

***TOMAH AREA SCHOOL DISTRICT***



**ANNUAL REPORT**

**TOMAH HIGH SCHOOL CAFETERIA**

**August 22, 2022**

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

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

**The 2022-2023 school year budget, with explanations and goals, is respectfully submitted for your review. It represents the financial plan for carrying out educational programs for the students of the district. The report covers expenditures and receipts in each fund for the fiscal year. The Board of Education recommends adoption of the proposed tax levy that is part of this budget.**

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

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

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

## **REVENUE TERMS**

**Taxes** – property taxes and mobile home taxes

**Non-Capital Sales** – student resale accounts

**School Activity Income** – admissions to musicals, plays and athletic events

**Interest on Investments** – interest earned on investment of funds

**Other Revenues, Local Sources** – Donations such as Frank G. Andres Funds and

Thomas Earle Fund, rental income, students' fines

**Transit of Aids from Intermediate Sources** – State and Federal aid paid through CESA

**Categorical State Aid** – handicapped aid, transportation aid, library aid, driver's ed. aid

**General State Aid** – equalization aid

**Impact Aid** – Federal aid for Native American students and Government employees whose children live on Federal property

**Special Projects Grants** – competitive Federal grants, i.e. School-to-Work & Drug Free Schools

**ECIA, Title I and VI** – Federal entitlement grants (often based on low income)

**Compensation, Fixed Assets** – reimbursement for sale or loss of fixed assets

**Adjustments** – insurance dividends

## **EXPENDITURE TERMS**

**Undifferentiated Curriculum** – Elementary Education

**Regular Curriculum** – Art, English, Foreign Language, Math, Music, Social Studies, Science

**Vocational Curriculum** – Business Education, Family & Consumer Science, Technology Education

**Physical Curriculum** – Health, Exercise and Sport Science

**Special Education Curriculum** – Special Education

**Co-Curricular Activities** – Clubs, Athletics, Marching Band, Music Production, National Honor Society

**Special Needs** – Gifted & Talented, Non-Special Education Homebound, School-Age Parent

**Support Services** – Pupil Services, Social Worker, Attendance, Guidance, Nursing, Psychological Services, Speech

**Instructional Staff Services** – Curriculum, Library Media

**General Administration** – Board of Education, District Administrator

**School Building Administration** – Building Principals

**Business Administration** – Fiscal (Budgeting, Payroll, Auditing), Operation, Construction, Maintenance, Transportation

**Central Services** – Staff Accounting, Staff Training, Data Processing

**Insurance & Judgments** – Liability Insurance

**Debt Service** – Operational Debt

**Other Support Services** – CESA General Administration, Early Retirement Benefits

**Non-Program Transactions** – Other non-program transactions

**TOMAH AREA SCHOOL DISTRICT  
TREASURER'S REPORT - 2021-2022**

**GENERAL FUND - 10**

Revenues & Other Financing Sources

Operating Transfer In	\$ -
Local Sources	\$ 13,138,346.65
Inter-District	\$ 813,644.53
Intermediate	\$ 36,036.40
State	\$ 23,635,333.55
Federal	\$ 4,531,368.79
Other	\$ 634,458.64
<b>TOTAL</b>	<b>\$ 42,789,188.56</b>

Restricted Fund Balance	\$ -
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ 6,021,384.44
Beginning Equity Fund Balance	\$ 6,021,384.44

**Change in Fund Balance**

Restricted Fund Balance	\$ 82,017.13
Assigned Fund Balance	\$ -
Unassigned Fund Balance	\$ 1,926,711.87
<b>Net Change in Fund Balance</b>	<b>\$ 2,008,729.00</b>

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

Expenditures & Other Financing Uses

Instruction	\$ 18,181,165.57
Support	\$ 16,045,239.24
Interfund Transfer to Fund 27	\$ 3,877,424.74
Interfund Transfer to Fund 46	\$ 1,000,000.00
Interfund Transfer to Fund 50	\$ -
Non-Program Transactions	\$ 1,676,630.01

<b>TOTAL</b>	<b>\$ 40,780,459.56</b>
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**EXPENDABLE AND NON EXPENDABLE GIFTS - 21**

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 441,103.75

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 449,207.77

\*Beginning Fund Balance \$ 750,212.74

Difference \$ (8,104.02)

\*Ending Fund Balance \$ 742,108.72

**SPECIAL EDUCATION - 27**

TOTAL REVENUES & OTHER FINANCING SOURCES..... \$ 6,685,073.12

Expenditures & Other Financing Uses

Instruction	\$ 5,069,622.77
Support	\$ 1,129,862.29
Non Program Transactions	\$ 485,588.06

TOTAL EXPENDITURES & OTHER FINANCING USES..... \$ 6,685,073.12

\*Beginning Fund Balance \$ -

Difference \$ -

\*Ending Fund Balance \$ -

**NATIVE AMERICAN - 29**

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	31,765.00
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	31,765.00

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

**DEBT SERVICE FUND - 30**

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	314.38
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	-

*Beginning Fund Balance	\$	89,901.42
Difference	\$	<u>314.38</u>
*Ending Fund Balance	\$	90,215.80

**LONG TERM CAPITAL IMPROVEMENTS FUND - 46**

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	1,002,524.63
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	-

*Beginning Fund Balance	\$	2,131,946.62
Difference	\$	<u>1,002,524.63</u>
*Ending Fund Balance	\$	3,134,471.25

**FOOD SERVICE FUND - 50**

TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	2,054,381.25
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	1,698,266.69

*Beginning Fund Balance	\$	180,629.57
Difference	\$	<u>356,114.56</u>
*Ending Fund Balance	\$	536,744.13

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

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

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

**EMPLOYEE TRUST FUND - FUND 73**

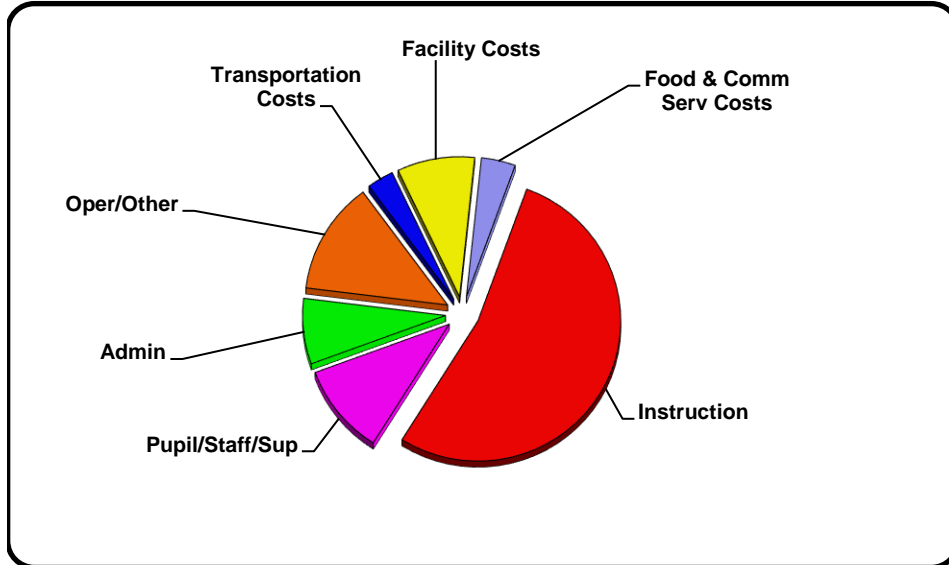
TOTAL REVENUES & OTHER FINANCING SOURCES.....	\$	634,970.76
TOTAL EXPENDITURES & OTHER FINANCING USES.....	\$	543,085.04

*Beginning Fund Balance	\$	755,252.40
Difference	<u>\$</u>	<u>91,885.72</u>
*Ending Fund Balance	\$	847,138.12

All figures are unaudited at this time. The annual audit is being conducted by Tostrud & Temp, S.C. and will be presented to the Board of Education at a Regular School Board Meeting.

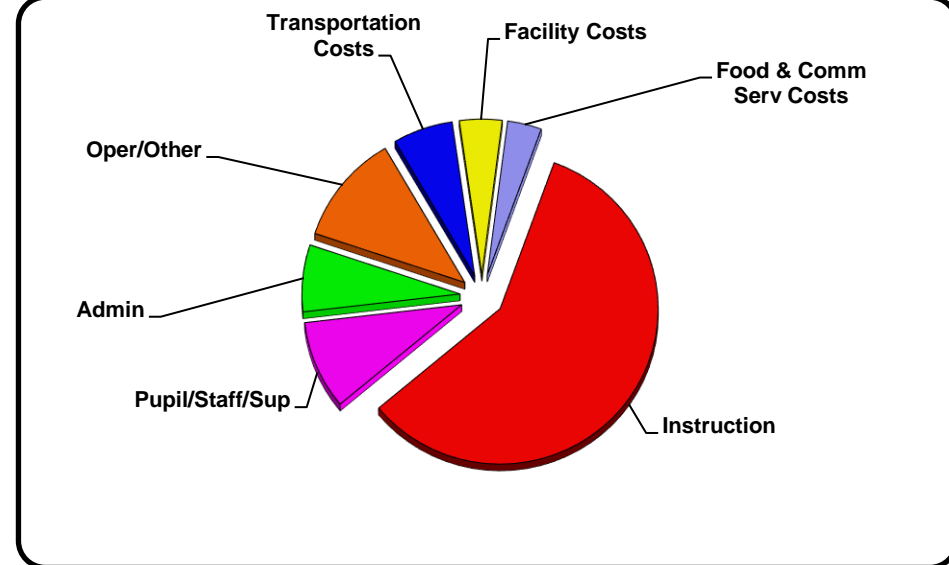
# Multi-District Comparative Cost Comparison Using Audited 2020-21 Annual Data \*

**STATE TOTALS**



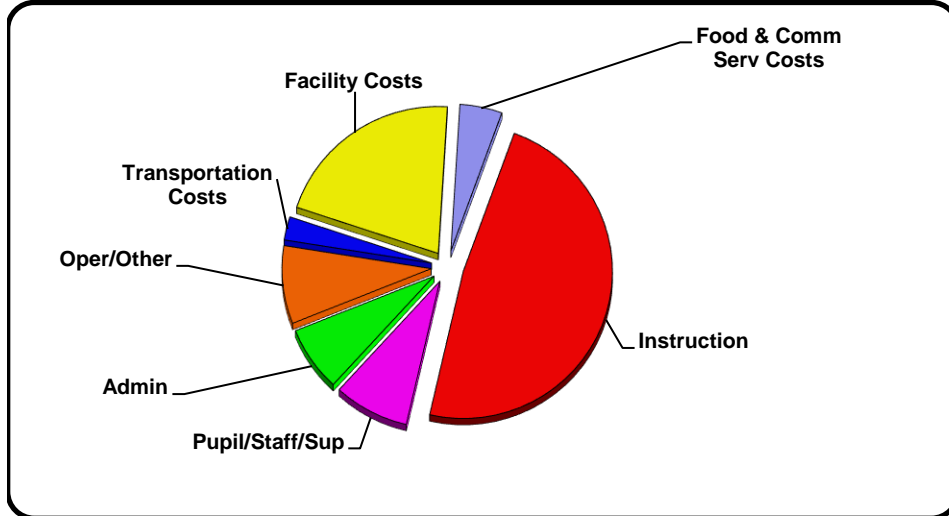
Membership	823,852	Total Cost	% of Total	Cost Per Memb
Instruction		\$6,739,079,527	53.4%	\$8,180
Pupil/Staff/Support		\$1,323,522,486	10.5%	\$1,607
Admin		\$953,657,279	7.6%	\$1,158
Oper/Other		\$1,635,133,057	12.9%	\$1,985
Transportation Costs		\$379,595,763	3.0%	\$461
Facility Costs		\$1,109,003,265	8.8%	\$1,346
Food & Comm Serv Costs		\$488,686,871	3.9%	\$593
<b>TOTALS</b>		\$12,628,678,248	100.0%	\$15,329

**Tomah Area**



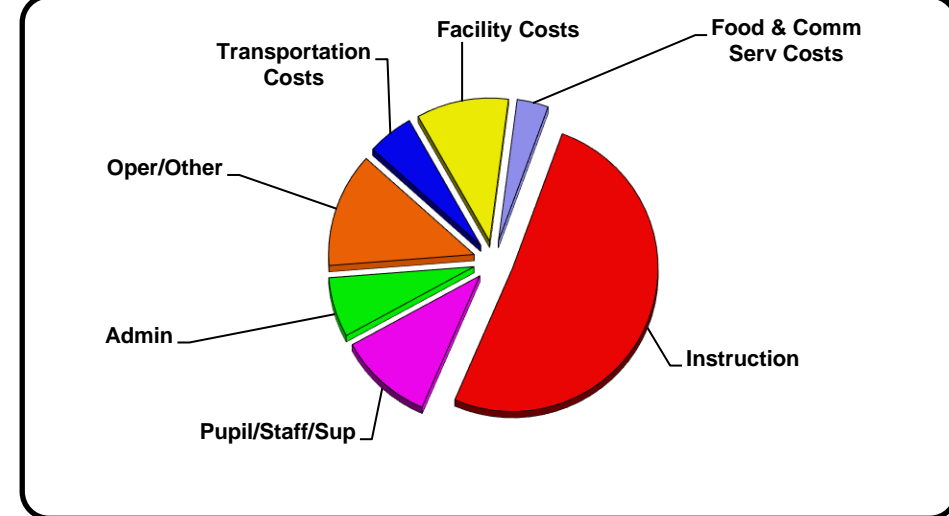
Membership	3,119	Total Cost	% of Total	Cost Per Memb
Instruction		\$23,636,794	58.4%	\$7,578
Pupil/Staff/Support		\$3,727,336	9.2%	\$1,195
Admin		\$2,812,777	6.9%	\$902
Oper/Other		\$4,646,926	11.5%	\$1,490
Transportation Costs		\$2,480,740	6.1%	\$795
Facility Costs		\$1,759,121	4.3%	\$564
Food & Comm Serv Costs		\$1,411,982	3.5%	\$453
<b>TOTALS</b>		\$40,475,677	100.0%	\$12,977

**Black River Falls**



Membership	1,713	Total Cost	% of Total	Cost Per Memb
Instruction		\$14,591,387	48.1%	\$8,518
Pupil/Staff/Support		\$2,482,939	8.2%	\$1,449
Admin		\$2,169,999	7.1%	\$1,267
Oper/Other		\$2,602,607	8.6%	\$1,519
Transportation Costs		\$781,514	2.6%	\$456
Facility Costs		\$6,339,301	20.9%	\$3,701
Food & Comm Serv Costs		\$1,393,231	4.6%	\$813
<b>TOTALS</b>		\$30,360,978	100.0%	\$17,724

**Sparta Area**

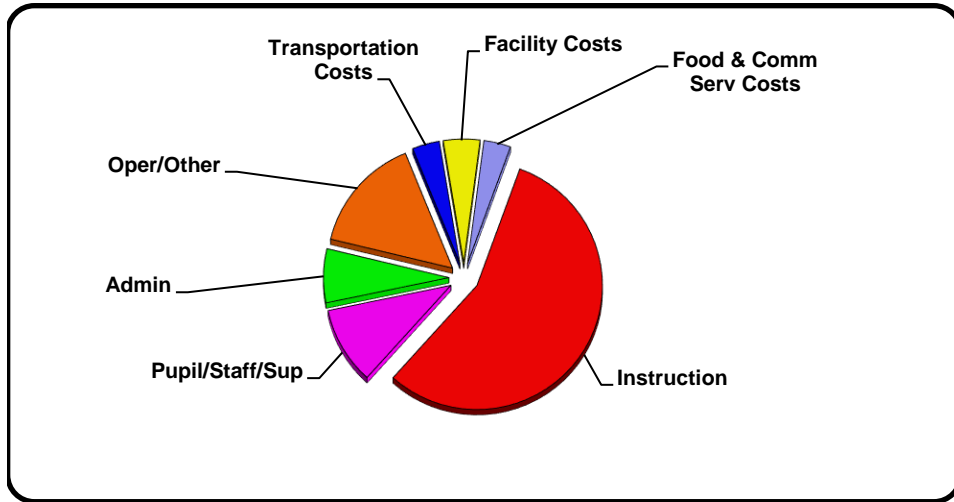


Membership	3,162	Total Cost	% of Total	Cost Per Memb
Instruction		\$23,878,858	50.9%	\$7,552
Pupil/Staff/Support		\$4,934,425	10.5%	\$1,561
Admin		\$3,171,754	6.8%	\$1,003
Oper/Other		\$6,060,691	12.9%	\$1,917
Transportation Costs		\$2,408,070	5.1%	\$762
Facility Costs		\$4,800,009	10.2%	\$1,518
Food & Comm Serv Costs		\$1,634,296	3.5%	\$517
<b>TOTALS</b>		\$46,888,103	100.0%	\$14,829

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

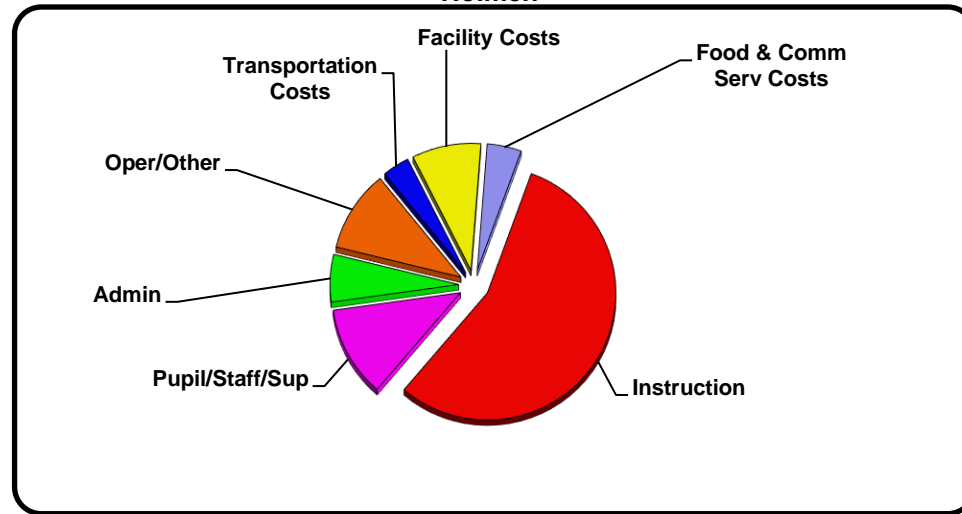


**Onalaska**



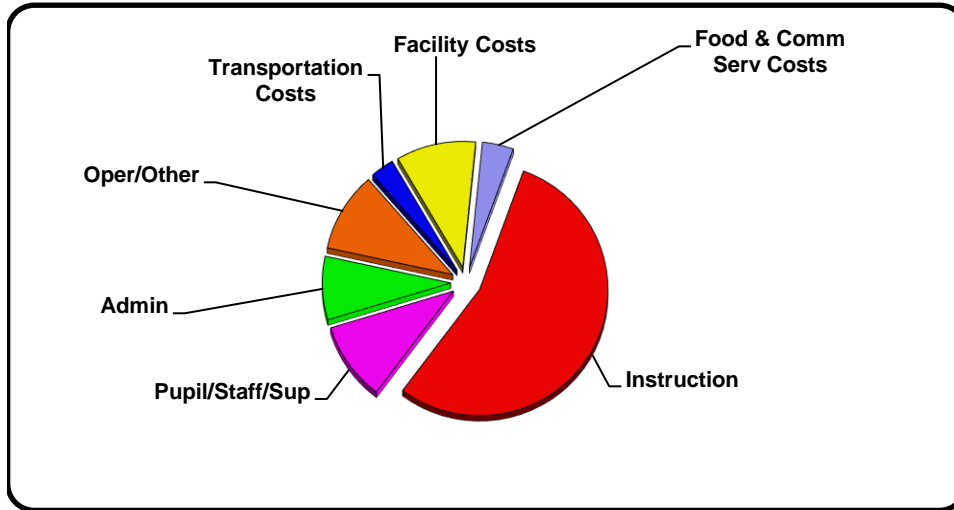
Membership	2,765	Total Cost	% of Total	Cost Per Memb
Instruction		\$22,132,155	56.1%	\$8,004
Pupil/Staff/Support		\$3,976,178	10.1%	\$1,438
Admin		\$2,773,262	7.0%	\$1,003
Oper/Other		\$5,955,441	15.1%	\$2,154
Transportation Costs		\$1,388,706	3.5%	\$502
Facility Costs		\$1,859,440	4.7%	\$672
Food & Comm Serv Costs		\$1,367,466	3.5%	\$495
<b>TOTALS</b>		<b>\$39,452,648</b>	<b>100.0%</b>	<b>\$14,269</b>

**Holmen**



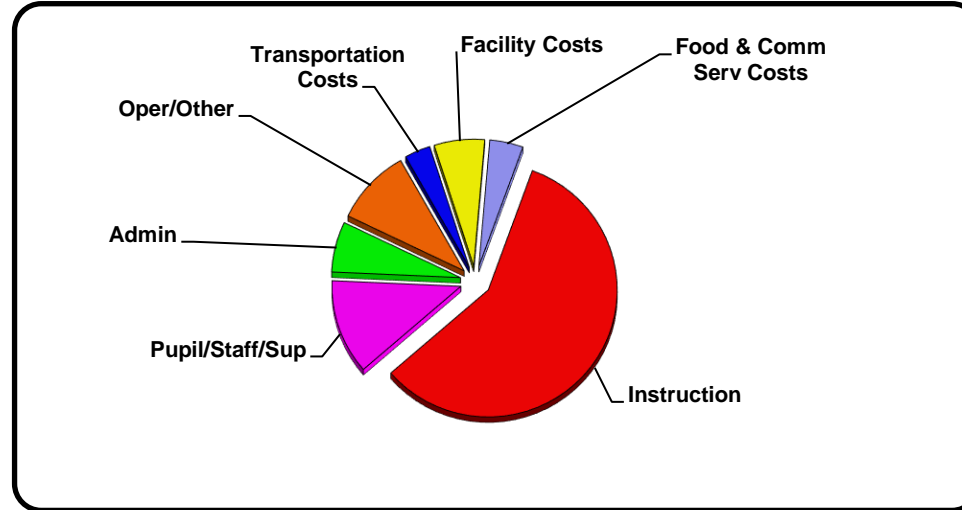
Membership	4,142	Total Cost	% of Total	Cost Per Memb
Instruction		\$32,786,088	55.7%	\$7,916
Pupil/Staff/Support		\$6,813,146	11.6%	\$1,645
Admin		\$3,556,434	6.0%	\$859
Oper/Other		\$6,096,665	10.4%	\$1,472
Transportation Costs		\$1,992,157	3.4%	\$481
Facility Costs		\$5,109,586	8.7%	\$1,234
Food & Comm Serv Costs		\$2,545,593	4.3%	\$615
<b>TOTALS</b>		<b>\$58,899,669</b>	<b>100.0%</b>	<b>\$14,220</b>

**West Salem**



Membership	1,742	Total Cost	% of Total	Cost Per Memb
Instruction		\$13,964,051	54.7%	\$8,016
Pupil/Staff/Support		\$2,566,998	10.0%	\$1,474
Admin		\$2,076,629	8.1%	\$1,192
Oper/Other		\$2,604,625	10.2%	\$1,495
Transportation Costs		\$757,045	3.0%	\$435
Facility Costs		\$2,566,638	10.0%	\$1,473
Food & Comm Serv Costs		\$1,007,220	3.9%	\$578
<b>TOTALS</b>		<b>\$25,543,205</b>	<b>100.0%</b>	<b>\$14,663</b>

**La Crosse**



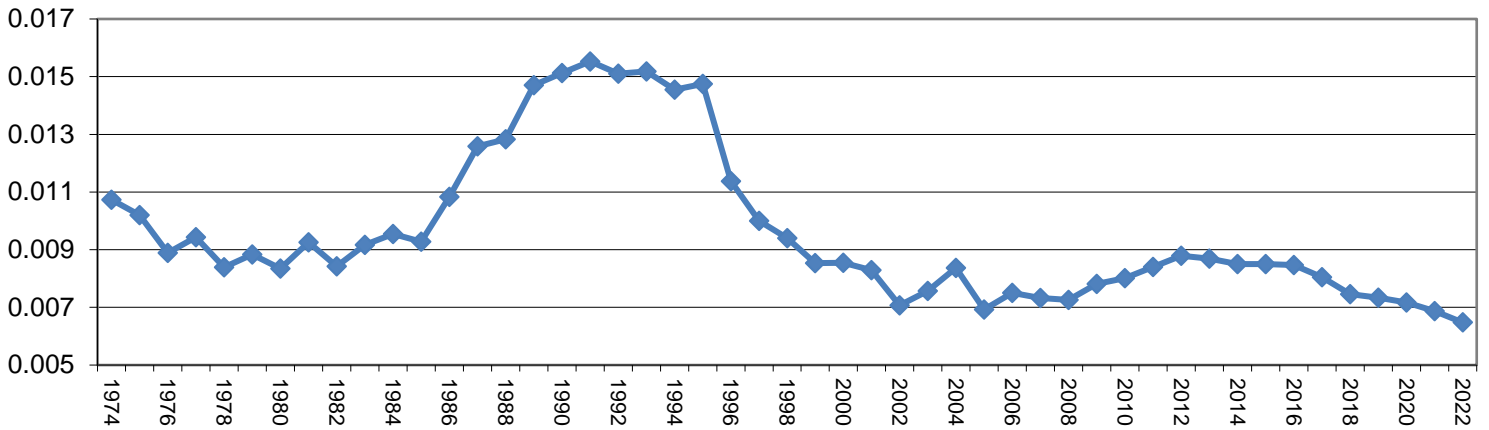
Membership	6,300	Total Cost	% of Total	Cost Per Memb
Instruction		\$62,095,587	58.1%	\$9,856
Pupil/Staff/Support		\$12,896,813	12.1%	\$2,047
Admin		\$6,868,010	6.4%	\$1,090
Oper/Other		\$10,323,362	9.7%	\$1,639
Transportation Costs		\$3,473,986	3.2%	\$551
Facility Costs		\$6,759,782	6.3%	\$1,073
Food & Comm Serv Costs		\$4,487,644	4.2%	\$712
<b>TOTALS</b>		<b>\$106,905,182</b>	<b>100.0%</b>	<b>\$16,969</b>

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

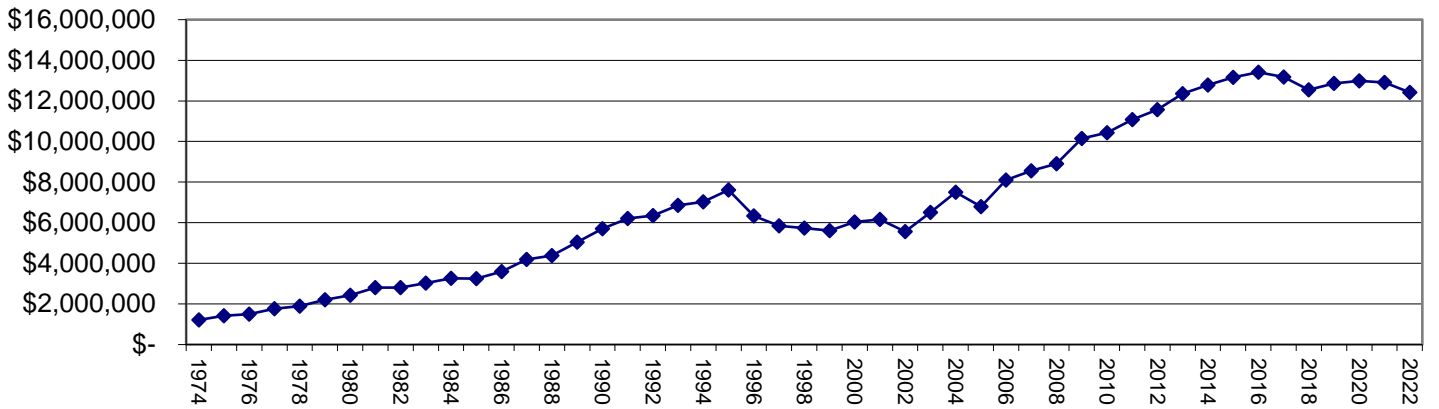
## Tomah Area School District Levy, Equalized Values, and Mill Rate History

	<b>TAX LEVY</b>	<b>\$ 12,893,733 VALUATION</b>	<b>MILL RATE</b>	<b>Percent Increase In Tax Levy</b>	<b>Percent Increase In Valuation</b>	<b>Percent Increase In Mill Rate</b>
1974 \$	1,211,035.21	\$ 112,804,000	0.0107357	10.21%	18.26%	-6.80%
1975 \$	1,418,884.84	\$ 139,069,000	0.0102027	17.16%	23.28%	-4.96%
1976 \$	1,503,543.94	\$ 169,122,600	0.0088903	5.97%	21.61%	-12.86%
1977 \$	1,770,500.00	\$ 187,574,000	0.0094389	17.76%	10.91%	6.17%
1978 \$	1,895,889.05	\$ 226,012,523	0.0083884	7.08%	20.49%	-11.13%
1979 \$	2,211,974.55	\$ 250,311,588	0.0088369	16.67%	10.75%	5.35%
1980 \$	2,432,881.65	\$ 291,472,801	0.0083469	9.99%	16.44%	-5.55%
1981 \$	2,806,651.62	\$ 303,190,745	0.0092570	15.36%	4.02%	10.90%
1982 \$	2,806,651.00	\$ 333,104,740	0.0084257	0.00%	9.87%	-8.98%
1983 \$	3,020,785.55	\$ 329,423,817	0.0091699	7.63%	-1.11%	8.83%
1984 \$	3,269,802.42	\$ 342,627,998	0.0095433	8.24%	4.01%	4.07%
1985 \$	3,239,230.98	\$ 349,168,759	0.0092770	-0.93%	1.91%	-2.79%
1986 \$	3,587,999.97	\$ 331,296,611	0.0108302	10.77%	-5.12%	16.74%
1987 \$	4,191,871.86	\$ 333,003,397	0.0125881	16.83%	0.52%	16.23%
1988 \$	4,379,931.00	\$ 341,425,984	0.0128283	4.49%	2.53%	1.91%
1989 \$	5,036,494.56	\$ 342,614,875	0.0147002	14.99%	0.35%	14.59%
1990 \$	5,710,361.94	\$ 377,494,755	0.0151270	13.38%	10.18%	2.90%
1991 \$	6,201,905.24	\$ 399,413,254	0.0155275	8.61%	5.81%	2.65%
1992 \$	6,347,764.35	\$ 420,332,083	0.0151018	2.35%	5.24%	-2.74%
1993 \$	6,847,990.80	\$ 450,933,907	0.0151862	7.88%	7.28%	0.56%
1994 \$	7,031,635.51	\$ 483,306,385	0.0145490	2.68%	7.18%	-4.20%
1995 \$	7,605,090.15	\$ 515,575,575	0.0147507	8.16%	6.68%	1.39%
1996 \$	6,328,301.91	\$ 556,257,685	0.0113766	-16.79%	7.89%	-22.87%
1997 \$	5,841,246.95	\$ 584,093,325	0.0100005	-7.70%	5.00%	-12.10%
1998 \$	5,739,205.40	\$ 610,875,333	0.0093951	-1.75%	4.59%	-6.05%
1999 \$	5,611,893.46	\$ 657,533,766	0.0085348	-2.22%	7.64%	-9.16%
2000 \$	6,031,523.23	\$ 705,680,755	0.0085471	7.48%	7.32%	0.14%
2001 \$	6,162,987.59	\$ 743,372,262	0.0082906	2.18%	5.34%	-3.00%
2002 \$	5,565,403.00	\$ 787,348,638	0.0070685	-9.70%	5.92%	-14.74%
2003 \$	6,508,204.60	\$ 859,381,998	0.0075731	16.94%	9.15%	7.14%
2004 \$	7,501,397.00	\$ 895,815,882	0.0083738	15.26%	4.24%	10.57%
2005 \$	6,786,122.00	\$ 980,563,794	0.0069206	-9.54%	9.46%	-17.35%
2006 \$	8,097,745.00	\$ 1,079,957,073	0.0074982	19.33%	10.14%	8.35%
2007 \$	8,556,517.00	\$ 1,167,521,160	0.0073288	5.67%	8.11%	-2.26%
2008 \$	8,902,433.13	\$ 1,226,105,362	0.0072607	4.04%	5.02%	-0.93%
2009 \$	10,146,863.00	\$ 1,298,911,270	0.0078118	13.98%	5.94%	7.59%
2010 \$	10,437,147.00	\$ 1,301,962,442	0.0080165	2.86%	0.23%	2.62%
2011 \$	11,082,235.00	\$ 1,319,306,142	0.0084000	6.18%	1.33%	4.78%
2012 \$	11,570,425.00	\$ 1,315,873,061	0.0087930	4.41%	-0.26%	4.68%
2013 \$	12,350,255.00	\$ 1,421,277,028	0.0086895	6.74%	8.01%	-1.18%
2014 \$	12,773,528.00	\$ 1,501,856,865	0.0085052	3.43%	5.67%	-2.12%
2015 \$	13,160,215.00	\$ 1,547,267,963	0.0085055	3.03%	3.02%	0.00%
2016 \$	13,410,849.00	\$ 1,584,467,848	0.0084639	1.90%	2.40%	-0.49%
2017 \$	13,167,477.00	\$ 1,637,194,601	0.0080427	-1.81%	3.33%	-4.98%
2018 \$	12,543,578.00	\$ 1,682,998,502	0.0074531	-4.74%	2.80%	-7.33%
2019 \$	12,855,733.00	\$ 1,751,074,164	0.0073416	2.49%	4.04%	-1.50%
2020 \$	12,983,396.00	\$ 1,810,752,763	0.0071702	3.51%	7.59%	-3.80%
2021 \$	12,910,123.00	\$ 1,878,409,083	0.0068729	0.42%	7.27%	-6.38%
2022 \$	12,410,585.00	\$ 1,915,977,265	0.0064774	-3.87%	2.00%	-5.75%
		5 Year Average		-0.44%	4.74%	-4.95%
		10 Year Average		1.11%	4.61%	-3.35%
		15 Year Average		2.84%	3.89%	-0.99%

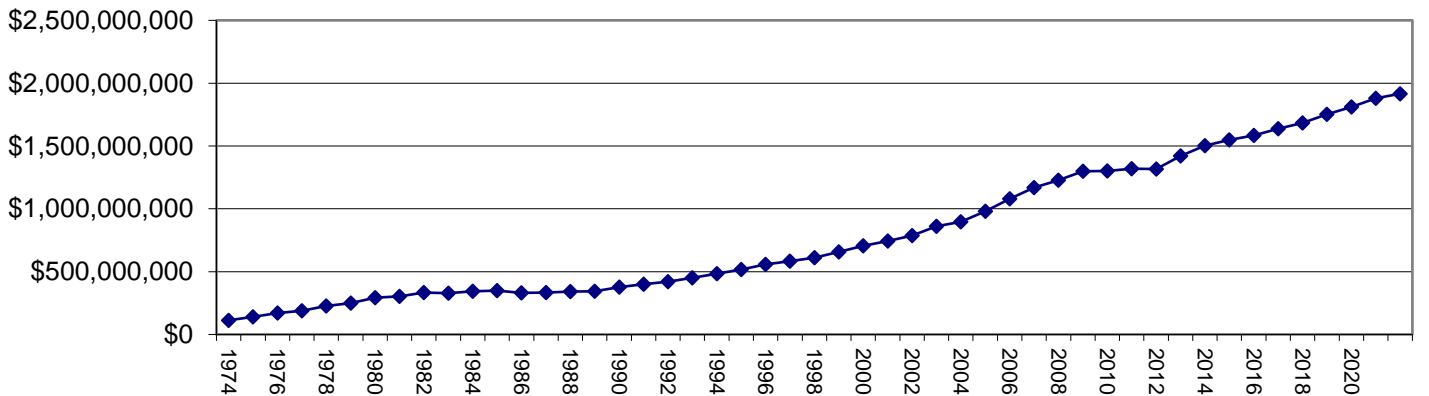
### MILL RATE HISTORY



### TAX LEVY HISTORY



### EQUALIZED VALUATION HISTORY



## FY 2021-2022 Equalized Levy Rates (Mill Rates)

Type	Rank	District	21-22 Tax Levy	21-22 Equalized Value	21-22 Mill Rate
K-12	1	Drummond	3,857,467	1,418,823,902	2.72
K-12	2	Gibraltar Area	13,706,924	4,008,376,886	3.42
K-12	3	Northwood	3,744,266	950,297,280	3.94
K-12	4	Washington	1,365,448	326,281,200	4.18
K-12	5	Webster	7,346,951	1,542,452,489	4.76
K-12	6	Mercer	2,473,028	497,509,700	4.97
K-12	7	Green Lake	4,736,474	948,796,912	4.99
K-12	40	Tomah Area	12,910,123	1,878,409,083	6.87
K-12	51	Cashton	1,911,615	265,559,895	7.2
K-12	80	Royall	2,018,533	266,090,598	7.59
K-12	81	Adams-Friendship Area	12,044,940	1,584,271,397	7.6
K-12	96	Necedah Area	5,098,207	655,952,891	7.77
K-12	109	Onalaska	18,768,131	2,375,249,046	7.9
K-12	113	Black River Falls	8,042,711	1,013,385,719	7.94
K-12	134	Viroqua Area	5,495,519	682,215,782	8.06
K-12	140	Norwalk-Ontario-Wilton	1,884,332	232,764,192	8.1
K-12	144	De Soto Area	3,678,161	452,474,726	8.13
K-12	146	Kickapoo Area	1,896,375	232,723,618	8.15
K-12	150	New Lisbon	3,914,035	477,390,370	8.2
K-12	161	Sparta Area	11,747,030	1,416,627,824	8.29
K-12	168	Holmen	18,614,286	2,230,154,930	8.35
K-12	170	Mauston	7,122,764	850,413,589	8.38
K-12	187	Blair-Taylor	3,877,075	447,160,244	8.67
K-12	188	K-12 Districts (368)	5,069,540,135	584,489,038,288	8.67
K-12	207	Hillsboro	2,254,489	253,475,524	8.89
K-12	237	West Salem	9,950,735	1,087,009,446	9.15
K-12	257	Gale-Ettrick-Trempealeau	8,474,777	898,030,846	9.44
K-12	278	Bangor	3,483,754	356,544,007	9.77
K-12	285	Alma Center	2,523,506	253,316,199	9.96
K-12	288	La Crosse	52,559,748	5,264,716,657	9.98
K-12	294	Lafarge	1,257,593	124,380,752	10.11
K-12	300	Nekoosa	12,328,850	1,208,274,063	10.2
K-12	331	Westby Area	6,632,895	611,297,187	10.85
K-12	355	Melrose-Mindoro	4,812,641	409,517,160	11.75

**ESSER FUNDING**

<b>GRANT</b>	<b>Project Number</b>	<b>Ending Date</b>	<b>Allocation</b>	<b>Spent as of 6/30/22</b>	<b>Unallocated as of 6/30/22</b>	<b>2022/2023 Budget</b>	<b>Balance</b>	<b>Notes</b>
ESSER I CARES	160	9/30/2022	\$547,040.00	\$547,038.90	\$1.10		\$1.10	Private School Balance
GEERS	162	9/30/2022	\$454,493.00	\$454,367.21	\$125.79		\$125.79	Private School Balance
ESSER II	163	9/30/2023	\$2,181,051.00	\$1,637,560.65	\$543,490.35	\$384,166.57	\$543,490.35	
ESSER III	165	9/30/2024	\$4,898,041.00	\$1,543,945.97	\$3,354,095.03	\$1,132,390.02	\$3,354,095.03	
<b>TOTAL</b>			<b>\$8,080,625.00</b>	<b>\$4,182,912.73</b>	<b>\$3,897,712.27</b>	<b>\$1,516,556.59</b>	<b>\$3,897,712.27</b>	

\*\*\*\*\*

**Fund 73 Reporting**

Annual Required Reporting as of June 30, 2022

Current Amount Invested in Trust:	\$847,138.12
Investment return earned since last Annual Meeting:	\$11,885.72
Total disbursements made since last Annual Meeting:	
	Revenues \$634,970.76
	Expenses \$543,085.04
	Difference \$91,885.72

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

## 2022-23 Budget Calendar

Start Date	Item to be completed	
1/11/2023	Preliminary Budget Process Review with Administrators and Supervisors	Michelle
1/13/2023	YTD Budget/Expense Review	Michelle/Amy/Meredith
1/16/2023	Regular Board Meeting	Michelle
2/9/2023	YTD Budget/Expense Review	Michelle/Amy/Meredith
2/14/2023	Complete Building and GMAPEL Budgets	Michelle
2/20/2023	Regular Board Mtg	Michelle
3/1/2023	Completed Building and GMAPL Budget to Building Administrators	Michelle
3/6/2023	Building budgets open to staff	Amy
3/9/2023	YTD Budget/Expense Review	Michelle/Amy/Meredith
3/20/2023	Regular Board Mtg	Michelle
3/24/2023	Building-level budget meetings completed	Michelle
3/24/2023	Staff budgets completed and to principals	Staff
4/6/2023	YTD Budget/Expense Review	Michelle/Amy/Meredith
4/14/2023	Budget adjustment update to the Budget	Michelle/Amy/Meredith
4/14/2023	Building and Supervisor Budgets completed	Principals/Supervisors
4/17/2023	Regular Board Mtg	Michelle
4/24/2023	Board Re-organization Meeting	Michelle
4/28/2023	Budgets reviewed and completed	Michelle
5/4/2023	YTD Budget/Expense Review	Michelle/Amy/Meredith
5/12/2023	Budget in Sundance	Amy/Meredith
5/15/2023	Regular Board Mtg	Michelle
6/8/2023	YTD Budget/Expense Review	Amy/Meredith
6/19/2023	Regular Board Mtg	Michelle
7/1/2023	July 1st State Aid Estimate	
7/7/2023	Audit	Amy/Meredith
7/19/2023	Regular Board Mtg	Michelle
8/16/2023	Regular Board Mtg	Michelle
8/?/2022	Annual Meeting-date to be set	Michelle
9/17/2023	September 3rd Friday Count	
10/1/2023	Equalized Values Posted	

## **2022-2023 Budget Assumptions**

### **Salary and Fringe Assumptions**

- 3.85% Total Compensation Increase For All Staff
  - Step Movement Included For All Staff
- 5% Health Insurance Premium Increase
- No Dental Insurance Increase
- Estimated Slight Wisconsin Retirement System (WRS) Increase
- Retiree Insurance Savings
- COVID 19 Impact

### **Revenue Assumptions**

- Revenue Limit Per Student Increase of \$0.00 For The Second Year
- Revenue Limit Low Spending Increase \$0.00
- ESSER Funds
- No Increase on 3 Year Revenue Limit FTE Average
- Additional Revenues to Balance Budget From Fund 46

### **Expenses**

- Inflationary Costs
- Additional Staff
- Portion of Capital Improvement Costs Moved to Fund 46
- COVID 19 Expenses

Year	Reduction/ Addition Amounts	Major Teaching/Program Reduction/Additions
2008-09	\$ 219,098	Addition of 3 Special Education Teachers and 1 Kindergarten Teacher
2009-10	\$ 99,787	Elimination of 1 Guidance Position, 1 Special Education Teacher, and .5 Bookkeeper and Addition of 4K (\$312,000)
2010-11	\$ (58,094)	Elimination of 3.75 Reg Ed Teachers and 1 Special Education and Addition of 4 Regular Education Teachers
2011-12	\$ (657,225)	Elimination of 9 Regular Education Teachers and Addition of 3 Special Education Teachers
2012-13	\$ (40,670)	Elimination of 2 Regular Education Teachers and 2 Special Education Teachers and the Addition of 1 Regular Education Teacher and 2 Special Education Teachers
2013-14	\$ 86,720	Elimination of 1 Regular Education Teacher and 1 Special Education Teacher and the addition of \$153,000 for Speech Program Software and additional Support Staff
2014-15	\$ (274,663)	Reductions = TAG Coordinator, Special Ed. Staff Member, Family and Consumer Ed. Teacher, PE Teacher, Alt. Ed. Teacher, District Office Aide, Alt. Ed. Aide. Additions = Special Ed. Teacher and 4 Education Aides.
2015-16	\$ (61,042)	Reduction = Social Worker, TMS Computer Teacher, PE Position, 2nd Grade Teacher, TMS Office Position. Additions = 2 Montessori Teachers, 2 Montessori Assistants and PBIS Assistant.
2016-17	\$ 421,195	Reduction = 4K Teacher at Oakdale. Additions = 5th Grade Teacher LaGrange, ID Teacher LaGrange, TAMS Secretary, 2 Cert Aides LaGrange, 4K Aide Lemonweir, Regular Ed Aide TMS, Reg Ed Aide Miller, EBD Aide TMS
2017-18	\$ 258,545	Reduction = 5 Reading Teachers, 1 German Teacher Additions = 2 Special Ed Teachers, 1 Early Childhood Teacher, 1 Guidance Counselor, 2 Instructional Coaches, 5 Certified Aides, 1 Science Teacher, 1 Montessori Teacher
2018-19	\$ 665,824	Reduction = 0 Additions = 1 Social Worker. 1 Band Teacher, 1 2nd Grade Teacher, 2 Special Ed Teachers, 1 4K Teacher, 1 School Psych, 1 Grounds Keeper, 5 Regular/Certified Aides
2019-20	\$ 587,500	Reductions = 1 3rd Grade Teacher Additions = 1 Speech Pathologist, 5 Special Ed Teachers, 2 Guidance Counselors, 1 4K Teacher, 2 Alt Ed Teachers, 1 Principal
2020-21	\$ 260,250	Reductions = 0 Additions = 1 Montessori Teacher, 1 Speech and Language Teacher, 4.5 Certified Aides
2021-22	\$ 585,000	Reductions = 0 Additions = 5 Virtual Teachers, 1 ELL Teacher, 1 Math Teacher, 1 Special Ed Teacher
2022-23	\$ 204,018	Reductions = 5 Virtual Teachers Additions = 1 School Psych, 1 Physical Therapist, 1 Dean of Students, 1 Interventionist, 1 5th Grade Teacher, 4 Certified Aides, 1 Regular Ed Aide

2022-23 Additions/Reductions					
Fund	FTE		Position	Building	Estimated Salary Costs
27	1	Addition	School Psychologist (ESSER Funded)	District	\$ 103,048.00
27	1	Addition	Physical Therapist	District	\$ 20,665.00
10	1	Addition	Dean of Students (ESSER Funded)	Middle School	\$ 106,960.00
10	1	Addition	ELA Interventionist (ESSER Funded)	District	\$ 59,821.00
10	1	Addition	5th Grade Teacher (ESSER Funded)	Miller	\$ 60,133.00
10	5	Reduction	Virtual Teachers (ESSER Funded)	District	\$ (278,658.67)
10	1	Addition	Noncertified Aide	TAMS	\$ 25,939.62
27	1	Addition	Certified Aide	TMS	\$ 26,526.31
27	1	Addition	Certified Aide	TMS	\$ 26,526.31
27	1	Addition	Certified Aide	Lemonweir	\$ 26,530.63
27	1	Addition	Certified Aide	TMS	\$ 26,526.31
Fund 10 Total	9				\$ 125,025.27
Fund 27 Total	6				\$ 26,526.31
Total	15				\$ 204,017.51



**Tomah Area School District**

**DATA AS OF 6/30/2022, 4:15 PM**

**Line 1 Amount May Not Exceed (Line 11 - (Line 7B+Line 10)) of Final 21-22 Revenue Limit**

2021-22 General Aid Certification (21-22 Line 12A, src 621)	+	20,367,983
2021-22 Hi Pov Aid (21-22 Line 12B, Src 628)	+	0
2021-22 Computer Aid Received (21-22 Line 12C, Src 691)	+	29,882
2021-22 Aid for Exempt Personal Property (21-22 Line 12D, Src 691)	+	136,268
2021-22 Fnd 10 Levy Cert (21-22 Line 14A, Levy 10 Src 211)	+	12,910,123
2021-22 Fnd 38 Levy Cert (21-22 Line 14B, Levy 38 Src 211)	+	0
2021-22 Fnd 41 Levy Cert (21-22 Line 14C, Levy 41 Src 211)	+	0
2021-22 Aid Penalty for Over Levy (21-22 FINAL Rev Lim, June 2022)	-	10,019
2021-22 Total Levy for All Levied Non-Recurring Exemptions*	-	2,305,173
<b>NET 2022-23 Base Revenue Built from 2021-22 Data (Line 1)</b>	=	<b>31,129,064</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:((19+.4ss)+(20+.4ss)+(21+.4ss)) / 3 =

	2019	2020	2021
Summer FTE:	145	60	102
% (40,40,40)	58	24	41
Sept FTE:	3,099	3,053	3,045
New ICS - Independent	0.00	0.00	0.00
Charter Schools FTE			
Total FTE	3,157	3,077	3,086

**3,107**

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

	2020	2021	2022
Summer FTE:	60.00	102.00	102
% (40,40,40)	24	41	41
Sept FTE:	3,053.00	3,045.00	3,045
New ICS - Independent	0.00	0.00	0
Charter Schools FTE			
Total FTE	3,077.00	3,086	3,086

**3,083**

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 2022:

**3,083**

**Line 10B: Declining Enrollment Exemption =**

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

X 1.00 =  
**X (Line 5, Maximum 2022-2023 Revenue per Memb) =**  
**Non-Recurring Exemption Amount:**

**240,456**

**24**

**24**

**10,019.01**

**240,456**

**Fall 2022 Property Values**

2022 TIF-Out Tax Apportionment Equalized Valuation	1,915,977,265
--	---------------

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.

**2022-2023 Revenue Limit Worksheet**

1. 2022-23 Base Revenue (Funds 10, 38, 41)	(from left)	31,129,064
2. Base Sept Membership Avg (2019+.4ss, 2020+.4ss, 2021+.4ss)/3	(from left)	3,107
3. 2022-23 Base Revenue Per Member (Ln 1 / Ln2)	(with cents)	10,019.01
4. 2022-23 Per Member Change (A+B)		0.00
2022-23 Low Revenue Ceiling per s.121.905(1):		
A. Allowed Per-Member Change for 22-23		10,000.00
B. Low Rev Incr ((Low Rev Ceiling-(3+4A))-4C) NOT<0		0.00
C. Value of the CCDEB (22-23 DPI Computed-CCDEB Dists only)		0.00
5. 2022-23 Maximum Revenue / Member (Ln 3 + Ln 4)		10,019.01
6. Current Membership Avg (2020+.4ss, 2021+.4ss, 2022+.4ss)/3	(from left)	3,083
7. 2022-23 Rev Limit, No Exemptions (Ln7A + Ln 7B)	(rounded)	31,129,064
A. Max Rev/Memb x Cur Memb Avg (Ln 5 x Ln 6)		30,888,608
B. Hold Harmless Non-Recurring Exemption		240,456
8. Total 2022-23 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 (2020-21 to 2021-22)		0
E. Recurring Referenda to Exceed (If 2022-23 is first year)		0
9. 2022-23 Limit with Recurring Exemptions (Ln 7 + Ln 8)		31,129,064
10. Total 2022-23 Non-Recurring Exemptions (A+B+C+D+E+F+G+H+I)		2,003,788
A. Non-Recurring Referenda to Exceed 2022-23 Limit		1,500,000
B. Declining Enrollment Exemption for 2022-23 (from left)		240,456
C. Energy Efficiency Net Exemption for 2022-23 (see pg 4 for details)		0
D. Adjustment for Refunded or Rescinded Taxes, 2022-23		412
E. Prior Year Open Enrollment (uncounted pupil[s])		22,920
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		240,000
11. 2022-23 Revenue Limit With All Exemptions (Ln 9 + Ln 10)		33,132,852
12. Total Aid to be Used in Computation (12A + 12B + 12C + 12D)		20,722,267
A. 2022-23 <b>JULY 1 ESTIMATE OF GENERAL AID</b>		20,556,117
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)		136,268
DISTRICTS MUST USE THE OCT 15 AID CERT WHEN SETTING THE DISTRICT LEVY.		
<b>13. Allowable Limited Revenue:</b> (Line 11 - Line 12)		<b>12,410,585</b>
(10, 38, 41 Levies)		
<b>14. Total Limited Revenue To Be Used (A+B+C)</b>	<b>Not &gt;line 13</b>	<b>12,410,585</b>
<b>Entries Required Below:</b> Enter amnts needed by purpose and fund:		
A. Gen Operations: Fnd 10 Src 211	12,410,585	(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, 2022 REPORTED All Fund Tax Levy (14A + 14B + 14C + 15)</b>		<b>12,410,585</b>
Line 16 is the total levy to be apportioned in the PI-401.	Levy Rate =	0.00647742

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

# Revenue Limit Explanation and Example

## Revenue Limits

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

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

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

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

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

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

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

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

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

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

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

**WISCONSIN DEPARTMENT OF PUBLIC INSTRUCTION**

**JULY 1 ESTIMATE OF 2022-23 GENERAL AID**

USING 2021-22 BUDGET REPORT DATA, 2021-22 AUDITED MEMBERSHIP

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

**Tomah Area 5747**

GUARANTEES FOR JULY 1 AID	K-12	UHS	K-8
PRIMARY (G1)	1,930,000	5,790,000	2,895,000
SECONDARY (G6)	1,680,549	5,041,647	2,520,823
TERTIARY (G11)	755,033	2,265,099	1,132,549

**2022-2023 JULY 1 ESTIMATE GENERAL AID**

<b>PART A: 2021-22 AUDITED MEMBERSHIP</b>		FTE	
A1 3RD FRI SEPT 2021 MEMBERSHIP* (include Challenge Academy)		3,025.00	
A2 2ND FRI JAN 2022 MEMBERSHIP* (include Challenge Academy)		3,058.00	
A3 TOTAL (A1 + A2)		6,103.00	
A4 AVERAGE (A3/2) (ROUNDED)		3,052.00	
A5 SUMMER 2021 FTE EQUIVALENT* (ROUNDED)		102.00	
A6A FOSTER GROUP + PARTTIME RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)		0.46	
A6B PARTTIME NON-RESIDENT FTE EQUIVALENT (AVE SEPT+JAN)		0.00	
A6C STATEWIDE CHOICE & RACINE PUPILS STARTING IN FALL 15 & AFTER		28.00	
A6D STATEWIDE SPECIAL NEEDS SCHOLARSHIP PROGRAM PUPILS		0.00	
A6E INDEPENDENT CHARTER SCHOOLS (ICS) NEW AUTHORIZERS STUDENTS		0.00	
A7 AID MEMBERSHIP (A4+A5+A6A+A6B+A6C+A6D+A6E) (ROUNDED)		3,182.00	
* Ch 220 Resident Inter FTE counts only 75%.			
<b>PART B: 2021-22 GENERAL FUND DEDUCTIBLE RECEIPTS (BUDGET REPORT)</b>			
B1 TOTAL REVENUE & TRNSF IN	10R 000000 000	+	40,465,076.64
B2 PROP TAX + EXEMPT AIDS FROM DOR	10R 210 + 691	-	13,114,273.00
B3 GENERAL STATE AID	10R 000000 620	-	20,367,983.00
B4 IMPACT AID DIST: NON-DED IMPACT AID	(DPI AMOUNT)	-	14,175.00
B5 REORG SETTLEMENT	10R 000000 850	-	0.00
B6 LONG TERM OP BORR, NOTE	10R 000000 873	-	0.00
B7 LONG TERM OP BORR, STF	10R 000000 874	-	0.00
B8 PROPERTY TAX/EQUAL AID REFUND	10R 000000 972	-	0.00
B9 DEDUCTIBLE RECEIPTS	(TO LINE C6)	=	6,968,645.64
<b>PART C: 2021-22 NET COST OF GENERAL FUND (BUDGET REPORT)</b>			
C1 TOTAL GF EXPENDITURES	10E 000000 000	+	40,473,726.64
C2 DEBT SRVC TRANSFER	10E 411000 838+839	-	0.00
C3 REORG SETTLEMENT	10E 491000 950	-	0.00
C4 REFUND PRIOR YEAR REV	10E 492000 972	-	7,500.00
C5 GROSS COST GEN FUND	(C1 - C2 - C3 - C4)	+	40,466,226.64
C6 DEDUCTIBLE RECEIPTS	(FROM LINE B9)	-	6,968,645.64
C7 OPERATIONAL DEBT, INTEREST	38E+39E 283000 680	+	0.00
C8 NET COST GENERAL FUND	(NOT LESS THAN 0)	=	33,497,581.00
<b>PART D: 2021-22 NET COST OF DEBT SERVICE FUNDS (BUDGET REPORT)</b>			
D1 TOTAL REVENUE & TRNSF IN	38R + 39R 000	+	0.00
D2 TRNSF FROM GEN FUND	10E 411000 838 + 839	-	0.00
D3 PROPERTY TAXES	38R + 39R 210	-	0.00
D4 PAYMENT IN LIEU OF TAX	38R + 39R 220	-	0.00
D5 NON-REV RECEIPTS	38R + 39R 800	-	0.00
D6 DEDUCTIBLE RECEIPTS	(D1-D2-D3-D4-D5)	-	0.00
D7 TOTAL EXPENDITURES	38E + 39E 000	+	0.00
D8 AIDABLE FUND 41 EXP	(DPI AMOUNT)	+	0.00
D9 REFINANCING	38E + 39E 282000	-	0.00
D10 OPERATIONAL DEBT PAYMENT	38E + 39E 283000	-	0.00
D11 NET COST DEBT SERVICE FUNDS	(CAN BE NEGATIVE)	=	0.00
<b>PART E: 2021-22 SHARED COST (BUDGET REPORT)</b>			
E1 NET COSTS: GEN + DEBT SERV FUNDS	(C8 + D11)	+	33,497,581.00
E2 TRANSP OF INDIGENT PUPILS, REG 3K PGMS, AND/OR OTHER		-	0.00
E3 IMPACT AID DIST: IMPACT AID NON-DEDUCTIBLE REMOVED		-	0.00
E4 TOTAL SHARED COST FOR EQUALIZATION AID		=	33,497,581.00

<b>PART E: 2021-22 SHARED COST - CONTINUED</b>		E4 =	
E6 PRIMARY COST CEILING PER MEMBER			33,497,581.00
E7 PRIMARY CEILING (A7 * E6)			1,000
E8 PRIMARY SHARED COST (LESSER OF E5 OR E7)			3,182,000.00
E9 SECONDARY COST CEILING PER MEMBER			11,005
E10 SECONDARY CEILING (A7 * E9)			35,017,910.00
E11 SECONDARY SHARED COST			30,315,581.00
((LESSER OF E5 OR E10) - E8)			
E12 TERTIARY SHARED COST			0.00
(GREATER OF (E5 - E8 - E11) OR 0)			
SHARED COST PER MEMBER =		\$10,527	
<b>PART F: EQUALIZED PROPERTY VALUE</b>			
F1 2021 TIFOUT VALUE (CERT MAY 22) + EXEMPT COMPUTER VALUE (CERT MAY 17)			1,884,141,240
VALUE PER MEMBER =		592,125	
<b>PART G: 2022-23 EQUAL AID BY TIER - JULY 1 ESTIMATE</b>			
G1 PRIMARY GUARANTEED VALUE PER MEMBER			1,930,000
G2 PRIMARY GUARANTEED VALUATION (A7 * G1)			6,141,260,000
G3 PRIMARY REQUIRED RATE (E8 / G2)			0.00051813
G4 PRIMARY NET GUARANTEED VALUE (G2 - F1)			4,257,118,760
G5 PRIMARY EQUALIZATION AID (G3 * G4) (NOT LESS THAN 0)			2,205,740.94
G6 SECONDARY GUARANTEED VALUE PER MEMB			1,680,549
G7 SECONDARY GUARANTEED VALUATION (A7 * G6)			5,347,506,918
G8 SECONDARY REQUIRED RATE (E11 / G7)			0.00566911
G9 SECONDARY NET GUARANTEED VALUE (G7 - F1)			3,463,365,678
G10 SECONDARY EQUALIZATION AID (G8 * G9)			19,634,201.00
G11 TERTIARY GUARANTEED VALUE PER MEMB			755,033
G12 TERTIARY GUARANTEED VALUATION (A7 * G11)			2,402,515,006
G13 TERTIARY REQUIRED RATE (E12 / G12)			0.00000000
G14 TERTIARY NET GUARANTEED VALUE (G12 - F1)			518,373,766
G15 TERTIARY EQUALIZATION AID (G13 * G14)			0.00
<b>PART H: 2022-23 EQUALIZATION AID - JULY 1 ESTIMATE</b>			
H1 2022-23 EQUALIZATION AID - JULY 1 EST (G5+G10+G15) NOT< 0			21,839,941.94
H2 PARENTAL CHOICE DEDUCT, EQUALIZATION AID (MPS only)			0.00
H2A PAYMENT TO MILWAUKEE SCHOOL DISTRICT FROM CITY OF MILWAUKEE			0.00
H3 MILWAUKEE CHARTER PGM DEDUCT, EQUALIZATION AID (Revised to 0 by JFC, 6/2021)			0.00
H4A 2021-22 OCT-TO-FINAL ADJUSTMENT, EQUALIZATION AID			27,406.00
H4B 2021-22 OCT-TO-FINAL ADJ, CHOICE/CHARTER DEDUCTION (previously Line I4)			0.00
H5 PRIOR YEAR (2021-22) DATA ERROR ADJ/OR FEE PENALTY			0.00
H6 2022-23 EQUALIZATION AID - JULY 1 EST (ROUND) (H1+H2+H2A+H3+H4A+H4B+H5)			21,867,348
<b>*** PART I: 2022-23 SPECIAL ADJUSTMENT, INTER, AND INTRA AID SUMMARY - JULY 1 EST ***</b>			
I1 2022-23 SPECIAL ADJUSTMENT AID and/or CHAPTER 220 - JULY 1 EST			0.00
I2A PARENTAL CHOICE DEDUCT, SPEC ADJ AID and/or CHAPTER 220 AID (MPS only)			0.00
I2B MILW CHARTER DEDUCT, SPEC ADJ AID and/or CHAP. 220 AID (Removed by JFC, 6/2021)			0.00
I2C 2021-22 OCT-TO-FINAL ADJUSTMENT, SPEC ADJ AID and/or CHAPTER 220 AID			0.00
I3 2022-23 SPEC ADJ AID and/or CHAP 220 - JULY 1 EST (ROUND) (I1+I2A+I2B+I2C)			0.00
<b>*I5 2022-23 JULY 1 ESTIMATE OF GENERAL AID (H6+I3)</b>			<b>21,867,348</b>

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

September 3rd Friday  
Count  
?

---

October 1st Equalized  
Values  
?

---

October General Aid  
Certification  
?



**CITIZEN’S GUIDE  
TO UNDERSTANDING  
THE 2022-2023  
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.

**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 2022-23*</b>			
	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</b>
<b>GENERAL FUND (FUND 10)</b>			
Beginning Fund Balance (Account 930 000)	5,021,384.44	6,021,384.44	8,013,823.72
Ending Fund Balance, Nonspendable (Acct. 935 000)	0.00	0.00	0.00
Ending Fund Balance, Restricted (Acct. 936 000)	0.00	82,017.13	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)	6,021,384.44	7,931,806.59	0.00
<b>TOTAL ENDING FUND BALANCE (ACCT. 930 000)</b>	<b>6,021,384.44</b>	<b>8,013,823.72</b>	<b>8,013,823.72</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>			
100 Transfers-in	0.00	0.00	0.00
<b>Local Sources</b>			
210 Taxes	13,020,095.38	12,949,113.38	12,448,585.00
240 Payments for Services	15,275.85	28,850.37	\$13,500.00
260 Non-Capital Sales	31,772.94	24,785.89	\$19,600.00
270 School Activity Income	9,108.24	55,408.95	\$62,600.00
280 Interest on Investments	7,148.89	8,638.96	\$7,510.00
290 Other Revenue, Local Sources	91,103.37	71,549.10	\$16,800.00
<b>Subtotal Local Sources</b>	<b>13,174,504.67</b>	<b>13,138,346.65</b>	<b>12,568,595.00</b>
<b>Other School Districts Within Wisconsin</b>			
310 Transit of Aids	2,695.00	\$381.58	\$0.00
340 Payments for Services	815,620.66	\$813,262.95	\$803,024.00
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>818,315.66</b>	<b>813,644.53</b>	<b>803,024.00</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	17,564.00	36,036.40	52,800.00
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>17,564.00</b>	<b>36,036.40</b>	<b>52,800.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	312,176.00	305,212.25	260,000.00
620 State Aid -- General	19,854,267.00	20,367,983.00	20,556,117.00
630 DPI Special Project Grants	62,972.19	29,659.65	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	12,595.96	10,529.27	7,500.00
690 Other Revenue	2,777,130.25	2,905,659.66	2,703,736.00
<b>Subtotal State Sources</b>	<b>23,019,141.40</b>	<b>23,619,043.83</b>	<b>23,527,353.00</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	33,578.85	33,127.00	31,846.00
720 Impact Aid	171,459.00	170,807.00	125,000.00
730 DPI Special Project Grants	1,400,406.26	2,981,685.95	1,706,790.61
750 IASA Grants	659,713.08	690,505.89	758,760.21

<b>BUDGET ADOPTION 2022-23*</b>			
	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</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	74,404.05	620,745.23	0.00
790 Other Federal Revenue - Direct	34,767.39	34,497.72	68,787.00
<b>Subtotal Federal Sources</b>	<b>2,374,328.63</b>	<b>4,531,368.79</b>	<b>2,691,183.82</b>
<b>Other Financing Sources</b>			
850 Reorganization Settlement	0.00	0.00	0.00
860 Compensation, Fixed Assets	50,500.00	40,200.00	6,000.00
870 Long-Term Obligations	0.00	0.00	0.00
<b>Subtotal Other Financing Sources</b>	<b>50,500.00</b>	<b>40,200.00</b>	<b>6,000.00</b>
<b>Other Revenues</b>			
960 Adjustments	48,784.97	45,476.54	36,000.00
970 Refund of Disbursement	187,987.97	503,782.10	86,276.00
980 Medical Service Reimbursement	0.00	0.00	0.00
990 Miscellaneous	200.00	45,000.00	6,000.00
<b>Subtotal Other Revenues</b>	<b>236,972.94</b>	<b>594,258.64</b>	<b>128,276.00</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>39,691,327.30</b>	<b>42,772,898.84</b>	<b>39,777,231.82</b>
<b>EXPENDITURES &amp; OTHER FINANCING USES</b>			
<b>Instruction</b>			
110 000 Undifferentiated Curriculum	8,137,242.17	8,234,824.76	8,655,331.73
120 000 Regular Curriculum	7,343,577.75	7,478,947.83	7,659,754.72
130 000 Vocational Curriculum	969,670.12	1,001,583.49	1,024,205.88
140 000 Physical Curriculum	834,406.86	821,648.14	824,368.24
160 000 Co-Curricular Activities	511,702.73	555,384.90	567,710.53
170 000 Other Special Needs	21,505.18	88,776.45	91,524.53
<b>Subtotal Instruction</b>	<b>17,818,104.81</b>	<b>18,181,165.57</b>	<b>18,822,895.63</b>
<b>Support Sources</b>			
210 000 Pupil Services	923,496.84	1,022,340.55	1,196,382.48
220 000 Instructional Staff Services	1,885,494.06	3,021,019.42	2,041,507.60
230 000 General Administration	448,026.52	479,069.88	530,883.37
240 000 School Building Administration	1,756,598.18	1,826,265.38	1,847,535.59
250 000 Business Administration	7,685,483.79	8,048,132.94	6,799,449.29
260 000 Central Services	100,713.75	148,294.43	142,941.93
270 000 Insurance & Judgments	388,437.18	406,243.88	394,766.00
280 000 Debt Services	9,045.28	4,956.23	15,000.00
290 000 Other Support Services	1,019,400.14	1,088,916.53	1,360,874.10
<b>Subtotal Support Sources</b>	<b>14,216,695.74</b>	<b>16,045,239.24</b>	<b>14,329,340.36</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	5,186,024.03	4,877,424.74	4,958,117.68
430 000 Instructional Service Payments	1,378,152.26	1,638,142.53	1,649,378.15
450 000 Post-Secondary Scholarship Expenditures	0.00	0.00	0.00
490 000 Other Non-Program Transactions	92,350.46	38,487.48	17,500.00
<b>Subtotal Non-Program Transactions</b>	<b>6,656,526.75</b>	<b>6,554,054.75</b>	<b>6,624,995.83</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>38,691,327.30</b>	<b>40,780,459.56</b>	<b>39,777,231.82</b>

<b>SPECIAL PROJECT FUNDS (FUNDS 21, 23, 29)</b>			
900 000 Beginning Fund Balance	349,629.18	750,213.06	742,109.04
<b>900 000 Ending Fund Balance</b>	<b>750,213.06</b>	<b>742,109.04</b>	<b>740,609.04</b>
<b>REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>747,459.62</b>	<b>472,868.75</b>	<b>33,854.41</b>
100 000 Instruction	199,653.32	359,949.34	1,500.00
200 000 Support Services	103,465.23	62,298.27	33,854.41
400 000 Non-Program Transactions	43,757.19	58,725.16	0.00

BUDGET ADOPTION 2022-23*			
	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
<b>TOTAL EXPENDTURES &amp; OTHER FINANCING USES</b>	346,875.74	480,972.77	35,354.41

<b>SPECIAL EDUCATION FUND (FUND 27)</b>	Audited 2020-21	Unaudited 2021-22	Budget 2022-23
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	3,618,564.06	3,877,424.74	4,958,117.68
<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	0.00
530 Payments for Services from CCDEB	0.00	0.00	0.00
540 Payments for Services from CESA	0.00	0.00	0.00
580 Medical Services Reimbursement	0.00	0.00	0.00
590 Other Intermediate Sources	0.00	0.00	0.00
<b>Subtotal Intermediate Sources</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>State Sources</b>			
610 State Aid -- Categorical	1,498,320.00	1,569,887.00	1,315,055.68
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	46,000.00	28,692.75	0.00
<b>Subtotal State Sources</b>	<b>1,544,320.00</b>	<b>1,598,579.75</b>	<b>1,315,055.68</b>
<b>Federal Sources</b>			
710 Federal Aid - Categorical	0.00	0.00	0.00
730 DPI Special Project Grants	823,573.56	839,522.01	917,761.27
750 IASA Grants	0.00	0.00	0.00
760 JTPA	0.00	0.00	0.00
770 Other Federal Revenue Through Local Units	0.00	0.00	0.00
780 Other Federal Revenue Through State	243,906.61	369,546.62	250,000.00
790 Other Federal Revenue - Direct	0.00	0.00	0.00
<b>Subtotal Federal Sources</b>	<b>1,067,480.17</b>	<b>1,209,068.63</b>	<b>1,167,761.27</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>BUDGET ADOPTION 2022-23*</b>			
	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</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>6,230,364.23</b>	<b>6,685,073.12</b>	<b>7,440,934.63</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	4,709,923.84	5,060,296.48	5,651,159.05
160 000 Co-Curricular Activities	0.00	0.00	0.00
170 000 Other Special Needs	9,285.43	9,326.29	13,419.48
<b>Subtotal Instruction</b>	<b>4,719,209.27</b>	<b>5,069,622.77</b>	<b>5,664,578.53</b>
<b>Support Sources</b>			
210 000 Pupil Services	576,219.54	450,794.07	608,008.18
220 000 Instructional Staff Services	288,685.97	325,076.42	366,038.03
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	242,097.15	337,237.54	317,687.37
260 000 Central Services	15,633.38	15,454.26	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>1,123,936.04</b>	<b>1,129,862.29</b>	<b>1,306,733.58</b>
<b>Non-Program Transactions</b>			
410 000 Inter-fund Transfers	0.00	0.00	0.00
430 000 Instructional Service Payments	345,542.09	397,233.00	469,622.52
490 000 Other Non-Program Transactions	41,676.83	88,355.06	0.00
<b>Subtotal Non-Program Transactions</b>	<b>387,218.92</b>	<b>485,588.06</b>	<b>469,622.52</b>
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>6,230,364.23</b>	<b>6,685,073.12</b>	<b>7,440,934.63</b>

<b>DEBT SERVICE FUND (FUNDS 38, 39)</b>			
900 000 Beginning Fund Balance	89,567.05	89,901.42	90,215.80
<b>900 000 ENDING FUND BALANCES</b>	<b>89,901.42</b>	<b>90,215.80</b>	<b>90,215.80</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>336.87</b>	<b>314.38</b>	<b>0.00</b>
281 000 Long-Term Capital Debt	2.50	0.00	0.00
282 000 Refinancing	0.00	0.00	0.00
283 000 Operational Debt	0.00	0.00	0.00
285 000 Post Employment Benefit Debt	0.00	0.00	0.00
289 000 Other Long-Term General Obligation Debt	0.00	0.00	0.00
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>2.50</b>	<b>0.00</b>	<b>0.00</b>
<b>842 000 INDEBTEDNESS, END OF YEAR</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>CAPITAL PROJECTS FUND (FUNDS 41, 46, 48, 49)</b>			
900 000 Beginning Fund Balance	563,440.06	2,131,946.62	3,134,471.25
<b>900 000 Ending Fund Balance</b>	<b>2,131,946.62</b>	<b>3,134,471.25</b>	<b>3,134,471.25</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,568,506.56</b>	<b>1,002,524.63</b>	<b>0.00</b>
100 000 Instructional Services	0.00	0.00	0.00

<b>BUDGET ADOPTION 2022-23*</b>			
	<b>Audited 2020-21</b>	<b>Unaudited 2021-22</b>	<b>Budget 2022-23</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>FOOD SERVICE FUND (FUND 50)</b>			
900 000 Beginning Fund Balance	53,162.58	180,629.57	536,744.13
<b>900 000 ENDING FUND BALANCE</b>	<b>180,629.57</b>	<b>536,744.13</b>	<b>324,559.92</b>
<b>TOTAL REVENUES &amp; OTHER FINANCING SOURCES</b>	<b>1,539,449.05</b>	<b>2,054,381.25</b>	<b>1,540,650.00</b>
200 000 Support Services	1,411,982.06	1,698,266.69	1,752,834.21
400 000 Non-Program Transactions	0.00	0.00	0.00
<b>TOTAL EXPENDITURES &amp; OTHER FINANCING USES</b>	<b>1,411,982.06</b>	<b>1,698,266.69</b>	<b>1,752,834.21</b>

<b>COMMUNITY SERVICE FUND (FUND 80)</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>			
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>

\* The 60 & 70 series funds are "fiduciary" funds. Presentation of these funds taken out of the adoption format to agree with GASB 34 requirements. This change also brings the school district adoption format more into conformity with statute 65.90 requirements used for other Wisconsin governments which specify that information be presented for governmental and proprietary funds, but does not require it for fiduciary funds.

## Summary Revenues and Expenses

Summary Revenues and Expenses	Beginning Budget 2021-22	October Budget 2021-22	April Budget 2021-22	Beginning Budget 2022-23	Budget Difference	Percent Change
Total Fund 10 Revenues	\$39,302,651	\$40,477,077	\$42,302,892	\$39,777,232	-\$699,844	-1.73%
Total Fund 10 Expenses	\$39,302,651	\$40,477,077	\$40,307,471	\$39,777,232	-\$699,844	-1.73%
Difference	\$0	\$0	\$1,995,422	\$0		
Total Fund 10 Revenues Less Grants	\$37,333,183	\$37,523,151	\$38,429,575	\$37,211,048	-\$312,103	-0.83%
Total Fund 10 Expenditures Less Grants	\$37,333,183	\$37,523,151	\$36,434,153	\$37,211,048	-\$312,103	-0.83%
Difference	\$0	\$0	\$1,995,422	\$0		
Total Fund 10 Revenues - Grants	\$1,969,467	\$2,953,925	\$3,867,549	\$2,566,184	-\$387,741	-13.13%
Total Fund 10 Expenditures - Grants	\$1,969,467	\$2,953,925	\$3,867,549	\$2,566,184	-\$387,741	-13.13%
Difference	\$0	\$0	\$0	\$0		
Total Fund 27 Revenues	\$6,854,622	\$7,162,773	\$6,525,523	\$7,440,935	\$278,162	3.88%
Total Fund 27 Expenses	\$6,854,622	\$7,162,772	\$6,525,523	\$7,440,935	\$278,162	3.88%
Difference	\$0	\$0	\$0	\$0		
Total Fund 27 Revenues Less Grants	\$6,042,108	\$6,096,808	\$5,702,778	\$6,523,173	\$426,365	6.99%
Total Fund 27 Expenses Less Grants	\$6,042,108	\$6,096,808	\$5,702,778	\$6,523,173	\$426,366	6.99%
Difference	\$0	\$0	\$0	\$0		
Total Fund 27 Revenue Grants Only	\$812,514	\$1,065,964	\$822,745	\$917,761	-\$148,203	-13.90%
Total Fund 27 Expenses Grant Only	\$812,514	\$1,065,964	\$822,745	\$917,761	-\$148,203	-13.90%
Difference	\$0	\$0	\$0	\$0		
Total Fund 38/39 Revenues	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Total Fund 38/39 Expenses	\$ -	\$ -	\$ -	\$ -	\$ -	0.00%
Difference	\$ -	\$ -	\$ -	\$ -		

## Revenues

Account	Description	Budget Beginning 2021-2022	Budget October 2021-2022	Budget April 2022	Budget Beginning 2022- 2023	Difference	Percent Change
<b>Fund 10</b>							
10-800-211-000000-000	Property Tax - Current Year Levy	\$13,062,883	\$12,910,123	\$12,910,123	\$12,410,585	\$ (499,538)	-3.87%
10-800-213-000000-000	Mobile Home Tax	\$ 38,000	\$ 38,000	\$ 38,000	\$ 38,000	\$ -	0.00%
10-800-240-000000-000	Fees - District	\$ 6,000	\$ 6,000	\$ 17,490	\$ 6,000	\$ -	0.00%
10-800-241-000000-000	Summer School Enrichment Supply F	\$ 8,000	\$ 8,000	\$ -		\$ (8,000)	-100.00%
10-800-249-000000-000	Transportation Fees	\$ 27,000	\$ 27,000	\$ 954	\$ 7,500	\$ (19,500)	-72.22%
10-800-260-000000-000	Non-Capital Sales - District Resale	\$ 3,000	\$ 3,000	\$ 9,994	\$ 10,000	\$ 7,000	233.33%
10-400-260-000000-000	Non-Capital Sales-Resale Yearbook	\$ 7,000	\$ 7,000	\$ 5,162	\$ 5,000	\$ (2,000)	-28.57%
10-400-261-000000-000	Non-Capital Sales Resale Greenhouse	\$ 2,200	\$ 2,200	\$ 2,100	\$ 2,200	\$ -	0.00%
10-400-262-000000-000	Non-Capital Sales-Woods	\$ 2,000	\$ 2,000	\$ 1,137	\$ 1,000	\$ (1,000)	-50.00%
10-400-263-000000-000	Non-Capital Sales - Art	\$ 3,000	\$ 3,000	\$ -	\$ 1,000	\$ (2,000)	-66.67%
10-800-264-000000-000	Non-Capital Surplus Property Sales	\$ 1,500	\$ 1,500	\$ -		\$ (1,500)	-100.00%
10-400-265-000000-000	Resale - SHS Metals	\$ 300	\$ 300	\$ 428	\$ 400	\$ 100	33.33%
10-300-270-000000-000	Admissions - Middle School	\$ 2,200	\$ 2,200	\$ 1,637	\$ 1,600	\$ (600)	-27.27%
10-100-270-000000-000	Admissions - Elementary	\$ 1,000	\$ 1,000	\$ -	\$ 1,000	\$ -	0.00%
10-400-271-000000-000	School Activity Income-Athletic	\$ 44,000	\$ 44,000	\$ 39,311	\$ 44,000	\$ -	0.00%
10-400-272-000000-000	School Activity Income - Musical	\$ 4,000	\$ 4,000	\$ 4,000	\$ 4,000	\$ -	0.00%
10-400-273-000000-000	WIAA Tournaments	\$ 3,000	\$ 3,000	\$ 1,490	\$ 3,000	\$ -	0.00%
10-400-274-000000-000	Tournaments Local/Conference	\$ 9,000	\$ 9,000	\$ 7,596	\$ 9,000	\$ -	0.00%
10-800-280-000000-000	Earnings on Investments	\$ 2,000	\$ 2,000	\$ 7,245	\$ 7,500	\$ 5,500	275.00%
10-800-281-000000-000	Interest on Investment - Short Term Borrowing			\$ 0		\$ -	0.00%
10-800-282-000000-000	Interest - Retirement Acct LGIP	\$ 1,200	\$ 1,200	\$ 0	\$ 10	\$ (1,190)	-99.17%
10-800-291-000000-000	Gifts			\$ 655		\$ -	0.00%
10-800-292-000000-000	Student Fees			\$ 48,752		\$ -	0.00%
10-800-293-000000-000	Rentals	\$ 8,000	\$ 8,000	\$ 5,676	\$ 8,000	\$ -	0.00%
10-800-297-000000-000	Student Fines - District-Wide	\$ 2,000	\$ 2,000	\$ 12,377	\$ 7,500	\$ 5,500	275.00%
10-400-297-000000-000	Student Fines - Senior High School	\$ 1,200	\$ 1,200	\$ 1,129	\$ 1,200	\$ -	0.00%
10-300-297-000000-000	Student Fines - Middle School	\$ 220	\$ 220	\$ 16	\$ 100	\$ (120)	-54.55%
10-100-297-000000-000	Student Fines - Elementary			\$ 42		\$ -	
	<b>Source: 2??</b>	<b>\$13,238,703</b>	<b>\$13,085,943</b>	<b>\$13,115,314</b>	<b>\$12,568,595</b>	<b>\$ (517,348)</b>	<b>-3.95%</b>
10-800-315-000000-000	State Aid Transit from School Districts			\$ 200		\$ -	0.00%
10-800-343-000000-000	Charges for Co-Curricular Activities to WI School			\$ 10,239		\$ -	0.00%
10-800-345-000000-000	General Tuition - Open Enrollment	\$ 909,477	\$ 838,304	\$ 801,164	\$ 803,024	\$ (35,280)	-4.21%
	<b>Source: 3??</b>	<b>\$ 909,477</b>	<b>\$ 838,304</b>	<b>\$ 811,603</b>	<b>\$ 803,024</b>	<b>\$ (35,280)</b>	<b>-4.21%</b>
10-800-515-000000-000	State Aid Transit from Intermediate Sc	\$ 6,152	\$ 6,152	\$ 14,400	\$ 52,800	\$ 46,648	758.26%
10-800-517-000000-000	Federal Aid Transit from Intermediate Sources		\$ 1,776	\$ -		\$ (1,776)	-100.00%
	<b>Source: 5??</b>	<b>\$ 6,152</b>	<b>\$ 7,928</b>	<b>\$ 14,400</b>	<b>\$ 52,800</b>	<b>\$ 44,872</b>	<b>565.99%</b>
10-800-612-000000-000	Transportation Aid	\$ 135,000	\$ 135,000	\$ 135,000	\$ 135,000	\$ -	0.00%
10-800-613-000000-000	Library Aid	\$ 115,000	\$ 115,000	\$ 151,567	\$ 125,000	\$ 10,000	8.70%
10-800-619-000000-000	Other Categorical Aid		\$ 9,442	\$ 474		\$ (9,442)	-100.00%
10-800-621-000000-000	Equalization Aid	\$19,946,148	\$20,367,983	\$20,367,983	\$20,556,117	\$ 188,134	0.92%
10-800-630-000000-000	Special Projects Grant			\$ 29,688		\$ -	0.00%
10-800-660-000000-000	State Revenue through Local Units	\$ 11,000	\$ 11,000	\$ 6,569	\$ 7,500	\$ (3,500)	-31.82%
10-800-691-000000-000	Exempt Computer Aid	\$ 162,750	\$ 166,150	\$ 166,150	\$ 166,150	\$ -	0.00%
10-800-695-000000-000	Per Pupil Aid	\$ 2,325,428	\$ 2,304,652	\$ 2,305,394	\$ 2,287,586	\$ (17,066)	-0.74%
10-800-696-000000-000	High Cost Transportation Aid	\$ 200,000	\$ 200,000	\$ 200,000	\$ 250,000	\$ 50,000	25.00%
	<b>Source: 6??</b>	<b>\$22,895,326</b>	<b>\$23,309,227</b>	<b>\$23,422,826</b>	<b>\$23,527,353</b>	<b>\$ 218,126</b>	<b>0.94%</b>
10-800-713-000000-000	Vocational Education Aid	\$ 31,846	\$ 33,127	\$ 33,127	\$ 31,846	\$ (1,281)	-3.87%
10-800-721-000000-000	Impact Aid Sec. 8003	\$ 125,000	\$ 125,000	\$ 101,804	\$ 125,000	\$ -	0.00%
10-800-730-000000-000	Special Project Grants/Title IIA	\$ 123,444	\$ 135,308	\$ 113,985	\$ 137,834	\$ 2,526	1.87%
10-800-730-000000-160	ESSER Grant (CARES)			\$ 1,592		\$ -	0.00%
10-800-730-000000-162	GEERS			\$ 6,409		\$ -	0.00%
10-800-730-000000-163	ESSER II GRANT	\$ 930,342	\$ 1,901,402	\$ 1,307,498	\$ 384,167	\$ (1,517,235)	-79.80%
10-800-730-000000-165	ESSER III GRANT			\$ 1,588,384	\$ 1,132,390	\$ 1,132,390	0.00%
10-800-730-000000-173	ARPA - Homeless Children and Youth - Part 2			\$ 2,125		\$ -	0.00%
10-800-730-000000-381	Title IV-A	\$ 61,200	\$ 60,008	\$ 33,528	\$ 52,400	\$ (7,608)	-12.68%

10-800-751-000000-000	IASA Title I	\$ 787,122	\$ 786,791	\$ 734,065	\$ 758,760	\$ (28,031)	-3.56%
10-800-780-000000-000	Federal Aid thru State not DPI			\$ 457,180		\$ -	0.00%
10-800-780-000000-721	Get Kids Ahead Grant			\$ 51,295		\$ -	0.00%
10-800-791-000000-802	Direct Federal Aid - STEM Grant	\$ 35,513	\$ 35,513	\$ 22,716	\$ 68,787	\$ 33,274	93.70%
	Source: 7??	\$ 2,094,467	\$ 3,077,149	\$ 4,453,708	\$ 2,691,184	\$ (385,965)	-12.54%
10-800-860-000000-000	Compensation for Sale or Loss of Fixed	\$ 6,000	\$ -	\$ -	\$ 6,000	\$ 6,000	0.00%
10-800-861-000000-000	Equipment and Vehicle Sales		\$ 6,000	\$ -		\$ (6,000)	-100.00%
	Source: 8??	\$ 6,000	\$ 6,000	\$ -	\$ 6,000	\$ -	0.00%
10-800-964-000000-000	Insurance	\$ 36,000	\$ 36,000	\$ 36,259	\$ 36,000	\$ -	0.00%
10-800-971-000000-000	Aidable-	\$ 110,525	\$ 110,525	\$ 403,782	\$ 86,276	\$ (24,249)	-21.94%
10-800-990-000000-000	Other Misc Revenue	\$ 6,000	\$ 6,000	\$ 45,000	\$ 6,000	\$ -	0.00%
	Source: 9??	\$ 152,525	\$ 152,525	\$ 485,041	\$ 128,276	\$ (24,249)	-15.90%
<b>Totals Fund 10</b>		<b>\$39,302,651</b>	<b>\$40,477,077</b>	<b>\$42,302,892</b>	<b>\$39,777,232</b>	<b>\$ (699,845)</b>	<b>-1.73%</b>
<b>Fund 27</b>							
27-800-110-000000-000	Transfer from Fund 10 - Special Ed	\$ 4,566,975	\$ -	\$ -	\$ 4,958,118	\$ 4,958,118	0.00%
27-800-110-411000-000	Transfer from Fund 10		\$ 4,621,675	\$ 4,013,314		\$ (4,621,675)	-100.00%
	Source: 1??	\$ 4,566,975	\$ 4,621,675	\$ 4,013,314	\$ 4,958,118	\$ 336,443	7.28%
27-800-516-000000-000	Spec Ed transit of aid from a CESA	\$ 3,000	\$ 3,000	\$ -		\$ (3,000)	-100.00%
	Source: 5??	\$ 3,000	\$ 3,000	\$ -	\$ -	\$ (3,000)	-100.00%
27-800-611-000000-000	Handicapped Aid Revenue-District Pro	\$ 1,322,133	\$ 1,322,133	\$ 1,408,245	\$ 1,315,056	\$ (7,078)	-0.54%
	Source: 6??	\$ 1,322,133	\$ 1,322,133	\$ 1,408,245	\$ 1,315,056	\$ (7,078)	-0.54%
27-800-730-000000-163	ESSER II GRANT			\$ 71,792		\$ -	0.00%
27-800-730-000000-341	Special Project Grants - IDEA	\$ 796,319	\$ 1,024,758	\$ 725,312	\$ 904,506	\$ (120,252)	-11.73%
27-800-730-000000-347	Special Project Grants - Preschool ID	\$ 16,195	\$ 41,207	\$ 25,641	\$ 13,256	\$ (27,951)	-67.83%
27-800-780-000000-000	Medicaid Revenue	\$ 150,000	\$ 150,000	\$ 281,219	\$ 250,000	\$ 100,000	66.67%
	Source: 7??	\$ 962,514	\$ 1,215,964	\$ 1,103,964	\$ 1,167,761	\$ (48,203)	-3.96%
<b>Totals Fund 27</b>		<b>\$ 6,854,622</b>	<b>\$ 7,162,773</b>	<b>\$ 6,525,523</b>	<b>\$ 7,440,935</b>	<b>\$ 278,162</b>	<b>3.88%</b>
<b>Fund 29</b>							
29-800-730-000000-000	Special Project Grants	\$ 31,386	\$ 31,386	\$ 31,765		\$ (31,386)	-100.00%
29-800-791-000000-000	Direct Federal Aid			\$ -	\$ 33,854	\$ 33,854	0.00%
	Source: 7??	\$ 31,386	\$ 31,386	\$ 31,765	\$ 33,854	\$ 2,468	7.86%
<b>Totals Fund 29</b>	<b>Fund: 29?</b>	<b>\$ 31,386</b>	<b>\$ 31,386</b>	<b>\$ 31,765</b>	<b>\$ 33,854</b>	<b>\$ 2,468</b>	<b>7.86%</b>
<b>Fund 50</b>							
50-800-251-000000-000	Food Service Sales-Pupils			\$ -	\$ 400,000	\$ 400,000	0.00%
50-800-252-000000-000	Food Service Sales - Adults	\$ 12,250	\$ 12,250	\$ 6,084	\$ 6,000	\$ (6,250)	-51.02%
50-800-252-000000-586	Adult Lunches - Summer Nutrition	\$ 200	\$ 500	\$ 522	\$ 200	\$ (300)	-60.00%
50-800-254-000000-000	Breakfast Program - Adult	\$ 250	\$ 250	\$ 58	\$ 50	\$ (200)	-80.00%
50-800-256-000000-000	Food Service Sales-Breakfast Program			\$ -	\$ 29,000	\$ 29,000	0.00%
50-800-257-000000-000	Food Service Sales-Ala Carte Milk	\$ 82,500	\$ 82,500	\$ 75,713	\$ 80,000	\$ (2,500)	-3.03%
50-800-258-000000-000	Food Service Sales-Ala Carte Lunch	\$ 158,000	\$ 100,000	\$ 65,000	\$ 75,000	\$ (25,000)	-25.00%
50-800-259-000000-000	Other Food Service Sales	\$ 20,500	\$ 20,500	\$ 7,500	\$ 15,000	\$ (5,500)	-26.83%
50-800-280-000000-000	Earnings on Investments	\$ 225	\$ 225	\$ 225	\$ 150	\$ (75)	-33.33%
50-800-291-000000-000	Gifts			\$ 160		\$ -	0.00%
	Source: 2??	\$ 273,925	\$ 216,225	\$ 155,262	\$ 605,400	\$ 389,175	179.99%
50-800-617-000000-000	Food Service Aid - State			\$ -	\$ 13,500	\$ 13,500	0.00%
50-800-617-000000-542	State Aid - Match NSL			\$ 5,750	\$ 5,750	\$ 5,750	0.00%
	Source: 6??	\$ -	\$ -	\$ 5,750	\$ 19,250	\$ 19,250	0.00%
50-800-714-000000-000	Donated Commodities-DPI Figure	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -	0.00%
50-800-717-000000-171	Local Level Administrative Cost Grant			\$ 3,063		\$ -	0.00%
50-800-717-000000-546	Breakfast Program - Fed Reimb	\$ 200,000	\$ 185,000	\$ 254,309	\$ 120,000	\$ (65,000)	-35.14%
50-800-717-000000-547	Food Service Aid - Lunch	\$ 1,112,637	\$ 1,175,000	\$ 1,323,433	\$ 595,000	\$ (580,000)	-49.36%
50-800-717-000000-586	Food Service Aid - SFS	\$ 60,000	\$ 100,000	\$ 106,708	\$ 101,000	\$ 1,000	1.00%
50-800-730-000000-163	ESSER II GRANT			\$ 9,120		\$ -	0.00%
	Source: 7??	\$ 1,472,637	\$ 1,560,000	\$ 1,796,633	\$ 916,000	\$ (644,000)	-41.28%
50-800-971-000000-000	Refund of Prior Year Expense		\$ 8,383	\$ 8,383		\$ (8,383)	-100.00%
	Source: 9??	\$ -	\$ 8,383	\$ 8,383	\$ -	\$ (8,383)	-100.00%
<b>Totals Fund 50</b>		<b>\$ 1,746,562</b>	<b>\$ 1,784,608</b>	<b>\$ 1,966,027</b>	<b>\$ 1,540,650</b>	<b>\$ (243,958)</b>	<b>-13.67%</b>
<b>Overall Totals:</b>		<b>\$47,935,220</b>	<b>\$49,455,843</b>	<b>\$50,826,208</b>	<b>\$48,792,671</b>	<b>\$ (663,172)</b>	<b>-1.34%</b>

SALARY BUDGET	Beginning	October Budget	April Budget	Beginning	Budget	Percent
	Budget	2021-22	2021-22	Budget		
	2021-22	2021-22	2021-22	2022-23		
District Wide Elementary	\$651,029	\$650,757	\$574,290	\$633,675	-\$17,083	-2.63%
Lemonweir	\$1,702,669	\$1,648,785	\$1,639,155	\$1,704,010	\$55,226	3.35%
Miller	\$1,341,953	\$1,358,124	\$1,346,300	\$1,436,645	\$78,521	5.78%
Oakdale	\$428,413	\$418,353	\$425,726	\$439,396	\$21,043	5.03%
Camp Douglas	\$386,651	\$387,717	\$382,405	\$395,868	\$8,151	2.10%
Wyeville	\$721,017	\$671,454	\$636,646	\$690,797	\$19,342	2.88%
Warrens	\$759,047	\$759,050	\$747,468	\$786,448	\$27,397	3.61%
LaGrange	\$2,273,671	\$2,237,927	\$2,237,422	\$2,306,101	\$68,174	3.05%
Tomah Area Montessori School	\$402,910	\$402,915	\$385,197	\$431,236	\$28,322	7.03%
4K Community	\$79,423	\$79,396	\$79,143	\$84,037	\$4,641	5.85%
Total	\$8,746,783	\$8,614,477	\$8,453,752	\$8,908,212	\$293,735	3.41%
Music/Art/PE/Guid/Library	\$0	\$0	\$0	\$0	\$0	0.00%
Elementary	\$8,746,783	\$8,614,477	\$8,453,752	\$8,908,212	\$293,735	3.41%
Middle School	\$3,588,887	\$3,587,684	\$3,536,750	\$3,665,059	\$77,375	2.16%
High School	\$5,904,014	\$5,864,850	\$5,514,060	\$5,927,793	\$62,943	1.07%
Alternative School	\$577,147	\$576,843	\$466,776	\$597,588	\$20,744	3.60%
English Language Learner	\$76,945	\$85,114	\$86,112	\$85,573	\$459	0.54%
Administration	\$836,610	\$836,610	\$841,716	\$852,735	\$16,125	1.93%
Health	\$32,647	\$32,647	\$39,206	\$41,635	\$8,989	27.53%
Transportation	\$1,386,901	\$1,372,205	\$1,358,858	\$1,447,579	\$75,374	5.49%
Operation	\$1,214,449	\$1,251,363	\$1,195,219	\$1,291,230	\$39,867	3.19%
Construction						
Maintenance	\$450,978	\$545,228	\$419,193	\$536,083	-\$9,145	-1.68%
District Reading	\$43,609	\$43,616	\$30,372	\$43,932	\$316	0.73%
District Wide Programs	\$1,150,565	\$1,142,933	\$1,135,782	\$1,169,140	\$26,207	2.29%
District Wide AV						
Summer School/Intersession	\$89,022	\$89,022	\$195,978	\$193,385	\$104,363	117.23%
Curriculum	\$277,424	\$277,424	\$288,352	\$274,155	-\$3,269	-1.18%
Technology	\$253,606	\$253,685	\$263,509	\$257,870	\$4,186	1.65%
Gifted & Talented	\$0	\$0	\$0	\$0	\$0	0.00%
4K (Four Year Old Kindergarten)						
Wellness						
<b>FUND 10 TOTAL</b>	<b>\$24,629,587</b>	<b>\$24,573,700</b>	<b>\$23,825,637</b>	<b>\$25,291,970</b>	<b>\$718,269</b>	<b>2.92%</b>
<b>FUND 27</b>						
District Wide Elementary	\$88,605	\$88,605	\$87,623	\$89,810	\$1,206	1.36%
Lemonweir	\$460,507	\$517,248	\$557,141	\$588,706	\$71,458	13.82%
Miller	\$465,602.98	\$447,591.42	\$412,488.92	\$452,123.47	\$4,532	1.01%
Oakdale	\$260,270.06	\$202,421.14	\$169,317.26	\$201,272.91	-\$1,148	-0.57%
Camp Douglas	\$28,289	\$31,697	\$21,907	\$3,921	-\$27,775	-87.63%
Wyeville	\$39,443	\$55,246	\$96,205	\$100,255	\$45,010	81.47%
Warrens	\$196,247.53	\$196,247.53	\$184,037.81	\$206,607.83	\$10,360	5.28%
LaGrange	\$956,941	\$1,033,133	\$942,766	\$1,115,377	\$82,243	7.96%
Total Elementary Salary	\$2,495,905	\$2,572,189	\$2,471,485	\$2,758,074	\$185,885	7.23%
Middle School	\$841,231	\$832,537	\$786,928	\$934,409	\$101,871	12.24%
High School	\$1,096,513	\$1,108,653	\$1,057,986	\$1,182,040	\$73,387	6.62%
Transportation	\$264,133	\$241,845	\$221,136	\$275,387	\$33,542	13.87%
District Wide Aid Eligible	\$1,215,269	\$1,212,526	\$1,010,348	\$1,298,943	\$86,417	7.13%
District Wide Non Aid Eligible	\$22,566	\$22,566	\$22,464	\$22,990	\$424	1.88%
<b>FUND 27 TOTAL</b>	<b>\$5,935,617</b>	<b>\$5,990,317</b>	<b>\$5,570,347</b>	<b>\$6,471,843</b>	<b>\$481,527</b>	<b>8.04%</b>
<b>FUND 38 + 39 TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0%</b>
<b>FUND 10 TOTAL</b>	<b>\$24,629,587</b>	<b>\$24,573,700</b>	<b>\$23,825,637</b>	<b>\$25,291,970</b>	<b>\$718,269</b>	<b>\$0</b>
<b>FUND 27 TOTAL</b>	<b>\$5,935,617</b>	<b>\$5,990,317</b>	<b>\$5,570,347</b>	<b>\$6,471,843</b>	<b>\$481,527</b>	<b>8%</b>
<b>FUND 38 + 39 TOTAL</b>						
<b>GRAND TOTAL</b>	<b>\$30,565,204</b>	<b>\$30,564,017</b>	<b>\$29,395,984</b>	<b>\$31,763,813</b>	<b>\$1,199,796</b>	<b>3.93%</b>

**NON-SALARY BUDGET**

<b>FUND 10</b>	<b>Beginning Budget 2021-22</b>	<b>October Budget 2021-22</b>	<b>April Adjusted Budget 2021-22</b>	<b>Beginning Budget 2022-23</b>	<b>Budget Difference</b>	<b>Percent Change</b>
District Wide Elementary	\$0	\$0	\$0	\$0	\$0	0.00%
Lemonweir	\$20,787	\$20,787	\$22,375	\$20,391	(\$396)	-1.91%
Miller	\$19,074	\$19,074	\$19,074	\$20,028	\$954	5.00%
Oakdale	\$5,957	\$5,957	\$5,957	\$6,385	\$428	7.19%
Camp Douglas	\$4,382	\$4,382	\$5,179	\$5,106	\$724	16.51%
Wyeville	\$8,525	\$8,525	\$8,525	\$7,350	(\$1,175)	-13.78%
Warrens	\$9,761	\$9,761	\$9,761	\$9,912	\$150	1.54%
LaGrange	\$32,001	\$32,001	\$36,809	\$31,044	(\$957)	-2.99%
Montessori School	\$3,927	\$3,927	\$8,690	\$5,985	\$2,058	52.40%
4K Community	\$0	\$0	\$0	\$0	\$0	0.00%
District Music/Art/PE	\$26,021	\$26,021	\$25,255	\$24,961	(\$1,060)	-4.07%
Elementary Common School	\$48,699	\$48,699	\$48,699	\$52,363	\$3,664	7.52%
<b>Elementary Total</b>	<b>\$179,134</b>	<b>\$179,134</b>	<b>\$190,324</b>	<b>\$183,524</b>	<b>\$4,390</b>	<b>2.45%</b>
Middle School	\$55,930	\$55,930	\$63,325	\$58,726	\$2,796	5.00%
MS Common School Library	\$15,799	\$15,799	\$15,799	\$11,132	(\$4,667)	-29.54%
MS Athletics	\$12,031	\$12,031	\$13,163	\$12,075	\$44	0.37%
Tomah High School (THS)	\$127,717	\$127,717	\$156,789	\$134,028	\$6,311	4.94%
THS Common Library	\$25,815	\$25,815	\$25,815	\$12,705	(\$13,110)	-50.78%
THS Athletics	\$142,089	\$142,089	\$140,916	\$143,723	\$1,634	1.15%
District-Wide Common School	\$0	\$0	\$40,837	\$48,800	\$48,800	0.00%
Alternative School	\$25,573	\$25,573	\$25,573	\$26,334	\$761	2.98%
English Language Learner	\$700	\$700	\$1,377	\$1,450	\$750	107.14%
Administration	\$656,812	\$725,609	\$734,889	\$772,719	\$47,110	6.49%
Health	\$1,600	\$1,600	\$14,986	\$3,200	\$1,600	100.00%
Transportation	\$929,681	\$950,154	\$987,062	\$955,647	\$5,493	0.58%
Operation	\$1,071,864	\$1,071,864	\$983,144	\$1,060,181	(\$11,683)	-1.09%
Construction	\$1,493,450	\$1,756,401	\$1,756,401	\$339,652	(\$1,416,749)	-80.66%
Maintenance	\$300,000	\$300,000	\$328,872	\$300,000	\$0	0.00%
District Wide Programs	\$6,515,457	\$6,409,091	\$5,751,494	\$6,920,046	\$510,955	7.97%
District Wide AV	\$54,534	\$54,534	\$47,286	\$47,286	(\$7,249)	-13.29%
Summer School/Intersession	\$19,690	\$19,690	\$5,611	\$4,000	(\$15,690)	-79.69%
Curriculum	\$348,500	\$348,500	\$273,154	\$349,700	\$1,200	0.34%
Technology	\$600,000	\$600,000	\$984,627	\$450,000	(\$150,000)	-25.00%
Gifted & Talented	\$3,350	\$3,350	\$1,356	\$3,350	\$0	0.00%
Native American Education	\$2,500	\$2,500	\$624	\$2,500	\$0	0.00%
4K (Four Year Old Kindergarten)	\$120,369	\$120,369	\$70,862	\$77,300	(\$43,069)	-35.78%
District Reading	\$0	\$0	\$0	\$0	\$0	0.00%
Wellness	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%
<b>FUND 10</b>	<b>\$12,703,596</b>	<b>\$12,949,451</b>	<b>\$12,614,285</b>	<b>\$11,919,078</b>	<b>(\$1,030,372)</b>	<b>-7.96%</b>

<b>FUND 27 Non-Salary Budget</b>	<b>Beginning Budget 2021-22</b>	<b>October Budget 2021-22</b>	<b>April Adjusted Budget 2021-22</b>	<b>Beginning Budget 2022-23</b>	<b>Budget Difference</b>	<b>Percent Change</b>
Total Elementary Non Salary	\$0	\$0	\$0	\$0	\$0	0.00%
Middle School	\$0	\$0	\$0	\$0	\$0	0.00%
High School	\$0	\$0	\$0	\$0	\$0	0.00%
Transportation	\$40,000	\$40,000	\$24,064	\$33,000	\$0	0.00%
District Wide Aid Eligible	\$48,000	\$48,000	\$1,521		\$0	0.00%
District Wide Non Aid Eligible	\$18,491	\$18,491	\$106,846	\$18,330	\$0	0.00%
<b>FUND 27 TOTAL</b>	<b>\$106,491</b>	<b>\$106,491</b>	<b>\$132,431</b>	<b>\$51,330</b>	<b>\$0</b>	<b>0.00%</b>
<b>FUND 38 &amp; 39 DEBT SERVI</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>FUND 10 TOTAL</b>	<b>\$12,703,596</b>	<b>\$12,949,451</b>	<b>\$12,614,285</b>	<b>\$11,919,078</b>	<b>\$245,854</b>	<b>1.94%</b>
<b>FUND 27 TOTAL</b>	<b>\$106,491</b>	<b>\$106,491</b>	<b>\$132,431</b>	<b>\$51,330</b>	<b>\$0</b>	<b>0.00%</b>
<b>FUND 38 &amp; 39 TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.00%</b>
<b>GRAND TOTAL</b>	<b>\$12,810,087</b>	<b>\$13,055,942</b>	<b>\$12,746,716</b>	<b>\$11,970,408</b>	<b>\$245,854</b>	<b>1.92%</b>

<b>Alternative School</b>						
<b>Description</b>	<b>Budget Beginning 2021-2022</b>	<b>Budget October 2021-2022</b>	<b>Budget April 2022</b>	<b>Budget Beginning 2022-2023</b>	<b>Budget Difference</b>	<b>Percent Change</b>
Personal Services - Alternativ	\$17,940	\$17,940	\$17,924	\$17,940	\$0	0.00%
Postage - Undifferentiated	\$0	\$0	\$304	\$0	\$0	0.00%
General Supplies - Alternative	\$7,433	\$7,433	\$5,088	\$8,194	\$761	0.00%
General Supplies - Library	\$200	\$200	\$200	\$200	\$0	0.00%
Non Capital Equip - Furniture	\$0	\$0	\$2,058	\$0	\$0	0.00%
	<b>\$25,573</b>	<b>\$25,573</b>	<b>\$25,573</b>	<b>\$26,334</b>	<b>\$761</b>	<b>0.00%</b>

<b>English Language Learner</b>						
<b>Description</b>	<b>Budget Beginning 2021-2022</b>	<b>Budget October 2021-2022</b>	<b>Budget April 2022</b>	<b>Budget Beginning 2022-2023</b>	<b>Budget Difference</b>	<b>Percent Change</b>
Mileage ELL	\$0	\$0	\$677	\$750	\$750	0.00%
General Supplies - ELL	\$700	\$700	\$700	\$700	\$0	0.00%
	<b>\$700</b>	<b>\$700</b>	<b>\$1,377</b>	<b>\$1,450</b>	<b>\$750</b>	<b>0.00%</b>

<b>Health</b>						
<b>Description</b>	<b>Budget</b>	<b>October</b>	<b>2022</b>	<b>Beginning</b>	<b>Difference</b>	<b>Change</b>
Personal Services - Health	\$80	\$0	\$80	\$0	\$0	0.00%
Emplee Travel - Health	\$995	\$1,500	\$995	\$3,000	\$1,500	0.00%
General Supplies Health	\$63	\$100	\$63	\$200	\$100	0.00%
Medical Supplies - Health	\$13,849	\$0	\$13,849	\$0	\$0	0.00%
	<b>\$14,986</b>	<b>\$1,600</b>	<b>\$14,986</b>	<b>\$3,200</b>	<b>\$1,600</b>	<b>0.00%</b>



<b>Administration</b>						
<b>Description</b>	<b>Budget Beginning 2021-2022</b>	<b>Budget October 2021-2022</b>	<b>Budget April 2022</b>	<b>Budget Beginning 2022-2023</b>	<b>Budget Beginning 2021-2022</b>	<b>Percent Change</b>
Personal Services - Election	\$6,000	\$6,000	\$6,834	\$6,000	\$0	0.00%
Personal Services - Legal Ser	\$80,000	\$80,000	\$148,894	\$150,000	\$70,000	0.00%
Personal Services - Audit	\$10,295	\$10,295	\$10,595	\$10,595	\$300	0.00%
Other Bd of Education - WAS	\$7,000	\$7,000	\$8,033	\$8,000	\$1,000	0.00%
Personal Services - District At	\$26,000	\$26,000	\$22,387	\$26,000	\$0	0.00%
Personal Services - Direction	\$52,500	\$52,500	\$41,407	\$52,500	\$0	0.00%
Equip Rental - Direction of Bu	\$1,508	\$1,508	\$1,508	\$1,508	\$0	0.00%
Emplee Travel - Board Memb	\$3,100	\$3,100	\$0	\$3,100	\$0	0.00%
Emplee Travel - District Admi	\$10,000	\$10,000	\$263	\$10,000	\$0	0.00%
Emplee Travel - Direction of E	\$5,000	\$5,000	\$2,898	\$5,000	\$0	0.00%
Public Relations	\$17,000	\$17,000	\$7,763	\$17,000	\$0	0.00%
Advertising - Direction of Busi	\$30,000	\$30,000	\$29,999	\$30,000	\$0	0.00%
Communication - Postage	\$9,500	\$9,500	\$12,196	\$12,200	\$2,700	0.00%
General Supplies - Election	\$200	\$200	\$0	\$200	\$0	0.00%
General Supplies - Direction c	\$5,000	\$5,000	\$5,000	\$5,000	\$0	0.00%
General Supplies - Fiscal	\$1,000	\$1,000	\$1,000	\$1,000	\$0	0.00%
Furniture - Administration	\$800	\$800	\$0	\$0	(\$800)	0.00%
Periodicals Direction of Busin	\$800	\$800	\$504	\$500	(\$300)	0.00%
Operational Debt - Interest St	\$15,000	\$15,000	\$4,956	\$15,000	\$0	0.00%
District Liability Insurance	\$35,420	\$36,986	\$35,797	\$35,423	(\$1,563)	0.00%
District Property Insurance	\$60,276	\$49,298	\$49,298	\$60,276	\$10,978	0.00%
Workers Compensation	\$239,198	\$312,843	\$312,843	\$296,202	(\$16,641)	0.00%
Fidelity Bond Premiums	\$2,865	\$7,429	\$7,429	\$2,865	(\$4,564)	0.00%
Unemployment Compensation	\$15,000	\$15,000	\$875	\$0	(\$15,000)	0.00%
Dues & Fees - Direction	\$13,350	\$13,350	\$14,359	\$14,350	\$1,000	0.00%
Refund Payment	\$10,000	\$10,000	\$10,000	\$10,000	\$0	0.00%
	<b>\$656,812</b>	<b>\$725,609</b>	<b>\$734,889</b>	<b>\$772,719</b>	<b>\$47,110</b>	<b>0.00%</b>

<b>Transportation</b>						
<b>Description</b>	<b>Budget Beginning 2021-2022</b>	<b>Budget October 2021-2022</b>	<b>Budget April 2022</b>	<b>Budget Beginning 2022-2023</b>	<b>Budget Difference</b>	<b>Percent Change</b>
Personal Service-Direction of	\$7,555	\$7,555	\$26,483	\$7,555	\$0	0.00%
Vehicle Repairs and Maintena	\$37,600	\$37,600	\$57,271	\$37,600	\$0	0.00%
Parent Contract	\$1,000	\$1,000	\$26,758	\$1,000	\$0	0.00%
Emplee Travel - Direction Pup	\$2,350	\$2,350	\$885	\$2,350	\$0	0.00%
Petroleum Regular (Home to	\$325,000	\$325,000	\$307,739	\$325,000	\$0	0.00%
General Supplies-Vehicle Mai	\$179,021	\$179,021	\$171,887	\$179,021	\$0	0.00%
Non-Capital Equip-Vehicle M	\$550	\$550	\$1,437	\$550	\$0	0.00%
Equipment/Vehicles Maint Inc	\$320,610	\$320,610	\$320,610	\$320,610	\$0	0.00%
Liability Insurance - Transport	\$54,145	\$74,618	\$72,828	\$80,111	\$5,493	0.00%
Dues & Fees-Direction o	\$1,850	\$1,850	\$1,164	\$1,850	\$0	0.00%
	<b>\$929,681</b>	<b>\$950,154</b>	<b>\$987,062</b>	<b>\$955,647</b>	<b>\$5,493</b>	<b>0.00%</b>

Operation Description	Budget			Budget		Percent Change
	Beginning 2021-	Budget October	Budget April 2022	Beginning 2022-	Budget	
	2022	2021-2022		2023	Difference	
Non-Technology Repairs &am	\$40,000	\$40,000	\$53,967	\$40,000	\$0	0.00%
Cleaning Services - Sites	\$75,000	\$75,000	\$94,872	\$75,000	\$0	0.00%
Gas for Heat - Bldgs	\$14,452	\$14,452	\$7,481	\$14,452	\$0	0.00%
Gas for Heat - Lemonweir	\$19,746	\$19,746	\$12,449	\$19,746	\$0	0.00%
Gas for Heat - Miller	\$20,758	\$20,758	\$11,451	\$20,758	\$0	0.00%
Gas for Heat - Oakdale	\$11,094	\$11,094	\$2,426	\$11,094	\$0	0.00%
Gas for Heat - Camp	\$6,294	\$6,294	\$4,268	\$6,294	\$0	0.00%
Gas for Heat - LaGrange	\$22,439	\$22,439	\$11,611	\$22,439	\$0	0.00%
Gas for Heat - Wyeville	\$15,205	\$15,205	\$5,910	\$15,205	\$0	0.00%
Gas for Heat - Warrens	\$16,372	\$16,372	\$6,752	\$16,372	\$0	0.00%
Gas for Heat - RKLC	\$10,234	\$10,234	\$6,784	\$10,234	\$0	0.00%
Gas for Heat - TAMS	\$3,774	\$3,774	\$1,960	\$3,774	\$0	0.00%
Gas for Heat - Middle School	\$46,937	\$46,937	\$32,554	\$41,937	(\$5,000)	0.00%
Gas for Heat - High School	\$65,695	\$65,695	\$46,763	\$60,695	(\$5,000)	0.00%
Electricity Other than Heat - B	\$21,076	\$21,076	\$29,501	\$21,076	\$0	0.00%
Electricity Other Than Heat - I	\$10,316	\$10,316	\$9,576	\$10,316	\$0	0.00%
Electricity Other Than Heat - \	\$17,527	\$17,527	\$13,150	\$17,527	\$0	0.00%
Electricity Other Than Heat - \	\$12,781	\$12,781	\$10,624	\$12,781	\$0	0.00%
Electricity Other Than Heat - I	\$32,395	\$32,395	\$27,513	\$32,395	\$0	0.00%
Electricity Other Than Heat - (	\$7,046	\$7,046	\$7,307	\$7,500	\$454	0.00%
Electricity Other Than Heat - (	\$9,443	\$9,443	\$8,065	\$9,443	\$0	0.00%
Electricity Other Than Heat - I	\$20,076	\$20,076	\$13,341	\$20,076	\$0	0.00%
Electricity Other Than Heat - I	\$24,583	\$24,583	\$17,694	\$24,583	\$0	0.00%
Electricity Other Than Heat - I	\$161,808	\$161,808	\$103,529	\$131,808	(\$30,000)	0.00%
Electricity Other Than Heat - I	\$85,075	\$85,075	\$57,045	\$75,075	(\$10,000)	0.00%
Electricity Other Than Heat -	\$3,874	\$3,874	\$5,501	\$3,874	\$0	0.00%
Water - TAMS	\$302	\$302	\$620	\$750	\$448	0.00%
Water - Middle School	\$3,535	\$3,535	\$4,781	\$5,500	\$1,965	0.00%
Water - High School	\$10,047	\$10,047	\$8,421	\$10,047	\$0	0.00%
Water - Lemonweir	\$5,420	\$5,420	\$3,127	\$5,420	\$0	0.00%
Water - Miller	\$4,673	\$4,673	\$2,500	\$4,673	\$0	0.00%
Water - Oakdale	\$969	\$969	\$985	\$1,000	\$31	0.00%
Water - Camp	\$1,379	\$1,379	\$897	\$1,379	\$0	0.00%
Water - LaGrange	\$6,816	\$6,816	\$3,450	\$6,816	\$0	0.00%
Water - Warrens	\$2,713	\$2,713	\$2,227	\$2,713	\$0	0.00%
Water - RKLC	\$1,146	\$1,146	\$769	\$1,146	\$0	0.00%
Water - Bldgs	\$2,000	\$2,000	\$9,461	\$10,000	\$8,000	0.00%
Sewerage - Bldgs	\$1,812	\$1,812	\$3,613	\$4,000	\$2,188	0.00%
Sewer - RKLC	\$1,001	\$1,001	\$910	\$1,001	\$0	0.00%
Sewer - Warrens	\$2,428	\$2,428	\$10,996	\$11,000	\$8,572	0.00%
Sewer - Wyeville	\$4,588	\$4,588	\$5,280	\$5,500	\$912	0.00%
Sewer - LaGrange	\$7,912	\$7,912	\$6,140	\$7,912	\$0	0.00%
Sewer - Camp	\$677	\$677	\$839	\$1,000	\$323	0.00%
Sewer - Oakdale	\$2,127	\$2,127	\$1,782	\$2,127	\$0	0.00%
Sewer - Miller	\$6,516	\$6,516	\$4,162	\$6,516	\$0	0.00%
Sewer - Lemonweir	\$7,766	\$7,766	\$5,501	\$7,766	\$0	0.00%
Sewer - High School	\$15,495	\$15,495	\$14,223	\$15,495	\$0	0.00%
Sewer - Middle School	\$13,854	\$13,854	\$8,984	\$13,854	\$0	0.00%
Sewer - TAMS	\$1,824	\$1,824	\$851	\$1,824	\$0	0.00%
Emplee Travel - Operation	\$750	\$750	\$827	\$750	\$0	0.00%
Communication - Telephone	\$37,500	\$37,500	\$52,659	\$52,600	\$15,100	0.00%
CESA payment	\$10,814	\$10,814	\$15,880	\$11,138	\$324	0.00%
General Supplies - Sites	\$30,000	\$30,000	\$42,258	\$30,000	\$0	0.00%
General Supplies - Buildings	\$96,300	\$96,300	\$124,244	\$96,300	\$0	0.00%
Non-Capital Equip - Operator	\$7,500	\$7,500	\$4,999	\$7,500	\$0	0.00%
Equipment Components - Op	\$10,000	\$10,000	\$29,126	\$10,000	\$0	0.00%
	<b>\$1,071,864</b>	<b>\$1,071,864</b>	<b>\$983,144</b>	<b>\$1,060,181</b>	<b>(\$11,683)</b>	<b>0.00%</b>

<b>Construction</b>						
Description	Budget	Budget October 2021-2022	Budget April 2022	Budget Beginning 2022-2023	Budget Difference	Percent Change
Construction Services	\$1,732,297	\$1,756,401	\$1,732,297	\$339,652	(\$1,416,749)	0.00%
Site Components-Remodeling	\$11,854	\$0	\$11,854	\$0	\$0	0.00%
Equip/Vehicle Group Depreciat	\$12,250	\$0	\$12,250	\$0	\$0	0.00%
	<b>\$1,756,401</b>	<b>\$1,756,401</b>	<b>\$1,756,401</b>	<b>\$339,652</b>	<b>(\$1,416,749)</b>	<b>0.00%</b>

<b>Maintenance</b>						
Description	Budget Beginning 2021-2022	Budget October 2021-2022	Budget April 2022	Budget Beginning 2022-2023	Budget Difference	Percent Change
Property Services - Bldg	\$94,000	\$94,000	\$104,735	\$94,000	\$0	0.00%
HVAC Maintenance Contract	\$27,000	\$27,000	\$24,948	\$27,000	\$0	0.00%
Property Services - Bldg - Ele	\$30,000	\$30,000	\$30,000	\$30,000	\$0	0.00%
PS HVAC Maintenance	\$65,000	\$65,000	\$89,824	\$65,000	\$0	0.00%
Vehicle and Equip Rental	\$1,000	\$1,000	\$8,569	\$1,000	\$0	0.00%
General Supplies - Bldgs	\$45,000	\$45,000	\$40,116	\$45,000	\$0	0.00%
General Supplies - Plumbing	\$13,000	\$13,000	\$26,183	\$13,000	\$0	0.00%
General Supplies - Electrical	\$24,000	\$24,000	\$4,236	\$24,000	\$0	0.00%
Dues & Fees Maintenan	\$500	\$500	\$260	\$500	\$0	0.00%
	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$328,872</b>	<b>\$300,000</b>	<b>\$0</b>	<b>0.00%</b>

<b>District Wide Programs</b>						
Description	Budget Beginning 2021-2022	Budget October 2021-2022	Budget April 2022	Budget Beginning 2022-2023	Budget Difference	Percent Change
Personal Services - Fitness C	\$4,000	\$4,000	\$1,509	\$4,000	\$0	0.00%
P.S. Junior Achievement Pro	\$0	\$0	\$0	\$0	\$0	0.00%
Purchased Services - Psych	\$10,000	\$10,000	\$3,115	\$0	(\$10,000)	0.00%
Personal Service - Instruction	\$18,000	\$18,000	\$5,238	\$18,000	\$0	0.00%
Purchased Service - School	\$74,640	\$74,640	\$78,361	\$78,500	\$3,860	0.00%
Personal Services-Repair Dis	\$0	\$0	\$0	\$0	\$0	0.00%
PS - District Wide	\$10,000	\$10,000	\$30,769	\$21,800	\$11,800	0.00%
Purchased Service - Leaders	\$0	\$0	\$0	\$0	\$0	0.00%
Equip Rental - District Wide	\$108,000	\$108,000	\$102,654	\$108,000	\$0	0.00%
Elementary Sub Mileage	\$0	\$0	\$31	\$0	\$0	0.00%
Emplee Travel-Instructional S	\$4,500	\$4,500	\$13,753	\$4,500	\$0	0.00%
Open Enrollment Tuition Waiv	\$0	\$0	\$150,116	\$200,000	\$200,000	0.00%
Non-Open Enrollment Tuition	\$300,000	\$300,000	\$0	\$0	(\$300,000)	0.00%
General Tuition - Open Enrolli	\$1,224,757	\$1,063,691	\$1,066,621	\$1,072,025	\$8,334	0.00%
CESA Payment - Instructional	\$12,500	\$12,500	\$11,350	\$12,500	\$0	0.00%
Pymt to CESA - District Wide	\$61,835	\$61,835	\$64,456	\$65,353	\$3,518	0.00%
General Tuition UW Systems	\$15,000	\$15,000	\$38,888	\$37,000	\$22,000	0.00%
Private School Vouchers	\$0	\$0	\$0	\$240,000	\$240,000	0.00%
General Tuition - Payment to	\$40,000	\$40,000	\$34,579	\$35,000	(\$5,000)	0.00%
Supplies - Fitness Center	\$750	\$750	\$0	\$750	\$0	0.00%
General Supplies - District Wi	\$22,000	\$22,000	\$22,000	\$22,000	(\$0)	0.00%
Paper - District Wide	\$35,000	\$35,000	\$43,324	\$35,000	\$0	0.00%
Non-Capital Equip - District W	\$0	\$0	\$50,000	\$0	\$0	0.00%
Equipment - Group Depreciat	\$0	\$0	\$20,417	\$0	\$0	0.00%
Transfer to Special Education	\$4,566,975	\$4,621,675	\$4,013,314	\$4,958,118	\$336,443	0.00%
Non-Aidable Refund-Other Nc	\$7,500	\$7,500	\$1,000	\$7,500	\$0	0.00%
	<b>\$6,515,457</b>	<b>\$6,409,091</b>	<b>\$5,751,494</b>	<b>\$6,920,046</b>	<b>\$510,955</b>	<b>0.00%</b>

<b>District Wide AV</b>						
<b>Description</b>	<b>Budget Beginning 2021-2022</b>	<b>Budget October 2021-2022</b>	<b>Budget April 2022</b>	<b>Budget Beginning 2022-2023</b>	<b>Budget Difference</b>	<b>Percent Change</b>
Maintenance-Instructional Equip	\$752	\$752	\$3,436	\$3,436	\$2,684	0.00%
Maintenance-Other Equipmer	\$9,902	\$9,902	\$9,902	\$9,902	\$0	0.00%
General Supplies - AV	\$8,184	\$8,184	\$8,184	\$8,184	\$0	0.00%
Non-Capital Equip - AV	\$35,698	\$35,698	\$25,765	\$25,765	(\$9,933)	0.00%
	<b>\$54,534</b>	<b>\$54,534</b>	<b>\$47,286</b>	<b>\$47,286</b>	<b>(\$7,249)</b>	<b>0.00%</b>

<b>Curriculum</b>						
<b>Description</b>	<b>Budget Beginning 2021-2022</b>	<b>Budget October 2021-2022</b>	<b>Budget April 2022</b>	<b>Budget Beginning 2022-2023</b>	<b>Budget Difference</b>	<b>Percent Change</b>
Personal Services-Curriculum	\$0	\$0	\$0	\$1,200	\$1,200	0.00%
Emplee Travel-Direction of Im	\$3,500	\$3,500	\$1,287	\$3,500	\$0	0.00%
Educational Services	\$100,000	\$100,000	\$75,576	\$100,000	\$0	0.00%
CESA Services	\$0	\$0	\$4,531	\$0	\$0	0.00%
General Supplies - English La	\$2,000	\$2,000	\$1,355	\$2,000	\$0	0.00%
General Supplies - Mathemat	\$2,000	\$2,000	\$0	\$2,000	\$0	0.00%
General Supplies - Music	\$0	\$0	\$7,500	\$0	\$0	0.00%
General Supplies - Science	\$2,000	\$2,000	\$23,312	\$2,000	\$0	0.00%
General Supplies - Curriculum	\$5,000	\$5,000	\$10,182	\$5,000	\$0	0.00%
Textbooks-Regular Curriculur	\$225,000	\$225,000	\$148,661	\$225,000	\$0	0.00%
Textbooks Replacement	\$8,000	\$8,000	\$0	\$8,000	\$0	0.00%
Dues Fees - Curriculum	\$1,000	\$1,000	\$750	\$1,000	\$0	0.00%
	<b>\$348,500</b>	<b>\$348,500</b>	<b>\$273,154</b>	<b>\$349,700</b>	<b>\$1,200</b>	<b>0.00%</b>

<b>Technology</b>						
<b>Description</b>	<b>Budget Beginning 2021-2022</b>	<b>Budget October 2021-2022</b>	<b>Budget April 2022</b>	<b>Budget Beginning 2022-2023</b>	<b>Budget Difference</b>	<b>Percent Change</b>
Tech Related Repairs - Instru	\$30,000	\$30,000	\$18,079	\$35,000	\$5,000	0.00%
Tech Related Repairs - Admir	\$21,000	\$21,000	\$29,394	\$21,000	\$0	0.00%
Emplee Travel - Technology /	\$5,000	\$5,000	\$3,240	\$5,000	\$0	0.00%
Communications - Network Pl	\$85,800	\$85,800	\$93,827	\$85,800	\$0	0.00%
Technology Hardware - Instru	\$346,450	\$346,450	\$709,731	\$197,200	(\$149,250)	0.00%
Technology Hardware - Admii	\$42,750	\$42,750	\$57,313	\$9,500	(\$33,250)	0.00%
Technology Software - Instruc	\$41,000	\$41,000	\$17,400	\$53,000	\$12,000	0.00%
Technology Software - Admin	\$28,000	\$28,000	\$55,644	\$43,500	\$15,500	0.00%
	<b>\$600,000</b>	<b>\$600,000</b>	<b>\$984,627</b>	<b>\$450,000</b>	<b>(\$150,000)</b>	<b>0.00%</b>

<b>Talented &amp; Gifted</b>						
<b>Description</b>	<b>Budget Beginning 2021-2022</b>	<b>Budget October 2021-2022</b>	<b>Budget April 2022</b>	<b>Budget Beginning 2022-2023</b>	<b>Budget Difference</b>	<b>Percent Change</b>
General Supplies - Gifted &ar	\$3,350	\$3,350	\$765	\$3,350	\$0	0.00%
Dues & Fees - Gifted & Talented	\$0	\$0	\$592	\$0	\$0	0.00%
	<b>\$3,350</b>	<b>\$3,350</b>	<b>\$1,356</b>	<b>\$3,350</b>	<b>\$0</b>	<b>0.00%</b>

<b>Wellness</b>						
Description	Budget Beginning 2021-2022	Budget October 2021-2022	Budget April 2022	Budget Beginning 2022-2023	Budget Difference	Percent Change
General Supplies - Wellness	\$1,000	\$1,000	\$0	\$1,000	\$0	0.00%
	<b>\$1,000</b>	<b>\$1,000</b>	<b>\$0</b>	<b>\$1,000</b>	<b>\$0</b>	<b>0.00%</b>

<b>4 Year Old Kindergarten</b>						
Description	Budget Beginning 2021-2022	Budget October 2021-2022	Budget April 2022	Budget Beginning 2022-2023	Budget Difference	Percent Change
4K Private School Supplies	\$800	\$800	\$800	\$800	\$0	0.00%
Personal Services - 4K	\$118,069	\$118,069	\$68,660	\$75,000	(\$43,069)	0.00%
Emplee Travel - 4K	\$1,500	\$1,500	\$1,168	\$1,500	\$0	0.00%
Postage - 4K	\$0	\$0	\$27	\$0	\$0	0.00%
Supplies - 4K	\$0	\$0	\$206	\$0	\$0	0.00%
	<b>\$120,369</b>	<b>\$120,369</b>	<b>\$70,862</b>	<b>\$77,300</b>	<b>(\$43,069)</b>	<b>0.00%</b>

<b>Native American Education</b>						
Description	Budget Beginning 2021-2022	Budget October 2021-2022	Budget April 2022	Budget Beginning 2022-2023	Budget Difference	Percent Change
Emplee Travel - Native Ameri	\$1,500	\$1,500	\$624	\$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>\$624</b>	<b>\$2,500</b>	<b>\$0</b>	<b>0.00%</b>

<b>Districtwide Reading</b>						
Description	Budget Beginning 2021-2022	Budget October 2021-2022	Budget April 2022	Budget Beginning 2022-2023	Budget Difference	Percent Change
	\$0	\$0	\$0	\$0	\$0	0.00%

<b>Summer School</b>						
Description	Budget Beginning 2021-2022	Budget October 2021-2022	Budget April 2022	Budget Beginning 2022-2023	Budget Difference	Percent Change
Supplies - Lemonweir Interce:	\$4,000	\$4,000	\$4,000	\$4,000	\$0	0.00%
Supplies - Summer Enrichme	\$14,740	\$14,740	\$1,030	\$0	(\$14,740)	0.00%
Supplies - Summer Remedial	\$950	\$950	\$581	\$0	(\$950)	0.00%
	<b>\$19,690</b>	<b>\$19,690</b>	<b>\$5,611</b>	<b>\$4,000</b>	<b>(\$15,690)</b>	<b>0.00%</b>

<b>GRANTS - NON-SALARY BUDGET</b>	<b>Beginning Budget 2021-22</b>	<b>October Budget 2021-22</b>	<b>April Budget 2021-22</b>	<b>Beginning Budget 2022-23</b>	<b>Budget Difference</b>	<b>Percent Change</b>
ECIA Title 1 - Fund 10 (141)	\$58,000	\$57,655	\$8,838	\$38,050	(\$19,605)	-34.00%
ESSER II - Fund 10 (163)	\$0	\$1,031,859	\$197,520	\$49,542	(\$982,317)	-95.20%
ESSER III - Fund 10 (165)	\$0	\$0	\$1,374,035	\$225,000	\$225,000	0.00%
Title II-A - Fund 10 (365)	\$16,000	\$27,866	\$7,510	\$30,000	\$2,134	7.66%
Title IV - Fund 10 (381)	\$61,200	\$60,008	\$33,528	\$52,400	(\$7,608)	-12.68%
Homeless Fund 10 (173)	\$0	\$0	\$2,125	\$0	\$0	0.00%
DOD DEA Grant (802)	\$35,513	\$35,513	\$22,716	\$57,987	\$22,474.00	63.28%
Title III (391)	\$0	\$1,776	\$0	\$0	(\$1,776)	0.00%
Educator Effectiveness (583)	\$0	\$0	\$23,920	\$0	\$0	0.00%
Vocational Education Aid - Fund 10 (400)	\$31,846	\$33,127	\$33,127	\$31,846	(\$1,281)	-3.87%
PL 94-142 - Fund 27	\$573,674	\$802,111	\$528,692	\$675,428	(\$126,683)	-15.79%
PL 99-457 - Fund 27	\$9,148	\$34,160	\$17,206	\$4,900	(\$29,260)	-85.66%
ESSER II Special Ed (163)	\$0	\$0	\$0	\$0	\$0	0.00%
American Indian Language (587)	\$0	\$0	\$200	\$0	\$0	0.00%
IESSAA Indian Education Grant - Fund 29	\$0	\$0	\$0	\$0	\$0	0.00%
	<b>\$785,381</b>	<b>\$2,084,076</b>	<b>\$2,257,417</b>	<b>\$1,165,153</b>	<b>(\$918,923)</b>	<b>-44.09%</b>
<b>GRANTS - SALARY BUDGET</b>	<b>Beginning Budget 2021-22</b>	<b>October Budget 2021-22</b>	<b>April Budget 2021-22</b>	<b>Beginning Budget 2022-23</b>	<b>Budget Difference</b>	<b>Percent Change</b>
ECIA Title 1 - Fund 10 (141)	\$729,122	\$729,136	\$725,227	\$720,710	(\$8,425)	-1.16%
ESSER II - Fund 10 (163)	\$930,342	\$869,543	\$1,109,978	\$334,625	(\$534,918)	-61.52%
ESSER III - Fund 10 (165)	\$0	\$0	\$214,350	\$907,390	\$907,390	0.00%
Title II-A - Fund 10 (365)	\$107,444	\$107,442	\$106,475	\$107,834	\$392	0.36%
Title IV - Fund 10 (381)	\$0	\$0	\$0	\$0	\$0	0.00%
Homeless Fund 10 (173)	\$0	\$0	\$0	\$0	\$0	0.00%
DOD DEA Grant (802)	\$0	\$0	\$0	\$10,800	\$10,800	0.00%
Title III (391)	\$0	\$0	\$0	\$0	\$0	0.00%
Educator Effectiveness (583)	\$0	\$0	\$0	\$0	\$0	0.00%
Vocational Education Aid - Fund 10 (400)	\$0	\$0	\$0	\$0	\$0	0.00%
PL 94-142 - Fund 27	\$222,645	\$222,647	\$196,620	\$229,077	\$6,431	2.89%
PL 99-457 - Fund 27	\$7,047	\$7,047	\$8,435	\$8,356	\$1,309	18.57%
ESSER II Special Ed (163)	\$0	\$0	\$71,792	\$0	\$0	0.00%
American Indian Language (587)	\$0	\$0	\$0	\$0	\$0	0.00%
IESSAA Indian Education Grant - Fund 29	\$31,386	\$31,386	\$31,765	\$33,854	\$2,468	7.86%
	<b>\$2,027,986</b>	<b>\$1,967,200</b>	<b>\$2,464,642</b>	<b>\$2,352,646</b>	<b>\$385,446</b>	<b>19.59%</b>
<b>GRANTS - TOTAL SAL/NON-SALARY</b>	<b>Beginning Budget 2021-22</b>	<b>October Budget 2021-22</b>	<b>April Budget 2021-22</b>	<b>Beginning Budget 2022-23</b>	<b>Budget Difference</b>	<b>Percent Change</b>
ECIA Title 1 - Fund 10	\$787,122	\$786,791	\$734,065	\$758,760	(\$28,031)	-3.56%
ESSER II - Fund 10 (163)	\$930,342	\$1,901,402	\$1,307,498	\$384,167	(\$1,517,235)	0.00%
ESSER III - Fund 10 (165)	\$0	\$0	\$1,588,384	\$1,132,390	\$1,132,390	0.00%
Title II-A - Fund 10 (365)	\$123,444	\$135,308	\$113,985	\$137,834	\$2,526	1.87%
Title IV - Fund 10 (381)	\$61,200	\$60,008	\$33,528	\$52,400	(\$7,608)	-12.68%
Homeless Fund 10 (173)	\$0	\$0	\$2,125	\$0	\$0	0.00%
DOD DEA Grant (802)	\$35,513	\$35,513	\$22,716	\$68,787	\$33,274	93.70%
Title III (391)	\$0	\$1,776	\$0	\$0	(\$1,776)	0.00%
Educator Effectiveness (583)	\$0	\$0	\$23,920	\$0	\$0	0.00%
Vocational Education Aid - Fund 10	\$31,846	\$33,127	\$33,127	\$31,846	(\$1,281)	-3.87%
PL 94-142 - Fund 27	\$796,319	\$1,024,758	\$725,312	\$904,506	(\$120,252)	-11.73%
PL 99-457 - Fund 27	\$16,195	\$41,207	\$25,641	\$13,256	(\$27,951)	-67.83%
ESSER II Special Ed (163) - Fund 27	\$0	\$0	\$71,792	\$0	\$0	0.00%
American Indian Language (587)	\$0	\$0	\$200	\$0	\$0	0.00%
IESSAA Indian Education Grant - Fund 29	\$31,386	\$31,386	\$31,765	\$33,854	\$2,468	7.86%
	<b>\$2,813,367</b>	<b>\$4,051,276</b>	<b>\$4,722,059</b>	<b>\$3,517,800</b>	<b>(\$533,476)</b>	<b>-13.17%</b>

<b>Grand Totals</b>	<b>Beginning Budget 2021-22</b>	<b>October Budget 2021-22</b>	<b>April Budget 2021-22</b>	<b>Beginning Budget 2022-23</b>	<b>Budget Difference</b>	<b>Percent Change</b>
District Wide Elementary	\$651,029	\$650,757	\$574,290	\$633,675	(\$17,083)	-2.6%
Lemonweir	\$1,723,456	\$1,669,571	\$1,661,530	\$1,724,401	\$54,830	3.3%
Miller	\$1,361,028	\$1,377,198	\$1,365,374	\$1,456,673	\$79,475	5.8%
Oakdale	\$434,370	\$424,309	\$431,682	\$445,780	\$21,471	5.1%
Camp Douglas	\$391,033	\$392,099	\$387,584	\$400,974	\$8,875	2.3%
Wyeville	\$729,542	\$679,979	\$645,172	\$698,147	\$18,167	2.7%
Warrens	\$768,808	\$768,812	\$757,230	\$796,359	\$27,547	3.6%
LaGrange	\$2,305,672	\$2,269,927	\$2,274,231	\$2,337,145	\$67,217	3.0%
Montessori School	\$406,837	\$406,842	\$393,887	\$437,222	\$30,380	7.5%
District Music/Art/PE	\$26,021	\$26,021	\$25,255	\$24,961	(\$1,060)	-4.1%
Common School Library Fun	\$48,699	\$48,699	\$48,699	\$52,363	\$3,664	7.5%
<b>TOTAL ELEMENTARY</b>	<b>\$8,846,495</b>	<b>\$8,714,216</b>	<b>\$8,564,934</b>	<b>\$9,007,700</b>	<b>(\$132,279)</b>	<b>-1.5%</b>
Middle School	\$3,672,647	\$3,671,444	\$3,629,037	\$3,746,992	\$75,548	2.1%
Senior High School	\$6,199,635	\$6,160,471	\$5,878,417	\$6,267,049	\$106,578	1.7%
Alternative School	\$602,720	\$602,416	\$492,349	\$623,922	\$21,505	3.6%
English Language Learner	\$77,645	\$85,814	\$87,489	\$87,023	\$1,209	1.4%
Administration	\$1,493,423	\$1,562,219	\$1,576,605	\$1,625,455	\$63,235	4.0%
Health	\$34,247	\$34,247	\$54,192	\$44,835	\$10,589	30.9%
Transportation	\$2,316,582	\$2,322,359	\$2,345,920	\$2,403,226	\$80,867	3.5%
Operation	\$2,286,313	\$2,323,227	\$2,178,362	\$2,351,411	\$28,184	1.2%
Construction	\$1,493,450	\$1,756,401	\$1,756,401	\$339,652	(\$1,416,749)	-80.7%
Maintenance	\$750,978	\$845,228	\$748,066	\$836,083	(\$9,145)	-1.1%
District Wide Reading	\$43,609	\$43,616	\$30,372	\$43,932	\$316	0.7%
District Wide Programs	\$7,666,022	\$7,552,024	\$6,887,276	\$8,089,186	\$537,162	7.1%
District Wide AV	\$54,534	\$54,534	\$47,286	\$47,286	(\$7,249)	-13.3%
Summer School/Intersession	\$108,712	\$108,712	\$201,589	\$197,385	\$88,673	81.6%
Curriculum	\$625,924	\$625,924	\$561,506	\$623,855	(\$2,069)	-0.3%
Technology	\$853,606	\$853,685	\$1,248,136	\$707,870	(\$145,814)	-17.1%
Gifted & Talented	\$3,350	\$3,350	\$1,356	\$3,350	\$0	0.0%
Native American Education	\$2,500	\$2,500	\$624	\$2,500	\$0	0.0%
4K (Four Year Old Kindergarten)	\$199,792	\$199,765	\$150,004	\$161,337	(\$38,428)	-19.2%
Wellness	\$1,000	\$1,000	\$0	\$1,000	\$0	0.0%
<b>Fund 10 Grant Total</b>	<b>\$1,969,467</b>	<b>\$2,953,925</b>	<b>\$3,867,549</b>	<b>\$2,566,184</b>	<b>(\$387,741)</b>	<b>-13.1%</b>
<b>FUND 10 TOTAL</b>	<b>\$39,302,651</b>	<b>\$40,477,076</b>	<b>\$40,307,470</b>	<b>\$39,777,232</b>	<b>\$1,174,426</b>	<b>3.0%</b>
District Wide Elementary	\$88,605	\$88,605	\$87,623	\$89,810	\$1,206	1.4%
Lemonweir	\$460,507	\$517,248	\$557,141	\$588,706	\$71,458	13.8%
Miller	\$465,603	\$447,591	\$412,489	\$452,123	\$4,532	1.0%
Oakdale	\$260,270	\$202,421	\$169,317	\$201,273	(\$1,148)	-0.6%
Camp Douglas	\$28,289	\$31,697	\$21,907	\$3,921	(\$27,775)	-87.6%
Wyeville	\$39,443	\$55,246	\$96,205	\$100,255	\$45,010	81.5%
Warrens	\$196,248	\$196,248	\$184,038	\$206,608	\$10,360	5.3%
LaGrange	\$956,941	\$1,033,133	\$942,766	\$1,115,377	\$82,243	8.0%
Tomah Area Montessori Sch	\$0	\$0	\$0	\$0	\$0	
Elementary Salary & Non-Sa	\$2,495,905	\$2,572,189	\$2,471,485	\$2,758,074	\$185,885	7.2%
Middle School	\$841,231	\$832,537	\$786,928	\$934,409	\$101,871	12.2%
High School	\$1,096,513	\$1,108,653	\$1,057,986	\$1,182,040	\$73,387	6.6%
Transportation	\$304,133	\$281,845	\$245,200	\$308,387	\$26,542	9.4%
District Wide	\$1,263,269	\$1,260,526	\$1,011,869	\$1,298,943	\$38,417	3.0%
District Wide Non Aid Eligible	\$41,057	\$41,057	\$129,310	\$41,320	\$263	0.6%
<b>Fund 27 Grant Total</b>	<b>\$812,514</b>	<b>\$1,065,964</b>	<b>\$822,745</b>	<b>\$917,761</b>	<b>(\$148,203)</b>	<b>(\$0)</b>
<b>FUND 27 TOTAL</b>	<b>\$6,854,622</b>	<b>\$7,162,772</b>	<b>\$6,525,523</b>	<b>\$7,440,935</b>	<b>\$278,162</b>	<b>3.9%</b>
<b>FUND 38 &amp; 39 TOTAL</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0.0%</b>
<b>GRAND TOTAL</b>	<b>\$46,157,272.67</b>	<b>\$47,639,848.39</b>	<b>\$46,832,993.22</b>	<b>\$47,218,166.52</b>	<b>(\$421,681.87)</b>	<b>-0.9%</b>

<b>\$0 Increase on Revenue Limit Per Member Increase and NO Referendum</b>							<b>Scenario 1</b>	
	Historial	Current Year	Budget Year	Forecast				
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	
Sept Membership (FTE)	3,053	3,045	3,045	3,045	3,045	3,045	3,045	
Per Pupil Increase	\$179	\$0	\$0	\$0	\$0	\$0	\$0	
Per-Pupil Categorical Aid \$	\$742	\$742	\$742	\$742	\$742	\$742	\$742	
TIF Out Equalized Valuation Growth	3.41%	3.74%	2.00%	1.50%	1.50%	1.50%	1.50%	
<b>Fund 10 Revenues</b>	\$39,691,327	\$42,766,425	\$39,777,499	\$37,442,861	\$36,323,161	\$36,335,851	\$36,348,547	
<b>Fund 10 Expenditures</b>	\$38,691,327	\$40,766,224	\$39,777,232	\$39,697,038	\$39,703,641	\$40,812,585	\$41,858,781	
<b>Surplus (Deficit)</b>	<b>\$1,000,000</b>	<b>\$2,000,201</b>	<b>\$267</b>	<b>(\$2,254,177)</b>	<b>(\$3,380,480)</b>	<b>(\$4,476,734)</b>	<b>(\$5,510,234)</b>	
<b>Fund Balance</b>	\$6,021,384	\$8,021,586	\$8,021,852	\$5,767,675	\$2,387,196	(\$2,089,538)	(\$7,599,772)	
<b>Fund Balance as % of Expenditures</b>	15.56%	19.68%	20.17%	14.53%	6.01%	-5.12%	-18.16%	
<b>Non-Recurring Referendum \$</b>	\$1,500,000	\$1,500,000	\$1,500,000	\$0	\$0	\$0	\$0	
<b>Recurring Referendum \$</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Referendum Debt Levy</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Energy Efficiency Exemption</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total School-Based Tax Levy</b>	\$12,983,396	\$12,910,123	\$12,410,585	\$9,509,913	\$9,396,784	\$8,745,110	\$8,117,075	
<b>Mill Rate (per \$1,000 EQ Value)</b>	\$7.17	\$6.87	\$6.48	\$4.89	\$4.76	\$4.36	\$3.99	

Future mill rate projections aren't accurate for 2023-2027. Some factors that will influence future mill rates are student enrollment numbers, state aid amounts, and equalized valuations.

<b>\$0 Increase on Revenue Limit Per Member Increase and \$1,500,000 Referendum</b>							<b>Scenario 2</b>	
	Historial	Current Year	Budget Year	Forecast				
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	
Sept Membership (FTE)	3,053	3,045	3,045	3,045	3,045	3,045	3,045	
Per Pupil Increase	\$179	\$0	\$0	\$0	\$0	\$0	\$0	
Per-Pupil Categorical Aid \$	\$742	\$742	\$742	\$742	\$742	\$742	\$742	
TIF Out Equalized Valuation Growth	3.41%	3.74%	2.00%	1.50%	1.50%	1.50%	1.50%	
<b>Fund 10 Revenues</b>	\$39,691,327	\$42,766,425	\$39,777,499	\$38,942,861	\$37,823,161	\$37,835,851	\$37,848,547	
<b>Fund 10 Expenditures</b>	\$38,691,327	\$40,766,224	\$39,777,232	\$39,697,038	\$39,703,641	\$40,812,585	\$41,858,781	
<b>Surplus (Deficit)</b>	<b>\$1,000,000</b>	<b>\$2,000,201</b>	<b>\$267</b>	<b>(\$754,177)</b>	<b>(\$1,880,480)</b>	<b>(\$2,976,734)</b>	<b>(\$4,010,234)</b>	
<b>Fund Balance</b>	\$6,021,384	\$8,021,586	\$8,021,852	\$7,267,675	\$5,387,196	\$2,410,462	(\$1,599,772)	
<b>Fund Balance as % of Expenditures</b>	15.56%	19.68%	20.17%	18.31%	13.57%	5.91%	-3.82%	
<b>Non-Recurring Referendum \$</b>	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	\$1,500,000	
<b>Recurring Referendum \$</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Referendum Debt Levy</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Energy Efficiency Exemption</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total School-Based Tax Levy</b>	\$12,983,396	\$12,910,123	\$12,410,585	\$11,009,913	\$10,896,784	\$10,245,110	\$9,617,075	
<b>Mill Rate (per \$1,000 EQ Value)</b>	\$7.17	\$6.87	\$6.48	\$5.66	\$5.52	\$5.11	\$4.73	

Future mill rate projections aren't accurate for 2023-2027. Some factors that will influence future mill rates are student enrollment numbers, state aid amounts, and equalized valuations.



<b>\$0 Increase on Revenue Limit Per Member Increase and \$2,000,000 Referendum</b>							<b>Scenario 3</b>	
	Historial	Current Year	Budget Year	Forecast				
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	
Sept Membership (FTE)	3,053	3,045	3,045	3,045	3,045	3,045	3,045	
Per Pupil Increase	\$179	\$0	\$0	\$0	\$0	\$0	\$0	
Per-Pupil Categorical Aid \$	\$742	\$742	\$742	\$742	\$742	\$742	\$742	
TIF Out Equalized Valuation Growth	3.41%	3.74%	2.00%	1.50%	1.50%	1.50%	1.50%	
<b>Fund 10 Revenues</b>	\$39,691,327	\$42,766,425	\$39,777,499	\$39,442,861	\$38,323,161	\$38,335,851	\$38,348,547	
<b>Fund 10 Expenditures</b>	\$38,691,327	\$40,766,224	\$39,777,232	\$39,697,038	\$39,703,641	\$40,812,585	\$41,858,781	
<b>Surplus (Deficit)</b>	<b>\$1,000,000</b>	<b>\$2,000,201</b>	<b>\$267</b>	<b>(\$254,177)</b>	<b>(\$1,380,480)</b>	<b>(\$2,476,734)</b>	<b>(\$3,510,234)</b>	
<b>Fund Balance</b>	\$6,021,384	\$8,021,586	\$8,021,852	\$7,767,675	\$6,387,196	\$3,910,462	\$400,228	
<b>Fund Balance as % of Expenditures</b>	15.56%	19.68%	20.17%	19.57%	16.09%	9.58%	0.96%	
<b>Non-Recurring Referendum \$</b>	\$1,500,000	\$1,500,000	\$1,500,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	
<b>Recurring Referendum \$</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Referendum Debt Levy</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Energy Efficiency Exemption</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total School-Based Tax Levy</b>	\$12,983,396	\$12,910,123	\$12,410,585	\$11,509,913	\$11,396,784	\$10,745,110	\$10,117,075	
<b>Mill Rate (per \$1,000 EQ Value)</b>	\$7.17	\$6.87	\$6.48	\$5.92	\$5.77	\$5.36	\$4.98	

Future mill rate projections aren't accurate for 2023-2027. Some factors that will influence future mill rates are student enrollment numbers, state aid amounts, and equalized valuations.

<b>\$100 Increase on Revenue Limit Per Member Increase and \$2,000,000 Referendum</b>							<b>Scenario 4</b>	
	Historial	Current Year	Budget Year	Forecast				
	2020-2021	2021-2022	2022-2023	2023-2024	2024-2025	2025-2026	2026-2027	
Sept Membership (FTE)	3,053	3,045	3,045	3,045	3,045	3,045	3,045	
Per Pupil Increase	\$179	\$0	\$0	\$100	\$100	\$100	\$100	
Per-Pupil Categorical Aid \$	\$742	\$742	\$742	\$742	\$742	\$742	\$742	
TIF Out Equalized Valuation Growth	3.41%	3.74%	2.00%	1.50%	1.50%	1.50%	1.50%	
<b>Fund 10 Revenues</b>	\$39,691,327	\$42,766,425	\$39,777,499	\$39,751,461	\$38,940,361	\$39,261,651	\$39,582,947	
<b>Fund 10 Expenditures</b>	\$38,691,327	\$40,766,224	\$39,777,232	\$39,697,038	\$39,703,641	\$40,812,585	\$41,858,781	
<b>Surplus (Deficit)</b>	<b>\$1,000,000</b>	<b>\$2,000,201</b>	<b>\$267</b>	<b>\$54,423</b>	<b>(\$763,280)</b>	<b>(\$1,550,934)</b>	<b>(\$2,275,834)</b>	
<b>Fund Balance</b>	\$6,021,384	\$8,021,586	\$8,021,852	\$8,076,275	\$7,312,996	\$5,762,062	\$3,486,228	
<b>Fund Balance as % of Expenditures</b>	15.56%	19.68%	20.17%	20.34%	18.42%	14.12%	8.33%	
<b>Non-Recurring Referendum \$</b>	\$1,500,000	\$1,500,000	\$1,500,000	\$2,000,000	\$2,000,000	\$2,000,000	\$2,000,000	
<b>Recurring Referendum \$</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Referendum Debt Levy</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Energy Efficiency Exemption</b>	\$0	\$0	\$0	\$0	\$0	\$0	\$0	
<b>Total School-Based Tax Levy</b>	\$12,983,396	\$12,910,123	\$12,410,585	\$11,818,513	\$12,013,984	\$11,670,910	\$11,351,475	
<b>Mill Rate (per \$1,000 EQ Value)</b>	\$7.17	\$6.87	\$6.48	\$6.08	\$6.09	\$5.83	\$5.58	

Future mill rate projections aren't accurate for 2023-2027. Some factors that will influence future mill rates are student enrollment numbers, state aid amounts, and equalized valuations.

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

- Impact of COVID-19
  
- 2022-2023/2023-24 State Budget Impact
  - Per Pupil enrollment
    - Per Pupil Increase - \$0.00 last two years
    - Equalized Aid
    - Categorical Aid Allocations
    - ESSER Funding Through 9-30-2024
  
- Student Enrollment
  - Fluctuation in student numbers
  - On-going analysis of Open Enrollment
  
- Federal Budget – (Accounts for approximately 7% of District Revenues or \$2.6 million dollars)
  - Idea
  - Title I
  - Title II
  - Other
  
- Operational Referendum Ending 2022-23
  
- Economy
  - Local Economy
  - State Economy
  - National Economy

# 2022-23 Annual Meeting Tax Levy Summary

	2021-22 October Tax Levy Summary	2022-23 Annual Mtg Tax Levy Projected
Local Property Tax Fund 10 Levy	\$ 12,910,123.00	\$ 12,410,585.00
Fund 38 Levy	\$ -	\$ -
Fund 10-38-41-80 Levy	\$ 12,910,123.00	\$ 12,410,585.00
Local Property Tax Fund 39 Levy	\$ -	\$ -
<b>Total Local Prop. Tax Levy (Funds 10, 38, &amp; 39)</b>	<b>\$ 12,910,123.00</b>	<b>\$ 12,410,585.00</b>
Property Tax Levy Increase/Decrease	\$ (73,273)	\$ (499,538)
Property Tax Levy Percent Increase/Decrease	-0.56%	-3.87%
Equalized Valuation/Mill Rate		
<b>Equalized Valuation</b>	<b>\$ 1,878,409,083</b>	<b>\$ 1,915,977,265</b>
<b>Mill Rate</b>	<b>0.00687290</b>	<b>0.00647742</b>
Previous Year Certified Equalized Valuation	\$ 1,810,752,763	\$ 1,878,409,083
Previous Year Mill Rate	0.00734163	0.00687290
Difference in Equalized Valuation	\$ 67,656,320	\$ 37,568,182
% Increase/Decrease in Equalized Valuation	3.74%	2.00%
<b>Tax Impact on Property</b>		
Projected Taxes on \$100,000	\$ 687.29	\$ 647.74
Previous Year	\$ 717.02	\$ 687.29
Difference in Taxes	\$ (29.73)	\$ (39.55)
Percent Change	-4.15%	-5.75%
Monthly Increase/Decrease	\$ (2.48)	\$ (3.30)