

TOMAH AREA SCHOOL DISTRICT



ANNUAL REPORT

TOMAH HIGH SCHOOL CAFETERIA

August 25, 2014

Budget Meeting: 7:00 p.m.

Annual Meeting: 7:30 p.m.

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

RECOMMENDATION BY THE BOARD AND ADMINISTRATION.....	1
AGENDA – ANNUAL SCHOOL DISTRICT MEETING.....	2-3
MINUTES OF THE ANNUAL BUDGET HEARING 8/26/13.....	4
MINUTES OF THE ANNUAL MEETING 8/26/13.....	5-6
TREASURER’S REPORT	7-9
GLOSSARY OF DPI TERMS	10
PROPOSED BUDGET as Required by Wisconsin DPI: 2014-2015	
GENERAL FUND 10 – INSTRUCTION	11-12
FUNDS 21, 23, 27, 29 – SPECIAL PROJECT FUNDS	13
FUNDS 38, 39 – DEBT SERVICE FUND	13
FUNDS 41, 48, 49 – CAPITAL PROJECTS FUND	13
FUND 50 – FOOD SERVICE FUND	13
FUND 80 – COMMUNITY SERVICE FUND.....	14
FUNDS 91, 93, 99 – PACKAGE & COOPERATIVE PROGRAM FUND	14
RESUME OF DISTRICT INDEBTEDNESS	15
2014-2018 COMPARISONS OF DISTRICT BUDGET ESTIMATES FROM NOVEMBER 2013 TO JULY OF 2014.....	16-17
2014-2015 REVENUE LIMIT SUMMARY.....	18
SUMMARY OF ESTIMATED SAVINGS FOR 2014-2015 CASH DEFEASANCE	19
OVERVIEW OF MAJOR BUDGET REDUCTIONS AND ADDITIONS.....	20-23
DISTRICT PROGRAMS & INITIATIVES FOR INCREASED STUDENT ACHIEVEMENT	24-28
REVENUE LIMIT WORKSHEET AND EXPLANATION	29-30
JULY 1 ST GENERAL AID ESTIMATE WORKSHEET	31
EQUALIZED VALUATION/LEVY HISTORY	32-33
CITIZEN’S GUIDE TO UNDERSTANDING THE 2014-2015 PROPOSED BUDGET	34-52
AREA DISTRICT COMPARISONS.....	53-57
FUND 73 REPORTING.....	58
POWERS OF THE ANNUAL MEETING	59-62

ELECTORS OF THE TOMAH AREA SCHOOL DISTRICT:

The 2014-2015 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.

John McMullen	President
Brian Hennessey	Vice President
Gary R. Grovesteen	Clerk
Debra Buswell	Treasurer
Pam Buchda	Director
Nancy McCoy	Director
Jan Sherwood	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 25, 2014, 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 2014-2015 Budget
3. Adjournment

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

TOMAH AREA SCHOOL DISTRICT

If You Believe, You Will Achieve

129 West Clifton Street

Tomah, WI 54660-2507

AGENDA

ANNUAL SCHOOL DISTRICT MEETING

Monday, August 25, 2014, 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 2013 Annual Meeting
4. Treasurer's Report: 2013-14 Fiscal Year
5. Fund 73 Reporting
6. Authorize Sale of School Property
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. Update on District Building and Maintenance Projects
 - B. Update on District Programs and Initiatives for Increased Student Achievement
 - C. 2015-16 Budget Preview
 - D. 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

If You Believe, You Will Achieve

129 West Clifton Street

Tomah, WI 54660-2507

ANNUAL BUDGET HEARING

Monday, August 26, 2013, at 7:30 p.m.

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

The meeting was called to order by President McMullen at 7:30 p.m. on Monday, August 26, 2013.

1. Call Meeting to Order

The Annual Budget Meeting of the Tomah Area School District was called to order by President McMullen at 7:30 p.m. on Monday, August 26, 2013.

2. Review of Proposed 2013-2014 Budget

Business Manager Greg Gaarder reviewed the proposed 2013-14 budget which had been presented to the Board of Education. Copies of the budget/annual report were available for those in attendance.

3. Adjournment

A motion was made by Judy Deming and seconded by Brian Hennessey to adjourn the meeting. The motion carried. The meeting adjourned at 8:05 p.m.



Gregory G. Gaarder, Business Manager
Secretary to the Board of Education

TOMAH AREA SCHOOL DISTRICT

If You Believe, You Will Achieve

129 West Clifton Street

Tomah, WI 54660-2507

ANNUAL SCHOOL DISTRICT MEETING

Monday, August 26, 2013, at 8:00 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 8:05 p.m. on Monday, August 26, 2013.

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 8:05 p.m. Mr. McMullen introduced all the Board members present and Mrs. Zahrte and Mr. Gaarder. He also established the ground rules for the meeting: 1) If making a motion or a second, please identify yourself; 2) Hand votes will be used; and 3) Under Communication with the Public, please state your name and where you are from.

2. Elect a Chairperson

Mr. McMullen asked for nominations for a chairperson to preside over the meeting. A motion was made by Dave Stutzman to nominate John McMullen. There were no other nominations.

3. Approval of Minutes of 2012 Annual Meeting

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

4. Treasurer's Report: 2012-13 Fiscal Year

The Treasurer's Report was not read since it is printed in detail in the District's Annual Report. A motion was made by Jeff Moody and seconded by Curt Reavis to approve the Treasurer's Report as printed. The motion carried on a hand vote.

5. Fund 73 Reporting

Mr. Gaarder reviewed Fund 73 accounts as follows: Revenues \$1,332,524.78; expenses \$1,262,094.17; and investment return of \$7,325.90. The current amount invested in the trust is \$251,821.06. Mr. Gaarder reported that Mid America Administrative and Retirement Solutions, Inc. is the investment manager for the trust.

6. Authorize Sale of School Property

A motion was made by Scott Hurd and seconded by Don Wagner to authorize the sale of surplus school property. The motion carried on a hand vote.

A. Authorization of Easement on School Forest Property

A motion was made by Scott Hurd and seconded by Don Wagner to authorize an easement on school forest property for electrical lines as presented. The motion carried on a hand vote.

7. Vote on Furnishing School Meals

A motion was made by Dave Stutzman and seconded by Don Wagner 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 Deb Buswell and seconded by Jan Sherwood to continue to provide free textbooks for District students. The motion carried on a hand vote.

9. Vote on Salaries of School Board Members

A motion was made by Barb Sullivan and seconded by Sharon Powell to raise Board Members' salaries from \$2,500 per year to \$2,600 per year. The motion carried on a hand vote.

10. New Business

A. Update on District Building and Maintenance Projects

Mr. Gaarder reviewed the 2012-13 Maintenance Projects completed during the last year. He shared there is a culture of caring in regard to our facilities and it is noticed by visitors to our school. Security enhancements should be very near to completion by the start of the school year. The soccer fields will not be ready until next year. Mr. Stutzman expressed his thanks to TCI, Cardinal Glass, Tomah Glass, Wire Pro and Derousseau Heating and Cooling who have worked so cooperatively with the District to get these projects completed.

B. 2014-15 Budget Preview

Mr. Gaarder reviewed the challenges faced by the school district in the upcoming years. Potential deficits of over \$650,000 and \$1,000,000 in the next two years exist, along with additional financial implications from Health Care Reform. How do we respond to the shortfalls? Reducing salaries/benefits or reducing programs for our students are the only choices left. We do have a drop in long-term debt which could provide for additional funds if the Board opted to move to a referendum to maintain the current tax levy. We have reduced \$196,640 in staff expenses since 2008. While we have made reductions in regular education, we have had additions in special education staffing. Mr. Gaarder stressed there are few options.

C. Communication with the Public

There was no communication from the public.

11. Levy a School Tax for the Ensuing Year

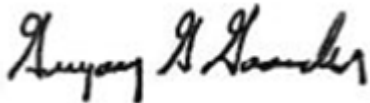
A motion was made by Dave Stutzman and seconded by Scott Hurd to set the levy at \$11,764,554.00 as presented. The Annual Meeting has authority to set the levy. The motion carried on a hand vote. Mr. McMullen reviewed the Board's authority to modify and set the levy as per state statute.

12. Set Next Annual Meeting Date

A motion was made by Judy Deming and seconded by Deb Buswell to hold the Annual Meeting on the last Monday in August--August 25, 2014, at 7:30 p.m. The Annual Budget Meeting will then begin at 7:00 p.m. The motion carried on a hand vote.

13. Adjournment

A motion was made by Scott Hurd and seconded by Don Wagner to adjourn the Annual Meeting. The motion carried on a hand vote. The meeting adjourned at 9:06 p.m.



Gregory G. Gaarder, Business Manager
Secretary to the Board of Education

**TOMAH AREA SCHOOL DISTRICT
TREASURER'S REPORT - 2013-2014**

GENERAL FUND - 10

Revenues & Other Financing Sources

Operating Transfer In	\$ -
Local Sources	\$ 10,496,916.21
Inter-District	\$ 204,991.66
Intermediate	\$ 1,159.33
State	\$ 18,895,774.89
Federal	\$ 1,509,037.01
Other	\$ 290,776.73

TOTAL \$ 31,398,655.83

Restricted Fund Balance	\$ 232,067.88
Unassigned Fund Balance	\$ 4,095,557.22
Beginning Equity Fund Balance	\$ 4,327,625.10

Change in Fund Balance

Restricted Fund Balance	\$ 11,583.22
Unassigned Fund Balance	\$ 29,475.98
Net Change in Fund Balance	\$ 41,059.20

Restricted Fund Balance	\$ 243,651.10
Unassigned Fund Balance	\$ 4,125,033.20
Ending Equity Fund Balance	\$ 4,368,684.30

Expenditures & Other Financing Uses

Instruction	\$ 16,795,954.66
Support	\$ 11,150,532.22
Interfund Transfer to Fund 27	\$ 2,707,484.80
Interfund Transfer to Fund 50	\$ 34,089.17
Non-Program Transactions	\$ 669,535.78

TOTAL \$ 31,357,596.63

EXPENDABLE AND NON EXPENDABLE GIFTS - 21

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 57,642.90

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 47,823.15

*Beginning Fund Balance \$ 76,816.73

Difference \$ 9,819.75

*Ending Fund Balance \$ 86,636.48

SPECIAL EDUCATION - 27

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 4,475,782.55

Expenditures & Other Financing Uses

Instruction	\$ 3,219,745.07
Support	\$ 995,235.15
Non Program Transactions	\$ 260,802.33

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 4,475,782.55

*Beginning Fund Balance \$ -

Difference \$ -

*Ending Fund Balance \$ -

NATIVE AMERICAN - 29

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	25,296.00
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	25,296.00

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

DEBT SERVICE FUND - 30

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	2,040,340.65
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	2,058,961.65

*Beginning Fund Balance	\$	381,496.32
Difference	\$	<u>(18,621.00)</u>
*Ending Fund Balance	\$	362,875.32

CAPITAL PROJECTS FUND - 45

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

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

FOOD SERVICE FUND - 50

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	1,613,551.47
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	1,613,551.47

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

EXPENDABLE & NON-EXPENDABLE TRUSTS - FUND 72

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	28,415.25
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	15,025.00

*Beginning Fund Balance	\$	114,265.54
Difference	\$	<u>13,390.25</u>
*Ending Fund Balance	\$	127,655.79

EMPLOYEE TRUST FUND - FUND 73

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	1,591,540.71
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	1,506,979.85

*Beginning Fund Balance	\$	314,925.77
Difference	\$	<u>84,560.86</u>
*Ending Fund Balance	\$	399,486.63

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

BUDGET ADOPTION 2014-2015			
GENERAL FUND (FUND 10)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
Beginning Fund Balance (Account 930 000)	4,295,237.74	4,327,625.10	4,368,684.30
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	232,067.88	243,651.10	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	4,327,625.10	4,368,684.30	4,368,684.30
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	10,146,925.34	10,360,053.63	10,959,093.00
240 Payments for Services	41,547.43	40,577.31	46,000.00
260 Non-Capital Sales	30,336.75	25,942.53	28,300.00
270 School Activity Income	59,539.20	57,423.32	54,305.00
280 Interest on Investments	2,722.83	2,754.89	3,000.00
290 Other Revenue, Local Sources	20,706.11	10,164.53	9,525.00
Subtotal Local Sources	10,301,777.66	10,496,916.21	11,100,223.00
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	260,024.51	204,991.66	306,537.00
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	260,024.51	204,991.66	306,537.00
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	0.00	0.00	0.00
Intermediate Sources			
510 Transit of Aids	0.00	1,159.33	2,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	0.00	1,159.33	2,000.00
State Sources			
610 State Aid -- Categorical	397,076.00	536,644.50	761,570.00
620 State Aid -- General	18,213,312.00	18,252,419.00	17,341,823.00
630 DPI Special Project Grants	9,518.89	35,832.68	5,000.00
640 Payments for Services	24,199.00	19,131.00	20,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	10,694.28	6,375.71	5,000.00
690 Other Revenue	46,267.00	45,372.00	44,364.00
Subtotal State Sources	18,701,067.17	18,895,774.89	18,177,757.00

Federal Sources			
710 Transit of Aids	30,184.00	33,302.00	31,393.00
720 Impact Aid	172,629.73	144,984.45	170,000.00
730 DPI Special Project Grants	139,768.59	147,142.29	145,226.00
750 IASA Grants	744,333.77	704,253.27	771,865.00
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	84,200.00	479,355.00	172,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	1,171,116.09	1,509,037.01	1,290,484.00
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	20,905.50	6,605.00	12,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	20,905.50	6,605.00	12,000.00
Other Revenues			
960 Adjustments	30,427.54	11,967.75	15,000.00
970 Refund of Disbursement	175,624.03	235,920.66	137,289.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	19,619.35	36,283.32	5,000.00
Subtotal Other Revenues	225,670.92	284,171.73	157,289.00
TOTAL REVENUES & OTHER FINANCING SOURCES	30,680,561.85	31,398,655.83	31,046,290.00
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	7,004,575.55	6,917,689.88	6,607,674.86
120 000 Regular Curriculum	7,365,226.02	7,500,048.35	7,298,764.87
130 000 Vocational Curriculum	1,015,665.59	888,506.79	789,858.97
140 000 Physical Curriculum	908,164.96	923,175.40	839,175.16
160 000 Co-Curricular Activities	440,477.72	477,905.00	493,984.33
170 000 Other Special Needs	95,132.83	88,629.24	21,814.92
Subtotal Instruction	16,829,242.67	16,795,954.66	16,051,273.11
Support Sources			
210 000 Pupil Services	756,546.93	761,717.54	759,253.81
220 000 Instructional Staff Services	1,068,969.74	1,062,167.71	1,050,782.09
230 000 General Administration	323,998.05	405,048.84	336,210.48
240 000 School Building Administration	1,381,865.95	1,462,648.53	1,396,617.84
250 000 Business Administration	5,974,150.11	6,109,125.12	5,677,129.37
260 000 Central Services	499,738.03	538,676.74	494,526.70
270 000 Insurance & Judgments	285,039.13	327,203.60	333,742.00
280 000 Debt Services	6,392.58	9,629.14	10,000.00
290 000 Other Support Services	246,040.94	474,315.00	1,525,943.21
Subtotal Support Sources	10,542,741.46	11,150,532.22	11,584,205.50
Non-Program Transactions			
410 000 Inter-fund Transfers	2,679,607.33	2,741,573.97	2,576,971.39
430 000 Instructional Service Payments	595,247.49	669,204.85	831,840.00
490 000 Other Non-Program Transactions	1,335.54	330.93	2,000.00
Subtotal Non-Program Transactions	3,276,190.36	3,411,109.75	3,410,811.39
TOTAL EXPENDITURES & OTHER FINANCING USES	30,648,174.49	31,357,596.63	31,046,290.00

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	77,977.45	76,817.05	86,636.80
900 000 Ending Fund Balance	76,817.05	86,636.80	86,636.80
TOTAL REVENUES & OTHER FINANCING SOURCES	4,608,692.25	4,558,721.45	4,389,208.07
100 000 Instruction	3,239,193.76	3,254,160.14	3,174,622.70
200 000 Support Services	1,148,632.05	1,033,939.23	984,143.43
400 000 Non-Program Transactions	222,026.84	260,802.33	230,441.94
TOTAL EXPENDITURES & OTHER FINANCING USES	4,609,852.65	4,548,901.70	4,389,208.07

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	401,613.08	381,496.32	362,875.32
900 000 ENDING FUND BALANCES	381,496.32	362,875.32	340,644.32
TOTAL REVENUES & OTHER FINANCING SOURCES	1,459,465.74	2,040,340.65	1,234,346.00
281 000 Long-Term Capital Debt	1,283,625.00	1,862,541.65	1,060,257.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	195,957.50	196,420.00	196,320.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,479,582.50	2,058,961.65	1,256,577.00
842 000 INDEBTEDNESS, END OF YEAR	4,950,000.00	3,670,000.00	2,570,000.00

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
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 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	146,090.56	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	1,678,324.91	1,613,551.47	1,578,470.14
200 000 Support Services	1,824,415.47	1,613,551.47	1,578,470.14
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,824,415.47	1,613,551.47	1,578,470.14

COMMUNITY SERVICE FUND (FUND 80)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	0.00	0.00	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	0.00	0.00	0.00

PACKAGE & COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)	Audited 2012-2013	Unaudited 2013-2014	Budget 2014-2015
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, 2013**

G.O. Refunding Bonds, Series 2007A

2013	Principal		Interest	\$	14,700.00	
2014	Principal	\$	735,000.00	Interest	\$	14,700.00
		\$	735,000.00		\$	29,400.00
					\$	764,400.00

G.O. Refunding Bonds, Series 2007C

2013	Principal		Interest	\$	73,312.50	
2014	Principal	\$	375,000.00	Interest	\$	139,125.00
2015	Principal	\$	390,000.00	Interest	\$	123,825.00
2016	Principal	\$	405,000.00	Interest	\$	107,418.75
2017	Principal	\$	425,000.00	Interest	\$	89,781.25
2018	Principal	\$	445,000.00	Interest	\$	71,293.75
2019	Principal	\$	465,000.00	Interest	\$	51,956.25
2020	Principal	\$	485,000.00	Interest	\$	31,768.75
2021	Principal	\$	505,000.00	Interest	\$	10,731.25
		\$	3,495,000.00		\$	699,212.50
					\$	4,194,212.50

Gen Obligation Refunding Bonds 6/22/2009

2013	Principal		Interest	\$	13,210.00	
2014	Principal	\$	170,000.00	Interest	\$	23,870.00
2015	Principal	\$	175,000.00	Interest	\$	18,257.50
2016	Principal	\$	185,000.00	Interest	\$	11,587.50
2017	Principal	\$	190,000.00	Interest	\$	3,990.00
		\$	720,000.00		\$	70,915.00
					\$	790,915.00

SUB TOTAL	PRINCIPAL	\$	4,950,000.00	INTEREST	\$	799,527.50
-----------	-----------	----	--------------	----------	----	------------

TOTAL DISTRICT INDEBTEDNESS	\$	5,749,527.50
------------------------------------	-----------	---------------------

2014 -2018 TASD Budget Projections as of December 2013

Estimated Budgets Without \$315,000 Reduction and No Passed Referendum

	'13-'14	14-'15	'15-'16	'16-'17	'17-'18	'18-'19
Enrollment Growth:	-1.92%	-1.23%	0.00%	0.00%	0.00%	0.00%
Equalized Valuation Growth:	8.01%	0.00%	0.00%	0.00%	0.00%	0.00%
Fund 10 Revenues	\$30,968,402	\$30,739,668	\$30,764,466	\$30,628,468	\$30,938,134	\$31,166,332
Fund 10 Expenditures	\$30,968,413	\$31,260,890	\$31,801,651	\$32,370,771	\$32,970,356	\$33,602,683
Surplus (Deficit)	(\$11)	(\$521,222)	(\$1,037,185)	(\$1,742,302)	(\$2,032,222)	(\$2,436,351)
Fund Balance	\$4,325,989	\$3,804,767	\$2,767,581	\$1,025,279	(\$1,006,943)	(\$3,443,294)
Fund Balance as % of Expenditures	13.97%	12.17%	8.70%	3.17%	-3.05%	-10.25%
Total School-Based Tax Levy	\$12,350,255	\$11,827,328	\$12,317,802	\$12,107,415	\$12,144,845	\$12,316,440
Total Tax Rate per \$1,000 Equalized Valuation	\$8.69	\$8.32	\$8.67	\$8.52	\$8.55	\$8.67

Forecast Model Scenario:

14-15 With \$315,000 Reduction	'13-'14	14-'15	'15-'16	'16-'17	'17-'18	'18-'19
Enrollment Growth:	-1.92%	-1.23%	0.00%	0.00%	0.00%	0.00%
Equalized Valuation Growth:	8.01%	0.00%	0.00%	0.00%	0.00%	0.00%
Fund 10 Revenues	\$30,968,402	\$30,739,668	\$30,764,466	\$30,628,468	\$30,938,134	\$31,166,332
Fund 10 Expenditures	\$30,968,413	\$30,945,890	\$31,483,501	\$32,049,439	\$32,645,811	\$33,274,893
Surplus (Deficit)	(\$11)	(\$206,222)	(\$719,035)	(\$1,420,971)	(\$1,707,677)	(\$2,108,561)
Fund Balance	\$4,325,989	\$4,119,767	\$3,400,731	\$1,979,760	\$272,083	(\$1,836,478)
Fund Balance as % of Expenditures	13.97%	13.31%	10.80%	6.18%	0.83%	-5.52%
Total School-Based Tax Levy	\$12,350,255	\$11,827,328	\$12,360,594	\$12,150,634	\$12,188,495	\$12,360,527
Total Tax Rate per \$1,000 Equalized Valuation	\$8.69	\$8.32	\$8.70	\$8.55	\$8.58	\$8.70

All estimates are based on conservative estimates in calculating the State Aid, Equalized Values, Revenue Limit, and Enrollment. These estimates are based on the best known data at the time they were developed on December 17, 2013. Accurate numbers for calculation will not be known until October 15th of the year the estimate are built for.

Tomah Area School District Summary Output

To use "Set Base Case button" Macros need to be enabled.

Forecast Model Scenario:	2014-2015 Levy Summary without Defeasance						
	'12-'13	'13-'14	'14-'15	'15-'16	'16-'17	'17-'18	'18-'19
Enrollment Growth:	0.16%	-1.92%	-1.23%	0.00%	0.00%	0.00%	0.00%
Equalized Valuation Growth:	-0.26%	8.01%	0.00%	0.00%	0.00%	0.00%	0.00%
Fund 10 Revenues	\$30,680,986	\$31,283,312	\$31,046,290	\$30,979,883	\$30,844,242	\$31,154,265	\$31,382,820
Fund 10 Expenditures	\$30,650,224	\$31,283,311	\$31,046,290	\$31,188,313	\$31,746,328	\$32,333,059	\$32,950,579
Surplus (Deficit)	\$30,762	\$1	\$1	(\$208,430)	(\$902,086)	(\$1,178,795)	(\$1,567,759)
Fund Balance	\$4,325,999	\$4,326,000	\$4,326,001	\$4,117,571	\$3,215,485	\$2,036,690	\$468,931
Fund Balance as % of Expenditures	14.11%	13.83%	13.93%	13.20%	10.13%	6.30%	1.42%
Total School-Based Tax Levy	\$11,570,425	\$12,350,255	\$11,607,439	\$12,130,002	\$11,866,651	\$11,669,841	\$11,715,736
Total Tax Rate per \$1,000 Equalized Valuation	\$8.79	\$8.69	\$8.17	\$8.53	\$8.35	\$8.21	\$8.24

Forecast Model Scenario:	2014-2015 Levy Summary with Defeasance						
	'12-'13	'13-'14	'14-'15	'15-'16	'16-'17	'17-'18	'18-'19
Enrollment Growth:	0.16%	-1.92%	-1.23%	0.00%	0.00%	0.00%	0.00%
Equalized Valuation Growth:	-0.26%	8.01%	0.00%	0.00%	0.00%	0.00%	0.00%
Fund 10 Revenues	\$30,680,986	\$31,283,312	\$31,046,290	\$30,979,883	\$30,844,242	\$31,154,265	\$31,382,820
Fund 10 Expenditures	\$30,650,224	\$31,283,311	\$31,046,290	\$31,188,313	\$31,746,328	\$32,333,059	\$32,950,579
Surplus (Deficit)	\$30,762	\$1	\$1	(\$208,430)	(\$902,086)	(\$1,178,795)	(\$1,567,759)
Fund Balance	\$4,325,999	\$4,326,000	\$4,326,001	\$4,117,571	\$3,215,485	\$2,036,690	\$468,931
Fund Balance as % of Expenditures	14.11%	13.83%	13.93%	13.20%	10.13%	6.30%	1.42%
Total School-Based Tax Levy	\$11,570,425	\$12,350,255	\$12,155,853	\$11,972,097	\$11,866,651	\$11,669,841	\$11,715,736
Total Tax Rate per \$1,000 Equalized Valuation	\$8.79	\$8.69	\$8.55	\$8.42	\$8.35	\$8.21	\$8.24

Scenario Comparison :	2014-2015 Levy Summary without Defeasance			vs. 2014-2015 Levy Summary with Defeasance			
	'12-'13	'13-'14	'14-'15	'15-'16	'16-'17	'17-'18	'18-'19
Change in Revenue		\$0	\$0	\$0	\$0	\$0	\$0
Change In Expenditure		\$0	\$0	\$0	\$0	\$0	\$0
Change in Surplus (Deficit)		\$0	\$0	\$0	\$0	\$0	\$0
Change in Fund Balance		\$0	\$0	\$0	\$0	\$0	\$0
Change in Total School-Based Tax Levy		\$0	(\$548,414)	\$157,905	\$0	\$0	\$0
Change in Total Tax Rate per \$1,000 Equalized Valuation		\$0.00	(\$0.39)	\$0.11	\$0.00	\$0.00	\$0.00

2014-2015 Levy Summary

	2013-2014 11-4-2013	2014-2015 7-21-2014 with Defeasance	Difference with Defeasance
Local Property Tax Fund 10 Levy	\$ 10,312,559.00	\$ 10,921,363.00	\$ 608,804.00
Fund 38 Levy	\$ 193,870.00	\$ 193,258.00	\$ (612.00)
Fund 10-38-41-80 Levy	\$ 10,506,429.00	\$ 11,114,621.00	\$ 608,192.00
Local Property Tax Fund 39 Levy	\$ 1,843,826.00	\$ 1,041,088.00	\$ (802,738.00)
Total Local Prop. Tax Levy (Funds 10, 38, & 39)	\$ 12,350,255.00	\$ 12,155,709.00	\$ (194,546.00)
	2012-2013	2013-2014	
Previous Year Local Property Tax Fund 10 Levy Comparision	\$ 10,114,411	\$ 10,312,559	\$ 198,148
Previous Year Local Property Tax Fund 38 & 39 Levy Comparison	\$ 1,456,014	\$ 2,037,696	\$ 581,682
Previous Year Total Local Property Tax Levy Comparision	\$ 11,570,425	\$ 12,350,255	\$ 779,830
Property Tax Levy Increase/Decrease	\$ 779,830	\$ (194,546)	\$ (974,376)
Property Tax Levy Percent Increase/Decrease	6.74%	-1.58%	
Equalized Valuation/Mill Rate			
Equalized Valuation	\$ 1,421,277,028	\$ 1,421,277,028	\$ -
Mill Rate	0.00868955	0.00855267	-0.00013688
Certified Equalized Valuation	\$ 1,315,873,061	\$ 1,421,277,028	
Actual Mill Rate	0.00879296	0.00868955	
Difference in Equalized Valuation	\$ 105,403,967	\$ -	
% Increase in Equalized Valuation	8.01%	0.00%	
Tax Impact on Property			
2013-2014 Projected Taxes on \$100,000	\$ 868.95	\$ 855.27	\$ (13.69)
2012-2013	\$ 879.30	\$ 868.95	\$ (10.34)
Difference in Taxes	\$ (10.34)	\$ (13.69)	
Percent Difference	-1.18%	-1.58%	
Monthly Increase/Decrease	\$ (0.86)	\$ (1.14)	

Tomah Area School District

Summary of Cash Defeasance

Transaction Date: April 1, 2015

Calendar
Year

BEFORE DEFEASANCE				
Amount:	\$4,985,000			
Type:	G.O. Refunding Bonds (CR)			
Date:	February 15, 2007			
Callable:	'17-'21 Callable 4/1/16 @ Par			
PRINCIPAL	RATE	INTEREST	TOTAL	
(4/1)		(4/1 & 10/1)		
2015	\$390,000	4.000%	\$101,088	\$491,088
2016	\$405,000	4.250%	\$84,681	\$489,681
2017	\$425,000	4.250%	\$67,044	\$492,044
2018	\$445,000	4.250%	\$48,556	\$493,556
2019	\$465,000	4.250%	\$29,219	\$494,219
2020	\$455,000	4.250%	\$9,669	\$464,669
	\$2,585,000		\$340,256	\$2,925,256

AFTER DEFEASANCE				
Amount:	\$4,985,000			
Type:	G.O. Refunding Bonds (CR)			
Date:	February 15, 2007			
Callable:	'17-'21 Callable 4/1/16 @ Par			
PRINCIPAL	RATE	INTEREST	TOTAL	
(4/1)		(4/1 & 10/1)		
	\$390,000	4.000%	\$101,088	\$491,088
	\$405,000	4.250%	\$62,369	\$467,369
	\$425,000	4.250%	\$44,731	\$469,731
	\$445,000	4.250%	\$26,244	\$471,244
	\$395,000	4.250%	\$8,394	\$403,394
	\$0	4.250%	\$0	\$0
	\$2,060,000		\$242,825	\$2,302,825

REDUCTION
IN FUND 39
DEBT SERVICE

\$0
\$22,313
\$22,313
\$22,313
\$90,825
\$464,669

\$622,431

	Maturity to be Partially Defeased
	Maturity to be Defeased

Sources Of Funds	
Cash Requirement.....	\$546,824
Total Sources.....	\$546,824
Uses Of Funds	
Deposit to Net Cash Escrow Fund.....	\$535,674
General Consulting Fee.....	\$5,000
Bond Counsel Fee (est).....	\$3,500
Escrow Agent Fee (est).....	\$1,150
CPA Verification Fee (est).....	\$1,500
Total Uses.....	\$546,824

Less: Amount Needed for Escrow
Less: Costs of Issuance (Estimate)
EST. SAVINGS FROM DEFEASANCE

(\$535,674)
(\$11,150)
\$75,607

Robert W. Baird & Co. Incorporated is providing this information to you for discussion purposes only in seeking to provide consulting services to you regarding a possible cash defeasance. The defeasance does not contemplate or relate to a future issuance of municipal securities. Baird is not recommending that you take any action, and this information is not intended to be regarded as "advice" within the meaning of Section 15B of the Securities Exchange Act of 1934 or the rules thereunder. In providing this information, Baird is not acting as an advisor to you and does not owe you a fiduciary duty pursuant to Section 15B of the Securities Exchange Act of 1934. You should discuss the information contained herein with any and all internal or external advisors and experts you deem appropriate before acting on the information.

Overview of Major Budget Change from November 2014 to June of 2015

November Anticipated 14-15 Deficit	\$ 521,222.00
<i>Reductions</i>	
Health Insurance Anticipated 8% Increase	\$ (302,746.00)
Health Insurance Reduction	\$ (232,371.00)
WRS .4% Decrease	\$ (80,424.00)
Staffing Reductions	\$ (349,663.00)
<i>Total Reductions</i>	\$ (965,204.00)
<i>Additions</i>	
Staff Development Additions	\$ 37,250.00
Schedule B Additions	\$ 21,082.00
Open Enrollment	\$ 50,000.00
Technology	\$ 124,242.00
Construction Budget	\$ 124,242.00
Curriculum	\$ 80,424.00
Misc. Change	\$ -
<i>Total Additions</i>	\$ 437,240.00
June Anticipated 14-15 Deficit	\$ (6,742.00)

2014-15 APPROVED Budgetary Cuts and Additions

The following recommendations for reductions for the 2014-15 school year were approved at the Feb. 17, 2014 Regular Board Meeting by the Board of Education :

- | | |
|--|---------------|
| 1) Reduce 1 FTE pupil services staff member
<i>Layoff of a probationary staff member</i> | (\$66,000.00) |
| 2) Reduce 1FTE TAG coordinator
<i>Transfer to a different elementary position</i> | (\$66,000.00) |
| 3) Reduce 1 FTE FACE teacher
<i>One year contract employee</i> | (\$66,000.00) |
| 4) Reduce 1FTE ESS teacher
<i>Layoff of a veteran teacher</i> | (\$66,000.00) |
| 5) Reduce 1 FTE Compass teacher
<i>Transfer to TMS special education position, replace one year contract employee</i> | (\$66,000.00) |
| 6) Reduce .5 FTE RKLC alternative education aide
<i>Long-term substitute in position currently, use attrition</i> | (\$20,000.00) |
| 7) Reduce 1 MSA teacher
<i>Long-term substitute in position currently, use attrition</i> | (\$66,000.00) |
| 8) Reduce .5 4K teacher
<i>Part-time layoff- will be highly dependent on the numbers of 4K students who enroll</i> | (\$25,000.00) |
| 9) Reduce support staff position at D.O.
<i>Already done- attrition</i> | (\$20,000.00) |
| 10) Eliminate middle school baseball | (\$6093.00) |
| 11) Eliminate assistant high school dance position | (\$2350.00) |
| 12) Eliminate junior varsity boys tennis position | (\$1220.00) |

Estimated Savings: \$470,663.00

THIS SECOND LEVEL OF REDUCTIONS HAS NOT BEEN APPROVED. Further discussion will occur if a referendum does not pass. However these are the additional recommendations for cost savings which could be obtained through the following measures:

- | | |
|--|---------------|
| 1) Reduce 1 additional FTE FACE teacher
<i>Layoff of a veteran teacher</i> | (\$66,000.00) |
| 2) Reduce 1 Science/Math teacher
<i>Layoff of a probationary staff member</i> | (\$66,000.00) |
| 3) Close Timberpups Center and move 4K program to RKLC | (\$30,000.00) |
| 4) Reduce .5 FTE 4K Secretary | (\$7000.00) |
| 5) Reduce 1 FTE early childhood teacher
<i>Layoff of a veteran teacher</i> | (\$66,000.00) |
| 6) Reduce 1FTE elementary librarian
<i>The teacher in this position can be placed into an open elementary classroom position.</i> | (\$66,000.00) |
| 7) Eliminate middle school cheer and dance | (\$1692.00) |
| 8) Eliminate high school bowling program | (\$1520.00) |
| 9) Eliminate high school cheerleading- summer/football | (\$3156.00) |
| 10) Eliminate high school competition cheerleading- winter | (\$3531.00) |

Estimated Savings: \$310,899.00

Total Estimated Savings: \$781,562.00
--

These additions/changes (other than #5) were included in the motion for approval at the February 17, 2014 Regular Board meeting by the Board of Education:

1) Special Education Teacher at TMS (CD/CDS)	\$66,000.00
2) Teacher Specialist in Reading/Math (transition from Miller PBIS position)	no additional cost
3) 3- 6 hour aide positions at LaGrange for LLI program	\$60,000.00
4) 6 hour math aide at TMS	\$20,000.00
5) <i>Additional LMC aide time (only if referendum does not pass)</i>	<i>\$25,000.00</i>
Total Additions: \$146,000.00	
<i>\$171,000.00 (if referendum doesn't pass)</i>	

Total 2014-2015 Net Savings after Additions and Reductions \$349,663

TOMAH'S 6 YEAR STAFFING HISTORY

Year	Staffing Reduction/Addition Amounts	Major Teaching/Program Reduction/Additions
2008-09	\$ 219,098	Addition of 3 Special Education Teachers and 1 Kindergarten Teacher
2009-10	\$ 99,787	Elimination of 1 Guidance Position, 1 Special Education Teacher, and .5 Bookkeeper and Addition of 4K (\$312,000)
2010-11	\$ (58,094)	Elimination of 3.75 Teachers in Regular Education and 1 Special Education and Addition of 4 Regular Education Teachers
2011-2012	\$ (657,225)	Elimination of 9 Regular Education Teachers and Addition of 3 Special Education Teachers
2012-2013	\$ (40,670)	Elimination of 2 Regular Education Teachers and 2 Special Education Teachers and the Addition of 1 Regular Education Teacher and 2 Special Education Teachers
2013-2014	\$ 86,720	Elimination of 1 Regular Education Teacher and 1 Special Education Teacher and the addition of \$153,000 for Speech Program Software and additional Support Staff
	\$ (350,385)	Total Change from 2008-2009
	\$ (704,467)	General Fund 10 Total Salary and Fringe Change from 2008-2009
	\$ 354,082	Special Education Fund 27 Total Salary and Fringe Change from 2008-2009

Estimated Savings to District Generated by Act 10	
\$ 1,247,500	ACT 10 requirement that employees pay 1/2 of the WRS contribution and 12.6% of health insurance as mandated by the Governor. (Teachers, Central Office and Administration Only. Support Staff will not be affected until July 1, 2012.)
\$ 300,000	Wage freeze allowed because of ACT 10 (This does not factor in any changes due to the elimination of the salary schedule going forward.)
\$ 632,000	The District switched from WEA Insurance to GL and Health Traditions HMO, dropped Long Term Care for Professional Staff and changed other minor insurances which resulted in \$632,000 of additional savings.
\$ 2,500,000	12 year savings generated by changes to Professional Staff Retirement
\$ 4,679,500	Total Estimated Savings Generated by ACT 10

District Programs and Initiatives for Increased Student Achievement

Models Being Explored via Committee Work

- **Montessori Education**

The Tomah Area School District was recently awarded a planning grant from the Wisconsin Department of Public Instruction for up to \$175,000 to create a public charter school in our district with a focus on Montessori pedagogy. A Governance Board will work to design the school during the 2014-15 school year with the vision of opening the Tomah Area Montessori School in September of 2015 with at least 40 students. A Montessori school emphasizes learning through all five senses, not just through listening, watching, or reading. Children in Montessori classes learn at their own, individual pace and according to their own choice of activities from hundreds of possibilities. Learning is an exciting process of discovery, leading to concentration, motivation, self-discipline, and a love of learning. Montessori classes place children in three-year age groups (4-6, 6-9, 9-12, and so on), forming communities in which the older children spontaneously share their knowledge with the younger ones.

- **45-15 Calendar at Lemonweir Elementary**

Providing options for parents and children is increasingly important in public education. A 45-15 calendar may not appeal to all families. However, having a school in which children attend the same number of days as children in a school with a traditional calendar, but have those days distributed differently throughout the year, has been found to be extremely beneficial to students. It prevents the “summer slide”, provides a balanced learning calendar with time for interventions and enrichment, and is more family-friendly.

- **Transforming Schools Committee**

The goal of the Transforming Schools Committee is to ensure the Tomah School District remains a school district of choice for students and their families by equipping students with 21st century skills needed for college and career readiness. The TASD is committed to a learning culture that promotes continuous improvement. Our schools will not get better performance or achievement results from our students if all we do is continue with what we are currently doing. We have to change... we have to change to be relevant to our students, to our families, and to our community. The traditional school- teacher lectures, students listen dutifully and have their empty heads filled with knowledge- mimics the assembly line conditions created during the Industrial Revolution. Students are expected to fit the mold- receive the “standardized” education needed. The reality is that for our educational system to be relevant today, it must be individualized. The intent of personalized learning is to meet each child where he/she is at and help them reach their fullest potential by using many different resources and strategies appropriate for their learning styles and interests. If we are going to improve outcomes for all students, which is what is expected of our schools today, we must transform the learning experience to leverage technology, engagement, and the supports each learner needs to ensure they are ready for college, career, and being active citizens

Technological Advances

- **Flipped Classes/Blended Learning/Hybrid Learning**

Blended education. Hybrid learning. Flipping the classroom. This method of learning combines classroom and online education. In a traditional classroom, instructors use class time to lecture and disseminate support materials. Students then review these materials and complete any assignments at home, on their own time. With some luck, teachers will review those assignments in class the following day, or at least spend some class time fielding questions and offering support. “Flipping” changes this process. Flipped classrooms use online media to deliver notes, lectures and related course materials. Students review these materials at home and at their own pace. Classroom periods are then transformed into hands-on work periods where the teacher—who will have already delivered his or her lecture digitally—is free to field questions, engage class-wide discussions or offer other means of support.

- **District Program, WILLOW, for Online Coursework**

Teachers in blended classrooms use some version of a course management system application to connect with students online. Willow is the course management system (similar to Blackboard or Moodle) developed for the Tomah School District by our Director of Technological Infrastructure, Mr. Paul Potter. Willow is the platform through which students can access video of lectures, track assignments and progress, interact with

teachers and peers, and review other supporting materials, like PowerPoint presentations or scholarly articles.

- **Two to One Initiative**

A one to one initiative places a computer, iPad, or other digital device in the hands of each student. The Tomah School District is taking a more conservative approach aiming for one device for every two students. Our reasoning includes: 1) many students have their own devices so it is not necessary for the District to incur the expense of purchasing a device for each student- we are being more fiscally responsible, and 2) we believe that our students must still engage with one another and that the skills of collaboration and cooperation are as important for success in the 21st century as technological skills- by maintaining a two students to every device we are promoting interpersonal skills and teamwork.

- **OnLine Cohort for Quality Matters**

It is imperative that TASD provide a variety of enrollment alternatives to meet the needs of all students. Therefore, in addition to offering the traditional classroom setting for students, it is essential to begin offering online opportunities for students who are credit deficient in addition to students who prefer to learn in this setting. Teachers will create content for a semester online course during the 2014 summer. They will create the second semester of year-long courses during the 2014 – 2015 school year. Additional or new material may need to be created for the online environment. Uploading current curriculum may not be sufficient to meet standards outlined by Quality Matters.

Intervention/Core/Enrichment (ICE) Time at Elementary (30 minutes daily)

Each elementary school provides real-time, daily intervention to assist students who may need remediation and extra assistance to meet grade level expectations, to provide reinforcement to strengthen understanding of the core curriculum for students who are fulfilling grade level expectations and to provide enrichment opportunities for students who have already mastered core content and need additional challenge. All classroom teachers are assigned a group of students who are grouped and re-grouped numerous times during the year based on their assessed progress.

Team Concept at TMS

Tomah Middle School organizes students and teachers into interdisciplinary teams. These teams provide a smooth transition from the elementary school to the high school. One of the positive aspects of the middle school concept is that an individual student has the same five academic teachers all year. Each interdisciplinary team has common planning time so teachers can discuss individual student issues. The teams also develop strategies for dealing with problems, meet with parents and communicate with each other.

Freshman Academy at THS

To assist in the transition from the middle school to the high school, the Freshman Academy was implemented. Students have the same five academic teachers all year. Each interdisciplinary team has common planning time so teachers can discuss individual student issues. The teams also develop strategies for dealing with problems, meet with parents and communicate with one another.

Think Through Math

Students are enrolled in an individualized program based on their current level of achievement in traditional math, and their mastery of basic math processes, as well as complex math problems. Individualized math is in addition to a student's traditional math instruction through web-based instruction. The software component of this course is accessible to students anywhere they can access the internet. Delivered in a highly engaging, interactive, incentive-based environment, this course is research based, and proven highly effective at improving understanding and achievement in mathematics.

Rosetta Stone World Language Program

Online Rosetta Stone software will allow independent learners to study Russian, Arabic or Mandarin Chinese. Guest teachers will be sought for each language; culture will also be included through research projects. Other languages may be available upon request and availability. Students taking German and Spanish can also access the Rosetta Stone software to supplement their instruction.

Global Education Achievement Certificate

The Global Education Achievement Certificate (GEAC) is designed as a four year cross curriculum certificate that recognizes students who strive towards global competency. The student will need to complete 8 credits throughout their high school career that focus on world languages and courses that explore global concepts. In addition, the student will broaden their global perspective with outside work that includes reading books and viewing other media forms and writing reflections. The student will deepen their global experience by being a member of International Club and participating in a school approved exchange or immersion experience. The student will culminate their experience with a community service project that focuses on a global issue or is connected to a global community. Upon completion of this prestigious certificate the student will have developed leadership qualities and have substantial personal growth. They will have a better understanding of the world and its interconnectedness. They will differentiate themselves for college and scholarship opportunities and have the opportunity to explore careers with global implications. The student's transcript will note completion of the certificate and they will be entitled to "Global" cords at graduation.

Gateway to Technology (GTT) at TMS

Gateway to Technology courses are the middle school version of Project Lead the Way classes. Students are provided with hands-on engineering and problem-solving activities to promote their critical and creative thinking skills. Courses include Design and Build, Automation and Robotics, Energy and Environment, Flight and Space, Magic of Electrons, and Science of Technology.

Project Lead the Way (PLTW) at THS

Project Lead The Way classes are college level courses supported by Milwaukee School of Engineering, The University of Wisconsin System and the Wisconsin Technical College System. Successful completion of a PLTW course and exam may result in college credit.

Click on the link below for further information on Project Lead the Way courses

<http://www.tomah.k12.wi.us/default.aspx?pageid=552>

Advanced Placement (AP) Courses at THS

AP Biology

AP English Literature & Composition

AP Macroeconomics

AP Statistics

AP Studio Art Drawing

AP Calculus

AP Physics

AP Studio Art 2-D Design

AP Chemistry

AP English Language & Composition

AP Psychology

AP Studio Art 3-D Design

Articulated Coursework for Transcribed Credit with WTC at THS

Several courses at the high school level will satisfy basic course requirements at Wisconsin Technical Colleges. Students who satisfactorily complete the high school courses may receive credit at the technical college. Currently the following departments have articulated courses at Tomah High School: AgriScience Education, Business and Information Technology, Family and Consumer Education Science and Industrial Technology.

Click on the link below for further information on Tomah High Schools Advanced Standing and Transcribed Courses Credit:

<http://www.westerntc.edu/highschool/agreements.aspx>

Medical Pathway Certified Nursing Assistant (CNA) Program at THS

The Department of Workforce Development awarded the Tomah Area School District a grant of \$77,890 for their *Medical Exploration Pathway* project to train 26 high school students for careers as certified Nursing Assistants. Successful trainees will receive CNA Certification and credits at Western Technical College and will be provided placement opportunities at four local medical facilities.

Architecture, Construction, Engineering (ACE) Academy at THS

The Architecture, Construction and Engineering Academy is a multi-year high school educational program that integrates academics with technical instruction in construction related fields, identifying the relevance of one to the other and thereby improving student understanding and retention. Students are scheduled to take classes together, but scheduling also allows for other required and elective classes and extracurricular activities such as band and athletics.

Click on the link below for further information on the ACE Academy

<http://www.tomah.k12.wi.us/default.aspx?pageid=552>

Youth Apprenticeship Program

Youth Apprenticeships are unique opportunities for juniors and seniors to start preparing for a career while still in high school. These are one and two year programs combining academic education, occupational instruction, and work based learning with an employer. Education, learning, and thinking are more relevant to the world of work when students have broader, on-the-job work experiences combined with classroom instruction.

Currently youth apprenticeships are offered in:

Agriculture

Banking/Finance Youth Apprenticeship

Health Services

Welding

Students will:

- increase their career options and future employability
- strengthen their academic skills
- earn wages while learning from skilled professionals
- receive classroom and on-the-job instruction
- test a potential career in the workplace
- see firsthand the connection between education and real life work skills
- receive advanced standing credits at Western Wisconsin Technical College
- earn a Certificate of Occupational Proficiency from the Department of Work Force Development

JAG (Jobs for America's Graduates) at THS

The Job's for America's Graduates (JAG) program began at Tomah High School during the 2011-2012 academic year, and just completed its third year of operation. JAG at THS is a program of the Forward Service Corporation (FSC), based in Madison, WI. The JAG Career Specialist at THS works with students who are identified at-risk of not graduating from high school, and/or at risk of not having the employability skills necessary to obtain a job upon graduation. Since its inception at THS, 100% of the students enrolled into the JAG program have graduated on-time. Students at THS are recommended for the JAG program by a teacher or counselor, and must also volunteer by choice to be in the program. Students as early as 9th grade may be identified as a high-potential student who could benefit from the services of the JAG program. The model implemented at THS is built firmly on the foundation that early intervention pays dividends.

Alternative Education Options:

• Compass

The Compass program, which is located within the Middle School, provides students from grades 6th through 8th with an alternative learning environment. To meet students' individual needs, we offer a self-contained classroom experience with more hands on learning and an emphasis on a more self-paced learning structure. Students are able to use online software for some course content and attend regular classes in which they feel comfortable so a more personalized approach to each student's needs is provided. We encourage students to find their own identity and realize their full potential in a positive and nurturing atmosphere.

• Crossroads

The Crossroads program is designed for nontraditional learners ages 14 to 17 who have had or are having difficulties in the regular classroom. Students work in a self-paced/self-directed manner to complete computer-based courses using the NovaNET curriculum in the major academic areas of English, Mathematics, Social Studies, and Science. Students receive the majority of their instruction via the computer (additional off-line activities and assignments are required). Students attend for half of the day and

are required to take elective classes for the other half of the day. The goal of the Crossroads program is to help the student successfully transition back into the regular classroom or to another alternative program, to earn the credits needed for a high school diploma.

- **Milwaukee Street Academy (MSA)**

The Tomah High School Milwaukee Street Academy is an alternative education program to serve students age 17 to 20 who are not successful in the traditional school setting. The program will offer students the opportunity to earn a Tomah High School diploma in one to two semesters by utilizing the GED Option II. Students will prepare in a self-paced/self-directed manner in the areas of social studies, science, reading, writing, math, civics, and health to take a series of graduation tests while they work on employability skills, life skills, financial literacy, and civic responsibility. Additionally, students will be required to complete a minimum of 15 hours of community service each semester and complete a comprehensive portfolio. Students will attend the program for half the day and work or volunteer for the other half day. The goal of the Milwaukee Street Academy is to help students successfully transition from school to work while earning a high school diploma. Note: At least a 9th grade reading ability is required for this option.

- **EXCEL**

The Excel program will serve students age 16-20 who are not successful in the traditional school setting. Students will work on a competency-based curriculum designed to integrate rigorous academic standards with emotional, social, and life skills instruction in an individualized, small group manner. Students will earn a high school diploma in 1 to 2 years by successfully completing 54 competencies in the areas of Language Arts, Social Studies, Math, and Science. Each competency will include career exploration and a culminating project which may take the form of an essay, oral presentation, or computer presentation. Additionally, all students will be required to complete a minimum of 15 hours of community service each semester. Students will attend school half a day and be required to work or volunteer the other half day.

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 2014-15 GENERAL AID

USING 2013-14 MEMBERSHIP, 2013-14 BUDGET REPORT DATA & 2013 EQUALIZED (CERT MAY 2014) VALUES

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)		1,071,201	3,213,603	1,606,801
TERTIARY (G11)		531,888	1,595,664	797,832

JULY 1 ESTIMATE 14-15

PART A: 2013-14 AUDITED MEMBERSHIP		FTE
A1 3RD FRI SEPT 13 MEMBERSHIP* (include Youth Challenge)		3,006.00
A2 2ND FRI JAN 14 MEMBERSHIP* (include Youth Challenge)		3,009.00
A3 TOTAL (A1 + A2)		6,015.00
A4 AVERAGE (A3/2) (ROUNDED)		3,008.00
A5 SUMMER 13 FTE EQUIVALENT*		114.00
A6 FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT		0.24
A6 A PARTTIME NON-RESIDENT FTE EQUIVALENT		0.00
A7 AID MEMBERSHIP (A4+A5+A6+A6A) [FOR MILWAUKEE ONLY:(max of A1 or A2)+A5+A6+A6A]		3,122.00
* Ch 220 Resident Inter FTE counts only 75%.		

PART E: 2013-14 SHARED COST - CONTINUED		
E5 =	30,723,227.00	
E6 PRIMARY COST CEILING PER MEMBER		1,000
E7 PRIMARY CEILING (A7 * E6)		3,122,000
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)		3,122,000.00
E9 SECONDARY COST CEILING PER MEMBER		9,391
E10 SECONDARY CEILING (A7 * E9)		29,318,702
E11 SECONDARY SHARED COST		26,196,702.00
((LESSER OF E5 OR E10) - E8)		
E12 TERTIARY SHARED COST		1,404,525.00
(GREATER OF (E5 - E8 - E11) OR 0)		
SHARED COST PER MEMBER =	\$9,841	

PART B: 2013-14 GENERAL FUND DEDUCTIBLE RECEIPTS (BUDGET DATA)		
B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+
B2 PROP TAX + COMPUTER AID	10R 210 + 691	-
B3 GENERAL STATE AID	10R 000000 620	-
B4 NON-DED IMPACT AID	(DPI ESTIMATE)	-
B5 REORG SETTLEMENT	10R 000000 850	-
B6 LONG TERM OP BORR, NOTE	10R 000000 873	-
B7 LONG TERM OP BORR, STF	10R 000000 874	-
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	=

PART F: EQUALIZED PROPERTY VALUE		
F1 2013 EQUALIZED VALUE (CERT MAY 14) + EXEMPT COMPUTER VALUE		1,425,372,367
VALUE PER MEMBER =	456,557	

PART C: 2013-14 NET COST OF GENERAL FUND (BUDGET DATA)		
C1 TOTAL GF EXPENDITURES	10E 000000 000	+
C2 DEBT SRVC TRANSFER	10E 411000 838+839	-
C3 REORG SETTLEMENT	10E 491000 950	-
C4 REFUND PRIOR YEAR REV	10E 492000 972	-
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=

PART G: 2014-15 EQUAL AID BY TIER: USING 2013-14 BUDGET DATA		
G1 PRIMARY GUARANTEED VALUE PER MEMBER		1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)		6,025,460,000
G3 PRIMARY REQUIRED RATE (E8 / G2)		0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)		4,600,087,633
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)		2,383,443.41
G6 SECONDARY GUARANTEED VALUE PER MEMB		1,071,201
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)		3,344,289,522
G8 SECONDARY REQUIRED RATE (E11 / G7)		0.00783326
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)		1,918,917,155
G10 SECONDARY EQUALIZATION AID (G8 * G9)		15,031,376.99
G11 TERTIARY GUARANTEED VALUE PER MEMB		531,888
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)		1,660,554,336
G13 TERTIARY REQUIRED RATE (E12 / G12)		0.00084582
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)		235,181,969
G15 TERTIARY EQUALIZATION AID (G13 * G14)		198,921.61

PART D: 2013-14 NET COST OF DEBT SERVICE FUNDS (BUDGET DATA)		
D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-
D3 PROPERTY TAXES	38R + 39R 210	-
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	-
D5 NON-REV RECEIPTS	38R + 39R 800	-
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-
D7 TOTAL EXPENDITURES	38E + 39E 000	+
D8 AIDABLE FUND 41 EXP	(DPI ESTIMATE)	+
D9 REFINANCING	38E + 39E 282000	-
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-
D11 NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	=

PART H: 2014-15 JULY 1 ESTIMATE OF EQUALIZATION AID		
H1 2014-15 EQUALIZATION AID ELIGIBILITY (G5+G10+G15) NOT< 0		17,613,742.00
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 * -0.0155151115)		-273,279.00
H4 2013-14 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID		1,380.00
H5 PRIOR YEAR (2013-14) DATA ERROR ADJUSTMENT		0
H6 2014-15 EQUALIZATION AID - JULY 1 EST (ROUND) (H1+H2+H3+H4+H5)		17,341,843

PART E: 2013-14 SHARED COST (BUDGET DATA)		
E1 NET COSTS: GEN + DEBT SERV FUNDS (C8 + D11)		+
E2 COSTS OF LAWSUIT AND/OR INDIGENT TRANSPORTATION		-
E3 IMPACT AID NON-DEDUCTIBLE		-

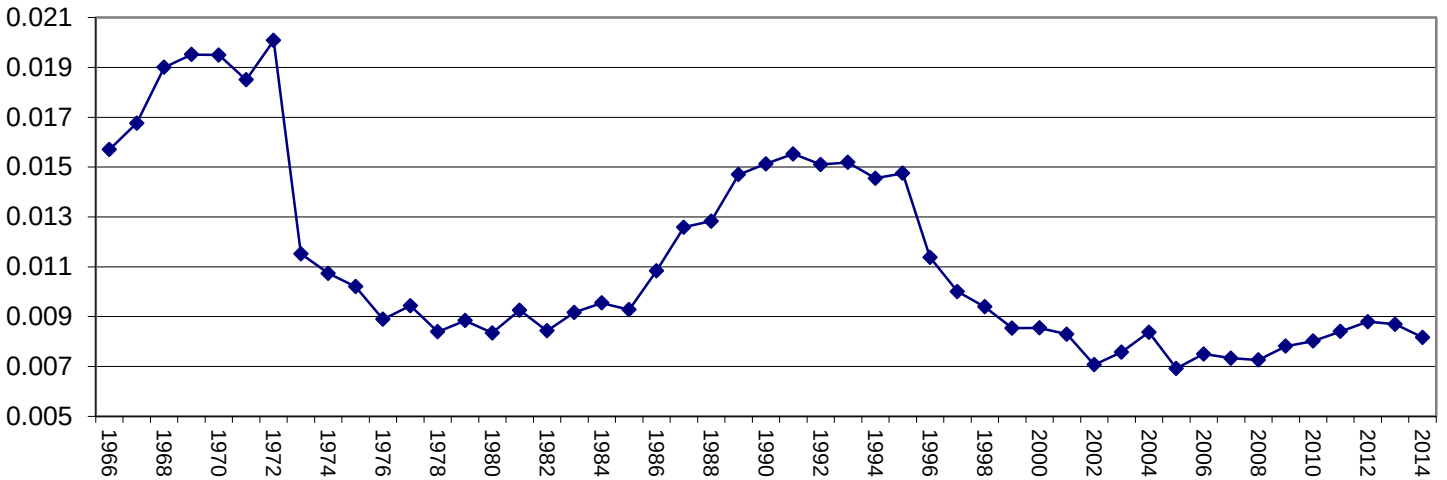
*** PART I: 2014-15 JULY 1 ESTIMATE - SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY ***		
I1 2014-15 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 AID ELIGIBILITY		0.00
I2 A. PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)		0.00
I2 B. MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (Line I1 * -0.0155151115)		0.00
I2 C. 2013-14 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID		0.00
I3 2014-15 SPEC ADJ AID and/or CHAP 220-JULY 1 EST (ROUND) (I1+I2A+I2B+I2C)		0.00
I4 2013-14 OCT-TO-FINAL ADJUSTMENT, CHOICE/CHARTER DEDUCTION		-20.00

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

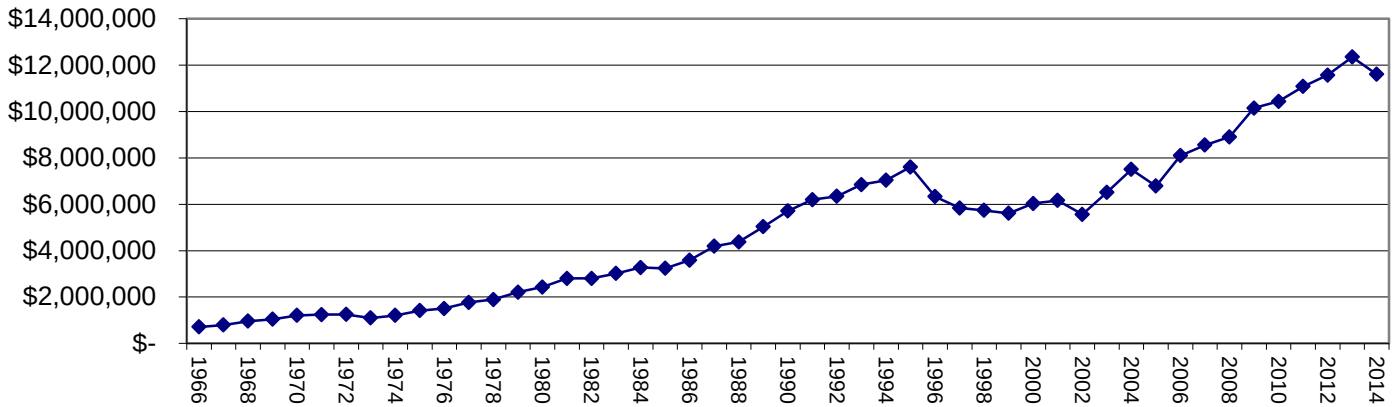
* The School District Certification of Equalized Valuation for 2014 will not be known until October 1, 2014.

	TAX LEVY	EQUALIZED VALUATION	MILL RATE	Percent Increase In Tax Levy	Percent Increase In Valuation	Percent Increase In Mill Rate
1966	\$ 710,000.00	\$ 45,194,100	0.0157100			
1967	\$ 795,000.00	\$ 47,437,800	0.0167588	11.97%	4.96%	6.68%
1968	\$ 959,000.00	\$ 50,471,200	0.0190009	20.63%	6.39%	13.38%
1969	\$ 1,045,000.00	\$ 53,540,200	0.0195180	8.97%	6.08%	2.72%
1970	\$ 1,210,370.00	\$ 62,070,300	0.0195000	15.82%	15.93%	-0.09%
1971	\$ 1,247,016.55	\$ 67,406,300	0.0185000	3.03%	8.60%	-5.13%
1972	\$ 1,247,347.30	\$ 62,101,000	0.0200858	0.03%	-7.87%	8.57%
1973	\$ 1,098,801.00	\$ 95,388,100	0.0115193	-11.91%	53.60%	-42.65%
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	\$ 11,607,439.00	\$ 1,421,277,028	0.0081669	-6.01%	0.00%	-6.01%
5 Year Average				2.83%	1.86%	0.98%
10 Year Average				4.77%	4.80%	0.03%
15 Year Average				5.32%	5.33%	0.03%

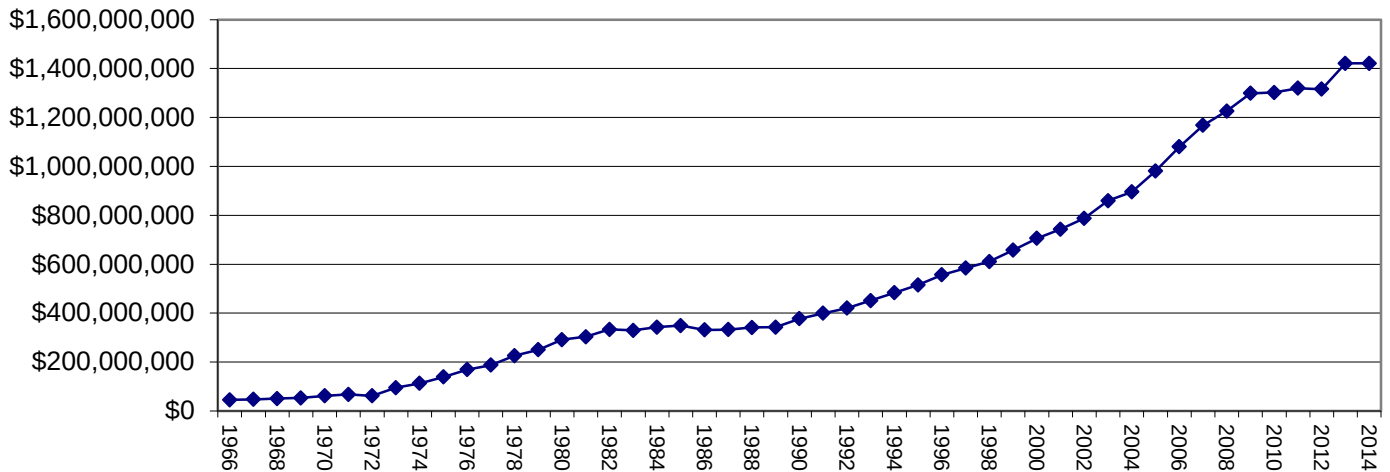
MILL RATE HISTORY



TAX LEVY HISTORY



EQUALIZED VALUATION HISTORY



CITIZEN’S GUIDE TO UNDERSTANDING THE 2014-2015 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.

2014-2015 Summary of Revenue and Expenditures

	Budget			
	Beginning 2013-2014	Adjusted Budget 2013-2014	Budget 2014-2015	Difference
Total Fund 10 Revenues	\$ 30,789,937	\$ 31,283,312	\$ 31,046,290	\$ 256,353
Total Fund 10 Expenses	\$ 30,789,937	\$ 31,283,312	\$ 31,046,290	\$ 256,353
Difference	\$ -	\$ -	\$ -	\$ -
Total Fund 10 Revenues Less Grants	\$ 29,747,678	\$ 30,034,213	\$ 29,925,746	\$ 178,068
Total Fund 10 Expenditures Less Grants	\$ 29,747,678	\$ 30,034,213	\$ 29,925,746	\$ 178,068
Difference	\$ (0)	\$ (0)	\$ -	\$ 0
Total Fund 10 Revenues - Grants	\$ 1,042,258	\$ 1,249,099	\$ 1,125,544	\$ 83,286
Total Fund 10 Expenditures - Grants	\$ 1,042,258	\$ 1,249,099	\$ 1,125,544	\$ 83,286
Difference	\$ 0	\$ 0	\$ -	\$ (0)
Total Fund 27 Revenues	\$ 4,283,735	\$ 4,447,666	\$ 4,363,196	\$ 79,461
Total Fund 27 Expenses	\$ 4,283,735	\$ 4,447,666	\$ 4,363,196	\$ 79,461
Difference	\$ 0	\$ 0	\$ -	\$ (0)
Total Fund 27 Revenues Less Grants	\$ 3,690,301	\$ 3,858,884	\$ 3,737,514	\$ 47,213
Total Fund 27 Expenses Less Grants	\$ 3,690,301	\$ 3,858,884	\$ 3,737,514	\$ 47,213
Difference	\$ -	\$ 0	\$ -	\$ -
Total Fund 27 Revenue Grants Only	\$ 593,434	\$ 588,782	\$ 625,682	\$ 32,248
Total Fund 27 Expenses Grant Only	\$ 593,434	\$ 588,782	\$ 625,682	\$ 32,248
Difference	\$ 0	\$ 0	\$ -	\$ (0)
Total Fund 38/39 Revenues	\$ 1,457,695	\$ 1,457,695	\$ 1,234,346	\$ (223,349)
Total Fund 38/39 Expenses	\$ 1,482,445	\$ 1,482,445	\$ 1,256,577	\$ (225,868)
Difference	\$ (24,750)	\$ (24,750)	\$ (22,231)	\$ 2,519

Fund Grand Totals

FUND 10	YTD Activity 2012-2013	Budget			Budget	
		Beginning 2013- 2014	Adjusted Budget 2013-2014	Budget 2014- 2015	Difference 2013- 2014	Percent Change
A	C	D		E	F	F-D (F-D)/D
Lemonweir	\$31,695	\$22,959	\$35,653	\$23,045	\$86	0.37%
Miller	\$27,417	\$21,093	\$21,618	\$21,163	\$70	0.33%
Oakdale	\$7,273	\$5,910	\$6,814	\$6,353	\$443	7.49%
Camp Douglas	\$3,913	\$4,066	\$3,916	\$3,843	(\$223)	-5.47%
Wyeville	\$11,997	\$8,316	\$8,158	\$9,092	\$776	9.33%
Warrens	\$12,131	\$9,531	\$9,401	\$8,819	(\$713)	-7.48%
LaGrange	\$34,363	\$26,306	\$27,527	\$27,604	\$1,298	4.93%
Common School Library Fund	\$46,122	\$44,394	\$43,927	\$44,398	\$5	0.01%
District Music/Art/PE/	\$25,539	\$24,950	\$24,907	\$25,173	\$223	0.89%
Total Elementary NonSalary	\$200,449	\$167,524	\$181,920	\$169,489	\$1,965	1.17%
Elementary Salary	\$6,920,698	\$6,630,516	\$7,010,683	\$6,666,599	\$36,083	0.54%
TOTAL ELEMENTARY	\$7,121,147	\$6,798,041	\$7,192,604	\$6,836,088	\$38,048	0.56%
Middle School	\$3,799,425	\$3,677,533	\$3,843,386	\$3,685,916	\$8,383	0.23%
Senior High School	\$5,412,514	\$5,408,450	\$5,457,565	\$5,229,121	(\$179,329)	-3.32%
Alternative School	\$464,977	\$475,213	\$434,346	\$344,379	(\$130,835)	-27.53%
English as a Second Language	\$16,307	\$16,642	\$17,170	\$16,757	\$115	0.69%
Administration	\$1,074,075	\$1,099,855	\$1,171,589	\$1,111,398	\$11,543	1.05%
Health	\$34,564	\$33,807	\$35,567	\$33,973	\$166	0.49%
Transportation	\$2,068,107	\$2,005,743	\$2,144,145	\$2,028,778	\$23,035	1.15%
Operation	\$2,001,911	\$2,012,182	\$2,079,199	\$1,984,060	(\$28,122)	-1.40%
Construction	\$649,986	\$350,000	\$635,936	\$474,242	\$124,242	35.50%
Maintenance	\$676,205	\$623,629	\$737,369	\$635,719	\$12,090	1.94%
District Wide Reading	\$148,035	\$144,062	\$150,800	\$137,917	(\$6,145)	-4.27%
District Wide Programs	\$4,357,574	\$5,555,978	\$4,273,067	\$5,690,830	\$134,852	2.43%
District Wide AV	\$32,304	\$32,127	\$43,177	\$32,127	\$0	0.00%
Curriculum	\$500,722	\$412,367	\$441,461	\$559,520	\$147,154	35.69%
Technology	\$705,526	\$561,289	\$812,054	\$640,169	\$78,880	14.05%
Gifted & Talented	\$78,127	\$76,714	\$79,757	\$3,904	(\$72,810)	-94.91%
Native American Education	\$1,263	\$2,500	\$506	\$2,500	\$0	0.00%
4K (Four Year Old Kindergarten)	\$502,970	\$461,547	\$484,515	\$473,350	\$11,803	2.56%
Wellness	\$0	\$0	\$0	\$0	\$0	0.00%
Fund 10 Grants	\$1,002,436	\$1,042,258	\$1,249,099	\$1,125,544	\$83,286	7.99%
FUND 10 TOTAL	\$30,648,174	\$30,789,936	\$31,283,312	\$31,046,290	\$256,354	0.83%

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	\$1,488,540	\$1,463,380	\$1,448,791	\$1,454,106	(\$9,274)	-0.63%
Elementary Salary & Non-Salary	\$1,488,540	\$1,463,380	\$1,448,791	\$1,454,106	(\$9,274)	-0.63%
Middle School	\$571,312	\$488,444	\$622,840	\$645,804	\$157,360	32.22%
High School	\$633,100	\$610,699	\$651,713	\$625,466	\$14,767	2.42%
Transportation	\$265,682	\$234,085	\$228,490	\$211,971	(\$22,114)	-9.45%
District Wide	\$874,597	\$893,693	\$907,049	\$800,167	(\$93,526)	-10.47%
Fund 27 Grants	\$678,689	\$593,434	\$588,782	\$625,682	\$32,248	5.43%
FUND 27 TOTAL	\$4,511,920	\$4,283,735	\$4,447,666	\$4,363,196	\$79,461	1.85%
FUND 38 & 39 TOTAL	\$1,479,583	\$1,482,445	\$1,482,445	\$1,256,577	(\$225,868)	-15.24%
FUND 10 TOTAL	\$30,648,174	\$30,789,936	\$31,283,312	\$31,046,290	\$256,354	0.83%
FUND 27 TOTAL	\$4,511,920	\$4,283,735	\$4,447,666	\$4,363,196	\$79,461	1.85%
FUND 38 & 39 TOTAL	\$1,479,583	\$1,482,445	\$1,482,445	\$1,256,577	(\$225,868)	-15.24%
GRAND TOTAL	\$36,639,677	\$36,556,116	\$37,213,423	\$36,666,063	\$109,947	0.30%

Salary-Non Salary "Less Grants" Total

FUND 10	YTD Activity 2012-2013	Budget Beginning 2013- 2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change
A	C	D	E	F	F-D	(F-D)/D
Lemonweir	\$31,695	\$22,959	\$35,653	\$23,045	\$86	0.37%
Miller	\$27,417	\$21,093	\$21,618	\$21,163	\$70	0.33%
Oakdale	\$7,273	\$5,910	\$6,814	\$6,353	\$443	7.49%
Camp Douglas	\$3,913	\$4,066	\$3,916	\$3,843	(\$223)	-5.47%
Wyeville	\$11,997	\$8,316	\$8,158	\$9,092	\$776	9.33%
Warrens	\$12,131	\$9,531	\$9,401	\$8,819	(\$713)	-7.48%
LaGrange	\$34,363	\$26,306	\$27,527	\$27,604	\$1,298	4.93%
District Music/Art/PE	\$25,539	\$24,950	\$24,907	\$25,173	\$223	0.89%
Common School Library Fund	\$46,122	\$44,394	\$43,927	\$44,398	\$5	0.01%
Total Elementary NonSalary	\$200,449	\$167,524	\$181,920	\$169,489	\$1,965	1.17%
Elementary Salary	\$6,920,698	\$6,630,516	\$7,010,683	\$6,666,599	\$36,083	0.54%
TOTAL ELEMENTARY	\$7,121,147	\$6,798,041	\$7,192,604	\$6,836,088	\$38,048	0.56%
Middle School	\$3,799,425	\$3,677,533	\$3,843,386	\$3,685,916	\$8,383	0.23%
Senior High School	\$5,412,514	\$5,408,450	\$5,457,565	\$5,229,121	(\$179,329)	-3.32%
Alternative School	\$464,977	\$475,213	\$434,346	\$344,379	(\$130,835)	-27.53%
English Language Learner	\$16,307	\$16,642	\$17,170	\$16,757	\$115	0.69%
Administration	\$1,074,075	\$1,099,855	\$1,171,589	\$1,111,398	\$11,543	1.05%
Health	\$34,564	\$33,807	\$35,567	\$33,973	\$166	0.49%
Transportation	\$2,068,107	\$2,005,743	\$2,144,145	\$2,028,778	\$23,035	1.15%
Operation	\$2,001,911	\$2,012,182	\$2,079,199	\$1,984,060	(\$28,122)	-1.40%
Construction	\$649,986	\$350,000	\$635,936	\$474,242	\$124,242	35.50%
Maintenance	\$676,205	\$623,629	\$737,369	\$635,719	\$12,090	1.94%
District Wide Reading	\$148,035	\$144,062	\$150,800	\$137,917	(\$6,145)	-4.27%
District Wide Programs	\$4,357,574	\$5,555,978	\$4,273,067	\$5,690,830	\$134,852	2.43%
District Wide AV	\$32,304	\$32,127	\$43,177	\$32,127	\$0	0.00%
Curriculum	\$500,722	\$412,367	\$441,461	\$559,520	\$147,154	35.69%
Technology	\$705,526	\$561,289	\$812,054	\$640,169	\$78,880	14.05%
Gifted & Talented	\$78,127	\$76,714	\$79,757	\$3,904	(\$72,810)	-94.91%
Native American Education	\$1,263	\$2,500	\$506	\$2,500	\$0	0.00%
4K (Four Year Old Kindergarten)	\$502,969.89	\$461,547.07	\$484,515.11	\$473,349.74	\$11,803	2.56%
Wellness	\$0	\$0	\$0	\$0	\$0	0.00%
FUND 10 TOTAL	\$29,645,738	\$29,747,678	\$30,034,213	\$29,920,746	\$173,068	0.58%

FUND 27 TOTAL						
Lemonweir						
Miller						
Oakdale						
Camp Douglas						
Wyeville						
Warrens						
LaGrange						
Total Elementary Non-Salary						
Elementary Salary	\$1,488,540	\$1,463,380	\$1,448,791	\$1,454,106	(\$9,274)	-0.63%
Elementary Salary & Non-Salary	\$1,488,540	\$1,463,380	\$1,448,791	\$1,454,106	(\$9,274)	-0.63%
Middle School	\$571,312	\$488,444	\$622,840	\$645,804	\$157,360	32.22%
High School	\$633,100	\$610,699	\$651,713	\$625,466	\$14,767	2.42%
Transportation	\$265,682	\$234,085	\$228,490	\$211,971	(\$22,114)	-9.45%
District Wide	\$874,597	\$893,693	\$907,049	\$800,167	(\$93,526)	-10.47%
FUND 27 TOTAL	\$3,833,231	\$3,690,301	\$3,858,884	\$3,737,514	\$47,213	1.28%
FUND 38 & 39 TOTAL	\$1,479,583	\$1,482,445	\$1,482,445	\$1,256,577	(\$225,868)	-15.24%
FUND 10 TOTAL	\$29,645,738	\$29,747,678	\$30,034,213	\$29,920,746	\$173,068	0.58%
FUND 27 TOTAL	\$3,833,231	\$3,690,301	\$3,858,884	\$3,737,514	\$47,213	1.28%
FUND 38 & 39 TOTAL	\$1,479,583	\$1,482,445	\$1,482,445	\$1,256,577	(\$225,868)	-15.24%
GRAND TOTAL	\$34,958,552	\$34,920,424	\$35,375,542	\$34,914,837	(\$5,587)	-0.02%

GRANTS - NON-SALARY BUDGET	YTD Activity 2012-2013	Budget Beginning 2013-2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change	Notes
A	C	D	E	F	F-D	(F-D)/D	
ECIA Title 1 - Fund 10 (141)	\$55,259	\$77,893	\$48,003	\$135,109	\$57,216	73.45%	
Title II-A - Fund 10 (365)	\$30,944	\$44,727	\$38,110	\$54,047	\$9,320	20.84%	
DoD Foreign Language and Math (801)			\$256,110	\$141,756	\$141,756	0.00%	
Reading Intervention Grant (720)	\$34,310	\$31,490	\$36,187	\$0	(\$31,490)	-100.00%	
Vocational Education Aid - Fund 10 (400)	\$13,690	\$0	\$18,241	\$16,132	\$16,132	0.00%	
CESA Mini Grant -Fund 27 (711)	\$0	\$0	\$0	\$0	\$0	0.00%	
PL 94-142 - Fund 27	\$319,050	\$291,479	\$282,735	\$341,745	\$50,266	17.25%	
PL 99-457 - Fund 27	\$6,495	\$11,244	\$6,441	\$10,530	(\$714)	-6.35%	
IDEA Seculson & Restraint (342)	\$2,464	\$0	\$0	\$0	\$0	0.00%	
American Indian Language	\$3,950	\$0	\$5,000	\$5,000	\$5,000	0.00%	
IESSAA Indian Education Grant - Fund 29	\$0	\$0	\$0	\$0	\$0	0.00%	
	\$466,162	\$456,833	\$690,828	\$704,319	\$247,486	54.17%	

GRANTS - SALARY BUDGET	YTD Activity 2012-2013	Budget Beginning 2013-2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change	
ECIA Title 1 - Fund 10	\$689,074	\$713,998	\$652,564	\$636,816	(\$77,182)	-10.81%	
Title II-A - Fund 10	\$108,825	\$106,275	\$106,420	\$91,179	(\$15,096)	-14.20%	
DoD Foreign Language and Math (801)	\$0	\$0	\$25,390	\$30,244	\$30,244	0.00%	
Reading Intervention Grant	\$49,890	\$52,710	\$48,013	\$0	(\$52,710)	-100.00%	
Vocational Education Aid - Fund 10	\$16,494	\$15,165	\$15,061	\$15,261	\$96	0.63%	
CESA Mini Grant -Fund 27 (711)	\$0	\$0	\$0	\$15,000	\$15,000	0.00%	
PL 94-142 - Fund 27	\$343,384	\$283,328	\$292,205	\$250,855	(\$32,473)	-11.46%	
PL 99-457 - Fund 27	\$7,296	\$7,383	\$7,401	\$7,552	\$169	2.29%	
IDEA Seculson & Restraint (342)	\$0	\$0	\$0	\$0	\$0	0.00%	
American Indian Language	\$0	\$0	\$0	\$0	\$0	0.00%	
IESSAA Indian Education Grant - Fund 29	\$24,416	\$24,996	\$24,996	\$26,012	\$1,016	4.06%	
	\$1,239,379	\$1,203,855	\$1,172,050	\$1,072,919	(\$130,936)	-10.88%	

GRANTS - TOTAL SAL/NON-SALARY	YTD Activity 2012-2013	Budget Beginning 2013-2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change	
ECIA Title 1 - Fund 10	\$744,333	\$791,891	\$700,567	\$771,925	(\$19,966)	-2.52%	
Title II-A - Fund 10	\$139,769	\$151,002	\$144,530	\$145,226	(\$5,776)	-3.83%	
DoD Foreign Language and Math (801)	\$0	\$0	\$281,500	\$172,000	\$172,000	0.00%	New Grant
Reading Intervention Grant	\$84,200	\$84,200	\$84,200	\$0	(\$84,200)	-100.00%	Grant Ended
Vocational Education Aid - Fund 10	\$30,184	\$15,165	\$33,302	\$31,393	\$16,228	107.01%	
CESA Mini Grant -Fund 27 (711)	\$0	\$0	\$0	\$15,000	\$15,000	0.00%	New Grant
PL 94-142 - Fund 27	\$662,434	\$574,807	\$574,940	\$592,600	\$17,793	3.10%	
PL 99-457 - Fund 27	\$13,791	\$18,627	\$13,842	\$18,082	(\$545)	-2.93%	
IDEA Seculsion & Restraint (342)	\$2,464	\$0	\$0	\$0	\$0	0.00%	
American Indian Language	\$3,950	\$0	\$5,000	\$5,000	\$5,000	0.00%	Unknown at this time
IESSAA Indian Education Grant - Fund 29	\$24,416	\$24,996	\$24,996	\$26,012	\$1,016	4.06%	
	\$1,705,540.92	\$1,660,687.98	\$1,862,877.51	\$1,777,238.00	\$116,550	7.02%	

	YTD Activity	Budget Beginning	Adjusted Budget	Budget	Budget Difference	Percent Change	
SALARY BUDGET FUND 10	2012-2013	2013-2014	2013-2014	2014-2015	2013-2014		
Lemonweir							
Miller							
Oakdale							
Camp Douglas							
Wyeville							
Warrens							
LaGrange							
Music/Art/PE/Guid/Chap/Library							
A	C	D	E	F	F-D	F-D/D	
Elementary	\$6,920,698	\$6,630,516	\$7,010,683	\$6,666,599	\$36,083	0.54%	
Middle School	\$3,705,213	\$3,588,772	\$3,741,779	\$3,601,003	\$12,231	0.34%	
Senior High School	\$5,109,106	\$5,145,873	\$5,147,235	\$4,986,490	(\$159,383)	-3.10%	4986490.48
Alternative School	\$428,448	\$450,076	\$397,871	\$315,258	(\$134,818)	-29.95%	
English Language Learner	\$16,307	\$15,942	\$17,170	\$16,057	\$115	0.72%	
Administration	\$614,912	\$590,476	\$625,799	\$598,443	\$7,967	1.35%	
Health	\$30,915	\$29,842	\$31,602	\$30,501	\$659	2.21%	
Transportation	\$1,145,724	\$1,101,625	\$1,170,836	\$1,102,926	\$1,301	0.12%	
Operation	\$1,085,918	\$1,004,745	\$1,071,567	\$976,623	(\$28,122)	-2.80%	
Construction							
Maintenance	\$387,504	\$380,904	\$412,829	\$389,794	\$8,890	2.33%	
District Reading	\$147,683	\$144,062	\$150,800	\$137,917	(\$6,145)	-4.27%	
District Wide Programs	\$833,461	\$2,077,352	\$597,982	\$2,069,869	(\$7,483)	-0.36%	
District Wide AV							
Curriculum	\$176,900	\$191,065	\$200,723	\$257,795	\$66,730	34.93%	
Technology	\$211,680	\$211,064	\$218,290	\$213,927	\$2,863	1.36%	
Gifted & Talented	\$74,461	\$72,811	\$75,695	\$0	(\$72,811)	-100.00%	
4K (Four Year Old Kindergarten)	\$392,896	\$343,316	\$367,958	\$353,246	\$9,930	2.89%	
Wellness							
FUND 10 TOTAL	\$21,281,824	\$21,978,441	\$21,238,819	\$21,716,448	(\$261,993)	-1.23%	

Salary

FUND 27							
Elementary	\$1,488,540	\$1,463,380	\$1,448,791	\$1,454,106	(\$9,274)	-0.63%	
Middle School	\$571,312	\$488,444	\$622,840	\$645,804	\$157,360	32.22%	
High School	\$633,100	\$610,699	\$651,713	\$625,466	\$14,767	2.42%	
Transportation	\$192,142	\$161,085	\$169,559	\$158,971	(\$2,114)	-1.31%	
District Wide Aid Eligible	\$764,392	\$822,154	\$773,223	\$728,375	(\$93,779)	-11.41%	
District Wide Non Aid Eligible	\$18,766	\$17,364	\$19,297	\$17,617	\$253	1.46%	
FUND 27 TOTAL	\$3,668,252	\$3,563,126	\$3,685,424	\$3,630,339	\$67,213	1.89%	

FUND 38 + 39 TOTAL	\$	-	\$	-	\$	-	\$	-	
---------------------------	-----------	----------	-----------	----------	-----------	----------	-----------	----------	--

FUND 10 TOTAL	\$21,281,824	\$21,978,441	\$21,238,819	\$21,716,448	(\$261,993)	-1.19%	
FUND 27 TOTAL	\$3,668,252	\$3,563,126	\$3,685,424	\$3,630,339	\$67,213	1.89%	
FUND 38 + 39 TOTAL							
GRAND TOTAL	\$24,950,075	\$25,541,567	\$24,924,243	\$25,346,787	(\$194,780)	-0.76%	

NON-SALARY BUDGET							Notes
FUND 10	YTD Activity 2012-2013	Budget Beginning 2013-2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change	
A	C	D	E	F	F-D	(F-D)/D	
Lemonweir	\$31,695	\$22,959	\$35,653	\$23,045	\$86	0.37%	
Miller	\$27,417	\$21,093	\$21,618	\$21,163	\$70	0.33%	
Oakdale	\$7,273	\$5,910	\$6,814	\$6,353	\$443	7.49%	
Camp Douglas	\$3,913	\$4,066	\$3,916	\$3,843	(\$223)	-5.47%	
Wyeville	\$11,997	\$8,316	\$8,158	\$9,092	\$776	9.33%	
Warrens	\$12,131	\$9,531	\$9,401	\$8,819	(\$713)	-7.48%	
LaGrange	\$34,363	\$26,306	\$27,527	\$27,604	\$1,298	4.93%	
District Music/Art/PE	\$25,539	\$24,950	\$24,907	\$25,173	\$223	0.89%	
Common School Library Fund	\$46,122	\$44,394	\$43,927	\$44,398	\$5	0.01%	
Elementary Total	\$200,449	\$167,524	\$181,920	\$169,489	\$1,965	1.17%	
Middle School	\$85,625	\$76,436	\$91,524	\$74,858	(\$1,578)	-2.06%	
MS Athletics	\$8,587	\$12,325	\$10,083	\$10,055	(\$2,270)	-18.42%	
Senior High School	\$214,841	\$180,127	\$187,420	\$171,820	(\$8,307)	-4.61%	
HS Athletics	\$88,567	\$82,450	\$122,910	\$70,810	(\$11,640)	-14.12%	
Alternative School	\$36,529	\$25,137	\$36,475	\$29,121	\$3,983	15.85%	
English Language Learner	\$0	\$700	\$0	\$700	\$0	0.00%	
Administration	\$459,164	\$509,379	\$545,790	\$512,955	\$3,576	0.70%	
Health	\$3,649	\$3,965	\$3,965	\$3,472	(\$494)	-12.45%	
Transportation	\$922,383	\$904,118	\$973,309	\$925,852	\$21,734	2.40%	
Operation	\$915,993	\$1,007,437	\$1,007,633	\$1,007,437	(\$0)	(\$0)	
Construction	\$649,986	\$350,000	\$635,936	\$474,242	\$124,242	\$0	
Maintenance	\$288,702	\$242,725	\$324,540	\$245,925	\$3,200	\$0	
District Wide Programs	\$3,524,113	\$3,478,626	\$3,675,085	\$3,620,961	\$142,335	\$0	
District Wide AV	\$32,304	\$32,127	\$43,177	\$32,127	\$0	\$0	
Curriculum	\$323,822	\$221,302	\$240,738	\$301,725	\$80,424	\$0	
Technology	\$493,846	\$350,225	\$593,764	\$426,242	\$76,017	\$0	
Gifted & Talented	\$3,666	\$3,903	\$4,063	\$3,904	\$1	0.01%	
Native American Education	\$1,263	\$2,500	\$506	\$2,500	\$0	0.00%	
4K (Four Year Old Kindergarten)	\$110,073	\$118,231	\$116,557	\$120,104	\$1,873	1.58%	
District Reading	\$352	\$0	\$0	\$0	\$0	0.00%	
Wellness	\$0	\$0	\$0	\$0	\$0	0.00%	
FUND 10	\$8,363,914	\$7,769,237	\$8,795,394	\$8,204,298	\$435,061	5.60%	

FUND 27 Non-Salary Budget						
Lemonweir						
Miller						
Oakdale						
Camp Douglas						
Wyeville						
Warrens						
LaGrange						
Elementary						
Middle School						
High School						
Transportation	\$73,540	\$73,000	\$58,931	\$53,000	(\$20,000)	-33.94%
District Wide Aid Eligible	\$86,423	\$44,250	\$109,512	\$44,250	\$0	0.00%
District Wide Non Aid Eligible	\$5,016	\$9,925	\$5,016	\$9,925	\$0	0.00%
FUND 27 TOTAL	\$164,979	\$127,175	\$173,460	\$107,175	(\$20,000)	-11.53%
FUND 38 & 39 DEBT SERVICE	\$1,479,583	\$1,482,445	\$1,482,445	\$1,256,577	(\$225,868)	-15.24%
FUND 10 TOTAL	\$8,363,914	\$7,769,237	\$8,795,394	\$8,204,298	\$435,061	4.95%
FUND 27 TOTAL	\$164,979	\$127,175	\$173,460	\$107,175	(\$20,000)	-11.53%
FUND 38 & 39 TOTAL	\$1,479,583	\$1,482,445	\$1,482,445	\$1,256,577	(\$225,868)	-15.24%
GRAND TOTAL	\$10,008,476	\$9,378,857	\$10,451,299	\$9,568,050	\$189,193	1.81%

NON-SALARY BUDGET SUMMARY	
Lemonweir	Based on Student #s @ \$62.90/Student
Miller	Based on Student #s @ \$62.90/Student
Oakdale	Based on Student #s @ \$62.90/Student
Camp Douglas	Based on Student #s @ \$62.90/Student
Wyeville	Based on Student #s @ \$62.90/Student
Warrens	Based on Student #s @ \$62.90/Student
LaGrange	Based on Student #s @ \$62.90/Student
Common School Library Fund	Equals \$52.46/Student
Total	
Middle School	Based on Student #s @ \$92.07/Student
MS Athletics	Based on Student #s @ \$30.22/Student
Senior High School	Based on Student #s @ \$166.76/Student
HS Athletics	Based on Student #s @ \$83.43/Student

Alternative School							\$29,121
Description	YTD Activity 2012-2013	Budget Beginning 2013-2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change	Explanation
Instrl Computer Software - Library	\$72	\$0	\$72	\$0	\$0	0.00%	
Personal Services - Alternative School	\$17,527	\$14,889	\$17,383	\$17,070	\$2,181	14.65%	
Emplee Travel - Alternative School	\$60	\$100	\$0	\$0	(\$100)	-100.00%	
Postage - Undifferentiated	\$1,118	\$0	\$1,044	\$0	\$0	0.00%	
General Supplies - Alternative School	\$10,374	\$5,617	\$8,157	\$7,758	\$2,141	38.12%	
General Supplies - Art	\$484	\$204	\$204	\$0	(\$204)	-100.00%	
General Supplies - Music	\$0	\$50	\$92	\$0	(\$50)	-100.00%	
General Supplies - Library	\$159	\$200	\$200	\$200	\$0	0.00%	
Library Books - Library	\$3,295	\$3,298	\$8,298	\$3,353	\$55	1.66%	
Periodicals - Alternative School	\$62	\$0	\$0	\$0	\$0	0.00%	
Periodicals - Library	\$102	\$0	\$0	\$0	\$0	0.00%	
Instrl Computer Software - Library	\$772	\$780	\$740	\$740	(\$40)	-5.13%	
Other Media - Alternative School	\$48	\$0	\$0	\$0	\$0	0.00%	
Non Capital Equip - Furniture	\$2,456	\$0	\$285	\$0	\$0	0.00%	
	\$36,529	\$25,137	\$36,475	\$29,121	\$3,983	15.85%	

English Language Learner							\$700
Description	YTD Activity 2012-2013	Budget Beginning 2013-2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change	Explanation
General Supplies - ELL	\$0	\$350	\$0	\$700	\$350	100.00%	
Textbooks - ELL	\$0	\$350	\$0	\$0	(\$350)	-100.00%	
	\$0	\$700	\$0	\$700	\$0	0.00%	

Administration							\$512,955
Description	YTD Activity 2012-2013	Budget Beginning 2013-2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change	Explanation
Personal Services - Board Members (I	\$0	\$11,000	\$0	\$11,000	\$0	0.00%	
Personal Services - Election	\$2,660	\$4,500	\$5,969	\$4,500	\$0	0.00%	
Personal Services - Legal Services	\$40,531	\$40,000	\$70,392	\$40,000	\$0	0.00%	
Personal Services - Audit	\$8,665	\$10,050	\$8,695	\$10,050	\$0	0.00%	
Other Bd of Education - Bond & Invest	\$1,170	\$1,000	\$1,130	\$1,000	\$0	0.00%	
Other Bd of Education - WASB Servic	\$6,772	\$6,500	\$6,975	\$6,500	\$0	0.00%	
Personal Services - District Administr	\$9,917	\$6,960	\$7,999	\$9,744	\$2,784	40.00%	
Personal Services - Direction of Busin	\$41,929	\$35,500	\$42,290	\$37,000	\$1,500	4.23%	
Employee Travel - Board Members	\$1,879	\$1,500	\$2,273	\$2,500	\$1,000	66.67%	
Employee Travel - District Administrator	\$3,852	\$2,200	\$2,597	\$2,200	\$0	0.00%	
Employee Travel - Direction of Business	\$6,213	\$3,000	\$5,124	\$3,000	\$0	0.00%	
Advertising - Election Ads	\$0	\$500	\$500	\$500	\$0	0.00%	
Advertising - Direction of Business	\$16,281	\$15,000	\$22,258	\$15,000	\$0	0.00%	
Communication - Postage	\$14,122	\$15,000	\$13,702	\$15,000	\$0	0.00%	
General Supplies - Election	\$281	\$300	\$177	\$300	\$0	0.00%	
General Supplies - Direction of Busine	\$2,499	\$1,200	\$2,470	\$2,200	\$1,000	83.33%	
General Supplies - Fiscal	\$1,088	\$2,000	\$406	\$1,000	(\$1,000)	-50.00%	
Furniture - Administration	\$1,194	\$0	\$3,081	\$0	\$0	0.00%	
Periodicals Direction of Business	\$1,190	\$1,050	\$1,242	\$1,239	\$189	18.00%	
Equip Rental - Direction of Business	\$756	\$420	\$1,847	\$1,430	\$1,010	240.48%	
Operational Debt - Interest Short-Term	\$6,393	\$10,000	\$10,209	\$10,000	\$0	0.00%	
District Liability Insurance	\$25,739	\$28,296	\$27,343	\$31,365	\$3,069	10.85%	
District Property Insurance	\$32,326	\$39,730	\$38,850	\$36,583	(\$3,147)	-7.92%	Increase in premium
Workers Compensation	\$212,618	\$246,272	\$241,304	\$243,600	(\$2,672)	-1.08%	Increase in premium
Fidelity Bond Premiums	\$2,124	\$2,351	\$2,070	\$2,194	(\$157)	-6.68%	
Unemployment Compensation	\$12,232	\$20,000	\$19,720	\$20,000	\$0	0.00%	Should Increase
Dues & Fees - Direction of Business	\$6,734	\$5,050	\$7,166	\$5,050	\$0	0.00%	
	\$459,164	\$509,379	\$545,790	\$512,955	\$3,576	0.70%	

Health							\$3,472
Description	YTD Activity 2012-2013	Budget Beginning 2013-2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change	Explanation
Personal Services - Health	\$65	\$65	\$65	\$0.00	(\$65)	-100.00%	
Employee Travel - Health	\$1,108	\$600	\$600	\$600.00	\$0	0.00%	
General Supplies Health	\$1,519	\$1,500	\$1,500	\$1,000.00	(\$500)	-33.33%	
Medical Supplies - Health	\$957	\$1,800	\$1,800	\$1,800.00	\$0	0.00%	
Capital Equipment - Health	\$0		\$0	71.5	\$72	0.00%	
	\$3,649	\$3,965	\$3,965	\$3,472	(\$494)	-12.45%	

Transportation							\$925,852
Description	YTD Activity 2012-2013	Budget Beginning 2013-2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change	Explanation
Personal Service-Direction of Pupil Tr	\$9,935	\$9,420	\$20,276	\$10,550	\$1,130	12.00%	Increase based on Actual Costs Increase based on Actual Costs
Emplee Travel - Direction Pupil Trans	\$1,048	\$1,249	\$1,581	\$1,030	(\$219)	-17.53%	
Dues & Fees-Direction of Pupil Trans	\$1,453	\$925	\$1,564	\$1,050	\$125	13.51%	
Petroleum Regular (Home to School)	\$310,902	\$325,000	\$301,755	\$325,000	\$0	0.00%	
Property Services-Vehicle Maintenanc	\$30,848	\$20,060	\$18,436	\$22,100	\$2,040	10.17%	
General Supplies-Vehicle Maintenanc	\$195,558	\$175,000	\$206,094	\$180,000	\$5,000	2.86%	
Apparel-Vehicle Maintenance	\$0	\$900	\$900	\$900	\$0	0.00%	
Non-Capital Equip-Vehicle Maintenanc	\$1,028	\$810	\$638	\$255	(\$555)	-68.52%	
Equipment/Vehicles Maint Individually	\$327,729	\$320,610	\$366,980	\$320,610	\$0	0.00%	
Parent Contract	\$0	\$1,000	\$4,479	\$1,000	\$0	0.00%	
Liability Insurance - Transportation	\$43,082	\$49,144	\$50,607	\$62,557	\$13,413	27.29%	Increase based on experience
CESA	\$800	\$0	\$0	\$800	\$800	0.00%	
	\$922,383	\$904,118	\$973,309	\$925,852	\$21,734	2.40%	

Operation							\$1,007,437
Description	YTD Activity 2012-2013	Budget Beginning 2013-2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change	Explanation
Property Services - Operation	\$0	\$0	\$72	\$0	\$0	0.00%	Combined 17.7% Increase
Property Services-Sites	\$60,153	\$45,000	\$58,501	\$45,000	\$0	0.00%	
Property Services - Bldgs	\$62,652	\$26,725	\$42,136	\$26,725	\$0	0.00%	
PS Building Repairs	\$24,274	\$8,000	\$38,887	\$8,000	\$0	0.00%	Est based on Prior Year Actuals
Gas for Heat - Bldgs	\$136,100	\$222,000	\$176,084	\$274,662	\$52,662	23.72%	
Oil for Heat	\$0	\$0	\$6,332	\$0	\$0	0.00%	Est based on Prior Year Actuals
Electricity Other than Heat - Bldgs	\$376,576	\$456,000	\$363,191	\$406,000	(\$50,000)	-10.96%	
Water - Bldgs	\$38,853	\$37,000	\$37,265	\$39,000	\$2,000	5.41%	Est based on Prior Year Actuals
Sewerage - Bldgs	\$46,876	\$40,000	\$50,129	\$48,000	\$8,000	20.00%	
Emplee Travel - Operation	\$385	\$750	\$547	\$750	\$0	0.00%	Est based on Prior Year Actuals
Communication - Telephone	\$32,397	\$30,000	\$41,096	\$34,000	\$4,000	13.33%	
General Supplies - Sites	\$40,361	\$15,500	\$56,387	\$15,500	\$0	0.00%	Est based on Prior Year Actuals
General Supplies - Buildings	\$75,418	\$96,300	\$98,418	\$96,300	\$0	0.00%	
Non-Capital Equip - Operation	\$8,399	\$7,500	\$19,635	\$7,500	\$0	0.00%	Est based on Prior Year Actuals
Equipment Components - Operation	\$13,550	\$6,000	\$18,955	\$6,000	\$0	0.00%	
Equip/Depreciated	\$0	\$0	\$0	\$0	\$0	0.00%	
	\$915,993	\$990,775	\$1,007,633	\$1,007,437	\$16,662	1.68%	

Construction							\$474,242
Description	YTD Activity 2012-2013	Budget Beginning 2013-2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change	Explanation
Personal Services - Construction	\$0	\$0	\$800	\$0	\$0	0.00%	Re-allocation of budget dollars due to lower budget Est.
Property Services - Construction	\$339,663	\$350,000	\$498,455	\$474,242	\$124,242	35.50%	
Site Components-Remodeling - Const	\$3,163	\$0	\$0	\$0	\$0	0.00%	
Bldg Components-Remodeling - Cons	\$307,161	\$0	\$136,681	\$0	\$0	0.00%	
	\$649,986	\$350,000	\$635,936	\$474,242	\$124,242	35.50%	

Maintenance							\$245,925
Description	YTD Activity 2012-2013	Budget Beginning 2013-2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change	Explanation
Property Services-Bldg	\$78,929	\$60,550	\$58,834	\$61,200	\$650	1.07%	
Property Services - HVAC Contract	\$8,491	\$48,000	\$40,383	\$48,000	\$0	0.00%	
Property Services-Bldg - Electrical	\$31,056	\$60,000	\$25,899	\$60,000	\$0	0.00%	
PS HVAC Maintenance	\$100,307	\$30,000	\$122,873	\$30,000	\$0	0.00%	
Emplee Travel - Direction of Maintena	\$429	\$500	\$40	\$500	\$0	0.00%	
General Supplies - Bldgs	\$24,386	\$16,575	\$30,251	\$19,125	\$2,550	15.38%	
General Supplies - Plumbing	\$12,396	\$6,000	\$11,765	\$6,000	\$0	0.00%	
General Supplies - Electrical	\$23,329	\$17,000	\$33,620	\$17,000	\$0	0.00%	
Non-Capital Equip - Bldg	\$1,376	\$0	\$0	\$0	\$0	0.00%	
Equipment Components - Maintenanc	\$0	\$3,000	\$0	\$3,000	\$0	0.00%	
Equip - Depreciated	\$7,558	\$0	\$0	\$0	\$0	0.00%	
Equip Rental - Other Equipment	\$245	\$1,000	\$594	\$1,000	\$0	0.00%	
Dues & Fees Maintenance	\$200	\$100	\$280	\$100	\$0	0.00%	
	\$288,702	\$242,725	\$324,540	\$245,925	\$3,200	1.32%	

District Wide Programs							\$3,620,961
Description	YTD Activity 2012-2013	Budget Beginning 2013-2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change	Explanation
General Supplies - PLTW	\$1,670	\$0	\$0	\$0	\$0	0.00%	Less costs associated with program
Non-Capital Equip. - PLTW	\$9,153	\$0	\$0	\$0	\$0	0.00%	
Equip/Vehicles Group Deprec. - PLTW	\$3,888	\$0	\$0	\$0	\$0	0.00%	
Personal Services - Fitness Center	\$1,078	\$0	\$1,078	\$1,000	\$1,000	0.00%	
Personal Services - Other Pupil Serv	\$0	\$1,000	\$0	\$1,000	\$0	0.00%	
Purchased Service - School Security	\$69,259	\$72,046	\$72,046	\$72,000	(\$46)	-0.06%	
Personal Services-Repair District Office	\$350	\$420	\$0	\$0	(\$420)	-100.00%	
PS - District Wide	\$1,058	\$3,000	\$12,152	\$3,000	\$0	0.00%	Re-allocated to Staff Develop Salary
Purchased Service - Leadership Development	\$10,400	\$0	\$0	\$0	\$0	0.00%	
Employee Travel-Instructional Staff Training	\$21,498	\$35,000	\$35,000	\$25,050	(\$9,950)	-28.43%	
General Tuition - Open Enrollment	\$520,372	\$632,004	\$627,139	\$782,930	\$150,926	23.88%	
Payment to CESA - District Wide Program	\$25,858	\$20,860	\$23,388	\$19,110	(\$1,750)	-8.39%	
Challenge Academy Enrollment	\$14,651	\$25,000	\$12,970	\$25,000	\$0	0.00%	Decrease in estimated students
General Supplies 4-K	\$0	\$0	\$0	\$0	\$0	0.00%	
General Supplies - Remedial Summer	\$1,400	\$2,420	\$1,531	\$2,230	(\$190)	-7.85%	
General Supplies - Enrichment Classes	\$11,652	\$19,250	\$11,658	\$8,870	(\$10,380)	-53.92%	
Supplies - Fitness Center	\$650	\$0	\$1,068	\$0	\$0	0.00%	
General Supplies - District Wide	\$14,722	\$21,800	\$22,300	\$21,800	\$0	0.00%	Based on Savings in Fund 27 Based on Savings or additional Revenues in Fund 50
General Supplies - Leadership Development	\$1,077	\$0	\$0	\$0	\$0	0.00%	
Paper - District Wide	\$25,337	\$35,000	\$35,000	\$35,000	\$0	0.00%	
Equipment Rental - District Wide	\$52,652	\$45,000	\$48,854	\$45,000	\$0	0.00%	
Transfer to Special Education Fund	\$2,618,913	\$2,563,126	\$2,703,451	\$2,569,277	\$6,151	0.24%	
Transfer to Fund 50	\$60,694.72	\$0	\$54,172	\$7,694	\$7,694	100.00%	
Dues & Fees - District Wide	\$0	\$200	\$0	\$0	(\$200)	-100.00%	
Non-Aidable Refund-Other Non Program	\$1,336	\$2,500	\$331	\$2,000	(\$500)	-20.00%	
	\$3,524,113	\$3,478,626	\$3,675,085	\$3,620,961	\$142,335	4.09%	

District Wide AV							\$32,127
Description	YTD Activity 2012-2013	Budget Beginning 2013-2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change	Explanation
Maintenance-Instructional Equipment	\$6,896	\$5,405	\$5,405	\$5,404.70	\$0	0.00%	
Maintenance-Other Equipment	\$4,884	\$6,376	\$7,987	\$6,375.58	\$0	0.00%	
General Supplies - AV	\$5,414	\$5,347	\$6,892	\$5,346.96	\$0	0.00%	
Non-Capital Equipment - AV	\$15,110	\$15,000	\$22,894	\$15,000.00	\$0	0.00%	
	\$32,304	\$32,127	\$43,177	\$32,127	\$0	0.00%	

Curriculum							\$301,725
Description	YTD Activity 2012-2013	Budget Beginning 2013-2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change	Explanation
Personal Services-Curriculum Development	\$0	\$1,200	\$1,350	\$1,200	\$0	0.00%	Re-allocation of budget dollars due to lower budget Est.
Employee Travel-Direction of Improvement	\$2,732	\$3,000	\$2,680	\$3,000	\$0	0.00%	
General Supplies - Mathematics	\$0	\$7,000	\$8,559	\$7,000	\$0	0.00%	
General Supplies - Science	\$0	\$6,000	\$4,375	\$6,000	\$0	0.00%	
General Supplies - Curriculum	\$4,832	\$6,000	\$4,682	\$6,000	\$0	0.00%	
AV Media	\$0	\$2,000	\$0	\$2,000	\$0	0.00%	
Software - Curriculum District Wide	\$56,500	\$26,352	\$36,874	\$25,502	(\$850)	-3.23%	
Textbooks-Regular Curriculum	\$226,066	\$142,000	\$162,346	\$222,424	\$80,424	56.64%	
Textbooks Replacement	\$32,096	\$27,000	\$19,005	\$27,000	\$0	0.00%	
Dues Fees - Curriculum	\$1,500	\$750	\$854	\$1,600	\$850	113.33%	
	\$323,822	\$221,302	\$240,738	\$301,725	\$80,424	36.34%	

Technology							\$426,242
Description	YTD Activity 2012-2013	Budget Beginning 2013-2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change	Explanation
Maintenance-Instructional Equipment	\$0	\$5,000	\$0	\$5,000	\$0	0.00%	Re-allocation of budget dollars due to lower budget Est.
PS - Computer Technology	\$28,542	\$6,000	\$11,866	\$9,500	\$3,500	58.33%	
Employee Travel - Computer Technology	\$8,781	\$10,000	\$3,797	\$10,260	\$260	2.60%	
Communications - Network Phone Service	\$59,303	\$80,000	\$61,411	\$80,000	\$0	0.00%	
General Supplies - Computer Technology	\$261	\$3,800	\$50	\$0	(\$3,800)	-100.00%	
Equipment Components-Computer Technology	\$8,889	\$3,000	\$10,398	\$3,000	\$0	0.00%	
Non Instructional Computer Software	\$34,720	\$33,040	\$47,264	\$39,040	\$6,000	18.16%	
Equipment/Vehicles Group Depreciation	\$342,103	\$209,385	\$438,295	\$275,242	\$65,857	31.45%	
	\$493,846	\$350,225	\$593,764	\$426,242	\$76,017	21.71%	

Talented & Gifted							\$3,904
Description	YTD Activity 2012-2013	Budget Beginning 2013-2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change	Explanation
Employee Travel - Gifted & Talented	\$1,093	\$1,100	\$1,192	\$0	(\$1,100)	-100.00%	
General Supplies - Gifted & Talented	\$2,388	\$2,033	\$2,755	\$3,904	\$1,871	92.07%	
Periodicals - Gifted & Talented	\$77	\$121	\$116	\$0	(\$121)	-100.00%	
Dues & Fees - Gifted & Talented	\$101	\$650	\$0	\$0	(\$650)	-100.00%	
	\$3,666	\$3,903	\$4,063	\$3,904	\$1	0.01%	

4 Year Old Kindergarten							\$120,104
Description	YTD Activity 2012-2013	Budget Beginning 2013-2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change	Explanation
Personal Services - 4K	\$103,719	\$109,865	\$108,397	\$110,920	\$1,055	0.96%	
Employee Travel - 4K	\$2,109	\$2,300	\$2,300	\$1,000	(\$1,300)	-56.52%	
Postage - 4K	\$101	\$150	\$228	\$200	\$50	33.33%	
Supplies - 4K	\$3,647	\$4,816	\$4,816	\$7,342	\$2,526	52.45%	
Furniture - 4K	\$0	\$250	\$0	\$500	\$250	100.00%	
Dues and Fees - Pups	\$0	\$850	\$750	\$0	(\$850)	-100.00%	
	\$110,073	\$118,231	\$116,557	\$120,104	\$1,873	1.58%	

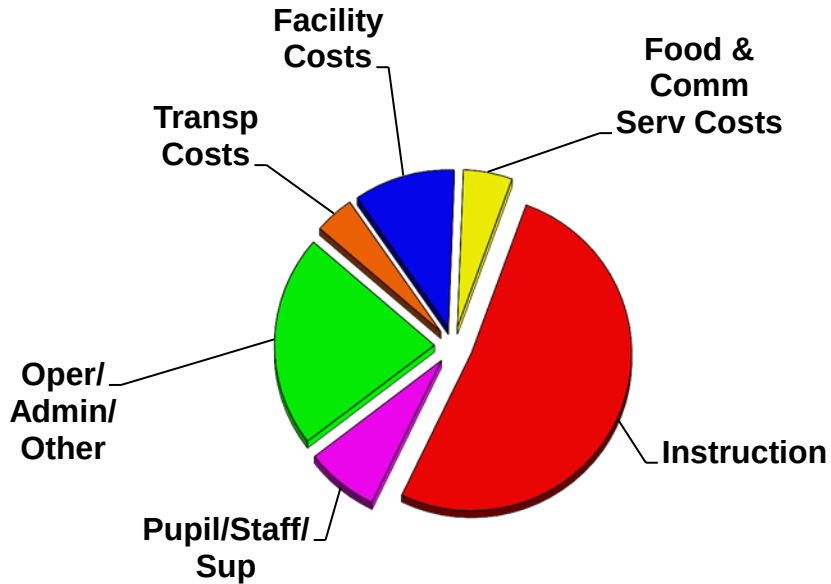
Native American Education							\$2,500
Description	YTD Activity 2012-2013	Budget Beginning 2013-2014	Adjusted Budget 2013- 2014	Budget 2014- 2015	Budget Difference 2013-2014	Percent Change	Explanation
Employee Travel - Native American Dist	\$1,263	\$1,500	\$435	\$1,500.00	\$0	0.00%	
Native American Supplies	\$0	\$1,000	\$71	\$1,000.00	\$0	0.00%	New Budget Item
	\$1,263	\$2,500	\$506	\$2,500	\$0	0.00%	

FY 2013-2014 Equalized Levy Rates (Mill Rates)

Dist Type	Rank	School District	2012-2013 Total Levy	2,012 TIFOUT EQ Value	2013-14 Mill Rate
K-12	1	Gibraltar Area	9,159,494	3,408,706,487	2.69
K-12	2	Washington	1,139,977	318,147,800	3.58
K-12	3	Drummond	5,051,724	1,243,334,959	4.06
K-12	4	Sevastopol	6,956,828	1,361,060,690	5.11
K-12	5	Green Lake	4,454,841	866,683,018	5.14
K-12	6	Wabeno Area	4,428,871	787,431,211	5.62
K-12	7	Three Lakes	7,869,089	1,375,650,400	5.72
K-12	8	Northwood	4,531,876	777,131,688	5.83
K-12	9	Webster	7,468,972	1,246,070,268	5.99
K-12	10	Elcho	4,524,213	741,019,507	6.11
K-12	11	Birchwood	3,258,109	524,988,662	6.21
K-12	12	Northland Pines	19,951,783	3,152,747,598	6.33
K-12	13	Hayward Community	17,662,539	2,758,882,819	6.4
K-12	14	Mercer	2,735,947	421,601,600	6.49
K-12	15	Williams Bay	6,681,716	981,377,919	6.81
Area Schools					
K-12	44	Tomah Area	12,350,255	1,421,277,028	8.69
K-12	48	Black River Falls	7,172,172	814,222,539	8.81
K-12	85	Alma	1,534,345	161,860,650	9.48
K-12	87	Sparta Area	9,285,016	976,839,260	9.51
K-12	103	Onalaska	15,983,894	1,650,251,115	9.69
K-12	110	Pittsville	2,980,710	305,754,953	9.75
K-12	158	West Salem	7,335,156	718,812,440	10.2
K-12	169	Hillsboro	2,067,163	200,505,324	10.31
	179	K-12 Districts (368)	4,390,881,264.71	423,353,744,847.00	10.37
K-12	192	Kickapoo Area	1,987,298	188,848,668	10.52
K-12	199	Reedsburg	13,714,803	1,287,336,392	10.65
K-12	203	Galesville-Ettrick	6,176,261	577,014,763	10.7
K-12	208	Norwalk-Ontario-Wilton	1,854,383	172,415,782	10.76
K-12	210	Viroqua Area	5,651,380	524,831,459	10.77
K-12	212	Blair-Taylor	3,556,962	329,913,426	10.78
K-12	215	Melrose-Mindoro	3,284,094	304,281,801	10.79
K-12	217	Adams-Friendship Area	13,559,118	1,252,053,371	10.83
K-12	222	Westby Area	4,985,182	458,857,941	10.86
K-12	230	New Lisbon	3,684,418	335,726,469	10.97
K-12	246	Nekoosa	10,354,427	926,721,476	11.17
K-12	285	Holmen	15,532,671	1,337,880,033	11.61
K-12	286	Bangor	2,728,587	234,838,100	11.62
K-12	319	Cashton	2,216,914	180,920,207	12.25
K-12	332	Lafarge	1,247,787	100,752,304	12.38
K-12	342	Lacrosse	48,545,306	3,764,824,896	12.89
K-12	348	Wonewoc-Union Center	2,975,800	226,369,293	13.15
K-12	352	Mauston	8,364,606	623,035,818	13.43

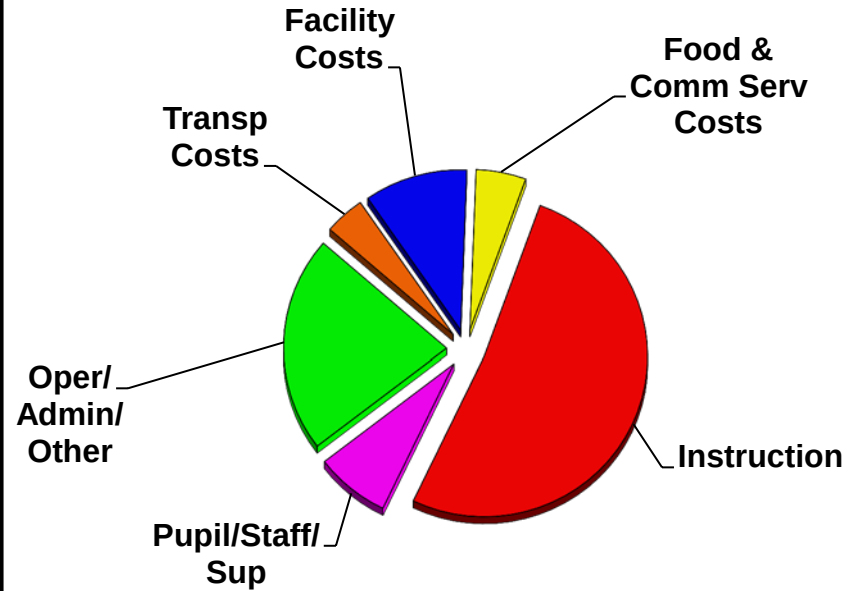
2012-13 Comparative Cost

Tomah Area



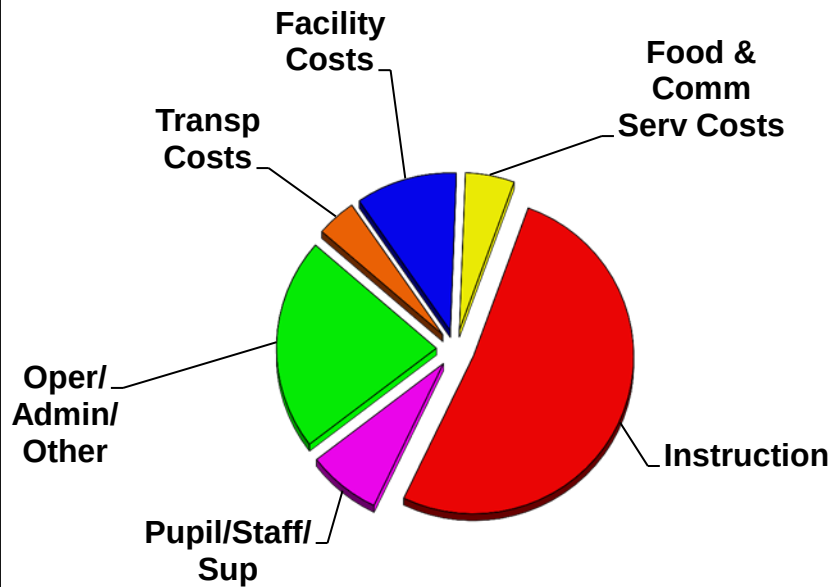
Membership	3,163	Total Cost	% of Total	Cost Per Memb
Instruction		\$20,587,998	58.2%	\$6,509
Pupil/Staff/Support		\$2,671,787	7.6%	\$845
Oper/Admin/Other		\$5,980,567	16.9%	\$1,891
Transportation Costs		\$2,378,344	6.7%	\$752
Facility Costs		\$1,939,173	5.5%	\$613
Food & Comm Serv Costs		<u>\$1,824,415</u>	<u>5.2%</u>	<u>\$577</u>
TOTALS		\$35,382,284	100.0%	\$11,186

Black River Falls

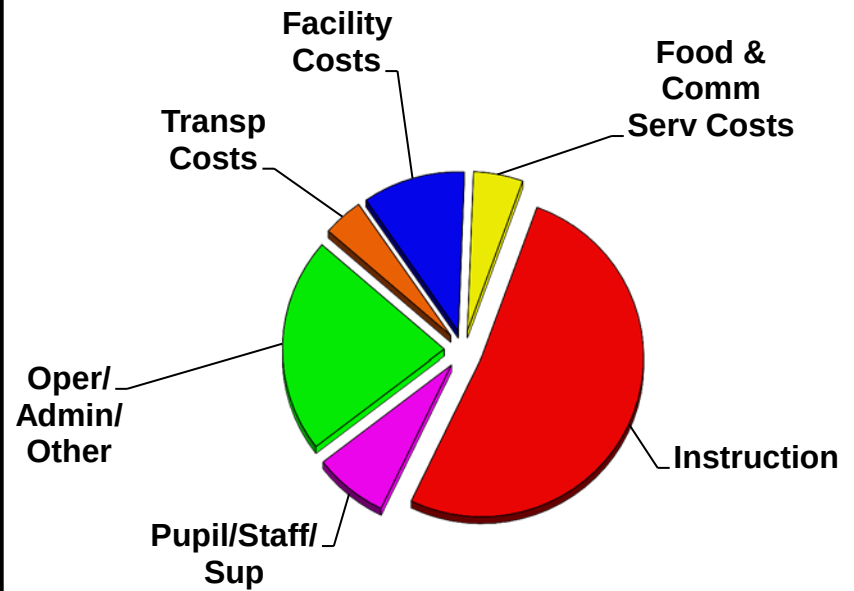


Membership	1,822	Total Cost	% of Total	Cost Per Memb
Instruction		\$12,327,136	57.5%	\$6,766
Pupil/Staff/Support		\$2,014,462	9.4%	\$1,106
Oper/Admin/Other		\$3,878,379	18.1%	\$2,129
Transportation Costs		\$1,208,288	5.6%	\$663
Facility Costs		\$1,033,157	4.8%	\$567
Food & Comm Serv Costs		<u>\$973,715</u>	<u>4.5%</u>	<u>\$534</u>
TOTALS		\$21,435,136	100.0%	\$11,765

Holmen



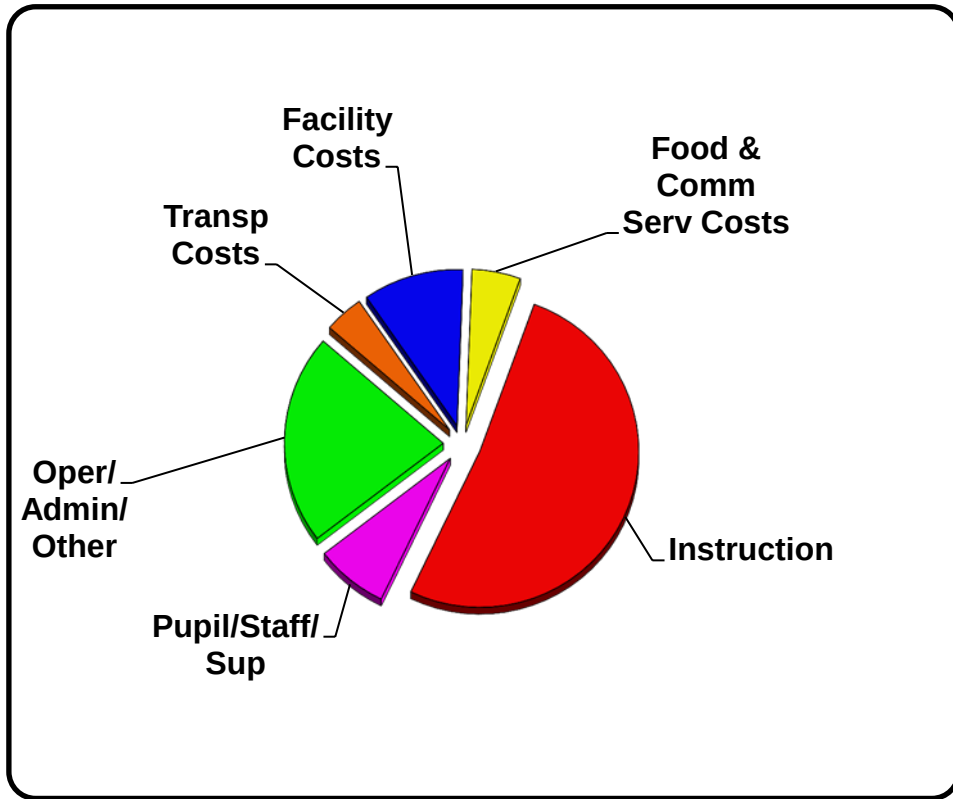
Lacrosse



Membership	3,903	Total Cost	% of Total	Cost Per Memb
Instruction		\$27,621,570	56.6%	\$7,077
Pupil/Staff/Support		\$4,575,688	9.4%	\$1,172
Oper/Admin/Other		\$9,228,843	18.9%	\$2,365
Transportation Costs		\$1,828,045	3.7%	\$468
Facility Costs		\$3,293,469	6.7%	\$844
Food & Comm Serv Costs		<u>\$2,289,774</u>	<u>4.7%</u>	<u>\$587</u>
TOTALS		\$48,837,390	100.0%	\$12,513

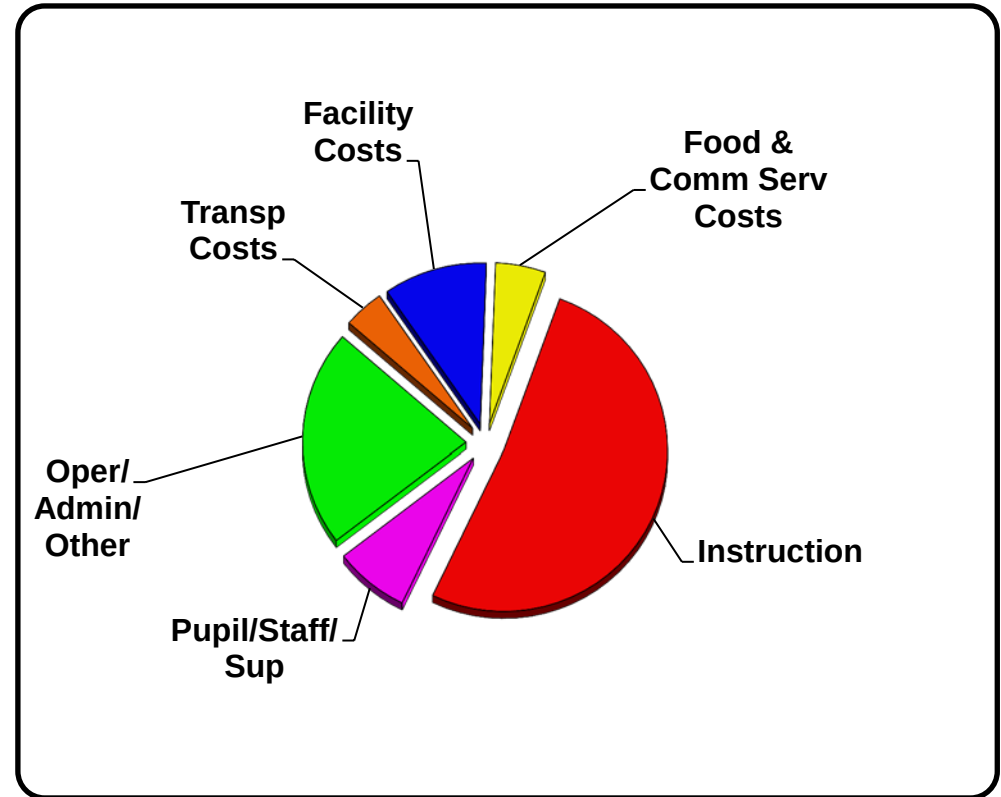
Membership	6,655	Total Cost	% of Total	Cost Per Memb
Instruction		\$51,570,703	54.2%	\$7,749
Pupil/Staff/Support		\$10,182,748	10.7%	\$1,530
Oper/Admin/Other		\$23,697,532	24.9%	\$3,561
Transportation Costs		\$2,754,832	2.9%	\$414
Facility Costs		\$2,199,935	2.3%	\$331
Food & Comm Serv Costs		<u>\$4,681,389</u>	<u>4.9%</u>	<u>\$703</u>
TOTALS		\$95,087,139	100.0%	\$14,288

Onalaska



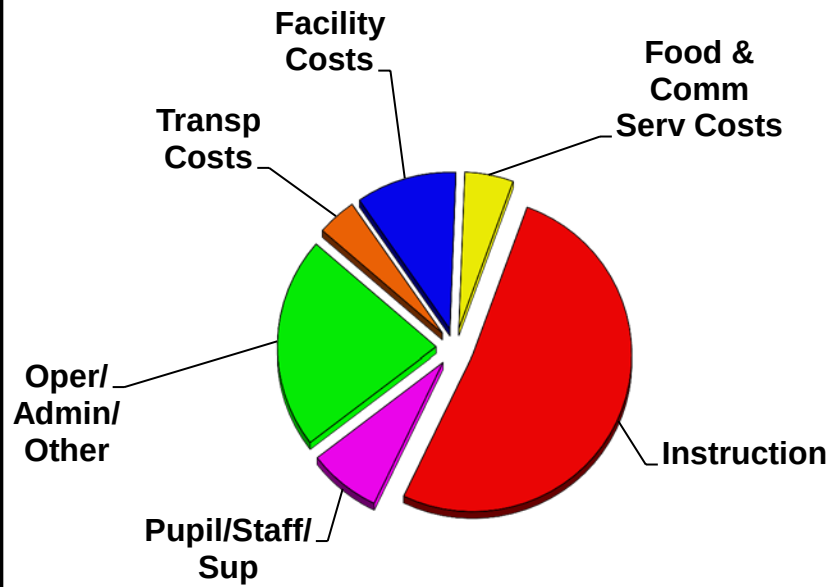
Membership	2,930	Total Cost	% of Total	Cost Per Memb
Instruction		\$19,221,044	57.5%	\$6,560
Pupil/Staff/Support		\$3,212,224	9.6%	\$1,096
Oper/Admin/Other		\$6,833,592	20.4%	\$2,332
Transportation Costs		\$921,693	2.8%	\$315
Facility Costs		\$1,986,155	5.9%	\$678
Food & Comm Serv Costs		<u>\$1,261,773</u>	<u>3.8%</u>	<u>\$431</u>
TOTALS		\$33,436,482	100.0%	\$11,412

Sparta Area



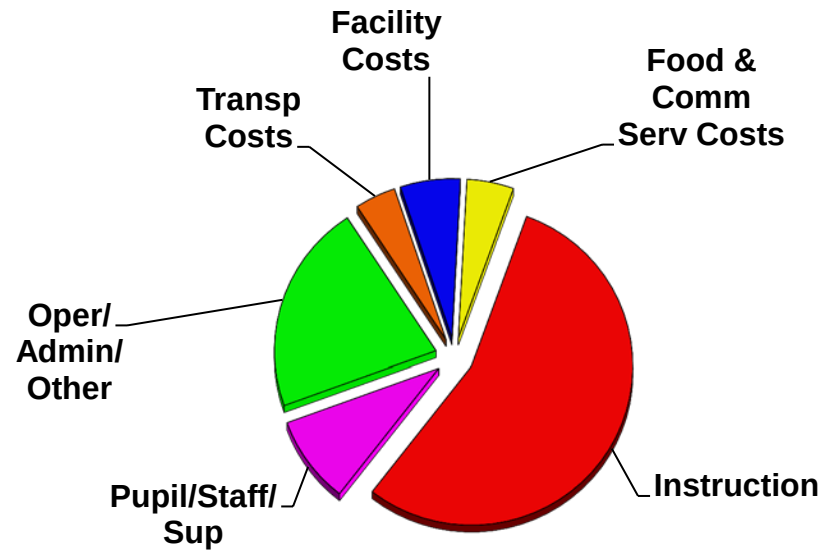
Membership	2,719	Total Cost	% of Total	Cost Per Memb
Instruction		\$17,627,851	54.5%	\$6,483
Pupil/Staff/Support		\$2,877,267	8.9%	\$1,058
Oper/Admin/Other		\$6,634,278	20.5%	\$2,440
Transportation Costs		\$1,428,796	4.4%	\$525
Facility Costs		\$2,192,070	6.8%	\$806
Food & Comm Serv Costs		<u>\$1,578,589</u>	<u>4.9%</u>	<u>\$581</u>
TOTALS		\$32,338,850	100.0%	\$11,894

West Salem



Membership	1,779	Total Cost	% of Total	Cost Per Memb
Instruction		\$10,543,858	51.6%	\$5,927
Pupil/Staff/Support		\$1,515,022	7.4%	\$852
Oper/Admin/Other		\$4,451,388	21.8%	\$2,502
Transportation Costs		\$818,807	4.0%	\$460
Facility Costs		\$2,091,979	10.2%	\$1,176
Food & Comm Serv Costs		<u>\$1,012,409</u>	<u>5.0%</u>	<u>\$569</u>
TOTALS		\$20,433,464	100.0%	\$11,486

STATE TOTALS



Membership	856,147	Total Cost	% of Total	Cost Per Memb
Instruction		\$5,809,172,583	55.0%	\$6,785
Pupil/Staff/Support		\$941,640,415	8.9%	\$1,100
Oper/Admin/Other		\$2,251,334,609	21.3%	\$2,630
Transportation Costs		\$432,692,724	4.1%	\$505
Facility Costs		\$634,985,420	6.0%	\$742
Food & Comm Serv Costs		<u>\$497,873,386</u>	<u>4.7%</u>	<u>\$582</u>
TOTALS		\$10,567,699,137	100.0%	\$12,343

Fund 73 Reporting

Annual Required Reporting as of June 30, 2014

Current Amount Invested in Trust:		\$399,486.63
Investment return earned since last Annual Meeting:		\$8,560.86
Total disbursements made since last Annual Meeting:		
	Revenues	\$1,591,540.69
	Expenses	\$1,506,979.85
	Difference	\$84,560.84

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

Powers of the Annual Meeting

120.08 School district meetings. Every elector of a common or union high school district is eligible to vote at an annual or special meeting of the school district.

[120.08\(1\)](#) (1) Annual meeting.

[120.08\(1\)\(a\)](#)(a) Common school districts shall hold an annual meeting on the 4th Monday in July at 8 p.m. and union high school districts shall hold an annual meeting on the 3rd Monday in July at 8 p.m. unless the electors at one annual meeting determine to thereafter hold the annual meeting on a different date or hour, or authorize the school board to establish a different date or hour. No annual meeting may be held before May 15 or after October 31. The first school district meeting in a common or union high school district created under s. [117.08](#), [117.09](#), or [117.27](#) shall be considered an annual meeting.

[120.08\(1\)\(b\)](#) (b) The place of the annual meeting shall be in a schoolhouse in the school district. If a schoolhouse which will accommodate the electors is not available, the place of the annual meeting shall be the nearest available place designated by the school board.

[120.08\(1\)\(c\)](#) (c) The school district clerk shall publish a class 2 notice, under ch. [985](#), of the time and place of the annual meeting, the last insertion to be not more than 8 days nor less than one day before the annual meeting. The school district clerk shall give like notice for any adjourned meeting, if the adjournment is for more than 30 days. No annual meeting shall be deemed illegal for want of notice.

[120.08\(2\)](#) (2) Special meeting.

[120.08\(2\)\(a\)](#)(a) Upon petition filed with the school district clerk signed by 3% of the electors residing in the school district or 100 electors, whichever is fewer, or upon the motion of the school board in a common or union high school district, a special meeting shall be called by the school district clerk or, in his or her absence, by the school district president or school district treasurer. If the petition includes a subject beyond the power of the special meeting to transact, the school district clerk shall reject such subject and so notify each elector signing the petition.

[120.08\(2\)\(b\)](#) (b) Notice of a special meeting shall be published as a class 2 notice, under ch. [985](#). The last insertion shall be not more than 8 days nor less than one day before the day of the special meeting. If no hour for the special meeting is fixed in the notice, it shall be held at 8 p.m.

[120.08\(2\)\(c\)](#) (c) A special meeting has the powers of the annual meeting. No more than 2 special meetings may be held between annual meetings to consider or act upon the same subject, except that in counties having a population of 500,000 or more no more than 4 such meetings may be held. No tax may be voted at a special meeting, unless notice thereof is included in the notice under par. (b). The amount of the tax proposed to be voted shall be set forth in the notice. The special meeting may vote a tax of a lesser amount than stated in the notice, but not a greater amount.

[120.08\(3\)](#) (3) Challenge. If a person attempting to vote at an annual or special meeting is challenged, the chairperson of the meeting shall state to the person challenged the qualifications necessary to vote at the meeting. If such person declares that he or she is eligible to vote and if such challenge is not withdrawn, the chairperson shall administer the following oath or affirmation to him or her: "You do solemnly swear (or affirm) that you are an actual resident of this school district and that you are qualified, according to law, to vote at this meeting". A person taking such oath or affirmation shall be permitted to vote, but if that person refuses to take such oath or affirmation that person may not vote.

120.08 History History: [1979 c. 164, 301](#); [1989 a. 114](#); [1993 a. 184](#); [1997 a. 87](#); [2001 a. 16](#).

[120.09](#) **120.09 Consideration of special subject.** If in a common or union high school district at least 60 days prior to the annual meeting a petition is filed with the school district clerk signed by 100 electors requesting that the annual meeting consider a special subject or item of business which is a proper subject or item for consideration at the annual meeting, the school district clerk shall incorporate a statement of the subject or item in the notice of the annual meeting. The school district clerk shall

prepare the proper ballot to permit voting on the subject or item at the annual meeting. If the petition includes a subject beyond the power of the annual meeting, the school district clerk shall reject that part of the petition which contains such subject and notify the proper person within 20 days of the school district clerk's receipt of the petition. The petition shall designate a person or a representative of an organization to be notified in case of its rejection.

120.09 History History: [1975 c. 138](#), [199](#).

[120.10](#) 120.10 Powers of annual meeting. The annual meeting of a common or union high school district may:

[120.10\(1\)](#) (1) Chairperson and clerk. Elect a chairperson and, in the absence of the school district clerk, elect a person to act as the clerk of the meeting.

[120.10\(2\)](#) (2) Adjournment. Adjourn from time to time.

[120.10\(3\)](#) (3) Salaries of school board members. Vote annual salaries for school board members or an amount for each school board meeting the member actually attends.

[120.10\(4\)](#) (4) Reimbursement of school board members. Authorize the payment of actual and necessary expenses of a school board member when traveling in the performance of duties and the reimbursement of a school board member for actual loss of earnings when duties require the school board member to be absent from regular employment.

[120.10\(5\)](#) (5) Building sites. Designate sites for school district buildings and provide for the erection of suitable buildings or for the lease of suitable buildings for a period not exceeding 20 years with annual rentals fixed by the lease.

[120.10\(5m\)](#) (5m) Real estate. Authorize the school board to acquire, by purchase or condemnation under ch. [32](#), real estate and structures and facilities appurtenant to such real estate necessary for school district purposes.

[120.10\(6\)](#) (6) Tax for sites, buildings and maintenance. Vote a tax to purchase or lease suitable sites for school buildings, to build, rent, lease or purchase and furnish, equip and maintain school district buildings. The tax may be spread over as many years as are required to pay any obligations approved or authorized at the annual meeting including rental payments due in future years under an authorized lease.

[120.10\(7\)](#) (7) Tax for transportation vehicles. Vote a tax to purchase, operate and maintain transportation vehicles and to purchase liability insurance for such vehicles, and to finance contracts for the use and services of such vehicles.

[120.10\(8\)](#) (8) Tax for operation. Vote a tax for the operation of the schools of the school district.

[120.10\(9\)](#) (9) Tax for debts. Vote a tax necessary to discharge any debts or liabilities of the school district.

[120.10\(10\)](#) (10) School debt service fund. Vote a tax to create a fund for the purpose of paying all current bonded indebtedness for capital expenditures. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose, except as provided by s. [67.11 \(1\)](#), or be transferred to any other fund except by authorization by a two-thirds majority vote of the total number of electors of the school district.

[120.10\(10m\)](#) (10m) School capital expansion fund. Vote a tax to create a fund for the purpose of financing all current and future capital expenditures related to buildings and sites. All money raised through taxation or otherwise collected pursuant to this subsection shall be deposited by the school district treasurer in a segregated fund. Such money shall not be used for any other purpose or be transferred to any other fund except by authorization by a majority vote of the electors present at a subsequent annual meeting and only if notice that the issue would be on the agenda was included in the notice of the subsequent annual meeting under s. [120.08 \(1\) \(c\)](#).

[120.10\(11\)](#) (11) Tax for recreation authority. Vote a tax for the purposes specified in s. [66.0123](#).

[120.10\(12\)](#) (12) Sale of property. Authorize the sale of any property belonging to and not needed by the school district. If a school site or other lands are to be abandoned which were acquired or are held upon condition that they revert to the prior owner when no longer used for school purposes, the school board shall sell any school buildings thereon or move them to another site within 8 months after the school buildings cease to be used for school purposes or the site ceases to be maintained as a school district playground or park.

[120.10\(14\)](#) (14) Legal proceedings. Direct and provide for the prosecution or defense of any action or proceedings in which the school district is interested.

[120.10\(15\)](#) (15) Textbooks. Authorize the school board to furnish textbooks under conditions prescribed by the annual meeting or by the school board. The authorization shall continue in effect until revoked by a subsequent annual meeting.

[120.10\(16\)](#) (16) School lunches. Direct the school board to furnish school lunches to the pupils of the school district and appropriate funds for that purpose.

[120.10\(19\)](#) (19) Consolidation of high schools. In a union high school district, vote to consolidate schools or to discontinue a school where more than one high school is operated by the school district.

120.10 History History: [1975 c. 39](#), [115](#), [199](#); [1977 c. 206](#); [1979 c. 301](#); [1981 c. 20](#); [1983 a. 207](#), [339](#); [1985 a. 29](#), [218](#); [1993 a. 184](#); [1999 a. 150](#) s. [672](#).

120.10 AnnotationAn action may be instituted and maintained by the school district board without specific approval of the district when management, control, and conservation of school district property requires speedy application for process. *Chilton Joint School Dist. No. 1 v. City of Chilton*, [78 Wis. 2d 52](#), [253 N.W.2d 879](#) (1977).

120.10 AnnotationThe power to convert an elementary school to another educational use is not granted by subs. (5) or (12). The school board has this power under s. 120.13 (1). *Waldeck v. Goedken*, [84 Wis. 2d 408](#), [267 N.W.2d 362](#) (1978).

120.10 AnnotationSub. (10) authorizes levying a tax for the purposes of current or future capital expenditures even without corresponding, existing bonded indebtedness. *Barth v. Monroe Board of Education*, [108 Wis. 2d 511](#), [322 N.W.2d 694](#) (Ct. App. 1982).

120.10 AnnotationNothing in sub. (6) limits a district from paying a building lease from a general fund raised by the levy of taxes under sub. (8) for school operations. *Deick v. Unified School District of Antigo*, [165 Wis. 2d 458](#), [477 N.W.2d 613](#) (1991).

120.10 AnnotationA common school district's authority under sub. (12) to lease surplus property is discussed. 67 Atty. Gen. 332.

[120.11](#) 120.11 School board meetings and reports.

[120.11\(1\)](#) (1) The school board in a common or union high school district shall hold a regular meeting at least once each month at a time and place determined by the school board and may hold special school board meetings under sub. (2). A majority of the school board members constitute a quorum at a regular or special school board meeting. The school district president shall preside at school board meetings. In the president's absence, the school district vice president shall preside or, in the case of a 3-member board, the school board may select another school board member to preside. The school district clerk shall record the minutes of school board meetings and, in his or her absence, the school board may select another school board member to act as the clerk of the meeting.

[120.11\(2\)](#) (2) A special school board meeting shall be held upon the written request of any school board member. The request shall be filed with the school district clerk or, in the clerk's absence, the school district president who shall notify in writing each school board member of the time and place of the special school board meeting at least 24 hours before the meeting. The notice shall be delivered to each school board member personally or shall be left at the usual place of abode of the school board member or shall be mailed by 1st class mail to the usual place of abode of the school board member so as to arrive at least 24 hours before the special school board meeting. A special school board meeting may be

held without prior notice, if all school board members are present and consent, or if every school board member consents in writing even though he or she does not attend.

[120.11\(3\)](#) (3) Before the annual meeting, the school board shall meet to examine the accounts of the school district treasurer and to prepare a full, itemized written report which shall be presented and read at the annual meeting. The report shall state all receipts and expenditures of the school district since the last annual meeting, the current cash balance of the school district, the amount of the deficit and the bills payable of the school district, the amount necessary to be raised by taxation for the support of the schools of the school district for the ensuing year and the amount required to pay the interest and principal of any debt due during the ensuing year. The report also shall include the budget summary required under s. [65.90](#). If a school board has established a trust described in s. [66.0603 \(1m\) \(b\) 3.](#), the report shall also state the amount in the trust, the investment return earned by the trust since the last annual meeting, the total of disbursements made from the trust since the last annual meeting, and the name of the investment manager if investment authority has been delegated under s. [66.0603 \(3\) \(b\).](#) The school district clerk shall copy the report, with the action taken thereon, and all other proceedings of the annual meeting in full in the school district record book.

[120.11\(4\)](#) (4) The proceedings of a school board meeting shall be published within 45 days after the meeting as a class 1 notice, under ch. [985](#), in a newspaper published in the school district, if any, or publicized by school district-wide distribution prepared and directed by the school board and paid out of school funds. If there is no newspaper published in the school district, the proceedings shall be posted or published as the school board directs. For the purpose of publication, the proceedings shall include the substance of every official action taken by the school board at the meeting and a statement of receipts and expenditures in the aggregate. The school board shall make a detailed record of all receipts and expenditures available to the public for inspection at each school board meeting and upon request.

120.11 History History: [1979 c. 141, 173](#); [1983 a. 27, 339](#); [2005 a. 99](#).