491

PART F: EQUALIZED PROPERTY VALUE

F1 2018 TIFOUT VALUE (CERT MAY 19) + EXEMPT COMPUTER VALUE (CERT MAY 17)	1,686,470,797
VALUE PER MEMBER =	517,799

PART G: 2019-20 EQUAL AID BY TIER: USING 2018-19 BUDGET REPORT DATA

G1 PRIMARY GUARANTEED VALUE PER MEMBER	1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)	6,286,010,000
G3 PRIMARY REQUIRED RATE (E8 / G2)	0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)	4,599,539,203
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	2,383,159.25
G6 SECONDARY GUARANTEED VALUE PER MEMB	1,299,413
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	4,232,188,141
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00653420
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	2,545,717,344
G10 SECONDARY EQUALIZATION AID (G8 * G9)	16,634,226.27
G11 TERTIARY GUARANTEED VALUE PER MEMB	621,410
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	2,023,932,370
G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00000000
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	337,461,573
G15 TERTIARY EQUALIZATION AID (G13 * G14)	0.00

PART H: 2019-20 JULY 1 EQUALIZATION AID

H1 2019-20 EQUALIZATION AID JULY 1 ELIGIBILITY (G5+G10+G15) NOT< 0	19,017,385.52
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)	0.00
H2A PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE	0.00
H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Line H1 * -0.0160939349)	-306,065.00
H4 2018-19 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID	163.00
H5 PRIOR YEAR (2018-19) DATA ERROR ADJ/OR FEE PENALTY	0.00
H6 2019-20 EQUALIZATION AID - JULY 1 EST (ROUND) (H1+H2+H2A+H3+H4+H5)	18,711,484

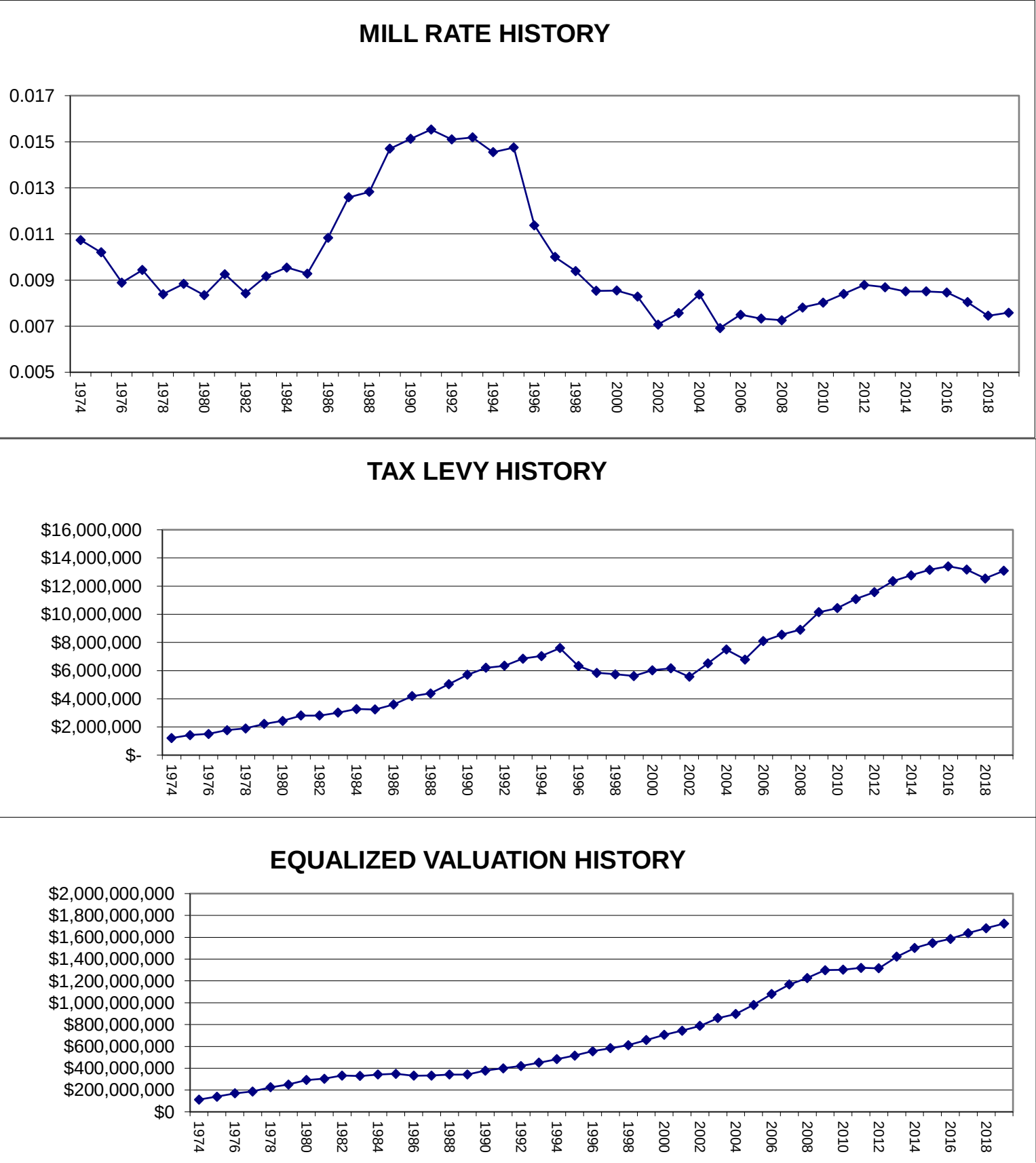
*** PART I: 2019-20 JULY 1 AID - SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY ***

I1 2019-20 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 JULY 1 AID ELIGIBILITY	0.00
I2A PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)	0.00
I2B MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (Line I1 * -0.0160939349)	0.00
I2C 2018-19 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID	0.00
I3 2019-20 SPEC ADJ AID and/or CHAP 220-JULY 1 EST (ROUND) (I1+I2A+I2B+I2C)	0.00
I4 2018-19 OCT-TO-FINAL ADJUSTMENT, CHOICE/CHARTER DEDUCTION	-6.00
*I5 2019-20 JULY 1 ESTIMATE GENERAL AID (H6+I3+I4)	18,711,478

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	EQUALIZED 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	\$ 342,627,998	0.0095433	8.24%	4.01%		4.07%
1985	\$	3,239,230.98	\$ 349,168,759	0.0092770	-0.93%	1.91%		-2.79%
1986	\$	3,587,999.97	\$ 331,296,611	0.0108302	10.77%	-5.12%		16.74%
1987	\$	4,191,871.86	\$ 333,003,397	0.0125881	16.83%	0.52%		16.23%
1988	\$	4,379,931.00	\$ 341,425,984	0.0128283	4.49%	2.53%		1.91%
1989	\$	5,036,494.56	\$ 342,614,875	0.0147002	14.99%	0.35%		14.59%
1990	\$	5,710,361.94	\$ 377,494,755	0.0151270	13.38%	10.18%		2.90%
1991	\$	6,201,905.24	\$ 399,413,254	0.0155275	8.61%	5.81%		2.65%
1992	\$	6,347,764.35	\$ 420,332,083	0.0151018	2.35%	5.24%		-2.74%
1993	\$	6,847,990.80	\$ 450,933,907	0.0151862	7.88%	7.28%		0.56%
1994	\$	7,031,635.51	\$ 483,306,385	0.0145490	2.68%	7.18%		-4.20%
1995	\$	7,605,090.15	\$ 515,575,575	0.0147507	8.16%	6.68%		1.39%
1996	\$	6,328,301.91	\$ 556,257,685	0.0113766	-16.79%	7.89%		-22.87%
1997	\$	5,841,246.95	\$ 584,093,325	0.0100005	-7.70%	5.00%		-12.10%
1998	\$	5,739,205.40	\$ 610,875,333	0.0093951	-1.75%	4.59%		-6.05%
1999	\$	5,611,893.46	\$ 657,533,766	0.0085348	-2.22%	7.64%		-9.16%
2000	\$	6,031,523.23	\$ 705,680,755	0.0085471	7.48%	7.32%		0.14%
2001	\$	6,162,987.59	\$ 743,372,262	0.0082906	2.18%	5.34%		-3.00%
2002	\$	5,565,403.00	\$ 787,348,638	0.0070685	-9.70%	5.92%		-14.74%
2003	\$	6,508,204.60	\$ 859,381,998	0.0075731	16.94%	9.15%		7.14%
2004	\$	7,501,397.00	\$ 895,815,882	0.0083738	15.26%	4.24%		10.57%
2005	\$	6,786,122.00	\$ 980,563,794	0.0069206	-9.54%	9.46%		-17.35%
2006	\$	8,097,745.00	\$ 1,079,957,073	0.0074982	19.33%	10.14%		8.35%
2007	\$	8,556,517.00	\$ 1,167,521,160	0.0073288	5.67%	8.11%		-2.26%
2008	\$	8,902,433.13	\$ 1,226,105,362	0.0072607	4.04%	5.02%		-0.93%
2009	\$	10,146,863.00	\$ 1,298,911,270	0.0078118	13.98%	5.94%		7.59%
2010	\$	10,437,147.00	\$ 1,301,962,442	0.0080165	2.86%	0.23%		2.62%
2011	\$	11,082,235.00	\$ 1,319,306,142	0.0084000	6.18%	1.33%		4.78%
2012	\$	11,570,425.00	\$ 1,315,873,061	0.0087930	4.41%	-0.26%		4.68%
2013	\$	12,350,255.00	\$ 1,421,277,028	0.0086895	6.74%	8.01%		-1.18%
2014	\$	12,773,528.00	\$ 1,501,856,865	0.0085052	3.43%	5.67%		-2.12%
2015	\$	13,160,215.00	\$ 1,547,267,963	0.0085055	3.03%	3.02%		0.00%
2016	\$	13,410,849.00	\$ 1,584,467,848	0.0084639	1.90%	2.40%		-0.49%
2017	\$	13,167,477.00	\$ 1,637,194,601	0.0080427	-1.81%	3.33%		-4.98%
2018	\$	12,543,578.00	\$ 1,682,998,502	0.0074531	-4.74%	2.80%		-7.33%
2019	\$	13,083,739.00	\$ 1,725,073,354	0.0075845	4.31%	2.50%		1.76%
5 Year Average					0.54%	2.81%		-2.21%
10 Year Average					2.63%	2.90%		-0.22%
15 Year Average					3.99%	4.51%		-0.46%



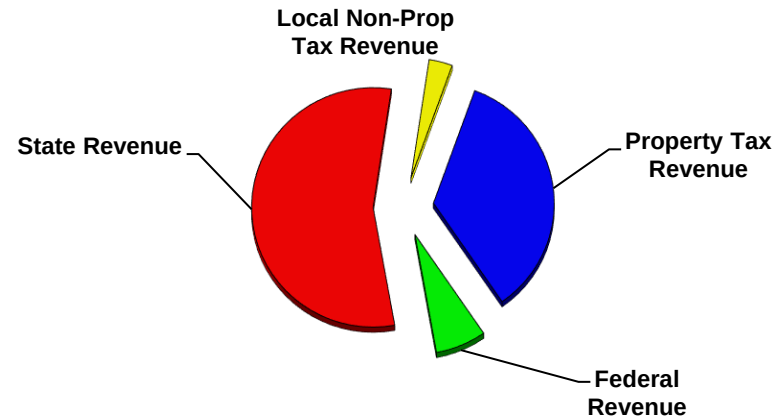
FY 2018-2019 Equalized Levy Rates (Mill Rates)

Dist		School	2018-2019	2018	2018-2019
Type	Rank	District	Total Levy	Equalized Value	Mill Rate
K-12	1	Gibraltar Area	9,616,293.00	3,475,328,358.00	\$ 2.77
K-12	2	Drummond	4,214,114.00	1,255,200,088.00	\$ 3.36
K-12	3	Green Lake	4,098,644.00	882,850,792.00	\$ 4.64
K-12	4	Northwood	3,915,664.00	792,760,040.00	\$ 4.94
K-12	5	Washington	1,412,769.00	275,911,700.00	\$ 5.12
K-12	6	Mercer	2,308,830.00	449,849,200.00	\$ 5.13
K-12	7	Webster	7,275,854.00	1,367,411,043.00	\$ 5.32
Area Schools					
K-12	29	Tomah Area	12,543,578.00	1,682,998,502.00	\$ 7.45
K-12	59	Adams-Friendship Area	11,491,676.00	1,387,234,366.00	\$ 8.28
K-12	71	New Lisbon	3,256,703.00	384,424,723.00	\$ 8.47
K-12	83	Kickapoo Area	1,716,778.00	199,104,421.00	\$ 8.62
K-12	91	Reedsburg	12,633,324.00	1,449,907,588.00	\$ 8.71
K-12	96	Sparta Area	10,489,799.00	1,191,430,132.00	\$ 8.80
K-12	99	Viroqua Area	5,221,690.00	587,451,784.00	\$ 8.89
K-12	100	West Salem	8,188,099.00	920,686,823.00	\$ 8.89
K-12	114	Black River Falls	8,020,426.00	893,574,738.00	\$ 8.98
K-12	129	Onalaska	17,785,594.00	1,950,310,981.00	\$ 9.12
K-12	137	Necedah Area	4,902,111.00	532,056,661.00	\$ 9.21
K-12	145	Blair-Taylor	3,978,171.00	427,449,206.00	\$ 9.31
K-12	160	Wonewoc-Union Center	2,408,379.00	255,511,870.00	\$ 9.43
	163	State Wide K-12 Districts (368)	4,672,371,157.50	494,140,042,065.00	\$ 9.46
K-12	174	Hillsboro	2,090,067.00	217,985,800.00	\$ 9.59
K-12	193	Gale-Ettrick-Trempealeau	7,168,931.00	735,061,024.00	\$ 9.75
K-12	203	Westby Area	5,169,277.00	522,210,967.00	\$ 9.90
K-12	223	Cashton	2,203,374.00	217,641,579.00	\$ 10.12
K-12	231	Bangor	3,031,776.00	295,992,253.00	\$ 10.24
K-12	249	Lafarge	1,096,397.00	104,839,153.00	\$ 10.46
K-12	254	Norwalk-Ontario-Wilton	2,105,999.00	199,794,886.00	\$ 10.54
K-12	257	Holmen	18,463,428.00	1,748,593,540.00	\$ 10.56
K-12	259	Nekoosa	10,922,331.00	1,034,360,874.00	\$ 10.56
K-12	271	Alma Center	2,511,007.00	233,375,755.00	\$ 10.76
K-12	293	Mauston	7,754,750.00	705,175,779.00	\$ 11.00
K-12	307	Lacrosse	50,051,998.00	4,456,773,157.00	\$ 11.23
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

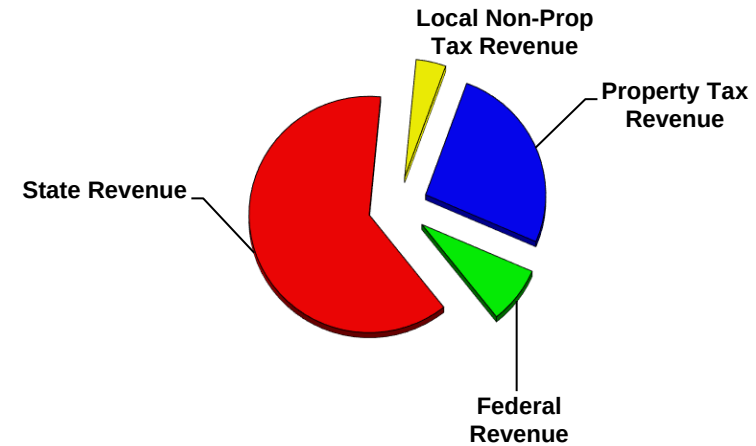
Multi-District Comparative Revenue Comparison Using Audited 2017-18 Annual Data *

Tomah Area



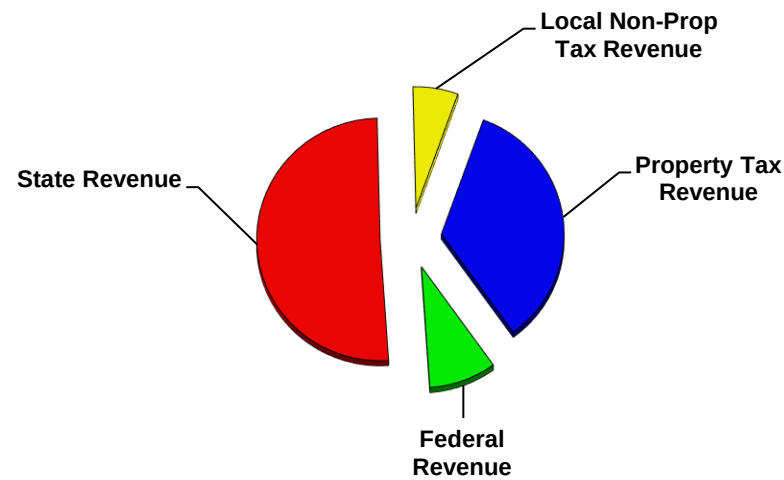
Membership	3,164	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$13,167,477	34.8%	\$4,162
Federal Revenue		\$2,557,353	6.8%	\$808
State Revenue		\$20,891,988	55.3%	\$6,603
Local Non-Prop Tax Revenue		<u>\$1,191,057</u>	<u>3.2%</u>	<u>\$376</u>
TOTAL REVENUE		\$37,807,874	100.0%	\$11,949

Sparta Area



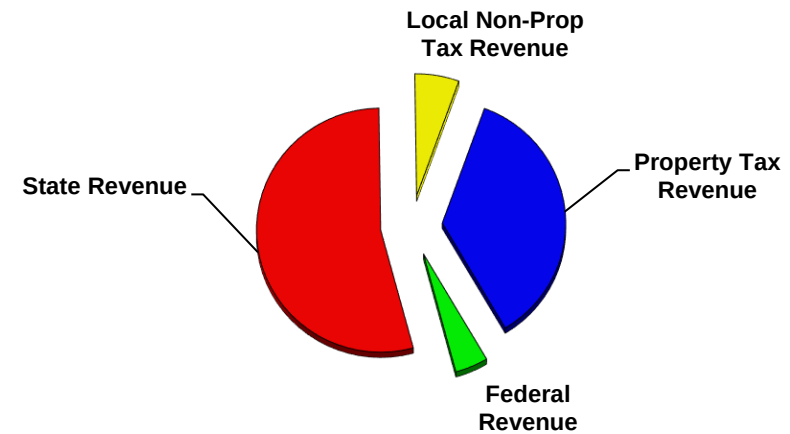
Membership	3,117	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$9,941,183	26.0%	\$3,189
Federal Revenue		\$3,000,454	7.8%	\$963
State Revenue		\$23,819,310	62.2%	\$7,642
Local Non-Prop Tax Revenue		<u>\$1,544,089</u>	<u>4.0%</u>	<u>\$495</u>
TOTAL REVENUE		\$38,305,036	100.0%	\$12,289

Black River Falls



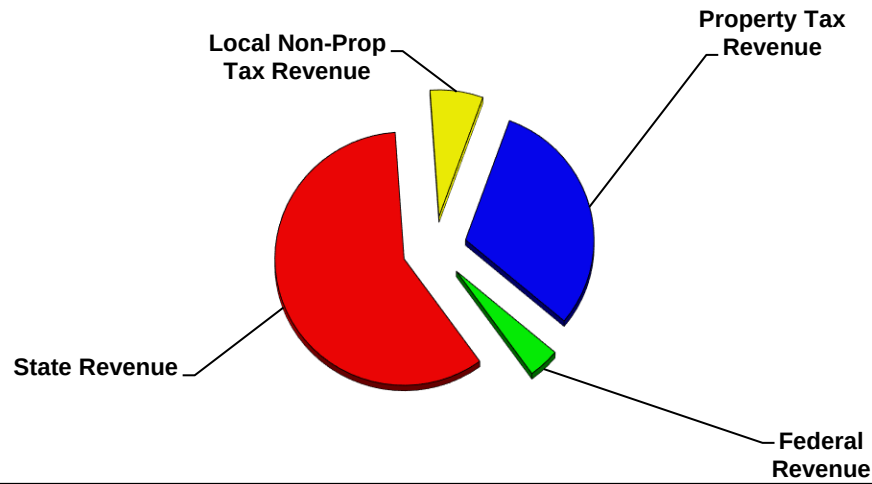
Membership	1,760	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$8,508,124	34.5%	\$4,834
Federal Revenue		\$2,183,106	8.9%	\$1,240
State Revenue		\$12,507,859	50.7%	\$7,107
Local Non-Prop Tax Revenue		<u>\$1,466,230</u>	<u>5.9%</u>	<u>\$833</u>
TOTAL REVENUE		\$24,665,319	100.0%	\$14,014

West Salem



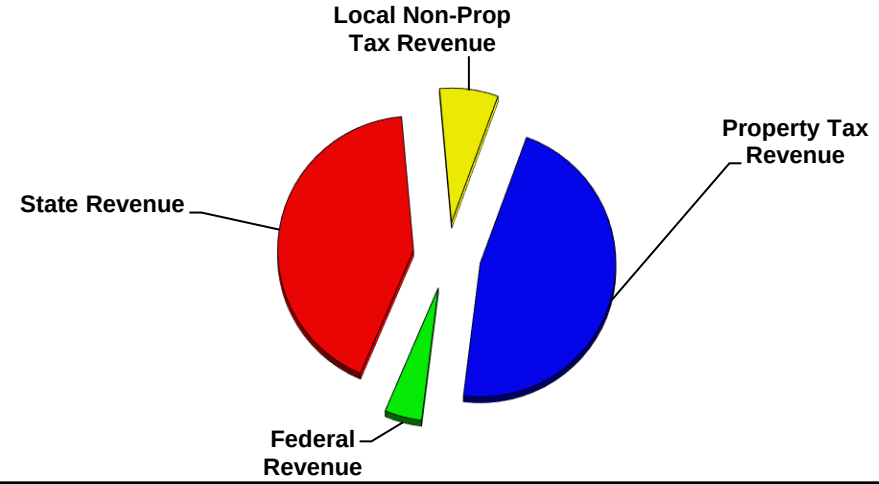
Membership	1,766	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$8,003,326	35.9%	\$4,532
Federal Revenue		\$955,913	4.3%	\$541
State Revenue		\$12,029,188	54.0%	\$6,812
Local Non-Prop Tax Revenue		<u>\$1,289,603</u>	<u>5.8%</u>	<u>\$730</u>
TOTAL REVENUE		\$22,278,030	100.0%	\$12,615

Holmen



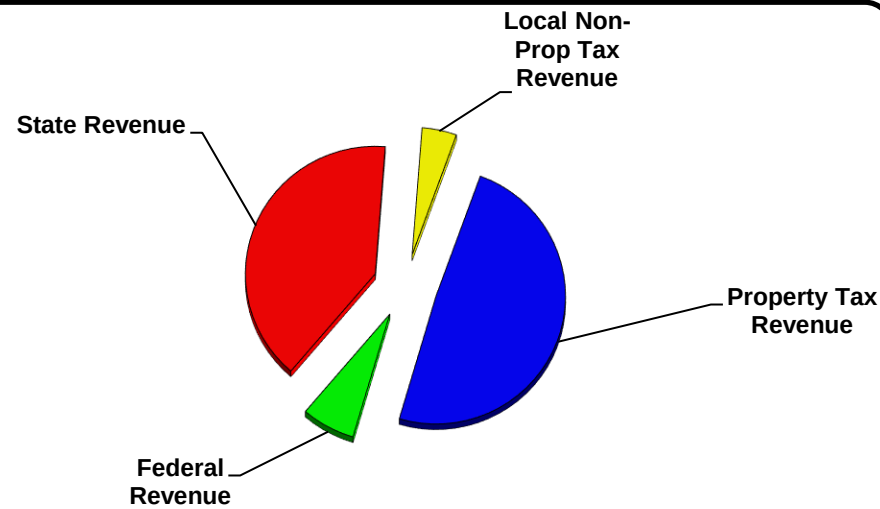
Membership	4,160	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$17,263,314	30.5%	\$4,150
Federal Revenue		\$2,221,874	3.9%	\$534
State Revenue		\$33,296,168	58.9%	\$8,004
Local Non-Prop Tax Revenue		\$3,767,466	6.7%	\$906
TOTAL REVENUE		\$56,548,821	100.0%	\$13,593

Onalaska



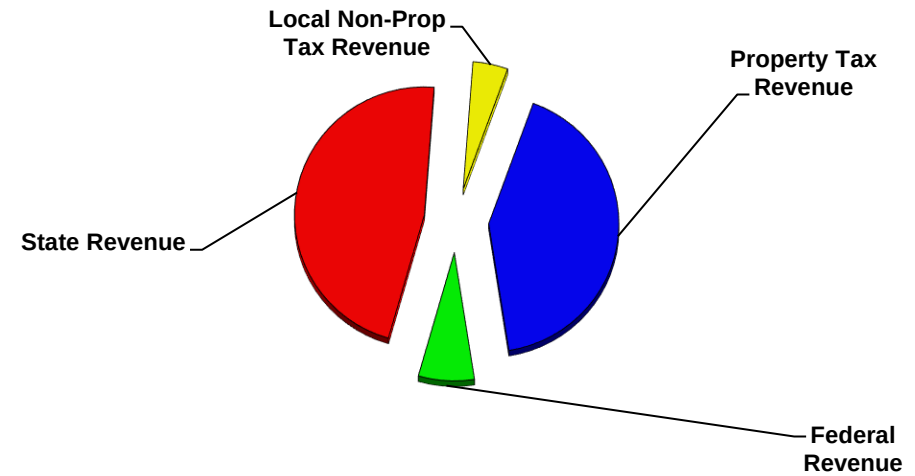
Membership	2,963	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$18,126,865	46.4%	\$6,118
Federal Revenue		\$1,729,762	4.4%	\$584
State Revenue		\$16,484,015	42.2%	\$5,563
Local Non-Prop Tax Revenue		\$2,719,672	7.0%	\$918
TOTAL REVENUE		\$39,060,314	100.0%	\$13,183

Lacrosse



Membership	6,659	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$50,065,997	49.0%	\$7,519
Federal Revenue		\$6,820,607	6.7%	\$1,024
State Revenue		\$40,823,151	40.0%	\$6,131
Local Non-Prop Tax Revenue		\$4,421,531	4.3%	\$664
TOTAL REVENUE		\$102,131,286	100.0%	\$15,337

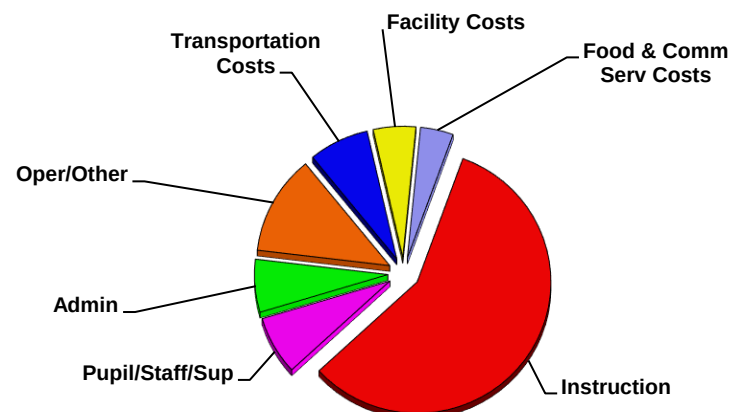
STATE TOTALS



Membership	855,770	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$4,940,615,426	42.0%	\$5,773
Federal Revenue		\$818,957,967	7.0%	\$957
State Revenue		\$5,503,101,340	46.7%	\$6,431
Local Non-Prop Tax Revenue		\$512,565,057	4.4%	\$599
TOTAL REVENUE		\$11,775,239,790	100.0%	\$13,760

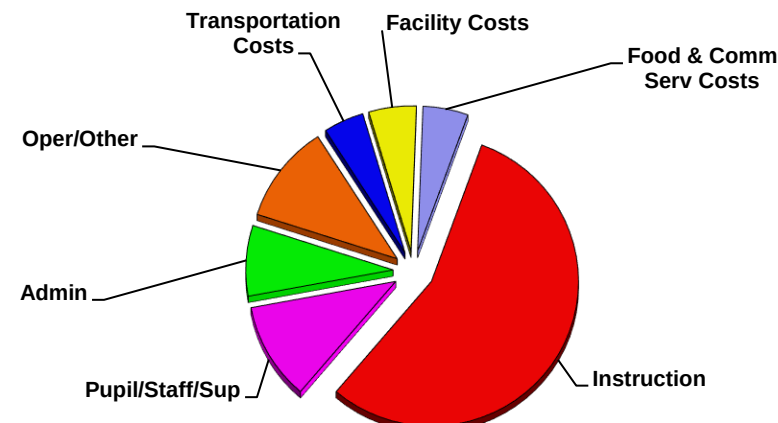
Multi-District Comparative Cost Comparison Using Audited 2017-18 Annual Data *

Tomah Area



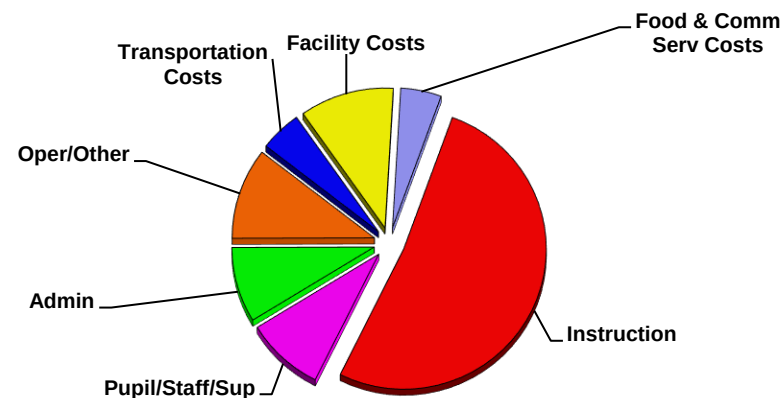
Membership	3,164	Total Cost	% of Total	Cost Per Memb
Instruction		\$21,643,591	57.6%	\$6,841
Pupil/Staff/Support		\$2,708,000	7.2%	\$856
Admin		\$2,446,678	6.5%	\$773
Oper/Other		\$4,603,143	12.3%	\$1,455
Transportation Costs		\$2,741,827	7.3%	\$867
Facility Costs		\$1,931,915	5.1%	\$611
Food & Comm Serv Costs		\$1,496,978	4.0%	\$473
TOTALS		\$37,572,132	100.0%	\$11,875

Sparta Area



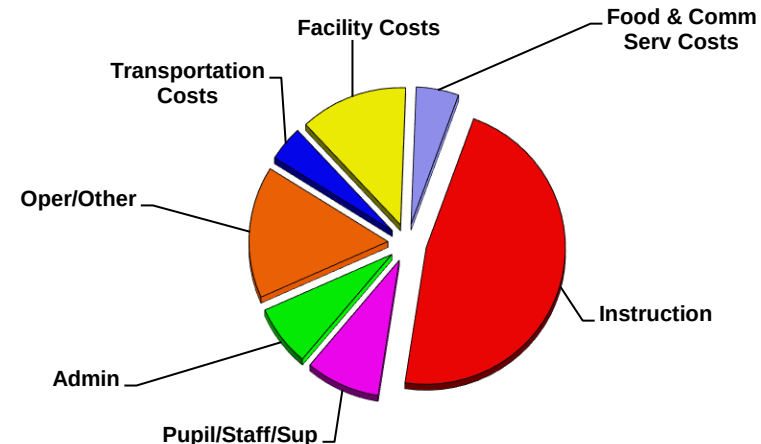
Membership	3,117	Total Cost	% of Total	Cost Per Memb
Instruction		\$20,631,062	55.7%	\$6,619
Pupil/Staff/Support		\$4,033,879	10.9%	\$1,294
Admin		\$2,917,856	7.9%	\$936
Oper/Other		\$4,066,387	11.0%	\$1,305
Transportation Costs		\$1,644,527	4.4%	\$528
Facility Costs		\$1,934,581	5.2%	\$621
Food & Comm Serv Costs		\$1,841,033	5.0%	\$591
TOTALS		\$37,069,325	100.0%	\$11,893

Black River Falls



Membership	1,760	Total Cost	% of Total	Cost Per Memb
Instruction		\$12,412,367	51.8%	\$7,052
Pupil/Staff/Support		\$2,136,398	8.9%	\$1,214
Admin		\$2,078,459	8.7%	\$1,181
Oper/Other		\$2,524,011	10.5%	\$1,434
Transportation Costs		\$1,135,321	4.7%	\$645
Facility Costs		\$2,564,905	10.7%	\$1,457
Food & Comm Serv Costs		\$1,107,944	4.6%	\$630
TOTALS		\$23,959,405	100.0%	\$13,613

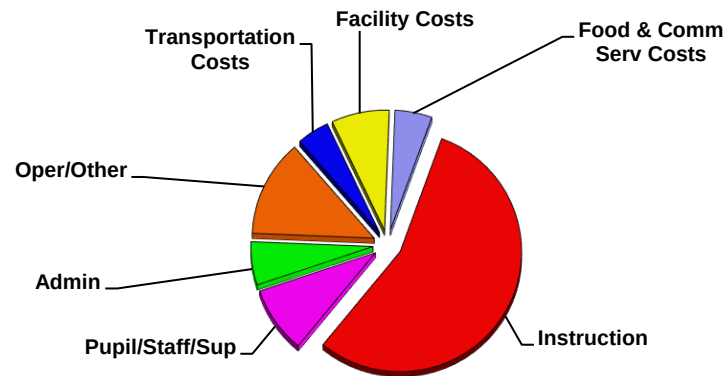
West Salem



Membership	1,766	Total Cost	% of Total	Cost Per Memb
Instruction		\$10,607,348	46.9%	\$6,006
Pupil/Staff/Support		\$1,963,852	8.7%	\$1,112
Admin		\$1,632,545	7.2%	\$924
Oper/Other		\$3,525,227	15.6%	\$1,996
Transportation Costs		\$938,276	4.1%	\$531
Facility Costs		\$2,836,227	12.5%	\$1,606
Food & Comm Serv Costs		\$1,123,246	5.0%	\$636
TOTALS		\$22,626,721	100.0%	\$12,812

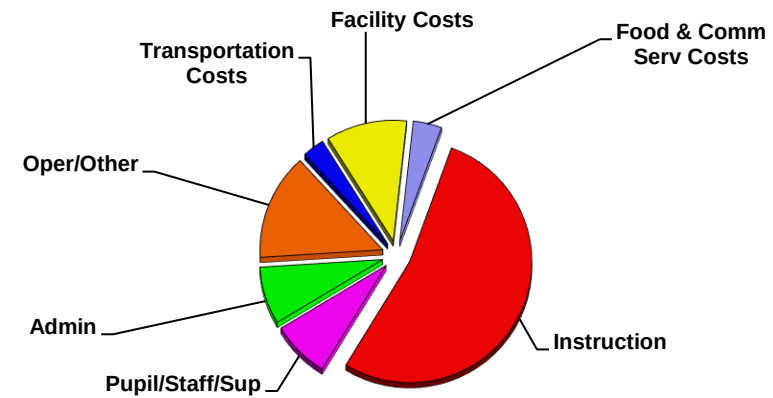
* Beginning with 2012-13, data for the Norris School District, a K-12 reform school, is excluded.

Holmen



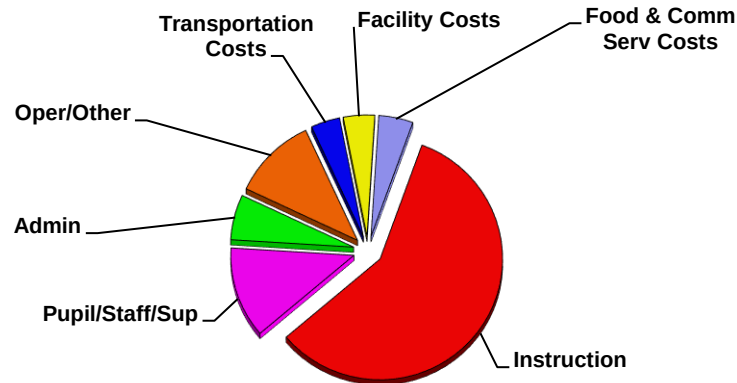
Membership	4,160	Total Cost	% of Total	Cost Per Memb
Instruction		\$30,803,102	55.3%	\$7,405
Pupil/Staff/Support		\$4,971,446	8.9%	\$1,195
Admin		\$3,238,866	5.8%	\$779
Oper/Other		\$7,265,225	13.1%	\$1,746
Transportation Costs		\$2,376,313	4.3%	\$571
Facility Costs		\$4,262,990	7.7%	\$1,025
Food & Comm Serv Costs		\$2,749,446	4.9%	\$661
TOTALS		\$55,667,387	100.0%	\$13,382

Onalaska



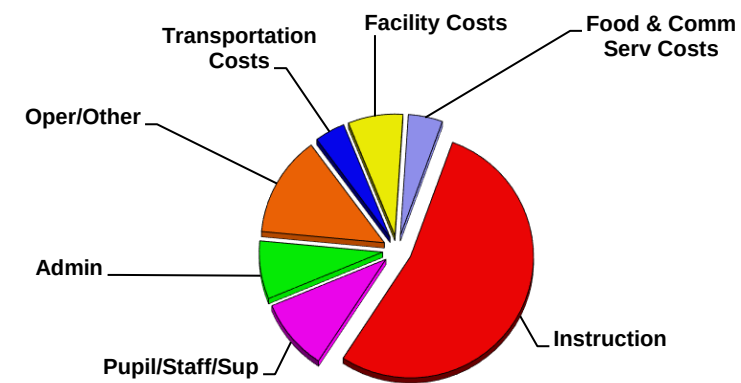
Membership	2,963	Total Cost	% of Total	Cost Per Memb
Instruction		\$21,248,520	53.2%	\$7,171
Pupil/Staff/Support		\$3,052,392	7.6%	\$1,030
Admin		\$3,063,410	7.7%	\$1,034
Oper/Other		\$5,686,782	14.2%	\$1,919
Transportation Costs		\$1,151,538	2.9%	\$389
Facility Costs		\$4,256,549	10.6%	\$1,437
Food & Comm Serv Costs		\$1,516,233	3.8%	\$512
TOTALS		\$39,975,424	100.0%	\$13,492

Lacrosse



Membership	6,659	Total Cost	% of Total	Cost Per Memb
Instruction		\$58,961,072	58.2%	\$8,854
Pupil/Staff/Support		\$12,321,016	12.2%	\$1,850
Admin		\$6,103,969	6.0%	\$917
Oper/Other		\$11,220,587	11.1%	\$1,685
Transportation Costs		\$3,856,084	3.8%	\$579
Facility Costs		\$4,168,675	4.1%	\$626
Food & Comm Serv Costs		\$4,591,589	4.5%	\$690
TOTALS		\$101,222,992	100.0%	\$15,201

STATE TOTALS



Membership	855,770	Total Cost	% of Total	Cost Per Memb
Instruction		\$6,200,173,477	53.6%	\$7,245
Pupil/Staff/Support		\$1,103,592,854	9.5%	\$1,290
Admin		\$893,058,196	7.7%	\$1,044
Oper/Other		\$1,549,574,289	13.4%	\$1,811
Transportation Costs		\$458,824,392	4.0%	\$536
Facility Costs		\$830,231,801	7.2%	\$970
Food & Comm Serv Costs		\$521,738,547	4.5%	\$610
TOTALS		\$11,557,193,555	100.0%	\$13,505

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

August-19

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 2019-20*			
GENERAL FUND (FUND 10)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
Beginning Fund Balance (Account 930 000)	4,481,819.13	4,555,533.80	4,659,706.69
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)	4,555,533.80	4,659,706.69	4,659,706.69
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	4,555,533.80	4,659,706.69	4,659,706.69
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	13,206,444.98	12,662,724.56	13,121,739.00
240 Payments for Services	34,592.82	39,100.78	41,000.00
260 Non-Capital Sales	14,748.15	30,348.92	19,000.00
270 School Activity Income	65,575.55	68,659.84	63,200.00
280 Interest on Investments	3,907.74	10,036.89	3,200.00
290 Other Revenue, Local Sources	79,728.42	40,266.97	11,420.00
Subtotal Local Sources	13,404,997.66	12,851,137.96	13,259,559.00
Other School Districts Within Wisconsin			
310 Transit of Aids	1,271.37	3,325.73	0.00
340 Payments for Services	395,061.00	408,614.63	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	396,332.37	411,940.36	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	11,602.94	10,479.18	6,152.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	300.00	247.00	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	11,902.94	10,726.18	6,152.00
State Sources			
610 State Aid -- Categorical	268,915.59	268,161.25	250,000.00
620 State Aid -- General	17,744,297.00	18,155,673.00	18,711,478.00
630 DPI Special Project Grants	56,073.46	74,103.75	0.00
640 Payments for Services	18,518.00	8,422.00	8,500.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	10,898.89	14,380.28	11,000.00
690 Other Revenue	1,647,295.63	3,001,457.86	2,692,868.00
Subtotal State Sources	19,745,998.57	21,522,198.14	21,673,846.00
Federal Sources			
710 Federal Aid - Categorical	32,052.00	31,944.24	30,671.37
720 Impact Aid	131,566.26	183,382.66	125,000.00
730 DPI Special Project Grants	130,672.21	160,531.63	139,460.61
750 IASA Grants	640,369.82	647,013.86	794,278.08
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	29,345.94	53,753.64	0.00
790 Other Federal Revenue - Direct	0.00	36,605.02	71,936.73
Subtotal Federal Sources	964,006.23	1,113,231.05	1,161,346.79
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	7,250.00	5,700.00	6,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	7,250.00	5,700.00	6,000.00
Other Revenues			
960 Adjustments	26,354.88	147,444.48	36,000.00
970 Refund of Disbursement	209,721.57	137,459.11	110,525.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	4,143.10	13,154.42	6,000.00
Subtotal Other Revenues	240,219.55	298,058.01	152,525.00
TOTAL REVENUES & OTHER FINANCING SOURCES	34,770,707.32	36,212,991.70	36,775,278.99
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	7,388,294.26	7,586,794.11	7,898,933.07
120 000 Regular Curriculum	7,208,573.87	7,248,665.73	7,736,909.62
130 000 Vocational Curriculum	861,769.41	911,305.71	902,389.54
140 000 Physical Curriculum	777,889.33	793,669.11	815,816.34
160 000 Co-Curricular Activities	520,272.28	560,244.16	544,808.66
170 000 Other Special Needs	15,113.41	13,545.50	19,004.14
Subtotal Instruction	16,771,912.56	17,114,224.32	17,917,861.37
Support Sources			
210 000 Pupil Services	776,520.81	852,842.43	966,921.24
220 000 Instructional Staff Services	1,200,628.17	1,642,695.00	1,283,744.58
230 000 General Administration	382,242.80	390,962.90	398,627.26
240 000 School Building Administration	1,564,657.25	1,607,691.85	1,745,015.47
250 000 Business Administration	7,568,919.51	8,248,849.29	7,439,496.75
260 000 Central Services	786,674.01	107,428.10	112,200.00
270 000 Insurance & Judgments	291,592.95	327,662.89	337,759.00
280 000 Debt Services	13,248.90	14,368.75	15,000.00
290 000 Other Support Services	807,183.81	1,269,400.08	1,457,004.11
Subtotal Support Sources	13,391,668.21	14,461,901.29	13,755,768.41
Non-Program Transactions			
410 000 Inter-fund Transfers	3,462,023.10	3,462,227.25	3,877,965.88
430 000 Instructional Service Payments	1,007,762.98	1,052,655.95	1,206,183.33
490 000 Other Non-Program Transactions	63,625.80	17,810.00	17,500.00
Subtotal Non-Program Transactions	4,533,411.88	4,532,693.20	5,101,649.21
TOTAL EXPENDITURES & OTHER FINANCING USES	34,696,992.65	36,108,818.81	36,775,278.99

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	85,285.82	100,759.38	109,548.17
900 000 Ending Fund Balance	100,759.38	109,548.17	109,548.17
REVENUES & OTHER FINANCING SOURCES	84,358.84	83,711.06	32,554.00
100 000 Instruction	68,674.18	36,186.27	0.00
200 000 Support Services	210.78	38,736.00	32,554.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	68,884.96	74,922.27	32,554.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
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	3,343,083.36	3,394,227.25	3,877,965.88

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
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	1,103,654.00	1,157,775.00	1,268,407.65
620 State Aid -- General	17,946.00	8,142.00	12,000.00
630 DPI Special Project Grants	0.00	1,939.00	6,000.00
640 Payments for Services	5,411.00	6,000.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	11,000.00	0.00	0.00
Subtotal State Sources	1,138,011.00	1,173,856.00	1,286,407.65
Federal Sources			
710 Federal Aid - Categorical	4,652.00	2,177.00	5,000.00
730 DPI Special Project Grants	543,137.56	569,870.09	687,981.89
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	197,519.71	268,121.64	150,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	745,309.27	840,168.73	842,981.89
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	5,226,403.63	5,408,251.98	6,010,355.42
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	4,022,298.64	4,142,939.09	4,503,312.20
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	10,237.87	9,190.44	12,314.85
Subtotal Instruction	4,032,536.51	4,152,129.53	4,515,627.05

Support Sources			
210 000 Pupil Services	430,158.73	477,187.52	549,179.23
220 000 Instructional Staff Services	300,617.79	314,941.14	375,121.58
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	258,099.28	223,183.76	265,249.04
260 000 Central Services	13,588.95	13,614.47	15,000.00
270 000 Insurance & Judgments	0.00	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	1,002,464.75	1,030,226.89	1,204,549.85
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	191,362.69	225,895.56	290,178.52
490 000 Other Non-Program Transactions	39.68	0.00	0.00
Subtotal Non-Program Transactions	191,402.37	225,895.56	290,178.52
TOTAL EXPENDITURES & OTHER FINANCING USES	5,226,403.63	5,408,251.98	6,010,355.42

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	295,344.19	88,065.90	88,821.84
900 000 ENDING FUND BALANCES	88,065.90	88,821.84	88,821.84
TOTAL REVENUES & OTHER FINANCING SOURCES	1,221.71	755.94	0.00
281 000 Long-Term Capital Debt	208,500.00	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	208,500.00	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 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	25,021.48	144,073.73	212,683.32
900 000 Ending Fund Balance	144,073.73	212,683.32	212,683.32
TOTAL REVENUES & OTHER FINANCING SOURCES	119,052.25	68,609.59	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

FOOD SERVICE FUND (FUND 50)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
900 000 Beginning Fund Balance	30,970.39	56,140.84	53,207.43
900 000 ENDING FUND BALANCE	56,140.84	53,207.43	53,207.43
TOTAL REVENUES & OTHER FINANCING SOURCES	1,522,148.62	1,472,302.57	1,560,859.81
200 000 Support Services	1,496,978.17	1,475,235.98	1,560,859.81
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,496,978.17	1,475,235.98	1,560,859.81

COMMUNITY SERVICE FUND (FUND 80)	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
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 2017-18	Unaudited 2018-19	Budget 2019-20
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	67,321.00	15,250.08	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	14,704.00	15,250.08	0.00
400 000 Non-Program Transactions	52,617.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	67,321.00	15,250.08	0.00

PROPOSED PROPERTY TAX LEVY

FUND	Audited 2017-18	Unaudited 2018-19	Budget 2019-20
General Fund	13,167,477.00	12,543,578.00	13,083,739.00
Referendum Debt Service Fund	0.00	0.00	0.00
Non-Referendum Debt Service Fund	0.00	0.00	0.00
Capital Expansion Fund	0.00	0.00	0.00
Community Service Fund	0.00	0.00	0.00
TOTAL SCHOOL LEVY	13,167,477.00	12,543,578.00	13,083,739.00
PERCENTAGE INCREASE --			
TOTAL LEVY FROM PRIOR YEAR		-4.74%	4.31%

The below listed new or discontinued programs have a financial impact on the proposed 2019-20 budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
NEW PROGRAMS	FINANCIAL IMPACT
Fund 10 Professional Staff Additions	\$ 337,500.00
Fund 10 Support Staff Additions	\$ (50,000.00)
Fund 27 Professional Staff Additions	\$ 300,000.00
Fund 27 Support Staff Additions	\$ -

* 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, 2019

Current Amount Invested in Trust:		\$660,711.73
Investment return earned since last Annual Meeting:		\$9,351.71
Total disbursements made since last Annual Meeting:		
	Revenues	\$953,950.16
	Expenses	\$899,598.45
	Difference	\$54,351.71

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

CITIZEN’S GUIDE TO UNDERSTANDING THE 2019-2020 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	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change
Total Fund 10 Revenues	\$34,879,446	\$35,693,599	\$35,980,692	\$36,775,279	\$ 1,081,679.50	3.03%
Total Fund 10 Expenses	\$34,879,446	\$35,693,599	\$35,980,692	\$36,775,279	\$ 1,081,679.50	3.03%
Difference	\$0	\$0	\$0	\$0	\$0	\$0
Total Fund 10 Revenues Less Grants	\$33,953,427	\$34,674,722	\$35,014,921	\$35,738,932	\$ 1,064,210	3.07%
Total Fund 10 Expenditures Less Grants	\$33,953,427	\$34,674,722	\$35,014,921	\$35,738,932	\$ 1,064,210	3.07%
Difference	\$0	\$0	\$0	\$0	\$0	\$0
Total Fund 10 Revenues - Grants	\$926,020	\$1,018,877	\$965,771	\$1,036,347	\$ 17,469	1.71%
Total Fund 10 Expenditures - Grants	\$926,020	\$1,018,877	\$965,770	\$1,036,347	\$ 17,469	1.71%
Difference	\$0	\$0	\$0	\$0	\$0	\$0
Total Fund 27 Revenues	\$5,580,508	\$5,735,290	\$5,504,104	\$6,010,355	\$275,065	4.80%
Total Fund 27 Expenses	\$5,580,508	\$5,735,290	\$5,504,104	\$6,010,355	\$275,065	4.80%
Difference	\$0	\$0	\$0	\$0	\$0	\$0
Total Fund 27 Revenues Less Grants	\$4,763,767	\$4,919,682	\$4,940,196	\$5,322,374	\$402,692	8.19%
Total Fund 27 Expenses Less Grants	\$4,763,767	\$4,919,682	\$4,940,196	\$5,322,374	\$402,692	8.19%
Difference	\$0	\$0	\$0	\$0	\$0	\$0
Total Fund 27 Revenue Grants Only	\$816,741	\$815,608	\$563,908	\$687,982	-\$127,626	-15.65%
Total Fund 27 Expenses Grant Only	\$816,741	\$815,608	\$563,908	\$687,982	-\$127,626	-15.65%
Difference	\$0	\$0	\$0	\$0	\$0	\$0
Total Fund 38/39 Revenues					\$ -	0.00%
Total Fund 38/39 Expenses					\$ -	0.00%
Difference					\$0	\$0

	Revenues	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change
10-800-211-000000-000	Property Tax - Current Year Levy	\$12,435,118	\$12,543,578	\$12,543,578	\$13,083,739	\$540,161	4%
10-800-213-000000-000	Mobile Home Tax	\$36,000	\$36,000	\$37,054	\$38,000	\$2,000	6%
10-800-219-000000-000	TIF Pymts - Other Taxes			\$81,126		\$0	0%
	Source: 21?	\$12,471,118	\$12,579,578	\$12,661,757	\$13,121,739	\$542,161	4%
10-800-240-000000-000	Fees - District	\$3,000	\$3,000	\$10,678	\$6,000	\$3,000	100%
10-800-241-000000-000	Summer School Enrichment Supply Fees	\$5,000	\$5,000	\$8,314	\$8,000	\$3,000	60%
10-800-249-000000-000	Transportation Fees	\$25,000	\$25,000	\$17,346	\$27,000	\$2,000	8%
	Source: 24?	\$33,000	\$33,000	\$36,338	\$41,000	\$8,000	24%
10-800-260-000000-000	Non-Capital Sales - District Resale	\$3,000	\$3,000	\$8,528	\$3,000	\$0	0%
10-400-260-000000-000	Non-Capital Sales-Resale Yearbook	\$7,000	\$7,000	\$5,537	\$7,000	\$0	0%
10-400-261-000000-000	Non-Capital Sales Resale Greenhouse	\$2,200	\$2,200	\$2,650	\$2,200	\$0	0%
10-400-262-000000-000	Non-Capital Sales-Woods	\$2,000	\$2,000	\$848	\$2,000	\$0	0%
10-400-263-000000-000	Non-Capital Sales - Art	\$3,000	\$3,000	\$2,643	\$3,000	\$0	0%
10-800-264-000000-000	Non-Capital Surplus Property Sales	\$1,500	\$1,500	\$4,488	\$1,500	\$0	0%
10-400-265-000000-000	Resale - SHS Metals	\$300	\$300	\$387	\$300	\$0	0%
10-400-267-000000-000	Resale - SHS Food Service Class			\$127		\$0	0%
	Source: 26?	\$19,000	\$19,000	\$25,207	\$19,000	\$0	0%
10-300-270-000000-000	Admissions - Middle School	\$2,200	\$2,200	\$1,947	\$2,200	\$0	0%
10-100-270-000000-000	Admissions - Elementary	\$1,000	\$1,000	\$1,416	\$1,000	\$0	0%
10-400-271-000000-000	School Activity Income-Athletic	\$44,000	\$44,000	\$42,182	\$44,000	\$0	0%
10-400-272-000000-000	School Activity Income - Musical	\$4,000	\$4,000	\$4,323	\$4,000	\$0	0%
10-400-273-000000-000	WIAA Tournaments	\$2,500	\$2,500	\$6,167	\$3,000	\$500	20%
10-400-274-000000-000	Tournaments Local/Conference	\$9,000	\$9,000	\$13,154	\$9,000	\$0	0%
	Source: 27?	\$62,700	\$62,700	\$69,188	\$63,200	\$500	1%
10-800-280-000000-000	Earnings on Investments	\$2,000	\$2,000	\$1,969	\$2,000	\$0	0%
10-800-282-000000-000	Interest - Retirement Acct LGIP	\$1,200	\$1,200	\$2	\$1,200	\$0	0%
	Source: 28?	\$3,200	\$3,200	\$1,975	\$3,200	\$0	0%
10-400-292-000000-000	Student Fees			\$450		\$0	0%
10-300-292-000000-000	Student Fees	\$725	\$725	\$0		(\$725)	-100%
10-800-293-000000-000	Rentals	\$12,000	\$12,000	\$7,994	\$8,000	(\$4,000)	-33%
10-800-297-000000-000	Student Fines - District-Wide	\$2,000	\$2,000	\$6,742	\$2,000	\$0	0%
10-300-297-000000-000	Student Fines - Middle School	\$220	\$220	\$24	\$220	\$0	0%
10-100-297-000000-000	Student Fines - Elementary			\$830		\$0	0%
10-400-297-000000-000	Student Fines - Senior High School	\$1,700	\$1,700	\$681	\$1,200	(\$500)	-29%
	Source: 29?	\$16,645	\$16,645	\$34,970	\$11,420	(\$5,225)	-31%
	Source: 2??	\$12,605,663	\$12,714,123	\$12,829,436	\$13,259,559	\$545,436	4%
10-800-343-000000-000	Charges for Co-Curricular Activities to WI School			\$6,614		\$0	0%
10-800-345-000000-000	General Tuition - Open Enrollment	\$476,451	\$429,164	\$392,744	\$515,850	\$86,686	20%
	Source: 34?	\$476,451	\$429,164	\$399,358	\$515,850	\$86,686	20%
	Source: 3??	\$476,451	\$429,164	\$399,358	\$515,850	\$86,686	20%

10-800-515-000000-000	State Aid Transit from Intermediate Source	\$6,152	\$6,152	\$6,152	\$6,152	\$0	0%
	Source: 51?	\$6,152	\$6,152	\$6,152	\$6,152	\$0	0%
10-800-541-000000-000	Instructional Services		\$987	\$247		(\$987)	-100%
	Source: 54?	\$0	\$987	\$247	\$0	(\$987)	-100%
	Source: 5??	\$6,152	\$7,139	\$6,399	\$6,152	(\$987)	-14%
10-800-612-000000-000	Transportation Aid	\$147,000	\$140,000	\$130,745	\$135,000	(\$5,000)	-4%
10-800-613-000000-000	Library Aid	\$115,000	\$115,000	\$132,248	\$115,000	\$0	0%
10-800-619-000000-000	Other Categorical Aid	\$115,000	\$0	\$0		\$0	0%
	Source: 61?	\$377,000	\$255,000	\$262,993	\$250,000	(\$5,000)	-2%
10-800-621-000000-000	Equalization Aid	\$18,121,564	\$18,155,673	\$18,155,673	\$18,711,478	\$555,805	3%
	Source: 62?	\$18,121,564	\$18,155,673	\$18,155,673	\$19,211,478	\$1,055,805	6%
10-800-630-000000-000	Special Projects Grant			\$51,104		\$0	0%
	Source: 63?	\$0	\$0	\$51,104	\$0	\$0	0%
10-800-640-000000-000	Pymts for Serv-State Tuition-Rec'd thru DP	\$20,000	\$20,000	\$8,422	\$8,500	(\$11,500)	-58%
	Source: 64?	\$20,000	\$20,000	\$8,422	\$8,500	(\$11,500)	-58%
10-800-660-000000-000	State Revenue through Local Units	\$11,000	\$11,000	\$14,380	\$11,000	\$0	0%
	Source: 66?	\$11,000	\$11,000	\$14,380	\$11,000	\$0	0%
10-800-690-000000-000	Other Rev from State Sources-Not DPI			\$8,458		\$0	0%
10-800-691-000000-000	Exempt Computer Aid	\$28,445	\$162,988	\$162,988	\$162,988	\$0	0%
10-800-695-000000-000	Per Pupil Aid	\$2,020,206	\$2,039,172	\$2,038,518	\$2,329,880	\$290,708	14%
10-800-696-000000-000	High Cost Transportation Aid		\$200,000	\$363,946	\$200,000	\$0	0%
10-800-699-000000-000	Other State Revenue		\$393,518	\$305,525		(\$393,518)	-100%
	Source: 69?	\$2,048,651	\$2,795,678	\$2,879,435	\$2,692,868	(\$102,810)	-4%
	Source: 6??	\$20,578,215	\$21,237,351	\$21,372,008	\$21,836,834	\$599,483	3%
10-800-713-000000-000	Vocational Education Aid	\$29,097	\$31,944	\$31,944	\$30,671	(\$1,273)	-4%
	Source: 71?	\$29,097	\$31,944	\$31,944	\$30,671	(\$1,273)	-4%
10-800-721-000000-000	Impact Aid Sec. 8003	\$125,000	\$125,000	\$183,383	\$125,000	\$0	0%
	Source: 72?	\$125,000	\$125,000	\$183,383	\$125,000	\$0	0%
10-800-730-000000-000	Special Project Grants/Title IIA	\$136,269	\$136,202	\$124,133	\$132,479	(\$3,723)	-3%
10-800-730-000000-381	Title IV-A		\$46,705	\$39,079	\$6,981	(\$39,724)	-85%
	Source: 73?	\$136,269	\$182,907	\$163,212	\$139,461	(\$43,447)	-24%
10-800-751-000000-000	IASA Title I	\$760,654	\$754,026	\$666,456	\$794,278	\$40,252	5%
	Source: 75?	\$760,654	\$754,026	\$666,456	\$794,278	\$40,252	5%
10-800-780-000000-000	Federal Aid thru State not DPI			\$43,546		\$0	0%
	Source: 78?	\$0	\$0	\$43,546	\$0	\$0	0%
10-800-791-000000-802	Direct Federal Aid - STEM Grant		\$50,000	\$50,000	\$71,937	\$21,937	44%
	Source: 79?	\$0	\$50,000	\$50,000	\$71,937	\$21,937	44%
	Source: 7??	\$1,051,020	\$1,143,877	\$1,138,541	\$1,161,347	\$17,469	2%
10-800-860-000000-000	Compensation for Sale or Loss of Fixes Assets	\$7,250	\$7,250	\$6,500	\$6,000	(\$1,250)	-17%
	Source: 86?	\$7,250	\$7,250	\$6,500	\$6,000	(\$1,250)	-17%
	Source: 8??	\$7,250	\$7,250	\$6,500	\$6,000	(\$1,250)	-17%
10-800-964-000000-000	Insurance	\$18,000	\$18,000	\$75,837	\$36,000	\$18,000	100%
	Source: 96?	\$18,000	\$18,000	\$75,837	\$36,000	\$18,000	100%
10-800-971-000000-000	Aidable-	\$130,695	\$130,695	\$139,459	\$110,525	(\$20,170)	-15%
	Source: 97?	\$130,695	\$130,695	\$139,459	\$110,525	(\$20,170)	-15%

10-800-990-000000-000	Other Misc Revenue	\$6,000	\$6,000	\$13,154	\$6,000	\$0	0%
	Source: 99?	\$6,000	\$6,000	\$13,154	\$6,000	\$0	0%
	Source: 9??	\$154,695	\$154,695	\$228,450	\$152,525	(\$2,170)	-1%
	Fund: 10?	\$34,879,446	\$35,693,599	\$35,980,692	\$36,775,279	\$1,081,680	3%
	Fund: 1??	\$34,879,446	\$35,693,599	\$35,980,692	\$36,775,279	\$1,081,680	3%

27-800-110-000000-000	Transfer from Fund 10 - Special Education	\$3,416,349	\$3,546,580	\$3,564,296	\$3,877,966	\$331,385	9%
	Source: 11?	\$3,416,349	\$3,546,580	\$3,564,296	\$3,877,966	\$331,385	9%
	Source: 1??	\$3,416,349	\$3,546,580	\$3,564,296	\$3,877,966	\$331,385	9%
27-800-516-000000-000	Spec Ed transit of aid from a CESA	\$3,000	\$3,000	\$0	\$3,000	\$0	0%
	Source: 51?	\$3,000	\$3,000	\$0	\$3,000	\$0	0%
	Source: 5??	\$3,000	\$3,000	\$0	\$3,000	\$0	0%
27-800-611-000000-000	Handicapped Aid Revenue-District Program	\$1,173,418	\$1,199,101	\$1,141,293	\$1,268,408	\$69,306	6%
	Source: 61?	\$1,173,418	\$1,199,101	\$1,141,293	\$1,268,408	\$69,306	6%
27-800-625-000000-000	High Cost Student Aid	\$10,000	\$10,000	\$10,000	\$12,000	\$2,000	20%
	Source: 62?	\$10,000	\$10,000	\$10,000	\$12,000	\$2,000	20%
27-800-640-000000-000	State Tuition - Fund 27	\$6,000	\$6,000	\$1,939	\$6,000	\$0	0%
	Source: 64?	\$6,000	\$6,000	\$1,939	\$6,000	\$0	0%
	Source: 6??	\$1,189,418	\$1,215,101	\$1,153,232	\$1,286,408	\$71,306	6%
27-800-711-000000-000	High Cost Student - Special Education	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0%
	Source: 71?	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0%
27-800-730-000000-341	Special Project Grants - IDEA	\$798,438	\$797,270	\$555,335	\$677,590	(\$119,680)	-15%
27-800-730-000000-347	Special Project Grants - Preschool IDEA	\$18,303	\$18,328	\$8,573	\$10,392	(\$7,937)	-43%
	Source: 73?	\$816,741	\$815,598	\$563,908	\$687,982	(\$127,616)	-16%
27-800-780-000000-000	Medicaid Revenue	\$150,000	\$150,000	\$217,668	\$150,000	\$0	0%
	Source: 78?	\$150,000	\$150,000	\$217,668	\$150,000	\$0	0%
	Source: 7??	\$971,741	\$970,598	\$786,576	\$842,982	(\$127,616)	-13%
27-800-970-000000-000	Refund of Disbursements			\$0		\$0	#DIV/0!
	Source: 97?	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Source: 9??	\$0	\$0	\$0	\$0	\$0	#DIV/0!
	Fund: 27?	\$5,580,508	\$5,735,280	\$5,504,104	\$6,010,355	\$275,075	5%
29-800-730-000000-000	Special Project Grants	\$31,608	\$31,608	\$31,608	\$32,554	\$946	3%
	Source: 73?	\$31,608	\$31,608	\$31,608	\$32,554	\$946	3%
	Source: 7??	\$31,608	\$31,608	\$31,608	\$32,554	\$946	3%
	Fund: 29?	\$31,608	\$31,608	\$31,608	\$32,554	\$946	3%
	Fund: 2??	\$5,612,116	\$5,766,888	\$5,535,712	\$6,042,909	\$276,021	5%
50-800-150-000000-000	Transfer from Fund 10			\$0		\$0	0%
	Source: 15?	\$0	\$0	\$0	\$0	\$0	0%
	Source: 1??	\$0	\$0	\$0	\$0	\$0	0%
50-800-251-000000-000	Food Service Sales-Pupils	\$388,500	\$380,000	\$343,793	\$365,000	(\$15,000)	-4%
50-800-252-000000-000	Food Service Sales - Adults	\$13,000	\$13,000	\$12,431	\$13,150	\$150	1%
50-800-252-000000-586	Adult Lunches - Summer Nutrition	\$500	\$500	\$474	\$500	\$0	0%
50-800-254-000000-000	Breakfast Program - Adult	\$100	\$100	\$60	\$100	\$0	0%
50-800-256-000000-000	Food Service Sales-Breakfast Program	\$27,400	\$27,400	\$23,590	\$28,100	\$700	3%
50-800-257-000000-000	Food Service Sales-Ala Carte Milk	\$85,000	\$85,000	\$80,745	\$85,000	\$0	0%
50-800-258-000000-000	Food Service Sales-Ala Carte Lunch	\$165,525	\$165,525	\$155,300	\$165,525	\$0	0%
50-800-259-000000-000	Other Food Service Sales	\$26,500	\$26,500	\$22,500	\$26,500	\$0	0%
	Source: 25?	\$706,525	\$698,025	\$638,892	\$683,875	(\$14,150)	-2%
50-800-280-000000-000	Earnings on Investments	\$200	\$200	\$0	\$200	\$0	0%
	Source: 28?	\$200	\$200	\$0	\$200	\$0	0%

	Source: 2??	\$706,725	\$698,225	\$638,892	\$684,075	(\$14,150)	-2%
50-800-617-000000-542	State Aid - Match NSL	\$13,250	\$13,250	\$13,973	\$13,250	\$0	0%
50-800-617-000000-543	State Aid - SSBA	\$5,500	\$5,500	\$5,190	\$5,500	\$0	0%
	Source: 61?	\$18,750	\$18,750	\$19,163	\$18,750	\$0	0%
	Source: 6??	\$18,750	\$18,750	\$19,163	\$18,750	\$0	0%
50-800-714-000000-000	Donated Commodities-DPI Figure	\$81,177	\$81,177	\$81,177	\$93,000	\$11,823	15%
50-800-717-000000-546	Breakfast Program - Fed Reimb	\$106,350	\$106,350	\$108,533	\$116,960	\$10,610	10%
50-800-717-000000-547	Food Service Aid - Lunch		\$560,000	\$541,810	\$565,825	\$5,825	1%
50-800-717-000000-586	Food Service Aid - SFS	\$613,050	\$82,000	\$79,026	\$82,250	\$250	0%
	Source: 71?	\$800,577	\$829,527	\$810,546	\$858,035	\$28,508	3%
	Source: 7??	\$800,577	\$829,527	\$810,546	\$858,035	\$28,508	3%
	Fund: 50?	\$1,526,052	\$1,546,502	\$1,468,600	\$1,560,860	\$14,358	1%
	Fund: 5??	\$1,526,052	\$1,546,502	\$1,468,600	\$1,560,860	\$14,358	1%

Budget						
Grand Totals	Budget Beginning Budget 2018-2	October Budget 2018-2019	Budget May, 2019	Budget Beginning Budget 2019-2020	Budget Difference	Percent Change
District Wide Elementary	\$655,630	\$678,628	\$879,011	\$678,855	\$228	0%
Lemonweir	\$1,537,279	\$1,566,848	\$1,536,805	\$1,621,066	\$54,218	3%
Miller	\$1,399,983	\$1,340,524	\$1,300,180	\$1,295,042	(\$45,482)	-3%
Oakdale	\$399,312	\$371,526	\$369,266	\$439,479	\$67,953	18%
Camp Douglas	\$328,015	\$332,274	\$332,516	\$398,364	\$66,090	20%
Wyeville	\$668,341	\$691,802	\$695,332	\$754,298	\$62,496	9%
Warrens	\$685,532	\$688,949	\$691,031	\$748,452	\$59,504	9%
LaGrange	\$2,291,279	\$2,283,278	\$2,252,586	\$2,279,886	(\$3,392)	0%
Montessori School	\$366,805	\$370,145	\$375,830	\$379,196	\$9,051	2%
District Music/Art/PE	\$25,035	\$25,035	\$21,386	\$25,710	675.09	3%
Common School Library Fund	\$44,560	\$44,560	\$45,751	\$48,665	\$4,105	9%
TOTAL ELEMENTARY	\$8,401,770	\$8,393,569	\$8,499,694	\$8,669,014	\$275,445	3%
Middle School	\$3,584,265	\$3,579,392	\$3,662,775	\$3,715,024	\$135,632	4%
Senior High School	\$5,754,098	\$5,789,648	\$5,670,830	\$5,876,593	\$86,945	2%
Alternative School	\$415,294	\$471,203	\$462,629	\$526,585	\$55,383	12%
English Language Learner	\$14,581	\$14,631	\$12,135	\$12,502	(\$2,130)	-15%
Administration	\$1,231,897	\$1,216,100	\$1,257,899	\$1,324,153	\$108,053	9%
Health	\$36,997	\$31,787	\$40,408	\$31,231	(\$556)	-2%
Transportation	\$2,172,321	\$2,373,727	\$2,397,626	\$2,224,836	(\$148,891)	-6%
Operation	\$2,168,415	\$2,205,156	\$2,181,745	\$2,290,645	\$85,488	4%
Construction	\$1,256,355	\$1,535,631	\$2,229,032	\$1,447,820	(\$87,811)	-6%
Maintenance	\$752,370	\$751,605	\$784,890	\$819,980	\$68,375	9%
District Wide Reading	\$0	\$0	\$0	\$0	\$0	0%
District Wide Programs	\$6,296,430	\$6,447,070	\$5,702,389	\$6,496,929	\$49,859	1%
District Wide AV	\$30,523	\$30,523	\$68,403	\$30,523	\$0	0%
Summer School/Intersession	\$252,461	\$252,255	\$275,899	\$248,097	(\$4,159)	-2%
Curriculum	\$555,925	\$552,455	\$598,859	\$939,614	\$387,159	70%
Technology	\$879,469	\$873,968	\$1,020,833	\$867,014	(\$6,953)	-1%
Gifted & Talented	\$3,350	\$3,350	\$1,364	\$5,350	\$2,000	60%
Native American Education	\$2,500	\$2,500	\$2,131	\$2,500	\$0	0%
4K (Four Year Old Kindergarten)	\$144,406.00	\$149,150.87	\$144,379.42	\$209,521.68	\$60,371	40%
Wellness	\$0.00	\$1,000.00	\$1,000.00	\$1,000.00	\$0	0%
Fund 10 Grant Total	\$926,020	\$1,018,877	\$965,770	\$1,036,347	\$17,469	2%
FUND 10 TOTAL	\$34,879,446	\$35,693,599	\$35,980,692	\$36,775,279	\$1,081,679	3%

FUND 27 TOTAL						
District Wide Elementary	\$87,414	\$87,342	\$279,512	\$88,004	\$661	1%
Lemonweir	\$351,408	\$344,335	\$349,847	\$425,548	\$81,213	24%
Miller	\$284,169	\$302,568	\$287,518	\$332,114	\$29,546	10%
Oakdale	\$108,335	\$159,197	\$154,100	\$131,393	-\$27,804	-17%
Camp Douglas	\$25,479	\$25,493	\$25,329	\$33,588	\$8,094	32%
Wyeville	\$35,931	\$35,938	\$35,143	\$74,923	\$38,985	108%
Warrens	\$34,784	\$31,617	\$31,528	\$34,318	\$2,700	9%
LaGrange	\$876,035	\$885,234	\$803,772	\$920,751	\$35,517	4%
Tomah Area Montessori School	\$7,048	\$7,061	\$0	\$6,487	-\$575	-8%
Ahuco Early Childhood	\$7,048	\$7,061	\$10,656	\$6,487	-\$575	-8%
Elementary Salary	\$1,817,651	\$1,885,847	\$1,977,405	\$2,053,611	\$167,764	8.90%
Elementary Salary & Non-Salary	\$1,817,651	\$1,885,847	\$1,977,405	\$2,053,611	\$167,764	\$0
Middle School	\$749,128	\$768,878	\$782,170	\$828,457	\$59,579	\$0
High School	\$902,600	\$904,040	\$908,267	\$971,871	\$67,831	\$0
Transportation	\$225,071	\$232,674	\$207,630	\$259,949	\$27,275	\$0
District Wide	\$1,047,759	\$1,107,052	\$1,022,348	\$1,150,856	\$43,804	\$0
District Wide Non Aid Eligible	\$21,558	\$21,191	\$42,376	\$57,629	\$36,438	\$2
Fund 27 Grant Total	\$816,741	\$815,608	\$563,908	\$687,982	(\$127,626)	(\$0)
FUND 27 TOTAL	\$5,580,508	\$5,735,290	\$5,504,104	\$6,010,355	\$275,065	4.80%
FUND 38 & 39 TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
FUND 10 TOTAL	\$34,879,446	\$35,693,599	\$35,980,692	\$36,775,279	\$1,081,679	3.03%
FUND 27 TOTAL	\$5,580,508	\$5,735,290	\$5,504,104	\$6,010,355	\$275,065	4.80%
FUND 38 & 39 TOTAL	\$0	\$0	\$0	\$0	\$0	0.00%
GRAND TOTAL	\$40,459,955	\$41,428,890	\$41,484,796.02	\$42,785,634.41	\$1,356,745	3.27%

SALARY BUDGET FUND 10	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	
District Wide Elementary	\$655,630	\$678,628	\$879,011	\$678,855	\$228	0.03%	
Lemonweir	\$1,517,969	\$1,547,538	\$1,516,906	\$1,601,546	\$54,007	3.49%	
Miller	\$1,381,575	\$1,322,117	\$1,275,226	\$1,276,709	-\$45,408	-3.43%	
Oakdale	\$393,881	\$366,095	\$361,920	\$433,509	\$67,413	18.41%	
Camp Douglas	\$323,984	\$328,244	\$324,741	\$394,234	\$65,990	20.10%	
Wyeville	\$660,107	\$683,568	\$678,630	\$746,298	\$62,729	9.18%	
Warrens	\$676,765	\$680,182	\$675,521	\$738,498	\$58,316	8.57%	
LaGrange	\$2,260,074	\$2,252,073	\$2,210,390	\$2,247,897	-\$4,176	-0.19%	
Tomah Area Montessori School	\$362,222	\$365,562	\$369,644	\$374,689	\$9,127	2.50%	
4K Community	\$24,837	\$29,582	\$39,417	\$89,453	\$59,871	202.39%	
	\$8,257,044	\$8,253,589	\$8,331,406	\$8,581,687	\$328,098	4%	
Music/Art/PE/Guid/Library	\$0	\$0	\$0	\$0	\$0	0%	
Elementary	\$8,257,044	\$8,253,589	\$8,331,406.39	\$8,581,687	\$328,098	3.98%	
Middle School	\$3,505,496	\$3,500,623	\$3,570,476	\$3,635,265	\$134,642	3.85%	
Senior High School	\$5,470,625	\$5,506,175	\$5,298,701	\$5,588,488	\$82,313	1.49%	
Alternative School	\$386,189	\$442,098	\$433,425	\$501,214	\$59,117	13.37%	
English Language Learner	\$13,881	\$13,931	\$11,417	\$11,802	-\$2,130	-15.29%	
Administration	\$667,542	\$665,041	\$668,608	\$722,714	\$57,673	8.67%	
Health	\$32,972	\$27,762	\$30,955	\$29,631	\$1,869	6.73%	
Transportation	\$1,213,387	\$1,414,793	\$1,231,681	\$1,265,902	-\$148,891	-10.52%	
Operation	\$1,151,244	\$1,183,116	\$1,167,029	\$1,218,995	\$35,878	3.03%	
Construction							
Maintenance	\$508,425	\$507,660	\$472,607	\$519,980	\$12,320	2.43%	
District Reading	\$0	\$0	\$0	\$0	\$0	0.00%	
District Wide Programs	\$1,452,290	\$1,469,267	\$711,581	\$1,127,190	-\$342,077	-23.28%	
District Wide AV							
Summer School/Intersession	\$252,461	\$252,255	\$251,775	\$227,557	(\$24,699)	-9.79%	
Curriculum	\$297,120	\$293,650	\$248,397	\$267,914	(\$25,736)	-8.76%	
Technology	\$339,469	\$333,968	\$355,833	\$338,094	\$4,126	1.24%	
Gifted & Talented	\$0	\$0	\$0	\$0	\$0	0.00%	
4K (Four Year Old Kindergarten)							
Wellness							
FUND 10 TOTAL	\$23,548,145	\$23,863,928	\$22,783,891	\$24,036,433	\$172,505	0.76%	

Salary

FUND 27							
District Wide Elementary	\$87,414	\$87,342	\$279,512	\$88,004	\$661	0.76%	
Lemonweir	\$351,408	\$344,335	\$349,847	\$425,548	\$81,213	23.59%	
Miller	\$284,169	\$302,568	\$287,518	\$332,114	\$29,546	9.76%	
Oakdale	\$108,335	\$159,197	\$154,100	\$131,393	-\$27,804	-17.47%	
Camp Douglas	\$25,479	\$25,493	\$25,329	\$33,588	\$8,094	31.75%	
Wyeville	\$35,931	\$35,938	\$35,143	\$74,923	\$38,985	108.48%	
Warrens	\$34,784	\$31,617	\$31,528	\$34,318	\$2,700	8.54%	
LaGrange	\$876,035	\$885,234	\$803,772	\$920,751	\$35,517	4.01%	
Tomah Area Montessori School	\$7,048	\$7,061	\$0	\$6,487	-\$575	-8.14%	
Ahuco Early Childhood	\$7,048	\$7,061	\$10,656	\$6,487	-\$575	-8.14%	
Total Elementary Salary	\$1,817,651	\$1,885,847	\$1,977,405	\$2,053,611	\$167,764	8.90%	
Middle School	\$749,128	\$768,878	\$782,170	\$828,457	\$59,579	7.75%	
High School	\$902,600	\$904,040	\$908,267	\$971,871	\$67,831	7.50%	
Transportation	\$192,071	\$199,674	\$191,237	\$226,949	\$27,275	13.66%	
District Wide Aid Eligible	\$1,002,624	\$1,041,917	\$976,381	\$1,105,721	\$63,804	6.12%	
District Wide Non Aid Eligible	\$21,558	\$21,191	\$26,496	\$21,487	\$296	1.40%	
FUND 27 TOTAL	\$4,685,632	\$4,821,547	\$4,861,956	\$5,208,097	\$386,550	8.02%	
FUND 38 + 39 TOTAL							
FUND 10 TOTAL	\$23,548,145	\$23,863,928	\$22,783,891	\$24,036,433	\$172,505	0.72%	
FUND 27 TOTAL	\$4,685,632	\$4,821,547	\$4,861,956	\$5,208,097	\$386,550	8.02%	
FUND 38 + 39 TOTAL							
GRAND TOTAL	\$28,233,777	\$28,685,475	\$27,645,847	\$29,244,529	\$559,054	1.95%	

GRANTS - NON-SALARY BUDGET	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget April, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	Notes
ECIA Title 1 - Fund 10 (141)	\$107,543	\$90,261	\$10,883	\$107,217	\$16,956	18.79%	
Technoloy Hardware Grant (296)	\$0	\$0	\$28,875	\$0	\$0	0.00%	
Title II-A - Fund 10 (365)	\$28,856	\$28,781	\$24,060	\$25,000	(\$3,781)	-13.14%	
Title IV - Fund 10 (381)	\$0	\$46,205	\$39,079	\$6,981	(\$39,224)	-84.89%	
DOD DEA Grant (802)	\$0	\$47,720	\$48,523	\$71,937	\$24,217	50.75%	
CESA Mini Grant -(711)	\$0	\$0	\$0	\$0	\$0	0.00%	
CESA Mini Grant -(712)	\$0	\$0	\$255	\$0	\$0	0.00%	
Title IIIA	\$0	\$0	\$250	\$0	\$0	0.00%	
Educator Effectiveness (583)	\$0	\$0	\$16,320	\$0	\$0	0.00%	
Vocational Education Aid - Fund 10 (400)	\$29,097	\$31,944	\$31,944	\$30,671	(\$1,273)	-3.98%	
PL 94-142 - Fund 27	\$565,074	\$577,530	\$348,736	\$454,199	(\$123,330)	-21.35%	
PL 99-457 - Fund 27	\$11,838	\$12,895	\$3,337	\$4,870	(\$8,025)	-62.23%	
IESSAA Indian Education Grant - Fund 29	\$0	\$0	\$0	\$0	\$0	0.00%	
	\$742,408	\$835,335	\$552,262	\$700,876	(\$134,460)	-16.10%	

GRANTS - SALARY BUDGET	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget April, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	
ECIA Title 1 - Fund 10 (141)	\$653,111	\$663,765	\$655,573	\$687,061	\$23,296	3.51%	
Title II-A - Fund 10 (365)	\$107,413	\$107,421	\$100,073	\$107,479	\$58	0.05%	
Title IV - Fund 10 (381)	\$0	\$500	\$0	\$0	(\$500)	-100.00%	
DOD DEA Grant (802)	\$0	\$2,280	\$1,477	\$0	(\$2,280)	-100.00%	
WI Fast Forward - (716)	\$0	\$0	\$8,458	\$0	\$0	0.00%	
PL 94-142 - Fund 27	\$233,364	\$219,740	\$206,599	\$223,391	\$3,650	1.66%	
PL 99-457 - Fund 27	\$6,465	\$5,443	\$5,236	\$5,522	\$79	1.44%	
American Indian Language (587)	\$0	\$0	\$0	\$0	\$0	0.00%	
IESSAA Indian Education Grant - Fund 29	\$31,608	\$31,628	\$31,628	\$32,554	\$926	2.93%	
	\$1,031,961	\$1,030,778	\$1,009,044	\$1,056,007	\$25,229	2.45%	

\$78,918

GRANTS - TOTAL SAL/NON-SALARY	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget April, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	
ECIA Title 1 - Fund 10	\$760,654	\$754,026	\$666,456	\$794,278	\$40,252	5.34%	
Technology Hardware Grant (296)	\$0	\$0	\$28,875	\$0	\$0	0.00%	
Title II-A - Fund 10	\$136,269	\$136,202	\$124,133	\$132,479	(\$3,723)	-2.73%	
Title IV - Fund 10 (381)	\$0	\$46,705	\$39,079	\$6,981	(\$39,724)	-85.05%	
DOD DEA Grant (802)	\$0	\$50,000	\$50,000	\$71,937	\$21,937	43.87%	
CESA Mini Grant -(711)	\$0	\$0	\$0	\$0	\$0	0.00%	
CESA Mini Grant -(712)	\$0	\$0	\$255	\$0	\$0	0.00%	
Title IIIA	\$0	\$0	\$250	\$0	\$0	0.00%	
WI Fast Forward - (716)	\$0	\$0	\$8,458	\$0	\$0	0.00%	
Educator Effectiveness (583)	\$0	\$0	\$16,320	\$0	\$0	0.00%	
Vocational Education Aid - Fund 10	\$29,097	\$31,944	\$31,944	\$30,671	(\$1,273)	-3.98%	
PL 94-142 - Fund 27	\$798,438	\$797,270	\$555,335	\$677,590	(\$119,680)	-15.01%	
PL 99-457 - Fund 27	\$18,303	\$18,338	\$8,573	\$10,392	(\$7,947)	-43.33%	
IESSAA Indian Education Grant - Fund 29	\$31,608	\$31,628	\$31,628	\$32,554	\$926	2.93%	
	\$1,774,369	\$1,866,114	\$1,561,307	\$1,756,883	(\$109,231)	-5.85%	

NON-SALARY BUDGET							
FUND 10	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	
District Wide Elementary	\$0	\$0	\$0	\$0	\$0	0%	
Lemonweir	\$19,310	\$19,310	\$19,899	\$19,521	\$211	1%	
Miller	\$18,408	\$18,408	\$24,954	\$18,333	(\$75)	0%	
Oakdale	\$5,431	\$5,431	\$7,346	\$5,970	\$539	10%	
Camp Douglas	\$4,031	\$4,031	\$7,774	\$4,130	\$100	2%	
Wyeville	\$8,234	\$8,234	\$16,702	\$8,000	(\$234)	-3%	
Warrens	\$8,767	\$8,767	\$15,511	\$9,954	\$1,188	14%	
LaGrange	\$31,205	\$31,205	\$42,196	\$31,989	\$784	3%	
Montessori School	\$4,583	\$4,583	\$6,186	\$4,507	(\$76)	-2%	
4K Community	\$0	\$0	\$0	\$0	\$0	0%	
District Music/Art/PE	\$25,035	\$25,035	\$21,386	\$25,710	\$675	3%	
Elementary Common School Library	\$44,560	\$44,560	\$45,751	\$48,665	\$4,105	9%	
Elementary Total	\$169,563	\$169,563	\$207,704	\$176,780	\$7,217	4%	
Middle School	\$69,604	\$69,604	\$82,521	\$54,438	(\$15,166)	-22%	
MS Common School Library	\$0	\$0	\$0	\$15,761	\$15,761	0%	
MS Athletics	\$9,165	\$9,165	\$9,779	\$9,560	\$395	4%	
Tomah High School (THS)	\$157,382	\$157,382	\$216,362	\$133,571	(\$23,811)	-15%	
THS Common Library	\$0	\$0	\$0	\$25,951	\$25,951	0%	
THS Athletics	\$126,091	\$126,091	\$155,767	\$128,583	\$2,492	2%	
Alternative School	\$29,105	\$29,105	\$29,203	\$25,371	(\$3,734)	-13%	
English Language Learner	\$700	\$700	\$718	\$700	\$0	0%	
Administration	\$564,355	\$551,059	\$589,291	\$601,439	\$50,380	9%	
Health	\$4,025	\$4,025	\$9,453	\$1,600	(\$2,425)	-60%	
Transportation	\$958,934	\$958,934	\$1,165,945	\$958,934	\$0	0%	
Operation	\$1,017,171	\$1,022,040	\$1,014,716	\$1,071,650	\$49,610	5%	
Construction	\$1,256,355	\$1,535,631	\$2,229,032	\$1,447,820	(\$87,811)	-6%	
Maintenance	\$243,945	\$243,945	\$312,283	\$300,000	\$56,055	23%	
District Wide Programs	\$4,844,140	\$4,977,803	\$4,990,808	\$5,369,739	\$391,936	8%	
District Wide AV	\$30,523	\$30,523	\$68,403	\$30,523	\$0	0%	
Summer School/Intersession	\$0	\$0	\$24,125	\$20,540	\$20,540	0%	
Curriculum	\$258,805	\$258,805	\$350,462	\$671,700	\$412,895	160%	
Technology	\$540,000	\$540,000	\$665,000	\$528,921	(\$11,079)	-2%	
Gifted & Talented	\$3,350	\$3,350	\$1,364	\$5,350	\$2,000	60%	
Native American Education	\$2,500	\$2,500	\$2,131	\$2,500	\$0	0%	
4K (Four Year Old Kindergarten)	\$119,569	\$119,569	\$104,963	\$120,069	\$500	0%	
District Reading	\$0	\$0	\$0	\$0	\$0	0%	
Wellness	\$0	\$1,000	\$1,000	\$1,000	\$0	0%	
FUND 10	\$10,405,282	\$10,810,794	\$12,231,030	\$11,702,499.40	\$891,706	8%	

	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	
FUND 27 Non-Salary Budget							
Lemonweir	\$0	\$0	\$0	\$0	\$0	\$0	
Miller	\$0	\$0	\$0	\$0	\$0	\$0	
Oakdale	\$0	\$0	\$0	\$0	\$0	\$0	
Camp Douglas	\$0	\$0	\$0	\$0	\$0	\$0	
Wyeville	\$0	\$0	\$0	\$0	\$0	\$0	
Warrens	\$0	\$0	\$0	\$0	\$0	\$0	
LaGrange	\$0	\$0	\$0	\$0	\$0	\$0	
Total Elementary Non Salary	\$0	\$0	\$0	\$0	\$0	\$0	
Middle School	\$0	\$0	\$0	\$0	\$0	\$0	
High School	\$0	\$0	\$0	\$0	\$0	\$0	
Transportation	\$33,000	\$33,000	\$16,393	\$33,000	\$0	0%	
District Wide Aid Eligible	\$45,135	\$65,135	\$45,967	\$45,135	(\$20,000)	-31%	
District Wide Non Aid Eligible	\$0	\$0	\$15,880	\$36,142	\$36,142	0%	
FUND 27 TOTAL	\$78,135	\$98,135	\$78,240	\$114,277	\$16,142	16%	
FUND 38 & 39 DEBT SERVICE	\$0	\$0	\$0	\$0	\$0	0%	
FUND 10 TOTAL	\$10,405,282	\$10,810,794	\$12,231,030	\$11,702,499	\$891,706	8%	
FUND 27 TOTAL	\$78,135	\$98,135	\$78,240	\$114,277	\$16,142	16%	
FUND 38 & 39 TOTAL	\$0	\$0	\$0	\$0	\$0	0%	
GRAND TOTAL	\$10,483,417	\$10,908,929	\$12,309,271	\$11,816,776	\$907,848	8%	

NON-SALARY BUDGET SUMMARY

Lemonweir
 Miller
 Oakdale
 Camp Douglas
 Wyeville
 Warrens
 LaGrange

Middle School
 MS Athletics
 Senior High School
 HS Athletics

Alternative School							\$25,371
Description	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	Explanation
Personal Services - Alternative School	\$17,070	\$17,070	\$17,070	\$17,940	\$870	\$0	
Emplee Travel - Alternative School	\$0	\$0	\$109	\$200	\$200	0%	
Postage - Undifferentiated	\$0	\$0	\$242	\$0	\$0	0%	
General Supplies - Alternative School	\$7,785	\$7,785	\$7,433	\$6,661	(\$1,124)	-14%	
Guidance Supplies - RKLC	\$0	\$0	\$0	\$208	\$208	0%	
General Supplies - Library	\$200	\$200	\$201	\$200	\$0	0%	
Library Books - Library	\$3,310	\$3,310	\$3,292	\$0	(\$3,310)	(\$1)	
Instrl Computer Software - Library	\$740	\$740	\$857	\$0	(\$740)	(\$1)	
Non-Capital Equip - Alternative School	\$0	\$0	\$0	\$162	\$162	0%	
	\$29,105	\$29,105	\$29,203	\$25,371	(\$3,734)	-13%	

English Language Learner							\$700
Description	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	Explanation
Mileage ELL	\$0		\$41	\$0	\$0	0%	
General Supplies - ELL	\$700	\$700	\$677	\$700	\$0	0%	
	\$700	\$700	\$718	\$700	\$0	0%	

Administration							\$601,439
Description	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget October 2018	Budget October 2018	Explanation
Personal Services - Board Members	\$0	\$0	\$28	\$0	\$0	\$0	
Personal Services - Election	\$4,500	\$4,500	\$6,159	\$6,000	\$1,500	33%	
Personal Services - Legal Services	\$40,000	\$40,000	\$40,000	\$40,000	\$0	0%	
Personal Services - Audit	\$9,495	\$9,495	\$9,795	\$10,000	\$505	5%	
Other Bd of Education - Bond &	\$0	\$0	\$81	\$0	\$0	0%	
Other Bd of Education - WASB Ser	\$7,000	\$7,000	\$6,962	\$7,000	\$0	0%	
Personal Services - District Adminis	\$9,488	\$9,488	\$27,834	\$26,000	\$16,512	174%	
Personal Services - Direction of Bus	\$52,424	\$52,424	\$38,879	\$52,500	\$76	0%	
Equip Rental - Direction of Business	\$0	\$0	\$1,470	\$1,430	\$1,430	0%	
Employee Travel - Board Members	\$3,100	\$3,100	\$2,503	\$3,100	\$0	0%	
Employee Travel - District Administrati	\$4,000	\$4,000	\$10,941	\$10,000	\$6,000	150%	
Employee Travel - Direction of Busine	\$5,000	\$5,000	\$5,853	\$5,000	\$0	0%	
Advertising - Election Ads	\$0	\$0	\$202	\$0	\$0	0%	
Public Relations	\$11,000	\$11,000	\$24,248	\$17,000	\$6,000	55%	
Advertising - Direction of Business	\$29,000	\$29,000	\$29,236	\$30,000	\$1,000	3%	
Communication - Postage	\$9,500	\$9,500	\$8,437	\$9,500	\$0	0%	
General Supplies - Election	\$200	\$200	\$150	\$200	\$0	0%	
General Supplies - Direction of Busi	\$2,000	\$2,000	\$5,317	\$5,000	\$3,000	150%	
General Supplies - Fiscal	\$1,000	\$1,000	\$431	\$1,000	\$0	0%	
Furniture - Administration	\$0	\$0	\$667	\$800	\$800	0%	
Periodicals Direction of Business	\$813	\$813	\$1,134	\$800	(\$13)	-2%	
Equip Rental - Direction of Business	\$1,430	\$1,430	\$0		(\$1,430)	-100%	
Operational Debt - Interest Short-Te	\$10,000	\$10,000	\$14,527	\$15,000	\$5,000	50%	
District Liability Insurance	\$35,420	\$35,420	\$34,150	\$35,420	\$0	0%	
District Property Insurance	\$60,276	\$60,276	\$60,152	\$60,276	\$0	0%	
Workers Compensation	\$237,494	\$224,198	\$225,953	\$224,198	\$0	0%	
Fidelity Bond Premiums	\$2,865	\$2,865	\$2,700	\$2,865	\$0	0%	
Unemployment Compensation	\$15,000	\$15,000	\$6,127	\$15,000	\$0	0%	
Dues & Fees - Direction of Bus	13350	13350	17153.32	13350	0	0%	
Refund Payment			\$8,204	\$10,000	\$10,000	0%	
	\$564,355	\$551,059	\$589,291	\$601,439	\$50,380	9%	

Health							\$1,600
Description	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Beginning Budget 2018-2019	Percent Change	Explanation
Personal Services - Health	\$1,075	\$1,075	\$0		(\$1,075)	(\$1)	
Emplee Travel - Health	\$650	\$650	\$926	\$1,500	\$850	\$1	
General Supplies Health	\$100	\$100	\$0	\$100	\$0	\$0	
Medical Supplies - Health	\$2,200	\$2,200	\$8,527		(\$2,200)	(\$1)	
	\$4,025	\$4,025	\$9,453	\$1,600	(\$2,425)	(\$1)	

Transportation							\$958,934
Description	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	Explanation
Personal Service-Direction of Pupil	\$9,100	\$9,100	\$4,670	\$9,100	\$0	0%	
Property Services-Vehicle Maintena	\$22,100	\$22,100	\$0	\$0	(\$22,100)	-100%	
Vehicle Repairs and Maintenance	\$0	\$0	\$57,805	\$22,530	\$22,530	0%	
Parent Contract	\$1,000	\$1,000	\$3,646	\$1,000	\$0	0%	
Emplee Travel - Direction Pupil Trar	\$2,230	\$2,230	\$6,986	\$1,800	(\$430)	-19%	
Petroleum Regular (Home to Schoo	\$325,000	\$325,000	\$243,681	\$325,000	\$0	0%	
General Supplies-Vehicle Maintena	\$194,091	\$194,091	\$171,626	\$194,091	\$0	0%	
Non-Capital Equip-Vehicle Mainten	\$255	\$255	\$8,361	\$255	\$0	0%	
Equipment/Vehicles Maint Individua	\$320,610	\$320,610	\$585,058	\$320,610	\$0	0%	
Liability Insurance - Transportation	\$83,398	\$83,398	\$82,510	\$83,398	\$0	0%	
Dues & Fees-Direction of Pupil	\$1,150	\$1,150	\$1,603	\$1,150	\$0	0%	
	\$958,934	\$958,934	\$1,165,945	\$958,934			

Operation							\$1,071,650
Description	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	Explanation
Property Services-Sites (OLD)	\$45,000	\$45,000	\$0	\$0	(\$45,000)	-100%	
Property Services - Bldgs (OLD)	\$34,725	\$34,725	\$0	\$0	(\$34,725)	-100%	
Non-Technology Repairs & Ma	\$0	\$0	\$63,476	\$40,000	\$40,000	0%	
Cleaning Services - Sites	\$0	\$0	\$146,796	\$75,000	\$75,000	0%	
Gas for Heat - Bldgs	\$14,452	\$14,452	\$7,256	\$14,452	\$0	0%	
Gas for Heat - Lemonweir	\$19,746	\$19,746	\$10,077	\$19,746	\$0	0%	
Gas for Heat - Miller	\$20,758	\$20,758	\$9,871	\$20,758	\$0	0%	
Gas for Heat - Oakdale	\$11,094	\$11,094	\$7,043	\$11,094	\$0	0%	
Gas for Heat - Camp	\$6,294	\$6,294	\$4,112	\$6,294	\$0	0%	
Gas for Heat - LaGrange	\$22,439	\$22,439	\$10,647	\$22,439	\$0	0%	
Gas for Heat - Wyeville	\$15,205	\$15,205	\$7,439	\$15,205	\$0	0%	
Gas for Heat - Warrens	\$16,372	\$16,372	\$6,307	\$16,372	\$0	0%	
Gas for Heat - RKLC	\$10,234	\$10,234	\$4,726	\$10,234	\$0	0%	
Gas for Heat - TAMS	\$3,774	\$3,774	\$1,830	\$3,774	\$0	0%	
Gas for Heat - Middle School	\$46,937	\$46,937	\$25,038	\$46,937	\$0	0%	
Gas for Heat - High School	\$65,695	\$65,695	\$40,366	\$65,695	\$0	0%	
Electricity Other than Heat - Bldgs	\$21,076	\$21,076	\$30,946	\$21,076	\$0	0%	
Electricity Other Than Heat - RKLC	\$10,316	\$10,316	\$11,791	\$10,316	\$0	0%	
Electricity Other Than Heat - Warrens	\$17,527	\$17,527	\$16,070	\$17,527	\$0	0%	
Electricity Other Than Heat - Wyevil	\$12,781	\$12,781	\$10,624	\$12,781	\$0	0%	
Electricity Other Than Heat - LaGra	\$32,395	\$32,395	\$28,571	\$32,395	\$0	0%	
Electricity Other Than Heat - Camp	\$7,046	\$7,046	\$6,515	\$7,046	\$0	0%	
Electricity Other Than Heat - Oakda	\$9,443	\$9,443	\$8,226	\$9,443	\$0	0%	
Electricity Other Than Heat - Miller	\$20,076	\$20,076	\$14,642	\$20,076	\$0	0%	
Electricity Other Than Heat - Lemon	\$24,583	\$24,583	\$21,117	\$24,583	\$0	0%	
Electricity Other Than Heat - High S	\$161,808	\$161,808	\$115,219	\$161,808	\$0	0%	
Electricity Other Than Heat - Middle	\$85,075	\$85,075	\$64,709	\$85,075	\$0	0%	
Electricity Other Than Heat - TAMS	\$3,874	\$3,874	\$0	\$3,874	\$0	0%	
Water - TAMS	\$302	\$302	\$659	\$302	\$0	0%	
Water - Middle School	\$3,535	\$3,535	\$1,544	\$3,535	\$0	0%	
Water - High School	\$10,047	\$10,047	\$8,341	\$10,047	\$0	0%	
Water - Lemonweir	\$5,420	\$5,420	\$2,936	\$5,420	\$0	0%	
Water - Miller	\$4,673	\$4,673	\$2,416	\$4,673	\$0	0%	
Water - Oakdale	\$969	\$969	\$567	\$969	\$0	0%	
Water - Camp	\$1,379	\$1,379	\$768	\$1,379	\$0	0%	
Water - LaGrange	\$6,816	\$6,816	\$3,805	\$6,816	\$0	0%	
Water - Warrens	\$2,713	\$2,713	\$2,349	\$2,713	\$0	0%	
Water - RKLC	\$1,146	\$1,146	\$674	\$1,146	\$0	0%	
Water - Bldgs	\$2,000	\$2,000	\$11,032	\$2,000	\$0	0%	
Sewerage - Bldgs	\$1,812	\$1,812	\$3,137	\$1,812	\$0	0%	
Sewer - RKLC	\$1,001	\$1,001	\$767	\$1,001	\$0	0%	

Sewer - Warrens	\$2,428	\$2,428	\$10,998	\$2,428	\$0	0%
Sewer - Wyeville	\$4,588	\$4,588	\$5,280	\$4,588	\$0	0%
Sewer - LaGrange	\$7,912	\$7,912	\$5,858	\$7,912	\$0	0%
Sewer - Camp	\$677	\$677	\$658	\$677	\$0	0%
Sewer - Oakdale	\$2,127	\$2,127	\$1,636	\$2,127	\$0	0%
Sewer - Miller	\$6,516	\$6,516	\$4,164	\$6,516	\$0	0%
Sewer - Lemonweir	\$7,766	\$7,766	\$5,308	\$7,766	\$0	0%
Sewer - High School	\$15,495	\$15,495	\$16,276	\$15,495	\$0	0%
Sewer - Middle School	\$13,854	\$13,854	\$1,752	\$13,854	\$0	0%
Sewer - TAMS	\$1,824	\$1,824	\$988	\$1,824	\$0	0%
Emplee Travel - Operation	\$750	\$750	\$1,250	\$750	\$0	0%
Communication - Telephone	\$37,500	\$37,500	\$41,556	\$37,500	\$0	0%
CESA payment	\$9,896	\$14,765	\$15,165	\$10,600	(\$4,165)	-28%
General Supplies - Sites	\$15,500	\$15,500	\$28,061	\$30,000	\$14,500	94%
General Supplies - Buildings	\$96,300	\$96,300	\$101,476	\$96,300	\$0	0%
Non-Capital Equip - Operation	\$7,500	\$7,500	\$3,521	\$7,500	\$0	0%
Equipment Components - Operation	\$6,000	\$6,000	\$10,888	\$10,000	\$4,000	67%
Equip/Depreciated	\$0	\$0	\$47,231	\$0	\$0	0%
Equip/Vehicles Replacement Not De	\$0	\$0	\$0	\$0	\$0	0%
Dues & Fees - Operations	\$0	\$0	\$240	\$0	\$0	0%
	\$1,017,171	\$1,022,040	\$1,014,716	\$1,071,650	\$49,610	\$0

							\$1,447,820
Description	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	Explanation
Property Services - Construction (O	\$1,256,350	\$1,142,113	\$38,170	\$0	(\$1,142,113)	-100%	
Property Services - Construc Specia	\$0	\$393,518	\$0	\$0	(\$393,518)	-100%	
Construction Services	\$0	\$0	\$1,643,662	\$1,447,820	\$1,447,820	0%	
Construction Services - Special Proj	\$0	\$0	\$547,200	\$0	\$0	0%	
	\$1,256,350	\$1,535,631	\$2,229,032	\$1,250,000	(\$285,631)	-19%	

Maintenance							\$300,000
Description	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	Explanation
Property Services Sites (OLD)	\$19,500	\$19,500	\$0	\$0	(\$19,500)	-100%	
Property Services-Bldg (OLD ACCC	\$38,500	\$38,500	\$0	\$0	(\$38,500)	-100%	
Property Services - HVAC Contract	\$48,000	\$48,000	\$13	\$0	(\$48,000)	-100%	
Property Services-Bldg - Electrical (	\$60,000	\$60,000	\$0	\$0	(\$60,000)	-100%	
PS HVAC Maintenance (OLD ACCC	\$30,000	\$30,000	\$0	\$0	(\$30,000)	-100%	
Property Services - Bldg	\$0	\$0	\$118,031	\$94,000	\$94,000	0%	
HVAC Maintenance Contract	\$0	\$0	\$30,930	\$27,000	\$27,000	0%	
Property Services - Bldg - Electrical	\$0	\$0	\$44,375	\$30,000	\$30,000	0%	
PS HVAC Maintenance	\$0	\$0	\$64,103	\$65,000	\$65,000	0%	
Vehicle and Equip Rental	\$0	\$0	\$749	\$1,000	\$1,000	0%	
Emplee Travel - Direction of Mainte	\$500	\$500	\$1,246	\$500	\$0	0%	
General Supplies - Bldgs	\$20,345	\$20,345	\$37,796	\$45,000	\$24,655	121%	
General Supplies - Plumbing	\$6,000	\$6,000	\$12,140	\$13,000	\$7,000	117%	
General Supplies - Electrical	\$17,000	\$17,000	\$2,319	\$24,000	\$7,000	41%	
Equipment Components - Maintena	\$3,000	\$3,000	\$0	\$0	(\$3,000)	-100%	
Equip Rental - Other Equipment (OI	\$1,000	\$1,000	\$0	\$0	(\$1,000)	-100%	
Dues & Fees Maintenance	\$100	\$100	\$580	\$500	\$400	400%	
	\$243,945	\$243,945	\$312,283	\$300,000	\$56,055	23%	

District Wide Programs							\$5,369,739
Description	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	Explanation
Personal Services - Fitness Center	\$3,000	\$3,000	\$1,873	\$4,000	\$1,000	33%	
Purchased Services - Psych		\$10,000	\$0	\$10,000	\$0	0%	
Personal Service - Instructional Staff Training		\$0	\$19,058	\$18,000	\$18,000	0%	
Purchased Service - School Securii	\$74,640	\$74,640	\$63,052	\$74,640	\$0	0%	
PS - District Wide	\$16,700	\$16,700	\$23,511	\$16,700	\$0	0%	
Equip Rental - District Wide		\$0	\$96,284	\$80,000	\$80,000	0%	
Emplee Travel-Instructional Staff Tr	\$35,000	\$35,000	\$4,447	\$4,500	(\$30,500)	-87%	
Non-Open Enrollment Tuition Exper	\$153,160	\$225,000	\$225,000	\$199,108	(\$25,892)	-12%	
General Tuition - Open Enrollment	\$920,893	\$842,480	\$847,701	\$951,781	\$109,301	13%	
CESA Payment - Instructional Staff Training		\$0	\$11,450	\$12,500	\$12,500	0%	
Pymt to CESA - District Wide Progr	\$36,633	\$36,633	\$24,554	\$28,295	(\$8,338)	-23%	
General Tuition UW Systems/Challe	\$18,000	\$18,000	\$9,800	\$15,000	(\$3,000)	-17%	
General Tuition - Payment to WTC	\$10,000	\$10,000	\$11,094	\$12,000	\$2,000	20%	
Supplies - Summer Enrichment	\$14,890	\$14,890	\$14,693	\$15,490	\$600	4%	
Supplies - Summer Remedial	\$1,080	\$1,080	\$1,078	\$1,050	(\$30)	-3%	

Supplies - Fitness Center	\$500	\$500	\$0	\$750	\$250	50%	
General Supplies - District Wide	\$21,800	\$21,800	\$21,800	\$22,000	\$200	1%	
Supplies - Lemonweir Intercession	\$4,500	\$4,500	\$8,354	\$4,000	(\$500)	-11%	
Paper - District Wide	\$35,000	\$35,000	\$25,178	\$35,000	\$0	0%	
Equipment - Group Depreciation		\$0	\$41,505	\$0	\$0	0%	
Equip Rental - District Wide	\$80,000	\$80,000	\$0	\$0	(\$80,000)	-100%	
Transfer to Special Education Fund	\$3,416,349	\$3,546,580	\$3,564,296	\$3,877,966	\$331,385	9%	
Non-Aidable Refund-Other Non Pro	\$2,000	\$2,000	\$205	\$7,500	\$5,500	275%	
	\$4,844,145	\$4,977,803	\$5,014,933	\$5,369,739	\$391,936	8%	

District Wide AV							\$30,523
Description	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	Explanation
Personal Services - AV	\$0	\$0	\$10,338	\$0	\$0	0%	
Maintenance-Instructional Equipment	\$598	\$598	\$625	\$598	\$0	0%	
Maintenance-Other Equipment	\$5,549	\$5,549	\$5,549	\$5,549	\$0	0%	
General Supplies - AV	\$6,417	\$6,417	\$18,078	\$6,417	\$0	0%	
Non-Capital Equip - AV	\$17,959	\$17,959	\$33,812	\$17,959	\$0	0%	
	\$30,523	\$30,523	\$68,403	\$30,523	\$0	0%	

Curriculum							\$671,700
Description	Budget Beginning Budget 2018- 2019	Budget Beginning Budget 2018- 2019	Budget April, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	Explanation
Personal Services-Curriculum Development	\$1,800	\$1,800	\$1,385	\$3,000	\$1,200	67%	
PS-Evaluation-Central Services	\$1,200	\$1,200	\$0	\$0	(\$1,200)	-100%	
Employee Travel-Direction of Improvement	\$3,500	\$3,500	\$2,915	\$3,500	\$0	0%	
General Supplies - English Language	\$3,000	\$3,000	\$0	\$2,000	(\$1,000)	-33%	
General Supplies - Mathematics	\$3,000	\$3,000	\$0	\$2,000	(\$1,000)	-33%	
General Supplies - Science	\$3,000	\$3,000	\$0	\$2,000	(\$1,000)	-33%	
General Supplies - Curriculum	\$5,200	\$5,200	\$2,935	\$5,200	\$0	0%	
Software - Curriculum District Wide	\$104,000	\$104,000	\$106,988	\$95,000	(\$9,000)	-9%	
Textbooks-Regular Curriculum	\$123,105	\$123,105	\$235,318	\$450,000	\$326,895	266%	
Textbooks Replacement	\$10,000	\$10,000	\$0	\$8,000	(\$2,000)	-20%	
Dues Fees - Curriculum	\$1,000	\$1,000	\$921	\$1,000	\$0	0%	
	\$258,805	\$258,805	\$350,462	\$571,700	\$312,895	121%	

Technology							\$528,921
Description	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	Explanation
Maintenance-Instructional Equipment	\$5,000	\$0	\$0	\$0	\$0	0%	
PS - Computer Technology	\$18,000	\$0	\$0	\$0	\$0	0%	
Tech Related Repairs - Instructional	\$0	\$5,000	\$5,000	\$33,000	\$28,000	560%	
Tech Related Repairs - Administrative	\$0	\$18,000	\$18,000	\$0	(\$18,000)	-100%	
Employee Travel - Computer Technology	\$5,000	\$0	\$117	\$0	\$0	0%	
Employee Travel - Technology Administration	\$0	\$5,000	\$5,000	\$5,000	\$0	0%	
Communications - Network Phone	\$79,400	\$0	\$0	\$0	\$0	0%	
Communications - Network Phone	\$0	\$79,400	\$64,927	\$79,400	\$0	0%	
Non-Capital Objects-Business Administration	\$4,200	\$0	\$0	\$0	\$0	0%	
Non-Capital Objects - Administrative Technology	\$0	\$4,200	\$4,200	\$0	(\$4,200)	-100%	
Technology Supplies- Instructional Resources	\$0	\$6,000	\$6,000	\$91	(\$5,909)	-98%	
Non Instructional Computer Software	\$68,495	\$0	\$0	\$0	\$0	0%	
Equipment/Vehicles Group Depreciation	\$353,905	\$0	\$0	\$0	\$0	0%	
Technology Hardware - Instructional Resources	\$0	\$353,905	\$450,123	\$167,000	(\$186,905)	-53%	
Technology Hardware - Administrative	\$0	\$0	\$45,702	\$56,400	\$56,400	0%	
Technology Software - Administrative	\$0	\$68,495	\$65,930	\$61,200	(\$7,295)	-11%	
	\$540,000	\$540,000	\$665,000	\$402,091	(\$137,909)	-26%	

Talented & Gifted							\$5,350
Description	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	Explanation
General Supplies - Gifted & Talented	\$3,350	\$3,350	\$909	\$4,850	\$1,500	45%	
Dues & Fees - Gifted & Talented	\$0	\$0	\$455	\$500	\$500	0%	
	\$3,350	\$3,350	\$1,364	\$5,350	\$2,000	60%	

Wellness							\$1,000
Description	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	Explanation
General Supplies - Wellness	\$0	\$1,000	\$1,000	\$1,000	\$0	0%	
	\$0	\$1,000	\$1,000	\$1,000	\$0	0%	

4 Year Old Kindergarten							\$120,069
-------------------------	--	--	--	--	--	--	-----------

Description	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	Explanation
Personal Services - 4K	\$118,069	\$118,069	\$104,067	\$118,069	\$0	0%	
Emplee Travel - 4K	\$1,500	\$1,500	\$891	\$1,500	\$0	0%	
Supplies - 4K	\$0	\$0	\$0	\$500	\$500	0%	
	\$119,569	\$119,569	\$104,963	\$120,069	\$500	0%	

Native American Education							\$2,500
Description	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	Explanation
Personal Services - Native American			\$400		\$0	0%	
Emplee Travel - Native American Di	\$1,500	\$1,500	\$1,731	\$1,500	\$0	0%	
Native American Supplies	\$1,000	\$1,000	\$0	\$1,000	\$0	0%	
	\$2,500	\$2,500	\$2,131	\$2,500	\$0	0%	

Districtwide Reading							\$0
Description	Budget Beginning Budget 2018- 2019	October Budget 2018- 2019	Budget May, 2019	Budget Beginning Budget 2019- 2020	Budget Difference	Percent Change	Explanation
General Supplies - District Reading			\$0	\$0	\$0	0%	
	\$0	\$0	\$0	\$0	\$0	\$0	

Summmer School							\$20,540
Account	Budget Beginning Budget 2018- 2019	Budget October 2018	Budget May 2019	Budget Beginning 2019- 2020	Budget Difference	Percent Change	
Supplies - Lemonweir Intercession	\$4,500	\$4,500	\$8,354	\$4,000	(\$500)	0%	
Supplies - Summer Enrichment	\$14,890	\$14,890	\$14,693	\$15,490	\$600	0%	
Supplies - Summer Remedial	\$1,080	\$1,080	\$1,078	\$1,050	(\$30)	0%	
	\$20,470	\$20,470	\$24,125	\$20,540	\$70	0%	

Future Financial Issues Facing the Tomah Area School District

1. 2019-20/2020-21/2021-22/2022-2023 State Budgets
 - a. Per Pupil enrollment
 - i. Categorical Aid or Revenue Limit Increase
 - ii. Per Pupil Low Spending
 - iii. Equalized Aid
2. Student Enrollment –
 - a. UW-Madison Applied Populations Study completed in the Fall of 2017
 - b. On-going analysis of Open Enrollment
3. Federal Budget – (Accounts for approximately 7% of District Revenues or \$2.6 million dollars)
 - a. Idea
 - b. Title I
 - c. Title II
 - d. Other
4. Referendum Ending 2022-23
 - a. ??????
5. Economy
 - a. Local Economy
 - b. State Economy
 - c. National

ISSUER COMMENT

14 June 2019

RATING

General Obligation (or GO Related) ¹

Aa3 No Outlook

Contacts

James Kerin, CFA +1.214.979.6859
 Associate Lead Analyst
 james.kerin@moody's.com

Rachel Cortez +1.312.706.9956
 Senior Vice President/Manager
 rachel.cortez@moody's.com

CLIENT SERVICES

Americas 1-212-553-1653
 Asia Pacific 852-3551-3077
 Japan 81-3-5408-4100
 EMEA 44-20-7772-5454

Tomah Area School District, WI

Annual Comment on Tomah Area SD

Issuer Profile

Tomah Area School District is located primarily in Monroe County in southwestern Wisconsin, approximately 35 miles northeast of La Crosse, with small portions extending into Juneau and Jackson Counties. The county has a population of 45,303 and a low population density of 50 people per square mile. The county's median family income is \$67,889 (2nd quartile) and the April 2019 unemployment rate was 2.2% (1st quartile) ². The largest industry sectors that drive the local economy are manufacturing, retail trade, and federal government (civilian).

Credit Overview

Tomah Area SD'S credit position is very healthy, and its Aa3 rating is level with the median rating of Aa3 for school districts nationwide. The notable credit factors include a limited debt burden, a mid-ranged pension liability and an adequate financial position. It also reflects a healthy wealth and income profile and a solid tax base.

Debt and Pensions: Tomah Area SD has a low debt burden and is quite favorable in comparison to the assigned rating of Aa3. The net direct debt to full value (0%) is significantly below the US median, and remained the same from 2014 to 2018. That said, the district's pension liability is mid-ranged and is slightly unfavorable relative to its Aa3 rating. The Moody's-adjusted net pension liability to operating revenues (0.90x) is favorably lower than the US median.

Finances: Tomah Area SD has an adequate financial position, which is aligned with the assigned rating of Aa3. The cash balance as a percent of operating revenues (6.9%) is significantly below the US median and was flat from 2014 to 2018. Additionally, the district's fund balance as a percent of operating revenues (12.7%) is weaker than the US median.

Economy and Tax Base: The economy and tax base of Tomah Area SD are quite healthy and are aligned with its Aa3 rating position. The full value per capita (\$83,516) is consistent with the US median, and increased materially between 2014 and 2018. Additionally, the median family income is 96% of the US level. Lastly, the total full value (\$1.7 billion) is consistent with other Moody's-rated school districts nationwide.

Management and Governance: Wisconsin school districts have an Institutional framework score ³ of "Aa", which is strong. The sector's main revenue sources are property taxes and state aid. Districts operate under revenue limits but have the ability to request voter authorization for levy overrides. Revenues and expenditures tend to be predictable. School districts benefit from strong state support, with increased appropriations under the state's 2017-19 biennial budget. Expenditures are somewhat flexible, as collective bargaining is

curbed for non-public safety government employees. Across the sector, fixed and mandated costs are generally modest.

Sector Trends - Wisconsin School Districts

Wisconsin school districts will continue to benefit from strong state support, as education remains a priority under the state's 2017-19 budget. Increased appropriations, as well as several new state categorical aid and grant programs, will result in per-pupil revenue growth in fiscal 2018 and 2019, with more revenue from state aid and less revenue from property taxes. The presence of charter schools may cause financial pressure for some districts, as enrollment is a key determinant of operating revenue, though the majority of Wisconsin school districts do not face significant charter school competition. Most Wisconsin school districts participate in the Wisconsin Retirement System, which is relatively well-funded. Overall, fixed costs are manageable and not a pressure for school districts.

EXHIBIT 1

Key Indicators ^{4 5} Tomah Area SD

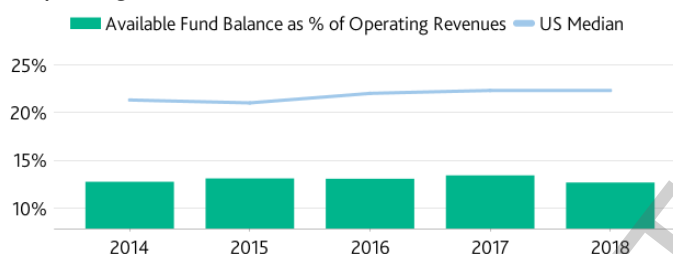
	2014	2015	2016	2017	2018	US Median	Credit Trend
Economy / Tax Base							
Total Full Value	\$1,551M	\$1,597M	\$1,636M	\$1,690M	\$1,731M	\$1,919M	Improved
Full Value Per Capita	\$74,626	\$76,495	\$79,308	\$81,943	\$83,516	\$87,328	Improved
Median Family Income (% of US Median)	95%	96%	96%	96%	96%	101%	Stable
Finances							
Available Fund Balance as % of Operating Revenues	12.8%	13.1%	13.1%	13.4%	12.7%	22.3%	Stable
Net Cash Balance as % of Operating Revenues	5.3%	6.1%	5.0%	6.4%	6.9%	27.2%	Stable
Debt / Pensions							
Net Direct Debt / Full Value	0.2%	0.1%	0.0%	0.0%	0.0%	1.6%	Stable
Net Direct Debt / Operating Revenues	0.09x	0.04x	0.02x	0.01x	0.00x	0.73x	Stable
Moody's-adjusted Net Pension Liability (3-yr average) to Full Value	1.3%	1.7%	1.6%	1.8%	1.9%	3.3%	Weakened
Moody's-adjusted Net Pension Liability (3-yr average) to Operating Revenues	0.57x	0.76x	0.75x	0.84x	0.90x	1.48x	Stable
	2014	2015	2016	2017	2018	US Median	
Debt and Financial Data							
Population	20,794	20,889	20,633	20,633	20,734	N/A	
Available Fund Balance (\$000s)	\$4,488	\$4,564	\$4,490	\$4,777	\$4,644	\$9,391	
Net Cash Balance (\$000s)	\$1,875	\$2,131	\$1,723	\$2,283	\$2,516	\$11,164	
Operating Revenues (\$000s)	\$35,201	\$34,847	\$34,369	\$35,600	\$36,648	\$42,583	
Net Direct Debt (\$000s)	\$3,135	\$1,405	\$815	\$200	\$0.00	\$29,872	
Moody's Adjusted Net Pension Liability (3-yr average) (\$000s)	\$20,211	\$26,485	\$25,835	\$29,867	\$32,877	\$62,410	

Source: Moody's Investors Service

This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on www.moody's.com for the most updated credit rating action information and rating history.

EXHIBIT 2

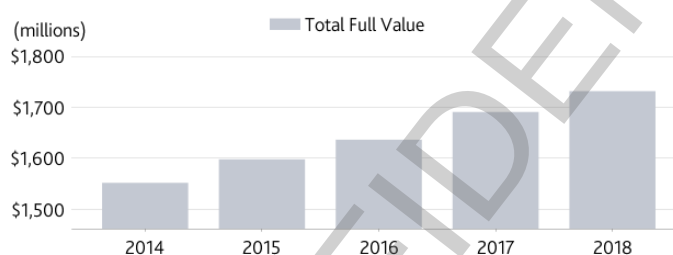
Available fund balance as a percent of operating revenues consistent from 2014 to 2018



Source: Issuer financial statements; Moody's Investors Service

EXHIBIT 3

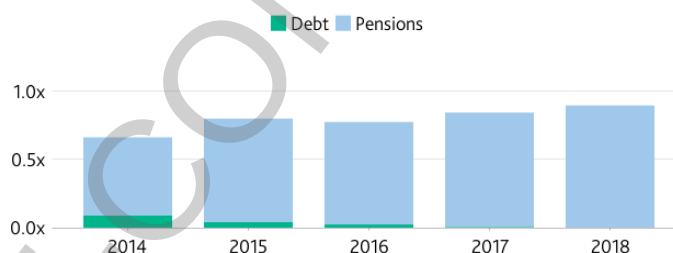
Full value of the property tax base increased from 2014 to 2018



Source: Issuer financial statements; Government data sources; Offering statements; Moody's Investors Service

EXHIBIT 4

Moody's-adjusted net pension liability to operating revenues remained stable from 2014 to 2018



Source: Issuer financial statements; Government data sources; Offering statements; Moody's Investors Service

Endnotes

- 1 The rating referenced in this report is the issuer's General Obligation (GO) rating or its highest public rating that is GO-related. A GO bond is generally backed by the full faith and credit pledge and total taxing power of the issuer. GO-related securities include general obligation limited tax, annual appropriation, lease revenue, non-ad valorem, and moral obligation debt. The referenced ratings reflect the government's underlying credit quality without regard to state guarantees, enhancement programs or bond insurance.
 - 2 The demographic data presented, including population, population density, per capita personal income and unemployment rate are derived from the most recently available US government databases. Population, population density and per capita personal income come from the American Community Survey while the unemployment rate comes from the Bureau of Labor Statistics.
- The largest industry sectors are derived from the Bureau of Economic Analysis. Moody's allocated the per capita personal income data and unemployment data for all counties in the US census into quartiles. The quartiles are ordered from strongest-to-weakest from a credit perspective: the highest per capita personal income quartile is first quartile, and the lowest unemployment rate is first quartile.
- 3 The institutional framework score assesses a municipality's legal ability to match revenues with expenditures based on its constitutionally and legislatively conferred powers and responsibilities. See [US Local Government General Obligation Debt \(December 2016\)](#) methodology report for more details.
 - 4 For definitions of the metrics in the Key Indicators Table, [US Local Government General Obligation Methodology and Scorecard User Guide \(July 2014\)](#). Metrics represented as N/A indicate the data were not available at the time of publication.
 - 5 The medians come from our most recently published local government medians report, [Medians - Tax base growth underpins sector strength, while pension challenges remain \(May 2019\)](#) which is available on Moody's.com. The medians presented here are based on the key metrics outlined in Moody's GO methodology and the associated scorecard.

© 2019 Moody's Corporation, Moody's Investors Service, Inc., Moody's Analytics, Inc. and/or their licensors and affiliates (collectively, "MOODY'S"). All rights reserved.

CREDIT RATINGS ISSUED BY MOODY'S INVESTORS SERVICE, INC. AND ITS RATINGS AFFILIATES ("MIS") ARE MOODY'S CURRENT OPINIONS OF THE RELATIVE FUTURE CREDIT RISK OF ENTITIES, CREDIT COMMITMENTS, OR DEBT OR DEBT-LIKE SECURITIES, AND MOODY'S PUBLICATIONS MAY INCLUDE MOODY'S CURRENT OPINIONS OF THE RELATIVE FUTURE CREDIT RISK OF ENTITIES, CREDIT COMMITMENTS, OR DEBT OR DEBT-LIKE SECURITIES. MOODY'S DEFINES CREDIT RISK AS THE RISK THAT AN ENTITY MAY NOT MEET ITS CONTRACTUAL FINANCIAL OBLIGATIONS AS THEY COME DUE AND ANY ESTIMATED FINANCIAL LOSS IN THE EVENT OF DEFAULT OR IMPAIRMENT. SEE MOODY'S RATING SYMBOLS AND DEFINITIONS PUBLICATION FOR INFORMATION ON THE TYPES OF CONTRACTUAL FINANCIAL OBLIGATIONS ADDRESSED BY MOODY'S RATINGS. CREDIT RATINGS DO NOT ADDRESS ANY OTHER RISK, INCLUDING BUT NOT LIMITED TO: LIQUIDITY RISK, MARKET VALUE RISK, OR PRICE VOLATILITY. CREDIT RATINGS AND MOODY'S OPINIONS INCLUDED IN MOODY'S PUBLICATIONS ARE NOT STATEMENTS OF CURRENT OR HISTORICAL FACT. MOODY'S PUBLICATIONS MAY ALSO INCLUDE QUANTITATIVE MODEL-BASED ESTIMATES OF CREDIT RISK AND RELATED OPINIONS OR COMMENTARY PUBLISHED BY MOODY'S ANALYTICS, INC. CREDIT RATINGS AND MOODY'S PUBLICATIONS DO NOT CONSTITUTE OR PROVIDE INVESTMENT OR FINANCIAL ADVICE, AND CREDIT RATINGS AND MOODY'S PUBLICATIONS ARE NOT AND DO NOT PROVIDE RECOMMENDATIONS TO PURCHASE, SELL, OR HOLD PARTICULAR SECURITIES. NEITHER CREDIT RATINGS NOR MOODY'S PUBLICATIONS COMMENT ON THE SUITABILITY OF AN INVESTMENT FOR ANY PARTICULAR INVESTOR. MOODY'S ISSUES ITS CREDIT RATINGS AND PUBLISHES MOODY'S PUBLICATIONS WITH THE EXPECTATION AND UNDERSTANDING THAT EACH INVESTOR WILL, WITH DUE CARE, MAKE ITS OWN STUDY AND EVALUATION OF EACH SECURITY THAT IS UNDER CONSIDERATION FOR PURCHASE, HOLDING, OR SALE.

MOODY'S CREDIT RATINGS AND MOODY'S PUBLICATIONS ARE NOT INTENDED FOR USE BY RETAIL INVESTORS AND IT WOULD BE RECKLESS AND INAPPROPRIATE FOR RETAIL INVESTORS TO USE MOODY'S CREDIT RATINGS OR MOODY'S PUBLICATIONS WHEN MAKING AN INVESTMENT DECISION. IF IN DOUBT YOU SHOULD CONTACT YOUR FINANCIAL OR OTHER PROFESSIONAL ADVISER. ALL INFORMATION CONTAINED HEREIN IS PROTECTED BY LAW, INCLUDING BUT NOT LIMITED TO, COPYRIGHT LAW, AND NONE OF SUCH INFORMATION MAY BE COPIED OR OTHERWISE REPRODUCED, REPACKAGED, FURTHER TRANSMITTED, TRANSFERRED, DISSEMINATED, REDISTRIBUTED OR RESOLD, OR STORED FOR SUBSEQUENT USE FOR ANY SUCH PURPOSE, IN WHOLE OR IN PART, IN ANY FORM OR MANNER OR BY ANY MEANS WHATSOEVER, BY ANY PERSON WITHOUT MOODY'S PRIOR WRITTEN CONSENT.

CREDIT RATINGS AND MOODY'S PUBLICATIONS ARE NOT INTENDED FOR USE BY ANY PERSON AS A BENCHMARK AS THAT TERM IS DEFINED FOR REGULATORY PURPOSES AND MUST NOT BE USED IN ANY WAY THAT COULD RESULT IN THEM BEING CONSIDERED A BENCHMARK.

All information contained herein is obtained by MOODY'S from sources believed by it to be accurate and reliable. Because of the possibility of human or mechanical error as well as other factors, however, all information contained herein is provided "AS IS" without warranty of any kind. MOODY'S adopts all necessary measures so that the information it uses in assigning a credit rating is of sufficient quality and from sources MOODY'S considers to be reliable including, when appropriate, independent third-party sources. However, MOODY'S is not an auditor and cannot in every instance independently verify or validate information received in the rating process or in preparing the Moody's publications.

To the extent permitted by law, MOODY'S and its directors, officers, employees, agents, representatives, licensors and suppliers disclaim liability to any person or entity for any indirect, special, consequential, or incidental losses or damages whatsoever arising from or in connection with the information contained herein or the use of or inability to use any such information, even if MOODY'S or any of its directors, officers, employees, agents, representatives, licensors or suppliers is advised in advance of the possibility of such losses or damages, including but not limited to: (a) any loss of present or prospective profits or (b) any loss or damage arising where the relevant financial instrument is not the subject of a particular credit rating assigned by MOODY'S.

To the extent permitted by law, MOODY'S and its directors, officers, employees, agents, representatives, licensors and suppliers disclaim liability for any direct or compensatory losses or damages caused to any person or entity, including but not limited to by any negligence (but excluding fraud, willful misconduct or any other type of liability that, for the avoidance of doubt, by law cannot be excluded) on the part of, or any contingency within or beyond the control of, MOODY'S or any of its directors, officers, employees, agents, representatives, licensors or suppliers, arising from or in connection with the information contained herein or the use of or inability to use any such information.

NO WARRANTY, EXPRESS OR IMPLIED, AS TO THE ACCURACY, TIMELINESS, COMPLETENESS, MERCHANTABILITY OR FITNESS FOR ANY PARTICULAR PURPOSE OF ANY CREDIT RATING OR OTHER OPINION OR INFORMATION IS GIVEN OR MADE BY MOODY'S IN ANY FORM OR MANNER WHATSOEVER.

Moody's Investors Service, Inc., a wholly-owned credit rating agency subsidiary of Moody's Corporation ("MCO"), hereby discloses that most issuers of debt securities (including corporate and municipal bonds, debentures, notes and commercial paper) and preferred stock rated by Moody's Investors Service, Inc. have, prior to assignment of any rating, agreed to pay to Moody's Investors Service, Inc. for ratings opinions and services rendered by it fees ranging from \$1,000 to approximately \$2,700,000. MCO and MIS also maintain policies and procedures to address the independence of MIS's ratings and rating processes. Information regarding certain affiliations that may exist between directors of MCO and rated entities, and between entities who hold ratings from MIS and have also publicly reported to the SEC an ownership interest in MCO of more than 5%, is posted annually at www.moody's.com under the heading "Investor Relations — Corporate Governance — Director and Shareholder Affiliation Policy."

Additional terms for Australia only: Any publication into Australia of this document is pursuant to the Australian Financial Services License of MOODY'S affiliate, Moody's Investors Service Pty Limited ABN 61 003 399 657 AFSL 336969 and/or Moody's Analytics Australia Pty Ltd ABN 94 105 136 972 AFSL 383569 (as applicable). This document is intended to be provided only to "wholesale clients" within the meaning of section 761G of the Corporations Act 2001. By continuing to access this document from within Australia, you represent to MOODY'S that you are, or are accessing the document as a representative of, a "wholesale client" and that neither you nor the entity you represent will directly or indirectly disseminate this document or its contents to "retail clients" within the meaning of section 761G of the Corporations Act 2001. MOODY'S credit rating is an opinion as to the creditworthiness of a debt obligation of the issuer, not on the equity securities of the issuer or any form of security that is available to retail investors.

Additional terms for Japan only: Moody's Japan K.K. ("MJKK") is a wholly-owned credit rating agency subsidiary of Moody's Group Japan G.K., which is wholly-owned by Moody's Overseas Holdings Inc., a wholly-owned subsidiary of MCO. Moody's SF Japan K.K. ("MSFJ") is a wholly-owned credit rating agency subsidiary of MJKK. MSFJ is not a Nationally Recognized Statistical Rating Organization ("NRSRO"). Therefore, credit ratings assigned by MSFJ are Non-NRSRO Credit Ratings. Non-NRSRO Credit Ratings are assigned by an entity that is not a NRSRO and, consequently, the rated obligation will not qualify for certain types of treatment under U.S. laws. MJKK and MSFJ are credit rating agencies registered with the Japan Financial Services Agency and their registration numbers are FSA Commissioner (Ratings) No. 2 and 3 respectively.

MJKK or MSFJ (as applicable) hereby disclose that most issuers of debt securities (including corporate and municipal bonds, debentures, notes and commercial paper) and preferred stock rated by MJKK or MSFJ (as applicable) have, prior to assignment of any rating, agreed to pay to MJKK or MSFJ (as applicable) for ratings opinions and services rendered by it fees ranging from JPY125,000 to approximately JPY250,000,000.

MJKK and MSFJ also maintain policies and procedures to address Japanese regulatory requirements.

REPORT NUMBER

1178453

CLIENT SERVICES

Americas	1-212-553-1653
Asia Pacific	852-3551-3077
Japan	81-3-5408-4100
EMEA	44-20-7772-5454

DRAFT-CONFIDENTIAL

**TOMAH AREA SCHOOL DISTRICT
TREASURER'S REPORT - 2018-2019**

GENERAL FUND - 10

Revenues & Other Financing Sources

Operating Transfer In	\$ -
Local Sources	\$ 12,847,480.69
Inter-District	\$ 412,515.36
Intermediate	\$ 10,726.18
State	\$ 21,522,198.14
Federal	\$ 1,113,231.05
Other	\$ 270,374.10

TOTAL \$ 36,176,525.52

Restricted Fund Balance	\$ -
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ 4,555,533.80
Beginning Equity Fund Balance	\$ 4,555,533.80

Change in Fund Balance

Restricted Fund Balance	\$ -
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ 67,642.80
Net Change in Fund Balance	\$ 67,642.80

Restricted Fund Balance	\$ -
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ 4,623,176.60
Ending Equity Fund Balance	\$ 4,623,176.60

Expenditures & Other Financing Uses

Instruction	\$ 17,114,224.32
Support	\$ 14,458,562.20
Interfund Transfer to Fund 27	\$ 3,394,227.25
Interfund Transfer to Fund 46	\$ 68,000.00
Non-Program Transactions	\$ 1,073,868.95

TOTAL \$36,108,882.72

EXPENDABLE AND NON EXPENDABLE GIFTS - 21

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 51,905.06

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 43,116.27

*Beginning Fund Balance \$ 100,759.38

Difference \$ 8,788.79

*Ending Fund Balance \$ 109,548.17

SPECIAL EDUCATION - 27

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 5,408,251.98

Expenditures & Other Financing Uses

Instruction	\$ 4,152,129.53
Support	\$ 1,030,226.89
Non Program Transactions	\$ 225,895.56

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 5,408,251.98

*Beginning Fund Balance \$ -

Difference \$ -

*Ending Fund Balance \$ -

NATIVE AMERICAN - 29

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	31,806.00
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	31,806.00

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

DEBT SERVICE FUND - 30

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	755.94
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	-

*Beginning Fund Balance	\$	88,065.90
Difference	<u>\$</u>	<u>755.94</u>
*Ending Fund Balance	\$	88,821.84

LONG TERM CAPITAL IMPROVEMENTS FUND - 46

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	68,609.59
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	-

*Beginning Fund Balance	\$	144,073.73
Difference	<u>\$</u>	<u>68,609.59</u>
*Ending Fund Balance	\$	212,683.32

FOOD SERVICE FUND - 50

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	1,472,302.57
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	1,475,235.98

*Beginning Fund Balance	\$	56,140.84
Difference	<u>\$</u>	<u>(2,933.41)</u>
*Ending Fund Balance	\$	53,207.43

EXPENDABLE & NON-EXPENDABLE TRUSTS - FUND 72

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	32,528.24
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	32,625.97

*Beginning Fund Balance	\$	404,488.19
Difference	\$	<u>(97.73)</u>
*Ending Fund Balance	\$	404,390.46

EMPLOYEE TRUST FUND - FUND 73

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	953,950.16
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	899,598.45

*Beginning Fund Balance	\$	606,360.04
Difference	\$	<u>54,351.71</u>
*Ending Fund Balance	\$	660,711.75

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

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

1. Call Meeting to Order- Done by President
2. Elect a Chairperson
3. Approval of Minutes of 2018 Annual Meeting
4. Treasurer's Report: 2018-19 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. 2020-21 Budget Preview
 - 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.

TOMAH AREA SCHOOL DISTRICT

If You Believe, You Will Achieve

129 West Clifton Street

Tomah, WI 54660-2507

ANNUAL SCHOOL DISTRICT MEETING

Monday, August 27, 2018, at 7:30 p.m.

The meeting was held at the Tomah High School Cafeteria, 901 Lincoln Avenue, Tomah.

The meeting was called to order by President Hennessey at 7:30 p.m. on Monday, August 27, 2018.

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 Brian Hennessey 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. Hennessey asked for nominations for a chairperson to preside over the meeting. A motion was made by John McMullen to nominate Brian Hennessey. There were no other nominations. The motion carried on a hand vote of 21 ayes and 1 nay vote. The motion carried.

3. Approval of Minutes of 2017 Annual Meeting

Brian Hennessey assumed the chair. A motion was made by Paul Skofronick and seconded by Tim Gnewikow to approve the minutes as presented in the Annual Report. The motion carried on a hand vote.

4. Treasurer's Report: 2017-18 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 Steve Buss and seconded by Nicki Pope 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 \$1,315,998.35; expenses \$1,280,634.94; and investment return of \$8,051.82. The current amount invested in the trust is \$606,360.02. Mr. Gaarder reported that Mid America Administrative and Retirement Solutions, Inc. is the investment manager for the trust. A motion was made by Sharon Seely and seconded by Lindsey Guenther 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 Diana Lesneski and seconded by Angie Plueger 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 Paul Skofronick and seconded by Sharon Seely 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 Jerry Fushianes to continue Board Members' salaries at \$2,700 per year. The motion carried on a hand vote.

9. New Business

A. 2019-20 Budget Preview

Mr. Gaarder presented the Budget estimates through Fiscal Year 2018-19. Budget deficits will continue if a referendum is not passed. He estimates project deficits to rise over the next five years similar to prior to the passing of the last referendum.

B. Communication with the Public

No questions or comments were made by the public.

10. Levy a School Tax for the Ensuing Year

A motion was made by John McMullen and seconded by Paul Skofronick to set the levy at \$12,435,118.00 as presented. The Annual Meeting has authority to set the levy. The motion carried on a hand vote. Mr. Hennessey 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 Scott Hurd and seconded by Nicki Pope to hold the Annual Meeting on August 26, 2019, 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 Steve Buss and seconded by Sharon Seely to adjourn the Annual Meeting. The motion carried on a hand vote. The meeting adjourned at 7:50 p.m.



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