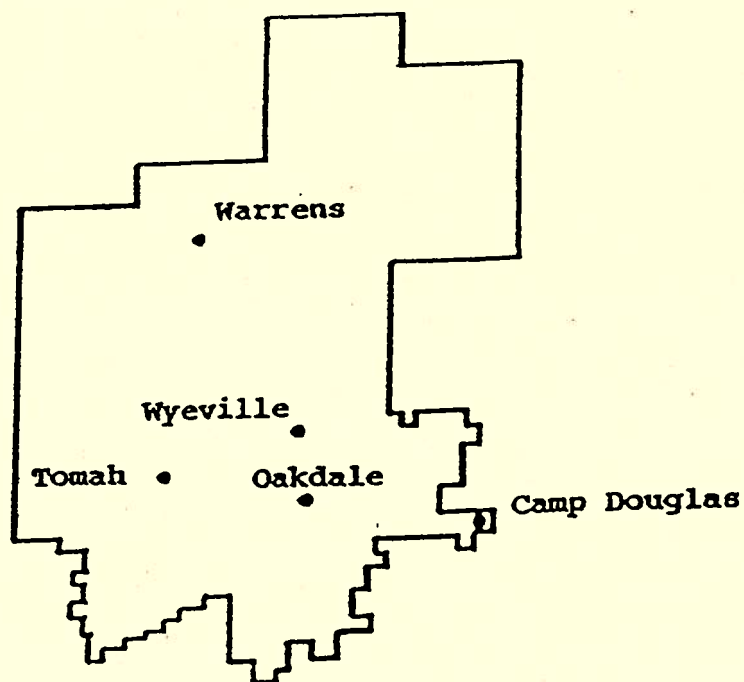


TOMAH AREA SCHOOL DISTRICT



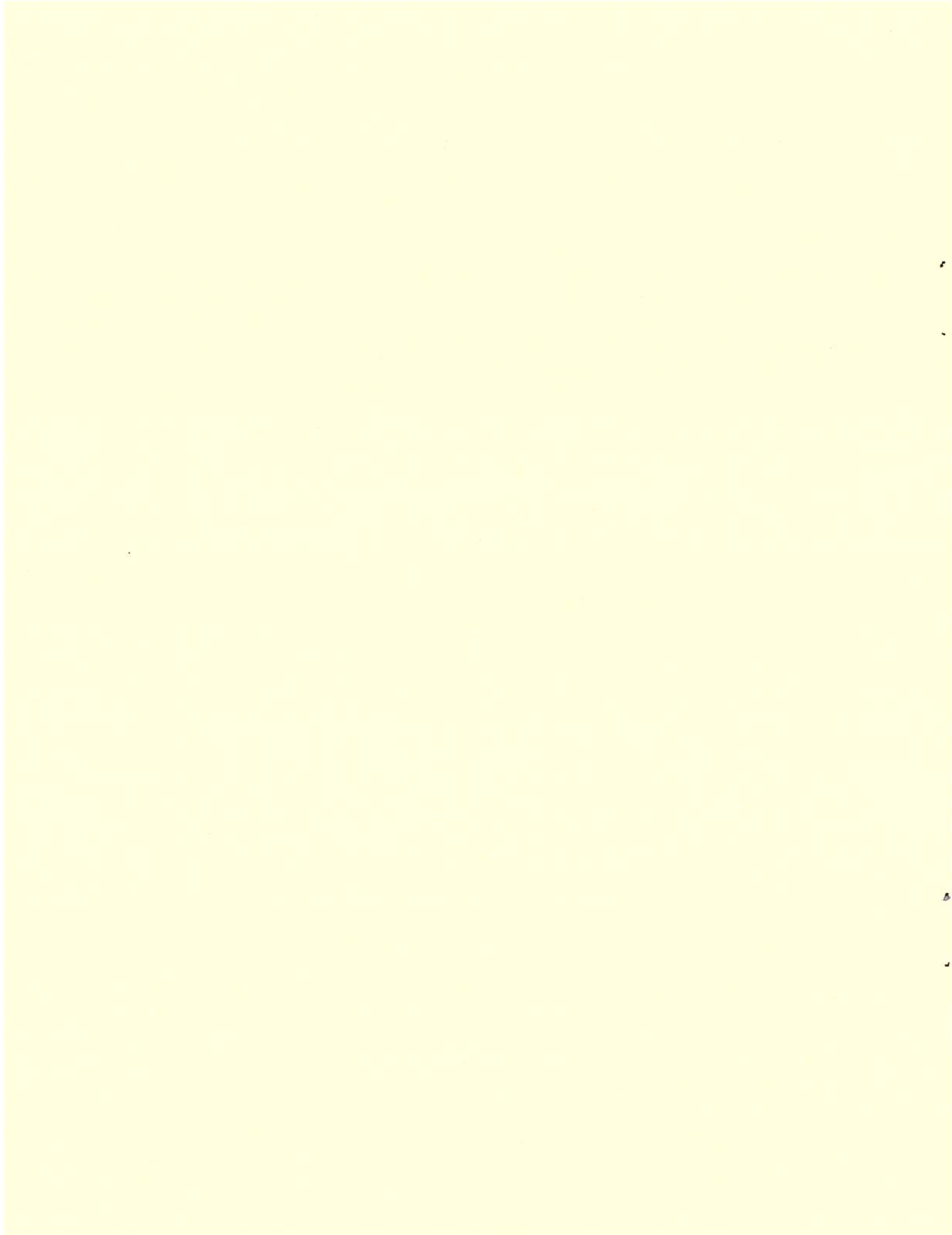
ANNUAL REPORT

TOMAH HIGH SCHOOL CAFETERIA

August 9, 2004

Budget Meeting: 7:30 p.m.

Annual Meeting: 8:00 p.m.



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ELECTORS OF THE TOMAH AREA SCHOOL DISTRICT:

The 2004-2005 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
B. Scott Nicol	Vice President
Gary R. Grovesteen	Clerk
Dennis Workman	Treasurer
Mary Ellen Justinger	Director
Martha E. Klatt	Director
Dave Stutzman	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 9, 2004, at 7:30 p.m.

The meeting will be held in the Tomah High School Cafeteria.

1. Call Meeting to Order
2. Review of Proposed 2004-2005 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 9, 2004, at 8:00 p.m.

The meeting will be held in the Tomah High School Cafeteria.

1. Call Meeting to Order - Done by President
2. Elect a Chairman
3. Approval of Minutes of 2003 Annual Meeting
4. Treasurer's Report – 2003-2004 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) Authorization for TEACH Grant Funding
 - b) Request by Department of Transportation to Acquire District Property
 - c) 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

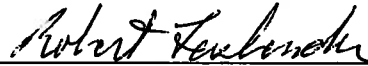
Monday, August 11, 2003, at 7:30 p.m.

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 7:33 p.m. on Monday, August 11, 2003.

Business Manager Bob Fasbender reviewed the proposed 2003-2004 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 Scott Hurd and seconded by Paul Wiese to adjourn the meeting. The motion carried. The meeting was adjourned at 8:14 p.m.



Robert Fasbender, Business Manager
Secretary to the Board of Education

OFFICIAL PROCEEDINGS OF THE BOARD OF EDUCATION TOMAH AREA SCHOOL DISTRICT

ANNUAL MEETING

Monday, August 11, 2003, 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 8:14 p.m. on Monday, August 11, 2003.
2. **Elect a Chairman** – Superintendent Dan Burke 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 Sandy Murray and seconded by Gunther Neumann 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 Barb Sullivan and seconded by Tom Chambers 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 Eric Prise and seconded by Gunther Neumann 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 Gunther Neumann and seconded by Sandy Murray 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 Don Wagner and seconded by Paul Wiese 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 Sandy Murray and seconded by Gunther Neumann to continue to provide free textbooks for district students. The motion carried on a hand vote.
8. **Vote on Salaries of School Board Members** – A motion was made by Don Wagner and seconded by Eric Prise to set the salaries of Board members at \$2,000 per year. The motion carried on a hand vote.
9. **Old Business** – There was no old business to report.
10. **New Business** –

a) **Authorization for TEACH Grant Funding** - Dr. Burke presented an overview of the TEACH Program. In order to receive the TEACH funds, a resolution must be passed at the Annual Meeting.

A motion was made by Tom Chambers and seconded by Gunther Neumann to pass the resolution as presented. The motion carried on a hand vote.

b) **Citizens' Advisory Committee Report** – Mary Ellen Justinger gave an overview of the Citizens' Advisory Committee for all day, every day kindergarten. She reviewed the makeup of the 14 member committee and the role of the committee, which is to build community awareness. She also highlighted the reasons why it is important to offer all day, every day kindergarten.

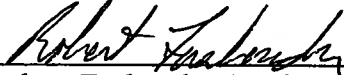
c) **Communication with the Public** – Don Wagner wanted to know if there were any plans for a swimming pool to be part of a school building. He was informed that the district has not worked with the City or had any discussions to have an indoor pool as part of a school building program.

Gunther Neumann inquired as to whether or not there was any consideration as to lengthening the school day. There are no plans to increase the length of the school day.

11. **Levy a School Tax for the Ensuring Year** - A motion was made by Gunther Neumann and seconded by Don Wagner to set the levy at \$6,544,575.21 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 Tom Chambers and seconded by Don Wagner to set the Annual Meeting for August 9, 2004, at 8:00 p.m. The motion carried on a hand vote.

13. **Adjournment** - A motion was made by Eric Prise and seconded by Gunther Neumann to adjourn the Annual Meeting. The motion carried on a hand vote. The meeting adjourned at 9:04 p.m.



Robert Fasbender, Business Manager
Secretary to the Board of Education

**TOMAH AREA SCHOOL DISTRICT
TREASURER'S REPORT - 2003-2004
GENERAL FUND - 10**

Revenues & Other Financing Sources

Operating Transfer In	\$ -
Local Sources	\$ 5,651,741.50
Inter-District	\$ 64,233.00
Intermediate	\$ 3,931.00
State	\$ 16,367,472.84
Federal	\$ 1,046,024.10
Other	\$ 248,569.57

TOTAL \$ 23,381,972.01

*Beginning Fund Balance \$ 3,538,252.44

Difference \$ 7,537.21

*Ending Fund Balance \$ 3,545,789.65

Expenditures & Other Financing Uses

Instruction	\$ 12,258,429.73
Support	\$ 8,753,232.03
Interfund Transfer to Fund 27	\$ 2,115,562.66
Non-Program Transactions	\$ 247,210.38

TOTAL \$ 23,374,434.80

TEACH GRANT - 23

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

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 89,124.34

*Beginning Fund Balance \$ 131,170.24

Difference \$ (89,124.34)

*Ending Fund Balance \$ 42,045.90

SPECIAL EDUCATION - 27

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 3,410,636.34

Expenditures & Other Financing Uses

Instruction	\$ 2,386,411.77
Support	\$ 874,113.51
Non Program Transactions	\$ 150,111.06

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 3,410,636.34

*Beginning Fund Balance \$ -

Difference \$ -

*Ending Fund Balance \$ -

TITLE IX - INDIAN ED - 29

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 28,232.00

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 28,232.00

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

DEBT SERVICE FUND - 30

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 1,044,302.12

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 1,055,978.21

*Beginning Fund Balance	\$ 214,246.34
Difference	<u>\$ (11,676.09)</u>
*Ending Fund Balance	\$ 202,570.25

CAPITAL PROJECTS FUND - 40

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

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

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

FOOD SERVICE FUND - 50

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 1,007,136.55

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 1,049,039.06

*Beginning Fund Balance	\$ 69,678.54
Difference	<u>\$ (41,902.51)</u>
*Ending Fund Balance	\$ 27,776.03

EXPENDABLE & NON-EXPENDABLE TRUSTS - FUND 70

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	7,986.79
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	11,487.47

*Beginning Fund Balance	\$	79,872.46
Difference	\$	<u>(3,500.68)</u>
*Ending Fund Balance	\$	76,371.78

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 includes 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 2004-2005			
GENERAL FUND (FUND 10)	Audited 2002-2003	Unaudited 2003-2004	Budget 2004-2005
Beginning Fund Balance (Account 930 000)	3,818,635.16	3,538,252.44	3,548,867.41
Residual Equity Transfers In (Account 992 000)	0.00	0.00	0.00
Residual Equity Transfers Out (Account 991 000)	0.00	0.00	0.00
Ending Fund Balance, Reserved (Acct. 931 000)	0.00	0.00	0.00
Ending Fund Balance, Designated (Acct. 932 000)	3,538,252.44	0.00	0.00
Ending Fund Balance, Unappropriated (Acct. 933 000)	0.00	0.00	0.00
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	3,538,252.44	3,548,867.41	3,176,621.41
REVENUES & OTHER FINANCING SOURCES			
100 Transfers-in	0.00	0.00	0.00
Local Sources			
210 Taxes	4,737,344.32	5,493,744.53	6,447,627.44
230 Inter-fund payments	0.00	0.00	0.00
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	62,145.27	39,901.82	38,000.00
270 School Activity Income	45,299.30	48,181.32	50,000.00
280 Interest on Investments	80,807.60	28,381.75	30,000.00
290 Other Revenue, Local Sources	52,951.41	44,627.84	26,900.00
Subtotal Local Sources	4,978,547.90	5,654,837.26	6,592,527.44
Other School Districts Within Wisconsin			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	52,410.00	64,233.00	73,385.00
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	52,410.00	64,233.00	73,385.00
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	22,570.63	3,931.00	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	22,570.63	3,931.00	0.00
State Sources			
610 State Aid -- Categorical	182,226.00	188,173.00	160,377.16
620 State Aid -- General	16,538,831.00	16,144,017.96	16,169,695.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	16,988.00	14,852.00	14,000.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	999.84	1,086.88	0.00
690 Other Revenue	15,491.00	19,343.00	22,246.00
Subtotal State Sources	16,754,535.84	16,367,472.84	16,366,318.16

Federal Sources			
710 Transit of Aids	31,916.66	38,882.00	37,955.00
720 Impact Aid	143,902.81	156,221.56	150,000.00
730 DPI Special Project Grants	159,128.44	247,160.61	19,733.00
750 IASA Grants	491,638.15	603,759.93	921,851.36
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	826,586.06	1,046,024.10	1,129,539.36
Other Financing Sources			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	18,317.65	51,155.30	50,000.00
870 Long-Term Obligations	0.00	0.00	0.00
890 Miscellaneous	0.00	0.00	0.00
Subtotal Other Financing Sources	18,317.65	51,155.30	50,000.00
Other Revenues			
960 Adjustments	24,813.00	65,941.00	50,000.00
970 Refund of Disbursement	495.59	100.00	0.00
980 Medical Service Reimbursement	105,838.33	131,373.27	130,000.00
990 Miscellaneous	0.00	0.00	0.00
Subtotal Other Revenues	131,146.92	197,414.27	180,000.00
TOTAL REVENUES & OTHER FINANCING SOURCES	22,784,115.00	23,385,067.77	24,391,769.96
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	4,310,607.35	4,312,422.52	4,905,303.50
120 000 Regular Curriculum	5,922,266.31	5,696,501.36	6,470,478.30
130 000 Vocational Curriculum	866,934.61	885,342.08	934,328.71
140 000 Physical Curriculum	788,652.65	820,028.12	865,811.67
160 000 Co-Curricular Activities	414,917.87	419,857.09	413,244.76
170 000 Other Special Needs	123,076.63	124,278.56	141,377.39
Subtotal Instruction	12,426,455.42	12,258,429.73	13,730,544.33
Support Sources			
210 000 Pupil Services	658,022.50	630,797.31	700,176.40
220 000 Instructional Staff Services	1,016,606.98	1,104,647.61	1,091,009.56
230 000 General Administration	255,758.57	372,356.21	284,077.13
240 000 School Building Administration	1,034,076.14	1,061,147.26	1,035,430.66
250 000 Business Administration	4,183,253.46	4,543,649.54	4,245,349.66
260 000 Central Services	529,127.79	521,894.41	489,879.90
270 000 Insurance & Judgments	230,904.68	264,731.62	328,350.00
280 000 Debt Services	106,576.40	53,915.65	43,405.24
290 000 Other Support Services	573,255.43	200,110.42	266,506.62
Subtotal Support Sources	8,587,581.95	8,753,250.03	8,484,185.17
Non-Program Transactions			
410 000 Inter-fund Transfers	1,940,507.66	2,115,562.66	2,279,818.46
430 000 Instructional Service Payments	106,896.37	244,774.99	267,468.00
490 000 Other Non-Program Transactions	3,056.32	2,435.39	2,000.00
Subtotal Non-Program Transactions	2,050,460.35	2,362,773.04	2,549,286.46
TOTAL EXPENDITURES & OTHER FINANCING USES	23,064,497.72	23,374,452.80	24,764,015.96

SPECIAL PROJECT FUNDS (FUNDS 23, 27, 29)	Audited 2002-2003	Unaudited 2003-2004	Budget 2004-2005
900 000 Beginning Fund Balance	205,455.87	131,170.24	42,637.90
900 000 Ending Fund Balance	131,170.24	42,637.90	0.00
TOTAL REVENUES & OTHER FINANCING SOURCES	3,345,176.71	3,438,868.34	3,505,257.90
100 000 Instruction	2,360,604.96	2,386,411.77	2,431,250.33
200 000 Support Services	957,662.91	990,877.85	945,716.47
400 000 Non-Program Transactions	101,194.47	150,111.06	170,929.00
TOTAL EXPENDITURES & OTHER FINANCING USES	3,419,462.34	3,527,400.68	3,547,895.80

DEBT SERVICE FUND (FUNDS 38, 39)	Audited 2002-2003	Unaudited 2003-2004	Budget 2004-2005
900 000 Beginning Fund Balance	222,463.15	214,246.34	202,570.25
992 000 Residual Equity Transfers In (Account 992 000)	42.57	0.00	0.00
992 000 Residual Equity Transfers Out (Account 991 000)	0.00	0.00	0.00
900 000 ENDING FUND BALANCES	214,246.34	202,570.25	202,570.25
TOTAL REVENUES & OTHER FINANCING SOURCES	2,766,103.87	1,044,302.12	1,067,377.13
281 000 Long-Term Capital Debt	870,365.25	1,055,978.21	1,067,377.13
282 000 Refinancing	1,903,998.00	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	2,774,363.25	1,055,978.21	1,067,377.13
842 000 INDEBTEDNESS, END OF YEAR	11,918,567.89	10,862,589.68	9,779,348.80

CAPITAL PROJECTS FUND (FUNDS 41, 48, 49)	Audited 2002-2003	Unaudited 2003-2004	Budget 2004-2005
900 000 Beginning Fund Balance	38.55	(0.00)	(0.00)
992 000 Residual Equity Transfers In (Account 992 000)	0.00	0.00	0.00
992 000 Residual Equity Transfers Out (Account 991 000)	0.00	0.00	0.00
900 000 Ending Fund Balance	(0.00)	(0.00)	(0.00)
TOTAL REVENUES & OTHER FINANCING SOURCES	4.02	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	42.57	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	42.57	0.00	0.00

FOOD SERVICE FUND (FUND 50)	Audited 2002-2003	Unaudited 2003-2004	Budget 2004-2005
900 000 Beginning Fund Balance	217,539.74	69,678.54	27,776.03
992 000 Residual Equity Transfers Out (Account 991 000)	0.00	0.00	0.00
900 000 ENDING FUND BALANCE	69,678.54	27,776.03	27,776.03
TOTAL REVENUES & OTHER FINANCING SOURCES	938,260.94	1,007,136.55	1,045,511.14
200 000 Support Services	1,086,122.14	1,049,039.06	1,045,511.14
400 000 Non-Program Transactions	0.00	0.00	0.00
TOTAL EXPENDITURES & OTHER FINANCING USES	1,086,122.14	1,049,039.06	1,045,511.14

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 2003 valuation of the district was 859,381,998. The projected valuation for the district is 910,944,918 which is a 6% increase.

The proposed budget reflects a property tax increase of \$999,045.97. This will result in a tax levy increase of 15.35% for the 2004-2005 budget. This budget will result in a mill rate increase of 8.82%. The budget includes a decrease in the fund balance of \$350,000 to pay for the all day every day kindergarten.

The 2003-2004 expenditures and revenue figures are unaudited at this time.

TOMAH AREA SCHOOL DISTRICT						
RESUME OF DISTRICT INDEBTEDNESS - AS OF JUNE 30, 2004						
1. Middle School/Sr High School - G.O. Bonds 1994						
	2004			Interest	\$ 140,962.50	
	2005	Principal	\$ 275,000.00	Interest	\$ 271,873.75	
	2006	Principal	\$ 535,000.00	Interest	\$ 250,320.00	
	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	
			\$ 5,950,000.00		\$ 1,689,552.50	\$ 7,639,552.50
2. Refinanced Middle School/Sr High School & Lem/Warrens 4/15/2002						
	2004			Interest	\$ 9,063.75	
	2005	Principal	\$ 310,000.00	Interest	\$ 12,315.00	
	2006	Principal	\$ 85,000.00	Interest	\$ 4,951.25	
	2007	Principal	\$ 85,000.00	Interest	\$ 1,700.00	
			\$ 480,000.00		\$ 28,030.00	\$ 508,030.00
3. State Trust Fund Loan 1/27/2003						
	2005	Principal	\$ 87,514.00	Interest	\$ 110,674.38	
	2006	Principal	\$ 100,692.00	Interest	\$ 105,423.54	
	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	
			\$ 1,844,573.00		\$ 870,434.18	\$ 2,715,007.18
SUB TOTAL		PRINCIPAL	\$ 8,274,573.00	INTEREST	\$ 2,588,016.68	
TOTAL DISTRICT INDEBTEDNESSS						\$ 10,862,589.68

2004-2005 PRELIMINARY REVENUE LIMIT COMPUTATION

Line 1: 2003-2004 Base Revenue	=	21,674,813
Line 1 Amnt May Not Exceed Line 9 of Final 03-04 Revenue Limit Worksheet.		
03-04 General Aid Certification (03-04 line 12)	+	16,274,737
03-04 Computer Aid Received (Src 691)	+	19,343
03-04 Fnd 10 Levy Cert (03-04 In 18, levy 10 S	+	5,465,845
03-04 Fnd 38 Levy Cert (03-04 In 14B, levy 38	+	188,688
03-04 Fnd 41 Levy Cert (03-04 In 14C, levy 41	+	
03-04 Aid Penalty for Over Levy (03-04 bottom	-	

03-04 Levy for 03-04 Non-Recurring Exemptions (In 10) Enter amnt used below.

03-04 Non-Recurring Ref to Exceed Limit	-	
03-04 Declining Enrollment	-	273,800
03-04 Other Non-Recurring Exemption	-	

September & Summer FTE Membership Averages

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

Line 2: Base Avg: (00+.4ss)+(01+.4ss)+(02+.4ss) / 3 =	2001	2002	2003
Summer fte:	23	27	23
% (40,40,40)	9	11	9
Sept fte:	3,002	2,891	2,860
Total fte	3,011	2,902	2,869

Line 6: Curr Avg: (01+.4ss)+(02+.4ss)+(03+.4ss) / 3 =	2002	2003	2004
Summer fte:	27	23	27
% (40,40,40)	11	9	11
Sept fte:	2,891	2,860	2,970
Total fte	2,902	2,869	2,981

Line 10B: Declining Enrollment Exemption =	62,400
---	---------------

Average FTE Loss (Line 2 - Line 6, if > 0)

X 0.75 =

X (Line 5, Maximum 2003-2004 Revenue per Memb) =

Non-Recurring Exemption Amount:

Line 17: State Aid for Exempt Computers =	22,246
--	---------------

Line 17 = A X (Line 16 / C) (to 8 decimals)

Enter Estimated 2004 Property Values

A. 2004 Exempt Computer Property Valuation	2,707,346
B. 2004 TIF-Out Tax Apportionment Equalized Valuation	910,944,918
C. 2004 TIF-Out Value plus Exempt Computers (A + B)	913,652,264

Computer aid replaces a portion of proposed Fund 10 Levy

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

1.06

PRELIMINARY REV LIMIT WORKSHEET FOR 04-05

1. 2003-2004 Base Revenue (Funds 10, 38, 41)	(from left)	21,674,813
2. Base Sept Membership Avg (00+.2ss, 01+.4ss, 02+.4ss)	(from left)	2,927
3. 2003-2004 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	7,405.13
4. 2004-2005 Per Member Increase (A + B - C)		394.87
A. Allowed Per Pupil Increase	236.98	
B. Low Revenue Increase (7800 - (3 + 4A)) Not < 0	157.89	
C. Low Rev Dist in CCDEB (Enter DPI Adjustment)	0.00	
5. 2004-05 Maximum Revenue / Memb (Ln 3 + Ln 4)		7,800.00
6. Current Membership Avg (LINE 6 FROM LEFT)	(from left)	2,917
7. 2004-2005 Rev Limit, No Exemptions (Ln 5 x Ln 6)	(rounded)	22,752,600
8. Total Recurring Exemptions (A+B+C+D+E+F)	(rounded)	15,014
Unused 2003-2004 Recurring Levy Authority	0	
A. Prior Year Carryover (75% of Amnt Entered Above)	0	
B. Transfer of Service (if negative, include sign)	15,014	
C. Transfer of Territory (if negative, include sign)	0	
D. Federal Impact Aid Loss (2002-03 to 2003-04)	0	
E. Recurring Referenda to Exceed (if 04-05 is first year)	0	
F. Integration Transfer Program Adjustment	0	
9. 2004-2005 Limit with Recurring Exemptions (Ln 7 + Ln 8)		22,767,614
10. Total 2004-2005 Non-Recurring Exemptions (A + B + C)		62,400
A. Non-Recurring Referenda, to Exceed 2004-05 Limit	0	
B. Declining Enrollment Exemptn for 04-05 (from left)	62,400	
C. Other Non-Recurring Exemption	0	
11. 2004-05 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		22,830,014
12. Oct 15 Certification of 2004-05 General Aid		16,169,695
		6,660,318.73
13. Allowable Limited Revenue: (Line 11 - Line 12)		
(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	6,638,061.82
Entries Required Below: Amnts Needed by Purpose and Fund:		
A. Gen Operations: Fnd 10 including Src 211 & Src 691	6,439,873.44	(Fund 10 + Comp Aid)
B. Non-Referendum Debt (inside limit) Fnd 38 Src 210	198,188	Actual Fd 38 Levy
C. Capital Exp, Annual Meeting Approved: Fnd 41 Src 210	0	Actual Fd 41 Levy
15. Total Revenue from Other Levies	(A+B+C+D):	869,189
A. Referendum Apprvd Debt (Non Fund 38 Debt-Src 210)	869,189	
B. Community Services (Fnd 80 Src 210)	0	(to Budget Rpt)
C. Prior Year Levy Chargeback (Src 212)	0	(to Budget Rpt)
D. Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16. Total Levy + Src 691, "Proposed Levy" (Ln 14 + Ln 15)		7,507,251
17. Est Src 691 (Comp Aid) Based on Ln 16 & Values Entered		22,246
18. Fnd 10 Src 211 (Ln 14A - Ln 17), 2004-05 Budget		6,417,627.44
Line 18 (not 14A) is the Fund 10 Levy certified by the Board.		
19. Total All Fund Tax Levy (14B + 14C + 15 + 18)		7,485,005
Line 19 = levy to be apportioned = DOR PC-401	Levy Rate =	0.00821675
20. Fund 30 Src 210 (38 + Non-38) (Ln 14B + Ln 15A)		1,067,377
Amount District is under (+) or over (-) the revenue cap	UNDER LIMIT	10.91

Revenue Limit Explanation and Example

Revenue Limits

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

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

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

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

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

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

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

Step four is the final step in determining the revenue limit. To find the 1998-99 revenue limit, multiply the maximum allowable revenue per member (\$7,208.88 as determined in step three) by the new three-year average (550 as determined in step two). **The total amount of revenue allowed in 1998-99 in this fictitious district is \$3,964,884 ($\$7,208.88 \times 550$), unless exemptions are approved.**

A district's revenue limit can be increased by various factors such as new costs that occur when a district attaches new property or when the district is required to assume new financial responsibilities from another governmental unit. The revenue limit may also be increased if a district experiences a loss of Federal Impact Aid funds, passes a referendum for the express purpose of increasing the limit or is experiencing declining enrollment.

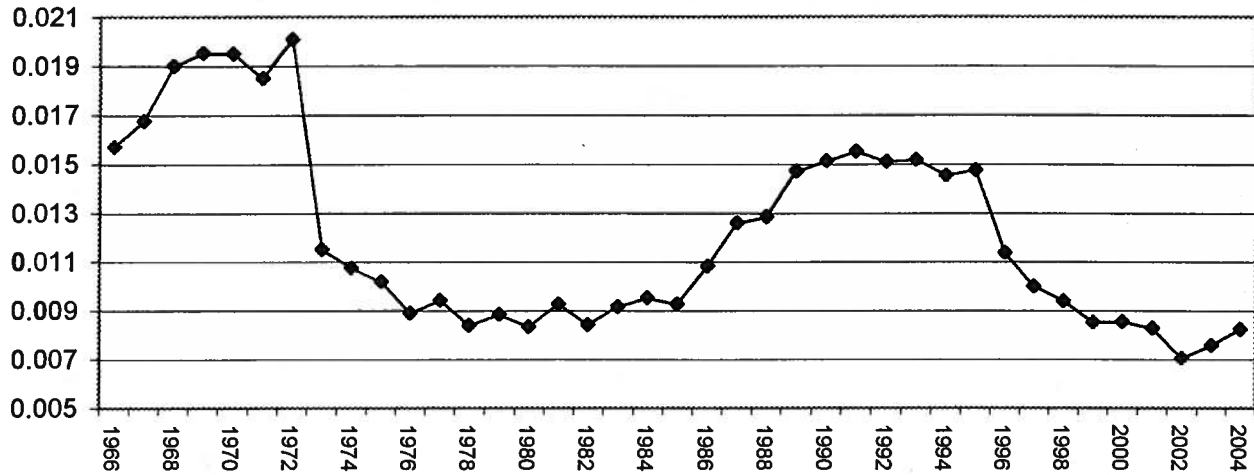
After the revenue limit and any exemptions to the limit are determined, a district's allowable levy for the 1998-99 school year can be determined. This is done by subtracting the general aid the district will receive in 1998-99 from the revenue limit. The allowable levy is distributed among the general operating fund (Fund 10), the capital projects fund (Fund 40), and the community service fund (Fund 80). Any debt service levies derived from new debt since 1993 that was not approved by referendum must also be included in the revenue limit (Fund 38).

Districts are not required to levy the total amount allowed. By not levying the maximum allowed, however, the district loses some 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 underlevied in the previous year.

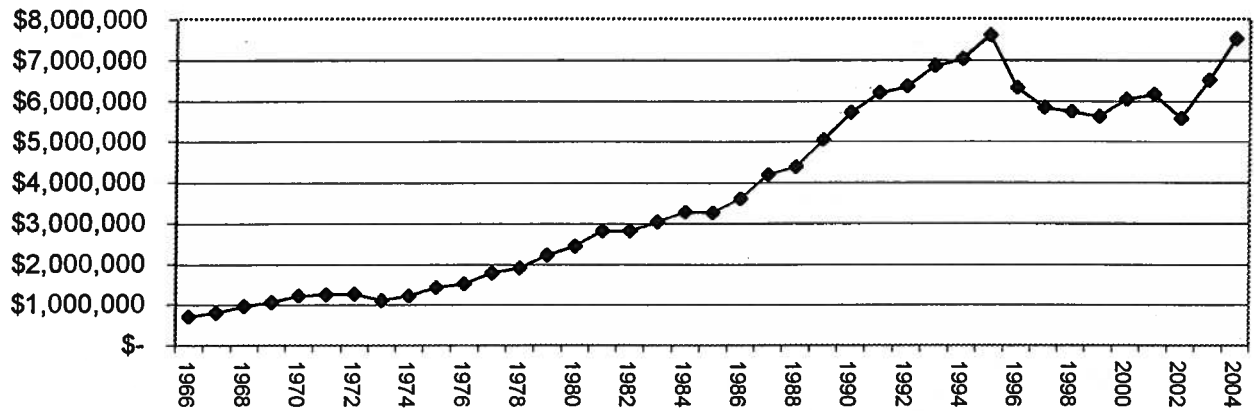
The School District Certification of Equalized Valuation for 2004 will not be known until October 2004.

	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	\$ 7,507,250.57	\$ 910,944,918	0.0082412	15.35%	6.00%	8.82%
5 Year Average				6.45%	6.75%	-0.33%
10 Year Average				1.20%	6.55%	-5.04%
15 Year Average				3.12%	6.75%	-3.42%

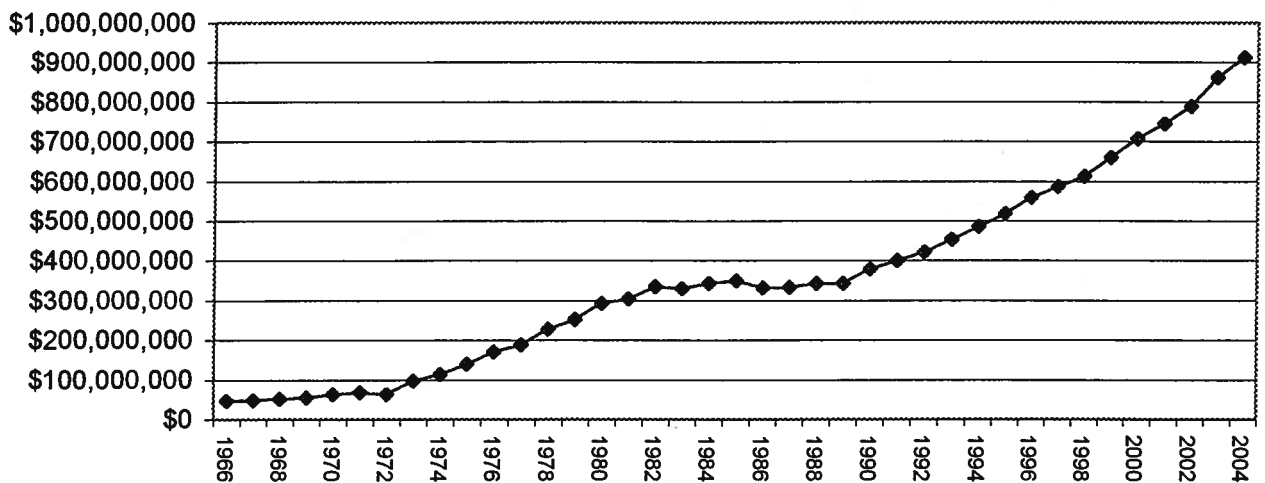
MILL RATE HISTORY



TAX LEVY HISTORY



EQUALIZED VALUATION HISTORY



CITIZEN'S GUIDE TO UNDERSTANDING THE 2004-2005 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.

2004-2005 Non Salary

28-Jun-04

2004-05 NON-SALARY BUDGET

FUND 10	BUDGETED 2003-2004	PROPOSED 2004-2005	Difference	Percent Change
Lemonweir	\$ 20,215.80	\$ 22,212.25	\$ 1,996.45	9.88%
Miller	\$ 22,998.85	\$ 21,373.18	\$ (1,625.67)	-7.07%
Oakdale	\$ 3,434.73	\$ 10,874.97	\$ 7,440.24	216.62%
Camp Douglas	\$ 5,366.09	\$ 6,015.28	\$ 649.19	12.10%
Wyeville	\$ 8,525.49	\$ 6,363.74	\$ (2,161.75)	-25.36%
Warrens	\$ 11,618.57	\$ 9,762.66	\$ (1,855.91)	-15.97%
LaGrange	\$ 23,632.50	\$ 23,697.08	\$ 64.58	0.27%
Music/Art/PE/Guid/Chap/Library	\$ 67,947.99	\$ 69,994.45	\$ 2,046.46	3.01%
Elementary Total	\$ 163,740.02	\$ 170,293.61	\$ 6,553.59	4.00%
Middle School	\$ 111,847.61	\$ 109,708.25	\$ (2,139.36)	-1.91%
Senior High School	\$ 311,919.10	\$ 314,797.26	\$ 2,878.16	0.92%
RKLC (inc. Library)	\$ 16,704.89	\$ 18,156.98	\$ 1,452.09	8.69%
English as a Second Language	\$ -	\$ -	\$ -	0.00%
Administration	\$ 446,441.48	\$ 498,934.24	\$ 52,492.76	11.76%
Health	\$ 3,030.00	\$ 3,333.00	\$ 303.00	10.00%
Transportation	\$ 486,910.00	\$ 527,350.00	\$ 40,440.00	8.31%
Operation	\$ 760,825.00	\$ 796,828.11	\$ 36,003.11	4.73%
Construction	\$ 263,002.01	\$ 313,927.31	\$ 50,925.30	19.36%
Maintenance	\$ 182,054.00	\$ 180,320.00	\$ (1,734.00)	-0.95%
District Reading	\$ 2,861.35	\$ -	\$ (2,861.35)	-100.00%
District Wide Programs	\$ 2,602,363.36	\$ 2,716,618.80	\$ 114,255.44	4.39%
District Wide AV	\$ 27,101.28	\$ 28,696.69	\$ 1,595.41	5.89%
Curriculum	\$ 242,146.18	\$ 242,131.73	\$ (14.45)	-0.01%
Technology	\$ 234,943.70	\$ 301,850.00	\$ 66,906.30	28.48%
Gifted & Talented	\$ 7,359.29	\$ 8,075.25	\$ 715.96	9.73%
Wellness	\$ 200.00	\$ 1,915.00	\$ 1,715.00	857.50%
FUND 10	\$ 5,863,449.27	\$ 6,232,936.23	\$ 369,486.96	6.3%

FUND 27

Lemonweir	\$ 3,635.29	\$ -	\$ (3,635.29)	-100.00%
Miller	\$ 165.00	\$ 75.00	\$ (90.00)	-54.55%
Oakdale	\$ 143.97	\$ 225.00	\$ 81.03	
Camp Douglas	\$ -	\$ -	\$ -	
Wyeville	\$ 1,798.21	\$ -	\$ (1,798.21)	-100.00%
Warrens	\$ 988.73	\$ -	\$ (988.73)	-100.00%
LaGrange	\$ 711.91	\$ -	\$ (711.91)	-100.00%
Elementary Fund 27 Total	\$ 7,443.11	\$ 300.00	\$ (7,143.11)	-95.97%
Middle School	\$ 2,865.38	\$ -	\$ (2,865.38)	-100.00%
High School	\$ 2,333.95	\$ 100.00	\$ (2,233.95)	-95.72%
Transportation	\$ 25,500.00	\$ -	\$ (25,500.00)	-100.00%
District Wide Aid Eligible	\$ 82,500.00	\$ 88,500.00	\$ 6,000.00	
District Wide Non Aid Eligible	\$ 131,064.37	\$ 34,785.00	\$ (96,279.37)	-73.46%
FUND 27 TOTAL	\$ 251,706.81	\$ 123,685.00	\$ (128,021.81)	-50.86%

FUND 38 & 39 DEBT SERVICE	\$ 1,042,359.46	\$ 1,067,377.13	\$ 25,017.67	2.40%
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FUND 10 TOTAL	\$ 5,863,449.27	\$ 6,232,936.23	\$ 369,486.96	6.30%
FUND 27 TOTAL	\$ 251,706.81	\$ 123,685.00	\$ (128,021.81)	-50.86%
FUND 38 & 39 TOTAL	\$ 1,042,359.46	\$ 1,067,377.13	\$ 25,017.67	2.40%
GRAND TOTAL	\$ 7,157,515.54	\$ 7,423,998.36	\$ 266,482.82	3.72%

2003-04 NON-SALARY BUDGET SUMMARY

2003-04 NON-SALARY BUDGET	Difference	Summary of Budget Differences
Lemonweir	\$ 1,996.45	Based on Student #s @ \$85.65/Student
Miller	\$ (1,625.67)	Based on Student #s @ \$85.65/Student
Oakdale	\$ 7,440.24	Based on Student #s @ \$85.65/Student
Camp Douglas	\$ 649.19	Based on Student #s @ \$85.65/Student
Wyeville	\$ (2,161.75)	Based on Student #s @ \$85.65/Student
Warrens	\$ (1,855.91)	Based on Student #s @ \$85.65/Student
LaGrange	\$ 64.58	Based on Student #s @ \$85.65/Student
Music/Art/PE/Guid/Chap/Library	\$ 2,046.46	Equals \$57.90/Student
	\$ 6,553.59	
Middle School	\$ (2,139.36)	Based on Student #s @ \$168.99/Student
Senior High School	\$ 2,878.16	Based on Student #s @ \$309.85/Student

Alternative School	\$ 1,452.09			
	2003-2004	2004-2005	Difference	YTD
Personal Services	\$3,000.00	\$2,800.00	(\$200.00)	
Emplee Travel - Alternative School	\$900.00	\$700.00	(\$200.00)	
AV Media/Library Books/Periodicals	\$0.00	\$3,245.50	\$3,245.50	
Postage	\$0.00	\$100.00	\$100.00	
Pymt to Intermediate Unit - WWTC	\$5,000.00	\$5,000.00	\$0.00	
General Supplies - Alternative School	\$5,261.42	\$6,091.48	\$830.06	\$5,153
AV Media - Alternative School	\$49.40	\$0.00	(\$49.40)	
Periodicals - Alternative School	\$1,373.17	\$0.00	(\$1,373.17)	\$1,312
Other Media - Alternative School	\$720.00	\$0.00	(\$720.00)	
Non-Capital Equip - Alternative School	\$ 400.90	\$ 220.00	(\$180.90)	
Non-Capital Equip - Furniture	\$ -	\$ -	\$0.00	
Textbooks - Alternative School	\$0.00	\$0.00	\$0.00	
			\$1,452.09	

Administration	\$ 52,492.76			
	2003-2004	2004-2005	Difference	YTD
Negotiator	\$ 40,000.00	\$ 40,000.00	\$0.00	\$ 111,822
Audit	\$ 7,950.00	\$ 7,250.00	(\$700.00)	\$ 8,190
Other Bd of Education - WASB Services	\$ 5,750.00	\$ 5,814.00	\$64.00	\$ 5,701
Operational - Principal Johnson Control Lease	\$ 28,904.96	\$ 15,179.34	(\$13,725.62)	
Operational Debt - Interest Short-Term Borrowin	\$ 6,000.00	\$ 20,000.00	\$14,000.00	\$ 14,929
Operational Debt - Interest Johnson Control	\$ 2,347.52	\$ 401.90	(\$1,945.62)	
District Liability Insurance	\$ 37,200.00	\$ 113,100.00	\$75,900.00	\$ 38,077
District Property Insurance	\$ 35,000.00	\$ 30,000.00	(\$5,000.00)	\$ 29,989
Workers Compensation	\$ 190,000.00	\$ 170,000.00	(\$20,000.00)	\$ 189,594
Unemployment Compensation	\$ 10,000.00	\$ 12,000.00	\$2,000.00	\$ 5,116
Fidelity Bond Premiums	\$ 1,600.00	\$ 2,500.00	\$900.00	\$ 1,917
Other Misc. - Direction of Business	\$ 500.00	\$ 1,500.00	\$1,000.00	
			\$52,492.76	

2004-2005 Non Salary

Transportation

\$ 40,440.00

	2003-2004	2004-2005	Difference	YTD
Petroleum-Regular (Home-to-School) Transporta	\$115,000.00	\$115,000.00	\$0.00	\$105,804
Equip Replacement-Vehicle Acquisition	\$174,560.00	\$280,000.00	\$105,440.00	\$174,680
Liability Ins-Direction of Pupil Transportation	\$65,000.00	\$0.00	(\$65,000.00)	\$66,658
			\$40,440.00	

Operation

\$ 36,003.11

	2003-2004	2004-2005	Difference	YTD
Property Services - Bldgs	\$28,438.00	\$37,378.11	\$8,940.11	\$61,742
Property Services - Sites	\$30,500.00	\$28,000.00	(\$2,500.00)	\$15,329
Gas for Heat - Bldgs	\$207,537.00	\$205,000.00	(\$2,537.00)	\$177,717
General Supplies - Cleaning	\$27,900.00	\$27,900.00	\$0.00	\$22,644
Non-Capital Equipment - Operation	\$1,000.00	\$0.00	(\$1,000.00)	\$169
Capital Lease - Chiller Principal	\$ 7,148.56	\$ 7,364.01	\$215.45	
Capital Lease - Chiller Interest	\$ 675.44	\$ 459.99	(\$215.45)	
Electricity Other than Heat - Bldgs	\$312,176.00	\$345,276.00	\$33,100.00	\$330,476
			\$36,003.11	

Construction

\$ 50,925

	2003-2004	2004-2005	Difference	YTD
Personal Services - Construction	\$ 125,000	\$ 125,000	\$ -	\$ 18,000
Property Services - Construction	\$ 73,002	\$ 127,586	\$ 54,584	\$ 728,638
Site Components - Remodeling	\$ 15,000	\$ 15,000	\$ -	\$ 1,557
Building Components - Remodeling	\$ 50,000	\$ 46,341	\$ (3,659)	\$ 5,059
			\$ 50,925	

Maintenance

\$ (1,734.00)

	2003-2004	2004-2005	Difference	YTD
Property Services - Bldg HVAC	\$105,754.00	\$101,520.00	(\$4,234.00)	\$99,612
Purchased Services - Fire Safety	\$2,500.00	\$4,000.00	\$1,500.00	\$29,497
Purchased Services - Communication Systems	\$2,500.00	\$3,500.00	\$1,000.00	\$145
General Supplies - Buildings	\$16,000.00	\$15,000.00	(\$1,000.00)	\$17,097
General Supplies - Other Equipment	\$0.00	\$0.00	\$0.00	
Non-Capital Equipment - Buildings	\$5,400.00	\$6,400.00	\$1,000.00	\$6,699
			(\$1,734.00)	

District Wide Programs

\$ 114,255.44

	2003-2004	2004-2005	Difference	YTD
P.S. Principal (Sub Calling)	\$3,682.82	\$3,832.34	\$149.52	\$3,880
Payment to CESA	\$25,343.00	\$24,003.00	(\$1,340.00)	\$25,343
General Tuition - Open Enrollment	\$190,225.00	\$208,865.00	\$18,640.00	\$169,281
Paper - District Wide	\$40,000.00	\$33,000.00	(\$7,000.00)	\$36,023
Equipment Rental - Copiers	\$165,000.00	\$138,600.00	(\$26,400.00)	\$170,805
Transfer to Special Education	\$ 2,148,612.54	\$ 2,279,818.46	\$131,205.92	\$2,115,563
Other Misc. - District Wide	\$1,000.00	\$0.00	(\$1,000.00)	
			\$114,255.44	

District Wide AV

\$ 1,595.41

	2003-2004	2004-2005	Difference	YTD
Non-Capital Equip - AV	\$16,001.28	\$17,596.69	\$1,595.41	\$18,738
General Supplies - AV	\$9,000.00	\$9,000.00	\$0.00	\$7,054
			\$1,595.41	

2004-2005 Non Salary

Curriculum	\$ (14.45)			
	2003-2004	2004-2005	Difference	YTD
Personal Services-Curriculum Development	\$4,000.00	\$10,000.00	\$6,000.00	\$0
Emplee Travel-Direction of Improv of Instruction	\$2,500.00	\$1,500.00	(\$1,000.00)	\$2,183
Communication - Postage - Curriculum	\$1,000.00	\$1,000.00	\$0.00	\$ 1,000.00
Educational Services	\$1,000.00	\$1,000.00	\$0.00	\$ -
General Supplies - Science	\$1,000.00	\$1,650.00	\$650.00	\$ 189.20
General Supplies - Curriculum	\$5,031.82	\$5,785.66	\$753.84	\$5,393
Perioicals	\$0.00	\$42.97	\$42.97	\$0
AV Media - Curriculum	\$4,324.55	\$1,615.74	(\$2,708.81)	\$3,040
Software - Curriculum District Wide	\$10,000.00	\$0.00	(\$10,000.00)	\$0
Non-Capital Equipment - Curriculum	\$0.00	\$4,265.80	\$4,265.80	\$0.00
Textbooks-Regular Curriculum	\$206,485.87	\$214,046.56	\$7,560.69	\$33,604
Textbooks - Agriculture	\$1,520.75	\$0.00	(\$1,520.75)	\$ 1,493.10
Textbooks - Business Education	\$2,874.25	\$0.00	(\$2,874.25)	\$2,907
Textbooks - Family Consumer Ed	\$1,140.98	\$0.00	(\$1,140.98)	\$1,092
Other Non-Capital Equipment Curriculum	\$202.96	\$0.00	(\$202.96)	\$206
Dues Fees - Curriculum	\$1,065.00	\$1,225.00	\$160.00	\$834
			(\$14.45)	

Technology	\$ 66,906			
	2003-2004	2004-2005	Difference	YTD
Maintenance - Instructional Equipment	\$ 500.00	\$ 2,500.00	\$2,000.00	\$ -
Maintenance - Other Equipment	\$ -	\$ 500.00	\$500.00	\$ -
P.S. Computer Technology	\$ 2,500.00	\$ 2,500.00	\$0.00	\$ 528
Emplee Travel - Computer Technology	\$500.00	\$750.00	\$250.00	\$419
Communications - Network Phone Service	\$90,000.00	\$77,000.00	(\$13,000.00)	\$62,695
General Supplies - Computer Technology	\$0.00	\$100.00	\$100.00	\$0
Periodicals - Computer Technology	\$2,300.00	\$2,500.00	\$200.00	\$2,379
Computer Software - Classroom	\$25,000.00	\$25,000.00	\$0.00	\$27,215
Non-Capital Objects - Instructional	\$500.00	\$0.00	(\$500.00)	\$0
Equip Components-Computer Technology	\$15,000.00	\$10,000.00	(\$5,000.00)	\$8,849
Non-Instructional Computer Software	\$20,000.00	\$8,000.00	(\$12,000.00)	\$21,165
Equip Add - Instructional	\$77,643.70	\$167,000.00	\$89,356.30	\$75,941.20
Equip Add - Business Administration	\$0.00	\$5,000.00	\$5,000.00	\$16,681
			\$66,906.30	

Talented & Gifted	\$ 715.96			
	2003-2004	2004-2005	Difference	YTD
Personal Service - Talented & Gifted	\$ 100.00	\$ -	(\$100.00)	\$ -
Communication	\$ 100.00	\$ 100.00	\$0.00	\$ -
Pupil Travel - Field Trip	\$ -	\$ -	\$0.00	\$ -
Employee Travel	\$ 400.00	\$ 400.00	\$0.00	\$ 853.81
AV Media	\$ 10.95	\$ 233.75	\$222.80	\$ 11.31
General Supplies	\$ 2,259.81	\$ 2,425.32	\$165.51	\$ 2,126.34
Periodicals	\$ 91.30	\$ -	(\$91.30)	\$ 83.00
Other Media	\$ 2,843.83	\$ 2,848.78	\$4.95	\$ 1,584.22
Non-Capital Equipment	\$ 490.50	\$ -	(\$490.50)	\$ 349.41
Other Misc.	\$ -	\$ 224.40	\$224.40	\$ -
Dues & Fees	\$ 1,062.90	\$ 1,843.00	\$780.10	\$ 974.00
			\$715.96	

2004-2005 Salary

30-Jun-04

2004-2005 SALARY BUDGET	BUDGETED	PROJECTED		Percent
FUND 10 TOTAL	2003-2004	2004-2005	Difference	Change
Lemonweir				
Miller				
Oakdale				
Camp Douglas				
Wyeville				
Warrens				
LaGrange				
Music/Art/PE/Guid/Chap/Library				
Elementary	\$ 5,422,935.26	\$ 5,732,049.25	\$ 309,113.99	5.70%
Middle School	\$ 3,259,208.01	\$ 3,365,658.32	\$ 106,450.31	3.27%
Senior High School	\$ 4,326,339.20	\$ 4,463,523.24	\$ 137,184.04	3.17%
Alternative School	\$ 362,233.50	\$ 349,469.08	\$ (12,764.42)	-3.52%
English as a Second Language	\$ -	\$ 5,382.50	\$ 5,382.50	0.00%
Administration	\$ 459,878.11	\$ 493,357.66	\$ 33,479.55	7.28%
Health	\$ 64,451.00	\$ 52,117.73	\$ (12,333.27)	-19.14%
Transportation	\$ 939,847.31	\$ 1,002,253.19	\$ 62,405.88	6.64%
Operation	\$ 708,877.83	\$ 762,291.17	\$ 53,413.34	7.53%
Construction	\$ -	\$ -	\$ -	0.00%
Maintenance	\$ 331,821.96	\$ 343,110.35	\$ 11,288.39	3.40%
District Reading	\$ 67,370.00	\$ -	\$ (67,370.00)	-100.00%
District Wide Programs	\$ 329,752.01	\$ 468,096.12	\$ 138,344.11	41.95%
District Wide AV	\$ -	\$ -	\$ -	0.00%
Curriculum	\$ 151,092.29	\$ 210,862.24	\$ 59,769.95	39.56%
Technology	\$ 162,907.42	\$ 158,314.90	\$ (4,592.52)	-2.82%
Gifted & Talented	\$ 121,178.10	\$ 127,054.62	\$ 5,876.52	4.85%
Wellness	\$ -	\$ -	\$ -	0.00%
FUND 10 TOTAL	\$ 16,707,892.00	\$ 17,533,540.37	\$ 825,648.37	4.94%
FUND 10 TOTAL WITH ADED KDG	\$ 16,707,892.00	\$ 17,533,540.37	\$ 825,648.37	4.94%
FUND 27				
Elementary	\$ 1,023,765.82	\$ 1,086,528.09	\$ 62,762.27	6.13%
Middle School	\$ 398,341.34	\$ 472,999.45	\$ 74,658.11	18.74%
High School	\$ 429,856.92	\$ 493,992.72	\$ 64,135.80	14.92%
Transportation	\$ 154,235.88	\$ 160,652.93	\$ 6,417.05	4.16%
District Wide Aid Eligible	\$ 685,221.96	\$ 709,862.71	\$ 24,640.75	3.60%
District Wide Non Aid Eligible	\$ 14,316.15	\$ 15,429.90	\$ 1,113.75	7.78%
FUND 27 TOTAL	\$ 2,705,738.07	\$ 2,939,465.80	\$ 233,727.73	8.64%
FUND 38 + 39 TOTAL	\$ -	\$ -	\$ -	0.00%
FUND 10 TOTAL	\$ 16,707,892.00	\$ 17,533,540.37	\$ 825,648.37	4.94%
FUND 27 TOTAL	\$ 2,705,738.07	\$ 2,939,465.80	\$ 233,727.73	8.64%
FUND 38 + 39 TOTAL	\$ -	\$ -	\$ -	0.00%
GRAND TOTAL	\$ 19,413,630.07	\$ 20,473,006.17	\$ 1,059,376.10	5.46%

2004-2005 Grants

30-Jun-04

2003-2004 NON-SALARY BUDGET	BUDGETED 2003-2004	PROPOSED 2004-2005	Difference	Percent Change
ECIA Title 1 - Fund 10	\$ 70,325.00	\$ 59,600.00	\$ (10,725.00)	-15.25%
Drug Free School Grant - Fund 10	\$ 7,815.00	\$ 10,905.49	\$ 3,090.49	39.55%
Title II-A - Fund 10	\$ 65,820.00	\$ 40,657.44	\$ (25,162.56)	0.00%
Thomas Earle - Fund 10	\$ 10,000.00	\$ 8,000.00	\$ (2,000.00)	-20.00%
Andres Fund - Fund 10	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
Title V-A - Fund 10	\$ 17,117.00	\$ 23,689.00	\$ 6,572.00	38.39%
Vocational Education Aid (Carl Perkins) Fun	\$ 19,149.00	\$ 25,923.57	\$ 6,774.57	35.38%
TEACH Grant - Fund 23	\$ 131,170.24	\$ 42,045.90	\$ (89,124.34)	-67.95%
PL 94-142 - Fund 27	\$ 250,193.48	\$ 212,747.93	\$ (37,445.55)	-14.97%
PL 99-457 - Fund 27	\$ 7,907.00	\$ 4,519.60	\$ (3,387.40)	-42.84%
IESSAA Indian Education Grant - Fund 29	\$ 7,374.00	\$ 5,685.17	\$ (1,688.83)	-22.90%
	\$ 596,870.72	\$ 443,774.10	\$ (153,096.62)	-25.65%

2003-2004 SALARY BUDGET	BUDGETED 2003-2004	PROPOSED 2004-2005	Difference	Percent Change
ECIA Title 1 - Fund 10	\$ 515,840.00	\$ 650,903.36	\$ 135,063.36	26.18%
Drug Free School Grant - Fund 10	\$ 10,266.00	\$ 8,827.51	\$ (1,438.49)	-14.01%
Title II-A - Fund 10	\$ 136,572.00	\$ 147,001.56	\$ 10,429.56	7.64%
Thomas Earle - Fund 10	\$ -	\$ -	\$ -	
Andres Fund - Fund 10	\$ -	\$ -	\$ -	
Title V-A - Fund 10	\$ 18,407.50	\$ -	\$ (18,407.50)	-100.00%
Vocational Education Aid (Carl Perkins) Fun	\$ 11,500.00	\$ 12,031.43	\$ 531.43	4.62%
TEACH Grant - Fund 23	\$ -	\$ -	\$ -	
PL 94-142 - Fund 27	\$ 233,965.53	\$ 187,035.64	\$ (46,929.89)	-20.06%
PL 99-457 - Fund 27	\$ 8,619.00	\$ 9,571.93	\$ 952.93	11.06%
IESSAA Indian Education Grant - Fund 29	\$ 21,409.00	\$ 22,546.83	\$ 1,137.83	5.31%
	\$ 956,579.03	\$ 1,037,918.26	\$ 81,339.23	8.50%

2003-2004 TOTAL GRANT BUDGETS	BUDGETED 2003-2004	PROPOSED 2004-2005	Difference	Percent Change
ECIA Title 1 - Fund 10	\$ 586,165.00	\$ 710,503.36	\$ 124,338.36	21.21%
Drug Free School Grant - Fund 10	\$ 18,081.00	\$ 19,733.00	\$ 1,652.00	9.14%
Title II-A - Fund 10	\$ 202,392.00	\$ 187,659.00	\$ (14,733.00)	0.00%
Thomas Earle - Fund 10	\$ 10,000.00	\$ 8,000.00	\$ (2,000.00)	-20.00%
Andres Fund - Fund 10	\$ 10,000.00	\$ 10,000.00	\$ -	0.00%
Title V-A - Fund 10	\$ 35,524.50	\$ 23,689.00	\$ (11,835.50)	-33.32%
Vocational Education Aid (Carl Perkins) Fun	\$ 30,649.00	\$ 37,955.00	\$ 7,306.00	23.84%
TEACH Grant - Fund 23	\$ 131,170.24	\$ 42,045.90	\$ (89,124.34)	0.00%
PL 94-142 - Fund 27	\$ 484,159.01	\$ 399,783.57	\$ (84,375.44)	-17.43%
PL 99-457 - Fund 27	\$ 16,526.00	\$ 14,091.53	\$ (2,434.47)	-14.73%
IESSAA Indian Education Grant - Fund 29	\$ 28,783.00	\$ 28,232.00	\$ (551.00)	-1.91%
	\$ 1,553,449.75	\$ 1,481,692.36	\$ (71,757.39)	-4.62%

Grant Revenues = Grant Expenditures

30-Jun-04

2004-2005 TOTAL BUDGET

FUND 10	BUDGETED 2003-2004	PROPOSED 2004-2005	Difference	Percent Change
Lemonweir	\$ 20,215.80	\$ 22,212.25	\$ 1,996.45	9.88%
Miller	\$ 22,998.85	\$ 21,373.18	\$ (1,625.67)	-7.07%
Oakdale	\$ 3,434.73	\$ 10,874.97	\$ 7,440.24	216.62%
Camp Douglas	\$ 5,366.09	\$ 6,015.28	\$ 649.19	12.10%
Wyeville	\$ 8,525.49	\$ 6,363.74	\$ (2,161.75)	-25.36%
Warrens	\$ 11,618.57	\$ 9,762.66	\$ (1,855.91)	-15.97%
LaGrange	\$ 23,632.50	\$ 23,697.08	\$ 64.58	0.27%
Music/Art/PE/Guid/Chap/Library	\$ 67,947.99	\$ 69,994.45	\$ 2,046.46	3.01%
Total Elementary NonSalary	\$ 163,740.02	\$ 170,293.61	\$ 6,553.59	4.00%
Elementary Salary	\$ 5,422,935.26	\$ 5,732,049.25	\$ 309,113.99	5.70%
TOTAL ELEMENTARY	\$ 5,586,675.28	\$ 5,902,342.86	\$ 315,667.58	5.65%
Middle School	\$ 3,371,055.62	\$ 3,475,366.57	\$ 104,310.95	3.09%
Senior High School	\$ 4,638,258.30	\$ 4,778,320.50	\$ 140,062.20	3.02%
Alternative School	\$ 378,938.39	\$ 367,626.06	\$ (11,312.33)	-2.99%
English as a Second Language	\$ -	\$ 5,382.50	\$ 5,382.50	0.00%
Administration	\$ 906,319.59	\$ 992,291.90	\$ 85,972.31	9.49%
Health	\$ 67,481.00	\$ 55,450.73	\$ (12,030.27)	-17.83%
Transportation	\$ 1,426,757.31	\$ 1,529,603.19	\$ 102,845.88	7.21%
Operation	\$ 1,469,702.83	\$ 1,559,119.28	\$ 89,416.45	6.08%
Construction	\$ 263,002.01	\$ 313,927.31	\$ 50,925.30	0.00%
Maintenance	\$ 513,875.96	\$ 523,430.35	\$ 9,554.39	1.86%
District Reading	\$ 70,231.35	\$ -	\$ (70,231.35)	-100.00%
District Wide Programs	\$ 2,932,115.37	\$ 3,184,714.92	\$ 252,599.55	8.61%
District Wide AV	\$ 27,101.28	\$ 28,696.69	\$ 1,595.41	5.89%
Curriculum	\$ 393,238.47	\$ 452,993.97	\$ 59,755.50	15.20%
Technology	\$ 397,851.12	\$ 460,164.90	\$ 62,313.78	0.00%
Gifted & Talented	\$ 128,537.39	\$ 135,129.87	\$ 6,592.48	5.13%
Wellness	\$ 200.00	\$ 1,915.00	\$ 1,715.00	0.00%
FUND 10 TOTAL	\$ 22,571,341.27	\$ 23,766,476.60	\$ 1,195,135.33	5.29%

FUND 27 TOTAL

Lemonweir	\$ 3,635.29	\$ -	\$ (3,635.29)	-100.00%
Miller	\$ 165.00	\$ 75.00	\$ (90.00)	-54.55%
Oakdale	\$ 143.97	\$ 225.00	\$ 81.03	
Camp Douglas	\$ -	\$ -	\$ -	0.00%
Wyeville	\$ 1,798.21	\$ -	\$ (1,798.21)	-100.00%
Warrens	\$ 988.73	\$ -	\$ (988.73)	-100.00%
LaGrange	\$ 711.91	\$ -	\$ (711.91)	-100.00%
Total Elementary Non-Salary	\$ 7,443.11	\$ 300.00	\$ (7,143.11)	-95.97%
Elementary Salary	\$ 1,023,765.82	\$ 1,086,528.09	\$ 62,762.27	6.13%
Elementary Salary & Non-Salary	\$ 1,031,208.93	\$ 1,086,828.09	\$ 55,619.16	5.39%
Middle School	\$ 401,206.72	\$ 472,999.45	\$ 71,792.73	17.89%
High School	\$ 432,190.87	\$ 494,092.72	\$ 61,901.85	14.32%
Transportation	\$ 179,735.88	\$ 160,652.93	\$ (19,082.95)	-10.62%
District Wide	\$ 913,102.48	\$ 848,577.61	\$ (64,524.87)	-7.07%
FUND 27 TOTAL	\$ 2,957,444.88	\$ 3,063,150.80	\$ 105,705.92	3.57%

FUND 38 & 39 TOTAL	\$ 1,042,359.46	\$ 1,067,377.13	\$ 25,017.67	2.40%
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FUND 10 TOTAL	\$ 22,571,341.27	\$ 23,766,476.60	\$ 1,195,135.33	5.29%
FUND 27 TOTAL	\$ 2,957,444.88	\$ 3,063,150.80	\$ 105,705.92	3.57%
FUND 38 & 39 TOTAL	\$ 1,042,359.46	\$ 1,067,377.13	\$ 25,017.67	2.40%
GRAND TOTAL	\$ 26,571,145.61	\$ 27,897,004.53	\$ 1,325,858.92	4.99%

2004-2005 ESTIMATE (December, 2003)
SIMPLIFIED PERCENTAGE METHOD OF CALCULATING EQUALIZATION AID
Guarantees Using 2003-04 Budget Reports

UHS / K8, enter 2 or 3		
1=K-12; 2=UHS; 3=K-8		1
Local Factors:		State Factors:
A7: 03-04 Aid Membership	2,888	Primary cost ceiling: \$1,000
E5: 03-04 Total Shared Cost	\$22,710,366	Secondary cost ceiling: 7,782.00
F1: 2003 TIF-Out School Aid Value	\$861,799,777	Primary guarantee: \$1,930,000
Cost per Pupil	\$7,864	Secondary guarantee: \$1,006,510
Equalized Value Per Pupil	\$298,407	Tertiary guarantee: \$407,300
	Primary Level	Secondary Level
District Shared Cost per Pupil	\$1,000	\$6,782
District Value Per Pupil	\$298,407	\$298,407
Guaranteed Value Per Pupil	\$1,930,000	\$1,006,510
Percent Local Share*	15.46%	29.65%
Local Share Per Pupil**	\$154.62	\$2,010.71
State Share Per Pupil	\$845.38	\$4,771.29
Percent State Share	84.54%	70.35%
Total Equal Aid (G5,G10,G15)	\$2,441,471.79	\$13,779,495.32
H3: Calculated Aid (not < than G5)	\$16,284,049	
H4: MPCP Reduct (-.00 * H3)	0	
H5: MCP Reduct(-.0061802431 * H3)	(114,320.57)	
H6: 2003-04 Eq Aid after Reductions	\$16,169,728	
H7: Prior Year Eq Aid Adjustment	0.00	(final 02-03 eq aid eligibility vs. oct est)
H8: Est Eq Aid Payment (H6 + H7)	\$16,169,728	

	2004-2005	2003-2004
Aid per Pupil	5,598.94	5,591.71
Total Equal Aid Percent	71.20%	72.49%

To Calculate 2004-05 Special Adjustment Aid Eligibility if Applicable:

Oct Aid 04-05 (Prior to MPC/MCP Deducts)	0
(Line H:5 + I:1 of 03-04 worksheet <u>minus Prior Year Revenue Limit Penalty.</u>)	
2004-05 Est Special Adjustment Aid Calculation (85% of Pr Yr Aid minus H3)	0
Reduction from Special Adjustment Aid for MPCP/MCP (.01174148 X Sp Adj Aid)	0
Estimated Net Special Adjustment Aid	0

Total 2004-05 Equalization & Special Adjustment Aid Estimate: \$16,169,728

* 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.

2004-2005 Tax Levy

FUND 10 REVENUES TOTAL		6/30/2004	FUND 10 REVENUES TOTAL	\$	16,976,603.16	
Mobile Home Taxes	\$	30,000.00	Library Aid	\$	67,000.00	
Non-Capital Sales	\$	38,000.00	Driver's Ed. Aid	\$	-	
School Activity	\$	50,000.00	State Aid for Exempt Computers	\$	22,246.00	
Investment Interest	\$	30,000.00	Equalization Aid		\$16,169,695	1
Other Local Revenue	\$	8,900.00	Medicaid School Based Services	\$	130,000.00	
Interdistrict Revenue (Open Enroll)	\$	73,385.00	Payment for Services	\$	14,000.00	
Intermediate Revenue	\$	-	Federal Impact Aid	\$	150,000.00	
Transportation Aid	\$	93,377.16	Sale/Loss of Fixed Assets	\$	50,000.00	
			Insurance Adjustments	\$	50,000.00	
FUND 10 GRANT REVENUES			FUND 10 GRANT REV TOTAL	\$	997,539.36	
Gifts (Thomas Earl Fund)	\$	8,000.00	Special Project Grants	\$	57,688.00	
Gifts (Frank G. Andres Fund)	\$	10,000.00	ECIA Title 1 - Fund 10	\$	710,503.36	
Class Size Reduction	\$	187,659.00	Title V-A - Fund 10	\$	23,689.00	
TOTAL FUND 10 REVENUES				\$	17,974,142.52	2

FUND 27 REVENUES

3	Transfer From General Fund	\$	2,279,818.46	Handicapped Aid-State	\$	778,332.34	4
	Spec Ed Transit Of Aid CESA	\$	5,000.00	Special Projects Grants	\$	413,875.10	
FUND 27 REVENUES TOTAL					\$	3,477,025.90	5

FUND 38 & 39 REVENUES

7	Tax Levy for Fund 38	\$	198,188.38				
9	Tax Levy for Fund 39	\$	869,188.75	Interest on Debt Service Investment	\$	-	
FUND 38 & 39 REVENUES TOTAL					\$	1,067,377.13	10

2004-2005 EXPENDITURES

11	GENERAL FUND (10)	\$	23,766,476.60	Fund 10 Grants	\$	997,539.36	14
				Fund 27 Grants	\$	413,875.10	15
12	SPECIAL ED. (27)	\$	3,063,150.80	TOTAL GRANTS	\$	1,411,414.46	16
13	DEBT SERVICE FUND (38&39)	\$	1,067,377.13				
	TOTAL EXPENDITURES	\$	27,897,004.53				
17	TOTAL ALL EXPENDITURES	\$	29,308,418.99				

SUMMARY EXPENDITURES

SUMMARY REVENUES

18	TOTAL GENERAL FUND (10)	\$	24,764,015.96	TOTAL GENERAL FUND (10)	\$	17,974,142.52	20
19	TOTAL SPECIAL ED. (27)	\$	3,477,025.90	TOTAL SPECIAL ED. (27)	\$	3,477,025.90	8
13	DEBT SERVICE FUND (38&39)	\$	1,067,377.13	DEBT SERVICE FUND (38&39)	\$	1,067,377.13	13
17	TOTAL EXPENDITURES	\$	29,308,418.99	TOTAL REVENUES	\$	22,518,545.55	14

2004-2005 Tax Levy

	Maximum Allowable Under Revenue Cap (Funds 10-38-41)		20-Jul-04
21	2004-2005 Revenue Cap	\$	22,830,013.73
22	Allowable Limited Revenue	\$	6,660,318.73
23	Computer Aid Received	\$	22,246.00
24	Maximum Allowable Levy after Computer Aid	\$	6,638,072.73
25	2004-2005 Fund 10-38-41-80 Levy	\$	6,638,061.82
26	Amount TASD Is Under Maximum Allowable Levy	\$	10.91
18	TOTAL 2004-2005 EXPENDITURE (Fund 10)	\$	24,764,015.96
20	TOTAL 2004-2005 REVENUES (Fund 10)	\$	17,974,142.52
	Fund 10 Balance Reduction	\$	350,000.00
25	2004-2005 Local Property Tax Fund 10	\$	6,439,873.44
	2004-2005 Fund 38 Levy	\$	198,188.38
	2004-2005 Fund 10-38-41-80 Levy	\$	6,638,061.82
13	TOTAL 2004-2005 EXPENDITURE (Fund 39)	\$	869,188.75
	Fund 39 Balance Reduction	\$	-
13	2004-2005 Local Property Tax Fund 39	\$	869,188.75
27	2004-2005 Total Local Prop. Tax (Funds 10&38&39)	\$	7,507,250.57

	2003-2004 Local Property Tax Fund 10	\$	5,465,845.14
	2003-2004 Local Property Tax Fund 38 & 39	\$	1,042,359.46
28	2003-2004 Total Local Property Tax	\$	6,508,204.60
29	2004-2005 Property Tax Increase	\$	999,045.97
30	2004-2005 Property Tax Percent Increase		15.35%

	Equalized Valuation/Mill Rate		
31	2005 Equalized Valuation	\$	910,944,918
	2005 Mill Rate		0.00824117
	2004 Certified Equalized Valuation	\$	859,381,998
	2004 Actual Mill Rate		0.00757312
	Difference in Equalized Valuation	\$	51,562,920
	% Increase in Equalized Valuation		6.000%

Tax Impact on Property			
	2004-2005 Projected Taxes on \$100,000	\$	824.12
	2003-2004 Taxes on \$100,000	\$	757.31
32	Difference in Taxes	\$	66.80
33	Percent Difference		8.82%



SCHOOL FINANCIAL SERVICES

2003-2004 SCHOOL DISTRICT MILL RATE COMPARISONS

2003-04
Total Levy
K-12 Average
3,148,021,019

2003
Eq Value
329,582,060,771

2003-04
Mill Rate
9.55

+/- Avg.
+/-
2003-04 Spending to =
2003-04 Avg.

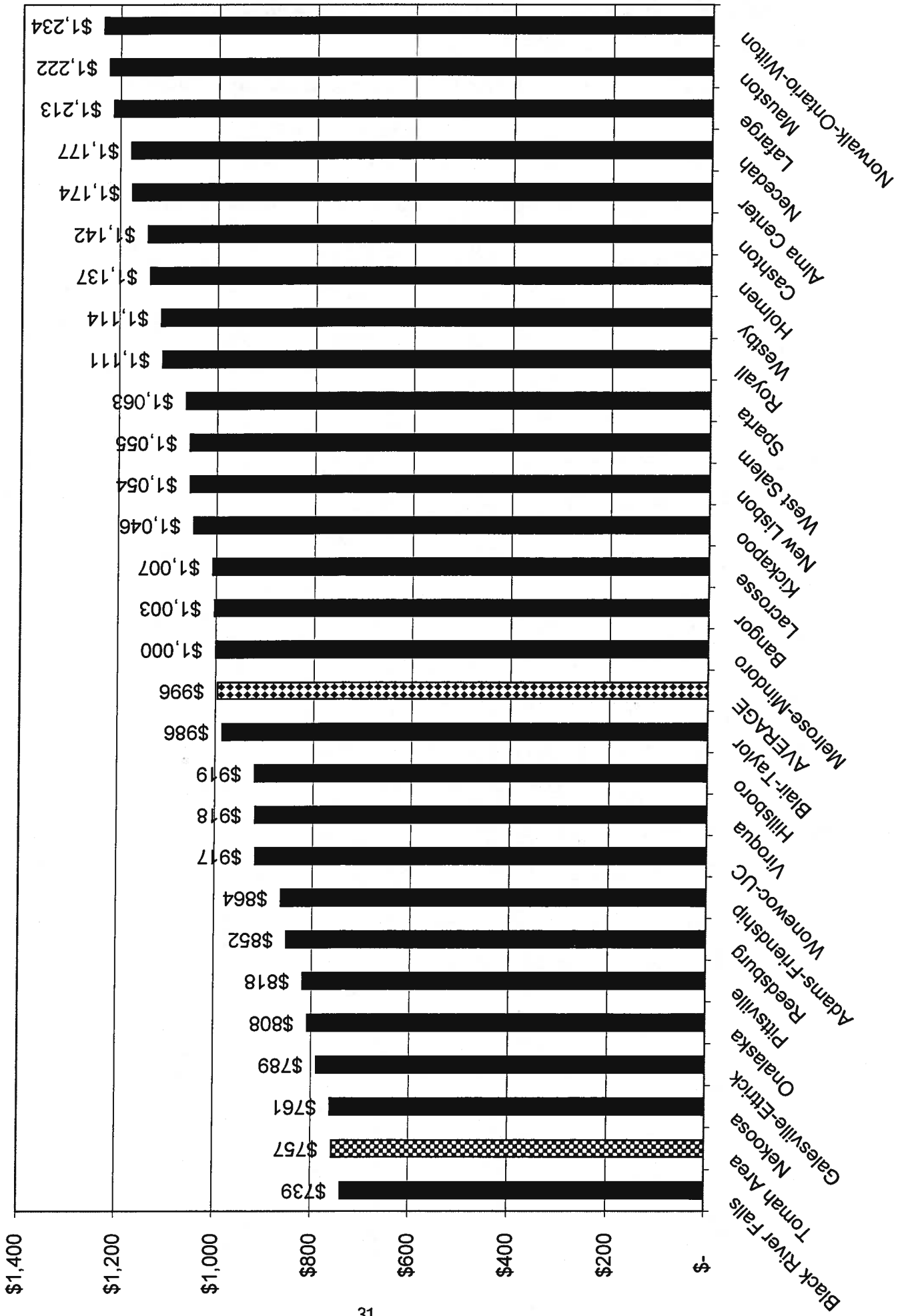
Dist Type	School District	2003-04 Total Levy	2003 Tifout Eq Value	2003-04 Mill Rate	+/- Avg. Mill Rate	+/- 2003-04 Spending to = 2003-04 Avg.
1	GIBRALTAR AREA	7,524,296	2,716,306,702	2.77	-6.78	\$ 18,416,559
2	WASHINGTON	1,076,497	256,757,900	4.19	-5.36	\$ 1,376,222
3	SEVASTOPOL	5,890,054	1,031,250,778	5.71	-3.84	\$ 3,960,003
4	DRUMMOND	4,933,589	855,087,498	5.77	-3.78	\$ 3,232,231
5	WEBSTER	6,096,739	1,037,281,088	5.88	-3.67	\$ 3,806,822
6	HAYWARD	13,288,519	2,073,454,460	6.41	-3.14	\$ 6,510,647
7	COLFAX	1,567,101	239,956,738	6.53	-3.02	\$ 724,669
8	MERCER	1,917,386	287,377,700	6.67	-2.88	\$ 827,648
9	NORTHWOOD	3,915,673	584,181,629	6.7	-2.85	\$ 1,664,918
10	ELCHO	3,710,012	546,588,026	6.79	-2.76	\$ 1,508,583
11	SPOONER	7,832,114	1,151,310,739	6.8	-2.75	\$ 3,166,105
12	NORTHLAND PINES	16,379,987	2,363,363,894	6.93	-2.62	\$ 6,192,013
13	GREEN LAKE	4,441,794	620,769,515	7.16	-2.39	\$ 1,483,639
14	LENA	973,001	135,155,648	7.2	-2.35	\$ 317,616
15	PARK FALLS	3,459,305	475,845,534	7.27	-2.28	\$ 1,084,928
16	WEST BEND	23,927,860	3,284,292,000	7.29	-2.26	\$ 7,422,500
17	CADOTT COMMUNITY	1,510,130	206,951,005	7.3	-2.25	\$ 465,640
18	DELAVAN-DARIEN	9,065,211	1,239,880,882	7.31	-2.24	\$ 2,777,333
19	BLACK RIVER FALLS	4,234,501	572,958,168	7.39	-2.16	\$ 1,237,590
26	TOMAH AREA	6,508,205	859,381,998	7.57	-1.98	\$ 1,701,576
27	NEKOOSA	5,340,712	702,192,003	7.61	-1.94	\$ 1,362,252
43	GALESVILLE-ETTRICK	2,908,177	368,701,624	7.89	-1.66	\$ 612,045
54	ONALASKA	8,562,675	1,059,909,075	8.08	-1.47	\$ 1,558,066
62	PITTSVILLE	1,917,829	234,324,008	8.18	-1.37	\$ 321,024
87	REEDSBURG	8,433,538	989,953,576	8.52	-1.03	\$ 1,019,652
93	ADAMS-FRIENDSHIP	7,933,811	918,688,284	8.64	-0.91	\$ 836,006
140	WONEWOC-UC	1,533,233	167,237,334	9.17	-0.38	\$ 63,550
142	VIROQUA AREA	3,114,299	339,387,839	9.18	-0.37	\$ 125,574
143	HILLSBORO	1,274,835	138,745,197	9.19	-0.36	\$ 49,948
204	BLAIR-TAYLOR	1,674,462	169,883,767	9.86	0.31	\$ (52,664)
215	MELROSE-MINDORO	2,098,164	209,896,964	10	0.45	\$ (94,454)
219	BANGOR	1,649,447	164,517,762	10.03	0.48	\$ (78,969)
222	LACROSSE	29,737,000	2,951,607,293	10.07	0.52	\$ (1,534,836)
251	KICKAPOO AREA	1,313,808	125,654,400	10.46	0.91	\$ (114,346)
256	NEW LISBON	2,602,830	246,902,657	10.54	0.99	\$ (244,434)
258	WEST SALEM	4,890,944	463,814,272	10.55	1	\$ (463,814)
265	SPARTA AREA	6,455,764	607,315,251	10.63	1.08	\$ (655,900)
292	ROYALL	1,652,827	148,774,541	11.11	1.56	\$ (232,088)
296	WESTBY AREA	3,158,980	283,542,164	11.14	1.59	\$ (450,832)
308	HOLMEN	8,928,308	785,010,625	11.37	1.82	\$ (1,428,719)
313	CASHTON	1,384,961	121,309,050	11.42	1.87	\$ (226,848)
322	ALMA CENTER	1,359,975	115,804,166	11.74	2.19	\$ (253,611)
323	NECEDAH AREA	3,387,555	287,803,919	11.77	2.22	\$ (638,925)
334	LAFARGE	782,483	64,502,119	12.13	2.58	\$ (166,415)
339	MAUSTON	6,037,593	493,965,935	12.22	2.67	\$ (1,318,889)
342	NORWALK-OW	1,498,943	121,438,606	12.34	2.79	\$ (338,814)

Average Mill Rate of Surrounding Schools (Shaded Schools) 9.96

Amount Tomah Is Below the Average of Surrounding Schools -2.39

Amount Tomah Would Have to Spend if It Spend at the Average \$ 2,051,468

**2003-2004
SCHOOL PROPERTY TAX COMPARISONS
PER \$100,000 OF VALUATION**



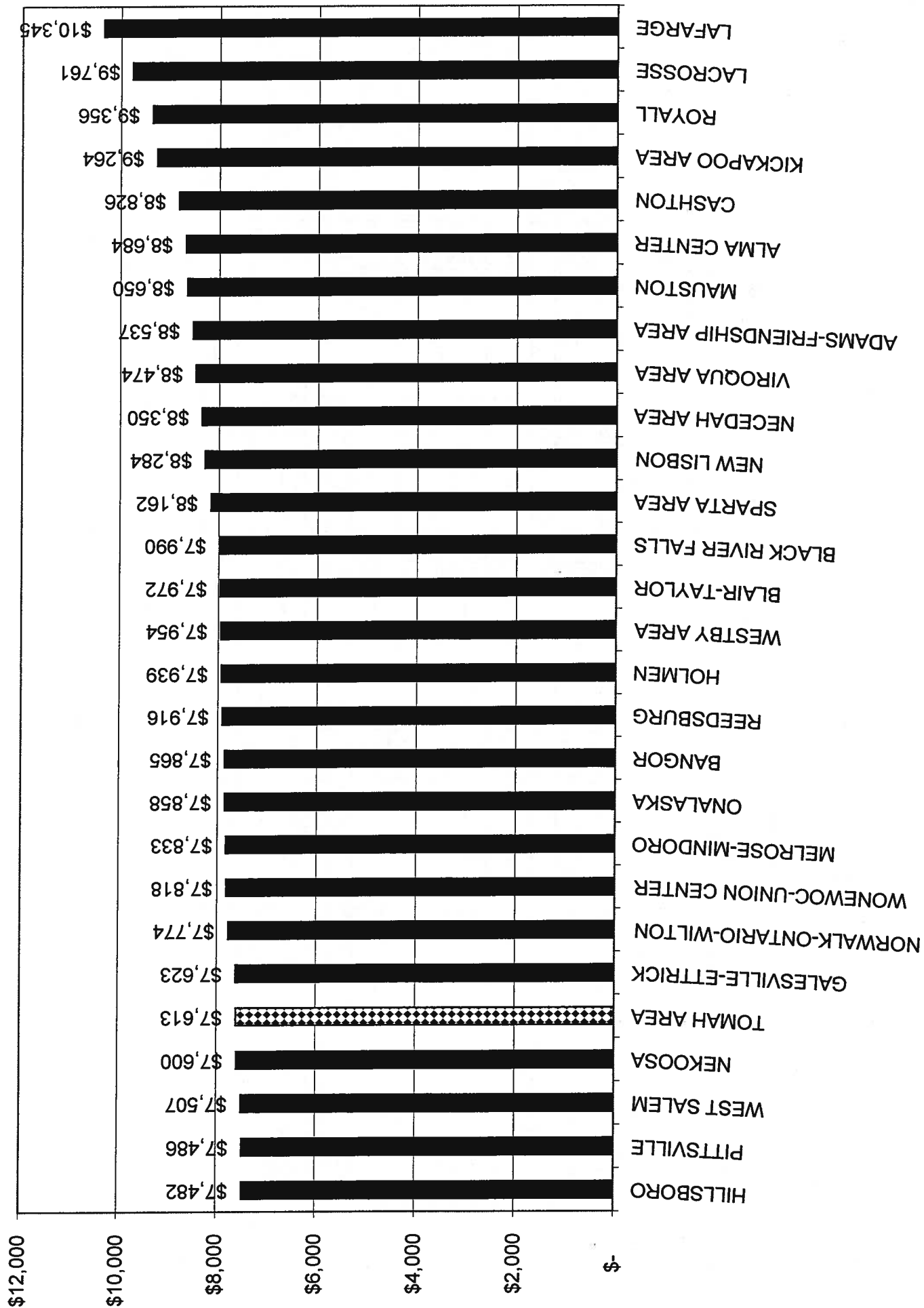
2002-2003 COMPARABLE COSTS

DISTRICT	EDUCATION		TRANSPORTATION		FACILITY		TOTAL EDUCATION	
	COST		COST		COST		COST	
	PER MEMBER	CHART A	PER MEMBER	CHART B	PER MEMBER	CHART C	PER MEMBER	CHART D
GALESVILLE-ETTRICK	\$	7,623	\$	437	\$	219	\$	8,278
TOMAH AREA	\$	7,613	\$	572	\$	404	\$	8,588
ONALASKA	\$	7,858	\$	187	\$	648	\$	8,692
PITTSVILLE	\$	7,486	\$	560	\$	710	\$	8,755
NEKOOSA	\$	7,600	\$	527	\$	672	\$	8,799
HILLSBORO	\$	7,482	\$	585	\$	738	\$	8,804
REEDSBURG	\$	7,916	\$	357	\$	556	\$	8,829
WEST SALEM	\$	7,507	\$	347	\$	1,005	\$	8,858
BLACK RIVER FALLS	\$	7,990	\$	377	\$	654	\$	9,021
NORWALK-ONTARIO-WILTON	\$	7,774	\$	828	\$	462	\$	9,064
MELROSE-MINDORO	\$	7,833	\$	549	\$	882	\$	9,264
BANGOR	\$	7,865	\$	381	\$	1,113	\$	9,359
HOLMEN	\$	7,939	\$	340	\$	1,092	\$	9,371
WONEWOC-UNION CENTER	\$	7,818	\$	738	\$	850	\$	9,406
VIROQUA AREA	\$	8,474	\$	512	\$	509	\$	9,495
WESTBY AREA	\$	7,954	\$	496	\$	1,072	\$	9,522
BLAIR-TAYLOR	\$	7,972	\$	566	\$	1,001	\$	9,539
ADAMS-FRIENDSHIP AREA	\$	8,537	\$	507	\$	648	\$	9,692
NEW LISBON	\$	8,284	\$	460	\$	1,034	\$	9,778
SPARTA AREA	\$	8,162	\$	334	\$	1,443	\$	9,940
ALMA CENTER	\$	8,684	\$	401	\$	1,003	\$	10,088
NECEDAH AREA	\$	8,350	\$	508	\$	1,393	\$	10,251
MAUSTON	\$	8,650	\$	447	\$	1,344	\$	10,441
CASHTON	\$	8,826	\$	593	\$	1,083	\$	10,502
LACROSSE	\$	9,761	\$	276	\$	520	\$	10,556
ROYALL	\$	9,356	\$	511	\$	1,002	\$	10,869
KICKAPOO AREA	\$	9,264	\$	778	\$	1,079	\$	11,121
LAFARGE	\$	10,345	\$	784	\$	567	\$	11,695
	\$	8,247	\$	499	\$	847	\$	9,592

Tomah's Comparison to Average of \$ (634.25) \$ 73.50 \$ (442.54) \$ (1,004.04)

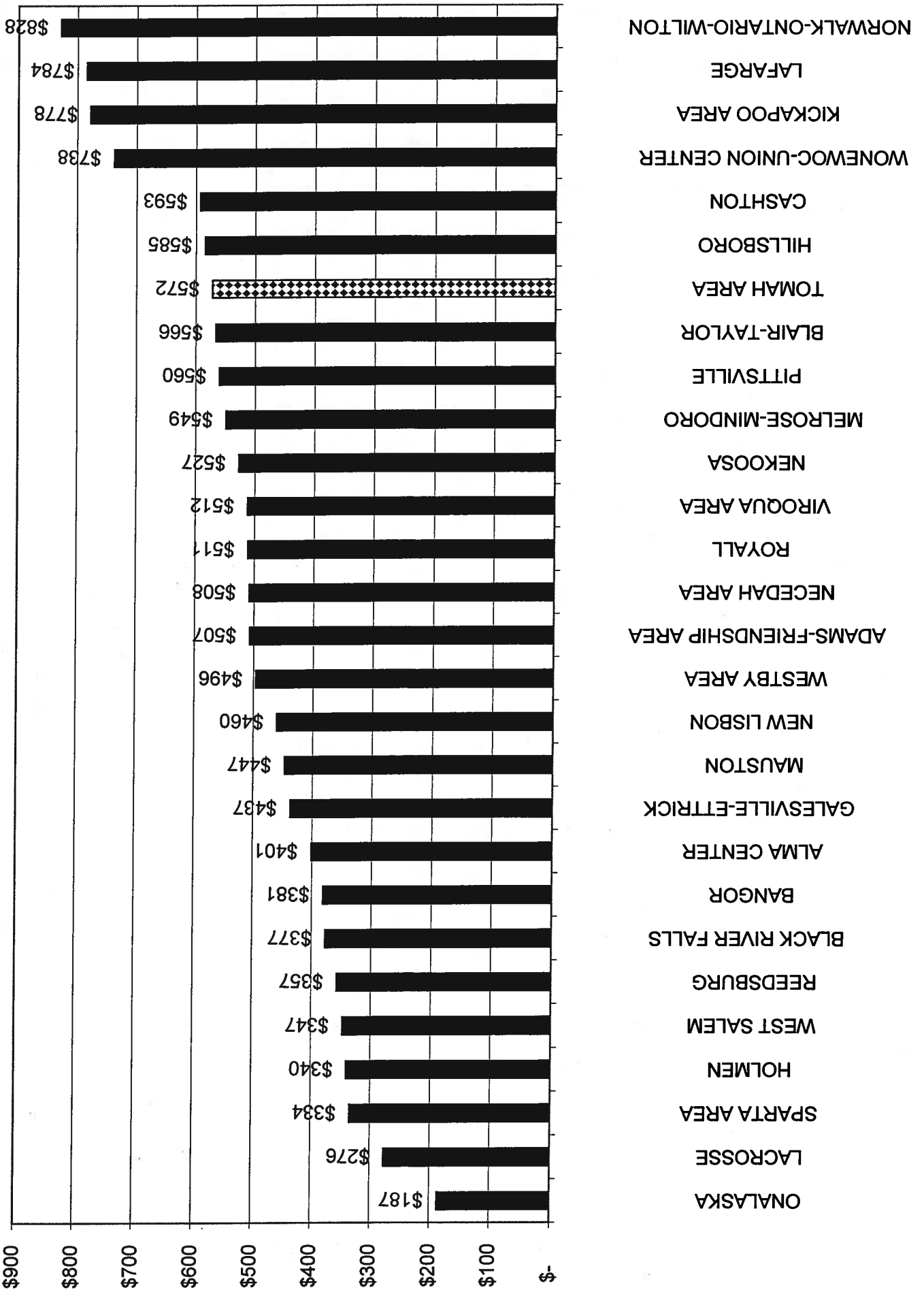
2002-2003 EDUCATION COST PER MEMBER

A

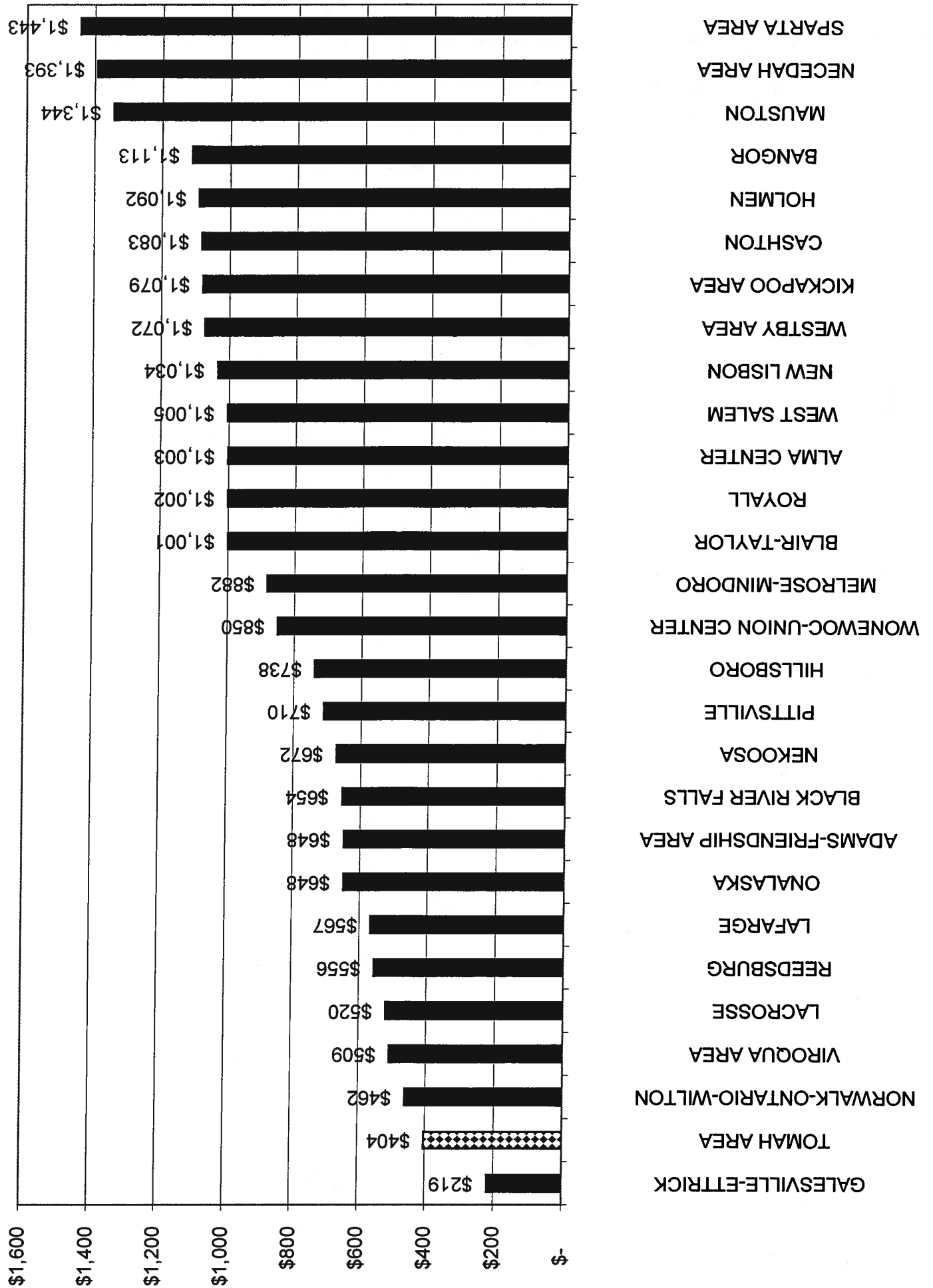


2002-2003 TRANSPORTATION COSTS PER MEMBER

3

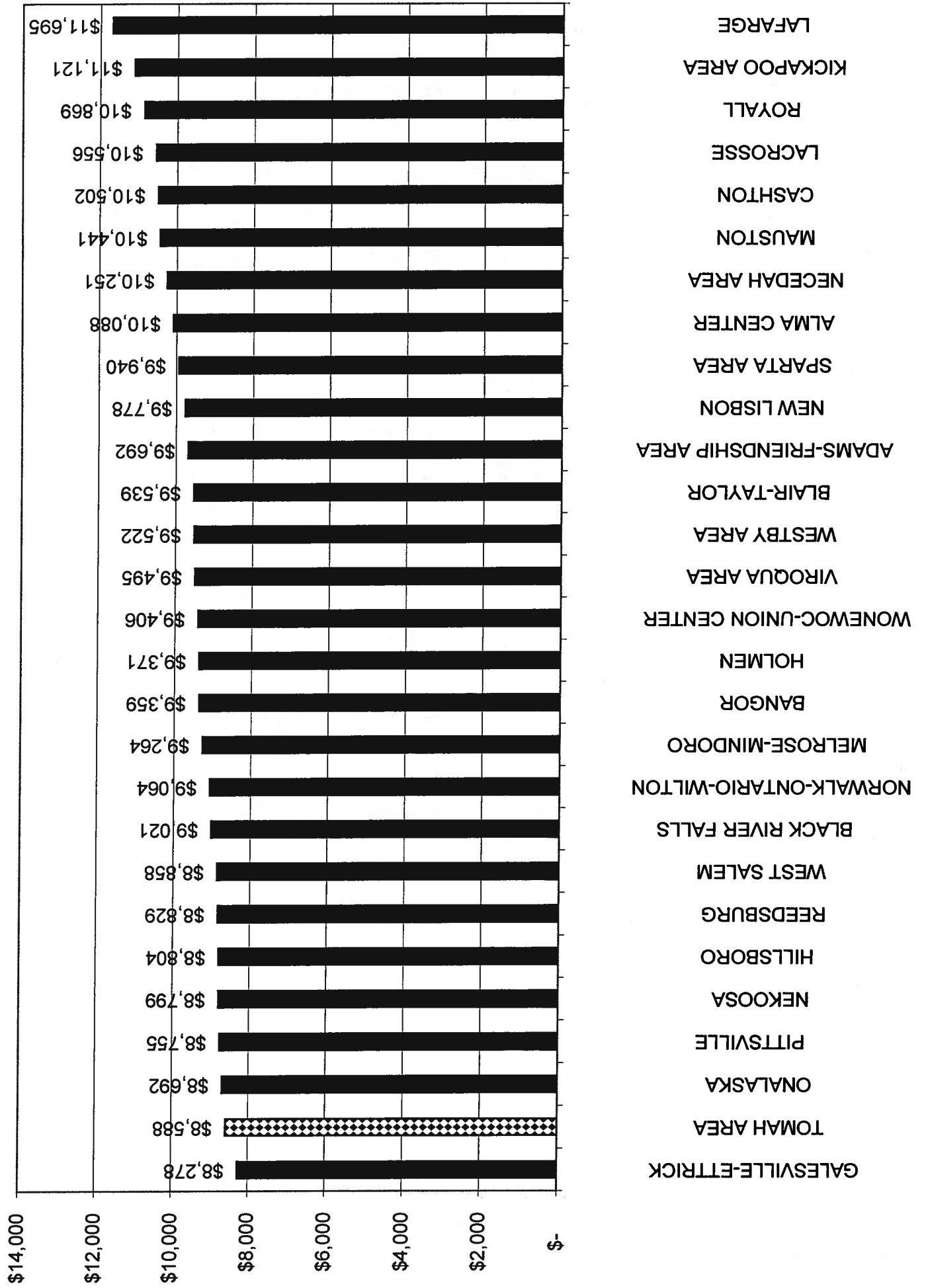


2002-2003 FACILITIES COST PER MEMBER



2002-2003 TOTAL EDUCATION COST PER MEMBER

D



BUDGETED COSTS PER PUPIL

9/18/2003		Elementary	2004-05	2004-05
Enrollment		Budget Area	Budgeted Amount	Cost/Pupil
LaGrange	294	Elementary - Fund 10	\$ 5,902,342.86	\$4,943.34
Miller	254	Elementary - Fund 27	\$ 1,086,828.09	\$910.24
Lemonweir	269	Alternative School	\$ 43,895.65	\$5,486.96
Camp Douglas	66	Gifted & Talented (50%)	\$ 67,564.94	\$56.59
Oakdale	77		\$ 7,100,631.53	\$5,907.35
Wyeville	106			
Warrens	128			
Elementary	1,194			
		Middle School	2004-05	2004-05
RKLC-Elem	8	Budget Area	Budgeted Amount	Cost/Pupil
RKLC-MS	30	Middle School - Fund 10	\$ 3,475,366.57	\$5,257.74
RKLC-HS	29	Middle School - Fund 27	\$ 472,999.45	\$715.58
	67	Alternative School	\$ 164,608.68	\$5,486.96
		Gifted & Talented (25%)	\$ 33,782.47	\$51.11
Middle School	661		\$3,878,530.65	\$5,612.92
High School	1,019			
		High School	2004-05	2004-05
Total	2,941	Budget Area	Budgeted Amount	Cost/Pupil
		High School - Fund 10	\$ 4,778,320.50	\$4,689.23
		High School - Fund 27	\$ 494,092.72	\$484.88
		Alternative School	\$ 159,121.73	\$5,486.96
		Gifted & Talented (25%)	\$ 33,782.47	\$33.15
		Curriculum (LVEC portion)	\$57,788.00	\$56.71
			\$ 5,523,105.41	\$5,420.12

The cost per pupil figures were determined by the budget areas indicated and the student enrollment figures taken on September 18, 2003. 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 6 YEAR STAFFING HISTORY

1999-2000		BUILDING	STEP	LANE	SALARY & FRINGE
TIME	ADDITIONAL POSITIONS				
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

2000-2001		BUILDING	STEP	LANE	SALARY & FRINGE
TIME	ADDITIONAL POSITIONS				
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

2001-2002		BUILDING	STEP	LANE	SALARY & FRINGE
TIME	ADDITIONAL POSITIONS				
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	\$ -
					\$ -

2002-2003		BUILDING	STEP	LANE	SALARY & FRINGE
TIME	ADDITIONAL POSITIONS				
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

2003-2004		BUILDING	STEP	LANE	SALARY & FRINGE
TIME	STAFFING CHANGES				
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)

SUMMARY

1999-00	\$	117,199
2000-01	\$	43,422
2001-02	\$	-
2002-03	\$	33,513
2003-04	\$	(93,370)
2004-05	\$	(180,078)
	\$	(79,314)

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	Example 1
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	

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	Example 2
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	

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	Example 3
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	

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	Example 4
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	

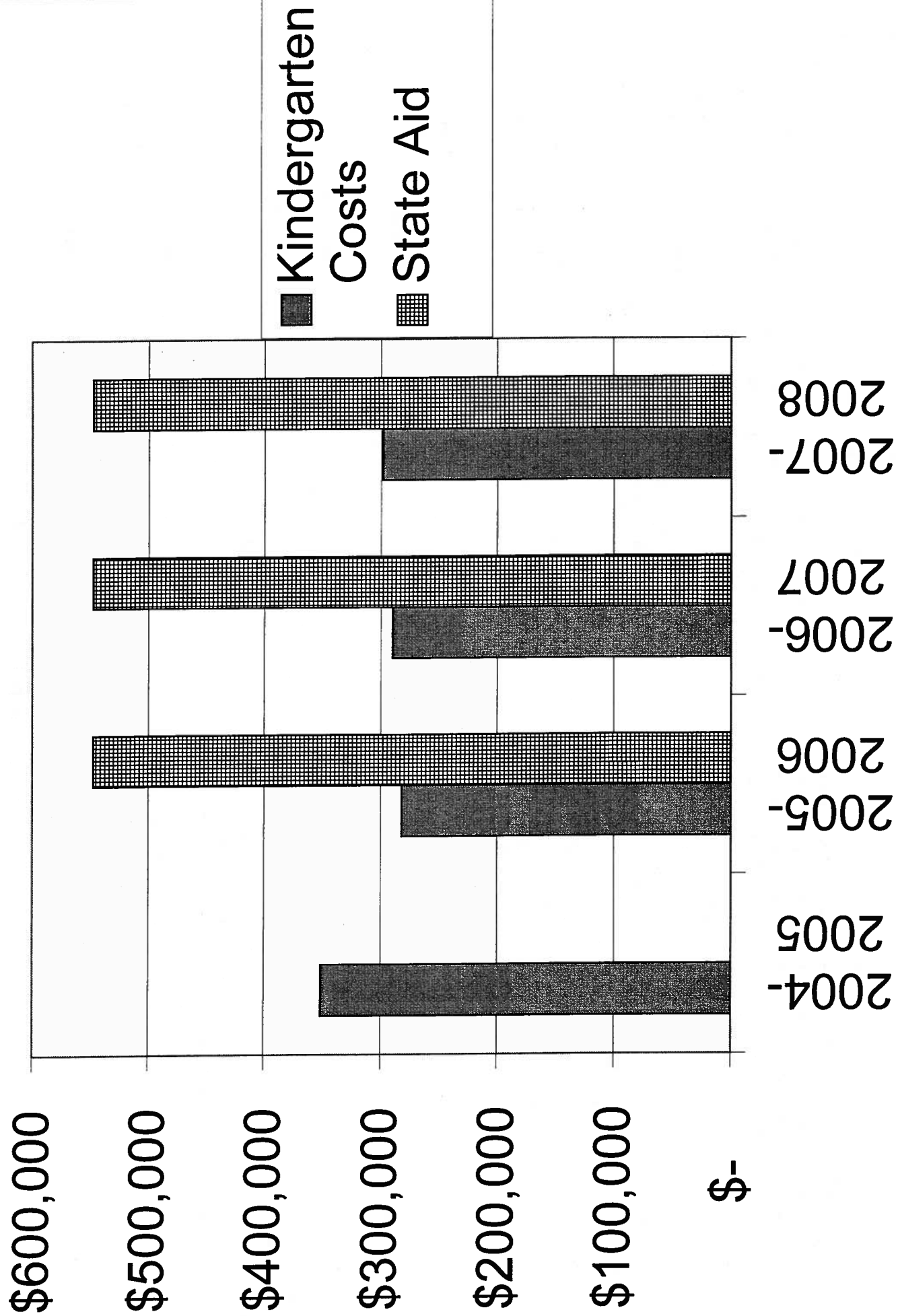
Total Taxes Remain the Same Two New Properties Are Developed Everyone's Taxes Go Down Mill Rate Is Lowered			
Increased Assessment		Total Taxes	Mill Rate
10%		\$ 30,000.00	0.022727
Property	Value of Property	Taxes Owed	Example 5
1	\$ 110,000.00	\$ 2,500.00	
2	\$ 110,000.00	\$ 2,500.00	
3	\$ 110,000.00	\$ 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	

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	Example 6
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	

COMPARISON OF COST FOR EDUCATING STUDENTS VS. COST OF COMMON ITEMS

School District	2003-04 Mill Rate	School Taxes on \$100,000	% of Average	Car \$ 25,000	Milk \$ 3.29	Gas \$ 1.94
BLACK RIVER FALLS	7.39	\$ 739	74.2%	\$ 18,555	\$ 2.44	\$ 1.44
TOMAH AREA	7.57	\$ 757	76.0%	\$ 19,006	\$ 2.50	\$ 1.47
NEKOOSA	7.61	\$ 761	76.4%	\$ 19,107	\$ 2.51	\$ 1.48
GALESVILLE-ETTRICK	7.89	\$ 789	79.2%	\$ 19,810	\$ 2.61	\$ 1.54
ONALASKA	8.08	\$ 808	81.1%	\$ 20,287	\$ 2.67	\$ 1.57
PITTSVILLE	8.18	\$ 818	82.2%	\$ 20,538	\$ 2.70	\$ 1.59
REEDSBURG	8.52	\$ 852	85.6%	\$ 21,392	\$ 2.82	\$ 1.66
ADAMS-FRIENDSHIP	8.64	\$ 864	86.8%	\$ 21,693	\$ 2.85	\$ 1.68
WONEWOC-UC	9.17	\$ 917	92.1%	\$ 23,024	\$ 3.03	\$ 1.79
VIROQUA AREA	9.18	\$ 918	92.2%	\$ 23,049	\$ 3.03	\$ 1.79
HILLSBORO	9.19	\$ 919	92.3%	\$ 23,074	\$ 3.04	\$ 1.79
BLAIR-TAYLOR	9.86	\$ 986	99.0%	\$ 24,756	\$ 3.26	\$ 1.92
MELROSE-MINDORO	10	\$ 1,000	100.4%	\$ 25,108	\$ 3.30	\$ 1.95
BANGOR	10.03	\$ 1,003	100.7%	\$ 25,183	\$ 3.31	\$ 1.95
LACROSSE	10.07	\$ 1,007	101.1%	\$ 25,283	\$ 3.33	\$ 1.96
KICKAPOO AREA	10.46	\$ 1,046	105.1%	\$ 26,263	\$ 3.46	\$ 2.04
NEW LISBON	10.54	\$ 1,054	105.9%	\$ 26,463	\$ 3.48	\$ 2.05
WEST SALEM	10.55	\$ 1,055	106.0%	\$ 26,489	\$ 3.49	\$ 2.06
SPARTA AREA	10.63	\$ 1,063	106.8%	\$ 26,689	\$ 3.51	\$ 2.07
ROYALL	11.11	\$ 1,111	111.6%	\$ 27,895	\$ 3.67	\$ 2.16
WESTBY AREA	11.14	\$ 1,114	111.9%	\$ 27,970	\$ 3.68	\$ 2.17
HOLMEN	11.37	\$ 1,137	114.2%	\$ 28,547	\$ 3.76	\$ 2.22
CASHTON	11.42	\$ 1,142	114.7%	\$ 28,673	\$ 3.77	\$ 2.23
ALMA CENTER	11.74	\$ 1,174	117.9%	\$ 29,476	\$ 3.88	\$ 2.29
NECEDAH AREA	11.77	\$ 1,177	118.2%	\$ 29,552	\$ 3.89	\$ 2.29
LAFARGE	12.13	\$ 1,213	121.8%	\$ 30,456	\$ 4.01	\$ 2.36
MAUSTON	12.22	\$ 1,222	122.7%	\$ 30,681	\$ 4.04	\$ 2.38
NORWALK-ONTARIO- WILTON	12.34	\$ 1,234	123.9%	\$ 30,983	\$ 4.08	\$ 2.40
AVERAGE	9.96	\$ 995.71	\$ 1.00	\$ 25,000	\$ 3.29	\$ 1.94

Projected Kindergarten Costs VS Aid Received



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: ...