

***TOMAH AREA SCHOOL DISTRICT***



**ANNUAL REPORT**

**ROBERT KUPPER LEARNING CENTER**

**August 28, 2023**

**Annual Meeting with Budget Hearing: 7:00 p.m.**

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**ELECTORS OF THE TOMAH AREA SCHOOL DISTRICT:**

**The 2023-2024 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.**

<b>Michael Gnewikow</b>	<b>President</b>
<b>Spencer Stephens</b>	<b>Vice President</b>
<b>Ricky Murray</b>	<b>Clerk</b>
<b>Susan Bloom</b>	<b>Treasurer</b>
<b>Aaron Lueck</b>	<b>Director</b>
<b>James Newlun</b>	<b>Director</b>
<b>Catey Rice</b>	<b>Director</b>

<b>Dr. Charles M. Hanson</b>	<b>District Administrator</b>
<b>Michelle M. Clark</b>	<b>Business Manager</b>

# **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  
TREASURER'S REPORT - 2022-2023**

**GENERAL FUND - 10**

Revenues & Other Financing Sources

Operating Transfer In	\$ -
Local Sources	\$ 12,601,347.22
Inter-District	\$ 782,888.13
Intermediate	\$ 2,993.78
State	\$ 24,539,448.61
Federal	\$ 3,003,739.76
Other	<u>\$ 275,690.79</u>
<b>TOTAL</b>	<b>\$ 41,206,108.29</b>

Restricted Fund Balance	\$ 82,017.13
Assigned Fund Balance	\$ -
Unassigned Fund Balance	<u>\$ 7,948,096.31</u>
Beginning Equity Fund Balance	\$ 8,030,113.44

**Change in Fund Balance**

Restricted Fund Balance	\$ 2,231.97
Assigned Fund Balance	\$ -
Unassigned Fund Balance	<u>\$ 100,000.00</u>
Net Change in Fund Balance	<u>\$ 102,231.97</u>

Restricted Fund Balance	\$ 84,249.10
Assigned Fund Balance	\$ -
Unassigned Fund Balance	<u>\$ 8,048,096.31</u>
Ending Equity Fund Balance	<u>\$ 8,132,345.41</u>

Expenditures & Other Financing Uses

Instruction	\$ 18,174,437.36
Support	\$ 15,323,789.36
Interfund Transfer to Fund 27	\$ 4,344,065.12
Interfund Transfer to Fund 46	\$ 1,314,263.62
Interfund Transfer to Fund 50	\$ 965.12
Non-Program Transactions	<u>\$ 1,946,355.74</u>

<b>TOTAL</b>	<b>\$ 41,103,876.32</b>
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**EXPENDABLE AND NON EXPENDABLE GIFTS - 21**

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$ 717,093.22
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$ 615,133.78

*Beginning Fund Balance	\$ 742,108.72
Difference	<u>\$ 101,959.44</u>
*Ending Fund Balance	\$ 844,068.16

**SPECIAL EDUCATION - 27**

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$ 7,168,156.22
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Expenditures & Other Financing Uses

Instruction	\$ 5,259,515.23
Support	\$ 1,236,611.79
Non Program Transactions	\$ 672,029.20

TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$ 7,168,156.22
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*Beginning Fund Balance	\$ -
Difference	<u>\$ -</u>
*Ending Fund Balance	\$ -

**NATIVE AMERICAN - 29**

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	31,379.00
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	31,379.00

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

**DEBT SERVICE FUND - 30**

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	647.08
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	-

*Beginning Fund Balance	\$	90,215.80
Difference	\$	<u>647.08</u>
*Ending Fund Balance	\$	90,862.88

**LONG TERM CAPITAL IMPROVEMENTS FUND - 46**

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	1,318,799.40
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	-

*Beginning Fund Balance	\$	3,134,471.25
Difference	\$	<u>1,318,799.40</u>
*Ending Fund Balance	\$	4,453,270.65

**FOOD SERVICE FUND - 50**

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	1,773,791.80
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	1,864,237.47

*Beginning Fund Balance	\$	536,744.13
Difference	\$	<u>(90,445.67)</u>
*Ending Fund Balance	\$	446,298.46

**EXPENDABLE & NON-EXPENDABLE TRUSTS - FUND 72**

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

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

**EMPLOYEE TRUST FUND - FUND 73**

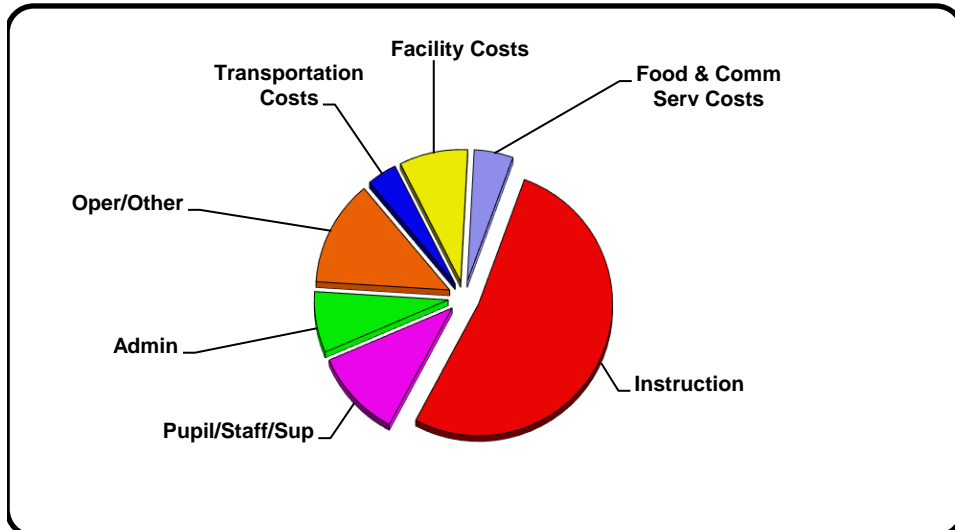
TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	641,512.87
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	550,146.10

*Beginning Fund Balance	\$	847,138.12
Difference	<u>\$</u>	<u>91,366.77</u>
*Ending Fund Balance	\$	938,504.89

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.

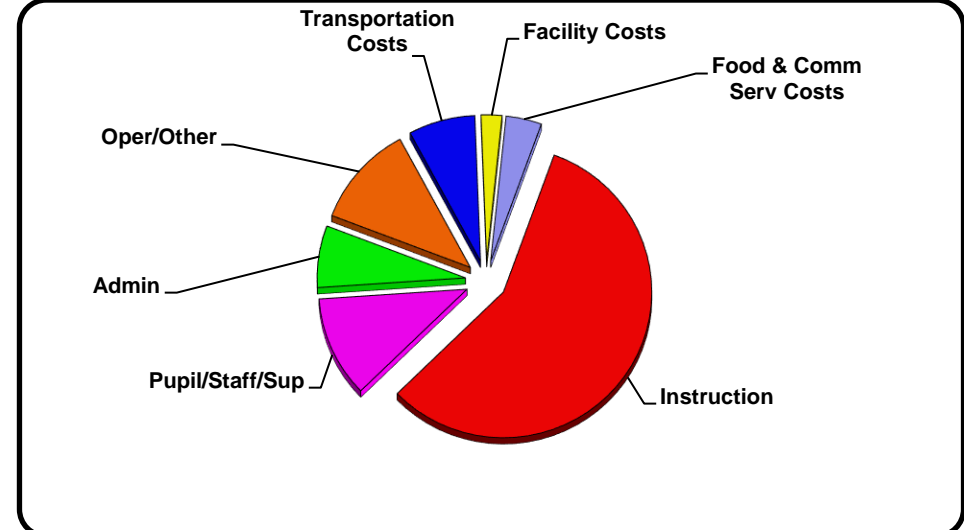
# Multi-District Comparative Cost Comparison Using Audited 2021-22 Annual Data \*

**STATE TOTALS**



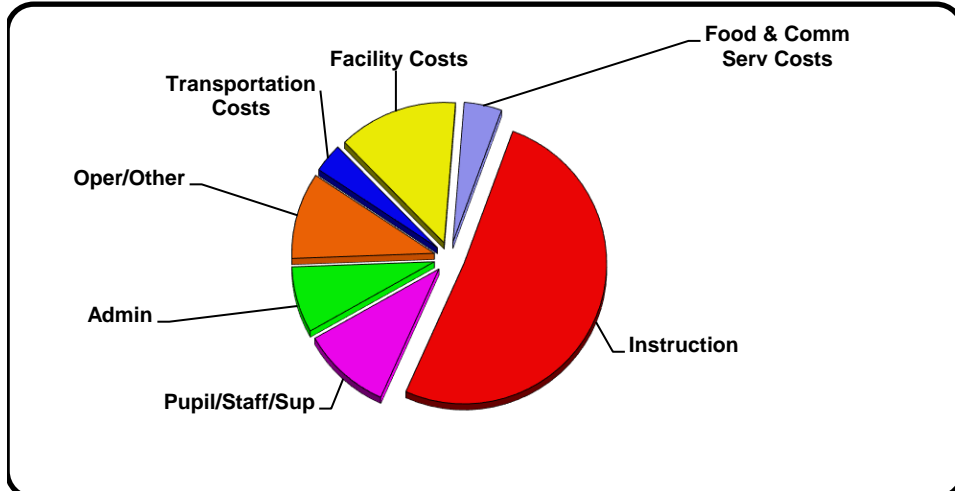
Membership	832,029	Total Cost	% of Total	Cost Per Memb
Instruction		\$7,007,054,005	52.2%	\$8,422
Pupil/Staff/Support		\$1,442,640,816	10.8%	\$1,734
Admin		\$1,000,689,532	7.5%	\$1,203
Oper/Other		\$1,738,457,525	13.0%	\$2,089
Transportation Costs		\$483,511,511	3.6%	\$581
Facility Costs		\$1,110,151,964	8.3%	\$1,334
Food & Comm Serv Costs		\$632,937,825	4.7%	\$761
<b>TOTALS</b>		<b>\$13,415,443,176</b>	<b>100.0%</b>	<b>\$16,124</b>

**Tomah Area**



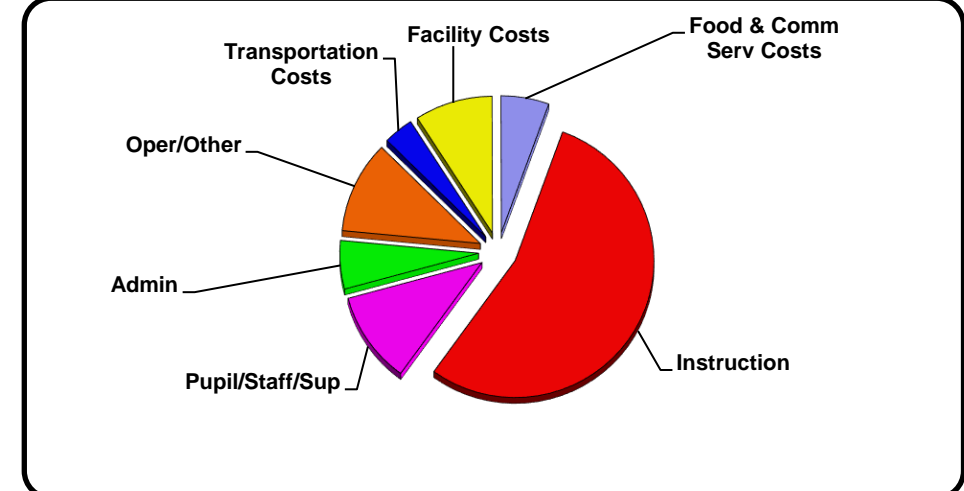
Membership	3,183	Total Cost	% of Total	Cost Per Memb
Instruction		\$24,815,460	57.2%	\$7,796
Pupil/Staff/Support		\$4,870,656	11.2%	\$1,530
Admin		\$2,977,814	6.9%	\$936
Oper/Other		\$4,919,201	11.3%	\$1,545
Transportation Costs		\$3,153,047	7.3%	\$991
Facility Costs		\$987,009	2.3%	\$310
Food & Comm Serv Costs		\$1,689,884	3.9%	\$531
<b>TOTALS</b>		<b>\$43,413,070</b>	<b>100.0%</b>	<b>\$13,639</b>

**Black River Falls**



Membership	1,697	Total Cost	% of Total	Cost Per Memb
Instruction		\$15,054,202	51.1%	\$8,871
Pupil/Staff/Support		\$2,975,409	10.1%	\$1,753
Admin		\$2,242,796	7.6%	\$1,322
Oper/Other		\$2,925,035	9.9%	\$1,724
Transportation Costs		\$984,925	3.3%	\$580
Facility Costs		\$3,994,066	13.6%	\$2,354
Food & Comm Serv Costs		\$1,263,349	4.3%	\$744
<b>TOTALS</b>		<b>\$29,439,781</b>	<b>100.0%</b>	<b>\$17,348</b>

**Holmen**

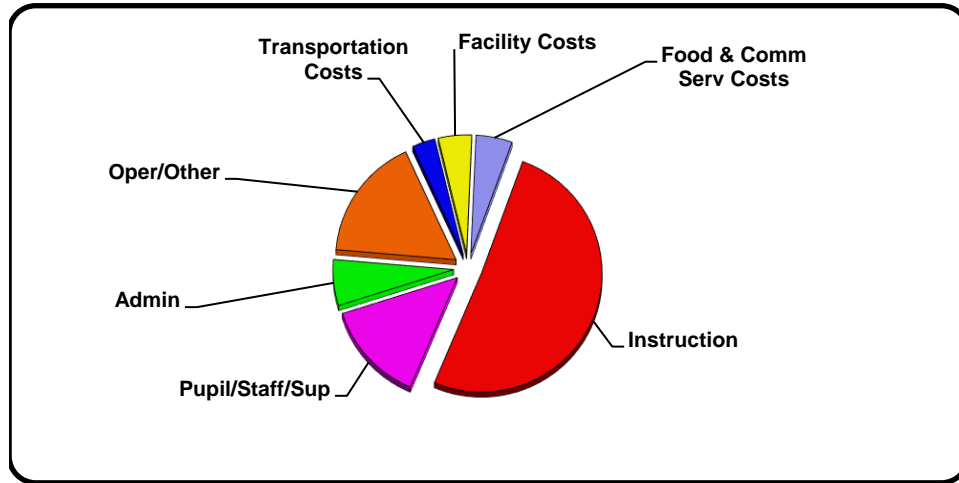


Membership	4,259	Total Cost	% of Total	Cost Per Memb
Instruction		\$34,232,192	54.4%	\$8,038
Pupil/Staff/Support		\$6,810,606	10.8%	\$1,599
Admin		\$3,594,017	5.7%	\$844
Oper/Other		\$6,856,252	10.9%	\$1,610
Transportation Costs		\$2,203,024	3.5%	\$517
Facility Costs		\$5,700,622	9.1%	\$1,338
Food & Comm Serv Costs		\$3,527,872	5.6%	\$828
<b>TOTALS</b>		<b>\$62,924,584</b>	<b>100.0%</b>	<b>\$14,774</b>

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

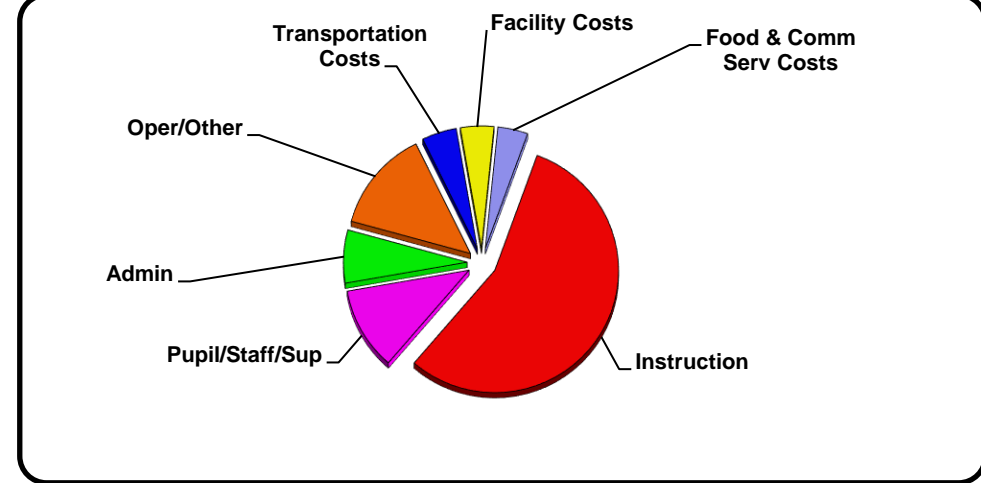


**La Crosse**



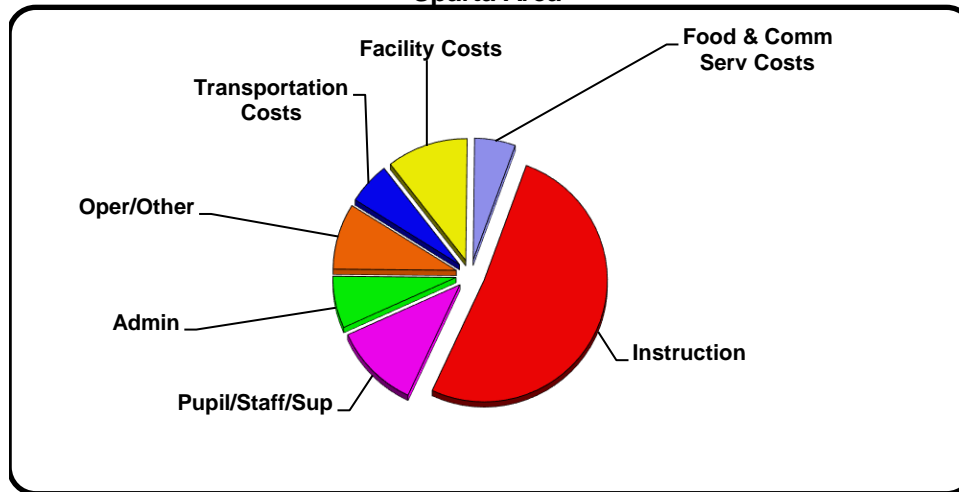
Membership	6,220	Total Cost	% of Total	Cost Per Memb
Instruction		\$56,307,876	50.8%	\$9,053
Pupil/Staff/Support		\$15,208,473	13.7%	\$2,445
Admin		\$6,920,233	6.2%	\$1,113
Oper/Other		\$18,570,239	16.8%	\$2,986
Transportation Costs		\$3,423,913	3.1%	\$550
Facility Costs		\$4,964,327	4.5%	\$798
Food & Comm Serv Costs		\$5,395,826	4.9%	\$867
<b>TOTALS</b>		<b>\$110,790,885</b>	<b>100.0%</b>	<b>\$17,812</b>

**Onalaska**



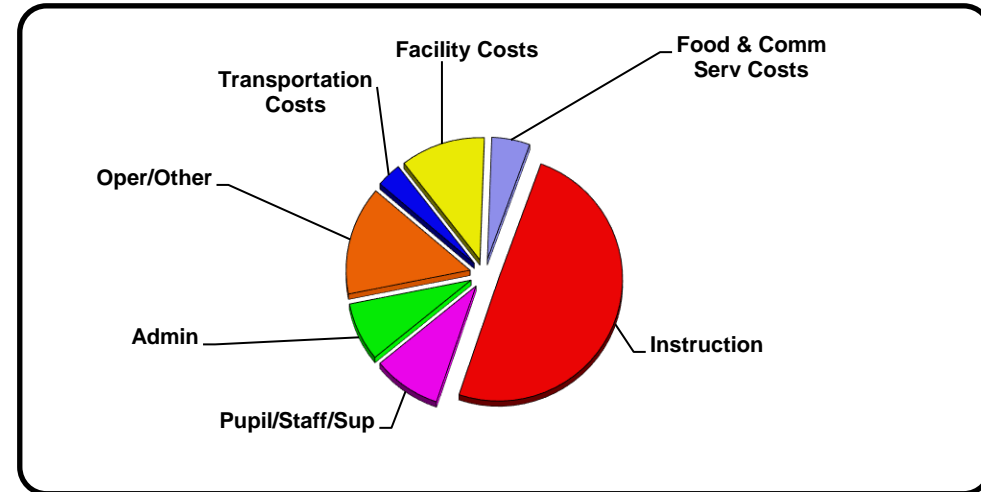
Membership	2,900	Total Cost	% of Total	Cost Per Memb
Instruction		\$23,190,507	55.8%	\$7,997
Pupil/Staff/Support		\$4,549,736	10.9%	\$1,569
Admin		\$2,913,124	7.0%	\$1,005
Oper/Other		\$5,599,322	13.5%	\$1,931
Transportation Costs		\$1,886,652	4.5%	\$651
Facility Costs		\$1,815,170	4.4%	\$626
Food & Comm Serv Costs		\$1,634,806	3.9%	\$564
<b>TOTALS</b>		<b>\$41,589,318</b>	<b>100.0%</b>	<b>\$14,341</b>

**Sparta Area**



Membership	3,239	Total Cost	% of Total	Cost Per Memb
Instruction		\$25,413,640	51.4%	\$7,846
Pupil/Staff/Support		\$5,603,689	11.3%	\$1,730
Admin		\$3,409,533	6.9%	\$1,053
Oper/Other		\$4,334,947	8.8%	\$1,338
Transportation Costs		\$2,766,264	5.6%	\$854
Facility Costs		\$5,280,474	10.7%	\$1,630
Food & Comm Serv Costs		\$2,657,847	5.4%	\$821
<b>TOTALS</b>		<b>\$49,466,395</b>	<b>100.0%</b>	<b>\$15,272</b>

**West Salem**



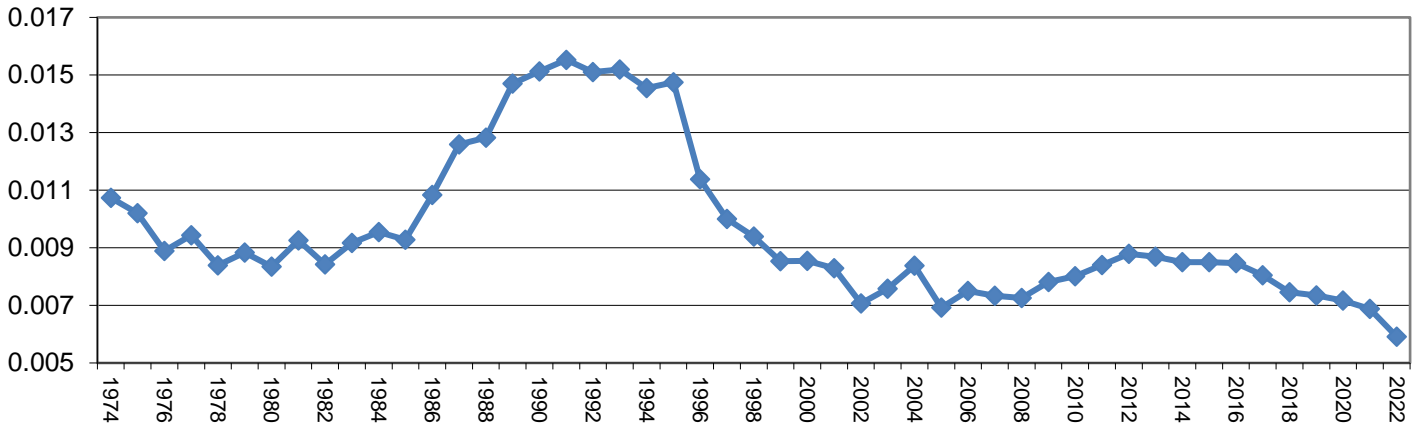
Membership	1,808	Total Cost	% of Total	Cost Per Memb
Instruction		\$13,789,146	49.6%	\$7,627
Pupil/Staff/Support		\$2,484,628	8.9%	\$1,374
Admin		\$2,158,905	7.8%	\$1,194
Oper/Other		\$3,993,908	14.4%	\$2,209
Transportation Costs		\$904,909	3.3%	\$501
Facility Costs		\$3,074,037	11.1%	\$1,700
Food & Comm Serv Costs		\$1,386,240	5.0%	\$767
<b>TOTALS</b>		<b>\$27,791,772</b>	<b>100.0%</b>	<b>\$15,372</b>

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

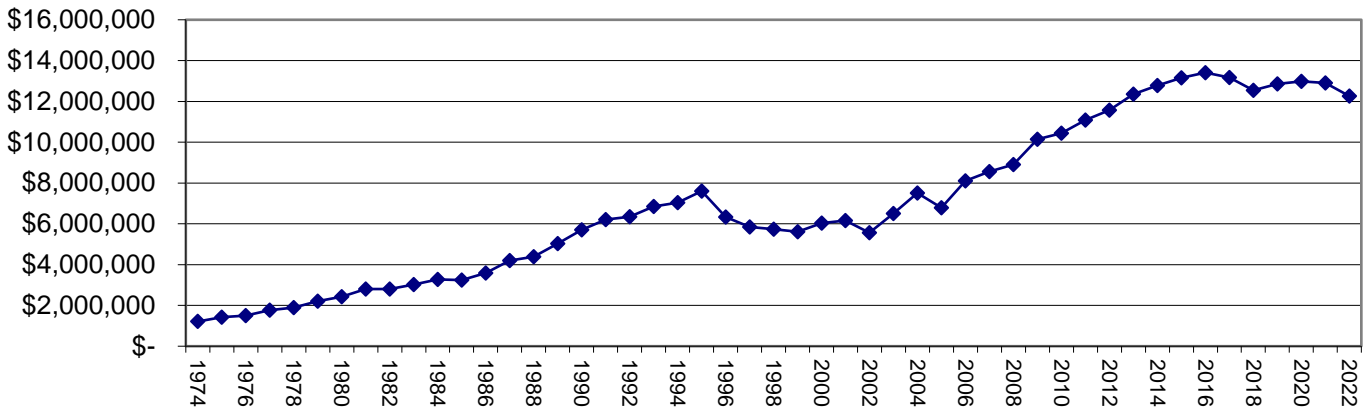
## Tomah Area School District Levy, Equalized Values, and Mill Rate History

	<b>TAX LEVY</b>	<b>\$ 12,893,733 VALUATION</b>	<b>MILL RATE</b>	<b>Percent Increase In Tax Levy</b>	<b>Percent Increase In Valuation</b>	<b>Percent Increase In Mill Rate</b>
1974 \$	1,211,035.21	\$ 112,804,000	0.0107357	10.21%	18.26%	-6.80%
1975 \$	1,418,884.84	\$ 139,069,000	0.0102027	17.16%	23.28%	-4.96%
1976 \$	1,503,543.94	\$ 169,122,600	0.0088903	5.97%	21.61%	-12.86%
1977 \$	1,770,500.00	\$ 187,574,000	0.0094389	17.76%	10.91%	6.17%
1978 \$	1,895,889.05	\$ 226,012,523	0.0083884	7.08%	20.49%	-11.13%
1979 \$	2,211,974.55	\$ 250,311,588	0.0088369	16.67%	10.75%	5.35%
1980 \$	2,432,881.65	\$ 291,472,801	0.0083469	9.99%	16.44%	-5.55%
1981 \$	2,806,651.62	\$ 303,190,745	0.0092570	15.36%	4.02%	10.90%
1982 \$	2,806,651.00	\$ 333,104,740	0.0084257	0.00%	9.87%	-8.98%
1983 \$	3,020,785.55	\$ 329,423,817	0.0091699	7.63%	-1.11%	8.83%
1984 \$	3,269,802.42	\$ 342,627,998	0.0095433	8.24%	4.01%	4.07%
1985 \$	3,239,230.98	\$ 349,168,759	0.0092770	-0.93%	1.91%	-2.79%
1986 \$	3,587,999.97	\$ 331,296,611	0.0108302	10.77%	-5.12%	16.74%
1987 \$	4,191,871.86	\$ 333,003,397	0.0125881	16.83%	0.52%	16.23%
1988 \$	4,379,931.00	\$ 341,425,984	0.0128283	4.49%	2.53%	1.91%
1989 \$	5,036,494.56	\$ 342,614,875	0.0147002	14.99%	0.35%	14.59%
1990 \$	5,710,361.94	\$ 377,494,755	0.0151270	13.38%	10.18%	2.90%
1991 \$	6,201,905.24	\$ 399,413,254	0.0155275	8.61%	5.81%	2.65%
1992 \$	6,347,764.35	\$ 420,332,083	0.0151018	2.35%	5.24%	-2.74%
1993 \$	6,847,990.80	\$ 450,933,907	0.0151862	7.88%	7.28%	0.56%
1994 \$	7,031,635.51	\$ 483,306,385	0.0145490	2.68%	7.18%	-4.20%
1995 \$	7,605,090.15	\$ 515,575,575	0.0147507	8.16%	6.68%	1.39%
1996 \$	6,328,301.91	\$ 556,257,685	0.0113766	-16.79%	7.89%	-22.87%
1997 \$	5,841,246.95	\$ 584,093,325	0.0100005	-7.70%	5.00%	-12.10%
1998 \$	5,739,205.40	\$ 610,875,333	0.0093951	-1.75%	4.59%	-6.05%
1999 \$	5,611,893.46	\$ 657,533,766	0.0085348	-2.22%	7.64%	-9.16%
2000 \$	6,031,523.23	\$ 705,680,755	0.0085471	7.48%	7.32%	0.14%
2001 \$	6,162,987.59	\$ 743,372,262	0.0082906	2.18%	5.34%	-3.00%
2002 \$	5,565,403.00	\$ 787,348,638	0.0070685	-9.70%	5.92%	-14.74%
2003 \$	6,508,204.60	\$ 859,381,998	0.0075731	16.94%	9.15%	7.14%
2004 \$	7,501,397.00	\$ 895,815,882	0.0083738	15.26%	4.24%	10.57%
2005 \$	6,786,122.00	\$ 980,563,794	0.0069206	-9.54%	9.46%	-17.35%
2006 \$	8,097,745.00	\$ 1,079,957,073	0.0074982	19.33%	10.14%	8.35%
2007 \$	8,556,517.00	\$ 1,167,521,160	0.0073288	5.67%	8.11%	-2.26%
2008 \$	8,902,433.13	\$ 1,226,105,362	0.0072607	4.04%	5.02%	-0.93%
2009 \$	10,146,863.00	\$ 1,298,911,270	0.0078118	13.98%	5.94%	7.59%
2010 \$	10,437,147.00	\$ 1,301,962,442	0.0080165	2.86%	0.23%	2.62%
2011 \$	11,082,235.00	\$ 1,319,306,142	0.0084000	6.18%	1.33%	4.78%
2012 \$	11,570,425.00	\$ 1,315,873,061	0.0087930	4.41%	-0.26%	4.68%
2013 \$	12,350,255.00	\$ 1,421,277,028	0.0086895	6.74%	8.01%	-1.18%
2014 \$	12,773,528.00	\$ 1,501,856,865	0.0085052	3.43%	5.67%	-2.12%
2015 \$	13,160,215.00	\$ 1,547,267,963	0.0085055	3.03%	3.02%	0.00%
2016 \$	13,410,849.00	\$ 1,584,467,848	0.0084639	1.90%	2.40%	-0.49%
2017 \$	13,167,477.00	\$ 1,637,194,601	0.0080427	-1.81%	3.33%	-4.98%
2018 \$	12,543,578.00	\$ 1,682,998,502	0.0074531	-4.74%	2.80%	-7.33%
2019 \$	12,855,733.00	\$ 1,751,074,164	0.0073416	2.49%	4.04%	-1.50%
2020 \$	12,983,396.00	\$ 1,810,752,763	0.0071702	3.51%	7.59%	-3.80%
2021 \$	12,910,123.00	\$ 1,878,409,083	0.0068729	0.42%	7.27%	-6.38%
2022 \$	12,264,364.00	\$ 2,073,586,982	0.0059146	-5.00%	10.39%	-13.94%
		5 Year Average		-0.66%	6.42%	-6.59%
		10 Year Average		1.00%	5.45%	-4.17%
		15 Year Average		2.76%	4.45%	-1.53%

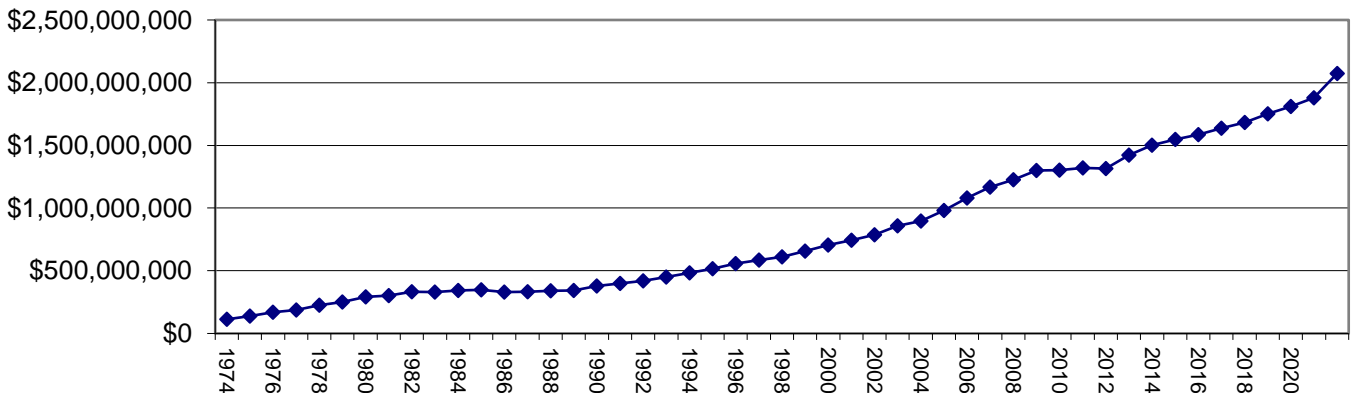
### MILL RATE HISTORY



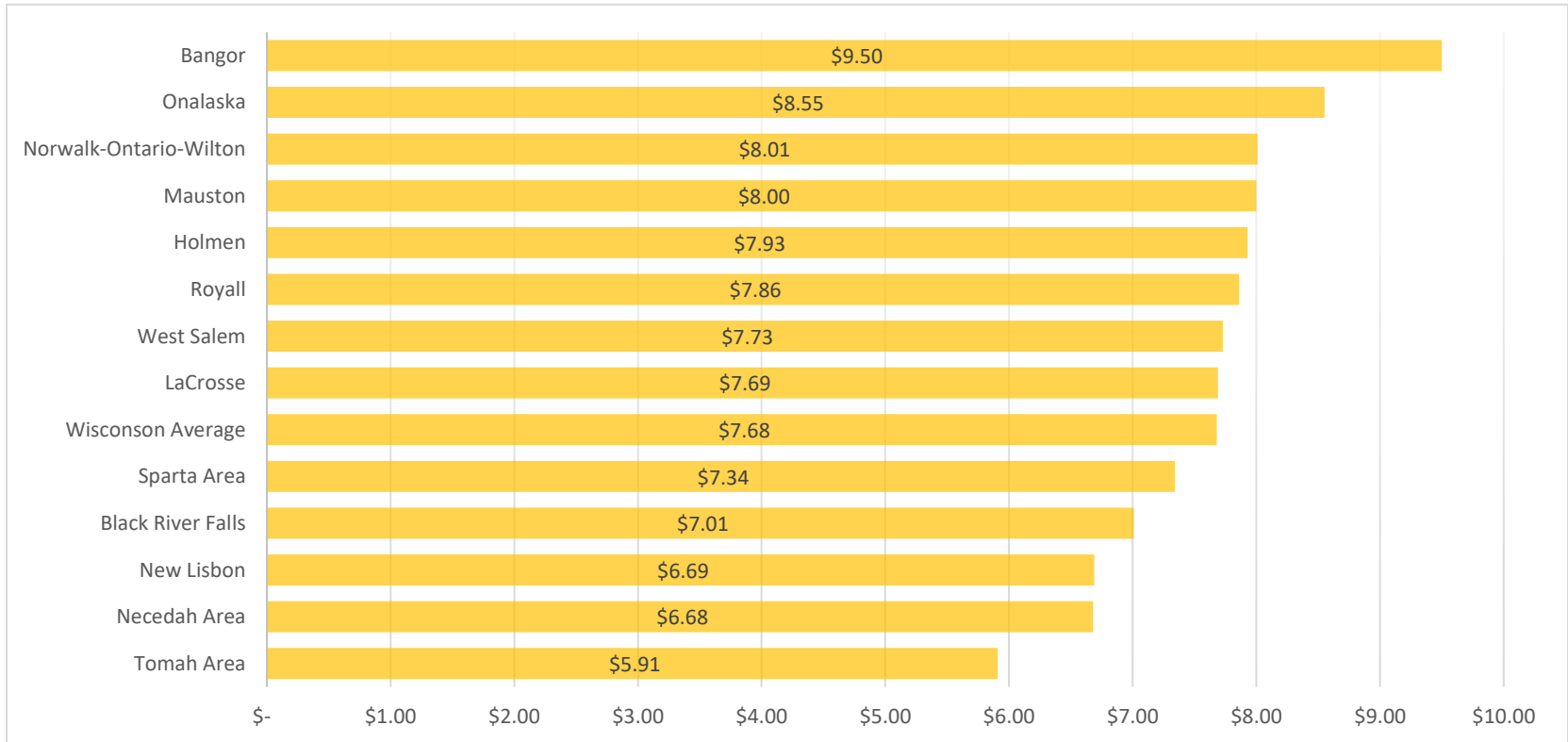
### TAX LEVY HISTORY



### EQUALIZED VALUATION HISTORY



# 2022-2023 Area Mill Rates



**ESSER FUNDING**

<b>GRANT</b>	<b>Project Number</b>	<b>Ending Date</b>	<b>Allocation</b>	<b>Spent as of 6/30/23</b>	<b>Unallocated as of 6/30/23</b>	<b>Balance</b>	<b>Notes</b>
ESSER I CARES	160	9/30/2022	\$547,040.00	\$547,038.90	\$1.10	\$1.10	Private School Balance
GEERS	162	9/30/2022	\$454,493.00	\$454,367.21	\$125.79	\$125.79	Private School Balance
ESSER II	163	9/30/2023	\$2,177,980.00	\$2,177,980.00	\$0.00	\$0.00	
ESSER III	165	9/30/2024	\$4,895,680.00	\$2,458,454.11	\$2,437,225.89	\$2,437,225.89	
<b>TOTAL</b>			<b>\$8,075,193.00</b>	<b>\$5,637,840.22</b>	<b>\$2,437,352.78</b>	<b>\$2,437,352.78</b>	

## Fund 73 Reporting

Annual Required Reporting as of June 30, 2023

Current Amount Invested in Trust:	<b>\$938,504.89</b>
Investment return earned since last Annual Meeting:	<b>\$11,366.77</b>
Total disbursements made since last Annual Meeting:	
	Revenues <b>\$641,512.87</b>
	Expenses <b>\$550,146.10</b>
	Difference <b>\$91,366.77</b>

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

## 2023-24 Budget Calendar

Start Date	Item to be completed
1/4/2023	Preliminary Budget Process Review with Administrators and Supervisors
1/16/2023	Regular Board Meeting
2/9/2023	YTD Budget/Expense Review
2/14/2023	Complete Building and GMAPEL Budgets
2/20/2023	Regular Board Mtg
3/1/2023	Completed Building and GMAPL Budget to Building Administrators
3/8/2023	Building budgets open to staff
3/9/2023	YTD Budget/Expense Review
3/20/2023	Regular Board Mtg
3/23/2023	Building-level budget meetings completed
3/24/2023	Staff budgets completed and to principals
4/5/2023	YTD Budget/Expense Review
4/13/2023	Budget adjustment update to the Budget
4/14/2023	Building and Supervisor Budgets completed
4/17/2023	Regular Board Mtg
4/24/2023	Board Re-organization Meeting
4/28/2023	Budgets reviewed and completed
5/4/2023	YTD Budget/Expense Review
5/12/2023	Budget in Sundance
5/15/2023	Regular Board Mtg
6/6/2023	YTD Budget/Expense Review
6/19/2023	Regular Board Mtg
7/1/2023	July 1st State Aid Estimate
7/7/2023	Audit
7/19/2023	Regular Board Mtg
8/16/2023	Regular Board Mtg
8/28/2022	Annual Meeting-date to be set
9/15/2023	September 3rd Friday Count
10/1/2023	Equalized Values Posted

# 2023-2024 Budget Assumptions

## Salary and Fringe Assumptions

- 6% Total Compensation for All Staff
  - Step Movement Included for All Staff
- 8% Health Insurance Premium Increase
- No Dental Insurance Increase
- Estimated Slight WRS Increase
- Retiree Insurance Savings or Increase
- COVID 19

## Revenue Assumptions

- Passing Our Operational Referendum
- No Increase on 3 Year Revenue Limit FTE (fulltime equivalency) Student Average
- Increased Common School Library Funds
- COVID 19-Federal Funds
- ESSER III
- Reduced Title One Funds

## Expense Assumptions

- Increased Inflationary Costs
- Additional Staffing
- Staff Reductions
- Title One Teacher Salary
- Building Budgets Stayed the Same Except THS and Athletics
- COVID 19

## Wisconsin State Budget Assumptions

- State Surplus
- Many Asks for Funds
- Last 8 Year History of Per Pupil Increases

Year	Reduction/ Addition Amounts	Major Teaching/Program Reduction/Additions
2008-09	\$219,098	Addition of 3 Special Education Teachers and 1 Kindergarten Teacher
2009-10	\$99,787	Elimination of 1 Guidance Position, 1 Special Education Teacher, and .5 Bookkeeper and Addition of 4K (\$312,000)
2010-11	(\$58,094)	Elimination of 3.75 Reg Ed Teachers and 1 Special Education and Addition of 4 Regular Education Teachers
2011-12	(\$657,225)	Elimination of 9 Regular Education Teachers and Addition of 3 Special Education Teachers
2012-13	(\$40,670)	Elimination of 2 Regular Education Teachers and 2 Special Education Teachers and the Addition of 1 Regular Education Teacher and 2 Special Education Teachers
2013-14	\$86,720	Elimination of 1 Regular Education Teacher and 1 Special Education Teacher and the addition of \$153,000 for Speech Program Software and additional Support Staff
2014-15	(\$274,663)	Reductions = TAG Coordinator, Special Ed. Staff Member, Family and Consumer Ed. Teacher, PE Teacher, Alt. Ed. Teacher, District Office Aide, Alt. Ed. Aide. Additions = Special Ed. Teacher and 4 Education Aides.
2015-16	(\$61,042)	Reduction = Social Worker, TMS Computer Teacher, PE Position, 2nd Grade Teacher, TMS Office Position. Additions = 2 Montessori Teachers, 2 Montessori Assistants and PBIS Assistant.
2016-17	\$421,195	Reduction = 4K Teacher at Oakdale. Additions = 5th Grade Teacher LaGrange, ID Teacher LaGrange, TAMS Secretary, 2 Cert Aides LaGrange, 4K Aide Lemonweir, Regular Ed Aide TMS, Reg Ed Aide Miller, EBD Aide TMS
2017-18	\$258,545	Reduction = 5 Reading Teachers, 1 German Teacher Additions = 2 Special Ed Teachers, 1 Early Childhood Teacher, 1 Guidance, 2 Instructional Coaches, 5 Certified Aides, 1 Science Teacher, 1 Montessori Teacher
2018-19	\$665,824	Reduction = 0 Additions = 1 Social Worker, 1 Band Teacher, 1 2nd Grade Teacher, 2 Special Ed Teachers, 1 4K Teacher, 1 School Psych, 1 Grounds Keeper, 5 Regular/Certified Aides
2019-20	\$587,500	Reductions = 1 3rd Grade Teacher Additions = 1 Speech Pathologist, 5 Special Ed Teachers, 2 Guidance Counselors, 1 4K Teacher, 2 Alt Ed Teachers, 1 Principal
2020-21	\$260,250	Reductions = 0 Additions = 1 Montessori Teacher, 1 Speech and Language Teacher, 4.5 Certified Aides
2021-22	\$585,000	Reductions = 0 Additions = 5 Virtual Teachers, 1 ELL Teacher, 1 Math Teacher, 1 Special Ed Teacher
2022-23	\$552,076	Reductions = 5 Virtual Teachers Additions = 1 School Psych, 1 Physical Therapist, 1 Dean of Students, 1 Interventionist, 1 5th Grade Teacher, 6 Daily Substitute Teachers, 4 Certified Aides, 1 Regular Ed Aide
2023-24	(\$102,674)	Reductions = 2 Elementary Grade Llevel Teachers, 1 Technology Teacher, 1 Instructional Coach Additions = 1 EL Teacher and Support Staff, 1 Technology Professional Position



<b>Tomah Area School District</b>		Tomah Area	5747
<b>DATA AS OF 8/15/2023</b>			
<b>Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 22-23 Revenue Limit</b>			
2022-23 General Aid Certification (22-23 Line 12A, src 621)	+	20,810,195	
2022-23 Hi Pov Aid (22-23 Line 12B, Src 628)	+	0	
2022-23 Computer Aid Received (22-23 Line 12C, Src 691)	+	29,883	
2022-23 Aid for Exempt Personal Property (22-23 Line 12D, Src 691)	+	134,082	
2022-23 Fnd 10 Levy Cert (22-23 Line 14A, Levy 10 Src 211)	+	12,264,364	
2022-23 Fnd 38 Levy Cert (22-23 Line 14B, Levy 38 Src 211)	+	0	
2022-23 Fnd 41 Levy Cert (22-23 Line 14C, Levy 41 Src 211)	+	0	
2022-23 Aid Penalty for Over Levy (22-23 FINAL Rev Lim, June 2023)	-	0	
2022-23 Total Levy for All Levied Non-Recurring Exemptions*	-	2,389,340	
<b>NET 2023-24 Base Revenue Built from 2022-23 Data (Line 1)</b>	=	<b>30,849,184</b>	
*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 Expenditures, Other Adjustments, Private School Voucher Aid Deduction, Private School Special Needs Voucher Aid Deduction)			
<b>September &amp; Summer FTE Membership Averages</b>			
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.			
<b>Line 2:</b> Base Avg:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 =		<b>3,079</b>	
		<b>2020</b>	<b>2021</b>
Summer FTE:		60	102
% (40,40,40)		24	41
Sept FTE:		3,053	3,045
New ICS - Independent Charter Schools FTE		0.00	0.00
Total FTE		3,077	3,086
		<b>2022</b>	<b>2023</b>
Summer FTE:		102	102
% (40,40,40)		41	41
Sept FTE:		3,045	3,033
New ICS - Independent Charter Schools FTE		0.00	0.00
Total FTE		3,086	3,074
<b>Line 6:</b> Curr Avg:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 =		<b>3,078</b>	
		<b>2021</b>	<b>2022</b>
Summer FTE:		102	102
% (40,40,40)		41	41
Sept FTE:		3,045	3,033
New ICS - Independent Charter Schools FTE		0.00	0.00
Total FTE		3,086	3,074
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 2023:			
		<b>3,078</b>	
<b>Line 10B: Declining Enrollment Exemption =</b>		<b>11,000</b>	
Average FTE Loss (Line 2 - Line 6, if > 0)		1	
X 1.00 =		1	
<b>X (Line 5, Maximum 2023-2024 Revenue per Memb) =</b>		<b>11,000.00</b>	
<b>Non-Recurring Exemption Amount:</b>		<b>11,000</b>	
<b>Fall 2023 Property Values</b>			
2023 TIF-Out Tax Apportionment Equalized Valuation		2,156,530,461	
CELL COLOR KEY: Auto-Calc		DPI Data	
		District-Entered	
Worksheet is available at: <a href="http://dpi.wi.gov/sfs/limits/worksheets/revenue">http://dpi.wi.gov/sfs/limits/worksheets/revenue</a>			
Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.			

<b>2023-2024 Revenue Limit Worksheet</b>		
1. 2023-24 Base Revenue (Funds 10, 38, 41)	(from left)	30,849,184
2. Base Sept Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	3,079
3. 2023-24 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	11,000.00
4. 2023-24 Per Member Change (A+B)		325.00
2023-24 Low Revenue Ceiling per s.121.905(1):		11,000.00
A. Allowed Per-Member Change for 23-24		325.00
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0		0.00
C. Value of the CCDEB (23-24 DPI Computed-CCDEB Dists only)		0.00
5. 2023-24 Maximum Revenue / Member (Ln 3 + Ln 4)		11,000.00
6. Current Membership Avg (2021+.4ss, 2022+.4ss, 2023+.4ss)/3	(from left)	3,078
7. 2023-24 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	33,869,000
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		33,858,000
B. Hold Harmless Non-Recurring Exemption		11,000
8. Total 2023-24 Recurring Exemptions (A+B+C+D+E)	(rounded)	652
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 (2021-22 to 2022-23)		652
E. Recurring Referenda to Exceed (If 2023-24 is first year)		0
9. 2023-24 Limit with Recurring Exemptions (Ln 7 + Ln 8)		33,869,652
10. Total 2023-24 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		2,191,256
A. Non-Recurring Referenda to Exceed 2023-24 Limit		1,800,000
B. Declining Enrollment Exemption for 2023-24 (from left)		11,000
C. Energy Efficiency Net Exemption for 2023-24 (see pg 4 for details)		0
D. Adjustment for Refunded or Rescinded Taxes, 2023-24		0
E. Prior Year Open Enrollment (uncounted pupil[s])		30,256
F. Reduction for Ineligible Fund 80 Expenditures (enter as negative)		0
G. Other Adjustments (Fund 39 Bal Transfer)		0
H. WPCP and RPCP Private School Voucher Aid Deduction		350,000
I. SNSP Private School Voucher Aid Deduction		0
11. 2023-24 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		36,060,908
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		22,462,157
A. 2023-24 <b>JULY 1 ESTIMATE OF GENERAL AID</b>		22,298,192
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)		134,082
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.		
<b>13. Allowable Limited Revenue:</b> (Line 11 - Line 12)		<b>13,589,120</b>
(10, 38, 41 Levies)		
<b>14. Total Limited Revenue To Be Used (A+B+C)</b>	<b>Not &gt;line 13</b>	<b>13,589,120</b>
<b>Entries Required Below:</b> Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	13,589,120	(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)
<b>15. Total Revenue from Other Levies (A+B+C+D)</b>		<b>0</b>
A. Referendum Apprvd 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)
<b>16. Total Fall, 2023 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)</b>		<b>13,589,120</b>
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00630138

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

# Revenue Limit Explanation and Example

## Revenue Limits

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

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

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

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

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

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

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

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

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

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

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

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION  
JULY 1 ESTIMATE OF 2023-24 GENERAL AID**

USING 2022-23 BUDGET REPORT DATA, 2022-23 AUDITED MEMBERSHIP

2021 TIFOUT SCHOOL AID VALUE (CERT MAY 2022) & 2016 COMPUTER VALUE (CERT MAY 2017)

**Tomah Area 5747**

**PART A: 2022-23 AUDITED MEMBERSHIP**

	FTE
A1 3RD FRI SEPT 2022 MEMBERSHIP* (include Challenge Academy)	3,033.00
A2 2ND FRI JAN 2023 MEMBERSHIP* (include Challenge Academy)	3,047.00
A3 TOTAL (A1 + A2)	6,080.00
A4 AVERAGE (A3/2) (ROUNDED)	3,040.00
A5 SUMMER 2022 FTE EQUIVALENT* (ROUNDED)	102.00
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.00
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)	0.00
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER	39.00
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS	0.00
A6E INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS	0.00
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)	3,181.00

\* Ch 220 Resident Inter FTE counts only 75%.

**PART B: 2022-23 GENERAL FUND DEDUCTIBLE RECEIPTS (BUDGET REPORT)**

B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	40,543,165.08
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	12,526,787.10
B3 GENERAL STATE AID	10R 000000 620	-	20,810,195.00
B4 IMPACT AID DIST: NON-DED IMPACT AID	(DPI AMOUNT)	-	19,609.00
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)	=	7,186,573.98

**PART C: 2022-23 NET COST OF GENERAL FUND (BUDGET REPORT)**

C1 TOTAL GF EXPENDITURES	10E 000000 000	+	40,669,176.72
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	-	7,500.00
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	40,661,676.72
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	7,186,573.98
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	33,475,102.74

**PART D: 2022-23 NET COST OF DEBT SERVICE FUNDS (BUDGET REPORT)**

D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	0.00
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)	-	0.00
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)	=	0.00

**PART E: 2022-23 SHARED COST (BUDGET REPORT)**

E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	33,475,102.74
E2 TRANSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		-	0.00
E3 IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE REMOVED		-	0.00

GUARANTEES FOR JULY 1 ESTIMATE	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	2,006,079	6,018,237	3,009,118
TERTIARY (G11)	861,630	2,584,890	1,292,445

**2023-2024 JULY 1 ESTIMATE GENERAL AID**

**PART E: 2022-23 SHARED COST - CONTINUED**

E4 =	33,475,102.74
E6 PRIMARY COST CEILING PER MEMBER	1,000
E7 PRIMARY CEILING (A7 * E6)	3,181,000.00
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)	3,181,000.00
E9 SECONDARY COST CEILING PER MEMBER	11,210
E10 SECONDARY CEILING (A7 * E9)	35,659,010.00
E11 SECONDARY SHARED COST	30,294,102.74
((LESSER OF E5 OR E10) - E8)	
E12 TERTIARY SHARED COST	0.00
(GREATER OF (E5 - E8 - E11) OR 0)	
SHARED COST PER MEMBER =	\$10,523

**PART F: EQUALIZED PROPERTY VALUE**

F1 2022 TIFOUT VALUE (CERT MAY 23) + EXEMPT COMPUTER VALUE (CERT MAY 17)	2,076,984,082
VALUE PER MEMBER =	652,934

**PART G: 2023-24 EQUAL AID BY TIER - JULY 1 ESTIMATE**

G1 PRIMARY GUARANTEED VALUE PER MEMBER	1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)	6,139,330,000
G3 PRIMARY REQUIRED RATE (E8 / G2)	0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)	4,062,345,918
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)	2,104,823.29
G6 SECONDARY GUARANTEED VALUE PER MEMB	2,006,079
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	6,381,337,299
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00474730
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	4,304,353,217
G10 SECONDARY EQUALIZATION AID (G8 * G9)	20,434,056.03
G11 TERTIARY GUARANTEED VALUE PER MEMB	861,630
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	2,740,845,030
G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00000000
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	663,860,948
G15 TERTIARY EQUALIZATION AID (G13 * G14)	0.00

**PART H: 2023-24 EQUALIZATION AID - JULY 1 ESTIMATE**

H1 2023-24 EQUALIZATION AID - JULY 1 EST (G5+G10+G15) NOT< 0	22,538,879.32
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)	0.00
H2A PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE	0.00
H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Revised to 0 by JFC, 6/2021)	0.00
H4A 2022-23 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID	-240,687.00
H4B 2022-23 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)	0.00
H5 PRIOR YEAR (2022-23) DATA ERROR ADJ/OR FEE PENALTY	0.00
H6 2023-24 EQUALIZATION AID - JULY 1 EST (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)	22,298,192

**\*\*\* PART I: 2023-24 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - JULY 1 EST \*\*\***

I1 2023-24 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - JULY 1 EST	0.00
I2A PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)	0.00
I2B MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAP. 220 AID (Removed by JFC, 6/2021)	0.00
I2C 2022-23 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID	0.00
I3 2023-24 SPEC ADJ AID and/or CHAP 220 - JULY 1 EST (ROUND) (I1+I2A+I2B+I2C)	0.00

<b>*I5 2023-24 JULY 1 ESTIMATE OF GENERAL AID (H6+I3)</b>	<b>22,298,192</b>
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October General Aid  
Certification  
?

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September 3rd Friday  
Count  
?

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October 1st Equalized  
Values  
?



**CITIZEN’S GUIDE  
TO UNDERSTANDING  
THE 2023-2024  
PROPOSED BUDGET  
FOR THE  
TOMAH AREA SCHOOL DISTRICT**

The preceding pages showing undifferentiated curriculum, regular curriculum, vocational curriculum, etc. follows the Department of Public Instruction’s recommended format. The following pages detailing the proposed budget are the same pages received by the Board of Education during the budget hearing process. Budgets are shown by building and department rather than by function.

# Proposed 2023-2024 Budget As Required by DPI

BUDGET ADOPTION 2023-24			
GENERAL FUND (FUND 10)	Audited 2021-22	Unaudited 2022-23	Budget 2023-24
Beginning Fund Balance (Account 930 000)	6,021,384.44	8,030,113.44	8,132,345.89
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	82,017.13	84,249.10	0.00
Ending Fund Balance, Committed (Acct. 937 000)	0.00	0.00	0.00
Ending Fund Balance, Assigned (Acct. 938 000)	0.00	0.00	0.00
Ending Fund Balance, Unassigned (Acct. 939 000)	7,948,096.31	8,048,096.31	0.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>8,030,113.44</b>	<b>8,132,345.89</b>	<b>8,132,345.89</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	12,949,113.38	12,360,914.54	13,627,120.00
240 Payments for Services	28,850.37	29,434.19	8,500.00
260 Non-Capital Sales	24,785.89	38,980.14	21,500.00
270 School Activity Income	55,408.95	74,874.40	48,600.00
280 Interest on Investments	8,638.96	78,737.71	40,010.00
290 Other Revenue, Local Sources	71,549.10	18,406.24	10,800.00
<b>Subtotal Local Sources</b>	<b>13,138,346.65</b>	<b>12,601,347.22</b>	<b>13,756,530.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	381.58	805.59	
340 Payments for Services	813,262.95	782,082.54	808,274.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>813,644.53</b>	<b>782,888.13</b>	<b>808,274.00</b>
<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	36,036.40	2,993.78	55,000.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>36,036.40</b>	<b>2,993.78</b>	<b>55,000.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	321,502.25	369,836.87	330,000.00
620 State Aid -- General	20,367,983.00	20,810,195.00	22,298,192.00
630 DPI Special Project Grants	29,659.65	100,126.19	
640 Payments for Services	0.00	0.00	0.00
650 Student Achievement Guarantee in Education (SAGE Grant)	0.00	0.00	0.00
660 Other State Revenue Through Local Units	10,529.27	9,648.26	7,500.00
690 Other Revenue	2,905,659.38	3,249,642.77	2,697,841.00
<b>Subtotal State Sources</b>	<b>23,635,333.55</b>	<b>24,539,449.09</b>	<b>25,333,533.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	33,127.00	34,359.00	29,732.00
720 Impact Aid	170,807.00	200,275.00	125,000.00
730 DPI Special Project Grants	2,981,685.95	1,623,484.94	2,739,770.58
750 IASA Grants	690,505.89	626,796.89	720,899.27
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	620,745.23	431,725.51	0.00
790 Other Federal Revenue - Direct	34,497.72	87,098.42	
<b>Subtotal Federal Sources</b>	<b>4,531,368.79</b>	<b>3,003,739.76</b>	<b>3,615,401.85</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	40,200.00	33,007.00	6,000.00
870 Long-Term Obligations	220,421.65	0.00	
<b>Subtotal Other Financing Sources</b>	<b>260,621.65</b>	<b>33,007.00</b>	<b>6,000.00</b>

<b>Other Revenues</b>			
960 Adjustments	45,476.54	45,626.19	36,000.00
970 Refund of Disbursement	503,782.10	179,154.30	86,276.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	45,000.00	17,903.30	6,000.00
<b>Subtotal Other Revenues</b>	<b>594,258.64</b>	<b>242,683.79</b>	<b>128,276.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>43,009,610.21</b>	<b>41,206,108.77</b>	<b>43,703,014.85</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	8,234,824.76	8,132,721.60	8,922,231.95
120 000 Regular Curriculum	7,478,947.83	7,474,376.54	7,654,121.51
130 000 Vocational Curriculum	1,001,583.49	1,063,172.14	1,065,517.76
140 000 Physical Curriculum	821,648.14	831,195.87	885,450.56
160 000 Co-Curricular Activities	555,384.90	582,946.47	657,534.18
170 000 Other Special Needs	88,776.45	90,024.74	175,580.03
<b>Subtotal Instruction</b>	<b>18,181,165.57</b>	<b>18,174,437.36</b>	<b>19,360,435.99</b>
<b>Support Sources</b>			
210 000 Pupil Services	1,000,236.40	1,208,919.87	1,263,306.02
220 000 Instructional Staff Services	3,021,019.42	2,082,432.54	2,045,935.05
230 000 General Administration	479,069.88	451,437.45	555,232.15
240 000 School Building Administration	1,826,265.38	1,785,218.41	1,914,126.45
250 000 Business Administration	8,048,132.94	7,849,361.32	9,585,555.98
260 000 Central Services	148,294.43	154,449.87	143,051.10
270 000 Insurance & Judgments	406,243.88	480,313.94	451,374.94
280 000 Debt Services	64,975.55	60,074.18	75,200.00
290 000 Other Support Services	1,028,897.21	1,251,581.78	1,415,026.07
<b>Subtotal Support Sources</b>	<b>16,023,135.09</b>	<b>15,323,789.36</b>	<b>17,448,807.76</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	4,899,528.89	5,659,293.86	4,812,793.97
430 000 Instructional Service Payments	1,638,142.53	1,868,461.84	2,063,477.13
490 000 Other Non-Program Transactions	258,909.13	77,893.90	17,500.00
<b>Subtotal Non-Program Transactions</b>	<b>6,796,580.55</b>	<b>7,605,649.60</b>	<b>6,893,771.10</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>41,000,881.21</b>	<b>41,103,876.32</b>	<b>43,703,014.85</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	750,212.74	742,108.72	844,068.16
<b>900 000 Ending Fund Balance</b>	<b>742,108.72</b>	<b>844,068.16</b>	<b>844,068.16</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>472,868.75</b>	<b>748,472.22</b>	<b>30,599.23</b>
100 000 Instruction	359,949.34	521,572.23	0.00
200 000 Support Services	62,298.27	98,969.71	30,599.23
400 000 Non-Program Transactions	58,725.16	25,970.84	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>480,972.77</b>	<b>646,512.78</b>	<b>30,599.23</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 Ending Fund Balance</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	3,899,528.89	4,344,065.12	4,812,793.97
<b>Local Sources</b>			
240 Payments for Services	0.00	0.00	0.00
260 Non-Capital Sales	0.00	0.00	0.00
270 School Activity Income	0.00	0.00	0.00
290 Other Revenue, Local Sources	0.00	0.00	0.00
<b>Subtotal Local Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	0.00	0.00	0.00
340 Payments for Services	0.00	0.00	0.00
380 Medical Service Reimbursements	0.00	0.00	0.00
390 Other Inter-district, Within Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts within Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Other School Districts Outside Wisconsin</b>			
440 Payments for Services	0.00	0.00	0.00
490 Other Inter-district, Outside Wisconsin	0.00	0.00	0.00
<b>Subtotal Other School Districts Outside Wisconsin</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Intermediate Sources</b>			
510 Transit of Aids	0.00	3,382.15	1,500.00
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
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>3,382.15</b>	<b>1,500.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	1,569,887.00	1,805,244.26	1,953,802.00
620 State Aid -- General	0.00	0.00	0.00
630 DPI Special Project Grants	0.00	0.00	0.00
640 Payments for Services	0.00	0.00	0.00
650 Achievement Gap Reduction (AGR grant)	0.00	0.00	0.00
690 Other Revenue	28,692.75	1,910.82	
<b>Subtotal State Sources</b>	<b>1,598,579.75</b>	<b>1,807,155.08</b>	<b>1,953,802.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	839,522.01	769,535.93	920,274.28
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	369,546.62	244,017.94	250,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>1,209,068.63</b>	<b>1,013,553.87</b>	<b>1,170,274.28</b>
<b>Other Financing Sources</b>			
860 Compensation, Fixed Assets	0.00	0.00	0.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Other Revenues</b>			
960 Adjustments	0.00	0.00	0.00
970 Refund of Disbursement	0.00	0.00	0.00
990 Miscellaneous	0.00	0.00	0.00
<b>Subtotal Other Revenues</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>6,707,177.27</b>	<b>7,168,156.22</b>	<b>7,938,370.25</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	0.00	0.00	0.00
120 000 Regular Curriculum	0.00	0.00	0.00
130 000 Vocational Curriculum	0.00	0.00	0.00
140 000 Physical Curriculum	0.00	0.00	0.00
150 000 Special Education Curriculum	5,060,296.48	5,249,564.22	6,068,432.80
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	9,326.29	9,951.01	8,790.94
<b>Subtotal Instruction</b>	<b>5,069,622.77</b>	<b>5,259,515.23</b>	<b>6,077,223.74</b>
<b>Support Sources</b>			
210 000 Pupil Services	472,898.22	628,430.49	637,672.20
220 000 Instructional Staff Services	325,076.42	316,913.00	395,294.45
230 000 General Administration	0.00	0.00	0.00
240 000 School Building Administration	0.00	0.00	0.00
250 000 Business Administration	337,237.54	286,716.08	349,756.52
260 000 Central Services	15,454.26	3,252.22	15,000.00
270 000 Insurance & Judgments	1,300.00	1,300.00	0.00
280 000 Debt Services	0.00	0.00	0.00
290 000 Other Support Services	0.00	0.00	0.00
<b>Subtotal Support Sources</b>	<b>1,151,966.44</b>	<b>1,236,611.79</b>	<b>1,397,723.17</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	397,233.00	672,029.20	463,423.34
490 000 Other Non-Program Transactions	88,355.06	0.00	0.00
<b>Subtotal Non-Program Transactions</b>	<b>485,588.06</b>	<b>672,029.20</b>	<b>463,423.34</b>



<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,707,177.27</b>	<b>7,168,156.22</b>	<b>7,938,370.25</b>
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	89,901.42	90,215.80	90,862.88
<b>900 000 ENDING FUND BALANCES</b>	<b>90,215.80</b>	<b>90,862.88</b>	<b>90,862.88</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>314.38</b>	<b>647.08</b>	<b>0.00</b>
281 000 Long-Term Capital Debt	0.00	0.00	0.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	2,131,946.62	3,134,471.25	4,453,270.65
<b>900 000 Ending Fund Balance</b>	<b>3,134,471.25</b>	<b>4,453,270.65</b>	<b>4,453,270.65</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,002,524.63</b>	<b>1,318,799.40</b>	<b>0.00</b>
100 000 Instructional Services	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>FOOD SERVICE FUND (FUND 50)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	180,629.57	536,744.13	446,298.46
<b>900 000 ENDING FUND BALANCE</b>	<b>536,744.13</b>	<b>446,298.46</b>	<b>117,929.84</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>2,054,381.25</b>	<b>1,773,791.80</b>	<b>1,617,080.00</b>
200 000 Support Services	1,698,266.69	1,864,237.47	1,945,448.62
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,698,266.69</b>	<b>1,864,237.47</b>	<b>1,945,448.62</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
200 000 Support Services	0.00	0.00	0.00
300 000 Community Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>PACKAGE &amp; COOPERATIVE PROGRAM FUND (FUNDS 91, 93, 99)</b>	<b>Audited 2021-22</b>	<b>Unaudited 2022-23</b>	<b>Budget 2023-24</b>
900 000 Beginning Fund Balance	0.00	0.00	0.00
<b>900 000 ENDING FUND BALANCE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
100 000 Instruction	0.00	0.00	0.00
200 000 Support Services	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

# Summary Revenues and Expenses

Summary Revenues and Expenses	Beginning Budget 2022-23	October Budget 2022-2023	April Budget 2022-2023	Beginning Budget 2023- 2024	Budget Difference	Percent Change
Total Fund 10 Revenues	\$39,777,232	\$40,411,478	\$40,711,937	\$43,703,015	\$3,291,537	8.15%
Total Fund 10 Expenses	\$39,777,232	\$40,411,478	\$40,701,487	\$43,703,015	\$3,291,537	8.15%
Difference	\$0	\$0	\$10,450	\$0	\$0	
Total Fund 10 Revenues Less Grants	\$37,211,048	\$37,712,082	\$38,189,254	\$40,212,613	\$2,500,531	6.63%
Total Fund 10 Expenditures Less Grants	\$37,211,048	\$37,712,082	\$38,178,804	\$40,212,613	\$2,500,531	6.63%
Difference	\$0	\$0	\$10,450	\$0	\$0	
Total Fund 10 Revenues - Grants	\$2,566,184	\$2,699,396	\$2,511,478	\$3,490,402	\$791,006	29.30%
Total Fund 10 Expenditures - Grants	\$2,566,184	\$2,699,396	\$2,511,478	\$3,490,402	\$791,006	29.30%
Difference	\$0	\$0	\$0	\$0	\$0	
Total Fund 27 Revenues	\$7,440,935	\$7,473,188	\$7,025,634	\$7,938,370	\$465,183	6.22%
Total Fund 27 Expenses	\$7,440,935	\$7,473,188	\$7,025,634	\$7,938,370	\$465,183	6.22%
Difference	\$0	\$0	\$0	\$0	\$0	
Total Fund 27 Revenues Less Grants	\$6,523,173	\$6,555,737	\$6,249,326	\$7,018,096	\$462,359	7.05%
Total Fund 27 Expenses Less Grants	\$6,523,173	\$6,555,737	\$6,249,326	\$7,018,096	\$462,359	7.05%
Difference	\$0	\$0	\$0	\$0	\$0	
Total Fund 27 Revenue Grants Only	\$917,761	\$917,451	\$776,308	\$920,274	\$2,823	0.31%
Total Fund 27 Expenses Grant Only	\$917,761	\$917,451	\$776,308	\$920,274	\$2,823	0.31%
Difference	\$0	\$0	\$0	\$0	\$0	

# Revenues

Account	Description	Beginning Budget 2022-2023	October Budget 2022-2023	April Budget 2022-2023	Beginning Budget 2023-2024	Budget Difference	Percent Change
<b>Fund 10</b>							
10-800-211-000000-000	Property Tax - Current Year Levy	\$ 12,410,585	\$ 12,264,364	\$ 12,264,364	\$ 13,589,120	\$ 1,324,756	10.80%
10-800-213-000000-000	Mobile Home Tax	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ -	0.00%
10-800-240-000000-000	Fees - District	\$ 6,000	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%
10-800-249-000000-000	Transportation Fees	\$ 7,500	\$ 7,500	\$ 22,353	\$ 7,500	\$ -	0.00%
10-400-262-000000-000	THS Supply Resale	\$ 1,000	\$ 5,000	\$ 5,853	\$ 5,500	\$ 500	10.00%
10-800-262-000000-000	Supply Resale		\$ 10,000	\$ 29,448	\$ 10,000	\$ -	0.00%
10-400-263-000000-000	Educational Program Sales	\$ 1,000	\$ 4,600	\$ 7,095	\$ 6,000	\$ 1,400	30.43%
10-300-270-000000-000	Admissions - Middle School	\$ 1,600	\$ 1,600	\$ -	\$ 1,600	\$ -	0.00%
10-100-271-000000-000	Elementary Co-Curricular Admissions		\$ 1,000	\$ 2,197	\$ 2,000	\$ 1,000	100.00%
10-300-271-000000-000	TMS Co-Curricular Admissions		\$ 1,600	\$ 1,679		\$ (1,600)	-100.00%
10-400-271-000000-000	THS Co-Curricular Admissions	\$ 44,000	\$ 60,000	\$ 60,070	\$ 45,000	\$ (15,000)	-25.00%
10-800-280-000000-000	Earnings on Investments	\$ 7,500	\$ 7,500	\$ 42,787	\$ 40,000	\$ 32,500	433.33%
10-800-281-000000-000	Interest on Investment - Short Term Borrowing			\$ 9		\$ -	
10-800-282-000000-000	Interest - Retirement Acct LGIP	\$ 10	\$ 10	\$ 5	\$ 10	\$ -	0.00%
10-800-291-000000-000	Gifts			\$ 499		\$ -	
10-100-292-000000-000	Student Fees			\$ 1,047		\$ -	
10-400-292-000000-000	Student Fees			\$ 70		\$ -	
10-800-292-000000-000	Student Fees			\$ 75		\$ -	
10-800-293-000000-000	Rentals	\$ 8,000	\$ 8,000	\$ 4,875	\$ 4,500	\$ (3,500)	-43.75%
10-300-297-000000-000	Student Fines - Middle School	\$ 100	\$ 100	\$ 16	\$ 100	\$ -	0.00%
10-400-297-000000-000	Student Fines - Senior High School	\$ 1,200	\$ 1,200	\$ 1,200	\$ 1,200	\$ -	0.00%
10-800-297-000000-000	Student Fines - District-Wide	\$ 7,500	\$ 7,500	\$ 5,585	\$ 5,000	\$ (2,500)	-33.33%
	<b>Source: 2??</b>	<b>\$ 12,568,595</b>	<b>\$ 12,416,374</b>	<b>\$ 12,547,684</b>	<b>\$ 13,756,530</b>	<b>\$ 1,337,556</b>	<b>10.77%</b>
10-800-345-000000-000	General Tuition - Open Enrollment	\$ 803,024	\$ 771,936	\$ 772,682	\$ 808,274	\$ 36,338	4.71%
	<b>Source: 3??</b>	<b>\$ 803,024</b>	<b>\$ 771,936</b>	<b>\$ 772,682</b>	<b>\$ 808,274</b>	<b>\$ 36,338</b>	<b>4.71%</b>
10-800-515-000000-000	State Aid Transit from Intermediate	\$ 52,800	\$ 60,500	\$ 55,000	\$ 55,000	\$ (5,500)	-9.09%
10-800-517-000000-000	Federal Aid Transit from Intermediate Sources		\$ -	\$ 2,353		\$ -	
	<b>Source: 5??</b>	<b>\$ 52,800</b>	<b>\$ 60,500</b>	<b>\$ 57,353</b>	<b>\$ 55,000</b>	<b>\$ (5,500)</b>	<b>-9.09%</b>
10-800-612-000000-000	Transportation Aid	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ -	0.00%
10-800-613-000000-000	Library Aid	\$ 125,000	\$ 125,000	\$ 194,388	\$ 195,000	\$ 70,000	56.00%
10-800-619-000000-000	Other Categorical Aid		\$ -	\$ 820		\$ -	
10-800-621-000000-000	Equalization Aid	\$ 20,556,117	\$ 20,810,195	\$ 20,810,195	\$ 22,298,192	\$ 1,487,997	7.15%
10-800-630-000000-000	Special Projects Grant (CTE)	\$ -	\$ 36,289	\$ 36,289		\$ (36,289)	-100.00%
10-800-630-000000-000	Special Projects Grant (Educator Effective)			\$ 23,280		\$ -	
10-800-660-000000-000	State Revenue through Local Un	\$ 7,500	\$ 7,500	\$ 9,648	\$ 7,500	\$ -	0.00%
10-800-691-000000-000	Exempt Computer Aid	\$ 166,150	\$ 163,965	\$ 163,965	\$ 163,965	\$ (0)	0.00%
10-800-695-000000-000	Per Pupil Aid	\$ 2,287,586	\$ 2,286,844	\$ 2,286,844	\$ 2,283,876	\$ (2,968)	-0.13%
10-800-696-000000-000	High Cost Transportation Aid	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	0.00%
	<b>Source: 6??</b>	<b>\$ 23,527,353</b>	<b>\$ 23,814,793</b>	<b>\$ 23,910,429</b>	<b>\$ 25,333,533</b>	<b>\$ 1,518,740</b>	<b>6.38%</b>
10-800-713-000000-000	Vocational Education Aid	\$ 31,846	\$ 31,846	\$ 34,359	\$ 29,732	\$ (2,114)	-6.64%
10-800-721-000000-000	Impact Aid Sec. 8003	\$ 125,000	\$ 125,000	\$ 174,111	\$ 125,000	\$ -	0.00%
10-800-730-000000-000	Special Project Grants/Title IIA	\$ 137,834	\$ 137,577	\$ 113,486	\$ 143,872	\$ 6,296	4.58%
10-800-730-000000-163	ESSER II GRANT	\$ 384,167	\$ 540,419	\$ 540,419		\$ (540,419)	-100.00%
10-800-730-000000-165	ESSER III GRANT	\$ 1,132,390	\$ 1,155,640	\$ 985,982	\$ 2,545,698	\$ 1,390,058	120.28%
10-800-730-000000-381	Title IV-A	\$ 52,400	\$ 52,400	\$ 33,979	\$ 50,200	\$ (2,200)	-4.20%
10-800-751-000000-000	IASA Title I	\$ 758,760	\$ 712,727	\$ 685,599	\$ 720,899	\$ 8,172	1.15%
10-800-780-000000-000	Federal Aid thru State not DPI		\$ 283,203	\$ 283,203		\$ (283,203)	-100.00%
10-800-780-000000-721	Get Kids Ahead Grant		\$ -	\$ 51,295		\$ -	
10-800-791-000000-802	Direct Federal Aid - STEM Grant	\$ 68,787	\$ 68,787	\$ 87,098		\$ (68,787)	-100.00%
	<b>Source: 7??</b>	<b>\$ 2,691,184</b>	<b>\$ 3,107,599</b>	<b>\$ 2,994,455</b>	<b>\$ 3,615,402</b>	<b>\$ 507,803</b>	<b>16.34%</b>
10-800-861-000000-000	Equipment and Vehicle Sales		\$ 6,000	\$ 33,007	\$ 6,000	\$ -	0.00%
10-800-878-000000-000	Inception of Capital Lease			\$ 168,772		\$ -	
	<b>Source: 8??</b>	<b>\$ 6,000</b>	<b>\$ 6,000</b>	<b>\$ 201,779</b>	<b>\$ 6,000</b>	<b>\$ -</b>	<b>0.00%</b>
10-800-964-000000-000	Insurance	\$ 36,000	\$ 36,000	\$ 37,871	\$ 36,000	\$ -	0.00%
10-800-971-000000-000	Aidable-	\$ 86,276	\$ 186,276	\$ 179,154	\$ 86,276	\$ (100,000)	-53.68%
10-800-990-000000-000	Other Misc Revenue	\$ 6,000	\$ 12,000	\$ 10,530	\$ 6,000	\$ (6,000)	-50.00%
	<b>Source: 9??</b>	<b>\$ 128,276</b>	<b>\$ 234,276</b>	<b>\$ 227,555</b>	<b>\$ 128,276</b>	<b>\$ (106,000)</b>	<b>-45.25%</b>
<b>Total Fund 10</b>		<b>\$ 39,777,232</b>	<b>\$ 40,411,478</b>	<b>\$ 40,711,937</b>	<b>\$ 43,703,015</b>	<b>\$ 3,291,537</b>	<b>8.15%</b>

Account	Description	Beginning Budget 2022-2023	October Budget 2022-2023	April Budget 2022-2023	Beginning Budget 2023-2024	Budget Difference	Percent Change
<b>Fund 27</b>							
27-800-110-411000-000	Transfer from Fund 10	\$ 4,958,118	\$ 4,890,624	\$ 4,580,831	\$ 4,812,794	\$ (77,830)	-1.59%
	<b>Source: 1??</b>	<b>\$ 4,958,118</b>	<b>\$ 4,890,624</b>	<b>\$ 4,580,831</b>	<b>\$ 4,812,794</b>	<b>\$ (77,830)</b>	<b>-1.59%</b>
27-800-516-000000-000	Spec Ed transit of aid from a CESA		\$ -	\$ 3,382	\$ 1,500	\$ 1,500	
	<b>Source: 5??</b>	<b>\$ -</b>	<b>\$ 1,500</b>	<b>\$ 3,382</b>	<b>\$ 1,500</b>	<b>\$ -</b>	<b>0.00%</b>
27-800-611-000000-000	Handicapped Aid Revenue-Distr	\$ 1,315,056	\$ 1,415,112	\$ 1,415,112	\$ 1,953,802	\$ 538,690	38.07%
	<b>Source: 6??</b>	<b>\$ 1,315,056</b>	<b>\$ 1,415,112</b>	<b>\$ 1,415,112</b>	<b>\$ 1,953,802</b>	<b>\$ 538,690</b>	<b>38.07%</b>
27-800-730-000000-341	Special Project Grants - IDEA	\$ 904,506	\$ 904,227	\$ 763,596	\$ 907,515	\$ 3,288	0.36%
27-800-730-000000-347	Special Project Grants - Prescho	\$ 13,256	\$ 13,224	\$ 12,712	\$ 12,759	\$ (465)	-3.52%
27-800-780-000000-000	Medicaid Revenue	\$ 250,000	\$ 250,000	\$ 250,000	\$ 250,000	\$ -	0.00%
	<b>Source: 7??</b>	<b>\$ 1,167,761</b>	<b>\$ 1,167,451</b>	<b>\$ 1,026,308</b>	<b>\$ 1,170,274</b>	<b>\$ 2,823</b>	<b>0.24%</b>
<b>Total Fund 27</b>		<b>\$ 7,440,935</b>	<b>\$ 7,473,188</b>	<b>\$ 7,025,634</b>	<b>\$ 7,938,370</b>	<b>\$ 465,183</b>	<b>6.22%</b>

<b>Fund 29</b>							
29-800-791-000000-000	Direct Federal Aid	\$ 33,854	\$ 33,711	\$ 33,711	\$ 30,181	\$ (3,530)	-10.47%
	<b>Source: 7??</b>	<b>\$ 33,854</b>	<b>\$ 33,711</b>	<b>\$ 33,711</b>	<b>\$ 30,181</b>	<b>\$ (3,530)</b>	<b>-10.47%</b>
<b>Total Fund 29</b>		<b>\$ 33,854</b>	<b>\$ 33,711</b>	<b>\$ 33,711</b>	<b>\$ 30,181</b>	<b>\$ (3,530)</b>	<b>-10.47%</b>

<b>Fund 50</b>							
50-800-251-000000-000	Food Service Sales-Pupils	\$ 400,000	\$ 380,000	\$ 380,000	\$ 346,000	\$ (34,000)	-8.95%
50-800-252-000000-000	Food Service Sales - Adults	\$ 6,000	\$ 6,050	\$ 6,050	\$ 6,030	\$ (20)	-0.33%
50-800-252-000000-586	Adult Lunches - Summer Nutritio	\$ 200	\$ 650	\$ 650	\$ 650	\$ -	0.00%
50-800-259-000000-000	Other Food Service Sales	\$ 15,000	\$ 175,000	\$ 175,000	\$ 200,000	\$ 25,000	14.29%
50-800-280-000000-000	Earnings on Investments	\$ 150	\$ 150	\$ 150	\$ 150	\$ -	0.00%
	<b>Source: 2??</b>	<b>\$ 605,400</b>	<b>\$ 561,850</b>	<b>\$ 561,850</b>	<b>\$ 552,830</b>	<b>\$ (9,020)</b>	<b>-1.61%</b>
50-800-617-000000-000	Food Service Aid - State	\$ 13,500	\$ 13,500	\$ 13,500		\$ (13,500)	-100.00%
50-800-617-000000-542	State Aid - Match NSL	\$ 5,750	\$ 5,750	\$ 5,750	\$ 13,500	\$ 7,750	134.78%
50-800-617-000000-543	State Aid - SSBA		\$ 5,750	\$ -	\$ 5,750	\$ -	0.00%
	<b>Source: 6??</b>	<b>\$ 19,250</b>	<b>\$ 25,000</b>	<b>\$ 19,250</b>	<b>\$ 19,250</b>	<b>\$ (5,750)</b>	<b>-23.00%</b>
50-800-714-000000-000	Donated Commodities-DPI Figur	\$ 100,000	\$ 100,000	\$ 125,000	\$ 125,000	\$ 25,000	25.00%
50-800-717-000000-546	Breakfast Program - Fed Reimb	\$ 120,000	\$ 140,000	\$ 156,000	\$ 150,000	\$ 10,000	7.14%
50-800-717-000000-547	Food Service Aid - Lunch	\$ 595,000	\$ 792,351	\$ 792,125	\$ 700,000	\$ (92,351)	-11.66%
50-800-717-000000-586	Food Service Aid - SFS	\$ 101,000	\$ 70,000	\$ 70,000	\$ 70,000	\$ -	0.00%
	<b>Source: 7??</b>	<b>\$ 916,000</b>	<b>\$ 1,102,351</b>	<b>\$ 1,144,805</b>	<b>\$ 1,045,000</b>	<b>\$ (57,351)</b>	<b>-5.20%</b>
<b>Total Fund 29</b>		<b>\$ 1,540,650</b>	<b>\$ 1,683,451</b>	<b>\$ 1,725,905</b>	<b>\$ 1,617,080</b>	<b>\$ (66,371)</b>	<b>-3.94%</b>

<b>Overall Totals:</b>		<b>\$ 48,792,671</b>	<b>\$ 49,601,828</b>	<b>\$ 49,497,187</b>	<b>\$ 53,288,646</b>	<b>\$ 3,686,818</b>	<b>7.43%</b>
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# Salary Budget

SALARY BUDGET	Beginning Budget 2022-2023	October Budget 2022-2023	April Budget 2022-2023	Beginning Budget 2023-2024	Budget Difference	Percent Change
<b>FUND 10</b>						
District Wide Elementary	\$633,675	\$623,850	\$548,125	\$651,073	\$27,223	4.36%
Lemonweir	\$1,704,010	\$1,728,014	\$1,691,606	\$1,845,357	\$117,342	6.79%
Miller	\$1,436,645	\$1,371,854	\$1,349,715	\$1,441,672	\$69,818	5.09%
Oakdale	\$439,396	\$444,174	\$432,281	\$460,185	\$16,011	3.60%
Camp Douglas	\$395,868	\$393,637	\$380,994	\$415,457	\$21,820	5.54%
Wyeville	\$690,797	\$680,207	\$674,634	\$725,655	\$45,448	6.68%
Warrens	\$786,448	\$783,032	\$704,746	\$819,779	\$36,747	4.69%
LaGrange	\$2,306,101	\$2,274,854	\$2,194,274	\$2,339,875	\$65,021	2.86%
Tomah Area Montessori School	\$431,236	\$427,315	\$423,126	\$464,144	\$36,829	8.62%
4K Community	\$84,037	\$126,644	\$127,862	\$134,827	\$8,182	6.46%
<b>Total</b>	<b>\$8,908,212</b>	<b>\$8,853,582</b>	<b>\$8,527,361</b>	<b>\$9,298,023</b>	<b>\$444,442</b>	<b>5.02%</b>
Elementary	\$8,908,212	\$8,853,582	\$8,527,361	\$9,298,023	\$444,442	5.02%
Middle School	\$3,665,059	\$3,581,031	\$3,530,750	\$3,822,604	\$241,573	6.75%
High School	\$5,927,793	\$5,806,170	\$5,562,386	\$5,945,928	\$139,758	2.41%
Alternative School	\$597,588	\$642,299	\$495,714	\$622,979	(\$19,320)	-3.01%
English Language Learner	\$85,573	\$85,321	\$84,803	\$171,530	\$86,209	101.04%
Administration	\$852,735	\$852,592	\$869,788	\$1,004,946	\$152,354	17.87%
Health	\$41,635	\$41,459	\$41,457	\$41,100	(\$359)	-0.87%
Transportation	\$1,447,579	\$1,452,113	\$1,441,850	\$1,513,331	\$61,218	4.22%
Operation	\$1,291,230	\$1,288,919	\$1,224,916	\$1,313,038	\$24,118	1.87%
Maintenance	\$536,083	\$517,621	\$467,939	\$537,326	\$19,705	3.81%
District Reading	\$43,932	\$50,358	\$49,967	\$89,087	\$38,729	76.91%
District Wide Programs	\$1,169,140	\$1,190,911	\$1,068,743	\$1,202,783	\$11,872	1.00%
Summer School/Intersession	\$193,385	\$193,385	\$137,634	\$196,229	\$2,844	1.47%
Curriculum	\$274,155	\$273,943	\$293,192	\$288,484	\$14,541	5.31%
Technology	\$257,870	\$261,614	\$292,049	\$278,777	\$17,163	6.56%
<b>FUND 10 TOTAL</b>	<b>\$25,291,970</b>	<b>\$25,091,318</b>	<b>\$24,088,551</b>	<b>\$26,326,164</b>	<b>\$1,234,846</b>	<b>4.92%</b>
<b>FUND 27</b>						
District Wide Elementary	\$89,810	\$88,166	\$146,058	\$91,188	\$3,022	3.43%
Lemonweir	\$588,706	\$582,637	\$578,066	\$618,413	\$35,776	6.14%
Miller	\$452,123	\$488,777	\$379,606	\$528,056	\$39,279	8.04%
Oakdale	\$201,273	\$202,633	\$139,704	\$194,456	(\$8,177)	-4.04%
Camp Douglas	\$3,921	\$3,905	\$21,977	\$32,747	\$28,843	738.69%
Wyeville	\$100,255	\$100,019	\$97,279	\$106,266	\$6,248	6.25%
Warrens	\$206,608	\$208,572	\$156,524	\$222,990	\$14,418	6.91%
LaGrange	\$1,115,377	\$1,127,779	\$969,346	\$1,147,978	\$20,200	1.79%
Total Elementary Salary	\$2,758,074	\$2,802,488	\$2,488,560	\$2,942,096	\$139,608	4.98%
Middle School	\$934,409	\$972,320	\$903,405	\$1,032,116	\$59,796	6.15%
High School	\$1,182,040	\$1,179,126	\$1,153,922	\$1,258,778	\$79,652	6.76%
Transportation	\$275,387	\$269,752	\$255,149	\$307,457	\$37,705	13.98%
District Wide Aid Eligible	\$1,298,943	\$1,255,986	\$1,137,742	\$1,404,027	\$148,041	11.79%
District Wide Non Aid Eligible	\$22,990	\$24,735	\$24,867	\$26,343	\$1,609	6.50%
<b>FUND 27 TOTAL</b>	<b>\$6,471,843</b>	<b>\$6,504,407</b>	<b>\$5,963,645</b>	<b>\$6,970,816</b>	<b>\$466,409</b>	<b>7.17%</b>
<b>FUND 10 TOTAL</b>	<b>\$25,291,970</b>	<b>\$25,091,318</b>	<b>\$24,088,551</b>	<b>\$26,326,164</b>	<b>\$1,234,846</b>	<b>4.92%</b>
<b>FUND 27 TOTAL</b>	<b>\$6,471,843</b>	<b>\$6,504,407</b>	<b>\$5,963,645</b>	<b>\$6,970,816</b>	<b>\$466,409</b>	<b>7.17%</b>
<b>GRAND TOTAL</b>	<b>\$31,763,813</b>	<b>\$31,595,725</b>	<b>\$30,052,196</b>	<b>\$33,296,980</b>	<b>\$1,701,255</b>	<b>5.38%</b>

# Non-Salary Budget

FUND 10	Beginning Budget 2022-2023	October Budget 2022-2023	April Budget 2022-2023	Beginning Budget 2023-2024	Budget Difference	Percent Change
Lemonweir	\$20,391	\$20,391	\$27,642	\$20,276	(\$115)	-0.56%
Miller	\$20,028	\$20,028	\$30,075	\$19,276	(\$752)	-3.75%
Oakdale	\$6,385	\$6,385	\$8,728	\$5,835	(\$550)	-8.61%
Camp Douglas	\$5,106	\$5,106	\$6,410	\$5,205	\$99	1.94%
Wyeville	\$7,350	\$7,350	\$8,457	\$8,852	\$1,501	20.43%
Warrens	\$9,912	\$9,912	\$13,521	\$9,788	(\$124)	-1.25%
LaGrange	\$31,044	\$31,044	\$35,210	\$30,711	(\$333)	-1.07%
Montessori School	\$5,985	\$5,985	\$8,970	\$5,557	(\$429)	-7.16%
District Music/Art/PE	\$24,961	\$24,961	\$22,365	\$24,851	(\$110)	-0.44%
Elementary Common School Li	\$52,363	\$52,363	\$160,625	\$52,363	\$0	0.00%
<b>Elementary Total</b>	<b>\$183,524</b>	<b>\$183,524</b>	<b>\$322,004</b>	<b>\$182,713</b>	<b>(\$811)</b>	<b>-0.44%</b>
Middle School	\$58,726	\$58,726	\$70,985	\$56,715	(\$2,011)	-3.42%
MS Common School Library	\$11,132	\$11,132	\$32,647	\$11,132	\$0	0.00%
MS Athletics	\$12,075	\$12,075	\$14,069	\$20,100	\$8,025	66.46%
Tomah High School (THS)	\$134,028	\$134,028	\$203,347	\$134,618	\$590	0.44%
THS Common Library	\$12,705	\$12,705	\$31,217	\$12,705	\$0	0.00%
THS Athletics	\$143,723	\$143,723	\$163,649	\$171,000	\$27,277	18.98%
District-Wide Common School	\$48,800	\$48,800	\$0	\$118,800	\$70,000	143.44%
Alternative School	\$26,334	\$26,334	\$9,952	\$26,630	\$296	1.12%
English Language Learner	\$1,450	\$1,450	\$1,450	\$700	(\$750)	-51.72%
Administration	\$772,719	\$835,617	\$972,833	\$898,163	\$62,546	7.48%
Health	\$3,200	\$3,200	\$15,288	\$3,200	\$0	0.00%
Transportation	\$955,647	\$955,647	\$1,023,358	\$961,570	\$5,923	0.62%
Operation	\$1,060,181	\$1,060,181	\$1,136,572	\$1,110,515	\$50,334	4.75%
Construction	\$339,652	\$731,960	\$1,603,390	\$1,790,432	\$1,058,472	144.61%
Maintenance	\$300,000	\$300,000	\$332,286	\$300,000	\$0	0.00%
District Wide Programs	\$6,920,046	\$7,066,525	\$6,942,615	\$7,105,430	\$38,905	0.55%
District Wide AV	\$47,286	\$47,286	\$53,431	\$83,431	\$36,145	76.44%
Summer School/Intersession	\$4,000	\$4,000	\$3,290	\$4,000	\$0	0.00%
Curriculum	\$349,700	\$349,700	\$314,410	\$349,700	\$0	0.00%
Technology	\$450,000	\$550,000	\$773,823	\$456,544	(\$93,456)	-16.99%
Gifted & Talented	\$3,350	\$3,350	\$2,957	\$3,350	\$0	0.00%
Native American Education	\$2,500	\$2,500	\$490	\$2,500	\$0	0.00%
4K (Four Year Old Kindergarten)	\$77,300	\$77,300	\$65,135	\$81,500	\$4,200	5.43%
Wellness	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
<b>FUND 10</b>	<b>\$11,919,078</b>	<b>\$12,620,764</b>	<b>\$14,090,253</b>	<b>\$13,886,449</b>	<b>\$1,265,685</b>	<b>10.03%</b>
FUND 27	Beginning Budget 2022-2023	October Budget 2022-2023	April Budget 2022-2023	Beginning Budget 2023-2024	Budget Difference	Percent Change
Transportation	\$33,000	\$33,000	\$26,664	\$33,000	\$0	0.00%
District Wide Aid Eligible	\$0	\$0	\$240,686	\$0	\$0	
District Wide Non Aid Eligible	\$18,330	\$18,330	\$18,330	\$14,280	(\$4,050)	-22.09%
<b>FUND 27 TOTAL</b>	<b>\$51,330</b>	<b>\$51,330</b>	<b>\$285,681</b>	<b>\$47,280</b>	<b>\$0</b>	<b>0.00%</b>
<b>FUND 38 &amp; 39 DEBT SERVICE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>Fund 46</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>FUND 10 TOTAL</b>	<b>\$11,919,078</b>	<b>\$12,620,764</b>	<b>\$14,090,253</b>	<b>\$13,886,449</b>	<b>\$1,265,685</b>	<b>10.03%</b>
<b>FUND 27 TOTAL</b>	<b>\$51,330</b>	<b>\$51,330</b>	<b>\$285,681</b>	<b>\$47,280</b>	<b>(\$4,050)</b>	<b>-7.89%</b>
<b>FUND 38 &amp; 39 TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>Fund 46</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	
<b>GRAND TOTAL</b>	<b>\$11,970,408</b>	<b>\$12,672,094</b>	<b>\$14,375,933</b>	<b>\$13,933,729</b>	<b>\$1,261,635</b>	<b>9.96%</b>

Alternative School						
Description	Beginning Budget 2022-2023	October Budget 2022-2023	April Budget 2022-2023	Beginning Budget 2023-2024	Budget Difference	Percent Change
Personal Services - Alternative	\$17,940	\$17,940	\$0	\$21,000	\$3,060	17.06%
General Supplies - Alternative	\$8,194	\$8,194	\$8,194	\$5,430	(\$2,764)	-33.73%
General Supplies - Library	\$200	\$200	\$200	\$200	\$0	0.00%
Non Capital Equip - Furniture			\$1,009		\$0	
Textbooks - Alternative School			\$33		\$0	
	<b>\$26,334</b>	<b>\$26,334</b>	<b>\$9,919</b>	<b>\$26,630</b>	<b>\$296</b>	<b>1.12%</b>

English Language Learner						
Description	Beginning Budget 2022-2023	October Budget 2022-2023	April Budget 2022-2023	Beginning Budget 2023-2024	Budget Difference	Percent Change
Mileage ELL	\$750	\$750	\$750		(\$750)	-100.00%
General Supplies - ELL	\$700	\$700	\$700	\$700	\$0	0.00%
	<b>\$1,450</b>	<b>\$1,450</b>	<b>\$1,450</b>	<b>\$700</b>	<b>(\$750)</b>	<b>-51.72%</b>

Administration						
Description	Beginning Budget 2022-2023	October Budget 2022-2023	April Budget 2022-2023	Beginning Budget 2023-2024	Budget Difference	Percent Change
Personal Services - Election	\$6,000	\$6,000	\$10,720	\$6,000	\$0	0.00%
Personal Services - Legal Serv	\$150,000	\$150,000	\$84,116	\$150,000	\$0	0.00%
Personal Services - Audit	\$10,595	\$10,595	\$16,095	\$16,100	\$5,505	51.96%
Other Bd of Education - WASB	\$8,000	\$8,000	\$8,435	\$8,435	\$435	5.44%
Personal Services - District Adr	\$26,000	\$26,000	\$14,094	\$26,000	\$0	0.00%
Personal Services - Direction o	\$52,500	\$52,500	\$61,161	\$52,500	\$0	0.00%
Equip Rental - Direction of Busi	\$1,508	\$1,508	\$1,508	\$1,508	\$0	0.00%
Emplee Travel - Board Member	\$3,100	\$3,100	\$213	\$3,100	\$0	0.00%
Emplee Travel - District Admini	\$10,000	\$10,000	\$458	\$10,000	\$0	0.00%
Emplee Travel - Direction of Bu	\$5,000	\$5,000	\$5,422	\$5,000	\$0	0.00%
Public Relations	\$17,000	\$17,000	\$1,147	\$17,000	\$0	0.00%
Advertising - Direction of Busin	\$30,000	\$30,000	\$30,562	\$30,000	\$0	0.00%
Communication - Postage	\$12,200	\$12,200	\$10,272	\$12,200	\$0	0.00%
General Supplies - Election	\$200	\$200	\$0	\$200	\$0	0.00%
General Supplies - Direction of	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
General Supplies - Fiscal	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
Periodicals Direction of Busine	\$500	\$500	\$545	\$545	\$45	8.99%
Principal Johnson Control Lease			\$53,888	\$54,000	\$54,000	
Operational Debt - Interest Sho	\$15,000	\$15,000	\$5,055	\$15,000	\$0	0.00%
Interest Johnson Control Lease			\$6,131	\$6,200	\$6,200	
District Liability Insurance	\$35,423	\$27,810	\$26,626	\$26,626	(\$1,184)	-4.26%
District Property Insurance	\$60,276	\$70,524	\$70,524	\$70,524	\$0	0.00%
Workers Compensation	\$296,202	\$356,465	\$354,225	\$354,225	(\$2,240)	-0.63%
Fidelity Bond Premiums	\$2,865	\$2,865	\$0		(\$2,865)	-100.00%
Dues & Fees - Direction of	\$14,350	\$14,350	\$17,032	\$17,000	\$2,650	18.47%
Other Adjustments			\$168,772			
Refund Payment	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
	<b>\$772,719</b>	<b>\$835,617</b>	<b>\$972,833</b>	<b>\$898,163</b>	<b>\$62,546</b>	<b>7.48%</b>

Health						
Description	Beginning Budget 2022-2023	October Budget 2022-2023	April Budget 2022-2023	Beginning Budget 2023-2024	Budget Difference	Percent Change
Emplee Travel - Health	\$3,000	\$3,000	\$1,808	\$3,000	\$0	0.00%
General Supplies Health	\$200	\$200	\$0	\$200	\$0	0.00%
Medical Supplies - Health			\$13,480		\$0	
	<b>\$3,200</b>	<b>\$3,200</b>	<b>\$15,288</b>	<b>\$3,200</b>	<b>\$0</b>	<b>0.00%</b>

<b>Transportation</b>						
<b>Description</b>	<b>Beginning Budget 2022-2023</b>	<b>October Budget 2022-2023</b>	<b>April Budget 2022-2023</b>	<b>Beginning Budget 2023-2024</b>	<b>Budget Difference</b>	<b>Percent Change</b>
Personal Service-Direction of P	\$7,555	\$7,555	\$13,802	\$13,500	\$5,945	78.69%
Vehicle Repairs and Maintenanc	\$37,600	\$37,600	\$48,547	\$37,600	\$0	0.00%
Parent Contract	\$1,000	\$1,000	\$15,534	\$10,000	\$9,000	900.00%
Emplee Travel - Direction Pupil	\$2,350	\$2,350	\$1,415	\$2,350	\$0	0.00%
Petroleum Regular (Home to S	\$325,000	\$325,000	\$352,243	\$341,650	\$16,650	5.12%
Communication - Regular-Home to School			\$316	\$315		
General Supplies-Vehicle Main	\$179,021	\$179,021	\$198,345	\$179,000	(\$21)	-0.01%
Non-Capital Equip-Vehicle Mair	\$550	\$550	\$0	\$550	\$0	0.00%
Capital Equip - Group Depreciation			\$198,446		\$0	
Equipment/Vehicles Maint Indiv	\$320,610	\$320,610	\$123,596	\$320,610	\$0	0.00%
Liability Insurance - Transporta	\$80,111	\$80,111	\$69,593	\$54,145	(\$25,966)	-32.41%
Dues & Fees-Direction of I	\$1,850	\$1,850	\$1,522	\$1,850	\$0	0.00%
	<b>\$955,647</b>	<b>\$955,647</b>	<b>\$1,023,358</b>	<b>\$961,570</b>	<b>\$5,923</b>	<b>0.62%</b>

<b>Operation</b>						
<b>Description</b>	<b>Beginning Budget 2022-2023</b>	<b>October Budget 2022-2023</b>	<b>April Budget 2022-2023</b>	<b>Beginning Budget 2023-2024</b>	<b>Budget Difference</b>	<b>Percent Change</b>
Non-Technology Repairs & amp	\$40,000	\$40,000	\$47,399	\$40,000	\$0	0.00%
Cleaning Services - Sites	\$75,000	\$75,000	\$160,724	\$75,000	\$0	0.00%
Gas for Heat - Lemonweir	\$19,746	\$19,746	\$17,365	\$19,746	\$0	0.00%
Gas for Heat - Miller	\$20,758	\$20,758	\$14,188	\$20,758	\$0	0.00%
Gas for Heat - Oakdale	\$11,094	\$11,094	\$5,334	\$11,094	\$0	0.00%
Gas for Heat - Camp	\$6,294	\$6,294	\$5,778	\$6,294	\$0	0.00%
Gas for Heat - LaGrange	\$22,439	\$22,439	\$13,082	\$22,439	\$0	0.00%
Gas for Heat - Wyeville	\$15,205	\$15,205	\$7,335	\$15,205	\$0	0.00%
Gas for Heat - Warrens	\$16,372	\$16,372	\$9,159	\$16,372	\$0	0.00%
Gas for Heat - RKLC	\$10,234	\$10,234	\$8,573	\$10,234	\$0	0.00%
Gas for Heat - TAMS	\$3,774	\$3,774	\$2,441	\$3,774	\$0	0.00%
Gas for Heat - Middle School	\$41,937	\$41,937	\$38,562	\$46,937	\$5,000	11.92%
Gas for Heat - High School	\$60,695	\$60,695	\$61,333	\$65,695	\$5,000	8.24%
Gas for Heat - Bldgs	\$14,452	\$14,452	\$8,919	\$14,452	\$0	0.00%
Electricity Other Than Heat - Le	\$24,583	\$24,583	\$20,380	\$24,583	\$0	0.00%
Electricity Other Than Heat - Mi	\$20,076	\$20,076	\$14,388	\$20,076	\$0	0.00%
Electricity Other Than Heat - O:	\$9,443	\$9,443	\$6,651	\$9,443	\$0	0.00%
Electricity Other Than Heat - C:	\$7,500	\$7,500	\$7,884	\$7,500	\$0	0.00%
Electricity Other Than Heat - Le	\$32,395	\$32,395	\$26,800	\$32,395	\$0	0.00%
Electricity Other Than Heat - W	\$12,781	\$12,781	\$9,795	\$12,781	\$0	0.00%
Electricity Other Than Heat - W	\$17,527	\$17,527	\$14,886	\$17,527	\$0	0.00%
Electricity Other Than Heat - RI	\$10,316	\$10,316	\$11,074	\$10,316	\$0	0.00%
Electricity Other Than Heat - T/	\$3,874	\$3,874	\$4,830	\$3,874	\$0	0.00%
Electricity Other Than Heat - Mi	\$75,075	\$75,075	\$57,902	\$85,075	\$10,000	13.32%
Electricity Other Than Heat - Hi	\$131,808	\$131,808	\$115,675	\$161,808	\$30,000	22.76%
Electricity Other than Heat - Blc	\$21,076	\$21,076	\$30,550	\$21,076	\$0	0.00%
Water - Lemonweir	\$5,420	\$5,420	\$2,508	\$5,420	\$0	0.00%
Water - Miller	\$4,673	\$4,673	\$2,571	\$4,673	\$0	0.00%
Water - Oakdale	\$1,000	\$1,000	\$912	\$1,000	\$0	0.00%
Water - Camp	\$1,379	\$1,379	\$931	\$1,379	\$0	0.00%
Water - LaGrange	\$6,816	\$6,816	\$3,135	\$6,816	\$0	0.00%
Water - Warrens	\$2,713	\$2,713	\$2,119	\$2,713	\$0	0.00%
Water - RKLC	\$1,146	\$1,146	\$801	\$1,146	\$0	0.00%
Water - TAMS	\$750	\$750	\$578	\$750	\$0	0.00%
Water - Middle School	\$5,500	\$5,500	\$4,216	\$5,500	\$0	0.00%
Water - High School	\$10,047	\$10,047	\$9,008	\$10,047	\$0	0.00%
Water - Bldgs	\$10,000	\$10,000	\$10,835	\$10,000	\$0	0.00%
Sewer - Lemonweir	\$7,766	\$7,766	\$4,064	\$7,766	\$0	0.00%
Sewer - Miller	\$6,516	\$6,516	\$4,187	\$6,516	\$0	0.00%
Sewer - Oakdale	\$2,127	\$2,127	\$1,836	\$2,127	\$0	0.00%
Sewer - Camp	\$1,000	\$1,000	\$878	\$1,000	\$0	0.00%



Sewer - LaGrange	\$7,912	\$7,912	\$5,384	\$7,912	\$0	0.00%
Sewer - Wyeville	\$5,500	\$5,500	\$5,280	\$5,500	\$0	0.00%
Sewer - Warrens	\$11,000	\$11,000	\$10,951	\$11,000	\$0	0.00%
Sewer - RKLC	\$1,001	\$1,001	\$918	\$1,001	\$0	0.00%
Sewer - TAMS	\$1,824	\$1,824	\$732	\$1,824	\$0	0.00%
Sewer - Middle School	\$13,854	\$13,854	\$7,660	\$13,854	\$0	0.00%
Sewer - High School	\$15,495	\$15,495	\$15,147	\$15,495	\$0	0.00%
Sewerage - Bldgs	\$4,000	\$4,000	\$3,940	\$4,000	\$0	0.00%
Emplee Travel - Operation	\$750	\$750	\$1,037	\$750	\$0	0.00%
Communication - Telephone	\$52,600	\$52,600	\$48,197	\$52,600	\$0	0.00%
CESA payment	\$11,138	\$11,138	\$15,428	\$11,472	\$334	3.00%
General Supplies - Sites	\$30,000	\$30,000	\$52,430	\$30,000	\$0	0.00%
General Supplies - Buildings	\$96,300	\$96,300	\$139,693	\$96,300	\$0	0.00%
Non-Capital Equip - Operation	\$7,500	\$7,500	\$0	\$7,500	\$0	0.00%
Equipment Components - Oper	\$10,000	\$10,000	\$27,919	\$10,000	\$0	0.00%
Dues & Fees - Operations			\$260	\$0	\$0	
	<b>\$1,020,181</b>	<b>\$1,020,181</b>	<b>\$1,088,913</b>	<b>\$1,110,515</b>	<b>\$50,334</b>	<b>4.93%</b>

### Construction

Description	Beginning Budget 2022-2023	October Budget 2022-2023	April Budget 2022-2023	Beginning Budget 2023-2024	Budget Difference	Percent Change
Construction Services	\$339,652	\$731,960	\$1,603,390	\$1,790,432	\$1,058,472	144.61%
	<b>\$339,652</b>	<b>\$731,960</b>	<b>\$1,603,390</b>	<b>\$1,790,432</b>	<b>\$1,058,472</b>	<b>144.61%</b>

### Maintenance

Description	Beginning Budget 2022-2023	October Budget 2022-2023	April Budget 2022-2023	Beginning Budget 2023-2024	Budget Difference	Percent Change
Property Services - Bldg	\$94,000	\$94,000	\$120,846	\$94,000	\$0	0.00%
HVAC Maintenance Contract	\$27,000	\$27,000	\$26,877	\$27,000	\$0	0.00%
Property Services - Bldg - Elect	\$30,000	\$30,000	\$23,090	\$30,000	\$0	0.00%
PS HVAC Maintenance	\$65,000	\$65,000	\$52,891	\$65,000	\$0	0.00%
Vehicle and Equip Rental	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%
Emplee Travel - Direction of M	\$500	\$500	\$0	\$500	\$0	0.00%
General Supplies - Bldgs	\$45,000	\$45,000	\$56,650	\$45,000	\$0	0.00%
General Supplies - Plumbing	\$13,000	\$13,000	\$23,763	\$13,000	\$0	0.00%
General Supplies - Electrical	\$24,000	\$24,000	\$26,909	\$24,000	\$0	0.00%
Dues & Fees Maintenance	\$500	\$500	\$1,260	\$500	\$0	0.00%
	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$332,286</b>	<b>\$300,000</b>	<b>\$0</b>	<b>0.00%</b>

### District Wide Programs

Description	Beginning Budget 2022-2023	October Budget 2022-2023	April Budget 2022-2023	Beginning Budget 2023-2024	Budget Difference	Percent Change
Personal Services - Fitness Ce	\$4,000	\$4,000	\$1,884	\$4,000	\$0	0.00%
Purchased Services - Psych			\$3,650		\$0	
Personal Service - Instructional	\$18,000	\$18,000	\$10,212	\$18,000	\$0	0.00%
Purchased Service - School S	\$78,500	\$78,500	\$60,123	\$78,500	\$0	0.00%
PS - District Wide	\$21,800	\$21,800	\$34,401	\$21,800	\$0	0.00%
Equip Rental - District Wide	\$108,000	\$108,000	\$22,949	\$25,000	(\$83,000)	-76.85%
Elementary Sub Mileage			\$5		\$0	
Emplee Travel-Instructional Sta	\$4,500	\$4,500	\$6,171	\$6,500	\$2,000	44.44%
Open Enrollment Tuition Waive	\$200,000	\$200,000	\$238,916	\$266,831	\$66,831	33.42%
General Tuition - Open Enrollm	\$1,072,025	\$1,197,921	\$1,160,236	\$1,236,370	\$38,449	3.21%
CESA Payment - Instructional	\$12,500	\$12,500	\$9,130	\$10,000	(\$2,500)	-20.00%
CESA Services			\$5,150		\$0	
Pymt to CESA - District Wide P	\$65,353	\$65,353	\$71,126	\$106,651	\$41,298	63.19%
General Tuition UW Systems/C	\$37,000	\$37,000	\$21,624	\$37,000	\$0	0.00%
Private School Vouchers	\$240,000	\$328,077	\$328,077	\$381,625	\$53,548	16.32%
General Tuition - Payment to W	\$35,000	\$35,000	\$31,633	\$35,000	\$0	0.00%
Supplies - Fitness Center	\$750	\$750	\$0	\$750	\$0	0.00%

General Supplies - District Wide	\$22,000	\$22,000	\$22,000	\$22,109	\$109	0.50%
Paper - District Wide	\$35,000	\$35,000	\$27,000	\$35,000	\$0	0.00%
Transfer to Special Education Fund	\$4,958,118	\$4,890,624	\$4,580,831	\$4,812,794	(\$77,830)	-1.59%
Transfer to Fund 46			\$300,000		\$0	
Non-Aidable Refund-Other Non-Refundable	\$7,500	\$7,500	\$0	\$7,500	\$0	0.00%
General Aid Payment Adjustment		7500	7500		(\$7,500)	-100.00%
	<b>\$6,920,046</b>	<b>\$7,074,025</b>		<b>\$7,105,430</b>	<b>\$31,405</b>	<b>0.44%</b>

### District Wide AV

Description	Beginning Budget 2022-2023	October Budget 2022-2023	April Budget 2022-2023	Beginning Budget 2023-2024	Budget Difference	Percent Change
Maintenance-Instructional Equipment	\$3,436	\$3,436	\$3,436	\$33,436	\$30,000	873.17%
Maintenance-Other Equipment	\$9,902	\$9,902	\$15,874	\$15,874	\$5,973	60.32%
General Supplies - AV	\$8,184	\$8,184	\$8,184	\$8,184	\$0	0.00%
Non-Capital Equip - AV	\$25,765	\$25,765	\$25,937	\$25,937	\$172	0.67%
	<b>\$47,286</b>	<b>\$47,286</b>	<b>\$53,431</b>	<b>\$83,431</b>	<b>\$36,145</b>	<b>76.44%</b>

### Curriculum

Description	Beginning Budget 2022-2023	October Budget 2022-2023	April Budget 2022-2023	Beginning Budget 2023-2024	Budget Difference	Percent Change
Personal Services-Curriculum Instruction	\$1,200	\$1,200	\$3,595	\$1,200	\$0	0.00%
Employee Travel-Direction of Imp	\$3,500	\$3,500	\$1,005	\$3,500	\$0	0.00%
Educational Services	\$100,000	\$100,000	\$80,432	\$100,000	\$0	0.00%
General Supplies - English Language	\$2,000	\$2,000	\$39,157	\$2,000	\$0	0.00%
General Supplies - Mathematics	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%
General Supplies - Science	\$2,000	\$2,000	\$2,252	\$2,000	\$0	0.00%
General Supplies - Curriculum	\$5,000	\$5,000	\$37,717	\$5,000	\$0	0.00%
Non Capital Equipment			\$19,865		\$0	
Textbooks-Regular Curriculum	\$225,000	\$225,000	\$128,553	\$225,000	\$0	0.00%
Textbooks Replacement	\$8,000	\$8,000	\$1,318	\$8,000	\$0	0.00%
Dues Fees - Curriculum	\$1,000	\$1,000	\$515	\$1,000	\$0	0.00%
	<b>\$349,700</b>	<b>\$349,700</b>	<b>\$314,410</b>	<b>\$349,700</b>	<b>\$0</b>	<b>0.00%</b>

### Technology

Description	Beginning Budget 2022-2023	October Budget 2022-2023	April Budget 2022-2023	Beginning Budget 2023-2024	Budget Difference	Percent Change
Tech Related Repairs - Instructional	\$35,000	\$35,000	\$35,000		(\$35,000)	-100.00%
Tech Related Repairs - Administrative	\$21,000	\$21,000	\$21,000	\$15,000	(\$6,000)	-28.57%
Employee Travel - Technology Acquisition	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
Communications - Network Phone Service			\$0		\$0	
Communications - Network Phone	\$85,800	\$85,800	\$85,800	\$86,184	\$384	0.45%
Technology Hardware - Instructional	\$197,200	\$271,700	\$299,653	\$172,200	(\$99,500)	-36.62%
Technology Hardware - Administrative	\$9,500	\$35,000	\$128,860	\$6,280	(\$28,720)	-82.06%
Technology Software - Instructional	\$53,000	\$53,000	\$53,000	\$15,000	(\$38,000)	-71.70%
Technology Software - Administrative	\$43,500	\$43,500	\$145,510	\$156,880	\$113,380	260.64%
	<b>\$450,000</b>	<b>\$550,000</b>	<b>\$773,823</b>	<b>\$456,544</b>	<b>(\$93,456)</b>	<b>-16.99%</b>

### Talented & Gifted

Description	Beginning Budget 2022-2023	October Budget 2022-2023	April Budget 2022-2023	Beginning Budget 2023-2024	Budget Difference	Percent Change
General Supplies - Gifted & Talented	\$3,350	\$3,350	\$2,637	\$3,350	\$0	0.00%
Dues & Fees - Gifted & Talented	\$0	\$0	\$320	\$0	\$0	
	<b>\$3,350</b>	<b>\$3,350</b>	<b>\$2,957</b>	<b>\$3,350</b>	<b>\$0</b>	<b>0.00%</b>

<b>Wellness</b>						
<b>Description</b>	<b>Beginning Budget 2022-2023</b>	<b>October Budget 2022-2023</b>	<b>April Budget 2022-2023</b>	<b>Beginning Budget 2023-2024</b>	<b>Budget Difference</b>	<b>Percent Change</b>
General Supplies - Wellness	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0.00%</b>

<b>4 Year Old Kindergarten</b>						
<b>Description</b>	<b>Beginning Budget 2022-2023</b>	<b>October Budget 2022-2023</b>	<b>April Budget 2022-2023</b>	<b>Beginning Budget 2023-2024</b>	<b>Budget Difference</b>	<b>Percent Change</b>
4K Private School Supplies	\$800	\$800	\$760		(\$800)	-100.00%
Personal Services - 4K	\$75,000	\$75,000	\$63,009	\$80,000	\$5,000	6.67%
Emplee Travel - 4K	\$1,500	\$1,500	\$1,245	\$1,500	\$0	0.00%
Postage - 4K			\$5		\$0	
Supplies - 4K			\$117		\$0	
	<b>\$77,300</b>	<b>\$77,300</b>		<b>\$81,500</b>	<b>\$4,200</b>	<b>5.43%</b>

<b>Native American Education</b>						
<b>Description</b>	<b>Beginning Budget 2022-2023</b>	<b>October Budget 2022-2023</b>	<b>April Budget 2022-2023</b>	<b>Beginning Budget 2023-2024</b>	<b>Budget Difference</b>	<b>Percent Change</b>
Emplee Travel - Native American	\$1,500	\$1,500	\$490	\$1,500	\$0	0.00%
Native American Supplies	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%
	<b>\$2,500</b>	<b>\$2,500</b>	<b>\$490</b>	<b>\$2,500</b>	<b>\$0</b>	<b>0.00%</b>

<b>Summer School/Intercession</b>						
<b>Description</b>	<b>Beginning Budget 2022-2023</b>	<b>October Budget 2022-2023</b>	<b>April Budget 2022-2023</b>	<b>Beginning Budget 2023-2024</b>	<b>Budget Difference</b>	<b>Percent Change</b>
Supplies - Lemonweir Intercess	\$4,000	\$4,000	\$3,059	\$4,000	\$0	0.00%
Postage - Summer/Intercessions			\$0		\$0	
Supplies - Summer Enrichment			\$231		\$0	
Supplies - Summer Remedial			\$0		\$0	
	<b>\$4,000</b>	<b>\$4,000</b>	<b>\$3,290</b>	<b>\$4,000</b>	<b>\$0</b>	<b>0.00%</b>

# GRANT BUDGET

<b>GRANTS - NON-SALARY BUDGET</b>	<b>Beginning Budget 2022-23</b>	<b>October Budget 2022-2023</b>	<b>April Budget 2022-2023</b>	<b>Beginning Budget 2023-2024</b>	<b>Budget Difference</b>	<b>Percent Change</b>
ECIA Title 1 - Fund 10 (141)	\$38,050	\$18,290	\$8,212	\$29,680	\$11,390	62.28%
ESSER II - Fund 10 (163)	\$49,542	\$94,873	\$132,549	\$0	(\$94,873)	-100.00%
ESSER III - Fund 10 (165)	\$225,000	\$365,591	\$384,276	\$1,436,706	\$1,071,115	292.98%
Title II-A - Fund 10 (365)	\$30,000	\$30,000	\$6,409	\$30,000	\$0	0.00%
Title IV - Fund 10 (381)	\$52,400	\$52,400	\$33,979	\$50,200	(\$2,200)	-4.20%
Homeless Fund 10 (173)	\$0	\$0	\$4,924	\$0	\$0	
DOD DEA Grant (802)	\$57,987	\$57,987	\$76,298	\$0	(\$57,987)	-100.00%
CESA Mini Grant -(711)			\$1,957	\$0	\$0	
Youth Apprenticeship (713)			\$461			
Title III (391)	\$0	\$0	\$266	\$0	\$0	
Educator Effectiveness (583)	\$0	\$0	\$23,280	\$0	\$0	
Get Kids Ahead (721)			\$5,705		\$0	
Vocational Education Aid - Fund 10 (400)	\$31,846	\$31,846	\$34,359	\$29,732	(\$2,114)	-6.64%
PL 94-142 - Fund 27	\$675,428	\$675,428	\$551,201	\$686,562	\$11,134	1.65%
PL 99-457 - Fund 27	\$4,900	\$4,900	\$4,342	\$5,100	\$200	4.08%
	<b>\$1,165,153</b>	<b>\$1,331,315</b>	<b>\$1,268,218</b>	<b>\$2,267,980</b>	<b>\$936,665</b>	<b>70.36%</b>

<b>GRANTS - SALARY BUDGET</b>	<b>Beginning Budget 2022-23</b>	<b>October Budget 2022-2023</b>	<b>April Budget 2022-2023</b>	<b>Beginning Budget 2023-</b>	<b>Budget Difference</b>	
ECIA Title 1 - Fund 10 (141)	\$720,710	\$694,437	\$677,387	\$691,219	(\$3,218)	-0.46%
ESSER II - Fund 10 (163)	\$334,625	\$445,546	\$407,871	\$0	(\$445,546)	-100.00%
ESSER III - Fund 10 (165)	\$907,390	\$790,049	\$601,706	\$1,108,992	\$318,943	40.37%
Title II-A - Fund 10 (365)	\$107,834	\$107,577	\$107,077	\$113,872	\$6,296	5.85%
DOD DEA Grant (802)	\$10,800	\$10,800	\$10,800	\$0	(\$10,800)	-100.00%
Get Kids Ahead (721)	\$0	\$0	\$5,038	\$0	\$0	
PL 94-142 - Fund 27	\$229,077	\$228,798	\$212,395	\$220,953	(\$7,845)	-3.43%
PL 99-457 - Fund 27	\$8,356	\$8,324	\$8,370	\$7,659	(\$665)	-7.99%
IESSAA Indian Education Grant - Fund 29	\$33,854	\$33,711	\$33,711	\$30,599	(\$3,112)	-9.23%
	<b>\$2,352,646</b>	<b>\$2,319,243</b>	<b>\$2,064,484</b>	<b>\$2,173,296</b>	<b>(\$145,947)</b>	<b>-6.29%</b>

<b>GRANTS - TOTAL SAL/NON-SALARY</b>	<b>Beginning Budget 2022-23</b>	<b>October Budget 2022-2023</b>	<b>April Budget 2022-2023</b>	<b>Beginning Budget 2023-</b>	<b>Budget Difference</b>	
ECIA Title 1 - Fund 10	\$758,760	\$712,727	\$685,599	\$720,899	\$8,172	1.15%
ESSER II - Fund 10 (163)	\$384,167	\$540,419	\$540,419	\$0	(\$540,419)	-100.00%
ESSER III - Fund 10 (165)	\$1,132,390	\$1,155,640	\$985,982	\$2,545,698	\$1,390,058	120.28%
Title II-A - Fund 10 (365)	\$137,834	\$137,577	\$113,486	\$143,872	\$6,296	4.58%
Title IV - Fund 10 (381)	\$52,400	\$52,400	\$33,979	\$50,200	(\$2,200)	-4.20%
DOD DEA Grant (802)	\$68,787	\$68,787	\$87,098	\$0	(\$68,787)	-100.00%
CESA Mini Grant -(711)	\$0	\$0	\$2,087	\$0	\$0	
Youth Apprenticeship (713)	\$0	\$0	\$461	\$0	\$0	
Title III (391)	\$0	\$0	\$266	\$0	\$0	
Educator Effectiveness (583)	\$0	\$0	\$23,280	\$0	\$0	
Get Kids Ahead (721) - Fund 10	\$0	\$0	\$10,743	\$0	\$0	
Vocational Education Aid - Fund 10	\$31,846	\$31,846	\$34,359	\$29,732	(\$2,114)	-6.64%
PL 94-142 - Fund 27	\$904,506	\$904,227	\$763,596	\$907,515	\$3,288	0.36%
PL 99-457 - Fund 27	\$13,256	\$13,224	\$12,712	\$12,759	(\$465)	-3.52%
IESSAA Indian Education Grant - Fund 29	\$33,854	\$33,711	\$33,711	\$30,599	(\$3,112)	-9.23%
	<b>\$3,517,800</b>	<b>\$3,650,558</b>	<b>\$3,332,702</b>	<b>\$4,441,275</b>	<b>\$790,717</b>	<b>21.66%</b>

# Grand Totals

	Beginning Budget 2022-23	October Budget 2022-2023	April Budget 2022-2023	Beginning Budget 2023-2024	Budget Difference	Percent Change
<b>FUND 10</b>						
District Wide Elementary	\$633,675	\$623,850	\$548,125	\$651,073	\$27,223	4.36%
Lemonweir	\$1,724,401	\$1,748,405	\$1,719,249	\$1,865,633	\$117,228	6.70%
Miller	\$1,456,673	\$1,391,882	\$1,379,789	\$1,460,948	\$69,066	4.96%
Oakdale	\$445,780	\$450,559	\$441,009	\$466,020	\$15,461	3.43%
Camp Douglas	\$400,974	\$398,742	\$387,404	\$420,662	\$21,919	5.50%
Wyeville	\$698,147	\$687,557	\$683,090	\$734,506	\$46,949	6.83%
Warrens	\$796,359	\$792,944	\$718,267	\$829,567	\$36,623	4.62%
LaGrange	\$2,337,145	\$2,305,898	\$2,229,484	\$2,370,586	\$64,688	2.81%
Montessori School	\$437,222	\$433,300	\$432,096	\$469,700	\$36,401	8.40%
District Music/Art/PE	\$24,961	\$24,961	\$22,365	\$24,851	(\$110)	-0.44%
Common School Library Fund	\$52,363	\$52,363	\$160,625	\$52,363	\$0	0.00%
<b>TOTAL ELEMENTARY</b>	<b>\$9,007,700</b>	<b>\$8,910,462</b>	<b>\$8,721,503</b>	<b>\$9,345,910</b>	<b>\$435,448</b>	<b>4.89%</b>
Middle School	\$3,746,992	\$3,662,964	\$3,648,452	\$3,910,551	\$247,587	6.76%
Senior High School	\$6,267,049	\$6,145,426	\$5,960,599	\$6,383,051	\$237,625	3.87%
Alternative School	\$623,922	\$668,633	\$505,666	\$649,609	(\$19,024)	-2.85%
English Language Learner	\$87,023	\$86,771	\$86,253	\$172,230	\$85,459	98.49%
Administration	\$1,625,455	\$1,688,210	\$1,842,621	\$1,903,110	\$214,900	12.73%
Health	\$44,835	\$44,659	\$56,745	\$44,300	(\$359)	-0.80%
Transportation	\$2,403,226	\$2,407,760	\$2,465,208	\$2,474,901	\$67,141	2.79%
Operation	\$2,351,411	\$2,349,100	\$2,361,488	\$2,423,553	\$74,452	3.17%
Construction	\$339,652	\$731,960	\$1,603,390	\$1,790,432	\$1,058,472	144.61%
Maintenance	\$836,083	\$817,621	\$800,226	\$837,326	\$19,705	2.41%
District Wide Reading	\$43,932	\$50,358	\$50,023	\$89,087	\$38,729	76.91%
District Wide Programs	\$8,089,186	\$8,257,436	\$8,011,358	\$8,308,213	\$50,777	0.61%
District Wide AV	\$47,286	\$47,286	\$53,431	\$83,431	\$36,145	76.44%
Summer School/Intersession	\$197,385	\$197,385	\$140,924	\$200,229	\$2,844	1.44%
Curriculum	\$623,855	\$623,643	\$607,602	\$638,184	\$14,541	2.33%
Technology	\$707,870	\$811,614	\$1,065,872	\$735,321	(\$76,293)	-9.40%
Gifted & Talented	\$3,350	\$3,350	\$2,957	\$3,350	\$0	0.00%
Native American Education	\$2,500	\$2,500	\$490	\$2,500	\$0	0.00%
4K (Four Year Old Kindergarten)	\$161,337	\$203,944	\$192,997	\$216,327	\$12,382	6.07%
Wellness	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
Fund 10 Grant Total	\$2,566,184	\$2,699,396	\$2,522,682	\$3,490,402	\$791,006	29.30%
<b>FUND 10 TOTAL</b>	<b>\$39,777,232</b>	<b>\$40,411,478</b>	<b>\$40,701,487</b>	<b>\$43,703,015</b>	<b>\$3,291,537</b>	<b>8.15%</b>

<b>FUND 27</b>						
District Wide Elementary	\$89,810	\$88,166	\$146,058	\$91,188	\$3,022	3.43%
Lemonweir	\$588,706	\$582,637	\$578,066	\$618,413	\$35,776	6.14%
Miller	\$452,123	\$488,777	\$379,606	\$528,056	\$39,279	8.04%
Oakdale	\$201,273	\$202,633	\$139,704	\$194,456	(\$8,177)	-4.04%
Camp Douglas	\$3,921	\$3,905	\$21,977	\$32,747	\$28,843	738.69%
Wyeville	\$100,255	\$100,019	\$97,279	\$106,266	\$6,248	6.25%
Warrens	\$206,608	\$208,572	\$156,524	\$222,990	\$14,418	6.91%
LaGrange	\$1,115,377	\$1,127,779	\$969,346	\$1,147,978	\$20,200	1.79%
Elementary Salary	\$2,758,074	\$2,802,488	\$2,488,560	\$2,942,096	\$139,608	4.98%
Elementary Salary & Non-Salary	\$2,758,074	\$2,802,488	\$2,488,560	\$2,942,096	\$139,608	4.98%
Middle School	\$934,409	\$972,320	\$903,405	\$1,032,116	\$59,796	6.15%
High School	\$1,182,040	\$1,179,126	\$1,153,922	\$1,258,778	\$79,652	6.76%
Transportation	\$308,387	\$302,752	\$281,813	\$340,457	\$37,705	12.45%
District Wide	\$1,298,943	\$1,255,986	\$1,378,428	\$1,404,027	\$148,041	11.79%
District Wide Non Aid Eligible	\$41,320	\$43,065	\$43,197	\$40,623	(\$2,441)	-5.67%
Fund 27 Grant Total	\$917,761	\$917,451	\$776,308	\$920,274	\$2,823	0.31%
<b>FUND 27 TOTAL</b>	<b>\$7,440,935</b>	<b>\$7,473,188</b>	<b>\$7,025,634</b>	<b>\$7,938,370</b>	<b>\$465,183</b>	<b>6.22%</b>

<b>GRAND TOTAL</b>	<b>\$47,218,167</b>	<b>\$47,884,666</b>	<b>\$47,727,120</b>	<b>\$51,641,385</b>	<b>\$3,756,719</b>	<b>7.85%</b>
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# 2023-24 Annual Meeting Tax Levy Summary

	2022-23 October Tax Levy Summary	2023-2024 Annual Meeting Tax Levy Projection
Local Property Tax Fund 10 Levy	\$ 12,264,364.00	\$ 13,589,120.00
Fund 38 Levy	\$ -	\$ -
Fund 10-38-41-80 Levy	\$ 12,264,364.00	\$ 13,589,120.00
Local Property Tax Fund 39 Levy	\$ -	\$ -
<b>Total Local Prop. Tax Levy (Funds 10, 38, &amp; 39)</b>	<b>\$ 12,264,364.00</b>	<b>\$ 13,589,120.00</b>
Property Tax Levy Increase/Decrease	\$ (645,759)	\$ 1,324,756
Property Tax Levy Percent Increase/Decrease	-0.56%	9.75%
Equalized Valuation/Mill Rate		
<b>Equalized Valuation</b>	<b>\$ 2,073,586,982</b>	<b>\$ 2,156,530,461</b>
<b>Mill Rate</b>	<b>0.00591456</b>	<b>0.00630138</b>
Previous Year Certified Equalized Valuation	\$ 1,878,409,083	\$ 2,073,586,982
Previous Year Mill Rate	0.00687290	0.00591456
Difference in Equalized Valuation	\$ 195,177,899	\$ 82,943,479
% Increase/Decrease in Equalized Valuation	10.39%	4.00%
<b>Tax Impact on Property</b>		
Projected Taxes on \$100,000	\$ 591.46	\$ 630.14
Previous Year	\$ 687.29	\$ 591.46
Difference in Taxes	\$ (95.83)	\$ 38.68
Percent Change	-13.94%	7%
Monthly Increase/Decrease	\$ (7.99)	\$ 3.22

<b>Baird Budget Forecast Model</b>					
	<b>Current Year</b>	<b>Forecast</b>			
	<b>2023 - 2024</b>	<b>2024 - 2025</b>	<b>2025 - 2026</b>	<b>2026 - 2027</b>	<b>2027 - 2028</b>
Sept Membership (FTE)	3,033	3,033	3,033	3,033	3,033
Per Pupil Increase	\$325	\$325	\$325	\$325	\$325
Per-Pupil Categorical Aid \$	\$742	\$742	\$742	\$742	\$742
TIF Out Equalized Valuation Growth	4.00%	3.00%	3.00%	3.00%	3.00%
Fund 10 Total Salaries Increase	7.34%	4.00%	4.00%	4.00%	4.00%
Fund 10 Total Benefits Increase	11.09%	3.79%	3.93%	4.08%	4.23%
Fund 10 Revenues	\$43,703,015	\$44,055,958	\$45,009,708	\$46,008,758	\$44,507,814
Fund 10 Expenditures	\$43,703,014	\$44,055,957	\$45,276,026	\$46,831,388	\$48,466,297
Surplus (Deficit)	\$0	\$0	(\$266,319)	(\$822,630)	(\$3,958,483)
Fund Balance	\$9,447,169	\$9,447,170	\$9,180,851	\$8,358,221	\$4,399,738
Fund Balance as % of Expenditures	21.62%	21.44%	20.28%	17.85%	9.08%
Non-Recurring Referendum \$	\$1,800,000	\$2,500,000	\$2,500,000	\$2,500,000	\$0
Recurring Referendum \$	\$0	\$0	\$0	\$0	\$0
Referendum Debt Levy	\$0	\$0	\$0	\$0	\$0
Energy Efficiency Exemption	\$0	\$0	\$0	\$0	\$0
Total School-Based Tax Levy	\$13,589,120	\$13,648,675	\$14,329,539	\$15,177,761	\$13,479,972
Mill Rate (per \$1,000 EQ Value)	\$6.30	\$6.14	\$6.26	\$6.44	\$5.55
<b>Mill rate projections aren't accurate at this point. Some factors that will influence the mill rates are student enrollment numbers, per pupil increases/decreases, state aid amounts, equalized values and the revenue limit.</b>					