

2023-2024 October Budget Update

Tomah Area School District

10/23/2023



September 3rd Friday
Count
?

October 1st Equalized
Values
?

October General Aid
Certification
?

Full Time Equivalent (FTE) Student Count

FTE Student Count for the Year = 40% of Summer Count + September Count

Summer of 2023
September of 2023

Resident FTE = 121 (40%=48 FTE)

September								
PI-1563 Base Data	Step 1 Summary Physically Present or Absent & Returned	Step 2 Summary Non- Resident Reductions	Step 3 Summary Resident Reductions	Step 4 Summary Resident Additions	September Summary	Conversion to FTE		
Category	Total	Total	Total	Total	Total	Weight	Prorated	Round Within Age
Preschool Special Education	25	0	0	0	25	0.5	12.50	13
4 YK - 437 Hours	0	0	0	0	0	0.5	0.00	
4 YK - 524.5 Hours	147	4	0	9	152	0.6	91.20	91
5 YK - Half Day	0	0	0	0	0	0.5	0.00	
5 YK - 3 Full Days	0	0	0	0	0	0.6	0.00	
5 YK - 4 Full Days	0	0	0	0	0	0.8	0.00	
5 YK - 5 Full Days	200	7	0	9	202	1	202.00	
5 YK - Blended	0	0	0	0	0	0	0.00	202
Grades 1 - 12	2,721	85	1	132	2,767	1	2,767.00	2,767
Subtotal:	3,093	96	1	150	3,146			3,073

1 Challenge Academy Student 3,074

Summer of 2022
September of 2022

Resident FTE = 102 (40% = 41 FTE)

September								
PI-1563 Base Data	Step 1 Summary Physically Present or Absent & Returned	Step 2 Summary Non- Resident Reductions	Step 3 Summary Resident Reductions	Step 4 Summary Resident Additions	September Summary	Conversion to FTE		
Category	Total	Total	Total	Total	Total	Weight	Prorated	Round Within Age
Preschool Special Education	20	0	0	0	20	0.5	10.00	10
4 YK - 437 Hours	0	0	0	0	0	0.5	0.00	
4 YK - 524.5 Hours	152	7	0	9	154	0.6	92.40	92
5 YK - Half Day	0	0	0	0	0	0.5	0.00	
5 YK - 3 Full Days	0	0	0	0	0	0.6	0.00	
5 YK - 4 Full Days	0	0	0	0	0	0.8	0.00	
5 YK - 5 Full Days	199	7	0	11	203	1	203.00	
5 YK - Blended	0	0	0	0	0	0	0.00	203
Grades 1 - 12	2,688	77	0	117	2,728	1	2,728.00	2,728
Subtotal:	3,059	91	0	137	3,105			3,033

Summer of 2021
September of 2021

Resident FTE = 102 (40% = 41 FTE)

September								
PI-1563 Base Data	Step 1 Summary Physically Present or Absent & Returned	Step 2 Summary Non- Resident Reductions	Step 3 Summary Resident Reductions	Step 4 Summary Resident Additions	September Summary	Conversion to FTE		
Category	Total	Total	Total	Total	Total	Weight	Prorated	Round Within Age
Preschool Special Education	27	1	0	0	26	0.5	13.00	13
4 YK - 437 Hours	0	0	0	0	0	0.5	0.00	
4 YK - 524.5 Hours	151	6	0	10	155	0.6	93.00	93
5 YK - Half Day	0	0	0	0	0	0.5	0.00	
5 YK - 3 Full Days	0	0	0	0	0	0.6	0.00	
5 YK - 4 Full Days	0	0	0	0	0	0.8	0.00	
5 YK - 5 Full Days	213	10	0	6	209	1	209.00	
5 YK - Blended	0	0	0	0	0	0	0.00	209
Grades 1 - 12	2,699	81	4	114	2,728	1	2,728.00	2,728
Subtotal:	3,090	98	4	130	3,118			3,043

Fall School District Certification of 2023 Values - Tax Apportionment

<u>Est / Recert</u>	<u>School / CoMun Code</u>	<u>Dist #</u>	<u>Dist Type</u>	<u>School / Municipal Name</u>	<u>TID</u>	<u>TIDIN Equalized Value</u>	<u>TIDOUT Equalized Value</u>	<u>TIDOUT % To Total</u>
	415747	0254	Reg	Tomah Area				
	27008	0735	T	Bear Bluff		39,097,800	39,097,800	1.720349537
E+	27028	0745	T	Knapp		21,791,750	21,791,750	.958862826
	29006	0789	T	Cutler		9,981,932	9,981,932	.439216838
	29016	0794	T	Kingston		5,314,200	5,314,200	.233831098
	29030	0801	T	Orange		22,341,993	22,341,993	.983074171
	29111	0806	V	Camp Douglas		35,683,900	35,683,900	1.570133891
	41002	1091	T	Adrian		88,450,607	88,450,607	3.891931535
E	41006	1093	T	Byron		151,080,300	151,080,300	6.647712253
	41008	1094	T	Clifton		27,149,977	27,149,977	1.194631165
	41012	1096	T	Grant		61,641,500	61,641,500	2.712299054
	41014	1097	T	Greenfield		153,248,546	153,248,546	6.743117646
E	41020	1100	T	La Grange		236,858,800	236,858,800	10.422067913
	41024	1102	T	Lincoln		111,323,100	111,323,100	4.898348334
	41030	1105	T	Oakdale		133,100,975	133,100,975	5.856600644
	41034	1107	T	Ridgeville		9,287,162	9,287,162	.408646135
	41036	1108	T	Scott		14,850,900	14,850,900	.653457201
	41042	1111	T	Tomah		173,195,900	173,195,900	7.620824863
	41048	1114	T	Wilton		10,993,216	10,993,216	.483714533
	41165	1119	V	Oakdale		29,541,800	29,541,800	1.299874211
	41185	1120	V	Warrens	Y	85,136,900	22,082,700	.971664971
	41192	1122	V	Wyeville		9,004,900	9,004,900	.396226272
	41286	1124	C	Tomah	Y	999,859,200	906,644,100	39.893414908
Tomah Area Totals				22 Taxation Districts		2,428,935,358	2,272,666,058	100.000

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION
OCTOBER 15 CERTIFICATION OF 2023-24 GENERAL AID**

USING 2022-23 PI-1506-AC 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)	-0.13
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 (PI-1506-AC REPORT)		
B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+ 41,597,269.54
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	- 12,524,879.64
B3 GENERAL STATE AID	10R 000000 620	- 20,810,195.00
B4 IMPACT AID DIST: NON-DED IMPACT AID	(DPI AMOUNT)	- 19,206.00
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)	= 8,242,988.90

PART C: 2022-23 NET COST OF GENERAL FUND (PI-1506-AC REPORT)		
C1 TOTAL GF EXPENDITURES	10E 000000 000	+ 41,265,375.69
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	- 0.00
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+ 41,265,375.69
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	- 8,242,988.90
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+ 0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	= 33,022,386.79

PART D: 2022-23 NET COST OF DEBT SERVICE FUNDS (PI-1506-AC REPORT)		
D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+ 647.08
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)	- 647.08
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)	= -647.08

PART E: 2022-23 SHARED COST (PI-1506-AC REPORT)		
E1 NET COSTS: GEN + DEBT SERV FUNDS (C8 + D11)		+ 33,021,739.71
E2 TRANSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		- 0.00
E3 IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE REMOVED		- 0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		= 33,021,739.71

GUARANTEES FOR OCT 15 CERTIFICATION	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,984,342	5,953,026	2,976,513
TERTIARY (G11)	861,627	2,584,881	1,292,440

2023-2024 OCT 15 CERTIFICATION

PART E: 2022-23 SHARED COST - CONTINUED	E4 =	
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		11,194
E10 SECONDARY CEILING (A7 * E9)		35,608,114.00
E11 SECONDARY SHARED COST ((LESSER OF E5 OR E10) - E8)		29,840,739.71
E12 TERTIARY SHARED COST (GREATER OF (E5 - E8 - E11) OR 0)		0.00
SHARED COST PER MEMBER =	\$10,381	

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 - OCT 15 CERT	
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	1,984,342
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)	6,312,191,902
G8 SECONDARY REQUIRED RATE (E11 / G7)	0.00472748
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)	4,235,207,820
G10 SECONDARY EQUALIZATION AID (G8 * G9)	20,021,860.26
G11 TERTIARY GUARANTEED VALUE PER MEMB	861,627
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)	2,740,835,487
G13 TERTIARY REQUIRED RATE (E12 / G12)	0.00000000
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)	663,851,405
G15 TERTIARY EQUALIZATION AID (G13 * G14)	0.00

PART H: 2023-24 EQUALIZATION AID - OCT 15 CERT	
H1 2023-24 EQUALIZATION AID - OCT 15 CERT (G5+G10+G15) NOT< 0	22,126,683.55
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 - OCT 15 CERT (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)	21,885,997

*** PART I: 2023-24 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - OCT 15 CERT ***	
I1 2023-24 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - OCT 15 CERT	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 - OCT 15 CERT (ROUND) (I1+I2A+I2B+I2C)	0.00

*I5 2023-24 OCT 15 CERTIFICATION OF GENERAL AID (H6+I3)	21,885,997
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DISTRICT: Tomah Area School District

DATA AS OF 10/12/2023

Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 22-23 Revenue Limit

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
NET 2023-24 Base Revenue Built from 2022-23 Data (Line 1)	=	30,849,184

*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)

September & Summer FTE Membership Averages
Count Ch. 220 Inter-District Resident Transfer Pupils @ 75%.

Line 2: Base Avg:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 = 3,079

	2020	2021	2022
Summer FTE:	60	102	102
% (40,40,40)	24	41	41
Sept FTE:	3,053	3,045	3,033
New ICS - Independent	0.00	0.00	0.00
Charter Schools FTE			
Total FTE	3,077	3,086	3,074

Line 6: Curr Avg:((20+.4ss)+(21+.4ss)+(22+.4ss)) / 3 = 3,094

	2021	2022	2023
Summer FTE:	102	102	121
% (40,40,40)	41	41	48
Sept FTE:	3,045	3,033	3,074
New ICS - Independent	0.00	0.00	0.00
Charter Schools FTE			
Total FTE	3,086	3,074	3,122

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:

3,094

Line 10B: Declining Enrollment Exemption =
Average FTE Loss (Line 2 - Line 6, if > 0) |
X 1.00 =
X (Line 5, Maximum 2023-2024 Revenue per Memb) =
Non-Recurring Exemption Amount:

Fall 2023 Property Values
2023 TIF-Out Tax Apportionment Equalized Valuation 2,272,666,058

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

Worksheet is available at: <http://dpi.wi.gov/sfs/limits/worksheets/revenue>
Calculation Revised: 8/5/2020. Rounding in Total FTE buckets.

2023-2024 Revenue Limit Worksheet

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)	10,019.22
4. 2023-24 Per Member Change (A+B)		980.78
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		655.78
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)	3,094
7. 2023-24 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	34,034,000
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		34,034,000
B. Hold Harmless Non-Recurring Exemption		0
8. Total 2023-24 Recurring Exemptions (A+B+C+D+E)	(rounded)	0
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)		0
E. Recurring Referenda to Exceed (If 2023-24 is first year)		0
9. 2023-24 Limit with Recurring Exemptions (Ln 7 + Ln 8)		34,034,000
10. Total 2023-24 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		3,042,292
A. Non-Recurring Referenda to Exceed 2023-24 Limit		2,500,000
B. Declining Enrollment Exemption for 2023-24 (from left)		
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])		17,755
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		524,537
I. SNSP Private School Voucher Aid Deduction		0
11. 2023-24 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		37,076,292
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		22,049,962
A. 2023-24 OCT 15 CERT OF GENERAL AID		21,885,997
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.		
13. Allowable Limited Revenue: (Line 11 - Line 12)		15,026,330
(10, 38, 41 Levies)		
14. Total Limited Revenue To Be Used (A+B+C)	Not >line 13	14,326,330
Entries Required Below: Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	14,326,330	(Proposed Fund 10)
B. Non-Referendum Debt (inside limit) Fund 38 Src 211	0	(to Budget Rpt)
C. Capital Exp, Annual Meeting Approved: Fund 41 Src 211	0	(to Budget Rpt)
15. Total Revenue from Other Levies (A+B+C+D)		0
A. Referendum 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)
16. Total Fall, 2023 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)		14,326,330
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00630375

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

2023-24 Tax Levy Summary

	2022-23 October Tax Levy Summary	2023-2024 Annual Meeting Estimated Tax Levy Summary	2023-2024 October Meeting Estimated Tax Levy Summary
Local Property Tax Fund 10 Levy	\$ 12,264,364.00	\$ 13,589,120.00	\$ 14,326,330.00
Fund 38 Levy	\$ -	\$ -	\$ -
Fund 10-38-41-80 Levy	\$ 12,264,364.00	\$ 13,589,120.00	\$ 14,326,330.00
Local Property Tax Fund 39 Levy	\$ -	\$ -	\$ -
Total Local Prop. Tax Levy (Funds 10, 38, & 39)	\$ 12,264,364.00	\$ 13,589,120.00	\$ 14,326,330.00
Property Tax Levy Increase/Decrease	\$ (645,759)	\$ 1,324,756	\$ 737,210
Property Tax Levy Percent Increase/Decrease	-0.56%	9.75%	5.15%
Equalized Valuation/Mill Rate			
Equalized Valuation	\$ 2,073,586,982	\$ 2,156,530,461	\$ 2,272,666,058
Mill Rate	0.00591456	0.00630138	0.00630375
Previous Year Certified Equalized Valuation	\$ 1,878,409,083	\$ 2,073,586,982	\$ 2,156,530,461
Previous Year Mill Rate	0.00687290	0.00591456	0.00630138
Difference in Equalized Valuation	\$ 195,177,899	\$ 82,943,479	\$ 116,135,597
% Increase/Decrease in Equalized Valuation	10.39%	4.00%	5.39%
Tax Impact on Property			
Projected Taxes on \$100,000	\$ 591.46	\$ 630.14	\$ 630.38
Previous Year	\$ 687.29	\$ 591.46	\$ 591.46
Difference in Taxes	\$ (95.83)	\$ 38.68	\$ 38.92
Percent Change	-13.94%	7%	7%
Monthly Increase/Decrease	\$ (7.99)	\$ 3.22	\$ 3.24



The following pages contain the adjusted budget numbers for Tomah Area School District for the 2023-2024 school year.

Summary Revenues and Expenses

Summary Revenues and Expenses	Beginning Budget 2022-23	October Budget 2022-2023	April Budget 2022-2023	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
Total Fund 10 Revenues	\$39,777,232	\$40,411,478	\$40,711,937	\$43,703,015	\$44,360,318	\$657,304	1.50%
Total Fund 10 Expenses	\$39,777,232	\$40,411,478	\$40,701,487	\$43,703,015	\$44,360,318	\$657,304	1.50%
Difference	\$0	\$0	\$10,450	\$0	\$0	\$0	
Total Fund 10 Revenues Less Grants	\$37,211,048	\$37,712,082	\$38,189,254	\$40,212,613	\$40,855,070	\$642,457	1.60%
Total Fund 10 Expenditures Less Grants	\$37,211,048	\$37,712,082	\$38,178,804	\$40,212,613	\$40,855,070	\$642,457	1.60%
Difference	\$0	\$0	\$10,450	\$0	\$0	\$0	
Total Fund 10 Revenues - Grants	\$2,566,184	\$2,699,396	\$2,511,478	\$3,490,402	\$3,418,915	(\$71,486)	-2.05%
Total Fund 10 Expenditures - Grants	\$2,566,184	\$2,699,396	\$2,511,478	\$3,490,402	\$3,418,915	(\$71,486)	-2.05%
Difference	\$0	\$0	\$0	\$0	\$0	\$0	
Total Fund 27 Revenues	\$7,440,935	\$7,473,188	\$7,025,634	\$7,938,370	\$7,938,370	\$0	0.00%
Total Fund 27 Expenses	\$7,440,935	\$7,473,188	\$7,025,634	\$7,938,370	\$7,938,370	\$0	0.00%
Difference	\$0	\$0	\$0	\$0	\$0	\$0	
Total Fund 27 Revenues Less Grants	\$6,523,173	\$6,555,737	\$6,249,326	\$7,018,096	\$7,018,096	\$0	0.00%
Total Fund 27 Expenses Less Grants	\$6,523,173	\$6,555,737	\$6,249,326	\$7,018,096	\$7,018,096	\$0	0.00%
Difference	\$0	\$0	\$0	\$0	\$0	\$0	
Total Fund 27 Revenue Grants Only	\$917,761	\$917,451	\$776,308	\$920,274	\$920,274	\$0	0.00%
Total Fund 27 Expenses Grant Only	\$917,761	\$917,451	\$776,308	\$920,274	\$920,274	\$0	0.00%
Difference	\$0	\$0	\$0	\$0	\$0	\$0	

Revenues

Account	Description	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
Fund 10					
10-800-211-000000-000	Property Tax - Current Year Levy	\$ 13,589,120	\$ 14,326,330	\$ 737,210	5.43%
10-800-213-000000-000	Mobile Home Tax	\$ 38,000	\$ 38,000	\$ -	0.00%
10-800-240-000000-000	Fees - District	\$ 1,000	\$ 1,000	\$ -	0.00%
10-800-249-000000-000	Transportation Fees	\$ 7,500	\$ 7,500	\$ -	0.00%
10-400-262-000000-000	THS Supply Resale	\$ 5,500	\$ 5,500	\$ -	0.00%
10-800-262-000000-000	Supply Resale	\$ 10,000	\$ 10,000	\$ -	0.00%
10-400-263-000000-000	Educational Program Sales	\$ 6,000	\$ 6,000	\$ -	0.00%
10-300-270-000000-000	Admissions - Middle School	\$ 1,600	\$ 1,600	\$ -	0.00%
10-100-271-000000-000	Elementary Co-Curricular Admissio	\$ 2,000	\$ 2,000	\$ -	0.00%
10-400-271-000000-000	THS Co-Curricular Admissions	\$ 45,000	\$ 45,000	\$ -	0.00%
10-800-280-000000-000	Earnings on Investments	\$ 40,000	\$ 100,000	\$ 60,000	150.00%
10-800-282-000000-000	Interest - Retirement Acct LGIP	\$ 10	\$ 10	\$ -	0.00%
10-800-293-000000-000	Rentals	\$ 4,500	\$ 4,500	\$ -	0.00%
10-300-297-000000-000	Student Fines - Middle School	\$ 100	\$ 100	\$ -	0.00%
10-400-297-000000-000	Student Fines - Senior High School	\$ 1,200	\$ 1,200	\$ -	0.00%
10-800-297-000000-000	Student Fines - District-Wide	\$ 5,000	\$ 5,000	\$ -	0.00%
	Source: 2??	\$ 13,756,530	\$ 14,553,740	\$ 797,210	5.80%
10-800-345-000000-000	General Tuition - Open Enrollment	\$ 808,274	\$ 835,120	\$ 26,846	3.32%
	Source: 3??	\$ 808,274	\$ 835,120	\$ 26,846	3.32%
10-800-515-000000-000	State Aid Transit from Intermediate	\$ 55,000	\$ 55,000	\$ -	0.00%
10-800-517-000000-000	Federal Aid Transit from Intermediate Sources		\$ 5,649	\$ 5,649	0.00%
	Source: 5??	\$ 55,000	\$ 60,649	\$ 5,649	10.27%
10-800-612-000000-000	Transportation Aid	\$ 135,000	\$ 135,000	\$ -	0.00%
10-800-613-000000-000	Library Aid	\$ 195,000	\$ 195,000	\$ -	0.00%
10-800-621-000000-000	Equalization Aid	\$ 22,298,192	\$ 21,885,997	\$ (412,195)	-1.85%
10-800-630-000000-000	Special Projects Grant (Fast Forward)		\$ 13,333	\$ 13,333	0.00%
10-800-660-000000-000	State Revenue through Local Units	\$ 7,500	\$ 7,500	\$ -	0.00%
10-800-691-000000-000	Exempt Computer Aid	\$ 163,965	\$ 163,965	\$ -	0.00%
10-800-695-000000-000	Per Pupil Aid	\$ 2,283,876	\$ 2,295,748	\$ 11,872	0.52%
10-800-696-000000-000	High Cost Transportation Aid	\$ 250,000	\$ 250,000	\$ -	0.00%
	Source: 6??	\$ 25,333,533	\$ 24,946,543	\$ (386,990)	-1.53%
10-800-713-000000-000	Vocational Education Aid	\$ 29,732	\$ 35,388	\$ 5,656	19.02%
10-800-721-000000-000	Impact Aid Sec. 8003	\$ 125,000	\$ 125,000	\$ -	0.00%
10-800-730-000000-000	Special Project Grants/Title IIA	\$ 143,872	\$ 142,534	\$ (1,338)	-0.93%
10-800-730-000000-165	ESSER III GRANT	\$ 2,545,698	\$ 2,437,226	\$ (108,472)	-4.26%
10-800-730-000000-173	ARPA - Homeless Children and Youth - Part 2		\$ 6,959	\$ 6,959	0.00%
10-800-730-000000-381	Title IV-A	\$ 50,200	\$ 70,260	\$ 20,060	39.96%
10-800-751-000000-000	IASA Title I	\$ 720,899	\$ 720,899	\$ -	0.00%
10-800-780-000000-721	Get Kids Ahead Grant		\$ 18,000	\$ 18,000	0.00%
	Source: 7??	\$ 3,615,402	\$ 3,556,266	\$ (59,136)	-1.64%
10-800-861-000000-000	Equipment and Vehicle Sales	\$ 6,000	\$ 66,000	\$ 60,000	1000.00%
	Source: 8??	\$ 6,000	\$ 66,000	\$ 60,000	1000.00%
10-800-964-000000-000	Insurance	\$ 36,000	\$ 36,000	\$ -	0.00%
10-800-971-000000-000	Aidable-	\$ 86,276	\$ 300,000	\$ 213,724	247.72%
10-800-990-000000-000	Other Misc Revenue	\$ 6,000	\$ 6,000	\$ -	0.00%
	Source: 9??	\$ 128,276	\$ 342,000	\$ 213,724	166.61%
Total Fund 10		\$ 43,703,015	\$ 44,360,318	\$ 657,304	1.50%

Account	Description	Beginning Budget 2023-2024	Beginning Budget 2023-2024	Budget Difference	Percent Change
Fund 27					
27-800-110-411000-000	Transfer from Fund 10	\$ 4,812,794	\$ 4,812,794	\$ -	0.00%
	Source: 1??	\$ 4,812,794	\$ 4,812,794	\$ -	0.00%
27-800-516-000000-000	Spec Ed transit of aid from a CESA	\$ 1,500	\$ 1,500	\$ -	0.00%
	Source: 5??	\$ 1,500	\$ 1,500	\$ -	0.00%
27-800-611-000000-000	Handicapped Aid Revenue-District	\$ 1,953,802	\$ 1,953,802	\$ -	0.00%
	Source: 6??	\$ 1,953,802	\$ 1,953,802	\$ -	0.00%
27-800-730-000000-341	Special Project Grants - IDEA	\$ 907,515	\$ 907,515	\$ -	0.00%
27-800-730-000000-347	Special Project Grants - Preschool	\$ 12,759	\$ 12,759	\$ -	0.00%
27-800-780-000000-000	Medicaid Revenue	\$ 250,000	\$ 250,000	\$ -	0.00%
	Source: 7??	\$ 1,170,274	\$ 1,170,274	\$ -	0.00%
Total Fund 27		\$ 7,938,370	\$ 7,938,370	\$ -	0.00%

Fund 29					
29-800-791-000000-000	Direct Federal Aid	\$ 30,181	\$ 30,181	\$ -	0.00%
	Source: 7??	\$ 30,181	\$ 30,181	\$ -	0.00%
Total Fund 29		\$ 30,181	\$ 30,181	\$ -	0.00%

Fund 50					
50-800-251-000000-000	Food Service Sales-Pupils	\$ 346,000	\$ 346,000	\$ -	0.00%
50-800-252-000000-000	Food Service Sales - Adults	\$ 6,030	\$ 6,030	\$ -	0.00%
50-800-252-000000-586	Adult Lunches - Summer Nutrition	\$ 650	\$ 650	\$ -	0.00%
50-800-259-000000-000	Other Food Service Sales	\$ 200,000	\$ 200,000	\$ -	0.00%
50-800-280-000000-000	Earnings on Investments	\$ 150	\$ 150	\$ -	0.00%
	Source: 2??	\$ 552,830	\$ 552,830	\$ -	0.00%
50-800-617-000000-542	State Aid - Match NSL	\$ 13,500	\$ 13,500	\$ -	0.00%
50-800-617-000000-543	State Aid - SSBA	\$ 5,750	\$ 5,750	\$ -	0.00%
	Source: 6??	\$ 19,250	\$ 19,250	\$ -	0.00%
50-800-714-000000-000	Donated Commodities-DPI Figure	\$ 125,000	\$ 125,000	\$ -	0.00%
50-800-717-000000-546	Breakfast Program - Fed Reimb	\$ 150,000	\$ 150,000	\$ -	0.00%
50-800-717-000000-547	Food Service Aid - Lunch	\$ 700,000	\$ 700,000	\$ -	0.00%
50-800-717-000000-586	Food Service Aid - SFS	\$ 70,000	\$ 70,000	\$ -	0.00%
	Source: 7??	\$ 1,045,000	\$ 1,045,000	\$ -	0.00%
Total Fund 50		\$ 1,617,080	\$ 1,617,080	\$ -	0.00%

Overall Totals:		\$ 53,288,646	\$ 53,945,949	\$ 657,304	1.22%
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Salary Budget

	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
SALARY BUDGET				
FUND 10				
District Wide Elementary	\$651,073	\$651,073	\$0	0.00%
Lemonweir	\$1,845,357	\$1,934,609	\$89,252	4.84%
Miller	\$1,441,672	\$1,441,672	\$0	0.00%
Oakdale	\$460,185	\$460,185	\$0	0.00%
Camp Douglas	\$415,457	\$415,457	\$0	0.00%
Wyeville	\$725,655	\$725,655	\$0	0.00%
Warrens	\$819,779	\$819,779	\$0	0.00%
LaGrange	\$2,339,875	\$2,339,875	\$0	0.00%
Tomah Area Montessori School	\$464,144	\$464,144	\$0	0.00%
4K Community	\$134,827	\$134,827	\$0	0.00%
Total	\$9,298,023	\$9,387,276	\$89,252	0.96%
Elementary	\$9,298,023	\$9,387,276	\$89,252	0.96%
Middle School	\$3,822,604	\$3,822,604	\$0	0.00%
High School	\$5,945,928	\$5,945,928	\$0	0.00%
Alternative School	\$622,979	\$622,979	\$0	0.00%
English Language Learner	\$171,530	\$171,530	\$0	0.00%
Administration	\$1,004,946	\$1,004,946	\$0	0.00%
Health	\$41,100	\$41,100	\$0	0.00%
Transportation	\$1,513,331	\$1,513,331	\$0	0.00%
Operation	\$1,313,038	\$1,313,038	\$0	0.00%
Maintenance	\$537,326	\$537,326	\$0	0.00%
District Reading	\$89,087	\$89,087	\$0	0.00%
District Wide Programs	\$1,202,783	\$1,202,783	\$0	0.00%
Summer School/Intersession	\$196,229	\$196,229	\$0	0.00%
Curriculum	\$288,484	\$288,484	\$0	0.00%
Technology	\$278,777	\$278,777	\$0	0.00%
FUND 10 TOTAL	\$26,326,164	\$26,415,417	\$89,252	0.34%

FUND 27				
District Wide Elementary	\$91,188	\$91,188	\$0	0.00%
Lemonweir	\$618,413	\$618,413	\$0	0.00%
Miller	\$528,056	\$528,056	\$0	0.00%
Oakdale	\$194,456	\$194,456	\$0	0.00%
Camp Douglas	\$32,747	\$32,747	\$0	0.00%
Wyeville	\$106,266	\$106,266	\$0	0.00%
Warrens	\$222,990	\$222,990	\$0	0.00%
LaGrange	\$1,147,978	\$1,147,978	\$0	0.00%
Total Elementary Salary	\$2,942,096	\$2,942,096	\$0	0.00%
Middle School	\$1,032,116	\$1,032,116	\$0	0.00%
High School	\$1,258,778	\$1,258,778	\$0	0.00%
Transportation	\$307,457	\$307,457	\$0	0.00%
District Wide Aid Eligible	\$1,404,027	\$1,404,027	\$0	0.00%
District Wide Non Aid Eligible	\$26,343	\$26,343	\$0	0.00%
FUND 27 TOTAL	\$6,970,816	\$6,970,816	\$0	0.00%
FUND 10 TOTAL	\$26,326,164	\$26,415,417	\$89,252	0.34%
FUND 27 TOTAL	\$6,970,816	\$6,970,816	\$0	0.00%
GRAND TOTAL	\$33,296,980	\$33,386,233	\$89,252	0.27%

Non-Salary Budget

FUND 10	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
Lemonweir	\$20,276	\$23,579	\$3,303	16.29%
Miller	\$19,276	\$20,048	\$771	4.00%
Oakdale	\$5,835	\$5,900	\$65	1.12%
Camp Douglas	\$5,205	\$5,756	\$551	10.58%
Wyeville	\$8,852	\$9,066	\$215	2.43%
Warrens	\$9,788	\$9,929	\$141	1.44%
LaGrange	\$30,711	\$34,410	\$3,699	12.05%
Montessori School	\$5,557	\$7,310	\$1,753	31.54%
District Music/Art/PE	\$24,851	\$24,851	\$0	0.00%
Elementary Common School Li	\$52,363	\$58,798	\$6,435	12.29%
Elementary Total	\$182,713	\$199,647	\$16,933	9.27%
Middle School	\$56,715	\$60,060	\$3,345	5.90%
MS Common School Library	\$11,132	\$11,823	\$691	6.21%
MS Athletics	\$20,100	\$20,100	\$0	0.00%
Tomah High School (THS)	\$134,618	\$195,453	\$60,835	45.19%
THS Common Library	\$12,705	\$13,396	\$691	5.44%
THS Athletics	\$171,000	\$176,011	\$5,011	2.93%
District-Wide Common School	\$118,800	\$110,983	(\$7,817)	-6.58%
Alternative School	\$26,630	\$40,510	\$13,880	52.12%
English Language Learner	\$700	\$2,500	\$1,800	257.14%
Administration	\$898,163	\$870,941	(\$27,222)	-3.03%
Health	\$3,200	\$13,200	\$10,000	312.50%
Transportation	\$961,570	\$976,522	\$14,952	1.55%
Operation	\$1,110,515	\$1,110,515	\$0	0.00%
Construction	\$1,790,432	\$1,551,358	(\$239,074)	-13.35%
Maintenance	\$300,000	\$300,000	\$0	0.00%
District Wide Programs	\$7,105,430	\$7,375,921	\$270,491	3.81%
District Wide AV	\$83,431	\$284,320	\$200,889	240.79%
Summer School/Intersession	\$4,000	\$4,000	\$0	0.00%
Curriculum	\$349,700	\$349,700	\$0	0.00%
Technology	\$456,544	\$684,344	\$227,800	49.90%
Gifted & Talented	\$3,350	\$3,350	\$0	0.00%
Native American Education	\$2,500	\$2,500	\$0	0.00%
4K (Four Year Old Kindergarten)	\$81,500	\$81,500	\$0	0.00%
Wellness	\$1,000	\$1,000	\$0	0.00%
FUND 10	\$13,886,449	\$14,439,653	\$553,205	3.98%
FUND 27	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
Transportation	\$33,000	\$33,000	\$0	0.00%
District Wide Aid Eligible	\$0	\$0	\$0	0.00%
District Wide Non Aid Eligible	\$14,280	\$14,280	\$0	0.00%
FUND 27 TOTAL	\$47,280	\$47,280	\$0	0.00%
FUND 10 TOTAL	\$13,886,449	\$14,439,653	\$553,205	3.98%
FUND 27 TOTAL	\$47,280	\$47,280	\$0	0.00%
GRAND TOTAL	\$13,933,729	\$14,486,933	\$553,205	3.97%

Alternative School				
Description	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
Personal Services - Alternative	\$21,000	\$34,880	\$13,880	66.10%
General Supplies - Alternative	\$5,430	\$5,430	\$0	0.00%
General Supplies - Library	\$200	\$200	\$0	0.00%
	\$26,630	\$40,510	\$13,880	52.12%

English Language Learner				
Description	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
Mileage ELL	\$0	\$1,800	\$1,800	0.00%
General Supplies - ELL	\$700	\$700	\$0	0.00%
	\$700	\$2,500	\$1,800	257.14%

Administration				
Description	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
Personal Services - Election	\$6,000	\$6,000	\$0	0.00%
Personal Services - Legal Servi	\$150,000	\$150,000	\$0	0.00%
Personal Services - Audit	\$16,100	\$16,100	\$0	0.00%
Other Bd of Education - WASB	\$8,435	\$8,435	\$0	0.00%
Personal Services - District Adr	\$26,000	\$26,000	\$0	0.00%
Personal Services - Direction of	\$52,500	\$52,500	\$0	0.00%
Equip Rental - Direction of Busi	\$1,508	\$1,508	\$0	0.00%
Emplee Travel - Board Member	\$3,100	\$3,100	\$0	0.00%
Emplee Travel - District Admini:	\$10,000	\$10,000	\$0	0.00%
Emplee Travel - Direction of Bu	\$5,000	\$5,000	\$0	0.00%
Public Relations	\$17,000	\$17,000	\$0	0.00%
Advertising - Direction of Busin	\$30,000	\$30,000	\$0	0.00%
Communication - Postage	\$12,200	\$12,200	\$0	0.00%
General Supplies - Election	\$200	\$200	\$0	0.00%
General Supplies - Direction of	\$5,000	\$5,000	\$0	0.00%
General Supplies - Fiscal	\$1,000	\$1,000	\$0	0.00%
Non-Capital Equip - Direction of Business			\$0	0.00%
Furniture - Administration	\$0	\$1,676	\$1,676	0.00%
Periodicals Direction of Busines	\$545	\$545	\$0	0.00%
Principal Johnson Control Leas	\$54,000	\$54,000	\$0	0.00%
Operational Debt - Interest Sho	\$15,000	\$15,000	\$0	0.00%
Interest Johnson Control Lease	\$6,200	\$6,200	\$0	0.00%
District Liability Insurance	\$26,626	\$43,980	\$17,354	65.18%
District Property Insurance	\$70,524	\$87,885	\$17,361	24.62%
Workers Compensation	\$354,225	\$290,611	(\$63,614)	-17.96%
Fidelity Bond Premiums			\$0	0.00%
Dues & Fees - Direction of	\$17,000	\$17,000	\$0	0.00%
Other Adjustments			\$0	0.00%
Refund Payment	\$10,000	\$10,000	\$0	0.00%
	\$898,163	\$870,941	(\$27,222)	-3.03%

Health				
	Beginning Budget	October Budget	Budget Difference	Percent Change
Description	2023-2024	2023-2024		
Emplee Travel - Health	\$3,000	\$3,000	\$0	0.00%
General Supplies Health	\$200	\$200	\$0	0.00%
Medical Supplies - Health	\$0	\$10,000	\$10,000	100.00%
	\$3,200	\$13,200	\$10,000	312.50%

Transportation				
	Beginning Budget	October Budget	Budget Difference	Percent Change
Description	2023-2024	2023-2024		
Personal Service-Direction of P	\$13,500	\$13,500	\$0	0.00%
Vehicle Repairs and Maintenanc	\$37,600	\$37,600	\$0	0.00%
Parent Contract	\$10,000	\$10,000	\$0	0.00%
Emplee Travel - Direction Pupil	\$2,350	\$2,350	\$0	0.00%
Petroleum Regular (Home to S	\$341,650	\$341,650	\$0	0.00%
Communication - Regular-Hom	\$315	\$315	\$0	0.00%
General Supplies-Vehicle Maint	\$179,000	\$179,000	\$0	0.00%
Non-Capital Equip-Vehicle Mair	\$550	\$550	\$0	0.00%
Equipment/Vehicles Maint Indiv	\$320,610	\$320,610	\$0	0.00%
Liability Insurance - Transporta	\$54,145	\$69,097	\$14,952	27.61%
Dues & Fees-Direction of I	\$1,850	\$1,850	\$0	0.00%
	\$961,570	\$976,522	\$14,952	1.55%

Operation				
	Beginning Budget	October Budget	Budget Difference	Percent Change
Description	2023-2024	2023-2024		
Non-Technology Repairs &	\$40,000	\$40,000	\$0	0.00%
Cleaning Services - Sites	\$75,000	\$75,000	\$0	0.00%
Gas for Heat - Lemonweir	\$19,746	\$19,746	\$0	0.00%
Gas for Heat - Miller	\$20,758	\$20,758	\$0	0.00%
Gas for Heat - Oakdale	\$11,094	\$11,094	\$0	0.00%
Gas for Heat - Camp	\$6,294	\$6,294	\$0	0.00%
Gas for Heat - LaGrange	\$22,439	\$22,439	\$0	0.00%
Gas for Heat - Wyeville	\$15,205	\$15,205	\$0	0.00%
Gas for Heat - Warrens	\$16,372	\$16,372	\$0	0.00%
Gas for Heat - RKLC	\$10,234	\$10,234	\$0	0.00%
Gas for Heat - TAMS	\$3,774	\$3,774	\$0	0.00%
Gas for Heat - Middle School	\$46,937	\$46,937	\$0	0.00%
Gas for Heat - High School	\$65,695	\$65,695	\$0	0.00%
Gas for Heat - Bldgs	\$14,452	\$14,452	\$0	0.00%
Electricity Other Than Heat - Le	\$24,583	\$24,583	\$0	0.00%
Electricity Other Than Heat - Mi	\$20,076	\$20,076	\$0	0.00%
Electricity Other Than Heat - O:	\$9,443	\$9,443	\$0	0.00%
Electricity Other Than Heat - C:	\$7,500	\$7,500	\$0	0.00%
Electricity Other Than Heat - Le	\$32,395	\$32,395	\$0	0.00%
Electricity Other Than Heat - W	\$12,781	\$12,781	\$0	0.00%
Electricity Other Than Heat - W	\$17,527	\$17,527	\$0	0.00%
Electricity Other Than Heat - RI	\$10,316	\$10,316	\$0	0.00%
Electricity Other Than Heat - T/	\$3,874	\$3,874	\$0	0.00%
Electricity Other Than Heat - Mi	\$85,075	\$85,075	\$0	0.00%
Electricity Other Than Heat - Hi	\$161,808	\$161,808	\$0	0.00%

Electricity Other than Heat - Blc	\$21,076	\$21,076	\$0	0.00%
Water - Lemonweir	\$5,420	\$5,420	\$0	0.00%
Water - Miller	\$4,673	\$4,673	\$0	0.00%
Water - Oakdale	\$1,000	\$1,000	\$0	0.00%
Water - Camp	\$1,379	\$1,379	\$0	0.00%
Water - LaGrange	\$6,816	\$6,816	\$0	0.00%
Water - Warrens	\$2,713	\$2,713	\$0	0.00%
Water - RKLC	\$1,146	\$1,146	\$0	0.00%
Water - TAMS	\$750	\$750	\$0	0.00%
Water - Middle School	\$5,500	\$5,500	\$0	0.00%
Water - High School	\$10,047	\$10,047	\$0	0.00%
Water - Bldgs	\$10,000	\$10,000	\$0	0.00%
Sewer - Lemonweir	\$7,766	\$7,766	\$0	0.00%
Sewer - Miller	\$6,516	\$6,516	\$0	0.00%
Sewer - Oakdale	\$2,127	\$2,127	\$0	0.00%
Sewer - Camp	\$1,000	\$1,000	\$0	0.00%
Sewer - LaGrange	\$7,912	\$7,912	\$0	0.00%
Sewer - Wyeville	\$5,500	\$5,500	\$0	0.00%
Sewer - Warrens	\$11,000	\$11,000	\$0	0.00%
Sewer - RKLC	\$1,001	\$1,001	\$0	0.00%
Sewer - TAMS	\$1,824	\$1,824	\$0	0.00%
Sewer - Middle School	\$13,854	\$13,854	\$0	0.00%
Sewer - High School	\$15,495	\$15,495	\$0	0.00%
Sewerage - Bldgs	\$4,000	\$4,000	\$0	0.00%
Emplee Travel - Operation	\$750	\$750	\$0	0.00%
Communication - Telephone	\$52,600	\$52,600	\$0	0.00%
CESA payment	\$11,472	\$11,472	\$0	0.00%
General Supplies - Sites	\$30,000	\$30,000	\$0	0.00%
General Supplies - Buildings	\$96,300	\$96,300	\$0	0.00%
Non-Capital Equip - Operation	\$7,500	\$7,500	\$0	0.00%
Equipment Components - Oper	\$10,000	\$10,000	\$0	0.00%
Dues & Fees - Operations	\$0	\$0	\$0	0.00%
	\$1,110,515	\$1,110,515	\$0	0.00%

Construction

Description	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
Construction Services	\$1,790,432	\$1,364,535	(\$425,897)	-23.79%
	\$1,790,432	\$1,364,535	(\$425,897)	-23.79%

Maintenance

Description	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
Property Services - Bldg	\$94,000	\$94,000	\$0	0.00%
HVAC Maintenance Contract	\$27,000	\$27,000	\$0	0.00%
Property Services - Bldg - Elect	\$30,000	\$30,000	\$0	0.00%
PS HVAC Maintenance	\$65,000	\$65,000	\$0	0.00%
Vehicle and Equip Rental	\$1,000	\$1,000	\$0	0.00%
Emplee Travel - Direction of Ma	\$500	\$500	\$0	0.00%
General Supplies - Bldgs	\$45,000	\$45,000	\$0	0.00%
General Supplies - Plumbing	\$13,000	\$13,000	\$0	0.00%
General Supplies - Electrical	\$24,000	\$24,000	\$0	0.00%
Dues & Fees Maintenance	\$500	\$500	\$0	0.00%
	\$300,000	\$300,000	\$0	0.00%

District Wide Programs				
Description	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
Personal Services - Fitness Center	\$4,000	\$4,000	\$0	0.00%
Purchased Services - Psych			\$0	0.00%
Personal Service - Instructional	\$18,000	\$18,000	\$0	0.00%
Purchased Service - School Services	\$78,500	\$78,500	\$0	0.00%
PS - District Wide	\$21,800	\$21,800	\$0	0.00%
Equip Rental - District Wide	\$25,000	\$25,000	\$0	0.00%
Elementary Sub Mileage			\$0	0.00%
Employee Travel-Instructional Staff	\$6,500	\$6,500	\$0	0.00%
Open Enrollment Tuition Waiver	\$266,831	\$266,831	\$0	0.00%
General Tuition - Open Enrollment	\$1,236,370	\$1,363,949	\$127,579	10.32%
CESA Payment - Instructional Services	\$10,000	\$10,000	\$0	0.00%
CESA Services			\$0	0.00%
Pymt to CESA - District Wide Programs	\$106,651	\$106,651	\$0	0.00%
General Tuition UW Systems/Charters	\$37,000	\$37,000	\$0	0.00%
Private School Vouchers	\$381,625	\$524,537	\$142,912	37.45%
General Tuition - Payment to Vendors	\$35,000	\$35,000	\$0	0.00%
Supplies - Fitness Center	\$750	\$750	\$0	0.00%
General Supplies - District Wide	\$22,109	\$22,109	\$0	0.00%
Paper - District Wide	\$35,000	\$35,000	\$0	0.00%
Transfer to Special Education Fund	\$4,812,794	\$4,812,794	\$0	0.00%
Transfer to Fund 46			\$0	0.00%
Non-Aidable Refund-Other Non-Compliance	\$7,500	\$7,500	\$0	0.00%
General Aid Payment Adjustment			\$0	0.00%
	\$7,105,430	\$7,375,921	\$270,491	3.81%

District Wide AV				
Description	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
Maintenance-Instructional Equipment	\$33,436	\$33,436	\$0	0.00%
Maintenance-Other Equipment	\$15,874	\$15,874	\$0	0.00%
General Supplies - AV	\$8,184	\$8,184	\$0	0.00%
Non-Capital Equip - AV	\$25,937	\$226,826	\$200,889	774.53%
	\$83,431	\$284,320	\$200,889	240.79%

Curriculum				
Description	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
Personal Services-Curriculum Instructional	\$1,200	\$1,200	\$0	0.00%
Employee Travel-Direction of Instructional	\$3,500	\$3,500	\$0	0.00%
Educational Services	\$100,000	\$100,000	\$0	0.00%
General Supplies - English Language	\$2,000	\$2,000	\$0	0.00%
General Supplies - Mathematics	\$2,000	\$2,000	\$0	0.00%
General Supplies - Science	\$2,000	\$2,000	\$0	0.00%
General Supplies - Curriculum	\$5,000	\$5,000	\$0	0.00%
Non Capital Equipment	\$0	\$0	\$0	0.00%
Textbooks-Regular Curriculum	\$225,000	\$225,000	\$0	0.00%
Textbooks Replacement	\$8,000	\$8,000	\$0	0.00%
Dues Fees - Curriculum	\$1,000	\$1,000	\$0	0.00%
	\$349,700	\$349,700	\$0	0.00%

Technology				
Description	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
Tech Related Repairs - Admins	\$15,000	\$15,000	\$0	0.00%
Emplee Travel - Technology Ac	\$5,000	\$5,000	\$0	0.00%
Communications - Network Phc	\$86,184	\$86,184	\$0	0.00%
Technology Hardware - Instruct	\$172,200	\$400,000	\$227,800	132.29%
Technology Hardware - Admini	\$6,280	\$6,280	\$0	0.00%
Technology Software - Instructi	\$15,000	\$15,000	\$0	0.00%
Technology Software - Adminis	\$156,880	\$156,880	\$0	0.00%
	\$456,544	\$684,344	\$227,800	49.90%

Talented & Gifted				
Description	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
General Supplies - Gifted & am	\$3,350	\$3,350	\$0	0.00%
	\$3,350	\$3,350	\$0	0.00%

Wellness				
Description	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
General Supplies - Wellness	\$1,000	\$1,000	\$0	0.00%
	\$1,000	\$1,000	\$0	0.00%

4 Year Old Kindergarten				
Description	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
4K Private School Supplies			\$0	0.00%
Personal Services - 4K	\$80,000	\$80,000	\$0	0.00%
Emplee Travel - 4K	\$1,500	\$1,500	\$0	0.00%
	\$81,500	\$81,500	\$0	0.00%

Native American Education				
Description	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
Emplee Travel - Native America	\$1,500	\$1,500	\$0	0.00%
Native American Supplies	\$1,000	\$1,000	\$0	0.00%
	\$2,500	\$2,500	\$0	0.00%

Summer School/Intercession				
Description	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
Supplies - Lemonweir Intercess	\$4,000	\$4,000	\$0	0.00%
Postage - Summer/Intercessions			\$0	0.00%
Supplies - Summer Enrichment			\$0	0.00%
Supplies - Summer Remedial			\$0	0.00%
	\$4,000	\$4,000	\$0	0.00%

Salary and Non-Salary

FUND 10	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
District Wide Elementary	\$651,073	\$651,073	\$0	0.00%
Lemonweir	\$1,865,633	\$1,958,188	\$92,555	4.96%
Miller	\$1,460,948	\$1,461,720	\$771	0.05%
Oakdale	\$466,020	\$466,086	\$65	0.01%
Camp Douglas	\$420,662	\$421,213	\$551	0.13%
Wyeville	\$734,506	\$734,721	\$215	0.03%
Warrens	\$829,567	\$829,708	\$141	0.02%
LaGrange	\$2,370,586	\$2,374,285	\$3,699	0.16%
Montessori School	\$469,700	\$471,453	\$1,753	0.37%
District Music/Art/PE	\$24,851	\$24,851	\$0	0.00%
Common School Library Fund	\$52,363	\$58,798	\$6,435	12.29%
TOTAL ELEMENTARY	\$9,345,910	\$9,452,095	\$106,186	1.14%
Middle School	\$3,910,551	\$3,914,587	\$4,036	0.10%
Senior High School	\$6,383,051	\$6,441,771	\$58,720	0.92%
Alternative School	\$649,609	\$663,489	\$13,880	2.14%
English Language Learner	\$172,230	\$174,030	\$1,800	1.05%
Administration	\$1,903,110	\$1,875,888	(\$27,222)	-1.43%
Health	\$44,300	\$54,300	\$10,000	22.57%
Transportation	\$2,474,901	\$2,489,853	\$14,952	0.60%
Operation	\$2,423,553	\$2,423,553	\$0	0.00%
Construction	\$1,790,432	\$1,551,358	(\$239,074)	-13.35%
Maintenance	\$837,326	\$837,326	\$0	0.00%
District Wide Reading	\$89,087	\$89,087	\$0	0.00%
District Wide Programs	\$8,308,213	\$8,578,704	\$270,491	3.26%
District Wide AV	\$83,431	\$284,320	\$200,889	240.79%
Summer School/Intersession	\$200,229	\$200,229	\$0	0.00%
Curriculum	\$638,184	\$638,184	\$0	0.00%
Technology	\$735,321	\$963,121	\$227,800	30.98%
Gifted & Talented	\$3,350	\$3,350	\$0	0.00%
Native American Education	\$2,500	\$2,500	\$0	0.00%
4K (Four Year Old Kindergarten)	\$216,327	\$216,327	\$0	0.00%
Wellness	\$1,000	\$1,000	\$0	0.00%
FUND 10 TOTAL	\$40,212,613	\$40,855,070	\$642,457	1.60%
FUND 27 TOTAL	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
District Wide Elementary	\$91,188	\$91,188	\$0	0.00%
Lemonweir	\$618,413	\$618,413	\$0	0.00%
Miller	\$528,056	\$528,056	\$0	0.00%
Oakdale	\$194,456	\$194,456	\$0	0.00%
Camp Douglas	\$32,747	\$32,747	\$0	0.00%
Wyeville	\$106,266	\$106,266	\$0	0.00%
Warrens	\$222,990	\$222,990	\$0	0.00%
LaGrange	\$1,147,978	\$1,147,978	\$0	0.00%
Elementary Salary & Non-Salary	\$2,942,096	\$2,942,096	\$0	0.00%
Middle School	\$1,032,116	\$1,032,116	\$0	0.00%
High School	\$1,258,778	\$1,258,778	\$0	0.00%
Transportation	\$340,457	\$340,457	\$0	0.00%
District Wide	\$1,404,027	\$1,404,027	\$0	0.00%
District Wide Non Aid Eligible	\$40,623	\$40,623	\$0	0.00%
FUND 27 TOTAL	\$7,018,096	\$7,018,096	\$0	0.00%

GRANT BUDGET

GRANTS - NON-SALARY BUDGET	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
ECIA Title 1 - Fund 10 (141)	\$29,680	\$29,680	\$0	0.00%
ESSER II - Fund 10 (163)	\$0	\$0	\$0	0.00%
ESSER III - Fund 10 (165)	\$1,436,706	\$1,432,754	(\$3,952)	-0.28%
Title II-A - Fund 10 (365)	\$30,000	\$117,914	\$87,914	293.05%
Title IV - Fund 10 (381)	\$50,200	\$70,260	\$20,060	39.96%
Homeless Fund 10 (173)	\$0	\$6,959	\$6,959	0.00%
DOD DEA Grant (802)	\$0	\$0	\$0	0.00%
CESA Mini Grant -(711)	\$0	\$5,649	\$5,649	0.00%
Youth Apprenticeship (713)	\$0	\$55,000	\$55,000	0.00%
Title III (391)	\$0	\$0	\$0	0.00%
WI Fast Forward - (716)	\$0	\$13,333	\$13,333	0.00%
Get Kids Ahead (721)	\$0	\$18,000	\$18,000	0.00%
Vocational Education Aid - Fund 10 (400)	\$29,732	\$35,388	\$5,656	19.02%
PL 94-142 - Fund 27	\$686,562	\$686,562	\$0	0.00%
PL 99-457 - Fund 27	\$5,100	\$5,100	\$0	0.00%
	\$2,267,980	\$2,476,598	\$208,619	9.20%

GRANTS - SALARY BUDGET	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
ECIA Title 1 - Fund 10 (141)	\$691,219	\$691,219	\$0	0.00%
ESSER II - Fund 10 (163)	\$0	\$0	\$0	0.00%
ESSER III - Fund 10 (165)	\$1,108,992	\$1,004,472	(\$104,520)	-9.42%
Title II-A - Fund 10 (365)	\$113,872	\$24,620	(\$89,252)	-78.38%
Title IV - Fund 10 (381)	\$0	\$0	\$0	0.00%
Homeless Fund 10 (173)	\$0	\$0	\$0	0.00%
DOD DEA Grant (802)	\$0	\$0	\$0	0.00%
Get Kids Ahead (721)	\$0	\$0	\$0	0.00%
PL 94-142 - Fund 27	\$220,953	\$220,953	\$0	0.00%
PL 99-457 - Fund 27	\$7,659	\$7,659	\$0	0.00%
IESSAA Indian Education Grant - Fund 29	\$30,599	\$30,599	\$0	0.00%
	\$2,173,296	\$1,979,524	(\$193,772)	-8.92%

GRANTS - TOTAL SAL/NON-SALARY	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
ECIA Title 1 - Fund 10	\$720,899	\$720,899	\$0	0.00%
ESSER II - Fund 10 (163)	\$0	\$0	\$0	0.00%
ESSER III - Fund 10 (165)	\$2,545,698	\$2,437,226	(\$108,472)	-4.26%
Title II-A - Fund 10 (365)	\$143,872	\$142,534	(\$1,338)	-0.93%
Title IV - Fund 10 (381)	\$50,200	\$70,260	\$20,060	39.96%
Homeless Fund 10 (173)	\$0	\$6,959	\$6,959	0.00%
DOD DEA Grant (802)	\$0	\$0	\$0	0.00%
CESA Mini Grant -(711)	\$0	\$5,649	\$5,649	0.00%
Youth Apprenticeship (713)	\$0	\$55,000	\$55,000	0.00%
Title III (391)	\$0	\$0	\$0	0.00%
Educator Effectiveness (583)	\$0	\$0	\$0	0.00%
Get Kids Ahead (721) - Fund 10	\$0	\$18,000	\$18,000	0.00%
Vocational Education Aid - Fund 10	\$29,732	\$35,388	\$5,656	19.02%
PL 94-142 - Fund 27	\$907,515	\$907,515	\$0	0.00%
PL 99-457 - Fund 27	\$12,759	\$12,759	\$0	0.00%
IESSAA Indian Education Grant - Fund 29	\$30,599	\$30,599	\$0	0.00%
	\$4,441,275	\$4,456,122	\$14,847	0.33%

Grand Totals

	Beginning Budget 2023-2024	October Budget 2023-2024	Budget Difference	Percent Change
FUND 10				
District Wide Elementary	\$651,073	\$651,073	\$0	0.00%
Lemonweir	\$1,865,633	\$1,958,188	\$92,555	4.96%
Miller	\$1,460,948	\$1,461,720	\$771	0.05%
Oakdale	\$466,020	\$466,086	\$65	0.01%
Camp Douglas	\$420,662	\$421,213	\$551	0.13%
Wyeville	\$734,506	\$734,721	\$215	0.03%
Warrens	\$829,567	\$829,708	\$141	0.02%
LaGrange	\$2,370,586	\$2,374,285	\$3,699	0.16%
Montessori School	\$469,700	\$471,453	\$1,753	0.37%
District Music/Art/PE	\$24,851	\$24,851	\$0	0.00%
Common School Library Fund	\$52,363	\$58,798	\$6,435	12.29%
TOTAL ELEMENTARY	\$9,345,910	\$9,452,095	\$106,186	1.14%
Middle School	\$3,910,551	\$3,914,587	\$4,036	0.10%
Senior High School	\$6,383,051	\$6,441,771	\$58,720	0.92%
Alternative School	\$649,609	\$663,489	\$13,880	2.14%
English Language Learner	\$172,230	\$174,030	\$1,800	1.05%
Administration	\$1,903,110	\$1,875,888	(\$27,222)	-1.43%
Health	\$44,300	\$54,300	\$10,000	22.57%
Transportation	\$2,474,901	\$2,489,853	\$14,952	0.60%
Operation	\$2,423,553	\$2,423,553	\$0	0.00%
Construction	\$1,790,432	\$1,551,358	(\$239,074)	-13.35%
Maintenance	\$837,326	\$837,326	\$0	0.00%
District Wide Reading	\$89,087	\$89,087	\$0	0.00%
District Wide Programs	\$8,308,213	\$8,578,704	\$270,491	3.26%
District Wide AV	\$83,431	\$284,320	\$200,889	240.79%
Summer School/Intersession	\$200,229	\$200,229	\$0	0.00%
Curriculum	\$638,184	\$638,184	\$0	0.00%
Technology	\$735,321	\$963,121	\$227,800	30.98%
Gifted & Talented	\$3,350	\$3,350	\$0	0.00%
Native American Education	\$2,500	\$2,500	\$0	0.00%
4K (Four Year Old Kindergarten)	\$216,327	\$216,327	\$0	0.00%
Wellness	\$1,000	\$1,000	\$0	0.00%
Fund 10 Grant Total	\$3,490,402	\$3,505,248	\$14,847	0.43%
FUND 10 TOTAL	\$43,703,015	\$44,360,318	\$657,304	1.50%
FUND 27				
District Wide Elementary	\$91,188	\$91,188	\$0	0.00%
Lemonweir	\$618,413	\$618,413	\$0	0.00%
Miller	\$528,056	\$528,056	\$0	0.00%
Oakdale	\$194,456	\$194,456	\$0	0.00%
Camp Douglas	\$32,747	\$32,747	\$0	0.00%
Wyeville	\$106,266	\$106,266	\$0	0.00%
Warrens	\$222,990	\$222,990	\$0	0.00%
LaGrange	\$1,147,978	\$1,147,978	\$0	0.00%
Elementary Salary	\$2,942,096	\$2,942,096	\$0	0.00%
Elementary Salary & Non-Salary	\$2,942,096	\$2,942,096	\$0	0.00%
Middle School	\$1,032,116	\$1,032,116	\$0	0.00%
High School	\$1,258,778	\$1,258,778	\$0	0.00%
Transportation	\$340,457	\$340,457	\$0	0.00%
District Wide	\$1,404,027	\$1,404,027	\$0	0.00%
District Wide Non Aid Eligible	\$40,623	\$40,623	\$0	0.00%
Fund 27 Grant Total	\$920,274	\$920,274	\$0	0.00%
FUND 27 TOTAL	\$7,938,370	\$7,938,370	\$0	0.00%
GRAND TOTAL	\$51,641,385	\$52,298,689	\$657,304	1.27%

NOTICE OF CHANGE IN ADOPTED BUDGET
Tomah Area School District

Notice is hereby given, in accordance with the provisions of Wisconsin Statute 65.90(5)(a), that the School Board of Tomah, on October 23, 2023, adopted the following changes to previously approved budgeted 2023-2024 amounts. The following presents only adopted budget line items with changes. Unchanged line items are not presented.

GENERAL FUND (FUND 10)	Beginning Budget 2023-2024	October Budget 2023-2024	Change	Percent Change
Beginning Fund Balance	8,132,345.89	8,132,345.89	0.00	0.00%
Ending Fund Balance	8,132,345.89	8,132,345.89	0.00	0.00%
REVENUES & OTHER FINANCING SOURCES				
Transfers-In (Source 100)	808,274.00	808,274.00	0.00	0.00%
Local Sources (Source 200)	13,756,530.00	14,553,740.00	797,210.00	5.80%
Inter-district Payments (Source 300 + 400)	808,274.00	835,120.00	26,846.00	3.32%
Intermediate Sources (Source 500)	55,000.00	60,649.45	5,649.45	10.27%
State Sources (Source 600)	25,333,533.00	24,946,543.00	(386,990.00)	-1.53%
Federal Sources (Source 700)	3,615,401.85	3,556,265.92	(59,135.93)	-1.64%
All Other Sources (Source 800 + 900)	134,276.00	408,000.00	273,724.00	203.85%
TOTAL REVENUES & OTHER FINANCING SOURCES	43,703,014.85	44,360,318.37	657,303.52	1.50%
EXPENDITURES & OTHER FINANCING USES				
Instruction (Function 100 000)	19,360,435.99	19,509,214.35	148,778.36	0.77%
Support Services (Function 200 000)	17,448,807.76	17,686,841.92	238,034.16	1.36%
Non-Program Transactions (Function 400 000)	6,893,771.10	7,164,262.10	270,491.00	3.92%
TOTAL EXPENDITURES & OTHER FINANCING USES	43,703,014.85	44,360,318.37	657,303.52	1.50%