

# *TOMAH AREA SCHOOL DISTRICT*



# ANNUAL REPORT

**TOMAH HIGH SCHOOL CAFETERIA**

**August 23, 2021**

**Budget Meeting: 7:00 p.m.**

**Annual Meeting: 7:30 p.m.**

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

**The 2021-2022 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>Aaron Lueck</b>	<b>President</b>
<b>Pam Buchda</b>	<b>Vice President</b>
<b>Gary R. Grovesteen</b>	<b>Clerk</b>
<b>Spencer Stephens</b>	<b>Treasurer</b>
<b>Susan Bloom</b>	<b>Director</b>
<b>Michael Gnewikow</b>	<b>Director</b>
<b>Ricky Murray</b>	<b>Director</b>

<b>Dr. Charles M. Hanson</b>	<b>District Administrator</b>
<b>Gregory G. Gaarder</b>	<b>Business Manager</b>

# **TOMAH AREA SCHOOL DISTRICT**

If You Believe, You Will Achieve

**129 West Clifton Street**

**Tomah, WI 54660-2507**

**Phone: 608-374-7004**

## **AGENDA**

### **ANNUAL BUDGET HEARING**

Monday, August 23, 2021, at 7:00 p.m.

The meeting will be held at the Tomah High School Cafeteria, 901 Lincoln Ave., Tomah.

1. Call Meeting to Order
2. Review of Proposed 2021-22 Budget
3. Adjournment

Upon request to the District Administrator, submitted twenty-four (24) hours in advance, the District shall make reasonable accommodation including the provision of informational material in an alternate format for a disabled person to be able to attend this meeting.

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## **ANNUAL BUDGET HEARING**

Monday, August 24, 2020, at 7:00 p.m.

The meeting was held at the Tomah High School Auditorium, 901 Lincoln Ave., Tomah.

The meeting was called to order by President Aaron Lueck at 7:02 p.m. on Monday, August 24, 2020.

### **1. Call Meeting to Order**

The Annual Budget Meeting of the Tomah Area School District was called to order by President Aaron Lueck at 7:02 p.m. on Monday, August 24, 2020. Six Board Members, Greg Gaarder, Business Manager, and Dr. Mike Hanson, District Administrator, were introduced.

### **2. Review of Proposed 2020-21 Budget**

Business Manager Greg Gaarder reviewed the proposed 2020-2021 budget which was presented by the Board of Education. Copies of the budget/annual report were available for those in attendance.

### **3. Adjournment**

A motion was made by Michael Gnewikow and seconded by Mitchell Koel to adjourn the meeting. The motion carried. The meeting adjourned at 7:24 p.m.

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Dr. Charles M. (Mike) Hanson II, District Administrator  
Secretary to the Board of Education

# **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

## 2021-22 Budget Calendar

Start Date	Item to be completed	
1/7/2021	Review Preliminary Budget Process Review with Administrators and Supervisors	Greg
1/14/2021	YTD Budget/Expense Review	
1/18/2021	Regular Board Meeting	Greg
2/1/2021	Board Academy (19-20 Budget Process and School Level Reporting)	Greg
2/4/2021	Complete Building and GMAPEL Budgets	Greg
2/7/2021	YTD Budget/Expense Review	Amy/Meredith
2/15/2021	Regular Board Mtg - Present 17-18 Preliminary Budget estimate to Board	Greg
2/25/2021	Completed Building and GMAPEL Budget to Building Administrators	Greg
3/8/2021	Building budgets open to staff	Amy
3/5/2021	YTD Budget/Expense Review	Amy/Meredith
3/15/2021	Regular Board Mtg - Review of Preliminary Budget estimate	Greg
3/26/2021	Building-level budget meetings completed	Greg
3/27/2021	Staff budgets completed and to principals	Staff
4/7/2021	YTD Budget/Expense Review	Amy/Meredith
4/16/2021	Budget adjustment update to the Budget- Completed for April Brd Mtg	Amy/Meredith/Greg
4/16/2021	Building and Supervisor Budgets completed and to Business Manager.	Principals/Supervisors
4/19/2021	Regular Board Mtg - Review of Preliminary Budget estimate	Greg
4/26/2021	Board Re-organization Meeting	Greg
4/30/2021	Budgets reviewed and completed by Business Manager.	Greg
5/7/2021	YTD Budget/Expense Review	Amy/Meredith
5/12/2021	Budget in Sundance	Amy/Meredith
5/17/2021	Regular Board Mtg - Initial Budget Presentation	Greg
6/9/2021	YTD Budget/Expense Review	Amy/Meredith
6/21/2021	Regular Board Mtg - Budget Review	Greg
7/1/2021	July 1st State Aid Estimate	
7/6/2021	Audit	Amy/Meredith
7/19/2021	Regular Board Mtg - Initial Budget Approval for Annual Mtg; and Closing of the Books	Greg
8/16/2021	Regular Board Mtg	
8/23/2021	Annual Meeting	Greg
9/17/2021	September 3rd Friday Count	
10/1/2021	Equalized Values Posted	

<b>21-22 Budget Assumptions</b>
<b>Salary and Fringe Assumption</b>
2% Total Compensation Increase for all staff
5% Health Insurance Premium Increase
No Dental Increase
Slight WRS Increase
Retiree Insurance Savings
COVID 19 Impact
<b>Revenues</b>
Revenue Limit Per Student Increase \$100
Revenue Limit Low Spending Increase \$0
COVID 19 Impact
Student Increase on 3 Yr Revenue Limit Average
<b>Expenses</b>
Additional Staffing
Covid 19 Expenses



**ESSER FUNDING**

<b>GRANT</b>	<b>Project Number</b>	<b>Ending Date</b>	<b>Allocation</b>	<b>Spent as of 6-30-21</b>	<b>Unallocated as of 6-30-21</b>	<b>2021-22 Budget</b>	<b>Balance</b>	<b>Notes</b>
ESSER I / CARES	160	9/30/2022	\$ 547,040.00	\$ 545,446.50	\$ 1,593.50	\$ -	\$ 1,593.50	Private School balance
GEER I	162	9/30/2022	\$ 454,493.00	\$ 447,461.75	\$ 7,031.25	\$ -	\$ 7,031.25	Private School balance
ESSER II	163	9/30/2023	\$ 2,181,051.00	\$ 274,196.05	\$ 1,906,854.95	\$ 930,341.58	\$ 976,513.37	
ESSER III	165	9/30/2024	\$ 4,898,041.00	\$ -	\$ 4,898,041.00	\$ -	\$ 4,898,041.00	
<b>TOTAL</b>			<b>\$ 8,080,625.00</b>	<b>\$ 1,267,104.30</b>	<b>\$ 6,813,520.70</b>			

# 2021-22 Additions/Reductions

Fund	FTE	Addition/Reduction	Position	Building	Estimated Salary Costs
10	1	Addition	Virtual Teacher	Elementary (ESSER)	\$ 65,000.00
10	1	Addition	Virtual Teacher	Elementary (ESSER)	\$ 65,000.00
10	1	Addition	Virtual Teacher	Elementary (ESSER)	\$ 65,000.00
10	1	Addition	Virtual Teacher	TMS (ESSER)	\$ 65,000.00
10	1	Addition	Virtual Teacher	TMS (ESSER)	\$ 65,000.00
10	2	Addition	Virtual Stipend	THS (ESSER)	\$ 65,000.00
10	1	Addition	ELL	District	\$ 65,000.00
10	1	Addition	Math	THS	\$ 65,000.00
27	1	Addition	IDS	THS	\$ 65,000.00
Fund 10 Total	7				\$ 520,000.00
Fund 27 Total	1				\$ 65,000.00
Total	9				\$ 585,000.00

Year	Staffing 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 Teachers in Regular Education 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 Certified Aides LaGrange, 4K Aide Lemonweir, Regular Ed Aide TMS, Regular Ed Aide Miller, EBD Aide TMS
2017-18	\$ 258,545	See 2017-18 Staffing Additions/Reductions
2018-19	\$ 665,824	
2019-2020	\$ 587,500	
2020-21	\$ 260,250	
2021-22	\$ 585,000	
	\$ 2,437,871	<b>Total Change from 2008-2009</b>
	\$ 678,374	<b>General Fund 10 Total Salary and Fringe Change from 2008-2009</b>
	\$ 1,308,073	<b>Special Education Fund 27 Total Salary and Fringe Change from 2008-2009</b>
<b>Estimated Savings to District Generated by Act 10</b>		
\$ 1,247,500	\$ 1,247,500	ACT 10 requirement that employees pay 1/2 of the WRS contribution and 12.6% of health insurance as mandated by the Governor. (Teachers, Central Office and Administration Only. Support Staff will not be affected until July 1, 2012.)
\$ 300,000	\$ 300,000	going forward.)
\$ 632,000	\$ 632,000	The District switched from WEA Insurance to GL and Health Traditions HMO, dropped Long Term Care for Professional Staff and changed other minor insurances which resulted in \$632,000 of additional savings.
\$ 2,500,000	\$ 2,500,000	12 year savings generated by changes to Professional Staff Retirement
\$ 4,679,500	\$ 4,679,500	<b>Total Estimated Savings Generated by ACT 10</b>

**TOMAH AREA SCHOOL DISTRICT  
RESUME OF DISTRICT INDEBTEDNESS - AS OF JUNE 30, 2021**

G.O. Refunding Bonds, Series 2007C

	2021 Principal	Interest
TOTAL	PRINCIPAL \$ -	INTEREST \$ -

**TOTAL DISTRICT INDEBTEDNESS \$ -**

October General Aid  
Certification  
?

---

September 3rd Friday  
Count  
?

---

October 1st Equalized  
Values  
?

# 2021-22 Annual Meeting Tax Levy Summary

	2020-21 August Annual Meeting Est. Tax Levy Summary	2020-21 October Tax Levy Summary	2021-22 Annual Mtg Tax Levy Est.
Local Property Tax Fund 10 Levy	\$ 13,350,154.00	\$ 12,983,396.00	\$ 13,062,883.00
Fund 38 Levy	\$ -	\$ -	\$ -
Fund 10-38-41-80 Levy	\$ 13,350,154.00	\$ 12,983,396.00	\$ 13,062,883.00
Local Property Tax Fund 39 Levy	\$ -	\$ -	\$ -
<b>Total Local Prop. Tax Levy (Funds 10, 38, &amp; 39)</b>	<b>\$ 13,350,154.00</b>	<b>\$ 12,983,396.00</b>	<b>\$ 13,062,883.00</b>
Property Tax Levy Increase/Decrease	\$ 494,421	\$ (366,758)	\$ 358,890
Property Tax Levy Percent Increase/Decrease	3.85%	-2.75%	2.83%
Equalized Valuation/Mill Rate			
<b>Equalized Valuation</b>	<b>\$ 1,786,095,647</b>	<b>\$ 1,810,752,763</b>	<b>\$ 1,837,914,054</b>
<b>Mill Rate</b>	<b>0.00747449</b>	<b>0.00717016</b>	<b>0.00710745</b>
Previous Year Certified Equalized Valuation	\$ 1,751,074,164	\$ 1,751,074,164	\$ 1,810,752,763
Previous Year Mill Rate	0.00734163	0.00734163	0.00734163
Difference in Equalized Valuation	\$ 35,021,483	\$ 59,678,599	\$ 27,161,291
% Increase/Decrease in Equalized Valuation	2.00%	3.41%	1.50%
<b>Tax Impact on Property</b>			
Projected Taxes on \$100,000	\$ 747.45	\$ 717.02	\$ 710.75
Previous Year	\$ 734.16	\$ 734.16	\$ 717.02
Difference in Taxes	\$ 13.29	\$ (17.14)	\$ (6.27)
Percent Change	1.81%	-2.34%	-0.87%
Monthly Increase/Decrease	\$ 1.11	\$ (1.43)	\$ (0.52)

**DISTRICT:**

**DATA AS OF 7/1/21, 8:30 AM**

**Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 20-21 Revenue Limit**

2020-21 General Aid Certification (19-20 Line 12A, src 621)	+	19,854,267
2020-21 Computer Aid Received (19-20 Line 12C, Src 691)	+	29,882
2020-21 Hi Pov Aid (19-20 Line 12B, Src 628)	+	0
2020-21 Aid for Exempt Personal Property (19-20 Line 12D, Src 691)	+	132,868
2020-21 Fnd 10 Levy Cert (19-20 Line 14A, Levy 10 Src 211)	+	12,983,396
2020-21 Fnd 38 Levy Cert (19-20 Line 14B, Levy 38 Src 211)	+	0
2020-21 Fnd 41 Levy Cert (19-20 Line 14C, Levy 41 Src 211)	+	0
2020-21 Aid Penalty for Over Levy (20-21 FINAL Rev Lim, May 2021)	-	0
2020-21 Total Levy for All Levied Non-Recurring Exemptions*	-	1,600,827
<b>NET 2021-22 Base Revenue Built from 2020-21 Data (Line 1)</b>	=	<b>31,399,586</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)

**September & Summer FTE Membership Averages**

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

**Line 2: Base Avg:((18+.4ss)+(19+.4ss)+(20+.4ss)) / 3 = 3,134**

	2018	2019	2020
Summer FTE:	143	145	60
% (40,40,40)	57	58	24
Sept FTE:	3,111	3,099	3,053
New ICS - Independent Charter Schools FTE	0.0	0	0
Total FTE	3,168	3,157	3,077

**Line 6: Curr Avg:((19+.4ss)+(20+.4ss)+(21+.4ss)) / 3 = 3,113**

	2019	2020	2021
Summer FTE:	145	60	75
% (40,40,40)	58	24	30
Sept FTE:	3,099	3,053	3,075
New ICS - Independent Charter Schools FTE	0	0	0
Total FTE	3,157	3,077	3,105

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 2021:

**3,113**

**Line 10B: Declining Enrollment Exemption = 210,399**

Average FTE Loss (Line 2 - Line 6, if > 0) = 21

X 1.00 = 21

X (Line 5, Maximum 2020-2021 Revenue per Memb) = 10,019.01

**Non-Recurring Exemption Amount: 210,399**

**Fall 2021 Property Values**

2021 TIF-Out Tax Apportionment Equalized Valuation(estimate until Oct, 2021) 1,837,914,054

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.

**2021-2022 Revenue Limit Worksheet**

1. 2021-22 Base Revenue (Funds 10, 38, 41)	(from left)	31,399,586
2. Base Sept Membership Avg (2018+.4ss, 2019+.4ss, 2020+.4ss)/3	(from left)	3,134
3. 2021-22 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,019.01
4. 2021-22 Per Member Change (A+B)		0.00
2021-22 Low Revenue Ceiling per s.121.905(1):		
A. Allowed Per-Member Change for 21-22		10,000.00
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0		0.00
C. Value of the CCDEB (21-22 DPI Computed-CCDEB Dists only)		0.00
5. 2021-22 Maximum Revenue / Member (Ln 3 + Ln 4)		10,019.01
6. Current Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	3,113
7. 2021-22 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	31,399,586
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		31,189,178
B. Hold Harmless Non-Recurring Exemption		210,408
8. Total 2021-22 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 (2019-20 to 2020-21)		0
E. Recurring Referenda to Exceed (If 2021-22 is first year)		0
9. 2021-22 Limit with Recurring Exemptions (Ln 7 + Ln 8)		31,399,586
10. Total 2021-22 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		1,772,195
A. Non-Recurring Referenda to Exceed 2021-22 Limit		1,500,000
B. Declining Enrollment Exemption for 2021-22 (from left)		210,399
C. Energy Efficiency Net Exemption for 2021-22 (see pg 4 for details)		0
D. Adjustment for Refunded or Rescinded Taxes, 2021-22		412
E. Prior Year Open Enrollment (uncounted pupil[s])		0
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		0
I. SNSP Private School Voucher Aid Deduction		61,384
11. 2021-22 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		33,171,781
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		20,108,898
A. 2021-22 JULY 1 ESTIMATE OF GENERAL AID		19,946,148
B. State Aid to High Poverty Districts (not all districts)		0
C. State Aid for Exempt Computers (Source 691)		29,882
D. State Aid for Exempt Personal Property (Source 691)		132,868
LINE 12A IS THE JULY 1 AID EST. DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.		
<b>13. Allowable Limited Revenue: (Line 11 - Line 12)</b>		<b>13,062,883</b>
(10, 38, 41 Levies)		
<b>14. Total Limited Revenue To Be Used (A+B+C)</b>	<b>Not &gt;line 13</b>	<b>13,062,883</b>
<b>Entries Required Below: Enter amnts needed by purpose and fund:</b>		
A. Gen Operations: Fnd 10 Src 211	13,062,883	(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, 2021 ESTIMATED All Fund Tax Levy (14A + 14B + 14C + 15)</b>		<b>13,062,883</b>
Line 16 is the total levy to be apportioned in the PI-401.		Levy Rate = 0.00710745

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  
2021-22 GENERAL AID WORKSHEET - JULY 1 ESTIMATE**

SCHOOL DISTRICT \_\_\_\_\_

**Enter District Data in Shaded Fields Only**

**PART A: 2020-21 EQUALIZATION AID MEMBERSHIP**

3rd FRI SEPT 20 MEMBERSHIP*(including Youth Challenge)	3,052.00
2rd FRI JAN 21 MEMBERSHIP* (including Youth Challenge)	3,051.00
TOTAL (A1 + A2)	6,103.00
AVERAGE (A3/2) (ROUNDED)	3,052.00
SUMMER 20 FTE EQUIVALENT*	60
FOSTER GROUP HOME/PART-TIME RESIDENT FTE EQUIVALENT	0.17
PART-TIME NON-RESIDENT FTE EQUIVALENT	
STATEWIDE CHOICE PUPILS STARTING IN FALL 15 & AFTER	7.00
SPECIAL NEEDS SCHOLARSHIP PROGRAM STUDENTS NEW IN 2017-18	
INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS	
<b>AID MEMBERSHIP (A4 + A5 + A6A + A6B + A6C + A6D + A6E)</b>	<b>3,119</b>

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

**PART B: 2020-21 GEN FUND DEDUCTIBLE RECEIPTS - BUDGET REPORT**

TOTAL REVENUE & TRNFS IN	10R 000000 000	+	39,691,445.00
PROP TAX + EXEMPT AIDS FROM DOR	10R 210+10R 691	-	13,146,146.00
GENERAL STATE AID	10R 000000 620	-	19,854,267.00
IMPACT AID DIST:NON-DED IMPACT AID	(EST BY DPI)	-	14,175.00
REORGANIZATION SETTLEMENT	10R 000000 850	-	
LONG TERM OP BORROW, NOTE	10R 000000 873	-	
LONG TERM OP BORROW, STF	10R 000000 874	-	
REFUND OF DISBURSEMENT	10R 000000 972	-	
DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	6,676,857.00

**PART C: 2020-21 NET COST OF GENERAL FUND - BUDGET REPORT**

TOTAL EXPENDITURES	10E 000000 000	+	38,691,327.30
DEBT SERVICE TRANSFER	10E 411000 838 + 839	-	
REORG SETTLEMENT	10E 491000 950	-	
REFUND PRIOR YR REVENUE	10E 492000 972	-	7,500.00
GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	38,683,827.30
DEDUCTIBLE RECEIPTS	(FROM B9)	-	6,676,857.00
OPER. DEBT, INTEREST	38E + 39E 283000 680	+	
NET COST GENERAL FUND	(NOT < 0)	=	32,006,970.30

**PART D: 2020-21 NET COST OF DEBT SERVICE FUND - BUDGET REPORT**

TOTAL REV & TRNSF IN	38R +39R 000000 000	+	0.00
GEN FUND TRNSF-IN	10E 411000 838 + 839	-	0.00
PROPERTY TAX	38R + 39R 210	-	0.00
PMNT LIEU OF TAX	38R + 39R 220	-	
NON-REV RECEIPTS	38R + 39R 800	-	
DEDUCTIBLE RCPTS	(D1-D2-D3-D4-D5)	-	0.00
TOTAL EXPENDITURES	38E + 39E 000000 000	+	0.00
AIDABLE FUND 41 EXP	(EST BY DPI)	+	
REFINANCING	38E + 39E 282000 000	-	
OPERATIONAL DEBT	38E + 39E 283000 000	-	
NET COST DEBT SERVICE		=	0.00

**PART E: 2020-21 SHARED COST - BUDGET REPORT**

NET COST: GEN FND + DEBT SRV	(C8 + D11)	+	32,006,970.30
COSTS OF LAWSUIT (NONE IN 20-21)		-	0.00
TRANS OF INDIGENT PUPILS, REG 3K PGMS AND/OR OTHER		*	
IMPACT AID DIST: NON-DED NEG AID HOLD HARMLESS		*	
<b>TOTAL SHARED COST FOR EQUALIZATION AID</b>		=	<b>32,006,970.30</b>

GUARANTEES FOR JULY 1 ESTIMATE		K-12	UHS	K-8
G1	PRIMARY	1,930,000	5,790,000	2,895,000
G6	SECONDARY	1,508,774	4,526,322	2,263,161
G11	TERTIARY	715,289	2,145,867	1,072,933

**E5A SHARED COST PER MEMBER**

E6	PRIMARY COST CEILING PER MEMB = 1,000	1,000		1,000.00
E7	PRIMARY CEILING		(A7 * E6)	3,119,000.00
E8	PRIMARY SHARED COST		(LESSER OF E5 OR E7)	3,119,000.00
E9	SECONDARY COST CEILING PER MEMBER:	11,067		11,067.00
E10	SECONDARY CEILING		(A7 * E9)	34,517,973.00
E11	SECONDARY SHARED COST		((LESSER OF E5 OR E10)-E8)	28,887,970.30
E12	TERTIARY SHARED COST		(GREATER OF (E5-E8-E11) OR 0)	0.00

**PART F: EQUALIZED VALUE**

F1	2020 TIFOUT VALUE (CERT MAY 21) + EXEMPT COMPUTER VALUE (CERT MAY 17)			1,812,299,247
	EQUALIZED VALUE PER MEMBER =	581,051	(F1 / A7)	

**PART G: 2021-22 JULY 1 ESTIMATE - EQUALIZATION AID BY TIER**

G1	PRIMARY GUARANTEED VALUE PER MEMBER	Enter values from above based on District type>>	1,930,000
G2	PRIMARY GUARANTEED VALUATION	(A7 * G1)	6,019,670,000.00
G3	PRIMARY REQUIRED RATE (8 DECIMALS)	(E8 / G2)	0.00051813
G4	PRIMARY NET GUARANTEED VALUE	(G2 - F1)	4,207,370,753.00
G5	PRIMARY EQUALIZATION AID	(G3 * G4) NOT< ZERO	2,179,965.01
G6	EST SECONDARY GUARANTEED VALUE PER MEMB	Enter values from above based on District type>>	1,508,774
G7	SECONDARY GUARANTEED VALUATION	(A7 * G6)	4,705,866,106.00
G8	SECONDARY REQUIRED RATE	(E11 / G7)	0.00613871
G9	SECONDARY NET GUARANTEED VALUE	(G7 - F1)	2,893,566,859.00
G10	SECONDARY EQUALIZATION AID (may be neg)	(G8 * G9)	17,762,767.81
G11	EST TERTIARY GUARANTEED VALUE PER MEMBER	Enter values from above based on District type>>	715,289
G12	TERTIARY GUARANTEED VALUATION	(A7 * G11)	2,230,986,391.00
G13	TERTIARY REQUIRED RATE	(E12 / G12)	0.00000000
G14	TERTIARY NET GUARANTEED VALUE	(G12 - F1)	418,687,144.00
G15	TERTIARY EQUALIZATION AID (may be neg)	(G13 * G14)	0.00

**PART H: 2021-22 JULY 1 ESTIMATE - EQUALIZATION AID**

H1	21-22 JULY 1 ESTIMATE - EQUALIZATION AID (NOT<ZERO)	(G5 + G10 + G15)	19,942,733.00
H2A	PARENTAL CHOICE , EQ (MILWAUKEE ONLY)		
H2	PAYMENT TO MILWAUKEE SD FROM CITY OF MILWAUKEE		
H3	MILWAUKEE CHARTER PROGRAM, EQ (Revised to \$0 per JFC, 6/2021)		0.00
H4A	20-21 OCT-TO-FINAL EQUAL ADJ		3,471.00
H4B	20-21 OCT-TO-FINAL CHOICE/CHARTER DEDUCT ADJ (was previously Line I4)		(56.00)
H5	PRIOR YR DATA ERROR ADJ		
H6	21-22 JULY 1 ESTIMATE - EQUAL AID SUBTOTAL (ROUND)*	(SUM LINES H1 THRU H5)	19,946,148.00

**PART I: 2021-22 JULY 1 ESTIMATE - SPECIAL ADJUSTMENT AID AND TOTAL GENERAL AID**

*Note: Go to SECTION I COMPUTATION area on page two (below)*

I1	21-22 JULY 1 ESTIMATE - SPECIAL ADJUSTMENT/CH 220 AID ELIG		0.00
I2A	PARENTAL CHOICE, SPADJ/220 (MILWAUKEE & RACINE)		0.00
I2B	MLWK CHARTER PGM, SPEC ADJ/220 (Revised to \$0 per JFC, 6/2021)		0.00
I2C	20-21 OCT-TO-FINAL SPEC ADJ/220 AID ADJ		0.00
I3	21-22 JULY 1 ESTIMATE - SPEC ADJ/220 TOTAL (ROUND)	(I1+I2A+I2B+I2C)	0.00

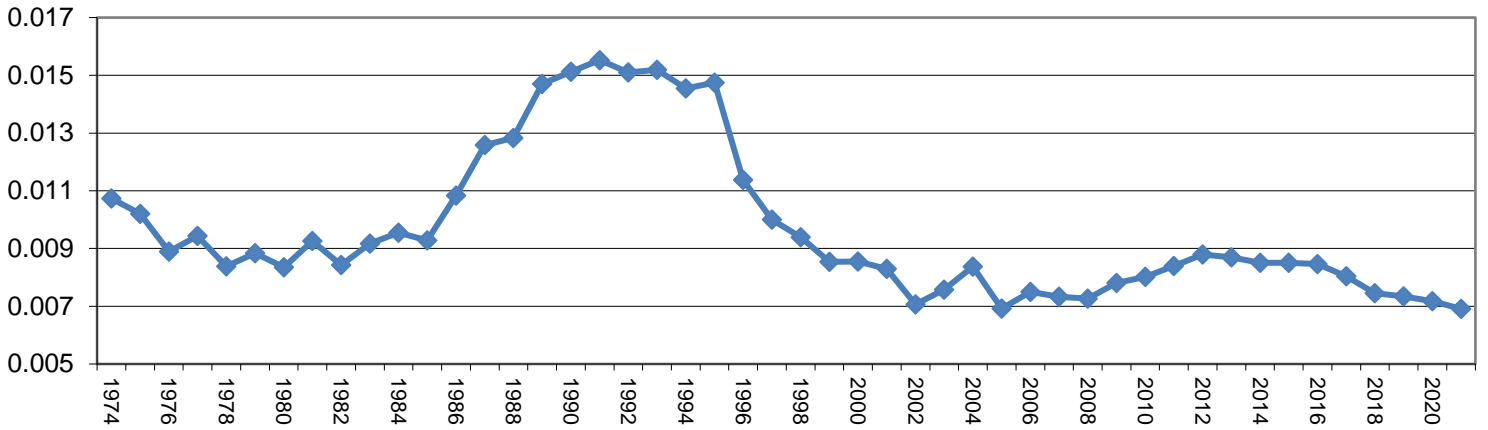
<b>*I5 2021-22 JULY 1 ESTIMATE - GENERAL AID (H6 + I3)</b>	<b>19,946,148.00</b>
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## Tomah Area School District Levy, Equalized Values, and Mill Rate History

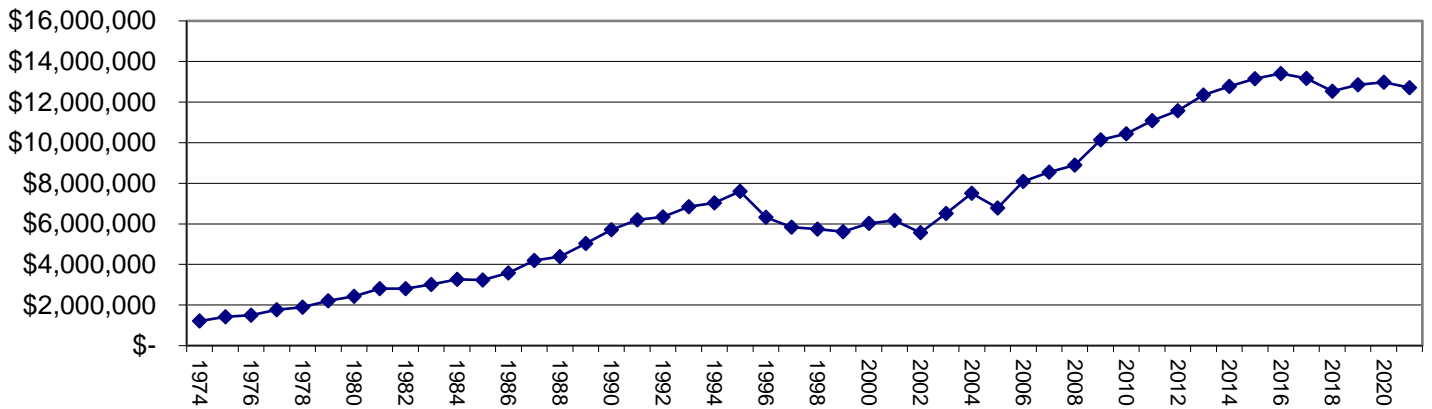
\* The School District Certification of Equalized Valuation for 2018 will not be known until October 1, 2018.\*

	<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%
Est. 2021 \$	12,703,993.00	\$ 1,837,914,054	0.0069122	-1.18%	4.96%	-5.85%
		5 Year Average		-0.35%	4.54%	-4.69%
		10 Year Average		1.78%	4.16%	-2.26%
		15 Year Average		3.37%	4.15%	-0.72%

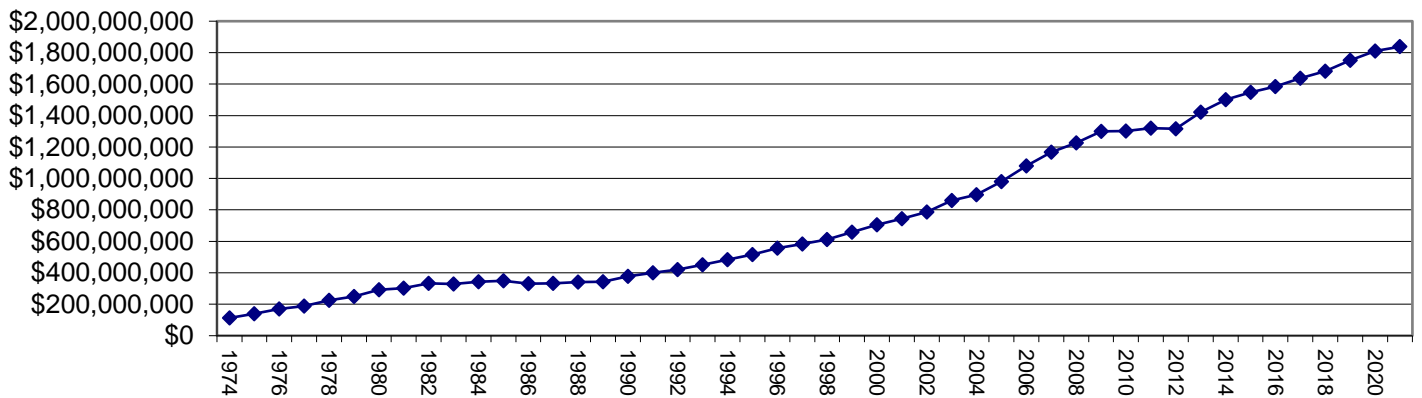
### MILL RATE HISTORY



### TAX LEVY HISTORY

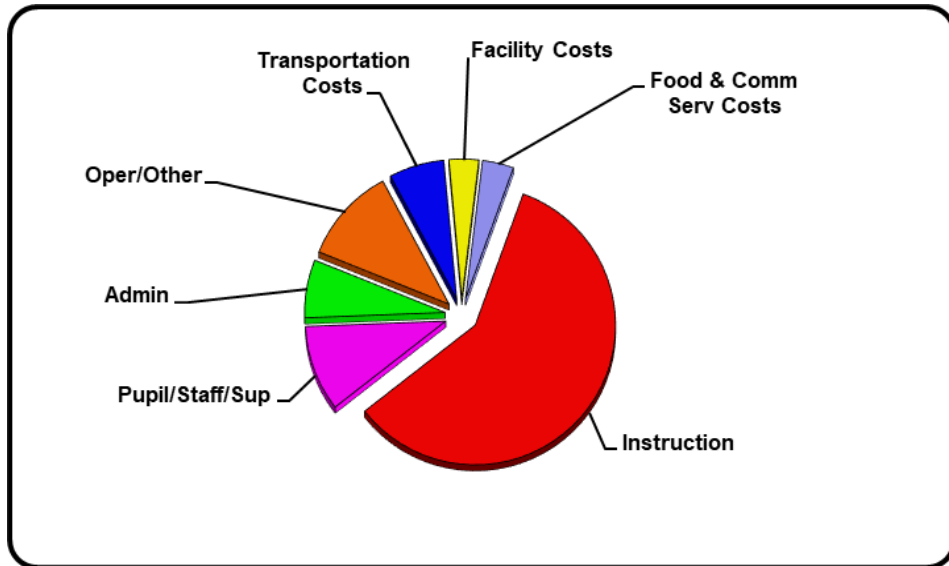


### EQUALIZED VALUATION HISTORY



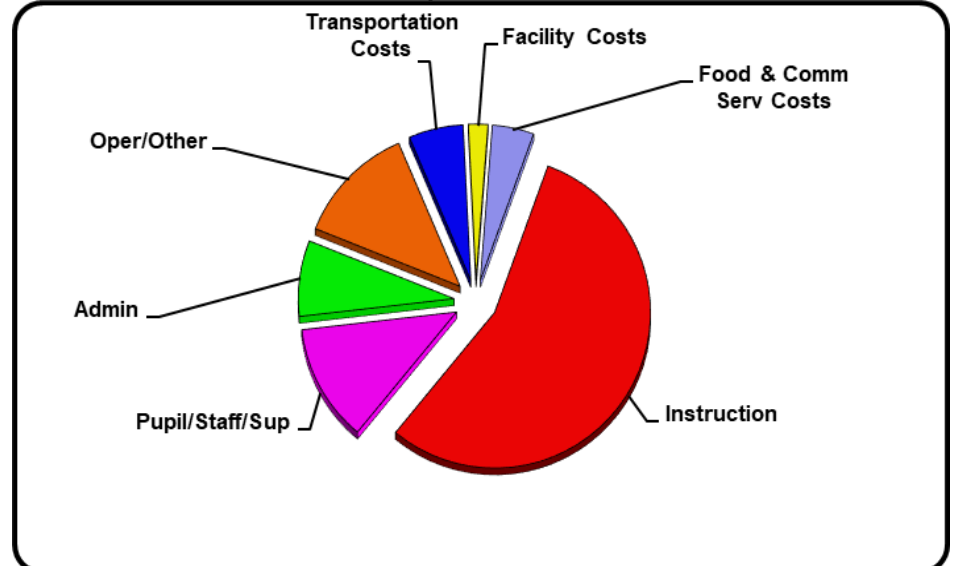
# Multi-District Comparative Cost Comparison Using Audited 2019-20 Annual Data \*

Tomah Area



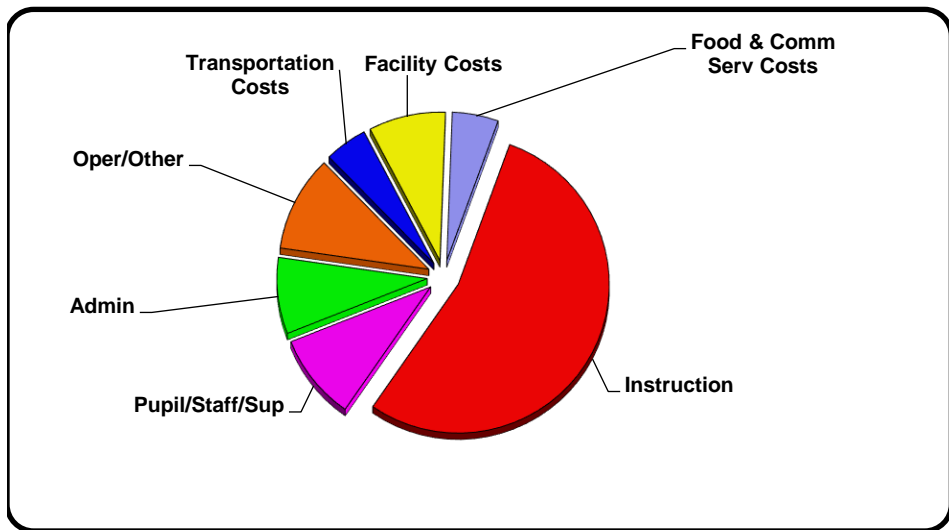
Membership	3,248	Total Cost	% of Total	Cost Per Memb
Instruction		\$23,368,789	58.9%	\$7,195
Pupil/Staff/Support		\$3,948,515	9.9%	\$1,216
Admin		\$2,666,129	6.7%	\$821
Oper/Other		\$4,394,227	11.1%	\$1,353
Transportation Co Sparta		\$2,520,646	6.4%	\$776
Facility Costs		\$1,357,892	3.4%	\$418
Food & Comm Serv Costs		\$1,432,631	3.6%	\$441
<b>TOTALS</b>		<b>\$39,688,829</b>	<b>100.0%</b>	<b>\$12,219</b>

Sparta Area



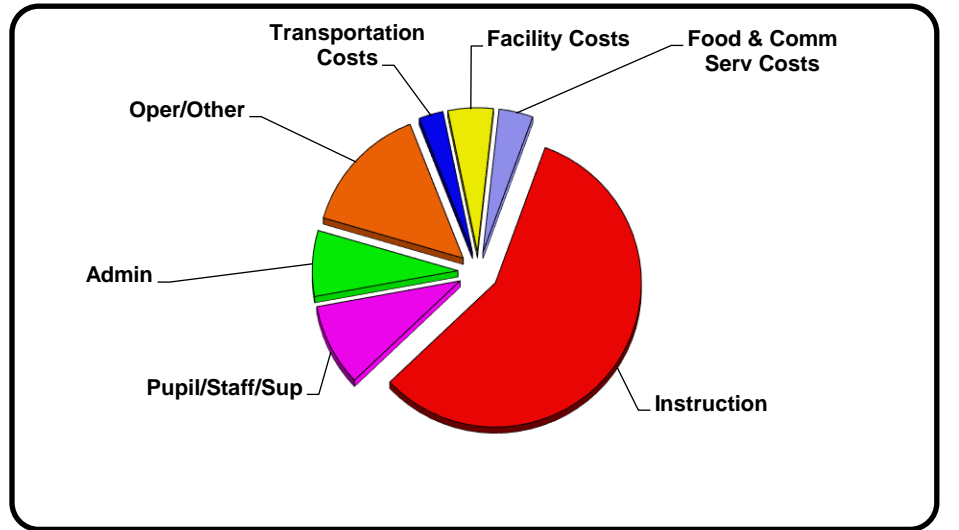
Membership	3,257	Total Cost	% of Total	Cost Per Memb
Instruction		\$21,840,979	55.4%	\$6,706
Pupil/Staff/Support		\$4,810,160	12.2%	\$1,477
Admin		\$3,099,154	7.9%	\$952
Oper/Other		\$4,927,018	12.5%	\$1,513
Transportation Costs		\$2,232,067	5.7%	\$685
Facility Costs		\$797,684	2.0%	\$245
Food & Comm Serv Costs		\$1,704,003	4.3%	\$523
<b>TOTALS</b>		<b>\$39,411,065</b>	<b>100.0%</b>	<b>\$12,100</b>

Black River Falls



Membership	1,737	Total Cost	% of Total	Cost Per Memb
Instruction		\$13,613,562	54.1%	\$7,837
Pupil/Staff/Support		\$2,356,773	9.4%	\$1,357
Admin		\$2,088,484	8.3%	\$1,202
Oper/Other		\$2,624,687	10.4%	\$1,511
Transportation Costs		\$1,156,424	4.6%	\$666
Facility Costs		\$2,083,755	8.3%	\$1,200
Food & Comm Serv Costs		\$1,250,932	5.0%	\$720
<b>TOTALS</b>		<b>\$25,174,616</b>	<b>100.0%</b>	<b>\$14,493</b>

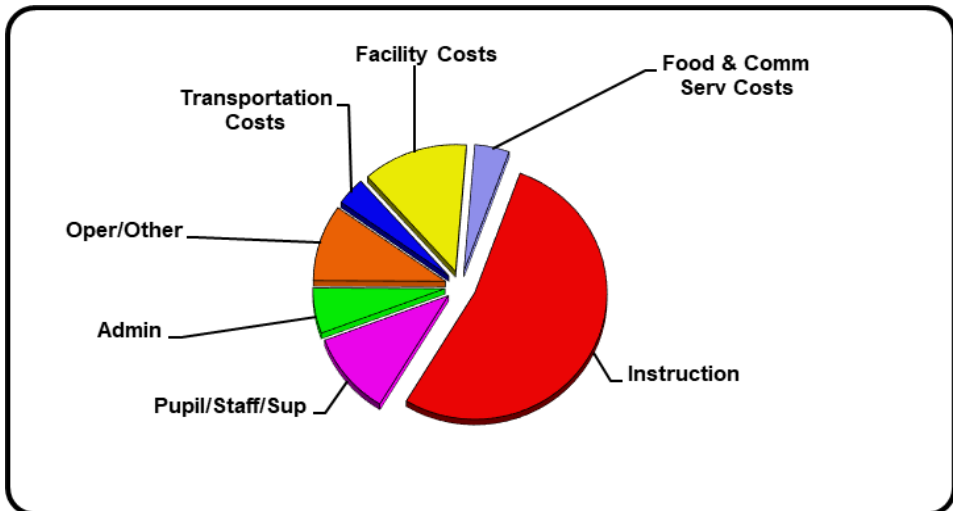
Onalaska



Membership	3,012	Total Cost	% of Total	Cost Per Memb
Instruction		\$22,430,199	57.3%	\$7,447
Pupil/Staff/Support		\$3,609,545	9.2%	\$1,198
Admin		\$2,885,346	7.4%	\$958
Oper/Other		\$5,685,057	14.5%	\$1,887
Transportation Costs		\$1,057,773	2.7%	\$351
Facility Costs		\$1,964,961	5.0%	\$652
Food & Comm Serv Costs		\$1,481,649	3.8%	\$492
<b>TOTALS</b>		<b>\$39,114,530</b>	<b>100.0%</b>	<b>\$12,986</b>

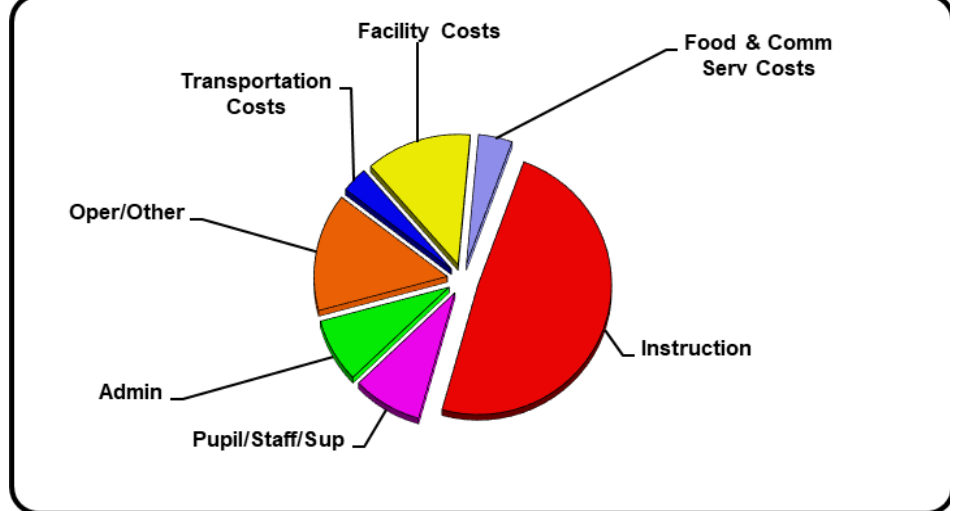
\* Beginning with 2012-13, data for the Norris School District, a K-12 reform school, is excluded.

**Holmen**



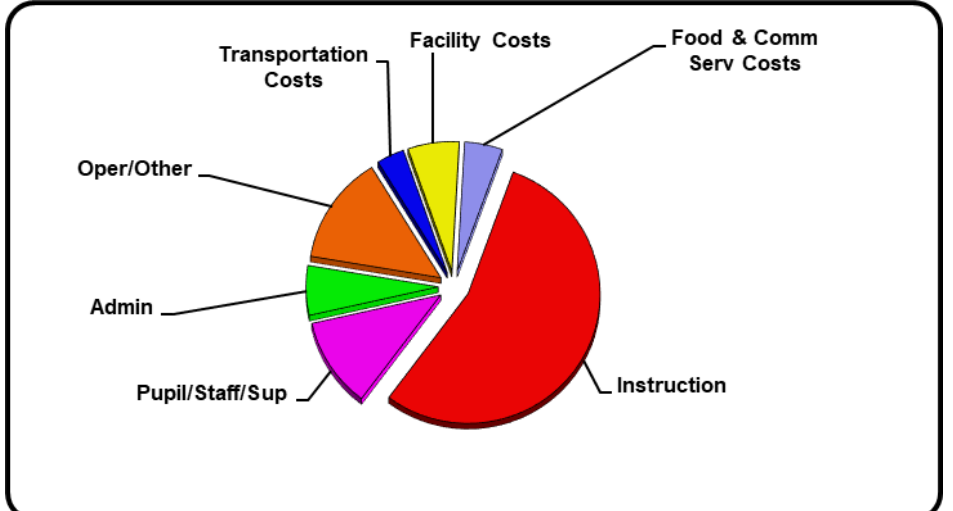
Membership	4,176	Total Cost	% of Total	Cost Per Memb
Instruction		\$31,574,498	53.1%	\$7,561
Pupil/Staff/Support		\$6,297,049	10.6%	\$1,508
Admin		\$3,445,964	5.8%	\$825
Oper/Other		\$5,806,538	9.8%	\$1,390
Transportation Costs		\$2,115,069	3.6%	\$506
Facility Costs		\$7,673,873	12.9%	\$1,838
Food & Comm Serv Costs		\$2,522,190	4.2%	\$604
<b>TOTALS</b>		<b>\$59,435,180</b>	<b>100.0%</b>	<b>\$14,233</b>

**West Salem**



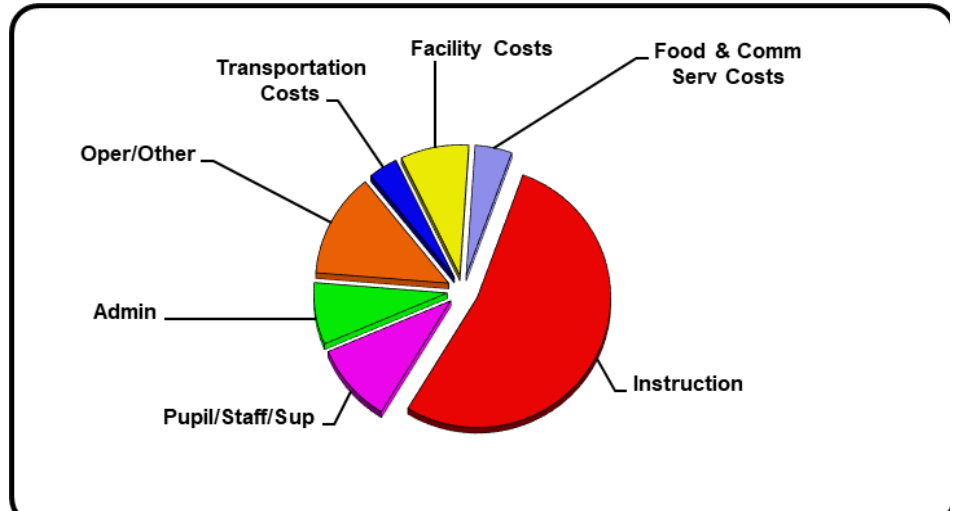
Membership	1,799	Total Cost	% of Total	Cost Per Memb
Instruction		\$12,150,018	48.8%	\$6,754
Pupil/Staff/Support		\$2,100,448	8.4%	\$1,168
Admin		\$1,982,709	8.0%	\$1,102
Oper/Other		\$3,641,890	14.6%	\$2,024
Transportation Costs		\$794,118	3.2%	\$441
Facility Costs		\$3,196,736	12.8%	\$1,777
Food & Comm Serv Costs		\$1,021,213	4.1%	\$568
<b>TOTALS</b>		<b>\$24,887,133</b>	<b>100.0%</b>	<b>\$13,834</b>

**Lacrosse**



Membership	6,570	Total Cost	% of Total	Cost Per Memb
Instruction		\$58,572,421	54.7%	\$8,915
Pupil/Staff/Support		\$12,039,177	11.2%	\$1,832
Admin		\$6,638,659	6.2%	\$1,010
Oper/Other		\$14,538,005	13.6%	\$2,213
Transportation Costs		\$3,626,672	3.4%	\$552
Facility Costs		\$6,730,185	6.3%	\$1,024
Food & Comm Serv Costs		\$4,993,502	4.7%	\$760
<b>TOTALS</b>		<b>\$107,138,621</b>	<b>100.0%</b>	<b>\$16,307</b>

**STATE TOTALS**



Membership	854,497	Total Cost	% of Total	Cost Per Memb
Instruction		\$6,478,515,730	53.2%	\$7,582
Pupil/Staff/Support		\$1,203,872,433	9.9%	\$1,409
Admin		\$934,087,242	7.7%	\$1,093
Oper/Other		\$1,577,917,599	13.0%	\$1,847
Transportation Costs		\$433,459,011	3.6%	\$507
Facility Costs		\$1,009,706,319	8.3%	\$1,182
Food & Comm Serv Costs		\$546,994,229	4.5%	\$640
<b>TOTALS</b>		<b>\$12,184,552,562</b>	<b>100.0%</b>	<b>\$14,259</b>

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

## FY 2020-2021 Area Equalized Levy Rates (Mill Rates) Comparison

Dist	Rank	School	2020-2021	2020	2020-2021
K-12	27	Tomah Area	\$ 12,983,396	\$ 1,810,752,763	\$ 7.17
K-12	48	Adams-Friendship Area	\$ 11,927,267	\$ 1,540,614,651	\$ 7.74
K-12	60	Reedsburg	\$ 12,603,540	\$ 1,589,357,608	\$ 7.93
K-12	76	Norwalk-Ontario-Wilton	\$ 1,805,020	\$ 221,357,867	\$ 8.15
K-12	77	Kickapoo Area	\$ 1,765,004	\$ 216,232,276	\$ 8.16
K-12	84	New Lisbon	\$ 3,518,886	\$ 427,074,067	\$ 8.24
K-12	86	Cashton	\$ 2,004,806	\$ 242,932,541	\$ 8.25
K-12	89	Viroqua Area	\$ 5,326,525	\$ 644,578,451	\$ 8.26
K-12	94	Onalaska	\$ 17,829,376	\$ 2,142,425,181	\$ 8.32
K-12	121	Necedah Area	\$ 5,174,443	\$ 603,983,548	\$ 8.57
K-12	149	Sparta Area	\$ 11,946,212	\$ 1,348,158,512	\$ 8.86
K-12	163	Black River Falls	\$ 8,685,395	\$ 967,129,557	\$ 8.98
K-12	192	Blair-Taylor	\$ 4,203,264	\$ 446,379,729	\$ 9.42
K-12	206	Gale-Ettrick-Trempealeau	\$ 7,975,126	\$ 836,515,624	\$ 9.53
K-12	207	West Salem	\$ 9,561,803	\$ 1,001,815,134	\$ 9.54
K-12	211	Baraboo	\$ 17,641,421	\$ 1,842,593,499	\$ 9.57
K-12	237	Holmen	\$ 19,534,548	\$ 1,999,167,034	\$ 9.77
K-12	253	Lacrosse	\$ 48,711,725	\$ 4,880,576,927	\$ 9.98
K-12	267	Alma Center	\$ 2,899,142	\$ 286,240,962	\$ 10.13
K-12	269	Nekoosa	\$ 11,799,541	\$ 1,160,152,419	\$ 10.17
K-12	270	Hillsboro	\$ 2,472,974	\$ 243,018,650	\$ 10.18
K-12	275	Wonewoc-Union Center	\$ 2,855,709	\$ 277,404,672	\$ 10.29
K-12	297	Mauston	\$ 8,318,991	\$ 786,420,777	\$ 10.58
K-12	316	Westby Area	\$ 6,135,366	\$ 562,874,521	\$ 10.90
K-12	333	Lafarge	\$ 1,346,069	\$ 117,534,897	\$ 11.45
K-12	352	Melrose-Mindoro	\$ 4,698,349	\$ 384,766,701	\$ 12.21

**Recommended Format for Budget Adoption**

Instructions: This recommended format contains the minimum detail that a school board should include in an adopted budget. Any subsequent changes made by the school board to the adopted budget should be processed as required by s.65.90 (5).

<b>BUDGET ADOPTION 2021-22*</b>			
	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
<b>GENERAL FUND (FUND 10)</b>			
Beginning Fund Balance (Account 930 000)	4,659,706.69	5,021,384.44	6,021,384.44
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	26,880.15	0.00	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)	4,994,504.29	6,021,384.44	6,021,384.44
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>5,021,384.44</b>	<b>6,021,384.44</b>	<b>6,021,384.44</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	12,893,215.04	13,020,095.38	13,100,883.00
240 Payments for Services	21,409.37	15,275.85	41,000.00
260 Non-Capital Sales	24,756.82	31,772.94	19,000.00
270 School Activity Income	53,272.42	9,108.24	63,200.00
280 Interest on Investments	7,405.41	7,148.89	3,200.00
290 Other Revenue, Local Sources	16,242.25	91,103.37	11,420.00
<b>Subtotal Local Sources</b>	<b>13,016,301.31</b>	<b>13,174,504.67</b>	<b>13,238,703.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	1,720.56	2,695.00	0.00
340 Payments for Services	562,232.41	815,620.66	909,477.20
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>563,952.97</b>	<b>818,315.66</b>	<b>909,477.20</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	18,193.25	17,564.00	6,152.00
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>18,193.25</b>	<b>17,564.00</b>	<b>6,152.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	374,292.66	312,176.00	250,000.00
620 State Aid -- General	18,944,038.00	19,854,267.00	19,946,148.00
630 DPI Special Project Grants	62,539.43	62,972.19	0.00
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	11,304.89	12,595.96	11,000.00
690 Other Revenue	2,894,832.72	2,777,130.25	2,688,178.00
<b>Subtotal State Sources</b>	<b>22,287,007.70</b>	<b>23,019,141.40</b>	<b>22,895,326.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	30,365.41	33,578.85	31,846.00

<b>BUDGET ADOPTION 2021-22*</b>			
	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
720 Impact Aid	148,837.28	171,459.00	125,000.00
730 DPI Special Project Grants	149,059.03	1,400,406.26	1,114,985.99
750 IASA Grants	673,830.10	659,713.08	787,122.46
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	86,962.89	74,404.05	0.00
790 Other Federal Revenue - Direct	57,031.45	34,767.39	35,513.00
<b>Subtotal Federal Sources</b>	<b>1,146,086.16</b>	<b>2,374,328.63</b>	<b>2,094,467.45</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	6,100.00	50,500.00	6,000.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>6,100.00</b>	<b>50,500.00</b>	<b>6,000.00</b>
<b>Other Revenues</b>			
960 Adjustments	21,202.73	48,784.97	36,000.00
970 Refund of Disbursement	50,946.78	187,987.97	110,525.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	6,730.98	200.00	6,000.00
<b>Subtotal Other Revenues</b>	<b>78,880.49</b>	<b>236,972.94</b>	<b>152,525.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>37,116,521.88</b>	<b>39,691,327.30</b>	<b>39,302,650.65</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	7,603,561.75	8,137,242.17	8,538,874.99
120 000 Regular Curriculum	7,522,527.42	7,343,577.75	7,604,382.07
130 000 Vocational Curriculum	925,802.39	969,670.12	988,031.46
140 000 Physical Curriculum	805,794.06	834,406.86	848,366.16
160 000 Co-Curricular Activities	523,088.37	511,702.73	565,687.52
170 000 Other Special Needs	13,955.45	21,505.18	82,149.55
<b>Subtotal Instruction</b>	<b>17,394,729.44</b>	<b>17,818,104.81</b>	<b>18,627,491.75</b>
<b>Support Sources</b>			
210 000 Pupil Services	1,010,767.57	923,496.84	951,587.90
220 000 Instructional Staff Services	2,046,651.45	1,885,494.06	1,786,275.30
230 000 General Administration	385,181.57	448,026.52	451,225.79
240 000 School Building Administration	1,714,324.86	1,756,598.18	1,789,127.70
250 000 Business Administration	7,084,307.38	7,685,483.79	7,712,500.61
260 000 Central Services	89,716.64	100,713.75	105,500.11
270 000 Insurance & Judgments	375,676.26	388,437.18	352,759.00
280 000 Debt Services	17,619.72	9,045.28	15,000.00
290 000 Other Support Services	1,019,250.47	1,019,400.14	1,285,115.28
<b>Subtotal Support Sources</b>	<b>13,743,495.92</b>	<b>14,216,695.74</b>	<b>14,449,091.69</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	4,395,285.64	5,186,024.03	4,566,975.08
430 000 Instructional Service Payments	1,187,562.04	1,378,152.26	1,641,592.13
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	33,771.09	92,350.46	17,500.00
<b>Subtotal Non-Program Transactions</b>	<b>5,616,618.77</b>	<b>6,656,526.75</b>	<b>6,226,067.21</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>36,754,844.13</b>	<b>38,691,327.30</b>	<b>39,302,650.65</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
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BUDGET ADOPTION 2021-22*			
	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
900 000 Beginning Fund Balance	109,548.49	349,629.18	750,213.06
<b>900 000 Ending Fund Balance</b>	<b>349,629.18</b>	<b>750,213.06</b>	<b>750,213.06</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>720,152.42</b>	<b>747,459.62</b>	<b>31,386.06</b>
100 000 Instruction	454,191.51	199,653.32	0.00
200 000 Support Services	25,880.22	103,465.23	31,386.06
400 000 Non-Program Transactions	0.00	43,757.19	0.00
<b>TOTAL EXPENDTURES &amp; OTHER FINANCING USES</b>	<b>480,071.73</b>	<b>346,875.74</b>	<b>31,386.06</b>

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	Audited 2019-20	Unaudited 2020-21	Budget 2021-22
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	3,952,374.84	3,618,564.06	4,566,975.08
<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	0.00	3,000.00
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>0.00</b>	<b>0.00</b>	<b>3,000.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	1,187,769.00	1,498,320.00	1,322,133.28
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	22,000.00	46,000.00	0.00
<b>Subtotal State Sources</b>	<b>1,209,769.00</b>	<b>1,544,320.00</b>	<b>1,322,133.28</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	685,374.08	823,573.56	812,513.66
750 IASA Grants	0.00	0.00	0.00

<b>BUDGET ADOPTION 2021-22*</b>			
	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
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	203,638.28	243,906.61	150,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>889,012.36</b>	<b>1,067,480.17</b>	<b>962,513.66</b>
<b>Other Financing Sources</b>		0.00	0.00
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>6,051,156.20</b>	<b>6,230,364.23</b>	<b>6,854,622.02</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	4,595,359.53	4,709,923.84	5,184,933.33
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	9,015.48	9,285.43	12,734.21
<b>Subtotal Instruction</b>	<b>4,604,375.01</b>	<b>4,719,209.27</b>	<b>5,197,667.54</b>
<b>Support Sources</b>			
210 000 Pupil Services	568,321.28	576,219.54	586,284.40
220 000 Instructional Staff Services	310,226.17	288,685.97	360,484.57
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	249,884.99	242,097.15	313,432.99
260 000 Central Services	14,337.31	15,633.38	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>1,144,069.75</b>	<b>1,123,936.04</b>	<b>1,275,201.96</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	295,555.77	345,542.09	381,752.52
490 000 Other Non-Program Transactions	7,155.67	41,676.83	0.00
<b>Subtotal Non-Program Transactions</b>	<b>302,711.44</b>	<b>387,218.92</b>	<b>381,752.52</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,051,156.20</b>	<b>6,230,364.23</b>	<b>6,854,622.02</b>
<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	88,821.84	89,567.05	89,901.42
<b>900 000 ENDING FUND BALANCES</b>	<b>89,567.05</b>	<b>89,901.42</b>	<b>89,901.42</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>745.21</b>	<b>336.87</b>	<b>0.00</b>
281 000 Long-Term Capital Debt	0.00	2.50	0.00
282 000 Refinancing	0.00	0.00	0.00

<b>BUDGET ADOPTION 2021-22*</b>			
	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
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>2.50</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 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	212,683.32	563,440.06	2,131,946.62
<b>900 000 Ending Fund Balance</b>	<b>563,440.06</b>	<b>2,131,946.62</b>	<b>2,131,946.62</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>350,756.74</b>	<b>1,568,506.56</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 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</b>
900 000 Beginning Fund Balance	53,207.43	53,162.58	180,629.57
<b>900 000 ENDING FUND BALANCE</b>	<b>53,162.58</b>	<b>180,629.57</b>	<b>180,629.57</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,432,585.86</b>	<b>1,539,340.74</b>	<b>1,746,561.71</b>
200 000 Support Services	1,432,630.71	1,411,873.75	1,746,561.71
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,432,630.71</b>	<b>1,411,873.75</b>	<b>1,746,561.71</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</b>	<b>Audited 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</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 2019-20</b>	<b>Unaudited 2020-21</b>	<b>Budget 2021-22</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>

**CITIZEN’S GUIDE  
TO UNDERSTANDING  
THE 2021-2022  
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.

## Summary Revenues and Expenses

Summary Revenues and Expenses	Beginning Budget 2020-21	October Budget 2020-21	April Adjusted Budget 2020-21	Beginning Budget 2021-22	Budget Difference	Percent Change
Total Fund 10 Revenues	\$38,316,655	\$39,121,713	\$39,410,553	\$39,302,651	\$180,938	0%
Total Fund 10 Expenses	\$38,316,655	\$38,667,220	\$39,410,553	\$39,302,651	\$635,431	2%
Difference	\$0	\$454,493	\$0	\$0	-\$454,493	-100%
Total Fund 10 Revenues Less Grants	\$36,766,487	\$37,083,261	\$37,249,942	\$37,333,183	\$249,922	1%
Total Fund 10 Expenditures Less Grants	\$36,766,487	\$37,083,261	\$37,249,942	\$37,333,183	\$249,922	1%
Difference	\$0	\$0	\$0	\$0	\$0	0%
Total Fund 10 Revenues - Grants	\$1,550,167	\$2,038,452	\$2,126,295	\$1,969,467	-\$68,984	-3%
Total Fund 10 Expenditures - Grants	\$1,550,167	\$1,583,959	\$2,126,295	\$1,969,467	\$385,509	24%
Difference	\$0	\$454,493	\$0	\$0	-\$454,493	-100%
Total Fund 27 Revenues	\$6,606,902	\$6,619,613	\$5,999,056	\$6,854,622	\$235,009	4%
Total Fund 27 Expenses	\$6,606,902	\$6,619,613	\$5,999,056	\$6,854,622	\$235,009	4%
Difference	\$0	\$0	\$0	\$0	\$0	0%
Total Fund 27 Revenues Less Grants	\$5,639,123	\$5,611,291	\$5,369,961	\$6,042,108	\$430,817	8%
Total Fund 27 Expenses Less Grants	\$5,639,123	\$5,611,291	\$5,369,961	\$6,042,108	\$430,817	8%
Difference	\$0	\$0	\$0	\$0	\$0	0%
Total Fund 27 Revenue Grants Only	\$967,779	\$1,008,322	\$629,095	\$812,514	-\$195,808	-19%
Total Fund 27 Expenses Grant Only	\$967,779	\$1,008,322	\$629,095	\$812,514	-\$195,808	-19%
Difference	\$0	\$0	\$0	\$0	\$0	0%
Total Fund 38/39 Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Total Fund 38/39 Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Difference	\$ -	\$ -	\$ -	\$ -	\$ -	0%

Account	Description	Beginning Budget 2020-21	October Budget 2020-21	April Adjusted Budget 2020-21	Beginning Budget 2021-22	Budget Difference	Percent Change
<b>Fund 10</b>							
10-800-211-000000-000	Property Tax - Current Year Levy	\$13,131,047	\$12,983,396	\$12,983,396	\$12,703,993	(\$279,403)	-2.15%
10-800-213-000000-000	Mobile Home Tax	\$38,000	\$38,000	\$38,000	\$38,000	\$0	0.00%
10-800-240-000000-000	Fees - District	\$6,000	\$6,000	\$7,902	\$6,000	\$0	0.00%
10-800-241-000000-000	Summer School Enrichment Supply	\$8,000	\$8,000	\$0	\$8,000	\$0	0.00%
10-800-249-000000-000	Transportation Fees	\$27,000	\$27,000	\$6,072	\$27,000	\$0	0.00%
10-800-260-000000-000	Non-Capital Sales - District Resale	\$3,000	\$3,000	\$14,490	\$3,000	\$0	0.00%
10-400-260-000000-000	Non-Capital Sales-Resale Yearbook	\$7,000	\$7,000	\$4,530	\$7,000	\$0	0.00%
10-400-261-000000-000	Non-Capital Sales Resale Greenhou	\$2,200	\$2,200	\$2,200	\$2,200	\$0	0.00%
10-400-262-000000-000	Non-Capital Sales-Woods	\$2,000	\$2,000	\$393	\$2,000	\$0	0.00%
10-400-263-000000-000	Non-Capital Sales - Art	\$3,000	\$3,000	\$0	\$3,000	\$0	0.00%
10-800-264-000000-000	Non-Capital Surplus Property Sales	\$1,500	\$1,500	\$0	\$1,500	\$0	0.00%
10-400-265-000000-000	Resale - SHS Metals	\$300	\$300	\$0	\$300	\$0	0.00%
10-300-270-000000-000	Admissions - Middle School	\$2,200	\$2,200	\$0	\$2,200	\$0	0.00%
10-100-270-000000-000	Admissions - Elementary	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%
10-400-271-000000-000	School Activity Income-Athletic	\$44,000	\$44,000	\$5,353	\$44,000	\$0	0.00%
10-400-272-000000-000	School Activity Income - Musical	\$4,000	\$4,000	\$0	\$4,000	\$0	0.00%
10-400-273-000000-000	WIAA Tournaments	\$3,000	\$3,000	\$2,979	\$3,000	\$0	0.00%
10-400-274-000000-000	Tournaments Local/Conference	\$9,000	\$9,000	\$4,994	\$9,000	\$0	0.00%
10-800-280-000000-000	Earnings on Investments	\$2,000	\$2,000	\$5,644	\$2,000	\$0	0.00%
10-800-282-000000-000	Interest - Retirement Acct LGIP	\$1,200	\$1,200	\$0	\$1,200	\$0	0.00%
10-800-291-000000-000	Gifts	\$0	\$0	\$28,880	\$0	\$0	0.00%
10-800-292-000000-000	Student Fees	\$0	\$0	\$41,570	\$0	\$0	0.00%
10-800-293-000000-000	Rentals	\$8,000	\$8,000	\$3,910	\$8,000	\$0	0.00%
10-800-297-000000-000	Student Fines - District-Wide	\$2,000	\$2,000	\$11,087	\$2,000	\$0	0.00%
10-400-297-000000-000	Student Fines - Senior High School	\$1,200	\$1,200	\$569	\$1,200	\$0	0.00%
10-300-297-000000-000	Student Fines - Middle School	\$220	\$220	\$0	\$220	\$0	0.00%
	<b>Source: 2??</b>	<b>\$13,306,867</b>	<b>\$13,159,216</b>	<b>\$13,161,970</b>	<b>\$12,879,813</b>	<b>(\$279,403)</b>	<b>-2.12%</b>
10-800-343-000000-000	Charges for Co-Curricular Activities	\$0	\$0	\$9,405	\$0	\$0	0.00%
10-800-345-000000-000	General Tuition - Open Enrollment	\$515,850	\$821,681	\$813,463	\$909,477	\$87,796	10.68%
	<b>Source: 3??</b>	<b>\$515,850</b>	<b>\$821,681</b>	<b>\$822,868</b>	<b>\$909,477</b>	<b>\$87,796</b>	<b>10.68%</b>
10-800-515-000000-000	State Aid Transit from Intermediate	\$6,152	\$6,152	\$6,152	\$6,152	\$0	0.00%
10-800-517-000000-000	Federal Aid Transit from Intermediate Sources		\$1,922	\$125	\$0	(\$1,922)	-100.00%
	<b>Source: 5??</b>	<b>\$6,152</b>	<b>\$8,074</b>	<b>\$6,277</b>	<b>\$6,152</b>	<b>(\$1,922)</b>	<b>-23.80%</b>
10-800-612-000000-000	Transportation Aid	\$135,000	\$135,000	\$153,300	\$135,000	\$0	0.00%
10-800-613-000000-000	Library Aid	\$115,000	\$115,000	\$143,715	\$115,000	\$0	0.00%
10-800-619-000000-000	Other Categorical Aid	\$0	\$0	\$9,524	\$0	\$0	0.00%
10-800-621-000000-000	Equalization Aid	\$19,729,524	\$19,854,267	\$19,854,267	\$20,305,038	\$450,771	2.27%
10-800-630-000000-000	Special Projects Grant	\$0	\$0	\$58,076	\$0	\$0	0.00%
10-800-640-000000-000	Pymts for Serv-State Tuition-Rec&#	\$8,500	\$8,500	\$0	\$0	(\$8,500)	-100.00%
10-800-660-000000-000	State Revenue through Local Units	\$11,000	\$11,000	\$12,596	\$11,000	\$0	0.00%
10-800-691-000000-000	Exempt Computer Aid	\$162,869	\$162,750	\$162,750	\$162,750	\$0	0.00%

10-800-695-000000-000	Per Pupil Aid	\$2,292,200	\$2,326,170	\$2,325,428	\$2,325,428	(\$742)	-0.03%
10-800-696-000000-000	High Cost Transportation Aid	\$200,000	\$200,000	\$200,000	\$200,000	\$0	0.00%
	<b>Source: 6??</b>	<b>\$22,654,093</b>	<b>\$22,812,687</b>	<b>\$22,919,656</b>	<b>\$23,254,216</b>	<b>\$441,529</b>	<b>1.94%</b>
10-800-713-000000-000	Vocational Education Aid	\$28,784	\$29,310	\$33,579	\$31,846	\$2,536	8.65%
10-800-721-000000-000	Impact Aid Sec. 8003	\$125,000	\$125,000	\$162,914	\$125,000	\$0	0.00%
10-800-730-000000-000	Special Project Grants/Title IIA	\$124,842	\$145,987	\$114,186	\$123,444	(\$22,543)	-15.44%
10-800-730-000000-160	ESSER Grant (CARES)	\$547,040	\$1,001,533	\$511,737	\$0	(\$1,001,533)	-100.00%
10-800-730-000000-162	GEERS	\$0	\$0	\$454,493	\$0	\$0	0.00%
10-800-730-000000-163	ESSER II GRANT	\$0	\$0	\$265,071	\$930,342	\$930,342	0.00%
10-800-730-000000-381	Title IV-A	\$63,758	\$65,336	\$46,295	\$61,200	(\$4,136)	-6.33%
10-800-751-000000-000	IASA Title I	\$747,107	\$755,727	\$664,142	\$787,122	\$31,395	4.15%
10-800-791-000000-802	Direct Federal Aid - STEM Grant	\$38,635	\$38,635	\$12,802	\$35,513	(\$3,122)	-8.08%
	<b>Source: 7??</b>	<b>\$1,675,167</b>	<b>\$2,161,530</b>	<b>\$2,265,219</b>	<b>\$2,094,467</b>	<b>(\$67,062)</b>	<b>-3.10%</b>
10-800-860-000000-000	Compensation for Sale or Loss of F	\$6,000	\$6,000	\$1,000	\$6,000	\$0	0.00%
	<b>Source: 8??</b>	<b>\$6,000</b>	<b>\$6,000</b>	<b>\$1,000</b>	<b>\$6,000</b>	<b>\$0</b>	<b>0.00%</b>
10-800-964-000000-000	Insurance	\$36,000	\$36,000	\$48,825	\$36,000	\$0	0.00%
10-800-971-000000-000	Aidable-	\$110,525	\$110,525	\$184,600	\$110,525	\$0	0.00%
10-800-972-000000-000	Non-Aidable	\$0	\$0	\$33	\$0	\$0	0.00%
10-800-990-000000-000	Other Misc Revenue	\$6,000	\$6,000	\$0	\$6,000	\$0	0.00%
	<b>Source: 9??</b>	<b>\$152,525</b>	<b>\$152,525</b>	<b>\$233,458</b>	<b>\$152,525</b>	<b>\$0</b>	<b>0.00%</b>
<b>Overall Totals:</b>		<b>\$38,316,655</b>	<b>\$39,121,713</b>	<b>\$39,410,448</b>	<b>\$39,302,651</b>	<b>\$180,938</b>	<b>0.46%</b>
<b>Fund 27</b>							
27-800-110-000000-000	Transfer from Fund 10 - Special Ed	\$4,194,715	\$4,116,740	\$3,675,702	\$4,566,975	\$450,236	10.94%
	<b>Source: 1??</b>	<b>\$4,194,715</b>	<b>\$4,116,740</b>	<b>\$3,675,702</b>	<b>\$4,566,975</b>	<b>\$450,236</b>	<b>10.94%</b>
27-800-516-000000-000	Spec Ed transit of aid from a CESA	\$3,000	\$3,000	\$0	\$3,000	\$0	0.00%
27-800-517-000000-000	CESA Revenue thru Federal Funds	\$0	\$0	\$0	\$0	\$0	0.00%
	<b>Source: 5??</b>	<b>\$3,000</b>	<b>\$3,000</b>	<b>\$0</b>	<b>\$3,000</b>	<b>\$0</b>	<b>0.00%</b>
27-800-611-000000-000	Handicapped Aid Revenue-District F	\$1,268,408	\$1,318,552	\$1,498,259	\$1,322,133	\$3,582	0.27%
27-800-625-000000-000	High Cost Student Aid	\$12,000	\$12,000	\$0	\$0	(\$12,000)	-100.00%
27-800-640-000000-000	State Tuition - Fund 27	\$6,000	\$6,000	\$0	\$0	(\$6,000)	-100.00%
27-800-697-000000-000	Aid for Special Education Transition	\$0	\$0	\$46,000	\$0	\$0	0.00%
	<b>Source: 6??</b>	<b>\$1,286,408</b>	<b>\$1,336,552</b>	<b>\$1,544,259</b>	<b>\$1,322,133</b>	<b>(\$14,418)</b>	<b>-1.08%</b>
27-800-711-000000-000	High Cost Student - Special Educati	\$5,000	\$5,000	\$0	\$0	(\$5,000)	-100.00%
27-800-730-000000-341	Special Project Grants - IDEA	\$939,636	\$980,312	\$617,391	\$796,319	(\$183,994)	-18.77%
27-800-730-000000-347	Special Project Grants - Preschool I	\$28,143	\$28,010	\$11,704	\$16,195	(\$11,815)	-42.18%
27-800-780-000000-000	Medicaid Revenue	\$150,000	\$150,000	\$150,000	\$150,000	\$0	0.00%
	<b>Source: 7??</b>	<b>\$1,122,779</b>	<b>\$1,163,322</b>	<b>\$779,095</b>	<b>\$962,514</b>	<b>(\$200,808)</b>	<b>-17.26%</b>
	<b>Fund: 27?</b>	<b>\$6,606,902</b>	<b>\$6,619,613</b>	<b>\$5,999,056</b>	<b>\$6,854,622</b>	<b>\$235,009</b>	<b>3.55%</b>
<b>Fund 29</b>							
29-800-730-000000-000	Special Project Grants	\$32,892	\$32,699	\$32,699	\$31,386	(\$1,313)	-4.02%
	<b>Source: 7??</b>	<b>\$32,892</b>	<b>\$32,699</b>	<b>\$32,699</b>	<b>\$31,386</b>	<b>(\$1,313)</b>	<b>-4.02%</b>
	<b>Fund: 29?</b>	<b>\$32,892</b>	<b>\$32,699</b>	<b>\$32,699</b>	<b>\$31,386</b>	<b>(\$1,313)</b>	<b>(\$0)</b>
<b>Fund 50</b>							
50-800-150-000000-000	Transfer from Fund 10	\$0	\$0	\$0	\$0	\$0	0.00%

	<b>Source: 1??</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>	<b>0.00%</b>
50-800-251-00000-000	Food Service Sales-Pupils	\$258,875.00	\$181,807.77	\$0.00	\$0.00	<b>(\$181,808)</b>	<b>-100.00%</b>
50-800-252-00000-000	Food Service Sales - Adults	\$13,150.00	\$13,150.00	\$0.00	\$12,250.00	<b>(\$900)</b>	<b>-6.84%</b>
50-800-252-00000-586	Adult Lunches - Summer Nutrition	\$500	\$500	\$6,615	\$200	<b>(\$300)</b>	<b>-60.00%</b>
50-800-254-00000-000	Breakfast Program - Adult	\$100	\$100	\$169	\$250	\$150	150.00%
50-800-256-00000-000	Food Service Sales-Breakfast Progr	\$28,100	\$28,100	\$0	\$0	<b>(\$28,100)</b>	<b>-100.00%</b>
50-800-257-00000-000	Food Service Sales-Ala Carte Milk	\$85,000	\$85,000	\$56,000	\$82,500	<b>(\$2,500)</b>	<b>-2.94%</b>
50-800-258-00000-000	Food Service Sales-Ala Carte Lunch	\$217,525	\$217,525	\$15,000	\$158,000	<b>(\$59,525)</b>	<b>-27.36%</b>
50-800-259-00000-000	Other Food Service Sales	\$26,500.00	\$26,500.00	\$5,001.18	\$20,500.00	<b>(\$6,000)</b>	<b>-22.64%</b>
50-800-280-00000-000	Earnings on Investments	\$200	\$200	\$520	\$225	\$25	12.50%
	<b>Source: 2??</b>	<b>\$629,950</b>	<b>\$552,883</b>	<b>\$83,305</b>	<b>\$273,925</b>	<b>(\$278,958)</b>	<b>-50.46%</b>
50-800-617-00000-542	State Aid - Match NSL	\$13,250	\$13,250	\$13,250	\$0	<b>(\$13,250)</b>	<b>-100.00%</b>
50-800-617-00000-543	State Aid - SSBA	\$5,500	\$5,500	\$5,500	\$0	<b>(\$5,500)</b>	<b>-100.00%</b>
	<b>Source: 6??</b>	<b>\$18,750</b>	<b>\$18,750</b>	<b>\$18,750</b>	<b>\$0</b>	<b>(\$18,750)</b>	<b>-100.00%</b>
50-800-714-00000-000	Donated Commodities-DPI Figure	\$100,000	\$100,000	\$100,000	\$100,000	\$0	0.00%
50-800-717-00000-546	Breakfast Program - Fed Reimb	\$115,210	\$115,210	\$0	\$200,000	\$84,790	73.60%
50-800-717-00000-547	Food Service Aid - Lunch	\$563,035	\$563,035	\$0	\$1,112,637	\$549,602	97.61%
50-800-717-00000-586	Food Service Aid - SFS	\$82,250	\$82,250	\$1,094,128	\$60,000	<b>(\$22,250)</b>	<b>-27.05%</b>
50-800-730-00000-000	Special Projects Grant	\$0	\$0	\$40,945	\$0	\$0	0.00%
	<b>Source: 7??</b>	<b>\$860,495</b>	<b>\$860,495</b>	<b>\$1,235,073</b>	<b>\$1,472,637</b>	<b>\$612,142</b>	<b>71.14%</b>
	<b>Fund: 50?</b>	<b>\$1,509,195</b>	<b>\$1,432,128</b>	<b>\$1,337,128</b>	<b>\$1,746,562</b>	<b>\$314,434</b>	<b>21.96%</b>
<b>Overall Totals:</b>		<b>\$46,465,643</b>	<b>\$47,206,153</b>	<b>\$46,779,331</b>	<b>\$47,935,220</b>	<b>\$729,068</b>	<b>1.54%</b>



<b>Grand Totals</b>	<b>Beginning Budget 2020-21</b>	<b>October Budget 2020-21</b>	<b>April Adjusted Budget 2020-21</b>	<b>Beginning Budget 22</b>	<b>2021- Budget Difference</b>	<b>Percent Change</b>
District Wide Elementary	\$684,062	\$685,024	\$478,340	\$694,096	\$9,073	1.3%
Lemonweir	\$1,621,275	\$1,643,368	\$1,621,868	\$1,723,456	\$80,087	4.9%
Miller	\$1,392,296	\$1,411,519	\$1,263,394	\$1,361,028	(\$50,491)	-3.6%
Oakdale	\$418,489	\$424,306	\$412,263	\$434,370	\$10,064	2.4%
Camp Douglas	\$365,844	\$373,269	\$372,360	\$391,033	\$17,764	4.8%
Wyeville	\$739,048	\$721,191	\$735,477	\$729,542	\$8,351	1.2%
Warrens	\$740,299	\$745,070	\$759,298	\$768,808	\$23,738	3.2%
LaGrange	\$2,312,463	\$2,251,326	\$2,129,719	\$2,305,672	\$54,346	2.4%
Montessori School	\$397,999	\$394,266	\$402,708	\$406,837	\$12,571	3.2%
District Music/Art/PE	\$26,020	\$26,020	\$22,815	\$26,021	\$1	0.0%
Common School Library Fund	\$48,700	\$48,700	\$92,133	\$48,699	(\$1)	0.0%
<b>TOTAL ELEMENTARY</b>	<b>\$8,746,495</b>	<b>\$8,724,058</b>	<b>\$8,290,376</b>	<b>\$8,889,562</b>	<b>\$165,504</b>	<b>1.9%</b>
Middle School	\$3,546,709	\$3,600,781	\$3,616,873	\$3,672,647	\$71,866	2.0%
Senior High School	\$6,046,775	\$6,058,989	\$5,871,164	\$6,199,635	\$140,646	2.3%
Alternative School	\$615,660	\$607,816	\$560,931	\$602,720	(\$5,096)	-0.8%
English Language Learner	\$13,484	\$17,972	\$19,518	\$77,645	\$59,673	332.0%
Administration	\$1,367,514	\$1,515,562	\$1,453,398	\$1,493,423	(\$22,139)	-1.5%
Health	\$33,416	\$33,668	\$41,700	\$34,247	\$578	1.7%
Transportation	\$2,224,821	\$2,238,133	\$2,314,430	\$2,273,516	\$35,383	1.6%
Operation	\$2,282,960	\$2,400,436	\$1,976,816	\$2,286,313	(\$114,123)	-4.8%
Construction	\$1,300,000	\$2,110,089	\$3,774,292	\$1,493,450	(\$616,639)	-29.2%
Maintenance	\$759,254	\$762,917	\$706,716	\$750,978	(\$11,939)	-1.6%
District Wide Reading	\$13,358	\$0	\$2,778	\$43,609	\$43,609	0.0%
District Wide Programs	\$7,760,461	\$6,921,463	\$6,495,414	\$7,666,022	\$744,559	10.8%
District Wide AV	\$30,523	\$30,523	\$54,534	\$54,534	\$24,011	78.7%
Summer School/Intersession	\$248,275	\$248,275	\$102,868	\$108,712	(\$139,564)	-56.2%
Curriculum	\$720,201	\$741,511	\$640,646	\$625,924	(\$115,588)	-15.6%
Technology	\$843,312	\$846,159	\$1,198,492	\$853,606	\$7,448	0.9%
Gifted & Talented	\$3,350	\$3,350	\$585	\$3,350	\$0	0.0%
Native American Education	\$2,500	\$2,500	\$408	\$2,500	\$0	0.0%
4K (Four Year Old Kindergarten)	\$206,419	\$218,058	\$162,034	\$199,792	(\$18,266)	-8.4%
Wellness	\$1,000	\$1,000	\$182	\$1,000	\$0	0.0%
Fund 10 Grant Total	\$1,550,167	\$1,583,959	\$2,126,295	\$1,969,467	\$385,509	24.3%
<b>FUND 10 TOTAL</b>	<b>\$38,316,655</b>	<b>\$38,667,220</b>	<b>\$39,410,448</b>	<b>\$39,302,651</b>	<b>\$635,431</b>	<b>1.6%</b>

<b>FUND 27 TOTAL</b>	\$38,316,655	\$38,667,220	\$39,410,448	\$39,405,643		
District Wide Elementary	\$87,497	\$88,274	\$104,091	\$88,605	\$331	0.4%
Lemonweir	\$468,652	\$442,577	\$429,945	\$460,507	\$17,930	4.1%
Miller	\$322,723	\$336,421	\$448,518	\$465,603	\$129,182	38.4%
Oakdale	\$186,894	\$186,717	\$216,103	\$260,270	\$73,553	39.4%
Camp Douglas	\$26,062	\$26,250	\$26,029	\$28,289	\$2,038	7.8%
Wyeville	\$36,852	\$37,173	\$40,036	\$39,443	\$2,270	6.1%
Warrens	\$195,096	\$191,208	\$178,909	\$196,248	\$5,039	2.6%
LaGrange	\$1,018,430	\$992,333	\$859,979	\$956,941	(\$35,392)	-3.6%
Elementary Salary	\$2,342,205	\$2,300,953	\$2,303,611	\$2,495,905	\$194,952	8.5%
Elementary Salary & Non-Salary	\$2,342,205	\$2,300,953	\$2,303,611	\$2,495,905	\$194,952	8.5%
Middle School	\$817,378	\$810,603	\$776,137	\$841,231	\$30,628	3.8%
High School	\$1,018,151	\$1,008,044	\$962,014	\$1,096,513	\$88,469	8.8%
Transportation	\$267,104	\$294,939	\$222,246	\$304,133	\$9,194	3.1%
District Wide	\$1,137,583	\$1,139,792	\$1,067,174	\$1,263,269	\$123,478	10.8%
District Wide Non Aid Eligible	\$56,700	\$56,962	\$38,778	\$41,057	(\$15,904)	-27.9%
Fund 27 Grant Total	\$967,779	\$1,008,322	\$629,095	\$812,514	\$0	\$0
<b>FUND 27 TOTAL</b>	<b>\$6,606,902</b>	<b>\$6,619,613</b>	<b>\$5,999,056</b>	<b>\$6,854,622</b>	<b>\$235,009</b>	<b>3.6%</b>
<b>FUND 38 &amp; 39 TOTAL</b>	<b>\$0</b>	<b>\$0</b>			<b>\$0</b>	<b>0.0%</b>
FUND 10 TOTAL	\$38,316,655	\$38,667,220	\$39,410,448	\$39,302,651	\$635,431	1.6%
FUND 27 TOTAL	\$6,606,902	\$6,619,613	\$5,999,056	\$6,854,622	\$235,009	3.6%
FUND 38 & 39 TOTAL	\$0	\$0	\$0	\$0	\$0	0.0%
<b>GRAND TOTAL</b>	<b>\$44,923,556.31</b>	<b>\$45,286,832.92</b>	<b>\$45,409,503.93</b>	<b>\$46,157,272.67</b>	<b>\$870,439.75</b>	<b>1.9%</b>

<b>SALARY BUDGET</b>	<b>Beginning Budget 2020-21</b>	<b>October Budget 2020-21</b>	<b>April Adjusted Budget 2020-21</b>	<b>Beginning Budget 2021-22</b>	<b>Budget Difference</b>	<b>Percent Change</b>	
District Wide Elementary	\$684,062	\$685,024	\$478,340	\$694,096	\$9,073	1.32%	
Lemonweir	\$1,599,354	\$1,621,447	\$1,594,963	\$1,702,669	\$81,221	5.01%	
Miller	\$1,373,909	\$1,393,132	\$1,243,681	\$1,341,953	-\$51,179	-3.67%	
Oakdale	\$412,538	\$418,355	\$400,369	\$428,413	\$10,058	2.40%	
Camp Douglas	\$361,693	\$369,118	\$363,164	\$386,651	\$17,533	4.75%	
Wyeville	\$730,367	\$712,510	\$700,512	\$721,017	\$8,507	1.19%	
Warrens	\$730,327	\$735,098	\$723,042	\$759,047	\$23,949	3.26%	
LaGrange	\$2,280,147	\$2,219,010	\$2,096,468	\$2,273,671	\$54,661	2.46%	
Tomah Area Montessori School	\$394,395	\$390,662	\$384,788	\$402,910	\$12,248	3.14%	
4K Community	\$86,850	\$98,489	\$80,325	\$79,423	-\$19,066	-19.36%	
Music/Art/PE/Guid/Library	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Elementary</b>	<b>\$8,653,642</b>	<b>\$8,642,844</b>	<b>\$8,065,652</b>	<b>\$8,789,850</b>	<b>\$147,006</b>	<b>1.70%</b>	
<b>Middle School</b>	<b>\$3,465,420</b>	<b>\$3,519,492</b>	<b>\$3,504,448</b>	<b>\$3,588,887</b>	<b>\$69,395</b>	<b>1.97%</b>	
<b>Senior High School</b>	<b>\$5,742,474</b>	<b>\$5,754,688</b>	<b>\$5,507,897</b>	<b>\$5,904,014</b>	<b>\$149,326</b>	<b>2.59%</b>	
<b>Alternative School</b>	<b>\$590,087</b>	<b>\$582,243</b>	<b>\$535,358</b>	<b>\$577,147</b>	<b>-\$5,096</b>	<b>-0.88%</b>	
<b>English Language Learner</b>	<b>\$12,784</b>	<b>\$17,272</b>	<b>\$18,643</b>	<b>\$76,945</b>	<b>\$59,673</b>	<b>345.48%</b>	
<b>Administration</b>	<b>\$765,701</b>	<b>\$856,294</b>	<b>\$802,326</b>	<b>\$836,610</b>	<b>-\$19,684</b>	<b>-2.30%</b>	
<b>Health</b>	<b>\$31,816</b>	<b>\$32,068</b>	<b>\$33,542</b>	<b>\$32,647</b>	<b>\$578</b>	<b>1.80%</b>	
<b>Transportation</b>	<b>\$1,299,374</b>	<b>\$1,308,452</b>	<b>\$1,197,633</b>	<b>\$1,343,835</b>	<b>\$35,383</b>	<b>2.70%</b>	
<b>Operation</b>	<b>\$1,211,310</b>	<b>\$1,328,786</b>	<b>\$1,101,850</b>	<b>\$1,214,449</b>	<b>-\$114,337</b>	<b>-8.60%</b>	
<b>Construction</b>							
<b>Maintenance</b>	<b>\$459,254</b>	<b>\$462,917</b>	<b>\$397,565</b>	<b>\$450,978</b>	<b>-\$11,939</b>	<b>-2.58%</b>	
<b>District Reading</b>	<b>\$13,358</b>	<b>\$0</b>	<b>\$2,778</b>	<b>\$43,609</b>	<b>\$43,609</b>	<b>0.00%</b>	
<b>District Wide Programs</b>	<b>\$2,047,300</b>	<b>\$1,150,817</b>	<b>\$1,074,315</b>	<b>\$1,150,565</b>	<b>-\$253</b>	<b>-0.02%</b>	
<b>District Wide AV</b>							
<b>Summer School/Intersession</b>	<b>\$228,278</b>	<b>\$228,278</b>	<b>\$95,980</b>	<b>\$89,022</b>	<b>-\$139,256</b>	<b>-61.00%</b>	
<b>Curriculum</b>	<b>\$250,501</b>	<b>\$271,811</b>	<b>\$279,598</b>	<b>\$277,424</b>	<b>\$5,612</b>	<b>2.06%</b>	
<b>Technology</b>	<b>\$243,312</b>	<b>\$246,159</b>	<b>\$264,072</b>	<b>\$253,606</b>	<b>\$7,448</b>	<b>3.03%</b>	
<b>Gifted &amp; Talented</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	
<b>4K (Four Year Old Kindergarten)</b>							
<b>Wellness</b>							
<b>FUND 10 TOTAL</b>	<b>\$25,014,611</b>	<b>\$24,402,122</b>	<b>\$22,881,656</b>	<b>\$24,629,587</b>	<b>\$227,465</b>	<b>0.93%</b>	

Salary

<b>FUND 27</b>						
District Wide Elementary	\$87,497	\$88,274	\$104,091	\$88,605	\$331	0.38%
Lemonweir	\$468,652	\$442,577	\$429,945	\$460,507	\$17,930	4.05%
Miller	\$322,722.63	\$336,421.06	\$448,518.27	\$465,602.98	\$129,182	38.40%
Oakdale	\$186,893.86	\$186,716.76	\$216,102.54	\$260,270.06	\$73,553	39.39%
Camp Douglas	\$26,062	\$26,250	\$26,029	\$28,289	\$2,038	7.77%
Wyeville	\$36,852	\$37,173	\$40,036	\$39,443	\$2,270	6.11%
Warrens	\$195,095.65	\$191,208.23	\$178,909.21	\$196,247.53	\$5,039	2.64%
LaGrange	\$1,018,430	\$992,333	\$859,979	\$956,941	-\$35,392	-3.57%
<b>Total Elementary Salary</b>	<b>\$2,342,205</b>	<b>\$2,300,953</b>	<b>\$2,303,611</b>	<b>\$2,495,905</b>	<b>\$194,952</b>	<b>8.47%</b>
Middle School	\$817,378	\$810,603	\$776,137	\$841,231	\$30,628	3.78%
High School	\$1,018,151	\$1,008,044	\$962,014	\$1,096,513	\$88,469	8.78%
Transportation	\$230,459	\$258,294	\$205,720	\$264,133	\$5,839	2.26%
District Wide Aid Eligible	\$1,091,563	\$1,093,772	\$1,021,219	\$1,215,269	\$121,498	11.11%
District Wide Non Aid Eligible	\$21,754	\$22,016	\$21,903	\$22,566	\$551	2.50%
<b>FUND 27 TOTAL</b>	<b>\$5,521,512</b>	<b>\$5,493,680</b>	<b>\$5,290,604</b>	<b>\$5,935,617</b>	<b>\$441,937</b>	<b>8.04%</b>
<b>FUND 38 + 39 TOTAL</b>						
<b>FUND 10 TOTAL</b>	<b>\$25,014,611</b>	<b>\$24,402,122</b>	<b>\$22,881,656</b>	<b>\$24,629,587</b>	<b>\$227,465</b>	<b>0.93%</b>
<b>FUND 27 TOTAL</b>	<b>\$5,521,512</b>	<b>\$5,493,680</b>	<b>\$5,290,604</b>	<b>\$5,935,617</b>	<b>\$441,937</b>	<b>8.04%</b>
<b>FUND 38 + 39 TOTAL</b>						
<b>GRAND TOTAL</b>	<b>\$30,536,122</b>	<b>\$29,895,803</b>	<b>\$28,172,261</b>	<b>\$30,565,204</b>	<b>\$669,402</b>	<b>2.24%</b>

<b>GRANTS - NON-SALARY BUDGET</b>	<b>Beginning Budget 2020-21</b>	<b>October Budget 2020-21</b>	<b>April Adjusted Budget 2020-21</b>	<b>Beginning Budget 2021-22</b>	<b>Budget Difference</b>	<b>Percent Change</b>	<b>Notes</b>
ECIA Title 1 - Fund 10 (141)	\$41,720	\$37,800	\$13,463	\$58,000	\$20,200	53.44%	
ESSER I (CARES) - Fund 10 (160)	\$547,040	\$332,414	\$297,115	\$0	(\$332,414)	-100.00%	
GEERS - Fund 10 (162)	\$0	\$0	\$43,373	\$0	\$0	0.00%	
ESSER II - Fund 10 (163)	\$0	\$0	\$73,447	\$0	\$0	0.00%	
Title II-A - Fund 10 (365)	\$19,944	\$40,618	\$9,765	\$16,000	(\$24,618)	-60.61%	
Title IV - Fund 10 (381)	\$63,758	\$65,336	\$46,295	\$61,200	(\$4,136)	-6.33%	
DOD DEA Grant (802)	\$38,635.49	\$38,635	\$12,802	\$35,513	(\$3,122.49)	-8.08%	
Title IIIA	\$0	\$1,922	\$125	\$0	(\$1,922)	-100.00%	
Educator Effectiveness (583)	\$0	\$0	\$23,760	\$0	\$0	0.00%	
Vocational Education Aid - Fund 10 (400)	\$28,784	\$29,310	\$33,579	\$31,846	\$2,536	8.65%	
PL 94-142 - Fund 27	\$722,015	\$760,085	\$425,704	\$573,674	(\$186,411)	-24.52%	
PL 99-457 - Fund 27	\$22,032	\$21,070	\$4,740	\$9,148	(\$11,923)	-56.58%	
American Indian Language (587)	\$0	\$0	\$105	\$0	\$0	0.00%	
IESSAA Indian Education Grant - Fund 29	\$0	\$0	\$0	\$0	\$0	0.00%	
	<b>\$1,483,929</b>	<b>\$1,327,191</b>	<b>\$984,272</b>	<b>\$785,381</b>	<b>(\$541,810)</b>	<b>-40.82%</b>	

<b>GRANTS - SALARY BUDGET</b>	<b>Beginning Budget 2020-21</b>	<b>October Budget 2020-21</b>	<b>April Adjusted Budget 2020-21</b>	<b>Beginning Budget 2021-22</b>	<b>Budget Difference</b>	<b>Percent Change</b>	<b>Notes</b>
ECIA Title 1 - Fund 10 (141)	\$705,387	\$717,928	\$650,679	\$729,122	\$11,195	1.56%	
ESSER I (CARES) - Fund 10 (160)	\$0	\$214,626	\$214,622	\$0	(\$214,626)	-100.00%	
GEERS - Fund 10 (162)	\$0	\$0	\$411,120	\$0	\$0	0.00%	
ESSER II - Fund 10 (163)	\$0	\$0	\$191,624	\$930,342	\$930,342	0.00%	
Title II-A - Fund 10 (365)	\$104,899	\$105,369	\$104,421	\$107,444	\$2,075	1.97%	
Title IV - Fund 10 (381)	\$0	\$0	\$0	\$0	\$0	0.00%	
DOD DEA Grant (802)	\$0	\$0	\$0	\$0	\$0	0.00%	
Educator Effectiveness (583)	\$0	\$0	\$0	\$0	\$0	0.00%	
PL 94-142 - Fund 27	\$217,620	\$220,228	\$191,687	\$222,645	\$2,417	1.10%	
PL 99-457 - Fund 27	\$6,111	\$6,939	\$6,964	\$7,047	\$108	1.55%	
American Indian Language (587)	\$0				\$0	0.00%	
IESSAA Indian Education Grant - Fund 29	\$32,892	\$32,699	\$32,699	\$31,386	(\$1,313)	-4.02%	
	<b>\$1,066,909</b>	<b>\$1,297,789</b>	<b>\$1,803,817</b>	<b>\$2,027,986</b>	<b>\$730,198</b>	<b>56.26%</b>	

<b>GRANTS - TOTAL SAL/NON-SALARY</b>	<b>Beginning Budget 2020-21</b>	<b>October Budget 2020-21</b>	<b>April Adjusted Budget 2020-21</b>	<b>Beginning Budget 2021-22</b>	<b>Budget Difference</b>	<b>Percent Change</b>	
ECIA Title 1 - Fund 10	\$747,107	\$755,727	\$664,142	\$787,122	\$31,395	4.15%	
ESSER I (CARES) - Fund 10 (160)	\$547,040	\$547,040	\$511,737	\$0	(\$547,040)	-100.00%	
GEERS - Fund 10 (162)	\$0	\$0	\$454,493	\$0	\$0	0.00%	
ESSER II - Fund 10 (163)	\$0	\$0	\$265,071	\$930,342	\$930,342	0.00%	
Title II-A - Fund 10 (365)	\$124,842	\$145,987	\$114,186	\$123,444	(\$22,543)	-15.44%	
Title IV - Fund 10 (381)	\$63,758	\$65,336	\$46,295	\$61,200	(\$4,136)	-6.33%	
DOD DEA Grant (802)	\$38,635	\$38,635	\$12,802	\$35,513	(\$3,122)	-8.08%	
Title IIIA	\$0	\$1,922	\$125	\$0	(\$1,922)	-100.00%	
Educator Effectiveness (583)	\$0	\$0	\$23,760	\$0	\$0	0.00%	
Vocational Education Aid - Fund 10	\$28,784	\$29,310	\$33,579	\$31,846	\$2,536	8.65%	
PL 94-142 - Fund 27	\$939,636	\$980,312	\$617,391	\$796,319	(\$183,994)	-18.77%	
PL 99-457 - Fund 27	\$28,143	\$28,010	\$11,704	\$16,195	(\$11,815)	-42.18%	
American Indian Language (587)	\$0	\$0	\$105	\$0	\$0	0.00%	
IESSAA Indian Education Grant - Fund 29	\$32,892	\$32,699	\$32,699	\$31,386	(\$1,313)	-4.02%	
	<b>\$2,550,838</b>	<b>\$2,624,980</b>	<b>\$2,788,089</b>	<b>\$2,813,367</b>	<b>\$188,388</b>	<b>7.18%</b>	

<b>NON-SALARY BUDGET</b>						
<b>FUND 10</b>	<b>Beginning Budget 2020-21</b>	<b>October Budget 2020-21</b>	<b>April Adjusted Budget 2020-21</b>	<b>Beginning Budget 2021-22</b>	<b>Budget Difference</b>	<b>Percent Change</b>
District Wide Elementary	\$0	\$0	\$0	\$0	\$0	0.00%
Lemonweir	\$21,921	\$21,921	\$26,905	\$20,787	(\$1,134)	-5.17%
Miller	\$18,386	\$18,386	\$19,713	\$19,074	\$688	3.74%
Oakdale	\$5,951	\$5,951	\$11,894	\$5,957	\$6	0.10%
Camp Douglas	\$4,151	\$4,151	\$9,196	\$4,382	\$231	5.56%
Wyeville	\$8,681	\$8,681	\$34,965	\$8,525	(\$156)	-1.80%
Warrens	\$9,972	\$9,972	\$36,256	\$9,761	(\$211)	-2.11%
LaGrange	\$32,316	\$32,316	\$33,251	\$32,001	(\$315)	-0.98%
Montessori School	\$3,604	\$3,604	\$17,920	\$3,927	\$323	8.97%
District Music/Art/PE	\$26,020	\$26,020	\$22,815	\$26,021	\$1	0.00%
Elementary Common School Library	\$48,700	\$48,700	\$92,133	\$48,699	(\$1)	0.00%
<b>Elementary Total</b>	<b>\$179,703</b>	<b>\$179,703</b>	<b>\$305,048</b>	<b>\$179,134</b>	<b>(\$568)</b>	<b>-0.32%</b>
Middle School	\$55,930	\$55,930	\$77,957	\$55,930	\$0	0.00%
MS Common School Library	\$15,799	\$15,799	\$29,892	\$15,799	\$0	0.00%
MS Athletics	\$9,560	\$9,560	\$4,576	\$12,031	\$2,471	25.85%
Tomah High School (THS)	\$126,217	\$126,217	\$152,637	\$127,717	\$1,500	1.19%
THS Common Library	\$25,815	\$25,815	\$48,833	\$25,815	\$0	0.00%
THS Athletics	\$127,583	\$127,583	\$161,796	\$142,089	\$14,506	11.37%
District-Wide Common School Lib	\$24,686	\$24,686	\$0	\$0	(\$24,686)	-100.00%
Alternative School	\$25,573	\$25,573	\$25,573	\$25,573	\$0	0.00%
English Language Learner	\$700	\$700	\$875	\$700	\$0	0.00%
Administration	\$601,812	\$659,267	\$651,072	\$656,812	(\$2,455)	-0.37%
Health	\$1,600	\$1,600	\$8,158	\$1,600	\$0	0.00%
Transportation	\$925,447	\$929,681	\$1,116,797	\$929,681	\$0	0.00%
Operation	\$1,071,650	\$1,071,650	\$874,967	\$1,071,864	\$214	0.02%
Construction	\$1,300,000	\$2,110,089	\$3,774,292	\$1,493,450	(\$616,639)	-29.22%
Maintenance	\$300,000	\$300,000	\$309,152	\$300,000	\$0	0.00%
District Wide Programs	\$5,713,162	\$5,770,646	\$5,421,099	\$6,515,457	\$744,811	12.91%
District Wide AV	\$30,523	\$30,523	\$54,534	\$54,534	\$24,011	78.67%
Summer School/Intersession	\$19,997	\$19,997	\$6,888	\$19,690	(\$307)	-1.54%
Curriculum	\$469,700	\$469,700	\$361,048	\$348,500	(\$121,200)	-25.80%
Technology	\$600,000	\$600,000	\$934,419	\$600,000	\$0	0.00%
Gifted & Talented	\$3,350	\$3,350	\$585	\$3,350	\$0	0.00%
Native American Education	\$2,500	\$2,500	\$408	\$2,500	\$0	0.00%
4K (Four Year Old Kindergarten)	\$119,569	\$119,569	\$81,710	\$120,369	\$800	0.67%
District Reading	\$0	\$0	\$0	\$0	\$0	0.00%
Wellness	\$1,000	\$1,000	\$182	\$1,000	\$0	0.00%
<b>FUND 10</b>	<b>\$11,751,877</b>	<b>\$12,681,139</b>	<b>\$14,402,497</b>	<b>\$12,703,596</b>	<b>\$22,457</b>	<b>0.18%</b>

<b>FUND 27 Non-Salary Budget</b>	<b>Beginning Budget 2020-21</b>	<b>October Budget 2020-21</b>	<b>April Adjusted Budget 2020-21</b>	<b>Beginning Budget 2021-22</b>	<b>Budget Difference</b>	<b>Percent Change</b>	
Lemonweir	\$0	\$0	\$0	\$0	\$0	0.00%	
Miller	\$0	\$0	\$0	\$0	\$0	0.00%	
Oakdale	\$0	\$0	\$0	\$0	\$0	0.00%	
Camp Douglas	\$0	\$0	\$0	\$0	\$0	0.00%	
Wyeville	\$0	\$0	\$0	\$0	\$0	0.00%	
Warrens	\$0	\$0	\$0	\$0	\$0	0.00%	
LaGrange	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>Total Elementary Non Salary</b>	\$0	\$0	\$0	\$0	\$0	0.00%	
Middle School	\$0	\$0	\$0	\$0	\$0	#DIV/0!	
High School	\$0	\$0	\$0	\$0	\$0	0.00%	
Transportation	\$36,645	\$36,645	\$16,526	\$40,000	\$3,355	9.16%	
District Wide Aid Eligible	\$46,020	\$46,020	\$45,956	\$48,000	\$1,980	4.30%	
District Wide Non Aid Eligible	\$34,946	\$34,946	\$16,875	\$18,491	<b>(\$16,455)</b>	<b>-47.09%</b>	
<b>FUND 27 TOTAL</b>	<b>\$117,611</b>	<b>\$117,611</b>	<b>\$79,356</b>	<b>\$106,491</b>	<b>(\$11,120)</b>	<b>-9.45%</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>#DIV/0!</b>	
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<b>FUND 10 TOTAL</b>	\$11,751,877	\$12,681,139	\$14,402,497	\$12,703,596	\$22,457	0.18%	
<b>FUND 27 TOTAL</b>	\$117,611	\$117,611	\$79,356	\$106,491	<b>(\$11,120)</b>	<b>-9.45%</b>	
<b>FUND 38 &amp; 39 TOTAL</b>	\$0	\$0	\$0	\$0	\$0	0.00%	
<b>GRAND TOTAL</b>	<b>\$11,869,488</b>	<b>\$12,798,750</b>	<b>\$14,481,853</b>	<b>\$12,810,087</b>	<b>\$11,337</b>	<b>0.09%</b>	

<b>NON-SALARY BUDGET SUMMARY</b>	
Lemonweir	
Miller	
Oakdale	
Camp Douglas	
Wyeville	
Warrens	
LaGrange	
Middle School	
MS Athletics	
Senior High School	
HS Athletics	



Alternative School							\$25,573
Description	Beginning Budget 2020-21	October Budget 2020-21	April Adjusted Budget 2020-21	Beginning Budget 2021-22	Budget Difference	Percent Change	Explanation
General Supplies - Library	\$0	\$0	\$377	\$0	\$0	0.00%	
Personal Services - Alternative Scho	\$17,940	\$17,940	\$17,924	\$17,940	\$0	0.00%	
Emplee Travel - Alternative School	\$200	\$200	\$50	\$0	(\$200)	-100.00%	
Postage - Undifferentiated	\$0	\$0	\$182	\$0	\$0	0.00%	
General Supplies - Alternative Schoc	\$7,233	\$7,233	\$6,840	\$7,433	\$200	2.77%	
General Supplies - Library	\$200	\$200	\$200	\$200	\$0	0.00%	
	<b>\$25,573</b>	<b>\$25,573</b>	<b>\$25,573</b>	<b>\$25,573</b>	<b>\$0</b>	<b>0.00%</b>	

English Language Learner							\$700
Description	Beginning Budget 2020-21	October Budget 2020-21	April Adjusted Budget 2020-21	Beginning Budget 2021-22	Budget Difference	Percent Change	Explanation
Mileage ELL	\$0	\$0	\$175	\$0	\$0	0.00%	
General Supplies - ELL	\$700	\$700	\$700	\$700	\$0	0.00%	
	<b>\$700</b>	<b>\$700</b>	<b>\$875</b>	<b>\$700</b>	<b>\$0</b>	<b>0.00%</b>	

Administration							\$656,812
Description	Beginning Budget 2020-21	October Budget 2020-21	April Adjusted Budget 2020-21	Beginning Budget 2021-22	Budget Beginning 2021-2022	Percent Change	Explanation
Personal Services - Board Members	\$0	\$0	\$480	\$0	\$0	0.00%	
Personal Services - Election	\$6,000	\$6,000	\$3,505	\$6,000	\$0	0.00%	
Personal Services - Legal Services	\$40,000	\$40,000	\$89,285	\$80,000	\$40,000	100.00%	
Personal Services - Audit	\$10,295	\$10,295	\$10,295	\$10,295	\$0	0.00%	
Other Bd of Education - Bond &	\$0	\$0	\$100	\$0	\$0	0.00%	
Other Bd of Education - WASB Servi	\$7,000	\$7,000	\$7,609	\$7,000	\$0	0.00%	
Personal Services - District Administ	\$26,000	\$26,000	\$11,223	\$26,000	\$0	0.00%	
Personal Services - Direction of Busi	\$52,500	\$52,500	\$41,728	\$52,500	\$0	0.00%	
Equip Rental - Direction of Business	\$1,508	\$1,508	\$1,508	\$1,508	\$0	0.00%	
Emplee Travel - Board Members	\$3,100	\$3,100	\$0	\$3,100	\$0	0.00%	
Emplee Travel - District Administratic	\$10,000	\$10,000	\$6,000	\$10,000	\$0	0.00%	
Emplee Travel - Direction of Busines	\$5,000	\$5,000	\$2,402	\$5,000	\$0	0.00%	
Public Relations	\$17,000	\$17,000	\$7,639	\$17,000	\$0	0.00%	
Advertising - Direction of Business	\$30,000	\$30,000	\$25,224	\$30,000	\$0	0.00%	
Communication - Postage	\$9,500	\$9,500	\$12,389	\$9,500	\$0	0.00%	
General Supplies - Election	\$200	\$200	\$0	\$200	\$0	0.00%	
General Supplies - Direction of Busin	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%	
General Supplies - Fiscal	\$1,000	\$1,000	\$968	\$1,000	\$0	0.00%	

Furniture - Administration	\$800	\$800	\$1,252	\$800	\$0	0.00%	
Periodicals Direction of Business	\$800	\$800	\$857	\$800	\$0	0.00%	
Operational Debt - Interest Short-Ter	\$15,000	\$15,000	\$10,345	\$15,000	\$0	0.00%	
District Liability Insurance	\$35,420	\$83,756	\$64,417	\$35,420	(\$48,336)	-57.71%	
District Property Insurance	\$60,276	\$39,700	\$39,700	\$60,276	\$20,576	51.83%	
Workers Compensation	\$224,198	\$256,074	\$256,074	\$239,198	(\$16,876)	-6.59%	
Fidelity Bond Premiums	\$2,865	\$684	\$684	\$2,865	\$2,181	318.86%	
Unemployment Compensation	\$15,000	\$15,000	\$29,260	\$15,000	\$0	0.00%	
Dues & Fees - Direction of Busi	\$13,350	\$13,350	\$13,128	\$13,350	\$0	0.00%	
Refund Payment	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%	
	<b>\$601,812</b>	<b>\$659,267</b>	<b>\$651,072</b>	<b>\$656,812</b>	<b>(\$2,455)</b>	<b>-0.37%</b>	

Health							\$1,600
Description	Beginning Budget 2020-21	October Budget 2020-21	April Adjusted Budget 2020-21	Beginning Budget 2021-22	Budget Difference	Percent Change	Explanation
Personal Services - Health	\$0	\$0	\$75	\$0	\$0	0.00%	
Emplee Travel - Health	\$1,500	\$1,500	\$1,500	\$1,500	\$0	0.00%	
General Supplies Health	\$100	\$100	\$65	\$100	\$0	0.00%	
Medical Supplies - Health	\$0	\$0	\$6,518	\$0	\$0	0.00%	
	<b>\$1,600</b>	<b>\$1,600</b>	<b>\$8,158</b>	<b>\$1,600</b>	<b>\$0</b>	<b>0.00%</b>	

Transportation							\$929,681
Description	Beginning Budget 2020-21	October Budget 2020-21	April Adjusted Budget 2020-21	Beginning Budget 2021-22	Budget Difference	Percent Change	Explanation
Personal Service-Direction of Pupil T	\$7,555	\$7,555	\$6,514	\$7,555	\$0	0.00%	
Vehicle Repairs and Maintenance	\$37,600	\$37,600	\$46,632	\$37,600	\$0	0.00%	
Parent Contract	\$1,000	\$1,000	\$1,575	\$1,000	\$0	0.00%	
Emplee Travel - Direction Pupil Tran	\$2,350	\$2,350	\$2,999	\$2,350	\$0	0.00%	
Petroleum Regular (Home to School)	\$325,000	\$325,000	\$181,668	\$325,000	\$0	0.00%	
General Supplies-Vehicle Maintenanc	\$179,021	\$179,021	\$142,905	\$179,021	\$0	0.00%	
Non-Capital Equip-Vehicle Maintenan	\$550	\$550	\$1,149	\$550	\$0	0.00%	
Equipment/Vehicles Maint Individuall	\$320,610	\$320,610	\$680,636	\$320,610	\$0	0.00%	
Liability Insurance - Transportation	\$49,911	\$54,145	\$51,592	\$54,145	\$0	0.00%	
Dues & Fees-Direction of Pupil	\$1,850	\$1,850	\$1,128	\$1,850	\$0	0.00%	
	<b>\$925,447</b>	<b>\$929,681</b>	<b>\$1,116,797</b>	<b>\$929,681</b>	<b>\$0</b>	<b>0.00%</b>	

Operation							\$1,071,864
Description	Beginning Budget 2020-21	October Budget 2020-21	April Adjusted Budget 2020-21	Beginning Budget 2021-22	Budget Difference	Percent Change	Explanation
Non-Technology Repairs & Mail	\$40,000	\$40,000	\$35,218	\$40,000	\$0	0.00%	
Cleaning Services - Sites	\$75,000	\$75,000	\$71,568	\$75,000	\$0	0.00%	
Gas for Heat - Bldgs	\$14,452	\$14,452	\$5,418	\$14,452	\$0	0.00%	
Gas for Heat - Lemonweir	\$19,746	\$19,746	\$8,441	\$19,746	\$0	0.00%	
Gas for Heat - Miller	\$20,758	\$20,758	\$8,075	\$20,758	\$0	0.00%	
Gas for Heat - Oakdale	\$11,094	\$11,094	\$5,253	\$11,094	\$0	0.00%	
Gas for Heat - Camp	\$6,294	\$6,294	\$2,940	\$6,294	\$0	0.00%	
Gas for Heat - LaGrange	\$22,439	\$22,439	\$8,456	\$22,439	\$0	0.00%	
Gas for Heat - Wyeville	\$15,205	\$15,205	\$6,610	\$15,205	\$0	0.00%	
Gas for Heat - Warrens	\$16,372	\$16,372	\$5,296	\$16,372	\$0	0.00%	
Gas for Heat - RKLC	\$10,234	\$10,234	\$4,294	\$10,234	\$0	0.00%	
Gas for Heat - TAMS	\$3,774	\$3,774	\$1,650	\$3,774	\$0	0.00%	
Gas for Heat - Middle School	\$46,937	\$46,937	\$22,091	\$46,937	\$0	0.00%	
Gas for Heat - High School	\$65,695	\$65,695	\$30,938	\$65,695	\$0	0.00%	
Electricity Other than Heat - Bldgs	\$21,076	\$21,076	\$25,357	\$21,076	\$0	0.00%	
Electricity Other Than Heat - RKLC	\$10,316	\$10,316	\$8,301	\$10,316	\$0	0.00%	
Electricity Other Than Heat - Warren	\$17,527	\$17,527	\$13,563	\$17,527	\$0	0.00%	
Electricity Other Than Heat - Wyeville	\$12,781	\$12,781	\$10,618	\$12,781	\$0	0.00%	
Electricity Other Than Heat - LaGrange	\$32,395	\$32,395	\$25,960	\$32,395	\$0	0.00%	
Electricity Other Than Heat - Camp	\$7,046	\$7,046	\$6,953	\$7,046	\$0	0.00%	
Electricity Other Than Heat - Oakdale	\$9,443	\$9,443	\$8,496	\$9,443	\$0	0.00%	
Electricity Other Than Heat - Miller	\$20,076	\$20,076	\$14,355	\$20,076	\$0	0.00%	
Electricity Other Than Heat - Lemonweir	\$24,583	\$24,583	\$20,727	\$24,583	\$0	0.00%	
Electricity Other Than Heat - High School	\$161,808	\$161,808	\$94,073	\$161,808	\$0	0.00%	
Electricity Other Than Heat - Middle School	\$85,075	\$85,075	\$48,836	\$85,075	\$0	0.00%	
Electricity Other Than Heat - TAMS	\$3,874	\$3,874	\$4,933	\$3,874	\$0	0.00%	
Water - TAMS	\$302	\$302	\$623	\$302	\$0	0.00%	
Water - Middle School	\$3,535	\$3,535	\$3,184	\$3,535	\$0	0.00%	
Water - High School	\$10,047	\$10,047	\$6,120	\$10,047	\$0	0.00%	
Water - Lemonweir	\$5,420	\$5,420	\$2,757	\$5,420	\$0	0.00%	
Water - Miller	\$4,673	\$4,673	\$2,313	\$4,673	\$0	0.00%	
Water - Oakdale	\$969	\$969	\$725	\$969	\$0	0.00%	
Water - Camp	\$1,379	\$1,379	\$938	\$1,379	\$0	0.00%	
Water - LaGrange	\$6,816	\$6,816	\$3,828	\$6,816	\$0	0.00%	
Water - Warrens	\$2,713	\$2,713	\$2,090	\$2,713	\$0	0.00%	
Water - RKLC	\$1,146	\$1,146	\$795	\$1,146	\$0	0.00%	
Water - Bldgs	\$2,000	\$2,000	\$10,841	\$2,000	\$0	0.00%	
Sewerage - Bldgs	\$1,812	\$1,812	\$3,164	\$1,812	\$0	0.00%	
Sewer - RKLC	\$1,001	\$1,001	\$971	\$1,001	\$0	0.00%	
Sewer - Warrens	\$2,428	\$2,428	\$10,927	\$2,428	\$0	0.00%	
Sewer - Wyeville	\$4,588	\$4,588	\$5,280	\$4,588	\$0	0.00%	

Sewer - LaGrange	\$7,912	\$7,912	\$6,396	\$7,912	\$0	0.00%
Sewer - Camp	\$677	\$677	\$922	\$677	\$0	0.00%
Sewer - Oakdale	\$2,127	\$2,127	\$1,434	\$2,127	\$0	0.00%
Sewer - Miller	\$6,516	\$6,516	\$3,642	\$6,516	\$0	0.00%
Sewer - Lemonweir	\$7,766	\$7,766	\$4,612	\$7,766	\$0	0.00%
Sewer - High School	\$15,495	\$15,495	\$9,283	\$15,495	\$0	0.00%
Sewer - Middle School	\$13,854	\$13,854	\$5,235	\$13,854	\$0	0.00%
Sewer - TAMS	\$1,824	\$1,824	\$903	\$1,824	\$0	0.00%
Emplee Travel - Operation	\$750	\$750	\$684	\$750	\$0	0.00%
Communication - Telephone	\$37,500	\$37,500	\$49,432	\$37,500	\$0	0.00%
CESA payment	\$10,600	\$10,600	\$15,473	\$10,814	\$214	2.02%
General Supplies - Sites	\$30,000	\$30,000	\$35,259	\$30,000	\$0	0.00%
General Supplies - Buildings	\$96,300	\$96,300	\$135,227	\$96,300	\$0	0.00%
Non-Capital Equip - Operation	\$7,500	\$7,500	\$14,999	\$7,500	\$0	0.00%
Equipment Components - Operation	\$10,000	\$10,000	\$32,632	\$10,000	\$0	0.00%
Equip/Depreciated	\$0	\$0	\$5,325	\$0	\$0	0.00%
Dues & Fees - Operations	\$0	\$0	\$250	\$0	\$0	0.00%
	<b>\$1,071,650</b>	<b>\$1,071,650</b>	<b>\$874,967</b>	<b>\$1,071,864</b>	<b>\$214</b>	<b>0.02%</b>

Construction							\$1,493,450
Description	Beginning Budget 2020-21	October Budget 2020-21	April Adjusted Budget 2020-21	Beginning Budget 2021-22	Budget Difference	Percent Change	Explanation
Construction Services	\$1,300,000	\$2,110,089	\$3,704,989	\$1,493,450	(\$616,639)	-29.22%	
Site Components-Remodeling - Construction	\$0	\$0	\$69,303	\$0	\$0	0.00%	
	<b>\$1,300,000</b>	<b>\$2,110,089</b>	<b>\$3,774,292</b>	<b>\$1,596,442</b>	<b>(\$513,647)</b>	<b>-24.34%</b>	

Maintenance							\$300,000
Description	Beginning Budget 2020-21	October Budget 2020-21	April Adjusted Budget 2020-21	Beginning Budget 2021-22	Budget Difference	Percent Change	Explanation
Property Services - Bldg	\$94,000	\$94,000	\$147,171	\$94,000	\$0	0.00%	
HVAC Maintenance Contract	\$27,000	\$27,000	\$22,472	\$27,000	\$0	0.00%	
Property Services - Bldg - Electrical	\$30,000	\$30,000	\$32,115	\$30,000	\$0	0.00%	
PS HVAC Maintenance	\$65,000	\$65,000	\$47,295	\$65,000	\$0	0.00%	
Vehicle and Equip Rental	\$1,000	\$1,000	\$1,250	\$1,000	\$0	0.00%	
Emplee Travel - Direction of Mainten	\$500	\$500	\$0	\$500	\$0	0.00%	
General Supplies - Bldgs	\$45,000	\$45,000	\$41,285	\$45,000	\$0	0.00%	
General Supplies - Plumbing	\$13,000	\$13,000	\$14,092	\$13,000	\$0	0.00%	
General Supplies - Electrical	\$24,000	\$24,000	\$2,956	\$24,000	\$0	0.00%	
Dues & Fees Maintenance	\$500	\$500	\$515	\$500	\$0	0.00%	
	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$309,152</b>	<b>\$300,000</b>	<b>\$0</b>	<b>0.00%</b>	

District Wide Programs							\$6,515,457
Description	Beginning Budget 2020-21	October Budget 2020-21	April Adjusted Budget 2020-21	Beginning Budget 2021-22	Budget Difference	Percent Change	Explanation
Personal Services - Fitness Center	\$4,000	\$4,000	\$2,809	\$4,000	\$0	0.00%	
Purchased Services - Psych	\$10,000	\$10,000	\$0	\$10,000	\$0	0.00%	
Personal Service - Instructional Staff	\$18,000	\$18,000	\$16,988	\$18,000	\$0	0.00%	
Purchased Service - School Security	\$74,640	\$74,640	\$59,991	\$74,640	\$0	0.00%	
PS - District Wide	\$16,700	\$16,700	\$10,050	\$10,000	(\$6,700)	-40.12%	
Equip Rental - District Wide	\$82,240	\$82,240	\$78,617	\$108,000	\$25,760	31.32%	
Emplee Travel-Instructional Staff Tra	\$4,500	\$4,500	\$0	\$4,500	\$0	0.00%	
Non-Open Enrollment Tuition Expen:	\$199,108	\$199,108	\$300,000	\$300,000	\$100,892	50.67%	
General Tuition - Open Enrollment	\$951,781	\$1,087,240	\$1,071,242	\$1,224,757	\$137,517	12.65%	
CESA Payment - Instructional Staff T	\$12,500	\$12,500	\$12,500	\$12,500	\$0	0.00%	
Pymt to CESA - District Wide Progra	\$52,728	\$52,728	\$66,294	\$61,835	\$9,107	17.27%	
General Tuition UW Systems/Challer	\$15,000	\$15,000	\$27,874	\$15,000	\$0	0.00%	
General Tuition - Payment to WTCS	\$12,000	\$12,000	\$32,767	\$40,000	\$28,000	233.33%	
Supplies - Fitness Center	\$750	\$750	\$0	\$750	\$0	0.00%	
General Supplies - District Wide	\$22,000	\$22,000	\$22,000	\$22,000	\$0	0.00%	
Paper - District Wide	\$35,000	\$35,000	\$18,053	\$35,000	\$0	0.00%	
Non-Capital Equip - District Wide	\$0	\$0	\$25,500	\$0	\$0	0.00%	
Transfer to Special Education Fund	\$4,194,715	\$4,116,740	\$3,675,702	\$4,566,975	\$450,236	10.94%	
Non-Aidable Refund-Other Non Prog	\$7,500	\$7,500	\$712	\$7,500	\$0	0.00%	
	<b>\$5,713,162</b>	<b>\$5,770,646</b>	<b>\$5,421,099</b>	<b>\$6,515,457</b>	<b>\$744,811</b>	<b>12.91%</b>	

District Wide AV							\$54,534
Description	Beginning Budget 2020-21	October Budget 2020-21	April Adjusted Budget 2020-21	Beginning Budget 2021-22	Budget Difference	Percent Change	Explanation
Maintenance-Instructional Equipmen	\$598	\$598	\$752	\$752	\$154	25.77%	
Maintenance-Other Equipment	\$5,549	\$5,549	\$9,902	\$9,902	\$4,352	78.44%	
General Supplies - AV	\$6,417	\$6,417	\$8,184	\$8,184	\$1,766	27.52%	
Non-Capital Equip - AV	\$17,959	\$17,959	\$35,698	\$35,698	\$17,738	98.77%	
	<b>\$30,523</b>	<b>\$30,523</b>	<b>\$54,534</b>	<b>\$54,534</b>	<b>\$24,011</b>	<b>78.67%</b>	

Curriculum							\$348,500
Description	Beginning Budget 2020-21	October Budget 2020-21	April Adjusted Budget 2020-21	Beginning Budget 2021-22	Budget Difference	Percent Change	Explanation
Personal Services-Curriculum Devel	\$1,200	\$1,200	\$125	\$0	(\$1,200)	-100.00%	
Emplee Travel-Direction of Improv of	\$3,500	\$3,500	\$0	\$3,500	\$0	0.00%	
Educational Services	\$235,000	\$235,000	\$99,175	\$100,000	(\$135,000)	-57.45%	
Gen Supplies - Undif Curriculum	\$0	\$0	\$52	\$0	\$0	0.00%	
General Supplies - English Language	\$2,000	\$2,000	\$1,330	\$2,000	\$0	0.00%	
General Supplies - Mathematics	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%	
General Supplies - Music	\$0	\$0	\$13,086	\$0	\$0	0.00%	
General Supplies - Science	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%	
General Supplies - Curriculum	\$5,000	\$5,000	\$4,584	\$5,000	\$0	0.00%	
Non-Capital Equip - Furniture	\$0	\$0	\$4,675	\$0	\$0	0.00%	
Textbooks-Regular Curriculum	\$210,000	\$210,000	\$235,639	\$225,000	\$15,000	7.14%	
Textbooks Replacement	\$8,000	\$8,000	\$1,631	\$8,000	\$0	0.00%	
Dues Fees - Curriculum	\$1,000	\$1,000	\$750	\$1,000	\$0	0.00%	
	<b>\$469,700</b>	<b>\$469,700</b>	<b>\$361,048</b>	<b>\$348,500</b>	<b>(\$121,200)</b>	<b>-25.80%</b>	

Technology							\$600,000
Description	Beginning Budget 2020-21	October Budget 2020-21	April Adjusted Budget 2020-21	Beginning Budget 2021-22	Budget Difference	Percent Change	Explanation
Tech Related Repairs - Instructional	\$17,200	\$17,200	\$21,585	\$30,000	\$12,800	74.42%	
Tech Related Repairs - Administrativ	\$18,179	\$18,179	\$2,500	\$21,000	\$2,821	15.52%	
Emplee Travel - Technology Adminis	\$5,000	\$5,000	\$2,368	\$5,000	\$0	0.00%	
Communications - Network Phone S	\$79,400	\$79,400	\$85,957	\$85,800	\$6,400	8.06%	
Non-Capital Objects - Admin Technology	\$0	\$0	\$41	\$0	\$0	0.00%	
Technology Hardware - Instruction R	\$312,000	\$312,000	\$434,398	\$346,450	\$34,450	11.04%	
Technology Hardware - Administrativ	\$88,321	\$88,321	\$258,867	\$42,750	(\$45,571)	-51.60%	
Technology Software - Instruction Re	\$5,000	\$5,000	\$18,700	\$41,000	\$36,000	720.00%	
Technology Software - Administrativ	\$74,900	\$74,900	\$110,004	\$28,000	(\$46,900)	-62.62%	
	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$934,419</b>	<b>\$600,000</b>	<b>\$0</b>	<b>0.00%</b>	

Talented & Gifted							\$3,350
Description	Beginning Budget 2020-21	October Budget 2020-21	April Adjusted Budget 2020-21	Beginning Budget 2021-22	Budget Difference	Percent Change	Explanation
General Supplies - Gifted & Tal	\$3,350	\$3,350	\$369	\$3,350	\$0	0.00%	
	<b>\$3,350</b>	<b>\$3,350</b>	<b>\$585</b>	<b>\$3,350</b>	<b>\$0</b>	<b>0.00%</b>	

<b>Wellness</b>							<b>\$1,000</b>
<b>Description</b>	<b>Beginning Budget 2020-21</b>	<b>October Budget 2020-21</b>	<b>April Adjusted Budget 2020-21</b>	<b>Beginning Budget 2021-22</b>	<b>Budget Difference</b>	<b>Percent Change</b>	<b>Explanation</b>
Purchased Services Wellness	\$0	\$0	\$182	\$0	\$0	0.00%	
General Supplies - Wellness	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%	
	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$182</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0.00%</b>	

<b>4 Year Old Kindergarten</b>							<b>\$120,369</b>
<b>Description</b>	<b>Beginning Budget 2020-21</b>	<b>October Budget 2020-21</b>	<b>April Adjusted Budget 2020-21</b>	<b>Beginning Budget 2021-22</b>	<b>Budget Difference</b>	<b>Percent Change</b>	<b>Explanation</b>
4K Private School Supplies	\$0	\$0	\$0	\$800	\$800	0.00%	
Personal Services - 4K	\$118,069	\$118,069	\$79,828	\$118,069	\$0	0.00%	
Emplee Travel - 4K	\$1,500	\$1,500	\$954	\$1,500	\$0	0.00%	
Postage - 4K	\$0	\$0	\$23	\$0	\$0	0.00%	
Supplies - 4K	\$0	\$0	\$168	\$0	\$0	0.00%	
Furniture - 4K	\$0	\$0	\$737	\$0	\$0	0.00%	
	<b>\$119,569</b>	<b>\$119,569</b>	<b>\$81,710</b>	<b>\$120,369</b>	<b>\$800</b>	<b>0.67%</b>	

<b>Native American Education</b>							<b>\$2,500</b>
<b>Description</b>	<b>Beginning Budget 2020-21</b>	<b>October Budget 2020-21</b>	<b>April Adjusted Budget 2020-21</b>	<b>Beginning Budget 2021-22</b>	<b>Budget Difference</b>	<b>Percent Change</b>	<b>Explanation</b>
Emplee Travel - Native American Dis	\$1,500	\$1,500	\$408	\$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>\$408</b>	<b>\$2,500</b>	<b>\$0</b>	<b>0.00%</b>	

<b>Districtwide Reading</b>							<b>\$0</b>
<b>Description</b>	<b>Beginning Budget 2020-21</b>	<b>October Budget 2020-21</b>	<b>April Adjusted Budget 2020-21</b>	<b>Beginning Budget 2021-22</b>	<b>Budget Difference</b>	<b>Percent Change</b>	<b>Explanation</b>
	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>	

Summer School							\$19,690
Description	Budget Beginning 20-21 with Cost of Living Increase	Budget October 2020-2021	Budget April 2021	Budget Beginning 2021-2022	Budget Difference	Percent Change	
Postage - Summer/Intercessions	\$0	\$0	\$295	\$0	\$0	0.00%	
Supplies - Lemonweir Intercession	\$4,307	\$4,307	\$3,974	\$4,000	(\$307)	-7.14%	
Supplies - Summer Enrichment	\$14,740	\$14,740	\$1,188	\$14,740	\$0	0.00%	
Supplies - Summer Remedial	\$950	\$950	\$1,431	\$950	\$0	0.00%	
	<b>\$19,997</b>	<b>\$19,997</b>	<b>\$6,888</b>	<b>\$19,690</b>	<b>(\$307)</b>	<b>-1.54%</b>	



# **TOMAH AREA SCHOOL DISTRICT**

If You Believe, You Will Achieve

**129 West Clifton Street**

**Tomah, WI 54660-2507**

**Phone: 608-374-7004**

## **AGENDA**

### **ANNUAL SCHOOL DISTRICT MEETING**

Monday, August 23, 2021, at 7:30 p.m.

The meeting will be held at the Tomah High School Cafeteria, 901 Lincoln Ave., Tomah.

1. Call Meeting to Order- Done by President
2. Elect a Chairperson
3. Approval of Minutes of 2020 Annual Meeting
4. Treasurer's Report: 2020-21 Fiscal Year
5. Fund 73 Reporting
6. Vote on Furnishing School Meals
7. Vote on Use of Free Textbooks
8. Vote on Salaries of School Board Members
9. New Business
  - A. Five Year District Budget Forecast
  - B. Communication with the Public
10. Review COVID 19 Information Updates and District Protocols
11. Update on Facility Planning Process
12. Levy a School Tax for the Ensuing Year
13. Set Next Annual Meeting Date
14. Adjournment

Upon request to the District Administrator, submitted twenty-four (24) hours in advance, the District shall make reasonable accommodation including the provision of informational material in an alternate format for a disabled person to be able to attend this meeting.

# ANNUAL SCHOOL DISTRICT MEETING AGENDA

## **Item 2- Elect a Chair Person**

# ANNUAL SCHOOL DISTRICT MEETING AGENDA

## **Item 3 – Approval of Prior Year Budget Hearing and Annual Meeting Minutes**

# TOMAH AREA SCHOOL DISTRICT

If You Believe, You Will Achieve

129 West Clifton Street

Tomah, WI 54660-2507

Phone: 608-374-7004

## ANNUAL SCHOOL DISTRICT MEETING

Monday, August 24, 2020, at 7:30 p.m.

The meeting was held at the Tomah High School Auditorium, 901 Lincoln Ave., Tomah.

The meeting was called to order by President Aaron Lueck at 7:30 p.m. on Monday, August 24, 2020.

### 1. Call Meeting to Order- Done by President

The Annual Meeting of the Tomah Area School District was called to order by School Board President Aaron Lueck at 7:30 p.m. He also established the ground rules for the meeting: 1) If making a motion or a second, please identify yourself; 2) Hand votes will be used; and 3) Under Communication with the Public, please state your name and where you are from.

### 2. Elect a Chairperson

Mr. Lueck asked for nominations for a chairperson to preside over the meeting. A motion was made by Pam Buchda to nominate Aaron Lueck. There were no other nominations. The motion carried on a voice vote. The motion carried.

### 3. Approval of Minutes of 2019 Annual Meeting

Aaron Lueck assumed the chair. A motion was made by Cindy Zahrte and seconded by Tim Gnewikow to approve the minutes as presented in the Annual Report. The motion carried on a hand vote.

### 4. Treasurer's Report: 2019-20 Fiscal Year

The Treasurer's Report was not read since it is printed in detail in the District's Annual Report. Mr. Gaarder did summarize the report. A motion was made by Gary Grovesteen and seconded by Pat Reis to approve the Treasurer's Report as printed. The motion carried on a hand vote.

### 5. Fund 73 Reporting

Mr. Gaarder reviewed Fund 73 accounts as follows: Revenues \$605,301.91; expenses \$563,384.80; and investment return of \$11,917.11. The current amount invested in the trust is \$702,628.84. Mr. Gaarder reported that Mid America Administrative and Retirement Solutions, Inc. is the investment manager for the trust. A motion was made by Susan Bloom and seconded by Michael Gnewikow to approve the Fund 73 accounts as printed. The motion carried on a hand vote.

### 6. Vote on Furnishing School Meals

A motion was made by Mitchell Koel and seconded by Cindy Zahrte to continue to operate the school meal program. The motion carried on a hand vote.

### 7. Vote on Use of Free Textbooks

A motion was made by Scott Hurd and seconded by Tim Gnewikow to continue to provide free textbooks for District students. The motion carried on a hand vote.

### 8. Vote on Salaries of School Board Members

A motion was made by Cindy Zahrte and seconded by Pat Reis to increase Board Members' salaries to \$3,000 per year. The motion carried on a hand vote of 4 aye votes, 0 nay votes and 4 abstained. The motion carried.

### 9. New Business

#### A. Five Year District Budget Forecast

No information was presented.

#### B. Communication with the Public

No communication with the public.

50

### 10. Levy a School Tax for the Ensuing Year

A motion was made by Mitchell Koel and seconded by Cindy Zahrte to set the levy at

\$13,350,154.00 as presented. The Annual Meeting has authority to set the levy. The motion carried on a hand vote.

**11. Set Next Annual Meeting Date**

A motion was made by Susan Bloom and seconded by Scott Hurd to hold the Annual Meeting on August 23, 2021, at 7:30 p.m. The Annual Budget Meeting will begin at 7:00 p.m. The motion carried on a hand vote.

**12. Adjournment**

A motion was made by Scott Hurd and seconded by Pat Reis to adjourn the Annual Meeting. The motion carried on a hand vote. The meeting adjourned at 7:52 p.m.

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Dr. Charles M. (Mike) Hanson II, District Administrator  
Secretary to the Board of Education

# ANNUAL SCHOOL DISTRICT MEETING AGENDA

## **Item 4 – Treasurer’s Report: 2021-22 Fiscal Year**

**TOMAH AREA SCHOOL DISTRICT  
TREASURER'S REPORT - 2020-2021**

**GENERAL FUND - 10**

Revenues & Other Financing Sources

Operating Transfer In	\$ -
Local Sources	\$ 13,174,504.67
Inter-District	\$ 818,315.66
Intermediate	\$ 17,564.00
State	\$ 23,019,141.40
Federal	\$ 2,374,328.63
Other	\$ 287,472.94
<b>TOTAL</b>	<b>\$ 39,691,327.30</b>

Restricted Fund Balance	\$ -
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ 5,021,384.44
Beginning Equity Fund Balance	\$ 5,021,384.44

**Change in Fund Balance**

Restricted Fund Balance	\$ -
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ 2,567,459.97
Net Change in Fund Balance	\$ 2,567,459.97

Restricted Fund Balance	\$ -
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ 7,588,844.41
Ending Equity Fund Balance	\$ 7,588,844.41

Expenditures & Other Financing Uses

Instruction	\$ 17,818,104.81
Support	\$ 14,216,695.74
Interfund Transfer to Fund 27	\$ 3,618,564.06
Interfund Transfer to Fund 46	\$ -
Interfund Transfer to Fund 50	\$ -
Non-Program Transactions	\$ 1,470,502.72

<b>TOTAL</b>	<b>\$ 37,123,867.33</b>
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**EXPENDABLE AND NON EXPENDABLE GIFTS - 21**

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 714,760.62

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 314,176.74

\*Beginning Fund Balance \$ 349,628.86

Difference \$ 400,583.88

\*Ending Fund Balance \$ 750,212.74

**SPECIAL EDUCATION - 27**

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 6,230,364.23

Expenditures & Other Financing Uses

Instruction	\$ 4,719,209.27
Support	\$ 1,123,936.04
Non Program Transactions	\$ 387,218.92

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 6,230,364.23

\*Beginning Fund Balance \$ -

Difference \$ -

\*Ending Fund Balance \$ -

**NATIVE AMERICAN - 29**

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	32,699.00
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	32,699.00

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

**DEBT SERVICE FUND - 30**

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	336.87
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	2.50

*Beginning Fund Balance	\$	89,567.05
Difference	\$	<u>334.37</u>
*Ending Fund Balance	\$	89,901.42

**LONG TERM CAPITAL IMPROVEMENTS FUND - 46**

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	1,046.59
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	-

*Beginning Fund Balance	\$	563,440.06
Difference	\$	<u>1,046.59</u>
*Ending Fund Balance	\$	564,486.65

**FOOD SERVICE FUND - 50**

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	1,539,340.75
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	1,411,873.75

*Beginning Fund Balance	\$	53,162.58
Difference	\$	<u>127,467.00</u>
*Ending Fund Balance	\$	180,629.58



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

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	-
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	405,178.37
*Beginning Fund Balance	\$	405,178.37
Difference	\$	<u>(405,178.37)</u>
*Ending Fund Balance	\$	-

**EMPLOYEE TRUST FUND - FUND 73**

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	594,479.34
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	541,855.78
*Beginning Fund Balance	\$	702,628.84
Difference	\$	<u>52,623.56</u>
*Ending Fund Balance	\$	755,252.40

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.

# ANNUAL SCHOOL DISTRICT MEETING AGENDA

## **Item 5 – Fund 73 Reporting**

## Fund 73 Reporting

Annual Required Reporting as of June 30, 2021

Current Amount Invested in Trust:		<b>\$755,252.40</b>
Investment return earned since last Annual Meeting:		<b>\$12,623.56</b>
Total disbursements made since last Annual Meeting:		
	Revenues	<b>\$594,479.34</b>
	Expenses	<b>\$541,855.78</b>
	Difference	<b>\$52,623.56</b>

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

# ANNUAL SCHOOL DISTRICT MEETING AGENDA

## **Item 6 – Vote on Furnishing Schools Meals**

# ANNUAL SCHOOL DISTRICT MEETING AGENDA

## **Item 7 – Vote on Use of Free Textbooks**

# ANNUAL SCHOOL DISTRICT MEETING AGENDA

## **Item 8 – Vote on Salaries of School Board Members**

## **Item 9 – New Business**

**A. Five Year District Budget Forecast**

**B. Communication with the Public**

## ***Future Financial Issues Facing the Tomah Area School District***

1. Impact of COVID-19 on Local Economy
2. 2021-22/2022-2023/2023-24 State Budget Impact
  - a.
  - b. Per Pupil enrollment
    - i. Per Pupil Increase - \$0.00 for the next two years
    - ii. Equalized Aid
    - iii. Categorical Aid Allocations
    - iv. ESSER Funding Through 9-30-2024
    - v. 2023-24 State Budget Impact – Per Pupil and Categorical Aid Increases
3. Student Enrollment –
  - a. UW-Madison Applied Populations Study completed in the Fall of 2017
  - b. On-going analysis of Open Enrollment
4. Federal Budget – (Accounts for approximately 7% of District Revenues or \$2.6 million dollars)
  - a. Idea
  - b. Title I
  - c. Title II
  - d. Other
5. Referendum Ending 2022-23
  - a. ??????
6. Economy
  - a. Local Economy
  - b. State Economy
  - c. National



# 5747 - Tomah Area

Label Scenario Here					Base
	Budget Year	Forecast			
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
September Membership (FTE):	3,075	3,075	3,075	3,075	3,075
Equalized Valuation Growth:	1.50%	1.50%	1.50%	1.50%	1.50%
Fund 10 Revenues	\$39,302,650	\$38,972,015	\$37,247,066	\$37,265,666	\$37,284,266
Fund 10 Expenditures	\$39,302,651	\$38,696,373	\$39,642,644	\$40,638,305	\$41,729,613
Surplus (Deficit)	<b>(\$0)</b>	<b>\$275,642</b>	<b>(\$2,395,579)</b>	<b>(\$3,372,639)</b>	<b>(\$4,445,348)</b>
Fund Balance	\$5,021,384	\$5,297,026	\$2,901,447	<b>(\$471,192)</b>	<b>(\$4,916,540)</b>
Fund Balance as % of Expenditures	12.78%	13.69%	7.32%	-1.16%	-11.78%
Non-Recurring Referendum \$	\$1,500,000	\$1,500,000	\$0	\$0	\$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	\$12,703,993	\$12,800,200	\$11,548,949	\$11,204,903	\$10,842,493
Mill Rate (per \$1,000 EQ Value)	\$6.91	\$6.86	\$6.10	\$5.83	\$5.56
Insert notes here					

\$100 Per Student Inc - 2021-2026 - \$1,500,000 Referendum					Scenario 1
	Budget Year	Forecast			
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
September Membership (FTE):	3,075	3,075	3,075	3,075	3,075
Equalized Valuation Growth:	1.50%	1.50%	1.50%	1.50%	1.50%
Fund 10 Revenues	\$39,405,642	\$39,424,292	\$39,678,566	\$40,007,666	\$40,336,766
Fund 10 Expenditures	\$39,302,651	\$38,696,373	\$39,642,644	\$40,638,305	\$41,729,613
Surplus (Deficit)	<b>\$102,992</b>	<b>\$727,919</b>	<b>\$35,921</b>	<b>(\$630,639)</b>	<b>(\$1,392,848)</b>
Fund Balance	\$5,124,376	\$5,852,295	\$5,888,216	\$5,257,577	\$3,864,729
Fund Balance as % of Expenditures	13.04%	15.12%	14.85%	12.94%	9.26%
Non-Recurring Referendum \$	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
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	\$12,806,985	\$13,252,477	\$13,980,449	\$13,946,903	\$13,894,993
Mill Rate (per \$1,000 EQ Value)	\$6.97	\$7.10	\$7.38	\$7.26	\$7.12
Insert notes here					

\$100 Per Student Inc - 2023-2026 - \$1,500,000 Referendum					Scenario 2
	Budget Year	Forecast			
	2021 - 2022	2022 - 2023	2023 - 2024	2024 - 2025	2025 - 2026
September Membership (FTE):	3,075	3,075	3,075	3,075	3,075
Equalized Valuation Growth:	1.50%	1.50%	1.50%	1.50%	1.50%
Fund 10 Revenues	\$39,302,650	\$38,972,015	\$39,057,566	\$39,386,666	\$39,715,766
Fund 10 Expenditures	\$39,302,651	\$38,696,373	\$39,642,644	\$40,638,305	\$41,729,613
Surplus (Deficit)	<b>(\$0)</b>	<b>\$275,642</b>	<b>(\$585,079)</b>	<b>(\$1,251,639)</b>	<b>(\$2,013,848)</b>
Fund Balance	\$5,021,384	\$5,297,026	\$4,711,947	\$3,460,308	\$1,446,460
Fund Balance as % of Expenditures	12.78%	13.69%	11.89%	8.51%	3.47%
Non-Recurring Referendum \$	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000
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	\$12,703,993	\$12,800,200	\$13,359,449	\$13,325,903	\$13,273,993
Mill Rate (per \$1,000 EQ Value)	\$6.91	\$6.86	\$7.06	\$6.93	\$6.80

# ANNUAL SCHOOL DISTRICT MEETING AGENDA

## **Item 10 – Review COVID 19 Information Updates and District Protocols**

# ANNUAL SCHOOL DISTRICT MEETING AGENDA

## **Item 11 – Update on Facility Planning Process**

# ANNUAL SCHOOL DISTRICT MEETING AGENDA

## **Item 12 – Levy a School Tax for the Ensuing Year**

# ANNUAL SCHOOL DISTRICT MEETING AGENDA

## **Item 13 – Set Next Annual Meeting Date**

# ANNUAL SCHOOL DISTRICT MEETING AGENDA

## **Item 14 – Adjournment**