

TOMAH AREA SCHOOL DISTRICT



ANNUAL REPORT

TOMAH HIGH SCHOOL CAFETERIA

August 27, 2018

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
REVENUE LIMIT 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
2017-18 ENERGY EFFICIENCY EXEMPTION PROJECT AND COST REVIEW.....	29
FUND 73 REPORTING.....	30
CITIZEN'S GUIDE TO UNDERSTANDING THE PROPOSED BUDGET	31-53
MOODY'S INVESTOR SERVICE ISSUER COMMENT – TOMAH AREA SCHOOL DISTRICT ..	54-58
FUTURE FINANCIAL ISSUES FACING THE TOMAH AREA SCHOOL DISTRICT.....	59
TREASURER'S REPORT	60-62
AGENDA – ANNUAL SCHOOL DISTRICT MEETING.....	63
MINUTES OF THE ANNUAL MEETING	64-65

ELECTORS OF THE TOMAH AREA SCHOOL DISTRICT:

The 2018-2019 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.

Brian Hennessey	President
Aaron Lueck	Vice President
Gary R. Grovesteen	Clerk
Jerry Fushianes	Treasurer
Pam Buchda	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

AGENDA

ANNUAL BUDGET HEARING

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

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

1. Call Meeting to Order
2. Review of Proposed 2018-2019 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 28, 2017, 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 7:01 p.m. on Monday, August 28, 2017.

1. Call Meeting to Order

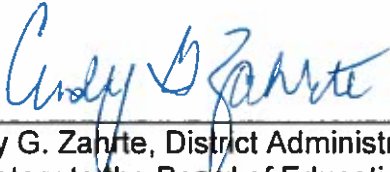
The Annual Budget Meeting of the Tomah Area School District was called to order by President Brian Hennessey at 7:01 p.m. on Monday, August 28, 2017.

2. Review of Proposed 2017-2018 Budget

Business Manager Greg Gaarder reviewed the proposed 2017-2018 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 Jerry Fushianes and seconded by Nancy McCoy to adjourn the meeting. The motion carried. The meeting adjourned at 7:25 p.m.



Cindy G. Zahnte, 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

2018-19 Budget Calendar

Start Date	End Date	Item to be completed	
1/11/2018		Review Preliminary Budget Process Review with Administrators and Supervisors	Greg
2/5/2018	2/5/2018	Complete Building and GMAPEL Budgets	Greg
2/12/2018	2/12/2018	YTD Budget/Expense Review	Amy/Meredith
2/19/2018	2/19/2018	Regular Board Mtg - Present 17-18 Preliminary Budget estimate to Board	Greg
2/26/2018	2/26/2018	Completed Building and GMAPEL Budget to Building Administrators	Greg
3/9/2018	3/9/2018	Building budgets open to staff	Amy
3/12/2018	3/12/2018	YTD Budget/Expense Review	Amy/Meredith
3/19/2018	3/19/2018	Regular Board Mtg - Review of Preliminary Budget estimate	Greg
3/23/2018	3/23/2018	Building-level budget meetings completed	Greg
3/26/2018	3/26/2018	Staff budgets completed and to principals	Staff
4/9/2018	4/9/2018	YTD Budget/Expense Review	Amy/Meredith
4/10/2018	4/10/2018	Budget adjustment update to the Budget- Completed for April Brd Mtg	Amy/Meredith/Greg
4/16/2018	4/16/2018	Building and Supervisor Budgets completed and to Business Manager.	Principals/Supervisors
4/16/2018	4/16/2018	Regular Board Mtg - Review of Preliminary Budget estimate	Greg
4/23/2018	4/23/2018	Board Re-organization Meeting	
4/23/2018	4/23/2018	Budgets reviewed and completed by Business Manager.	Greg
5/8/2018	5/8/2018	YTD Budget/Expense Review	Amy/Meredith
5/11/2018	5/11/2018	Budget in Sundance	Amy/Meredith
5/21/2018	5/21/2018	Regular Board Mtg - Initial Budget Presentation	Greg
6/11/2018	6/11/2018	YTD Budget/Expense Review	Amy/Meredith
6/18/2018	6/18/2018	Regular Board Mtg - Budget Review	Greg
7/1/2018	7/1/2018	July 1st State Aid Estimate	
7/14/2018	7/14/2018	Audit	
7/16/2018	7/16/2018	Regular Board Mtg - Initial Budget Approval for Annual Mtg; and Closing of the Books	Greg
8/27/2018	8/27/2018	Annual Meeting	Greg
9/21/2018	9/21/2018	September 3rd Friday Count	
10/1/2018	10/1/2018	Equalized Values Posted	
10/15/2018	10/15/2018	State Aid Posted	
10/15/2018	10/15/2018	Set Levy	Greg

18-19 Assumptions
Salary and Fringe Assumption
2% Salary Increase
(9%) Health Insurance Increase
No Dental Increase
No WRS Increase
Additional Staffing
Revenues
Additional \$200 in Categorical Aid Per Student
Additional \$100 in Per Member Low Limit on Revenue Limit
Additional 3rd Year from 80 Student Enrollment Increase 16-17
Expenses
No Act 32 Projects
\$100,000 Increase in Technology Budget
\$40,000 Increase in Curriculum Budget

2018-19 Additions/Reductions

FTE	Addition/Reduction	Position	Building	Fund	Cost
0.5	Addition	Sec to Full time	TAMS	Fund 10	\$ 7,100.00
1	Addition	Social Worker	District	Fund 10	\$ 67,500.00
1	Addition	Band Instructor	THS/TMS	Fund 10	\$ 67,500.00
1	Addition	2nd Grade Teacher	Miller	Fund 10	\$ 67,500.00
1	Addition	ID Teacher	THS	Fund 10	\$ 67,500.00
1	Addition	TLC Teacher	Miller	Fund 10	\$ 67,500.00
0.5	Addition	4 K Teacher	Oakdale	Fund 10	\$ 33,750.00
0.5	Addition	4K Aide	Oakdale	Fund 10	\$ 16,087.50
1	Addition	Regular Ed TLC Aide	Miller	Fund 10	\$ 32,750.00
1	Addition	Grounds Keeper	District	Fund 10	\$ 65,000.00
1	Addition	School Psychologist	District	Fund 27	\$ 67,500.00
1	Addition	Speech Aide	District	Fund 27	\$ 41,786.00
1	Addition	Cert Aide	LaGrange	Fund 27	\$ 32,175.00
1	Addition	Cert Aide	TMS	Fund 27	\$ 32,175.00
Fund 10 Total					\$ 492,187.50
Fund 27 Total					\$ 173,636.00
Total					\$ 665,823.50

**TOMAH AREA SCHOOL DISTRICT
RESUME OF DISTRICT INDEBTEDNESS - AS OF JUNE 30, 2018**

G.O. Refunding Bonds, Series 2007C

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

TOTAL DISTRICT INDEBTEDNESS \$ -

TOMAH 10 YEAR STAFFING HISTORY

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	
	\$ 1,005,121	Total Change from 2008-2009
	\$ (201,127)	General Fund 10 Total Salary and Fringe Change from 2008-2009
	\$ 754,823	Special Education Fund 27 Total Salary and Fringe Change from 2008-2009

Estimated Savings to District Generated by Act 10		
\$ 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	salary schedule going forward.)	
\$ 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	12 year savings generated by changes to Professional Staff Retirement	
\$ 4,679,500	Total Estimated Savings Generated by ACT 10	

October General Aid
Certification
?

September 3rd Friday
Count
?

October 1st Equalized
Values
?

2018-19 Levy Summary

	2017-18 with ACT 32 Project	2018-19	Difference
Local Property Tax Fund 10 Levy	\$ 13,167,477.00	\$ 12,435,118.00	\$ (732,359.00)
Fund 38 Levy	\$ -		\$ -
Fund 10-38-41-80 Levy	\$ 13,167,477.00	\$ 12,435,118.00	\$ (732,359.00)
Local Property Tax Fund 39 Levy	\$ -	\$ -	\$ -
Total Local Prop. Tax Levy (Funds 10, 38, & 39)	\$ 13,167,477.00	\$ 12,435,118.00	\$ (732,359.00)
Property Tax Levy Increase/Decrease	\$ (243,372)	\$ (732,359)	
Property Tax Levy Percent Increase/Decrease	-1.81%	-5.56%	
Equalized Valuation/Mill Rate			
Equalized Valuation	\$ 1,637,194,601	\$ 1,661,752,520	\$ 24,557,919
Mill Rate	0.00804271	0.00748313	\$ (0.00056)
Previous Year Certified Equalized Valuation	\$ 1,584,467,848	\$ 1,637,194,601	
Actual Mill Rate	0.00846395	0.00804271	
Difference in Equalized Valuation	\$ 52,726,753	\$ 24,557,919	
% Increase in Equalized Valuation	3.33%	1.50%	-1.83%
Tax Impact on Property			
2018-19 Projected Taxes on \$100,000	\$ 804.27	\$ 748.31	\$ (55.96)
2017-18	\$ 846.39	\$ 804.27	\$ (42.12)
Difference in Taxes	\$ (42.12)	\$ (55.96)	
Percent Change	-4.98%	-6.96%	
Monthly Increase/Decrease	\$ (3.51)	\$ (4.66)	

DISTRICT:

DATA AS OF 4/24/2018, 10:25 AM

Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 17-18 Revenue Limit

2017-18 General Aid Certification (17-18 Line 12A, src 621)	+	17,744,297
2017-18 Computer Aid Received (17-18 Line 17, Src 691)	+	29,176
2017-18 Hi Pov Aid (17-18 Line 12B, Src 628)	+	0
2017-18 Fnd 10 Levy Cert (17-18 Line 18, Levy 10 Src 211)	+	13,167,477
2017-18 Fnd 38 Levy Cert (17-18 Line 14B, Levy 38 Src 211)	+	0
2017-18 Fnd 41 Levy Cert (17-18 Line 14C, Levy 41 Src 211)	+	0
2017-18 Aid Penalty for Over Levy (17-18 FINAL Rev Limit Wksht)	-	18,519
2017-18 Total Levy for All Levied Non-Recurring Exemptions*	-	2,482,970
*NET 2018-19 Base Revenue Built from 17-18 Data (Line 1)	=	28,439,461

*For 2017-18 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:((15+.4ss)+(16+.4ss)+(17+.4ss)) / 3 =

	2015	2016	2017
Summer fte:	123	122	106
% (40,40,40)	49	49	42
Sept fte:	2,968	3,051	3,042
Special Needs			
Vouchers	0	0	0
Total fte	3,017	3,100	3,084

Line 6: Curr Avg:((16+.4ss)+(17+.4ss)+(18+.4ss)) / 3 =

	2016	2017	2018
Summer fte:	122	106	106
% (40,40,40)	49	42	42
Sept fte:	3,051	3,042	3,042
Special Needs			
Vouchers	0	0	0.00
Total fte	3,100	3,084	3,084

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 2018 Property Values (actuals have been loaded below)

2018 TIF-Out Tax Apportionment Equalized Valuation

1,661,752,520

State Aid for Exempt Computers (Source 691) is included on Line 12C. It is no longer found on Line 17 as in previous year's Revenue Limit Worksheets.

Line 17 has been removed due to the change with State Aid for Exempt Computers.

Line 18 has been removed due to the change with State Aid for Exempt Computers, the Fund 10 Levy is now Line 14A.

2018-2019 Revenue Limit Worksheet

1. 2017-18 Base Revenue (Funds 10, 38, 41)

(from left)

28,439,461

2. Base Sept Membership Avg (2015+.4ss, 2016+.4ss, 2017+.4ss)/3

(from left)

3,067

3. 2017-18 Base Revenue Per Member (Ln 1 / Ln2)

(with cents)

9,272.73

4. 2018-19 Per Member Change (A+B+C)

127.27

A. Allowed Per-Member Change

0.00

B. Low Rev Incr (Enter DPI Adjustment)

127.27

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

0.00

5. 2018-19 Maximum Revenue / Member (Ln 3 + Ln 4)

9,400.00

6. Current Membership Avg (2016+.4ss, 2017+.4ss, 2018+.4ss)/3

(from left)

3,089

7. 2018-19 Rev Limit, No Exemptions (Ln7A + Ln 7B)

(rounded)

29,036,600

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

29,036,600

B. Hold Harmless Non-Recurring Exemption

0

8. Total 2018-19 Recurring Exemptions (A+B+C+D+E)

(rounded)

41,399

A. Prior Year Carryover

0

B. Transfer of Service

26,399

C. Transfer of Territory/Other Reorg (if negative, include sign)

0

D. Federal Impact Aid Loss (2016-17 to 2017-18)

15,000

E. Recurring Referenda to Exceed (If 2018-19 is first year)

0

9. 2018-19 Limit with Recurring Exemptions (Ln 7 + Ln 8)

29,077,999

10. Total 2018-19 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)

1,507,128

A. Non-Recurring Referenda to Exceed 2018-19 Limit

1,500,000

B. Declining Enrollment Exemption for 2018-19 (from left)

C. Energy Efficiency Net Exemption for 2018-19 (see pg 4 for details)

0

D. Adjustment for Refunded or Rescinded Taxes, 2018-19

7,128

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. Private School Voucher Aid Deduction

0

I. Private School Special Needs Voucher Aid Deduction

0

11. 2018-19 Revenue Limit With All Exemptions (Ln 9 + Ln 10)

30,585,127

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

18,150,009

A. 2018-19 October 15 General Aid Certification -> Cell is locked.

18,121,564

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

0

C. State Aid for Exempt Computers (Source 691)

28,445

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

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

(10, 38, 41 Levies)

12,435,118

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

Not >line 13

12,435,118

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

A. Gen Operations: Fnd 10 Src 211

12,435,118

(Proposed Fund 10)

B. Non-Referendum Debt (inside limit) Fund 38 Src 211

0

(to Budget Rpt)

C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211

0

(to Budget Rpt)

15. Total Revenue from Other Levies (A+B+C+D)

0

A. Referendum Apprvd Debt (Fund 39 Debt-Src 211)

0

(to Budget Rpt)

B. Community Services (Fund 80 Src 211)

0

(to Budget Rpt)

C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)

0

(to Budget Rpt)

D. Other Levy Revenue - Milwaukee & Kenosha Only

0

(to Budget Rpt)

16. Total Fall, 2018 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)

12,435,118

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

Levy Rate =

0.00748313

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

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

Calculation Revised: 12/6/2017, Computer Aid moved to Line 12C.

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

14

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 18-19 GENERAL AID ESTIMATE
 USING 2017-18 AUDITED MEMBERSHIP, 2017-18 BUDGET REPORTS,
 2017 TIFOUT VALUE (CERT MAY 2018) & 2016 COMPUTER VALUE (CERT MAY 2017)

Tomah Area 5747

PART A: 2017-18 AUDITED MEMBERSHIP

A1 3RD FRI SEPT 17 MEMBERSHIP* (include Youth Challenge)	3,041.00
A2 2ND FRI JAN 18 MEMBERSHIP* (include Youth Challenge)	3,068.00
A3 TOTAL (A1 + A2)	6,109.00
A4 AVERAGE (A3/2) (ROUNDED)	3,055.00
A5 SUMMER 17 FTE EQUIVALENT* (ROUNDED)	108.00
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.17
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
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D) (ROUNDED)	3,161.00

* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2017-18 GENERAL FUND DEDUCTIBLE RECEIPTS (BUDGET REPORT)

B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	34,559,894.03
B2 PROP TAX + COMPUTER AID	10R 210 + 691	-	13,232,653.05
B3 GENERAL STATE AID	10R 000000 620	-	17,744,297.00
B4 NON-DED IMPACT AID	(DPI AMOUNT)	-	13,835.00
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)	=	3,568,908.98

PART C: 2017-18 NET COST OF GENERAL FUND (BUDGET REPORT)

C1 TOTAL GF EXPENDITURES	10E 000000 000	+	34,559,894.03
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)	+	34,557,894.03
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	3,568,908.98
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	30,988,985.05

PART D: 2017-18 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	+	208,500.00
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)	=	208,500.00

PART E: 2017-18 SHARED COST (BUDGET REPORT)

E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	31,197,285.05
E2 COSTS INDIGENT TRANSPORTATION AND/OR OTHER		-	0.00
E3 IMPACT AID NON-DEDUCTIBLE		-	0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		=	31,197,285.05

GUARANTEES FOR JULY 1 AID ESTIMATE:	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,217,050	3,651,150	1,825,575
TERTIARY (G11)	595,017	1,785,051	892,525

2018-19 JULY 1 ESTIMATE

PART E: 2017-18 SHARED COST - CONTINUED

E5 =	31,197,285.05
E6 PRIMARY COST CEILING PER MEMBER	1,000
E7 PRIMARY CEILING (A7 * E6)	3,161,000.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)	3,161,000.00
E9 SECONDARY COST CEILING PER MEMBER	9,881
E10 SECONDARY CEILING (A7 * E9)	31,233,841.00
E11 SECONDARY SHARED COST	28,036,285.05
((LESSER OF E5 OR E10) - E8)	
E12 TERTIARY SHARED COST	0.00
(GREATER OF (E5 - E8 - E11) OR 0)	
SHARED COST PER MEMBER =	\$9,869

PART F: EQUALIZED PROPERTY VALUE

F1 2017 TIFOUT VALUE (CERT MAY 18) + EXEMPT COMPUTER VALUE (CERT MAY 17)	1,640,591,701
VALUE PER MEMBER =	519,010

PART G: 2018-19 EQUAL AID BY TIER: USING 2017-18 BUDGET REPORT DATA

G1 PRIMARY GUARANTEED VALUE PER MEMBER	1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)	6,100,730,000
G3 PRIMARY REQUIRED RATE (E8 / G2)	0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)	4,460,138,299
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	2,310,931.46
G6 SECONDARY GUARANTEED VALUE PER MEMB	1,217,050
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	3,847,095,050
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00728785
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	2,206,503,349
G10 SECONDARY EQUALIZATION AID (G8 * G9)	16,080,224.13
G11 TERTIARY GUARANTEED VALUE PER MEMB	595,017
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	1,880,848,737
G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00000000
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	240,257,036
G15 TERTIARY EQUALIZATION AID (G13 * G14)	0.00

PART H: 2018-19 JULY 1 EQUALIZATION AID

H1 2018-19 EQUALIZATION AID JULY 1 ELIGIBILITY (G5+G10+G15) NOT< 0	18,391,155.59
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 * -0.0147996897)	-272,183.00
H4 2017-18 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID	2,611.00
H5 PRIOR YEAR (2017-18) DATA ERROR ADJ/OR FEE PENALTY	0.00
H6 2018-19 EQUALIZATION AID - JULY 1 EST (ROUND) (H1+H2+H2A+H3+H4+H5)	18,121,584

***** PART I: 2018-19 JULY 1 AID - SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY *****

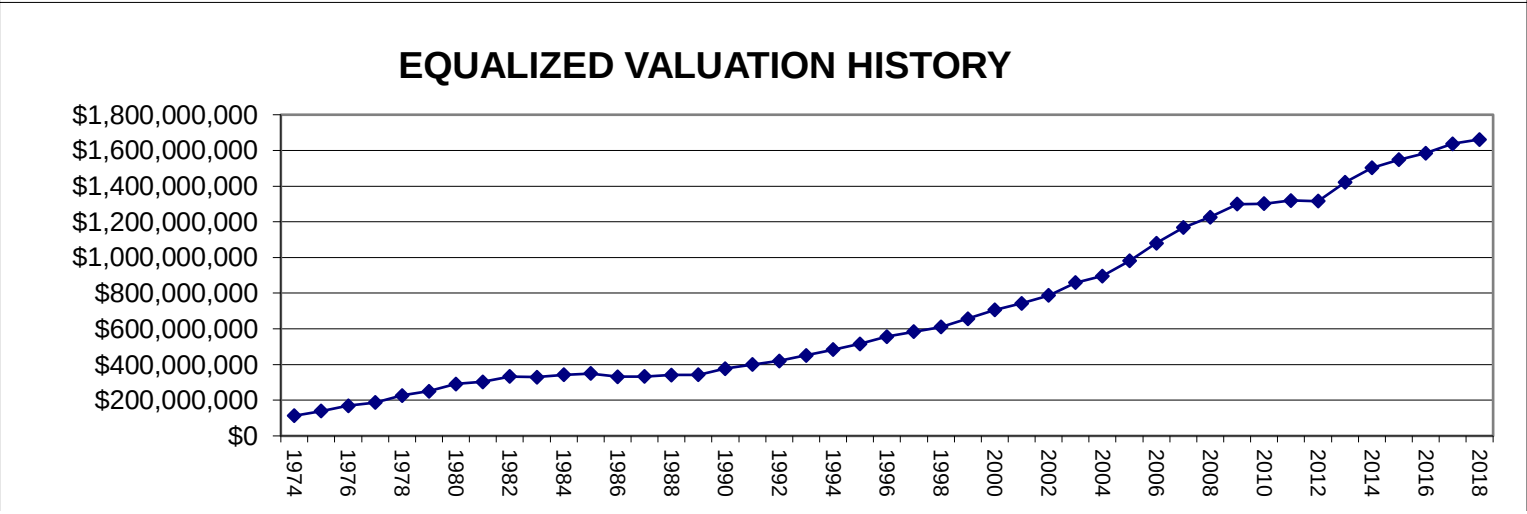
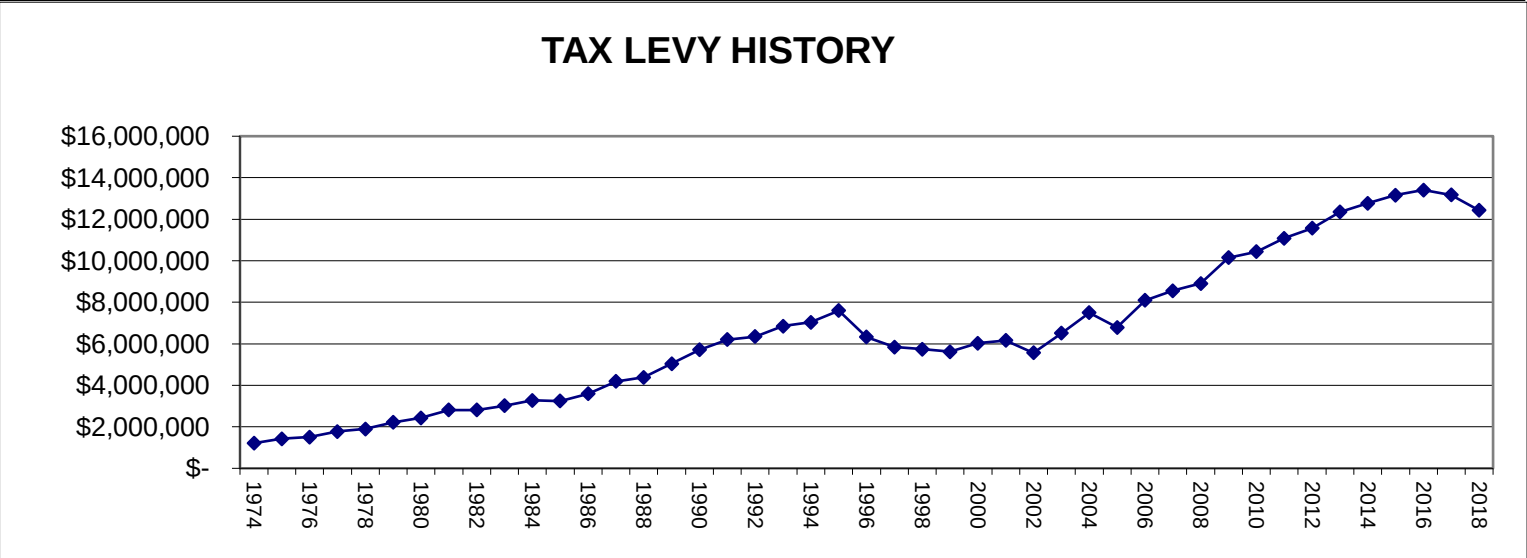
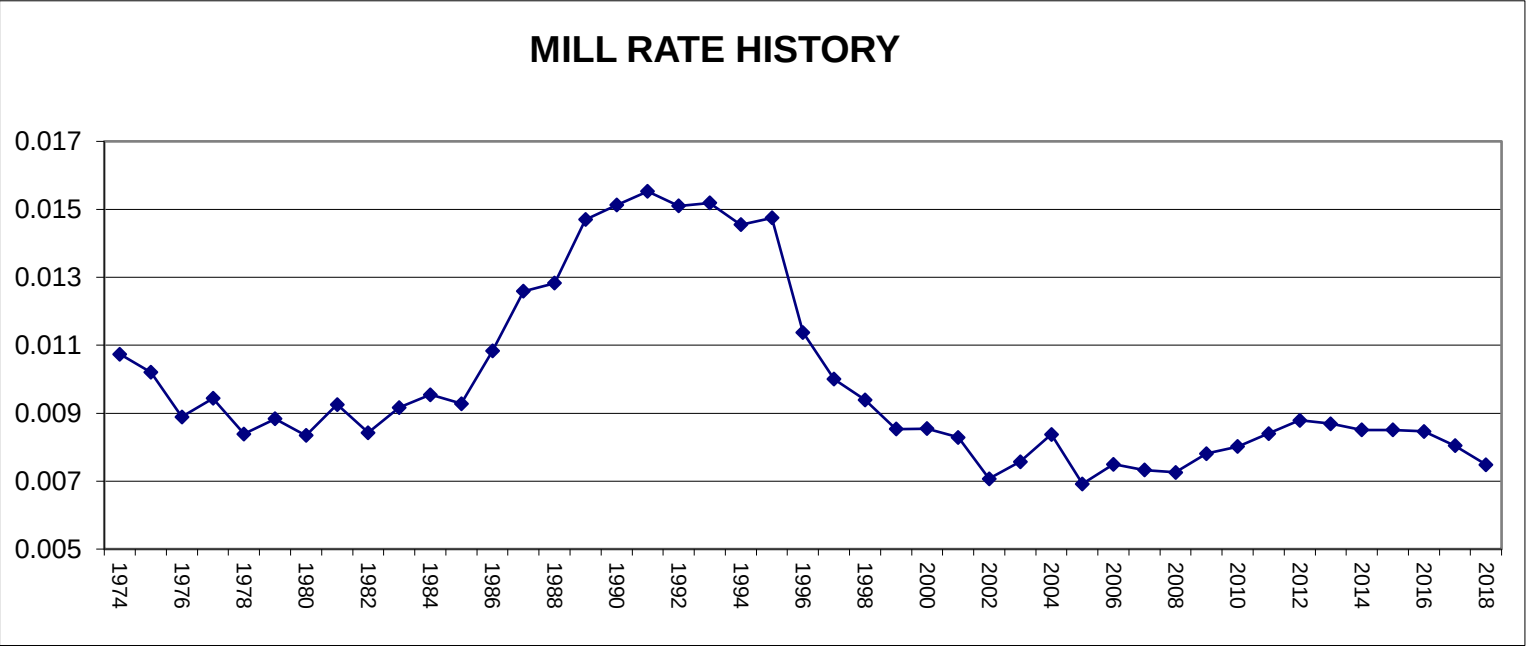
I1 2018-19 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 JULY 1 AID ELIGIBILITY	0.00
I2A PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)	0.00
I2B MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (Line I1 * -0.0147996897)	0.00
I2C 2017-18 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID	0.00
I3 2018-19 SPEC ADJ AID and/or CHAP 220-JULY 1 EST (ROUND) (I1+I2A+I2B+I2C)	0.00
I4 2017-18 OCT-TO-FINAL ADJUSTMENT, CHOICE/CHARTER DEDUCTION	-38.00
*I5 2018-19 JULY 1 ESTIMATE GENERAL AID (H6+I3+I4)	18,121,546

THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE I1 CAN BE FOUND IN THE "BREAKDOWN OF LINE 1" TAB IN THIS EXCEL WORKBOOK.
 COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

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	\$	12,435,118.00	\$ 1,661,752,520	0.0074831	-5.56%	1.50%	-6.96%
5 Year Average					0.20%	3.19%	-2.91%
10 Year Average					3.51%	3.12%	0.40%
15 Year Average					4.66%	4.54%	0.16%

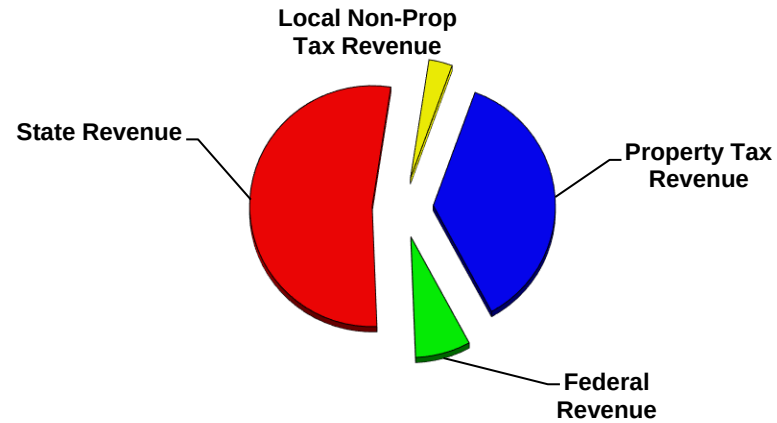


2017-18 Area District Tax Levy Comparables

District Type	Rank	School District	Total Levy	Equalized Value	Mill Rate
K-12	35	Tomah Area	13,167,477.00	1,637,194,601.00	\$ 8.04
K-12	56	Necedah Area	4,293,908.00	510,961,537.00	\$ 8.40
K-12	81	Sparta Area	9,941,183.00	1,130,046,010.00	\$ 8.80
K-12	86	West Salem	8,003,326.00	895,856,664.00	\$ 8.93
K-12	107	Viroqua Area	5,221,690.00	569,874,403.00	\$ 9.16
K-12	111	Cashton	2,027,935.00	219,893,311.00	\$ 9.22
K-12	112	Adams-Friendship Area	12,318,610.00	1,333,107,153.00	\$ 9.24
K-12	117	Reedsburg	12,865,992.00	1,381,886,169.00	\$ 9.31
K-12	131	Black River Falls	8,508,124.00	900,145,200.00	\$ 9.45
K-12	134	Kickapoo Area	1,838,274.00	194,357,086.00	\$ 9.46
K-12	145	New Lisbon	3,573,758.00	373,997,096.00	\$ 9.56
K-12	156	Blair-Taylor	3,911,642.00	405,191,852.00	\$ 9.65
K-12	158	Onalaska	18,126,865.00	1,879,126,203.00	\$ 9.65
K-12	169	K-12 Districts (368)	4,633,526,533.15	473,091,110,425.00	\$ 9.79
K-12	180	Westby Area	4,985,182.00	503,613,003.00	\$ 9.90
K-12	196	Hillsboro	2,155,860.00	213,998,660.00	\$ 10.07
K-12	209	Gale-Ettrick-Trempealeau	7,093,750.00	696,642,636.00	\$ 10.18
K-12	210	Lafarge	1,064,884.00	104,500,123.00	\$ 10.19
K-12	223	Norwalk-Ontario-Wilton	2,079,660.00	200,566,660.00	\$ 10.37
K-12	228	Bangor	2,914,331.00	280,033,368.00	\$ 10.41
K-12	234	Mauston	7,366,803.00	702,178,750.00	\$ 10.49
K-12	238	Holmen	17,263,314.00	1,634,930,361.00	\$ 10.56
K-12	249	Nekoosa	10,488,100.00	980,893,741.00	\$ 10.69
K-12	265	Alma Center	2,426,543.00	222,976,407.00	\$ 10.88
K-12	277	Wonewoc-Union Center	2,673,564.00	242,158,012.00	\$ 11.04
K-12	302	Lacrosse	50,065,997.00	4,342,949,969.00	\$ 11.53
K-12	353	Melrose-Mindoro	4,418,385.00	341,568,916.00	\$ 12.94

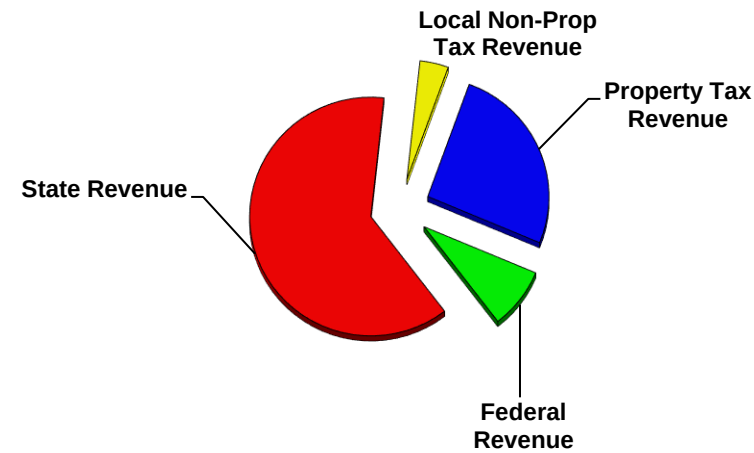
Multi-District Comparative Revenue Comparison Using Audited 2016-17 Annual Data *

Tomah Area



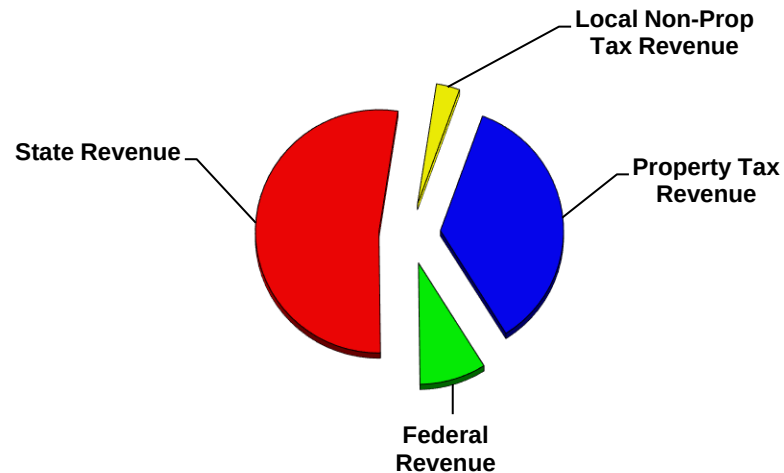
Membership	3,169	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$13,410,849	36.5%	\$4,232
Federal Revenue		\$2,680,983	7.3%	\$846
State Revenue		\$19,480,696	53.1%	\$6,147
Local Non-Prop Tax Revenue		<u>\$1,144,890</u>	<u>3.1%</u>	<u>\$361</u>
TOTAL REVENUE		\$36,717,418	100.0%	\$11,586

Sparta Area



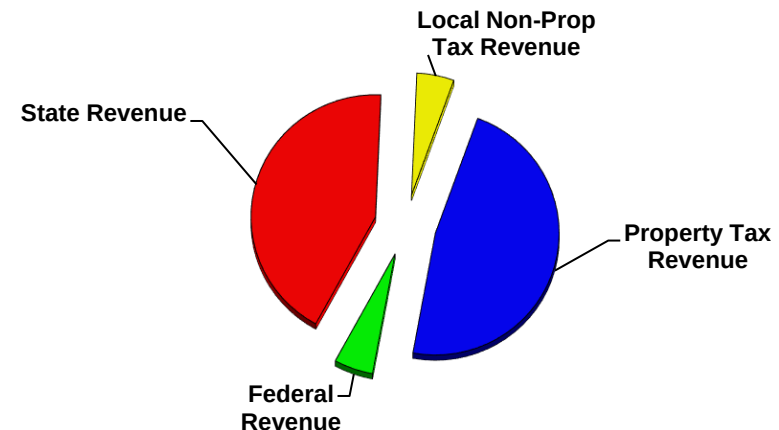
Membership	3,011	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$9,562,652	25.8%	\$3,176
Federal Revenue		\$3,065,700	8.3%	\$1,018
State Revenue		\$23,063,847	62.1%	\$7,660
Local Non-Prop Tax Revenue		<u>\$1,419,581</u>	<u>3.8%</u>	<u>\$471</u>
TOTAL REVENUE		\$37,111,781	100.0%	\$12,325

Black River Falls



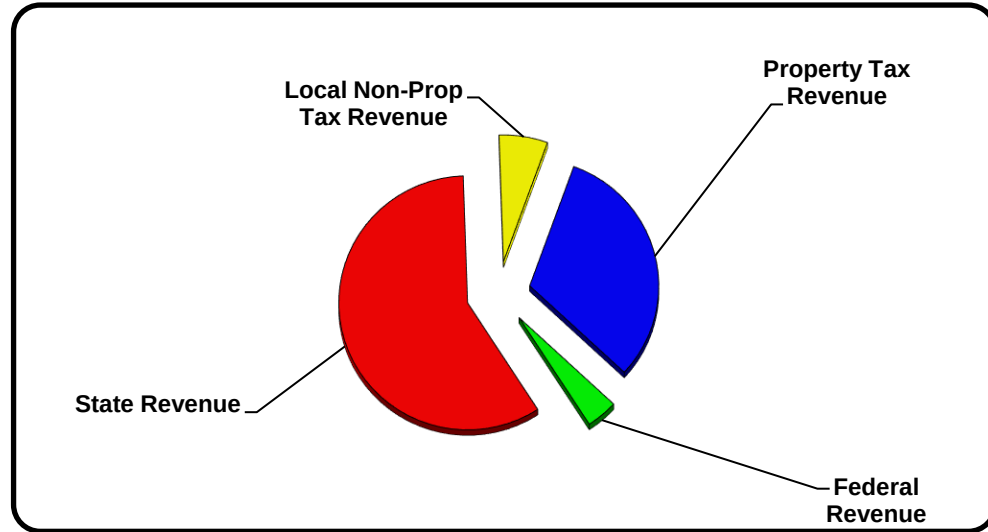
Membership	1,762	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$8,385,388	35.5%	\$4,759
Federal Revenue		\$2,060,202	8.7%	\$1,169
State Revenue		\$12,432,200	52.7%	\$7,056
Local Non-Prop Tax Revenue		<u>\$728,347</u>	<u>3.1%</u>	<u>\$413</u>
TOTAL REVENUE		\$23,606,137	100.0%	\$13,397

Onalaska



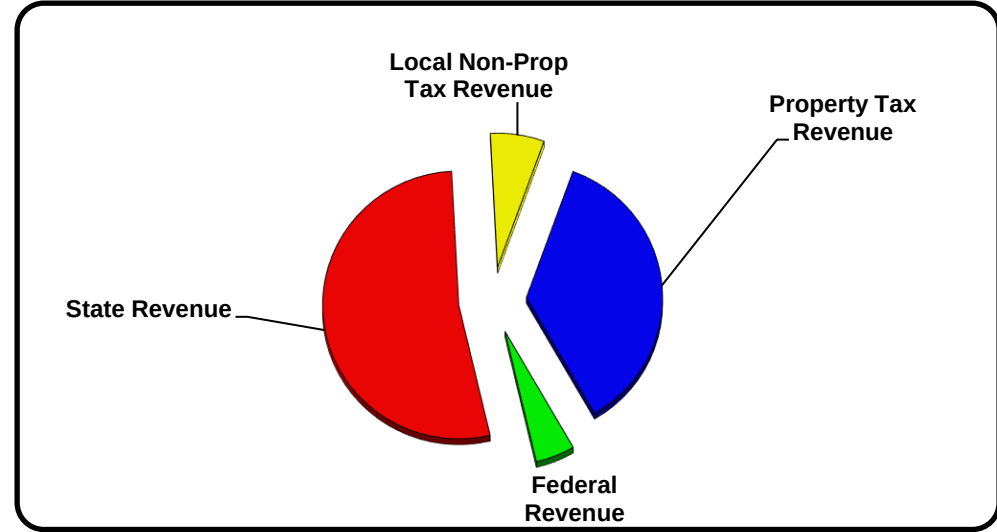
Membership	2,959	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$17,930,992	47.3%	\$6,060
Federal Revenue		\$1,916,911	5.1%	\$648
State Revenue		\$16,177,496	42.7%	\$5,467
Local Non-Prop Tax Revenue		<u>\$1,843,725</u>	<u>4.9%</u>	<u>\$623</u>
TOTAL REVENUE		\$37,869,123	100.0%	\$12,798

Holmen



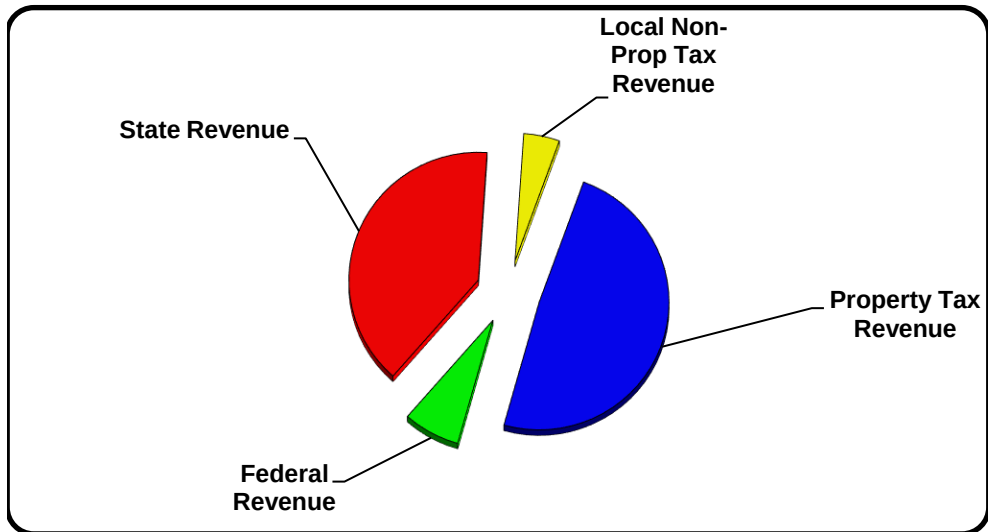
Membership	4,061	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$17,263,314	31.4%	\$4,251
Federal Revenue		\$2,164,665	3.9%	\$533
State Revenue		\$32,267,455	58.6%	\$7,946
Local Non-Prop Tax Revenue		\$3,356,995	6.1%	\$827
TOTAL REVENUE		\$55,052,429	100.0%	\$13,556

West Salem



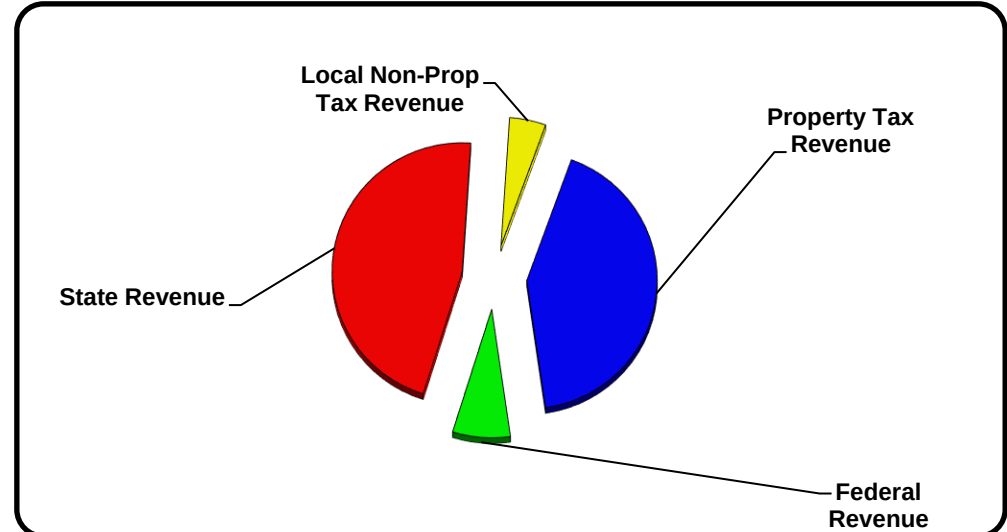
Membership	1,755	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$7,837,479	36.1%	\$4,466
Federal Revenue		\$1,007,234	4.6%	\$574
State Revenue		\$11,474,610	52.9%	\$6,538
Local Non-Prop Tax Revenue		\$1,388,634	6.4%	\$791
TOTAL REVENUE		\$21,707,957	100.0%	\$12,369

Lacrosse



Membership	6,727	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$48,759,781	48.8%	\$7,248
Federal Revenue		\$7,067,540	7.1%	\$1,051
State Revenue		\$39,558,583	39.6%	\$5,881
Local Non-Prop Tax Revenue		\$4,477,869	4.5%	\$666
TOTAL REVENUE		\$99,863,772	100.0%	\$14,845

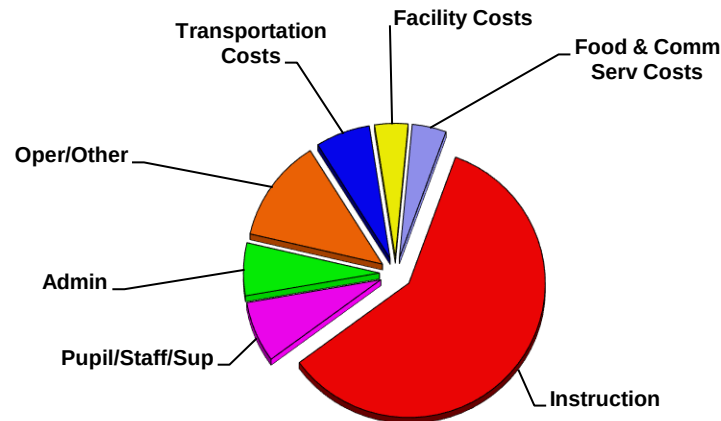
STATE TOTALS



Membership	855,307	Total Revenue	% of Total	Rev Per Member
Property Tax Revenue		\$4,851,158,358	42.1%	\$5,672
Federal Revenue		\$824,349,277	7.2%	\$964
State Revenue		\$5,317,070,609	46.2%	\$6,217
Local Non-Prop Tax Revenue		\$519,261,020	4.5%	\$607
TOTAL REVENUE		\$11,511,839,263	100.0%	\$13,459

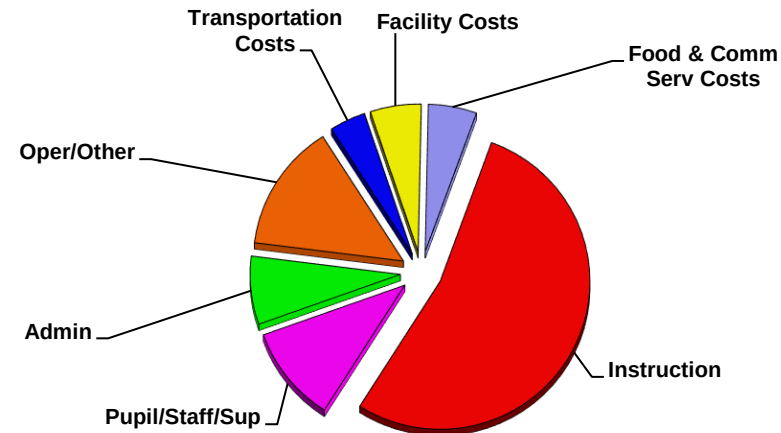
Multi-District Comparative Cost Comparison Using Audited 2016-17 Annual Data *

Tomah Area



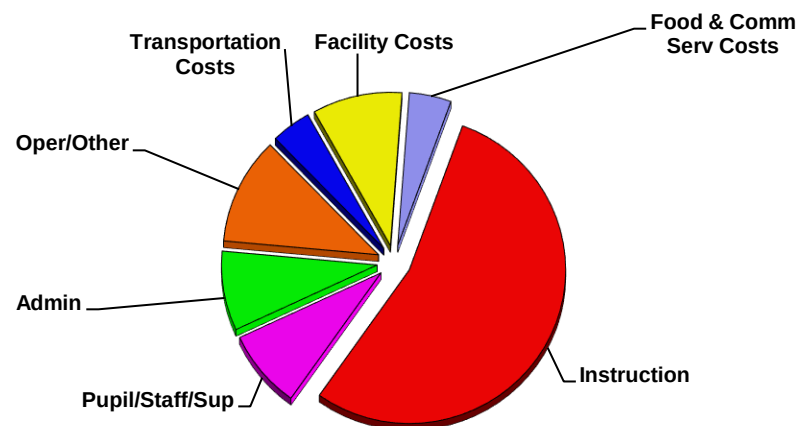
Membership	3,169	Total Cost	% of Total	Cost Per Memb
Instruction		\$21,720,419	59.4%	\$6,854
Pupil/Staff/Support		\$2,688,091	7.3%	\$848
Admin		\$2,324,100	6.4%	\$733
Oper/Other		\$4,558,299	12.5%	\$1,438
Transportation Costs		\$2,367,378	6.5%	\$747
Facility Costs		\$1,445,142	4.0%	\$456
Food & Comm Serv Costs		<u>\$1,482,441</u>	<u>4.1%</u>	<u>\$468</u>
TOTALS		\$36,585,870	100.0%	\$11,545

Sparta Area



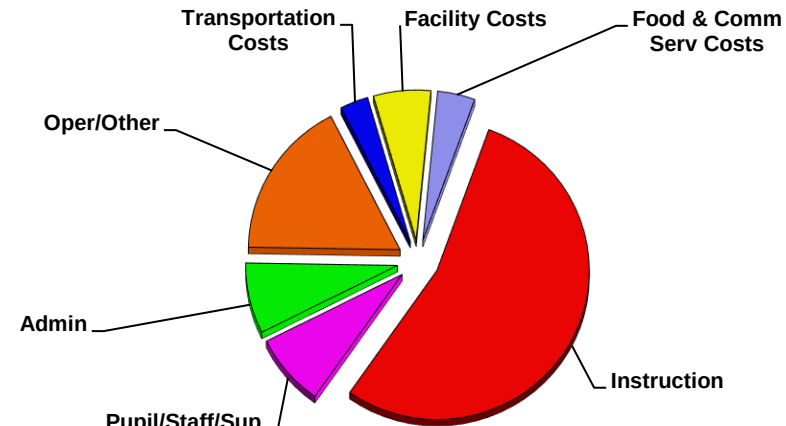
Membership	3,011	Total Cost	% of Total	Cost Per Memb
Instruction		\$20,221,966	53.4%	\$6,716
Pupil/Staff/Support		\$3,993,046	10.6%	\$1,326
Admin		\$2,816,906	7.4%	\$936
Oper/Other		\$5,291,744	14.0%	\$1,757
Transportation Costs		\$1,465,397	3.9%	\$487
Facility Costs		\$2,078,902	5.5%	\$690
Food & Comm Serv Costs		<u>\$1,975,398</u>	<u>5.2%</u>	<u>\$656</u>
TOTALS		\$37,843,359	100.0%	\$12,568

Black River Falls



Membership	1,762	Total Cost	% of Total	Cost Per Memb
Instruction		\$12,713,697	54.3%	\$7,215
Pupil/Staff/Support		\$1,941,307	8.3%	\$1,102
Admin		\$1,957,241	8.4%	\$1,111
Oper/Other		\$2,645,004	11.3%	\$1,501
Transportation Costs		\$972,487	4.1%	\$552
Facility Costs		\$2,181,427	9.3%	\$1,238
Food & Comm Serv Costs		<u>\$1,023,664</u>	<u>4.4%</u>	<u>\$581</u>
TOTALS		\$23,434,827	100.0%	\$13,300

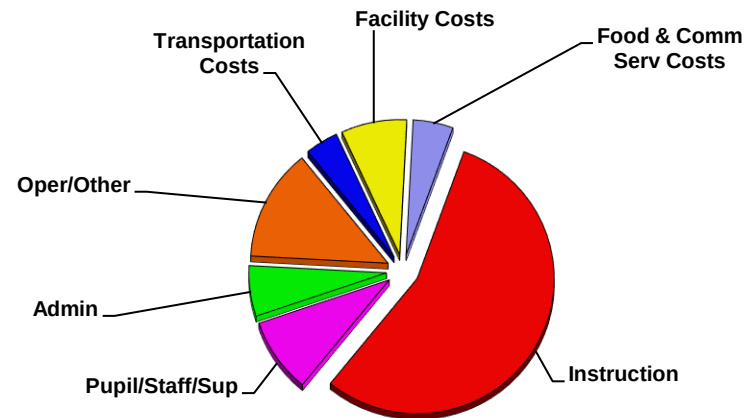
Onalaska



Membership	2,959	Total Cost	% of Total	Cost Per Memb
Instruction		\$20,451,025	54.2%	\$6,911
Pupil/Staff/Support		\$2,968,351	7.9%	\$1,003
Admin		\$2,887,414	7.7%	\$976
Oper/Other		\$6,490,147	17.2%	\$2,193
Transportation Costs		\$1,131,014	3.0%	\$382
Facility Costs		\$2,306,047	6.1%	\$779
Food & Comm Serv Costs		<u>\$1,507,036</u>	<u>4.0%</u>	<u>\$509</u>
TOTALS		\$37,741,035	100.0%	\$12,755

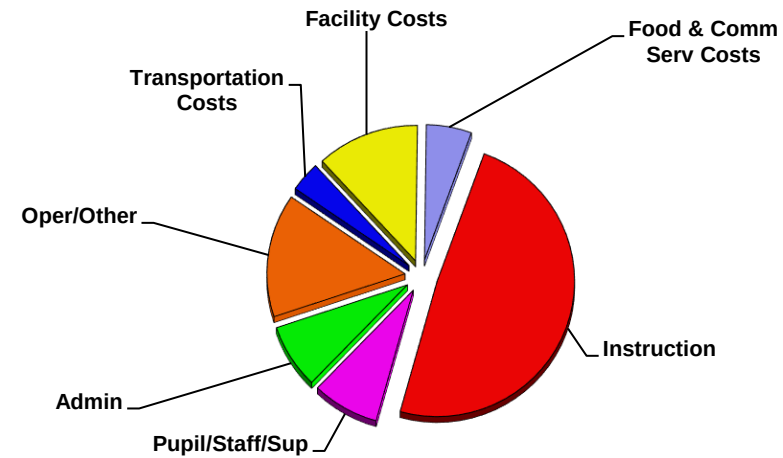
* Beginning with 2012-13, data for the Norris School District, a K-12 reform school, is excluded.

Holmen



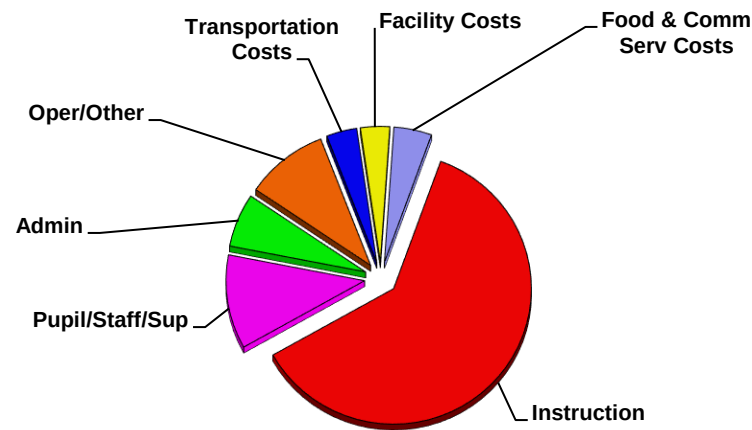
Membership	4,061	Total Cost	% of Total	Cost Per Memb
Instruction		\$30,288,825	55.3%	\$7,458
Pupil/Staff/Support		\$4,898,785	8.9%	\$1,206
Admin		\$3,307,829	6.0%	\$815
Oper/Other		\$7,322,088	13.4%	\$1,803
Transportation Costs		\$2,125,910	3.9%	\$523
Facility Costs		\$4,226,838	7.7%	\$1,041
Food & Comm Serv Costs		\$2,588,926	4.7%	\$638
TOTALS		\$54,759,201	100.0%	\$13,484

West Salem



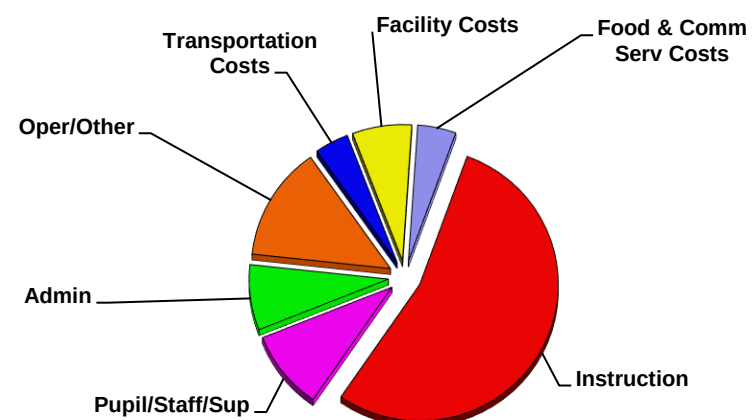
Membership	1,755	Total Cost	% of Total	Cost Per Memb
Instruction		\$10,480,946	48.8%	\$5,972
Pupil/Staff/Support		\$1,688,415	7.9%	\$962
Admin		\$1,650,875	7.7%	\$941
Oper/Other		\$3,163,168	14.7%	\$1,802
Transportation Costs		\$769,315	3.6%	\$438
Facility Costs		\$2,586,904	12.0%	\$1,474
Food & Comm Serv Costs		\$1,148,438	5.3%	\$654
TOTALS		\$21,488,062	100.0%	\$12,244

Lacrosse



Membership	6,727	Total Cost	% of Total	Cost Per Memb
Instruction		\$61,078,862	61.3%	\$9,080
Pupil/Staff/Support		\$11,168,689	11.2%	\$1,660
Admin		\$6,369,260	6.4%	\$947
Oper/Other		\$9,645,826	9.7%	\$1,434
Transportation Costs		\$3,540,591	3.6%	\$526
Facility Costs		\$3,406,638	3.4%	\$506
Food & Comm Serv Costs		\$4,441,926	4.5%	\$660
TOTALS		\$99,651,792	100.0%	\$14,814

STATE TOTALS



Membership	855,307	Total Cost	% of Total	Cost Per Memb
Instruction		\$6,091,867,238	54.0%	\$7,122
Pupil/Staff/Support		\$1,057,483,242	9.4%	\$1,236
Admin		\$872,373,828	7.7%	\$1,020
Oper/Other		\$1,526,361,510	13.5%	\$1,785
Transportation Costs		\$442,498,190	3.9%	\$517
Facility Costs		\$778,335,335	6.9%	\$910
Food & Comm Serv Costs		\$505,448,709	4.5%	\$591
TOTALS		\$11,274,368,052	100.0%	\$13,182

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

Date: May 2018

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 2018-19*			
GENERAL FUND (FUND 10)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
Beginning Fund Balance (Account 930 000)	4,475,405.50	4,481,819.13	4,531,818.80
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)	4,481,819.13	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	4,481,819.13	4,531,818.80	4,531,818.80
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	3,021.31	0.00	0.00
Local Sources			
210 Taxes	12,812,505.00	13,206,444.98	12,471,118.00
240 Payments for Services	41,110.04	34,592.82	33,000.00
260 Non-Capital Sales	25,889.68	14,748.15	19,000.00
270 School Activity Income	69,389.00	65,575.55	62,700.00
280 Interest on Investments	3,677.10	3,907.74	3,200.00
290 Other Revenue, Local Sources	13,314.13	79,728.42	16,645.00
Subtotal Local Sources	12,965,884.95	13,404,997.66	12,605,663.00
Other School Districts Within Wisconsin			
310 Transit of Aids	6,061.45	1,271.37	0.00
340 Payments for Services	391,974.00	395,061.00	476,451.40
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	398,035.45	396,332.37	476,451.40
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	8,891.00	11,602.94	6,152.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	391.00	300.00	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	9,282.00	11,902.94	6,152.00
State Sources			
610 State Aid -- Categorical	265,682.74	268,915.59	377,000.00
620 State Aid -- General	17,090,043.00	17,744,297.00	18,121,564.00
630 DPI Special Project Grants	48,006.04	56,073.46	0.00
640 Payments for Services	18,629.00	18,518.00	20,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	11,486.83	10,898.89	11,000.00
690 Other Revenue	978,921.07	1,647,295.63	2,048,651.00
Subtotal State Sources	18,412,768.68	19,745,998.57	20,578,215.00
Federal Sources			
710 Federal Aid - Categorical	32,724.00	32,052.00	29,097.00
720 Impact Aid	111,111.00	131,566.26	125,000.00
730 DPI Special Project Grants	146,090.15	122,257.21	136,269.05
750 IASA Grants	767,972.16	640,369.82	760,653.65
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	69,239.11	29,345.94	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	1,127,136.42	955,591.23	1,051,019.70
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	4,350.00	7,250.00	7,250.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	4,350.00	7,250.00	7,250.00
Other Revenues			
960 Adjustments	107,188.37	26,354.88	18,000.00
970 Refund of Disbursement	123,290.80	209,721.57	130,695.20
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	8,499.46	4,143.10	6,000.00
Subtotal Other Revenues	238,978.63	240,219.55	154,695.20
TOTAL REVENUES & OTHER FINANCING SOURCES	33,159,457.44	34,762,292.32	34,879,446.30
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	7,767,067.75	7,388,294.26	8,130,559.94
120 000 Regular Curriculum	7,324,238.34	7,208,573.87	7,067,083.51
130 000 Vocational Curriculum	799,081.50	861,769.41	893,032.53
140 000 Physical Curriculum	809,870.94	777,889.33	772,615.16
160 000 Co-Curricular Activities	539,289.69	520,272.28	540,754.00
170 000 Other Special Needs	15,237.35	15,113.41	19,083.00
Subtotal Instruction	17,254,785.57	16,771,912.56	17,423,128.14
Support Sources			
210 000 Pupil Services	727,537.10	776,520.81	827,463.92
220 000 Instructional Staff Services	1,169,587.23	1,200,628.17	1,062,461.62
230 000 General Administration	337,210.49	382,242.80	367,468.00
240 000 School Building Administration	1,522,362.99	1,564,657.25	1,600,446.24
250 000 Business Administration	6,289,625.52	7,584,219.51	6,945,181.39
260 000 Central Services	705,594.96	786,674.01	708,564.00
270 000 Insurance & Judgments	284,593.33	291,592.95	351,055.00
280 000 Debt Services	14,716.98	13,248.90	10,000.00
290 000 Other Support Services	760,874.78	807,183.81	1,026,243.00
Subtotal Support Sources	11,812,103.38	13,406,968.21	12,898,883.17
Non-Program Transactions			
410 000 Inter-fund Transfers	3,088,091.19	3,462,023.10	3,416,348.98
430 000 Instructional Service Payments	979,669.21	1,007,762.98	1,139,086.01
490 000 Other Non-Program Transactions	18,394.46	63,625.80	2,000.00
Subtotal Non-Program Transactions	4,086,154.86	4,533,411.88	4,557,434.99
TOTAL EXPENDITURES & OTHER FINANCING USES	33,153,043.81	34,712,292.65	34,879,446.30

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	86,209.63	85,285.82	100,759.70
900 000 Ending Fund Balance	85,285.82	100,759.70	100,759.70
REVENUES & OTHER FINANCING SOURCES	100,099.74	84,358.84	31,608.00
100 000 Instruction	50,829.41	39,595.18	0.00
200 000 Support Services	50,194.14	29,289.78	31,608.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	101,023.55	68,884.96	31,608.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2016-17	Unaudited 2017-18	Budget 2018-19
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	3,068,091.19	3,343,083.36	3,416,348.98
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	19,561.39	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	19,561.39	0.00	3,000.00
State Sources			
610 State Aid -- Categorical	1,030,715.00	1,103,654.00	1,173,418.02
620 State Aid -- General	17,128.00	17,946.00	10,000.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	14,675.00	5,411.00	6,000.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	11,000.00	0.00
Subtotal State Sources	1,062,518.00	1,138,011.00	1,189,418.02
Federal Sources			
710 Federal Aid - Categorical	4,921.00	4,652.00	5,000.00
730 DPI Special Project Grants	533,923.38	543,137.56	816,741.37
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	188,606.41	197,519.71	150,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	727,450.79	745,309.27	971,741.37
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	4,877,621.37	5,226,403.63	5,580,508.37
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	3,695,343.17	4,022,298.64	4,088,983.25
160 000 Co-Curricular Activities	0.00	0.00	0.00

170 000 Other Special Needs	9,984.34	10,237.87	13,513.00
Subtotal Instruction	3,705,327.51	4,032,536.51	4,102,496.25
Support Sources			
210 000 Pupil Services	474,163.77	430,158.73	486,181.93
220 000 Instructional Staff Services	288,152.46	300,617.79	348,880.49
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	227,650.44	258,099.28	230,371.00
260 000 Central Services	13,564.51	13,588.95	15,000.00
270 000 Insurance & Judgments	0.00	0.00	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	1,003,531.18	1,002,464.75	1,080,433.42
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	168,762.68	191,362.69	397,578.70
490 000 Other Non-Program Transactions	0.00	39.68	0.00
Subtotal Non-Program Transactions	168,762.68	191,402.37	397,578.70
TOTAL EXPENDITURES & OTHER FINANCING USES	4,877,621.37	5,226,403.63	5,580,508.37

DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	309,859.00	295,344.19	88,065.90
900 000 ENDING FUND BALANCES	295,344.19	88,065.90	88,065.90
TOTAL REVENUES & OTHER FINANCING SOURCES	638,049.00	1,221.71	0.00
281 000 Long-Term Capital Debt	451,562.50	208,500.00	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	197,980.00	0.00	0.00
400 000 Non-Program Transactions	3,021.31	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	652,563.81	208,500.00	0.00
842 000 INDEBTEDNESS, END OF YEAR	200,000.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	5,000.00	25,021.48	144,073.73
900 000 Ending Fund Balance	25,021.48	144,073.73	144,073.73
TOTAL REVENUES & OTHER FINANCING SOURCES	20,021.48	119,052.25	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)			
900 000 Beginning Fund Balance	33,329.12	30,970.39	56,140.84
900 000 ENDING FUND BALANCE	30,970.39	56,140.84	24,639.84
TOTAL REVENUES & OTHER FINANCING SOURCES	1,480,082.29	1,522,148.62	1,526,052.00
200 000 Support Services	1,482,441.02	1,496,978.17	1,557,553.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,482,441.02	1,496,978.17	1,557,553.00

COMMUNITY SERVICE FUND (FUND 80)			
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)			
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	67,321.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	14,704.00	0.00
400 000 Non-Program Transactions	0.00	52,617.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	67,321.00	0.00

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

The below listed new or discontinued programs have a financial impact on the proposed 2018-19 budget:

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
NEW PROGRAMS	FINANCIAL IMPACT
Fund 10 Professional Staff Additions	436,250.00
Fund 10 Support Staff Additions	55,937.00
Fund 27 Professional Staff Additions	67,500.00
Fund 27 Support Staff Additions	106,136.00

ENERGY EFFICIENCY EXEMPTION			
§ 121.91 (4) (o) Revenue Limit Exemption for Energy Efficiencies-Evaluation of the Energy Performance Indicators			
Name of Qualified Contractor	Schneider Electric		
Performance Contract Length (years)			1
Total Project Cost (including financing)			979221
Total Project Payback Period			50
Years of Debt Payments			0
Remaining Useful Life of the Facility			50
Prior Year Resolution Expense Amount	Fiscal Year	2017	979221
Prior Year Related Expense Amount or CY debt levy	Fiscal Year	2017	979221
Utility Savings applied in Prior Year to Debt	Fiscal Year	2017	NA
Sum of reported Utility Savings to be applied to Debt			\$ 34,777
		Savings Reported for 2017	
Specific Energy Efficiency Measure or Products	Project Cost Including Financing	Utility Cost Savings	Non-Utility Cost Savings
Replace Building HVAC Automation System at TMS	\$ 160,500	\$ 938	\$ -
High School LED Lighting Replacement	\$ 124,917	\$ 12,172	\$ 3,045
TMS LED Lighting Replacement	\$ 63,223	\$ 8,374	\$ 1,537
Building Envelope Sealing - THS, Miller, Wyeville	\$ 47,485	\$ 2,797	\$ -
TMS Tuckpointing	\$ 296,842	\$ -	\$ 450
High School Entrance Door Replacements	\$ 51,095	\$ 340	
Miller Entrance Door Replacements	\$ 38,111	\$ 276	
High School Auditorium Theatrical Lighting Replacement	\$ 197,047	\$ 9,880	
Entire Energy Efficiency Project Totals	\$ 979,220	\$ 34,777	\$ 5,032

Fund 73 Reporting

Annual Required Reporting as of June 30, 2018

Current Amount Invested in Trust:	\$606,360.02
Investment return earned since last Annual Meeting:	\$8,051.82
Total disbursements made since last Annual Meeting:	
	Revenues \$1,315,998.35
	Expenses \$1,280,634.94
	Difference \$35,363.41

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

CITIZEN’S GUIDE TO UNDERSTANDING THE 2018-2019 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.

2018-19 Summary of Revenue and Expenditures

	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019
Total Fund 10 Revenues	\$34,618,025	\$34,559,694	\$ 34,718,951	\$ 34,879,446
Total Fund 10 Expenses	\$34,618,025	\$34,559,694	\$ 34,651,364	\$ 34,879,446
Difference	\$0	\$0	\$ 67,587	\$ 0

Total Fund 10 Revenues Less Grants	\$33,707,259	\$33,639,074	\$ 33,751,106	\$ 33,953,427
Total Fund 10 Expenditures Less Grants	\$33,707,259	\$33,639,074	\$ 33,683,519	\$ 33,953,427
Difference	\$0	\$0	\$ 67,587	\$ 0

Total Fund 10 Revenues - Grants	\$910,766	\$920,620	\$ 967,845	\$ 926,020
Total Fund 10 Expenditures - Grants	\$910,766	\$920,620	\$ 967,845	\$ 926,020
Difference	\$0	\$0	\$ 0	\$ -

Total Fund 27 Revenues	\$5,249,326	\$5,318,139	\$ 5,250,059	\$ 5,580,508
Total Fund 27 Expenses	\$5,249,326	\$5,318,139	\$ 5,250,059	\$ 5,580,508
Difference	\$0	\$0	\$ -	\$ -

Total Fund 27 Revenues Less Grants	\$4,605,732	\$4,533,751	\$ 4,707,344	\$ 4,763,767
Total Fund 27 Expenses Less Grants	\$4,605,732	\$4,533,751	\$ 4,707,344	\$ 4,763,767
Difference	\$0	\$0	\$ -	\$ -

Total Fund 27 Revenue Grants Only	\$643,594	\$784,388	\$ 542,714	\$ 816,741
Total Fund 27 Expenses Grant Only	\$643,594	\$784,388	\$ 542,714	\$ 816,741
Difference	\$0	\$0	\$ -	\$ -

Total Fund 38/39 Revenues			\$ -	\$ -
Total Fund 38/39 Expenses			\$ 208,500	\$ -
Difference			\$ (208,500)	\$ -

Account	Description	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019
10-800-100-000000-000	Operating Transfers - In			\$0	
10-800-211-000000-000	Property Tax - Current Year Levy	\$13,466,491	\$13,167,477	\$13,167,477	\$12,435,118
10-800-213-000000-000	Mobile Home Tax	\$36,000	\$36,000	\$38,129	\$36,000
	Source: 21?	\$13,502,491	\$13,203,477	\$13,205,606	\$12,471,118
10-800-240-000000-000	Fees - District	\$3,000	\$3,000	\$1,225	\$3,000
10-800-241-000000-000	Summer School Enrichment Supply Fees	\$10,000	\$10,000	\$7,354	\$5,000
10-800-249-000000-000	Transportation Fees	\$30,000	\$30,000	\$20,703	\$25,000
	Source: 24?	\$43,000	\$43,000	\$29,282	\$33,000
10-800-260-000000-000	Non-Capital Sales - District Resale	\$4,000	\$4,000	\$1,265	\$3,000
10-400-260-000000-000	Non-Capital Sales-Resale Yearbook	\$12,000	\$12,000	\$4,682	\$7,000
10-400-261-000000-000	Non-Capital Sales Resale Greenhouse	\$2,200	\$2,200	\$3,122	\$2,200
10-400-262-000000-000	Non-Capital Sales-Woods	\$4,500	\$4,500	\$1,828	\$2,000
10-400-263-000000-000	Non-Capital Sales - Art	\$3,300	\$3,300	\$3,035	\$3,000
10-800-264-000000-000	Non-Capital Surplus Property Sales	\$1,500	\$1,500	\$0	\$1,500
10-400-265-000000-000	Resale - SHS Metals	\$500	\$500	\$286	\$300
	Source: 26?	\$28,000	\$28,000	\$14,217	\$19,000
10-300-270-000000-000	Admissions - Middle School	\$1,700	\$1,700	\$2,248	\$2,200
10-100-270-000000-000	Admissions - Elementary	\$500	\$500	\$1,116	\$1,000
10-400-271-000000-000	School Activity Income-Athletic	\$36,000	\$36,000	\$44,910	\$44,000
10-400-272-000000-000	School Activity Income - Musical	\$2,800	\$2,800	\$3,820	\$4,000
10-400-273-000000-000	WIAA Tournaments	\$6,000	\$6,000	\$1,275	\$2,500
10-400-274-000000-000	Tournaments Local/Conference	\$9,000	\$9,000	\$8,965	\$9,000
	Source: 27?	\$56,000	\$56,000	\$62,334	\$62,700
10-800-280-000000-000	Earnings on Investments	\$3,000	\$3,000	\$1,781	\$2,000
10-800-281-000000-000	Interest on Investment - Short Term Borrowing	\$0	\$0	\$2	\$0
10-800-282-000000-000	Interest - Retirement Acct LGIP	\$200	\$200	\$1,364	\$1,200
	Source: 28?	\$3,200	\$3,200	\$3,148	\$3,200
10-800-291-000000-000	Gifts	\$0	\$0	\$67,000	\$0
10-300-292-000000-000	Student Fees	\$725	\$725	\$0	\$725
10-800-293-000000-000	Rentals	\$24,500	\$24,500	\$10,461	\$12,000
10-800-297-000000-000	Student Fines - District-Wide	\$0	\$0	\$2,102	\$2,000
10-300-297-000000-000	Student Fines - Middle School	\$220	\$220	\$83	\$220
10-100-297-000000-000	Student Fines - Elementary	\$0	\$0	\$225	\$0
10-400-297-000000-000	Student Fines - Senior High School	\$1,700	\$1,700	\$1,586	\$1,700
	Source: 29?	\$27,145	\$27,145	\$81,457	\$16,645
	Source: 2??	\$13,659,836	\$13,360,822	\$13,396,045	\$12,605,663
10-800-315-000000-000	State Aid Transit from School Districts	\$0	\$0	\$6,000	\$0
	Source: 31?	\$0	\$0	\$6,000	\$0
10-800-345-000000-000	General Tuition - Open Enrollment	33 \$471,921	\$403,474	\$385,764	\$476,451

	Source: 34?	\$471,921	\$403,474	\$385,764	\$476,451
	Source: 3??	\$471,921	\$403,474	\$391,764	\$476,451
10-800-515-000000-000	State Aid Transit from Intermediate Source	\$6,152	\$6,152	\$8,994	\$6,152
	Source: 51?	\$6,152	\$6,152	\$8,994	\$6,152
	Source: 5??	\$6,152	\$6,152	\$8,994	\$6,152
10-800-612-000000-000	Transportation Aid	\$130,000	\$130,000	\$147,378	\$147,000
10-800-613-000000-000	Library Aid	\$115,000	\$115,000	\$130,805	\$115,000
10-800-619-000000-000	Other Categorical Aid	\$115,000	\$115,000	\$0	\$115,000
	Source: 61?	\$360,000	\$360,000	\$278,183	\$377,000
10-800-621-000000-000	Equalization Aid	\$17,569,432	\$17,744,297	\$17,744,297	\$18,121,564
	Source: 62?	\$17,569,432	\$17,744,297	\$17,744,297	\$18,121,564
10-800-630-000000-000	Special Projects Grant	\$0	\$19,920	\$36,420	\$0
	Source: 63?	\$0	\$19,920	\$36,420	\$0
10-800-640-000000-000	Pymts for Serv-State Tuition-Rec'd thru DPI	\$20,000	\$20,000	\$18,426	\$20,000
	Source: 64?	\$20,000	\$20,000	\$18,426	\$20,000
10-800-660-000000-000	State Revenue through Local Units	\$10,000	\$10,000	\$11,699	\$11,000
	Source: 66?	\$10,000	\$10,000	\$11,699	\$11,000
10-800-691-000000-000	Exempt Computer Aid	\$28,445	\$29,176	\$29,176	\$28,445
10-800-695-000000-000	Per Pupil Aid	\$1,345,098	\$1,345,098	\$1,380,150	\$2,020,206
10-800-696-000000-000	High Cost Transportation Aid	\$0	\$0	\$115,000	\$0
10-800-699-000000-000	Other State Revenue	\$0	\$0	\$125,840	\$0
	Source: 69?	\$1,373,543	\$1,374,274	\$1,650,166	\$2,048,651
	Source: 6??	\$19,332,975	\$19,528,491	\$19,739,191	\$20,578,215
10-800-713-000000-000	Vocational Education Aid	\$31,226	\$32,052	\$32,052	\$29,097
	Source: 71?	\$31,226	\$32,052	\$32,052	\$29,097
10-800-721-000000-000	Impact Aid Sec. 8003	\$115,000	\$115,000	\$131,566	\$125,000
	Source: 72?	\$115,000	\$115,000	\$131,566	\$125,000
10-800-730-000000-000	Special Project Grants/Title IIA	\$146,559	\$134,753	\$123,425	\$136,269
	Source: 73?	\$146,559	\$134,753	\$123,425	\$136,269
10-800-751-000000-000	IASA Title I	\$732,981	\$733,896	\$643,534	\$760,654
	Source: 75?	\$732,981	\$733,896	\$643,534	\$760,654
	Source: 7??	\$1,025,766	\$1,015,700	\$930,577	\$1,051,020
10-800-860-000000-000	Compensation for Sale or Loss of Fixes Assets	\$0	\$0	\$7,250	\$7,250
	Source: 86?	\$0	\$0	\$7,250	\$7,250
	Source: 8??	\$0	\$0	\$7,250	\$7,250
10-800-964-000000-000	Insurance	\$18,000	\$18,000	\$18,075	\$18,000
	Source: 96?	\$18,000	\$18,000	\$18,075	\$18,000
10-800-971-000000-000	Aidable-	\$97,375	\$221,055	\$221,055	\$130,695
	Source: 97?	\$97,375	\$221,055	\$221,055	\$130,695
10-800-990-000000-000	Other Misc Revenue	\$6,000	\$6,000	\$6,000	\$6,000
	Source: 99?	\$6,000	\$6,000	\$6,000	\$6,000
	Source: 9??	\$121,375	\$245,055	\$245,130	\$154,695
	Fund: 10?	\$34,618,025	\$34,559,694	\$34,718,951	\$34,879,446

	Fund: 1??	\$34,618,025	\$34,559,694	\$34,718,951	\$34,879,446
27-800-110-000000-000	Transfer from Fund 10 - Special Education	\$3,359,732	\$3,261,896	\$3,459,128	\$3,416,349
	Source: 11?	\$3,359,732	\$3,261,896	\$3,459,128	\$3,416,349
	Source: 1??	\$3,359,732	\$3,261,896	\$3,459,128	\$3,416,349
27-800-516-000000-000	Spec Ed transit of aid from a CESA	\$3,000	\$3,000	\$0	\$3,000
	Source: 51?	\$3,000	\$3,000	\$0	\$3,000
	Source: 5??	\$3,000	\$3,000	\$0	\$3,000
27-800-611-000000-000	Handicapped Aid Revenue-District Program	\$1,100,000	\$1,125,855	\$1,100,764	\$1,173,418
	Source: 61?	\$1,100,000	\$1,125,855	\$1,100,764	\$1,173,418
27-800-625-000000-000	High Cost Student Aid	\$0	\$0	\$0	\$10,000
	Source: 62?	\$0	\$0	\$0	\$10,000
27-800-640-000000-000	State Tuition - Fund 27	\$16,000	\$16,000	\$5,518	\$6,000
	Source: 64?	\$16,000	\$16,000	\$5,518	\$6,000
	Source: 6??	\$1,116,000	\$1,141,855	\$1,106,282	\$1,189,418
27-800-711-000000-000	High Cost Student - Special Education	\$12,000	\$12,000	\$12,000	\$5,000
	Source: 71?	\$12,000	\$12,000	\$12,000	\$5,000
27-800-730-000000-341	Special Project Grants - IDEA	\$631,433	\$765,733	\$529,034	\$798,438
27-800-730-000000-347	Special Project Grants - Preschool IDEA	\$12,161	\$18,654	\$13,680	\$18,303
	Source: 73?	\$643,594	\$784,388	\$542,714	\$816,741
27-800-780-000000-000	Medicaid Revenue	\$115,000	\$115,000	\$129,934	\$150,000
	Source: 78?	\$115,000	\$115,000	\$129,934	\$150,000
	Source: 7??	\$770,594	\$911,388	\$684,649	\$971,741
	Fund: 27?	\$5,249,326	\$5,318,139	\$5,250,059	\$5,580,508
29-800-730-000000-000	Special Project Grants	\$28,930	\$29,079	\$29,079	\$31,608
	Source: 73?	\$28,930	\$29,079	\$29,079	\$31,608
	Source: 7??	\$28,930	\$29,079	\$29,079	\$31,608
	Fund: 29?	\$28,930	\$29,079	\$29,079	\$31,608
	Fund: 2??	\$5,329,085	\$5,398,047	\$5,279,138	\$5,612,116

	Fund: 3??	\$0	\$0	\$0	\$0
46-800-280-000000-000	Earnings - Investments				
	Fund: 46?	\$5,000	\$5,000	\$0	\$0
	Fund: 4??	\$5,000	\$5,000	\$0	\$0
50-800-150-000000-000	Transfer from Fund 10			\$0	
50-800-251-000000-000	Food Service Sales-Pupils	\$365,000	\$368,000	\$378,201	\$388,500
50-800-252-000000-000	Food Service Sales - Adults	\$14,000	\$12,700	\$12,612	\$13,000
50-800-252-000000-541	Summer Nutrition Program - Adult Lunches		\$526	\$0	
50-800-252-000000-586	Adult Lunches - Summer Nutrition	\$500	\$72	\$527	\$500
50-800-254-000000-000	Breakfast Program - Adult	\$100	\$100	\$91	\$100
50-800-256-000000-000	Food Service Sales-Breakfast Program	\$25,500	\$23,000	\$26,012	\$27,400
50-800-257-000000-000	Food Service Sales-Ala Carte Milk	\$86,500	\$89,272	\$83,840	\$85,000
50-800-258-000000-000	Food Service Sales-Ala Carte Lunch	\$167,888	\$170,073	\$161,922	\$165,525
50-800-259-000000-000	Other Food Service Sales	\$26,500	\$26,500	\$22,819	\$26,500
	Source: 25?	\$685,988	\$690,243	\$686,023	\$706,525
50-800-280-000000-000	Earnings on Investments	\$200	\$200	\$225	\$200
	Source: 28?	\$200	\$200	\$225	\$200
	Source: 2??	\$686,188	\$690,443	\$686,248	\$706,725
50-800-617-000000-542	State Aid - Match NSL	\$13,250	\$13,185	\$13,678	\$13,250
50-800-617-000000-543	State Aid - SSBA	\$5,750	\$5,606	\$5,354	\$5,500
	Source: 61?	\$19,000	\$18,791	\$19,033	\$18,750
	Source: 6??	\$19,000	\$18,791	\$19,033	\$18,750
50-800-714-000000-000	Donated Commodities-DPI Figure	\$104,492	\$104,492	\$106,481	\$81,177
50-800-717-000000-546	Breakfast Program - Fed Reimb	\$106,000	\$98,500	\$105,387	\$106,350
50-800-717-000000-547	Food Service Aid - Lunch	\$520,000	\$536,000	\$524,221	
50-800-717-000000-586	Food Service Aid - SFS	\$80,000	\$83,857	\$82,286	\$613,050
	Source: 71?	\$810,492	\$822,849	\$818,375	\$800,577
	Source: 7??	\$810,492	\$822,849	\$818,375	\$800,577
	Fund: 50?	\$1,515,680	\$1,532,083	\$1,523,655	\$1,526,052
	Fund: 5??	\$1,515,680	\$1,532,083	\$1,523,655	\$1,526,052

Fund Grand Totals

2017-18 Budget	YTD Activity	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Percent Change	Percent Change
A				B	C	C-B	(C-B/B)
Lemonweir	\$35,125	\$28,808	\$28,808	\$33,090	\$1,621,257	\$1,592,449	5528%
Miller	\$23,802	\$22,994	\$22,994	\$23,114	\$1,399,983	\$1,376,988	5988%
Oakdale	\$5,370	\$5,000	\$5,000	\$5,917	\$399,312	\$394,312	7886%
Camp Douglas	\$3,215	\$3,347	\$3,347	\$3,943	\$328,015	\$324,668	9702%
Wyeville	\$9,429	\$9,701	\$9,701	\$10,767	\$668,341	\$658,640	6790%
Warrens	\$9,856	\$11,914	\$11,914	\$11,914	\$685,532	\$673,618	5654%
LaGrange	\$36,787	\$36,861	\$36,861	\$39,376	\$2,291,279	\$2,254,418	6116%
Montessori School	\$6,707	\$3,878	\$3,878	\$7,709	\$366,805	\$362,927	9359%
Common School Library Fund	\$40,597	\$44,596	\$44,596	\$44,596	\$44,560	(\$36)	0%
District Music/Art/PE/	\$18,746	\$25,471	\$25,471	\$22,824	\$25,035	(\$436)	-2%
District Wide Elementary	\$6,770,339	\$7,846,526	\$7,795,907	\$7,856,490	\$848,950	(\$6,946,957)	-89%
TOTAL ELEMENTARY	\$6,959,972	\$8,039,095	\$7,988,476	\$8,059,741	\$8,679,068	\$690,591	8.64%
Middle School	\$2,978,255	\$3,492,224	\$3,488,230	\$3,555,861	\$3,584,265	\$96,035	2.75%
Senior High School	\$4,752,866	\$5,559,587	\$5,516,128	\$5,618,344	\$5,754,098	\$237,970	4.31%
Alternative School	\$332,508	\$385,421	\$400,805	\$400,135	\$415,294	\$14,489	3.61%
English as a Second Language	\$11,118	\$13,481	\$13,598	\$14,115	\$14,581	\$983	7.23%
Administration	\$1,131,551	\$1,143,989	\$1,149,053	\$1,188,853	\$1,231,897	\$82,843	7.21%
Health	\$22,671	\$31,304	\$35,552	\$25,765	\$36,997	\$1,445	4.06%
Transportation	\$1,995,683	\$2,110,848	\$2,151,475	\$2,386,031	\$2,172,321	\$20,846	0.97%
Operation	\$1,793,684	\$2,161,745	\$2,160,483	\$2,026,425	\$2,168,415	\$7,932	0.37%
Construction	\$1,257,764	\$1,540,838	\$1,607,824	\$1,799,724	\$1,256,355	(\$351,469)	-21.86%
Maintenance	\$658,021	\$670,579	\$666,011	\$739,905	\$752,370	\$86,359	12.97%
District Wide Programs	\$2,146,867	\$7,032,978	\$6,772,689	\$6,054,790	\$6,296,430	(\$476,259)	-7.03%
District Wide AV	\$57,660	\$30,000	\$30,000	\$93,399	\$30,523	\$523	1.74%
Curriculum	\$584,165	\$590,683	\$632,021	\$628,304	\$555,925	(\$76,096)	-12.04%
Technology	\$878,019	\$784,670	\$906,909	\$980,063	\$879,469	(\$27,440)	-3.03%
Gifted & Talented	\$1,491	\$3,350	\$3,350	\$1,491	\$3,350	\$0	0.00%
Native American Education	\$1,672	\$2,500	\$2,500	\$1,637	\$2,500	\$0	0.00%
4K (Four Year Old Kindergarten)	\$107,561	\$113,968	\$113,968	\$108,873	\$119,569	\$5,601	4.91%
Wellness	\$159	\$0	\$0	\$64	\$0	\$0	0.00%
Fund 10 Grants	\$779,816	\$910,766	\$920,620	\$967,845	\$926,020	\$5,399	0.59%
FUND 10 TOTAL	\$26,451,500	\$34,618,025	\$34,559,694	\$34,651,364	\$34,879,446	\$319,752	0.93%

Fund Grand Totals

FUND 27 TOTAL							
Lemonweir							
Miller							
Oakdale							
Camp Douglas							
Wyeville							
Warrens							
LaGrange							
Total Elementary Non-Salary							
Elementary Salary	\$1,589,720	\$1,866,639	\$1,792,078	\$1,883,109	\$1,817,651	\$25,573	1.43%
Elementary Salary & Non-Salary	\$1,589,720	\$1,866,639	\$1,792,078	\$1,883,109	\$1,817,651	\$25,573	1.43%
Middle School	\$596,268	\$768,824	\$715,198	\$727,600	\$749,128	\$33,930	4.74%
High School	\$693,145	\$798,195	\$821,514	\$840,826	\$902,600	\$81,086	9.87%
Transportation	\$243,396	\$214,242	\$265,491	\$256,239	\$225,071	(\$40,420)	-15.22%
District Wide	\$829,648	\$957,832	\$939,470	\$999,570	\$1,069,317	\$129,847	13.82%
Fund 27 Grants	\$500,634	\$643,594	\$784,388	\$542,714	\$816,741	\$32,354	4.12%
FUND 27 TOTAL	\$4,452,811	\$5,249,326	\$5,318,139	\$5,250,059	\$5,580,508	\$262,369	4.93%
FUND 38 & 39 TOTAL	\$208,500	\$208,500	\$208,500	\$208,500	\$0	(\$208,500)	-100.00%
FUND 10 TOTAL	\$26,451,500	\$34,618,025	\$34,559,694	\$34,651,364	\$34,879,446	\$228,083	0.66%
FUND 27 TOTAL	\$4,452,811	\$5,249,326	\$5,318,139	\$5,250,059	\$5,580,508	\$330,450	6.29%
FUND 38 & 39 TOTAL	\$208,500	\$208,500	\$208,500	\$208,500	\$0	(\$208,500)	-100.00%
GRAND TOTAL	\$31,112,810	\$40,075,851	\$40,086,333	\$40,109,922	\$40,459,954.62	\$350,032	0.87%

	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Difference	Percent Change	Notes
GRANTS - NON-SALARY BUDGET							
A			B	C	C-B (C-B/B)		
ECIA Title 1 - Fund 10 (141)	\$78,672	\$84,329	\$14,012	\$107,543	\$23,213	27.53%	
Title II-A - Fund 10 (365)	\$41,009	\$30,071	\$19,100	\$28,856	(\$1,215)	-4.04%	
Title IV - Fund 10 (381)	\$0	\$0	\$8,841	\$0	\$0	0.00%	
CESA Mini Grant -(711)	\$0	\$0	\$65,840	\$0	\$0	0.00%	
CESA Mini Grant -(712)	\$0	\$0	\$574	\$0	\$0	0.00%	
Teach Grant (561)	\$0	\$0	\$60,000	\$0	\$0	0.00%	
Educator Effectiveness (583)	\$0	\$19,920	\$19,920	\$0	(\$19,920)	-100.00%	
Vocational Education Aid - Fund 10 (400)	\$31,226	\$32,052	\$32,052	\$29,097	(\$2,955)	-9.22%	
PL 94-142 - Fund 27	\$393,918	\$539,491	\$327,294	\$565,074	\$25,583	4.74%	
PL 99-457 - Fund 27	\$4,999	\$12,443	\$6,054	\$11,838	(\$605)	-4.86%	
American Indian Language (587)	\$0	\$0	\$16,500	\$0	\$0	0.00%	
	\$549,824	\$718,306	\$570,187	\$742,408	\$24,102	0.00%	

	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Difference	Percent Change	
GRANTS - SALARY BUDGET							
ECIA Title 1 - Fund 10	\$654,309	\$649,566	\$629,523	\$653,111	\$3,545	0.55%	
Title II-A - Fund 10	\$105,550	\$104,681	\$95,484	\$107,413	\$2,732	2.61%	
Peer Mentoring - (387)	\$0	\$0	\$6,000	\$0	\$0	0.00%	
PL 94-142 - Fund 27	\$237,515	\$226,243	\$201,740	\$233,364	\$7,121	3.15%	
PL 99-457 - Fund 27	\$7,162	\$6,211	\$7,626	\$6,465	\$254	4.09%	
IESSAA Indian Education Grant - Fund 29	\$28,930	\$29,079	\$29,079	\$31,608	\$2,529	8.70%	
	\$1,033,466	\$1,015,781	\$969,451	\$1,031,961	\$16,180	1.59%	

GRANTS - TOTAL SAL/NON-SALARY	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Difference	Percent Change	
ECIA Title 1 - Fund 10	\$732,981	\$733,896	\$643,534	\$760,654	\$26,758	3.65%	
Title II-A - Fund 10	\$146,559	\$134,753	\$114,584	\$136,269	\$1,516	1.13%	
Title IV - Fund 10 (381)	\$0	\$0	\$8,841	\$0	\$0	0.00%	
CESA Mini Grant -(711)	\$0	\$0	\$65,840	\$0	\$0	0.00%	
CESA Mini Grant -(712)	\$0	\$0	\$574	\$0	\$0	0.00%	
Teach Grant (561)	\$0	\$0	\$60,000	\$0	\$0	0.00%	
Educator Effectiveness (583)	\$0	\$19,920	\$19,920	\$0	(\$19,920)	-100.00%	
Peer Mentoring - (387)	\$0	\$0	\$6,000	\$0	\$0	0.00%	
Vocational Education Aid - Fund 10	\$31,226	\$32,052	\$32,052	\$29,097	(\$2,955)	-9.22%	
PL 94-142 - Fund 27	\$631,433	\$765,733	\$529,034	\$798,438	\$32,705	4.27%	
PL 99-457 - Fund 27	\$12,161	\$18,654	\$13,680	\$18,303	(\$351)	-1.88%	
Homeless Grant	\$0	\$0	\$16,500	\$0	\$0	0.00%	
IESSAA Indian Education Grant - Fund 29	\$28,930	\$29,079	\$29,079	\$32,237	\$3,158	10.86%	
	\$1,583,290	\$1,734,087	\$1,539,638	\$1,774,998	\$40,911	2.36%	

	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Difference	Percent Change	
SALARY BUDGET FUND 10							
District Wide Elementary	\$7,846,526	\$7,795,907	\$7,856,490	\$824,113	-\$6,971,794	-89.43%	
Lemonweir	\$0	\$0	\$0	\$1,601,947	\$1,601,947	0.00%	
Miller	\$0	\$0	\$0	\$1,381,575	\$1,381,575	0.00%	
Oakdale	\$0	\$0	\$0	\$393,881	\$393,881	0.00%	
Camp Douglas	\$0	\$0	\$0	\$323,984	\$323,984	0.00%	
Wyeville	\$0	\$0	\$0	\$660,107	\$660,107	0.00%	
Warrens	\$0	\$0	\$0	\$676,765	\$676,765	0.00%	
LaGrange	\$0	\$0	\$0	\$2,260,074	\$2,260,074	0.00%	
Tomah Area Montessori School	\$0	\$0	\$0	\$362,222	\$362,222	0.00%	
4K Community	\$0	\$0	\$0	\$24,837	\$24,837	0.00%	
A	C	D	E	F	F-D	(F-D)/D	
Elementary	\$7,846,526	\$7,795,907	\$7,856,490	\$8,509,505	\$713,598	9.15%	
Middle School	\$3,413,715	\$3,409,721	\$3,460,748	\$3,505,496	\$95,775	2.81%	
Senior High School	\$5,274,225	\$5,230,766	\$5,280,592	\$5,470,625	\$239,859	4.59%	
Alternative School	\$356,342	\$371,726	\$371,056	\$386,189	\$14,463	3.89%	
English Language Learner	\$12,781	\$12,898	\$13,062	\$13,881	\$983	7.62%	
Administration	\$634,736	\$639,800	\$653,522	\$667,542	\$27,742	4.34%	
Health	\$27,429	\$31,677	\$22,783	\$32,972	\$1,295	4.09%	
Transportation	\$1,157,826	\$1,198,453	\$1,192,765	\$1,213,387	\$14,934	1.25%	
Operation	\$1,144,862	\$1,143,600	\$1,092,151	\$1,151,244	\$7,644	0.67%	
Construction							
Maintenance	\$424,654	\$420,086	\$438,038	\$508,425	\$88,339	21.03%	
District Wide Programs	\$2,243,524	\$2,236,896	\$1,231,455	\$1,452,290	(\$784,606)	0.00%	
District Wide AV							
Curriculum	\$302,983	\$304,321	\$269,504	\$297,120	(\$7,201)	-2.37%	
Technology	\$325,354	\$323,913	\$332,068	\$339,469	\$15,556	4.80%	
4K (Four Year Old Kindergarten)							
Wellness							
FUND 10 TOTAL	\$23,164,957	\$23,119,766	\$22,214,234	\$23,548,145	\$428,379	1.85%	

Salary

FUND 27							
District Wide Elementary	1866638.61	1792077.81	\$1,883,109	\$94,462	(\$1,697,616)	-94.73%	
Lemonweir	0	0	\$0	\$351,408	\$351,408	0.00%	
Miller	0	0	\$0	\$284,169	\$284,169	0.00%	
Oakdale	0	0	\$0	\$108,335	\$108,335	0.00%	
Camp Douglas	0	0	\$0	\$25,479	\$25,479	0.00%	
Wyeville	0	0	\$0	\$35,931	\$35,931	0.00%	
Warrens	0	0	\$0	\$34,784	\$34,784	0.00%	
LaGrange	0	0	\$0	\$876,035	\$876,035	0.00%	
Tomah Area Montessori School	0	0	\$0	\$7,048	\$7,048	0.00%	
Elementary	\$1,866,639	\$1,792,078	\$1,883,109	\$1,817,651	\$25,573	1.43%	
Middle School	\$768,824	\$715,198	\$727,600	\$749,128	\$33,930	4.74%	
High School	\$798,195	\$821,514	\$840,826	\$902,600	\$81,086	9.87%	
Transportation	\$161,242	\$212,491	\$236,099	\$192,071	(\$20,420)	-9.61%	
District Wide Aid Eligible	\$892,881	\$874,615	\$933,348	\$1,002,624	\$128,009	14.64%	
District Wide Non Aid Eligible	\$20,701	\$20,605	\$20,558	\$21,558	\$953	4.62%	
FUND 27 TOTAL	\$4,508,482	\$4,436,501	\$4,641,540	\$4,685,632	\$249,131	5.62%	
FUND 38 + 39 TOTAL							
FUND 10 TOTAL	\$23,164,957	\$23,119,766	\$22,214,234	\$23,548,145	\$428,379	1.85%	
FUND 27 TOTAL	\$4,508,482	\$4,436,501	\$4,641,540	\$4,685,632	\$249,131	5.62%	
FUND 38 + 39 TOTAL							
GRAND TOTAL	\$27,673,438	\$27,556,267	\$26,855,774	\$28,233,777	\$677,510	2.46%	

NON-SALARY BUDGET							
FUND 10	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Difference	Percent Change	
A	C	D	E	F	F-D	(F-D)/D	
Lemonweir	\$28,808	\$28,808	\$33,090	\$19,310	(\$9,498)	-33%	
Miller	\$22,994	\$22,994	\$23,114	\$18,408	(\$4,587)	-20%	
Oakdale	\$5,000	\$5,000	\$5,917	\$5,431	\$431	9%	
Camp Douglas	\$3,347	\$3,347	\$3,943	\$4,031	\$684	20%	
Wyeville	\$9,701	\$9,701	\$10,767	\$8,234	(\$1,467)	-15%	
Warrens	\$11,914	\$11,914	\$11,914	\$8,767	(\$3,147)	-26%	
LaGrange	\$36,861	\$36,861	\$39,376	\$31,205	(\$5,656)	-15%	
Montessori School	\$3,878	\$3,878	\$7,709	\$4,583	\$705	18%	
District Music/Art/PE	\$25,471	\$25,471	\$22,824	\$25,035	(\$436)	-2%	
Common School Library Fund	\$44,596	\$44,596	\$44,596	\$44,560	(\$36)	0%	
Elementary Total	\$192,569	\$192,569	\$203,251	\$169,563	(\$23,007)	-64%	
Middle School	\$68,244	\$68,244	\$85,860	\$69,604	\$1,360	2%	
MS Athletics	\$10,265	\$10,265	\$9,253	\$9,165	(\$1,100)	-11%	
Senior High School	\$159,675	\$159,675	\$215,483	\$157,382	(\$2,293)	-1%	
HS Athletics	\$125,687	\$125,687	\$122,268	\$126,091	\$404	0%	
Alternative School	\$29,079	\$29,079	\$29,079	\$29,105	\$26	0%	
English Language Learner	\$700	\$700	\$1,053	\$700	\$0	0%	
Administration	\$509,253	\$509,253	\$535,330	\$564,355	\$55,102	11%	
Health	\$3,875	\$3,875	\$2,982	\$4,025	\$150	4%	
Transportation	\$953,022	\$953,022	\$1,193,265	\$958,934	\$5,912	1%	
Operation	\$1,016,883	\$1,016,883	\$934,274	\$1,017,171	\$288	0%	
Construction	\$1,540,838	\$1,607,824	\$1,799,724	\$1,256,355	(\$351,469)	-22%	
Maintenance	\$245,925	\$245,925	\$301,867	\$243,945	(\$1,980)	-1%	
District Wide Programs	\$4,789,454	\$4,535,793	\$4,823,335	\$4,844,140	\$308,347	7%	
District Wide AV	\$30,000	\$30,000	\$93,399	\$30,523	\$523	2%	
Curriculum	\$287,700	\$327,700	\$358,800	\$258,805	(\$68,895)	-21%	
Technology	\$459,315	\$582,995	\$647,995	\$540,000	(\$42,995)	-7%	
Gifted & Talented	\$3,350	\$3,350	\$1,491	\$3,350	\$0	0%	
Native American Education	\$2,500	\$2,500	\$1,637	\$2,500	\$0	0%	
4K (Four Year Old Kindergarten)	\$113,968	\$113,968	\$108,873	\$119,569	\$5,601	5%	
District Reading	\$0	\$0	\$0	\$0	\$0	0%	
Wellness	\$0	\$0	\$64	\$0	\$0	0%	
FUND 10	\$10,542,302	\$10,519,308	\$11,469,285	\$10,405,282	(\$114,026)	-96%	

FUND 27 Non-Salary Budget	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Difference	Percent Change	
Lemonweir Miller Oakdale Camp Douglas Wyeville Warrens LaGrange							
Elementary Middle School High School							
Transportation	\$53,000	\$53,000	\$20,140	\$33,000	(\$20,000)	-38%	
District Wide Aid Eligible	\$44,250	\$44,250	\$45,624	\$45,135	\$885	2%	
District Wide Non Aid Eligible	\$0	\$0	\$40	\$0	\$0	0%	
FUND 27 TOTAL	\$97,250	\$97,250	\$65,804	\$78,135	(\$19,115)	-20%	
FUND 38 & 39 DEBT SERVICE	\$208,500	\$208,500	\$208,500	\$0	(\$208,500)	-100%	
FUND 10 TOTAL	\$10,542,302	\$10,519,308	\$11,469,285	\$10,405,282	(\$114,026)	-1%	
FUND 27 TOTAL	\$97,250	\$97,250	\$65,804	\$78,135	(\$19,115)	-20%	
FUND 38 & 39 TOTAL	\$208,500	\$208,500	\$208,500	\$0	(\$208,500)	-100%	
GRAND TOTAL	\$10,848,052	\$10,825,058	\$11,743,589	\$10,483,417	(\$341,641)	-3%	

Alternative School							\$29,105
Description	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Difference	Percent Change	Explanation
Personal Services - Alternative School	\$17,070	\$17,070	\$17,070	\$17,070	\$0	0%	
Postage - Undifferentiated	\$0	\$0	\$137	\$0	\$0	0%	
General Supplies - Alternative School	\$7,759	\$7,759	\$7,622	\$7,785	\$26	0%	
General Supplies - Library	\$200	\$200	\$200	\$200	\$0	0%	
Library Books - Library	\$3,310	\$3,310	\$3,238	\$3,310	\$0	0%	
Instl Computer Software - Library	\$740	\$740	\$812	\$740	\$0	0%	
	\$29,079	\$29,079	\$29,079	\$29,105	\$26	0%	

English Language Learner							\$700
Description	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Difference	Percent Change	Explanation
Mileage ELL	\$0	\$0	\$353	\$0	\$0	0%	
General Supplies - ELL	\$700	\$700	\$700	\$700	\$0	0%	
	\$700	\$700	\$1,053	\$700	\$0	0%	

Administration							\$564,355
Description	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Difference	Percent Change	Explanation
Personal Services - Election	\$4,500	\$4,500	\$2,690	\$4,500	\$0	0%	Better Reflect Actuals Better Reflect Actuals
Personal Services - Legal Services	\$40,000	\$40,000	\$56,558	\$40,000	\$0	0%	
Personal Services - Audit	\$10,050	\$10,050	\$9,495	\$9,495	(\$555)	-6%	
Other Bd of Education - Bond &am	\$1,000	\$1,000	\$556	\$0	(\$1,000)	-100%	
Other Bd of Education - WASB Sen	\$7,000	\$7,000	\$6,836	\$7,000	\$0	0%	
Personal Services - District Adminis	\$15,000	\$15,000	\$15,615	\$9,488	(\$5,512)	-37%	
Personal Services - Direction of Bus	\$54,150	\$54,150	\$54,287	\$52,424	(\$1,726)	-3%	
Employee Travel - Board Members	\$3,100	\$3,100	\$2,400	\$3,100	\$0	0%	
Employee Travel - District Administrat	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0%	
Employee Travel - Direction of Busine	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0%	
Advertising - Election Ads	\$500	\$500	\$0	\$0	(\$500)	-100%	
Public Relations	\$6,000	\$6,000	\$11,609	\$11,000	\$5,000	83%	
Advertising - Direction of Business	\$25,000	\$25,000	\$28,942	\$29,000	\$4,000	16%	
Communication - Postage	\$12,000	\$12,000	\$9,330	\$9,500	(\$2,500)	-21%	
General Supplies - Election	\$200	\$200	\$0	\$200	\$0	0%	
General Supplies - Direction of Busi	\$2,000	\$2,000	\$2,000	\$2,000	\$0	0%	
General Supplies - Fiscal	\$1,000	\$1,000	\$1,222	\$1,000	\$0	0%	
Furniture - Administration	\$0	\$0	\$2,574	\$0	\$0	0%	
Periodicals Direction of Business	\$1,239	\$1,239	\$813	\$813	(\$426)	-34%	
Equip Rental - Direction of Business	\$1,430	\$1,430	\$1,431	\$1,430	\$0	0%	
Operational Debt - Interest Short-Te	\$10,000	\$10,000	\$13,716	\$10,000	\$0	0%	Increase in premium.
District Liability Insurance	\$31,394	\$31,394	\$31,402	\$35,420	\$4,026	13%	
District Property Insurance	\$57,222	\$57,222	\$57,293	\$60,276	\$3,054	5%	
Workers Compensation	\$186,876	\$186,876	\$190,770	\$237,494	\$50,618	27%	
Fidelity Bond Premiums	\$2,242	\$2,242	\$2,242	\$2,865	\$623	28%	Better Reflect Actuals
Unemployment Compensation	\$15,000	\$15,000	\$11,799	\$15,000	\$0	0%	
Dues & Fees - Direction of Bus	\$13,350	\$13,350	\$12,752	\$13,350	\$0	0%	
	\$509,253	\$509,253	\$535,330	\$564,355	\$55,102	11%	

Health							\$4,025
Description	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Beginning Budget 2018- 2019	Percent Change	Explanation
Personal Services - Health	\$1,075	\$1,075	\$645	\$1,075	\$0	\$0	
Employee Travel - Health	\$800	\$800	\$609	\$650	(\$150)	(\$0)	
General Supplies Health	\$0	\$0	\$0	\$100	\$100	\$0	
Medical Supplies - Health	\$2,000	\$2,000	\$1,728	\$2,200	\$200	\$0	
	\$3,875	\$3,875	\$2,982	\$4,025	\$150	\$0	

Transportation							\$958,934
Description	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Difference	Percent Change	Explanation
Personal Service-Direction of Pupil	\$10,250	\$10,250	\$5,328	\$9,100	(\$1,150)	-11%	
Property Services-Vehicle Maintena	\$22,100	\$22,100	\$32,915	\$22,100	\$0	0%	
Parent Contract	\$1,000	\$1,000	\$0	\$1,000	\$0	0%	
Emplee Travel - Direction Pupil Tra	\$2,230	\$2,230	\$4,977	\$2,230	\$0	0%	
Petroleum Regular (Home to Schoo	\$325,000	\$325,000	\$248,134	\$325,000	\$0	0%	
General Supplies-Vehicle Maintena	\$194,091	\$194,091	\$142,983	\$194,091	\$0	0%	
Non-Capital Equip-Vehicle Mainten	\$255	\$255	\$11,352	\$255	\$0	0%	
Equipment/Vehicles Maint Individua	\$320,610	\$320,610	\$669,807	\$320,610	\$0	0%	
Liability Insurance - Transportation	\$77,486	\$77,486	\$76,019	\$83,398	\$5,912	8%	
Dues & Fees-Direction of Pupil	\$0	\$0	\$1,750	\$1,150	\$1,150	0%	
Other Misc-Direction of Pupil Trans	\$0	\$0	\$0	\$0	\$0	0%	
Program: 830	\$953,022	\$953,022	\$1,193,265	\$958,934	\$5,912	1%	

Operation							\$1,017,171
Description	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Difference	Percent Change	Explanation
Gas for Heat - Lemonweir	\$0	\$0	\$0	\$19,746	\$19,746	0%	
Electricity Other Than Heat - Lemor	\$0	\$0	\$0	\$24,583	\$24,583	0%	
Water - Lemonweir	\$0	\$0	\$0	\$5,420	\$5,420	0%	
Sewer - Lemonweir	\$0	\$0	\$0	\$7,766	\$7,766	0%	
Gas for Heat - Miller	\$0	\$0	\$0	\$20,758	\$20,758	0%	
Electricity Other Than Heat - Miller	\$0	\$0	\$0	\$20,076	\$20,076	0%	
Water - Miller	\$0	\$0	\$0	\$4,673	\$4,673	0%	
Sewer - Miller	\$0	\$0	\$0	\$6,516	\$6,516	0%	
Gas for Heat - Oakdale	\$0	\$0	\$0	\$11,094	\$11,094	0%	
Electricity Other Than Heat - Oakda	\$0	\$0	\$0	\$9,443	\$9,443	0%	
Water - Oakdale	\$0	\$0	\$0	\$969	\$969	0%	
Sewer - Oakdale	\$0	\$0	\$0	\$2,127	\$2,127	0%	
Gas for Heat - Camp	\$0	\$0	\$0	\$6,294	\$6,294	0%	
Electricity Other Than Heat - Camp	\$0	\$0	\$0	\$7,046	\$7,046	0%	
Water - Camp	\$0	\$0	\$0	\$1,379	\$1,379	0%	
Sewer - Camp	\$0	\$0	\$0	\$677	\$677	0%	
Gas for Heat - LaGrange	\$0	\$0	\$0	\$22,439	\$22,439	0%	
Electricity Other Than Heat - LaGra	\$0	\$0	\$0	\$32,395	\$32,395	0%	
Water - LaGrange	\$0	\$0	\$0	\$6,816	\$6,816	0%	
Sewer - LaGrange	\$0	\$0	\$0	\$7,912	\$7,912	0%	

Gas for Heat - Wyeville	\$0	\$0	\$0	\$15,205	\$15,205	0%
Electricity Other Than Heat - Wyevil	\$0	\$0	\$0	\$12,781	\$12,781	0%
Water - Wyeville	\$0	\$0	\$0	\$0	\$0	0%
Sewer - Wyeville	\$0	\$0	\$0	\$4,588	\$4,588	0%
Gas for Heat - Warrens	\$0	\$0	\$0	\$16,372	\$16,372	0%
Electricity Other Than Heat - Warrens	\$0	\$0	\$0	\$17,527	\$17,527	0%
Water - Warrens	\$0	\$0	\$0	\$2,713	\$2,713	0%
Sewer - Warrens	\$0	\$0	\$0	\$2,428	\$2,428	0%
Gas for Heat - RKLC	\$0	\$0	\$0	\$10,234	\$10,234	0%
Electricity Other Than Heat - RKLC	\$0	\$0	\$0	\$10,316	\$10,316	0%
Water - RKLC	\$0	\$0	\$0	\$1,146	\$1,146	0%
Sewer - RKLC	\$0	\$0	\$0	\$1,001	\$1,001	0%
Gas for Heat - TAMS	\$0	\$0	\$0	\$3,774	\$3,774	0%
Electricity Other Than Heat - TAMS	\$0	\$0	\$0	\$3,874	\$3,874	0%
Water - TAMS	\$0	\$0	\$0	\$302	\$302	0%
Sewer - TAMS	\$0	\$0	\$0	\$1,824	\$1,824	0%
Gas for Heat - Middle School	\$0	\$0	\$0	\$46,937	\$46,937	0%
Electricity Other Than Heat - Middle	\$0	\$0	\$0	\$85,075	\$85,075	0%
Water - Middle School	\$0	\$0	\$0	\$3,535	\$3,535	0%
Sewer - Middle School	\$0	\$0	\$0	\$13,854	\$13,854	0%
Gas for Heat - High School	\$0	\$0	\$0	\$65,695	\$65,695	0%
Electricity Other Than Heat - High S	\$0	\$0	\$0	\$161,808	\$161,808	0%
Water - High School	\$0	\$0	\$0	\$10,047	\$10,047	0%
Sewer - High School	\$0	\$0	\$0	\$15,495	\$15,495	0%
Property Services-Sites	\$45,000	\$45,000	\$84,591	\$45,000	\$0	0%
Property Services - Bldgs	\$34,725	\$34,725	\$58,418	\$34,725	\$0	0%
Gas for Heat - Bldgs	\$253,000	\$253,000	\$120,845	\$14,452	(\$238,548)	-94%
Electricity Other than Heat - Bldgs	\$406,000	\$406,000	\$359,497	\$21,076	(\$384,924)	-95%
Water - Bldgs	\$39,000	\$39,000	\$35,505	\$2,000	(\$37,000)	-95%
Sewerage - Bldgs	\$66,000	\$66,000	\$57,099	\$1,812	(\$64,188)	-97%
Employee Travel - Operation	\$750	\$750	\$1,185	\$750	\$0	0%
Communication - Telephone	\$37,500	\$37,500	\$40,277	\$37,500	\$0	0%
CESA payment	\$9,608	\$9,608	\$16,329	\$9,896	\$288	3%
General Supplies - Sites	\$15,500	\$15,500	\$35,012	\$15,500	\$0	0%
General Supplies - Buildings	\$96,300	\$96,300	\$92,586	\$96,300	\$0	0%
Non-Capital Equip - Operation	\$7,500	\$7,500	\$6,652	\$7,500	\$0	0%
Equipment Components - Operator	\$6,000	\$6,000	\$10,949	\$6,000	\$0	0%
Equip/Depreciated			\$15,100		\$0	0%
	\$1,016,883	\$1,016,883	\$934,274	\$1,017,171	\$288	\$0

Construction							\$1,256,355
Description	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Difference	Percent Change	Explanation
Property Services - Construction	\$561,627	\$628,613	\$820,513	\$1,172,586	\$543,972	87%	Additional Dollars for B&G Projects Increased Dollars for ACT 32 Project
Property Services - Construction Sp	\$979,211	\$979,211	\$979,211	\$0	(\$979,211)	-100%	
	\$1,540,838	\$1,607,824	\$1,799,724	\$1,172,586	(\$435,239)	-27%	

Maintenance							\$243,945
Description	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Difference	Percent Change	Explanation
Property Services Sites	\$0	\$0	\$0	\$19,500	\$19,500	0%	
Property Services-Bldg	\$61,200	\$61,200	\$108,915	\$38,500	(\$22,700)	-37%	
Property Services - HVAC Contract	\$48,000	\$48,000	\$29,489	\$48,000	\$0	0%	
Property Services-Bldg - Electrical	\$60,000	\$60,000	\$25,641	\$60,000	\$0	0%	
PS HVAC Maintenance	\$30,000	\$30,000	\$61,703	\$30,000	\$0	0%	
Emplee Travel - Direction of Mainte	\$500	\$500	\$74	\$500	\$0	0%	
General Supplies - Bldgs	\$19,125	\$19,125	\$47,428	\$20,345	\$1,220	6%	
General Supplies - Plumbing	\$6,000	\$6,000	\$7,494	\$6,000	\$0	0%	
General Supplies - Electrical	\$17,000	\$17,000	\$19,845	\$17,000	\$0	0%	
Equipment Components - Maintena	\$3,000	\$3,000	\$0	\$3,000	\$0	0%	
Equip Rental - Other Equipment	\$1,000	\$1,000	\$733	\$1,000	\$0	0%	
Dues & Fees Maintenance	\$100	\$100	\$545	\$100	\$0	0%	
	\$245,925	\$245,925	\$301,867	\$243,945	(\$1,980)	-1%	

District Wide Programs							\$4,844,140
Description	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Difference	Percent Change	Explanation
Personal Services - Fitness Center	\$3,000	\$3,000	\$5,711	\$3,000	\$0	0%	
Purchased Service - School Security	\$74,640	\$74,640	\$74,640	\$74,640	\$0	0%	
PS - District Wide	\$10,000	\$10,000	\$10,188	\$16,700	\$6,700	67%	
Employee Travel-Instructional Staff Travel	\$35,000	\$35,000	\$3,815	\$35,000	\$0	0%	
Non-Open Enrollment Tuition Expense	\$185,938	\$155,000	\$98,701	\$153,160	(\$1,840)	-1%	
General Tuition - Open Enrollment	\$858,524	\$813,636	\$798,773	\$920,893	\$107,257	13%	
CESA Payment - Instructional Staff	\$0	\$0	\$13,678	\$0	\$0	0%	
Payment to CESA - District Wide Program	\$20,351	\$20,351	\$38,833	\$36,633	\$16,282	80%	
General Tuition UW Systems/Challenger	\$15,000	\$15,000	\$7,055	\$18,000	\$3,000	20%	
Private School Vouchers	\$80,000	\$0	\$0	\$0	\$0	0%	
General Tuition - Payment to WTCES	\$0	\$0	\$0	\$10,000	\$10,000	0%	
Supplies - Summer Remedial	\$0	\$0	\$0	\$1,080	\$1,080	0%	
General Supplies - Enrichment Classes	\$15,520	\$15,520	\$15,520		(\$15,520)	-100%	
Supplies - Fitness Center	\$500	\$500	\$0	\$500	\$0	0%	
General Supplies - District Wide	\$21,800	\$21,800	\$21,800	\$21,800	\$0	0%	
Non-Capital Equip - District Wide	\$0	\$0	\$80,000	\$0	\$0	0%	
Equipment - Group Depreciation	\$0	\$0	\$40,493	\$0	\$0	0%	
Equipment Replacement Group Depreciation	\$0	\$0	\$19,625	\$0	\$0	0%	
Equipment Rental - District Wide	\$71,000	\$71,000	\$84,287	\$80,000	\$4,000	13%	
Transfer to Special Education Fund	\$3,359,732	\$3,261,896	\$3,459,128	\$3,416,349	\$154,453	5%	
	\$4,789,454	\$4,535,793	\$4,823,335	\$4,844,145	\$308,352	7%	

District Wide AV							\$30,523
Description	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Difference	Percent Change	Explanation
Maintenance-Instructional Equipment	\$700	\$700	\$700	\$598	(\$102)	-15%	
Maintenance-Other Equipment	\$2,300	\$2,300	\$14,890	\$5,549	\$3,249	141%	
General Supplies - AV	\$9,000	\$9,000	\$9,186	\$6,417	(\$2,583)	-29%	
Non-Capital Equip - AV	\$18,000	\$18,000	\$68,623	\$17,959	(\$41)	0%	
	\$30,000	\$30,000	\$93,399	\$30,523	\$523	2%	

Curriculum							\$258,805
Description	Budget Beginning Budget 2017-2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018-2019	Budget Difference	Percent Change	Explanation
Personal Services-Curriculum Development	\$0	\$0	\$1,764	\$1,800	\$1,800	0%	Curriculum Purchase Completed
PS-Evaluation-Central Services	\$1,200	\$1,200	\$0	\$1,200	\$0	0%	
Employee Travel-Direction of Improvement	\$3,000	\$3,000	\$3,288	\$3,500	\$500	17%	
General Supplies - English Language	\$5,000	\$5,000	\$0	\$3,000	(\$2,000)	-40%	
General Supplies - Mathematics	\$5,000	\$5,000	\$0	\$3,000	(\$2,000)	-40%	
General Supplies - Science	\$5,000	\$5,000	\$0	\$3,000	(\$2,000)	-40%	
General Supplies - Curriculum	\$5,000	\$5,000	\$3,904	\$5,200	\$200	4%	
Software - Curriculum District Wide	\$74,000	\$98,000	\$95,421	\$104,000	\$6,000	6%	
Non Capital Equipment	\$0	\$0	\$4,555	\$0	\$0	0%	
Textbooks-Regular Curriculum	\$178,500	\$194,500	\$249,028	\$123,105	(\$71,395)	-37%	
Textbooks Replacement	\$10,000	\$10,000	\$0	\$10,000	\$0	0%	
Dues Fees - Curriculum	\$1,000	\$1,000	\$839	\$1,000	\$0	0%	
	\$287,700	\$327,700	\$358,800	\$258,805	(\$68,895)	-21%	

Technology							\$540,000
Description	Budget Beginning Budget 2017-2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018-2019	Budget Difference	Percent Change	Explanation
Maintenance-Instructional Equipment	\$5,000	\$5,000	\$1,500	\$5,000	\$0	0%	Reduction in Needs
PS - Computer Technology	\$19,000	\$19,000	\$28,754	\$18,000	(\$1,000)	-5%	
Employee Travel - Computer Technology	\$10,000	\$10,000	\$2,056	\$5,000	(\$5,000)	-50%	
Communications - Network Phone System	\$94,000	\$94,000	\$68,492	\$79,400	(\$14,600)	-16%	
General Supplies - Computer Technology	\$156	\$156	\$195		(\$156)	-100%	
Instructional Software			\$7,996		\$0	#DIV/0!	
Non-Capital Objects-Business Administration	\$3,500	\$3,500	\$3,500	\$4,200	\$700	20%	
Equip Components-Computer Technology	\$4,000	\$4,000	\$23,052	\$6,000	\$2,000	50%	
Non Instructional Computer Software	\$54,795	\$54,795	\$64,987	\$68,495	\$13,700	25%	
Equipment/Vehicles Group Depreciation	\$268,864	\$392,544	\$447,464	\$353,905	(\$38,639)	-10%	
	\$459,315	\$582,995	\$647,995	\$540,000	(\$42,995)	-7%	

Talented & Gifted							\$3,350
Description	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Difference	Percent Change	Explanation
General Supplies - Gifted & Ta	\$3,350	\$3,350	\$976	\$3,350	\$0	0%	
	\$3,350	\$3,350	\$1,491	\$3,350	▲\$0	0%	

Wellness							\$0
Description	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Difference	Percent Change	Explanation
General Supplies - Wellness			\$0	\$0	\$0	0%	
			\$0	\$0	▲\$0	0%	

4 Year Old Kindergarten							\$119,569
Description	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Difference	Percent Change	Explanation
Personal Services - 4K	\$111,468	\$111,468	\$107,517	\$118,069	\$6,601	6%	
Emplee Travel - 4K	\$2,500	\$2,500	\$1,349	\$1,500	(\$1,000)	-40%	
Postage - 4K	\$0	\$0	\$7	\$0	\$0	0%	
	\$113,968	\$113,968	\$108,873	\$119,569	▲\$5,601	5%	

Native American Education							\$2,500
Description	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018- 2019	Budget Difference	Percent Change	Explanation
Personal Services - Native America	\$0	\$0	\$800	\$0	\$0	0%	
Emplee Travel - Native American Di	\$1,500	\$1,500	\$837	\$1,500	\$0	0%	New Budget Item
Native American Supplies	\$1,000	\$1,000	\$0	\$1,000	\$0	0%	
	\$2,500	\$2,500	\$1,637	\$2,500	▲\$0	0%	

Districtwide Reading							\$0
Description	Budget	Budget Beginning Budget 2017- 2018	Budget October 24, 2017	Budget April, 2018	Budget Beginning Budget 2018-2019	Percent Change	Explanation
General Supplies - District Reading	\$0	\$0	\$0	\$0	\$0	0%	
	\$0	\$0	\$0	\$0	\$0	\$0	

ISSUER COMMENT

22 June 2018

RATING

General Obligation (or GO Related) ¹

Aa3 No Outlook

Contacts

Amy Marks +1.312.706.9964
 Associate Lead Analyst
 amy.marks@moodys.com

Rachel Cortez +1.312.706.9956
 VP-Sr Credit Officer/Manager
 rachel.cortez@moodys.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 45,365 and a low population density of 50 people per square mile. The county's median family income is \$65,119 (2nd quartile) and the March 2018 unemployment rate was 2.8% (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 has a healthy credit position, and its Aa3 rating is equal to the US school districts median of Aa3. The notable credit factors include a negligible debt burden, a mid-ranged pension liability and a slightly below average wealth and income profile, a moderate tax base and a satisfactory financial position.

Debt and Pensions: The district's debt burden is negligible and is quite favorable with respect to the assigned rating of Aa3. The net direct debt to full value (0%) is well below the US median, and decreased modestly between 2013 and 2017. Furthermore, Tomah Area SD has a mid-ranged pension liability and is roughly aligned with its Aa3 rating. The Moody's-adjusted net pension liability to operating revenues (0.84x) is lower than the US median.

Economy and Tax Base: The economy and tax base of the district are fairly strong and are aligned with the assigned rating of Aa3. The full value per capita (\$81,943) is consistent with the US median. Also, the median family income equals 96.3% of the US level. Lastly, Tomah Area SD's total full value (\$1.7 billion) is consistent with other school districts we rate nationwide.

Finances: The financial position of the district is satisfactory and is unfavorable with its Aa3 rating. The cash balance as a percent of operating revenues (6.4%) is far inferior to the US median. In addition, the fund balance as a percent of operating revenues (13.4%) is weaker than the US median.

Management and Governance: Wisconsin school districts have an Institutional Framework score ³ of Aa, which is high compared to the nation. Institutional Framework scores measure a sector's legal ability to increase revenues and decrease expenditures. 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. While state aid has been reduced in recent years, Act 10 legislation provides school districts with considerable expenditure flexibility as it curbs the bargaining

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

Sector Trends - Wisconsin School Districts

Wisconsin school districts face a stable operating environment as per-pupil revenue remains unchanged for fiscal 2017. While per-pupil revenue remains flat, the revenue composition may shift, with more revenue from state aid and less revenue from property taxes. The state's 2015-17 budget expands school voucher programs by phasing out a limit on the number of participants. School districts with competition from charter schools may experience financial pressure, as enrollment is a key determinant of operating revenue. Most Wisconsin school districts, however, do not face significant charter school competition.

EXHIBIT 1

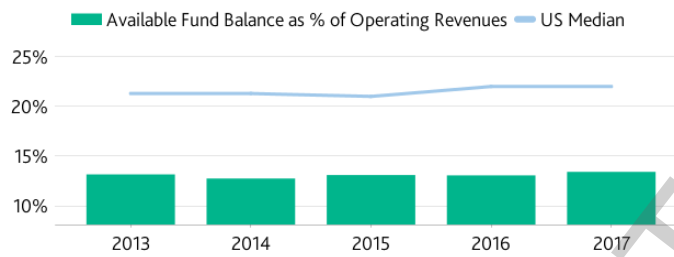
Key Indicators 4.5 Tomah Area SD

	2013	2014	2015	2016	2017	US Median	Credit Trend
Economy / Tax Base							
Total Full Value	\$1,472M	\$1,551M	\$1,597M	\$1,636M	\$1,690M	\$1,906M	Improved
Full Value Per Capita	\$71,010	\$74,626	\$76,495	\$79,308	\$81,943	\$84,623	Improved
Median Family Income (% of US Median)	96%	95%	96%	96%	96%	102%	Stable
Finances							
Available Fund Balance as % of Operating Revenues	13.2%	12.8%	13.1%	13.1%	13.4%	22.0%	Stable
Net Cash Balance as % of Operating Revenues	6.9%	5.3%	6.1%	5.0%	6.4%	26.8%	Stable
Debt / Pensions							
Net Direct Debt / Full Value	0.3%	0.2%	0.1%	0.0%	0.0%	1.5%	Stable
Net Direct Debt / Operating Revenues	0.15x	0.09x	0.04x	0.02x	0.01x	0.71x	Stable
Moody's-adjusted Net Pension Liability (3-yr average) to Full Value	1.0%	1.3%	1.7%	1.6%	1.8%	2.9%	Weakened
Moody's-adjusted Net Pension Liability (3-yr average) to Operating Revenues	0.45x	0.57x	0.76x	0.75x	0.84x	1.42x	Stable
	2013	2014	2015	2016	2017	US Median	
Debt and Financial Data							
Population	20,733	20,794	20,889	20,633	20,633	N/A	
Available Fund Balance (\$000s)	\$4,477	\$4,488	\$4,564	\$4,490	\$4,777	\$8,985	
Net Cash Balance (\$000s)	\$2,349	\$1,875	\$2,131	\$1,723	\$2,283	\$10,862	
Operating Revenues (\$000s)	\$34,012	\$35,201	\$34,847	\$34,369	\$35,600	\$41,251	
Net Direct Debt (\$000s)	\$4,950	\$3,135	\$1,405	\$815	\$200	\$28,020	
Moody's Adjusted Net Pension Liability (3-yr average) (\$000s)	\$15,437	\$20,211	\$26,485	\$25,835	\$29,867	\$55,897	

Source: Moody's Investors Service

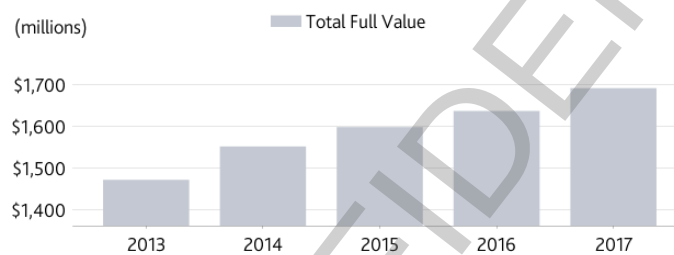
This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on www.moody's.com for the most updated credit rating action information and rating history.

EXHIBIT 2

Available fund balance as a percent of operating revenues increased from 2013 to 2017

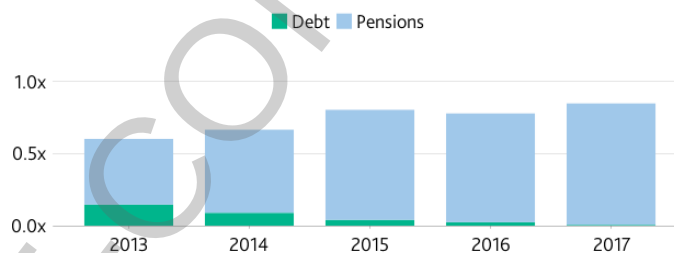
Source: Issuer financial statements; Moody's Investors Service

EXHIBIT 3

Full value of the property tax base increased from 2013 to 2017

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 relatively stable from 2013 to 2017

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 - Property values key to stability, but pension burdens remain a challenge \(March 2018\)](#) which is available on Moodys.com. The medians presented here are based on the key metrics outlined in Moody's GO methodology and the associated scorecard.

© 2018 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. 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 SUCH 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 appraisal and rating services rendered by it fees ranging from \$1,500 to approximately \$2,500,000. 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.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. It would be reckless and inappropriate for retail investors to use MOODY'S credit ratings or publications when making an investment decision. If in doubt you should contact your financial or other professional adviser.

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 appraisal and rating services rendered by it fees ranging from JPY200,000 to approximately JPY350,000,000.

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

CLIENT SERVICES

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

DRAFT-CONFIDENTIAL

Future Financial Issues Facing the Tomah Area School District

1. 2019-20/2020-21 State Budget
 - 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 2018/19
 - a. ??????
5. Economy
 - a. Local Economy
 - b. State Economy

**TOMAH AREA SCHOOL DISTRICT
TREASURER'S REPORT - 2017-2018**

GENERAL FUND - 10

Revenues & Other Financing Sources

Operating Transfer In	\$ -
Local Sources	\$ 13,404,997.66
Inter-District	\$ 396,332.37
Intermediate	\$ 11,902.94
State	\$ 19,745,998.90
Federal	\$ 955,591.23
Other	\$ 247,469.55

TOTAL \$ 34,762,292.65

Restricted Fund Balance	\$ -
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ 4,481,819.13
Beginning Equity Fund Balance	\$ 4,481,819.13

Change in Fund Balance

Restricted Fund Balance	\$ -
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ 50,000.00
Net Change in Fund Balance	\$ 50,000.00

Restricted Fund Balance	\$ -
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ 4,531,819.13
Ending Equity Fund Balance	\$ 4,531,819.13

Expenditures & Other Financing Uses

Instruction	\$ 16,771,912.56
Support	\$ 13,406,968.21
Interfund Transfer to Fund 27	\$ 3,343,083.36
Interfund Transfer to Fund 46	\$ 118,939.74
Non-Program Transactions	\$ 1,071,388.78

TOTAL \$ 34,712,292.65

EXPENDABLE AND NON EXPENDABLE GIFTS - 21

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 55,279.84

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 39,805.96

*Beginning Fund Balance	\$ 85,285.50
Difference	\$ 15,473.88
*Ending Fund Balance	\$ 100,759.38

SPECIAL EDUCATION - 27

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 5,226,403.63

Expenditures & Other Financing Uses

Instruction	\$ 4,032,536.51
Support	\$ 1,002,464.75
Non Program Transactions	\$ 191,402.37

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 5,226,403.63

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

NATIVE AMERICAN - 29

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	29,079.00
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	29,079.00

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

DEBT SERVICE FUND - 30

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	1,221.71
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	208,500.00

*Beginning Fund Balance	\$	295,344.19
Difference	<u>\$</u>	<u>(207,278.29)</u>
*Ending Fund Balance	\$	88,065.90

LONG TERM CAPITAL IMPROVEMENTS FUND - 46

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	119,052.25
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	-

*Beginning Fund Balance	\$	25,021.48
Difference	<u>\$</u>	<u>119,052.25</u>
*Ending Fund Balance	\$	144,073.73

FOOD SERVICE FUND - 50

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	1,522,148.62
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	1,496,978.17

*Beginning Fund Balance	\$	30,970.39
Difference	<u>\$</u>	<u>25,170.45</u>
*Ending Fund Balance	\$	56,140.84

EXPENDABLE & NON-EXPENDABLE TRUSTS - FUND 72

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	19,547.51
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	32,732.00

*Beginning Fund Balance	\$	417,672.68
Difference	\$	<u>(13,184.49)</u>
*Ending Fund Balance	\$	404,488.19

EMPLOYEE TRUST FUND - FUND 73

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	1,314,267.30
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	1,280,634.94

*Beginning Fund Balance	\$	570,996.61
Difference	\$	<u>33,632.36</u>
*Ending Fund Balance	\$	604,628.97

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

AGENDA

ANNUAL SCHOOL DISTRICT MEETING

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

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

1. Call Meeting to Order- Done by President
2. Elect a Chairperson
3. Approval of Minutes of 2017 Annual Meeting
4. Treasurer's Report: 2017-18 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. 2019-20 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 28, 2017, 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 7:31 p.m. on Monday, August 28, 2017.

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 7:31 p.m.

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 voice vote. All ayes, the motion carried.

3. Approval of Minutes of 2016 Annual Meeting

Brian Hennessey assumed the chair. A motion was made by Paul Skofronick and seconded by Nancy McCoy to approve the minutes as presented in the Annual Report. The motion carried on a voice vote. All ayes, the motion carried.

4. Treasurer's Report: 2016-17 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.

5. Fund 73 Reporting

Mr. Gaarder reviewed Fund 73 accounts as follows: Revenues \$1,467,296.88; expenses \$1,541,920.81; and investment return of \$10,847.87. The current amount invested in the trust is \$570,996.61. Mr. Gaarder reported that Mid America Administrative and Retirement Solutions, Inc. is the investment manager for the trust.

6. Vote on Furnishing School Meals

A motion was made by Jack Habelman and seconded by Robert Joyce to continue to operate the school meal program. The motion carried on a voice vote. All ayes, the motion carried.

7. Vote on Use of Free Textbooks

A motion was made by Steve Buss and seconded by Robert Joyce to continue to provide free textbooks for District students. The motion carried on a voice vote. All ayes, the motion carried.

8. Vote on Salaries of School Board Members

A motion was made by John McMullen and seconded by Nancy McCoy to continue Board Members' salaries at \$2,600 per year. The motion failed on a hand vote of 5 aye votes and 7 nay votes. A second motion was made by Tim Gnewikow and seconded by Scott Hurd to increase Board Members' salaries to \$2,700 per year. The motion carried on a hand vote of 12 aye votes and 0 nay votes. The motion carried.

9. New Business

A. 2018-19 Budget Preview

Mr. Gaarder was unable to present budget estimates due to not having needed information. The biennium budget for 2017-19 has not yet been passed by the legislature. Mr. Gaarder did share a recent copy of omnibus bill for school funding which will be voted on in the future.

B. Communication with the Public

No communication items were brought forward.

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 \$13,466,491 as presented. The Annual Meeting has authority to set the levy. The motion carried on a voice vote. All ayes, the motion carried.

11. Set Next Annual Meeting Date

A motion was made by Nancy McCoy and seconded by Nicki Pope to hold the Annual Meeting on August 27, 2018, at 7:30 p.m. The Annual Budget Meeting will begin at 7:00 p.m. The motion carried on a voice vote. All ayes, the motion carried.

12. Adjournment

A motion was made by Scott Hurd and seconded by Jack Habelman to adjourn the Annual Meeting. The motion carried on a voice vote. All ayes, the motion carried. The meeting adjourned at 7:49 p.m.



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