TOMAH AREA SCHOOL DISTRICT

ANNUAL REPORT

TOMAH HIGH SCHOOL CAFETERIA

August 26, 2013

Budget Meeting: 7:30 p.m.

Annual Meeting: 8:00 p.m.

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ELECTORS OF THE TOMAH AREA SCHOOL DISTRICT:

The 2013-2014 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**
Judy Deming	**Director**
Katherine Moseley	**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 26, 2013, 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
2. Review of Proposed 2013-2014 Budget
3. Adjournment

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

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AGENDA

ANNUAL SCHOOL DISTRICT MEETING
Monday, August 26, 2013, at 8:00 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 2012 Annual Meeting
4. Treasurer's Report: 2012-13 Fiscal Year
5. Fund 73 Reporting
6. Authorize Sale of School Property
   A. Authorization of Easement on School Forest 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. 2014-15 Budget Preview
    C. Communication with the Public
11. Levy a School Tax for the Ensuing Year
12. Set Next Annual Meeting Date
13. Adjournment

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

TOMAH AREA SCHOOL DISTRICT

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129 West Clifton Street
Tomah, WI 54660-2507

ANNUAL BUDGET HEARING
Monday, August 13, 2012, 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 at 7:32 p.m. on Monday, August 13, 2012.

1. **Call Meeting to Order**
   The Annual Budget Meeting of the Tomah Area School District was called to order by President McMullen at 7:32 p.m. on Monday, August 13, 2012.
2. **Review of Proposed 2012-2013 Budget**
   Business Manager Greg Gaarder reviewed the proposed 2012-2013 budget, which was presented by the Board of Education. Copies of the budget/annual report were available for those in attendance.
3. **Adjournment**
   A motion was made by Deb Buswell and seconded by Judy Deming to adjourn the meeting. The motion carried. The meeting adjourned at 8:06 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 13, 2012, 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 at 8:07 p.m. on Monday, August 13, 2012.

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 8:07 p.m. Mr. McMullen introduced all the Board members 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; 3) Under Communication with the Public, please state your name and where you are from; 4) If you speak, please be succinct.
2. **Elect a Chairperson**
   Mr. McMullen asked for nominations for a chairperson to preside over the meeting. A motion was made by Scott Hurd and seconded by Barb Sullivan to nominate John McMullen. There were no other nominations. The motion carried on a hand vote.
3. **Approval of Minutes of 2011 Annual Meeting**
   Mr. McMullen assumed the chair. He informed the electorate that it is not legally required to read the minutes of the last annual meeting since they are printed in the Annual Report. A motion was made by Barb Sullivan and seconded by Paul Skofronick to approve the minutes. The motion carried on a hand vote.
4. **Treasurer's Report: 2011-12 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 Deb Buswell and seconded by Pam Buchda 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 $1,469,487.12, expenses $1,393,973.09, and investment return of $5,514.03. The current amount invested in the trust is $244,495.16. 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 Jeff Moody and seconded by Curt Reavis to authorize the sale of surplus school property. The motion carried on a hand vote.
7. **Vote on Furnishing School Meals**
   A motion was made by Scott Hurd 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 Barb Sullivan and seconded by Don Wagner 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 Bob Kersten and seconded by Don Wagner to continue Board Members' salaries at $2,500 per year. The motion carried on a hand vote.
10. **Old Business**
    A. **Review Dates of Annual Meetings Held by Other CESA #4 School Districts**

A spreadsheet of the annual meeting dates for twenty-one (21) other schools in our area was reviewed. It was recommended by Mr. Gaarder that the annual meeting be moved to the last Monday in August.

11. New Business

A. Update on District Building and Maintenance Projects

A listing of key maintenance projects was available.

B. Communication with the Public

Ms. Barb Sullivan shared her knowledge of the new school report cards which will be rolled out in October. She asked the Board and community members to recognize there is more to providing an education to students than just four (4) pieces of data: WKCE scores, absenteeism, ACT scores, and graduation rate. Mr. Don Wagner asked if a review of the school board meetings would be aired on the Hagen Sports Network this year as he believed they were of value. Mrs. Zahrte shared that the high school video production class under the supervision of Mr. Brian Kibby would be taping such a review and meetings would be aired on the PEG channel (public access- channel 95) beginning in September.

12. Levy a School Tax for the Ensuing Year

A motion was made by Scott Hurd and seconded by Jeff Moody to set the levy at $11,582,423.00 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.

13. Set Next Annual Meeting Date

A motion was made by Pam Buchda and seconded by Deb Buswell to move the Annual Meeting to the last Monday in August--August 26, 2013, at 8:00 p.m. The motion carried on a hand vote.

14. Adjournment

A motion was made by Judy Deming and seconded by Don Wagner to adjourn the Annual Meeting. The motion carried on a hand vote. The meeting adjourned at 8:55 p.m.

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

TOMAH AREA SCHOOL DISTRICT
TREASURER'S REPORT - 2012-2013

GENERAL FUND - 10

Revenues & Other Financing Sources		Expenditures & Other Financing Uses	
Operating Transfer In	$ -		
Local Sources	$ 10,301,777.41		
Inter-District	$ 260,024.51	Instruction	$ 16,829,242.67
Intermediate	$ -	Support	$ 10,542,741.46
State	$ 18,701,067.17	Interfund Transfer to Fund 27	$ 2,618,912.61
Federal	$ 1,171,116.09	Interfund Transfer to Fund 50	$ 60,694.72
Other	$ 246,576.67	Non-Program Transactions	$ 596,583.03
TOTAL	$ 30,680,561.85	TOTAL	$ 30,648,174.49

Restricted Fund Balance	$ 231,029.24
Unassigned Fund Balance	$ 4,064,208.50
Beginning Equity Fund Balance	$ 4,295,237.74
Change in Fund Balance	
Restricted Fund Balance	$ 1,038.64
Unassigned Fund Balance	$ 31,348.72
Net Change in Fund Balance	$ 32,387.36
Restricted Fund Balance	$ 232,067.88
Unassigned Fund Balance	$ 4,095,557.22
Ending Equity Fund Balance	$ 4,327,625.10

EXPENDABLE AND NON EXPENDABLE GIFTS - 21

TOTAL REVENUES & OTHER FINANCING SOURCES.....	$ 72,356.24
TOTAL EXPENDITURES & OTHER FINANCING USES.....	$ 73,516.64
*Beginning Fund Balance	$ 77,977.13
Difference	$ (1,160.40)
*Ending Fund Balance	$ 76,816.73

SPECIAL EDUCATION - 27

TOTAL REVENUES & OTHER FINANCING SOURCES.....	$ 4,511,920.01

Expenditures & Other Financing Uses	
Instruction	$ 3,189,140.78
Support	$ 1,100,752.39
Non Program Transactions	$ 222,026.84

TOTAL EXPENDITURES & OTHER FINANCING USES.....	$ 4,511,920.01
*Beginning Fund Balance	$ -
Difference	$ -
*Ending Fund Balance	$ -

NATIVE AMERICAN - 29

TOTAL REVENUES & OTHER FINANCING SOURCES.....	$	24,416.00
TOTAL EXPENDITURES & OTHER FINANCING USES.....	$	24,416.00

*Beginning Fund Balance	$	(0.32)
Difference	$	-
*Ending Fund Balance	$	(0.32)

DEBT SERVICE FUND - 30

TOTAL REVENUES & OTHER FINANCING SOURCES.....	$	1,459,465.74
TOTAL EXPENDITURES & OTHER FINANCING USES.....	$	1,479,582.50

*Beginning Fund Balance	$	401,613.08
Difference	$	(20,116.76)
*Ending Fund Balance	$	381,496.32

CAPITAL PROJECTS FUND - 45

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

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

FOOD SERVICE FUND - 50

TOTAL REVENUES & OTHER FINANCING SOURCES.....	$	1,678,324.91
TOTAL EXPENDITURES & OTHER FINANCING USES.....	$	1,824,415.47

*Beginning Fund Balance	$	146,090.56
Difference	$	(146,090.56)
*Ending Fund Balance	$	-

EXPENDABLE & NON-EXPENDABLE TRUSTS - FUND 72

TOTAL REVENUES & OTHER FINANCING SOURCES.....		$ 21,959.85
TOTAL EXPENDITURES & OTHER FINANCING USES.....		$ 16,250.00
*Beginning Fund Balance	$ 108,555.69	
Difference	$ 5,709.85	
*Ending Fund Balance	$ 114,265.54	

EMPLOYEE TRUST FUND - FUND 73

TOTAL REVENUES & OTHER FINANCING SOURCES.....		$ 1,332,524.78
TOTAL EXPENDITURES & OTHER FINANCING USES.....		$ 1,262,094.17
*Beginning Fund Balance	$ 244,495.16	
Difference	$ 70,430.61	
*Ending Fund Balance	$ 314,925.77	

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

Recommended Format for Budget Adoption

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

New Fund Balance Classifications

Effective July 1, 2010, The Government Accounting Standards Board, issued GASB 54 *Fund Balance Governmental Reporting and Fund Type Definitions,* which requires districts to classify fund balances into the following specifically defined classifications.

**Data will pre-fill (yellow shaded tabs) when a district is selected from the drop-down menu on the "Budget Adoption Format" tab in this workbool*

BUDGET ADOPTION 2013-2014			
GENERAL FUND (FUND 10)	**Audited 2011-2012**	**Unaudited 2012-2013**	**Budget 2013-2014**
Beginning Fund Balance (Account 930 000)	4,284,434.01	**4,295,237.74**	**4,327,625.10**
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	231,029.24	1,038.64	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	4,064,208.50	31,348.72	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**4,295,237.74**	**4,327,625.10**	**4,327,625.21**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources 210 Taxes	9,659,622.67	10,146,925.09	10,340,858.00
240 Payments for Services	50,661.50	41,547.43	46,000.00
260 Non-Capital Sales	38,654.57	30,336.75	33,200.00
270 School Activity Income	72,609.90	59,539.20	54,305.00
280 Interest on Investments	2,438.03	2,722.83	3,000.00
290 Other Revenue, Local Sources	27,464.01	20,706.11	6,300.00
Subtotal Local Sources	**9,851,450.68**	**10,301,777.41**	**10,483,663.00**
Other School Districts Within Wisconsin 310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	198,120.93	260,024.51	296,470.00
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	**198,120.93**	**260,024.51**	**296,470.00**
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	928.36	0.00	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	**928.36**	**0.00**	**2,000.00**
State Sources 610 State Aid -- Categorical	251,629.59	397,076.00	453,329.00
620 State Aid -- General	18,495,256.00	18,213,312.00	18,081,140.00
630 DPI Special Project Grants	12,483.62	9,518.89	5,000.00
640 Payments for Services	8,325.00	24,199.00	23,902.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00		0.00
660 Other State Revenue Through Local Units	10,081.79	10,694.28	5,000.00
690 Other Revenue	49,133.00	46,267.00	47,968.00
Subtotal State Sources	**18,826,909.00**	**18,701,067.17**	**18,616,339.00**

Federal Sources 710 Transit of Aids	33,496.00	30,184.00	15,165.00
720 Impact Aid	179,261.09	172,629.73	170,000.00
730 DPI Special Project Grants	178,875.51	139,768.59	151,002.00
750 IASA Grants	757,619.01	744,333.77	791,891.00
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	682,210.00	84,200.00	84,200.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**1,831,461.61**	**1,171,116.09**	**1,212,258.00**
Other Financing Sources 850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	13,317.00	20,905.50	7,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	**13,317.00**	**20,905.50**	**7,000.00**
Other Revenues 960 Adjustments	12,008.64	30,427.54	15,000.00
970 Refund of Disbursement	211,324.03	175,624.03	137,207.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	22,755.25	19,619.60	20,000.00
Subtotal Other Revenues	**246,087.92**	**225,671.17**	**172,207.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**30,968,275.50**	**30,680,561.85**	**30,789,937.00**
EXPENDITURES & OTHER FINANCING USES			
Instruction 110 000 Undifferentiated Curriculum	7,275,209.52	7,004,575.55	6,670,563.47
120 000 Regular Curriculum	7,524,681.32	7,365,226.02	7,193,396.67
130 000 Vocational Curriculum	998,509.56	1,015,665.59	905,231.50
140 000 Physical Curriculum	881,144.47	908,164.96	887,664.26
160 000 Co-Curricular Activities	469,359.38	440,477.72	481,554.00
170 000 Other Special Needs	88,834.32	95,132.83	94,511.45
Subtotal Instruction	**17,237,738.57**	**16,829,242.67**	**16,232,921.35**
Support Sources 210 000 Pupil Services	782,669.37	756,546.93	724,794.96
220 000 Instructional Staff Services	1,109,304.92	1,068,969.74	1,035,731.67
230 000 General Administration	331,166.54	323,998.05	328,500.00
240 000 School Building Administration	1,276,725.89	1,381,865.95	1,335,642.49
250 000 Business Administration	6,251,649.37	5,974,150.12	5,528,913.73
260 000 Central Services	460,423.88	499,738.02	493,354.00
270 000 Insurance & Judgments	286,604.44	285,039.13	336,649.00
280 000 Debt Services	5,671.87	6,392.58	10,000.00
290 000 Other Support Services	152,167.19	246,040.94	1,507,940.00
Subtotal Support Sources	**10,656,383.47**	**10,542,741.46**	**11,301,525.85**
Non-Program Transactions 410 000 Inter-fund Transfers	2,508,482.04	2,679,607.33	2,563,125.93
430 000 Instructional Service Payments	551,521.86	595,247.49	689,863.76
490 000 Other Non-Program Transactions	3,345.83	1,335.54	2,500.00
Subtotal Non-Program Transactions	**3,063,349.73**	**3,276,190.36**	**3,255,489.69**
TOTAL EXPENDITURES & OTHER FINANCING USES	**30,957,471.77**	**30,648,174.49**	**30,789,936.89**

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
900 000 Beginning Fund Balance	75,572.00	77,977.45	76,817.05
900 000 Ending Fund Balance	**77,977.45**	**76,817.05**	**76,817.05**
TOTAL REVENUES & OTHER FINANCING SOURCES	**4,548,698.91**	**4,608,692.25**	**4,308,732.00**
100 000 Instruction	3,183,600.28	3,239,193.76	3,049,876.21
200 000 Support Services	1,171,697.39	1,148,632.05	1,058,329.99
400 000 Non-Program Transactions	190,995.79	222,026.84	200,525.80
TOTAL EXPENDITURES & OTHER FINANCING USES	**4,546,293.46**	**4,609,852.65**	**4,308,732.00**

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
900 000 Beginning Fund Balance	419,000.67	401,613.08	381,496.32
900 000 ENDING FUND BALANCES	**401,613.08**	**381,496.32**	**356,746.32**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1,462,119.91**	**1,459,465.74**	**1,457,695.00**
281 000 Long-Term Capital Debt	1,279,425.00	1,283,625.00	1,286,025.00
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	200,082.50	195,957.50	196,420.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**1,479,507.50**	**1,479,582.50**	**1,482,445.00**
842 000 INDEBTEDNESS, END OF YEAR	**6,180,000.00**	**4,950,000.00**	**3,670,000.00**

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
900 000 Beginning Fund Balance	23.56	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	23.56	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**23.56**	**0.00**	**0.00**

FOOD SERVICE FUND (FUND 50)	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
900 000 Beginning Fund Balance	113,781.13	146,090.56	(0.00)
900 000 ENDING FUND BALANCE	**146,090.56**	**(0.00)**	**(0.00)**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1,609,871.06**	**1,678,324.91**	**1,681,716.00**
200 000 Support Services	1,577,561.63	1,824,415.47	1,681,716.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**1,577,561.63**	**1,824,415.47**	**1,681,716.00**

COMMUNITY SERVICE FUND (FUND 80)	Audited 2011-2012	Unaudited 2012-2013	Budget 2013-2014
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 2011-2012	Unaudited 2012-2013	Budget 2013-2014
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	Interest	$ 14,700.00		
			$ 735,000		$ 29,400.00	$	764,400.00
G.O. Refunding Bonds, Series 2007C							
	2013	Principal		Interest	$ 73,312.50		
	2014	Principal	$ 375,000	Interest	$ 139,125.00		
	2015	Principal	$ 390,000	Interest	$ 123,825.00		
	2016	Principal	$ 405,000	Interest	$ 107,418.75		
	2017	Principal	$ 425,000	Interest	$ 89,781.25		
	2018	Principal	$ 445,000	Interest	$ 71,293.75		
	2019	Principal	$ 465,000	Interest	$ 51,956.25		
	2020	Principal	$ 485,000	Interest	$ 31,768.75		
	2021	Principal	$ 505,000	Interest	$ 10,731.25		
			$ 3,495,000		$ 699,212.50	$	4,194,212.50
Gen Obligation Refunding Bonds 6/22/2009							
	2013	Principal		Interest	$ 13,210.00		
	2014	Principal	$ 170,000	Interest	$ 23,870.00		
	2015	Principal	$ 175,000	Interest	$ 18,257.50		
	2016	Principal	$ 185,000	Interest	$ 11,587.50		
	2017	Principal	$ 190,000	Interest	$ 3,990.00		
			$ 720,000		$ 70,915.00	$	790,915.00
SUB TOTAL		PRINCIPAL	$ 4,950,000	INTEREST	$ 799,527.50		

TOTAL DISTRICT INDEBTEDNESS $ 5,749,527.50

2013-2014 Levy Summary

	10/25/2012	7/15/2013	Difference
2013-2014 Local Property Tax Fund 10 Levy	**$ 10,114,411.25**	**$ 10,306,858.00**	**$ 192,446.75**
2013-2014 Fund 38 Levy	**$ 193,688.75**	**$ 193,870.00**	**$ 181.25**
2013-2014 Fund 10-38-41-80 Levy	**$ 10,308,100.00**	**$ 10,500,728.00**	**$ 192,628.00**
2013-2014 Local Property Tax Fund 39 Levy	**$ 1,262,325.00**	**$ 1,263,826.00**	**$ 1,501.00**
2013-2014 Total Local Prop. Tax Levy(Funds 10&38&39)	**$ 11,570,425.00**	**$ 11,764,554.00**	**$ 194,129.00**
Previous Year Local Property Tax Fund 10 Levy Comparision	$ 9,625,190	$ 10,114,411	$ 489,221
Previous Year Local Property Tax Fund 38 & 39 Levy Comparison	$ 1,457,045	$ 1,456,014	$ (1,031)
Previous Year Total Local Property Tax Levy Comparision	$ 11,082,235	$ 11,570,425	$ 488,190
2013-2014 Property Tax Levy Increase/Decrease	**$ 488,190**	**$ 194,129**	**$ (294,061)**
2013-2014 Property Tax Levy Percent Increase/Decrease	**4.41%**	**1.68%**	**-2.73%**
Equalized Valuation/Mill Rate			
2013-2014 Equalized Valuation	**$ 1,315,873,061**	**$ 1,315,873,061**	**$ -**
2013-2014 Mill Rate	**0.00879296**	**0.00894049**	**0.00014753**
2012-2013 Certified Equalized Valuation	$ 1,319,306,142	$ 1,315,873,061	
2012-2013 Actual Mill Rate	0.00840005	0.00879296	
Difference in Equalized Valuation	$ (3,433,081)	$ -	
% Increase in Equalized Valuation	-0.26%	0.00%	
Tax Impact on Property			
2013-2014 Projected Taxes on $100,000	$ 879.30	$ 894.05	$ 14.75
2012-2013	$ 840.00	$ 879.30	$ 39.30
Difference in Taxes	**$ 39.30**	**$ 14.75**	**$ (24.54)**
Percent Difference	4.68%	1.68%	-3.00%
Monthly Increase	$ 3.28	$ 1.23	$ (2.05)

DISTRICT: Tomah Area 5747

DATA AS OF 7/1/2013

Line 1 Amount May Not Exceed Line 9 minus Line 7B of Final 12-13 Revenue Limit

2012-13 General Aid Certification (12-13 Line 12A, src 621)	+	18,213,312
2012-13 Computer Aid Received (12-13 Line 17, Src 691)	+	37,342
2012-13 Hi Pov Aid (12-13 Line 12B, src 628)	+	0
2012-13 Fnd 10 Levy Cert (12-13 Line **18**, Src 211)	+	10,114,411
2012-13 Fnd 38 Levy Cert (12-13 Line 14B, Src 210)	+	193,689
2012-13 Fnd 41 Levy Cert (12-13 Line 14C, Src 210)	+	0
2012-13 Aid Penalty for Over Levy (12-13 FINAL Rev Limit Worksheet)	-	0
2012-13 Penalty for Unspent Energy Exemption (12-13 FINAL Rev Limit Wo	-	0
2012-13 Total Levy for All Levied Non-Recurring Exemptions*	-	173,582
NET 2012-13 Base Revenue (LINE 1)	=	**28,385,172**

*For 12-13 Non-Recurring Exemptions Levy Amount, enter actual amount **for which district levied**; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes)

September & Summer FTE Membership Averages

Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

Line 2: Base Avg:(10+.4ss)+(11+.4ss)+(12+.4ss) / 3 = **3,129**

	2010	2011	2012
Summer fte:	102	94	111
% (40,40,40)	41	38	44
Sept fte:	3,138	3,060	3,065
Total fte	3,179	3,098	3,109

Line 6: Curr Avg:(11+.4ss)+(12+.4ss)+(13+.4ss) / 3 = **3,105**

	2011	2012	2013
Summer fte:	94	111	111
% (40,40,40)	38	44	44
Sept fte:	3,060	3,065	3,065
Total fte	3,098	3,109	3,109

Line 10B: Declining Enrollment Exemption =	**219,519**
Average FTE Loss (**Line 2 - Line 6,** if > 0)	24
X 1.00 =	24
X (Line 5, Maximum 2013-2014 Revenue per Memb) =	9,146.64
Non-Recurring Exemption Amount:	219,519

Line 17: State Aid for Exempt Computers =	**37,968**
Line 17 = A X (Line 16 / C) *(to 8 decimals)*	(Rounds to Dollar)

2013 Property Values (estimate until Oct '13 values are availa

A. 2013 Exempt Computer Property Valuation	**Required**	+	4,246,800
B. 2013 TIF-Out Tax Apportionment Equalized Valuation		+	1,315,873,061
C. 2013 TIF-Out Value plus Exempt Computers (A + B)		=	1,320,119,861

Computer aid replaces a portion of proposed Fund 10 Levy

CELL COLOR KEY: Auto-Calc | DPI Data | District Enters

2013-2014 Revenue Limit Worksheet - 7-12-13

1.	2012-13 Base Revenue (Funds 10, 38, 41)	(from left)	28,385,172
2.	Base Sept Membership Avg (10+.4ss, 11+.4ss, 12+.4ss/3)	(from left)	3,129
3.	2012-13 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	9,071.64
4.	2013-14 Per Member Change (A+B)		75.00
	A. Allowed Per Pupil Change (+$0.00/Member)	75.00	
	B. Low Rev Incr ((**9,100** - (3 + 4A))-4C) **Not < 0**	0	
	C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5.	2013-14 Maximum Revenue / Memb (Ln 3 + Ln 4)		9,146.64
6.	Current Membership Avg (11+.4ss, 12+.4ss, 13+.4ss/3)	(from left)	3,105
7.	2013-14 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	28,400,317
	A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	28,400,317	
	B. Hold Harm Non-Recurr Exemption	0	
8.	Total Recurring Exemptions (A+B+C+D+E+F)	(rounded)	0
	A. Prior Year Carryover	0	
	B. Transfer of Service (if negative, include sign)	0	
	C. Transfer of Territory (if negative, include sign)	0	
	D. Federal Impact Aid Loss (2011-12 to 2012-13)	0	
	E. Recurring Referenda to Exceed (If 2013-14 is first year)	0	<<Enter if not pre-fille
9.	2013-14 Limit with Recurring Exemptions (Ln 7 + Ln 8)		28,400,317
10.	Total 2013-14 Non-Recurring Exemptions (A+B+C+D)		219,519
	A. Non-Recurring Referenda to Exceed 2013-14 Limit	0	<<Enter if not pre-fille
	B. Declining Enrollment Exemption for 2013-14 (from left)	219,519	
	C. Energy Efficiency Exemption for 2013-14	0	<<Enter if not pre-fille
	D. Adjustment for Refunded or Rescinded Taxes for 2013-14	0	
	E. Prior Year Open Enrollment (uncounted pupils)	0	
11.	2013-14 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		28,619,836
12.	Total Aid to be Used in Computation (12A + 12B)		18,081,140
	A. 2013-14 - July 1st Estimate of General Aid	18,081,140	
	B. State Aid to High Poverty Districts (not all dists)	0	
	REMEMBER TO WAIT FOR THE OCT 15th AID CERT BEFORE SETTING THE 2013-14 LEVY		
13.	**Allowable Limited Revenue:** (Line 11 - Line 12)		**10,538,696**
	(10, 38, 41 Levies + Src 691. Src 691 is DOR Computer Aid.)		
14.	**Total Limited Revenue To Be Used** (A+B+C)	**Not >line 13**	10,538,696
	Entries Required Below: Amnts Needed by Purpose and Fund:		
	A. Gen Operations: Fnd 10 including Src 211 & Src 691	10,344,826	Proposed Fund 10
	B. Non-Referendum Debt (inside limit) Fnd 38 Src 210	193,870	(to Budget Rpt)
	C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 210		(to Budget Rpt)
15.	Total Revenue from Other Levies	(A+B+C+D):	1,263,826
	A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)	1,263,826	
	B. Community Services (Fnd 80 Src 210)		(to Budget Rpt)
	C. Prior Year Levy Chargeback (Src 212)		(to Budget Rpt)
	D. Other Levy Revenue - Milwaukee & Kenosha Only		(to Budget Rpt)
16.	Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)	10,500,728	11,802,522
17.	Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	(to Budget Rpt)	37,968
18.	**Fnd 10 Src 211 (Ln 14A-Ln 17), 2013-14 Budget**		**10,306,858**
	Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
19.	**Total Fall, 2014 All Fund Tax Levy** (14B + 14C + 15 + 18)		**11,764,554**
	Line 19 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00894049
20.	Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)		1,457,696

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

Revenue Limit Explanation and Example

Revenue Limits

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

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

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

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

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

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

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

Step four is the final step in determining the revenue limit. To find the 1998-99 revenue limit, multiply the maximum allowable revenue per member ($7,208.88 as determined in step three) by the new three-year average (550 as determined in step two). **The total amount of revenue allowed in 1998-99 in this fictitious district is $3,964,884 ($7,208.88 x 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 1ST ESTIMATE OF 2013-14 GENERAL AID
USING 2012-13 MEMBERSHIP, 2012-13 BUDGET DATA & 2012 EQUALIZED (MAY 2013 CERT) VALUES

Tomah Area 5747

GUARANTEES FOR FINAL ELIGIBILITY:	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,049,683	3,149,049	1,574,524
TERTIARY (G11)	536,510	1,609,530	804,765

	PART A: 2012-13 AUDITED MEMBERSHIP			**FTE**
A1	3RD FRI SEPT 12 MEMBERSHIP* (include Youth Challenge)			3,066.00
A2	2ND FRI JAN 13 MEMBERSHIP* (include Youth Challenge)			3,037.00
A3	TOTAL (A1 + A2)			6,103.00
A4	AVERAGE (A3/2) (ROUNDED)			3,052.00
A5	SUMMER 12 FTE EQUIVALENT*			111.00
A6	FOSTER GROUP + PARTTIME FTE EQUIVALENT			0.00
A7	AID MEMBERSHIP (A4 + A5 + A6) [higher of A1 or A2, + A5 + A6 for Milwaukee]			3,163.00
	* Ch 220 Resident Inter FTE counts only 75%.			
	PART B: 2012-13 GENERAL FUND DEDUCTIBLE RECEIPTS - BUDGET DATA			
B1	TOTAL REVENUE & TRNSF IN	10R 000000 000	+	30,734,135.25
B2	PROP TAX + COMPUTER AID	10R 210 + 691	-	10,185,753.25
B3	GENERAL STATE AID	10R 000000 620 + 718	-	18,213,736.00
B4	NON-DED IMPACT AID	(DPI ESTIMATE)	-	18,207.00
B5	REORG SETTLEMENT	10R 000000 850	-	0.00
B6	LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7	LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8	PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9	DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	2,316,439.00
	PART C: 2012-13 NET COST OF GENERAL FUND - BUDGET DATA			
C1	TOTAL GF EXPENDITURES	10E 000000 000	+	30,684,135.25
C2	DEBT SRVC TRANSFER	10E 411000 838+839	-	0.00
C3	REORG SETTLEMENT	10E 491000 950	-	0.00
C4	REFUND PRIOR YEAR REV	10E 492000 972	-	2,924.00
C5	GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	30,731,211.25
C6	DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	2,316,439.00
C7	OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8	NET COST GENERAL FUND	(NOT LESS THAN 0)	=	28,414,772.25
	PART D: 2012-13 NET COST OF DEBT SERVICE FUNDS - PI-1506 AC			
D1	TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	1,456,013.75
D2	TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3	PROPERTY TAXES	38R + 39R 210	-	1,456,013.75
D4	PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5	NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6	DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	0.00
D7	TOTAL EXPENDITURES	38E + 39E 000	+	1,479,582.50
D8	AIDABLE FUND 41 EXP	(DPI ESTIMATE)	+	0.00
D9	REFINANCING	38E + 39E 282000	-	0.00
D10	OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11	NET COST DEBT SERVICE FUNDS		=	1,479,582.50
	PART E: 2012-13 SHARED COST - BUDGET DATA			
	SHARED COST PER MEMBER =	$9,451		
E1	NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	29,894,354.75
E2	COSTS OF LAWSUIT AND/OR INDIGENT TRANSPORTATION		-	0.00
E3	IMPACT AID NON-DEDUCTIBLE		-	0.00
E4	TOTAL SHARED COST FOR EQUALIZATION AID		=	29,894,354.75

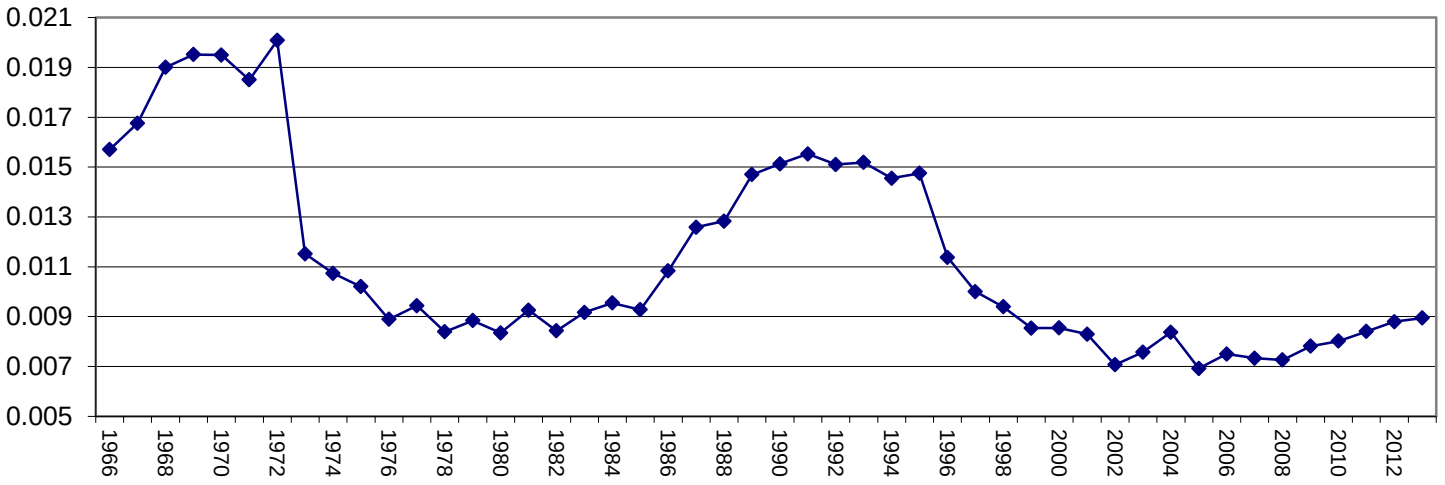
			JULY 2013
	PART E: 2012-13 SHARED COST - CONTINUED	E5 =	29,894,354.75
E6	PRIMARY COST CEILING PER MEMBER		1,000
E7	PRIMARY CEILING (A7 * E6)		3,163,000
E8	PRIMARY SHARED COST (LESSER OF E5 OR E7)		3,163,000.00
E9	SECONDARY COST CEILING PER MEMBER		9,261
E10	SECONDARY CEILING (A7 * E9)		29,292,543
E11	SECONDARY SHARED COST ((LESSER OF E5 OR E10) - E8)		26,129,543.00
E12	TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)		601,811.75
	PART F: EQUALIZED PROPERTY VALUE		
F1	2012 EQUALIZED VALUE (MAY 13 CERT) + EXEMPT COMPUTER VALUE		1,320,119,861
	VALUE PER MEMBER =	417,363	
	PART G: 2013-14 EQUAL AID BY TIER: BUDGET DATA		
G1	PRIMARY GUARANTEED VALUE PER MEMBER		1,930,000
G2	PRIMARY GUARANTEED VALUATION (A7 * G1)		6,104,590,000
G3	PRIMARY REQUIRED RATE (E8 / G2)		0.00051813
G4	PRIMARY NET GUARANTEED VALUE (G2 - F1)		4,784,470,139
G5	PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)		2,478,977.51
G6	SECONDARY GUARANTEED VALUE PER MEMB		1,049,683
G7	SECONDARY GUARANTEED VALUATION (A7 * G6)		3,320,147,329
G8	SECONDARY REQUIRED RATE (E11 / G7)		0.00787000
G9	SECONDARY NET GUARANTEED VALUE (G7 - F1)		2,000,027,468
G10	SECONDARY EQUALIZATION AID (G8 * G9)		15,740,216.17
G11	TERTIARY GUARANTEED VALUE PER MEMB		536,510
G12	TERTIARY GUARANTEED VALUATION (A7 * G11)		1,696,981,130
G13	TERTIARY REQUIRED RATE (E12 / G12)		0.00035464
G14	TERTIARY NET GUARANTEED VALUE (G12 - F1)		376,861,269
G15	TERTIARY EQUALIZATION AID (G13 * G14)		133,650.08
	PART H: 2013-14 JULY 1 ESTIMATE OF EQUALIZATION AID		
H1	2013-14 EQUALIZATION AID ELIGIBILITY (G5+G10+G15) NOT< 0		18,352,844.00
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 * -0.1478547)		-271,356.00
H4	2012-13 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID		-353.00
H5	PRIOR YEAR (2012-13) DATA ERROR ADJUSTMENT		0
H6	2013-14 EQUALIZATION AID - JULY 1 ESTIMATE (ROUND) (H1+H2+H3+H4+H5)		18,081,135
	***** PART I: 2013-14 JULY 1 ESTIMATE OF GENERAL AID *****		
I1	2013-14 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 * -0.1478547)		0.00
I2 C.	2012-13 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID		0.00
I3	2013-14 SPEC ADJ AID and/or CHAP 220 JULY 1 AID ESTIMATE (ROUND) (I1+I2A+I2B+I2C)		0.00
I4	2012-13 OCT-TO-FINAL ADJUSTMENT, CHOICE/CHARTER DEDUCTION		5.00
***I5**	**2013-14 JULY 1 ESTIMATE OF GENERAL AID (H6+I3+I4)**		18,081,140

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

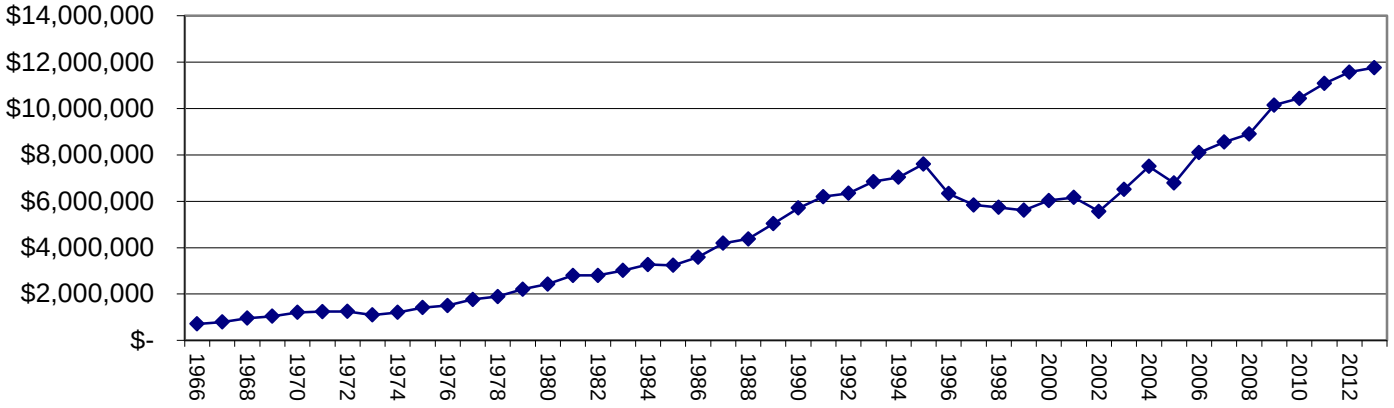
* The School District Certification of Equalized Valuation for 2013 will not be known until October 1, 2013.

	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	$ 11,764,554.00	$ 1,315,873,061	0.0089405	1.68%	0.00%	1.68%
		5 Year Average		5.82%	1.45%	4.27%
		10 Year Average		6.39%	4.42%	1.97%
		15 Year Average		5.24%	5.30%	0.01%

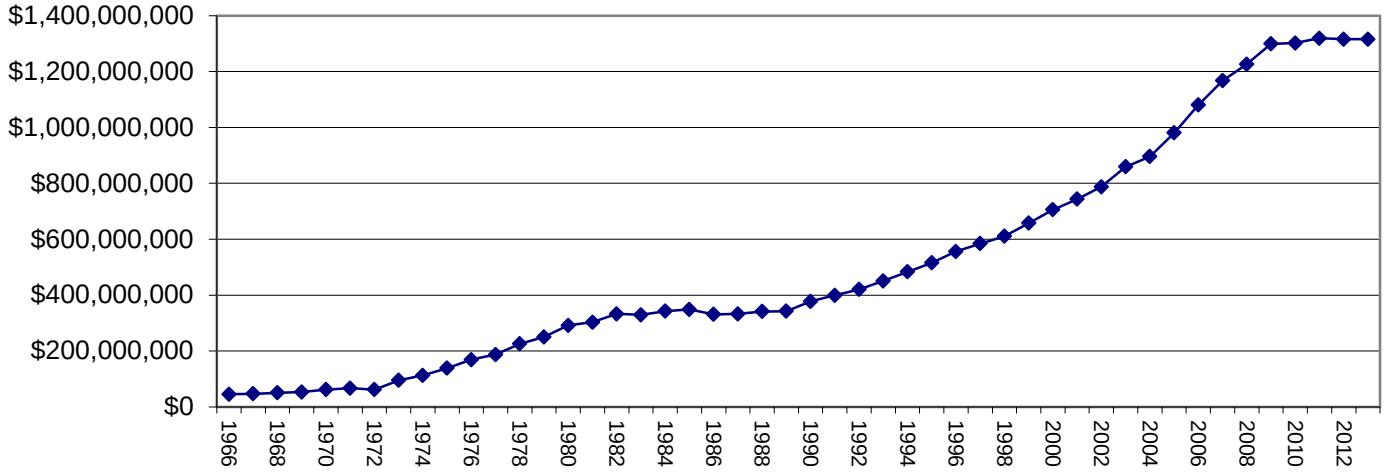
MILL RATE HISTORY



TAX LEVY HISTORY



EQUALIZED VALUATION HISTORY



CITIZEN'S GUIDE
TO UNDERSTANDING
THE 2013-2014
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.

Tomah Area School District

8/26/2013

DISCONTINUED PROGRAMS	FINANCIAL IMPACT
Library Media Specialist	($50,610)
Spec Ed (LaGrange, based on numbers)	($47,249)
.5 Title I Teacher	($25,000)
Total Reductions	**($122,859)**
NEW PROGRAMS	**FINANCIAL IMPACT**
Additional Reading Staff (TMS)	$15,000
Curriculum Leaders	$20,000
Speech and Language Presence Learning Software	$100,000
Speech and Language Support Staff (2.5 FTE's)	$52,579
Math Aide (THS)	$22,000
Total Additions	**$209,579**
Difference	**$86,720**

2013-2014 Summary of Revenue and Expenditures

	2012-13 Budget October	Budget 2013-2014	Difference
Total Fund 10 Revenues	$ 30,733,711	$ 30,789,937	$ 56,226
Total Fund 10 Expenses	$ 30,733,711	$ 30,789,937	$ 56,226
Difference	**$ -**	**$ -**	**$ -**
Total Fund 10 Revenues Less Grants	$ 29,618,718	$ 29,747,679	$ 128,961
Total Fund 10 Expenditures Less Grants	$ 29,618,718	$ 29,747,679	$ 128,961
Difference	**$ -**	**$ -**	**$ -**
Total Fund 10 Revenues - Grants	$ 1,114,993	$ 1,042,258	$ (72,735)
Total Fund 10 Expenditures - Grants	$ 1,114,993	$ 1,042,258	$ (72,735)
Difference	**$ -**	**$ -**	**$ -**
Total Fund 27 Revenues	$ 4,174,713	$ 4,283,735	$ 109,022
Total Fund 27 Expenses	$ 4,174,713	$ 4,283,735	$ 109,022
Difference	**$ -**	**$ -**	**$ -**
Total Fund 27 Revenues Less Grants	$ 3,493,918	$ 3,690,301	$ 196,383
Total Fund 27 Expenses Less Grants	$ 3,493,918	$ 3,690,301	$ 196,383
Difference	**$ -**	**$ -**	**$ -**
Total Fund 27 Revenue Grants Only	$ 680,795	$ 593,434	$ (87,361)
Total Fund 27 Expenses Grant Only	$ 680,795	$ 593,434	$ (87,361)
Difference	**$ -**	**$ -**	**$ -**
Total Fund 38/39 Revenues	$ 1,456,014	$ 1,457,695	$ 1,681
Total Fund 38/39 Expenses	$ 1,479,583	$ 1,482,445	$ 2,863
Difference	**$ (23,569)**	**$ (24,750)**	**$ (1,181)**

Fund Grand Totals

FUND 10	YTD Activity 2011-2012	2012-13 Budget October	Budget 2013-2014	Budget Difference 2013-2014	Percent Change
Lemonweir	$29,686	$27,278	$21,350	($5,928)	-21.73%
Miller	$22,819	$22,476	$19,603	($2,873)	-12.78%
Oakdale	$6,981	$6,381	$5,451	($930)	-14.57%
Camp Douglas	$3,457	$3,129	$3,607	$478	15.27%
Wyeville	$11,148	$10,973	$7,738	($3,235)	-29.48%
Warrens	$13,488	$10,548	$8,862	($1,686)	-15.99%
LaGrange	$35,549	$32,720	$24,421	($8,299)	-25.36%
Music/Art/PE/Guid/Chap/Library	$80,635	$78,994	$76,493	($2,501)	-3.17%
Total Elementary NonSalary	$203,763	$192,498	$167,524	($24,973)	-12.97%
Elementary Salary	$6,927,871	$6,603,266	$6,630,516	$27,250	0.41%
TOTAL ELEMENTARY	**$7,131,634**	**$6,795,764**	**$6,798,041**	**$2,277**	**0.03%**
Middle School	$3,745,773	$3,637,842	$3,677,533	$39,691	1.09%
Senior High School	$4,644,072	$5,297,138	$5,408,450	$111,312	2.10%
Alternative School	$529,008	$535,809	$475,213	($60,596)	-11.31%
English as a Second Language	$13,577	$16,425	$16,642	$217	1.32%
Administration	$1,023,950	$1,046,387	$1,099,855	$53,468	5.11%
Health	$35,725	$31,832	$33,807	$1,975	6.20%
Transportation	$2,113,212	$1,974,895	$2,005,743	$30,848	1.56%
Operation	$2,070,324	$2,007,218	$2,012,182	$4,964	0.25%
Construction	$822,924	$586,376	$350,000	($236,376)	-40.31%
Maintenance	$689,736	$619,021	$623,629	$4,608	0.74%
District Wide Reading	$158,354	$141,603	$144,062	$2,459	1.74%
District Wide Programs	$5,269,592	$5,274,634	$5,555,978	$281,344	5.33%
District Wide AV	$55,905	$30,529	$32,127	$1,598	5.24%
Curriculum	$397,559	$451,962	$412,367	($39,596)	-8.76%
Technology	$648,186	$637,798	$561,289	($76,509)	-12.00%
Gifted & Talented	$75,258	$76,578	$76,714	$136	0.18%
Native American Education	$2,685	$2,500	$2,500	$0	0.00%
4K (Four Year Old Kindergarten)	$449,605	$454,207	$461,547	$7,341	1.62%
Wellness	$818	$200	$0	($200)	-100.00%
Fund 10 Grants	$1,079,574	$1,114,993	$1,042,258	($72,735)	-6.52%
FUND 10 TOTAL	**$30,957,472**	**$30,733,711**	**$30,789,937**	**$56,226**	**0.18%**

Fund Grand Totals

FUND 27 TOTAL					
Total Elementary Non-Salary					
Elementary Salary	$1,326,148	$1,366,728	$1,463,380	$96,652	7.07%
Elementary Salary & Non-Salary	$1,326,148	$1,366,728	$1,463,380	$96,652	7.07%
Middle School	$537,667	$480,384	$488,444	$8,060	1.68%
High School	$526,587	$594,004	$610,699	$16,695	2.81%
Transportation	$210,848	$194,625	$194,085	($540)	-0.28%
District Wide	$1,153,999	$858,177	$933,693	$75,516	8.80%
Fund 27 Grants	$698,002	$680,795	$593,434	($87,361)	-12.83%
FUND 27 TOTAL	**$4,453,250**	**$4,174,713**	**$4,283,735**	**$109,022**	**2.61%**
FUND 38 & 39 TOTAL	**$1,479,508**	**$1,479,583**	**$1,482,445**	**$2,863**	**0.19%**
FUND 10 TOTAL	$30,957,472	$30,733,711	$30,789,937	$56,226	0.18%
FUND 27 TOTAL	$4,453,250	$4,174,713	$4,283,735	$109,022	2.61%
FUND 38 & 39 TOTAL	$1,479,508	$1,479,583	$1,482,445	$2,863	0.19%
GRAND TOTAL	**$36,890,229**	**$36,388,007**	**$36,556,117**	**$168,110**	**0.46%**

Salary-Non Salary "Less Grants" Total

FUND 10	YTD Activity 2011-2012	2012-13 Budget October	Budget 2013-2014	Budget Difference 2013-2014	Percent Change
A	C	D		D-C	(D-C)/C
Lemonweir	$29,686	$27,278	$21,350	($5,928)	-21.73%
Miller	$22,819	$22,476	$19,603	($2,873)	-12.78%
Oakdale	$6,981	$6,381	$5,451	($930)	-14.57%
Camp Douglas	$3,457	$3,129	$3,607	$478	15.27%
Wyeville	$11,148	$10,973	$7,738	($3,235)	-29.48%
Warrens	$13,488	$10,548	$8,862	($1,686)	-15.99%
LaGrange	$35,549	$32,720	$24,421	($8,299)	-25.36%
Music/Art/PE/Guid/Chap/Library	$80,635	$78,994	$76,493	($2,501)	-3.17%
Total Elementary NonSalary	$203,763	$192,498	$167,524	($24,973)	-12.97%
Elementary Salary	$6,927,871	$6,603,266	$6,630,516	$27,250	0.41%
TOTAL ELEMENTARY	**$7,131,634**	**$6,795,764**	**$6,798,041**	**$2,277**	**0.03%**
Middle School	$3,745,773	$3,637,842	$3,677,533	$39,691	1.09%
Senior High School	$4,644,072	$5,297,138	$5,408,450	$111,312	2.10%
Alternative School	$529,008	$535,809	$475,213	($60,596)	-11.31%
English Language Learner	$13,577	$16,425	$16,642	$217	1.32%
Administration	$1,023,950	$1,046,387	$1,099,855	$53,468	5.11%
Health	$35,725	$31,832	$33,807	$1,975	6.20%
Transportation	$2,113,212	$1,974,895	$2,005,743	$30,848	1.56%
Operation	$2,070,324	$2,007,218	$2,012,182	$4,964	0.25%
Construction	$822,924	$586,376	$350,000	($236,376)	-40.31%
Maintenance	$689,736	$619,021	$623,629	$4,608	0.74%
District Wide Reading	$158,354	$141,603	$144,062	$2,459	1.74%
District Wide Programs	$5,269,592	$5,274,634	$5,555,978	$281,344	5.33%
District Wide AV	$55,905	$30,529	$32,127	$1,598	5.24%
Curriculum	$397,559	$451,962	$412,367	($39,596)	-8.76%
Technology	$648,186	$637,798	$561,289	($76,509)	-12.00%
Gifted & Talented	$75,258	$76,578	$76,714	$136	0.18%
Native American Education	$2,685	$2,500	$2,500	$0	0.00%
4K (Four Year Old Kindergarten)	$449,605.01	$454,206.55	$461,547.08	$7,341	1.62%
Wellness	$818	$200	$0	($200)	-100.00%
FUND 10 TOTAL	**$29,877,898**	**$29,618,718**	**$29,747,679**	**$128,961**	**0.44%**

Salary-Non Salary "Less Grants" Total

FUND 27 TOTAL					
Lemonweir	$ -			0.00%	
Miller	$ -			0.00%	
Oakdale	$ -			0.00%	
Camp Douglas	$ -			0.00%	
Wyeville	$ -			0.00%	
Warrens	$ -			0.00%	
LaGrange	$ -			0.00%	
Total Elementary Non-Salary	$ -			0.00%	
Elementary Salary	$1,326,148	$1,366,728	$1,463,380	$40,580	3.06%
Elementary Salary & Non-Salary	$1,326,148	$1,366,728	$1,463,380	$96,652	**7.07%**
Middle School	$537,667	$480,384	$488,444	$8,060	1.68%
High School	$526,587	$594,004	$610,699	$16,695	2.81%
Transportation	$210,848	$194,625	$194,085	($540)	-0.28%
District Wide	$1,153,999	$858,177	$933,693	$75,516	8.80%
FUND 27 TOTAL	**$3,755,248**	**$3,493,918**	**$3,690,301**	**$196,383**	**5.62%**

FUND 38 & 39 TOTAL	**$1,479,508**	**$1,479,583**	**$1,482,445**	**$2,863**	**0.19%**

FUND 10 TOTAL	$29,877,898	$29,618,718	$29,747,679	$128,961	0.44%
FUND 27 TOTAL	$3,755,248	$3,493,918	$3,690,301	$196,383	5.62%
FUND 38 & 39 TOTAL	$1,479,508	$1,479,583	$1,482,445	$2,863	0.19%
GRAND TOTAL	**$35,112,653**	**$34,592,219**	**$34,920,425**	**$328,207**	**0.95%**

GRANTS - NON-SALARY BUDGET	YTD Activity 2011-2012	2012-13 Budget October	Budget 2013-2014	Budget Difference 2013-2014	Percent Change	Notes
ECIA Title 1 - Fund 10	$46,443	$87,980	$77,893	($10,087)	-11.46%	
Title II-A - Fund 10	$55,758	$47,003	$44,727	($2,276)	-4.84%	
Title II-D - Fund 10						
Title V-A - Fund 10						
Alternative Education Grant - Fund 10						
Reading Intervention Grant	$43,244	$28,419	$31,490	$3,071	10.81%	
Vocational Education Aid - Fund 10	$15,881	$19,299	$0	($19,299)	-100.00%	
PL 94-142 - Fund 27	$339,851	$383,768	$291,479	($92,289)	-24.05%	
PL 99-457 - Fund 27	$6,203.01	$11,258	$11,244	($14)	-0.13%	
Homeless Grant	$1,964	$0	$0			
American Indian Language	$7,984	$5,000	$0	($5,000)	-100.00%	
IESSAA Indian Education Grant - Fund 29	$0	$0	$0	$0	0.00%	
	$517,328	**$582,727**	**$456,833**	**($125,894)**	**-21.60%**	

GRANTS - SALARY BUDGET	YTD Activity 2011-2012	2012-13 Budget October	Budget 2013-2014	Budget Difference 2013-2014	Percent Change	
ECIA Title 1 - Fund 10	$711,176	$752,513	$713,998	($38,515)	-5.12%	
Title II-A - Fund 10	$111,073	$104,204	$106,275	$2,071	1.99%	
Title II-D - Fund 10				$0	0.00%	
Title V-A - Fund 10				$0	0.00%	
Alternative Education Grant - Fund 10				$0	0.00%	
Reading Intervention Grant	$58,356	$55,781	$52,710	($3,071)	-5.51%	
Vocational Education Aid - Fund 10	$17,615	$14,794	$15,165	$371	2.51%	
PL 94-142 - Fund 27	$341,048	$278,651	$283,328	$4,677	1.68%	
PL 99-457 - Fund 27	$10,900	$7,118	$7,383	$265	3.72%	
Homeless Grant	$10,081	$0	$0	$0	0.00%	
American Indian Language	$0	$0	$0	$0	0.00%	
IESSAA Indian Education Grant - Fund 29	$24,077	$24,416	$24,996	$580	2.38%	
	$1,284,325	**$1,237,477**	**$1,203,855**	**($33,622)**	**-2.72%**	

GRANTS - TOTAL SAL/NON-SALARY	YTD Activity 2011-2012	2012-13 Budget October	Budget 2013-2014	Budget Difference 2013-2014	Percent Change	
ECIA Title 1 - Fund 10	$757,619	$840,493	$791,891	($48,602)	-5.78%	
Title II-A - Fund 10	$166,831	$151,207	$151,002	($205)	-0.14%	
Title II-D - Fund 10	$0	$0	$0	$0	0.00%	
Title V-A - Fund 10	$0	$0	$0	$0	0.00%	
Alternative Education Grant - Fund 10	$0	$0	$0	$0	0.00%	
Reading Intervention Grant	$101,600	$84,200	$84,200	$0	0.00%	
Vocational Education Aid - Fund 10	$33,496	$34,093	$15,165	($18,928)	-55.52%	
PL 94-142 - Fund 27	$680,899	$662,419	$574,807	($87,612)	-13.23%	
PL 99-457 - Fund 27	$17,103	$18,376	$18,627	$251	1.37%	
American Indian Language	$7,984	$5,000	$0	($5,000)	-100.00%	
Homeless Grant	$12,045	$0	$0	$0	0.00%	
IESSAA Indian Education Grant - Fund 29	$24,077	$24,416	$24,996	$580	2.38%	
	$1,801,652.86	**$1,820,204.28**	**$1,660,688.00**	**($159,516)**	**-8.76%**	

SALARY BUDGET FUND 10	YTD Activity 2011-2012	2012-13 Budget October	Budget 2013-2014	Budget Difference 2013-2014	Percent Change
Lemonweir					
Miller					
Oakdale					
Camp Douglas					
Wyeville					
Warrens					
LaGrange					
Music/Art/PE/Guid/Chap/Library					
A	**C**	**D**	**E**	**E-D**	**E-D/D**
Elementary	$6,927,871	$6,603,266	$6,630,516	$27,250	0.41%
Middle School	$3,652,346	$3,548,102	$3,588,772	$40,670	1.15%
Senior High School	$4,322,412	$5,038,119	$5,145,873	$107,754	2.14%
Alternative School	$489,637	$501,888	$450,076	($51,812)	-10.32%
English Language Learner	$12,936	$15,505	$15,942	$437	2.82%
Administration	$573,056	$580,777	$590,476	$9,699	1.67%
Health	$32,299	$29,292	$29,842	$550	1.88%
Transportation	$1,145,899	$1,075,472	$1,101,625	$26,153	2.43%
Operation	$1,132,077	$1,016,444	$1,004,745	($11,699)	-1.15%
Construction					
Maintenance	$393,316	$373,096	$380,904	$7,808	2.09%
District Reading	$157,451	$140,903	$144,062	$3,159	2.24%
District Wide Programs	$1,949,043	$2,014,338	$2,077,352	$63,014	3.13%
District Wide AV					
Curriculum	$228,988	$156,403	$191,065	$34,662	22.16%
Technology	$184,006	$206,539	$211,064	$4,525	2.19%
Gifted & Talented	$71,147	$71,261	$72,811	$71,992	101.03%
4K (Four Year Old Kindergarten)	$303,240	$336,667	$343,316	$6,649	1.97%
Wellness					
FUND 10 TOTAL	**$21,575,724**	**$21,708,072**	**$21,978,441**	**$270,369**	**1.25%**

Salary

FUND 27						
Elementary	$1,326,148	$1,366,728	$1,463,380	$96,652	7.07%	
Middle School	$537,667	$480,384	$488,444	$8,060	1.68%	
High School	$526,587	$594,004	$610,699	$16,695	2.81%	
Transportation	$175,396	$161,625	$161,085	($540)	-0.33%	
District Wide Aid Eligible	$1,088,259	$786,914	$822,154	$35,240	4.48%	
District Wide Non Aid Eligible	$18,630	$17,088	$17,364	$276	1.62%	
FUND 27 TOTAL	**$3,672,686**	**$3,406,743**	**$3,563,126**	**$156,383**	**4.59%**	

FUND 38 + 39 TOTAL	**$ -**	**$ -**	**$ -**	**$ -**	**0%**	

FUND 10 TOTAL	$21,575,724	$21,708,072	$21,978,441	$270,369	1.25%	
FUND 27 TOTAL	$3,672,686	$3,406,743	$3,563,126	$156,383	4.59%	
FUND 38 + 39 TOTAL						
GRAND TOTAL	**$25,248,410**	**$25,114,816**	**$25,541,567**	**$426,752**	**1.70%**	

NON-SALARY BUDGET FUND 10	YTD Activity 2011-2012	2012-13 Budget October	Budget 2013-2014	Budget Difference 2013-2014	Percent Change	Notes
A	C	D	E	E-D	(E-D)/D	
Lemonweir	$29,686	$27,278	$21,350	($5,928)	-21.73%	**Workbooks purchased with new text**
Miller	$22,819	$22,476	$19,603	($2,873)	-12.78%	
Oakdale	$6,981	$6,381	$5,451	($930)	-14.57%	
Camp Douglas	$3,457	$3,129	$3,607	$478	15.27%	
Wyeville	$11,148	$10,973	$7,738	($3,235)	-29.48%	
Warrens	$13,488	$10,548	$8,862	($1,686)	-15.99%	
LaGrange	$35,549	$32,720	$24,421	($8,299)	-25.36%	
Music/Art/PE/Guid/Library	$80,635	$78,994	$76,493	($2,501)	-3.17%	
Elementary Total	$203,763	$192,498	$167,524	($24,973)	-12.97%	
Middle School	$81,966	$78,264	$76,436	($1,828)	-2.34%	
MS Athletics	$11,461	$11,475	$12,325	$850	7.41%	
Senior High School	$210,706	$175,719	$180,127	$4,408	2.51%	
HS Athletics	$110,954	$83,300	$82,450	($850)	-1.02%	
Alternative School	$39,371	$33,921	$25,137	($8,784)	-25.89%	
English Language Learner	$640	$920	$700	($220)	-23.91%	
Administration	$450,894	$465,610	$509,379	$43,769	9.40%	
Health	$3,426	$2,540	$3,965	$1,425	56.10%	
Transportation	$967,313	$899,423	$904,118	$4,695	0.52%	
Operation	$938,247	$990,775	$1,007,437	$16,663	1.68%	**Increased $69,962 from June Presentation**
Construction	$822,924	$586,376	$350,000	($236,376)	-40.31%	
Maintenance	$296,420	$245,925	$242,725	($3,200)	-1.30%	
District Wide Programs	$3,320,549	$3,260,296	$3,478,626	$284,869	8.74%	**Reduced $66,540 from June Presentation**
District Wide AV	$55,905	$30,529	$32,127	$1,598	5.24%	
Curriculum	$168,570	$295,559	$221,302	($74,258)	-25.12%	
Technology	$464,180	$431,259	$350,225	($81,034)	-18.79%	
Gifted & Talented	$4,111	$5,317	$3,903	($1,414)	-26.59%	
Native American Education	$2,685	$2,500	$2,500	$0	0.00%	
4K (Four Year Old Kindergarten)	$146,365	$117,539	$118,231	$692	0.59%	
District Reading	$903	$700	$0	($700)	-100.00%	
Wellness	$818	$200	$0	($200)	-100.00%	
FUND 10	**$8,302,174**	**$7,910,646**	**$7,769,238**	**($141,408)**	**-1.79%**	

NON-SALARY BUDGET

FUND 27					
Lemonweir					
Miller					
Oakdale					
Camp Douglas					
Wyeville					
Warrens					
LaGrange					
Elementary					
Middle School					
High School					
Transportation	$35,451	$33,000	$33,000	$0	0.00%
District Wide Aid Eligible	$46,798	$44,250	$84,250	$40,000	90.40%
District Wide Non Aid Eligible	$312	$9,925	$9,925	$0	0.00%
FUND 27 TOTAL	**$82,562**	**$87,175**	**$127,175**	**$40,000**	**45.88%**
FUND 38 & 39 DEBT SERVICE	**$1,479,508**	**$1,479,583**	**$1,482,445**	$2,863	0.19%
FUND 10 TOTAL	$8,302,174	$7,910,646	$7,769,238	($141,408)	-1.79%
FUND 27 TOTAL	$82,562	$87,175	$127,175	$40,000	45.88%
FUND 38 & 39 TOTAL	$1,479,508	$1,479,583	$1,482,445	$2,863	0.19%
GRAND TOTAL	**$9,864,243**	**$9,477,403**	**$9,378,858**	**($98,545)**	**-1.04%**

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
Music/Art/PE/Guid/Library	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

Non-Salary

Alternative School						$25,137
Description	YTD Activity 2011-2012	2012-13 Budget October	Budget 2013-2014	Budget Difference 2013-2014	Percent Change	Explanation
Personal Services - Alternative School	$20,542	$19,884	$14,889	($4,995)	-25.12%	
Emplee Travel - Alternative School	$24	$100	$100	$0	0.00%	
Postage - Undiffierentiated	$1,446	$200	$0	($200)	-100.00%	
General Supplies - Alternative School	$9,391	$9,114	$5,617	($3,498)	-38.38%	
General Supplies - Art	$427	$300	$204	($96)	-32.03%	
General Supplies - Music	$64	$50	$50	$0	0.00%	
General Supplies - Library	$206	$200	$200	$0	0.00%	
Library Books - Library	$3,258	$3,226	$3,298	$72	2.22%	
Newspapers - Library	$322	$0	$0	$0	0.00%	
Periodicals - Library	$140	$82	$0	($82)	-100.00%	
Instrl Computer Software - Library	$788	$765	$780	$15	1.96%	
Non-Capital Equip - Alternative School	$118	$0	$0	$0	0.00%	
Non Capital Equip - Furniture	$2,091	$0	$0	$0	0.00%	
Textbooks - Alternative School	$482	$0	$0	$0	0.00%	
	$39,371	**$33,921**	**$25,137**	**($8,784)**	**-25.89%**	

English Language Learner						$700
Description	YTD Activity 2011-2012	2012-13 Budget October	Budget 2013-2014	Budget Difference 2013-2014	Percent Change	Explanation
Mileage ELL	$88	$220	$0	($220)	-100.00%	
General Supplies - ELL	$235	$480	$350	($130)	-27.08%	
Textbooks - ELL	$317	$220	$350	$130	59.09%	
	$640	**$920**	**$700**	**($220)**	**-23.91%**	

Administration						$509,379
Description	YTD Activity 2011-2012	2012-13 Budget October	Budget 2013-2014	Budget Difference 2013-2014	Percent Change	Explanation
Personal Services - Board Members (Negotiator)	$0	$15,000	$11,000	($4,000)	-26.67%	
Personal Services - Election	$5,387	$4,500	$4,500	$0	0.00%	
Personal Services - Legal Services	$47,856	$40,000	$40,000	$0	0.00%	
Personal Services - Audit	$7,900	$10,050	$10,050	$0	0.00%	
Other Bd of Education - Bond & Investment Fees	$1,170	$1,000	$1,000	$0	0.00%	
Other Bd of Education - WASB Services	$6,705	$6,500	$6,500	$0	0.00%	
Personal Services - District Administrator	$17,761	$6,960	$6,960	$0	0.00%	
Personal Services - Direction of Business	$24,774	$20,500	$35,500	$15,000	73.17%	

Non-Salary	Administration - Continued					
Emplee Travel - Board Members	$2,602	$1,500	$1,500	$0	0.00%	
Emplee Travel - District Administration	$3,146	$2,200	$2,200	$0	0.00%	
Emplee Travel - Direction of Business	$5,668	$3,000	$3,000	$0	0.00%	
Advertising - Election Ads	$145	$500	$500	$0	0.00%	
Advertising - Direction of Business	$12,917	$15,000	$15,000	$0	0.00%	
Communication - Postage	$10,902	$15,000	$15,000	$0	0.00%	
General Supplies - Election	$696	$300	$300	$0	0.00%	
General Supplies - Direction of Business	$1,738	$1,200	$1,200	$0	0.00%	
General Supplies - Fiscal	$1,390	$2,000	$2,000	$0	0.00%	
Non-Capital Equip - Direction of Business	$422	$0	$0	$0	0.00%	
Furniture - Administration	$181	$0	$0	$0	0.00%	
Periodicals Direction of Business	$1,257	$1,050	$1,050	$0	0.00%	
Equip Rental - Direction of Business	$720	$420	$420	$0	0.00%	
Operational Debt - Interest Short-Term Borrowing	$5,672	$10,000	$10,000	$0	0.00%	
District Liability Insurance	$24,782	$28,732	$28,296	($436)	-1.52%	
District Property Insurance	$23,692	$32,326	$39,730	$7,404	22.90%	**Increase in premium**
Workers Compensation	$203,878	$209,698	$246,272	$36,574	17.44%	**Increase in premium**
Fidelity Bond Premiums	$1,413	$2,124	$2,351	$227	10.69%	
Unemployment Compensation	$32,840	$31,000	$20,000	($11,000)	-35.48%	**Should Increase**
Dues & Fees - Direction of Business	$5,280	$5,050	$5,050	$0	0.00%	
	$450,894	**$465,610**	**$509,379**	**$43,769**	**9.40%**	

Health						**$3,965.00**
Description	**YTD Activity 2011-2012**	**2012-13 Budget October**	**Budget 2013-2014**	**Budget Difference 2013-2014**	**Percent Change**	**Explanation**
Personal Services - Health	$65	$65	$65	$0	0.00%	
Emplee Travel - Health	$975	$600	$600	$0	0.00%	
General Supplies Health	$915	$75	$1,500	$1,425	1900.00%	
Medical Supplies - Health	$1,471	$1,800	$1,800	$0	0.00%	
	$3,426	**$2,540**	**$3,965**	**$1,425**	**56.10%**	

Non-Salary

Transportation						$904,118
Description	**YTD Activity 2011-2012**	**2012-13 Budget October**	**Budget 2013-2014**	**Budget Difference 2013-2014**	**Percent Change**	**Explanation**
Personal Service-Direction of Pupil Transportation	$8,813	$10,726	$9,420	($1,306)	-12.18%	
Emplee Travel - Direction Pupil Transportation	$801	$1,140	$1,249	$109	9.56%	
Dues & Fees-Direction of Pupil Transportation	$584	$320	$925	$605	189.06%	
Petroleum Regular (Home to School) Transportation	$274,654	$325,000	$325,000	$0	0.00%	
Property Services-Vehicle Maintenance	$19,892	$19,579	$20,060	$481	2.46%	
General Supplies-Vehicle Maintenance	$170,206	$175,000	$175,000	$0	0.00%	
Apparel-Vehicle Maintenance	$0	$900	$900	$0	0.00%	
Non-Capital Equip-Vehicle Maintenance	$1,150	$700	$810	$110	15.71%	
Capital Equip - Group Depreciation	$17,656		$0	$0	0.00%	
Equipment/Vehicles Maint Individually Depreciated	$428,236	$320,610	$320,610	$0	0.00%	
Parent Contract	$562	$1,000	$1,000	$0	0.00%	
Liability Insurance - Transportation	$43,961	$43,648	$49,144	$5,496	12.59%	
CESA	$800	$800	$0	($800)	-100.00%	
	$967,313	**$899,423**	**$904,118**	**$4,695**	**0.52%**	

Operation						$1,007,437.21
Description	**YTD Activity 2011-2012**	**2012-13 Budget October**	**Budget 2013-2014**	**Budget Difference 2013-2014**	**Percent Change**	**Explanation**
Property Services - Operation	$77		$0	$0	0.00%	
Property Services-Sites	$35,649	$45,000	$45,000	$0	0.00%	
Property Services - Bldgs	$72,476	$26,725	$26,725	$0	0.00%	
PS Building Repairs	$20,705	$8,000	$8,000	$0	0.00%	
Gas for Heat - Bldgs	$135,585	$222,000	$252,962	$30,962	13.95%	**Increased $69,962 from June Presentation**
Electricity Other than Heat - Bldgs	$386,049	$456,000	$427,701	($28,299)	-6.21%	**Planned reduction based on Actuals**
Water - Bldgs	$37,120	$37,000	$39,000	$2,000	5.41%	
Sewerage - Bldgs	$49,331	$40,000	$48,000	$8,000	20.00%	
Emplee Travel - Operation	$1,067	$750	$750	$0	0.00%	
Communication - Telephone	$29,651	$30,000	$34,000	$4,000	13.33%	
General Supplies - Sites	$45,840	$15,500	$111,800	$96,300	621.29%	**Coding issue**
General Supplies - Buildings	$89,771	$96,300	$0	($96,300)	-100.00%	
Non-Capital Equip - Operation	$17,600	$7,500	$7,500	$0	0.00%	
Equipment Components - Operation	$8,957	$6,000	$6,000	$0	0.00%	
Equip/Depreciated	$5,835		$0	$0	0.00%	
	$938,247	**$990,775**	**$1,007,437.21**	**$16,663**	**1.68%**	

Non-Salary

Construction						$350,000
Description	**YTD Activity 2011-2012**	**2012-13 Budget October**	**Budget 2013-2014**	**Budget Difference 2013-2014**	**Percent Change**	**Explanation**
Personal Services - Construction	$15,300		$0	$0	0.00%	
Property Services - Construction	$157,373	$586,376	$350,000	($236,376)	-40.31%	
Site Components-Remodeling - Construction	$146,247		$0	$0	0.00%	
Bldg Components-Remodeling - Construction	$504,005		$0	$0	0.00%	
	$822,924	**$586,376**	**$350,000**	**($236,376)**	**-40.31%**	

Maintenance						$242,725
Description	**YTD Activity 2011-2012**	**2012-13 Budget October**	**Budget 2013-2014**	**Budget Difference 2013-2014**	**Percent Change**	**Explanation**
Property Services-Bldg	$128,059	$63,750	$60,550	($3,200)	-5.02%	
Property Services - HVAC Contract	$53,477	$48,000	$48,000	$0	0.00%	**Contract Change**
Property Services-Bldg - Electrical	$5,571	$60,000	$60,000	$0	0.00%	
PS HVAC Maintenance	$42,839	$30,000	$30,000	$0	0.00%	
Emplee Travel - Direction of Maintenance	$379	$500	$500	$0	0.00%	
General Supplies - Bldgs	$29,865	$16,575	$16,575	$0	0.00%	
General Supplies - Plumbing	$13,411	$6,000	$6,000	$0	0.00%	
General Supplies - Electrical	$20,032	$17,000	$17,000	$0	0.00%	
General Supplies - Bldg Structure	$258	$0	$0	$0	0.00%	
Equipment Components - Maintenance	$0	$3,000	$3,000	$0	0.00%	
Equip Rental - Other Equipment	$2,314	$1,000	$1,000	$0	0.00%	
Dues & Fees Maintenance	$215	$100	$100	$0	0.00%	
	$296,420	**$245,925**	**$242,725**	**($3,200)**	**-1.30%**	

Non-Salary

District Wide Programs						$3,478,626
Description	**YTD Activity 2011-2012**	**2012-13 Budget October**	**Budget 2013-2014**	**Budget Difference 2013-2014**	**Percent Change**	**Explanation**
General Supplies - PLTW	$0	$11,234	$0	($11,234)	-100.00%	**Less costs associated with program**
Instructional Software - PLTW	$3,195	$0	$0	$0	0.00%	
Non-Capital Equip. - PLTW	$0	$678	$0	($678)	-100.00%	
Equip/Vehicles Group Deprec. - PLTW	$10,952	$5,458	$0	($5,458)	-100.00%	
Personal Services - Fitness Center	$8,250	$0	$0	$0	0.00%	
Personal Services - Other Pupil Serv	$0	$1,000	$1,000	$0	0.00%	
Purchased Service - School Security	$72,026	$72,046	$72,046	$0	0.00%	
Personal Services-Repair District Office Machines	$300	$420	$420	$0	0.00%	
PS - District Wide	$1,000	$3,000	$3,000	$0	0.00%	
Purchased Service - Leadership Development	$4,800	$10,250	$0	($10,250)	-100.00%	
Emplee Travel-Instructional Staff Training	$1,760	$35,000	$35,000	$0	0.00%	**Title IIA Budget Reduced**
Non-Open Enrollment Tuition Expense	$20,601		$0	$0	0.00%	
General Tuition - Open Enrollment	$470,999	$562,004	$632,004	$70,000	12.46%	**Better reflects actual students**
Pymt to CESA - District Wide Programs	$22,831	$24,455	$20,860	($3,595)	-14.70%	
Challenge Academy Enrollment	$14,345	$25,000	$25,000	$0	0.00%	
General Supplies - Remedial Summer School	$1,377	$1,650	$2,420	$770	46.67%	
General Supplies - Enrichment Classes Summer Sch	$16,412	$7,725	$19,250	$11,525	149.19%	
General Supplies - District Wide	$21,890	$21,800	$21,800	$0	0.00%	
General Supplies - Leadership Development	$8,162	$7,882	$0	($7,882)	-100.00%	
Paper - District Wide	$49,422	$35,000	$35,000	$0	0.00%	
Equipment - Group Depreciation	$32,516	$0	$0	$0	0.00%	
Capital Equipment - District Wide	$1,335	$0	$0	$0	0.00%	
Equip Rental - District Wide	$46,448	$45,000	$45,000	$0	0.00%	
Transfer to Special Education Fund	$2,508,482	$2,387,994	$2,563,126	$175,132	7.33%	**Reduced $66,540 from June Presentation**
Dues & Fees - District Wide	$100	$200	$200	$0	0.00%	
Non-Aidable Refund-Other Non Prog-Pers Prop Tax	$3,346	$2,500	$2,500	$0	0.00%	
	$3,320,549	**$3,260,296**	**$3,478,625.69**	**$218,329**	**6.70%**	

Non-Salary

District Wide AV						$32,127
Description	**YTD Activity 2011-2012**	**2012-13 Budget October**	**Budget 2013-2014**	**Budget Difference 2013-2014**	**Percent Change**	**Explanation**
Personal Services - AV	$21		$0	$0	0.00%	
Maintenance-Instructional Equipment	$3,877	$5,000	$5,405	$405	8.09%	
Maintenance-Other Equipment	$4,778	$7,000	$6,376	($624)	-8.92%	
General Supplies - AV	$4,373	$5,000	$5,347	$347	6.94%	
Non-Capital Equip - AV	$42,856	$13,529	$15,000	$1,471	10.87%	
	$55,905	**$30,529**	**$32,127**	**$1,598**	**5.24%**	

Curriculum						$221,302
Description	**YTD Activity 2011-2012**	**2012-13 Budget October**	**Budget 2013-2014**	**Budget Difference 2013-2014**	**Percent Change**	**Explanation**
Personal Services-Curriculum Development	$0	$0	$1,200	$1,200	0.00%	
Emplee Travel-Direction of Improv of Instruction	$3,298	$3,000	$3,000	$0	0.00%	
Gen Supplies - Undif Curriculum	$30,122	$0	$0	$0	0.00%	
General Supplies - Art	$3,164	$0	$0	$0	0.00%	
General Supplies - Mathematics	$0	$0	$7,000	$7,000	0.00%	
General Supplies - Science	$18,767	$2,000	$6,000	$4,000	200.00%	
General Supplies - Curriculum	$3,781	$9,000	$6,000	($3,000)	-33.33%	
AV Media	$0	$4,000	$2,000	($2,000)	-50.00%	
Software - Curriculum District Wide	$53,658	$9,000	$26,352	$17,352	192.80%	
Textbooks-Regular Curriculum	$34,608	$223,259	$142,000	($81,259)	-36.40%	Re-allocation of budget dollars due to lower budget Est.
Textbooks Replacement	$11,649	$40,000	$27,000	($13,000)	-32.50%	
Periodicals Curriculum	$39	$0	$0	$0	0.00%	
Capital Objects - Curriculum	$7,869	$0	$0	$0	0.00%	
Dues Fees - Curriculum	$1,616	$3,300	$750	($2,550)	-77.27%	
Other Misc - Curriculum	$0	$2,000	$0	($2,000)	-100.00%	
	$168,570	**$295,559**	**$221,302**	**($74,258)**	**-25.12%**	

Non-Salary

Technology						$350,225
Description	**YTD Activity 2011-2012**	**2012-13 Budget October**	**Budget 2013-2014**	**Budget Difference 2013-2014**	**Percent Change**	**Explanation**
PS - Computer Technology	$14,077	$25,000	$6,000	($19,000)	-76.00%	
Emplee Travel - Computer Technology	$3,083	$10,000	$10,000	$0	0.00%	
Communications - Network Phone Service	$59,983	$80,000	$80,000	$0	0.00%	
General Supplies - Computer Technology	$215	$0	$3,800	$3,800	0.00%	
Instructional Software	$2,795	$0	$0	$0	0.00%	
Non-Capital Objects-Business Admin	$645	$3,800	$0	($3,800)	-100.00%	
Equip Components-Computer Technology	$15,379	$3,000	$3,000	$0	0.00%	
Non Instructional Computer Software	$14,933	$24,890	$33,040	$8,150	32.74%	
Periodicals Computer Technology	$35	$0	$0	$0	0.00%	
Equipment/Vehicles Group Depreciation	$353,035	$279,569	$209,385	($70,184)	-25.10%	Re-allocation of budget dollars due to lower budget Est.
	$464,180	**$431,259**	**$350,225**	**($81,034)**	**-18.79%**	

Talented & Gifted						$3,903
Description	**YTD Activity 2011-2012**	**2012-13 Budget October**	**Budget 2013-2014**	**Budget Difference 2013-2014**	**Percent Change**	**Explanation**
Emplee Travel - Gifted & Talented	$1,093	$3,050	$1,100	($1,950)	-63.93%	
General Supplies - Gifted & Talented	$2,216	$1,682	$2,033	$351	20.86%	
Periodicals - Gifted & Talented	$77	$15	$121	$106	686.47%	
Dues & Fees - Gifted & Talented	$725	$520	$650	$130	25.00%	
Other Misc - Gifted & Talented	$0	$50	$0	($50)	-100.00%	
	$4,111	**$5,317**	**$3,903**	**($1,414)**	**-26.59%**	

Wellness						$0
Description	**YTD Activity 2011-2012**	**2012-13 Budget October**	**Budget 2013-2014**	**Budget Difference 2013-2014**	**Percent Change**	**Explanation**
General Supplies - Wellness	$0	$200	$0	($200)	-100.00%	
	$0	**$200**	**$0**	**($200)**	**-100.00%**	

Non-Salary

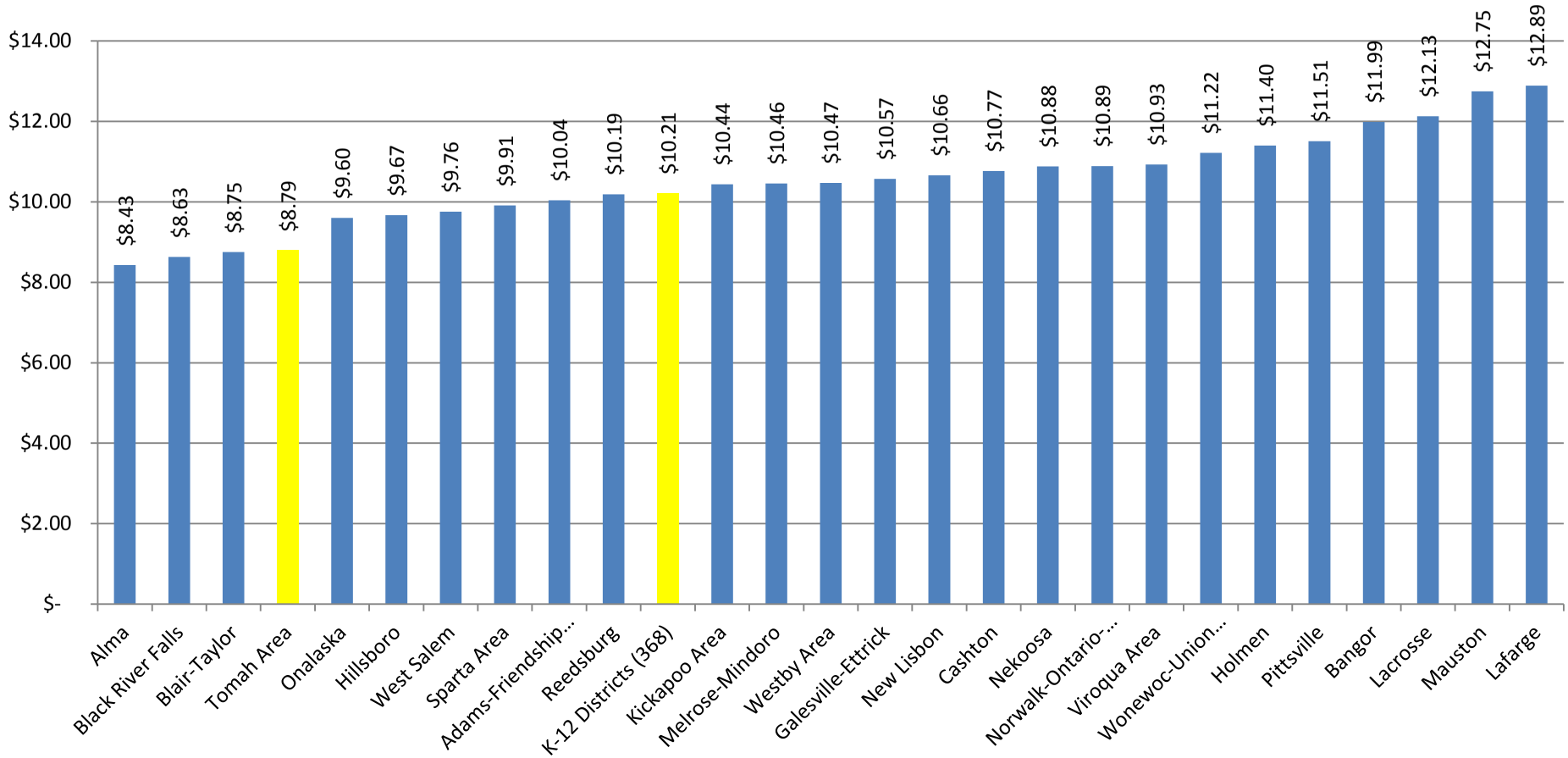
4 Year Old Kindergarten						$118,231
Description	**YTD Activity 2011-2012**	**2012-13 Budget October**	**Budget 2013-2014**	**Budget Difference 2013-2014**	**Percent Change**	**Explanation**
Personal Services - 4K	$104,983	$109,865	$109,865	$0	0.00%	
Property Services - Vehicle Maint. - 4K	$6,184	$0	$0	$0	0.00%	
Emplee Travel - 4K	$1,012	$1,800	$2,300	$500	27.78%	
Petroleum - Home to School - 4K	$21,195	$0	$0	$0	0.00%	
Postage - 4K	$170	$250	$150	($100)	-40.00%	
Supplies - 4K	$2,493	$5,160	$4,816	($344)	-6.67%	
General Supplies - Vehicle Maint. - 4K	$9,014	$0	$0	$0	0.00%	
AV Media - 4K	$107	$101	$0	($101)	-100.00%	
Other Media - 4K	$29	$0	$0	$0	0.00%	
Non-Capital - 4K	$1,177	$363	$0	($363)	-100.00%	
Furniture - 4K	$0	$0	$250	$250	0.00%	
Dues and Fees - Pups	$0	$0	$850	$850	0.00%	
	$146,365	**$117,539**	**$118,231**	**$692**	**0.59%**	

Native American Education						$2,500
Description	**YTD Activity 2011-2012**	**2012-13 Budget October**	**Budget 2013-2014**	**Budget Difference 2013-2014**	**Percent Change**	**Explanation**
Emplee Travel - Native American District	$1,741	$1,500	$1,500	$0	0.00%	
Native American Supplies	$944	$1,000	$1,000	$0	0.00%	New Budget Item
	$2,685	**$2,500**	**$2,500**	**$0**	**0.00%**	

FY 2012-2013 Equalized Levy Rates (Mill Rates)

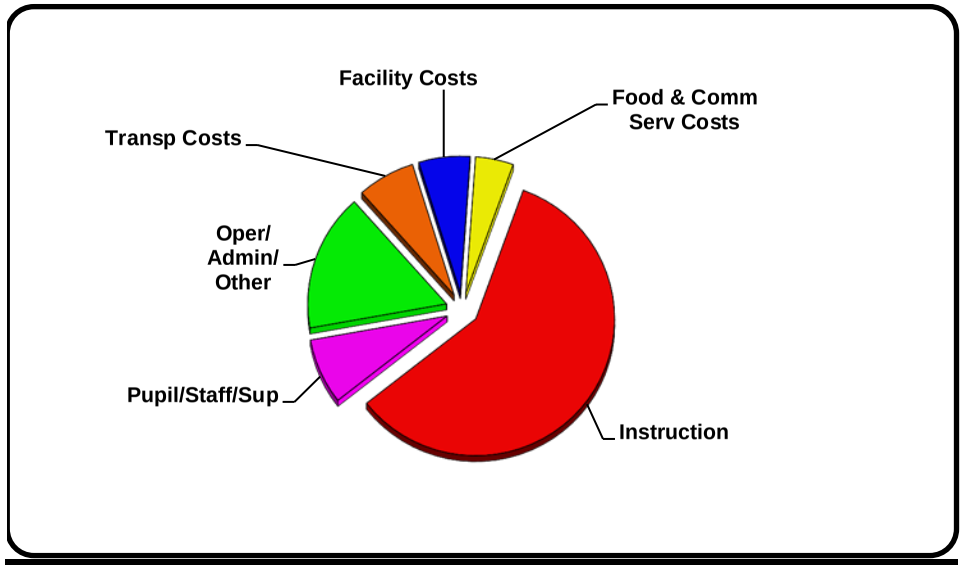
Dist Type	Rank	School District	2012-2013 Total Levy	2,012 TIFOUT EQ Value	2012-2013 Mill Rate
K-12	1	Gibraltar Area	$ 9,148,360	$ 3,512,797,364	$ 2.60
K-12	2	Washington	$ 1,170,537	$ 327,415,000	$ 3.58
K-12	3	Drummond	$ 4,684,520	$ 1,221,776,766	$ 3.83
K-12	4	Mercer	$ 2,101,481	$ 429,719,200	$ 4.89
K-12	5	Three Lakes	$ 6,977,688	$ 1,412,621,950	$ 4.94
K-12	6	Green Lake	$ 4,451,249	$ 890,598,774	$ 5.00
K-12	7	Northland Pines	$ 16,702,872	$ 3,274,032,633	$ 5.10
K-12	8	Sevastopol	$ 6,903,396	$ 1,348,882,412	$ 5.12
K-12	9	Elcho	$ 4,086,276	$ 743,889,034	$ 5.49
K-12	10	Niagara	$ 780,589	$ 139,216,000	$ 5.61
K-12	11	Northwood	$ 4,691,584	$ 786,834,574	$ 5.96
K-12	12	Webster	$ 7,566,452	$ 1,261,625,258	$ 6.00
K-12	13	Birchwood	$ 3,232,438	$ 528,888,996	$ 6.11
K-12	14	Wabeno Area	$ 5,047,980	$ 818,065,104	$ 6.17
K-12	15	Hayward Community	$ 17,311,454	$ 2,759,786,410	$ 6.27
Area Schools					
K-12	39	Alma	$ 1,353,423	$ 160,642,019	$ 8.43
K-12	50	Black River Falls	$ 6,996,521	$ 810,938,388	$ 8.63
K-12	56	Blair-Taylor	$ 2,569,539	$ 293,738,681	$ 8.75
K-12	58	Tomah Area	$ 11,570,425	$ 1,315,873,061	$ 8.79
K-12	110	Onalaska	$ 15,346,229	$ 1,597,856,092	$ 9.60
K-12	115	Hillsboro	$ 1,939,017	$ 200,594,362	$ 9.67
K-12	127	West Salem	$ 7,016,089	$ 718,699,174	$ 9.76
K-12	139	Sparta Area	$ 9,185,846	$ 927,366,350	$ 9.91
K-12	158	Adams-Friendship Area	$ 13,343,334	$ 1,328,731,340	$ 10.04
K-12	178	Reedsburg	$ 13,680,912	$ 1,342,733,090	$ 10.19
	179	K-12 Districts (368)	$ 4,352,028,756	$ 426,345,450,623	$ 10.21
K-12	200	Kickapoo Area	$ 1,875,353	$ 179,633,161	$ 10.44
K-12	203	Melrose-Mindoro	$ 3,189,908	$ 304,949,560	$ 10.46
K-12	205	Westby Area	$ 4,682,812	$ 447,402,225	$ 10.47
K-12	211	Galesville-Ettrick	$ 6,255,529	$ 591,600,048	$ 10.57
K-12	220	New Lisbon	$ 3,661,174	$ 343,515,730	$ 10.66
K-12	231	Cashton	$ 1,904,931	$ 176,901,610	$ 10.77
K-12	240	Nekoosa	$ 10,427,573	$ 958,335,743	$ 10.88
K-12	241	Norwalk-Ontario-Wilton	$ 1,874,395	$ 172,094,794	$ 10.89
K-12	249	Viroqua Area	$ 5,703,096	$ 521,922,697	$ 10.93
K-12	281	Wonewoc-Union Center	$ 2,616,127	$ 233,062,655	$ 11.22
K-12	292	Holmen	$ 14,931,189	$ 1,309,281,392	$ 11.40
K-12	297	Pittsville	$ 3,368,490	$ 292,599,058	$ 11.51
K-12	319	Bangor	$ 2,766,841	$ 230,787,407	$ 11.99
K-12	324	Lacrosse	$ 45,515,640	$ 3,751,338,621	$ 12.13
K-12	347	Mauston	$ 8,412,041	$ 659,714,733	$ 12.75
K-12	351	Lafarge	$ 1,288,829	$ 100,004,004	$ 12.89

2012-2013 Area School District



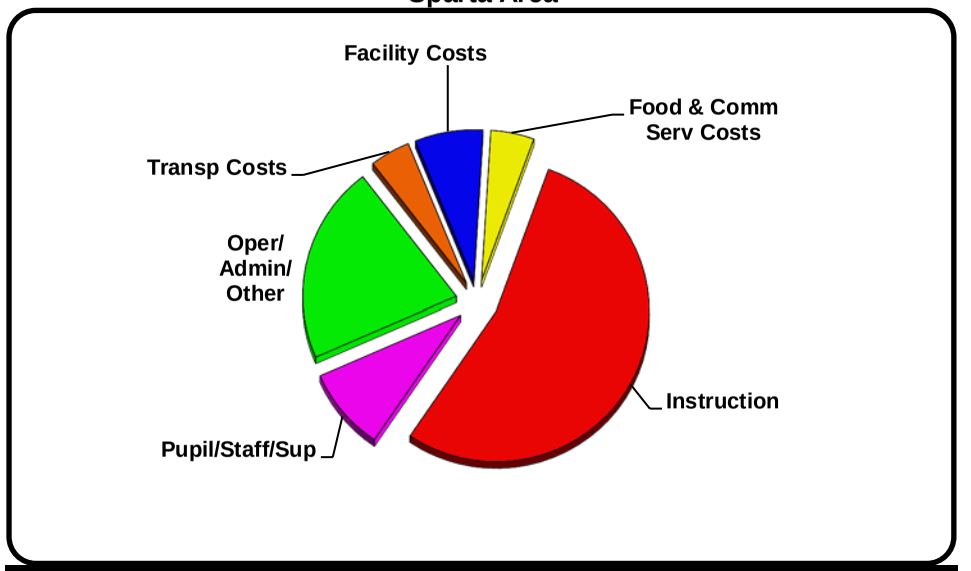
Multi-District Comparative Cost Comparison Using Audited 2011-12 Annual Data

Tomah Area



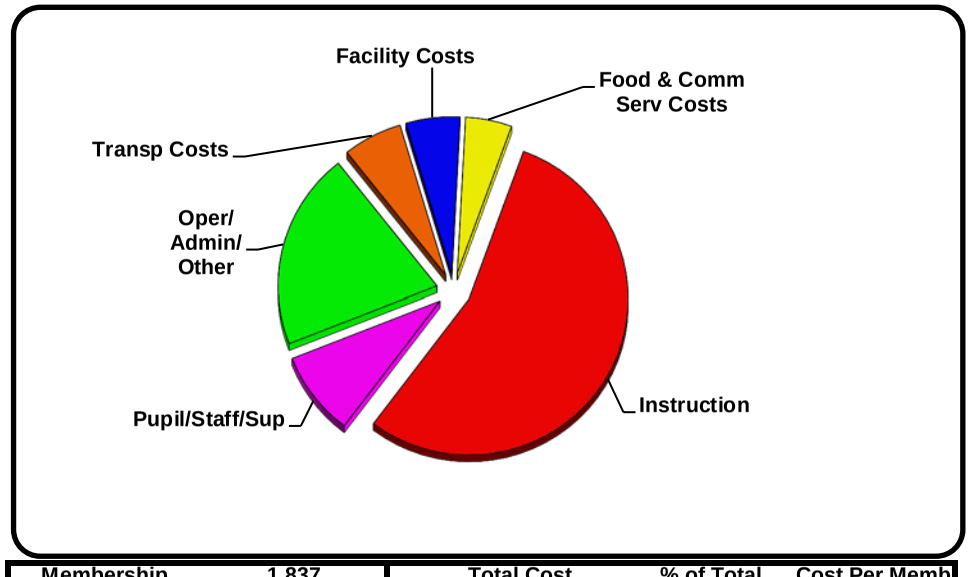
Membership 3,159	Total Cost	% of Total	Cost Per Memb
Instruction	$20,943,011	58.9%	$6,630
Pupil/Staff/Support	$2,761,100	7.8%	$874
Oper/Admin/Other	$5,782,198	16.2%	$1,830
Transportation Costs	$2,395,088	6.7%	$758
Facility Costs	$2,124,962	6.0%	$673
Food & Comm Serv Costs	$1,577,562	4.4%	$499
TOTALS	$35,583,921	100.0%	$11,264

Sparta Area



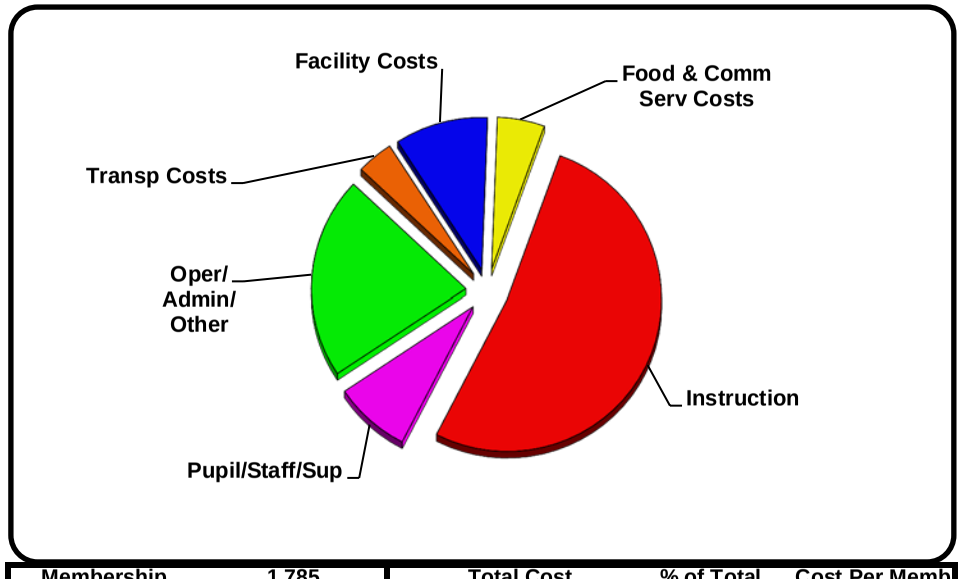
Membership 2,645	Total Cost	% of Total	Cost Per Memb
Instruction	$17,542,377	53.9%	$6,632
Pupil/Staff/Support	$2,902,623	8.9%	$1,097
Oper/Admin/Other	$6,882,086	21.2%	$2,602
Transportation Costs	$1,380,698	4.2%	$522
Facility Costs	$2,331,087	7.2%	$881
Food & Comm Serv Costs	$1,488,004	4.6%	$563
TOTALS	$32,526,874	100.0%	$12,297

Black River Falls



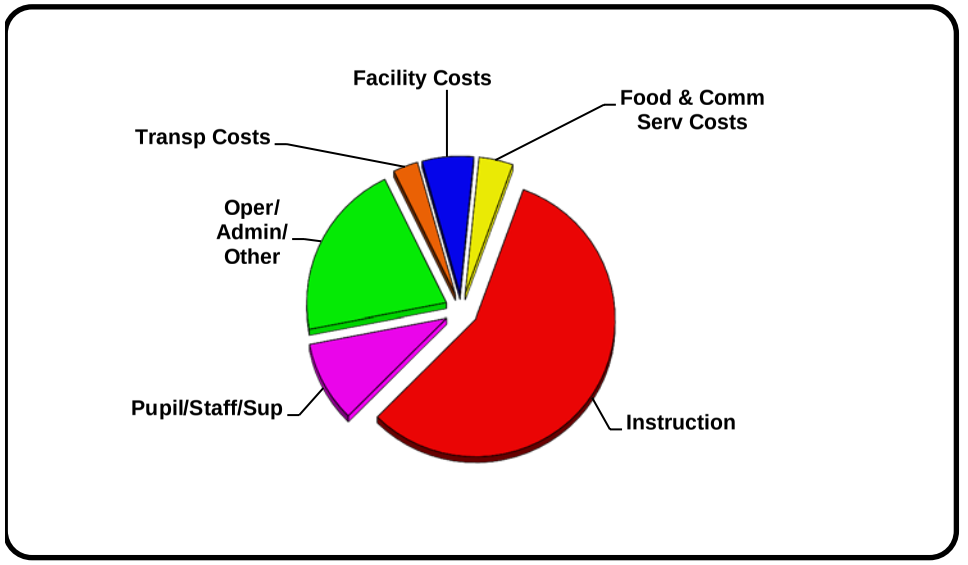
Membership 1,837	Total Cost	% of Total	Cost Per Memb
Instruction	$11,557,234	54.7%	$6,291
Pupil/Staff/Support	$1,843,004	8.7%	$1,003
Oper/Admin/Other	$4,291,834	20.3%	$2,336
Transportation Costs	$1,271,918	6.0%	$692
Facility Costs	$1,158,026	5.5%	$630
Food & Comm Serv Costs	$997,196	4.7%	$543
TOTALS	$21,119,213	100.0%	$11,497

West Salem



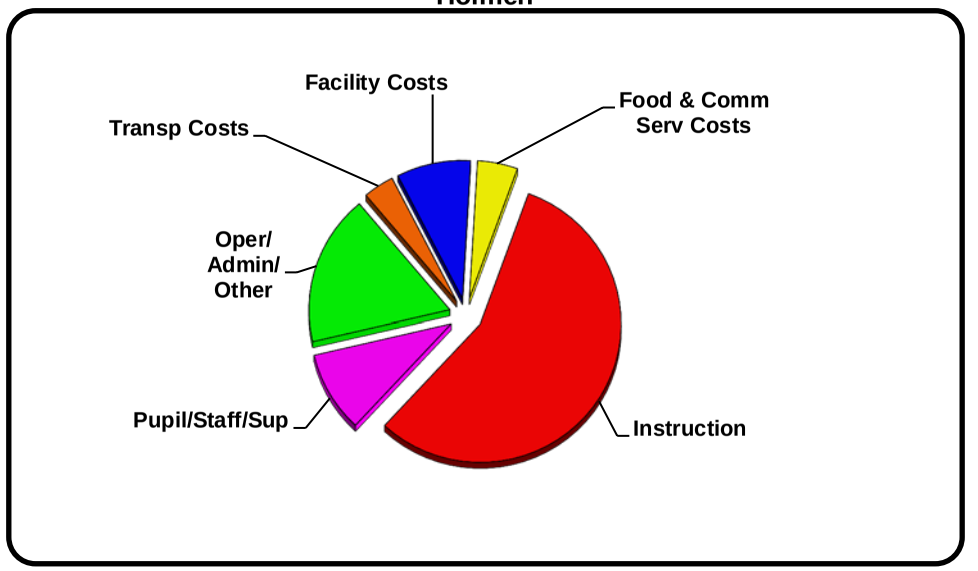
Membership 1,785	Total Cost	% of Total	Cost Per Memb
Instruction	$10,880,303	52.0%	$6,095
Pupil/Staff/Support	$1,680,611	8.0%	$942
Oper/Admin/Other	$4,476,876	21.4%	$2,508
Transportation Costs	$801,597	3.8%	$449
Facility Costs	$2,036,866	9.7%	$1,141
Food & Comm Serv Costs	$1,037,145	5.0%	$581
TOTALS	$20,913,398	100.0%	$11,716

Onalaska



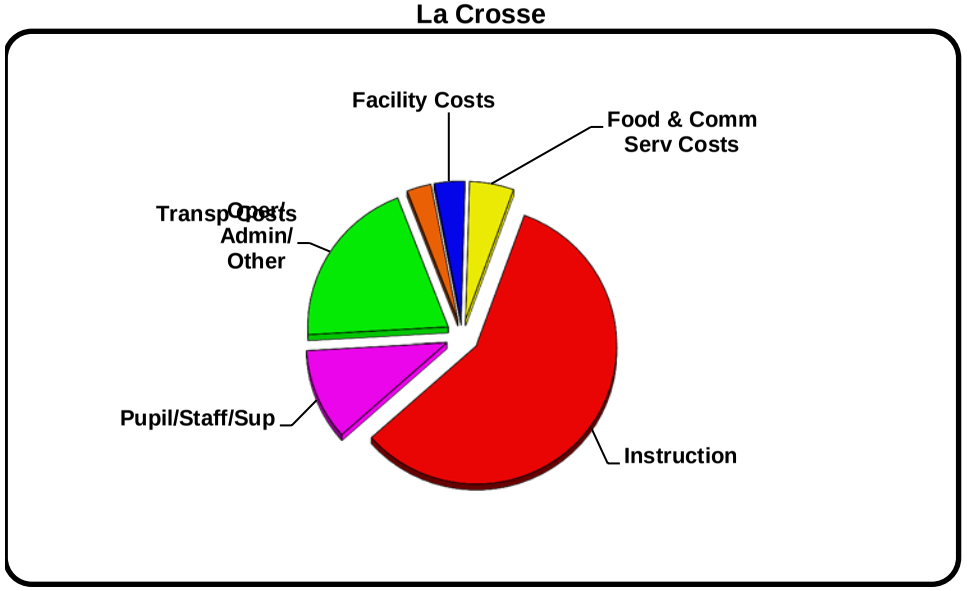
Membership 2,905	Total Cost	% of Total	Cost Per Memb
Instruction	$18,308,583	56.9%	$6,302
Pupil/Staff/Support	$3,067,498	9.5%	$1,056
Oper/Admin/Other	$6,689,683	20.8%	$2,303
Transportation Costs	$927,203	2.9%	$319
Facility Costs	$1,925,417	6.0%	$663
Food & Comm Serv Costs	$1,276,374	4.0%	$439
TOTALS	$32,194,757	100.0%	$11,083

Holmen



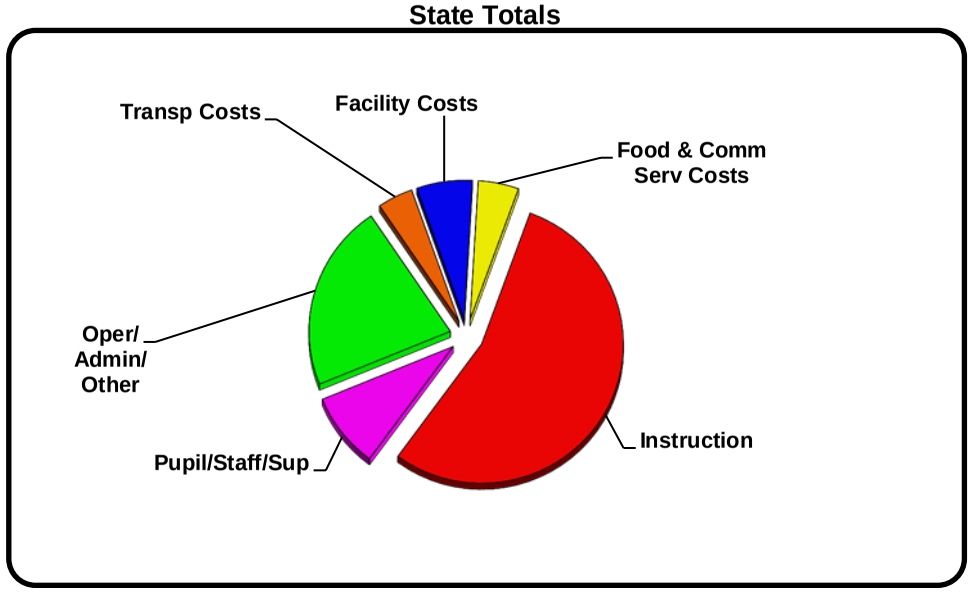
Membership 3,824	Total Cost	% of Total	Cost Per Memb
Instruction	$27,076,401	56.3%	$7,081
Pupil/Staff/Support	$4,543,317	9.5%	$1,188
Oper/Admin/Other	$8,430,485	17.5%	$2,205
Transportation Costs	$1,700,382	3.5%	$445
Facility Costs	$4,083,384	8.5%	$1,068
Food & Comm Serv Costs	$2,225,889	4.6%	$582
TOTALS	$48,059,859	100.0%	$12,568

La Crosse



Membership 6,749	Total Cost	% of Total	Cost Per Memb
Instruction	$54,877,308	57.9%	$8,131
Pupil/Staff/Support	$10,116,784	10.7%	$1,499
Oper/Admin/Other	$18,998,417	20.0%	$2,815
Transportation Costs	$2,652,267	2.8%	$393
Facility Costs	$3,328,436	3.5%	$493
Food & Comm Serv Costs	$4,842,731	5.1%	$718
TOTALS	$94,815,944	100.0%	$14,049

State Totals



Membership 855,327	Total Cost	% of Total	Cost Per Memb
Instruction	$5,771,996,046	54.5%	$6,748
Pupil/Staff/Support	$923,562,580	8.7%	$1,080
Oper/Admin/Other	$2,298,154,219	21.7%	$2,687
Transportation Costs	$426,984,732	4.0%	$499
Facility Costs	$674,214,591	6.4%	$788
Food & Comm Serv Costs	$489,949,369	4.6%	$573
TOTALS	$10,584,861,537	100.0%	$12,375

Fund 73 Reporting

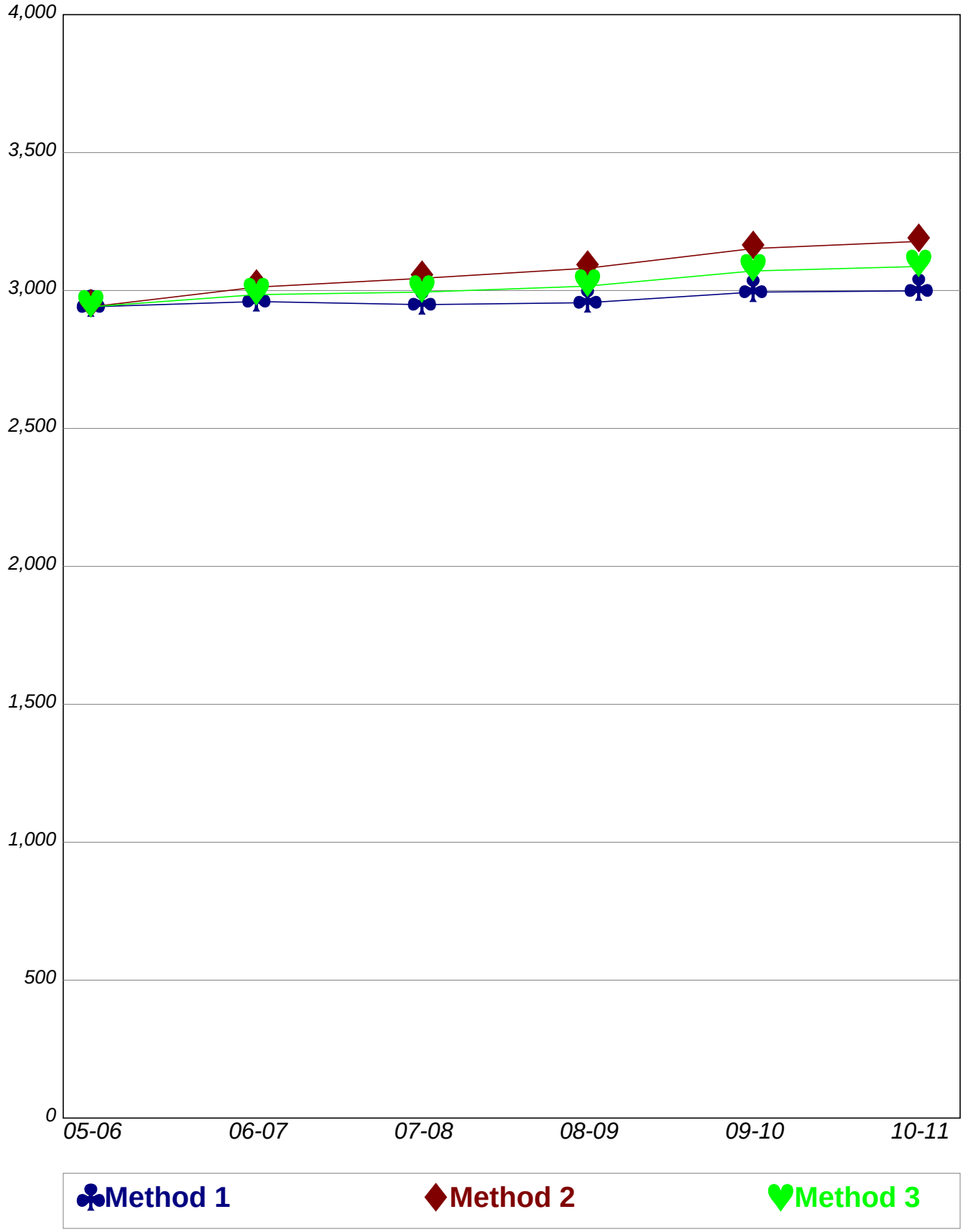
Annual Required Reporting as of June 30, 2012

Current Amount Invested in Trust:		**$251,821.06**
Investment return earned since last Annual Meeting:		**$7,325.90**
Total disbursments made since last Annual Meeting:		
	Revenues	**$1,332,524.78**
	Expenses	**$1,262,094.17**
	Difference	**$70,430.61**

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

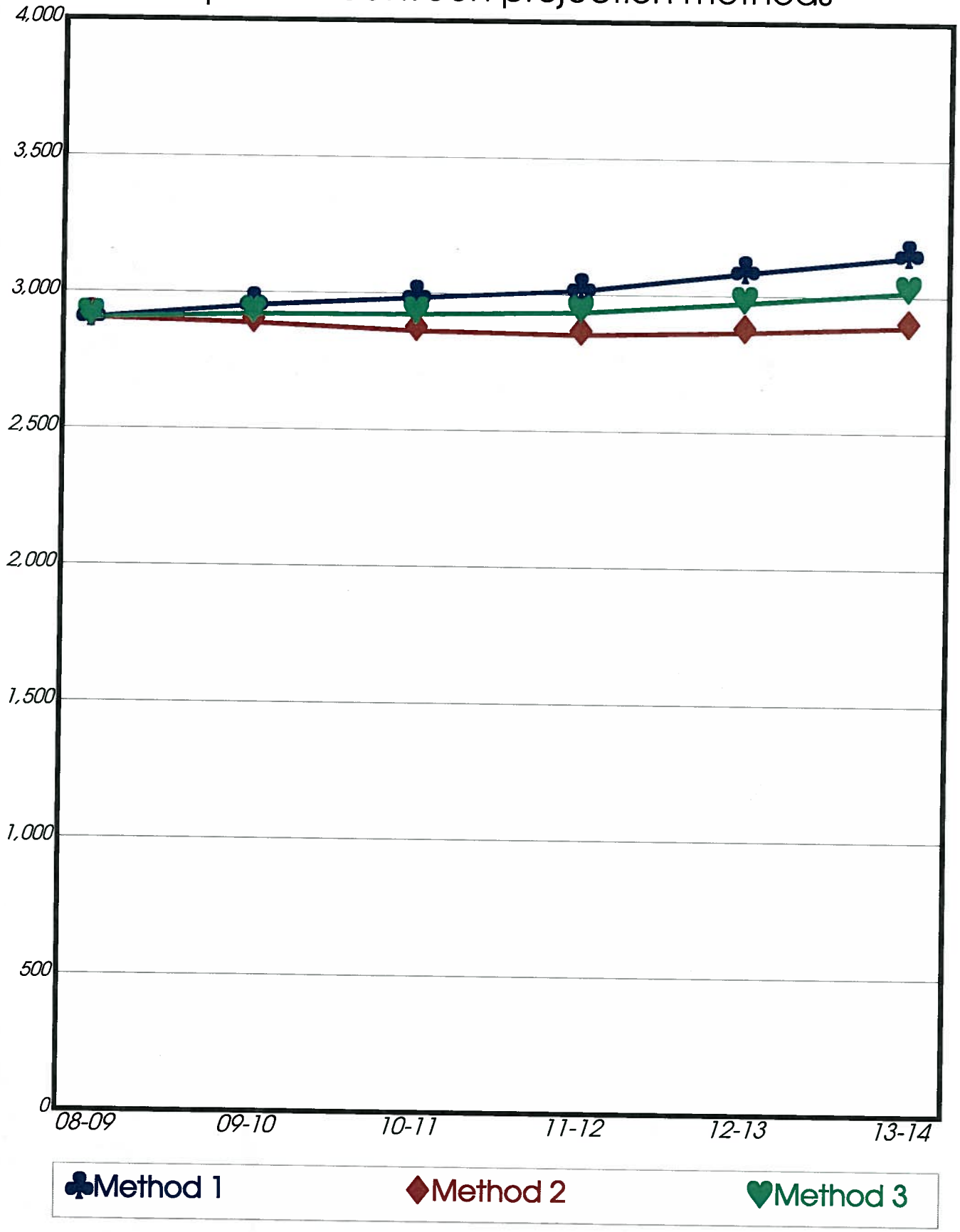
Tomah Area School District

Graph 16
K-12 Enrollment 2005-2010
Comparison between projection methods



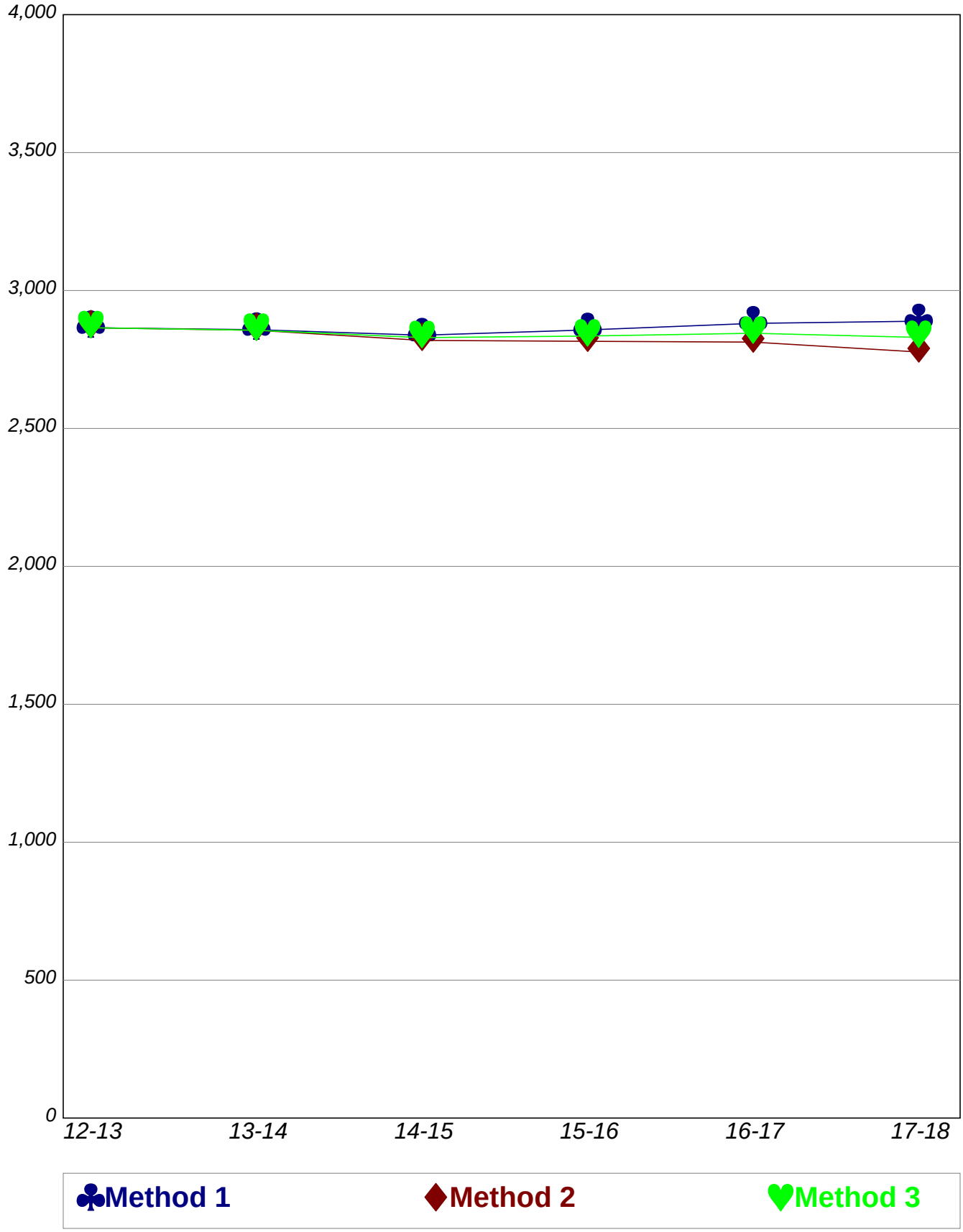
Tomah Area School District

Graph 16
K-12 Enrollment 2008-2013
Comparison between projection methods



Tomah Area School District

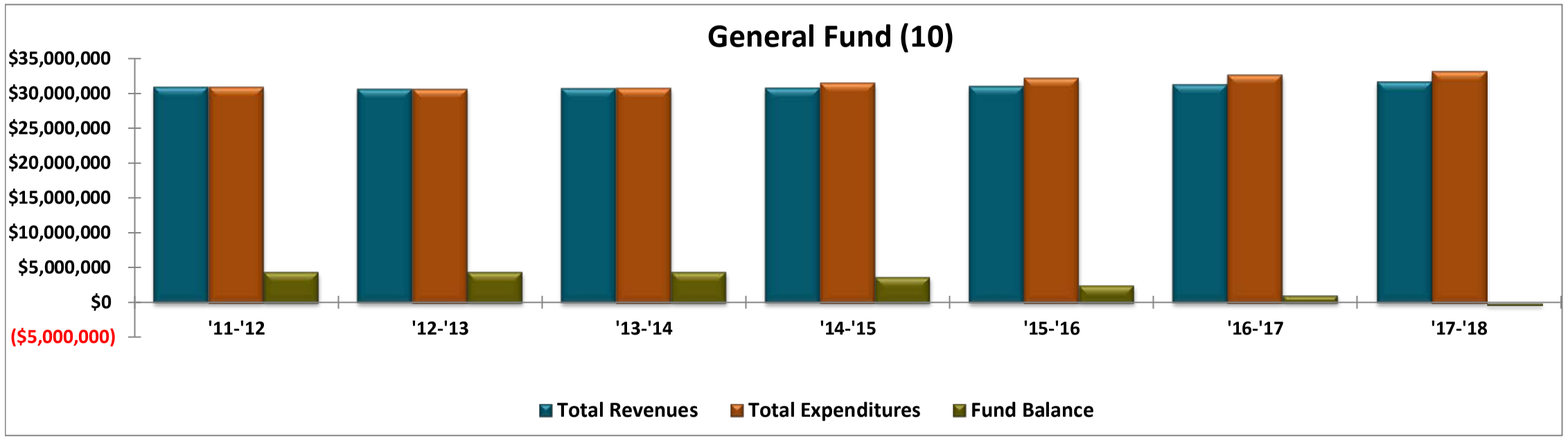
Graph 16
K-12 Enrollment 2012-2017
Comparison between projection methods

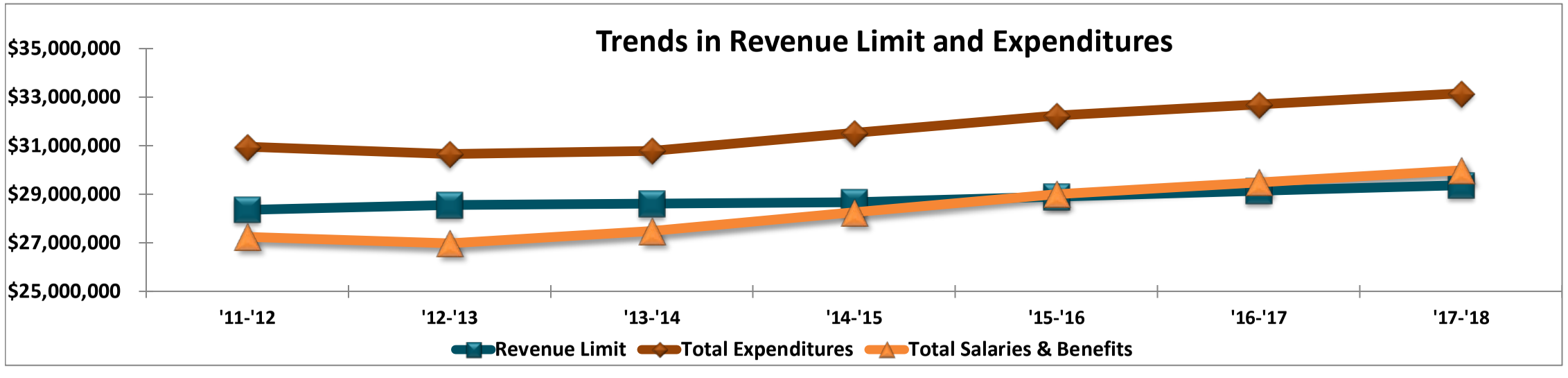


Tomah Area School District

Forecast Model Scenario: Current Scenario

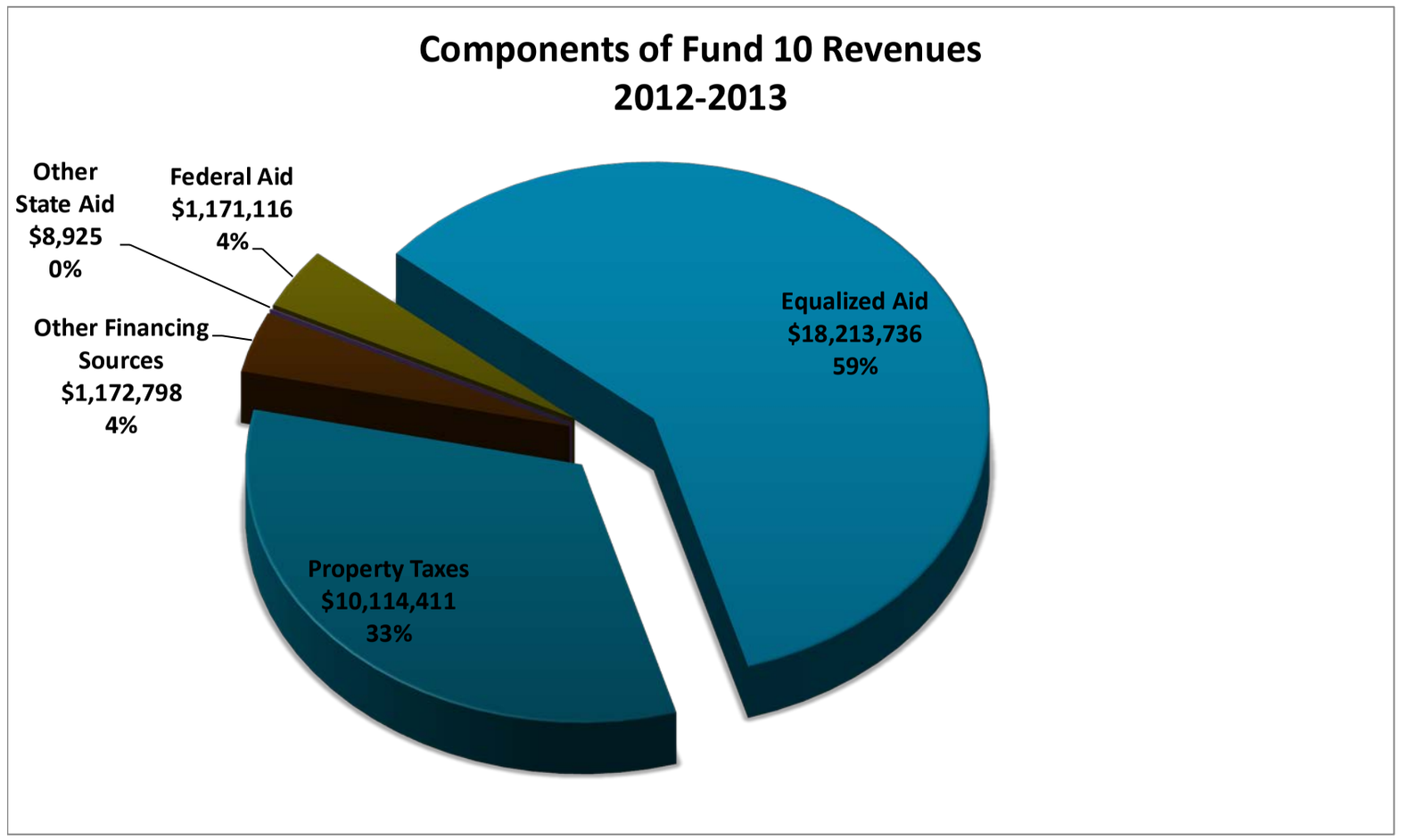
	'11-'12	'12-'13	'13-'14	'14-'15	'15-'16
Enrollment Growth:	-2.36%	0.20%	0.00%	0.00%	0.00%
Per Pupil Increase:	($523)	$50	$75	$75	$75
Equalized Valuation Growth:	1.33%	-0.26%	0.00%	0.00%	0.00%
Fund 10 Revenues	$30,977,267	$30,680,986	$30,789,938	$30,843,121	$31,075,318
Fund 10 Expenditures	$30,957,472	$30,650,224	$30,789,938	$31,528,122	$32,239,820
Surplus (Deficit)	$19,795	$30,762	($0)	($685,002)	($1,164,502)
Fund Balance	$4,304,229	$4,334,991	$4,334,990	$3,649,989	$2,485,486
Fund Balance as % of Expenditures	13.90%	14.14%	14.08%	11.58%	7.71%
Total School-Based Tax Levy	$11,082,235	$11,570,425	$11,764,554	$10,971,395	$11,208,757
Total Tax Rate per $1,000 Equalized Valuatio	$8.40	$8.79	$8.94	$8.34	$8.52
Non-Recurring Referendum $	$0	$0	$0	$0	$0
Recurring Referendum $	$0	$0	$0	$0	$0



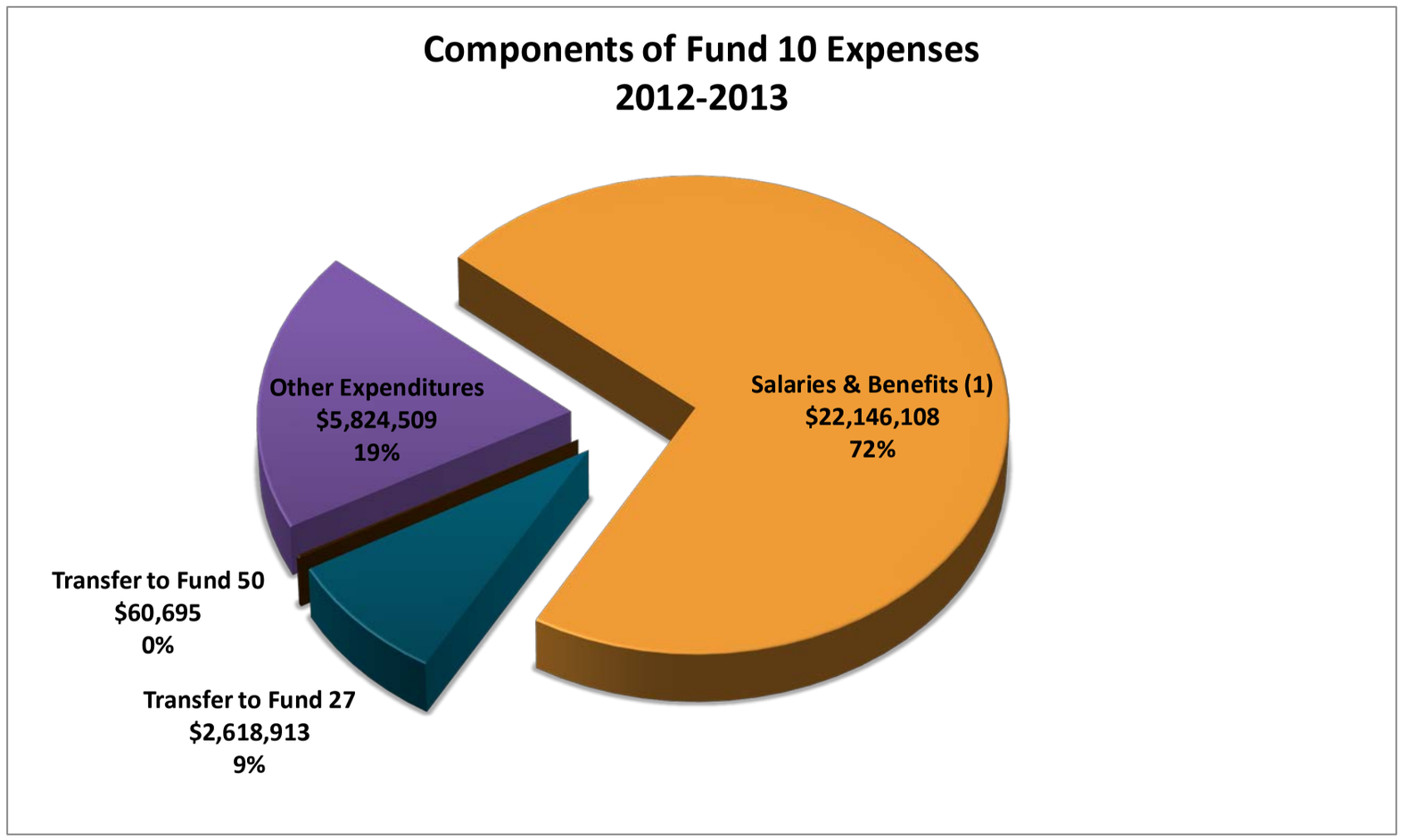


Tomah Area School District

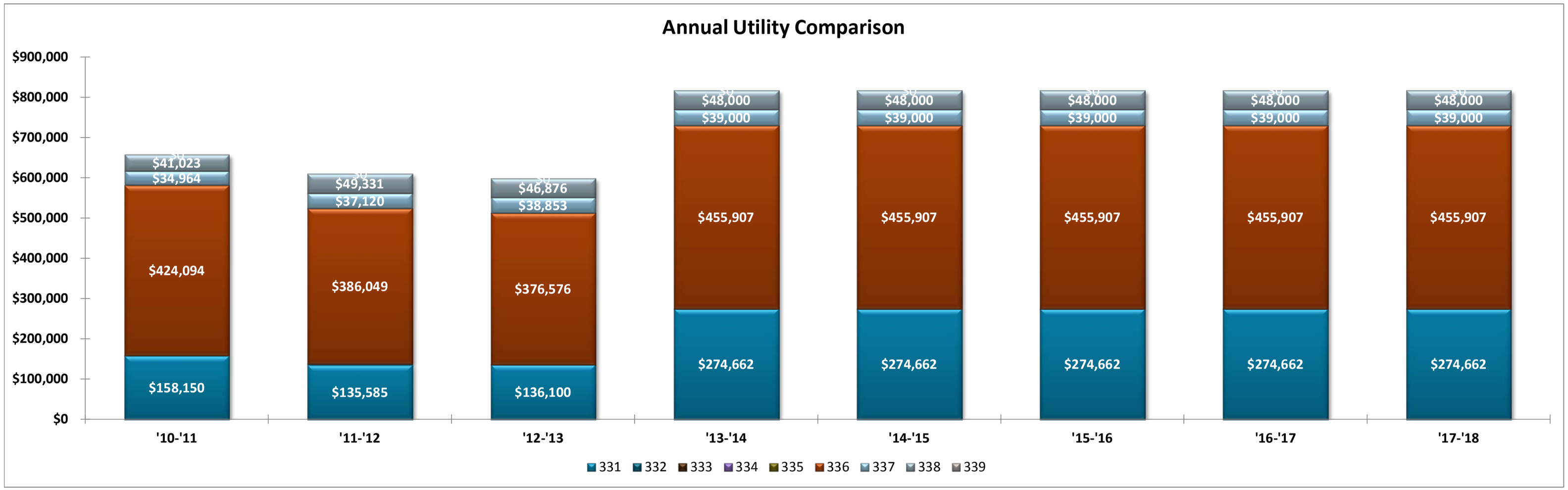
Scroll Down to see all graphs. Graphs may be copied and pasted as needed.

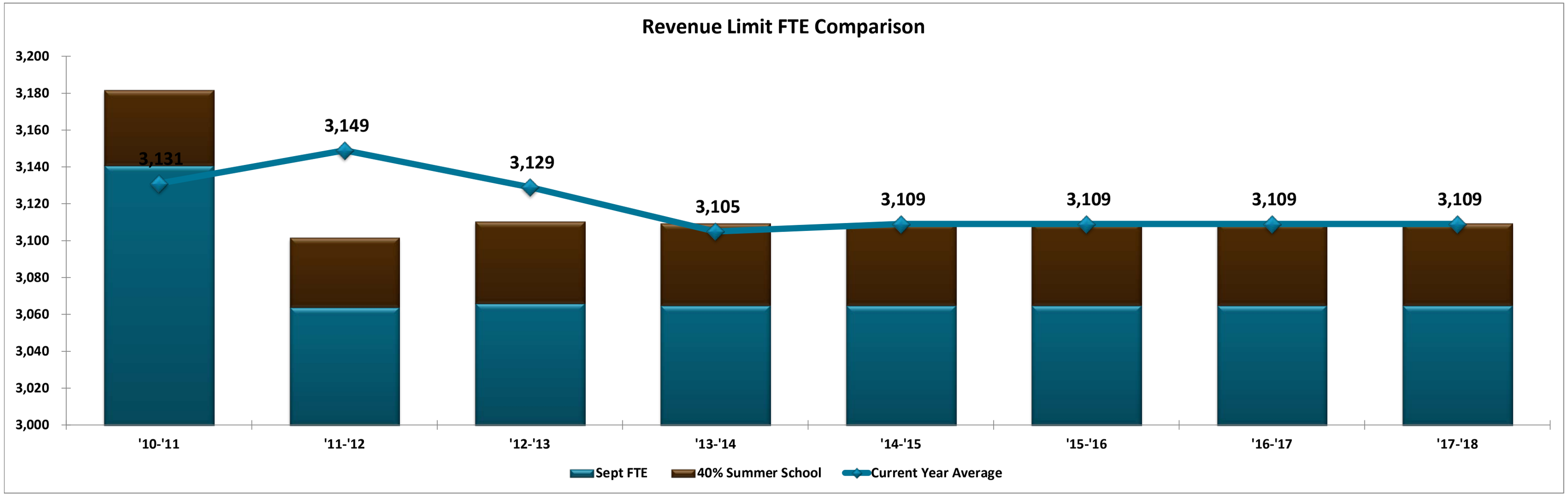


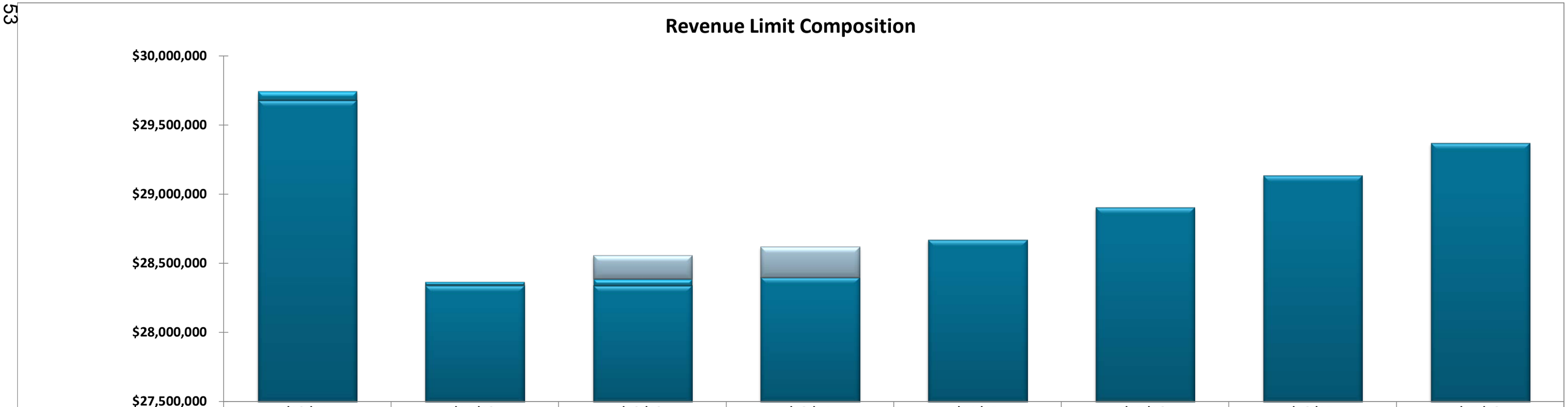
92.3% of Revenues Determined by the State Revenue Limit Calculation



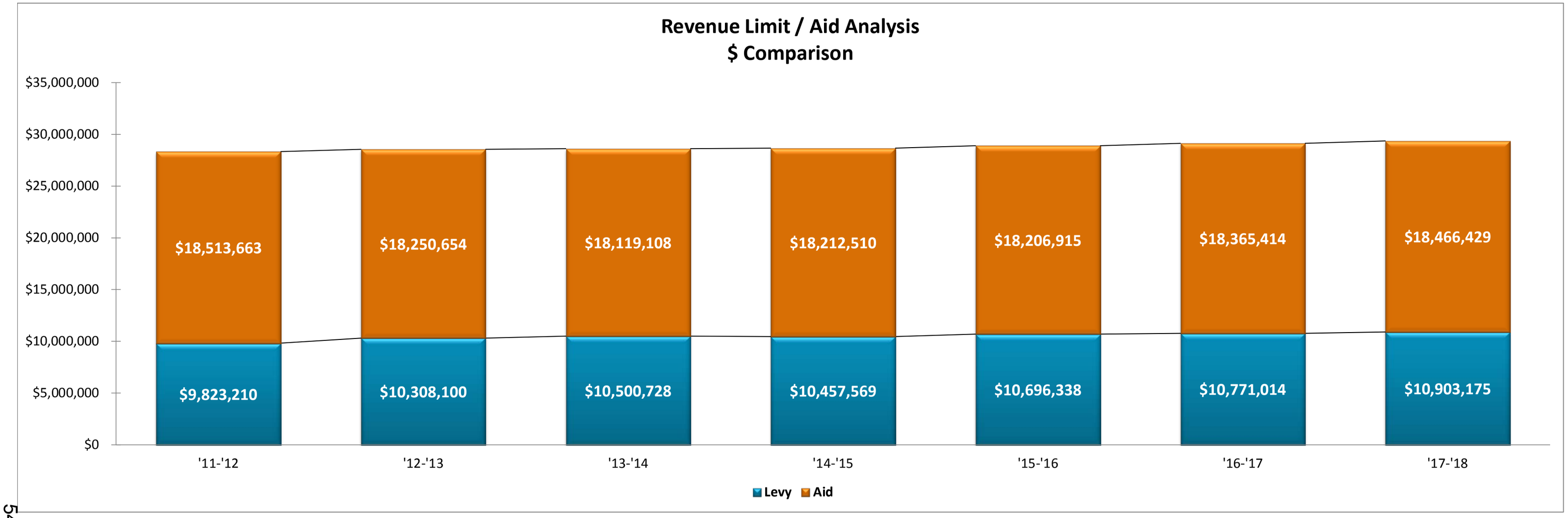
(1) Percent of Expenditures with the addition of Funds 27 Salaries & Benefits: 80.4%

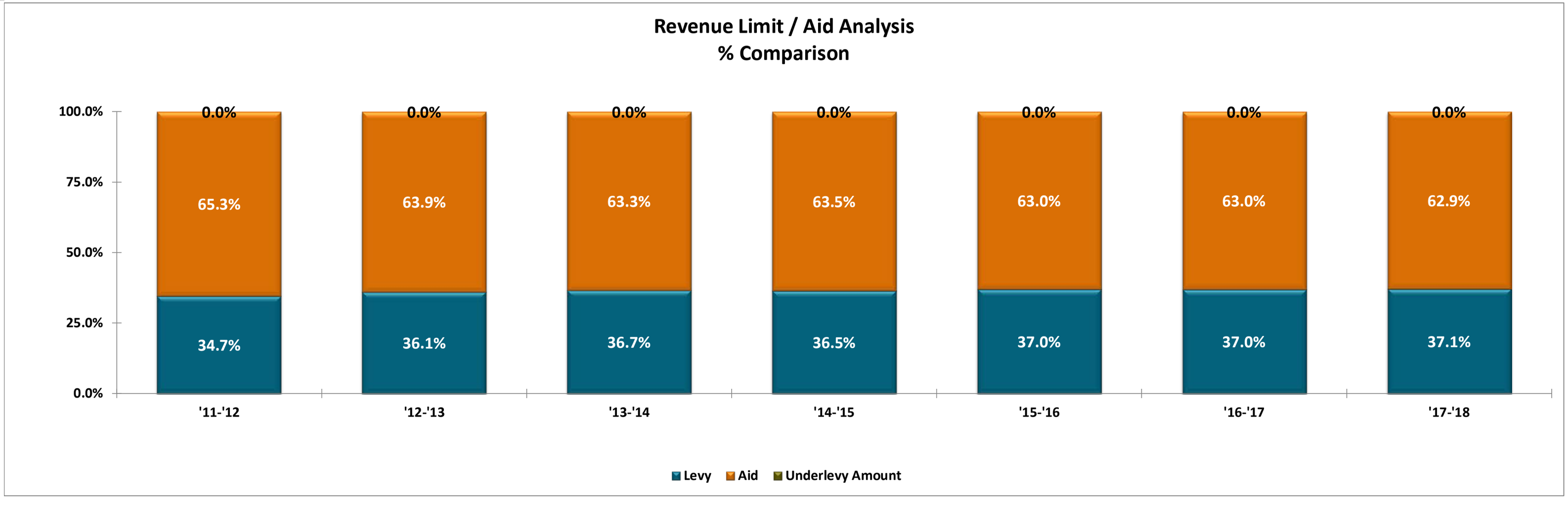


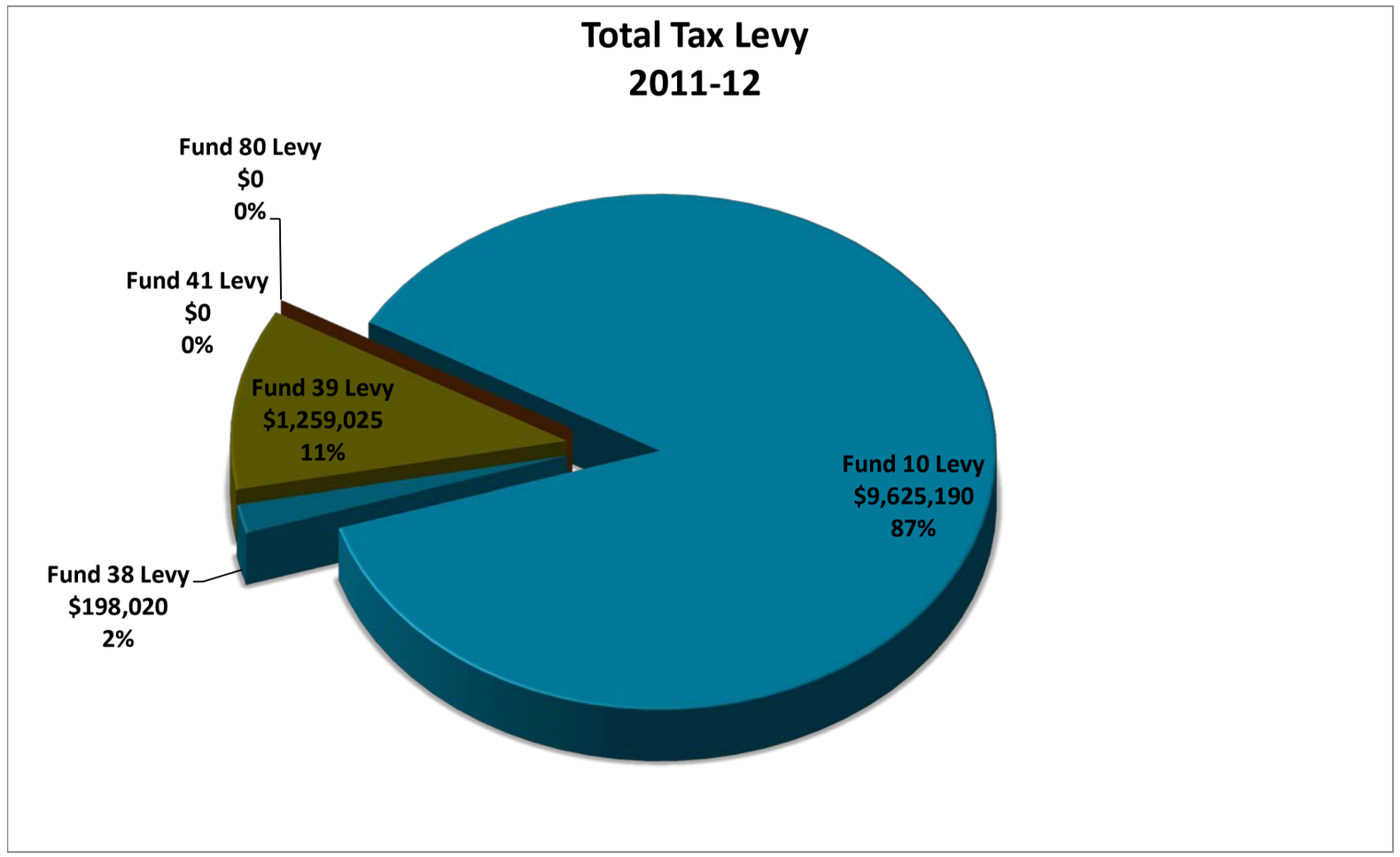


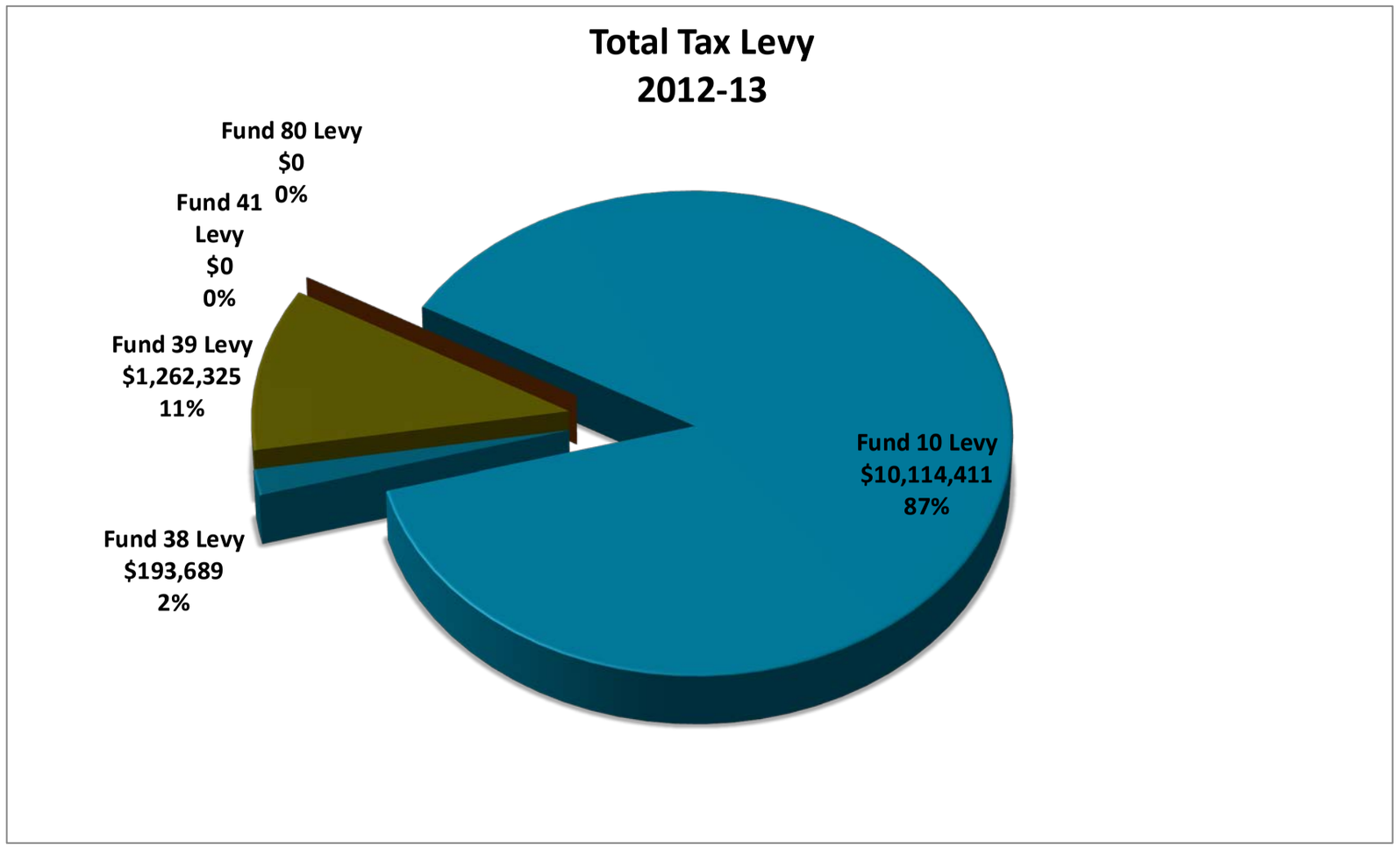


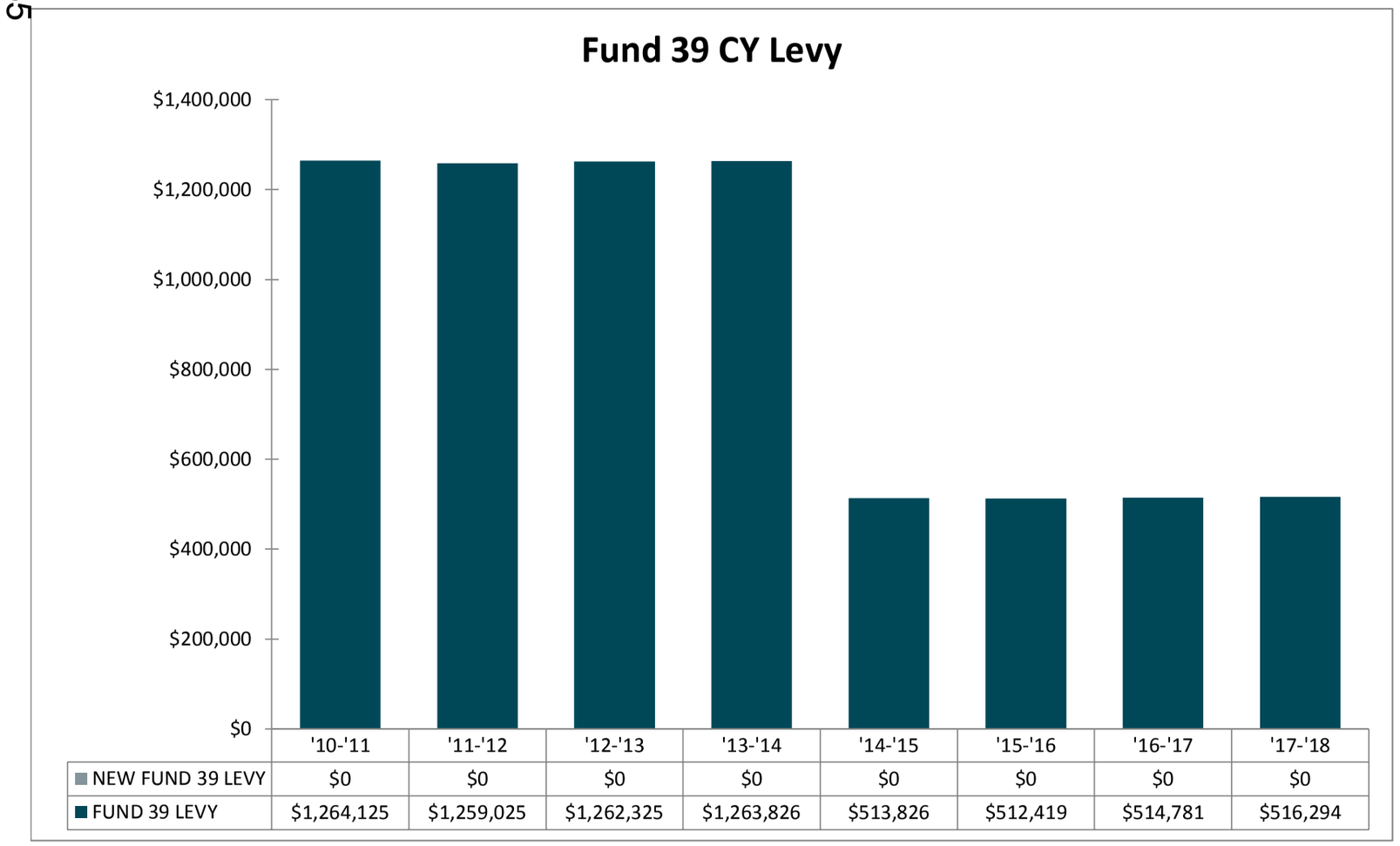
	'10-'11	'11-'12	'12-'13	'13-'14	'14-'15	'15-'16	'16-'17	'17-'18
Non-Recurring Exemptions	$0	$0	$172,094	$219,519	$0	$0	$0	$0
Recurring Exemptions	$63,321	$23,899	$45,461	$0	$0	$0	$0	$0
Rev. Limit no Exemptions	$29,682,037	$28,341,000	$28,341,199	$28,400,317	$28,670,079	$28,903,254	$29,136,429	$29,369,604


Revenue Limit / Aid Analysis
$ Comparison
$35,000,000
$30,000,000
$25,000,000
$20,000,000
$15,000,000
$10,000,000
$5,000,000
$0
$18,513,663
$18,250,654
$18,119,108
$18,212,510
$18,206,915
$18,365,414
$18,466,429
$9,823,210
$10,308,100
$10,500,728
$10,457,569
$10,696,338
$10,771,014
$10,903,175
'11-'12
'12-'13
'13-'14
'14-'15
'15-'16
'16-'17
'17-'18
Levy
Aid

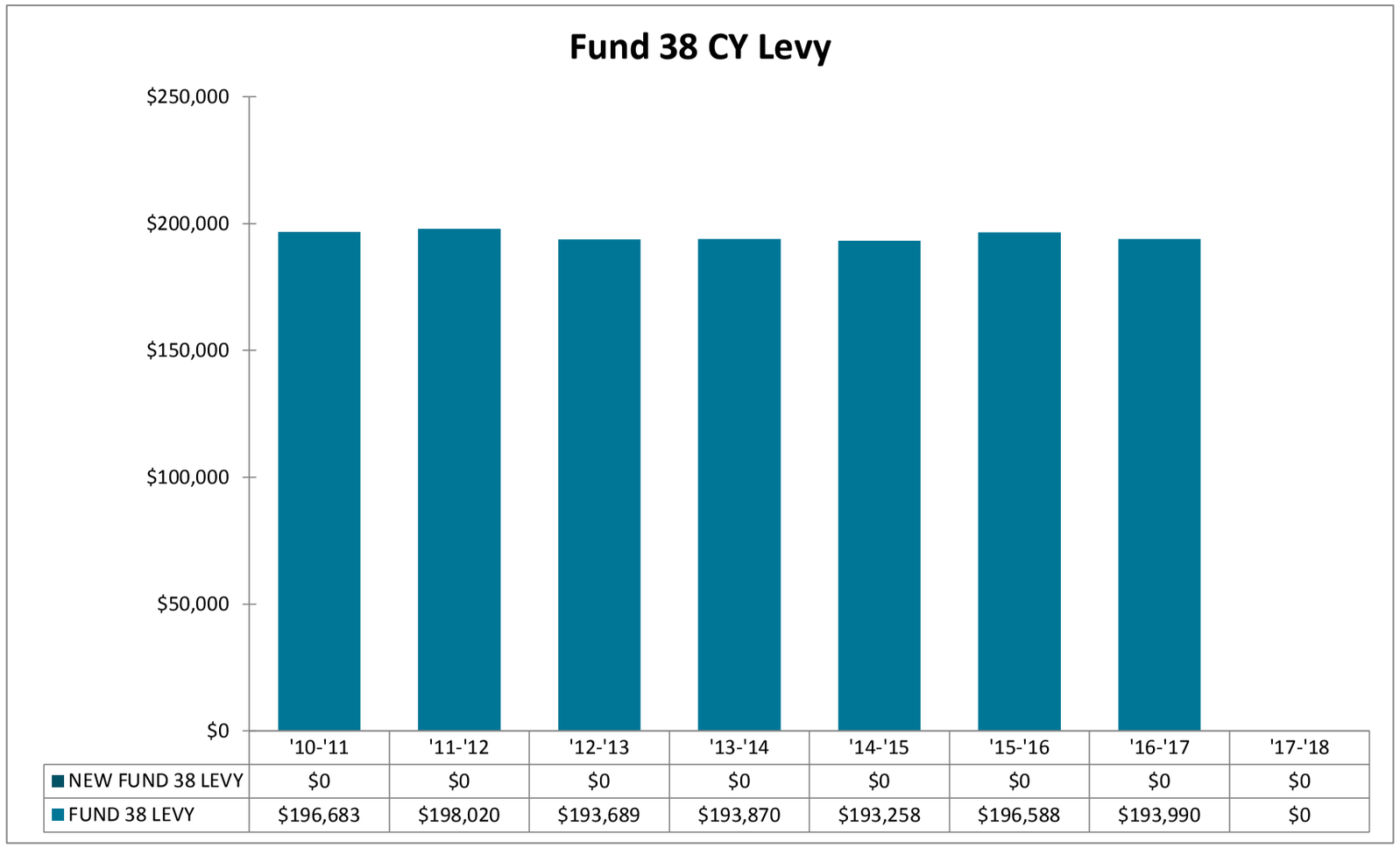

Revenue Limit / Aid Analysis
% Comparison
100.0%
75.0%
50.0%
25.0%
0.0%
0.0%
65.3%
34.7%
0.0%
63.9%
36.1%
0.0%
63.3%
36.7%
0.0%
63.5%
36.5%
0.0%
63.0%
37.0%
0.0%
63.0%
37.0%
0.0%
62.9%
37.1%
'11-'12
'12-'13
'13-'14
'14-'15
'15-'16
'16-'17
'17-'18
Levy
Aid
Underlevy Amount







	'10-'11	'11-'12	'12-'13	'13-'14	'14-'15	'15-'16	'16-'17	'17-'18
NEW FUND 39 LEVY	$0	$0	$0	$0	$0	$0	$0	$0
FUND 39 LEVY	$1,264,125	$1,259,025	$1,262,325	$1,263,826	$513,826	$512,419	$514,781	$516,294



	'10-'11	'11-'12	'12-'13	'13-'14	'14-'15	'15-'16	'16-'17	'17-'18
NEW FUND 38 LEVY	$0	$0	$0	$0	$0	$0	$0	$0
FUND 38 LEVY	$196,683	$198,020	$193,689	$193,870	$193,258	$196,588	$193,990	$0

TOMAH'S 11 YEAR STAFFING HISTORY

Enrollment

TIME	2003-2004 STAFFING ADDITIONS/REDUCTIONS	BUILDING	SALARY & FRINGE
1	Reduction of 1 Elementary Teacher	Warrens	$ (41,234)
	Athletic Director to Admin with Additional Days	High School	$ 11,838
6.75	Reduction of 1 EEN Aide	Miller	$ (16,566)
7	Reduction of 1 EEN Aide	Middle School	$ (18,393)
11.75	Reduction of 2 EEN Aides	High School	$ (29,113)
1	Reduction of Volleyball Coach	Middle School	$ (912)
1	Addition of Girls JV Tennis Coach	High School	$ 1,009
Total			$ (93,370)

TIME	2004-2005 STAFFING ADDITIONS/REDUCTIONS	BUILDING	SALARY & FRINGE
1	CD Teacher	Warrens	$ (51,210)
0.5	LD Teacher	Oakdale	$ (29,333)
1	Reading Specialist	District	$ (65,764)
0.4	School Nurse	District	$ (13,900)
6.25	EEN Aide	LaGrange	$ (21,147)
1	Driver's Education Instructor	High School	$ (41,850)
1	Remedial Reading Teacher	Warrens	$ (45,004)
1	Boys Cross Country Coach	High School	$ (1,820)
1	Assistant Director of Technology	District	$ (67,893)
1	ED Teacher	Middle School	$ 48,285
6.25	EEN Aide	Middle School	$ 21,147
	Increase Summer Band	Middle School	$ 3,431
	Increase Summer School	Middle School	$ 7,315
1.25	Increase Hours of Guidance Aide	Middle School	$ 3,352
1	Gymnastics Girls Head Coach	High School	$ 3,612
1	Gymnastics Girls Assistant Coach	High School	$ 2,415
1	Technology Support Engineer	District	$ 68,289
Total			$ (180,078)

TIME	2005-2006 STAFFING ADDITIONS/REDUCTIONS	BUILDING	SALARY & FRINGE
1 FTE	Speech Teacher	District	$ 52,505
.5 FTE	Alternative Education	Milwaukee St	$ 17,399
.5 FTE	Title I Rdg/Math	Kupper	$ 26,015
Total			$ 95,919

TIME	2006-2007 STAFFING ADDITIONS/REDUCTIONS	BUILDING	SALARY & FRINGE
1 FTE	Band Teacher	HS & MS	$ 47,877
Total			$ 47,877

TIME	2007-2008 STAFFING ADDITIONS/REDUCTIONS	BUILDING	SALARY & FRINGE
.75 FTE	SRO Officer	THS	$ 45,000
1 FTE	CD/ED Position	LaGrange	$ 63,513
1 FTE	3rd Grade Teacher	Lemonweir	$ 58,205
1 FTE	20% Title Position	Camp Douglas	$ 10,018
1 FTE	TV Productions/Graphics Arts/English Teacher	THS	$ 57,238
1 FTE	ELL	District	$ 58,204
12% FTE	OT/PT	District	$ 8,250
4 Hrs	Special Education Aide	TMS	$ 18,519
5 Hrs	Custodial	LaGrange	$ 21,914
6 Hrs	Regular Aide	LaGrange	$ 23,634
6 Hrs	Regular Aide	LaGrange	$ 23,634
4 Hrs	ED/CD Aide	LaGrange	$ 18,257
5 Hrs	Custodial	THS	$ 21,914
7.5 Hrs	Certified Aide	Lemonweir	$ 23,500
7 Hrs	Certified Aide	THS	$ 23,500
Total			$ 475,300

TIME	2008-2009 STAFFING ADDITIONS/REDUCTIONS	BUILDING	SALARY & FRINGE
1	Special Education (CD)	THS	$ 63,970
0.5	Special Education (ED)	TMS	$ 32,309
1	Kindergarten	LaGrange	$ 63,970
0.5	Special Education (PT)	District	$ 32,309
0.5	Kindergarten Aide	LaGrange	$ 16,489
1	Varsity Assistant/JV (Cross Country)	THS	$ 1,378
1	Fr/JV (Soccer)	THS	$ 1,756
1	Fr/JV (Soccer)	THS	$ 1,756
1	Head Coach/Program Coordinator (TMS Football)	TMS	$ 328
1	Varsity Res. Assistant (Baseball)	THS	$ 1,756
1	Varsity Res. Assistant (Softball)	THS	$ 1,756
1	Assistant (TMS Track-n-Field)	TMS	$ 1,322
Total			$ 235,587

TIME	2009-2010 STAFFING ADDITIONS/REDUCTIONS	BUILDING	SALARY & FRINGE
0.5	Guidance (Eliminated)	THS	$ (45,000)
0.5	Guidance (Eliminated)	Elementary	$ (45,000)
0.5	EEN Teacher (Eliminated)	RKLC	$ (28,600)
1	Bookkeeper (Eliminated)	District	$ (80,000)
1	EBD Aide (Eliminated)	TMS	$ (13,629)
	4 Year Old Kdg (Addition)	District	$ 312,016
Total			$ 99,787

TIME	2010-2011 STAFFING ADDITIONS/REDUCTIONS	BUILDING	SALARY & FRINGE
1	Drivers Education	THS	$ (77,459)
1	Science Position	THS	$ (77,459)
0.75	ESL	RKLC	$ (58,094)
1	Special Education	TMS	$ (77,459)
2	4th & 5th Grade Teachers	LaGrange	$ 154,918
1	District Title 1	Lemonweir	$ 77,459
1	Literacy Coach	LaGrange	$ 77,459
3	Remedial Reading (ARRA Funded 1 Year)	Elementary	$ -
1	Librarian	THS/TMS	$ (77,459)
Total			$ (58,094)

TIME	2011-2012 STAFFING ADDITIONS/REDUCTIONS	BUILDING	SALARY & FRINGE
-0.4	Secretary	District Office	$ (9,200)
-0.4	Aide RKLC	RKLC	$ (9,200)
-0.5	RKLC (Decisions)	RKLC	$ (38,730)
-1	Band	THS/TMS	$ (77,459)
-1	Social Studies	THS	$ (77,459)
-1	Math	THS	$ (77,459)
-1	English	THS	$ (77,459)
-1	Business Education	THS	$ (77,459)
-0.5	General Music	TMS	$ (38,730)
-0.5	4 Yr Old Kindergarten	Elementary	$ (27,000)
-2	Study Hall	THS	$ (46,000)
-0.5	Secretary	THS	$ (11,500)
-3	Title I Funded Reading (Formerly Remedial)	Elementary	$ (223,316)
	RKLC EEN Teacher		$ (38,729)
-1	TMS Reading	TMS	$ (77,459)
-1	Transportation Aide	District	$ (23,000)
-0.5	Collaboration Aide	Elementary	$ (11,500)
	Late Bus	District	$ (13,673)
	5K Route	District	$ (18,000)
3	Three (3) EEN Teachers (EBD)	Miller, LaGrang	$ 232,377
0.5	4K Teacher	TPLC	$ 38,729
	EEN RKLC Sub	RKLC	$ 20,000
	Associate Principal to Elementary Principal	THS	$ 25,000.00
			$ (657,225)

TIME	2012-2013 STAFFING ADDITIONS/REDUCTIONS	BUILDING	SALARY & FRINGE
1	Special Education Teacher (ED)	THS	$ (58,738)
1	Guidance Counselor	TMS	$ (84,231)
1	Speech Pathologist	District	$ (58,697)
1	Electrician	District	$ (62,957)
1	Special Education Teacher (ED)	Elementary	$ 58,738
2 Hrs	Wyeville Aide Time	Elementary	$ 4,869
5.5 Hrs	Timber Pups 4K Secretary	Elementary	$ 14,299
1	Psychologist	TMS	$ 69,928
1	Techonology Integration Specialist	THS	$ 58,681
	Weight Lifting -Schedule B	THS	$ 1,714
	Advanced Placement Coordinator	THS	$ 750
	Speech Pathologist Aide	District	$ 14,974
Total			$ (40,670)

TIME	2013-2014 STAFFING ADDITIONS/REDUCTIONS	BUILDING	SALARY & FRINGE
1	Library Media Specilist	Elementary	$ (50,610)
1	Spec Ed (Based on numbers)	LaGrange	$ (47,249)
0.3	Additional Reading Staff	TMS	$ 15,000
0.5	Title I Teacher	District	$ (25,000)
	Speech and Language Presence Learning Software	District	$ 100,000
2.5	Speech and Language Support Staff	District	$ 52,579
Total			$ 44,720

Total Dollar Change Since 2008	**$ (238,640)**
2008 K-12 Enrollment	**$ 3,010**
2013 K-12 Enrollment Only	**$ 2,915**
2013 4K-12 Enrollment	**$ 3,078**
Total K-12 Enrollment Only Change Since 2008	**$ (95)**
Total 4K-12 Enrollment Change Since 2009	**$ 68**

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.

(1) ANNUAL MEETING.

(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.

(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.

(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.

(2) SPECIAL MEETING.

(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.

(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.

(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.

(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.

History: 1979 c. 164, 301; 1989 a. 114; 1993 a. 184; 1997 a. 87; 2001 a. 16.

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.

History: 1975 c. 138, 199.

120.10 Powers of annual meeting. The annual meeting of a common or union high school district may:

(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.

(2) ADJOURNMENT. Adjourn from time to time.

(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.

(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.

(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.

(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.

(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.

(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.

(8) TAX FOR OPERATION. Vote a tax for the operation of the schools of the school district.

(9) TAX FOR DEBTS. Vote a tax necessary to discharge any debts or liabilities of the school district.

(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.

(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).

(11) TAX FOR RECREATION AUTHORITY. Vote a tax for the purposes specified in s. 66.0123.

(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.

(14) LEGAL PROCEEDINGS. Direct and provide for the prosecution or defense of any action or proceedings in which the school district is interested.

(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.

(16) SCHOOL LUNCHES. Direct the school board to furnish school lunches to the pupils of the school district and appropriate funds for that purpose.

(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.

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.

An 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).

The 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).

Sub. (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).

Nothing 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).

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

120.11 School board meetings and reports.

(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.

(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.

(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.

(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.

History: 1979 c. 141, 173; 1983 a. 27, 339; 2005 a. 99.