

TOMAH AREA SCHOOL DISTRICT



ANNUAL REPORT

TOMAH HIGH SCHOOL CAFETERIA

August 22, 2016

Budget Meeting: 7:00 p.m.

Annual Meeting: 7:30 p.m.

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ELECTORS OF THE TOMAH AREA SCHOOL DISTRICT:

The 2016-2017 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
Nancy McCoy	Vice President
Gary R. Grovesteen	Clerk
Debra Buswell	Treasurer
Pam Buchda	Director
Aaron Lueck	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 22, 2016, 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 2016-2017 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.

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AGENDA

ANNUAL SCHOOL DISTRICT MEETING

Monday, August 22, 2016, 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 2015 Annual Meeting
4. Treasurer's Report: 2015-16 Fiscal Year
5. Fund 73 Reporting
6. Authorize the Acquisition of Real Estate from the Village of Oakdale
7. Vote on Furnishing School Meals
8. Vote on Use of Free Textbooks
9. Vote on Salaries of School Board Members
10. New Business
 - A. 2017-18 Budget Preview
 - B. Communication with the Public
11. Levy a School Tax for the Ensuing Year
12. Set Next Annual Meeting Date
13. 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

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129 West Clifton Street

Tomah, WI 54660-2507

ANNUAL BUDGET HEARING

Monday, August 24, 2015, 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 McMullen at 7:00 p.m. on Monday, August 24, 2015.

1. Call Meeting to Order

The Annual Budget Meeting of the Tomah Area School District was called to order by President McMullen at 7:00 p.m. on Monday, August 24, 2015.

2. Review of Proposed 2015-2016 Budget

Business Manager Greg Gaarder reviewed the proposed 2015-16 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 to adjourn the meeting at 7:30 p.m. was made. Motion made by Hennessey, seconded by Sherwood. All ayes, the motion carried.



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

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ANNUAL SCHOOL DISTRICT MEETING

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The meeting was called to order by President McMullen at 7:30 p.m. on Monday, August 24, 2015.

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 John McMullen at 7:30 p.m. President McMullen introduced all the Board members and Mrs. Zahrt and Mr. Gaarder. He also established the ground rules of the meeting: 1) If making a motion or a second, please identify yourself; 2) Hand votes will be used; and 3) Under Communication with the Public, please identify yourself and where you are from.

2. Elect a Chairperson

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

3. Approval of Minutes of 2014 Annual Meeting

Mr. McMullen assumed the chair. A motion was made by Barb Sullivan and seconded by Pat Reis to approve the minutes as presented in the Annual Report. The motion carried on a voice vote.

4. Treasurer's Report: 2014-15 Fiscal Year

The Treasurer's Report was not read since it is printed in detail in the District's Annual Report. Mr. Gaarder did refer to the report on pages 8-10 in the Annual Report. A motion was made by John Habelman and seconded by Paul Skofronick to approve the Treasurer's Report as printed. The motion carried on a hand vote.

5. Fund 73 Reporting

Mr. Gaarder reviewed the Fund 73 accounts as follows: Revenues \$1,661,099 and Expenses \$1,503,856. The current amount invested in the Employee Trust Fund is \$556,729.56. A motion was made by Al Stevens and seconded by Steve Buss to approve the Fund 73 accounts as printed. The motion carried on a hand vote.

6. Authorize Sale of School Property

Mr. McMullen reported that due to changes in state law with 2015 Act 55, the authorization of the sale of surplus school property is no longer required at the Annual Meeting. We will vote on this tonight but this item will not appear on future Annual Meeting agendas. A motion was made by Pat Reis and seconded by Renee Stroh to authorize the Board to sell surplus school property. The motion carried on a hand vote.

7. Vote on Furnishing School Meals

A motion was made by Tammy Hewuse and seconded by Tim Gnewikow to continue to operate the school meal program. The motion carried on a hand vote.

8. Vote on Use of Free Textbooks

A motion was made by Peggy Chapman and seconded by John Habelman to continue to provide free textbooks for District students. Barb Sullivan asked for clarification in regard to on-line textbooks. These will also be free of charge. The motion carried on a hand vote.

9. Vote on Salaries of School Board Members

Board member salaries were increased to \$2600 per year at the 2013 Annual Meeting. A motion was made by Al Stevens and seconded by Linda Mattison to continue Board Members' salary at \$2600 per year. The motion carried on a hand vote.

10. New Business

A. Update on District Building and Maintenance Projects

Mr. Gaarder shared a listing of projects completed during the 2014-15 school year. A major project was the Miller Playground which would not have been possible without the efforts of the Miller PTO. Tammy Hewuse commented that she is very proud of how our buildings look. Peggy Chapman commented on the great job of the summer cleaning crew.

B. 2015 School District Community Survey Results

A copy the School District Community Survey results were available and Mrs. Zahrtre highlighted insights from the survey based on review by the administrative team and Board of Education.

C. 2016-17 Budget Preview

Mr. Gaarder presented the District Budget Forecasting estimates through Fiscal Year 2020. Budget deficits will continue to increase if enrollment does not stabilize or increase. Estimates project deficits to rise to over \$2 million over the next five years. Mr. Gaarder indicated that the estimates are based on a 1-1.5% increase in salaries and an 8% insurance increase.

D. Communication with the Public

Mr. McMullen asked for comments and communication from those in attendance. Topics which were brought up included LANAG lesson plan development, concern that the public doesn't think the District needs additional funds due to being able to get by without passing the last referendum, how grants and the work of parents have made projects like the Miller Playground and Montessori education possible, whether School to Work programs are still being successful, and the suggestion to use some texting apps to get information out to the public.

11. Levy a School Tax for the Ensuing Year

A motion was made by Bill Paris and seconded by Paul Skofronick to set the levy as presented at \$12,918,763 of which \$600,000 is for Act 32 Energy Exemption projects. The Annual Meeting voters have the authority to set the levy. The motion carried on a hand vote. Mr. McMullen then reviewed the Board's authority to modify and set the levy as per state statute.

12. Set Next Annual Meeting Date

A motion was made by Nancy McCoy and seconded by Brian Hennessey to hold the 2016 Annual Meeting on August 22, 2016, at 7:30 p.m. The Annual Budget Meeting will begin at 7:00 p.m. The motion carried on a hand vote.

13. Adjournment

A motion was made by Debbie Buswell and seconded by Jan Sherwood to adjourn the Annual Meeting. The motion carried on a hand vote. The meeting adjourned at 8:42 p.m.


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

**TOMAH AREA SCHOOL DISTRICT
TREASURER'S REPORT - 2015-2016**

GENERAL FUND - 10

Revenues & Other Financing Sources

Operating Transfer In	\$ -
Local Sources	\$ 12,722,270.11
Inter-District	\$ 301,969.39
Intermediate	\$ 4,313.74
State	\$ 17,656,657.87
Federal	\$ 1,140,916.30
Other	\$ 124,380.11

TOTAL \$ 31,950,507.52

Restricted Fund Balance	\$ 294,174.75
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ 4,219,136.72
Beginning Equity Fund Balance	\$ 4,513,311.47

Change in Fund Balance

Restricted Fund Balance	\$ (294,174.75)
Assigned Fund Balance	\$ 257,070.03
Unassigned Fund Balance	\$ (801.25)
Net Change in Fund Balance	\$ (37,905.97)

Restricted Fund Balance	\$ -
Assigned Fund Balance	\$ 257,070.03
Unassigned Fund Balance	\$ 4,218,335.47
Ending Equity Fund Balance	\$ 4,475,405.50

Expenditures & Other Financing Uses

Instruction	\$ 16,227,868.99
Support	\$ 12,148,705.95
Interfund Transfer to Fund 27	\$ 2,799,565.04
Interfund Transfer to Fund 46	\$ 5,000.00
Non-Program Transactions	\$ 807,273.51

TOTAL \$ 31,988,413.49

EXPENDABLE AND NON EXPENDABLE GIFTS - 21

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 79,450.48

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 99,008.96

*Beginning Fund Balance	\$ 105,767.79
Difference	\$ (19,558.48)
*Ending Fund Balance	\$ 86,209.31

SPECIAL EDUCATION - 27

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 4,582,846.13

Expenditures & Other Financing Uses

Instruction	\$ 3,338,647.93
Support	\$ 975,533.89
Non Program Transactions	\$ 268,664.31

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 4,582,846.13

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

NATIVE AMERICAN - 29

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	24,163.00
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	24,163.00

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

DEBT SERVICE FUND - 30

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	638,429.25
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	673,726.25

*Beginning Fund Balance	\$	345,156.00
Difference	<u>\$</u>	<u>(35,297.00)</u>
*Ending Fund Balance	\$	309,859.00

LONG TERM CAPITAL IMPROVEMENTS FUND - 46

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	5,000.00
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	-

*Beginning Fund Balance	\$	-
Difference	<u>\$</u>	<u>5,000.00</u>
*Ending Fund Balance	\$	5,000.00

FOOD SERVICE FUND - 50

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	1,514,793.21
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	1,481,464.09

*Beginning Fund Balance	\$	-
Difference	<u>\$</u>	<u>33,329.12</u>
*Ending Fund Balance	\$	33,329.12

EXPENDABLE & NON-EXPENDABLE TRUSTS - FUND 72

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	159,975.42
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	23,250.00

*Beginning Fund Balance	\$	274,593.26
Difference	\$	<u>136,725.42</u>
*Ending Fund Balance	\$	411,318.68

EMPLOYEE TRUST FUND - FUND 73

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	1,607,501.18
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	1,520,625.59

*Beginning Fund Balance	\$	558,744.97
Difference	\$	<u>86,875.59</u>
*Ending Fund Balance	\$	645,620.56

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.

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

Date: July 2016

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 2016-17			
GENERAL FUND (FUND 10)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
Beginning Fund Balance (Account 930 000)	4,369,000.97	4,513,311.47	4,475,405.50
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	294,174.75	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	257,070.03	257,070.03
Ending Fund Balance, Unassigned (Acct. 939 000)	4,219,136.72	4,218,335.47	4,218,335.47
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	4,513,311.47	4,475,405.50	4,475,405.50
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	10,928,416.80	12,560,577.37	12,839,103.00
240 Payments for Services	56,041.84	53,752.90	43,000.00
260 Non-Capital Sales	36,172.37	19,634.50	28,300.00
270 School Activity Income	55,534.48	71,524.27	56,000.00
280 Interest on Investments	2,729.20	3,173.18	3,200.00
290 Other Revenue, Local Sources	14,955.00	13,607.89	27,145.00
Subtotal Local Sources	11,093,849.69	12,722,270.11	12,996,748.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	5,320.87	0.00
340 Payments for Services	244,241.58	296,648.52	399,817.00
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	244,241.58	301,969.39	399,817.00
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	6,677.00	4,313.74	6,152.00
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	6,677.00	4,313.74	6,152.00
State Sources			
610 State Aid -- Categorical	801,130.96	815,622.23	1,071,750.00
620 State Aid -- General	17,401,188.00	16,706,046.00	16,991,709.00
630 DPI Special Project Grants	54,830.00	44,069.07	0.00
640 Payments for Services	18,347.00	22,532.00	20,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	16,072.32	11,255.83	10,000.00
690 Other Revenue	84,344.17	57,132.74	33,606.00
Subtotal State Sources	18,375,912.45	17,656,657.87	18,127,065.00

Federal Sources			
710 Federal Aid - Categorical	30,055.00	28,589.00	28,673.00
720 Impact Aid	134,071.41	125,378.80	135,000.00
730 DPI Special Project Grants	268,392.42	176,930.10	153,701.00
750 IASA Grants	669,728.36	661,153.18	827,962.00
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	207,255.00	148,865.22	51,494.42
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	1,309,502.19	1,140,916.30	1,196,830.42
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	11,923.30	3,415.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	11,923.30	3,415.00	0.00
Other Revenues			
960 Adjustments	13,125.84	23,365.82	15,000.00
970 Refund of Disbursement	136,465.50	95,054.33	78,000.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	2,369.96	2,544.96	6,000.00
Subtotal Other Revenues	151,961.30	120,965.11	99,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	31,194,067.51	31,950,507.52	32,825,612.42
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	6,984,501.49	6,837,586.23	7,436,250.48
120 000 Regular Curriculum	7,259,471.21	7,315,259.94	7,450,180.00
130 000 Vocational Curriculum	800,802.43	741,842.90	754,008.71
140 000 Physical Curriculum	832,601.50	816,646.81	808,156.26
160 000 Co-Curricular Activities	481,934.85	498,952.86	520,713.86
170 000 Other Special Needs	18,777.11	17,580.25	17,729.62
Subtotal Instruction	16,378,088.59	16,227,868.99	16,987,038.93
Support Sources			
210 000 Pupil Services	739,264.95	727,050.90	722,401.17
220 000 Instructional Staff Services	1,166,806.82	1,189,550.94	1,049,899.50
230 000 General Administration	345,430.87	351,591.26	343,328.61
240 000 School Building Administration	1,408,678.97	1,406,173.81	1,448,999.78
250 000 Business Administration	5,711,929.99	6,672,642.65	5,883,532.84
260 000 Central Services	511,592.16	543,923.53	639,405.35
270 000 Insurance & Judgments	323,636.54	278,018.94	285,985.00
280 000 Debt Services	9,592.90	16,508.30	10,000.00
290 000 Other Support Services	825,883.78	963,245.62	1,471,363.58
Subtotal Support Sources	11,042,816.98	12,148,705.95	11,854,915.83
Non-Program Transactions			
410 000 Inter-fund Transfers	2,825,672.07	2,804,565.04	2,875,191.25
430 000 Instructional Service Payments	797,510.34	789,445.38	1,106,466.41
490 000 Other Non-Program Transactions	5,669.03	17,828.13	2,000.00
Subtotal Non-Program Transactions	3,628,851.44	3,611,838.55	3,983,657.66
TOTAL EXPENDITURES & OTHER FINANCING USES	31,049,757.01	31,988,413.49	32,825,612.42

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)			
900 000 Beginning Fund Balance	86,636.80	105,768.11	86,209.63
900 000 Ending Fund Balance	105,768.11	86,209.63	86,209.63
REVENUES & OTHER FINANCING SOURCES	173,986.79	103,613.48	25,234.00
100 000 Instruction	43,362.58	31,165.43	0.00
200 000 Support Services	111,492.90	92,006.53	25,234.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	154,855.48	123,171.96	25,234.00

SPECIAL EDUCATION FUND (FUND 27)	Audited 2014-15	Unaudited 2015-16	Budget 2016-17
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	2,808,002.33	2,799,565.04	2,871,841.33
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
<i>Other School Districts Within Wisconsin</i>			
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
<i>Other School Districts Outside Wisconsin</i>			
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
<i>Intermediate Sources</i>			
510 Transit of Aids	16,648.37	19,328.88	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	16,648.37	19,328.88	3,000.00
<i>State Sources</i>			
610 State Aid -- Categorical	1,027,772.00	1,040,726.00	1,069,482.08
620 State Aid -- General	3,472.00	10,544.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	16,170.00	20,138.00	16,000.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	0.00	0.00	0.00
Subtotal State Sources	1,047,414.00	1,071,408.00	1,085,482.08
<i>Federal Sources</i>			
710 Federal Aid - Categorical	13,161.00	7,171.00	12,000.00
730 DPI Special Project Grants	570,558.88	571,803.06	654,364.00
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	130,656.85	113,570.15	115,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	714,376.73	692,544.21	781,364.00
<i>Other Financing Sources</i>		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	4,586,441.43	4,582,846.13	4,741,687.41
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	3,317,837.67	3,329,113.01	3,512,919.68
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	9,421.51	9,534.92	12,813.69
Subtotal Instruction	3,327,259.18	3,338,647.93	3,525,733.37
Support Sources			
210 000 Pupil Services	447,114.02	458,984.86	447,330.68
220 000 Instructional Staff Services	295,325.56	272,037.37	300,420.97
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	240,594.52	230,664.11	207,233.04
260 000 Central Services	14,231.90	13,847.55	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	997,266.00	975,533.89	969,984.69
Non-Program Transactions			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	261,916.25	268,664.31	245,969.35
490 000 Other Non-Program Transactions	0.00	0.00	0.00
Subtotal Non-Program Transactions	261,916.25	268,664.31	245,969.35
TOTAL EXPENDITURES & OTHER FINANCING USES	4,586,441.43	4,582,846.13	4,741,687.41
DEBT SERVICE FUND (FUNDS 38, 39)			
900 000 Beginning Fund Balance	362,875.32	345,156.00	309,859.00
900 000 ENDING FUND BALANCES	345,156.00	309,859.00	296,837.75
TOTAL REVENUES & OTHER FINANCING SOURCES	1,886,533.02	638,429.25	636,521.25
281 000 Long-Term Capital Debt	1,707,932.34	473,531.25	451,562.50
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	196,320.00	200,195.00	197,980.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,904,252.34	673,726.25	649,542.50
842 000 INDEBTEDNESS, END OF YEAR	1,405,000.00	0.00	0.00

CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)			
900 000 Beginning Fund Balance	0.00	0.00	5,000.00
900 000 Ending Fund Balance	0.00	5,000.00	5,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	5,000.00	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	0.00	0.00	33,329.12
900 000 ENDING FUND BALANCE	0.00	33,329.12	(0.00)
TOTAL REVENUES & OTHER FINANCING SOURCES	1,578,092.16	1,514,793.21	1,518,973.92
200 000 Support Services	1,578,092.16	1,481,464.09	1,552,303.04
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,578,092.16	1,481,464.09	1,552,303.04

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	0.00	0.00
100 000 Instruction	0.00	0.00	0.00
200 000 Support 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

**TOMAH AREA SCHOOL DISTRICT
RESUME OF DISTRICT INDEBTEDNESS - AS OF JUNE 30, 2016**

G.O. Refunding Bonds, Series 2007C

2016	Principal			Interest	\$	13,281.25		
2017	Principal	\$	425,000.00	Interest	\$	17,531.25		
2018	Principal	\$	200,000.00	Interest	\$	4,250.00		
		\$	625,000.00		\$	35,062.50	\$	660,062.50

Gen Obligation Refunding Bonds 6/22/2009

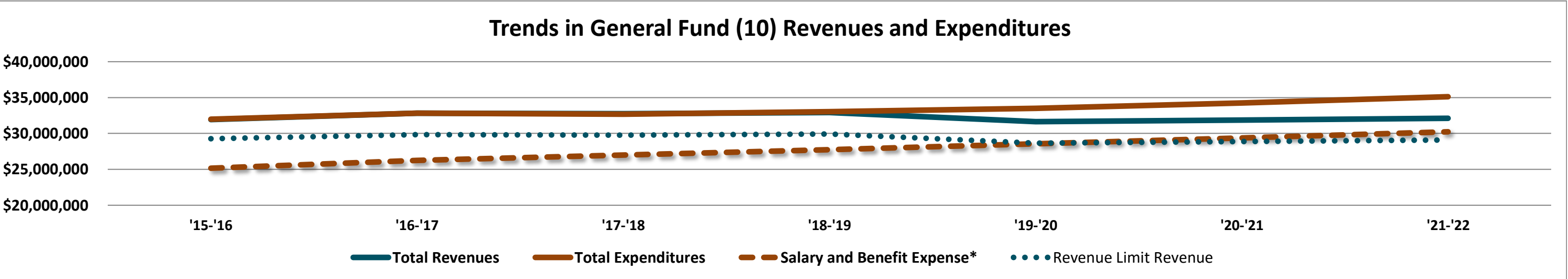
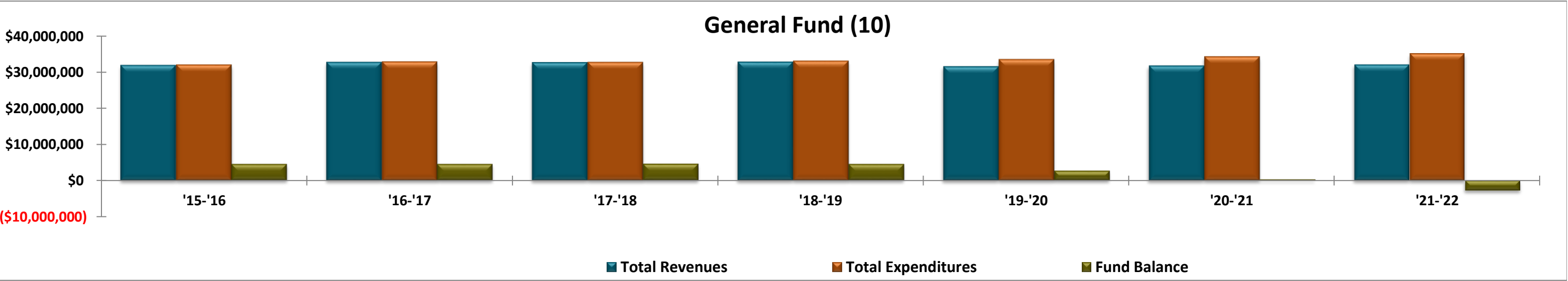
2016	Principal			Interest	\$	3,990.00		
2017	Principal	\$	190,000.00	Interest	\$	3,990.00		
		\$	190,000.00		\$	7,980.00	\$	197,980.00

SUB TOTAL	PRINCIPAL	\$	815,000.00	INTEREST	\$	43,042.50		
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TOTAL DISTRICT INDEBTEDNESS	\$	858,042.50						
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Tomah Area

Forecast Model Scenario:	Current Scenario						
	'15-'16	'16-'17	'17-'18	'18-'19	'19-'20	'20-'21	'21-'22
Sept Membership (FTE) Growth:	-0.97%	0.00%	0.00%	0.00%	0.00%	0.00%	0.00%
Per Pupil Increase:	\$0	\$0	\$75	\$75	\$75	\$75	\$75
Equalized Valuation Growth:	3.03%	2.00%	2.00%	2.00%	2.00%	2.00%	2.00%
Fund 10 Revenues	\$31,950,508	\$32,825,612	\$32,767,860	\$32,919,577	\$31,645,851	\$31,872,127	\$32,098,402
Fund 10 Expenditures	\$31,988,413	\$32,825,612	\$32,674,134	\$33,030,197	\$33,484,501	\$34,256,939	\$35,122,406
Surplus (Deficit)	(\$37,906)	\$0	\$93,726	(\$110,621)	(\$1,838,650)	(\$2,384,812)	(\$3,024,004)
Fund Balance	\$4,475,406	\$4,475,406	\$4,569,132	\$4,458,511	\$2,619,862	\$235,050	(\$2,788,954)
Fund Balance as % of Expenditures	13.99%	13.63%	13.98%	13.50%	7.82%	0.69%	-7.94%
Total School-Based Tax Levy	\$13,160,215	\$13,439,532	\$13,233,908	\$13,497,499	\$12,470,131	\$12,952,828	\$13,455,706
% change		2.12%	-1.53%	1.99%	-7.61%	3.87%	3.88%
Total Tax Rate per \$1,000 Equalized Valuation	\$8.51	\$8.52	\$8.22	\$8.22	\$7.45	\$7.58	\$7.72
% change		0.12%	-3.52%	0.00%	-9.37%	1.74%	1.85%
Non-Recurring Referendum \$	\$0	\$1,500,000	\$1,500,000	\$1,500,000	\$0	\$0	\$0
Recurring Referendum \$	\$0	\$0	\$0	\$0	\$0	\$0	\$0



*Salary and Benefit Expense includes transfer expense to funds 27 and 50.

2016-17 Summary of Revenue and Expenditures

	YTD Activity 2014-2015	Budget Beginning Budget 2015- 2016	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Difference
Total Fund 10 Revenues	\$ 31,194,068	\$ 31,096,156	\$ 32,020,567	\$ 31,951,338	\$ 32,825,612	\$ 805,046
Total Fund 10 Expenses	\$ 31,049,757	\$ 31,096,155	\$ 32,020,566	\$ 32,135,330	\$ 32,825,612	\$ 805,046
Difference	\$ 144,311	\$ 0	\$ 0	\$ (183,993)	\$ -	\$ (0)

Total Fund 10 Revenues Less Grants	\$ 29,980,491	\$ 29,988,610	\$ 30,858,814	\$ 30,855,617	\$ 31,763,782	\$ 904,968
Total Fund 10 Expenditures Less Grants	\$ 29,836,180	\$ 29,988,609	\$ 30,858,814	\$ 31,039,609	\$ 31,763,782	\$ 904,968
Difference	\$ 144,311	\$ 0	\$ -	\$ (183,993)	\$ 0	\$ 0

Total Fund 10 Revenues - Grants	\$ 1,213,577	\$ 1,107,546	\$ 1,161,753	\$ 1,095,451	\$ 1,061,830	\$ (99,922)
Total Fund 10 Expenditures - Grants	\$ 1,213,577	\$ 1,107,546	\$ 1,161,753	\$ 1,095,451	\$ 1,061,831	\$ (99,922)
Difference	\$ -	\$ -	\$ -	\$ (0)	\$ (0)	\$ (0)

Total Fund 27 Revenues	\$ 4,586,441	\$ 4,460,010	\$ 4,590,069	\$ 4,670,459	\$ 4,741,687	\$ 151,619
Total Fund 27 Expenses	\$ 4,586,441	\$ 4,460,010	\$ 4,590,069	\$ 4,670,459	\$ 4,741,687	\$ 151,619
Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Fund 27 Revenues Less Grants	\$ 3,999,383	\$ 3,854,687	\$ 3,952,581	\$ 4,074,217	\$ 4,087,323	\$ 134,743
Total Fund 27 Expenses Less Grants	\$ 3,999,383	\$ 3,854,687	\$ 3,952,581	\$ 4,074,217	\$ 4,087,323	\$ 134,743
Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Fund 27 Revenue Grants Only	\$ 587,059	\$ 605,322	\$ 637,488	\$ 596,242	\$ 654,364	\$ 16,876
Total Fund 27 Expenses Grant Only	\$ 587,059	\$ 605,322	\$ 637,488	\$ 596,242	\$ 654,364	\$ 16,876
Difference	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Total Fund 38/39 Revenues	\$ 1,886,533	\$ 636,756	\$ 636,756	\$ 636,756	\$ 636,521	\$ (235)
Total Fund 38/39 Expenses	\$ 1,893,602	\$ 627,083	\$ 627,083	\$ 627,083	\$ 649,543	\$ 22,460
Difference	\$ (7,069)	\$ 9,674	\$ 9,674	\$ 9,674	\$ (13,021)	\$ (22,695)

FTE	Position	2016-17 STAFFING ADDITIONS/REDUCTIONS	Building		Salary & Fringe
0.5	4K Teacher	4K Teacher	Oakdale	Fund 10 Reduction	\$ 30,000.00
1	5th Teacher	5th Teacher	LaGrange	Fund 10 Increase	\$ 62,014.00
1	ID Teacher (CD)	ID Teacher (CD)	LaGrange	Fund 10 Increase	\$ 50,117.00
0.625	aide/secretary	aide/secretary	TAMS	Fund 10 Increase	\$ 15,470.00
0.84	Certified	Certified	LaGrange	Fund 10 Increase	\$ 18,877.00
0.91	Certified	Certified	LaGrange	Fund 10 Increase	\$ 20,274.00
0.91	Certified 4K	Certified 4K	Lemonweir	Fund 10 Increase	\$ 20,274.00
0.875	Regular Ed	Regular Ed	Miller	Fund 10 Increase	\$ 23,017.00
0.5	Regular Ed	Regular Ed	TMS	Fund 10 Increase	\$ 13,153.00
1	TMS EBD to THS	TMS EBD to THS	THS	Coding Change to THS	\$ -
0.6	EBD Aide	EBD Aide	TMS	Fund 10 Increase	\$ 13,984.00
1	Math Lab	Study Hall	THS	Coding Change to District	\$ 28,555.00
0	3 Secretary 1 Position	3 Secretary 1 Position	DO, THS, LaG	Fund 10 Increase	\$ 47,461.00
-1	Title 1 Teacher	Title 1 Teacher	District	Coding Change to Title	\$ (89,612.00)
1	CP Tech	Technology Needs	District	Fund 10 Increase	\$ 70,000.00
0	Additional Compensation	Various	District	Fund 10 & 27 Increase	\$ 35,576.95
1	Instructional Coach	LaGrange	District	No Dollar Impact on Fund 10	\$ 62,034.00
Total					\$ 421,194.95

NON-SALARY BUDGET							Notes
FUND 10	YTD Activity 2014-2015	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	
A	C	E	F	G	G-E	(G-E)/E	
Lemonweir	\$27,417	\$21,348	\$23,587	\$24,487	\$3,139	14.7%	
Miller	\$21,896	\$18,715	\$20,013	\$21,038	\$2,324	12.4%	
Oakdale	\$6,451	\$5,411	\$5,411	\$6,885	\$1,474	27.2%	
Camp Douglas	\$3,319	\$3,240	\$3,581	\$3,685	\$445	13.7%	
Wyeville	\$9,034	\$8,101	\$8,096	\$7,542	(\$559)	-6.9%	
Warrens	\$9,070	\$9,269	\$9,289	\$8,798	(\$471)	-5.1%	
LaGrange	\$30,449	\$25,162	\$25,448	\$30,220	\$5,058	20.1%	
Montessori School	\$0	\$0	\$12,494	\$3,713	\$3,713	0.0%	
District Music/Art/PE	\$24,243	\$24,001	\$22,069	\$24,614	\$613	2.6%	
Common School Library Fund	\$49,096	\$44,436	\$45,231	\$44,512	\$76	0.2%	
Elementary Total	\$180,976	\$159,682	\$175,220	\$175,493	\$15,811	9.9%	
Middle School	\$72,965	\$65,550	\$65,550	\$67,309	\$1,759	2.7%	
MS Athletics	\$10,822	\$10,005	\$8,638	\$10,005	\$0	0.0%	
Senior High School	\$218,554	\$156,561	\$187,687	\$159,173	\$2,612	1.7%	
HS Athletics	\$106,002	\$109,995	\$111,362	\$109,995	\$0	0.0%	
Alternative School	\$32,045	\$30,164	\$30,164	\$28,624	(\$1,540)	-5.1%	
English Language Learner	\$322	\$700	\$1,818	\$700	\$0	0.0%	
Administration	\$534,608	\$485,260	\$489,829	\$481,904	(\$3,356)	-0.7%	
Health	\$4,980	\$4,175	\$5,060	\$4,083	(\$93)	-2.2%	
Transportation	\$945,457	\$931,787	\$1,045,427	\$937,393	\$5,606	0.6%	
Operation	\$960,205	\$1,008,303	\$838,732	\$1,008,439	\$136	0.0%	
Construction	\$523,752	\$1,150,000	\$1,165,507	\$646,929	(\$503,071)	-43.7%	Energy Exemption Dollars
Maintenance	\$266,848	\$242,725	\$295,392	\$245,925	\$3,200	1.3%	
District Wide Programs	\$3,913,533	\$3,984,604	\$4,028,963	\$4,238,178	\$253,573	6.4%	
District Wide AV	\$44,864	\$30,529	\$51,696	\$30,523	(\$6)	0.0%	
Curriculum	\$107,045	\$182,000	\$200,903	\$268,700	\$86,700	47.6%	
Technology	\$774,972	\$302,000	\$541,500	\$802,000	\$500,000	165.6%	
Gifted & Talented	\$2,007	\$3,904	\$1,262	\$3,350	(\$554)	-14.2%	
Native American Education	\$1,496	\$2,500	\$3,141	\$2,500	\$0	0.0%	
4K (Four Year Old Kindergarten)	\$111,681	\$120,431	\$100,679	\$113,968	(\$6,463)	-5.4%	
District Reading	\$0	\$0	\$0	\$0	\$0	0.0%	
Wellness	\$0	\$0	\$150	\$0	\$0	0.0%	
FUND 10	\$8,813,135	\$8,980,875	\$9,348,679	\$9,335,190	\$354,315	3.9%	

2016-2017 Levy Summary

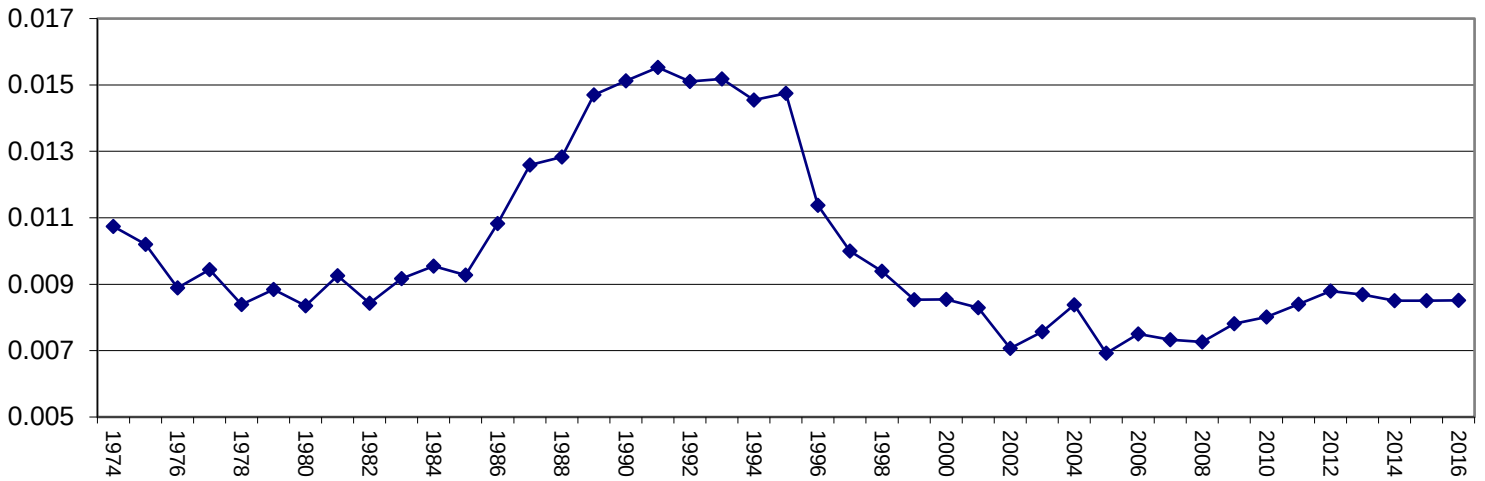
	2015-16 Final	2016-17 Estimated with ACT 32 Project	Difference
Local Property Tax Fund 10 Levy	\$ 12,523,458.50	\$ 12,803,103.00	\$ 279,644.50
Fund 38 Levy	\$ 196,587.50	\$ 193,900.00	\$ (2,687.50)
Fund 10-38-41-80 Levy	\$ 12,720,046.00	\$ 12,997,003.00	\$ 276,957.00
Local Property Tax Fund 39 Levy	\$ 440,169.00	\$ 442,531.00	\$ 2,362.00
Total Local Prop. Tax Levy (Funds 10, 38, & 39)	\$ 13,160,215.00	\$ 13,439,534.00	\$ 279,319.00
Property Tax Levy Increase/Decrease	\$ 386,687	\$ 279,319	
Property Tax Levy Percent Increase/Decrease	3.03%	2.12%	
Equalized Valuation/Mill Rate			
Equalized Valuation	\$ 1,547,321,263	\$ 1,578,346,622	\$ 31,025,359.00
Mill Rate	0.00850516	0.00851494	\$ 0.00
Previous Year Certified Equalized Valuation	\$ 1,501,856,865	\$ 1,547,321,263	\$ 45,464,398
Actual Mill Rate	0.00850516	0.00850516	0.00000000
Difference in Equalized Valuation	\$ 45,464,398	\$ 31,025,359	\$ (14,439,039)
% Increase in Equalized Valuation	3.03%	2.01%	-1.02%
Tax Impact on Property			
2015-2016 Projected Taxes on \$100,000	\$ 850.52	\$ 851.49	\$ 0.98
2014-2015	\$ 850.52	\$ 850.52	\$ 0.00
Difference in Taxes	\$ 0.00	\$ 0.98	\$ 0.98
Percent Change	0.00%	0.12%	0.12%
Monthly Increase/Decrease	\$ 0.00	\$ 0.08	\$ 0.08

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

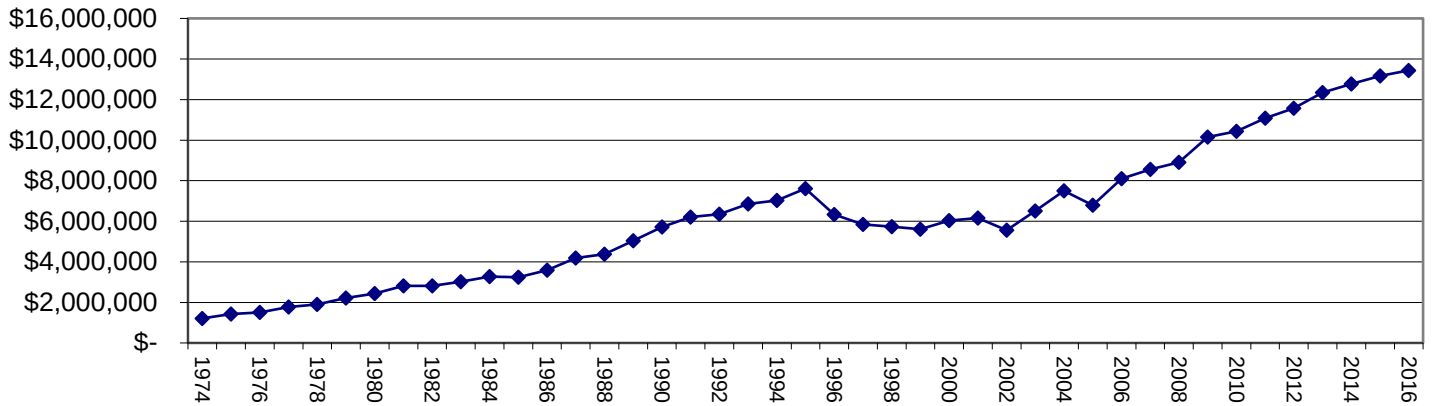
* The School District Certification of Equalized Valuation for 2015 will not be known until October 1, 2015.*

		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	\$ 1,547,267,963	0.0085055	3.03%	3.02%		0.00%
2016	\$	13,439,534	\$ 1,578,346,622	0.0085149	2.12%	2.01%		0.11%
5 Year Average					3.94%	3.69%		0.30%
10 Year Average					5.25%	3.91%		1.33%
15 Year Average					5.65%	5.20%		0.48%

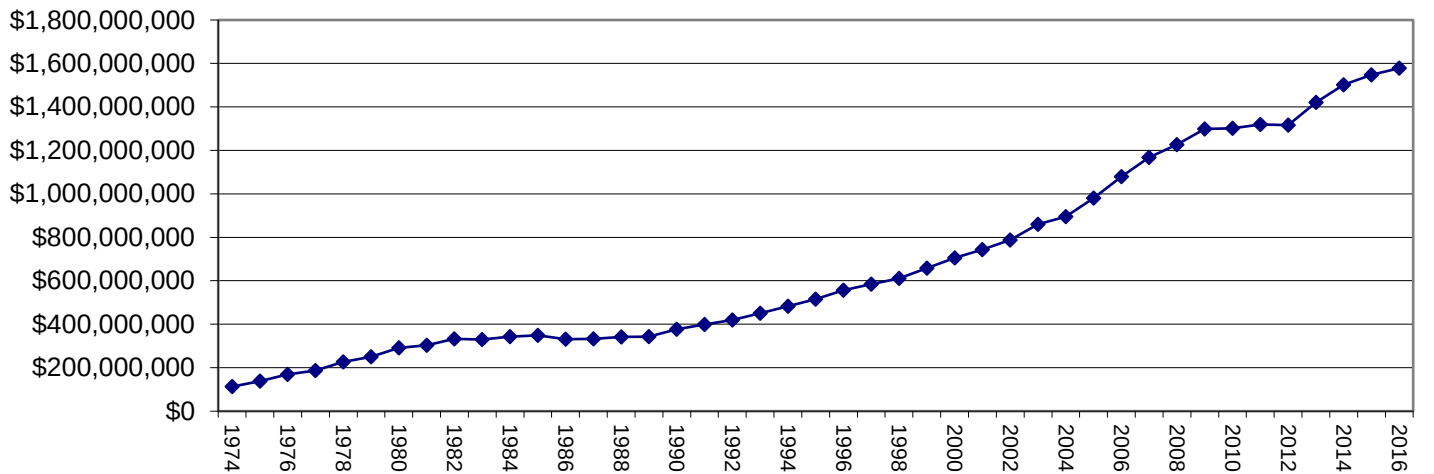
MILL RATE HISTORY



TAX LEVY HISTORY



EQUALIZED VALUATION HISTORY

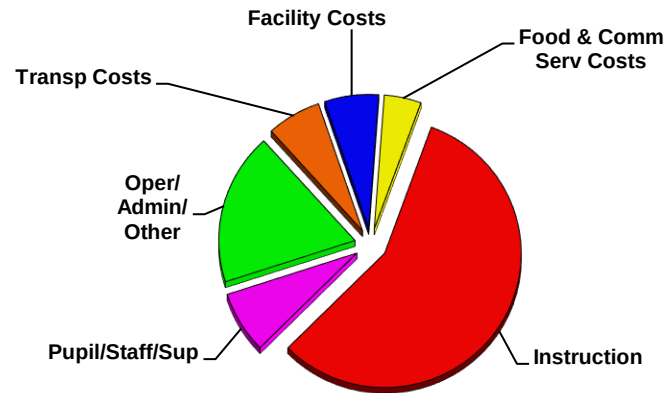


FY 2015-2016 Equalized Levy Rates (Mill Rates)

	Type	District	Total Levy	Equalized Values	Mill Rate
1	K-12	Gibraltar Area	\$ 9,878,398	\$ 3,320,783,639	\$ 2.97
2	K-12	Drummond	\$ 5,020,745	\$ 1,239,707,916	\$ 4.05
3	K-12	Washington	\$ 1,289,652	\$ 290,161,400	\$ 4.44
4	K-12	Green Lake	\$ 4,314,494	\$ 856,794,121	\$ 5.04
5	K-12	Mercer	\$ 2,287,395	\$ 449,616,600	\$ 5.09
6	K-12	Three Lakes	\$ 7,761,600	\$ 1,356,120,907	\$ 5.72
7	K-12	Sevastopol	\$ 7,870,575	\$ 1,366,847,001	\$ 5.76
8	K-12	Northwood	\$ 4,362,688	\$ 741,455,399	\$ 5.88
9	K-12	Wabeno Area	\$ 4,814,825	\$ 812,308,240	\$ 5.93
10	K-12	Northland Pines	\$ 19,050,771	\$ 3,193,224,522	\$ 5.97
Area Schools					
38	K-12	Tomah Area	\$ 13,160,215	\$ 1,547,321,263	\$ 8.51
91	K-12	Viroqua Area	\$ 5,096,752	\$ 540,618,681	\$ 9.43
95	K-12	Black River Falls	\$ 8,098,760	\$ 857,104,773	\$ 9.45
105	K-12	Sparta Area	\$ 9,925,342	\$ 1,037,965,818	\$ 9.56
125	K-12	Reedsburg	\$ 13,169,613	\$ 1,353,811,869	\$ 9.73
149	K-12	Adams-Friendship Area	\$ 12,819,978	\$ 1,281,756,250	\$ 10.00
163	K-12	Cashton	\$ 1,947,493	\$ 192,461,998	\$ 10.12
170	K-12	West Salem	\$ 8,102,109	\$ 793,880,317	\$ 10.21
		K-12 Districts (368)	\$ 4,543,476,210	\$ 443,256,794,994	\$ 10.25
177	K-12	Galesville-Ettrick	\$ 6,425,139	\$ 625,008,701	\$ 10.28
179	K-12	New Lisbon	\$ 3,528,863	\$ 342,575,274	\$ 10.30
180	K-12	Pittsville	\$ 3,207,130	\$ 311,297,444	\$ 10.30
193	K-12	Blair-Taylor	\$ 3,566,367	\$ 343,457,498	\$ 10.38
194	K-12	Kickapoo Area	\$ 1,919,755	\$ 184,970,927	\$ 10.38
199	K-12	Westby Area	\$ 4,985,182	\$ 477,209,154	\$ 10.45
207	K-12	Norwalk-Ontario-Wilton	\$ 1,904,645	\$ 180,728,312	\$ 10.54
212	K-12	Onalaska	\$ 18,558,707	\$ 1,759,908,345	\$ 10.55
231	K-12	Nekoosa	\$ 10,136,414	\$ 942,821,015	\$ 10.75
236	K-12	Melrose-Mindoro	\$ 3,428,724	\$ 317,701,490	\$ 10.79
269	K-12	Holmen	\$ 16,678,967	\$ 1,485,243,282	\$ 11.23
281	K-12	Hillsboro	\$ 2,302,438	\$ 201,788,307	\$ 11.41
283	K-12	Bangor	\$ 2,895,953	\$ 252,405,555	\$ 11.47
290	K-12	Wonewoc-Union Center	\$ 2,661,451	\$ 229,991,054	\$ 11.57
304	K-12	Mauston	\$ 7,744,736	\$ 647,723,559	\$ 11.96
322	K-12	Lacrosse	\$ 49,600,247	\$ 4,010,743,094	\$ 12.37
351	K-12	Alma	\$ 2,283,805	\$ 172,687,813	\$ 13.23
360	K-12	Lafarge	\$ 1,378,011	\$ 98,771,098	\$ 13.95

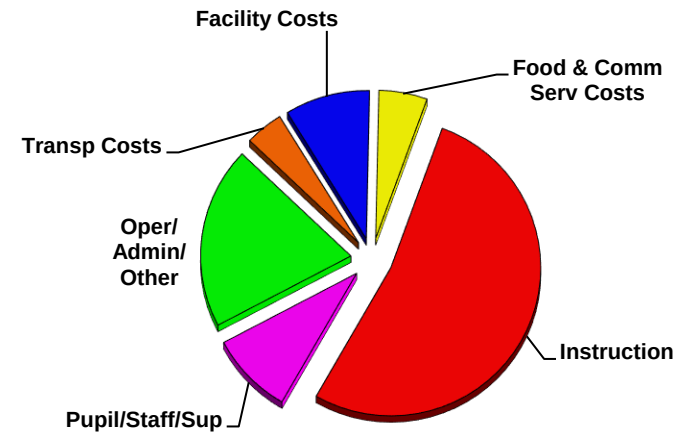
Multi-District Comparative Cost Comparison Using Audited 2014-15 Annual Data *

Tomah Area



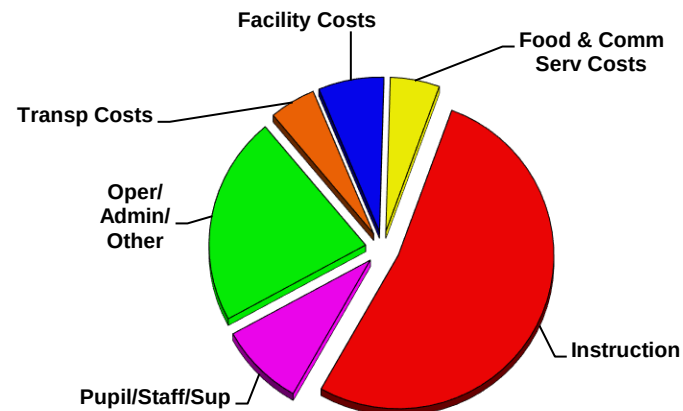
Membership	3,098	Total Cost	% of Total	Cost Per Memb
Instruction		\$20,506,964	57.0%	\$6,619
Pupil/Staff/Support		\$2,683,761	7.5%	\$866
Oper/Admin/Other		\$6,587,352	18.3%	\$2,126
Transportation Costs		\$2,314,219	6.4%	\$747
Facility Costs		\$2,307,117	6.4%	\$745
Food & Comm Serv Costs		\$1,578,092	4.4%	\$509
TOTALS		\$35,977,505	100.0%	\$11,613

Sparta Area



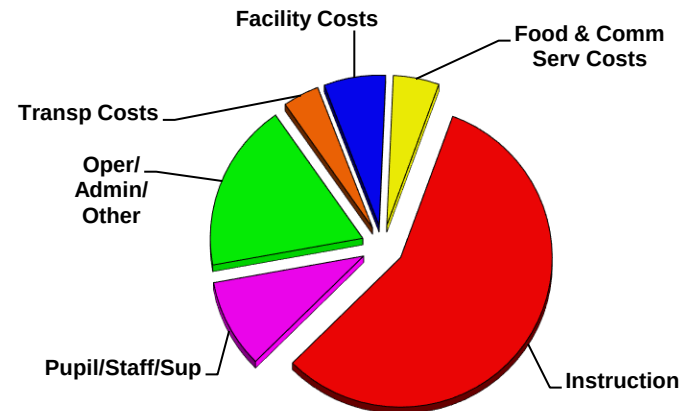
Membership	2,851	Total Cost	% of Total	Cost Per Memb
Instruction		\$18,020,804	52.7%	\$6,321
Pupil/Staff/Support		\$3,073,188	9.0%	\$1,078
Oper/Admin/Other		\$6,780,562	19.8%	\$2,378
Transportation Costs		\$1,401,392	4.1%	\$492
Facility Costs		\$3,122,272	9.1%	\$1,095
Food & Comm Serv Costs		\$1,782,810	5.2%	\$625
TOTALS		\$34,181,028	100.0%	\$11,989

Black River Falls



Membership	1,824	Total Cost	% of Total	Cost Per Memb
Instruction		\$11,634,749	52.6%	\$6,379
Pupil/Staff/Support		\$1,952,539	8.8%	\$1,070
Oper/Admin/Other		\$4,838,549	21.9%	\$2,653
Transportation Costs		\$1,053,435	4.8%	\$578
Facility Costs		\$1,495,101	6.8%	\$820
Food & Comm Serv Costs		\$1,126,368	5.1%	\$618
TOTALS		\$22,100,741	100.0%	\$12,117

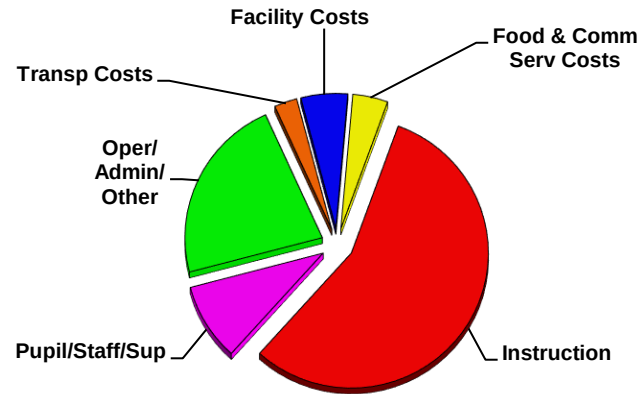
Holmen



Membership	4,049	Total Cost	% of Total	Cost Per Memb
Instruction		\$29,557,461	57.0%	\$7,300
Pupil/Staff/Support		\$4,979,062	9.6%	\$1,230
Oper/Admin/Other		\$9,419,376	18.2%	\$2,326
Transportation Costs		\$1,995,444	3.8%	\$493
Facility Costs		\$3,392,728	6.5%	\$838
Food & Comm Serv Costs		\$2,527,003	4.9%	\$624
TOTALS		\$51,871,073	100.0%	\$12,811

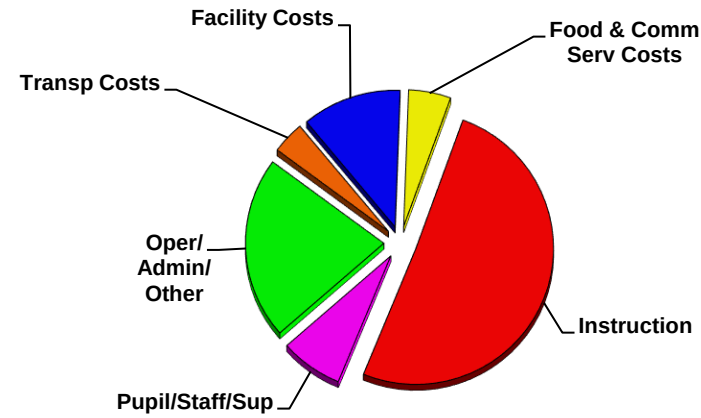
* Beginning with 2012-13, data for the Norris School District, a K-12 reform school, is excluded.

Onalaska



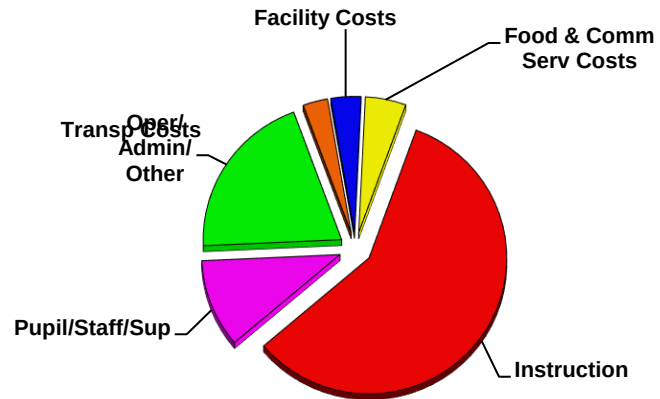
Membership	2,919	Total Cost	% of Total	Cost Per Memb
Instruction		\$20,040,074	56.1%	\$6,865
Pupil/Staff/Support		\$3,305,271	9.3%	\$1,132
Oper/Admin/Other		\$7,965,729	22.3%	\$2,729
Transportation Costs		\$957,713	2.7%	\$328
Facility Costs		\$1,966,660	5.5%	\$674
Food & Comm Serv Costs		\$1,486,294	4.2%	\$509
TOTALS		\$35,721,740	100.0%	\$12,238

West Salem



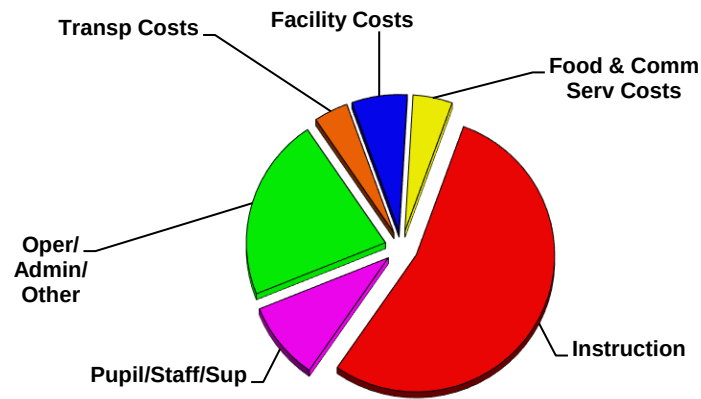
Membership	1,712	Total Cost	% of Total	Cost Per Memb
Instruction		\$10,590,963	50.6%	\$6,186
Pupil/Staff/Support		\$1,533,945	7.3%	\$896
Oper/Admin/Other		\$4,519,290	21.6%	\$2,640
Transportation Costs		\$795,748	3.8%	\$465
Facility Costs		\$2,430,378	11.6%	\$1,420
Food & Comm Serv Costs		\$1,040,992	5.0%	\$608
TOTALS		\$20,911,317	100.0%	\$12,215

Lacrosse



Membership	6,728	Total Cost	% of Total	Cost Per Memb
Instruction		\$54,665,817	58.2%	\$8,125
Pupil/Staff/Support		\$9,840,157	10.5%	\$1,463
Oper/Admin/Other		\$18,861,064	20.1%	\$2,803
Transportation Costs		\$2,717,059	2.9%	\$404
Facility Costs		\$3,291,445	3.5%	\$489
Food & Comm Serv Costs		\$4,497,263	4.8%	\$668
TOTALS		\$93,872,803	100.0%	\$13,953

STATE TOTALS



Membership	854,359	Total Cost	% of Total	Cost Per Memb
Instruction		\$5,932,296,915	54.1%	\$6,944
Pupil/Staff/Support		\$1,017,655,699	9.3%	\$1,191
Oper/Admin/Other		\$2,371,807,044	21.6%	\$2,776
Transportation Costs		\$436,811,410	4.0%	\$511
Facility Costs		\$707,746,695	6.5%	\$828
Food & Comm Serv Costs		\$505,358,045	4.6%	\$592
TOTALS		\$10,971,675,808	100.0%	\$12,842

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

CITIZEN’S GUIDE TO UNDERSTANDING THE 2016-2017 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.

DISTRICT:							
DATA AS OF 7/12/2016 9:45 AM							
Line 1 Amount may Not Exceed Line 11 - (Line 7B+Line 10) of Final 15-16 Revenue Limit							
2015-16 General Aid Certification (15-16 Line 12A, src 621)	+		16,706,046				
2015-16 Computer Aid Received (15-16 Line 17, Src 691)	+		33,567				
2015-16 Hi Pov Aid (15-16 Line 12B, Src 628)	+		0				
2015-16 Fnd 10 Levy Cert (15-16 Line 18, Levy 10 Src 211)	+		12,523,459				
2015-16 Fnd 38 Levy Cert (15-16 Line 14B, Levy 38 Src 211)	+		196,588				
2015-16 Fnd 41 Levy Cert (15-16 Line 14C, Levy 41 Src 211)	+		0				
2015-16 Aid Penalty for Over Levy (15-16 FINAL Rev Limit Wksht)	-		0				
2015-16 Total Levy for All Levied Non-Recurring Exemptions*	-		1,392,265				
*NET 2016-17 Base Revenue Built from 15-16 Data (Line 1)	=		28,067,394				
*For 2015-16 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 Expenditures, Environmental Remediation, Adjustment for New choice Pupils in 2015-16)							
September & Summer FTE Membership Averages							
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.							
Line 2: Base Avg:(13+.4ss)+(14+.4ss)+(15+.4ss) / 3 =			3,036				
	2013	2014	2015				
Summer fte:	114	108	123				
% (40,40,40)	46	43	49				
Sept fte:	3,006	2,997	2,968				
Total fte	3,052	3,040	3,017				
Line 6: Curr Avg:(14+.4ss)+(15+.4ss)+(16+.4ss) / 3 =			3,025				
	2014	2015	2016				
Summer fte:	108	123	123	Enter estimated			
% (40,40,40)	43	49	49	2016 Summer & Sept			
Sept fte:	2,997	2,968	2,968	membership values			
Total fte	3,040	3,017	3,017				
Line 10B: Declining Enrollment Exemption =			101,693				
Average FTE Loss (Line 2 - Line 6, if > 0)			11				
X 1.00 =			11				
X (Line 5, Maximum 2016-2017 Revenue per Memb) =			9,244.86				
Non-Recurring Exemption Amount:			101,693				
Line 17: State Aid for Exempt Computers =			33,606				
Line 17 = A X (Line 16 / C) (to 8 decimals)			Round to Dollar				
2016 Property Values (estimate until Oct '16 values are available)							
A. 2016 Exempt Computer Property Valuation	Required	+	3,946,700				
B. 2016 TIF-Out Tax Apportionment Equalized Valuation		+	1,578,346,622				
C. 2016 TIF-Out Value plus Exempt Computers (A + B)		=	1,582,293,322				
Computer aid replaces a portion of proposed Fund 10 Levy							
Src 691 = Computer Value X (Proposed Levy / (TIF-Out Val + Computer Value))							
CELL COLOR KEY: Auto-Calc DPI Data District-Entered							
Districts are responsible for the integrity of their revenue limit data & computation. Data appearing here reflects information submitted to DPI and is unaudited.							

2016-2017 Revenue Limit Worksheet			
1. 2015-16 Base Revenue (Funds 10, 38, 41)	(from left)	28,067,394	
2. Base Sept Membership Avg (13+.4ss, 14+.4ss, 15+.4ss/3)	(from left)	3,036	
3. 2015-16 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,244.86	
4. 2016-17 Per Member Change (A+B+C)		0.00	
A. Allowed Per-Member Change	0.00		
B. Low Rev Incr ((9,100 - (3 + 4A))-4C) Not < 0	0		
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)			
5. 2016-17 Maximum Revenue / Member (Ln 3 + Ln 4)		9,244.86	
6. Current Membership Avg (14+.4ss, 15+.4ss, 16+.4ss/3)	(from left)	3,025	
7. 2016-17 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	28,067,394	
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	27,965,702		
B. Hold Harmless Non-Recurring Exemption	101,692		
8. Total 2016-17 Recurring Exemptions (A+B+C+D+E)	(rounded)	0	
A. Prior Year Carryover	0		
B. Transfer of Service			
C. Transfer of Territory/Other Reorg (if negative, include sign)			
D. Federal Impact Aid Loss (2014-15 to 2015-16)			
E. Recurring Referenda to Exceed (If 2016-17 is first year)	0		
9. 2016-17 Limit with Recurring Exemptions (Ln 7 + Ln 8)		28,067,394	
10. Total 2016-17 Non-Recurring Exemptions (A+B+C+D+E+F+G+H)		1,954,924	
A. Non-Recurring Referenda to Exceed 2016-17 Limit	1,500,000		
B. Declining Enrollment Exemption for 2016-17 (from left)	101,693		
C. Energy Efficiency Net Exemption for 2016-17 (see pg 4 for details)	260,000		
D. Adjustment for Refunded or Rescinded Taxes, 2016-17	13,231		
E. Prior Year Open Enrollment (uncounted pupil[s])	0		
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)			
G. Environmental Remediation Exemption			
H. Private School Voucher Aid Deduction per 2015 Act 622	80,000		
11. 2016-17 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		30,022,318	
12. Total Aid to be Used in Computation (12A + 12B)		16,991,709	
A. JULY 1 General Aid ESTIMATE	16,991,709		
B. State Aid to High Poverty Districts (not all districts)	0		
THIS IS THE JULY 1 ESTIMATE OF GENERAL AID. REMEMBER TO REPLACE WITH THE OCT 15 CERT.			
13. Allowable Limited Revenue: (Line 11 - Line 12)		13,030,609	
(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)			
14. Total Limited Revenue To Be Used (A+B+C)	Not > line 13	13,030,609	
Entries Required Below: Enter amnts needed by purpose and fund:			
A. Gen Operations: Fnd 10 including Src 211 & Src 691	12,836,709	(Proposed Fund 10)	
B. Non-Referendum Debt (inside limit) Fnd 38 Src 211	193,900	(to Budget Rpt)	
C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 211		(to Budget Rpt)	
15. Total Revenue from Other Levies (A+B+C+D)		442,531	
A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 211)	442,531		
B. Community Services (Fnd 80 Src 211)		(to Budget Rpt)	
C. Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)		(to Budget Rpt)	
D. Other Levy Revenue - Milwaukee & Kenosha Only		(to Budget Rpt)	
16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)		13,473,140	
17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered		33,606	
18. Fnd 10 Src 211 (Ln 14A-Ln 17), 2016-17 Budget		12,803,103	
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.			
19. Total Fall, 2016 All Fund Tax Levy (14B + 14C + 15 + 18)		13,439,534	
Line 19 is the total levy to be apportioned in the PI-401.		Levy Rate =	0.00851494

Worksheet is available at: http://sfs.dpi.wi.gov/sfs_revlimworksheet

Revised: 11/30/2015

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 ESTIMATE OF 2016-17 GENERAL AID

USING 2015-16 MEMBERSHIP, 2015-16 BUDGET REPORTS & 2015 EQUALIZED VALUES (CERT MAY 2016)

Tomah Area 5747

GUARANTEES FOR JULY 1 ESTIMATE:		<u>K-12</u>	<u>UHS</u>	<u>K-8</u>
PRIMARY (G1)		1,930,000	5,790,000	2,895,000
SECONDARY (G6)		1,124,300	3,372,900	1,686,450
TERTIARY (G11)		558,554	1,675,662	837,831

2016-17 JULY 1 ESTIMATE

PART A: 2015-16 AUDITED MEMBERSHIP		FTE
A1 3RD FRI SEPT 15 MEMBERSHIP* (include Youth Challenge)		2,968.00
A2 2ND FRI JAN 16 MEMBERSHIP* (include Youth Challenge)		2,992.00
A3 TOTAL (A1 + A2)		5,960.00
A4 AVERAGE (A3/2) (ROUNDED)		2,980.00
A5 SUMMER 15 FTE EQUIVALENT* (ROUNDED)		123.00
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)		0.00
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)		0.00
A6C STATEWIDE CHOICE PUPILS NEW IN 2015-16		0.00
A7 AID MEMBERSHIP (A4+A5+A6+A6A+A6B) (ROUNDED)		3,103.00

* Ch 220 Resident Inter FTE counts only 75%.

PART B: 2015-16 GENERAL FUND DEDUCTIBLE RECEIPTS (BUDGET REPORT)			
B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	32,020,566.87
B2 PROP TAX + COMPUTER AID	10R 210 + 691	-	12,593,026.00
B3 GENERAL STATE AID	10R 000000 620	-	16,706,046.00
B4 NON-DED IMPACT AID	(DPI ESTIMATE)	-	17,145.00
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)	=	2,704,349.87

PART C: 2015-16 NET COST OF GENERAL FUND (BUDGET REPORT)			
C1 TOTAL GF EXPENDITURES	10E 000000 000	+	32,020,566.87
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)	+	32,018,566.87
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	2,704,349.87
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	29,314,217.00

PART D: 2015-16 NET COST OF DEBT SERVICE FUNDS (BUDGET REPORT)			
D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	636,756.50
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3 PROPERTY TAXES	38R + 39R 210	-	636,756.50
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	+	673,726.25
D8 AIDABLE FUND 41 EXP	(DPI ESTIMATE)	+	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)	=	673,726.25

PART E: 2015-16 SHARED COST (BUDGET REPORT)			
E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	29,987,943.25
E2 COSTS INDIGENT TRANSPORTATION AND/OR OTHER		-	0.00
E3 IMPACT AID NON-DEDUCTIBLE		-	0.00

PART E: 2015-16 SHARED COST - CONTINUED			
E5 =			29,987,943.25
E6 PRIMARY COST CEILING PER MEMBER			1,000
E7 PRIMARY CEILING (A7 * E6)			3,103,000.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)			3,103,000.00
E9 SECONDARY COST CEILING PER MEMBER			9,688
E10 SECONDARY CEILING (A7 * E9)			30,061,864.00
E11 SECONDARY SHARED COST			26,884,943.25
((LESSER OF E5 OR E10) - E8)			
E12 TERTIARY SHARED COST			0.00
(GREATER OF (E5 - E8 - E11) OR 0)			
SHARED COST PER MEMBER =		\$9,664	

PART F: EQUALIZED PROPERTY VALUE			
F1 2015 EQUALIZED VALUE (CERT MAY 16) + EXEMPT COMPUTER VALUE			1,551,267,929
VALUE PER MEMBER =		499,925	

PART G: 2016-17 EQUAL AID BY TIER: USING 2015-16 BUDGET REPORT DATA			
G1 PRIMARY GUARANTEED VALUE PER MEMBER			1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)			5,988,790,000
G3 PRIMARY REQUIRED RATE (E8 / G2)			0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)			4,437,522,071
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)			2,299,213.31
G6 SECONDARY GUARANTEED VALUE PER MEMB			1,124,300
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)			3,488,702,900
G8 SECONDARY REQUIRED RATE (E11 / G7)			0.00770629
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)			1,937,434,971
G10 SECONDARY EQUALIZATION AID (G8 * G9)			14,930,435.74
G11 TERTIARY GUARANTEED VALUE PER MEMB			558,554
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)			1,733,193,062
G13 TERTIARY REQUIRED RATE (E12 / G12)			0.00000000
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)			181,925,133
G15 TERTIARY EQUALIZATION AID (G13 * G14)			0.00

PART H: 2016-17 JULY 1 ESTIMATE OF EQUALIZATION AID			
H1 2016-17 EQUALIZATION AID ELIGIBILITY (G5+G10+G15) NOT< 0			17,229,649.00
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)			0.00
H2 A. PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE			0.00
H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Line H1 * -0.0139321765)			-240,047.00
H4 2015-16 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID			2,141.00
H5 PRIOR YEAR (2015-16) DATA ERROR ADJUSTMENT			0.00
H6 2016-17 EQUALIZATION AID - JULY 1 EST (ROUND) (H1+H2+H3+H4+H5)			16,991,743

*** PART I: 2016-17 JULY 1 EST - SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY ***			
I1 2016-17 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 AID ELIGIBILITY			0.00
I2 A. PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)			0.00
I2 B. MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (Line I1 * -0.0139321765)			0.00
I2 C. 2015-16 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID			0.00
I3 2016-17 SPEC ADJ AID and/or CHAP 220-JULY 1 EST (ROUND) (I1+I2A+I2B+I2C)			0.00
I4 2015-16 OCT-TO-FINAL ADJUSTMENT, CHOICE/CHARTER DEDUCTION			-34.00

Account	Description	YTD Activity 2014-2015	Budget Beginning Budget 2015-2016	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016-2017	Budget Change	% Change
Fund 10								
10-800-211-000000-000	Property Tax - Current Year Levy	\$10,889,270.00	\$11,616,032.50	\$12,523,459.00	\$12,523,458.50	\$12,803,103.00	\$279,644.00	2.23%
10-800-213-000000-000	Mobile Home Tax	\$39,146.80	\$36,000.00	\$36,000.00	\$30,921.70	\$36,000.00	\$0.00	0.00%
	Source: 21?	\$10,928,416.80	\$11,652,032.50	\$12,559,459.00	\$12,554,380.20	\$12,839,103.00	\$279,644.00	2.23%
10-800-240-000000-000	Fees - District	\$12,126.03	\$3,000.00	\$3,000.00	\$12,024.44	\$3,000.00	\$0.00	0.00%
10-800-241-000000-000	Summer School Enrichment Supply Fees	\$10,288.00	\$10,000.00	\$10,000.00	\$11,153.00	\$10,000.00	\$0.00	0.00%
10-800-249-000000-000	Transportation Fees	\$33,627.81	\$30,000.00	\$30,000.00	\$32,457.15	\$30,000.00	\$0.00	0.00%
	Source: 24?	\$56,041.84	\$43,000.00	\$43,000.00	\$55,634.59	\$43,000.00	\$0.00	0.00%
10-800-260-000000-000	Non-Capital Sales - District Resale	\$4,221.48	\$4,000.00	\$4,000.00	\$1,459.60	\$4,000.00	\$0.00	0.00%
10-400-260-000000-000	Non-Capital Sales-Resale Yearbook	\$11,196.50	\$12,000.00	\$12,000.00	\$10,415.75	\$12,000.00	\$0.00	0.00%
10-400-261-000000-000	Non-Capital Sales Resale Greenhouse	\$2,332.50	\$2,200.00	\$2,200.00	\$2,332.00	\$2,200.00	\$0.00	0.00%
10-400-262-000000-000	Non-Capital Sales-Woods	\$4,486.88	\$4,500.00	\$4,500.00	\$645.50	\$4,500.00	\$0.00	0.00%
10-400-263-000000-000	Non-Capital Sales - Art	\$3,244.00	\$3,300.00	\$3,300.00	\$2,612.21	\$3,300.00	\$0.00	0.00%
10-800-264-000000-000	Non-Capital Surplus Property Sales	\$10,272.01	\$1,500.00	\$1,500.00	\$0.00	\$1,500.00	\$0.00	0.00%
10-400-265-000000-000	Resale - SHS Metals	\$399.00	\$500.00	\$500.00	\$541.00	\$500.00	\$0.00	0.00%
10-400-267-000000-000	Resale - SHS Food Service Class	\$20.00	\$300.00	\$300.00	\$0.00	\$300.00	\$0.00	0.00%
	Source: 26?	\$36,172.37	\$28,300.00	\$28,300.00	\$18,006.06	\$28,300.00	\$0.00	0.00%
10-300-270-000000-000	Admissions - Middle School	\$2,965.25	\$1,700.00	\$1,700.00	\$1,386.00	\$1,700.00	\$0.00	0.00%
10-100-270-000000-000	Admissions - Elementary	\$0.00	\$500.00	\$500.00	\$715.56	\$500.00	\$0.00	0.00%
10-400-271-000000-000	School Activity Income-Athletic	\$38,996.06	\$36,000.00	\$36,000.00	\$46,561.05	\$36,000.00	\$0.00	0.00%
10-400-272-000000-000	School Activity Income - Musical	\$2,523.00	\$2,800.00	\$2,800.00	\$3,089.00	\$2,800.00	\$0.00	0.00%
10-400-273-000000-000	WIAA Tournaments	\$1,864.50	\$6,000.00	\$6,000.00	\$2,430.67	\$6,000.00	\$0.00	0.00%
10-400-274-000000-000	Tournaments Local/Conference	\$9,185.67	\$9,000.00	\$9,000.00	\$13,006.00	\$9,000.00	\$0.00	0.00%
	Source: 27?	\$55,534.48	\$56,000.00	\$56,000.00	\$67,188.28	\$56,000.00	\$0.00	0.00%
10-800-280-000000-000	Earnings on Investments	\$2,481.11	\$3,000.00	\$3,000.00	\$2,405.25	\$3,000.00	\$0.00	0.00%
10-800-281-000000-000	Interest on Investment - Short Term Borrowing	\$0.28	\$0.00	\$0.00	\$0.35	\$0.00	\$0.00	0.00%
10-800-282-000000-000	Interest - Retirement Acct LGIP	\$247.81	\$200.00	\$200.00	\$791.14	\$200.00	\$0.00	0.00%
	Source: 28?	\$2,729.20	\$3,200.00	\$3,200.00	\$3,196.74	\$3,200.00	\$0.00	0.00%
10-800-291-000000-000	Gifts	\$900.00	\$0.00	\$0.00	\$4,045.00	\$0.00	\$0.00	0.00%
10-100-292-000000-000	Student Fees	\$1,725.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
10-300-292-000000-000	Student Fees	\$625.00	\$725.00	\$725.00	\$0.00	\$725.00	\$0.00	0.00%
10-800-293-000000-000	Rentals	\$9,860.93	\$6,500.00	\$6,500.00	\$8,584.18	\$24,500.00	\$18,000.00	276.92%
10-300-297-000000-000	Student Fines - Middle School	\$227.69	\$220.00	\$220.00	\$389.00	\$220.00	\$0.00	0.00%
10-400-297-000000-000	Student Fines - Senior High School	\$1,616.38	\$1,700.00	\$1,700.00	\$1,505.90	\$1,700.00	\$0.00	0.00%
	Source: 29?	\$14,955.00	\$9,145.00	\$9,145.00	\$14,524.08	\$27,145.00	\$18,000.00	196.83%
	Source: 2??	\$11,093,849.69	\$11,791,677.50	\$12,699,104.00	\$12,712,929.95	\$12,996,748.00	\$297,644.00	2.34%
10-800-345-000000-000	General Tuition - Open Enrollment	\$244,241.58	\$302,556.00	\$302,556.00	\$298,218.40	\$399,817.00	\$97,261.00	32.15%
	Source: 34?	\$244,241.58	\$302,556.00	\$302,556.00	\$298,218.40	\$399,817.00	\$97,261.00	32.15%
	Source: 3??	\$244,241.58	\$302,556.00	\$302,556.00	\$298,218.40	\$399,817.00	\$97,261.00	32.15%
10-800-515-000000-000	State Aid Transit from Intermediate Source	\$6,677.00	\$500.00	\$500.00	\$6,152.00	\$6,152.00	\$5,652.00	1130.40%
10-800-517-000000-000	Federal Aid Transit from Intermediate Sources	\$0.00	32 \$500.00	\$500.00	\$0.00	\$0.00	(\$500.00)	-100.00%

Account	Description	YTD Activity 2014-2015	Budget Beginning Budget 2015-2016	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016-2017	Budget Change	% Change
	Source: 51?	\$6,677.00	\$1,000.00	\$1,000.00	\$6,152.00	\$6,152.00	\$5,152.00	515.20%
	Source: 5??	\$6,677.00	\$1,000.00	\$1,000.00	\$6,152.00	\$6,152.00	\$5,152.00	515.20%
10-800-612-000000-000	Transportation Aid	\$134,693.64	\$128,000.00	\$128,000.00	\$137,333.00	\$130,000.00	\$2,000.00	1.56%
10-800-613-000000-000	Library Aid	\$131,315.00	\$115,000.00	\$115,000.00	\$142,403.00	\$115,000.00	\$0.00	0.00%
10-800-619-000000-000	Other Categorical Aid	\$535,122.32	\$519,550.00	\$519,550.00	\$519,550.00	\$826,750.00	\$307,200.00	59.13%
	Source: 61?	\$801,130.96	\$762,550.00	\$762,550.00	\$799,286.00	\$1,071,750.00	\$309,200.00	40.55%
10-800-621-000000-000	Equalization Aid	\$17,401,188.00	\$16,745,999.00	\$16,706,046.00	\$16,706,046.00	\$16,991,709.00	\$285,663.00	1.71%
	Source: 62?	\$17,401,188.00	\$16,745,999.00	\$16,706,046.00	\$16,706,046.00	\$16,991,709.00	\$285,663.00	1.71%
10-800-630-000000-000	Special Projects Grant (583 &587)	\$54,830.00	\$0.00	\$20,080.00	\$29,580.00	\$0.00	(\$20,080.00)	-100.00%
	Source: 63?	\$54,830.00	\$0.00	\$20,080.00	\$29,580.00	\$0.00	(\$20,080.00)	-100.00%
10-800-640-000000-000	Pymts for Serv-State Tuition-Rec'd thru DPI	\$18,347.00	\$20,000.00	\$20,000.00	\$23,202.00	\$20,000.00	\$0.00	0.00%
	Source: 64?	\$18,347.00	\$20,000.00	\$20,000.00	\$23,202.00	\$20,000.00	\$0.00	0.00%
10-800-660-000000-000	State Revenue through Local Units	\$16,072.32	\$10,000.00	\$10,000.00	\$11,255.83	\$10,000.00	\$0.00	0.00%
	Source: 66?	\$16,072.32	\$10,000.00	\$10,000.00	\$11,255.83	\$10,000.00	\$0.00	0.00%
10-800-690-000000-000	Other Rev from State Sources-Not DPI (716)	\$51,876.17	\$0.00	\$0.00	\$26,013.83	\$0.00	\$0.00	0.00%
10-800-691-000000-000	Exempt Computer Aid	\$32,468.00	\$30,836.00	\$33,567.00	\$33,567.00	\$33,606.00	\$39.00	0.12%
	Source: 69?	\$84,344.17	\$30,836.00	\$33,567.00	\$59,580.83	\$33,606.00	\$39.00	0.12%
	Source: 6??	\$18,375,912.45	\$17,569,385.00	\$17,552,243.00	\$17,628,950.66	\$18,127,065.00	\$574,822.00	3.27%
10-800-713-000000-000	Vocational Education Aid (400)	\$30,055.00	\$28,589.00	\$28,589.00	\$28,589.00	\$28,673.00	\$84.00	0.29%
	Source: 71?	\$30,055.00	\$28,589.00	\$28,589.00	\$28,589.00	\$28,673.00	\$84.00	0.29%
10-800-721-000000-000	Impact Aid Sec. 8003	\$134,071.41	\$135,000.00	\$135,000.00	\$125,378.80	\$135,000.00	\$0.00	0.00%
	Source: 72?	\$134,071.41	\$135,000.00	\$135,000.00	\$125,378.80	\$135,000.00	\$0.00	0.00%
10-800-730-000000-000	Special Project Grants/Title IIA (365)	\$126,170.29	\$157,611.00	\$158,706.00	\$149,006.30	\$153,701.00	(\$5,005.00)	-3.15%
10-800-730-000000-360	Montessori Grant (360)	\$142,222.13	\$0.00	\$32,777.87	\$32,777.87	\$0.00	(\$32,777.87)	-100.00%
	Source: 73?	\$268,392.42	\$157,611.00	\$191,483.87	\$181,784.17	\$153,701.00	(\$37,782.87)	-19.73%
10-800-751-000000-000	IASA Title I (141)	\$669,728.36	\$759,346.00	\$759,600.00	\$667,483.84	\$827,962.00	\$68,362.00	9.00%
	Source: 75?	\$669,728.36	\$759,346.00	\$759,600.00	\$667,483.84	\$827,962.00	\$68,362.00	9.00%
10-800-780-000000-000	Fed thru State not DPI (DOD/801 & Mac)	\$207,255.00	\$162,000.00	\$162,000.00	\$182,749.00	\$51,494.42	(\$110,505.58)	-68.21%
	Source: 78?	\$207,255.00	\$162,000.00	\$162,000.00	\$182,749.00	\$51,494.42	(\$110,505.58)	-68.21%
	Source: 7??	\$1,309,502.19	\$1,242,546.00	\$1,276,672.87	\$1,185,984.81	\$1,196,830.42	(\$79,842.45)	-6.25%
10-800-860-000000-000	Compensation for Sale or Loss of Fixes Assets	\$11,923.30	\$0.00	\$0.00	\$11,242.85	\$0.00	\$0.00	0.00%
	Source: 86?	\$11,923.30	\$0.00	\$0.00	\$11,242.85	\$0.00	\$0.00	0.00%
	Source: 8??	\$11,923.30	\$0.00	\$0.00	\$11,242.85	\$0.00	\$0.00	0.00%
10-800-964-000000-000	Insurance	\$13,125.84	\$15,000.00	\$15,000.00	\$10,326.39	\$15,000.00	\$0.00	0.00%
	Source: 96?	\$13,125.84	\$15,000.00	\$15,000.00	\$10,326.39	\$15,000.00	\$0.00	0.00%
10-800-971-000000-000	Aidable-	\$135,420.60	\$156,991.00	\$156,991.00	\$94,470.02	\$78,000.00	(\$78,991.00)	-50.32%
10-800-972-000000-000	Non-Aidable	\$1,044.90	\$0.00	\$0.00	\$297.49	\$0.00	\$0.00	0.00%
	Source: 97?	\$136,465.50	\$156,991.00	\$156,991.00	\$94,767.51	\$78,000.00	(\$78,991.00)	-50.32%
10-800-990-000000-000	Other Misc Revenue	\$2,369.96	\$17,000.00	\$17,000.00	\$2,765.00	\$6,000.00	(\$11,000.00)	-64.71%
	Source: 99?	\$2,369.96	\$17,000.00	\$17,000.00	\$2,765.00	\$6,000.00	(\$11,000.00)	-64.71%
	Source: 9??	\$151,961.30	\$188,991.00	\$188,991.00	\$107,858.90	\$99,000.00	(\$89,991.00)	-47.62%
	Fund: 10 Total	\$31,194,067.51	\$31,096,155.50	\$32,020,566.87	\$31,951,337.57	\$32,825,612.42	\$805,045.55	2.51%

Account	Description	YTD Activity 2014-2015	Budget Beginning Budget 2015-2016	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016-2017	Budget Change	% Change
Fund 21								
21-800-280-000000-809	Earnings on Investment	\$144.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Source: 28?	\$144.97	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
21-800-291-000000-000	Gifts	\$147,699.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Source: 29?	\$147,699.82	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Fund: 21 Total	\$147,844.79	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
Fund 27								
27-800-110-000000-000	Transfer from Fund 10 - Special Education	\$2,808,002.33	\$2,641,968.24	\$2,739,861.64	\$2,922,393.75	\$2,871,841.33	\$131,979.69	4.82%
	Source: 11?	\$2,808,002.33	\$2,641,968.24	\$2,739,861.64	\$2,922,393.75	\$2,871,841.33	\$131,979.69	4.82%
	Source: 1??	\$2,808,002.33	\$2,641,968.24	\$2,739,861.64	\$2,922,393.75	\$2,871,841.33	\$131,979.69	4.82%
27-800-516-000000-000	Spec Ed transit of aid from a CESA	\$148.37	\$250.00	\$250.00	\$3,194.73	\$3,000.00	\$2,750.00	1100.00%
27-800-517-000000-000	CESA Revenue thru Federal Funds	\$16,500.00	\$0.00	\$0.00	\$15,000.00	\$0.00	\$0.00	0.00%
	Source: 51?	\$16,648.37	\$250.00	\$250.00	\$18,194.73	\$3,000.00	\$2,750.00	1100.00%
	Source: 5??	\$16,648.37	\$250.00	\$250.00	\$18,194.73	\$3,000.00	\$2,750.00	1100.00%
27-800-611-000000-000	Handicapped Aid Revenue-District Program	\$1,027,772.00	\$1,069,469.00	\$1,069,469.00	\$1,031,625.00	\$1,069,482.08	\$13.08	0.00%
	Source: 61?	\$1,027,772.00	\$1,069,469.00	\$1,069,469.00	\$1,031,625.00	\$1,069,482.08	\$13.08	0.00%
27-800-625-000000-000	High Cost Student Aid	\$3,472.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Source: 62?	\$3,472.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
27-800-640-000000-000	State Tuition - Fund 27	\$16,170.00	\$16,000.00	\$16,000.00	\$19,491.00	\$16,000.00	\$0.00	0.00%
	Source: 64?	\$16,170.00	\$16,000.00	\$16,000.00	\$19,491.00	\$16,000.00	\$0.00	0.00%
	Source: 6??	\$1,047,414.00	\$1,085,469.00	\$1,085,469.00	\$1,051,116.00	\$1,085,482.08	\$13.08	0.00%
27-800-711-000000-000	High Cost Student - Special Education	\$13,161.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	0.00%
	Source: 71?	\$13,161.00	\$12,000.00	\$12,000.00	\$12,000.00	\$12,000.00	\$0.00	0.00%
27-800-730-000000-341	Special Project Grants - IDEA	\$553,650.30	\$589,704.16	\$622,487.00	\$566,540.69	\$640,537.00	\$18,050.00	2.90%
27-800-730-000000-347	Special Project Grants - Preschool IDEA	\$16,908.58	\$15,618.25	\$15,001.00	\$14,700.93	\$13,827.00	(\$1,174.00)	-7.83%
	Source: 73?	\$570,558.88	\$605,322.41	\$637,488.00	\$581,241.62	\$654,364.00	\$16,876.00	2.65%
27-800-780-000000-000	Medicaid Revenue	\$130,656.85	\$115,000.00	\$115,000.00	\$85,512.98	\$115,000.00	\$0.00	0.00%
	Source: 78?	\$130,656.85	\$115,000.00	\$115,000.00	\$85,512.98	\$115,000.00	\$0.00	0.00%
	Source: 7??	\$714,376.73	\$732,322.41	\$764,488.00	\$678,754.60	\$781,364.00	\$16,876.00	2.21%
	Fund: 27 Total	\$4,586,441.43	\$4,460,009.65	\$4,590,068.64	\$4,670,459.08	\$4,741,687.41	\$151,618.77	3.30%
Fund 29								
29-800-730-000000-000	Special Project Grants	\$26,142.00	\$20,202.66	\$20,026.55	\$20,026.55	\$25,234.00	\$5,207.45	26.00%
	Source: 73?	\$26,142.00	\$20,202.66	\$20,026.55	\$20,026.55	\$25,234.00	\$5,207.45	26.00%
	Source: 7??	\$26,142.00	\$20,202.66	\$20,026.55	\$20,026.55	\$25,234.00	\$5,207.45	26.00%
	Fund: 29 Total	\$26,142.00	\$20,202.66	\$20,026.55	\$20,026.55	\$25,234.00	\$5,207.45	26.00%
	Fund: 2 Total	\$4,760,428.22	\$4,480,212.31	\$4,610,095.19	\$4,690,485.63	\$4,766,921.41	\$156,826.22	3.40%

Account	Description	YTD Activity 2014-2015	Budget Beginning Budget 2015-2016	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016-2017	Budget Change	% Change
Fund 38								
38-800-211-000000-000	Property Tax Current Year	\$193,258.00	\$196,587.50	\$196,587.50	\$196,587.50	\$193,990.00	(\$2,597.50)	-1.32%
	Source: 21?	\$193,258.00	\$196,587.50	\$196,587.50	\$196,587.50	\$193,990.00	(\$2,597.50)	-1.32%
	Source: 2??	\$193,258.00	\$196,587.50	\$196,587.50	\$196,587.50	\$193,990.00	(\$2,597.50)	-1.32%
	Fund: 38 Total	\$193,258.00	\$196,587.50	\$196,587.50	\$196,587.50	\$193,990.00	(\$2,597.50)	-1.32%
Fund 39								
39-800-211-000000-000	Property Tax Current Year	\$1,691,000.00	\$440,168.75	\$440,168.75	\$440,168.75	\$442,531.25	\$2,362.50	0.54%
	Source: 21?	\$1,691,000.00	\$440,168.75	\$440,168.75	\$440,168.75	\$442,531.25	\$2,362.50	0.54%
39-800-280-000000-000	Earnings on Investments	\$2,275.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Source: 28?	\$2,275.02	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Source: 2??	\$1,693,275.02	\$440,168.75	\$440,168.75	\$440,168.75	\$442,531.25	\$2,362.50	0.54%
	Fund: 39 Total	\$1,693,275.02	\$440,168.75	\$440,168.75	\$440,168.75	\$442,531.25	\$2,362.50	0.54%
	Fund: 3 Total	\$1,886,533.02	\$636,756.25	\$636,756.25	\$636,756.25	\$636,521.25	(\$235.00)	-0.04%

Account	Description	YTD Activity 2014-2015	Budget Beginning Budget 2015-2016	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016-2017	Budget Change	% Change
Fund 50								
50-800-150-000000-000	Transfer from Fund 10	\$17,669.74	\$0.00	\$0.00	\$0.00	\$3,349.92	\$3,349.92	0.00%
	Source: 15?	\$17,669.74	\$0.00	\$0.00	\$0.00	\$3,349.92	\$3,349.92	0.00%
	Source: 1??	\$17,669.74	\$0.00	\$0.00	\$0.00	\$3,349.92	\$3,349.92	0.00%
50-800-251-000000-000	Food Service Sales-Pupils	\$352,583.21	\$375,000.00	\$354,627.34	\$354,374.64	\$360,000.00	\$5,372.66	1.52%
50-800-252-000000-000	Food Service Sales - Adults	\$17,620.72	\$17,500.00	\$17,500.00	\$16,314.40	\$17,000.00	(\$500.00)	-2.86%
50-800-252-000000-586	Adult Lunches - Summer Nutrition	\$159.10	\$350.00	\$350.00	\$515.76	\$500.00	\$150.00	42.86%
50-800-254-000000-000	Breakfast Program - Adult	\$296.60	\$285.00	\$285.00	\$332.35	\$450.00	\$165.00	57.89%
50-800-256-000000-000	Food Service Sales-Breakfast Program	\$21,197.00	\$21,800.00	\$21,800.00	\$22,772.85	\$23,800.00	\$2,000.00	9.17%
50-800-257-000000-000	Food Service Sales-Ala Carte Milk	\$80,416.51	\$82,000.00	\$82,000.00	\$78,677.60	\$82,000.00	\$0.00	0.00%
50-800-258-000000-000	Food Service Sales-Ala Carte Lunch	\$199,149.18	\$193,000.00	\$193,000.00	\$196,191.75	\$198,000.00	\$5,000.00	2.59%
50-800-259-000000-000	Other Food Service Sales	\$24,982.34	\$26,000.00	\$26,000.00	\$25,596.64	\$25,500.00	(\$500.00)	-1.92%
	Source: 25?	\$696,404.66	\$715,935.00	\$695,562.34	\$694,775.99	\$707,250.00	\$11,687.66	1.68%
50-800-280-000000-000	Earnings on Investments	\$196.26	\$300.00	\$300.00	\$200.00	\$200.00	(\$100.00)	-33.33%
	Source: 28?	\$196.26	\$300.00	\$300.00	\$200.00	\$200.00	(\$100.00)	-33.33%
	Source: 2??	\$696,600.92	\$716,235.00	\$695,862.34	\$694,975.99	\$707,450.00	\$11,587.66	1.67%
50-800-617-000000-542	State Aid - Match NSL	\$15,253.31	\$13,845.00	\$13,845.00	\$13,753.00	\$13,662.00	(\$183.00)	-1.32%
50-800-617-000000-543	State Aid - SSBA	\$5,862.67	\$6,195.00	\$6,195.00	\$5,862.00	\$6,288.00	\$93.00	1.50%
	Source: 61?	\$21,115.98	\$20,040.00	\$20,040.00	\$19,615.00	\$19,950.00	(\$90.00)	-0.45%
	Source: 6??	\$21,115.98	\$20,040.00	\$20,040.00	\$19,615.00	\$19,950.00	(\$90.00)	-0.45%
50-800-714-000000-000	Donated Commodities-DPI Figure	\$110,616.80	\$90,200.00	\$90,200.00	\$92,742.70	\$97,224.00	\$7,024.00	7.79%
50-800-717-000000-546	Breakfast Program - Fed Reimb	\$106,924.81	\$104,500.00	\$104,500.00	\$110,159.30	\$115,000.00	\$10,500.00	10.05%
50-800-717-000000-547	Food Service Aid - Lunch	\$527,147.76	\$538,000.00	\$528,000.00	\$516,107.92	\$516,000.00	(\$12,000.00)	-2.27%
50-800-717-000000-586	Food Service Aid - SFS	\$63,675.79	\$62,000.00	\$62,000.00	\$76,371.40	\$60,000.00	(\$2,000.00)	-3.23%
	Source: 71?	\$808,365.16	\$794,700.00	\$784,700.00	\$795,381.32	\$788,224.00	\$3,524.00	0.45%
50-800-799-000000-520	Other Federal Revenue - Transform WI	\$31,340.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Source: 79?	\$31,340.36	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Source: 7??	\$839,705.52	\$794,700.00	\$784,700.00	\$795,381.32	\$788,224.00	\$3,524.00	0.45%
50-800-964-000000-000	Insurance	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Source: 96?	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Source: 9??	\$3,000.00	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	0.00%
	Fund: 50 Total	\$1,578,092.16	\$1,530,975.00	\$1,500,602.34	\$1,509,972.31	\$1,518,973.92	\$18,371.58	1.22%

Fund Grand Totals

FUND 10	YTD Activity 2014-2015	Budget Beginning Budget 2015- 2016	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change
A	C	D		E	F	G	G-E (G-E)/E
Lemonweir	\$27,417	\$21,348	\$21,348	\$23,587	\$24,487	\$3,139	14.70%
Miller	\$21,896	\$18,715	\$18,715	\$20,013	\$21,038	\$2,324	12.42%
Oakdale	\$6,451	\$5,411	\$5,411	\$5,411	\$6,885	\$1,474	27.24%
Camp Douglas	\$3,319	\$3,240	\$3,240	\$3,581	\$3,685	\$445	13.73%
Wyeville	\$9,034	\$8,101	\$8,101	\$8,096	\$7,542	(\$559)	-6.90%
Warrens	\$9,070	\$9,269	\$9,269	\$9,289	\$8,798	(\$471)	-5.08%
LaGrange	\$30,449	\$25,162	\$25,162	\$25,448	\$30,220	\$5,058	20.10%
Montessori School	\$0	\$0	\$0	\$12,494	\$3,713	\$3,713	0.00%
Common School Library Fund	\$49,096	\$44,436	\$44,436	\$45,231	\$44,512	\$76	0.17%
District Music/Art/PE/	\$24,243	\$24,001	\$24,001	\$22,069	\$24,614	\$613	2.55%
Total Elementary NonSalary	\$180,976	\$159,682	\$159,682	\$175,220	\$175,493	\$15,811	9.90%
Elementary Salary	\$6,827,921	\$6,860,613	\$6,824,492	\$6,988,207	\$7,159,467	\$334,975	4.91%
TOTAL ELEMENTARY	\$7,008,896	\$7,020,295	\$6,984,173	\$7,163,426	\$7,334,960	\$350,786	5.02%
Middle School	\$3,746,248	\$3,639,504	\$3,640,801	\$3,697,070	\$3,739,596	\$98,794	2.71%
Senior High School	\$5,239,739	\$5,331,324	\$5,347,220	\$5,308,483	\$5,438,764	\$91,544	1.71%
Alternative School	\$335,292	\$335,098	\$365,314	\$385,092	\$371,446	\$6,133	1.68%
English as a Second Language	\$16,770	\$17,196	\$13,132	\$14,768	\$13,227	\$94	0.72%
Administration	\$1,151,543	\$1,103,141	\$1,100,247	\$1,114,399	\$1,108,283	\$8,036	0.73%
Health	\$36,707	\$34,882	\$34,875	\$36,790	\$34,972	\$97	0.28%
Transportation	\$2,060,301	\$2,013,999	\$1,989,882	\$2,187,813	\$2,041,376	\$51,494	2.59%
Operation	\$1,902,734	\$1,945,776	\$1,992,591	\$1,860,095	\$1,962,411	(\$30,180)	-1.51%
Construction	\$523,752	\$350,000	\$1,150,000	\$1,165,507	\$646,929	(\$503,071)	-43.75%
Maintenance	\$641,623	\$640,537	\$651,048	\$704,651	\$657,099	\$6,051	0.93%
District Wide Reading	\$108,555	\$170,135	\$170,070	\$90,371	\$0	(\$170,070)	-100.00%
District Wide Programs	\$5,193,536	\$5,881,087	\$5,909,330	\$5,544,682	\$6,278,880	\$369,550	6.25%
District Wide AV	\$44,864	\$30,529	\$30,529	\$51,696	\$30,523	(\$6)	-0.02%
Curriculum	\$341,075	\$449,581	\$447,869	\$455,139	\$524,499	\$76,630	17.11%
Technology	\$991,604	\$521,311	\$520,863	\$763,969	\$1,102,915	\$582,052	111.75%
Gifted & Talented	\$2,007	\$3,904	\$3,904	\$1,262	\$3,350	(\$554)	-14.18%
Native American Education	\$1,496	\$2,500	\$2,500	\$3,141	\$2,500	\$0	0.00%
4K (Four Year Old Kindergarten)	\$489,438	\$497,810	\$504,466	\$491,105	\$465,222	(\$39,244)	-7.78%
Wellness	\$0	\$0	\$0	\$150	\$0	\$0	0.00%
Fund 10 Grants	\$1,213,577	\$1,107,546	\$1,161,753	\$1,095,721	\$1,068,662	(\$93,091)	-8.01%
FUND 10 TOTAL	\$31,049,757	\$31,096,155	\$32,020,566	\$32,135,330	\$32,825,612	\$805,046	2.51%

Fund Grand Totals

FUND 27 TOTAL							
Lemonweir					\$0		0.00%
Miller					\$0		0.00%
Oakdale					\$0		0.00%
Camp Douglas					\$0		0.00%
Wyeville					\$0		0.00%
Warrens					\$0		0.00%
LaGrange					\$0		0.00%
Total Elementary Non-Salary							
Elementary Salary	\$1,542,855	\$1,512,614	\$1,521,853	\$1,566,311	\$1,658,963	\$137,109	9.01%
Elementary Salary & Non-Salary	\$1,542,855	\$1,512,614	\$1,521,853	\$1,566,311	\$1,658,963	\$137,109	9.01%
Middle School	\$673,163	\$623,351	\$647,821	\$706,785	\$634,178	(\$13,643)	-2.11%
High School	\$652,072	\$633,989	\$622,584	\$614,155	\$661,055	\$38,471	6.18%
Transportation	\$211,550	\$206,095	\$206,619	\$206,614	\$181,933	(\$24,686)	-11.95%
District Wide	\$919,743	\$878,639	\$953,703	\$980,353	\$951,194	(\$2,509)	-0.26%
Fund 27 Grants	\$587,059	\$605,322	\$637,488	\$596,242	\$654,364	\$16,876	2.65%
FUND 27 TOTAL	\$4,586,441	\$4,460,010	\$4,590,069	\$4,670,459	\$4,741,687	\$151,619	3.30%
FUND 38 & 39 TOTAL	\$1,893,602	\$627,083	\$627,083	\$627,083	\$649,543	\$22,460	3.58%
FUND 10 TOTAL	\$31,049,757	\$31,096,155	\$32,020,566	\$32,135,330	\$32,825,612	\$805,046	2.51%
FUND 27 TOTAL	\$4,586,441	\$4,460,010	\$4,590,069	\$4,670,459	\$4,741,687	\$151,619	3.30%
FUND 38 & 39 TOTAL	\$1,893,602	\$627,083	\$627,083	\$627,083	\$649,543	\$22,460	3.58%
GRAND TOTAL	\$37,529,801	\$36,183,248	\$37,237,718	\$37,432,872	\$38,216,842	\$979,125	2.63%

		Budget Beginning Budget 2015- 2016	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	Notes
GRANTS - NON-SALARY BUDGET	YTD Activity 2014-2015							
A	C	D	E	F	G	G-E	(G-E)/E	
ECIA Title 1 - Fund 10 (141)	\$20,770	\$93,356	\$107,397	\$19,713	\$78,035	(\$29,362)	72.66%	
Title II-A - Fund 10 (365)	\$43,931	\$74,536	\$58,055	\$44,708	\$52,655	\$5,400	90.70%	
CESA Mini Grant -(711)	\$125	\$0	\$0	\$0	\$0	\$0	0.00%	
CESA Mini Grant -(712)	\$400	\$0	\$0	\$270	\$0	\$0	0.00%	
WI Fast Forward - (716)	\$41,126	\$0	\$0	\$26,014	\$0	\$0	0.00%	
Educator Effectiveness (583)	\$0	\$0	\$15,539	\$15,531	\$0	\$15,539	0.00%	
Montessori - (360)	\$130,432	\$0	\$30,488	\$30,488	\$0	\$30,488	0.00%	
Peer Mentoring - (387)	\$17,204	\$0	\$0	\$0	\$0	\$0	0.00%	
DoD Foreign Language and Math (801)	\$142,336	\$135,848	\$133,648	\$132,009	\$51,494	\$82,153	38.53%	
Reading Intervention Grant (720)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Vocational Education Aid - Fund 10 (400)	\$14,644	\$13,639	\$13,645	\$19,094	\$18,996	(\$5,350)	139.21%	
CESA Mini Grant -Fund 27 (517)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
PL 94-142 - Fund 27	\$311,654	\$319,420	\$351,596	\$311,872	\$364,091	(\$12,494)	103.55%	
PL 99-457 - Fund 27	\$6,372	\$8,000	\$7,263	\$8,680	\$6,037	\$1,226	83.13%	
American Indian Language (587)	\$6,950	\$0	\$0	\$9,500	\$0	\$0	0.00%	
IESSAA Indian Education Grant - Fund 29	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
	\$735,944	\$644,799	\$717,631	\$617,879	\$571,308	\$146,323	79.61%	

		Budget Beginning Budget 2015- 2016	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	
GRANTS - SALARY BUDGET	YTD Activity 2014-2015							
ECIA Title 1 - Fund 10	\$648,958	\$665,990	\$652,203	\$647,771	\$749,927	(\$97,724)	114.98%	
Title II-A - Fund 10	\$82,239	\$83,075	\$100,651	\$104,298	\$101,046	(\$395)	100.39%	
CESA Mini Grant -(711)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
CESA Mini Grant -(712)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
WI Fast Forward - (716)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Educator Effectiveness (583)	\$0	\$0	\$4,541	\$4,549	\$4,541	\$0	100.00%	
Montessori - (360)	\$11,790	\$0	\$2,290	\$2,290	\$2,290	\$0	100.00%	
Peer Mentoring - (387)	\$7,596	\$0	\$0	\$0	\$0	\$0	0.00%	
DoD Foreign Language and Math (801)	\$29,664	\$26,152	\$28,352	\$29,991	\$0	\$28,352	0.00%	
Reading Intervention Grant	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Vocational Education Aid - Fund 10	\$15,411	\$14,950	\$14,944	\$9,495	\$9,677	\$5,266	64.76%	
CESA Mini Grant -Fund 27 (517)	\$16,500	\$0	\$0	\$15,000	\$0	\$0	0.00%	
PL 94-142 - Fund 27	\$241,997	\$270,284	\$270,891	\$254,669	\$276,446	(\$5,556)	102.05%	
PL 99-457 - Fund 27	\$10,537	\$7,618	\$7,738	\$6,021	\$7,790	(\$52)	100.67%	
American Indian Language (587)	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
IESSAA Indian Education Grant - Fund 29	\$26,142	\$20,203	\$20,027	\$20,027	\$25,234	(\$5,207)	126.00%	
	\$1,090,834	\$1,088,272	\$1,101,636	\$1,094,110	\$1,176,951	(\$75,315)	106.84%	

GRANTS - TOTAL SAL/NON-SALARY	YTD Activity 2014-2015	Budget Beginning Budget 2015- 2016	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	
ECIA Title 1 - Fund 10	\$669,728	\$759,346	\$759,600	\$667,484	\$827,962	(\$68,362)	109.00%	
Title II-A - Fund 10	\$126,170	\$157,611	\$158,706	\$149,006	\$153,701	\$5,005	96.85%	
CESA Mini Grant -(711)	\$125	\$0	\$0	\$0	\$0	\$0	0.00%	
CESA Mini Grant -(712)	\$400	\$0	\$0	\$270	\$0	\$0	0.00%	
WI Fast Forward - (716)	\$41,126	\$0	\$0	\$26,014	\$0	\$0	0.00%	
Educator Effectiveness (583)	\$0	\$0	\$20,080	\$20,080	\$4,541	\$15,539	22.61%	
Montessori - (360)	\$142,222	\$0	\$32,778	\$32,778	\$2,290	\$30,488	6.99%	
Peer Mentoring - (387)	\$24,800	\$0	\$0	\$0	\$0	\$0	0.00%	
DoD Foreign Language and Math (801)	\$172,000	\$162,000	\$162,000	\$162,000	\$51,494	\$110,506	31.79%	
Reading Intervention Grant	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
Vocational Education Aid - Fund 10	\$30,055	\$28,589	\$28,589	\$28,589	\$28,673	(\$84)	100.29%	
CESA Mini Grant -Fund 27 (517)	\$16,500	\$0	\$0	\$15,000	\$0	\$0	0.00%	
PL 94-142 - Fund 27	\$553,650	\$589,704	\$622,487	\$566,541	\$640,537	(\$18,050)	102.90%	
PL 99-457 - Fund 27	\$16,909	\$15,618	\$15,001	\$14,701	\$13,827	\$1,174	92.17%	
American Indian Language	\$6,950	\$0	\$0	\$9,500	\$0	\$0	0.00%	
IESSAA Indian Education Grant - Fund 29	\$26,142	\$20,203	\$20,027	\$20,027	\$25,234	(\$5,207)	126.00%	
	\$1,826,777.83	\$1,733,071.07	\$1,819,267.42	\$1,711,989.34	\$1,748,259.63	\$71,007.79	96.10%	

SALARY BUDGET FUND 10	YTD Activity 2014-2015	Budget Beginning Budget 2015-2016	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016-2017	Budget Difference	Percent Change	
Lemonweir								
Miller								
Oakdale								
Camp Douglas								
Wyeville								
Warrens								
LaGrange								
Montessori School								
Music/Art/PE/Guid/Chap/Library								
A	C	D	E	F	G	G-E	(G-E)/E	
Elementary	\$6,827,921	\$6,860,613	\$6,824,492	\$6,988,207	\$7,159,467	\$334,975	4.91%	
Middle School	\$3,662,461	\$3,563,949	\$3,565,246	\$3,622,882	\$3,662,282	\$97,036	2.72%	
Senior High School	\$4,915,182	\$5,082,770	\$5,080,665	\$5,009,434	\$5,169,596	\$88,931	1.75%	
Alternative School	\$303,247	\$304,934	\$335,149	\$354,927	\$342,822	\$7,673	2.29%	
English Language Learner	\$16,448	\$16,496	\$12,432	\$12,950	\$12,527	\$94	0.76%	
Administration	\$616,934	\$617,881	\$614,987	\$624,570	\$626,379	\$11,392	1.85%	
Health	\$31,727	\$30,707	\$30,700	\$31,731	\$30,889	\$190	0.62%	
Transportation	\$1,114,845	\$1,082,212	\$1,058,095	\$1,142,385	\$1,103,983	\$45,888	4.34%	
Operation	\$942,529	\$937,473	\$984,288	\$1,021,362	\$953,972	(\$30,316)	-3.08%	
Construction								
Maintenance	\$374,776	\$397,812	\$408,323	\$409,259	\$411,174	\$2,851	0.70%	
District Reading	\$108,555	\$170,135	\$170,070	\$90,371	\$0	(\$170,070)	-100.00%	Coding Change
District Wide Programs	\$1,280,003	\$1,994,376	\$1,924,725	\$1,515,719	\$2,040,702	\$115,977	6.03%	
District Wide AV								
Curriculum	\$234,030	\$267,581	\$265,869	\$254,236	\$255,799	(\$10,070)	-3.79%	
Technology	\$216,632	\$219,311	\$218,863	\$222,470	\$300,915	\$82,052	37.49%	
Gifted & Talented	\$0	\$0	\$0	\$0	\$0	\$0	0.00%	
4K (Four Year Old Kindergarten)	\$377,757	\$377,380	\$384,035	\$390,426	\$351,254	(\$32,781)	-8.54%	
Wellness								
FUND 10 TOTAL	\$21,023,045	\$21,923,630	\$21,877,939	\$21,690,930	\$22,421,761	\$543,822	2.49%	

Salary

FUND 27								
Elementary	\$1,542,855	\$1,512,614	\$1,521,853	\$1,566,311	\$1,658,963	\$137,109	9.01%	
Middle School	\$673,163	\$623,351	\$647,821	\$706,785	\$634,178	(\$13,643)	-2.11%	
High School	\$652,072	\$633,989	\$622,584	\$614,155	\$661,055	\$38,471	6.18%	
Transportation	\$191,554	\$173,095	\$173,619	\$194,455	\$148,933	(\$24,686)	-14.22%	
District Wide Aid Eligible	\$767,596	\$765,336	\$840,534	\$802,204	\$866,797	\$26,263	3.12%	
District Wide Non Aid Eligible	\$20,333	\$19,925	\$19,792	\$19,628	\$20,147	\$356	1.80%	
FUND 27 TOTAL	\$3,847,573	\$3,728,309	\$3,826,203	\$3,903,537	\$3,990,073	\$163,871	4.28%	

FUND 38 + 39 TOTAL	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	
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FUND 10 TOTAL	\$21,023,045	\$21,923,630	\$21,877,939	\$21,690,930	\$22,421,761	\$543,822	2.49%	
FUND 27 TOTAL	\$3,847,573	\$3,728,309	\$3,826,203	\$3,903,537	\$3,990,073	\$163,871	4.28%	
FUND 38 + 39 TOTAL								
GRAND TOTAL	\$24,870,618	\$25,651,939	\$25,704,142	\$25,594,468	\$26,411,834	\$707,692	2.75%	

NON-SALARY BUDGET							Notes
FUND 10	YTD Activity 2014-2015	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	
A	C	E	F	G	G-E	(G-E)/E	
Lemonweir	\$27,417	\$21,348	\$23,587	\$24,487	\$3,139	14.7%	
Miller	\$21,896	\$18,715	\$20,013	\$21,038	\$2,324	12.4%	
Oakdale	\$6,451	\$5,411	\$5,411	\$6,885	\$1,474	27.2%	
Camp Douglas	\$3,319	\$3,240	\$3,581	\$3,685	\$445	13.7%	
Wyeville	\$9,034	\$8,101	\$8,096	\$7,542	(\$559)	-6.9%	
Warrens	\$9,070	\$9,269	\$9,289	\$8,798	(\$471)	-5.1%	
LaGrange	\$30,449	\$25,162	\$25,448	\$30,220	\$5,058	20.1%	
Montessori School	\$0	\$0	\$12,494	\$3,713	\$3,713	0.0%	
District Music/Art/PE	\$24,243	\$24,001	\$22,069	\$24,614	\$613	2.6%	
Common School Library Fund	\$49,096	\$44,436	\$45,231	\$44,512	\$76	0.2%	
Elementary Total	\$180,976	\$159,682	\$175,220	\$175,493	\$15,811	9.9%	
Middle School	\$72,965	\$65,550	\$65,550	\$67,309	\$1,759	2.7%	
MS Athletics	\$10,822	\$10,005	\$8,638	\$10,005	\$0	0.0%	
Senior High School	\$218,554	\$156,561	\$187,687	\$159,173	\$2,612	1.7%	
HS Athletics	\$106,002	\$109,995	\$111,362	\$109,995	\$0	0.0%	
Alternative School	\$32,045	\$30,164	\$30,164	\$28,624	(\$1,540)	-5.1%	
English Language Learner	\$322	\$700	\$1,818	\$700	\$0	0.0%	
Administration	\$534,608	\$485,260	\$489,829	\$481,904	(\$3,356)	-0.7%	
Health	\$4,980	\$4,175	\$5,060	\$4,083	(\$93)	-2.2%	
Transportation	\$945,457	\$931,787	\$1,045,427	\$937,393	\$5,606	0.6%	
Operation	\$960,205	\$1,008,303	\$838,732	\$1,008,439	\$136	0.0%	
Construction	\$523,752	\$1,150,000	\$1,165,507	\$646,929	(\$503,071)	-43.7%	Energy Exemption Dollars
Maintenance	\$266,848	\$242,725	\$295,392	\$245,925	\$3,200	1.3%	
District Wide Programs	\$3,913,533	\$3,984,604	\$4,028,963	\$4,238,178	\$253,573	6.4%	
District Wide AV	\$44,864	\$30,529	\$51,696	\$30,523	(\$6)	0.0%	
Curriculum	\$107,045	\$182,000	\$200,903	\$268,700	\$86,700	47.6%	
Technology	\$774,972	\$302,000	\$541,500	\$802,000	\$500,000	165.6%	
Gifted & Talented	\$2,007	\$3,904	\$1,262	\$3,350	(\$554)	-14.2%	
Native American Education	\$1,496	\$2,500	\$3,141	\$2,500	\$0	0.0%	
4K (Four Year Old Kindergarten)	\$111,681	\$120,431	\$100,679	\$113,968	(\$6,463)	-5.4%	
District Reading	\$0	\$0	\$0	\$0	\$0	0.0%	
Wellness	\$0	\$0	\$150	\$0	\$0	0.0%	
FUND 10	\$8,813,135	\$8,980,875	\$9,348,679	\$9,335,190	\$354,315	3.9%	

FUND 27 Non-Salary Budget						
Lemonweir						
Miller						
Oakdale						
Camp Douglas						
Wyeville						
Warrens						
LaGrange						
Elementary						
Middle School						
High School						
Transportation	\$19,995	\$33,000	\$12,159	\$33,000	\$0	0.0%
District Wide Aid Eligible	\$103,501	\$93,378	\$106,614	\$64,250	(\$29,128)	-31.2%
District Wide Non Aid Eligible	\$28,313	\$0	\$51,907	\$0	\$0	0.0%
FUND 27 TOTAL	\$151,810	\$126,378	\$170,680	\$97,250	(\$29,128)	-23.0%
FUND 38 & 39 DEBT SERVICE	\$2,058,962	\$1,906,577	\$1,906,577	\$627,083	\$0	0.0%
FUND 10 TOTAL	\$8,813,135	\$8,980,875	\$9,348,679	\$9,335,190	\$354,315	3.9%
FUND 27 TOTAL	\$151,810	\$126,378	\$170,680	\$97,250	(\$29,128)	-23.0%
FUND 38 & 39 TOTAL	\$1,893,602	\$627,083	\$627,083	\$649,543	\$22,460	3.6%
GRAND TOTAL	\$10,858,547	\$9,734,336	\$10,146,442	\$10,081,983	\$347,647	3.6%

NON-SALARY BUDGET SUMMARY	
Lemonweir	\$56.61/Student
Miller	\$56.61/Student
Oakdale	\$56.61/Student
Camp Douglas	\$56.61/Student
Wyeville	\$56.61/Student
Warrens	\$56.61/Student
LaGrange	\$56.61/Student
Common School Library Fund	\$31.76/Student
Total	
Middle School	\$82.86/Student
MS Athletics	\$50.24/Student
Senior High School	150.08/Student
HS Athletics	∅ \$100/Student

Alternative School							\$28,624
Description	YTD Activity 2014-2015	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	Explanation
Personal Services - Alternative School	\$18,970	\$17,070	\$17,070	\$17,070	\$0	0.0%	
Emplee Travel - Alternative School	\$75	\$0	\$0	\$0	\$0	0.0%	
Postage - Undifferentiated	\$149	\$0	\$406	\$0	\$0	0.0%	
General Supplies - Alternative School	\$8,729	\$8,533	\$8,117	\$7,101	(\$1,432)	-16.8%	
Guidance Supplies - RKLC	\$0	\$208	\$208	\$208	(\$0)	-0.2%	
General Supplies - Library	\$213	\$200	\$200	\$200	\$0	0.0%	
Library Books - Library	\$2,809	\$3,035	\$3,252	\$3,305	\$270	8.9%	
Periodicals - Alternative School	\$0	\$90	\$99		(\$90)	-100.0%	
Instrl Computer Software - Library	\$1,028	\$1,028	\$812	\$740	(\$288)	-28.0%	
	\$32,045	\$30,164	\$30,164	\$28,624	(\$1,540)	-5.1%	

English Language Learner							\$700
Description	YTD Activity 2014-2015	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	Explanation
Mileage ELL	\$0	\$0	\$1,123	\$0	\$0	0.0%	
General Supplies - ELL	\$322	\$700	\$695	\$700	\$0	0.0%	
	\$322	\$700	\$1,818	\$700	\$0	0.0%	

Administration							\$481,904
Description	YTD Activity 2014-2015	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	Explanation
Personal Services - Board Members (I	\$0	\$11,000	\$0	\$0	(\$11,000)	-100.0%	Decrease in premium.
Personal Services - Election	\$2,715	\$4,500	\$2,715	\$4,500	\$0	0.0%	
Personal Services - Legal Services	\$43,244	\$40,000	\$40,000	\$40,000	\$0	0.0%	
Personal Services - Audit	\$10,345	\$10,050	\$8,455	\$10,050	\$0	0.0%	
Other Bd of Education - Bond & Invest	\$807	\$1,000	\$807	\$1,000	\$0	0.0%	
Other Bd of Education - WASB Servic	\$6,542	\$6,500	\$6,650	\$6,500	\$0	0.0%	
Personal Services - District Administrat	\$20,866	\$10,000	\$19,902	\$10,000	\$0	0.0%	
Personal Services - Direction of Busin	\$47,667	\$40,000	\$50,083	\$45,000	\$5,000	12.5%	
Employee Travel - Board Members	\$2,270	\$2,500	\$1,164	\$2,500	\$0	0.0%	
Employee Travel - District Administrator	\$3,799	\$4,000	\$3,011	\$4,000	\$0	0.0%	
Employee Travel - Direction of Business	\$3,255	\$3,000	\$3,894	\$3,000	\$0	0.0%	
Advertising - Election Ads	\$0	\$500	\$0	\$500	\$0	0.0%	
Public Relations	\$0	\$0	\$10,182	\$6,000	\$6,000	0.0%	
Advertising - Direction of Business	\$24,911	\$25,000	\$23,979	\$25,000	\$0	0.0%	
Communication - Postage	\$13,772	\$14,000	\$10,738	\$14,000	\$0	0.0%	
General Supplies - Election	\$126	\$200	\$154	\$200	\$0	0.0%	
General Supplies - Direction of Busine	\$2,589	\$2,000	\$2,000	\$2,000	\$0	0.0%	
General Supplies - Fiscal	\$1,333	\$1,000	\$979	\$1,000	\$0	0.0%	
Furniture - Administration	\$5,603	\$0	\$414	\$0	\$0	0.0%	
Periodicals Direction of Business	\$1,248	\$1,239	\$1,231	\$1,239	\$0	0.0%	
Equip Rental - Direction of Business	\$1,431	\$1,430	\$1,431	\$1,430	\$0	0.0%	
Operational Debt - Interest Short-Term	\$9,593	\$10,000	\$11,707	\$10,000	\$0	0.0%	
District Liability Insurance	\$31,473	\$30,152	\$29,014	\$30,951	\$799	2.6%	
District Property Insurance	\$37,177	\$47,503	\$48,093	\$54,441	\$6,938	14.6%	
Workers Compensation	\$243,600	\$194,397	\$194,462	\$183,354	(\$11,043)	-5.7%	
Fidelity Bond Premiums	\$2,194	\$2,289	\$2,289	\$2,239	(\$50)	-2.2%	
Unemployment Compensation	\$9,193	\$15,000	\$6,431	\$15,000	\$0	0.0%	
Dues & Fees - Direction of Business	\$8,855	\$8,000	\$10,044	\$8,000	\$0	0.0%	
	\$534,608	\$485,260	\$489,829	\$481,904	(\$3,356)	-0.7%	

Health							\$4,083
Description	YTD Activity 2014-2015	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	Explanation
Personal Services - Health	\$65	\$1,575	\$75	\$1,083	(\$493)	-31.3%	
Emplee Travel - Health	\$1,693	\$800	\$1,347	\$800	\$0	0.0%	
General Supplies Health	\$2,679		\$870		\$0	0.0%	
Medical Supplies - Health	\$543	\$1,800	\$792	\$2,200	\$400	22.2%	
Non Capital Health	\$0	\$0	\$1,976	\$0	\$0	0.0%	
	\$4,980	\$4,175	\$5,060	\$4,083	(\$93)	-2.2%	

Alternative School							\$28,624
Description	YTD Activity 2014-2015	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	Explanation
Personal Services - Alternative School	\$18,970	\$17,070	\$17,070	\$17,070	\$0	0.0%	
Emplee Travel - Alternative School	\$75	\$0	\$0	\$0	\$0	0.0%	
Postage - Undifferentiated	\$149	\$0	\$406	\$0	\$0	0.0%	
General Supplies - Alternative School	\$8,729	\$8,533	\$8,117	\$7,101	(\$1,432)	-16.8%	
Guidance Supplies - RKLC	\$0	\$208	\$208	\$208	(\$0)	-0.2%	
General Supplies - Library	\$213	\$200	\$200	\$200	\$0	0.0%	
Library Books - Library	\$2,809	\$3,035	\$3,252	\$3,305	\$270	8.9%	
Periodicals - Alternative School	\$0	\$90	\$99		(\$90)	-100.0%	
Instrl Computer Software - Library	\$1,028	\$1,028	\$812	\$740	(\$288)	-28.0%	
	\$32,045	\$30,164	\$30,164	\$28,624	(\$1,540)	-5.1%	

Transportation							\$937,393
Description	YTD Activity 2014-2015	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	Explanation
Personal Service-Direction of Pupil Tr	\$10,196	\$10,550	\$11,093	\$10,250	(\$300)	-2.8%	
Property Services-Vehicle Maintenanc	\$35,166	\$22,100	\$28,629	\$22,100	\$0	0.0%	
Parent Contract	\$1,768	\$1,000	\$0	\$1,000	\$0	0.0%	
Emplee Travel - Direction Pupil Trans	\$2,321	\$1,030	\$5,329	\$2,230	\$1,200	116.5%	
Petroleum Regular (Home to School)	\$246,697	\$325,000	\$172,708	\$325,000	\$0	0.0%	
CESA	\$800	\$0	\$0	\$0	\$0	0.0%	
General Supplies-Vehicle Maintenanc	\$243,990	\$180,000	\$218,891	\$180,000	\$0	0.0%	
Apparel-Vehicle Maintenance	\$0	\$900	\$0	\$0	(\$900)	-100.0%	
Non-Capital Equip-Vehicle Maintenanc	\$2,238	\$255	\$17,235	\$255	\$0	0.0%	
Equipment/Vehicles Maint Individually	\$338,640	\$320,610	\$518,902	\$320,610	\$0	0.0%	
Liability Insurance - Transportation	\$62,418	\$69,292	\$71,167	\$74,898	\$5,606	8.1%	
Dues & Fees-Direction of Pupil Trans	\$1,225	\$1,050	\$1,475	\$1,050	\$0	0.0%	
	\$945,457	\$931,787	\$1,045,427	\$937,393	\$5,606	0.6%	

Operation							\$1,008,439
Description	YTD Activity 2014-2015	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	Explanation
Property Services - Operation	\$52		\$0		\$0	0.0%	
Property Services-Sites	\$45,158	\$45,000	\$52,606	\$45,000	\$0	0.0%	
Property Services - Bldgs	\$45,677	\$39,253	\$30,098	\$34,725	(\$4,528)	-11.5%	
PS Building Repairs	\$6,464	\$0	\$0	\$0	\$0	0.0%	
Gas for Heat - Bldgs	\$168,565	\$253,000	\$85,936	\$253,000	\$0	0.0%	
Electricity Other than Heat - Bldgs	\$363,298	\$406,000	\$367,091	\$406,000	\$0	0.0%	
Water - Bldgs	\$35,649	\$39,000	\$35,750	\$39,000	\$0	0.0%	
Sewerage - Bldgs	\$63,186	\$66,000	\$64,168	\$66,000	\$0	0.0%	
Emplee Travel - Operation	\$910	\$750	\$1,412	\$750	\$0	0.0%	
Communication - Telephone	\$33,420	\$34,000	\$33,424	\$34,000	\$0	0.0%	
CESA payment	\$0	\$0	\$4,528	\$4,664	\$4,664	0.0%	
General Supplies - Sites	\$30,737	\$15,500	\$37,970	\$15,500	\$0	0.0%	
General Supplies - Buildings	\$93,685	\$96,300	\$95,304	\$96,300	\$0	0.0%	Est based on Prior Year Actuals
Non-Capital Equip - Operation	\$5,410	\$7,500	\$10,099	\$7,500	\$0	0.0%	
Non-Capital Equip - Floors	\$4,003	\$0	\$0	\$0	\$0	0.0%	
Equipment Components - Operation	\$9,691	\$6,000	\$19,905	\$6,000	\$0	0.0%	
Equip/Depreciated	\$53,905	\$0	\$0	\$0	\$0	0.0%	
Dues & Fees - Operations	\$395	\$0	\$0	\$0	\$0	0.0%	
	\$960,205	\$1,008,303	\$838,732	\$1,008,439	\$136	0.0%	

Construction							\$646,929
Description	YTD Activity 2014-2015	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	Explanation
Property Services - Construction	\$412,849	\$1,150,000	\$333,904	\$386,929	(\$763,071)	-66.4%	Reduction from Act 32 Spending
Property Services - Construction Special Project	\$0	\$0	\$810,000	\$260,000	\$260,000	0.0%	
Site Purchase - Construction	\$345	\$0	\$0	\$0	\$0	0.0%	
Site Components-Remodeling - Const	\$107,389	\$0	\$7,852	\$0	\$0	0.0%	
Bldg Components-Remodeling - Cons	\$0	\$0	\$8,950	\$0	\$0	0.0%	
Equip/Vehicle Group Depreciation	\$3,170	\$0	\$4,800	\$0	\$0	0.0%	
	\$523,752	\$1,150,000	\$1,165,507	\$646,929	(\$503,071)	-43.7%	

Maintenance							\$245,925
Description	YTD Activity 2014-2015	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	Explanation
Property Services-Bldg	\$86,641	\$58,000	\$67,980	\$61,200	\$3,200	5.5%	
Property Services - HVAC Contract	\$37,005	\$48,000	\$15,633	\$48,000	\$0	0.0%	
Property Services-Bldg - Electrical	\$14,569	\$60,000	\$23,190	\$60,000	\$0	0.0%	
PS HVAC Maintenance	\$58,075	\$30,000	\$65,905	\$30,000	\$0	0.0%	
Emplee Travel - Direction of Maintena	\$466	\$500	\$2,057	\$500	\$0	0.0%	
General Supplies - Bldgs	\$39,819	\$19,125	\$42,385	\$19,125	\$0	0.0%	
General Supplies - Plumbing	\$10,081	\$6,000	\$12,884	\$6,000	\$0	0.0%	
General Supplies - Electrical	\$19,479	\$17,000	\$33,533	\$17,000	\$0	0.0%	
General Supplies - Other Equipment	\$131	\$0	\$0	\$0	\$0	0.0%	
Equipment Components - Maintenanc	\$0	\$3,000	\$0	\$3,000	\$0	0.0%	
Equip - Depreciated	\$0	\$0	\$30,000	\$0	\$0	0.0%	
Equip Rental - Other Equipment	\$537	\$1,000	\$1,106	\$1,000	\$0	0.0%	
Dues & Fees Maintenance	\$45	\$100	\$720	\$100	\$0	0.0%	
	\$266,848	\$242,725	\$295,392	\$245,925	\$3,200	1.3%	

District Wide Programs							\$4,238,178
Description	YTD Activity 2014-2015	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	Explanation
Personal Services - Fitness Center	\$1,100	\$1,100	\$8,091	\$3,000	\$1,900	172.7%	
Purchased Service - School Security	\$73,457	\$74,640	\$65,140	\$74,640	\$0	0.0%	
PS - District Wide	\$10,709	\$2,000	\$17,462	\$17,000	\$15,000	750.0%	
Emplee Travel-Instructional Staff Trair	\$24,053	\$27,000	\$3,618	\$35,000	\$8,000	29.6%	
Non-Open Enrollment Tuition Expense	\$105,202	\$112,795	\$83,651	\$112,863	\$68	0.1%	
General Tuition - Open Enrollment	\$654,285	\$870,512	\$672,663	\$878,635	\$8,123	0.9%	
Pymt to CESA - District Wide Program	\$21,838	\$18,766	\$20,361	\$19,968	\$1,203	6.4%	
Challenge Academy Enrollment	\$14,248	\$15,000	\$3,320	\$15,000	\$0	0.0%	
General Voucher Amount	\$0	\$0	\$0	\$80,000	\$80,000	#DIV/0!	
General Supplies 4-K	\$0		\$0		\$0	#DIV/0!	
General Supplies - Remedial Summer	\$800	\$2,720	\$2,720	\$1,320	(\$1,400)	-51.5%	
General Supplies - Enrichment Classe	\$14,628	\$10,910	\$10,910	\$16,260	\$5,350	49.0%	
Supplies - Fitness Center	\$388	\$500	\$0	\$500	\$0	0.0%	
General Supplies - District Wide	\$29,084	\$21,800	\$21,800	\$21,800	\$0	0.0%	
Paper - District Wide	\$43,208	\$35,000	\$29,114	\$35,000	\$0	0.0%	
Non-Capital Equip - District Wide	\$0	\$0	\$50,000	\$0	\$0	0.0%	
Equipment - Group Depreciation	\$34,088	\$0	\$51,570	\$0	\$0	0.0%	
Equip Rental - District Wide	\$54,105	\$50,000	\$51,051	\$50,000	\$0	0.0%	
Transfer to Special Education Fund	\$2,808,002	\$2,739,862	\$2,922,394	\$2,871,841	\$131,980	4.8%	
Transfer to Fund 50	\$17,670	\$0	\$0	\$3,350	\$3,350	0.0%	
Dues & Fees - District Wide	\$1,000	\$0	\$0	\$0	\$0	0.0%	
Non-Aidable Refund-Other Non Prog-I	\$5,669	\$2,000	\$15,098	\$2,000	\$0	0.0%	
	\$3,913,533	\$3,984,604	\$4,028,963	\$4,238,178	\$253,573	6.4%	

District Wide AV							\$30,523
Description	YTD Activity 2014-2015	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	Explanation
Maintenance-Instructional Equipment	\$7,337	\$5,000	\$5,000	\$5,000	\$0	0.0%	
Maintenance-Other Equipment	\$6,534	\$7,000	\$7,159	\$7,000	\$0	0.0%	
General Supplies - AV	\$5,829	\$5,000	\$5,000	\$5,000	\$0	0.0%	
Non-Capital Equip - AV	\$25,164	\$13,529	\$34,537	\$13,523	(\$6)	0.0%	
	\$44,864	\$30,529	\$51,696	\$30,523	(\$6)	0.0%	

Curriculum							\$268,700
Description	YTD Activity 2014-2015	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	Explanation
Personal Services-Curriculum Development	\$2,250	\$1,200	\$2,655	\$1,200	\$0	0.0%	Curriculum Adoption
Employee Travel-Direction of Improvement	\$3,305	\$3,500	\$2,912	\$3,500	\$0	0.0%	
General Supplies - Mathematics	\$5,215	\$3,500	\$0	\$2,500	(\$1,000)	-28.6%	
General Supplies - Science	\$0	\$3,500	\$0	\$25,000	\$21,500	614.3%	
General Supplies - Curriculum	\$3,101	\$5,000	\$2,793	\$5,000	\$0	0.0%	
AV Media	\$2,381	\$1,000	\$0	\$1,000	\$0	0.0%	
Software - Curriculum District Wide	\$32,010	\$45,000	\$17,455	\$62,000	\$17,000	37.8%	
Textbooks-Regular Curriculum	\$54,769	\$103,300	\$173,353	\$157,500	\$54,200	52.5%	
Textbooks Replacement	\$2,853	\$15,000	\$0	\$10,000	(\$5,000)	-33.3%	
Periodicals Curriculum	\$161	\$0	\$0	\$0	\$0	0.0%	
Dues Fees - Curriculum	\$1,000	\$1,000	\$1,735	\$1,000	\$0	0.0%	
	\$107,045	\$182,000	\$200,903	\$268,700	\$86,700	47.6%	

Technology							\$802,000
Description	YTD Activity 2014-2015	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	Explanation
Maintenance-Instructional Equipment	\$0	\$5,000	\$0	\$5,000	\$0	0.0%	
PS - Computer Technology	\$4,788	\$10,000	\$19,411	\$10,000	\$0	0.0%	
Employee Travel - Computer Technology	\$3,719	\$10,000	\$3,297	\$10,000	\$0	0.0%	
Communications - Network Phone Service	\$62,601	\$105,400	\$65,933	\$105,400	\$0	0.0%	
General Supplies - Computer Technology	\$417	\$0	\$2,099	\$0	\$0	0.0%	
Instructional Software	\$1,365	\$0	\$2,154	\$0	\$0	0.0%	
Non-Capital Objects-Business Administration	\$4,429	\$4,200	\$0	\$4,200	\$0	0.0%	
Equipment Components-Computer Technology	\$8,953	\$3,000	\$12,607	\$3,000	\$0	0.0%	
Non Instructional Computer Software	\$41,088	\$30,490	\$82,743	\$52,290	\$21,800	71.5%	
Equipment/Vehicles Group Depreciation	\$647,612	\$133,910	\$353,256	\$612,110	\$478,200	357.1%	
	\$774,972	\$302,000	\$541,500	\$802,000	\$500,000	165.6%	

Talented & Gifted							\$3,350
Description	YTD Activity 2014-2015	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	Explanation
General Supplies - Gifted & Talented	\$2,007	\$3,904	\$1,172	\$3,350	(\$554)	-14.2%	
Dues & Fees - Gifted & Talented	\$0	\$0	\$90	\$0	\$0	0.0%	
	\$2,007	\$3,904	\$1,262	\$3,350	(\$554)	-14.2%	

Wellness							\$0
Description	YTD Activity 2014-2015	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	Explanation
General Supplies - Wellness	\$0	\$0	\$150	\$0	\$0	0.0%	
	\$0	\$0	\$150	\$0	\$0	0.0%	

4 Year Old Kindergarten							\$113,968
Description	YTD Activity 2014-2015	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	Explanation
Personal Services - 4K	\$100,038	\$110,920	\$92,151	\$111,468	\$548	0.5%	
Emplee Travel - 4K	\$1,051	\$2,500	\$1,498	\$2,500	\$0	0.0%	
Postage - 4K	\$204	\$100	\$120	\$0	(\$100)	-100.0%	
Supplies - 4K	\$10,263	\$6,911	\$6,702	\$0	(\$6,911)	-100.0%	
Non-Capital - 4K	\$125	\$0	\$0	\$0	\$0	0.0%	
Furniture - 4K	\$0	\$0	\$209	\$0	\$0	0.0%	
	\$111,681	\$120,431	\$100,679	\$113,968	(\$6,463)	-5.4%	

Native American Education							\$2,500
Description	YTD Activity 2014-2015	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change	Explanation
Emplee Travel - Native American Dist	\$1,288	\$1,500	\$774	\$1,500	\$0	0.0%	
Native American Supplies	\$208	\$1,000	\$2,367	\$1,000	\$0	0.0%	New Budget Item
	\$1,496	\$2,500	\$3,141	\$2,500	\$0	0.0%	

Salary-Non Salary "Less Grants" Total

FUND 10	YTD Activity 2014-2015	Budget Beginning Budget 2015- 2016	Budget October 19, 2015	Budget April, 2016	Budget Beginning Budget 2016- 2017	Budget Difference	Percent Change
A	C	D	E	F	G	G-E	(G-E)/E
Lemonweir	\$27,417	\$21,348	\$21,348	\$23,587	\$24,487	\$3,139	14.70%
Miller	\$21,896	\$18,715	\$18,715	\$20,013	\$21,038	\$2,324	12.42%
Oakdale	\$6,451	\$5,411	\$5,411	\$5,411	\$6,885	\$1,474	27.24%
Camp Douglas	\$3,319	\$3,240	\$3,240	\$3,581	\$3,685	\$445	13.73%
Wyeville	\$9,034	\$8,101	\$8,101	\$8,096	\$7,542	(\$559)	-6.90%
Warrens	\$9,070	\$9,269	\$9,269	\$9,289	\$8,798	(\$471)	-5.08%
LaGrange	\$30,449	\$25,162	\$25,162	\$25,448	\$30,220	\$5,058	20.10%
Montessori School	\$0	\$0	\$0	\$12,494	\$3,713	\$3,713	0.00%
District Music/Art/PE	\$24,243	\$24,001	\$24,001	\$22,069	\$24,614	612.66	2.55%
Common School Library Fund	\$49,096	\$44,436	\$44,436	\$45,231	\$44,512	\$76	0.17%
Total Elementary NonSalary	\$180,976	\$159,682	\$159,682	\$175,220	\$175,493	\$15,811	9.90%
Elementary Salary	\$6,827,921	\$6,860,613	\$6,824,492	\$6,988,207	\$7,159,467	\$334,975	4.91%
TOTAL ELEMENTARY	\$7,008,896	\$7,020,295	\$6,984,173	\$7,163,426	\$7,334,960	\$350,786	5.02%
Middle School	\$3,746,248	\$3,639,504	\$3,640,801	\$3,697,070	\$3,739,596	\$98,794	2.71%
Senior High School	\$5,239,739	\$5,331,324	\$5,347,220	\$5,308,483	\$5,438,764	\$91,544	1.71%
Alternative School	\$335,292	\$335,098	\$365,314	\$385,092	\$371,446	\$6,133	1.68%
English Language Learner	\$16,770	\$17,196	\$13,132	\$14,768	\$13,227	\$94	0.72%
Administration	\$1,151,543	\$1,103,141	\$1,100,247	\$1,114,399	\$1,108,283	\$8,036	0.73%
Health	\$36,707	\$34,882	\$34,875	\$36,790	\$34,972	\$97	0.28%
Transportation	\$2,060,301	\$2,013,999	\$1,989,882	\$2,187,813	\$2,041,376	\$51,494	2.59%
Operation	\$1,902,734	\$1,945,776	\$1,992,591	\$1,860,095	\$1,962,411	(\$30,180)	-1.51%
Construction	\$523,752	\$350,000	\$1,150,000	\$1,165,507	\$646,929	(\$503,071)	-43.75%
Maintenance	\$641,623	\$640,537	\$651,048	\$704,651	\$657,099	\$6,051	0.93%
District Wide Reading	\$108,555	\$170,135	\$170,070	\$90,371	\$0	(\$170,070)	-100.00%
District Wide Programs	\$5,193,536	\$5,881,087	\$5,909,330	\$5,544,682	\$6,278,880	\$369,550	6.25%
District Wide AV	\$44,864	\$30,529	\$30,529	\$51,696	\$30,523	(\$6)	-0.02%
Curriculum	\$341,075	\$449,581	\$447,869	\$455,139	\$524,499	\$76,630	17.11%
Technology	\$991,604	\$521,311	\$520,863	\$763,969	\$1,102,915	\$582,052	111.75%
Gifted & Talented	\$2,007	\$3,904	\$3,904	\$1,262	\$3,350	(\$554)	-14.19%
Native American Education	\$1,496	\$2,500	\$2,500	\$3,141	\$2,500	\$0	0.00%
Wellness	\$0	\$0	\$0	\$150	\$0	\$0	0.00%
FUND 10 TOTAL	\$29,836,180	\$29,988,609	\$30,858,814	\$31,039,609	\$31,756,951	\$898,137	2.91%

FUND 27 TOTAL							
Lemonweir							
Miller							
Oakdale							
Camp Douglas							
Wyeville							
Warrens							
LaGrange							
Total Elementary Non-Salary							
Elementary Salary	\$1,542,855	\$1,512,614	\$1,521,853	\$1,566,311	\$1,658,963	\$137,109	9.01%
Elementary Salary & Non-Salary	\$1,542,855	\$1,512,614	\$1,521,853	\$1,566,311	\$1,658,963	\$137,109	9.01%
Middle School	\$673,163	\$623,351	\$647,821	\$706,785	\$634,178	(\$13,643)	-2.11%
High School	\$652,072	\$633,989	\$622,584	\$614,155	\$661,055	\$38,471	6.18%
Transportation	\$211,550	\$206,095	\$206,619	\$206,614	\$181,933	(\$24,686)	-11.95%
District Wide	\$919,743	\$878,639	\$953,703	\$980,353	\$951,194	(\$2,509)	-0.26%
FUND 27 TOTAL	\$3,999,383	\$3,854,687	\$3,952,581	\$4,074,217	\$4,087,323	\$134,743	3.41%
FUND 38 & 39 TOTAL	\$1,893,602	\$627,083	\$627,083	\$627,083	\$649,543	\$22,460	3.58%
FUND 10 TOTAL	\$29,836,180	\$29,988,609	\$30,858,814	\$31,039,609	\$31,756,951	\$898,137	2.91%
FUND 27 TOTAL	\$3,999,383	\$3,854,687	\$3,952,581	\$4,074,217	\$4,087,323	\$134,743	3.41%
FUND 38 & 39 TOTAL	\$1,893,602	\$627,083	\$627,083	\$627,083	\$649,543	\$22,460	3.58%

2015-2016 Budget Calendar

Start Date	End Date	Item to be completed	
2/5/2016		Complete Building and GMAPEL Budgets	Greg
2/10/2016		15-16 YTD Budget/Expense Review	Amy/Meredith
2/11/2016		Review 16-17 Preliminary Budget Process Review with Administrators and Supervisors	Greg
2/12/2016		Budget adjustment update to the 15-16 Budget	Amy/Meredith
2/15/2016		Regular Board Mtg - Present 16-17 Preliminary Budget estimate to Board	Greg
3/4/2016		Completed Building and GMAPEL Budget to Building Administrators	Greg
3/9/2016		15-16 YTD Budget/Expense Review	Amy/Meredith
3/18/2016		Building-level budget meetings completed	Greg
3/18/2016		Building budgets open to staff	Amy
3/21/2016		Regular Board Mtg - Review of 16-17 Preliminary Budget estimate	Greg
4/8/2016		Staff budgets completed and to principals	Staff
4/11/2016		15-16 YTD Budget/Expense Review	Amy/Meredith
4/15/2016		Budget adjustment update to the 15-16 Budget- Completed for April Brd Mtg	Amy/Meredith/Greg
4/15/2016		Building and Supervisor Budgets completed and to Business Manager.	Principals/Supervisors
4/18/2016		Regular Board Mtg - Review of 16-17 Preliminary Budget estimate	Greg
4/25/2016		Board Re-organization Meeting	
4/25/2016		Budgets reviewed and completed by Business Manager.	Greg
5/9/2016		15-16 YTD Budget/Expense Review	Amy/Meredith
5/12/2016		16-17 Budget in Sundance	Amy/Meredith
5/16/2016		Regular Board Mtg - 16-17 Initial Budget Presentation	Greg
6/8/2016		15-16 YTD Budget/Expense Review	Amy/Meredith
6/18/2016		Regular Board Mtg - 16-17 Budget Review	Greg
7/1/2016		July 1st State Aid Estimate	
7/11/2016	7/14/2016	Audit	
7/18/2016		Regular Board Mtg - 16-17 Initial Budget Approval for Annual Mtg; and 15-16 Closing of the Books	Greg
8/22/2016		Annual Meeting	Greg
9/16/2016		September 3rd Friday Count	
10/1/2016		Equalized Values Posted	
10/15/2016		State Aid Posted	
10/17/2016		Set Levy	Greg

ISSUER COMMENT

25 July 2016

RATING

General Obligation (or GO Related)¹

Aa3 No Outlook

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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. Monroe County has a population of 45,379 and a population density of 50 people per square mile. The county's per capita personal income is \$36,074 (3rd quartile) and the February 2016 unemployment rate was 5.5% (2nd quartile).² The largest industry sectors that drive the local economy are manufacturing, retail trade, and federal government (civilian).

Credit Overview

The credit position for Tomah Area SD is high quality, and its Aa3 rating is on par with the median rating of Aa3 for US school districts. Key credit factors include extremely small debt and pension burdens, a healthy socioeconomic profile and tax base, and a satisfactory financial position.

Debt and Pensions: The district has negligible debt and pension burdens, which are quite favorable with respect to the assigned rating of Aa3. The net direct debt to full value (0.1%) is significantly below the US median. Moreover, Tomah Area SD's Moody's-adjusted net pension liability to operating revenues (0.18x) is well below the US median and decreased slightly between 2012 and 2015.

Economy and Tax Base: The district has a quite healthy economy and tax base, which are aligned with its Aa3 rating position. The total full value (\$1.6 billion) is consistent with the US median and grew significantly from 2012 to 2015. Additionally, the full value per capita (\$76,844) approximates other Moody's-rated school districts nationwide. Lastly, the median family income equals 97.8% of the US level.

Finances: The financial position of Tomah Area SD is comparable to the assigned rating of Aa3. The fund balance as a percent of operating revenues (13.1%) is weaker than the US median. Moreover, the cash balance as a percent of revenues (6.1%) is far below the US median and decreased modestly from 2012 to 2015.

Management and Governance: Balanced financial operations typically demonstrate good financial management. From 2012 to 2015, Tomah Area SD approximately broke even and concurrently, the tax base generally grew.

Wisconsin school districts have an institutional framework score ³ of "Aa," or strong. School district revenues consist of varying levels of state aid and property taxes. Revenues are highly predictable as property taxes and state aid are received regularly. School districts' revenue-

raising ability is moderate. Districts operate under state-imposed per-pupil revenue limits but are permitted to seek voter approval for property tax overrides. Expenditures consist primarily of personnel costs, which are moderately predictable. Districts have a high ability to reduce expenditures given the limited collective bargaining-ability of Wisconsin public school district employees.

Sector Trends - Wisconsin School Districts

Wisconsin school districts face a stable operating environment as per-pupil revenue remains unchanged for fiscal 2016. Based on the state's 2015-17 budget, per-pupil revenue should remain flat through fiscal 2017, although 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}

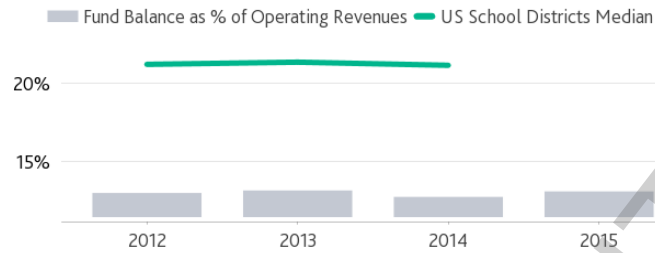
Tomah Area SD, WI

	2012	2013	2014	2015	US Median	Credit Trend
Economy / Tax Base						
Total Full Value	\$1,385M	\$1,472M	\$1,552M	\$1,598M	\$1,872M	Improved
Full Value Per Capita	\$68,682	\$71,010	\$74,626	\$76,844	\$80,896	Improved
Median Family Income (% of US Median)	97.8%	97.8%	97.8%	97.8%	103.1%	Stable
Finances						
Fund Balance as % of Operating Revenues	13.0%	13.2%	12.8%	13.1%	21.1%	Stable
Cash Balance as % of Operating Revenues	7.7%	6.9%	5.3%	6.1%	25.1%	Stable
Debt / Pensions						
Net Direct Debt / Full Value	0.45%	0.34%	0.20%	0.09%	1.5%	Stable
Net Direct Debt / Operating Revenues	0.18x	0.15x	0.09x	0.04x	0.75x	Stable
Moody's-adjusted Net Pension Liability (3-yr average) to Full Value	0.90%	1.0%	-0.01%	0.38%	3.1%	Improved
Moody's-adjusted Net Pension Liability (3-yr average) to Operating Revenues	0.36x	0.45x	-0.00x	0.18x	1.58x	Stable

Source: Moody's

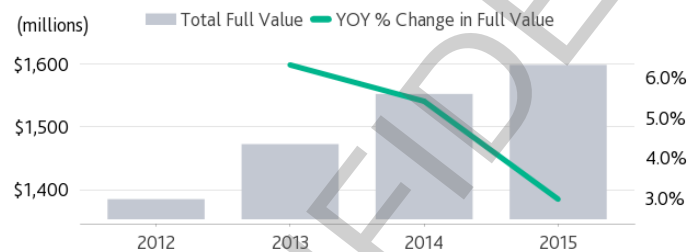
This publication does not announce a credit rating action. For any credit ratings referenced in this publication, please see the ratings tab on the issuer/entity page on www.moody's.com for the most updated credit rating action information and rating history.

Exhibit 2

Fund balance as a percent of operating revenues grew slightly from 2012 to 2015**Fund Balance as a Percent of Operating Revenues**

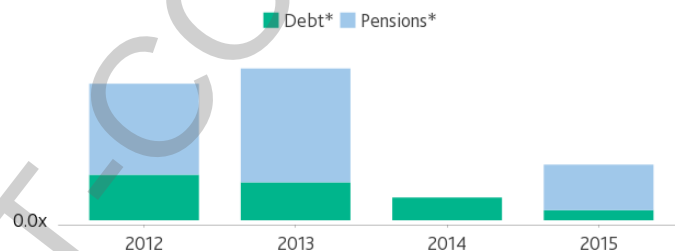
Source: Issuer financial statements; Moody's

Exhibit 3

Full value of the property tax base increased between 2012 and 2015**Total Full Value**

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

Exhibit 4

Moody's-adjusted net pension liability to operating revenues decreased modestly from 2012 to 2015**Net Direct Debt and Adjusted Net Pension Liability / Operating Revenues**

*Debt is represented as Net Direct Debt / Operating Revenues. Net Direct Debt is defined as gross debt minus self supporting debt. Pensions are represented as ANPL / Operating Revenues. ANPL is defined as the average of Moody's-adjusted Net Pension Liability in each of the past three years.

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

Endnotes

- 1 The rating referenced in this report is the government's General Obligation (GO) rating or its highest public rating that is GO-related. A GO bond is generally a security backed by the full faith and credit pledge and total taxing power of the local government. See [Local Government GO Pledges Vary Across States](#), for more details. GO-related ratings include issuer ratings, which are GO-equivalent ratings for governments that do not issue GO debt. GO-related ratings also include ratings on other securities that are notched or otherwise related to what the government's GO rating would be, such as 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 guarantee or enhancement programs or bond insurance.
- 2 The per capita personal income data and unemployment data for all counties in the US census are allocated to 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. The first quartile consists of the top 25% of observations in the dataset, the second quartile consists of the next 25%, and so on. The median per capita personal income for US counties is \$46,049 for 2014. The median unemployment rate for US counties is 4.9% for February 2016.
- 3 The institutional framework score measures 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 \(January 2014\)](#) for more details.
- 4 For definitions of the metrics in the Key Indicators Table, [US Local Government General Obligation Methodology and Scorecard User Guide \(July 2014\)](#). The population figure used in the Full Value Per Capita ratio is the most recently available, most often sourced from either the US Census or the American Community Survey. Similarly, the Median Family Income data reported as of 2012 and later is always the most recently available data and is sourced from the American Community Survey. The Median Family Income data prior to 2012 is sourced from the 2010 US Census. The Full Value figure used in the Net Direct Debt and Moody's-adjusted Net Pension Liability (3-year average ANPL) ratios is matched to the same year as audited financial data, or if not available, lags by one or two years. Certain state-specific rules also apply to Full Value. For example, in California and Washington, assessed value is the best available proxy for Full Value. Certain state specific rules also apply to individual data points and ratios. Moody's makes adjustments to New Jersey local governments' reported financial statements to make it more comparable to GAAP. Additionally, Moody's ANPLs reflect analyst adjustments, if any, for pension contribution support from non-operating funds and self-supporting enterprises. Many local government pension liabilities are associated with its participation in the statewide multiple-employer cost-sharing plans. 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 – Growing Tax Bases and Stable Fund Balances Support Sector's Stability \(March 2016\)](#). The medians conform to our US Local Government General Obligation Debt rating methodology published in January 2014. As such, the medians presented here are based on the key metrics outlined in the methodology and the associated scorecard. The appendix of this report provides additional metrics broken out by sector, rating category, and population. We use data from a variety of sources to calculate the medians, many of which have differing reporting schedules. Whenever possible, we calculated these medians using available data for fiscal year 2014. However, there are some exceptions. Population data is based on the 2010 Census and Median Family Income is derived from the 2012 American Community Survey. Medians for some rating levels are based on relatively small sample sizes. These medians, therefore, may be subject to potentially substantial year-over-year variation. Our ratings reflect our forward looking opinion derived from forecasts of financial performance and qualitative factors, as opposed to strictly historical quantitative data used for the medians. Our expectation of future performance combined with the relative importance of certain metrics on individual local government ratings account for the range of values that can be found within each rating category. Median data for prior years published in this report may not match last year's publication due to data refinement and changes in the sample sets used, as well as rating changes, initial ratings, and rating withdrawals.

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REPORT NUMBER 1032908

Revenue Limit Exemption

REVENUE LIMIT EXEMPTION FOR ENERGY CONSERVATION PURPOSES

Section 121.91 (4) (o) Wisconsin Statutes

THE PURPOSE OF THIS PAGE IS TO:

1. Provide information about the revenue limit exemption which can be found below.
2. Provide districts with the procedure to report their resolutions and energy savings evaluations to the department. [Click here](#) to proceed to the reporting instructions.
3. Provide public access to the resolutions and energy savings evaluations reported by school districts. [Click here](#) to view resolution/evaluation information submitted by school districts.

REVENUE LIMIT EXEMPTION BACKGROUND: 2009 Wisconsin Act 28, the 2009-11 biennial budget bill, created a revenue limit exemption that allows a school district to increase its revenue limit by the amount spent by the school district in that school year on energy efficiency measures, and renewable energy products, that result in the avoidance of, or reduction in, energy costs.

2011 Wisconsin Act 32, modified this law.

Under current law, a district may adopt a resolution to increase its revenue limit by the amount spent by the school district in that school year on a project to implement energy efficiency measures or to purchase energy efficiency projects, including the payment of debt service on bonds or notes issued to finance the project if:

1. The project results in the avoidance of, or reduction in, energy costs or operational costs;
2. The project is governed by a performance contract entered into under [s. 66.0133](#); and
3. The bonds or notes issued to finance the project, if any are issued for periods not exceeding 20 years.

The department promulgated administrative rule (PI Chapter 15) at <http://legis.wisconsin.gov/rsb/code/pi/pi015.pdf> in March, 2010. Except for references in PI 15 to the previous definition of what expenses are permitted to be used to calculate the exemption, all remaining portions of PI 15 are still in effect.

Below is an outline of the requirements school districts must follow in order to use this exemption to the revenue limit. To assist districts in drafting resolutions to use this exemption, a Sample Resolution is available at http://legis.wisconsin.gov/rsb/code/pi/pi015_app_a.pdf.

School boards of the school districts are required to:

1. Identify the specific new expenditures.
2. Identify the performance indicators to measure the cost savings that will occur as a result of the expenditures. A cost savings analysis is required.
3. Identify the period of time in which the expenditure will be recovered by the cost savings.
4. Identify the performance contract entered into under *Wis. Stat. sec. 66.0133*.
5. Where debt service is included in the exemption, identify the bond, note or State Trust Fund Loan and ensure that it does not exceed 20 years.
6. Pass a resolution with specified information between July 1 and November 1 in the school year in which a tax is to be levied for the expenditure.
7. Submit a copy of the resolution to the department within two weeks of passage. This is done by going into your Financial Data Home in the SAFR Reporting Portal, choosing Referenda and adding a "New Referendum/Resolution." The type of referendum/resolution would be "Board Resolution to Exceed Revenue Cap for Energy Efficiencies – Non-Recurring." Enter the complete board resolution in the "Purpose" text box. This will include certifying compliance with §66.0133, the performance contracting requirement.
8. Add the amount of the proposed levy to line 10C of the Revenue Limit worksheet.
9. Levy the amount specified in the resolution when establishing its tax levies.
10. Incur the expenditure authorized in its resolution.
11. At the end of the school year, prepare an addendum to the following year's budget summary that reports the results of the energy savings incurred as a result of the expenditure. (ex: At the end of the 2013-14 school year, prepare an addendum to the 2014-15 budget summary)
12. No later than two weeks following the date of the school district's budget hearing, submit to the department the contents of the addendum to the school district's published budget summary. Districts will need to return to their Referenda Home in the SAFR Reporting Portal and enter the 65.90 energy savings addendum contents in the "Actual Wording" text box of the original resolution.
13. Reduce the school district's following year's revenue limit by the amount of any additional revenue received as a result of the exemption and by the amount levied for which there is not a documented energy expenditure, if applicable.

In addition, the department is required to:

1. Post on its website all the resolutions received by school districts. Resolutions can be found under "Referendum Information" on the left hand scan bar of the SFS website, or directly at: [sfs_referendum](#)
2. Adjust a school district's revenue limit to include the levy amount specified in the resolution.
3. Post on its website the addendum contents received from school districts.
4. Reduce a school district's revenue limit for the following year by the amount of any additional revenue received as a result of the exemption.
5. Reduce the school district's revenue limit for the following year by an amount the school district levied for which there is not a documented expenditure authorized under the exemption, if applicable.

ADDITIONAL INFORMATION:

\$1,000,000 Non-Referendum Debt Limit

- Debt issued pursuant to the energy efficiency exemption is subject to the \$1,000,000 limit on non-referendum approved debt. Districts may exceed this limit only by following the procedures for exceeding this limit, via a petition period. For more information, see: dpi.wi.gov/sfs/bonding

Annual Resolutions Required

- Districts wishing to utilize the revenue limit energy efficiency exemption for the purpose of making debt service payments on a qualifying project must pass a resolution for the exemption each year. School boards may not pass one resolution to cover multiple years.

Calendar Year vs. Fiscal Year

- Prior to 2013 Wisconsin Act 20, the energy efficiency revenue limit exemption was based on fiscal year payments, whether the project involved an outlay of expenditures for just one year of the projected was financed over multiple years. Act 20 modified the requirements for the energy efficiency exemption such that:
 - For districts that borrow to finance an energy efficiency project for which they claim the revenue limit exemption, the amount of the exemption to be entered onto line 10.C. of the revenue limit worksheet shall be based on the district's upcoming calendar year debt service payment and therefore, should be equal to the non-referendum debt service (Fund 38) levy (also a calendar year basis). For example, a 2013-14 exemption would be equal to the 2014 calendar year debt service payment.
 - For districts that use the energy efficiency exemption on a one-year basis to pay for an energy project in that year, the amount of the exemption to be entered onto line 10.C. of the revenue limit worksheet shall be based on the anticipated expenditures that will occur in that fiscal year. If a district's auditor determines that a district has not fully expended the amount claimed as an exemption for energy efficiency project purposes, a penalty will be assessed against the district's subsequent year revenue limit base. The penalty will equal the unspent portion of the energy efficiency exemption amount.

Reducing Debt Service Payments by Measurable Utility Cost Savings

- 2013 Wisconsin Act 20 also created a new provision in state law that affects district that borrow to finance an energy efficiency project over multiple years:

121.91(4)(o)3. If a school district issues a bond or note or obtains a state trust fund loan to finance a project described in subd. 1. and the school district's utility costs are measurably reduced as a result of the project, the school board shall use the savings to retire the bond, note, or state trust fund loan.

The SFS Team is currently working to revise the Administrative Rules on the Energy Efficiency Exemption to reflect these changes in state law.

PERFORMANCE CONTRACTING

- DPI does not have information related to meeting performance contracting requirements specified in Wis. Stats. §66.0133. Districts should consult their legal counsel to ensure they are in, and can certify to DPI, compliance with this requirement.

Fund 73 Reporting

Annual Required Reporting as of June 30, 2016

Current Amount Invested in Trust:	\$645,620.54
Investment return earned since last Annual Meeting:	\$10,375.59
Total disbursements made since last Annual Meeting:	
	Revenues \$1,607,501.18
	Expenses \$1,520,625.59
	Difference \$86,875.59

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