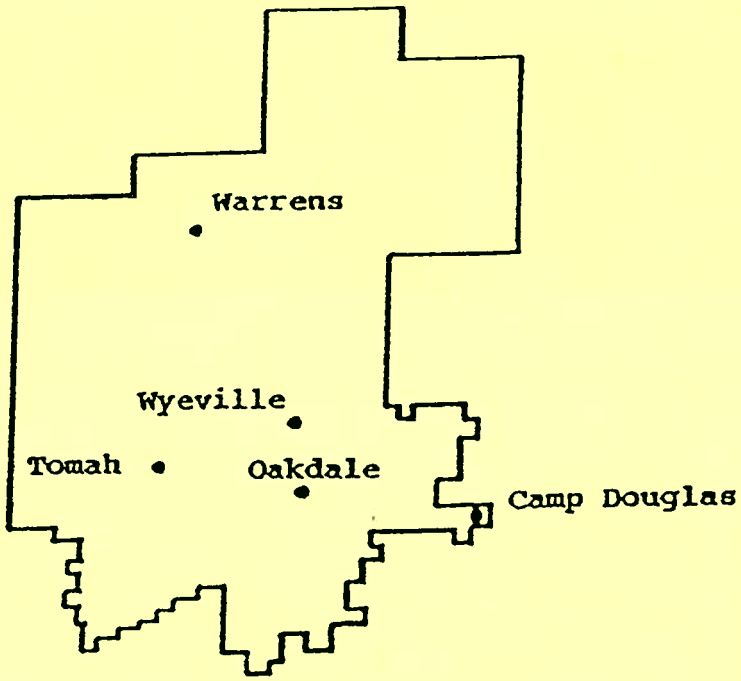
TOMAH AREA SCHOOL DISTRICT



ANNUAL REPORT

TOMAH HIGH SCHOOL CAFETERIA

August 14, 2006

Budget Meeting: 7:30 p.m.

Annual Meeting: 8:00 p.m.

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ELECTORS OF THE TOMAH AREA SCHOOL DISTRICT:

The 2006-2007 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.

Gene E. Baumgarten	**President**
Dave Stutzman	**Vice President**
Gary R. Grovesteen	**Clerk**
Dennis Workman	**Treasurer**
Debra Buswell	**Director**
Joan Greendeer-Lee	**Director**
Mary Ellen Justinger	**Director**
Robert T. Fasbender	**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 14, 2006, at 7:30 p.m.
The meeting will be held in the Tomah High School Cafeteria, 901 Lincoln Ave.

1 Call Meeting to Order
2. Review of Proposed 2006-2007 Budget
3. Adjournment

TOMAH AREA SCHOOL DISTRICT

If You Believe, You Will Achieve

129 West Clifton Street
Tomah WI 54660-2507

AGENDA

ANNUAL SCHOOL DISTRICT MEETING

Monday, August 14, 2006, at 8:00 p.m.
The meeting will be held in the Tomah High School Cafeteria, 901 Lincoln Ave.

1. Call Meeting to Order - Done by President
2. Elect a Chairman
3. Approval of Minutes of 2005 Annual Meeting
4. Treasurer's Report – 2005-2006 Fiscal Year
5. Authorize Sale of School Property
6. Vote on Furnishing School Meals
7. Vote on Use of Free Textbooks
8. Vote on Salaries of School Board Members
9. Old Business
10. New Business
    a) Update on Proposed Building Program
    b) Communication with the Public
11. Levy a School Tax for the Ensuing Year
12. Set Next Annual Meeting Date
13. Adjournment

OFFICIAL PROCEEDINGS OF THE BOARD OF EDUCATION
TOMAH AREA SCHOOL DISTRICT

ANNUAL BUDGET HEARING
Monday, August 8, 2005, at 7:30 p.m.
The meeting was held in the Tomah High School Cafeteria.

The Annual Budget meeting of the Tomah Area School District was called to order by President Baumgarten at 7:30 p.m. on Monday, August 8, 2005.

Business Manager Greg Gaarder reviewed the proposed 2005-2006 budget, which was presented by the Board of Education. Copies of the budget/annual report were available for those in attendance.

A motion was made by Barb Sullivan and seconded by Jenny McCoy to adjourn the meeting. The motion carried. The meeting was adjourned at 8:07 p.m.

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

OFFICIAL PROCEEDINGS OF THE BOARD OF EDUCATION
TOMAH AREA SCHOOL DISTRICT

ANNUAL MEETING
Monday, August 8, 2005, at 8:00 p.m.
The meeting was held in the Tomah High School Cafeteria.

1. ***Call Meeting to Order*** – The Annual Meeting of the Tomah Area School District was called to order by School Board President Baumgarten at 8:08 p.m. on Monday, August 8, 2005.

2. ***Elect a Chairman*** – Mr. Baumgarten asked for nominations for a chairperson to preside over the meeting. A motion was made by Paul Wiese to nominate Gene Baumgarten. A motion was made by Pat Reis and seconded by Cindy Zahrte to close nominations and cast a unanimous vote for Gene Baumgarten. The motion carried on a hand vote.

3. ***Reading of Minutes of Last Annual Meeting*** - Mr. Baumgarten 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 Sandy Murray and seconded by Sharon Powell to approve the minutes. The motion carried on a hand vote.

4. ***Treasurer's Report*** - The treasurer's report was not read since it is printed in detail in the district's Annual Report. A motion was made by Cindy Zahrte and seconded by Sandy Murray to approve the treasurer's report as printed. The motion carried on a hand vote.

5. ***Authorize Sale of School Property*** - A motion was made by Tim White and seconded by Paul Wiese to authorize the sale of surplus school property. The motion was passed on a hand vote.

6. ***Vote on Furnishing School Meals*** - A motion was made by Jenny McCoy and seconded by Sharon Powell to continue to operate the school meal program. The motion carried on a hand vote.

7. ***Vote on Use of Free Textbooks*** - A motion was made by Sharon Powell and seconded by Paul Wiese to continue to provide free textbooks for district students. The motion carried on a hand vote.

8. ***Vote on Salaries of School Board Members*** – Barb Sullivan recommended the salaries of Board members be increased. She recommended a $500 increase. A motion was made by Barb Sullivan and seconded by Pat Reis to set the salaries of Board members at $2,500 per year. The motion carried on a hand vote.

9. ***Old Business*** – There was no old business to report.

10. ***New Business*** –

    a) ***All Day Every Day Kindergarten Update (Informational Only)*** – Mr. Wiese discussed the impact of the all day every day kindergarten program. Debbie Clark and Jenni Eckelberg discussed the progress they have seen in their students. They also discussed how the all day kindergarten program has affected their working conditions.

b) ***Communication with the Public*** – No one addressed the Board.

11. ***Levy a School Tax for the Ensuring Year*** - A motion was made by Jenny McCoy and seconded by Scott Hurd to set the levy at $6,990,007.25 as presented. The annual meeting has authority to set the levy. The motion carried on a hand vote. Mr. Baumgarten reviewed the Board's authority to modify and set the levy as per state statute.

12. ***Set Next Annual Meeting Date*** – A motion was made by Sandy Murray and seconded by Barb Sullivan to set the Annual Meeting for August 14, 2006, at 8:00 p.m. The motion carried on a hand vote.

13. ***Adjournment*** - A motion was made by Scott Hurd and seconded by Pat Reis to adjourn the Annual Meeting. The motion carried on a hand vote. The meeting adjourned at 8:45 p.m.

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

TOMAH AREA SCHOOL DISTRICT
TREASURER'S REPORT - 2005-2006
GENERAL FUND - 10

Revenues & Other Financing Sources	
Operating Transfer In	$ -
Local Sources	$ 6,044,702.68
Inter-District	$ 79,594.00
Intermediate	$ 1,350.00
State	$ 18,403,347.20
Federal	$ 1,099,012.17
Other	$ 223,276.93
TOTAL	$ 25,851,282.98

Expenditures & Other Financing Uses	
Instruction	$ 14,082,270.22
Support	$ 8,884,981.56
Interfund Transfer to Fund 27	$ 2,559,743.29
Non-Program Transactions	$ 295,840.91
TOTAL	$ 25,822,835.98

*Beginning Fund Balance	$ 3,383,614.87
Difference	$ 28,447.00
*Ending Fund Balance	$ 3,412,061.87

TEACH GRANT - 23

TOTAL REVENUES & OTHER FINANCING SOURCES.....	$ -
TOTAL EXPENDITURES & OTHER FINANCING USES.....	$ 421.54
*Beginning Fund Balance	$ 421.54
Difference	$ (421.54)
*Ending Fund Balance	$ -

SPECIAL EDUCATION - 27

TOTAL REVENUES & OTHER FINANCING SOURCES.....	$ 4,057,924.71

Expenditures & Other Financing Uses	
Instruction	$ 2,737,545.12
Support	$ 1,022,785.91
Non Program Transactions	$ 297,593.68

TOTAL EXPENDITURES & OTHER FINANCING USES.....	$ 4,057,924.71
*Beginning Fund Balance	$ -
Difference	$ -

*Ending Fund Balance	$	-

TITLE IX - NATIVE AMERICAN - 29

TOTAL REVENUES & OTHER FINANCING SOURCES.....	$	24,802.00
TOTAL EXPENDITURES & OTHER FINANCING USES.....	$	24,802.00

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

DEBT SERVICE FUND - 30

TOTAL REVENUES & OTHER FINANCING SOURCES.....	$	1,086,326.13
TOTAL EXPENDITURES & OTHER FINANCING USES.....	$	1,094,440.54

*Beginning Fund Balance	$	189,314.86
Difference	$	(8,114.41)
*Ending Fund Balance	$	181,200.45

CAPITAL PROJECTS FUND - 40

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.....	$	1,157,598.21
TOTAL EXPENDITURES & OTHER FINANCING USES.....	$	1,199,272.94

*Beginning Fund Balance	$	78,126.17
Difference	$	(41,674.73)
*Ending Fund Balance	$	36,451.44

EXPENDABLE & NON-EXPENDABLE TRUSTS - FUND 70

TOTAL REVENUES & OTHER FINANCING SOURCES.....	$	17,025.56
TOTAL EXPENDITURES & OTHER FINANCING USES.....	$	15,789.10

*Beginning Fund Balance	$	80,653.25
Difference	$	1,236.46
*Ending Fund Balance	$	81,889.71

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 Education, Industrial Arts
Physical Curriculum – Health, Physical Education, Driver's Education
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

This section of the budget finances reflects the revenues and expenditures of the instructional programs which include elementary education, secondary education, Title I, and district curriculum. It also includes the costs for administration, student health services, transportation, custodial, utility, construction, maintenance, and grants.

BUDGET ADOPTION 2006-2007			
GENERAL FUND (FUND 10)	**Audited 2004-2005**	**Unaudited 2005-2006**	**Budget 2006-2007**
Beginning Fund Balance (Account 930 000)	3,655,049.42	3,383,614.87	3,453,535.76
Ending Fund Balance, Reserved (Acct. 931 000)	0.00	0.00	0.00
Ending Fund Balance, Designated (Acct. 932 000)	3,383,614.87	3,412,061.87	3,412,061.87
Ending Fund Balance, Unappropriated (Acct. 933 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**3,383,614.87**	**3,453,535.76**	**3,453,535.76**
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	6,466,134.04	5,738,809.50	6,530,925.00
240 Payments for Services	25,622.54	43,672.01	24,000.00
260 Non-Capital Sales	16,043.68	17,229.37	16,550.00
270 School Activity Income	65,957.54	56,281.06	65,300.00
280 Interest on Investments	34,919.78	172,712.36	155,885.00
290 Other Revenue, Local Sources	53,232.60	24,320.96	24,825.00
Subtotal Local Sources	**6,661,910.18**	**6,053,025.26**	**6,817,485.00**
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	65,952.00	79,594.00	117,680.00
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	**65,952.00**	**79,594.00**	**117,680.00**
Other School Districts Outside Wisconsin			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
Subtotal Other School Districts Outside Wisconsin	**0.00**	**0.00**	**0.00**
Intermediate Sources			
510 Transit of Aids	19,609.71	1,350.00	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
Subtotal Intermediate Sources	**19,609.71**	**1,350.00**	**0.00**
State Sources			
610 State Aid -- Categorical	184,124.00	230,609.00	213,768.00
620 State Aid -- General	16,177,042.00	18,060,298.00	18,649,444.00
630 DPI Special Project Grants	0.00	86,580.00	86,580.00
640 Payments for Services	10,718.00	6,851.00	10,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	2,748.39	2,185.20	0.00
690 Other Revenue	17,722.00	16,824.00	17,524.00
Subtotal State Sources	**16,392,354.39**	**18,403,347.20**	**18,977,316.00**

Federal Sources			
710 Transit of Aids	66,086.00	41,741.00	40,717.00
720 Impact Aid	174,249.08	138,821.74	150,000.00
730 DPI Special Project Grants	199,603.36	229,010.00	188,862.00
750 IASA Grants	704,030.19	690,914.43	580,106.00
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	0.00	0.00	0.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
Subtotal Federal Sources	**1,143,968.63**	**1,100,487.17**	**959,685.00**
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	22,879.96	10,870.08	30,000.00
870 Long-Term Obligations	0.00	0.00	0.00
Subtotal Other Financing Sources	**22,879.96**	**10,870.08**	**30,000.00**
Other Revenues			
960 Adjustments	74,048.00	83,054.00	47,000.00
970 Refund of Disbursement	0.00	395.67	0.00
980 Medical Service Reimbursement	117,621.61	128,957.18	125,000.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	**191,669.61**	**212,406.85**	**172,000.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**24,498,344.48**	**25,861,080.56**	**27,074,166.00**
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	4,877,805.47	5,232,218.37	5,352,384.25
120 000 Regular Curriculum	6,287,471.89	6,492,225.68	6,986,291.47
130 000 Vocational Curriculum	953,749.74	922,927.54	973,305.28
140 000 Physical Curriculum	829,220.83	843,810.26	899,950.60
160 000 Co-Curricular Activities	460,850.06	448,159.62	436,276.63
170 000 Other Special Needs	131,986.69	137,153.84	136,572.70
Subtotal Instruction	**13,541,084.68**	**14,076,495.31**	**14,784,780.93**
Support Sources			
210 000 Pupil Services	677,914.92	705,257.96	768,161.75
220 000 Instructional Staff Services	1,115,452.68	1,094,951.58	942,167.20
230 000 General Administration	301,090.50	307,158.01	319,130.69
240 000 School Building Administration	1,021,529.65	1,101,512.10	1,135,499.94
250 000 Business Administration	4,692,609.86	4,681,078.67	4,902,111.14
260 000 Central Services	500,791.75	404,917.92	401,855.95
270 000 Insurance & Judgments	263,623.56	132,427.28	229,742.00
280 000 Debt Services	34,347.01	118,077.69	103,912.00
290 000 Other Support Services	249,264.69	308,016.95	348,705.48
Subtotal Support Sources	**8,856,624.62**	**8,853,398.16**	**9,151,286.15**
Non-Program Transactions			
410 000 Inter-fund Transfers	2,143,904.27	2,565,425.29	2,763,405.08
430 000 Instructional Service Payments	220,203.05	293,402.23	372,193.84
490 000 Other Non-Program Transactions	7,962.41	2,438.68	2,500.00
Subtotal Non-Program Transactions	**2,372,069.73**	**2,861,266.20**	**3,138,098.92**
TOTAL EXPENDITURES & OTHER FINANCING USES	**24,769,779.03**	**25,791,159.67**	**27,074,166.00**

SPECIAL PROJECT FUNDS (FUNDS 21, 23, 27, 29)	Audited 2004-2005	Unaudited 2005-2006	Budget 2006-2007
900 000 Beginning Fund Balance	42,637.90	421.54	38,407.84
900 000 Ending Fund Balance	**421.54**	**38,407.84**	**38,407.84**
TOTAL REVENUES & OTHER FINANCING SOURCES	**3,505,805.88**	**4,212,703.47**	**4,386,060.46**
100 000 Instruction	2,394,373.45	2,770,202.61	2,928,648.94
200 000 Support Services	928,774.27	1,106,920.88	1,035,310.53
400 000 Non-Program Transactions	224,874.52	297,593.68	422,100.99
TOTAL EXPENDITURES & OTHER FINANCING USES	**3,548,022.24**	**4,174,717.17**	**4,386,060.46**

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2004-2005	Unaudited 2005-2006	Budget 2006-2007
900 000 Beginning Fund Balance	202,733.19	189,314.86	181,931.27
900 000 ENDING FUND BALANCES	**189,314.86**	**181,931.27**	**181,931.27**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1,069,822.55**	**1,087,056.95**	**1,078,371.52**
281 000 Long-Term Capital Debt	1,083,240.88	1,094,440.54	1,078,371.52
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**1,083,240.88**	**1,094,440.54**	**1,078,371.52**
842 000 INDEBTEDNESS, END OF YEAR	**9,779,348.80**	**8,684,908.26**	**7,592,626.74**

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2004-2005	Unaudited 2005-2006	Budget 2006-2007
900 000 Beginning Fund Balance	0.00	0.00	0.00
900 000 Ending Fund Balance	**0.00**	**0.00**	**0.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**0.00**	**0.00**	**0.00**
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**0.00**	**0.00**	**0.00**

FOOD SERVICE FUND (FUND 50)	Audited 2004-2005	Unaudited 2005-2006	Budget 2006-2007
900 000 Beginning Fund Balance	38,213.93	78,126.17	101,322.67
900 000 ENDING FUND BALANCE	**78,126.17**	**101,322.67**	**101,322.67**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1,140,409.56**	**1,232,991.78**	**1,176,540.11**
200 000 Support Services	1,100,497.32	1,209,795.28	1,176,540.11
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**1,100,497.32**	**1,209,795.28**	**1,176,540.11**

COMMUNITY SERVICE FUND (FUND 80)	Audited 2004-2005	Unaudited 2005-2006	Budget 2006-2007
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 2004-2005	Unaudited 2005-2006	Budget 2006-2007
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**

State aid received by the district is directly related to the equalized valuation of the district, prior year expenditures, and student enrollment. State aid will be subject to change. Changes in the amount of state aid can increase or decrease. State aid is based on the prior year valuation. The 2005 valuation of the district was $980,563,794. The projected valuation for the district is $1,051,164,387 which is a 7.2% increase.

The proposed budget reflects a property tax increase of $791,174.73. This will result in a tax levy increase of 11.66% for the 2006-2007 budget. This budget will result in a mill rate increase of 4.16%.

The 2005-2006 expenditures and revenue figures are unaudited at this time.

TOMAH AREA SCHOOL DISTRICT
RESUME OF DISTRICT INDEBTEDNESS - AS OF JUNE 30, 2006

1. Middle School/Sr High School - G.O. Bonds 1994

2006			Interest	$ 119,408.75		
2007	Principal	$ 555,000.00	Interest	$ 226,607.50		
2008	Principal	$ 580,000.00	Interest	$ 201,492.50		
2009	Principal	$ 600,000.00	Interest	$ 175,087.50		
2010	Principal	$ 620,000.00	Interest	$ 147,327.50		
2011	Principal	$ 650,000.00	Interest	$ 117,792.50		
2012	Principal	$ 675,000.00	Interest	$ 86,486.25		
2013	Principal	$ 710,000.00	Interest	$ 53,415.00		
2014	Principal	$ 750,000.00	Interest	$ 18,187.50		
		$ 5,140,000.00		$ 1,145,805.00	$	6,285,805.00

2. Refinanced Middle School/Sr High School & Lem/Warrens 4/15/2002

2006			Interest	$ 1,700.00		
2007	Principal	$ 85,000.00	Interest	$ 1,700.00		
		$ 85,000.00		$ 3,400.00	$	88,400.00

3. State Trust Fund Loan 1/27/2003

2007	Principal	$ 110,682.00	Interest	$ 99,382.02		
2008	Principal	$ 117,069.00	Interest	$ 92,995.19		
2009	Principal	$ 124,347.00	Interest	$ 85,716.96		
2010	Principal	$ 131,808.00	Interest	$ 78,256.14		
2011	Principal	$ 139,716.00	Interest	$ 70,347.66		
2012	Principal	$ 147,930.00	Interest	$ 62,134.47		
2013	Principal	$ 156,975.00	Interest	$ 53,088.90		
2014	Principal	$ 166,394.00	Interest	$ 43,670.40		
2015	Principal	$ 176,377.00	Interest	$ 33,686.76		
2016	Principal	$ 186,897.00	Interest	$ 23,167.44		
2017	Principal	$ 198,172.00	Interest	$ 11,890.32		
		$ 1,656,367.00		$ 654,336.26	$	2,310,703.26

SUB TOTAL	PRINCIPAL	$ 6,881,367.00	INTEREST	$ 1,803,541.26

TOTAL DISTRICT INDEBTEDNESS	**$ 8,684,908.26**

District: Tomah Area School District
District update on: 8/14/2006

Cells calculate after base levy entry.

Line 1: 2005-2006 Base Revenue	=	23,987,973

Line 1 Amnt May Not Exceed Line 9 of Final 05-06 Revenue Limit Worksheet.

05-06 General Aid Certification (05-06 line 12)	+	18,060,298
05-06 Computer Aid Received (Src 691)	+	16,824
05-06 Fnd 10 Levy Cert (05-06 ln 18, levy 10 Src 211)	+	5,704,735
05-06 Fnd 38 Levy Cert (05-06 ln 14B, levy 38 Src 210)	+	206,116
05-06 Fnd 41 Levy Cert (05-06 ln 14C, levy 41 Src 210)	+	0
05-06 Aid Penalty for Over Levy (05-06 bottom line)	-	0

05-06 Levy for 05-06 Non-Recurring Exemptions (ln 10). Enter amnt used below.

05-06 Non-Recurring Ref to Exceed Limit	-	0
05-06 Declining Enrollment	-	0
05-06 Other Non-Recurring Exemption	-	0

September & Summer FTE Membership Averages

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

Line 2: Base Avg:(03+.4ss)+(04+.4ss)+(05+.4ss) / 3 = **2,962**

	2003	2004	2005
Summer fte:	23	29	24
% (40,40,40)	9	12	10
Sept fte:	2,860	2,968	3,028
Total fte	2,869	2,980	3,038

Line 6: Curr Avg:(04+.4ss)+(05+.4ss)+(06+.4ss) / 3 = **3,019**

	2004	2005	2006
Summer fte:	29	24	24
% (40,40,40)	12	10	10
Sept fte:	2,968	3,028	3,028
Total fte	2,980	3,038	3,038

Line 10B: Declining Enrollment Exemption =

Average FTE Loss (**Line 2 - Line 6,** if > 0)
X 0.75 =
X (Line 5, Maximum 2006-2007 Revenue per Memb) =
Non-Recurring Exemption Amount:

Line 17: State Aid for Exempt Computers = **17,524**
Line 17 = A X (Line 16 / C) *(to 8 decimals)* Round to Dollar

Enter Estimated 2006 Property Values (cert 10/06)

A. 2006 Exempt Computer Property Valuation	**Required**	2,431,000
B. 2006 TIF-Out Tax Apportionment Equalized Valuation		1,051,164,387
C. 2006 TIF-Out Value plus Exempt Computers (A + B)		1,053,595,387

Computer aid replaces a portion of proposed Fund 10 Levy

Src 691 = Computer Value X (Proposed Levy / (TIF-Out Val + Computer Value))

Revised: April, 2005

1. 2005-2006 Base Revenue (Funds 10, 38, 41)		(from left)	23,987,973
2. Base Sept Membership Avg (03+.4ss, 04+.4ss, 05+.4ss/3)		(from left)	2,962
3. 2005-2006 Base Revenue Per Member (Ln 1 / Ln2)		(with cents)	8,098.57
4. 2006-2007 Per Member Increase (A + B - C)			301.43
A. Allowed Per Pupil Increase	256.93		
B. Low Revenue Increase (8400 - (3 + 4A)) Not < 0	44.50		
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)			
5. 2006-07 Maximum Revenue / Memb (Ln 3 + Ln 4)			8,400.00
6. Current Membership Avg (04+.4ss, 05+.4ss, 06+.4ss/3)		(from left)	3,019
7. 2006-2007 Rev Limit, No Exemptions (Ln 5 x Ln 6)		(rounded)	25,359,600
8. Total Recurring Exemptions (A+B+C+D+E)		(rounded)	16,357
Unused 2005-2006 Recurring Levy Authority	10,292		
A. Prior Year Carryover (100% of Amnt Entered Above)	10,292		
B. Transfer of Service (if negative, include sign)	6,065		
C. Transfer of Territory (if negative, include sign)			
D. Federal Impact Aid Loss (2004-05 to 2005-06)			
E. Recurring Referenda to Exceed (If 06-07 is first year)	0		
9. 2006-2007 Limit with Recurring Exemptions (Ln 7 + Ln 8)			25,375,957
10. Total 2006-2007 Non-Recurring Exemptions (A + B + C)			0
A. Non-Recurring Referenda, to Exceed 2006-07 Limit	0		
B. Declining Enrollment Exemptn for 06-07 (from left)			
C. Other Non-Recurring Exemption			
11. 2006-07 Revenue Limit With All Exemptions (Ln 9 + Ln 10)			25,375,957
12. Oct 15, 2006 Certification of 2006-07 General Aid			18,649,444
13. Allowable Limited Revenue: (Line 11 - Line 12)			**6,726,513**
(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**		**6,726,513**
Entries Required Below: Amnts Needed by Purpose and Fund:			
A. Gen Operations: Fnd 10 including Src 211 & Src 691	6,516,449	(Proposed Fund 10)	
B. Non-Referendum Debt (inside limit) Fnd 38 Src 211	210,064	(to Budget Rpt)	
C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 211		(to Budget Rpt)	
15. Total Revenue from Other Levies	(A+B+C+D):		868,308
A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 211)	868,308		
B. Community Services (Fnd 80 Src 211)		(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)			7,594,821
17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered	17,524	(to Budget Rpt)	
18. Fnd 10 Src 211 (Ln 14A - Ln 17), 2006-07 Budget	6,498,925	(to Budget Rpt)	
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.			
19. Total All Fund Tax Levy (14B + 14C + 15 + 18)			**7,577,297**
Line 19 = levy to be apportioned = PI-401		Levy Rate =	0.00720848
20. Funds 38 & 39, Src 211 Total (Ln 14B + Ln 15A)	1,078,372	(to Budget Rpt)	

Worksheet is available at: www.dpi.wi.gov/sfs/worksheets.html or buddev.html

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).

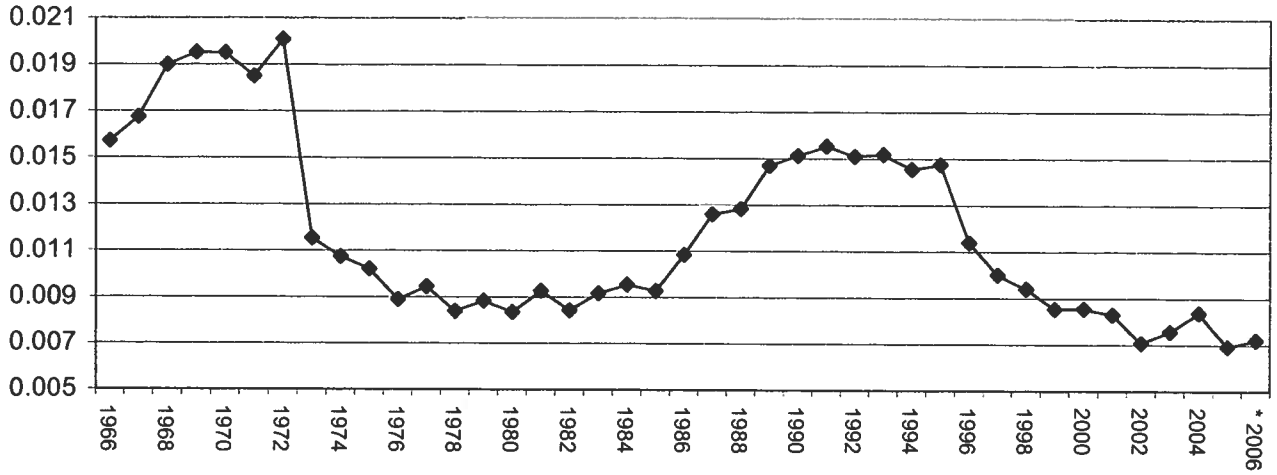
Districts are not required to levy the total amount allowed. By not levying the maximum allowed, however, the district loses some its future ability to levy. A district that did not levy its full allowable amount the previous year may increase its revenue limit in the current year by 75% of the amount under-levied in the previous year.

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

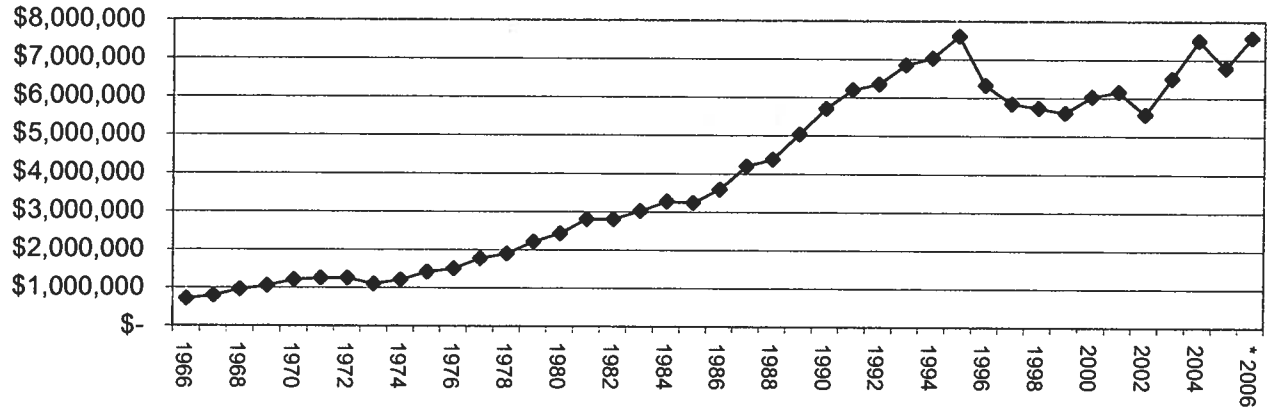
* The School District Certification of Equalized Valuation for 2006 will not be known until October 2006.

	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	$ 7,577,297.00	$ 1,051,164,387	0.0072085	11.66%	7.20%	4.16%
		5 Year Average		6.43%	6.39%	0.02%
		10 Year Average		1.19%	6.38%	-4.87%
		15 Year Average		3.12%	6.63%	-3.30%

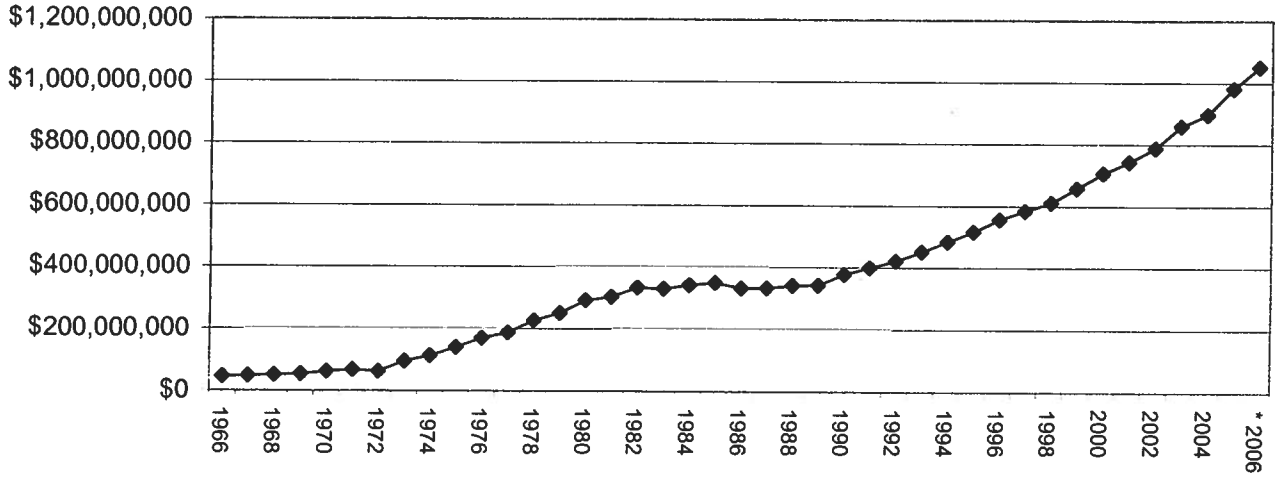
MILL RATE HISTORY



TAX LEVY HISTORY



EQUALIZED VALUATION HISTORY



CITIZEN'S GUIDE TO UNDERSTANDING THE 2006-2007 PROPOSED BUDGET FOR THE TOMAH AREA SCHOOL

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.

14-Aug-06

2006-07 NON-SALARY BUDGET FUND 10	BUDGETED 2005-2006	PROPOSED 2006-2007	Difference	Percent Change
Lemonweir	$24,520	$ 25,620.83	$1,101.30	4.49%
Miller	$21,635	$ 22,278.98	$644.10	2.98%
Oakdale	$7,721	$ 8,740.22	$1,019.54	13.21%
Camp Douglas	$5,515	$ 6,083.88	$569.11	10.32%
Wyeville	$9,333	$ 10,882.43	$1,549.74	16.61%
Warrens	$10,520	$ 10,625.36	$104.87	1.00%
LaGrange	$22,492	$ 25,021.01	$2,528.96	11.24%
Music/Art/PE/Guid/Chap/Library	$71,998	$ 70,185.04	($1,812.66)	-2.52%
Elementary Total	$173,733	$ 179,437.75	$5,704.96	3.28%
Middle School	$86,644	$ 95,312.72	$8,668.63	10.00%
MS Athletics	$11,632	$ 11,241.52	($390.56)	-3.36%
Senior High School	$233,567	$ 236,744.65	$3,177.34	1.36%
HS Athletics	$89,491	$ 92,582.76	$3,092.26	3.46%
RKLC (inc. Library)	$34,707	$ 30,813.47	($3,893.40)	-11.22%
English as a Second Language	$0	$ -	$0.00	0.00%
Administration	$349,827	$ 482,048.00	**$132,220.69**	**37.80%**
Health	$3,333	$ 3,333.00	$0.00	0.00%
Transportation	**$644,975**	**$ 681,790.00**	**$36,814.70**	**5.71%**
Operation	$927,349	$ 970,947.28	**$43,598.13**	**4.70%**
Construction	**$353,927**	**$ 353,927.31**	**$0.00**	**0.00%**
Maintenance	$187,839	$ 187,724.12	($115.10)	-0.06%
District Wide Programs	$3,043,916	$ 3,244,212.06	**$200,296.44**	**6.58%**
District Wide AV	$28,697	$ 28,696.69	$0.00	0.00%
Curriculum	$242,308	$ 241,246.36	($1,061.37)	-0.44%
Technology	**$286,808**	**$ 302,000.00**	$15,192.15	5.30%
Gifted & Talented	$7,222	$ 6,924.18	($298.18)	-4.13%
Wellness	$1,440	$ 200.00	($1,240.00)	-86.11%
FUND 10	**$6,707,415**	**$ 7,149,181.87**	**$441,766.69**	**6.6%**

FUND 27				
Lemonweir	$0	$ -	$0.00	0.00%
Miller	$0	$ -	$0.00	0.00%
Oakdale	$0	$ -	$0.00	0.00%
Camp Douglas	$0	$ -	$0.00	0.00%
Wyeville	$0	$ -	$0.00	0.00%
Warrens	$0	$ -	$0.00	0.00%
LaGrange	$0	$ -	$0.00	0.00%
Elementary Fund 27 Total	$0	$ -	**$0.00**	**0.00%**
Middle School	$0	$ -	$0.00	0.00%
High School	$100	$ 100.00	$0.00	0.00%
Transportation	$29,000	$ 34,000.00	$5,000.00	17.24%
District Wide Aid Eligible	$32,000	$ 36,000.00	$4,000.00	12.50%
District Wide Non Aid Eligible	$115,910	$ 200,373.73	$84,463.73	72.87%
FUND 27 TOTAL	**$177,010**	**$ 270,473.73**	**$93,463.73**	**52.80%**

FUND 38 & 39 DEBT SERVICE	**$1,081,387**	**$ 1,078,371.52**	($3,015.27)	**-0.28%**

FUND 10 TOTAL	**$6,707,415**	**$ 7,149,181.87**	**$441,766.69**	**6.59%**
FUND 27 TOTAL	**$177,010**	**$ 270,473.73**	**$93,463.73**	**52.80%**
FUND 38 & 39 TOTAL	**$1,081,387**	**$ 1,078,371.52**	($3,015.27)	**-0.28%**
GRAND TOTAL	**$7,965,812**	**$ 8,498,027.12**	**$532,215.15**	**6.68%**

2006-07 NON-SALARY BUDGET SUMMARY

2006-07 NON-SALARY BUDGET	Difference		
Lemonweir	$1,101	Based on Student #s @ $85.69/Student	
Miller	$644	Based on Student #s @ $85.69/Student	
Oakdale	$1,020	Based on Student #s @ $85.69/Student	
Camp Douglas	$569	Based on Student #s @ $85.69/Student	
Wyeville	$1,550	Based on Student #s @ $85.69/Student	
Warrens	$105	Based on Student #s @ $85.69/Student	
LaGrange	$2,529	Based on Student #s @ $85.69/Student	
Music/Art/PE/Guid/Chap/Library	($1,813)	Equals $58.06/Student	
	$5,705		
Middle School	$8,669	Based on Student #s @ $124.84/Student	
MS Athletics	($391)	Based on a set amount.	$30.38
Senior High School	$3,177	Based on Student #s @ $208.97/Student	
HS Athletics	$3,092	Based on a set amount.	$80.97

Alternative School		**($3,893)**			
Description		**2005-2006**	**2006-2007**	**Difference**	**YTD**
General Supplies Alternative School		$0	$2,699	$2,699	$116
General Supplies - Library	Coding change.	$164	$0	($164)	$158
AV Media - Library		$24	$0	($24)	$0
Library Books - Library		$2,220	$3,045	$825	$3,840
Newspapers - Library		$30	$0	($30)	$0
Periodicals - Library		$48	$186	$138	$0
Instrl Computere Software - Library		$500	$0	($500)	$0
Other Media - Library		$400	$0	($400)	$0
Non-Capital Equip - Library		$473	$0	($473)	$0
Personal Services - Alternative School		$17,182	$18,917	$1,735	$15,602
Emplee Travel - Alternative School		$1,800	$0	($1,800)	$850
Postage - Undiffierentiated		$0	$0	$0	$111
Pymt to Intermediate Unit - WWTC		$5,000	$2,000	($3,000)	$0
General Supplies - Alternative School		$4,289	$559	($3,730)	$4,559
AV Media-Alternative School	Coding Change	$308	$0	($308)	$324
Periodicals - Alternative School		$1,360	$1,087	($273)	$1,341
Other Media - Alternative School		$579	$800	$221	$602
Non-Capital Equip - Alternative School		$330	$0	($330)	$461
Non Capital Equip - Furniture		$0	$720	$720	$0
Textbooks - Alternative School		$0	$0	$0	$2,197
		$34,707	**$30,813**	**($3,893)**	**$30,161**

Administration		**$132,221**			
Description		**2005-2006**	**2006-2007**	**Difference**	**YTD**
Personal Services - Board Members (Negotiator)		$40,000	$20,000	($20,000)	$4,040
Personal Services - Election		$5,000	$5,000	$0	$252
Personal Services - Legal Services		$8,000	$40,000	$32,000	$60,726
Personal Services - Audit		$7,950	$7,950	$0	$6,550
Other Bd of Education - Bond & Investment Fees		$2,700	$2,000	($700)	$2,086
Other Bd of Education - WASB Services		$6,000	$6,000	$0	$5,929
Personal Services - District Administrator		$12,460	$8,660	($3,800)	$6,600
Personal Services - Direction of Business		$15,000	$20,000	$5,000	$24,183
Emplee Travel - Board Members	More accurately reflect anticipated costs.	$2,000	$1,500	($500)	$1,132
Emplee Travel - District Administration		$2,000	$2,200	$200	$2,578
Emplee Travel - Direction of Business		$1,500	$2,000	$500	$1,898
Advertising - Election Ads	More accurately reflect anticipated costs.	$1,000	$500	($500)	$317
Advertising - Direction of Business		$12,000	$15,000	$3,000	$13,358
Communication - Postage	More accurately reflect anticipated costs.	$9,400	$11,500	$2,100	$11,443
General Supplies - Election		$300	$300	$0	$542
General Supplies - Direction of Business		$1,000	$1,200	$200	$1,103
General Supplies - Fiscal		$2,000	$2,000	$0	$247

Non-Capital Equip - Direction of Business	$1,300	$150	($1,150)	$2,854
Periodicals Direction of Business	$544	$816	$272	$940
Equip Rental - Direction of Business	$725	$480	($245)	$681
Operational Debt - Interest Short-Term Borrowing	$82,150	$100,000	$17,850	$129,731
Operational Debt - Paying Agent Fees	$0	$0	$0	$15,775
District Liability Insurance	$8,805	$32,791	$23,986	$9,852
District Property Insurance	$7,461	$25,454	$17,993	$6,030
Workers Compensation	$93,243	$156,740	$63,497	$110,231
Fidelity Bond Premiums	$439	$2,007	$1,568	$445
Judgments & Settlements	$750	$750	$0	$0
Unemployment Compensation	$22,000	$12,000	($10,000)	$5,869
Dues & Fees - Direction of Business	$3,100	$3,550	$450	$3,526
Other Misc - Direction of Business	$1,000	$1,500	$500	$1,065
	$349,827	**$482,048**	**$132,221**	**$429,983**

Reflects expected increase in interest rates.

Reflect change in one time cost savings.

More accurately reflect anticipated costs.

Transportation	**$36,815**			
Description	**2005-2006**	**2006-2007**	**Difference**	**YTD**
Personal Service-Direction of Pupil Transportation	$10,000	$13,600	$3,600	$8,358
Property Services-Vehicle Maintenance	$35,000	$25,000	($10,000)	$19,448
Parent Contract	$3,000	$3,000	$0	$823
Emplee Travel - Direction Pupil Transportation	[illegible]000	$1,000	($1,000)	$602
Petroleum Regular (Home to School) Transportation	$223,441	$232,000	$8,559	$200,636
General Supplies-Vehicle Maintenance	$80,000	$106,000	$26,000	$110,039
Apparel-Vehicle Maintenance	$300	$300	$0	$300
Non-Capital Equip-Vehicle Maintenance	$1,000	$5,000	$4,000	$24,175
Periodicals Direction of Pupil Transportat	$0	$500	$500	$1,044
Equipment/Vehicles Maint Individually Depreciated	$0	$0	$0	$29,590
Equipment/Vehicles Replac Individuall	$238,000	$248,200	$10,200	$237,511
Liability Insurance - Transportation	$52,234	$46,190	($6,044)	$42,002
Dues & Fees-Direction of Pupil Transportation	$0	$1,000	$1,000	$1,029
	$644,975	**$681,790**	**$36,815**	**$675,557**

More accurately reflect anticipated costs.

Reflects 16% increase.

More accurately reflect anticipated costs.

Additional Upgrades to cameras on buses.

Actual purchase price of buses.

Operation	**$43,598**			
Description	**2005-2006**	**2006-2007**	**Difference**	**YTD**
Property Services - Operation	$0	$0	$0	$6,900
Property Services-Sites	$28,000	$28,000	$0	$25,691
Property Services - Bldgs	$40,438	$41,700	$1,262	$35,376
Property Services - Equip	$500	$500	$0	$80
Gas for Heat - Bldgs	$270,436	$270,436	$0	$208,606
Electricity Other than Heat - Bldgs	$395,300	$434,249	$38,949	$357,152
Water - Bldgs	$25,000	$31,000	$6,000	$25,426
Sewerage - Bldgs	$35,000	$35,000	$0	$27,865
Emplee Travel - Operation	$650	$650	$0	$164
Communication - Telephone	$32,000	$28,500	($3,500)	$23,148
General Supplies - Sites	$2,500	$2,500	$0	$3,219
General Supplies - Floors	$7,600	$7,600	$0	$8,521
General Supplies - Electrical	$11,000	$11,000	$0	$8,430
General Supplies - Hygiene	$38,000	$38,000	$0	$39,644
General Supplies - Cleaning	$26,900	$26,900	$0	$27,359
Non-Capital Equip - Operation	$0	$0	$0	$2,117
Non-Capital Equip - Floors	$1,600	$1,600	$0	$2,210
Equipment Components - Operation	$4,600	$4,600	$0	$1,971
Equip/Depreciated	$0	$4,800	$4,800	$4,201
Capital Lease-Chiller Principal	$7,586	$3,878	($3,708)	$7,586
Capital Lease-Chiller Interest	$238	$34	($204)	$238
	$927,349	**$970,947**	**$43,598**	**$815,904**

Reflects 22% increase over last years actuals.

Reflects final payment of Lease.

Construction	$0			
Description	**2005-2006**	**2006-20007**	**Difference**	**YTD**
Personal Services - Construction	$5,000	$5,000	$0	$23,163
Property Services - Construction	$303,927	$303,927	$0	$263,333
Site Purchase - Construction	$0	$0	$0	$0
Site Components-Remodeling - Construction	$25,000	$25,000	$0	$6,281
Building Rental	$0	$0	$0	$0
Bldg Components-Remodeling - Construction	$20,000	$20,000	$0	$2,523
	$353,927	**$353,927**	**$0**	**$295,301**

Maintenance	($115)			
Description	**2005-2006**	**2006-2007**	**Difference**	**YTD**
Property Services Site Repairs	$1,250	$1,250	$0	$3,702
Property Services-Bldg	$10,000	$10,000	$0	$8,624
Property Services - Bldg HVAC	$104,953	$107,474	$2,522	$136,021
Property Services-Bldg - Fire Safety	$4,000	$4,000	$0	$2,864
Property Services-Bldg - Communication Systems	$3,500	$3,500	$0	$2,400
Property Services-Bldg - Electrical	$600	$600	$0	$2,393
Property Services - Bldg Structure	$2,651	$5,000	$2,349	$25,447
Property Services-Bldg - Security	$1,800	$0	($1,800)	$0
Personal Services - Other Equipment	$0	$0	$0	$200
Personal Services - Vehicle Maintenance	$0	$0	$0	$60
Emplee Travel - Direction of Maintenance	$500	$500	$0	$134
General Supplies Site Repairs	$6,250	$8,000	$1,750	$14,234
General Supplies - Bldgs	$15,000	$15,000	$0	$27,605
General Supplies - Plumbing	$10,000	$10,000	$0	$20,462
General Supplies - Electrical	$10,000	$10,000	$0	$14,343
General Supplies - Bldg Structure	$5,500	$5,500	$0	$1,245
General Supplies - Other Equipment	$0	$0	$0	$73
Non-Capital Equip - Bldg	$5,400	$5,400	$0	$2,993
Non-Capital Equip - Other Equipment	$5,436	$500	($4,936)	$2,336
Equipment Components - Maintenance	$0	$0	$0	$4,805
Equip - Depreciated	$0	$0	$0	$2,742
Equip Rental - Other Equipment	$1,000	$1,000	$0	$2,450
Dues & Fees Maintenance	$0	$0	$0	$45
	$187,839	**$187,724**	**($115)**	**$275,178**

District Wide Programs	$200,296			
Description	**2005-2006**	**2006-2007**	**Difference**	**YTD**
Personal Services - Other Pupil Serv (Indian Ed)	$0	$1,000	$1,000	$950
Personal Services - Principal (Substitute Calling)	$4,032	$4,000	($32)	$3,901
Personal Services-Repair District Office Machines	$500	$420	($80)	$0
PS - District Wide	$2,000	$3,000	$1,000	$10,212
Emplee Travel-Instructional Staff Training	$10,000	$10,000	$0	$600
General Tuition - Open Enrollment	$287,250	$311,852	$24,602	$201,540
Pymt to CESA - District Wide Programs	$29,367	$25,942	($3,425)	$36,770
Project Challenge Enrollment	$0	$0	$0	$28,908
General Supplies - Reg Curr-Summer School	$800	$800	$0	$865
General Supplies - District Wide	$18,000	$21,800	$3,800	$19,770
Paper - District Wide	$20,000	$22,000	$2,000	$20,791
Non-Capital Equip - District Wide	$5,000	$3,265	($1,735)	$6,118
Equip Rental - District Wide	$130,000	$72,428	($57,572)	$77,411
Transfer to Special Education Fund	$2,533,167	$2,763,405	$230,238	$0
Dues & Fees - District Wide	$1,800	$1,800	$0	$0
Non-Aidable Refund-Other Non Prog-Pers Prop Tax	$2,000	$2,500	$500	$2,439
	$3,043,916	**$3,244,212**	**$200,296**	**$410,276**

Reflects anticipated costs.

Change in CESA Programming

Reflects reduction in copier costs.

District Wide AV	$0			
Description	**2005-2006**	**2006-2007**	**Difference**	**YTD**
Personal Services - AV	$0	$1,000	$1,000	$644
Maintenance-Instructional Equipment	$4,000	$5,000	$1,000	$5,147
Maintenance-Other Equipment	$0	$500	$500	$417
Emplee Travel - AV	$100	$0	($100)	$0
General Supplies - AV	$9,000	$7,500	($1,500)	$5,630
Non-Capital Equip - AV	$15,597	$14,697	($900)	$15,479
	$28,697	**$28,697**	**$0**	**$27,317**

Curriculum	($1,061)			
Description	**2005-2006**	**2006-2007**	**Difference**	**YTD**
Personal Services-Curriculum Development	$2,000	$2,000	$0	$0
Emplee Travel-Direction of Improv of Instruction	$1,500	$1,500	$0	$1,656
Communication - Postage - Curriculum	$1,000	$1,000	$0	$1,000
Gen Supplies - Undif Curriculum	$0	$2,000	$2,000	$0
General Supplies - English Language	$6,000	$6,000	$0	$5,816
General Supplies - Mathematics	$18,000	$18,000	$0	$20,386
General Supplies - Science	$1,000	$1,000	$0	$70
General Supplies - Curriculum	$4,769	$2,153	($2,616)	$1,298
AV Media	$1,000	$5,000	$4,000	$0
Software - Curriculum District Wide	$0	$0	$0	($3,269)
Textbooks-Regular Curriculum	$206,013	$201,468	($4,545)	$286,121
Textbooks - Agriculture	$0	$0	$0	$0
Textbooks - Business Education	$0	$0	$0	$995
Periodicals Curriculum	$50	$0	($50)	$39
Dues Fees - Curriculum	$976	$1,125	$149	$744
	$242,308	**$241,246**	**($1,061)**	**$314,856**

Technology	$15,192			
Description	**2005-2006**	**2006-2007**	**Difference**	**YTD**
Maintenance-Instructional Equipment	$10,000	$ 12,000	$2,000	$ 11,780
Maintenance-Other Equipment	$0	$ -	$0	$ -
PS - Computer Technology	$2,500	$ 2,500	$0	$ 358
Emplee Travel - Computer Technology	$750	$ 1,500	$750	$ 1,653
Communications - Network Phone Service	$80,000	$ 71,900	($8,100)	$ 61,771
General Supplies - Computer Technology	$250	$ 250	$0	$ 142
Instructional Software	$25,000	$ 25,000	$0	$ 32,792
Non-Capital Objects - Instructional	$0	$ -	$0	$ 4,404
Non-Capital Objects - Principals	$0	$ -	$0	$ -
Non-Capital Objects-Business Admin	$1,000	$ -	($1,000)	$ 463
Equip Components-Computer Technology	$10,000	$ 15,000	$5,000	$ 11,367
Non Instructional Computer Software	$8,000	$ 10,000	$2,000	$ 8,125
Periodicals Computer Technology	$2,000	$ 2,000	$0	$ 2,687
Equipment/Vehicles Group Depreciation	$135,308	$ 161,850	$26,542	$ 258,564
Equip Add Business Admin Group Depreciation	$12,000	$ -	($12,000)	$ 7,034
	$286,808	**$ 302,000**	**$ 15,192**	**$ 401,140**

Savings generated from networking phone system

Increase technology to reflect 04-05 budget.

Talented & Gifted	($298)			
Description	**2005-2006**	**2006-2007**	**Difference**	**YTD**
Emplee Travel - Gifted & Talented	$400	$400	$0	$1,642
Communication - Gifted & Talented	$50	$50	$0	$72
General Supplies - Gifted & Talented	$3,933	$3,664	($269)	$2,638
AV Media - Gifted & Talented	$0	$0	$0	$322
Other Media - Gifted & Talented	$0	$0	$0	$175
Non-Capital Equip - Gifted & Talented	$0	$0	$0	$1,397
Dues & Fees - Gifted & Talented	$2,569	$2,614	$45	$1,284
Other Misc - Gifted & Talented	$271	$196	($75)	$0
	$7,222	**$6,924**	**($298)**	**$7,529**

14-Aug-06

2006-2007 SALARY BUDGET FUND 10 TOTAL	BUDGETED 2005-2006	PROJECTED 2006-2007	Difference	Percent Change
Lemonweir				
Miller				
Oakdale				
Camp Douglas				
Wyeville				
Warrens				
LaGrange				
Music/Art/PE/Guid/Chap/Library				
Elementary	$ 5,846,159.27	$ 6,226,704.09	$ 380,544.82	6.51%
Middle School	$ 3,452,017.49	$ 3,628,490.98	$ 176,473.49	5.11%
Senior High School	$ 4,574,149.90	$ 4,757,724.56	$ 183,574.66	4.01%
Alternative School	$ 416,516.29	$ 480,642.21	$ 64,125.92	15.40%
English as a Second Language	$ 5,382.50	$ 5,382.50	$ -	0.00%
Administration	$ 483,363.48	$ 550,913.37	$ 67,549.89	13.97%
Health	$ 47,422.61	$ 49,438.91	**$ 2,016.30**	4.25%
Transportation	$ 1,076,851.81	$ 1,129,382.78	$ 52,530.97	4.88%
Operation	$ 791,176.32	$ 836,400.42	$ 45,224.10	5.72%
Construction	$0	$ -	$ -	0.00%
Maintenance	$ 353,998.46	$ 365,609.12	$ 11,610.66	3.28%
District Reading	$0	$ -	$ -	0.00%
District Wide Programs	$ 540,976.40	$ 565,640.14	$ 24,663.74	4.56%
District Wide AV	$0	$ -	$ -	0.00%
Curriculum	$ 217,455.74	$ 163,651.16	$ (53,804.58)	-24.74%
Technology	$ 139,999.21	$ 145,712.81	$ 5,713.60	4.08%
Gifted & Talented	$ 134,247.34	$ 123,026.08	$ (11,221.26)	-8.36%
Wellness	$ -	$ -	$ -	0.00%
FUND 10 TOTAL	**$ 18,079,716.82**	**$ 19,028,719.13**	**$ 949,002.31**	**5.25%**

FUND 27				
Elementary	$ 1,140,883.90	$ 1,247,058.04	$ 106,174.14	9.31%
Middle School	$ 550,675.56	$ 575,338.36	$ 24,662.80	4.48%
High School	$ 525,884.84	$ 590,482.62	$ 64,597.78	12.28%
Transportation	$ 155,739.10	$ 178,411.85	$ 22,672.75	14.56%
District Wide Aid Eligible	$ 789,605.02	$ 827,703.94	$ 38,098.92	4.83%
District Wide Non Aid Eligible	$ 16,159.70	$ 16,467.66	$ 307.96	1.91%
FUND 27 TOTAL	**$ 3,178,948.12**	**$ 3,435,462.47**	**$ 256,514.35**	**8.07%**

FUND 38 + 39 TOTAL	**$ -**	**$ -**	**$ -**	**0.00%**

FUND 10 TOTAL	$ 18,079,716.82	$ 19,028,719.13	$ 949,002.31	5.25%
FUND 27 TOTAL	$ 3,178,948.12	$ 3,435,462.47	$ 256,514.35	8.07%
FUND 38 + 39 TOTAL	$ -	$ -	$ -	0.00%
GRAND TOTAL	**$ 21,258,664.94**	**$ 22,464,181.60**	**$ 1,205,516.66**	**5.67%**

14-Aug-06 **Grant Revenues = Grant Expenditures**

2006-2007 NON-SALARY BUDGET	BUDGETED 2005-2006	PROPOSED 2006-2007	Difference	Percent Change
ECIA Title 1 - Fund 10	$ 40,374.29	$ 40,060.85	$ (313.44)	-0.78%
Drug Free School Grant - Fund 10	$ 13,015.25	$ 12,329.00	$ (686.25)	-5.27%
Title II-A - Fund 10	$ 42,423.38	$ 24,901.30	$ (17,522.08)	0.00%
Thomas Earle - Fund 21	$ 10,000.00	$ -	$ (10,000.00)	-100.00%
Andres Fund - Fund 21	$ 14,000.00	$ -	$ (14,000.00)	-100.00%
Title V-A - Fund 10	$ 14,308.00	$ 6,926.00	$ (7,382.00)	-51.59%
Alternative Education Grant	$ 72,475.00	$ 55,150.17	$ (17,324.83)	
Vocational Education Aid (Carl Perkins) Fun	$ 28,505.49	$ 32,544.49	$ 4,039.00	14.17%
TEACH Grant - Fund 23	$ 421.54	$ -	$ (421.54)	-100.00%
PL 94-142 - Fund 27	$ 347,275.58	$ 391,594.18	$ 44,318.60	12.76%
PL 99-457 - Fund 27	$ 6,984.58	$ 4,811.48	$ (2,173.10)	-31.11%
IESSAA Indian Education Grant - Fund 29	$ 3,454.92	$ 1,300.00	$ (2,154.92)	-62.37%
	$ 593,238.03	$ 569,617.47	$ (23,620.56)	-3.98%

2006-2007 SALARY BUDGET	BUDGETED 2005-2006	PROPOSED 2006-2007	Difference	Percent Change
ECIA Title 1 - Fund 10	$ 653,373.92	$ 533,119.15	$ (120,254.77)	-18.41%
Drug Free School Grant - Fund 10	$ 8,838.75	$ 3,550.00	$ (5,288.75)	-59.84%
Title II-A - Fund 10	$ 149,858.62	$ 148,081.70	$ (1,776.92)	-1.19%
Thomas Earle - Fund 10	$ -	$ -	$ -	
Andres Fund - Fund 10	$ -	$ -	$ -	
Title V-A - Fund 10	$ -	$ -	$ -	
Alternative Education Grant	$ 17,525.00	$ 31,429.83	$ 13,904.83	
Vocational Education Aid (Carl Perkins) Fun	$ 12,223.51	$ 8,172.51	$ (4,051.00)	-33.14%
TEACH Grant - Fund 23	$ -	$ -	$ -	
PL 94-142 - Fund 27	$ 240,437.34	$ 253,678.26	$ 13,240.92	5.51%
PL 99-457 - Fund 27	$ 8,992.42	$ 10,984.52	$ 1,992.10	22.15%
IESSAA Indian Education Grant - Fund 29	$ 24,137.08	$ 17,755.82	$ (6,381.26)	-26.44%
	$ 1,115,386.64	$ 1,006,771.79	$ (108,614.85)	-9.74%

2006-2007 TOTAL GRANT BUDGETS	BUDGETED 2005-2006	PROPOSED 2006-2007	Difference	Percent Change
ECIA Title 1 - Fund 10	$ 693,748.21	$ 573,180.00	$ (120,568.21)	-17.38%
Drug Free School Grant - Fund 10	$ 21,854.00	$ 15,879.00	$ (5,975.00)	-27.34%
Title II-A - Fund 10	$ 192,282.00	$ 172,983.00	$ (19,299.00)	0.00%
Thomas Earle - Fund 10	$ 10,000.00	$ -	$ (10,000.00)	-100.00%
Andres Fund - Fund 10	$ 14,000.00	$ -	$ (14,000.00)	0.00%
Title V-A - Fund 10	$ 14,308.00	$ 6,926.00	$ (7,382.00)	-51.59%
Alternative Education Grant	$ 90,000.00	$ 86,580.00	$ (3,420.00)	0.00%
Vocational Education Aid (Carl Perkins) Fun	$ 40,729.00	$ 40,717.00	$ (12.00)	-0.03%
TEACH Grant - Fund 23	$ 421.54	$ -	$ (421.54)	0.00%
PL 94-142 - Fund 27	$ 587,712.92	$ 645,272.44	$ 57,559.52	9.79%
PL 99-457 - Fund 27	$ 15,977.00	$ 15,796.00	$ (181.00)	-1.13%
IESSAA Indian Education Grant - Fund 29	$ 27,592.00	$ 19,055.82	$ (8,536.18)	-30.94%
	$ 1,708,624.67	$ 1,576,389.26	$ (132,235.41)	-7.74%

2006-2007 Totals

14-Aug-06

2006-2007 TOTAL BUDGET FUND 10	BUDGETED 2005-2006	PROPOSED 2006-2007	Difference	Percent Change
Lemonweir	$ 24,519.53	$ 25,620.83	$ 1,101.30	4.49%
Miller	$ 21,634.88	$ 22,278.98	$ 644.10	2.98%
Oakdale	$ 7,720.68	$ 8,740.22	$ 1,019.54	13.21%
Camp Douglas	$ 5,514.77	$ 6,083.88	$ 569.11	10.32%
Wyeville	$ 9,332.69	$ 10,882.43	$ 1,549.74	16.61%
Warrens	$ 10,520.49	$ 10,625.36	$ 104.87	1.00%
LaGrange	$ 22,492.05	$ 25,021.01	$ 2,528.96	11.24%
Music/Art/PE/Guid/Chap/Library	$ 71,997.70	$ 70,185.04	$ (1,812.66)	-2.52%
Total Elementary NonSalary	$ 173,732.79	$ 179,437.75	$ 5,704.96	3.28%
Elementary Salary	$ 5,846,159.27	$ 6,226,704.09	$ 380,544.82	6.51%
TOTAL ELEMENTARY	**$ 6,019,892.06**	**$ 6,406,141.84**	**$ 386,249.78**	**6.42%**
Middle School	$ 3,550,293.66	$ 3,735,045.22	$ 184,751.56	5.20%
Senior High School	$ 4,897,207.71	$ 5,087,051.97	$ 189,844.26	3.88%
Alternative School	$ 451,223.16	$ 511,455.68	$ 60,232.52	13.35%
English as a Second Language	$ 5,382.50	$ 5,382.50	$ -	0.00%
Administration	$ 833,190.79	$ 1,032,961.37	$ 199,770.58	23.98%
Health	$ 50,755.61	$ 52,771.91	$ 2,016.30	3.97%
Transportation	$ 1,721,827.11	$ 1,811,172.78	$ 89,345.67	5.19%
Operation	$ 1,718,525.47	$ 1,807,347.70	$ 88,822.23	5.17%
Construction	$ 353,927.31	$ 353,927.31	$ -	0.00%
Maintenance	$ 541,837.68	$ 553,333.24	$ 11,495.56	2.12%
District Wide Programs	$ 3,584,892.02	$ 3,809,852.20	$ 224,960.18	6.28%
District Wide AV	$ 28,696.69	$ 28,696.69	$ -	0.00%
Curriculum	$ 459,763.47	$ 404,897.52	$ (54,865.95)	-11.93%
Technology	$ 426,807.06	$ 447,712.81	$ 20,905.75	0.00%
Gifted & Talented	$ 141,469.70	$ 129,950.26	$ (11,519.44)	-8.14%
Wellness	$ 1,440.00	$ 200.00	$ (1,240.00)	0.00%
FUND 10 TOTAL	**$ 24,787,132.00**	**$ 26,177,901.00**	**$ 1,390,769.00**	**5.61%**

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	$ 1,140,883.90	$ 1,247,058.04	$ 106,174.14	9.31%
Elementary Salary & Non-Salary	$ 1,140,883.90	$ 1,247,058.04	$ 106,174.14	9.31%
Middle School	$ 550,675.56	$ 575,338.36	$ 24,662.80	4.48%
High School	$ 525,984.84	$ 590,582.62	$ 64,597.78	12.28%
Transportation	$ 184,739.10	$ 212,411.85	$ 27,672.75	14.98%
District Wide	$ 953,674.72	$ 1,080,545.33	$ 126,870.61	13.30%
FUND 27 TOTAL	**$ 3,355,958.12**	**$ 3,705,936.20**	**$ 349,978.08**	**10.43%**
FUND 38 & 39 TOTAL	**$ 1,081,386.79**	**$ 1,078,371.52**	**$ (3,015.27)**	**-0.28%**
FUND 10 TOTAL	$ 24,787,132.00	$ 26,177,901.00	$ 1,390,769.00	5.61%
FUND 27 TOTAL	$ 3,355,958.12	$ 3,705,936.20	$ 349,978.08	10.43%
FUND 38 & 39 TOTAL	$ 1,081,386.79	$ 1,078,371.52	$ (3,015.27)	-0.28%
GRAND TOTAL	**$ 29,224,476.91**	**$ 30,962,208.72**	**$ 1,737,731.81**	**5.95%**

2006-2007 CERTIFICATION (July 1, 2006)
SIMPLIFIED PERCENTAGE METHOD OF CALCULATING EQUALIZATION AID
Guarantees Using 2005-06 Budget Report

This computation worksheet contains a simplified Equalization Aid calculation utilizing percentages, which is not the exact methodology actually required by statute. The results from this worksheet may be slightly different than the statutorily-prescribed method found at:

Place numbers in colored spaces only. All totals are automatically calculated.

	UHS / K8, enter 2 or 3
1=K-12; 2=UHS; 3=K-8	1

	Local Factors:		State Factors:
A7: 05-06 Aid Membership	3,046	Primary cost ceiling:	$1,000
E5: 05-06 Total Shared Cost	$24,918,759	Secondary cost ceiling:	$8,366
F1:2005 TIF-Out School Aid+Comp Value (5/06 Cert)	$982,994,794	Primary guarantee:	$1,930,000
Shared Cost per Pupil	$8,181	Secondary guarantee:	$1,260,006
Equalized Value Per Pupil	$322,717	Tertiary guarantee:	$483,033

	Primary Level	Secondary Level	Tertiary Level
District Shared Cost per Pupil	$1,000	$7,181	$0
District Value Per Pupil	$322,717	$322,717	$322,717
Guaranteed Value Per Pupil	$1,930,000	$1,260,006	$483,033
Percent Local Share*	16.72%	25.61%	66.81%
Local Share Per Pupil**	$167.21	$1,839.17	$0.00
State Share Per Pupil	$832.79	$5,341.64	$0.00
Percent State Share	83.28%	74.39%	0.00%
Total Equal Aid (**G5,G10,G15**)	$2,536,675.54	$16,270,622.90	$0.00

H1: Calculated Aid (not < 0)	$18,807,298
H2: MPCP Reduct (just Milwaukee)	0
H3: MCP Reduct (-.0083927752 * H3)	-157,845.43
2006-07 Eq Aid after Reductions (H1 + H2 + H3))	$18,649,453
H4: Prior Year Eq Aid Adjustment	
H6: Est Eq Aid Cert (H1 + H2+H3 + H4)	**$18,649,453**

State Contribution	2006-2007	2005-2006
Aid per Pupil	6,122.60	5950.47
Total Equal Aid Percent	74.84%	73.55%

* Percent Local Share is District Value per Pupil divided by State Guaranteed Value per Pupil.
** Local Cost per Pupil is Percent Local Share multiplied by District Shared Cost per Pupil.

2006-2007 Tax Levy

	FUND 10 REVENUES TOTAL	8/14/2006		FUND 10 REVENUES TOTAL	$ 19,678,976.00	
		$ 32,000.00		Library Aid	$ 67,000.00	
	Non-Capital Sales	$ 16,550.00		Driver's Ed. Aid	$ -	
	School Activity	$ 65,300.00		State Aid for Exempt Computers	$ 17,524.00	
	Investment Interest	$ 155,885.00		Equalization Aid	$18,649,444	1
	Other Local Revenue	$ 6,825.00		Medicaid School Based Services	$ 125,000.00	
	Interdistrict Revenue (Open Enroll)	$ 117,680.00		Payment for Services	$ 10,000.00	
	Intermediate Revenue	$ -		Federal Impact Aid	$ 150,000.00	
	Fees	$ 42,000.00		Sale/Loss of Fixed Assets	$ 30,000.00	
	Transportation Aid	$ 146,768.00		Insurance Adjustments	$ 47,000.00	
	FUND 10 GRANT REVENUES			FUND 10 GRANT REV TOTAL	$ 896,265.00	
	Gifts (Thomas Earle Fund)	$ -		Special Project Grants	$ 143,176.00	
	Gifts (Frank G. Andres Fund)	$ -		ECIA Title 1 - Fund 10	$ 573,180.00	
	Class Size Reduction	$ 172,983.00		Title V-A - Fund 10	$ 6,926.00	
	TOTAL FUND 10 REVENUES				$ 20,575,241.00	2

	FUND 27 REVENUES					
3	Transfer From General Fund	$ 2,763,405.08		Handicapped Aid-State	$ 918,766.00	4
	Spec Ed Transit Of Aid CESA	$ 23,765.12		Special Projects Grants	$ 661,068.44	
	FUND 27 REVENUES TOTAL				$ 4,367,004.64	5

	FUND 38 & 39 REVENUES					
7	Tax Levy for Fund 38	$ 210,064.02				
9	Tax Levy for Fund 39	$ 868,307.50		Interest on Debt Service Investment	$ -	
	FUND 38 & 39 REVENUES TOTAL				$ 1,078,371.52	10

	2006-2007 EXPENDITURES			2006-2007 EXPENDITURES		
11	GENERAL FUND (10)	$ 26,177,901.00		Fund 10 Grants	$ 896,265.00	14
				Fund 27 Grants	$ 661,068.44	15
12	SPECIAL ED. (27)	$ 3,705,936.20		TOTAL GRANTS	$ 1,557,333.44	16
13	DEBT SERVICE FUND (38&39)	$ 1,078,371.52				
	TOTAL EXPENDITURES	$ 30,962,208.72				
17	TOTAL ALL EXPENDITURES	$ 32,519,542.16				

	SUMMARY EXPENDITURES			SUMMARY REVENUES		
18	TOTAL GENERAL FUND (10)	$ 27,074,166.00		TOTAL GENERAL FUND (10)	$ 20,575,241.00	20
19	TOTAL SPECIAL ED. (27)	$ 4,367,004.64		TOTAL SPECIAL ED. (27)	$ 4,367,004.64	8
13	DEBT SERVICE FUND (38&39)	$ 1,078,371.52		DEBT SERVICE FUND (38&39)	$ 1,078,371.52	13
17	TOTAL EXPENDITURES	$ 32,519,542.16		TOTAL REVENUES	$ 26,020,617.16	14

2006-2007 Tax Levy

	Maximum Allowable Under Revenue Cap (Funds 10-38-4		**14-Aug-06**
21	2006-2007 Revenue Cap	$	25,375,957.00
22	Allowable Limited Revenue	$	6,726,513.00
23	Computer Aid Received	$	17,524.00
24	Maximum Allowable Levy after Computer Aid	$	6,708,989.00
25	2006-2007 Fund 10-38-41-80 Levy	**$**	**6,708,989.00**
26	Amount TASD Is Under Maximum Allowable Levy	$	(0.00)

18	TOTAL 2006-2007 EXPENDITURE (Fund 10)	$	27,074,166.00
20	TOTAL 2006-2007 REVENUES (Fund 10)	$	20,575,241.00
	Fund 10 Balance Reduction	**$**	-
25	**2006-2007 Local Property Tax Fund 10**	**$**	**6,498,925.00**
	2006-2007 Fund 38 Levy	**$**	**210,064.00**
	2006-2007 Fund 10-38-41-80 Levy	**$**	**6,708,989.00**
13	TOTAL 2006-2007 EXPENDITURE (Fund 39)	$	868,307.52
	Fund 39 Balance Reduction	**$**	-
13	**2006-2007 Local Property Tax Fund 39**	**$**	**868,307.52**
27	**2006-2007 Total Local Prop. Tax (Funds 10&38&39)**	**$**	**7,577,296.52**

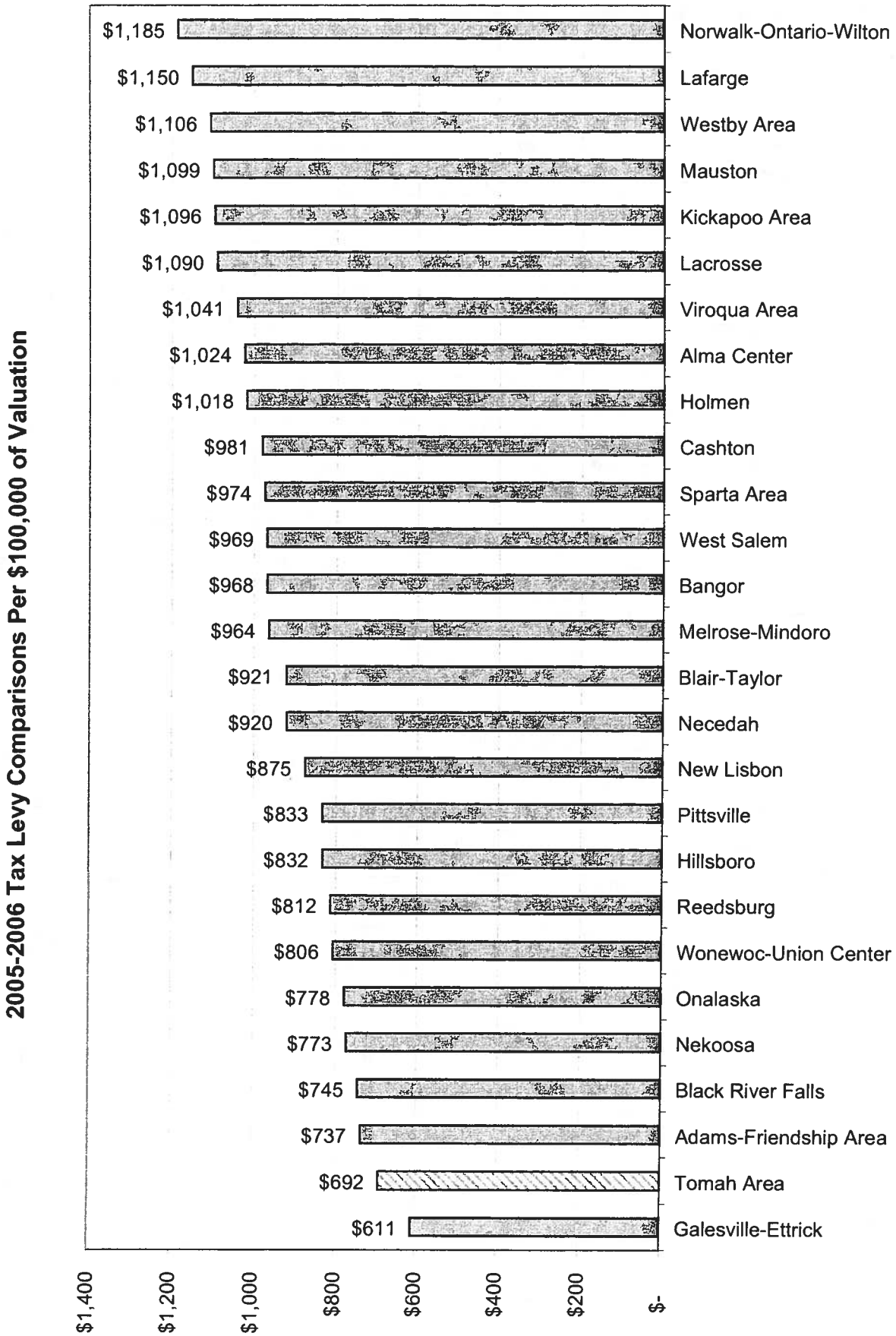
	2005-2006 Local Property Tax Fund 10	$	5,704,735.00
	2005-2006 Local Property Tax Fund 38 & 39	$	1,081,386.79
28	2005-2006 Total Local Property Tax	$	6,786,121.79
29	**2006-2007 Property Tax Increase/Decrease**	**$**	**791,174.73**
30	**2006-2007 Property Tax Percent Increase/Decrease**		**11.66%**

	Equalized Valuation/Mill Rate		
31	06-07 Equalized Valuation	$	1,051,164,387
	06-07 Mill Rate		0.00720848
	05-06 Certified Equalized Valuation	$	980,563,794
	05-06 Actual Mill Rate		0.00692063
	Difference in Equalized Valuation	$	70,600,593
	% Increase in Equalized Valuation		7.2%

	Tax Impact on Property		
	2006-2007 Projected Taxes on $100,000	$	720.85
	2005-2006 Taxes on $100,000	$	692.06
32	Difference in Taxes	**$**	**28.78**
33	Percent Difference		4.16%

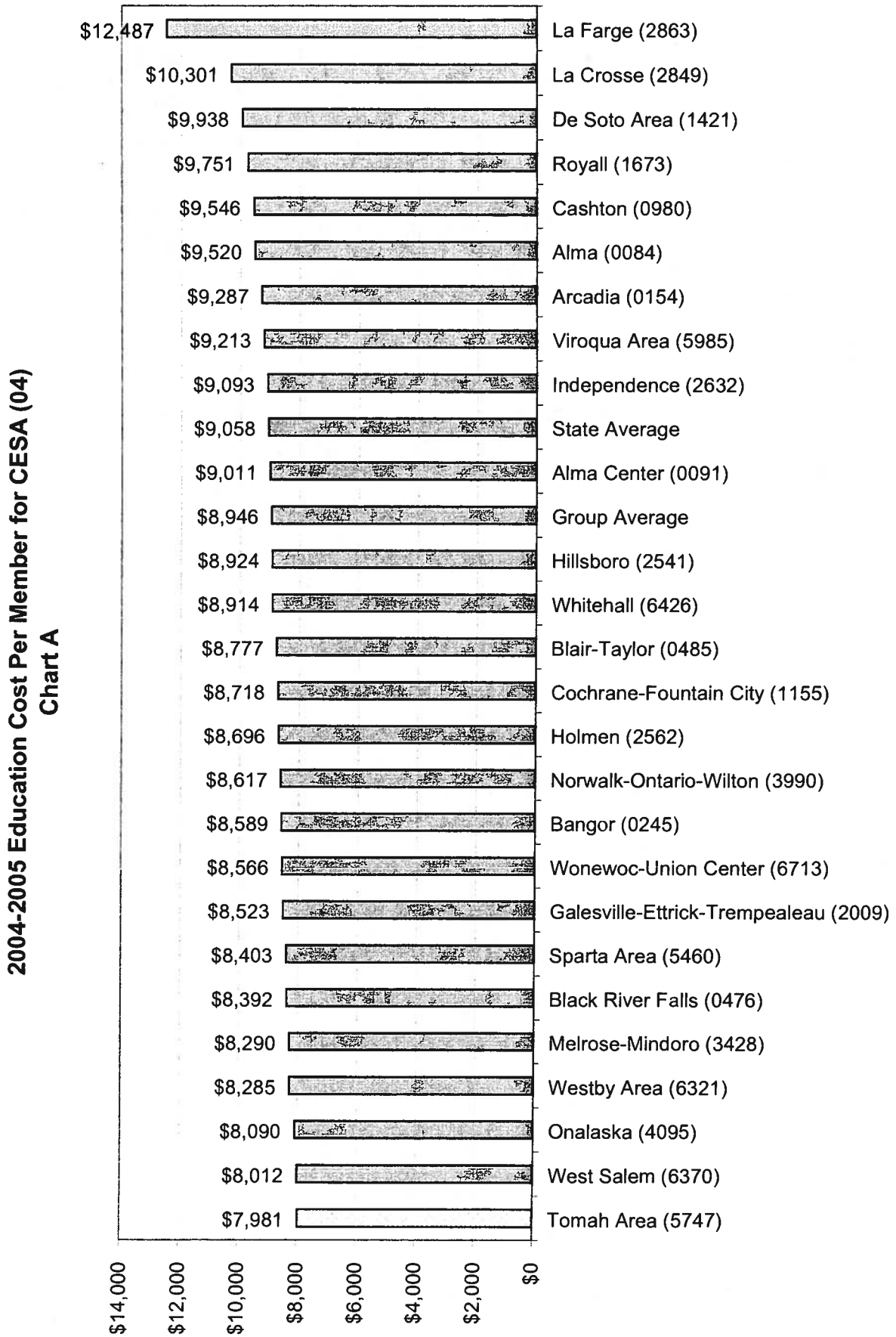
	Total Levy	Eq Value	Mill Rate
K-12 Average	3,353,135,358	388,570,584,019.00	$ 9

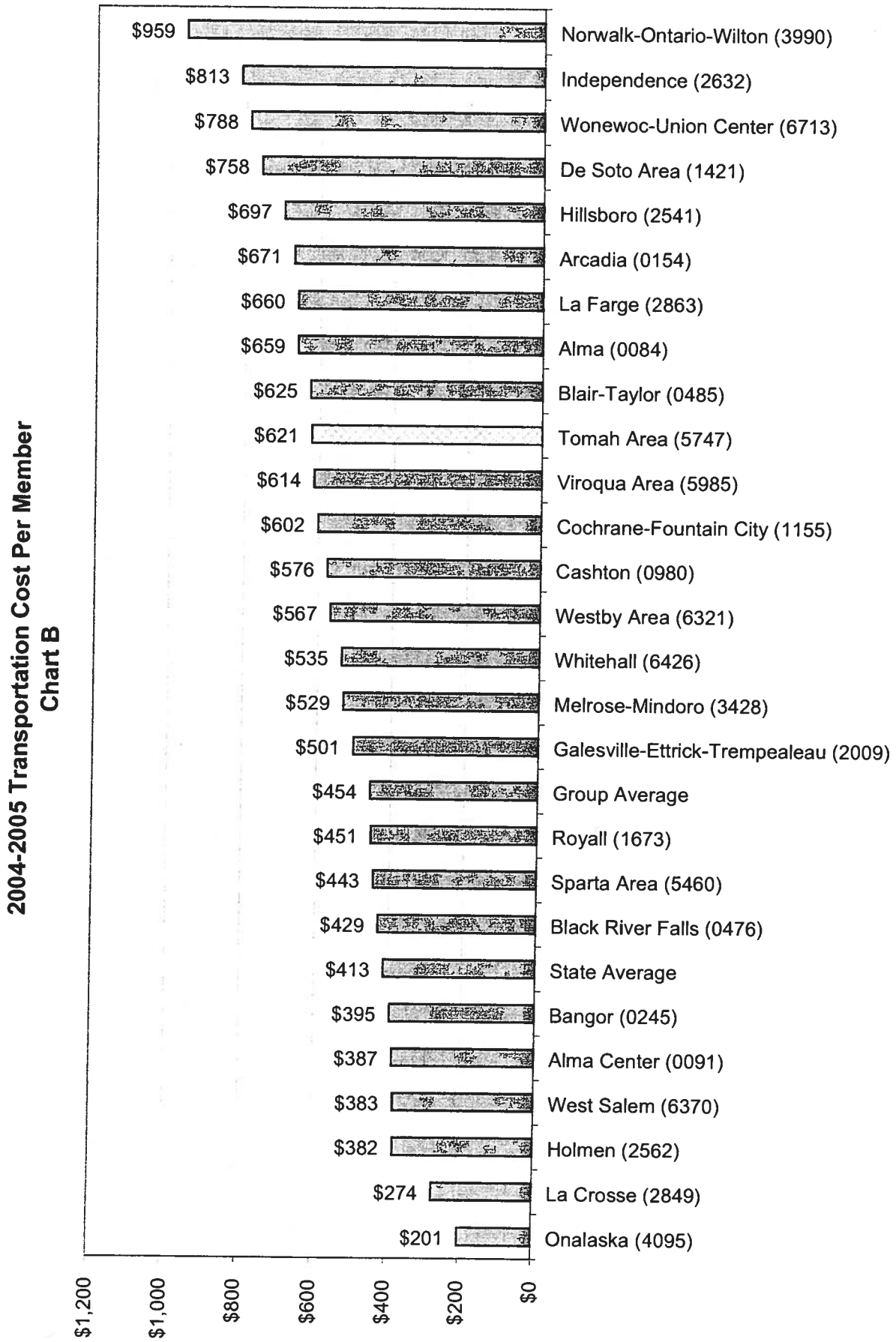
State Rank K-12 Schools	Dist Type	School District	2005-2006 Total Levy	2005-2006 TIFOUT	2005-2006 Mill Rate	Taxes on $100,000
1	K-12	Gibraltar Area	$ 7,504,846	$3,046,565,699	2.46	$ 246
2	K-12	Washington	$ 1,100,002	$281,440,400	3.91	$ 391
3	K-12	Drummond	$ 5,078,812	$1,082,327,009	4.69	$ 469
4	K-12	Sevastopol	$ 6,270,895	$1,168,725,459	5.37	$ 537
5	K-12	Webster	$ 6,835,539	$1,265,162,972	5.40	$ 540
6	K-12	Mercer	$ 1,934,911	$351,210,000	5.51	$ 551
7	K-12	Hayward Community	$ 15,414,734	$2,624,038,157	5.87	$ 587
8	K-12	Northwood	$ 4,241,723	$710,112,635	5.97	$ 597
9	K-12	Northland Pines	$ 17,311,817	$2,894,688,891	5.98	$ 598
10	K-12	Spooner	$ 8,991,205	$1,477,403,231	6.09	$ 609
12	K-12	Birchwood	$ 2,924,944	$477,335,481	6.13	$ 613
13	K-12	Elcho	$ 3,929,655	$636,405,817	6.17	$ 617
14	K-12	Green Lake	$ 4,619,642	$740,312,361	6.24	$ 624
15	K-12	West Bend	$ 25,070,333	$3,947,758,070	6.35	$ 635
		Area School Districts				
11	K-12	Galesville-Ettrick	$ 2,777,192	$454,589,499	6.11	$ 611
24	**K-12**	**Tomah Area**	**$ 6,786,122**	**$980,563,794**	**6.92**	$ 692
49	K-12	Adams-Friendship Area	$ 8,437,943	$1,144,751,852	7.37	$ 737
53	K-12	Black River Falls	$ 4,811,726	$645,580,209	7.45	$ 745
72	K-12	Nekoosa	$ 6,607,596	$854,526,840	7.73	$ 773
78	K-12	Onalaska	$ 10,405,044	$1,337,214,732	7.78	$ 778
99	K-12	Wonewoc-Union Center	$ 1,595,066	$197,879,511	8.06	$ 806
104	K-12	Reedsburg	$ 9,172,337	$1,130,225,119	8.12	$ 812
133	K-12	Hillsboro	$ 1,340,156	$160,982,981	8.32	$ 832
134	K-12	Pittsville	$ 2,126,500	$255,278,143	8.33	$ 833
179	K-12	New Lisbon	$ 2,542,687	$290,642,328	8.75	$ 875
224	K-12	Necedah	$ 2,542,687	$290,642,328	9.20	$ 920
226	K-12	Blair-Taylor	$ 1,679,084	$182,223,230	9.21	$ 921
261	K-12	Melrose-Mindoro	$ 2,178,558	$225,887,176	9.64	$ 964
266	K-12	Bangor	$ 1,826,584	$188,787,822	9.68	$ 968
269	K-12	West Salem	$ 5,377,009	$555,119,025	9.69	$ 969
278	K-12	Sparta Area	$ 7,125,067	$731,736,959	9.74	$ 974
281	K-12	Cashton	$ 1,294,827	$131,935,895	9.81	$ 981
304	K-12	Holmen	$ 9,711,416	$953,970,099	10.18	$ 1,018
306	K-12	Alma Center	$ 1,280,408	$125,052,385	10.24	$ 1,024
311	K-12	Viroqua Area	$ 4,124,085	$396,174,566	10.41	$ 1,041
334	K-12	Lacrosse	$ 36,116,700	$3,312,617,901	10.90	$ 1,090
337	K-12	Kickapoo Area	$ 1,543,644	$140,876,169	10.96	$ 1,096
338	K-12	Mauston	$ 6,185,717	$562,667,969	10.99	$ 1,099
341	K-12	Westby Area	$ 3,668,572	$331,765,034	11.06	$ 1,106
351	K-12	Lafarge	$ 873,227	$75,945,229	11.50	$ 1,150
356	K-12	Norwalk-Ontario-Wilton	$ 1,525,140	$128,722,800	11.85	$ 1,185

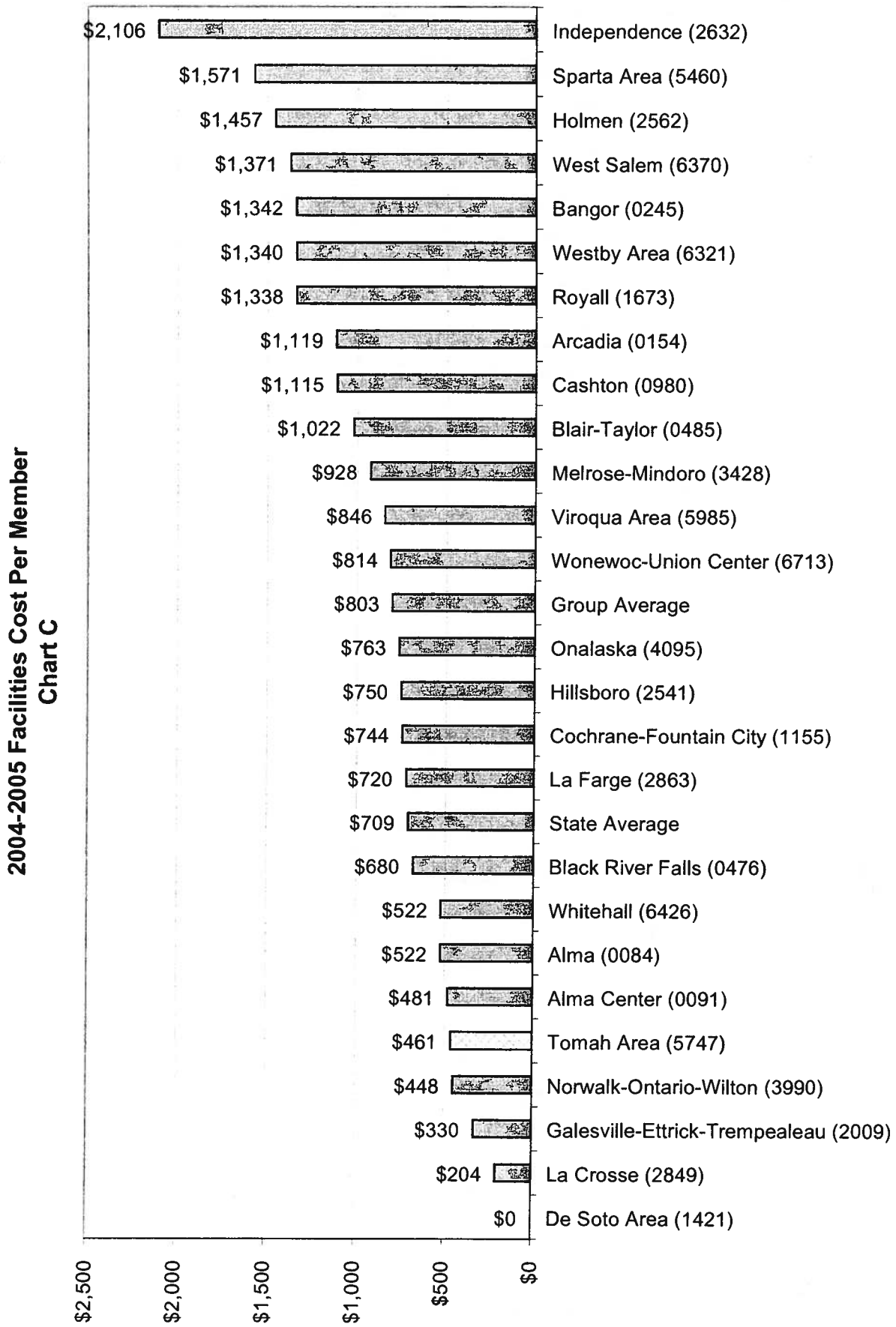

2005-2006 Tax Levy Comparisons Per $100,000 of Valuation
$1,185 Norwalk-Ontario-Wilton
$1,150 Lafarge
$1,106 Westby Area
$1,099 Mauston
$1,096 Kickapoo Area
$1,090 Lacrosse
$1,041 Viroqua Area
$1,024 Alma Center
$1,018 Holmen
$981 Cashton
$974 Sparta Area
$969 West Salem
$968 Bangor
$964 Melrose-Mindoro
$921 Blair-Taylor
$920 Necedah
$875 New Lisbon
$833 Pittsville
$832 Hillsboro
$812 Reedsburg
$806 Wonewoc-Union Center
$778 Onalaska
$773 Nekoosa
$745 Black River Falls
$737 Adams-Friendship Area
$692 Tomah Area
$611 Galesville-Ettrick
$1,400
$1,200
$1,000
$800
$600
$400
$200
$-

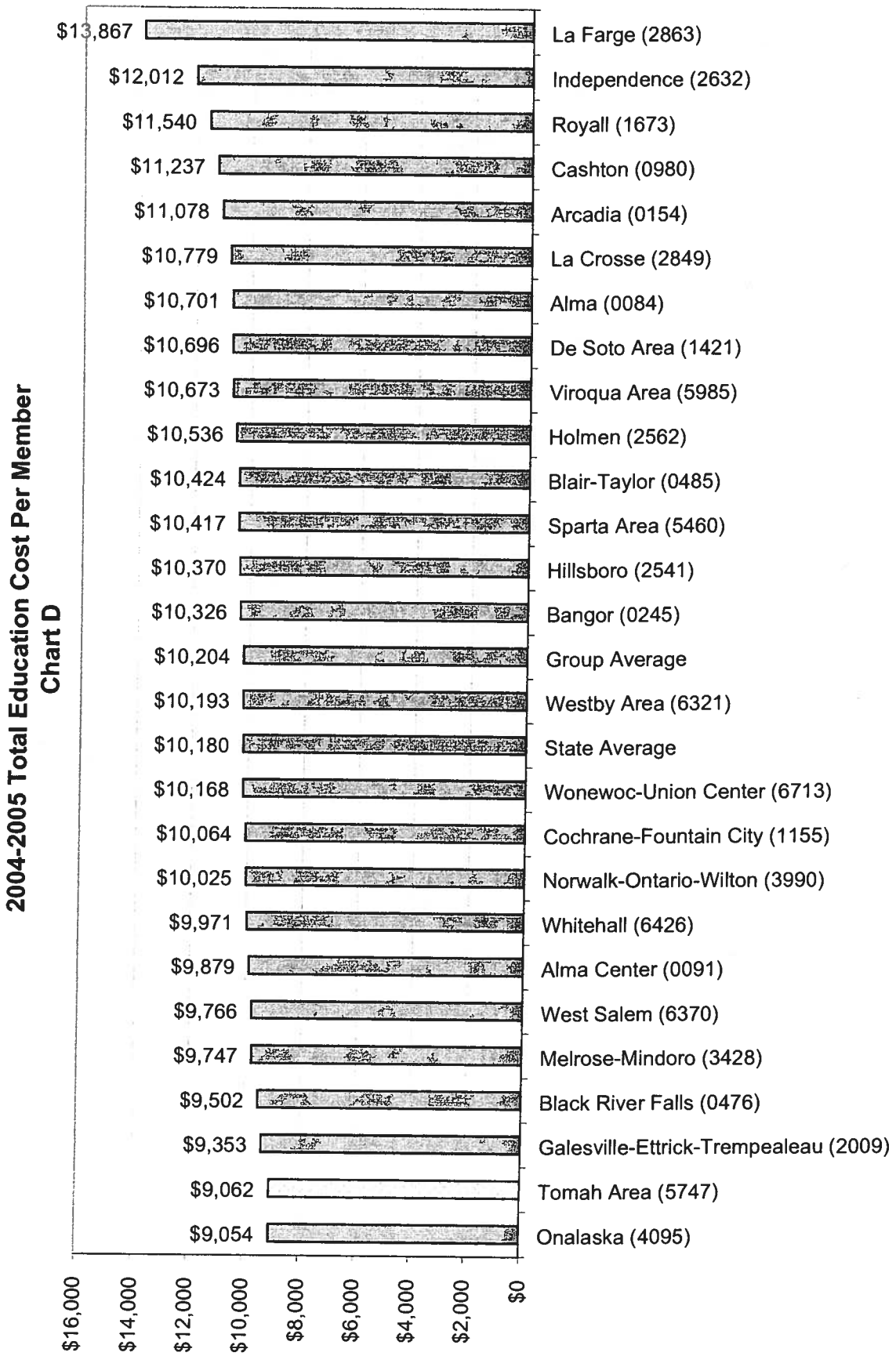
FY 2004-2005 Comparative Cost per Member for CESA (04)

District	Educational Cost Per Member Chart A	Transportation Cost Per Member Chart B	Facility Cost Per Member Chart C	Total Educational Cost Per Member Chart D	2004-2005 Membership
District	Amount	Amount	Amount	Amount	Amount
Alma (0084)	$9,520	$659	$522	$10,701	328 FTE
Alma Center (0091)	$9,011	$387	$481	$9,879	603 FTE
Arcadia (0154)	$9,287	$671	$1,119	$11,078	924 FTE
Bangor (0245)	$8,589	$395	$1,342	$10,326	640 FTE
Black River Falls (0476)	$8,392	$429	$680	$9,502	1,911 FTE
Blair-Taylor (0485)	$8,777	$625	$1,022	$10,424	725 FTE
Cashton (0980)	$9,546	$576	$1,115	$11,237	543 FTE
Cochrane-Fountain City (1155)	$8,718	$602	$744	$10,064	718 FTE
De Soto Area (1421)	$9,938	$758	$0	$10,696	570 FTE
Galesville-Ettrick-Trempealeau (2009)	$8,523	$501	$330	$9,353	1,423 FTE
Hillsboro (2541)	$8,924	$697	$750	$10,370	597 FTE
Holmen (2562)	$8,696	$382	$1,457	$10,536	3,245 FTE
Independence (2632)	$9,093	$813	$2,106	$12,012	334 FTE
La Crosse (2849)	$10,301	$274	$204	$10,779	7,267 FTE
La Farge (2863)	$12,487	$660	$720	$13,867	246 FTE
Melrose-Mindoro (3428)	$8,290	$529	$928	$9,747	732 FTE
Norwalk-Ontario-Wilton (3990)	$8,617	$959	$448	$10,025	666 FTE
Onalaska (4095)	$8,090	$201	$763	$9,054	2,792 FTE
Royall (1673)	$9,751	$451	$1,338	$11,540	647 FTE
Sparta Area (5460)	$8,403	$443	$1,571	$10,417	2,671 FTE
Tomah Area (5747)	$7,981	$621	$461	$9,062	2,978 FTE
Viroqua Area (5985)	$9,213	$614	$846	$10,673	1,142 FTE
West Salem (6370)	$8,012	$383	$1,371	$9,766	1,734 FTE
Westby Area (6321)	$8,285	$567	$1,340	$10,193	1,198 FTE
Whitehall (6426)	$8,914	$535	$522	$9,971	772 FTE
Wonewoc-Union Center (6713)	$8,566	$788	$814	$10,168	426 FTE
Group Average	$8,946	$454	$803	$10,204	1,378 FTE
State Average	$9,058	$413	$709	$10,180	2,040 FTE


2004-2005 Education Cost Per Member for CESA (04)
Chart A
$12,487 La Farge (2863)
$10,301 La Crosse (2849)
$9,938 De Soto Area (1421)
$9,751 Royall (1673)
$9,546 Cashton (0980)
$9,520 Alma (0084)
$9,287 Arcadia (0154)
$9,213 Viroqua Area (5985)
$9,093 Independence (2632)
$9,058 State Average
$9,011 Alma Center (0091)
$8,946 Group Average
$8,924 Hillsboro (2541)
$8,914 Whitehall (6426)
$8,777 Blair-Taylor (0485)
$8,718 Cochrane-Fountain City (1155)
$8,696 Holmen (2562)
$8,617 Norwalk-Ontario-Wilton (3990)
$8,589 Bangor (0245)
$8,566 Wonewoc-Union Center (6713)
$8,523 Galesville-Ettrick-Trempealeau (2009)
$8,403 Sparta Area (5460)
$8,392 Black River Falls (0476)
$8,290 Melrose-Mindoro (3428)
$8,285 Westby Area (6321)
$8,090 Onalaska (4095)
$8,012 West Salem (6370)
$7,981 Tomah Area (5747)
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0


2004-2005 Transportation Cost Per Member
Chart B
$959
Norwalk-Ontario-Wilton (3990)
$813
Independence (2632)
$788
Wonewoc-Union Center (6713)
$758
De Soto Area (1421)
$697
Hillsboro (2541)
$671
Arcadia (0154)
$660
La Farge (2863)
$659
Alma (0084)
$625
Blair-Taylor (0485)
$621
Tomah Area (5747)
$614
Viroqua Area (5985)
$602
Cochrane-Fountain City (1155)
$576
Cashton (0980)
$567
Westby Area (6321)
$535
Whitehall (6426)
$529
Melrose-Mindoro (3428)
$501
Galesville-Ettrick-Trempealeau (2009)
$454
Group Average
$451
Royall (1673)
$443
Sparta Area (5460)
$429
Black River Falls (0476)
$413
State Average
$395
Bangor (0245)
$387
Alma Center (0091)
$383
West Salem (6370)
$382
Holmen (2562)
$274
La Crosse (2849)
$201
Onalaska (4095)
$1,200
$1,000
$800
$600
$400
$200
$0


2004-2005 Facilities Cost Per Member
Chart C
$2,106 Independence (2632)
$1,571 Sparta Area (5460)
$1,457 Holmen (2562)
$1,371 West Salem (6370)
$1,342 Bangor (0245)
$1,340 Westby Area (6321)
$1,338 Royall (1673)
$1,119 Arcadia (0154)
$1,115 Cashton (0980)
$1,022 Blair-Taylor (0485)
$928 Melrose-Mindoro (3428)
$846 Viroqua Area (5985)
$814 Wonewoc-Union Center (6713)
$803 Group Average
$763 Onalaska (4095)
$750 Hillsboro (2541)
$744 Cochrane-Fountain City (1155)
$720 La Farge (2863)
$709 State Average
$680 Black River Falls (0476)
$522 Whitehall (6426)
$522 Alma (0084)
$481 Alma Center (0091)
$461 Tomah Area (5747)
$448 Norwalk-Ontario-Wilton (3990)
$330 Galesville-Ettrick-Trempealeau (2009)
$204 La Crosse (2849)
$0 De Soto Area (1421)
$2,500
$2,000
$1,500
$1,000
$500
$0


2004-2005 Total Education Cost Per Member
Chart D
$13,867
$12,012
$11,540
$11,237
$11,078
$10,779
$10,701
$10,696
$10,673
$10,536
$10,424
$10,417
$10,370
$10,326
$10,204
$10,193
$10,180
$10,168
$10,064
$10,025
$9,971
$9,879
$9,766
$9,747
$9,502
$9,353
$9,062
$9,054
La Farge (2863)
Independence (2632)
Royall (1673)
Cashton (0980)
Arcadia (0154)
La Crosse (2849)
Alma (0084)
De Soto Area (1421)
Viroqua Area (5985)
Holmen (2562)
Blair-Taylor (0485)
Sparta Area (5460)
Hillsboro (2541)
Bangor (0245)
Group Average
Westby Area (6321)
State Average
Wonewoc-Union Center (6713)
Cochrane-Fountain City (1155)
Norwalk-Ontario-Wilton (3990)
Whitehall (6426)
Alma Center (0091)
West Salem (6370)
Melrose-Mindoro (3428)
Black River Falls (0476)
Galesville-Ettrick-Trempealeau (2009)
Tomah Area (5747)
Onalaska (4095)
$16,000
$14,000
$12,000
$10,000
$8,000
$6,000
$4,000
$2,000
$0

BUDGETED COSTS PER PUPIL

9/16/2005	
Enrollment	
LaGrange	289
Miller	261
Lemonweir	294
Camp Douglas	67
Oakdale	91
Wyeville	121
Warrens	133
Elementary	1,256
RKLC-Elem	4
RKLC-MS	28
RKLC-HS	21
	53
Middle School	663
High School	1,060
Total	3,032

Elementary	2006-2007		2006-2007
Budget Area	Budgeted Amount		Cost/Pupil
Elementary - Fund 10	$	6,406,141.84	$5,100.43
Elementary - Fund 27	$	1,247,058.04	$992.88
Alternative School	$	38,600.43	$9,650.11
Gifted & Talented (50%)	$	64,975.13	$51.73
	$	7,756,775.44	$6,156.17

Middle School	2006-2007		2006-2007
Budget Area	Budgeted Amount		Cost/Pupil
Middle School - Fund 10	$	3,735,045.22	$5,633.55
Middle School - Fund 27	$	575,338.36	$867.78
Alternative School	$	270,203.00	$9,650.11
Gifted & Talented (25%)	$	32,487.57	$49.00
		$3,878,530.65	$5,612.92

High School	2006-2007		2006-2007
Budget Area	Budgeted Amount		Cost/Pupil
High School - Fund 10	$	5,087,051.97	$4,799.11
High School - Fund 27	$	590,582.62	$557.15
Alternative School	$	202,652.25	$9,650.11
Gifted & Talented (25%)	$	32,487.57	$30.65
Curriculum (LVEC portion)		$57,788.00	$54.52
	$	5,970,562.41	$5,632.61

The cost per pupil figures were determined by the budget areas indicated and the student enrollment figures taken on September 16, 2005. Transportation, administration, health, operation, maintenance, construction, psychology, special education, curriculum (excluding the LVEC portion), technology, and debt service costs were not included in determining the cost per pupil.

TOMAH'S 8 YEAR STAFFING HISTORY

TIME	1999-2000 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
1.000	M.S Reading Teacher	Middle School	3	BA 0	$ 36,407
0.71%	M.S Reading Teacher	Middle School	3	BA 0	$ 26,000
7	High School Computer Lab Aide	High School	145	10.31	$ 15,622
2.75	Middle School CDS Aide	Middle School	144	10.53	$ 8,122
	Substitute Teachers	District			$ 25,022
	ESL Tutor	District			$ 5,383
	Student Council Advisor - Wyeville	Elementary			$ 322
	Student Council Advisor - Warrens	Elementary			$ 322
					$ 117,199

TIME	2000-2001 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
1.000	M.S. Art Teacher (Transitional Reorganization)	Middle School	E	BA 12	$ -
1.000	M.S. Reading Teacher (Transitional Reorganization)	Middle School	E	BA 12	$ -
1.000	M.S/H.S. Foreign Language Teacher	Middle School	E	BA 12	$ 43,422
					$ 43,422

TIME	2001-2002 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
1.000	3rd Grade Teacher - (Fed. Class Size Reduction Act Grant)	Oakdale	D	BA0	$ -
1.000	1st Grade Teacher - (Fed. Class Size Reduction Act Grant)	Warrens	F	BA6	$ -
0.500	Multi-Age - (Fed. Class Size Reduction Act Grant)	Lemonweir	J	MA0	$ -
1.000	Reg. Ed. Teacher (Transitional Reorganization)	R Kupper LC	L	MA12	$ -
1.000	EEN Teacher (Transitional Reorganization)	R Kupper LC	Q	BA30	$ -
					$ -

TIME	2002-2003 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
1	JV Assistant Girls' Golf Coach	High School	NA	NA	$ 1,158
0.5	High School Student Council Advisor	High School	NA	NA	$ 1,054
0.2	Elementary Music Teacher increased from 50% to 70%	Elementary	C	BA+0	$ 6,721
6.75	Additional Kindergarten Aide Time	Lemonweir	NA	NA	$ 18,895
3	Add. Aide Time for Elementary Classrooms Exceeding Limits	Various	NA	NA	$ 5,685
					$ 33,513

TIME	2003-2004 STAFFING CHANGES	BUILDING	STEP	LANE	SALARY & FRINGE
1	Reduction of 1 Elementary Teacher	Warrens	3	BA+0	$ (41,234)
	Athletic Director to Admin with Additional Days	High School	NA	NA	$ 11,838
6.75	Reduction of 1 EEN Aide	Miller	NA	NA	$ (16,566)
7	Reduction of 1 EEN Aide	Middle School	NA	NA	$ (18,393)
11.75	Reduction of 2 EEN Aides	High School	NA	NA	$ (29,113)
1	Reduction of Volleyball Coach	Middle School	NA	NA	$ (912)
1	Addition of Girls JV Tennis Coach	High School	NA	NA	$ 1,009
					$ (93,370)

TIME	2004-2005 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	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
					$ (180,078)

TIME	2005-2006 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
1 FTE	Speech Teacher	District	C	BA+12	$ 52,505
.5 FTE	Alternative Education	Milwaukee St	B	BA+0	$ 17,399
.5 FTE	Title I Rdg/Math	Kupper	C	BA+12	$ 26,015
					$ 95,919

TIME	2006-2007 ADDITIONAL POSITIONS	BUILDING	STEP	LANE	SALARY & FRINGE
1 FTE	Band Teacher	HS & MS	E	BA+12	$ 47,877
					$ 47,877

SUMMARY

1999-00	$	117,199
2000-01	$	43,422
2001-02	$	-
2002-03	$	33,513
2003-04	$	(93,370)
2004-05	$	(180,078)
2005-06	$	95,919
2006-07	$	47,877
Total	$	16,604

Ideal Town Where Everyone's Property Is Identical in Value
Everyone Pays An Equal Amount of the Taxes

		Total Taxes	Mill Rate
		$ 30,000.00	0.03000
Property	Value of Property	Taxes Owed	
1	$ 100,000.00	$ 3,000.00	
2	$ 100,000.00	$ 3,000.00	
3	$ 100,000.00	$ 3,000.00	
4	$ 100,000.00	$ 3,000.00	
5	$ 100,000.00	$ 3,000.00	
6	$ 100,000.00	$ 3,000.00	
7	$ 100,000.00	$ 3,000.00	
8	$ 100,000.00	$ 3,000.00	
9	$ 100,000.00	$ 3,000.00	
10	$ 100,000.00	$ 3,000.00	
	$ 1,000,000.00	$ 30,000.00	

Example 1

Taxes Remain the Same
Everyone's Assessment Goes Up Equally
Everyone's Taxes Remain the Same
Mill Rate Is Lowered

	Increased Assessment	Total Taxes	Mill Rate
	5%	$ 30,000.00	0.02857
Property	Value of Property	Taxes Owed	
1	$ 105,000.00	$ 3,000.00	
2	$ 105,000.00	$ 3,000.00	
3	$ 105,000.00	$ 3,000.00	
4	$ 105,000.00	$ 3,000.00	
5	$ 105,000.00	$ 3,000.00	
6	$ 105,000.00	$ 3,000.00	
7	$ 105,000.00	$ 3,000.00	
8	$ 105,000.00	$ 3,000.00	
9	$ 105,000.00	$ 3,000.00	
10	$ 105,000.00	$ 3,000.00	
	$ 1,050,000.00	$ 30,000.00	

Example 2

Taxes Increase 5%
Everyone's Assessment Goes Up Equally
Everyone's Taxes Go Up The Same Amount
Mill Rate Stays the Same

	Increased Assessment	Total Taxes	Mill Rate
	5%	$ 31,500.00	0.030000
Property	Value of Property	Taxes Owed	
1	$ 105,000.00	$ 3,150.00	
2	$ 105,000.00	$ 3,150.00	
3	$ 105,000.00	$ 3,150.00	
4	$ 105,000.00	$ 3,150.00	
5	$ 105,000.00	$ 3,150.00	
6	$ 105,000.00	$ 3,150.00	
7	$ 105,000.00	$ 3,150.00	
8	$ 105,000.00	$ 3,150.00	
9	$ 105,000.00	$ 3,150.00	
10	$ 105,000.00	$ 3,150.00	
	$ 1,050,000.00	$ 31,500.00	

Example 3

Taxes Remain the Same
Everyone's Assessment Goes Down 5%
Everyone's Taxes Remain the Same
Mill Rate Goes Up

	Increased Assessment	Total Taxes	Mill Rate
	-5%	$ 30,000.00	0.03158
Property	Value of Property	Taxes Owed	
1	$ 95,000.00	$ 3,000.00	
2	$ 95,000.00	$ 3,000.00	
3	$ 95,000.00	$ 3,000.00	
4	$ 95,000.00	$ 3,000.00	
5	$ 95,000.00	$ 3,000.00	
6	$ 95,000.00	$ 3,000.00	
7	$ 95,000.00	$ 3,000.00	
8	$ 95,000.00	$ 3,000.00	
9	$ 95,000.00	$ 3,000.00	
10	$ 95,000.00	$ 3,000.00	
	$ 950,000.00	$ 30,000.00	

Example 4

Total Taxes Remain the Same
Two New Properties Are Developed
Everyone's Taxes Go Down
Mill Rate Is Lowered

	Increased Assessment	Total Taxes	Mill Rate
	10%	$ 30,000.00	0.022727
Property	Value of Property	Taxes Owed	
1	$ 110,000.00	$ 2,500.00	
2	$ 110,000.00	$ 2,500.00	
3	$ 110,000.00	$ 2,500.00	
4	$ 110,000.00	$ 2,500.00	
5	$ 110,000.00	$ 2,500.00	
6	$ 110,000.00	$ 2,500.00	
7	$ 110,000.00	$ 2,500.00	
8	$ 110,000.00	$ 2,500.00	
9	$ 110,000.00	$ 2,500.00	
10	$ 110,000.00	$ 2,500.00	
11	$ 110,000.00	$ 2,500.00	
12	$ 110,000.00	$ 2,500.00	
	$ 1,320,000.00	$ 30,000.00	

Example 5

Total Taxes Remain the Same
Some Properties Increase 10% Other's Increase 5%
Those Whose Properties Increased More than the 5% Pay More than Year Before
Those Whose Properties Increased 5% Pay Less than Year Before
Mill Rate Is Lowered

	10%	Total Taxes	Mill Rate
	5%	$ 30,000.00	0.02658
Property	Value of Property	Taxes Owed	
1	$ 110,250.00	$ 2,930.23	
2	$ 115,500.00	$ 3,069.77	
3	$ 110,250.00	$ 2,930.23	
4	$ 115,500.00	$ 3,069.77	
5	$ 110,250.00	$ 2,930.23	
6	$ 115,500.00	$ 3,069.77	
7	$ 110,250.00	$ 2,930.23	
8	$ 115,500.00	$ 3,069.77	
9	$ 110,250.00	$ 2,930.23	
10	$ 115,500.00	$ 3,069.77	
	$ 1,128,750.00	$ 30,000.00	

Example 6

COMPARISON COST FOR EDUCATING STUDENTS VS. COST OF COMMON ITEMS

School District	2005-2006 Mill Rate	School Taxes on $100,000	% of Average	Car $25,000	Milk $ 1.99	Gas $ 3.00
Galesville-Ettrick	6.11	$ 611	66.0%	$16,497	$ 1.31	$ 1.98
Tomah Area	**6.92**	$ 692	74.7%	$18,684	$ 1.49	$ 2.24
Adams-Friendship Area	7.37	$ 737	79.6%	$19,899	$ 1.58	$ 2.39
Black River Falls	7.45	$ 745	80.5%	$20,115	$ 1.60	$ 2.41
Nekoosa	7.73	$ 773	83.5%	$20,871	$ 1.66	$ 2.50
Onalaska	7.78	$ 778	84.0%	$21,006	$ 1.67	$ 2.52
Wonewoc-Union Center	8.06	$ 806	87.0%	$21,762	$ 1.73	$ 2.61
Reedsburg	8.12	$ 812	87.7%	$21,924	$ 1.75	$ 2.63
Hillsboro	8.32	$ 832	89.9%	$22,464	$ 1.79	$ 2.70
Pittsville	8.33	$ 833	90.0%	$22,491	$ 1.79	$ 2.70
New Lisbon	8.75	$ 875	94.5%	$23,625	$ 1.88	$ 2.84
Necedah	9.20	$ 920	99.4%	$24,840	$ 1.98	$ 2.98
Blair-Taylor	9.21	$ 921	99.5%	$24,867	$ 1.98	$ 2.98
Melrose-Mindoro	9.64	$ 964	104.1%	$26,028	$ 2.07	$ 3.12
Bangor	9.68	$ 968	104.5%	$26,136	$ 2.08	$ 3.14
West Salem	9.69	$ 969	104.7%	$26,163	$ 2.08	$ 3.14
Sparta Area	9.74	$ 974	105.2%	$26,298	$ 2.09	$ 3.16
Cashton	9.81	$ 981	105.9%	$26,487	$ 2.11	$ 3.18
Holmen	10.18	$ 1,018	109.9%	$27,486	$ 2.19	$ 3.30
Alma Center	10.24	$ 1,024	110.6%	$27,648	$ 2.20	$ 3.32
Viroqua Area	10.41	$ 1,041	112.4%	$28,107	$ 2.24	$ 3.37
Lacrosse	10.90	$ 1,090	117.7%	$29,430	$ 2.34	$ 3.53
Kickapoo Area	10.96	$ 1,096	118.4%	$29,592	$ 2.36	$ 3.55
Mauston	10.99	$ 1,099	118.7%	$29,673	$ 2.36	$ 3.56
Westby Area	11.06	$ 1,106	119.4%	$29,862	$ 2.38	$ 3.58
Lafarge	11.50	$ 1,150	124.2%	$31,050	$ 2.47	$ 3.73
Norwalk-Ontario-Wilton	11.85	$ 1,185	128.0%	$31,995	$ 2.55	$ 3.84
AVERAGE	**9.26**	**$ 925.93**	**100.0%**	**$25,000**	**$ 1.99**	**$ 3.00**

POWERS OF THE ANNUAL MEETING

(c) A special meeting has the powers of the annual meeting. No more than two 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 four 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 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.

120.09 Consideration of special subject. If in a common or union high school district at least 60 days prior to the annual meeting a petition is filed with the school district clerk signed by 100 electors requesting that the annual meeting consider a special subject or item of business which is a proper subject or item for consideration at the annual meeting, the school district clerk shall incorporate a statement of the subject or item in the notice of the annual meeting. The school district clerk shall prepare the proper ballot to permit voting on the subject or item at the annual meeting. If the petition includes a subject beyond the power of the annual meeting, the school district clerk shall reject that part of the petition which contains such subject and notify the proper person within 20 days of the school district clerk's receipt of the petition. The petition shall designate a person or a representative of an organization to be notified in case of its rejection.

120.10 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 as 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. 66.527.

(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.

120.11 School board meetings and reports. ... (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. The school district clerk shall copy the report, with the action taken thereon, and all other proceedings of the annual meeting in full in the school district record book. ...

120.12 School board duties. The school board of a common or union high school district shall: ...

(3) TAX FOR OPERATION AND MAINTENANCE. (a) On or before November 1, determine the amount necessary to be raised to operate and maintain the schools of the school district and public library facilities operated by the school district under s.43.52, if the annual meeting has not voted a tax sufficient for such purposes for the school year. On or before November 6, the school district clerk shall certify the appropriate amount so determined to each appropriate municipal clerk who shall assess the amount certified and enter it on the tax rolls as other school district taxes are assessed and entered.

(b) If a tax sufficient to operate and maintain the schools of a school district for the ensuing school year has not been determined, certified and levied prior to the effective date of school district reorganization under ch. 117 affecting any territory of the school district, the school board of the affected school district shall determine, on or before November 1 following the effective date of the reorganization, the amount of deficiency in operation and maintenance funds on the effective date of the reorganization which should have been paid by the property in the affected school district if the tax had been determined, certified and assessed prior to the effective date of the reorganization. On or before November 6, the

school district clerk shall certify the appropriate amount to each appropriate municipal clerk who shall assess, enter and collect the amount as a special tax on the property. This paragraph does not affect the apportionment of assets and liabilities under s. 66.03.

(c) If on or before November 1 the school board determines that the annual meeting has voted a tax greater than that needed to operate the schools of the school district for the school year, the school board may lower the tax voted by the annual meeting. On or before November 6, the school district clerk shall certify the appropriate amount so determined to each appropriate municipal clerk who shall assess the amount certified to him or her and enter it on the tax rolls in lieu of the amount previously reported.

(d) If on or before November 1 the school board determines that the annual meeting has voted a tax that would violate the limit under subch. VII of ch. 121, the school board shall lower the tax to bring it into compliance with that limit.

(4) TAX FOR DEBT RETIREMENT. On or before November 1, determine the amount necessary to meet any irrepealable tax obligations or other financial commitments of the school district not otherwise provided for. The school district clerk shall certify the amount apportioned to each appropriate municipal clerk who shall include the amount certified and enter it on the tax rolls as other school district taxes are assessed and entered. ...

120.13 School board powers. The school board of a common or union high school district may do all things reasonable to promote the cause of education, including establishing, providing and improving school district programs, functions and activities for the benefit of pupils, and including all of the following: ...

(2) INSURANCE. (a) Provide for accident insurance covering pupils in the school district. Such insurance shall not be paid from school district funds unless the expenditure is authorized by an annual meeting. ...

(20) OPTIONS TO PURCHASE REAL PROPERTY. Solicit and obtain one or more options to purchase real property and, upon approval of the annual or special meeting, exercise such option. ...

(25) LEASE SCHOOL PROPERTY. In addition to any other authority, lease school sites, buildings and equipment not needed for school purposes to

any person for any lawful use at a reasonable rental for a term not exceeding 15 years if approved at an annual or special school district meeting. ...

(33) SPENDING AUTHORITY. During the period between July 1 and the final adoption of a budget by the school board after the budget hearing under s.65.90, spend money as needed to meet the immediate expenses of operating and maintaining the public instruction in the school district. ...

120.14 Audit of school district accounts. In a common or union high school district:

(1) At the close of each fiscal year, the school board of each school district shall employ a licensed accountant to audit the school district accounts and certify the audit. The audit shall include information concerning the school district's self-insurance plan under s. 120.13(2)(b), as specified by the commissioner of insurance. If required by the state superintendent under s. 115.28(18), the audit shall include an audit of the number of pupils reported for membership purposes under s. 121.004(5). The cost of the audit shall be paid from school district funds. Annually by September 15, the school district clerk shall file a financial audit statement with the state superintendent.

(3) The annual meeting may authorize and direct an audit of the school district accounts by a licensed accountant.

(4) The department shall establish by rule a standard contract and minimum standards for audits performed under this section.

120.15 School district president; duties. The school district president of a common or union high school district shall: ...

(3) Prosecute, when authorized by an annual meeting or the school board, actions brought by the school district. ...

120.16 School district treasurer; duties. The school district treasurer of a common or union high school district shall: ...

(4) Present to the annual meeting a written statement of all money received and disbursed by the treasurer during the preceding year. ...

120.17 School district clerk; duties. The school district clerk of a common or union high school district shall: ...