TOMAH AREA SCHOOL DISTRICT

ANNUAL REPORT

ROBERT KUPPER LEARNING CENTER

October 20, 2025

Annual Meeting with Budget Hearing: 6:00 p.m.

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Tomah Area
School District
High Quality Student Learning:
Every Child, Every Day!

ELECTORS OF THE TOMAH AREA SCHOOL DISTRICT:

The 2025-2026 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.

Michael Gnewikow	**President**
Spencer Stephens	**Vice President**
Ricky Murray	**Clerk**
Susan Bloom	**Treasurer**
Teresa Devine	**Director**
Heidi Hammes	**Director**
Catey Rice	**Director**

Dr. Charles M. Hanson	**District Administrator**
Michelle M. Clark	**Business Manager**

GLOSSARY OF DEPARTMENT OF PUBLIC INSTRUCTION TERMS FOR FUND 10 REVENUES AND EXPENDITURES

REVENUE TERMS

Taxes – property taxes and mobile home taxes
Non-Capital Sales – student resale accounts
School Activity Income – admissions to musicals, plays and athletic events
Interest on Investments – interest earned on investment of funds
Other Revenues, Local Sources – Donations such as Frank G. Andres Funds and Thomas Earle Fund, rental income, students' fines
Transit of Aids from Intermediate Sources – State and Federal aid paid through CESA
Categorical State Aid – handicapped aid, transportation aid, library aid, driver's ed. aid
General State Aid – equalization aid
Impact Aid – Federal aid for Native American students and Government employees whose children live on Federal property
Special Projects Grants – competitive Federal grants, i.e. School-to-Work & Drug Free Schools
ECIA, Title I and VI – Federal entitlement grants (often based on low income)
Compensation, Fixed Assets – reimbursement for sale or loss of fixed assets
Adjustments – insurance dividends

EXPENDITURE TERMS

Undifferentiated Curriculum – Elementary Education
Regular Curriculum – Art, English, Foreign Language, Math, Music, Social Studies, Science
Vocational Curriculum – Business Education, Family & Consumer Science, Technology Education
Physical Curriculum – Health, Exercise and Sport Science
Special Education Curriculum – Special Education
Co-Curricular Activities – Clubs, Athletics, Marching Band, Music Production, National Honor Society
Special Needs – Gifted & Talented, Non-Special Education Homebound, School-Age Parent
Support Services – Pupil Services, Social Worker, Attendance, Guidance, Nursing, Psychological Services, Speech
Instructional Staff Services – Curriculum, Library Media
General Administration – Board of Education, District Administrator
School Building Administration – Building Principals
Business Administration – Fiscal (Budgeting, Payroll, Auditing), Operation, Construction, Maintenance, Transportation
Central Services – Staff Accounting, Staff Training, Data Processing
Insurance & Judgments – Liability Insurance
Debt Service – Operational Debt
Other Support Services – CESA General Administration, Early Retirement Benefits
Non-Program Transactions – Other non-program transactions

TOMAH AREA SCHOOL DISTRICT **10/17/2025**
UNAUDITED TREASURER'S REPORT - 2024-2025

GENERAL FUND - 10

Revenues & Other Financing Sources		Expenditures & Other Financing Uses	
Operating Transfer In	$ -		
Local Sources	$ 13,432,564.92	Instruction	$ 19,627,995.13
Inter-District	$ 865,061.55	Support	$ 17,435,704.71
Intermediate	$ 19,982.96	Interfund Transfer to Fund 27	$ 5,112,561.42
State	$ 29,191,900.23	Interfund Transfer to Fund 46	$ 664,803.13
Federal	$ 1,718,296.27	Interfund Transfer to Fund 50	$ 1,869.34
Other	$ 520,564.04	Non-Program Transactions	$ 2,905,436.24
TOTAL	$ 45,748,369.97	TOTAL	$ 45,748,369.97

Restricted Fund Balance	$ 197,377.10
Assigned Fund Balance	$ -
Unassigned Fund Balance	$ 8,164,319.48
Beginning Equity Fund Balance	$ 8,361,696.58
Change in Fund Balance	
Restricted Fund Balance	$ 7,395.95
Assigned Fund Balance	$ -
Unassigned Fund Balance	$ (7,395.95)
Net Change in Fund Balance	$ (0.00)
Restricted Fund Balance	$ 204,773.05
Assigned Fund Balance	$ -
Unassigned Fund Balance	$ 8,156,923.53
Ending Equity Fund Balance	$ 8,361,696.58

EXPENDABLE AND NON EXPENDABLE GIFTS - 21

TOTAL REVENUES & OTHER FINANCING SOURCES.....	$ 744,054.99
TOTAL EXPENDITURES & OTHER FINANCING USES.....	$ 722,723.89
*Beginning Fund Balance	$ 1,067,512.63
Difference	$ 21,331.10
*Ending Fund Balance	$ 1,088,843.73

SPECIAL EDUCATION - 27

TOTAL REVENUES & OTHER FINANCING SOURCES.....	$ 8,251,409.49

Expenditures & Other Financing Uses	
Instruction	$ 5,807,899.40
Support	$ 1,627,731.16
Non Program Transactions	$ 815,778.93

TOTAL EXPENDITURES & OTHER FINANCING USES.....	$ 8,251,409.49
*Beginning Fund Balance	$ -
Difference	$ -
*Ending Fund Balance	$ -

NATIVE AMERICAN - 29

TOTAL REVENUES & OTHER FINANCING SOURCES.....	$	30,259.00
TOTAL EXPENDITURES & OTHER FINANCING USES.....	$	30,259.00

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

DEBT SERVICE FUND - 30

TOTAL REVENUES & OTHER FINANCING SOURCES.....	$	1,033.86
TOTAL EXPENDITURES & OTHER FINANCING USES.....	$	-

*Beginning Fund Balance	$	91,875.77
Difference	$	1,033.86
*Ending Fund Balance	$	92,909.63

LONG TERM CAPITAL IMPROVEMENTS FUND - 46

TOTAL REVENUES & OTHER FINANCING SOURCES.....	$	901,431.84
TOTAL EXPENDITURES & OTHER FINANCING USES.....	$	-

*Beginning Fund Balance	$	5,117,484.82
Difference	$	901,431.84
*Ending Fund Balance	$	6,018,916.66

FOOD SERVICE FUND - 50

TOTAL REVENUES & OTHER FINANCING SOURCES.....	$	1,932,539.97
TOTAL EXPENDITURES & OTHER FINANCING USES.....	$	2,126,068.77

*Beginning Fund Balance	$	346,442.88
Difference	$	(193,528.80)
*Ending Fund Balance	$	152,914.08

EMPLOYEE TRUST FUND - FUND 73

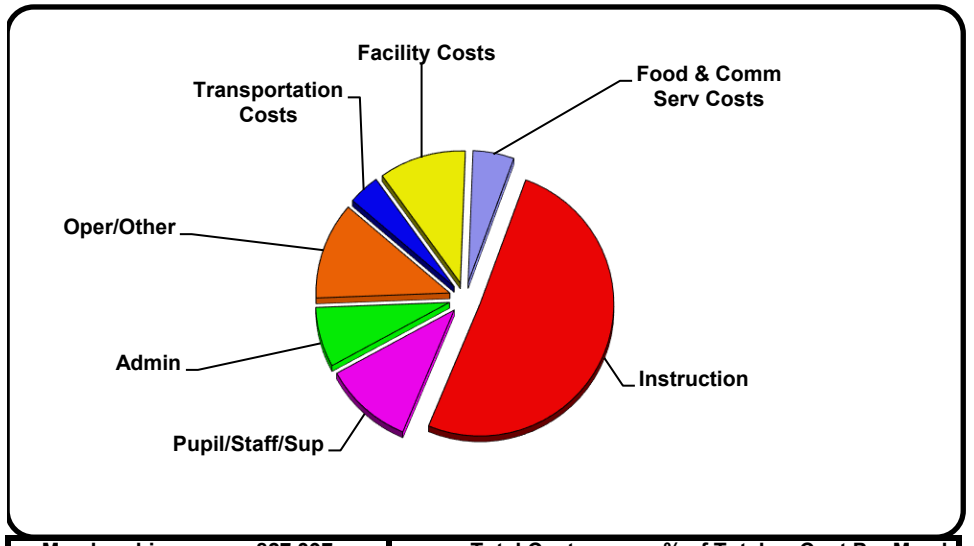
TOTAL REVENUES & OTHER FINANCING SOURCES.....	$	524,461.71
TOTAL EXPENDITURES & OTHER FINANCING USES.....	$	410,660.51

*Beginning Fund Balance	$	1,032,844.29
Difference	$	113,801.20
*Ending Fund Balance	$	1,146,645.49

All figures are unaudited at this time. The annual audit is being conducted by Clifton Larson Allen and will be presented to the Board of Education at a Regular School Board Meeting.

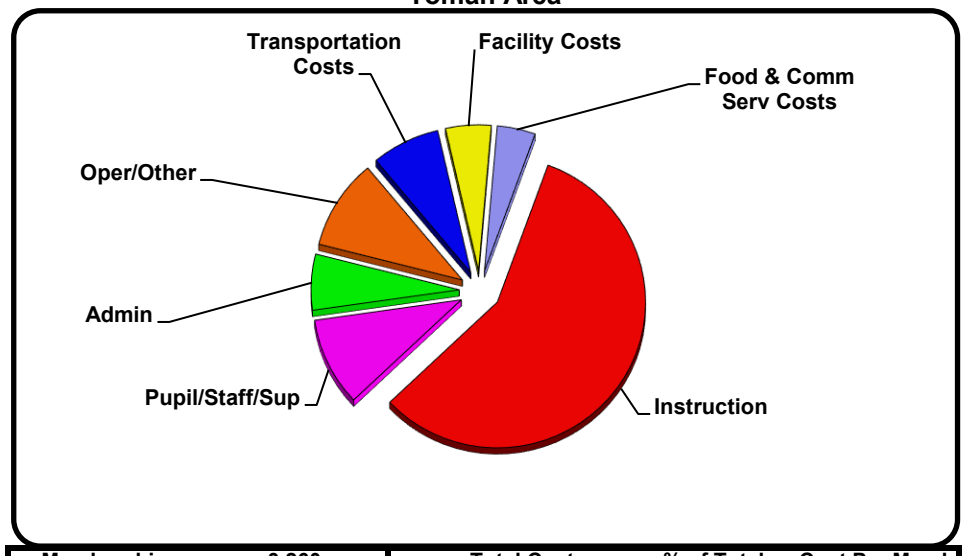
Multi-District Comparative Cost Comparison Using Audited 2023-24 Annual Data

STATE TOTALS



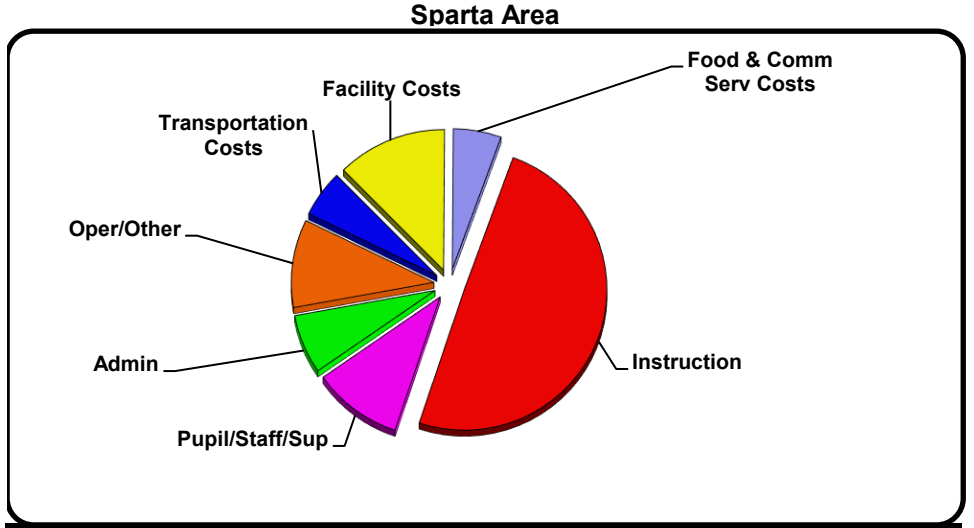
Membership 827,397	Total Cost	% of Total	Cost Per Memb
Instruction	$7,685,038,824	50.7%	$9,288
Pupil/Staff/Support	$1,631,589,254	10.8%	$1,972
Admin	$1,112,843,776	7.3%	$1,345
Oper/Other	$1,800,005,976	11.9%	$2,176
Transportation Costs	$576,430,680	3.8%	$697
Facility Costs	$1,590,997,967	10.5%	$1,923
Food & Comm Serv Costs	$752,769,280	5.0%	$910
TOTALS	$15,149,675,757	100.0%	$18,310

Tomah Area



Membership 3,260	Total Cost	% of Total	Cost Per Memb
Instruction	$27,923,561	57.4%	$8,566
Pupil/Staff/Support	$4,777,650	9.8%	$1,466
Admin	$3,013,896	6.2%	$925
Oper/Other	$4,874,674	10.0%	$1,495
Transportation Costs	$3,624,465	7.4%	$1,112
Facility Costs	$2,417,142	5.0%	$741
Food & Comm Serv Costs	$2,034,885	4.2%	$624
TOTALS	$48,666,273	100.0%	$14,928

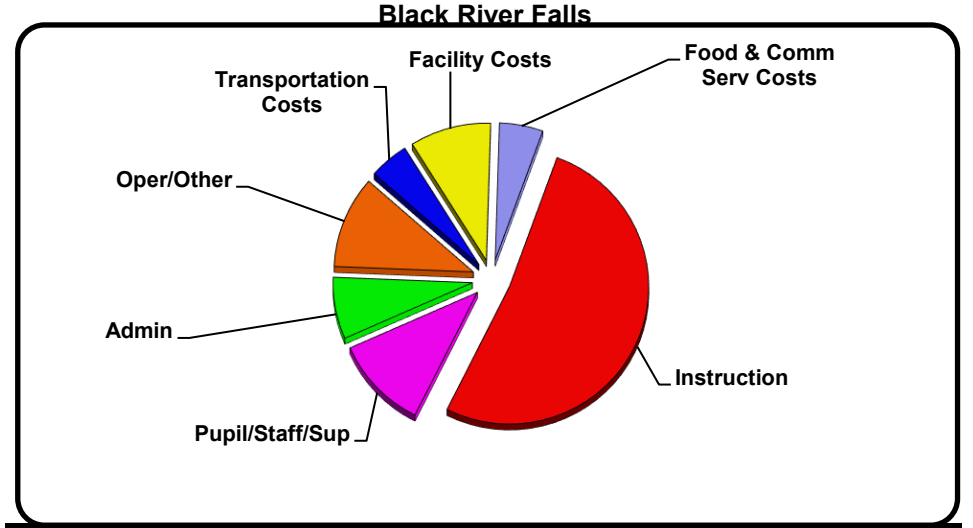
Sparta Area



Membership 3,238	Total Cost	% of Total	Cost Per Memb
Instruction	$26,784,834	49.6%	$8,272
Pupil/Staff/Support	$5,508,271	10.2%	$1,701
Admin	$3,681,643	6.8%	$1,137
Oper/Other	$5,467,771	10.1%	$1,689
Transportation Costs	$2,900,524	5.4%	$896
Facility Costs	$6,747,887	12.5%	$2,084
Food & Comm Serv Costs	$2,943,466	5.4%	$909
TOTALS	$54,034,396	100.0%	$16,688

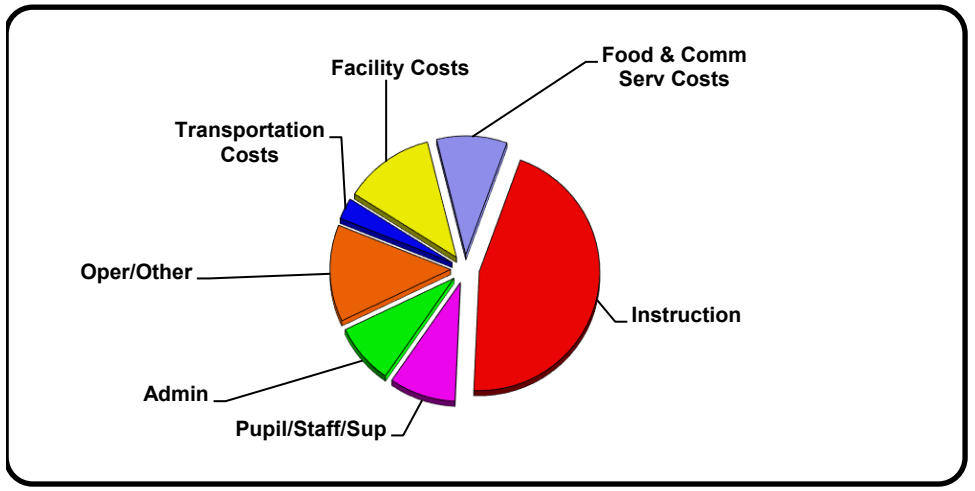
* Beginning with 2012-13, data for the Norris School District, a K-12 reform school, is excluded.

Black River Falls



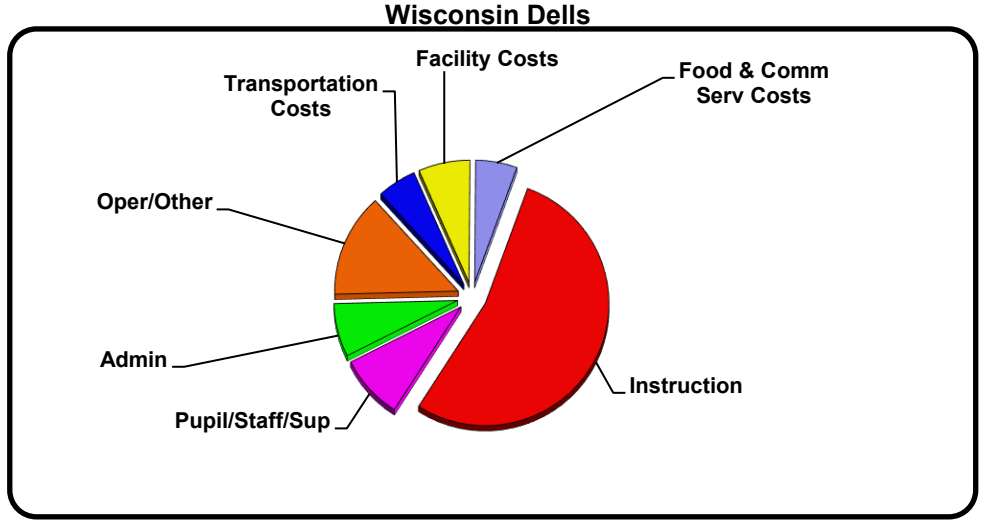
Membership 1,723	Total Cost	% of Total	Cost Per Memb
Instruction	$16,267,523	51.8%	$9,441
Pupil/Staff/Support	$3,445,652	11.0%	$2,000
Admin	$2,277,945	7.3%	$1,322
Oper/Other	$3,404,724	10.8%	$1,976
Transportation Costs	$1,440,554	4.6%	$836
Facility Costs	$2,954,230	9.4%	$1,715
Food & Comm Serv Costs	$1,589,741	5.1%	$923
TOTALS	$31,380,370	100.0%	$18,213

Mauston



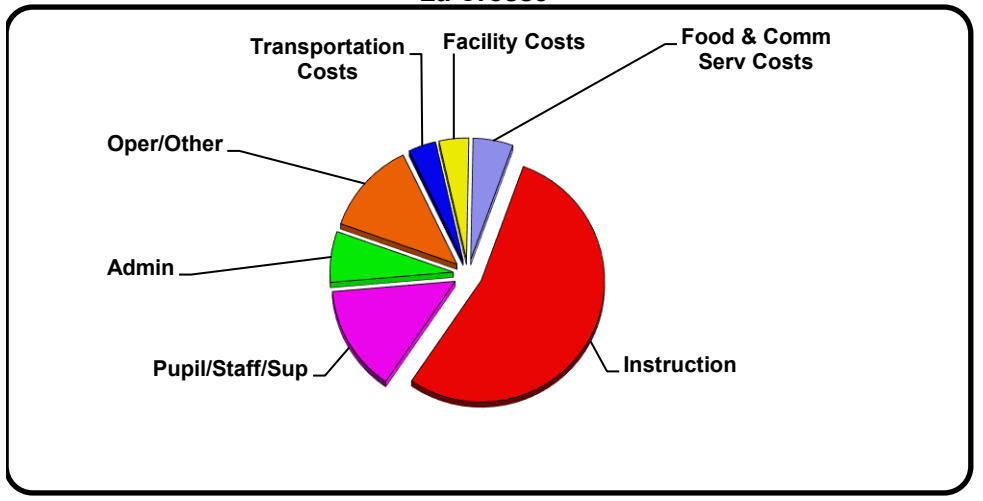
Membership 1,448	Total Cost	% of Total	Cost Per Memb
Instruction	$12,330,297	45.2%	$8,515
Pupil/Staff/Support	$2,437,650	8.9%	$1,683
Admin	$2,252,605	8.2%	$1,556
Oper/Other	$3,596,399	13.2%	$2,484
Transportation Costs	$790,597	2.9%	$546
Facility Costs	$3,319,233	12.2%	$2,292
Food & Comm Serv Costs	$2,578,578	9.4%	$1,781
TOTALS	$27,305,359	100.0%	$18,857

Wisconsin Dells



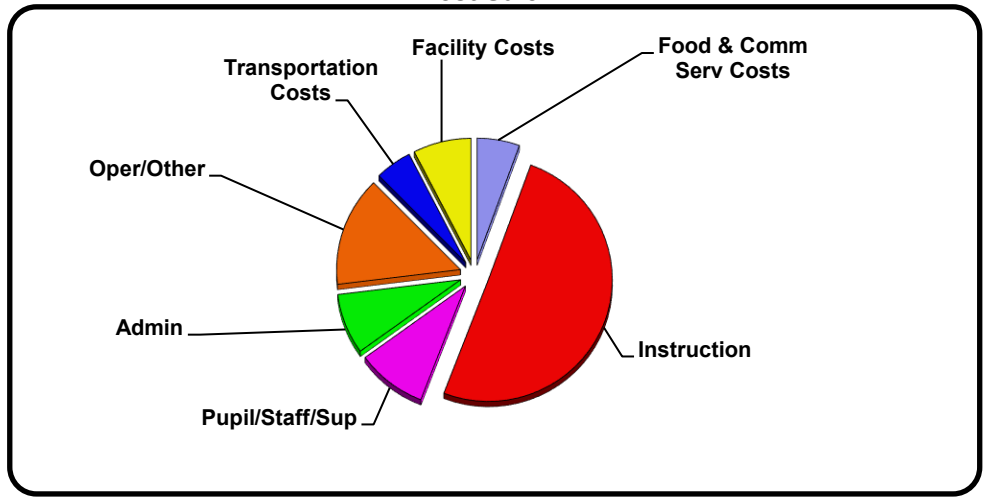
Membership 1,834	Total Cost	% of Total	Cost Per Memb
Instruction	$16,712,607	53.5%	$9,113
Pupil/Staff/Support	$2,650,058	8.5%	$1,445
Admin	$2,205,112	7.1%	$1,202
Oper/Other	$4,271,855	13.7%	$2,329
Transportation Costs	$1,598,280	5.1%	$871
Facility Costs	$2,104,744	6.7%	$1,148
Food & Comm Serv Costs	$1,696,226	5.4%	$925
TOTALS	$31,238,882	100.0%	$17,033

La Crosse

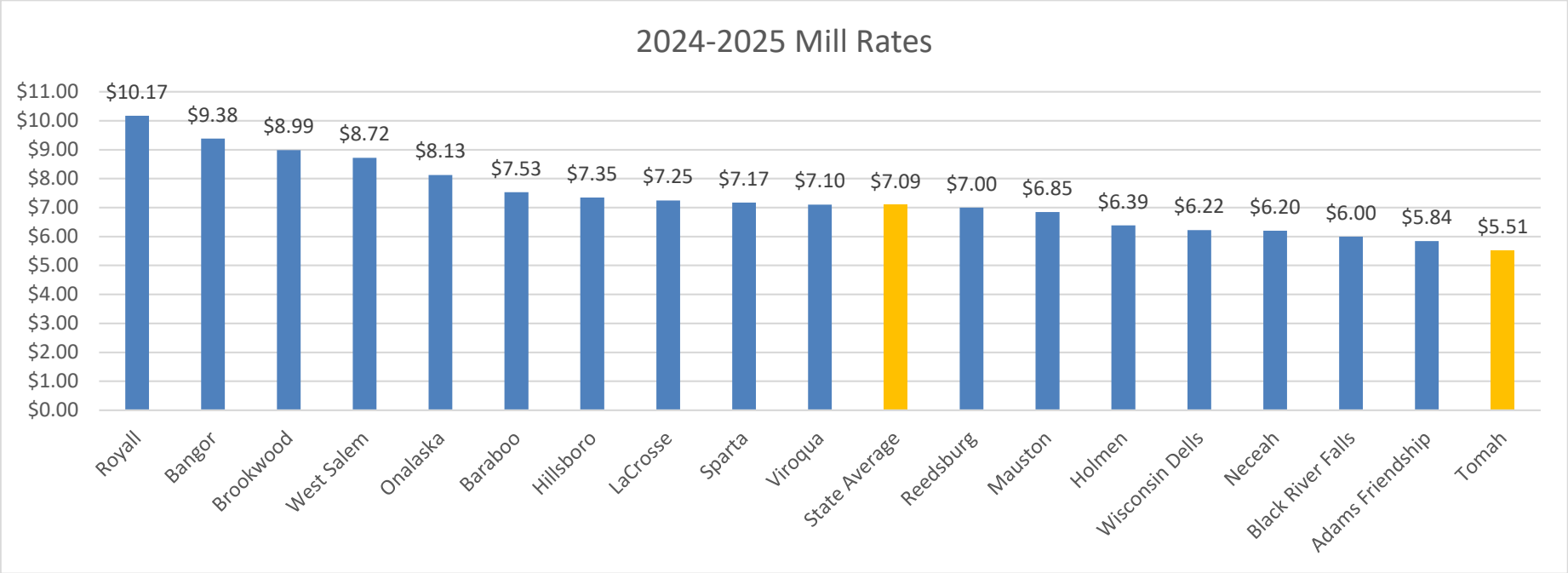


Membership 6,107	Total Cost	% of Total	Cost Per Memb
Instruction	$59,665,714	54.0%	$9,770
Pupil/Staff/Support	$15,589,759	14.1%	$2,553
Admin	$7,476,832	6.8%	$1,224
Oper/Other	$13,711,308	12.4%	$2,245
Transportation Costs	$3,978,839	3.6%	$652
Facility Costs	$4,301,428	3.9%	$704
Food & Comm Serv Costs	$5,807,142	5.3%	$951
TOTALS	$110,531,022	100.0%	$18,099

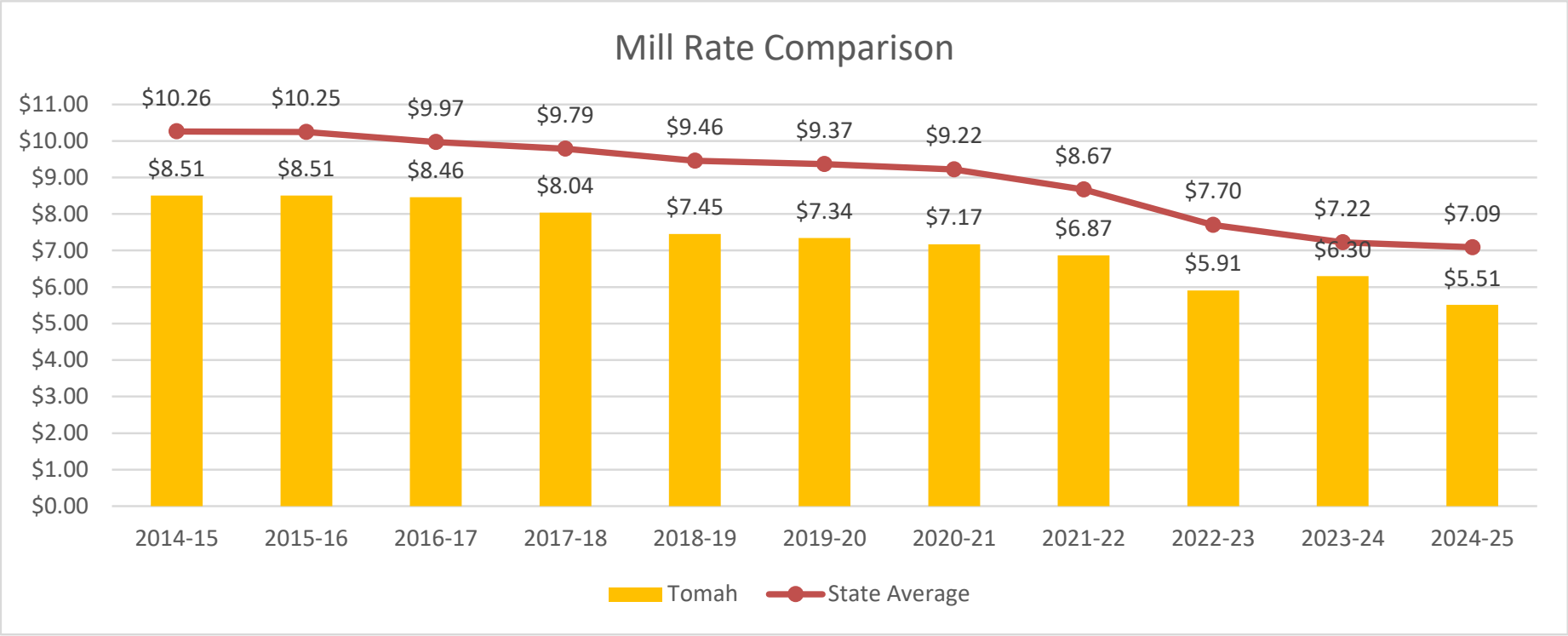
West Salem



Membership 1,796	Total Cost	% of Total	Cost Per Memb
Instruction	$15,776,232	50.3%	$8,784
Pupil/Staff/Support	$2,873,888	9.2%	$1,600
Admin	$2,521,603	8.0%	$1,404
Oper/Other	$4,567,577	14.6%	$2,543
Transportation Costs	$1,505,738	4.8%	$838
Facility Costs	$2,372,501	7.6%	$1,321
Food & Comm Serv Costs	$1,744,787	5.6%	$971
TOTALS	$31,362,325	100.0%	$17,462



Information for all Wisconsin School Districts can be found at https://dpi.wi.gov
Then in the search bar type in FY 2024-2025 Equalized Levy Rates (Mill Rates).


Mill Rate Comparison
$11.00
$10.00
$9.00
$8.00
$7.00
$6.00
$5.00
$4.00
$3.00
$2.00
$1.00
$0.00
$10.26
$10.25
$9.97
$9.79
$9.46
$9.37
$9.22
$8.67
$7.70
$7.22
$7.09
$8.51
$8.51
$8.46
$8.04
$7.45
$7.34
$7.17
$6.87
$5.91
$6.30
$5.51
2014-15
2015-16
2016-17
2017-18
2018-19
2019-20
2020-21
2021-22
2022-23
2023-24
2024-25
Tomah
State Average

Longitudinal Survey of Levies, Equalized Values, and Equalized Tax Rates*

Tomah Area

	Fall 1984	Fall 1985	Fall 1986	Fall 1987	Fall 1988	Fall 1989	Fall 1990	Fall 1991
Total Levy	$ 3,269,802	$ 3,612,909	$ 4,084,957	$ 4,194,872	$ 4,379,931	$ 5,036,495	$ 5,710,362	$ 6,201,905
Total Equalized Value	$ 342,627,998	$ 349,168,759	$ 330,380,570	$ 333,003,397	$ 341,425,984	$ 353,176,531	$ 377,494,755	$ 399,413,254
Equalized Rate	$ 9.54	$ 10.35	$ 12.36	$ 12.60	$ 12.83	$ 14.26	$ 15.13	$ 15.53
K-12 Average	$ 12.98	$ 14.35	$ 16.13	$ 15.38	$ 16.09	$ 16.62	$ 17.11	$ 17.51

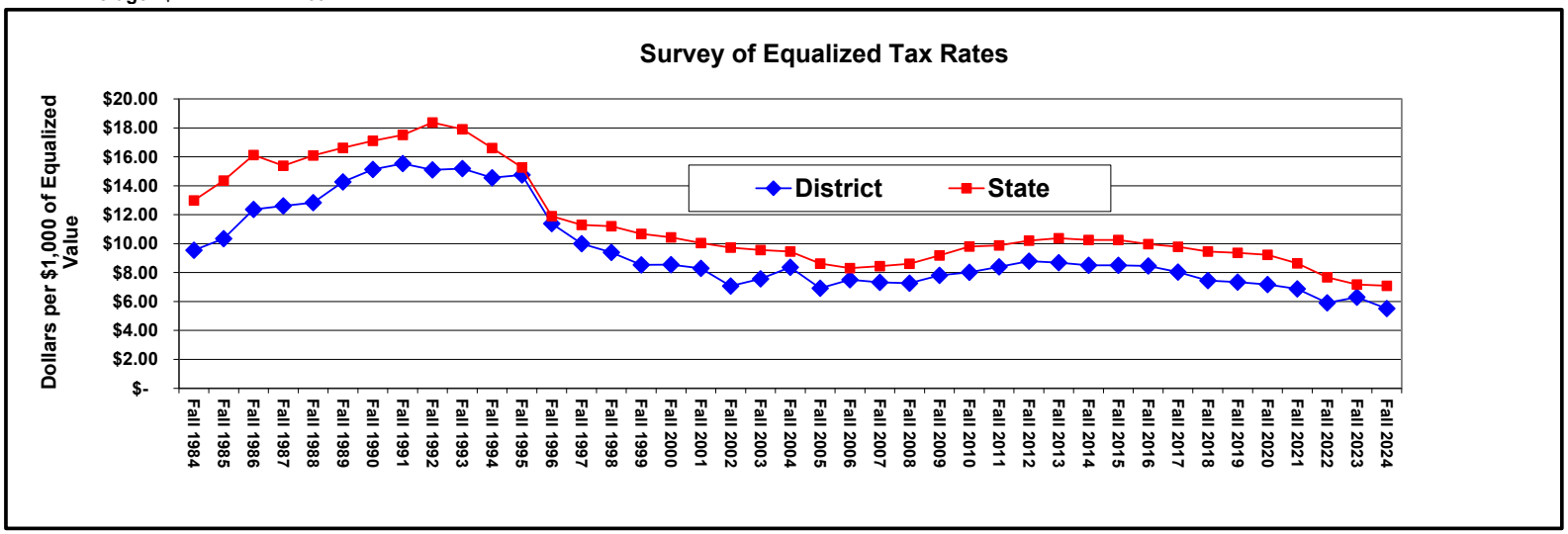
	Fall 1992	Fall 1993	Fall 1994	Fall 1995	Fall 1996	Fall 1997	Fall 1998	Fall 1999
Total Levy	$ 6,347,765	$ 6,847,991	$ 7,031,636	$ 7,605,090	$ 6,328,302	$ 5,841,246	$ 5,739,205	$ 5,611,893
Total Equalized Value	$ 420,332,083	$ 450,933,907	$ 483,306,385	$ 515,575,575	$ 556,257,685	$ 584,093,325	$ 610,875,333	$ 657,533,766
Equalized Rate	$ 15.10	$ 15.19	$ 14.55	$ 14.75	$ 11.38	$ 10.00	$ 9.40	$ 8.53
K-12 Average	$ 18.37	$ 17.91	$ 16.60	$ 15.26	$ 11.90	$ 11.30	$ 11.20	$ 10.68

	Fall 2000	Fall 2001	Fall 2002	Fall 2003	Fall 2004	Fall 2005	Fall 2006	Fall 2007
Total Levy	$ 6,031,523	$ 6,162,988	$ 5,565,403	$ 6,508,205	$ 7,501,397	$ 6,786,122	$ 8,097,745	$ 8,556,517
Total Equalized Value	$ 705,680,755	$ 743,372,262	$ 787,348,638	$ 859,381,998	$ 895,815,882	$ 980,563,794	$ 1,079,957,073	$ 1,167,521,160
Equalized Rate	$ 8.55	$ 8.29	$ 7.07	$ 7.57	$ 8.37	$ 6.92	$ 7.50	$ 7.33
K-12 Average	$ 10.43	$ 10.04	$ 9.73	$ 9.56	$ 9.46	$ 8.63	$ 8.31	$ 8.45

	Fall 2008	Fall 2009	Fall 2010	Fall 2011	Fall 2012	Fall 2013	Fall 2014	Fall 2015
Total Levy	$ 8,902,433	$ 10,146,863	$ 10,437,147	$ 11,082,235	$ 11,570,425	$ 12,350,255	$ 12,773,528	$ 13,160,215
Total Equalized Value	$ 1,226,105,362	$ 1,298,911,270	$ 1,301,962,442	$ 1,319,306,142	$ 1,315,873,061	$ 1,421,277,028	$ 1,501,856,865	$ 1,547,321,263
Equalized Rate	$ 7.26	$ 7.81	$ 8.02	$ 8.40	$ 8.79	$ 8.69	$ 8.51	$ 8.51
K-12 Average	$ 8.61	$ 9.18	$ 9.80	$ 9.88	$ 10.21	$ 10.37	$ 10.26	$ 10.25

	Fall 2016	Fall 2017	Fall 2018	Fall 2019	Fall 2020	Fall 2021	Fall 2022	Fall 2023
Total Levy	$ 13,410,849	$ 13,167,477	$ 12,543,578	$ 12,855,733	$ 12,983,396	$ 12,910,123	$ 12,264,364	$ 14,326,330
Total Equalized Value	$ 1,584,467,848	$ 1,637,194,601	$ 1,682,998,502	$ 1,751,074,164	$ 1,810,752,763	$ 1,878,409,083	$ 2,073,586,982	$ 2,272,666,058
Equalized Rate	$ 8.46	$ 8.04	$ 7.45	$ 7.34	$ 7.17	$ 6.87	$ 5.91	$ 6.30
K-12 Average	$ 9.97	$ 9.79	$ 9.46	$ 9.37	$ 9.22	$ 8.64	$ 7.68	$ 7.18

	Fall 2024	Fall 2025	Fall 2026	Fall 2027	Fall 2028	Fall 2029	Fall 2030	Fall 2031
Total Levy	$ 13,067,132							
Total Equalized Value	$ 2,370,643,112							
Equalized Rate	$ 5.51							
K-12 Average	$ 7.09							



CITIZEN'S GUIDE TO UNDERSTANDING THE 2025-2026 PROPOSED BUDGET FOR THE TOMAH AREA SCHOOL DISTRICT

The preceding pages showing undifferentiated curriculum, regular curriculum, vocational curriculum, etc. follows the Department of Public Instruction's recommended format.

Budget Assumptions and Unknowns

Salary and Fringe Assumptions

- **3.0% Total Compensation for All Staff**
- Step Movement Included for All Staff
- **4.5% Health Insurance Premium Increase**
- **No Dental Insurance Increase**
- **WRS Changes**
- **Retiree Insurance Savings**

Revenue Assumptions

- **Operational Referendum**
- **$325 Per Pupil Increase**
- **Increased Common School Library Funds**
- **Reduced Title One Funds**

Expense Assumptions

- **Increased Inflationary Costs**
- **Additional/Reduction in Staffing**
- **Title One Teacher Salary**
- **Building Budgets Stayed the Same**

Wisconsin State Budget Assumptions

- **State Surplus**
- **Many Asks for Funds**

Unknowns

- **Federal Government Changes**
- **Any Increases From the State of Wisconsin**
- Per Pupil Amount
- Special Education Reimbursement
- Low Revenue Ceiling Increase
- Categorical Aid Amount
  - **General Aid Estimate**
- July 1st
  - **Pupil Count**
- Third Friday in September
  - **Equalized Property Values**
- October 1st
  - **General Aid Certification**
- October 15th

DEPARTMENT OF PUBLIC INSTRUCTION
2025-26 REVENUE LIMIT WORKSHEET

DISTRICT: Tomah Area 5747

DATA AS OF 10/15/25 12:30 PM

Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 24-25 Revenue Limit

2024-25 General Aid Certification (24-25 Line 12A, src 621)	+	24,993,010
2024-25 Hi Pov Aid (24-25 Line 12B, Src 628)	+	0
2024-25 Computer Aid Received (24-25 Line 12C, Src 691)	+	29,883
2024-25 Aid for Exempt Personal Property (24-25 Line 12D, Src 691)	+	134,082
2024-25 Fnd 10 Levy Cert (24-25 Line 14A, Levy 10 Src 211)	+	13,067,132
2024-25 Fnd 38 Levy Cert (24-25 Line 14B, Levy 38 Src 211)	+	0
2024-25 Fnd 41 Levy Cert (24-25 Line 14C, Levy 41 Src 211)	+	0
2024-25 Aid Penalty for Over Levy (24-25 FINAL Rev Lim, June 2025)	-	0
2024-25 Total Levy for All Levied Non-Recurring Exemptions*	-	3,195,882
NET 2025-26 Base Revenue Built from 2024-25 Data (Line 1)	=	**35,028,225**

*For the Non-Recurring Exemptions Levy Amount, enter actual amount for which district levied; (7B Hold Harmless, Non-Recurring Referenda, Declining Enrollment, Energy Efficiency Exemption, Refunded/Rescinded Taxes, Prior Year Open Enrollment Pupils, Reduction for Ineligible Fund 80 Expends, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)

September & Summer FTE Membership Averages

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

Line 2: Base Avg:((22+.4ss)+(23+.4ss)+(24+.4ss)) / 3 = **3,093**

	2022	2023	2024
Summer FTE:	102	121	128
% (40,40,40)	41	48	51
Sept FTE:	3,033	3,071	3,036
New ICS - Independent Charter Schools FTE	0.0	0.0	0.0
Total FTE	3,074	3,119	3,087

Line 6: Curr Avg:((23+.4ss)+(24+.4ss)+(25+.4ss)) / 3 = **3,089**

	2023	2024	2025
Summer FTE:	121	128	135
% (40,40,40)	48	51	54
Sept FTE:	3,071	3,036	3,006
New ICS - Independent Charter Schools FTE	0.0	0.0	0.0
Total FTE	3,119	3,087	3,060

The Line 6 "Current Average" shown above is used for Revenue Limits. The average used for Per Pupil Aid does not include "New ICS - Independent Charter Schools FTE." The PPA average appears below after data is entered for 2025:

3,089

Line 10B: Declining Enrollment Exemption =	**46,600**
Average FTE Loss (Line 2 - Line 6, if > 0)	4
X 1.00 =	4
X (Line 5, Maximum 2025-26 Revenue per Memb) =	11,650.00
Non-Recurring Exemption Amount:	46,600

Fall 2025 Property Values

2025 TIF-Out Tax Apportionment Equalized Valuation	2,609,018,788

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

Worksheet is available at: http://dpi.wi.gov/sfs/limits/worksheets/revenue

2025-26 Revenue Limit Worksheet

1.	2025-26 Base Revenue (Funds 10, 38, 41)	(from left)	35,028,225
2.	Base Sept Membership Avg (2022+.4ss, 2023+.4ss, 2024+.4ss)/3	(from left)	3,093
3.	2025-26 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	11,325.00
4.	2025-26 Per Member Change (A+B)		325.00
	2025-26 Low Revenue Ceiling per s.121.905(1):	11,000.00	
A.	Allowed Per Member Change for 2025-26	325.00	
B.	Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0	0.00	
C.	Value of the CCDEB (2025-26 DPI Computed-CCDEB Dists only)	0.00	
5.	2025-26 Maximum Revenue Per Member (Ln 3 + Ln 4)		11,650.00
6.	Current Membership Avg (2023+.4ss, 2024+.4ss, 2025+.4ss)/3	(from left)	3,089
7.	2025-26 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	35,986,850
A.	Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)	35,986,850	
B.	Hold Harmless Non-Recurring Exemption	0	
8.	Total 2025-26 Recurring Exemptions (A+B+C+D+E)	(rounded)	98,725
A.	Prior Year Carryover	0	
B.	Transfer of Service	0	
C.	Transfer of Territory/Other Reorg (if negative, include sign)	0	
D.	Federal Impact Aid Loss (2023-24 to 2024-25)	98,725	
E.	Recurring Referenda to Exceed (If 2025-26 is first year)	0	
9.	2025-26 Limit with Recurring Exemptions (Ln 7 + Ln 8)		36,085,575
10.	Total 2025-26 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		3,607,137
A.	Non-Recurring Referenda to Exceed 2025-26 Limit	2,500,000	
B.	Declining Enrollment Exemption for 2025-26 (from left)	46,600	
C.	Energy Efficiency Net Exemption for 2025-26 (see pg 4 for details)	0	
D.	Adjustment for Refunded or Rescinded Taxes, 2025-26	194,532	
E.	Prior Year Open Enrollment (uncounted pupil[s])	24,319	
F.	Reduction for Ineligible Fund 80 Expenditures (**enter as negative**)	0	
G.	Other Adjustments (Fund 39 Bal Transfer, **enter as negative**)	0	
H.	WPCP and RPCP Private School Voucher Aid Deduction	703,665	
I.	SNSP Private School Voucher Aid Deduction	138,021	
11.	2025-26 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		39,692,712
12.	Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		25,611,383
A.	2025-26 **OCTOBER 15 CERTIFICATION OF GENERAL AID**	25,174,267	
B.	State Aid to High Poverty Districts ($0 per 2023 Act 19)	0	
C.	State Aid for Exempt Computers (Source 691)	29,883	
D.	State Aid for Exempt Personal Property (Source 691)	407,233	
	DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.		
13.	**Allowable Limited Revenue: (Line 11 - Line 12)** (10, 38, 41 Levies)		**14,081,329**
14.	**Total Limited Revenue To Be Used** (A+B+C)	**Not >line 13**	**14,081,329**
	Entries Required Below: Enter amnts needed by purpose and fund:		
A.	Gen Operations: Fnd 10 Src 211	14,081,329	(Proposed Fund 10)
B.	Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
C.	Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15.	**Total Revenue from Other Levies (A+B+C+D)**		0
A.	Referendum Approved Debt (Fund 39 Debt-Src 211)	0	
B.	Community Services (Fund 80 Src 211)	0	(to Budget Rpt)
C.	Prior Year Levy Chargeback for Uncollectible Taxes (Src 212)	0	(to Budget Rpt)
D.	Other Levy Revenue - Milwaukee & Kenosha Only	0	(to Budget Rpt)
16.	**Total Fall 2025 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)**		**14,081,329**
	Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00539717

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

WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
OCTOBER 15 CERTIFICATION OF 2025-26 GENERAL AID

USING 2024-25 AUDITOR AC DATA, 2024-25 AUDITED MEMBERSHIP

2024 TIFOUT SCHOOL AID VALUE (CERT MAY 2025) & 2016 COMPUTER VALUE (CERT MAY 2017)

Tomah Area 5747

GUARANTEES FOR OCTOBER 15 CERTIFICATION	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	2,176,722	6,530,166	3,265,083
TERTIARY (G11)	1,055,783	3,167,349	1,583,674

2025-26 OCTOBER 15 CERTIFICATION

	PART A: 2024-25 AUDITED MEMBERSHIP			**FTE**
A1	3RD FRI SEPT 2024 MEMBERSHIP* (include Challenge Academy)			3,035.00
A2	2ND FRI JAN 2025 MEMBERSHIP* (include Challenge Academy)			3,026.00
A3	TOTAL (A1 + A2)			6,061.00
A4	AVERAGE (A3/2) (ROUNDED)			3,031.00
A5	SUMMER 2024 FTE EQUIVALENT* (ROUNDED)			128.00
A6A	FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			0.73
A6B	PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)			0.00
A6C	STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 2015 & AFTER			55.00
A6D	STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS			6.00
A6E	INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS			0.00
A7	AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)			3,221
	* Ch 220 Resident Inter FTE counts only 75%.			
	PART B: 2024-25 GENERAL FUND DEDUCTIBLE RECEIPTS (AUDITOR AC REPORT)			
B1	TOTAL REVENUE & TRNSF IN	10R 000000 000	+	45,748,370.36
B2	PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	13,543,571.60
B3	GENERAL STATE AID	10R 000000 620	-	24,993,010.00
B4	IMPACT AID DISTS: NON-DED IMPACT AID	(DPI AMOUNT)	-	16,695.00
B5	REORG SETTLEMENT	10R 000000 850	-	0.00
B6	LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7	LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8	PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9	DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	7,195,093.76
	PART C: 2024-25 NET COST OF GENERAL FUND (AUDITOR AC REPORT)			
C1	TOTAL GF EXPENDITURES	10E 000000 000	+	45,748,370.36
C2	DEBT SRVC TRANSFER	10E 411000 838+839	-	0.00
C3	REORG SETTLEMENT	10E 491000 950	-	0.00
C4	REFUND PRIOR YEAR REV	10E 492000 972	-	194,532.06
C5	GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	45,553,838.30
C6	DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	7,195,093.76
C7	OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8	NET COST GENERAL FUND	(NOT LESS THAN 0)	=	38,358,744.54
	PART D: 2024-25 NET COST OF DEBT SERVICE FUNDS (AUDITOR AC REPORT)			
D1	TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	1,033.86
D2	TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3	PROPERTY TAXES	38R + 39R 210	-	0.00
D4	PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5	NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6	DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	1,033.86
D7	TOTAL EXPENDITURES	38E + 39E 000	+	0.00
D8	AIDABLE FUND 41 EXP	(DPI AMOUNT)	+	0.00
D9	REFINANCING	38E + 39E 282000	-	0.00
D10	OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11	NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	=	-1,033.86
	PART E: 2024-25 SHARED COST (AUDITOR AC REPORT)			
E1	NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	38,357,710.68
E2	TRANSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		-	0.00
E3	IMPACT AID DISTS: IMPACT AID NON-DEDUCTIBLE REMOVED		-	0.00
E4	TOTAL SHARED COST FOR EQUALIZATION AID		=	38,357,710.68

	PART E: 2024-25 SHARED COST - CONTINUED	E4 =	38,357,710.68
E6	PRIMARY COST CEILING PER MEMBER		1,000
E7	PRIMARY CEILING (A7 * E6)		3,221,000.00
E8	PRIMARY SHARED COST (LESSER OF E4 OR E7)		3,221,000.00
E9	SECONDARY COST CEILING PER MEMBER		12,678
E10	SECONDARY CEILING (A7 * E9)		40,835,838.00
E11	SECONDARY SHARED COST ((LESSER OF E4 OR E10) - E8)		35,136,710.68
E12	TERTIARY SHARED COST (GREATER OF (E4 - E8 - E11) OR 0)		0.00
	SHARED COST PER MEMBER =	$11,909	
	PART F: EQUALIZED PROPERTY VALUE		
F1	2024 TIFOUT VALUE (CERT MAY 25) + EXEMPT COMPUTER VALUE (CERT MAY 17)		2,374,021,812
	VALUE PER MEMBER =	737,045	
	PART G: 2025-26 EQUAL AID BY TIER - OCTOBER 15 CERTIFICATION		
G1	PRIMARY GUARANTEED VALUE PER MEMBER		1,930,000
G2	PRIMARY GUARANTEED VALUATION (A7 * G1)		6,216,530,000
G3	PRIMARY REQUIRED RATE (E8 / G2)		0.00051813
G4	PRIMARY NET GUARANTEED VALUE (G2 - F1)		3,842,508,188
G5	PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)		1,990,918.77
G6	SECONDARY GUARANTEED VALUE PER MEMB		2,176,722
G7	SECONDARY GUARANTEED VALUATION (A7 * G6)		7,011,221,562
G8	SECONDARY REQUIRED RATE (E11 / G7)		0.00501150
G9	SECONDARY NET GUARANTEED VALUE (G7 - F1)		4,637,199,750
G10	SECONDARY EQUALIZATION AID (G8 * G9)		23,239,326.55
G11	TERTIARY GUARANTEED VALUE PER MEMB		1,055,783
G12	TERTIARY GUARANTEED VALUATION (A7 * G11)		3,400,677,043
G13	TERTIARY REQUIRED RATE (E12 / G12)		0.00000000
G14	TERTIARY NET GUARANTEED VALUE (G12 - F1)		1,026,655,231
G15	TERTIARY EQUALIZATION AID (G13 * G14)		0.00
	PART H: 2025-26 EQUALIZATION AID - OCTOBER 15 CERTIFICATION		
H1	2025-26 EQUALIZATION AID - OCTOBER 15 CERT (G5+G10+G15) NOT< 0		25,230,245.32
H2	PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)		0.00
H2A	PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE		0.00
H4A	2024-25 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID		-55,978.00
H4B	2024-25 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)		0.00
H5	PRIOR YEAR (2024-25) DATA ERROR ADJ/OR FEE PENALTY		0.00
H6	2025-26 EQUALIZATION AID - OCTOBER 15 CERT (ROUND) (H1+H2+H2A+H4A+H4B+H5)		25,174,267.00
	***** PART I: 2025-26 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - OCTOBER 15 CERT*****		
I1	2025-26 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - OCTOBER 15 CERT		0.00
I2C	2024-25 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID		0.00
I3	2025-26 SPEC ADJ AID and/or CHAP 220 - OCTOBER 15 CERT (ROUND) (I1+I2C)		0.00
***I5**	**2025-26 OCTOBER 15 CERTIFICATION OF GENERAL AID (H6+I3)**		**25,174,267**

THE BREAKDOWN OF THE AID AMOUNT FOUND IN LINE I1 CAN BE FOUND IN THE "BREAKDOWN OF LINE 1" TAB IN THIS EXCEL WORKBOOK.
COLOR-CODING WILL ASSIST DISTRICTS IN IDENTIFYING WHICH AMOUNTS ON PAGE 2 WERE SUMMED TO ARRIVE AT THE NUMBERS APPEARING ON THIS PAGE.

Fall School District Certifiction of 2025 Values-Tax Apportionment

District Name	District Nmbr	County	Muni Code	Municipality	TIDIN	TIDOUT
Tomah Area	5747	Jackson	27 008	T. Bear Bluff	49,229,500	49,229,500
Tomah Area	5747	Jackson	27 028	T. Knapp	29,468,403	29,468,403
Tomah Area	5747	Juneau	29 006	T. Cutler	13,634,866	13,634,866
Tomah Area	5747	Juneau	29 016	T. Kingston	6,679,500	6,679,500
Tomah Area	5747	Juneau	29 030	T. Orange	28,337,993	28,337,993
Tomah Area	5747	Juneau	29 111	V. Camp Douglas	46,008,100	46,008,100
Tomah Area	5747	Monroe	41 286	C. Tomah	1,106,365,600	1,042,218,200
Tomah Area	5747	Monroe	41 002	T. Adrian	99,781,656	99,781,656
Tomah Area	5747	Monroe	41 006	T. Byron	175,126,200	175,126,200
Tomah Area	5747	Monroe	41 008	T. Clifton	34,347,623	34,347,623
Tomah Area	5747	Monroe	41 012	T. Grant	75,785,200	75,785,200
Tomah Area	5747	Monroe	41 014	T. Greenfield	157,420,500	157,420,500
Tomah Area	5747	Monroe	41 020	T. La Grange	258,354,500	258,354,500
Tomah Area	5747	Monroe	41 024	T. Lincoln	129,728,800	129,728,800
Tomah Area	5747	Monroe	41 030	T. Oakdale	148,495,037	148,495,037
Tomah Area	5747	Monroe	41 034	T. Ridgeville	11,783,577	11,783,577
Tomah Area	5747	Monroe	41 036	T. Scott	17,528,300	17,528,300
Tomah Area	5747	Monroe	41 042	T. Tomah	195,052,400	195,052,400
Tomah Area	5747	Monroe	41 048	T. Wilton	14,236,333	14,236,333
Tomah Area	5747	Monroe	41 165	V. Oakdale	37,431,600	37,431,600
Tomah Area	5747	Monroe	41 185	V. Warrens	114,692,500	27,005,600
Tomah Area	5747	Monroe	41 192	V. Wyeville	11,364,900	11,364,900
Tomah Area	**5747**			**Total:**	**2,760,853,088**	**2,609,018,788**

2024 TID-Out	2,370,643,112
Difference	238,375,676

Proposed 2025-2026 Budget As Required by DPI

BUDGET ADOPTION 2025 - 2026			
GENERAL FUND (FUND 10)	**Audited 2023 - 2024**	**Unaudited 2024 - 2025**	**Budget 2025 - 2026**
Beginning Fund Balance (Account 930 000)	8,362,007.29	8,361,696.58	8,361,696.58
TOTAL ENDING FUND BALANCE (ACCT. 930 000)	**8,361,696.58**	**8,361,696.58**	**8,361,696.58**
Local Sources			
210 Taxes	14,362,359.90	13,106,455.46	13,823,694.00
240 Payments for Services	25,248.72	31,069.33	15,000.00
260 Non-Capital Sales	36,548.10	37,443.82	23,500.00
270 School Activity Income	87,103.69	70,170.40	63,600.00
280 Interest on Investments	162,918.44	164,584.43	130,010.00
290 Other Revenue, Local Sources	24,178.94	22,841.48	8,800.00
Subtotal Local Sources	**14,698,357.79**	**13,432,564.92**	**14,064,604.00**
Other School Districts Within Wisconsin			
310 Transit of Aids	578.58	1,250.00	0.00
340 Payments for Services	831,043.03	863,811.55	838,861.00
Subtotal Other School Districts within Wisconsin	**831,621.61**	**865,061.55**	**838,861.00**
Intermediate Sources			
510 Transit of Aids	37,260.39	0.00	0.00
590 Other Intermediate Sources	13,019.08	19,982.96	0.00
Subtotal Intermediate Sources	**50,279.47**	**19,982.96**	**0.00**
State Sources			
610 State Aid -- Categorical	477,907.01	455,109.63	392,808.00
620 State Aid -- General	21,885,997.00	24,993,010.00	25,239,533.00
630 DPI Special Project Grants	170,965.16	170,423.84	97,000.00
660 Other State Revenue Through Local Units	9,999.69	7,759.22	7,500.00
690 Other Revenue	2,806,788.11	3,565,597.54	3,028,732.00
Subtotal State Sources	**25,351,656.97**	**29,191,900.23**	**28,765,573.00**
Federal Sources			
710 **Federal Aid - Categorical**	35,387.98	42,137.00	0.00
720 Impact Aid	256,374.00	157,649.00	125,000.00
730 DPI Special Project Grants	2,282,811.44	734,472.80	254,845.72
750 IASA Grants	$634,524.60	$613,301.03	$757,478.92
780 Other Federal Revenue Through State	74,859.74	123,163.83	0.00
790 Other Federal Revenue - Direct	0.00	47,572.61	73,196.20
Subtotal Federal Sources	**3,283,957.76**	**1,718,296.27**	**1,210,520.84**
Other Financing Sources			
860 Compensation, Fixed Assets	75,450.00	57,050.00	6,000.00
870 Long-Term Obligations	451,613.79	190,087.39	0.00
Subtotal Other Financing Sources	**527,063.79**	**247,137.39**	**6,000.00**
Other Revenues			
960 Adjustments	7,477.13	24,593.34	36,000.00
970 Refund of Disbursement	417,376.70	227,468.25	148,000.00
990 Miscellaneous	9,062.26	21,365.45	6,000.00
Subtotal Other Revenues	**433,916.09**	**273,427.04**	**190,000.00**
TOTAL REVENUES & OTHER FINANCING SOURCES	**45,176,853.48**	**45,748,370.36**	**45,075,558.84**
EXPENDITURES & OTHER FINANCING USES			
Instruction			
110 000 Undifferentiated Curriculum	8,434,597.74	8,845,299.31	9,198,111.06
120 000 Regular Curriculum	8,156,041.51	7,765,107.47	8,232,565.87
130 000 Vocational Curriculum	1,191,056.77	1,163,037.09	1,198,069.22
140 000 Physical Curriculum	897,123.44	895,774.36	922,037.18
160 000 Co-Curricular Activities	864,299.83	891,429.03	781,008.56
170 000 Other Special Needs	146,573.95	67,347.87	164,456.10
Subtotal Instruction	**19,689,693.24**	**19,627,995.13**	**20,496,247.99**
Support Sources			
210 000 Pupil Services	1,125,276.10	1,295,361.49	1,346,162.78
220 000 Instructional Staff Services	2,583,871.65	2,743,146.34	1,861,252.69
230 000 General Administration	421,271.00	480,151.20	511,562.11
240 000 School Building Administration	1,903,227.05	2,041,743.91	2,169,207.72
250 000 Business Administration	9,921,925.68	8,702,572.13	8,528,277.31
260 000 Central Services	121,392.08	132,446.98	115,000.00
270 000 Insurance & Judgments	418,791.35	407,699.22	411,411.00

280 000 Debt Services	76,981.55	179,230.44	193,571.12
290 000 Other Support Services	1,435,989.22	1,453,353.39	1,533,367.95
Subtotal Support Sources	**18,008,725.68**	**17,435,705.10**	**16,669,812.68**
Non-Program Transactions			
410 000 Inter-fund Transfers	5,159,145.50	5,779,233.89	5,120,117.84
430 000 Instructional Service Payments	2,285,998.38	2,661,961.62	2,753,880.33
490 000 Other Non-Program Transactions	33,601.39	243,474.62	35,500.00
Subtotal Non-Program Transactions	**7,478,745.27**	**8,684,670.13**	**7,909,498.17**
TOTAL EXPENDITURES & OTHER FINANCING USES	**45,177,164.19**	**45,748,370.36**	**45,075,558.84**
SPECIAL PROJECT FUNDS (FUNDS 21, 29)	**Audited 2023 - 2024**	**Unaudited 2024 - 2025**	**Budget 2025 - 2026**
900 000 Beginning Fund Balance	844,068.16	1,067,512.63	1,088,843.73
900 000 Ending Fund Balance	**1,067,512.63**	**1,088,843.73**	**1,088,843.73**
REVENUES & OTHER FINANCING SOURCES	**1,028,416.63**	**774,313.99**	**28,956.66**
100 000 Instruction	542,172.54	589,754.51	0.00
200 000 Support Services	229,375.64	96,167.39	28,956.66
400 000 Non-Program Transactions	33,423.98	67,060.99	0.00
TOTAL EXPENDTURES & OTHER FINANCING USES	804,972.16	752,982.89	28,956.66
SPECIAL EDUCATION FUND (FUND 27)	**Audited 2023 - 2024**	**Unaudited 2024 - 2025**	**Budget 2025 - 2026**
100 Transfers-in	4,504,229.20	5,112,561.42	5,069,151.00
Intermediate Sources			
510 Transit of Aids	1,513.49	5,912.18	1,500.00
Subtotal Intermediate Sources	**1,513.49**	**5,912.18**	**1,500.00**
State Sources			
610 State Aid -- Categorical	2,073,436.00	2,055,079.00	2,181,627.89
690 Other Revenue	31,452.82	33,166.60	29,000.00
Subtotal State Sources	**2,104,888.82**	**2,088,245.60**	**2,210,627.89**
Federal Sources			
730 DPI Special Project Grants	712,633.80	841,712.23	1,062,936.39
780 Other Federal Revenue Through State	223,433.61	202,978.06	250,000.00
Subtotal Federal Sources	**936,067.41**	**1,044,690.29**	**1,312,936.39**
TOTAL REVENUES & OTHER FINANCING SOURCES	**7,546,698.92**	**8,251,409.49**	**8,594,215.28**
EXPENDITURES & OTHER FINANCING USES			
Instruction			
150 000 Special Education Curriculum	5,765,703.88	5,796,817.65	6,424,208.81
170 000 Other Special Needs	10,735.55	11,081.75	11,624.04
Subtotal Instruction	**5,776,439.43**	**5,807,899.40**	**6,435,832.85**
Support Sources			
210 000 Pupil Services	697,537.18	1,021,498.36	945,804.63
220 000 Instructional Staff Services	324,857.01	403,691.95	414,822.31
250 000 Business Administration	269,540.81	197,888.21	192,831.97
260 000 Central Services	3,562.38	3,352.64	0.00
270 000 Insurance & Judgments	1,300.00	1,300.00	0.00
Subtotal Support Sources	**1,296,797.38**	**1,627,731.16**	**1,553,458.91**
Non-Program Transactions			
430 000 Instructional Service Payments	473,462.11	815,778.93	604,923.52
Subtotal Non-Program Transactions	**473,462.11**	**815,778.93**	**604,923.52**
TOTAL EXPENDTURES & OTHER FINANCING USES	**7,546,698.92**	**8,251,409.49**	**8,594,215.28**
DEBT SERVICE FUND (FUND 39)	**Audited 2023 - 2024**	**Unaudited 2024 - 2025**	**Budget 2025 - 2026**
900 000 Beginning Fund Balance	90,862.88	91,875.77	92,909.63
900 000 ENDING FUND BALANCES	**91,875.77**	**92,909.63**	**92,909.63**
CAPITAL PROJECTS FUND (FUND 46)	**Audited 2023 - 2024**	**Unaudited 2024 - 2025**	**Budget 2025 - 2026**
900 000 Beginning Fund Balance	4,453,270.65	5,117,484.82	6,018,916.66
900 000 Ending Fund Balance	**5,117,484.82**	**6,018,916.66**	**6,018,916.66**
TOTAL REVENUES & OTHER FINANCING SOURCES	**664,214.17**	**901,431.84**	**0.00**
FOOD SERVICE FUND (FUND 50)	**Audited 2023 - 2024**	**Unaudited 2024 - 2025**	**Budget 2025 - 2026**
900 000 Beginning Fund Balance	446,298.46	346,442.88	152,546.16
900 000 ENDING FUND BALANCE	**346,442.88**	**152,546.16**	**(0.00)**
TOTAL REVENUES & OTHER FINANCING SOURCES	**1,945,094.55**	**1,932,539.97**	**1,984,541.84**
200 000 Support Services	2,044,950.13	2,126,436.69	2,137,088.00
TOTAL EXPENDITURES & OTHER FINANCING USES	**2,044,950.13**	**2,126,436.69**	**2,137,088.00**

Summary Revenues and Expenses

Summary Revenues and Expenses	Audited 2023-2024	Unaudited 2024-2025	Beginning Budget 2025-2026
Total Fund 10 Revenues	$45,176,853	$45,748,370	$45,299,250
Total Fund 10 Expenses	$45,177,164	$45,748,370	$45,299,250
Difference	($311)	$0	$0
Total Fund 10 Revenues Less Grants	$42,146,246	$44,286,606	$44,244,025
Total Fund 10 Expenditures Less Grants	$42,146,557	$44,286,605	$44,244,025
Difference	($311)	$0	$0
Total Fund 10 Revenues - Grants	$3,030,607	$1,461,765	$1,055,225
Total Fund 10 Expenditures - Grants	$3,030,607	$1,461,765	$1,055,225
Difference	$0	$0	$0
Total Fund 27 Revenues	$7,546,697	$8,251,409	$8,594,215
Total Fund 27 Expenses	$7,546,697	$8,251,409	$8,594,215
Difference	$0	$0	$0
Total Fund 27 Revenues Less Grants	$6,834,063	$7,409,696	$7,531,279
Total Fund 27 Expenses Less Grants	$6,834,063	$7,409,696	$7,531,279
Difference	$0	$0	$0
Total Fund 27 Revenue Grants Only	$712,634	$841,712	$1,062,936
Total Fund 27 Expenses Grant Only	$712,634	$841,712	$1,062,936
Difference	$0	$0	$0

Revenues

General Fund				
FUND 10				
Account	**Description**	**Audited 2023-2024**	**Unaudited 2024-2025**	**Beginning Budget 2025-2026**
10-800-211-000000-000	Property Tax - Current Year Levy	$14,326,330.00	$13,067,132.00	$14,081,329.00
10-800-213-000000-000	Mobile Home Tax	$36,030	$39,323	$38,000
10-800-241-000000-000	General Tuition - Individual Paid	$142	$0	$0
10-800-249-000000-000	Transportation Fees	$25,107	$31,069	$15,000
10-400-262-000000-000	THS Supply Resale	$7,058	$5,539	$5,500
10-800-262-000000-000	Supply Resale	$13,160	$19,836	$10,000
10-300-263-000000-000	Educational Program Sales	$0	$1,950	$2,000
10-400-263-000000-000	Educational Program Sales	$8,461	$8,398	$6,000
10-800-264-000000-000	Non-Capital Surplus Property Sa	$7,870	$1,721	$0
10-100-271-000000-000	Elementary Co-Curricular Admiss	$3,094	$2,953	$2,000
10-300-271-000000-000	TMS Co-Curricular Admissions	$1,890	$2,104	$1,600
10-400-271-000000-000	THS Co-Curricular Admissions	$82,120	$65,113	$60,000
10-800-280-000000-000	Earnings on Investments	$162,896	$164,564	$130,000
10-800-281-000000-000	Interest on Investment - Short Te	$16	$15	$0
10-800-282-000000-000	Interest - Retirement Acct LGIP	$6	$6	$10
10-800-291-000000-000	Gifts	$5,118	$5,000	$0
10-100-292-000000-000	Student Fees	$643	$1,023	$0
10-400-292-000000-000	Student Fees	$0	$120	$0
10-800-292-000000-000	Student Fees	$135	$0	$0
10-800-293-000000-000	Rentals	$4,774	$2,811	$2,500
10-300-297-000000-000	Student Fines - Middle School	$66	$60	$100
10-400-297-000000-000	Student Fines - Senior High Scho	$1,271	$171	$1,200
10-800-297-000000-000	Student Fines - District-Wide	$12,172	$13,656	$5,000
	Source: 2??	**$14,698,358**	**$13,432,565**	**$14,360,239**
10-800-315-000000-000	State Aid Transit from School Dis	$579	$1,250	$0
10-800-343-000000-000	Charges for Co-Curricular Activit	$13,513	$16,270	$0
10-800-345-000000-000	General Tuition - Open Enrollme	$817,530	$847,542	$838,861
	Source: 3??	**$831,622**	**$865,062**	**$838,861**
10-800-515-000000-000	State Aid Transit from Intermedia	$36,936	$0	$0
10-800-517-000000-000	Federal Aid Transit from Interme	$324	$0	$0
10-800-590-000000-000	Other Payments from Other Inter	$13,019	$19,983	$0
	Source: 5??	**$50,279**	**$19,983**	**$0**
10-800-612-000000-000	Transportation Aid	$217,184	$191,369	$165,000
10-800-613-000000-000	Library Aid	$244,274	$263,441	$227,808
10-800-619-000000-000	Other Categorical Aid	$16,449	$300	$0
10-800-621-000000-000	Equalization Aid	$21,885,997	$24,993,010	$25,174,267
10-800-630-000000-000	Special Projects Grant	$69,202	$73,748	$0
10-800-630-000000-297	School Based Mental Health Ser	$101,763	$96,676	$97,000
10-800-660-000000-000	State Revenue through Local Un	$10,000	$7,759	$7,500
10-800-691-000000-000	Exempt Computer Aid	$163,965	$437,116	$437,116
10-800-695-000000-000	Per Pupil Aid	$2,295,006	$2,295,006	$2,292,038
10-800-696-000000-000	High Cost Transportation Aid	$231,609	$784,160	$250,000
10-800-699-000000-000	Other State Revenue	$116,208	$49,315	$42,900
	Source: 6??	**$25,351,657**	**$29,191,900**	**$28,693,629**
10-800-713-000000-000	Vocational Education Aid	$35,388	$42,137	$0
10-800-721-000000-000	Impact Aid Sec. 8003	$256,374	$157,649	$125,000
10-800-730-000000-000	Special Project Grants/Title IIA	$89,856	$89,441	$54,646
10-800-730-000000-165	ESSER III GRANT	$2,135,226	$508,000	$0
10-800-730-000000-168	ARPA - Homeless Children and Y	$6,125	$0	$0

Revenues Continued

10-800-730-000000-173	ARPA - Homeless Children and Y	$6,959	$0	$0
10-800-730-000000-381	Title IV-A	$44,645	$29,394	$50,200
10-800-730-000000-394	BSCA Stronger Connections Aid	$0	$107,637	$150,000
10-800-751-000000-000	Title I	$634,525	$613,301	$757,479
10-800-780-000000-000	Federal Aid thru State not DPI	$74,860	$123,164	$0
10-800-799-000000-000	Other Federal Revenue		$47,573	$73,196
	Source: 7??	**$3,283,958**	**$1,718,296**	**$1,210,521**
10-800-861-000000-000	Equipment and Vehicle Sales	$75,450	$57,050	$6,000
10-800-878-000000-000	Lease Proceeds	$451,614	$190,087	$0
	Source: 8??	**$527,064**	**$247,137**	**$6,000**
10-800-964-000000-000	Insurance	$7,477	$24,593	$36,000
10-800-971-000000-000	Aidable-	$417,377	$227,468	$148,000
10-800-990-000000-000	Other Misc Revenue	$9,062	$21,365	$6,000
	Source: 9??	**$433,916**	**$273,427**	**$190,000**
Total Fund 10		**$45,176,853**	**$45,748,370**	**$45,299,250**

Special Education Fund				
Fund 27				
Account	**Description**	**Audited 2023-2024**	**Unaudited 2024-2025**	**Beginning Budget 2025-2026**
27-800-110-411000-000	Transfer from Fund 10	$4,504,229	$5,112,561	$5,069,151
	Source: 1??	**$4,504,229**	**$5,112,561**	**$5,069,151**
27-800-516-000000-000	Spec Ed transit of aid from a CES	$1,513	$5,912	$1,500
	Source: 5??	**$1,513**	**$5,912**	**$1,500**
27-800-611-000000-000	Handicapped Aid Revenue-Distri	$2,073,436	$2,055,079	$2,181,628
27-800-697-000000-000	Aid for Special Education Transit	$31,453	$33,167	$29,000
	Source: 6??	**$2,104,889**	**$2,088,246**	**$2,210,628**
27-800-730-000000-341	Special Project Grants - IDEA	$696,511	$793,331	$1,051,216
27-800-730-000000-342	IDEA Discretionary Grant		$30,000	$0
27-800-730-000000-347	Special Project Grants - Prescho	$16,123	$18,381	$11,720
27-800-780-000000-000	Medicaid Revenue	$223,434	$202,978	$250,000
	Source: 7??	**$936,067**	**$1,044,690**	**$1,312,936**
Total Fund 27		**$7,546,697**	**$8,251,408**	**$8,594,215**

Native American Education Fund				
Fund 29				
Account	**Description**	**Audited 2023-2024**	**Unaudited 2024-2025**	**Beginning Budget 2025-2026**
29-800-791-000000-000	Direct Federal Aid	$29,646	$30,259	$28,957
	Source: 7??	**$29,646**	**$30,259**	**$28,957**
Total Fund 29		**$29,646**	**$30,259**	**$28,957**

Revenues Continued

Food Service Fund				
Fund 50				
Account	**Description**	**Audited 2023-2024**	**Unaudited 2024-2025**	**Beginning Budget 2025-2026**
Fund 50				
50-800-110-411000-000	Transfer from Fund 10	$1,242	$1,869	$50,967
	Source: 1??	**$1,242**	**$1,869**	**$50,967**
50-800-251-000000-000	Food Service Sales-Pupils	$340,559	$360,210	$372,000
50-800-251-000000-635	Breakfast Sales - Pupils	$42,973	$41,665	$43,500
50-800-252-000000-000	Food Service Sales - Adults	$6,311	$9,148	$10,000
50-800-252-000000-586	Adult Lunches - Summer Nutritio	$191	$143	$400
50-800-252-000000-635	Breakfast Sales - Adults	$163	$706	$0
50-800-259-000000-000	Other Food Service Sales	$224,696	$262,672	$250,000
50-800-280-000000-000	Earnings on Investments	$3,421	$18,727	$150
	Source: 2??	**$618,314**	**$693,271**	**$676,050**
50-800-617-000000-542	State Aid - Match NSL	$13,037	$14,283	$13,500
50-800-617-000000-543	State Aid - SSBA	$6,091	$7,322	$5,750
	Source: 6??	**$19,129**	**$21,605**	**$19,250**
50-800-714-000000-000	Donated Commodities-DPI Figur	$134,296	$137,907	$122,500
50-800-717-000000-174	Local Foods for Schools Progran	$2,012	$0	$0
50-800-717-000000-546	Breakfast Program - Fed Reimb	$222,515	$213,585	$219,000
50-800-717-000000-547	Food Service Aid - Lunch	$857,182	$773,937	$818,775
50-800-717-000000-586	Food Service Aid - SFS	$80,339	$80,639	$78,000
	Source: 7??	**$1,296,345**	**$1,206,068**	**$1,238,275**
50-800-971-000000-000	Refund of Prior Year Expense	$10,065	$9,726	$0
	Source: 9??	**$10,065**	**$9,726**	**$0**
TOTAL FUND 50	**Fund: 5??**	**$1,945,095**	**$1,932,540**	**$1,984,542**

	FUNDS			**Beginning Budget 2025-2026**
Overall Totals:	**Fund 10, 27, 29, 50**	**$ 54,698,291**	**$ 55,962,578**	**$ 55,906,964**

Salary Budget

Fund 10 SALARY BUDGET	Audited 2023-2024	Unaudited 2024-2025	Beginning Budget 2025-2026
General Fund-FUND 10			
District Wide Elementary	$594,649	$1,166,930	$1,199,486
Lemonweir	$1,803,687	$1,851,651	$1,846,923
Miller	$1,460,764	$1,473,482	$1,599,712
Oakdale	$461,472	$486,937	$545,897
Camp Douglas	$420,648	$429,063	$433,489
Wyeville	$738,301	$773,421	$806,713
Warrens	$804,811	$845,560	$871,537
LaGrange	$2,378,104	$2,523,643	$2,599,940
Tomah Area Montessori School	$457,216	$478,255	$492,623
4K Community	$177,764	$144,054	$147,351
Total Elementary	$9,297,414	$10,172,997	$10,543,672
Elementary	$9,297,414	$10,172,997	$10,543,672
Middle School	$3,786,060	$4,088,160	$4,200,250
High School	$5,432,974	$5,656,396	$5,956,158
Alternative School	$590,743	$630,247	$692,255
English Language Learner	$144,017	$63,637	$155,406
Administration	$860,140	$887,254	$924,787
Health	$14,636	$95,417	$94,259
Transportation	$1,820,131	$2,072,725	$1,993,596
Operation	$1,431,662	$1,698,894	$1,651,778
Maintenance	$508,771	$514,385	$607,294
District Reading	$119,554	$18,715	$47,947
District Wide Programs	$1,028,520	$1,128,827	$1,516,869
Summer School	$80,591	$96,004	$184,556
Curriculum	$351,681	$428,849	$317,520
Technology	$421,315	$468,549	$470,696
FUND 10 TOTAL	**$25,888,209**	**$28,021,056**	**$29,357,044**

Fund 27 SALARY BUDGET	Audited 2023-2024	Unaudited 2024-2025	Beginning Budget 2025-2026
Special Educaiton-FUND 27			
District Wide Elementary	$189,226	$124,143	$89,714
Lemonweir	$558,508	$475,906	$659,106
Miller	$435,126	$557,722	$499,873
Oakdale	$191,117	$203,482	$260,822
Camp Douglas	$30,105	$32,578	$70,928
Wyeville	$105,193	$112,267	$115,552
Warrens	$192,641	$210,704	$193,264
LaGrange	$1,074,260	$1,152,170	$1,162,881
Total Elementary Salary	$2,776,176	$2,868,972	$3,052,141
Middle School	$1,032,101	$945,054	$1,098,900
High School	$1,262,703	$1,270,227	$1,402,903
Transportation	$241,755	$156,835	$150,532
District Wide Aid Eligible	$1,257,470	$1,511,922	$1,750,282
District Wide Non Aid Eligible	$55,993	$48,148	$28,522
FUND 27 TOTAL	**$6,626,198**	**$6,801,159**	**$7,483,279**
FUND 10 TOTAL	$25,888,209	$28,021,056	$29,357,044
FUND 27 TOTAL	$6,626,198	$6,801,159	$7,483,279
GRAND TOTAL	**$32,514,407**	**$34,822,215**	**$36,840,323**

Non-Salary Budget

General Fund			
FUND 10			
Description	**Audited 2023-2024**	**Unaudited 2024-2025**	**Beginning Budget 2025-2026**
Lemonweir	$26,441	$22,976	$19,017
Miller	$33,166	$29,094	$17,800
Oakdale	$10,670	$4,998	$7,771
Camp Douglas	$28,958	$3,892	$4,575
Wyeville	$8,096	$9,703	$7,314
Warrens	$10,460	$14,659	$10,187
LaGrange	$51,708	$30,472	$28,589
Montessori School	$10,206	$7,072	$6,623
District Music/Art/PE	$27,435	$33,251	$23,775
Elementary Common School Li	$145,805	$125,698	$121,087
Elementary Total	**$352,945**	**$281,814**	**$246,738**
Middle School	$192,537	$83,213	$62,135
MS Common School Library	$34,551	$52,100	$43,577
Tomah High School (THS)	$266,708	$267,960	$147,577
THS Common Library	$34,805	$60,132	$55,841
Athletics	$227,698	$232,270	$201,993
District-Wide Common School I	$9,737	$23,286	$0
Alternative School	$54,266	$47,151	$51,513
English Language Learner	$1,252	$1,802	$5,700
Administration of the District	$762,113	$822,171	$835,281
Health	$2,730	$14,191	$15,000
Transportation	$1,507,805	$1,707,958	$967,239
Operation	$1,108,962	$1,135,698	$1,082,915
Construction	$1,308,168	$581,443	$1,303,487
Maintenance	$379,951	$329,708	$300,000
District Wide Programs	$7,694,558	$9,171,436	$8,235,573
District Wide AV	$237,081	$108,675	$103,431
Summer School	$4,535	$14,309	$7,000
Curriculum	$700,244	$120,133	$349,700
Technology	$1,164,160	$1,101,852	$792,910
Gifted & Talented	$1,305	$1,908	$3,350
Native American Education	$845	$2,707	$2,500
4K (Four Year Old Kindergarter	$66,313	$70,216	$72,521
Wellness	$755	$650	$1,000
FUND 10	**$16,114,025**	**$16,232,783**	**$14,886,981**

Special Education Fund			
FUND 27			
Description	**Audited 2023-2024**	**Unaudited 2024-2025**	**Beginning Budget 2025-2026**
Transportation	$26,511	$26,031	$33,000
District Wide Aid Eligible	$137,076	$537,053	$0
District Wide Non Aid Eligible	$44,280	$45,455	$15,000
FUND 27 TOTAL	**$207,867**	**$608,539**	**$48,000**
FUND 10 TOTAL	$16,114,025	$16,232,783	$14,886,981
FUND 27 TOTAL	$207,867	$608,539	$48,000
GRAND TOTAL	**$16,321,892**	**$16,841,322**	**$14,934,981**

Non-Salary Budget Continued

Alternative School			
Description	**Audited 2023-2024**	**Unaudited 2024-2025**	**Beginning Budget 2025-2026**
General Supplies Alternative Sc	$0	$0	$2,569
General Supplies - Library	$0	$194	$200
Library Books - Library	$15,694	$8,128	$7,303
Non-Capital Furniture	$0	$382	$0
Instrul Computer Software - Lib	$423	$1,082	$0
Personal Services - Alternative	$34,880	$32,500	$35,000
Emplee Travel - Alternative Sch	$47	$0	$0
Postage - Undiffierentiated	$334	$410	$0
General Supplies - Alternative S	$2,689	$4,454	$6,441
General Supplies - Library	$200		$0
	$54,266	**$47,151**	**$51,513**

English Language Learner			
Mileage ELL	$1,117	$1,486	$0
General Supplies - ELL	$135	$316	$5,700
	$1,252	**$1,802**	**$5,700**

Administration of the District			
Personal Services - Board Mem	$0	$2,359	$0
Personal Services - Election	$6,654	$21,192	$10,000
Personal Services - Legal Servi	$46,132	$87,991	$100,000
Personal Services - Audit	$12,295	$14,145	$28,000
Other Bd of Education - Bond &	$50	$0	$0
Other Bd of Education - WASB	$8,856	$9,843	$9,842
Personal Services - District Adr	$24,296	$13,804	$26,000
Personal Services - Direction of	$57,621	$63,505	$52,500
Equip Rental - Direction of Busi	$1,550	$1,564	$1,508
Emplee Travel - Board Member	$629	$3,103	$3,100
Emplee Travel - District Admini	$3,436	$1,843	$5,000
Emplee Travel - Direction of Bu	$5,339	$4,990	$5,000
Public Relations	$445	$0	$0
Advertising - Direction of Busin	$29,981	$42,245	$40,000
Communication - Postage	$11,154	$6,998	$10,000
General Supplies - Election	$100	$100	$200
General Supplies - Direction of	$4,551	$3,763	$5,000
General Supplies - Fiscal	$1,187	$1,497	$1,200
Furniture - Administration	$1,676	$2,292	$0
Periodicals Direction of Busines	$614	$459	$500
Lease Principal	$56,224	$58,660	$58,660
Operational Debt - Interest Sho	$66	$660	$15,000
Lease Interest	$3,796	$1,359	$1,360
District Liability Insurance	$42,843	$16,206	$30,919
District Property Insurance	$87,885	$106,215	$95,258
Workers Compensation	$288,063	$285,234	$285,234
Unemployment Compensation	$0	$44	$0
Dues & Fees - Direction of Busi	$33,067	$23,157	$23,000
Refund Payment	$33,601	$48,943	$28,000
	$762,113	**$822,171**	**$835,281**

Non-Salary Budget Continued

Description	Audited 2023-2024	Unaudited 2024-2025	Beginning Budget 2025-2026
Health			
Emplee Travel - Health	$2,276	$1,800	$1,500
Communications - Postage Hea	$0	$674	$750
General Supplies Health	$454	$81	$0
Medical Supplies - Health	$0	$11,636	$12,750
	$2,730	**$14,191**	**$15,000**
Transportation			
Personal Service-Direction of P	$14,954	$21,109	$13,500
Vehicle Repairs and Maintenan	$55,751	$43,260	$37,600
Vehicle Leases	$451,614	$0	$0
Parent Contract	$19,131	$11,565	$10,000
Emplee Travel - Direction Pupil	$1,644	$2,251	$2,350
Petroleum Regular (Home to S	$304,842	$285,584	$325,000
Communication - Regular-Hom	$364	$317	$315
General Supplies-Vehicle Maint	$186,636	$181,469	$179,000
Non-Capital Equip-Vehicle Mair	$5,330	$120	$550
Capital Equip - Group Deprecia	$0	$31,303	$0
Equipment/Vehicles Maint Indiv	$376,575	$942,616	$216,650
Lease Principal - Vehicles	$11,437	$71,784	$80,460
Lease Interest - Vehicles	$5,460	$46,767	$38,091
Liability Insurance - Transporta	$70,222	$68,100	$61,873
Dues & Fees-Direction of Pupil	$3,846	$1,714	$1,850
	$1,507,805	**$1,707,958**	**$967,239**
Operation			
Non-Technology Repairs & Mai	$53,628	$69,547	$40,000
Vehicle and Equipment Rental	$5,558	$24,537	$11,472
Cleaning Services - Sites	$100,359	$112,410	$75,000
Gas for Heat - Lemonweir	$8,553	$7,788	$19,746
Gas for Heat - Miller	$8,472	$10,027	$20,758
Gas for Heat - Oakdale	$3,243	$4,141	$11,094
Gas for Heat - Camp	$3,523	$4,586	$6,294
Gas for Heat - LaGrange	$7,628	$10,268	$22,439
Gas for Heat - Wyeville	$4,522	$5,956	$15,205
Gas for Heat - Warrens	$5,659	$7,179	$16,372
Gas for Heat - RKLC	$4,440	$5,915	$10,234
Gas for Heat - TAMS	$1,541	$2,067	$3,774
Gas for Heat - Middle School	$21,060	$27,554	$46,937
Gas for Heat - High School	$30,313	$36,507	$65,695
Gas for Heat - Bldgs	$4,922	$6,744	$14,452
Oil for Heat	$1,902	$0	$0
Electricity Other Than Heat - Le	$20,109	$19,293	$24,583
Electricity Other Than Heat - Mi	$15,794	$14,541	$20,076
Electricity Other Than Heat - O	$6,424	$6,570	$9,443
Electricity Other Than Heat - C	$8,638	$8,053	$8,200
Electricity Other Than Heat - La	$29,780	$29,304	$32,395
Electricity Other Than Heat - W	$10,599	$9,313	$12,781
Electricity Other Than Heat - W	$13,931	$12,976	$17,527
Electricity Other Than Heat - R	$9,665	$9,256	$10,316
Electricity Other Than Heat - T	$4,901	$4,487	$4,500
Electricity Other Than Heat - Mi	$64,472	$68,518	$85,075
Electricity Other Than Heat - Hi	$131,858	$128,249	$143,110
Electricity Other than Heat - Blc	$30,454	$33,819	$35,500

Non-Salary Budget Continued

Description	Audited 2023-2024	Unaudited 2024-2025	Beginning Budget 2025-2026
Operation Continued			
Water - Lemonweir	$2,343	$2,292	$5,420
Water - Miller	$2,778	$2,631	$4,673
Water - Oakdale	$983	$1,037	$1,000
Water - Camp	$916	$783	$1,379
Water - LaGrange	$3,272	$3,242	$6,816
Water - Wyeville	$0	$0	$0
Water - Warrens	$2,207	$2,171	$2,713
Water - RKLC	$812	$853	$1,146
Water - TAMS	$651	$736	$750
Water - Middle School	$4,638	$4,525	$5,500
Water - High School	$9,499	$9,343	$10,047
Water - Bldgs	$19,170	$10,800	$12,400
Sewer - Lemonweir	$3,623	$3,421	$7,766
Sewer - Miller	$4,492	$4,092	$6,516
Sewer - Oakdale	$2,218	$2,406	$2,275
Sewer - Camp	$1,886	$2,342	$1,400
Sewer - LaGrange	$5,522	$5,324	$7,912
Sewer - Wyeville	$5,280	$5,280	$5,500
Sewer - Warrens	$10,974	$10,883	$11,000
Sewer - RKLC	$917	$969	$1,001
Sewer - TAMS	$851	$906	$1,824
Sewer - Middle School	$8,085	$7,639	$13,854
Sewer - High School	$15,629	$14,871	$15,495
Sewerage - Bldgs	$3,857	$4,138	$4,000
Emplee Travel - Operation	$752	$757	$750
Communication - Telephone	$24,153	$26,262	$25,000
CESA payment	$13,440	$0	$0
General Supplies - Sites	$58,092	$63,017	$30,000
General Supplies - Buildings	$195,404	$178,936	$96,300
Non-Capital Equip - Operation	$0	$61,600	$7,500
Equipment Components - Oper	$30,120	$24,561	$10,000
Equip/Depreciated	$64,179	$0	$0
Dues & Fees - Operations	$275	$275	$0
	$1,108,962	**$1,135,698**	**$1,082,915**
Construction			
Construction Services	$1,289,045.91	$576,442.50	$1,303,487
Site Purchase - Construction	$0	$5,000	$0
Site Components-Remodeling -	$19,122	$0	$0
	$1,308,168	**$581,443**	**$1,303,487**
Maintenance			
Property Services - Bldg	$120,153	$110,964	$94,000
HVAC Maintenance Contract DO N	$35,048	$0	$0
Property Services - Bldg - Electrica	$60,989	$46,790	$30,000
Property Services HVAC	$73,517	$82,957	$65,000
Vehicle and Equip Rental	$0	$361	$1,000
Emplee Travel - Direction of Mainte	$0	$0	$500
CESA payment	$125	$0	$0
General Supplies - Bldgs	$55,964	$56,125	$45,000
General Supplies - HVAC	$0	$9,921	$27,000
General Supplies - Plumbing	$20,861	$14,984	$13,000
General Supplies - Electrical	$10,043	$7,223	$24,000
Non-Capital Equip - Other Equipme	$1,618	$0	$0
Dues & Fees Maintenance	$1,635	$275	$500
	$379,951	**$329,708**	**$300,000**

Non-Salary Budget Continued

Description	Audited 2023-2024	Unaudited 2024-2025	Beginning Budget 2025-2026
District Wide Programs			
Personal Services - Fitness Cei	$3,188	$1,662	$4,000
Personal Service - Instructional	$51,331	$120,373	$18,000
Purchased Service - School Se	$67,556	$67,210	$78,500
PS - District Wide	$24,900	$36,242	$32,000
Equip Rental - District Wide	$36,241	$227,207	$40,000
Elementary Sub Mileage	$232	$667	$0
Emplee Travel-Instructional Sta	$822	$7,026	$6,500
Open Enrollment Tuition Waive	$296,458	$413,940	$424,434
General Tuition - Open Enrollm	$1,335,976	$1,421,294	$1,446,346
CESA Payment - Instructional S	$4,220	$5,455	$10,000
CESA Services	$5,250	$22,220	$0
Pymt to CESA - District Wide P	$77,393	$92,149	$76,739
General Tuition UW Systems/C	$14,101	$9,949	$37,000
Private School Vouchers	$532,069	$680,429	$841,686
General Tuition - Payment to W	$30,002	$44,120	$35,000
General Supplies - SEL Coordi	$0	$776	$0
Supplies - Fitness Center	$0	$0	$750
General Supplies - District Wide	$24,657	$19,783	$22,000
Paper - District Wide	$31,018	$27,167	$35,000
Transfer to Special Education F	$4,504,229	$5,112,561	$5,069,151
Transfer to Fund 46	$653,675	$664,803	$0
Transfer to Fund 50	$1,242	$1,869	$50,967
General Aid Payment Adjustme	$0	$194,532	$7,500
	$7,694,558	**$9,171,436**	**$8,235,573**
District Wide AV			
Maintenance-Instructional Equi	$4,281	$2,160	$53,436
Maintenance-Other Equipment	$2,885	$14,220	$15,874
General Supplies - AV	$6,134	$8,497	$8,184
Non-Capital Equip - AV	$223,781	$83,798	$25,937
	$237,081	**$108,675**	**$103,431**
Curriculum			
Personal Services-Curriculum D	$0	$0	$1,200
Emplee Travel-Direction of Imp	$2,753	$1,977	$3,500
Educational Services	$54,859	$49,221	$100,000
General Supplies - English Lan	$94	$374	$2,000
General Supplies - Mathematics	$0	$6,588	$2,000
General Supplies - Science	$0	$0	$2,000
General Supplies - Curriculum	$2,108	$6,393	$5,000
Textbooks-Regular Curriculum	$639,916	$48,612	$225,000
Textbooks Replacement	$0	$6,453	$8,000
Dues Fees - Curriculum	$515	$515	$1,000
	$700,244	**$120,133**	**$349,700**
Technology			
Tech Related Repairs - Instruct	$4,976	$5,327	$12,000
Tech Related Repairs - Admins	$0	$7,305	$15,000
Emplee Travel - Technology Ac	$3,831	$3,535	$5,000
Communications - Network Phc	$122,635	$99,346	$90,000
Technology and Software Servi	$163	$306	$0
General Supplies - Computer T	$118	$123	$0
Non-Capital Objects - Admin Te	$0	$669	$0
Technology Hardware - Instruct	$577,148	$609,923	$378,500
Technology Hardware - Admini	$219,440	$67,339	$30,280
Technology Software - Instructi	$15,632	$46,194	$45,000
Technology Software - Adminis	$219,693	$261,783	$217,130
	$1,164,160	**$1,101,852**	**$792,910**

Non-Salary Budget Continued

Description	Audited 2023-2024	Unaudited 2024-2025	Beginning Budget 2025-2026
Talented & Gifted			
General Supplies - Gifted & Tal	$1,305	$1,908	$3,350
	$1,305	**$1,908**	**$3,350**

Wellness			
General Supplies - Wellness	$755	$650	$1,000
	$755	**$650**	**$1,000**

4 Year Old Kindergarten			
Personal Services - 4K	$64,466	$68,691	$70,521
Emplee Travel - 4K	$1,365	$1,037	$1,500
Postage - 4K	$5	$0	$0
Supplies - 4K	$478	$488	$500
	$66,313	**$70,216**	**$72,521**

Native American Education			
Personal Services - Native Ame	$0	$425	$0
Emplee Travel - Native America	$845	$2,065	$1,500
Native American Supplies	$0	$218	$1,000
	$845	**$2,707**	**$2,500**

Summmer School			
Supplies - Lemonweir Intercess	$2,300	$3,703	$0
Supplies - Summer Enrichment	$2,165	$10,527	$6,000
Supplies - Summer Remedial	$71	$80	$1,000
	$4,535	**$14,309**	**$7,000**

Salary and Non-Salary

	Audited 2023-2024	Unaudited 2024-2025	Beginning Budget 2025-2026
General Fund			
FUND 10			
District Wide Elementary	$594,649	$1,166,930	$1,199,486
Lemonweir	$1,830,128	$1,874,627	$1,865,940
Miller	$1,493,930	$1,502,576	$1,617,512
Oakdale	$472,141	$491,935	$553,668
Camp Douglas	$449,606	$432,956	$438,064
Wyeville	$746,397	$783,124	$814,027
Warrens	$815,271	$860,220	$881,724
LaGrange	$2,429,811	$2,554,115	$2,628,529
Montessori School	$467,422	$485,327	$499,246
District Music/Art/PE	$27,435	$33,251	$23,775
Common School Library Fund	$145,805	$125,698	$121,087
TOTAL ELEMENTARY	$9,472,596	$10,310,757	$10,643,059
Middle School	$4,013,149	$4,223,474	$4,305,962
Senior High School	$5,744,223	$6,007,775	$6,159,576
Alternative School	$645,009	$677,398	$743,768
Athletics	$227,698	$232,270	$201,993
English Language Learner	$145,269	$65,440	$161,106
Administration	$1,622,253	$1,709,425	$1,760,068
Health	$17,366	$109,608	$109,259
Transportation	$3,327,936	$3,780,684	$2,960,835
Operation	$2,540,624	$2,834,592	$2,734,693
Construction	$1,308,168	$581,443	$1,303,487
Maintenance	$888,723	$844,092	$907,294
District Wide Reading	$119,554	$18,715	$47,947
District Wide Programs	$8,723,078	$10,300,264	$9,752,443
District Wide AV	$237,081	$108,675	$103,431
Summer School/Intersession	$85,126	$110,313	$191,556
Curriculum	$1,051,925	$548,982	$667,220
Technology	$1,585,475	$1,570,400	$1,263,606
Gifted & Talented	$1,305	$1,908	$3,350
Native American Education	$845	$2,707	$2,500
4K (Four Year Old Kindergarten)	$244,077	$214,269	$219,872
Wellness	$755	$650	$1,000
FUND 10 TOTAL	**$42,002,234**	**$44,253,839**	**$44,244,025**

Special Education Fund			
FUND 27			
District Wide Elementary	$189,226	$124,143	$89,714
Lemonweir	$558,508	$475,906	$659,106
Miller	$435,126	$557,722	$499,873
Oakdale	$191,117	$203,482	$260,822
Camp Douglas	$30,105	$32,578	$70,928
Wyeville	$105,193	$112,267	$115,552
Warrens	$192,641	$210,704	$193,264
LaGrange	$1,074,260	$1,152,170	$1,162,881
Elementary Salary & Non-Salary	$2,776,176	$2,868,972	$3,052,141
Middle School	$1,032,101	$945,054	$1,098,900
High School	$1,262,703	$1,270,227	$1,402,903
Transportation	$268,266	$182,866	$183,532
District Wide	$1,394,546	$2,048,975	$1,750,282
District Wide Non Aid Eligible	$100,273	$93,603	$43,522
FUND 27 TOTAL	**$6,834,065**	**$7,409,697**	**$7,531,279**

Grants

GRANTS - NON-SALARY BUDGET	Audited 2023-2024	Unaudited 2024-2025	Beginning Budget 2025-2026
Title 1 - Fund 10 (141)	$11,523	$65,848	$24,600
ESSER III - Fund 10 (165)	$1,376,971	$508,000	$0
Title II-A - Fund 10 (365)	$63,686	$64,831	$30,000
Title IV - Fund 10 (381)	$44,645	$29,394	$50,200
Homeless Fund 10 (173)	$6,959	$0	$0
CESA Mini Grant -(711)	$33,272	$0	$0
CESA Mini Grant -(712)	$46,295	$0	$0
Youth Apprenticeship (713)	$224	$192	$42,900
Title III (391)	$324	$0	$0
WI Fast Forward - (716)	$13,333	$0	$0
Educator Effectiveness (583)	$20,400	$21,289	$0
ARPA - Homeless - Part 1 (168)	$2,874	$0	$0
Get Kids Ahead (721)	$33,607	$16,317	$0
Stronger Connections Grant (394)	$0	$107,637	$150,000
Vocational Education Aid - Fund 10 (400)	$35,388	$42,137	$0
PL 94-142 - Fund 27	$475,521	$544,365	$805,496
PL 99-457 - Fund 27	$7,549	$10,483	$3,600
IDEA Implementation Zone (342)	$0	$30,000	$0
American Indian Language (587)	$579	$1,250	$0
IESSAA Indian Education Grant - Fund 29	$29,646	$30,259	$28,957
	$2,202,796	**$1,472,002**	**$1,135,753**

GRANTS - SALARY BUDGET	Audited 2023-2024	Unaudited 2024-2025	Beginning Budget 2025-2026
Title 1 - Fund 10 (141)	$623,002	$547,453	$732,879
ESSER III - Fund 10 (165)	$758,255	$0	$0
Title II-A - Fund 10 (365)	$26,170	$24,610	$24,646
CESA Mini Grant -(711)	$3,664	$0	$0
Youth Apprenticeship (713)	$56,356	$49,123	$0
ARPA - Homeless - Part 1 (168)	$3,251	$0	$0
Get Kids Ahead (721)	$14,152	$16,449	$0
PL 94-142 - Fund 27	$220,990	$248,966	$245,720
PL 99-457 - Fund 27	$8,574	$7,898	$8,120
Indian Education Grant - Fund 29	$29,646	$30,259	$28,957
	$1,744,059	**$924,759**	**$1,040,322**

GRANTS - TOTAL SAL/NON-SALARY	Audited 2023-2024	Unaudited 2024-2025	Beginning Budget 2025-2026
Title 1 - Fund 10	$634,525	$613,301	$757,479
ESSER III - Fund 10 (165)	$2,135,226	$508,000	$0
Title II-A - Fund 10 (365)	$89,856	$89,441	$54,646
Title IV - Fund 10 (381)	$44,645	$29,394	$50,200
Homeless Fund 10 (173)	$6,959	$0	$0
CESA Mini Grant -(711)	$36,936	$0	$0
CESA Mini Grant -(712)	$46,295	$0	$0
Youth Apprenticeship (713)	$56,580	$49,315	$42,900
Title III (391)	$324	$0	$0
WI Fast Forward - (716)	$13,333	$0	$0
Educator Effectiveness (583)	$20,400	$21,289	$0
ARPA - Homeless - Part 1 (168)	$6,125	$0	$0
Get Kids Ahead (721) - Fund 10	$47,759	$32,766	$0
Stronger Connections Grant (394)	$0	$107,637	$150,000
Vocational Education Aid - Fund 10	$35,388	$42,137	$0
PL 94-142 - Fund 27	$696,511	$793,331	$1,051,216
PL 99-457 - Fund 27	$16,123	$18,381	$11,720
IDEA Implementation Zone (342)	$0	$30,000	$0
American Indian Language (587)	$579	$1,250	$0
Indian Education Grant - Fund 29	$59,292	$60,518	$57,913
	$3,946,856	**$2,396,761**	**$2,176,074**

Grand Totals

	Audited 2023-2024	Unaudited 2024-2025	Beginning Budget 2025-2026
FUND 10-General Fund			
District Wide Elementary	$594,649	$1,166,930	$1,199,486
Lemonweir	$1,830,128	$1,874,627	$1,865,940
Miller	$1,493,930	$1,502,576	$1,617,512
Oakdale	$472,141	$491,935	$553,668
Camp Douglas	$449,606	$432,956	$438,064
Wyeville	$746,397	$783,124	$814,027
Warrens	$815,271	$860,220	$881,724
LaGrange	$2,429,811	$2,554,115	$2,628,529
Montessori School	$467,422	$485,327	$499,246
District Music/Art/PE	$27,435	$33,251	$23,775
Common School Library Fund	$145,805	$125,698	$121,087
TOTAL ELEMENTARY	$9,472,596	$10,310,757	$10,643,059
Middle School	$4,013,149	$4,223,474	$4,305,962
Senior High School	$5,744,223	$6,007,775	$6,159,576
Alternative School	$645,009	$677,398	$743,768
Athletics	$227,698	$232,270	$201,993
English Language Learner	$145,269	$65,440	$161,106
Administration	$1,622,253	$1,709,425	$1,760,068
Health	$17,366	$109,608	$109,259
Transportation	$3,327,936	$3,780,684	$2,960,835
Operation	$2,540,624	$2,834,592	$2,734,693
Construction	$1,308,168	$581,443	$1,303,487
Maintenance	$888,723	$844,092	$907,294
District Wide Reading	$119,554	$18,715	$47,947
District Wide Programs	$8,723,078	$10,300,264	$9,752,443
District Wide AV	$237,081	$108,675	$103,431
Summer School/Intersession	$85,126	$110,313	$191,556
Curriculum	$1,051,925	$548,982	$667,220
Technology	$1,585,475	$1,570,400	$1,263,606
Gifted & Talented	$1,305	$1,908	$3,350
Native American Education	$845	$2,707	$2,500
4K (Four Year Old Kindergarten)	$244,077	$214,269	$219,872
Wellness	$755	$650	$1,000
Fund 10 Grant Total	$3,174,930	$1,494,531	$1,055,225
FUND 10 TOTAL	**$45,177,164**	**$45,748,370**	**$45,299,250**
FUND 27-Special Education			
District Wide Elementary	$189,226	$124,143	$89,714
Lemonweir	$558,508	$475,906	$659,106
Miller	$435,126	$557,722	$499,873
Oakdale	$191,117	$203,482	$260,822
Camp Douglas	$30,105	$32,578	$70,928
Wyeville	$105,193	$112,267	$115,552
Warrens	$192,641	$210,704	$193,264
LaGrange	$1,074,260	$1,152,170	$1,162,881
Elementary Salary	$2,776,176	$2,868,972	$3,052,141
Elementary Salary & Non-Salary	$2,776,176	$2,868,972	$3,052,141
Middle School	$1,032,101	$945,054	$1,098,900
High School	$1,262,703	$1,270,227	$1,402,903
Transportation	$268,266	$182,866	$183,532
District Wide	$1,394,546	$2,048,975	$1,750,282
District Wide Non Aid Eligible	$100,273	$93,603	$43,522
Fund 27 Grant Total	$712,634	$841,712	$1,062,936
FUND 27 TOTAL	**$7,546,699**	**$8,251,409**	**$8,594,215**
FUND 38 & 39 TOTAL	**$0**	**$0**	**$0**
GRAND TOTAL	**$52,723,863**	**$53,999,780**	**$53,893,465**

FUND 73 Reporting

Fund 73

Pension and Other Employee Benefit Trust Fund

Annual Required Reporting as of June 30, 2025

Current Amount Invested in Trust:	**$1,146,645.20**

Revenues	**$524,461.71**
Expenses	**$410,660.51**
Difference	**$113,801.20**

Name of Invest Manager
Mid America Administrative & Retirement Solutions, Inc.

2025-2026 Annual Meeting Tax Levy Projection

	2025-26 Fund 10 Annual Meeting Tax Levy Projection
Local Property Tax Fund 10 Levy	**$ 14,081,329**
Fund 38 Levy	
Fund 10-38-41-80 Levy	**$ 14,081,329**
Local Property Tax Fund 39 Levy	
Total Local Prop. Tax Levy (Funds 10, 38, & 39)	**$ 14,081,329**
Property Tax Levy Increase/Decrease	**$ 1,014,197**
Property Tax Levy Percent Increase/Decrease	**7.20%**
Equalized Valuation/Mill Rate	
Equalized Valuation	**$ 2,609,018,788**
Mill Rate	**0.00539717**
Previous Year Certified Equalized Valuation	$ 2,370,643,112
Previous Year Mill Rate	0.00551206
Difference in Equalized Valuation	$ 238,375,676
% Increase/Decrease in Equalized Valuation	10.06%
Tax Impact on Property	
Projected Taxes on $100,000	$ 539.72
Previous Year	$ 551.21
Difference in Taxes	**$ (11.49)**
Percent Change	-2%
Monthly Increase/Decrease	$ (0.96)

The chart below is merely a forecast of what future budgets may look like using the best information available at this time. The figures below will change based student count, equalized general aid amounts, property values in the Tomah Area School District, and future State of Wisconsin biennial budgets.

Tomah Area School District Forecast					15-Oct-25
	Budget Year	Forecast			
	2025 - 2026	2026 - 2027	2027 - 2028	2028 - 2029	2029 - 2030
Per Pupil Increase	$325	$325	$325	$325	$325
Per-Pupil Categorical Aid $	$742	$742	$742	$742	$742
TIF Out Equalized Valuation Growth	10.06%	3.03%	3.00%	3.00%	3.00%
Fund 10 Revenues	$45,299,250	$45,791,195	$44,021,038	$44,864,436	$45,775,381
Fund 10 Expenditures	$45,299,250	$45,791,195	$46,424,190	$46,954,766	$47,635,964
Surplus (Deficit)	**$0**	**$0**	**($2,403,152)**	**($2,090,331)**	**($1,860,583)**
Total School-Based Tax Levy	**$14,081,329**	**$14,382,071**	**$12,656,359**	**$13,435,664**	**$14,367,738**
Mill Rate (per $1,000 EQ Value)	**$5.39**	**$5.35**	**$4.57**	**$4.71**	**$4.89**
% change	-2.21%	-0.73%	-14.56%	3.07%	3.82%
Non-Recurring Referendum $	$2,500,000	$2,500,000	$0	$0	$0
Recurring Referendum $	$0	$0	$0	$0	$0
Referendum Debt Levy	$0	$0	$0	$0	$0
Average tax impact: $100,000 home	$539	$535	$457	$471	$489

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